

June 6, 2008

Sarah H. Moore  
Chief Financial Officer  
The Colonial Bancgroup, Inc.  
100 Colonial Bank Blvd.  
Montgomery, Alabama 36117

**Re:**

**Form 10-K for the year ended December 31, 2007  
File No. 001-13508**

Dear Ms. Moore:

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

Sincerely,

Hugh West  
Accounting Branch Chief