



DIVISION OF
CORPORATION FINANCE

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

January 25, 2021

Wayne-Kent A. Bradshaw
Chief Executive Officer
Broadway Financial Corporation
5055 Wilshire Boulevard, Suite 500
Los Angeles, CA 90036

**Re: Broadway Financial Corporation
Registration Statement on Form S-4
Filed January 19, 2021
File No. 333-252185**

Dear Mr. Bradshaw:

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 Julia Griffith at 202-551-3267 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance