



DIVISION OF  
CORPORATION FINANCE

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

March 15, 2023

Tony J. VunCannon  
Executive Vice President and Chief Financial Officer  
HomeTrust Bancshares, Inc.  
10 Woodfin Street  
Asheville, North Carolina 28801

**Re: HomeTrust Bancshares, Inc.  
Registration Statement on Form S-3  
Filed March 6, 2023  
File No. 333-270288**

Dear Tony J. VunCannon:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact John Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Finance