

NORTHWEST NATURAL GAS COMPANY
 AFFILIATED INTEREST REPORT
 FOR THE CALENDAR YEAR ENDING DECEMBER 31, 2019

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 the Organizational Chart 1 of Northwest Natural Gas Company's ("NW Natural" or "NWN") parent company, Northwest Natural Holding Company ("NW Holdings"), included at the end of 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)-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
NWN Gas Storage	\$239,475

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

Name of Affiliate	Total Service Payments
NWN Gas Storage	\$1,131,949
Gill Ranch Storage	\$ 711,411
NW N Holding Company	\$ 466,297
NWN Water	\$1,701,472

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 Confidential 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 Confidential 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 2019.

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	\$ 8,575,000
Northwest Natural Gas Reserve	\$1,125,000

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 Confidential 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.

NW Natural Holdings

NW Holdings is the parent company of NWN (effective October 1, 2018).

Affiliated transactions between NWN 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 the NW Holdings which are then subsequently direct charged their portion to the NW Holdings and reimbursed to NWN through intercompany billings;
- Insurance may be purchased by NWN on behalf of the consolidated enterprise, and is subsequently allocated to the 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"). Effective October 1, 2018, NNGFC became a wholly-owned subsidiary of NW Holdings. See KBPC activities described below.

Affiliated transactions between NWN 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 direct charged to NNGFC and reimbursed to NWN through intercompany billings;
- Insurance purchased by NWN on behalf of the consolidated enterprise, 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

KBPC is a wholly-owned subsidiary of 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

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

NW Natural wholly owns Northwest Energy Corporation ("NW Energy Corp"), which 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 on behalf of the consolidated enterprise, 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 NW Energy Corp 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 LLC;
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual;
- Insurance purchased by NWN on behalf of the consolidated enterprise, and is subsequently charged to NW Energy Corp and reimbursed to NWN through intercompany billings; and
- Payments between NW Natural and the NWN Gas Reserves for current tax expense or benefit.

Northwest Biogas, LLC

Effective October 1, 2018, NW Holdings owns a 50% membership interest in Northwest Biogas, LLC (“NW Biogas”). NW Holdings also serves as the Managing Member. The other 50% membership interest is owned by BEF Renewable Incorporated. NW Biogas previously developed and operates a demonstration biodigester located at Three Mile Canyon Farms in Boardman, Oregon. In 2017, NW Biogas began leasing the previously used demonstration biodigester to an unaffiliated third party.

NW Natural Energy, LLC

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

Affiliated transactions between NWN 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 direct charged to NWN Energy and reimbursed to NWN through intercompany billings; and
- Insurance purchased by NWN on behalf of the consolidated enterprise, and is subsequently charged to NWN Energy and reimbursed to NWN through intercompany billings.

NW Natural Gas Storage, LLC

NWN Energy wholly owns NWN Gas Storage, which was formed in 2009. The entity owns and manages non-utility gas storage interests.

Affiliated transactions between NWN 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, which are then subsequently direct charged to NWN Gas Storage and reimbursed by NWN Gas Storage’s subsidiary, Gill Ranch Storage, LLC (“GRS”); 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.

Gill Ranch Storage, LLC

GRS was formed in 2007. In 2007, GRS entered into a Joint Project Agreement with Pacific Gas & Electric Company (“PG&E”) to develop and own the Gill Ranch underground natural gas storage facility near Fresno, California. Currently, GRS owns 75% undivided ownership interest in this facility and is the sole operator of the facility. PG&E owns 25% undivided ownership interest. Ownership in the facility is structured as tenants in common. GRS owns rights of 75% of the available storage capacity at the facility. GRS’s share is designed to provide 15 Bcf of working gas capacity. The facility began operations in the fourth quarter of 2010. NWN Gas Storage entered into an agreement effective June 20, 2018, to sell all of its interests in GRS. As of the date of this filing, the sale has not yet been completed.

Affiliated transactions between NWN and GRS generally include:

- Direct charges for GRS’s use of NWN’s administrative and operating staff;
- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual;
- Vendor payments made by NWN on behalf of GRS and subsequently reimbursed by GRS through intercompany billings; and
- General liability and D&O insurance is purchased by NWN on behalf of the consolidated enterprise, and is subsequently direct charged to GRS and reimbursed to NWN through intercompany billings.

Trail West Holdings, LLC (“TWH”)

NWN Energy and TransCanada American Investment Ltd. each own a fifty percent (50%) membership interest in TWH. TWH wholly owns Trail West Pipeline, LLC (TWP), which is developing the cross-Cascades natural gas pipeline. See below for description of TWP.

Affiliated transactions between NWN/NWN Energy and TWH generally include:

- Direct charges for TWH’s use of NWN administrative and operating staff;
- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual; and
- Because accounting is based on the equity method, TWH has no separate set of accounts except for dedicated nominal accounts in other income and expense on NWN Energy’s Income Statement, which includes non-billable expenses to TWH. The investment is tracked as “Other Investments” (account 124059).

NW Natural Water Company, LLC

NW Natural Water Company, LLC (“NW Water”) is a subsidiary of NW Holdings (effective October 1, 2018), and was formed in December 2017 to be a holding company for one or more water companies.

Affiliated transactions between NWN and the affiliate would generally include:

- Group insurance purchased by NWN, and is subsequently allocated to the Company and reimbursed to NWN through intercompany billings, for the Company 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 direct charged to NW Water and reimbursed to NWN through intercompany billings; and
- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual, for the Company and subsidiaries as applicable.

NW Natural Water of Oregon, LLC

NW Natural Water of Oregon, LLC ("NW Water OR") is a subsidiary of NW Water and was formed in October 2018 to be a holding company for one or more water companies in Oregon.

Affiliated transactions between NWN and the affiliate would generally include:

- Annual allocation of indirect charges pursuant to NW Natural's Cost Allocation Manual, for the Company 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 the affiliate and reimbursed to NWN through intercompany billings , for the Company and subsidiaries as applicable.

Sunriver Water LLC

Sunriver Water LLC is a subsidiary of NW Natural Water of Oregon, LLC. It is a water utility acquired by NW Water OR through the purchase of its membership interests effective May 31, 2019.

Affiliated transactions between NWN and the affiliate 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 the Company's use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged the Company and reimbursed to NWN through intercompany billings.

Sunriver Environmental LLC

Sunriver Environmental LLC is a subsidiary of NW Water OR. It is a wastewater utility in Oregon acquired by NW Water OR through the purchase of its membership interests effective May 31, 2019.

Affiliated transactions between NWN and the affiliate 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 the Company's use of NWN staff; and
- Insurance purchased by NWN, and is subsequently charged the Company and reimbursed to NWN through intercompany billings.

NW Natural Water of Washington, LLC

NW Natural Water of Washington, LLC is a subsidiary of NW Water and was formed in October 2018 to be a holding company for one or more water companies in Washington.

Affiliated transactions between NWN and the affiliate would generally include:

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

Cascadia Water, LLC

Cascadia Water, LLC was formed in April 2018 to hold assets acquired from water utilities in Washington. The assets were successfully acquired in November 2018. Cascadia Water, LLC was transferred from NW Water to its wholly-owned subsidiary, NW Natural Water of Washington, LLC, effective October 31, 2019. Cascadia Water, LLC is now a subsidiary of NW Natural Water of Washington, LLC.

Affiliated transactions between NWN and the affiliate 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, LLC's use of NWN staff; and
- Insurance purchased by NWN on behalf of the consolidated enterprise, and is subsequently direct charged to Cascadia Water, LLC and reimbursed to NWN through intercompany billings.

NW Natural Water of Idaho, LLC

NW Natural Water of Idaho, LLC (“NW Water ID”) is a subsidiary of NW Water and was formed in October 2018 to be a holding company for one or more water companies in Idaho.

Affiliated transactions between NWN and the affiliate would generally include:

- Annual allocation of indirect charges pursuant to NW Natural’s Cost Allocation Manual, for the Company 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 charged the Company and reimbursed to NWN through intercompany billings, for the Company and subsidiaries as applicable.

Falls Water Co., Inc.

Falls Water Co., Inc. is a wholly owned subsidiary of NW Water. It is a water utility in Idaho acquired by NW Water through merger on September 12, 2018.

Affiliated transactions between NWN and the affiliate 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 Co.’s use of NWN staff; and
- Insurance purchased by NWN on behalf of the consolidated enterprise, and is subsequently direct charged to Falls Water Co. and reimbursed to NWN through intercompany billings.

Salmon Valley Water Company

Salmon Valley Water Company is a wholly owned subsidiary of NW Water. It is a water utility in Oregon acquired by NW Water pursuant to a stock purchase agreement in November 2018.

Affiliated transactions between NWN and the affiliate 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 Water Company’s use of NWN staff; and
- Insurance purchased by NWN on behalf of the consolidated enterprise, and is subsequently charged to Salmon Valley Water Company and reimbursed to NWN through intercompany billings.

NW Natural Water of Texas, LLC

NW Natural Water of Texas, LLC is a subsidiary of NW Water and was formed in October 2019 to be a holding company for one or more water companies in Texas.

Affiliated transactions between NWN and the affiliate 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 the Company's use of NWN staff; and
- Group insurance purchased by NWN, and is subsequently allocated to the Company 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]

NORTHWEST NATURAL HOLDING COMPANY

DIRECTORS

Tod R. Hamachek, Chair	C. Scott Gibson, Vice Chair
David H. Anderson	Jane L. Peverett
Timothy P. Boyle	Kenneth Thrasher
Martha L. ("Stormy") Byorum	Malia H. Wasson
John D. Carter	Charles A. Wilhoite
Mark S. Dodson	
Monica Enand	

CHANGES IN MEMBERS OF THE BOARD

- Ms. Enand was appointed to the Board of Directors effective November 12, 2019.
- Mr. Gibson was appointed Vice-Chair effective May 23, 2019.

OFFICERS

<u>Names</u>	<u>2019</u>
David H. Anderson	President and Chief Executive Officer
Frank H. Burkhartsmeier	Senior Vice President and Chief Financial Officer
MardiLyn Saathoff	Senior Vice President and General Counsel

Shawn M. Filippi Vice President, Corporate Secretary and Chief Compliance Officer

Brody J. Wilson Vice President, Chief Accounting Officer, Controller, and Treasurer

NORTHWEST NATURAL GAS COMPANY

DIRECTORS

Tod R. Hamachek, Chair	C. Scott Gibson, Vice Chair
David H. Anderson	Jane L. Peverett
Timothy P. Boyle	Kenneth Thrasher
Martha L. ("Stormy") Byorum	Malia H. Wasson
John D. Carter	Charles A. Wilhoite
Mark S. Dodson	Steven E. Wynne
Monica Enand	

CHANGES IN MEMBERS OF THE BOARD

- Ms. Enand was appointed to the Board of Directors effective November 12, 2019.
- Mr. Gibson was appointed Vice-Chair effective May 23, 2019.

OFFICERS

<u>Names</u>	<u>2019</u>
David H. Anderson	President and Chief Executive Officer
Frank H. Burkhartsmeier	Senior Vice President and Chief Financial Officer
MardiLyn Saathoff	Senior Vice President, Regulation and General Counsel
Kimberly A. Heiting	Senior Vice President, Operations and Chief Marketing Officer
James R. Downing	Vice President and Chief Information Officer
Shawn M. Filippi	Vice President, Corporate Secretary and Chief Compliance Officer
Kimberly A. Heiting	Senior Vice President, Operations and Chief Marketing Officer
Jon G. Huddleston	Vice President, Engineering and Utility Operations

Justin B. Palfreyman	Vice President, Strategy and Business Development
Melinda B. Rogers	Vice President and Chief Human Resources and Diversity Officer
David A. Weber	Vice President, Gas Supply and Utility Support Services
Kathryn M. Williams	Vice President, Public Affairs and Sustainability
Brody J. Wilson	Vice President, Chief Accounting Officer, Controller, and Treasurer

CHANGES IN OFFICERS

- Mr. Thomas J.M. Imeson retired as Vice President, Public Affairs effective March 31, 2019.
- Ms. Kathryn M. Williams was appointed Vice President, Public Affairs effective April 1, 2019. Ms. Williams became Vice President, Public Affairs and Sustainability as of February 27, 2020.
- Mr. Weber was appointed Vice President, Gas Supply and Utility Support Services effective August 1, 2019.
- Ms. Lori L. Russell retired as Vice President, Utility Services effective August 1, 2019.

NNG FINANCIAL CORPORATION

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

Type of operations: Financial

Year Created: 1984

BOARD OF DIRECTORS

David H. Anderson, Chair*

MardiLyn Saathoff*

Frank H. Burkhartsmeier*

Kimberly A. Heiting*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

OFFICERS OF THE CORPORATION

David H. Anderson* President and Chief Executive Officer

Brody J. Wilson*
Shawn M. Filippi*

Treasurer and Controller
Corporate Secretary

(*Officer of NWN)

CHANGES IN OFFICERS

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

KB PIPELINE COMPANY

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

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeyer*
MardiLyn Saathoff*
Kimberly A. Heiting*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

OFFICERS OF THE COMPANY

David A., Weber*	President
Randolph S. Friedman	Vice President
Brody J. Wilson*	Treasurer and Controller
Shawn M. Filippi*	Corporate Secretary

(*Officer of NWN)

CHANGES IN OFFICERS

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

NORTHWEST ENERGY CORPORATION

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

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

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

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

NWN GAS RESERVES LLC

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

MANAGEMENT

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

BOARD OF DIRECTORS

David H. Anderson*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
David A. Weber*
Kimberly A. Heiting*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

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

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

TRAIL WEST HOLDINGS, LLC

50% membership interest owned by NW Natural Energy, LLC
50% membership interest owned by TransCanada American Investment Ltd.
Type of Operations: Gas Pipeline Owner
Year created: 2006

MANAGEMENT

Management is by Management Committee consisting of: Russell Mahan, TransCanada and Justin B. Palfreyman, NW Natural Energy, LLC.

TRAIL WEST PIPELINE, LLC

Wholly-owned subsidiary of Trail West Holdings, LLC
Type of Operations: Gas Pipeline Owner and Operator
Year Created: 2006

MANAGEMENT

Management is by Management Committee of Trail West Holdings, LLC.

BL CREDIT HOLDINGS, LLC

Wholly-owned subsidiary of Trail West Pipeline, LLC.
Type of Operations: Gas Transportation
Year Created: 2009

MANAGEMENT

BL Credit Holdings, LLC is member-managed.

OFFICERS OF THE LIMITED LIABILITY COMPANY

No officers of NWN are officers of the limited liability company.

NORTHWEST BIOGAS, LLC

50% membership interest owned by Northwest Natural Holding Company
50% membership interest owned by BEF Renewable Incorporated
Type of Operations: Biodigester Owner
Year Created: 2008

MANAGEMENT

Northwest Biogas, LLC is member-managed
Managing Member: Northwest Natural Holding Company

OFFICERS OF THE LIMITED LIABILITY COMPANY

Angus Duncan**	President
Barbara Summers	Vice President
Felicia Phillips**	Treasurer and Controller

** Not employees of NWN or its affiliates.

CHANGES IN OFFICERS

No changes.

NW NATURAL ENERGY, LLC

Wholly-owned subsidiary of Northwest Natural Holding Company (*effective October 1, 2018*)
Type of Operations: Holding Company
Year Created: 2009

MANAGEMENT

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

BOARD OF DIRECTORS

David H. Anderson*
Frank H. Burkhartsmeyer*
MardiLyn Saathoff*
Kimberly A. Heiting

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

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

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

NW NATURAL GAS STORAGE, LLC

Wholly-owned subsidiary of NW Natural Energy, LLC
Type of Operations: Natural Gas Storage Development and Holding Company
Year Created: 2009

MANAGEMENT

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

BOARD OF DIRECTORS

David H. Anderson*
Frank H. Burkhartsmeyer*
MardiLyn Saathoff*
Kimberly A. Heiting*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

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

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

GILL RANCH STORAGE, LLC

Wholly-owned subsidiary of NW Natural Gas Storage, LLC
Type of Operations: Natural Gas Storage
Year Created: 2007

MANAGEMENT

Gill Ranch Storage, LLC is manager-managed
Manager: Board of Directors

BOARD OF DIRECTORS

David H. Anderson*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

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

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

NW NATURAL WATER COMPANY, LLC

Wholly-owned subsidiary of Northwest Natural Holding Company
Type of Operations: Non-Operating Holding Company
Year Created: 2017

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

NW NATURAL WATER OF OREGON, LLC

Wholly-owned subsidiary of Northwest Natural Water Company, LLC
Type of Operations: Water Company
Year Created: 2018

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeyer*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

SUNSTONE WATER, LLC

Wholly-owned subsidiary of Northwest Natural Water of Oregon, LLC
("NW Water OR")

Type of Operations: Platform for acquisitions of water utilities

Year Created: 2019

BOARD OF DIRECTORS

David H. Anderson, Chair*

Frank H. Burkhartsmeyer*

MardiLyn Saathoff*

Kimberly A. Heiting*

Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman* President

Brody J. Wilson* CFO and Treasurer

Shawn M. Filippi* Corporate Secretary

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

SUNSTONE INFRASTRUCTURE, LLC

Wholly-owned subsidiary of NW Water OR

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

Year Created: 2019

BOARD OF DIRECTORS

David H. Anderson, Chair*

Frank H. Burkhartsmeyer*

MardiLyn Saathoff*

Kimberly A. Heiting*

Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

SUNRIVER WATER LLC

Wholly-owned subsidiary of NW Water OR

Type of Operations: Water Company

Year Created: 1998; acquired by NW Water OR effective May 31, 2019

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

SUNRIVER ENVIRONMENTAL LLC

Wholly-owned subsidiary of NW Water OR

Type of Operations: Wastewater Company

Year Created: 1998; acquired by NW Water OR effective May 31, 2019

BOARD OF DIRECTORS

David H. Anderson, Chair*

Frank H. Burkhartsmeier*

MardiLyn Saathoff*

Kimberly A. Heiting*

Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

Justin B. Palfreyman* President

Brody J. Wilson* CFO and Treasurer

Shawn M. Filippi* Corporate Secretary

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

NW NATURAL WATER OF WASHINGTON, LLC

Wholly-owned subsidiary of Northwest Natural Water Company, LLC

Type of Operations: Water Company

Year Created: 2018 (Washington)

BOARD OF DIRECTORS

David H. Anderson, Chair*

Frank H. Burkhartsmeier*

MardiLyn Saathoff*

Kimberly A. Heiting*

Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.

- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

CASCADIA WATER, LLC

Wholly-owned subsidiary of Northwest Natural Water of Washington Company,
LLC

Type of Operations: Water Company

Year Created: 2018 (Washington)

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

- Alison M. Pear resigned as Assistant Corporate Secretary effective as of October 11, 2019.

CASCADIA INFRASTRUCTURE, LLC

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

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

NW NATURAL WATER OF IDAHO, LLC

Wholly-owned subsidiary of Northwest Natural Water Company, LLC
Type of Operations: Water Company
Year Created: 2018 (Idaho)

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

GEM STATE WATER COMPANY, LLC

Wholly-owned subsidiary of Northwest Natural Water of Idaho, LLC
Type of Operations: Water Company
Year Created: 2018 (Idaho)

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

GEM STATE INFRASTRUCTURE, LLC

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

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

FALLS WATER CO., INC.

Wholly-owned subsidiary of Northwest Natural Water Company, LLC
Type of Operations: Water Company
Year Acquired: 2018 (Idaho); acquired by merger with FWC Merger Sub, Inc. on September 12, 2018

BOARD OF DIRECTORS¹

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

¹ Board of Directors effective as September 12, 2018, upon completion of the merger.

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE CORPORATION

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

SALMON VALLEY WATER COMPANY

Wholly-owned subsidiary of Northwest Natural Water Company, LLC

Type of Operations: Water Company

Year Acquired: 2018; acquired through purchase of outstanding stock effective November 2, 2018.

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE CORPORATION

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

NW NATURAL WATER OF TEXAS, LLC

Wholly-owned subsidiary of Northwest Natural Water Company, LLC
Type of Operations: Platform for acquisitions of Texas water utilities
Year Created: 2019 (Texas)

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

BLUE TOPAZ WATER, LLC

Wholly-owned subsidiary of Northwest Natural Water of Texas, LLC
Type of Operations: Acquisition Vehicle for Water Utility
Year Created: 2019 (Texas)

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

BLUE TOPAZ INFRASTRUCTURE, LLC

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

BOARD OF DIRECTORS

David H. Anderson, Chair*
Frank H. Burkhartsmeier*
MardiLyn Saathoff*
Kimberly A. Heiting*
Justin B. Palfreyman*

(*Officer of NWN)

CHANGES IN MEMBERS OF THE BOARD

- Kimberly A. Heiting was appointed as of October 1, 2019.
- Justin B. Palfreyman was appointed as of January 1, 2020.

OFFICERS OF THE LIMITED LIABILITY COMPANY

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

(*Officer of NWN)

CHANGES IN OFFICERS

No changes.

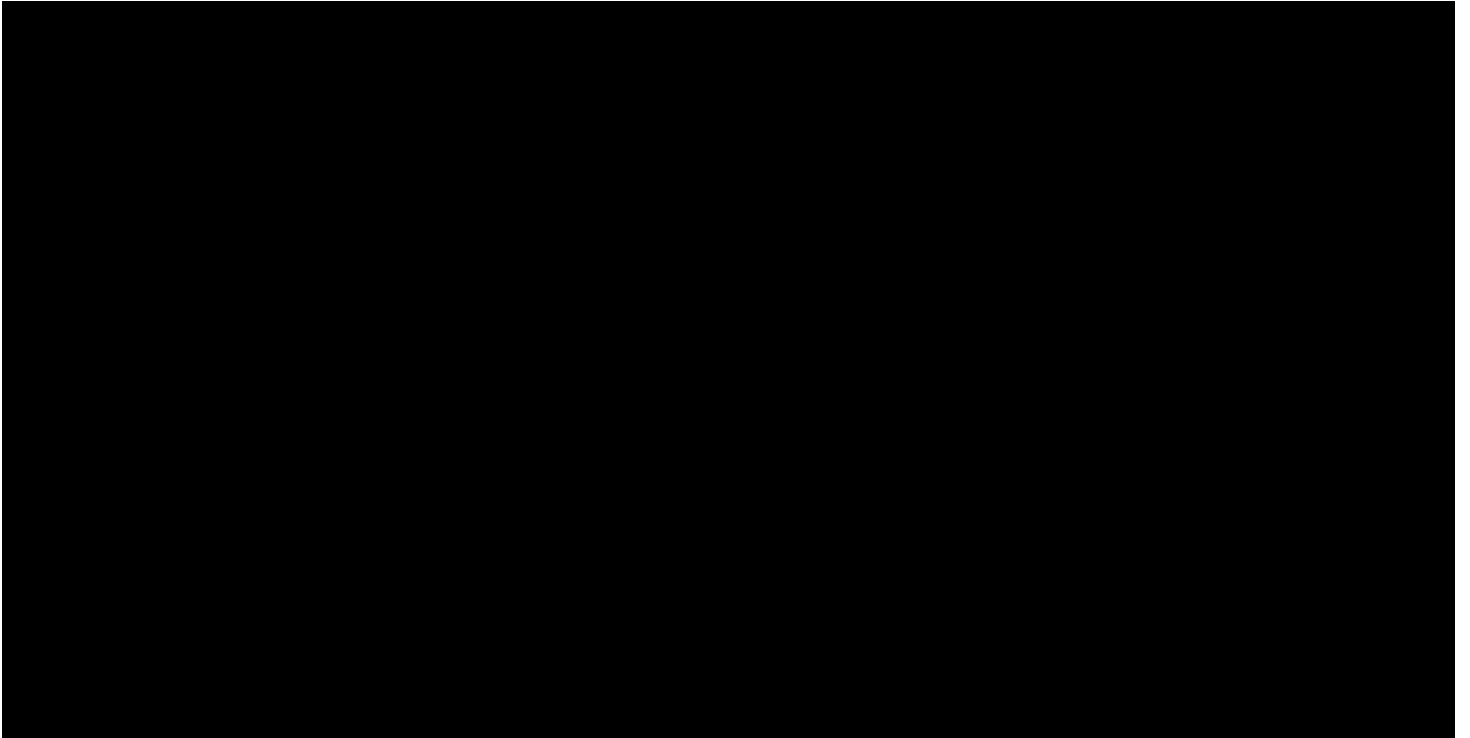
Additional information included

Additional information incorporated into this 2019 affiliated interested report includes the following:

- Confidential Exhibit A provides financial statements as discussed in response to WAC 480-90-264 (2)(a) above.
- Confidential Exhibit B provides the Cost Allocation Manual discussed in several items above.
- Exhibit C provides the report on compliance and officer attestation in compliance with Stipulating Condition No. 30 of Order 01 in docket UG-170094.

Please note that there have been no changes to the enclosed Cost Allocation Manual (Confidential Exhibit B) since NW Natural's filing of this same document with the Company's Master Services Agreement in compliance with Stipulating Condition No. 25e on December 28, 2018, in docket UG-170094. Please see Chart 1 in this Affiliated Interest Report for an updated organization chart.

CHART 1
(As of November 8, 2019, and as in effect on December 31,
2019) *



* Notes:

- After December 31, 2019, NW Natural Water of Washington, LLC acquired Suncadia Water Company, LLC and Suncadia Environmental Company, LLC and NW Natural Water of Texas, LLC acquired T&W Water Service Company. More information about these entities will be provided in NWN's 2020 Affiliated Interest Report for the period ending December 31, 2020.
- BlackRock, Inc. and The Vanguard Group 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.
- On October 1, 2018, NWN consummated a holding company reorganization, whereby NW Holdings became the sole shareholder of all of the outstanding shares of NWN, and NWN transferred to NW Holdings all outstanding interests of each of its subsidiaries other than Northwest Energy Corporation and its subsidiary, NWN Gas Reserves LLC.