



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

November 6, 2009

Mr. Guillermo Sabater  
Chief Financial Officer  
Sovereign Bancorp Inc.  
75 State Street  
Boston, Massachusetts 02109

**Re: Sovereign Bancorp Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed March 17, 2009**  
**File No. 1-16581**

Dear Mr. Sabater,

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

Sincerely,

Angela Connell  
Reviewing Accountant