

Mail Stop 4561

May 17, 2007

Christopher G. Marshall
Chief Financial Officer
Fifth Third Bancorp
38 Fountain Square Plaza
Cincinnati, Ohio 45263

**RE: Fifth Third Bancorp
Form 10-K for Fiscal Year Ended December 31, 2006
Filed February 20, 2007
File No. 000-08076**

Dear Mr. Marshall,

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

Sincerely,

Paul Cline
Senior Accountant