

Mail Stop 4561

October 7, 2008

Christina J. Gehrke  
Senior Vice President, Chief Accounting and Administrative Officer  
Federal Home Loan Bank of Seattle  
1501 Fourth Avenue, Suite 1800  
Seattle, WA 98101

**RE: Federal Home Loan Bank of Seattle  
Form 10-K for Fiscal Year Ended December 31, 2007  
Filed March 28, 2008  
Form 10-Q for the Quarterly Period ended June 30, 2008  
Filed August 13, 2008  
File No. 000-51406**

Dear Ms. Gehrke,

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

Sincerely,

Kevin W. Vaughn  
Accounting Branch Chief