



DIVISION OF
CORPORATION FINANCE

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

February 26, 2021

Thomas Amell
Chief Executive Officer
Pioneer Bancorp, Inc.
652 Albany Shaker Road
Albany, New York 12211

Re: Pioneer Bancorp, Inc.
Form 10-Q filed May 14, 2020
Response Dated September 29, 2020
File No. 001-38991

Dear Mr. Amell:

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: Patrick J. Hughes - Chief Financial Officer