

April 10, 2009

Stacey V. Weikel  
Senior Vice President  
Sovereign Bancorp, Inc.  
75 State Street  
Boston, Massachusetts 02109

**Re:**

**Item 4.01 Form 8-K and Form 8-K/A filed March 27, 2009 and April 9, 2009  
File No. 1-16581**

Dear Ms. Weikel:

We have completed our review of your Form 8-Ks and have no further comments at this time.

Sincerely,

Chris Harley  
Staff Accountant