



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

February 24, 2009

Mr. Michael J. Prinsloo
Chief Executive Officer
Banro Corporation
1 First Canadian Place
100 King Street West, Suite 7070
Toronto, Ontario M5X 1E3

**Re: Banro Corporation
Amendment No. 2 to Annual Report on Form 40-F
for the Fiscal Year Ended December 31, 2007
Filed January 13, 2009
Response Letter Dated February 17, 2009
File No. 1-32399**

Dear Mr. Prinsloo:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Anne Nguyen Parker
Branch Chief

cc: Christopher J. Barry, Esq.