

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

August 19, 2010

MardiLyn Saathoff Chief Governance Officer, Deputy General Counsel & Corporate Secretary Northwest Natural Gas Company 220 N.W. Second Avenue Portland, Oregon 97209

Re: Northwest Natural Gas Company

Form 10-K for Fiscal Year Ended December 31, 2009

Filed February 26, 2010

Definitive Proxy Statement on Schedule 14A

Filed April 19, 2010 File No. 001-15973

Dear Ms. Saathoff:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director