



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

August 24, 2018

Maria M. Pope  
President and Chief Executive Officer  
Portland General Electric Company  
121 S.W. Salmon Street  
Portland, OR 97204

**Re: Portland General Electric Company  
Form 10-K for the Fiscal Year Ended December 31, 2017  
Filed February 16, 2018  
File No. 1-5532-99**

Dear Ms. Pope:

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,

/s/ William H. Thompson

William H. Thompson  
Accounting Branch Chief  
Office of Consumer Products

cc: Jardon Jaramillo, Controller