



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

July 26, 2017

Via E-mail

R. Eugene Taylor
Chairman and Chief Executive Officer
Capital Bank Financial Corp
4725 Piedmont Row Drive, Suite 110
Charlotte, North Carolina 28210

Re: Capital Bank Financial Corp
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed February 27, 2017
File No. 001-35655

Dear Mr. Taylor:

We have completed our review of your filings. 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,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan
Senior Technical and Policy Advisor
Office of Financial Services