



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

Mail Stop 4720

October 6, 2009

Mr. Gary R. Schminkey  
Executive Vice President and Chief Financial Officer  
Columbia Banking System, Inc.  
1301 "A" Street  
Tacoma, Washington 98402

**Re: Columbia Banking System, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Form 10-Q for the Periods Ended June 30, 2009 and March 31, 2009  
Form 8-K Filed June 15, 2009  
File No. 000-20288**

Dear Mr. Schminkey:

We have completed our review of your Forms 10-K and related filings and have no further comments at this time.

Sincerely,

Hugh West  
Branch Chief