



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

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

**Re:   Susquehanna Bancshares, Inc.**  
**Form 10-K/A for the year ended December 31, 2009**  
**Filed March 3, 2010**  
**Form 10-K for the year ended December 31, 2009**  
**Filed March 1, 2010**  
**Form 10-Q for the quarter ended June 30, 2010**  
**Filed August 6, 2010**  
**File No. 000-133872**

Dear Mr. Hostetter:

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

Sincerely,

Amit Pande  
Accounting Branch Chief