



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

March 30, 2007

Via Facsimile (212) 233-9713 and U.S. Mail

Spencer L. Schneider, Esq.
70 Lafayette Street
New York, NY 10013

**Re: Roma Financial Corporation
Preliminary Proxy Statement on Schedule 14A
Filed March 27, 2007 by The Stilwell Group et. al.
File No. 0-52000**

Dear Mr. Schneider:

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 13D filed March 29, 2007

1. The filing persons state in Item 4 that they filed the Schedule to describe their plans with respect to their current proxy solicitation. We also note the extensive disclosure relating to previous investments made by some or all of the filing persons and the attribution of certain transactions undertaken by the subject companies to actions of those filing persons. Please be advised that these statements and related supporting rationale were not required by the Item 4 obligation of the filing persons to report certain proposals. Even though such statements appear in the Schedule 13D, their voluntarily inclusion does not obviate the fact this discussion is considered a solicitation under Rule 14a-1(l) of Regulation 14A. Please file the cited statements under cover of Schedule 14A

pursuant to and in compliance with Rule 14a-12.

Schedule 14A

Cover page

2. Please revise the cover page of your proxy statement and the form of proxy to clearly identify it as being preliminary. See Rule 14a-6(e)(1) of Regulation 14A.
3. Each statement or assertion of opinion or belief must be clearly characterized as such, and a reasonable factual basis must exist for each such opinion or belief. Support for opinions or beliefs should be self-evident, disclosed in the proxy statement or provided to the staff on a supplemental basis. We note your disclosure in the second paragraph in this letter that the shareholders who withhold their votes in the upcoming election of directors “will send a strong message to the Company that in failing to outline and implement a stockholder-friendly capital allocation plan, the Company has not met its responsibilities as a publicly held corporation.” Please revise the disclosure to state, if true, that this is your belief, and provide us support for your disclosure.
4. On a related matter, please revise your disclosure to describe the company’s responsibilities as a publicly held corporation and the source of those responsibilities. Refer to Rule 14a-9.

Solicitation; Expenses

5. We note that you and D.F. King may employ various methods to solicit proxies, including mail, advertisement, telephone, facsimile, and personal solicitation. Be advised that all written soliciting materials, including any e-mails or scripts to be used in soliciting proxies over the telephone or any other medium, must be filed under the cover of Schedule 14A on the date of first use. Refer to Rule 14a-6(b) and (c). Please confirm your understanding.

Closing Comments

Please amend the preliminary proxy statement in response to these comments. Clearly and precisely mark the changes to the preliminary proxy statement effected by the amendment, as required by Rule 14a-6(h) and Rule 310 of Regulation S-T. We may have further comments upon receipt of your amendment; therefore, please allow adequate time after the filing of the amendment for further staff review.

You should furnish a response letter with the amendment keying your responses to our comment letter and providing any supplemental information we have requested. You should transmit the letter via EDGAR under the label “CORRESP.” In the event that you believe that compliance with any of the above comments is inappropriate,

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provide a basis for such belief to the staff in the response letter.

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 filing persons are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In connection with responding to our comments, please provide, in writing, a statement from each of the filing persons acknowledging that:

- the filing persons are 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 filing persons 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.

Please direct any questions to me at (202) 551-3619. You may also contact me via facsimile at (202) 772-9203. Please send all correspondence to us at the following ZIP code: 20549-3628.

Sincerely,

Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions