



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

DIVISION OF
CORPORATION FINANCE

February 24, 2011

Ron J. Copher
Senior Vice President and CFO
Glacier Bancorp, Inc.
49 Commons Loop
Kalispell, MT 59901

**Re: Glacier Bancorp, Inc.
 Form 10-K for the Fiscal Year Ended December 31, 2009
 Filed March 1, 2010
 Forms 10-Q for the Quarterly Periods Ended March 31, 2010,
 June 30, 2010, and September 30, 2010
 File No. 000-18911**

Dear Mr. Copher:

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

Sincerely,

Amit Pande
Accounting Branch Chief