

July 3, 2008

Mail Stop 4561

Mr. Ron J. Copher
Chief Financial Officer
Glacier Bancorp, Inc.
49 Commons Loop
Kalispell, MT 59901

**Re: Glacier Bancorp
Form 10-K for Fiscal Year Ended
December 31, 2007
Filed February 29, 2008
Form 10-Q for the Fiscal Quarter Ended
March 31, 2008
File No. 0-18911**

Dear Mr. Copher:

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

Sincerely,

John P. Nolan
Accounting Branch Chief