

Mail Stop 4561

May 28, 2008

Michael R. Reinhard  
Chief Financial Officer  
National Penn Bancshares, Inc.  
Philadelphia and Reading Avenues  
Boyertown, Pennsylvania 19512

**RE: National Penn Bancshares, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed February 29, 2008  
File No. 000-22537-01**

Dear Mr. Reinhard,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief