

February 2, 2024

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

Inc.

Statement on Form S-3

2024

Re: Hanover Bancorp,

color:white;"\_Registration

Filed January 24,

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.

Arzonetti at 202-551-8819 with any questions.

Please contact Robert

Sincerely,

Division of Corporation Finance

Office of Finance

cc:

Robert A. Schwartz