Mr. John R. Garbarino Chairman of the Board, President, and Chief Executive Officer and Director OceanFirst Financial Corp. 975 Hooper Avenue, Toms River, New Jersey 08753

Re: OceanFirst Financial Corp.

Form 10-K for Fiscal Year Ended December 31, 2006 Forms 10-Q for Fiscal Quarters Ended March 31, 2007 and June 30, 2007

Dear Mr. Garbarino:

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

Sincerely,

Kevin W. Vaughn Accounting Branch Chief