



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2009

Mail Stop 4561

*By U.S. Mail and facsimile to 020 7356 1422*

Tim J. W. Tookey  
Group Finance Director  
Lloyds TSB Group plc.  
25 Gresham Street  
London EC2V 7HN  
United Kingdom

**Re: Lloyds TSB Group plc**  
**Form 20-F filed June 5, 2008**  
**File No. 001-15246**

Dear Mr. Tookey:

We have completed our review of the above referenced Form 20-F and related filings and have no further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Accountant