

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
October 1, 2010**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Brookline Bancorp, Inc.**

**File No. 000-23695 - CF#24816**

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Brookline Bancorp, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on March 3, 2010, as amended with fewer redactions by a Form 8-K/A filed on September 24, 2010.

Based on representations by Brookline Bancorp, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 17.1 through December 22, 2010

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Todd K. Schiffman  
Assistant Director