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Washington, DC 20549

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May 3, 2010

Ms. Velma T. Smith
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, **SYNOVUS FINANCIAL CORP.**, Tangible Equity Units and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 28, 2010. Tentative listing date – May 5, 2010.

Sincerely,