



DIVISION OF  
CORPORATION FINANCE

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

February 2, 2024

Michael Puorro  
Chairman and CEO  
Hanover Bancorp, Inc.  
80 East Jericho Turnpike  
Mineola, New York 11501

**Re: Hanover Bancorp, Inc.**

**Registration Statement on Form S-3**

**Filed January 24, 2024**

**File No. 333-276668**

Dear Michael Puorro:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Robert A. Schwartz