



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

July 20, 2009

Richard J. Johnson  
Chief Financial Officer  
The PNC Financial Services Group, Inc.  
One PNC Plaza  
249 Fifth Avenue  
Pittsburgh, Pennsylvania 15222  
By U.S. Mail and facsimile to (412) 762 4507

**Re: The PNC Financial Services Group, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Form 8-K filed April 23, 2009**  
**Form 10-Q for the quarterly period ended March 31, 2009**  
**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,

John P. Nolan  
Senior Assistant Chief Accountant