

Mail Stop 4561

December 29, 2008

Mr. Thomas J. Shara  
President and Chief Executive Officer  
Lakeland Bancorp, Inc.  
250 Oak Ridge Road  
Oak Ridge, NJ 07438

**Re: Lakeland Bancorp, Inc.  
Preliminary Proxy Statement on Schedule 14A  
Filed December 17, 2008  
File No. 000-17820**

Dear Mr. Shara:

We have completed our legal review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Eric Envall  
Staff Attorney