



DIVISION OF
CORPORATION FINANCE

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

July 1, 2020

Damian M Kozlowski
Chief Executive Officer
Bancorp, Inc.
409 Silverside Road
Wilmington, DE 19809

Re: Bancorp, Inc.
Registration Statement on S-3
Filed June 29, 2020
File No. 333-239529

Dear Mr. Kozlowski:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance