



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2025

Steven Sugarman  
President  
Patriot National Bancorp, Inc.  
900 Bedford Street  
Stamford, CT 06901

**Re: Patriot National Bancorp, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 15, 2025**  
**File No. 333-287286**

Dear Steven Sugarman:

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.

Please contact Eric Envall at 202-551-3234 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance