March 8, 2007

Mr. Eric B. Heyer Senior Vice President and Chief Financial Officer American Bancorp of New Jersey, Inc. 365 Broad Street Bloomfield, NJ 07003

> Re: American Bancorp of New Jersey, Inc. Form 10-K for the Fiscal Year Ended September 30, 2006 Filed December 14, 2006

> > File No. 000-51500

Dear Mr. Heyer:

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

Sincerely,

Donald Walker Senior Assistant Chief Accountant