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BEFORE THE ARIZONA CORPORATION COMMISSION

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COMMISSIONERS
MIKE GLEASON - CHAIRMAN
WILLIAM A. MUNDELL
JEFF HATCH-MILLER
KRISTIN K. MAYES
GARY PIERCE

2007 MAY -1 P 1:04
AZ CORP COMMISSION
DOCUMENT CONTROL

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

IN THE MATTER OF THE APPLICATION OF)
UNS GAS, INC. TO REVIEW AND REVISE ITS)
PURCHASED GAS ADJUSTOR.) DOCKET NO. G-04204A-06-0013

IN THE MATTER OF THE INQUIRY INTO THE)
PRUDENCE OF THE GAS PROCUREMENT)
PRACTICES OF UNS GAS, INC.) DOCKET NO. G-04204A-05-0831

UNS Gas, Inc., through undersigned counsel, hereby files a late-filed exhibit identified as
UNSG-38. This exhibit reflects the actual allocation of the 2005 test year CWIP account, as
requested by RUCO.

RESPECTFULLY SUBMITTED this 1st day of May 2007.

UNS Gas, Inc.

By 
Michael W. Patten
ROSHKA DEWULF & PATTEN, PLC.
One Arizona Center
400 East Van Buren Street, Suite 800
Phoenix, Arizona 85004

Arizona Corporation Commission
DOCKETED
MAY -1 2007

DOCKETED BY 

ROSHKA DEWULF & PATTEN, PLC
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PHOENIX, ARIZONA 85004
TELEPHONE NO 602-256-6100
FACSIMILE 602-256-6800

1 Original and 17 copies of the foregoing
filed this 1st day of May, 2007, with:

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Docket Control
3 Arizona Corporation Commission
1200 West Washington Street
4 Phoenix, Arizona 85007

5 Copy of the foregoing hand-delivered
this 1st day of May, 2007, to:

6

Chairman Mike Gleason
7 Arizona Corporation Commission
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8 Phoenix, Arizona 85007

9 Commissioner William A. Mundell
Arizona Corporation Commission
10 1200 West Washington Street
Phoenix, Arizona 85007

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Commissioner Jeff Hatch-Miller
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14 Commissioner Kristen K. Mayes
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Commissioner Gary Pierce
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- 6 Maureen A. Scott, Esq.
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- 12 Ernest Johnson
- 13 Director, Utilities Division
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By *Mary J. Spolits*

UNSG Gas
 Test Year Ended December 2005
 CWIP Projects by Plant FERC Account

Name	FERC	12/31/05 CWIP After Delayed Plant	Percentage of Total
Land & Land Rights	374 Total	1,410,483.99	19.62%
Distribution Mains	376 Total	4,775,446.68	66.42%
Measuring & Reg Station Equip. - General	378 Total	101,042.46	1.41%
Measuring & Reg Station Equip. - City Gate	379 Total	57,538.18	0.80%
Services	380 Total	411,705.14	5.73%
Meters	381 Total	4,809.60	0.07%
Meter Installations	382 Total	34,989.96	0.49%
House Regulators	383 Total	50.68	0.00%
House Regulatory Installations	384 Total	19,747.40	0.27%
Industrial Measuring & Reg Station Equip.	385 Total	610.77	0.01%
Other Equipment	387 Total	46,242.48	0.64%
Structures and Improvements	390 Total	90,624.77	1.26%
Office Furniture and Equipment	391 Total	208,893.36	2.91%
Transportation Equipment	392 Total	(60,363.69)	-0.84%
Tools, Shop and Garage Equipment	394 Total	82,128.07	1.14%
Laboratory Equipment	395 Total	5,281.15	0.07%
Grand Total		7,189,231.00	