



DIVISION OF  
CORPORATION FINANCE

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

November 28, 2023

Scott Montross  
President and Chief Executive Officer  
NORTHWEST PIPE CO  
201 NE Park Plaza Drive, Suite 100  
Vancouver, Washington 98684

**Re: NORTHWEST PIPE CO**  
**Registration Statement on Form S-3**  
**Filed November 21, 2023**  
**File No. 333-275691**

Dear Scott Montross:

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 Erin Donahue at 202-551-6063 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing