



DIVISION OF  
CORPORATION FINANCE

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

July 22, 2010

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

**Re: National Penn Bancshares, Inc.**  
**Form 10-K for December 31, 2009**  
**File Number 0-22537-01**

Dear Mr. Hughes,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief