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April 25, 2023

VIA ELECTRONIC FILING

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

Re: RG 90 / UM 2114 / UM 2068 – NW Natural’s First Quarter 2023 Report of COVID-19-Related Costs and Benefits

As required by Order No. 20-380 issued in UM 2068, Northwest Natural Gas Company (dba as NW Natural) has enclosed for filing the compliance report itemizing utility costs, savings, and benefits resulting from COVID-19 for the first quarter of 2023. This confidential report contains material, nonpublic financial information as defined by the Securities and Exchange Commission’s Regulation FD and is exempt from public disclosure under OAR 860-001-0070.

NW Natural’s parent company, Northwest Natural Holding Company, has scheduled its earnings release for May 4, 2023, after which the enclosed report would no longer require the confidential designation. Accordingly, NW Natural will refile the enclosed report without the confidential designation after that time.

Please address correspondence on this matter to me at rebecca.trujillo@nwnatural.com or 503-610-7326 with copies to the following:

eFiling
Rates & Regulatory Affairs
NW Natural
250 SW Taylor Street
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Telephone: (503) 610-7330
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Email: eFiling@nwnatural.com

Sincerely,

/s/ Rebecca Trujillo

Rebecca Trujillo
Regulatory Consultant

Enclosure

NW Natural
Oregon Quarterly COVID Report
COVID-19 Costs, Savings, and Benefits
For the three months ended March 31, 2023

Term Sheet		OR	OR	OR
Category	COVID Itemization:	2020 Total	2021 Total	2022 Total
Item a	Direct Costs*	2,517,469	763,711	242,124
Item a	Direct Savings and Benefits*	(237,839)	(576,189)	(137,443)
	<i>Travel, meals and entertainment related</i>	(236,843)	(362,053)	0
	<i>Employee expenses: education and refreshments</i>		(201,229)	(113,424)
	<i>Interest</i>	(996)	(12,907)	(24,019)
Item b	Late Payment Fees Not Assessed*	1,254,487	1,263,278	1,108,665
Item c	Bad Debt Expense Above Baseline***	2,093,761	(134,084)	1,663,597
	<i>Residential</i>	1,188,554	212,535	1,086,395
	<i>Commercial</i>	853,114	(299,948)	377,743
	<i>Industrial</i>	29,303	(100,268)	142,579
	<i>Interest</i>	22,789	53,598	56,881
Item d	Reconnections and Field Visits Apr 1, 2021-Oct 1, 2022	-	-	-
Item e	Foregone Reconnection Charges Incurred through Nov 15, 2020	-	-	-
Item f	COVID-19 Bill Payment Assistance Program****	-	3,730,918	5,563,627
	Total	5,627,877	5,047,634	8,440,571

* Beginning October 1, 2022 the quarterly activity on these categories include interest only

** The aggregated total of Late Payment Fees was reduced in November 2022 for the UG 435 COVID late fee adjustment of \$163,000.

*** Beginning January 1, 2023 the quarterly activity on the bad debt expense category includes interest or adjustments to the previous provision for bad debt expense for recoveries and write-offs only. Note, in Q1, 2023 the activity represented interest only.

**** Activity in 2023 represents AMP time payment matching grants and interest.

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