



DIVISION OF  
CORPORATION FINANCE

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

October 4, 2018

Mark A. Turner  
Chairman, President and Chief Executive Officer  
WSFS Financial Corporation  
WSFS Bank Center  
500 Delaware Avenue  
Wilmington, DE 19801

**Re: WSFS Financial Corporation**  
**Registration Statement on Form S-4**  
**Filed September 27, 2018**  
**File No. 333-227573**

Dear Mr. Turner:

This is to advise you that we have not reviewed and will not review your registration statement.

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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services