



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4628

September 5, 2019

Via E-mail

Mark Mason
Chief Financial Officer
Citigroup Inc.
388 Greenwich Street
New York, NY 10013

**Re: Citigroup Inc.
10-K for Fiscal Year Ended December 31, 2018
Filed February 22, 2019
File No. 1-09924**

Dear Mr. Mason:

We refer you to our comment letter dated August 8, 2019, regarding business contacts with North Korea, Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief
Office of Global Security Risk

cc: Rohan Weerasinghe
General Counsel
Citigroup