



DIVISION OF
CORPORATION FINANCE

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

January 14, 2025

Hope Dmuchowski
Chief Financial Officer
First Horizon Corporation
165 Madison Avenue
Memphis, TN 38103

Re: First Horizon Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-15185

Dear Hope Dmuchowski:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Finance