

Mail Stop 4561

November 3, 2006

Worth Harris Carter, Jr.  
Bank Building Corporation  
1300 Kings Mountain Road  
Martinsville, VA 24112

**Re: Bank Building Corporation  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
Forms 10-QSB for Fiscal Quarters Ended March 31, 2006 and June 30,  
2006  
File No. 033-64520**

Dear Mr. Carter:

We have reviewed your response letter dated October 26, 2006, and have the following additional comment.

Forms 10-QSB for the Quarters ended March 31, 2006 and June 30, 2006

Consolidated Statements of Income, page 4

1. We have read and considered your response to comment one. Given the materiality of the error, please tell us what consideration was given to reporting the error as a prior-period adjustment by restating prior-period financial statements. Refer to paragraph 25 of SFAS 154.

\* \* \* \*

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Detailed cover letters greatly facilitate our review. Please file your cover letter on EDGAR. Please understand that we may have additional comments after reviewing your responses to our comments.

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You may contact Yolanda Crittendon, Staff Accountant, at (202) 551-3472 or the undersigned at (202) 551-3414 if you have questions.

Sincerely,

Jorge Bonilla  
Senior Staff Accountant