



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4720

July 22, 2009

Peter A. Inverso  
President and Chief Executive Officer  
Roma Financial Corporation  
2300 Route 33  
Robbinsville, NJ 08691

**Re: Roma Financial Corporation**  
**Form 10-K**  
**Filed March 9, 2009**  
**File No. 000-52000**

Dear Mr. Inverso:

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

Sincerely,

Christian Windsor  
Special Counsel

cc: Joan S. Guilfoyle, Esq.  
Malizia Spidi & Fisch, PC