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August 14, 2006

AZ CORP COMMISSION
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Raymond S. Heyman, Esq.
UniSource Energy Corporation
One South Church, Suite 200
Tucson, AZ 85701

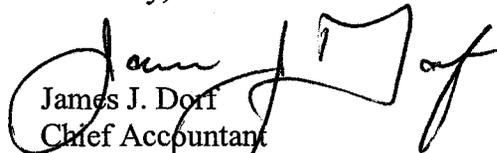
RE: IN THE MATTER OF THE APPLICATION OF UNS GAS, INC. FOR ESTABLISHMENT OF JUST AND REASONABLE RATES AND CHARGES DESIGNED TO REALIZE A REASONABLE RATE OF RETURN ON THE FAIR VALUE OF THE PROPERTIES OF UNS GAS, INC. DEVOTED TO ITS OPERATIONS THROUGHOUT THE STATE OF ARIZONA, DOCKET NO. G-04204A-06-0463

LETTER OF SUFFICIENCY

Dear Mr. Heyman:

This letter (per section R14-2-103.B.7 of the Arizona Administrative Code) is to inform you that your application, received on July 13, 2006, met the sufficiency requirements as outlined in Arizona Administrative Code R14-2-103. Your utility has been classified as Class A.

Sincerely,


James J. Dorf
Chief Accountant
Utilities Division

CC: Docket Control Center (sixteen copies)
Lyn Farmer, Hearing Division
Delbert Smith, Engineering
Consumer Services
Legal Division
Michelle Livengood, Esq., UniSource Energy Corporation
Michael W. Patten, Esq., Roshka, DeWulf & Patten, PLC

Arizona Corporation Commission
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