



DIVISION OF
CORPORATION FINANCE

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

May 7, 2024

Meredith S. Weil
Chief Financial Officer
TFS Financial Corporation
7007 Broadway Avenue
Cleveland, OH 44105

Re: TFS Financial Corporation
Form 10-K for Fiscal Year Ended September 30, 2023
File No. 001-33390

Dear Meredith S. Weil:

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 Finance