



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

July 10, 2017

Vincent J. Calabrese, Jr.  
Chief Financial Officer  
F.N.B. Corporation  
One North Shore Center  
12 Federal Street  
Pittsburgh, PA 15212

**Re: F.N.B. Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 001-31940**

Dear Mr. Calabrese:

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,

\s\ Yolanda R. Trotter

Yolanda R. Trotter  
Staff Accountant  
Office of Financial Services