

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

Mail Stop 4561

March 5, 2009

Mr. Bryan Lemley Vice President and Chief Financial Officer Pinnacle Bankshares Corporation 622 Broad Street Altavista, Virginia 24517

Re: Pinnacle Bankshares Corporation

Preliminary Proxy Statement on Schedule 14A

Filed February 19, 2009 File No. 000-23909

Dear Mr. Lemley:

We have completed our legal review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Eric Envall Staff Attorney