

Mail Stop 4561

July 31, 2006

Mr. James W. Creamer  
Chief Financial Officer  
Across America Real Estate Corp.  
1660 17<sup>th</sup> St., Suite 450  
Denver, CO 80202

**Re: Across America Real Estate Corp.  
Form 10-KSB for the Fiscal Year Ended December 31, 2005  
Form 10-QSB for the Quarterly Period Ended March 31, 2006  
File No. 0-50764**

Dear Mr. Creamer:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Robert F. Telewicz Jr.  
Senior Staff Accountant