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August 4, 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 Second Quarter 2023 Report of COVID-19-Related Costs and Benefits**

On July 24, 2023, Northwest Natural Gas Company, dba NW Natural (NW Natural or Company), filed its second 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 second quarter earnings release, the Company filed the report with a confidential designation.

Northwest Natural Holding Company released its second quarter earnings on August 3, 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:

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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 Q2 2023	2023 Total	Aggregated Total
Item a	<b>Direct Costs*</b>	<b>2,517,469</b>	<b>763,711</b>	120,808	78,355	26,087	16,874	<b>242,124</b>	28,397	28,835	<b>57,232</b>	<b>3,580,536</b>
Item a	<b>Direct Savings and Benefits*</b>	<b>(237,839)</b>	<b>(576,189)</b>	(120,567)	(29,771)	17,623	(4,728)	<b>(137,443)</b>	(8,232)	(8,359)	<b>(16,591)</b>	<b>(968,062)</b>
	<i>Travel, meals and entertainment related</i>	<i>(236,843)</i>	<i>(362,053)</i>	<i>(22,897)</i>	<i>22,897</i>	-	-	<i>0</i>	-	-	-	<i>(598,896)</i>
	<i>Employee expenses: education and refreshments</i>		<i>(201,229)</i>	<i>(91,727)</i>	<i>(46,135)</i>	<i>24,438</i>		<i>(113,424)</i>	-	-	-	<i>(314,653)</i>
	<i>Interest</i>	<i>(996)</i>	<i>(12,907)</i>	<i>(5,943)</i>	<i>(6,533)</i>	<i>(6,815)</i>	<i>(4,728)</i>	<i>(24,019)</i>	<i>(8,232)</i>	<i>(8,359)</i>	<i>(16,591)</i>	<i>(54,513)</i>
Item b	<b>Late Payment Fees Not Assessed*</b>	<b>1,254,487</b>	<b>1,263,278</b>	464,074	469,580	156,348	18,663	<b>1,108,665</b>	33,497	34,013	<b>67,510</b>	<b>3,530,940</b> **
Item c	<b>Bad Debt Expense Above Baseline***</b>	<b>2,093,761</b>	<b>(134,084)</b>	248,738	(661,061)	1,188,183	887,739	<b>1,663,597</b>	40,396	40,396	<b>80,791</b>	<b>3,704,066</b>
	<i>Residential</i>	<i>1,188,554</i>	<i>212,535</i>	<i>182,277</i>	<i>(653,401)</i>	<i>839,789</i>	<i>717,730</i>	<i>1,086,395</i>	-	-	-	<i>2,487,484</i>
	<i>Commercial</i>	<i>853,114</i>	<i>(299,948)</i>	<i>52,337</i>	<i>(97,983)</i>	<i>277,427</i>	<i>145,962</i>	<i>377,743</i>	-	-	-	<i>930,908</i>
	<i>Industrial</i>	<i>29,303</i>	<i>(100,268)</i>	-	<i>75,511</i>	<i>56,155</i>	<i>10,913</i>	<i>142,579</i>	-	-	-	<i>71,614</i>
	<i>Interest</i>	<i>22,789</i>	<i>53,598</i>	<i>14,124</i>	<i>14,812</i>	<i>14,812</i>	<i>13,133</i>	<i>56,881</i>	<i>40,396</i>	<i>40,396</i>	<i>80,791</i>	<i>214,060</i>
Item d	<b>Reconnections and Field Visits April 1, 2021-October 1, 2022</b>	-	-	-	-	-	-	-	-	-	-	-
Item e	<b>Foregone Reconnection Charges Incurred through November 15, 2020</b>	-	-	-	-	-	-	-	-	-	-	-
Item f	<b>COVID-19 Bill Payment Assistance Program****</b>	-	<b>3,730,918</b>	2,295,925	2,802,261	372,945	92,497	<b>5,563,627</b>	121,865	118,689	<b>240,554</b>	<b>9,535,099</b>
<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>	<b>429,496</b>	<b>19,382,578</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 Q2, 2023 the activity represented interest only.

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