

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

DIVISION OF CORPORATION FINANCE

October 7, 2013

<u>Via E-mail</u> James J. Piro President and Chief Executive Officer Portland General Electric Company 121 SW Salmon Street Portland, Oregon 97204

> Re: Portland General Electric Company Form 10-K for Fiscal Year Ended December 31, 2012 Filed February 22, 2013 File No. 1-05532-99

Dear Mr. Piro:

We have completed our review of your filing. 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 filing 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 filing to be certain that the filing include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Allegretto

James Allegretto Senior Assistant Chief Accountant