



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

May 27, 2009

Daryl Bible
Chief Financial Officer
BB&T Corporation
200 West Second Street
Winston Salem, North Carolina 27101

RE: BB&T Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 27, 2009
File No. 001-10853

Dear Mr. Bible,

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief