



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