

Mail Stop 4561

May 10, 2007

Mr. Arthur F. Birmingham  
Executive Vice President and Chief Financial Officer  
Peapack-Gladstone Financial Corporation  
158 Route 206  
Peapack-Gladstone, NJ 07934

**Re: Peapack-Gladstone Financial Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2006  
Filed March 16, 2007  
File No. 001-16197**

Dear Mr. Birmingham:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief