



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

August 7, 2009

Kevin P. Riley  
Executive Vice President, Chief Financial Officer and Treasurer  
24 North Street  
Pittsfield, Massachusetts 01201  
By U.S. Mail and facsimile to (413) 443-3587

**Re: Berkshire Hills Bancorp, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Form 10-Q for the quarterly period ended March 31, 2009**  
**File No. 000-51584**

Dear Mr. Riley:

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  
Senior Assistant Chief Accountant