



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 4720

January 12, 2010

Ralph Walther  
Vice President and Chief Financial Officer  
Brooklyn Federal Bancorp, Inc.  
81 Court Street  
Brooklyn, NY 11201

**Re: Brooklyn Federal Bancorp, Inc.**  
**Item 4.01 Form 8-K/A**  
**Filed on January 11, 2010**  
**File No. 000-51208**

Dear Mr. Walther:

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

Sincerely,

Lindsay Bryan  
Staff Accountant