

August 3, 2021

H. Lynn Harton  
Chairman, President and Chief Executive Officer  
United Community Banks, Inc.  
2 West Washington Street  
Suite 700  
Greenville, SC 29601

Banks, Inc.

Statement on Form S-4

Re: United Community

Registration

Filed July 29, 2021

File No. 333-258278

Dear Mr. 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 Eric

Envall at (202) 551-3234 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance