

Mail Stop 4561

December 22, 2008

Mr. John Wagner
President and Chief Executive Officer
Washington Banking Company
450 S.W. Bayshore Drive
Oak Harbor, WA 98277

**Re: Washington Banking Company
Preliminary Proxy Statement on Schedule 14A
Filed December 15, 2008
File No. 000-24503**

Dear Mr. Wagner:

We have completed our legal review of your Preliminary Proxy Statement on Schedule 14A and related filings and have no further comments at this time.

Sincerely,

Eric Envall
Staff Attorney