



DIVISION OF
CORPORATION FINANCE

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

February 13, 2019

Nicole S. Stokes
Executive Vice President and Chief Financial Officer
Ameris Bancorp
310 First Street, S.E.
Moultrie, GA 31768

Re: Ameris Bancorp
Registration Statement on Form S-4
Filed February 12, 2019
File No. 333-229626

Dear Ms. Stokes:

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 with any questions.

Sincerely,

Division of Corporation Finance
Office of Financial Services

cc: Jody L. Spencer, Esq.