

- BEFORE THE PUBLIC SERVICE COMMISSION OF UTAH -

Application of Enbridge Gas Utah to Amortize the Energy Efficiency Deferred Account Balance	<u>DOCKET NO. 24-057-18</u> <u>ORDER SETTING FINAL RATE</u>
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ISSUED: January 30, 2026

BACKGROUND

On October 1, 2024, Enbridge Gas Utah (EGU) filed an application (“Application”) with the Public Service Commission (PSC) requesting approval to amortize the balance of its Energy Efficiency (EE) Account, No. 182.4. The Application proposed to increase the EE amortization rate applicable to EGU’s General Service rate schedule from \$0.15907 to \$0.24543 per dekatherm (Dth). The Application included all EGU’s deferred expenses accounting records for each EE program¹ for the September 1, 2023, through August 31, 2024, period.²

On October 21, 2024, the Division of Public Utilities (DPU) filed comments recommending the PSC approve the Application on an interim basis, effective November 1, 2024. On October 31, 2024, the PSC issued an order approving EGU’s proposed EE amortization rate, effective November 1, 2024, on an interim basis, pending the results of DPU’s audit of EGU’s EE Program expenditures (“EE Program Costs”).

¹ The PSC requires EGU to file account records for all deferred expenses for each EE program by order. *See In the Matter of the Approval of the Conservation Enabling Tariff Adjustment Option and Accounting Orders*, Docket No. 05-057-T01, Order Approving Settlement Stipulation, issued October 5, 2006.

² See Application at 2, ¶ 3.

On November 25, 2025, DPU filed the 2024 Audit Report.³ On November 26, 2025, the PSC issued a notice of filing and comment period. EGU filed reply comments on December 16, 2025. No other comments were filed by the December 26, 2025, comment deadline or the January 12, 2026, reply deadline.

The 2024 Audit Report explains that DPU's audit consisted of reviewing actual invoices and transactions for specific expenditure categories under the various EE projects identified in the Energy Efficiency Program Expenditure Report provided by EGU including: ThermWise® Home Energy Plan, ThermWise® Builder Rebates, ThermWise® Appliance Rebates, ThermWise® Business Rebates, Market Transformation, Low Income Weatherization, ThermWise® Weatherization, and Energy Comparison Report⁴ (collectively, the "Program Categories"). DPU verified a sampling of expenditures from each of the Program Categories for a total of 34 expenditures that EGU made during the twelve months ending August 31, 2024 (i.e., September 1, 2023, through August 31, 2024).⁵ DPU requested and received "documentation, invoices, and schedules to support the transactions reviewed"⁶ from EGU during the audit. DPU also acknowledged EGU's transparency and customer service in addressing customer questions about the EE program.

³ Comments from the Division of Public Utilities filed November 25, 2025, (the "2024 Audit Report").

⁴ See 2024 Audit Report, at 2-3.

⁵ See *id.* at 3.

⁶ *Id.*

In its reply comments, EGU states “[it] has no opposition to the findings or recommendations contained” in the 2024 Audit Report.⁷

DISCUSSION, FINDINGS, AND CONCLUSIONS

The PSC finds, based on the 2024 Audit Report, that EGU recorded EE Program Costs and transactions with reasonable accuracy, EGU calculated the EE amortization rate correctly, and EGU supports the 2024 Audit Report. The PSC finds that the amortization rate reasonably reflects EGU's actual EE Program Costs.

Based on the evidence, our review of the 2024 Audit Report, DPU's comments and recommendation, EGU's reply comments, and in the absence of any opposition, the PSC concludes that the EE amortization rate of \$0.24543 per Dth is just and reasonable, and in the public interest.

ORDER

The EE amortization rate of \$0.24543 per Dth is approved as final.

DATED at Salt Lake City, Utah, January 30, 2026.

/s/ John E. Delaney
Presiding Officer

⁷ EGU Reply Comments at 1.

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Approved and confirmed January 30, 2026 as the Order of the Public Service
Commission of Utah.

/s/ Jerry D. Fenn, Chair

/s/ David R. Clark, Commissioner

/s/ John S. Harvey, Ph.D., Commissioner

Attest:

/s/ Gary L. Widerburg
PSC Secretary
DW#343625

Notice of Opportunity for Agency Review or Rehearing

Pursuant to Utah Code Ann. §§ 63G-4-301 and 54-7-15, a party may seek agency review or rehearing of this order by filing a request for review or rehearing with the PSC within 30 days after the issuance of the order. Responses to a request for agency review or rehearing must be filed within 15 days of the filing of the request for review or rehearing. If the PSC fails to grant a request for review or rehearing within 30 days after the filing of a request for review or rehearing, it is deemed denied. Judicial review of the PSC's final agency action may be obtained by filing a Petition for Review with the Utah Supreme Court within 30 days after final agency action. Any Petition for Review must comply with the requirements of Utah Code Ann. §§ 63G-4-401, 63G-4-403, and the Utah Rules of Appellate Procedure.

CERTIFICATE OF SERVICE

I CERTIFY that on January 30, 2026, a true and correct copy of the foregoing was delivered upon the following as indicated below:

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