

Mail Stop 4561

March 9, 2007

Mr. Michael P. Daly
President and Chief Executive Officer
Berkshire Hills Bancorp, Inc.
24 North Street
Pittsfield, Massachusetts 01201

**Re: Berkshire Hills Bancorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2005
Forms 10-Q for the Quarterly Periods Ended March 31, 2006, June
30, 2006 and September 30, 2006
File No. 0-58514**

Dear Mr. Daly:

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

Sincerely,

Donald Walker
Senior Assistant Chief Accountant