



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2012

Via E-mail

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

**Re: Fidelity Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended September 30, 2011  
Filed December 21, 2011  
File No. 000-22288**

Dear Ms. Griffith:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Hugh West

Hugh West  
Accounting Branch Chief