

DIVISION OF CORPORATION FINANCE

April 30, 2021

Roger Levenson 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 April 19, 2021 File No. 333-255329

Dear Mr. Levenson:

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 Susan Block at 202-551-3210 with any questions.

Sincerely,

Division of Corporation Finance Office of Finance