

United Community Banks, Inc.
2 West Washington Street, Suite 700
Greenville, South Carolina 29601

October 20, 2021

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F. Street, N.E.
Washington, D.C. 20549

Attention: David Lin
Division of Corporate Finance
Office of Financial Services

**Re: United Community Banks, Inc. (the “Registrant”)
Registration Statement on Form S-4
File No. 333-260081
Request for Acceleration**

Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-4 (File No. 333-260081) filed by the Registrant with the U.S. Securities and Exchange Commission on October 6, 2021, as amended on October 20, 2021 (the “**Registration Statement**”).

Pursuant to Rule 461 under the Securities Act of 1933 (the “**Securities Act**”), the Registrant hereby requests that the effective date for the above-referenced Registration Statement be accelerated so that it will be declared effective under the Securities Act at 4:00 p.m., Eastern Time, on Friday, October 22, 2021, or as soon thereafter as possible.

Please contact Lee Kiser of Nelson Mullins Riley & Scarborough LLP, the Registrant’s legal counsel, at (864) 373-2210 with any questions you may have concerning this letter, or if you require any additional information. Please notify him when this request for acceleration of effectiveness of the Registration Statement has been granted.

Sincerely,

United Community Banks, Inc.

By: /s/ H. Lynn Harton
H. Lynn Harton
Chairman, President, and Chief Executive Officer
