

Mail Stop 4561

August 27, 2007

Wallace H. Bieler, Chief Financial Officer  
Univest Corp of Pennsylvania  
14 North Main Street  
Souderton, Pennsylvania 18964

**Re: Univest Corp of Pennsylvania  
Form 10-K for Fiscal Year Ended  
December 31, 2006**

Dear Mr. Bieler:

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

Sincerely,

Don Walker  
Senior Assistant Chief Accountant