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