



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2021

Daniel J. Santaniello  
Chief Executive Officer  
Fidelity D & D Bancorp, Inc.  
Blakely & Drinker Streets  
Dunmore, PA 18512

**Re: Fidelity D & D Bancorp Inc.**  
**Registration Statement on Form S-4**  
**Filed April 23, 2021**  
**File No. 333-255479**

Dear Mr. Santaniello:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Erik Gerhard, Esq.