



DIVISION OF  
CORPORATION FINANCE

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

March 8, 2024

John Rettig  
Chief Financial Officer  
Bill Holdings, Inc.  
6220 America Center Drive, Suite 100  
San Jose, CA 95002

**Re: Bill Holdings, Inc.**  
**Form 10-K for the fiscal year ended June 30, 2023**  
**File No. 001-39149**

Dear John Rettig:

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,

Division of Corporation Finance  
Office of Technology

cc: Raj Aji