



DIVISION OF
CORPORATION FINANCE

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

September 20, 2021

Vincent J. Delie, Jr.
Chairman, President and Chief Executive Officer
F.N.B. Corporation
12 Federal Street
One North Shore Center
Pittsburgh, PA 15212

Re: F.N.B. Corporation
Registration Statement on Form S-4
Filed September 13, 2021
File No. 333-259492

Dear Mr. Delie:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance