

December 6, 2007

Mail Stop 4561

Mr. Edwin W. Hortman, Jr.
President, Chief Executive Officer, and Director
Ameris Bancorp
24 2nd Avenue, S.E.
Moultrie, Georgia 31768

**Re: Ameris Bancorp
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 13, 2007
File Number: 001-13901**

Dear Mr. Hortman:

We have completed our review of your Form 10-K, related filings and amendments and have no further comments at this time.

Sincerely,

John P. Nolan
Accounting Branch Chief