

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

Mail Stop 4720

December 9, 2009

By U.S. Mail and facsimile to (908) 781-2046

Mr. Jeffrey Carfora Chief Financial Officer Peakack-Gladstone Financial Corp. 158 Route 206 North Gladstone, New Jersey 07934

## Re: Peapack-Gladstone Financial Corp. Form 10-K for the Fiscal Year December 31, 2008 File No. 001-16197

Dear Mr. Carfora:

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

Sincerely,

Amit Pande Accounting Branch Chief