DIVISION OF CORPORATION FINANCE MAIL STOP 7010

UNITED STATES SECURITIES AND EXCHANGE COMMISSION 100 F Street, N.E. WASHINGTON, D.C. 20549

April 6, 2006

Mr. Joseph A. Tiesi Vice President and Controller Altria Group, Inc. 120 Park Avenue New York, NY 10017

Re: Altria Group, Inc.

Form 10-K for Fiscal Year Ended December 31, 2005

Filed March 10, 2006

File No. 1-8940

Response letter dated April 4, 2006

Dear Mr. Tiesi:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

April Sifford Branch Chief

cc: Sandy Eisen