

Mail Stop 4561

January 22, 2008

Christopher C. Jurey
Chief Financial Officer
Northwest Bancorporation, Inc.
421 W. Riverside
Spokane, WA 99201

**Re: Northwest Bancorporation, Inc.
Form 10-KSB for Fiscal Year Ended
December 31, 2006
Filed March 21, 2007
File No. 0-24151**

Dear Mr. Jurey:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

John P. Nolan
Accounting Branch Chief