



DIVISION OF  
CORPORATION FINANCE

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

June 14, 2010

*By U.S. Mail and facsimile: (203) 789-2650*

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

**Re: NewAlliance Bancshares, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**File No. 001-32007**

Dear Ms. Patterson:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Eric Envall  
Staff Attorney