

Mail Stop 4561

November 1, 2007

Mr. Lionel Powell  
Chief Financial Officer and Chief Accounting Officer  
Altrust Financial Services, Inc.  
811 2<sup>nd</sup> Avenue S.W.  
Cullman, AL 35055-4222

**Re: Altrust Financial Services, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**File No. 000-51298**

Dear Mr. Powell:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief