Mail Stop 4561 Timothy D. Regan Chief Financial Officer Citizens First Bancorp, Inc. 525 Walter Street Port Huron, MI 48060

Re: Citizens First Bancorp, Inc.

Form 10-Q for the Fiscal Quarter Ended March 31, 2007

File No. 0-32041

Dear Mr. Regan:

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

Sincerely,

Hugh West Accounting Branch Chief