



DIVISION OF
CORPORATION FINANCE

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

March 26, 2009

By U.S. Mail

Edward A. Hjerpe, III
Interim President and Chief Executive Officer
Service Bancorp, Inc.
81 Main Street
Medway, MA 02053

**Re: Service Bancorp, Inc.
Amendment No. 1 to Preliminary Proxy Statement on Schedule 14A
Filed March 19, 2009
File No. 000-24935**

Dear Mr. Hjerpe:

We have completed our review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief