

August 12, 2008

Mail Stop 4561

Mr. Kevin McCarthy  
President, Chief Executive Officer, and Director  
PFF Bancorp, Inc.  
9337 Milliken Avenue  
Rancho Cucamonga, CA 91730

**Re: PFF Bancorp, Inc.**  
**Form 10-K for Fiscal Year Ended March 31, 2007**  
**Form 10-K for Fiscal Year Ended March 31, 2008**  
**File No. 001-16845**

Dear Mr. McCarthy:

We have completed our reviews of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

John P. Nolan  
Senior Assistant Chief Accountant