

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

This report is filed with the Washington Utilities and Transportation Commission (WUTC) in compliance with Washington Administrative Code (“WAC”) 480-90-264.

WAC 480-90-264 (1)

An organization chart of the utility and its affiliated interests and subsidiaries.

See Confidential Exhibit C 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.

WAC 480-90-264 (2)

The name of the affiliated interest or subsidiary participating in the transaction and the total dollar amounts of the transactions.

All service payments with an affiliate are listed below, and a) through g) below apply when the total transactions exceed \$100,000.

(A) Total service payments made by the utility to an affiliate:

Name of Affiliate	Total Service Transactions
NNGFC & KB Pipeline	224,258

(B) Total service payments made by an affiliate to the utility:

Name of Affiliate	Total Service Payments
NWN Water	1,088,409
NWN Renewables Holdings	471,564
NWN Holdings	2,501,219

WAC 480-90-264 (2)(a)

A balance sheet and income statement for such affiliated interest.

[Transactions that equal or exceed \$100,000]

See NWN's affiliated interest financial statements included as Confidential Exhibit A in this Affiliated Interest Report for all affiliates. Note the financial statements are included for all affiliates and even for transactions that do not exceed \$100,000.

WAC 480-90-264 (2)(b)

A description of the products or services provided to or from the utility and each such affiliated interest or subsidiary.

[Transactions that equal or exceed \$100,000]

In addition to the information provided immediately above, see also the discussions under the section entitled WAC 480-90-264(2)(f) below, and the Cost Allocation Manual included as Exhibit B in this Affiliated Interest Report for more information on the type of affiliated transactions. Note the descriptions are included for all affiliates and for those transactions that do not exceed \$100,000.

WAC 480-90-264 (2)(c)

A description of the pricing basis or costing method, and procedures for allocating costs for such products or services, and the amount and accounts charged during the year.

[Transactions that equal or exceed \$100,000]

Refer to the Cost Allocation Manual included as Exhibit B in this Affiliated Interest Report for further descriptions of the pricing basis or costing method of each affiliated interest or subsidiary with which NWN has transactions. Note the descriptions are included for all affiliates and for those transactions that do not exceed \$100,000.

WAC 480-90-264 (2)(d)

A description of the terms of any loans between the utility and each such affiliated interest or subsidiary and a listing of the year-end loan amounts and maximum loan amounts outstanding during the year.

[Transactions that equal or exceed \$100,000]

Short-term loans:

None.

Long-term loans:

None.

WAC 480-90-264 (2)(e)

A description of the terms and total amount of any obligation or liability assumed by the utility for each such affiliated interest or subsidiary.

[Transactions that equal or exceed \$100,000]

Description of basis of tax pricing, when applicable:

NW Holdings will file and pay taxes on a consolidated basis with its subsidiaries. For any taxable year, these subsidiaries have income and expenses, which cause NW Holdings' consolidated tax liability to increase or decrease. Monthly payments would be made from NWN and its subsidiaries to or from NW Holdings to the extent the operations have income or losses. Refer to the table below for total tax sharing transactions that exceed \$100,000 for 2020.

Transfer of Obligation (Right) or Liability (Asset) Assumed by the Utility:

The table below lists the total tax sharing transfers when the total of the affiliate's transactions exceeds \$100,000:

Name of Affiliate	Total Tax Sharing Transfers > \$100,000
Northwest Natural Holding Company	\$27,744,792

WAC 480-90-264 (2)(f)

A description of the activities of each such affiliated interest or subsidiary with which the utility has transactions. *[Transactions that equal or exceed \$100,000]*

In addition to the information provided below, see the Cost Allocation Manual included as Exhibit B in this Affiliated Interest Report for further descriptions of the activities of each affiliated interest or subsidiary with which NWN has transactions.

Below are the descriptions of general transactions with all affiliated interests including transactions that do not meet the \$100,000 reporting threshold.

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.

WAC 480-90-264 (2)(g)

A list of all common officers and directors between the gas utility and each such affiliated interest or subsidiary, along with their titles in each organization. *[Transactions that equal or exceed \$100,000]*

Below are lists of all common officers and directors including those organizations that do not meet the \$100,000 reporting threshold.

NORTHWEST NATURAL HOLDING COMPANY¹

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. Burkhartsmeier ²	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.
- 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.

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

² Mr. Burkhartsmeier resigned from his officer positions effective July 28, 2023.

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. Burkhartsmeyer ³	Senior Executive Vice President, Strategy and Business Development and Chief Financial Officer
James R. Downing ⁴	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
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.

³ Mr. Burkhartsmeyer resigned from his officer positions effective July 28, 2023.

⁴ Mr. Downing resigned from his officer positions effective March 19, 2024.

- Mr. Burkhartsmeyer was appointed Executive Vice President, Strategy and Business Development and Chief Financial Officer effective May 25, 2023. Mr. Burkhartsmeyer had been previously serving as Senior Vice President and Chief Financial Officer. Mr. Burkhartsmeyer 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. 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.

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 ⁵	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.

⁵ 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.

OFFICERS OF THE LIMITED LIABILITY COMPANY

Michael Kotyk ⁶	President
Brody J. Wilson*	Treasurer
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)

⁶ 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.

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. 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 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. 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

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. 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

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. 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

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. Burkhardtsmeyer 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%.⁷

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)

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

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

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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- 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 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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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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

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CHANGES IN OFFICERS

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Exhibits included:

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

- Confidential Exhibit A provides financial statements as discussed in response to WAC 480-90-264(2)(a) above.
- Exhibit B provides the Cost Allocation Manual discussed in several items above.
- Confidential Exhibit C provides a company organization chart as discussed in response to WAC 480-90-264(1) above.