



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

DIVISION OF
CORPORATION FINANCE

September 25, 2019

Frank Burkhartsmeier
Chief Financial Officer
Northwest Natural Holding Co
220 N.W. Second Avenue
Portland, Oregon 97209

Re: Northwest Natural Holding Co
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed March 1, 2019
File No. 001-38681

Dear Mr. Burkhartsmeier:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Consumer Products