



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4720

September 21, 2018

Mr. Thomas W. Casey  
Chief Financial Officer  
LendingClub Corporation  
71 Stevenson Street, Suite 1000  
San Francisco, CA 94105

**Re: LendingClub Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 22, 2018  
File No. 001-36771**

Dear Mr. Casey:

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