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MARGARET W. BUSSE
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CHRIS PARKER
Division Director

Action Request Response

To: Public Service Commission of Utah

From: Utah Division of Public Utilities

Chris Parker, Director
Brenda Salter, Assistant Director
Abdinasir Abdulle, Utility Technical Consultant Supervisor
Shauna Benvegnu-Springer, Utility Technical Consultan

Date: March 17, 2025

Re: **Docket No. 25-057-05**, Enbridge Gas Utah's Energy Efficiency Report for the Year Ending December 31, 2024.

Docket No. 24-057-01, Enbridge Gas Utah's Energy Efficiency Reports, 2025;
Dominion Energy Utah's Energy Efficiency Report, 2024.

Docket No. 23-057-20, Application of Enbridge Gas Utah to Amortize the Energy Efficiency Deferred Account Balance.

Recommendation (Acknowledge)

The Division of Public Utilities ("Division") recommends that the Public Service Commission of Utah ("Commission") acknowledge Enbridge Gas Utah's ("EGU" or "Company") Energy Efficiency ("EE or DSM") year-end report for 2024.

Issue

On February 14, 2025, EGU filed its EE Report for the year ending December 31, 2024.

The Commission issued an Action Request on February 14, 2025, requesting the Division to review the report for compliance and to make any recommendations by March 17, 2025.

This memorandum represents the Division's response to the Commission's Action Request.

Background

EGU filed an application on December 1, 2024, Docket No. 23-057-20, seeking approval of \$25.7 million for the 2024 budget for the Energy Efficiency Programs and Market



Transformation Initiative (MTI) in compliance with the Commission's order in Docket 05-057-T01 and Docket No. 09-057-16. The Commission issued an order on December 21, 2024, authorizing EGU to continue offering GS rate customers EE programs and the MTI as presented and approving the budget effective January 1, 2024. The Company submitted quarterly and supplemental reports to monitor and evaluate the various program's progress throughout the year.

This report compares the 2024 year-end results to the 2023 year-end results and the 2024 EE and MTI budget approved by the Commission.

Discussion

The Company administered eight EE programs designed to help customers improve the efficiency of their natural gas consumption. Six of the programs operate under the ThermWise® protocols that include:

- 1) The ThermWise® Appliance Rebates;
- 2) The ThermWise® Builder Rebates;
- 3) The ThermWise® Business Rebates;
- 4) The ThermWise® Weatherization Rebates;
- 5) The ThermWise® Home Energy Plan; and
- 6) The ThermWise® Energy Comparison Report.

The remaining two programs are:

- 1) The Low-Income Efficiency Program, and
- 2) The Market Transformation Initiative.

The ThermWise® Energy Comparison Report and the MTI do not provide rebates. The MTI helps educate customers about the benefits of reducing natural gas consumption. MTI utilizes media such as television commercials, outreach programs, home show tours, etc., to make the public aware of the available programs. All the other programs issue rebates to participants. The 2024 Energy Efficiency budget of \$25.7 million decreased by \$2.4 million from the 2024 budget of \$28.1 million. The decrease was not attributable to one program

but to the overall budget. The programs contain multiple measures designed to help consumers be more efficient at consuming natural gas.

2024 THERMWISE® PROGRAM SUMMARY:

Table 1, titled “Summary of Programs,” compares the EE actual costs for 2023 and 2024 with the 2024 budget. It shows that \$25.5 million was spent, or 99.4% of the \$25.7 million annual budget. The table shows the total expenditures produced 822,062 Dths of total deemed savings during the year. These savings include deemed savings from the ThermWise® Energy Comparison Report. There were 279,500 program participants during 2024 compared to 336,921 participants in 2023, or a 17% decrease in participation. The number of participants who received rebates increased to 59,500 in 2024 from 56,921 in 2023.

Table 1, line 15, illustrates that the net effect of the under-collected revenue is a debit of \$3,951,063 at the end of 2024. The approved program amortization rates for 2024 were designed to bring the account balance as close to zero as possible. The \$2.03 million change in the account balance demonstrated that a lower rate was needed from the 2023 budget as long as the natural gas usage remained constant, but the usage decreased. DSM amortization revenue decreased by \$3.0 million, or 12.1%, from \$24.5 million in 2023 to \$21.6 million in 2024.

Two programs, the ThermWise® Appliance Rebate Program and the ThermWise® Weatherization Rebate Program, overspent their budgets by 30% and 6%, respectively. When they reached 90% of their budget, the company reported a forecast of 136% and 100%, respectively, to the Commission. Because the remaining six programs underspent their approved program budgets, the overall budget covered the shortfalls and ended the year with 99.4% of the \$25.7 million 2024 budget.

Except for the Low Income Energy Efficiency Program, the EE Programs' benefit-cost test ratios, namely Total Resource Cost Ratio (TRC), Participant Test (PT), and Utility Cost Test (UCT), all exceeded the value of 1. The Ratepayer Impact Measure (RIM) was forecasted to be under the value of 1 and remained under the value of 1.

TABLE 1 - Summary of Programs

ENBRIDGE GAS UTAH
Energy Efficiency Report
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

		PARTICIPANTS			%	COSTS			%	Dth Savings*		UTC B/C	Cost/Dth
		Actual	Est	Act/Est		Actual	Budget	Act/Bgt		Actual	Actual	Ratio	
Line	Program	2023	2024	2024	2024	2023	2024	2024	2024	2023	2024	2024	2024
1	ThermWise Appliance Rebates	12,235	11,548	12,103	95.4%	\$ 5,642,321	\$ 6,387,867	\$ 4,931,950	129.5%	134,462	141,729	1.46	\$ 45.07
2	ThermWise Builder Rebates	16,738	17,384	21,233	81.9%	8,467,304	7,823,673	8,153,010	96.0%	207,664	220,273	2.63	\$ 35.52
3	ThermWise Business Rebates	2,861	532	883	60.2%	2,098,145	1,733,098	2,690,181	64.4%	113,412	73,956	2.34	\$ 23.43
4	ThermWise Home Energy Plan	2,098	1,721	2,240	76.8%	387,796	367,084	546,720	67.1%	27,316	19,823	1.93	\$ 18.52
5	ThermWise Weatherization Rebat	22,126	27,614	26,195	105.4%	7,755,708	7,137,575	6,738,804	105.9%	91,675	78,613	1.25	\$ 90.79
6	Low Income Efficiency Program	863	701	1,602	43.8%	669,547	651,691	759,689	85.8%	7,021	6,068	0.78	\$ 107.40
7	Rebate Programs Total **	56,921	59,500	64,256	92.6%	25,020,821	24,100,988	23,820,353	101.2%	581,550	540,462		\$ 44.59
8	Market Transformation	N/A	N/A	N/A	N/A	1,109,392	1,115,594	1,320,000	84.5%	N/A	N/A	N/A	N/A
9	ThermWise Energy Comparison	280,000	220,000	220,000	100.0%	501,890	292,012	520,800	56.1%	358,400	281,600	4.72	\$ 1.04
10	DSM Accruals ***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	Programs Total	336,921	279,500	284,256	98.3%	26,632,102	25,508,595	25,661,153	99.4%	939,950	822,062	1.78	\$ 31.03
12	DSM Interest					(198,248)	(2,489)	(195,759)					
13	DSM Amortization					(24,512,923)	(21,555,043)	(2,957,880)	12.1%				
14	DSM General Administration					0	0						
15	TOTALS					\$ 1,920,931	\$ 3,951,063	2,030,132					

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

** Total participation reflects rebates and energy plan participants. Energy Comparison Report participants are shown only for the purpose of calculating cost effectiveness.

*** Accruals made during the period are shown only for the purpose of reconciling ending account balance.

Items highlighted balance to DEU Energy Efficiency Report for period ending December 31 2024.

THERMWISE® APPLIANCE REBATE PROGRAM

Table 2, titled “Appliance Rebates,” summarizes the ThermWise® Appliance Rebate Program. The 2024 incentive participation was 11,548, which was 555 fewer than the estimated 12,103, or 4.8%. The actual costs were 129.5% of the budget of \$4.9 million. The

program rebated \$5.5 million (less administrative overhead of \$839,867 or 13.1% of total costs), or 86.9% of the total actual costs of \$6.4 million.

TABLE 2 - Appliance Rebates

ENBRIDGE GAS UTAH
ThermWise Appliance Rebates
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

Line	Program	PARTICIPATION			COSTS			%	Dth Savings*		
		Actual 2023	Actual 2024	Estimated 2024	Actual 2023	Actual 2024	Budget 2024	Act/Bgt 2024	Actual 2023	Actual 2024	C/Dth 2024
1	95% Efficient Furnace	3,773	3,007	4300	\$ 1,131,900	\$ 902,100	\$ 1,290,000	69.9%	35,527	28,314	\$ 31.86
2	98% Efficient Furnace	251	189	350	\$ 87,850	\$ 66,150	\$ 122,500	54.0%	2,781	2,094	\$ 31.59
3	Gas Water Heater - Tier 2	118	74	200	\$ 11,800	\$ 7,400	\$ 20,000	37.0%	270	169	\$ 43.79
4	Condensing Gas Water Heater	5	18	20	\$ 1,750	\$ 6,300	\$ 7,000	90.0%	35	125	\$ 50.40
5	Hybrid Gas Water Heater	4	4	15	\$ 1,400	\$ 1,400	\$ 5,250	26.7%	28	28	\$ 50.00
6	Boilers Tier 1	-	2	10	\$ -	\$ 800	\$ 4,000	20.0%	-	29	\$ 27.59
7	Boilers Tier 2	118	95	100	\$ 70,800	\$ 57,000	\$ 60,000	95.0%	2,123	1,664	\$ 34.25
8	Solar Assisted Water Heater (dome)	-	-	4	\$ -	\$ -	\$ 3,000	0.0%	-	-	\$ -
9	Solar Assisted Water Heater (pool)	1	4	4	\$ 750	\$ 3,000	\$ 3,000	100.0%	55	220	\$ 13.64
10	Tankless Gas Water Heater (tier 2)	1,507	1,343	1700	\$ 452,100	\$ 402,900	\$ 510,000	79.0%	11,296	10,067	\$ 40.02
11	Direct Vent Gas Fireplace	57	29	100	\$ 11,400	\$ 5,800	\$ 20,000	29.0%	492	251	\$ 23.11
12	Smart Thermostat - Tier 1 (appliance)	972	459	1200	\$ 48,600	\$ 22,950	\$ 60,000	38.3%	5,653	2,240	\$ 10.25
13	Smart Thermostat - Tier 2 (appliance)	2,070	1,951	2000	\$ 155,250	\$ 146,325	\$ 150,000	97.6%	14,242	13,423	\$ 10.90
14	Boiler Reset Control (appliance)	1	3	10	\$ 100	\$ 300	\$ 1,000	30.0%	4	13	\$ 23.08
15	Combined Space and Hot Water (appliance)	16	15	40	\$ 12,000	\$ 11,250	\$ 30,000	37.5%	243	228	\$ 49.34
16	Smart Water Heater Controller (appliance)	5	3	30	\$ 250	\$ 150	\$ 1,500	10.0%	10	6	\$ 25.00
17	Dual Fuel Heating System = Tier 1 (appliance)	2,611	3,649	1200	\$ 2,579,000	\$ 3,586,900	\$ 1,170,000	306.6%	54,310	74,806	\$ 47.95
18	Dual Fuel Heating System = Tier 2 (appliance)	182	191	250	\$ 218,400	\$ 225,350	\$ 282,500	79.8%	4,950	5,137	\$ 43.87
19	Energy Recover Ventilator	2	2	40	\$ 600	\$ 600	\$ 12,000	5.0%	17	17	\$ 35.29
20	HVAC Monitoring (appliance)	63	-	0	\$ 3,150	\$ -	\$ -	0.0%	53	1,684	\$ -
21	95% Efficient Furnace	153	239	300	\$ 45,900	\$ 71,700	\$ 90,000	79.7%	1,077	8	\$ 8,962.50
22	98% Efficient Furnace	-	1	50	\$ -	\$ 350	\$ 17,500	2.0%	-	41	\$ 8.54
23	Gas Water Heater - Tier 2	-	18	4	\$ -	\$ 1,800	\$ 400	450.0%	-	-	\$ -
24	Solar Assisted Water Heater (pool)	-	-	1	\$ -	\$ -	\$ 750	0.0%	-	-	\$ -
25	Condensing Gas Water Heater	48	-	75	\$ 16,800	\$ -	\$ 26,250	0.0%	207	-	\$ -
26	Boilers Tier 1	-	-	1	\$ -	\$ -	\$ 400	0.0%	-	-	\$ -
27	Boilers Tier 2	2	-	1	\$ 1,200	\$ -	\$ 600	0.0%	26	-	\$ -
28	Direct Vent Gas Fireplace	-	-	4	\$ -	\$ -	\$ 800	0.0%	-	-	\$ -
29	Smart Thermostat - Tier 1 (existing multifamily)	188	67	25	\$ 9,400	\$ 3,350	\$ 1,250	268.0%	602	214	\$ 15.65
30	Smart Thermostat - Tier 2 (existing multifamily)	72	143	50	\$ 5,400	\$ 10,725	\$ 3,750	286.0%	363	721	\$ 14.88
31	Dual Fuel Heating System - Tier 1 (appliance)	3	4	8	\$ 1,350	\$ 2,000	\$ 3,200	62.5%	36	48	\$ 41.67
32	Dual Fuel Heating System - Tier 2 (appliance)	-	-	2	\$ -	\$ -	\$ 950	0.0%	-	-	\$ -
33	Energy Recover Ventilator	-	-	1	\$ -	\$ -	\$ 150	0.0%	-	-	\$ -
34	HVAC Monitoring (existing multifamily)	-	-	4	\$ -	\$ -	\$ 200	0.0%	-	-	\$ -
35	Tankless Gas Water Heater (tier 2)	13	38	4	\$ 3,900	\$ 11,400	\$ 1,200	950.0%	62	182	\$ 62.64
36	Administrative & Overheads	N/A	N/A	N/A	\$ 771,271	\$ 839,867	\$ 1,032,800	81.3%	N/A	N/A	\$ -
37	Total	12,235	11,548	12,103	5,642,321	6,387,867	\$ 4,931,950	129.5%	134,462	141,729	\$ 45.07

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

The top three incentives in terms of dollars paid were the following:

- 1) 95% and 98% Efficient Furnaces,
- 2) Tankless Gas Water Heater Tier 2, and
- 3) Dual Fuel Heating System Tier 1 and 2

The ThermWise® Appliance Program saw the following results in 2024:

- Dual fuel heating systems took the top place in dollars spent in the ThermWise® Appliance Rebate Program, with \$3.8 million spent, the highest number of participants, 3,840, and the highest Dth saved, 79,943. The rebate is the highest available, at \$1,000 and \$1,200 for Tier 1 and 2, respectively.
- The 95% and 98% Efficient Furnaces had the second-highest participation of 3,196, with \$1.0 million in rebates at \$300 and \$350 each, respectively. The second-highest Dth savings were 28,314 and 2,094, respectively.
- The tankless gas water heater came in third, with \$402,900 in rebates at \$300 each, and fourth in participation with 1,343 and 10,067 Dth savings.
- Smart Thermostats had 2,410 participants and \$169,275 rebates at \$50 or \$75 each for Tier 1 and 2, generating 15,663 Dth saved.

In 2024, the ThermWise® Appliance Rebate Program decreased its participation but increased its rebates, administrative costs, and the amount of Dth saved over 2023. The program's forecasted and actual benefit-cost test ratios were all greater than 1, except for the RIMT, which was less than 1. A value greater than 1 indicates the program's benefits exceed costs.

THERMWISE® BUILDER REBATE PROGRAM

The ThermWise® Builder Rebate Program is designed to offer specific rebates to builders who use energy-efficient construction techniques. It is available to residential builders in the Company's Utah service territory. The program includes rebates for installing gas energy efficiency measures in newly constructed single and multifamily residences receiving service on the GS rate schedule. Table 3, titled "Builder Rebates," shows that the Builder

Program rebated 94.1% or \$7.4 million of its total costs, with 5.9% or \$464,517 in administrative and overhead costs.

The top five incentives in terms of dollars paid and participation were the following:

- 1) Pay for Performance in single homes,
- 2) Pay for Performance multi-family homes,
- 3) 95% Efficient Furnace single homes,
- 4) 95% Efficient Furnace multi-family homes, and
- 5) Tankless Water Heater Tier 2 multi-family homes.

The Pay for Performance incentives took the top place, with \$4.0 million for single-family homes and \$1.6 million for multi-family homes, with participation of 4,236 and 3,124, respectively. The incentive also generated the most Dth savings, with 127,275 for single-family homes and 42,322 for multi-family dwellings. The 95% efficient furnace incentives for multi-family homes generated Dth deemed savings of 10,835 for multi-family housing and 8,987 for single-family housing; participation was 1,792 and 1,109, respectively, and rebates totaled \$534,600 and \$332,700. The tankless water heater for multi-family dwellings saw 1,075 participants, \$322,500 in incentives, and generated 5,805 in Dth savings.

Overall, the ThermWise® Builder Rebate Program increased participation, decreased rebates, and increased Dths saved over 2023. Inflation and high mortgage rates continue to impact the construction industry. The program's forecasted and actual benefit-cost test ratios exceeded the value of 1, except for the RIMT.

TABLE 3 - Builder Rebates

**ENBRIDGE GAS UTAH
Builder Rebates Program
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20**

Lin	Program	Participants			Costs			%	Dth Savings*		
		Actual	Actual	Est	Actual	Actual	Budget	Act/Bg	Actual	Actual	C/Dth
		2023	2024	2024	2023	2024	2024	2024	2023	2024	2024
1	Pay for Performance (builder)	4,159	4,236	5,500	3,825,483	4,015,698	2,475,000	162%	105,480	127,275	\$ 36.27
2	Energy Star 3.0 Bonus (builder)	466	1,351	400	23,300	67,550	190,000	36%	1,036	3,005	\$ 22.49
3	DOE Zero Energy Ready Bldg	101	29	130	5,050	1,450	81,250	2%	305	88	\$ 16.56
4	95% Efficient Furnace	2,040	1,109	2,450	612,000	332,700	735,000	45%	16,532	8,987	\$ 37.02
5	98% Efficient Furnace with E	19	7	450	6,650	2,450	157,500	2%	185	68	\$ 35.95
6	.67 EF Storage Water Heater	40	47	200	4,000	4,700	20,000	24%	92	108	\$ 43.48
7	Tankless Water Heater Tier	359	204	500	107,700	61,200	150,000	41%	3,073	1,746	\$ 35.05
8	Condensing Gas Water Heater	12	-	20	4,200	-	7,000	0%	83	-	\$ 50.60
9	Hybrid Gas Water Heater	-	-	1	-	-	350	0%	-	-	\$ -
10	Gas Boiler Rebates Paid - T	1	-	10	400	-	4,000	0%	6	-	\$ 66.67
11	Gas Boiler Rebates Paid - T	26	9	30	15,600	5,400	18,000	30%	262	91	\$ 59.54
12	Solar Assisted Water Heater	-	-	1	-	-	750	0%	-	-	\$ -
13	Solar Assisted Water Heater	-	1	1	-	750	750	100%	-	55	\$ -
14	2X6 R-23 Walls	252	150	500	37,800	22,500	75,000	30%	1,089	648	\$ 34.71
15	R-5 Window	61	14	30	12,948	9,473	25,000	38%	120	88	\$107.90
16	Smart Thermostat = Tier 1 (b	766	502	400	38,300	25,100	20,000	126%	3,081	2,245	\$ 11.18
17	Smart Thermostat = Tier 2 (b	136	1,443	600	10,200	108,225	45,000	241%	838	8,889	\$ 12.18
18	Combined Space and Hot V	18	-	3	13,500	-	2,250	0%	264	-	\$ -
19	Smart Water Heater Control	-	-	4	-	-	200	0%	-	-	\$ -
20	Dual Fuel Heating System =	92	45	225	87,800	45,000	217,500	21%	2,134	1,044	\$ 43.10
21	Dual Fuel Heating System =	-	-	125	-	-	141,250	0%	-	-	\$ -
22	Energy Recovery Ventilator	11	3	40	3,300	900	12,000	8%	92	25	\$ 36.00
23	Exterior Insulation	24	7	5	4,800	1,400	1,000	140%	127	37	\$ 37.84
24	HVAC Monitoring	1	-	-	50	-	-	0%	1	-	\$ -
25	Pay for Performance - MF	3,074	3,124	3,200	1,964,876	1,616,710	1,440,000	112%	47,926	42,322	\$ 38.20
26	Energy Star 3.0 Bonus - MF	362	726	300	9,050	18,150	142,500	13%	327	656	\$ 27.67
27	DOE Zero Energy Ready Bldg	11	1	40	275	25	23,000	0%	20	2	\$ 12.50
28	95% Efficient Furnace - MF	2,336	1,782	3,100	700,800	534,600	930,000	57%	14,203	10,835	\$ 49.34
29	98% Efficient Furnace - MF	-	-	100	-	-	35,000	0%	-	-	\$ -
30	.67 EF Storage Water Heater	381	188	1,000	38,100	18,800	100,000	19%	424	209	\$ 89.95
31	Tankless Water Heater Tier	1,414	1,075	1,600	424,200	322,500	480,000	67%	7,636	5,805	\$ 55.56
32	Hybrid Gas Water Heater - N	10	-	4	3,500	-	1,400	0%	43	-	\$ -
33	Boilers Tier 1 - MF	-	-	4	-	-	1,600	0%	-	-	\$ -
34	Boilers Tier 2 - MF	-	-	12	-	-	7,200	0%	-	-	\$ -
35	Solar Assisted Water Heater	-	-	4	-	-	3,000	0%	-	-	\$ -
36	Solar Assisted Water Heater	-	-	4	-	-	3,000	0%	-	-	\$ -
37	R-5 Window	-	-	4	-	-	10	0%	-	-	\$ -
38	Smart Thermostat - Tier 1 (r	365	425	100	18,250	21,250	5,000	425%	811	1,307	\$ 16.26
38	Smart Thermostat = Tier 2 (r	95	825	100	7,125	61,875	7,500	825%	456	3,960	\$ 15.63
39	Combined Space and Hot V	106	81	15	79,500	60,750	11,250	540%	1,018	778	\$ 78.08
40	Dual Fuel Heating System =	-	-	8	-	-	3,200	0%	-	-	\$ -
40	Dual Fuel Heating System -	-	-	8	-	-	2,800	0%	-	-	\$ -
41	Energy Recovery Ventilator	-	-	4	-	-	600	0%	-	-	\$ -
42	Exterior insulation (new MF)	-	-	1	-	-	150	0%	-	-	\$ -
43	HVAC Monitoring (new MF)	-	-	-	-	-	1,000	0%	-	-	\$ -
44	Administrative & Overheads	N/A		N/A	408,547	464,517	576,000	81%	N/A	N/A	N/A
45	Total	16,738	17,384	21,233	8,467,304	7,823,673	8,153,010	96.0%	207,664	220,273	\$ 35.52

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

THERMWISE® BUSINESS REBATE PROGRAM

The ThermWise® Business Rebate Program has 69 prescriptive measures available to commercial entities to improve energy efficiency. Table 4, titled “Business Rebates,” shows that the Business Rebate Program rebated 75% or \$1.3 million of its total costs, with 25% or \$433,756 in administrative and overhead costs. The top three incentives in terms of dollars paid were the following:

- 1) Business Custom Incentives,
- 2) Boiler Hot Water greater than 300,000 and less than 2.5 million Btu/h 95%; and,
- 3) Boiler Hot Water less than 300,000 Btu/h.

The ThermWise® Business Rebate Program had the following results:

- The business custom incentive spent the most on rebates, \$676,767, with 113 participants and Dth savings generated of 37,436.
- The boiler hot water incentive between 300,000 and 3.5 million Btu/h paid \$179,563 to 27 participants and generated Dth savings of 3,416.
- The boiler hot water incentive of less than 300,000 Btu/h paid \$13,000 with 4 participants and generated Dth savings of 7,072.

The Business Rebate Program spent \$1.7 million, or 64.4% of its annual budget, and participation decreased to 532 from 837 in 2023. The overall Dth savings was 73,956, which decreased from 113,411 Dth in 2023. The program's actual benefit-cost test ratios all exceeded the value of 1.

TABLE 4 - Business Rebates

ENBRIDGE GAS UTAH
Business Rebates Program
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

Line #	Program	Participants			Costs				Dth Savings*		
		Actual 2023	Actual 2024	Budget 2024	Actual 2023	Actual 2024	Budget 2024	% Act/Bg	Actual 2023	Actual 2024	C/Dth 2024
1	Business Custom	136	113	25	\$ 378,984	\$ 676,767	\$ 350,000	193.4%	37,931	37,436	\$18.08
2	95% Efficient Furnace	83	111	75	\$ 24,900	\$ 33,300	\$ 22,500	148.0%	1,169	1,687	\$19.74
3	98% Efficient Furnace	1	-	15	\$ 350	\$ -	\$ 5,250	0.0%	11	-	\$ -
4	Gas Storage Water Heater - Tier	-	4	10	\$ -	\$ 400	\$ 1,000	40.0%	-	9	\$44.44
5	Gas Storage Water Heater >75k	27	14	25	\$ 13,163	\$ 10,415	\$ 15,000	69.4%	1,527	1,208	\$ 8.62
6	High Efficiency Gas Water Heater	16	34	15	\$ 6,134	\$ 13,570	\$ 6,000	226.2%	429	950	\$14.28
7	High Efficiency Gas Water Heater	-	1	15	\$ -	\$ 400	\$ 15,300	2.6%	-	28	\$14.29
8	High Efficiency Gas Water Heater	38	3	15	\$ 136,890	\$ 20,406	\$ 22,950	88.9%	11,408	1,701	\$12.00
9	Condensing Gas Water Heater	-	4	4	\$ -	\$ 1,400	\$ 1,400	100.0%	-	33	\$42.42
10	Hybrid Gas Water Heater	-	-	5	\$ -	\$ -	\$ 1,750	0.0%	-	-	\$ -
11	Combined Space / Water Heater	-	-	1	\$ -	\$ -	\$ 450	0.0%	-	-	\$ -
12	Commercial Clothes Washer	1	-	5	\$ 75	\$ -	\$ 375	0.0%	-	-	\$ -
13	Boiler Reset Control	11	13	5	\$ 2,750	\$ 3,250	\$ 1,250	260.0%	652	771	\$ 4.22
14	Boiler Tune-up Tier 1	-	-	25	\$ -	\$ -	\$ 1,250	0.0%	-	-	\$ -
15	Boiler Tune-up Tier 2	-	-	10	\$ -	\$ -	\$ 1,000	0.0%	-	29	\$ -
16	Boiler Tune-up Tier 3	-	1	25	\$ -	\$ 300	\$ 3,750	8.0%	-	-	\$ -
17	Low Flow Pre-rinse Spray Valve	-	-	25	\$ -	\$ -	\$ 800	0.0%	-	187	\$ -
18	Smart Thermostat (business)	38	27	50	\$ 2,926	\$ 2,332	\$ 3,500	66.6%	234	-	\$ -
19	Direct Contact Water Heater	-	-	1	\$ -	\$ -	\$ 298	0.0%	-	1,235	\$ -
20	Direct Fired Heater	-	11	20	\$ -	\$ 11,191	\$ 24,000	46.6%	-	676	\$16.55
21	Boiler Hot Water < 300,000 Btu/h	8	4	10	\$ 20,506	\$ 13,000	\$ 40,000	32.5%	1,066	7,072	\$ 1.84
22	Boiler Hot Water ≥ 300,000 < 2,500,000 Btu/h	21	27	10	\$ 128,531	\$ 179,563	\$ 40,625	442.0%	5,062	3,416	\$52.57
23	Boiler Hot Water ≥ 300,000 < 2,500,000 Btu/h	22	13	10	\$ 68,446	\$ 61,243	\$ 43,750	140.0%	3,817	1,145	\$53.49
24	Boiler Hot Water ≥ 2,500,000 Btu/h	3	3	10	\$ 7,313	\$ 29,250	\$ 97,500	30.0%	286	-	\$ -
25	Boiler Hot Water ≥ 2,500,000 Btu/h	31	-	5	\$ 211,915	\$ -	\$ 52,500	0.0%	9,978	-	\$ -
26	Boiler Steam <300,000 Btu/h (business)	-	-	1	\$ -	\$ -	\$ 4,140	0.0%	-	-	\$ -
27	Boiler Steam (Except Natural Draft)	2	-	5	\$ 11,400	\$ -	\$ 54,030	0.0%	319	-	\$ -
28	Boiler Steam (Natural Draft) ≥ 300,000 Btu/h	-	-	10	\$ -	\$ -	\$ 108,060	0.0%	-	-	\$ -
29	Boiler O2 Trim Controls	41	35	10	\$ 15,689	\$ 15,700	\$ 2,500	628.0%	879	879	\$17.86
30	Boiler Linkglass Controls	-	-	5	\$ -	\$ -	\$ 3,125	0.0%	-	-	\$ -
31	Gas Unit Heater NonCondensing	173	6	25	\$ 81,075	\$ 3,000	\$ 6,250	48.0%	3,112	115	\$26.09
32	Gas Unit Heater Condensing	-	6	5	-	3,000	8,100	37.0%	-	68	\$44.12
33	Green Certified New Buildings	3	3	5	22,661	20,212	25,000	80.8%	2,538	2,264	\$ 8.93
34	Infrared Heating System	5	14	25	3,600	14,000	18,750	74.7%	277	1,078	\$12.99
35	Modulating Infrared Heaters (Non-Residential)	1	-	5	3,000	-	5,438	0.0%	176	-	\$ -
36	Modulating Infrared Heaters (Residential)	-	-	1	-	-	290	0.0%	-	-	\$ -
37	Condensing RTU's (business)	-	-	1	-	-	1,875	0.0%	-	-	\$ -
38	High Efficiency Gas Combo Overhead	10	5	15	10,000	5,000	15,000	33.3%	322	161	\$31.06
39	High Efficiency Gas Combo Overhead	-	-	1	-	-	500	0.0%	-	-	\$ -
40	Energy Star Gas Commercial Freezer	31	19	30	15,500	15,500	22,500	68.9%	1,002	614	\$25.24
41	Energy Star Gas Commercial Freezer	-	-	1	-	-	375	0.0%	-	-	\$ -
42	High Efficiency Gas Convection Oven	11	8	25	5,500	7,000	18,750	37.3%	310	225	\$31.11
43	High Efficiency Gas Convection Oven	-	-	1	-	-	375	0.0%	-	-	\$ -
44	High Efficiency Gas Griddle	-	-	5	-	-	1,500	0.0%	-	-	\$ -
45	High Efficiency Gas Griddle (Use)	-	-	1	-	-	150	0.0%	-	-	\$ -
46	Energy Star Gas Steam Cooker	-	1	10	-	1,000	10,000	10.0%	-	71	\$14.08
47	Energy Star Gas Steam Cooker	-	-	1	-	-	500	0.0%	-	-	\$ -
48	Attic Insulation (retrofit)	27	1	25	54,656	276	28,000	1.0%	1,257	6	\$46.00
49	Wall Insulation (retrofit)	1	1	10	530	415	12,000	3.5%	13	10	\$41.50

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

TABLE 4 - Business Rebates (continued)

Line	Program	Participants			Costs				Dth Savings*		
		Actual 2023	Actual 2024	Budget 2024	Actual 2023	Actual 2024	Budget 2024	% Act/Bg	Actual 2023	Actual 2024	C/Dth 2024
50	Demand Control Ventilation Tie	2	1	10	5,200	1,400	10,000	14.0%	566	152	\$ 9.21
51	Demand Control Ventilation Tie	9	-	25	24,000	-	10,000	0.0%	1,306	-	\$ -
52	Pipe Insulation (Hot Water)	-	-	5	-	-	375	0.0%	-	-	\$ -
53	Pipe Insulation (Steam)	-	-	5	-	-	1,000	0.0%	-	-	\$ -
54	High Efficiency Charbroiler	2	-	5	2,000	-	5,000	0.0%	120	-	\$ -
55	High Efficiency Charbroiler (Use	-	-	1	-	-	500	0.0%	-	-	\$ -
56	Conveyor Oven	2	-	5	2,000	-	5,000	0.0%	141	-	\$ -
57	Conveyor Oven (Used)	-	-	1	-	-	500	0.0%	-	-	\$ -
58	Gas Dryer Moisture Sensor	-	-	1	-	-	25	0.0%	-	-	\$ -
59	Modulating Gas Dryer	1	-	5	75	-	375	0.0%	26	-	\$ -
60	Solar Assisted Water Heater- Pc	-	-	1	-	-	750	0.0%	-	-	\$ -
61	VRF with Gas DOAS Heat pump	-	10	100	-	27,120	225,000	12.1%	-	992	\$27.34
62	Dual Fuel Heating System (busi	2	2	5	2,000	2,000	5,000	40.0%	42	42	\$47.62
63	Dual Fuel Heating System (busi	-	-	5	-	-	6,000	0.0%	-	-	\$ -
64	Advanced rooftop controls > 5 to	37	13	30	229,000	42,500	15,000	283.3%	12,458	2,312	\$18.38
65	Advanced rooftop controls > 10	17	5	15	49,400	6,500	9,750	66.7%	2,554	336	\$19.35
66	Advanced rooftop controls > 15	6	4	10	22,400	16,800	8,000	210.0%	1,702	1,277	\$13.16
67	High Performance New Constr	18	8	-	\$ 54,330	\$ 15,151	\$ -	-	8,698	2,424	\$ 6.25
68	Prescriptive ERV	-	7	15	\$ -	\$ 45,981	\$ 1,500	3065.4%	-	3,347	\$13.74
69	Administrative & Overheads	N/A	N/A	N/A	479,222	433,756	1,287,000	33.7%	N/A	N/A	\$ -
70	Total	837	532	883	2,098,144	1,733,098	2,690,181	64.4%	113,411	73,956	\$23.43

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

THERMWISE® HOME ENERGY PLAN

The ThermWise® Home Energy Plan Program allows customers to have their current energy efficiency efforts evaluated with suggestions on improving their efficiency. The Home Energy Plan can either be an on-site audit conducted by a qualified EGU technician or a mail-in audit in which the participants answer questions and receive advice from EGU. This program continues to have benefits in addition to those seen in the data below. It introduces customers to the potential savings they may realize by implementing additional energy efficiency measures. Table 5, titled “Home Energy Plans,” shows that the program generated 19,823 Dth savings in 2024, which decreased from 27,316 in 2023. Participation decreased to 1,721 from 2,098, and costs decreased to \$367,084 from \$387,796 in 2023. The Company noted that a home energy expert retired, which reduced the number of completed home audits.

TABLE 5 - Home Energy Plans

ENBRIDGE GAS UTAH
Home Energy Plans Program
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

Line #	Program	Participants**			Costs				Dth Savings*		
		Actual 2023	Actual 2024	Budget 2024	Actual 2023	Actual 2024	Budget 2024	% of 2024	Actual 2023	Actual 2024	C/Dth 2024
1	Efficiency Measure	2,098	1,721	2,240	\$ 39,397	\$ 26,450	\$ 48,720	54.3%	27,316	19,823	\$ 1.33
2	Administrative & O	N/A	N/A	N/A	348,399	340,634	\$ 498,000	68.4%	N/A	N/A	
3	Total	2,098	1,721	2,240	\$ 387,796	\$ 367,084	\$ 546,720	67.1%	27,316	19,823	\$ 18.52

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

**Participants, Plans Completed and Efficiency Items are based on reported numbers from the ThermWise Home Energy Experts.

The program's forecast and actual benefit-cost test ratios exceeded the value of 1, except for the RIMT, which was less than 1.

THERMWISE® WEATHERIZATION REBATE PROGRAM

The ThermWise® Weatherization Rebate Program provides rebates for weatherizing customers' homes. Table 6 illustrates that the most popular incentives were the following:

- 1) Attic insulation for Tier 1 and Tier 2,
- 2) Air Sealing; and
- 3) R-5 Windows.

The Weatherization Rebate program had the following results:

- The attic insulation incentives for both tiers had 8,998 participants and \$1.5 million in rebates. This incentive generated 24,187 Dth savings.
- Air sealing provided \$4.1 million in rebates with 7,565 participants, generating 47,463 in Dth savings.
- The R-5 Windows incentive issued \$231,724 in rebates with 10,431 participants, producing 5,176 Dth savings.

The program spent \$6.0 million in rebates and \$1.2 million for administrative expenses and overhead. The costs decreased to \$7.1 million from \$7.8 million in 2023. Participation increased to 27,614 from 22,126 in 2023. The Dth savings produced 78,613 from 91,675 in 2023. The Weatherization Rebate Program overspent the budget by \$398,771. The Company saved money in other budgets and underspent the total energy efficiency budget by \$152,558, which mitigated any concern about overspending this budget. The program's forecast and actual benefit-cost test ratios exceeded the value of 1, except for the RIMT, which was less than 1.

TABLE 6 - Weatherization Rebates

ENBRIDGE GAS UTAH
Weatherization Rebates Program
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

Line #	Program	Participants			Costs				Dth Savings*		
		Actual 2023	Actual 2024	Budget 2024	Actual 2023	Actual 2024	Budget 2024	% of 2024	Actual 2023	Actual 2024	C/Dth 2024
1	Attic Insulation Tier 1 - .25 per sq. ft	6,875	6,155	10,000	\$ 1,412,547	\$ 1,240,945	\$ 1,962,500	63.2%	23,450	20,598	\$ 60.25
2	Attic Insulation Tier 2	2,917	2,843	5,000	\$ 231,987	\$ 248,085	\$ 164,850	150.5%	3,358	3,589	\$ 69.12
3	Floor Insulation	24	25	185	\$ 4,289	\$ 5,041	\$ 14,356	35.1%	117	137	\$ 36.80
4	Wall Insulation	145	180	780	\$ 45,050	\$ 60,693	\$ 119,340	50.9%	637	858	\$ 70.74
5	R-5 Windows	2,820	10,431	900	\$ 319,946	\$ 231,724	\$ 337,500	68.7%	7,146	5,176	\$ 44.77
6	Duct Sealing & Insulation	7	1	200	\$ 2,765	\$ 450	\$ 60,480	0.7%	715	16	\$ 28.13
7	Air Sealing	8,877	7,565	9,000	\$ 4,735,499	\$ 4,121,543	\$ 3,146,400	131.0%	54,533	47,463	\$ 86.84
8	Pipe Insulation (weatherization)	-	-	5	\$ -	\$ -	\$ 13	0.0%	-	-	\$ -
9	Continuous Exterior Rigid Insulation	-	3	5	-	\$ 1,304	\$ 10	0.0%	-	16	\$ 81.50
10	Exterior insulation (weatherization)	4	-	5	\$ 1,187	\$ -	\$ 2,400	0.0%	12	-	\$ -
11	Attic Insulation Tier 1 (multifamily) - .25 per sq. ft	107	158	40	\$ 13,880	\$ 17,273	\$ 4,600	375.5%	235	293	\$ 58.95
12	Attic Insulation (multifamily) Tier 2	53	78	40	\$ 3,764	\$ 4,700	\$ 2,212	212.5%	56	70	\$ 67.14
13	Floor Insulation (multifamily)	-	1	5	\$ -	\$ 4	\$ 364	1.1%	-	-	\$ -
14	Wall Insulation (multifamily)	47	-	10	\$ 22,663	\$ -	\$ 1,920	0.0%	322	-	\$ -
15	R-5 Windows (multifamily)	250	174	5	\$ 49,032	\$ 17,824	\$ 2,500	713.0%	1,095	398	\$ 44.78
16	Exterior insulation (multifamily)	-	-	5	\$ -	\$ -	\$ 2,400	0.0%	-	-	\$ -
17	Continuous Exterior Rigid Insulation (MF)	-	-	5	-	\$ -	\$ 2,400	0.0%	-	-	\$ -
18	Duct Sealing & Insulation (multifamily)	-	-	5	\$ -	\$ -	\$ 1,560	0.0%	-	-	\$ -
19	Administrative & Overheads	N/A	N/A	N/A	\$ 913,099	\$ 1,187,989	\$ 913,000	130.1%	N/A	N/A	\$ -
20	Total	22,126	27,614	26,195	7,755,708	7,137,575	6,738,804	105.9%	91,675	78,613	\$ 90.79
*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.											

LOW-INCOME EFFICIENCY

Table 7

illustrates the incentives and measures designed for low-income participants. The ThermWise® Low-Income Efficiency Program was budgeted at \$759,689. The program includes \$500,000 to provide low-income qualified residences with energy-efficient furnaces. The Low-Income Energy Efficiency Tariff paragraph allows approved non-profit or governmental agencies to apply for rebates under the ThermWise® programs. This enables eligible agencies to be refunded to complete additional final weatherization measures for their work. The Utah Department of Workforce Services Housing and Community Development Division (HCD) qualifies under the provision. HCD reports its activity quarterly and includes the saved Dths due to its efforts as part of the report filed by the Company on energy efficiency program results.

TABLE 7 - Low Income

ENBRIDGE GAS UTAH
Low Income Efficiency
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

Line #	Program	Participants			Costs				Dth Savings*		
		Actual 2023	Actual 2024	Budget 2024	Actual 2023	Actual 2024	Budget 2024	% of 2024	Actual 2023	Actual 2024	C/Dth 2024
1	95% Efficient Furnace	77	90	150	23,100	27,000	\$ 45,000	51.3%	906	1,059	\$ 25.50
2	98% Efficient Furnace	-	1	4	-	350	\$ 1,400	25.0%	-	14	\$ 25.00
3	Gas Water Heater - Tier 2	17	5	38	1,700	500	\$ 3,800	13.2%	67	20	\$ 25.00
4	Boilers Tier 1	-			-				-		\$ -
5	Boilers Tier 2	4			2,400			0.0%	102		\$ -
6	Hybrid Gas Weatr Heater (Low Income)	4	5	-	1,400	1,750	\$ -		35	43	\$ 40.70
7	Condensing Water Heater	4			1,400				35		\$ -
8	Attic Insulation - Tier 1	179	145	150	25,793	22,027	\$ 41,250	53.4%	547	467	\$ 47.17
9	Attic Insulation Tier 2	74	49	90	5,104	3,526	\$ 6,930	50.9%	95	67	\$ 52.63
10	Floor Insulation	22	9	20	2,454	1,218	\$ 4,260	28.6%	83	41	\$ 29.71
11	Wall Insulation	60	52	80	9,506	9,725	\$ 23,603	41.2%	168	172	\$ 56.54
12	Duct Sealing & Insulation	1	-	20	251	-	\$ 8,385	0.0%	9	-	\$ -
13	Air Sealing	177	176	300	74,799	68,460	\$ 90,060	76.0%	1,107	1,013	\$ 67.58
14	Smart Thermostat (low income)	29			1,450				249		\$ -
15	Dual Fuel Heating System	2	2	-	\$ 1,600	\$ 2,000	\$ -		52	52	\$ 38.46
16	Smart Thermostat Tier 1	1	2	50	50	100	\$ 2,500	4.0%	6	12	\$ 8.33
17	Smart Thermostat Tier 2	66	23	100	4,950	1,725	\$ 5,000	34.5%	568	198	\$ 8.71
18	Low Income Furnace Replacement	146	142	600	\$ 500,000	\$ 500,000	\$ 500,000	100.0%	2,993	2,911	\$ 171.76
19	Administrative & Overheads	N/A	N/A	N/A	13,589	13,309	\$ 27,500	48.4%	N/A	N/A	\$ -
20	Total	863	701	1,602	\$ 669,547	\$ 651,691	\$ 759,689	85.8%	7,021	6,068	\$ 107.40

*Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.

Table 7 shows the results of the ThermWise® Low-Income Efficiency Program. It points out that 85.8% of the total budget was spent. The 2024 total weighted cost for the measures implemented was \$107.40 per saved Dth, up from \$95.36 in 2023. The program decreased actual costs and participants to \$651,691 and 701, respectively. The program's forecast and actual benefit-cost test ratios were less than 1, except for the Participant Test, which was greater than 1. The Division recommends that the Commission have the Company further evaluate the steps to improve the program's efficiency.

THERMWISE® MARKET TRANSFORMATION INITIATIVE

Table 8 shows that the ThermWise® MTI program costs were 84.5% of the expected 2024 levels. Costs increased from \$1.10 million in 2023 to \$1.12 million. The program's forecast and benefit-cost test ratios were reported as zero or "N/A" because the program does not generate participants or Dth values. The program provides awareness and education to the public through different outreach activities, such as media outlet advertising, social media, home shows, etc.

TABLE 8 - MTI

ENBRIDGE GAS UTAH
Market Transformation Initiative
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

		Participants			Costs				Dth Savings*		
		Actual	Actual	Budget	Actual	Actual	Budget	% of	Actual	Actual	C/Dth
Line	Program	2023	2024	2024	2023	2024	2024	2024	2023	2024	2024
1	Market Transformation Total	N/A	N/A	N/A	\$ 1,109,392	\$ 1,115,594	\$ 1,320,000	84.5%	N/A	N/A	N/A

THERMWISE® ENERGY COMPARISON REPORT

Table 9 shows that the ThermWise® Energy Comparison Report costs \$292,012, or 56.1% of the budget, had 220,000 participants, and produced 281,600 Dths savings. These are all decreases from 2023. The weighted cost per Dth saved decreased to \$1.04 from \$1.40.

The program's forecast and actual benefit-cost test ratios exceeded 1.

TABLE 9 - Energy Reports

ENBRIDGE GAS UTAH
Energy Comparison
As of December 31, 2024
Docket Nos. 25-057-05, 24-057-01, and 23-057-20

		Participants			Costs				Dth Savings*		
		Actual	Actual	Budget	Actual	Actual	Budget	% of	Actual	Actual	C/Dth
Line	Program	2023	2024	2024	2023	2024	2024	2024	2023	2024	2024
1	Energy Comparison Report Total	280,000	220,000	220,000	\$ 501,890	\$ 292,012	\$ 520,800	56.1%	358,400	281,600	\$ 1.04

**Savings reflects the net Dth deemed savings based on actual participants with an 80% net-to-gross ratio applied.*

Conclusion

The Division has reviewed the information provided and concludes that the Company complies with its reporting requirements. The Company and other interested parties should continue evaluating the specific program mix to ensure the most significant value is achieved. The Division recommends that the Commission acknowledge the Company's EE program report for the 2024 year-end.

cc: Michael A. Orton, Enbridge Gas Utah
Travis Willey, Enbridge Gas Utah
Michele Beck, Office of Consumer Services