

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