

Mail Stop 4561

June 15, 2009

Mr. John N. Hopkins  
President and Chief Executive Officer  
Kearny Financial Corp.  
120 Passaic Ave.  
Fairfield, New Jersey 07004-3510

**Re:   Kearny Financial Corp.  
      Form 10-K for Fiscal Year Ended June 30, 2008  
      Form 10-Q for Fiscal Period Ended December 31, 2008  
      DEF 14A Filed September 29, 2008  
      File No. 000-51093**

Dear Mr. Hopkins:

We have completed our review of your Form 10-K for Fiscal Year Ended June 30, 2008, your DEF 14A filed September 29, 2008 and your Form 10-Q for Fiscal Period Ended December 31, 2008 and have no further comments at this time.

Sincerely,

Christian Windsor  
Special Counsel  
Financial Services Group