



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

July 26, 2017

Via E-mail

R. Eugene Taylor  
Chairman and Chief Executive Officer  
Capital Bank Financial Corp  
4725 Piedmont Row Drive, Suite 110  
Charlotte, North Carolina 28210

**Re: Capital Bank Financial Corp  
Form 10-K for the Fiscal Year Ended December 31, 2016  
Filed February 27, 2017  
File No. 001-35655**

Dear Mr. Taylor:

We have completed our review of your filings. 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.

Sincerely,

/s/ Stephanie L. Sullivan

Stephanie L. Sullivan  
Senior Technical and Policy Advisor  
Office of Financial Services