

**BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION**

In the Matter of

NORTHWEST NATURAL GAS COMPANY
dba NW NATURAL

Petition for an Accounting Order Associated
with COVID-19 Public Health Emergency

DOCKET NO. UG-_____
PETITION

I. INTRODUCTION

1 Pursuant to WAC 480-07-370(1)(b) and 480-90-203, Northwest Natural Gas Company (“NW Natural” or the “Company”) files this petition (“Petition”) with the Washington Utilities and Transportation Commission (the “Commission”) seeking authorization for an accounting order to allow the use of deferred accounting, from the date of this Petition forward, for costs associated with the recent COVID-19 public health emergency. As described more fully below, NW Natural anticipates that the emergency, overall, will result in costs to customers that the Company seeks to defer for later rate-making treatment.

II. BACKGROUND

2 NW Natural is a natural gas utility and public service company doing business in the State of Washington and is subject to the jurisdiction of the Commission regarding rates, service, and accounting practices. The Company’s principal place of business is 250 SW Taylor Street, Portland, Oregon 97204-3038.

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III. COMMUNICATIONS

3 Communications regarding this Petition should be addressed to:

NW Natural
e-Filing for Regulatory Affairs
250 SW Taylor Street
Portland, Oregon 97204-3038
Telephone: (503) 610-7330
Facsimile: (503) 220-2579
Email: eFiling@nwnatural.com

Zachary D. Kravitz
250 SW Taylor Street
Portland, Oregon 97204-3038
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Portland, Oregon 97204-3038
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4 In addition, NW Natural respectfully request that all data requests be addressed to:

e-Filing for Regulatory Affairs
eFiling@nwnatural.com

IV. REASONS FOR REQUEST FOR DEFERRED ACCOUNTING

5 On February 29, 2020, Washington Governor Inslee declared a state of emergency over the COVID-19 pandemic. NW Natural has suspended all service disconnections and late payment fees in order to help limit the impact on customers as they navigate these difficult economic times. The public health emergency is expected to drive significant accounts receivable write-off expense. NW Natural also expects to experience other costs related to the emergency that the Company is currently unable to predict. NW Natural will document all costs known to be incurred by the COVID-19 public health emergency.

6 Due to the unpredictable and unprecedented nature of the emergency, these costs
are not currently recovered in rates, outside normal business risk, and, accordingly,
NW Natural requests to recover these expenses through deferred accounting.

V. PROPOSED ACCOUNTING TREATMENT

7 Beginning on March 24, 2020, NW Natural proposes to account for the expenses
incurred as a result of COVID-19 by recording a deferral, in Account 186. In the
absence of approval of deferred accounting, NW Natural would record costs
associated with the COVID-19 public health emergency to various expense
accounts.

8 NW Natural may determine, as it works through the accounting specifics, that other
accounts will be used also.

VI. ESTIMATED AMOUNTS SUBJECT TO DEFERRAL

9 NW Natural is unable to predict an estimate of incurred expense related to COVID-
19 while the emergency is still fluid and changing rapidly.

VII. CONCLUSION

10 NW Natural respectfully requests that the Commission issue an accounting order
authorizing the Company to defer the costs described in this Petition.

Dated this 24th day of March 2020.

Respectfully Submitted,

/s/ Zachary D. Kravitz

NW NATURAL

Zachary D. Kravitz

Director, Rates and Regulatory Affairs

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