

**UNS GAS, INC.'S RESPONSES TO
RUCO'S 03 SET OF DATA REQUESTS
RE: UNSG ARAM
DOCKET NO. G-04204A-24-0237
SEPTEMBER 21, 2026**

RUCO 3.01

Operating Expenses

For any rate base or operating expense that includes a projected amount, please identify the FERC account number, description, the projected amount, and the calculation using the projected amount.

RESPONSE:

Pursuant to the Commission Approved Rider 11, the ARAM filing includes a Post Test Year Plant ("PTYP") adjustment for the period between the end of the test year and end of 2026. The ARAM posted on September 1, 2026 utilizes projected amounts. These projected amounts are subsequently trued-up to actual balances after the close of the PTYP period.

The projected plant additions and associated rate base calculations are reflected in the PTYP schedules and workpapers supporting the ARAM filing. The applicable FERC account numbers, descriptions, projected balances, and calculations used in the PTYP adjustment are identified in those schedules.

For the PTYP schedules, calculations, and supporting workpapers, please see the "Post Test Year" link located at <https://www.uesaz.com/aram-formula-template-and-supporting-workpapers/>.

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RE: UNSG ARAM
DOCKET NO. G-04204A-24-0237
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RUCO 3.02

Operating Expenses

Please provide a list of all expenses by detailed category (e.g. by FERC account number) that were included in the base rate and compare that list to the expenses requested in the ARAM. Please explain any differences. Additionally, please provide the invoices/receipts to support the differences.

RESPONSE:

UNSG objects to this Data Request as being overly broad, unduly burdensome, and seeks creation of analyses, comparisons, or compilations that do not exist. The expenses reflected in the ARAM are not maintained as a comparison to the expenses reflected in base rates, and UNSG has not prepared a detailed comparison of all expenses included in base rates to those included in the ARAM. In addition, the request for invoices and receipts associated with any identified differences would require the review and production of a substantial volume of documents.

Subject to and without waiving these objections, please see the response to Staff 1.01, which provides detailed general ledger and report data for the 12 months ended June 30, 2026. Moreover, see RUCO 3.02.xlsx, which provides invoice detail for the 12 months ended June 30, 2024, and June 30, 2026. There are more than 3,000 invoices associated with these items. The information provided allows RUCO to perform its own comparison of the expenses and, if it determines additional support is necessary, to identify specific invoices for further review.