

Mail Stop 4720

July 13, 2009

*Via Facsimile and U.S. Mail*

G. Richard Ferdinandtsen  
President and Chief Operating Officer  
American National Insurance Company  
One Moody Plaza  
Galveston, Texas 77550-7999

**Re: American National Insurance Company  
Amendment No. 2 to Registration Statement on Form 10-12B, filed July 1,  
2009  
File No. 001-34280**

Dear Mr. Ferdinandtsen:

We have completed our review of your Amendment No. 2 to Registration Statement on Form 10-12B and have no further comments at this time.

Sincerely,

Jeffrey Riedler,  
Assistant Director

cc: Gregory S. Garrison  
Sean A. Monticello  
Greer, Herz & Adams, L.L.P.  
One Moody Plaza, 18<sup>th</sup> Floor  
Galveston, Texas 77550-7990