



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2010

*Via U.S. Mail and Facsimile*

John P. Barnes  
President and Chief Executive Officer  
People's United Financial, Inc.  
850 Main Street  
Bridgeport, CT 06604

**Re: People's United Financial, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Filed March 1, 2010**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Filed May 10, 2010**  
**File No. 001-33326**

Dear Mr. Barnes:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Mark Webb  
Legal Branch Chief