



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