Mail Stop 4561 John J. Davis Chief Executive Officer Center Bancorp, Inc. 2455 Morris Avenue Union, New Jersey 07083-0007

Re: Center Bancorp, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2005

File No. 0-11486

Dear Mr. Davis:

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

Sincerely,

Joyce Sweeney Accounting Branch Chief