



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2025

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

**Re: Bancorp, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted July 23, 2025**  
**CIK No. 0001295401**

Dear Martin Egan:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement at least two business days prior to the requested effective date and time. 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 Madeleine Joy Mateo at 202-551-3465 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Erin E. Martin, Esq.