

**UNS GAS, INC.'S SUPPLEMENTAL RESPONSES TO
RUCO'S 01 SET OF DATA REQUESTS
RE: UNSG ARAM
DOCKET NO. G-04204A-24-0237
SEPTEMBER 11, 2026**

RUCO 1.07

Accumulated Depreciation – Please provide a schedule in Excel format showing the additions, deletions, and other adjustments to accumulated depreciation starting with the balance used in Decision No. 81653 to March 31, 2026.

RESPONSE:

Section III. c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026, and provide its response, including any objection to the Request, as provided by the Protocols at that time.

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See attached excel file: RUCO 1.07 Accumulated Depreciation Roll Forward 06.30.2026.xlsx

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RUCO 1.08

Accumulated Deferred Income Taxes ("ADIT") – Please provide a schedule in Excel format showing the additions, deletions, and other adjustments to the ADIT starting with the balance used in Decision No. 81653 to March 31, 2026.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

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Please see the 2026 UNS Gas ARAM Update Filing workpapers found on the UNS Gas website:
<https://www.uesaz.com/annual-aram-update/>

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RUCO 1.10

Net Proceeds from Any Legal Matters – Please state whether or not the Company has received any net proceeds from any legal matters since the end of the Test Year in the Company's last rate case (i.e., June 30, 2024). If so, please describe the sale and provide the amount of net proceeds.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

The Company has not received any net proceeds from any legal matters since the end of the Test Year in its last general rate case, June 30, 2024. Accordingly, there are no legal matter proceeds that have impacted the inputs, calculations, or revenue requirement reflected in the Annual Update.

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RUCO 1.11

Rider-11 Annual Rate Adjustment Mechanism – Please confirm that on page 711-2, interested Parties to the ARAM must contact the Company to subscribe to the ARAM tariff email list and not the Commission.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

Confirmed. Section II.a(ii) of Rider 11, Attachment A provides that the ARAM Tariff Email List includes “any other Interested Parties that contact the Company to subscribe to the ARAM Tariff Email List.” Accordingly, interested parties must contact the Company to subscribe to the ARAM Tariff Email List.

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RUCO 1.12

Rider-11 Annual Rate Adjustment Mechanism – Please confirm that on page 711-2, it is the Company and not the Commission that can remove interested parties from the ARAM tariff email list.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

Confirmed. Section II.a(iii) provides that the Company's website will include information regarding how interested parties may "subscribe to or be removed from the ARAM Tariff Email List." The provision assigns administration of the ARAM Tariff Email List to the Company.

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RUCO 1.13

Rider-11 Annual Rate Adjustment Mechanism – Please confirm that on page 711-3, that the Company will provide the manner of notice and not the Commission Hearing Division.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

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The tariff does not use the phrase "manner of notice." Rider 11, Attachment A specifies certain notice requirements, which are assigned to the Company.

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RUCO 1.14

Rider-11 Annual Rate Adjustment Mechanism – The Company states on page 711-5, that the Formula Rate Template shall not be subject to challenges seeking to modify the Formula Rate Template. Please provide examples of what the Company would consider a change to the Formula Rate Template that would not be acceptable.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

See Supplemental Direct Testimony of Jason Rademacher in Docket No. G-04204A-24-0237, page 12, Lines 24 to 26, which states, “A challenge seeking to change the revenue allocation among classes of customers would be a Formula Rate Template change, thus deemed improper.”

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RUCO 1.15

Rider-11 Annual Rate Adjustment Mechanism – Please confirm that on page 711-6, that any interested party challenging the application of the Formula Rate Template due to a change in one or more of the Fundamental Predicates shall raise the matter with the Company and not the Commission?

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

Not confirmed. The protocols provide a process to raise a Fundamental Predicate issue with the Company, and if unresolved after 90 days, raise the issue with the Commission.

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RUCO 1.16

Rider-11 Annual Rate Adjustment Mechanism – The Company states on page 711-8, to the extent the Company and any Interested Party(ies) are unable to resolve disputes related to information requests submitted in accordance with these Annual Review Procedures, such dispute will be discussed by senior representatives of the Company and the Interested Party(ies). If the senior representatives are unsuccessful in resolving the dispute, the Company or Interested Party(ies) may file a ("Formal Challenge"). Please provide a listing of the senior representatives and the areas they will cover.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

The Protocols do not identify specific individuals who will serve as senior representatives. The Company anticipates designating appropriate senior representatives based on the subject matter of the dispute and the personnel holding the applicable responsibilities at the time of the Annual Review. Depending on the nature of the issue, Company representatives may include senior personnel responsible for areas such as rates and regulatory affairs, accounting, finance, tax, operations, regulatory reporting, or legal matters. The specific representatives may vary from year to year based on organizational responsibilities and the issues presented. Section III.6 requires only that the dispute be discussed by "senior representatives of the Company and the Interested Party(ies)" before a Formal Challenge may be filed.

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RUCO 1.17

Rider-11 Annual Rate Adjustment Mechanism – The Company states on page 711-8, specifically section iii the interested party must now tell the Company what is wrong with the ARAM template, how does this not shift the burden from the Company to the interested party.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

Objection. This is an argumentative legal conclusion ostensibly challenging the Commission-approved ARAM and does not seek factual information or information that is permitted by the Protocols.

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RUCO 1.18

Rider-11 Annual Rate Adjustment Mechanism – On page 711-10, specifically letter j, confirm that the burden has shifted to interested parties to show that the ARAM template is not just and reasonable.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

Objection. This is an argumentative legal conclusion ostensibly challenging the Commission-approved ARAM and does not seek factual information or information that is permitted by the Protocols.

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RUCO 1.19

Rider-11 Annual Rate Adjustment Mechanism – As a general question, interested parties first must make an informal challenge and then a formal challenge or can interested parties just proceed to a formal challenge.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

The Protocols contemplate use of the Informal Challenge process during the Information Exchange and Informal Challenge Period. Section III.g(viii) requires a Formal Challenge to state whether the filing party utilized the Informal Challenge procedures and, if not, explain why not.

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RUCO 1.20

Rider-11 Annual Rate Adjustment Mechanism – To confirm the Company dates under the heading ACC on page 711-11, are set in stone and there are no exceptions to the dates that the Staff and the hearing division must comply with.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

No. Section III.k provides for certain extensions based on good cause. Further, the Summary of Dates and Time Periods in Section VII expressly provides that deadlines discussed under the heading ACC falling on weekends or ACC-recognized holidays are extended to the next business day.

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RUCO 1.21

Rider-11 Annual Rate Adjustment Mechanism – To confirm the Summary of dates and time periods on page 711-13, is not subject to change.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

No. As stated in the footnote to the Summary of Dates and Time Periods table in Section VII, the dates may vary. The Protocols recognize that when a deadline falls on a weekend or ACC-recognized holiday, the deadline is extended to the next business day. Moreover, Section III.k. provides for an opportunity to request an extension to the formal challenge deadline.

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RUCO 1.22

Rider-11 Annual Rate Adjustment Mechanism – The Template removes 100% of revenues related to the Black Mountain Generating Station contract, but removes only 80.691% of associated rate base and expense. Please explain why and identify the customers responsible for the remaining 19.309% of costs.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

SUPPLEMENTAL RESPONSE: September 11, 2026

The Rider-11 Template removes 100% of BMGS contract revenues because those revenues are recovered separately under contract and are not part of Arizona retail rates. However, only 80.691% of the associated Golden Valley Pipeline rate base and expenses are removed because that percentage reflects the portion allocated to the BMGS contract. The remaining 19.309% is allocated to UNS Gas retail service because it relates to pipeline capacity available to serve retail customers along the Golden Valley Pipeline and therefore remains included in retail rate base and expense. See pages 19 and 20 of the Direct Testimony of Jason Rademacher filed in Docket No. G-04204A-24-0237 for further details.

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RUCO 1.23

Rider-11 Annual Rate Adjustment Mechanism – Please reconcile the inconsistent amortization commencement dates stated on page 711-23 and 711-26 for the \$43,555 Fortis merger-related plant adjustment. One note identifies January 1, 2013, while the other identifies January 1, 2023.

RESPONSE:

Section III.c of the Commission-approved Protocols provides that Interested Parties shall have 60 days from the Publication Date (September 1) to serve reasonable information requests on UNS Gas. This Information Request is not related to the quarterly reports on asset additions and is premature. UNS Gas will consider this Information Request as submitted on September 1, 2026 and provide its response, including any objection to the Request, as provided by the Protocols at that time.

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On schedule A5, Note B was inadvertently stated as 2023 and should have been 2013 as noted on schedule A4, Note I.