

**UNS GAS, INC.'S RESPONSES TO
RUCO'S 01 SET OF DATA REQUESTS
RE: UNSG ARAM
DOCKET NO. G-04204A-24-0237
JULY 27, 2026**

RUCO 1.01

Data Requests – Please provide copies of all Data Requests, Requests for Information, Staff Information Requests, or any other requests for information and the Company's responses to such requests. Please note, RUCO 1.01 seeks Data Requests, Requests for Information, Staff Information Requests, or any other requests dated February 27, 2026 and after and all responses thereto. RUCO 1.01 is an ongoing request.

RESPONSE:

Pursuant to Section III.e of the Commission-approved Protocols, UNS Gas will be posting all ARAM-related information requests from Interested Parties and UNS Gas's responses on the UNS Gas ARAM website.

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RUCO 1.02

Quarterly Report Schedule – Based on the Company's quarterly capital report filing of April 15, 2026, please provide a copy of the Company's quarterly schedules in Excel format with all formulas intact.

RESPONSE:

Please see RUCO 1.02 Quarterly Report.xlsx

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RUCO 1.03

Quarterly Work Papers – Based on the Company's quarterly capital report filing of April 15, 2026, please provide a copy of all work papers used to develop the Company's application in Excel format with all formulas intact.

RESPONSE:

Please see attachment provided for RUCO 1.02.

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RUCO 1.04

Quarterly Report Filing – Based on the Company's quarterly capital report filing of April 15, 2026, please provide the following:

- a. A sub ledger for each project that total to the amount of the line item. For example, provide a subledger in excel format that clearly shows every invoice that totals to \$3,101,172.47
- b. Provide all invoices over \$5,000 for all of the projects listed on the schedule.

UNS Gas, Inc.
Docket No. G-04204A-24-0237
Annual Rate Adjustment Mechanism Quarterly Capital Reporting
Asset Additions by Project for the 9 Months Ended March 31, 2026

Project	Project Description	Utility Account	Sum of Additions
250000A	UNSG Transportation Equip	G392 - Transportation Equipment	3,101,172.47
250000A Total			3,101,172.47
250010A	Dist Land Rghts Facilities	G374 - Land and Land Rights	60,591.24
250010A Total			60,591.24
250900A	Structures & Improve (Admin)	G390 - Structures and Improvements	7,111.10
250900A Total			7,111.10

RESPONSE:

SOME OF THE FILES LISTED BELOW CONTAIN COMPETITIVELY-SENSITIVE CONFIDENTIAL INFORMATION THAT ARE ONLY BEING PROVIDED TO THE REQUESTING PARTY PURSUANT TO THE TERMS OF THE PROTECTIVE AGREEMENT.

The Company objects to this data request as overly burdensome, given that the schedule includes 106 projects and the three projects identified in the request contain 48 invoices meeting the \$5,000-and-above criteria. However, without waiving this objection, the Company is providing all invoices for the three projects specifically identified above meeting the \$5,000- and- above criteria. After reviewing you may identify additional projects of interest, which we can provide in response to a follow-up request.

a. Please see attached excel file: RUCO 1.04 Quarterly Report Filing.xlsx

b. Please see attached 48 PDF Invoices.

RUCO 1.04-250000A-012626 251667-26 Comp Sens Confidential.pdf

RUCO 1.04-250000A-44688-1 Comp Sens Confidential.pdf

RUCO 1.04-250000A-72610-2 Comp Sens Confidential.pdf

RUCO 1.04-250000A-75558-3 Comp Sens Confidential.pdf

Arizona Corporation Commission ("Commission")
Tucson Electric Power Company ("TEP")
UNS Energy Corporation ("UNS")
UniSource Energy Services ("UES")

UniSource Energy Development Company ("UED")
UNS Electric, Inc. ("UNS Electric")
UNS Gas, Inc. ("UNS Gas" or the "Company")

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RUCO 1.04-250000A-102062-4 Comp Sens Confidential.pdf
RUCO 1.04-250000A-102063-5 Comp Sens Confidential.pdf
RUCO 1.04-250000A-123125 H251719-27 Comp Sens Confidential.pdf
RUCO 1.04-250000A-144682-6 Comp Sens Confidential.pdf
RUCO 1.04-250000A-145689-7 Comp Sens Confidential.pdf
RUCO 1.04-250000A-244314-8 Comp Sens Confidential.pdf
RUCO 1.04-250000A-251667-9 Comp Sens Confidential.pdf
RUCO 1.04-250000A-251682 2-28 Comp Sens Confidential.pdf
RUCO 1.04-250000A-251682-10 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252069 2-29 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252069-11 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252157 2-30 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252157-12 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252158 2-31 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252158-13 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252160 2-32 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252160-14 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252161 2-33 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252161-15 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252162 2-34 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252162-16 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252163 2-35 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252163-17 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252164 122925-36 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252164REV-37 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252165 2-38 Comp Sens Confidential.pdf
RUCO 1.04-250000A-MFD251094-44 Comp Sens Confidential.pdf
RUCO 1.04-250010A-2294-45 Comp Sens Confidential.pdf
RUCO 1.04-250010A-2323-46 Comp Sens Confidential.pdf
RUCO 1.04-250010A-20250401-12002a-47 Comp Sens Confidential.pdf

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RUCO 1.04-250900A-Q TECH HEATING & COOLI-48 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252165-18 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252511-19 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252739-20 Comp Sens Confidential.pdf
RUCO 1.04-250000A-252741-21 Comp Sens Confidential.pdf
RUCO 1.04-250000A-260268-22 Comp Sens Confidential.pdf
RUCO 1.04-250000A-260268A-39 Comp Sens Confidential.pdf
RUCO 1.04-250000A-269355-23 Comp Sens Confidential.pdf
RUCO 1.04-250000A-269357-24 Comp Sens Confidential.pdf
RUCO 1.04-250000A-280296-25 Comp Sens Confidential.pdf
RUCO 1.04-250000A-A10687-40 Comp Sens Confidential.pdf
RUCO 1.04-250000A-A10688-41 Comp Sens Confidential.pdf
RUCO 1.04-250000A-D250253-42 Comp Sens Confidential.pdf
RUCO 1.04-250000A-DE-03660-3-43 Comp Sens Confidential.pdf

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RUCO 1.05

Quarterly Report Filing – Project Justification – Please provide an additional column to your filing report that gives a description of why a project was undertaken. For example, UNSG Transportation Equip, what is the justification for this investment made, an explanation that shows investment rationale for each capital project.

RESPONSE:

The Company approves prudent and necessary capital expenditures through its budgeting and forecasting processes to support safe, reliable ongoing operations and future system needs.

Capital expenditures for the nine-month reporting period include a broad range of natural gas distribution infrastructure investments, support equipment, facilities, information technology, and safety-related assets.

The projects included in the quarterly report are supported by detailed work order information. Each work order represents a distinct body of work with a defined scope, and a single project may include one or more related work orders.

Additional work order descriptions for each project are provided in the Excel file titled *RUCO 1.02 Quarterly Report.xlsx*.

- Please refer to the “Additions” tab, Column T, contained in the Data Request RUCO 1.02 Quarterly Report Schedule.

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RUCO 1.06

Overlap of Plant Additions – Please confirm that there is no overlap of plant additions with Decision No. 81653. Please provide the steps that the Company has taken to verify that the plant additions included in the rate base of the Company's last rate case (i.e., Docket No. G-04204A-24-0237) were not also included in the Quarterly Report filed on April 15, 2026. As part of your response, please provide the data requested in the table below in the same or similar format:

Projects, Amounts, and In-Service Dates Shown are FOR ILLUSTRATIVE PURPOSES ONLY									
Col. A				Col. B	Col. C		Col. D		Col. E
All Projects Completed During the Post-Test Year Period (i.e. June 30, 2024 to June 30, 2025)				In Service Dates	Projects in Column A that Are Included in Decision No. 81653 (June 30, 2024 to June 30, 2025)		Projects in Column A that Are Included in Quarterly Report (July 1, 2025 to March 31, 2026)		Total Col C + Col D
Project No.	Description	Account No.	Amount						
250900A	Structures & Improv	390	\$ 7,000	16-Jul-24	\$	7,000	\$	-	\$ 7,000
251100A	Mains	376	\$ 500,000	30-Jul-24	\$	500,000	\$	-	\$ 500,000
251382A	Meter Installations	382	\$ 100,000	8-Aug-24	\$	100,000	\$	-	\$ 100,000
253910A	Office Furn & Equip	391	\$ 50,000	30-May-25	\$	50,000	\$	-	\$ 50,000
255380A	Services	380	\$ 503,000	30-Jun-25	\$	-	\$	503,000	\$ 503,000
255940A	Tools, Shop, Gar Equi	394	\$ 115,000	30-Jun-25	\$	115,000	\$	115,000	\$ 230,000
Total			\$ 1,275,000		\$	772,000	\$	618,000	\$ 1,390,000

RESPONSE:

Yes. The Company confirms that there is no overlap between the plant additions included in Decision No. 81653 and the plant additions included in the Quarterly Report filed on April 15, 2026.

The Company verified this by using date-specific query parameters when pulling data for actual additions and comparing the date ranges used for the prior rate case plant additions against the date range used for the April 15, 2026 Quarterly Report.

Please see the attached Excel files supporting this verification:

- RUCO 1.02 Quarterly Report.xlsx “Additions” Tab
 - Parameter Setting Column B, Row 4 equals “General Ledger Posting Month with Year/Month Format” (YYYYMM)
 - Parameter Input: “202507, 202508, 202509, 202510, 202511, 202512, 202601, 202602, 202603”
- RUCO 1.06 Rate Base – Post-Test Year Plant Rebuttal.xlsx “2024_2025 Adds” Tab
 - Parameter Setting Column B, Row 4 equals “General Ledger Posting Month with Year/Month Format” (YYYYMM)
 - Parameter Input: “202407 , 202408 , 202409 , 202410 , 202411 , 202412 , 202501 , 202502 , 202503 , 202504 , 202505 , 202506”

Because the Quarterly Report includes plant additions posted from July 2025 through March 2026, and the prior rate case plant additions include postings from July 2024 through June 2025, the date ranges are distinct and do not overlap.

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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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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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RUCO 1.09

Gains on Sale of Utility Plant In Service – Please state whether or not the Company has had any gains on the sale of Utility Plant In Service 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:

The Company had no gains on sale of utility plant in service since the last rate case.

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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.

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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.

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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.

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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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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.

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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.