

December 12, 2008

Mr. John S. Lotardo
Chief Financial Officer
Flatbush Federal Bancorp, Inc.
2146 Nostrand Avenue
Brooklyn, New York 11210

Re:

Form 10-KSB for Fiscal Year Ended December 31, 2007
File No. 000-50377

Dear Mr. Lotardo:

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

Sincerely,

Hugh West
Accounting Branch Chief