

Cheviot Financial Corp.  
Form AW  
December 05, 2012

LUSE GORMAN POMERENK & SCHICK  
A PROFESSIONAL CORPORATION  
ATTORNEYS AT LAW  
5335 WISCONSIN AVENUE, N.W., SUITE 780  
WASHINGTON, D.C. 20015

TELEPHONE (202) 274-2000  
FACSIMILE (202) 362-2902  
www.luselaw.com

WRITER'S DIRECT DIAL NUMBER  
(202) 274-2008

WRITER'S E-MAIL  
aschick@luselaw.com

December 5, 2012

VIA EDGAR

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attn.: Todd K. Schiffman

Re: Cheviot Financial Corporation (Registration No. 333-176793)  
Registration Statement Post-Effective Amendment

Dear Mr. Schiffman:

On behalf of Cheviot Financial Corporation, (the "Company"), we are transmitting this letter relating to the above-referenced filing made with the Securities and Exchange Commission ("SEC") on November 28, 2012. This filing was erroneously designated with the submission type "S-1/A" rather than "POS AM."

By this letter we are withdrawing the above-referenced amendment filing and have already re-filed it with the submission type "POS AM" on December 5, 2012, with no further changes.

Should you have any questions with respect to the foregoing, please feel free to call me at 202-274-2008.

Respectfully,

/s/ Alan Schick

Alan Schick