



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

September 18, 2007

Dennis A. Starliper  
Chief Financial Officer  
Provident Bankshares Corporation  
114 East Lexington Street  
Baltimore, MD 21202

**Re: Provident Bankshares Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Fiscal Quarters Ended March 31, 2007 and June**  
**30, 2007**  
**File No. 0-16421**

Dear Mr. Starliper:

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

Sincerely,

Sharon Blume  
Reviewing Accountant