

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

June 28, 2022

Melinda Davis Lux General Counsel and Corporate Secretary 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 June 24, 2022 File No. 333-265839

Dear Ms. Davis Lux:

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance