



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

January 4, 2018

Douglas L. Williams  
Chief Executive Officer  
Atlantic Capital Bancshares, Inc.  
3280 Peachtree Road NE, Suite 1600  
Atlanta, Georgia 30305

**Re: Atlantic Capital Bancshares, Inc.**  
**Form 10-K**  
**Filed March 14, 2017**  
**File No. 001-37615**

Dear Mr. Williams:

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/ Michelle Miller

Michelle Miller  
Staff Accountant  
Office of Financial Services