December 22, 2006

Mail Stop 4561

By U.S. Mail and facsimile to (412) 762-4507

Richard J. Johnson Chief Financial Officer PNC Financial Services Group, Inc. One PNC Plaza 249 Fifth Avenue Pittsburgh, Pennsylvania 15222-2707

Re: PNC Financial Services Group, Inc. Form 10-K filed March 15, 2006

File No. 001-09718

Dear Mr. Johnson:

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

Sincerely,

Donald A. Walker Senior Assistant Chief Accountant