

Mail Stop 4561

December 22, 2008

Daniel T. Poston  
Executive Vice President and Chief Financial Officer  
Fifth Third Bancorp  
38 Fountain Square Plaza  
Cincinnati, Ohio 45263

**Re: Fifth Third Bancorp  
Preliminary Proxy Statement on Schedule 14A  
Filed November 28, 2008  
File No. 1-33653**

Dear Mr. Poston:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments.

Sincerely,

William Friar  
Senior Financial Analyst