



## 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)  
RO (Other, for example, industry safety information)

Did you previously file a similar report? No Yes, report docket number:

Report is required by: OAR  
Statute  
Order

Note: A one-time submission required by an order is a compliance filing and not a report (file compliance in the applicable docket)

Other  
(For example, federal regulations, or requested by Staff)

Is this report associated with a specific docket/case? No Yes, docket number:

List Key Words for this report. We use these to improve search results.

Send the completed Cover Sheet and the Report in an email addressed to [PUC.FilingCenter@state.or.us](mailto:PUC.FilingCenter@state.or.us)

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.



250 SW Taylor Street  
Portland, OR 97204

503-226-4211  
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January 30, 2024

**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 4Q 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 fourth 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 February 23, 2024, 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](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  
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 December 31, 2023**

Term Sheet Category COVID Itemization:	2021 Total	Q1 2022	Q2 2022	Q3 2022	Q4 2022	2022 Total	Q1 2023	Q2 2023	Q3 2023	Current Quarter Q4 2023	2023 Total	Aggregated Total
Item a Direct Costs*	763,711	120,808	78,355	26,087	16,874	242,124	28,397	28,835	29,279			
Item a Direct Savings and Benefits*	(576,189)	(120,567)	(29,771)	17,623	(4,728)	(137,443)	(8,232)	(8,359)	(8,488)			
Travel, meals and entertainment related	(362,053)	(22,897)	22,897	-		0	-	-	-			
Employee expenses: education and refreshments	(201,229)	(91,727)	(46,135)	24,438		(113,424)	-	-	-			
Interest	(12,907)	(5,943)	(6,533)	(6,815)	(4,728)	(24,019)	(8,232)	(8,359)	(8,488)			
Item b Late Payment Fees Not Assessed*	1,263,278	464,074	469,580	156,348	18,663	1,108,665	33,497	34,013	34,537			
Item c Bad Debt Expense Above Baseline***	(134,084)	248,738	(661,061)	1,188,183	887,739	1,663,597	40,396	40,396	42,272			
Residential	212,535	182,277	(653,401)	839,789	717,730	1,086,395	-	-	-			
Commercial	(299,948)	52,337	(97,983)	277,427	145,962	377,743	-	-	-			
Industrial	(100,268)	-	75,511	56,155	10,913	142,579	-	-	-			
Interest	53,598	14,124	14,812	14,812	13,133	56,881	40,396	40,396	42,272			
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	118,367			
<b>Total</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>	<b>215,967</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.