ORIGINAL

0000073632

BEFORE THE ARIZONA CORPORATION COMMISSION

RECEIVED

57

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

2007 JUN -5 P 4: 15

AZ CORP COMMISSION
DOCKET CONTROL

IN THE MATTER OF THE APPLICATION OF UNS GAS, INC. FOR THE 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
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

NOTICE OF FILING FINAL SCHEDULES

As requested by Administrative Law Judge Nodes at the hearing, UNS Gas, Inc., through its undersigned counsel, submits its final schedules in this docket.

RESPECTFULLY SUBMITTED this 5th day of June 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

Attorneys for UNS Gas, Inc.

Arizona Corporation Commission
DOCKETED
JUN -5 2007
DOCKETED BY nl

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

Original and 17 copies of the foregoing filed this 5th day of June, 2007, with:

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

Copy of the foregoing hand-delivered this 5th day of June, 2007, to:

Chairman Mike Gleason
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 Jeff Hatch-Miller
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 Gary Pierce
Arizona Corporation Commission
1200 West Washington Street
Phoenix, Arizona 85007

Scott Wakefield
Residential Utility Consumer Office
1110 West Washington, Suite 220
Phoenix, Arizona 85007

Cynthia Zwick
Arizona Community Action Association
2700 North 3rd Street, Suite 3040
Phoenix, Arizona 85004

Marshall Magruder
P. O. Box 1267
Tubac, Arizona 85646

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

Maureen A. Scott, Esq.
Kevin Torrey, Esq.
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 Ippolito

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

BEFORE THE ARIZONA CORPORATION COMMISSION

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

IN THE MATTER OF THE APPLICATION OF UNS GAS, INC. FOR THE 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
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.

FINAL SCHEDULES

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

Line No.	Description	ACC Jurisdiction Original Cost		RCND		Fair Value		Line No.
1	Adjusted Rate Base	$162,358,856	(a)	$221,391,562	(a)	$191,875,209		1
2	Adjusted Operating Income	$8,506,168	(b)	$8,506,168	(b)	$8,506,168		2
3	Current Rate of Return (2/1)	5.24%		3.84%		4.43%		3
4	Required Operating Income	$14,284,546		$14,284,546		$14,284,546		4
5	Required Rate of Return (4/1)	8.80%	(c)	6.45%		7.44%		5
6	Operating Income Deficiency	$5,778,378		$5,778,378		$5,778,378		6
7	Gross Revenue Conversion Factor	1.6370	(d)	1.6370	(d)	1.6370	(d)	7
8	Increase in Gross Revenue Requirement	$9,459,023		$9,459,023		$9,459,023		8

	Customer Classification	Projected Revenue Increase (e)	% Dollar Increase (e)	
9	Residential Service	$6,656,504	20.70%	9
10	Commercial Gas Service	1,810,169	20.70%	10
11	Industrial Gas Service	65,274	20.81%	11
12	Public Authority Gas Service	340,439	20.69%	12
13	Special Gas Light Service	14,921	20.42%	13
14	Irrigation Service	4,878	20.70%	14
15	Transportation Customers	566,839	20.70%	15
16	Total	$9,459,023	20.70%	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, 2003 (a)	Prior Years Ended December 31, 2004 (a)	Test Year Ended December 31, 2005 Actuals (b)	Test Year Ended December 31, 2005 Adjusted (b)	Projected Year Ended December 31, 2006 Present Rates (c)	Projected Year Ended December 31, 2006 Proposed Rates (c)	Line No.
1	Operating Revenues	$47,297	$128,956	$138,279	$47,170	$168,647	$178,393	1
2	Operating Expenses (includes income taxes)	43,855	117,090	127,689 (3)	38,663	159,124	163,026	2
3	Operating Income	3,443	11,866	10,590	8,506	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	9,297	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	$2,776	$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%	6.41%	6.79%	11.89%	11
12	Return on Average Invested Capital	N/A (1)	10.21%	8.61%	6.77%	6.91%	12.21%	12
13	Return on Year-End Common Equity	N/A (1)	9.71%	6.32%	3.58%	4.43%	10.78%	13
14	Return on Average Common Equity	N/A (1)	10.20%	7.28%	4.07%	4.53%	11.39%	14
15	Times Total Interest Earned - Before Income Taxes	N/A (1)	2.51	2.29	1.73	1.95	3.48	15
16	Times Total Interest Earned - After Income Taxes	N/A (1)	1.91	1.80	1.43	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 reclasification 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.
Summary of Capital Structure
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, 2003 (a)	Prior Years Ended December 31, 2004 (a)	Test Year Ended December 31, 2005 Actuals (b)	Projected Year December 31, 2006 Present Rates (b)	Projected Year December 31, 2006 Proposed Rates (b)	Line No.
	Capitalization						
1	Short-Term Debt	N/A	N/A	N/A	$2,578	N/A	1
2	Long-Term Debt (Net of Issuance Costs)	$98,716	$98,856	$98,859	$99,060	$99,060	2
	Total Debt	98,716	98,856	98,859	101,638	99,060	
3	Common Stock Equity	53,085	58,759	79,804	83,500	89,447	3
4	Total Capital	$151,801	$157,615	$178,663	$185,138	$188,507	4
	Capitalization Ratios						
5	Short-Term Debt	N/A	N/A	N/A	1.39%	N/A	5
6	Long-Term Debt (Net of Issuance Costs)	65.03%	62.72%	55.33%	53.51%	52.55%	6
7	Common Stock Equity	34.97%	37.28%	44.67%	45.10%	47.45%	7
8	Total Capital	100.00%	100.00%	100.00%	100.00%	100.00%	8
9	Weighted Cost of Short-Term Debt	N/A	N/A	N/A	0.09%	N/A	9
10	Weighted Cost of Long-Term Debt	4.29%	4.14%	3.65%	3.52%	3.46%	10
11	Weighted Cost of Common Equity	3.85%	4.10%	4.91%	4.96%	5.22%	11

Supporting Schedules
(a) E-1
(b) D-1

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

UNS Gas, Inc.
Summary Changes in Financial Position
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, 2003 (a) (1)	Prior Years Ended December 31, 2004 (a)	Test Year Ended December 31, 2005 (a)	Projected Years Ended December 31, 2006 Present Rates (b)	Projected Years Ended December 31, 2006 Proposed Rates (b)	Line No.
1	Net Cash Flows from Operating Activities	$5,224	$20,361	$13,946	$15,851	$20,405	1
2	Net Cash Flows From Investing Activities	(145,891)	(18,959)	(23,225)	(29,859)	(29,859)	2
3	Net Cash Flows from Financing Activities	148,607	(773)	14,763	4,955	2,377	3
4	Net Increase (Decrease) in Cash	$7,940	$629	$5,484	($9,053)	($7,077)	4

(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-3
(b) F-2

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	(347,652)	(347,652)	(347,652)	(347,652)	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	$162,358,856	$221,391,562	$162,358,856	$221,391,562	18

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

Recap Schedules
A-1

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

Line No.	Description		Actual at End of Test Period	Total Adjustments (a)	Adjusted at End of Test Period	ACC Jurisdiction	Line No.
1	Gross Utility Plant in Service		$291,005,954	($11,836,260)	$279,169,694	$279,169,694	1
2	Less: Accumulated Depreciation		77,077,541	(5,070,833)	72,006,708	72,006,708	2
3	Net Utility Plant in Service		213,928,413	(6,765,427)	207,162,986	207,162,986	3
4	Southern Union Acquisition Premium		18,271,348	(18,271,348)	0	0	4
5	Less: Accum. Amort. - So. Union Acq. Premium		1,217,595	(1,217,595)	0	0	5
6	Net Southern Union Acquisition Premium		17,053,753	(17,053,753)	0	0	6
7	Citizens Acquisition Discount		(68,391,293)	37,681,555	(30,709,738)	(30,709,738)	7
8	Less: Accum. Amort. - Citizens Acq. Discount		(4,280,947)	2,403,966	(1,876,981)	(1,876,981)	8
9	Net Citizens Acquisition Discount		(64,110,346)	35,277,589	(28,832,757)	(28,832,757)	9
10	Total Net Utility Plant		166,871,820	11,458,409	178,330,229	178,330,229	10
11	Customer Advances for Construction		(7,283,595)	0	(7,283,595)	(7,283,595)	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		(19,616,780)	2,807,892	(16,808,888)	(16,808,888)	14
15	Working Capital	(b)	2,246,357	(2,594,009)	(347,652)	(347,652)	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 Original Cost Rate Base		$149,791,158	$12,567,698	$162,358,856	$162,358,856	18

Supporting Schedules	Recap Schedules
(a) B-2 (P2-3)	B-1
(b) B-5	

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	Line No.
		Acquisition Adjustment	So. Union Acq. Premium	Griffith Power Plant	CWIP	Build-Out Plant	CARES Asset	GIS Deferral		
1	Gross Utility Plant in Service	$0	$0	($6,184,402)	$7,189,231	($12,841,089)	$0	$0	($11,836,260)	1
2	Less: Accumulated Depreciation	0	0	(930,316)	0	(4,140,517)	0	0	(5,070,833)	2
3	Net Utility Plant in Service	0	0	(5,254,086)	7,189,231	(8,700,572)	0	0	(6,765,427)	3
4	Southern Union Acquisition Premium	0	(18,271,348)	0	0	0	0	0	(18,271,348)	4
5	Less: Accum. Amort. - So. Union Acq. Premium	0	(1,217,595)	0	0	0	0	0	(1,217,595)	5
6	Net Southern Union Acquisition Premium	0	(17,053,753)	0	0	0	0	0	(17,053,753)	6
7	Citizens Acquisition Discount	37,681,555	0	0	0	0	0	0	37,681,555	7
8	Less: Accum. Amort. - Citizens Acq. Discount	2,403,966	0	0	0	0	0	0	2,403,966	8
9	Net Citizens Acquisition Discount	35,277,589	0	0	0	0	0	0	35,277,589	9
10	Total Net Utility Plant	35,277,589	(17,053,753)	(5,254,086)	7,189,231	(8,700,572)	0	0	11,458,409	10
11	Customer Advances for Construction	0	0	0	0	0	0	0	0	11
12	Customer Deposits	0	0	0	0	0	0	0	0	12
13	Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	13
14	Total Deductions	0	0	0	0	0	0	0	0	14
15	Allowance for Working Capital	0	0	0	0	0	0	0	0	15
16	Regulatory Assets	0	0	0	0	0	(1,662)	897,068	895,406	16
17	Regulatory Liabilities	0	0	0	0	0	0	0	0	17
18	Total Original Cost Rate Base	$35,277,589	($17,053,753)	($5,254,086)	$7,189,231	($8,700,572)	($1,662)	$897,068	$12,353,815	18

Supporting Schedules
N/A

Recap Schedules
B-1

Revised 8/11/06

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

Line No.	Description	Pro Forma Adjustments: Accumulated Deferred Income Taxes	Working Capital (a)				Total Page Adjustments	Total Original Cost Adjustments	Line No.
1	Gross Utility Plant in Service	$0	$0	$0	$0	$0	$0	($11,836,260)	1
2	Less: Accumulated Depreciation	0	0	0	0	0	0	(5,070,833)	2
3	Net Utility Plant in Service	0	0	0	0	0	0	(6,765,427)	3
4	Southern Union Acquisition Premium	0	0	0	0	0	0	(18,271,348)	4
5	Less: Accum. Amort. - So. Union Acq. Premium	0	0	0	0	0	0	(1,217,595)	5
6	Net Southern Union Acquisition Premium	0	0	0	0	0	0	(17,053,753)	6
7	Citizens Acquisition Discount	0	0	0	0	0	0	37,681,555	7
8	Less: Accum. Amort. - Citizens Acq. Discount	0	0	0	0	0	0	2,403,966	8
9	Net Citizens Acquisition Discount	0	0	0	0	0	0	35,277,589	9
10	Total Net Utility Plant	0	0	0	0	0	0	11,458,409	10
11	Customer Advances for Construction	0	0	0	0	0	0	0	11
12	Customer Deposits	0	0	0	0	0	0	0	12
13	Accumulated Deferred Income Taxes	2,807,892	0	0	0	0	2,807,892	2,807,892	13
14	Total Deductions	2,807,892	0	0	0	0	2,807,892	2,807,892	14
15	Allowance for Working Capital	0	(2,594,009)	0	0	0	(2,594,009)	(2,594,009)	15
16	Regulatory Assets	0	0	0	0	0	0	895,406	16
17	Regulatory Liabilities	0	0	0	0	0	0	0	17
18	Total Original Cost Rate Base	$2,807,892	($2,594,009)	$0	$0	$0	$213,883	$12,567,698	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	(2,594,009)	(347,652)	(347,652)	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	$13,899,619	$221,391,562	$221,391,562	18

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

Recap Schedules
B-1

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

Line No.	Description	Pro Forma Adjustments: Acquisition Adjustment	So. Union Acq. Premium	Griffith Power Plant	CWIP	Build-Out Plant	CARES Asset	GIS Deferral	Total Page Adjustments	Line No.
1	Gross Utility Plant in Service	$0	$0	($7,509,263)	$7,189,231	($17,920,489)	$0	$0	($18,240,521)	1
2	Less: Accumulated Depreciation	0	0	(1,129,614)	0	(5,778,335)	0	0	(6,907,949)	2
3	Net Utility Plant in Service	0	0	(6,379,649)	7,189,231	(12,142,154)	0	0	(11,332,572)	3
4	Southern Union Acquisition Premium	0	(25,628,403)	0	0	0	0	0	(25,628,403)	4
5	Less: Accum. Amort. - So. Union Acq. Premium	0	(1,707,867)	0	0	0	0	0	(1,707,867)	5
6	Net Southern Union Acquisition Premium	0	(23,920,536)	0	0	0	0	0	(23,920,536)	6
7	Citizens Acquisition Discount	51,317,327	0	0	0	0	0	0	51,317,327	7
8	Less: Accum. Amort. - Citizens Acq. Discount	3,273,889	0	0	0	0	0	0	3,273,889	8
9	Net Citizens Acquisition Discount	48,043,438	0	0	0	0	0	0	48,043,438	9
10	Total Net Utility Plant	48,043,438	(23,920,536)	(6,379,649)	7,189,231	(12,142,154)	0	0	12,790,330	10
11	Customer Advances for Construction	0	0	0	0	0	0	0	0	11
12	Customer Deposits	0	0	0	0	0	0	0	0	12
13	Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	13
14	Total Deductions	0	0	0	0	0	0	0	0	14
15	Allowance for Working Capital	0	0	0	0	0	0	0	0	15
16	Regulatory Assets	0	0	0	0	0	(1,662)	897,068	895,406	16
17	Regulatory Liabilities	0	0	0	0	0	0	0	0	17
18	Total RCND Rate Base	$48,043,438	($23,920,536)	($6,379,649)	$7,189,231	($12,142,154)	($1,662)	$897,068	$13,685,736	18

Supporting Schedules
N/A

Recap Schedules
B-1

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

Line No.	Description	Pro Forma Adjustments: Accumulated Deferred Income Taxes	Working Capital (a)				Total Page Adjustments	Total Original Cost Adjustments	Line No.
1	Gross Utility Plant in Service	$0	$0	$0	$0	$0	$0	($18,240,521)	1
2	Less: Accumulated Depreciation	0	0	0	0	0	0	(6,907,949)	2
3	Net Utility Plant in Service	0	0	0	0	0	0	(11,332,572)	3
4	Southern Union Acquisition Premium	0	0	0	0	0	0	(25,628,403)	4
5	Less: Accum. Amort. - So. Union Acq. Premium	0	0	0	0	0	0	(1,707,867)	5
6	Net Southern Union Acquisition Premium	0	0	0	0	0	0	(23,920,536)	6
7	Citizens Acquisition Discount	0	0	0	0	0	0	51,317,327	7
8	Less: Accum. Amort. - Citizens Acq. Discount	0	0	0	0	0	0	3,273,889	8
9	Net Citizens Acquisition Discount	0	0	0	0	0	0	48,043,438	9
10	Total Net Utility Plant	0	0	0	0	0	0	12,790,330	10
11	Customer Advances for Construction	0	0	0	0	0	0	0	11
12	Customer Deposits	0	0	0	0	0	0	0	12
13	Accumulated Deferred Income Taxes	2,807,892	0	0	0	0	2,807,892	2,807,892	13
14	Total Deductions	2,807,892	0	0	0	0	2,807,892	2,807,892	14
15	Allowance for Working Capital	0	(2,594,009)	0	0	0	(2,594,009)	(2,594,009)	15
16	Regulatory Assets	0	0	0	0	0	0	895,406	16
17	Regulatory Liabilities	0	0	0	0	0	0	0	17
18	Total RCND Rate Base	$2,807,892	($2,594,009)	$0	$0	$0	$213,883	$13,899,619	18

Supporting Schedules
(a) B-5

Recap Schedules
B-1

UNS Gas, Inc.
RCND By Major Plant Accounts
Test Year Ended December 31, 2005

Line No.	Function	Plant Account	Description	RCN	Percent	RCND	Line No.
1	INTANGIBLE	302	Franchises & Consents	$383,215	48.5%	$185,668	1
2		303	Misc. Intangible Plant	1,375,992	62.2%	855,867	2
3			Total Intangible Plant	1,759,207		1,041,535	3
4	TRANSMISSION	365	Land & Rights	102,606	100.0%	102,606	4
5		366	Structures & Improvements	18,473	75.5%	13,938	5
6		367	Mains	27,959,827	81.8%	22,871,138	6
7		369	Measuring and Req. Equipment	4,089,816	79.7%	3,257,538	7
8		371	Other Equipment	229,632	75.7%	173,717	8
9			Total Transmission Plant	32,400,354		26,418,937	9
10	DISTRIBUTION	374	Land & Rights	257,989	100.0%	257,989	10
11		375	Structures & Improvements	20,768	10.8%	2,233	11
12		376	Mains	206,252,648	77.1%	159,065,668	12
13		378	Meas. And Req. Equipment - General	3,082,801	53.1%	1,635,426	13
14		379	Meas. And Req. Equipment - City Gate	3,120,408	64.8%	2,022,024	14
15		380	Services	89,483,544	68.6%	61,385,711	15
16		381	Meters	18,879,290	62.3%	11,761,798	16
17		382	Meter Installation	8,963,914	84.1%	7,538,652	17
18		383	Regulators	2,867,967	58.5%	1,677,761	18
19		384	Regulator Installations	1,291,089	91.7%	1,183,283	19
20		385	Industiral Measuring Equipment	2,588,378	50.7%	1,311,013	20
21		387	Other Equipment	1,982,848	75.8%	1,502,999	21
22			Total Distribution Plant	338,791,644		249,344,556	22
23	GENERAL	389	Land & Rights	194,035	100.0%	194,035	23
24		390	Structures & Improvements	2,664,846	58.9%	1,569,594	24
25		391	Office Furniture & Equipment	7,007,232	49.2%	3,444,055	25
26		392	Transportation Equipment	5,038,076	64.9%	3,269,711	26
27		393	Stores Equipment	170,574	76.9%	131,171	27
28		394	Tools, Shop, & Garage Equipment	2,056,865	67.8%	1,394,554	28
29		395	Laboratory Equipment	700,789	60.5%	423,977	29
30		396	Power Operated Equipment	455,891	25.8%	117,620	30
31		397	Communication Equipment	938,699	96.9%	909,599	31
32		398	Misc. Equipment	305,730	66.0%	201,782	32
33		399	Other Tangible Property	0	0.0%	0	33
34			Total General Plant	19,532,737		11,656,099	34
35			Total Plant	$392,483,942	73.50%	$288,461,128	35

Supporting Schedules
N/A

Recap Schedules
B-3

UNS Gas, Inc.
RCND By Major Plant Accounts - Including General Plant
Test Year Ended December 31, 2005

Line No.	Function	Plant Account	Description	RCND	General Plant Allocation	RCND with General Plant Allocation	ACC Jurisdiction	Line No.
1	INTANGIBLE	302	Franchises & Consents	$185,668	$0	$185,668	$185,668	1
2		303	Misc. Intangible Plant	855,867	0	855,867	855,867	2
3			Total Intangible Plant	1,041,535	0	1,041,535	1,041,535	3
4	TRANSMISSION	365	Land & Rights	102,606	4,337	106,943	106,943	4
5		366	Structures & Improvements	13,938	589	14,527	14,527	5
6		367	Mains	22,871,138	966,728	23,837,866	23,837,866	6
7		369	Measuring and Req. Equipment	3,257,538	137,691	3,395,230	3,395,230	7
8		371	Other Equipment	173,717	7,343	181,059	181,059	8
9			Total Transmission Plant	26,418,937	1,116,688	27,535,625	27,535,625	9
10	DISTRIBUTION	374	Land & Rights	257,989	10,905	268,894	268,894	10
11		375	Structures & Improvements	2,233	94	2,327	2,327	11
12		376	Mains	159,065,668	6,723,461	165,789,130	165,789,130	12
13		378	Meas. And Req. Equipment - General	1,635,426	69,127	1,704,553	1,704,553	13
14		379	Meas. And Req. Equipment - City Gate	2,022,024	85,468	2,107,492	2,107,492	14
15		380	Services	61,385,711	2,594,680	63,980,391	63,980,391	15
16		381	Meters	11,761,798	497,153	12,258,951	12,258,951	16
17		382	Meter Installation	7,538,652	318,647	7,857,299	7,857,299	17
18		383	Regulators	1,677,761	70,916	1,748,677	1,748,677	18
19		384	Regulator Installations	1,183,283	50,016	1,233,299	1,233,299	19
20		385	Industiral Measuring Equipment	1,311,013	55,415	1,366,428	1,366,428	20
21		387	Other Equipment	1,502,999	63,529	1,566,528	1,566,528	21
22			Total Distribution Plant	249,344,556	10,539,411	259,883,968	259,883,968	22
23	GENERAL	389	Land & Rights	194,035	(194,035)	0	0	23
24		390	Structures & Improvements	1,569,594	(1,569,594)	0	0	24
25		391	Office Furniture & Equipment	3,444,055	(3,444,055)	0	0	25
26		392	Transportation Equipment	3,269,711	(3,269,711)	0	0	26
27		393	Stores Equipment	131,171	(131,171)	0	0	27
28		394	Tools, Shop, & Garage Equipment	1,394,554	(1,394,554)	0	0	28
29		395	Laboratory Equipment	423,977	(423,977)	0	0	29
30		396	Power Operated Equipment	117,620	(117,620)	0	0	30
31		397	Communication Equipment	909,599	(909,599)	0	0	31
32		398	Misc. Equipment	201,782	(201,782)	0	0	32
33		399	Other Tangible Property	0	0	0	0	33
34			Total General Plant	11,656,099	(11,656,099)	0	0	34
35			Total Plant	$288,461,128	$0	$288,461,128	$288,461,128	35

Supporting Schedules	Recap Schedules
N/A	B-4

UNS Gas, Inc.
Computation of Working Capital
Test Year Ended December 31, 2005

Line No.	Description	Total Original Cost	Total RCND Cost	Original & RCND ACC Jurisdiction	Line No.
1	Cash Working Capital	($2,583,392)	($2,583,392)	($2,583,392)	1
2	Fuel Inventory	0	0	0	2
3	Materials and Supplies	2,039,798	2,039,798	2,039,798	3
4	Prepayments	195,942	195,942	195,942	4
5	Total Working Capital Allowance	($347,652)	($347,652)	($347,652)	5

Supporting Schedules	Recap Schedules
B-5 (P2)	B-1

UNS Gas, Inc.
Detail of Adjustments to Working Capital
As of December 31, 2005

Line No.	Description	Actual	Adjustments: Thirteen Month Average	Adjustments: Cash Working Capital	Total Adjusted	Line No.
1	Cash Working Capital	$0	N/A	($2,583,392)	($2,583,392)	1
2	Fuel Inventory (Account 151)	0	0	N/A	0	2
3	Materials & Supplies (Accounts 154 and 163)	1,999,092	40,706	N/A	2,039,798	3
4	Prepayments	247,265	(51,323)	N/A	195,942	4
5	Total	$2,246,357	($10,617)	($2,583,392)	($347,652)	5

Supporting Schedules
B-5 (P3)

Recap Schedules
B-5 (P1)

UNS Gas, Inc.
Cash Working Capital - Lead/Lag Study
Test Year Ended December 31, 2005

Line No.	Description	Pro Forma Test Year Amount	Revenue Lag Days	Expense Lag Days	Net Lag Days (Col. C - Col. D)	Lead/Lag Factor (Col. E/365)	Cash Working Capital Required (Col. F x Col. B)	Line No.
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	
	Operating Expenses							
	Non-Cash Expenses							
1	Bad Debts Expense	$722,634						1
2	Depreciation	7,950,183						2
3	Amortization	(729,791)						3
4	Deferred Income Taxes	3,178,719						4
	Other Operating Expenses							
5	Salaries and Wages	7,287,745	38.95	24.50	14.45	0.0396	$288,595	5
6	Incentive Compensation	257,895	38.95	0.00	38.95	(0.6248)	(161,133)	6
7	Purchased Gas Costs	78,101,248	38.95	24.50	14.45	0.0219	1,710,419	7
8	Office Supplies and Expenses	1,365,974	38.95	267.00	(228.05)	0.0499	68,162	8
9	Injuries and Damages	539,894	38.95	30.97	7.98	(0.0707)	(38,170)	9
10	Pensions and Benefits	2,452,071	38.95	20.72	18.23	(0.0430)	(105,439)	10
11	Support Services - TEP	4,570,692	38.95	64.75	(25.80)	(0.0163)	(74,502)	11
12	Property Taxes	4,103,376	38.95	54.66	(15.71)	(0.4768)	(1,956,490)	12
13	Payroll Taxes	532,537	38.95	44.91	(5.96)	0.0538	28,650	13
14	Current Income Taxes	(1,169,170)	38.95	213.00	(174.05)	(0.0068)	7,950	14
15	Interest on Customer Deposits	170,459	38.95	19.30	19.65	(0.3933)	(67,042)	15
16	Other Operations and Maintenance	7,430,142	38.95	41.42	(2.47)	(0.0388)	(288,290)	16
17	Total Operating Expenses	$116,764,607						17
	Other Cash Working Capital Elements:							
18	Interest On Long-Term Debt	$5,357,842	38.95	91.62	(52.67)	(0.1443)	(773,137)	18
19	Revenue Taxes and Assessments	$11,966,406	38.95	76.25	(37.30)	(0.1022)	(1,222,967)	19
20	Total Cash Working Capital						($2,583,392)	20

Supporting Schedules	Recap Schedules
N/A	B-2, B-3

UNS Gas, Inc.
Adjusted Test Year Income Statement
Test Year Ended December 31, 2005

Line No.	Description	Unadjusted (a)	Pro Forma Adjustments (b)	Adjusted	ACC Jurisdiction	FERC Jurisdiction	Line No.
	Operating Revenues						
1	Gas Retail Revenues	$136,798,513	($91,109,288)	$45,689,225	$45,689,225	$0	1
2	Other Operating Revenue	1,480,303	0	1,480,303	1,480,303	0	2
3	Total Operating Revenues	138,278,816	(91,109,288)	47,169,528	47,169,528	0	3
	Operating Expenses						
4	Purchased Gas	91,170,702	(90,815,174)	355,528	355,528	0	4
5	Other Operations and Maintenance Expense	23,718,127 (1)	635,009	24,353,136	24,353,136	0	5
6	Depreciation and Amortization	6,773,317	447,075	7,220,392	7,220,392	0	6
7	Taxes Other than Income Taxes	2,924,200	1,800,554	4,724,754	4,724,754	0	7
8	Income Taxes	3,102,315	(1,092,765)	2,009,550	2,009,550	0	8
9	Total Operating Expenses	127,688,661	(89,025,301)	38,663,360	38,663,360	0	9
10	Operating Income	10,590,155	($2,083,987)	$8,506,168	$8,506,168	$0	10
	Other Income and Deductions						
11	Allowance for Equity Funds	179,826					
12	Other - Net	611,456					
13	Total Other Income and Deductions	791,282					
14	Income Before Interest Expense	11,381,437					
	Interest Expense						
15	Interest on Long-Term Debt	6,413,812					
16	Other Interest Expense	153,371 (1)					
17	Allowance for Borrowed Funds	(231,384)					
18	Total Interest Expense	6,335,799					
19	Net Income Available for Common Stock	$5,045,638					

(1) Includes reclasification of $153,952 for Customer Deposit Interest Expense From Other Interest Expense to Other O&M Expense.

Supporting Schedules	Recap Schedules
(a) E-2	A-1
(b) C-2	A-2

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

Line No.	Description	Griffith Plant Operations	Purchased Gas Cost & Gas Cost Revenue	Customer Annualization	Weather Normalization	NSP Revenue & Gas Cost	Payroll Expense	Total Page Adjustments	Line Line No.
	Operating Revenues								
1	Gas Retail Revenues	($865,152)	($75,545,465)	$725,682	$516,921	($15,738,093)	$0	($90,906,107)	1
2	Other Operating Revenue	0	0	0	0	0	0	0	2
3	Total Operating Revenues	(865,152)	(75,545,465)	725,682	516,921	(15,738,093)	0	(90,906,107)	3
	Operating Expenses								
4	Purchased Gas	0	(75,545,465)	0	0	(15,269,790)	0	(90,815,255)	4
5	Other Operations and Maintenance Expense	(164,614)	0	0	0	0	369,928	205,314	5
6	Depreciation and Amortization	0	0	0	0	0	0	0	6
7	Taxes Other than Income Taxes	0	0	0	0	0	0	0	7
8	Income Taxes	0	0	0	0	0	0	0	8
9	Total Operating Expenses	(164,614)	(75,545,465)	0	0	(15,269,790)	369,928	(90,609,941)	9
10	Operating Income	($700,538)	($0)	$725,682	$516,921	($468,303)	($369,928)	($296,166)	10

Supporting Schedules	Recap Schedules
N/A	C-1

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

Line No.	Description	Payroll Tax Expense	Pension & Benefits	Post Retirement Medical	Worker's Comp.	Incentive Comp.	Rate Case Expenses	Total Page Adjustments	Line No.
	Operating Revenues								
1	Gas Retail Revenues	$0	$0	$0	$0	$0	$0	$0	1
2	Other Operating Revenue	0	0	0	0	0	0	0	2
3	Total Operating Revenues	0	0	0	0	0	0	0	3
	Operating Expenses								
4	Purchased Gas	0	0	0	0	0	0	0	4
5	Other Operations and Maintenance Expense	0	54,594	57,676	0	126,859	300,000	539,129	5
6	Depreciation and Amortization	0	0	0	0	0	0	0	6
7	Taxes Other than Income Taxes	20,567	0	0	0	10,403	0	30,970	7
8	Income Taxes	0	0	0	0	0	0	0	8
9	Total Operating Expenses	20,567	54,594	57,676	0	137,262	300,000	570,099	9
10	Operating Income	($20,567)	($54,594)	($57,676)	$0	($137,262)	($300,000)	($570,099)	10

Supporting Schedules	Recap Schedules
N/A	C-1

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

Line No.	Description	Bad Debt Expense	Interest On Customer Deposits	Fleet Fuel Expense	Amortization of GIS Expenditures	Out of Period Expenses	Year-End Accruals	Total Page Adjustments	Line No.
	Operating Revenues								
1	Gas Retail Revenues	$0	$0	$0	$0	$0	$0	$0	1
2	Other Operating Revenue	0	0	0	0	0	0	0	2
3	Total Operating Revenues	0	0	0	0	0	0	0	3
	Operating Expenses								
4	Purchased Gas	0	0	81	0	0	0	81	4
5	Other Operations and Maintenance Expense	317,758	16,507	60,987	(840,367)	(43,743)	(125,000)	(613,858)	5
6	Depreciation and Amortization	0	0	0	299,023	0	0	299,023	6
7	Taxes Other than Income Taxes	0	0	0	0	0	0	0	7
8	Income Taxes	0	0	0	0	0	0	0	8
9	Total Operating Expenses	317,758	16,507	61,068	(541,344)	(43,743)	(125,000)	(314,754)	9
10	Operating Income	($317,758)	($16,507)	($61,068)	$541,344	$43,743	$125,000	$314,754	10

Supporting Schedules	Recap Schedules
N/A	C-1

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

Line No.	Description	Advertising & Donations	Postage Expense	CARES Expenses	Depreciation & Property Tax for CWIP	Gain on Sale of Prescott Property	Corporate Cost Allocations	Total Page Adjustments	Line No.
	Operating Revenues								
1	Gas Retail Revenues	$0	$0	($203,181)	$0	$0	$0	($203,181)	1
2	Other Operating Revenue	0	0	0	0	0	0	0	2
3	Total Operating Revenues	0	0	(203,181)	0	0	0	(203,181)	3
	Operating Expenses								
4	Purchased Gas	0	0	0	0	0	0	0	4
5	Other Operations and Maintenance Expense	(16,619)	142,707	32,349	0	0	117,706	276,143	5
6	Depreciation and Amortization	0	0	(49,248)	196,266	(12,437)	0	134,581	6
7	Taxes Other than Income Taxes	0	0	0	166,884	0	0	166,884	7
8	Income Taxes	0	0	0	0	0	0	0	8
9	Total Operating Expenses	(16,619)	142,707	(16,899)	363,150	(12,437)	117,706	577,608	9
10	Operating Income	$16,619	($142,707)	($186,282)	($363,150)	$12,437	($117,706)	($780,789)	10

Supporting Schedules	Recap Schedules
N/A	C-1

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	Emergency Bill Assistance	Non-Recurring Expense	Membership Dues & Disallowed Expenses	Property Tax	Income Taxes	Total Page Adjustments	Total Adjustments	Line No.
	Operating Revenues										
1	Gas Retail Revenues	$0	$0	$0	$0	$0	$0	$0	$0	($91,109,288)	1
2	Other Operating Revenue	0	0	0	0	0	0	0	0	0	2
3	Total Operating Revenues	0	0	0	0	0	0	0	0	(91,109,288)	3
	Operating Expenses										
4	Purchased Gas	0	0	0	0	0	0	0	0	(90,815,174)	4
5	Other Operations and Maintenance Expense	303,901	0	21,600	(57,603)	(39,617)	0	0	228,281	635,009	5
6	Depreciation and Amortization	10,191	3,280	0	0	0	0	0	13,471	447,075	6
7	Taxes Other than Income Taxes	11,330	0	0	0	0	1,591,370	0	1,602,700	1,800,554	7
8	Income Taxes	0	0	0	0	0	0	(1,092,765)	(1,092,765)	(1,092,765)	8
9	Total Operating Expenses	325,422	3,280	21,600	(57,603)	(39,617)	1,591,370	(1,092,765)	751,687	(89,025,301)	9
10	Operating Income	($325,422)	($3,280)	($21,600)	$57,603	$39,617	($1,591,370)	$1,092,765	($751,687)	($2,083,987)	10

Supporting Schedules	Recap Schedules
N/A	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	0.5105%		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%)	38.40%		4
5	Change in Net Operating Income	61.09%		5
6	Gross Revenue Conversion Factor	1.6370	(a)	6

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

Supporting Schedules	Recap Schedules
N/A	A-1

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

Line No.	Capital Source		Capitalization Amount		Capitalization Percent	Cost Rate	Weighted Cost of Capital (c)	Line No.
	Actual - End of Test Period							
1	Short-Term Debt		N/A		N/A	N/A	N/A	1
2	Long-Term Debt - Net	(a)	$98,859	(1)	55.33%	6.60%	3.65%	2
3	Common Stock Equity	(b)	79,804		44.67%	11.00%	4.91%	3
4	Total Capital		$178,663		100.00%		8.56%	4
	Proposed - End of Test Period							
5	Short-Term Debt		N/A		N/A	N/A	N/A	5
6	Long-Term Debt - Net	(a)	$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		$197,718		100.00%		8.80%	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	Recap Schedules
(a) D-2	(c) A-3
(b) E-1	

UNS Gas, Inc.
Summary Cost of Capital
Projected Year Ended December 31, 2006
(Thousands of Dollars)

Line No.	Capital Source		Capitalization Amount	Capitalization Percent	Cost Rate	Weighted Cost of Capital (b)	Line No.
	Projected as of December 31, 2006						
1	Short-Term Debt		$2,578	1.39%	6.70%	0.09%	1
2	Long-Term Debt - Net	(a)	99,060	53.51%	6.58%	3.52%	2
3	Common Stock Equity		83,500	45.10%	11.00%	4.96%	3
4	Total Capital		$185,138	100.00%		8.58%	4

Supporting Schedules
(a) D-2

Recap Schedules
(b) A-3

UNS Gas, Inc.
Cost of Long-Term Debt and Short-Term Debt
Test Year Ended December 31, 2005
(Thousands of Dollars)

Line No.	Description	End of Test Period (Actual) Outstanding	Annual Interest	Cost Rate	End of Test Period (Proposed) Outstanding	Annual Interest	Cost Rate	Line No.
	Guarantee Senior Notes							
1	UNS Gas Series A	$50,000	$3,115		$50,000	$3,115		1
2	UNS Gas Series B	50,000	3,115		50,000	3,115		2
3	Total Bonds	100,000	6,230	6.23%	100,000	6,230	6.23%	3
4	Total Long-Term Debt	100,000	6,230	6.23%	100,000	6,230	6.23%	4
5	Unamortized Debt Discount, Premium and Expense and Loss on Reacquired Debt	(1,141)			(1,141)			5
6	Amortization of Debt Discount and Expense and Loss on Reacquired Debt		201			201		6
7	Credit Facility Commitment Fees		90			90		7
8	Total Long-Term Debt - Net	$98,859	$6,521	6.60%	$98,859	$6,521	6.60%	8
9	Total Short-Term Debt	N/A	N/A	N/A	N/A	N/A	N/A	9

Supporting Schedules	Recap Schedules
E-1	D-1

UNS Gas, Inc.
Cost of Long-Term Debt and Short-Term Debt
Projected Period Ended December 31, 2006
(Thousands of Dollars)

Line No.	Description	Projected Period Ended December 31, 2006 Outstanding	Annual Interest	Cost Rate	Line No.
	Bonds				
1	UNS Gas Series A	$50,000	$3,115		1
2	UNS Gas Series B	50,000	3,115		2
3	Total Bonds	100,000	6,230	6.23%	3
4	Total Long-Term Debt	100,000	6,230	6.23%	4
5	Unamortized Debt Discount, Premium and Expense and Loss on Reacquired Debt	(940)			5
6	Amortization of Debt Discount and Expense and Loss on Reacquired Debt		201		6
7	Credit Facility Commitment Fees		90		7
8	Total Long-Term Debt - Net	$99,060	$6,521	6.58%	8
9	Total Short-Term Debt	2,578	173	6.70%	9

Supporting Schedules	Recap Schedules
N/A	D-1

UNS Gas, Inc.
Cost of Preferred Stock
Test Year Ended December 31, 2005

No preferred stock was outstanding during the test year.

No preferred stock is expected to be issued.

Supporting Schedules	Recap Schedules
N/A	N/A

UNS Gas, Inc.
Cost of Common Equity
Test Year Ended December 31, 2005

The cost of common equity capital for UNS Gas, Inc. is estimated to be 11.0%.

Supporting Schedules	Recap Schedules
N/A	D-1

UNS Gas, Inc.
Comparative Balance Sheets
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003

Line No.	Description	December 31, 2005	Prior Years Ended December 31, 2004	Prior Years Ended December 31, 2003 (1)	Line No.
	(a) Utility Plant				
1	Plant in Service	$291,005,954	$268,050,157	$243,016,571	1
2	Construction Work in Progress	7,189,231	10,786,699	9,916,507	2
3	Plant Held for Future Use	668,759	601,574	0	3
4	Southern Union Acquisition Premium	18,271,348	18,271,348 (2)	18,271,348 (2)	4
5	Citizens Acquisition Discount	(68,391,293)	(68,391,293)	(63,908,214)	5
6	Total Utility Plant	248,743,999	229,318,485	207,296,212	6
7	Accumulated Depreciation and Amortization	(77,077,541)	(71,642,150)	(64,186,276)	7
8	Accumulated Amort. - So. Union Acquisition Premium	(1,217,595)	(507,653) (2)	(100,252) (2)	8
9	Accumulated Amort. - Citizens Acquisition Discount	4,280,947	2,292,511	552,979	9
10	Total Utility Plant - Net	174,729,810	159,461,193	143,562,663	10
	Current Assets				
11	Cash and Cash Equivalents	14,053,477	8,569,340	7,940,064	11
12	Special Deposits & Working Funds	292,340	325,038	915,289	12
13	Accounts Receivable - Retail Customers	12,242,680	10,012,386	6,731,308	13
14	Accounts Receivable - Other	3,268	557,094	1,016,776	14
15	Allowance for Doubtful Accounts	(338,095)	(996,911)	(274,649)	15
16	Accrued Unbilled Revenues	16,735,777	14,726,156	14,600,674	16
17	Intercompany Accounts Receivable	2,661,206	2,034,970	3,816,460	17
18	Material and Supplies	1,999,092	1,579,365	828,515	18
19	Prepayments	247,265	183,616	207,834	19
20	Other	(12,806)	(14,117)	(16,772)	20
21	Total Current Assets	47,884,204	36,976,937	35,765,499	21
	Regulatory & Other Assets				
22	Under Recovered Purchased Gas Costs	5,899,390	1,862,283	3,159,530	22
23	Other Regulatory Assets	309,481	277,095	353,848	23
24	Unamortized Debt Discount and Expense	1,140,505	1,144,032	1,283,990	24
25	Accumulated Deferred Income Taxes	4,695,994	2,721,730	430,999	25
26	Other	(309)	114,874	322,092	26
27	Total Deferred Debits	12,045,061	6,120,014	5,550,459	27
28	Total Assets	$234,659,075	$202,558,144	$184,878,621	28

(1) The data for the year ended December 31, 2003 begins with August 11, 2003, the date that the Citizens acquisition closed.
(2) Includes manual reclass of $3,045,228 for comparability to 2005 presentation.

Supporting Schedules	Recap Schedules
(a) E-5	A-4
E-9	

UNS Gas, Inc.
Comparative Balance Sheets
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003

Line No.	Description	December 31, 2005	Prior Years Ended December 31, 2004	2003 (1)	Line No.
	Capitalization				
1	Common Stock	$1	$1	$1	
2	Additional Paid-In Capital	67,978,215	51,978,215	52,007,940	2
3	Accumulated Earnings	11,825,983	6,780,345	1,077,183	3
4	Total Common Stock Equity	79,804,199	58,758,561	53,085,124	4
5	Long-Term Debt	100,000,000	100,000,000	100,000,000	5
6	Total Capitalization	179,804,199	158,758,561	153,085,124	6
	Current Liabilities				
7	Accounts Payable - Net	20,194,949	18,000,511	11,989,197	7
8	Notes Payable	147,949	133,926	121,231	8
9	Intercompany Payables - Net	1,365,531	1,205,421	842,985	9
10	Interest Accrued	2,474,631	2,433,755	2,512,834	10
11	Income Taxes Accrued	245,785	0	(108,449)	11
12	Other Taxes Accrued	4,623,234	4,222,288	5,093,246	12
13	Customer Deposits	3,040,484	2,678,224	2,289,617	13
14	Other	432,697	499,658	184,000	14
15	Total Current Liabilities	32,525,260	29,173,783	22,924,661	15
	Deferred Credits and Other Liabilities				
16	Customer Advances for Construction	7,283,595	4,389,366	2,553,797	16
17	Accumulated Deferred Income Taxes	13,988,695	8,830,031	4,643,865	17
18	Other	1,057,326	1,406,403	1,671,174	18
19	Total Deferred Credits and Other Liabilities	22,329,616	14,625,800	8,868,836	19
20	Total Liabilities and Stockholders' Equity	$234,659,075	$202,558,144	$184,878,621	20

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

Supporting Schedules	Recap Schedules
E-9	A-3

UNS Gas, Inc.
Comparative Income Statements
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003

Line No.	Description	Test Year Ended December 31, 2005	Prior Years Ended December 31, 2004	2003 (1)	Line No.
	(a) Operating Revenues				
1	Gas Retail Revenues	$136,798,513	$127,553,434	$46,824,066	1
2	Other Operating Revenue	1,480,303	1,402,683	473,359	2
3	Total Operating Revenues	138,278,816	128,956,117	47,297,425	3
	(a) Operating Expenses				
4	Purchased Gas Expenses	91,170,702	81,644,861	30,615,093	4
5	Other Operations and Maintenance Expense	23,564,175	23,007,315	8,381,400	5
6	Depreciation and Amortization	6,773,317	5,475,222	2,081,198	6
7	Taxes Other than Income Taxes	2,924,200	3,170,831	2,112,243	7
8	Income Taxes	3,102,315	3,792,038	664,722	8
9	Total Operating Expenses	127,534,709	117,090,267	43,854,656	9
10	Operating Income	10,744,107	11,865,850	3,442,769	10
	Total Other Income and Deductions				
11	Allowance for Equity Funds	179,826	206,879	52,511	11
12	Other - Net	611,456	(75,190)	18,206	12
13	Total Other Income and Deductions	791,282	131,689	70,717	13
14	Income Before Interest Expense	11,535,389	11,997,539	3,513,486	14
	Interest Expense				
15	Interest on Long Term-Debt	6,413,812	6,347,070	2,455,373	15
16	Other Interest Expense	307,323	183,600	53,840	16
17	Allowance for Borrowed Funds	(231,384)	(236,292)	(59,977)	17
18	Total Interest Expense	6,489,751	6,294,378	2,449,236	18
19	Net Income Available for Common Stock	$5,045,638	$5,703,161	$1,064,250	19
20	Earnings Per Share of Average Common Stock Outstanding (2)	N/A	N/A	N/A	20

(1) The data for the year ended December 31, 2003 begins with August 11, 2003, the date that the Citizens acquisition closed.
(2) UNS Gas, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus such information is not meaningful.

Supporting Schedules	Recap Schedules
(a) E-6	A-2
E-9	

UNS Gas, Inc.
Comparative Statements of Cash Flows
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003
(Thousands of Dollars)

Line No.	Description	Test Year Ended December 31, 2005	Prior Years Ended December 31, 2004	2003 (1)	Line No.
	Cash Flows from Operating Activities				
1	Cash Receipts from Retail Customers	$145,281	$136,797	$38,306	1
2	Other Cash Receipts	895	451	272	2
3	Purchased Gas Costs Paid	(91,445)	(76,868)	(24,750)	3
4	Wages Paid, Net of Amounts Capitalized	(6,872)	(6,828)	(2,205)	4
5	Payment of Other Operations and Maintenance Costs	(11,840)	(10,797)	(4,544)	5
6	Saguaro Termination Fee	0	(617)	0	6
7	Interest Paid, Net of Amounts Capitalized	(6,003)	(6,155)	0	7
8	Allowance for Other Funds Used During Construction	(353)	(180)	0	8
9	Taxes Paid, Net of Amounts Capitalized	(14,499)	(14,918)	(1,633)	9
10	Income Taxes Paid	(620)	0	0	10
11	Other Cash Payments	(598)	(524)	(222)	11
12	Net Cash Flows from Operating Activities	13,946	20,361	5,224	12
	Cash Flows From Investing Activities				
13	Capital Expenditures	(23,578)	(19,137)	(8,595)	13
14	(Less) Allowance for Other Funds Used During Construction	353	180	0	14
15	Purchase of Citizens Assets	0	(2)	(137,294)	15
16	Other	0	0	(2)	16
17	Net Cash Flows from Investing Activities	(23,225)	(18,959)	(145,891)	17
	Cash Flows from Financing Activities				
18	Proceeds from Issuance of Long-Term Debt	0	0	100,000	18
19	Payment of Debt Issuance Costs	(181)	0	(1,299)	19
20	Equity Investment from UniSource Energy Services	16,000	0	50,656	20
21	Loan from UniSource Energy	6,000	0	0	21
22	Repayment of Loan from UniSource Energy	(6,000)	0	0	22
23	Customer Advance Receipts	5,255	2,943	735	23
24	Customer Advance Refunds	(2,341)	(736)	(141)	24
25	Other	(3,970)	(2,980)	(1,344)	25
26	Net Cash Flows from Financing Activities	14,763	(773)	148,607	26
27	Net Increase (Decrease) in Cash and Cash Equivalents	5,484	629	7,940	27
28	Cash and Cash Equivalents, Beginning of Period	8,569	7,940	0	28
29	Cash and Cash Equivalents, End of Period	$14,053	$8,569	$7,940	29

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

Supporting Schedules	Recap Schedules
N/A	A-5

UNS Gas, Inc.
Comparative Statements of Changes in Stockholders' Equity (Deficit)
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003
(Thousands of Dollars, except shares outstanding)

Line No.	Description	Common Stock Shares Outstanding	Common Stock Amount	Premium on Common Stock	Common Stock Expense	Accumulated Earnings or (Deficit)	Comprehensive Income	Total Common Stock Equity or (Deficit)	Line No.
1	Balance, August 11, 2003 (1)	1,000	$50,656	$0	$0	$0	$0	$50,656	1
2	Net Income for Year					$1,077		$1,077	2
3	Dividend Declared					$0		$0	3
4	Equity in Earnings					$0		$0	4
5	Equity Contribution from UniSource Energy Services		$1,352					$1,352	5
6	Other	0	$0					$0	6
7	Balance, December 31, 2003	1,000	$52,008	$0	$0	$1,077		$53,085	7
8	Net Income for Year					$5,703		$5,703	8
9	Dividend Declared					$0		$0	9
10	Equity in Earnings					$0		$0	10
11	Minimum Pension Liability Adjustment						$0	$0	11
12	Equity Contribution from UniSource Energy Services		($30)					($30)	12
13	Other	0	$0					$0	13
14	Balance, December 31, 2004	1,000	$51,978	$0	$0	$6,780	$0	$58,758	14
15	Net Income for Year					$5,046		$5,046	15
16	Dividend Declared					$0		$0	16
17	Equity in Earnings					$0		$0	17
18	Minimum Pension Liability Adjustment						$0	$0	18
19	Equity Contribution from UniSource Energy Services		$16,000					$16,000	19
20	Balance, December 31, 2005	1,000	$67,978	$0	$0	$11,826	$0	$79,804	20

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

Supporting Schedules	Recap Schedules
N/A	N/A

UNS Gas, Inc.
Detail of Gas Utility Plant - Summary Statement
Test Year Ended December 31, 2005

Line No.	Description	December 31, 2005 (a)	Net Additions (a)	December 31, 2004 (a)	Line No.
	Utility Plant in Service				
1	Intangible Plant	$1,283,911	$15,100	$1,268,811	1
2	Transmission Plant	26,036,273	5,002,000	21,034,273	2
3	Distribution Plant	246,706,319	16,267,258	230,439,060	3
4	General Plant	16,979,451	1,671,439	15,308,013	4
5	Gross Plant in Service	291,005,954	22,955,797	268,050,157	5
6	Construction Work in Progress	7,189,231	(3,597,468)	10,786,699	6
7	Plant Held for Future Use	668,759	67,185	601,574	7
8	Southern Union Acquisition Premium	18,271,348	0	18,271,348	8
9	Citizens Acquisition Discount	(68,391,293)	0	(68,391,293)	9
10	Total Utility Plant	248,743,999	19,425,514	229,318,485	10
11	Accumulated Depreciation and Amortization	(77,077,541)	(5,435,391)	(71,642,150)	11
12	Accumulated Amort. - So. Union Acquisition Premium	(1,217,595)	(709,942)	(507,653)	12
13	Accumulated Amort. - Citizens Acquisition Discount	4,280,947	1,988,436	2,292,511	13
14	Total Accumulated Depreciation and Amortization	(74,014,189)	(4,156,897)	(69,857,292)	14
15	Total Net Utility Plant in Service	$174,729,810	$15,268,617	$159,461,193	15

Supporting Schedules
(a) E-5 (P2-4)

Recap Schedules
E-1

UNS Gas, Inc.
Detail of Gas Utility Plant
Test Year Ended December 31, 2005

Line No.	Acct. No.	Description	December 31, 2005	Net Additions	December 31, 2004	Line No.
		Intangible Plant				
1	302	Franchises & Consents	$383,215	$0	$383,215	1
2	303	Miscellaneous Intangible Plant	900,696	15,100	885,596	2
3		Total Intangible Plant	1,283,911	15,100	1,268,811	5
		Transmission Plant				
4	365	Land & Land Rights	102,606	0	102,606	4
5	366	Structures & Improvements	16,853	0	16,853	5
6	367	Mains	22,159,137	5,001,194	17,157,943	6
7	369	Measuring and Req. Station Equipment	3,574,097	806	3,573,290	7
8	371	Other Equipment	183,581	0	183,581	8
9		Total Transmission Plant	$26,036,273	$5,002,000	$21,034,273	9
		Distribution Plant				
10	374	Land & Land Rights	$257,989	$0	$257,989	10
11	375	Structures & Improvements	10,947	0	10,947	11
12	376	Mains	144,881,932	5,735,443	139,146,488	12
13	378	Meas. And Req. Equipment - General	2,012,458	74,523	1,937,935	13
14	379	Meas. And Req. Equipment - City Gate	2,334,480	303,733	2,030,747	14
15	380	Services	71,193,116	6,525,542	64,667,574	15
16	381	Meters	12,936,282	1,180,280	11,756,003	16
17	382	Meter Installation	6,624,931	981,154	5,643,777	17
18	383	Regulators	2,565,287	323,346	2,241,941	18
19	384	Regulator Installations	1,135,504	552,062	583,441	19
20	385	Industrial Measuring Equipment	1,212,929	162,566	1,050,362	20
21	387	Other Equipment	1,540,463	428,608	1,111,855	21
22		Total Distribution Plant	246,706,319	16,267,258	230,439,060	22
		General Plant				
23	389	Land & Land Rights	194,035	0	194,035	23
24	390	Structures & Improvements	1,270,787	156,182	1,114,605	24
25	391	Office Furniture & Equipment	6,387,395	188,683	6,198,712	25
26	392	Transportation Equipment	5,020,350	1,139,890	3,880,460	26
27	393	Stores Equipment	111,289	(2,576)	113,866	27
28	394	Tools, Shop & Garage Equipment	1,628,265	66,811	1,561,454	28
29	395	Laboratory Equipment	730,667	33,551	697,116	29
30	396	Power Operated Equipment	389,812	93,549	296,263	30
31	397	Communication Equipment	985,332	(4,650)	989,982	31
32	398	Miscellaneous Equipment	261,520	0	261,520	32
33	399	Other Tangible Property	0	0	0	33
34		Total General Plant	16,979,451	1,671,439	15,308,013	34
35		Total Gas Plant in Service	$291,005,954	$22,955,797	$268,050,157	35

Supporting Schedules	Recap Schedules
N/A	E-5 (P1)

UNS Gas, Inc.
Detail of Gas Utility Plant
Test Year Ended December 31, 2005

Line No.	Acct. No.	Description	December 31, 2005	Net Additions (1)	December 31, 2004	Line No.
		Southern Union Acquisition Premium				
		Intangible Plant				
1	302	Franchises & Consents	$20,652	$0	$20,652	1
2	303	Miscellaneous Intangible Plant	152,338	0	152,338	2
3		Total Intangible Plant	172,990	0	172,990	5
		Distribution Plant				
4	376	Mains	11,988,346	0	11,988,346	4
5	378	Meas. And Req. Equipment - General	203,438	0	203,438	5
6	379	Meas. And Req. Equipment - City Gate	266,835	0	266,835	6
7	380	Services	3,646,695	0	3,646,695	7
8	381	Meters	846,443	0	846,443	8
9	382	Meter Installation	6,102	0	6,102	9
10	383	Regulators	(109,825)	0	(109,825)	10
11	385	Industrial Measuring Equipment	272,367	0	272,367	11
12	387	Other Equipment	203,196	0	203,196	12
13		Total Distribution Plant	17,323,597	0	17,323,597	
		General Plant				0
14	389	Land and Land Rights	133,238	0	133,238	14
15	390	Structures & Improvements	173,464	0	173,464	15
16	391	Office Furniture & Equipment	21,060	0	21,060	16
17	393	Stores Equipment	26,148	0	26,148	17
18	394	Tools, Shop & Garage Equipment	434,479	0	434,479	18
19	396	Power Operated Equipment	(12,900)	0	(12,900)	19
20	398	Miscellaneous Equipment	(728)	0	(728)	
21		Total General Plant	774,761	0	774,761	21
22		Total Southern Union Acquisition Premium	$18,271,348	$0	$18,271,348	22

(1) Includes manual reclass of $3,045,228 for comparability to 2005 presentation.

Supporting Schedules	Recap Schedules
N/A	E-5 (P1)

UNS Gas, Inc.
Detail of Gas Utility Plant
Test Year Ended December 31, 2005

Line No.	Acct. No.	Description	December 31, 2005	Net Additions	December 31, 2004	Line No.
		Citizens Acquisition Discount				
		Intangible Plant				
1	302	Franchises & Consents	($81,207)	$0	($81,207)	1
2	303	Miscellaneous Intangible Plant	(80,488)	0	(80,488)	2
3		Total Intangible Plant	(161,695)	0	(161,695)	5
		Transmission Plant				
4	365	Land & Land Rights	(34,352)	0	(34,352)	4
5	366	Structures & Improvements	(5,238)	0	(5,238)	5
6	367	Mains	(3,573,586)	0	(3,573,586)	6
7	369	Measuring and Req. Station Equipment	(945,245)	0	(945,245)	7
8	371	Other Equipment	(53,866)	0	(53,866)	8
9		Total Transmission Plant	(4,612,287)	0	(4,612,287)	9
		Distribution Plant				
10	374	Land & Land Rights	(86,374)	0	(86,374)	10
11	375	Structures & Improvements	(550)	0	(550)	11
12	376	Mains	(39,243,723)	0	(39,243,723)	12
13	378	Meas. And Req. Equipment - General	(419,801)	0	(419,801)	13
14	379	Meas. And Req. Equipment - City Gate	(533,526)	0	(533,526)	14
15	380	Services	(14,788,354)	0	(14,788,354)	15
16	381	Meters	(2,585,551)	0	(2,585,551)	16
17	382	Meter Installation	(1,658,681)	0	(1,658,681)	17
18	383	Regulators	(397,969)	0	(397,969)	18
19	384	Regulator Installations	(183,202)	0	(183,202)	19
20	385	Industrial Measuring Equipment	(237,062)	0	(237,062)	20
21	387	Other Equipment	(325,252)	0	(325,252)	21
22		Total Distribution Plant	(60,460,045)	0	(60,460,045)	22
		General Plant				
23	389	Land & Land Rights	(109,571)	0	(109,571)	23
24	390	Structures & Improvements	(273,962)	0	(273,962)	24
25	391	Office Furniture & Equipment	(1,433,870)	0	(1,433,870)	25
26	392	Transportation Equipment	(190,332)	0	(190,332)	26
27	393	Stores Equipment	(39,585)	0	(39,585)	27
28	394	Tools, Shop & Garage Equipment	(513,773)	0	(513,773)	28
29	395	Laboratory Equipment	(175,657)	0	(175,657)	29
30	396	Power Operated Equipment	(12,272)	0	(12,272)	30
31	397	Communication Equipment	(342,300)	0	(342,300)	31
32	398	Miscellaneous Equipment	(65,944)	0	(65,944)	32
33		Total General Plant	(3,157,266)	0	(3,157,266)	33
34		Total Gas Plant in Service	($68,391,293)	$0	($68,391,293)	34

UNS Gas, Inc.
Comparative Departmental Operating Income Statements
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003

Line No.	Description	December 31, 2005	Prior Years Ended December 31, 2004	2003 (1)	Line No.
	Operating Revenues				
1	Gas Retail Revenues				1
2	Residential	$79,442,146	$76,333,903	$25,505,636	2
3	Commercial	29,346,494	27,357,686	10,671,046	3
4	Industrial	2,286,042	1,955,289	801,569	4
5	Lighting	103,661	90,315	43,690	5
6	Public Authorities	6,278,015	6,092,220	1,969,558	6
7	Negotiated Sales Program (NSP)	15,738,094	12,356,100	6,516,332	7
8	Transportation	3,604,061	3,367,921	1,316,235	8
9	Total Retail Revenues	136,798,513	127,553,434	46,824,066	9
10	Other Operating Revenue	1,480,303	1,402,683	473,359	10
11	Total Operating Revenues	138,278,816	128,956,117	47,297,425	11
	Operating Expenses				
12	Purchased Gas Expenses (includes NSP)	91,170,702	81,644,861	30,615,093	12
13	Other Operations and Maintenance Expense	23,564,175	23,007,315	8,381,400	13
14	Depreciation and Amortization	6,773,317	5,475,222	2,081,198	14
15	Taxes Other than Income Taxes	2,924,200	3,170,831	2,112,243	15
16	Income Taxes	3,102,315	3,792,038	664,722	16
17	Total Operating Expenses	127,534,709	117,090,267	43,854,656	17
18	Operating Income	$10,744,107	$11,865,850	$3,442,769	18

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

Supporting Schedules	Recap Schedules
N/A	E-2

UNS Gas, Inc.
Gas Operating Statistics
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003

Line No.	Description	December 31, 2005	Prior Years Ended December 31, 2004	2003 (1)	Line No.
	Therm Sales				
1	Residential	68,956,730	70,976,734	25,165,503	1
2	Commercial	29,703,122	29,666,757	12,276,097	2
3	Industrial	2,808,853	2,559,079	1,151,286	3
4	Lighting	101,855	91,834	49,747	4
5	Public Authorities	6,729,668	7,092,567	2,410,990	5
6	Total	108,300,228	110,386,971	41,053,623	6
	Average Number of Customers				
7	Residential	124,086	118,616	114,961	7
8	Commercial	10,865	10,638	10,303	8
9	Industrial	20	19	19	9
10	Lighting	3	3	3	10
11	Public Authorities	1,052	1,009	989	11
12	Total	136,026	130,285	126,275	12
	Average Annual Therm Use				
13	Residential	556	598	219	13
14	Commercial	2,734	2,789	1,192	14
15	Industrial	140,443	134,688	60,594	15
16	Lighting	33,952	30,611	16,582	16
17	Public Authorities	6,397	7,029	2,438	17
18	Total	796	847	325	18

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

Note: The above statistics exclude Negotiated Sales Program (NSP) and Transportation. The following data summarizes NSP statistics:

Therm Sales	20,747,558	20,823,789	12,608,915
Average Number of Customers	14	17	18
Average Annual Therm Use	1,481,968	1,224,929	700,495

Supporting Schedules	Recap Schedules
N/A	N/A

UNS Gas, Inc.
Taxes Charged to Operations
Test Year Ended December 31, 2005 and Prior Years Ended December 31, 2004 and 2003

Line No.	Description	Test Year Ended 2005	Prior Years Ended December 31, 2004	2003 (1)	Line No.
	Federal Taxes				
1	Income	($93,142)	$1,128,139	($2,918,370)	1
2	Unemployment	10,349	7,770	12,014	2
3	FICA	455,907	512,265	199,991	3
4	Deferred Income Taxes	2,639,235	1,968,514	3,463,912	4
5	Total	3,012,349	3,616,688	757,547	5
	State Taxes				
6	Income	200,142	768,465	(637,551)	6
7	Unemployment	25,021	25,619	38,875	7
8	Premium Receipts Tax	0	0	0	8
9	Real and Personal Property	0	0	0	9
10	Deferred Income Taxes	356,079	(73,080)	756,731	10
11	Total	581,242	721,004	158,055	11
	Local Taxes				
12	Income	0	0	0	12
13	Real and Personal Property	2,344,296	2,544,641	1,829,691	13
14	Indian Tribal Taxes - PIT and BAT	0	0	0	14
15	Other	88,567	80,536	31,672	15
16	Total	2,432,863	2,625,177	1,861,363	16
17	Total Taxes Charged to Operating Expenses	$6,026,454	$6,962,869	$2,776,965	17

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

Note: Taxes and assessments related to sales of energy are not included in revenues or other tax expense categories.

Supporting Schedules	Recap Schedules
N/A	E-2

UNS Gas, Inc.
Test Year Ended December 31, 2005
Notes to Financial Statements

See the attached UNS Gas, Inc. Power Company Audited Financials

Supporting Schedules	Recap Schedules
N/A	N/A

UNS Gas, Inc.
Income Statement - Test Year Ended December 31, 2005 and
Projected Year Ended December 31, 2006 at Present and Proposed Rates
(Thousands of Dollars Except Return on Average Common Equity)

Line No.	Description		Test Year Ended December 31, 2005 (a)	Projected Year Ended December 31, 2006 Present Rates	Projected Year Ended December 31, 2006 Proposed Rates	Line No.
1	Operating Revenues		$138,279	$168,647	$178,393	1
	Operating Expenses					
2	Purchased Gas		91,171	120,495	120,495	2
3	Other Operations and Maintenance Expense		23,564	26,532	26,532	3
4	Depreciation and Amortization		6,773	6,499	6,499	4
5	Taxes Other than Income Taxes		2,924	3,167	3,167	5
6	Total Operating Expenses		124,432	156,693	156,693	6
7	Pre-Tax Operating Income		13,847	11,954	21,700	7
	Other Income and Deductions					
8	Allowance for Equity Funds		180	159	159	8
9	Other - Net		611	460	557	9
10	Total Other Income and Deductions		791	619	716	10
11	Income Before Interest Expense		14,638	12,573	22,416	11
	Interest Expense					
12	Interest on Long-Term Debt		6,414	6,332	6,332	12
13	Other Interest Expense		307	261	255	13
14	Allowance for Borrowed Funds		(231)	(147)	(147)	14
15	Total Interest Expense		6,490	6,446	6,440	15
16	Income Before Income Tax Expense		8,148	6,127	15,976	16
17	Income Tax Expense		3,102	2,431	6,333	17
18	Net Income Available for Common Stock		$5,046	$3,696	$9,643	18
19	Earnings Per Share of Average Common Stock Outstanding	(1)	N/A	N/A	N/A	19
20	Return on Average Common Equity		7.28%	4.53%	11.39%	20

(1) UNS Gas, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus such information is not meaningful.

Supporting Schedules	Recap Schedules
(a) E-2	A-2

UNS Gas, Inc.
Statement of Cash Flows - Test Year Ended December 31, 2005 and
Projected Year Ended December 31, 2006 at Present and Proposed Rates
(Thousands of Dollars)

Line No.	Description	Test Year Ended December 31, 2005 (a)	Projected Year Ended December 31, 2006 Present Rates	Projected Year Ended December 31, 2006 Proposed Rates	Line No.
	Cash Flows from Operating Activities				
1	Cash Receipts from Retail Customers	$145,281	$170,873	$179,776	1
2	Other Cash Receipts	895	4,028	4,125	2
3	Purchased Gas Costs Paid	(98,317)	(109,618)	(109,618)	3
4	Payment of Other Operations and Maintenance Costs	(11,840)	(22,359)	(22,359)	4
5	Interest Paid, Net of Amounts Capitalized	(6,356)	(6,512)	(6,513)	5
6	Taxes Paid, Net of Amounts Capitalized	(14,499)	(15,555)	(16,098)	6
7	Income Taxes Paid	(620)	(5,006)	(8,908)	7
8	Other Cash Payments	(598)	0	0	8
9	Net Cash Flows from Operating Activities	13,946	15,851	20,405	9
	Cash Flows from Investing Activities				
10	Capital Expenditures	(23,578)	(30,287)	(30,287)	10
11	Other	353	428	428	11
12	Net Cash Flows from Investing Activities	(23,225)	(29,859)	(29,859)	12
	Cash Flow from Financing Activities				
13	Payment of Debt Issuance Costs	(181)	0	0	13
14	Equity Investments from UniSource Energy Servies	16,000	0	0	14
15	Loan from Unisource Energy	6,000	0	0	15
16	Repayment of Loan from UniSource Energy	(6,000)	0	0	16
17	Borrowing under Revolving Credit Facility	0	2,578	0	17
18	Other	(1,056)	2,377	2,377	18
19	Net Cash Flows from Financing Activities	14,763	4,955	2,377	19
20	Net Increase (Decrease) in Cash	$5,484	($9,053)	($7,077)	20

Supporting Schedule	Recap Schedules
(a) E-3	A-5

UNS Gas, Inc.
Projected Construction Requirements
Test Year Ended December 31, 2005 and Projected Years 2006 through 2008
(Thousands of Dollars)

Line No.	Description	Test Year Ended December 31, 2005 (a), (b)	Projected Year Ended December 31, 2006 (a), (b)	2007 (a)	2008 (a)	Total 2006-2008	Line No.
1	Transmission Plant	0	0	0	0	0	1
2	Distribution Plant	19,114	24,015	24,283	19,865	68,163	2
3	General Plant	4,464	6,272	2,140	1,860	10,272	3
4	Total Construction Expenditures	$23,578	$30,287	$26,423	$21,725	$78,435	4

Supporting Schedules
N/A

Recap Schedules
(a) A-4
(b) F-2

UNS Gas, Inc.
Key Assumptions Used in Preparing Forecasts

Customer Growth and Sales
Retail customer growth is forecasted to be 3.6% in 2006.
Retail sales growth is forecasted to be 4.5% in 2006.

Purchased Gas Costs
Natural gas costs are forecasted using forward market projections and completed hedging transactions as of April 11, 2006.
PGA pricing and gas cost recovery are based on the PGA mechanism and surcharge in effect as of July 2006.

Operations and Maintenance Expenses
O&M Expenses for 2006 are based on the operating budget approved in December 2005.

Construction Expenditures
Construction expenditures for 2006 are based on the capital budget approved in December 2005, net of forecasted CIAC.

Interest Rate Assumptions
The interest rate on temporary investments is forecasted at 5.3% in 2006.
The interest rate on short-term borrowing is forecasted at 6.7% in 2006.

Capital Structure Changes
The balance of common equity is forecasted to grow in 2006 due to continued retention of earnings (no dividend is assumed).
External financing needs are assumed to be met with borrowings under the UNS Gas revolving credit facility.

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	SUMMARY AT PRESENT RATES								
2									
3	DEVELOPMENT OF RATE BASE								
4	GAS PLANT IN SERVICE		$248,459,957	$172,450,022	$47,421,692	$15,137,583	$13,295,124	$88,249	$67,286
5	DEPREC & AMORT RESERVE		70,129,727	50,218,777	12,811,017	3,694,298	3,367,132	21,422	17,081
6	NET PLANT IN SERVICE		178,330,230	122,231,245	34,610,676	11,443,285	9,927,991	66,827	50,205
7									
8	ADDITIONS & DEDUCTIONS								
9	CASH WORKING CAPITAL		(2,583,392)	(1,793,070)	(493,073)	(157,395)	(138,238)	(918)	(700)
10	MATERIALS & SUPPIES		2,039,798	1,415,775	389,321	124,276	109,150	725	552
11	PREPAYMENTS		195,942	135,999	37,398	11,938	10,485	70	53
12	CUSTOMER ADVANCES FOR CONSTRUCTION		(7,283,595)	(5,055,366)	(1,390,165)	(443,758)	(389,746)	(2,587)	(1,972)
13	CUSTOMER DEPOSITS		(3,040,484)	(2,110,326)	(580,314)	(185,243)	(162,697)	(1,080)	(823)
14	OTHER		1,185,166	900,132	196,756	47,935	39,842	258	242
15	ACCUM DEFERRED INCOME TAXES		(6,484,809)	(4,500,948)	(1,237,707)	(395,091)	(347,003)	(2,303)	(1,756)
16	TOTAL ADDITIONS & DEDUCTIONS		(15,971,373)	(11,007,806)	(3,077,784)	(997,338)	(878,206)	(5,835)	(4,404)
17									
18	TOTAL RATE BASE		$162,358,856	$111,223,440	$31,532,892	$10,445,947	$9,049,785	$60,992	$45,801
19									
20	DEVELOPMENT OF RETURN								
21	OPERATING REVENUES								
22	SALES OF GAS TO ULTIMATE CUST		45,689,224	32,152,423	9,193,787	2,080,932	2,165,441	73,078	23,562
23	OTHER OPERATING REVENUES		1,480,303	1,256,412	137,913	25,172	59,937	173	697
24	TOTAL GAS OPERATING REVENUES		47,169,527	33,408,835	9,331,700	2,106,104	2,225,377	73,251	24,260
25									
26	OPERATING EXPENSES								
27	OPER & MAINT EXPENSE		24,708,666	19,075,208	3,901,051	901,790	817,512	7,970	5,134
28	AMORTIZATION & DEPRECIATION EXP		7,220,392	5,228,737	1,282,990	368,927	335,885	2,147	1,706
29	TAXES OTHER THAN INCOME		4,724,754	3,317,751	887,021	274,455	242,694	1,600	1,234
30	TAX EXPENSE		2,009,549	832,640	858,129	84,887	205,382	22,868	5,643
31	TOTAL OPERATING EXPENSES		38,663,360	28,454,337	6,929,190	1,630,059	1,601,472	34,585	13,718
32									
33	OPERATING INCOME		$8,506,167	$4,954,499	$2,402,509	$476,045	$623,905	$38,666	$10,542
34									
35	RATE OF RETURN		5.24%	4.45%	7.62%	4.56%	6.89%	63.40%	23.02%
36	INDEX RATE OF RETURN		1.000	0.850	1.454	0.870	1.316	12.101	4.393
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	SUMMARY AT PRESENT RATES							
2								
3	DEVELOPMENT OF RATE BASE							
4	GAS PLANT IN SERVICE		$42,784,194	$4,637,499	$499,969	$14,637,615	$8,236,951	$5,058,173
5	DEPREC & AMORT RESERVE		11,661,012	1,150,005	122,634	3,571,664	2,129,717	1,237,416
6	NET PLANT IN SERVICE		31,123,182	3,487,494	377,334	11,065,951	6,107,234	3,820,757
7								
8	ADDITIONS & DEDUCTIONS							
9	CASH WORKING CAPITAL		(444,854)	(48,219)	(5,198)	(152,196)	(85,645)	(52,593)
10	MATERIALS & SUPPIES		351,248	38,073	4,105	120,171	67,623	41,526
11	PREPAYMENTS		33,741	3,657	394	11,544	6,496	3,989
12	CUSTOMER ADVANCES FOR CONSTRUCTION		(1,254,217)	(135,948)	(14,657)	(429,101)	(241,466)	(148,280)
13	CUSTOMER DEPOSITS		(523,564)	(56,751)	(6,118)	(179,125)	(100,798)	(61,898)
14	OTHER		183,783	12,973	1,439	46,496	25,380	14,462
15	ACCUM DEFERRED INCOME TAXES		(1,116,668)	(121,039)	(13,049)	(382,042)	(214,985)	(132,018)
16	TOTAL ADDITIONS & DEDUCTIONS		(2,770,531)	(307,253)	(33,085)	(964,253)	(543,394)	(334,812)
17								
18	TOTAL RATE BASE		$28,352,651	$3,180,241	$344,249	$10,101,698	$5,563,841	$3,485,945
19								
20	DEVELOPMENT OF RETURN							
21	OPERATING REVENUES							
22	SALES OF GAS TO ULTIMATE CUST		8,531,880	661,907	109,190	1,971,743	1,527,532	637,909
23	OTHER OPERATING REVENUES		130,072	7,841	960	24,211	51,498	8,439
24	TOTAL GAS OPERATING REVENUES		8,661,952	669,747	110,150	1,995,954	1,579,029	646,348
25								
26	OPERATING EXPENSES							
27	OPER & MAINT EXPENSE		3,618,932	282,119	29,307	872,484	524,963	292,549
28	AMORTIZATION & DEPRECIATION EXP		1,168,954	114,036	12,257	356,670	212,659	123,225
29	TAXES OTHER THAN INCOME		802,714	84,307	9,075	265,380	151,031	91,663
30	TAX EXPENSE		825,178	32,951	18,552	66,335	195,594	9,788
31	TOTAL OPERATING EXPENSES		6,415,777	513,413	69,190	1,560,869	1,084,247	517,225
32								
33	OPERATING INCOME		$2,246,175	$156,334	$40,960	$435,085	$494,782	$129,123
34								
35	RATE OF RETURN		7.92%	4.92%	11.90%	4.31%	8.89%	3.70%
36	INDEX RATE OF RETURN		1.512	0.938	2.271	0.822	1.697	0.707
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	SUMMARY AT PRESENT RATES						
2							
3	DEVELOPMENT OF RATE BASE						
4	GAS PLANT IN SERVICE		$165,489,224	$6,960,799	$42,784,194	$1,385,991	$3,251,508
5	DEPREC & AMORT RESERVE		48,185,594	2,033,183	11,661,012	350,077	799,928
6	NET PLANT IN SERVICE		117,303,630	4,927,616	31,123,182	1,035,914	2,451,580
7							
8	ADDITIONS & DEDUCTIONS						
9	CASH WORKING CAPITAL		(1,720,694)	(72,376)	(444,854)	(14,411)	(33,808)
10	MATERIALS & SUPPIES		1,358,628	57,147	351,248	11,379	26,694
11	PREPAYMENTS		130,509	5,489	33,741	1,093	2,564
12	CUSTOMER ADVANCES FOR CONSTRUCTION		(4,851,311)	(204,056)	(1,254,217)	(40,630)	(95,318)
13	CUSTOMER DEPOSITS		(2,025,144)	(85,182)	(523,564)	(16,961)	(39,790)
14	OTHER		868,173	31,959	183,783	4,210	8,763
15	ACCUM DEFERRED INCOME TAXES		(4,319,271)	(181,677)	(1,116,668)	(36,174)	(84,864)
16	TOTAL ADDITIONS & DEDUCTIONS		(10,559,111)	(448,695)	(2,770,531)	(91,495)	(215,759)
17							
18	TOTAL RATE BASE		$106,744,519	$4,478,921	$28,352,651	$944,419	$2,235,822
19							
20	DEVELOPMENT OF RETURN						
21	OPERATING REVENUES						
22	SALES OF GAS TO ULTIMATE CUST		31,176,937	975,486	8,531,880	211,649	450,258
23	OTHER OPERATING REVENUES		1,225,838	30,574	130,072	2,619	5,221
24	TOTAL GAS OPERATING REVENUES		32,402,776	1,006,059	8,661,952	214,268	455,479
25							
26	OPERATING EXPENSES						
27	OPER & MAINT EXPENSE		18,465,347	609,862	3,618,932	81,588	200,530
28	AMORTIZATION & DEPRECIATION EXP		5,020,234	208,502	1,168,954	34,428	79,608
29	TAXES OTHER THAN INCOME		3,185,040	132,711	802,714	25,271	59,036
30	TAX EXPENSE		867,488	(34,847)	825,178	16,225	16,727
31	TOTAL OPERATING EXPENSES		27,538,108	916,228	6,415,777	157,512	355,901
32							
33	OPERATING INCOME		$4,864,667	$89,831	$2,246,175	$56,756	$99,578
34							
35	RATE OF RETURN		4.56%	2.01%	7.92%	6.01%	4.45%
36	INDEX RATE OF RETURN		0.87	0.38	1.51	1.15	0.85
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	SUMMARY AT PRESENT RATES				
2					
3	DEVELOPMENT OF RATE BASE				
4	GAS PLANT IN SERVICE		$499,969	$2,161,094	$12,476,520
5	DEPREC & AMORT RESERVE		122,634	531,861	3,039,802
6	NET PLANT IN SERVICE		377,334	1,629,233	9,436,718
7					
8	ADDITIONS & DEDUCTIONS				
9	CASH WORKING CAPITAL		(5,198)	(22,470)	(129,726)
10	MATERIALS & SUPPIES		4,105	17,742	102,429
11	PREPAYMENTS		394	1,704	9,839
12	CUSTOMER ADVANCES FOR CONSTRUCTION		(14,657)	(63,352)	(365,749)
13	CUSTOMER DEPOSITS		(6,118)	(26,446)	(152,679)
14	OTHER		1,439	6,347	40,149
15	ACCUM DEFERRED INCOME TAXES		(13,049)	(56,405)	(325,637)
16	TOTAL ADDITIONS & DEDUCTIONS		(33,085)	(142,879)	(821,374)
17					
18	TOTAL RATE BASE		$344,249	$1,486,354	$8,615,344
19					
20	DEVELOPMENT OF RETURN				
21	OPERATING REVENUES				
22	SALES OF GAS TO ULTIMATE CUST		109,190	204,407	1,767,335
23	OTHER OPERATING REVENUES		960	4,177	20,034
24	TOTAL GAS OPERATING REVENUES		110,150	208,585	1,787,369
25					
26	OPERATING EXPENSES				
27	OPER & MAINT EXPENSE		29,307	112,511	759,973
28	AMORTIZATION & DEPRECIATION EXP		12,257	52,936	303,734
29	TAXES OTHER THAN INCOME		9,075	39,244	226,136
30	TAX EXPENSE		18,552	(17,076)	83,411
31	TOTAL OPERATING EXPENSES		69,190	187,615	1,373,254
32					
33	OPERATING INCOME		$40,960	$20,970	$414,115
34					
35	RATE OF RETURN		11.90%	1.41%	4.81%
36	INDEX RATE OF RETURN		2.27	0.27	0.92
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	SUMMARY AT PRESENT RATES						
2							
3	DEVELOPMENT OF RATE BASE						
4	GAS PLANT IN SERVICE		$8,236,951	$1,206,295	$3,851,878	$88,249	$67,286
5	DEPREC & AMORT RESERVE		2,129,717	296,799	940,617	21,422	17,081
6	NET PLANT IN SERVICE		6,107,234	909,496	2,911,261	66,827	50,205
7							
8	ADDITIONS & DEDUCTIONS						
9	CASH WORKING CAPITAL		(85,645)	(12,543)	(40,050)	(918)	(700)
10	MATERIALS & SUPPIES		67,623	9,903	31,623	725	552
11	PREPAYMENTS		6,496	951	3,038	70	53
12	CUSTOMER ADVANCES FOR CONSTRUCTION		(241,466)	(35,362)	(112,918)	(2,587)	(1,972)
13	CUSTOMER DEPOSITS		(100,798)	(14,762)	(47,137)	(1,080)	(823)
14	OTHER		25,380	3,181	11,281	258	242
15	ACCUM DEFERRED INCOME TAXES		(214,985)	(31,484)	(100,534)	(2,303)	(1,756)
16	TOTAL ADDITIONS & DEDUCTIONS		(543,394)	(80,115)	(254,697)	(5,835)	(4,404)
17							
18	TOTAL RATE BASE		$5,563,841	$829,380	$2,656,564	$60,992	$45,801
19							
20	DEVELOPMENT OF RETURN						
21	OPERATING REVENUES						
22	SALES OF GAS TO ULTIMATE CUST		1,527,532	117,541	520,368	73,078	23,562
23	OTHER OPERATING REVENUES		51,498	2,254	6,185	173	697
24	TOTAL GAS OPERATING REVENUES		1,579,029	119,795	526,553	73,251	24,260
25							
26	OPERATING EXPENSES						
27	OPER & MAINT EXPENSE		524,963	60,036	232,513	7,970	5,134
28	AMORTIZATION & DEPRECIATION EXP		212,659	29,411	93,814	2,147	1,706
29	TAXES OTHER THAN INCOME		151,031	21,848	69,815	1,600	1,234
30	TAX EXPENSE		195,594	(7,099)	16,887	22,868	5,643
31	TOTAL OPERATING EXPENSES		1,084,247	104,196	413,029	34,585	13,718
32							
33	OPERATING INCOME		$494,782	$15,598	$113,524	$38,666	$10,542
34							
35	RATE OF RETURN		8.89%	1.88%	4.27%	63.40%	23.02%
36	INDEX RATE OF RETURN		1.70	0.36	0.82	12.10	4.39
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	EQUALIZED RETURN AT PROPOSED ROR								
2									
3	UNADJUSTED RATE BASE		$162,358,856	$111,223,440	$31,532,892	$10,445,947	$9,049,785	$60,992	$45,801
4	CHANGE IN WC - PLANT	PLANT	0	0	0	0	0	0	0
5	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0	0
6	CHANGE IN WC - O&M	WCOTH	0	0	0	0	0	0	0
7	ADJUSTED RATE BASE		162,358,856	111,223,440	31,532,892	10,445,947	9,049,785	60,992	45,801
8	RATE OF RETURN ON RATE BASE		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
9	RETURN		14,284,546	9,785,585	2,774,305	919,048	796,212	5,366	4,030
10									
11	OPERATING EXPENSES								
12	PRESENT OPER & MAINT EXPENSE		24,708,666	19,075,208	3,901,051	901,790	817,512	7,970	5,134
13	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0	0	0
14	INCREASE IN UNCOLLECTIBLES	REVCHGC	0	0	0	0	0	0	0
15	TOTAL O&M AT PROPOSED		24,708,666	19,075,208	3,901,051	901,790	817,512	7,970	5,134
16	AMORTIZATION & DEPRECIATION EXP		7,220,392	5,228,737	1,282,990	368,927	335,885	2,147	1,706
17	TAXES OTHER THAN INCOME		4,724,754	3,317,751	887,021	274,455	242,694	1,600	1,234
18	TAX EXPENSE		5,690,195	3,909,890	1,094,952	367,066	315,136	1,656	1,495
19	TOTAL OPERATING EXPENSES		42,344,005	31,531,586	7,166,013	1,912,238	1,711,227	13,373	9,569
20									
21	COST OF SERVICE		$56,628,551	$41,317,171	$9,940,318	$2,831,286	$2,507,439	$18,739	$13,599
22									
23	PROPOSED REVENUE @ EQUALIZED ROR								
24	FIRM SALES OF GAS		55,148,248	40,128,829	9,774,364	2,783,198	2,430,472	18,727	12,659
25	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0
26	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0
27	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0
28	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0
29	TOTAL SALES OF GAS		55,148,248	40,128,829	9,774,364	2,783,198	2,430,472	18,727	12,659
30									
31	OTHER OPERATING REVENUES								
32	FORFEITED DISCOUNTS	FORFDISC	398,966	207,023	106,939	45,989	38,646	0	367
33	MISCELLANEOUS SERVICE REV	CUST487B	1,046,891	957,410	52,441	0	36,477	0	563
34	OTHER REVENUE	PLANT	34,447	23,909	6,575	2,099	1,843	12	9
35	OTHER REVENUE	PLANT	0	0	0	0	0	0	0
36	OTHER REVENUE	PLANT	0	0	0	0	0	0	0
37	TOTAL OTHER OPERATING REV		1,480,303	1,188,342	165,955	48,088	76,967	12	939
38									
39	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		$56,628,551	$41,317,171	$9,940,318	$2,831,286	$2,507,439	$18,739	$13,599
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	EQUALIZED RETURN AT PROPOSED ROR							
2								
3	UNADJUSTED RATE BASE		$28,352,651	$3,180,241	$344,249	$10,101,698	$5,563,841	$3,485,945
4	CHANGE IN WC - PLANT	PLANT	0	0	0	0	0	0
5	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0	0
6	CHANGE IN WC - O&M	WCOTH	0	0	0	0	0	0
7	ADJUSTED RATE BASE		28,352,651	3,180,241	344,249	10,101,698	5,563,841	3,485,945
8	RATE OF RETURN ON RATE BASE		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
9	RETURN		2,494,504	279,802	30,288	888,761	489,514	306,698
10								
11	OPERATING EXPENSES							
12	PRESENT OPER & MAINT EXPENSE		3,618,932	282,119	29,307	872,484	524,963	292,549
13	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0	0
14	INCREASE IN UNCOLLECTIBLES	REVCHGC	0	0	0	0	0	0
15	TOTAL O&M AT PROPOSED		3,618,932	282,119	29,307	872,484	524,963	292,549
16	AMORTIZATION & DEPRECIATION EXP		1,168,954	114,036	12,257	356,670	212,659	123,225
17	TAXES OTHER THAN INCOME		802,714	84,307	9,075	265,380	151,031	91,663
18	TAX EXPENSE		983,355	111,596	11,754	355,312	192,238	122,898
19	TOTAL OPERATING EXPENSES		6,573,955	592,058	62,392	1,849,846	1,080,891	630,335
20								
21	COST OF SERVICE		$9,068,458	$871,860	$92,679	$2,738,606	$1,570,405	$937,033
22								
23	PROPOSED REVENUE @ EQUALIZED ROR							
24	FIRM SALES OF GAS		8,924,076	850,288	90,468	2,692,730	1,519,544	910,928
25	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
26	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
27	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
28	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
29	TOTAL SALES OF GAS		8,924,076	850,288	90,468	2,692,730	1,519,544	910,928
30								
31	OTHER OPERATING REVENUES							
32	FORFEITED DISCOUNTS	FORFDISC	86,010	20,929	2,142	43,847	13,242	25,404
33	MISCELLANEOUS SERVICE REV	CUST487B	52,441	0	0	0	36,477	0
34	OTHER REVENUE	PLANT	5,932	643	69	2,029	1,142	701
35	OTHER REVENUE	PLANT	0	0	0	0	0	0
36	OTHER REVENUE	PLANT	0	0	0	0	0	0
37	TOTAL OTHER OPERATING REV		144,383	21,572	2,212	45,876	50,861	26,105
38								
39	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		$9,068,458	$871,860	$92,679	$2,738,606	$1,570,405	$937,033
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	EQUALIZED RETURN AT PROPOSED ROR						
2							
3	UNADJUSTED RATE BASE		$106,744,519	$4,478,921	$28,352,651	$944,419	$2,235,822
4	CHANGE IN WC - PLANT	PLANT	0	0	0	0	0
5	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
6	CHANGE IN WC - O&M	WCOTH	0	0	0	0	0
7	ADJUSTED RATE BASE		106,744,519	4,478,921	28,352,651	944,419	2,235,822
8	RATE OF RETURN ON RATE BASE		0.0880	0.0880	0.0880	0.0880	0.0880
9	RETURN		9,391,523	394,061	2,494,504	83,091	196,711
10							
11	OPERATING EXPENSES						
12	PRESENT OPER & MAINT EXPENSE		18,465,347	609,862	3,618,932	81,588	200,530
13	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0
14	INCREASE IN UNCOLLECTIBLES	REVCHGC	0	0	0	0	0
15	TOTAL O&M AT PROPOSED		18,465,347	609,862	3,618,932	81,588	200,530
16	AMORTIZATION & DEPRECIATION EXP		5,020,234	208,502	1,168,954	34,428	79,608
17	TAXES OTHER THAN INCOME		3,185,040	132,711	802,714	25,271	59,036
18	TAX EXPENSE		3,750,952	158,938	983,355	32,999	78,597
19	TOTAL OPERATING EXPENSES		30,421,573	1,110,013	6,573,955	174,287	417,771
20							
21	COST OF SERVICE		$39,813,096	$1,504,074	$9,068,458	$257,378	$614,482
22							
23	PROPOSED REVENUE @ EQUALIZED ROR						
24	FIRM SALES OF GAS		38,648,414	1,480,415	8,924,076	254,869	595,419
25	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
26	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
27	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
28	SALES FOR RESALE	DEMGAS	0	0	0	0	0
29	TOTAL SALES OF GAS		38,648,414	1,480,415	8,924,076	254,869	595,419
30							
31	OTHER OPERATING REVENUES						
32	FORFEITED DISCOUNTS	FORFDISC	202,859	4,165	86,010	2,316	18,613
33	MISCELLANEOUS SERVICE REV	CUST487B	938,880	18,530	52,441	0	0
34	OTHER REVENUE	PLANT	22,943	965	5,932	192	451
35	OTHER REVENUE	PLANT	0	0	0	0	0
36	OTHER REVENUE	PLANT	0	0	0	0	0
37	TOTAL OTHER OPERATING REV		1,164,683	23,660	144,383	2,508	19,063
38							
39	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		$39,813,096	$1,504,074	$9,068,458	$257,378	$614,482
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	EQUALIZED RETURN AT PROPOSED ROR				
2					
3	UNADJUSTED RATE BASE		$344,249	$1,486,354	$8,615,344
4	CHANGE IN WC - PLANT	PLANT	0	0	0
5	CHANGE IN WC - COMMODITY	WCGC	0	0	0
6	CHANGE IN WC - O&M	WCOTH	0	0	0
7	ADJUSTED RATE BASE		344,249	1,486,354	8,615,344
8	RATE OF RETURN ON RATE BASE		0.0880	0.0880	0.0880
9	RETURN		30,288	130,771	757,989
10					
11	OPERATING EXPENSES				
12	PRESENT OPER & MAINT EXPENSE		29,307	112,511	759,973
13	CHANGE IN GAS COSTS	GASSALES	0	0	0
14	INCREASE IN UNCOLLECTIBLES	REVCHGC	0	0	0
15	TOTAL O&M AT PROPOSED		29,307	112,511	759,973
16	AMORTIZATION & DEPRECIATION EXP		12,257	52,936	303,734
17	TAXES OTHER THAN INCOME		9,075	39,244	226,136
18	TAX EXPENSE		11,754	52,864	302,448
19	TOTAL OPERATING EXPENSES		62,392	257,555	1,592,291
20					
21	COST OF SERVICE		$92,679	$388,326	$2,350,280
22					
23	PROPOSED REVENUE @ EQUALIZED ROR				
24	FIRM SALES OF GAS		90,468	383,598	2,309,132
25	INTERR SALES GAS COST REV	GASSALES	0	0	0
26	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0
27	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0
28	SALES FOR RESALE	DEMGAS	0	0	0
29	TOTAL SALES OF GAS		90,468	383,598	2,309,132
30					
31	OTHER OPERATING REVENUES				
32	FORFEITED DISCOUNTS	FORFDISC	2,142	4,428	39,419
33	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0
34	OTHER REVENUE	PLANT	69	300	1,730
35	OTHER REVENUE	PLANT	0	0	0
36	OTHER REVENUE	PLANT	0	0	0
37	TOTAL OTHER OPERATING REV		2,212	4,728	41,149
38					
39	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		$92,679	$388,326	$2,350,280
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	EQUALIZED RETURN AT PROPOSED ROR						
2							
3	UNADJUSTED RATE BASE		$5,563,841	$829,380	$2,656,564	$60,992	$45,801
4	CHANGE IN WC - PLANT	PLANT	0	0	0	0	0
5	CHANGE IN WC - COMMODITY	WCGC	0	0	0	0	0
6	CHANGE IN WC - O&M	WCOTH	0	0	0	0	0
7	ADJUSTED RATE BASE		5,563,841	829,380	2,656,564	60,992	45,801
8	RATE OF RETURN ON RATE BASE		0.0880	0.0880	0.0880	0.0880	0.0880
9	RETURN		489,514	72,970	233,728	5,366	4,030
10							
11	OPERATING EXPENSES						
12	PRESENT OPER & MAINT EXPENSE		524,963	60,036	232,513	7,970	5,134
13	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0
14	INCREASE IN UNCOLLECTIBLES	REVCHGC	0	0	0	0	0
15	TOTAL O&M AT PROPOSED		524,963	60,036	232,513	7,970	5,134
16	AMORTIZATION & DEPRECIATION EXP		212,659	29,411	93,814	2,147	1,706
17	TAXES OTHER THAN INCOME		151,031	21,848	69,815	1,600	1,234
18	TAX EXPENSE		192,238	29,445	93,453	1,656	1,495
19	TOTAL OPERATING EXPENSES		1,080,891	140,740	489,595	13,373	9,569
20							
21	COST OF SERVICE		$1,570,405	$213,710	$723,323	$18,739	$13,599
22							
23	PROPOSED REVENUE @ EQUALIZED ROR						
24	FIRM SALES OF GAS		1,519,544	210,520	700,407	18,727	12,659
25	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
26	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
27	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
28	SALES FOR RESALE	DEMGAS	0	0	0	0	0
29	TOTAL SALES OF GAS		1,519,544	210,520	700,407	18,727	12,659
30							
31	OTHER OPERATING REVENUES						
32	FORFEITED DISCOUNTS	FORFDISC	13,242	3,023	22,382	0	367
33	MISCELLANEOUS SERVICE REV	CUST487B	36,477	0	0	0	563
34	OTHER REVENUE	PLANT	1,142	167	534	12	9
35	OTHER REVENUE	PLANT	0	0	0	0	0
36	OTHER REVENUE	PLANT	0	0	0	0	0
37	TOTAL OTHER OPERATING REV		50,861	3,190	22,916	12	939
38							
39	TOTAL PROPOSED REVENUE @ EQUALIZED ROR		$1,570,405	$213,710	$723,323	$18,739	$13,599
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	RETURN AT PROPOSED RATES								
2									
3	SALES REVENUE								
4	FIRM SALES OF GAS		55,148,248	38,808,927	11,097,173	2,512,097	2,613,611	87,999	28,441
5	INTERR SALES GAS COST REV		0	0	0	0	0	0	0
6	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0	0
7	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0	0
8	SALES FOR RESALE		0	0	0	0	0	0	0
9	TOTAL SALES OF GAS		55,148,248	38,808,927	11,097,173	2,512,097	2,613,611	87,999	28,441
10									
11	OTHER OPERATING REVENUES								
12	FORFEITED DISCOUNTS		398,966	207,023	106,939	45,989	38,646	0	367
13	MISCELLANEOUS SERVICE REV		1,046,891	957,410	52,441	0	36,477	0	563
14	OTHER REVENUE		34,447	23,909	6,575	2,099	1,843	12	9
15	OTHER REVENUE		0	0	0	0	0	0	0
16	OTHER REVENUE		0	0	0	0	0	0	0
17	TOTAL OTHER OPERATING REV		1,480,303	1,188,342	165,955	48,088	76,967	12	939
18									
19	TOTAL GAS OPERATING REVENUE		$56,628,551	$39,997,270	$11,263,128	$2,560,185	$2,690,578	$88,011	$29,380
20									
21	OPERATING EXPENSES								
22	OPERATION & MAINT EXPENSE		$24,708,666	$19,075,208	$3,901,051	$901,790	$817,512	$7,970	$5,134
23	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0	0	0
24	INCREASE IN UNCOLLECTIBLES	REVCHGP	0	0	0	0	0	0	0
25	TOTAL O&M AT PROPOSED		24,708,666	19,075,208	3,901,051	901,790	817,512	7,970	5,134
26	AMORTIZATION & DEPRECIATION EXP		7,220,392	5,228,737	1,282,990	368,927	335,885	2,147	1,706
27	TAXES OTHER THAN INCOME		4,724,754	3,317,751	887,021	274,455	242,694	1,600	1,234
28	TAX EXPENSE		5,690,195	3,909,890	1,094,952	367,066	315,136	1,656	1,495
29	TOTAL OPERATING EXPENSES		$42,344,005	$31,531,586	$7,166,013	$1,912,238	$1,711,227	$13,373	$9,569
30									
31	RETURN AT PROPOSED RATES		$14,284,546	$8,465,684	$4,097,115	$647,947	$979,351	$74,638	$19,811
32									
33	RATE OF RETURN		8.80%	7.61%	12.99%	6.20%	10.82%	122.37%	43.25%
34	INDEX RATE OF RETURN		1.000	0.865	1.477	0.705	1.230	13.909	4.916
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	RETURN AT PROPOSED RATES							
2								
3	SALES REVENUE							
4	FIRM SALES OF GAS		10,298,232	798,941	131,795	2,380,302	1,843,776	769,835
5	INTERR SALES GAS COST REV		0	0	0	0	0	0
6	INTERR SALES PROFIT MARGINS		0	0	0	0	0	0
7	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0	0
8	SALES FOR RESALE		0	0	0	0	0	0
9	TOTAL SALES OF GAS		10,298,232	798,941	131,795	2,380,302	1,843,776	769,835
10								
11	OTHER OPERATING REVENUES							
12	FORFEITED DISCOUNTS		86,010	20,929	2,142	43,847	13,242	25,404
13	MISCELLANEOUS SERVICE REV		52,441	0	0	0	36,477	0
14	OTHER REVENUE		5,932	643	69	2,029	1,142	701
15	OTHER REVENUE		0	0	0	0	0	0
16	OTHER REVENUE		0	0	0	0	0	0
17	TOTAL OTHER OPERATING REV		144,383	21,572	2,212	45,876	50,861	26,105
18								
19	TOTAL GAS OPERATING REVENUE		$10,442,615	$820,513	$134,007	$2,426,178	$1,894,637	$795,941
20								
21	OPERATING EXPENSES							
22	OPERATION & MAINT EXPENSE		$3,618,932	$282,119	$29,307	$872,484	$524,963	$292,549
23	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0	0
24	INCREASE IN UNCOLLECTIBLES	REVCHGP	0	0	0	0	0	0
25	TOTAL O&M AT PROPOSED		3,618,932	282,119	29,307	872,484	524,963	292,549
26	AMORTIZATION & DEPRECIATION EXP		1,168,954	114,036	12,257	356,670	212,659	123,225
27	TAXES OTHER THAN INCOME		802,714	84,307	9,075	265,380	151,031	91,663
28	TAX EXPENSE		983,355	111,596	11,754	355,312	192,238	122,898
29	TOTAL OPERATING EXPENSES		$6,573,955	$592,058	$62,392	$1,849,846	$1,080,891	$630,335
30								
31	RETURN AT PROPOSED RATES		$3,868,660	$228,455	$71,615	$576,333	$813,746	$165,605
32								
33	RATE OF RETURN		13.64%	7.18%	20.80%	5.71%	14.63%	4.75%
34	INDEX RATE OF RETURN		1.551	0.816	2.364	0.648	1.662	0.540
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	RETURN AT PROPOSED RATES						
2							
3	SALES REVENUE						
4	FIRM SALES OF GAS		37,631,487	1,177,440	10,298,232	255,466	543,475
5	INTERR SALES GAS COST REV		0	0	0	0	0
6	INTERR SALES PROFIT MARGINS		0	0	0	0	0
7	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0
8	SALES FOR RESALE		0	0	0	0	0
9	TOTAL SALES OF GAS		37,631,487	1,177,440	10,298,232	255,466	543,475
10							
11	OTHER OPERATING REVENUES						
12	FORFEITED DISCOUNTS		202,859	4,165	86,010	2,316	18,613
13	MISCELLANEOUS SERVICE REV		938,880	18,530	52,441	0	0
14	OTHER REVENUE		22,943	965	5,932	192	451
15	OTHER REVENUE		0	0	0	0	0
16	OTHER REVENUE		0	0	0	0	0
17	TOTAL OTHER OPERATING REV		1,164,683	23,660	144,383	2,508	19,063
18							
19	TOTAL GAS OPERATING REVENUE		$38,796,170	$1,201,100	$10,442,615	$257,975	$562,538
20							
21	OPERATING EXPENSES						
22	OPERATION & MAINT EXPENSE		$18,465,347	$609,862	$3,618,932	$81,588	$200,530
23	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0
24	INCREASE IN UNCOLLECTIBLES	REVCHGP	0	0	0	0	0
25	TOTAL O&M AT PROPOSED		18,465,347	609,862	3,618,932	81,588	200,530
26	AMORTIZATION & DEPRECIATION EXP		5,020,234	208,502	1,168,954	34,428	79,608
27	TAXES OTHER THAN INCOME		3,185,040	132,711	802,714	25,271	59,036
28	TAX EXPENSE		3,750,952	158,938	983,355	32,999	78,597
29	TOTAL OPERATING EXPENSES		$30,421,573	$1,110,013	$6,573,955	$174,287	$417,771
30							
31	RETURN AT PROPOSED RATES		8,374,596	91,087	3,868,660	83,688	144,767
32							
33	RATE OF RETURN		7.85%	2.03%	13.64%	8.86%	6.47%
34	INDEX RATE OF RETURN		89.17%	23.11%	155.09%	100.72%	73.59%
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	RETURN AT PROPOSED RATES				
2					
3	SALES REVENUE				
4	FIRM SALES OF GAS		131,795	247,076	2,133,226
5	INTERR SALES GAS COST REV		0	0	0
6	INTERR SALES PROFIT MARGINS		0	0	0
7	INTERRUPTIBLE TRANSPORTATION		0	0	0
8	SALES FOR RESALE		0	0	0
9	TOTAL SALES OF GAS		131,795	247,076	2,133,226
10					
11	OTHER OPERATING REVENUES				
12	FORFEITED DISCOUNTS		2,142	4,428	39,419
13	MISCELLANEOUS SERVICE REV		0	0	0
14	OTHER REVENUE		69	300	1,730
15	OTHER REVENUE		0	0	0
16	OTHER REVENUE		0	0	0
17	TOTAL OTHER OPERATING REV		2,212	4,728	41,149
18					
19	TOTAL GAS OPERATING REVENUE		$134,007	$251,804	$2,174,375
20					
21	OPERATING EXPENSES				
22	OPERATION & MAINT EXPENSE		$29,307	$112,511	$759,973
23	CHANGE IN GAS COSTS	GASSALES	0	0	0
24	INCREASE IN UNCOLLECTIBLES	REVCHGP	0	0	0
25	TOTAL O&M AT PROPOSED		29,307	112,511	759,973
26	AMORTIZATION & DEPRECIATION EXP		12,257	52,936	303,734
27	TAXES OTHER THAN INCOME		9,075	39,244	226,136
28	TAX EXPENSE		11,754	52,864	302,448
29	TOTAL OPERATING EXPENSES		$62,392	$257,555	$1,592,291
30					
31	RETURN AT PROPOSED RATES		71,615	(5,751)	582,084
32					
33	RATE OF RETURN		20.80%	-0.39%	6.76%
34	INDEX RATE OF RETURN		236.45%	-4.40%	76.79%
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	RETURN AT PROPOSED RATES						
2							
3	SALES REVENUE						
4	FIRM SALES OF GAS		1,843,776	141,736	628,100	87,999	28,441
5	INTERR SALES GAS COST REV		0	0	0	0	0
6	INTERR SALES PROFIT MARGINS		0	0	0	0	0
7	INTERRUPTIBLE TRANSPORTATION		0	0	0	0	0
8	SALES FOR RESALE		0	0	0	0	0
9	TOTAL SALES OF GAS		1,843,776	141,736	628,100	87,999	28,441
10							
11	OTHER OPERATING REVENUES						
12	FORFEITED DISCOUNTS		13,242	3,023	22,382	0	367
13	MISCELLANEOUS SERVICE REV		36,477	0	0	0	563
14	OTHER REVENUE		1,142	167	534	12	9
15	OTHER REVENUE		0	0	0	0	0
16	OTHER REVENUE		0	0	0	0	0
17	TOTAL OTHER OPERATING REV		50,861	3,190	22,916	12	939
18							
19	TOTAL GAS OPERATING REVENUE		$1,894,637	$144,925	$651,015	$88,011	$29,380
20							
21	OPERATING EXPENSES						
22	OPERATION & MAINT EXPENSE		$524,963	$60,036	$232,513	$7,970	$5,134
23	CHANGE IN GAS COSTS	GASSALES	0	0	0	0	0
24	INCREASE IN UNCOLLECTIBLES	REVCHGP	0	0	0	0	0
25	TOTAL O&M AT PROPOSED		524,963	60,036	232,513	7,970	5,134
26	AMORTIZATION & DEPRECIATION EXP		212,659	29,411	93,814	2,147	1,706
27	TAXES OTHER THAN INCOME		151,031	21,848	69,815	1,600	1,234
28	TAX EXPENSE		192,238	29,445	93,453	1,656	1,495
29	TOTAL OPERATING EXPENSES		$1,080,891	$140,740	$489,595	$13,373	$9,569
30							
31	RETURN AT PROPOSED RATES		813,746	4,185	161,420	74,638	19,811
32							
33	RATE OF RETURN		14.63%	0.50%	6.08%	122.37%	43.25%
34	INDEX RATE OF RETURN		166.24%	5.74%	69.06%	1390.91%	491.63%
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEVELOPMENT OF RATE BASE								
2									
3	**GAS PLANT IN SERVICE**								
4									
5	INTANGIBLE PLANT								
6	302-FRANCHISES & CONSENTS	LABOR	$392,682	$309,996	$60,488	$10,877	$11,196	$63	$62
7	302-FRANCHISES & CONSENTS - ACQ ADJ	LABOR	(36,464)	(28,786)	(5,617)	(1,010)	(1,040)	(6)	(6)
8	303-MISC. INTANGIBLE PLANT	LABOR	922,947	728,605	142,169	25,565	26,315	148	145
9	303-MISC. INTANGIBLE PLANT - ACQ ADJ	LABOR	(36,142)	(28,532)	(5,567)	(1,001)	(1,030)	(6)	(6)
10	TOTAL INTANGIBLE PLANT		1,243,023	981,283	191,473	34,430	35,441	200	196
11									
12	TRANSMISSION PLANT								
13	365-LAND & LAND RIGHTS	TRANS	87,625	50,133	21,265	8,960	7,177	53	36
14	365-LAND & LAND RIGHTS - ACQ ADJ	TRANS	(15,425)	(8,825)	(3,743)	(1,577)	(1,263)	(9)	(6)
15	366-STRUCTURES & IMPROVEMENTS	TRANS	16,047	9,181	3,894	1,641	1,314	10	7
16	366-STRUCTURES & IMPROVE - ACQ ADJ	TRANS	(2,352)	(1,346)	(571)	(241)	(193)	(1)	(1)
17	367-MAINS	TRANS	17,678,612	10,114,575	4,290,372	1,807,800	1,447,918	10,633	7,314
18	367-MAINS - ACQ ADJ	TRANS	(1,604,647)	(918,077)	(389,427)	(164,090)	(131,424)	(965)	(664)
19	369-MEASURING & REG STATION EQUIP.	TRANS	846,096	484,082	205,337	86,521	69,297	509	350
20	369-MEAS & REG STA EQUIP - ACQ ADJ	TRANS	(424,444)	(242,840)	(103,007)	(43,403)	(34,763)	(255)	(176)
21	371-OTHER EQUIPMENT	TRANS	(8,778)	(5,022)	(2,130)	(898)	(719)	(5)	(4)
22	371-OTHER EQUIPMENT - ACQ ADJ	TRANS	(24,187)	(13,838)	(5,870)	(2,473)	(1,981)	(15)	(10)
23	TOTAL TRANSMISSION PLANT		16,548,546	9,468,024	4,016,119	1,692,241	1,355,363	9,953	6,846
24									
25	DISTRIBUTION PLANT								
26	374-LAND & LAND RIGHTS	DISTR	245,654	140,548	59,617	25,120	20,120	148	102
27	374-LAND & LAND RIGHTS - ACQ ADJ	DISTR	(38,784)	(22,190)	(9,412)	(3,966)	(3,177)	(23)	(16)
28	375-STRUCTURES & IMPROV	DISTR	10,423	5,964	2,530	1,066	854	6	4
29	375-STRUCTURES & IMPROV - ACQ ADJ	DISTR	(247)	(141)	(60)	(25)	(20)	(0)	(0)
30	376-MAINS	DISTMAIN	137,954,659	78,928,864	33,479,822	14,107,130	11,298,797	82,973	57,072
31	376-MAINS - ACQ ADJ	DISTMAIN	(17,621,606)	(10,081,960)	(4,276,537)	(1,801,971)	(1,443,249)	(10,599)	(7,290)
32	378-MEAS. & REG. EQUIP-GEN	DISTREG	1,916,236	1,096,348	465,046	195,953	156,944	1,153	793
33	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	DISTREG	(188,503)	(107,849)	(45,747)	(19,276)	(15,439)	(113)	(78)
34	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	2,222,861	1,271,779	539,460	227,308	182,057	1,337	920
35	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	DISTREG	(239,569)	(137,066)	(58,140)	(24,498)	(19,621)	(144)	(99)
36	380-SERVICES	CUST380	72,951,925	66,170,791	5,802,812	23,007	952,116	0	3,200
37	380-SERVICES - ACQ ADJ	CUST380	(6,640,414)	(6,023,165)	(528,198)	(2,094)	(86,666)	0	(291)
38	381-METERS	CUST381	13,255,870	10,635,950	2,465,772	39,257	113,552	0	1,340
39	381-METERS - ACQ ADJ	CUST381	(1,160,990)	(931,529)	(215,960)	(3,438)	(9,945)	0	(117)
40	382-METER INSTALLATIONS	CUST382	6,788,598	5,446,884	1,262,772	20,104	58,152	0	686
41	382-METER INSTALLATIONS - ACQ ADJ	CUST382	(744,797)	(597,593)	(138,542)	(2,206)	(6,380)	0	(75)
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	DEVELOPMENT OF RATE BASE							
2								
3	**GAS PLANT IN SERVICE**							
4								
5	INTANGIBLE PLANT							
6	302-FRANCHISES & CONSENTS	LABOR	$56,935	$3,553	$369	$10,508	$7,603	$3,593
7	302-FRANCHISES & CONSENTS - ACQ ADJ	LABOR	(5,287)	(330)	(34)	(976)	(706)	(334)
8	303-MISC. INTANGIBLE PLANT	LABOR	133,817	8,352	867	24,697	17,870	8,445
9	303-MISC. INTANGIBLE PLANT - ACQ ADJ	LABOR	(5,240)	(327)	(34)	(967)	(700)	(331)
10	TOTAL INTANGIBLE PLANT		180,225	11,248	1,168	33,262	24,067	11,374
11								
12	TRANSMISSION PLANT							
13	365-LAND & LAND RIGHTS	TRANS	18,588	2,677	292	8,668	4,185	2,991
14	365-LAND & LAND RIGHTS - ACQ ADJ	TRANS	(3,272)	(471)	(51)	(1,526)	(737)	(527)
15	366-STRUCTURES & IMPROVEMENTS	TRANS	3,404	490	54	1,587	766	548
16	366-STRUCTURES & IMPROVE - ACQ ADJ	TRANS	(499)	(72)	(8)	(233)	(112)	(80)
17	367-MAINS	TRANS	3,750,250	540,122	58,963	1,748,837	844,403	603,515
18	367-MAINS - ACQ ADJ	TRANS	(340,402)	(49,026)	(5,352)	(158,738)	(76,644)	(54,780)
19	369-MEASURING & REG STATION EQUIP.	TRANS	179,486	25,850	2,822	83,699	40,413	28,884
20	369-MEAS & REG STA EQUIP - ACQ ADJ	TRANS	(90,039)	(12,968)	(1,416)	(41,988)	(20,273)	(14,490)
21	371-OTHER EQUIPMENT	TRANS	(1,862)	(268)	(29)	(868)	(419)	(300)
22	371-OTHER EQUIPMENT - ACQ ADJ	TRANS	(5,131)	(739)	(81)	(2,393)	(1,155)	(826)
23	TOTAL TRANSMISSION PLANT		3,510,523	505,596	55,194	1,637,047	790,426	564,937
24								
25	DISTRIBUTION PLANT							
26	374-LAND & LAND RIGHTS	DISTR	52,112	7,505	819	24,301	11,733	8,386
27	374-LAND & LAND RIGHTS - ACQ ADJ	DISTR	(8,228)	(1,185)	(129)	(3,837)	(1,853)	(1,324)
28	375-STRUCTURES & IMPROV	DISTR	2,211	318	35	1,031	498	356
29	375-STRUCTURES & IMPROV - ACQ ADJ	DISTR	(52)	(8)	(1)	(24)	(12)	(8)
30	376-MAINS	DISTMAIN	29,264,990	4,214,832	460,115	13,647,015	6,589,278	4,709,520
31	376-MAINS - ACQ ADJ	DISTMAIN	(3,738,157)	(538,381)	(58,773)	(1,743,198)	(841,680)	(601,569)
32	378-MEAS. & REG. EQUIP-GEN	DISTREG	406,500	58,545	6,391	189,562	91,527	65,417
33	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	DISTREG	(39,988)	(5,759)	(629)	(18,647)	(9,004)	(6,435)
34	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	471,546	67,914	7,414	219,894	106,173	75,884
35	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	DISTREG	(50,821)	(7,319)	(799)	(23,699)	(11,443)	(8,178)
36	380-SERVICES	CUST380	5,785,431	17,381	6,755	16,252	944,140	7,976
37	380-SERVICES - ACQ ADJ	CUST380	(526,616)	(1,582)	(615)	(1,479)	(85,940)	(726)
38	381-METERS	CUST381	2,422,162	43,611	1,258	37,999	105,023	8,528
39	381-METERS - ACQ ADJ	CUST381	(212,140)	(3,820)	(110)	(3,328)	(9,198)	(747)
40	382-METER INSTALLATIONS	CUST382	1,240,438	22,334	644	19,460	53,785	4,367
41	382-METER INSTALLATIONS - ACQ ADJ	CUST382	(136,092)	(2,450)	(71)	(2,135)	(5,901)	(479)
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	DEVELOPMENT OF RATE BASE						
2							
3	**GAS PLANT IN SERVICE**						
4							
5	INTANGIBLE PLANT						
6	302-FRANCHISES & CONSENTS	LABOR	$298,590	$11,406	$56,935	$1,135	$2,418
7	302-FRANCHISES & CONSENTS - ACQ ADJ	LABOR	(27,727)	(1,059)	(5,287)	(105)	(225)
8	303-MISC. INTANGIBLE PLANT	LABOR	701,797	26,808	133,817	2,668	5,684
9	303-MISC. INTANGIBLE PLANT - ACQ ADJ	LABOR	(27,482)	(1,050)	(5,240)	(104)	(223)
10	TOTAL INTANGIBLE PLANT		945,178	36,105	180,225	3,594	7,655
11							
12	TRANSMISSION PLANT						
13	365-LAND & LAND RIGHTS	TRANS	48,178	1,955	18,588	777	1,900
14	365-LAND & LAND RIGHTS - ACQ ADJ	TRANS	(8,481)	(344)	(3,272)	(137)	(335)
15	366-STRUCTURES & IMPROVEMENTS	TRANS	8,823	358	3,404	142	348
16	366-STRUCTURES & IMPROVE - ACQ ADJ	TRANS	(1,293)	(52)	(499)	(21)	(51)
17	367-MAINS	TRANS	9,720,130	394,446	3,750,250	156,726	383,396
18	367-MAINS - ACQ ADJ	TRANS	(882,274)	(35,803)	(340,402)	(14,226)	(34,800)
19	369-MEASURING & REG STATION EQUIP.	TRANS	465,204	18,878	179,486	7,501	18,349
20	369-MEAS & REG STA EQUIP - ACQ ADJ	TRANS	(233,369)	(9,470)	(90,039)	(3,763)	(9,205)
21	371-OTHER EQUIPMENT	TRANS	(4,826)	(196)	(1,862)	(78)	(190)
22	371-OTHER EQUIPMENT - ACQ ADJ	TRANS	(13,299)	(540)	(5,131)	(214)	(525)
23	TOTAL TRANSMISSION PLANT		9,098,792	369,232	3,510,523	146,708	358,888
24							
25	DISTRIBUTION PLANT						
26	374-LAND & LAND RIGHTS	DISTR	135,067	5,481	52,112	2,178	5,327
27	374-LAND & LAND RIGHTS - ACQ ADJ	DISTR	(21,325)	(865)	(8,228)	(344)	(841)
28	375-STRUCTURES & IMPROV	DISTR	5,731	233	2,211	92	226
29	375-STRUCTURES & IMPROV - ACQ ADJ	DISTR	(136)	(6)	(52)	(2)	(5)
30	376-MAINS	DISTMAIN	75,850,817	3,078,047	29,264,990	1,223,010	2,991,822
31	376-MAINS - ACQ ADJ	DISTMAIN	(9,688,786)	(393,174)	(3,738,157)	(156,221)	(382,160)
32	378-MEAS. & REG. EQUIP-GEN	DISTREG	1,053,593	42,755	406,500	16,988	41,557
33	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	DISTREG	(103,643)	(4,206)	(39,988)	(1,671)	(4,088)
34	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	1,222,183	49,597	471,546	19,706	48,207
35	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	DISTREG	(131,721)	(5,345)	(50,821)	(2,124)	(5,196)
36	380-SERVICES	CUST380	63,363,598	2,807,193	5,785,431	9,255	8,126
37	380-SERVICES - ACQ ADJ	CUST380	(5,767,641)	(255,523)	(526,616)	(842)	(740)
38	381-METERS	CUST381	10,184,736	451,214	2,422,162	23,221	20,389
39	381-METERS - ACQ ADJ	CUST381	(892,010)	(39,519)	(212,140)	(2,034)	(1,786)
40	382-METER INSTALLATIONS	CUST382	5,215,808	231,076	1,240,438	11,892	10,442
41	382-METER INSTALLATIONS - ACQ ADJ	CUST382	(572,241)	(25,352)	(136,092)	(1,305)	(1,146)
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVELOPMENT OF RATE BASE				
2					
3	**GAS PLANT IN SERVICE**				
4					
5	INTANGIBLE PLANT				
6	302-FRANCHISES & CONSENTS	LABOR	$369	$1,613	$8,895
7	302-FRANCHISES & CONSENTS - ACQ ADJ	LABOR	(34)	(150)	(826)
8	303-MISC. INTANGIBLE PLANT	LABOR	867	3,791	20,906
9	303-MISC. INTANGIBLE PLANT - ACQ ADJ	LABOR	(34)	(148)	(819)
10	TOTAL INTANGIBLE PLANT		1,168	5,106	28,156
11					
12	TRANSMISSION PLANT				
13	365-LAND & LAND RIGHTS	TRANS	292	1,262	7,406
14	365-LAND & LAND RIGHTS - ACQ ADJ	TRANS	(51)	(222)	(1,304)
15	366-STRUCTURES & IMPROVEMENTS	TRANS	54	231	1,356
16	366-STRUCTURES & IMPROVE - ACQ ADJ	TRANS	(8)	(34)	(199)
17	367-MAINS	TRANS	58,963	254,589	1,494,248
18	367-MAINS - ACQ ADJ	TRANS	(5,352)	(23,108)	(135,629)
19	369-MEASURING & REG STATION EQUIP.	TRANS	2,822	12,185	71,514
20	369-MEAS & REG STA EQUIP - ACQ ADJ	TRANS	(1,416)	(6,112)	(35,875)
21	371-OTHER EQUIPMENT	TRANS	(29)	(126)	(742)
22	371-OTHER EQUIPMENT - ACQ ADJ	TRANS	(81)	(348)	(2,044)
23	TOTAL TRANSMISSION PLANT		55,194	238,315	1,398,732
24					
25	DISTRIBUTION PLANT				
26	374-LAND & LAND RIGHTS	DISTR	819	3,538	20,763
27	374-LAND & LAND RIGHTS - ACQ ADJ	DISTR	(129)	(559)	(3,278)
28	375-STRUCTURES & IMPROV	DISTR	35	150	881
29	375-STRUCTURES & IMPROV - ACQ ADJ	DISTR	(1)	(4)	(21)
30	376-MAINS	DISTMAIN	460,115	1,986,683	11,660,332
31	376-MAINS - ACQ ADJ	DISTMAIN	(58,773)	(253,768)	(1,489,430)
32	378-MEAS. & REG. EQUIP-GEN	DISTREG	6,391	27,596	161,966
33	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	DISTREG	(629)	(2,715)	(15,933)
34	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	7,414	32,011	187,883
35	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	DISTREG	(799)	(3,450)	(20,249)
36	380-SERVICES	CUST380	6,755	6,320	9,932
37	380-SERVICES - ACQ ADJ	CUST380	(615)	(575)	(904)
38	381-METERS	CUST381	1,258	14,000	24,000
39	381-METERS - ACQ ADJ	CUST381	(110)	(1,226)	(2,102)
40	382-METER INSTALLATIONS	CUST382	644	7,170	12,291
41	382-METER INSTALLATIONS - ACQ ADJ	CUST382	(71)	(787)	(1,348)
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEVELOPMENT OF RATE BASE						
2							
3	**GAS PLANT IN SERVICE**						
4							
5	INTANGIBLE PLANT						
6	302-FRANCHISES & CONSENTS	LABOR	$7,603	$846	$2,747	$63	$62
7	302-FRANCHISES & CONSENTS - ACQ ADJ	LABOR	(706)	(79)	(255)	(6)	(6)
8	303-MISC. INTANGIBLE PLANT	LABOR	17,870	1,989	6,456	148	145
9	303-MISC. INTANGIBLE PLANT - ACQ ADJ	LABOR	(700)	(78)	(253)	(6)	(6)
10	TOTAL INTANGIBLE PLANT		24,067	2,679	8,694	200	196
11							
12	TRANSMISSION PLANT						
13	365-LAND & LAND RIGHTS	TRANS	4,185	710	2,282	53	36
14	365-LAND & LAND RIGHTS - ACQ ADJ	TRANS	(737)	(125)	(402)	(9)	(6)
15	366-STRUCTURES & IMPROVEMENTS	TRANS	766	130	418	10	7
16	366-STRUCTURES & IMPROVE - ACQ ADJ	TRANS	(112)	(19)	(61)	(1)	(1)
17	367-MAINS	TRANS	844,403	143,178	460,338	10,633	7,314
18	367-MAINS - ACQ ADJ	TRANS	(76,644)	(12,996)	(41,784)	(965)	(664)
19	369-MEASURING & REG STATION EQUIP.	TRANS	40,413	6,852	22,032	509	350
20	369-MEAS & REG STA EQUIP - ACQ ADJ	TRANS	(20,273)	(3,438)	(11,052)	(255)	(176)
21	371-OTHER EQUIPMENT	TRANS	(419)	(71)	(229)	(5)	(4)
22	371-OTHER EQUIPMENT - ACQ ADJ	TRANS	(1,155)	(196)	(630)	(15)	(10)
23	TOTAL TRANSMISSION PLANT		790,426	134,025	430,912	9,953	6,846
24							
25	DISTRIBUTION PLANT						
26	374-LAND & LAND RIGHTS	DISTR	11,733	1,990	6,397	148	102
27	374-LAND & LAND RIGHTS - ACQ ADJ	DISTR	(1,853)	(314)	(1,010)	(23)	(16)
28	375-STRUCTURES & IMPROV	DISTR	498	84	271	6	4
29	375-STRUCTURES & IMPROV - ACQ ADJ	DISTR	(12)	(2)	(6)	(0)	(0)
30	376-MAINS	DISTMAIN	6,589,278	1,117,284	3,592,236	82,973	57,072
31	376-MAINS - ACQ ADJ	DISTMAIN	(841,680)	(142,716)	(458,853)	(10,599)	(7,290)
32	378-MEAS. & REG. EQUIP-GEN	DISTREG	91,527	15,519	49,897	1,153	793
33	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	DISTREG	(9,004)	(1,527)	(4,908)	(113)	(78)
34	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	106,173	18,003	57,882	1,337	920
35	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	DISTREG	(11,443)	(1,940)	(6,238)	(144)	(99)
36	380-SERVICES	CUST380	944,140	5,267	2,709	0	3,200
37	380-SERVICES - ACQ ADJ	CUST380	(85,940)	(479)	(247)	0	(291)
38	381-METERS	CUST381	105,023	528	8,000	0	1,340
39	381-METERS - ACQ ADJ	CUST381	(9,198)	(46)	(701)	0	(117)
40	382-METER INSTALLATIONS	CUST382	53,785	271	4,097	0	686
41	382-METER INSTALLATIONS - ACQ ADJ	CUST382	(5,901)	(30)	(449)	0	(75)
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEVELOPMENT OF RATE BASE								
2									
3	**GAS PLANT IN SERVICE CONTINUED**								
4									
5	DISTRIBUTION PLANT CONTINUED								
6	383-REGULATORS	CUST383	2,628,662	2,109,127	488,967	7,785	22,517	0	266
7	383-REGULATORS - ACQ ADJ	CUST383	(178,700)	(143,382)	(33,241)	(529)	(1,531)	0	(18)
8	384-REGULATOR INSTALLATIONS	CUST384	1,163,556	933,588	216,437	3,446	9,967	0	118
9	384-REGULATOR INSTALLATIONS - ACQ ADJ	CUST384	(82,263)	(66,004)	(15,302)	(244)	(705)	0	(8)
10	385-INDUSTRIAL MEAS. EQUIP	CUST385	1,230,284	0	1,061,608	45,169	122,769	0	739
11	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	CUST385	(106,448)	0	(91,854)	(3,908)	(10,622)	0	(64)
12	387-OTHER EQUIPMENT	DISTMAIN	1,466,810	839,215	355,976	149,995	120,135	882	607
13	387-OTHER EQUIPMENT - ACQ ADJ	DISTMAIN	(146,048)	(83,559)	(35,444)	(14,935)	(11,962)	(88)	(60)
14	TOTAL DISTRIBUTION PLANT		214,687,170	149,384,620	40,752,380	12,968,249	11,448,664	75,531	57,727
15									
16	GENERAL PLANT								
17	389-LAND & LAND RIGHTS	LABOR	198,829	156,962	30,627	5,507	5,669	32	31
18	389-LAND & LAND RIGHTS - ACQ ADJ	LABOR	(49,200)	(38,840)	(7,579)	(1,363)	(1,403)	(8)	(8)
19	390-STRUCTURES & IMPROVE	LABOR	1,302,181	1,027,984	200,586	36,069	37,128	209	205
20	390-STRUCTURES & IMPROVE - ACQ ADJ	LABOR	(123,018)	(97,114)	(18,949)	(3,407)	(3,507)	(20)	(19)
21	391-OFFICE FURN & EQUIPMENT	LABOR	6,545,194	5,166,990	1,008,211	181,295	186,616	1,051	1,031
22	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	LABOR	(643,851)	(508,277)	(99,178)	(17,834)	(18,357)	(103)	(101)
23	392-TRANSPORTATION EQUIP	LABOR	5,144,377	4,061,139	792,431	142,494	146,676	826	810
24	392-TRANSPORTATION EQUIP - ACQ ADJ	LABOR	(85,465)	(67,469)	(13,165)	(2,367)	(2,437)	(14)	(13)
25	393-STORES EQUIPMENT	LABOR	114,038	90,026	17,566	3,159	3,251	18	18
26	393-STORES EQUIPMENT - ACQ ADJ	LABOR	(17,774)	(14,032)	(2,738)	(492)	(507)	(3)	(3)
27	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,668,491	1,317,161	257,012	46,215	47,572	268	263
28	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	LABOR	(230,699)	(182,121)	(35,536)	(6,390)	(6,578)	(37)	(36)
29	395-LABORATORY EQUIPMENT	LABOR	748,718	591,063	115,331	20,739	21,347	120	118
30	395-LABORATORY EQUIPMENT - ACQ ADJ	LABOR	(78,875)	(62,266)	(12,150)	(2,185)	(2,249)	(13)	(12)
31	396-POWER OPERATED EQUIP	LABOR	399,442	315,333	61,529	11,064	11,389	64	63
32	396-POWER OPERATED EQUIP - ACQ ADJ	LABOR	(5,510)	(4,350)	(849)	(153)	(157)	(1)	(1)
33	397-COMMUNICATION EQUIP	LABOR	1,009,674	797,070	155,528	27,967	28,788	162	159
34	397-COMMUNICATION EQUIP - ACQ ADJ	LABOR	(153,703)	(121,338)	(23,676)	(4,257)	(4,382)	(25)	(24)
35	398-MISCELLANEOUS EQUIP	LABOR	267,981	211,553	41,279	7,423	7,641	43	42
36	398-MISCELLANEOUS EQUIP - ACQ ADJ	LABOR	(29,611)	(23,376)	(4,561)	(820)	(844)	(5)	(5)
37	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0	0
38	TOTAL GENERAL PLANT		15,981,218	12,616,096	2,461,720	442,663	455,656	2,565	2,517
39									
40	COMMON PLANT	LABOR	0	0	0	0	0	0	0
41									
42	TOTAL GAS PLANT IN SERVICE		248,459,957	172,450,022	47,421,692	15,137,583	13,295,124	88,249	67,286
43									
44	TOTAL GAS PLANT IN SERVICE ACQ ADJ		(30,709,737)	(20,555,866)	(6,180,622)	(2,130,155)	(1,821,432)	(12,452)	(9,209)
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	DEVELOPMENT OF RATE BASE							
2								
3	**GAS PLANT IN SERVICE CONTINUED**							
4								
5	DISTRIBUTION PLANT CONTINUED							
6	383-REGULATORS	CUST383	480,319	8,648	249	7,535	20,826	1,691
7	383-REGULATORS - ACQ ADJ	CUST383	(32,653)	(588)	(17)	(512)	(1,416)	(115)
8	384-REGULATOR INSTALLATIONS	CUST384	212,609	3,828	110	3,335	9,219	749
9	384-REGULATOR INSTALLATIONS - ACQ ADJ	CUST384	(15,031)	(271)	(8)	(236)	(652)	(53)
10	385-INDUSTRIAL MEAS. EQUIP	CUST385	1,004,540	57,068	1,689	43,480	92,876	29,893
11	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	CUST385	(86,916)	(4,938)	(146)	(3,762)	(8,036)	(2,586)
12	387-OTHER EQUIPMENT	DISTMAIN	311,161	44,814	4,892	145,103	70,061	50,074
13	387-OTHER EQUIPMENT - ACQ ADJ	DISTMAIN	(30,982)	(4,462)	(487)	(14,448)	(6,976)	(4,986)
14	TOTAL DISTRIBUTION PLANT		36,776,343	3,976,037	428,587	12,539,662	7,113,030	4,335,633
15								
16	GENERAL PLANT							
17	389-LAND & LAND RIGHTS	LABOR	28,828	1,799	187	5,320	3,850	1,819
18	389-LAND & LAND RIGHTS - ACQ ADJ	LABOR	(7,134)	(445)	(46)	(1,317)	(953)	(450)
19	390-STRUCTURES & IMPROVE	LABOR	188,802	11,784	1,224	34,845	25,213	11,915
20	390-STRUCTURES & IMPROVE - ACQ ADJ	LABOR	(17,836)	(1,113)	(116)	(3,292)	(2,382)	(1,126)
21	391-OFFICE FURN & EQUIPMENT	LABOR	948,982	59,229	6,151	175,144	126,728	59,889
22	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	LABOR	(93,351)	(5,826)	(605)	(17,229)	(12,466)	(5,891)
23	392-TRANSPORTATION EQUIP	LABOR	745,879	46,553	4,835	137,659	99,605	47,071
24	392-TRANSPORTATION EQUIP - ACQ ADJ	LABOR	(12,392)	(773)	(80)	(2,287)	(1,655)	(782)
25	393-STORES EQUIPMENT	LABOR	16,534	1,032	107	3,052	2,208	1,043
26	393-STORES EQUIPMENT - ACQ ADJ	LABOR	(2,577)	(161)	(17)	(476)	(344)	(163)
27	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	241,913	15,099	1,568	44,647	32,305	15,267
28	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	LABOR	(33,449)	(2,088)	(217)	(6,173)	(4,467)	(2,111)
29	395-LABORATORY EQUIPMENT	LABOR	108,556	6,775	704	20,035	14,497	6,851
30	395-LABORATORY EQUIPMENT - ACQ ADJ	LABOR	(11,436)	(714)	(74)	(2,111)	(1,527)	(722)
31	396-POWER OPERATED EQUIP	LABOR	57,915	3,615	375	10,689	7,734	3,655
32	396-POWER OPERATED EQUIP - ACQ ADJ	LABOR	(799)	(50)	(5)	(147)	(107)	(50)
33	397-COMMUNICATION EQUIP	LABOR	146,392	9,137	949	27,018	19,549	9,239
34	397-COMMUNICATION EQUIP - ACQ ADJ	LABOR	(22,285)	(1,391)	(144)	(4,113)	(2,976)	(1,406)
35	398-MISCELLANEOUS EQUIP	LABOR	38,854	2,425	252	7,171	5,189	2,452
36	398-MISCELLANEOUS EQUIP - ACQ ADJ	LABOR	(4,293)	(268)	(28)	(792)	(573)	(271)
37	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0	0
38	TOTAL GENERAL PLANT		2,317,103	144,617	15,020	427,643	309,427	146,229
39								
40	COMMON PLANT	LABOR	0	0	0	0	0	0
41								
42	TOTAL GAS PLANT IN SERVICE		42,784,194	4,637,499	499,969	14,637,615	8,236,951	5,058,173
43								
44	TOTAL GAS PLANT IN SERVICE ACQ ADJ		(5,533,098)	(647,524)	(70,092)	(2,060,062)	(1,109,886)	(711,546)
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	DEVELOPMENT OF RATE BASE						
2							
3	**GAS PLANT IN SERVICE CONTINUED**						
4							
5	DISTRIBUTION PLANT CONTINUED						
6	383-REGULATORS	CUST383	2,019,651	89,476	480,319	4,605	4,043
7	383-REGULATORS - ACQ ADJ	CUST383	(137,299)	(6,083)	(32,653)	(313)	(275)
8	384-REGULATOR INSTALLATIONS	CUST384	893,982	39,606	212,609	2,038	1,790
9	384-REGULATOR INSTALLATIONS - ACQ ADJ	CUST384	(63,204)	(2,800)	(15,031)	(144)	(127)
10	385-INDUSTRIAL MEAS. EQUIP	CUST385	0	0	1,004,540	32,610	24,458
11	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	CUST385	0	0	(86,916)	(2,822)	(2,116)
12	387-OTHER EQUIPMENT	DISTMAIN	806,488	32,727	311,161	13,004	31,811
13	387-OTHER EQUIPMENT - ACQ ADJ	DISTMAIN	(80,301)	(3,259)	(30,982)	(1,295)	(3,167)
14	TOTAL DISTRIBUTION PLANT		143,293,346	6,091,274	36,776,343	1,189,484	2,786,553
15							
16	GENERAL PLANT						
17	389-LAND & LAND RIGHTS	LABOR	151,187	5,775	28,828	575	1,224
18	389-LAND & LAND RIGHTS - ACQ ADJ	LABOR	(37,411)	(1,429)	(7,134)	(142)	(303)
19	390-STRUCTURES & IMPROVE	LABOR	990,161	37,823	188,802	3,765	8,019
20	390-STRUCTURES & IMPROVE - ACQ ADJ	LABOR	(93,541)	(3,573)	(17,836)	(356)	(758)
21	391-OFFICE FURN & EQUIPMENT	LABOR	4,976,879	190,111	948,982	18,924	40,305
22	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	LABOR	(489,576)	(18,701)	(93,351)	(1,862)	(3,965)
23	392-TRANSPORTATION EQUIP	LABOR	3,911,716	149,423	745,879	14,873	31,679
24	392-TRANSPORTATION EQUIP - ACQ ADJ	LABOR	(64,987)	(2,482)	(12,392)	(247)	(526)
25	393-STORES EQUIPMENT	LABOR	86,713	3,312	16,534	330	702
26	393-STORES EQUIPMENT - ACQ ADJ	LABOR	(13,515)	(516)	(2,577)	(51)	(109)
27	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,268,698	48,463	241,913	4,824	10,275
28	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	LABOR	(175,420)	(6,701)	(33,449)	(667)	(1,421)
29	395-LABORATORY EQUIPMENT	LABOR	569,315	21,747	108,556	2,165	4,611
30	395-LABORATORY EQUIPMENT - ACQ ADJ	LABOR	(59,975)	(2,291)	(11,436)	(228)	(486)
31	396-POWER OPERATED EQUIP	LABOR	303,730	11,602	57,915	1,155	2,460
32	396-POWER OPERATED EQUIP - ACQ ADJ	LABOR	(4,190)	(160)	(799)	(16)	(34)
33	397-COMMUNICATION EQUIP	LABOR	767,743	29,327	146,392	2,919	6,218
34	397-COMMUNICATION EQUIP - ACQ ADJ	LABOR	(116,874)	(4,464)	(22,285)	(444)	(947)
35	398-MISCELLANEOUS EQUIP	LABOR	203,769	7,784	38,854	775	1,650
36	398-MISCELLANEOUS EQUIP - ACQ ADJ	LABOR	(22,516)	(860)	(4,293)	(86)	(182)
37	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0
38	TOTAL GENERAL PLANT		12,151,908	464,189	2,317,103	46,205	98,412
39							
40	COMMON PLANT	LABOR	0	0	0	0	0
41							
42	TOTAL GAS PLANT IN SERVICE		165,489,224	6,960,799	42,784,194	1,385,991	3,251,508
43							
44	TOTAL GAS PLANT IN SERVICE ACQ ADJ		(19,730,238)	(825,628)	(5,533,098)	(191,786)	(455,738)
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVELOPMENT OF RATE BASE				
2					
3	**GAS PLANT IN SERVICE CONTINUED**				
4					
5	DISTRIBUTION PLANT CONTINUED				
6	383-REGULATORS	CUST383	249	2,776	4,759
7	383-REGULATORS - ACQ ADJ	CUST383	(17)	(189)	(324)
8	384-REGULATOR INSTALLATIONS	CUST384	110	1,229	2,107
9	384-REGULATOR INSTALLATIONS - ACQ ADJ	CUST384	(8)	(87)	(149)
10	385-INDUSTRIAL MEAS. EQUIP	CUST385	1,689	16,305	27,175
11	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	CUST385	(146)	(1,411)	(2,351)
12	387-OTHER EQUIPMENT	DISTMAIN	4,892	21,124	123,979
13	387-OTHER EQUIPMENT - ACQ ADJ	DISTMAIN	(487)	(2,103)	(12,344)
14	TOTAL DISTRIBUTION PLANT		428,587	1,852,028	10,687,634
15					
16	GENERAL PLANT				
17	389-LAND & LAND RIGHTS	LABOR	187	817	4,504
18	389-LAND & LAND RIGHTS - ACQ ADJ	LABOR	(46)	(202)	(1,114)
19	390-STRUCTURES & IMPROVE	LABOR	1,224	5,349	29,496
20	390-STRUCTURES & IMPROVE - ACQ ADJ	LABOR	(116)	(505)	(2,787)
21	391-OFFICE FURN & EQUIPMENT	LABOR	6,151	26,885	148,258
22	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	LABOR	(605)	(2,645)	(14,584)
23	392-TRANSPORTATION EQUIP	LABOR	4,835	21,131	116,528
24	392-TRANSPORTATION EQUIP - ACQ ADJ	LABOR	(80)	(351)	(1,936)
25	393-STORES EQUIPMENT	LABOR	107	468	2,583
26	393-STORES EQUIPMENT - ACQ ADJ	LABOR	(17)	(73)	(403)
27	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,568	6,854	37,794
28	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	LABOR	(217)	(948)	(5,226)
29	395-LABORATORY EQUIPMENT	LABOR	704	3,075	16,960
30	395-LABORATORY EQUIPMENT - ACQ ADJ	LABOR	(74)	(324)	(1,787)
31	396-POWER OPERATED EQUIP	LABOR	375	1,641	9,048
32	396-POWER OPERATED EQUIP - ACQ ADJ	LABOR	(5)	(23)	(125)
33	397-COMMUNICATION EQUIP	LABOR	949	4,147	22,871
34	397-COMMUNICATION EQUIP - ACQ ADJ	LABOR	(144)	(631)	(3,482)
35	398-MISCELLANEOUS EQUIP	LABOR	252	1,101	6,070
36	398-MISCELLANEOUS EQUIP - ACQ ADJ	LABOR	(28)	(122)	(671)
37	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0
38	TOTAL GENERAL PLANT		15,020	65,645	361,998
39					
40	COMMON PLANT	LABOR	0	0	0
41					
42	TOTAL GAS PLANT IN SERVICE		499,969	2,161,094	12,476,520
43					
44	TOTAL GAS PLANT IN SERVICE ACQ ADJ		(70,092)	(302,820)	(1,757,243)
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEVELOPMENT OF RATE BASE						
2							
3	**GAS PLANT IN SERVICE CONTINUED**						
4							
5	DISTRIBUTION PLANT CONTINUED						
6	383-REGULATORS	CUST383	20,826	105	1,586	0	266
7	383-REGULATORS - ACQ ADJ	CUST383	(1,416)	(7)	(108)	0	(18)
8	384-REGULATOR INSTALLATIONS	CUST384	9,219	46	702	0	118
9	384-REGULATOR INSTALLATIONS - ACQ ADJ	CUST384	(652)	(3)	(50)	0	(8)
10	385-INDUSTRIAL MEAS. EQUIP	CUST385	92,876	13,588	16,305	0	739
11	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	CUST385	(8,036)	(1,176)	(1,411)	0	(64)
12	387-OTHER EQUIPMENT	DISTMAIN	70,061	11,880	38,195	882	607
13	387-OTHER EQUIPMENT - ACQ ADJ	DISTMAIN	(6,976)	(1,183)	(3,803)	(88)	(60)
14	TOTAL DISTRIBUTION PLANT		7,113,030	1,035,141	3,300,492	75,531	57,727
15							
16	GENERAL PLANT						
17	389-LAND & LAND RIGHTS	LABOR	3,850	429	1,391	32	31
18	389-LAND & LAND RIGHTS - ACQ ADJ	LABOR	(953)	(106)	(344)	(8)	(8)
19	390-STRUCTURES & IMPROVE	LABOR	25,213	2,807	9,108	209	205
20	390-STRUCTURES & IMPROVE - ACQ ADJ	LABOR	(2,382)	(265)	(860)	(20)	(19)
21	391-OFFICE FURN & EQUIPMENT	LABOR	126,728	14,109	45,780	1,051	1,031
22	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	LABOR	(12,466)	(1,388)	(4,503)	(103)	(101)
23	392-TRANSPORTATION EQUIP	LABOR	99,605	11,089	35,982	826	810
24	392-TRANSPORTATION EQUIP - ACQ ADJ	LABOR	(1,655)	(184)	(598)	(14)	(13)
25	393-STORES EQUIPMENT	LABOR	2,208	246	798	18	18
26	393-STORES EQUIPMENT - ACQ ADJ	LABOR	(344)	(38)	(124)	(3)	(3)
27	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	32,305	3,597	11,670	268	263
28	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	LABOR	(4,467)	(497)	(1,614)	(37)	(36)
29	395-LABORATORY EQUIPMENT	LABOR	14,497	1,614	5,237	120	118
30	395-LABORATORY EQUIPMENT - ACQ ADJ	LABOR	(1,527)	(170)	(552)	(13)	(12)
31	396-POWER OPERATED EQUIP	LABOR	7,734	861	2,794	64	63
32	396-POWER OPERATED EQUIP - ACQ ADJ	LABOR	(107)	(12)	(39)	(1)	(1)
33	397-COMMUNICATION EQUIP	LABOR	19,549	2,176	7,062	162	159
34	397-COMMUNICATION EQUIP - ACQ ADJ	LABOR	(2,976)	(331)	(1,075)	(25)	(24)
35	398-MISCELLANEOUS EQUIP	LABOR	5,189	578	1,874	43	42
36	398-MISCELLANEOUS EQUIP - ACQ ADJ	LABOR	(573)	(64)	(207)	(5)	(5)
37	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0	0
38	TOTAL GENERAL PLANT		309,427	34,449	111,780	2,565	2,517
39							
40	COMMON PLANT	LABOR	0	0	0	0	0
41							
42	TOTAL GAS PLANT IN SERVICE		8,236,951	1,206,295	3,851,878	88,249	67,286
43							
44	TOTAL GAS PLANT IN SERVICE ACQ ADJ		(1,109,886)	(169,409)	(542,137)	(12,452)	(9,209)
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEVELOPMENT OF RATE BASE CONT.								
2									
3	**DEPRECIATION RESERVE CONTINUED**								
4									
5	**DEPRECIATION RESERVE**								
6	INTANGIBLE RESERVE								
7	302-FRANCHISES & CONSENTS	PLT302	197,465	155,886	30,417	5,470	5,630	32	31
8	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(3,352)	(2,646)	(516)	(93)	(96)	(1)	(1)
9	303-MISC. INTANGIBLE PLANT	PLT303	340,154	268,529	52,397	9,422	9,698	55	54
10	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(3,245)	(2,561)	(500)	(90)	(93)	(1)	(1)
11	TOTAL INTANGIBLE PLANT		531,023	419,207	81,798	14,709	15,141	85	84
12									
13	TRANSMISSION RESERVE								
14	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0
15	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0	0	0
16	366-STRUCTURES & IMPROVEMENTS	PLT366	3,705	2,120	899	379	303	2	2
17	366-STRUCTURES & IMPROV - ADQ ADJ	PLT366	(400)	(229)	(97)	(41)	(33)	(0)	(0)
18	367-MAINS	PLT367	3,082,012	1,763,331	747,965	315,164	252,424	1,854	1,275
19	367-MAINS - ACQ ADJ	PLT367	(59,513)	(34,049)	(14,443)	(6,086)	(4,874)	(36)	(25)
20	369-MEASURING & REG STATION EQUIP.	PLT369	234,313	134,059	56,865	23,961	19,191	141	97
21	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(15,972)	(9,138)	(3,876)	(1,633)	(1,308)	(10)	(7)
22	371-OTHER EQUIPMENT	PLT371	(4,641)	(2,655)	(1,126)	(475)	(380)	(3)	(2)
23	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(2,828)	(1,618)	(686)	(289)	(232)	(2)	(1)
24	TOTAL TRANSMISSION PLANT		3,236,677	1,851,821	785,500	330,980	265,091	1,947	1,339
25									
26	DISTRIBUTION RESERVE								
27	374.1-LAND	PLT374	0	0	0	0	0	0	0
28	374.1-LAND - ACQ ADJ	PLT374	0	0	0	0	0	0	0
29	375-STRUCTURES & IMPROV	PLT375	8,751	5,007	2,124	895	717	5	4
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(19)	(11)	(5)	(2)	(2)	(0)	(0)
31	376-MAINS	PLT376	29,504,348	16,880,508	7,160,326	3,017,090	2,416,473	17,745	12,206
32	376-MAINS - ACQ ADJ	PLT376	(879,393)	(503,133)	(213,417)	(89,926)	(72,024)	(529)	(364)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	846,473	484,298	205,428	86,560	69,328	509	350
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(13,445)	(7,692)	(3,263)	(1,375)	(1,101)	(8)	(6)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	735,949	421,063	178,605	75,257	60,276	443	304
36	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	PLT379	(13,417)	(7,676)	(3,256)	(1,372)	(1,099)	(8)	(6)
37	380-SERVICES	PLT380	22,263,336	20,193,882	1,770,892	7,021	290,565	0	976
38	380-SERVICES - ACQ ADJ	PLT380	(449,039)	(407,299)	(35,718)	(142)	(5,861)	0	(20)
39	381-METERS	PLT381	4,875,854	3,912,179	906,975	14,440	41,767	0	493
40	381-METERS - ACQ ADJ	PLT381	(55,706)	(44,696)	(10,362)	(165)	(477)	0	(6)
41	382-METER INSTALLATIONS	PLT382	1,053,528	845,306	195,971	3,120	9,025	0	106
42	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(42,231)	(33,884)	(7,855)	(125)	(362)	0	(4)
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1 DEVELOPMENT OF RATE BASE CONT.							
2							
3 **DEPRECIATION RESERVE CONTINUED**							
4							
5 **DEPRECIATION RESERVE**							
6 INTANGIBLE RESERVE							
7 302-FRANCHISES & CONSENTS	PLT302	28,630	1,787	186	5,284	3,823	1,807
8 302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(486)	(30)	(3)	(90)	(65)	(31)
9 303-MISC. INTANGIBLE PLANT	PLT303	49,319	3,078	320	9,102	6,586	3,112
10 303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(470)	(29)	(3)	(87)	(63)	(30)
11 TOTAL INTANGIBLE PLANT		76,993	4,805	499	14,210	10,282	4,859
12							
13 TRANSMISSION RESERVE							
14 365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
15 365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0	0
16 366-STRUCTURES & IMPROVEMENTS	PLT366	786	113	12	367	177	126
17 366-STRUCTURES & IMPROV - ADQ ADJ	PLT366	(85)	(12)	(1)	(40)	(19)	(14)
18 367-MAINS	PLT367	653,802	94,163	10,279	304,885	147,209	105,214
19 367-MAINS - ACQ ADJ	PLT367	(12,625)	(1,818)	(198)	(5,887)	(2,843)	(2,032)
20 369-MEASURING & REG STATION EQUIP.	PLT369	49,706	7,159	781	23,179	11,192	7,999
21 369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(3,388)	(488)	(53)	(1,580)	(763)	(545)
22 371-OTHER EQUIPMENT	PLT371	(985)	(142)	(15)	(459)	(222)	(158)
23 371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(600)	(86)	(9)	(280)	(135)	(97)
24 TOTAL TRANSMISSION PLANT		686,612	98,888	10,795	320,185	154,597	110,494
25							
26 DISTRIBUTION RESERVE							
27 374.1-LAND	PLT374	0	0	0	0	0	0
28 374.1-LAND - ACQ ADJ	PLT374	0	0	0	0	0	0
29 375-STRUCTURES & IMPROV	PLT375	1,856	267	29	866	418	299
30 375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(4)	(1)	(0)	(2)	(1)	(1)
31 376-MAINS	PLT376	6,258,900	901,426	98,405	2,918,686	1,409,248	1,007,224
32 376-MAINS - ACQ ADJ	PLT376	(186,550)	(26,867)	(2,933)	(86,993)	(42,003)	(30,021)
33 378-MEAS. & REG. EQUIP-GEN	PLT378	179,566	25,862	2,823	83,736	40,431	28,897
34 378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(2,852)	(411)	(45)	(1,330)	(642)	(459)
35 379-MEAS. & REG. EQUIP-CITY GATE	PLT379	156,120	22,485	2,455	72,803	35,152	25,124
36 379-MEAS & REG EQ-CITY GATE - ACQ ADJ	PLT379	(2,846)	(410)	(45)	(1,327)	(641)	(458)
37 380-SERVICES	PLT380	1,765,587	5,304	2,061	4,960	288,131	2,434
38 380-SERVICES - ACQ ADJ	PLT380	(35,611)	(107)	(42)	(100)	(5,811)	(49)
39 381-METERS	PLT381	890,934	16,041	463	13,977	38,630	3,137
40 381-METERS - ACQ ADJ	PLT381	(10,179)	(183)	(5)	(160)	(441)	(36)
41 382-METER INSTALLATIONS	PLT382	192,505	3,466	100	3,020	8,347	678
42 382-METER INSTALLATIONS - ACQ ADJ	PLT382	(7,717)	(139)	(4)	(121)	(335)	(27)
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	DEVELOPMENT OF RATE BASE CONT.						
2							
3	**DEPRECIATION RESERVE CONTINUED**						
4							
5	**DEPRECIATION RESERVE**						
6	INTANGIBLE RESERVE						
7	302-FRANCHISES & CONSENTS	PLT302	150,150	5,736	28,630	571	1,216
8	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(2,549)	(97)	(486)	(10)	(21)
9	303-MISC. INTANGIBLE PLANT	PLT303	258,649	9,880	49,319	983	2,095
10	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(2,467)	(94)	(470)	(9)	(20)
11	TOTAL INTANGIBLE PLANT		403,783	15,424	76,993	1,535	3,270
12							
13	TRANSMISSION RESERVE						
14	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
15	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0
16	366-STRUCTURES & IMPROVEMENTS	PLT366	2,037	83	786	33	80
17	366-STRUCTURES & IMPROV - ADQ ADJ	PLT366	(220)	(9)	(85)	(4)	(9)
18	367-MAINS	PLT367	1,694,565	68,766	653,802	27,323	66,840
19	367-MAINS - ACQ ADJ	PLT367	(32,722)	(1,328)	(12,625)	(528)	(1,291)
20	369-MEASURING & REG STATION EQUIP.	PLT369	128,831	5,228	49,706	2,077	5,082
21	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(8,782)	(356)	(3,388)	(142)	(346)
22	371-OTHER EQUIPMENT	PLT371	(2,552)	(104)	(985)	(41)	(101)
23	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(1,555)	(63)	(600)	(25)	(61)
24	TOTAL TRANSMISSION PLANT		1,779,604	72,217	686,612	28,694	70,194
25							
26	DISTRIBUTION RESERVE						
27	374.1-LAND	PLT374	0	0	0	0	0
28	374.1-LAND - ACQ ADJ	PLT374	0	0	0	0	0
29	375-STRUCTURES & IMPROV	PLT375	4,811	195	1,856	78	190
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(11)	(0)	(4)	(0)	(0)
31	376-MAINS	PLT376	16,222,206	658,302	6,258,900	261,565	639,861
32	376-MAINS - ACQ ADJ	PLT376	(483,512)	(19,621)	(186,550)	(7,796)	(19,071)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	465,411	18,887	179,566	7,504	18,357
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(7,392)	(300)	(2,852)	(119)	(292)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	404,642	16,421	156,120	6,524	15,961
36	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	PLT379	(7,377)	(299)	(2,846)	(119)	(291)
37	380-SERVICES	PLT380	19,337,188	856,694	1,765,587	2,824	2,480
38	380-SERVICES - ACQ ADJ	PLT380	(390,020)	(17,279)	(35,611)	(57)	(50)
39	381-METERS	PLT381	3,746,211	165,968	890,934	8,541	7,500
40	381-METERS - ACQ ADJ	PLT381	(42,800)	(1,896)	(10,179)	(98)	(86)
41	382-METER INSTALLATIONS	PLT382	809,446	35,861	192,505	1,846	1,620
42	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(32,447)	(1,437)	(7,717)	(74)	(65)
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVELOPMENT OF RATE BASE CONT.				
2					
3	**DEPRECIATION RESERVE CONTINUED**				
4					
5	**DEPRECIATION RESERVE**				
6	INTANGIBLE RESERVE				
7	302-FRANCHISES & CONSENTS	PLT302	186	811	4,473
8	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(3)	(14)	(76)
9	303-MISC. INTANGIBLE PLANT	PLT303	320	1,397	7,705
10	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(3)	(13)	(73)
11	TOTAL INTANGIBLE PLANT		499	2,181	12,028
12					
13	TRANSMISSION RESERVE				
14	365-LAND & LAND RIGHTS	PLT365	0	0	0
15	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0
16	366-STRUCTURES & IMPROVEMENTS	PLT366	12	53	313
17	366-STRUCTURES & IMPROV - ADQ ADJ	PLT366	(1)	(6)	(34)
18	367-MAINS	PLT367	10,279	44,384	260,501
19	367-MAINS - ACQ ADJ	PLT367	(198)	(857)	(5,030)
20	369-MEASURING & REG STATION EQUIP.	PLT369	781	3,374	19,805
21	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(53)	(230)	(1,350)
22	371-OTHER EQUIPMENT	PLT371	(15)	(67)	(392)
23	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(9)	(41)	(239)
24	TOTAL TRANSMISSION PLANT		10,795	46,611	273,573
25					
26	DISTRIBUTION RESERVE				
27	374.1-LAND	PLT374	0	0	0
28	374.1-LAND - ACQ ADJ	PLT374	0	0	0
29	375-STRUCTURES & IMPROV	PLT375	29	126	740
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(0)	(0)	(2)
31	376-MAINS	PLT376	98,405	424,892	2,493,794
32	376-MAINS - ACQ ADJ	PLT376	(2,933)	(12,664)	(74,329)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	2,823	12,190	71,546
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(45)	(194)	(1,136)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	2,455	10,598	62,205
36	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	PLT379	(45)	(193)	(1,134)
37	380-SERVICES	PLT380	2,061	1,929	3,031
38	380-SERVICES - ACQ ADJ	PLT380	(42)	(39)	(61)
39	381-METERS	PLT381	463	5,149	8,828
40	381-METERS - ACQ ADJ	PLT381	(5)	(59)	(101)
41	382-METER INSTALLATIONS	PLT382	100	1,113	1,907
42	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(4)	(45)	(76)
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEVELOPMENT OF RATE BASE CONT.						
2							
3	**DEPRECIATION RESERVE CONTINUED**						
4							
5	**DEPRECIATION RESERVE**						
6	INTANGIBLE RESERVE						
7	302-FRANCHISES & CONSENTS	PLT302	3,823	426	1,381	32	31
8	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(65)	(7)	(23)	(1)	(1)
9	303-MISC. INTANGIBLE PLANT	PLT303	6,586	733	2,379	55	54
10	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(63)	(7)	(23)	(1)	(1)
11	TOTAL INTANGIBLE PLANT		10,282	1,145	3,714	85	84
12							
13	TRANSMISSION RESERVE						
14	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
15	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0
16	366-STRUCTURES & IMPROVEMENTS	PLT366	177	30	96	2	2
17	366-STRUCTURES & IMPROV - ADQ ADJ	PLT366	(19)	(3)	(10)	(0)	(0)
18	367-MAINS	PLT367	147,209	24,961	80,253	1,854	1,275
19	367-MAINS - ACQ ADJ	PLT367	(2,843)	(482)	(1,550)	(36)	(25)
20	369-MEASURING & REG STATION EQUIP.	PLT369	11,192	1,898	6,101	141	97
21	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(763)	(129)	(416)	(10)	(7)
22	371-OTHER EQUIPMENT	PLT371	(222)	(38)	(121)	(3)	(2)
23	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(135)	(23)	(74)	(2)	(1)
24	TOTAL TRANSMISSION PLANT		154,597	26,214	84,281	1,947	1,339
25							
26	DISTRIBUTION RESERVE						
27	374.1-LAND	PLT374	0	0	0	0	0
28	374.1-LAND - ACQ ADJ	PLT374	0	0	0	0	0
29	375-STRUCTURES & IMPROV	PLT375	418	71	228	5	4
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(1)	(0)	(1)	(0)	(0)
31	376-MAINS	PLT376	1,409,248	238,953	768,271	17,745	12,206
32	376-MAINS - ACQ ADJ	PLT376	(42,003)	(7,122)	(22,899)	(529)	(364)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	40,431	6,856	22,042	509	350
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(642)	(109)	(350)	(8)	(6)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	35,152	5,960	19,164	443	304
36	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	PLT379	(641)	(109)	(349)	(8)	(6)
37	380-SERVICES	PLT380	288,131	1,607	827	0	976
38	380-SERVICES - ACQ ADJ	PLT380	(5,811)	(32)	(17)	0	(20)
39	381-METERS	PLT381	38,630	194	2,943	0	493
40	381-METERS - ACQ ADJ	PLT381	(441)	(2)	(34)	0	(6)
41	382-METER INSTALLATIONS	PLT382	8,347	42	636	0	106
42	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(335)	(2)	(25)	0	(4)
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1) *	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEVELOPMENT OF RATE BASE CONT.								
2									
3	**DEPRECIATION RESERVE CONTINUED**								
4	DISTRIBUTION RESERVE CONTINUED								
5	383-REGULATORS	PLT383	1,063,986	853,697	197,916	3,151	9,114	0	108
6	383-REGULATORS - ACQ ADJ	PLT383	(10,992)	(8,819)	(2,045)	(33)	(94)	0	(1)
7	384-REGULATOR INSTALLATIONS	PLT384	94,352	75,704	17,551	279	808	0	10
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(5,443)	(4,367)	(1,012)	(16)	(47)	0	(1)
9	385-INDUSTRIAL MEAS. EQUIP	PLT385	597,058	0	515,199	21,920	59,580	0	359
10	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	PLT385	(6,447)	0	(5,564)	(237)	(643)	0	(4)
11	387-OTHER EQUIPMENT	PLT387	333,544	190,833	80,947	34,108	27,318	201	138
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(10,778)	(6,166)	(2,616)	(1,102)	(883)	(6)	(4)
13	TOTAL DISTRIBUTION RESERVE		59,890,270	42,838,733	10,946,820	3,169,348	2,902,378	18,351	14,639
14									
15	GENERAL PLANT RESERVE								
16	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0	0
17	389-LAND AND LAND RIGHTS - ACQ ADJ	PLT389	0	0	0	0	0	0	0
18	390-STRUCTURES & IMPROVE	PLT390	521,758	411,893	80,371	14,452	14,876	84	82
19	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(10,840)	(8,558)	(1,670)	(300)	(309)	(2)	(2)
20	391-OFFICE FURN & EQUIPMENT	PLT391	3,247,867	2,563,972	500,296	89,963	92,603	521	512
21	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(178,962)	(141,279)	(27,567)	(4,957)	(5,103)	(29)	(28)
22	392-TRANSPORTATION EQUIP	PLT392	1,760,750	1,389,993	271,223	48,771	50,202	283	277
23	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	(49,951)	(39,433)	(7,694)	(1,384)	(1,424)	(8)	(8)
24	393-STORES EQUIPMENT	PLT393	25,675	20,269	3,955	711	732	4	4
25	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(1,267)	(1,000)	(195)	(35)	(36)	(0)	(0)
26	394-TOOLS, SHOP & GARAGE EQUIPMENT	PLT394	523,919	413,599	80,704	14,512	14,938	84	83
27	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(21,139)	(16,688)	(3,256)	(586)	(603)	(3)	(3)
28	395-LABORATORY EQUIPMENT	PLT395	288,256	227,559	44,403	7,984	8,219	46	45
29	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(17,255)	(13,622)	(2,658)	(478)	(492)	(3)	(3)
30	396-POWER OPERATED EQUIPMENT	PLT396	289,124	228,244	44,536	8,008	8,243	46	46
31	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(678)	(535)	(104)	(19)	(19)	(0)	(0)
32	397-COMMUNICATION EQUIP	PLT397	30,282	23,906	4,665	839	863	5	5
33	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(21,895)	(17,285)	(3,373)	(606)	(624)	(4)	(3)
34	398-MISCELLANEOUS EQUIP	PLT398	88,888	70,171	13,692	2,462	2,534	14	14
35	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(2,775)	(2,191)	(427)	(77)	(79)	(0)	(0)
36	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0
37	TOTAL GENERAL PLANT RESERVE		6,471,757	5,109,017	996,899	179,261	184,523	1,039	1,019
38									
39	COMMON PLANT	PLTCOMN	0	0	0	0	0	0	0
40									
41	TOTAL DEPRECIATION RESERVE		70,129,727	50,218,777	12,811,017	3,694,298	3,367,132	21,422	17,081
42									
43	TOTAL DEPRECIATION RESERVE ACQ ADJ		(1,876,981)	(1,314,576)	(352,176)	(111,167)	(97,916)	(649)	(496)
44									
45	NET PLANT IN SERVICE		$178,330,230	$122,231,245	$34,610,676	$11,443,285	$9,927,991	$66,827	$50,205
46									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	DEVELOPMENT OF RATE BASE CONT.							
2								
3	**DEPRECIATION RESERVE CONTINUED**							
4	DISTRIBUTION RESERVE CONTINUED							
5	383-REGULATORS	PLT383	194,415	3,500	101	3,050	8,430	685
6	383-REGULATORS - ACQ ADJ	PLT383	(2,008)	(36)	(1)	(32)	(87)	(7)
7	384-REGULATOR INSTALLATIONS	PLT384	17,240	310	9	270	748	61
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(995)	(18)	(1)	(16)	(43)	(4)
9	385-INDUSTRIAL MEAS. EQUIP	PLT385	487,504	27,695	820	21,101	45,073	14,507
10	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	PLT385	(5,264)	(299)	(9)	(228)	(487)	(157)
11	387-OTHER EQUIPMENT	PLT387	70,756	10,191	1,112	32,996	15,931	11,387
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(2,286)	(329)	(36)	(1,066)	(515)	(368)
13	TOTAL DISTRIBUTION RESERVE		9,959,073	987,747	105,258	3,064,091	1,839,532	1,062,846
14								
15	GENERAL PLANT RESERVE							
16	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0	0
17	389-LAND AND LAND RIGHTS - ACQ ADJ	PLT389	0	0	0	0	0	0
18	390-STRUCTURES & IMPROVE	PLT390	75,649	4,721	490	13,962	10,102	4,774
19	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(1,572)	(98)	(10)	(290)	(210)	(99)
20	391-OFFICE FURN & EQUIPMENT	PLT391	470,905	29,391	3,053	86,910	62,885	29,718
21	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(25,948)	(1,619)	(168)	(4,789)	(3,465)	(1,638)
22	392-TRANSPORTATION EQUIP	PLT392	255,290	15,933	1,655	47,116	34,092	16,111
23	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	(7,242)	(452)	(47)	(1,337)	(967)	(457)
24	393-STORES EQUIPMENT	PLT393	3,723	232	24	687	497	235
25	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(184)	(11)	(1)	(34)	(25)	(12)
26	394-TOOLS, SHOP & GARAGE EQUIPMENT	PLT394	75,963	4,741	492	14,020	10,144	4,794
27	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(3,065)	(191)	(20)	(566)	(409)	(193)
28	395-LABORATORY EQUIPMENT	PLT395	41,794	2,608	271	7,713	5,581	2,638
29	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(2,502)	(156)	(16)	(462)	(334)	(158)
30	396-POWER OPERATED EQUIPMENT	PLT396	41,920	2,616	272	7,737	5,598	2,646
31	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(98)	(6)	(1)	(18)	(13)	(6)
32	397-COMMUNICATION EQUIP	PLT397	4,391	274	28	810	586	277
33	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(3,175)	(198)	(21)	(586)	(424)	(200)
34	398-MISCELLANEOUS EQUIP	PLT398	12,888	804	84	2,379	1,721	813
35	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(402)	(25)	(3)	(74)	(54)	(25)
36	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
37	TOTAL GENERAL PLANT RESERVE		938,334	58,564	6,082	173,179	125,306	59,217
38								
39	COMMON PLANT	PLTCOMN	0	0	0	0	0	0
40								
41	TOTAL DEPRECIATION RESERVE		11,661,012	1,150,005	122,634	3,571,664	2,129,717	1,237,416
42								
43	TOTAL DEPRECIATION RESERVE ACQ ADJ		(318,154)	(34,023)	(3,675)	(107,492)	(60,795)	(37,122)
44								
45	NET PLANT IN SERVICE		$31,123,182	$3,487,494	$377,334	$11,065,951	$6,107,234	$3,820,757
46								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	DEVELOPMENT OF RATE BASE CONT.						
2							
3	**DEPRECIATION RESERVE CONTINUED**						
4	DISTRIBUTION RESERVE CONTINUED						
5	383-REGULATORS	PLT383	817,480	36,217	194,415	1,864	1,637
6	383-REGULATORS - ACQ ADJ	PLT383	(8,445)	(374)	(2,008)	(19)	(17)
7	384-REGULATOR INSTALLATIONS	PLT384	72,492	3,212	17,240	165	145
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(4,182)	(185)	(995)	(10)	(8)
9	385-INDUSTRIAL MEAS. EQUIP	PLT385	0	0	487,504	15,826	11,869
10	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	PLT385	0	0	(5,264)	(171)	(128)
11	387-OTHER EQUIPMENT	PLT387	183,391	7,442	70,756	2,957	7,234
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(5,926)	(240)	(2,286)	(96)	(234)
13	TOTAL DISTRIBUTION RESERVE		41,081,169	1,757,564	9,959,073	301,136	686,611
14							
15	GENERAL PLANT RESERVE						
16	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
17	389-LAND AND LAND RIGHTS - ACQ ADJ	PLT389	0	0	0	0	0
18	390-STRUCTURES & IMPROVE	PLT390	396,738	15,155	75,649	1,509	3,213
19	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(8,243)	(315)	(1,572)	(31)	(67)
20	391-OFFICE FURN & EQUIPMENT	PLT391	2,469,635	94,337	470,905	9,390	20,000
21	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(136,081)	(5,198)	(25,948)	(517)	(1,102)
22	392-TRANSPORTATION EQUIP	PLT392	1,338,851	51,143	255,290	5,091	10,843
23	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	(37,982)	(1,451)	(7,242)	(144)	(308)
24	393-STORES EQUIPMENT	PLT393	19,523	746	3,723	74	158
25	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(963)	(37)	(184)	(4)	(8)
26	394-TOOLS, SHOP & GARAGE EQUIPMENT	PLT394	398,381	15,218	75,963	1,515	3,226
27	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(16,074)	(614)	(3,065)	(61)	(130)
28	395-LABORATORY EQUIPMENT	PLT395	219,186	8,373	41,794	833	1,775
29	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(13,120)	(501)	(2,502)	(50)	(106)
30	396-POWER OPERATED EQUIPMENT	PLT396	219,846	8,398	41,920	836	1,780
31	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(516)	(20)	(98)	(2)	(4)
32	397-COMMUNICATION EQUIP	PLT397	23,026	880	4,391	88	186
33	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(16,649)	(636)	(3,175)	(63)	(135)
34	398-MISCELLANEOUS EQUIP	PLT398	67,590	2,582	12,888	257	547
35	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(2,110)	(81)	(402)	(8)	(17)
36	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
37	TOTAL GENERAL PLANT RESERVE		4,921,039	187,978	938,334	18,711	39,853
38							
39	COMMON PLANT	PLTCOMN	0	0	0	0	0
40							
41	TOTAL DEPRECIATION RESERVE		48,185,594	2,033,183	11,661,012	350,077	799,928
42							
43	TOTAL DEPRECIATION RESERVE ACQ ADJ		(1,262,142)	(52,433)	(318,154)	(10,156)	(23,867)
44							
45	NET PLANT IN SERVICE		$117,303,630	$4,927,616	$31,123,182	$1,035,914	$2,451,580
46							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVELOPMENT OF RATE BASE CONT.				
2					
3	**DEPRECIATION RESERVE CONTINUED**				
4	DISTRIBUTION RESERVE CONTINUED				
5	383-REGULATORS	PLT383	101	1,124	1,926
6	383-REGULATORS - ACQ ADJ	PLT383	(1)	(12)	(20)
7	384-REGULATOR INSTALLATIONS	PLT384	9	100	171
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(1)	(6)	(10)
9	385-INDUSTRIAL MEAS. EQUIP	PLT385	820	7,913	13,188
10	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	PLT385	(9)	(85)	(142)
11	387-OTHER EQUIPMENT	PLT387	1,112	4,803	28,192
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(36)	(155)	(911)
13	TOTAL DISTRIBUTION RESERVE		105,258	456,485	2,607,606
14					
15	GENERAL PLANT RESERVE				
16	389-LAND AND LAND RIGHTS	PLT389	0	0	0
17	389-LAND AND LAND RIGHTS - ACQ ADJ	PLT389	0	0	0
18	390-STRUCTURES & IMPROVE	PLT390	490	2,143	11,819
19	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(10)	(45)	(246)
20	391-OFFICE FURN & EQUIPMENT	PLT391	3,053	13,341	73,569
21	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(168)	(735)	(4,054)
22	392-TRANSPORTATION EQUIP	PLT392	1,655	7,233	39,884
23	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	(47)	(205)	(1,131)
24	393-STORES EQUIPMENT	PLT393	24	105	582
25	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(1)	(5)	(29)
26	394-TOOLS, SHOP & GARAGE EQUIPMENT	PLT394	492	2,152	11,868
27	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(20)	(87)	(479)
28	395-LABORATORY EQUIPMENT	PLT395	271	1,184	6,529
29	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(16)	(71)	(391)
30	396-POWER OPERATED EQUIPMENT	PLT396	272	1,188	6,549
31	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(1)	(3)	(15)
32	397-COMMUNICATION EQUIP	PLT397	28	124	686
33	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(21)	(90)	(496)
34	398-MISCELLANEOUS EQUIP	PLT398	84	365	2,013
35	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(3)	(11)	(63)
36	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0
37	TOTAL GENERAL PLANT RESERVE		6,082	26,584	146,595
38					
39	COMMON PLANT	PLTCOMN	0	0	0
40					
41	TOTAL DEPRECIATION RESERVE		122,634	531,861	3,039,802
42					
43	TOTAL DEPRECIATION RESERVE ACQ ADJ		(3,675)	(15,864)	(91,628)
44					
45	NET PLANT IN SERVICE		$377,334	$1,629,233	$9,436,718
46					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEVELOPMENT OF RATE BASE CONT.						
2							
3	**DEPRECIATION RESERVE CONTINUED**						
4	DISTRIBUTION RESERVE CONTINUED						
5	383-REGULATORS	PLT383	8,430	42	642	0	108
6	383-REGULATORS - ACQ ADJ	PLT383	(87)	(0)	(7)	0	(1)
7	384-REGULATOR INSTALLATIONS	PLT384	748	4	57	0	10
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(43)	(0)	(3)	0	(1)
9	385-INDUSTRIAL MEAS. EQUIP	PLT385	45,073	6,594	7,913	0	359
10	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	PLT385	(487)	(71)	(85)	0	(4)
11	387-OTHER EQUIPMENT	PLT387	15,931	2,701	8,685	201	138
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(515)	(87)	(281)	(6)	(4)
13	TOTAL DISTRIBUTION RESERVE		1,839,532	255,490	807,356	18,351	14,639
14							
15	GENERAL PLANT RESERVE						
16	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0	0
17	389-LAND AND LAND RIGHTS - ACQ ADJ	PLT389	0	0	0	0	0
18	390-STRUCTURES & IMPROVE	PLT390	10,102	1,125	3,649	84	82
19	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(210)	(23)	(76)	(2)	(2)
20	391-OFFICE FURN & EQUIPMENT	PLT391	62,885	7,001	22,717	521	512
21	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(3,465)	(386)	(1,252)	(29)	(28)
22	392-TRANSPORTATION EQUIP	PLT392	34,092	3,795	12,316	283	277
23	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	(967)	(108)	(349)	(8)	(8)
24	393-STORES EQUIPMENT	PLT393	497	55	180	4	4
25	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(25)	(3)	(9)	(0)	(0)
26	394-TOOLS, SHOP & GARAGE EQUIPMENT	PLT394	10,144	1,129	3,665	84	83
27	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(409)	(46)	(148)	(3)	(3)
28	395-LABORATORY EQUIPMENT	PLT395	5,581	621	2,016	46	45
29	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(334)	(37)	(121)	(3)	(3)
30	396-POWER OPERATED EQUIPMENT	PLT396	5,598	623	2,022	46	46
31	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(13)	(1)	(5)	(0)	(0)
32	397-COMMUNICATION EQUIP	PLT397	586	65	212	5	5
33	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(424)	(47)	(153)	(4)	(3)
34	398-MISCELLANEOUS EQUIP	PLT398	1,721	192	622	14	14
35	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(54)	(6)	(19)	(0)	(0)
36	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
37	TOTAL GENERAL PLANT RESERVE		125,306	13,950	45,267	1,039	1,019
38							
39	COMMON PLANT	PLTCOMN	0	0	0	0	0
40							
41	TOTAL DEPRECIATION RESERVE		2,129,717	296,799	940,617	21,422	17,081
42							
43	TOTAL DEPRECIATION RESERVE ACQ ADJ		(60,795)	(8,844)	(28,278)	(649)	(496)
44							
45	NET PLANT IN SERVICE		$6,107,234	$909,496	$2,911,261	$66,827	$50,205
46							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEVELOPMENT OF RATE BASE CONT.								
2									
3	**OTHER RATE BASE ITEMS**								
4									
5	WORKING CAPITAL								
6	CASH WORKING CAPITAL								
7	PLANT	PLANT	($2,583,392)	($1,793,070)	($493,073)	($157,395)	($138,238)	($918)	($700)
8	COMMODITY	WCGC	0	0	0	0	0	0	0
9	OPERATIONS & MAINTENANCE	WCOTH	0	0	0	0	0	0	0
10	OTHER	WCOTH	0	0	0	0	0	0	0
11	TOTAL CASH WORKING CAPITAL		(2,583,392)	(1,793,070)	(493,073)	(157,395)	(138,238)	(918)	(700)
12	MATERIALS & SUPPLIES	PLANT	2,039,798	1,415,775	389,321	124,276	109,150	725	552
13	PREPAYMENTS	PLANT	195,942	135,999	37,398	11,938	10,485	70	53
14	TOTAL WORKING CAPITAL		(347,652)	(241,296)	(66,354)	(21,181)	(18,603)	(123)	(94)
15									
16	LESS: CUSTOMER CONTRIBUTIONS								
17	CUST ADVANCES FOR CONSTRUCTION	PLANT	(7,283,595)	(5,055,366)	(1,390,165)	(443,758)	(389,746)	(2,587)	(1,972)
18	CUSTOMER DEPOSITS	PLANT	(3,040,484)	(2,110,326)	(580,314)	(185,243)	(162,697)	(1,080)	(823)
19									
20	OTHER RATE BASE								
21	CWIP	DISTRPLT	0	0	0	0	0	0	0
22	Y2K COSTS & GIC DEF	PAYXAG	1,097,410	864,055	171,277	30,735	30,989	179	175
23	C.A.R.E.S.	THERMS	107,477	55,798	25,479	17,200	8,853	79	67
24	OTHER - WARM SPIRIT	RESNTPT	(19,721)	(19,721)	0	0	0	0	0
25	TOTAL OTHER		1,185,166	900,132	196,756	47,935	39,842	258	242
26									
27	LESS								
28	ACCUMULATED DEFERRED INC. TAXES	PLANT	(6,484,809)	(4,500,948)	(1,237,707)	(395,091)	(347,003)	(2,303)	(1,756)
29									
30									
31	TOTAL RATE BASE		$162,358,856	$111,223,440	$31,532,892	$10,445,947	$9,049,785	$60,992	$45,801
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		ALLOC	SM. VOL. (8)	LG. VOL. (9)	SM. VOL. (10)	LG. VOL. (11)	SM. VOL. (12)	LG. VOL. (13)
1	DEVELOPMENT OF RATE BASE CONT.							
2								
3	**OTHER RATE BASE ITEMS**							
4								
5	WORKING CAPITAL							
6	CASH WORKING CAPITAL							
7	PLANT	PLANT	($444,854)	($48,219)	($5,198)	($152,196)	($85,645)	($52,593)
8	COMMODITY	WCGC	0	0	0	0	0	0
9	OPERATIONS & MAINTENANCE	WCOTH	0	0	0	0	0	0
10	OTHER	WCOTH	0	0	0	0	0	0
11	TOTAL CASH WORKING CAPITAL		(444,854)	(48,219)	(5,198)	(152,196)	(85,645)	(52,593)
12	MATERIALS & SUPPLIES	PLANT	351,248	38,073	4,105	120,171	67,623	41,526
13	PREPAYMENTS	PLANT	33,741	3,657	394	11,544	6,496	3,989
14	TOTAL WORKING CAPITAL		(59,865)	(6,489)	(700)	(20,481)	(11,525)	(7,078)
15								
16	LESS: CUSTOMER CONTRIBUTIONS							
17	CUST ADVANCES FOR CONSTRUCTION	PLANT	(1,254,217)	(135,948)	(14,657)	(429,101)	(241,466)	(148,280)
18	CUSTOMER DEPOSITS	PLANT	(523,564)	(56,751)	(6,118)	(179,125)	(100,798)	(61,898)
19								
20	OTHER RATE BASE							
21	CWIP	DISTRPLT	0	0	0	0	0	0
22	Y2K COSTS & GIC DEF	PAYXAG	161,225	10,052	1,041	29,695	20,849	10,140
23	C.A.R.E.S.	THERMS	22,558	2,921	398	16,802	4,531	4,322
24	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0	0
25	TOTAL OTHER		183,783	12,973	1,439	46,496	25,380	14,462
26								
27	LESS							
28	ACCUMULATED DEFERRED INC. TAXES	PLANT	(1,116,668)	(121,039)	(13,049)	(382,042)	(214,985)	(132,018)
29								
30								
31	TOTAL RATE BASE		$28,352,651	$3,180,241	$344,249	$10,101,698	$5,563,841	$3,485,945
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	DEVELOPMENT OF RATE BASE CONT.						
2							
3	**OTHER RATE BASE ITEMS**						
4							
5	WORKING CAPITAL						
6	CASH WORKING CAPITAL						
7	PLANT	PLANT	($1,720,694)	($72,376)	($444,854)	($14,411)	($33,808)
8	COMMODITY	WCGC	0	0	0	0	0
9	OPERATIONS & MAINTENANCE	WCOTH	0	0	0	0	0
10	OTHER	WCOTH	0	0	0	0	0
11	TOTAL CASH WORKING CAPITAL		(1,720,694)	(72,376)	(444,854)	(14,411)	(33,808)
12	MATERIALS & SUPPLIES	PLANT	1,358,628	57,147	351,248	11,379	26,694
13	PREPAYMENTS	PLANT	130,509	5,489	33,741	1,093	2,564
14	TOTAL WORKING CAPITAL		(231,557)	(9,740)	(59,865)	(1,939)	(4,550)
15							
16	LESS: CUSTOMER CONTRIBUTIONS						
17	CUST ADVANCES FOR CONSTRUCTION	PLANT	(4,851,311)	(204,056)	(1,254,217)	(40,630)	(95,318)
18	CUSTOMER DEPOSITS	PLANT	(2,025,144)	(85,182)	(523,564)	(16,961)	(39,790)
19							
20	OTHER RATE BASE						
21	CWIP	DISTRPLT	0	0	0	0	0
22	Y2K COSTS & GIC DEF	PAYXAG	833,489	30,566	161,225	3,215	6,837
23	C.A.R.E.S.	THERMS	53,610	2,188	22,558	995	1,926
24	OTHER - WARM SPIRIT	RESNTPT	(18,926)	(795)	0	0	0
25	TOTAL OTHER		868,173	31,959	183,783	4,210	8,763
26							
27	LESS						
28	ACCUMULATED DEFERRED INC. TAXES	PLANT	(4,319,271)	(181,677)	(1,116,668)	(36,174)	(84,864)
29							
30							
31	TOTAL RATE BASE		$106,744,519	$4,478,921	$28,352,651	$944,419	$2,235,822
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVELOPMENT OF RATE BASE CONT.				
2					
3	**OTHER RATE BASE ITEMS**				
4					
5	WORKING CAPITAL				
6	CASH WORKING CAPITAL				
7	PLANT	PLANT	($5,198)	($22,470)	($129,726)
8	COMMODITY	WCGC	0	0	0
9	OPERATIONS & MAINTENANCE	WCOTH	0	0	0
10	OTHER	WCOTH	0	0	0
11	TOTAL CASH WORKING CAPITAL		(5,198)	(22,470)	(129,726)
12	MATERIALS & SUPPLIES	PLANT	4,105	17,742	102,429
13	PREPAYMENTS	PLANT	394	1,704	9,839
14	TOTAL WORKING CAPITAL		(700)	(3,024)	(17,457)
15					
16	LESS: CUSTOMER CONTRIBUTIONS				
17	CUST ADVANCES FOR CONSTRUCTION	PLANT	(14,657)	(63,352)	(365,749)
18	CUSTOMER DEPOSITS	PLANT	(6,118)	(26,446)	(152,679)
19					
20	OTHER RATE BASE				
21	CWIP	DISTRPLT	0	0	0
22	Y2K COSTS & GIC DEF	PAYXAG	1,041	4,562	25,133
23	C.A.R.E.S.	THERMS	398	1,786	15,016
24	OTHER - WARM SPIRIT	RESNTPT	0	0	0
25	TOTAL OTHER		1,439	6,347	40,149
26					
27	LESS				
28	ACCUMULATED DEFERRED INC. TAXES	PLANT	(13,049)	(56,405)	(325,637)
29					
30					
31	TOTAL RATE BASE		$344,249	$1,486,354	$8,615,344
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEVELOPMENT OF RATE BASE CONT.						
2							
3	**OTHER RATE BASE ITEMS**						
4							
5	WORKING CAPITAL						
6	CASH WORKING CAPITAL						
7	PLANT	PLANT	($85,645)	($12,543)	($40,050)	($918)	($700)
8	COMMODITY	WCGC	0	0	0	0	0
9	OPERATIONS & MAINTENANCE	WCOTH	0	0	0	0	0
10	OTHER	WCOTH	0	0	0	0	0
11	TOTAL CASH WORKING CAPITAL		(85,645)	(12,543)	(40,050)	(918)	(700)
12	MATERIALS & SUPPLIES	PLANT	67,623	9,903	31,623	725	552
13	PREPAYMENTS	PLANT	6,496	951	3,038	70	53
14	TOTAL WORKING CAPITAL		(11,525)	(1,688)	(5,390)	(123)	(94)
15							
16	LESS: CUSTOMER CONTRIBUTIONS						
17	CUST ADVANCES FOR CONSTRUCTION	PLANT	(241,466)	(35,362)	(112,918)	(2,587)	(1,972)
18	CUSTOMER DEPOSITS	PLANT	(100,798)	(14,762)	(47,137)	(1,080)	(823)
19							
20	OTHER RATE BASE						
21	CWIP	DISTRPLT	0	0	0	0	0
22	Y2K COSTS & GIC DEF	PAYXAG	20,849	2,381	7,759	179	175
23	C.A.R.E.S.	THERMS	4,531	800	3,522	79	67
24	OTHER - WARM SPIRIT	RESNTPT	0	0	0	0	0
25	TOTAL OTHER		25,380	3,181	11,281	258	242
26							
27	LESS						
28	ACCUMULATED DEFERRED INC. TAXES	PLANT	(214,985)	(31,484)	(100,534)	(2,303)	(1,756)
29							
30							
31	TOTAL RATE BASE		$5,563,841	$829,380	$2,656,564	$60,992	$45,801
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	OPERATING REVENUES								
2									
3	**REVENUES**								
4									
5	GAS OPERATING REVENUES								
6									
7	SALES REVENUES								
8	FIRM SALES OF GAS		$45,689,224	$32,152,423	$9,193,787	$2,080,932	$2,165,441	$73,078	$23,562
9	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0	0
10	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0	0
11	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0	0
12	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0	0
13	TOTAL SALES OF GAS		45,689,224	32,152,423	9,193,787	2,080,932	2,165,441	73,078	23,562
14									
15	OTHER OPERATING REVENUES								
16	FORFEITED DISCOUNTS	PLANT	398,966	276,912	76,148	24,307	21,349	142	108
17	MISCELLANEOUS SERVICE REV	CUST487B	1,046,891	957,410	52,441	0	36,477	0	563
18	OTHER REVENUE	DEMGAS	34,447	22,089	9,324	865	2,110	31	27
19	OTHER REVENUE	PLANT	0	0	0	0	0	0	0
20	OTHER REVENUE	PLANT	0	0	0	0	0	0	0
21	TOTAL OTHER OPERATING REV		1,480,303	1,256,412	137,913	25,172	59,937	173	697
22									
23	TOTAL GAS OPERATING REVENUE		$47,169,527	$33,408,835	$9,331,700	$2,106,104	$2,225,377	$73,251	$24,260
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		ALLOC	SM. VOL. (8)	LG. VOL. (9)	SM. VOL. (10)	LG. VOL. (11)	SM. VOL. (12)	LG. VOL. (13)
1	OPERATING REVENUES							
2								
3	**REVENUES**							
4								
5	GAS OPERATING REVENUES							
6								
7	SALES REVENUES							
8	FIRM SALES OF GAS		$8,531,880	$661,907	$109,190	$1,971,743	$1,527,532	$637,909
9	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0	0
10	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0	0
11	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0	0
12	SALES FOR RESALE	DEMGAS	0	0	0	0	0	0
13	TOTAL SALES OF GAS		8,531,880	661,907	109,190	1,971,743	1,527,532	637,909
14								
15	OTHER OPERATING REVENUES							
16	FORFEITED DISCOUNTS	PLANT	68,701	7,447	803	23,504	13,227	8,122
17	MISCELLANEOUS SERVICE REV	CUST487B	52,441	0	0	0	36,477	0
18	OTHER REVENUE	DEMGAS	8,930	394	158	707	1,794	317
19	OTHER REVENUE	PLANT	0	0	0	0	0	0
20	OTHER REVENUE	PLANT	0	0	0	0	0	0
21	TOTAL OTHER OPERATING REV		130,072	7,841	960	24,211	51,498	8,439
22								
23	TOTAL GAS OPERATING REVENUE		$8,661,952	$669,747	$110,150	$1,995,954	$1,579,029	$646,348

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL: RESIDENTIAL SERVICE (14)	RESIDENTIAL: CARES (15)	COMMERCIAL: SM. VOL. (16)	COMMERCIAL: LG. VOL. (17)	COMMERCIAL: TRANS-PORTATION (18)
1	OPERATING REVENUES						
2							
3	**REVENUES**						
4							
5	GAS OPERATING REVENUES						
6							
7	SALES REVENUES						
8	FIRM SALES OF GAS		$31,176,937	$975,486	$8,531,880	$211,649	$450,258
9	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
10	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
11	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
12	SALES FOR RESALE	DEMGAS	0	0	0	0	0
13	TOTAL SALES OF GAS		31,176,937	975,486	8,531,880	211,649	450,258
14							
15	OTHER OPERATING REVENUES						
16	FORFEITED DISCOUNTS	PLANT	265,735	11,177	68,701	2,226	5,221
17	MISCELLANEOUS SERVICE REV	CUST487B	938,880	18,530	52,441	0	0
18	OTHER REVENUE	DEMGAS	21,223	866	8,930	394	0
19	OTHER REVENUE	PLANT	0	0	0	0	0
20	OTHER REVENUE	PLANT	0	0	0	0	0
21	TOTAL OTHER OPERATING REV		1,225,838	30,574	130,072	2,619	5,221
22							
23	TOTAL GAS OPERATING REVENUE		$32,402,776	$1,006,059	$8,661,952	$214,268	$455,479
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	OPERATING REVENUES				
2					
3	**REVENUES**				
4					
5	GAS OPERATING REVENUES				
6					
7	SALES REVENUES				
8	FIRM SALES OF GAS		$109,190	$204,407	$1,767,335
9	INTERR SALES GAS COST REV	GASSALES	0	0	0
10	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0
11	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0
12	SALES FOR RESALE	DEMGAS	0	0	0
13	TOTAL SALES OF GAS		109,190	204,407	1,767,335
14					
15	OTHER OPERATING REVENUES				
16	FORFEITED DISCOUNTS	PLANT	803	3,470	20,034
17	MISCELLANEOUS SERVICE REV	CUST487B	0	0	0
18	OTHER REVENUE	DEMGAS	158	707	0
19	OTHER REVENUE	PLANT	0	0	0
20	OTHER REVENUE	PLANT	0	0	0
21	TOTAL OTHER OPERATING REV		960	4,177	20,034
22					
23	TOTAL GAS OPERATING REVENUE		$110,150	$208,585	$1,787,369
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	OPERATING REVENUES						
2							
3	**REVENUES**						
4							
5	GAS OPERATING REVENUES						
6							
7	SALES REVENUES						
8	FIRM SALES OF GAS		$1,527,532	$117,541	$520,368	$73,078	$23,562
9	INTERR SALES GAS COST REV	GASSALES	0	0	0	0	0
10	INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0	0
11	INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0	0
12	SALES FOR RESALE	DEMGAS	0	0	0	0	0
13	TOTAL SALES OF GAS		1,527,532	117,541	520,368	73,078	23,562
14							
15	OTHER OPERATING REVENUES						
16	FORFEITED DISCOUNTS	PLANT	13,227	1,937	6,185	142	108
17	MISCELLANEOUS SERVICE REV	CUST487B	36,477	0	0	0	563
18	OTHER REVENUE	DEMGAS	1,794	317	0	31	27
19	OTHER REVENUE	PLANT	0	0	0	0	0
20	OTHER REVENUE	PLANT	0	0	0	0	0
21	TOTAL OTHER OPERATING REV		51,498	2,254	6,185	173	697
22							
23	TOTAL GAS OPERATING REVENUE		$1,579,029	$119,795	$526,553	$73,251	$24,260
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	OPERATION & MAINTENANCE EXPENSE								
2									
3	**OPERATION & MAINTENANCE EXPENSE**								
4	PRODUCTION EXPENSE								
5	421-PURCHASED POWER	DEMGAS	0	0	0	0	0	0	0
6	805-PURCHASED GAS EXPENSES	DEMGAS	0	0	0	0	0	0	0
7	807-PURCHASED GAS COST EXPENSES								
8	NON-RECONCILABLE	DEMGAS	355,528	227,986	96,238	8,923	21,782	324	276
9	CAPACITY RELATED	DEMGAS	0	0	0	0	0	0	0
10	COMMODITY RELATED	GASSALES	0	0	0	0	0	0	0
11	TOTAL ACCOUNT 807		355,528	227,986	96,238	8,923	21,782	324	276
12	TOTAL PURCHASED GAS SUPPLY		355,529	227,986	96,238	8,923	21,782	324	276
13									
14	TRANSMISSION EXPENSE								
15	856-MAINS EXPENSE	TRANS	11,280	6,454	2,737	1,153	924	7	5
16	857-MEASURING & REG. STATION	TRANS	(52,221)	(29,877)	(12,673)	(5,340)	(4,277)	(31)	(22)
17	864-MAINTENANCE OF COMPRESSOR STATION EC	TRANS	19	11	5	2	2	0	0
18	870-OPERATION SUPERVISION AND ENGINEERING	TRANS	315,983	180,785	76,685	32,312	25,880	190	131
19	TOTAL TRANSMISSION		275,061	157,372	66,754	28,127	22,528	165	114
20									
21	DISTRIBUTION EXPENSE								
22	431-INTEREST ON CUSTOMER DEPOSITS	LABDO	170,459	126,852	32,522	5,640	5,382	31	32
23	871-LOAD DISPATCHING	DISTR	162	93	39	17	13	0	0
24	874-MAINS & SERVICING EXPENSE	PLT376380	1,254,069	866,717	231,658	82,819	72,035	486	354
25	875-MEAS./REG. STATION EXPENSE	PLT378	244,463	139,866	59,328	24,999	20,022	147	101
26	876-MEAS./REG. STATION EXPENSE	PLT379	150,536	86,127	36,533	15,394	12,329	91	62
27	877-MEAS./REG. STATION EXPENSE	PLT383	56,529	45,356	10,515	167	484	0	6
28	878-METER EXPENSE	PLT381	1,349,114	1,082,472	250,954	3,995	11,557	0	136
29	879-CUSTOMER INSTALL EXP	PLT38284	539,082	432,536	100,277	1,596	4,618	0	54
30	880-OTHER EXPENSES	EXP87479	1,090,666	805,171	209,182	39,141	36,735	220	217
31	881-RENTS	DISTR	44,510	25,466	10,802	4,552	3,645	27	18
32	885-MAINT. SUPERV. & ENG.	LABDM	243,170	172,068	43,807	14,397	12,751	84	63
33	886-MAINT. OF STRUCTURES	PLT375	0	0	0	0	0	0	0
34	887-MAINT. OF MAINS	PLT376	1,084,194	620,307	263,120	110,869	88,798	652	449
35	889-MAINT. MEAS./REG	PLT378	25,623	14,660	6,218	2,620	2,099	15	11
36	890-MAINT. MEAS./REG	PLT379	2,072	1,186	503	212	170	1	1
37	891-MAINT. MEAS./REG	PLT383	850	682	158	3	7	0	0
38	892-MAINT. OF SERVICES	PLT380	465,066	421,837	36,993	147	6,070	0	20
39	893-MAINT. OF METER	PLT381	167,015	134,006	31,067	495	1,431	0	17
40	894-MAINT. OF OTHER EQUIP.	PLT387	96,826	55,398	23,498	9,901	7,930	58	40
41	TOTAL DISTRIBUTION EXP		6,984,407	5,030,799	1,347,174	316,962	286,076	1,813	1,582
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	OPERATION & MAINTENANCE EXPENSE							
2								
3	**OPERATION & MAINTENANCE EXPENSE**							
4	PRODUCTION EXPENSE							
5	421-PURCHASED POWER	DEMGAS	0	0	0	0	0	0
6	805-PURCHASED GAS EXPENSES	DEMGAS	0	0	0	0	0	0
7	807-PURCHASED GAS COST EXPENSES							
8	NON-RECONCILABLE	DEMGAS	92,172	4,065	1,626	7,297	18,515	3,267
9	CAPACITY RELATED	DEMGAS	0	0	0	0	0	0
10	COMMODITY RELATED	GASSALES	0	0	0	0	0	0
11	TOTAL ACCOUNT 807		92,172	4,065	1,626	7,297	18,515	3,267
12	TOTAL PURCHASED GAS SUPPLY		92,173	4,065	1,626	7,297	18,515	3,267
13								
14	TRANSMISSION EXPENSE							
15	856-MAINS EXPENSE	TRANS	2,393	345	38	1,116	539	385
16	857-MEASURING & REG. STATION	TRANS	(11,078)	(1,595)	(174)	(5,166)	(2,494)	(1,783)
17	864-MAINTENANCE OF COMPRESSOR STATION EC	TRANS	4	1	0	2	1	1
18	870-OPERATION SUPERVISION AND ENGINEERING	TRANS	67,031	9,654	1,054	31,258	15,093	10,787
19	TOTAL TRANSMISSION		58,350	8,404	917	27,210	13,138	9,390
20								
21	DISTRIBUTION EXPENSE							
22	431-INTEREST ON CUSTOMER DEPOSITS	LABDO	30,598	1,924	185	5,454	3,533	1,849
23	871-LOAD DISPATCHING	DISTR	34	5	1	16	8	6
24	874-MAINS & SERVICING EXPENSE	PLT376380	206,849	24,808	2,738	80,081	44,384	27,650
25	875-MEAS./REG. STATION EXPENSE	PLT378	51,859	7,469	815	24,183	11,677	8,346
26	876-MEAS./REG. STATION EXPENSE	PLT379	31,934	4,599	502	14,892	7,190	5,139
27	877-MEAS./REG. STATION EXPENSE	PLT383	10,329	186	5	162	448	36
28	878-METER EXPENSE	PLT381	246,515	4,438	128	3,867	10,689	868
29	879-CUSTOMER INSTALL EXP	PLT38284	98,503	1,774	51	1,545	4,271	347
30	880-OTHER EXPENSES	EXP87479	196,049	13,133	1,287	37,854	23,872	12,863
31	881-RENTS	DISTR	9,442	1,360	148	4,403	2,126	1,519
32	885-MAINT. SUPERV. & ENG.	LABDM	39,456	4,351	477	13,920	7,949	4,801
33	886-MAINT. OF STRUCTURES	PLT375	0	0	0	0	0	0
34	887-MAINT. OF MAINS	PLT376	229,995	33,125	3,616	107,253	51,786	37,012
35	889-MAINT. MEAS./REG	PLT378	5,436	783	85	2,535	1,224	875
36	890-MAINT. MEAS./REG	PLT379	440	63	7	205	99	71
37	891-MAINT. MEAS./REG	PLT383	155	3	0	2	7	1
38	892-MAINT. OF SERVICES	PLT380	36,882	111	43	104	6,019	51
39	893-MAINT. OF METER	PLT381	30,518	549	16	479	1,323	107
40	894-MAINT. OF OTHER EQUIP.	PLT387	20,540	2,958	323	9,578	4,625	3,305
41	TOTAL DISTRIBUTION EXP		1,245,535	101,639	10,428	306,534	181,229	104,847
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	OPERATION & MAINTENANCE EXPENSE						
2							
3	**OPERATION & MAINTENANCE EXPENSE**						
4	PRODUCTION EXPENSE						
5	421-PURCHASED POWER	DEMGAS	0	0	0	0	0
6	805-PURCHASED GAS EXPENSES	DEMGAS	0	0	0	0	0
7	807-PURCHASED GAS COST EXPENSES						
8	NON-RECONCILABLE	DEMGAS	219,047	8,939	92,172	4,065	0
9	CAPACITY RELATED	DEMGAS	0	0	0	0	0
10	COMMODITY RELATED	GASSALES	0	0	0	0	0
11	TOTAL ACCOUNT 807		219,047	8,939	92,172	4,065	0
12	TOTAL PURCHASED GAS SUPPLY		219,047	8,939	92,173	4,065	0
13							
14	TRANSMISSION EXPENSE						
15	856-MAINS EXPENSE	TRANS	6,202	252	2,393	100	245
16	857-MEASURING & REG. STATION	TRANS	(28,712)	(1,165)	(11,078)	(463)	(1,133)
17	864-MAINTENANCE OF COMPRESSOR STATION EC	TRANS	10	0	4	0	0
18	870-OPERATION SUPERVISION AND ENGINEERING	TRANS	173,735	7,050	67,031	2,801	6,853
19	TOTAL TRANSMISSION		151,235	6,137	58,350	2,438	5,965
20							
21	DISTRIBUTION EXPENSE						
22	431-INTEREST ON CUSTOMER DEPOSITS	LABDO	121,573	5,279	30,598	638	1,286
23	871-LOAD DISPATCHING	DISTR	89	4	34	1	4
24	874-MAINS & SERVICING EXPENSE	PLT376380	831,532	35,184	206,849	7,224	17,584
25	875-MEAS./REG. STATION EXPENSE	PLT378	134,412	5,454	51,859	2,167	5,302
26	876-MEAS./REG. STATION EXPENSE	PLT379	82,768	3,359	31,934	1,335	3,265
27	877-MEAS./REG. STATION EXPENSE	PLT383	43,432	1,924	10,329	99	87
28	878-METER EXPENSE	PLT381	1,036,550	45,922	246,515	2,363	2,075
29	879-CUSTOMER INSTALL EXP	PLT38284	414,187	18,350	98,503	944	829
30	880-OTHER EXPENSES	EXP87479	771,729	33,442	196,049	4,289	8,844
31	881-RENTS	DISTR	24,473	993	9,442	395	965
32	885-MAINT. SUPERV. & ENG.	LABDM	165,042	7,025	39,456	1,280	3,071
33	886-MAINT. OF STRUCTURES	PLT375	0	0	0	0	0
34	887-MAINT. OF MAINS	PLT376	596,116	24,191	229,995	9,612	23,513
35	889-MAINT. MEAS./REG	PLT378	14,088	572	5,436	227	556
36	890-MAINT. MEAS./REG	PLT379	1,140	46	440	18	45
37	891-MAINT. MEAS./REG	PLT383	653	29	155	1	1
38	892-MAINT. OF SERVICES	PLT380	403,941	17,896	36,882	59	52
39	893-MAINT. OF METER	PLT381	128,321	5,685	30,518	293	257
40	894-MAINT. OF OTHER EQUIP.	PLT387	53,237	2,160	20,540	858	2,100
41	TOTAL DISTRIBUTION EXP		4,823,284	207,516	1,245,535	31,804	69,835
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	OPERATION & MAINTENANCE EXPENSE				
2					
3	**OPERATION & MAINTENANCE EXPENSE**				
4	PRODUCTION EXPENSE				
5	421-PURCHASED POWER	DEMGAS	0	0	0
6	805-PURCHASED GAS EXPENSES	DEMGAS	0	0	0
7	807-PURCHASED GAS COST EXPENSES				
8	NON-RECONCILABLE	DEMGAS	1,626	7,297	0
9	CAPACITY RELATED	DEMGAS	0	0	0
10	COMMODITY RELATED	GASSALES	0	0	0
11	TOTAL ACCOUNT 807		1,626	7,297	0
12	TOTAL PURCHASED GAS SUPPLY		1,626	7,297	0
13					
14	TRANSMISSION EXPENSE				
15	856-MAINS EXPENSE	TRANS	38	162	953
16	857-MEASURING & REG. STATION	TRANS	(174)	(752)	(4,414)
17	864-MAINTENANCE OF COMPRESSOR STATION EC	TRANS	0	0	2
18	870-OPERATION SUPERVISION AND ENGINEERING	TRANS	1,054	4,550	26,708
19	TOTAL TRANSMISSION		917	3,961	23,249
20					
21	DISTRIBUTION EXPENSE				
22	431-INTEREST ON CUSTOMER DEPOSITS	LABDO	185	858	4,596
23	871-LOAD DISPATCHING	DISTR	1	2	14
24	874-MAINS & SERVICING EXPENSE	PLT376380	2,738	11,682	68,399
25	875-MEAS./REG. STATION EXPENSE	PLT378	815	3,521	20,663
26	876-MEAS./REG. STATION EXPENSE	PLT379	502	2,168	12,724
27	877-MEAS./REG. STATION EXPENSE	PLT383	5	60	102
28	878-METER EXPENSE	PLT381	128	1,425	2,443
29	879-CUSTOMER INSTALL EXP	PLT38284	51	569	976
30	880-OTHER EXPENSES	EXP87479	1,287	5,895	31,959
31	881-RENTS	DISTR	148	641	3,762
32	885-MAINT. SUPERV. & ENG.	LABDM	477	2,041	11,879
33	886-MAINT. OF STRUCTURES	PLT375	0	0	0
34	887-MAINT. OF MAINS	PLT376	3,616	15,613	91,639
35	889-MAINT. MEAS./REG	PLT378	85	369	2,166
36	890-MAINT. MEAS./REG	PLT379	7	30	175
37	891-MAINT. MEAS./REG	PLT383	0	1	2
38	892-MAINT. OF SERVICES	PLT380	43	40	63
39	893-MAINT. OF METER	PLT381	16	176	302
40	894-MAINT. OF OTHER EQUIP.	PLT387	323	1,394	8,184
41	TOTAL DISTRIBUTION EXP		10,428	46,486	260,049
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	OPERATION & MAINTENANCE EXPENSE						
2							
3	**OPERATION & MAINTENANCE EXPENSE**						
4	PRODUCTION EXPENSE						
5	421-PURCHASED POWER	DEMGAS	0	0	0	0	0
6	805-PURCHASED GAS EXPENSES	DEMGAS	0	0	0	0	0
7	807-PURCHASED GAS COST EXPENSES						
8	NON-RECONCILABLE	DEMGAS	18,515	3,267	0	324	276
9	CAPACITY RELATED	DEMGAS	0	0	0	0	0
10	COMMODITY RELATED	GASSALES	0	0	0	0	0
11	TOTAL ACCOUNT 807		18,515	3,267	0	324	276
12	TOTAL PURCHASED GAS SUPPLY		18,515	3,267	0	324	276
13							
14	TRANSMISSION EXPENSE						
15	856-MAINS EXPENSE	TRANS	539	91	294	7	5
16	857-MEASURING & REG. STATION	TRANS	(2,494)	(423)	(1,360)	(31)	(22)
17	864-MAINTENANCE OF COMPRESSOR STATION EC	TRANS	1	0	0	0	0
18	870-OPERATION SUPERVISION AND ENGINEERING	TRANS	15,093	2,559	8,228	190	131
19	TOTAL TRANSMISSION		13,138	2,228	7,162	165	114
20							
21	DISTRIBUTION EXPENSE						
22	431-INTEREST ON CUSTOMER DEPOSITS	LABDO	3,533	429	1,420	31	32
23	871-LOAD DISPATCHING	DISTR	8	1	4	0	0
24	874-MAINS & SERVICING EXPENSE	PLT376380	44,384	6,580	21,070	486	354
25	875-MEAS./REG. STATION EXPENSE	PLT378	11,677	1,980	6,366	147	101
26	876-MEAS./REG. STATION EXPENSE	PLT379	7,190	1,219	3,920	91	62
27	877-MEAS./REG. STATION EXPENSE	PLT383	448	2	34	0	6
28	878-METER EXPENSE	PLT381	10,689	54	814	0	136
29	879-CUSTOMER INSTALL EXP	PLT38284	4,271	21	325	0	54
30	880-OTHER EXPENSES	EXP87479	23,872	2,991	9,872	220	217
31	881-RENTS	DISTR	2,126	360	1,159	27	18
32	885-MAINT. SUPERV. & ENG.	LABDM	7,949	1,141	3,660	84	63
33	886-MAINT. OF STRUCTURES	PLT375	0	0	0	0	0
34	887-MAINT. OF MAINS	PLT376	51,786	8,781	28,232	652	449
35	889-MAINT. MEAS./REG	PLT378	1,224	208	667	15	11
36	890-MAINT. MEAS./REG	PLT379	99	17	54	1	1
37	891-MAINT. MEAS./REG	PLT383	7	0	1	0	0
38	892-MAINT. OF SERVICES	PLT380	6,019	34	17	0	20
39	893-MAINT. OF METER	PLT381	1,323	7	101	0	17
40	894-MAINT. OF OTHER EQUIP.	PLT387	4,625	784	2,521	58	40
41	TOTAL DISTRIBUTION EXP		181,229	24,610	80,237	1,813	1,582
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	OPERATION & MAINT EXP CONT.								
2									
3	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
4	CUSTOMER ACCOUNT								
5	901-SUPERVISION	LABCA	74,309	67,770	5,936	19	580	1	3
6	902-METER READING EXPENSE	CUST902	719,037	656,293	56,925	214	5,575	0	31
7	903-CUST RECORDS & COLLECT	CUST903	5,462,173	4,979,822	437,984	1,268	42,738	120	240
8	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	722,634	415,866	126,700	138,141	41,800	0	126
9	905-MISC CUST ACCTS EXP	EXP9024	34,381	30,139	3,096	695	449	1	2
10	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0	0
11	907-SUPERV. CUSTOMER SERV.	LABCS	14,743	13,459	1,165	3	114	0	1
12	908-CUSTOMER ASSISTANCE	CUST10	(12,628)	(11,528)	(998)	(3)	(97)	(0)	(1)
13	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	65,794	60,066	5,201	15	507	1	3
14	910-MISC. CUST. SERV. & INFO.	EXP9089	22,602	20,634	1,787	5	174	0	1
15	CARES DISCOUNTS	THERMS	0	0	0	0	0	0	0
16	CARES EXPENSES	THERMS	0	0	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXP		7,103,044	6,232,521	637,795	140,359	91,840	124	406
18									
19	SALES EXPENSE								
20	912-DEMONSTRATING & SELLING	CDA912	558	507	46	0	4	0	0
21	913-ADVERTISING EXPENSES	CDA913	0	0	0	0	0	0	0
22	TOTAL SALES EXPENSE		558	507	46	0	4	0	0
23									
24	ADMINISTRATIVE & GENERAL EXPENSE								
25	920-ADMIN & GENERAL SALARY	PAYXAG	1,529,696	1,204,419	238,746	42,842	43,196	250	244
26	921-OFFICE SUPPLIES & EXP	PAYXAG	1,365,974	1,075,511	213,193	38,257	38,573	223	218
27	923-OUTSIDE SERV EMPLOYED	PAYXAG	(152,817)	(120,322)	(23,851)	(4,280)	(4,315)	(25)	(24)
28	924-PROPERTY INSURANCE	PLANT	2,638,928	1,831,616	503,672	160,778	141,209	937	715
29	925-INJURIES & DAMAGES	PAYXAG	7,415	5,838	1,157	208	209	1	1
30	926-EMPLOYED PENSION & BENF	PAYXAG	539,894	425,090	84,263	15,121	15,246	88	86
31	928-REGULATORY COMM EXPENSE	TOTREV	2,452,071	1,736,732	485,101	109,484	115,684	3,808	1,261
32	930-MISCELLANEOUS GEN EXP	PAYXAG	1,330,029	1,047,209	207,583	37,250	37,558	217	212
33	931-RENTS	PAYXAG	109,053	85,864	17,020	3,054	3,079	18	17
34	932-MAINT OF GENERAL PLT	GENPLT	169,826	134,066	26,160	4,704	4,842	27	27
35	TOTAL ADMIN & GEN EXPENSE		9,990,068	7,426,023	1,753,045	407,418	395,282	5,544	2,756
36									
37	TOTAL GAS O & M EXPENSE		$24,708,666	$19,075,208	$3,901,051	$901,790	$817,512	$7,970	$5,134
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	OPERATION & MAINT EXP CONT.							
2								
3	**OPERATION & MAINTENANCE EXPENSE CONTINUED**							
4	CUSTOMER ACCOUNT							
5	901-SUPERVISION	LABCA	5,925	11	7	12	574	6
6	902-METER READING EXPENSE	CUST902	56,794	131	66	148	5,502	73
7	903-CUST RECORDS & COLLECT	CUST903	437,313	671	507	761	42,364	373
8	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	88,634	38,066	63	138,078	0	41,800
9	905-MISC CUST ACCTS EXP	EXP9024	2,902	194	3	692	238	210
10	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0	0
11	907-SUPERV. CUSTOMER SERV.	LABCS	1,164	2	1	2	113	1
12	908-CUSTOMER ASSISTANCE	CUST10	(997)	(2)	(1)	(2)	(97)	(1)
13	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	5,193	8	6	9	503	4
14	910-MISC. CUST. SERV. & INFO.	EXP9089	1,784	3	2	3	173	2
15	CARES DISCOUNTS	THERMS	0	0	0	0	0	0
16	CARES EXPENSES	THERMS	0	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXP		598,712	39,083	655	139,704	49,371	42,469
18								
19	SALES EXPENSE							
20	912-DEMONSTRATING & SELLING	CDA912	46	0	0	0	4	0
21	913-ADVERTISING EXPENSES	CDA913	0	0	0	0	0	0
22	TOTAL SALES EXPENSE		46	0	0	0	4	0
23								
24	ADMINISTRATIVE & GENERAL EXPENSE							
25	920-ADMIN & GENERAL SALARY	PAYXAG	224,733	14,012	1,450	41,392	29,062	14,135
26	921-OFFICE SUPPLIES & EXP	PAYXAG	200,681	12,512	1,295	36,962	25,951	12,622
27	923-OUTSIDE SERV EMPLOYED	PAYXAG	(22,451)	(1,400)	(145)	(4,135)	(2,903)	(1,412)
28	924-PROPERTY INSURANCE	PLANT	454,417	49,256	5,310	155,468	87,486	53,724
29	925-INJURIES & DAMAGES	PAYXAG	1,089	68	7	201	141	69
30	926-EMPLOYED PENSION & BENF	PAYXAG	79,318	4,945	512	14,609	10,257	4,989
31	928-REGULATORY COMM EXPENSE	TOTREV	450,285	34,816	5,726	103,758	82,085	33,600
32	930-MISCELLANEOUS GEN EXP	PAYXAG	195,400	12,183	1,261	35,989	25,268	12,290
33	931-RENTS	PAYXAG	16,021	999	103	2,951	2,072	1,008
34	932-MAINT OF GENERAL PLT	GENPLT	24,623	1,537	160	4,544	3,288	1,554
35	TOTAL ADMIN & GEN EXPENSE		1,624,116	128,929	15,680	391,738	262,706	132,576
36								
37	TOTAL GAS O & M EXPENSE		$3,618,932	$282,119	$29,307	$872,484	$524,963	$292,549
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	OPERATION & MAINT EXP CONT.						
2							
3	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
4	CUSTOMER ACCOUNT						
5	901-SUPERVISION	LABCA	66,186	1,584	5,925	7	4
6	902-METER READING EXPENSE	CUST902	628,450	27,842	56,794	84	47
7	903-CUST RECORDS & COLLECT	CUST903	4,904,509	75,313	437,313	430	240
8	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	400,524	15,342	88,634	2,531	35,535
9	905-MISC CUST ACCTS EXP	EXP9024	29,549	590	2,902	15	178
10	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0
11	907-SUPERV. CUSTOMER SERV.	LABCS	12,856	603	1,164	1	1
12	908-CUSTOMER ASSISTANCE	CUST10	(11,012)	(517)	(997)	(1)	(1)
13	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	57,374	2,692	5,193	5	3
14	910-MISC. CUST. SERV. & INFO.	EXP9089	19,709	925	1,784	2	1
15	CARES DISCOUNTS	THERMS	0	0	0	0	0
16	CARES EXPENSES	THERMS	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXP		6,108,146	124,375	598,712	3,074	36,008
18							
19	SALES EXPENSE						
20	912-DEMONSTRATING & SELLING	CDA912	499	8	46	0	0
21	913-ADVERTISING EXPENSES	CDA913	0	0	0	0	0
22	TOTAL SALES EXPENSE		499	8	46	0	0
23							
24	ADMINISTRATIVE & GENERAL EXPENSE						
25	920-ADMIN & GENERAL SALARY	PAYXAG	1,161,812	42,607	224,733	4,482	9,530
26	921-OFFICE SUPPLIES & EXP	PAYXAG	1,037,465	38,047	200,681	4,002	8,510
27	923-OUTSIDE SERV EMPLOYED	PAYXAG	(116,065)	(4,256)	(22,451)	(448)	(952)
28	924-PROPERTY INSURANCE	PLANT	1,757,684	73,932	454,417	14,721	34,535
29	925-INJURIES & DAMAGES	PAYXAG	5,632	207	1,089	22	46
30	926-EMPLOYED PENSION & BENF	PAYXAG	410,052	15,038	79,318	1,582	3,364
31	928-REGULATORY COMM EXPENSE	TOTREV	1,684,433	52,299	450,285	11,139	23,678
32	930-MISCELLANEOUS GEN EXP	PAYXAG	1,010,164	37,045	195,400	3,897	8,286
33	931-RENTS	PAYXAG	82,826	3,037	16,021	320	679
34	932-MAINT OF GENERAL PLT	GENPLT	129,133	4,933	24,623	491	1,046
35	TOTAL ADMIN & GEN EXPENSE		7,163,135	262,887	1,624,116	40,207	88,722
36							
37	TOTAL GAS O & M EXPENSE		$18,465,347	$609,862	$3,618,932	$81,588	$200,530
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	OPERATION & MAINT EXP CONT.				
2					
3	**OPERATION & MAINTENANCE EXPENSE CONTINUED**				
4	CUSTOMER ACCOUNT				
5	901-SUPERVISION	LABCA	7	4	8
6	902-METER READING EXPENSE	CUST902	66	55	94
7	903-CUST RECORDS & COLLECT	CUST903	507	280	481
8	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	63	268	137,810
9	905-MISC CUST ACCTS EXP	EXP9024	3	3	689
10	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0
11	907-SUPERV. CUSTOMER SERV.	LABCS	1	1	1
12	908-CUSTOMER ASSISTANCE	CUST10	(1)	(1)	(1)
13	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	6	3	6
14	910-MISC. CUST. SERV. & INFO.	EXP9089	2	1	2
15	CARES DISCOUNTS	THERMS	0	0	0
16	CARES EXPENSES	THERMS	0	0	0
17	TOTAL CUSTOMER ACCTS EXP		655	615	139,089
18					
19	SALES EXPENSE				
20	912-DEMONSTRATING & SELLING	CDA912	0	0	0
21	913-ADVERTISING EXPENSES	CDA913	0	0	0
22	TOTAL SALES EXPENSE		0	0	0
23					
24	ADMINISTRATIVE & GENERAL EXPENSE				
25	920-ADMIN & GENERAL SALARY	PAYXAG	1,450	6,358	35,033
26	921-OFFICE SUPPLIES & EXP	PAYXAG	1,295	5,678	31,284
27	923-OUTSIDE SERV EMPLOYED	PAYXAG	(145)	(635)	(3,500)
28	924-PROPERTY INSURANCE	PLANT	5,310	22,953	132,515
29	925-INJURIES & DAMAGES	PAYXAG	7	31	170
30	926-EMPLOYED PENSION & BENF	PAYXAG	512	2,244	12,365
31	928-REGULATORY COMM EXPENSE	TOTREV	5,726	10,843	92,915
32	930-MISCELLANEOUS GEN EXP	PAYXAG	1,261	5,528	30,460
33	931-RENTS	PAYXAG	103	453	2,498
34	932-MAINT OF GENERAL PLT	GENPLT	160	698	3,847
35	TOTAL ADMIN & GEN EXPENSE		15,680	54,152	337,586
36					
37	TOTAL GAS O & M EXPENSE		$29,307	$112,511	$759,973
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	OPERATION & MAINT EXP CONT.						
2							
3	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
4	CUSTOMER ACCOUNT						
5	901-SUPERVISION	LABCA	574	3	3	1	3
6	902-METER READING EXPENSE	CUST902	5,502	42	31	0	31
7	903-CUST RECORDS & COLLECT	CUST903	42,364	213	160	120	240
8	904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	0	0	41,800	0	126
9	905-MISC CUST ACCTS EXP	EXP9024	238	1	209	1	2
10	906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0	0
11	907-SUPERV. CUSTOMER SERV.	LABCS	113	1	0	0	1
12	908-CUSTOMER ASSISTANCE	CUST10	(97)	(0)	(0)	(0)	(1)
13	909-INFO & INSTRUCTIONAL ADVERT.	CUST10	503	3	2	1	3
14	910-MISC. CUST. SERV. & INFO.	EXP9089	173	1	1	0	1
15	CARES DISCOUNTS	THERMS	0	0	0	0	0
16	CARES EXPENSES	THERMS	0	0	0	0	0
17	TOTAL CUSTOMER ACCTS EXP		49,371	263	42,206	124	406
18							
19	SALES EXPENSE						
20	912-DEMONSTRATING & SELLING	CDA912	4	0	0	0	0
21	913-ADVERTISING EXPENSES	CDA913	0	0	0	0	0
22	TOTAL SALES EXPENSE		4	0	0	0	0
23							
24	ADMINISTRATIVE & GENERAL EXPENSE						
25	920-ADMIN & GENERAL SALARY	PAYXAG	29,062	3,320	10,815	250	244
26	921-OFFICE SUPPLIES & EXP	PAYXAG	25,951	2,964	9,657	223	218
27	923-OUTSIDE SERV EMPLOYED	PAYXAG	(2,903)	(332)	(1,080)	(25)	(24)
28	924-PROPERTY INSURANCE	PLANT	87,486	12,812	40,911	937	715
29	925-INJURIES & DAMAGES	PAYXAG	141	16	52	1	1
30	926-EMPLOYED PENSION & BENF	PAYXAG	10,257	1,172	3,817	88	86
31	928-REGULATORY COMM EXPENSE	TOTREV	82,085	6,227	27,372	3,808	1,261
32	930-MISCELLANEOUS GEN EXP	PAYXAG	25,268	2,886	9,403	217	212
33	931-RENTS	PAYXAG	2,072	237	771	18	17
34	932-MAINT OF GENERAL PLT	GENPLT	3,288	366	1,188	27	27
35	TOTAL ADMIN & GEN EXPENSE		262,706	29,669	102,907	5,544	2,756
36							
37	TOTAL GAS O & M EXPENSE		$524,963	$60,036	$232,513	$7,970	$5,134
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
DEPRECIATION & AMORT EXPENSE								
DEPRECIATION AND AMORITIZATION EXPENSE								
407-AMOR Y2K EXP; GPS & PRESC GAIN	PAYXAG	363,339	286,078	56,708	10,176	10,260	59	58
407-AMORTIZATION OF C.A.R.E.S.	PLANT	477,337	331,308	91,106	29,082	25,542	170	129
INTANGIBLE PLT DEPRECIATION EXPENSE								
302-FRANCHISES & CONSENTS	PLT302	13,489	10,648	2,078	374	385	2	2
302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(1,284)	(1,014)	(198)	(36)	(37)	(0)	(0)
303-MISC. INTANGIBLE PLANT	PLT303	75,439	59,554	11,620	2,090	2,151	12	12
303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(1,934)	(1,527)	(298)	(54)	(55)	(0)	(0)
TOTAL INTANGIBLE PLT DEPR EXP		85,709	67,661	13,202	2,374	2,444	14	14
TRANSMISSION PLT DEPR EXP								
365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0	0
365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0	0	0
366-STRUCTURES & IMPROVEMENTS	PLT366	1,416	810	344	145	116	1	1
366-STRUCTURES & IMPROVE - ACQ ADJ	PLT366	(249)	(142)	(60)	(25)	(20)	(0)	(0)
367-MAINS	PLT367	272,433	155,869	66,116	27,859	22,313	164	113
367-MAINS - ACQ ADJ	PLT367	(24,551)	(14,046)	(5,958)	(2,511)	(2,011)	(15)	(10)
369-MEASURING & REG STATION EQ.	PLT369	11,670	6,677	2,832	1,193	956	7	5
369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(6,536)	(3,740)	(1,586)	(668)	(535)	(4)	(3)
371-OTHER EQUIPMENT	PLT371	(332)	(190)	(81)	(34)	(27)	(0)	(0)
371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(602)	(345)	(146)	(62)	(49)	(0)	(0)
TOTAL TRANS PLT DEPR EXP		253,249	144,893	61,460	25,897	20,742	152	105
DISTRIBUTION PLT DEPR EXP								
375-STRUCTURES & IMPROV	PLT375	2,126	1,216	516	217	174	1	1
375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(318)	(182)	(77)	(33)	(26)	(0)	(0)
376-MAINS	PLT376	2,867,976	1,640,873	696,021	293,277	234,894	1,725	1,186
376-MAINS - ACQ ADJ	PLT376	(364,767)	(208,696)	(88,524)	(37,301)	(29,875)	(219)	(151)
378-MEAS. & REG. EQUIP-GEN	PLT378	55,436	31,717	13,454	5,669	4,540	33	23
378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(5,598)	(3,203)	(1,359)	(572)	(459)	(3)	(2)
379-MEAS. & REG. EQUIP-CITY GATE	PLT379	51,099	29,235	12,401	5,225	4,185	31	21
379-MEAS. & REG. EQ-CITY GATE - ACQ ADJ	PLT379	(5,653)	(3,235)	(1,372)	(578)	(463)	(3)	(2)
380-SERVICES	PLT380	2,063,965	1,872,112	164,174	651	26,937	0	91
380-SERVICES - ACQ ADJ	PLT380	(187,260)	(169,854)	(14,895)	(59)	(2,444)	0	(8)
381-METERS	PLT381	261,313	209,666	48,608	774	2,238	0	26
381-METERS - ACQ ADJ	PLT381	(23,452)	(18,817)	(4,362)	(69)	(201)	0	(2)

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	DEPRECIATION & AMORT EXPENSE							
2								
3	**DEPRECIATION AND AMORITIZATION EXPENSE**							
4								
5	407-AMOR Y2K EXP; GPS & PRESC GAIN	PAYXAG	53,379	3,328	345	9,831	6,903	3,357
6	407-AMORTIZATION OF C.A.R.E.S.	PLANT	82,196	8,909	961	28,122	15,825	9,718
7								
8	INTANGIBLE PLT DEPRECIATION EXPENSE							
9	302-FRANCHISES & CONSENTS	PLT302	1,956	122	13	361	261	123
10	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(186)	(12)	(1)	(34)	(25)	(12)
11	303-MISC. INTANGIBLE PLANT	PLT303	10,938	683	71	2,019	1,461	690
12	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(280)	(18)	(2)	(52)	(37)	(18)
13	TOTAL INTANGIBLE PLT DEPR EXP		12,427	776	81	2,293	1,659	784
14								
15	TRANSMISSION PLT DEPR EXP							
16	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0	0
17	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0	0
18	366-STRUCTURES & IMPROVEMENTS	PLT366	300	43	5	140	68	48
19	366-STRUCTURES & IMPROVE - ACQ ADJ	PLT366	(53)	(8)	(1)	(25)	(12)	(8)
20	367-MAINS	PLT367	57,792	8,323	909	26,950	13,013	9,300
21	367-MAINS - ACQ ADJ	PLT367	(5,208)	(750)	(82)	(2,429)	(1,173)	(838)
22	369-MEASURING & REG STATION EQ.	PLT369	2,476	357	39	1,154	557	398
23	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(1,387)	(200)	(22)	(647)	(312)	(223)
24	371-OTHER EQUIPMENT	PLT371	(70)	(10)	(1)	(33)	(16)	(11)
25	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(128)	(18)	(2)	(60)	(29)	(21)
26	TOTAL TRANS PLT DEPR EXP		53,723	7,737	845	25,052	12,096	8,645
27								
28	DISTRIBUTION PLT DEPR EXP							
29	375-STRUCTURES & IMPROV	PLT375	451	65	7	210	102	73
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(68)	(10)	(1)	(32)	(15)	(11)
31	376-MAINS	PLT376	608,398	87,623	9,565	283,711	136,986	97,907
32	376-MAINS - ACQ ADJ	PLT376	(77,380)	(11,144)	(1,217)	(36,084)	(17,423)	(12,452)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	11,760	1,694	185	5,484	2,648	1,892
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(1,188)	(171)	(19)	(554)	(267)	(191)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	10,840	1,561	170	5,055	2,441	1,744
36	379-MEAS. & REG. EQ-CITY GATE - ACQ ADJ	PLT379	(1,199)	(173)	(19)	(559)	(270)	(193)
37	380-SERVICES	PLT380	163,682	492	191	460	26,712	226
38	380-SERVICES - ACQ ADJ	PLT380	(14,851)	(45)	(17)	(42)	(2,424)	(20)
39	381-METERS	PLT381	47,748	860	25	749	2,070	168
40	381-METERS - ACQ ADJ	PLT381	(4,285)	(77)	(2)	(67)	(186)	(15)
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	DEPRECIATION & AMORT EXPENSE						
2							
3	**DEPRECIATION AND AMORITIZATION EXPENSE**						
4							
5	407-AMOR Y2K EXP; GPS & PRESC GAIN	PAYXAG	275,958	10,120	53,379	1,065	2,264
6	407-AMORTIZATION OF C.A.R.E.S.	PLANT	317,935	13,373	82,196	2,663	6,247
7							
8	INTANGIBLE PLT DEPRECIATION EXPENSE						
9	302-FRANCHISES & CONSENTS	PLT302	10,257	392	1,956	39	83
10	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(977)	(37)	(186)	(4)	(8)
11	303-MISC. INTANGIBLE PLANT	PLT303	57,362	2,191	10,938	218	465
12	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(1,471)	(56)	(280)	(6)	(12)
13	TOTAL INTANGIBLE PLT DEPR EXP		65,172	2,489	12,427	248	528
14							
15	TRANSMISSION PLT DEPR EXP						
16	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
17	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0
18	366-STRUCTURES & IMPROVEMENTS	PLT366	779	32	300	13	31
19	366-STRUCTURES & IMPROVE - ACQ ADJ	PLT366	(137)	(6)	(53)	(2)	(5)
20	367-MAINS	PLT367	149,790	6,079	57,792	2,415	5,908
21	367-MAINS - ACQ ADJ	PLT367	(13,499)	(548)	(5,208)	(218)	(532)
22	369-MEASURING & REG STATION EQ.	PLT369	6,416	260	2,476	103	253
23	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(3,594)	(146)	(1,387)	(58)	(142)
24	371-OTHER EQUIPMENT	PLT371	(183)	(7)	(70)	(3)	(7)
25	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(331)	(13)	(128)	(5)	(13)
26	TOTAL TRANS PLT DEPR EXP		139,242	5,650	53,723	2,245	5,492
27							
28	DISTRIBUTION PLT DEPR EXP						
29	375-STRUCTURES & IMPROV	PLT375	1,169	47	451	19	46
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(175)	(7)	(68)	(3)	(7)
31	376-MAINS	PLT376	1,576,883	63,990	608,398	25,425	62,198
32	376-MAINS - ACQ ADJ	PLT376	(200,558)	(8,139)	(77,380)	(3,234)	(7,911)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	30,480	1,237	11,760	491	1,202
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(3,078)	(125)	(1,188)	(50)	(121)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	28,095	1,140	10,840	453	1,108
36	379-MEAS. & REG. EQ-CITY GATE - ACQ ADJ	PLT379	(3,108)	(126)	(1,199)	(50)	(123)
37	380-SERVICES	PLT380	1,792,691	79,421	163,682	262	230
38	380-SERVICES - ACQ ADJ	PLT380	(162,648)	(7,206)	(14,851)	(24)	(21)
39	381-METERS	PLT381	200,772	8,895	47,748	458	402
40	381-METERS - ACQ ADJ	PLT381	(18,019)	(798)	(4,285)	(41)	(36)
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEPRECIATION & AMORT EXPENSE				
2					
3	**DEPRECIATION AND AMORITIZATION EXPENSE**				
4					
5	407-AMOR Y2K EXP; GPS & PRESC GAIN	PAYXAG	345	1,510	8,321
6	407-AMORTIZATION OF C.A.R.E.S.	PLANT	961	4,152	23,970
7					
8	INTANGIBLE PLT DEPRECIATION EXPENSE				
9	302-FRANCHISES & CONSENTS	PLT302	13	55	306
10	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(1)	(5)	(29)
11	303-MISC. INTANGIBLE PLANT	PLT303	71	310	1,709
12	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(2)	(8)	(44)
13	TOTAL INTANGIBLE PLT DEPR EXP		81	352	1,941
14					
15	TRANSMISSION PLT DEPR EXP				
16	365-LAND & LAND RIGHTS	PLT365	0	0	0
17	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0
18	366-STRUCTURES & IMPROVEMENTS	PLT366	5	20	120
19	366-STRUCTURES & IMPROVE - ACQ ADJ	PLT366	(1)	(4)	(21)
20	367-MAINS	PLT367	909	3,923	23,027
21	367-MAINS - ACQ ADJ	PLT367	(82)	(354)	(2,075)
22	369-MEASURING & REG STATION EQ.	PLT369	39	168	986
23	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(22)	(94)	(552)
24	371-OTHER EQUIPMENT	PLT371	(1)	(5)	(28)
25	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(2)	(9)	(51)
26	TOTAL TRANS PLT DEPR EXP		845	3,647	21,405
27					
28	DISTRIBUTION PLT DEPR EXP				
29	375-STRUCTURES & IMPROV	PLT375	7	31	180
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(1)	(5)	(27)
31	376-MAINS	PLT376	9,565	41,302	242,410
32	376-MAINS - ACQ ADJ	PLT376	(1,217)	(5,253)	(30,831)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	185	798	4,686
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(19)	(81)	(473)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	170	736	4,319
36	379-MEAS. & REG. EQ-CITY GATE - ACQ ADJ	PLT379	(19)	(81)	(478)
37	380-SERVICES	PLT380	191	179	281
38	380-SERVICES - ACQ ADJ	PLT380	(17)	(16)	(25)
39	381-METERS	PLT381	25	276	473
40	381-METERS - ACQ ADJ	PLT381	(2)	(25)	(42)
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEPRECIATION & AMORT EXPENSE						
2							
3	**DEPRECIATION AND AMORITIZATION EXPENSE**						
4							
5	407-AMOR Y2K EXP; GPS & PRESC GAIN	PAYXAG	6,903	788	2,569	59	58
6	407-AMORTIZATION OF C.A.R.E.S.	PLANT	15,825	2,318	7,400	170	129
7							
8	INTANGIBLE PLT DEPRECIATION EXPENSE						
9	302-FRANCHISES & CONSENTS	PLT302	261	29	94	2	2
10	302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(25)	(3)	(9)	(0)	(0)
11	303-MISC. INTANGIBLE PLANT	PLT303	1,461	163	528	12	12
12	303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(37)	(4)	(14)	(0)	(0)
13	TOTAL INTANGIBLE PLT DEPR EXP		1,659	185	599	14	14
14							
15	TRANSMISSION PLT DEPR EXP						
16	365-LAND & LAND RIGHTS	PLT365	0	0	0	0	0
17	365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0	0
18	366-STRUCTURES & IMPROVEMENTS	PLT366	68	11	37	1	1
19	366-STRUCTURES & IMPROVE - ACQ ADJ	PLT366	(12)	(2)	(6)	(0)	(0)
20	367-MAINS	PLT367	13,013	2,206	7,094	164	113
21	367-MAINS - ACQ ADJ	PLT367	(1,173)	(199)	(639)	(15)	(10)
22	369-MEASURING & REG STATION EQ.	PLT369	557	95	304	7	5
23	369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(312)	(53)	(170)	(4)	(3)
24	371-OTHER EQUIPMENT	PLT371	(16)	(3)	(9)	(0)	(0)
25	371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(29)	(5)	(16)	(0)	(0)
26	TOTAL TRANS PLT DEPR EXP		12,096	2,051	6,594	152	105
27							
28	DISTRIBUTION PLT DEPR EXP						
29	375-STRUCTURES & IMPROV	PLT375	102	17	55	1	1
30	375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(15)	(3)	(8)	(0)	(0)
31	376-MAINS	PLT376	136,986	23,228	74,680	1,725	1,186
32	376-MAINS - ACQ ADJ	PLT376	(17,423)	(2,954)	(9,498)	(219)	(151)
33	378-MEAS. & REG. EQUIP-GEN	PLT378	2,648	449	1,444	33	23
34	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(267)	(45)	(146)	(3)	(2)
35	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	2,441	414	1,331	31	21
36	379-MEAS. & REG. EQ-CITY GATE - ACQ ADJ	PLT379	(270)	(46)	(147)	(3)	(2)
37	380-SERVICES	PLT380	26,712	149	77	0	91
38	380-SERVICES - ACQ ADJ	PLT380	(2,424)	(14)	(7)	0	(8)
39	381-METERS	PLT381	2,070	10	158	0	26
40	381-METERS - ACQ ADJ	PLT381	(186)	(1)	(14)	0	(2)
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEPREC & AMORT EXP CONT.								
2	DISTRIBUTION PLT DEPR EXP CONTINUED								
3	382-METER INSTALLATIONS	PLT382	156,349	125,448	29,083	463	1,339	0	16
4	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(17,577)	(14,103)	(3,270)	(52)	(151)	0	(2)
5	383-REGULATORS	PLT383	65,671	52,692	12,216	194	563	0	7
6	383-REGULATORS - ACQ ADJ	PLT383	(4,574)	(3,670)	(851)	(14)	(39)	0	(0)
7	384-REGULATOR INSTALLATIONS	PLT384	31,794	25,511	5,914	94	272	0	3
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(2,303)	(1,848)	(428)	(7)	(20)	0	(0)
9	385-INDUSTRIAL MEAS. EQUIP.	PLT385	32,408	0	27,965	1,190	3,234	0	19
10	385-INDUSTRIAL MEAS. EQUIP. - ACQ ADJ	PLT385	(2,874)	0	(2,480)	(106)	(287)	0	(2)
11	387-OTHER EQUIPMENT	PLT387	43,005	24,605	10,437	4,398	3,522	26	18
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(4,396)	(2,515)	(1,067)	(450)	(360)	(3)	(2)
13	TOTAL DISTRIBUTION PLT DEPR EXP		5,012,368	3,586,952	902,102	272,912	247,575	1,587	1,239
14									
15	GENERAL PLANT DEPR EXP								
16	390-STRUCTURES & IMPROVE	PLT390	70,345	55,533	10,836	1,948	2,006	11	11
17	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(8,730)	(6,892)	(1,345)	(242)	(249)	(1)	(1)
18	391-OFFICE FURN & EQUIPMENT	PLT391	638,907	504,374	98,416	17,697	18,216	103	101
19	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(61,588)	(48,619)	(9,487)	(1,706)	(1,756)	(10)	(10)
20	392-TRANSPORTATION EQUIP	PLT392	146,461	115,621	22,561	4,057	4,176	24	23
21	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	22,952	18,119	3,535	636	654	4	4
22	393-STORES EQUIPMENT	PLT393	2,916	2,302	449	81	83	0	0
23	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(466)	(368)	(72)	(13)	(13)	(0)	(0)
24	394-TOOLS, SHOP & GARAGE EQ	PLT394	63,503	50,131	9,782	1,759	1,811	10	10
25	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(8,997)	(7,102)	(1,386)	(249)	(257)	(1)	(1)
26	395-LABORATORY EQUIPMENT	PLT395	65,249	51,510	10,051	1,807	1,860	10	10
27	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(7,044)	(5,561)	(1,085)	(195)	(201)	(1)	(1)
28	396-POWER OPERATED EQUIPMENT	PLT396	40,891	32,281	6,299	1,133	1,166	7	6
29	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(579)	(457)	(89)	(16)	(17)	(0)	(0)
30	397-COMMUNICATION EQUIP	PLT397	65,623	51,805	10,108	1,818	1,871	11	10
31	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(10,237)	(8,082)	(1,577)	(284)	(292)	(2)	(2)
32	398-MISCELLANEOUS EQUIP	PLT398	10,357	8,176	1,595	287	295	2	2
33	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(1,173)	(926)	(181)	(32)	(33)	(0)	(0)
34	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0	0
35	TOTAL GENERAL PLT DEPR EXP		1,028,390	811,845	158,411	28,485	29,321	165	162
36									
37	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		$7,220,392	$5,228,737	$1,282,990	$368,927	$335,885	$2,147	$1,706
38									
39	TOTAL ACQUISITION ADJUSTMENT DEPR EXPENSE		(729,791)	(506,824)	(138,618)	(44,696)	(39,195)	(261)	(198)
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	DEPREC & AMORT EXP CONT.							
2	DISTRIBUTION PLT DEPR EXP CONTINUED							
3	382-METER INSTALLATIONS	PLT382	28,569	514	15	448	1,239	101
4	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(3,212)	(58)	(2)	(50)	(139)	(11)
5	383-REGULATORS	PLT383	12,000	216	6	188	520	42
6	383-REGULATORS - ACQ ADJ	PLT383	(836)	(15)	(0)	(13)	(36)	(3)
7	384-REGULATOR INSTALLATIONS	PLT384	5,810	105	3	91	252	20
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(421)	(8)	(0)	(7)	(18)	(1)
9	385-INDUSTRIAL MEAS. EQUIP.	PLT385	26,462	1,503	44	1,145	2,447	787
10	385-INDUSTRIAL MEAS. EQUIP. - ACQ ADJ	PLT385	(2,347)	(133)	(4)	(102)	(217)	(70)
11	387-OTHER EQUIPMENT	PLT387	9,123	1,314	143	4,254	2,054	1,468
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(933)	(134)	(15)	(435)	(210)	(150)
13	TOTAL DISTRIBUTION PLT DEPR EXP		818,123	83,979	9,060	263,852	156,265	91,311
14								
15	GENERAL PLANT DEPR EXP							
16	390-STRUCTURES & IMPROVE	PLT390	10,199	637	66	1,882	1,362	644
17	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(1,266)	(79)	(8)	(234)	(169)	(80)
18	391-OFFICE FURN & EQUIPMENT	PLT391	92,635	5,782	600	17,097	12,370	5,846
19	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(8,930)	(557)	(58)	(1,648)	(1,192)	(564)
20	392-TRANSPORTATION EQUIP	PLT392	21,235	1,325	138	3,919	2,836	1,340
21	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	3,328	208	22	614	444	210
22	393-STORES EQUIPMENT	PLT393	423	26	3	78	56	27
23	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(68)	(4)	(0)	(12)	(9)	(4)
24	394-TOOLS, SHOP & GARAGE EQ	PLT394	9,207	575	60	1,699	1,230	581
25	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(1,304)	(81)	(8)	(241)	(174)	(82)
26	395-LABORATORY EQUIPMENT	PLT395	9,460	590	61	1,746	1,263	597
27	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(1,021)	(64)	(7)	(188)	(136)	(64)
28	396-POWER OPERATED EQUIPMENT	PLT396	5,929	370	38	1,094	792	374
29	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(84)	(5)	(1)	(15)	(11)	(5)
30	397-COMMUNICATION EQUIP	PLT397	9,515	594	62	1,756	1,271	600
31	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(1,484)	(93)	(10)	(274)	(198)	(94)
32	398-MISCELLANEOUS EQUIP	PLT398	1,502	94	10	277	201	95
33	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(170)	(11)	(1)	(31)	(23)	(11)
34	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0	0
35	TOTAL GENERAL PLT DEPR EXP		149,105	9,306	967	27,519	19,912	9,410
36								
37	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		$1,168,954	$114,036	$12,257	$356,670	$212,659	$123,225
38								
39	TOTAL ACQUISITION ADJUSTMENT DEPR EXPENSE		(124,958)	(13,659)	(1,477)	(43,220)	(24,262)	(14,933)
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	DEPREC & AMORT EXP CONT.						
2	DISTRIBUTION PLT DEPR EXP CONTINUED						
3	382-METER INSTALLATIONS	PLT382	120,126	5,322	28,569	274	240
4	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(13,505)	(598)	(3,212)	(31)	(27)
5	383-REGULATORS	PLT383	50,457	2,235	12,000	115	101
6	383-REGULATORS - ACQ ADJ	PLT383	(3,514)	(156)	(836)	(8)	(7)
7	384-REGULATOR INSTALLATIONS	PLT384	24,428	1,082	5,810	56	49
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(1,769)	(78)	(421)	(4)	(4)
9	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	26,462	859	644
10	385-INDUSTRIAL MEAS. EQUIP. - ACQ ADJ	PLT385	0	0	(2,347)	(76)	(57)
11	387-OTHER EQUIPMENT	PLT387	23,645	960	9,123	381	933
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(2,417)	(98)	(933)	(39)	(95)
13	TOTAL DISTRIBUTION PLT DEPR EXP		3,439,953	146,999	818,123	25,234	58,745
14							
15	GENERAL PLANT DEPR EXP						
16	390-STRUCTURES & IMPROVE	PLT390	53,490	2,043	10,199	203	433
17	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(6,638)	(254)	(1,266)	(25)	(54)
18	391-OFFICE FURN & EQUIPMENT	PLT391	485,816	18,558	92,635	1,847	3,934
19	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(46,830)	(1,789)	(8,930)	(178)	(379)
20	392-TRANSPORTATION EQUIP	PLT392	111,367	4,254	21,235	423	902
21	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	17,452	667	3,328	66	141
22	393-STORES EQUIPMENT	PLT393	2,217	85	423	8	18
23	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(354)	(14)	(68)	(1)	(3)
24	394-TOOLS, SHOP & GARAGE EQ	PLT394	48,287	1,844	9,207	184	391
25	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(6,841)	(261)	(1,304)	(26)	(55)
26	395-LABORATORY EQUIPMENT	PLT395	49,615	1,895	9,460	189	402
27	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(5,356)	(205)	(1,021)	(20)	(43)
28	396-POWER OPERATED EQUIPMENT	PLT396	31,093	1,188	5,929	118	252
29	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(440)	(17)	(84)	(2)	(4)
30	397-COMMUNICATION EQUIP	PLT397	49,899	1,906	9,515	190	404
31	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(7,784)	(297)	(1,484)	(30)	(63)
32	398-MISCELLANEOUS EQUIP	PLT398	7,875	301	1,502	30	64
33	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(892)	(34)	(170)	(3)	(7)
34	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
35	TOTAL GENERAL PLT DEPR EXP		781,974	29,871	149,105	2,973	6,333
36							
37	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		$5,020,234	$208,502	$1,168,954	$34,428	$79,608
38							
39	TOTAL ACQUISITION ADJUSTMENT DEPR EXPENSE		(486,483)	(20,341)	(124,958)	(4,071)	(9,588)
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	LG. VOL. (20)	TRANS-PORTATION (21)
1	DEPREC & AMORT EXP CONT.				
2	DISTRIBUTION PLT DEPR EXP CONTINUED				
3	382-METER INSTALLATIONS	PLT382	15	165	283
4	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(2)	(19)	(32)
5	383-REGULATORS	PLT383	6	69	119
6	383-REGULATORS - ACQ ADJ	PLT383	(0)	(5)	(8)
7	384-REGULATOR INSTALLATIONS	PLT384	3	34	58
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(0)	(2)	(4)
9	385-INDUSTRIAL MEAS. EQUIP.	PLT385	44	430	716
10	385-INDUSTRIAL MEAS. EQUIP. - ACQ ADJ	PLT385	(4)	(38)	(63)
11	387-OTHER EQUIPMENT	PLT387	143	619	3,635
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(15)	(63)	(372)
13	TOTAL DISTRIBUTION PLT DEPR EXP		9,060	39,050	224,802
14					
15	GENERAL PLANT DEPR EXP				
16	390-STRUCTURES & IMPROVE	PLT390	66	289	1,593
17	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(8)	(36)	(198)
18	391-OFFICE FURN & EQUIPMENT	PLT391	600	2,624	14,472
19	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(58)	(253)	(1,395)
20	392-TRANSPORTATION EQUIP	PLT392	138	602	3,318
21	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	22	94	520
22	393-STORES EQUIPMENT	PLT393	3	12	66
23	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(0)	(2)	(11)
24	394-TOOLS, SHOP & GARAGE EQ	PLT394	60	261	1,438
25	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(8)	(37)	(204)
26	395-LABORATORY EQUIPMENT	PLT395	61	268	1,478
27	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(7)	(29)	(160)
28	396-POWER OPERATED EQUIPMENT	PLT396	38	168	926
29	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(1)	(2)	(13)
30	397-COMMUNICATION EQUIP	PLT397	62	270	1,486
31	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(10)	(42)	(232)
32	398-MISCELLANEOUS EQUIP	PLT398	10	43	235
33	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(1)	(5)	(27)
34	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0
35	TOTAL GENERAL PLT DEPR EXP		967	4,224	23,295
36					
37	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		$12,257	$52,936	$303,734
38					
39	TOTAL ACQUISITION ADJUSTMENT DEPR EXPENSE		(1,477)	(6,373)	(36,847)
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEPREC & AMORT EXP CONT.						
2	DISTRIBUTION PLT DEPR EXP CONTINUED						
3	382-METER INSTALLATIONS	PLT382	1,239	6	94	0	16
4	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(139)	(1)	(11)	0	(2)
5	383-REGULATORS	PLT383	520	3	40	0	7
6	383-REGULATORS - ACQ ADJ	PLT383	(36)	(0)	(3)	0	(0)
7	384-REGULATOR INSTALLATIONS	PLT384	252	1	19	0	3
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(18)	(0)	(1)	0	(0)
9	385-INDUSTRIAL MEAS. EQUIP.	PLT385	2,447	358	430	0	19
10	385-INDUSTRIAL MEAS. EQUIP. - ACQ ADJ	PLT385	(217)	(32)	(38)	0	(2)
11	387-OTHER EQUIPMENT	PLT387	2,054	348	1,120	26	18
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(210)	(36)	(114)	(3)	(2)
13	TOTAL DISTRIBUTION PLT DEPR EXP		156,265	21,853	69,458	1,587	1,239
14							
15	GENERAL PLANT DEPR EXP						
16	390-STRUCTURES & IMPROVE	PLT390	1,362	152	492	11	11
17	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(169)	(19)	(61)	(1)	(1)
18	391-OFFICE FURN & EQUIPMENT	PLT391	12,370	1,377	4,469	103	101
19	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(1,192)	(133)	(431)	(10)	(10)
20	392-TRANSPORTATION EQUIP	PLT392	2,836	316	1,024	24	23
21	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	444	49	161	4	4
22	393-STORES EQUIPMENT	PLT393	56	6	20	0	0
23	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(9)	(1)	(3)	(0)	(0)
24	394-TOOLS, SHOP & GARAGE EQ	PLT394	1,230	137	444	10	10
25	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(174)	(19)	(63)	(1)	(1)
26	395-LABORATORY EQUIPMENT	PLT395	1,263	141	456	10	10
27	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(136)	(15)	(49)	(1)	(1)
28	396-POWER OPERATED EQUIPMENT	PLT396	792	88	286	7	6
29	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(11)	(1)	(4)	(0)	(0)
30	397-COMMUNICATION EQUIP	PLT397	1,271	141	459	11	10
31	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(198)	(22)	(72)	(2)	(2)
32	398-MISCELLANEOUS EQUIP	PLT398	201	22	72	2	2
33	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(23)	(3)	(8)	(0)	(0)
34	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0	0
35	TOTAL GENERAL PLT DEPR EXP		19,912	2,217	7,193	165	162
36							
37	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		$212,659	$29,411	$93,814	$2,147	$1,706
38							
39	TOTAL ACQUISITION ADJUSTMENT DEPR EXPENSE		(24,262)	(3,560)	(11,373)	(261)	(198)
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	STATE & FED TAXES & OTHER EXPENSE								
2									
3	**TAXES OTHER THAN INCOME**								
4	PROPERTY TAXES - TRANSMISSION	TRANPLT	$295,707	$169,185	$71,764	$30,239	$24,219	$178	$122
5	PROPERTY TAXES - DISTRIBUTION	DISTRPLT	3,625,714	2,522,861	688,241	219,012	193,349	1,276	975
6	PROPERTY TAXES - GENERAL	GENPLT	181,954	143,641	28,028	5,040	5,188	29	29
7	PAYROLL TAXES	LABOR	532,537	420,402	82,031	14,751	15,184	85	84
8	OTHER TAXES	PLANT	88,841	61,662	16,956	5,413	4,754	32	24
9	TOTAL TAX OTHER THAN INCOME		4,724,754	3,317,751	887,021	274,455	242,694	1,600	1,234
10									
11	TOTAL OPERATING EXPENSE BEFORE INCOME TAX		$36,653,811	$27,621,696	$6,071,061	$1,545,172	$1,396,090	$11,717	$8,074
12	**FEDERAL & STATE TAX CALCULATION**								
13									
14	OPERATING REVENUES		$47,169,527	$33,408,835	$9,331,700	$2,106,104	$2,225,377	$73,251	$24,260
15	OPERATING EXPENSES								
16	OPERATION & MAINTENANCE EXP		24,708,666	19,075,208	3,901,051	901,790	817,512	7,970	5,134
17	DEPRECIATION		7,220,392	5,228,737	1,282,990	368,927	335,885	2,147	1,706
18	TAXES OTHER THAN INCOME		4,724,754	3,317,751	887,021	274,455	242,694	1,600	1,234
19	OPERATING INCOME BEFORE INCOME TAXES		10,515,716	5,787,139	3,260,638	560,932	829,287	61,534	16,185
20									
21	INTEREST EXPENSE		(5,282,643)	(3,618,858)	(1,025,980)	(339,878)	(294,451)	(1,984)	(1,490)
22									
23	BOOK TAXABLE INCOME		5,233,074	2,168,281	2,234,658	221,054	534,835	59,550	14,695
24									
25	STATE TAX @ 0.00%		0	0	0	0	0	0	0
26									
27	STATE AND FEDERAL TAXABLE BASIS		5,233,072	2,168,281	2,234,656	221,054	534,835	59,550	14,695
28									
29	STATE AND FEDERAL INCOME TAX @ 38.40%		2,009,549	832,640	858,129	84,887	205,382	22,868	5,643
30	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0	0
31	BLANK.	PLANT	0	0	0	0	0	0	0
32	TOTAL STATE AND FEDERAL TAXES		2,009,549	832,640	858,129	84,887	205,382	22,868	5,643
33									
34	TOTAL STATE & FEDERAL INCOME TAX		2,009,549	832,640	858,129	84,887	205,382	22,868	5,643
35									
36	NET INCOME AFTER TAX		$8,506,167	$4,954,499	$2,402,509	$476,045	$623,905	$38,666	$10,542
37									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	STATE & FED TAXES & OTHER EXPENSE							
2								
3	**TAXES OTHER THAN INCOME**							
4	PROPERTY TAXES - TRANSMISSION	TRANPLT	$62,730	$9,035	$986	$29,253	$14,124	$10,095
5	PROPERTY TAXES - DISTRIBUTION	DISTRPLT	621,092	67,149	7,238	211,774	120,127	73,222
6	PROPERTY TAXES - GENERAL	GENPLT	26,381	1,647	171	4,869	3,523	1,665
7	PAYROLL TAXES	LABOR	77,212	4,819	501	14,250	10,311	4,873
8	OTHER TAXES	PLANT	15,298	1,658	179	5,234	2,945	1,809
9	TOTAL TAX OTHER THAN INCOME		802,714	84,307	9,075	265,380	151,031	91,663
10								
11	TOTAL OPERATING EXPENSE BEFORE INCOME TAX		$5,590,600	$480,462	$50,638	$1,494,534	$888,653	$507,437
12	**FEDERAL & STATE TAX CALCULATION**							
13								
14	OPERATING REVENUES		$8,661,952	$669,747	$110,150	$1,995,954	$1,579,029	$646,348
15	OPERATING EXPENSES							
16	OPERATION & MAINTENANCE EXP		3,618,932	282,119	29,307	872,484	524,963	292,549
17	DEPRECIATION		1,168,954	114,036	12,257	356,670	212,659	123,225
18	TAXES OTHER THAN INCOME		802,714	84,307	9,075	265,380	151,031	91,663
19	OPERATING INCOME BEFORE INCOME TAXES		3,071,353	189,286	59,512	501,420	690,376	138,910
20								
21	INTEREST EXPENSE		(922,505)	(103,475)	(11,201)	(328,677)	(181,030)	(113,422)
22								
23	BOOK TAXABLE INCOME		2,148,847	85,811	48,311	172,743	509,347	25,489
24								
25	STATE TAX @ 0.00%		0	0	0	0	0	0
26								
27	STATE AND FEDERAL TAXABLE BASIS		2,148,847	85,809	48,311	172,743	509,347	25,489
28								
29	STATE AND FEDERAL INCOME TAX @ 38.40%		825,178	32,951	18,552	66,335	195,594	9,788
30	AMORTIZATION OF ITC	PLANT	0	0	0	0	0	0
31	BLANK.	PLANT	0	0	0	0	0	0
32	TOTAL STATE AND FEDERAL TAXES		825,178	32,951	18,552	66,335	195,594	9,788
33								
34	TOTAL STATE & FEDERAL INCOME TAX		825,178	32,951	18,552	66,335	195,594	9,788
35								
36	NET INCOME AFTER TAX		$2,246,175	$156,334	$40,960	$435,085	$494,782	$129,123
37								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	STATE & FED TAXES & OTHER EXPENSE						
2							
3	**TAXES OTHER THAN INCOME**						
4	PROPERTY TAXES - TRANSMISSION	TRANPLT	$162,587	$6,598	$62,730	$2,622	$6,413
5	PROPERTY TAXES - DISTRIBUTION	DISTRPLT	2,419,990	102,872	621,092	20,088	47,060
6	PROPERTY TAXES - GENERAL	GENPLT	138,356	5,285	26,381	526	1,120
7	PAYROLL TAXES	LABOR	404,934	15,468	77,212	1,540	3,279
8	OTHER TAXES	PLANT	59,173	2,489	15,298	496	1,163
9	TOTAL TAX OTHER THAN INCOME		3,185,040	132,711	802,714	25,271	59,036
10							
11	TOTAL OPERATING EXPENSE BEFORE INCOME TAX		$26,670,621	$951,075	$5,590,600	$141,287	$339,174
12	**FEDERAL & STATE TAX CALCULATION**						
13							
14	OPERATING REVENUES		$32,402,776	$1,006,059	$8,661,952	$214,268	$455,479
15	OPERATING EXPENSES						
16	OPERATION & MAINTENANCE EXP		18,465,347	609,862	3,618,932	81,588	200,530
17	DEPRECIATION		5,020,234	208,502	1,168,954	34,428	79,608
18	TAXES OTHER THAN INCOME		3,185,040	132,711	802,714	25,271	59,036
19	OPERATING INCOME BEFORE INCOME TAXES		5,732,155	54,984	3,071,353	72,981	116,305
20							
21	INTEREST EXPENSE		(3,473,128)	(145,730)	(922,505)	(30,728)	(72,747)
22							
23	BOOK TAXABLE INCOME		2,259,027	(90,746)	2,148,847	42,252	43,558
24							
25	STATE TAX @ 0.00%		0	0	0	0	0
26							
27	STATE AND FEDERAL TAXABLE BASIS		2,259,027	(90,746)	2,148,847	42,250	43,558
28							
29	STATE AND FEDERAL INCOME TAX @ 38.40%		867,488	(34,847)	825,178	16,225	16,727
30	AMORTIZATION OF ITC	PLANT	0	0	0	0	0
31	BLANK.	PLANT	0	0	0	0	0
32	TOTAL STATE AND FEDERAL TAXES		867,488	(34,847)	825,178	16,225	16,727
33							
34	TOTAL STATE & FEDERAL INCOME TAX		867,488	(34,847)	825,178	16,225	16,727
35							
36	NET INCOME AFTER TAX		$4,864,667	$89,831	$2,246,175	$56,756	$99,578
37							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	STATE & FED TAXES & OTHER EXPENSE				
2					
3	**TAXES OTHER THAN INCOME**				
4	PROPERTY TAXES - TRANSMISSION	TRANPLT	$986	$4,258	$24,994
5	PROPERTY TAXES - DISTRIBUTION	DISTRPLT	7,238	31,278	180,497
6	PROPERTY TAXES - GENERAL	GENPLT	171	747	4,122
7	PAYROLL TAXES	LABOR	501	2,187	12,063
8	OTHER TAXES	PLANT	179	773	4,461
9	TOTAL TAX OTHER THAN INCOME		9,075	39,244	226,136
10					
11	TOTAL OPERATING EXPENSE BEFORE INCOME TAX		$50,638	$204,690	$1,289,843
12	**FEDERAL & STATE TAX CALCULATION**				
13					
14	OPERATING REVENUES		$110,150	$208,585	$1,787,369
15	OPERATING EXPENSES				
16	OPERATION & MAINTENANCE EXP		29,307	112,511	759,973
17	DEPRECIATION		12,257	52,936	303,734
18	TAXES OTHER THAN INCOME		9,075	39,244	226,136
19	OPERATING INCOME BEFORE INCOME TAXES		59,512	3,894	497,526
20					
21	INTEREST EXPENSE		(11,201)	(48,361)	(280,316)
22					
23	BOOK TAXABLE INCOME		48,311	(44,467)	217,210
24					
25	STATE TAX @ 0.00%		0	0	0
26					
27	STATE AND FEDERAL TAXABLE BASIS		48,311	(44,467)	217,210
28					
29	STATE AND FEDERAL INCOME TAX @ 38.40%		18,552	(17,076)	83,411
30	AMORTIZATION OF ITC	PLANT	0	0	0
31	BLANK.	PLANT	0	0	0
32	TOTAL STATE AND FEDERAL TAXES		18,552	(17,076)	83,411
33					
34	TOTAL STATE & FEDERAL INCOME TAX		18,552	(17,076)	83,411
35					
36	NET INCOME AFTER TAX		$40,960	$20,970	$414,115
37					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	STATE & FED TAXES & OTHER EXPENSE						
2							
3	**TAXES OTHER THAN INCOME**						
4	PROPERTY TAXES - TRANSMISSION	TRANPLT	$14,124	$2,395	$7,700	$178	$122
5	PROPERTY TAXES - DISTRIBUTION	DISTRPLT	120,127	17,482	55,740	1,276	975
6	PROPERTY TAXES - GENERAL	GENPLT	3,523	392	1,273	29	29
7	PAYROLL TAXES	LABOR	10,311	1,148	3,725	85	84
8	OTHER TAXES	PLANT	2,945	431	1,377	32	24
9	TOTAL TAX OTHER THAN INCOME		151,031	21,848	69,815	1,600	1,234
10							
11	TOTAL OPERATING EXPENSE BEFORE INCOME TAX		$888,653	$111,295	$396,142	$11,717	$8,074
12	**FEDERAL & STATE TAX CALCULATION**						
13							
14	OPERATING REVENUES		$1,579,029	$119,795	$526,553	$73,251	$24,260
15	OPERATING EXPENSES						
16	OPERATION & MAINTENANCE EXP		524,963	60,036	232,513	7,970	5,134
17	DEPRECIATION		212,659	29,411	93,814	2,147	1,706
18	TAXES OTHER THAN INCOME		151,031	21,848	69,815	1,600	1,234
19	OPERATING INCOME BEFORE INCOME TAXES		690,376	8,500	130,411	61,534	16,185
20							
21	INTEREST EXPENSE		(181,030)	(26,985)	(86,436)	(1,984)	(1,490)
22							
23	BOOK TAXABLE INCOME		509,347	(18,486)	43,975	59,550	14,695
24							
25	STATE TAX @ 0.00%		0	0	0	0	0
26							
27	STATE AND FEDERAL TAXABLE BASIS		509,347	(18,486)	43,975	59,550	14,695
28							
29	STATE AND FEDERAL INCOME TAX @ 38.40%		195,594	(7,099)	16,887	22,868	5,643
30	AMORTIZATION OF ITC	PLANT	0	0	0	0	0
31	BLANK.	PLANT	0	0	0	0	0
32	TOTAL STATE AND FEDERAL TAXES		195,594	(7,099)	16,887	22,868	5,643
33							
34	TOTAL STATE & FEDERAL INCOME TAX		195,594	(7,099)	16,887	22,868	5,643
35							
36	NET INCOME AFTER TAX		$494,782	$15,598	$113,524	$38,666	$10,542
37							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1	DEVELOPMENT OF RATE BASE					
2						
3	**GAS PLANT IN SERVICE**					
4						
5	INTANGIBLE PLANT					
6	302-FRANCHISES & CONSENTS	LABOR	$392,682	$102,451	$0	$290,231
7	302-FRANCHISES & CONSENTS - ACQ ADJ	LABOR	(36,464)	(9,514)	(0)	(26,951)
8	303-MISC. INTANGIBLE PLANT	LABOR	922,947	240,798	0	682,149
9	303-MISC. INTANGIBLE PLANT - ACQ ADJ	LABOR	(36,142)	(9,429)	(0)	(26,712)
10	TOTAL INTANGIBLE PLANT		1,243,023	324,306	0	918,716
11						
12	TRANSMISSION PLANT					
13	365-LAND & LAND RIGHTS	TRANS	87,625	87,625	0	0
14	365-LAND & LAND RIGHTS - ACQ ADJ	TRANS	(15,425)	(15,425)	0	0
15	366-STRUCTURES & IMPROVEMENTS	TRANS	16,047	16,047	0	0
16	366-STRUCTURES & IMPROVE - ACQ ADJ	TRANS	(2,352)	(2,352)	0	0
17	367-MAINS	TRANS	17,678,612	17,678,612	0	0
18	367-MAINS - ACQ ADJ	TRANS	(1,604,647)	(1,604,647)	0	0
19	369-MEASURING & REG STATION EQUIP.	TRANS	846,096	846,096	0	0
20	369-MEAS & REG STA EQUIP - ACQ ADJ	TRANS	(424,444)	(424,444)	0	0
21	371-OTHER EQUIPMENT	TRANS	(8,778)	(8,778)	0	0
22	371-OTHER EQUIPMENT - ACQ ADJ	TRANS	(24,187)	(24,187)	0	0
23	TOTAL TRANSMISSION PLANT		16,548,546	16,548,546	0	0
24						
25	DISTRIBUTION PLANT					
26	374-LAND & LAND RIGHTS	DISTR	245,654	245,654	0	0
27	374-LAND & LAND RIGHTS - ACQ ADJ	DISTR	(38,784)	(38,784)	0	0
28	375-STRUCTURES & IMPROV	DISTR	10,423	10,423	0	0
29	375-STRUCTURES & IMPROV - ACQ ADJ	DISTR	(247)	(247)	0	0
30	376-MAINS	DISTMAIN	137,954,659	137,954,659	0	0
31	376-MAINS - ACQ ADJ	DISTMAIN	(17,621,606)	(17,621,606)	0	0
32	378-MEAS. & REG. EQUIP-GEN	DISTREG	1,916,236	1,916,236	0	0
33	378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	DISTREG	(188,503)	(188,503)	0	0
34	379-MEAS. & REG. EQUIP-CITY GATE	DISTREG	2,222,861	2,222,861	0	0
35	379-MEAS & REG EQ-CITY GATE - ACQ ADJ	DISTREG	(239,569)	(239,569)	0	0
36	380-SERVICES	CUST380	72,951,925	0	0	72,951,925
37	380-SERVICES - ACQ ADJ	CUST380	(6,640,414)	0	0	(6,640,414)
38	381-METERS	CUST381	13,255,870	0	0	13,255,870
39	381-METERS - ACQ ADJ	CUST381	(1,160,990)	0	0	(1,160,990)
40	382-METER INSTALLATIONS	CUST382	6,788,598	0	0	6,788,598
41	382-METER INSTALLATIONS - ACQ ADJ	CUST382	(744,797)	0	0	(744,797)
42						
43						
44						
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1	DEVELOPMENT OF RATE BASE					
2						
3	**GAS PLANT IN SERVICE CONTINUED**					
4						
5	DISTRIBUTION PLANT CONTINUED					
6	383-REGULATORS	CUST383	2,628,662	0	0	2,628,662
7	383-REGULATORS - ACQ ADJ	CUST383	(178,700)	0	0	(178,700)
8	384-REGULATOR INSTALLATIONS	CUST384	1,163,556	0	0	1,163,556
9	384-REGULATOR INSTALLATIONS - ACQ ADJ	CUST384	(82,263)	0	0	(82,263)
10	385-INDUSTRIAL MEAS. EQUIP	CUST385	1,230,284	0	0	1,230,284
11	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	CUST385	(106,448)	0	0	(106,448)
12	387-OTHER EQUIPMENT	DISTMAIN	1,466,810	1,466,810	0	0
13	387-OTHER EQUIPMENT - ACQ ADJ	DISTMAIN	(146,048)	(146,048)	0	0
14	TOTAL DISTRIBUTION PLANT		214,687,170	125,581,886	0	89,105,284
15						
16	GENERAL PLANT					
17	389-LAND & LAND RIGHTS	LABOR	198,829	51,875	0	146,954
18	389-LAND & LAND RIGHTS - ACQ ADJ	LABOR	(49,200)	(12,836)	(0)	(36,364)
19	390-STRUCTURES & IMPROVE	LABOR	1,302,181	339,741	0	962,440
20	390-STRUCTURES & IMPROVE - ACQ ADJ	LABOR	(123,018)	(32,095)	(0)	(90,922)
21	391-OFFICE FURN & EQUIPMENT	LABOR	6,545,194	1,707,650	0	4,837,543
22	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	LABOR	(643,851)	(167,982)	(0)	(475,869)
23	392-TRANSPORTATION EQUIP	LABOR	5,144,377	1,342,175	0	3,802,202
24	392-TRANSPORTATION EQUIP - ACQ ADJ	LABOR	(85,465)	(22,298)	(0)	(63,167)
25	393-STORES EQUIPMENT	LABOR	114,038	29,753	0	84,286
26	393-STORES EQUIPMENT - ACQ ADJ	LABOR	(17,774)	(4,637)	(0)	(13,137)
27	394-TOOLS, SHOP & GARAGE EQUIP	LABOR	1,668,491	435,312	0	1,233,179
28	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	LABOR	(230,699)	(60,190)	(0)	(170,509)
29	395-LABORATORY EQUIPMENT	LABOR	748,718	195,342	0	553,377
30	395-LABORATORY EQUIPMENT - ACQ ADJ	LABOR	(78,875)	(20,579)	(0)	(58,296)
31	396-POWER OPERATED EQUIP	LABOR	399,442	104,215	0	295,227
32	396-POWER OPERATED EQUIP - ACQ ADJ	LABOR	(5,510)	(1,438)	(0)	(4,073)
33	397-COMMUNICATION EQUIP	LABOR	1,009,674	263,425	0	746,249
34	397-COMMUNICATION EQUIP - ACQ ADJ	LABOR	(153,703)	(40,101)	(0)	(113,602)
35	398-MISCELLANEOUS EQUIP	LABOR	267,981	69,917	0	198,064
36	398-MISCELLANEOUS EQUIP - ACQ ADJ	LABOR	(29,611)	(7,726)	(0)	(21,886)
37	399-OTHER TANGIBLE PROPERTY	LABOR	0	0	0	0
38	TOTAL GENERAL PLANT		15,981,218	4,169,522	0	11,811,696
39						
40	COMMON PLANT	LABOR	0	0	0	0
41						
42	TOTAL GAS PLANT IN SERVICE		248,459,957	146,624,261	0	101,835,696
43						
44	TOTAL GAS PLANT IN SERVICE ACQ ADJ		(30,709,737)	(20,694,637)	(0)	(10,015,100)
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1 DEVELOPMENT OF RATE BASE CONT.					
2					
3 **DEPRECIATION RESERVE CONTINUED**					
4					
5 **DEPRECIATION RESERVE**					
6 INTANGIBLE RESERVE					
7 302-FRANCHISES & CONSENTS	PLT302	197,465	51,519	0	145,946
8 302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(3,352)	(875)	(0)	(2,478)
9 303-MISC. INTANGIBLE PLANT	PLT303	340,154	88,747	0	251,408
10 303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(3,245)	(847)	(0)	(2,398)
11 TOTAL INTANGIBLE PLANT		531,023	138,545	0	392,478
12					
13 TRANSMISSION RESERVE					
14 365-LAND & LAND RIGHTS	PLT365	0	0	0	0
15 365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0
16 366-STRUCTURES & IMPROVEMENTS	PLT366	3,705	3,705	0	0
17 366-STRUCTURES & IMPROV - ADQ ADJ	PLT366	(400)	(400)	0	0
18 367-MAINS	PLT367	3,082,012	3,082,012	0	0
19 367-MAINS - ACQ ADJ	PLT367	(59,513)	(59,513)	0	0
20 369-MEASURING & REG STATION EQUIP.	PLT369	234,313	234,313	0	0
21 369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(15,972)	(15,972)	0	0
22 371-OTHER EQUIPMENT	PLT371	(4,641)	(4,641)	0	0
23 371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(2,828)	(2,828)	0	0
24 TOTAL TRANSMISSION PLANT		3,236,677	3,236,677	0	0
25					
26 DISTRIBUTION RESERVE					
27 374.1-LAND	PLT374	0	0	0	0
28 374.1-LAND - ACQ ADJ	PLT374	0	0	0	0
29 375-STRUCTURES & IMPROV	PLT375	8,751	8,751	0	0
30 375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(19)	(19)	0	0
31 376-MAINS	PLT376	29,504,348	29,504,348	0	0
32 376-MAINS - ACQ ADJ	PLT376	(879,393)	(879,393)	0	0
33 378-MEAS. & REG. EQUIP-GEN	PLT378	846,473	846,473	0	0
34 378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(13,445)	(13,445)	0	0
35 379-MEAS. & REG. EQUIP-CITY GATE	PLT379	735,949	735,949	0	0
36 379-MEAS & REG EQ-CITY GATE - ACQ ADJ	PLT379	(13,417)	(13,417)	0	0
37 380-SERVICES	PLT380	22,263,336	0	0	22,263,336
38 380-SERVICES - ACQ ADJ	PLT380	(449,039)	0	0	(449,039)
39 381-METERS	PLT381	4,875,854	0	0	4,875,854
40 381-METERS - ACQ ADJ	PLT381	(55,706)	0	0	(55,706)
41 382-METER INSTALLATIONS	PLT382	1,053,528	0	0	1,053,528
42 382-METER INSTALLATIONS - ACQ ADJ	PLT382	(42,231)	0	0	(42,231)
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1	DEVELOPMENT OF RATE BASE CONT.					
2						
3	**DEPRECIATION RESERVE CONTINUED**					
4	DISTRIBUTION RESERVE CONTINUED					
5	383-REGULATORS	PLT383	1,063,986	0	0	1,063,986
6	383-REGULATORS - ACQ ADJ	PLT383	(10,992)	0	0	(10,992)
7	384-REGULATOR INSTALLATIONS	PLT384	94,352	0	0	94,352
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(5,443)	0	0	(5,443)
9	385-INDUSTRIAL MEAS. EQUIP	PLT385	597,058	0	0	597,058
10	385-INDUSTRIAL MEAS. EQUIP - ACQ ADJ	PLT385	(6,447)	0	0	(6,447)
11	387-OTHER EQUIPMENT	PLT387	333,544	333,544	0	0
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(10,778)	(10,778)	0	0
13	TOTAL DISTRIBUTION RESERVE		59,890,270	30,512,013	0	29,378,257
14						
15	GENERAL PLANT RESERVE					
16	389-LAND AND LAND RIGHTS	PLT389	0	0	0	0
17	389-LAND AND LAND RIGHTS - ACQ ADJ	PLT389	0	0	0	0
18	390-STRUCTURES & IMPROVE	PLT390	521,758	136,127	0	385,631
19	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(10,840)	(2,828)	(0)	(8,012)
20	391-OFFICE FURN & EQUIPMENT	PLT391	3,247,867	847,373	0	2,400,494
21	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(178,962)	(46,692)	(0)	(132,271)
22	392-TRANSPORTATION EQUIP	PLT392	1,760,750	459,382	0	1,301,368
23	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	(49,951)	(13,032)	(0)	(36,919)
24	393-STORES EQUIPMENT	PLT393	25,675	6,699	0	18,977
25	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(1,267)	(330)	(0)	(936)
26	394-TOOLS, SHOP & GARAGE EQUIPMENT	PLT394	523,919	136,691	0	387,228
27	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(21,139)	(5,515)	(0)	(15,624)
28	395-LABORATORY EQUIPMENT	PLT395	288,256	75,206	0	213,050
29	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(17,255)	(4,502)	(0)	(12,753)
30	396-POWER OPERATED EQUIPMENT	PLT396	289,124	75,433	0	213,691
31	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(678)	(177)	(0)	(501)
32	397-COMMUNICATION EQUIP	PLT397	30,282	7,901	0	22,381
33	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(21,895)	(5,712)	(0)	(16,182)
34	398-MISCELLANEOUS EQUIP	PLT398	88,888	23,191	0	65,697
35	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(2,775)	(724)	(0)	(2,051)
36	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0
37	TOTAL GENERAL PLANT RESERVE		6,471,757	1,688,491	0	4,783,267
38						
39	COMMON PLANT	PLTCOMN	0	0	0	0
40						
41	TOTAL DEPRECIATION RESERVE		70,129,727	35,575,726	0	34,554,002
42						
43	TOTAL DEPRECIATION RESERVE ACQ ADJ		(1,876,981)	(1,076,998)	(0)	(799,983)
44						
45	NET PLANT IN SERVICE		$178,330,230	$111,048,535	$0	$67,281,694
46						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1 DEVELOPMENT OF RATE BASE CONT.					
2					
3 **OTHER RATE BASE ITEMS**					
4					
5 WORKING CAPITAL					
6 CASH WORKING CAPITAL					
7 PLANT	PLANT	($2,583,392)	($1,524,543)	($0)	($1,058,849)
8 COMMODITY	WCGC	0	0	0	0
9 OPERATIONS & MAINTENANCE	WCOTH	0	0	0	0
10 OTHER	WCOTH	0	0	0	0
11 TOTAL CASH WORKING CAPITAL		(2,583,392)	(1,524,543)	(0)	(1,058,849)
12 MATERIALS & SUPPLIES	PLANT	2,039,798	1,203,751	0	836,047
13 PREPAYMENTS	PLANT	195,942	115,632	0	80,310
14 TOTAL WORKING CAPITAL		(347,652)	(205,160)	(0)	(142,491)
15					
16 LESS: CUSTOMER CONTRIBUTIONS					
17 CUST ADVANCES FOR CONSTRUCTION	PLANT	(7,283,595)	(4,298,285)	(0)	(2,985,310)
18 CUSTOMER DEPOSITS	PLANT	(3,040,484)	(1,794,288)	(0)	(1,246,196)
19					
20 OTHER RATE BASE					
21 CWIP	DISTRPLT	0	0	0	0
22 Y2K COSTS & GIC DEF	PAYXAG	1,097,410	289,340	0	808,070
23 C.A.R.E.S.	THERMS	107,477	0	107,477	0
24 OTHER - WARM SPIRIT	RESNTPT	(19,721)	(10,251)	(0)	(9,470)
25 TOTAL OTHER		1,185,166	279,089	107,477	798,600
26					
27 LESS					
28 ACCUMULATED DEFERRED INC. TAXES	PLANT	(6,484,809)	(3,826,896)	(0)	(2,657,913)
29					
30					
31 TOTAL RATE BASE		$162,358,856	$101,202,995	$107,477	$61,048,384
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1 OPERATING REVENUES					
2					
3 **REVENUES**					
4					
5 GAS OPERATING REVENUES					
6					
7 SALES REVENUES					
8 FIRM SALES OF GAS		$45,689,224	20,862,104	7,996	24,819,121
9 INTERR SALES GAS COST REV	GASSALES	0	0	0	0
10 INTERR SALES PROFIT MARGINS	DEMGAS	0	0	0	0
11 INTERRUPTIBLE TRANSPORTATION	DISTR	0	0	0	0
12 SALES FOR RESALE	DEMGAS	0	0	0	0
13 TOTAL SALES OF GAS		45,689,224	20,862,104	7,996	24,819,121
14					
15 OTHER OPERATING REVENUES					
16 FORFEITED DISCOUNTS	PLANT	398,966	235,443	0	163,523
17 MISCELLANEOUS SERVICE REV	CUST487B	1,046,891	0	0	1,046,891
18 OTHER REVENUE	DEMGAS	34,447	34,447	0	0
19 OTHER REVENUE	PLANT	0	0	0	0
20 OTHER REVENUE	PLANT	0	0	0	0
21 TOTAL OTHER OPERATING REV		1,480,303	269,889	0	1,210,414
22					
23 TOTAL GAS OPERATING REVENUE		$47,169,527	$21,131,993	$7,996	$26,029,535

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1	OPERATION & MAINTENANCE EXPENSE					
2						
3	**OPERATION & MAINTENANCE EXPENSE**					
4	PRODUCTION EXPENSE					
5	421-PURCHASED POWER	DEMGAS	0	0	0	0
6	805-PURCHASED GAS EXPENSES	DEMGAS	0	0	0	0
7	807-PURCHASED GAS COST EXPENSES					
8	NON-RECONCILABLE	DEMGAS	355,528	355,528	0	0
9	CAPACITY RELATED	DEMGAS	0	0	0	0
10	COMMODITY RELATED	GASSALES	0	0	0	0
11	TOTAL ACCOUNT 807		355,528	355,528	0	0
12	TOTAL PURCHASED GAS SUPPLY		355,529	355,529	0	0
13						
14	TRANSMISSION EXPENSE					
15	856-MAINS EXPENSE	TRANS	11,280	11,280	0	0
16	857-MEASURING & REG. STATION	TRANS	(52,221)	(52,221)	0	0
17	864-MAINTENANCE OF COMPRESSOR STATION EC	TRANS	19	19	0	0
18	870-OPERATION SUPERVISION AND ENGINEERING	TRANS	315,983	315,983	0	0
19	TOTAL TRANSMISSION		275,061	275,061	0	0
20						
21	DISTRIBUTION EXPENSE					
22	431-INTEREST ON CUSTOMER DEPOSITS	LABDO	170,459	52,248	0	118,212
23	871-LOAD DISPATCHING	DISTR	162	162	0	0
24	874-MAINS & SERVICING EXPENSE	PLT376380	1,254,069	808,520	0	445,548
25	875-MEAS./REG. STATION EXPENSE	PLT378	244,463	244,463	0	0
26	876-MEAS./REG. STATION EXPENSE	PLT379	150,536	150,536	0	0
27	877-MEAS./REG. STATION EXPENSE	PLT383	56,529	0	0	56,529
28	878-METER EXPENSE	PLT381	1,349,114	0	0	1,349,114
29	879-CUSTOMER INSTALL EXP	PLT38284	539,082	0	0	539,082
30	880-OTHER EXPENSES	EXP87479	1,090,666	365,251	0	725,414
31	881-RENTS	DISTR	44,510	44,510	0	0
32	885-MAINT. SUPERV. & ENG.	LABDM	243,170	140,081	0	103,088
33	886-MAINT. OF STRUCTURES	PLT375	0	0	0	0
34	887-MAINT. OF MAINS	PLT376	1,084,194	1,084,194	0	0
35	889-MAINT. MEAS./REG	PLT378	25,623	25,623	0	0
36	890-MAINT. MEAS./REG	PLT379	2,072	2,072	0	0
37	891-MAINT. MEAS./REG	PLT383	850	0	0	850
38	892-MAINT. OF SERVICES	PLT380	465,066	0	0	465,066
39	893-MAINT. OF METER	PLT381	167,015	0	0	167,015
40	894-MAINT. OF OTHER EQUIP.	PLT387	96,826	96,826	0	0
41	TOTAL DISTRIBUTION EXP		6,984,407	3,014,488	0	3,969,919
42						
43						
44						
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1 OPERATION & MAINT EXP CONT.					
2					
3 **OPERATION & MAINTENANCE EXPENSE CONTINUED**					
4 CUSTOMER ACCOUNT					
5 901-SUPERVISION	LABCA	74,309	2	0	74,307
6 902-METER READING EXPENSE	CUST902	719,037	0	0	719,037
7 903-CUST RECORDS & COLLECT	CUST903	5,462,173	0	0	5,462,173
8 904-UNCOLLECTIBLE ACCOUNTS	BADDEBT	722,634	426,996	266	295,371
9 905-MISC CUST ACCTS EXP	EXP9024	34,381	2,126	1	32,253
10 906-CUSTOMER SERVICE & INFO	CUST10	0	0	0	0
11 907-SUPERV. CUSTOMER SERV.	LABCS	14,743	0	0	14,743
12 908-CUSTOMER ASSISTANCE	CUST10	(12,628)	0	0	(12,628)
13 909-INFO & INSTRUCTIONAL ADVERT.	CUST10	65,794	0	0	65,794
14 910-MISC. CUST. SERV. & INFO.	EXP9089	22,602	0	0	22,602
15 CARES DISCOUNTS	THERMS	0	0	0	0
16 CARES EXPENSES	THERMS	0	0	0	0
17 TOTAL CUSTOMER ACCTS EXP		7,103,044	429,125	267	6,673,652
18					
19 SALES EXPENSE					
20 912-DEMONSTRATING & SELLING	CDA912	558	0	0	558
21 913-ADVERTISING EXPENSES	CDA913	0	0	0	0
22 TOTAL SALES EXPENSE		558	0	0	558
23					
24 ADMINISTRATIVE & GENERAL EXPENSE					
25 920-ADMIN & GENERAL SALARY	PAYXAG	1,529,696	403,315	0	1,126,381
26 921-OFFICE SUPPLIES & EXP	PAYXAG	1,365,974	360,149	0	1,005,825
27 923-OUTSIDE SERV EMPLOYED	PAYXAG	(152,817)	(40,291)	(0)	(112,526)
28 924-PROPERTY INSURANCE	PLANT	2,638,928	1,557,317	0	1,081,611
29 925-INJURIES & DAMAGES	PAYXAG	7,415	1,955	0	5,460
30 926-EMPLOYED PENSION & BENF	PAYXAG	539,894	142,347	0	397,547
31 928-REGULATORY COMM EXPENSE	TOTREV	2,452,071	1,098,530	416	1,353,125
32 930-MISCELLANEOUS GEN EXP	PAYXAG	1,330,029	350,671	0	979,357
33 931-RENTS	PAYXAG	109,053	28,752	0	80,300
34 932-MAINT OF GENERAL PLT	GENPLT	169,826	44,308	0	125,518
35 TOTAL ADMIN & GEN EXPENSE		9,990,068	3,947,053	416	6,042,599
36					
37 TOTAL GAS O & M EXPENSE		$24,708,666	$8,021,255	$683	$16,686,727
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1 DEPRECIATION & AMORT EXPENSE					
2					
3 **DEPRECIATION AND AMORITIZATION EXPENSE**					
4					
5 407-AMOR Y2K EXP; GPS & PRESC GAIN	PAYXAG	363,339	95,797	0	267,542
6 407-AMORTIZATION OF C.A.R.E.S.	PLANT	477,337	281,692	0	195,645
7					
8 INTANGIBLE PLT DEPRECIATION EXPENSE					
9 302-FRANCHISES & CONSENTS	PLT302	13,489	3,519	0	9,969
10 302-FRANCHISES & CONSENTS - ACQ ADJ	PLT302	(1,284)	(335)	(0)	(949)
11 303-MISC. INTANGIBLE PLANT	PLT303	75,439	19,682	0	55,756
12 303-MISC. INTANGIBLE PLANT - ACQ ADJ	PLT303	(1,934)	(505)	(0)	(1,429)
13 TOTAL INTANGIBLE PLT DEPR EXP		85,709	22,362	0	63,347
14					
15 TRANSMISSION PLT DEPR EXP					
16 365-LAND & LAND RIGHTS	PLT365	0	0	0	0
17 365-LAND & LAND RIGHTS - ACQ ADJ	PLT365	0	0	0	0
18 366-STRUCTURES & IMPROVEMENTS	PLT366	1,416	1,416	0	0
19 366-STRUCTURES & IMPROVE - ACQ ADJ	PLT366	(249)	(249)	0	0
20 367-MAINS	PLT367	272,433	272,433	0	0
21 367-MAINS - ACQ ADJ	PLT367	(24,551)	(24,551)	0	0
22 369-MEASURING & REG STATION EQ.	PLT369	11,670	11,670	0	0
23 369-MEASURING & REG STA EQ - ACQ ADJ	PLT369	(6,536)	(6,536)	0	0
24 371-OTHER EQUIPMENT	PLT371	(332)	(332)	0	0
25 371-OTHER EQUIPMENT - ACQ ADJ	PLT371	(602)	(602)	0	0
26 TOTAL TRANS PLT DEPR EXP		253,249	253,249	0	0
27					
28 DISTRIBUTION PLT DEPR EXP					
29 375-STRUCTURES & IMPROV	PLT375	2,126	2,126	0	0
30 375-STRUCTURES & IMPROV - ACQ ADJ	PLT375	(318)	(318)	0	0
31 376-MAINS	PLT376	2,867,976	2,867,976	0	0
32 376-MAINS - ACQ ADJ	PLT376	(364,767)	(364,767)	0	0
33 378-MEAS. & REG. EQUIP-GEN	PLT378	55,436	55,436	0	0
34 378-MEAS. & REG. EQUIP-GEN - ACQ ADJ	PLT378	(5,598)	(5,598)	0	0
35 379-MEAS. & REG. EQUIP-CITY GATE	PLT379	51,099	51,099	0	0
36 379-MEAS. & REG. EQ-CITY GATE - ACQ ADJ	PLT379	(5,653)	(5,653)	0	0
37 380-SERVICES	PLT380	2,063,965	0	0	2,063,965
38 380-SERVICES - ACQ ADJ	PLT380	(187,260)	0	0	(187,260)
39 381-METERS	PLT381	261,313	0	0	261,313
40 381-METERS - ACQ ADJ	PLT381	(23,452)	0	0	(23,452)
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1	DEPREC & AMORT EXP CONT.					
2	DISTRIBUTION PLT DEPR EXP CONTINUED					
3	382-METER INSTALLATIONS	PLT382	156,349	0	0	156,349
4	382-METER INSTALLATIONS - ACQ ADJ	PLT382	(17,577)	0	0	(17,577)
5	383-REGULATORS	PLT383	65,671	0	0	65,671
6	383-REGULATORS - ACQ ADJ	PLT383	(4,574)	0	0	(4,574)
7	384-REGULATOR INSTALLATIONS	PLT384	31,794	0	0	31,794
8	384-REGULATOR INSTALLATIONS - ACQ ADJ	PLT384	(2,303)	0	0	(2,303)
9	385-INDUSTRIAL MEAS. EQUIP.	PLT385	32,408	0	0	32,408
10	385-INDUSTRIAL MEAS. EQUIP. - ACQ ADJ	PLT385	(2,874)	0	0	(2,874)
11	387-OTHER EQUIPMENT	PLT387	43,005	43,005	0	0
12	387-OTHER EQUIPMENT - ACQ ADJ	PLT387	(4,396)	(4,396)	0	0
13	TOTAL DISTRIBUTION PLT DEPR EXP		5,012,368	2,638,908	0	2,373,460
14						
15	GENERAL PLANT DEPR EXP					
16	390-STRUCTURES & IMPROVE	PLT390	70,345	18,353	0	51,992
17	390-STRUCTURES & IMPROVE - ACQ ADJ	PLT390	(8,730)	(2,278)	(0)	(6,452)
18	391-OFFICE FURN & EQUIPMENT	PLT391	638,907	166,692	0	472,215
19	391-OFFICE FURN & EQUIPMENT - ACQ ADJ	PLT391	(61,588)	(16,068)	(0)	(45,519)
20	392-TRANSPORTATION EQUIP	PLT392	146,461	38,212	0	108,249
21	392-TRANSPORTATION EQUIP - ACQ ADJ	PLT392	22,952	5,988	0	16,964
22	393-STORES EQUIPMENT	PLT393	2,916	761	0	2,155
23	393-STORES EQUIPMENT - ACQ ADJ	PLT393	(466)	(122)	(0)	(344)
24	394-TOOLS, SHOP & GARAGE EQ	PLT394	63,503	16,568	0	46,935
25	394-TOOLS, SHOP & GARAGE EQ - ACQ ADJ	PLT394	(8,997)	(2,347)	(0)	(6,650)
26	395-LABORATORY EQUIPMENT	PLT395	65,249	17,024	0	48,225
27	395-LABORATORY EQUIPMENT - ACQ ADJ	PLT395	(7,044)	(1,838)	(0)	(5,206)
28	396-POWER OPERATED EQUIPMENT	PLT396	40,891	10,668	0	30,222
29	396-POWER OPERATED EQUIP - ACQ ADJ	PLT396	(579)	(151)	(0)	(428)
30	397-COMMUNICATION EQUIP	PLT397	65,623	17,121	0	48,502
31	397-COMMUNICATION EQUIP - ACQ ADJ	PLT397	(10,237)	(2,671)	(0)	(7,566)
32	398-MISCELLANEOUS EQUIP	PLT398	10,357	2,702	0	7,655
33	398-MISCELLANEOUS EQUIP - ACQ ADJ	PLT398	(1,173)	(306)	(0)	(867)
34	399-OTHER TANGIBLE PROPERTY	PLT399	0	0	0	0
35	TOTAL GENERAL PLT DEPR EXP		1,028,390	268,308	0	760,082
36						
37	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		$7,220,392	$3,560,315	$0	$3,660,076
38						
39	TOTAL ACQUISITION ADJUSTMENT DEPR EXPENSE		(729,791)	(433,304)	(0)	(296,488)
40						
41						
42						
43						
44						
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			TOTAL COMPANY	CAPACITY	COMMODITY	CUSTOMER
1	STATE & FED TAXES & OTHER EXPENSE					
2						
3	**TAXES OTHER THAN INCOME**					
4	PROPERTY TAXES - TRANSMISSION	TRANPLT	$295,707	$295,707	$0	$0
5	PROPERTY TAXES - DISTRIBUTION	DISTRPLT	3,625,714	2,120,872	0	1,504,842
6	PROPERTY TAXES - GENERAL	GENPLT	181,954	47,472	0	134,482
7	PAYROLL TAXES	LABOR	532,537	138,940	0	393,597
8	OTHER TAXES	PLANT	88,841	52,428	0	36,413
9	TOTAL TAX OTHER THAN INCOME		4,724,754	2,655,419	0	2,069,335
10						
11	TOTAL OPERATING EXPENSE BEFORE INCOME TAX		$36,653,811	$14,236,990	$683	$22,416,138
12	**FEDERAL & STATE TAX CALCULATION**					
13						
14	OPERATING REVENUES		$47,169,527	$21,131,993	$7,996	$26,029,535
15	OPERATING EXPENSES					
16	OPERATION & MAINTENANCE EXP		24,708,666	8,021,255	683	16,686,727
17	DEPRECIATION		7,220,392	3,560,315	0	3,660,076
18	TAXES OTHER THAN INCOME		4,724,754	2,655,419	0	2,069,335
19	OPERATING INCOME BEFORE INCOME TAXES		10,515,716	6,895,004	7,313	3,613,397
20						
21	INTEREST EXPENSE		(5,282,643)	(3,292,825)	(3,497)	(1,986,321)
22						
23	BOOK TAXABLE INCOME		5,233,074	3,602,179	3,816	1,627,076
24						
25	STATE TAX @ 0.00%		0	0	0	0
26						
27	STATE AND FEDERAL TAXABLE BASIS		5,233,072	3,602,177	3,814	1,627,074
28						
29	STATE AND FEDERAL INCOME TAX @ 38.40%		2,009,549	1,383,270	1,465	624,812
30	AMORTIZATION OF ITC	PLANT	0	0	0	0
31	BLANK.	PLANT	0	0	0	0
32	TOTAL STATE AND FEDERAL TAXES		2,009,549	1,383,270	1,465	624,812
33						
34	TOTAL STATE & FEDERAL INCOME TAX		2,009,549	1,383,270	1,465	624,812
35						
36	NET INCOME AFTER TAX		$8,506,167	$5,511,734	$5,848	$2,988,585
37						
38						
39	EFFECTIVE STATE TAX RATE- Included in Federal		0.0000%	0.0000%	0.0000%	0.0000%
40	FEDERAL TAX RATE - CURRENT		38.4009%	38.4009%	38.4009%	38.4009%
41	UNCOLLECTIBLE FACTOR		0.5105%	0.5105%	0.5105%	0.5105%
42	1 - INCREMENTAL TAX RATE		0.619135	0.619135	0.619135	0.619135
43	FACTOR FOR TAXABLE BASIS		0.000000	0.000000	0.000000	0.000000
44	INTEREST EXPENSE PERCENTAGE		-3.25%	-3.25%	-3.25%	-3.25%
45	INCREMENTAL RETURN TAX RATE		1.56994	1.56994	1.56994	1.56994

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT FORMAT

			TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
	REVENUES REQUIRED								
1	**CAPACITY COMPONENTS**	26,439,291	26,439,293	15,074,527	6,435,526	2,744,351	2,155,022	18,543	11,323
2	**PRODUCTION DEMAND COMP**		375,976	241,725	101,640	9,237	22,742	341	290
3	PROD DEM GAS COST		375,976	241,725	101,640	9,237	22,742	341	290
4									
5	**TRANSMISSION DEMAND COMP**		2,669,228	1,518,098	649,284	280,171	218,628	1,911	1,137
6	TRANSMISSION PLANT		2,669,228	1,518,098	649,284	280,171	218,628	1,911	1,137
7									
8	**DISTRIBUTION DEMAND COMP**	23,394,084	23,394,087	13,314,704	5,684,600	2,454,943	1,913,652	16,291	9,896
9	DISTRIBUTION MAINS		21,832,520	12,424,095	5,306,301	2,291,187	1,786,395	15,292	9,248
10	DISTRIBUTION REGULATORS		1,480,626	844,480	358,668	155,266	120,652	946	614
11	DISTRIBUTION OTHER		80,938	46,129	19,628	8,490	6,605	53	34
12									
13	**COMMODITY COMPONENTS**	13,808	13,809	7,087	3,285	2,271	1,143	13	9
14	COMMODITY GAS COST COMP		(1)	0	(1)	(0)	0	0	0
15	COMMODITY OTHER COMP		13,809	7,087	3,285	2,271	1,143	13	9
16									
17	**CUSTOMER COMPONENTS**	28,695,134	28,695,143	25,047,214	3,335,550	36,575	274,306	170	1,328
18	CUST SERVICE DROP COMPONENT		11,802,402	10,702,151	942,431	3,754	153,535	0	531
19	CUST METER COMPONENT		7,733,227	6,204,701	1,438,663	23,242	65,833	0	788
20	CUST REGULATOR COMPONENT		1,002,608	702,451	272,608	7,340	20,040	0	168
21	CUST DEPOSITS COMPONENT		(1)	0	(1)	(0)	0	0	0
22	CUST MISC REV COMP		(1,050,902)	(961,721)	(52,460)	0	(36,161)	0	(560)
23	CUST METER READING COMP		1,513,735	1,382,106	119,510	453	11,601	0	65
24	CUST RECORDS & COLL COMP		7,545,128	6,881,507	603,050	1,752	58,322	167	330
25	CUST SALES		148,937	136,019	11,739	34	1,135	3	6
26	**TOTAL COMPANY**	55,148,232	55,148,248	40,128,829	9,774,364	2,783,198	2,430,472	18,727	12,659
27									
28									
29	**TOTAL PRODUCTION**		389,785	248,812	104,925	11,508	23,886	355	299
30									
31	**TOTAL DELIVERY SERVICE**		54,758,458	39,880,016	9,669,433	2,771,690	2,406,586	18,372	12,361
32									
33	**TRAND & DISTR COMPONENT $/THERM**		$0.1885	$0.2067	$0.1933	$0.1236	$0.1873	$0.1787	$0.1271
34									
35	**CUSTOMER COMPONENT $/MO/CUST**		$17.29	$16.53	$25.42	$96.25	$21.42	$4.73	$18.44
36									
37	**TOTAL THRUPUT THERM**		138,233,864	71,765,520	32,770,803	22,121,972	11,386,911	101,855	86,803
38									
39	**TOTAL ANNUAL CUSTOMERS**		138,340	126,296	10,936	32	1,067	3	6
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
			SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.
			(8)	(9)	(10)	(11)	(12)	(13)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT							
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
	REVENUES REQUIRED							
1	**CAPACITY COMPONENTS**	26,439,291	5,624,164	811,362	87,524	2,656,828	1,255,304	899,719
2	**PRODUCTION DEMAND COMP**		97,351	4,289	1,686	7,551	19,377	3,366
3	PROD DEM GAS COST		97,351	4,289	1,686	7,551	19,377	3,366
4								
5	**TRANSMISSION DEMAND COMP**		566,555	82,728	8,810	271,361	126,744	91,884
6	TRANSMISSION PLANT		566,555	82,728	8,810	271,361	126,744	91,884
7								
8	**DISTRIBUTION DEMAND COMP**	23,394,084	4,960,257	724,342	77,028	2,377,916	1,109,183	804,469
9	DISTRIBUTION MAINS		4,630,167	676,134	71,922	2,219,265	1,035,462	750,933
10	DISTRIBUTION REGULATORS		312,962	45,706	4,840	150,426	69,894	50,758
11	DISTRIBUTION OTHER		17,128	2,500	265	8,224	3,827	2,778
12								
13	**COMMODITY COMPONENTS**	13,808	2,905	379	51	2,220	581	562
14	COMMODITY GAS COST COMP		0	(1)	0	(0)	0	0
15	COMMODITY OTHER COMP		2,905	379	51	2,220	581	562
16								
17	**CUSTOMER COMPONENTS**	28,695,134	3,297,006	38,544	2,893	33,682	263,659	10,647
18	CUST SERVICE DROP COMPONENT		939,588	2,843	1,083	2,671	152,258	1,277
19	CUST METER COMPONENT		1,413,013	25,650	722	22,520	60,777	5,056
20	CUST REGULATOR COMPONENT		263,784	8,824	254	7,087	16,398	3,642
21	CUST DEPOSITS COMPONENT		0	(1)	0	(0)	0	0
22	CUST MISC REV COMP		(52,459)	(1)	0	(0)	(36,161)	(0)
23	CUST METER READING COMP		119,236	275	136	317	11,450	152
24	CUST RECORDS & COLL COMP		602,122	928	685	1,067	57,812	510
25	CUST SALES		11,722	17	13	21	1,126	10
26	**TOTAL COMPANY**	55,148,232	8,924,076	850,288	90,468	2,692,730	1,519,544	910,928
27								
28								
29	**TOTAL PRODUCTION**		100,257	4,668	1,737	9,771	19,958	3,928
30								
31	**TOTAL DELIVERY SERVICE**		8,823,819	845,615	88,731	2,682,958	1,499,586	907,000
32								
33	**TRAND & DISTR COMPONENT $/THERM**		$0.1905	$0.2148	$0.1677	$0.1226	$0.2121	$0.1613
34								
35	**CUSTOMER COMPONENT $/MO/CUST**		$25.16	$191.82	$19.03	$147.73	$20.77	$95.19
36								
37	**TOTAL THRUPUT THERM**		29,014,067	3,756,736	511,826	21,610,146	5,828,186	5,558,725
38								
39	**TOTAL ANNUAL CUSTOMERS**		10,919	17	13	19	1,058	9
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE	CARES	SM. VOL.	LG. VOL.	TRANS-PORTATION
			(14)	(15)	(16)	(17)	(18)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT						
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%
	REVENUES REQUIRED						
1	**CAPACITY COMPONENTS**	26,439,291	14,489,487	585,040	5,624,164	234,085	577,277
2	**PRODUCTION DEMAND COMP**		232,228	9,497	97,351	4,289	0
3	PROD DEM GAS COST		232,228	9,497	97,351	4,289	0
4							
5	**TRANSMISSION DEMAND COMP**		1,459,267	58,830	566,555	23,538	59,191
6	TRANSMISSION PLANT		1,459,267	58,830	566,555	23,538	59,191
7							
8	**DISTRIBUTION DEMAND COMP**	23,394,084	12,797,991	516,713	4,960,257	206,256	518,086
9	DISTRIBUTION MAINS		11,942,086	482,010	4,630,167	192,498	483,636
10	DISTRIBUTION REGULATORS		811,571	32,909	312,962	13,044	32,662
11	DISTRIBUTION OTHER		44,334	1,795	17,128	712	1,788
12							
13	**COMMODITY COMPONENTS**	13,808	6,813	274	2,905	126	254
14	COMMODITY GAS COST COMP		0	0	0	(1)	0
15	COMMODITY OTHER COMP		6,813	274	2,905	126	254
16							
17	**CUSTOMER COMPONENTS**	28,695,134	24,152,114	895,100	3,297,006	20,656	17,888
18	CUST SERVICE DROP COMPONENT		10,250,109	452,042	939,588	1,495	1,348
19	CUST METER COMPONENT		5,941,768	262,934	1,413,013	13,507	12,143
20	CUST REGULATOR COMPONENT		672,736	29,715	263,784	4,872	3,952
21	CUST DEPOSITS COMPONENT		0	0	0	(1)	0
22	CUST MISC REV COMP		(943,066)	(18,655)	(52,459)	(1)	0
23	CUST METER READING COMP		1,323,395	58,711	119,236	174	100
24	CUST RECORDS & COLL COMP		6,777,243	104,264	602,122	591	338
25	CUST SALES		129,929	6,090	11,722	10	7
26	**TOTAL COMPANY**	55,148,232	38,648,414	1,480,415	8,924,076	254,869	595,419
27							
28							
29	**TOTAL PRODUCTION**		239,041	9,771	100,257	4,414	254
30							
31	**TOTAL DELIVERY SERVICE**		38,409,373	1,470,644	8,823,819	250,450	595,165
32							
33	**TRAND & DISTR COMPONENT $/THERM**		$0.2068	$0.2045	$0.1905	$0.1796	$0.2330
34							
35	**CUSTOMER COMPONENT $/MO/CUST**		$16.68	$13.18	$25.16	$160.20	$248.45
36							
37	**TOTAL THRUPUT THERM**		68,951,676	2,813,844	29,014,067	1,279,629	2,477,106
38							
39	**TOTAL ANNUAL CUSTOMERS**		120,636	5,660	10,919	11	6
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			INDUSTRIAL		
			SM. VOL.	LG. VOL.	TRANS-PORTATION
			(19)	(20)	(21)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT				
	RATE OF RETURN		8.80%	8.80%	8.80%
	REVENUES REQUIRED				
1	**CAPACITY COMPONENTS**	26,439,291	87,524	371,394	2,285,434
2	**PRODUCTION DEMAND COMP**		1,686	7,551	(0)
3	PROD DEM GAS COST		1,686	7,551	(0)
4					
5	**TRANSMISSION DEMAND COMP**		8,810	37,237	234,123
6	TRANSMISSION PLANT		8,810	37,237	234,123
7					
8	**DISTRIBUTION DEMAND COMP**	23,394,084	77,028	326,605	2,051,311
9	DISTRIBUTION MAINS		71,922	304,757	1,914,508
10	DISTRIBUTION REGULATORS		4,840	20,716	129,710
11	DISTRIBUTION OTHER		265	1,132	7,093
12					
13	**COMMODITY COMPONENTS**	13,808	51	221	1,999
14	COMMODITY GAS COST COMP		0	0	(0)
15	COMMODITY OTHER COMP		51	221	1,999
16					
17	**CUSTOMER COMPONENTS**	28,695,134	2,893	11,983	21,699
18	CUST SERVICE DROP COMPONENT		1,083	996	1,675
19	CUST METER COMPONENT		722	7,960	14,561
20	CUST REGULATOR COMPONENT		254	2,531	4,556
21	CUST DEPOSITS COMPONENT		0	0	(0)
22	CUST MISC REV COMP		0	0	(0)
23	CUST METER READING COMP		136	112	205
24	CUST RECORDS & COLL COMP		685	378	689
25	CUST SALES		13	7	13
26	**TOTAL COMPANY**	55,148,232	90,468	383,598	2,309,132
27					
28					
29	**TOTAL PRODUCTION**		1,737	7,772	1,999
30					
31	**TOTAL DELIVERY SERVICE**		88,731	375,826	2,307,132
32					
33	**TRAND & DISTR COMPONENT $/THERM**		$0.1677	$0.1584	$0.1183
34					
35	**CUSTOMER COMPONENT $/MO/CUST**		$19.03	$142.66	$150.69
36					
37	**TOTAL THRUPUT THERM**		511,826	2,297,027	19,313,119
38					
39	**TOTAL ANNUAL CUSTOMERS**		13	7	12
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			PUBLIC AUTHORITY				
			SM. VOL.	LG. VOL.	TRANS-PORTATION	SPECIAL GAS LIGHT SERVICE	IRRIGATION
			(22)	(23)	(24)	(25)	(26)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - COMPONENT						
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%
	REVENUES REQUIRED						
1	**CAPACITY COMPONENTS**	26,439,291	1,255,304	207,529	692,189	18,543	11,323
2	**PRODUCTION DEMAND COMP**		19,377	3,366	0	341	290
3	PROD DEM GAS COST		19,377	3,366	0	341	290
4							
5	**TRANSMISSION DEMAND COMP**		126,744	20,905	70,979	1,911	1,137
6	TRANSMISSION PLANT		126,744	20,905	70,979	1,911	1,137
7							
8	**DISTRIBUTION DEMAND COMP**	23,394,084	1,109,183	183,259	621,210	16,291	9,896
9	DISTRIBUTION MAINS		1,035,462	171,018	579,915	15,292	9,248
10	DISTRIBUTION REGULATORS		69,894	11,606	39,152	946	614
11	DISTRIBUTION OTHER		3,827	634	2,143	53	34
12							
13	**COMMODITY COMPONENTS**	13,808	581	99	464	13	9
14	COMMODITY GAS COST COMP		0	(0)	0	0	0
15	COMMODITY OTHER COMP		581	99	464	13	9
16							
17	**CUSTOMER COMPONENTS**	28,695,134	263,659	2,892	7,755	170	1,328
18	CUST SERVICE DROP COMPONENT		152,258	828	449	0	531
19	CUST METER COMPONENT		60,777	299	4,757	0	788
20	CUST REGULATOR COMPONENT		16,398	1,389	2,253	0	168
21	CUST DEPOSITS COMPONENT		0	(0)	0	0	0
22	CUST MISC REV COMP		(36,161)	(0)	(0)	0	(560)
23	CUST METER READING COMP		11,450	85	67	0	65
24	CUST RECORDS & COLL COMP		57,812	286	225	167	330
25	CUST SALES		1,126	6	4	3	6
26	**TOTAL COMPANY**	55,148,232	1,519,544	210,520	700,407	18,727	12,659
27							
28							
29	**TOTAL PRODUCTION**		19,958	3,465	464	355	299
30							
31	**TOTAL DELIVERY SERVICE**		1,499,586	207,056	699,944	18,372	12,361
32							
33	**TRAND & DISTR COMPONENT $/THERM**		$0.2121	$0.1985	$0.1528	$0.1787	$0.1271
34							
35	**CUSTOMER COMPONENT $/MO/CUST**		$20.77	$45.29	$161.56	$4.73	$18.44
36							
37	**TOTAL THRUPUT THERM**		5,828,186	1,028,395	4,530,330	101,855	86,803
38							
39	**TOTAL ANNUAL CUSTOMERS**		1,058	5	4	3	6
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FORMAT

			TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
	$/THERM								
1	**CAPACITY COMPONENTS**	0.1913	0.1913	0.2101	0.1964	0.1241	0.1893	0.1821	0.1304
2	**PRODUCTION DEMAND COMP**		0.0027	0.0034	0.0031	0.0004	0.0020	0.0034	0.0033
3	PROD DEM GAS COST		0.0027	0.0034	0.0031	0.0004	0.0020	0.0034	0.0033
4									
5	**TRANSMISSION DEMAND COMP**		0.0193	0.0212	0.0198	0.0127	0.0192	0.0188	0.0131
6	TRANSMISSION PLANT		0.0193	0.0212	0.0198	0.0127	0.0192	0.0188	0.0131
7									
8	**DISTRIBUTION DEMAND COMP**	0.1692	0.1692	0.1855	0.1735	0.1110	0.1681	0.1599	0.1140
9	DISTRIBUTION MAINS		0.1579	0.1731	0.1619	0.1036	0.1569	0.1501	0.1065
10	DISTRIBUTION REGULATORS		0.0107	0.0118	0.0109	0.0070	0.0106	0.0093	0.0071
11	DISTRIBUTION OTHER		0.0006	0.0006	0.0006	0.0004	0.0006	0.0005	0.0004
12									
13	**COMMODITY COMPONENTS**	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
14	COMMODITY GAS COST COMP		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
16									
17	**CUSTOMER COMPONENTS**	0.2076	0.2076	0.3490	0.1018	0.0017	0.0241	0.0017	0.0153
18	CUST SERVICE DROP COMPONENT		0.0854	0.1491	0.0288	0.0002	0.0135	0.0000	0.0061
19	CUST METER COMPONENT		0.0559	0.0865	0.0439	0.0011	0.0058	0.0000	0.0091
20	CUST REGULATOR COMPONENT		0.0073	0.0098	0.0083	0.0003	0.0018	0.0000	0.0019
21	CUST DEPOSITS COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	CUST MISC REV COMP		-0.0076	-0.0134	-0.0016	0.0000	-0.0032	0.0000	-0.0064
23	CUST METER READING COMP		0.0110	0.0193	0.0036	0.0000	0.0010	0.0000	0.0008
24	CUST RECORDS & COLL COMP		0.0546	0.0959	0.0184	0.0001	0.0051	0.0016	0.0038
25	CUST SALES		0.0011	0.0019	0.0004	0.0000	0.0001	0.0000	0.0001
26	**TOTAL COMPANY**		0.3989	0.5592	0.2983	0.1258	0.2134	0.1839	0.1458
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FO

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
			SM. VOL. (8)	LG. VOL. (9)	SM. VOL. (10)	LG. VOL. (11)	SM. VOL. (12)	LG. VOL. (13)
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%	8.80%
	$/THERM							
1	**CAPACITY COMPONENTS**	0.1913	0.1938	0.2160	0.1710	0.1229	0.2154	0.1619
2	**PRODUCTION DEMAND COMP**		0.0034	0.0011	0.0033	0.0003	0.0033	0.0006
3	PROD DEM GAS COST		0.0034	0.0011	0.0033	0.0003	0.0033	0.0006
4								
5	**TRANSMISSION DEMAND COMP**		0.0195	0.0220	0.0172	0.0126	0.0217	0.0165
6	TRANSMISSION PLANT		0.0195	0.0220	0.0172	0.0126	0.0217	0.0165
7								
8	**DISTRIBUTION DEMAND COMP**	0.1692	0.1710	0.1928	0.1505	0.1100	0.1903	0.1447
9	DISTRIBUTION MAINS		0.1596	0.1800	0.1405	0.1027	0.1777	0.1351
10	DISTRIBUTION REGULATORS		0.0108	0.0122	0.0095	0.0070	0.0120	0.0091
11	DISTRIBUTION OTHER		0.0006	0.0007	0.0005	0.0004	0.0007	0.0005
12								
13	**COMMODITY COMPONENTS**	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
14	COMMODITY GAS COST COMP		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP		0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
16								
17	**CUSTOMER COMPONENTS**	0.2076	0.1136	0.0103	0.0057	0.0016	0.0452	0.0019
18	CUST SERVICE DROP COMPONENT		0.0324	0.0008	0.0021	0.0001	0.0261	0.0002
19	CUST METER COMPONENT		0.0487	0.0068	0.0014	0.0010	0.0104	0.0009
20	CUST REGULATOR COMPONENT		0.0091	0.0023	0.0005	0.0003	0.0028	0.0007
21	CUST DEPOSITS COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
22	CUST MISC REV COMP		-0.0018	0.0000	0.0000	0.0000	-0.0062	0.0000
23	CUST METER READING COMP		0.0041	0.0001	0.0003	0.0000	0.0020	0.0000
24	CUST RECORDS & COLL COMP		0.0208	0.0002	0.0013	0.0000	0.0099	0.0001
25	CUST SALES		0.0004	0.0000	0.0000	0.0000	0.0002	0.0000
26	**TOTAL COMPANY**		0.3076	0.2263	0.1768	0.1246	0.2607	0.1639
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FO						
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%
	$/THERM						
1	**CAPACITY COMPONENTS**	0.1913	0.2101	0.2079	0.1938	0.1829	0.2330
2	**PRODUCTION DEMAND COMP**		0.0034	0.0034	0.0034	0.0034	0.0000
3	PROD DEM GAS COST		0.0034	0.0034	0.0034	0.0034	0.0000
4							
5	**TRANSMISSION DEMAND COMP**		0.0212	0.0209	0.0195	0.0184	0.0239
6	TRANSMISSION PLANT		0.0212	0.0209	0.0195	0.0184	0.0239
7							
8	**DISTRIBUTION DEMAND COMP**	0.1692	0.1856	0.1836	0.1710	0.1612	0.2091
9	DISTRIBUTION MAINS		0.1732	0.1713	0.1596	0.1504	0.1952
10	DISTRIBUTION REGULATORS		0.0118	0.0117	0.0108	0.0102	0.0132
11	DISTRIBUTION OTHER		0.0006	0.0006	0.0006	0.0006	0.0007
12							
13	**COMMODITY COMPONENTS**	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
14	COMMODITY GAS COST COMP		0.0000	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP		0.0001	0.0001	0.0001	0.0001	0.0001
16							
17	**CUSTOMER COMPONENTS**	0.2076	0.3503	0.3181	0.1136	0.0161	0.0072
18	CUST SERVICE DROP COMPONENT		0.1487	0.1606	0.0324	0.0012	0.0005
19	CUST METER COMPONENT		0.0862	0.0934	0.0487	0.0106	0.0049
20	CUST REGULATOR COMPONENT		0.0098	0.0106	0.0091	0.0038	0.0016
21	CUST DEPOSITS COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000
22	CUST MISC REV COMP		-0.0137	-0.0066	-0.0018	0.0000	0.0000
23	CUST METER READING COMP		0.0192	0.0209	0.0041	0.0001	0.0000
24	CUST RECORDS & COLL COMP		0.0983	0.0371	0.0208	0.0005	0.0001
25	CUST SALES		0.0019	0.0022	0.0004	0.0000	0.0000
26	**TOTAL COMPANY**		0.5605	0.5261	0.3076	0.1992	0.2404
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			INDUSTRIAL		
			SM. VOL.	LG. VOL.	TRANS-PORTATION
			(19)	(20)	(21)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FO				
	RATE OF RETURN		8.80%	8.80%	8.80%
	$/THERM				
1	**CAPACITY COMPONENTS**	0.1913	0.1710	0.1617	0.1183
2	**PRODUCTION DEMAND COMP**		0.0033	0.0033	0.0000
3	PROD DEM GAS COST		0.0033	0.0033	0.0000
4					
5	**TRANSMISSION DEMAND COMP**		0.0172	0.0162	0.0121
6	TRANSMISSION PLANT		0.0172	0.0162	0.0121
7					
8	**DISTRIBUTION DEMAND COMP**	0.1692	0.1505	0.1422	0.1062
9	DISTRIBUTION MAINS		0.1405	0.1327	0.0991
10	DISTRIBUTION REGULATORS		0.0095	0.0090	0.0067
11	DISTRIBUTION OTHER		0.0005	0.0005	0.0004
12					
13	**COMMODITY COMPONENTS**	0.0001	0.0001	0.0001	0.0001
14	COMMODITY GAS COST COMP		0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP		0.0001	0.0001	0.0001
16					
17	**CUSTOMER COMPONENTS**	0.2076	0.0057	0.0052	0.0011
18	CUST SERVICE DROP COMPONENT		0.0021	0.0004	0.0001
19	CUST METER COMPONENT		0.0014	0.0035	0.0008
20	CUST REGULATOR COMPONENT		0.0005	0.0011	0.0002
21	CUST DEPOSITS COMPONENT		0.0000	0.0000	0.0000
22	CUST MISC REV COMP		0.0000	0.0000	0.0000
23	CUST METER READING COMP		0.0003	0.0000	0.0000
24	CUST RECORDS & COLL COMP		0.0013	0.0002	0.0000
25	CUST SALES		0.0000	0.0000	0.0000
26	**TOTAL COMPANY**		0.1768	0.1670	0.1196
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			PUBLIC AUTHORITY				
			SM. VOL.	LG. VOL.	TRANS-PORTATION	SPECIAL GAS LIGHT SERVICE	IRRIGATION
			(22)	(23)	(24)	(25)	(26)
	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - FUNCTION FO						
	RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%
	$/THERM						
1	**CAPACITY COMPONENTS**	0.1913	0.2154	0.2018	0.1528	0.1821	0.1304
2	**PRODUCTION DEMAND COMP**		0.0033	0.0033	0.0000	0.0034	0.0033
3	PROD DEM GAS COST		0.0033	0.0033	0.0000	0.0034	0.0033
4							
5	**TRANSMISSION DEMAND COMP**		0.0217	0.0203	0.0157	0.0188	0.0131
6	TRANSMISSION PLANT		0.0217	0.0203	0.0157	0.0188	0.0131
7							
8	**DISTRIBUTION DEMAND COMP**	0.1692	0.1903	0.1782	0.1371	0.1599	0.1140
9	DISTRIBUTION MAINS		0.1777	0.1663	0.1280	0.1501	0.1065
10	DISTRIBUTION REGULATORS		0.0120	0.0113	0.0086	0.0093	0.0071
11	DISTRIBUTION OTHER		0.0007	0.0006	0.0005	0.0005	0.0004
12							
13	**COMMODITY COMPONENTS**	0.0001	0.0001	0.0001	0.0001	0.0001	0.0001
14	COMMODITY GAS COST COMP		0.0000	0.0000	0.0000	0.0000	0.0000
15	COMMODITY OTHER COMP		0.0001	0.0001	0.0001	0.0001	0.0001
16							
17	**CUSTOMER COMPONENTS**	0.2076	0.0452	0.0028	0.0017	0.0017	0.0153
18	CUST SERVICE DROP COMPONENT		0.0261	0.0008	0.0001	0.0000	0.0061
19	CUST METER COMPONENT		0.0104	0.0003	0.0010	0.0000	0.0091
20	CUST REGULATOR COMPONENT		0.0028	0.0014	0.0005	0.0000	0.0019
21	CUST DEPOSITS COMPONENT		0.0000	0.0000	0.0000	0.0000	0.0000
22	CUST MISC REV COMP		-0.0062	0.0000	0.0000	0.0000	-0.0064
23	CUST METER READING COMP		0.0020	0.0001	0.0000	0.0000	0.0008
24	CUST RECORDS & COLL COMP		0.0099	0.0003	0.0000	0.0016	0.0038
25	CUST SALES		0.0002	0.0000	0.0000	0.0000	0.0001
26	**TOTAL COMPANY**		0.2607	0.2047	0.1546	0.1839	0.1458
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
			(0)						
1	DEVELOPMENT OF LABOR ALLOCATOR								
2									
3	**EXPENSED LABOR**								
4	PRODUCTION LABOR								
5	421-PURCHASED POWER	EXP421	0	0	0	0	0	0	0
6	805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0	0	0
7	807-PURCHASED GAS COST EXPENSES								
8	DEMAND RELATED	EXP807D	0	0	0	0	0	0	0
9	COMMODITY RELATED	EXP807C	0	0	0	0	0	0	0
10	TOTAL ACCOUNT 807		0	0	0	0	0	0	0
11	TOTAL PURCHASED GAS SUPPLY		0	0	0	0	0	0	0
12									
13	TRANSMISSION LABOR								
14	856-MAINS EXPENSE	EXP856	8,362	4,784	2,029	855	685	5	3
15	857-MEASURING & REG. STATION	EXP857	110	63	27	11	9	0	0
16	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0	0
17	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0	0
18	TOTAL TRANSMISSION LABOR		8,472	4,847	2,056	866	694	5	4
19									
20	DISTRIBUTION LABOR								
21	870-OPERATION SUPERV. & ENG.	LABDO	260,572	193,912	49,714	8,621	8,228	48	50
22	871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0	0
23	874-MAINS & SERVICING EXPENSE	EXP874	969,232	669,860	179,041	64,008	55,673	376	274
24	875-MEAS./REG. STATION EXPENSE	EXP875	149,128	85,321	36,191	15,250	12,214	90	62
25	876-MEAS./REG. STATION EXPENSE	EXP876	114,529	65,526	27,795	11,712	9,380	69	47
26	877-MEAS./REG. STATION EXPENSE	EXP877	15,325	12,297	2,851	45	131	0	2
27	878-METER EXPENSE	EXP878	1,084,223	869,935	201,680	3,211	9,288	0	110
28	879-CUSTOMER INSTALL EXP	EXP879	590,687	473,943	109,876	1,749	5,060	0	60
29	880-OTHER EXPENSES	EXP880	261,949	193,381	50,240	9,401	8,823	53	52
30	881-RENTS	EXP881	0	0	0	0	0	0	0
31	885-MAINT. SUPERV. & ENG.	LABDM	190,429	134,748	34,306	11,275	9,985	66	50
32	886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0	0	0
33	887-MAINT. OF MAINS	EXP887	522,694	299,052	126,851	53,450	42,810	314	216
34	889-MAINT. MEAS./REG	EXP889	8,235	4,711	1,998	842	674	5	3
35	890-MAINT. MEAS./REG	EXP890	75	43	18	8	6	0	0
36	891-MAINT. MEAS./REG	EXP891	579	464	108	2	5	0	0
37	892-MAINT. OF SERVICES	EXP892	345,392	313,287	27,474	109	4,508	0	15
38	893-MAINT. OF METER	EXP893	58,834	47,206	10,944	174	504	0	6
39	894-MAINT. OF OTHER EQUIP.	EXP894	19,066	10,908	4,627	1,950	1,562	11	8
40	TOTAL DISTRIBUTION LABOR		4,590,950	3,374,594	863,714	181,806	168,851	1,032	953
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1 DEVELOPMENT OF LABOR ALLOCATOR							
2							
3 **EXPENSED LABOR**							
4 PRODUCTION LABOR							
5 421-PURCHASED POWER	EXP421	0	0	0	0	0	0
6 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0	0
7 807-PURCHASED GAS COST EXPENSES							
8 DEMAND RELATED	EXP807D	0	0	0	0	0	0
9 COMMODITY RELATED	EXP807C	0	0	0	0	0	0
10 TOTAL ACCOUNT 807		0	0	0	0	0	0
11 TOTAL PURCHASED GAS SUPPLY		0	0	0	0	0	0
12							
13 TRANSMISSION LABOR							
14 856-MAINS EXPENSE	EXP856	1,774	255	28	827	399	285
15 857-MEASURING & REG. STATION	EXP857	23	3	0	11	5	4
16 864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0	0
17 867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0	0
18 TOTAL TRANSMISSION LABOR		1,797	259	28	838	405	289
19							
20 DISTRIBUTION LABOR							
21 870-OPERATION SUPERV. & ENG.	LABDO	46,773	2,941	283	8,337	5,401	2,826
22 871-LOAD DISPATCHING	EXP871	0	0	0	0	0	0
23 874-MAINS & SERVICING EXPENSE	EXP874	159,868	19,174	2,116	61,892	34,303	21,370
24 875-MEAS./REG. STATION EXPENSE	EXP875	31,635	4,556	497	14,752	7,123	5,091
25 876-MEAS./REG. STATION EXPENSE	EXP876	24,296	3,499	382	11,330	5,470	3,910
26 877-MEAS./REG. STATION EXPENSE	EXP877	2,800	50	1	44	121	10
27 878-METER EXPENSE	EXP878	198,113	3,567	103	3,108	8,590	698
28 879-CUSTOMER INSTALL EXP	EXP879	107,933	1,943	56	1,693	4,680	380
29 880-OTHER EXPENSES	EXP880	47,086	3,154	309	9,092	5,733	3,089
30 881-RENTS	EXP881	0	0	0	0	0	0
31 885-MAINT. SUPERV. & ENG.	LABDM	30,899	3,407	373	10,901	6,225	3,760
32 886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0	0
33 887-MAINT. OF MAINS	EXP887	110,882	15,969	1,743	51,707	24,966	17,844
34 889-MAINT. MEAS./REG	EXP889	1,747	252	27	815	393	281
35 890-MAINT. MEAS./REG	EXP890	16	2	0	7	4	3
36 891-MAINT. MEAS./REG	EXP891	106	2	0	2	5	0
37 892-MAINT. OF SERVICES	EXP892	27,391	82	32	77	4,470	38
38 893-MAINT. OF METER	EXP893	10,750	194	6	169	466	38
39 894-MAINT. OF OTHER EQUIP.	EXP894	4,045	583	64	1,886	911	651
40 TOTAL DISTRIBUTION LABOR		804,339	59,375	5,994	175,812	108,862	59,988
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		RESIDENTIAL		COMMERCIAL		
	ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1 DEVELOPMENT OF LABOR ALLOCATOR						
2						
3 **EXPENSED LABOR**						
4 PRODUCTION LABOR						
5 421-PURCHASED POWER	EXP421	0	0	0	0	0
6 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0
7 807-PURCHASED GAS COST EXPENSES						
8 DEMAND RELATED	EXP807D	0	0	0	0	0
9 COMMODITY RELATED	EXP807C	0	0	0	0	0
10 TOTAL ACCOUNT 807		0	0	0	0	0
11 TOTAL PURCHASED GAS SUPPLY		0	0	0	0	0
12						
13 TRANSMISSION LABOR						
14 856-MAINS EXPENSE	EXP856	4,598	187	1,774	74	181
15 857-MEASURING & REG. STATION	EXP857	60	2	23	1	2
16 864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0
17 867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0
18 TOTAL TRANSMISSION LABOR		4,658	189	1,797	75	184
19						
20 DISTRIBUTION LABOR						
21 870-OPERATION SUPERV. & ENG.	LABDO	185,842	8,070	46,773	975	1,966
22 871-LOAD DISPATCHING	EXP871	0	0	0	0	0
23 874-MAINS & SERVICING EXPENSE	EXP874	642,667	27,193	159,868	5,583	13,590
24 875-MEAS./REG. STATION EXPENSE	EXP875	81,994	3,327	31,635	1,322	3,234
25 876-MEAS./REG. STATION EXPENSE	EXP876	62,971	2,555	24,296	1,015	2,484
26 877-MEAS./REG. STATION EXPENSE	EXP877	11,775	522	2,800	27	24
27 878-METER EXPENSE	EXP878	833,029	36,906	198,113	1,899	1,668
28 879-CUSTOMER INSTALL EXP	EXP879	453,836	20,106	107,933	1,035	909
29 880-OTHER EXPENSES	EXP880	185,349	8,032	47,086	1,030	2,124
30 881-RENTS	EXP881	0	0	0	0	0
31 885-MAINT. SUPERV. & ENG.	LABDM	129,247	5,501	30,899	1,002	2,405
32 886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0
33 887-MAINT. OF MAINS	EXP887	287,390	11,662	110,882	4,634	11,336
34 889-MAINT. MEAS./REG	EXP889	4,528	184	1,747	73	179
35 890-MAINT. MEAS./REG	EXP890	41	2	16	1	2
36 891-MAINT. MEAS./REG	EXP891	444	20	106	1	1
37 892-MAINT. OF SERVICES	EXP892	299,996	13,291	27,391	44	38
38 893-MAINT. OF METER	EXP893	45,204	2,003	10,750	103	90
39 894-MAINT. OF OTHER EQUIP.	EXP894	10,483	425	4,045	169	413
40 TOTAL DISTRIBUTION LABOR		3,234,795	139,799	804,339	18,913	40,462
41						
42						
43						
44						
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVELOPMENT OF LABOR ALLOCATOR				
2					
3	**EXPENSED LABOR**				
4	PRODUCTION LABOR				
5	421-PURCHASED POWER	EXP421	0	0	0
6	805-PURCHASED GAS EXPENSE	EXP805	0	0	0
7	807-PURCHASED GAS COST EXPENSES				
8	DEMAND RELATED	EXP807D	0	0	0
9	COMMODITY RELATED	EXP807C	0	0	0
10	TOTAL ACCOUNT 807		0	0	0
11	TOTAL PURCHASED GAS SUPPLY		0	0	0
12					
13	TRANSMISSION LABOR				
14	856-MAINS EXPENSE	EXP856	28	120	707
15	857-MEASURING & REG. STATION	EXP857	0	2	9
16	864-MAINT. OF STATION EQUIP.	EXP864	0	0	0
17	867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0
18	TOTAL TRANSMISSION LABOR		28	122	716
19					
20	DISTRIBUTION LABOR				
21	870-OPERATION SUPERV. & ENG.	LABDO	283	1,311	7,026
22	871-LOAD DISPATCHING	EXP871	0	0	0
23	874-MAINS & SERVICING EXPENSE	EXP874	2,116	9,029	52,864
24	875-MEAS./REG. STATION EXPENSE	EXP875	497	2,148	12,605
25	876-MEAS./REG. STATION EXPENSE	EXP876	382	1,649	9,680
26	877-MEAS./REG. STATION EXPENSE	EXP877	1	16	28
27	878-METER EXPENSE	EXP878	103	1,145	1,963
28	879-CUSTOMER INSTALL EXP	EXP879	56	624	1,069
29	880-OTHER EXPENSES	EXP880	309	1,416	7,676
30	881-RENTS	EXP881	0	0	0
31	885-MAINT. SUPERV. & ENG.	LABDM	373	1,598	9,303
32	886-MAINT. OF STRUCTURES	EXP886	0	0	0
33	887-MAINT. OF MAINS	EXP887	1,743	7,527	44,180
34	889-MAINT. MEAS./REG	EXP889	27	119	696
35	890-MAINT. MEAS./REG	EXP890	0	1	6
36	891-MAINT. MEAS./REG	EXP891	0	1	1
37	892-MAINT. OF SERVICES	EXP892	32	30	47
38	893-MAINT. OF METER	EXP893	6	62	107
39	894-MAINT. OF OTHER EQUIP.	EXP894	64	275	1,612
40	TOTAL DISTRIBUTION LABOR		5,994	26,950	148,862
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1 DEVELOPMENT OF LABOR ALLOCATOR						
2						
3 **EXPENSED LABOR**						
4 PRODUCTION LABOR						
5 421-PURCHASED POWER	EXP421	0	0	0	0	0
6 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0
7 807-PURCHASED GAS COST EXPENSES						
8 DEMAND RELATED	EXP807D	0	0	0	0	0
9 COMMODITY RELATED	EXP807C	0	0	0	0	0
10 TOTAL ACCOUNT 807		0	0	0	0	0
11 TOTAL PURCHASED GAS SUPPLY		0	0	0	0	0
12						
13 TRANSMISSION LABOR						
14 856-MAINS EXPENSE	EXP856	399	68	218	5	3
15 857-MEASURING & REG. STATION	EXP857	5	1	3	0	0
16 864-MAINT. OF STATION EQUIP.	EXP864	0	0	0	0	0
17 867-MAINT. OF OTHER EQUIP.	EXP867	0	0	0	0	0
18 TOTAL TRANSMISSION LABOR		405	69	221	5	4
19						
20 DISTRIBUTION LABOR						
21 870-OPERATION SUPERV. & ENG.	LABDO	5,401	655	2,171	48	50
22 871-LOAD DISPATCHING	EXP871	0	0	0	0	0
23 874-MAINS & SERVICING EXPENSE	EXP874	34,303	5,086	16,284	376	274
24 875-MEAS./REG. STATION EXPENSE	EXP875	7,123	1,208	3,883	90	62
25 876-MEAS./REG. STATION EXPENSE	EXP876	5,470	928	2,982	69	47
26 877-MEAS./REG. STATION EXPENSE	EXP877	121	1	9	0	2
27 878-METER EXPENSE	EXP878	8,590	43	654	0	110
28 879-CUSTOMER INSTALL EXP	EXP879	4,680	24	356	0	60
29 880-OTHER EXPENSES	EXP880	5,733	718	2,371	53	52
30 881-RENTS	EXP881	0	0	0	0	0
31 885-MAINT. SUPERV. & ENG.	LABDM	6,225	894	2,866	66	50
32 886-MAINT. OF STRUCTURES	EXP886	0	0	0	0	0
33 887-MAINT. OF MAINS	EXP887	24,966	4,233	13,611	314	216
34 889-MAINT. MEAS./REG	EXP889	393	67	214	5	3
35 890-MAINT. MEAS./REG	EXP890	4	1	2	0	0
36 891-MAINT. MEAS./REG	EXP891	5	0	0	0	0
37 892-MAINT. OF SERVICES	EXP892	4,470	25	13	0	15
38 893-MAINT. OF METER	EXP893	466	2	36	0	6
39 894-MAINT. OF OTHER EQUIP.	EXP894	911	154	496	11	8
40 TOTAL DISTRIBUTION LABOR		108,862	14,038	45,950	1,032	953
41						
42						
43						
44						
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	DEVEL OF LABOR ALLOC CON'T.								
2	**EXPENSED LABOR CONTINUED**								
3	CUSTOMER ACCOUNT LABOR								
4	901-SUPERVISION	LABCA	57,780	52,695	4,616	15	451	1	3
5	902-METER READING EXPENSE	EXP902	555,711	507,219	43,995	165	4,308	0	24
6	903-CUST RECORDS & COLLECT	EXP903	1,285,183	1,171,692	103,052	298	10,056	28	57
7	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0	0
8	905-MISC CUST ACCTS EXP	EXP905	779	683	70	16	10	0	0
9	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0	0
10	907-SUPERV. CUSTOMER SERV.	LABCS	13,342	12,180	1,055	3	103	0	1
11	908-CUSTOMER ASSISTANCE	EXP908	3,460	3,159	274	1	27	0	0
12	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	24,715	22,563	1,954	6	191	1	1
13	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR		1,940,970	1,770,191	155,015	504	15,145	30	85
15									
16	SALES LABOR								
17	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0	0	0
18	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0	0	0
19	TOTAL SALES LABOR		0	0	0	0	0	0	0
20									
21	ADMINISTRATIVE & GENERAL LABOR								
22	920-ADMIN & GENERAL SALARY	EXP920	1,295,495	1,020,019	202,193	36,283	36,583	211	206
23	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0	0	0
24	923-OUTSIDE SERV EMPLOYED	EXP923	1,076,612	847,679	168,031	30,153	30,402	176	172
25	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0	0
26	925-INJURIES & DAMAGES	EXP925	13,225	10,413	2,064	370	373	2	2
27	926-EMPLOYED PENSION & BENF	EXP926	74,902	58,975	11,690	2,098	2,115	12	12
28	928-REGULATORY COMM EXPENSE	EXP928	0	0	0	0	0	0	0
29	930-MISCELLANEOUS GEN EXP	EXP930	14,065	11,074	2,195	394	397	2	2
30	931-RENTS	EXP931	0	0	0	0	0	0	0
31	932-MAINT OF GENERAL PLT	EXP932	12,877	10,166	1,984	357	367	2	2
32	TOTAL ADMIN & GEN LABOR		2,487,178	1,958,327	388,157	69,654	70,237	406	396
33									
34	**CAPITALIZED LABOR**								
35	371	CAPLABX	22,791	18,140	3,365	609	669	3	3
36	376-MAINS	PLT376	576,791	330,003	139,980	58,982	47,241	347	239
37	378-MEAS. & REG. EQUIP-GEN	PLT378	23,826	13,632	5,782	2,436	1,951	14	10
38	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	11,621	6,649	2,820	1,188	952	7	5
39	380-SERVICES	PLT380	1,290,458	1,170,506	102,647	407	16,842	0	57
40	382-METER INSTALLATIONS	PLT382	448,397	359,775	83,408	1,328	3,841	0	45
41	384-REGULATOR INSTALLATIONS	PLT384	127,987	102,691	23,807	379	1,096	0	13
42	385-INDUSTRIAL MEAS. EQUIP.	PLT385	5,452	0	4,705	200	544	0	3
43	387-OTHER EQUIPMENT	PLT387	15,338	8,776	3,722	1,569	1,256	9	6
44	390-STRUCTURES & IMPROVE.	PLT390	41	32	6	1	1	0	0
45	391-OFFICE FURN & EQUIP	PLT391	343,980	271,549	52,986	9,528	9,808	55	54
46	TOTAL CAPITALIZED LABOR		2,866,682	2,281,753	423,229	76,628	84,202	436	435
47									
48	SUM OF ALLOCATED LABOR EXP		11,894,252	9,389,711	1,832,170	329,458	339,129	1,909	1,874

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	DEVEL OF LABOR ALLOC CON'T.							
2	**EXPENSED LABOR CONTINUED**							
3	CUSTOMER ACCOUNT LABOR							
4	901-SUPERVISION	LABCA	4,607	8	5	10	446	5
5	902-METER READING EXPENSE	EXP902	43,894	101	51	115	4,252	56
6	903-CUST RECORDS & COLLECT	EXP903	102,894	158	119	179	9,968	88
7	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0	0
8	905-MISC CUST ACCTS EXP	EXP905	66	4	0	16	5	5
9	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0	0
10	907-SUPERV. CUSTOMER SERV.	LABCS	1,053	2	1	2	102	1
11	908-CUSTOMER ASSISTANCE	EXP908	273	0	0	0	26	0
12	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	1,951	3	2	3	189	2
13	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR		154,738	276	180	325	14,989	156
15								
16	SALES LABOR							
17	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0	0
18	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0	0
19	TOTAL SALES LABOR		0	0	0	0	0	0
20								
21	ADMINISTRATIVE & GENERAL LABOR							
22	920-ADMIN & GENERAL SALARY	EXP920	190,326	11,867	1,228	35,054	24,612	11,971
23	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0	0
24	923-OUTSIDE SERV EMPLOYED	EXP923	158,169	9,862	1,021	29,132	20,454	9,948
25	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0	0
26	925-INJURIES & DAMAGES	EXP925	1,943	121	13	358	251	122
27	926-EMPLOYED PENSION & BENF	EXP926	11,004	686	71	2,027	1,423	692
28	928-REGULATORY COMM EXPENSE	EXP928	0	0	0	0	0	0
29	930-MISCELLANEOUS GEN EXP	EXP930	2,066	129	13	381	267	130
30	931-RENTS	EXP931	0	0	0	0	0	0
31	932-MAINT OF GENERAL PLT	EXP932	1,867	117	12	345	249	118
32	TOTAL ADMIN & GEN LABOR		365,376	22,781	2,358	67,296	47,257	22,981
33								
34	**CAPITALIZED LABOR**							
35	371	CAPLABX	3,166	198	21	588	467	202
36	376-MAINS	PLT376	122,358	17,622	1,924	57,058	27,550	19,691
37	378-MEAS. & REG. EQUIP-GEN	PLT378	5,054	728	79	2,357	1,138	813
38	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	2,465	355	39	1,150	555	397
39	380-SERVICES	PLT380	102,339	307	119	287	16,701	141
40	382-METER INSTALLATIONS	PLT382	81,933	1,475	43	1,285	3,553	288
41	384-REGULATOR INSTALLATIONS	PLT384	23,386	421	12	367	1,014	82
42	385-INDUSTRIAL MEAS. EQUIP.	PLT385	4,452	253	7	193	412	132
43	387-OTHER EQUIPMENT	PLT387	3,254	469	51	1,517	733	524
44	390-STRUCTURES & IMPROVE.	PLT390	6	0	0	1	1	0
45	391-OFFICE FURN & EQUIP	PLT391	49,873	3,113	323	9,205	6,660	3,147
46	TOTAL CAPITALIZED LABOR		398,287	24,942	2,619	74,009	58,783	25,419
47								
48	SUM OF ALLOCATED LABOR EXP		1,724,537	107,634	11,179	318,280	230,296	108,833

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	DEVEL OF LABOR ALLOC CON'T.						
2	**EXPENSED LABOR CONTINUED**						
3	CUSTOMER ACCOUNT LABOR						
4	901-SUPERVISION	LABCA	51,463	1,231	4,607	5	3
5	902-METER READING EXPENSE	EXP902	485,701	21,518	43,894	65	36
6	903-CUST RECORDS & COLLECT	EXP903	1,153,971	17,720	102,894	101	57
7	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0
8	905-MISC CUST ACCTS EXP	EXP905	670	13	66	0	4
9	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0
10	907-SUPERV. CUSTOMER SERV.	LABCS	11,634	546	1,053	1	1
11	908-CUSTOMER ASSISTANCE	EXP908	3,018	142	273	0	0
12	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	21,552	1,011	1,951	2	1
13	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR		1,728,009	42,182	154,738	175	102
15							
16	SALES LABOR						
17	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0
18	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0
19	TOTAL SALES LABOR		0	0	0	0	0
20							
21	ADMINISTRATIVE & GENERAL LABOR						
22	920-ADMIN & GENERAL SALARY	EXP920	983,936	36,083	190,326	3,796	8,071
23	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0
24	923-OUTSIDE SERV EMPLOYED	EXP923	817,693	29,987	158,169	3,154	6,707
25	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0
26	925-INJURIES & DAMAGES	EXP925	10,045	368	1,943	39	82
27	926-EMPLOYED PENSION & BENF	EXP926	56,889	2,086	11,004	219	467
28	928-REGULATORY COMM EXPENSE	EXP928	0	0	0	0	0
29	930-MISCELLANEOUS GEN EXP	EXP930	10,683	392	2,066	41	88
30	931-RENTS	EXP931	0	0	0	0	0
31	932-MAINT OF GENERAL PLT	EXP932	9,792	374	1,867	37	79
32	TOTAL ADMIN & GEN LABOR		1,889,036	69,291	365,376	7,287	15,495
33							
34	**CAPITALIZED LABOR**						
35	371	CAPLABX	17,393	747	3,166	63	135
36	376-MAINS	PLT376	317,134	12,869	122,358	5,113	12,509
37	378-MEAS. & REG. EQUIP-GEN	PLT378	13,100	532	5,054	211	517
38	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	6,389	259	2,465	103	252
39	380-SERVICES	PLT380	1,120,849	49,657	102,339	164	144
40	382-METER INSTALLATIONS	PLT382	344,512	15,263	81,933	785	690
41	384-REGULATOR INSTALLATIONS	PLT384	98,335	4,357	23,386	224	197
42	385-INDUSTRIAL MEAS. EQUIP.	PLT385	0	0	4,452	145	108
43	387-OTHER EQUIPMENT	PLT387	8,433	342	3,254	136	333
44	390-STRUCTURES & IMPROVE.	PLT390	31	1	6	0	0
45	391-OFFICE FURN & EQUIP	PLT391	261,558	9,991	49,873	995	2,118
46	TOTAL CAPITALIZED LABOR		2,187,734	94,019	398,287	7,939	17,003
47							
48	SUM OF ALLOCATED LABOR EXP		9,044,232	345,479	1,724,537	34,389	73,245

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	DEVEL OF LABOR ALLOC CON'T.				
2	**EXPENSED LABOR CONTINUED**				
3	CUSTOMER ACCOUNT LABOR				
4	901-SUPERVISION	LABCA	5	3	6
5	902-METER READING EXPENSE	EXP902	51	42	72
6	903-CUST RECORDS & COLLECT	EXP903	119	66	113
7	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0
8	905-MISC CUST ACCTS EXP	EXP905	0	0	16
9	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0
10	907-SUPERV. CUSTOMER SERV.	LABCS	1	1	1
11	908-CUSTOMER ASSISTANCE	EXP908	0	0	0
12	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	2	1	2
13	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR		180	114	211
15					
16	SALES LABOR				
17	912-DEMONSTRATING & SELLING	EXP912	0	0	0
18	913-ADVERTISING EXPENSES	EXP913	0	0	0
19	TOTAL SALES LABOR		0	0	0
20					
21	ADMINISTRATIVE & GENERAL LABOR				
22	920-ADMIN & GENERAL SALARY	EXP920	1,228	5,385	29,670
23	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0
24	923-OUTSIDE SERV EMPLOYED	EXP923	1,021	4,475	24,657
25	924-PROPERTY INSURANCE	EXP924	0	0	0
26	925-INJURIES & DAMAGES	EXP925	13	55	303
27	926-EMPLOYED PENSION & BENF	EXP926	71	311	1,715
28	928-REGULATORY COMM EXPENSE	EXP928	0	0	0
29	930-MISCELLANEOUS GEN EXP	EXP930	13	58	322
30	931-RENTS	EXP931	0	0	0
31	932-MAINT OF GENERAL PLT	EXP932	12	53	292
32	TOTAL ADMIN & GEN LABOR		2,358	10,338	56,958
33					
34	**CAPITALIZED LABOR**				
35	371	CAPLABX	21	90	498
36	376-MAINS	PLT376	1,924	8,306	48,752
37	378-MEAS. & REG. EQUIP-GEN	PLT378	79	343	2,014
38	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	39	167	982
39	380-SERVICES	PLT380	119	112	176
40	382-METER INSTALLATIONS	PLT382	43	474	812
41	384-REGULATOR INSTALLATIONS	PLT384	12	135	232
42	385-INDUSTRIAL MEAS. EQUIP.	PLT385	7	72	120
43	387-OTHER EQUIPMENT	PLT387	51	221	1,296
44	390-STRUCTURES & IMPROVE.	PLT390	0	0	1
45	391-OFFICE FURN & EQUIP	PLT391	323	1,413	7,792
46	TOTAL CAPITALIZED LABOR		2,619	11,334	62,675
47					
48	SUM OF ALLOCATED LABOR EXP		11,179	48,857	269,422

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	DEVEL OF LABOR ALLOC CON'T.						
2	**EXPENSED LABOR CONTINUED**						
3	CUSTOMER ACCOUNT LABOR						
4	901-SUPERVISION	LABCA	446	3	2	1	3
5	902-METER READING EXPENSE	EXP902	4,252	32	24	0	24
6	903-CUST RECORDS & COLLECT	EXP903	9,968	50	38	28	57
7	904-UNCOLLECTIBLE ACCOUNTS	EXP904	0	0	0	0	0
8	905-MISC CUST ACCTS EXP	EXP905	5	0	5	0	0
9	906-CUSTOMER SERVICE & INFO	EXP906	0	0	0	0	0
10	907-SUPERV. CUSTOMER SERV.	LABCS	102	1	0	0	1
11	908-CUSTOMER ASSISTANCE	EXP908	26	0	0	0	0
12	909-INFO & INSTRUCTIONAL ADVERT.	EXP909	189	1	1	1	1
13	910-MISC. CUST. SERV. & INFO.	EXP910	0	0	0	0	0
14	TOTAL CUSTOMER ACCTS LABOR		14,989	86	70	30	85
15							
16	SALES LABOR						
17	912-DEMONSTRATING & SELLING	EXP912	0	0	0	0	0
18	913-ADVERTISING EXPENSES	EXP913	0	0	0	0	0
19	TOTAL SALES LABOR		0	0	0	0	0
20							
21	ADMINISTRATIVE & GENERAL LABOR						
22	920-ADMIN & GENERAL SALARY	EXP920	24,612	2,811	9,159	211	206
23	921-OFFICE SUPPLIES & EXP	EXP921	0	0	0	0	0
24	923-OUTSIDE SERV EMPLOYED	EXP923	20,454	2,336	7,612	176	172
25	924-PROPERTY INSURANCE	EXP924	0	0	0	0	0
26	925-INJURIES & DAMAGES	EXP925	251	29	94	2	2
27	926-EMPLOYED PENSION & BENF	EXP926	1,423	163	530	12	12
28	928-REGULATORY COMM EXPENSE	EXP928	0	0	0	0	0
29	930-MISCELLANEOUS GEN EXP	EXP930	267	31	99	2	2
30	931-RENTS	EXP931	0	0	0	0	0
31	932-MAINT OF GENERAL PLT	EXP932	249	28	90	2	2
32	TOTAL ADMIN & GEN LABOR		47,257	5,397	17,583	406	396
33							
34	**CAPITALIZED LABOR**						
35	371	CAPLABX	467	48	154	3	3
36	376-MAINS	PLT376	27,550	4,671	15,019	347	239
37	378-MEAS. & REG. EQUIP-GEN	PLT378	1,138	193	620	14	10
38	379-MEAS. & REG. EQUIP-CITY GATE	PLT379	555	94	303	7	5
39	380-SERVICES	PLT380	16,701	93	48	0	57
40	382-METER INSTALLATIONS	PLT382	3,553	18	271	0	45
41	384-REGULATOR INSTALLATIONS	PLT384	1,014	5	77	0	13
42	385-INDUSTRIAL MEAS. EQUIP.	PLT385	412	60	72	0	3
43	387-OTHER EQUIPMENT	PLT387	733	124	399	9	6
44	390-STRUCTURES & IMPROVE.	PLT390	1	0	0	0	0
45	391-OFFICE FURN & EQUIP	PLT391	6,660	741	2,406	55	54
46	TOTAL CAPITALIZED LABOR		58,783	6,049	19,370	436	435
47							
48	SUM OF ALLOCATED LABOR EXP		230,296	25,639	83,194	1,909	1,874

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
ALLOCATION FACTOR TABLE								
DEMAND RELATED								
PRODUCTION ALLOCATORS								
ANNUAL FIRM THERM THROUGHPUT	DEMGAS	111,913,308	71,765,520	30,293,696	2,808,853	6,856,581	101,855	86,803
TRANSMISSION ALLOCATORS								
PROPORTIONAL RESPONSIBILITY	TRANS	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
DISTRIBUTION ALLOCATORS								
PROPORTIONAL RESPONSIBILITY	DISTR	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
DISTRIBUTION MAINS	DISTMAIN	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
DISTRIBUTION REGULATORS	DISTREG	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
PROPORTIONAL RESPONSIBILITY		1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		ALLOC	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.	SM. VOL.	LG. VOL.
			(8)	(9)	(10)	(11)	(12)	(13)
1	ALLOCATION FACTOR TABLE							
2	DEMAND RELATED							
3								
4	PRODUCTION ALLOCATORS							
5	ANNUAL FIRM THERM THROUGHPUT	DEMGAS	29,014,067	1,279,629	511,826	2,297,027	5,828,186	1,028,395
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22	TRANSMISSION ALLOCATORS							
23								
24	PROPORTIONAL RESPONSIBILITY	TRANS	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
25								
26								
27								
28								
29								
30								
31	DISTRIBUTION ALLOCATORS							
32								
33	PROPORTIONAL RESPONSIBILITY	DISTR	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
34	DISTRIBUTION MAINS	DISTMAIN	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
35	DISTRIBUTION REGULATORS	DISTREG	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
36								
37								
38								
39								
40								
41								
42								
43	PROPORTIONAL RESPONSIBILITY		0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	ALLOCATION FACTOR TABLE						
2	DEMAND RELATED						
3							
4	PRODUCTION ALLOCATORS						
5	ANNUAL FIRM THERM THROUGHPUT	DEMGAS	68,951,676	2,813,844	29,014,067	1,279,629	0
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22	TRANSMISSION ALLOCATORS						
23							
24	PROPORTIONAL RESPONSIBILITY	TRANS	0.54982	0.02231	0.21213	0.00887	0.02169
25							
26							
27							
28							
29							
30							
31	DISTRIBUTION ALLOCATORS						
32							
33	PROPORTIONAL RESPONSIBILITY	DISTR	0.54982	0.02231	0.21213	0.00887	0.02169
34	DISTRIBUTION MAINS	DISTMAIN	0.54982	0.02231	0.21213	0.00887	0.02169
35	DISTRIBUTION REGULATORS	DISTREG	0.54982	0.02231	0.21213	0.00887	0.02169
36							
37							
38							
39							
40							
41							
42							
43	PROPORTIONAL RESPONSIBILITY		0.54982	0.02231	0.21213	0.00887	0.02169
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			INDUSTRIAL		
		ALLOC	SM. VOL. (19)	LG. VOL. (20)	TRANS-PORTATION (21)
1	ALLOCATION FACTOR TABLE				
2	DEMAND RELATED				
3					
4	PRODUCTION ALLOCATORS				
5	ANNUAL FIRM THERM THROUGHPUT	DEMGAS	511,826	2,297,027	0
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	TRANSMISSION ALLOCATORS				
23					
24	PROPORTIONAL RESPONSIBILITY	TRANS	0.00334	0.01440	0.08452
25					
26					
27					
28					
29					
30					
31	DISTRIBUTION ALLOCATORS				
32					
33	PROPORTIONAL RESPONSIBILITY	DISTR	0.00334	0.01440	0.08452
34	DISTRIBUTION MAINS	DISTMAIN	0.00334	0.01440	0.08452
35	DISTRIBUTION REGULATORS	DISTREG	0.00334	0.01440	0.08452
36					
37					
38					
39					
40					
41					
42					
43	PROPORTIONAL RESPONSIBILITY		0.00334	0.01440	0.08452
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			PUBLIC AUTHORITY				
		ALLOC	SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	ALLOCATION FACTOR TABLE						
2	DEMAND RELATED						
3							
4	PRODUCTION ALLOCATORS						
5	ANNUAL FIRM THERM THROUGHPUT	DEMGAS	5,828,186	1,028,395	0	101,855	86,803
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22	TRANSMISSION ALLOCATORS						
23							
24	PROPORTIONAL RESPONSIBILITY	TRANS	0.04776	0.00810	0.02604	0.00060	0.00041
25							
26							
27							
28							
29							
30							
31	DISTRIBUTION ALLOCATORS						
32							
33	PROPORTIONAL RESPONSIBILITY	DISTR	0.04776	0.00810	0.02604	0.00060	0.00041
34	DISTRIBUTION MAINS	DISTMAIN	0.04776	0.00810	0.02604	0.00060	0.00041
35	DISTRIBUTION REGULATORS	DISTREG	0.04776	0.00810	0.02604	0.00060	0.00041
36							
37							
38							
39							
40							
41							
42							
43	PROPORTIONAL RESPONSIBILITY		0.04776	0.00810	0.02604	0.00060	0.00041
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
ALLOCATION FACTOR TABLE CONT								
COMMODITY RELATED								
ANNUAL FIRM THERM THROUGHPUT	GASSALES	111,913,308	71,765,520	30,293,696	2,808,853	6,856,581	101,855	86,803
ANNUAL FIRM THERM THROUGHPUT	THERMS	138,233,864	71,765,520	32,770,803	22,121,972	11,386,911	101,855	86,803
CARES	CARES	135,420,020	68,951,676	32,770,803	22,121,972	11,386,911	101,855	86,803
CUSTOMER RELATED								
YEAR END NUMBER OF CUSTOMERS	CUST10	138,340	126,296	10,936	32	1,067	3	6
ACCT 380-SERVICES	CUST380	72,951,925	66,170,791	5,802,812	23,007	952,116	0	3,200
ACCT 381-METERS	CUST381	20,799,241	16,688,431	3,868,942	61,597	178,169	0	2,102
ACCT 382-METER INSTALLATIONS	CUST382	20,799,241	16,688,431	3,868,942	61,597	178,169	0	2,102
ACCT 383-HOUSE REGULATORS	CUST383	20,799,241	16,688,431	3,868,942	61,597	178,169	0	2,102
ACCT 384-HOUSE REG. INSTALLATION	CUST384	20,799,241	16,688,431	3,868,942	61,597	178,169	0	2,102
ACCT 385-INDUSTRIAL REG EQUIP	CUST385	2,444,597	0	2,109,434	89,751	243,944	0	1,468
CUSTOMER DEPOSITS	CUSTDEP	3,014,968	2,362,097	628,938	432	23,369	0	132
ACCT 487-MISC. SERVICE REVENUE	CUST487B	1,083,856	991,216	54,292	0	37,765	0	583
ACCT 902-METER READ EXP	CUST902	718,413	655,722	56,875	214	5,570	0	31
ACCT 903-CUST RECORDS & COLL	CUST903	5,384,828	4,909,308	431,782	1,250	42,132	118	237
ACCT 912-DEMO & SELLING	CDA912	535	487	44	0	4	0	0
ACCT 913-ADVERTISING EXPENSES	CDA913	535	487	44	0	4	0	0

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		ALLOC	SM. VOL. (8)	LG. VOL. (9)	SM. VOL. (10)	LG. VOL. (11)	SM. VOL. (12)	LG. VOL. (13)
1	ALLOCATION FACTOR TABLE CONT							
2	COMMODITY RELATED							
3								
4	ANNUAL FIRM THERM THROUGHPUT	GASSALES	29,014,067	1,279,629	511,826	2,297,027	5,828,186	1,028,395
5								
6								
7	ANNUAL FIRM THERM THROUGHPUT	THERMS	29,014,067	3,756,736	511,826	21,610,146	5,828,186	5,558,725
8	CARES	CARES	29,014,067	3,756,736	511,826	21,610,146	5,828,186	5,558,725
9								
10								
11								
12								
13								
14								
15								
16	CUSTOMER RELATED							
17								
18	YEAR END NUMBER OF CUSTOMERS	CUST10	10,919	17	13	19	1,058	9
19	ACCT 380-SERVICES	CUST380	5,785,431	17,381	6,755	16,252	944,140	7,976
20	ACCT 381-METERS	CUST381	3,800,514	68,428	1,973	59,623	164,788	13,381
21	ACCT 382-METER INSTALLATIONS	CUST382	3,800,514	68,428	1,973	59,623	164,788	13,381
22	ACCT 383-HOUSE REGULATORS	CUST383	3,800,514	68,428	1,973	59,623	164,788	13,381
23	ACCT 384-HOUSE REG. INSTALLATION	CUST384	3,800,514	68,428	1,973	59,623	164,788	13,381
24	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	1,996,039	113,395	3,355	86,396	184,547	59,397
25	CUSTOMER DEPOSITS	CUSTDEP	587,522	41,416	278	154	23,252	117
26								
27								
28	ACCT 487-MISC. SERVICE REVENUE	CUST487B	54,292	0	0	0	37,765	0
29								
30	ACCT 902-METER READ EXP	CUST902	56,745	131	66	148	5,497	73
31	ACCT 903-CUST RECORDS & COLL	CUST903	431,121	661	500	750	41,764	368
32	ACCT 912-DEMO & SELLING	CDA912	44	0	0	0	4	0
33	ACCT 913-ADVERTISING EXPENSES	CDA913	44	0	0	0	4	0
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	ALLOCATION FACTOR TABLE CONT						
2	COMMODITY RELATED						
3							
4	ANNUAL FIRM THERM THROUGHPUT	GASSALES	68,951,676	2,813,844	29,014,067	1,279,629	0
5							
6							
7	ANNUAL FIRM THERM THROUGHPUT	THERMS	68,951,676	2,813,844	29,014,067	1,279,629	2,477,106
8	CARES	CARES	68,951,676	0	29,014,067	1,279,629	2,477,106
9							
10							
11							
12							
13							
14							
15							
16	CUSTOMER RELATED						
17							
18	YEAR END NUMBER OF CUSTOMERS	CUST10	120,636	5,660	10,919	11	6
19	ACCT 380-SERVICES	CUST380	63,363,598	2,807,193	5,785,431	9,255	8,126
20	ACCT 381-METERS	CUST381	15,980,450	707,981	3,800,514	36,436	31,992
21	ACCT 382-METER INSTALLATIONS	CUST382	15,980,450	707,981	3,800,514	36,436	31,992
22	ACCT 383-HOUSE REGULATORS	CUST383	15,980,450	707,981	3,800,514	36,436	31,992
23	ACCT 384-HOUSE REG. INSTALLATION	CUST384	15,980,450	707,981	3,800,514	36,436	31,992
24	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	0	0	1,996,039	64,797	48,598
25	CUSTOMER DEPOSITS	CUSTDEP	2,330,385	31,712	587,522	41,416	0
26							
27							
28	ACCT 487-MISC. SERVICE REVENUE	CUST487B	972,032	19,184	54,292	0	0
29							
30	ACCT 902-METER READ EXP	CUST902	627,904	27,818	56,745	84	47
31	ACCT 903-CUST RECORDS & COLL	CUST903	4,835,061	74,247	431,121	424	237
32	ACCT 912-DEMO & SELLING	CDA912	479	7	44	0	0
33	ACCT 913-ADVERTISING EXPENSES	CDA913	479	7	44	0	0
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
ALLOCATION FACTOR TABLE CONT				
COMMODITY RELATED				
ANNUAL FIRM THERM THROUGHPUT	GASSALES	511,826	2,297,027	0
ANNUAL FIRM THERM THROUGHPUT	THERMS	511,826	2,297,027	19,313,119
CARES	CARES	511,826	2,297,027	19,313,119
CUSTOMER RELATED				
YEAR END NUMBER OF CUSTOMERS	CUST10	13	7	12
ACCT 380-SERVICES	CUST380	6,755	6,320	9,932
ACCT 381-METERS	CUST381	1,973	21,967	37,657
ACCT 382-METER INSTALLATIONS	CUST382	1,973	21,967	37,657
ACCT 383-HOUSE REGULATORS	CUST383	1,973	21,967	37,657
ACCT 384-HOUSE REG. INSTALLATION	CUST384	1,973	21,967	37,657
ACCT 385-INDUSTRIAL REG EQUIP	CUST385	3,355	32,399	53,998
CUSTOMER DEPOSITS	CUSTDEP	278	154	0
ACCT 487-MISC. SERVICE REVENUE	CUST487B	0	0	0
ACCT 902-METER READ EXP	CUST902	66	55	94
ACCT 903-CUST RECORDS & COLL	CUST903	500	276	474
ACCT 912-DEMO & SELLING	CDA912	0	0	0
ACCT 913-ADVERTISING EXPENSES	CDA913	0	0	0

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
ALLOCATION FACTOR TABLE CONT						
COMMODITY RELATED						
ANNUAL FIRM THERM THROUGHPUT	GASSALES	5,828,186	1,028,395	0	101,855	86,803
ANNUAL FIRM THERM THROUGHPUT	THERMS	5,828,186	1,028,395	4,530,330	101,855	86,803
CARES	CARES	5,828,186	1,028,395	4,530,330	101,855	86,803
CUSTOMER RELATED						
YEAR END NUMBER OF CUSTOMERS	CUST10	1,058	5	4	3	6
ACCT 380-SERVICES	CUST380	944,140	5,267	2,709	0	3,200
ACCT 381-METERS	CUST381	164,788	829	12,552	0	2,102
ACCT 382-METER INSTALLATIONS	CUST382	164,788	829	12,552	0	2,102
ACCT 383-HOUSE REGULATORS	CUST383	164,788	829	12,552	0	2,102
ACCT 384-HOUSE REG. INSTALLATION	CUST384	164,788	829	12,552	0	2,102
ACCT 385-INDUSTRIAL REG EQUIP	CUST385	184,547	26,999	32,399	0	1,468
CUSTOMER DEPOSITS	CUSTDEP	23,252	117	0	0	132
ACCT 487-MISC. SERVICE REVENUE	CUST487B	37,765	0	0	0	583
ACCT 902-METER READ EXP	CUST902	5,497	41	31	0	31
ACCT 903-CUST RECORDS & COLL	CUST903	41,764	210	158	118	237
ACCT 912-DEMO & SELLING	CDA912	4	0	0	0	0
ACCT 913-ADVERTISING EXPENSES	CDA913	4	0	0	0	0

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED FACTORS								
2	----------								
3	TOTAL GAS PLANT IN SERVICE	PLANT	248,459,957	172,450,022	47,421,692	15,137,583	13,295,124	88,249	67,286
4	SUM OF ALLOCATED LABOR EXP	LABOR	11,894,252	9,389,711	1,832,170	329,458	339,129	1,909	1,874
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	356,217	281,210	54,871	9,867	10,156	57	56
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	886,805	700,073	136,602	24,564	25,285	142	140
7	ACCT 365-LAND & LAND RIGHTS	PLT365	72,200	41,308	17,522	7,383	5,913	43	30
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	13,695	7,835	3,324	1,400	1,122	8	6
9	ACCT 367-MAINS	PLT367	16,073,965	9,196,498	3,900,945	1,643,710	1,316,494	9,668	6,650
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	421,652	241,242	102,330	43,118	34,534	254	174
11	ACCT 371-OTHER TRANS EQUIP	PLT371	(32,965)	(18,860)	(8,000)	(3,371)	(2,700)	(20)	(14)
12	TOTAL TRANSMISSION PLANT	TRANPLT	16,548,546	9,468,024	4,016,119	1,692,241	1,355,363	9,953	6,846
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	206,870	118,358	50,205	21,154	16,943	124	86
14	ACCT 375-STRUCTURES & IMPROV	PLT375	10,176	5,822	2,470	1,041	833	6	4
15	ACCT 376-MAINS	PLT376	120,333,053	68,846,905	29,203,285	12,305,159	9,855,548	72,374	49,782
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	1,727,734	988,499	419,299	176,677	141,505	1,039	715
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	1,983,292	1,134,713	481,319	202,810	162,436	1,193	820
18	ACCT 380-SERVICES	PLT380	66,311,511	60,147,626	5,274,614	20,913	865,450	0	2,908
19	ACCT 381-METERS	PLT381	12,094,881	9,704,421	2,249,813	35,819	103,606	0	1,222
20	ACCT 382-METER INSTALLATIONS	PLT382	6,043,802	4,849,291	1,124,229	17,899	51,772	0	611
21	ACCT 383-REGULATORS	PLT383	2,449,962	1,965,746	455,726	7,256	20,987	0	248
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	1,081,292	867,583	201,135	3,202	9,262	0	109
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	1,123,836	0	969,754	41,261	112,146	0	675
24	ACCT 387-OTHER EQUIPMENT	PLT387	1,320,762	755,656	320,532	135,060	108,173	794	546
25	ACCT 389-GEN PLT LAND	PLT389	149,628	118,122	23,049	4,145	4,266	24	24
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	1,179,163	930,870	181,636	32,662	33,620	189	186
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	5,901,343	4,658,713	909,033	163,461	168,259	947	930
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	5,058,912	3,993,671	779,266	140,127	144,240	812	797
29	ACCT 393-STORES EQUIPMENT	PLT393	96,264	75,994	14,828	2,666	2,745	15	15
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1,437,792	1,135,040	221,475	39,825	40,994	231	226
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	669,843	528,796	103,182	18,554	19,099	108	106
32	ACCT 396-POWER OPER EQUIP	PLT396	393,932	310,982	60,681	10,911	11,232	63	62
33	ACCT 397-COMMUNICATION EQUIP	PLT397	855,971	675,732	131,852	23,710	24,405	137	135
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	238,369	188,177	36,718	6,603	6,796	38	38
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0	0	0	0	0	0	0
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	136,407,018	78,043,403	33,104,229	13,948,869	11,172,042	82,042	56,432
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	186,644,564	128,994,531	34,477,898	12,326,072	10,720,998	72,374	52,691
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	214,687,170	149,384,620	40,752,380	12,968,249	11,448,664	75,531	57,727
39									
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	3,711,026	2,123,212	900,618	379,486	303,941	2,232	1,535
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	7,125,094	5,716,874	1,325,365	21,101	61,034	0	720
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED FACTORS							
2	----------							
3	TOTAL GAS PLANT IN SERVICE	PLANT	42,784,194	4,637,499	499,969	14,637,615	8,236,951	5,058,173
4	SUM OF ALLOCATED LABOR EXP	LABOR	1,724,537	107,634	11,179	318,280	230,296	108,833
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	51,648	3,223	335	9,532	6,897	3,259
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	128,577	8,025	833	23,730	17,170	8,114
7	ACCT 365-LAND & LAND RIGHTS	PLT365	15,316	2,206	241	7,142	3,449	2,465
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	2,905	418	46	1,355	654	468
9	ACCT 367-MAINS	PLT367	3,409,848	491,097	53,611	1,590,100	767,758	548,736
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	89,447	12,882	1,406	41,711	20,140	14,394
11	ACCT 371-OTHER TRANS EQUIP	PLT371	(6,993)	(1,007)	(110)	(3,261)	(1,575)	(1,125)
12	TOTAL TRANSMISSION PLANT	TRANPLT	3,510,523	505,596	55,194	1,637,047	790,426	564,937
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	43,884	6,320	690	20,464	9,881	7,062
14	ACCT 375-STRUCTURES & IMPROV	PLT375	2,159	311	34	1,007	486	347
15	ACCT 376-MAINS	PLT376	25,526,833	3,676,452	401,342	11,903,817	5,747,598	4,107,950
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	366,512	52,786	5,762	170,914	82,524	58,982
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	420,725	60,594	6,615	196,195	94,730	67,706
18	ACCT 380-SERVICES	PLT380	5,258,815	15,799	6,140	14,773	858,200	7,250
19	ACCT 381-METERS	PLT381	2,210,021	39,791	1,148	34,671	95,825	7,781
20	ACCT 382-METER INSTALLATIONS	PLT382	1,104,346	19,884	573	17,325	47,884	3,888
21	ACCT 383-REGULATORS	PLT383	447,666	8,060	232	7,023	19,411	1,576
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	197,578	3,557	103	3,100	8,567	696
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	917,624	52,130	1,543	39,718	84,840	27,306
24	ACCT 387-OTHER EQUIPMENT	PLT387	280,180	40,352	4,405	130,655	63,085	45,088
25	ACCT 389-GEN PLT LAND	PLT389	21,694	1,354	141	4,004	2,897	1,369
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	170,966	10,670	1,108	31,553	22,831	10,789
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	855,630	53,402	5,546	157,915	114,261	53,998
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	733,487	45,779	4,755	135,372	97,950	46,289
29	ACCT 393-STORES EQUIPMENT	PLT393	13,957	871	90	2,576	1,864	881
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	208,464	13,011	1,351	38,474	27,838	13,156
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	97,120	6,062	630	17,924	12,969	6,129
32	ACCT 396-POWER OPER EQUIP	PLT396	57,116	3,565	370	10,541	7,627	3,604
33	ACCT 397-COMMUNICATION EQUIP	PLT397	124,106	7,746	804	22,905	16,573	7,832
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	34,561	2,157	224	6,379	4,615	2,181
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0	0	0	0	0	0
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	28,936,681	4,167,548	454,953	13,493,916	6,515,356	4,656,686
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	30,785,648	3,692,250	407,482	11,918,590	6,605,798	4,115,200
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	36,776,343	3,976,037	428,587	12,539,662	7,113,030	4,335,633
39								
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	787,238	113,380	12,377	367,109	177,254	126,688
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	1,301,924	23,441	676	20,425	56,451	4,584
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED FACTORS						
2	----------						
3	TOTAL GAS PLANT IN SERVICE	PLANT	165,489,224	6,960,799	42,784,194	1,385,991	3,251,508
4	SUM OF ALLOCATED LABOR EXP	LABOR	9,044,232	345,479	1,724,537	34,389	73,245
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	270,863	10,347	51,648	1,030	2,194
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	674,315	25,758	128,577	2,564	5,461
7	ACCT 365-LAND & LAND RIGHTS	PLT365	39,697	1,611	15,316	640	1,566
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	7,530	306	2,905	121	297
9	ACCT 367-MAINS	PLT367	8,837,856	358,643	3,409,848	142,501	348,596
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	231,835	9,408	89,447	3,738	9,144
11	ACCT 371-OTHER TRANS EQUIP	PLT371	(18,125)	(736)	(6,993)	(292)	(715)
12	TOTAL TRANSMISSION PLANT	TRANPLT	9,098,792	369,232	3,510,523	146,708	358,888
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	113,742	4,616	43,884	1,834	4,486
14	ACCT 375-STRUCTURES & IMPROV	PLT375	5,595	227	2,159	90	221
15	ACCT 376-MAINS	PLT376	66,162,031	2,684,874	25,526,833	1,066,789	2,609,662
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	949,950	38,549	366,512	15,317	37,469
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	1,090,462	44,251	420,725	17,582	43,012
18	ACCT 380-SERVICES	PLT380	57,595,957	2,551,670	5,258,815	8,412	7,386
19	ACCT 381-METERS	PLT381	9,292,726	411,695	2,210,021	21,187	18,604
20	ACCT 382-METER INSTALLATIONS	PLT382	4,643,567	205,724	1,104,346	10,587	9,296
21	ACCT 383-REGULATORS	PLT383	1,882,352	83,394	447,666	4,292	3,768
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	830,777	36,806	197,578	1,894	1,663
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	0	0	917,624	29,789	22,341
24	ACCT 387-OTHER EQUIPMENT	PLT387	726,187	29,469	280,180	11,709	28,643
25	ACCT 389-GEN PLT LAND	PLT389	113,775	4,346	21,694	433	921
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	896,620	34,250	170,966	3,409	7,261
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	4,487,303	171,410	855,630	17,062	36,340
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	3,846,730	146,941	733,487	14,626	31,153
29	ACCT 393-STORES EQUIPMENT	PLT393	73,198	2,796	13,957	278	593
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1,093,278	41,762	208,464	4,157	8,854
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	509,340	19,456	97,120	1,937	4,125
32	ACCT 396-POWER OPER EQUIP	PLT396	299,540	11,442	57,116	1,139	2,426
33	ACCT 397-COMMUNICATION EQUIP	PLT397	650,869	24,862	124,106	2,475	5,271
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	181,253	6,924	34,561	689	1,468
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0	0	0	0	0
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	74,999,887	3,043,516	28,936,681	1,209,290	2,958,258
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	123,757,988	5,236,543	30,785,648	1,075,202	2,617,049
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	143,293,346	6,091,274	36,776,343	1,189,484	2,786,553
39							
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	2,040,412	82,800	787,238	32,899	80,481
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	5,474,345	242,530	1,301,924	12,482	10,959
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED FACTORS				
2					
3	TOTAL GAS PLANT IN SERVICE	PLANT	499,969	2,161,094	12,476,520
4	SUM OF ALLOCATED LABOR EXP	LABOR	11,179	48,857	269,422
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	335	1,463	8,069
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	833	3,643	20,087
7	ACCT 365-LAND & LAND RIGHTS	PLT365	241	1,040	6,103
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	46	197	1,158
9	ACCT 367-MAINS	PLT367	53,611	231,481	1,358,619
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	1,406	6,072	35,639
11	ACCT 371-OTHER TRANS EQUIP	PLT371	(110)	(475)	(2,786)
12	TOTAL TRANSMISSION PLANT	TRANPLT	55,194	238,315	1,398,732
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	690	2,979	17,485
14	ACCT 375-STRUCTURES & IMPROV	PLT375	34	147	860
15	ACCT 376-MAINS	PLT376	401,342	1,732,914	10,170,902
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	5,762	24,881	146,033
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	6,615	28,561	167,634
18	ACCT 380-SERVICES	PLT380	6,140	5,745	9,028
19	ACCT 381-METERS	PLT381	1,148	12,774	21,898
20	ACCT 382-METER INSTALLATIONS	PLT382	573	6,383	10,942
21	ACCT 383-REGULATORS	PLT383	232	2,587	4,436
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	103	1,142	1,958
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	1,543	14,894	24,824
24	ACCT 387-OTHER EQUIPMENT	PLT387	4,405	19,020	111,635
25	ACCT 389-GEN PLT LAND	PLT389	141	615	3,389
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	1,108	4,844	26,710
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	5,546	24,241	133,674
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	4,755	20,780	114,592
29	ACCT 393-STORES EQUIPMENT	PLT393	90	395	2,181
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1,351	5,906	32,568
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	630	2,751	15,173
32	ACCT 396-POWER OPER EQUIP	PLT396	370	1,618	8,923
33	ACCT 397-COMMUNICATION EQUIP	PLT397	804	3,516	19,389
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	224	979	5,399
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0	0	0
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	454,953	1,964,395	11,529,521
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	407,482	1,738,659	10,179,930
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	428,587	1,852,028	10,687,634
39					
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	12,377	53,442	313,667
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	676	7,525	12,900
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED FACTORS						
2							
3	TOTAL GAS PLANT IN SERVICE	PLANT	8,236,951	1,206,295	3,851,878	88,249	67,286
4	SUM OF ALLOCATED LABOR EXP	LABOR	230,296	25,639	83,194	1,909	1,874
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	6,897	768	2,492	57	56
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	17,170	1,912	6,203	142	140
7	ACCT 365-LAND & LAND RIGHTS	PLT365	3,449	585	1,880	43	30
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	654	111	357	8	6
9	ACCT 367-MAINS	PLT367	767,758	130,182	418,554	9,668	6,650
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	20,140	3,415	10,980	254	174
11	ACCT 371-OTHER TRANS EQUIP	PLT371	(1,575)	(267)	(858)	(20)	(14)
12	TOTAL TRANSMISSION PLANT	TRANPLT	790,426	134,025	430,912	9,953	6,846
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	9,881	1,675	5,387	124	86
14	ACCT 375-STRUCTURES & IMPROV	PLT375	486	82	265	6	4
15	ACCT 376-MAINS	PLT376	5,747,598	974,568	3,133,382	72,374	49,782
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	82,524	13,993	44,989	1,039	715
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	94,730	16,063	51,643	1,193	820
18	ACCT 380-SERVICES	PLT380	858,200	4,788	2,462	0	2,908
19	ACCT 381-METERS	PLT381	95,825	482	7,299	0	1,222
20	ACCT 382-METER INSTALLATIONS	PLT382	47,884	241	3,647	0	611
21	ACCT 383-REGULATORS	PLT383	19,411	98	1,479	0	248
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	8,567	43	653	0	109
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	84,840	12,412	14,894	0	675
24	ACCT 387-OTHER EQUIPMENT	PLT387	63,085	10,697	34,392	794	546
25	ACCT 389-GEN PLT LAND	PLT389	2,897	323	1,047	24	24
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	22,831	2,542	8,248	189	186
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	114,261	12,721	41,277	947	930
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	97,950	10,905	35,384	812	797
29	ACCT 393-STORES EQUIPMENT	PLT393	1,864	208	673	15	15
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	27,838	3,099	10,057	231	226
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	12,969	1,444	4,685	108	106
32	ACCT 396-POWER OPER EQUIP	PLT396	7,627	849	2,755	63	62
33	ACCT 397-COMMUNICATION EQUIP	PLT397	16,573	1,845	5,987	137	135
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	4,615	514	1,667	38	38
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0	0	0	0	0
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	6,515,356	1,104,750	3,551,936	82,042	56,432
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	6,605,798	979,356	3,135,844	72,374	52,691
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	7,113,030	1,035,141	3,300,492	75,531	57,727
39							
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	177,254	30,055	96,632	2,232	1,535
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	56,451	284	4,300	0	720
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED FACTORS CONT								
2									
3	TOTAL GAS COSTS	GASCOSTS	355,528	227,986	96,238	8,923	21,782	324	276
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0	0	0	0	0	0	0
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0	0	0
6	ACCT 807-PUR GAS DEMAND	EXP807D	0	0	0	0	0	0	0
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0	0	0	0	0	0	0
8									
9									
10	ACCT 856-MAIN EXPENSE	EXP856	11,280	6,454	2,737	1,153	924	7	5
11	ACCT 857-MEAS AND REG STATION	EXP857	(52,221)	(29,877)	(12,673)	(5,340)	(4,277)	(31)	(22)
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	19	11	5	2	2	0	0
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	315,983	180,785	76,685	32,312	25,880	190	131
14	ACCT 871-LOAD DISPATCHING	EXP871	162	93	39	17	13	0	0
15	ACCT 874-MAINS & SERVICING EXP	EXP874	1,254,069	866,717	231,658	82,819	72,035	486	354
16	ACCT 875-MEAS AND REG STATION	EXP875	244,463	139,866	59,328	24,999	20,022	147	101
17	ACCT 876-MEAS AND REG STATION	EXP876	150,536	86,127	36,533	15,394	12,329	91	62
18	ACCT 877-MEAS AND REG STATION	EXP877	56,529	45,356	10,515	167	484	0	6
19	ACCT 878-METER EXPENSE	EXP878	1,349,114	1,082,472	250,954	3,995	11,557	0	136
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	539,082	432,536	100,277	1,596	4,618	0	54
21	ACCT 880-OTHER DISTR EXP	EXP880	1,090,666	805,171	209,182	39,141	36,735	220	217
22	ACCT 881-RENTS	EXP881	44,510	25,466	10,802	4,552	3,645	27	18
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0	0	0	0	0	0	0
24	ACCT 887-MAINT OF MAINS	EXP887	1,084,194	620,307	263,120	110,869	88,798	652	449
25	ACCT 889-MAINT OF MEAS/REG	EXP889	25,623	14,660	6,218	2,620	2,099	15	11
26	ACCT 890-MAINT OF MEAS/REG	EXP890	2,072	1,186	503	212	170	1	1
27	ACCT 891-MAINT OF MEAS/REG	EXP891	850	682	158	3	7	0	0
28	ACCT 892-MAINT OF SERVICES	EXP892	465,066	421,837	36,993	147	6,070	0	20
29	ACCT 893-MAINT OF METER	EXP893	167,015	134,006	31,067	495	1,431	0	17
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	96,826	55,398	23,498	9,901	7,930	58	40
31	ACCT 902-METER READING EXP	EXP902	719,037	656,293	56,925	214	5,575	0	31
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	5,462,173	4,979,822	437,984	1,268	42,738	120	240
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	722,634	415,866	126,700	138,141	41,800	0	126
34	ACCT 905-MISC CUST ACCT EXP	EXP905	34,381	30,139	3,096	695	449	1	2
35	ACCT 906-CUST SERVICE & INFO	EXP906	0	0	0	0	0	0	0
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	(12,628)	(11,528)	(998)	(3)	(97)	(0)	(1)
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	65,794	60,066	5,201	15	507	1	3
38	ACCT 910-MISC SERV & INFO	EXP910	22,602	20,634	1,787	5	174	0	1
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED FACTORS CONT							
2								
3	TOTAL GAS COSTS	GASCOSTS	92,172	4,065	1,626	7,297	18,515	3,267
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0	0	0	0	0	0
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0	0
6	ACCT 807-PUR GAS DEMAND	EXP807D	0	0	0	0	0	0
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0	0	0	0	0	0
8								
9								
10	ACCT 856-MAIN EXPENSE	EXP856	2,393	345	38	1,116	539	385
11	ACCT 857-MEAS AND REG STATION	EXP857	(11,078)	(1,595)	(174)	(5,166)	(2,494)	(1,783)
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	4	1	0	2	1	1
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	67,031	9,654	1,054	31,258	15,093	10,787
14	ACCT 871-LOAD DISPATCHING	EXP871	34	5	1	16	8	6
15	ACCT 874-MAINS & SERVICING EXP	EXP874	206,849	24,808	2,738	80,081	44,384	27,650
16	ACCT 875-MEAS AND REG STATION	EXP875	51,859	7,469	815	24,183	11,677	8,346
17	ACCT 876-MEAS AND REG STATION	EXP876	31,934	4,599	502	14,892	7,190	5,139
18	ACCT 877-MEAS AND REG STATION	EXP877	10,329	186	5	162	448	36
19	ACCT 878-METER EXPENSE	EXP878	246,515	4,438	128	3,867	10,689	868
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	98,503	1,774	51	1,545	4,271	347
21	ACCT 880-OTHER DISTR EXP	EXP880	196,049	13,133	1,287	37,854	23,872	12,863
22	ACCT 881-RENTS	EXP881	9,442	1,360	148	4,403	2,126	1,519
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0	0	0	0	0	0
24	ACCT 887-MAINT OF MAINS	EXP887	229,995	33,125	3,616	107,253	51,786	37,012
25	ACCT 889-MAINT OF MEAS/REG	EXP889	5,436	783	85	2,535	1,224	875
26	ACCT 890-MAINT OF MEAS/REG	EXP890	440	63	7	205	99	71
27	ACCT 891-MAINT OF MEAS/REG	EXP891	155	3	0	2	7	1
28	ACCT 892-MAINT OF SERVICES	EXP892	36,882	111	43	104	6,019	51
29	ACCT 893-MAINT OF METER	EXP893	30,518	549	16	479	1,323	107
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	20,540	2,958	323	9,578	4,625	3,305
31	ACCT 902-METER READING EXP	EXP902	56,794	131	66	148	5,502	73
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	437,313	671	507	761	42,364	373
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	88,634	38,066	63	138,078	0	41,800
34	ACCT 905-MISC CUST ACCT EXP	EXP905	2,902	194	3	692	238	210
35	ACCT 906-CUST SERVICE & INFO	EXP906	0	0	0	0	0	0
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	(997)	(2)	(1)	(2)	(97)	(1)
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	5,193	8	6	9	503	4
38	ACCT 910-MISC SERV & INFO	EXP910	1,784	3	2	3	173	2
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED FACTORS CONT						
2	----------						
3	TOTAL GAS COSTS	GASCOSTS	219,047	8,939	92,172	4,065	0
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0	0	0	0	0
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0
6	ACCT 807-PUR GAS DEMAND	EXP807D	0	0	0	0	0
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0	0	0	0	0
8							
9							
10	ACCT 856-MAIN EXPENSE	EXP856	6,202	252	2,393	100	245
11	ACCT 857-MEAS AND REG STATION	EXP857	(28,712)	(1,165)	(11,078)	(463)	(1,133)
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	10	0	4	0	0
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	173,735	7,050	67,031	2,801	6,853
14	ACCT 871-LOAD DISPATCHING	EXP871	89	4	34	1	4
15	ACCT 874-MAINS & SERVICING EXP	EXP874	831,532	35,184	206,849	7,224	17,584
16	ACCT 875-MEAS AND REG STATION	EXP875	134,412	5,454	51,859	2,167	5,302
17	ACCT 876-MEAS AND REG STATION	EXP876	82,768	3,359	31,934	1,335	3,265
18	ACCT 877-MEAS AND REG STATION	EXP877	43,432	1,924	10,329	99	87
19	ACCT 878-METER EXPENSE	EXP878	1,036,550	45,922	246,515	2,363	2,075
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	414,187	18,350	98,503	944	829
21	ACCT 880-OTHER DISTR EXP	EXP880	771,729	33,442	196,049	4,289	8,844
22	ACCT 881-RENTS	EXP881	24,473	993	9,442	395	965
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0	0	0	0	0
24	ACCT 887-MAINT OF MAINS	EXP887	596,116	24,191	229,995	9,612	23,513
25	ACCT 889-MAINT OF MEAS/REG	EXP889	14,088	572	5,436	227	556
26	ACCT 890-MAINT OF MEAS/REG	EXP890	1,140	46	440	18	45
27	ACCT 891-MAINT OF MEAS/REG	EXP891	653	29	155	1	1
28	ACCT 892-MAINT OF SERVICES	EXP892	403,941	17,896	36,882	59	52
29	ACCT 893-MAINT OF METER	EXP893	128,321	5,685	30,518	293	257
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	53,237	2,160	20,540	858	2,100
31	ACCT 902-METER READING EXP	EXP902	628,450	27,842	56,794	84	47
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	4,904,509	75,313	437,313	430	240
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	400,524	15,342	88,634	2,531	35,535
34	ACCT 905-MISC CUST ACCT EXP	EXP905	29,549	590	2,902	15	178
35	ACCT 906-CUST SERVICE & INFO	EXP906	0	0	0	0	0
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	(11,012)	(517)	(997)	(1)	(1)
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	57,374	2,692	5,193	5	3
38	ACCT 910-MISC SERV & INFO	EXP910	19,709	925	1,784	2	1
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED FACTORS CONT				
2					
3	TOTAL GAS COSTS	GASCOSTS	1,626	7,297	0
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0	0	0
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0	0	0
6	ACCT 807-PUR GAS DEMAND	EXP807D	0	0	0
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0	0	0
8					
9					
10	ACCT 856-MAIN EXPENSE	EXP856	38	162	953
11	ACCT 857-MEAS AND REG STATION	EXP857	(174)	(752)	(4,414)
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	0	0	2
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	1,054	4,550	26,708
14	ACCT 871-LOAD DISPATCHING	EXP871	1	2	14
15	ACCT 874-MAINS & SERVICING EXP	EXP874	2,738	11,682	68,399
16	ACCT 875-MEAS AND REG STATION	EXP875	815	3,521	20,663
17	ACCT 876-MEAS AND REG STATION	EXP876	502	2,168	12,724
18	ACCT 877-MEAS AND REG STATION	EXP877	5	60	102
19	ACCT 878-METER EXPENSE	EXP878	128	1,425	2,443
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	51	569	976
21	ACCT 880-OTHER DISTR EXP	EXP880	1,287	5,895	31,959
22	ACCT 881-RENTS	EXP881	148	641	3,762
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0	0	0
24	ACCT 887-MAINT OF MAINS	EXP887	3,616	15,613	91,639
25	ACCT 889-MAINT OF MEAS/REG	EXP889	85	369	2,166
26	ACCT 890-MAINT OF MEAS/REG	EXP890	7	30	175
27	ACCT 891-MAINT OF MEAS/REG	EXP891	0	1	2
28	ACCT 892-MAINT OF SERVICES	EXP892	43	40	63
29	ACCT 893-MAINT OF METER	EXP893	16	176	302
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	323	1,394	8,184
31	ACCT 902-METER READING EXP	EXP902	66	55	94
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	507	280	481
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	63	268	137,810
34	ACCT 905-MISC CUST ACCT EXP	EXP905	3	3	689
35	ACCT 906-CUST SERVICE & INFO	EXP906	0	0	0
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	(1)	(1)	(1)
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	6	3	6
38	ACCT 910-MISC SERV & INFO	EXP910	2	1	2
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED FACTORS CONT						
2							
3	TOTAL GAS COSTS	GASCOSTS	18,515	3,267	0	324	276
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0	0	0	0	0
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0	0	0	0	0
6	ACCT 807-PUR GAS DEMAND	EXP807D	0	0	0	0	0
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0	0	0	0	0
8							
9							
10	ACCT 856-MAIN EXPENSE	EXP856	539	91	294	7	5
11	ACCT 857-MEAS AND REG STATION	EXP857	(2,494)	(423)	(1,360)	(31)	(22)
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	1	0	0	0	0
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	15,093	2,559	8,228	190	131
14	ACCT 871-LOAD DISPATCHING	EXP871	8	1	4	0	0
15	ACCT 874-MAINS & SERVICING EXP	EXP874	44,384	6,580	21,070	486	354
16	ACCT 875-MEAS AND REG STATION	EXP875	11,677	1,980	6,366	147	101
17	ACCT 876-MEAS AND REG STATION	EXP876	7,190	1,219	3,920	91	62
18	ACCT 877-MEAS AND REG STATION	EXP877	448	2	34	0	6
19	ACCT 878-METER EXPENSE	EXP878	10,689	54	814	0	136
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	4,271	21	325	0	54
21	ACCT 880-OTHER DISTR EXP	EXP880	23,872	2,991	9,872	220	217
22	ACCT 881-RENTS	EXP881	2,126	360	1,159	27	18
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0	0	0	0	0
24	ACCT 887-MAINT OF MAINS	EXP887	51,786	8,781	28,232	652	449
25	ACCT 889-MAINT OF MEAS/REG	EXP889	1,224	208	667	15	11
26	ACCT 890-MAINT OF MEAS/REG	EXP890	99	17	54	1	1
27	ACCT 891-MAINT OF MEAS/REG	EXP891	7	0	1	0	0
28	ACCT 892-MAINT OF SERVICES	EXP892	6,019	34	17	0	20
29	ACCT 893-MAINT OF METER	EXP893	1,323	7	101	0	17
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	4,625	784	2,521	58	40
31	ACCT 902-METER READING EXP	EXP902	5,502	42	31	0	31
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	42,364	213	160	120	240
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0	0	41,800	0	126
34	ACCT 905-MISC CUST ACCT EXP	EXP905	238	1	209	1	2
35	ACCT 906-CUST SERVICE & INFO	EXP906	0	0	0	0	0
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	(97)	(0)	(0)	(0)	(1)
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	503	3	2	1	3
38	ACCT 910-MISC SERV & INFO	EXP910	173	1	1	0	1
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED FACTORS CONT.								
2									
3	ACCT 912-DEMO & SELLING	EXP912	558	507	46	0	4	0	0
4	ACCT 913-ADVERTISING EXP	EXP913	0	0	0	0	0	0	0
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	1,529,696	1,204,419	238,746	42,842	43,196	250	244
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	1,365,974	1,075,511	213,193	38,257	38,573	223	218
7	ACCT 923-OUTSIDE SERVICES	EXP923	(152,817)	(120,322)	(23,851)	(4,280)	(4,315)	(25)	(24)
8	ACCT 924-PROPERTY INSURANCE	EXP924	2,638,928	1,831,616	503,672	160,778	141,209	937	715
9	ACCT 925-INJURIES & DAMAGES	EXP925	7,415	5,838	1,157	208	209	1	1
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	539,894	425,090	84,263	15,121	15,246	88	86
11	ACCT 928-REG COMMISSION EXP	EXP928	2,452,071	1,736,732	485,101	109,484	115,684	3,808	1,261
12	ACCT 930-MISC GEN EXP	EXP930	1,330,029	1,047,209	207,583	37,250	37,558	217	212
13	ACCT 931-RENTS	EXP931	109,053	85,864	17,020	3,054	3,079	18	17
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	169,826	134,066	26,160	4,704	4,842	27	27
15									
16									
17	LABOR ACCT 820-867	LABTM	8,472	4,847	2,056	866	694	5	4
18	LABOR ACCT 871-881	LABDO	3,185,074	2,370,262	607,674	105,376	100,569	587	606
19	LABOR ACCT 874-881 & 886-894	LABDM	954,875	675,672	172,020	56,535	50,069	331	249
20	LAROR ACCT 902-906	LABCA	1,841,673	1,679,593	147,117	480	14,374	28	81
21	LABOR ACCT 908-910	LABCS	28,175	25,722	2,227	6	217	1	1
22									
23									
24									
25	ACCTS 902-904	EXP9024	6,903,844	6,051,981	621,609	139,623	90,113	120	397
26	ACCTS 874 - 879	EXP87479	3,593,792	2,653,075	689,264	128,971	121,045	724	714
27	ACCTS 908 & 909	EXP9089	53,166	48,537	4,203	12	410	1	2
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	54,792,720	39,900,842	9,678,126	2,774,275	2,408,690	18,404	12,384
29	TOTAL GENERAL PLANT	GENPLT	15,981,218	12,616,096	2,461,720	442,663	455,656	2,565	2,517
30	WORKING CASH 1/8 OF O&M	WCOM	3,088,583	2,384,401	487,631	112,724	102,189	996	642
31	PRESENT REVENUE	TOTREV	47,169,527	33,408,835	9,331,700	2,106,104	2,225,377	73,251	24,260
32	PAYROLL EXCLUDING A&G	PAYXAG	6,540,392	5,149,632	1,020,784	183,176	184,690	1,067	1,042
33	COMMON PLANT	PLTCOMN	0	0	0	0	0	0	0
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	9,459,024	7,976,405	580,577	702,265	265,031	(54,351)	(10,903)
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	9,459,024	6,656,504	1,903,386	431,165	448,170	14,921	4,878
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	122,231,245	122,231,245	0	0	0	0	0
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	2,843,892	2,263,612	419,864	76,019	83,532	433	432
38	WORKING CASH - GAS COSTS	WCGC	355,529	227,986	96,238	8,923	21,782	324	276
39	WORKING CASH - OTHER	WCOTH	24,353,137	18,847,222	3,804,813	892,867	795,730	7,647	4,858
40									
41									
42									
43									
44									
45									
4	REVENUES FIRM SALES OF GAS								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED FACTORS CONT.							
2								
3	ACCT 912-DEMO & SELLING	EXP912	46	0	0	0	4	0
4	ACCT 913-ADVERTISING EXP	EXP913	0	0	0	0	0	0
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	224,733	14,012	1,450	41,392	29,062	14,135
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	200,681	12,512	1,295	36,962	25,951	12,622
7	ACCT 923-OUTSIDE SERVICES	EXP923	(22,451)	(1,400)	(145)	(4,135)	(2,903)	(1,412)
8	ACCT 924-PROPERTY INSURANCE	EXP924	454,417	49,256	5,310	155,468	87,486	53,724
9	ACCT 925-INJURIES & DAMAGES	EXP925	1,089	68	7	201	141	69
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	79,318	4,945	512	14,609	10,257	4,989
11	ACCT 928-REG COMMISSION EXP	EXP928	450,285	34,816	5,726	103,758	82,085	33,600
12	ACCT 930-MISC GEN EXP	EXP930	195,400	12,183	1,261	35,989	25,268	12,290
13	ACCT 931-RENTS	EXP931	16,021	999	103	2,951	2,072	1,008
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	24,623	1,537	160	4,544	3,288	1,554
15								
16								
17	LABOR ACCT 820-867	LABTM	1,797	259	28	838	405	289
18	LABOR ACCT 871-881	LABDO	571,730	35,944	3,465	101,911	66,022	34,548
19	LABOR ACCT 874-881 & 886-894	LABDM	154,936	17,084	1,872	54,662	31,214	18,854
20	LAROR ACCT 902-906	LABCA	146,854	263	170	309	14,225	149
21	LABOR ACCT 908-910	LABCS	2,224	3	3	4	215	2
22								
23								
24								
25	ACCTS 902-904	EXP9024	582,741	38,867	636	138,987	47,866	42,247
26	ACCTS 874 - 879	EXP87479	645,990	43,274	4,240	124,731	78,659	42,386
27	ACCTS 908 & 909	EXP9089	4,196	6	5	7	407	4
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	8,831,903	846,223	88,842	2,685,433	1,501,029	907,661
29	TOTAL GENERAL PLANT	GENPLT	2,317,103	144,617	15,020	427,643	309,427	146,229
30	WORKING CASH 1/8 OF O&M	WCOM	452,366	35,265	3,663	109,060	65,620	36,569
31	PRESENT REVENUE	TOTREV	8,661,952	669,747	110,150	1,995,954	1,579,029	646,348
32	PAYROLL EXCLUDING A&G	PAYXAG	960,874	59,910	6,202	176,975	124,256	60,434
33	COMMON PLANT	PLTCOMN	0	0	0	0	0	0
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	392,195	188,381	(18,722)	720,987	(7,988)	273,019
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	1,766,352	137,034	22,605	408,559	316,244	131,926
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0	0	0	0	0	0
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	395,120	24,744	2,598	73,420	58,316	25,216
38	WORKING CASH - GAS COSTS	WCGC	92,173	4,065	1,626	7,297	18,515	3,267
39	WORKING CASH - OTHER	WCOTH	3,526,759	278,054	27,681	865,187	506,448	289,282
40								
41								
42								
43								
44								
45								
4	REVENUES FIRM SALES OF GAS							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL RESIDENTIAL SERVICE (14)	RESIDENTIAL CARES (15)	COMMERCIAL SM. VOL. (16)	COMMERCIAL LG. VOL. (17)	COMMERCIAL TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED FACTORS CONT.						
2							
3	ACCT 912-DEMO & SELLING	EXP912	499	8	46	0	0
4	ACCT 913-ADVERTISING EXP	EXP913	0	0	0	0	0
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	1,161,812	42,607	224,733	4,482	9,530
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	1,037,465	38,047	200,681	4,002	8,510
7	ACCT 923-OUTSIDE SERVICES	EXP923	(116,065)	(4,256)	(22,451)	(448)	(952)
8	ACCT 924-PROPERTY INSURANCE	EXP924	1,757,684	73,932	454,417	14,721	34,535
9	ACCT 925-INJURIES & DAMAGES	EXP925	5,632	207	1,089	22	46
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	410,052	15,038	79,318	1,582	3,364
11	ACCT 928-REG COMMISSION EXP	EXP928	1,684,433	52,299	450,285	11,139	23,678
12	ACCT 930-MISC GEN EXP	EXP930	1,010,164	37,045	195,400	3,897	8,286
13	ACCT 931-RENTS	EXP931	82,826	3,037	16,021	320	679
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	129,133	4,933	24,623	491	1,046
15							
16							
17	LABOR ACCT 820-867	LABTM	4,658	189	1,797	75	184
18	LABOR ACCT 871-881	LABDO	2,271,621	98,641	571,730	11,912	24,032
19	LABOR ACCT 874-881 & 886-894	LABDM	648,086	27,586	154,936	5,024	12,059
20	LAROR ACCT 902-906	LABCA	1,640,342	39,252	146,854	166	97
21	LABOR ACCT 908-910	LABCS	24,570	1,153	2,224	2	1
22							
23							
24							
25	ACCTS 902-904	EXP9024	5,933,484	118,498	582,741	3,046	35,822
26	ACCTS 874 - 879	EXP87479	2,542,881	110,194	645,990	14,133	29,142
27	ACCTS 908 & 909	EXP9089	46,362	2,175	4,196	4	2
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	38,429,367	1,471,475	8,831,903	250,804	595,419
29	TOTAL GENERAL PLANT	GENPLT	12,151,908	464,189	2,317,103	46,205	98,412
30	WORKING CASH 1/8 OF O&M	WCOM	2,308,168	76,233	452,366	10,199	25,066
31	PRESENT REVENUE	TOTREV	32,402,776	1,006,059	8,661,952	214,268	455,479
32	PAYROLL EXCLUDING A&G	PAYXAG	4,967,462	182,170	960,874	19,163	40,748
33	COMMON PLANT	PLTCOMN	0	0	0	0	0
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	7,471,476	504,929	392,195	43,221	145,161
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	6,454,550	201,954	1,766,352	43,818	93,217
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	117,303,630	4,927,616	0	0	0
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	2,170,341	93,271	395,120	7,876	16,867
38	WORKING CASH - GAS COSTS	WCGC	219,047	8,939	92,173	4,065	0
39	WORKING CASH - OTHER	WCOTH	18,246,299	600,923	3,526,759	77,523	200,530
40							
41							
42							
43							
44							
45							
4	REVENUES FIRM SALES OF GAS						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED FACTORS CONT.				
2					
3	ACCT 912-DEMO & SELLING	EXP912	0	0	0
4	ACCT 913-ADVERTISING EXP	EXP913	0	0	0
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	1,450	6,358	35,033
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	1,295	5,678	31,284
7	ACCT 923-OUTSIDE SERVICES	EXP923	(145)	(635)	(3,500)
8	ACCT 924-PROPERTY INSURANCE	EXP924	5,310	22,953	132,515
9	ACCT 925-INJURIES & DAMAGES	EXP925	7	31	170
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	512	2,244	12,365
11	ACCT 928-REG COMMISSION EXP	EXP928	5,726	10,843	92,915
12	ACCT 930-MISC GEN EXP	EXP930	1,261	5,528	30,460
13	ACCT 931-RENTS	EXP931	103	453	2,498
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	160	698	3,847
15					
16					
17	LABOR ACCT 820-867	LABTM	28	122	716
18	LABOR ACCT 871-881	LABDO	3,465	16,027	85,885
19	LABOR ACCT 874-881 & 886-894	LABDM	1,872	8,014	46,648
20	LAROR ACCT 902-906	LABCA	170	108	201
21	LABOR ACCT 908-910	LABCS	3	1	2
22					
23					
24					
25	ACCTS 902-904	EXP9024	636	603	138,384
26	ACCTS 874 - 879	EXP87479	4,240	19,424	105,307
27	ACCTS 908 & 909	EXP9089	5	3	5
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	88,842	376,301	2,309,132
29	TOTAL GENERAL PLANT	GENPLT	15,020	65,645	361,998
30	WORKING CASH 1/8 OF O&M	WCOM	3,663	14,064	94,997
31	PRESENT REVENUE	TOTREV	110,150	208,585	1,787,369
32	PAYROLL EXCLUDING A&G	PAYXAG	6,202	27,186	149,789
33	COMMON PLANT	PLTCOMN	0	0	0
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	(18,722)	179,191	541,796
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	22,605	42,668	365,891
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0	0	0
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	2,598	11,244	62,177
38	WORKING CASH - GAS COSTS	WCGC	1,626	7,297	0
39	WORKING CASH - OTHER	WCOTH	27,681	105,214	759,973
40					
41					
42					
43					
44					
45					
4	REVENUES FIRM SALES OF GAS				

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED FACTORS CONT.						
2							
3	ACCT 912-DEMO & SELLING	EXP912	4	0	0	0	0
4	ACCT 913-ADVERTISING EXP	EXP913	0	0	0	0	0
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	29,062	3,320	10,815	250	244
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	25,951	2,964	9,657	223	218
7	ACCT 923-OUTSIDE SERVICES	EXP923	(2,903)	(332)	(1,080)	(25)	(24)
8	ACCT 924-PROPERTY INSURANCE	EXP924	87,486	12,812	40,911	937	715
9	ACCT 925-INJURIES & DAMAGES	EXP925	141	16	52	1	1
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	10,257	1,172	3,817	88	86
11	ACCT 928-REG COMMISSION EXP	EXP928	82,085	6,227	27,372	3,808	1,261
12	ACCT 930-MISC GEN EXP	EXP930	25,268	2,886	9,403	217	212
13	ACCT 931-RENTS	EXP931	2,072	237	771	18	17
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	3,288	366	1,188	27	27
15							
16							
17	LABOR ACCT 820-867	LABTM	405	69	221	5	4
18	LABOR ACCT 871-881	LABDO	66,022	8,007	26,541	587	606
19	LABOR ACCT 874-881 & 886-894	LABDM	31,214	4,482	14,372	331	249
20	LAROR ACCT 902-906	LABCA	14,225	82	67	28	81
21	LABOR ACCT 908-910	LABCS	215	1	1	1	1
22							
23							
24							
25	ACCTS 902-904	EXP9024	47,866	255	41,992	120	397
26	ACCTS 874 - 879	EXP87479	78,659	9,857	32,529	724	714
27	ACCTS 908 & 909	EXP9089	407	2	2	1	2
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1,501,029	207,253	700,407	18,404	12,384
29	TOTAL GENERAL PLANT	GENPLT	309,427	34,449	111,780	2,565	2,517
30	WORKING CASH 1/8 OF O&M	WCOM	65,620	7,504	29,064	996	642
31	PRESENT REVENUE	TOTREV	1,579,029	119,795	526,553	73,251	24,260
32	PAYROLL EXCLUDING A&G	PAYXAG	124,256	14,193	46,241	1,067	1,042
33	COMMON PLANT	PLTCOMN	0	0	0	0	0
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	(7,988)	92,979	180,039	(54,351)	(10,903)
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	316,244	24,194	107,732	14,921	4,878
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0	0	0	0	0
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	58,316	6,001	19,216	433	432
38	WORKING CASH - GAS COSTS	WCGC	18,515	3,267	0	324	276
39	WORKING CASH - OTHER	WCOTH	506,448	56,769	232,513	7,647	4,858
40							
41							
42							
43							
44							
45							
4	REVENUES FIRM SALES OF GAS						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED FACTORS CONT.								
2	----------								
3	REVENUES FROM GAS SALES								
4	BASE REVENUES		45,689,224	32,152,423	9,193,787	2,080,932	2,165,441	73,078	23,562
5	CUSTOMER AND WEATHER ADJUSTMENT		1,242,603	1,029,390	(348,269)	441,213	120,225	0	44
6	ADJ DEMAND TO VOLUMETRIC		0	0	0	0	0	0	0
7	ADJ DEF FARM DISCOUNT CREDITS		0	0	0	0	0	0	0
8	BASE REVENUES PRESENT RATES		44,446,621	31,123,033	9,542,056	1,639,719	2,045,216	73,078	23,519
9	UNBILLED REVENUES		0	0	0	0	0	0	0
10	PGA REVENUES		0	0	0	0	0	0	0
11	LOST MARGIN ADJUSTMENT		0	0	0	0	0	0	0
12									
13	REVENUES FOR RATE DESIGN		45,689,224	32,152,423	9,193,787	2,080,932	2,165,441	73,078	23,562
14									
15									
16	REVENUE REQUIREMENT INPUTS								
17	----------								
18	CLAIMED RATE OF RETURN		8.80%	8.798%	8.798%	8.798%	8.798%	8.798%	8.798%
19	ANNUAL BOOKED THERM SALES		138,233,864	71,765,520	32,770,803	22,121,972	11,386,911	101,855	86,803
20	PROPOSED SALES REVENUES		55,148,248	38,808,927	11,097,173	2,512,097	2,613,611	87,999	28,441
21	TOTAL YEAR END CUSTOMERS		138,340	126,296	10,936	32	1,067	3	6
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED FACTORS CONT.							
2								
3	REVENUES FROM GAS SALES							
4	BASE REVENUES		8,531,880	661,907	109,190	1,971,743	1,527,532	637,909
5	CUSTOMER AND WEATHER ADJUSTMENT		156,080	(504,349)	0	441,213	58,763	61,462
6	ADJ DEMAND TO VOLUMETRIC		0	0	0	0	0	0
7	ADJ DEF FARM DISCOUNT CREDITS		0	0	0	0	0	0
8	BASE REVENUES PRESENT RATES		8,375,800	1,166,256	109,190	1,530,529	1,468,769	576,447
9	UNBILLED REVENUES		0	0	0	0	0	0
10	PGA REVENUES		0	0	0	0	0	0
11	LOST MARGIN ADJUSTMENT		0	0	0	0	0	0
12								
13	REVENUES FOR RATE DESIGN		8,531,880	661,907	109,190	1,971,743	1,527,532	637,909
14								
15								
16	REVENUE REQUIREMENT INPUTS							
17								
18	CLAIMED RATE OF RETURN		8.798%	8.798%	8.798%	8.798%	8.798%	8.798%
19	ANNUAL BOOKED THERM SALES		29,014,067	3,756,736	511,826	21,610,146	5,828,186	5,558,725
20	PROPOSED SALES REVENUES		10,298,232	798,941	131,795	2,380,302	1,843,776	769,835
21	TOTAL YEAR END CUSTOMERS		10,919	17	13	19	1,058	9

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED FACTORS CONT.						
2	----------						
3	REVENUES FROM GAS SALES						
4	BASE REVENUES		31,176,937	975,486	8,531,880	211,649	450,258
5	CUSTOMER AND WEATHER ADJUSTMENT		909,769	119,621	156,080	11,416	(515,766)
6	ADJ DEMAND TO VOLUMETRIC		0	0	0	0	0
7	ADJ DEF FARM DISCOUNT CREDITS		0	0	0	0	0
8	BASE REVENUES PRESENT RATES		30,267,169	855,865	8,375,800	200,233	966,024
9	UNBILLED REVENUES		0	0	0	0	0
10	PGA REVENUES		0	0	0	0	0
11	LOST MARGIN ADJUSTMENT		0	0	0	0	0
12							
13	REVENUES FOR RATE DESIGN		31,176,937	975,486	8,531,880	211,649	450,258
14							
15							
16	REVENUE REQUIREMENT INPUTS						
17	----------						
18	CLAIMED RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%
19	ANNUAL BOOKED THERM SALES		68,951,676	2,813,844	29,014,067	1,279,629	2,477,106
20	PROPOSED SALES REVENUES		37,631,487	1,177,440	10,298,232	255,466	543,475
21	TOTAL YEAR END CUSTOMERS		120,636	5,660	10,919	11	6
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED FACTORS CONT.				
2	----------				
3	REVENUES FROM GAS SALES				
4	BASE REVENUES		109,190	204,407	1,767,335
5	CUSTOMER AND WEATHER ADJUSTMENT		0	0	441,213
6	ADJ DEMAND TO VOLUMETRIC		0	0	0
7	ADJ DEF FARM DISCOUNT CREDITS		0	0	0
8	BASE REVENUES PRESENT RATES		109,190	204,407	1,326,122
9	UNBILLED REVENUES		0	0	0
10	PGA REVENUES		0	0	0
11	LOST MARGIN ADJUSTMENT		0	0	0
12					
13	REVENUES FOR RATE DESIGN		109,190	204,407	1,767,335
14					
15					
16	REVENUE REQUIREMENT INPUTS				
17	----------				
18	CLAIMED RATE OF RETURN		8.80%	8.80%	8.80%
19	ANNUAL BOOKED THERM SALES		511,826	2,297,027	19,313,119
20	PROPOSED SALES REVENUES		131,795	247,076	2,133,226
21	TOTAL YEAR END CUSTOMERS		13	7	12
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED FACTORS CONT.						
2	----------						
3	REVENUES FROM GAS SALES						
4	BASE REVENUES		1,527,532	117,541	520,368	73,078	23,562
5	CUSTOMER AND WEATHER ADJUSTMENT		58,763	(13,090)	74,552	0	44
6	ADJ DEMAND TO VOLUMETRIC		0	0	0	0	0
7	ADJ DEF FARM DISCOUNT CREDITS		0	0	0	0	0
8	BASE REVENUES PRESENT RATES		1,468,769	130,631	445,816	73,078	23,519
9	UNBILLED REVENUES		0	0	0	0	0
10	PGA REVENUES		0	0	0	0	0
11	LOST MARGIN ADJUSTMENT		0	0	0	0	0
12							
13	REVENUES FOR RATE DESIGN		1,527,532	117,541	520,368	73,078	23,562
14							
15							
16	REVENUE REQUIREMENT INPUTS						
17	----------						
18	CLAIMED RATE OF RETURN		8.80%	8.80%	8.80%	8.80%	8.80%
19	ANNUAL BOOKED THERM SALES		5,828,186	1,028,395	4,530,330	101,855	86,803
20	PROPOSED SALES REVENUES		1,843,776	141,736	628,100	87,999	28,441
21	TOTAL YEAR END CUSTOMERS		1,058	5	4	3	6
22							
23							
24							
25							
26							
27							
28							
29							
30							
31							
32							
33							
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

ALLOCATION FACTOR TABLE CONT.

INTERNALLY DEVELOPED

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
DEVELOPMENT OF UNCOLLECTABLE FACTOR								
RESIDENTIAL REVENUE	RESREV	40,128,829	40,128,829	0	0	0	0	0
COMMERCIAL REVENUE	COMREV	9,191,604	0	9,178,945	0	0	0	12,659
INDUSTRIAL REVENUE	INDREV	474,066	0	0	474,066	0	0	0
TRANSPORTATION REVENUE	TRAREV	3,604,958	0	595,419	2,309,132	700,407	0	0
ALLOCATION OF BAD DEBTS								
RESIDENTIAL	RESREV	233,001	233,001	0	0	0	0	0
COMMERCIAL	COMREV	51,148	0	51,078	0	0	0	70
INDUSTRIAL	INDREV	186	0	0	186	0	0	0
TRANSPORTATION	TRAREV	120,541	0	19,909	77,212	23,420	0	0
ALLOCATED BAD DEBTS	BADDEBT	404,876	233,001	70,987	77,397	23,420	0	70

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

ALLOCATION FACTOR TABLE CONT.

INTERNALLY DEVELOPED

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
DEVELOPMENT OF UNCOLLECTABLE FACTOR							
RESIDENTIAL REVENUE	RESREV	0	0	0	0	0	0
COMMERCIAL REVENUE	COMREV	8,924,076	254,869	0	0	0	0
INDUSTRIAL REVENUE	INDREV	0	0	90,468	383,598	0	0
TRANSPORTATION REVENUE	TRAREV	0	595,419	0	2,309,132	0	700,407
ALLOCATION OF BAD DEBTS							
RESIDENTIAL	RESREV	0	0	0	0	0	0
COMMERCIAL	COMREV	49,660	1,418	0	0	0	0
INDUSTRIAL	INDREV	0	0	35	150	0	0
TRANSPORTATION	TRAREV	0	19,909	0	77,212	0	23,420
ALLOCATED BAD DEBTS	BADDEBT	49,660	21,328	35	77,362	0	23,420

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	RESIDENTIAL		COMMERCIAL		
		RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
ALLOCATION FACTOR TABLE CONT.						
INTERNALLY DEVELOPED						
DEVELOPMENT OF UNCOLLECTABLE FACTOR						
RESIDENTIAL REVENUE	RESREV	38,648,414	1,480,415	0	0	0
COMMERCIAL REVENUE	COMREV	0	0	8,924,076	254,869	0
INDUSTRIAL REVENUE	INDREV	0	0	0	0	0
TRANSPORTATION REVENUE	TRAREV	0	0	0	0	595,419
ALLOCATION OF BAD DEBTS						
RESIDENTIAL	RESREV	224,405	8,596	0	0	0
COMMERCIAL	COMREV	0	0	49,660	1,418	0
INDUSTRIAL	INDREV	0	0	0	0	0
TRANSPORTATION	TRAREV	0	0	0	0	19,909
ALLOCATED BAD DEBTS	BADDEBT	224,405	8,596	49,660	1,418	19,909

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
ALLOCATION FACTOR TABLE CONT.				
INTERNALLY DEVELOPED				
DEVELOPMENT OF UNCOLLECTABLE FACTOR				
RESIDENTIAL REVENUE	RESREV	0	0	0
COMMERCIAL REVENUE	COMREV	0	0	0
INDUSTRIAL REVENUE	INDREV	90,468	383,598	0
TRANSPORTATION REVENUE	TRAREV	0	0	2,309,132
ALLOCATION OF BAD DEBTS				
RESIDENTIAL	RESREV	0	0	0
COMMERCIAL	COMREV	0	0	0
INDUSTRIAL	INDREV	35	150	0
TRANSPORTATION	TRAREV	0	0	77,212
ALLOCATED BAD DEBTS	BADDEBT	35	150	77,212

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
ALLOCATION FACTOR TABLE CONT.						
INTERNALLY DEVELOPED						
DEVELOPMENT OF UNCOLLECTABLE FACTOR						
RESIDENTIAL REVENUE	RESREV	0	0	0	0	0
COMMERCIAL REVENUE	COMREV	0	0	0	0	12,659
INDUSTRIAL REVENUE	INDREV	0	0	0	0	0
TRANSPORTATION REVENUE	TRAREV	0	0	700,407	0	0
ALLOCATION OF BAD DEBTS						
RESIDENTIAL	RESREV	0	0	0	0	0
COMMERCIAL	COMREV	0	0	0	0	70
INDUSTRIAL	INDREV	0	0	0	0	0
TRANSPORTATION	TRAREV	0	0	23,420	0	0
ALLOCATED BAD DEBTS	BADDEBT	0	0	23,420	0	70

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
INTERNALLY DEVELOPED CONT.								
487-FORFEITED DISCOUNTS								
REVENUE BY CLASS - RANGE NAME DEFINITION								
RESIDENTIAL SERVICE	REV487A	31,176,937	31,176,937	0	0	0	0	0
RESIDENTIAL CARES	REV487C	975,486	975,486	0	0	0	0	0
COMMERCIAL SM. VOL.	REV487D	8,531,880	0	8,531,880	0	0	0	0
COMMERCIAL LG. VOL.	REV487F	211,649	0	211,649	0	0	0	0
COMMERCIAL TRANSPORTATION	REV487G	450,258	0	450,258	0	0	0	0
INDUSTRIAL SM. VOL.	REV487H	109,190	0	0	109,190	0	0	0
INDUSTRIAL LG. VOL.	REV487I	204,407	0	0	204,407	0	0	0
INDUSTRIAL TRANSPORTATION	REV487J	1,767,335	0	0	1,767,335	0	0	0
PUBLIC AUTHORITY SM. VOL.	REV487K	1,527,532	0	0	0	1,527,532	0	0
PUBLIC AUTHORITY LG. VOL.	REV487L	117,541	0	0	0	117,541	0	0
PUBLIC AUTHORITY TRANSPORT.	REV487M	520,368	0	0	0	520,368	0	0
IRRIGATION	REV487N	23,562	0	0	0	0	0	23,562
487-FORFEITED DISCOUNTS								
REVENUE BY CLASS - ALLOCATION								
RESIDENTIAL SERVICE	REV487A	202,859	202,859	0	0	0	0	0
RESIDENTIAL CARES	REV487C	4,165	4,165	0	0	0	0	0
COMMERCIAL SM. VOL.	REV487D	86,010	0	86,010	0	0	0	0
COMMERCIAL LG. VOL.	REV487F	2,316	0	2,316	0	0	0	0
COMMERCIAL TRANSPORTATION	REV487G	18,613	0	18,613	0	0	0	0
INDUSTRIAL SM. VOL.	REV487H	2,142	0	0	2,142	0	0	0
INDUSTRIAL LG. VOL.	REV487I	4,428	0	0	4,428	0	0	0
INDUSTRIAL TRANSPORTATION	REV487J	39,419	0	0	39,419	0	0	0
PUBLIC AUTHORITY SM. VOL.	REV487K	13,242	0	0	0	13,242	0	0
PUBLIC AUTHORITY LG. VOL.	REV487L	3,023	0	0	0	3,023	0	0
PUBLIC AUTHORITY TRANSPORT.	REV487M	22,382	0	0	0	22,382	0	0
IRRIGATION	REV487N	367	0	0	0	0	0	367
TOTAL FOREITED DISCOUNTS	FORFDISC	398,966	207,023	106,939	45,989	38,646	0	367

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1 INTERNALLY DEVELOPED CONT.							
2 ----------							
3 487-FORFEITED DISCOUNTS							
4 REVENUE BY CLASS - RANGE NAME DEFINITION							
5 RESIDENTIAL SERVICE	REV487A	0	0	0	0	0	0
6							
7 RESIDENTIAL CARES	REV487C	0	0	0	0	0	0
8 COMMERCIAL SM. VOL.	REV487D	8,531,880	0	0	0	0	0
9							
10 COMMERCIAL LG. VOL.	REV487F	0	211,649	0	0	0	0
11 COMMERCIAL TRANSPORTATION	REV487G	0	450,258	0	0	0	0
12 INDUSTRIAL SM. VOL.	REV487H	0	0	109,190	0	0	0
13 INDUSTRIAL LG. VOL.	REV487I	0	0	0	204,407	0	0
14 INDUSTRIAL TRANSPORTATION	REV487J	0	0	0	1,767,335	0	0
15 PUBLIC AUTHORITY SM. VOL.	REV487K	0	0	0	0	1,527,532	0
16 PUBLIC AUTHORITY LG. VOL.	REV487L	0	0	0	0	0	117,541
17 PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	0	0	0	520,368
18 IRRIGATION	REV487N	0	0	0	0	0	0
19							
20 487-FORFEITED DISCOUNTS							
21 REVENUE BY CLASS - ALLOCATION							
22 RESIDENTIAL SERVICE	REV487A	0	0	0	0	0	0
23							
24 RESIDENTIAL CARES	REV487C	0	0	0	0	0	0
25 COMMERCIAL SM. VOL.	REV487D	86,010	0	0	0	0	0
26							
27 COMMERCIAL LG. VOL.	REV487F	0	2,316	0	0	0	0
28 COMMERCIAL TRANSPORTATION	REV487G	0	18,613	0	0	0	0
29 INDUSTRIAL SM. VOL.	REV487H	0	0	2,142	0	0	0
30 INDUSTRIAL LG. VOL.	REV487I	0	0	0	4,428	0	0
31 INDUSTRIAL TRANSPORTATION	REV487J	0	0	0	39,419	0	0
32 PUBLIC AUTHORITY SM. VOL.	REV487K	0	0	0	0	13,242	0
33 PUBLIC AUTHORITY LG. VOL.	REV487L	0	0	0	0	0	3,023
34 PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	0	0	0	22,382
35 IRRIGATION	REV487N	0	0	0	0	0	0
36 TOTAL FOREITED DISCOUNTS	FORFDISC	86,010	20,929	2,142	43,847	13,242	25,404
37							
38							
39							
40							
41							
42							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		RESIDENTIAL		COMMERCIAL		
	ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1 INTERNALLY DEVELOPED CONT.						
2						
3 487-FORFEITED DISCOUNTS						
4 REVENUE BY CLASS - RANGE NAME DEFINITION						
5 RESIDENTIAL SERVICE	REV487A	31,176,937	0	0	0	0
6						
7 RESIDENTIAL CARES	REV487C	0	975,486	0	0	0
8 COMMERCIAL SM. VOL.	REV487D	0	0	8,531,880	0	0
9						
10 COMMERCIAL LG. VOL.	REV487F	0	0	0	211,649	0
11 COMMERCIAL TRANSPORTATION	REV487G	0	0	0	0	450,258
12 INDUSTRIAL SM. VOL.	REV487H	0	0	0	0	0
13 INDUSTRIAL LG. VOL.	REV487I	0	0	0	0	0
14 INDUSTRIAL TRANSPORTATION	REV487J	0	0	0	0	0
15 PUBLIC AUTHORITY SM. VOL.	REV487K	0	0	0	0	0
16 PUBLIC AUTHORITY LG. VOL.	REV487L	0	0	0	0	0
17 PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	0	0	0
18 IRRIGATION	REV487N	0	0	0	0	0
19						
20 487-FORFEITED DISCOUNTS						
21 REVENUE BY CLASS - ALLOCATION						
22 RESIDENTIAL SERVICE	REV487A	202,859	0	0	0	0
23						
24 RESIDENTIAL CARES	REV487C	0	4,165	0	0	0
25 COMMERCIAL SM. VOL.	REV487D	0	0	86,010	0	0
26						
27 COMMERCIAL LG. VOL.	REV487F	0	0	0	2,316	0
28 COMMERCIAL TRANSPORTATION	REV487G	0	0	0	0	18,613
29 INDUSTRIAL SM. VOL.	REV487H	0	0	0	0	0
30 INDUSTRIAL LG. VOL.	REV487I	0	0	0	0	0
31 INDUSTRIAL TRANSPORTATION	REV487J	0	0	0	0	0
32 PUBLIC AUTHORITY SM. VOL.	REV487K	0	0	0	0	0
33 PUBLIC AUTHORITY LG. VOL.	REV487L	0	0	0	0	0
34 PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	0	0	0
35 IRRIGATION	REV487N	0	0	0	0	0
36 TOTAL FOREITED DISCOUNTS	FORFDISC	202,859	4,165	86,010	2,316	18,613
37						
38						
39						
40						
41						
42						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		INDUSTRIAL		
	ALLOC	SM. VOL. (19)	LG. VOL. (20)	TRANS-PORTATION (21)
1 INTERNALLY DEVELOPED CONT.				
2 ----------				
3 487-FORFEITED DISCOUNTS				
4 REVENUE BY CLASS - RANGE NAME DEFINITION				
5 RESIDENTIAL SERVICE	REV487A	0	0	0
6				
7 RESIDENTIAL CARES	REV487C	0	0	0
8 COMMERCIAL SM. VOL.	REV487D	0	0	0
9				
10 COMMERCIAL LG. VOL.	REV487F	0	0	0
11 COMMERCIAL TRANSPORTATION	REV487G	0	0	0
12 INDUSTRIAL SM. VOL.	REV487H	109,190	0	0
13 INDUSTRIAL LG. VOL.	REV487I	0	204,407	0
14 INDUSTRIAL TRANSPORTATION	REV487J	0	0	1,767,335
15 PUBLIC AUTHORITY SM. VOL.	REV487K	0	0	0
16 PUBLIC AUTHORITY LG. VOL.	REV487L	0	0	0
17 PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	0
18 IRRIGATION	REV487N	0	0	0
19				
20 487-FORFEITED DISCOUNTS				
21 REVENUE BY CLASS - ALLOCATION				
22 RESIDENTIAL SERVICE	REV487A	0	0	0
23				
24 RESIDENTIAL CARES	REV487C	0	0	0
25 COMMERCIAL SM. VOL.	REV487D	0	0	0
26				
27 COMMERCIAL LG. VOL.	REV487F	0	0	0
28 COMMERCIAL TRANSPORTATION	REV487G	0	0	0
29 INDUSTRIAL SM. VOL.	REV487H	2,142	0	0
30 INDUSTRIAL LG. VOL.	REV487I	0	4,428	0
31 INDUSTRIAL TRANSPORTATION	REV487J	0	0	39,419
32 PUBLIC AUTHORITY SM. VOL.	REV487K	0	0	0
33 PUBLIC AUTHORITY LG. VOL.	REV487L	0	0	0
34 PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	0
35 IRRIGATION	REV487N	0	0	0
36 TOTAL FOREITED DISCOUNTS	FORFDISC	2,142	4,428	39,419
37				
38				
39				
40				
41				
42				

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
INTERNALLY DEVELOPED CONT.						
487-FORFEITED DISCOUNTS						
REVENUE BY CLASS - RANGE NAME DEFINITION						
RESIDENTIAL SERVICE	REV487A	0	0	0	0	0
RESIDENTIAL CARES	REV487C	0	0	0	0	0
COMMERCIAL SM. VOL.	REV487D	0	0	0	0	0
COMMERCIAL LG. VOL.	REV487F	0	0	0	0	0
COMMERCIAL TRANSPORTATION	REV487G	0	0	0	0	0
INDUSTRIAL SM. VOL.	REV487H	0	0	0	0	0
INDUSTRIAL LG. VOL.	REV487I	0	0	0	0	0
INDUSTRIAL TRANSPORTATION	REV487J	0	0	0	0	0
PUBLIC AUTHORITY SM. VOL.	REV487K	1,527,532	0	0	0	0
PUBLIC AUTHORITY LG. VOL.	REV487L	0	117,541	0	0	0
PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	520,368	0	0
IRRIGATION	REV487N	0	0	0	0	23,562
487-FORFEITED DISCOUNTS						
REVENUE BY CLASS - ALLOCATION						
RESIDENTIAL SERVICE	REV487A	0	0	0	0	0
RESIDENTIAL CARES	REV487C	0	0	0	0	0
COMMERCIAL SM. VOL.	REV487D	0	0	0	0	0
COMMERCIAL LG. VOL.	REV487F	0	0	0	0	0
COMMERCIAL TRANSPORTATION	REV487G	0	0	0	0	0
INDUSTRIAL SM. VOL.	REV487H	0	0	0	0	0
INDUSTRIAL LG. VOL.	REV487I	0	0	0	0	0
INDUSTRIAL TRANSPORTATION	REV487J	0	0	0	0	0
PUBLIC AUTHORITY SM. VOL.	REV487K	13,242	0	0	0	0
PUBLIC AUTHORITY LG. VOL.	REV487L	0	3,023	0	0	0
PUBLIC AUTHORITY TRANSPORT.	REV487M	0	0	22,382	0	0
IRRIGATION	REV487N	0	0	0	0	367
TOTAL FOREITED DISCOUNTS	FORFDISC	13,242	3,023	22,382	0	367

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	RATIO TABLE								
2	CAPACITY RELATED								
3									
4	PRODUCTION ALLOCATORS								
5	ANNUAL FIRM THERM THROUGHPUT	DEMGAS	1.00000	0.64126	0.27069	0.02510	0.06127	0.00091	0.00078
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22	TRANSMISSION ALLOCATORS								
23									
24	PROPORTIONAL RESPONSIBILITY	TRANS	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
25									
26									
27									
28									
29									
30									
34	DISTRIBUTION ALLOCATORS								
35									
33	PROPORTIONAL RESPONSIBILITY	DISTR	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
34	DISTRIBUTION MAINS	DISTMAIN	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
35	DISTRIBUTION REGULATORS	DISTREG	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
36									
37									
38									
39									
40									
41									
42									
43	PROPORTIONAL RESPONSIBILITY		1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
RATIO TABLE							
CAPACITY RELATED							
PRODUCTION ALLOCATORS							
ANNUAL FIRM THERM THROUGHPUT	DEMGAS	0.25925	0.01143	0.00457	0.02053	0.05208	0.00919
TRANSMISSION ALLOCATORS							
PROPORTIONAL RESPONSIBILITY	TRANS	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
DISTRIBUTION ALLOCATORS							
PROPORTIONAL RESPONSIBILITY	DISTR	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
DISTRIBUTION MAINS	DISTMAIN	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
DISTRIBUTION REGULATORS	DISTREG	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
PROPORTIONAL RESPONSIBILITY		0.21213	0.03055	0.00334	0.09892	0.04776	0.03414

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	RESIDENTIAL		COMMERCIAL		
		RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
RATIO TABLE						
CAPACITY RELATED						
PRODUCTION ALLOCATORS						
ANNUAL FIRM THERM THROUGHPUT	DEMGAS	0.61612	0.02514	0.25925	0.01143	0.00000
TRANSMISSION ALLOCATORS						
PROPORTIONAL RESPONSIBILITY	TRANS	0.54982	0.02231	0.21213	0.00887	0.02169
DISTRIBUTION ALLOCATORS						
PROPORTIONAL RESPONSIBILITY	DISTR	0.54982	0.02231	0.21213	0.00887	0.02169
DISTRIBUTION MAINS	DISTMAIN	0.54982	0.02231	0.21213	0.00887	0.02169
DISTRIBUTION REGULATORS	DISTREG	0.54982	0.02231	0.21213	0.00887	0.02169
PROPORTIONAL RESPONSIBILITY		0.54982	0.02231	0.21213	0.00887	0.02169

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			INDUSTRIAL		
		ALLOC	SM. VOL. (19)	LG. VOL. (20)	TRANS-PORTATION (21)
1	RATIO TABLE				
2	CAPACITY RELATED				
3					
4	PRODUCTION ALLOCATORS				
5	ANNUAL FIRM THERM THROUGHPUT	DEMGAS	0.00457	0.02053	0.00000
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22	TRANSMISSION ALLOCATORS				
23					
24	PROPORTIONAL RESPONSIBILITY	TRANS	0.00334	0.01440	0.08452
25					
26					
27					
28					
29					
30					
34	DISTRIBUTION ALLOCATORS				
35					
33	PROPORTIONAL RESPONSIBILITY	DISTR	0.00334	0.01440	0.08452
34	DISTRIBUTION MAINS	DISTMAIN	0.00334	0.01440	0.08452
35	DISTRIBUTION REGULATORS	DISTREG	0.00334	0.01440	0.08452
36					
37					
38					
39					
40					
41					
42					
43	PROPORTIONAL RESPONSIBILITY		0.00334	0.01440	0.08452
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
RATIO TABLE						
CAPACITY RELATED						
PRODUCTION ALLOCATORS						
ANNUAL FIRM THERM THROUGHPUT	DEMGAS	0.05208	0.00919	0.00000	0.00091	0.00078
TRANSMISSION ALLOCATORS						
PROPORTIONAL RESPONSIBILITY	TRANS	0.04776	0.00810	0.02604	0.00060	0.00041
DISTRIBUTION ALLOCATORS						
PROPORTIONAL RESPONSIBILITY	DISTR	0.04776	0.00810	0.02604	0.00060	0.00041
DISTRIBUTION MAINS	DISTMAIN	0.04776	0.00810	0.02604	0.00060	0.00041
DISTRIBUTION REGULATORS	DISTREG	0.04776	0.00810	0.02604	0.00060	0.00041
PROPORTIONAL RESPONSIBILITY		0.04776	0.00810	0.02604	0.00060	0.00041

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
RATIO TABLE CONT.								
COMMODITY RELATED								
ANNUAL FIRM THERM THROUGHPUT	GASSALES	1.00000	0.64126	0.27069	0.02510	0.06127	0.00091	0.00078
		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
ANNUAL FIRM THERM THROUGHPUT	THERMS	1.00000	0.51916	0.23707	0.16003	0.08237	0.00074	0.00063
CARES	CARES	1.00000	0.50917	0.24199	0.16336	0.08409	0.00075	0.00064
CUSTOMER RELATED								
YEAR END NUMBER OF CUSTOMERS	CUST10	1.00000	0.91294	0.07905	0.00023	0.00771	0.00002	0.00004
ACCT 380-SERVICES	CUST380	1.00000	0.90705	0.07954	0.00032	0.01305	0.00000	0.00004
ACCT 381-METERS	CUST381	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
ACCT 382-METER INSTALLATIONS	CUST382	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
ACCT 383-HOUSE REGULATORS	CUST383	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
ACCT 384-HOUSE REG. INSTALLATION	CUST384	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
ACCT 385-INDUSTRIAL REG EQUIP	CUST385	1.00000	0.00000	0.86290	0.03671	0.09979	0.00000	0.00060
CUSTOMER DEPOSITS	CUSTDEP	1.00000	0.78346	0.20861	0.00014	0.00775	0.00000	0.00004
ACCT 487-MISC. SERVICE REVENUE	CUST487B	1.00000	0.91453	0.05009	0.00000	0.03484	0.00000	0.00054
ACCT 902-METER READ EXP	CUST902	1.00000	0.91274	0.07917	0.00030	0.00775	0.00000	0.00004
ACCT 903-CUST RECORDS & COLL	CUST903	1.00000	0.91169	0.08018	0.00023	0.00782	0.00002	0.00004
ACCT 912-DEMO & SELLING	CDA912	1.00000	0.90922	0.08243	0.00024	0.00804	0.00002	0.00005
ACCT 913-ADVERTISING EXPENSES	CDA913	1.00000	0.90922	0.08243	0.00024	0.00804	0.00002	0.00005

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			COMMERCIAL		INDUSTRIAL		PUBLIC AUTHORITY	
		ALLOC	SM. VOL. (8)	LG. VOL. (9)	SM. VOL. (10)	LG. VOL. (11)	SM. VOL. (12)	LG. VOL. (13)
1	RATIO TABLE CONT.							
2	COMMODITY RELATED							
3								
4	ANNUAL FIRM THERM THROUGHPUT	GASSALES	0.25925	0.01143	0.00457	0.02053	0.05208	0.00919
5			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ANNUAL FIRM THERM THROUGHPUT	THERMS	0.20989	0.02718	0.00370	0.15633	0.04216	0.04021
8	CARES	CARES	0.21425	0.02774	0.00378	0.15958	0.04304	0.04105
9								
10								
11								
12								
13								
14								
15								
16	CUSTOMER RELATED							
17								
18	YEAR END NUMBER OF CUSTOMERS	CUST10	0.07893	0.00012	0.00009	0.00014	0.00765	0.00007
19	ACCT 380-SERVICES	CUST380	0.07930	0.00024	0.00009	0.00022	0.01294	0.00011
20	ACCT 381-METERS	CUST381	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
21	ACCT 382-METER INSTALLATIONS	CUST382	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
22	ACCT 383-HOUSE REGULATORS	CUST383	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
23	ACCT 384-HOUSE REG. INSTALLATION	CUST384	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
24	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	0.81651	0.04639	0.00137	0.03534	0.07549	0.02430
25	CUSTOMER DEPOSITS	CUSTDEP	0.19487	0.01374	0.00009	0.00005	0.00771	0.00004
26								
27								
28	ACCT 487-MISC. SERVICE REVENUE	CUST487B	0.05009	0.00000	0.00000	0.00000	0.03484	0.00000
29								
30	ACCT 902-METER READ EXP	CUST902	0.07899	0.00018	0.00009	0.00021	0.00765	0.00010
31	ACCT 903-CUST RECORDS & COLL	CUST903	0.08006	0.00012	0.00009	0.00014	0.00776	0.00007
32	ACCT 912-DEMO & SELLING	CDA912	0.08231	0.00013	0.00010	0.00014	0.00797	0.00007
33	ACCT 913-ADVERTISING EXPENSES	CDA913	0.08231	0.00013	0.00010	0.00014	0.00797	0.00007
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	RATIO TABLE CONT.						
2	COMMODITY RELATED						
3							
4	ANNUAL FIRM THERM THROUGHPUT	GASSALES	0.61612	0.02514	0.25925	0.01143	0.00000
5			0.00000	0.00000	0.00000	0.00000	0.00000
6			0.00000	0.00000	0.00000	0.00000	0.00000
7	ANNUAL FIRM THERM THROUGHPUT	THERMS	0.49880	0.02036	0.20989	0.00926	0.01792
8	CARES	CARES	0.50917	0.00000	0.21425	0.00945	0.01829
9							
10							
11							
12							
13							
14							
15							
16	CUSTOMER RELATED						
17							
18	YEAR END NUMBER OF CUSTOMERS	CUST10	0.87203	0.04092	0.07893	0.00008	0.00004
19	ACCT 380-SERVICES	CUST380	0.86857	0.03848	0.07930	0.00013	0.00011
20	ACCT 381-METERS	CUST381	0.76832	0.03404	0.18272	0.00175	0.00154
21	ACCT 382-METER INSTALLATIONS	CUST382	0.76832	0.03404	0.18272	0.00175	0.00154
22	ACCT 383-HOUSE REGULATORS	CUST383	0.76832	0.03404	0.18272	0.00175	0.00154
23	ACCT 384-HOUSE REG. INSTALLATION	CUST384	0.76832	0.03404	0.18272	0.00175	0.00154
24	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	0.00000	0.00000	0.81651	0.02651	0.01988
25	CUSTOMER DEPOSITS	CUSTDEP	0.77294	0.01052	0.19487	0.01374	0.00000
26							
27							
28	ACCT 487-MISC. SERVICE REVENUE	CUST487B	0.89683	0.01770	0.05009	0.00000	0.00000
29							
30	ACCT 902-METER READ EXP	CUST902	0.87402	0.03872	0.07899	0.00012	0.00007
31	ACCT 903-CUST RECORDS & COLL	CUST903	0.89790	0.01379	0.08006	0.00008	0.00004
32	ACCT 912-DEMO & SELLING	CDA912	0.89547	0.01375	0.08231	0.00008	0.00005
33	ACCT 913-ADVERTISING EXPENSES	CDA913	0.89547	0.01375	0.08231	0.00008	0.00005
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		INDUSTRIAL		
	ALLOC	SM. VOL. (19)	LG. VOL. (20)	TRANS-PORTATION (21)
RATIO TABLE CONT.				
COMMODITY RELATED				
ANNUAL FIRM THERM THROUGHPUT	GASSALES	0.00457	0.02053	0.00000
		0.00000	0.00000	0.00000
		0.00000	0.00000	0.00000
ANNUAL FIRM THERM THROUGHPUT	THERMS	0.00370	0.01662	0.13971
CARES	CARES	0.00378	0.01696	0.14262
CUSTOMER RELATED				
YEAR END NUMBER OF CUSTOMERS	CUST10	0.00009	0.00005	0.00009
ACCT 380-SERVICES	CUST380	0.00009	0.00009	0.00014
ACCT 381-METERS	CUST381	0.00009	0.00106	0.00181
ACCT 382-METER INSTALLATIONS	CUST382	0.00009	0.00106	0.00181
ACCT 383-HOUSE REGULATORS	CUST383	0.00009	0.00106	0.00181
ACCT 384-HOUSE REG. INSTALLATION	CUST384	0.00009	0.00106	0.00181
ACCT 385-INDUSTRIAL REG EQUIP	CUST385	0.00137	0.01325	0.02209
CUSTOMER DEPOSITS	CUSTDEP	0.00009	0.00005	0.00000
ACCT 487-MISC. SERVICE REVENUE	CUST487B	0.00000	0.00000	0.00000
ACCT 902-METER READ EXP	CUST902	0.00009	0.00008	0.00013
ACCT 903-CUST RECORDS & COLL	CUST903	0.00009	0.00005	0.00009
ACCT 912-DEMO & SELLING	CDA912	0.00010	0.00005	0.00009
ACCT 913-ADVERTISING EXPENSES	CDA913	0.00010	0.00005	0.00009

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			PUBLIC AUTHORITY				
		ALLOC	SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	RATIO TABLE CONT.						
2	COMMODITY RELATED						
3							
4	ANNUAL FIRM THERM THROUGHPUT	GASSALES	0.05208	0.00919	0.00000	0.00091	0.00078
5			0.00000	0.00000	0.00000	0.00000	0.00000
6			0.00000	0.00000	0.00000	0.00000	0.00000
7	ANNUAL FIRM THERM THROUGHPUT	THERMS	0.04216	0.00744	0.03277	0.00074	0.00063
8	CARES	CARES	0.04304	0.00759	0.03345	0.00075	0.00064
9							
10							
11							
12							
13							
14							
15							
16	CUSTOMER RELATED						
17							
18	YEAR END NUMBER OF CUSTOMERS	CUST10	0.00765	0.00004	0.00003	0.00002	0.00004
19	ACCT 380-SERVICES	CUST380	0.01294	0.00007	0.00004	0.00000	0.00004
20	ACCT 381-METERS	CUST381	0.00792	0.00004	0.00060	0.00000	0.00010
21	ACCT 382-METER INSTALLATIONS	CUST382	0.00792	0.00004	0.00060	0.00000	0.00010
22	ACCT 383-HOUSE REGULATORS	CUST383	0.00792	0.00004	0.00060	0.00000	0.00010
23	ACCT 384-HOUSE REG. INSTALLATION	CUST384	0.00792	0.00004	0.00060	0.00000	0.00010
24	ACCT 385-INDUSTRIAL REG EQUIP	CUST385	0.07549	0.01104	0.01325	0.00000	0.00060
25	CUSTOMER DEPOSITS	CUSTDEP	0.00771	0.00004	0.00000	0.00000	0.00004
26							
27							
28	ACCT 487-MISC. SERVICE REVENUE	CUST487B	0.03484	0.00000	0.00000	0.00000	0.00054
29							
30	ACCT 902-METER READ EXP	CUST902	0.00765	0.00006	0.00004	0.00000	0.00004
31	ACCT 903-CUST RECORDS & COLL	CUST903	0.00776	0.00004	0.00003	0.00002	0.00004
32	ACCT 912-DEMO & SELLING	CDA912	0.00797	0.00004	0.00003	0.00002	0.00005
33	ACCT 913-ADVERTISING EXPENSES	CDA913	0.00797	0.00004	0.00003	0.00002	0.00005
34							
35							
36							
37							
38							
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED RATIOS								
2	----------								
3	TOTAL GAS PLANT IN SERVICE	PLANT	1.00000	0.69408	0.19086	0.06093	0.05351	0.00036	0.00027
4	SUM OF ALLOCATED LABOR EXP	LABOR	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
7	ACCT 365-LAND & LAND RIGHTS	PLT365	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
9	ACCT 367-MAINS	PLT367	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
11	ACCT 371-OTHER TRANS EQUIP	PLT371	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
12	TOTAL TRANSMISSION PLANT	TRANPLT	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
14	ACCT 375-STRUCTURES & IMPROV	PLT375	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
15	ACCT 376-MAINS	PLT376	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
18	ACCT 380-SERVICES	PLT380	1.00000	0.90705	0.07954	0.00032	0.01305	0.00000	0.00004
19	ACCT 381-METERS	PLT381	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
20	ACCT 382-METER INSTALLATIONS	PLT382	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
21	ACCT 383-REGULATORS	PLT383	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	1.00000	0.00000	0.86290	0.03671	0.09979	0.00000	0.00060
24	ACCT 387-OTHER EQUIPMENT	PLT387	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
25	ACCT 389-GEN PLT LAND	PLT389	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
29	ACCT 393-STORES EQUIPMENT	PLT393	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
32	ACCT 396-POWER OPER EQUIP	PLT396	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
33	ACCT 397-COMMUNICATION EQUIP	PLT397	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	1.00000	0.69112	0.18472	0.06604	0.05744	0.00039	0.00028
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	1.00000	0.69582	0.18982	0.06041	0.05333	0.00035	0.00027
39									
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED RATIOS							
2	----------							
3	TOTAL GAS PLANT IN SERVICE	PLANT	0.17220	0.01866	0.00201	0.05891	0.03315	0.02036
4	SUM OF ALLOCATED LABOR EXP	LABOR	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
7	ACCT 365-LAND & LAND RIGHTS	PLT365	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
9	ACCT 367-MAINS	PLT367	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
11	ACCT 371-OTHER TRANS EQUIP	PLT371	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
12	TOTAL TRANSMISSION PLANT	TRANPLT	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
14	ACCT 375-STRUCTURES & IMPROV	PLT375	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
15	ACCT 376-MAINS	PLT376	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
18	ACCT 380-SERVICES	PLT380	0.07930	0.00024	0.00009	0.00022	0.01294	0.00011
19	ACCT 381-METERS	PLT381	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
20	ACCT 382-METER INSTALLATIONS	PLT382	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
21	ACCT 383-REGULATORS	PLT383	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	0.81651	0.04639	0.00137	0.03534	0.07549	0.02430
24	ACCT 387-OTHER EQUIPMENT	PLT387	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
25	ACCT 389-GEN PLT LAND	PLT389	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
29	ACCT 393-STORES EQUIPMENT	PLT393	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
32	ACCT 396-POWER OPER EQUIP	PLT396	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
33	ACCT 397-COMMUNICATION EQUIP	PLT397	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	0.16494	0.01978	0.00218	0.06386	0.03539	0.02205
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.17130	0.01852	0.00200	0.05841	0.03313	0.02020
39								
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED RATIOS						
2							
3	TOTAL GAS PLANT IN SERVICE	PLANT	0.66606	0.02802	0.17220	0.00558	0.01309
4	SUM OF ALLOCATED LABOR EXP	LABOR	0.76039	0.02905	0.14499	0.00289	0.00616
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	0.76039	0.02905	0.14499	0.00289	0.00616
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	0.76039	0.02905	0.14499	0.00289	0.00616
7	ACCT 365-LAND & LAND RIGHTS	PLT365	0.54982	0.02231	0.21213	0.00887	0.02169
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	0.54982	0.02231	0.21213	0.00887	0.02169
9	ACCT 367-MAINS	PLT367	0.54982	0.02231	0.21213	0.00887	0.02169
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	0.54982	0.02231	0.21213	0.00887	0.02169
11	ACCT 371-OTHER TRANS EQUIP	PLT371	0.54982	0.02231	0.21213	0.00887	0.02169
12	TOTAL TRANSMISSION PLANT	TRANPLT	0.54982	0.02231	0.21213	0.00887	0.02169
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	0.54982	0.02231	0.21213	0.00887	0.02169
14	ACCT 375-STRUCTURES & IMPROV	PLT375	0.54982	0.02231	0.21213	0.00887	0.02169
15	ACCT 376-MAINS	PLT376	0.54982	0.02231	0.21213	0.00887	0.02169
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	0.54982	0.02231	0.21213	0.00887	0.02169
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	0.54982	0.02231	0.21213	0.00887	0.02169
18	ACCT 380-SERVICES	PLT380	0.86857	0.03848	0.07930	0.00013	0.00011
19	ACCT 381-METERS	PLT381	0.76832	0.03404	0.18272	0.00175	0.00154
20	ACCT 382-METER INSTALLATIONS	PLT382	0.76832	0.03404	0.18272	0.00175	0.00154
21	ACCT 383-REGULATORS	PLT383	0.76832	0.03404	0.18272	0.00175	0.00154
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	0.76832	0.03404	0.18272	0.00175	0.00154
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	0.00000	0.00000	0.81651	0.02651	0.01988
24	ACCT 387-OTHER EQUIPMENT	PLT387	0.54982	0.02231	0.21213	0.00887	0.02169
25	ACCT 389-GEN PLT LAND	PLT389	0.76039	0.02905	0.14499	0.00289	0.00616
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	0.76039	0.02905	0.14499	0.00289	0.00616
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.76039	0.02905	0.14499	0.00289	0.00616
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.76039	0.02905	0.14499	0.00289	0.00616
29	ACCT 393-STORES EQUIPMENT	PLT393	0.76039	0.02905	0.14499	0.00289	0.00616
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.76039	0.02905	0.14499	0.00289	0.00616
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.76039	0.02905	0.14499	0.00289	0.00616
32	ACCT 396-POWER OPER EQUIP	PLT396	0.76039	0.02905	0.14499	0.00289	0.00616
33	ACCT 397-COMMUNICATION EQUIP	PLT397	0.76039	0.02905	0.14499	0.00289	0.00616
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.76039	0.02905	0.14499	0.00289	0.00616
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	0.54982	0.02231	0.21213	0.00887	0.02169
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	0.66307	0.02806	0.16494	0.00576	0.01402
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.66745	0.02837	0.17130	0.00554	0.01298
39							
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	0.54982	0.02231	0.21213	0.00887	0.02169
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	0.76832	0.03404	0.18272	0.00175	0.00154
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED RATIOS				
2	----------				
3	TOTAL GAS PLANT IN SERVICE	PLANT	0.00201	0.00870	0.05022
4	SUM OF ALLOCATED LABOR EXP	LABOR	0.00094	0.00411	0.02265
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	0.00094	0.00411	0.02265
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	0.00094	0.00411	0.02265
7	ACCT 365-LAND & LAND RIGHTS	PLT365	0.00334	0.01440	0.08452
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	0.00334	0.01440	0.08452
9	ACCT 367-MAINS	PLT367	0.00334	0.01440	0.08452
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	0.00334	0.01440	0.08452
11	ACCT 371-OTHER TRANS EQUIP	PLT371	0.00334	0.01440	0.08452
12	TOTAL TRANSMISSION PLANT	TRANPLT	0.00334	0.01440	0.08452
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	0.00334	0.01440	0.08452
14	ACCT 375-STRUCTURES & IMPROV	PLT375	0.00334	0.01440	0.08452
15	ACCT 376-MAINS	PLT376	0.00334	0.01440	0.08452
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	0.00334	0.01440	0.08452
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	0.00334	0.01440	0.08452
18	ACCT 380-SERVICES	PLT380	0.00009	0.00009	0.00014
19	ACCT 381-METERS	PLT381	0.00009	0.00106	0.00181
20	ACCT 382-METER INSTALLATIONS	PLT382	0.00009	0.00106	0.00181
21	ACCT 383-REGULATORS	PLT383	0.00009	0.00106	0.00181
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	0.00009	0.00106	0.00181
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	0.00137	0.01325	0.02209
24	ACCT 387-OTHER EQUIPMENT	PLT387	0.00334	0.01440	0.08452
25	ACCT 389-GEN PLT LAND	PLT389	0.00094	0.00411	0.02265
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	0.00094	0.00411	0.02265
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.00094	0.00411	0.02265
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.00094	0.00411	0.02265
29	ACCT 393-STORES EQUIPMENT	PLT393	0.00094	0.00411	0.02265
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.00094	0.00411	0.02265
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.00094	0.00411	0.02265
32	ACCT 396-POWER OPER EQUIP	PLT396	0.00094	0.00411	0.02265
33	ACCT 397-COMMUNICATION EQUIP	PLT397	0.00094	0.00411	0.02265
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.00094	0.00411	0.02265
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.00000	0.00000	0.00000
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	0.00334	0.01440	0.08452
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	0.00218	0.00932	0.05454
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.00200	0.00863	0.04978
39					
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	0.00334	0.01440	0.08452
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	0.00009	0.00106	0.00181
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED RATIOS						
2							
3	TOTAL GAS PLANT IN SERVICE	PLANT	0.03315	0.00486	0.01550	0.00036	0.00027
4	SUM OF ALLOCATED LABOR EXP	LABOR	0.01936	0.00216	0.00699	0.00016	0.00016
5	ACCT 302-FRANCHISE & CONSENTS	PLT302	0.01936	0.00216	0.00699	0.00016	0.00016
6	ACCT 303-MISC. INTANGIBLE PLANT	PLT303	0.01936	0.00216	0.00699	0.00016	0.00016
7	ACCT 365-LAND & LAND RIGHTS	PLT365	0.04776	0.00810	0.02604	0.00060	0.00041
8	ACCT 366-STRUCTURES & IMPROV.	PLT366	0.04776	0.00810	0.02604	0.00060	0.00041
9	ACCT 367-MAINS	PLT367	0.04776	0.00810	0.02604	0.00060	0.00041
10	ACCT 369-MEAS. & REG STATION EQ	PLT369	0.04776	0.00810	0.02604	0.00060	0.00041
11	ACCT 371-OTHER TRANS EQUIP	PLT371	0.04776	0.00810	0.02604	0.00060	0.00041
12	TOTAL TRANSMISSION PLANT	TRANPLT	0.04776	0.00810	0.02604	0.00060	0.00041
13	ACCT 374-DISTR LAND & LAND RIGHTS	PLT374	0.04776	0.00810	0.02604	0.00060	0.00041
14	ACCT 375-STRUCTURES & IMPROV	PLT375	0.04776	0.00810	0.02604	0.00060	0.00041
15	ACCT 376-MAINS	PLT376	0.04776	0.00810	0.02604	0.00060	0.00041
16	ACCT 378-MEAS & REG EQ - GEN	PLT378	0.04776	0.00810	0.02604	0.00060	0.00041
17	ACCT 379-MEAS & REG EQ - CITY GATE	PLT379	0.04776	0.00810	0.02604	0.00060	0.00041
18	ACCT 380-SERVICES	PLT380	0.01294	0.00007	0.00004	0.00000	0.00004
19	ACCT 381-METERS	PLT381	0.00792	0.00004	0.00060	0.00000	0.00010
20	ACCT 382-METER INSTALLATIONS	PLT382	0.00792	0.00004	0.00060	0.00000	0.00010
21	ACCT 383-REGULATORS	PLT383	0.00792	0.00004	0.00060	0.00000	0.00010
22	ACCT 384-REGULATOR INSTALLATIONS	PLT384	0.00792	0.00004	0.00060	0.00000	0.00010
23	ACCT 385-INDUSTRIAL MEAS. EQUIP	PLT385	0.07549	0.01104	0.01325	0.00000	0.00060
24	ACCT 387-OTHER EQUIPMENT	PLT387	0.04776	0.00810	0.02604	0.00060	0.00041
25	ACCT 389-GEN PLT LAND	PLT389	0.01936	0.00216	0.00699	0.00016	0.00016
26	ACCT 390-STRUCTURES & IMPROVE	PLT390	0.01936	0.00216	0.00699	0.00016	0.00016
27	ACCT 391-OFFICE FURN & EQUIP	PLT391	0.01936	0.00216	0.00699	0.00016	0.00016
28	ACCT 392-TRANSPORTATION EQUIP	PLT392	0.01936	0.00216	0.00699	0.00016	0.00016
29	ACCT 393-STORES EQUIPMENT	PLT393	0.01936	0.00216	0.00699	0.00016	0.00016
30	ACCT 394-TOOLS, SHOP & GAR EQ	PLT394	0.01936	0.00216	0.00699	0.00016	0.00016
31	ACCT 395-LABORATORY EQUIPMENT	PLT395	0.01936	0.00216	0.00699	0.00016	0.00016
32	ACCT 396-POWER OPER EQUIP	PLT396	0.01936	0.00216	0.00699	0.00016	0.00016
33	ACCT 397-COMMUNICATION EQUIP	PLT397	0.01936	0.00216	0.00699	0.00016	0.00016
34	ACCT 398-MISCELLANEOUS EQUIP	PLT398	0.01936	0.00216	0.00699	0.00016	0.00016
35	ACCT 399-OTHER TANGIBLE PROP	PLT399	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 367 & 376 TOTAL MAINS	PLT367376	0.04776	0.00810	0.02604	0.00060	0.00041
37	ACCT 376 MAINS + 380 SERVICES	PLT376380	0.03539	0.00525	0.01680	0.00039	0.00028
38	TOTAL DISTRIBUTION PLANT	DISTRPLT	0.03313	0.00482	0.01537	0.00035	0.00027
39							
40	ACCT 378 & 379 MEAS. & REG. EQUIP	PLT37879	0.04776	0.00810	0.02604	0.00060	0.00041
41	ACCT 382 & 384 INSTALLATIONS	PLT38284	0.00792	0.00004	0.00060	0.00000	0.00010
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED RATIOS CONT.								
2	----------								
3	TOTAL GAS COSTS	GASCOSTS	1.00000	0.64126	0.27069	0.02510	0.06127	0.00091	0.00078
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	1.00000	0.64126	0.27069	0.02510	0.06127	0.00091	0.00078
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 807-PUR GAS DEMAND	EXP807D	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8									
9									
10	ACCT 856-MAIN EXPENSE	EXP856	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
11	ACCT 857-MEAS AND REG STATION	EXP857	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
14	ACCT 871-LOAD DISPATCHING	EXP871	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
15	ACCT 874-MAINS & SERVICING EXP	EXP874	1.00000	0.69112	0.18472	0.06604	0.05744	0.00039	0.00028
16	ACCT 875-MEAS AND REG STATION	EXP875	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
17	ACCT 876-MEAS AND REG STATION	EXP876	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
18	ACCT 877-MEAS AND REG STATION	EXP877	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
19	ACCT 878-METER EXPENSE	EXP878	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
21	ACCT 880-OTHER DISTR EXP	EXP880	1.00000	0.73824	0.19179	0.03589	0.03368	0.00020	0.00020
22	ACCT 881-RENTS	EXP881	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 887-MAINT OF MAINS	EXP887	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
25	ACCT 889-MAINT OF MEAS/REG	EXP889	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
26	ACCT 890-MAINT OF MEAS/REG	EXP890	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
27	ACCT 891-MAINT OF MEAS/REG	EXP891	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
28	ACCT 892-MAINT OF SERVICES	EXP892	1.00000	0.90705	0.07954	0.00032	0.01305	0.00000	0.00004
29	ACCT 893-MAINT OF METER	EXP893	1.00000	0.80236	0.18601	0.00296	0.00857	0.00000	0.00010
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
31	ACCT 902-METER READING EXP	EXP902	1.00000	0.91274	0.07917	0.00030	0.00775	0.00000	0.00004
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	1.00000	0.91169	0.08018	0.00023	0.00782	0.00002	0.00004
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	1.00000	0.57549	0.17533	0.19116	0.05784	0.00000	0.00017
34	ACCT 905-MISC CUST ACCT EXP	EXP905	1.00000	0.87661	0.09004	0.02022	0.01305	0.00002	0.00006
35	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	1.00000	0.91294	0.07905	0.00023	0.00771	0.00002	0.00004
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	1.00000	0.91294	0.07905	0.00023	0.00771	0.00002	0.00004
38	ACCT 910-MISC SERV & INFO	EXP910	1.00000	0.91294	0.07905	0.00023	0.00771	0.00002	0.00004
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED RATIOS CONT.							
2								
3	TOTAL GAS COSTS	GASCOSTS	0.25925	0.01143	0.00457	0.02053	0.05208	0.00919
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0.25925	0.01143	0.00457	0.02053	0.05208	0.00919
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 807-PUR GAS DEMAND	EXP807D	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8								
9								
10	ACCT 856-MAIN EXPENSE	EXP856	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
11	ACCT 857-MEAS AND REG STATION	EXP857	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
14	ACCT 871-LOAD DISPATCHING	EXP871	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
15	ACCT 874-MAINS & SERVICING EXP	EXP874	0.16494	0.01978	0.00218	0.06386	0.03539	0.02205
16	ACCT 875-MEAS AND REG STATION	EXP875	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
17	ACCT 876-MEAS AND REG STATION	EXP876	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
18	ACCT 877-MEAS AND REG STATION	EXP877	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
19	ACCT 878-METER EXPENSE	EXP878	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
21	ACCT 880-OTHER DISTR EXP	EXP880	0.17975	0.01204	0.00118	0.03471	0.02189	0.01179
22	ACCT 881-RENTS	EXP881	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 887-MAINT OF MAINS	EXP887	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
25	ACCT 889-MAINT OF MEAS/REG	EXP889	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
26	ACCT 890-MAINT OF MEAS/REG	EXP890	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
27	ACCT 891-MAINT OF MEAS/REG	EXP891	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
28	ACCT 892-MAINT OF SERVICES	EXP892	0.07930	0.00024	0.00009	0.00022	0.01294	0.00011
29	ACCT 893-MAINT OF METER	EXP893	0.18272	0.00329	0.00009	0.00287	0.00792	0.00064
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
31	ACCT 902-METER READING EXP	EXP902	0.07899	0.00018	0.00009	0.00021	0.00765	0.00010
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	0.08006	0.00012	0.00009	0.00014	0.00776	0.00007
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.12265	0.05268	0.00009	0.19108	0.00000	0.05784
34	ACCT 905-MISC CUST ACCT EXP	EXP905	0.08441	0.00563	0.00009	0.02013	0.00693	0.00612
35	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	0.07893	0.00012	0.00009	0.00014	0.00765	0.00007
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	0.07893	0.00012	0.00009	0.00014	0.00765	0.00007
38	ACCT 910-MISC SERV & INFO	EXP910	0.07893	0.00012	0.00009	0.00014	0.00765	0.00007
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED RATIOS CONT.						
2							
3	TOTAL GAS COSTS	GASCOSTS	0.61612	0.02514	0.25925	0.01143	0.00000
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0.61612	0.02514	0.25925	0.01143	0.00000
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 807-PUR GAS DEMAND	EXP807D	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0.00000	0.00000	0.00000	0.00000	0.00000
8							
9							
10	ACCT 856-MAIN EXPENSE	EXP856	0.54982	0.02231	0.21213	0.00887	0.02169
11	ACCT 857-MEAS AND REG STATION	EXP857	0.54982	0.02231	0.21213	0.00887	0.02169
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	0.54982	0.02231	0.21213	0.00887	0.02169
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	0.54982	0.02231	0.21213	0.00887	0.02169
14	ACCT 871-LOAD DISPATCHING	EXP871	0.54982	0.02231	0.21213	0.00887	0.02169
15	ACCT 874-MAINS & SERVICING EXP	EXP874	0.66307	0.02806	0.16494	0.00576	0.01402
16	ACCT 875-MEAS AND REG STATION	EXP875	0.54982	0.02231	0.21213	0.00887	0.02169
17	ACCT 876-MEAS AND REG STATION	EXP876	0.54982	0.02231	0.21213	0.00887	0.02169
18	ACCT 877-MEAS AND REG STATION	EXP877	0.76832	0.03404	0.18272	0.00175	0.00154
19	ACCT 878-METER EXPENSE	EXP878	0.76832	0.03404	0.18272	0.00175	0.00154
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	0.76832	0.03404	0.18272	0.00175	0.00154
21	ACCT 880-OTHER DISTR EXP	EXP880	0.70758	0.03066	0.17975	0.00393	0.00811
22	ACCT 881-RENTS	EXP881	0.54982	0.02231	0.21213	0.00887	0.02169
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 887-MAINT OF MAINS	EXP887	0.54982	0.02231	0.21213	0.00887	0.02169
25	ACCT 889-MAINT OF MEAS/REG	EXP889	0.54982	0.02231	0.21213	0.00887	0.02169
26	ACCT 890-MAINT OF MEAS/REG	EXP890	0.54982	0.02231	0.21213	0.00887	0.02169
27	ACCT 891-MAINT OF MEAS/REG	EXP891	0.76832	0.03404	0.18272	0.00175	0.00154
28	ACCT 892-MAINT OF SERVICES	EXP892	0.86857	0.03848	0.07930	0.00013	0.00011
29	ACCT 893-MAINT OF METER	EXP893	0.76832	0.03404	0.18272	0.00175	0.00154
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.54982	0.02231	0.21213	0.00887	0.02169
31	ACCT 902-METER READING EXP	EXP902	0.87402	0.03872	0.07899	0.00012	0.00007
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	0.89790	0.01379	0.08006	0.00008	0.00004
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.55426	0.02123	0.12265	0.00350	0.04917
34	ACCT 905-MISC CUST ACCT EXP	EXP905	0.85945	0.01716	0.08441	0.00044	0.00519
35	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	0.87203	0.04092	0.07893	0.00008	0.00004
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	0.87203	0.04092	0.07893	0.00008	0.00004
38	ACCT 910-MISC SERV & INFO	EXP910	0.87203	0.04092	0.07893	0.00008	0.00004
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED RATIOS CONT.				
2	----------				
3	TOTAL GAS COSTS	GASCOSTS	0.00457	0.02053	0.00000
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0.00457	0.02053	0.00000
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0.00000	0.00000	0.00000
6	ACCT 807-PUR GAS DEMAND	EXP807D	0.00000	0.00000	0.00000
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0.00000	0.00000	0.00000
8					
9					
10	ACCT 856-MAIN EXPENSE	EXP856	0.00334	0.01440	0.08452
11	ACCT 857-MEAS AND REG STATION	EXP857	0.00334	0.01440	0.08452
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	0.00334	0.01440	0.08452
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	0.00334	0.01440	0.08452
14	ACCT 871-LOAD DISPATCHING	EXP871	0.00334	0.01440	0.08452
15	ACCT 874-MAINS & SERVICING EXP	EXP874	0.00218	0.00932	0.05454
16	ACCT 875-MEAS AND REG STATION	EXP875	0.00334	0.01440	0.08452
17	ACCT 876-MEAS AND REG STATION	EXP876	0.00334	0.01440	0.08452
18	ACCT 877-MEAS AND REG STATION	EXP877	0.00009	0.00106	0.00181
19	ACCT 878-METER EXPENSE	EXP878	0.00009	0.00106	0.00181
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	0.00009	0.00106	0.00181
21	ACCT 880-OTHER DISTR EXP	EXP880	0.00118	0.00540	0.02930
22	ACCT 881-RENTS	EXP881	0.00334	0.01440	0.08452
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0.00000	0.00000	0.00000
24	ACCT 887-MAINT OF MAINS	EXP887	0.00334	0.01440	0.08452
25	ACCT 889-MAINT OF MEAS/REG	EXP889	0.00334	0.01440	0.08452
26	ACCT 890-MAINT OF MEAS/REG	EXP890	0.00334	0.01440	0.08452
27	ACCT 891-MAINT OF MEAS/REG	EXP891	0.00009	0.00106	0.00181
28	ACCT 892-MAINT OF SERVICES	EXP892	0.00009	0.00009	0.00014
29	ACCT 893-MAINT OF METER	EXP893	0.00009	0.00106	0.00181
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.00334	0.01440	0.08452
31	ACCT 902-METER READING EXP	EXP902	0.00009	0.00008	0.00013
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	0.00009	0.00005	0.00009
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.00009	0.00037	0.19070
34	ACCT 905-MISC CUST ACCT EXP	EXP905	0.00009	0.00009	0.02004
35	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	0.00009	0.00005	0.00009
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	0.00009	0.00005	0.00009
38	ACCT 910-MISC SERV & INFO	EXP910	0.00009	0.00005	0.00009
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED RATIOS CONT.						
2							
3	TOTAL GAS COSTS	GASCOSTS	0.05208	0.00919	0.00000	0.00091	0.00078
4	ACCT 421-PURCHASED POWER EXPENSE	EXP421	0.05208	0.00919	0.00000	0.00091	0.00078
4	ACCT 805-PURCHASED GAS EXPENSE	EXP805	0.00000	0.00000	0.00000	0.00000	0.00000
6	ACCT 807-PUR GAS DEMAND	EXP807D	0.00000	0.00000	0.00000	0.00000	0.00000
7	ACCT 807-PUR GAS COMMODITY	EXP807C	0.00000	0.00000	0.00000	0.00000	0.00000
8							
9							
10	ACCT 856-MAIN EXPENSE	EXP856	0.04776	0.00810	0.02604	0.00060	0.00041
11	ACCT 857-MEAS AND REG STATION	EXP857	0.04776	0.00810	0.02604	0.00060	0.00041
12	ACCT 864-MAINT OF STATION EQUIP	EXP864	0.04776	0.00810	0.02604	0.00060	0.00041
13	ACCT 867-MAINT OF OTHER EQUIP	EXP867	0.04776	0.00810	0.02604	0.00060	0.00041
14	ACCT 871-LOAD DISPATCHING	EXP871	0.04776	0.00810	0.02604	0.00060	0.00041
15	ACCT 874-MAINS & SERVICING EXP	EXP874	0.03539	0.00525	0.01680	0.00039	0.00028
16	ACCT 875-MEAS AND REG STATION	EXP875	0.04776	0.00810	0.02604	0.00060	0.00041
17	ACCT 876-MEAS AND REG STATION	EXP876	0.04776	0.00810	0.02604	0.00060	0.00041
18	ACCT 877-MEAS AND REG STATION	EXP877	0.00792	0.00004	0.00060	0.00000	0.00010
19	ACCT 878-METER EXPENSE	EXP878	0.00792	0.00004	0.00060	0.00000	0.00010
20	ACCT 879-CUST INSTALL EXPENSE	EXP879	0.00792	0.00004	0.00060	0.00000	0.00010
21	ACCT 880-OTHER DISTR EXP	EXP880	0.02189	0.00274	0.00905	0.00020	0.00020
22	ACCT 881-RENTS	EXP881	0.04776	0.00810	0.02604	0.00060	0.00041
23	ACCT 886-MAINT OF STRUCTURES	EXP886	0.00000	0.00000	0.00000	0.00000	0.00000
24	ACCT 887-MAINT OF MAINS	EXP887	0.04776	0.00810	0.02604	0.00060	0.00041
25	ACCT 889-MAINT OF MEAS/REG	EXP889	0.04776	0.00810	0.02604	0.00060	0.00041
26	ACCT 890-MAINT OF MEAS/REG	EXP890	0.04776	0.00810	0.02604	0.00060	0.00041
27	ACCT 891-MAINT OF MEAS/REG	EXP891	0.00792	0.00004	0.00060	0.00000	0.00010
28	ACCT 892-MAINT OF SERVICES	EXP892	0.01294	0.00007	0.00004	0.00000	0.00004
29	ACCT 893-MAINT OF METER	EXP893	0.00792	0.00004	0.00060	0.00000	0.00010
30	ACCT 894-MAINT OF OTHER EQUIP	EXP894	0.04776	0.00810	0.02604	0.00060	0.00041
31	ACCT 902-METER READING EXP	EXP902	0.00765	0.00006	0.00004	0.00000	0.00004
32	ACCT 903-CUST RECORDS & COLLEC	EXP903	0.00776	0.00004	0.00003	0.00002	0.00004
33	ACCT 904-UNCOLLECTIBLE ACCTS	EXP904	0.00000	0.00000	0.05784	0.00000	0.00017
34	ACCT 905-MISC CUST ACCT EXP	EXP905	0.00693	0.00004	0.00608	0.00002	0.00006
35	ACCT 906-CUST SERVICE & INFO	EXP906	0.00000	0.00000	0.00000	0.00000	0.00000
36	ACCT 908-CUSTOMER ASSISTANCE	EXP908	0.00765	0.00004	0.00003	0.00002	0.00004
37	ACCT 909-INFO & INSTRUCT ADV	EXP909	0.00765	0.00004	0.00003	0.00002	0.00004
38	ACCT 910-MISC SERV & INFO	EXP910	0.00765	0.00004	0.00003	0.00002	0.00004
39							
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED RATIOS CONT.								
2									
3	ACCT 912-DEMO & SELLING	EXP912	1.00000	0.90922	0.08243	0.00024	0.00804	0.00002	0.00005
4	ACCT 913-ADVERTISING EXP	EXP913	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
7	ACCT 923-OUTSIDE SERVICES	EXP923	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
8	ACCT 924-PROPERTY INSURANCE	EXP924	1.00000	0.69408	0.19086	0.06093	0.05351	0.00036	0.00027
9	ACCT 925-INJURIES & DAMAGES	EXP925	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
11	ACCT 928-REG COMMISSION EXP	EXP928	1.00000	0.70827	0.19783	0.04465	0.04718	0.00155	0.00051
12	ACCT 930-MISC GEN EXP	EXP930	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
13	ACCT 931-RENTS	EXP931	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
15									
16									
17	LABOR ACCT 820-867	LABTM	1.00000	0.57214	0.24269	0.10226	0.08190	0.00060	0.00041
18	LABOR ACCT 871-881	LABDO	1.00000	0.74418	0.19079	0.03308	0.03158	0.00018	0.00019
19	LABOR ACCT 874-881 & 886-894	LABDM	1.00000	0.70760	0.18015	0.05921	0.05243	0.00035	0.00026
20	LAROR ACCT 902-906	LABCA	1.00000	0.91199	0.07988	0.00026	0.00780	0.00002	0.00004
21	LABOR ACCT 908-910	LABCS	1.00000	0.91294	0.07905	0.00023	0.00771	0.00002	0.00004
22									
23									
24									
25	ACCTS 902-904	EXP9024	1.00000	0.87661	0.09004	0.02022	0.01305	0.00002	0.00006
26	ACCTS 874 - 879	EXP87479	1.00000	0.73824	0.19179	0.03589	0.03368	0.00020	0.00020
27	ACCTS 908 & 909	EXP9089	1.00000	0.91294	0.07905	0.00023	0.00771	0.00002	0.00004
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	1.00000	0.72821	0.17663	0.05063	0.04396	0.00034	0.00023
29	TOTAL GENERAL PLANT	GENPLT	1.00000	0.78943	0.15404	0.02770	0.02851	0.00016	0.00016
30	WORKING CASH 1/8 OF O&M	WCOM	1.00000	0.77200	0.15788	0.03650	0.03309	0.00032	0.00021
31	PRESENT REVENUE	TOTREV	1.00000	0.70827	0.19783	0.04465	0.04718	0.00155	0.00051
32	PAYROLL EXCLUDING A&G	PAYXAG	1.00000	0.78736	0.15607	0.02801	0.02824	0.00016	0.00016
33	COMMON PLANT	PLTCOMN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	1.00000	0.84326	0.06138	0.07424	0.02802	-0.00575	-0.00115
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	1.00000	0.70372	0.20122	0.04558	0.04738	0.00158	0.00052
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	1.00000	0.79596	0.14764	0.02673	0.02937	0.00015	0.00015
38	WORKING CASH - GAS COSTS	WCGC	1.00000	0.64126	0.27069	0.02510	0.06127	0.00091	0.00078
39	WORKING CASH - OTHER	WCOTH	1.00000	0.77391	0.15624	0.03666	0.03267	0.00031	0.00020
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED RATIOS CONT.							
2								
3	ACCT 912-DEMO & SELLING	EXP912	0.08231	0.00013	0.00010	0.00014	0.00797	0.00007
4	ACCT 913-ADVERTISING EXP	EXP913	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
7	ACCT 923-OUTSIDE SERVICES	EXP923	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
8	ACCT 924-PROPERTY INSURANCE	EXP924	0.17220	0.01866	0.00201	0.05891	0.03315	0.02036
9	ACCT 925-INJURIES & DAMAGES	EXP925	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
11	ACCT 928-REG COMMISSION EXP	EXP928	0.18363	0.01420	0.00234	0.04231	0.03348	0.01370
12	ACCT 930-MISC GEN EXP	EXP930	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
13	ACCT 931-RENTS	EXP931	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
15								
16								
17	LABOR ACCT 820-867	LABTM	0.21213	0.03055	0.00334	0.09892	0.04776	0.03414
18	LABOR ACCT 871-881	LABDO	0.17950	0.01129	0.00109	0.03200	0.02073	0.01085
19	LABOR ACCT 874-881 & 886-894	LABDM	0.16226	0.01789	0.00196	0.05725	0.03269	0.01975
20	LAROR ACCT 902-906	LABCA	0.07974	0.00014	0.00009	0.00017	0.00772	0.00008
21	LABOR ACCT 908-910	LABCS	0.07893	0.00012	0.00009	0.00014	0.00765	0.00007
22								
23								
24								
25	ACCTS 902-904	EXP9024	0.08441	0.00563	0.00009	0.02013	0.00693	0.00612
26	ACCTS 874 - 879	EXP87479	0.17975	0.01204	0.00118	0.03471	0.02189	0.01179
27	ACCTS 908 & 909	EXP9089	0.07893	0.00012	0.00009	0.00014	0.00765	0.00007
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.16119	0.01544	0.00162	0.04901	0.02739	0.01657
29	TOTAL GENERAL PLANT	GENPLT	0.14499	0.00905	0.00094	0.02676	0.01936	0.00915
30	WORKING CASH 1/8 OF O&M	WCOM	0.14646	0.01142	0.00119	0.03531	0.02125	0.01184
31	PRESENT REVENUE	TOTREV	0.18363	0.01420	0.00234	0.04231	0.03348	0.01370
32	PAYROLL EXCLUDING A&G	PAYXAG	0.14691	0.00916	0.00095	0.02706	0.01900	0.00924
33	COMMON PLANT	PLTCOMN	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	0.04146	0.01992	-0.00198	0.07622	-0.00084	0.02886
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	0.18674	0.01449	0.00239	0.04319	0.03343	0.01395
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	0.13894	0.00870	0.00091	0.02582	0.02051	0.00887
38	WORKING CASH - GAS COSTS	WCGC	0.25925	0.01143	0.00457	0.02053	0.05208	0.00919
39	WORKING CASH - OTHER	WCOTH	0.14482	0.01142	0.00114	0.03553	0.02080	0.01188
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	RESIDENTIAL		COMMERCIAL		
			RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED RATIOS CONT.						
2							
3	ACCT 912-DEMO & SELLING	EXP912	0.89547	0.01375	0.08231	0.00008	0.00005
4	ACCT 913-ADVERTISING EXP	EXP913	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	0.75951	0.02785	0.14691	0.00293	0.00623
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	0.75951	0.02785	0.14691	0.00293	0.00623
7	ACCT 923-OUTSIDE SERVICES	EXP923	0.75951	0.02785	0.14691	0.00293	0.00623
8	ACCT 924-PROPERTY INSURANCE	EXP924	0.66606	0.02802	0.17220	0.00558	0.01309
9	ACCT 925-INJURIES & DAMAGES	EXP925	0.75951	0.02785	0.14691	0.00293	0.00623
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	0.75951	0.02785	0.14691	0.00293	0.00623
11	ACCT 928-REG COMMISSION EXP	EXP928	0.68694	0.02133	0.18363	0.00454	0.00966
12	ACCT 930-MISC GEN EXP	EXP930	0.75951	0.02785	0.14691	0.00293	0.00623
13	ACCT 931-RENTS	EXP931	0.75951	0.02785	0.14691	0.00293	0.00623
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	0.76039	0.02905	0.14499	0.00289	0.00616
15							
16							
17	LABOR ACCT 820-867	LABTM	0.54982	0.02231	0.21213	0.00887	0.02169
18	LABOR ACCT 871-881	LABDO	0.71321	0.03097	0.17950	0.00374	0.00755
19	LABOR ACCT 874-881 & 886-894	LABDM	0.67871	0.02889	0.16226	0.00526	0.01263
20	LAROR ACCT 902-906	LABCA	0.89068	0.02131	0.07974	0.00009	0.00005
21	LABOR ACCT 908-910	LABCS	0.87203	0.04092	0.07893	0.00008	0.00004
22							
23							
24							
25	ACCTS 902-904	EXP9024	0.85945	0.01716	0.08441	0.00044	0.00519
26	ACCTS 874 - 879	EXP87479	0.70758	0.03066	0.17975	0.00393	0.00811
27	ACCTS 908 & 909	EXP9089	0.87203	0.04092	0.07893	0.00008	0.00004
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.70136	0.02686	0.16119	0.00458	0.01087
29	TOTAL GENERAL PLANT	GENPLT	0.76039	0.02905	0.14499	0.00289	0.00616
30	WORKING CASH 1/8 OF O&M	WCOM	0.74732	0.02468	0.14646	0.00330	0.00812
31	PRESENT REVENUE	TOTREV	0.68694	0.02133	0.18363	0.00454	0.00966
32	PAYROLL EXCLUDING A&G	PAYXAG	0.75951	0.02785	0.14691	0.00293	0.00623
33	COMMON PLANT	PLTCOMN	0.00000	0.00000	0.00000	0.00000	0.00000
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	0.78988	0.05338	0.04146	0.00457	0.01535
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	0.68237	0.02135	0.18674	0.00463	0.00985
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0.95969	0.04031	0.00000	0.00000	0.00000
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	0.76316	0.03280	0.13894	0.00277	0.00593
38	WORKING CASH - GAS COSTS	WCGC	0.61612	0.02514	0.25925	0.01143	0.00000
39	WORKING CASH - OTHER	WCOTH	0.74924	0.02468	0.14482	0.00318	0.00823
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED RATIOS CONT.				
2					
3	ACCT 912-DEMO & SELLING	EXP912	0.00010	0.00005	0.00009
4	ACCT 913-ADVERTISING EXP	EXP913	0.00000	0.00000	0.00000
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	0.00095	0.00416	0.02290
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	0.00095	0.00416	0.02290
7	ACCT 923-OUTSIDE SERVICES	EXP923	0.00095	0.00416	0.02290
8	ACCT 924-PROPERTY INSURANCE	EXP924	0.00201	0.00870	0.05022
9	ACCT 925-INJURIES & DAMAGES	EXP925	0.00095	0.00416	0.02290
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	0.00095	0.00416	0.02290
11	ACCT 928-REG COMMISSION EXP	EXP928	0.00234	0.00442	0.03789
12	ACCT 930-MISC GEN EXP	EXP930	0.00095	0.00416	0.02290
13	ACCT 931-RENTS	EXP931	0.00095	0.00416	0.02290
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	0.00094	0.00411	0.02265
15					
16					
17	LABOR ACCT 820-867	LABTM	0.00334	0.01440	0.08452
18	LABOR ACCT 871-881	LABDO	0.00109	0.00503	0.02696
19	LABOR ACCT 874-881 & 886-894	LABDM	0.00196	0.00839	0.04885
20	LAROR ACCT 902-906	LABCA	0.00009	0.00006	0.00011
21	LABOR ACCT 908-910	LABCS	0.00009	0.00005	0.00009
22					
23					
24					
25	ACCTS 902-904	EXP9024	0.00009	0.00009	0.02004
26	ACCTS 874 - 879	EXP87479	0.00118	0.00540	0.02930
27	ACCTS 908 & 909	EXP9089	0.00009	0.00005	0.00009
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.00162	0.00687	0.04214
29	TOTAL GENERAL PLANT	GENPLT	0.00094	0.00411	0.02265
30	WORKING CASH 1/8 OF O&M	WCOM	0.00119	0.00455	0.03076
31	PRESENT REVENUE	TOTREV	0.00234	0.00442	0.03789
32	PAYROLL EXCLUDING A&G	PAYXAG	0.00095	0.00416	0.02290
33	COMMON PLANT	PLTCOMN	0.00000	0.00000	0.00000
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	(0.00198)	0.01894	0.05728
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	0.00239	0.00451	0.03868
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0.00000	0.00000	0.00000
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	0.00091	0.00395	0.02186
38	WORKING CASH - GAS COSTS	WCGC	0.00457	0.02053	0.00000
39	WORKING CASH - OTHER	WCOTH	0.00114	0.00432	0.03121
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
1	INTERNALLY DEVELOPED RATIOS CONT.						
2							
3	ACCT 912-DEMO & SELLING	EXP912	0.00797	0.00004	0.00003	0.00002	0.00005
4	ACCT 913-ADVERTISING EXP	EXP913	0.00000	0.00000	0.00000	0.00000	0.00000
5	ACCT 920-ADMIN & GENERAL SALARY	EXP920	0.01900	0.00217	0.00707	0.00016	0.00016
6	ACCT 921-OFFICE SUPPIES & EXP	EXP921	0.01900	0.00217	0.00707	0.00016	0.00016
7	ACCT 923-OUTSIDE SERVICES	EXP923	0.01900	0.00217	0.00707	0.00016	0.00016
8	ACCT 924-PROPERTY INSURANCE	EXP924	0.03315	0.00486	0.01550	0.00036	0.00027
9	ACCT 925-INJURIES & DAMAGES	EXP925	0.01900	0.00217	0.00707	0.00016	0.00016
10	ACCT 926-EMPLOYEE PENSION & BENF	EXP926	0.01900	0.00217	0.00707	0.00016	0.00016
11	ACCT 928-REG COMMISSION EXP	EXP928	0.03348	0.00254	0.01116	0.00155	0.00051
12	ACCT 930-MISC GEN EXP	EXP930	0.01900	0.00217	0.00707	0.00016	0.00016
13	ACCT 931-RENTS	EXP931	0.01900	0.00217	0.00707	0.00016	0.00016
14	ACCT 932-MAINT OF GENERAL PLT	EXP932	0.01936	0.00216	0.00699	0.00016	0.00016
15							
16							
17	LABOR ACCT 820-867	LABTM	0.04776	0.00810	0.02604	0.00060	0.00041
18	LABOR ACCT 871-881	LABDO	0.02073	0.00251	0.00833	0.00018	0.00019
19	LABOR ACCT 874-881 & 886-894	LABDM	0.03269	0.00469	0.01505	0.00035	0.00026
20	LAROR ACCT 902-906	LABCA	0.00772	0.00004	0.00004	0.00002	0.00004
21	LABOR ACCT 908-910	LABCS	0.00765	0.00004	0.00003	0.00002	0.00004
22							
23							
24							
25	ACCTS 902-904	EXP9024	0.00693	0.00004	0.00608	0.00002	0.00006
26	ACCTS 874 - 879	EXP87479	0.02189	0.00274	0.00905	0.00020	0.00020
27	ACCTS 908 & 909	EXP9089	0.00765	0.00004	0.00003	0.00002	0.00004
28	REV CLAIMED ROR LESS GAS COSTS	REVCLAIM	0.02739	0.00378	0.01278	0.00034	0.00023
29	TOTAL GENERAL PLANT	GENPLT	0.01936	0.00216	0.00699	0.00016	0.00016
30	WORKING CASH 1/8 OF O&M	WCOM	0.02125	0.00243	0.00941	0.00032	0.00021
31	PRESENT REVENUE	TOTREV	0.03348	0.00254	0.01116	0.00155	0.00051
32	PAYROLL EXCLUDING A&G	PAYXAG	0.01900	0.00217	0.00707	0.00016	0.00016
33	COMMON PLANT	PLTCOMN	0.00000	0.00000	0.00000	0.00000	0.00000
34	CHANGE IN REVENUE @ EQUALIZED	REVCHGC	(0.00084)	0.00983	0.01903	(0.00575)	(0.00115)
35	CHANGE IN REVENUE @ PROPOSED	REVCHGP	0.03343	0.00256	0.01139	0.00158	0.00052
36	NET PLANT - RESIDENTIAL ONLY	RESNTPT	0.00000	0.00000	0.00000	0.00000	0.00000
37	CAPITALIZED LABOR EXCL ACCT 371	CAPLABX	0.02051	0.00211	0.00676	0.00015	0.00015
38	WORKING CASH - GAS COSTS	WCGC	0.05208	0.00919	0.00000	0.00091	0.00078
39	WORKING CASH - OTHER	WCOTH	0.02080	0.00233	0.00955	0.00031	0.00020
40							
41							
42							
43							
44							
45							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
1	INTERNALLY DEVELOPED CONT.								
2	----------								
3	REVENUES FROM GAS SALES								
4	BASE REVENUES		1.00000	0.70372	0.20122	0.04555	0.04739	0.00160	0.00052
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									
23									
24									
25									
26									
27									
28									
29									
30									
31									
32									
33									
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1	INTERNALLY DEVELOPED CONT.							
2	----------							
3	REVENUES FROM GAS SALES							
4	BASE REVENUES		0.18674	0.01449	0.00239	0.04316	0.03343	0.01396
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42								
43								
44								
45								

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		RESIDENTIAL		COMMERCIAL		
	ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1 INTERNALLY DEVELOPED CONT.						
2 ----------						
3 REVENUES FROM GAS SALES						
4 BASE REVENUES		0.68237	0.02135	0.18674	0.00463	0.00985
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
43						
44						
45						

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
1	INTERNALLY DEVELOPED CONT.				
2	----------				
3	REVENUES FROM GAS SALES				
4	BASE REVENUES		0.00239	0.00447	0.03868
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19					
20					
21					
22					
23					
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					
40					
41					
42					
43					
44					
45					

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
INTERNALLY DEVELOPED CONT.						
REVENUES FROM GAS SALES						
BASE REVENUES		0.03343	0.00257	0.01139	0.00160	0.00052

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

RATIO TABLE CONT.

INTERNALLY DEVELOPED

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
DEVELOPMENT OF UNCOLLECTABLE FACTOR								
RESIDENTIAL REVENUE	RESREV	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL REVENUE	COMREV	1.00000	0.00000	0.99862	0.00000	0.00000	0.00000	0.00138
INDUSTRIAL REVENUE	INDREV	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
TRANSPORTATION REVENUE	TRAREV	1.00000	0.00000	0.16517	0.64054	0.19429	0.00000	0.00000
ALLOCATION OF BAD DEBTS								
RESIDENTIAL	RESREV							
COMMERCIAL	COMREV							
INDUSTRIAL	INDREV							
TRANSPORTATION	TRAREV							
ALLOCATED BAD DEBTS	BADDEBT	1.00000	0.57549	0.17533	0.19116	0.05784	0.00000	0.00017

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
RATIO TABLE CONT.							
INTERNALLY DEVELOPED							
DEVELOPMENT OF UNCOLLECTABLE FACTOR							
RESIDENTIAL REVENUE	RESREV	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL REVENUE	COMREV	0.97089	0.02773	0.00000	0.00000	0.00000	0.00000
INDUSTRIAL REVENUE	INDREV	0.00000	0.00000	0.19083	0.80917	0.00000	0.00000
TRANSPORTATION REVENUE	TRAREV	0.00000	0.16517	0.00000	0.64054	0.00000	0.19429
ALLOCATION OF BAD DEBTS							
RESIDENTIAL	RESREV						
COMMERCIAL	COMREV						
INDUSTRIAL	INDREV						
TRANSPORTATION	TRAREV						
ALLOCATED BAD DEBTS	BADDEBT	0.12265	0.05268	0.00009	0.19108	0.00000	0.05784

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	RESIDENTIAL		COMMERCIAL		
		RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
RATIO TABLE CONT.						
INTERNALLY DEVELOPED						
DEVELOPMENT OF UNCOLLECTABLE FACTOR						
RESIDENTIAL REVENUE	RESREV	0.96311	0.03689	0.00000	0.00000	0.00000
COMMERCIAL REVENUE	COMREV	0.00000	0.00000	0.97089	0.02773	0.00000
INDUSTRIAL REVENUE	INDREV	0.00000	0.00000	0.00000	0.00000	0.00000
TRANSPORTATION REVENUE	TRAREV	0.00000	0.00000	0.00000	0.00000	0.16517
ALLOCATION OF BAD DEBTS						
RESIDENTIAL	RESREV					
COMMERCIAL	COMREV					
INDUSTRIAL	INDREV					
TRANSPORTATION	TRAREV					
ALLOCATED BAD DEBTS	BADDEBT	0.55426	0.02123	0.12265	0.00350	0.04917

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	INDUSTRIAL SM. VOL. (19)	INDUSTRIAL LG. VOL. (20)	INDUSTRIAL TRANS-PORTATION (21)
RATIO TABLE CONT.				
INTERNALLY DEVELOPED				
DEVELOPMENT OF UNCOLLECTABLE FACTOR				
RESIDENTIAL REVENUE	RESREV	0.00000	0.00000	0.00000
COMMERCIAL REVENUE	COMREV	0.00000	0.00000	0.00000
INDUSTRIAL REVENUE	INDREV	0.19083	0.80917	0.00000
TRANSPORTATION REVENUE	TRAREV	0.00000	0.00000	0.64054
ALLOCATION OF BAD DEBTS				
RESIDENTIAL	RESREV			
COMMERCIAL	COMREV			
INDUSTRIAL	INDREV			
TRANSPORTATION	TRAREV			
ALLOCATED BAD DEBTS	BADDEBT	0.00009	0.00037	0.19070

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	PUBLIC AUTHORITY SM. VOL. (22)	PUBLIC AUTHORITY LG. VOL. (23)	PUBLIC AUTHORITY TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
RATIO TABLE CONT.						
INTERNALLY DEVELOPED						
DEVELOPMENT OF UNCOLLECTABLE FACTOR						
RESIDENTIAL REVENUE	RESREV	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL REVENUE	COMREV	0.00000	0.00000	0.00000	0.00000	0.00138
INDUSTRIAL REVENUE	INDREV	0.00000	0.00000	0.00000	0.00000	0.00000
TRANSPORTATION REVENUE	TRAREV	0.00000	0.00000	0.19429	0.00000	0.00000
ALLOCATION OF BAD DEBTS						
RESIDENTIAL	RESREV					
COMMERCIAL	COMREV					
INDUSTRIAL	INDREV					
TRANSPORTATION	TRAREV					
ALLOCATED BAD DEBTS	BADDEBT	0.00000	0.00000	0.05784	0.00000	0.00017

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	TOTAL COMPANY (1)	RESIDENTIAL (2)	TOTAL COMMERCIAL (3)	TOTAL INDUSTRIAL (4)	TOTAL PUBLIC AUTH. (5)	SPECIAL GAS LIGHT SERVICE (6)	IRRIGATION (7)
INTERNALLY DEVELOPED CONT.								
487-FORFEITED DISCOUNTS								
REVENUE BY CLASS - RANGE NAME DEFINITION								
RESIDENTIAL SERVICE	REV487A	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
RESIDENTIAL CARES	REV487C	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL SM. VOL.	REV487D	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL LG. VOL.	REV487F	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL TRANSPORTATION	REV487G	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
INDUSTRIAL SM. VOL.	REV487H	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
INDUSTRIAL LG. VOL.	REV487I	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
INDUSTRIAL TRANSPORTATION	REV487J	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
PUBLIC AUTHORITY SM. VOL.	REV487K	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
PUBLIC AUTHORITY LG. VOL.	REV487L	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
PUBLIC AUTHORITY TRANSPORT.	REV487M	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
IRRIGATION	REV487N	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
487-FORFEITED DISCOUNTS								
REVENUE BY CLASS - ALLOCATION								
RESIDENTIAL SERVICE	REV487A							
RESIDENTIAL CARES	REV487C							
COMMERCIAL SM. VOL.	REV487D							
COMMERCIAL LG. VOL.	REV487F							
COMMERCIAL TRANSPORTATION	REV487G							
INDUSTRIAL SM. VOL.	REV487H							
INDUSTRIAL LG. VOL.	REV487I							
INDUSTRIAL TRANSPORTATION	REV487J							
PUBLIC AUTHORITY SM. VOL.	REV487K							
PUBLIC AUTHORITY LG. VOL.	REV487L							
PUBLIC AUTHORITY TRANSPORT.	REV487M							
IRRIGATION	REV487N							
TOTAL FOREITED DISCOUNTS	FORFDISC	1.00000	0.51890	0.26804	0.11527	0.09687	0.00000	0.00092

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

	ALLOC	COMMERCIAL SM. VOL. (8)	COMMERCIAL LG. VOL. (9)	INDUSTRIAL SM. VOL. (10)	INDUSTRIAL LG. VOL. (11)	PUBLIC AUTHORITY SM. VOL. (12)	PUBLIC AUTHORITY LG. VOL. (13)
1 INTERNALLY DEVELOPED CONT.							
2 ----------							
3 487-FORFEITED DISCOUNTS							
4 REVENUE BY CLASS - RANGE NAME DEFINITION							
5 RESIDENTIAL SERVICE	REV487A	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
6							
7 RESIDENTIAL CARES	REV487C	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
8 COMMERCIAL SM. VOL.	REV487D	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
9							
10 COMMERCIAL LG. VOL.	REV487F	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
11 COMMERCIAL TRANSPORTATION	REV487G	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
12 INDUSTRIAL SM. VOL.	REV487H	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
13 INDUSTRIAL LG. VOL.	REV487I	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
14 INDUSTRIAL TRANSPORTATION	REV487J	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
15 PUBLIC AUTHORITY SM. VOL.	REV487K	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
16 PUBLIC AUTHORITY LG. VOL.	REV487L	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
17 PUBLIC AUTHORITY TRANSPORT.	REV487M	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
18 IRRIGATION	REV487N	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
19							
20 487-FORFEITED DISCOUNTS							
21 REVENUE BY CLASS - ALLOCATION							
22 RESIDENTIAL SERVICE	REV487A						
23							
24 RESIDENTIAL CARES	REV487C						
25 COMMERCIAL SM. VOL.	REV487D						
26							
27 COMMERCIAL LG. VOL.	REV487F						
28 COMMERCIAL TRANSPORTATION	REV487G						
29 INDUSTRIAL SM. VOL.	REV487H						
30 INDUSTRIAL LG. VOL.	REV487I						
31 INDUSTRIAL TRANSPORTATION	REV487J						
32 PUBLIC AUTHORITY SM. VOL.	REV487K						
33 PUBLIC AUTHORITY LG. VOL.	REV487L						
34 PUBLIC AUTHORITY TRANSPORT.	REV487M						
35 IRRIGATION	REV487N						
36 TOTAL FOREITED DISCOUNTS	FORFDISC	0.21558	0.05246	0.00537	0.10990	0.03319	0.06367
37							
38							
39							
40							
41							
42							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

			RESIDENTIAL		COMMERCIAL		
		ALLOC	RESIDENTIAL SERVICE (14)	CARES (15)	SM. VOL. (16)	LG. VOL. (17)	TRANS-PORTATION (18)
1	INTERNALLY DEVELOPED CONT.						
2	----------						
3	487-FORFEITED DISCOUNTS						
4	REVENUE BY CLASS - RANGE NAME DEFINITION						
5	RESIDENTIAL SERVICE	REV487A	1.00000	0.00000	0.00000	0.00000	0.00000
6							
7	RESIDENTIAL CARES	REV487C	0.00000	1.00000	0.00000	0.00000	0.00000
8	COMMERCIAL SM. VOL.	REV487D	0.00000	0.00000	1.00000	0.00000	0.00000
9							
10	COMMERCIAL LG. VOL.	REV487F	0.00000	0.00000	0.00000	1.00000	0.00000
11	COMMERCIAL TRANSPORTATION	REV487G	0.00000	0.00000	0.00000	0.00000	1.00000
12	INDUSTRIAL SM. VOL.	REV487H	0.00000	0.00000	0.00000	0.00000	0.00000
13	INDUSTRIAL LG. VOL.	REV487I	0.00000	0.00000	0.00000	0.00000	0.00000
14	INDUSTRIAL TRANSPORTATION	REV487J	0.00000	0.00000	0.00000	0.00000	0.00000
15	PUBLIC AUTHORITY SM. VOL.	REV487K	0.00000	0.00000	0.00000	0.00000	0.00000
16	PUBLIC AUTHORITY LG. VOL.	REV487L	0.00000	0.00000	0.00000	0.00000	0.00000
17	PUBLIC AUTHORITY TRANSPORT.	REV487M	0.00000	0.00000	0.00000	0.00000	0.00000
18	IRRIGATION	REV487N	0.00000	0.00000	0.00000	0.00000	0.00000
19							
20	487-FORFEITED DISCOUNTS						
21	REVENUE BY CLASS - ALLOCATION						
22	RESIDENTIAL SERVICE	REV487A					
23							
24	RESIDENTIAL CARES	REV487C					
25	COMMERCIAL SM. VOL.	REV487D					
26							
27	COMMERCIAL LG. VOL.	REV487F					
28	COMMERCIAL TRANSPORTATION	REV487G					
29	INDUSTRIAL SM. VOL.	REV487H					
30	INDUSTRIAL LG. VOL.	REV487I					
31	INDUSTRIAL TRANSPORTATION	REV487J					
32	PUBLIC AUTHORITY SM. VOL.	REV487K					
33	PUBLIC AUTHORITY LG. VOL.	REV487L					
34	PUBLIC AUTHORITY TRANSPORT.	REV487M					
35	IRRIGATION	REV487N					
36	TOTAL FOREITED DISCOUNTS	FORFDISC	0.50846	0.01044	0.21558	0.00581	0.04665
37							
38							
39							
40							
41							
42							

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		INDUSTRIAL		
	ALLOC	SM. VOL. (19)	LG. VOL. (20)	TRANS-PORTATION (21)
1 INTERNALLY DEVELOPED CONT.				
2 ----------				
3 487-FORFEITED DISCOUNTS				
4 REVENUE BY CLASS - RANGE NAME DEFINITION				
5 RESIDENTIAL SERVICE	REV487A	0.00000	0.00000	0.00000
6				
7 RESIDENTIAL CARES	REV487C	0.00000	0.00000	0.00000
8 COMMERCIAL SM. VOL.	REV487D	0.00000	0.00000	0.00000
9				
10 COMMERCIAL LG. VOL.	REV487F	0.00000	0.00000	0.00000
11 COMMERCIAL TRANSPORTATION	REV487G	0.00000	0.00000	0.00000
12 INDUSTRIAL SM. VOL.	REV487H	1.00000	0.00000	0.00000
13 INDUSTRIAL LG. VOL.	REV487I	0.00000	1.00000	0.00000
14 INDUSTRIAL TRANSPORTATION	REV487J	0.00000	0.00000	1.00000
15 PUBLIC AUTHORITY SM. VOL.	REV487K	0.00000	0.00000	0.00000
16 PUBLIC AUTHORITY LG. VOL.	REV487L	0.00000	0.00000	0.00000
17 PUBLIC AUTHORITY TRANSPORT.	REV487M	0.00000	0.00000	0.00000
18 IRRIGATION	REV487N	0.00000	0.00000	0.00000
19				
20 487-FORFEITED DISCOUNTS				
21 REVENUE BY CLASS - ALLOCATION				
22 RESIDENTIAL SERVICE	REV487A			
23				
24 RESIDENTIAL CARES	REV487C			
25 COMMERCIAL SM. VOL.	REV487D			
26				
27 COMMERCIAL LG. VOL.	REV487F			
28 COMMERCIAL TRANSPORTATION	REV487G			
29 INDUSTRIAL SM. VOL.	REV487H			
30 INDUSTRIAL LG. VOL.	REV487I			
31 INDUSTRIAL TRANSPORTATION	REV487J			
32 PUBLIC AUTHORITY SM. VOL.	REV487K			
33 PUBLIC AUTHORITY LG. VOL.	REV487L			
34 PUBLIC AUTHORITY TRANSPORT.	REV487M			
35 IRRIGATION	REV487N			
36 TOTAL FOREITED DISCOUNTS	FORFDISC	0.00537	0.01110	0.09880
37				
38				
39				
40				
41				
42				

UNS GAS COMPANY
COST OF SERVICE STUDY
12 MONTHS ENDED DECEMBER 31, 2005
UNS GAS POSITION-FINAL

		PUBLIC AUTHORITY				
	ALLOC	SM. VOL. (22)	LG. VOL. (23)	TRANS-PORTATION (24)	SPECIAL GAS LIGHT SERVICE (25)	IRRIGATION (26)
INTERNALLY DEVELOPED CONT.						
487-FORFEITED DISCOUNTS						
REVENUE BY CLASS - RANGE NAME DEFINITION						
RESIDENTIAL SERVICE	REV487A	0.00000	0.00000	0.00000	0.00000	0.00000
RESIDENTIAL CARES	REV487C	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL SM. VOL.	REV487D	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL LG. VOL.	REV487F	0.00000	0.00000	0.00000	0.00000	0.00000
COMMERCIAL TRANSPORTATION	REV487G	0.00000	0.00000	0.00000	0.00000	0.00000
INDUSTRIAL SM. VOL.	REV487H	0.00000	0.00000	0.00000	0.00000	0.00000
INDUSTRIAL LG. VOL.	REV487I	0.00000	0.00000	0.00000	0.00000	0.00000
INDUSTRIAL TRANSPORTATION	REV487J	0.00000	0.00000	0.00000	0.00000	0.00000
PUBLIC AUTHORITY SM. VOL.	REV487K	1.00000	0.00000	0.00000	0.00000	0.00000
PUBLIC AUTHORITY LG. VOL.	REV487L	0.00000	1.00000	0.00000	0.00000	0.00000
PUBLIC AUTHORITY TRANSPORT.	REV487M	0.00000	0.00000	1.00000	0.00000	0.00000
IRRIGATION	REV487N	0.00000	0.00000	0.00000	0.00000	1.00000
487-FORFEITED DISCOUNTS						
REVENUE BY CLASS - ALLOCATION						
RESIDENTIAL SERVICE	REV487A					
RESIDENTIAL CARES	REV487C					
COMMERCIAL SM. VOL.	REV487D					
COMMERCIAL LG. VOL.	REV487F					
COMMERCIAL TRANSPORTATION	REV487G					
INDUSTRIAL SM. VOL.	REV487H					
INDUSTRIAL LG. VOL.	REV487I					
INDUSTRIAL TRANSPORTATION	REV487J					
PUBLIC AUTHORITY SM. VOL.	REV487K					
PUBLIC AUTHORITY LG. VOL.	REV487L					
PUBLIC AUTHORITY TRANSPORT.	REV487M					
IRRIGATION	REV487N					
TOTAL FOREITED DISCOUNTS	FORFDISC	0.03319	0.00758	0.05610	0.00000	0.00092

UNS Gas, Inc.
Summary of Revenues by Customer Classifications
Adjusted Present Rates And Proposed Rates
Test Year Ended December 31, 2005
(Thousands of Dollars)

Line No.	Class of Service	Adjusted Present Net Revenue	Proposed Net Revenue	Proposed Net Increase	Proposed Percent Increase (a)	Line No.
1	Residential Service	$32,152,423	$38,808,927	$6,656,504	20.70%	1
2	Commercial Gas Service	8,743,529	10,553,698	1,810,169	20.70%	2
3	Industrial Gas Service	313,597	378,871	65,274	20.81%	3
4	Public Authority Gas Service	1,645,073	1,985,511	340,439	20.69%	4
5	Special Gas Light Service	73,078	87,999	14,921	20.42%	5
6	Irrigation Service	23,562	28,441	4,878	20.70%	6
7	Transportation Customers	2,737,961	3,304,800	566,839	20.70%	7
8	Subtotal	45,689,224	55,148,247	9,459,023	20.70%	8
9	Other Operating Revenue	1,480,303	1,480,303	0	0.00%	9
10	Total	$47,169,527	$56,628,550	$9,459,023	20.05%	10

Supporting Schedules	Recap Schedules
(a) H-2 (P2)	A-1

UNS Gas, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Year Ended December 31, 2005

Line No.	Class of Service	Rate Schedule Present	Proposed	Actual Therm Sales	Actual Average Number of Customers	Actual Average Therm per Customer	Test Year End Adjustments	Adjusted Therm Sales	Adjusted Average Number of Customers	Adjusted Average Therm per Customer	Line No.
1	Residential Service (R10)	10	10	66,430,297	118,822	559	2,521,379	68,951,676	120,636	572	1
2	Residential Service Cares (R12)	12	12	2,526,433	5,264	480	287,411	2,813,844	5,660	497	2
3	Small Volume Commercial Service (C20)	20	20	28,407,189	10,849	2,618	606,878	29,014,067	10,919	2,657	3
4	Large Volume Commercial Service (C22)	22	22	1,209,282	11	109,935	70,348	1,279,629	11	119,091	4
5	Commercial Transportation			6,181,423	9	686,825	(3,704,317)	2,477,106	6	412,851	5
6	Small Volume Industrial Service (I-30)	30	30	511,826	13	40,407	0	511,826	13	40,407	6
7	Large Volume Industrial Service (I-32)	32	32	2,297,027	7	328,147	0	2,297,027	7	328,147	7
8	Industrial Transportation			16,082,897	10	1,608,290	3,230,222	19,313,119	12	1,609,427	8
9	Small Volume Public Authority (PA-40)	40	40	5,585,336	1,046	5,341	242,850	5,828,186	1,058	5,510	9
10	Large Volume Public Authority (PA-42)	42	42	1,144,332	5	228,866	(115,937)	1,028,395	5	193,275	10
11	Public Authority Transportation			4,056,235	3	1,352,078	474,095	4,530,330	4	1,132,583	11
12	Special Gas Light Service (PA-44)	44	44	101,855	3	33,952	0	101,855	3	33,952	12
13	Irrigation Service (IR-60)	60	60	86,652	6	14,442	152	86,803	6	14,467	13
14	Total Gas Service			134,620,784	136,048	990	3,613,080	138,233,864	138,340	999	14

UNS Gas, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Year Ended December 31, 2005

Line No.	Class of Service	Actual Net Revenue	Test Year End Adjustments	Adjusted Net Revenue	Proposed Increase $	Proposed Increase %	Proposed Net Revenue	Line No.
1	Residential Service (R10)	$30,267,169	$909,769	$31,176,937	$6,454,550	20.70%	$37,631,487	1
2	Residential Service Cares (R12)	855,865	119,621	975,486	201,954	20.70%	1,177,440	2
3	Small Volume Commercial Service (C20)	8,375,800	156,080	8,531,880	1,766,352	20.70%	10,298,232	3
4	Large Volume Commercial Service (C22)	200,233	11,416	211,649	43,817	20.70%	255,465	4
5	Commercial Transportation	966,024	515,766	450,258	93,217	20.70%	543,475	5
6	Small Volume Industrial Service (I-30)	109,190	0	109,190	22,605	20.70%	131,795	6
7	Large Volume Industrial Service (I-32)	204,407	0	204,407	42,668	20.87%	247,076	7
8	Industrial Transportation	1,326,122	441,213	1,767,335	365,891	20.70%	2,133,226	8
9	Small Volume Public Authority (PA-40)	1,468,769	58,763	1,527,532	316,244	20.70%	1,843,776	9
10	Large Volume Public Authority (PA-42)	130,631	(13,090)	117,541	24,194	20.58%	141,736	10
11	Public Authority Transportation	445,816	74,552	520,368	107,732	20.70%	628,100	11
12	Special Gas Light Service (PA-44)	73,078	0	73,078	14,921	20.42%	87,999	12
13	Irrigation Service (IR-60)	23,519	44	23,562	4,878	20.70%	28,441	13
14	Total Gas Service	$44,446,621	$2,274,134	$45,689,224	$9,459,023	20.70%	$55,148,247	14

UNS Gas, Inc.
Comparison of Present And Proposed Rates
Test Year Ended December 31, 2005

	Present Rate	Proposed Rate	Increase $	Increase %
Residential Service (R10)				
Customer Charge (Sum: Apr - Nov)	$7.00	$20.00	$13.00	185.71%
Customer Charge (Win: Dec-Mar)	$7.00	$11.00	$4.00	57.14%
Distribution Margin Therms	$0.3004	$0.1844	-$0.1160	-38.61%
Residential Service Cares (R12)				
Customer Charge (Sum: Apr - Nov)	$7.00	$20.00	$13.00	185.71%
Customer Charge (Win: Present: Nov - Apr, Proposed: Dec-Mar)	$7.00	$11.00	$4.00	57.14%
Distribution Margin Therms	$0.3004	$0.1844	-$0.1160	-38.61%
Small Commercial Service (C20)				
Customer Charge	$11.00	$20.00	$9.00	81.82%
Distribution Margin Therms	$0.2420	$0.2625	$0.0205	8.46%
Large Commercial Service (C22)				
Customer Charge	$85.00	$120.00	$35.00	41.18%
Distribution Margin Therms	$0.1551	$0.1937	$0.0386	24.90%
Small Volume Industrial Service (I-30):				
Customer Charge	$11.00	$20.00	$9.00	81.82%
Distribution Margin Therms	$0.2122	$0.2547	$0.0425	20.01%
Large Volume Industrial Service (I-32):				
Customer Charge	$85.00	$120.00	$35.00	41.18%
Distribution Margin Therms	$0.0864	$0.1082	$0.0218	25.22%
Small Volume PA (PA-40)				
Customer Charge	$11.00	$20.00	$9.00	81.82%
Distribution Margin Therms	$0.2354	$0.2701	$0.0347	14.76%
Large Volume PA (PA-42)				
Customer Charge	$85.00	$120.00	$35.00	41.18%
Distribution Margin Therms	$0.1084	$0.1356	$0.0272	25.09%
Special Gas Light Service (PA-44):				
Customer Charge Lighting Group A	$13.57	$16.41	$2.84	20.95%
Customer Charge Lighting Group B	$16.28	$19.64	$3.36	20.61%
Irrigation Service (IR-60)				
Customer Charge	$11.00	$20.00	$9.00	81.82%
Distribution Margin Therms	$0.2876	$0.3423	$0.0547	19.02%

UNS Gas, Inc.
Typical Bill Comparison - Present And Proposed Rates
Test Year Ended December 31, 2005

Residential Service (R10)

Customer Charge (Sum: Apr - Nov)	$7.00	$20.00
Distribution Margin Therms	0.3004	0.1844

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
5	$8.50	$20.92	$12.42	146.08%
10	$10.00	$21.84	$11.84	118.35%
20	$13.01	$23.69	$10.68	82.10%
35	$17.51	$26.45	$8.94	51.05%
50	$22.02	$29.22	$7.20	32.70%
75	$29.53	$33.83	$4.30	14.56%
100	$37.04	$38.44	$1.40	3.78%
250	$82.10	$66.10	($16.00)	-19.49%
500	$157.20	$112.20	($45.00)	-28.62%

Residential Service (R10)

Customer Charge (Win: Dec-Mar)	$7.00	$11.00
Distribution Margin Therms	0.3004	0.1844

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
5	$8.50	$11.92	$3.42	40.23%
10	$10.00	$12.84	$2.84	28.39%
20	$13.01	$14.69	$1.68	12.92%
35	$17.51	$17.45	($0.06)	-0.34%
50	$22.02	$20.22	($1.80)	-8.17%
75	$29.53	$24.83	($4.70)	-15.91%
100	$37.04	$29.44	($7.60)	-20.52%
250	$82.10	$57.10	($25.00)	-30.45%
500	$157.20	$103.20	($54.00)	-34.35%

UNS Gas, Inc.
Typical Bill Comparison - Present And Proposed Rates
Test Year Ended December 31, 2005

Residential Service Cares (R12)		
Customer Charge (Summer)	$7.00	$20.00
Distribution Margin Therms	0.3004	0.1844
Customer Charge Monthly Discount		6.50

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
5	$8.50	$14.42	$5.92	69.63%
10	$10.00	$15.34	$5.34	53.38%
20	$13.01	$17.19	$4.18	32.14%
35	$17.51	$19.95	$2.44	13.93%
50	$22.02	$22.72	$0.70	3.18%
75	$29.53	$27.33	($2.20)	-7.45%
100	$37.04	$31.94	($5.10)	-13.77%
250	$82.10	$59.60	($22.50)	-27.40%
500	$157.20	$105.70	($51.50)	-32.76%

Residential Service Cares (R12)		
Customer Charge (Winter)	$7.00	$11.00
Distribution Margin Therms	0.3004	0.1844
- (Discount Nov - Apr up to 100 therms)	0.1500	
- (Monthly Discount		6.50

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
5	$7.75	$5.42	($2.33)	-30.04%
10	$8.50	$6.34	($2.16)	-25.36%
20	$10.00	$8.19	($1.81)	-18.12%
35	$12.25	$10.95	($1.30)	-10.58%
50	$14.50	$13.72	($0.78)	-5.38%
75	$18.25	$18.33	$0.08	0.44%
100	$22.00	$22.94	$0.94	4.28%
250	$67.06	$50.60	($16.46)	-24.54%
500	$142.16	$96.70	($45.46)	-31.97%

UNS Gas, Inc.
Typical Bill Comparison - Present And Proposed Rates
Test Year Ended December 31, 2005

Small Commercial Service (C20)		
Customer Charge	$11.00	$20.00
Distribution Margin Therms	$0.2420	$0.2625

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
50	$23.10	$33.12	$10.02	43.39%
100	$35.20	$46.25	$11.05	31.38%
500	$132.00	$151.23	$19.23	14.57%
1,000	$253.00	$282.47	$29.47	11.65%
1,500	$374.00	$413.70	$39.70	10.62%
2,500	$616.00	$676.17	$60.17	9.77%
5,000	$1,221.00	$1,332.34	$111.34	9.12%
7,500	$1,826.00	$1,988.51	$162.51	8.90%
10,000	$2,431.00	$2,644.68	$213.68	8.79%

Large Commercial Service (C22)		
Customer Charge	$85.00	$120.00
Distribution Margin Therms	$0.1551	$0.1937

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
10,001	$1,636	$2,057	$421	25.75%
12,500	$2,024	$2,542	$518	25.58%
15,000	$2,412	$3,026	$614	25.47%
17,500	$2,799	$3,510	$711	25.39%
20,000	$3,187	$3,994	$807	25.33%
25,000	$3,963	$4,963	$1,001	25.25%
30,000	$4,738	$5,932	$1,194	25.19%
45,000	$7,065	$8,837	$1,773	25.10%
75,000	$11,718	$14,649	$2,932	25.02%

UNS Gas, Inc.
Typical Bill Comparison - Present And Proposed Rates
Test Year Ended December 31, 2005

Small Volume Industrial Service (I-30):

Customer Charge	$11.00	$20.00
Distribution Margin Therms	$0.2122	$0.2547

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
50	$21.61	$32.73	$11.12	51.47%
100	$32.22	$45.47	$13.25	41.11%
500	$117.10	$147.34	$30.24	25.82%
1,000	$223.20	$274.67	$51.47	23.06%
1,500	$329.30	$402.01	$72.71	22.08%
2,500	$541.50	$656.68	$115.18	21.27%
5,000	$1,072.00	$1,293.36	$221.36	20.65%
7,500	$1,602.50	$1,930.04	$327.54	20.44%
10,000	$2,133.00	$2,566.71	$433.71	20.33%

Large Volume Industrial Service (I-32):

Customer Charge	$85.00	$120.00
Distribution Margin Therms	$0.0864	$0.1082

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
10,001	$949.09	$1,201.99	$252.91	26.65%
15,000	$1,381.00	$1,742.83	$361.83	26.20%
20,000	$1,813.00	$2,283.77	$470.77	25.97%
30,000	$2,677.00	$3,365.66	$688.66	25.72%
50,000	$4,405.00	$5,529.43	$1,124.43	25.53%
75,000	$6,565.00	$8,234.14	$1,669.14	25.42%
100,000	$8,725.00	$10,938.85	$2,213.85	25.37%
125,000	$10,885.00	$13,643.57	$2,758.57	25.34%
150,000	$13,045.00	$16,348.28	$3,303.28	25.32%

UNS Gas, Inc.
Typical Bill Comparison - Present And Proposed Rates
Test Year Ended December 31, 2005

Small Volume Public Authority (PA-40)		
Customer Charge	$11.00	$20.00
Distribution Margin Therms	$0.2354	$0.2701

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
50	$22.77	$33.51	$10.74	47.15%
100	$34.54	$47.01	$12.47	36.11%
500	$128.70	$155.07	$26.37	20.49%
1,000	$246.40	$290.14	$43.74	17.75%
1,500	$364.10	$425.21	$61.11	16.78%
2,500	$599.50	$695.35	$95.85	15.99%
5,000	$1,188.00	$1,370.69	$182.69	15.38%
7,500	$1,776.50	$2,046.04	$269.54	15.17%
10,000	$2,365.00	$2,721.39	$356.39	15.07%

Large Volume Public Authority (PA-42)		
Customer Charge	$85.00	$120.00
Distribution Margin Therms	$0.1084	$0.1356

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
10,001	$1,169.11	$1,476.12	$307.01	26.26%
15,000	$1,711.00	$2,153.98	$442.98	25.89%
20,000	$2,253.00	$2,831.97	$578.97	25.70%
30,000	$3,337.00	$4,187.96	$850.96	25.50%
50,000	$5,505.00	$6,899.94	$1,394.94	25.34%
75,000	$8,215.00	$10,289.90	$2,074.90	25.26%
100,000	$10,925.00	$13,679.87	$2,754.87	25.22%
125,000	$13,635.00	$17,069.84	$3,434.84	25.19%
150,000	$16,345.00	$20,459.81	$4,114.81	25.17%

UNS Gas, Inc.
Typical Bill Comparison - Present And Proposed Rates
Test Year Ended December 31, 2005

Special Gas Light Service (PA-44):		
Customer Charge Lighting Group A	$13.57	$16.41
Customer Charge Lighting Group B	$16.28	$19.64

Average Montly Customers	Annual Bill Present	Annual Bill Proposed	Proposed Increase $	Proposed Increase %
Customer Charge Lighting Group A	$162.84	$196.96	$34.12	20.95%
Customer Charge Lighting Group B	$195.36	$235.63	$40.27	20.61%

Irrigation Service (IR-60)		
Customer Charge	$11.00	$20.00
Distribution Margin Therms	$0.2876	$0.3423

Average Therms per Month	Total Bill Present Rate	Total Bill Proposed Rate	Proposed Increase $	Proposed Increase %
50	$25.38	$37.12	$11.74	46.24%
100	$39.76	$54.23	$14.47	36.39%
500	$154.80	$191.15	$36.35	23.48%
1,000	$298.60	$362.30	$63.70	21.33%
1,500	$442.40	$533.46	$91.06	20.58%
2,500	$730.00	$875.76	$145.76	19.97%
5,000	$1,449.00	$1,731.52	$282.52	19.50%
7,500	$2,168.00	$2,587.28	$419.28	19.34%
10,000	$2,887.00	$3,443.04	$556.04	19.26%

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

Usage Range - Therms				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	Bills		Therms	Percent of Total
0	0	21,887	0	21,887	34.6%	0	0.0%
1	10	20,236	103,814	42,123	66.7%	103,814	0.4%
11	20	10,554	158,678	52,678	83.4%	262,492	0.9%
21	30	6,879	172,369	59,557	94.3%	434,861	1.5%
31	40	5,212	182,707	64,769	102.5%	617,568	2.2%
41	50	4,431	199,435	69,200	53.2%	817,002	2.9%
51	60	3,650	200,647	72,850	56.0%	1,017,650	3.6%
61	70	3,237	209,856	76,087	58.4%	1,227,506	4.3%
71	80	3,005	225,003	79,092	60.8%	1,452,509	5.1%
81	90	2,635	223,527	81,727	62.8%	1,676,036	5.9%
91	100	2,429	229,862	84,156	64.6%	1,905,899	6.7%
101	110	2,169	226,770	86,325	66.3%	2,132,668	7.5%
111	120	1,955	223,656	88,281	67.8%	2,356,324	8.2%
121	130	1,806	224,465	90,087	69.2%	2,580,789	9.0%
131	140	1,650	221,706	91,737	70.5%	2,802,495	9.8%
141	150	1,580	227,690	93,317	71.7%	3,030,185	10.6%
151	160	1,364	210,344	94,681	72.7%	3,240,529	11.3%
161	170	1,233	202,262	95,915	73.7%	3,442,790	12.0%
171	180	1,259	218,877	97,174	74.6%	3,661,667	12.8%
181	190	1,082	198,816	98,256	75.5%	3,860,484	13.5%
191	200	1,101	213,351	99,357	76.3%	4,073,834	14.2%
201	300	7,506	1,833,493	106,863	82.1%	5,907,328	20.7%
301	400	4,906	1,688,157	111,769	85.9%	7,595,484	26.6%
401	500	3,632	1,614,618	115,402	88.6%	9,210,103	32.2%
501	1,000	8,610	5,903,468	124,012	95.3%	15,113,571	52.9%
1,001	2,500	4,839	7,316,452	128,851	99.0%	22,430,023	78.4%
2,501	5,000	950	3,135,213	129,801	99.7%	25,565,236	89.4%
5,001	10,000	329	2,261,838	130,130	100.0%	27,827,074	97.3%
10,001	25,000	59	767,539	130,189	100.0%	28,594,613	100.0%

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

Usage Range - Therms				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	Bills	Percent of Total	Therms	Percent of Total
0	0	1,601	0	1,601	12.8%	0	0.0%
1	10	1,696	7,224	3,297	26.4%	7,224	0.1%
11	20	935	11,907	4,231	33.9%	19,131	0.3%
21	30	593	12,561	4,824	38.6%	31,691	0.6%
31	40	476	15,057	5,300	42.4%	46,748	0.8%
41	50	438	18,182	5,738	45.9%	64,931	1.2%
51	60	309	16,276	6,047	48.4%	81,207	1.4%
61	70	288	17,609	6,335	50.7%	98,816	1.8%
71	80	250	17,968	6,585	52.7%	116,784	2.1%
81	90	215	17,459	6,800	54.4%	134,243	2.4%
91	100	222	20,264	7,022	56.2%	154,507	2.7%
101	110	159	16,077	7,181	57.5%	170,584	3.0%
111	120	193	21,614	7,373	59.0%	192,199	3.4%
121	130	176	21,625	7,550	60.4%	213,823	3.8%
131	140	146	19,340	7,696	61.6%	233,163	4.1%
141	150	128	18,176	7,823	62.6%	251,339	4.5%
151	160	121	18,505	7,944	63.6%	269,845	4.8%
161	170	121	19,752	8,066	64.5%	289,596	5.1%
171	180	124	21,371	8,190	65.5%	310,967	5.5%
181	190	103	18,659	8,293	66.3%	329,627	5.8%
191	200	95	18,770	8,388	67.1%	348,396	6.2%
201	300	784	162,518	9,172	73.4%	510,914	9.1%
301	400	559	168,560	9,731	77.9%	679,475	12.1%
401	500	397	159,725	10,128	81.0%	839,200	14.9%
501	1,000	951	630,346	11,079	88.6%	1,469,546	26.1%
1,001	2,500	893	1,388,981	11,972	95.8%	2,858,527	50.7%
2,501	5,000	342	1,174,399	12,314	98.5%	4,032,926	71.5%
5,001	10,000	151	1,102,031	12,465	99.7%	5,134,957	91.1%
10,001	25,000	34	502,868	12,499	100.0%	5,637,825	100.0%

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

Usage Range - Therms				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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%

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

Usage Range - Therms				Cumulative Bills		Cumulative Therms	
Lower	Upper	Number of Bills	Therms	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.