

Mail Stop 4720

January 20, 2011

Carol W. Soto  
Chief Financial Officer  
Atlantic Southern Financial Group, Inc.  
1701 Bass Road  
Macon, Georgia 31210

**Re: Atlantic Southern Financial Group, Inc.  
Form 10-Q for Fiscal Quarter Ended  
September 30, 2010  
File No. 0-51112**

Dear Ms. Soto:

We have completed our review of your filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant