



DIVISION OF
CORPORATION FINANCE

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

December 26, 2019

Ronald J. Seiffert
Chief Executive Officer
Northwest Bancshares, Inc.
100 Liberty Street
Warren, PA16365

Re: Northwest Bancshares, Inc.
Registration Statement on Form S-4
Filed December 20, 2019
File No. 333-235669

Dear Mr. Seiffert:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance

cc: Marc Levy, Esq.