



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

February 17, 2011

via U.S. mail and facsimile

Richard A. Roman, Chief Executive Officer
Northwest Pipe Company
5721 SE Columbia Way, Suite 200
Vancouver, WA 98661

**RE: Northwest Pipe Company
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed November 4, 2010
File No. 000-27140**

Dear Mr. Roman:

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

Sincerely,

Terence O'Brien
Accounting Branch Chief