

Mail Stop 4561

October 31, 2006

By U.S. Mail and Facsimile to (203) 772-0157

Peyton R. Patterson
President and Chief Executive Officer
NewAlliance Bancshares, Inc.
195 Church Street
New Haven, Connecticut 06510

**Re: NewAlliance Bancshares, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed February 28, 2006
File No. 001-32007**

Dear Ms. Patterson:

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

Sincerely,

Kevin W. Vaughn
Accounting Branch Chief