

June 3, 2010

Brent J. Berdall  
Chief Financial Officer  
Washington Federal, Inc.  
425 Pike Street  
Seattle, Washington 98101

**Re. Washington Federal, Inc.**  
**Form 10-K for September 30, 2009**  
**File Number 0-25454**

Dear Mr. Berdall:

We have completed our review of the above referenced filing and related materials and have no further comment.

Sincerely,

Christian Windsor  
Special Counsel