



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

November 4, 2016

Mr. Scott Sanborn  
Chief Executive Officer  
LendingClub Corporation  
71 Stevenson Street, Suite 300  
San Francisco, CA 94105

**Re: LendingClub Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**File No. 001-36771**

Dear Mr. Sanborn:

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/ Dietrich A. King

Dietrich A. King  
Assistant Director  
Office of Financial Services