

Mail Stop 4561

February 6, 2008

*By U.S. Mail and facsimile to: (203) 789-2690*

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

**Re: NewAlliance Bancshares, Inc.  
Form 10-K for December 31, 2006, filed March 1, 2007  
Schedule 14A filed March 16, 2007  
File Number 001-32007**

Dear Mr. Patterson:

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

Sincerely,

Chris Windsor  
Special Counsel