



DIVISION OF
CORPORATION FINANCE

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

October 19, 2010

Stephen W. Ensign
Chief Financial Officer
New Hampshire Thrift Bancshares, Inc.
9 Main Street, PO Box 9
Newport, New Hampshire 03773-0009

Re: New Hampshire Thrift Bancshares, Inc.
Form 10-K for December 31, 2009
File Number 0-17859

Dear Mr. Ensign:

We have completed our review of your filing and related materials and have no further comments.

If you have any questions regarding this review please contact David Lyon at 202-551-3421.

Sincerely,

David Lyon
Senior Financial Analyst

S.W. Ensign
New Hampshire Thrift Bancshares, Inc.
September 22, 2010
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cc: Stephen W. Ensign
FAX number: 603-863-9571