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**VIA ELECTRONIC FILING**

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

**Re: NW Natural's 2022 Affiliated Interest Report and Cost Allocation Manual**

In compliance with WAC 480-90-264, attached is the 2022 Affiliated Interest Report and Cost Allocation Manual for Northwest Natural Gas Company, dba NW Natural ("NW Natural" or "Company").

This 2022 Affiliated Interest Report includes the following enclosed exhibits:

- Confidential Exhibit A provides affiliated interest financial statements.
- Exhibit B provides the Company's cost allocation manual.
- Confidential Exhibit C provides the organization chart for NW Natural's parent company.

Please note that we have made minor housekeeping changes to the cost allocation manual (Exhibit B) for ministerial updates including updating the administrative overhead rate to reflect current costs and adding NW Natural departments providing shared service for completeness of the existing list. There were no changes to any cost allocation methods.

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

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

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*/s/ Natasha Siores*

Natasha Siores  
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Enclosures:

NEW-NWN-2022-Affiliated-Interest-Rpt-04-27-2023  
NEW-NWN-2022-Affiliated-Interest-Rpt-Cost-Alloc-Exh-A-04-27-2023 (C)  
NEW-NWN-2022-Affiliated-Interest-Rpt-Cost-Alloc-Exh-A-04-27-2023 (R)  
NEW-NWN-2022-Affiliated-Interest-Rpt-Cost-Alloc-Exh-B-04-27-2023  
NEW-NWN-2022-Affiliated-Interest-Rpt-Cost-Alloc-Exh-C-04-27-2023 (C)  
NEW-NWN-2022-Affiliated-Interest-Rpt-Cost-Alloc-Exh-C-04-27-2023 (R)

cc: Shawn Filippi  
Brody Wilson