

Mail Stop 4561

May 29, 2008

Donna M. Coughey
President and Chief Executive Officer
Willow Financial Bancorp, Inc.
170 South Warner Road
Wayne, Pennsylvania 19087

**Re: Willow Financial Bancorp, Inc.
Item 4.02 Form 8-K
Filed April 10, 2008
File No. 000-49706**

Dear Ms. Coughey:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Amit Pande
Assistant Chief Accountant