



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

DIVISION OF
CORPORATION FINANCE

February 13, 2013

George P. Long, III
The PNC Financial Services Group, Inc.
george.long@pnc.com

Re: The PNC Financial Services Group, Inc.
Incoming letter dated December 24, 2012

Dear Mr. Long:

This is in response to your letter dated December 24, 2012 concerning the shareholder proposal submitted to PNC by Boston Common Asset Management, LLC. We also have received a letter on the proponent's behalf dated January 30, 2013. Copies of all of the correspondence on which this response is based will be made available on our website at <http://www.sec.gov/divisions/corpfin/cf-noaction/14a-8.shtml>. For your reference, a brief discussion of the Division's informal procedures regarding shareholder proposals is also available at the same website address.

Sincerely,

Ted Yu
Senior Special Counsel

Enclosure

cc: Sanford J. Lewis
sanfordlewis@gmail.com

February 13, 2013

Response of the Office of Chief Counsel
Division of Corporation Finance

Re: The PNC Financial Services Group, Inc.
Incoming letter dated December 24, 2012

The proposal requests that the board report to shareholders PNC's assessment of the greenhouse gas emissions resulting from its lending portfolio and its exposure to climate change risk in its lending, investing and financing activities.

We are unable to concur in your view that PNC may exclude the proposal under rule 14a-8(i)(7). In arriving at this position, we note that the proposal focuses on the significant policy issue of climate change. Accordingly, we do not believe that PNC may omit the proposal from its proxy materials in reliance on rule 14a-8(i)(7).

Sincerely,

Angie Kim
Attorney-Adviser