



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2010

*By U.S. Mail and Facsimile to: (717) 295-5312*

Charles J. Nugent  
Senior Executive Vice President and Chief Financial Officer  
Fulton Financial Corporation  
One Penn Square  
P.O. Box 4887  
Lancaster, Pennsylvania 17604

**Re: Fulton Financial Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Form 10-Q for the Quarterly Period Ended March 31, 2010**  
**File No. 000-10587**

Dear Mr. Nugent:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt  
Senior Attorney Advisor