



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

DIVISION OF  
CORPORATION FINANCE

December 14, 2023

D. Bryan Jordan  
Chief Executive Officer  
First Horizon Corporation  
165 Madison Avenue  
Memphis, Tennessee 38103

**Re: First Horizon Corporation**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 13, 2023**  
**File No. 001-15185**

Dear D. Bryan Jordan:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Disclosure Review Program