

April 10, 2009

Ms. Lisa L. Griffith  
Chief Financial Officer  
Fidelity Bancorp, Inc.  
1009 Perry Highway  
Pittsburgh, Pennsylvania 15237

**Re:**

**Form 10-K for the Fiscal Year Ended September 30, 2008**  
**File No. 0-22288**

Dear Ms. Griffith:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Hugh West  
Branch Chief