

September 25, 2008

Mail Stop 4561

Mr. R. Scott Smith, Jr.  
Chairman, Chief Executive Officer, and President  
Fulton Financial Corporation  
One Penn Square  
P.O. Box 4887  
Lancaster, Pennsylvania 17604

**Re: Fulton Financial Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**Forms 10-Q for Fiscal Quarters Ended March 31, 2008**  
**and June 30, 2008**  
**File Number: 000-10587**

Dear Mr. Smith:

We have completed our reviews of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Amit Pande  
Assistant Chief Accountant