



DIVISION OF
CORPORATION FINANCE

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

December 10, 2010

Sent via U.S. mail and facsimile to (718) 782-4683

Kenneth J. Mahon
Executive Vice President and Chief Financial Officer
Dime Community Bancshares, Inc.
209 Havemeyer Street
Brooklyn, New York 11211

Re: Dime Community Bancshares, Inc.
Form 10-K for the year ended December 31, 2009
Form 8-K filed July 23, 2010
File No. 000-27782

Dear Mr. Mahon:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief