



DIVISION OF
CORPORATION FINANCE

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

July 24, 2024

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

Re: Citigroup Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-09924

Dear Mark A. L. Mason:

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,

Division of Corporation Finance
Office of Finance