



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2019

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

**Re: Fifth Third Bancorp**  
**Registration Statement on Form S-4**  
**File No. 333-232335**  
**Filed on June 25, 2019**

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 Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services