



DIVISION OF  
CORPORATION FINANCE

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

September 9, 2024

Justin Clausen  
Chief Financial Officer  
Ames National Corporation  
405 Fifth Street  
Ames, IA 50010

**Re: Ames National Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 000-32637**

Dear Justin Clausen:

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