



DIVISION OF
CORPORATION FINANCE

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

May 29, 2020

J. Mark Flippin
Secretary
AMERICAN NATIONAL INSURANCE CO
One Moody Plaza
Galveston, Texas 77550-7999

Re: AMERICAN NATIONAL INSURANCE CO
Preliminary Proxy Statement on Form PREM14A
Filed February 12, 2020
File No. 001-34280

Dear Mr. Flippin:

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
Office of Finance