



250 SW Taylor Street
Portland, OR 97204

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July 24, 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 2Q 2023 Report of COVID-19-Related Costs and Benefits

As required by Order No. 20-380 issued in UM 2068, enclosed for filing is Northwest Natural Gas Company dba as NW Natural’s compliance report itemizing utility costs, savings, and benefits resulting from COVID-19 for the second 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 August 3, 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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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 June 30, 2023

Term Sheet

Category	COVID Itemization:	2020 Total	2021 Total	Q1 2022	Q2 2022	Q3 2022	Q4 2022	2022 Total	Q1 2023	Current Qtr		
Item a	Direct Costs*	2,517,469	763,711	120,808	78,355	26,087	16,874	242,124	28,397			
Item a	Direct Savings and Benefits*	(237,839)	(576,189)	(120,567)	(29,771)	17,623	(4,728)	(137,443)	(8,232)			
	<i>Travel, meals and entertainment related</i>	(236,843)	(362,053)	(22,897)	22,897	-	-	0	-			
	<i>Employee expenses: education and refreshments</i>		(201,229)	(91,727)	(46,135)	24,438		(113,424)	-			
	<i>Interest</i>	(996)	(12,907)	(5,943)	(6,533)	(6,815)	(4,728)	(24,019)	(8,232)			
Item b	Late Payment Fees Not Assessed*	1,254,487	1,263,278	464,074	469,580	156,348	18,663	1,108,665	33,497			
Item c	Bad Debt Expense Above Baseline***	2,093,761	(134,084)	248,738	(661,061)	1,188,183	887,739	1,663,597	40,396			
	<i>Residential</i>	1,188,554	212,535	182,277	(653,401)	839,789	717,730	1,086,395	-			
	<i>Commercial</i>	853,114	(299,948)	52,337	(97,983)	277,427	145,962	377,743	-			
	<i>Industrial</i>	29,303	(100,268)	-	75,511	56,155	10,913	142,579	-			
	<i>Interest</i>	22,789	53,598	14,124	14,812	14,812	13,133	56,881	40,396			
Item d	Reconnections and Field Visits April 1, 2021-October 1, 2022	-	-	-	-	-	-	-	-			
Item e	Foregone Reconnection Charges Incurred through November 15, 2020	-	-	-	-	-	-	-	-			
Item f	COVID-19 Bill Payment Assistance Program****	-	3,730,918	2,295,925	2,802,261	372,945	92,497	5,563,627	121,865			
Total		5,627,877	5,047,634	3,008,977	2,659,364	1,761,185	1,011,045	8,440,571	215,922			

*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 Q2, 2023 the activity represented interest only.

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