



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3561

May 25, 2010

Mr. David R. Beran
Chief Financial Officer
ALTRIA GROUP, INC.
6601 West Broad Street
Richmond, Virginia 23230

**Re: Altria Group, Inc.
Form 10-K for the year ended December 31, 2009
File No. 1-08940**

Dear Mr. Beran:

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

Sincerely,

David R. Humphrey
Branch Chief