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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.

Lisa Rackner

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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