



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

**CORRECTED LETTER**

October 18, 2017

Kwang-Suk Shin  
Chief Financial Officer  
KT Corporation  
KT Gwanghwamun Building East  
33, Jong-ro 3-Gil, Jongno-gu  
03155 Seoul, Korea

**Re: KT Corporation**  
**Form 20-F for Fiscal Year Ended December 31, 2016**  
**Filed April 28, 2017**  
**File No. 001-14926**

Dear Mr. Shin:

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,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications