

Mail Stop -4561

January 23, 2009

Dennis J. Zember, Jr.  
Executive Vice President and Chief Financial Officer  
Ameris Bancorp  
24 Second Ave., SE  
Moultrie, Georgia 31768

Re: Ameris Bancorp  
Form 10-K for December 31, 2007  
File Number 1-13901

Dear Mr. Zember, Jr.,

We have completed our review of your Form 10-K for December 31, 2007 and have no further comments at this time.

Sincerely,

David S. Lyon  
Senior Financial Analyst