



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