



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2018

Via E-mail

Tae-Seung Sohn  
President and Chief Executive Officer  
Woori Bank  
51, Sogong-ro, Jung-gu, Seoul 04632, Korea

**Re: Woori Bank**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 30, 2018**  
**File No. 1-31811**

Dear Mr. Sohn:

We refer you to our comment letter dated October 11, 2018, regarding business contacts with North Korea, Sudan and Syria. We have completed our review of this subject matter. 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/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Pamela Long  
Assistant Director  
Division of Corporation Finance