



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

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250 SW Taylor Street
Portland, OR 97204

503-226-4211
nwnatural.com

February 23, 2024

VIA ELECTRONIC FILING

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

Re: RG-90 / UM 2114 / UM 2068 – NW Natural’s 4Q 2023 Report of COVID-19-Related Costs and Benefits

On January 30, 2024, Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), filed its fourth 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 fourth quarter earnings release, the Company filed the report with a confidential designation.

Northwest Natural Holding Company released its fourth quarter earnings on February 23, 2024; 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 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
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	9,859	96,370	3,619,674
Item a Direct Savings and Benefits*	(576,189)	(120,567)	(29,771)	17,623	(4,728)	(137,443)	(8,232)	(8,359)	(8,488)	(2,858)	(27,938)	(979,408)
Travel, meals and entertainment related	(362,053)	(22,897)	22,897	-	-	0	-	-	-	-	-	(598,896)
Employee expenses: education and refreshments	(201,229)	(91,727)	(46,135)	24,438	-	(113,424)	-	-	-	-	-	(314,653)
Interest	(12,907)	(5,943)	(6,533)	(6,815)	(4,728)	(24,019)	(8,232)	(8,359)	(8,488)	-	(25,079)	(63,001)
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	11,630	113,677	3,577,107
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	-	123,063	3,746,338
Residential	212,535	182,277	(653,401)	839,789	717,730	1,086,395	-	-	-	-	-	2,487,484
Commercial	(299,948)	52,337	(97,983)	277,427	145,962	377,743	-	-	-	-	-	930,908
Industrial	(100,268)	-	75,511	56,155	10,913	142,579	-	-	-	-	-	71,614
Interest	53,598	14,124	14,812	14,812	13,133	56,881	40,396	40,396	42,272	-	123,063	256,332
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	39,876	398,796	9,693,342
Total	5,047,634	3,008,977	2,659,364	1,761,185	1,011,045	8,440,571	215,922	213,573	215,967	58,507	703,969	19,657,052

*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.