



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2011

Mr. Thomas K. Sterner  
Chairman and Chief Executive Officer  
Fraternity Community Bancorp, Inc.  
764 Washington Boulevard  
Baltimore, Maryland 21230

**Re: Fraternity Community Bancorp, Inc.**  
**Registration Statement on Form S-1**  
**Amendment Number 5**  
**Filed February 7, 2011**  
**File number 333-170215**

Dear Mr. Sterner:

We have reviewed your amended registration statement 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 registration statement and providing the requested information. 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 registration statement and the information you provide in response to these comments, we may have additional comments.

Financial Statements, page F-2

1. Please note the updating requirements for the financial statements and related disclosures pursuant to Rules 3-12 of Regulation S-X.

Exhibit 23

2. Provide a current consent of the independent accountant in any amendment.

Mr. Thomas K. Sterner  
Chairman and Chief Executive Officer  
Fraternity Community Bancorp, Inc.  
February 7, 2011  
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You may contact Babette Cooper at 202-551-3396 or John Nolan, Senior Assistant Chief Accountant, at 202-551-3492 if you have questions regarding comments regarding the financial statements and related matters. Please contact David Lyon at 202-551-3421 or Michael Clampitt at 202-551-3434 with any other questions.

Sincerely,

John Nolan  
Senior Assistant Chief Accountant

By FAX to: Joel E. Rappoport  
FAX number 202-204-5620