



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

December 16, 2008

David H. Gill  
President and Chief Executive Officer  
Henry County Bancshares, Inc.  
4806 N. Henry Blvd.  
Stockbridge, GA 30281

**Re: Henry County Bancshares, Inc.  
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A  
Filed December 2, 2008  
File No. 000-49789**

Dear Mr. Gill:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and have no further comments at this time.

Sincerely,

Jessica Livingston  
Staff Attorney