

Director  
Securities Operations

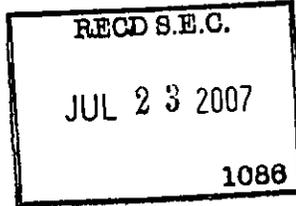


NYSE Group, Inc. 120 Broad Street  
New York, New York 10005  
t 212.656.5026 | f 212.656.5894  
pmadho@nyse.com

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*1-33654*

July 23, 2007



Ms. Velma T. Smith  
Branch Chief  
Securities and Exchange Commission  
Branch of Filer Support 2  
Room 2531  
100 F Street, NE  
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, FIFTH THIRD CAPITAL TRUST V, % Trust Preferred Securities of Fifth Third Capital Trust V requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 20, 2007. Tentative listing date – Not yet determined.

Sincerely,

*[Handwritten signature]*

PROCESSED

*[Handwritten mark]* AUG 10 2007  
THOMSON  
FINANCIAL

END