

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

September 21, 2009

By U.S. Mail and Facsimile to: (860) 456-5268

Brian J. Hull Executive Vice President, Treasurer and Chief Financial Officer SI Financial Group, Inc. 803 Main Street Willimantic, Connecticut 06226

Re: SI Financial Group, Inc. Form 10-K for the Fiscal Year Ended December 31, 2008 Form 10-Q for the Quarterly Period Ended June 30, 2009 File No. 000-50801

Dear Mr. Hull:

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

Sincerely,

Kathryn McHale Staff Attorney