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