



DIVISION OF
CORPORATION FINANCE

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

November 29, 2021

Kumi Yamamoto Baruffi
Executive Vice President, General Counsel and Corporate Secretary
Columbia Banking System, Inc.
1301 "A" Street
Tacoma, Washington 98402-4200

Re: Columbia Banking System, Inc.
Registration Statement on Form S-4
Filed November 22, 2021
File No. 333-261281

Dear Ms. Baruffi:

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 Jessica Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Partick S. Brown