



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-4631

February 17, 2011

**via U.S. mail and facsimile**

Richard A. Roman, Chief Executive Officer  
Northwest Pipe Company  
5721 SE Columbia Way, Suite 200  
Vancouver, WA 98661

**RE: Northwest Pipe Company  
Form 10-K for the Fiscal Year Ended December 31, 2009  
Filed November 4, 2010  
File No. 000-27140**

Dear Mr. Roman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Terence O'Brien  
Accounting Branch Chief