

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

February 8, 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 10-Q for the Period Ended September 30, 2009

File No. 001-09924

Dear Ms. Lindsay:

We have completed our review of your Form 10-Q and have no further comments at this time.

Sincerely,

Rebekah Blakeley Moore Staff Accountant