



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4720

February 24, 2017

Via E-mail

William H.W. Crawford, I.V.
Chief Executive Officer
United Financial Bancorp, Inc.
45 Glastonbury Blvd
Glastonbury, CT 06033

Re: United Financial Bancorp, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed March 7, 2016
File No. 001-35028

Dear Mr. Crawford:

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/ Stephanie L. Sullivan

Stephanie L. Sullivan
Senior Technical and Policy Advisor
Office of Financial Services