



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 3720

October 15, 2009

Via U.S. Mail and Facsimile

David Gormley
Company Secretary
British Sky Broadcasting Group plc
Grant Way, Isleworth, Middlesex
TW7 5QD
England

RE: British Sky Broadcasting Group plc
Form 20-F for the fiscal year ended June 30, 2009
Filed July 31, 2009
File No. 001-13488

Dear Mr. Gormley:

We have completed our review of your filing and have no further comments at this time.

Sincerely,
/s Robert Bartelmes, for

Larry Spiegel
Assistant Director