

Mail Stop 4561

March 23, 2009

VIA USMAIL and FAX (806) 358 - 1430

Mr. Robert E. Fowler  
Executive Vice President and Chief Financial Officer  
Church Loans & Investments Trust  
5305 W. Interstate 40  
Amarillo, Texas 79106-4759

**Re: Church Loans & Investments Trust  
Form 10-K for the year ended 3/31/2008  
Filed on 6/27/2008  
File No. 000-08117**

Dear Mr. Robert E. Fowler:

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

Sincerely,

Cicely LaMothe  
Branch Chief