

March 24, 2009

Mail Stop 4561

Mr. Michael J. Dee
President & Chief Executive Officer
Patapsco Bancorp, Inc.
1301 Merritt Boulevard
Dundalk, MD 21222

**Re: Patapsco Bancorp, Inc.
Form 10-K for Fiscal Year Ended June 30, 2008
Filed September 29, 2008
Forms 10-Q for Fiscal Quarters Ended September 30, 2008 &
December 31, 2008
File Number: 000-28032**

Dear Mr. Dee:

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

Sincerely,

Amit Pande
Accounting Branch Chief