



## e-FILING REPORT COVER SHEET

COMPANY NAME:

DOES REPORT CONTAIN CONFIDENTIAL INFORMATION? No Yes If yes, submit a redacted public version (or a cover letter) by email. Submit the confidential information as directed in OAR 860-001-0070 or the terms of an applicable protective order.

Select report type: RE (Electric) RG (Gas) RW (Water) RT (Telecommunications)  
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Statute  
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Send confidential information, voluminous reports, or energy utility Results of Operations Reports to PUC Filing Center, PO Box 1088, Salem, OR 97308-1088 or by delivery service to 201 High Street SE Suite 100, Salem, OR 97301.



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Portland, OR 97204

503-226-4211  
nwnatural.com

October 26, 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 3Q 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’s, dba NW Natural (NW Natural or Company), compliance report itemizing utility costs, savings, and benefits resulting from COVID-19 for the third quarter of 2023. This confidential report contains material, nonpublic financial information as defined by the Securities and Exchange Commission’s Regulation Fair Disclosure 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 November 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.brown@nwnatural.com](mailto:rebecca.brown@nwnatural.com) or (503) 610-7326 with copies to the following:

eFiling  
Rates & Regulatory Affairs  
NW Natural  
250 SW Taylor Street  
Portland, Oregon 97204  
Telephone: (503) 610-7330  
Fax: (503) 220-2579  
Email: [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 September 30, 2023**

| Term Sheet Category COVID Itemization:                                  | 2020 Total       | 2021 Total       | Q1 2022          | Q2 2022          | Q3 2022          | Q4 2022          | 2022 Total       | Q1 2023        | Q2 2023        | Current Quarter<br>Q3 2023 | 2023 Total | Aggregated Total |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------------------|------------|------------------|
| Item a Direct Costs*  | 2,517,469        | 763,711          | 120,808          | 78,355           | 26,087           | 16,874           | 242,124          | 28,397         | 28,835         |                            |            |                  |
| Item a Direct Savings and Benefits*                                     | (237,839)        | (576,189)        | (120,567)        | (29,771)         | 17,623           | (4,728)          | (137,443)        | (8,232)        | (8,359)        |                            |            |                  |
| <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)        | (8,359)        |                            |            |                  |
| 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         | 34,013         |                            |            |                  |
| 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         | 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         | 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        | 118,689        |                            |            |                  |
| <b>Total</b>  | <b>5,627,877</b> | <b>5,047,634</b> | <b>3,008,977</b> | <b>2,659,364</b> | <b>1,761,185</b> | <b>1,011,045</b> | <b>8,440,571</b> | <b>215,922</b> | <b>213,573</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 Q3 2023 the activity represented interest only.  
 \*\*\*\* Activity in 2023 represents AMP time payment matching grants and interest.