



DIVISION OF
CORPORATION FINANCE

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

January 5, 2015

Via E-mail

Timothy J. Schneider
President
County Bancorp, Inc.
860 North Rapids Road
Manitowoc, WI 54221

**Re: County Bancorp, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed December 19, 2014
File No. 333-200081**

Dear Mr. Schneider:

We have reviewed your amended registration statement and response letter dated December 19, 2014 and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Executive and Director Compensation, page 85

1. Please revise to include Item 402 disclosure for 2014 in a pre-effective amendment to the registration statement. For more information, please refer to C&DI Regulation S-K Question 117.05.

Underwriting, page 121

2. Revise to clarify that the underwriters are not engaged to sell the Preferred Stock and, if the US Treasury engages any agent to sell the shares, a post-effective amendment will need to be filed, disclosing the underwriters and their compensation, and declared effective, before any sales can be made.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in

Timothy J. Schneider
County Bancorp, Inc.
January 5, 2015
Page 2

possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Erin Purnell at (202) 551-3454 or me at (202) 551-3434 with any questions.

Sincerely,

/s/ Michael R. Clampitt

Michael R. Clampitt
Senior Staff Attorney

cc. Via E-mail
C.J. Wauters
Godfrey & Kahn