



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0306

May 1, 2014

Andrew J. Micheletti  
EVP and Chief Financial Officer  
BoFI Holdings, Inc.  
4350 La Jolla Village Drive  
Suite 140  
San Diego, CA 92122

**Re: BoFI Holdings, Inc.**  
**Form 10-K for Fiscal Year Ended**  
**June 30, 2013**  
**Filed September 4, 2013**  
**Forms 10-Q for Fiscal Quarters Ended**  
**September 30, 2013 and December 31, 2013**  
**Filed November 5, 2013 and February 5, 2014**  
**File No. 000-51201**

Dear Mr. Micheletti:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John A. Spitz

John A. Spitz  
Staff Accountant