



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
nwnatural.com

May 8, 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 2088 – NW Natural’s First Quarter 2023 Report of COVID-19-Related Costs and Benefits**

On April 25, 2023, Northwest Natural Gas Company dba as NW Natural (NW Natural or Company) filed its first quarter 2023 compliance report in the above-referenced docket. Because the required due date for the report fell before NW Natural’s parent company’s first quarter earnings release, the Company filed the report with a confidential designation.

Northwest Natural Holding Company released its first quarter earnings on May 4, 2023; as a result, the Company’s previously filed report no longer requires the confidential designation. The unredacted, non-confidential report is provided herein.

Please address correspondence on this matter to me at [rebecca.trujillo@nwnatural.com](mailto:rebecca.trujillo@nwnatural.com) or 503.610.7326 with copies to the following:

eFiling  
Rates & Regulatory Affairs  
NW Natural  
250 SW Taylor Street  
Portland, Oregon 97204  
Phone: (503) 610.7330  
Fax: (503) 220.2579  
[eFiling@nwnatural.com](mailto: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 Category	COVID Itemization:	OR	OR	OR	Current Qtr OR	OR	OR Aggregated
		2020 Total	2021 Total	2022 Total	Q1 2023	2023 Total	Total
Item a	<b>Direct Costs*</b>	2,517,469	763,711	242,124	28,397	28,397	<b>3,551,701</b>
Item a	<b>Direct Savings and Benefits*</b>	(237,839)	(576,189)	(137,443)	(8,232)	(8,232)	<b>(959,703)</b>
	<i>Travel, meals and entertainment related</i>	(236,843)	(362,053)	0		-	(598,896)
	<i>Employee expenses: education and refreshments</i>		(201,229)	(113,424)		-	(314,653)
	<i>Interest</i>	(996)	(12,907)	(24,019)	(8,232)	(8,232)	(46,154)
Item b	<b>Late Payment Fees Not Assessed*</b>	1,254,487	1,263,278	1,108,665	33,497	33,497	<b>3,496,927</b> **
Item c	<b>Bad Debt Expense Above Baseline***</b>	2,093,761	(134,084)	1,663,597	40,396	40,396	<b>3,663,670</b>
	<i>Residential</i>	1,188,554	212,535	1,086,395		-	2,487,484
	<i>Commercial</i>	853,114	(299,948)	377,743		-	930,908
	<i>Industrial</i>	29,303	(100,268)	142,579		-	71,614
	<i>Interest</i>	22,789	53,598	56,881	40,396	40,396	173,664
Item d	<b>Reconnections and Field Visits Apr 1, 2021-Oct 1, 2022</b>	-	-	-	-	-	-
Item e	<b>Foregone Reconnection Charges Incurred through Nov 15, 2020</b>	-	-	-	-	-	-
Item f	<b>COVID-19 Bill Payment Assistance Program****</b>	-	3,730,918	5,563,627	121,865	121,865	<b>9,416,410</b>
	<b>Total</b>	<b>5,627,877</b>	<b>5,047,634</b>	<b>8,440,571</b>	<b>215,922</b>	<b>215,922</b>	<b>19,169,005</b>

\* 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.