



DIVISION OF
CORPORATION FINANCE

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

February 28, 2018

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, 2017
Filed August 24, 2017
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
Staff Accountant
Office of Financial Services