



DIVISION OF  
CORPORATION FINANCE

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

May 24, 2024

Ron J. Copher  
Executive Vice President and CFO  
Glacier Bancorp, Inc.  
49 Commons Loop  
Kalispell, MT 59901

**Re: Glacier Bancorp, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-41170**

Dear Ron J. Copher:

We have completed our review of your filing. 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