



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2024

David Finn  
Executive Vice President and Interim Chief Financial Officer  
Patriot National Bancorp Inc  
900 Bedford Street  
Stamford, CT 06901

**Re: Patriot National Bancorp Inc**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**File No. 000-29599**

Dear David Finn:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance