



DIVISION OF
CORPORATION FINANCE

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

October 20, 2014

Michael A. Reynolds
Executive Vice President and Chief Financial Officer
Pacific Continental Corp.
111 West 7th Avenue
Eugene, OR 97401

Re: Pacific Continental Corp
Form 10-K for the Fiscal Year Ended
December 31, 2013
Filed March 14, 2014
Form 10-Q for Quarterly Periods Ended
March 31, 2014 and June 30, 2014
Filed May 9, 2014 and August 8, 2014
File No. 000-30106

Dear Mr. Reynolds:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ John P. Nolan

John P. Nolan
Senior Assistant Chief Accountant