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October 15, 2008

VIA ELECTRONIC FILING

PUC Filing Center
Public Utility Commission of Oregon
550 Capitol Street N.E., Suite 215
Salem, OR 97301-2551

**Re: Docket No. UG 170
2008 Tax Report Template**

The template for NW Natural's 2008 Tax Report in the above-referenced docket has been filed directly with OPUC Staff due to its Highly Confidential contents.

Please contact me if you have any questions.

Sincerely,

/s/ Linda Deckard

Linda Deckard
Tax Manager

cc: Carla Owings, OPUC