



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

June 27, 2018

Harold R. Carpenter
Chief Financial Officer
Pinnacle Financial Partners, Inc.
150 Third Avenue South
Nashville, Tennessee 37201

Re: Pinnacle Financial Partners, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 28, 2018
File No. 000-31225

Dear Mr. Carpenter:

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,

/s/ John A. Spitz

John A. Spitz
Staff Accountant
Office of Financial Services