



DIVISION OF
CORPORATION FINANCE

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

May 21, 2009

By U.S. Mail and Facsimile to: (413) 788-4183

Mark A. Roberts
Chief Financial Officer
United Financial Bancorp, Inc.
95 Elm Street
West Springfield, MA 01089

**Re: United Financial Bancorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2008
Form 10-Q for the Quarterly Period Ended March 31, 2009
File No. 000-52947**

Dear Mr. Roberts:

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

Sincerely,

Mark Webb
Legal Branch Chief