



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4720

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

August 25, 2009

*By U.S. Mail and Facsimile to: (201) 915-5480*

Linda A. Niro  
Executive Vice President and Chief Financial Officer  
Provident Financial Services, Inc.  
830 Bergen Avenue  
Jersey City, New Jersey 07306-4599

**Re: Provident Financial Services, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 8-K filed on March 3, 2009  
Form 10-Q for the Quarterly Period Ended March 31, 2009  
File No. 001-31566**

Dear Ms. Niro:

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

Sincerely,

William Friar  
Senior Financial Analyst