

July 27, 2017

VIA EDGAR

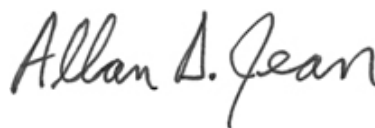
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

**Re: PDL Community Bancorp
Registration Statement on Form S-1
Registration Number 333-217275
Request for Acceleration of Effectiveness**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, we hereby join PDL Community Bancorp in requesting that the effective date of the above-referenced Registration Statement be accelerated so that it will become effective at 4:00 p.m., Eastern Time, on Monday July 31, 2017, or as soon thereafter as may be practicable.

Very Truly Yours,



By: _____
Name: Allan D. Jean
Title: Director of Mutual Conversions

cc: Jessica Livingston

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