



DIVISION OF
CORPORATION FINANCE

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

February 2, 2012

Via E-mail

John J. Dunn, Jr.
Executive Vice President,
Corporate Chief Financial Officer
American National Insurance Company
One Moody Plaza
Galveston, Texas 77550-7999

Re: American National Insurance Company
Form 10-K for the Fiscal Year Ended December 31, 2010
Filed March 2, 2011
File No. 001-34280

Dear Mr. Dunn:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Joel Parker

Joel Parker
Accounting Branch Chief