

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

Mail Stop 4720

January 3, 2018

Mr. Jae Keun Lee Managing Director and Chief Financial Officer KB Financial Group, Inc. 84, Namdaemoon-ro, Jung-gu Seoul 04534, Korea

Re: KB Financial Group, Inc.

Form 20-F for Fiscal Year Ended December 31, 2016

Filed April 24, 2017 File No. 000-53445

Dear Mr. Jae:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan Senior Technical & Policy Advisor Office of Financial Services