

**UNS GAS, INC.'S RESPONSES TO
RUCO'S 02 SET OF DATA REQUESTS
RE: UNSG ARAM
DOCKET NO. G-04204A-24-0237
SEPTEMBER 18, 2026**

RUCO 2.01

Data Requests

Please provide copies of all data requests and the Company's response to such requests by all other intervening parties in this docket. This request adds to RUCO's DR 1.01, insofar as it seeks all data requests for not just quarterly reports, but also the Annual Update.

RESPONSE:

The data requests from other parties will be posted on the Company's website here: <https://www.uesaz.com/aram-information-request-form/> along with the responses thereto at the time UNS Gas provides the responses.

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RUCO 2.02

Schedules

Please provide a copy of the Company's Annual Update /ARAM application schedules in Excel format with all formulas intact.

RESPONSE:

For a copy of the Company's Annual Update/ARAM application schedules please see RUCO 2.02 UNS Gas ARAM TY2026.xlsx for an Excel format with all formulas intact.

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RUCO 2.03

Work Papers

Please provide a copy of all work papers used to develop the Company's rate case application in Excel format with all formulas intact, and further identify the author of each workpaper.

RESPONSE:

The Company assumes RUCO is requesting work papers related to the Company's ARAM application rather than its rate case application. For copies of workpapers for the Company's ARAM, see website (<https://www.uesaz.com/gas-aram/>), and see data room:

[UNS Gas 2024 Rate Case](#) ▶ [2026 ARAM Update](#) ▶ [Supporting Workpapers for the Annual Update](#)

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RUCO 2.04

General Ledger

Please provide a copy of the Company's general ledger for the test year in Microsoft Excel, broken-out by FERC account number.

RESPONSE:

Please see the response to Staff 1.01.

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RUCO 2.05

Contracts and Agreements

Please provide copies of all contracts related to the operation and maintenance of the systems.

RESPONSE:

The Company objects on the basis that the request is vague, overly broad, unduly burdensome, and seeks information not reasonably related to the matters at issue in this proceeding.

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RUCO 2.06

State Income Operational & Productivity Reports

Please provide the following:

- a. The resulting reports from any productivity or operational efficiency studies or management audits of the Company conducted during the test year or within the period for which recovery is sought, whichever is longer.
- b. The periodical (monthly, quarterly, etc.) operating results for the test year or within the period for which recovery is sought, whichever is longer.

RESPONSE:

a. Average Leak Response Time –

UNS Gas tracks the average response time to respond to customer calls of Inside Gas Leaks or Smell of Gas, tracked monthly and year-to-date. Below is the response time during the test year, July 2025 through June 2026. Although this is a lagging indicator, UNS Gas teams track response times to ensure we are providing adequate and effective response to our gas customers.

The average time is defined as the time a Technician receives the call to the time the Technician arrives at the premise or location.

Year Avg Response Time (minutes) –

Year	Avg Response Time (Minutes)
2025*	22.8
2024	19.2
2023	19.2
2022	17.5
2021	18.7

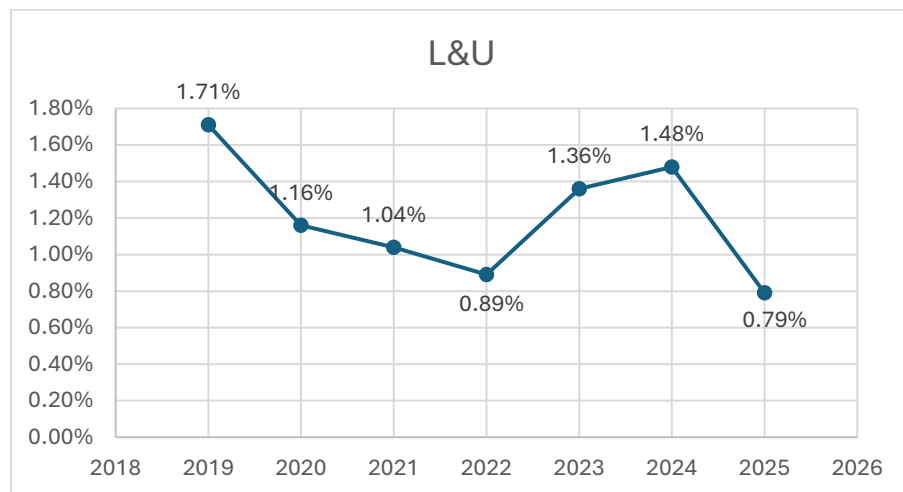
Note: UNS Gas changed reporting process from PDF to integrated software.

Lost and Unaccounted for Gas (L&U) –

As required by PHMSA (Pipeline and Hazardous Materials Safety Administration), UNS Gas tracks the Lost and unaccounted for gas annually for the “Gas Year.” The “Gas Year” is between July 1 to June 30 of the following year, to account for seasonal variations from line pack and associated pressures. The percentage is calculated as the difference between gas purchased and

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gas sold divided by all gas purchased. L&U is a lagging indicator which UNS Gas tracks to ensure accuracy of meters and pressure control and unknown leaks. UNS Gas trends are found to be acceptable and with industry and manufacture standards for meter accuracy and pressure control. UNS Gas has an extensive leak patrol and response program where leak indications are promptly verified and repaired. Historically, L&U tracks at 1.25% +/- annually.



b. Please see the files listed below for monthly operating results for each month in the period July 2025 through June 2026.

THE FILES LISTED BELOW CONTAIN CONFIDENTIAL INFORMATION AND ARE PROVIDED PURSUANT TO THE TERMS OF THE PROTECTIVE AGREEMENT.

File Name
RUCO 2.06 UNSG Income Stmt 2025 07 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2025 08 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2025 09 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2025 10 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2025 11 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2025 12 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2026 01 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2026 02 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2026 03 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2026 04 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2026 05 Confidential.pdf
RUCO 2.06 UNSG Income Stmt 2026 06 Confidential.pdf

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RUCO 2.07

Internal Audits

Please provide a copy of each internal audit performed by the Company's internal auditors during the test year and during the test year or within the period for which recovery is sought, whichever is longer.

RESPONSE:

THE FILES LISTED BELOW CONTAIN COMPETITIVELY-SENSITIVE CONFIDENTIAL INFORMATION AND WILL BE MADE AVAILABLE FOR REVIEW AT THE COMPANY'S OFFICE, UPON REQUEST, PURSUANT TO THE TERMS OF THE PROTECTIVE AGREEMENT.

The Company objects to providing copies of the audits. However, without waiver of objection, and consistent with the way the Company has responded to this request in other rate cases, the following is a list of UNSG-related audit reports for the requested time period.

Please note that some of the audits were conducted at the request of counsel and are subject to the attorney-client privilege and attorney work product. For 2025 and 2026 there is one audit each year that is not being listed because it is attorney-client privileged. Please contact UNSG's counsel if you have additional questions.

Scope: January 1 – December 31, 2025

2025 Corporate Records and Document Management Policy (ECM-01) Compliance Assessment Follow-up Audit Comp Sens Confidential
Nacha Consulting Remediation Review Comp Sens Confidential
IT Project Management Life Cycle - CC&B Upgrade 2.9 Comp Sens Confidential
2025 UNS Energy Officer Expense Audit Report Comp Sens Confidential

Scope: January 1 – June 30, 2026

Fortis Anti-Corruption Policy Compliance Audit Comp Sens Confidential
2026 Third-Party Risk Management Follow-up Audit Report Comp Sens Confidential
Corporate Records and Document Management Policy (ECM-01) Compliance Assessment Follow-up Audit Comp Sens Confidential
Formal Solicitation Policy (P&C-01) Follow-up Audit Comp Sens Confidential
2025 STI Program Performance and Audited Results Comp Sens Confidential
2026 Purchased Gas Adjustment Audit Comp Sens Confidential
Ryan Companies Facilities Management Contract and Billing Audit Comp Sens Confidential
UNSG Rate Case Audit Report Comp Sens Confidential

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RUCO 2.08

Service and Quality Levels

Please state all major service objectives and indicate any areas where service levels or quality were not met in the test year or within the period for which recovery is sought, whichever is longer. If service or quality levels were not met, please provide documentation explaining at a minimum the deficiency and the action(s) taken and the current status.

RESPONSE:

The Company objects to this request on the basis that “major service objectives” and “service or quality levels” are not defined and are vague and ambiguous.

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RUCO 2.09

Management Letters

Please provide copies of all management letters received from the Company's outside auditors during the test year or within the period for which recovery is sought, whichever is longer.

RESPONSE:

No management letters were received from the Company's outside auditors during the periods requested.

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RUCO 2.10

Minutes of the Board of the Directors

Please provide copies of the minutes of all meetings of the Board of Directors for the test year or within the period for which recovery is sought, whichever is longer.

RESPONSE:

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.

Please see the files listed below for the requested information:

File Name
RUCO 2.10 UNSG Capital Budget 2026 07-21-CompSensConfidential.pdf
RUCO 2.10 UNSG Credit Extension 2025 07-29-CompSensConfidential.pdf
RUCO 2.10 UNSG Credit Facility 2026 07-21-CompSensConfidential.pdf
RUCO 2.10 UNSG Director Annual Meeting 2026 05-01 -CompSensConfidential.pdf
RUCO 2.10 UNSG Dividend to UES 2026 05-04-CompSensConfidential.pdf
RUCO 2.10 UNSG End User Exceptions 2026 02-09-CompSensConfidential.pdf
RUCO 2.10 UNSG Notes 2026 06-10-CompSensConfidential.pdf
RUCO 2.10 UNSG Officer changes 2025 12-31-CompSensConfidential.pdf

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RUCO 2.11

Employee Newsletters

Please provide copies of all internal Company/employee newsletters published since the beginning of the test year.

RESPONSE:

Consistent with prior rate cases, the Company objects to the request as irrelevant and beyond the scope of the ARAM Protocols. Moreover, the newsletters contain names of the Company's employees, pictures of employees, and on occasion their families, and sometimes contain other information of a personal nature. The newsletter is distributed to employees via Company e-mail and is available only on the Company's intranet. Further, the newsletters contain article summaries that then link to the full article that is only available on the Company's intranet. However, without waiver of objection, upon a showing that the information sought is permitted under the ARAM Protocols, in order to protect employee privacy, and upon request, the Company will make available for RUCO's review at the Company's office, access to the Company's weekly employee newsletters, InsideUNS, for the requested time frame, pursuant to the terms of the Protective Agreement.

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RUCO 2.12

Affiliates Organization Chart

Please describe completely all relationships between the Company and affiliated companies, and furnish an organizational chart which reflects the relationships.

RESPONSE:

UNS Gas, Inc., an Arizona corporation ("UNS Gas"), is a wholly-owned subsidiary of UniSource Energy Services, Inc., an Arizona corporation ("UES"). UES is a holding company for UNS Gas and UNS Electric, Inc., an Arizona corporation, which is an ACC-regulated electric utility company serving parts of northern and southern Arizona. UES is a wholly-owned subsidiary of UNS Energy Corporation, an Arizona corporation ("UNS Energy"), which is an indirect subsidiary of Fortis Inc. ("Fortis"), the ultimate parent company for UNS Energy. UNS Energy also owns Tucson Electric Power Company, an Arizona corporation and regulated electric utility company serving the Tucson metropolitan area in Pima County and parts of Cochise County, Arizona, as well as several other unregulated companies. UNS Gas, UNS Electric and TEP are among a family of utilities owned by Fortis, Canada's largest investor-owned gas and electric utility holding company. Fortis's regulated utilities serve more than 3.5 million customers across Canada and in the United States and the Caribbean. Fortis owns non-regulated hydroelectric generation assets in Canada, Belize and Upstate New York. For more information, visit <https://www.uesaz.com/>.

Please see RUCO 2.12 UNS Organizational Chart 2026-Confidential.pdf.

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RUCO 2.13

Abnormal or Non-Recurring Events

Please describe all abnormal or non-recurring events during the test year that are known to have materially impacted revenues, expenses, or rate base.

RESPONSE:

None to report.

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RUCO 2.14

Related Parties

If there are any related party relations between employees of the Company and outside vendors or contractors, please identify and state the nature of the relationship(s).

RESPONSE:

The Company objects to the term “related party relations” as vague and ambiguous, however without waiver of objection, the Company annually requests that officers and directors disclose and certify any related parties and related party transactions. As part of the financial audit process, annual queries are run and reviewed to verify that no inappropriate transactions have taken place between or among officers, directors and their related parties and the Company. In addition, all Company employees are required to complete an annual conflict of interest questionnaire that includes disclosure of any related party type arrangements. There were no related party transactions identified through these processes or otherwise for the test year, with the exception of the following: Sara Perotti, who is married to UNSG’s former SVP, Chief Legal Officer and Corporate Secretary. Sara Perotti serves as UNSG medical director through her company Advanced Clinical Solutions. However, Mr. Todd Hixon was not involved in any way in retaining or awarding any business to Advanced Clinical Solutions, or in determining the terms of or in managing such business relationship with the Company. Mr. Hixon retired from the Company on June 1, 2025.

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RUCO 2.15

Affiliate(s) Transactions

Please provide a schedule of all transactions with affiliates during the test year. As part of your response, provide an Excel spreadsheet which summarizes the affiliate transaction and provides the date, a description of the transaction, the account number(s) in which the transaction was recorded, and the dollar amount.

RESPONSE:

THE FILE LISTED BELOW CONTAINS CONFIDENTIAL INFORMATION AND IS BEING PROVIDED PURSUANT TO THE TERMS OF THE PROTECTIVE AGREEMENT.

Please see the file listed below for the monthly details of affiliated transfers to and from UNS GAS for the twelve-month period July 2025 – June 2026.

File Name
RUCO 2.15 Affiliate Transactions July 2025–June 2026 – Confidential.xlsx

Both direct and allocated costs are used in billing. Costs are direct charged where possible. When allocating, a causative basis (i.e., headcount, square footage, number of transactions) is used. Where no causative basis can be reasonably obtained, costs are charged to the affiliates via the allocation method set forth in the Company's Commission-approved Code of Conduct (Decision No. 75033 (April 23, 2015)).

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RUCO 2.16

Affiliate(s) Capitalized Billings

Please state whether or not any affiliate billings are capitalized.

RESPONSE:

Yes, certain affiliate billings are capitalized. Allocated costs (generally related to the allocations described in UDR IER-1.018 for test year ending June 30, 2024) may be capitalized if they are charged directly to a capital project, or indirectly as an overhead cost.

Employees of affiliated companies are routinely utilized to perform labor on behalf of UNSG. These employees charge their labor to appropriate UNSG accounts, which may also be directly or indirectly capitalized.

Affiliated companies may also transfer inventory to UNSG for use on capital or non-capital projects. Transferred inventory that is utilized on capital projects is capitalized.

Finally, intercompany billings may be generated for convenience payments, wherein one entity purchases goods or services on behalf of affiliates and bills the costs directly to those affiliates, in many cases for administrative simplicity or to obtain more favorable pricing. To the extent that such convenience payments are made for capital items, the goods or services are capitalized.

UNSG capitalized the following affiliate charges during the test year:

Description	Amount Capitalized
Allocated costs	\$1,591,059
Labor	\$747,023
Inventory transfers	\$9,752
Convenience payments	\$313,141
Total	\$2,660,975

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RUCO 2.17

Affiliate(s) Profit

Please state the return or “profit” component included in the billings from each affiliate. Please explain the basis for determining such profit factors, provide a schedule showing profit factor calculations, explain how the amounts are recorded, and specify the actual profits included in plant costs. As part of your response, please identify for each plant addition, the year, the related plant account number(s), and amount(s) of “profit” recorded

RESPONSE:

There is no profit component to billings from affiliates.

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RUCO 2.18

Affiliate(s) Contributions, Dues, Etc.

Please state the amount of the following that is included in inter-company billings from the Company's affiliates.

- a. Dues paid for social and service clubs
- b. Membership payments made to industry associations
- c. Charitable contributions
- d. Scholarships
- e. Sponsorships
- f. Lobbying expenses
- g. Gifts and awards
- h. Food and beverages
- i. Luncheons and dinners
- j. Employee parties, picnics, or other similar events
- k. Entertainment

RESPONSE:

UNSG objects to this request as overbroad and vague and ambiguous in that it does not provide a period of time covered by the request. Without waiving the objection, for the period July 1, 2025 through June 30, 2026 (the ARAM Annual Update period, UNSG is including the following amounts of inter-company billings from its affiliates:

- a. \$0
- b. \$9,565
- c. \$0
- d. \$0
- e. \$0
- f. \$0
- g. \$0
- h-k. \$6,328

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RUCO 2.19

Contributions, Dues, Etc.

Please state the amount of the following that the Company is seeking a recovery of in this rate case.

- a. Dues paid for social and service clubs
- b. Membership payments made to industry associations
- c. Charitable contributions
- d. Scholarships
- e. Sponsorships
- f. Lobbying expenses
- g. Gifts and awards
- h. Food and beverages
- i. Luncheons and dinners
- j. Employee parties, picnics, or other similar events
- k. Entertainment

RESPONSE:

UNSG objects to this request as vague and ambiguous as to what period of time is covered by "this rate case." Without waiving the objection, for the period July 1, 2025 through June 30, 2026 (the ARAM Annual Update period), UNSG is seeking the recovery of the following amounts:

- a. None.
- b. Pursuant to the Commission approved ARAM Template 50% of American Gas Association dues are removed from operating expenses (\$52,878) and 50% remain in the revenue requirement (\$52,878).
- c. None.
- d. None.
- e. None.
- f. None.
- g. None.

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h-k. Pursuant to the Commission approved ARAM Template 50% of meals expenses are removed from operating expenses (\$106,432) and 50% remain in the revenue requirement (\$106,432).

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RUCO 2.20

Shared Facilities Allocations

Please describe in detail any operating or administrative facilities which the Company shares with other entities, affiliated or not, and the basis for quantification and allocation of the related capital costs.

RESPONSE:

UNSG leases an office building in Flagstaff, AZ at 2901 W. Shamrell Blvd. Most of the administrative work performed in this building supports UNSG; however, some employees in this building also provide services to other affiliates. Costs, including lease costs and operations and maintenance, are allocated rationally in proportion to the work performed.

TEP owns its corporate headquarters located at 88 E. Broadway Blvd. in Tucson, AZ, which is a nine-story, 230,000 square foot office building housing corporate functions such as accounting, finance, legal, information technology, resource planning, and similar functions as well as training and meeting facilities.

TEP also owns operational buildings at its Irvington campus located at 3950 E. Irvington Rd. in Tucson, AZ. These buildings house critical infrastructure, system control & reliability, physical security, call center, safety, and similar functions.

Both capital costs as well as operations and maintenance and depreciation costs related to these facilities are allocated between TEP and its affiliates, including UNSG, on a rational basis, as an overhead cost which follows labor hours. The total recoverable amount relating to these facilities is calculated annually as the approved rate of return multiplied by the net investment in the facilities, plus operations and maintenance costs related to these facilities as well as taxes and depreciation. This amount is divided by the number of labor hours to be worked by employees working in these buildings to obtain an hourly facilities rate. As these employees charge time to tasks that are either charged directly to affiliates, or indirectly allocated to affiliates through other allocations, this rate is charged along with their labor.

UNSE leases office buildings in Kingman, AZ at 2498 Airway Avenue and Lake Havasu City, AZ at 2749 Maricopa Avenue and owns an office building in Nogales, AZ at 861 W. Mariposa Avenue. Most of the administrative work performed in these buildings supports UNSE; however, some employees in these buildings also provide services to other affiliates. Operations and maintenance costs for these buildings, as well as lease costs for the rented buildings, and proportionate shares of return, taxes, and depreciation for the owned building, are allocated between UNSE and its affiliates (including UNSG) on a rational basis in proportion to the work performed.

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RUCO 2.21

Significant Post-Test Year Developments

Please provide a narrative description of the following:

- a. Significant financial or operational developments since the end of the test year.
- b. Significant pending, planned, or probable financial or operational developments anticipated which have a potentially material impact on the Company.

RESPONSE:

- a. On August 6, 2026, UNS Gas, Inc. completed the issuance of \$60 million aggregate principal amount of senior unsecured notes. The notes have a 12-year term and bear interest at a fixed coupon rate of 5.74%.

On August 10, 2026, \$50 million aggregate principal amount of senior unsecured notes matured and were repaid. The repayment was funded with a portion of the proceeds received from the August 6, 2026 issuance of senior unsecured notes.

- b. None.

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RUCO 2.22

Capitalization Policy

Please state the dollar threshold for costs that are expensed versus capitalized. Identify the controls used to enforce compliance with the threshold. Is this threshold in writing?

RESPONSE:

The Company maintains written capitalization thresholds that require expenditures to have a useful life greater than one year, meet the applicable capitalization criteria, and exceed established dollar thresholds to be capitalized; otherwise, costs are expensed as incurred. Current thresholds are \$500 per retirement unit and \$25,000 for purchased software, and \$100,000 for internally developed software projects. Compliance with these thresholds is supported through Sarbanes Oxley controls that require requestors to identify applicable retirement units when establishing capital work orders, Plant Accounting review of work order charges to ensure proper capital versus expense classification, Task Completion Reports that document assets placed in service and support unitization, and the use of project and fixed asset systems to record and track capital expenditures. These thresholds and related requirements are formally documented in the Company's Property Unit Catalogs and Computer Software Costs Policy.

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RUCO 2.23

Accounting Manual

If applicable please provide a copy of the Company's accounting manual or other memos, or papers addressing the Company's accounting treatment.

RESPONSE:

Please see the following UNS Gas 2025 Financial Statements, Notes to Financial Statements, Note 1 *Nature of Operations and Summary of Significant Accounting Policies*

File Name
RUCO 2.23 - UNSG BF 12.31.2025 Final as Filed.pdf

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RUCO 2.24

Construction Work Plans

Please provide the Company's 2024 - 2029 construction work plans including estimated costs and funding sources (i.e. internal funds, AIAC, CIAC, etc.).

RESPONSE:

The Company interprets "construction work plans" to mean capital budgets.

The Company objects on the basis that work plans for the periods requested are irrelevant to the ARAM Annual Update. However, without waiver of objection and consistent with prior rate cases, please refer to the Post Test Year Plant workpaper, which contains the construction work plans relevant to this filing.

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RUCO 2.25

Asset Retirement Obligation

Please state whether or not an asset related to an asset retirement obligation ("ARO") is included in any schedule in this filing? If so, please provide the following for each ARO:

- a. A description of the asset and the reason for the obligation;
- b. Documentation establishing a legal obligation;
- c. The balance of the asset and corresponding obligation and the related account numbers in which the amounts are recorded;
- d. The amount included in rate base;
- e. The recovery/amortization period, i.e., initial recording date through the obligation completion date;
- f. The test year accretion expense;
- g. The amount of accretion expense included in operating expenses;
- h. The credit adjusted risk free (interest) rate.

RESPONSE:

UNS Gas has not recorded AROs. No assets are recorded in any schedule in this filing related to AROs.

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RUCO 2.26

Contributions in aid of Construction "CIAC"

Please provide the following:

- a. A complete list of all contributions that shows the name of each contributor and amount contributed. As part of your response, please reconcile the total on the list to the amount on Schedule B-1;
- b. An amortization schedule for each contribution in part "a" showing the year obtained, annual amortization, and ending balance. Also, if the Company maintains records to track the plant accounts to which the contributions were used to fund, identify the initial contributed amounts by the plant account that was used to fund each plant addition;
- c. A reconciliation of the CIAC adopted by the Commission in the prior rate case to the balance proposed in the current filing.

RESPONSE:

- a. Provided in the attached excel file: RUCO 2.26 CIAC DETAIL 202407-202606.xlsx are CIAC dollars by project and work order for the periods. The second part of "a" is not applicable because the Company does not present a CIAC amount on Schedule B-1. Additionally, Schedule B-1 was not a schedule submitted in the September 1, 2026, ARAM filing.
- b. Not applicable, UNSG does not have CIAC amortization schedules. CIAC is a credit within Construction Work in Progress and offset with the costs of constructions. CIAC is not specifically tracked once the assets are placed in service.
- c. Not applicable because the Commission did not address a CIAC balance in UNSG's prior rate case.

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RUCO 2.27

Advances in aid of Construction "AIAC" and Refunds of AIAC

Please describe/provide the following:

- a. The Company's procedures and internal controls used to record AIAC and to ensure that refunds are made on a timely basis.
- b. A complete history which includes such items as, but not limited to, receipt dates and the names of those providing funds for all AIACs received, refunded or converted to CIAC in the intervening years from the end of the test year in the prior rate case to the end of the current test year.
- c. A breakout of the AIAC balance at the end of the test year into its uses (e.g., plant in service, construction work in progress, cash and cash equivalents).

RESPONSE:

- a. See file: RUCO 2.27a_AIAC Policy Documentation.pdf
- b. See file: RUCO 2.27b_AIAC Activity_Balance 2024.07-2026.06.xlsx
- c. See same file provided for in b.

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RUCO 2.28

Competitive Bids

Please state the Company's policy and practice regarding the use of competitive bids for construction work. Please provide supporting documentation of the policy. If the Company does not have a policy, please explain.

RESPONSE:

UNS Corporate Procedure P&C-01, *Formal Solicitation Policy* requires Business Units to follow the Formal Solicitation process when requesting a Purchase Order where the dollar value meets or exceeds \$100,000 during a twelve month period. Business Units must also follow this process when purchasing goods/materials, professional services, and *construction services* where the dollar value is expected to meet or exceed \$100,000 for an individual purchase, project or Annual Cumulative Spend. Exceptions to this policy are permitted in instances where the purchase is with a Sole/Single Source Vendor, is in response to an Emergency, or Source Selection Responsibilities have been delegated to the business unit.

Please see file RUCO 2.28 P&C-01 Formal Solicitation Policy.pdf.

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RUCO 2.29

Penalties, Fines, and Settlements

Please provide information regarding any fines, penalties, or settlements paid or incurred in the test year. Also, describe how they were accounted for in the Company's books and records, and identify the amount, if any, included for recovery either as operating expenses or included in rate base.

RESPONSE:

- The Company paid a total of \$21,344.92 for claims during the ARAM Annual Update year ended June 30, 2026. See RUCO 2.29 RISK MANAGEMENT CLAIM PAYOUT CONFIDENTIAL.xlsx. These payments were recorded in FERC 925 Injuries and Damages
- No penalties or fines were paid by the Company in the test year.

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RUCO 2.30

Long-Term Debt

Please provide RUCO with the Arizona Corporation Commission Decision No.(s) that granted authorization of each long-term obligation. Also, provide a copy of each loan agreement and the associated amortization schedules for each long-term obligation.

RESPONSE:

THE FILES LISTED BELOW CONTAIN CONFIDENTIAL INFORMATION AND ARE BEING PROVIDED PURSUANT TO THE TERMS OF THE PROTECTIVE AGREEMENT.

File Name
RUCO 2.30 Financing Authority.xlsx
RUCO 2.30 UNS Gas 2011 Sr Notes Note Purchase Agreement CONFIDENTIAL.pdf
RUCO 2.30 UNS Gas 2015 Sr Notes Note Purchase Agreement CONFIDENTIAL.pdf
RUCO 2.30 UNS Gas 2024 Sr Notes Note Purchase Agreement CONFIDENTIAL.pdf
RUCO 2.30 UNS Gas 2026 Sr Notes Note Purchase Agreement CONFIDENTIAL.pdf

None of UNS Gas's debt is amortizing debt.

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RUCO 2.31

Overhead, Construction Projects

Please provide a calculation of the overhead costs included in the total cost for each construction project completed in the intervening years since the test year in the prior rate case through the end of the test year in the current filing. As part of the response, please include a description of each type of overhead as well as assumptions used in the calculations.

RESPONSE:

The Company objects to the request as the term “Overhead” is vague and ambiguous. Without waiver of objection, please see RUCO 2.31 Descriptions of Allocations and Burdens.pdf, for descriptions of overheads.

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RUCO 2.32

Allowance for Funds Used During Construction ("AFUDC")

Does the Company record AFUDC? If so: for each construction project that the Company is proposing to include in rate base, please provide:

- a. The method used to determine the AFUDC rates and an example of the calculation.
- b. The AFUDC rates applied in each month in the intervening years since the test year in the prior rate case through the end of the test year in the current filing.
- c. For each plant addition/construction project/work order that the Company is proposing to include in rate base that was not included in the rate base of the prior rate case, provide the dollar amount of AFUDC recorded by year and by plant account number.
- d. The total dollar amount of AFUDC recorded for each plant account number for each of the intervening years since the test year in the Company's prior rate case through the end of the test year in the current filing;
- e. The AFUDC compounding methodology applied, if any, and the specific authorization for use of that compounding method;
- f. If the Company does not accrue AFUDC or capitalize interest on construction work in progress, please explain why not.

RESPONSE:

a. Consistent with R14-2-312G of the Arizona Administrative Code, UNSG maintains its books and records in accordance with the Uniform System of Accounts ("USOA") of FERC. The computation of AFUDC rates and the accruals of AFUDC to construction projects are performed in accordance with Gas Plant Instruction No. 3 (17) of the USOA. AFUDC rates are computed monthly. AFUDC accruals are performed monthly and, as permitted by the USOA, AFUDC is compounded semiannually during the months of January and July.

Please see RUCO 2.32a_JAN-26 UNSG CALC AFUDC Rate Calculation.xlsx

b. See file RUCO 2.32b AFUDC Rates Applied 202407 to 202606.pdf

c. See file RUCO 2.32c_AFUDC Recorded on WOs.xlsx

d. See file RUCO 1.32d_Total AFUDC Recorded by Plant Acct by Year.pdf

e. See response to a. above.

f. NA

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RUCO 2.33

Tax Returns

Please provide copies of the Company's federal income tax returns since the last rate case.

RESPONSE:

**THE FILES LISTED BELOW CONTAIN CONFIDENTIAL INFORMATION AND ARE
BEING PROVIDED PURSUANT TO THE TERMS OF THE PROTECTIVE
AGREEMENT.**

Please see RUCO 2.33 UNS Gas 2024 Form 1120 - Confidential.pdf and RUCO 2.37 ADIT
Balances - Confidential.xlsx.

The 2025 Tax Return is expected to be filed by October 15, 2026 and can be provided at that time.

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RUCO 2.34

Plant Additions and Deletions/Retirements

Please provide a schedule of plant additions and deletions/retirements by year and by plant account number (e.g., 375 Structures and Improvements), for each of the intervening years since the test year in the Company's prior rate case through the end of the test year in the current filing. In addition, provide an Excel sub ledger by FERC account number that documents all of these additions and retirements.

RESPONSE:

See quarterly capital reports filed in ACC Docket No. G-04204A-24-0237 to view a schedule of plant additions and deletions/retirements by year and by plant account number for each of the intervening years since the test year in the Company's prior rate case through the end of the test year in the current filing.

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RUCO 2.35

Accumulated Depreciation

Please provide a schedule of accumulated depreciation by year and by plant account number (e.g. 375 Structures and Improvements), for each of the intervening years since the test year or within the period for which recovery is sought, whichever is longer.

RESPONSE:

See attached excel file: RUCO 2.35 Accumulated Depreciation.xlsx

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RUCO 2.36

Plant Removed after December 31, 2010

Please answer the following questions as they relate to plant that has been removed from service following the December 31, 2010 test-year end used in the Company's last rate case:

- a. Please provide a listing of all plant by FERC account number by month that has been removed from service by month, whether it is related to Post Test-Year Plant or not.
- b. In addition to "a." above please include the dollar amounts along with the depreciation expense amounts related to the plant that has been removed after December 31, 2010 by month.

RESPONSE:

The Company objects on the basis that the requested data dating back to 2010 has already been evaluated in the last rate case, and the requested information is not relevant to the ARAM Annual Update. However, without waiver of objection, please refer to the Company's Quarterly Reports, which are posted publicly here: <https://www.uesaz.com/gas-aram/> and filed in ACC Docket No. 24-0237. These reports identify plant removed from service since the Company's last rate case. In addition, documents already provided that are relevant to the ARAM Annual Update are available on the Company's website here: <https://www.uesaz.com/annual-aram-update/>.

- a. - b. For plant removed from service during the period relevant to the ARAM Annual Update along with the depreciation expense amounts related to the plant that has been removed since the Company's last rate case, please refer to UNS Gas ARAM TY2026 Post Test Year – Confidential.xlsx.

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RUCO 2.37

Accumulated Deferred Income Taxes ("ADIT")

Please answer the following questions as they relate to ADIT:

- a. The ADIT balance on December 31, 2010.
- b. The ADIT balance, by month, after December 31, 2010.
- c. A brief description of ADIT balance increases or decreases, by month, since December 31, 2010.

RESPONSE:

The Company objects on the basis that the request for monthly ADIT balances dating back to 2010 has already been evaluated in the last rate case. However, without waiver of objection, the Company is providing ADIT balances as of June 30, 2024, June 30, 2025, and June 30, 2026.

Please see *RUCO 1.37 ADIT Balances – Confidential.xlsx*, which details ADIT balances by period.

The Excel file is not identified by Bates number.

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RUCO 2.38

Post Test Year Plant ("PTYP")

Please answer the following questions as they relate to PTYP:

- a. Identify PTY period used for the accounting purposes in this filing.
- b. Identify each project included in the PTY period
- c. Identify and describe each of the PTYP projects proposed for recovery.
- d. Please provide the date /estimate date of construction for each project, identifying with specificity the date construction was completed and placed into service, or if not in service, the expected completion date and expected date to be placed into service..
- e. Identify the periods during which the ratepayers will likely benefit from the project and describe the nature of the ratepayer benefit.
- f. For each project, identify the extent to which the project replaces existing plant.
- g. Please provide actual costs for each project by FERC account.
- h. The estimated completion costs for each project by FERC account.
- i. Identify the source of funding (e.g., Hook-up fee, AIAC, CIAC, equity or loans).

RESPONSE:

a. PTY period used is July 1, 2026 to December 31, 2026.

b-d, f-i. See excel file RUCO 2.38 Post Test Year Plant.xlsx

e. Customers will benefit from PTYP projects through the provision of utility service over the useful life of the underlying assets.

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RUCO 2.39

Quarterly Report Schedule – Based on the Company's quarterly capital report filing of July 16, 2026, please provide a copy of the Company's quarterly schedules in Excel format with all formulas intact.

RESPONSE:

Please see RUCO 2.39 Quarterly report.xlsx.

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RUCO 2.40

Quarterly Work Papers – Based on the Company's quarterly capital report filing of July 16, 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 2.39.

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RUCO 2.41

Quarterly Report Filing - Based on the Company's quarterly capital report filing of July 16, 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 \$3,700,911.41.

UNS Gas, Inc.
Docket No. G-04204A-24-0237
Annual Rate Adjustment Mechanism Quarterly Capital Reporting
Asset Additions by Project for the 12 Months Ended June 30, 2026

Project	Project Description	Utility Account	Sum of Additions
250000A	UNSG Transportation Equip	G392 - Transportation Equipment	3,700,911.41
		G394 - Tool, Shop, and Garage Equip	14,268.87
250000A Total			3,715,180.28
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
250912A	Comp Equip - UNSG	G391 - Office Furniture and Equip	161,167.11
250912A Total			161,167.11
250916A	Network IT Equip - UNSG	G391 - Office Furniture and Equip	52,591.86
250916A Total			52,591.86

b. Provide all the invoices over \$5,000 for all of the projects listed on the schedule.

RESPONSE:

SOME 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, similar to the objection statement in RUCO 1.04. Given that the schedule includes 112 projects and the three projects identified in request RUCO 1.04 contained 48 invoices meeting the \$5,000-and-above criteria. However, without waiving this objection, the Company is providing all invoices for the four 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 2.41 Quarterly Report Filing.xlsx

b. Please see attached 11 PDF Invoices, which are in addition to the 48 invoices submitted in response to RUCO 1.04.

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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File Name
RUCO 2.41 250000A-011426 730263-1 CompSensConfidential.pdf
RUCO 2.41 250000A-252164-3 CompSensConfidential.pdf
RUCO 2.41 250000A-A10812-4 CompSensConfidential.pdf
RUCO 2.41 250000A-A10948-5 CompSensConfidential.pdf
RUCO 2.41 250000A-PSO221581-1-2 CompSensConfidential.pdf
RUCO 2.41 250912A-Procard-6 CompSensConfidential.pdf
RUCO 2.41 250912A-Procard-7 CompSensConfidential.pdf
RUCO 2.41 250912A-Procard-8 CompSensConfidential.pdf
RUCO 2.41 250912A-Procard-9 CompSensConfidential.pdf
RUCO 2.41 250916A-53339-11 CompSensConfidential.pdf
RUCO 2.41 250916A-2600732-10 CompSensConfidential.pdf

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RUCO 2.42

Quarterly Report Filing - Project Justification - For each project included in the annual filing, please provide sufficient detail to demonstrate how the project was justified and remained necessary. How these costs benefit customers and why it should be funded by them.

RESPONSE:

Please see Company's response to RUCO 1.05.

Additionally, please see updated quarterly report schedule in attached Excel file: RUCO 2.39 Quarterly Report.xlsx

- Please refer to "Additions tab", Column T contained in RUCO 2.39 Quarterly Report. The work order descriptions, identify the nature and purpose of the underlying capital work and provide the basis for understanding why investments were undertaken.

The projects included in the quarterly filing, cover the periods July 2025 – June 2026. These remained necessary because they support the Company's obligation to provide safe, reliable, and efficient natural gas service to customers. Capital investments are evaluated through the Company's budgeting, forecasting, and capital approval processes to ensure that projects address identified operational, infrastructure, safety, regulatory, customer growth, or reliability needs.

The reported investments benefit customers by maintaining and improving the natural gas distribution system and related operating assets used to provide service. Depending on the nature of the project, customer benefits may include:

- Maintaining safe and reliable natural gas delivery.
- Replacing or upgrading aging infrastructure and equipment.
- Supporting customer growth and new service connections.
- Enhancing operational efficiency and system performance.
- Meeting regulatory, safety, and compliance requirements.
- Preserving the long-term integrity and resilience of the Company's natural gas system.

Consistent with traditional utility ratemaking principles, these investments are made to provide utility service over the useful lives of the resulting assets. Customers receive the benefits of these assets through continued access to safe and reliable natural gas service, and therefore recovery of prudent capital investments through rates is appropriate, subject to Arizona Corporation Commission review and approval.

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RUCO 2.43

Project Status - Please provide status of all projects included in this filing. Are projects in service, still in construction or the projected completion date.

RESPONSE:

Please see response to RUCO 2.39 - Quarterly Report Schedule for projects placed into service for the period July 1, 2025 through June 30, 2026

Please see response to RUCO 2.38 – Post Test Year Plant (“PTYP”) for projects still under construction and associated projected completion dates for the period July 1, 2026 through December 31, 2026.

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RUCO 2.44

Project Scope Changes - For each project for which actual expenditures exceeded the original approved or estimated project cost by more than 10 percent, please provide the original project scope and cost estimate, final scope and cost, and identify why there was a substantial change in the scope and cost.

RESPONSE:

The Company is providing responses for projects and work orders, with cost of \$100,000 or greater.

See attached excel file: RUCO 2.44 Project Scope Changes.xlsx

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RUCO 2.45

Project Alternatives: For a single capital project exceeding \$1 million, please identify the alternatives evaluated by the Company, including repair or rehabilitation, replacement, capacity expansion, or deferral and competitive bidding. Please provide the engineering criteria and cost considerations used to select the final alternative.

RESPONSE:

DA10394-250973A UNSG Fixed Network Replacement \$1,871,475.00

Project Scope: UNS Gas has identified the need to modernize and replace its Automated Meter Reading (AMR) system due to aging and failing equipment. The AMR System includes the Electronic Radio Transmitter (ERT) attached to the meter, the Fixed Network that receives read data from the ERT, and the integrated software solutions that collect the read data from the Fixed Network including Meter Data Management (MDM) and Customer Care & Billing (CC&B). UNS Gas made the decision to replace the AMR system with an Advanced Metering Infrastructure (AMI) system. Total costs will exceed \$50M spread over 6+ years and include replacing the electronic read endpoints or meters with ultrasonic meters, the read collection network system, and replacing or updating the integration software that sends meter reads to the Customer Care and Billing system.

Evaluation: A combination of Operations and Procurement teams conducted a structured RFP and RFQ process to explore available options. Two vendors were chosen to evaluate, including a do-nothing option. The UNS Gas team looked at and sampled the functionality of the meters and radio endpoints, how the data is collected and processed, and the integration process of data flow into CC&B. A panel of subject matter experts (SME) were assembled to evaluate and score all options. Options included vendor A, vendor B, combination of both vendors and do-nothing. Ultimately, a vendor was chosen.

DA1934 is one of the tasks created to install the Fixed Network portion of the entire project scope. The project has begun and includes work identifying locations for the first data collection sites. Several of the poles that will hold the data collection equipment have been set.

DP000012-253381A Meters – Prescott \$1,477, 947.00

Project Scope: The Prescott District serves as the central warehouse of meters for all gas districts. The associated cost reflects meter purchases of all class 200, 400, 600, 800 and 1000 standard cubic feet per hour ("scfh") size diaphragm style meters. Meters are procured, shipped to Prescott, then dispersed to all other districts.

New meters are installed at all new customer premises (about 1500 per year), replacement of non-functional meters, and those used to exchange meters for mandated accuracy testing (between 4,000 to 5,000 meters per year).

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Evaluation: There is a limited number of manufactures that build meters of this type and size in the industry. UNS Gas Engineering, Operations and Procurement teams continuously evaluate the meters along with the procurement process. Based on those factors, Procurement has a list of various pre-approved manufacturers' models. Meters are purchased based on cost, function, availability and associated lead teams. The later variable is often the deciding factor when purchasing meters. UNS Gas does not repair or refurbish meters.

DA10361-250975A SCBA's for all UNSG Districts \$1,004, 808.90

Project Scope: Self Contained Breathing Apparatus (SCBA) capital project was executed to replace expired compressed air tanks (15-year life) and aged and worn masks, appurtenances and associated backpacks for all employees required to wear this important safety equipment. SCBA equipment is required to be worn before entering low oxygen environments. It was found that 100 kits of masks, appurtenances, backpacks and tanks were needed.

Evaluation: The UNS Safety and Operations teams collaborated to evaluate manufacturers and vendors. 3M Scott and MSA Safety were the two domestic manufactures evaluated. The 3M Scott equipment and assembly was not equipped with desired functional requirements, and the team instead chose the MSA Safety make and model. In addition, UNS Gas has used the MSA Safety product line for many years and was comfortable with the brand for use of this safety equipment. UNS Gas also changed vendors from United Fire and Safety to LN Curtis due to previous and ongoing challenges with service from United Fire. LN Curits is an approved vendor for the MSA Safety SCBA product line. UNS received a quote from LN Curtis for 100 backpacks, facemasks, appurtenances and tanks, with additional 100 spare tanks no charge. Integrated safety technology improvements from original version were also considered and approved.

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RUCO 2.46

Q1 Projects description: For projects listed below, please provide for each individual project and corresponding cost, a detailed description including need for the project, where project is located, particular customer class projects are serving, and if this project is replacing a retired project, kindly provide these details.

Projects	Cost
250900A	
G390 - Structures and Improvements	
Purchase of 1 LG Red 1.5-ton Mini S	7,111.10
250961B	
G391 - Office Furniture and Equip	
2025- ND System Infrastructure Grow	338,442.02
250974A	
G303 - Misc Intangible Plant	
2022 - Gas SO PDF Process	69,394.85
251100A	
G380 - Services	
ARROWHEAD CENTER ST ENCROACHMENT	49,501.47
G376 - Mains	
ARROWHEAD CENTER ST ENCROACHMENT	37,343.22
253100A	
G376 - Mains	
Granite St. Relocate	340,119.05
Main St-Humboldt Relocate	174,369.08
253500B	
G376 - Mains	

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2201 View Dr. Relocate	18,225.24
Cherry Dr. Relocate	374,775.84
Hartin/Stetson Relocate	1,267.45
Pinon Pl Relocate	349,199.14
G380 - Services	
1134 Stetson Relocate	6,766.51
Cherry Dr. Relocate	15,417.10
Hartin/Stetson Relocate	17,854.49
Pinon Pl Relocate	71,522.72
253900A	
G390 - Structures and Improvements	
Replace carpet and vinyl flooring t	447,752.76

RESPONSE:

Please see excel file: RUCO 2.46 Q1 Projects description.xlsx

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RUCO 2.47

Capital Additions- Please provide detailed descriptions of all total gross capital additions summing the amount of \$5,835,026.81 that was made in the second quarter of the ARAM capital filling. Please present in similar table below;

Project Number	Status of Project/ expected completion	Invoice Number	Customer class project is serving if In-service	Details of project (The need for project, location, is project replacing retired project, for expansion, etc.)	Project Cost
Project A	On-going/ to be completed in 12/2026	111-111	Industrial customer	Project is replacing a Santiago leaking main of 1 mile under I-10. Pipe to be replaced has been in service for 20 years, etc.	\$365,000

RESPONSE:

The Company objects to this data request as overly burdensome. However, without waiving this objection, the Company is providing the details, without the invoice numbers for 131 work orders. After reviewing the list, you may identify a selection of work orders for which we can provide a response to a follow-up request. Additionally, you may also refer to RUCO 1.04 and RUCO 2.41 for invoices already provided.

See attached excel file: RUCO 2.47 Capital Additions.xlsx

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RUCO 2.48

Annual Filing - Please provide the following below:

- a. Please confirm the ARAM test year is July 1, 2024, through June 30, 2026. If you do not confirm, what is the ARAM test year? Please identify separately the time period for which the Company seeks to recover any plant investment, cost, expense, etc. If that recovery period does not match the ARAM test year, why not? Please explain with reference to the particular dates.
- b. Please confirm the ARAM post test year period is from July 1, 2026, through December 31, 2026. If you do not confirm, what is the ARAM post test year period?
- c. Provide a detailed, project-by-project list of all costs incurred and investments made between the end of the last test year for the general rate case (June 30, 2024) and June 30, 2025.
- d. Identify all cost and investment projects for the post-test year period ending June 30, 2025, that were included and recovered in the prior rate case. For each project, provide a subledger detailing the amount recovered.
- e. Please confirm that the costs and investments for which recovery is sought in this ARAM filing do not duplicate any amounts recovered through the post-test-year period in the prior rate case. If any overlap exists, identify the project, amount, and adjustment made to prevent duplicate recovery.
- f. Provide a detailed, project-by-project breakdown of the costs and investments associated with the six months of cumulative additions included in this ARAM filing.

RESPONSE:

- a. Not confirmed. The test year starts July 1, 2025, not 2024.
- b. Confirmed.
- c. Refer to the "5. 2024_2025 Adds" tab in RUCO 2.48 Costs and Investments (c-d).xlsx, which provides the project-by-project costs incurred and investments made from June 30, 2024, through June 30, 2025.
- d. Refer to RUCO 2.48 Costs and Investments (c-d).xlsx for the post-test year projects through June 30, 2025, including any projects recovered in the prior rate case and the associated subledger recovery amounts.
- e. Confirmed.
- f. Refer to the "2. PP Post Test vs Actuals" tab in RUCO 2.48 Costs and Investments (f).xlsx, which provides a detailed, project-by-project breakdown of the costs and investments associated with the six months of cumulative additions included in this ARAM filing.

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RUCO 2.49

Annual Filing- Please provide a detailed list of plant additions, organized by the applicable FERC account, reconciling the \$18,110,851 difference between the total utility plant in service reported in the second-quarter filing and the Annual Filing submitted on September 1, 2026. For each project, provide:

a. A description of the project;

The project cost; and

The date the project was placed in service.

FERC Acct No.	Annual Filing	Q2 filing	Difference
Intangible Plant:			
Acct. 302	\$370,542	\$349,890.22	\$20,651.87
Acct. 303	\$1,430,079	\$1,430,079.46	\$0.00
Total Intangible Plant	\$1,800,622	\$1,779,970	\$20,651.87
Transmission Plant			
Acct. 365	\$102,606	\$102,605.64	\$0.00
Acct. 366	\$21,626	\$21,626.02	\$0.00
Acct. 367	\$22,186,184	\$22,186,184.39	\$0.00
Acct. 368	\$0	\$0.00	\$0.00
Acct. 369	\$3,460,586	\$3,460,585.67	\$0.00
Acct. 370	\$0	\$0.00	\$0.00
Acct. 371	\$183,581	\$183,581.23	\$0.00
Total Transmission	\$25,954,583	\$25,954,583	\$0.00
Distribution Plant:			
Acct. 374	\$516,419	\$516,419.23	-\$0.01
Acct. 375	\$190,211	\$190,210.65	\$0.00
Acct. 376	\$273,376,165	\$261,387,818.05	\$11,988,346.45
Acct. 377	\$0	\$0.00	\$0.00
Acct. 378	\$5,801,015	\$5,597,577.18	\$203,438.15
Acct. 379	\$6,101,920	\$5,835,084.31	\$266,835.49
Acct. 380	\$199,551,500	\$195,904,804.56	\$3,646,695.14
Acct. 381	\$45,023,395	\$44,176,951.91	\$846,442.94
Acct. 382	\$16,014,462	\$16,008,359.15	\$6,102.36
Acct. 383	\$5,336,468	\$5,446,293.41	-\$109,825.33
Acct. 384	\$4,760,342	\$4,760,342.20	\$0.00
Acct. 385	\$2,821,520	\$2,549,152.77	\$272,367.01
Acct. 386	\$0	\$0.00	\$0.00
Acct. 387	\$2,351,320	\$2,148,124.76	\$203,195.56
Total Distribution	\$561,844,736	\$544,521,138.18	\$17,323,597.76
General Plant:			
Acct. 389	\$1,806,701	\$1,673,462.77	\$133,238.22
Acct. 390	\$25,040,579	\$24,867,115.58	\$173,463.61
Acct. 391	\$5,019,963	\$5,019,962.97	\$0.00
Acct. 392	\$19,402,953	\$19,402,952.55	\$0.00
Acct. 393	\$343,850	\$317,701.80	\$26,148.25
Acct. 394	\$9,005,144	\$8,570,664.32	\$434,479.27
Acct. 395	\$33,141	\$33,141.48	\$0.00
Acct. 396	\$3,800,166	\$3,800,165.72	\$0.00
Acct. 397	\$4,330,268	\$4,330,268.44	\$0.00
Acct. 398	\$167,956	\$168,684.30	-\$728.19
Acct. 399	\$0	\$0.00	\$0.00
Total General Plant	\$68,950,721	\$68,184,120	\$766,601.16
Total Utility Plant	\$658,550,662	\$640,439,811	\$18,110,851

b. Explain how the \$18,110,851 in utility plant investment identified above is distinct from the \$18,110,851 Southern Union Acquisition Premium that is required to be excluded from rate base.

c. Confirm that the Southern Union Acquisition Premium has been properly accounted for and excluded from the rate base in this ARAM filing, consistent with Decision No. 58664, dated June 16, 1994.

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RESPONSE:

- a. The \$18,110,850.76 amount is not associated with plant additions. It represents the historical Southern Union Acquisition Premium recorded in plant accounts and removed from rate base through the ARAM adjustment. Therefore, no project descriptions, costs, or in-service dates are associated with this amount.
- b. The amounts are not distinct. The \$18,110,850.76 identified in the ARAM filing is the historical Southern Union Acquisition Premium. It is separately identified on Worksheet A5 as a reduction to Gross Plant in Service and is removed from rate base.
- c. Yes. The Southern Union Acquisition Premium has been properly excluded from rate base in this ARAM filing. Worksheet A5 includes a (\$18,110,850.76) Gross Plant adjustment and a corresponding (\$8,499,417,79) accumulated depreciation adjustment. Worksheet A5, Note E states that these adjustments are made consistent with Decision No. 58664.

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RUCO 2.50

CARES -Please provide CARES enrollment as of June 30,2026, the estimated eligible population, average CARES usage and average CARES bill before and after the proposed increase resulting from the formula rate filing. Explain the interaction between the ARAM increase and the CARES discount now recovered through the PGA, and state whether the discount adjusts automatically as delivery rates rise.

RESPONSE:

As of June 30, 2026, the Company has 6,135 CARES customers. The Company does not have the customers' financial records to give an estimated eligible population of CARES customers. For the average CARES usage and average CARES bill before and after the proposed increase resulting from the formula rate filing, please review "GRRESC" tab of the RUCO 2.50 Final UNSG Rate Case Revenue Proof H Schedules G Schedules ARAM RUCO.pdf file. The CARES discount will continue to function as approved by the Commission regardless of the ARAM increase. The CARES discount is not affected by the increase in delivery rates.

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RUCO 2.51

Affordability - Please provide the residential arrearage and disconnection rates for the 12 months ended June 30, 2026 and the two prior years.

RESPONSE:

- Arrearage Rate = Percentage of UNS Gas Residential Customers in Arrearage by month.
- Customers are defined as Service Agreement (SA)
- Arrearage is any SA that is 31+ days in Arrearage and not included in a payment arrangement

July 2023- June 2024

GL Month	Arrearage Rate
Jul 2023	7.1%
Aug 2023	6.6%
Sep 2023	6.7%
Oct 2023	7.7%
Nov 2023	6.9%
Dec 2023	7.7%
Jan 2024	6.7%
Feb 2024	6.1%
Mar 2024	6.4%
Apr 2024	7.5%
May 2024	6.9%
Jun 2024	7.0%

July 2024- June 2025

GL Month	Arrearage Rate
Jul 2024	7.0%
Aug 2024	7.3%
Sep 2024	8.1%
Oct 2024	7.6%
Nov 2024	8.1%
Dec 2024	8.9%
Jan 2025	6.9%
Feb 2025	6.6%
Mar 2025	7.1%
Apr 2025	6.7%
May 2025	7.1%
Jun 2025	8.0%

July 2025- June 2026

GL Month	Arrearage Rate
Jul 2025	7.2%
Aug 2025	7.4%
Sep 2025	8.3%
Oct 2025	7.7%
Nov 2025	8.3%
Dec 2025	8.3%
Jan 2026	7.2%
Feb 2026	7.0%
Mar 2026	5.9%
Apr 2026	7.0%
May 2026	8.4%
Jun 2026	8.8%

- Disconnection Rate = Percentage of UNS Gas Residential Customers Disconnected for Non-Pay (CNP) by month.
- Customers are defined as Service Agreement (SA)

July 2023- June 2024

GL Month	Disconnect Rate
Jul 2023	0.11%
Aug 2023	0.09%
Sep 2023	0.06%
Oct 2023	0.08%
Nov 2023	0.07%
Dec 2023	0.05%
Jan 2024	0.15%
Feb 2024	0.17%

July 2024- June 2025

GL Month	Disconnect Rate
Jul 2024	0.11%
Aug 2024	0.09%
Sep 2024	0.07%
Oct 2024	0.08%
Nov 2024	0.06%
Dec 2024	0.07%
Jan 2025	0.16%
Feb 2025	0.22%

July 2025- June 2026

GL Month	Disconnect Rate
Jul 2025	0.12%
Aug 2025	0.11%
Sep 2025	0.10%
Oct 2025	0.09%
Nov 2025	0.06%
Dec 2025	0.09%
Jan 2026	0.20%
Feb 2026	0.22%

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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Mar 2024	0.18%
Apr 2024	0.20%
May 2024	0.17%
Jun 2024	0.15%

Mar 2025	0.19%
Apr 2025	0.17%
May 2025	0.16%
Jun 2025	0.15%

Mar 2026	0.23%
Apr 2026	0.14%
May 2026	0.01%
Jun 2026	0.22%

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 2.52

Rate Design - Please explain how the Company proposes to apply the 7.72% ARAM adjustment as between the Basic Service Charge and Delivery Charge for each tariff class.

RESPONSE:

Pursuant to the Commission-approved Rider 11 ARAM tariff, the 7.72% ARAM adjustment is applied to both the Basic Service Charge and the Delivery Charge for each tariff class. The ARAM adjustment is not applied to the PGA Charge. The same Commission-approved allocation methodology is used for all tariff classes.

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RUCO 2.53

Bill Comparison - Please provide dollar and percentage bill impacts, on both a total bill and delivery only basis, for all customer classes. Provide residential bill impacts by usage decile and at 10, 25, 45, 75, 100 and 150 therms.

RESPONSE:

Please review RUCO 2.50 Final UNSG Rate Case Revenue Proof H Schedules G Schedules ARAM RUCO.pdf for the requested items.

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RUCO 2.54

Bill Comparison - Please provide a comparison of the Company's proposed ARAM rate application methodology and an alternative methodology applying the ARAM adjustment solely to the Delivery Charge.

RESPONSE:

The Company objects on the basis that the request is irrelevant and is seeking information that is contrary to the Commission-approved ARAM.