



DIVISION OF  
CORPORATION FINANCE

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

December 2, 2009

*By U.S. Mail and Facsimile to: (610) 668-1185*

Robert A. Kuehl  
Chief Financial Officer  
Royal Bancshares of Pennsylvania, Inc.  
732 Montgomery Avenue  
Narberth, PA 19072

**Re: Royal Bancshares of Pennsylvania, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
File No. 000-26366**

Dear Mr. Kuehl:

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