

Mail Stop 4561

January 22, 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  
Filed March 21, 2007  
File No. 0-24151**

Dear Mr. Jurey:

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

Sincerely,

John P. Nolan  
Accounting Branch Chief