

Mail Stop 4561

January 3, 2008

Christopher C. Jurey  
Chief Financial Officer  
Northwest Bancorporation, Inc.  
421 W. Riverside  
Spokane, WA 99201

**Re: Northwest Bancorporation, Inc.  
Form 10-KSB for Fiscal Year Ended  
December 31, 2006  
Response filed December 21, 2007  
File No. 0-24151**

Dear Mr. Jurey:

We have reviewed your response letter dated December 21, 2007 and have the following comments.

[Form 10-KSB for the Fiscal Year ended December 31, 2006](#)

General

1. We note your response to comment 1 of our letter dated December 4, 2007. Please include the information included in Appendix A of your response letter dated December 21, 2007 in your amended Form 10-KSB along with the parent company financial statements and signed audit opinion.

Financial Statements, page 28

Segments

2. We have read your response to comment 5 of our letter dated December 4, 2007. You have not specifically addressed whether your mortgage banking activities qualify for segment reporting based on the conditions of paragraph 18 of SFAS 131. Please provide us with your quantitative analysis of the conditions specified therein.

As appropriate, please respond to these comments within 10 business days or tell us when you will provide us with a response. Please furnish a cover letter with your

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response that provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your responses to our comments.

You may contact Babette Cooper at (202) 551-3396 or me at (202) 551-3492 if you have any questions.

Sincerely,

John P. Nolan  
Accounting Branch Chief