



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

August 7, 2007

David Devault  
Executive Vice President, Secretary, Treasurer and  
Chief Financial Officer  
Washington Trust Bancorp, Inc.  
23 Broad Street  
Westerly, Rhode Island 02891

**Re: Washington Trust Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Form 10-Q for the Fiscal Quarter Ended March 31, 2007**  
**File No. 0-13091**

Dear Mr. Devault:

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

Sincerely,

Sharon Blume  
Reviewing Accountant