



DIVISION OF  
CORPORATION FINANCE

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

December 19, 2018

Jeffrey V. Haley  
President and Chief Executive Officer  
American National Bankshares Inc.  
628 Main Street  
Danville, VA 24541

**Re: American National Bankshares Inc.  
Registration Statement on Form S-4  
Filed December 14, 2018  
File No. 333-228810**

Dear Mr. Haley :

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: Scott H. Richter