

December 5, 2008

Richard E. Anthony  
Chairman of the Board and Chief Executive Officer  
Synovus Financial Corp.  
P.O. Box 120  
Columbus, GA 31902-0120

**Re: Synovus Financial Corp.  
Schedule 14A  
Filed October 24, 2008  
File No. 001-10312**

Dear Mr. Anthony,

This letter confirms that the staff completed its limited review of your preliminary proxy on November 14, 2008 and has no further comments at this time.

Sincerely,

William Friar