



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

November 6, 2008

Via U.S. Mail and Fax (82 31 727 0949)

Mr. Soo-Ho Maeng
Chief Financial Officer
KT Corporation
206 Jungja-dong
Bundang-do
Gyunggi-do
463-711 Korea

**RE: KT Corporation
Form 20-F for the fiscal year ended December 31, 2007
Filed June 30, 2008
File No. 1-14926**

Dear Mr. Maeng:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director