

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

Mail Stop 4720

December 12, 2017

Maritza Arizmendi Executive Vice President and Chief Financial Officer OFG Bancorp 254 Munoz Rivera Avenue San Juan, Puerto Rico 00918

Re: OFG Bancorp

Form 10-K for the Fiscal Year Ended December 31, 2016

Filed March 10, 2017 File No. 001-12647

Dear Ms. Arizmendi:

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/ Dave Irving

Dave Irving Review Accountant Office of Financial Services