

September 24, 2008

Mail Stop 4561

*By U.S. Mail and facsimile to (717) 626-1874*

Drew K. Hostetter  
Executive Vice President and Chief Financial Officer  
Susquehanna Bancshares, Inc.  
26 North Cedar St.  
Lititz, Pennsylvania 17543

**Re:   Susquehanna Bancshares, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2007**  
**Filed February 29, 2008**  
**File No. 001-33872**

Dear Mr. Hostetter:

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

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant