



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2012

Via Facsimile

Ms. Robin Gantt  
Chief Financial Officer  
Northwest Pipe Company  
5721 SE Columbia Way, Suite 200  
Vancouver, WA 98661

**RE: Northwest Pipe Company  
Form 8-K  
Filed December 22, 2011  
File No. 0-27140**

Dear Ms. Gantt:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief