

2026 Composite Rate for Depreciation for **UNSG ARAM Use** (Includes Intangible Plant)

		JUN-25	JUN-26	Average Plant Bal.
Plant in Service	FERC	UNS Gas	UNS Gas	UNS Gas
	0101	611,160,458.86	636,623,630.18	623,892,044.52
	0102	-	-	-
	0105	994,275.27	994,275.27	994,275.27
	0106	4,544,658.04	3,816,180.59	4,180,419.32
	0114	(48,070,695.20)	18,110,850.76	(14,979,922.22)
	1082	(61,069,330.97)	(61,069,330.97)	(61,069,330.97)
	1084	-	(66,168,646.16)	(33,084,323.08)
	1112	(378,187.21)	(378,187.21)	(378,187.21)
Total Plant in Service		507,181,178.79	531,928,772.46	519,554,975.63
Add UES historical reserve	1082	61,069,330.97	61,069,330.97	61,069,330.97
	1112	378,187.21	378,187.21	378,187.21
Total UES historical reserve		61,447,518.18	61,447,518.18	61,447,518.18
Less Land **	E310	-	-	-
	E340	-	-	-
	E350	-	-	-
	E360	-	-	-
	G365	68,253.12	68,253.12	68,253.12
	G374	377,087.50	430,044.68	403,566.09
	E389	-	-	-
	G389	2,733,405.68	2,691,405.68	2,712,405.68
Total Land		3,178,746.30	3,189,703.48	3,184,224.89
Depreciable Base		565,449,950.67	590,186,587.16	577,818,268.92
Depreciation Expense	0403			15,487,059.95
	0404			302,039.21
	0406			(584,838.16)
Total Depreciation Expense				15,204,261.00
Add Depreciation Reclasses				
Projects -PA Journal				578,124.59
Old J347 - Reclass (Power Plan Reclass Entry)				-
Net Depreciation Expense				15,782,385.59
Average Rate			UNSG Gas	2.73%