



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

August 29, 2008

Room 7010

Randall R. Reed  
Chief Financial Officer and Secretary  
Microfield Group, Inc.  
111 SW Columbia Avenue Suite 480  
Portland, Oregon 97201

**Re: Microfield Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 29, 2007**  
**Form 10-Q for Fiscal Quarter Ended March 29, 2008**  
**File No. 000-26226**

Dear Mr. Reed:

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

Sincerely,

Terence O'Brien  
Branch Chief