



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

December 8, 2017

Via E-mail

Ms. Robin Gantt  
Chief Financial Officer  
Northwest Pipe Company  
5721 SE Columbia Way, Suite 200  
Vancouver, Washington 98661

**Re: Northwest Pipe Company  
Form 10-K for the Year Ended December 31, 2016  
Filed March 9, 2017  
File No. 0-27140**

Dear Ms. Gantt:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and Construction