



DIVISION OF
CORPORATION FINANCE

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

January 28, 2011

Via U.S. Mail

W. Hildebrandt Surgner, Jr.
Corporate Secretary and Senior Assistant General Counsel
Altria Group, Inc.
6601 West Broad Street
Richmond, VA 23230

Re: Altria Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 24, 2010
File No. 1-8940
Response Letter Filed January 19, 2011

Dear Mr. Surgner:

We refer you to our comment letter dated December 22, 2010. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief
Office of Global Security Risk

cc: Max Webb
Assistant Director
Division of Corporation Finance