



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2021

Malcolm D. Griggs  
General Counsel  
Citizens Financial Group, Inc.  
One Citizens Plaza  
Providence, RI 02903

**Re: Citizens Financial Group, Inc.**  
**Registration Statement on Form S-4**  
**Filed April 2, 2021**  
**File No. 333-254994**

Dear Mr. Griggs:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Benjamin H. Weiner, Esq.