

Mail Stop 4561

August 27, 2007

Wallace H. Bieler, Chief Financial Officer
Univest Corp of Pennsylvania
14 North Main Street
Souderton, Pennsylvania 18964

**Re: Univest Corp of Pennsylvania
Form 10-K for Fiscal Year Ended
December 31, 2006**

Dear Mr. Bieler:

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

Sincerely,

Don Walker
Senior Assistant Chief Accountant