



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

DIVISION OF
CORPORATION FINANCE

August 20, 2013

Via E-mail

Joseph Fink
President, Chief Executive Officer
and Chief Financial Officer
Berkshire Bancorp, Inc.
160 Broadway
New York, NY 10038

**Re: Berkshire Bancorp, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2012
Filed April 16, 2013
File No. 000-13649**

Dear Mr. Fink:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. 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 Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Gus Rodriguez

Gus Rodriguez
Accounting Branch Chief