



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

DIVISION OF
CORPORATION FINANCE

March 1, 2017

Andrew J. Micheletti
Executive Vice President and Chief Financial Officer
BoFI Holding, Inc.
4350 La Jolla Village Drive
Suite 140
San Diego, CA 92122

Re: BoFI Holding, Inc.
Form 10-K for the Fiscal Year Ended June 30, 2016
Filed August 25, 2016
File No. 001-37709

Dear Mr. Micheletti:

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/ John A. Spitz

John A. Spitz
Reviewing Accountant
Office of Financial Services