



DIVISION OF
CORPORATION FINANCE

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

February 23, 2010

By U.S. Mail and Facsimile to: (877) 280-3781

Julie A. Bell Lindsay
Citigroup Inc.
1101 Pennsylvania Ave NW
Suite 1000
Washington, DC 20004

**Re: Citigroup Inc.
Form 8-K filed January 19, 2010
File No. 001-09924**

Dear Ms. Lindsay:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief