December 22, 2008

Daniel T. Poston Executive Vice President and Chief Financial Officer Fifth Third Bancorp 38 Fountain Square Plaza Cincinnati, Ohio 45263

Re: Fifth Third Bancorp

Preliminary Proxy Statement on Schedule 14A

Filed November 28, 2008

File No. 1-33653

Dear Mr. Poston:

We have completed our review of your preliminary proxy statement on Schedule 14A and have no further comments.

Sincerely,

William Friar Senior Financial Analyst