



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

March 11, 2010

Mr. John E. Porter  
Chief Financial Officer  
Glen Burnie Bancorp  
101 Crain Highway, S.E.  
Glen Burnie, Maryland 21061

**RE: Glen Burnie Bancorp**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**File No. 0-24047**

Dear Mr.Porter:

We have completed our review of your Form 10-K and related filings and have no further comments at this time on the specific issues raised.

Sincerely,

Hugh West  
Accounting Branch Chief