



DIVISION OF  
CORPORATION FINANCE

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

April 26, 2013

Via E-mail

Billy C. Duvall  
Senior Vice President,  
Chief Financial Officer and Treasurer  
HopFed Bancorp, Inc.  
4155 Lafayette Road  
Hopkinsville, Kentucky 42240

**Re: HopFed Bancorp, Inc.  
Definitive Additional Materials on Schedule 14A  
Filed April 25, 2013  
File No. 000-23667**

Dear Mr. Duvall:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your filing and the information you provide in response to these comments, we may have additional comments.

Definitive Additional Materials Filed on April 25, 2013

1. Under the penultimate bullet point, you disclose your current anticipation that “for the first 12 months after the acquisition of Sumner Bank & Trust, it will increase earnings by approximately \$1.9 million, or \$0.25 per share.” Please provide us supplementally with support for this statement.

Billy C. Duvall  
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Please contact David Lin, Attorney-Advisor, at (202) 551-3552 or Christian Windsor, Special Counsel, Office of Financial Services, at (202) 551-3419 with any questions. If you require further assistance, you may contact me at (202) 551-3503.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Edward B. Crosland, Jr., Esq.