



DIVISION OF  
CORPORATION FINANCE

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

March 30, 2021

Peter V. Gioffe  
Chief Executive Officer  
Delhi Bank Corp  
124 Main Street  
Delhi, NY 13753

**Re: Delhi Bank Corp**  
**Offering Statement on Form 1-A**  
**Post-qualification Amendment No. 3**  
**Filed March 17, 2021**  
**File No. 024-10818**

Dear Mr. Gioffe:

We have reviewed your amendment and do not have any comments.

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 Jessica Livingston at 202-551-3448 or David Lin at 202-551-3552 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance