



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2020

Tayfun Tuzun  
Chief Financial Officer  
Fifth Third Bancorp  
Fifth Third Center  
Cincinnati, Ohio 45263

**Re: Fifth Third Bancorp**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**File No. 001-33653**

Dear Mr. Tuzun:

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,

Division of Corporation Finance  
Office of Finance