



DIVISION OF  
CORPORATION FINANCE

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

September 23, 2024

John C. McDearman, III  
President, Chief Executive Officer and Director  
Wilson Bank Holding Company  
623 West Main Street  
Lebanon, TN 37087

**Re: Wilson Bank Holding Company**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed March 22, 2024**

Dear John C. McDearman, III:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program