



DIVISION OF
CORPORATION FINANCE

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

March 22, 2021

John S. Fitzgerald
Chief Executive Officer
Magyar Bancorp, Inc.
400 Somerset Street
New Brunswick, NJ 08901

Re: Magyar Bancorp, Inc.
Registration Statement on Form S-1
Filed March 15, 2021
File No. 333-254282

Dear Mr. Fitzgerald:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Susan Block at 202-551-3210 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance