February 26, 2018

## VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
PO Box 1088
Salem, OR 97308-2148
Re: Docket No. UM 1804: NW Natural's non-consolidation opinion
Dear PUC Filing Center:
In compliance with Final Order 17-526 issued in the above docket on December 28, 2017, NW Natural files this confidential non-consolidation opinion.

Please do not hesitate to contact me if you have any questions about this filing.


Attachment

# THIS DOCUMENT IS CONFIDENTIAL 

 IN ITS ENTIRETY PER PROTECTIVE ORDER 17-052 AND IS PROVIDED SEPARATELY
## CERTIFICATE OF SERVICE

I hereby certify that I served a true and correct copy of the foregoing document in UM 1804 on the following named person(s) on the date indicated below by email addressed to said person(s) at his or her last-known address(es) indicated below.

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Dated: February 26, 2018

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