

September 25, 2023

Randall Chesler
President and Chief Executive Officer
Glacier Bancorp, Inc.
49 Commons Loop
Kalispell, Montana 59901

Inc.

Statement on Form S-4
2023

Re: Glacier Bancorp,
Registration
Filed September 14,
File No. 333-274515

Dear Randall Chesler:

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 John
Stickel at 202-551-3324 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance