R. Blake Chatelain President and Chief Executive Officer Red River Bancshares, Inc. 1412 Centre Court Drive, Suite 402 Alexandria, LA 71301

> Re: Red River Bancshares, Inc. Registration Statement on Form S-1 Filed April 10, 2019 File No. 333-230798

Dear Mr. Chatelain:

We have reviewed your registration statement and have the following comments. In

some of our comments, we may ask you to provide us with information so we may better $% \left(1\right) =\left(1\right) +\left(1\right$

understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our March 15, 2019 letter.

Form S-1 Filed April 10, 2019

Index to Financial Statements
Report of Independent Registered Public Accounting Firm, page F-2

1. We have reviewed your response to Comment 1. Reference is made to the third sentence $\ensuremath{\mathsf{S}}$

of the second paragraph under the title Basis for Opinion of the Report of Independent

Registered Public Accounting Firm. Please revise the audit opinion pursuant to AS 3105:

Departures from Unqualified Opinions and Other Reporting Circumstances paragraphs

.59-.60 Management Reports on Internal Control Over Financial Reporting. You may contact Christina Harley, Staff Accountant, at (202) 551-3695 or John P. Nolan,

Senior Assistant Chief Accountant, at (202) 551-3492 if you have questions regarding comments

on the financial statements and related matters. Please contact Christopher Dunham, Staff

R. Blake Chatelain

Red River Bancshares, Inc.

April 19, 2019

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Attorney, at (202) 551-3783 or Michael Clampitt, Senior Counsel, at (202) 551-3434 with any other questions.

Sincerely,

FirstName LastNameR. Blake Chatelain

Division of

Corporation Finance Comapany NameRed River Bancshares, Inc.

Office of Financial

Services

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cc: Lowell W. Harrison, Esq.

FirstName LastName