

October 14, 2021

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

Banks, Inc.

Statement on Form S-4  
2021

Re: United Community  
Registration  
Filed October 6,  
File No. 333-260081

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 David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance