

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

August 30, 2018

Dennis Shaffer President and Chief Executive Officer Civista Bancshares, Inc. 100 East Water Street Sandusky, OH 44870

Re: Civista Bancshares, Inc.
Registration Statement on Form S-3
Filed August 24, 2018
File No. 333-227006

Dear Mr. Shaffer:

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 David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance Office of Financial Services