

Mail Stop 4561

July 16, 2009

Nandini Mallya  
Vice President and Treasurer  
Lincoln Park Bancorp  
31 Boonton Turnpike  
Lincoln Park, NJ 07035

**Re: Lincoln Park Bancorp  
Form 10-KSB for Fiscal Year Ended December 31, 2007  
Filed March 28, 2008  
File No. 000-51078**

Dear Ms. Mallya:

We have completed our review of your Form 10-K for Fiscal Year Ended December 31, 2007 and your Form 10-Q for Fiscal Period Ended September 30, 2008 and have no further comments at this time.

Sincerely,

Kevin W. Vaughn  
Branch Chief