

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

January 31, 2024

Robert Reilly Chief Financial Officer PNC Financial Services Group, Inc. The Tower at PNC Plaza, 300 Fifth Avenue Pittsburgh, Pennsylvania 15222-2401

> Re: PNC Financial Services Group, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 File No. 001-09718

Dear Robert Reilly:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Finance