



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 3010

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

April 27, 2010

Philip J. Myers  
President  
10237 Yellow Circle Drive  
Minnetonka, MN 55343

**Re: American Church Mortgage Co.  
Form 8-K/A, Item 4.01  
Filed on April 26, 2010  
File No. 000-25919**

Dear Mr. Myers:

We have completed our review of your Form 8-K/A and related filings and do not, at this time, have any further comments.

You may contact me at (202) 551-3472 if you have questions.

Sincerely,

Yolanda Crittendon  
Staff Accountant