



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

August 24, 2018

Maria M. Pope
President and Chief Executive Officer
Portland General Electric Company
121 S.W. Salmon Street
Portland, OR 97204

**Re: Portland General Electric Company
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed February 16, 2018
File No. 1-5532-99**

Dear Ms. Pope:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products

cc: Jardon Jaramillo, Controller