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RUCO 5.01

Project 253901A (UNSG Training Facility) - Please describe the purpose, use, and type of training carried out at the UNSG training facility. Additionally, provide a detailed subledger of the project costs, including supporting invoices and receipts, that reconciles to the current actual total cost of this project.

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 purpose of Project 253901A is to construct a new open-vault training area at the Prescott Training Center. The facility is designed to support hands-on gas safety training, including training involving blowing gas conditions and fire extinguisher use. The dedicated training area will allow employees to perform practical exercises in a controlled environment to support safe gas operations and emergency-response preparedness.

For Subledger of project costs, see attached excel file: RUCO 5.01 Project 253901A Detail.xlsx

For Invoices, see attached RUCO 5.01-253901A-24-443-10 Comp Sens Confidential.pdf and RUCO 5.01-253901A-24-443-10 6582072 Comp Sens Confidential.pdf.

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RUCO 5.02

Project 253900A (Replace carpet and Vinyl flooring) – Please provide a detailed subledger of the project costs, including supporting invoices and receipts, that reconciles to the current actual total cost of this project.

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.

For Subledger of project costs, see attached excel file: RUCO 5.02 Project 253900A Detail.xlsx.

For Invoices, see attached 5 PDF invoices:

- RUCO 5.02-253900A-25-443-04 16183583 Comp Sens Confidential.pdf
- RUCO 5.02-253900A-25-443-04 433332 Comp Sens Confidential.pdf
- RUCO 5.02-253900A-25-443-04 7260168 Comp Sens Confidential.pdf
- RUCO 5.02-253900A-25-443-04 9769457 Comp Sens Confidential.pdf
- RUCO 5.02-253900A-25-443-0411759599 Comp Sens Confidential.pdf

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RUCO 5.03

Project 250000A (UNSG Transportation Equipment) - This is a follow-up to RUCO Data Request 4.05. Please provide the following:

a. A complete list of the Company's transportation equipment, including purchase dates, current mileage, work order numbers, and unit IDs.

b. A list of fleet vehicles the Company anticipates replacing from 2027 through 2032, with the list delineating the specific replacements and in which year those replacements would occur. Include the work order numbers, unit IDs, current mileage, and original purchase dates for each vehicle.

c. It is necessary to determine the prudence of the costs and expenditures included for recovery in the ARAM update; thus, for comparison purposes, please provide a list of fleet vehicles replaced and recovered pursuant to Decision No. 81653, including unit IDs, mileage at replacement, purchase dates, and the reasons for replacement.

RESPONSE:

See attached excel file: RUCO 5.03 Project 250000A UNSG Transportation Eq.xlsx

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RUCO 5.04

Project 250938A (Weight Bench Combo for Exercise) - Please confirm whether this is the only exercise equipment included in the Company's ARAM filing. Please identify the location and use, and whether there are other plant-related expenses relating to all exercise equipment sought for recovery in the ARAM filing, and please provide a list of the equipment, including the respective project numbers, location, and cost of each unit.

RESPONSE:

Yes. This is the only exercise equipment included in the Company's ARAM filing under Project 250938A in the amount of $1,849.64. The equipment is a multi-function power rack with a cable system and accessory squat rack with weight bench, located at the Lake Havasu City Office. The equipment was purchased for use in the gym/exercise room at the Lake Havasu facility.

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RUCO 5.05

Project 255900A - (New Fence) Please provide a description and purpose of this project. Identify whether the fence is new or a replacement. If it is a replacement, explain the need for replacement, when the old fence was installed, and its useful life. Also, identify the specific property being fenced or protected. Please provide supporting documents, including invoices, receipts, and pictures for this project.

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.

Project 255900A consists of two new fencing installations and does not involve replacement of existing fencing. One project installs new chain-link fencing around the above-ground facilities at the Cottonwood Reg Station located at Beaverhead Flat Rd./Cornville Rd./Forest Service 119A. The second installs new fencing around the Company property at 521 S. 14th Street, Cottonwood, AZ. The 521 S. 14th Street property had not previously been fenced since the office was constructed, and the fencing is being installed to enclose the area for safety purposes. Because both installations are new, the installation date and useful life of an old fence are not applicable.

ATTACHMENTS:

- RUCO 5.05 Project 255900A Cost Detail.xlsx
- RUCO 5.05-255900A-#032626-3 Comp Sens Confidential.pdf
- RUCO 5.05-255900A-012626-1 Comp Sens Confidential.pdf
- RUCO 5.05-255900A-091125-2 Comp Sens Confidential.pdf

PICTURES:

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Cottonwood Reg Station:

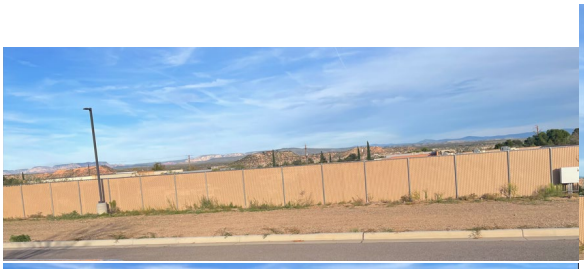




Cottonwood Office:



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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 5.06

Project DF22731-251100A – (Flagstaff 2" Steel gas line outside of dedicated easement) -Please provide a detailed explanation for this project. Also, as a follow-up on RUCO data request 4.07;

a. Please provide the original easement agreement, including any amendments, plats, surveys, and other records identifying the authorized pipeline corridor and the location of the main, previously subject to an easement, that was later abandoned.

b. Identify when the abandoned main was placed into service.

c. Please explain why the existing pipeline was determined to be outside the easement. Identify when and how the issue was discovered and whether the pipeline was originally installed outside the authorized easement boundaries.

d. Please identify the party responsible for the encroachment or misalignment and explain the circumstances that necessitated relocation.

e. Please explain why relocating the pipeline was necessary rather than obtaining an amended or additional easement from the property owner. Provide supporting documentation of the alternatives evaluated and their respective costs.

f. Please explain if the Company is seeking to recover the costs associated with the abandoned and relocated main from ratepayers. On what basis?

RESPONSE:

a. See attachments of the plats and associated right of way and easement documentation.

b. The abandoned main was originally installed in 1953.

c. The issue was identified after the new property owner contacted UNS regarding plans to demolish the existing residence and requested removal of the gas meter. As part of reviewing the customer's request and evaluating the existing gas facilities, a UNS Right-of-Way Agent reviewed the property rights and historical records. Through that review, it was determined that the existing pipeline was located outside the authorized utility easement boundaries. Historical records further confirmed that the pipeline was originally installed outside the easement. The right-of-way review was completed on March 25, 2026. The relocation project was then designed to move the existing facilities into established public right-of-way.

d. Historical records indicate that the existing pipeline was originally installed outside the authorized easement boundaries. Based on the information available, the current property owner was not responsible for the encroachment or misalignment.

e. Due to the existing pipeline location and the planned demolition and redevelopment of the property, relocation was necessary to move the facility out of the affected property and establish the pipeline within the established public right-of-way.

f. Yes. The Company is seeking recovery of the cost of the new relocated main through rate base. The main replaces the abandoned 1953 main, is used and useful in providing service, and was installed within public right-of-way to maintain safe and reliable service. It is capitalized as a replacement of a retirement unit under the Company's capitalization policy and the Uniform System of Accounts, and the abandoned main is retired from plant in service.

ATTACHMENTS:

RUCO 5.06 900120-1 1.pdf

RUCO 5.06 ALTA Commitment for Title Insurance (2021) 1 Confidential.pdf

RUCO 5.06 Plat 900120 1.pdf

RUCO 5.06 Right of Way Check Map 1.pdf

RUCO 5.06 SR-SI Right of Way Response 1.pdf

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RUCO 5.07

Project DP22209-253100A-(Prescott 2" Steel gas main outside of ROW) - As a follow-up to RUCO Data Request 4.07, please provide the following:

1. Explain why the existing gas main was located outside the right-of-way and what circumstances necessitated its relocation.
2. Identify when the issue was discovered and whether the Company had an easement or other legal authorization to maintain the pipeline at its original location. Provide all supporting property records, surveys, and relevant correspondence.
3. Please explain if the Company is seeking to recover the costs associated with the abandoned and relocated main from ratepayers. On what basis?
4. Identify when the abandoned main was placed into service.

RESPONSE:

1. Based on UES's available historical information, the existing 2-inch steel gas main was installed in 1964 to provide natural gas service to the mine smelter located in Humboldt. At the time of the original installation, roadways in the area were not as prevalent as they are today, and UES is not aware of documentation indicating that a property survey was performed in connection with the original installation.

   The need to relocate the gas main arose when the owner of the property located at 13030 E. Main Street advised UES that he intended to construct a new residence on the property and was unable to identify a recorded easement associated with the existing gas main. The property owner subsequently requested that UES relocate the gas main from his property.

2. UES became aware of the issue on June 21, 2023, when the owner of the property located at 13030 E. Main Street requested that the existing gas main be relocated from his property.

   UES was unable to identify a recorded easement associated with the gas main at its existing location. UES Land Resources researched the property and the historical location of the gas main and determined that UES may have had **prescriptive rights** associated with the historical location and continued operation of the gas main. Rather than pursue a legal determination regarding those rights, UES determined that relocating the gas main was the more appropriate course of action.

   In support of this response, UES is providing available email correspondence with the property owner, the research conducted by UES Land Resources, and the original plat map for the area, see attachments.

3. Yes. The Company is seeking recovery of the cost of the new relocated main through rate base. The main replaces the abandoned 1964 main, is used and useful in providing service, and is capitalized as a replacement of a retirement unit under the Company's capitalization policy and the Uniform System of Accounts. The abandoned main is retired from plant in service.

4. Based on the available Completion Report for the original main installation, the main was completed on July 31, 1964.

ATTACHMENTS:

RUCO 5.07 Lands Response & Initial request.pdf

RUCO 5.07 Original Job 1964-027.pdf

RUCO 5.07 ROW Dedication.pdf

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RUCO 5.08

Project - DA10361-250975A SCBA's for all UNSG Districts – As a follow-up to RUCO Data Request 2.45 and 4.06, please provide the following:

1. Provide manufacturer documentation specifying the service life and replacement criteria for the SCBA air tanks (kits) purchased in 2006 and 2007 that are being replaced.
2. Reconcile the conflicting service-life information provided in responses to DR 2.45 and DR 4.06 and clarify the applicable service life for these air tanks.
3. Provide a complete list of the SCBA air tanks (kit) purchased in 2006 and 2007 that are being replaced, including quantities, purchase dates, locations, unit IDs, and original purchase costs.
4. If the air tanks have a 15-year service life, explain why the Company is replacing them now rather than when they reached the end of their stated service life? Identify when each cylinder became due for replacement and explain any delays.
5. Explain and provide documentation to support whether the Company evaluated alternatives to replacing all the air cylinders at once, including phased replacement, and provide the basis for selecting the proposed replacement schedule.

RESPONSE:

1. See attached: RUCO 5.08 Cylinder and Cylinder Valve Assembly.pdf

2. In response to RUCO 2.45, the Company stated a life of 15 years. In response to RUCO 4.06, which asked for expected life or replacement intervals, the Company stated 20 years. That response was incorrect. The manufacturer-specified service life and replacement interval for these cylinders is 15 years, which is consistent with the depreciable life.

3. The company records show the SCBA kits being replaced were purchased in January 2013, not 2006 and 2007. The 2013 purchase consisted of 76 SCBA kits and 40 spare tanks, distributed across all UNS Gas districts, at a total original cost of approximately $421,000. Unit IDs were not tracked and are not available.

4. Because the cylinders were purchased in January 2013, their 15-year service life would have ended in 2028. The cylinders were recertified in 2018 and 2023 and were replaced in Q4 2025 and Q1 2026. There were no delays in replacement, rather they were replaced early due to safety concerns.

5. UNS Gas evaluated and implemented a phased replacement. Half of the SCBA kits were purchased and delivered in Q4 2025 and the remainder in Q1 2026. This split costs across

two budget years and allowed the Company to manage and coordinate rollout, fit testing, and training in each district. No separate written analysis was prepared; the phased approach was determined through the budgeting and rollout planning process.

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RUCO 5.09

Meters - AMR to AMI Transition

Please confirm whether the new meters included in this ARAM filing are compatible with the Company's planned transition from AMR to AMI across all districts. Explain whether these meters will be retained and integrated into the AMI system or will require replacement during the transition. If replacement will be necessary, provide the anticipated replacement schedule and estimated costs, and explain why these meters are being purchased now.

RESPONSE:

Yes. All new meters and endpoint modules included in this ARAM filing are compatible with the Company's planned transition from AMR to AMI and will integrate into the new AMI system. Accordingly, these new meters will be retained and will not require replacement solely because of the AMI transition.

As part of the broader transition, UNS Gas currently anticipates replacing approximately 50% of its existing meters equipped with AMR Electronic Radio Transmitters with AMI meters that have integrated radio-transmission capabilities. The remaining existing meters are expected to be retained and retrofitted with AMI-compatible endpoint modules. The Company is purchasing meters now to address ongoing operational needs and to remain ahead of the end-of-life dates of the current AMR system and its ERT batteries, which are not replaceable.

The transition began in the third quarter of 2026 with the installation of AMI network infrastructure, including poles, receivers, and modems. The initial phase also includes upgrades to the IT infrastructure and applications necessary to integrate AMI meter reads into the UNS billing system. Meters and endpoint modules will then be deployed systematically across all districts based on available budget and resources and coordinated to avoid disruption to billing cycles. The anticipated implementation period is a minimum of six years.

UNS Gas has budgeted approximately $7 million annually over the next six years for the broader AMI transition program. This amount includes replacement of the fixed collector system, upgrades to IT applications, replacement of approximately 50% of the existing gas meters, and exchange of endpoint modules for approximately 50% of the remaining existing meters. It is not an estimate of costs to replace the new meters included in this ARAM filing because those meters are AMI-compatible and are expected to remain in service. See the response to RUCO 5.10 for additional information regarding the anticipated implementation schedule.

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RUCO 5.10

AMR to AMI transition – This is a follow-up to RUCO Data Request 4.03 and 2.45. Please provide the following;

1. The project implementation schedule for the anticipated six-year or longer transition from AMR to AMI, including planned activities, milestones, and the expected completion date for each district.
2. A detailed inventory of assets planned for replacement under this project, including asset name, unit ID, district, original in-service date, expected end of useful life, and anticipated replacement date.
3. Total AMR in the Company's system, respective in-service dates, and useful life.
4. An update on the current status of the project, including work completed to date, expenditures incurred, and any changes to the original project scope, schedule, or estimated cost.
5. What are the benefit cost savings to customers, and how many average disconnections per year will this potentially result in for Residential customers?
6. A list of all assets replaced to date as part of the AMR-to-AMI transition. For each asset, provide:
   - Asset name, unit ID, and district.
   - Project or work order number.
   - Original and replacement asset in-service dates.
   - Original asset purchase cost and replacement cost.
   - Expected end of useful life of the original asset and actual retirement date.
   - Reason for replacement, including whether the asset had reached the end of its useful life or was replaced due to AMI compatibility requirements.
7. Identify any assets purchased or installed under the current ARAM filing that are expected to be replaced before the end of their useful lives due to the AMR-to-AMI transition. Provide the associated costs, anticipated replacement dates, and justification for the purchases.

RESPONSE:

1. UNS Gas has a general phased plan of implementation:
   - AMI Field Equipment. Work has begun installing poles, with collector equipment in several strategic locations in order to test the deployment plan. Installations of all network sites is expected to last 3 years
   - IT application and integration is ongoing and expected to be completed in June of 2027.
   - An initial installation of 1,000 meters and endpoint modules will be installed by June of 2027 in order to test implementation. Once completed and verified, full

deployment will continue for 6-8 years depending on available budget and resources. All districts will work at a similar pace and are expected to end around the same time as well.

- UNS Gas estimates 25% completion of initial phasing.

2. UNSG does not have the level of detail you are requesting at this time. A more general response is, all applicable system assets are being replaced. Approximately 50% of total 170,000+ will be exchanged for new, and the other 50% will be retrofitted with endpoint modules, keeping the existing meters. The fixed network of approximately 100 Collectors and 250 Repeaters will be replaced. The collection software will also be replaced.

3. 100% of UNS Gas customer meters have AMR ERTs for remote reading. Because meters are constantly being exchanged, upsized, replaced or newly installed, useful life of meters ERTs are dependent on original install dates. Many older/original meters have been replaced, but we do not have systems to provide a reliable in-service and useful life estimates for all meters.

   The AMR project began in 2011 and was completed in 2014, which included the AMR fixed network and installing ERTs onto existing meters. Expected useful life of the ERTs are 15-20 years depending on battery usage.

   The fixed network collection system of collectors and repeaters has reached end of life. Itron does not sell new collection system equipment and will only complete repairs through existing contracts. UNS Gas has a number of spare units available until project completion.

   The software, Field Collection System, FCS, end of life is 2027, at which time will become unsupported.

4. UNS Gas is 25% complete of initial phase of installing equipment, applications and meters used for initial system testing.

5. The AMI project is a replacement of an existing AMR system that is near end of life. The other option is to hire meter readers (employees) to manually read each meter each month, along with purchasing necessary fleet and equipment.

   A small unknown percentage of customers will be affected by the meter exchanges and endpoint module retrofits. Nearly all existing meter sets have bypass capability. This allows UNS Gas technicians and contractors to complete necessary work without interrupting service. For those without bypass equipment or have specific circumstances, service may be interrupted during the necessary work. This is a short duration in 1-2 hour range. UNS Gas will restore service.

6. No assets have yet been replaced.

7. UNS Gas has not identified any assets purchased or installed under the current ARAM filing that are expected to be replaced before the end of their useful lives as a result of the AMR-to-AMI transition. As described above, the existing AMR fixed-network equipment is at or near the end of its useful life, and the Field Collection System is approaching end of support. Assets being installed specifically for the AMI transition are intended to support the new AMI system rather than the existing AMR system. Accordingly, UNS Gas does not currently anticipate premature replacement of assets included in the current ARAM due to the AMR-to-AMI transition.

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RUCO 5.11

ARAM Customer Counts – Pursuant to the ARAM protocols, Original Sheet 711-7, Section III.c.iv., which requires disclosure of "any other information that may reasonably have substantive effect on the calculation of the rates pursuant to the Formula Rate Template . . .", please update the applicable H schedules to include a column showing the customer counts by customer class and rate schedule, in addition to the existing bill counts.

RESPONSE:

Please the "Revenue Proof Breakout" tab in the RUCO 5.11 and 5.12 UNSG Rate Case Revenue Proof H Schedules G Schedules.xlsx file for the breakout of customer counts by customer class and rate schedule.

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RUCO 5.12

Update H Schedules – Pursuant to the ARAM protocols, Original Sheet 711-7, Section III.c.iv., which requires disclosure of "any other information that may reasonably have substantive effect on the calculation of the rates pursuant to the Formula Rate Template . . .", please provide updated H schedules that separately identify the additional revenue recovered through ARAM for each customer class and rate schedule.

● Please add a column showing the incremental ARAM revenue allocated to each class, along with the resulting total revenue after the ARAM adjustment.

● Provide calculations and supporting workpapers showing how the ARAM revenue adjustment is allocated among customer classes and reconciled to the total ARAM revenue requirement.

● Please provide all workpapers in Excel format with formulas intact.

RESPONSE:

Please the "Revenue Proof Breakout" tab in the RUCO 5.11 and 5.12 UNSG Rate Case Revenue Proof H Schedules G Schedules.xlsx file for the breakout of ARAM revenues by rate schedule in column Y.