

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

Mail Stop 4720

January 23, 2018

Edwin W. Hortman, Jr. Chief Executive Officer Ameris Bancorp 310 First St., S.E. Moultrie, GA 31768

Re: Ameris Bancorp

Registration Statement on Form S-4

Filed January 16, 2018 File No. 333-222563

Dear Mr. Hortman:

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 Eric Envall, Staff Attorney, at (202) 551-3234 with any questions.

Sincerely,

/s/ Era Anagnosti

Era Anagnosti Acting Assistant Director Office of Financial Services