

December 18, 2007

Mr. James P. Doyle  
Chief Financial Officer  
McIntosh Bancshares, Inc.  
210 South Oak Street  
Jackson, Georgia 30233

**Re:**

**Form 10-KSB for the Fiscal Year Ended December 31, 2006**  
**File No. 0-49766**

Dear Mr. Doyle:

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

Sincerely,

Sharon M. Blume  
Reviewing Accountant