

Mail Stop 4561

June 21, 2007

Mark Roberts
Chief Financial Officer
United Financial Bancorp, Inc.
95 Elm Street
West Springfield, Massachusetts 01089

**RE: United Financial Bancorp, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed March 16, 2007
File No. 000-51369**

Dear Mr. Roberts,

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

Sincerely,

Paul Cline
Senior Accountant