

March 27, 2009

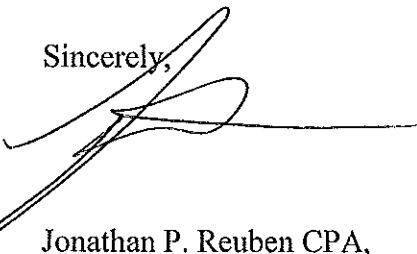
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

Re: Glen Rose Petroleum Corporation

Dear Sirs:

Our firm is the independent auditor for Glen Rose Petroleum Corporation. We have received a copy of the proposed Form 8-K to be filed March 27, 2009 and concur with its contents and with its represented restatement of expenditures.

Sincerely,

A handwritten signature in black ink, appearing to read 'Jonathan P. Reuben', with a long horizontal line extending to the right.

Jonathan P. Reuben CPA,  
An Accountancy Corporation  
Torrance, California