

Mail Stop 4561

February 8, 2007

Mr. George A. Schaefer, Jr.  
Chief Executive Officer  
Fifth Third Bancorp  
38 Fountain Square Plaza  
Cincinnati, OH 45263

**Re: Fifth Third Bancorp  
Form 10-K for Fiscal Year Ended December 31, 2005  
File No. 000-08076**

Dear Mr. Schaefer:

We have reviewed your letter filed on January 9, 2007. We believe significant judgment is used in determining when you no longer have the intent to hold securities in an unrealized loss position for a period of time sufficient to allow for an anticipated recovery in market value. We do not necessarily concur that you maintained the intent to hold your securities up until the time the board of directors approved your decision to sell the securities. We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Don Walker  
Senior Assistant Chief  
Accountant