



DIVISION OF
CORPORATION FINANCE

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

June 18, 2009

Donald J. Hinson
Senior Vice President and
Chief Financial Officer
Heritage Financial Corporation
201 Fifth Avenue SW
Olympia, Washington 98501

Re: Heritage Financial Corporation
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 27, 2009
Form 8-K filed April 30, 2009
File No. 000-29480

Dear Mr. Hinson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Mark Webb
Legal Branch Chief