



DIVISION OF  
CORPORATION FINANCE

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

October 23, 2023

Joseph Kauder  
Chief Financial Officer  
Banc of California, Inc.  
3 MacArthur Place  
Santa Ana, California 92707-7704

**Re: Banc of California, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 27, 2023**  
**File No. 001-35522**

Dear Joseph Kauder:

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,

Division of Corporation Finance  
Office of Finance