

December 22, 2006

Mail Stop 4561

*By U.S. Mail and facsimile to (412) 762-4507*

Richard J. Johnson  
Chief Financial Officer  
PNC Financial Services Group, Inc.  
One PNC Plaza  
249 Fifth Avenue  
Pittsburgh, Pennsylvania 15222-2707

**Re: PNC Financial Services Group, Inc.  
Form 10-K filed March 15, 2006  
File No. 001-09718**

Dear Mr. Johnson:

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

Sincerely,

Donald A. Walker  
Senior Assistant Chief Accountant