



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

June 9, 2009

Mail Stop 4561

By U.S. Mail and facsimile to (302) 791-5609

Martin F. Egan
Chief Financial Officer
The Bancorp, Inc.
409 Silverside Road
Wilmington, DE 19809

Re: The Bancorp, Inc.
Form 10-K for the periods ended December 31, 2008 and December 31, 2007
Form 10-Q for the quarters ended March 31, 2009, September 30, 2008, June 30, 2008 and March 31, 2008
Form 8-K filed March 18, 2009
File No. 0-51018

Dear Mr. Egan:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Sharon M. Blume
Assistant Chief Accountant