



## e-FILING REPORT COVER SHEET

COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)  
RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number:

Report is required by: OAR  
Statute  
Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other  
(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number:

List Key Words for this report. We use these to improve search results.

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us)

Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.

April 30, 2024

***VIA ELECTRONIC FILING***

Public Utility Commission of Oregon  
Attn: Filing Center  
201 High Street SE, Suite 100  
Post Office Box 1088  
Salem, Oregon 97308-1088

**Re: RG 8 – 2023 Affiliated Interest Report and Cost Allocation Manual**

In accordance with OAR 860-027-0100 and OAR 860-027-0048(6), enclosed please find the 2023 Affiliated Interest Report and Cost Allocation Manual for Northwest Natural Gas Company, dba NW Natural (“NW Natural” or “Company”).

**Confidential information designated in the enclosed exhibits includes commercially sensitive information considered to be a trade secret and is provided as confidential under OAR 860-001-0070.**

This 2023 Affiliated Interest Report includes the following enclosed exhibits:

- Confidential Exhibit A provides affiliated interest financial statements.
- Exhibit B provides the Company’s Cost Allocation Manual.
- Exhibit C provides NW Natural’s Master Service Agreement in compliance with Stipulating Condition No. 26e of Order No. 17-526.
- Exhibit D provides officer contact information in compliance with Stipulating Condition No. 32 of Order No. 17-526.
- Exhibit E provides an itemization of NW Holdings M&A and divestiture activity in compliance with Stipulating Condition No. 33 of Order No. 17-526.
- Confidential Exhibit F provides a complete parental-view corporate organization chart in compliance with Order No. 87-1155 and Stipulating Condition No. 32 of Order No. 17-526.

Please note that minor housekeeping changes have been made to the Cost Allocation Manual (Exhibit B) to update the administrative overhead rate to reflect current costs. There were no changes to any cost allocation methods.

If you have any questions or need further information, please let me know.

Sincerely,

NW NATURAL

*/s/ Natasha Siores*

Natasha Siores  
Senior Manager, Regulatory Affairs

Enclosures

cc: Shawn Filippi  
Brody Wilson  
Karen Hayson

**NORTHWEST NATURAL GAS COMPANY  
AFFILIATED INTEREST REPORT  
FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2023**

This report is filed with the Public Utility Commission of Oregon (“OPUC”) in compliance with Oregon Administrative Rule (“OAR”) 860-027-0100.

I. ***An organization chart showing the parent company, all subsidiaries, and the percentage ownership for each.***

See Confidential Exhibit F for the organization chart of Northwest Natural Gas Company’s (“NW Natural” or “NWN”) parent company, Northwest Natural Holding Company (“NW Holdings”), included with this Affiliated Interest Report.

(A) ***2023 changes in the list of directors and/or officers common to the regulated utility and to the affiliated interest.***

**NORTHWEST NATURAL HOLDING COMPANY<sup>1</sup>**

BOARD OF DIRECTORS

Malia H. Wasson, Chair	Sandra McDonough
David H. Anderson	Nathan I. Partain
Timothy P. Boyle	Jane L. Peverett
Monica Enand	Kenneth Thrasher
Karen Lee	Charles A. Wilhoite
Honorable Dave McCurdy	

CHANGES IN MEMBERS OF THE BOARD

- No changes.

OFFICERS OF THE CORPORATION

David H. Anderson	Chief Executive Officer
Justin B. Palfreyman	President
Frank H. Burkhartsmeyer <sup>2</sup>	Senior Executive Vice President, Strategy and Business Development and Chief Financial Officer
MardiLyn Saathoff	Senior Vice President, Regulation and General Counsel
Shawn M. Filippi	Vice President, Chief Compliance Officer and Corporate Secretary
Brody J. Wilson	Chief Financial Officer, Vice President, Treasurer, and Chief Accounting Officer

CHANGES IN OFFICERS

- Mr. Anderson was reappointed Chief Executive Officer and relinquished his title as President effective May 25, 2023. Mr. Anderson had been previously serving as President and Chief Executive Officer.

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<sup>1</sup> Directors and Officers as of December 31, 2023. Changes that occurred during 2023 or after December 31, 2023 have been noted.

<sup>2</sup> Mr. Burkhartsmeyer resigned from his officer positions effective July 28, 2023.

- Mr. Burkhartsmeier was appointed Executive Vice President, Strategy and Business Development and Chief Financial Officer effective May 25, 2023. Mr. Burkhartsmeier had been previously serving as Senior Vice President and Chief Financial Officer. Mr. Burkhartsmeier resigned from his officer positions as of July 28, 2023.
- Mr. Palfreyman was appointed President effective May 25, 2023. Mr. Palfreyman had been previously serving as Senior Vice President, Strategy and Business Development of Northwest Natural Gas Company.
- Mr. Wilson was appointed interim Chief Financial Officer, Vice President, Treasurer and Chief Accounting Officer effective July 28, 2023. Mr. Wilson had been previously serving as Vice President, Treasurer, Chief Accounting Officer, and Controller.

## **NORTHWEST NATURAL GAS COMPANY**

Wholly-owned subsidiary of Northwest Natural Holding Company (effective October 1, 2018)

Type of Operations: Natural Gas Local Distribution Company

Year Created: 1910 (Oregon)

### BOARD OF DIRECTORS

Malia H. Wasson, Chair	Sandra McDonough
David H. Anderson	Nathan I. Partain
Timothy P. Boyle	Jane L. Peverett
Monica Enand	Kenneth Thrasher
Karen Lee	Charles A. Wilhoite
Honorable Dave McCurdy	Steven E. Wynne

### CHANGES IN MEMBERS OF THE BOARD

- No changes.

### OFFICERS OF THE CORPORATION

David H. Anderson	Chief Executive Officer
Frank H. Burkhartsmeier <sup>3</sup>	Senior Executive Vice President, Strategy and Business Development and Chief Financial Officer
James R. Downing <sup>4</sup>	Vice President and Chief Information Officer
Shawn M. Filippi	Vice President, Chief Compliance Officer and Corporate Secretary
Joseph S. Karney	Vice President, Engineering and Utility Operations
Zachary D. Kravitz	Vice President, Rates and Regulatory
Justin B. Palfreyman	President
Melinda B. Rogers	Vice President, Chief Human Resources and Diversity Officer
Kimberly Heiting Rush	Senior Vice President and Chief Operating Officer
MardiLyn Saathoff	Senior Vice President, Regulation and General Counsel
David A. Weber	Vice President, Gas Supply and Utility Support Services

<sup>3</sup> Mr. Burkhartsmeier resigned from his officer positions effective July 28, 2023.

<sup>4</sup> Mr. Downing resigned from his officer positions effective March 19, 2024.

Kathryn M. Williams Vice President, Chief Public Affairs and Sustainability Officer  
Brody J. Wilson Chief Financial Officer, Vice President, Treasurer, and Chief Accounting Officer

#### CHANGES IN OFFICERS

- Mr. Anderson was reappointed Chief Executive Officer and relinquished his title as President effective May 25, 2023. Mr. Anderson had been previously serving as President and Chief Executive Officer.
- Mr. Burkhartsmeier was appointed Executive Vice President, Strategy and Business Development and Chief Financial Officer effective May 25, 2023. Mr. Burkhartsmeier had been previously serving as Senior Vice President and Chief Financial Officer. Mr. Burkhartsmeier resigned from his officer positions as of July 28, 2023.
- Mr. Palfreyman was appointed President effective May 25, 2023. Mr. Palfreyman had been previously serving as Senior Vice President, Strategy and Business Development.
- Ms. Rush was appointed Senior Vice President and Chief Operating Officer effective May 25, 2023. Ms. Rush had been previously serving as Senior Vice President, Operations and Chief Marketing Officer.
- Ms. Williams was appointed Vice President, Chief Public Affairs and Sustainability Officer effective May 25, 2023. Ms. Williams had been previously serving as Vice President, Public Affairs and Sustainability.
- Mr. Wilson was appointed interim Chief Financial Officer, Vice President, Treasurer, and Chief Accounting Officer effective July 28, 2023. Mr. Wilson had been previously serving as Vice President, Treasurer, Chief Accounting Officer, and Controller.

#### **NORTHWEST ENERGY CORPORATION**

Wholly-owned subsidiary of Northwest Natural Gas Company  
Type of Operations: Non-Operating Holding Company  
Year Created: 2001 (Oregon)

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeier resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

#### OFFICERS OF THE CORPORATION

David H. Anderson\* President and Chief Executive Officer  
Brody J. Wilson\* Treasurer and Controller

Shawn M. Filippi\* Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **NWN GAS RESERVES LLC**

Wholly-owned subsidiary of Northwest Energy Corporation  
Type of Operations: Natural Gas Reserves Development  
Year Created: 2012 (Oregon)

#### MANAGEMENT

NWN Gas Reserves LLC is manager-managed  
Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
David A. Weber\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

#### OFFICERS OF THE LIMITED LIABILITY COMPANY

David H. Anderson*	President and Chief Executive Officer
Justin B. Palfreyman*	Vice President
David A. Weber*	Vice President
Brody J. Wilson*	Treasurer and Controller
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **NW NATURAL RNG HOLDING COMPANY, LLC**

Wholly-owned subsidiary of Northwest Natural Gas Company  
Type of Operations: Holding company established to invest in the development and procurement of regulated renewable natural gas for NW Natural  
Year Created: 2020 (Oregon)

## MANAGEMENT

NW Natural RNG Holding Company, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Justin B. Palfreyman\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **LEXINGTON RENEWABLE ENERGY LLC**

100% Class A Membership Units owned by NW Natural RNG Holding Company, LLC  
100% Class B Membership Units owned by Biocarb Cross River Biogas Lexington LLC  
Type of Operations: Renewable natural gas development project in Nebraska  
Year Created: 2020 (Delaware); Membership interests acquired by NW Natural RNG Holding Company, LLC effective December 28, 2020

## MANAGEMENT

Lexington Renewable Energy LLC is manager-managed  
Manager: NW Natural RNG Holding Company, LLC appointed as of January 3, 2024

### CHANGES IN MANAGEMENT

- NW Natural RNG Holding Company, LLC assumed the role of Manager effective January 3, 2024. Previously, Biocarb Lexington Management, LLC served as Manager of Lexington Renewable Energy LLC.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

- Lexington Renewable Energy LLC has no officers.



## **DAKOTA CITY RENEWABLE ENERGY LLC**

100% Class A Membership Units owned by NW Natural RNG Holding Company, LLC  
100% Class B Membership Units owned by Biocarb Cross River Biogas Dakota City LLC

Type of Operations: Renewable natural gas development project in Nebraska  
Year Created: 2021 (Delaware); Membership interests acquired by NW Natural RNG Holding Company, LLC effective December 3, 2021

### MANAGEMENT

Dakota City Renewable Energy LLC is manager-managed  
Manager: NW Natural RNG Holding Company, LLC appointed as of January 3, 2024

### CHANGES IN MANAGEMENT

- NW Natural RNG Holding Company, LLC assumed the role of Manager effective January 3, 2024. Previously, Biocarb Dakota City Management, LLC served as Manager of Dakota City Renewable Energy LLC.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

- Dakota City Renewable Energy LLC has no officers.

## **NNG FINANCIAL CORPORATION**

Wholly-owned subsidiary of Northwest Natural Holding Company (effective October 1, 2018)

Type of operations: Financial  
Year Created: 1984 (Oregon)

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE CORPORATION

David H. Anderson*	President and Chief Executive Officer
Brody J. Wilson*	Treasurer and Controller
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **KB PIPELINE COMPANY**

Wholly-owned subsidiary of NNG Financial Corporation  
Type of Operations: Gas Pipeline, Owner  
Year Created: 1991 (Oregon)

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE CORPORATION

David A. Weber*	President
Brody J. Wilson*	Treasurer and Controller
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **NW NATURAL RENEWABLES HOLDINGS, LLC**

Wholly-owned subsidiary of Northwest Natural Holding Company  
Type of operations: Non-utility regulated subsidiary established to pursue non-regulated renewable natural gas activities  
Year Created: 2021 (Oregon)

### MANAGEMENT

NW Natural Renewables Holdings, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Justin B. Palfreyman\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Michael Kotyk <sup>5</sup>	President
Richard Cooper	Vice President, Business Development
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- See footnote 5.

## **NW NATURAL OHIO RENEWABLE ENERGY, LLC**

Wholly-owned subsidiary of NW Natural Renewables Holdings, LLC

Type of operations: Non-utility regulated subsidiary established to facilitate non-regulated renewable natural gas activities

Year Created: 2021 (Oregon)

### MANAGEMENT

NW Natural Ohio Renewable Energy, LLC is manager-managed

Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Justin B. Palfreyman\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Michael Kotyk <sup>6</sup>	President
Brody J. Wilson*	Treasurer

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<sup>5</sup> Michael Kotyk resigned as President of NW Natural Renewables Holdings, LLC effective January 5, 2024. Anna Chittum was appointed President of NW Natural Renewables Holdings, LLC effective January 9, 2024.

<sup>6</sup> Michael Kotyk resigned as President of NW Natural Ohio Renewable Energy, LLC effective January 5, 2024. Anna Chittum was appointed President of NW Natural Ohio Renewable Energy, LLC effective January 9, 2024.

Shawn M. Filippi\* Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- See footnote 6.

### **NW NATURAL ENERGY, LLC**

Wholly-owned subsidiary of Northwest Natural Holding Company (effective October 1, 2018)

Type of Operations: Holding Company

Year Created: 2009 (Oregon)

#### MANAGEMENT

NW Natural Energy, LLC is manager-managed

Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

#### OFFICERS OF THE LIMITED LIABILITY COMPANY

David H. Anderson\* President and Chief Executive Officer

Justin B. Palfreyman\* Vice President

Brody J. Wilson\* Treasurer and Controller

Shawn M. Filippi\* Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **NW NATURAL GAS STORAGE, LLC**

Wholly-owned subsidiary of NW Natural Energy, LLC

Type of Operations: Natural Gas Storage Development

Year Created: 2009 (Oregon)

### MANAGEMENT

NW Natural Gas Storage, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeier resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

David A. Weber*	President and Chief Executive Officer
Justin B. Palfreyman*	Vice President
Brody J. Wilson*	Treasurer and Controller
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **NORTHWEST BIOGAS, LLC**

Northwest Biogas, LLC was dissolved as of December 28, 2023

## **NW NATURAL WATER COMPANY, LLC**

Wholly-owned subsidiary of Northwest Natural Holding Company (effective October 1, 2018)

Type of Operations: Holding company for acquisitions of water and wastewater utilities  
Year Created: 2017 (Oregon)

### MANAGEMENT

NW Natural Water Company, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **NW NATURAL WATER OF TEXAS, LLC**

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Platform for acquisitions of Texas water and wastewater utilities

Year Created: 2019 (Texas)

### MANAGEMENT

NW Natural Water of Texas, LLC is manager-managed

Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **BLUE TOPAZ WATER, LLC**

Wholly-owned subsidiary of NW Natural Water of Texas, LLC  
Type of Operations: Platform for acquisitions of water utility assets  
Year Created: 2019 (Texas)

### MANAGEMENT

Blue Topaz Water, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **BLUE TOPAZ INFRASTRUCTURE, LLC**

Wholly-owned subsidiary of NW Natural Water of Texas, LLC  
Type of Operations: Platform for acquisitions of non-utility regulated assets  
Year Created: 2019 (Texas)

### MANAGEMENT

Blue Topaz Infrastructure, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

CHANGES IN OFFICERS

- No changes.

**T & W WATER SERVICE COMPANY (DBA BLUE TOPAZ UTILITIES)**

Wholly-owned subsidiary of NW Natural Water of Texas, LLC

Type of Operations: Water Utility

Year Created: 1979 (Texas); acquired by NW Natural Water of Texas, LLC effective March 2, 2020

BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

OFFICERS OF THE CORPORATION

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

CHANGES IN OFFICERS

- No changes.



## **NW NATURAL WATER OF OREGON, LLC**

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Platform for acquisitions of Oregon water and wastewater utilities

Year Created: 2018 (Oregon)

### MANAGEMENT

NW Natural Water of Oregon, LLC is manager-managed

Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman\*      President

Brody J. Wilson\*          Treasurer

Shawn M. Filippi\*        Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## **SUNRIVER WATER LLC (DBA SUNRIVER UTILITIES COMPANY)**

Wholly-owned subsidiary of NW Natural Water of Oregon, LLC

Type of Operations: Water Utility

Year Created: 1998 (Oregon); acquired by NW Natural Water of Oregon, LLC effective May 31, 2019

### MANAGEMENT

Sunriver Water LLC is manager-managed

Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

CHANGES IN OFFICERS

- No changes.

**SUNRIVER ENVIRONMENTAL LLC**

Wholly-owned subsidiary of NW Natural Water of Oregon, LLC

Type of Operations: Wastewater Company

Year Created: 1998 (Oregon); acquired by NW Natural Water of Oregon, LLC effective May 31, 2019

MANAGEMENT

Sunriver Environmental LLC is manager-managed

Manager: Board of Directors

BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **SUNSTONE WATER, LLC**

Wholly-owned subsidiary of NW Natural Water of Oregon, LLC  
Type of Operations: Platform for acquisitions of water utility assets  
Year Created: 2019 (Oregon)

### MANAGEMENT

Sunstone Water, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **SUNSTONE INFRASTRUCTURE, LLC**

Wholly-owned subsidiary of NW Natural Water of Oregon, LLC  
Type of Operations: Platform for acquisitions of non-utility regulated assets  
Year Created: 2019 (Oregon)

### MANAGEMENT

Sunstone Infrastructure, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*

Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

#### **AVION WATER COMPANY, INC.**

NW Natural Water of Oregon, LLC holds a minority ownership interest in Avion Water Company, Inc.

Type of Operations: Water Utility

Year Created: 1975 (Oregon); NW Natural Water of Oregon, LLC purchased a 37.3% ownership stake in Avion Water Company, Inc. effective December 17, 2021. Effective in June 2023, NW Natural Water of Oregon, LLC increased its ownership percentage in Avion to 43.1%.<sup>7</sup>

#### BOARD OF DIRECTORS

Jason J. Wick\*\*  
Jordan D. Wick\*\*  
David H. Anderson\*  
Justin B. Palfreyman\*

(\*Officer of NWN)

(\*\*Not employees of NWN or its affiliates)

#### CHANGES IN MEMBERS OF THE BOARD

- No changes.

#### OFFICERS OF THE CORPORATION

Jason J. Wick**	President
Jan M. Wick**	Executive Vice President
Richard C. Bailey**	Secretary and Treasurer

(\*\*Not employees of NWN or its affiliates)

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<sup>7</sup> Effective in January 2024, NW Natural Water of Oregon, LLC increased its ownership percentage in Avion to 45.6%.

### CHANGES IN OFFICERS

- No changes.

### **NW NATURAL WATER OF IDAHO, LLC**

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Platform for acquisitions of Idaho water and wastewater utilities

Year Created: 2018 (Idaho)

#### MANAGEMENT

NW Natural Water of Idaho, LLC is manager-managed

Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman\*      President

Brody J. Wilson\*          Treasurer

Shawn M. Filippi\*        Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **GEM STATE WATER COMPANY, LLC**

Wholly-owned subsidiary of NW Natural Water of Idaho, LLC

Type of Operations: Water utility and management services; platform for acquisitions of water utility assets

Year Created: 2018 (Idaho)

#### MANAGEMENT

Gem State Water Company, LLC is manager-managed

Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **GEM STATE INFRASTRUCTURE, LLC**

Wholly-owned subsidiary of NW Natural Water of Idaho, LLC  
Type of Operations: Platform for acquisitions of non-utility regulated assets  
Year Created: 2019 (Idaho)

#### MANAGEMENT

Gem State Infrastructure, LLC is manager-managed  
Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **FALLS WATER CO., INC.**

Wholly-owned subsidiary of NW Natural Water of Idaho, LLC

Type of Operations: Water Utility

Year Created: 2006 (Idaho); acquired by merger with FWC Merger Sub, Inc. on September 12, 2018

### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

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Justin B. Palfreyman\*

President

Brody J. Wilson\*

Treasurer

Shawn M. Filippi\*

Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **NW NATURAL WATER OF WASHINGTON, LLC**

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Platform for acquisitions of Washington water and wastewater utilities

Year Created: 2018 (Washington)

### MANAGEMENT

NW Natural Water of Washington, LLC is manager-managed

Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **CASCADIA WATER, LLC**

Wholly-owned subsidiary of NW Natural Water of Washington, LLC

Type of Operations: Operator of water utility systems; platform for acquisitions of water utility assets

Year Created: 2018 (Washington)

#### MANAGEMENT

Cascadia Water, LLC is manager-managed

Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)



### CHANGES IN OFFICERS

- No changes.

### **CASCADIA INFRASTRUCTURE, LLC**

Wholly-owned subsidiary of NW Natural Water of Washington, LLC  
Type of Operations: Platform for acquisitions of non-utility regulated assets  
Year Created: 2019 (Washington)

#### MANAGEMENT

Cascadia Infrastructure, LLC is manager-managed  
Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **SUNCADIA WATER COMPANY, LLC**

Wholly-owned subsidiary of NW Natural Water of Washington, LLC  
Type of Operations: Water Utility  
Year Created: 2004 (Washington); acquired by NW Natural Water of Washington, LLC effective January 31, 2020

#### MANAGEMENT

Suncadia Water Company, LLC is manager-managed  
Manager: Board of Directors

## BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

## CHANGES IN MEMBERS OF THE BOARD

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## OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
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Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

## CHANGES IN OFFICERS

- No changes.

## **SUNCADIA ENVIRONMENTAL COMPANY, LLC**

Wholly-owned subsidiary of NW Natural Water of Washington, LLC  
Type of Operations: Wastewater Company  
Year Created: 2004 (Washington); acquired by NW Natural Water of Washington, LLC effective January 31, 2020

## MANAGEMENT

Suncadia Environmental Company, LLC is manager-managed  
Manager: Board of Directors

## BOARD OF DIRECTORS

David H. Anderson, Chair\*  
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MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

## CHANGES IN MEMBERS OF THE BOARD

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## OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer

Shawn M. Filippi\* Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **NW NATURAL WATER OF ARIZONA, LLC**

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Platform for acquisitions of Arizona water and wastewater utilities

Year Created: 2021 (Oregon)

#### MANAGEMENT

NW Natural Water of Arizona, LLC is manager-managed

Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*

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MardiLyn Saathoff\*

Brody J. Wilson\*

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Brody J. Wilson\* Treasurer

Shawn M. Filippi\* Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **FOOTHILLS WATER & SEWER, LLC (DBA FOOTHILLS UTILITIES) (fka Turquoise Water, LLC)\***

Wholly-owned subsidiary of NW Natural Water of Arizona, LLC

Type of Operations: Platform for acquisitions of water utility assets

Year Created: 2021 (Arizona)

\* Name change effective February 2, 2022.

## MANAGEMENT

Foothills Water & Sewer, LLC is manager-managed

Manager: Board of Directors

## BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

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Brody J. Wilson\*

(\*Officer of NWN)

## CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

## OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman\*      President

Brody J. Wilson\*          Treasurer

Shawn M. Filippi\*        Corporate Secretary

(\*Officer of NWN)

## CHANGES IN OFFICERS

- No changes.

## **TURQUOISE INFRASTRUCTURE, LLC**

Wholly-owned subsidiary of NW Natural Water of Arizona, LLC

Type of Operations: Platform for acquisitions of non-utility regulated assets

Year Created: 2021 (Oregon)

## MANAGEMENT

Turquoise Infrastructure, LLC is manager-managed

Manager: Board of Directors

## BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

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### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **ROSE VALLEY WATER CO.**

Wholly-owned subsidiary of NW Natural Water of Arizona, LLC

Type of Operations: Water Utility

Year Created: 1991 (Arizona); acquired by NW Natural Water of Arizona, LLC effective October 2, 2023

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### OFFICERS OF THE CORPORATION

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### **NW NATURAL WATER OF CALIFORNIA, LLC**

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Platform for acquisitions of California water and wastewater utilities

Year Created: 2021 (Oregon)

### MANAGEMENT

NW Natural Water of California, LLC is manager-managed

Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*

Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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#### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

#### CHANGES IN OFFICERS

- No changes.

### **BLUE DIAMOND WATER COMPANY, LLC**

Blue Diamond Water Company, LLC was dissolved as of December 27, 2023

### **BLUE DIAMOND INFRASTRUCTURE, LLC**

Wholly-owned subsidiary of NW Natural Water of California, LLC  
Type of Operations: Platform for acquisitions of non-utility regulated assets  
Year Created: 2021 (Oregon)

#### MANAGEMENT

Blue Diamond Infrastructure, LLC is manager-managed  
Manager: Board of Directors

#### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

#### CHANGES IN MEMBERS OF THE BOARD

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- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **NW NATURAL WATER SERVICES, LLC (DBAs: King Water Company (Washington) and Hiland Water (Oregon))**

Wholly-owned subsidiary of NW Natural Water Company, LLC  
Type of Operations: Holding Company for Water and Wastewater Management Services  
Year Created: 2023 (Oregon)

### MANAGEMENT

NW Natural Water Services, LLC is manager-managed  
Manager: Board of Directors

### BOARD OF DIRECTORS

David H. Anderson, Chair\*  
Kimberly Heiting Rush\*  
Justin B. Palfreyman\*  
MardiLyn Saathoff\*  
Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman*	President
Brody J. Wilson*	Treasurer
Shawn M. Filippi*	Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

## SALMON VALLEY WATER COMPANY

Wholly-owned subsidiary of NW Natural Water Company, LLC

Type of Operations: Water Utility

Year Created: 1968 (Oregon); acquired through purchase of outstanding stock effective November 2, 2018

### BOARD OF DIRECTORS

David H. Anderson, Chair\*

Kimberly Heiting Rush\*

Justin B. Palfreyman\*

MardiLyn Saathoff\*

Brody J. Wilson\*

(\*Officer of NWN)

### CHANGES IN MEMBERS OF THE BOARD

- Mr. Frank H. Burkhartsmeyer resigned as a Director effective August 18, 2023.
- Mr. Wilson was appointed to the Board as of August 21, 2023.

### OFFICERS OF THE CORPORATION

Justin B. Palfreyman\*

President

Brody J. Wilson\*

Treasurer

Shawn M. Filippi\*

Corporate Secretary

(\*Officer of NWN)

### CHANGES IN OFFICERS

- No changes.

### **(B) Changes in successive ownership between the regulated utility and affiliated interest.**

There were no changes in successive ownership between the regulated utility and the affiliated interests in 2023.

### **(C) A narrative description of each affiliated entity with which the regulated utility does business. State the factor(s) giving rise to the affiliation.**

In addition to the information provided below, see the Cost Allocation Manual included as Exhibit B to this Affiliated Interest Report for further descriptions of the activities with which NW Natural has affiliated transactions.

#### **Northwest Natural Holding Company**

Northwest Natural Holding Company (“NW Holdings”) is the parent company of Northwest Natural Gas Company (“NWN” or “NW Natural”) (effective October 1, 2018).



Affiliated transactions between NW Natural and NW Holdings generally include:

- Direct charges of NWN's payroll and administrative expense for NW Holdings' use of NWN staff;
- Infrequent vendor payments may be made by NWN on behalf of NW Holdings, which are then subsequently charged their portion to NW Holdings and reimbursed to NWN through intercompany billings;
- Insurance may be purchased by NWN, and is subsequently allocated to NW Holdings and reimbursed to NWN through intercompany billings;
- Equity distributions/contributions and dividends between NWN and NW Holdings;
- Payments between NWN and NW Holdings for current tax expense or benefit; and
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual.

### **NNG Financial Corporation**

NNG Financial Corporation ("NNGFC") owns 100% of the stock of KB Pipeline Company ("KBPC"). NNGFC became a wholly-owned subsidiary of Northwest Natural Holding Company effective October 1, 2018. See KBPC activities described below.

Affiliated transactions between NW Natural and NNGFC generally include:

- Direct charges of NWN's payroll and administrative expense for NNGFC's use of NWN staff;
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Vendor payments made by NWN on behalf of NNGFC, which are then subsequently charged to NNGFC and reimbursed to NWN through intercompany billings;
- Insurance purchased by NWN, and is subsequently allocated to NNGFC and reimbursed to NWN through intercompany billings; and
- Payments from NWN to NNGFC for KBPC demand and commodity transportation charges.

### **KB Pipeline Company**

KB Pipeline Company ("KBPC") is a wholly-owned subsidiary of NNG Financial Corporation ("NNGFC"). KBPC owns a 10% interest in, and is the former operator of, an interstate natural gas pipeline known as the Kelso-Beaver Pipeline. The pipeline runs between Kelso, Washington and Clatskanie, Oregon, and is regulated by the Federal Energy Regulatory Commission ("FERC"). The other owners of the Kelso-Beaver Pipeline are Portland General Electric Company (79.5%) and B-R Pipeline Company (10.5%). Each of the co-owners has a separate FERC certificate regarding the ownership and transportation of gas on its share of the pipeline. Pursuant to a memorandum from the Public Utility Commission of Oregon, dated October 15, 1992, KBPC is not required to file a separate affiliated interest report to the OPUC under OAR 860-027-0100.

In 1991, FERC issued KBPC a certificate of public convenience and necessity under Part 157 of its regulations to construct, own, and transport gas for NW Natural using its 10% share of the capacity of the Kelso-Beaver Pipeline at FERC-approved rates. See, *Portland General Electric Co.*, 57 FERC ¶ 61,095 (1991), amended, 57 FERC ¶ 61,312 (1991). Currently, KBPC's share of the pipeline is not open access so it may only provide transportation service to NW Natural. NW Natural and KBPC are parties to a gas transportation agreement with respect to such transportation service, whereby the Kelso-Beaver Pipeline is obligated to receive and deliver a specified amount of natural gas from NW Natural in exchange for a demand charge and a volumetric fee. KBPC has no separate employees of its own. Portland General Electric Company ("PGE") maintains the operator responsibilities for the pipeline and charges NWN, which is reimbursed by NNGFC for their 10% portion.

### **Northwest Energy Corporation**

Northwest Energy Corporation ("NW Energy Corp") is a wholly-owned subsidiary of Northwest Natural Gas Company and was formed in 2001. Since 2013, NW Energy Corp has served as the holding company for NWN Gas Reserves LLC.

Affiliated transactions between NW Natural and NW Energy Corp generally include:

- Equity distributions/contributions between NW Natural and NW Energy Corp;
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Insurance may be purchased by NWN, and is subsequently charged to NW Energy Corp and reimbursed to NWN through intercompany billings; and
- Payments between NW Natural and NW Energy Corp for NW Energy Corp's current tax expense or benefit.

### **NWN Gas Reserves LLC**

NWN Gas Reserves LLC ("NWN Gas Reserves") is a wholly-owned subsidiary of Northwest Energy Corporation and was formed in December 2012. In 2013, NW Natural's working interest in the Jonah gas field was transferred to this entity.

Affiliated transactions between NW Natural, NW Energy Corp and NWN Gas Reserves generally include:

- Equity distributions/contributions between NW Natural and NW Energy Corp and/or NWN Gas Reserves;
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Insurance purchased by NWN, and is subsequently charged to NW Energy Corp and reimbursed to NWN through intercompany billings; and
- Payments between NW Natural and NWN Gas Reserves for current tax expense or benefit.

### **NW Natural RNG Holding Company, LLC**

NW Natural RNG Holding Company, LLC (“NWN RNG”) is a wholly-owned subsidiary of Northwest Natural Gas Company that was formed in November 2020 as a holding company to invest in the development and procurement of regulated renewable natural gas for NW Natural.

Affiliated transactions between NW Natural and NWN RNG would generally include:

- Equity distributions/contributions between NW Natural and NWN RNG;
- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Insurance may be purchased by NWN, and is subsequently charged to NWN RNG and reimbursed to NWN through intercompany billings; and
- Payments between NW Natural and NWN RNG for current tax expense or benefit.

### **Lexington Renewable Energy LLC**

In 2020, under Oregon Senate Bill 98 (“SB 98”), NW Natural began a partnership (“Partnership”) with BioCarbN, a developer and operator of sustainable infrastructure projects. Under this Partnership, NW Natural had the ability to invest up to an estimated \$38 million in four separate renewable natural gas (“RNG”) development projects that would access biogas derived from water treatment at Tyson Foods’ processing plants, subject to approval by all parties. Although the Partnership was terminated in February 2024, NW Natural had previously exercised its option for the first development project in December 2020. This project was commissioned in early 2022.

Lexington Renewable Energy LLC (“Lexington”) was formed by BioCarbN in November 2020 as the platform to facilitate investment in the first RNG development project. NW Natural RNG Holding Company, LLC acquired and owns 100% of the Class A Membership Units in Lexington effective December 28, 2020, and BiocarbN Cross River Biogas Lexington LLC owns 100% of the Class B Membership Units.

Affiliated transactions between NW Natural, NWN RNG and Lexington would generally include:

- Equity distributions/contributions between NW Natural and NWN RNG and/or Lexington; and
- Contracts between NW Natural and Lexington for the sale and purchase of RNG under SB 98.
- Management services provided to Lexington by NWN RNG

### **Dakota City Renewable Energy LLC**

Under the now-terminated Partnership with BioCarbN described above, NW Natural exercised its option for the second RNG development project in December 2021. This project was commissioned in April 2023.

Dakota City Renewable Energy LLC (“Dakota City”) was formed by BioCarbN in January 2021 as the platform to facilitate investment in the second RNG development project. NW Natural RNG Holding Company, LLC acquired and owns 100% of the Class A Membership Units in Dakota City effective December 3, 2021, and BiocarbN Cross River Biogas Dakota City LLC owns 100% of the Class B Membership Units.

Affiliated transactions between NW Natural, NWN RNG and Dakota City would generally include:

- Equity distributions/contributions between NW Natural and NWN RNG and/or Dakota City; and
- Contracts between NW Natural and Dakota City for the sale and purchase of RNG under SB 98.
- Management services provided to Dakota City by NWN RNG

### **Northwest Biogas, LLC**

Northwest Biogas, LLC was dissolved as of December 28, 2023.

### **NW Natural Energy, LLC**

NW Natural Energy, LLC (“NWN Energy”) became a wholly-owned subsidiary of Northwest Natural Holding Company effective October 1, 2018. NWN Energy was formed in 2009 to own NW Natural Gas Storage, LLC and other non-utility businesses.

Affiliated transactions between NW Natural and NWN Energy generally include:

- Direct charges for NWN Energy’s use of NWN’s administrative and operating staff;
- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Infrequent vendor payments made by NWN on behalf of NWN Energy, which are then subsequently charged to NWN Energy and reimbursed to NWN through intercompany billings; and
- Insurance purchased by NWN, and is subsequently charged to NWN Energy and reimbursed to NWN through intercompany billings.

### **NW Natural Gas Storage, LLC**

NW Natural Gas Storage, LLC (“NWN Gas Storage”) is a wholly-owned subsidiary of NW Natural Energy, LLC that was formed in 2009 to own and manage non-utility gas storage interests. The entity also temporarily provided certain transition services following the sale of all membership interests in its former wholly-owned subsidiary, Gill Ranch Storage, LLC (“GRS”), effective December 4, 2020 and ended June 4, 2022.

Affiliated transactions between NW Natural and NWN Gas Storage generally include:

- Direct charges for NWN Gas Storage’s use of NWN’s administrative and operating staff;
- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Infrequent vendor payments made by NWN on behalf of NWN Gas Storage, including benefits allocations, which are then subsequently charged to NWN Gas Storage and reimbursed to NWN through intercompany billings; and
- D&O fiduciary and workers’ compensation insurance and other insurance is purchased by NWN, and is subsequently charged to NWN Gas Storage and reimbursed to NWN through intercompany billings, along with the allocation of the consolidated group insurance pursuant to NW Natural’s Cost Allocation Manual.

### **NW Natural Renewables Holdings, LLC**

NW Natural Renewables Holdings, LLC (“NW Natural Renewables”) is a wholly-owned, non-utility regulated subsidiary of Northwest Natural Holding Company that was established in August 2021 to pursue non-regulated renewable natural gas activities. NW Natural Renewables is focused on providing cost-effective solutions to decarbonize a variety of sectors utilizing existing waste streams and renewable energy resources.

Affiliated transactions between NW Natural and NW Natural Renewables may be expected to generally include:

- Insurance may be purchased by NWN, and is subsequently charged to NW Natural Renewables and reimbursed to NWN through intercompany billings;
- Direct charges of NWN’s payroll and administrative expense for NW Natural Renewables’ use of NWN staff;
- Direct charges of NW Natural Renewable’s payroll and administrative expense for NWN’s use of NW Natural Renewables’ staff; and
- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual.

### **NW Natural Ohio Renewable Energy, LLC**

NW Natural Ohio Renewable Energy, LLC (“Ohio Renewable”) is a wholly-owned, non-utility regulated subsidiary of NW Natural Renewables that was established in August 2021 to facilitate non-regulated renewable natural gas activities.

In September 2021, Ohio Renewable and a subsidiary of EDL, a global producer of sustainable distributed energy, executed agreements to develop two production facilities that are designed to convert landfill waste gases to RNG. Testing and commissioning of the production facilities is underway, but has been delayed. Upon each facility achieving full commercial operations, Ohio Renewable is committed to make cash payments totaling \$50 million to partially fund the infrastructure required to condition biogas and connect gas production to existing regional pipeline networks. Alongside these development agreements,

Ohio Renewable and a subsidiary of EDL executed agreements designed to secure a 20-year supply of RNG for NW Natural Renewables.

Affiliated transactions between NW Natural and Ohio Renewable may be expected to generally include:

- Insurance may be purchased by NWN, and is subsequently charged to Ohio Renewable and reimbursed to NWN through intercompany billings;
- Direct charges of NWN's payroll and administrative expense for Ohio Renewable's use of NWN staff; and
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual.

### **NW Natural Water Company, LLC**

NW Natural Water Company, LLC ("NW Water") became a wholly-owned subsidiary of Northwest Natural Holding Company effective October 1, 2018. NW Water was formed in December 2017 to be a holding company for water and wastewater companies.

Affiliated transactions between NW Natural and NW Water would generally include:

- Group insurance purchased by NWN, and is subsequently allocated to NW Water and reimbursed to NWN through intercompany billings, for NW Water and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water's use of NWN staff;
- Infrequent vendor payments may be made by NWN on behalf of NW Water, which are then subsequently charged to NW Water and reimbursed to NWN through intercompany billings;
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual, for NW Water and subsidiaries as applicable; and
- Allocation of other costs such as IT&S related costs and headquarter expenses as applicable.

### **NW Natural Water of Oregon, LLC**

NW Natural Water of Oregon, LLC ("NW Water OR") is a wholly-owned subsidiary of NW Natural Water Company, LLC. NW Water OR was formed in October 2018 to be a holding company for water and wastewater companies in Oregon.

Affiliated transactions between NW Natural and NW Water OR would generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual, for NW Water OR and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water OR's use of NWN staff; and

- Group Insurance purchased by NWN, and is subsequently allocated to NW Water OR and reimbursed to NWN through intercompany billings, for NW Water OR and subsidiaries as applicable.

#### **Sunriver Water LLC (dba Sunriver Utilities Company)**

Sunriver Water LLC (“Sunriver Water”) is a wholly-owned subsidiary of NW Natural Water of Oregon, LLC. Sunriver Water is a water utility in Oregon that was formed in 1998 and acquired by NW Water OR through the purchase of its membership interests effective May 31, 2019.

Affiliated transactions between NW Natural and Sunriver Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Sunriver Water’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Sunriver Water and reimbursed to NWN through intercompany billings.

#### **Sunriver Environmental LLC**

Sunriver Environmental LLC (“Sunriver Environmental”) is a wholly-owned subsidiary of NW Natural Water of Oregon, LLC. Sunriver Environmental is a wastewater utility in Oregon that was formed in 1998 and acquired by NW Water OR through the purchase of its membership interests effective May 31, 2019.

Affiliated transactions between NW Natural and Sunriver Environmental would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Sunriver Environmental’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Sunriver Environmental and reimbursed to NWN through intercompany billings.

#### **Sunstone Water, LLC**

Sunstone Water, LLC (“Sunstone Water”) is a wholly-owned subsidiary of NW Natural Water of Oregon, LLC. Sunstone Water was formed in March 2019 and is a platform for acquisitions of water utility assets in Oregon.

Affiliated transactions between NW Natural and Sunstone Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Sunstone Water’s use of NWN staff; and

- Insurance purchased by NWN, and is subsequently charged to Sunstone Water and reimbursed to NWN through intercompany billings.

### **Sunstone Infrastructure, LLC**

Sunstone Infrastructure, LLC (“Sunstone Infrastructure”) is a wholly-owned subsidiary of NW Natural Water of Oregon, LLC. Sunstone Infrastructure was formed in June 2019 and is a platform for acquisitions of non-utility regulated assets in Oregon.

Affiliated transactions between NW Natural and Sunstone Infrastructure would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Sunstone Infrastructure’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Sunstone Infrastructure and reimbursed to NWN through intercompany billings.

### **Avion Water Company, Inc.**

Avion Water Company, Inc. (“Avion Water”) is an investor-owned water utility in Oregon that was formed in 1975. NW Natural Water of Oregon, LLC purchased a minority ownership stake in Avion Water effective December 17, 2021; and subsequently increased its ownership stake in each of July 2022, June 2023 and January 2024.

Affiliated transactions between NW Natural and Avion Water would generally include:

- Direct charges of NWN's payroll and administrative expense for Avion Water’s use of NWN staff.

### **NW Natural Water of Washington, LLC**

NW Natural Water of Washington, LLC (“NW Water WA”) is a wholly-owned subsidiary of NW Natural Water Company, LLC. NW Water WA was formed in October 2018 to be a holding company for water and wastewater companies in Washington.

Affiliated transactions between NW Natural and NW Water WA would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual, for NW Water WA and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water WA’s use of NWN staff; and
- Group Insurance purchased by NWN, and is subsequently allocated to NW Water WA and reimbursed to NWN through intercompany billings, for NW Water WA and subsidiaries as applicable.



### **Cascadia Water, LLC**

Cascadia Water, LLC (“Cascadia Water”) was formed in April 2018 to hold assets acquired from water utilities in Washington. Effective November 1, 2019, NW Natural Water Company, LLC contributed all of the outstanding membership interests of Cascadia Water to its wholly-owned subsidiary NW Natural Water of Washington, LLC. Cascadia Water is now a wholly-owned subsidiary of NW Natural Water of Washington, LLC.

Affiliated transactions between NW Natural and Cascadia Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Cascadia Water’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Cascadia Water and reimbursed to NWN through intercompany billings.

### **Cascadia Infrastructure, LLC**

Cascadia Infrastructure, LLC (“Cascadia Infrastructure”) is a wholly-owned subsidiary of NW Natural Water of Washington, LLC. Cascadia Infrastructure was formed in June 2019 and is a platform for acquisitions of non-utility regulated assets in Washington.

Affiliated transactions between NW Natural and Cascadia Infrastructure would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Cascadia Infrastructure’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Cascadia Infrastructure and reimbursed to NWN through intercompany billings.

### **Suncadia Water Company, LLC**

Suncadia Water Company, LLC (“Suncadia Water”) is a wholly-owned subsidiary of NW Natural Water of Washington, LLC. Suncadia Water is a water utility in Washington that was formed in 2004 and acquired by NW Water WA through the purchase of its membership interests effective January 31, 2020.

Affiliated transactions between NW Natural and Suncadia Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Suncadia Water’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Suncadia Water and reimbursed to NWN through intercompany billings.

### **Suncadia Environmental Company, LLC**

Suncadia Environmental Company, LLC (“Suncadia Environmental”) is a wholly-owned subsidiary of NW Water of Washington, LLC. Suncadia Environmental is a wastewater utility in Washington that was formed in 2004 and acquired by NW Water WA through the purchase of its membership interests effective January 31, 2020.

Affiliated transactions between NW Natural and Suncadia Environmental would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Suncadia Environmental’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Suncadia Environmental and reimbursed to NWN through intercompany billings.

### **NW Natural Water of Idaho, LLC**

NW Natural Water of Idaho, LLC (“NW Water ID”) is a wholly-owned subsidiary of NW Natural Water Company, LLC. NW Water ID was formed in October 2018 to be a holding company for water and wastewater companies in Idaho.

Affiliated transactions between NW Natural and NW Water ID would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual, for NW Water ID and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water ID’s use of NWN staff; and
- Group Insurance purchased by NWN, and is subsequently allocated to NW Water ID and reimbursed to NWN through intercompany billings, for NW Water ID and subsidiaries as applicable.

### **Falls Water Co., Inc.**

Falls Water Co., Inc. (“Falls Water”) is a water utility in Idaho that was formed in 2006 and acquired by NW Natural Water Company, LLC through merger on September 12, 2018. Effective August 1, 2020, NW Natural Water Company, LLC contributed all of the outstanding shares of Falls Water to its wholly-owned subsidiary NW Natural Water of Idaho, LLC. Falls Water is now a wholly-owned subsidiary of NW Natural Water of Idaho, LLC.

Affiliated transactions between NW Natural and Falls Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Falls Water’s use of NWN staff; and

- Insurance purchased by NWN, and is subsequently charged to Falls Water and reimbursed to NWN through intercompany billings.

### **Gem State Water Company, LLC**

Gem State Water Company, LLC (“Gem State Water”) is a wholly-owned subsidiary of NW Natural Water of Idaho, LLC. Gem State Water was formed in December 2018 and is a platform for acquisitions of water utility assets in Idaho.

Affiliated transactions between NW Natural and Gem State Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Gem State Water’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Gem State Water and reimbursed to NWN through intercompany billings.

### **Gem State Infrastructure, LLC**

Gem State Infrastructure, LLC (“Gem State Infrastructure”) is a wholly-owned subsidiary of NW Natural Water of Idaho, LLC. Gem State Infrastructure was formed in June 2019 and is a platform for acquisitions of non-utility regulated assets in Idaho.

Affiliated transactions between NW Natural and Gem State Infrastructure would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Gem State Infrastructure’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Gem State Infrastructure and reimbursed to NWN through intercompany billings.

### **NW Natural Water of Texas, LLC**

NW Natural Water of Texas, LLC (“NW Water TX”) is a wholly-owned subsidiary of NW Natural Water Company, LLC. NW Water TX was formed in October 2019 to be a holding company for water and wastewater companies in Texas.

Affiliated transactions between NW Natural and NW Water TX would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual, for NW Water TX and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water TX’s use of NWN staff; and
- Group Insurance purchased by NWN, and is subsequently allocated to NW Water TX and reimbursed to NWN through intercompany billings, for NW Water TX and subsidiaries as applicable.

### **Blue Topaz Water, LLC**

Blue Topaz Water, LLC (“Blue Topaz Water”) is a wholly-owned subsidiary of NW Natural Water of Texas, LLC. Blue Topaz Water was formed in November 2019 and is a platform for acquisitions of water utility assets in Texas.

Affiliated transactions between NW Natural and Blue Topaz Water would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Blue Topaz Water’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Blue Topaz Water and reimbursed to NWN through intercompany billings.

### **Blue Topaz Infrastructure, LLC**

Blue Topaz Infrastructure, LLC (“Blue Topaz Infrastructure”) is a wholly-owned subsidiary of NW Natural Water of Texas, LLC. Blue Topaz Infrastructure was formed in November 2019 and is a platform for acquisitions of non-utility regulated assets in Texas.

Affiliated transactions between NW Natural and Blue Topaz Infrastructure would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Blue Topaz Infrastructure’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Blue Topaz Infrastructure and reimbursed to NWN through intercompany billings.

### **T & W Water Service Company (dba Blue Topaz Utilities)**

T & W Water Service Company (dba Blue Topaz Utilities) (“Blue Topaz Utilities”) is a wholly-owned subsidiary of NW Natural Water of Texas, LLC. Blue Topaz Utilities is a water utility in Texas that was formed in 1979 and acquired by NW Natural Water of Texas, LLC pursuant to a stock purchase agreement in March 2020.

Affiliated transactions between NW Natural and Blue Topaz Utilities would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Blue Topaz Utilities’ use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Blue Topaz Utilities and reimbursed to NWN through intercompany billings.

### **NW Natural Water of Arizona, LLC**

NW Natural Water of Arizona, LLC (“NW Water AZ”) is a wholly-owned subsidiary of NW Natural Water Company, LLC. NW Water AZ was formed in December 2021 to be a holding company for water and wastewater companies in Arizona.

Affiliated transactions between NW Natural and NW Water AZ may be expected to generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual, for NW Water AZ and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water AZ’s use of NWN staff; and
- Group Insurance purchased by NWN, and is subsequently allocated to NW Water AZ and reimbursed to NWN through intercompany billings, for NW Water AZ and subsidiaries as applicable.

### **Foothills Water & Sewer, LLC (dba Foothills Utilities) (fka Turquoise Water, LLC)**

Foothills Water & Sewer, LLC (dba Foothills Utilities) (“Foothills Water & Sewer”) is a wholly-owned subsidiary of NW Natural Water of Arizona, LLC. Foothills Water & Sewer was formed in December 2021 and is a platform for acquisitions of water utility assets in Arizona.

Affiliated transactions between NW Natural and Foothills Water & Sewer may be expected to generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Foothills Water & Sewer’s use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Foothills Water & Sewer and reimbursed to NWN through intercompany billings.

Additionally, in August 2023, NW Natural entered into an agreement for the sale of a valve exerciser trailer to Foothills Water & Sewer, LLC for \$58,752.61. The details of this transaction can be found in docket UI 491, which was approved in Order No. 23-324.

### **Rose Valley Water Co.**

Rose Valley Water Co. (“Rose Valley Water”) is a wholly-owned subsidiary of NW Natural Water of Arizona, LLC. Rose Valley Water is a water utility in Arizona that was formed in October 1991 and acquired by NW Natural Water of Arizona, LLC pursuant to a stock purchase agreement in October 2023.

Affiliated transactions between NW Natural and Rose Valley Water may be expected to generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Rose Valley Water's use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Rose Valley Water Co. and reimbursed to NWN through intercompany billings.

### **Turquoise Infrastructure, LLC**

Turquoise Infrastructure, LLC ("Turquoise Infrastructure") is a wholly-owned subsidiary of NW Natural Water of Arizona, LLC. Turquoise Infrastructure was formed in December 2021 and is a platform for acquisitions of non-utility regulated assets in Arizona.

Affiliated transactions between NW Natural and Turquoise Infrastructure may be expected to generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Turquoise Infrastructure's use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Turquoise Infrastructure and reimbursed to NWN through intercompany billings.

### **NW Natural Water of California, LLC**

NW Natural Water of California, LLC ("NW Water CA") is a wholly-owned subsidiary of NW Natural Water Company, LLC. NW Water CA was formed in December 2021 to be a holding company for water and wastewater companies in California.

Affiliated transactions between NW Natural and NW Water CA may be expected to generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual, for NW Water CA and subsidiaries as applicable;
- Direct charges of NWN's payroll and administrative expense for NW Water CA's use of NWN staff; and
- Group Insurance purchased by NWN, and is subsequently allocated to NW Water CA and reimbursed to NWN through intercompany billings, for NW Water CA and subsidiaries as applicable.

### **Blue Diamond Water Company, LLC**

Blue Diamond Water Company, LLC was dissolved as of December 27, 2023.

### **Blue Diamond Infrastructure, LLC**

Blue Diamond Infrastructure, LLC ("Blue Diamond Infrastructure") is a wholly-owned subsidiary of NW Natural Water of California, LLC. Blue Diamond Infrastructure was formed in December 2021 and is a platform for acquisitions of non-utility regulated assets in California.

Affiliated transactions between NW Natural and Blue Diamond Infrastructure may be expected to generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Blue Diamond Infrastructure's use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Blue Diamond Infrastructure and reimbursed to NWN through intercompany billings.

### **NW Natural Water Services, LLC**

NW Natural Water Services, LLC ("NWN Water Services") is a wholly-owned subsidiary of NW Natural Water Company, LLC. NWN Water Services is a holding company for water and wastewater management services in Washington that was formed in February 2023.

Affiliated transactions between NW Natural and NWN Water Services would generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for NWN 's use of NWN Water Services' staff; and
- Insurance purchased by NWN, and is subsequently charged to NWN Water Services and reimbursed to NWN through intercompany billings.

### **Salmon Valley Water Company**

Salmon Valley Water Company ("Salmon Valley") is a wholly-owned subsidiary of NW Natural Water Company, LLC. Salmon Valley is a water utility in Oregon that was formed in 1968 and acquired by NW Natural Water Company, LLC pursuant to a stock purchase agreement in November 2018.

Affiliated transactions between NW Natural and Salmon Valley would generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Direct charges of NWN's payroll and administrative expense for Salmon Valley's use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged to Salmon Valley and reimbursed to NWN through intercompany billings.

**(D) A balance sheet and income statement for each affiliated interest for the 12-month reporting period.**

See NWN's affiliated interest financial statements ("Confidential Exhibit A") attached to this Affiliated Interest Report.

**II. Report of service transactions.**

**Unless services are provided under tariff as specified in OAR 860-027-0040(3), provide cost of service and related information if total Oregon payments/receipts exceed 0.1% of utility total Oregon annual operating revenues.**

**(A) Service payments by the utility to the affiliate.**

None in excess of 0.1% of utility total Oregon annual operating revenues or outside of the scope of NW Natural's Master Service Agreement.

**(B) Service payments by the affiliate to the utility.**

None in excess of 0.1% of utility total Oregon annual operating revenues or outside of the scope of NW Natural's Master Service Agreement.

**III. For intercompany loans to the utility from affiliates or loans from affiliates to the utility, provide:**

**(A) The month-end amounts outstanding separately for short-term and long-term loans.**

Short-term loans:

None.

Long-term loans:

None.

**(B) The highest amount during the year separately for short-term and long-term loans.**

Short-term loans:

None.

Long-term loans:

None.

**(C) A description of the terms and conditions for loans including the basis for interest rates.**

Intercompany balances are paid off in cash each month; therefore, no interest is charged.



- (D) **The total amount of interest charged or credited and the weighted average rate of interest separately for short-term and long-term loans.**

Short-term loans:  
None.

Long-term loans:  
None.

- (E) **Specify the Commission Order(s) approving the transactions where such approval is required by law.**

None.

- IV. ***If the utility guarantees any debt of affiliates, identify the entities involved, the nature of the debt, the original amount of the debt, the maximum amounts during the year, the balance as of the end of the year, and the Commission Order(s) approving the transactions where such approval is required by law.***

None.

- V. ***Report other transactions (utility leasing of affiliate property, affiliate leasing of utility property, utility purchase of affiliate property, material or supplies and affiliate purchase of utility property, material or supplies) as follows:***

- (A) **Other payments by the utility to the affiliate.**

The following affiliate transaction(s) in excess of 0.1% of utility total Oregon annual operating revenues occurred in 2023:

Account/description	Total Company (system)
Tax sharing from Northwest Natural Gas Company due to Northwest Natural Holding Company	\$27,744,792
Dividend from Northwest Natural Gas Company due to Northwest Natural Holding Company	\$92,375,435
Equity contribution from Northwest Natural Gas Company due to NW Natural RNG Holding Company, LLC	\$3,485,000

- (B) **Other payments by the affiliate to the utility.**

The following affiliate transaction(s) in excess of 0.1% of utility total Oregon annual operating revenues occurred during FY 2023.

Account/description	Total Company (system)
Dividend received from NWN Gas Reserves LLC due to Northwest Natural Gas Company	\$15,400,000

Equity Contributions from Northwest Natural Holding Company to Northwest Natural Gas Company	\$30,000,000
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**VI. *By affiliate and job title, provide the total number of executive, management, and professional/technical employees transferred to and from the utility. By affiliate, provide the total number of other employees transferred to and from the utility.***

No transfer of employees between utility and affiliates during FY 2023.

**VII. *Description of each intra-company cost allocation procedure, and a schedule of cost amounts, by account, transferred between regulated and non-regulated segments of the company.***

See the Cost Allocation Manual filed coincident with this Affiliated Interest Report.

**Exhibits included in this report:**

Exhibits incorporated into this 2023 affiliated interest report include the following:

- Confidential Exhibit A provides financial statements as discussed in item ID above.
- Exhibit B provides the Cost Allocation Manual discussed in item IC above.
- Exhibit C provides NW Natural’s Master Service Agreement in compliance with Stipulating Condition No. 26 of Order No. 17-526.
- Exhibit D provides officer contact information in compliance with Stipulating Condition No. 32 of Order No. 17-526.
- Exhibit E provides an itemization of NW Holdings M&A and divestiture activity in compliance with Stipulating Condition No. 33 of Order No. 17-526.
- Confidential Exhibit F provides a company organization chart as discussed in item I above.

# **EXHIBIT A**

## **NORTHWEST NATURAL GAS COMPANY AFFILIATED INTEREST REPORT FOR THE YEAR 2023**

The entirety of this Exhibit (pp. 1-14) is confidential under OAR 860-001-0070 and has been redacted.

## EXHIBIT B

# NORTHWEST NATURAL GAS COMPANY COST ALLOCATION MANUAL

### Overview

The purpose of Northwest Natural Gas Company's ("NWN") Cost Allocation Manual is to describe the methodologies for allocating direct, indirect and shared services costs between NWN, and any affiliates of NWN, and its non-regulated or non-utility affiliates and activities.

NWN is a natural gas local distribution company, which operates in Oregon and Washington, and is regulated by the Public Utility Commission of Oregon ("OPUC") and Washington Utilities and Transportation Commission ("WUTC"). NWN is owned by NWN Holdings. NWN Holdings also owns certain other businesses. NWN, NWN Holdings, and the other businesses owned by NWN and NWN Holdings are "affiliated interests" to NWN under ORS 757.015, and RWC 80.16.10. As such, the allocation of costs between these entities is subject to regulation by the OPUC and WUTC, and this manual sets out the methodologies, policies, and procedures for ensuring that the allocation of costs is done appropriately.

This document is intended to provide an overview of the different types of allocations and the processes employed to direct costs to the proper affiliate or activity.

This Cost Allocation Manual ("CAM") has been completed in accordance and conformance with the NARUC *Guidelines for Cost Allocations and Affiliate Transactions* ("NARUC Guidelines") as follows:

1. To the maximum extent practicable, in consideration of administrative costs, costs should be collected and classified on a direct basis for each asset, service or product provided.
2. The general method for charging indirect costs should be on a fully allocated cost basis. Under appropriate circumstances, regulatory authorities may consider incremental cost, prevailing market pricing or other methods for allocating costs and pricing transactions among affiliates.
3. To the extent possible, all direct and allocated costs between regulated and non-regulated services and products should be traceable on the books of the applicable regulated utility to the applicable Uniform System of Accounts. Documentation should be made available to the appropriate regulatory authority upon request regarding transactions between the regulated utility and its affiliates.
4. The allocation methods should apply to the regulated entity's affiliates in order to prevent subsidization from, and ensure equitable cost sharing among the regulated entity and its affiliates, and vice versa.
5. All costs should be classified to services or products which, by their very nature, are either regulated, non-regulated, or common to both.

6. The primary cost driver of common costs, or a relevant proxy in the absence of a primary cost driver, should be identified and used to allocate the cost between regulated and non-regulated services or products.
7. The indirect costs of each business unit, including the allocated costs of shared services, should be spread to the services or products to which they relate using relevant cost allocators.

Overall, the approach to allocating costs is to directly assign costs when applicable and to allocate costs based on the primary cost driver of the common cost, or relevant proxy, and to ensure that unauthorized subsidization of unregulated activities by regulated activities, and vice versa, does not occur. Except where otherwise approved, goods or services provided to the utility by an affiliate are provided at the lower of cost or prevailing market price. Goods or services provided by the utility to an affiliate are provided at the higher of cost or market price.

Costs allocated can take the form of: direct labor, direct purchased goods or services, and indirect labor and other indirect common costs. These costs are charged by the providing party to the receiving party at fully loaded costs. For the indirect labor and common costs that cannot be direct charged or allocated based on the primary cost driver of the common cost an indirect general allocator of the Massachusetts Formula will be used as a relevant proxy. The general allocator (“Massachusetts Formula”) will be developed using an average of plant, revenues, and employee headcount for the preceding year ended December 31<sup>st</sup>. Refer to “Indirect Costs - Allocation of Common Costs” below.

### **Affiliates & Non-Regulated Activities**

Refer to the corresponding Exhibit included in the Company's Affiliated Interest Report filed on or before May 1 annually with the Oregon and Washington Commissions for the organizational chart for the list of all affiliates and subsidiaries of NWN that currently meet the requirements of ORS 757.015 and RCW 80.16.010, respectively. Narrative descriptions are also included in the respective Affiliated Interest Report filed annually along with this document.

The following is a list of NWN's non-regulated activities with additional cost allocation considerations – narrative descriptions are included later in the document:

1. Appliance Center/Miscellaneous Merchandising
2. Interstate Storage

## **Labor Allocation Methods**

Management oversight and other labor performed by NWN employees for the benefit of affiliates or non-public utility activities are recorded in accordance with the labor allocation methods described below.

### **Direct Labor - Shared Services**

NWN has several departments that may provide services to affiliates that specifically benefit another entity. These departments direct-charge time incurred directly to the respective affiliate or affiliate group, or non-utility activity in which the time relates to in the SAP time reporting system to the extent possible. The costs are assigned directly to the entity for which the service is being provided through intercompany accounts. NWN charges labor rates for these shared services at cost per the payroll systems, grossed up for payroll overheads. Refer to 'Payroll Loadings and Overheads' below.

The departments that direct charge time incurred include:

- Accounting, including Shared Services Management
- Accounts Payable
- Business Controls Office
- Clerical Administrative Services
- Corporate Communications
- Engineering and Operations
- Environmental
- Executives – Management Oversight
- Facilities and Security
- Front Office – Gas Supply
- Gas Accounting
- HR and Payroll
- Information Technology & Services
- Legal
- Marketing
- Mid-Office – Financial Risk
- Public Policy and Government Affairs
- Purchasing and Stores
- Project Management Office
- Rates and Regulatory
- Risk and Land
- Safety
- Strategic Planning & Business Development
- Tax
- Treasury

### **Indirect Labor - General and Administrative Services**

NWN has several departments that perform administrative and general functions for the benefit of NWN, NW Natural Holdings and its affiliates as well as public company related activities in service of NWN and other affiliates. These departments' labor costs are indirectly charged via a corporate allocation to the affiliates that benefit from their services. See 'Indirect Costs - Allocations of Common Costs' below. The below departments are determined to be indirect

labor costs as they cannot be identified with a particular service or product to be charged and the labor benefits all affiliates. As such, the labor costs of these departments are allocated using allocation factors designed to equitably allocate costs between NWN and its affiliates. These allocation factors are designed with an emphasis on recognizing cost drivers, or a relevant proxy in the absence of a primary cost driver.

These departments include:

- Corporate Governance and Compliance
- Corporate Secretary
- Financial Planning & Budgeting
- Financial Reporting
- Internal Audit
- Investor Relations
- Shareholder Services

### **Payroll Loadings and Overheads**

NWN Employee payroll overhead (POH) is comprised of Vacation and Holiday Overhead Load and Benefits Overhead Load. The Company's payroll overheads loading rate is reviewed and updated annually by HR, Accounting, and Finance. Quarterly, any over or under allocation of costs recorded to the payroll overhead clearing accounts is reviewed and allocated to corporate expense and non-utility activities consistent with the underlying payroll charged.

#### **Vacation and Holiday Overhead Load**

A vacation and holiday overhead load is included in the payroll overheads which includes the estimated cost of all vacation, sick and company designated holiday days earned by an employee so that these costs appropriately follow where an employee charges their time.

#### **Benefits Overhead Load**

The benefit overhead load includes the cost of health care, pension, post-retirement medical, workers' compensation, 401K plans, payroll taxes, and annual incentive plan and key goal bonuses. If exception time is reported (see "Labor Allocation Methods"), the benefits overhead load follows the payroll dollars. The benefits overhead load is set at a rate adequate to fully allocate by year-end all actual benefit costs. The rate is determined at the beginning of the year based on estimated costs. Because benefit cost rates may differ depending on employee grade, employees are categorized into two classes, with different benefits overhead load rates for each class. The employee classes are: (1) Executives, and (2) Non-executives.



An example of the company average benefits overhead load allocations from 2020 is below. The payroll overhead loadings are updated annually, and re-evaluated throughout the year as circumstances occur.

<b>Executives</b>	
Vacation & Holiday Overhead Load	3.25% of payroll
Benefits Overhead Load	54.19% of payroll
Total Executive Payroll Overhead <sup>1</sup>	57.44% of payroll
<b>Non-Executives</b>	
Vacation & Holiday Overhead Load	15.81% of payroll
Benefits Overhead Load	60.30% of payroll
Total Non-Executives Payroll Overhead	76.11% of payroll
Overtime and Doubletime Overhead <sup>2</sup>	16.21% of payroll

### Service Provider and Administrative Allocations

For affiliate labor charges, both direct and indirect charged, an additional administrative overhead load of 23.5% (for 2023) of the labor cost is added to cover the cost of rented space, office supplies, IT costs, utilities, furniture and equipment and other administrative costs.<sup>3</sup> In like manner, an appropriate administrative overhead load is also charged from an affiliate to NWN when an affiliate provides services to NWN. The Company’s administrative overhead is reviewed annually by Accounting and has been updated to 24.8% for 2024.

### Other Goods or Services

#### Direct Costs

Affiliates or non-regulated utility activities are charged directly (through intercompany accounts for affiliates) for materials, supplies and services (e.g., consulting services, accounting software, office space and supplies, Kelso-Beaver Pipeline demand charge<sup>4</sup>) purchased by NWN on behalf of itself and the affiliate on the basis of the full cost of the items supplied.

Beginning in 2021, affiliated transactions between NWN and NWN RNG may include contracts between NWN affiliates of NWN RNG for the purchase of RNG or Renewable Thermal Credits under SB 98.

<sup>1</sup> The executive payroll overhead rates do not include expenses for various elements of our executive compensation program such as stock option expense, restricted stock unit expense or long-term incentive plan expenses, because these expenses are excluded from rate base and are therefore, not necessary to allocate out.

<sup>2</sup> The overtime overhead rates do not include a vacation and holiday component, and only include those benefit costs that are incurred when additional salary is incurred including payroll taxes and 401k match.

<sup>3</sup> The administrative overhead load will not be charged if the employee providing the Services is located on affiliate premises for which all facilities related costs are borne by the Affiliate receiving the Services.

<sup>4</sup> Under the Gas Transportation Agreement between Kelso-Beaver Pipeline Company (“KBPC”) and NWN dated September 26, 1991, NWN pays KBPC a monthly demand charge which is charged directly. Additionally, if KBPC actually transports gas for NWN, there is an additional volumetric/commodity charge payable by NWN to KBPC for gas transported. The rates charged by KBPC to NWN for gas transportation services on the Kelso-Beaver Pipeline were approved by FERC in KBPC’s 1991 certificate order.

## Indirect Costs - Allocation of Common Costs Incurred

Common costs incurred by NWN that may benefit other affiliates that are not able to be directly assigned will be allocated to the affiliates using the general corporate allocation methodology through intercompany accounts. These common costs include the indirect labor of the General and Administrative departments listed above as well as indirect department costs. See summary below.

Additionally, common costs incurred by NWN Holdings that benefit NWN and other affiliates will be allocated using the general corporate allocation methodology and NWN will be charged its portion intercompany. NWN Holdings' structure as a publicly traded holding company provides substantial benefits to its regulated utilities and other affiliates. Indeed, the NWN Holdings' without any operations of its own, exists for the purpose of, and in service to, its subsidiaries. For these costs that benefit various functional areas and affiliates, it is not practical to charge the costs directly. Costs incurred by NWN Holdings directly related to the publicly traded company structure will be allocated to the affiliates using the general corporate allocator.

The following table shows the formulas that shall be used to allocate the cost of services and costs incurred which are not directly charged. These allocators shall be updated annually based on the preceding year ended December 31<sup>st</sup> data. However, if a significant or material event occurs during the year, the Company will update the allocators to reflect such an event on a pro-rata basis. The following table includes functions and costs that do not have a direct cost causation. The general corporate allocator is calculated via the Massachusetts Formula using an average of plant, operating revenues, and payroll expense (or headcount equivalent) for the preceding year ended December 31<sup>st</sup>.

NWN Indirect Costs Incurred <sup>5</sup>	Basis of Allocation
Corporate Governance and Compliance Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Corporate Secretary Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Financial Planning and Budgeting Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Financial Reporting Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Internal Audit Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense

<sup>5</sup> The departments include the departmental payroll and non-payroll costs incurred and additional administrative overhead charge on payroll costs.

Investor Relations Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Shareholder Services Department	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Insurance Premiums	Allocation to affiliates and non-regulated activities covered by the group insurance based on the underwriting principles for each type of policy.
Property Taxes	Allocation to affiliates and non-regulated activities based on the value of the property owned that the taxes relate to.

<b>NW Natural Holdings Common Costs Incurred</b>	<b>Basis of Allocation</b>
Costs related to publicly traded company structure	General corporate allocation: 33.3% plant, 33.3% operating revenues, 33.3% payroll expense
Income tax Expense or Benefit	Allocated based on the adjusted pre-tax income or loss of the affiliate or activity

## **Other Goods and Services Related to Individual NWN Non-Regulated Activities**

### ***Appliance Center***

NWN's Appliance Center is a retail store that demonstrates and sells natural gas appliances to the general public. In addition to the allocations described within, an additional charge for management oversight of 1.5% of NWN's selling expenses is charged to the Appliance Center business. Certain NWN employees work exclusively on matters related to the operation of the Appliance Center. The cost of those employees and all related payroll overheads are charged directly to the Appliance Center outside of NWN's regulated accounts. NWN Utility employees may provide warranty service benefitting the Appliance Center. The cost of those employees and all related payroll overheads and vehicle overhead costs are charged directly to the Appliance Center outside of NWN's regulated accounts. In addition, all expenses incurred in the operation of the Appliance Center are charged directly. The Appliance Center's retail store location is within a building owned by NWN, and a cost of rent related to the portion of the building occupied by the non-regulated activities is charged directly to those non-regulated accounts.

### ***Interstate Storage***

NWN owns and operates the Mist underground natural gas storage facility in Columbia County near Mist, Oregon. In addition to the various allocations described within NWN provides the interstate storage service under a limited jurisdiction blanket certificate issued to it by FERC under Section 284.224 of FERC's regulations. See, Northwest Natural Gas Company, 95 FERC ¶ 61,242 (2001). Under that certificate, NWN is authorized to provide FERC-jurisdictional bundled firm and interruptible storage and related transportation services to and from its Mist storage field in interstate commerce. In addition, NWN provides an intrastate firm storage service for eligible intrastate customers and sites in Oregon under Tariff Schedule 80 (experimental). The terms of Rate Schedule 80 mirror NWN's FERC-authorized interstate service. Since the provision of the storage services is accomplished by the use of some shared storage and transportation assets that are included in the core rate base, NWN has sharing agreements in place with its Oregon and Washington regulators. In Oregon, the sharing arrangement for both storage services and asset optimization assistance is set forth in NWN's Tariff Schedules 185 and 186. These sharing agreements are in lieu of specific allocations of costs.

**EXHIBIT C**  
**MASTER SERVICES AGREEMENT**

THIS MASTER SERVICES AGREEMENT (the “Agreement”), effective January 1, 2019, is between Northwest Natural Gas Company (“NW Natural”), its parent company, Northwest Natural Holding Company (“NW Natural Holdings”), and its affiliates and subsidiaries (together, the “Affiliates”). NW Natural and its Affiliates are “Affiliated Interests,” as defined under ORS 757.015 and RCW 80.16.010.

**RECITALS**

A. NW Natural is an Oregon corporation that is a natural gas local distribution company that serves customers through separate facilities located in Oregon and southwestern Washington. NW Natural is a wholly owned subsidiary of NW Natural Holdings—a publicly held company traded on the New York Stock Exchange. A list of NW Natural’s Affiliates is included in Addendum 1, which may be amended periodically. NW Natural and its Affiliates, as identified in Addendum 1, are referred to herein as “Party” or collectively as “Parties”. NW Natural is subject to regulation by the Oregon Public Utility Commission (“OPUC”) and Washington Utilities and Transportation Commission (“WUTC”), respectively, for its state-regulated gas distribution activities in such states, and by the OPUC and the Federal Energy Regulatory Commission (“FERC”) for its regulated intrastate and interstate gas storage activities. NW Natural is headquartered in Portland, Oregon.

B. Attached as Addendum 1 is a list of NW Natural’s Affiliates. Except as otherwise noted on the Addendum, all of these Affiliates are legal entities separate and apart from NW Natural. Nothing in the Agreement is to be interpreted to the contrary.

C. NW Natural employs certain trained personnel capable of performing needed management, analytical, professional, and administrative services (which, together with the more detailed services specified on Addendum 2, are referred to herein as the “Services”) in furtherance of the Affiliated Interests’ operations.

D. NW Natural desires to make available to NW Natural’s Affiliates such personnel and Services as the board of directors, officers or managers of those Parties shall reasonably request in the future, without detriment to NW Natural’s utility functions.

E. NW Natural’s Affiliates desire to make available to NW Natural such personnel and Services as the board of directors, officers or managers of NW Natural shall reasonably request in the future, without detriment to NW Natural’s Affiliates’ respective business functions.

THEREFORE, the Parties agree as follows:

1. **Services Provided by NW Natural**

Upon the request of the board of directors, officers, or managers of NW Natural, NW Natural shall furnish to its Affiliates the Services listed in Addendum 2 as requested, subject to applicable requirements of the cognizant utility commission(s), and given the terms and conditions as follows:

2. **Requests for Service**

All Services provided shall be mutually agreeable and based upon a written request for Services in a form substantially similar to that attached as Addendum 3 hereto (“Request for Services”), specifying the scope of Services. Changes in the Request for Services shall be agreed to in writing by the Parties.

3. **Basis of Charges**

3.1 Costs Included in State Utility Revenue Requirements. If the service cost or benefit is intended for inclusion in NW Natural's state operations revenue requirements, then:

a. All billing by NW Natural to an Affiliate shall be at the higher of cost or market, unless otherwise specified by the Parties and approved by the OPUC and/or, as appropriate, the WUTC.

b. All billings by an Affiliate to NW Natural shall be at the lower of cost or market, unless otherwise specified by the Parties and approved by the OPUC and/or the WUTC, or unless provided at an approved rate on file with the OPUC and/or the WUTC or the FERC.

c. All billings for Services rendered to NW Natural by an Affiliate shall meet the following three criteria: (1) they must be just and reasonable regulated utility expenses; (2) they must be for functions that NW Natural would perform as a stand-alone utility; and (3) they must not duplicate, but may augment/supplement, functions already performed by NW Natural.

3.2 Costs Defined. For the purpose of this Agreement, "costs" shall include both of the following:

a. All out-of-pocket expenses of the Party providing the Services incurred in connection with the provision of Services rendered, including salaries, labor costs and benefits and other payroll overhead costs; amounts paid for independent technical and professional Services; amounts paid to third-party contractors; and all administrative overhead expenses, including, but not limited to, space utilization, utilities, IT costs and other administrative costs.

Labor costs shall be based on the number of hours worked by the employees multiplied by the average cost rate per hour applicable to those employees. The hourly rate shall be adjusted to include all appropriate payroll overhead loadings (for vacation, benefits, taxes, etc.). In addition, the applicable Administrative overhead loading rate shall be applied to derive the fully loaded cost of employee time associated with Services provided. Materials, supplies, and non-labor vouchered items shall similarly be charged to the other Party on the basis of the full cost of the items supplied. Supporting documentation on the cost of non-labor items shall be available to the other Party to substantiate the charges billed. Non-labor costs shall not have an A&G loading rate applied.

b. A reasonable return on any investment in assets, equipment, or plant (“Assets”) supporting the provision of Services in the following amounts:

(i) For Services provided by NW Natural, the return on Assets employed, if any, shall be no less than the rate case authorized rate of return on its investment serving its ratepayers; and

(ii) For Services provided by an Affiliate to NW Natural, the return on Assets employed, if any, shall be no more than the rate case authorized rate of return on its investment serving its ratepayers, if applicable.

#### 4. **Method of Charging for Services**

4.1 **Direct Assignment and Allocation Methods.** Direct assignment of costs shall be the primary method for charging for Services according to the accounting procedures in NW Natural’s Cost Allocation Manual, attached as Exhibit A. Exhibit A contains rules for determining and allocating any remaining costs associated with those Services that cannot be directly assigned to a user of a Service. The allocation methods set forth in Exhibit A shall be applied to allocate those costs that cannot be directly assigned.



4.2 Review of Affiliate Charges to NW Natural. At least annually, NW Natural shall review the Services supplied by the Affiliates under each of the Addenda executed. The review shall include a determination that billing is consistent with the accounting and cost assignment procedures in Section 3 and Exhibit A.

5. **Invoicing**

a. As soon as practicable after the last day of each month, the provider of Services shall invoice the recipient of Services for expenses for the month concluded, computed pursuant to Sections 3 and 4 above.

b. All invoice charges shall be supported by documentation satisfactory to the recipient. Charges for Services shall be entered into the accounting records in the month following the period in which Services were rendered. However, if the invoice charges are less than \$50,000 per Party, then invoice may be delayed until either (1) total charges are more than \$50,000 per Party, or (2) quarterly, whichever comes first.

6. **Monitoring and Control**

The Inter-Company Services Coordinator (“Coordinator”) is responsible for reviewing, monitoring and maintaining Services Requests that are active. The Coordinator ensures authorization of new Services Requests and that allocation factors are proper and accurate. Additionally, the Coordinator is responsible for coordinating the monthly billing process as described in Section 5 above.

7. **Billing Disputes**

Disputes on billings for Services shall be resolved through negotiations between the authorized representative(s) of the Affiliate, the Controller of NW Natural, and the Vice

President(s) of the department at NW Natural responsible for providing or receiving Services, or their respective designee(s).

8. **Books and Records**

a. All transactions made under this Agreement shall be recorded by NW Natural in accordance with the Uniform System of Accounts prescribed by the regulatory authorities having jurisdiction over NW Natural.

b. Each Party shall have the right at all reasonable times to examine the books and records of the other for the purpose of verifying the cost, or the market value determination if applicable, of the Services performed by the other Party.

9. **Limitations on Service**

a. NW Natural shall diligently and competently render all Services reasonably requested by the Affiliates to the extent NW Natural can make available its resources without detriment to its utility functions.

b. The Affiliates shall diligently and competently render all Services reasonably requested by NW Natural to the extent those entities can make available their resources without detriment to their business functions, and to the extent that such Services to NW Natural are specified in the attached Addendum 2 to this Agreement.

c. NW Natural and its Affiliates shall coordinate and administer all Services being rendered under this Agreement in order that such Services shall be furnished as efficiently and economically as possible.

d. Except as provided in subsections 9.a. and b. above, neither NW Natural nor its Affiliates shall have priority over the other in obtaining Services under this Agreement.

10. **Limitation of Authority**

The Parties agree that no Party shall assume nor create any obligation on behalf of any other Party other than as specifically provided for in this Agreement. Each Party reserves to itself the right to make commitments for loans, financing, mortgages, and other commitments necessary and proper for its corporate purposes.

11. **Inspection and Reporting**

a. All books, records, and other data in possession of the Parties relating to the provision of Services pursuant to this Agreement shall at all times, during normal business hours, be made available to or copies provided to any regulatory agency having jurisdiction when engaged in the performance of its lawful functions, except to the extent that such information is reasonably determined by any Party to be confidential in nature in which case any such information shall be submitted to any such regulatory agency under confidential treatment in accordance with the applicable laws and regulations governing such confidential treatment request.

b. Each Party shall timely furnish to each other Party such information with regard to its operations as shall be reasonably required.

12. **Regulatory Jurisdiction**

The Parties acknowledge that NW Natural is a public utility company subject to regulation and control by various state and federal governmental regulatory agencies. The provisions of this Agreement shall be construed in aid of and not in derogation of the lawful control and regulatory power of any such agency.

13. **Damages**

In no event shall a Party be liable to another Party for any lost or prospective profits or any other special, punitive, exemplary, consequential, incidental or indirect losses or damages (in tort,

contract or otherwise) under or in respect of this Agreement or for any failure of performance however caused, whether or not arising from the Party's sole, joint, or concurrent negligence. To the extent any payment required to be made under this Agreement is agreed by the Parties to constitute liquidated damages, the Parties acknowledge that actual damages in such circumstances are difficult or impossible to determine and that such payment of liquidated damages constitutes a reasonable approximation of such damages, and not a penalty.

14. **Governing Law**

This Agreement shall be governed by and construed and enforced in accordance with the laws of the State of Oregon.

15. **Waiver**

Any of the terms and conditions of this Agreement may be waived at any time and from time to time by the Party entitled to the benefit of such term or condition, but a waiver in one instance shall not be construed as a waiver in any other instance. A failure to enforce any provision of this Agreement shall not operate as a waiver of such provision or of any other provision. A waiver by any Party in favor of another Party shall not bind any regulatory agency with jurisdiction over such matter if the agency determines that such waiver would violate its regulations, orders, or applicable statutes.

16. **Assignment**

This Agreement shall be binding upon the Parties and their representatives and may not be assigned.

17. **Termination**

NW Natural reserves the right at any time upon thirty (30) days notice to its Affiliates to terminate this Agreement in whole or part. NW Natural shall promptly notify the OPUC and/or

WUTC, if applicable, of such termination. NW Natural, or any Affiliate, reserves the right at any time upon notice to the other to terminate any or all of NW Natural or any Affiliate's Services Request(s) under this Agreement.

18. **Integrated Agreement**

This Agreement embodies the entire agreement and understanding between the Parties and does not supersede any prior agreement between such Parties, but governs all agreements entered into after the Effective Date. This Agreement may be executed by the Parties in separate counterparts, each of which when executed and delivered shall be an original, but which together shall constitute but one and the same agreement.

19. **Adoption of Agreement by Affiliates**

At such time that a NW Natural Affiliate requests or provides Services from/to any Party to this Agreement, the Affiliate shall sign Addendum 3 which adopts this Agreement.

Date as of December 21, 2018

**NORTHWEST NATURAL GAS COMPANY**

By: \_\_\_\_\_

Name: Brody J. Wilson

Title: Vice President, Controller, Treasurer & Chief Accounting Officer

**Addendum 1:**  
**Affiliates of NW Natural**

The Appliance Center\*\*  
Northwest Energy Corporation  
NWN Gas Reserves, LLC  
Northwest Biogas, LLC  
NNG Financial Corporation  
KB Pipeline Company  
Gill Ranch Storage, LLC  
NW Natural Energy, LLC  
NW Natural Gas Storage, LLC  
Trail West Holdings, LLC  
Trail West Pipeline, LLC  
BL Credit Holdings, LLC  
NW Natural Water Company, LLC  
NW Natural Water of Oregon, LLC  
NW Natural Water of Washington, LLC  
NW Natural Water of Idaho, LLC  
Salmon Valley Water Company  
Falls Water Company  
Cascadia Water, LLC  
Gem State Water Company

Please note this is the affiliate list included in the MSA filed on December 28, 2018 in docket UM 1804 in compliance with Order No. 17-526.

For the most recent list of affiliates, please refer to the Company's most recent annual Affiliated Interest Report filed with the Public Utility Commission of Oregon.

\*Each of these businesses with the exception of the Appliance Center is a legal entity separate and apart from NW Natural. Nothing in this Agreement is intended to be interpreted to the contrary.

\*\*The Appliance Center is a nonregulated business segment of NW Natural.

**Addendum 2:**  
**Updated April 2023**

**List of Services**

This Addendum provides a description of the Services that **may be** performed by the Parties, which may be modified from time to time. This list is exemplary only, and nothing in this addendum suggests that such services have or shall actually be performed by or for any Party. The specific Services to be provided to a particular Party are set forth in Addendum 3.

All Services provided by the Parties shall be based on a mutually agreeable work scope, specifying the scope of Services, personnel, and budget for Services. Changes in the scope of work shall be agreed to by the Parties involved.

Executives – Management Oversight	Provided executive and management oversight.
Internal Auditing / Business Controls and SOX	Reviews internal controls and procedures to ensure assets are safeguarded and transactions are properly authorized and recorded. Reviews current or proposed processes for improvements, compliance or SOX and audit requirements. Periodically audits accounting and other records and coordinates their examination, where applicable, with that of independent public accountants.
Legal	Provide legal advice and assistance with respect to labor and employment law, litigation, contracts, rates and regulation, environmental matters, and real estate legal issues, as well as, authorizations and compliance with matters under federal and state laws.
Corporate and Strategic Planning and Business Analysis and Development	Facilitates preparation of strategic plans, monitors trends and evaluates business opportunities, including acquisitions and dispositions. Facilitates process improvements by investigating and conducting research into issues relating to production, utilization, testing, manufacture, transmission, storage and distribution of energy. Keeps current on all research developments and programs of significance affecting company and the energy industry. Conducts research and development in promising areas and advises and assists in the solution of technical problems.

<p>Accounting/ Payable/Finance/Budgeting/Treasury</p> <p>Accounts</p>	<p>Provide advice and assistance to Company in finance, treasury and accounting matters, including the development of accounting practices, procedures and controls, the maintenance of the general ledger and related subsidiary financial systems, the preparation and analysis of financial reports, treasury management and credit. Provide services related to managing all administrative activities associated with financing, including management of capital structure; cash, credit and risk management activities; investment and commercial banking relationships; oversight of retirement trust funds and general financing activities. Advise and assist company and Affiliates in studying and planning in connection with infrastructure, budgets, economic forecasts, benchmarking, capital expenditures and special projects. Provide centralized accounts payable processing. Provide shared services management and respective intercompany accounting and settlement processes.</p>
<p>Tax</p>	<p>Advise and assist in the preparation of federal, state and other tax returns, and respective tax accounting entries and generally advise company as to any issues involving taxes.</p>
<p>Risk Management</p>	<p>Advise and assist company in its risk and control framework. Manage the purchase and administration of all property and casualty insurance including the settlement of insured claims and in providing risk prevention advice.</p>
<p>Land and Environmental</p>	<p>Provide right of way services, including encroachments. Establishes policies and procedures for compliance with environmental laws and regulations. Researches emerging environmental issues and monitors compliance with environmental requirements. Provides oversight for environmental remediation services.</p>
<p>Corporate Communications</p>	<p>Prepares and disseminates information to employees, customers, government agencies, communities and the media.</p>
<p>Public Policy and Governmental Affairs</p>	<p>Provide services in support of corporate strategies for managing relationships with federal, state and local governments, agencies</p>



	and legislative bodies. Monitor, review, research, and advocate legislative issues. Formulate and assist with public relations and communications programs and administration of corporate contribution and community affairs programs.
Human Resources/Employee Benefits/Payroll/Safety	Advise and assist company in the formulation and administration of human resources and employee relations' policies and programs relating to personnel administration, training, wage and salary administration and safety programs. Provide central accounting for employee benefits and payroll. Direct and administer all medical and health activities for company. Advise and assist company in the administration of such plans and prepare and maintain records of employee and company accounts under the said plans, together with such statistical data and reports as are pertinent to the plans. Provide centralized payroll system.
Information Technology and Services	Provide the resources for the operation of an information technology function, including the development, implementation, and operation of a centralized data processing facility and the management of a telecommunications network. This function includes the central processing of computerized applications, support of individual applications and the development, implementation and processing of those computerized applications that can be best accomplished on a centralized basis. This function provides centralized help desk.
Facilities Management / Security	Manage headquarters facilities, service centers, and district offices. Administers contracts for real estate leases, security, housekeeping, and maintenance of facilities. Maintain database of real estate contracts, managing lease/rental properties, handling purchases and sales of real property.
Office Services/Clerical Services	Provide centralized mail, imaging, record management services, and other general administrative support services.
Purchasing and Stores	Procure materials, supplies and services necessary for all operations, with the exception of wholesale gas purchases. Manage materials and supplies inventories. Work closely with

	business unit teams, seeking the best value for company through refined sourcing strategies, contracts and supplier agreements.
Marketing	Provide initial contact service related to new customer additions. Plan, formulate and implement marketing programs, as well as provide associated marketing services to improving customer satisfaction, load retention and shaping, growth of energy sales and deliveries, etc. Assist in carrying out policies and programs for the development of plant location and of industrial, commercial and wholesale markets. Provide customer support for industrial and commercial customers. Assist large customers in meeting business requirements related to gas quality, conservation, etc. Seek to maintain positive working relationships with major customers.
Engineering and Operations	Provide advice and assistance to Company in engineering and operations matters.
Rates and Regulatory	Provide advice and assistance to Company in rates and regulatory matters. Provide centralized rates and regulatory services and regulatory compliance.
Front Office – Gas Supply	Provide advice and assistance to Company in Gas Supply purchasing and compliance matters.
Other Services/Functions as Requested	Provide advice and assistance to Company in other matters including, but not limited to, Project Management, Safety, etc.

**Addendum 3:**

**Sample Services Request Form**

**Services Requested**

The undersigned requests that **[Party Providing Services]** provide Services listed in Addendum 2 to the Master Services Agreement.

The undersigned agrees to the terms and conditions contained in the Master Services Agreement, and further agrees that all requests for Services from **[name of Party]** to NW Natural will be governed by the Master Services Agreement.

Services are requested beginning **[Dates Services Requested]**.

**[Party Requesting Services]**

By: \_\_\_\_\_

Print Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Exhibit A – COST ALLOCATION MANUAL**

For the most current Cost Allocation Manual, please refer to the Company's most recent annual Affiliated Interest Report filed with the Public Utility Commission of Oregon.

**2023 Northwest Natural Affiliated Interest Report  
Stipulating Condition No. 32 – Officer Contact Information**

In compliance with Stipulating Condition No. 32 contained in Order No. 17-526 in docket UM 1804, below is the contact information for officers of Northwest Natural Holding Company and Northwest Natural Gas Company.

**NORTHWEST NATURAL HOLDING COMPANY**

Name	Title	Phone	Email
David H. Anderson	Chief Executive Officer	(503) 226-4211	david.anderson@nwnatural.com
Justin B. Palfreyman	President	(503) 226-4211	justin.palfreyman@nwnatural.com
MardiLyn Saathoff	Senior Vice President, Regulation and General Counsel	(503) 226-4211	mardilyn.saathoff@nwnatural.com
Shawn M. Filippi	Vice President, Corporate Secretary and Chief Compliance Officer	(503) 226-4211	shawn.filippi@nwnatural.com
Brody J. Wilson	Chief Financial Officer, Vice President, Treasurer, and Chief Accounting Officer	(503) 226-4211	brody.wilson@nwnatural.com

**NORTHWEST NATURAL GAS COMPANY**

Name	Title	Phone	Email
David H. Anderson	Chief Executive Officer	(503) 226-4211	david.anderson@nwnatural.com
Justin B. Palfreyman	President	(503) 226-4211	justin.palfreyman@nwnatural.com
MardiLyn Saathoff	Senior Vice President, Regulation and General Counsel	(503) 226-4211	mardilyn.saathoff@nwnatural.com
Shawn M. Filippi	Vice President, Corporate Secretary and Chief Compliance Officer	(503) 226-4211	shawn.filippi@nwnatural.com
Kimberly Heiting Rush	Senior Vice President and Chief Operating Officer	(503) 226-4211	kimberly.heiting@nwnatural.com
Joe Karney	Vice President, Engineering and Utility Operations	(503) 226-4211	joe.karney@nwnatural.com
Melinda B. Rogers	Vice President and Chief Human Resources and Diversity Officer	(503) 226-4211	melinda.rogers@nwnatural.com
Zachary D. Kravitz	Vice President, Rates and Regulatory	(503) 226-4211	zach.kravitz@nwnatural.com
Brody J. Wilson	Chief Financial Officer, Vice President, Treasurer and Chief Accounting Officer	(503) 226-4211	brody.wilson@nwnatural.com
Kathryn M. Williams	Vice President, Chief Public Affairs and Sustainability Officer	(503) 226-4211	kathryn.williams@nwnatural.com
David A. Weber	Vice President, Gas Supply and Utility Support Services	(503) 226-4211	david.weber@nwnatural.com

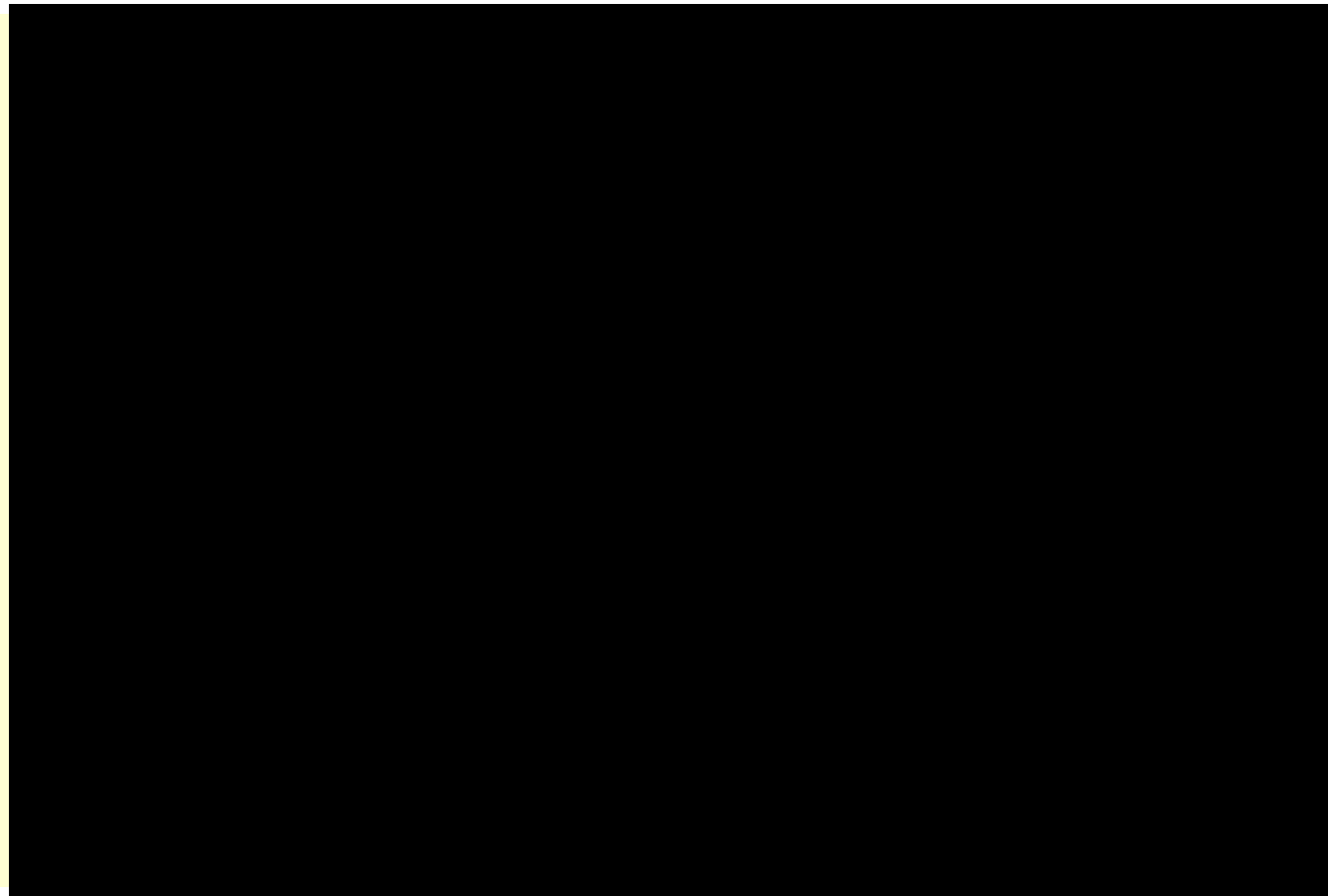
**2023 Northwest Natural Affiliated Interest Report  
Stipulating Condition No. 33 – HoldCo M&A and Divestiture Activity**

In accordance with Order No. 17-526 Stipulating Condition 33, below is an itemized list of completed HoldCo merger and acquisition and divestiture activity:

- Effective February 1, 2023, Cascadia Water, LLC and Cascadia Infrastructure, LLC acquired substantially all the water and wastewater assets of Pedersen Family, LLC.
- Effective April 30, 2023, NW Natural Water Services, LLC completed the acquisition of the assets of King Water Corporation, Inc.
- Effective in June 2023, NW Natural Water of Oregon, LLC increased its ownership percentage in Avion Water Company, Inc. to 43.1%.
- Effective October 2, 2023, NW Natural Water of Arizona, LLC completed the acquisition of all the outstanding stock of Rose Valley Water Co.
- Effective October 31, 2023, NW Natural Water Services, LLC completed the acquisition of substantially all of the assets of the management services business of Hiland Water Corp.
- Effective December 14, 2023, Foothills Water & Sewer, LLC completed the acquisition of the assets of Truxton Canyon Water Company, Inc. and Cerbat Water Company.
- Effective December 27, 2023, Blue Diamond Water Company, LLC has been dissolved.
- Effective December 28, 2023, Northwest Biogas, LLC has been dissolved.
- Effective December 29, 2023, Sunstone Water, LLC completed the acquisition of the regulated assets of Hiland Water Corp.

Northwest Natural Holding Company  
(As of March 19, 2024)\*

[START CONFIDENTIAL]



[END CONFIDENTIAL]

\* Notes:

- Each of BlackRock, Inc. and The Vanguard Group, Inc. hold more than five percent of the voting securities of NW Holdings, however they are not allocated any direct, indirect and shared services costs by NW Holdings. The ownership of voting securities held by these entities are reported pursuant to ORS 757.511 and OAR 860-027-0175.