



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2024

Dale Gibbons  
Chief Financial Officer  
Western Alliance Bancorporation  
One E. Washington Street, Suite 1400  
Phoenix, AZ 85004

**Re: Western Alliance Bancorporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-32550**

Dear Dale Gibbons:

We have completed our review of your filings. 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