



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

June 27, 2018

Susan B. Zaunbrecher
Corporate Secretary and Chief Legal Officer
Fifth Third Center
38 Fountain Square Plaza
Cincinnati, OH 45202

**Re: Fifth Third Bancorp
Registration Statement on Form S-4
Filed June 21, 2018
File No. 333-225761**

Dear Ms. Zaunbrecher:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact David Gessert at (202) 551-2326 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti
Legal Branch Chief
Office of Financial Services