



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

May 5, 2017

Scott T. Parker  
Executive Vice President and  
Chief Financial Officer  
OneMain Holdings, Inc.  
601 N.W. Second Street  
Evansville, Indiana 47708

**Re: OneMain Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2016**  
**Filed February 21, 2017**  
**File No. 001-36129**

Dear Mr. Parker:

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/ Michael Volley

Michael Volley  
Staff Accountant  
Office of Financial Services