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BERKSHIRE HILLS BANCORP INC

Form 8-K

June 24, 2003

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

FORM 8-K  
CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934  
Date of Report (Date of earliest event reported) June 24, 2003  
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BERKSHIRE HILLS BANCORP, INC.  
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(Exact name of registrant as specified in its charter)

Delaware ----- (State or other jurisdiction of incorporation)	1-15781 ----- (Commission File Number)	04-3510455 ----- (IRS Employer Identification No.)
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24 North Street, Pittsfield, Massachusetts 01201  
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(Address of principal executive offices)

(413) 443-5601  
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(Registrant's telephone number, including area code)

Not Applicable  
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(Former name or former address, if changed since last report)

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ITEM 7. FINANCIAL STATEMENTS AND OTHER EXHIBITS  
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Exhibit 99.1            Press Release Dated June 24, 2003

ITEM 9. REGULATION FD DISCLOSURE  
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On June 24, 2003, Berkshire Hills Bancorp, Inc. (the "Company"), the holding company for Berkshire Bank, announced that it had reached a settlement agreement with the Massachusetts Department of Revenue with respect taxes owed

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on dividends received from Berkshire Bank's real estate investment trust subsidiary.

The press release announcing the settlement of the tax assessment is filed as Exhibit 99.1 and incorporated herein by reference.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BERKSHIRE HILLS BANCORP, INC.

Dated: June 24, 2003

By: /s/ Michael P. Daly

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Michael P. Daly  
President and Chief Executive Officer