



DIVISION OF
CORPORATION FINANCE

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

November 27, 2024

Avinash Reddy
Senior Executive Vice President and Chief Financial Officer
Dime Community Bancshares, Inc.
898 Veterans Memorial Highway, Suite 560
Hauppauge, NY 11788

Re: Dime Community Bancshares, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
File No. 001-34096

Dear Avinash Reddy:

We have completed our review of your filing. 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