

Mail Stop 4561

March 1, 2007

Mr. James M. Uveges
Senior Vice President and Chief Financial Officer
Carrollton Bancorp
344 North Charles Street, Suite 300
Baltimore, MD 21201

Re: Carrollton Bancorp
Form 10-K for the fiscal year ended December 31, 2005
Filed March 24, 2006
File No. 000-23090

Dear Mr. Uveges:

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

Sincerely,

Donald Walker
Senior Assistant Chief Accountant