

Via Facsimile and U.S. Mail
Mail Stop 6010

October 4, 2007

Mr. Geoffrey R. Banta
Executive Vice President and Chief Financial Officer
AMERISAFE, Inc.
2301 Highway 190 West
DeRidder, Louisiana 70634

Re: **AMERISAFE, Inc.**
Form 10-K for Fiscal Year Ended December 31, 2006
Filed on March 5, 2007
File No. 001-12251

Dear Mr. Banta:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Joel Parker
Accounting Branch Chief