



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

April 12, 2018

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

**Re: Ameris Bancorp  
Registration Statement on Form S-4  
Filed April 5, 2018  
File No. 333-224162**

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 Christopher Dunham, Staff Attorney, at (202) 551-3783 or, in his absence, me at (202) 551-3369 with any questions.

Sincerely,

/s/ Michael Clampitt

Michael Clampitt  
Senior Counsel  
Office of Financial Services

cc: Jody L. Spencer, Esq.