



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

July 13, 2017

Clyde A. Billings, Jr.  
Senior Vice President, Assistant General Counsel  
and Corporate Secretary  
First Horizon National Corporation  
165 Madison Street  
Memphis, TN 38103

**Re: First Horizon National Corporation  
Registration Statement on Form S-4  
Filed June 29, 2017  
File No. 333-219052**

Dear Mr. Billings:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Christopher Dunham, Staff Attorney, at (202) 551-3783 with any questions.

Sincerely,

/s/ Michael Clampitt

Michael Clampitt  
Senior Counsel  
Office of Financial Services

cc: Mitchell S. Eitel, Esq.