



DIVISION OF
CORPORATION FINANCE

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

February 6, 2026

David A. Brager
Chief Executive Officer
CVB Financial Corp.
701 N. Haven Avenue, Suite 350
Ontario, CA 91764

Re: CVB Financial Corp.
Registration Statement on Form S-4
Filed January 30, 2026
File No. 333-293102

Dear David A. Brager:

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 Robert Arzonetti at 202-551-8819 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Craig Miller