

Mail Stop 4561

November 15, 2006

*By U.S. Mail*

Ms. Nandini S. Mallya  
Vice President and Interim Chief Financial Officer  
Lincoln Park Bancorp  
31 Boonton Turnpike  
Lincoln Park, New Jersey 07035

**Re: Lincoln Park Bancorp  
Form 10-KSB for Fiscal Year Ended December 31, 2005  
File No. 000-51078**

Dear Ms. Mallya:

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief