

April 18, 2023

H. Lynn Harton
Chief Executive Officer
United Community Banks, Inc.
125 Highway 515 East
Blairsville, GA 30512

Banks, Inc.

Statement on Form S-4

Re: United Community

Registration

Filed April 6, 2023
File No. 333-271173

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 Tonya K.

Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance

cc:

Brandon C. Price, Esq.