SECURITIES AND EXCHANGE COMMISSION

	D EXCHANGE COMMISSION Vashington, D.C. 20549
	FORM 8-K
•	CURRENT REPORT
	ant to Section 13 or 15(d) of urities Exchange Act of 1934
Date of Rep	port (Date of earliest event reported): July 30, 2004
_	
	BANKING SYSTEM, INC.
(Exact nam	e of registrant as specified in its charter)
	Washington
(State o	r other jurisdiction of incorporation)

0-20288 (Commission File Number) 91-1422237 IRS Employer Identification No.

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1301 A Street

Tacoma, WA 98402

(Address of principal executive offices) (zip code)

Registrant s telephone number, including area code: (253) 305-1900

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Item 12. RESULTS OF OPERATIONS AND FINANCIAL RESULTS

On July 29, 2004, we issued a press release announcing our second quarter 2004 financial results. A copy of the press release is attached as Exhibit 99.1 and is incorporated herein by reference in its entirety.

Exhibits

99.1 Press Release dated July 29, 2004 announcing Second Quarter 2004 Financial Results.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: July 30, 2004 COLUMBIA BANKING SYSTEM, INC.

By: /s/ Melanie J. Dressel

Melanie J. Dressel Chief Executive Officer

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