



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

March 20, 2017

John M. Fields, Jr.
Executive Vice President and Chief Financial Officer
Oritani Financial Corp.
370 Pascack Road
Township of Washington, NJ 07676

Re: Oritani Financial Corp.
Form 10-K for the Fiscal Year Ended June 30, 2016
Filed September 13, 2016
File No. 001-34786

Dear Mr. Fields:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ David Irving

David Irving
Senior Staff Accountant
Office of Financial Services