

December 6, 2007

Mail Stop 4561

Mr. Edwin W. Hortman, Jr.  
President, Chief Executive Officer, and Director  
Ameris Bancorp  
24 2<sup>nd</sup> Avenue, S.E.  
Moultrie, Georgia 31768

**Re: Ameris Bancorp  
Form 10-K for Fiscal Year Ended December 31, 2006  
Filed March 13, 2007  
File Number: 001-13901**

Dear Mr. Hortman:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief