



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

July 11, 2017

Thomas D. Cestare  
Chief Financial Officer  
Beneficial Bancorp, Inc.  
1818 Market Street  
Philadelphia, PA 19103

**Re: Beneficial Bancorp, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 27, 2017**  
**File No. 001-36806**

Dear Mr. Cestare:

We have completed our review of your filing. 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.

Sincerely,

/s/ David Irving

David Irving  
Senior Staff Accountant  
Office of Financial Services