

March 13, 2009

Mail Stop 4561

*By U.S. Mail and facsimile to 201-339-8353*

Kenneth D. Walter  
Chief Financial Officer  
Pamrapo Bancorp, Inc.  
611 Avenue C  
Bayonne, New Jersey 07002

**Re: Pamrapo Bancorp, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Form 10-Q for Fiscal Quarters Ended March 31, 2008, June 30, 2008 and  
September 30, 2008  
File No. 0-18014**

Dear Mr. Walter:

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

Sincerely,

Amit Pande  
Accounting Branch Chief