

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

July 28, 2011

Via E-mail
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 the Fiscal Year Ended December 31, 2010

Filed February 25, 2011

File No. 1-5532-99

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 includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ William H. Thompson

William H. Thompson Accounting Branch Chief