

April 30, 2024

VIA ELECTRONIC FILING

Jeff Killip, Executive Director and Secretary
Washington Utilities & Transportation Commission
621 Woodland Square Loop SE
Lacey, WA 98503

Re: NW Natural's 2023 Affiliated Interest Report and Cost Allocation Manual

In compliance with WAC 480-90-264, attached is the 2023 Affiliated Interest Report and Cost Allocation Manual for Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company").

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.
- Confidential Exhibit C provides the organization chart for NW Natural's parent company.

Please note that we have made minor housekeeping changes to the cost allocation manual (Exhibit B) for ministerial updates including updating the administrative overhead rate to reflect current costs. There were no changes to any cost allocation methods.

The enclosed exhibits include information that NW Natural considers to be confidential and NW Natural hereby requests that it be accorded confidential treatment in accordance with RCW 80.04.095 and WAC 480-07-160. No portion of these materials may be copied, reproduced, or disclosed in any manner without the express permission of the Company.

Please contact me should you have questions or require additional information.

/s/ Natasha Siores

Natasha Siores
Senior Manager, Regulatory Affairs
NW Natural
250 SW Taylor Street
Portland, OR 97204
(503) 610-7074
natasha.siores@nwnatural.com

Washington Utilities and Transportation Commission
NWN 2023 Affiliated Interest Report and CAM
April 30, 2024; Page 2

Enclosures:

NEW-NWN-2023-Affiliated-Interest-Rpt-04-30-2024
NEW-NWN-2023-Affiliated-Interest-Rpt-Exh-A-04-30-2024 (C)
NEW-NWN-2023-Affiliated-Interest-Rpt-Exh-A-04-30-2024 (R)
NEW-NWN-2023-Affiliated-Interest-Rpt-Exh-B-04-30-2024
NEW-NWN-2023-Affiliated-Interest-Rpt-Exh-C-04-30-2024 (C)
NEW-NWN-2023-Affiliated-Interest-Rpt-Exh-C-04-30-2024 (R)

cc: Shawn Filippi
Brody Wilson
Karen Hayson