

Mail Stop 3561

October 27, 2008

Mark S. Dodson, Chief Executive Officer
Northwest Natural Gas Company
220 N.W. Second Avenue
Portland, Oregon 97209

**Re: Northwest Natural Gas Company
Annual Report on Form 10-K for the Year Ended December 31, 2007
Filed February 29, 2008
File No. 1-15973**

Dear Mr. Dodson:

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

Sincerely,

H. Christopher Owings
Assistant Director