

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