



DIVISION OF  
CORPORATION FINANCE  
MAIL STOP 4628

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4628

March 10, 2010

Mr. Andrew Taylor-Kimmins  
President  
Glen Rose Petroleum Corporation  
22762 Westheimer Parkway, Suite 515  
Katy, Texas 77450

**Re: Glen Rose Petroleum Corporation**  
**Form 10-K for the Fiscal Year Ended March 31, 2009**  
**Filed July 13, 2009**  
**File No. 1-10179**

Dear Mr. Taylor-Kimmins:

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

Sincerely,

Karl Hiller  
Branch Chief