



DIVISION OF  
CORPORATION FINANCE

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

March 17, 2011

Jay S. Sidhu  
Customers Bank  
1015 Penn Avenue  
Suite 103  
Wyomissing, PA 19610

**Re: Customers Bancorp, Inc.**  
**Amendment No. 4 to Registration Statement on Form S-1**  
**Filed March 14, 2011**  
**File No. 333-166225**

Dear Mr. Sidhu:

Our preliminary review of your amended registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. We will not perform a detailed examination of the amendment and we will not issue comments because to do so would delay the review of other disclosure documents that do not appear to contain comparable deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request. We suggest that you consider filing a substantive amendment to correct the deficiencies.

Sincerely,

Michael Seaman  
Special Counsel