

Mail Stop 4561

July 26, 2006

*By U.S. Mail and facsimile to 908-956-3865*

John S. Fiore  
President and Chief Executive Officer  
Synergy Financial Group, Inc.  
310 North Avenue East  
Cranford, New Jersey 07016

**Re: Synergy Financial Group, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2005  
File No. 000-50467**

Dear Mr. Fiore:

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

Sincerely,

Joyce Sweeney  
Accounting Branch Chief