

AMERICAN NATIONAL BANKSHARES INC.

Form DEL AM

November 28, 2014

[American National Bankshares Inc. Letterhead]

November 28, 2014

VIA EDGAR

Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

**RE: American National Bankshares Inc. Registration Statement on Form S-3
(File No. 333-200584)**

Dear Ladies and Gentlemen:

Reference is made to the Registration Statement on Form S-3 (File No. 333-200584) filed by American National Bankshares Inc. on November 25, 2014 (the "Registration Statement"). Pursuant to Rule 473(c) of the Securities Act of 1933 (the "Act"), the following delaying amendment, prescribed by Rule 473(a) of the Act, is hereby incorporated onto the cover page of the Registration Statement following the calculation of registration fee table:

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this registration statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933 or until the registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

If you have any questions or comments in connection with this filing, please contact the undersigned at (434) 773-2242.

Sincerely,

/s/ William W. Traynham

William W. Traynham

Senior Vice President and Chief Financial Officer

American National Bankshares Inc.