

September 8, 2021

James A. Ajello
Chief Financial Officer
Portland General Electric Company
121 SW Salmon Street
Portland, Oregon 97204

Electric Company

Fiscal Year Ended December 31, 2020

001-05532-99

Re: Portland General

Form 10-K for

File No.

Dear Mr. Ajello:

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,

Division of Corporation Finance

Office of Energy & Transportation