

ORIGINAL



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ROSHKA DEWULF & PATTEN

ROSHKA DEWULF & PATTEN, PLC
ATTORNEYS AT LAW
ONE ARIZONA CENTER
400 EAST VAN BUREN STREET
SUITE 800
PHOENIX, ARIZONA 85004
TELEPHONE NO 602-256-6100
FACSIMILE 602-256-6800

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AZ CORP COMMISSION
DOCUMENT CONTROL

August 11, 2006

Mr. James Dorf
Utilities Division
Arizona Corporation Commission
1200 West Washington
Phoenix, Arizona 85007

Arizona Corporation Commission
DOCKETED

AUG 11 2006

DOCKETED BY	NR
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RE: UNS GAS, INC. - DOCKET NO. G-04204A-06-0463

Dear Mr. Dorf:

Enclosed is the information you requested related to UNS Gas' general rate application. As requested, UNS Gas is docketing replacement pages to its schedules and is identifying such pages as "revised", including the date on which the revisions were made.

Please contact me if you have any questions.

Sincerely,

Michael W. Patten

MWP:mi
Enclosures

ROSHKA DEWULF & PATTEN

Original and 13 copies filed
with Docket Control on this
11th day of August, 2006.

Copy of the foregoing hand-delivered
this 11th day of August 2006 to:

Chairman Jeff Hatch-Miller
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Commissioner William A. Mundell
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Commissioner Mike Gleason
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Commissioner Kristen K. Mayes
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Commissioner Barry Wong
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Dwight D. Nodes, Esq.
Assistant Chief Administrative Law Judge
Hearing Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Christopher Kempley, Esq.
Chief Counsel, Legal Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Ernest Johnson
Director, Utilities Division
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

By Mary Appolito

STAFF 1.1 **Schedule A-4: Please indicate the Net Plant Placed In-Service for each year listed (i.e.; transfers from construction work in process less retirements during the respective year).**

RESPONSE: Please see attached Exhibit A.

STAFF 1.2 **Schedule B-3, Page 1 of 3: The amount listed for "Customer Advances for Construction", line 11 should be increased to a reconstruction new basis in the columns for Adjusted at End of Test Period and ACC Jurisdictional pursuant to A.A.C R-14-2-103. A. n.**

RESPONSE: Please see attached Exhibit B.

STAFF 1.3 **Schedule C-2, Page 5 of 5: The Schedule should have an additional column for "Total Adjustments".**

RESPONSE: Please see attached Exhibit C.

STAFF 1.4 **Schedule C-3: Please indicate the appropriate effective rate each for Federal and State Income Taxes rather than a combined rate.**

RESPONSE: Please see attached Exhibit C.

STAFF 1.5 **Schedule D-1: Line 2 does not agree with E-1, Page 2 of 2, line 5. Please reconcile and footnote the difference.**

RESPONSE: Please see attached Exhibit D.

STAFF 1.6 Schedule E-6: Line 17 December 31, 2005 does not agree to Schedule A-2, line 2 December 31, 2005, Actuals. Please reconcile and footnote the difference.

RESPONSE: Please see Schedule A-2, attached as Exhibit A.

STAFF 1.7 Schedule H-5: Please break down the "501 and up" range as appropriate for each rate schedule.

RESPONSE: Please see attached Exhibit E.

EXHIBIT

"A"

SCHEDULE

"A"

REVISED PAGES

UNS Gas, Inc.
Computation of Increase in Gross Revenue Requirements
Test Year Ended December 31, 2005

Line No.	Description	ACC Jurisdiction			Line No.
		Original Cost	RCND	Fair Value	
1	Adjusted Rate Base	\$161,661,362 (a)	\$220,694,068 (a)	\$191,177,715	1
2	Adjusted Operating Income	\$8,428,981 (b)	\$8,428,981 (b)	\$8,428,981	2
3	Current Rate of Return (2/1)	5.21%	3.82%	4.41%	3
4	Required Operating Income	\$14,223,179	\$14,223,179	\$14,223,179	4
5	Required Rate of Return (4/1)	8.80% (c)	6.44%	7.44%	5
6	Operating Income Deficiency	\$5,794,198	\$5,794,198	\$5,794,198	6
7	Gross Revenue Conversion Factor	1.6649 (d)	1.6649 (d)	1.6649 (d)	7
8	Increase in Gross Revenue Requirement	<u>\$9,646,901</u>	<u>\$9,646,901</u>	<u>\$9,646,901</u>	8

Customer Classification	Projected Revenue Increase (e)	% Dollar Increase (e)	Line No.
Residential Service	\$6,788,619	21.11%	9
Commercial Gas Service	1,846,097	21.11%	10
Industrial Gas Service	66,562	21.23%	11
Public Authority Gas Service	347,338	21.11%	12
Special Gas Light Service	15,220	20.83%	13
Irrigation Service	4,975	21.11%	14
Transportation Customers	578,089	21.11%	15
Total	<u>\$9,646,901</u>	21.11%	16

Supporting Schedules
(a) B-1
(b) C-1
(c) D-1
(d) C-3
(e) H-1

UNS Gas, Inc.
Summary Results of Operations
Prior Years Ended December 31, 2003 and 2004, Test Year Ended December 31, 2005,
and Projected Year Ended December 31, 2006
(Thousands of Dollars)

Line No.	Description	Prior Years Ended December 31,		Test Year Ended December 31, 2005		Projected Year Ended December 31, 2006		Line No.
		2003 (a)	2004 (a)	Actuals (b)	Adjusted (b)	Present Rates (c)	Proposed Rates (c)	
1	Operating Revenues	\$47,297	\$128,956	\$138,279	\$47,170	\$168,647	\$176,393	1
2	Operating Expenses (includes income taxes)	43,855	117,090	127,689 (3)	38,741	159,124	163,026	2
3	Operating Income	3,443	11,866	10,590	8,429	9,523	15,367	3
4	Other Income and Deductions	71	132	791	791	619	716	4
5	Income Before Interest Expense	3,513	11,998	11,381	9,220	10,142	16,083	5
6	Interest Expense	2,449	6,294	6,336	6,521 (d)	6,446	6,440	6
7	Net Income	\$1,064	\$5,703	\$5,046	\$2,699	\$3,696	\$9,643	7
8	Earnings Per Average Common Share	N/A (2)	N/A	N/A	N/A	N/A	N/A	8
9	Dividends Per Common Share	N/A (2)	N/A	N/A	N/A	N/A	N/A	9
10	Payout Ratio	0%	0%	0%	0%	0%	0%	10
11	Return on Year-End Invested Capital	N/A (1)	10.02%	8.11%	6.35%	6.79%	11.89%	11
12	Return on Average Invested Capital	N/A (1)	10.21%	8.61%	6.71%	6.91%	12.21%	12
13	Return on Year-End Common Equity	N/A (1)	9.71%	6.32%	3.48%	4.43%	10.78%	13
14	Return on Average Common Equity	N/A (1)	10.20%	7.28%	3.96%	4.53%	11.39%	14
15	Times Total Interest Earned - Before Income Taxes	N/A (1)	2.51	2.29	1.72	1.95	3.48	15
16	Times Total Interest Earned - After Income Taxes	N/A (1)	1.91	1.80	1.41	1.57	2.50	16

(1) The data for the year ended December 31, 2003 begins with August 11, 2003, the date that the Citizens acquisition closed; thus, such information is not meaningful.
(2) UNS Gas, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus, such information is not meaningful.
(3) Includes reclassification of \$153,952 for Customer Deposit Interest Expense From Other Interest Expense to Other O&M Expense.

Supporting Schedules
(a) E-2
(b) C-1
(c) F-1
(d) D-2

UNS Gas, Inc.
Construction Expenditures and Gross Utility Plant in Service
Prior Years Ended December 31, 2003 and 2004, Test Year Ended December 31, 2005,
and Projected Years Ended December 31, 2006, 2007 and 2008
(Thousands of Dollars)

Line No.	Year	Construction Expenditures	Net Plant Placed in Service	Net Plant In Service	Gross Utility Plant in Service	Line No.
1	Prior Year Ended December 31, 2003 (1)	(a) \$8,595	\$0	\$143,563	\$207,296	1
2	Prior Year Ended December 31, 2004	(a) \$19,137	\$20,018	\$159,461	\$229,318	2
3	Test Year Ended December 31, 2005	(a) \$23,578	\$22,956	\$174,730	\$248,744	3
4	Projected Year Ended December 31, 2006	(b) \$30,287	\$30,621	\$196,097	\$277,191	4
5	Projected Year Ended December 31, 2007	(b) \$26,423	\$27,211	\$213,261	\$302,732	5
6	Projected Year Ended December 31, 2008	(b) \$21,725	\$20,682	\$224,625	\$323,556	6

(1) The data for the year ended December 31, 2003 begins with August 11, 2003, the date that the Citizens acquisition closed.

Supporting Schedules

- (a) E-1 & E-3
- (b) F-3

EXHIBIT

"B"

SCHEDULE

"B"

REVISED PAGES

UNS Gas, Inc.
Summary of Original Cost and RCND Rate Base
Test Year Ended December 31, 2005

Line No.	Description	Total		ACC. Jurisdiction		Line No.
		Adjusted Original Cost Rate Base (a)	Adjusted RCND Rate Base (b)	Adjusted Original Cost Rate Base (a)	Adjusted RCND Rate Base (b)	
1	Gross Utility Plant in Service	\$279,169,694	\$374,243,421	\$279,169,694	\$374,243,421	1
2	Less: Accumulated Depreciation	72,006,708	97,114,865	72,006,708	97,114,865	2
3	Net Utility Plant in Service	207,162,986	277,128,556	207,162,986	277,128,556	3
4	Southern Union Acquisition Premium	0	0	0	0	
5	Less: Accum. Amort. - So. Union Acq. Premium	0	0	0	0	
6	Net Southern Union Acquisition Premium	0	0	0	0	
7	Citizens Acquisition Discount	(30,709,738)	(41,822,562)	(30,709,738)	(41,822,562)	7
8	Less: Accum. Amort. - Citizens Acq. Discount	(1,876,981)	(2,560,308)	(1,876,981)	(2,560,308)	8
9	Net Citizens Acquisition Discount	(28,832,757)	(39,262,254)	(28,832,757)	(39,262,254)	9
10	Total Net Utility Plant	178,330,229	237,866,302	178,330,229	237,866,302	10
11	Customer Advances for Construction	(7,283,595)	(7,786,962)	(7,283,595)	(7,786,962)	11
12	Customer Deposits	(3,040,484)	(3,040,484)	(3,040,484)	(3,040,484)	12
13	Accumulated Deferred Income Taxes	(6,484,809)	(6,484,809)	(6,484,809)	(6,484,809)	13
14	Total Deductions	(16,808,888)	(17,312,255)	(16,808,888)	(17,312,255)	14
15	Allowance for Working Capital	(1,045,146)	(1,045,146)	(1,045,146)	(1,045,146)	15
16	Regulatory Assets	1,204,887	1,204,887	1,204,887	1,204,887	16
17	Regulatory Liabilities	(19,721)	(19,721)	(19,721)	(19,721)	17
18	Total Rate Base	\$161,661,362	\$220,694,068	\$161,661,362	\$220,694,068	18

Supporting Schedules
(a) B-2
(b) B-3

Recap Schedules
A-1

UNS Gas, Inc.
Pro Forma Adjustments to Original Cost Rate Base
As of December 31, 2005

Line No.	Description	Pro Forma Adjustments				Total Page Adjustments	Total Original Cost Adjustments	Line No.
		Accumulated Deferred Income Taxes	Working Capital (a)					
1	Gross Utility Plant in Service	\$0	\$0	\$0	\$0	\$0	(\$11,836,260)	1
2	Less: Accumulated Depreciation	0	0	0	0	0	(5,070,833)	2
3	Net Utility Plant in Service	0	0	0	0	0	(6,765,427)	3
4	Southern Union Acquisition Premium	0	0	0	0	0	(18,271,348)	4
5	Less: Accum. Amort. - So. Union Acq. Premium	0	0	0	0	0	(1,217,595)	5
6	Net Southern Union Acquisition Premium	0	0	0	0	0	(17,053,753)	6
7	Citizens Acquisition Discount	0	0	0	0	0	37,681,555	7
8	Less: Accum. Amort. - Citizens Acq. Discount	0	0	0	0	0	2,403,966	8
9	Net Citizens Acquisition Discount	0	0	0	0	0	35,277,589	9
10	Total Net Utility Plant	0	0	0	0	0	11,458,409	10
11	Customer Advances for Construction	0	0	0	0	0	0	11
12	Customer Deposits	0	0	0	0	0	0	12
13	Accumulated Deferred Income Taxes	2,807,892	0	0	0	2,807,892	2,807,892	13
14	Total Deductions	2,807,892	0	0	0	2,807,892	2,807,892	14
15	Allowance for Working Capital	0	(3,291,503)	0	0	(3,291,503)	(3,291,503)	15
16	Regulatory Assets	0	0	0	0	0	895,406	16
17	Regulatory Liabilities	0	0	0	0	0	0	17
18	Total Original Cost Rate Base	\$2,807,892	(\$3,291,503)	\$0	\$0	(\$483,611)	\$11,870,204	18

Supporting Schedules
(a) B-5

Recap Schedules
B-1

UNS Gas, Inc.
Pro Forma Adjustments to RCND Rate Base
Test Year Ended December 31, 2005

Line No.	Description	Actual at End of Test Period (a), (b)	Total Adjustments (c)	Adjusted at End of Test Period	ACC Jurisdiction	Line No.
1	Gross Utility Plant in Service	\$392,483,942	(\$18,240,521)	\$374,243,421	\$374,243,421	1
2	Less: Accumulated Depreciation	104,022,814	(6,907,949)	97,114,865	97,114,865	2
3	Net Utility Plant in Service	288,461,128	(11,332,572)	277,128,556	277,128,556	3
4	Southern Union Acquisition Premium	25,628,403	(25,628,403)	0	0	4
5	Less: Accum. Amort. - So. Union Acq. Premium	1,707,867	(1,707,867)	0	0	5
6	Net Southern Union Acquisition Premium	23,920,536	(23,920,536)	0	0	6
7	Citizens Acquisition Discount	(93,139,889)	51,317,327	(41,822,562)	(41,822,562)	7
8	Less: Accum. Amort. - Citizens Acq. Discount	(5,834,197)	3,273,889	(2,560,308)	(2,560,308)	8
9	Net Citizens Acquisition Discount	(87,305,692)	48,043,438	(39,262,254)	(39,262,254)	9
10	Total Net Utility Plant	225,075,972	12,790,330	237,866,302	237,866,302	10
11	Customer Advances for Construction	(7,786,962)	0	(7,786,962)	(7,786,962)	11
12	Customer Deposits	(3,040,484)	0	(3,040,484)	(3,040,484)	12
13	Accumulated Deferred Income Taxes	(9,292,701)	2,807,892	(6,484,809)	(6,484,809)	13
14	Total Deductions	(20,120,147)	2,807,892	(17,312,255)	(17,312,255)	14
15	Allowance for Working Capital	2,246,357	(3,291,503)	(1,045,146)	(1,045,146)	15
16	Regulatory Assets	309,481	895,406	1,204,887	1,204,887	16
17	Regulatory Liabilities	(19,721)	0	(19,721)	(19,721)	17
18	Total RCND Rate Base	\$207,491,943	\$13,202,125	\$220,694,068	\$220,694,068	18

Supporting Schedules
B-1

Supporting Schedules
(a) B-4
(b) B-2
(c) B-3 (P2-3)

EXHIBIT

"C"

SCHEDULE

"C"

REVISED PAGES

UNS Gas, Inc.
Income Statement Pro Forma Adjustments
Test Year Ended December 31, 2005

Line No.	Description	Customer Service Cost Allocations	Depr. and Amort. Expense Annualization	Property Tax	Income Taxes	Total Page Adjustments	Total Adjustments	Line No.
1	Operating Revenues							
2	Gas Retail Revenues	\$0	\$0	\$0	\$0	\$0	(\$91,109,288)	1
3	Other Operating Revenue	0	0	0	0	0	0	2
	Total Operating Revenues	0	0	0	0	0	(91,109,288)	3
4	Operating Expenses							
5	Purchased Gas	0	0	0	0	0	(90,815,174)	4
6	Other Operations and Maintenance Expense	303,901	0	0	0	303,901	740,908	5
7	Depreciation and Amortization	10,191	3,280	0	0	13,471	447,075	6
8	Taxes Other than Income Taxes	11,330	0	1,591,370	0	1,602,700	1,805,894	7
9	Income Taxes	0	0	0	(1,126,817)	(1,126,817)	(1,126,817)	8
	Total Operating Expenses	325,422	3,280	1,591,370	(1,126,817)	793,255	(88,948,114)	9
10	Operating Income	(\$325,422)	(\$3,280)	(\$1,591,370)	\$1,126,817	(\$793,255)	(\$2,161,174)	10

Supporting Schedules
N/A

Recap Schedules
C-1

UNS Gas, Inc.
Computation of Gross Revenue Conversion Factor
Test Year Ended December 31, 2005

Line No.	Description	Percentage of Incremental Gross Revenues	Line No.
1	Gross Revenue	100.00%	1
2	Less: Uncollectible Revenue	0.51%	2
3	Taxable Income as a Percent	99.49%	3
4	Less: Federal (32.508%) and State Income Taxes (7.121%) (Combined Effective Tax Rate = 39.629%)	39.43%	4
5	Change in Net Operating Income	60.06%	5
6	Gross Revenue Conversion Factor	1.6649	6

(a) Line No. 1 divided by line No. 5.

Supporting Schedules
N/A

Recap Schedules
A-1

EXHIBIT

"D"

SCHEDULE

"D"

REVISED PAGES

UNS Gas, Inc.
Summary Cost of Capital
Test Year Ended December 31, 2005
(Thousands of Dollars)

Line No.	Capital Source	Capitalization		Cost Rate	Weighted Cost of Capital (c)	Line No.
		Amount	Percent			
Actual - End of Test Period						
1	Short-Term Debt	N/A	N/A	N/A	N/A	1
2	Long-Term Debt - Net	\$98,859 (1)	55.33%	6.60%	3.65%	2
3	Common Stock Equity	79,804	44.67%	11.00%	4.91%	3
4	Total Capital	<u>\$178,663</u>	<u>100.00%</u>		<u>8.56%</u>	4
Proposed - End of Test Period						
5	Short-Term Debt	N/A	N/A	N/A	N/A	5
6	Long-Term Debt - Net	\$98,859	50.00%	6.60%	3.30%	6
7	Common Stock Equity	98,859	50.00%	11.00%	5.50%	7
8	Total Capital	<u>\$197,718</u>	<u>100.00%</u>		<u>8.80%</u>	8

(1) The balance of Long-Term Debt is stated net of the unamortized balance of debt discount and issuance expense. Page 1 of Schedule D-2 provides a reconciliation between the Long-Term Debt balance of \$100 million shown on Schedule E-1 and the \$98.9 million balance shown above.

Supporting Schedules

- (a) D-2
- (b) E-1

Recap Schedules

- (c) A-3

EXHIBIT

"E"

SCHEDULE

"H"

REVISED PAGES

UNIS Gas, Inc.
Residential (Rate 10) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms		Number of Bills	Therms	Cumulative Bills		Cumulative Therms	
Lower	Upper			Bills	Percent of Total	Therms	Percent of Total
0	0	47,175		47,175	3.3%	0	0.0%
1	10	264,500	1,596,392	311,676	21.9%	1,596,392	2.4%
11	20	275,247	4,130,246	586,923	41.2%	5,726,638	8.5%
21	30	169,778	4,206,120	756,701	53.1%	9,932,758	14.8%
31	40	107,438	3,738,395	864,139	60.6%	13,671,153	20.3%
41	50	83,267	3,729,303	947,405	66.4%	17,400,456	25.9%
51	60	71,003	3,886,312	1,018,409	71.4%	21,286,767	31.7%
61	70	63,383	4,093,322	1,081,791	75.9%	25,380,089	37.7%
71	80	56,863	4,233,157	1,138,654	79.9%	29,613,246	44.0%
81	90	50,166	4,227,549	1,188,820	83.4%	33,840,795	50.3%
91	100	42,408	3,993,105	1,231,228	86.4%	37,833,900	56.3%
101	110	35,666	3,707,733	1,266,894	88.9%	41,541,634	61.8%
111	120	29,851	3,397,155	1,296,745	90.9%	44,938,788	66.8%
121	130	24,552	3,037,354	1,321,297	92.7%	47,976,142	71.3%
131	140	19,552	2,612,748	1,340,848	94.0%	50,588,890	75.2%
141	150	16,074	2,305,058	1,356,922	95.2%	52,893,948	78.7%
151	160	12,830	1,966,744	1,369,752	96.1%	54,860,693	81.6%
161	170	10,362	1,691,132	1,380,114	96.8%	56,551,824	84.1%
171	180	8,043	1,391,494	1,388,156	97.4%	57,943,319	86.2%
181	190	6,524	1,193,122	1,394,681	97.8%	59,136,441	87.9%
191	200	5,270	1,016,219	1,399,951	98.2%	60,152,660	89.5%
201	300	20,430	4,746,321	1,420,380	99.6%	64,898,981	96.5%
301	400	3,414	1,141,452	1,423,794	99.9%	66,040,434	98.2%
401	500	878	381,317	1,424,673	99.9%	66,421,751	98.8%
501	1,000	1,097	701,622	1,425,770	100.0%	67,123,373	99.8%
1,001	2,500	76	99,100	1,425,846	100.0%	67,222,473	100.0%
2,501	and up	7	24,425	1,425,853	100.0%	67,246,898	100.0%

UNS Gas, Inc.
CARES (Rate 12) Residential Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms		Number of Bills	Therms	Cumulative Bills		Cumulative Therms	
Lower	Upper			Bills	Percent of Total	Therms	Percent of Total
0	0	1,204	0	1,204	1.9%	0	0.0%
1	10	12,426	79,640	13,630	21.6%	79,640	3.1%
11	20	13,963	212,869	27,593	43.7%	292,509	11.5%
21	30	7,866	197,658	35,459	56.1%	490,167	19.3%
31	40	5,045	178,560	40,504	64.1%	668,727	26.4%
41	50	4,000	182,307	44,503	70.5%	851,034	33.6%
51	60	3,583	199,363	48,086	76.1%	1,050,397	41.4%
61	70	3,230	211,943	51,316	81.2%	1,262,341	49.8%
71	80	2,626	198,330	53,943	85.4%	1,460,671	57.6%
81	90	2,184	186,910	56,127	88.9%	1,647,581	65.0%
91	100	1,751	167,512	57,877	91.6%	1,815,093	71.6%
101	110	1,296	136,793	59,173	93.7%	1,951,886	77.0%
111	120	1,014	117,106	60,187	95.3%	2,068,992	81.6%
121	130	771	96,816	60,958	96.5%	2,165,808	85.4%
131	140	524	71,073	61,482	97.3%	2,236,881	88.2%
141	150	435	63,477	61,917	98.0%	2,300,359	90.7%
151	160	349	54,338	62,267	98.6%	2,354,697	92.9%
161	170	218	36,148	62,484	98.9%	2,390,844	94.3%
171	180	169	29,615	62,653	99.2%	2,420,460	95.5%
181	190	116	21,502	62,769	99.4%	2,441,961	96.3%
191	200	88	17,191	62,857	99.5%	2,459,153	97.0%
201	300	282	64,893	63,139	100.0%	2,524,046	99.6%
301	400	27	9,033	63,166	100.0%	2,533,079	99.9%
401	500	3	1,366	63,169	100.0%	2,534,445	100.0%
501	and up	1	758	63,170	100.0%	2,535,203	100.0%

UNS Gas, Inc.
Small Volume Commercial (Rate 20) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms		Number of Bills	Cumulative Bills		Therms	Cumulative Therms	
Lower	Upper		Bills	Therms		Therms	Percent of Total
0	0	21,887	0	21,887	0	34.6%	0.0%
1	10	20,236	103,814	42,123	103,814	66.7%	0.4%
11	20	10,554	158,678	52,678	262,492	83.4%	0.9%
21	30	6,879	172,369	59,557	434,361	94.3%	1.5%
31	40	5,212	182,707	64,769	617,568	102.5%	2.2%
41	50	4,431	199,435	69,200	817,002	53.2%	2.9%
51	60	3,650	200,647	72,850	1,017,650	56.0%	3.6%
61	70	3,237	209,856	76,087	1,227,506	58.4%	4.3%
71	80	3,005	225,003	79,092	1,452,509	60.8%	5.1%
81	90	2,635	223,527	81,727	1,676,036	62.8%	5.9%
91	100	2,429	229,862	84,156	1,905,899	64.6%	6.7%
101	110	2,169	226,770	86,325	2,132,668	66.3%	7.5%
111	120	1,955	223,656	88,281	2,356,324	67.8%	8.2%
121	130	1,806	224,465	90,087	2,580,789	69.2%	9.0%
131	140	1,650	221,708	91,737	2,802,495	70.5%	9.8%
141	150	1,580	227,690	93,317	3,030,185	71.7%	10.6%
151	160	1,364	210,344	94,681	3,240,529	72.7%	11.3%
161	170	1,233	202,262	95,915	3,442,790	73.7%	12.0%
171	180	1,259	218,877	97,174	3,661,667	74.6%	12.8%
181	190	1,082	198,816	98,256	3,860,484	75.5%	13.5%
191	200	1,101	213,351	99,357	4,073,834	76.3%	14.2%
201	300	7,506	1,833,493	106,863	5,907,328	82.1%	20.7%
301	400	4,906	1,688,157	111,769	7,595,484	85.9%	26.6%
401	500	3,632	1,614,618	115,402	9,210,103	88.6%	32.2%
501	1,000	8,610	5,903,468	124,012	15,113,571	95.3%	52.9%
1,001	2,500	4,839	7,316,452	128,851	22,430,023	99.0%	78.4%
2,501	5,000	950	3,135,213	129,801	25,565,236	99.7%	89.4%
5,001	10,000	329	2,281,838	130,130	27,827,074	100.0%	97.3%
10,001	25,000	59	767,539	130,189	28,594,613	100.0%	100.0%

UNS Gas, Inc.
Large Volume Commercial (Rate 22) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms	Number of Bills		Therms	Cumulative Bills		Cumulative Therms	
	Upper	Lower		Bills	Percent of Total	Therms	Percent of Total
0	0	0	0	0	0.0%	0	0.0%
1	10	0	0	0	0.0%	0	0.0%
11	20	2	35	2	1.6%	35	0.0%
21	30	0	0	2	1.6%	35	0.0%
31	40	2	61	4	3.2%	96	0.0%
41	50	1	40	5	4.0%	135	0.0%
51	60	0	0	5	4.0%	135	0.0%
61	70	1	66	6	4.8%	201	0.0%
71	80	2	144	8	6.5%	345	0.0%
81	90	1	83	9	7.3%	428	0.0%
91	100	1	89	10	8.1%	517	0.0%
101	110	0	0	10	8.1%	517	0.0%
111	120	1	109	11	8.9%	626	0.1%
121	130	2	241	13	10.5%	867	0.1%
131	140	1	129	14	11.3%	996	0.1%
141	150	2	279	16	12.9%	1,275	0.1%
151	160	0	0	16	12.9%	1,275	0.1%
161	170	1	163	17	13.7%	1,439	0.1%
171	180	0	0	17	13.7%	1,439	0.1%
181	190	0	0	17	13.7%	1,439	0.1%
191	200	0	0	17	13.7%	1,439	0.1%
201	300	2	459	19	15.4%	1,898	0.2%
301	400	3	1,114	22	17.8%	3,012	0.2%
401	500	6	2,568	28	22.6%	5,580	0.5%
501	1,000	4	3,233	32	25.9%	8,813	0.7%
1,001	2,500	3	6,304	35	28.3%	15,117	1.2%
2,501	5,000	28	115,337	63	51.1%	130,454	10.7%
5,001	10,000	17	153,290	80	65.0%	283,744	23.3%
10,001	25,000	41	849,083	121	98.4%	1,132,827	92.9%
25,001	50,000	2	87,121	123	100.0%	1,219,948	100.0%

UNS Gas, Inc.
Small Volume Industrial (Rate 30) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms	Number of Bills		Therms	Cumulative Bills		Cumulative Therms	
	Lower	Upper		Bills	Percent of Total	Therms	Percent of Total
0	0	11	0	11	7.2%	0	0.0%
1	10	10	59	21	13.9%	59	0.0%
11	20	2	32	23	15.1%	92	0.0%
21	30	2	43	25	16.3%	134	0.0%
31	40	5	156	29	19.3%	291	0.1%
41	50	2	87	31	20.5%	378	0.1%
51	60	3	153	34	22.3%	530	0.1%
61	70	2	125	36	23.5%	655	0.1%
71	80	1	74	37	24.1%	729	0.1%
81	90	0	0	37	24.1%	729	0.1%
91	100	1	87	38	24.7%	816	0.2%
101	110	1	97	38	25.3%	913	0.2%
111	120	0	0	38	25.3%	913	0.2%
121	130	0	0	38	25.3%	913	0.2%
131	140	1	127	39	25.9%	1,040	0.2%
141	150	1	142	40	26.5%	1,182	0.2%
151	160	0	0	40	26.5%	1,182	0.2%
161	170	0	0	40	26.5%	1,182	0.2%
171	180	0	0	40	26.5%	1,182	0.2%
181	190	0	0	40	26.5%	1,182	0.2%
191	200	0	0	40	26.5%	1,182	0.2%
201	300	9	2,250	49	32.6%	3,432	0.7%
301	400	2	661	51	33.8%	4,093	0.8%
401	500	5	2,516	57	37.4%	6,609	1.3%
501	1,000	9	6,175	66	43.3%	12,784	2.5%
1,001	2,500	15	23,596	81	53.2%	36,380	7.2%
2,501	5,000	31	118,959	112	73.6%	155,339	30.7%
5,001	10,000	27	201,938	139	91.4%	357,277	70.7%
10,001	25,000	13	147,955	152	100.0%	505,232	100.0%

UNS Gas, Inc.
Large Volume Industrial (Rate 32) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms	Number of Bills		Therms	Cumulative Bills		Cumulative Therms	
	Upper	Lower		Bills	Percent of Total	Therms	Percent of Total
0	0	2	0	2	2.3%	0	0.0%
1	10	0	0	2	2.3%	0	0.0%
11	20	0	0	2	2.3%	0	0.0%
21	30	0	0	2	2.3%	0	0.0%
31	40	0	0	2	2.3%	0	0.0%
41	50	0	0	2	2.3%	0	0.0%
51	60	0	0	2	2.3%	0	0.0%
61	70	0	0	2	2.3%	0	0.0%
71	80	0	0	2	2.3%	0	0.0%
81	90	0	0	2	2.3%	0	0.0%
91	100	0	0	2	2.3%	0	0.0%
101	110	0	0	2	2.3%	0	0.0%
111	120	0	0	2	2.3%	0	0.0%
121	130	0	0	2	2.3%	0	0.0%
131	140	0	0	2	2.3%	0	0.0%
141	150	0	0	2	2.3%	0	0.0%
151	160	0	0	2	2.3%	0	0.0%
161	170	0	0	2	2.3%	0	0.0%
171	180	0	0	2	2.3%	0	0.0%
181	190	7	1,272	9	10.5%	1,272	0.1%
191	200	0	0	9	10.5%	1,272	0.1%
201	300	1	206	10	11.7%	1,478	0.1%
301	400	0	0	10	11.7%	1,478	0.1%
401	500	1	418	11	12.8%	1,896	0.1%
501	1,000	3	2,626	14	16.4%	4,522	0.2%
1,001	2,500	4	7,695	18	21.2%	12,217	0.5%
2,501	5,000	4	12,162	22	26.0%	24,379	1.1%
5,001	10,000	15	121,401	37	43.9%	145,780	6.4%
10,001	25,000	20	436,867	57	67.8%	582,647	25.6%
25,001	50,000	16	647,997	73	86.9%	1,230,644	54.1%
50,001	100,000	11	1,045,883	84	100.0%	2,276,527	100.0%

UNS Gas, Inc.
Small Volume Public Authority (Rate 40) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms		Number of Bills	Cumulative Bills		Cumulative Therms	
Lower	Upper		Bills	Percent of Total	Therms	Percent of Total
0	0	1,601	1,601	12.8%	0	0.0%
1	10	1,696	3,297	26.4%	7,224	0.1%
11	20	935	4,231	33.9%	19,131	0.3%
21	30	593	4,824	38.6%	31,691	0.6%
31	40	476	5,300	42.4%	46,748	0.8%
41	50	438	5,738	45.9%	64,931	1.2%
51	60	309	6,047	48.4%	81,207	1.4%
61	70	288	6,335	50.7%	98,816	1.8%
71	80	250	6,585	52.7%	116,784	2.1%
81	90	215	6,800	54.4%	134,243	2.4%
91	100	222	7,022	56.2%	154,507	2.7%
101	110	159	7,181	57.5%	170,584	3.0%
111	120	193	7,373	59.0%	192,199	3.4%
121	130	176	7,550	60.4%	213,823	3.8%
131	140	146	7,696	61.6%	233,163	4.1%
141	150	128	7,823	62.6%	251,339	4.5%
151	160	121	7,944	63.6%	269,845	4.8%
161	170	121	8,066	64.5%	289,596	5.1%
171	180	124	8,190	65.5%	310,967	5.5%
181	190	103	8,293	66.3%	329,627	5.8%
191	200	95	8,388	67.1%	348,396	6.2%
201	300	784	9,172	73.4%	510,914	9.1%
301	400	559	9,731	77.9%	679,475	12.1%
401	500	397	10,128	81.0%	839,200	14.9%
501	1,000	951	11,079	88.6%	1,469,546	26.1%
1,001	2,500	893	11,972	95.8%	2,858,527	50.7%
2,501	5,000	342	12,314	98.5%	4,032,926	71.5%
5,001	10,000	151	12,465	99.7%	5,134,957	91.1%
10,001	25,000	34	12,499	100.0%	5,637,825	100.0%

JNS Gas, Inc.
Large Volume Public Authority (Rate 42) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms	Number of Bills		Therms	Cumulative Bills		Cumulative Therms	
	Lower	Upper		Bills	Percent of Total	Therms	Percent of Total
0	0	5	0	5	7.1%	0	0.0%
1	10	1	4	6	8.5%	4	0.0%
11	20	0	0	6	8.5%	4	0.0%
21	30	0	0	6	8.5%	4	0.0%
31	40	0	0	6	8.5%	4	0.0%
41	50	0	0	6	8.5%	4	0.0%
51	60	0	0	6	8.5%	4	0.0%
61	70	0	0	6	8.5%	4	0.0%
71	80	0	0	6	8.5%	4	0.0%
81	90	1	83	7	9.9%	87	0.0%
91	100	1	92	8	11.3%	178	0.0%
101	110	1	108	9	12.7%	286	0.0%
111	120	0	0	9	12.7%	286	0.0%
121	130	1	125	10	14.1%	411	0.0%
131	140	0	0	10	14.1%	411	0.0%
141	150	0	0	10	14.1%	411	0.0%
151	160	1	157	11	15.5%	567	0.0%
161	170	0	0	11	15.5%	567	0.0%
171	180	0	0	11	15.5%	567	0.0%
181	190	0	0	11	15.5%	567	0.0%
191	200	0	0	11	15.5%	567	0.0%
201	300	0	0	11	15.5%	567	0.0%
301	400	0	0	11	15.5%	567	0.0%
401	500	0	0	11	15.5%	567	0.0%
501	1,000	0	0	11	15.5%	567	0.0%
1,001	2,500	6	8,664	17	24.1%	9,231	0.8%
2,501	5,000	4	14,305	21	29.8%	23,536	2.1%
5,001	10,000	9	74,334	30	42.7%	97,870	8.5%
10,001	25,000	20	338,904	50	71.4%	436,774	38.1%
25,001	50,000	15	443,712	65	92.8%	880,486	76.8%
50,001	100,000	5	266,318	70	100.0%	1,146,804	100.0%

UNIS Gas, Inc.
Irrigation Service (Rate 60) Bill Count
Test Year Ended December 31, 2005

Usage Range - Therms	Number of Bills		Therms	Cumulative Bills		Cumulative Therms	
	Lower	Upper		Bills	Percent of Total	Therms	Percent of Total
0	0	48	0	48	66.7%	0	0.0%
1	10	2	4	50	69.4%	4	0.0%
11	20	2	29	52	72.2%	33	0.0%
21	30	0	0	52	72.2%	33	0.0%
31	40	0	0	52	72.2%	33	0.0%
41	50	1	44	53	73.6%	77	0.1%
51	60	0	0	53	73.6%	77	0.1%
61	70	2	131	55	76.4%	208	0.3%
71	80	1	79	56	77.8%	287	0.4%
81	90	1	85	57	79.2%	372	0.5%
91	100	0	0	57	79.2%	372	0.5%
101	110	0	0	57	79.2%	372	0.5%
111	120	0	0	57	79.2%	372	0.5%
121	130	0	0	57	79.2%	372	0.5%
131	140	0	0	57	79.2%	372	0.5%
141	150	0	0	57	79.2%	372	0.5%
151	160	0	0	57	79.2%	372	0.5%
161	170	0	0	57	79.2%	372	0.5%
171	180	0	0	57	79.2%	372	0.5%
181	190	0	0	57	79.2%	372	0.5%
191	200	0	0	57	79.2%	372	0.5%
201	300	0	0	57	79.2%	372	0.5%
301	400	0	0	57	79.2%	372	0.5%
401	500	0	0	57	79.2%	372	0.5%
501	1,000	1	972	58	80.6%	1,344	1.7%
1,001	2,500	4	6,510	62	86.1%	7,854	10.0%
2,501	5,000	7	22,021	69	95.8%	29,875	37.9%
5,001	10,000	1	9,731	70	97.2%	39,606	50.3%
10,001	25,000	1	11,768	71	98.6%	51,374	65.2%
25,001	50,000	1	27,418	72	100.0%	78,792	100.0%

UNS Gas, Inc.
Schedule H-5 Notes
Test Year Ended December 31, 2005

The Gas Lighting Class has 36 bills and 101,640 therms for the test year. The average therms per bill per month is 2,823.