



DIVISION OF  
CORPORATION FINANCE

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

August 3, 2021

H. Lynn Harton  
Chairman, President and Chief Executive Officer  
United Community Banks, Inc.  
2 West Washington Street  
Suite 700  
Greenville, SC 29601

**Re: United Community Banks, Inc.  
Registration Statement on Form S-4  
Filed July 29, 2021  
File No. 333-258278**

Dear Mr. Harton:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Eric Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance