

October 30, 2007

Mail Stop 4561

Susan E. Leaverton
Principal Accounting Officer
Shore Bancshares, Inc.
18 East Dover Street
Easton, Maryland 21601

**RE: Shore Bancshares, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 000-22345**

Dear Ms. Leaverton:

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

Sincerely,

Rebekah Blakeley Moore
Senior Accountant