



DIVISION OF  
CORPORATION FINANCE

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

August 29, 2018

Albert H. Marshall  
Senior Vice President and Secretary  
Banner Corporation  
10 South First Avenue  
Walla Walla, WA 99362

**Re: Banner Corporation**  
**Registration Statement on Form S-4**  
**Filed August 24, 2018**  
**File No. 333-226991**

Dear Mr. Marshall:

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 Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Financial Services