



DIVISION OF
CORPORATION FINANCE

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

October 6, 2020

Eric Dosch
Chief Financial Officer
First Guaranty Bancshares, Inc.
400 East Thomas Street
Hammond, Louisiana 70401

**Re: First Guaranty Bancshares, Inc.
Registration Statement on Form S-3
Filed September 30, 2020
File No. 333-249169**

Dear Mr. Dosch:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance