



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

April 7, 2016

**Via Fax (702) 472-8556**

Mr. Henry D. Fahman  
President  
PHI Group, Inc.  
5348 Vegas Drive, # 237  
Las Vegas, NV 89108

**Re: PHI Group, Inc.  
Form 10-K for the Year Ended June 30, 2015  
Filed October 1, 2015  
Form 10-Q for the Period Ended December 31, 2015  
Filed February 16, 2016  
File No. 002-78335-NY**

Dear Mr. Fahman:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate  
& Commodities