



Parasnand Madho
Director
Corporate Actions & Market Watch

Received SEC

JUL 2 6 2013

Washington, DC 20549

July 26, 2013

Chief, Information Technology Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE MS 3040 Washington, DC 20549

## To whom it may concern:

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The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Synovus Financial Corp., Fixed-to-Floating Rate Non-Cumulative Perpetual Preferred Stock, Series C Liquation Preference \$25.00 per Share, and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on July 25, 2013. Tentative listing date – July 30, 2013.

Sincerely,