



DIVISION OF
CORPORATION FINANCE

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

November 10, 2021

Donald R. Neels
Chief Executive Officer
Fidelity Federal Bancorp
18 NW 4th Street
Evansville, IN 47708

**Re: Fidelity Federal Bancorp
Post-Qualification Amendment No. 1 to Offering Statement on Form 1-A
Filed November 5, 2021
File No. 024-11585**

Dear Mr. Neels:

This is to advise you that we do not intend to review your amendment.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: John Tanselle, Esq.