



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

DIVISION OF  
CORPORATION FINANCE

January 10, 2011

Richard Shields  
Chief Financial Officer  
Washington Banking Company  
450 SW Bayshore Drive  
Oak Harbor, Washington 98277

**Re: Washington Banking Company**  
**Form 10-K for the Fiscal Year Ended December 31, 2009**  
**Filed March 12, 2010**  
**Form 10-Q for the Quarters Ended March 31, 2010**  
**Filed May 7, 2010**  
**Form 10-Q for the Fiscal Quarter Ended June 30, 2010**  
**Filed August 6, 2010**  
**Form 10-Q for the Fiscal Quarter Ended September 30, 2010**  
**Filed November 9, 2010**  
**File No. 000-24503**

Dear Mr. Shields:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Amit Pande  
Accounting Branch Chief