

December 5, 2008

Ms. Pamela N. Favero  
Chief Financial Officer  
AJS Bancorp, Inc.  
14757 S. Cicero Avenue  
Midlothian, Illinois 60445

**Re:**

**Form 10-K for Fiscal Year Ended December 31, 2007  
File No. 000-33405**

Dear Ms. Favero:

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

Sincerely,

Angela Connell  
Reviewing Accountant