

September 23, 2021

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

2021

Filed September 14,

File No. 333-259517

Dear Mr. 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 David Lin, Staff Attorney, at (202) 551-3552 with any questions.

Sincerely,

Division of Corporation Finance

Office of Finance