

Mail Stop 4561

December 11, 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, June 30,
2006, and September 30, 2006
File No. 033-64520**

Dear Mr. Carter:

We have reviewed your response letter dated November 17, 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 four. We will continue to monitor your filing for your amended Form 10-QSB for the periods ended March 31, 2006 and June 30, 2006.

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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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Bank Building Corporation
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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