



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

DIVISION OF  
CORPORATION FINANCE

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