

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

February 14, 2024

Jon R. Ansari Chief Financial Officer Magyar Bancorp, Inc. 400 Somerset Street New Brunswick, NJ 08901

Re: Magyar Bancorp, Inc.

Form 10-K for Fiscal Year Ended September 30, 2023

File No. 000-51726

Dear Jon R. Ansari:

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,

Division of Corporation Finance Office of Finance