



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

April 14, 2009

*Via U.S. Mail and Facsimile to (615) 744-3842*

Harold R. Carpenter  
Chief Financial Officer  
Pinnacle Financial Partners  
211 Commerce Street, Suite 300  
Nashville, Tennessee 37201

**RE: Pinnacle Financial Partners  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed February 19, 2009  
File No. 000-31225**

Dear Mr. Carpenter,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief