



DIVISION OF
CORPORATION FINANCE

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

July 22, 2020

Mary Anne Scully
Chief Executive Officer
Howard Bancorp, Inc.
3301 Boston Street
Baltimore, MD 21224

Re: Howard Bancorp, Inc.
Registration Statement on Form S-3
Filed July 17, 2020
File No. 333-239937

Dear Ms. Scully:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Sonia Bednarowski at 202-551-3666 or Dietrich King at 202-551-8071 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance