

COLUMBIA BANKING SYSTEM INC  
Form 10-Q/A  
November 15, 2011

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

FORM 10-Q/A  
(Amendment No. 1)

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the quarterly period ended September 30, 2011.

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_  
Commission File Number 0-20288

COLUMBIA BANKING SYSTEM, INC.  
(Exact name of issuer as specified in its charter)

Washington 91-1422237  
(State or other jurisdiction of (I.R.S. Employer  
incorporation or organization) Identification Number)

1301 "A" Street 98402-2156  
Tacoma, Washington (Zip Code)  
(Address of principal executive offices)  
(253) 305-1900  
(Issuer's telephone number, including area code)  
(Former name, former address and former fiscal year, if changed since last report)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The number of shares of common stock outstanding at October 31, 2011 was 39,502,313.



Explanatory Note

Columbia Bankings System, Inc. (the "Company") is filing this Amendment No. 1 (this "Form 10-Q/A") to its Quarterly Report on Form 10-Q for the quarter ended September 30, 2011, filed with the Securities and Exchange Commission on November 8, 2011 (the "Form 10-Q"), for the sole purpose of correcting certain technical and formatting errors within its Interactive Data File included in the Form 10-Q filing as Exhibit 101.

No other changes have been made to the Form 10-Q. This Form 10-Q/A continues to speak as of the original filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to the original filing date, and does not modify or update any related disclosures made in the Form 10-Q.

Item 6. EXHIBITS

- 2.1 Purchase and Assumption Agreement - Modified Whole Bank - All Deposits, Among Federal Deposit Insurance Corporation, Receiver of Bank of Whitman, Colfax, Washington, Federal Deposit Insurance Corporation and Columbia State Bank, Tacoma, Washington dated as of August 5, 2011 (1)
- 31.1 Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 31.2 Certification of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 32 Certification Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002
- 101\* The following financial information from Columbia Banking System, Inc's. Quarterly Report on Form 10-Q for the quarter ended September 30, 2011 is formatted in XBRL: (i) the Unaudited Consolidated Condensed Statements of Income, (ii) the Unaudited Consolidated Condensed Balance Sheets, (iii) the Unaudited Consolidated Condensed Statements of Changes in Shareholders' Equity, (iv) the Unaudited Consolidated Condensed Statements of Cash Flows, and (v) the Notes to Unaudited Consolidated Condensed Financial Statements.

\* Furnished herewith

(1) Incorporated by reference to Exhibit 2.1 of the Company's Current Report on Form 8-K filed with the SEC on August 11, 2011

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Company has duly caused this Amendment No. 1 to this report to be signed on its behalf by the undersigned, thereunto duly authorized.

**COLUMBIA BANKING SYSTEM, INC.**

Date: November 15, 2011

By /s/ MELANIE J. DRESSEL  
Melanie J. Dressel  
President and Chief Executive Officer  
(Principal Executive Officer)

Date: November 15, 2011

By /s/ GARY R. SCHMINKEY  
Gary R. Schminkey  
Executive Vice President and  
Chief Financial Officer  
(Principal Financial and Accounting Officer)

INDEX TO EXHIBITS

- 2.1 Purchase and Assumption Agreement - Modified Whole Bank - All Deposits, Among Federal Deposit Insurance Corporation, Receiver of Bank of Whitman, Colfax, Washington, Federal Deposit Insurance Corporation and Columbia State Bank, Tacoma, Washington dated as of August 5, 2011 (1)
- 31.1 Certification of Chief Executive Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 31.2 Certification of Chief Financial Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002
- 32 Certification Pursuant to 18 U.S.C. Section 1350, As Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002

101\* The following financial information from Columbia Banking System, Inc's. Quarterly Report on Form 10-Q for the quarter ended September 30, 2011 is formatted in XBRL: (i) the Unaudited Consolidated Condensed Statements of Income, (ii) the Unaudited Consolidated Condensed Balance Sheets, (iii) the Unaudited Consolidated Condensed Statements of Changes in Shareholders' Equity, (iv) the Unaudited Consolidated Condensed Statements of Cash Flows, and (v) the Notes to Unaudited Consolidated Condensed Financial Statements.

\* Furnished herewith

(1) Incorporated by reference to Exhibit 2.1 of the Company's Current Report on Form 8-K filed with the SEC on August 11, 2011