

December 2, 2010

By U.S. Mail and Facsimile to: (901) 523-5762

William C. Losch III
Executive Vice President and Chief Financial Officer
First Horizon National Corporation
165 Madison Avenue
Memphis, TN 38103

**Re: First Horizon National Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Forms 10-Q for 2010
File No. 001-15185**

Dear Mr. Losch:

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief