



DIVISION OF
CORPORATION FINANCE

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

April 3, 2025

Nitin J. Mhatre
President and CEO
Berkshire Hills Bancorp, Inc.
60 State Street
Boston, MA 02109

Re: Berkshire Hills Bancorp, Inc.
Registration Statement on Form S-4
Filed March 24, 2025
File No. 333-286052

Dear Nitin J. Mhatre:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Marc Levy, Esq.