



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

Mail Stop 4720

July 15, 2009

Ross J. Kari
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, 2008
Filed March 2, 2009
Form 10-Q for Quarterly Period Ended March 31, 2009
Filed May 11, 2009
Form 8-K filed April 23, 2009
File No. 001-33653**

Dear Mr. Kari,

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief