

Mail Stop 4561

June 27, 2006

Chris E. Dahl  
President and Chief Executive Officer  
Alaska Pacific Bancshares, Inc.  
2094 Jordan Ave  
Juneau, Alaska 99801

**Re: Alaska Pacific Bancshares, Inc.**  
**Form 10-KSB for the Fiscal Year Ended December 31, 2005**  
**File No. 000-26003**

Dear Mr. Dahl:

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

Sincerely,

Joyce Sweeney  
Accounting Branch Chief