



DIVISION OF
CORPORATION FINANCE

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

July 28, 2020

Paul A. Perrault
Chief Executive Officer
Brookline Bancorp Inc.
131 Clarendon Street
Boston, MA 02116

Re: Brookline Bancorp Inc.
Registration Statement on Form S-3
Filed July 22, 2020
File No. 333-240013

Dear Mr. Perrault:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Julia Griffith at 202-551-3267 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance