



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 27, 2010

Mr. Suk-Chae Lee  
Chief Executive Officer  
KT Corporation  
206 Jungja-dong  
Bundang-ku, Sungnam, Gyunggi-do  
463-711 Korea

**Re: KT Corporation**  
**Form 20-F for the fiscal year ended December 31, 2009**  
**Filed June 29, 2010**  
**File No. 1-14926**

Dear Mr. Lee:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director