

September 7, 2006

Mail Stop 4561

By U.S. Mail and facsimile to (678)341-3771

Mr. Cecil A. Brooks  
Chairman, President and Chief Executive Officer  
Cornerstone Ministries Investments, Inc.  
2450 Atlanta Highway, Suite 904  
Cumming, Georgia 30040

**Re: Cornerstone Ministries Investments, Inc.**  
**Form 10-KSB and 10-KSB/A for the Fiscal Year Ended December 31, 2005**  
**Filed March 28, 2006, July 18, 2006, and August 30, 2006**  
**File No. 001-32165**

Dear Mr. Brooks:

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Donald A. Walker  
Senior Assistant Chief Accountant