

Mail Stop 4561

June 27, 2007

Mr. Mark A. Stevens
President and Chief Executive Officer
Atlantic Southern Financial Group, Inc.
4077 Forsyth Road
Macon, GA 31210

**Re: Atlantic Southern Financial Group, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2006
File No. 000-51112**

Dear Mr. Stevens:

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