



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

October 19, 2009

Room 7010

Anthony S. Loumidis
Chief Financial Officer
Glenrose Instruments, Inc.
45 First Avenue
Waltham, Massachusetts 02451

**Re: Glenrose Instruments, Inc.
Form 10-K for Fiscal Year Ended December 28, 2008
File No. 000-51645**

Dear Mr. Loumidis:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief