

Mail Stop 4720

October 27, 2009

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

Re: Lakeland Bancorp, Inc.
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 16, 2009
File No. 000-17820

Dear Mr. Shara:

We have completed our review of your Form 10-K for fiscal year ended December 31, 2008 and related filings and have no further comments at this time.

Sincerely,

Justin Dobbie
Attorney Advisor

CC: By Fax: (973) 597-2399
Laura Kuntz
Lowenstein Sandler PC