



DIVISION OF
CORPORATION FINANCE

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

March 31, 2009

Mr. Joseph Langston, Jr.
Glen Rose Petroleum Corporation
One Energy Square, Suite 200
4925 Greenville Avenue
Dallas, Texas 75206

Re: **Glen Rose Petroleum Corporation**
Item 4.02 Form 8-K
Filed February 24, 2009
Item 4.02 Form 8-K/A
Filed March 27, 2009
File No. 1-10179

Dear Mr. Langston:

We have completed our review of your filings on Form 8-K and do not, at this time, have any further comments on your Form 8-K.

Sincerely,

Karl Hiller
Branch Chief