



DIVISION OF
CORPORATION FINANCE

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

January 6, 2011

John G. Sample, Jr.
Senior Vice President and Chief Financial Officer
Atlantic American Corporation
4370 Peachtree Road, N.E.
Atlanta, GA 30319

Re: Atlantic American Corporation
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 26, 2010
Definitive Proxy filed April 1, 2010
File No. 000-03722

Dear Mr. Sample:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jeffrey Riedler
Assistant Director