



DIVISION OF  
CORPORATION FINANCE  
Mail Stop 4561

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

April 16, 2009

*By U.S. Mail and Facsimile to: (814) 728-7700*

William W. Harvey, Jr.  
Executive Vice President, Finance, Chief Financial Officer  
Northwest Bancorp, Inc.  
100 Liberty Street  
Warren, Pennsylvania 16365

**Re: Northwest Bancorp, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2008  
Filed March 4, 2009  
File No. 000-23817**

Dear Mr. Harvey:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Mark Webb  
Legal Branch Chief