



DIVISION OF  
CORPORATION FINANCE

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

January 30, 2025

H. Lynn Harton  
Chief Executive Officer  
United Community Banks, Inc.  
200 East Camperdown Way  
Greenville, South Carolina 29601

**Re: United Community Banks, Inc.  
Registration Statement on Form S-4  
Filed January 24, 2025  
File No. 333-284483**

Dear H. Lynn 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 Aisha Adegbuyi at 202-551-8754 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Brandon C. Price, Esq.