



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2024

Tyson T. Abston  
Chairman and CEO  
Guaranty Bancshares, Inc.  
16475 Dallas Parkway, Suite 600  
Addison, TX 75001

**Re: Guaranty Bancshares, Inc.  
Registration Statement on Form S-3  
Filed November 21, 2024  
File No. 333-283383**

Dear Tyson T. Abston:

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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Michael G. Keeley, Esq.