



DIVISION OF  
CORPORATION FINANCE

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

September 15, 2010

*Via U.S. Mail and Facsimile*

Jose Rafael Fernandez  
President and Chief Executive Officer  
Oriental Financial Group Inc.  
997 San Roberto Street  
Oriental Center 10th Floor  
Professional Offices Park  
San Juan, Puerto Rico 00926

**Re: Oriental Financial Group Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2009**  
**Form 10-Q for Fiscal Quarter Ended March 31, 2010**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2010**  
**File No. 001-12647**

Dear Mr. Fernandez:

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

Sincerely,

Michael R. Clampitt  
Senior Attorney

cc: Ivan G. Marrero  
*McConnell Valdes LLC*