



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

DIVISION OF
CORPORATION FINANCE

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.