



DIVISION OF
CORPORATION FINANCE

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

March 28, 2023

Joseph D. Gangemi
Chief Financial Officer
Malvern Bancorp, Inc.
42 East Lancaster Avenue
Paoli, PA 19301

Re: Malvern Bancorp, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed March 9, 2023
File No. 000-54835

Dear Joseph D. Gangemi:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Paul Aguggia, Esq.