



DIVISION OF  
CORPORATION FINANCE

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

March 4, 2009

*By U.S. Mail and Facsimile to: (973) 748-8088*

Mr. Eric B. Heyer  
Senior Vice President & Chief Financial Officer  
American Bancorp of New Jersey, Inc.  
365 Broad Street  
Bloomfield, NJ 07003

**Re: American Bancorp of New Jersey, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2008  
File No. 000-51500**

Dear Mr. Heyer:

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

Sincerely,

Michael Seaman  
Staff Attorney