



DIVISION OF  
CORPORATION FINANCE

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

February 17, 2011

Mr. Kessel D. Sterling  
Chief Executive Officer  
Synovus Financial Corp.  
1111 Bay Avenue, Suite 500  
Columbus, Georgia 31901

**Re: Synovus Financial Corp.**  
**Form 10-K for the year ended December 31, 2009, filed March 12, 2010**  
**Amendment Number One to Form 10-K for the year ended December 31,**  
**2009, filed April 26, 2010**  
**Schedule 14A, filed March 12, 2009**  
**Amendment to Schedule 14A, filed March 12, 2009**  
**Amendment to Schedule 14A, filed April 1, 2009**  
**Form 10-Q for the quarterly period ended March 31, 2010**  
**Form 10-Q for the quarterly period ended June 30, 2010**  
**Form 10-Q for the quarterly period ended September 30, 2010**  
**File No. 001-10312**

Dear Mr. Sterling:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Michael R. Clampitt  
Senior Attorney