

June 4, 2007

Mail Stop 4561

*By U.S. Mail and facsimile to (973) 924-5192*

Domenick A. Cama  
Executive Vice President and Chief Financial Officer  
Investors Bancorp, Inc.  
101 JFK Parkway  
Short Hills, New Jersey 07078

**Re: Investors Bancorp, Inc.  
Form 10-K for Fiscal Year Ended June 30, 2006  
Filed September 15, 2006  
File No. 000-51557**

Dear Mr. Cama:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief