



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3628

March 30, 2007

Via Facsimile (202) 434-4661 and U.S. Mail

Tiffany A. Hasselman, Esq.
Malizia, Spidi & Fisch
901 New York Avenue, NW
Suite 210 East
Washington, DC 20001

**Re: Roma Financial Corporation
Definitive Proxy Statement on Schedule 14A
Filed March 26, 2007
File No. 0-52000**

Dear Ms. Hasselman:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why a comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Schedule 14A

General

1. We note that the cover letter of the proxy statement is dated as of March 20, 2007 and disclosure that the proxy statement was first mailed on that date. Also, it has come to our attention that certain security holders received their proxy statements and cards via the US mail on March 26, the same date your proxy statement was filed. Please tell us, with a view toward revised disclosure, how you complied with Rule 14a-6(b) which requires that a proxy statement and card be filed with

the Commission no later than the date they are first sent or given to security holders.

2. On a related matter, please tell us how you complied with the advance notice requirements of Rule 14a-13(a).
3. It has come to our attention that a representative of the security holder currently soliciting proxies in opposition to your solicitation had previously informed one of your officers of his intention to contest your solicitation. Please tell us how you complied with the requirements of Rule 14a-6(a) with respect to your filing obligations. If, in response to this comment, you determine to file definitive revised proxy materials, please tell us whether you intend to recirculate your soliciting materials and note that you will need to provide disclosure compliant with Items 4(b) and 5(b) of Schedule 14A to the extent not already provided.

Proposal Number 1, Election of Directors, page 3

4. We note your disclosure that the board currently consists of nine members and that are divided into three classes as nearly equal in number as possible. We also note that you are only nominating two, not three, directors for election and that you currently have seven, not nine, members of your board. Please clarify all of these apparent inconsistencies.
5. Revise to disclose whether the current nominees here have consented to being named in the proxy statement and will serve if elected. See Rule 14a-4(d).

Closing Comments

Please amend the Schedule 14A promptly to comply with our comments. In addition, provide a letter keying your responses to the comments, and provide any requested supplemental information. If you believe complying with these comments is not appropriate, tell us why in your letter. The response letter should be uploaded to EDGAR, with the form type label "CORRESP" and linked to the Exchange Act file number. We may have comments after reviewing revised materials and your responses.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company is in possession of all facts relating to a company's disclosure, it is responsible for the accuracy and adequacy of the disclosures it has made.

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In connection with responding to our comments, please provide, in writing, a statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in our review of your filing or in response to our comments on your filing.

You should contact the undersigned at (202) 551-3619 for assistance with respect to the foregoing comments and your proxy materials. Direct all correspondence to the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions