



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2024

James Fitzgerald  
Chief Financial Officer  
Eastern Bankshares, Inc.  
265 Franklin Street  
Boston, MA 02110

**Re: Eastern Bankshares, Inc.**  
**Form 10-K for the year ended December 31, 2022**  
**File No. 001-39610**

Dear James Fitzgerald:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Finance

cc: Michael K. Krebs