



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

September 9, 2024

Justin Clausen
Chief Financial Officer
Ames National Corporation
405 Fifth Street
Ames, IA 50010

Re: Ames National Corporation
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 000-32637

Dear Justin Clausen:

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