



DIVISION OF
CORPORATION FINANCE

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

August 9, 2021

Clint E. Stein
Chief Executive Officer
Columbia Banking System, Inc.
1301 A Street
Tacoma, WA 98402-4200

Re: Columbia Banking System, Inc.
Registration Statement on Form S-4
Filed August 6, 2021
File No. 333-258551

Dear Mr. Stein:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sonia Bednarowski at 202-551-3666 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance