



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2022

Dennis G. 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-4**  
**Filed April 4, 2022**  
**File No. 333-264111**

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 Finance