

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

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