

October 16, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (901)523-5762*

D. Bryan Jordan  
Executive Vice President and Chief Financial Officer  
First Horizon National Corporation  
165 Madison Avenue  
Memphis, TN

Re: First Horizon National Corporation  
File No. 1-15185  
Form 10-K for the period ended December 31, 2007  
Forms 10-Q for the periods ended March 31 and June 30, 2008

Dear Mr. Jordan:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief