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Ameris Bancorp  
Form AW  
April 13, 2010

AMERIS BANCORP

310 First Street, S.E.

Moultrie, Georgia 31768

April 13, 2010

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Attention: Filing Desk

Re: Form AW Application for Withdrawal of Ameris Bancorp's Post-Effective Amendment No. 1 to Registration Statement on Form S-3 on Form S-1 (No. 333-163271) filed on March 26, 2010

Ladies and Gentleman:

Pursuant to Rules 477 and 478 promulgated pursuant to the Securities Act of 1933, as amended, in accordance with discussions between counsel for Ameris Bancorp ( Ameris ) and the Staff of the Division of Corporation Finance, Ameris hereby respectfully requests that the Securities and Exchange Commission consent to the withdrawal of the above-referenced post-effective amendment and all exhibits thereto. After discussions with the Staff, it is Ameris's understanding that the submission header which was used for Edgar identification purposes incorrectly identified the above-referenced filing as a pre-effective amendment, rather than as a post-effective amendment. As discussed with the Staff, immediately following the filing of this Form AW, Ameris will file Post-Effective Amendment No. 1 to Registration Statement on Form S-3 on Form S-1 (No. 333-163271) with the proper Edgar submission header identifying it as a post-effective amendment (the Corrective Amendment ).

Ameris confirms that no securities have been issued or sold pursuant to the post-effective amendment as filed on March 26, 2010. Accordingly, Ameris hereby respectfully requests the immediate withdrawal of such post-effective amendment so that Ameris may correctly file the Corrective Amendment.

If you have any questions regarding the foregoing request for withdrawal, please contact Jody L. Spencer with Rogers & Hardin LLP, counsel to Ameris Bancorp, at (404) 420-4611.

Sincerely,

AMERIS BANCORP

/s/ Dennis J. Zember Jr.  
Dennis J. Zember Jr., Executive Vice

President and Chief Financial Officer