



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2020

Margaret M. Keane  
Director and Chief Executive Officer  
Synchrony Financial  
777 Long Ridge Road  
Stamford, Connecticut 06902

**Re: Synchrony Financial  
Form 10-Q  
Filed April 22, 2020  
File No. 001-36560**

Dear Ms. Keane:

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,

Division of Corporation Finance  
Office of Finance