



0000161985

**UNS Electric, Inc.
New Application**

E-04204A-15-0142

**PART 3 OF 3
BARCODE # 0000161985**

**To review Part 1 please see:
BARCODE # 0000161983**

**To review Part 2 please see:
BARCODE # 0000161984**

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

SUSAN BITTER SMITH - CHAIRMAN
BOB STUMP
BOB BURNS
DOUG LITTLE
TOM FORESE

IN THE MATTER OF THE APPLICATION OF) DOCKET NO. E-04204A-15-_____
UNS ELECTRIC, 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 ELECTRIC, INC.)
DEVOTED TO ITS OPERATIONS)
THROUGHOUT THE STATE OF ARIZONA,)
AND FOR RELATED APPROVALS.)

UNS ELECTRIC, INC.

APPLICATION
TESTIMONY AND EXHIBITS

VOLUME 3 of 4

MAY 5, 2015

**Direct Testimony of
Denise A. Smith**

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Direct Testimony of

Denise A. Smith

on Behalf of

UNS Electric, Inc.

May 5, 2015

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Exhibits

Exhibit DAS-1	Clean version of Rules and Regulations
Exhibit DAS-2	Redlined version of Rules and Regulations

1 **I. INTRODUCTION.**

2
3 **Q. Please state your name and business address.**

4 A. My name is Denise Smith. My business address is 88 East Broadway Blvd., Tucson,
5 Arizona 85701.

6
7 **Q. What is your position with UNS Electric, Inc. (“UNS Electric” or the “Company”)?**

8 A. I am employed by Tucson Electric Power Company (“TEP”), a wholly-owned subsidiary
9 of UNS Energy Corporation (“UNS Energy”). I am the Director of Customer Service &
10 Programs for all the regulated subsidiaries of UNS Energy, including TEP, UNS Electric,
11 Inc. (“UNS Electric” or the “Company”) and UNS Gas, Inc.

12
13 **Q. Please describe your education and experience.**

14 A. I graduated from Northern Arizona University (“NAU”) earning a Bachelor of Science
15 degree in Mathematics with an extended major in Statistics, and then completed graduate
16 work in Statistics at NAU. After leaving NAU, I was hired by Pima Association of
17 Governments in the Travel Reduction Program, which reduces vehicle emissions by
18 targeting major employers to reduce employees’ travel to and from work. During my
19 tenure at TEP, I completed a Masters of Business Administration at the University of
20 Phoenix.

21
22 I was hired in 1996 by TEP as a Demand-Side Management (“DSM”) Analyst, developing,
23 analyzing and researching new DSM and energy-related market programs. In 1999, I
24 moved into the Pricing and Rates Department, where I developed cost-of-service and
25 revenue requirement models. In 2002, I was promoted to the Director of the Pricing and
26 Rates Department. In 2008, I accepted the position of Director of Conservation and
27 Renewable Programs. Most recently, in 2013, I took over as the Director of Customer

1 Service and Programs, including energy efficiency and other customer programs as well as
2 the call center, billing services, payments, and credit and collections.

3
4 **Q. What is the purpose of your Direct Testimony?**

5 A. I provide an overview of the Company's improvements to Customer Service since the
6 last rate case and discuss proposed changes to UNS Electric's Rules and Regulations
7 ("Rules").

8
9 **II. CUSTOMER SERVICE.**

10
11 **Q. What improvements have been made to Customer Service since the last rate case?**

12 A. In 2013, the Company completed technology upgrades to enhance Customer Service. The
13 first update was to the customer Interactive Voice Response (IVR) software which
14 increased the number of self-service options for customers. Customers can now hear
15 billing information such as outstanding balance and due date as well as ask for payment
16 extensions. The Company also upgraded the call-back system so that a customer can
17 elect to receive a return phone call from a Customer Service Representative rather than
18 waiting on hold. The new call-back system holds a customer's place in line and places
19 the Customer Service Representative on the call before dialing the customer.

20
21 The Company also has enhanced its communications with customers during power
22 outages by proactively informing them of the restoration progress through automated
23 call-backs and social media. The Company is also developing an interactive outage map
24 that will be accessible from any desktop computer or mobile device. In the case of major
25 outages, a dedicated phone line will be set up to give customers tailored information on
26 the outage restoration progress and Company representatives may be available on-site.

27

1 As a result of overall customer service improvements, the number of customer
2 complaints filed with the Commission over the last three (3) years has decreased by more
3 than 33% from 56 in 2011 to 37 in 2014. We will continue to focus on improving
4 Customer Service, better serving our customers and further reducing the number of
5 customer complaints.
6

7 **III. PROPOSED MODIFICATIONS OF RULES AND REGULATIONS.**

8
9 **Q. Why is UNS Electric proposing changes to its Rules?**

10 A. UNS Electric is proposing modifications to its Rules to update provisions to meet current
11 operational needs, better align them with our customers' needs and ultimately provide
12 better customer service. Many of UNS Electric's current Rules were derived from the
13 Arizona Administrative Code ("Code") which was adopted in 1982, more than 30 years
14 ago. The most recent changes to the Code were made in the 1990s. Since that time there
15 have been a number of societal and technological changes that necessitate updating the
16 Rules to align with current business practices. In addition, some of the proposed revisions
17 are intended to clarify and reorganize certain provisions of the Rules to make them easier
18 to read and understand and to reduce potential confusion. The clean version of the Rules is
19 attached as **Exhibit DAS-1**. The redlined changes to the Rules are attached as **Exhibit**
20 **DAS-2**.
21

22 **Q. Will you be describing all of the proposed Rule changes redlined in Exhibit DAS-2?**

23 A. No. We consider many of the changes to be non-substantive and are intended to clean-up
24 and clarify language in the Rules. Therefore, I am addressing those changes we consider
25 to be more substantive.
26
27

1 **Q. Why is UNS Electric proposing changes to Section 3, entitled “Establishment of**
2 **Service”?**

3 A. As Director of Customer Service, I am in a position of having day-to-day interaction with
4 our customers. When customers call needing assistance to pay their bills, we offer them a
5 number of options including due date extensions, payment plans or, if qualified,
6 information about the limited-income assistance programs. Despite our best efforts to
7 work with customers, the Company’s bad debt expense has increased and those costs are
8 ultimately passed through to other UNS Electric customers. Modifications to the
9 Company’s ability to require deposits and to retain deposits until customers demonstrate
10 credit worthiness are fair and reasonable and in the best interest of UNS Electric and its
11 customers.

12
13 **Q. Please describe the modifications UNS Electric is proposing regarding the**
14 **establishment and refund of customer deposits (Subsection 3.B).**

15 A. Establishment or Reestablishment of Deposits

16 As a way to mitigate bad debt, the Company currently has the ability – in certain
17 circumstances - to require a customer to establish or reestablish a deposit if the customer’s
18 bill is delinquent three or more times over a 12 month period. Or put another way, the
19 Company cannot require a deposit unless the customer’s account is delinquent three
20 months in a row or one out of every four months over the course of a year, which is
21 unreasonably lenient.

22
23 We believe it would be more fair and reasonable if UNS Electric had the ability to require
24 a deposit when a customer’s bill was delinquent two or more times over a 12 month period.
25 In addition, the Company should be able to require a deposit if, in the last 12 months, a
26 residential customer has filed bankruptcy or a non-residential customer’s financial
27 condition may jeopardize payment of their bill. We believe these modifications would

1 encourage customers to remain current on their bills, protect customers from building up
2 large unpaid balances and help the Company recover past due balances. It also could help
3 avoid situations such as the Company's recent experience of having one of its largest
4 customers file bankruptcy, leaving UNS Electric with unpaid bills totaling \$1.2 million.

5
6 Expiration or Refund of Deposits

7 Currently, deposits from residential customers automatically expire or are returned if, after
8 12 months, the customer has not been delinquent more than two times - even if the
9 customer has been disconnected for non-payment during this period. This too is overly
10 lenient. The Company proposes to modify this requirement to allow it to retain the deposit
11 if the residential customer has been delinquent two times over this 12 month period.
12 Retaining a deposit until a customer demonstrates credit worthiness for 12 consecutive
13 months is fair and reasonable. A bill isn't considered delinquent until 26 days, nearly one
14 month, after the bill date, which gives customers a considerable amount of time to make
15 their payment and remain in good financial standing with the Company. UNS Electric also
16 proposes to be able to retain the deposit if the residential customer has been disconnected
17 for non-payment or has filed bankruptcy within this 12 consecutive month period, which is
18 consistent with Arizona Public Service Company's (APS) Commission-approved Rules.

19
20 The Company is also proposing modifications to the refund requirements for non-
21 residential customers. Currently, deposits from non-residential customers automatically
22 expire or are returned after 24 consecutive months if the customer was delinquent three
23 times or disconnected for non-payment during the most recent 12 month period. The
24 Company is proposing to modify this requirement to automatically expire or return the
25 non-residential customer deposit after 24 months *except when* the customer: i) was
26 delinquent two times, ii) has been disconnected for non-payment during the most recent

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12 month period, or iii) the customer's financial condition may jeopardize payment of their bill.

Q. Please describe the specific changes to Section 3, entitled "Establishment of Service"?

A. Subsection 3.B.2 was deleted as the payment of a deposit is reflected on a customer's billing statement. The deletion of 3.B.2 has caused the subsequent Subsections to be renumbered.

Language has been added to Subsection 3.D.1 and Subsection 3.D.11 to address circumstances where an applicant for service has an affiliate with common ownership that has a delinquent balance from a prior account.

In Subsection 3.I.4, the phrase "or other person benefitting from the service" has been clarified because there are times when there is no customer of record and the occupant or landlord is the responsible party.

Language was added under Subsection 3.J 'Access' to include other purposes where the Company would need access to a customer's premises.

Subsection 3.K has been added regarding customer-specific information. This language is consistent with the A.A.C. R14-2-203.A.2. Moreover, the section now provides how the customer authorization may be obtained.

1 **Q. Please describe the changes to Section 4, entitled 'Minimum Customer Information**
2 **Requirements'.**

3 A. In Subsection 4.A.6, the Company proposes a modification allowing it to charge the
4 customer a fee for consumption history requests. The Commission has approved this
5 charge for TEP.

6
7 **Q. Please describe the changes to Section 6, entitled 'Service Lines and Establishments'.**

8 A. Subsection 6.A.8 was deleted because the description of the fee was not up-to-date and the
9 fee is defined in Subsection 3.E.3.

10

11 Subsection 6.B.2.a has been slightly revised to correct an oversight that occurred when line
12 extension changes were approved in UNS Electric's last rate case. "150 feet and no more
13 than one carryover pole, if required" has been changed to "550 feet" - which is consistent
14 with Section 7.

15

16 In Subsection 6.F, clarifying language has been added to fully explain the charge for
17 temporary service.

18

19 Subsection 6.G has been proposed to provide a Rule for when the Company discovers that
20 a customer's privately owned underground service cable has failed. This new language
21 simply defines the Company's current practice.

22

23 **Q. Please describe the changes to Section 7, entitled 'Line Extensions'.**

24 A. Language included in Subsection 7.B.1 was simplified to eliminate customer confusion.

25

26

27

1 Language was added to Subsection 7.C.9.g to keep the Rule consistent with TEP's
2 Commission-approved Subsection 7.C.7.g. This new language simply defines the
3 Company's current practice.
4

5 Changes were made to Subsection 7.D, tax gross-ups. The changes are to provide
6 additional clarity in how the Rules are to be applied. In addition, section 7.D.4.a has been
7 added for advances in aid of construction, which is similar to 7.D.3.a for contributions in
8 aid of construction.
9

10 **Q. Please describe the changes to Section 8, entitled 'Provision of Service'.**

11 A. In Subsection 8.B.4, the Company proposes deleting the language, "regardless of who
12 owns the meter", because the Company always owns the meter.
13

14 **Q. Please describe the changes to Section 10, entitled 'Meter Reading'.**

15 A. Subsection 10.B.4 was deleted because we do not have meters that contain charts any
16 longer.
17

18 A new Subsection 10.B.4 was added regarding the use of digital meters. The industry is
19 moving towards replacing analog meters with digital meters that can be read remotely over
20 a fixed network. UNS Electric's Meter Data Management System (MDM) permits the
21 Company to read meters remotely by using interval data. Our system can bill based on a
22 summation of the interval data instead of separate register reads, providing cost savings to
23 customers in more expensive meters that can create these register reads. This will also
24 save money and labor when rates change and the meters do not need to be reprogrammed
25 at each individual service.
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Subsection 10.H has been inserted to reference the Automated Meter Opt-Out program and the charges associated with the program.

Q. Please describe the changes to Section 11, entitled 'Billing and Collection'.

A. Subsection 11.A.3.e was added to describe another example of when the Company may need to estimate a bill.

In Subsection 11.A.7, "one month" was changed to "two months" in order to be consistent with Subsection 11.A.4.

In Subsection 11.B.2.k, we added "Other ACC-approved charges", which are listed on the customer's bill.

In Subsection 11.F.3.b, we added another example of when we would be able to back bill to the date service was established.

In Subsection 11.H, we added clarifying language to our Budget Billing program.

In Subsection 11.I.2.c, we reduced the number of monthly installments from six (6) months to three (3) months because it is the same period allowed for corrected charges for residential under billings.

In Subsection 11.J.3, we added language to include property owners in the case of a known landlord/tenant situation.

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Q. Please describe changes to Section 12 – “Termination of Service”.

A. UNS Electric proposes to add a new Subsection 12.H which describes situations where the Company may install a load-limiting meter in lieu of disconnecting service for non-payment of customers who have accumulated debt equivalent to a three (3) month bill and who have a medical alert designation.

Q. Does this conclude your Direct Testimony?

A. Yes.

Exhibit DAS-1

CLEAN



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 900
Superseding: _____

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Filed By: Kentton C. Grant
Title: Vice President
District: Entire Electric Service Area

Effective: Pending
Decision No. Pending
Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 901
Superseding: _____

**SECTION 1
APPLICABILITY OF RULES AND REGULATIONS AND DESCRIPTION OF SERVICE**

- A. UNS Electric, Inc. ("Company") is an electric utility operating within portions of the state of Arizona. The Company will provide service to any person, institution or business located within its service area in accordance with the provisions of its Rates and the terms and conditions of these Rules and Regulations.
- B. All electricity delivered to any Customer is for the sole use of that Customer on that Customer's premises only. Electricity delivered by the Company will not be redelivered or resold, or the use thereof by others permitted unless otherwise expressly agreed to in writing by the Company. However, those Customers purchasing electricity for redistribution to the Customer's own tenants (only on the Customer's premises) may separately meter each tenant distribution point for the purpose of prorating the Customer's actual purchase price of electricity delivered among the various tenants on a per unit basis.
- C. These Rules and Regulations will apply to all electricity service furnished by the Company to its Customers.
- D. These Rules and Regulations are part of the Company's Rates on file with, and duly approved by, the Arizona Corporation Commission. These Rules and Regulations will remain in effect until modified, amended, or deleted by order of the ACC. No employee, agent or representative of the Company is authorized to modify the Company rules.
- E. These Rules and Regulations will be applied uniformly to all similarly situated Customers.
- F. In case of any conflict between these Rules and Regulations and the Arizona Corporation Commission's rules, these Rules and Regulations will apply.
- G. Whenever the Company and an Applicant or a Customer are unable to agree on the terms and conditions under which the Applicant or Customer is to be served, or are unable to agree on the proper interpretation of these Rules and Regulations, either party may request assistance from the Consumer Services Section of the Utilities Division of the ACC. The Applicant or Customer also has the option to file an application with the ACC for a proper order, after notice and hearing.
- H. The Company's supplying electric service to the Customer and the acceptance thereof by the Customer will be deemed to constitute an agreement by and between the Company and the Customer for delivery, acceptance of and payment for electric service under the Company's Rules and Regulations and applicable Rates.

Filed By: Kentton C. Grant
Title: Vice President
District: Entire Electric Service Area

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Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 902
Superseding: _____

**SECTION 2
DEFINITIONS**

- A. In these Rules and Regulations, the following definitions will apply unless the context requires otherwise:
1. Actual Cost: The cost incurred by the Company for labor, materials and equipment including the cost of overheads.
 2. Advance in Aid of Construction ("Advance"): Funds provided to the utility by the Applicant under the terms of a line extension agreement, the value of which may be refunded.
 3. Applicant: A person requesting the Company to supply electric service.
 4. Application: A request to the Company for electric service, as distinguished from an inquiry as to the availability or charges for such service.
 5. Arizona Corporation Commission ("ACC" or "Commission"): The regulatory authority of the State of Arizona having jurisdiction over public service corporations operating in Arizona.
 6. Billing Month: The period between any two (2) regular readings of the Company's meters at approximately thirty (30) day intervals.
 7. Billing Period: The time interval between two (2) consecutive meter readings that are taken for billing purposes.
 8. Company: UNS Electric, Inc. acting through its duly authorized officers or employees within the scope of their respective duties.
 9. Contiguous Site: A single site not separated by private or public property, or public street, or right of way and operated as one integral unit under the same name and as a part of the same business.
 10. Contributions in Aid of Construction ("Contribution"): Funds provided to the Company by the Applicant under the terms of a line extension agreement and/or service connections tariff, the value of which is not refundable.
 11. Curtailment Priority: The order in which electric service is to be curtailed to various classifications of Customers, as set forth in the Company's filed Rates.
 12. Customer: The person(s) or entity(ies) in whose name service is rendered, as evidenced by the request for electric service by the Applicant(s), or by the receipt and/or payment of bills regularly issued in the Customer's name regardless of the identity of the actual user of the service.
 13. Customer Charge: The amount the Customer must pay the Company for the availability of electric service, excluding any electricity used, as specified in the Company's Rates.
 14. Day: Calendar day.

Filed By: Kentton C. Grant
Title: Vice President
District: Entire Electric Service Area

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Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 902-1
Superseding: _____

**SECTION 2
DEFINITIONS**
(continued)

15. Demand: The rate at which power is delivered during any specified period of time. Demand may be expressed in kilowatts, kilovolt-amperes, or other suitable units.
16. Developer: One or more natural or artificial entities that own, improve, or remodel real estate.
17. Distribution Lines: The Company lines operated at distribution voltage, which are constructed along public roadways or other bona fide rights-of-way, including easements on Customer's property.
18. Electronic Billing: Optional billing service whereby Customers may elect to receive, view and pay their bills electronically.
19. Energy: Electric energy, expressed in kilowatt-hours.
20. Illness: A medical ailment or sickness for which a residential Customer obtains a verified document from a licensed medical physician stating the nature of the illness and that discontinuance of service would be especially dangerous to the Customer's health.
21. Interruptible Electric Service: Electric service that is subject to interruption as specified in the Company's Rate.
22. Kilowatt ("kW"): A unit of power equal to 1,000 watts.
23. Kilowatt-hour ("kWh"): Electric energy equivalent to the amount of electric energy delivered in one hour when delivery is at a constant rate of one (1) kilowatt.
24. Law: Any statute, rule, order or requirement established and enforced by government authorities.
25. Line Extension: The lines and equipment necessary to extend the electric distribution system of the Company to provide service to additional Customers.
26. Master Meter: A meter for measuring or recording the flow of electricity that has passed through it at a single location where said electricity is distributed to tenants or occupants for their usage.
27. Megawatt ("MW"): A unit of power equal to 1,000,000 watts.
28. Meter: The instrument for measuring and indicating or recording the flow of electricity that has passed through it.
29. Meter Tampering: A situation where a meter has been illegally altered. Common examples are meter bypassing, use of magnets to slow the meter recording, and broken meter seals.
30. Minimum Charge: The amount the Customer must pay for the availability of electric service, including an amount of usage, as specified in the Company's Rates.

Filed By: Kentton C. Grant
Title: Vice President
District: Entire Electric Service Area

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Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 902-2
Superseding: _____

**SECTION 2
DEFINITIONS
(continued)**

- 31. Month: The period between any two (2) regular readings of the Company's meters at approximately thirty (30) day intervals.
- 32. On-Site Generation: Any and all power production generated on or adjacent to a Customer's property that is controlled, utilized, sold, or consumed by that Customer or its agent.
- 33. Permanent Customer: A Customer who is a tenant or owner of a service location who applies for and receives permanent electric service.
- 34. Permanent Service: Service which, in the opinion of the Company, is of a permanent and established character. The use of electricity may be continuous, intermittent, or seasonal in nature.
- 35. Person: Any individual, partnership, corporation, governmental agency, or other organization operating as a single entity.
- 36. Point of Delivery: In all cases, unless otherwise specified, "point of delivery" is the location on the Customer's building, structure, or premises where all wires, conductors, or other current-carrying devices of the Customer join or connect with wires, conductors, or other current-carrying devices of the Company. The Company will determine the point of delivery in accordance and based on the specific design specifications, relevant and appropriate technical standards and specifications, Rates and construction standards as applicable to the specific situation. Location and type of metering facilities will be determined by the Company and may or may not be at the same location as the point of delivery.
- 37. Power: The rate of generating, transferring and/or using electric energy, usually expressed in kilowatts.
- 38. Power Factor: The ratio of real or active power ("kW") to apparent or reactive power ("kVA").
- 39. Premises: All of the real property and apparatus employed in a single enterprise on an integral parcel of land undivided by public streets, alleys or railways.
- 40. Primary Service and Metering: Service supplied directly from the Company's high voltage distribution or transmission lines without prior transformation to a secondary level.
- 41. Prorate: To divide, distribute, or assess proportionately.
- 42. Rates: The charge(s), related term(s) and conditions of the Company's Tariffs.
- 43. Residential Subdivision: Any tract of land which has been divided into four or more contiguous lots with an average size of one acre or less for use for the construction of residential buildings or permanent mobile homes for either single or multiple occupancy.

Filed By: Kentton C. Grant
Title: Vice President
District: Entire Electric Service Area

Effective: Pending
Decision No. Pending
Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 902-3
Superseding: _____

**SECTION 2
DEFINITIONS
(continued)**

- 44. Residential Use: Service to Customers using electricity for domestic purposes such as space heating, air conditioning, water heating, cooking, clothes drying, and other residential uses and includes use in apartment buildings, mobile home parks, and other multiunit residential buildings.
- 45. Revenue: Delivery charge, power supply charge, demand charge, and PPFAC charge collected from Customer.
- 46. Rules and Regulations or Company Rules: These Rules and Regulations, which are a part of the Company's Tariffs and Rates.
- 47. Secondary Service: Service supplied at secondary voltage levels from the load side of step-down transformers connected to the Company's high voltage distribution lines.
- 48. Service Area: The territory in which the Company has been granted a certificate of convenience and necessity and is authorized by the ACC to provide electric service.
- 49. Service Drop: The overhead service conductors from the last Company-owned pole or other aerial support to and including the splices, if any, connecting to the Customer's service entrance conductors at a building or other structure.
- 50. Service Establishment Charge: The charge as specified in the Company's Rates, which covers the cost of establishing a new account.
- 51. Service Line: The line extending from a distribution line or transformer to the Customer's premises or point of delivery.
- 52. Service Reconnection Charge: The charge as specified in the Company's Rates which must be paid by the Customer prior to reestablishment of electric service each time the electricity is disconnected for nonpayment or whenever service is discontinued for failure otherwise to comply with the Company's Rates or Rules.
- 53. Service Reestablishment Charge: A charge as specified in the Company's Rates for service in the same location where the same Customer had ordered a service disconnection within the preceding twelve (12) month period.
- 54. Single Family Dwelling: A house, an apartment, or a mobile home permanently affixed to a lot, or other permanent residential unit which is used as a permanent home.
- 55. Single-Phase Service: Two (2) or Three (3) wire service.
- 56. Tariffs: The terms and conditions of the services offered by the Company, including a schedule of the Rates and charges for those services.

Filed By: Kentton C. Grant
Title: Vice President
District: Entire Electric Service Area

Effective: Pending
Decision No. Pending
Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 902-4
Superseding: _____

SECTION 2
DEFINITIONS
(continued)

57. Temporary Service: Service to premises or enterprises which are temporary in character, or where it is known in advance that the service will be of limited duration. Service which, in the opinion of the Company, is for operations of a speculative character is also considered temporary service.
58. Three-Phase Service: Four (4) wire service.
59. Weather Especially Dangerous to Health: That period of time commencing with the scheduled termination date when the local weather forecast, as predicted by the National Oceanographic and Administration Service, indicates that the temperature will not exceed thirty-two (32) degrees Fahrenheit for the next day's forecast. The ACC may determine that other weather conditions are especially dangerous to health as the need arises.

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**UNS Electric, Inc.
Rules and Regulations**

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**SECTION 3
ESTABLISHMENT OF SERVICE**

A. Information from New Applicants

1. The Company may obtain the following minimum information from each application for service:
 - a. Name or names of Applicant(s);
 - b. Service address or location and telephone number;
 - c. Billing address/telephone number, if different than service address;
 - d. Social Security Number or Driver's License number and date of birth to be consistent with verifiable information on legal identification;
 - e. Address where service was provided previously;
 - f. Date Applicant will be ready for service;
 - g. Statement of whether premises have been supplied with electric service previously;
 - h. Purpose for which service is to be used;
 - i. Statement of whether Applicant is owner or tenant of or agent for the premises;
 - j. Information concerning the energy and demand requirements of the Customer; and
 - k. Type and kind of life-support equipment, if any, used by the Customer or at the service address.
2. Where service is requested by two (2) or more individuals, the Company will have the right to collect the full amount owed to the Company from any one of the Applicants.
3. The supplying of electric service by the Company and the Customer's acceptance of that electric service will be deemed to constitute an agreement by and between the Company and the Customer for delivery, acceptance of and payment for electric service under the Company's applicable Rates, and Rules and Regulations.
4. The term of any agreement not otherwise specified will become operative on the day the Customer's installation is connected to the Company's facilities for the purpose of taking electric energy.
5. The Company may require a written contract with special guarantees from Applicants whose unusual characteristics of load or location would require excessive investment in facilities or whose requirements for service are of a special nature.
6. Signed contracts may be required for service to commercial and industrial establishments. No contract or any modification of the contract will be binding upon the Company until executed by a duly authorized representative of the Company.
7. Where an occupant of the premises who owes a debt to the Company, but is not the Applicant or the Customer, the occupant shall also be jointly and severally liable for the bills rendered to the premises.

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

B. Deposits

1. The Company may require from any present or prospective Customer a deposit to guarantee payment of all bills. This deposit may be retained by the Company until service is discontinued and all bills have been paid; except as provided in Subsection B.3. below. Upon proper application by the Customer, the Company will then return said deposit, together with any unpaid interest accrued thereon from the date of commencement of service or the date of making the deposit, whichever is later. The Company will be entitled to apply said deposit together with any unpaid interest accrued thereon, to any indebtedness for the same class of service owed to the Company for electric service furnished to the Customer making the deposit. When said deposit has been applied to any such indebtedness, the Customer's electric service may be discontinued until all such indebtedness of the Customer is paid and a like deposit is again made with the Company by the Customer. No interest will accrue on any deposit after discontinuance of the service to which the deposit relates.

The Company will not require a deposit from a new Applicant for residential service if the Applicant is able to meet any of the following requirements:

- a. The Applicant has had service of a comparable nature with the Company within the past two (2) years and was not delinquent in payment twice during the last twelve (12) consecutive months of service or was not disconnected for nonpayment; or
 - b. The Applicant can produce a letter of credit or verification from an electric utility where service of a comparable nature was last received by Applicant, which states Applicant had a timely payment history at time of service discontinuation; or
 - c. Instead of a deposit, the Company receives deposit guarantee notification from a social or governmental agency acceptable to the Company. A surety bond may be provided as security for the Company in an amount equal to the required deposit.
2. Cash deposits held by the Company twelve (12) months or longer will earn interest at the established one-year Treasury Constant Maturities rate, effective on the first business day of each year, as published in the Federal Reserve website.
 3. Residential Customers – The Company may require a residential Customer to establish or reestablish a deposit if the Customer becomes delinquent in the payment of two (2) or more bills or has been disconnected from service during the last twelve (12) months.

Deposits or other instruments of credit will automatically expire or be refunded or credited to the Customer's account after twelve (12) consecutive months of service during which time the Customer has not been delinquent two (2) times or has not been disconnected for non-payment, unless the Customer has filed bankruptcy in the last twelve (12) months.

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Rules and Regulations**

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

4. Non-Residential Customers – The Company may require a non-residential Customer to establish or reestablish a deposit if the Customer becomes delinquent in the payment of two (2) bills or if the Customer has been disconnected for non-payment during the last twelve (12) months, or when the Customer's financial condition may jeopardize the payment of their bill.

Deposits and non-cash deposits on file with the Company will be reviewed after twenty-four (24) consecutive months of service and will be returned provided the Customer has not been delinquent two (2) times or disconnected for non-payment in the most recent twelve (12) month period, unless the Customer's financial condition warrants extension of the deposit.

5. The Company may review the Customer's usage after service has been connected and adjust the deposit amount based upon the Customer's actual usage.
6. A separate deposit may be required for each meter installed.
7. Residential Customer deposits will not exceed two (2) times that Customer's estimated average monthly bill. Non-residential Customer deposits will not exceed two and one-half (2.5) times that Customer's maximum estimated monthly bill. If actual usage history is available, then that usage, adjusted for normal weather, will be the basis for the estimate.
8. The posting of a deposit will not preclude the Company from terminating service when the termination is due to the Customer's failure to perform any obligation under the agreement for service or any of these Rules and Regulations.

C. Conditions for Supplying Service

The Company reserves the right to determine the conditions under which service will be provided. Conditions for service and extending service to the Customer will be based upon the following:

1. Customer has wired his premises in accordance with the National Electric Code, City, County and/or State codes, whichever are applicable.
2. If the Company determines that there is a reasonable basis to believe that the Customer's premises poses a safety risk to Company employees, then the Company may, at its option, install a meter or facilities with remote connect and/or disconnect capabilities.

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

3. Customer has installed the meter loop in a suitable location approved by the Company.
4. In the case of a mobile home, the meter loop must be attached to a meter pole or to an approved support.
5. In case of temporary construction service, the meter loop must be attached to an approved support.
6. All meter loop installations must be in accordance with the Company's specifications and located at an outdoor location accessible to the Company.
7. Individual Customers may be required to have their property corner pins and/or markers installed to establish proper right-of-way locations.
8. Developers must have all property corner pins and/or markers installed necessary to establish proper locations to supply electric service to individual lots within subdivisions.
9. Where the installation requires more than one meter for service to the premises, each meter panel must be permanently marked (not painted) by the contractor or Customer to properly identify the portion of the premises being served.
10. The identification will be the same as the apartment, office, etc., served by that meter socket. The identifying marking placed on each meter panel will be impressed into or raised from a tab of aluminum, brass or other approved non-ferrous metal with minimum one-fourth (1/4) inch-high letters. This tag must be riveted to the meter panel. The impression must be deep enough to prevent the identification(s) from being obscured by subsequent painting of the building and attached service equipment.
11. The Company may require the assistance of the Customer and/or the Customer's contractor to open the apartments or offices at the time the meters are set, in order to verify that each meter socket actually serves the apartment or office indicated by the marking tag. In the case of multiple buildings the building or unit number and street address will be identified on the pull section in the manner described above.

D. Grounds for Refusal of Service

The Company may refuse to establish service if any of the following conditions exist:

1. When the Applicant or affiliate of the Applicant with common ownership has an outstanding amount due for the same class of electric service with the Company and the Applicant is unwilling to make arrangements with the Company for payment, in such cases, the Company shall be entitled to transfer the balance due or credit owed on the terminated service to any other active account of the Customer for the same class of service. The failure of the Customer to pay the active account shall result in the suspension or termination of service.

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

2. A condition exists which, in the Company's judgment, is unsafe or hazardous to the Applicant, the general population, or the Company's personnel or facilities;
 3. The Applicant refuses to provide the Company with a deposit when the Customer has failed to meet the credit criteria for waiver of deposit requirements;
 4. Customer is known to be in violation of the Company's Rates or Rules and Regulations;
 5. Customer fails to furnish the funds, service, equipment, and/or rights-of-way necessary to serve the Customer and which have been specified by the Company as a condition for providing service;
 6. Customer fails to provide safe access to the meter that would be serving the Customer;
 7. Applicant falsifies his or her identity for the purpose of obtaining service;
 8. Service is requested by an Applicant and a prior Customer, who is either living with the Applicant, or who is an occupant of the premises who owes a debt to the Company from the same class of service from the same or a prior service address;
 9. The Applicant is acting as an agent for a prior Customer who is deriving benefits from the energy supplied and who owes a delinquent bill from the same class of service from the same or a prior service address;
 10. There is evidence of tampering or energy diversion.
 11. Where the Company has a reasonable belief that the Applicant has common ownership with an affiliate that owes a delinquent bill for the same class of service.
- E. Service Establishment, Reestablishment or Reconnection Charge
1. The Company will make a charge, as approved by the ACC, for service transfer for meter reads only set forth as Fee No. 1 in the UNS Electric Statement of Charges.
 2. The Company may make a charge, as approved by the ACC, for the establishment, reestablishment, or reconnection of service. The charge for establishment, reestablishment or reconnection of service during regular business hours is set forth as Fee No. 4 in the UNS Electric Statement of Charges.

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

3. Should service be established, reestablished or reconnected during a period other than the Company's regular business hours, at the Customer's request, the Customer may be required to pay an after-hour charge for the service connection set forth as Fee No. 5 in the UNS Electric Statement of Charges. Where the Company's scheduling will not permit service establishment, reestablishment or reconnection of service on the same day as requested, the Customer can elect to pay the after-hour charge for establishment that day, or service will be established on the next available business day. Even so, a Customer's request to have the Company establish service after-hours is subject to the Company having Staff available; there is no guarantee that the Company will have the staffing available for service establishment, reestablishment or reconnection of service outside of regular business hours.
4. For the purpose of this Rule, the definition of service establishment is where the Customer's facilities are ready and acceptable to the Company, the Applicant has obtained all required permits and/or inspections indicating that the Applicant's facilities comply with local construction safety and governmental standards and regulations, and the Company needs only to install a meter, read a meter, or turn the service on.

5. Service Reconnection Charge

Whenever the Company has discontinued service under its usual operating procedures because of any default by the Customer as provided herein, a reconnection charge, not to exceed the charge for the reestablishment of service as set forth as Fee Nos. 4-5 in the UNS Electric Statement of Charges, shall be made and may be collected by the Company before service is restored. When, due to the behavior of the Customer, it has been necessary to discontinue service utilizing other than usual operating procedures, the Company shall be entitled to charge Fee No. 6 to restore service, as set forth in the UNS Electric Statement of Charges.

F. Temporary Service

1. Applicants for temporary service may be required to pay Line Extension charges in accordance with Section 7.C.9.d.
2. Where the duration of service is to be less than one (1) month, the Applicant will also be required to advance a sum of money equal to the estimated bill for service.
3. Where the duration of service is to exceed one (1) month, the Applicant may also be required to meet the deposit requirements of the Company, as outlined in Subsection B.1. above.
4. If at any time during the term of the agreement for service the character of a temporary Customer's operations changes so that, in the opinion of the Company, the Customer is classified as permanent, the terms of the Company's Line Extension rules will apply.

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

G. Identification of Load and Premises

Upon request of the Company, the electric load and premises to be served by the Company must be clearly identified by the Customer at the time of application. If the service address is not recognized in terms of commonly used identification system, the Customer may be required to provide specific written directions and/or legal descriptions before the Company will be required to act upon a request for electric service.

H. Identification of Responsible Party

Any person applying on behalf of another Customer for service to be connected in the name of or in care of another Customer must furnish to the Company written approval from that Customer guaranteeing payment of all bills under the account. The Customer is responsible in all cases for service supplied to the premises until the Company has received proper notice of the effective date of any change. The Customer shall also promptly notify the Company of any change in physical or electronic billing address.

I. Tampering With or Damaging Company Equipment

1. The Customer agrees, when accepting service, that no one except authorized Company employees or agents of the Company will be allowed to remove or replace any Company owned equipment installed on Customer's property.
2. No person, except an employee or agent acting on behalf of the Company shall alter, remove or make any connection to the Company's meter or service equipment.
3. No meter seal may be broken or removed by anyone other than an employee or agent acting on behalf of the Company; however, the Company may give its prior consent to break the seal by an approved electrician employed by a Customer when deemed necessary by the Company.
4. The Customer will be held responsible for any broken seals, tampering, or interfering with the Company's meter(s) or any other Company owned equipment installed on the Customer's premises. In cases of tampering with meter installations, interfering with the proper working thereof, or any tampering, interfering, theft, or service diversion, including the falsification of Customer read-meter readings, Customer will be subject to immediate discontinuance of service. The Company will be entitled to collect from the Customer or other person benefitting from the service, under the appropriate Rate, for all power and energy not recorded on the meter as the result of such tampering, or other theft of service, and also additional security deposits as well as all expenses incurred by the Company for property damages, investigation of the illegal act, and all legal expenses and court costs incurred by the Company.

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**SECTION 3
ESTABLISHMENT OF SERVICE
(continued)**

5. The Customer will be held liable for any loss or damage occasioned or caused by the Customer's negligence, want of proper care or wrongful act or omission on the part of any Customer's agents, employees, licensees or contractors.

J. Access

1. The Customer is responsible for providing safe access to Company facilities. The Company's authorized agents shall have satisfactory unassisted twenty-four (24) hour a day, seven (7) days a week access to the Company's equipment located on Customer's premise for the purpose of service connection, service disconnection, operation, maintenance, repair and service restoration work that the Company may need to perform.
2. If additional resources are required to gain safe access to perform service establishment, disconnection, meter reading, or routine maintenance, due to an affirmative, wrongful, and/or criminal act by the Customer, the Company will be entitled to collect from the Customer all expenses incurred by the Company for additional resources including: investigation of access, all legal expenses, and court costs.

K. Customer-Specific Information

Customer-specific information shall not be released without specific prior Customer authorization unless the information is requested by law enforcement or other public agency, or is requested by the Commission or its staff, or is reasonably required for legitimate account collection activities, or is necessary to provide safe and reliable service to the Customer. Such Customer authorization may be obtained electronically, in writing, or orally, as long as the oral authorization is recorded.

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Rules and Regulations**

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**SECTION 4
MINIMUM CUSTOMER INFORMATION REQUIREMENTS**

A. Information for Customers

1. The Company will make available upon Customer request not later than sixty (60) days from the date of the request a concise summary of the Rate schedule applied for by the Customer. The summary will include the following:
 - a. The monthly minimum Customer charge, identifying the amount of the charge and the specific amount of usage included in the minimum charge, where applicable;
 - b. Rate blocks, where applicable;
 - c. Any adjustment factor(s) and method of calculation; and
 - d. Demand charge, where applicable.
2. Upon request of the Customer, either at the time of application or after, the Company will use its best efforts to assist the Customer in choosing an appropriate Rate. However, upon application or upon request for assistance, the Applicant or the Customer will elect the applicable Rate best suited to his requirements. The Company may assist in making this election, but will not be held responsible for notifying the Customer of the most favorable Rate and will not be required to refund the difference in charges under different Rates. The Customer is solely responsible for selecting the Rate the Customer believes is appropriate. If no Rate is selected; the Customer will be placed on the most common Rate for the class of service and the Company will not be liable to refund the difference in charges had the Customer been placed on different Rates.
3. Upon written notification of any material changes in the Customer's installation or load conditions, the Company will assist in determining if a change in Rate is desirable, but not more than one (1) such change at the Customer's request will be made within any twelve (12) month period.
4. The supply of electric service under a residential Rate to a dwelling involving some business or professional activity will be permitted only where this activity is only occurring occasionally at the dwelling, where the electricity used in connection with this activity is small in amount, and where the electricity is used only by equipment that would normally be in use if the space were used as living quarters. Where a portion of the dwelling is used regularly for business, professional and other gainful purposes, and any considerable amount of electricity is used for other than domestic purposes, or for electrical equipment not normally used in living quarters is installed in connection with the activities referenced above, then the entire premises will be classified as non-residential and the appropriate general service Rate will be applied. The Customer, may, at his option, provide separate wiring so that the residential uses can be metered and billed separately under the appropriate residential service rate schedule, and the other uses under the appropriate general service rate.

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**SECTION 4
MINIMUM CUSTOMER INFORMATION REQUIREMENTS
(continued)**

5. In addition, the Company will make available upon Customer request, not later than sixty (60) days from date of service commencement, a concise summary of the Company's Rates or the ACC's Rules and Regulations concerning:
 - a. Deposits;
 - b. Termination of service;
 - c. Billing and collection; and
 - d. Complaint handling.

 6. The Company, upon request of a Customer, will transmit a written statement of actual consumption by the Customer for each billing period during the prior twelve (12) months, unless this data is not reasonably ascertainable. But the Company will not be required to accept more than one such request from each Customer in a calendar year. The Company may charge the Customer for consumption history requests as set forth as Fee No. 8 in UNS Electric Statement of Charges.
- B. Information Required Due to Changes in Rates:
1. The Company will send to affected Customers a concise summary of any change in the Rates affecting those Customers.
 2. This information will be sent to the affected Customer within sixty (60) days of the effective date of the change.

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Rules and Regulations**

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**SECTION 5
MASTER METERING**

- A. Mobile Home Parks – New Construction/Expansion
1. The Company will refuse service to all new construction or expansion of existing permanent residential mobile home parks unless the construction or expansion is individually metered by the Company. Line extensions and service connections to serve this expansion will be governed by the Company's Line Extension and/or service connection policies of these Rules and Regulations.
 2. Permanent residential mobile home parks for the purpose of this rule will mean mobile home parks where the average length of stay for an occupant is a minimum of six (6) months.
 3. For the purposes of this rule, expansion means the acquisition of additional real property for permanent residential spaces in excess of that existing at the effective date of this rule.
- B. Residential Apartment Complexes, Condominiums and other Multiunit Residential Buildings
1. Master metering will not be allowed for new construction of apartment complexes and condominiums unless the building or buildings will be served by a centralized heating, ventilation, or air conditioning system and the contractor can provide to the Company an analysis demonstrating that the central unit will result in a favorable cost/benefit relationship.
 2. At a minimum, the cost/benefit analysis should consider the following elements for a central unit as compared to individual units:
 - a. Equipment and labor costs;
 - b. Financing costs;
 - c. Maintenance costs;
 - d. Estimated kWh usage;
 - e. Estimated kW demand on a coincident demand and non-coincident demand basis (for individual units);
 - f. Cost of meters and installation; and
 - g. Customer accounting cost (one account vs. several accounts).
 3. A Customer of any residential apartment complex, condominium, or other multiunit residential building taking service through a master meter is responsible for determining his or her own usage beyond the Company's meter.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS**

- A. Priority and Timing of Service Establishments
1. After the Applicant has complied with the Company's application requirements and has been accepted for service by the Company, and obtained all required permits and/or inspections indicating that the Customer's facilities comply with local construction, safety and governmental standards or regulations, the Company will schedule that Customer for service establishment.
 2. All charges are due and payable before the Company will schedule the Customer for service establishment.
 3. Service establishments will be scheduled for completion within five (5) business days of the date the Customer has been accepted for service, except in those instances when the Customer requests service establishment beyond the five (5) business day limitation.
 4. When the Company has made arrangements to meet with a Customer for service establishment purposes and the Company or the Customer cannot make the appointment during the prearranged time, the Company will reschedule the service establishment to the satisfaction of both parties.
 5. The Company will schedule service establishment appointments within a maximum range of four (4) hours during normal business hours, unless another timeframe is mutually acceptable to both the Company and the Customer.
 6. Service establishments will be made only by the Company.
- B. For the purposes of the rule, service establishments are where the Customer's facilities are ready and acceptable to the Company and the Company needs only to install or read a meter or turn the service on. Service Lines
1. Customer provided facilities
 - a. Each Applicant for services will be responsible for all inside wiring including the service entrance and meter socket. For three-phase service, the Customer will provide, at the Customer's expense, all facilities including conductors and conduit, beyond the Company-designated point of delivery.
 - b. Meters and service switches in conjunction with the meter will be installed in a location where the meters will be readily and safely accessible for reading, testing and inspection, where these activities will cause the least interference and inconvenience to the Customer. Location of metering facilities will be determined by the Company and may or may not be at the same location as the point of delivery. However, the meter locations will not be on the front exterior wall of the home, or in the carport or garage unless mutually agreed to between the Customer or homebuilder and the Company. Without cost to the Company, the Customer must provide, at a suitable and easily accessible location, sufficient and proper space for the installation of meters.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)**

- c. Where the meter or service line location on the Customer's premises is changed at the request of the Customer or due to alterations on the Customer's premises, the Customer must provide and have installed, at the Customer's expense, all wiring and equipment necessary for relocating the meter and service line connection. The Company will charge the Customer for moving the meter and/or service lines.
 - d. Customer will provide access to a main switch or breaker for disconnecting load to enable safe installation and removal of Company meters.
2. Company-Provided Facilities
- a. The Company will provide, at no charge, an overhead service line up to five hundred fifty (550) feet for each Customer. In areas where the Company maintains an underground distribution system, the Company will provide, install, and connect, at no charge, underground service cable up to five hundred fifty (550) feet for each residential Customer.
 - b. The cost of any service line in excess of that allowed under 2.a. above will be paid for by the Customer as a contribution in aid of construction.
 - c. A Customer requesting an underground service line in an area served by overhead facilities will pay for the difference between estimated cost of an equivalent overhead service connection and the actual cost of the underground connection as a non-refundable contribution.
3. Overhead Service Connection – Secondary Service
- a. For the initial service drop: Where the Company's distribution pole line is located on the Customer's premises, or on a street, highway, lane, alley, road, or private easement immediately contiguous thereto, the Company will, at its own expense, furnish and install a single span of service drop line (up to 550 feet in total) from its pole to the Customer's point of attachment, provided that this point of attachment is at the point of delivery and is of a type and so located that the service drop wires may be installed in a manner approved by the Company in accordance with good engineering practice, and in compliance with all applicable laws, ordinances, Rules and Regulations, including those governing clearances and points of attachment.
 - b. Whenever any of the clearances required by the applicable laws, ordinances, rules or regulations of public authorities or standards of the Company from the service drops to the ground or any object becomes impaired by reason of any changes made by the owner or tenant of the premises, the Customer will, at his own expense, provide a new and approved support, in a location approved by the Company, for the termination of the Company's service drop wires and will also provide all service entrance corridors and equipment necessitated by the change of location.
 - c. The cost of any service line footage, in excess of that allowed at no charge, will be paid for by the Customer as a contribution in aid of construction.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)**

- d. For each overhead service connection, the Customer will furnish at their own expense a set of service entrance conductors that will extend from the point of service delivery at the point of termination of the Company's service drop on the Customer's support to the Customer's main disconnect switch. These service entrance conductors will be of a type and be in an enclosure that meets with the approval of the Company and any inspection authorities having jurisdiction.

- 4. **Underground Service Connections – Secondary Service**
 - a. In areas where the Company maintains an underground distribution system, individual services will be underground.
 - b. The cost of any underground service line footage, in excess of that allowed at no charge, will be paid for by the Customer and will be treated as a contribution in aid of construction.
 - c. Whenever the Company's underground distribution system is not complete to the point designated by the Company where the service lateral is to be connected to the distribution system, the system may be extended in accordance with Section 7.
 - d. For an initial underground service connection of single-phase service, the Company will install a service lateral from its distribution line to the Customer's Company-approved termination facilities under the following conditions (unless otherwise agreed to by the Company and the Applicant):
 - (i) The Customer, at his expense, will provide the necessary trenching, conduit, conduit installation, backfill, landscape restoration and paving and will also furnish, install, own and maintain termination facilities on or within the building to be served.
 - e. The Company, at its expense (up to 550 feet in total), will furnish, install, own and maintain the underground single-phase cables to Customer's Company-approved termination facilities.
 - f. The Company will determine the minimum size and type of conduit and conductor for the single-phase service. The Customer will furnish and install the conduit system, including suitable pull ropes as specified by the Company. The ownership of this conduit or duct will be conveyed to the Company, and the Company will thereafter maintain the conduit or duct. The maximum length of any lateral conductor will be determined by the Company in accordance with accepted engineering practice in determining voltage drop, voltage flicker, and other relevant considerations.
 - g. For three-phase service, the Customer will provide, at the Customer's expense, all facilities, including conductors and conduit, beyond the Company-designated point of delivery.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)**

C. Easements and Rights-of-Way

1. At no cost to the Company, each Customer will grant adequate easements and rights-of-way that are satisfactory to ensure proper service connection and any additional easements and rights-of-way as may be necessary for electric system reliability. Failure on the part of the Customer to grant adequate easement and right-of-way will be grounds for the Company to refuse service.
2. When the Company discovers that a Customer or the Customer's Agent is performing work, has constructed facilities or has allowed vegetation to grow adjacent to or within an easement or right-of-way and this work, construction, vegetation or facility poses a hazard or is in violation of federal, state or local laws, ordinances, statutes, Rules or Regulations, or significantly interferes with the Company's access to equipment, the Company will notify the Customer or the Customer's Agent and will take whatever actions are necessary to eliminate the hazard, obstruction or violation at the Customer's expense.

D. Number of Services to be Installed

Unless otherwise provided herein, or in a Rate or contract, the Company will not install more than one service, either overhead or underground, for any one building or group of buildings on a single premise. Separate services may be installed for separate buildings or group of buildings where necessary for the operating convenience of the Company, where provided for in the Rates, or where required by law or local ordinance.

E. Multiple Service Points

Unless otherwise expressly provided herein, or in a Rate or contract, any person, firm, corporation, agency or other organization or governmental body receiving service from the Company at more than one location or for more than one separately operated business will be considered as a separate Customer at each location and for each business. If several buildings are occupied and used by a Customer in the operation of a single business, then the Company, upon proper application, will furnish service for the entire group of buildings through one service connection at one point of delivery, provided all of these buildings are at one location on the same lot or tract, or on adjoining lots or tracts that form a contiguous site (not separated by any public streets) wholly owned, or controlled, and occupied by the Customer in the operation of this single business. Dwelling units will be served, metered and billed separately, except at the option of the Company.

F. Temporary Service

For service that is temporary in nature or for operations of a speculative character or questionable permanency the Customer will be charged the Company's estimated cost of installing and removing the service.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)**

G. Customer-Owned Cable

When a residential Customer's privately owned underground service cable has failed, the Customer has two (2) options:

1. The Customer can have their cable repaired by a private electrical contractor which must comply with local governmental codes and ordinances; or
2. The Customer can bring their service entrance up to current Company standards. The Customer will be required to provide a service trench, conduit, conduit installation, backfill, landscape restoration and paving. The Company will furnish, install, own and maintain its underground single-phase cables to the Customer's Company-approved Point of Delivery.

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**SECTION 7
LINE EXTENSIONS**

Introduction

The Company will construct, own, operate and maintain lines along public streets, roads and highways which the Company has the legal right to occupy, and on public lands and private property across which rights-of-way and easements satisfactory to the Company may be obtained without cost to or condemnation by the Company.

A request for electric service often requires the construction of new distribution lines of varying distances. The distances and cost vary widely depending upon Customer's location and load size. With such a wide variation in extension requirements, it is necessary to establish conditions under which the Company will extend its electric facilities.

All extensions are subject to the availability of adequate capacity, voltage and Company facilities at the beginning point of an extension, as determined by the Company.

A standard policy has been adopted to provide service to Customers whose requirements are deemed by the Company to be economical and ordinary in nature.

All extensions are made on the basis of economic feasibility. Footage and revenue basis are offered below for use in circumstances where feasibility is generally accepted because of the number of extensions made within these footage and dollar units.

In unusual circumstances, when the application of the provisions of this policy appear impractical, or in case Customer's requirements exceed 100 kW, the Company will make a special study of the conditions to determine the basis on which service may be rendered.

A. General Requirements

1. Upon request by an Applicant for a line extension, the Company will prepare without charge, a preliminary electric design and a rough estimate of the cost of installation, if any, to be paid by said Applicant.
2. Any Applicant for a line extension requesting the Company to prepare detailed plans, specifications, or cost estimates will be required to make a non-refundable deposit with the Company in an amount equal to the estimated cost of preparation. The Company will make available within ninety (90) days after receipt of the deposit referred to above, those plans, specifications, and cost estimates for the proposed line extension. Where the Applicant authorizes the Company to proceed with construction of the extension, the deposit will be credited to the cost of construction. If the extension is to include over-sizing of facilities to be done at the Customer's expense, appropriate details will be set forth in the plans, specifications and cost estimates. Developers providing the Company with approved plans will be provided with plans, specifications, or cost estimates within ninety (90) days after receipt of the deposit referred to above.

The Company will provide a copy of the Line Extension policy prior to the Applicant's acceptance of the utility's extension agreement.

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**SECTION 7
LINE EXTENSIONS
(continued)**

3. All line extension agreements requiring payment of an advance by the Applicant will be in writing and signed by each party.
4. The provisions of this rule apply only to those Applicants who, in the Company's judgment, will be permanent Customers of the Company. Applications for temporary service will be governed by the Company's Rules concerning temporary service applications. The Company reserves the right to delay the extension of facilities until the satisfactory completion of required site improvements, as determined by the Company, and an approved service entrance to accept electric service has been installed.

B. Minimum Written Agreement Requirements

1. Each line extension agreement must, at a minimum, include the following information:
 - a. Name and address of Applicant(s);
 - b. Proposed service address(es) or location(s);
 - c. Description of requested service;
 - d. Description and sketch of the requested line extension;
 - e. A cost estimate to include material costs, labor costs, overhead costs, and any other costs as necessary.
 - f. Payment terms;
 - g. A concise explanation of any refunding provisions, if applicable;
 - h. The Company's estimated start date and completion date for construction of the line extension; and
 - i. A summary of the results of the economic feasibility analysis performed by the Company to determine the amount of the advance required from the Applicant for the proposed line extension.
2. Each Applicant will be provided with a copy of the written line extension agreement.

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**SECTION 7
LINE EXTENSIONS
(continued)**

C. Line Extension Requirements

1. Overhead Extensions to Individual Residential Applicants

a. Line Extension Allowance

Upon the Applicant's satisfactory completion of required site improvements, the Company will make single-phase extensions from its existing facilities of proper voltage and adequate capacity at the Company's expense up to five hundred fifty (550) feet. The distance of five hundred fifty (550) feet is to be measured by the shortest feasible route along public streets, roads, highways, or suitable easements from the existing facilities to the Applicant's nearest point of delivery and inclusive of the service drop and is for initial site improvements, as determined by the Company, only.

b. Extensions in Excess of Line Extension Allowance Distance

The Company will make extensions in excess of five hundred fifty (550) feet per Customer upon receipt of a non-interest bearing, refundable cash deposit with the Company to cover the estimated costs of construction for the pro-rata share of the single-phase extension length over five hundred fifty (550) feet, for voltages up to 21kV.

The Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service.

c. Method of Refund

i. Deposit refunds will be made to a depositor when separately metered Customers are served directly from the line extension originally constructed to serve said depositor, providing the new line extension is less than five hundred fifty (550) feet in distance, and the Customer to be served occupies a permanent structure designed for continued occupancy for either residential or business purposes, meeting established municipal, county or state codes as applicable.

The amount of the deposit refund will be equal to the estimated 'Cost per Foot' for the line extension project rate multiplied by five hundred fifty (550) feet less the actual footage of the new line extension required to serve the new Customer.

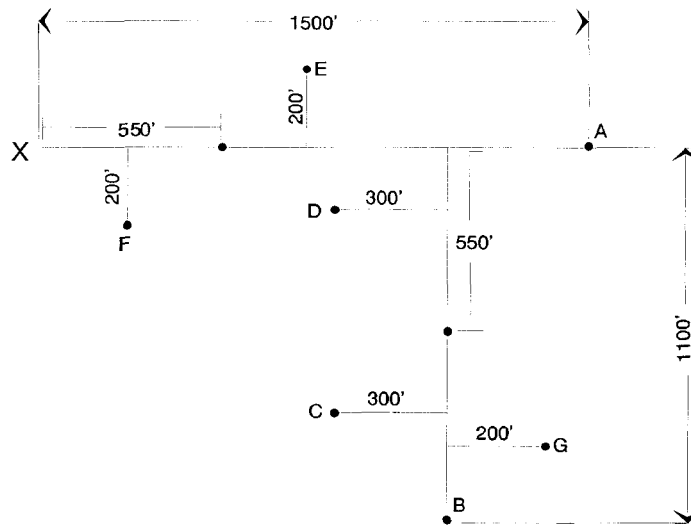
In no event will the total of the refund payments made by the Company to a depositor be in excess of the deposit amount advanced.

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SECTION 7
LINE EXTENSIONS
 (continued)

A pictorial explanation of the method of refund for a single-phase line extension is as follows (assume the 'Cost per Foot' rate for this Line Extension is \$15.00 per foot):



- Applicant "A" – Customer makes refundable advance of \$14,250 for footage over 550' at \$15.00/foot.
- Applicant "B" – Customer makes refundable advance of \$8,250 for footage over 550' at \$15.00/foot. No refund to A for B's connection because B is over 550'.
- Applicant "C" – Customer gets line at no cost. Refund goes to B at \$15.00 x 250', or \$3,750 because C ties directly into B's line and is less than 550'.
- Applicant "D" – Customer gets line at no cost. Refund goes to B at \$15.00 x 250', or \$3,750, because it ties directly into B's line and is less than 550'.
- Applicant "E" – Customer gets line at no cost. Refund goes to A at \$15.00 x 350', or \$5,250 because E ties directly into A's line and is less than 550'.
- Applicant "F" – Customer gets line at no cost. Refund goes to A at \$15.00 x 350', or \$5,250 because F ties directly into A's line and is less than 550'.
- Applicant "G" – Customer gets line at no cost. Refund goes to B at \$15.00 x 350', or \$5,250; however, B receives \$750 since this is the remaining balance of the initial deposit net of refunds. Total refunds cannot exceed the amount of the initial advance.

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**SECTION 7
LINE EXTENSIONS
(continued)**

Note: The dollars in the example above are illustrative. This method requires that: a) The deposit advance made for an initial line extension cannot be refunded to the depositor unless a new line extension required to serve a new separately metered Customer is directly connected to the initial line extension; and b) the new line extension is less than 550 feet in length.

- ii. Payment of eligible refunds will be made within ninety (90) days following receipt of notification to the Company that a qualifying permanent Customer has commenced receiving service from an extension.
- iii. A Customer may request an annual survey to determine if additional Customers have been connected to and are using service from the extension.
- iv. After a period of five (5) years from the date the Company is initially ready to render service from an extension, the Company will review the deposit and make appropriate refunds then due, if any. Any unrefunded amount remaining thereafter will become the property of the Company and will no longer be eligible for refund and will become a contribution in aid of construction.

2. Underground Facilities to Individual Residential Applicants

- a. Underground line extensions will generally be made only where mutually agreed upon by the Company and the Applicant, or in areas where the Company does maintain underground distribution facilities for its operating convenience.
- b. Underground extensions will be owned, operated and maintained by the Company, provided the Applicant pays in advance a non-refundable sum equal to the estimated difference between the cost, exclusive of meters and services, of the underground extension and an estimated equivalent overhead extension cost for voltages up to 21kV.
- c. In addition to the non-refundable sum, the Applicant will (unless otherwise agreed to by the Company and the Applicant) make such refundable deposit (for voltages up to 21kV) in accordance with Subsection 7.C. as otherwise would have been required under these Rules and Regulations if the extension had been made by overhead construction.
- d. Refunds of cash deposits will be made in the same manner as provided for overhead extensions to individual Applicants for service, in accordance with the applicable provisions of Subsection 7.C.
- e. Underground services will be installed, owned, operated and maintained as provided in Section 6 of these Rules and Regulations.

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**SECTION 7
LINE EXTENSIONS
(continued)**

3. Extensions to Non-Residential Customers
- a. Line Extensions less than 21kV
- i. For line extensions with voltages less than or equal to 21kV, the Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service to a non-residential Customer. Prior to the installation of facilities, the Customer will be required to make a refundable non-interest-bearing cash advance to the Company for the estimated project cost less an allowance equal to 50% of the estimated two year Revenue. If the total of such charge is less than one hundred dollars (\$100.00), the charge will be waived by the Company.
 - ii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - iii. After the initial twenty-four (24) month billing period the Company will compare the actual Revenue to the allowance, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - iv. In no event shall the total of the refund payments made by the Company to the depositor be in excess of the deposit amount advanced.
 - v. No refunds will be made after a period of two (2) years subsequent to the completion of construction of the Company's facilities. Any un-refunded amount remaining at the end of the two (2) year period will become the property of the Company and a nonrefundable contribution in aid of construction.
 - vi. 550 foot line extension allowance does not apply.
- b. Line Extensions greater than 21kV to 69kV
- i. For line extensions with voltages greater than 21kV and less than or equal to 69kV, the Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service to a non-residential Customer. Prior to the installation of facilities, the Customer will be required to make a refundable non-interest-bearing cash advance to the Company for the estimated project cost less an allowance equal to 50% of the estimated one year Revenue. If the total of such charge is less than one hundred dollars (\$100.00), the charge will be waived by the Company.
 - ii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - iii. After the initial twelve (12) month billing period the Company will compare the actual Revenue to the allowance, and any difference will be either billed or refunded within ninety (90) days to the Customer.

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**SECTION 7
LINE EXTENSIONS
(continued)**

- iv. In no event shall the total of the refund payments made by the Company to the depositor be in excess of the deposit amount advanced.
- v. No refunds will be made after a period of two (2) years subsequent to the completion of construction of the Company's facilities. Any un-refunded amount remaining at the end of the two (2) year period will become the property of the Company and a nonrefundable contribution in aid of construction.
- vi. 550 foot line extension allowance does not apply.

4. Residential Subdivision Developers

a. General

Required distribution facilities up to and within a new duly recorded residential subdivision, including subdivision plats which are activated subsequent to their recordation, for permanent service to single and/or multi-family residences and/or unmetered area lighting, will be constructed, owned, operated and maintained by the Company in advance of applications for service by permanent Customers only after the Company and the Applicant have entered into a written contract ("Subdivision Agreement"), which (unless otherwise agreed to by the Company and the Applicant) provides that:

- i. The total estimated installed cost of such overhead distribution facilities, exclusive of meters, services and exclusive of other costs as may be deemed as reasonable by the Company, will be advanced to the Company as a refundable non-interest bearing cash deposit to cover the Company's cost of construction.
- ii. Refundable advances will become non-refundable at such time and in such manner as provided in Subsection 7.C.4.b.
- iii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
- iv. Where applicable, if distribution facilities must be constructed in excess of an average of five hundred fifty (550) feet per new permanent Customer within a duly recorded residential subdivision, a nonrefundable cash amount equal to that portion of the total estimated installed cost represented by those required line facilities in excess of five hundred fifty (550) feet per Customer average will be paid to the Company.

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**SECTION 7
LINE EXTENSIONS
(continued)**

- v. Underground Installations – Extensions of single-phase underground distribution lines necessary to furnish permanent electric service to new residential buildings or mobile homes within a subdivision, in which facilities for electric service have not been constructed, for which applications are made by a developer will be installed underground in accordance with the provisions set forth in this regulation except where it is not feasible from an engineering, operational, or economic standpoint. Extensions of single-phase underground distribution lines necessary to furnish permanent electric service within a new single family and/or multi-family residential subdivision will be made by the Company in advance of receipt of applications for service by permanent Customers in accordance with the following provisions (unless otherwise agreed to by the Company and the Applicant):
- 1) The subdivider or other Applicant will provide the trenching, bedding, conduit, backfill (including any imported backfill required), compaction, repaving and any earthwork for pull boxes and equipment and transformer pad sites required in accordance with the Company's specifications and subject to the Company's inspection and approval.
 - 2) Right-of-way and easements satisfactory to the Company will be furnished by the Developer at no cost to the Company and in reasonable time to meet service requirements. No underground electric facilities will be installed by the Company until the final grades have been established and furnished to the Company. In addition the easements, alleys and/or streets must be graded to within six (6) inches of final grade by the Developer before the Company will commence construction. Such clearance and grading must be maintained by the Developer. If, subsequent to construction, the clearance or grade is changed in such a way as to require relocation of underground facilities or results in damage to such facilities, the cost of such relocation and/or resulting repairs will be borne by the developer.
 - 3) If armored cable or special cable covering is required, the Customer or developer will make a non-refundable contribution equal to the additional cost of such cable or covering.
 - 4) Underground service lines will be installed, owned, operated and maintained as provided in Section 6 of these Rules and Regulations.
 - 5) Any underground electric distribution system requiring more than single-phase service is not governed by this Subsection, but rather will be constructed pursuant to Subsection 7.C.7.
- vi. Underground extensions up to the duly recorded Subdivision will be owned, operated and maintained by the Company, provided the Applicant pays a non-refundable sum equal to the estimated difference between the cost of the underground extension and an equivalent estimated cost of an overhead extension.

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SECTION 7
LINE EXTENSIONS
(continued)

b. Method of Refund

- i. The Developer is eligible for a refund during the term of the Subdivision Agreement of up to 100% of the amount advanced provided the average length of the line extension per lot or per service location does not exceed five hundred fifty (550) feet. If distribution facilities must be constructed in excess of an average of five hundred fifty (550) feet per new permanent lot or service location within a duly recorded residential subdivision, that portion of the advanced total installed cost represented by those required line facilities in excess of five hundred fifty (550) feet per customer will be held by the Company as a non-refundable contribution.
- ii. On or after one (1) year subsequent to the installation of the Company's facilities, and thereafter each year of the term of the Subdivision Agreement the Company will review the status of the subdivision to determine the percentage ratio that the number of lots or service locations occupied by permanent Customers bears to the number of lots identified in each Subdivision Agreement specified as the basis for refund. The ratio determined at the time of each review multiplied by the total refundable advance associated with the line extension agreement will represent that portion of the advance qualified for refund. If the foregoing calculation indicates a refund is due, an appropriate refund of cash deposit will be made. Payment will be made within ninety (90) days following each review.
- iii. The total amount refunded over the term of the Subdivision Agreement cannot exceed the total amount advanced net of any non-refundable contribution and or cost of ownership.
- iv. The Company will make a final review on the status after a period of five (5) years. No refunds will be made after a period of five (5) years subsequent to the completion of construction of the Company's facilities. Any unrefunded amount remaining at the ends of the five (5) year period will become the property of the Company and a nonrefundable contribution in aid of construction.

5. Non-Residential Developers

a. General

Required distribution facilities up to and within a new duly recorded non-residential development, including commercial plats which are activated subsequent to their recordation, for permanent service, will be constructed, owned, operated and maintained by the Company in advance of applications for service by permanent commercial customers only after the Company and the Applicant have entered into a written contract which (unless otherwise agreed to by the Company and the Applicant) provides that:

- i. For line extensions with voltages less than or equal to 21kV, the Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service to a non-residential Customer. Prior to the installation of facilities, the Customer will be required to make a refundable non-interest-bearing cash advance to the Company for the estimated project cost less an allowance equal to 50% of the estimated two year Revenue. If the total of such charge is less than one hundred dollars (\$100.00), the charge will be waived by the Company.

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**SECTION 7
LINE EXTENSIONS
(continued)**

- ii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - iii. Five-hundred fifty (550) foot line extension allowance does not apply.
 - iv. For line extensions with voltages greater than 21kV Subsection 7.C.3.b will apply.
- b. Method of Refund
- i. After the initial twenty-four (24) month billing period the Company will compare the actual Revenue to the allowance, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - ii. In no event shall the total of the refund payments made by the Company to the depositor be in excess of the deposit amount advanced.
 - iii. No refunds will be made after a period of two (2) years subsequent to the completion of construction of the Company's facilities. Any unrefunded amount remaining at the end of the two (2) year period will become the property of the Company and a nonrefundable contribution in aid of construction.
- c. Underground Installations – Extensions of single-phase or three-phase underground distribution lines necessary to furnish permanent electric service to new commercial properties a commercial subdivision, in which facilities for electric service have not been constructed, for which applications are made by a developer will be installed underground in accordance with the provisions set forth in this regulation except where it is not feasible from an engineering, operational, or economic standpoint. Extensions of single-phase or three-phase underground distribution lines necessary to furnish permanent electric service will be made by the Company in advance of receipt of applications for service by permanent commercial customers in accordance with the following provisions (unless otherwise agreed to by the Company and the Applicant):
- i. The subdivider or other Applicant will provide the trenching, bedding, backfill (including any imported backfill required), compaction, repaving and any earthwork for pull boxes and equipment and transformer pad sites required in accordance with the Company's specifications and subject to the Company's inspection and approval.
 - ii. Underground service will be installed, owned, operated and maintained as provided in Section 6 of these Rules and Regulations.
 - iii. Underground extensions up to the duly recorded Subdivision will be owned, operated and maintained by the Company, provided the Applicant pays a non-refundable sum equal to the estimated difference between the cost of the underground extension and an equivalent estimated cost of an overhead extension.

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**SECTION 7
LINE EXTENSIONS
(continued)**

6. Replacement of Overhead with Underground Distribution Facilities

Where a Customer has requested that existing overhead distribution facilities be replaced with underground distribution facilities, the total cost of such replacement will be paid by the Customer.

7. Conversion from Single-Phase to Three-Phase Service

Where it is necessary to convert all or any portion of an existing overhead or underground distribution system from single-phase to three-phase service to a Customer, the total cost of such conversion will be paid by the Customer.

8. Long Term Rental Mobile Home Park, Townhouses, Condominiums and Apartment Complexes

Line extensions to long term rental mobile home parks, townhouses, condominiums and apartment complexes will be made by the Company under terms and conditions provided in Subsection 7.C.1. The Company will, when requested by the Customer, install, own and maintain internal distribution facilities and individual metering for said development in accordance with the provisions pertaining to duly recorded real estate subdivisions as stated in Subsection 7.C.2 hereof.

9. Special Conditions

a. Contracts

Each sub divider or other Applicant for service requesting an extension over the allowable footage allowance, or in advance of applications for service to permanent Customers, or in advance of completion of required site improvements will (unless otherwise agreed to by the Company and the Applicant) be required to execute contracts covering the terms under which the Company will install lines at its own expense, or contracts covering line extensions for which advance deposits will (unless otherwise agreed to by the Company and the Applicant) be made in accordance with the provisions of these Rules and Regulations or of the applicable rate schedules.

b. Primary Service and Metering

The Company will provide primary service to a point of delivery, such point of delivery to be determined by the Company. The Customer will provide the entire distribution system (including transformers) from the point of delivery to the load. The system will be treated as primary service for the purposes of billing. The Company reserves the right to approve or require modification to the Customer's distribution system prior to installation, and the Company will determine the voltage available for primary service. Instrument transformers, metering riser poles and associated equipment to be installed and maintained by the Company will be at the Customer's expense.

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**SECTION 7
LINE EXTENSIONS
(continued)**

c. Advances under Previous Rules and Contracts

Amounts advanced under the conditions established by a rule previously in effect will be refunded in accordance with the requirements of such contract under which the advance was made.

d. Extensions for Temporary Service

Extensions for temporary service or for operations of a speculative character (mining, milling, irrigation and similar speculative businesses) or questionable permanency will be charged the applicable estimated charges for the installation and removal of temporary facilities. Temporary facilities will remain in service for a maximum of two (2) years.

e. Exceptional Cases

Where unusual terrain, location, soil conditions, or other unusual circumstances make the application of these line extension rules impractical or unjust to either party or in the case of extension of lines of other than standard distribution voltage, service under such circumstances will be negotiated under special agreements specifying terms and conditions covering such extensions.

f. Special or Excess Facilities

Under this rule, the Company will install only those facilities which it deems are necessary to render service in accordance with the rate schedules. Where the Customer requests facilities which are in addition to, or in substitution for, the standard facilities which the Company normally would install, the extra cost thereof will be paid by the Customer.

g. Unusual Loads

Line extensions to unusually small loads not serving a permanent structure designed for continued occupancy for either residential or business purposes (e.g. individual lights, wells, signs, etc.) will not be granted the five hundred fifty (550) foot allowance, but will instead be required to advance any costs of service.

10. Other Conditions

- a. Rights-of-Way – All necessary easements or rights-of-way required by the Company for any portion of the extension which is either on premises owned, leased or otherwise controlled by the Customer, Developer, or others will be furnished in the Company's name by the Customer without cost to or condemnation by the Company and in reasonable time to meet proposed service requirements. All easements or rights-of-way obtained on behalf of the Company will contain only those terms and conditions that are acceptable to the Company.

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SECTION 7
LINE EXTENSIONS
(continued)

- b. Change of Grade – If subsequent to construction of electric distribution and/or transmission lines and services, the final grade established by the Customer or Developer is changed in such a way as to require relocation of the Company facilities or results in damage to those same facilities, the cost of relocation and/or resulting repairs will be borne by the Customer or Developer.
- c. Relocation – When the Company is requested to relocate its facilities for the benefit and/or convenience of a Customer, the Customer will pay the Company for the total cost of the work to be performed prior to the start of construction.
- d. Connecting or Disconnecting Customer's Service – Only duly authorized employees of the Company are allowed to connect the Customer's service to, or disconnect the same from, the Company's electric lines.
- e. Maintenance of Customer's Equipment – The Customer will, at the Customer's own risk and expense, furnish, install and keep in good and safe condition all electrical wires, lines, machinery and apparatus which may be required for receiving electric energy from the Company, and for applying and utilizing that energy, including all necessary protective appliances and suitable building therefore, and the Company will not be responsible for any loss or damage occasioned or caused by the negligence, want of proper care, or wrongful act of the Customer or any of the Customer's agents, employees or licensees on the part of the Customer in installing, maintaining, using, operating or interfering with any such wires, lines, machinery or apparatus.
- f. Removal of Company Property – As provided for in these Rules and Regulations, the Company will have the right to remove any and all of its property installed on the Customer's premises at the termination of service.
- g. Change of Customer's Requirements – In the event that the Customer must make any material change either in the amount or character of the appliances or apparatus installed upon the Customer's premises to be supplied with electric energy by the Company, the Customer must immediately give the Company written notice to this effect.
- h. Refunds – In no case will the total of any refund payments made by the Company exceed the amount of any construction advance
- i. Collections – Nothing in these Rules and Regulations will be construed as limiting or in any way affecting the right of the Company to collect from the Customer any other additional sum of money which may become due and payable.

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**UNS Electric, Inc.
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**SECTION 7
LINE EXTENSIONS
(continued)**

D. Construction / Facilities Related Income Taxes

1. Collection of Income Tax Gross Up

- a. Any federal, state or local income taxes resulting from the receipt of a Contribution or Advance in Aid of Construction in compliance with this rule is the responsibility of the Company and will be recorded as a deferred tax asset and reflected in the Company's rate base for ratemaking purposes.
- b. However, if the estimated contribution or advance for any service line or distribution main extension (as determined for each individual extension agreement) exceeds \$500,000, the Company shall require the Applicant to include in the contribution or advance an amount (the "gross up amount") equal to the estimated federal, state or local income tax liability of the Company resulting from the contribution or advance computed as follows:

$$\text{Gross Up Amount} = \frac{\text{Advance or Contribution}}{(1 - \text{Statutory combined income tax rate})} - \text{Advance or Contribution}$$

- c. After the Company's tax returns for the year of receipt of the advance or contribution are completed, if the statutory combined income tax rate is less than the rate used to calculate the gross-up, the Company shall refund to the Applicant an amount equal to such excess.
- d. When a gross-up amount is to be collected in connection with an extension agreement, the contract will state the tax rate used to compute the gross up amount, and will also disclose the gross-up amount separately from the estimated cost of facilities.

2. Refund of Tax Gross Up

- a. In the case of construction advance refunds made pursuant to Subsection 7.C.3 a pro rata portion of the gross up will be refunded when the amount of the underlying advance is refunded. Any remaining gross-up will be refunded on November 1 of each year as tax depreciation deductions are taken on the Company's tax returns. At the end of five (5) years from installation, the remaining gross up will be refunded at an amount that reflects the net present value of the Company's remaining tax depreciation deductions on the underlying advance discounted at the Company's authorized rate of return.
- b. In the case of all other advances or deferred construction deposit agreements, the gross up will be refunded, or the amount of required deferred construction deposit will be reduced, as follows:
 - i. If the full amount of the advance is refunded prior to September 30th of the year following the year in which the advance is received, the entire amount of the gross-up will be refunded.

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**SECTION 7
LINE EXTENSIONS
(continued)**

- ii. For any amount of the advance not refunded as of September 30th of the year following the year in which the advance is received, on November 1st of each year a portion of the gross-up will be refunded based on the amount of the tax depreciation deductions taken by the Company on its federal and state income tax returns.
- iii. When any advance is refunded after depreciation refunds pursuant to clause ii have begun, a pro rata portion of the gross up will be refunded reduced by the amount of depreciation refunds previously made for that portion of the gross up.
- iv. For any advance that is not refunded at the end of the contract period, the remaining gross up will be refunded at an amount that reflects the net present value of the Company's remaining tax depreciation deductions on the underlying advance discounted at the Company's authorized rate of return.

3. Non-refundable Income Tax Gross Up for Contribution in Aid of Construction

- a. At the option of the Customer, a non-refundable gross-up may be calculated as follows:

$$\text{Non-refundable Gross Up Amount} = \frac{(\text{Contribution Amount} - \text{Net Present Value of Tax Depreciation})}{(1 - \text{Current Tax Rate})} - \text{Contribution Amount}$$

4. Alternate Income Tax Gross Up for Advances in Aid of Construction

- a. At the option of the Customer, a gross-up may be calculated as in Section 7.D.3.a when an advance is received. When the Customer has received its final advance refund the alternate gross-up will be recomputed as follows:

$$\text{Alternate Gross Up Amount} = \frac{(\text{Advance Amount} - \text{Net Present Value of (Advance Refunds + Tax Depreciation on Advances Not Refunded)})}{(1 - \text{Current Tax Rate})} - \text{Advance Amount}$$

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**UNS Electric, Inc.
Rules and Regulations**

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**SECTION 8
PROVISION OF SERVICE**

A. Company Responsibility

1. The Company will be responsible for the safe transmission and distribution of electricity until it passes the point of delivery to the Customer.
2. The Company will be responsible for maintaining in safe operating condition all meters, equipment and fixtures installed on the Customer's premises by the Company for the purpose of delivering electric service to the Customer. However, the Company will not be responsible for the condition of meters, equipment, and fixtures damaged or altered by the Customer.
3. The Company may, at its option, refuse service until the Customer has obtained all required permits and/or inspections indicating that the Customer's facilities comply with local construction and safety standards, including any applicable Company specifications.
4. The Company will determine, in its sole discretion, the type of service (including voltage and Point of Delivery) to be furnished for utilization by the Customer. This includes determinations involving: 1) requirements to take Primary Service and Metering; and 2) service voltage (including for any new on-site generation installations or generation retrofits at the Customer's premises).

B. Customer Responsibility

1. Each Customer will be responsible for maintaining in safe operating condition all Customer facilities on the Customer's side of the point of delivery.
2. Each Customer will be responsible for safeguarding all Company property installed in or on the Customer's premises for the purpose of supplying electric service to that Customer.
3. Each Customer will exercise all reasonable care to prevent loss or damage to Company property, excluding ordinary wear and tear. The Customer will be responsible for loss of or damage to Company property on the Customer's premises arising from neglect, carelessness, misuse, diversion, or tampering and will reimburse the Company for the cost of necessary repairs or replacements.
4. Each Customer will be responsible for payment for any equipment damage and/or estimated unmetered usage and all reasonable costs resulting from unauthorized breaking of seals, interfering, tampering or bypassing the Company meter.
5. Each Customer will be responsible for notifying the Company of any equipment failure identified in the Company's equipment.

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Rules and Regulations**

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**SECTION 8
PROVISION OF SERVICE
(continued)**

6. Each Customer will be responsible for informing the Company of, and meeting the Company's requirements regarding on-site or distributed generation (including distributed renewable resources and combined heat and power facilities) that the Customer or the Customer's agent intends to interconnect to the Company's transmission or distribution system. This includes compliance with all requirements contained within the Company's most current Interconnection Requirements for Distributed Generation, and the terms and conditions of the Company's Agreement for the Interconnection of Customer's Facility. Customer must also agree to enter into the Interconnection Agreement with the Company. Further, any interconnection must be in accordance with any applicable Commission regulation and order governing interconnection, as well as applicable laws.
7. The Customer, at his expense, may install, maintain and operate check-measuring equipment as desired and of a type approved by the Company, provided that this equipment will be installed so as not to interfere with operation of the Company's equipment. This is also provided that no electric energy will be remetered or submetered for resale to another or to others, except where such remetering will be done in accordance with the applicable orders of the Commission.

C. Continuity of Service

The Company will make reasonable efforts to supply a satisfactory and continuous level of service. However, the Company will not be responsible for any damage or claim of damage attributable to any interruption or discontinuation of service resulting from:

1. Any cause against which the Company could not have reasonably foreseen, or made provision for (*i.e* force majeure, see Subsection 8.E.);
2. Intentional service interruptions to make repairs or perform routine maintenance; or
3. Curtailment, including brownouts or blackouts.

D. Service Interruptions

1. The Company will make reasonable efforts to reestablish service within the shortest possible time when service interruptions occur.
2. In the event of a national emergency or local disaster resulting in disruption of normal service, the Company may, in the public interest, interrupt service to other Customers to provide necessary service to civil defense or other emergency service agencies on a temporary basis until normal service to these agencies can be restored.

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Rules and Regulations**

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**SECTION 8
PROVISION OF SERVICE
(continued)**

3. When the Company plans to interrupt service for more than four (4) hours to perform necessary repairs or maintenance, the Company will attempt to inform affected Customers at least twenty-four (24) hours in advance of the scheduled date and these repairs will be completed in the shortest possible time to minimize the inconvenience to the Customers of the Company.
4. The Commission will be notified of interruption in service affecting the entire system or any significant portion thereof. The interruption of service and cause will be reported by telephone to the Commission within four (4) hours after the responsible Company representative becomes aware of said interruption. A written report to the Commission will follow.

E. Interruption of Service and Force Majeure

1. The Company will make reasonable provision to supply a satisfactory and continuous electric service, but does not guarantee a constant or uninterrupted supply of electricity. The Company will not be liable for any damage or claim of damage attributable to any temporary, partial or complete interruption or discontinuance of electric service attributable to a force majeure condition as set forth in Subsections 8.E.4. and 8.E.5. or to any other cause which the Company could not have reasonably foreseen and made provision against, or which, in the Company's judgment, is necessary to permit repairs or changes to be made in the Company's electric generating, transmission, or distribution equipment, or to eliminate the possibility of damage to the Company's property or to the person or property of others.
2. Whenever the Company deems a condition exists that warrants interruption or limitation in the service being rendered, this limitation or interruption will not constitute a breach of contract and will not render the Company liable for damages suffered thereby or excuse the Customer from further fulfillment of the contract.
3. The use of electric energy upon the Customer's premises is at the risk of the Customer. The Company's liability will cease at the point where its facilities are connected to the Customer's wiring.
4. Neither the Company nor the Customer will be liable to the other for any act, omission, or circumstances (including, but not limited to, the Company's inability to provide electric service) occasioned by or in consequence of the following:
 - a. flood, rain, wind, storm, lightning, earthquake, fire, landslide, washout or other acts of the elements;
 - b. accident or explosion;
 - c. war, rebellion, civil disturbance, mobs, riot, blockade or other act of the public enemy;
 - d. acts of God;
 - e. interference of civil and/or military authorities;

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**SECTION 8
PROVISION OF SERVICE
(continued)**

- f. strikes, lockouts, or other labor difficulties;
 - g. vandalism, sabotage, or malicious mischief;
 - h. usurpation of power, or the laws, rules, regulations, or orders made or adopted by any regulatory or other governmental agency or body (federal, state or local) having jurisdiction of any of the business or affairs of the Company or the Customer, direct or indirect;
 - i. breakage or accidents to equipment or facilities;
 - j. lack, limitation or loss of electrical or fuel supply; or
 - k. any other casualty or cause beyond the reasonable control of the Company or the Customer, whether or not specifically provided herein and without limitation to the types enumerated, and which by exercise of due diligence the Company or the Customer is unable to overcome.
5. A failure to settle or prevent any strike or other controversy with employees or with anyone purporting or seeking to represent employees will not be considered to be a matter within the control of the Company.
6. Nothing contained in this Section will excuse the Customer from the obligation of paying for electricity delivered or services rendered.

F. General Liability

- 1. Company will not be responsible for any third-party claims against Company that arise from Customer's use of Company's electric services, unless such claims are caused by the Company's willful misconduct or gross negligence.
- 2. Customer will indemnify, defend and hold harmless the Company (including the costs of reasonable attorney's fees) against all claims (including, without limitation, claims for damages to any business or property, or injury to, or death of, any person) arising out of any wrongful or negligent acts or omissions of the Customer, or the Customer's agents, in connection with the Company's service or facilities.
- 3. The liability of the Company for damages of any nature arising from errors, mistakes, omissions, interruptions, or delays of the Company, its agents, servants, or employees, in the course of establishing, furnishing, rearranging, moving, terminating, or changing the service or facilities or equipment shall not exceed an amount equal to the charges applicable under the Company's Rates (calculated on a proportionate basis where appropriate) to the period during which the error, mistake, omission, interruption or delay occurs, except if such damages are caused by the Company's willful misconduct or gross negligence.

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**SECTION 8
PROVISION OF SERVICE
(continued)**

4. In no event will the Company be liable for any incidental, indirect, special, or consequential damages (including lost revenue or profits) of any kind whatsoever regardless of the cause or foreseeability thereof.
5. The Company will not be responsible in an occasion for any loss or damage caused by the negligence or wrongful act of the Customer or any of his agents, employees or licensees in installing, maintaining, using, operating or interfering with any electric facilities.

G. Construction Standards and Safety

The Company will construct all facilities in accordance with the provisions of the ANSI C2 Standards (National Electric Safety Code, 2007 edition, and other amended editions as are adopted by the ACC), the 2007 ANSI B31.1 Standards, the ASME Boiler and Pressure Vessel Code, and other applicable American National Standards Institute Codes and Standards, except for those changes the ACC makes or permits from time to time. In the case of conflict between codes and standards, the more rigid code or standard will apply.

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**UNS Electric, Inc.
Rules and Regulations**

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**SECTION 9
CHARACTER OF SERVICE – VOLTAGE, FREQUENCY AND PHASE**

- A. For Residential, Lighting and Miscellaneous Service – Energy supplied will be sixty (60) Hertz, single phase, alternating current, three-wire service, 120/240 volts for new service applications. The Company will provide 120 volts, two-wire for those Customers currently receiving that service.
- B. Commercial and Industrial Service – Electric energy furnished under these Rules and Regulations will be sixty (60) Hertz alternating current energy, single or three (3) phase at the standard nominal voltages specified by the Company.
- C. All electric energy supplied will be in accordance with ANSI voltage ratings for electric power systems and equipment.
- D. All voltages referred to above are nominal voltages and may vary somewhat due to local conditions. The Company does not guarantee the constancy of its voltage or frequency, nor does it guarantee against its loss of one or more phases in a three-phase service. The Company will not be responsible for any damage to the Customer's equipment caused by any or all of these occurrences brought about by circumstances beyond its control.
- E. Motor Protection

The following protective apparatus, to be provided by the Customer, is required on all motor installations:

1. No Voltage Protection: Motors that cannot be safely subjected to full voltage at starting must be provided with a device to insure that upon failure of voltage, the motors will be disconnected from the line. Said device should be provided with a suitable time delay relay;
2. Overload Protection: All motors whose voltage does not exceed 750 volts are to be provided with approved fuses of proper rating. Where the voltage exceeds 750 volts, protective devices are to be provided. In these cases it will be found desirable to install standard switching equipment. The installation of overload relays and no-voltage releases is recommended on all motors, not only as additional protection, but as a means of reducing the cost of refusing; and
3. Phase Reversal: Reverse phase relays and circuit breakers or equivalent devices are recommended on all polyphase installations to protect the installation in case of phase reversal or loss of one phase.

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**SECTION 9
CHARACTER OF SERVICE – VOLTAGE, FREQUENCY AND PHASE
(continued)**

F. Load Fluctuation and Balance

1. Interference with Service: The Company reserves the right to refuse to supply loads of a character that may seriously impair service to any other Customers. In the case of hoist or elevator motors, welding machines, furnaces and other installations of like character where the use of electricity is intermittent or subject to violent fluctuations, the Company may require the Customer to provide at the Customer's own expense suitable equipment to reasonably limit those fluctuations.
2. The Company has the right to discontinue electric service to any Customer who continues to use appliances or other devices, equipment and apparatus detrimental to the service after the Company notifies the Customer of his or her causing detriment to the service.
3. Allowable Instantaneous Starting Current Values: The instantaneous starting current (determined by tests or based on limits guaranteed by manufacturers) drawn from the line by any motor must not exceed a value (as determined by the Company) that may be deemed detrimental to the normal operation of the system. If the starting current of the motor exceeds that value, a starter must be used or other means employed to limit the current to the value specified. A reduced voltage starter may be required for polyphase motors.
4. When three-phase service supplied under a power rate includes incidental lighting, the Customer will supply any necessary lighting transformers and arrange its lighting to give a substantially balanced three-phase load.

G. Customer Responsibility for Equipment Used in Receiving Electric Energy

No statement or requirement in these Rules and Regulations can be construed as the assumption of any liability by the Company for any wiring of electrical equipment or the operation of same, installed in, upon, or about the Customer's premises, nor will the Company be responsible for any loss or damage occasioned or caused by the negligence, want of proper care or wrongful act of the Customer, or any of the Customer's agents or employees or licenses on the part of the Customer in installing, maintaining, using, operating, or interfering with any such wiring, machinery or apparatus.

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**SECTION 10
METER READING**

- A. Company or Customer Meter Reading
1. The Company may, at its discretion, permit Customer reading of meters.
 2. It will be the Company's responsibility to inform the Customer how to properly read his or her meter
 3. Where a Customer reads his or her own meter the Company will read the Customer's meter at least once every four (4) months.
 4. Where the Company must read the meter every four (4) months, the Customer shall pay Fee No. 3 as set forth in the UNS Electric Statement of Charges for every read.
 5. The Company will provide the Customer with postage-paid cards or other methods to report the monthly meter reading to the Company.
 6. The Company will specify the timing requirements for the Customer to submit his or her monthly meter reading to conform to the Company's billing cycle.
 7. Meter readings will be scheduled for periods of not less than twenty-five (25) days or more than thirty-five (35) days. In the event the Customer fails to submit a reading within this ten (10) day period, the Company may issue the Customer an estimated bill.
 8. In the event the Customer fails to submit monthly reads as designated above, the Company may estimate the usage for up to three (3) months.
 9. The Company and the Customer shall mutually agree on a method to submit meter reads.
 10. Where the Customer is providing their own meter reads, the Customer is responsible for all applicable charges as calculated from the point the Company last read the Customer's meter.
 11. Meters will be read monthly on as close to the same day as practical.
- B. Measuring of Service
1. All energy sold to Customers and all energy consumed by the Company – except that sold according to fixed charge schedules – will be measured by commercially acceptable measuring devices owned and maintained by the Company. This provision will not apply where it is impractical to install meters, such as street lighting or security lighting, or where otherwise authorized by the ACC.
 2. When there is more than one meter at a location, the metering equipment will be so tagged or plainly marked as to indicate the circuit metered or metering equipment in accordance with Subsection 3.C.9.

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**SECTION 10
METER READING
(continued)**

3. Meters which are not direct reading will have the multiplier plainly marked on the meter.
 4. The Company may employ meter reading technology that records interval data and displays total consumption.
 5. Metering equipment will not be set "fast" or "slow" to compensate for supply transformer or line losses.
- C. Customer-Requested Rereads
1. The Company will, at the request of a Customer, reread that Customer's meter within ten (10) business days after that request by the Customer.
 2. Any reread may be charged to the Customer, at a rate set forth as Fee No. 2 in the UNS Electric Statement of Charges, if the original reading was not in error.
 3. When a reading is found to be in error, the Company will not charge the Customer for the reread.
- D. Access to Customer Premises
- The Company will at all times have the right of safe ingress to and egress from the Customer's premises at all reasonable hours for any purpose reasonably connected with the Company's property used in furnishing service and the exercise of any and all rights secured to it by law or these Rules.
- E. Meter Testing and Maintenance
1. The Company will replace any meter found to be damaged or associated with an inquiry into its accuracy, whether initiated by the Customer or Company, and which has been in service for more than sixteen years. Replaced meters will be tested for accuracy and will be acceptable if found to have an error margin within plus or minus three percent ($\pm 3\%$).
 2. The Company will file an annual report with the Commission summarizing the results of meter maintenance and testing program for that year. At a minimum, the report should include the following data:
 - a. Total number of meters tested at Company initiative or upon Customer request; and
 - b. Number of meters tested that were outside the acceptable error allowance of $\pm 3\%$.

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Rules and Regulations**

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**SECTION 10
METER READING
(continued)**

F. Customer-Requested Meter Tests

1. The Company will test a meter upon Customer request and the Company will be authorized to charge the Customer for the meter test. The charge for the meter test is set forth as Fee No. 7 in the UNS Electric Statement of Charges. However, if the meter is found to be in error by more than three percent (3%), no meter testing fee will be charged to the Customer.

G. Demand

1. The Customer's demand may be measured by a demand meter, under all Rates involving billings based on demand, unless appropriate investigation or tests indicate that the Customer's demand will not be such as to require a demand meter for correct application of the Rate. In cases where billings under a Rate requiring determination of the Customer's demand must be made before a demand meter can be installed, these billings may be made on an estimated demand basis pending installation of the demand meter. Billings made on the basis of estimated demand; however, will be appropriately adjusted, if actual demand recorded after demand meter is installed is greater or less than those estimated demand.
2. Demand meters may be installed at any metering location if the nature of the Customer's equipment and operation indicates that a demand meter is required for correct application of the rate schedule.
3. All demands used for billing purposes will be recorded or computed to the nearest whole kW.

H. Automated Meter Opt-Out

Residential Service (RES-01) Customers may request meters that do not transmit data wirelessly and the Company will accommodate such requests to the extent practicable. The charge for the Special Meter Reading Fee is set forth as Fee No. 3 in the UNS Electric Statement of Charges. The charge for the Automated Meter Opt-Out Set-Up Fee is set forth as Fee No. 6 in the UNS Electric Statement of Charges.

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Rules and Regulations**

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**SECTION 11
BILLING AND COLLECTIONS**

- A. Frequency and Estimated Bills
1. The Company will bill monthly for services rendered. Meter readings will be scheduled for periods of not less than twenty-five (25) days or more than thirty-five (35) days.
 2. If the Company is unable to obtain the meter read on the scheduled meter read date, the Company will estimate the consumption for the billing period as set forth in the Company's Bill Estimation Methodologies Tariff.
 3. Estimated bills will be issued only under the following conditions:
 - a. Failure of a Customer who reads his or her own meter to deliver his or her meter reading card to the Company in accordance with the requirements of the billing cycle.
 - b. Severe weather conditions which prevent the Company from reading the meter.
 - c. Circumstances that make it dangerous or unnecessarily difficult to read the meter. These circumstances include, but are not limited to, locked gates, blocked meters, vicious or dangerous animals, or any force majeure condition as listed in Subsection 8.E.4.
 - d. When an electronic meter reading is obtained, but the data cannot be transferred to a Customer Information System.
 - e. A meter failure or malfunction with no reliable information retained by the meter.
 - f. A failure of the meter communication network preventing receipt of reliable information.
 - g. Meter tampering or energy diversion results in a lack of accurate metered consumption information.
 - h. In the event the Customer fails to submit the reading within the designated ten (10) day meter reading window.
 - i. In the event the Customer fails to submit monthly reads as designated above, the Company may estimate the usage for up to three (3) months.
 4. After the second consecutive month of estimating the Customer's bill, the Company will attempt to secure an accurate reading of the meter.
 5. Failure on the part of the Customer to comply with a reasonable request by the Company for access to its meter may lead to the discontinuance of service.
 6. Each bill based on estimated usage will indicate that it is an estimated bill.
 7. Estimates due to equipment malfunctions may exceed two months if the malfunction could not be reasonably discovered and/or corrected before additional bills were estimated.
 8. A bill is not considered an estimated bill when the end read is based on an actual read.

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Rules and Regulations**

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**SECTION 11
BILLING AND COLLECTIONS
(continued)**

B. Combining Meters, Minimum Bill Information

1. Each meter at a Customer's premises will be considered separately for billing purposes, and the readings of two (2) or more meters will not be combined unless otherwise provided for in the Company's Rates.
2. Each bill for residential service will contain the following minimum information:
 - a. Date and meter reading at the start of billing period or number of days in the billing period;
 - b. Date and meter reading at the end of the billing period;
 - c. Billing usage and demand (if applicable);
 - d. Rate schedule number;
 - e. Company's telephone number;
 - f. Customer's name;
 - g. Service account number;
 - h. Amount due and due date;
 - i. Past due amount;
 - j. Purchased Power Fuel Adjuster Clause cost, where applicable;
 - k. Other ACC-approved charges;
 - l. All applicable taxes; and
 - m. The address for the Arizona Corporation Commission.

C. Billing Terms

1. All bills for electric service are due and payable no later than ten (10) days from the date the bill is rendered. Any payment not received within this time frame will be considered past due.
2. For purposes of this rule, the date a bill is rendered may be evidenced by:
 - a. The postmark date for bills sent via U.S. Postal Service; or
 - b. The mailing date; or
 - c. The billing date shown on the bill (however, the billing date will not differ from the postmark or mailing date by more than two (2) days).
 - d. An Electronic Bill will be considered rendered at the time it is electronically sent to the Customer.

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**SECTION 11
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(continued)**

3. All past due bills for electric service are due and payable within fifteen (15) days. Any payment not received within this timeframe will be considered delinquent and will be issued a suspension of service notice. For Customers under the jurisdiction of a bankruptcy court, a more stringent payment or prepayment schedule may be required, if allowed by that court.
4. All delinquent bills for which a valid payment has not been received within five (5) days will be subject to the provisions of the Company's termination procedures.
5. The amount of the late payment penalty as set forth as Fee No. 10 in the UNS Electric Statement of Charges will not exceed one and one-half percent (1.5%) of the delinquent bill, applied on a monthly basis.
6. All payments must be made by a payment method authorized by the Company.
7. A bill will be rendered in a form prescribed by the Company. If the Customer requests a bill in a form other than the one prescribed by the Company, the Company in its sole discretion may consider such request and charge the Customer any associated costs.

D. Applicable Rates, Prepayment, Failure to Receive, Commencement Date, Taxes

1. Each Customer will be billed under the applicable tariff indicated in the Customer's application for service.
2. Customers may pay for electrical service by making advance payments.
3. Failure to receive bills or notices that have been properly placed in the U.S. Postal Service or posted electronically will not prevent those bills from becoming delinquent nor relieve the Customer of his obligations therein.
4. Charges for service commence when the service is installed and connection made, whether used or not.

E. Meter Error Corrections

1. If any meter after testing is found to be more than three percent (3%) in error, either fast or slow, proper correction of the error will be made of previous readings and adjusted bills will be rendered according to the following terms:
 - a. For the period of three (3) months immediately preceding the removal of such meter from service for test or from the time the meter was in service since last tested, but not exceeding three (3) months since the meter has been shown to be in error by the test; or

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(continued)**

- b. From the date the error occurred, if the date of the cause can be definitely fixed. If the Customer has been underbilled, the Company will allow the Customer to repay this difference over the same period of time for which the underbillings occurred. The Customer may be allowed to pay the backbill without late payment penalties, unless there is evidence of meter tampering or energy diversion.
 - c. If it is determined that the Customer has been overbilled and there is no evidence of meter tampering or energy diversion, the Company will make prompt adjustment or refund in the difference between the original billing and the corrected billing within the next billing cycle.
2. No adjustment will be made by the Company except to the Customer last served by the meter tested.

F. Responsibility for Payment of Bills

- 1. The Customer is responsible for the payment of bills until service is ordered discontinued and the Company has had reasonable time to secure a final meter reading for those services involving energy usage, or if non-metered services are involved until the Company has had reasonable time to process the disconnect request.
- 2. When an error is found to exist in the billing rendered to the Customer, the Company shall correct such an error to refund any overbilling and may correct such an error to recover any underbilling. The UNS Electric Bill Estimation Methodologies tariff shall be applied when the Company cannot obtain a complete and valid meter read. Situations that result in an estimated meter read include inclement weather, lack of access to a Customer's meter, energy diversion, labor unavailability and equipment malfunction.
- 3. Except as specified below, corrected charges for underbillings shall be limited to three (3) months for residential accounts and six (6) months for non-residential accounts.
 - a. Where the account is billed on a special contract or non-metered rate, corrected charges for underbillings shall be billed in accordance with the contract or rate requirements and is not limited to three or six months as applicable.
 - b. Where service has been established but no bills have been rendered, or a bill is rendered, but shows no consumption, corrected charges for underbillings shall go back to the date service was established.
 - c. Where there is evidence of meter tampering or energy diversion, corrected charges for underbillings shall go back to the date meter tampering or energy diversion began, as determined by the Company.
 - d. Where lack of access to the meter (caused by the Customer) has resulted in estimated bills, corrected charges for underbillings shall go back to the billing month of the last Company obtained meter read date.

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G. Returned Payments

1. The Company will be allowed to recover a fee, as set forth as Fee No. 9 in the UNS Electric Statement of Charges, for each instance where a Customer tenders payment for electric service with a payment returned unpaid. This fee will also apply when an electronic funds transfer ("EFT") is denied for any reason.
2. When the Company is notified by the Customer's bank or other financial institution that a payment has been returned unpaid, or denied for any reason, the Company may require the Customer to make payment in cash, by money order or other approved methods which guarantee the Customer's payment to the Company.
3. A Customer, who tenders a payment which is returned unpaid, regardless of the reason or method used to pay, will not be relieved of the obligation to render payment to the Company under the original terms of the bill nor defer the Company's provision for termination of service for nonpayment of bills.
4. A Customer with two (2) returned payments within a twelve (12) month period may be required to pay with guaranteed funds, (i.e., cash, money order, or other approved methods for any subsequent billing for twelve (12) months.

H. Budget Billing Plan

1. The Company may, at its option, offer its Customers a budget billing plan.
2. The Company will provide, upon Customer request, an estimate of the Customer's budget billing amount for a twelve-month period based upon:
 - a. Customer's actual consumption history, which may be adjusted for abnormal conditions such as weather variations;
 - b. For new Customers, the Company will estimate consumption based on the Customer's anticipated load requirements; or
 - c. The Company's Rates approved by the ACC applicable to that Customer's class of service.
3. The Company will provide the Customer, upon Customer request, a concise explanation of how the budget billing estimate was developed, the impact of budget billing on a Customer's monthly bill, and the Company's right to adjust the Customer's billing for any variation between the Company's estimated billing and actual billing.

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(continued)**

4. For those Customers being billed under a budget billing plan, the Company will show, at a minimum, the following information on the Customer's monthly bill:
 - a. Actual consumption;
 - b. Amount due for actual consumption;
 - c. Budget billing amount due; and
 - d. Accumulated variation in actual versus budget billing amount.
 5. The Company may adjust the Customer's budget billing in the event the Company's estimate of the Customer's usage and/or cost varies significantly from the Customer's actual usage and/or cost. This review to adjust the amount of the budget billing may be initiated by the Company or the Customer.
 6. While on the budget billing plan, the Customer shall pay the monthly plan amount, notwithstanding the current charges shown on the bill.
 7. Any other charges incurred by the Customer shall be paid when due in addition to the monthly plan amount.
 8. Interest will not be charged to the Customer on accrued debit balances nor paid by the Company on accrued credit balances.
- I. Deferred Payment Plan
1. The Company may, prior to termination of service, offer to qualifying Customers a deferred payment plan for the Customer to retire unpaid delinquent bills for electric service.
 2. Each deferred payment agreement entered into between the Company and the Customer – due to the Customer's inability to pay an outstanding bill in full – will specify that service will not be discontinued if:
 - a. Customer agrees to pay a reasonable amount of the outstanding bill at the time the parties enter into the deferred payment agreement;
 - b. Customer agrees to pay all future bills for electric service in accordance with the Company's Rates; and
 - c. Customer agrees to pay a reasonable portion of the remaining outstanding balance in installments over a period not to exceed three (3) months.

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(continued)**

3. For the purpose of determining a reasonable installment payment schedule, under these rules, the Company and the Customer will give consideration to the following conditions:
 - a. The size of the delinquent account;
 - b. The Customer's ability to pay;
 - c. The Customer's payment history;
 - d. The length of time that the debt has been outstanding;
 - e. The circumstances that resulted in the debt being outstanding; and
 - f. Any other relevant factors related to the circumstances of the Customer.
4. Any Customer who desires to enter into a deferred payment agreement must do so before the Company's scheduled termination date for nonpayment of bills. The Customer's failure to execute a deferred payment agreement prior to the scheduled service termination date will not prevent the Company from terminating service for nonpayment.
5. Deferred payment agreements may be in writing and may be signed by the Customer and an authorized Company representative.
6. A deferred payment agreement does not relieve the unpaid balance from being assessed a monthly late charge, in accordance with the current late payment fee percentage rate.
7. If a Customer has not fulfilled the terms of a deferred payment agreement, the Company will have the right to disconnect service pursuant to the Company's Termination of Service Rules (Section 12) and, under these circumstances, it will not be required to offer subsequent negotiation of a deferred payment agreement prior to disconnection.

J. Change of Occupancy

1. To order service to be discontinued or to change occupancy, the Customer must give the Company at least three (3) business days advance notice via the website, e-mail, in writing or by telephone.
2. The outgoing Customer will be responsible for all electric services provided and/or consumed up to the scheduled turn-off date.
3. The outgoing Customer or property owner, in the case of a known landlord/tenant situation, is responsible for providing access to the meter so that the Company may obtain a final meter reading. If access is unavailable, due to the action or inaction of the Customer or property owner, the outgoing Customer or owner/landlord will be responsible for the services consumed until such time as access is provided and services can be disconnected.

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(continued)**

K. Electronic Billing

1. Electronic Billing is an optional billing service whereby Customers may elect to receive, view, and pay their bills electronically. Electronic Billing includes the "UES e-bill" service with a no-fee payment option. The Company may modify its Electronic Billing services from time to time. A Customer electing an electronic billing service may receive an electronic bill in lieu of a paper bill.
2. Customers electing an electronic billing service may be required to complete additional forms and agreements.
3. Electronic Billing may be discontinued at any time by the Company or the Customer.
4. An Electronic Bill will be considered rendered at the time it is electronically sent to the Customer. Failure to receive bills or notices which have been properly sent by an Electronic Billing system does not prevent these bills from becoming delinquent and does not relieve the Customer of the Customer's obligations therein.
5. Any notices that the Company is required to send to a Customer who has elected an Electronic Billing service may be sent by electronic means at the option of the Company.
6. Except as otherwise provided in this subsection, all other provisions of the Company's Rules and Regulations and other applicable Rates are applicable to Electronic Billing.
7. The Customer must provide the Company with a current email address for electronic bill delivery. If the Electronic Bill is electronically sent to the Customer at the email address that Customer provided to the Company, then the Electronic Bill will be considered properly sent. Further, the Customer will be responsible for updating the Company with any changes to this email address. Failure to do so will not excuse the Customer from timely paying the Company for electric service.

L. Collections

1. All unpaid closed accounts may be referred to a collection agency for collections.
2. If a collection agency referral is warranted for collection of unpaid final bills, Customer will be responsible for associated collection agency fees assessed. If the unpaid bill is referred to a credit bureau, the Company will not be held responsible to notify the Credit Bureau of any payment status.

M. Refunds

Customers will not be eligible for refunds, rebates or other Company program payments if the Customer has a delinquent Company balance.

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N. Refund of Credit Balance Following Discontinuance of Service

Upon discontinuance of service, the Company shall refund the Customer any credit balance remaining on the account. With the consent of the Customer (when available), any credit balance remaining on the account that is less than \$5.00, shall be donated to a low-income assistance program to be determined by the Company or as may be required by law.

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**SECTION 12
TERMINATION OF SERVICE**

- A. Please refer to the Arizona Administrative Code R14-2-211.A.
- B. Termination of Service Without Notice
1. The Company may disconnect electric service without advance written notice under the following conditions:
 - a. The existence of an obvious hazard to the safety or health of the Customer or the general population or the Company's personnel or facilities;
 - b. The Company has evidence of meter tampering or fraud; or
 - c. The Company has evidence of unauthorized resale or use of electric service; or
 - d. Customer makes payment to avoid/stop disconnection for non-payment with a dishonored or fraudulent payment. The Company will not be required to restore service until the repayment of those funds and all other delinquent amounts are paid by cash, money order, cashier's check, certified funds or verified electronic payment; or
 - e. Customer makes payment to reconnect service with a dishonored or fraudulent payment. The Company will not be required to restore service until the repayment of those funds and all other delinquent amounts are paid by cash, money order, cashier's check, certified funds or verified electronic payment; or
 - f. Failure of a Customer to comply with the curtailment procedures imposed by the Company during supply shortages.
 2. The Company will not be required to restore service until the conditions that led to the termination have been corrected to the satisfaction of the Company.
 3. The Company will maintain a record of all terminations of service without notice. This record will be maintained for a minimum of one (1) year and will be available for inspection by the ACC.
- C. Termination of Service With Notice
1. The Company may disconnect service to any Customer for any reason stated below, provided that the Company has met the notice requirements described in subsection 12.D. below:
 - a. Customer violation of any of the Company's Rates;
 - b. Failure of the Customer to pay a delinquent bill for electric service;
 - c. Failure of a prior Customer to pay a delinquent bill for electric service where the prior Customer continues to reside on the premise;
 - d. Failure of the Customer to meet agreed-upon deferred payment arrangements;

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**SECTION 12
TERMINATION OF SERVICE
(continued)**

- e. Failure to meet or maintain the Company's deposit requirements;
 - f. Failure of the Customer to provide the Company reasonable safe access to its equipment and property;
 - g. Customer breach of a written contract for service between the Company and Customer;
 - h. Returned or invalid payment;
 - i. When necessary for the Company to comply with an order of any governmental agency having jurisdiction;
 - j. When a hazard exists which is not imminent, but in the opinion of the Company, it may cause property damage;
 - k. Customer facilities that do not comply with Company requirements or specifications;
 - l. Failure to provide or retain rights-of-way or easements necessary to serve the Customer;
 - m. The Company learns of the existence of any condition in Section 3.D., Grounds for Refusal of Service.
2. The Company will maintain a record of all terminations of service with notice. This record will be maintained for one (1) year and be available for ACC inspection.
- D. The Company will not be obligated to renotify the Customer of the termination of service, even if the Customer – after receiving the required termination of service notification – has made payment, yet the payment is returned within three (3) to five (5) business days of receipt for any reason. The original notification will apply.
- E. Termination Notice Requirements
- 1. The Company will not terminate service to any of its Customers without providing advance written notice to the Customer of the Company's intent to disconnect service, except under these conditions specified in subsection 12.A. where advance written notice is not required.
 - 2. This advance written notice will contain, at a minimum, the following information:
 - a. The name of the person whose service is to be terminated and the address where service is being rendered;
 - b. The Company's Rate(s) that was violated and explanation of the violation or the amount of the bill that the Customer has failed to pay in accordance with the payment policy of the Company, if applicable;
 - c. The date on or after which service may be terminated;
 - d. A statement advising the Customer to contact the Company at a specific phone number for information regarding any deferred payment or other procedures that the Company may offer or to work out some mutually agreeable solution to avoid termination of the Customer's service; and;

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(continued)**

- e. A statement advising the Customer that the Company's stated reason(s) for the termination of services may be disputed by contacting the Company at a specific address or phone number, advising the Company of the dispute and making arrangements to discuss the cause for termination with a responsible employee of the Company in advance of the scheduled date of termination. The responsible employee will be empowered to resolve the dispute and the Company will retain the option to terminate service after affording this opportunity for a meeting and concluding that the reason for termination is just and advising the Customer of his or her right to file a complaint with the ACC.
 - 3. Where applicable, a copy of the termination notice will be simultaneously forwarded to designated third parties.
- F. Timing of Terminations with Notice
- 1. The Company will give at least five (5) days advance written notice prior to the termination date. For Customers under the jurisdiction of a bankruptcy court, a shorter notice may be provided, if permitted by the court.
 - 2. This notice will be considered to be given to the Customer when a copy of the notice is left with the Customer or posted first class via the U.S. Postal Service, addressed to the Customer's last known address.
 - 3. If, after the period of time allowed by the notice has elapsed and the delinquent account has not been paid nor arrangements made with the Company for the payment of the bill – or in the case of a violation of the Company's rules the Customer has not satisfied the Company that this violation has ceased – then the Company may terminate service on or after the day specified in the notice without giving further notice.
 - 4. The Company will have the right (but not the obligation) to remove any or all of its property installed on the Customer's premises upon the termination of service.
- G. Landlord/Tenant Rule
- In situations where service is rendered at an address different from the mailing address of the bill or where the Company knows that a landlord/tenant relationship exists and that the landlord is the Customer of the Company, and where the landlord as a Customer would otherwise be subject to disconnection of service, the Company will not disconnect service until the following actions have been taken:
- 1. Where it is feasible to so provide service, the Company will offer the occupant the opportunity to subscribe for service in the occupant's own name. If the occupant then declines to so subscribe, the Company may disconnect service pursuant to the rules.
 - 2. The Company will not attempt to recover from a tenant or condition service to a tenant with the payment of any outstanding bills or other charges due upon the outstanding account of the landlord.

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**SECTION 12
TERMINATION OF SERVICE
(continued)**

- H. In the event a Customer provides the Company with documentation certifying that the Customer depends on electricity to power a life-sustaining medical device or if a Customer's medical condition warrants continuous electrical service and the Customer accumulates debt equivalent to a three (3) month bill, in lieu of a disconnection of service, the Company may limit the amount of current flowing into the premises to operate medical devices and basic appliances, such as refrigeration, water supply, lighting and small motors in the heating system.

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Rules and Regulations**

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**SECTION 13
RECONNECTION OF SERVICE**

When service has been discontinued for any of the reasons set forth in these Rules and Regulations, the Company will not be required to restore service until the following conditions have been met by the Customer:

- A. Where service was discontinued without notice:
1. The hazardous condition must be removed and the installation will conform to accepted standards.
 2. All bills for service and/or applicable investigative costs due the Company by reason of fraudulent or unauthorized use, diversion or tampering must be paid and a deposit to guarantee the payment of future bills may be required.
 3. Required arrangements for service must be made.
- B. Where service was discontinued with notice:
1. The Customer must make arrangements for the payment of all bills and these arrangements must be satisfactory to the Company.
 2. The Customer must furnish a satisfactory guarantee to pay all future bills.
 3. The Customer must correct any and all violations of these Rules and Regulations.

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**UNS Electric, Inc.
Rules and Regulations**

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**SECTION 14
ADMINISTRATIVE AND HEARING REQUIREMENTS**

A. Customer Service Complaints

1. The Company will make a full and prompt investigation of all service complaints made by its Customers, either directly or through the ACC.
2. The Company will respond to the complainant and/or the ACC representative within five (5) business days as to the status of the Company's investigation of the complaint.
3. The Company will notify the complainant and/or the ACC representative of the final disposition of each complaint. Upon request of the complainant or the ACC representative, the Company will report the findings of its investigation in writing.
4. The Company will inform the Customer of his right of appeal to the ACC.
5. The Company will keep a record of all written service complaints received that must contain, at a minimum, the following data:
 - a. Name and address of complainant;
 - b. Date and nature of the complaint;
 - c. Disposition of the complaint; and
 - d. A copy of any correspondence between the Company, the Customer, and/or the ACC.
6. This record will be maintained for a minimum period of one (1) year and will be available for inspection by the ACC.

B. Customer Bill Disputes

1. Any Customer who disputes a portion of a bill rendered for electric service must pay the undisputed portion of the bill and notify the Company's designated representative that any unpaid amount is in dispute prior to the delinquent date of the bill.

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**SECTION 14
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(continued)**

2. Upon receipt of the Customer notice of dispute, the Company will:
 - a. Notify the Customer within five (5) business days of the receipt of a written dispute notice;
 - b. Initiate a prompt investigation as to the source of the dispute;
 - c. Withhold disconnection of service until the investigation is completed and the Customer is informed of the results;
 - d. Upon request of the Customer the Company will report the results of the investigation in writing; and
 - e. Inform the Customer of his right of appeal to the ACC.
 3. Once the Customer has received the results of the Company's investigation, the Customer will submit payment within five (5) business days to the Company for any disputed amounts. Failure to make full payment will be grounds for termination of service.
- C. ACC Resolution of Service and/or Bill Disputes
1. In the event a Customer and the Company cannot resolve a service and/or bill dispute, the Customer will file a written statement of dissatisfaction with the ACC. By doing this, the Customer will be deemed to have filed an informal complaint against the Company.
 2. Within thirty (30) days of the receipt of a written statement of Customer dissatisfaction related to a service or bill dispute, a designated representative of the ACC will attempt to resolve the dispute by correspondence and/or telephone with the Company and the Customer. If resolution of the dispute is not achieved within twenty (20) days of the ACC representative's initial effort, the ACC will then hold an informal hearing to arbitrate the resolution of the dispute. The informal hearing will be governed by the following rules:
 - a. Each party may be represented by legal counsel, if desired;
 - b. Every informal hearing may be recorded or held in the presence of a stenographer;
 - c. All parties will have the opportunity to present written or oral evidentiary material to support the positions of the individual parties;
 - d. All parties and the ACC's representative will be given the opportunity for cross-examination of the various parties; and

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(continued)**

- e. The ACC's representative will render a written decision to all parties within five (5) business days after the date of the informal hearing. This written decision of the ACC's representative is not binding on any of the parties and the parties will still have the right to make a formal complaint to the ACC.
3. The Company may implement normal termination procedures if the Customer fails to pay all bills rendered during the resolution of the dispute by the ACC.
4. The Company will maintain a record of written statements of dissatisfaction and their resolution for a minimum of one (1) year and make these records available for ACC inspection.

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Exhibit DAS-2

REDLINED



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**UNS Electric, Inc.
Rules and Regulations**

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**SECTION 1
APPLICABILITY OF RULES AND REGULATIONS AND DESCRIPTION OF SERVICE**

- A. UNS Electric, Inc. ("Company") is an electric utility operating within portions of the state of Arizona. The Company will provide service to any person, institution or business located within its service area in accordance with the provisions of its Rates and the terms and conditions of these Rules and Regulations.
- B. All electricity delivered to any Customer is for the sole use of that Customer on that Customer's premises only. Electricity delivered by the Company will not be redelivered or resold, or the use thereof by others permitted unless otherwise expressly agreed to in writing by the Company. However, those Customers purchasing electricity for redistribution to the Customer's own tenants (only on the Customer's premises) may separately meter each tenant distribution point for the purpose of prorating the Customer's actual purchase price of electricity delivered among the various tenants on a per unit basis.
- C. These Rules and Regulations will apply to all electricity service furnished by the Company to its Customers.
- D. These Rules and Regulations are part of the Company's Rates on file with, and duly approved by, the Arizona Corporation Commission. These Rules and Regulations will remain in effect until modified, amended, or deleted by order of the ACC. No employee, agent or representative of the Company is authorized to modify the Company rules.
- E. These Rules and Regulations will be applied uniformly to all similarly situated Customers.
- F. In case of any conflict between these Rules and Regulations and the Arizona Corporation Commission's rules, these Rules and Regulations will apply.
- G. Whenever the Company and an Applicant or a Customer are unable to agree on the terms and conditions under which the Applicant or Customer is to be served, or are unable to agree on the proper interpretation of these Rules and Regulations, either party may request assistance from the Consumer Services Section of the Utilities Division of the ACC. The Applicant or Customer also has the option to file an application with the ACC for a proper order, after notice and hearing.
- H. The Company's supplying electric service to the Customer and the acceptance thereof by the Customer will be deemed to constitute an agreement by and between the Company and the Customer for delivery, acceptance of and payment for electric service under the Company's Rules and Regulations and applicable Rates.

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**SECTION 2
DEFINITIONS**

- A. In these Rules and Regulations, the following definitions will apply unless the context requires otherwise:
1. Actual Cost: The cost incurred by the Company for labor, materials and equipment including the cost of overheads.
 2. Advance in Aid of Construction ("Advance"): Funds provided to the utility by the Applicant under the terms of a line extension agreement, the value of which may be refunded.
 3. Applicant: A person requesting the Company to supply electric service.
 4. Application: A request to the Company for electric service, as distinguished from an inquiry as to the availability or charges for such service.
 5. Arizona Corporation Commission ("ACC" or "Commission"): The regulatory authority of the State of Arizona having jurisdiction over public service corporations operating in Arizona.
 6. Billing Month: The period between any two (2) regular readings of the Company's meters at approximately thirty (30) day intervals.
 7. Billing Period: The time interval between two (2) consecutive meter readings that are taken for billing purposes.
 8. Company: UNS Electric, Inc. acting through its duly authorized officers or employees within the scope of their respective duties.
 9. Contiguous Site: A single site not separated by private or public property, or public street, or right of way and operated as one integral unit under the same name and as a part of the same business.
 10. Contributions in Aid of Construction ("Contribution"): Funds provided to the Company by the Applicant under the terms of a line extension agreement and/or service connections tariff, the value of which is not refundable.
 11. Curtailment Priority: The order in which electric service is to be curtailed to various classifications of Customers, as set forth in the Company's filed Rates.
 12. Customer: The person(s) or entity(ies) in whose name service is rendered, as evidenced by the request for electric service by the Applicant(s), or by the receipt and/or payment of bills regularly issued in the Customer's name regardless of the identity of the actual user of the service.
 13. Customer Charge: The amount the Customer must pay the Company for the availability of electric service, excluding any electricity used, as specified in the Company's Rates.
 14. Day: Calendar day.

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(continued)**

15. Demand: The rate at which power is delivered during any specified period of time. Demand may be expressed in kilowatts, kilovolt-amperes, or other suitable units.
16. Developer: One or more natural or artificial entities that own, improve, or remodel real estate.
17. Distribution Lines: The Company lines operated at distribution voltage, which are constructed along public roadways or other bona fide rights-of-way, including easements on Customer's property.
18. Electronic Billing: Optional billing service whereby Customers may elect to receive, view and pay their bills electronically.
19. Energy: Electric energy, expressed in kilowatt-hours.
20. Illness: A medical ailment or sickness for which a residential Customer obtains a verified document from a licensed medical physician stating the nature of the illness and that discontinuance of service would be especially dangerous to the Customer's health.
21. Interruptible Electric Service: Electric service that is subject to interruption as specified in the Company's Rate.
22. Kilowatt ("kW"): A unit of power equal to 1,000 watts.
23. Kilowatt-hour ("kWh"): Electric energy equivalent to the amount of electric energy delivered in one hour when delivery is at a constant rate of one (1) kilowatt.
24. Law: Any statute, rule, order or requirement established and enforced by government authorities.
25. Line Extension: The lines and equipment necessary to extend the electric distribution system of the Company to provide service to additional Customers.
26. Master Meter: A meter for measuring or recording the flow of electricity that has passed through it at a single location where said electricity is distributed to tenants or occupants for their usage.
27. Megawatt ("MW"): A unit of power equal to 1,000,000 watts.
28. Meter: The instrument for measuring and indicating or recording the flow of electricity that has passed through it.
29. Meter Tampering: A situation where a meter has been illegally altered. Common examples are meter bypassing, use of magnets to slow the meter recording, and broken meter seals.
30. Minimum Charge: The amount the Customer must pay for the availability of electric service, including an amount of usage, as specified in the Company's Rates.

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- 31. Month: The period between any two (2) regular readings of the Company's meters at approximately thirty (30) day intervals.
- 32. On-Site Generation: Any and all power production generated on or adjacent to a Customer's property that is controlled, utilized, sold, or consumed by that Customer or its agent.
- 33. Permanent Customer: A Customer who is a tenant or owner of a service location who applies for and receives permanent electric service.
- 34. Permanent Service: Service which, in the opinion of the Company, is of a permanent and established character. The use of electricity may be continuous, intermittent, or seasonal in nature.
- 35. Person: Any individual, partnership, corporation, governmental agency, or other organization operating as a single entity.
- 36. Point of Delivery: In all cases, unless otherwise specified, "point of delivery" is the location on the Customer's building, structure, or premises where all wires, conductors, or other current-carrying devices of the Customer join or connect with wires, conductors, or other current-carrying devices of the Company. The Company will determine the point of delivery in accordance and based on the specific design specifications, relevant and appropriate technical standards and specifications, Rates and construction standards as applicable to the specific situation. Location and type of metering facilities will be determined by the Company and may or may not be at the same location as the point of delivery.
- 37. Power: The rate of generating, transferring and/or using electric energy, usually expressed in kilowatts.
- 38. Power Factor: The ratio of real or active power ("kW") to apparent or reactive power ("kVA").
- 39. Premises: All of the real property and apparatus employed in a single enterprise on an integral parcel of land undivided by public streets, alleys or railways.
- 40. Primary Service and Metering: Service supplied directly from the Company's high voltage distribution or transmission lines without prior transformation to a secondary level.
- 41. Prorate: To divide, distribute, or assess proportionately.
- 42. Rates: The charge(s), related term(s) and conditions of the Company's Tariffs.
- 43. Residential Subdivision-Development: Any tract of land which has been divided into four or more contiguous lots with an average size of one acre or less for use for the construction of residential buildings or permanent mobile homes for either single or multiple occupancy.

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- 44. Residential Use: Service to Customers using electricity for domestic purposes such as space heating, air conditioning, water heating, cooking, clothes drying, and other residential uses and includes use in apartment buildings, mobile home parks, and other multiunit residential buildings.
- 45. Revenue: Delivery charge, power supply charge, demand charge, and PPFAC charge collected from Customer.
- 46. Rules and Regulations or Company Rules: These Rules and Regulations, which are a part of the Company's Tariffs and Rates.
- 47. Secondary Service: Service supplied at secondary voltage levels from the load side of step-down transformers connected to the Company's high voltage distribution lines.
- 48. Service Area: The territory in which the Company has been granted a certificate of convenience and necessity and is authorized by the ACC to provide electric service.
- 49. Service Drop: The overhead service conductors from the last Company-owned pole or other aerial support to and including the splices, if any, connecting to the Customer's service entrance conductors at a building or other structure.
- 50. Service Establishment Charge: The charge as specified in the Company's Rates, which covers the cost of establishing a new account.
- 51. Service Line: The line extending from a distribution line or transformer to the Customer's premises or point of delivery.
- 52. Service Reconnection Charge: The charge as specified in the Company's Rates which must be paid by the Customer prior to reestablishment of electric service each time the electricity is disconnected for nonpayment or whenever service is discontinued for failure otherwise to comply with the Company's Rates or Rules.
- 53. Service Reestablishment Charge: A charge as specified in the Company's Rates for service in the same location where the same Customer had ordered a service disconnection within the preceding twelve (12) month period.
- 54. Single Family Dwelling: A house, an apartment, or a mobile home permanently affixed to a lot, or other permanent residential unit which is used as a permanent home.
- 55. Single-Phase Service: Two (2) or Three (3) wire service (usually 120/240-volts).
- 56. Tariffs: The terms and conditions of the services offered by the Company, including a schedule of the Rates and charges for those services.

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57. Temporary Service: Service to premises or enterprises which are temporary in character, or where it is known in advance that the service will be of limited duration. Service which, in the opinion of the Company, is for operations of a speculative character is also considered temporary service.
58. Three-Phase Service: Four (4) wire service (usually 120/208 volts).
59. Weather Especially Dangerous to Health: That period of time commencing with the scheduled termination date when the local weather forecast, as predicted by the National Oceanographic and Administration Service, indicates that the temperature will not exceed thirty-two (32) degrees Fahrenheit for the next day's forecast. The ACC may determine that other weather conditions are especially dangerous to health as the need arises.

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**SECTION 3
ESTABLISHMENT OF SERVICE**

A. Information from New Applicants

1. The Company may obtain the following minimum information from each application for service:
 - a. Name or names of Applicant(s);
 - b. Service address or location and telephone number;
 - c. Billing address/telephone number, if different than service address;
 - d. Social Security Number or Driver's License number and date of birth to be consistent with verifiable information on legal identification;
 - e. Address where service was provided previously;
 - f. Date Applicant will be ready for service;
 - g. Statement of whether premises have been supplied with electric service previously;
 - h. Purpose for which service is to be used;
 - i. Statement of whether Applicant is owner or tenant of or agent for the premises;
 - j. Information concerning the energy and demand requirements of the Customer; and
 - k. Type and kind of life-support equipment, if any, used by the Customer or at the service address.
2. Where service is requested by two (2) or more individuals, the Company will have the right to collect the full amount owed to the Company from any one of the Applicants.
3. The supplying of electric service by the Company and the Customer's acceptance of that electric service will be deemed to constitute an agreement by and between the Company and the Customer for delivery, acceptance of and payment for electric service under the Company's applicable Rates, and Rules and Regulations.
4. The term of any agreement not otherwise specified will become operative on the day the Customer's installation is connected to the Company's facilities for the purpose of taking electric energy.
5. The Company may require a written contract with special guarantees from Applicants whose unusual characteristics of load or location would require excessive investment in facilities or whose requirements for service are of a special nature.
6. Signed contracts may be required for service to commercial and industrial establishments. No contract or any modification of the contract will be binding upon the Company until executed by a duly authorized representative of the Company.
7. Where an occupant of the premises who owes a debt to the Company, but is not the Applicant or the Customer, the occupant shall also be jointly and severally liable for the bills rendered to the premises.

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B. Deposits

1. The Company may require from any present or prospective Customer a deposit to guarantee payment of all bills. This deposit may be retained by the Company until service is discontinued and all bills have been paid; except as provided in Subsection B.3. below. Upon proper application by the Customer, the Company will then return said deposit, together with any unpaid interest accrued thereon from the date of commencement of service or the date of making the deposit, whichever is later. The Company will be entitled to apply said deposit together with any unpaid interest accrued thereon, to any indebtedness for the same class of service owed to the Company for electric service furnished to the Customer making the deposit. When said deposit has been applied to any such indebtedness, the Customer's electric service may be discontinued until all such indebtedness of the Customer is paid and a like deposit is again made with the Company by the Customer. No interest will accrue on any deposit after discontinuance of the service to which the deposit relates.

The Company will not require a deposit from a new Applicant for residential service if the Applicant is able to meet any of the following requirements:

- a. The Applicant has had service of a comparable nature with the Company within the past two (2) years and was not delinquent in payment more than twice during the last twelve (12) consecutive months of service or was not disconnected for nonpayment; or
 - b. The Applicant can produce a letter of credit or verification from an electric utility where service of a comparable nature was last received by Applicant, which states Applicant had a timely payment history at time of service discontinuation; or
 - c. Instead of a deposit, the Company receives deposit guarantee notification from a social or governmental agency acceptable to the Company. A surety bond may be provided as security for the Company in an amount equal to the required deposit.
- ~~2. The Company may issue a non-assignable, non-negotiable receipt to the Applicant for the deposit. The inability of the Customer to produce his or her receipt will in no way impair the Customer's right to receive a refund of the deposit which is reflected on the Company records.~~
- 3.2. Cash deposits held by the Company twelve (12) months or longer will earn interest at the established one-year Treasury Constant Maturities rate, effective on the first business day of each year, as published in the Federal Reserve website.
- 4.3. a. Residential Customers – The Company may require a residential Customer to establish or reestablish a deposit if the Customer becomes delinquent in the payment of three (3) ~~two~~ (2) or more bills within a twelve (12) consecutive month period, or has been disconnected from service during the last twelve (12) months, or the Company has a reasonable belief that the Customer is not credit worthy based on a rating from a credit agency utilized by the Company.

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Deposits or other instruments of credit will automatically expire or be refunded or credited to the Customer's account, after twelve (12) consecutive months of service during which time the Customer has not been delinquent more than two (2) times or has not been disconnected for non-payment, unless the Customer has filed bankruptcy in the last twelve (12) months.

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4. ~~b. Non-Residential Customers – The Company may require a non-residential Customer to establish or reestablish a deposit if the Customer becomes delinquent in the payment of two (2) bills or if the Customer has been disconnected for non-payment during the last twelve (12) months, or when the Customer's financial condition may jeopardize the payment of their bill.~~

~~Deposits and non-cash deposits on file with the Company will be reviewed or other instruments of credit will automatically expire or be refunded or credited to the Customer's account after twenty-four (24) consecutive months of service and will be returned provided during which the Customer has not been delinquent more than two (2) times or disconnected for non-payment in the most recent twelve (12) month period, unless the Customer's financial condition warrants extension of the deposit.~~

4. ~~The Company may require a Customer to establish or reestablish a deposit if the Customer became delinquent in the payment of three (3) or more bills within a twelve (12) consecutive month period, or has been disconnected from service during the last twelve (12) months, or the Company has a reasonable belief that the Customer is not credit worthy based on a rating from a credit agency utilized by the Company. [Subsection 3.B.4 has not been deleted; it has been moved to Subsection 3.B.3.]~~

5. The Company may review the Customer's usage after service has been connected and adjust the deposit amount based upon the Customer's actual usage.
6. A separate deposit may be required for each meter installed.
7. Residential Customer deposits will not exceed two (2) times that Customer's estimated average monthly bill. Non-residential Customer deposits will not exceed two and one-half (2.5) times that Customer's maximum estimated monthly bill. If actual usage history is available, then that usage, adjusted for normal weather, will be the basis for the estimate.
8. The posting of a deposit will not preclude the Company from terminating service when the termination is due to the Customer's failure to perform any obligation under the agreement for service or any of these Rules and Regulations.

C. Conditions for Supplying Service

The Company reserves the right to determine the conditions under which service will be provided. Conditions for service and extending service to the Customer will be based upon the following:

1. Customer has wired his premises in accordance with the National Electric Code, City, County and/or State codes, whichever are applicable.

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2. If the Company determines that there is a reasonable basis to believe that the Customer's premises poses a safety risk to Company employees, then the Company may, at its option, install a meter or facilities with remote connect and/or disconnect capabilities.

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3. Customer has installed the meter loop in a suitable location approved by the Company.
4. In the case of a mobile home, the meter loop must be attached to a meter pole or to an approved support.
5. In case of temporary construction service, the meter loop must be attached to an approved support.
6. All meter loop installations must be in accordance with the Company's specifications and located at an outdoor location accessible to the Company.
7. Individual Customers may be required to have their property corner pins and/or markers installed to establish proper right-of-way locations.
8. Developers must have all property corner pins and/or markers installed necessary to establish proper locations to supply electric service to individual lots within subdivisions.
9. Where the installation requires more than one meter for service to the premises, each meter panel must be permanently marked (not painted) by the contractor or Customer to properly identify the portion of the premises being served.
10. The identification will be the same as the apartment, office, etc., served by that meter socket. The identifying marking placed on each meter panel will be impressed into or raised from a tab of aluminum, brass or other approved non-ferrous metal with minimum one-fourth (1/4) inch-high letters. This tag must be riveted to the meter panel. The impression must be deep enough to prevent the identification(s) from being obscured by subsequent painting of the building and attached service equipment.
11. The Company may require the assistance of the Customer and/or the Customer's contractor to open the apartments or offices at the time the meters are set, in order to verify that each meter socket actually serves the apartment or office indicated by the marking tag. In the case of multiple buildings the building or unit number and street address will be identified on the pull section in the manner described above.

D. Grounds for Refusal of Service

The Company may refuse to establish service if any of the following conditions exist:

1. When the Applicant or affiliate of the Applicant with common ownership has an outstanding amount due for the same class of electric service with the Company and the Applicant is unwilling to make arrangements with the Company for payment, in such cases, the Company shall be entitled to transfer the balance due or credit owed on

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the terminated service to any other active account of the Customer for the same class of service. The failure of the Customer to pay the active account shall result in the suspension or termination of service.

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(continued)**

2. A condition exists which, in the Company's judgment, is unsafe or hazardous to the Applicant, the general population, or the Company's personnel or facilities;
3. The Applicant refuses to provide the Company with a deposit when the Customer has failed to meet the credit criteria for waiver of deposit requirements;
4. Customer is known to be in violation of the Company's Rates or Rules and Regulations;
5. Customer fails to furnish the funds, service, equipment, and/or rights-of-way necessary to serve the Customer and which have been specified by the Company as a condition for providing service;
6. Customer fails to provide safe access to the meter that would be serving the Customer;
7. Applicant falsifies his or her identity for the purpose of obtaining service;
8. Service is requested by an Applicant and a prior Customer, who is either living with the Applicant, or who is an occupant of the premises who owes a debt to the Company from the same class of service from the same or a prior service address;
9. The Applicant is acting as an agent for a prior Customer who is deriving benefits from the energy supplied and who owes a delinquent bill from the same class of service from the same or a prior service address;
10. There is evidence of tampering or energy diversion.
- 10.11. Where the Company has a reasonable belief that the Applicant has common ownership with an affiliate that owes a delinquent bill for the same class of service.

E. Service Establishment, Reestablishment or Reconnection Charge

1. The Company will make a charge, as approved by the ACC, for service transfer for meter reads only set forth as Fee No. 1 in the UNS Electric Statement of Charges.
2. The Company may make a charge, as approved by the ACC, for the establishment, reestablishment, or reconnection of service. The charge for establishment, reestablishment or reconnection of service during regular business hours is set forth as Fee No. 4 in the UNS Electric Statement of Charges.

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3. Should service be established, reestablished or reconnected during a period other than the Company's regular business hours, at the Customer's request, the Customer may be required to pay an after-hour charge for the service connection set forth as Fee No. 5 in the UNS Electric Statement of Charges. Where the Company's scheduling will not permit service establishment, reestablishment or reconnection of service on the same day as requested, the Customer can elect to pay the after-hour charge for establishment that day, or his service will be established on the next available business day. ~~The after-hour charge is set forth as Fee No. 5 in the UNS Electric Statement of Charges.~~ Even so, a Customer's request to have the Company establish service after-hours is subject to the Company having Staff available; there is no guarantee that the Company will have the staffing available for service establishment, or reestablishment or reconnection of service outside of regular business hours.

4. For the purpose of this Rule, the definition of service establishment is where the Customer's facilities are ready and acceptable to the Company, the Applicant has obtained all required permits and/or inspections indicating that the Applicant's facilities comply with local construction safety and governmental standards and regulations, and the Company needs only to install a meter, read a meter, or turn the service on.

5. Service Reconnection Charge

Whenever the Company has discontinued service under its usual operating procedures because of any default by the Customer as provided herein, a reconnection charge, not to exceed the charge for the reestablishment of service as set forth as Fee Nos. 4-5 in the UNS Electric Statement of Charges, shall be made and may be collected by the Company before service is restored. When, due to the behavior of the Customer, it has been necessary to discontinue service utilizing other than usual operating procedures, the Company shall be entitled to charge Fee No. 6 and ~~collect actual costs~~ to restore service, as set forth in the UNS Electric Statement of Charges.

F. Temporary Service

1. Applicants for temporary service may be required to pay Line Extension charges in accordance with Section 7.C.9.d.
2. Where the duration of service is to be less than one (1) month, the Applicant will also be required to advance a sum of money equal to the estimated bill for service.
3. Where the duration of service is to exceed one (1) month, the Applicant may also be required to meet the deposit requirements of the Company, as outlined in Subsection B.1. above.
4. If at any time during the term of the agreement for service the character of a temporary Customer's operations changes so that, in the opinion of the Company, the Customer is classified as permanent, the terms of the Company's Line Extension rules will apply.

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G. Identification of Load and Premises

Upon request of the Company, the electric load and premises to be served by the Company must be clearly identified by the Customer at the time of application. If the service address is not recognized in terms of commonly used identification system, the Customer may be required to provide specific written directions and/or legal descriptions before the Company will be required to act upon a request for electric service.

H. Identification of Responsible Party

Any person applying on behalf of another Customer for service to be connected in the name of or in care of another Customer must furnish to the Company written approval from that Customer guaranteeing payment of all bills under the account. The Customer is responsible in all cases for service supplied to the premises until the Company has received proper notice of the effective date of any change. The Customer shall also promptly notify the Company of any change in physical or electronic billing address.

I. Tampering With or Damaging Company Equipment

1. The Customer agrees, when accepting service, that no one except authorized Company employees or agents of the Company will be allowed to remove or replace any Company owned equipment installed on Customer's property.
2. No person, except an employee or agent acting on behalf of the Company shall alter, remove or make any connection to the Company's meter or service equipment.
3. No meter seal may be broken or removed by anyone other than an employee or agent acting on behalf of the Company; however, the Company may give its prior consent to break the seal by an approved electrician employed by a Customer when deemed necessary by the Company.
4. The Customer will be held responsible for any broken seals, tampering, or interfering with the Company's meter(s) or any other Company owned equipment installed on the Customer's premises. In cases of tampering with meter installations, interfering with the proper working thereof, or any tampering, interfering, theft, or service diversion, including the falsification of Customer read-meter readings, Customer will be subject to immediate discontinuance of service. The Company will be entitled to collect from the Customer ~~whose name the service is in or~~ other person benefitting from the service, under the appropriate Rate, for all power and energy not recorded on the meter as the result of such tampering, or other theft of service, and also additional security deposits as well as all expenses incurred by the Company for property damages, investigation of the illegal act, and all legal expenses and court costs incurred by the Company.

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5. The Customer will be held liable for any loss or damage occasioned or caused by the Customer's negligence, want of proper care or wrongful act or omission on the part of any Customer's agents, employees, licensees or contractors.

J. Access

1. The Customer is responsible for providing safe access to Company facilities. The Company's authorized agents shall have satisfactory unassisted twenty-four (24) hour a day, seven (7) days a week access to the Company's equipment located on Customer's premise for the purpose of service connection, service disconnection, operation, maintenance, repair and service restoration work that the Company may need to perform.
2. If additional resources are required to gain safe access to perform service establishment, disconnection, meter reading, or routine maintenance, due to an affirmative, wrongful, and/or criminal act by the Customer, the Company will be entitled to collect from the Customer all expenses incurred by the Company for additional resources including: investigation of access, all legal expenses, and court costs.

K. Customer-Specific Information

Customer-specific information shall not be released without specific prior Customer authorization unless the information is requested by law enforcement or other public agency, or is requested by the Commission or its staff, or is reasonably required for legitimate account collection activities, or is necessary to provide safe and reliable service to the Customer. Such Customer authorization may be obtained electronically, in writing, or orally, as long as the oral authorization is recorded.

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**SECTION 4
MINIMUM CUSTOMER INFORMATION REQUIREMENTS**

A. Information for Customers

1. The Company will make available upon Customer request not later than sixty (60) days from the date of the request a concise summary of the Rate schedule applied for by the Customer. The summary will include the following:
 - a. The monthly minimum Customer charge, identifying the amount of the charge and the specific amount of usage included in the minimum charge, where applicable;
 - b. Rate blocks, where applicable;
 - c. Any adjustment factor(s) and method of calculation; and
 - d. Demand charge, where applicable.
2. Upon request of the Customer, either at the time of application or after, the Company will use its best efforts to assist the Customer in choosing an appropriate Rate. However, upon application or upon request for assistance, the Applicant or the Customer will elect the applicable Rate best suited to his requirements. The Company may assist in making this election, but will not be held responsible for notifying the Customer of the most favorable Rate and will not be required to refund the difference in charges under different Rates. The Customer is solely responsible for selecting the Rate the Customer believes is appropriate. If no Rate is selected; the Customer will be placed on the most common Rate for the class of service and the Company will not be liable to refund the difference in charges had the Customer been placed on different Rates.
3. Upon written notification of any material changes in the Customer's installation or load conditions, the Company will assist in determining if a change in Rate is desirable, but not more than one (1) such change at the Customer's request will be made within any twelve (12) month period.
4. The supply of electric service under a residential Rate to a dwelling involving some business or professional activity will be permitted only where this activity is only occurring occasionally at the dwelling, where the electricity used in connection with this activity is small in amount, and where the electricity is used only by equipment that would normally be in use if the space were used as living quarters. Where a portion of the dwelling is used regularly for business, professional and other gainful purposes, and any considerable amount of electricity is used for other than domestic purposes, or for electrical equipment not normally used in living quarters is installed in connection with the activities referenced above, then the entire premises will be classified as non-residential and the appropriate general service Rate will be applied. The Customer, may, at his option, provide separate wiring so that the residential uses can be metered and billed separately under the appropriate residential service rate schedule, and the other uses under the appropriate general service rate.

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SECTION 4
MINIMUM CUSTOMER INFORMATION REQUIREMENTS
(continued)

5. In addition, the Company will make available upon Customer request, not later than sixty (60) days from date of service commencement, a concise summary of the Company's Rates or the ACC's Rules and Regulations concerning:
 - a. Deposits;
 - b. Termination of service;
 - c. Billing and collection; and
 - d. Complaint handling.

6. The Company, upon request of a Customer, will transmit a written statement of actual consumption by the Customer for each billing period during the prior twelve (12) months, unless this data is not reasonably ascertainable. But the Company will not be required to accept more than one such request from each Customer in a calendar year. The Company may charge the Customer for consumption history requests as set forth as Fee No. 8 in UNS Electric Statement of Charges.

B. Information Required Due to Changes in Rates:

1. The Company will send to affected Customers a concise summary of any change in the Rates affecting those Customers.
2. This information will be sent to the affected Customer within sixty (60) days of the effective date of the change.

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**SECTION 5
MASTER METERING**

- A. Mobile Home Parks – New Construction/Expansion
1. The Company will refuse service to all new construction or expansion of existing permanent residential mobile home parks unless the construction or expansion is individually metered by the Company. Line extensions and service connections to serve this expansion will be governed by the Company's Line Extension and/or service connection policies of these Rules and Regulations.
 2. Permanent residential mobile home parks for the purpose of this rule will mean mobile home parks where the average length of stay for an occupant is a minimum of six (6) months.
 3. For the purposes of this rule, expansion means the acquisition of additional real property for permanent residential spaces in excess of that existing at the effective date of this rule.
- B. Residential Apartment Complexes, Condominiums and other Multiunit Residential Buildings
1. Master metering will not be allowed for new construction of apartment complexes and condominiums unless the building or buildings will be served by a centralized heating, ventilation, or air conditioning system and the contractor can provide to the Company an analysis demonstrating that the central unit will result in a favorable cost/benefit relationship.
 2. At a minimum, the cost/benefit analysis should consider the following elements for a central unit as compared to individual units:
 - a. Equipment and labor costs;
 - b. Financing costs;
 - c. Maintenance costs;
 - d. Estimated kWh usage;
 - e. Estimated kW demand on a coincident demand and non-coincident demand basis (for individual units);
 - f. Cost of meters and installation; and
 - g. Customer accounting cost (one account vs. several accounts).
 3. A Customer of any residential apartment complex, condominium, or other multiunit residential building taking service through a master meter is responsible for determining his or her own usage beyond the Company's meter.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS**

- A. Priority and Timing of Service Establishments
1. After the Applicant has complied with the Company's application requirements and has been accepted for service by the Company, and obtained all required permits and/or inspections indicating that the Customer's facilities comply with local construction, safety and governmental standards or regulations, the Company will schedule that Customer for service establishment.
 2. All charges are due and payable before the Company will schedule the Customer for service establishment.
 3. Service establishments will be scheduled for completion within five (5) business days of the date the Customer has been accepted for service, except in those instances when the Customer requests service establishment beyond the five (5) business day limitation.
 4. When the Company has made arrangements to meet with a Customer for service establishment purposes and the Company or the Customer cannot make the appointment during the prearranged time, the Company will reschedule the service establishment to the satisfaction of both parties.
 5. The Company will schedule service establishment appointments within a maximum range of four (4) hours during normal business hours, unless another timeframe is mutually acceptable to both the Company and the Customer.
 6. Service establishments will be made only by the Company.
- B. For the purposes of the rule, service establishments are where the Customer's facilities are ready and acceptable to the Company and the Company needs only to install or read a meter or turn the service on. Service Lines
1. Customer provided facilities
 - a. Each Applicant for services will be responsible for all inside wiring including the service entrance and meter socket. For three-phase service, the Customer will provide, at the Customer's expense, all facilities including conductors and conduit, beyond the Company-designated point of delivery.
 - b. Meters and service switches in conjunction with the meter will be installed in a location where the meters will be readily and safely accessible for reading, testing and inspection, where these activities will cause the least interference and inconvenience to the Customer. Location of metering facilities will be determined by the Company and may or may not be at the same location as the point of delivery. However, the meter locations will not be on the front exterior wall of the home, or in the carport or garage unless mutually agreed to between the Customer or homebuilder and the Company. Without cost to the Company, the Customer must provide, at a suitable and easily accessible location, sufficient and proper space for the installation of meters.
 7. ~~A fee for service establishment, reestablishment, or reconnection of service may be charged at a rate on file with and approved by the ACC. Whenever an Applicant requests after-hours handling of his request, the Company will charge a fee set forth in the UNS Electric Statement of Charges, unless a special call-out is required. If a special~~

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~~call-out is required the charge will be for a minimum of two (2) hours at the Company's then prevailing after-hours rate for the service work on the Customer's premises. Special handling of calls and the related charges will be made only upon request of the Applicant. Even so, a Customer's request to have the Company establish service after-hours is subject to the Company having staff available; there is no guarantee that the Company will have the staffing available for service establishment, reestablishment or reconnection after regular business hours.~~

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SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)

- c. Where the meter or service line location on the Customer's premises is changed at the request of the Customer or due to alterations on the Customer's premises, the Customer must provide and have installed, at the Customer's expense, all wiring and equipment necessary for relocating the meter and service line connection. The Company will charge the Customer for moving the meter and/or service lines.
 - d. Customer will provide access to a main switch or breaker for disconnecting load to enable safe installation and removal of Company meters.
2. Company-Provided Facilities
- a. The Company will provide, at no charge, an overhead service line up to ~~one~~five hundred fifty (~~1550~~) feet and ~~no more than one carryover pole, if required,~~ for each Customer. In areas where the Company maintains an underground distribution system, the Company will provide, install, and connect, at no charge, underground service cable up to ~~one~~five hundred fifty (~~1550~~) feet for each residential Customer.
 - b. The cost of any service line in excess of that allowed under 2.a. above will be paid for by the Customer as a contribution in aid of construction.
 - c. A Customer requesting an underground service line in an area served by overhead facilities will pay for the difference between estimated cost of an equivalent overhead service connection and the actual cost of the underground connection as a non-refundable contribution.
3. Overhead Service Connection -- Secondary Service
- a. For the initial service drop: Where the Company's distribution pole line is located on the Customer's premises, or on a street, highway, lane, alley, road, or private easement immediately contiguous thereto, the Company will, at its own expense, furnish and install a single span of service drop line (up to 550 feet in total) from its pole to the Customer's point of attachment, provided that this point of attachment is at the point of delivery and is of a type and so located that the service drop wires may be installed in a manner approved by the Company in accordance with good engineering practice, and in compliance with all applicable laws, ordinances, Rules and Regulations, including those governing clearances and points of attachment.
 - b. Whenever any of the clearances required by the applicable laws, ordinances, rules or regulations of public authorities or standards of the Company from the service drops to the ground or any object becomes impaired by reason of any changes made by the owner or tenant of the premises, the Customer will, at his own expense, provide a new and approved support, in a location approved by the Company, for the termination of the Company's service drop wires and will also provide all service entrance corridors and equipment necessitated by the change of location.
 - c. The cost of any service line footage, in excess of that allowed at no charge, will be paid for by the Customer as a contribution in aid of construction.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS**
(continued)

- d. For each overhead service connection, the Customer will furnish at their own expense a set of service entrance conductors that will extend from the point of service delivery at the point of termination of the Company's service drop on the Customer's support to the Customer's main disconnect switch. These service entrance conductors will be of a type and be in an enclosure that meets with the approval of the Company and any inspection authorities having jurisdiction.

- 4. **Underground Service Connections – Secondary Service**
 - a. In areas where the Company maintains an underground distribution system, individual services will be underground.
 - b. The cost of any underground service line footage, in excess of that allowed at no charge, will be paid for by the Customer and will be treated as a contribution in aid of construction.
 - c. Whenever the Company's underground distribution system is not complete to the point designated by the Company where the service lateral is to be connected to the distribution system, the system may be extended in accordance with Section 7.
 - d. For an initial underground service connection of single-phase service, the Company will install a service lateral from its distribution line to the Customer's Company-approved termination facilities under the following conditions (unless otherwise agreed to by the Company and the Applicant):
 - (i) The Customer, at his expense, will provide the necessary trenching, conduit, conduit installation, backfill, landscape restoration and paving and will also furnish, install, own and maintain termination facilities on or within the building to be served.
 - e. The Company, at its expense (up to 550 feet in total), will furnish, install, own and maintain the underground single-phase cables to Customer's Company-approved termination facilities.
 - f. The Company will determine the minimum size and type of conduit and conductor for the single-phase service. The Customer will furnish and install the conduit system, including suitable pull ropes as specified by the Company. The ownership of this conduit or duct will be conveyed to the Company, and the Company will thereafter maintain the conduit or duct. The maximum length of any lateral conductor will be determined by the Company in accordance with accepted engineering practice in determining voltage drop, voltage flicker, and other relevant considerations.
 - g. For three-phase service, the Customer will provide, at the Customer's expense, all facilities, including conductors and conduit, beyond the Company-designated point of delivery.

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**SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)**

C. Easements and Rights-of-Way

1. At no cost to the Company, each Customer will grant adequate easements and rights-of-way that are satisfactory to ensure proper service connection and any additional easements and rights-of-way as may be necessary for electric system reliability. Failure on the part of the Customer to grant adequate easement and right-of-way will be grounds for the Company to refuse service.
2. When the Company discovers that a Customer or the Customer's Agent is performing work, has constructed facilities or has allowed vegetation to grow adjacent to or within an easement or right-of-way and this work, construction, vegetation or facility poses a hazard or is in violation of federal, state or local laws, ordinances, statutes, Rules or Regulations, or significantly interferes with the Company's access to equipment, the Company will notify the Customer or the Customer's Agent and will take whatever actions are necessary to eliminate the hazard, obstruction or violation at the Customer's expense.

D. Number of Services to be Installed

Unless otherwise provided herein, or in a Rate or contract, the Company will not install more than one service, either overhead or underground, for any one building or group of buildings on a single premise. Separate services may be installed for separate buildings or group of buildings where necessary for the operating convenience of the Company, where provided for in the Rates, or where required by law or local ordinance.

E. Multiple Service Points

Unless otherwise expressly provided herein, or in a Rate or contract, any person, firm, corporation, agency or other organization or governmental body receiving service from the Company at more than one location or for more than one separately operated business will be considered as a separate Customer at each location and for each business. If several buildings are occupied and used by a Customer in the operation of a single business, then the Company, upon proper application, will furnish service for the entire group of buildings through one service connection at one point of delivery, provided all of these buildings are at one location on the same lot or tract, or on adjoining lots or tracts that form a contiguous site (not separated by any public streets) wholly owned, or controlled, and occupied by the Customer in the operation of this single business. Dwelling units will be served, metered and billed separately, except at the option of the Company.

F. Temporary Service

For service that is temporary in nature or for operations of a speculative character or questionable permanency the Customer will be charged the Company's estimated cost of installing and removing the service.

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SECTION 6
SERVICE LINES AND ESTABLISHMENTS
(continued)

G. Customer-Owned Cable

When a residential Customer's privately owned underground service cable has failed, the Customer has two (2) options:

1. The Customer can have their cable repaired by a private electrical contractor which must comply with local governmental codes and ordinances; or
2. The Customer can bring their service entrance up to current Company standards. The Customer will be required to provide a service trench, conduit, conduit installation, backfill, landscape restoration and paving. The Company will furnish, install, own and maintain its underground single-phase cables to the Customer's Company-approved Point of Delivery.

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**SECTION 7
LINE EXTENSIONS**

Introduction

The Company will construct, own, operate and maintain lines along public streets, roads and highways which the Company has the legal right to occupy, and on public lands and private property across which rights-of-way and easements satisfactory to the Company may be obtained without cost to or condemnation by the Company.

A request for electric service often requires the construction of new distribution lines of varying distances. The distances and cost vary widely depending upon Customer's location and load size. With such a wide variation in extension requirements, it is necessary to establish conditions under which the Company will extend its electric facilities.

All extensions are subject to the availability of adequate capacity, voltage and Company facilities at the beginning point of an extension, as determined by the Company.

A standard policy has been adopted to provide service to Customers whose requirements are deemed by the Company to be economical and ordinary in nature.

All extensions are made on the basis of economic feasibility. Footage and revenue basis are offered below for use in circumstances where feasibility is generally accepted because of the number of extensions made within these footage and dollar units.

In unusual circumstances, when the application of the provisions of this policy appear impractical, or in case Customer's requirements exceed 100 kW, the Company will make a special study of the conditions to determine the basis on which service may be rendered.

A. General Requirements

1. Upon request by an Applicant for a line extension, the Company will prepare without charge, a preliminary electric design and a rough estimate of the cost of installation, if any, to be paid by said Applicant.
2. Any Applicant for a line extension requesting the Company to prepare detailed plans, specifications, or cost estimates will be required to make a non-refundable deposit with the Company in an amount equal to the estimated cost of preparation. The Company will make available within ninety (90) days after receipt of the deposit referred to above, those plans, specifications, and cost estimates for the proposed line extension. Where the Applicant authorizes the Company to proceed with construction of the extension, the deposit will be credited to the cost of construction. If the extension is to include over-sizing of facilities to be done at the Customer's expense, appropriate details will be set forth in the plans, specifications and cost estimates. Developers providing the Company with approved plans will be provided with plans, specifications, or cost estimates within ninety (90) days after receipt of the deposit referred to above.

The Company will provide a copy of the Line Extension policy prior to the Applicant's acceptance of the utility's extension agreement.

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SECTION 7
LINE EXTENSIONS
(continued)

3. All line extension agreements requiring payment of an advance by the Applicant will be in writing and signed by each party.
4. The provisions of this rule apply only to those Applicants who, in the Company's judgment, will be permanent Customers of the Company. Applications for temporary service will be governed by the Company's Rules concerning temporary service applications. The Company reserves the right to delay the extension of facilities until the satisfactory completion of required site improvements, as determined by the Company, and an approved service entrance to accept electric service has been installed.

B. Minimum Written Agreement Requirements

1. Each line extension agreement must, at a minimum, include the following information:
 - a. Name and address of Applicant(s);
 - b. Proposed service address(es) or location(s);
 - c. Description of requested service;
 - d. Description and sketch of the requested line extension;
 - e. A cost estimate to include ~~itemized~~ material costs, labor costs, overhead costs, and any other itemized costs as necessary; ~~Calculations of estimated line extension costs will include the following:~~
 - i. ~~Material cost;~~
 - ii. ~~Direct labor cost; and~~
 - iii. ~~Overhead cost.~~

~~1) Overhead costs are represented by all the costs which are proper capital charges in connection with construction, other than direct material and labor costs including but not limited to; indirect labor, engineering, transportation, taxes (e.g. FICA, State & Federal Unemployment which are properly allocated to construction), insurance, stores expense, general office expenses allocated to costs of construction, power operated equipment, employee pension and benefits, vacations and holidays, and miscellaneous expenses properly chargeable to construction.~~
 - f. Payment terms;
 - g. A concise explanation of any refunding provisions, if applicable;
 - h. The Company's estimated start date and completion date for construction of the line extension; and
 - i. A summary of the results of the economic feasibility analysis performed by the Company to determine the amount of the advance required from the Applicant for the proposed line extension.
2. Each Applicant will be provided with a copy of the written line extension agreement.

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**SECTION 7
LINE EXTENSIONS
(continued)**

C. Line Extension Requirements

1. Overhead Extensions to Individual Residential Applicants

a. Line Extension Allowance

Upon the Applicant's satisfactory completion of required site improvements, the Company will make single-phase extensions from its existing facilities of proper voltage and adequate capacity at the Company's expense up to five hundred fifty (550) feet. The distance of five hundred fifty (550) feet is to be measured by the shortest feasible route along public streets, roads, highways, or suitable easements from the existing facilities to the Applicant's nearest point of delivery and inclusive of the service drop and is for initial site improvements, as determined by the Company, only.

b. Extensions in Excess of Line Extension Allowance Distance

The Company will make extensions in excess of five hundred fifty (550) feet per Customer upon receipt of a non-interest bearing, refundable cash deposit with the Company to cover the estimated costs of construction for the pro-rata share of the single-phase extension length over five hundred fifty (550) feet, for voltages up to 21kV.

The Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service.

c. Method of Refund

i. Deposit refunds will be made to a depositor when separately metered Customers are served directly from the line extension originally constructed to serve said depositor, providing the new line extension is less than five hundred fifty (550) feet in distance, and the Customer to be served occupies a permanent structure designed for continued occupancy for either residential or business purposes, meeting established municipal, county or state codes as applicable.

The amount of the deposit refund will be equal to the estimated 'Cost per Foot' for the line extension project rate multiplied by five hundred fifty (550) feet less the actual footage of the new line extension required to serve the new Customer.

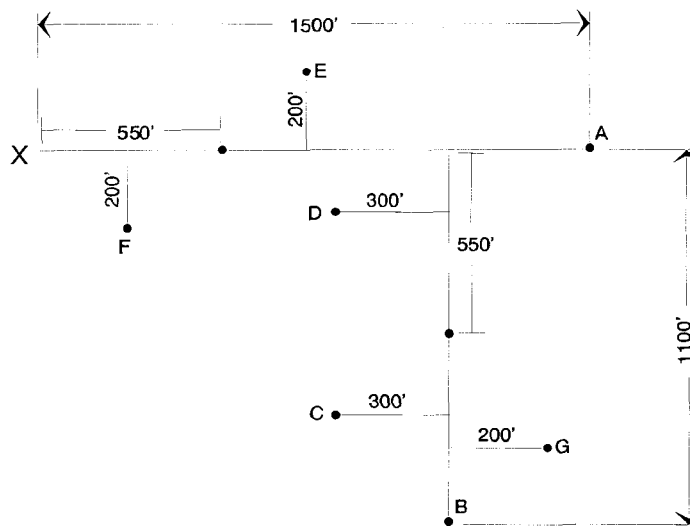
In no event will the total of the refund payments made by the Company to a depositor be in excess of the deposit amount advanced.

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SECTION 7
LINE EXTENSIONS
(continued)

A pictorial explanation of the method of refund for a single-phase line extension is as follows (assume the 'Cost per Foot' rate for this Line Extension is \$15.00 per foot):



- Applicant "A" – Customer makes refundable advance of \$14,250 for footage over 550' at \$15.00/foot.
- Applicant "B" – Customer makes refundable advance of \$8,250 for footage over 550' at \$15.00/foot. No refund to A for B's connection because B is over 550'.
- Applicant "C" – Customer gets line at no cost. Refund goes to B at \$15.00 x 250', or \$3,750 because C ties directly into B's line and is less than 550'.
- Applicant "D" – Customer gets line at no cost. Refund goes to B at \$15.00 x 250', or \$3,750, because it ties directly into B's line and is less than 550'.
- Applicant "E" – Customer gets line at no cost. Refund goes to A at \$15.00 x 350', or \$5,250 because E ties directly into A's line and is less than 550'.
- Applicant "F" – Customer gets line at no cost. Refund goes to A at \$15.00 x 350', or \$5,250 because F ties directly into A's line and is less than 550'.
- Applicant "G" – Customer gets line at no cost. Refund goes to B at \$15.00 x 350', or \$5,250; however, B receives \$750 since this is the remaining balance of the initial deposit net of refunds. Total refunds cannot exceed the amount of the initial advance.

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SECTION 7
LINE EXTENSIONS
(continued)

Note: The dollars in the example above are illustrative. This method requires that: a) The deposit advance made for an initial line extension cannot be refunded to the depositor unless a new line extension required to serve a new separately metered Customer is directly connected to the initial line extension; and b) the new line extension is less than 550 feet in length.

- ii. Payment of eligible refunds will be made within ninety (90) days following receipt of notification to the Company that a qualifying permanent Customer has commenced receiving service from an extension.
- iii. A Customer may request an annual survey to determine if additional Customers have been connected to and are using service from the extension.
- iv. After a period of five (5) years from the date the Company is initially ready to render service from an extension, the Company will review the deposit and make appropriate refunds then due, if any. Any unrefunded amount remaining thereafter will become the property of the Company and will no longer be eligible for refund and will become a contribution in aid of construction.

2. Underground Facilities to Individual Residential Applicants

- a. Underground line extensions will generally be made only where mutually agreed upon by the Company and the Applicant, or in areas where the Company does maintain underground distribution facilities for its operating convenience.
- b. Underground extensions will be owned, operated and maintained by the Company, provided the Applicant pays in advance a non-refundable sum equal to the estimated difference between the cost, exclusive of meters and services, of the underground extension and an estimated equivalent overhead extension cost for voltages up to 21kV.
- c. In addition to the non-refundable sum, the Applicant will (unless otherwise agreed to by the Company and the Applicant) make such refundable deposit (for voltages up to 21kV) in accordance with Subsection 7.C. as otherwise would have been required under these Rules and Regulations if the extension had been made by overhead construction.
- d. Refunds of cash deposits will be made in the same manner as provided for overhead extensions to individual Applicants for service, in accordance with the applicable provisions of Subsection 7.C.
- e. Underground services will be installed, owned, operated and maintained as provided in Section 6 of these Rules and Regulations.

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**SECTION 7
LINE EXTENSIONS
(continued)**

3. Extensions to Non-Residential Customers

a. Line Extensions less than 21kV

- i. For line extensions with voltages less than or equal to 21kV, the Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service to a non-residential Customer. Prior to the installation of facilities, the Customer will be required to make a refundable non-interest-bearing cash advance to the Company for the estimated project cost less an allowance equal to 50% of the estimated two year Revenue. If the total of such charge is less than one hundred dollars (\$100.00), the charge will be waived by the Company.
- ii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
- iii. After the initial twenty-four (24) month billing period the Company will compare the actual Revenue to the allowance, and any difference will be either billed or refunded within ninety (90) days to the Customer.
- iv. In no event shall the total of the refund payments made by the Company to the depositor be in excess of the deposit amount advanced.
- v. No refunds will be made after a period of two (2) years subsequent to the completion of construction of the Company's facilities. Any un-refunded amount remaining at the end of the two (2) year period will become the property of the Company and a nonrefundable contribution in aid of construction.
- vi. 550 foot line extension allowance does not apply.

b. Line Extensions greater than 21kV to 69kV

- i. For line extensions with voltages greater than 21kV and less than or equal to 69kV, the Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service to a non-residential Customer. Prior to the installation of facilities, the Customer will be required to make a refundable non-interest-bearing cash advance to the Company for the estimated project cost less an allowance equal to 50% of the estimated one year Revenue. If the total of such charge is less than one hundred dollars (\$100.00), the charge will be waived by the Company.
- ii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
- iii. After the initial twelve (12) month billing period the Company will compare the actual Revenue to the allowance, and any difference will be either billed or refunded within ninety (90) days to the Customer.

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(continued)**

- iv. In no event shall the total of the refund payments made by the Company to the depositor be in excess of the deposit amount advanced.
- v. No refunds will be made after a period of two (2) years subsequent to the completion of construction of the Company's facilities. Any un-refunded amount remaining at the end of the two (2) year period will become the property of the Company and a nonrefundable contribution in aid of construction.
- vi. 550 foot line extension allowance does not apply.

4. Residential Subdivision Developers

a. General

Required distribution facilities up to and within a new duly recorded residential subdivision, including subdivision plats which are activated subsequent to their recordation, for permanent service to single and/or multi-family residences and/or unmetered area lighting, will be constructed, owned, operated and maintained by the Company in advance of applications for service by permanent Customers only after the Company and the Applicant have entered into a written contract ("Subdivision Agreement"), which (unless otherwise agreed to by the Company and the Applicant) provides that:

- i. The total estimated installed cost of such overhead distribution facilities, exclusive of meters, services and exclusive of other costs as may be deemed as reasonable by the Company, will be advanced to the Company as a refundable non-interest bearing cash deposit to cover the Company's cost of construction.
- ii. Refundable advances will become non-refundable at such time and in such manner as provided in Subsection 7.C.4.b.
- iii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
- iv. Where applicable, if distribution facilities must be constructed in excess of an average of five hundred fifty (550) feet per new permanent Customer within a duly recorded residential subdivision, a nonrefundable cash amount equal to that portion of the total estimated installed cost represented by those required line facilities in excess of five hundred fifty (550) feet per Customer average will be paid to the Company.

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(continued)**

- v. Underground Installations – Extensions of single-phase underground distribution lines necessary to furnish permanent electric service to new residential buildings or mobile homes within a subdivision, in which facilities for electric service have not been constructed, for which applications are made by a developer will be installed underground in accordance with the provisions set forth in this regulation except where it is not feasible from an engineering, operational, or economic standpoint. Extensions of single-phase underground distribution lines necessary to furnish permanent electric service within a new single family and/or multi-family residential subdivision will be made by the Company in advance of receipt of applications for service by permanent Customers in accordance with the following provisions (unless otherwise agreed to by the Company and the Applicant):
- 1) The subdivider or other Applicant will provide the trenching, bedding, conduit, backfill (including any imported backfill required), compaction, repaving and any earthwork for pull boxes and equipment and transformer pad sites required in accordance with the Company's specifications and subject to the Company's inspection and approval.
 - 2) Right-of-way and easements satisfactory to the Company will be furnished by the Developer at no cost to the Company and in reasonable time to meet service requirements. No underground electric facilities will be installed by the Company until the final grades have been established and furnished to the Company. In addition the easements, alleys and/or streets must be graded to within six (6) inches of final grade by the Developer before the Company will commence construction. Such clearance and grading must be maintained by the Developer. If, subsequent to construction, the clearance or grade is changed in such a way as to require relocation of underground facilities or results in damage to such facilities, the cost of such relocation and/or resulting repairs will be borne by the developer.
 - 3) If armored cable or special cable covering is required, the Customer or developer will make a non-refundable contribution equal to the additional cost of such cable or covering.
 - 4) Underground service lines will be installed, owned, operated and maintained as provided in Section 6 of these Rules and Regulations.
 - 5) Any underground electric distribution system requiring more than single-phase service is not governed by this Subsection, but rather will be constructed pursuant to Subsection 7.C.7.
- vi. Underground extensions up to the duly recorded Subdivision will be owned, operated and maintained by the Company, provided the Applicant pays a non-refundable sum equal to the estimated difference between the cost of the underground extension and an equivalent estimated cost of an overhead extension.

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LINE EXTENSIONS
(continued)**

b. Method of Refund

- i. The Developer is eligible for a refund during the term of the Subdivision Agreement of up to 100% of the amount advanced provided the average length of the line extension per lot or per service location does not exceed five hundred fifty (550) feet. If distribution facilities must be constructed in excess of an average of five hundred fifty (550) feet per new permanent lot or service location within a duly recorded residential subdivision, that portion of the advanced total installed cost represented by those required line facilities in excess of five hundred fifty (550) feet per customer will be held by the Company as a non-refundable contribution.
- ii. On or after one (1) year subsequent to the installation of the Company's facilities, and thereafter each year of the term of the Subdivision Agreement the Company will review the status of the subdivision to determine the percentage ratio that the number of lots or service locations occupied by permanent Customers bears to the number of lots identified in each Subdivision Agreement specified as the basis for refund. The ratio determined at the time of each review multiplied by the total refundable advance associated with the line extension agreement will represent that portion of the advance qualified for refund. If the foregoing calculation indicates a refund is due, an appropriate refund of cash deposit will be made. Payment will be made within ninety (90) days following each review.
- iii. The total amount refunded over the term of the Subdivision Agreement cannot exceed the total amount advanced net of any non-refundable contribution and or cost of ownership.
- iv. The Company will make a final review on the status after a period of five (5) years. No refunds will be made after a period of five (5) years subsequent to the completion of construction of the Company's facilities. Any unrefunded amount remaining at the ends of the five (5) year period will become the property of the Company and a nonrefundable contribution in aid of construction.

5. Non-Residential Developers

a. General

Required distribution facilities up to and within a new duly recorded non-residential development, including commercial plats which are activated subsequent to their recordation, for permanent service, will be constructed, owned, operated and maintained by the Company in advance of applications for service by permanent commercial customers only after the Company and the Applicant have entered into a written contract which (unless otherwise agreed to by the Company and the Applicant) provides that:

- i. For line extensions with voltages less than or equal to 21kV, the Company will install, own and maintain, on an individual project basis, the distribution facilities necessary to provide permanent service to a non-residential Customer. Prior to the installation of facilities, the Customer will be required to make a refundable non-interest-bearing cash advance to the Company for the estimated project cost less an allowance equal to 50% of the estimated two year Revenue. If the total of such charge is less than one hundred dollars (\$100.00), the charge will be waived by the Company.

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LINE EXTENSIONS
(continued)**

- ii. Upon completion of construction of the Company's facilities the total actual cost of the project will be compared to the total estimated cost advanced by the Applicant, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - iii. Five-hundred fifty (550) foot line extension allowance does not apply.
 - iv. For line extensions with voltages greater than 21kV Subsection 7.C.3.b will apply.
- b. Method of Refund
- i. After the initial twenty-four (24) month billing period the Company will compare the actual Revenue to the allowance, and any difference will be either billed or refunded within ninety (90) days to the Customer.
 - ii. In no event shall the total of the refund payments made by the Company to the depositor be in excess of the deposit amount advanced.
 - iii. No refunds will be made after a period of two (2) years subsequent to the completion of construction of the Company's facilities. Any unrefunded amount remaining at the end of the two (2) year period will become the property of the Company and a nonrefundable contribution in aid of construction.
- c. Underground Installations – Extensions of single-phase or three-phase underground distribution lines necessary to furnish permanent electric service to new commercial properties a commercial subdivision, in which facilities for electric service have not been constructed, for which applications are made by a developer will be installed underground in accordance with the provisions set forth in this regulation except where it is not feasible from an engineering, operational, or economic standpoint. Extensions of single-phase or three-phase underground distribution lines necessary to furnish permanent electric service will be made by the Company in advance of receipt of applications for service by permanent commercial customers in accordance with the following provisions (unless otherwise agreed to by the Company and the Applicant):
- i. The subdivider or other Applicant will provide the trenching, bedding, backfill (including any imported backfill required), compaction, repaving and any earthwork for pull boxes and equipment and transformer pad sites required in accordance with the Company's specifications and subject to the Company's inspection and approval.
 - ii. Underground service will be installed, owned, operated and maintained as provided in Section 6 of these Rules and Regulations.
 - iii. Underground extensions up to the duly recorded Subdivision will be owned, operated and maintained by the Company, provided the Applicant pays a non-refundable sum equal to the estimated difference between the cost of the underground extension and an equivalent estimated cost of an overhead extension.

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LINE EXTENSIONS
(continued)**

6. Replacement of Overhead with Underground Distribution Facilities

Where a Customer has requested that existing overhead distribution facilities be replaced with underground distribution facilities, the total cost of such replacement will be paid by the Customer.

7. Conversion from Single-Phase to Three-Phase Service

Where it is necessary to convert all or any portion of an existing overhead or underground distribution system from single-phase to three-phase service to a Customer, the total cost of such conversion will be paid by the Customer.

8. Long Term Rental Mobile Home Park, Townhouses, Condominiums and Apartment Complexes

Line extensions to long term rental mobile home parks, townhouses, condominiums and apartment complexes will be made by the Company under terms and conditions provided in Subsection 7.C.1. The Company will, when requested by the Customer, install, own and maintain internal distribution facilities and individual metering for said development in accordance with the provisions pertaining to duly recorded real estate subdivisions as stated in Subsection 7.C.2 hereof.

9. Special Conditions

a. Contracts

Each sub divider or other Applicant for service requesting an extension over the allowable footage allowance, or in advance of applications for service to permanent Customers, or in advance of completion of required site improvements will (unless otherwise agreed to by the Company and the Applicant) be required to execute contracts covering the terms under which the Company will install lines at its own expense, or contracts covering line extensions for which advance deposits will (unless otherwise agreed to by the Company and the Applicant) be made in accordance with the provisions of these Rules and Regulations or of the applicable rate schedules.

b. Primary Service and Metering

The Company will provide primary service to a point of delivery, such point of delivery to be determined by the Company. The Customer will provide the entire distribution system (including transformers) from the point of delivery to the load. The system will be treated as primary service for the purposes of billing. The Company reserves the right to approve or require modification to the Customer's distribution system prior to installation, and the Company will determine the voltage available for primary service. Instrument transformers, metering riser poles and associated equipment to be installed and maintained by the Company will be at the Customer's expense.

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(continued)

c. Advances under Previous Rules and Contracts

Amounts advanced under the conditions established by a rule previously in effect will be refunded in accordance with the requirements of such contract under which the advance was made.

d. Extensions for Temporary Service

Extensions for temporary service or for operations of a speculative character (mining, milling, irrigation and similar speculative businesses) or questionable permanency will be charged the applicable estimated charges for the installation and removal of temporary facilities. Temporary facilities will remain in service for a maximum of two (2) years.

e. Exceptional Cases

Where unusual terrain, location, soil conditions, or other unusual circumstances make the application of these line extension rules impractical or unjust to either party or in the case of extension of lines of other than standard distribution voltage, service under such circumstances will be negotiated under special agreements specifying terms and conditions covering such extensions.

f. Special or Excess Facilities

Under this rule, the Company will install only those facilities which it deems are necessary to render service in accordance with the rate schedules. Where the Customer requests facilities which are in addition to, or in substitution for, the standard facilities which the Company normally would install, the extra cost thereof will be paid by the Customer.

g. Unusual Loads

Line extensions to unusually small loads not serving a permanent structure designed for continued occupancy for either residential or business purposes~~not consisting of a residence or permanent building~~ (e.g. individual lights, wells, signs, etc.) will not be granted the five hundred fifty (550) foot allowance, but will instead be required to advance any costs of service.

10. Other Conditions

- a. Rights-of-Way – All necessary easements or rights-of-way required by the Company for any portion of the extension which is either on premises owned, leased or otherwise controlled by the Customer, Developer, or others will be furnished in the Company's name by the Customer without cost to or condemnation by the Company and in reasonable time to meet proposed service requirements. All easements or rights-of-way obtained on behalf of the Company will contain only those terms and conditions that are acceptable to the Company.

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(continued)**

- b. Change of Grade – If subsequent to construction of electric distribution and/or transmission lines and services, the final grade established by the Customer or Developer is changed in such a way as to require relocation of the Company facilities or results in damage to those same facilities, the cost of relocation and/or resulting repairs will be borne by the Customer or Developer.
- c. Relocation – When the Company is requested to relocate its facilities for the benefit and/or convenience of a Customer, the Customer will pay the Company for the total cost of the work to be performed prior to the start of construction.
- d. Connecting or Disconnecting Customer's Service – Only duly authorized employees of the Company are allowed to connect the Customer's service to, or disconnect the same from, the Company's electric lines.
- e. Maintenance of Customer's Equipment – The Customer will, at the Customer's own risk and expense, furnish, install and keep in good and safe condition all electrical wires, lines, machinery and apparatus which may be required for receiving electric energy from the Company, and for applying and utilizing that energy, including all necessary protective appliances and suitable building therefore, and the Company will not be responsible for any loss or damage occasioned or caused by the negligence, want of proper care, or wrongful act of the Customer or any of the Customer's agents, employees or licensees on the part of the Customer in installing, maintaining, using, operating or interfering with any such wires, lines, machinery or apparatus.
- f. Removal of Company Property – As provided for in these Rules and Regulations, the Company will have the right to remove any and all of its property installed on the Customer's premises at the termination of service.
- g. Change of Customer's Requirements – In the event that the Customer must make any material change either in the amount or character of the appliances or apparatus installed upon the Customer's premises to be supplied with electric energy by the Company, the Customer must immediately give the Company written notice to this effect.
- h. Refunds – In no case will the total of any refund payments made by the Company exceed the amount of any construction advance
- i. Collections – Nothing in these Rules and Regulations will be construed as limiting or in any way affecting the right of the Company to collect from the Customer any other additional sum of money which may become due and payable.

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D. Construction / Facilities Related Income Taxes

1. Collection of Income Tax Gross Up

- a. Any federal, state or local income taxes resulting from the receipt of a Contribution or Advance in Aid of Construction in compliance with this rule is the responsibility of the Company and will be recorded as a deferred tax asset and reflected in the Company's rate base for ratemaking purposes.
- b. However, if the estimated contribution or advance for any service line or distribution main extension (as determined for each individual extension agreement) exceeds \$500,000, the Company shall require the Applicant to include in the contribution or advance an amount (the "gross up amount") equal to the estimated federal, state or local income tax liability of the Company resulting from the contribution or advance computed as follows:

$$\text{Gross Up Amount} = \frac{\text{Advance or Contribution}}{(1 - \text{Statutory combined income tax rate})} - \text{Advance or Contribution}$$

- c. After the Company's tax returns for the year of receipt of the advance or contribution are completed, if the statutory combined income tax rate is less than the rate used to calculate the gross-up, the Company shall refund to the Applicant an amount equal to such excess.
- d. When a gross-up amount is to be collected in connection with an extension agreement, the contract will state the tax rate used to compute the gross up amount, and will also disclose the gross-up amount separately from the estimated cost of facilities.

2. Refund of Tax Gross Up

- a. In the case of construction advance refunds made pursuant to Subsection 7.C.3 a pro rata portion of the gross up will be refunded when the amount of the underlying ~~advance~~ contribution is refunded. Any remaining gross-up will be refunded on November 1 of each year as tax depreciation deductions are taken on the Company's tax returns. At the end of five (5) years from installation, the remaining gross up will be refunded at an amount that reflects the net present value of the Company's remaining tax depreciation deductions on the underlying advance discounted at the Company's authorized rate of return.
- b. In the case of all other advances or deferred construction deposit agreements, the gross up will be refunded, or the amount of required deferred construction deposit will be reduced, as follows:
 - i. If the full amount of the advance is refunded prior to September 30th of the year following the year in which the advance is received, the entire amount of the gross-up will be refunded.

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(continued)

- ii. For any amount of the advance not refunded as of September 30th of the year following the year in which the advance is received, on November 1st of each year a portion of the gross-up will be refunded based on the amount of the tax depreciation deductions taken by the Company on its federal and state income tax returns.
- iii. When any advance is refunded after depreciation refunds pursuant to clause ii have begun, a pro rata portion of the gross up will be refunded reduced by the amount of depreciation refunds previously made for that portion of the gross up.
- iv. For any advance that is not refunded at the end of the contract period, the remaining gross up will be refunded at an amount that reflects the net present value of the Company's remaining tax depreciation deductions on the underlying advance discounted at the Company's authorized rate of return.

3. Non-refundable Income Tax Gross Up for Contribution in Aid of Construction

a. At the option of the Customer, a non-refundable gross-up may be calculated as follows:

$$\text{Non-refundable Gross Up Amount} = \frac{(\text{Contribution Amount} - \text{Net Present Value of Tax Depreciation})}{(1 - \text{Current Tax Rate})} - \text{Contribution Amount}$$

4. Alternate Income Tax Gross Up for Advances in Aid of Construction

a. At the option of the Customer, a gross-up may be calculated as in Section 7.D.3.a when an advance is received. When the Customer has received its final advance refund the alternate gross-up will be recomputed as follows:

$$\text{Alternate Gross Up Amount} = \frac{(\text{Advance Amount} - \text{Net Present Value of (Advance Refunds + Tax Depreciation on Advances Not Refunded)})}{(1 - \text{Current Tax Rate})} - \text{Advance Amount}$$

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Rules and Regulations**

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**SECTION 8
PROVISION OF SERVICE**

A. Company Responsibility

1. The Company will be responsible for the safe transmission and distribution of electricity until it passes the point of delivery to the Customer.
2. The Company will be responsible for maintaining in safe operating condition all meters, equipment and fixtures installed on the Customer's premises by the Company for the purpose of delivering electric service to the Customer. However, the Company will not be responsible for the condition of meters, equipment, and fixtures damaged or altered by the Customer.
3. The Company may, at its option, refuse service until the Customer has obtained all required permits and/or inspections indicating that the Customer's facilities comply with local construction and safety standards, including any applicable Company specifications.
4. The Company will determine, in its sole discretion, the type of service (including voltage and Point of Delivery) to be furnished for utilization by the Customer. This includes determinations involving: 1) requirements to take Primary Service and Metering; and 2) service voltage (including for any new on-site generation installations or generation retrofits at the Customer's premises).

B. Customer Responsibility

1. Each Customer will be responsible for maintaining in safe operating condition all Customer facilities on the Customer's side of the point of delivery.
2. Each Customer will be responsible for safeguarding all Company property installed in or on the Customer's premises for the purpose of supplying electric service to that Customer.
3. Each Customer will exercise all reasonable care to prevent loss or damage to Company property, excluding ordinary wear and tear. The Customer will be responsible for loss of or damage to Company property on the Customer's premises arising from neglect, carelessness, misuse, diversion, or tampering and will reimburse the Company for the cost of necessary repairs or replacements.
4. Each Customer, ~~regardless of who owns the meter,~~ will be responsible for payment for any equipment damage and/or estimated unmetered usage and all reasonable costs resulting from unauthorized breaking of seals, interfering, tampering or bypassing the Company meter.
5. Each Customer will be responsible for notifying the Company of any equipment failure identified in the Company's equipment.

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Rules and Regulations**

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**SECTION 8
PROVISION OF SERVICE
(continued)**

6. Each Customer will be responsible for informing the Company of, and meeting the Company's requirements regarding on-site or distributed generation (including distributed renewable resources and combined heat and power facilities) that the Customer or the Customer's agent intends to interconnect to the Company's transmission or distribution system. This includes compliance with all requirements contained within the Company's most current Interconnection Requirements for Distributed Generation, and the terms and conditions of the Company's Agreement for the Interconnection of Customer's Facility. Customer must also agree to enter into the Interconnection Agreement with the Company. Further, any interconnection must be in accordance with any applicable Commission regulation and order governing interconnection, as well as applicable laws.
7. The Customer, at his expense, may install, maintain and operate check-measuring equipment as desired and of a type approved by the Company, provided that this equipment will be installed so as not to interfere with operation of the Company's equipment. This is also provided that no electric energy will be remetered or submetered for resale to another or to others, except where such remetering will be done in accordance with the applicable orders of the Commission.

C. Continuity of Service

The Company will make reasonable efforts to supply a satisfactory and continuous level of service. However, the Company will not be responsible for any damage or claim of damage attributable to any interruption or discontinuation of service resulting from:

1. Any cause against which the Company could not have reasonably foreseen, or made provision for (*i.e* force majeure, see Subsection 8.E.);
2. Intentional service interruptions to make repairs or perform routine maintenance; or
3. Curtailment, including brownouts or blackouts.

D. Service Interruptions

1. The Company will make reasonable efforts to reestablish service within the shortest possible time when service interruptions occur.
2. In the event of a national emergency or local disaster resulting in disruption of normal service, the Company may, in the public interest, interrupt service to other Customers to provide necessary service to civil defense or other emergency service agencies on a temporary basis until normal service to these agencies can be restored.

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**SECTION 8
PROVISION OF SERVICE
(continued)**

3. When the Company plans to interrupt service for more than four (4) hours to perform necessary repairs or maintenance, the Company will attempt to inform affected Customers at least twenty-four (24) hours in advance of the scheduled date and these repairs will be completed in the shortest possible time to minimize the inconvenience to the Customers of the Company.
4. The Commission will be notified of interruption in service affecting the entire system or any significant portion thereof. The interruption of service and cause will be reported by telephone to the Commission within four (4) hours after the responsible Company representative becomes aware of said interruption. A written report to the Commission will follow.

E. Interruption of Service and Force Majeure

1. The Company will make reasonable provision to supply a satisfactory and continuous electric service, but does not guarantee a constant or uninterrupted supply of electricity. The Company will not be liable for any damage or claim of damage attributable to any temporary, partial or complete interruption or discontinuance of electric service attributable to a force majeure condition as set forth in Subsections 8.E.4. and 8.E.5. or to any other cause which the Company could not have reasonably foreseen and made provision against, or which, in the Company's judgment, is necessary to permit repairs or changes to be made in the Company's electric generating, transmission, or distribution equipment, or to eliminate the possibility of damage to the Company's property or to the person or property of others.
2. Whenever the Company deems a condition exists that warrants interruption or limitation in the service being rendered, this limitation or interruption will not constitute a breach of contract and will not render the Company liable for damages suffered thereby or excuse the Customer from further fulfillment of the contract.
3. The use of electric energy upon the Customer's premises is at the risk of the Customer. The Company's liability will cease at the point where its facilities are connected to the Customer's wiring.
4. Neither the Company nor the Customer will be liable to the other for any act, omission, or circumstances (including, but not limited to, the Company's inability to provide electric service) occasioned by or in consequence of the following:
 - a. flood, rain, wind, storm, lightning, earthquake, fire, landslide, washout or other acts of the elements;
 - b. accident or explosion;
 - c. war, rebellion, civil disturbance, mobs, riot, blockade or other act of the public enemy;
 - d. acts of God;
 - e. interference of civil and/or military authorities;

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**SECTION 8
PROVISION OF SERVICE
(continued)**

- f. strikes, lockouts, or other labor difficulties;
 - g. vandalism, sabotage, or malicious mischief;
 - h. usurpation of power, or the laws, rules, regulations, or orders made or adopted by any regulatory or other governmental agency or body (federal, state or local) having jurisdiction of any of the business or affairs of the Company or the Customer, direct or indirect;
 - i. breakage or accidents to equipment or facilities;
 - j. lack, limitation or loss of electrical or fuel supply; or
 - k. any other casualty or cause beyond the reasonable control of the Company or the Customer, whether or not specifically provided herein and without limitation to the types enumerated, and which by exercise of due diligence the Company or the Customer is unable to overcome.
5. A failure to settle or prevent any strike or other controversy with employees or with anyone purporting or seeking to represent employees will not be considered to be a matter within the control of the Company.
6. Nothing contained in this Section will excuse the Customer from the obligation of paying for electricity delivered or services rendered.

F. General Liability

- 1. Company will not be responsible for any third-party claims against Company that arise from Customer's use of Company's electric services, unless such claims are caused by the Company's willful misconduct or gross negligence.
- 2. Customer will indemnify, defend and hold harmless the Company (including the costs of reasonable attorney's fees) against all claims (including, without limitation, claims for damages to any business or property, or injury to, or death of, any person) arising out of any wrongful or negligent acts or omissions of the Customer, or the Customer's agents, in connection with the Company's service or facilities.
- 3. The liability of the Company for damages of any nature arising from errors, mistakes, omissions, interruptions, or delays of the Company, its agents, servants, or employees, in the course of establishing, furnishing, rearranging, moving, terminating, or changing the service or facilities or equipment shall not exceed an amount equal to the charges applicable under the Company's Rates (calculated on a proportionate basis where appropriate) to the period during which the error, mistake, omission, interruption or delay occurs, except if such damages are caused by the Company's willful misconduct or gross negligence.

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PROVISION OF SERVICE
(continued)

4. In no event will the Company be liable for any incidental, indirect, special, or consequential damages (including lost revenue or profits) of any kind whatsoever regardless of the cause or foreseeability thereof.
5. The Company will not be responsible in an occasion for any loss or damage caused by the negligence or wrongful act of the Customer or any of his agents, employees or licensees in installing, maintaining, using, operating or interfering with any electric facilities.

G. Construction Standards and Safety

The Company will construct all facilities in accordance with the provisions of the ANSI C2 Standards (National Electric Safety Code, 2007 edition, and other amended editions as are adopted by the ACC), the 2007 ANSI B31.1 Standards, the ASME Boiler and Pressure Vessel Code, and other applicable American National Standards Institute Codes and Standards, except for those changes the ACC makes or permits from time to time. In the case of conflict between codes and standards, the more rigid code or standard will apply.

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**SECTION 9
CHARACTER OF SERVICE – VOLTAGE, FREQUENCY AND PHASE**

- A. For Residential, Lighting and Miscellaneous Service – Energy supplied will be sixty (60) Hertz, single phase, alternating current, three-wire service, 120/240 volts for new service applications. The Company will provide 120 volts, two-wire for those Customers currently receiving that service.

- B. Commercial and Industrial Service – Electric energy furnished under these Rules and Regulations will be sixty (60) Hertz alternating current energy, single or three (3) phase at the standard nominal voltages specified by the Company.

- C. All electric energy supplied will be in accordance with ANSI voltage ratings for electric power systems and equipment.

- D. All voltages referred to above are nominal voltages and may vary somewhat due to local conditions. The Company does not guarantee the constancy of its voltage or frequency, nor does it guarantee against its loss of one or more phases in a three-phase service. The Company will not be responsible for any damage to the Customer's equipment caused by any or all of these occurrences brought about by circumstances beyond its control.

- E. Motor Protection

The following protective apparatus, to be provided by the Customer, is required on all motor installations:

1. No Voltage Protection: Motors that cannot be safely subjected to full voltage at starting must be provided with a device to insure that upon failure of voltage, the motors will be disconnected from the line. Said device should be provided with a suitable time delay relay;

2. Overload Protection: All motors whose voltage does not exceed 750 volts are to be provided with approved fuses of proper rating. Where the voltage exceeds 750 volts, protective devices are to be provided. In these cases it will be found desirable to install standard switching equipment. The installation of overload relays and no-voltage releases is recommended on all motors, not only as additional protection, but as a means of reducing the cost of refusing; and

3. Phase Reversal: Reverse phase relays and circuit breakers or equivalent devices are recommended on all polyphase installations to protect the installation in case of phase reversal or loss of one phase.

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SECTION 9
CHARACTER OF SERVICE – VOLTAGE, FREQUENCY AND PHASE
(continued)

F. Load Fluctuation aAnd Balance

1. Interference with Service: The Company reserves the right to refuse to supply loads of a character that may seriously impair service to any other Customers. In the case of hoist or elevator motors, welding machines, furnaces and other installations of like character where the use of electricity is intermittent or subject to violent fluctuations, the Company may require the Customer to provide at the Customer's own expense suitable equipment to reasonably limit those fluctuations.
2. The Company has the right to discontinue electric service to any Customer who continues to use appliances or other devices, equipment and apparatiapparatus detrimental to the service after the Company notifies the Customer of his or her causing detriment to the service.
3. Allowable Instantaneous Starting Current Values: The instantaneous starting current (determined by tests or based on limits guaranteed by manufacturers) drawn from the line by any motor must not exceed a value (as determined by the Company) that may be deemed detrimental to the normal operation of the system. If the starting current of the motor exceeds that value, a starter must be used or other means employed to limit the current to the value specified. A reduced voltage starter may be required for polyphase motors.
4. When three-phase service supplied under a power rate includes incidental lighting, the Customer will supply any necessary lighting transformers and arrange its lighting to give a substantially balanced three-phase load.

G. Customer Responsibility for Equipment Used in Receiving Electric Energy

No statement or requirement in these Rules and Regulations can be construed as the assumption of any liability by the Company for any wiring of electrical equipment or the operation of same, installed in, upon, or about the Customer's premises, nor will the Company be responsible for any loss or damage occasioned or caused by the negligence, want of proper care or wrongful act of the Customer, or any of the Customer's agents or employees or licenses on the part of the Customer in installing, maintaining, using, operating, or interfering with any such wiring, machinery or apparatus.

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**SECTION 10
METER READING**

- A. Company or Customer Meter Reading
1. The Company may, at its discretion, permit Customer reading of meters.
 2. It will be the Company's responsibility to inform the Customer how to properly read his or her meter
 3. Where a Customer reads his or her own meter the Company will read the Customer's meter at least once every four (4) months.
 4. Where the Company must read the meter every four (4) months, the Customer shall pay Fee No. 3 as set forth in the UNS Electric Statement of Charges for every read.
 5. The Company will provide the Customer with postage-paid cards or other methods to report the monthly meter reading to the Company.
 6. The Company will specify the timing requirements for the Customer to submit his or her monthly meter reading to conform to the Company's billing cycle.
 7. Meter readings will be scheduled for periods of not less than twenty-five (25) days or more than thirty-five (35) days. In the event the Customer fails to submit a reading within this ten (10) day period, the Company may issue the Customer an estimated bill.
 8. In the event the Customer fails to submit monthly reads as designated above, the Company may estimate the usage for up to three (3) months.
 9. The Company and the Customer shall mutually agree on a method to submit meter reads.
 10. Where the Customer is providing their own meter reads, the Customer is responsible for all applicable charges as calculated from the point the Company last read the Customer's meter.
 11. Meters will be read monthly on as close to the same day as practical.
- B. Measuring of Service
1. All energy sold to Customers and all energy consumed by the Company – except that sold according to fixed charge schedules – will be measured by commercially acceptable measuring devices owned and maintained by the Company. This provision will not apply where it is impractical to install meters, such as street lighting or security lighting, or where otherwise authorized by the ACC.
 2. When there is more than one meter at a location, the metering equipment will be so tagged or plainly marked as to indicate the circuit metered or metering equipment in accordance with Subsection 3.C.9.

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SECTION 10
METER READING
(continued)

3. Meters which are not direct reading will have the multiplier plainly marked on the meter.
 4. ~~All charts taken from recording meters will be marked with the date of the record, the meter number, customer and chart multiplier. The Company may employ meter reading technology that records interval data and displays total consumption.~~
 4. _____
 5. Metering equipment will not be set "fast" or "slow" to compensate for supply transformer or line losses.
- C. Customer-Requested Rereads
1. The Company will, at the request of a Customer, reread that Customer's meter within ten (10) business days after that request by the Customer.
 2. Any reread may be charged to the Customer, at a rate set forth as Fee No. 2 in the UNS Electric Statement of Charges, if the original reading was not in error.
 3. When a reading is found to be in error, the Company will not charge the Customer for the reread.
- D. Access to Customer Premises
- The Company will at all times have the right of safe ingress to and egress from the Customer's premises at all reasonable hours for any purpose reasonably connected with the Company's property used in furnishing service and the exercise of any and all rights secured to it by law or these Rules.
- E. Meter Testing and Maintenance
1. The Company will replace any meter found to be damaged or associated with an inquiry into its accuracy, whether initiated by the Customer or Company, and which has been in service for more than sixteen years. Replaced meters will be tested for accuracy and will be acceptable if found to have an error margin within plus or minus three percent (±3%).
 2. The Company will file an annual report with the Commission summarizing the results of meter maintenance and testing program for that year. At a minimum, the report should include the following data:
 - a. Total number of meters tested at Company initiative or upon Customer request; and
 - b. Number of meters tested that were outside the acceptable error allowance of ±3%.

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SECTION 10
METER READING
(continued)

F. Customer-Requested Meter Tests

1. The Company will test a meter upon Customer request and the Company will be authorized to charge the Customer for the meter test. The charge for the meter test is set forth as Fee No. 7 in the UNS Electric Statement of Charges. However, if the meter is found to be in error by more than three percent (3%), no meter testing fee will be charged to the Customer.

G. Demands

1. The Customer's demand may be measured by a demand meter, under all Rates involving billings based on demand, unless appropriate investigation or tests indicate that the Customer's demand will not be such as to require a demand meter for correct application of the Rrate-schedule. In cases where billings under a Rrate schedule-requiring determination of the Customer's demand must be made before a demand meter can be installed, these billings may be made on an estimated demand basis pending installation of the demand meter. Billings made on the basis of estimated demands; however, will be appropriately adjusted, if actual demands recorded after demand meter is installed isare greater or less than those estimated demands.
2. Demand meters may be installed at any metering location if the nature of the Customer's equipment and operation indicates that a demand meter is required for correct application of the rate schedule.
3. All demands used for billing purposes will be recorded or computed to the nearest whole kW.

H. Automated Meter Opt-Out

Residential Service (RES-01) Customers may request meters that do not transmit data wirelessly and the Company will accommodate such requests to the extent practicable. The charge for the Special Meter Reading Fee is set forth as Fee No. 3 in the UNS Electric Statement of Charges. The charge for the Automated Meter Opt-Out Set-Up Fee is set forth as Fee No. 6 in the UNS Electric Statement of Charges.

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UNS Electric, Inc.
Rules and Regulations

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SECTION 11
BILLING AND COLLECTIONS

- A. Frequency and Estimated Bills
1. The Company will bill monthly for services rendered. Meter readings will be scheduled for periods of not less than twenty-five (25) days or more than thirty-five (35) days.
 2. If the Company is unable to obtain the meter read on the scheduled meter read date, the Company will estimate the consumption for the billing period as set forth in the Company's Bill Estimation Methodologies Tariff.
 3. Estimated bills will be issued only under the following conditions:
 - a. Failure of a Customer who reads his or her own meter to deliver his or her meter reading card to the Company in accordance with the requirements of the billing cycle.
 - b. Severe weather conditions which prevent the Company from reading the meter.
 - c. Circumstances that make it dangerous or unnecessarily difficult to read the meter. These circumstances include, but are not limited to, locked gates, blocked meters, vicious or dangerous animals, or any force majeure condition as listed in Subsection 8.E.4.
 - d. When an electronic meter reading is obtained, but the data cannot be transferred to a Customer Information System.
 - e. A meter failure or malfunction with no reliable information retained by the meter.
 - f. A failure of the meter communication network preventing receipt of reliable information.
 - g. Meter tampering or energy diversion results in a lack of accurate metered consumption information.
 - h. In the event the Customer fails to submit the reading within the designated ten (10) day meter reading window.
 - i. In the event the Customer fails to submit monthly reads as designated above, the Company may estimate the usage for up to three (3) months.
 4. After the second consecutive month of estimating the Customer's bill, the Company will attempt to secure an accurate reading of the meter.
 5. Failure on the part of the Customer to comply with a reasonable request by the Company for access to its meter may lead to the discontinuance of service.
 6. Each bill based on estimated usage will indicate that it is an estimated bill.
 7. Estimates due to equipment malfunctions may exceed ~~one~~two months if the malfunction could not be reasonably discovered and/or corrected before additional bills were estimated.
 8. A bill is not considered an estimated bill when the end read is based on an actual read.

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SECTION 11
BILLING AND COLLECTIONS
(continued)

B. Combining Meters, Minimum Bill Information

1. Each meter at a Customer's premises will be considered separately for billing purposes, and the readings of two (2) or more meters will not be combined unless otherwise provided for in the Company's Rates.
2. Each bill for residential service will contain the following minimum information:
 - a. Date and meter reading at the start of billing period or number of days in the billing period;
 - b. Date and meter reading at the end of the billing period;
 - c. Billing usage and demand (if applicable);
 - d. Rate schedule number;
 - e. Company's telephone number;
 - f. Customer's name;
 - g. Service account number;
 - h. Amount due and due date;
 - i. Past due amount;
 - j. Purchased Power Fuel Adjuster Clause cost, where applicable;
 - j-k. Other ACC-approved charges;
 - k-l. All applicable taxes; and
 - l-m. The address for the Arizona Corporation Commission.

C. Billing Terms

1. All bills for electric service are due and payable no later than ten (10) days from the date the bill is rendered. Any payment not received within this time frame will be considered past due.
2. For purposes of this rule, the date a bill is rendered may be evidenced by:
 - a. The postmark date for bills sent via U.S. Postal Service; or
 - b. The mailing date; or
 - c. The billing date shown on the bill (however, the billing date will not differ from the postmark or mailing date by more than two (2) days).
 - d. An Electronic Bill will be considered rendered at the time it is electronically sent to the Customer.

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**SECTION 11
BILLING AND COLLECTIONS
(continued)**

3. All past due bills for electric service are due and payable within fifteen (15) days. Any payment not received within this timeframe will be considered delinquent and will be issued a suspension of service notice. For Customers under the jurisdiction of a bankruptcy court, a more stringent payment or prepayment schedule may be required, if allowed by that court.
 4. All delinquent bills for which a valid payment has not been received within five (5) days will be subject to the provisions of the Company's termination procedures.
 5. The amount of the late payment penalty as set forth as Fee No. 10 in the UNS Electric Statement of Charges will not exceed one and one-half percent (1.5%) of the delinquent bill, applied on a monthly basis.
 6. All payments must be made at or sent via U.S. Postal Service to the Company's duly authorized representative by a payment method authorized by the Company.
 7. A bill will be rendered in a form prescribed by the Company. If the Customer requests a bill in a form other than the one prescribed by the Company, the Company in its sole discretion may consider such request and charge the Customer any associated costs.
- D. Applicable Rates, Prepayment, Failure to Receive, Commencement Date, Taxes
1. Each Customer will be billed under the applicable tariff indicated in the Customer's application for service.
 2. Customers may pay for electrical service by making advance payments.
 3. Failure to receive bills or notices that have been properly placed in the U.S. Postal Service or posted electronically will not prevent those bills from becoming delinquent nor relieve the Customer of his obligations therein.
 4. Charges for service commence when the service is installed and connection made, whether used or not.
- E. Meter Error Corrections
1. If any meter after testing is found to be more than three percent (3%) in error, either fast or slow, proper correction of the error will be made of previous readings and adjusted bills will be rendered according to the following terms:
 - a. For the period of three (3) months immediately preceding the removal of such meter from service for test or from the time the meter was in service since last tested, but not exceeding three (3) months since the meter has been shown to be in error by the test; or

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**SECTION 11
BILLING AND COLLECTIONS
(continued)**

- b. From the date the error occurred, if the date of the cause can be definitely fixed. If the Customer has been underbilled, the Company will allow the Customer to repay this difference over the same an equal period length of time for which that the under-billings occurred. The Customer may be allowed to pay the backbill without late payment penalties, unless there is evidence of meter tampering or energy diversion.
 - c. If it is determined that the Customer has been overbilled and there is no evidence of meter tampering or energy diversion, the Company will make prompt adjustment or refund in the difference between the original billing and the corrected billing within the next billing cycle.
2. No adjustment will be made by the Company except to the Customer last served by the meter tested.

F. Responsibility for Payment of Bills

- 1. The Customer is responsible for the payment of bills until service is ordered discontinued and the Company has had reasonable time to secure a final meter reading for those services involving energy usage, or if non-metered services are involved until the Company has had reasonable time to process the disconnect request.
- 2. When an error is found to exist in the billing rendered to the Customer, the Company shall correct such an error to refund any overbilling and may correct such an error to recover any underbilling. The UNS Electric Bill Estimation Methodologies tariff shall be applied when the Company cannot obtain a complete and valid meter read. Situations that result in an estimated meter read include inclement weather, lack of access to a Customer's meter, energy diversion, labor unavailability and equipment malfunction.
- 3. Except as specified below, corrected charges for underbillings shall be limited to three (3) months for residential accounts and six (6) months for non-residential accounts.
 - a. Where the account is billed on a special contract or non-metered rate, corrected charges for underbillings shall be billed in accordance with the contract or rate requirements and is not limited to three or six months as applicable.
 - b. Where service has been established but no bills have been rendered, or a bill is rendered, but shows no consumption, corrected charges for underbillings shall go back to the date service was established.
 - c. Where there is evidence of meter tampering or energy diversion, corrected charges for underbillings shall go back to the date meter tampering or energy diversion began, as determined by the Company.
 - d. Where lack of access to the meter (caused by the Customer) has resulted in estimated bills, corrected charges for underbillings shall go back to the billing month of the last Company obtained meter read date.

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SECTION 11
BILLING AND COLLECTIONS
(continued)

G. Returned Payments

1. The Company will be allowed to recover a fee, as set forth as Fee No. 9 in the UNS Electric Statement of Charges, for each instance where a Customer tenders payment for electric service with a payment returned unpaid. This fee will also apply when an electronic funds transfer ("EFT") is denied for any reason.
2. When the Company is notified by the Customer's bank or other financial institution that a payment has been returned unpaid, or denied for any reason, the Company may require the Customer to make payment in cash, by money order, certified check, or other means approved methods which guarantee the Customer's payment to the Company.
3. A Customer, who tenders a payment which is returned unpaid, regardless of the reason or method used to pay, will not be relieved of the obligation to render payment to the Company under the original terms of the bill nor defer the Company's provision for termination of service for nonpayment of bills.
4. A Customer with two (2) returned payments within a twelve (12) month period may be required to pay with guaranteed funds, (i.e., cash, money order, or other approved methods ~~cashier's check~~ for any subsequent billing for twelve (12) months.

H. Budget Billing Plan

1. The Company may, at its option, offer its Customers a budget billing plan.
2. ~~The Company will develop, upon Customer request, an estimate of the Customer's budget billing for a twelve (12)-month period based upon~~ The Company will provide, upon Customer request, an estimate of the Customer's budget billing amount for a twelve-month period based upon:
 - a. Customer's actual consumption history, which may be adjusted for abnormal conditions such as weather variations;
 - b. For new Customers, the Company will estimate consumption based on the Customer's anticipated load requirements; or
 - c. The Company's Rates approved by the ACC applicable to that Customer's class of service.
3. The Company will provide the Customer, upon Customer request, a concise explanation of how the budget billing estimate was developed, the impact of budget billing on a Customer's monthly bill, and the Company's right to adjust the Customer's billing for any variation between the Company's estimated billing and actual billing.

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(continued)

4. For those Customers being billed under a budget billing plan, the Company will show, at a minimum, the following information on the Customer's monthly bill:
 - a. Actual consumption;
 - b. Amount due for actual consumption;
 - c. Budget billing amount due; and
 - d. Accumulated variation in actual versus budget billing amount.

5. ~~The Company may adjust the Customer's budget billing in the event the Company's estimate of the Customer's usage and/or cost should vary significantly from the Customer's actual usage and/or cost; such review to adjust the amount of the budget billing may be initiated by the Company or upon Customer request. The Company may adjust the Customer's budget billing in the event the Company's estimate of the Customer's usage and/or cost varies significantly from the Customer's actual usage and/or cost. This review to adjust the amount of the budget billing may be initiated by the Company or the Customer.~~

6. While on the budget billing plan, the Customer shall pay the monthly plan amount, notwithstanding the current charges shown on the bill.

7. Any other charges incurred by the Customer shall be paid when due in addition to the monthly plan amount.

- 5.8. Interest will not be charged to the Customer on accrued debit balances nor paid by the Company on accrued credit balances.

I. Deferred Payment Plan

1. The Company may, prior to termination of service, offer to qualifying Customers a deferred payment plan for the Customer to retire unpaid delinquent bills for electric service.

2. Each deferred payment agreement entered into between the Company and the Customer – due to the Customer's inability to pay an outstanding bill in full – will specify that service will not be discontinued if:
 - a. Customer agrees to pay a reasonable amount of the outstanding bill at the time the parties enter into the deferred payment agreement;
 - b. Customer agrees to pay all future bills for electric service in accordance with the Company's Rates; and
 - c. Customer agrees to pay a reasonable portion of the remaining outstanding balance in installments over a period not to exceed six (6) ~~three~~ (3) months.

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BILLING AND COLLECTIONS
(continued)

3. For the purpose of determining a reasonable installment payment schedule, under these rules, the Company and the Customer will give consideration to the following conditions:
 - a. The size of the delinquent account;
 - b. The Customer's ability to pay;
 - c. The Customer's payment history;
 - d. The length of time that the debt has been outstanding;
 - e. The circumstances that resulted in the debt being outstanding; and
 - f. Any other relevant factors related to the circumstances of the Customer.
4. Any Customer who desires to enter into a deferred payment agreement must do so before the Company's scheduled termination date for nonpayment of bills. The Customer's failure to execute a deferred payment agreement prior to the scheduled service termination date will not prevent the Company from terminating service for nonpayment.
5. Deferred payment agreements may be in writing and may be signed by the Customer and an authorized Company representative.
6. A deferred payment agreement may include a finance charge of one and one-half percent (1.5%) does not relieve the unpaid balance from being assessed a monthly late charge, in accordance with the current late payment fee percentage rate.
7. If a Customer has not fulfilled the terms of a deferred payment agreement, the Company will have the right to disconnect service pursuant to the Company's Termination of Service Rules (Section 12) and, under these circumstances, it will not be required to offer subsequent negotiation of a deferred payment agreement prior to disconnection.

J. Change of Occupancy

1. To order service to be discontinued or to change occupancy, the Customer must give the Company at least three (3) business days advance notice via the website, e-mail, in person, in writing or by telephone.
2. The outgoing Customer will be responsible for all electric services provided and/or consumed up to the scheduled turn-off date.
3. The outgoing Customer or property owner, in the case of a known landlord/tenant situation, is responsible for providing access to the meter so that the Company may obtain a final meter reading. If access is unavailable, due to the action or inaction of the Customer or property owner, the outgoing Customer or owner/landlord will be

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responsible for the services consumed until such time as access is provided and services can be disconnected turned-off.

**SECTION 11
BILLING AND COLLECTIONS**
(continued)

K. Electronic Billing

1. Electronic Billing is an optional billing service whereby Customers may elect to receive, view, and pay their bills electronically. Electronic Billing includes the "UES e-bill" service ~~and the Automatic Payment ("Auto-Pay") service with a no-fee payment option.~~ The Company may modify its Electronic Billing services from time to time. A Customer electing an electronic billing service may receive an electronic bill in lieu of a paper bill.
2. Customers electing an electronic billing service may be required to complete additional forms and agreements.
3. Electronic Billing may be discontinued at any time by the Company or the Customer.
4. An Electronic Bill will be considered rendered at the time it is electronically sent to the Customer. Failure to receive bills or notices which have been properly sent by an Electronic Billing system does not prevent these bills from becoming delinquent and does not relieve the Customer of the Customer's obligations therein.
5. Any notices that the Company is required to send to a Customer who has elected an Electronic Billing service may be sent by electronic means at the option of the Company.
6. Except as otherwise provided in this subsection, all other provisions of the Company's Rules and Regulations and other applicable Rates are applicable to Electronic Billing.
7. The Customer must provide the Company with a current email address for electronic bill delivery. If the Electronic Bill is electronically sent to the Customer at the email address that Customer provided to the Company, then the Electronic Bill will be considered properly sent. Further, the Customer will be responsible for updating the Company with any changes to this email address. Failure to do so will not excuse the Customer from timely paying the Company for electric service.

L. Collections

1. All unpaid closed accounts may be referred to a collection agency for collections.
2. If a collection agency referral is warranted for collection of unpaid final bills, Customer will be responsible for associated collection agency fees incurred assessed. If the unpaid bill is referred to a credit bureau, the Company will not be held responsible to notify the Credit Bureau of any payment status.

M. Refunds

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Customers will not be eligible for refunds, rebates or other Company program payments if the Customer has a delinquent Company balance.

**SECTION 11
BILLING AND COLLECTIONS
(continued)**

N. Refund of Credit Balance Following Discontinuance of Service

Upon discontinuance of service, the Company shall refund the Customer any credit balance remaining on the account. With the consent of the Customer (when available), any credit balance remaining on the account that is less than \$5.00, shall be donated to a low-income assistance program to be determined by the Company or as may be required by law.

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**SECTION 12
TERMINATION OF SERVICE**

- A. Please refer to the Arizona Administrative Code R14-2-211.A.
- B. Termination of Service Without Notice
1. The Company may disconnect electric service without advance written notice under the following conditions:
 - a. The existence of an obvious hazard to the safety or health of the Customer or the general population or the Company's personnel or facilities;
 - b. The Company has evidence of meter tampering or fraud; or
 - c. The Company has evidence of unauthorized resale or use of electric service; or
 - d. Customer makes payment to avoid/stop disconnection for non-payment with a dishonored or fraudulent payment. The Company will not be required to restore service until the repayment of those funds and all other delinquent amounts are paid by cash, money order, cashier's check, certified funds or verified electronic payment; or
 - e. Customer makes payment to reconnect service with a dishonored or fraudulent payment. The Company will not be required to restore service until the repayment of those funds and all other delinquent amounts are paid by cash, money order, cashier's check, certified funds or verified electronic payment; or
 - f. Failure of a Customer to comply with the curtailment procedures imposed by the Company during supply shortages.
 2. The Company will not be required to restore service until the conditions that led to the termination have been corrected to the satisfaction of the Company.
 3. The Company will maintain a record of all terminations of service without notice. This record will be maintained for a minimum of one (1) year and will be available for inspection by the ACC.
- C. Termination of Service With Notice
1. The Company may disconnect service to any Customer for any reason stated below, provided that the Company has met the notice requirements described in subsection 12.D. below:
 - a. Customer violation of any of the Company's Rates;
 - b. Failure of the Customer to pay a delinquent bill for electric service;
 - c. Failure of a prior Customer to pay a delinquent bill for electric service where the prior Customer continues to reside on the premise;
 - d. Failure of the Customer to meet agreed-upon deferred payment arrangements;

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Title: Vice President
District: Entire Electric Service Area

Effective: Pending January 1, 2014
Decision No. Pending 74235
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**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 912-1
Superseding: _____

**SECTION 12
TERMINATION OF SERVICE
(continued)**

- e. Failure to meet or maintain the Company's deposit requirements;
 - f. Failure of the Customer to provide the Company reasonable safe access to its equipment and property;
 - g. Customer breach of a written contract for service between the Company and Customer;
 - h. Returned or invalid payment;
 - i. When necessary for the Company to comply with an order of any governmental agency having jurisdiction;
 - j. When a hazard exists which is not imminent, but in the opinion of the Company, it may cause property damage;
 - k. Customer facilities that do not comply with Company requirements or specifications;
 - l. Failure to provide or retain rights-of-way or easements necessary to serve the Customer;
 - m. The Company learns of the existence of any condition in Section 3.D., Grounds for Refusal of Service.
2. The Company will maintain a record of all terminations of service with notice. This record will be maintained for one (1) year and be available for ACC inspection.
- D. The Company will not be obligated to renotify the Customer of the termination of service, even if the Customer – after receiving the required termination of service notification – has made payment, yet the payment is returned within three (3) to five (5) business days of receipt for any reason. The original notification will apply.
- E. Termination Notice Requirements
- 1. The Company will not terminate service to any of its Customers without providing advance written notice to the Customer of the Company's intent to disconnect service, except under these conditions specified in subsection 12.A. where advance written notice is not required.
 - 2. This advance written notice will contain, at a minimum, the following information:
 - a. The name of the person whose service is to be terminated and the address where service is being rendered;
 - b. The Company's Rate(s) that was violated and explanation of the violation or the amount of the bill that the Customer has failed to pay in accordance with the payment policy of the Company, if applicable;
 - c. The date on or after which service may be terminated;
 - d. A statement advising the Customer to contact the Company at a specific phone number for information regarding any deferred payment or other procedures that the Company may offer or to work out some mutually agreeable solution to avoid termination of the Customer's service; and;

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**SECTION 12
TERMINATION OF SERVICE
(continued)**

- e. A statement advising the Customer that the Company's stated reason(s) for the termination of services may be disputed by contacting the Company at a specific address or phone number, advising the Company of the dispute and making arrangements to discuss the cause for termination with a responsible employee of the Company in advance of the scheduled date of termination. The responsible employee will be empowered to resolve the dispute and the Company will retain the option to terminate service after affording this opportunity for a meeting and concluding that the reason for termination is just and advising the Customer of his or her right to file a complaint with the ACC.
 - 3. Where applicable, a copy of the termination notice will be simultaneously forwarded to designated third parties.
- F. Timing of Terminations with Notice
- 1. The Company will give at least five (5) days advance written notice prior to the termination date. For Customers under the jurisdiction of a bankruptcy court, a shorter notice may be provided, if permitted by the court.
 - 2. This notice will be considered to be given to the Customer when a copy of the notice is left with the Customer or posted first class via the U.S. Postal Service, addressed to the Customer's last known address.
 - 3. If, after the period of time allowed by the notice has elapsed and the delinquent account has not been paid nor arrangements made with the Company for the payment of the bill – or in the case of a violation of the Company's rules the Customer has not satisfied the Company that this violation has ceased – then the Company may terminate service on or after the day specified in the notice without giving further notice.
 - 4. The Company will have the right (but not the obligation) to remove any or all of its property installed on the Customer's premises upon the termination of service.
- G. Landlord/Tenant Rule
- In situations where service is rendered at an address different from the mailing address of the bill or where the Company knows that a landlord/tenant relationship exists and that the landlord is the Customer of the Company, and where the landlord as a Customer would otherwise be subject to disconnection of service, the Company will not disconnect service until the following actions have been taken:
- 1. Where it is feasible to so provide service, the Company will offer the occupant the opportunity to subscribe for service in the occupant's own name. If the occupant then declines to so subscribe, the Company may disconnect service pursuant to the rules.
 - 2. The Company will not attempt to recover from a tenant or condition service to a tenant with the payment of any outstanding bills or other charges due upon the outstanding account of the landlord.

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UNS Electric, Inc.
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Original Sheet No.: 912-3
Superseding: _____

SECTION 12
TERMINATION OF SERVICE
(continued)

H. _____

In the event a Customer provides the Company with documentation certifying that the Customer depends on electricity to power a life-sustaining medical device or if a Customer's medical condition warrants continuous electrical service and the Customer accumulates debt equivalent to a three (3) month bill, in lieu of a disconnection of service, the Company may limit the amount of current flowing into the premises to operate medical devices and basic appliances, such as refrigeration, water supply, lighting and small motors in the heating system.

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**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 913
Superseding: _____

**SECTION 13
RECONNECTION OF SERVICE**

When service has been discontinued for any of the reasons set forth in these Rules and Regulations, the Company will not be required to restore service until the following conditions have been met by the Customer:

- A. Where service was discontinued without notice:
1. The hazardous condition must be removed and the installation will conform to accepted standards.
 2. All bills for service and/or applicable investigative costs due the Company by reason of fraudulent or unauthorized use, diversion or tampering must be paid and a deposit to guarantee the payment of future bills may be required.
 3. Required arrangements for service must be made.
- B. Where service was discontinued with notice:
1. The Customer must make arrangements for the payment of all bills and these arrangements must be satisfactory to the Company.
 2. The Customer must furnish a satisfactory guarantee to pay all future bills.
 3. The Customer must correct any and all violations of these Rules and Regulations.

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Rules and Regulations



**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 914
Superseding: _____

**SECTION 14
ADMINISTRATIVE AND HEARING REQUIREMENTS**

A. Customer Service Complaints

1. The Company will make a full and prompt investigation of all service complaints made by its Customers, either directly or through the ACC.
2. The Company will respond to the complainant and/or the ACC representative within five (5) business days as to the status of the Company's investigation of the complaint.
3. The Company will notify the complainant and/or the ACC representative of the final disposition of each complaint. Upon request of the complainant or the ACC representative, the Company will report the findings of its investigation in writing.
4. The Company will inform the Customer of his right of appeal to the ACC.
5. The Company will keep a record of all written service complaints received that must contain, at a minimum, the following data:
 - a. Name and address of complainant;
 - b. Date and nature of the complaint;
 - c. Disposition of the complaint; and
 - d. A copy of any correspondence between the Company, the Customer, and/or the ACC.
6. This record will be maintained for a minimum period of one (1) year and will be available for inspection by the ACC.

B. Customer Bill Disputes

1. Any Customer who disputes a portion of a bill rendered for electric service must pay the undisputed portion of the bill and notify the Company's designated representative that any unpaid amount is in dispute prior to the delinquent date of the bill.

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**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 914-1
Superseding: _____

**SECTION 14
ADMINISTRATIVE AND HEARING REQUIREMENTS
(continued)**

2. Upon receipt of the Customer notice of dispute, the Company will:
 - a. Notify the Customer within five (5) business days of the receipt of a written dispute notice;
 - b. Initiate a prompt investigation as to the source of the dispute;
 - c. Withhold disconnection of service until the investigation is completed and the Customer is informed of the results;
 - d. Upon request of the Customer the Company will report the results of the investigation in writing; and
 - e. Inform the Customer of his right of appeal to the ACC.
3. Once the Customer has received the results of the Company's investigation, the Customer will submit payment within five (5) business days to the Company for any disputed amounts. Failure to make full payment will be grounds for termination of service.

C. ACC Resolution of Service and/or Bill Disputes

1. In the event a Customer and the Company cannot resolve a service and/or bill dispute, the Customer will file a written statement of dissatisfaction with the ACC. By doing this, the Customer will be deemed to have filed an informal complaint against the Company.
2. Within thirty (30) days of the receipt of a written statement of Customer dissatisfaction related to a service or bill dispute, a designated representative of the ACC will attempt to resolve the dispute by correspondence and/or telephone with the Company and the Customer. If resolution of the dispute is not achieved within twenty (20) days of the ACC representative's initial effort, the ACC will then hold an informal hearing to arbitrate the resolution of the dispute. The informal hearing will be governed by the following rules:
 - a. Each party may be represented by legal counsel, if desired;
 - b. Every informal hearing may be recorded or held in the presence of a stenographer;
 - c. All parties will have the opportunity to present written or oral evidentiary material to support the positions of the individual parties;
 - d. All parties and the ACC's representative will be given the opportunity for cross-examination of the various parties; and

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**UNS Electric, Inc.
Rules and Regulations**

Original Sheet No.: 914-2
Superseding: _____

**SECTION 14
ADMINISTRATIVE AND HEARING REQUIREMENTS**
(continued)

- e. The ACC's representative will render a written decision to all parties within five (5) business days after the date of the informal hearing. This written decision of the ACC's representative is not binding on any of the parties and the parties will still have the right to make a formal complaint to the ACC.
3. The Company may implement normal termination procedures if the Customer fails to pay all bills rendered during the resolution of the dispute by the ACC.
4. The Company will maintain a record of written statements of dissatisfaction and their resolution for a minimum of one (1) year and make these records available for ACC inspection.

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BEFORE THE ARIZONA CORPORATION COMMISSION

COMMISSIONERS

SUSAN BITTER SMITH - CHAIRMAN
BOB STUMP
BOB BURNS
DOUG LITTLE
TOM FORESE

IN THE MATTER OF THE APPLICATION OF) DOCKET NO. E-04204A-15-_____
UNS ELECTRIC, 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 ELECTRIC, INC.)
DEVOTED TO ITS OPERATIONS)
THROUGHOUT THE STATE OF ARIZONA,)
AND FOR RELATED APPROVALS.)

UNS ELECTRIC, INC.

SCHEDULES
"A" THROUGH "H"

VOLUME 4 of 4

MAY 5, 2015

UNS Electric, Inc.
Computation of Increase in Gross Revenue Requirements
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	ACC. Jurisdiction			Line No.
		Original Cost	RCND	Fair Value	
1	Adjusted Rate Base	\$272,013 (a)	\$439,427 (a)	\$355,720	1
2	Adjusted Operating Income	\$8,045 (b)	\$8,045 (b)	\$8,045	2
3	Current Rate of Return (2/1)	2.96%	1.83%	2.26%	3
4	Required Operating Income	\$22,108	\$22,108	\$22,108	4
5	Weighted Average Cost of Capital	7.67% (c)	7.67%	7.67%	5
6	Fair Value Adjustment	0.46%	-2.64%	-1.45%	6
7	Required Rate of Return (4/1)	8.13% (c)	5.03%	6.22%	7
8	Operating Income Deficiency	\$14,064	\$14,064	\$14,064	8
9	Gross Revenue Conversion Factor	1.6084 (d)	1.6084 (d)	1.6084 (d)	9
10	Increase in Gross Revenue Requirement	\$22,621	\$22,621	\$22,621	10
11	Residential	\$20,557	5.46%		11
12	Small General Service	2,664	0.00%		12
13	Large General Service	9,228	7.42%		13
14	Large Light and Power	(9,973)	2.19%		14
15	Lighting Service	76	13.16%		15
16	Total	\$22,552 (1)	11.91%		16

(1) Test Year Billed Margin Revenues calculated \$69K more than Booked Revenues.

Supporting Schedules

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

UNS Electric, Inc.
Summary Results of Operations
Prior Years Ended December 31, 2012 and 2013, Test Year Ended December 31, 2014
and Projected Year Ended December 31, 2015
(Thousands of Dollars)

Line No.	Description	Prior Years Ended December 31,		Test Year Ended December 31, 2014		Projected Year Ended December 31, 2015		Line No.
		2012 (a)	2013 (a)	Actuals (b)	Adjusted (b)	Present Rates (c)	Proposed Rates (c)	
1	Operating Revenues		\$189,630	\$191,772	\$148,935	\$190,675	\$203,406	1
2	Operating Expenses (includes income taxes)	180,784	170,870	174,554 (2)	133,514	171,654	169,744	2
3	Operating Income	24,242	18,760	17,218	15,421	19,021	33,662	3
4	Other Income and Deductions	91	830	(264)	(264)	(478)	(478)	4
5	Income Before Interest Expense	24,333	19,590	16,954	15,157	18,543	33,184	5
6	Interest Expense	7,479	6,837	7,720 (2)	7,720	5,950	8,763	6
7	Net Income	\$16,854	\$12,753	\$9,234	\$7,437	\$12,593	\$24,421	7
8	Earnings Per Average Common Share (1)	N/A (1)	N/A	N/A	N/A	N/A	N/A	8
9	Dividends Per Common Share (1)	N/A (1)	N/A	N/A	N/A	N/A	N/A	9
10	Payout Ratio (1)	0% (1)	0%	0%	0%	0%	0%	10
11	Return on Year-End Invested Capital	8.92%	7.11%	5.30%	4.76%	5.16%	9.23%	11
12	Return on Average Invested Capital	9.03%	7.15%	5.69%	5.11%	5.47%	9.79%	12
13	Return on Year-End Common Equity	11.81%	8.76%	4.86%	3.95%	6.46%	12.31%	13
14	Return on Average Common Equity	12.09%	8.85%	5.50%	4.46%	6.54%	12.31%	14
15	Times Total Interest Earned - Before Income Taxes	4.70	3.81	3.61	2.94	4.22	5.40	15
16	Times Total Interest Earned - After Income Taxes	3.25	2.87	2.20	1.96	3.12	3.79	16

(1) UNS Electric, Inc. is a subsidiary of UniSource Energy Corporation and has no publicly traded stock; thus such information is not meaningful.
(2) Includes reclassification of \$7 thousand 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

UNS Electric, Inc.
Summary of Capital Structure
Prior Years Ended December 31, 2012 and 2013, Test Year Ended December 31, 2014
and Projected Year Ended December 31, 2015
(Thousands of Dollars)

Line No.	Description	Prior Years Ended December 31,		Test Year Ended December 31, 2014 Actuals (a)	Projected Year December 31, 2015		Line No.
		2012 (a)	2013 (a)		Present Rates (b)	Proposed Rates	
<u>Capitalization</u>							
1	Short-Term Debt	\$0	\$0	\$0	\$0		1
2	Long-Term Debt - Net (1)	129,226	129,408	129,590	169,590		2
	Total Debt	129,226	129,408	129,590	169,590		
3	Common Stock Equity	142,761	145,601	189,932	189,932		3
4	Total Capital	\$271,987	\$275,009	\$319,522	\$359,522		4
<u>Capitalization Ratios</u>							
5	Short-Term Debt	0.00%	0.00%	0.00%	0.00%		5
6	Long-Term Debt - Net	47.51%	47.06%	47.17%	47.17%		6
7	Common Stock Equity	52.49%	52.94%	52.83%	52.83%		7
8	Total Capital	100.00%	100.00%	100.00%	100.00%		8
9	Weighted Cost of Short-Term Debt	0.00%	0.00%	0.00%	0.00%		9
10	Weighted Cost of Long-Term Debt	2.29%	2.27%	2.27%	2.27%		10
11	Weighted Cost of Common Equity	5.43%	5.48%	5.47%	5.47%		11

(1) The balance of Long-Term Debt is stated net of the unamortized balance of debt discount and issuance expense.

Supporting Schedules

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

UNIS Electric, Inc.
Construction Expenditures and Gross Utility Plant in Service
Prior Years Ended December 31, 2012 and 2013, Test Year Ended December 31, 2014
and Projected Years Ended December 31, 2013, 2014 and 2015
(Thousands of Dollars)

Line No.	Year	Construction Expenditures	Net Plant Placed in Service	Gross Utility Plant in Service	Line No.
1	Prior Year Ended December 31, 2012	(a) \$38,554	\$294,187	\$528,721	1
2	Prior Year Ended December 31, 2013	(a) \$56,278	\$328,223	\$573,896	2
3	Test Year Ended December 31, 2014	(a) \$93,270	\$398,468	\$677,488	3
4	Projected Year Ended December 31, 2015	(b) \$37,684	\$387,873	\$693,409	4
5	Projected Year Ended December 31, 2016	(b) \$36,607	\$403,302	\$732,553	5
6	Projected Year Ended December 31, 2017	(b) \$39,156	\$412,756	\$765,395	6

Supporting Schedules

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

UNS Electric, Inc.
Summary Changes in Financial Position
Prior Years Ended December 31, 2012 and 2013, Test Year Ended December 31, 2014
and Projected Year Ended December 31, 2015
(Thousands of Dollars)

Line No.	Description	Prior Years Ended December 31,		Test Year Ended December 31, 2014	Projected Year Ended December 31, 2015		Line No.
		2012 (a)	2013(a)		Present Rates (b)	Proposed Rates (b)	
1	Net Cash Flows from Operating Activities	\$49,537	\$43,313	\$43,468	\$47,644	\$31,504	1
2	Net Cash Flows From Investing Activities	(36,595)	(59,293)	(96,990)	(42,410)	(42,410)	2
3	Net Cash Flows from Financing Activities	(9,812)	12,939	54,117	(1,300)	14,840	3
4	Net Increase (Decrease) in Cash	\$3,130	(\$3,041)	\$595	\$3,934	\$3,934	4

Supporting Schedules

- (a) E-3
- (b) F-2

UNS Electric, Inc.
Summary of Original Cost and RCND Rate Base
Test Year Ended December 31, 2014
(Thousands of Dollars)

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	\$787,729	\$1,353,145	\$664,701	\$1,169,067	1
2	Less: Accumulated Depreciation	324,457	600,536	296,961	561,911	2
3	Net Utility Plant in Service	463,272	752,609	367,740	607,156	3
4	Citizens Acquisition Discount	(108,563)	(196,364)	(95,156)	(170,847)	4
5	Less: Accum. Amort. - Citizens Acq. Discount	(40,810)	(79,269)	(36,098)	(69,678)	5
6	Net Citizens Acquisition Discount	(67,753)	(117,095)	(59,058)	(101,169)	6
7	Total Net Utility Plant	395,519	635,514	308,682	505,987	7
8	Customer Advances for Construction	(3,833)	(4,268)	(3,833)	(4,268)	8
9	Customer Deposits	(4,428)	(4,428)	(4,428)	(4,428)	9
10	Other (ITC)	(422)	(422)	(422)	(422)	10
11	Accumulated Deferred Income Taxes	(36,819)	(67,663)	(35,161)	(64,617)	11
12	Total Deductions	(45,502)	(76,781)	(43,844)	(73,735)	12
13	Allowance for Working Capital	7,500	7,500	7,175	7,175	13
14	Regulatory Assets	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	15
16	Total Rate Base	\$357,517	\$566,233	\$272,013	\$439,427	16

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

Recap Schedules
A-1

JUNS Electric, Inc.
Pro Forma Adjustments to Original Cost Rate Base
Total Company and ACC Jurisdiction
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Total Company			ACC			Line No.
		Actual at End of Test Period	Total Adjustments (a)	Adjusted at End of Test Period	Unadjusted Test Year	Total Adjustments (c)	ACC Jurisdiction	
1	Gross Utility Plant in Service	\$786,152	\$1,577	\$787,729	\$663,252	\$1,449	\$664,701	1
2	Less: Accumulated Depreciation	323,817	640	324,457	296,355	606	296,961	2
3	Net Utility Plant in Service	462,335	937	463,272	366,897	843	367,740	3
4	Citizens Acquisition Discount	(115,671)	7,108	(108,563)	(101,068)	5,932	(95,156)	4
5	Less: Accum. Amort. - Citizens Acq. Discount	(44,797)	3,987	(40,810)	(39,625)	3,527	(36,098)	5
6	Net Citizens Acquisition Discount	(70,874)	3,121	(67,753)	(61,463)	2,405	(59,058)	6
7	Total Net Utility Plant	391,461	4,058	395,519	305,434	3,248	308,682	7
8	Customer Advances for Construction	(3,833)	0	(3,833)	(3,833)	0	(3,833)	8
9	Customer Deposits	(4,428)	0	(4,428)	(4,428)	0	(4,428)	9
10	Other (ITC)	(4,695)	4,273	(422)	(4,695)	4,273	(422)	10
11	Accumulated Deferred Income Taxes	(34,962)	(1,857)	(36,819)	(33,387)	(1,774)	(35,161)	11
12	Total Deductions	(47,918)	2,416	(45,502)	(46,343)	2,499	(43,844)	12
13	Allowance for Working Capital	14,074	(6,574)	7,500	13,469	(6,294)	7,175	13
14	Regulatory Assets	0	0	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	0	0	15
16	Total Original Cost Rate Base	\$357,617	(\$100)	\$357,517	\$272,560	(\$547)	\$272,013	16

Supporting Schedules
B-1

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

UNS Electric, Inc.
Pro Forma Adjustments to Original Cost Rate Base
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Acquisition Discount Adjustment	Accumulated Deferred ITC	Accumulated Deferred Income Taxes	Fortis Rate Base Adjustment	Gila River Adjustment	ARO	Working Capital	Total Page Adjustments	Line No.
1	Gross Utility Plant in Service	\$0	\$0	\$0	(\$10)	\$2,750	(\$1,163)	\$0	\$1,577	1
2	Less: Accumulated Depreciation	0	0	0	(0)	700	(60)	0	640	2
3	Net Utility Plant in Service	0	0	0	(10)	2,050	(1,103)	0	937	3
4	Citizens Acquisition Discount	9,156	0	0	0	(2,048)	0	0	7,108	4
5	Less: Accum. Amort. - Citizens Acq. Discount	3,989	0	0	0	(2)	0	0	3,987	5
6	Net Citizens Acquisition Discount	5,167	0	0	0	(2,046)	0	0	3,121	6
7	Total Net Utility Plant	5,167	0	0	(10)	4	(1,103)	0	4,058	7
8	Customer Advances for Construction	0	0	0	0	0	0	0	0	8
9	Customer Deposits	0	0	0	0	0	0	0	0	9
10	Other (ITC)	0	4,273	0	0	0	0	0	4,273	10
11	Accumulated Deferred Income Taxes	0	0	(1,857)	0	0	0	0	(1,857)	11
12	Total Deductions	0	4,273	(1,857)	0	0	0	0	2,416	12
13	Allowance for Working Capital	0	0	0	0	0	0	(6,574)	(6,574)	13
14	Regulatory Assets	0	0	0	0	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	0	0	0	0	15
16	Total Original Cost Rate Base	\$5,167	\$4,273	(\$1,857)	(\$10)	\$4	(\$1,103)	(\$6,574)	(\$100)	16

Recap Schedules
B-1

Supporting Schedules
N/A

UNS Electric, Inc.
Pro Forma Adjustments to ACC Jurisdiction Rate Base
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Acquisition Discount Adjustment	Accumulated Deferred ITC	Accumulated Deferred Income Taxes	Fortis Rate Base Adjustment	Gila River Adjustment	ARO	Working Capital	Total Page Adjustments	Line No.
1	Gross Utility Plant in Service	\$0	\$0	\$0	(\$10)	\$2,622	(\$1,163)	\$0	\$1,449	1
2	Less: Accumulated Depreciation	0	0	0	(0)	667	(61)	0	606	2
3	Net Utility Plant in Service	0	0	0	(10)	1,955	(1,102)	0	843	3
4	Citizens Acquisition Discount	7,900	0	0	0	(1,966)	0	0	5,932	4
5	Less: Accum. Amort. - Citizens Acq. Discount	3,529	0	0	0	(2)	0	0	3,527	5
6	Net Citizens Acquisition Discount	4,371	0	0	0	(1,966)	0	0	2,405	6
7	Total Net Utility Plant	4,371	0	0	(10)	(11)	(1,102)	0	3,248	7
8	Customer Advances for Construction	0	0	0	0	0	0	0	0	8
9	Customer Deposits	0	0	0	0	0	0	0	0	9
10	Other (ITC)	0	4,273	0	0	0	0	0	4,273	10
11	Accumulated Deferred Income Taxes	0	0	(1,774)	0	0	0	0	(1,774)	11
12	Total Deductions	0	4,273	(1,774)	0	0	0	0	2,499	12
13	Allowance for Working Capital	0	0	0	0	0	0	(6,294)	(6,294)	13
14	Regulatory Assets	0	0	0	0	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	0	0	0	0	15
16	Total Original Cost Rate Base	\$4,371	\$4,273	(\$1,774)	(\$10)	(\$11)	(\$1,102)	(\$6,294)	(\$547)	16

Supporting Schedules
N/A

Recap Schedules
B-1

UNS Electric, Inc.
Pro Forma Adjustments to RCND Rate Base
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Total Company			ACC Jurisdiction			Line No.
		Actual at End of Test Period (a), (b)	Total Adjustments (c)	Adjusted at End of Test Period	Unadjusted Test Year	Total Adjustments	ACC Jurisdiction	
1	Gross Utility Plant in Service	\$1,351,568	\$1,577	\$1,353,145	\$1,167,618	\$1,449	\$1,169,067	1
2	Less: Accumulated Depreciation	599,897	639	600,536	561,304	607	561,911	2
3	Net Utility Plant in Service	751,671	938	752,609	606,314	842	607,156	3
4	Citizens Acquisition Discount	(211,584)	15,230	(196,354)	(183,758)	12,911	(170,847)	4
5	Less: Accum. Amort. - Citizens Acq. Discount	(86,802)	7,533	(79,269)	(76,308)	6,630	(69,678)	5
6	Net Citizens Acquisition Discount	(124,782)	7,697	(117,085)	(107,450)	6,281	(101,169)	6
7	Total Net Utility Plant	626,879	8,635	635,514	498,864	7,123	505,987	7
8	Customer Advances for Construction	(4,268)	0	(4,268)	(4,268)	0	(4,268)	8
9	Customer Deposits	(4,428)	0	(4,428)	(4,428)	0	(4,428)	9
10	Other (ITC)	(4,695)	4,273	(422)	(4,695)	4,273	(422)	10
11	Accumulated Deferred Income Taxes	(64,250)	(3,413)	(67,663)	(61,357)	(3,260)	(64,617)	11
12	Total Deductions	(77,641)	860	(76,781)	(74,748)	1,013	(73,735)	12
13	Allowance for Working Capital	14,074	(6,574)	7,500	13,469	(6,294)	7,175	13
14	Regulatory Assets	0	0	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	0	0	15
16	Total RCND Rate Base	\$563,312	\$2,921	\$566,233	\$437,585	\$1,842	\$439,427	16

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

Recap Schedules
B-1

UNS Electric, Inc.
Pro Forma Adjustments to RCND Rate Base
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Acquisition Discount Adjustment	Accumulated Deferred ITC	Accumulated Deferred Income Taxes	Fortis Rate Base Adjustment	Gila River Adjustment	ARO	Working Capital	Total Page Adjustments	Line No.
1	Gross Utility Plant in Service	\$0	\$0	\$0	(\$10)	\$2,750	(\$1,163)	\$0	\$1,577	1
2	Less: Accumulated Depreciation	0	0	0	(0)	700	(61)	0	639	2
3	Net Utility Plant in Service	0	0	0	(10)	2,050	(1,102)	0	938	3
4	Citizens Acquisition Discount	17,278	0	0	0	(2,048)	0	0	15,230	4
5	Less: Accum. Amort. - Citizens Acq. Discount	7,535	0	0	0	(2)	0	0	7,533	5
6	Net Citizens Acquisition Discount	9,743	0	0	0	(2,046)	0	0	7,697	6
7	Total Net Utility Plant	9,743	0	0	(10)	4	(1,102)	0	8,635	7
8	Customer Advances for Construction	0	0	0	0	0	0	0	0	8
9	Customer Deposits	0	0	0	0	0	0	0	0	9
10	Other (ITC)	0	4,273	0	0	0	0	0	4,273	10
11	Accumulated Deferred Income Taxes	0	0	(3,413)	0	0	0	0	(3,413)	11
12	Total Deductions	0	4,273	(3,413)	0	0	0	0	860	12
13	Allowance for Working Capital	0	0	0	0	0	0	(6,574)	(6,574)	13
14	Regulatory Assets	0	0	0	0	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	0	0	0	0	15
16	Total RCND Rate Base	\$9,743	\$4,273	(\$3,413)	(\$10)	\$4	(\$1,102)	(\$6,574)	\$2,921	16

Supporting Schedules
N/A

Recap Schedules
B-1

UNS Electric, Inc.
Pro Forma Adjustments to RCND ACC Jurisdiction
Test Year Ended December 31, 2014

Line No.	Description	Acquisition Discount Adjustment	Accumulated Deferred ITC	Accumulated Deferred Income Taxes	Fortis Rate Base Adjustment	Gila River Adjustment	ARO	Working Capital	Total Page Adjustments	Line No.
1	Gross Utility Plant in Service	\$0	\$0	\$0	(\$10)	\$2,622	(\$1,163)	\$0	\$1,449	1
2	Less: Accumulated Depreciation	0	0	0	(0)	668	(61)	0	607	2
3	Net Utility Plant in Service	0	0	0	(10)	1,954	(1,102)	0	842	3
4	Citizens Acquisition Discount	14,879	0	0	0	(1,968)	0	0	12,911	4
5	Less: Accum. Amort. - Citizens Acq. Discount	6,632	0	0	0	(2)	0	0	6,630	5
6	Net Citizens Acquisition Discount	8,247	0	0	0	(1,966)	0	0	6,281	6
7	Total Net Utility Plant	8,247	0	0	(10)	(12)	(1,102)	0	7,123	7
8	Customer Advances for Construction	0	0	0	0	0	0	0	0	8
9	Customer Deposits	0	0	0	0	0	0	0	0	9
10	Other (ITC)	0	4,273	0	0	0	0	0	4,273	10
11	Accumulated Deferred Income Taxes	0	0	(3,260)	0	0	0	0	(3,260)	11
12	Total Deductions	0	4,273	(3,260)	0	0	0	0	1,013	12
13	Allowance for Working Capital	0	0	0	0	0	0	(6,294)	(6,294)	13
14	Regulatory Assets	0	0	0	0	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	0	0	0	0	15
16	Total RCND Rate Base	\$8,247	\$4,273	(\$3,260)	(\$10)	(\$12)	(\$1,102)	(\$6,294)	\$1,842	16

Recap Schedules
B-1

Supporting Schedules
N/A

UNS Electric, Inc.
RCND By Major Plant Accounts
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Function	Plant Account	Description	RCN	Percent	RCND	Line No.	RCN Accum Depr
Utility Plant In Service								
1	INTANGIBLE	302	Franchises & Consents	\$0	N/A	\$0	1	\$0
2		303	Misc. Intangible Plant	13,174	62.8%	8,267	2	\$4,907
3			Total Intangible Plant	13,174		8,267	3	4,907
4	OTHER PRODUCTION	340	Land & Land Rights	268	100.0%	268	4	0
5		341	Structures & Improvements	10,609	78.6%	8,462	5	2,147
6		342	Fuel Holders, Producers, & Accessories	5,270	73.3%	3,865	6	1,405
7		343	Prime Movers	99,896	74.2%	74,082	7	25,774
8		344	Generators	108,943	84.4%	91,994	8	16,949
9		345	Accessory Electric Equipment	25,531	80.8%	20,625	9	4,906
10		346	Misc. Power Plant Equipment	18,507	84.8%	15,665	10	2,822
11		347	ARO Other Production	1,163	94.8%	1,102	11	61
12			Total Other Production	270,147		216,083	12	34,064
13	TRANSMISSION (Non-EHV)	350	Land & Land Rights	11,723	96.5%	11,668	13	55
14		352	Structures & Improvements	1,804	76.8%	1,365	14	419
15		353	Station Equipment	69,711	71.3%	49,689	15	20,022
16		354	Towers & Fixtures	1,694	354.6%	6,038	16	(4,314)
17		355	Poles & Fixtures	61,060	75.5%	46,086	17	14,974
18		356	Overhead Conductors & Devices	34,354	83.2%	28,573	18	5,781
19		358	Underground Conductors & Devices	50	81.0%	40	10	10
20		359	Roads & Trails	704	44.5%	313	20	391
21			Total Transmission Plant	181,100		143,762	21	37,336
22	DISTRIBUTION	360	Land & Land Rights	1,423	95.5%	1,359	22	64
23		361	Structures & Improvements	11,233	62.0%	6,965	23	4,268
24		362	Station Equipment	119,068	57.5%	68,405	24	50,663
25		364	Poles, Towers, & Fixtures	191,099	27.8%	53,105	25	137,994
26		365	Overhead Conductors & Devices	160,145	39.5%	63,279	26	96,866
27		368	Underground Conduit	33,178	54.7%	18,134	27	15,044
28		367	Underground Conductors & Devices	84,063	47.7%	44,850	28	48,213
29		368	Line Transformers	177,486	40.9%	72,643	29	104,823
30		369	Services	30,555	44.3%	13,528	30	17,027
31		370	Meters	11,433	108.3%	12,360	31	(947)
32		373	Street Lights and Signal Systems	6,842	31.4%	3,039	32	6,613
33			Total Distribution Plant	839,305		357,677	33	481,628
Supporting Schedules								
N/A								
Recap Schedules								
B-3								

UNS Electric, Inc.
RCND By Major Plant Accounts
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Function	Plant Account	Description	RCN	Percent	RCND	Line No.	RCN Accum Depr
34	GENERAL	389	Land & Land Rights	758	100.0%	758	34	0
35		380	Structures & Improvements	6,171	76.8%	6,272	35	1,889
36		381	Office Furniture & Equipment	3,656	48.5%	1,773	36	1,863
37		392	Transportation Equipment	15,743	25.3%	3,976	37	11,767
38		393	Stores Equipment	513	54.2%	278	38	235
39		394	Tool, Shop, & Garage Equipment	3,768	50.3%	1,894	39	1,874
40		395	Laboratory Equipment	1,942	66.2%	1,286	40	656
41		396	Power Operated Equipment	5,119	63.5%	3,253	41	1,866
42		397	Communication Equipment	7,992	78.4%	6,267	42	1,725
43		398	Miscellaneous Equipment	180	69.3%	125	43	55
44			Total General Plant	47,842		25,832	44	21,960
45			Total Plant	\$1,351,568		\$751,671	45	\$599,897
Supporting Schedules								
N/A								
Recap Schedules								
B-3								

UNS Electric, Inc.
RCND By Major Plant Accounts
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Function	Plant Account	Description	RCN	Percent	RCND	Line No.	RCN Accum Depr
Acquisition Discount								
1	INTANGIBLE	302	Franchise & Consents	\$0	0.0%	\$0	1	\$0
2		303	Misc. Intangible Plant	(3,728)	51.6%	(1,935)	2	(1,793)
3			Total Intangible Plant	(3,728)		(1,935)	3	(1,793)
4	OTHER PRODUCTION	340	Land & Land Rights	(430)	100.0%	(430)	4	(0)
5		341	Structures & Improvements	(604)	84.5%	(760)	5	(44)
6		342	Fuel Holders, Producers & Accessories	(959)	86.5%	(829)	6	(130)
7		343	Prime Movers	(16,805)	82.1%	(15,470)	7	(1,335)
8		344	Generators	(3,801)	92.2%	(3,595)	8	(306)
9		345	Accessory Electric Equipment	(2,027)	83.7%	(1,697)	9	(330)
10		346	Misc. Power Plant Equipment	(711)	88.7%	(631)	10	(82)
11			Total Other Production	(25,637)		(23,412)	11	(2,225)
12	TRANSMISSION	350	Land & Land Rights	(704)	95.5%	(680)	12	(24)
13	(Non-EHV)	352	Structures & Improvements	(59)	66.6%	(40)	13	(19)
14		353	Station Equipment	(12,026)	68.3%	(8,211)	14	(3,815)
15		354	Towers & Fixtures	(4,668)	46.7%	(2,181)	15	(2,487)
16		355	Poles & Fixtures	(4,037)	45.6%	(1,841)	16	(2,196)
17		356	Overhead Conductors & Devices	(5,794)	69.9%	(4,052)	17	(1,742)
18		358	Underground Conductors & Devices	0	0.0%	0	18	0
19		359	Roads & Trails	(189)	77.4%	(154)	19	(45)
20			Total Transmission Plant	(27,487)		(17,159)	20	(10,326)
21	DISTRIBUTION	360	Land & Land Rights	(643)	99.0%	(637)	21	(6)
22		361	Structures & Improvements	(2,337)	65.4%	(1,528)	22	(809)
23		362	Station Equipment	(17,154)	51.0%	(8,742)	23	(8,412)
24		364	Poles, Towers, & Fixtures	(45,524)	55.1%	(25,105)	24	(20,419)
25		365	Overhead Conductors & Devices	(38,561)	54.4%	(15,641)	25	(13,020)
26		366	Underground Conduct	(6,717)	55.9%	(3,751)	26	(2,966)
27		367	Underground Conductors & Devices	(11,671)	45.9%	(5,449)	27	(6,422)
28		368	Line Transformers	(25,952)	47.7%	(12,066)	28	(13,255)
29		369	Services	(6,952)	55.7%	(3,874)	29	(3,078)
30		370	Meters	(4,423)	64.6%	(2,853)	30	(1,220)
31		373	Street Lights and Signal Systems	(2,982)	52.2%	(1,162)	31	(1,060)
32			Total Distribution Plant	(150,665)		(60,168)	32	(70,698)

Supporting Schedules
N/A

Receipt Schedules
B-3

UNS Electric, Inc.
RCND By Major Plant Accounts
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Function	Plant Account	Description	RCN	Percent	RCND	Line No.	RCN Accum Depr
33	GENERAL	388	Land & Land Rights	(32)	100.0%	(32)	33	0
34		390	Structures & Improvements	(1,019)	72.8%	(742)	34	(277)
35		391	Office Furniture & Equipment	(538)	2.8%	(15)	35	(623)
36		392	Transportation Equipment	(2)	0.0%	(2)	36	0
37		393	Stores Equipment	(56)	67.8%	(40)	37	(19)
38		394	Tools, Shop, & Garage Equipment	(1,196)	56.2%	(709)	38	(489)
39		395	Laboratory Equipment	(363)	72.0%	(261)	39	(102)
40		396	Power Operated Equipment	(196)	40.6%	(80)	40	(118)
41		397	Communication Equipment	(442)	51.5%	(228)	41	(214)
42		398	Miscellaneous Equipment	(25)	37.2%	(9)	42	(16)
43			Total General Plant	(3,675)		(2,118)	43	(1,759)
44			Total Plant	(521,154)		(152,432)	44	(56,602)

Supporting Schedules
N/A

Receipt Schedules
B-3

UNS Electric, Inc.
Computation of Working Capital
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Total Company			ACC Jurisdiction	Line No.
		Original Cost	RCND Cost	Total		
1	Cash Working Capital	(\$5,431)	(\$5,431)	(\$5,431)	(\$5,198)	1
2	Fuel Inventory	290	290	290	276	2
3	Materials and Supplies	11,861	11,861	11,861	11,353	3
4	Prepayments	780	780	780	744	4
5	Total Working Capital Allowance	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,500</u>	<u>\$7,175</u>	5

Supporting Schedules
B-5 (P2)

Recap Schedules
B-1

UNS Electric, Inc.
Detail of Adjustments to Working Capital
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Actual	Adjustments			Total Company Adjusted	ACC Jurisdiction	Line No.
			Thirteen Month Average	Cash Working Capital				
1	Cash Working Capital	\$0	N/A	(\$5,431)	(\$5,431)		1	
2	Fuel Inventory (Account 151)	290	0	N/A	290	276	2	
3	Materials & Supplies (Accounts 154 and 163)	13,368	(1,507)	N/A	11,861	11,353	3	
4	Prepayments (Account 165)	416	364	N/A	780	744	4	
5	Total	\$14,074	(\$1,143)	(\$5,431)	\$7,501	\$7,175	5	

Supporting Schedules
B-5 (P3)

Recap Schedules
B-5 (P1)

UNS Electric, Inc.
Cash Working Capital - Lead/Lag Study
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Pro Forma Test Year Amount (B)	Revenue Lag Days (C)	Expense Lag Days (D)	Net Lag Days (Col. C - Col. D) (E)	Lead/Lag Factor (Col. E/365) (F)	Cash Working Capital Required (Col. F x Col. B) (G)	Line No.
	Operating Expenses							
	Non-Cash Expenses							
1	Bad Debts Expense	\$506						1
2	Depreciation	11,406						2
3	Amortization	(3,629)						3
4	Deferred Income Taxes	4,627						4
	Other Operating Expenses							
5	Salaries and Wages (UNSE Direct Employees)	4,616	35.59	23.33	12.26	0.0336	\$155	5
6	Incentive Pay (UNSE Direct Employees)	329	35.59	267.00	(231.41)	(0.6340)	(209)	6
7	Purchased Power	62,965	35.59	33.79	1.80	0.0049	309	7
8	Transmission Other	9,014	35.59	40.67	(5.08)	(0.0139)	(125)	8
9	Meter Reading	574	35.59	33.67	1.92	0.0053	3	9
10	Customer Records & Collection Expenses (excluding allocations)	1,169	35.59	34.94	0.65	0.0018	2	10
11	Office Supplies and Expenses	1,005	35.59	50.89	(15.30)	(0.0419)	(42)	11
12	Injuries and Damages	750	35.59	70.52	(34.93)	(0.0957)	(72)	12
13	Pensions and Benefits	1,960	35.59	51.37	(15.78)	(0.0432)	(85)	13
14	Support Services - TEP (Direct Labor, Burdens, System Alloc.)	6,059	35.59	44.77	(9.18)	(0.0252)	(152)	14
15	Property Taxes	6,733	35.59	212.00	(176.41)	(0.4820)	(3,245)	15
16	Payroll Taxes	376	35.59	12.00	23.59	0.0646	24	16
17	Current Income Taxes	0	35.59	0.00	35.59	0.0975	0	17
18	Interest on Customer Deposits	7	35.59	182.50	(146.91)	(0.4025)	(3)	18
19	Other Operations and Maintenance	25,050	35.59	41.21	(5.62)	(0.0154)	(386)	19
20	Total Operating Expenses	<u>\$133,517</u>						20
	Other Cash Working Capital Elements:							
21	Interest On Long-Term Debt	7,859	35.59	89.50	(53.91)	(0.1477)	(1,161)	21
22	Revenue Taxes and Assessments	11,717	35.59	49.43	(13.84)	(0.0379)	(444)	22
23	Total Cash Working Capital					Total Company	<u>(\$5,431)</u>	23
						ACC Jurisdiction	<u>(\$3,919)</u>	

Supporting Schedules
N/A

Recap Schedules
B-2, B-3

UNS Electric, Inc.
Adjusted Test Year Income Statement
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Total Company		ACC Jurisdiction		Line No.
		Unadjusted (a)	Pro Forma Adjustments (b)	Adjusted	Unadjusted	
1	Operating Revenues					
2	Electric Retail Revenues	\$167,999	(\$20,892)	\$147,107	\$167,999	1
3	Sales for Resale	12,285	(12,285)	0	12,285	2
4	Other Operating Revenue	11,488	(9,660)	1,828	11,488	3
	Total Operating Revenues	191,772	(42,837)	148,935	191,772	4
5	Operating Expenses					
6	Fuel, Purchased Power and Transmission	107,290	(29,768)	77,522	107,290	5
7	Other Operations and Maintenance Expense	32,011 (1)	(2,893)	29,118	31,034	6
8	Depreciation and Amortization	22,847	(7,812)	15,035	19,664	7
9	Taxes Other than Income Taxes	5,940	1,272	7,212	5,256	8
10	Income Taxes	6,466	(1,839)	4,627	6,465	9
	Total Operating Expenses	174,554	(41,040)	133,514	169,729	10
11	Operating Income	\$17,218	(\$1,797)	\$15,421	\$22,043	11
12	Other Income and Deductions	\$98				
13	Allowance for Equity Funds	(362)				
14	Other - Net	(264)				
	Total Other Income and Deductions					
15	Income Before Interest Expense	16,954				
16	Interest Expense					
17	Interest on Long-Term Debt	7,622				
18	Other Interest Expense	323 (1)				
19	Allowance for Borrowed Funds	(225)				
	Total Interest Expense	7,720				
20	Income Before Cumulative Effect of Accounting Change					
21	Cumulative Effect of Accounting Change - Net of Tax	9,234				
22	Net Income Available for Common Stock	0				
		\$9,234				

(1) Includes reclassification of \$7 thousand 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 Electric, Inc.
Income Statement Pro Forma Adjustments - Total Company
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	LFCR	Non-Retail Rev. Fuel & Purchase Power	Customer & Weather Adjustment	Purchased Power and Fuel Adjustment	REST & DSM	Payroll Expense	Total Page Adjustments	Line No.
Operating Revenues									
1	Electric Retail Revenues	\$0	\$0	(\$6,022)	(\$14,870)	\$0	\$0	(\$20,892)	1
2	Sales for Resale	0	(12,285)	0	0	0	0	(12,285)	2
3	Other Operating Revenue	(1,378)	0	0	0	(8,331)	0	(9,709)	3
4	Total Operating Revenues	(1,378)	(12,285)	(6,022)	(14,870)	(8,331)	0	(42,886)	4
Operating Expenses									
5	Fuel, Purchased Power and Transmission	0	(12,285)	0	(14,870)	(2,613)	0	(29,768)	5
6	Other Operations and Maintenance Expense	0	0	0	0	(4,184)	179	(4,005)	6
7	Depreciation and Amortization	0	0	0	0	0	0	0	7
8	Taxes Other than Income Taxes	0	0	0	0	(0)	0	(0)	8
9	Income Taxes	0	0	0	0	0	0	0	9
10	Total Operating Expenses	0	(12,285)	0	(14,870)	(6,797)	179	(33,773)	10
11	Operating Income	(\$1,378)	\$0	(\$6,022)	\$0	(\$1,534)	(\$179)	(\$9,113)	11

Supporting Schedules N/A
Recap Schedules C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - Total Company
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Payroll Tax Expense	Pension & Benefits	Retiree Medical	Rate Case Expense	Bad Debt Expense	Depr & Amort Expense	Total Page Adjustments	Line No.
Operating Revenues									
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
2	Sales for Resale	0	0	0	0	0	0	0	2
3	Other Operating Revenue	0	0	0	0	0	0	0	3
4	Total Operating Revenues	0	0	0	0	0	0	0	4
Operating Expenses									
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	0	5
6	Other Operations and Maintenance Expense	0	128	39	56	(358)	0	(135)	6
7	Depreciation and Amortization	0	0	0	0	0	(7,812)	(7,812)	7
8	Taxes Other than Income Taxes	14	0	0	0	0	0	14	8
9	Income Taxes	0	0	0	0	0	0	0	9
10	Total Operating Expenses	14	128	39	56	(358)	(7,812)	(7,933)	10
11	Operating Income	(\$14)	(\$128)	(\$39)	(\$56)	\$358	\$7,812	\$7,933	11

Supporting Schedules Recap Schedules
N/A C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - Total Company
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Property Tax	Incentive Compensation	Injuries & Damages	Membership Dues	Gila River Deferred Cost	Service Fees	Total Page Adjustments	Line No.
1	Operating Revenues								
2	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
3	Sales for Resale	0	0	0	0	0	0	0	2
4	Other Operating Revenue	0	0	0	0	0	95	95	3
4	Total Operating Revenues	0	0	0	0	0	95	95	4
5	Operating Expenses								
6	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	0	5
7	Other Operations and Maintenance Expense	0	167	370	(11)	3,100	0	3,626	6
8	Depreciation and Amortization	0	0	0	0	0	0	0	7
9	Taxes Other than Income Taxes	1,252	8	0	0	0	0	1,260	8
9	Income Taxes	0	0	0	0	0	0	0	9
10	Total Operating Expenses	1,252	175	370	(11)	3,100	0	4,886	10
11	Operating Income	(\$1,252)	(\$175)	(\$370)	\$11	(\$3,100)	\$95	(\$4,791)	11

Supporting Schedules N/A
Recap Schedules C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - Total Company
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Fortis Acquisition Costs	Other Revenue	Gila O&M and Outages	Income Taxes	Total Page Adjustments	Total Adjustments	Line No.
1	Operating Revenues							
2	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	(\$20,892)	1
3	Sales for Resale	0	0	0	0	0	(12,285)	2
4	Other Operating Revenue	0	(46)	0	0	(46)	(9,660)	3
5	Total Operating Revenues	0	(46)	0	0	(46)	(42,837)	4
6	Operating Expenses							
7	Fuel, Purchased Power and Transmission	0	0	0	0	0	(29,768)	5
8	Other Operations and Maintenance Expense	(5,749)	0	3,371	0	(2,379)	(2,893)	6
9	Depreciation and Amortization	0	0	0	0	0	(7,812)	7
10	Taxes Other than Income Taxes	(2)	0	0	0	(2)	1,272	8
11	Income Taxes	0	0	0	(1,839)	(1,839)	(1,839)	9
12	Total Operating Expenses	(5,751)	0	3,371	(1,839)	(4,220)	(41,040)	10
13	Operating Income	\$5,751	(\$46)	(\$3,371)	\$1,839	\$4,174	(\$1,797)	11

Supporting Schedules Recap Schedules
N/A C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - **ACC Jurisdiction**
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	LFCR	Non-Retail Rev, Fuel & Purchase Power	Customer & Weather Adjustment	Purchased Power and Fuel Adjustment	REST & DSM	Payroll Expense	Total Adjustments	Line No.
Operating Revenues									
1	Electric Retail Revenues	\$0	\$0	(\$6,022)	(\$14,870)	\$0	\$0	(\$20,892)	1
2	Sales for Resale	0	(12,285)	0	0	0	0	(12,285)	2
3	Other Operating Revenue	(1,378)	0	0	0	(8,331)	0	(9,709)	3
4	Total Operating Revenues	(1,378)	(12,285)	(6,022)	(14,870)	(8,331)	0	(42,886)	4
Operating Expenses									
5	Fuel, Purchased Power and Transmission	0	(12,285)	0	(14,870)	(2,613)	0	(\$29,768)	5
6	Other Operations and Maintenance Expense	0	0	0	0	(4,181)	172	(4,009)	6
7	Depreciation and Amortization	0	0	0	0	0	0	0	7
8	Taxes Other than Income Taxes	0	0	0	0	(0)	0	(0)	8
9	Income Taxes	0	0	0	0	0	0	0	9
10	Total Operating Expenses	0	(12,285)	0	(14,870)	(6,794)	172	(33,777)	10
11	Operating Income	(\$1,378)	\$0	(\$6,022)	\$0	(\$1,537)	(\$172)	(\$9,109)	11

Supporting Schedules N/A Recap Schedules C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - **ACC Jurisdiction**
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Payroll Tax Expense	Pension & Benefits	Retiree Medical	Rate Case Expense	Bad Debt Expense	Depr & Amort Expense	Total Adjustments	Line No.
	Operating Revenues								
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
2	Sales for Resale	0	0	0	0	0	0	0	2
3	Other Operating Revenue	0	0	0	0	0	0	0	3
4	Total Operating Revenues	0	0	0	0	0	0	0	4
	Operating Expenses								
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	0	5
6	Other Operations and Maintenance Expense	0	123	37	53	(358)	0	(145)	6
7	Depreciation and Amortization	0	0	0	0	0	(6,624)	(6,624)	7
8	Taxes Other than Income Taxes	13	0	0	0	0	0	13	8
9	Income Taxes	0	0	0	0	0	0	0	9
10	Total Operating Expenses	13	123	37	53	(358)	(6,624)	(6,756)	10
11	Operating Income	(\$13)	(\$123)	(\$37)	(\$53)	\$358	\$6,624	\$6,756	11

Supporting Schedules N/A
Recap Schedules C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - **ACC Jurisdiction**
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Property Tax	Incentive Compensation	Injuries & Damages	Membership Dues	Gila River Deferred Cost	Service Fees	Total Page Adjustments	Line No.
Operating Revenues									
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1
2	Sales for Resale	0	0	0	0	0	0	0	2
3	Other Operating Revenue	0	0	0	0	0	95	95	3
4	Total Operating Revenues	0	0	0	0	0	95	95	4
Operating Expenses									
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	0	5
6	Other Operations and Maintenance Expense	0	162	356	(11)	3,100	0	3,607	6
7	Depreciation and Amortization	0	0	0	0	0	0	0	7
8	Taxes Other than Income Taxes	874	7	0	0	0	0	881	8
9	Income Taxes	0	0	0	0	0	0	0	9
10	Total Operating Expenses	874	169	356	(11)	3,100	0	4,488	10
11	Operating Income	(\$874)	(\$169)	(\$356)	\$11	(\$3,100)	\$95	(\$4,393)	11

Supporting Schedules Recap Schedules
N/A C-1

UNS Electric, Inc.
Income Statement Pro Forma Adjustments - **ACC Jurisdiction**
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	Fortis Acquisition Costs	Other Revenue	Gila O&M and Outages	Income Taxes	OATT	Total Page Adjustments	Total Adjustments	Line No.
	Operating Revenues								
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$20,892)	1
2	Sales for Resale	0	0	0	0	0	0	(12,285)	2
3	Other Operating Revenue	0	(46)	0	0	0	(46)	(9,660)	3
4	Total Operating Revenues	0	(46)	0	0	0	(46)	(42,837)	4
	Operating Expenses								
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	(29,768)	5
6	Other Operations and Maintenance Expense	(5,521)	0	3,371	0	14,531	12,381	11,834	6
7	Depreciation and Amortization	0	0	0	0	0	0	(6,624)	7
8	Taxes Other than Income Taxes	(1)	0	0	0	0	(1)	893	8
9	Income Taxes	0	0	0	(5,174)	0	(5,174)	(5,174)	9
10	Total Operating Expenses	(5,522)	0	3,371	(5,174)	14,531	7,206	(28,839)	10
11	Operating Income	\$5,522	(\$46)	(\$3,371)	\$5,174	(\$14,531)	(\$7,252)	(\$13,998)	11

Supporting Schedules N/A
Recap Schedules C-1

UNS Electric, Inc.
Computation of Gross Revenue Conversion Factor
Test Year Ended December 31, 2014

Line No.	Description	Percentage of Incremental Gross Revenues	Line No.
1	Gross Revenue	100.00%	1
2	Less: Uncollectible Revenue	<u>0.3438%</u>	2
3	Taxable Income as a Percent	99.66%	3
4	Less: Federal and State Income Taxes (Combined Effective Tax Rate = 37.613%)	<u>37.48%</u>	4
5	Change in Net Operating Income	<u>62.17%</u>	5
6	Gross Revenue Conversion Factor	<u>1.6084</u> (a)	6

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

Supporting Schedules
N/A

Recap Schedules
A-1

UNIS Electric, Inc.
Summary Cost of Capital
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Capital Source	Capitalization		Cost Rate	Weighted Cost of Capital (c)	Line No.
		Amount	Percent			
<u>Actual - End of Test Period</u>						
1	Debt	(a) 169,590	(1) 47.17%	4.82%	2.27%	1
2	Common Equity	(b) 189,932	52.83%	10.35%	5.47%	2
3	Total Capital	<u>\$359,522</u>	<u>100.00%</u>		<u>7.74%</u>	3
<u>Proposed - End of Test Period</u>						
4	Debt	(a) \$169,590	47.17%	4.66%	2.20%	4
5	Common Equity	189,932	52.83%	10.35%	5.47%	5
6	Total Capital	<u>\$359,522</u>	<u>100.00%</u>		<u>7.67%</u>	6

(1) The balance of Long-Term Debt is stated net of the unamortized balance of debt discount and issuance expense.

Supporting Schedules
(a) D-2
(b) E-1
Recap Schedules
(c) A-3

UNS Electric, Inc.
Summary Cost of Capital
Projected Period Ended December 31, 2015
(Thousands of Dollars)

Line No.	Capital Source	Capitalization		Cost Rate	Weighted Cost of Capital (b)	Line No.
		Amount	Percent			
<u>Projected as of December 31, 2015</u>						
1	Debt	(a) 178,895	47.80%	4.66%	2.23%	1
2	Common Equity	195,071	52.20%	10.35%	5.40%	2
3	Total Capital	<u>\$373,967</u>	<u>100.00%</u>		<u>7.63%</u>	3

Supporting Schedules
(a) D-2

Recap Schedules
(b) A-3

UNS Electric, Inc.
Cost of Long-Term Debt and Short-Term Debt
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Description	End of Test Period (Actual)			End of Test Period (Proposed)			Line No.
		Outstanding	Annual Interest	Cost Rate	Outstanding	Annual Interest	Cost Rate	
Fixed Rate Debt								
1	6.500% Senior Unsecured Notes due 08/15	\$50,000	\$3,250		\$0	\$0		1
2	7.100% Senior Unsecured Notes Series B due 08/23	50,000	3,550		50,000	3,550		2
3	3.220% Senior Unsecured Notes Series A due 08/27	0	0		(1) 80,000	2,576		3
4	3.950% Senior Unsecured Notes Series B due 04/45	0	0		(1) 50,000	1,975		4
5	Total Fixed Rate Debt	<u>100,000</u>	<u>6,800</u>		<u>180,000</u>	<u>8,101</u>	<u>4.50%</u>	5
Variable Rate Debt								
6	4-Year Term Loan due 08/15	30,000	629		0	0		6
7	Total Variable Rate Debt	<u>30,000</u>	<u>629</u>	<u>2.10%</u>	<u>0</u>	<u>0</u>	<u>N/A</u>	7
8	Total Long-Term Debt	<u>\$130,000</u>	<u>\$7,429</u>	<u>5.71%</u>	<u>\$180,000</u>	<u>\$8,101</u>	<u>4.50%</u>	8
Unamortized Debt Discount, Premium and Expense and Loss on Recquired Debt								
9	Amortization of Debt Discount and Expense and Loss on Recquired Debt	(410)			(3) (1,246)			9
10	Expense and Loss on Recquired Debt		182			169		10
11	Credit Facility Commitment Fees		51		(4) (63)			11
12	Total Long-Term Debt - Net	<u>\$129,590</u>	<u>\$7,662</u>	<u>5.91%</u>	<u>\$178,754</u>	<u>\$8,333</u>	<u>4.66%</u>	12
13	Total Short-Term Debt	<u>\$40,000</u>	<u>\$513</u>	<u>1.28%</u>	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	13
14	Total Debt - Net	<u>\$169,590</u>	<u>\$8,175</u>	<u>4.82%</u>	<u>\$178,754</u>	<u>\$8,333</u>	<u>4.66%</u>	14

- (1) In April 2015, UNS Electric entered into a note purchase agreement for \$130 million aggregate principal amount of senior notes in two separate series
- (2) 4-Year Term Loan interest rate = LIBOR + 1.125%, with LIBOR = 0.97% based on a fixed-for-floating interest rate swap expiring in August 2015.
- (3) Unamortized Debt Discount Expense from new issuances includes placement agents fees, rating agency fees, and estimated legal fees.
- (4) Credit Facility Commitment Fees of \$63K reflects a 0.125% annual commitment fee on 50% of the \$100 million credit facility shared with UNS Gas.
- (5) Annual interest calculated using period-end revolver balance and 1-month LIBOR rate plus a credit spread of 1.125%

UNS Electric, Inc.
Cost of Long-Term Debt and Short-Term Debt
Projected Period Ended December 31, 2015
(Thousands of Dollars)

Line No.	Description	Projected Period Ended December 31, 2015			Line No.
		Outstanding	Annual Interest	Cost Rate	
Fixed Rate Debt					
1	7.100% Senior Unsecured Notes Series B due 08/23	\$50,000	\$3,550		1
2	3.220% Senior Unsecured Notes Series A due 08/27	(1) 80,000	\$2,576		2
3	3.950% Senior Unsecured Notes Series B due 04/45	(1) 50,000	\$1,975		3
4	Total Fixed Rate Debt	<u>180,000</u>	<u>8,101</u>	<u>4.50%</u>	4
Variable Rate Debt					
5	4-Year Term Loan due 08/15	0	0		5
6	Total Variable Rate Debt	<u>0</u>	<u>0</u>	<u>N/A</u>	6
7	Total Long-Term Debt	<u>\$180,000</u>	<u>\$8,101</u>	<u>4.50%</u>	7
Unamortized Debt Discount, Premium and Expense and Loss on Recquired Debt					
8	Amortization of Debt Discount and Expense and Loss on Recquired Debt	(1,105)			8
9	Amortization of Debt Discount and Expense and Loss on Recquired Debt		169		9
10	Credit Facility Commitment Fees	(2)	63		10
11	Total Long-Term Debt - Net	<u>\$178,895</u>	<u>\$8,333</u>	<u>4.66%</u>	11
12	Total Short-Term Debt	<u>\$0</u>	<u>\$0</u>	<u>N/A</u>	12
13	Total Debt - Net	<u>\$178,895</u>	<u>\$8,333</u>	<u>4.66%</u>	13

(1) In April 2015, UNS Electric entered into a note purchase agreement for \$130 million aggregate principal amount of senior notes in two separate series

(2) Credit Facility Commitment Fees of \$63K reflects a 0.125% annual commitment fee on 50% of the \$100 million credit facility shared with UNS Gas.

UNS Electric, Inc.
Cost of Preferred Stock
Test Year Ended December 31, 2014

No preferred stock was outstanding during the test year.

No preferred stock is expected to be issued.

Supporting Schedules
N/A

Recap Schedules
N/A

UNS Electric, Inc.
Cost of Common Equity
Test Year Ended December 31, 2014

The cost of common equity requested by UNS Electric is 10.35%.

Supporting Schedules
N/A

Recap Schedules
D-1

UNS Electric, Inc.
Comparative Balance Sheets
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars)

Line No.	Description	2014	2013	2012	Line No.
(a) 1	Utility Plant				1
2	Plant in Service	\$786,152	\$655,079	\$602,101	2
3	Construction Work in Progress	6,116	20,707	28,574	3
4	Plant Held for Future Use	891	891	827	4
5	Plant Under Capital Leases	0	0	0	5
6	Acquisition Discount	(115,671)	(102,781)	(102,781)	6
7	Total Utility Plant	677,488	573,896	528,721	7
8	Accumulated Depreciation and Amortization	(323,817)	(286,806)	(272,020)	8
9	Accumulated Amortization - Capital Leases	0	0	0	9
10	Accumulated Amort. - Acquisition Discount	44,797	41,133	37,486	10
	Total Utility Plant - Net	398,468	328,223	294,187	
	Other Property and Investments				
11	Non-Utility Property	788	788	788	11
12	Long-Term Portion of Derivative Assets	0	0	0	12
13	Long-Term Portion of Derivative Assets - Hedges	213	336	2,110	13
14	Total Other Property and Investments	1,001	1,124	2,898	14
	Current Assets				
15	Cash and Cash Equivalents	5,607	5,012	4,053	15
16	Special Deposits & Working Funds	49	47	52	16
17	Temporary Cash Investments	0	0	4,000	17
18	Accounts Receivable - Retail Customers	11,577	12,026	11,343	18
19	Accounts Receivable - Other	278	422	1,674	19
20	Allowance for Doubtful Accounts	(1,624)	(1,142)	(1,073)	20
21	Accrued Unbilled Revenues	7,535	7,789	7,189	21
22	Intercompany Accounts Receivable	925	858	200	22
23	Material and Supplies	13,658	11,645	11,100	23
24	Prepayments	416	843	948	24
25	Derivative Instrument Assets	525	2,403	881	25
26	Other	559	401	208	26
27	Total Current Assets	39,505	40,304	40,575	27
	Regulatory & Other Assets				
28	Other Regulatory Assets	37,964	20,860	22,908	28
29	Unamortized Debt Discount and Expense	410	592	774	29
30	Accumulated Deferred Income Taxes	26,841	15,207	11,407	30
31	Other	833	563	546	31
32	Total Deferred Debits	65,048	37,222	35,635	32
	Total Assets	\$504,022	\$406,873	\$373,295	33

Supporting Schedules
(a) E-5
E-9

Recap Schedules
A-4

UNS Electric, Inc.
Comparative Balance Sheets
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars)

Line No.	Description	2014	2013	2012	Line No.
Capitalization					
1	Common Stock	\$0	\$0	\$0	1
2	Additional Paid-In Capital	123,887	78,887	78,887	2
3	Accumulated Earnings	66,119	66,885	64,332	3
4	Accumulated Other Comprehensive Income	(74)	(171)	(258)	4
5	Total Common Stock Equity	<u>189,932</u>	<u>145,601</u>	<u>142,761</u>	5
6	Long-Term Debt	130,000	130,000	130,000	6
7	Total Capitalization	<u>319,932</u>	<u>275,601</u>	<u>272,761</u>	7
Current Liabilities					
8	Accounts Payable - Net	49,581	33,775	12,886	8
9	Intercompany Payables - Net	4,560	3,859	6,160	9
10	Interest Accrued	2,803	2,786	2,754	10
11	Income Taxes Accrued	0	0	0	11
12	Other Taxes Accrued	2,990	2,840	2,503	12
13	Customer Deposits	4,428	6,266	6,163	13
14	Derivative Instrument Liabilities	14,863	1,256	6,613	14
15	Other	5,651	5,425	3,455	15
16	Total Current Liabilities	<u>84,886</u>	<u>56,207</u>	<u>40,574</u>	16
Deferred Credits and Other Liabilities					
17	Customer Advances for Construction	3,833	4,225	7,716	17
18	Other Regulatory Liabilities	20,227	14,314	6,206	18
19	Accumulated Deferred Income Taxes	65,497	50,656	37,998	19
20	Other	9,648	5,871	8,040	20
21	Total Deferred Credits and Other Liabilities	<u>99,205</u>	<u>75,066</u>	<u>59,960</u>	21
22	Total Liabilities and Stockholders' Equity	<u>\$504,023</u>	<u>\$406,874</u>	<u>\$373,295</u>	22

UNS Electric, Inc.
Comparative Income Statements
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars)

Line No.	Description	2014	2013	2012	Line No.
(a) 1	Operating Revenues				
1	Electric Retail Revenues	\$167,989	\$160,651	\$160,107	1
2	Sales for Resale	12,285	18,627	31,801	2
3	Other Operating Revenue	11,488	10,352	13,118	3
4	Total Operating Revenues	191,772	189,630	205,026	4
(a) 5	Operating Expenses				
5	Fuel, Purchased Power & Transmission	107,290	108,000	116,139	5
6	Other Operations and Maintenance Expense	32,004	30,158	29,576	6
7	Depreciation and Amortization	22,847	20,345	19,530	7
8	Taxes Other than Income Taxes	5,940	5,898	4,727	8
9	Income Taxes	6,466	5,469	10,812	9
10	Total Operating Expenses	174,547	170,870	180,784	10
11	Operating Income	17,225	18,760	24,242	11
	Total Other Income and Deductions				
12	Allowance for Equity Funds	98	1,696	591	12
13	Other - Net	(362)	(776)	(630)	13
14	Total Other Income and Deductions	(264)	830	91	14
15	Income Before Interest Expense	16,961	19,590	24,333	15
	Interest Expense				
16	Interest on Long Term Debt	7,622	7,819	7,682	16
17	Other Interest Expense	330	106	147	17
18	Allowance for Borrowed Funds	(215)	(669)	(350)	18
19	Total Interest Expense	7,727	6,837	7,479	19
20	Net Income Available for Common Stock	\$9,234	\$12,753	\$16,854	20
21	Earnings Per Share of Average Common Stock Outstanding (1)	N/A	N/A	N/A	21

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

UNS Electric, Inc.
Comparative Statements of Cash Flows
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars)

Line No.	Description	2014	2013	2012	Line No.
Cash Flows from Operating Activities					
1	Net Income	\$9,234	\$12,753	\$16,854	1
2	Depreciation & Amortization Expense	21,878	19,648	18,869	2
3	Amortization of deferred debt issue costs	182	182	182	3
4	Use of REC's for Compliance	2,612	1,716	864	4
5	Deferred Income Tax	6,069	13,259	3,445	5
6	Pension and Postretirement Expense	891	1,239	1,075	6
7	Pension and Postretirement Funding	(810)	(865)	(1,552)	7
8	Increase (Decrease) to Reflect PPFAC Recovery	3,650	(1,871)	(958)	8
9	Fortis-Merger Customer Credits	4,266	0	0	9
10	LFCR Revenue	(1,378)	(900)	0	10
11	Allowance for Equity Funds Used During Construction	(98)	(1,606)	(591)	11
Changes in Current Assets and Liabilities					
12	Accounts Payable and Accrued Charges	1,328	675	1,106	12
13	Material and Fuel Inventory	(494)	(545)	(1,190)	13
14	Accounts Receivable	(2,389)	(1,703)	183	14
15	Tax Other Than Income Taxes	90	408	80	15
16	Regulatory Assets	310	0	821	16
17	Regulatory Liability	815	7,441	2,327	17
18	Other	(2,678)	(6,518)	8,022	18
19	Net Cash Flow from Operations Activities	43,468	43,313	49,537	19
Cash Flows From Investing Activities					
20	Purchase of Renewable Energy Credits	(4,066)	(3,948)	(1,868)	20
21	Capital Expenditures	(93,270)	(56,278)	(38,554)	21
22	Other Cash Payments	346	933	3,827	22
23	Net Cash Flows from Investing Activities	(96,990)	(59,293)	(36,595)	23
Cash Flows from Financing Activities					
24	Proceeds from Borrowings under Revolver	57,000	35,000	0	24
25	Equity Investment in UNS Electric	45,000	0	0	25
26	Repayment of Borrowings under Revolver	(39,000)	(13,000)	0	26
27	Dividend Payment	(10,000)	(10,000)	(10,000)	27
28	Other Cash Payments	1,117	939	188	28
29	Net Cash Flows from Financing Activities	54,117	12,939	(9,812)	29
30	Net Increase (Decrease) in Cash and Cash Equivalents	595	(3,041)	3,130	30
31	Cash and Cash Equivalents, Beginning of Period	5,012	8,053	4,923	31
32	Cash and Cash Equivalents, End of Period	\$5,607	\$5,012	\$8,053	32

Supporting Schedules N/A Recap Schedules A-5

UNS Electric, Inc.
Comparative Statements of Changes in Stockholders' Equity (Deficit)
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars, except shares outstanding)

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.
Balance, December 31, 2011	1,000	\$78,887	\$0	\$0	\$57,278	(\$38)	\$136,127	1
Net Income for Year					16,854		16,854	2
Dividend Declared					(10,000)		(10,000)	3
Equity in Earnings					0		0	4
Minimum Pension Liability Adjustment						0	0	5
Equity Contribution from UniSource Energy Services	0	0					0	6
Other						(220)	(220)	7
Balance, December 31, 2012	1,000	78,887	0	0	64,132	(258)	142,761	8
Net Income for Year					12,753		12,753	9
Dividend Declared					(10,000)		(10,000)	10
Equity in Earnings					0		0	11
Minimum Pension Liability Adjustment							0	12
Equity Contribution from UniSource Energy Services	0	0					0	13
Other						87	87	14
Balance, December 31, 2013	1,000	78,887	0	0	66,885	(171)	145,601	15
Net Income for Year					9,234		9,234	16
Dividend Declared					(10,000)		(10,000)	17
Equity in Earnings					0		0	18
Pension Plan Measurement Date Change (FAS 158)							0	19
Minimum Pension Liability Adjustment							0	20
Equity Contribution from UniSource Energy Services		45,000					45,000	21
Other						97	97	22
Balance, December 31, 2014	1,000	\$123,887	\$0	\$0	\$66,119	(\$74)	\$189,932	23

Supporting Schedules N/A
Recap Schedules N/A

UNIS Electric, Inc.
Detail of Electric Utility Plant - Summary Statement
Test Year Ended December 31, 2014

Line No.	Description	2014 (a)	Net Additions (a)	2013 (a)	Line No.
1	Utility Plant in Service Intangible Plant	\$7,710	(\$169)	\$7,879	1
2	Other Production Plant	194,876	99,569	95,307	2
3	Transmission Plant	120,585	5,488	115,097	3
4	Distribution Plant	421,136	20,643	400,493	4
5	General Plant	41,845	5,542	36,303	5
6	Gross Plant in Service	<u>786,152</u>	<u>131,073</u>	<u>655,079</u>	6
7	Construction Work in Progress	6,116	(14,591)	20,797	7
8	Plant Held for Future Use	891	0	891	8
9	Utility Plant Under Capital Leases	0	0	0	9
10	Acquisition Discount	(115,671)	(12,890)	(102,781)	10
11	Total Utility Plant	<u>677,488</u>	<u>103,592</u>	<u>573,896</u>	11
12	Accumulated Depreciation and Amortization	(323,817)	(37,011)	(286,806)	12
13	Accumulated Amortization - Capital Leases	0	0	0	13
14	Accumulated Amort. - Acquisition Discount	44,797	3,664	41,133	14
15	Total Accumulated Depreciation and Amortization	<u>(279,020)</u>	<u>(33,347)</u>	<u>(245,673)</u>	15
16	Total Net Utility Plant in Service	<u>\$398,468</u>	<u>\$70,245</u>	<u>\$328,223</u>	16

Supporting Schedules
E-1

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

UNS Electric, Inc.
Detail of Electric Utility Plant
Test Year Ended December 31, 2014

Line No.	Acct. No.	Description	2014	Net Additions	2013	Line No.
Utility Plant in Service						
1	302	Intangible Plant				1
2	303	Franchises & Consents	\$0	\$0	\$0	2
3		Miscellaneous Intangible Plant	7,710	(189)	7,879	3
		Total Intangible Plant	<u>7,710</u>	<u>(189)</u>	<u>7,879</u>	
Other Production Plant						
4	340	Land & Rights	268	56	212	4
5	341	Structures & Improvements	7,452	2,854	4,598	5
6	342	Fuel Holders, Producers, & Accessories	3,473	2,260	1,213	6
7	343	Prime Movers	76,022	62,548	13,474	7
8	344	Generators	76,792	26,647	50,145	8
9	345	Accessory Electric Equipment	14,722	2,610	12,112	9
10	346	Misc. Power Plant Equipment	14,984	2,271	12,713	10
11	347	ARO Other Production	1,163	323	840	11
12		Total Other Production Plant	<u>194,876</u>	<u>99,569</u>	<u>95,307</u>	12
Transmission Plant						
13	350	Land & Rights	11,723	(260)	11,583	13
14	352	Structures & Improvements	1,224	306	918	14
15	353	Station Equipment	36,989	801	36,188	15
16	354	Towers & Fixtures	86	0	86	16
17	355	Poles & Fixtures	48,252	(432)	48,684	17
18	356	Overhead Conductors & Devices	22,048	5,073	16,975	18
19	358	Underground Conductors & Devices	30	0	30	19
20	359	Roads & Trails	233	0	233	20
21		Total Transmission Plant	<u>120,585</u>	<u>5,488</u>	<u>115,097</u>	21
Distribution Plant						
22	360	Land & Rights	1,423	37	1,386	22
23	361	Structures & Improvements	7,508	814	6,694	23
24	362	Station Equipment	66,974	9,530	57,444	24
25	364	Poles, Towers, & Fixtures	95,105	1,859	93,246	25
26	365	Overhead Conductors & Devices	75,803	4,284	71,519	26
27	366	Underground Conduit	22,283	1,587	20,696	27
28	367	Underground Conductors & Devices	44,071	464	43,607	28
29	368	Line Transformers	75,194	1,471	73,723	29
30	369	Services	17,634	502	17,132	30
31	370	Meters	10,075	(51)	10,126	31
32	373	Street Lights and Signal Systems	5,066	146	4,920	32
33		Total Distribution Plant	<u>421,136</u>	<u>20,643</u>	<u>400,493</u>	33

Recap Schedules
E-5 (P1)

Supporting Schedules
N/A

UNS Electric, Inc.
Detail of Electric Utility Plant
Test Year Ended December 31, 2014

Line No.	Acct. No.	Description	2014	Net Additions	2013	Line No.
34	369	General Plant				34
35	390	Land & Rights	758	0	758	35
36	391	Structures & Improvements	5,835	749	5,086	36
37	392	Office Furniture & Equipment	3,132	229	2,903	37
38	393	Transportation Equipment	14,481	800	13,681	38
39	394	Stores Equipment	358	10	348	39
40	395	Tools, Shop, & Garage Equipment	2,703	78	2,625	40
41	396	Laboratory Equipment	1,937	4	1,933	41
42	397	Power Operated Equipment	4,460	1,424	3,036	42
43	398	Communication Equipment	8,022	2,216	5,806	43
44		Miscellaneous Equipment	159	32	127	44
		Total General Plant	<u>41,845</u>	<u>5,542</u>	<u>36,303</u>	
45		Total Electric Plant in Service	<u>\$786,152</u>	<u>\$131,073</u>	<u>\$655,079</u>	45

Supporting Schedules
N/A

Recap Schedules
E-5 (P-1)

UNS Electric, Inc.
Detail of Electric Utility Plant
Test Year Ended December 31, 2014
(Thousands of Dollars)

Line No.	Acct. No.	Description	2014	Net Additions	2013	Line No.
Acquisition Discount						
Intangible Plant						
1	302	Franchises & Consents	\$0	\$0	\$0	1
2	303	Miscellaneous Intangible Plant	(2,181)	(3)	(2,178)	2
3		Total Intangible Plant	<u>(2,181)</u>	<u>(3)</u>	<u>(2,178)</u>	3
Other Production Plant						
4	340	Land & Rights	(430)	(8)	(422)	4
5	341	Structures & Improvements	(564)	(414)	(1,500)	5
6	342	Fuel Holders, Producers, & Accessories	(632)	(330)	(302)	6
7	343	Prime Movers	(12,794)	(9,194)	(3,600)	7
8	344	Generators	(2,750)	(1,597)	(1,153)	8
9	345	Accessory Electric Equipment	(1,169)	(440)	(729)	9
10	346	Misc. Power Plant Equipment	(576)	(331)	(245)	10
11		Total Other Production Plant	<u>(18,915)</u>	<u>(12,314)</u>	<u>(6,601)</u>	11
Transmission Plant						
12	350	Land & Rights	(704)	0	(704)	12
13	352	Structures & Improvements	(41)	(7)	(34)	13
14	353	Station Equipment	(6,381)	(469)	(5,912)	14
15	354	Towers & Fixtures	(236)	0	(236)	15
16	355	Poles & Fixtures	(3,190)	0	(3,190)	16
17	356	Overhead Conductors & Devices	(3,718)	0	(3,718)	17
18	358	Underground Conductors & Devices	0	0	0	18
19	359	Roads & Trails	(66)	0	(66)	19
20		Total Transmission Plant	<u>(14,336)</u>	<u>(476)</u>	<u>(13,860)</u>	20
Distribution Plant						
21	360	Land & Rights	(643)	0	(643)	21
22	361	Structures & Improvements	(1,562)	0	(1,562)	22
23	362	Station Equipment	(9,649)	0	(9,649)	23
24	364	Poles, Towers, & Fixtures	(22,656)	0	(22,656)	24
25	365	Overhead Conductors & Devices	(13,519)	0	(13,519)	25
26	366	Underground Conduit	(4,511)	0	(4,511)	26
27	367	Underground Conductors & Devices	(5,562)	0	(5,562)	27
28	368	Line Transformers	(10,742)	0	(10,742)	28
29	369	Services	(4,012)	0	(4,012)	29
30	370	Meters	(3,060)	0	(3,060)	30
31	373	Street Lights and Signal Systems	(1,199)	0	(1,199)	31
32		Total Distribution Plant	<u>(77,115)</u>	<u>0</u>	<u>(77,115)</u>	32

Supporting Schedules
E-5 (P1)

Supporting Schedules
N/A

UNS Electric, Inc.
Detail of Electric Utility Plant
Test Year Ended December 31, 2015

Line No.	Acct. No.	Description	June 30, 2012	Net Additions	December 31, 2011	Line No.
		Acquisition Discount				
		General Plant				
33	389	Land & Rights	(32)	0	0	33
34	390	Structures & Improvements	(728)	(94)	(32)	34
35	391	Office Furniture & Equipment	(461)	0	(634)	35
36	392	Transportation Equipment	(2)	(2)	(461)	36
37	393	Stores Equipment	(42)	(1)	0	37
38	394	Tools, Shop, & Garage Equipment	(859)	0	(41)	38
39	395	Laboratory Equipment	(362)	0	(859)	39
40	396	Power Operated Equipment	(172)	0	(362)	40
41	397	Communication Equipment	(444)	0	(172)	41
42	398	Miscellaneous Equipment	(22)	0	(444)	42
43		Total General Plant	<u>(3,124)</u>	<u>(97)</u>	<u>(3,027)</u>	43
44		Total Electric Plant in Service	<u>(\$115,671)</u>	<u>(\$12,890)</u>	<u>(\$102,781)</u>	44

Supporting Schedules
N/A

Recap Schedules
E-5 (P1)

UNS Electric, Inc.
Comparative Departmental Operating Income Statements
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars)

Line No.	Description	2014	2013	2012	Line No.
Operating Revenues					
1	Electric Retail Revenues				1
2	Residential	\$83,981	\$81,153	\$77,294	2
3	Commercial	62,320	58,571	57,053	3
4	Industrial	21,408	20,653	25,521	4
5	Public Street & Highway Lighting	290	274	239	5
6	Total Retail Revenues	<u>167,999</u>	<u>160,651</u>	<u>160,107</u>	6
7	Sales for Resale	12,285	18,627	31,801	7
8	Other Operating Revenue	11,488	10,352	13,118	8
9	Total Operating Revenues	<u>191,772</u>	<u>189,630</u>	<u>205,026</u>	9
Operating Expenses					
10	Fuel, Purchased Power & Transmission	107,290	108,000	116,139	10
11	Other Operations and Maintenance Expense	32,004	30,158	29,576	11
12	Depreciation and Amortization	22,847	20,345	19,530	12
13	Taxes Other than Income Taxes	5,940	5,898	4,727	13
14	Income Taxes	6,466	6,469	10,812	14
15	Total Operating Expenses	<u>174,547</u>	<u>170,870</u>	<u>180,784</u>	15
16	Operating Income	<u>\$17,225</u>	<u>\$18,760</u>	<u>\$24,242</u>	16

Supporting Schedules
N/A

Recap Schedules
E-2

UNS Electric, Inc.
Electric Operating Statistics
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012

Line No.	Description	2014	2013	2012	Line No.
kWh Sales					
1	Residential	815,235,844	843,616,737	835,753,925	1
2	Commercial	609,945,358	607,529,485	614,169,444	2
3	Industrial & Mining	249,444,202	246,253,190	303,927,538	3
4	Public Street & Highway Lighting	2,820,013	1,907,675	1,650,494	4
5	Total	<u>1,677,445,417</u>	<u>1,699,307,087</u>	<u>1,755,541,401</u>	5
Average Number of Customers					
6	Residential	82,268	81,399	80,865	6
7	Commercial	10,113	10,576	10,459	7
8	Industrial & Mining	18	20	23	8
9	Public Street & Highway Lighting	2,388	552	474	9
10	Total	<u>94,787</u>	<u>92,547</u>	<u>91,821</u>	10
Average Annual kWh Use					
11	Residential	9,909	10,364	10,336	11
12	Commercial	60,311	57,444	58,722	12
13	Industrial & Mining	13,794,149	12,312,660	13,214,241	13
14	Public Street & Highway Lighting	1,181	3,456	3,503	14
15	Total	<u>17,697</u>	<u>18,362</u>	<u>19,119</u>	15
16	Average Annual Revenue per Residential Customer	\$1,037	\$1,011	\$970	16
Direct Production Expenses					
17	Per Retail and Wholesale kWh Sold (cents) (Expenses are primarily purchased power)	4.99	4.41	4.35	17
Direct Transmission Expenses					
18	Per Retail and Wholesale kWh Sold (cents) (Expenses are primarily transmission of electricity by others)	0.63	0.61	0.54	18
Supporting Schedules		Recap Schedules		N/A	

UNS Electric, Inc.
Taxes Charged to Operations
Test Year Ended December 31, 2014 and Prior Years Ended December 31, 2013 and 2012
(Thousands of Dollars)

Line No.	Description	2014	2013	2012	Line No.
Federal Taxes					
1	Income	\$593	(\$5,914)	\$5,417	1
2	Unemployment	4	5	5	2
3	FICA	349	439	411	3
4	Deferred Income Taxes	4,831	11,238	3,497	4
5	Total	<u>5,777</u>	<u>5,768</u>	<u>9,330</u>	5
State Taxes					
6	Income	165	(917)	1,873	6
7	Unemployment	2	1	8	7
8	Deferred Income Taxes	877	2,062	25	8
9	Total	<u>1,044</u>	<u>1,146</u>	<u>1,906</u>	9
Local Taxes					
10	Real and Personal Property	5,481	5,201	4,484	10
11	Other	104	252	(181)	11
12	Total	<u>5,585</u>	<u>5,453</u>	<u>4,303</u>	12
13	Total Taxes Charged to Operating Expenses	<u>\$12,406</u>	<u>\$12,367</u>	<u>\$15,539</u>	13

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

UNS Electric, Inc.
Test Year Ended December 31, 2014
Notes to Financial Statements

See the attached FERC Form 1 December 31, 2014 and the FERC Form 1 as of December 31, 2012.

Supporting Schedules
N/A

Recap Schedules
N/A

UNIS Electric, Inc.
Income Statement - Test Year Ended December 31, 2014 and
Projected Year Ended December 31, 2015 at Present and Proposed Rates
(Thousands of Dollars Except Return on Average Common Equity)

Line No.	Description	Test Year Ended December 31, 2014 (a)	Projected Year Ended December 31, 2015		Line No.
			Present Rates	Proposed Rates	
1	Operating Revenues	\$191,772	\$190,675	\$203,406	1
2	Operating Expenses				2
3	Fuel, Purchased Power & Transmission	107,290	108,103	98,212	3
4	Other Operations and Maintenance Expense	32,004	26,730	29,951	4
5	Depreciation and Amortization	22,847	24,192	18,052	5
6	Taxes Other than Income Taxes	5,940	7,645	7,645	6
7	Income Taxes	6,466	6,556	14,118	7
8	Other Amortization Expense	0	(1,572)	1,766	8
	Total Operating Expenses	174,547	171,654	169,744	
9	Operating Income	17,225	19,021	33,662	9
10	Total Other Income and Deductions				10
11	Allowance for Equity Funds	98	0	0	11
12	Other - Net	(362)	(478)	(478)	12
	Total Other Income and Deductions	(264)	(478)	(478)	
13	Income Before Interest Expense	16,961	18,543	33,184	13
14	Interest Expense				14
15	Interest on Long-Term Debt	7,622	8,441	8,441	15
16	Interest on Short-Term Debt	0	151	151	16
17	Other Interest Expense	330	(2,522)	291	17
18	Allowance for Borrowed Funds	(225)	(120)	(120)	18
	Total Interest Expense	7,727	5,950	8,763	
19	Net Income Available for Common Stock	\$9,234	\$12,593	\$24,421	19
20	Earnings Per Share of Average Common Stock Outstanding	(1)	N/A	N/A	20
21	Return on Average Common Equity	5.50%	6.54%	12.31%	21

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

Note: The statements above do not reflect ratemaking adjustments or jurisdictional allocations.

UNS Electric, Inc.
Statement of Cash Flows - Test Year Ended December 31, 2014 and
Projected Year Ended December 31, 2015 at Present and Proposed Rates
(Thousands of Dollars)

Line No.	Description	Projected Year Ended December 31, 2015		Line No.
		Test Year Ended December 31, 2014 (a)	Present Rates	
1	Cash Flows from Operating Activities			
2	Net Income	\$9,234	\$15,140	1
3	Depreciation and Amortization	22,060	23,552	2
4	Change in Collection of PPFAC Recoveries	0	0	3
5	Changes in LT regulatory Assets and Liabilities	(55)	994	4
6	Changes in Current Assets and Liabilities	(1,184)	(1,865)	5
7	Deferred Income Taxes	6,069	4,989	6
8	Pension Expense	81	(591)	7
9	Share Based Compensation Expense	575	560	8
10	AFUDC	(98)	0	9
11	LFCR	(1,378)	(289)	10
12	Other Cash Payments	8,164	4,954	11
	Net Cash Flows from Operating Activities	43,468	47,644	12
	Cash Flows from Investing Activities			
13	Capital Expenditures	(93,270)	(37,665)	13
14	Other Payments for Investing Activities	(3,720)	(4,725)	14
15	Net Cash Flows from Investing Activities	(96,990)	(42,410)	15
	Cash Flow from Financing Activities			
16	Proceeds from Issuance of Long-Term Debt	0	130,000	16
17	Equity Investment in UNS Electric	45,000	0	17
18	Long Term Debt Retirements	0	(80,000)	18
19	Change in Short-Term Debt	0	(40,000)	19
20	Common Dividends Paid	(10,000)	(10,000)	20
21	Other Payments for Financing Activities	19,117	(1,300)	21
22	Net Cash Flows from Financing Activities	54,117	(1,300)	22
23	Net Increase (Decrease) in Cash	\$595	\$3,934	23

Supporting Schedule
(a) E-3

Recap Schedules
A-5

UNs Electric, Inc.
Projected Construction Requirements
Test Year Ended December 31, 2014 and Projected Years 2015 through 2017 as of December 31
(Thousands of Dollars)

Line No.	Description	Test Year Ended December 31, 2014 (a), (b)	Projected Year Ended December 31,			Total 2015-2017	Line No.
			2015 (a), (b)	2016 (a)	2017 (a)		
1	Production Plant	\$61,657	\$11,132	\$8,331	\$7,126	\$26,589	1
2	Transmission Plant	15,855	5,393	3,063	6,262	14,718	2
3	Distribution Plant	10,299	16,516	19,114	19,745	55,375	3
4	General Plant	5,234	4,524	5,577	5,514	15,615	4
5	Construction Expenditures	93,045	37,565	36,085	38,647	112,297	5
6	Capitalized Interest	225	120	522	509	1,151	6
7	Gross Construction Expenditures	93,270	37,685	36,607	39,156	113,448	7
8	Contributions in Aid of Construction	346	2,776	0	0	2,776	8
9	Net Construction Expenditures	\$93,616	\$40,461	\$36,607	\$39,156	\$116,224	9

Supporting Schedules
N/A

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

UNS Electric, Inc.
Key Assumptions Used in Preparing Forecasts

Customer Growth and Sales

Retail customer growth is forecasted to be 0.59% for year ended December 31, 2015.
Retail sales growth is forecasted to be negative (3.5)% for the year ending December 31, 2015

Purchased Gas Costs

Natural gas costs are forecasted using forward market projections and completed hedging transactions as of January 19, 2015.

Energy Pricing for Purchases and Wholesale Sales

Energy Pricing for Purchases and Wholesale Sales is based on forward market projections as of January 19, 2015

Operations and Maintenance Expenses

O&M Expenses for 2015 are based on final budget as of December 2014.

Projected Construction Requirements Schedule F3

Construction expenditures for 2015 - 2017 are based on forecast as of December 2014.

Interest Rate Assumptions

The interest rate on temporary investments is forecasted at 0.127% in 2015.
The interest rate on short-term borrowings is forecasted at 1.391% in 2015.

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - SUMMARY AT PRESENT RATES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	DESCRIPTION	TOTAL (A)	RESIDENTIAL SERVICE (B)	SMALL GENERAL SERVICE (C)	MEDIUM/LARGE GENERAL SERVICE (E)	LARGE POWER SERVICE (G)	LIGHTING (H)
1	DEVELOPMENT OF RATE BASE						
2	Electric Plant in Service	\$569,545,363	\$355,060,733	\$54,862,175	\$146,410,407	\$7,997,295	\$5,214,752
3	Depreciation & Amort. Reserve	260,863,085	166,228,675	22,396,618	66,848,412	1,868,317	3,521,063
4	Net Plant in Service	\$308,682,277	\$188,832,058	\$32,465,557	\$79,561,995	\$6,128,978	\$1,693,689
5	ADDITIONS & DEDUCTIONS						
6	Cash Working Capital	(\$5,198,426)	(\$3,240,755)	(\$500,745)	(\$1,336,336)	(\$72,994)	(\$47,597)
7	Fuel Inventory	276,430	167,165	23,780	73,336	11,700	450
8	Materials & Supplies	11,353,152	7,077,677	1,093,607	2,918,503	159,416	103,949
9	Prepayments	743,554	463,540	71,624	191,142	10,441	6,808
10	Customer Advances for Construction	(3,833,219)	(2,446,421)	(378,008)	(1,008,789)	0	0
11	Customer Deposits	(4,427,886)	(2,188,260)	(1,933,430)	(306,196)	0	0
12	Deferred Credits - Asset Retirement	(421,645)	(262,858)	(40,615)	(108,390)	(5,921)	(3,861)
13	Plant Held for Future Use	0	0	0	0	0	0
14	Regulatory Assets	0	0	0	0	0	0
15	Accum. Deferred Income Taxes	(35,161,108)	(21,919,815)	(3,386,938)	(9,038,704)	(493,716)	(321,935)
16	Total Additions & Deductions	(\$36,669,148)	(\$22,349,727)	(\$5,050,726)	(\$8,615,436)	(\$391,075)	(\$262,185)
17	TOTAL RATE BASE	\$272,013,129	\$166,482,331	\$27,414,831	\$70,946,559	\$5,737,904	\$1,431,504
18	DEVELOPMENT OF RETURN						
19	REVENUES FROM ELECTRIC SALES	\$147,176,645	73,653,026	11,905,151	53,699,953	7,375,505	543,010
20	Base Revenues Present Rates						
21	Revenue Adjustments	\$147,176,645	73,653,026	11,905,151	53,699,953	7,375,505	543,010
22	TOTAL ELECTRIC REVENUE FROM SALES						
23	OTHER OPERATING REVENUES						
24	Miscellaneous Service Revenue	\$1,386,204	\$1,100,159	\$172,379	\$113,665	\$0	\$0
25	OTHER REVENUE	442,874	212,523	39,018	167,822	20,294	3,217
26	TOTAL OTHER OPERATING REVENUE	\$1,829,078	\$1,312,682	\$211,397	\$281,487	\$20,294	\$3,217
27	TOTAL OPERATING REVENUE	\$149,005,723	\$74,965,709	\$12,116,548	\$53,981,440	\$7,395,800	\$546,226
28	OPERATING EXPENSES						
29	Operation & Maintenance	\$120,384,494	\$67,436,536	\$10,160,378	\$37,045,703	\$5,427,977	\$313,899
30	Depreciation & Amortization	13,059,533	8,023,429	1,297,813	3,377,283	254,484	100,515
31	Interest on Customer Deposits	7,440	3,677	3,249	514	0	0
32	Taxes Other Than Income	6,149,421	3,843,749	597,937	1,576,340	71,007	60,388
33	Tax Expense	1,291,053	804,856	124,362	331,885	18,128	11,821
34	TOTAL OPERATING EXPENSES	\$140,891,931	\$80,118,247	\$12,183,739	\$42,331,725	\$5,771,597	\$486,623
35	OPERATING INCOME	\$8,113,792	(\$5,152,538)	(\$67,191)	\$11,649,716	\$1,624,202	\$59,604
36	RATE OF RETURN ON RATE BASE ⁽¹⁾	2.98%	-3.09%	-0.25%	16.42%	28.31%	4.16%
37	(ORIGINAL COST RATE BASE)						
38	OPERATING INCOME EXCLUDES OTHER	\$6,284,715	(\$6,465,221)	(\$278,588)	\$11,368,228	\$1,603,908	\$56,387
39	OPERATING REVENUE	2.31%	-3.88%	-1.02%	15.02%	27.95%	3.94%
40	INPUTS						
41	TEST YEAR ADJUSTED SALES (KWH)	1,600,809,167	823,953,185	118,683,796	562,579,661	92,765,274	2,827,250
42	TEST YEAR ADJUSTED MARGIN REVENUES	\$69,654,260	33,425,187	6,136,594	26,394,695	3,191,840	505,944
43	TEST YEAR ADJUSTED FUEL REVENUES	\$77,522,386	40,227,839	5,768,557	27,305,238	4,183,666	37,065
44	TEST YEAR ADJUSTED CUSTOMERS	95,144	82,607	8,758	1,387	4	2,388

Note: ⁽¹⁾ Test Year Billed Margin Revenues calculated \$69,916 more than Booked Revenues and therefore the calculated rate of return in Schedule G will be slightly different than Schedule A1

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - SUMMARY AT PROPOSED RATES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(E)	(G)	(H)
		TOTAL SERVICE	RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	MEDIUM/LARGE GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1	DEVELOPMENT OF RATE BASE						
2	Electric Plant in Service	\$569,545,363	\$355,060,733	\$54,862,175	\$146,410,407	\$7,997,295	\$5,214,752
3	Depreciation & Amort. Reserve	260,863,085	166,228,675	22,396,618	66,848,412	1,868,317	3,521,063
4	Net Plant in Service	\$308,682,277	\$188,832,058	\$32,465,557	\$79,561,995	\$6,128,978	\$1,693,689
5	ADDITIONS & DEDUCTIONS						
6	Cash Working Capital	(\$5,198,426)	(\$3,240,755)	(\$500,745)	(\$1,336,336)	(\$72,994)	(\$47,597)
7	Fuel Inventory	276,430	167,165	23,780	73,336	11,700	450
8	Materials & Supplies	11,353,152	7,077,677	1,093,607	2,918,503	159,416	103,949
9	Prepayments	743,554	463,540	71,624	191,142	10,441	6,808
10	Customer Advances for Construction	(3,833,219)	(2,446,421)	(378,008)	(1,008,789)	0	0
11	Customer Deposits	(4,427,886)	(2,188,260)	(1,933,430)	(306,196)	0	0
12	Deferred Credits - Asset Retirement	(421,645)	(262,858)	(40,615)	(108,390)	(5,921)	(3,861)
13	Plant Held for Future Use	0	0	0	0	0	0
14	Regulatory Assets	0	0	0	0	0	0
15	Accum. Deferred Income Taxes	(35,161,108)	(21,919,815)	(3,386,938)	(9,038,704)	(493,716)	(321,935)
16	Total Additions & Deductions	(\$36,669,148)	(\$22,349,727)	(\$5,050,726)	(\$8,615,436)	(\$391,075)	(\$262,185)
17	TOTAL RATE BASE	\$272,013,129	\$166,482,331	\$27,414,831	\$70,946,559	\$5,737,904	\$1,431,504
18	CLAIMED RATE OF RETURN	7.67%	7.67%	7.67%	7.67%	7.67%	7.67%
19	RETURN ON RATE BASE	\$20,852,600	\$12,762,580	\$2,101,628	\$5,438,782	\$439,869	\$109,739
20	PROPOSED SALES REVENUE	\$169,727,738	94,209,675	14,569,488	53,726,298	6,603,676	618,601
21	OTHER OPERATING REVENUES						
22	Miscellaneous Service Revenue	\$1,386,204	\$1,100,159	\$172,379	\$113,665	\$0	\$0
23	Other Revenue	442,874	212,523	39,018	167,822	20,294	3,217
24	TOTAL OTHER OPERATING REVENUE	\$1,829,078	\$1,312,682	\$211,397	\$281,487	\$20,294	\$3,217
25	TOTAL OPERATING REVENUE	\$171,556,815	\$95,522,357	\$14,780,884	\$54,007,786	\$6,623,970	\$621,818
26	OPERATING EXPENSES						
27	Operation & Maintenance	\$120,384,494	\$67,436,536	\$10,160,378	\$37,045,703	\$5,427,977	\$313,899
28	Depreciation & Amortization	13,059,523	8,029,429	1,297,813	3,377,283	254,484	100,515
29	Interest on Customer Deposits	7,440	3,677	3,249	514	0	0
30	Taxes Other Than Income	6,149,421	3,843,749	597,937	1,576,340	71,007	60,388
31	Tax Expense	8,556,716	4,910,258	755,183	2,529,822	330,280	31,173
32	TOTAL OPERATING EXPENSES	\$148,157,593	\$84,223,648	\$12,814,560	\$44,529,662	\$6,083,749	\$505,974
33							
34	OPERATING INCOME	\$23,399,222	\$11,298,709	\$1,966,325	\$9,478,124	\$540,221	\$115,844
35	RATE OF RETURN ON RATE BASE	8.60%	6.79%	7.17%	13.36%	9.41%	8.09%
36	RETURN AT PROPOSED RATES	\$21,570,144	\$9,986,026	\$1,754,928	\$9,196,636	\$519,927	\$112,627
37	RETURN ON RATE BASE	7.93%	6.00%	6.40%	12.96%	9.06%	7.87%
38	INPUTS						
39	TEST YEAR ADJUSTED SALES (kWh)	1,600,809,167	823,953,185	118,683,796	562,579,661	92,765,274	2,827,250
40	TEST YEAR PROPOSED MARGIN REVENUES	\$92,205,352	\$3,981,835	8,800,930	26,421,040	2,420,010	581,536
41	TEST YEAR PROPOSED FUEL REVENUES	\$77,522,386	40,227,839	5,768,557	27,305,258	4,183,666	37,065
42	TEST YEAR ADJUSTED CUSTOMERS	95,144	82,607	8,758	1,387	4	2,388

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNSE	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1	301-303	Total Intangible Plant	PI:SGENL	\$7,646,054	\$4,766,633	\$736,516	\$1,965,536	\$107,362	\$70,007
2		Total Steam Production							
3	310	Land & Land Rights	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
4	311	Structures & Improvements	DPROD	0	0	0	0	0	0
5	312	Boiler Plant Equipment	DPROD	0	0	0	0	0	0
6	313	Engines & Engine-Driven Generators	DPROD	0	0	0	0	0	0
7	314	Turbogenerator Units	DPROD	0	0	0	0	0	0
8	315	Accessory Electric Equipment	DPROD	0	0	0	0	0	0
9	316	Miscellaneous Power Plant Equipment	DPROD	0	0	0	0	0	0
10	114	San Juan & Irvington Acquisition Adjustment	DPROD	0	0	0	0	0	0
11	102	Electric Plant Purchased or Sold	DPROD	0	0	0	0	0	0
12		Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0
13		Other Production Plant							
14	340	Land & Land Rights	DPROD	(\$125,742)	(\$76,040)	(\$10,817)	(\$33,359)	(\$5,322)	(\$205)
15	341	Structures & Improvements	DPROD	6,849,569	4,142,119	589,243	1,817,159	289,904	11,144
16	342	Fuel Holders, Producers, & Accessories	DPROD	2,826,837	1,709,465	245,182	749,947	119,644	4,599
17	343	Prime Movers	DPROD	62,410,318	37,741,207	5,368,930	16,557,166	2,641,478	101,537
18	344	Generators	DPROD	73,947,185	44,717,862	6,361,404	19,617,843	3,129,769	120,307
19	345	Accessory Electric Equipment	DPROD	13,563,682	8,203,325	1,166,834	3,998,382	574,074	22,067
20		Miscellaneous Power Plant Equipment	DPROD	14,388,420	8,701,067	1,237,783	3,817,181	608,981	23,409
21		Total Other Production Plant		\$173,860,268	\$105,138,005	\$14,956,558	\$46,124,319	\$7,358,528	\$282,858
22		Total Production Plant		\$173,860,268	\$105,138,005	\$14,956,558	\$46,124,319	\$7,358,528	\$282,858
23	350-359	Transmission	DTRAN	\$0	\$0	\$0	\$0	\$0	\$0
24	XXX	Intentionally Blank	DTRAN	0	0	0	0	0	0
25		Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0
26		Distribution Plant							
27	360	Land & Rights	DDISPSUB	\$837,790	\$535,835	\$76,148	\$224,398	\$0	\$1,409
28	361	Structures & Improvements	DDISPSUB	6,085,135	3,891,942	553,087	1,629,871	0	10,235
29	362	Station Equipment	DDISPSUB	58,174,288	37,207,217	5,287,544	15,581,677	0	97,850
30	364	Poles, Towers, & Fixtures	DDISPOLE	74,467,314	47,627,940	6,768,440	19,945,678	0	125,255
31	365	Overhead Conductors & Devices	DDISTCON	63,488,578	40,606,140	5,770,567	17,005,081	0	106,789
32	366	Underground Conduit	DDISTUCON	18,173,564	11,623,481	1,651,821	4,867,693	0	30,568
33	367	Underground Conductors & Devices	DDISTUDEV	39,003,990	24,946,243	3,545,128	10,447,013	0	65,605
34	368	Line Transformers	DDISTLINET	65,409,315	41,834,609	5,945,146	17,519,540	0	110,020
35	369	Meters	CUST	13,979,252	12,449,691	1,319,922	209,035	603	0
36	370	Street Lighting & Signal Systems	CMETERS	7,287,096	1,267,806	4,671,929	1,338,326	9,035	3,973,928
37	373	Asset Retirement Obligation	DDISTLTG	3,973,928	0	0	0	0	0
38	374		DDISPSUB	0	0	0	0	0	0
39		Total Distribution Plant		\$350,880,250	\$221,990,904	\$35,589,734	\$88,768,313	\$9,638	\$4,521,661

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNSE	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE & GENERAL PLANT									
1				\$524,740,517	\$327,128,909	\$50,546,292	\$134,892,632	\$7,368,166	\$4,804,519
2									
3	389-398	Total General Plant	PISXGENL	\$37,158,791	\$23,165,192	\$3,579,367	\$9,552,239	\$521,767	\$340,226
4									
5		TOTAL ELECTRIC PLANT IN SERVICE		\$569,546,363	\$355,060,733	\$54,862,175	\$146,410,407	\$7,997,295	\$5,214,752
6									
7		<u>Less: Accumulated Depreciation</u>							
8		Total Intangible Plant AD	PISXGENL	\$2,489,520	\$1,554,487	\$240,191	\$640,998	\$35,013	\$22,831
9		Production Plant		\$0	\$0	\$0	\$0	\$0	\$0
10		Other Production Plant		\$37,652,975	\$22,769,772	\$3,239,147	\$9,989,159	\$1,593,639	\$1,259
11		Total Production Plant AD	DPDOD	\$37,652,975	\$22,769,772	\$3,239,147	\$9,989,159	\$1,593,639	\$61,259
12		Transmission Non-EHV (138 KV & below) AD	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0
13		Transmission EHV (345 KV & above) AD	DTEHV	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0
15		Distribution Plant AD							
16	360	Land & Rights	DDISPSUB	\$58,400	\$37,352	\$5,308	\$15,642	\$0	\$98
17	361	Structures & Improvements	PLT361	2,560,634	1,509,818	214,561	632,283	0	3,971
18	362	Station Equipment	PLT362	24,187,350	15,469,789	2,198,423	6,478,454	0	40,684
19	364	Poles, Towers, & Fixtures	PLT364	59,419,065	38,003,354	5,400,684	15,915,083	0	99,944
20	365	Overhead Conductors & Devices	PLT365	40,236,966	25,734,832	3,657,195	10,777,259	0	67,679
21	366	Underground Conduit	PLT366	8,289,171	5,301,603	753,415	2,220,211	0	13,943
22	367	Underground Conductors & Devices	PLT367	20,316,091	12,993,803	1,846,559	5,441,558	0	34,172
23	368	Line Transformers	PLT368	39,298,056	25,134,322	3,571,856	10,525,777	0	66,100
24	369	Services	PLT369	8,208,556	7,310,404	775,053	122,745	354	0
25	370	Meters	PLT370	(1,813,849)	(315,573)	(1,162,901)	(333,126)	(2,249)	0
26	373	Street Lighting & Signal Systems	PLT373	2,952,870	0	0	0	0	2,952,870
27	374	Asset Retirement Obligation	DDISPSUB	0	0	0	0	0	0
28		Total Distribution AD		\$203,513,309	\$131,179,705	\$17,260,152	\$51,795,887	(\$1,895)	\$3,279,460
29		General Plant Accumulated Depreciation	GENLPIS	\$17,203,281	\$10,724,711	\$1,657,128	\$4,422,368	\$241,561	\$157,513
30		TOTAL ACCUMULATED DEPRECIATION		\$260,863,085	\$166,228,675	\$22,396,618	\$66,848,412	\$1,868,317	\$3,521,063

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNS	RESIDENTIAL	SMALL GENERAL SERVICE	MED./IRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
TOTAL NET PLANT IN SERVICE									
1		Working Capital		\$308,682,277	\$188,832,058	\$32,465,557	\$79,561,995	\$6,128,978	\$1,693,689
2	n/a	Cash Working Capital	OM	(\$5,198,426)	(\$5,240,755)	(\$500,745)	(\$1,336,336)	(\$72,994)	(\$47,597)
4	151, 152	Fuel Inventory	EPROD	276,430	167,165	23,780	73,336	11,700	450
5	154, 163	Materials & Supplies	OM	11,353,152	7,077,677	1,093,607	2,918,503	159,416	103,949
6	165	Prepayments	OM	743,554	463,540	71,624	191,142	10,441	6,808
7		Total Working Capital		\$7,174,709	\$4,467,627	\$688,266	\$1,846,645	\$108,562	\$63,610
8		Less: Customer Contributions							
9	252	Customer Advances for Construction	DCUSTADV	(\$3,833,219)	(\$2,446,421)	(\$378,008)	(\$1,008,789)	\$0	\$0
10	235	Customer Deposits	DCUSTDEP	(4,427,886)	(2,188,260)	(1,933,430)	(306,196)	0	0
11	230&253	Deferred Credits - Asset Retirement	TOTPIS	(421,645)	(262,858)	(40,615)	(108,390)	(5,921)	(3,861)
12		Total Less: Customer Contributions		(\$8,682,750)	(\$4,897,539)	(\$2,352,054)	(\$1,423,376)	(\$5,921)	(\$3,861)
13		Other Rate Base							
14	105.0	Plant Held for Future Use - Transmission	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0
15	182.3	Regulatory Assets	DISTPIS	0	0	0	0	0	0
16	254	Regulatory Liabilities	DISTPIS	0	0	0	0	0	0
17		Total Other Rate Base		\$0	\$0	\$0	\$0	\$0	\$0
18		Less: Accumulated Deferred Taxes (ADIT)							
19	190	ADIT	TOTPIS	\$15,091,263	\$9,408,056	\$1,453,685	\$3,879,441	\$211,905	\$138,175
20	282	ADIT - Other Property	TOTPIS	(50,252,371)	(31,327,871)	(4,840,623)	(12,918,146)	(705,621)	(460,110)
21		Total Accumulated Deferred Taxes		(\$35,161,108)	(\$21,919,815)	(\$3,386,938)	(\$9,038,704)	(\$493,716)	(\$321,935)
22		TOTAL RATE BASE		\$272,013,129	\$166,482,331	\$27,414,831	\$70,946,559	\$5,737,904	\$1,431,504

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT DESCRIPTION	Allocation	RESIDENTIAL STANDARD SERVICE ENERGY		SMALL GENERAL SERVICE ENERGY		MEDIUM/LARGE GENERAL ENERGY	
			DEMAND	CUSTOMER	DEMAND	CUSTOMER	DEMAND	CUSTOMER
1	301-303 Total Intangible Plant	PISXGENL	\$3,280,935	\$0	\$466,479	\$0	\$270,037	\$1,404,513
2	Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0
3	Land & Land Rights	DPROD	0	0	0	0	0	0
4	Structures & Improvements	DPROD	0	0	0	0	0	0
5	Boiler Plant Equipment	DPROD	0	0	0	0	0	0
6	Engines & Engine-Driven Generators	DPROD	0	0	0	0	0	0
7	Turbogenerator Units	DPROD	0	0	0	0	0	0
8	Accessory Electric Equipment	DPROD	0	0	0	0	0	0
9	Miscellaneous Power Plant Equipment	DPROD	0	0	0	0	0	0
10	San Juan & Irvington Acquisition Adjustment	DPROD	0	0	0	0	0	0
11	Electric Plant Purchased or Sold	DPROD	0	0	0	0	0	0
12	Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0
13	Total Other Production Plant		\$105,138,005	\$0	\$14,956,558	\$0	\$46,124,319	\$0
14	Land & Land Rights	DPROD	(\$76,040)	\$0	(\$10,817)	\$0	(\$33,359)	\$0
15	Structures & Improvements	DPROD	4,142,119	0	589,243	0	1,817,159	0
16	Fuel Holders, Producers, & Accessories	DPROD	1,709,465	0	243,182	0	749,947	0
17	Prime Movers	DPROD	37,741,207	0	5,368,930	0	16,557,166	0
18	Generators	DPROD	44,717,862	0	6,361,404	0	19,617,843	0
19	Accessory Electric Equipment	DPROD	8,202,325	0	1,166,834	0	3,598,382	0
20	Miscellaneous Power Plant Equipment	DPROD	8,701,067	0	1,237,783	0	3,817,181	0
21	Total Other Production Plant		\$105,138,005	\$0	\$14,956,558	\$0	\$46,124,319	\$0
22	Total Production Plant		\$105,138,005	\$0	\$14,956,558	\$0	\$46,124,319	\$0
23	Transmission	DTRAN	\$0	\$0	\$0	\$0	\$0	\$0
24	Intentionally Blank	DTRAN	0	0	0	0	0	0
25	Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0
26	Total Distribution Plant		\$535,835,02	\$0.00	\$76,147,90	\$0.00	\$224,397,54	\$0.00
27	Land & Rights	DDISPSUB	\$3,891,942	\$0	\$563,087	\$0	\$1,629,871	\$0
28	Structures & Improvements	DDISPSUB	37,207,217	0	5,287,544	0	15,581,677	0
29	Station Equipment	DDISPSUB	19,051,176	0	2,707,376	0	7,978,271	0
30	Poles, Towers, & Fixtures	DDISPOLE	26,393,991	0	3,750,869	0	11,053,303	0
31	Overhead Conductors & Devices	DDISTCON	0	0	0	0	0	0
32	Underground Conduit	DDISTUCON	16,215,058	0	2,304,333	0	6,790,559	0
33	Line Transformers	DDISTUDEV	16,733,843	0	2,378,058	0	7,007,816	0
34	Services	CUST	0	0	0	0	0	0
35	Meters	CMETERS	0	0	0	0	0	0
36	Street Lighting & Signal Systems	DDISTLTG	0	0	0	0	0	0
37	Asset Retirement Obligation	DDISPSUB	0	0	0	0	0	0
38	Total Distribution Plant		\$120,029,063	\$0	\$17,057,415	\$0	\$50,265,894	\$0
39	Total		\$101,961,841	\$0	\$18,532,318	\$0	\$50,265,894	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	RESIDENTIAL STANDARD SERVICE ENERGY		SMALL GENERAL SERVICE ENERGY		MEDIUM/LARGE GENERAL ENERGY	
				DEMAND	CUSTOMER	DEMAND	CUSTOMER	DEMAND	CUSTOMER
TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE & GENERAL PLANT									
1				\$225,167,067	\$0	\$32,013,974	\$0	\$18,532,318	\$0
2									
3	389-398	Total General Plant	PISXGENL	\$15,944,902	\$0	\$2,267,056	\$0	\$1,312,341	\$0
4									
5		TOTAL ELECTRIC PLANT IN SERVICE		\$244,392,904	\$0	\$34,747,479	\$0	\$20,114,696	\$0
6									
7		<u>Less: Accumulated Depreciation</u>							
8		Total Intangible Plant AD	PISXGENL	\$1,069,974	\$0	\$152,128	\$0	\$88,064	\$0
9		Production Plant		\$0	\$0	\$0	\$0	\$0	\$0
10		Other Production Plant		\$22,769,772	\$0	\$3,239,147	\$0	\$9,989,159	\$0
11		Total Production Plant AD	DPROD	\$22,769,772	\$0	\$3,239,147	\$0	\$9,989,159	\$0
12		Transmission Non-EHV (138 KV & below) AD	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0
13		Transmission EHV (345 KV & above) AD	DTEHV	\$0	\$0	\$0	\$0	\$0	\$0
14		Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0
15		Distribution Plant AD							
16	360	Land & Rights	DDISPSUB	\$37,351,85	\$0.00	\$5,308.10	\$0.00	\$15,642.25	\$0.00
17	361	Structures & Improvements	PLT361	1,509,818	\$0	\$214,561	\$0	\$632,283	\$0
18	362	Station Equipment	PLT362	15,469,789	\$0	\$2,198,423	\$0	\$6,478,454	\$0
19	364	Poles, Towers, & Fixtures	PLT364	15,201,341	\$0	\$2,160,273	\$0	\$3,240,410	\$0
20	365	Overhead Conductors & Devices	PLT365	16,727,641	\$0	\$9,007,191	\$0	\$1,280,018	\$0
21	366	Underground Conduit	PLT366	0	\$0	\$2,377,177	\$0	\$753,415	\$0
22	367	Underground Conductors & Devices	PLT367	8,445,972	\$0	\$1,200,263	\$0	\$646,295	\$0
23	368	Line Transformers	PLT368	10,053,729	\$0	1,428,743	\$0	2,143,114	\$0
24	369	Services	PLT369	0	0	0	0	0	0
25	370	Meters	PLT370	0	0	0	0	0	0
26	373	Street Lighting & Signal Systems	PLT373	0	0	0	0	0	0
27	374	Asset Retirement Obligation	DDISPSUB	0	0	0	0	0	0
28		Total Distribution AD		\$67,445,642	\$0	\$9,584,748	\$0	\$7,675,404	\$0
29		General Plant Accumulated Depreciation	GENLPIS	\$7,381,958	\$0	\$1,049,558	\$0	\$607,570	\$0
30		TOTAL ACCUMULATED DEPRECIATION		\$98,667,346	\$0	\$14,025,580	\$0	\$8,371,038	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		RESIDENTIAL STANDARD SERVICE ENERGY		SMALL GENERAL SERVICE ENERGY		MEDIUM/LARGE GENERAL ENERGY	
			DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY
		TOTAL NET PLANT IN SERVICE								
1		Working Capital	\$145,725,558	\$0	\$43,106,500	\$20,721,899	\$0	\$11,743,658	\$62,768,225	\$0
2		Cash Working Capital								
3	n/a	OM	(\$2,230,694)	\$0	(\$1,010,101)	(\$317,152)	\$0	(\$183,593)	(\$554,905)	\$0
4	151, 152	EPROD	\$167,165	\$0	\$0	\$23,780	\$0	\$0	\$73,336	\$0
5	154, 163	OM	\$4,871,657	\$0	\$2,206,020	\$692,646	\$0	\$400,960	\$2,085,474	\$0
6	165	Prepayments	\$319,060	\$0	\$144,479	\$45,364	\$0	\$26,260	\$136,584	\$0
7		Total Working Capital	\$3,127,228	\$0	\$1,340,398	\$444,638	\$0	\$243,627	\$1,340,489	\$0
8		Less: Customer Contributions								
9	252	Customer Advances for Construction	(\$2,446,421)	\$0	\$0	(\$378,008)	\$0	\$0	(\$1,008,789)	\$0
10	235	Customer Deposits	(\$2,188,260)	\$0	\$0	(\$1,933,430)	\$0	\$0	(\$306,196)	\$0
11	230&253	Deferred Credits - Asset Retirement	(143,566)	0	(119,292)	(22,183)	0	(18,432)	(\$9,200)	0
12		Total Less: Customer Contributions	(\$4,778,247)	\$0	(\$119,292)	(\$2,333,622)	\$0	(\$18,432)	(\$1,374,186)	\$0
13		Other Rate Base								
14	105.0	Plant Held for Future Use - Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	182.3	Regulatory Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	254	Regulatory Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17		Total Other Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
18		Less: Accumulated Deferred Taxes (ADIT)								
19	190	ADIT	\$6,475,687	\$0	\$2,932,369	\$920,705	\$0	\$532,980	\$2,772,132	\$0
20	282	ADIT - Other Property	(\$21,563,379)	\$0	(\$9,764,491)	(\$3,065,854)	\$0	(\$1,774,768)	(\$9,230,918)	\$0
21		Total Accumulated Deferred Taxes	(\$15,087,692)	\$0	(\$6,832,122)	(\$2,145,149)	\$0	(\$1,241,789)	(\$6,458,786)	\$0
22		TOTAL RATE BASE	\$128,986,847	\$0	\$37,495,484	\$16,687,767	\$0	\$10,727,064	\$56,275,742	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	SERVICE CUSTOMER
1	301-303	Total Intangible Plant	PISXGENL	\$561,023
2		Total Steam Production		
3	310	Land & Land Rights	DPROD	\$0
4	311	Structures & Improvements	DPROD	0
5	312	Boiler Plant Equipment	DPROD	0
6	313	Engines & Engine-Driven Generators	DPROD	0
7	314	Turbogenerator Units	DPROD	0
8	315	Accessory Electric Equipment	DPROD	0
9	316	Miscellaneous Power Plant Equipment	DPROD	0
10	114	San Juan & Irvington Acquisition Adjustment	DPROD	0
11	102	Electric Plant Purchased or Sold	DPROD	0
12		Total Steam Production		\$0
13		Other Production Plant		
14	340	Land & Land Rights	DPROD	\$0
15	341	Structures & Improvements	DPROD	0
16	342	Fuel Holders, Producers, & Accessories	DPROD	0
17	343	Prime Movers	DPROD	0
18	344	Generators	DPROD	0
19	345	Accessory Electric Equipment	DPROD	0
20		Miscellaneous Power Plant Equipment	DPROD	0
21		Total Other Production Plant		\$0
22		Total Production Plant		\$0
23	350-359	Transmission	DTRAN	\$0
24	XXX	Intentionally Blank	DTRAN	0
25		Total Transmission Plant		\$0
26		Distribution Plant		
27	360	Land & Rights	DDISPSUB	\$0.00
28	361	Structures & Improvements	DDISPSUB	\$0
29	362	Station Equipment	DDISPSUB	0
30	364	Poles, Towers, & Fixtures	DDISPOLE	11,967,407
31	365	Overhead Conductors & Devices	DDISTCON	5,951,778
32	366	Underground Conduit	DDISTUCON	4,867,693
33	367	Underground Conductors & Devices	DDISTUDEV	3,656,455
34	368	Line Transformers	DDISTLINET	10,511,724
35	369	Services	CUST	209,035
36	370	Meters	CMETERS	1,338,326
37	373	Street Lighting & Signal Systems	DDISTLTG	0
38	374	Asset Retirement Obligation	DDISPSUB	0
39		Total Distribution Plant		\$38,502,419

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	SERVICE CUSTOMER
1		TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE & GENERAL PLANT		\$38,502,419
2				
3	389-398	Total General Plant	PISXGENL	\$2,726,497
4				
5		TOTAL ELECTRIC PLANT IN SERVICE		\$41,789,639
6				
7		<u>Less: Accumulated Depreciation</u>		
8		Total Intangible Plant AD	PISXGENL	\$182,960
9		Production Plant		\$0
10		Other Production Plant		\$0
11		Total Production Plant AD	DPROD	\$0
12		Transmission Non-EHV (138 KV & below) AD	DTNEHV	\$0
13		Transmission EHV (345 KV & above) AD	DTEHV	0
14		Total Transmission Plant		\$0
15		Distribution Plant AD		
16	360	Land & Rights	DDISPSUB	\$0.00
17	361	Structures & Improvements	PLT361	\$0
18	362	Station Equipment	PLT362	\$0
19	364	Poles, Towers, & Fixtures	PLT364	\$9,549,050
20	365	Overhead Conductors & Devices	PLT365	\$3,772,041
21	366	Underground Conduit	PLT366	\$2,220,211
22	367	Underground Conductors & Devices	PLT367	\$1,904,545
23	368	Line Transformers	PLT368	6,315,466
24	369	Services	PLT369	122,745
25	370	Meters	PLT370	(333,126)
26	373	Street Lighting & Signal Systems	PLT373	0
27	374	Asset Retirement Obligation	DDISPSUB	0
28		Total Distribution AD		\$23,550,932
29		General Plant Accumulated Depreciation	GENLPS	\$1,262,277
30		TOTAL ACCUMULATED DEPRECIATION		\$24,996,169

UNIVERSAL ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	SERVICE CUSTOMER
1		TOTAL NET PLANT IN SERVICE		\$16,793,770
2		Working Capital		
3	n/a	Cash Working Capital	OM	(\$381,430)
4	151,152	Fuel Inventory	EPROD	\$0
5	154,163	Materials & Supplies	OM	\$833,028
6	165	Prepayments	OM	\$54,558
7		Total Working Capital		\$506,156
8		Less: Customer Contributions		
9	252	Customer Advances for Construction	DCUSTADV	\$0
10	235	Customer Deposits	DCUSTDEP	\$0
11	230&253	Deferred Credits - Asset Retirement	TOTPIS	(49,190)
12		Total Less: Customer Contributions		(\$49,190)
13		Other Rate Base		
14	105.0	Plant Held for Future Use - Transmission Plant	DTNEHV	\$0
15	182.3	Regulatory Assets	DISTPIS	\$0
16	254	Regulatory Liabilities	DISTPIS	\$0
17		Total Other Rate Base		\$0
18		Less: Accumulated Deferred Taxes (ADIT)		
19	190	ADIT	TOTPIS	\$1,107,309
20	282	ADIT - Other Property	TOTPIS	(\$3,687,228)
21		Total Accumulated Deferred Taxes		(\$2,579,918)
22		TOTAL RATE BASE		\$14,670,817

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	LARGE POWER SERVICE ENERGY	CUSTOMER	DEMAND	LIGHTING ENERGY	CUSTOMER
1	301-303	Total Intangible Plant	PIXXGENL	\$1,072,222	\$0	\$140	\$66,626	\$0	\$3,382
2		Total Stream Production							
3	310	Land & Land Rights	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
4	311	Structures & Improvements	DPROD	0	0	0	0	0	0
5	312	Boiler Plant Equipment	DPROD	0	0	0	0	0	0
6	313	Engines & Engine-Driven Generators	DPROD	0	0	0	0	0	0
7	314	Turbogenerator Units	DPROD	0	0	0	0	0	0
8	315	Accessory Electric Equipment	DPROD	0	0	0	0	0	0
9	316	Miscellaneous Power Plant Equipment	DPROD	0	0	0	0	0	0
10	114	San Juan & Irvington Acquisition Adjustment	DPROD	0	0	0	0	0	0
11	102	Electric Plant Purchased or Sold	DPROD	0	0	0	0	0	0
12		Total Stream Production		\$0	\$0	\$0	\$0	\$0	\$0
13		Other Production Plant							
14	340	Land & Land Rights	DPROD	(\$5,322)	\$0	\$0	(\$205)	\$0	\$0
15	341	Structures & Improvements	DPROD	289,904	0	0	11,144	0	0
16	342	Fuel Holders, Producers, & Accessories	DPROD	119,644	0	0	4,599	0	0
17	343	Prime Movers	DPROD	2,641,478	0	0	101,537	0	0
18	344	Generators	DPROD	3,129,769	0	0	120,307	0	0
19	345	Accessory Electric Equipment	DPROD	574,074	0	0	22,067	0	0
20		Miscellaneous Power Plant Equipment	DPROD	608,981	0	0	23,409	0	0
21		Total Other Production Plant		\$7,358,528	\$0	\$0	\$282,858	\$0	\$0
22		Total Production Plant		\$7,358,528	\$0	\$0	\$282,858	\$0	\$0
23	350-359	Transmission	DTRAN	\$0	\$0	\$0	\$0	\$0	\$0
24	XXX	Intentionally Blank	DTRAN	0	0	0	0	0	0
25		Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0
26		Distribution Plant							
27	360	Land & Rights	DDISPSUB	\$0.00	\$0.00	\$0.00	\$1,409.18	\$0.00	\$0.00
28	361	Structures & Improvements	DDISPSUB	\$0	\$0	\$0	\$10,235	\$0	\$0
29	362	Station Equipment	DDISPSUB	0	0	0	97,850	0	0
30	364	Poles, Towers, & Fixtures	DDISPOLE	0	0	0	50,102	0	75,133
31	365	Overhead Conductors & Devices	DDISTCON	0	0	0	69,413	0	37,376
32	366	Underground Conduit	DDISTUCON	0	0	0	0	0	30,568
33	367	Underground Conductors & Devices	DDISTUDEV	0	0	0	42,644	0	22,962
34	368	Line Transformers	DDISTLINET	0	0	0	44,008	0	66,012
35	369	Services	CUST	0	0	603	0	0	0
36	370	Meters	CMETERS	0	0	9,035	0	0	0
37	373	Street Lighting & Signal Systems	DDISTLLG	0	0	0	3,973,928	0	0
38	374	Asset Retirement Obligation	DDISPSUB	0	0	0	0	0	0
39		Total Distribution Plant		\$0	\$0	\$9,638	\$4,289,589	\$0	\$232,071

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		LARGE POWER SERVICE ENERGY		DEMAND		LIGHTING ENERGY	CUSTOMER
			FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	ENERGY	DEMAND	ENERGY		
TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE & GENERAL PLANT										
1										
2					\$7,358,528	\$0	\$9,638	\$4,572,447	\$0	\$232,071
3	385-398	Total General Plant	PISXGENL		\$521,084	\$0	\$683	\$323,792	\$0	\$16,434
4										
5		TOTAL ELECTRIC PLANT IN SERVICE			\$7,986,834	\$0	\$10,461	\$4,962,865	\$0	\$251,887
6										
7		<u>Less: Accumulated Depreciation</u>								
8		Total Intangible Plant AD	PISXGENL		\$34,967	\$0	\$46	\$21,728	\$0	\$1,103
9		Production Plant			\$0	\$0	\$0	\$0	\$0	\$0
10		Other Production Plant			\$1,593,639	\$0	\$0	\$61,259	\$0	\$0
11		Total Production Plant AD	DPROD		\$1,593,639	\$0	\$0	\$61,259	\$0	\$0
12		Transmission Non-EHV (138 KV & below) AD	DTNEHV		\$0	\$0	\$0	\$0	\$0	\$0
13		Transmission EHV (345 KV & above) AD	DTEHV		0	0	0	0	0	0
14		Total Transmission Plant			\$0	\$0	\$0	\$0	\$0	\$0
15		Distribution Plant AD								
16	360	Land & Rights	DDISPSUB		\$0.00	\$0.00	\$0.00	\$98.23	\$0.00	\$0.00
17	361	Structures & Improvements	PLT361		\$0	\$0	\$0	\$3,971	\$0	\$0
18	362	Station Equipment	PLT362		\$0	\$0	\$0	\$40,684	\$0	\$0
19	364	Poles, Towers, & Fixtures	PLT364		\$0	\$0	\$0	\$39,978	\$0	\$59,966
20	365	Overhead Conductors & Devices	PLT365		\$0	\$0	\$0	\$43,992	\$0	\$23,688
21	366	Underground Conduit	PLT366		\$0	\$0	\$0	\$0	\$0	\$13,943
22	367	Underground Conductors & Devices	PLT367		\$0	\$0	\$0	\$22,212	\$0	\$11,960
23	368	Line Transformers	PLT368		0	0	0	26,440	0	39,660
24	369	Services	PLT369		0	0	354	0	0	0
25	370	Meters	PLT370		0	0	(2,249)	0	0	0
26	373	Street Lighting & Signal Systems	PLT373		0	0	0	2,952,870	0	0
27	374	Asset Retirement Obligation	DDISPSUB		0	0	0	0	0	0
28		Total Distribution AD			\$0	\$0	(\$1,895)	\$3,130,243	\$0	\$149,217
29		General Plant Accumulated Depreciation	GENLPIS		\$241,245	\$0	\$316	\$149,905	\$0	\$7,608
30		TOTAL ACCUMULATED DEPRECIATION			\$1,869,850	\$0	(\$1,533)	\$3,363,135	\$0	\$157,928

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - RATE BASE ALLOCATION TO CLASSES OF SERVICES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	LARGE POWER SERVICE ENERGY	CUSTOMER	DEMAND	LIGHTING ENERGY	CUSTOMER
		TOTAL NET PLANT IN SERVICE		\$6,116,984	\$0	\$11,995	\$1,599,730	\$0	\$93,959
1		Working Capital							
2		Cash Working Capital	OM	(\$72,898)	\$0	(\$95)	(\$45,298)	\$0	(\$2,299)
3	n/a	Fuel Inventory	EPROD	\$11,700	\$0	\$0	\$450	\$0	\$0
4	151,152	Materials & Supplies	OM	\$159,207	\$0	\$209	\$98,928	\$0	\$5,021
5	154,163	Prepayments	OM	\$10,427	\$0	\$14	\$6,479	\$0	\$329
6	165	Total Working Capital		\$108,435	\$0	\$127	\$60,559	\$0	\$3,051
7									
		Less: Customer Contributions							
8		Customer Advances for Construction	DCUSTADV	\$0	\$0	\$0	\$0	\$0	\$0
9	252	Customer Deposits	DCUSTDEP	\$0	\$0	\$0	\$0	\$0	\$0
10	235	Deferred Credits - Asset Retirement	TOTPIS	(3,234)	0	(2,687)	(2,109)	0	(1,752)
11	230&253	Total Less: Customer Contributions		(\$3,234)	\$0	(\$2,687)	(\$2,109)	\$0	(\$1,752)
12									
		Other Rate Base							
13		Plant Held for Future Use - Transmission Plant	DTNFHV	\$0	\$0	\$0	\$0	\$0	\$0
14	105.0	Regulatory Assets	DISTPIS	\$0	\$0	\$0	\$0	\$0	\$0
15	182.3	Regulatory Liabilities	DISTPIS	\$0	\$0	\$0	\$0	\$0	\$0
16	254	Total Other Rate Base		\$0	\$0	\$0	\$0	\$0	\$0
17									
		Less: Accumulated Deferred Taxes (ADIT)							
18		ADIT	TOTPIS	\$211,627	\$0	\$277	\$131,501	\$0	\$6,674
19	190	ADIT - Other Property	TOTPIS	(\$704,698)	\$0	(\$923)	(\$437,886)	\$0	(\$22,225)
20	282	Total Accumulated Deferred Taxes		(\$493,070)	\$0	(\$646)	(\$306,384)	\$0	(\$15,550)
21									
22		TOTAL RATE BASE		\$5,729,115	\$0	\$8,789	\$1,351,797	\$0	\$79,707

UNS ELECTRIC INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNSE	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1		Steam Power Generation Expense							
2	500	Operation Supervision & Engineering	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL	0	0	0	0	0	0
4	502	Steam Expenses	DPROD	0	0	0	0	0	0
5	505	Electric Expenses	DPROD	0	0	0	0	0	0
6	506	Miscellaneous Steam Power Expenses	DPROD	0	0	0	0	0	0
7	507	Rents	DPROD	0	0	0	0	0	0
8	510	Maintenance Supervision & Engineering	DPROD	0	0	0	0	0	0
9	511	Maintenance of Structures	DPROD	0	0	0	0	0	0
10	512	Maintenance of Boiler Plant	DPROD	0	0	0	0	0	0
11	513	Maintenance of Electric Plant	DPROD	0	0	0	0	0	0
12	514	Maintenance Miscellaneous Steam Plant	DPROD	0	0	0	0	0	0
13	411	FAS 143 Accretion Expense	DPROD	0	0	0	0	0	0
14	412	Loss from Disposition of Utility Plant	DPROD	0	0	0	0	0	0
15		Total Steam Power Generation Expense		\$0	\$0	\$0	\$0	\$0	\$0
16		Other Power Generation Expense							
17	546	Operation Supervision & Engineering	DPROD	\$3,405,721	\$2,059,532	\$292,982	\$903,522	\$144,145	\$5,541
18	547	PPFAC - Fuel	EFUEL	5,543,690	2,876,726	412,514	1,952,621	299,177	2,651
19	548 & 549	Generation Exp & Misc Other Power Generation	DPROD	669,155	404,656	57,565	177,524	28,322	1,089
20	550	Rents	DPROD	0	0	0	0	0	0
21	551	Maintenance Supervision & Engineering	DPROD	6,512	3,938	560	1,728	276	11
22	552-554	Maintenance Structures, Generating, Other	DPROD	1,384,519	837,256	119,105	367,306	58,599	2,253
23	407	Regulatory Asset Amortization	DPROD	3,100,000	1,874,654	286,682	822,416	131,206	5,043
24		Total Other Power Generation Expense		\$14,109,597	\$8,056,761	\$1,149,408	\$4,225,117	\$661,724	\$16,587
25		Total Production Expense		\$14,109,597	\$8,056,761	\$1,149,408	\$4,225,117	\$661,724	\$16,587
26		Other Power Supply Expense							
27		PPFAC - Purchased Power							
28	555	PPFAC - DEMAND	EPROD	\$0	\$0	\$0	\$0	\$0	\$0
29	555	PPFAC - ENERGY	EFUEL	62,964,670	32,673,564	4,685,296	22,177,679	3,398,027	30,105
30		TOTAL PURCHASED POWER		\$62,964,670	\$32,673,564	\$4,685,296	\$22,177,679	\$3,398,027	\$30,105
31	556	System Control and Load Dispatching	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
32	557	Other Expenses and Accretion Expense	DPROD	916,543	554,258	78,847	243,154	38,792	1,491
33		Total Power Supply Expense		\$63,881,212	\$33,227,822	\$4,764,143	\$22,420,833	\$3,436,819	\$31,596
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	9,014,026	\$4,677,549	\$670,747	\$3,174,958	\$486,462	\$4,310
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	14,531,456	8,787,564	1,250,088	3,855,128	615,035	23,642
36		Total Transmission Plant		\$23,545,482	\$13,465,114	\$1,920,835	\$7,030,085	\$1,101,497	\$27,951

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNSE	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1		Distribution Plant							
2	580	Operation Supervision & Engineering	LAB58189	\$416,745	\$286,542	\$37,879	\$111,623	\$0	\$701
3	581	Load Dispatching	DISTPS	860,035	538,656	76,549	225,579	0	19,250
4	582	Station Expenses	DISTPS	69,023	43,230	6,143	18,104	0	1,545
5	583	Overhead Line Expenses	OHDIST	542,487	346,965	49,307	145,302	0	912
6	584	Underground Line Expenses	UGDIST	309,851	198,175	28,163	82,992	0	521
7	585	Street Lighting & Signal System Expenses	DDISTLG	0	0	0	0	0	0
8	586	Meter Expenses	CMETERS	721,222	125,478	462,393	132,458	894	0
9	587	Customer Installations Expense	CMETERS	76,287	13,272	48,909	14,011	95	0
10	588	Miscellaneous Distribution Expenses	DISTPS	756,371	483,761	68,748	202,590	0	1,272
11	589	Rents	DISTPS	26,605	16,663	2,368	6,978	0	596
12	590	Maintenance Supervision & Engineering	LAB59198	25	16	2	7	0	0
13	591	Maintenance of Structures	DISTPS	0	0	0	0	0	0
14	592	Maintenance of Station Equipment	DISTPS	903,797	566,065	80,444	237,057	0	20,230
15	593	Maintenance of Overhead Lines	OHDIST	589,548	377,064	53,585	157,907	0	992
16	594	Maintenance of Underground Lines	UGDIST	102,120	65,314	9,282	27,352	0	172
17	595	Maintenance of Line Transformers	PLT368	92,619	59,237	8,418	24,807	0	156
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLG	27,094	0	0	0	0	27,094
19	597	Maintenance of Meters	CMETERS	2,080	362	1,334	382	3	0
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPS	14,028	8,875	1,423	3,549	0	181
21	407	Regulatory Asset Amortization	DISTPS	0	0	0	0	0	0
22		Total Distribution Plant		\$5,509,935	\$3,109,676	\$934,946	\$1,390,698	\$992	\$73,622
23		Customer Account Expense							
24	901&907	Supervision	CSUPV	\$353,028	\$306,501	\$32,495	\$5,146	\$15	\$8,861
24	902	Meter Reading Expenses	CREAD	651,708	580,400	61,534	9,745	28	0
25	903	Customer Records & Collection Expenses	CBILLCOL	2,889,804	2,509,015	266,007	42,127	121	72,533
26	904	Uncollectible Accounts	EUNCOL	505,677	242,660	44,550	191,620	23,172	3,673
27	905	Customer Accounts Expenses Supervision	LAB900	(2,533)	(2,199)	(233)	(37)	(0)	(64)
28	908	Customer Assistance Expenses	CCUSINFO	121,102	105,145	11,147	1,765	5	3,040
29	909	Informational and Instructional Advertising Expenses	CCUSINFO	407,788	354,054	37,537	5,945	17	10,235
30	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO	2,496	2,167	230	36	0	63
31		Total Customer Account Expense		\$4,929,060	\$4,097,743	\$453,268	\$256,349	\$23,359	\$98,341
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$42,550,384	\$25,852,569	\$4,045,343	\$10,949,628	\$1,488,394	\$213,850
33	920-935	Administrative and General Expense	OMMGENL	\$8,408,208	\$5,479,419	\$937,779	\$1,722,621	\$203,587	\$65,803
34		Total Operation and Maintenance Expense		\$120,384,494	\$67,436,536	\$10,160,378	\$37,045,703	\$5,427,977	\$313,899

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNSE	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1	301-303	Depreciation and Amortization							
		Total Intangible Plant Depreciation Expense	PISGENL	\$1,836,827	\$1,145,098	\$176,935	\$472,185	\$25,792	\$16,818
2	500-547	Production Depreciation Expense	DPROD	\$4,912,792	\$2,970,898	\$422,629	\$1,303,341	\$207,931	\$7,993
3		Transmission NonEHV	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EHV	DTEHV	\$0	\$0	\$0	\$0	\$0	\$0
5		Total Transmission Depreciation Expense		\$0	\$0	\$0	\$0	\$0	\$0
6	360	Distribution Plant Depreciation Expense							
7	361	Land & Rights	PLT360	\$1,070	\$685	\$97	\$287	\$0	\$2
8	362	Structures & Improvements	PLT361	85,623	54,763	7,782	22,934	0	144
9	364	Station Equipment	PLT362	913,346	584,160	83,015	244,635	0	1,336
10	365	Poles, Towers, & Fixtures	PLT364	652,041	417,033	59,265	174,646	0	1,097
11	366	Overhead Conductors & Devices	PLT365	734,953	470,063	66,801	196,853	0	1,236
12	367	Underground Conduit	PLT366	211,032	134,973	19,181	56,524	0	355
13	368	Underground Conductors & Devices	PLT367	546,264	349,381	49,651	146,314	0	919
14	369	Line Transformers	PLT368	1,276,133	816,191	115,990	341,805	0	2,146
15	370	Services	PLT369	155,540	138,521	14,686	2,326	7	0
16	373	Meters	PLT370	220,357	38,338	141,276	40,470	273	0
17		Street Lighting & Signal Systems	PLT373	54,913	0	0	0	0	54,913
18		Other	DISTPIS	0	0	0	0	0	0
18		Total All Distribution Depreciation Expense		\$4,851,273	\$3,004,106	\$557,744	\$1,226,793	\$280	\$62,349
19		General Plant Depreciation Expense	GENPLS	\$1,458,632	\$909,327	\$140,505	\$374,964	\$20,481	\$13,355
20		Total Depreciation Expense		\$13,059,523	\$8,029,429	\$1,297,813	\$3,377,283	\$254,484	\$100,515
21	408	Taxes Other Than Income Taxes							
22	408	Property Tax - Production	DPROD	\$1,444,855	\$873,743	\$124,296	\$383,313	\$61,153	\$2,351
23	408	Property Tax - Transmission	DTEHV	0	0	0	0	0	0
24	408	Property Tax - Distribution	DISTPIS	0	0	0	0	0	0
25	408	Property Tax - General	GENPLS	4,010,589	2,537,374	406,793	1,014,629	110	51,683
26	408	Payroll	TOTPIS	234,225	146,019	22,562	60,211	3,289	2,145
27	408	Medical and Dental	TOTPIS	360,900	224,989	34,764	92,775	5,068	3,304
28	408	Other	TOTPIS	83,077	51,791	8,003	21,356	1,167	761
29	408	Total Taxes Other Than Income Taxes		\$6,149,421	\$3,843,749	\$597,937	\$1,576,340	\$71,007	\$60,388
30		Interest on Customer Deposits							
31	431	Customer Deposit Interest Expense	DISTPIS	\$7,440	\$3,677	\$3,249	\$514	\$0	\$0
32		Income Taxes							
33	409	Current Income Tax - State & Federal	TOTPIS	\$1,291,053	\$804,856	\$124,362	\$331,885	\$18,128	\$11,821
34		Total Operating Expense - Excluding Income Taxes		\$139,600,878	\$79,313,391	\$12,059,377	\$41,999,940	\$5,753,469	\$474,802
35		Total Operating Expense - Including Taxes		\$140,891,931	\$80,118,247	\$12,183,739	\$42,331,725	\$5,771,597	\$486,623

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		RESIDENTIAL STANDARD SERVICE ENERGY		BLANK ENERGY		SMALL GENERAL SERVICE ENERGY		CUSTOMER
			DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	
1		Distribution Plant									
2	580	Operation Supervision & Engineering	\$173,252	\$0	\$93,290	\$0	\$0	\$0	\$24,621	\$0	\$13,257
3	581	Load Dispatching	538,656	0	0	0	0	0	76,549	0	0
4	582	Station Expenses	43,230	0	0	0	0	0	6,143	0	0
5	583	Overhead Line Expenses	225,527	0	121,438	0	0	0	32,050	0	17,258
6	584	Underground Line Expenses	0	0	198,175	0	0	0	0	0	28,163
7	585	Street Lighting & Signal System Expenses	0	0	0	0	0	0	0	0	0
8	586	Meter Expenses	0	0	125,478	0	0	0	0	0	0
9	587	Customer Installations Expense	0	0	13,272	0	0	0	0	0	462,393
10	588	Miscellaneous Distribution Expenses	193,504	0	290,257	0	0	0	27,499	0	48,909
11	589	Rents	16,663	0	0	0	0	0	2,368	0	41,249
12	590	Maintenance Supervision & Engineering	10	0	6	0	0	0	1	0	1
13	591	Maintenance of Structures	0	0	0	0	0	0	0	0	0
14	592	Maintenance of Station Equipment	566,065	0	0	0	0	0	80,444	0	0
15	593	Maintenance of Overhead Lines	245,092	0	131,972	0	0	0	34,830	0	18,755
16	594	Maintenance of Underground Lines	0	0	65,314	0	0	0	0	0	9,282
17	595	Maintenance of Line Transformers	23,695	0	35,542	0	0	0	3,367	0	5,051
18	596	Maintenance of Street Lighting & Signal Systems	0	0	0	0	0	0	0	0	0
19	597	Maintenance of Meters	0	0	362	0	0	0	0	0	1,334
20	598	Maintenance of Miscellaneous Distribution Plant	4,799	0	4,076	0	0	0	682	0	741
21	407	Regulatory Asset Amortization	0	0	0	0	0	0	0	0	0
22		Total Distribution Plant	\$2,030,494	\$0	\$1,079,182	\$0	\$0	\$0	\$288,555	\$0	\$646,391
23		Customer Account Expense									
24	901&907	Supervision	\$0	\$0	\$306,501	\$0	\$0	\$0	\$0	\$0	\$32,495
25	902	Meter Reading Expenses	0	0	580,400	0	0	0	0	0	61,534
26	903	Customer Records & Collection Expenses	0	0	2,509,015	0	0	0	0	0	266,007
27	904	Uncollectible Accounts	242,660	0	0	0	0	0	44,550	0	0
28	905	Customer Accounts Expenses Supervision	0	0	(2,199)	0	0	0	0	0	(233)
29	908	Customer Assistance Expenses	0	0	105,145	0	0	0	0	0	11,147
30	909	Informational and Instructional Advertising Expenses	0	0	354,054	0	0	0	0	0	37,537
31	910	Miscellaneous Customer Service & Informational Expenses	0	0	2,167	0	0	0	0	0	230
		Total Customer Account Expense	\$242,660	\$0	\$3,855,083	\$0	\$0	\$0	\$44,550	\$0	\$408,718
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G	\$16,240,755	\$4,677,549	\$4,934,265	\$0	\$0	\$0	\$2,320,087	\$670,747	\$1,055,109
33	920-935	Administrative and General Expense	\$3,295,458	\$0	\$2,183,961	\$0	\$0	\$0	\$470,775	\$0	\$467,003
34		Total Operation and Maintenance Expense	\$20,090,471	\$40,227,839	\$7,118,226	\$0	\$0	\$0	\$2,869,709	\$5,768,557	\$1,522,112

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		RESIDENTIAL STANDARD SERVICE		BLANK ENERGY		SMALL GENERAL SERVICE	
			DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY
1	301-303	Depreciation and Amortization								
		Total Intangible Plant Depreciation Expense	\$788,186	\$0	\$356,912	\$0	\$0	\$0	\$112,063	\$64,871
2	500-547	Production Depreciation Expense	\$2,970,898	\$0	\$0	\$0	\$0	\$0	\$422,629	\$0
3		Transmission NonEHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Total Transmission Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Distribution Plant Depreciation Expense								
7	360	Land & Rights	\$685	\$0	\$0	\$0	\$0	\$0	\$97	\$0
8	361	Structures & Improvements	54,763	0	0	0	0	0	7,782	0
9	362	Station Equipment	584,160	0	0	0	0	0	83,015	0
10	364	Poles, Towers, & Fixtures	166,813	0	250,220	0	0	0	23,706	0
11	365	Overhead Conductors & Devices	305,541	0	164,522	0	0	0	43,421	0
12	366	Underground Conduit	0	0	134,973	0	0	0	0	0
13	367	Underground Conductors & Devices	227,097	0	122,283	0	0	0	32,273	0
14	368	Line Transformers	326,476	0	489,715	0	0	0	46,396	0
15	369	Services	0	0	138,521	0	0	0	0	0
16	370	Meters	0	0	38,338	0	0	0	0	0
17	373	Street Lighting & Signal Systems	0	0	0	0	0	0	0	0
18		Other	0	0	0	0	0	0	0	0
18		Total All Distribution Depreciation Expense	\$1,665,535	\$0	\$1,338,571	\$0	\$0	\$0	\$236,690	\$321,054
19		General Plant Depreciation Expense	\$625,901	\$0	\$283,425	\$0	\$0	\$0	\$88,990	\$51,515
20		Total Depreciation Expense	\$6,050,520	\$0	\$1,978,909	\$0	\$0	\$0	\$860,373	\$437,440
21		Taxes Other Than Income Taxes								
22	408	Property Tax - Production	\$873,743	\$0	\$0	\$0	\$0	\$0	\$124,296	\$0
23	408	Property Tax - Transmission	0	0	0	0	0	0	0	0
24	408	Property Tax - Distribution	0	0	0	0	0	0	0	0
25	408	Property Tax - General	1,371,942	0	1,165,432	0	0	0	194,968	0
26	408	Payroll	100,506	0	45,512	0	0	0	14,290	0
27	408	Medical and Dental	154,863	0	70,126	0	0	0	22,018	0
28	408	Other	35,649	0	16,143	0	0	0	5,068	0
29	408		6,769	0	3,065	0	0	0	962	0
30		Total Taxes Other Than Income Taxes	\$2,543,471	\$0	\$1,300,278	\$0	\$0	\$0	\$361,602	\$57,236,335
31		Interest on Customer Deposits								
32	431	Customer Deposit Interest Expense	\$3,677	\$0	\$0	\$0	\$0	\$0	\$3,249	\$0
33		Income Taxes								
34	409	Current Income Tax - State & Federal	\$553,993	\$0	\$250,863	\$0	\$0	\$0	\$78,766	\$0
35		Total Operating Expense - Excluding Income Taxes	\$28,688,139	\$40,227,839	\$10,397,413	\$0	\$0	\$0	\$4,094,932	\$5,768,557
36		Total Operating Expense - Including Taxes	\$29,242,132	\$40,227,839	\$10,648,276	\$0	\$0	\$0	\$4,173,698	\$5,768,557

UNIS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	MEDIUM/LARGE GENERAL SERVICE ENERGY	CUSTOMER	DEMAND	BLANK ENERGY	CUSTOMER
1		Steam Power Generation Expense							
2	500	Operation Supervision & Engineering	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL	0	0	0	0	0	0
4	502	Steam Expenses	DPROD	0	0	0	0	0	0
5	505	Electric Expenses	DPROD	0	0	0	0	0	0
6	506	Miscellaneous Steam Power Expenses	DPROD	0	0	0	0	0	0
7	507	Rents	DPROD	0	0	0	0	0	0
8	510	Maintenance Supervision & Engineering	DPROD	0	0	0	0	0	0
9	511	Maintenance of Structures	DPROD	0	0	0	0	0	0
10	512	Maintenance of Boiler Plant	DPROD	0	0	0	0	0	0
11	513	Maintenance of Electric Plant	DPROD	0	0	0	0	0	0
12	514	Maintenance Miscellaneous Steam Plant	DPROD	0	0	0	0	0	0
13	411	FAS 143 Accretion Expense	DPROD	0	0	0	0	0	0
14	412	Loss from Disposition of Utility Plant	DPROD	0	0	0	0	0	0
15		Total Steam Power Generation Expense		\$0	\$0	\$0	\$0	\$0	\$0
16		Other Power Generation Expense							
17	546	Operation Supervision & Engineering	DPROD	\$903,522	\$0	\$0	\$0	\$0	\$0
18	547	PPFAC - Fuel	EFUEL	0	1,952,621	0	0	0	0
19	548 & 549	Generation Exp. & Misc Other Power Generation	DPROD	177,524	0	0	0	0	0
20	550	Rents	DPROD	0	0	0	0	0	0
21	551	Maintenance Supervision & Engineering	DPROD	1,728	0	0	0	0	0
22	552-554	Maintenance Structures, Generating, Other	DPROD	367,306	0	0	0	0	0
23	407	Regulatory Asset Amortization	DPROD	822,416	0	0	0	0	0
24		Total Other Power Generation Expense		\$2,272,495	\$1,952,621	\$0	\$0	\$0	\$0
25		Total Production Expense		\$2,272,495	\$1,952,621	\$0	\$0	\$0	\$0
26		Other Power Supply Expense							
27		PPFAC - Purchased Power							
28	555	PPFAC - DEMAND	EPROD	\$0	\$0	\$0	\$0	\$0	\$0
29	555	PPFAC - ENERGY	EFUEL	0	22,177,679	0	0	0	0
30		TOTAL PURCHASED POWER		\$0	\$22,177,679	\$0	\$0	\$0	\$0
31	556	System Control and Load Dispatching	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
32	557	Other Expenses and Accretion Expense	DPROD	243,154					
33		Total Power Supply Expense		\$243,154	\$22,177,679	\$0	\$0	\$0	\$0
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	\$0	\$3,174,958	\$0	\$0	\$0	\$0
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	3,855,128	0	0	0	0	0
36		Total Transmission Plant		\$3,855,128	\$3,174,958	\$0	\$0	\$0	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	MEDIUM/LARGE ENERGY	GENERAL SERVICE	CUSTOMER	DEMAND	BLANK ENERGY	CUSTOMER
1		Distribution Plant								
2	580	Operation Supervision & Engineering	LAB58189	\$72,555	\$0	\$0	\$39,088	\$0	\$0	\$0
3	581	Load Dispatching	DISTPIS	225,579	0	0	0	0	0	0
4	582	Station Expenses	DISTPIS	18,104	0	0	0	0	0	0
5	583	Overhead Line Expenses	OHDIST	94,446	0	0	50,856	0	0	0
6	584	Underground Line Expenses	UGDIST	0	0	0	82,992	0	0	0
7	585	Street Lighting & Signal System Expenses	DDISTLTG	0	0	0	0	0	0	0
8	586	Meter Expenses	CMETERS	0	0	0	132,458	0	0	0
9	587	Customer Installations Expense	CMETERS	0	0	0	14,011	0	0	0
10	588	Miscellaneous Distribution Expenses	DISTPIS	81,036	0	0	121,554	0	0	0
11	589	Rents	DISTPIS	6,978	0	0	0	0	0	0
12	590	Maintenance Supervision & Engineering	LAB59198	4	0	0	2	0	0	0
13	591	Maintenance of Structures	DISTPIS	0	0	0	0	0	0	0
14	592	Maintenance of Station Equipment	DISTPIS	237,057	0	0	0	0	0	0
15	593	Maintenance of Overhead Lines	OHDIST	102,600	0	0	55,268	0	0	0
16	594	Maintenance of Underground Lines	UGDIST	0	0	0	27,352	0	0	0
17	595	Maintenance of Line Transformers	PLT368	9,923	0	0	14,884	0	0	0
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLTG	0	0	0	0	0	0	0
19	597	Maintenance of Meters	CMETERS	0	0	0	382	0	0	0
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPIS	2,010	0	0	1,539	0	0	0
21	407	Regulatory Asset Amortization	DISTPIS	0	0	0	0	0	0	0
22		Total Distribution Plant		\$850,333	\$0	\$0	\$540,366	\$0	\$0	\$0
23		Customer Account Expense								
24	901&907	Supervision	CSUPV	\$0	\$0	\$0	\$5,146	\$0	\$0	\$0
24	902	Meter Reading Expenses	CREAD	0	0	0	9,745	0	0	0
25	903	Customer Records & Collection Expenses	CBILLCOL	0	0	0	42,127	0	0	0
26	904	Uncollectible Accounts	EUNCOL	191,620	0	0	0	0	0	0
27	905	Customer Accounts Expenses Supervision	LAB900	0	0	0	(37)	0	0	0
28	908	Customer Assistance Expenses	CCUSINFO	0	0	0	1,765	0	0	0
29	909	Informational and Instructional Advertising Expenses	CCUSINFO	0	0	0	5,945	0	0	0
30	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO	0	0	0	36	0	0	0
31		Total Customer Account Expense		\$191,620	\$0	\$0	\$64,728	\$0	\$0	\$0
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$7,169,576	\$3,174,958	\$0	\$605,094	\$0	\$0	\$0
33	920-935	Administrative and General Expense	OMXGENL	\$1,454,799	\$0	\$0	\$267,822	\$0	\$0	\$0
34		Total Operation and Maintenance Expense		\$8,667,529	\$27,305,258	\$0	\$872,916	\$0	\$0	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		MEDIUM/LARGE GENERAL SERVICE ENERGY		DEMAND		BLANK ENERGY		CUSTOMER
			Allocation		DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	
Depreciation and Amortization											
1	301-303	Total Intangible Plant Depreciation Expense	PISXGENL		\$0	\$134,776	\$0	\$0	\$0	\$0	\$0
2	500-547	Production Depreciation Expense	DPROD		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		Transmission NonEHV	DTNEHV		\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EHV	DTEHV		0	0	0	0	0	0	0
5		Total Transmission Depreciation Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant Depreciation Expense											
6	360	Land & Rights	PLT360		\$287	\$0	\$0	\$0	\$0	\$0	\$0
7	361	Structures & Improvements	PLT361		22,934	0	0	0	0	0	0
8	362	Station Equipment	PLT362		244,635	0	0	0	0	0	0
9	364	Poles, Towers, & Fixtures	PLT364		69,858	0	104,787	0	0	0	0
10	365	Overhead Conductors & Devices	PLT365		127,955	0	68,899	0	0	0	0
11	366	Underground Conduit	PLT366		0	56,524	0	0	0	0	0
12	367	Underground Conductors & Devices	PLT367		95,104	0	51,210	0	0	0	0
13	368	Line Transformers	PLT368		136,722	0	205,083	0	0	0	0
14	369	Services	PLT369		0	0	2,326	0	0	0	0
15	370	Meters	PLT370		0	0	40,470	0	0	0	0
16	373	Street Lighting & Signal Systems	PLT373		0	0	0	0	0	0	0
17		Other	DISTPIS		0	0	0	0	0	0	0
18		Total All Distribution Depreciation Expense			\$697,494	\$0	\$529,299	\$0	\$0	\$0	\$0
19		General Plant Depreciation Expense	GENLPIS		\$267,938	\$0	\$107,026	\$0	\$0	\$0	\$0
20		Total Depreciation Expense			\$2,606,182	\$0	\$771,101	\$0	\$0	\$0	\$0
Taxes Other Than Income Taxes											
21	408	Property Tax - Production	DPROD		\$383,313	\$0	\$0	\$0	\$0	\$0	\$0
22	408	Property Tax - Transmission	DTNEHV		0	0	0	0	0	0	0
23	408	Property Tax - Distribution	DTEHV		0	0	0	0	0	0	0
24	408	Property Tax - General	DISTPIS		574,543	0	440,086	0	0	0	0
25	408	Payroll	GENLPIS		43,025	0	17,186	0	0	0	0
26	408	Medical and Dental	TOTPIS		66,294	0	26,481	0	0	0	0
27	408	Other	TOTPIS		15,261	0	6,096	0	0	0	0
28	408	Total Taxes Other Than Income Taxes	TOTPIS		2,898	0	1,157	0	0	0	0
29		Interest on Customer Deposits			\$1,085,334	\$0	\$491,006	\$0	\$0	\$0	\$0
30		Customer Deposit Interest Expense	DISTPIS		\$514	\$0	\$0	\$0	\$0	\$0	\$0
31	431	Income Taxes	TOTPIS		\$237,155	\$0	\$94,730	\$0	\$0	\$0	\$0
32	409	Current Income Tax - State & Federal			\$12,559,560	\$27,305,258	\$2,135,022	\$0	\$0	\$0	\$0
33		Total Operating Expense - Excluding Income Taxes			\$12,796,715	\$27,305,258	\$2,229,752	\$0	\$0	\$0	\$0
34		Total Operating Expense - Including Taxes			\$12,796,715	\$27,305,258	\$2,229,752	\$0	\$0	\$0	\$0

UNSC ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation
1		Steam Power Generation Expense	
2	500	Operation Supervision & Engineering	DPROD
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL
4	502	Steam Expenses	DPROD
5	505	Electric Expenses	DPROD
6	506	Miscellaneous Steam Power Expenses	DPROD
7	507	Rents	DPROD
8	510	Maintenance Supervision & Engineering	DPROD
9	511	Maintenance of Structures	DPROD
10	512	Maintenance of Boiler Plant	DPROD
11	513	Maintenance of Electric Plant	DPROD
12	514	Maintenance Miscellaneous Steam Plant	DPROD
13	411	FAS 143 Accretion Expense	DPROD
14	412	Loss from Disposition of Utility Plant	DPROD
15		Total Steam Power Generation Expense	
16		Other Power Generation Expense	
17	546	Operation Supervision & Engineering	DPROD
18	547	PPFAC - Fuel	EFUEL
19	548 & 549	Generation Exp & Misc Other Power Generation	DPROD
20	550	Rents	DPROD
21	551	Maintenance Supervision & Engineering	DPROD
22	552-554	Maintenance Structures, Generating, Other	DPROD
23	407	Regulatory Asset Amortization	DPROD
24		Total Other Power Generation Expense	
25		Total Production Expense	
26		Other Power Supply Expense	
27		PPFAC - Purchased Power	
28	555	PPFAC - DEMAND	EPROD
29	555	PPFAC - ENERGY	EFUEL
30		TOTAL PURCHASED POWER	
31	556	System Control and Load Dispatching	DPROD
32	557	Other Expenses and Accretion Expense	DPROD
33		Total Power Supply Expense	
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN
36		Total Transmission Plant	

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation
1		Distribution Plant	
2	580	Operation Supervision & Engineering	LAB58189
3	581	Load Dispatching	DISTPI
4	582	Station Expenses	DISTPI
5	583	Overhead Line Expenses	OHDIJST
6	584	Underground Line Expenses	UGDIJST
7	585	Street Lighting & Signal System Expenses	DDISTLTG
8	586	Meter Expenses	CMETERS
9	587	Customer Installations Expense	CMETERS
10	588	Miscellaneous Distribution Expenses	DISTPI
11	589	Rents	DISTPI
12	590	Maintenance Supervision & Engineering	LAB59198
13	591	Maintenance of Structures	DISTPI
14	592	Maintenance of Station Equipment	DISTPI
15	593	Maintenance of Overhead Lines	OHDIJST
16	594	Maintenance of Underground Lines	UGDIJST
17	595	Maintenance of Line Transformers	PLT368
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLTG
19	597	Maintenance of Meters	CMETERS
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPI
21	407	Regulatory Asset Amortization	DISTPI
22		Total Distribution Plant	
23		Customer Account Expense	
24	901&907	Supervision	CSUPV
24	902	Meter Reading Expenses	CREAD
25	903	Customer Records & Collection Expenses	CBILCOL
26	904	Uncollectible Accounts	EUNCOL
27	905	Customer Accounts Expenses Supervision	LAB900
28	908	Customer Assistance Expenses	CCUSINFO
29	909	Informational and Instructional Advertising Expenses	CCUSINFO
30	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO
31		Total Customer Account Expense	
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G	
33	920-935	Administrative and General Expense	OMXGENL
34		Total Operation and Maintenance Expense	

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation
1	301-303	Depreciation and Amortization	PISGENL
		Total Intangible Plant Depreciation Expense	
2	500-547	Production Depreciation Expense	DPROD
3		Transmission NonEHV	DTNEHV
4		Transmission EHV	DTEHV
5		Total Transmission Depreciation Expense	
6	360	Distribution Plant Depreciation Expense	
7	361	Land & Rights	PLT360
8	362	Structures & Improvements	PLT361
9	364	Station Equipment	PLT362
10	365	Poles, Towers, & Fixtures	PLT364
11	366	Overhead Conductors & Devices	PLT365
12	367	Underground Conduit	PLT366
13	368	Underground Conductors & Devices	PLT367
14	369	Line Transformers	PLT368
15	370	Services	PLT369
16	373	Meters	PLT370
17		Street Lighting & Signal Systems	PLT373
18		Other	DISTPIS
		Total All Distribution Depreciation Expense	
19		General Plant Depreciation Expense	GENLPIIS
20		Total Depreciation Expense	
21		Taxes Other Than Income Taxes	
22	408	Property Tax - Production	DPROD
23	408	Property Tax - Transmission	DTNEHV
24	408	Property Tax - Distribution	DTEHV
25	408	Property Tax - Distribution	DISTPIS
26	408	Property Tax - General	GENLPIIS
27	408	Payroll	TOTPIS
28	408	Medical and Dental	TOTPIS
29	408	Other	TOTPIS
30		Total Taxes Other Than Income Taxes	
31		Interest on Customer Deposits	
32	431	Customer Deposit Interest Expense	DISTPIS
33		Income Taxes	
34	409	Current Income Tax - State & Federal	TOTPIS
35		Total Operating Expense - Excluding Income Taxes	
36		Total Operating Expense - Including Taxes	

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	LARGE POWER SERVICE ENERGY	CUSTOMER	DEMAND	LIGHTING ENERGY	CUSTOMER
1		Steam Power Generation Expense							
2	500	Operation Supervision & Engineering	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL						
4	502	Steam Expenses	DPROD	0	0	0	0	0	0
5	505	Electric Expenses	DPROD	0	0	0	0	0	0
6	506	Miscellaneous Steam Power Expenses	DPROD	0	0	0	0	0	0
7	507	Rents	DPROD	0	0	0	0	0	0
8	510	Maintenance Supervision & Engineering	DPROD	0	0	0	0	0	0
9	511	Maintenance of Structures	DPROD	0	0	0	0	0	0
10	512	Maintenance of Boiler Plant	DPROD	0	0	0	0	0	0
11	513	Maintenance of Electric Plant	DPROD	0	0	0	0	0	0
12	514	Maintenance Miscellaneous Steam Plant	DPROD	0	0	0	0	0	0
13	411	FAS 143 Accretion Expense	DPROD	0	0	0	0	0	0
14	412	Loss from Disposition of Utility Plant	DPROD	0	0	0	0	0	0
15		Total Steam Power Generation Expense		\$0	\$0	\$0	\$0	\$0	\$0
16		Other Power Generation Expense							
17	546	Operation Supervision & Engineering	DPROD	\$144,145	\$0	\$0	\$5,541	\$0	\$0
18	547	PPFAC - Fuel	EFUEL	0	299,177	0	0	2,651	0
19	548 & 549	Generation Exp & Misc Other Power Generation	DPROD	28,322	0	0	1,089	0	0
20	550	Rents	DPROD	0	0	0	0	0	0
21	551	Maintenance Supervision & Engineering	DPROD	276	0	0	11	0	0
22	552-554	Maintenance Structures, Generating, Other	DPROD	58,599	0	0	2,253	0	0
23	407	Regulatory Asset Amortization	DPROD	131,206	0	0	5,043	0	0
24		Total Other Power Generation Expense		\$362,547	\$299,177	\$0	\$13,936	\$2,651	\$0
25		Total Production Expense		\$362,547	\$299,177	\$0	\$13,936	\$2,651	\$0
26		Other Power Supply Expense							
27		PPFAC - Purchased Power							
28	555	PPFAC - DEMAND	EPROD	\$0	\$0	\$0	\$0	\$0	\$0
29	555	PPFAC - ENERGY	EFUEL	0	3,398,027	0	0	30,105	0
30		TOTAL PURCHASED POWER		\$0	\$3,398,027	\$0	\$0	\$30,105	\$0
31	556	System Control and Load Dispatching	DPROD	\$0	\$0	\$0	\$0	\$0	\$0
32	557	Other Expenses and Accretion Expense	DPROD	38,792	-	-	1,491	-	-
33		Total Power Supply Expense		\$38,792	\$3,398,027	\$0	\$1,491	\$30,105	\$0
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	\$0	\$486,462	\$0	\$0	\$4,310	\$0
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	615,035	0	0	23,642	0	0
36		Total Transmission Plant		\$615,035	\$486,462	\$0	\$23,642	\$4,310	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		LARGE POWER SERVICE ENERGY		DEMAND		LIGHTING ENERGY		CUSTOMER
1		Distribution Plant									
2	580	Operation Supervision & Engineering	LAB56189		\$0	\$0	\$0	\$456	\$0	\$245	
3	581	Load Dispatching	DISTPS		0	0	0	19,250	0	0	
4	582	Station Expenses	DISTPS		0	0	0	1,545	0	0	
5	583	Overhead Line Expenses	OHDIST		0	0	0	593	0	319	
6	584	Underground Line Expenses	UGDIST		0	0	0	0	0	0	
7	585	Street Lighting & Signal System Expenses	DDISTLTG		0	0	0	0	0	0	
8	586	Meter Expenses	CMETERS		0	0	894	0	0	0	
9	587	Customer Installations Expense	CMETERS		0	0	95	0	0	0	
10	588	Miscellaneous Distribution Expenses	DISTPS		0	0	0	509	0	763	
11	589	Rents	DISTPS		0	0	0	596	0	0	
12	590	Maintenance Supervision & Engineering	LAB59198		0	0	0	0	0	0	
13	591	Maintenance of Structures	DISTPS		0	0	0	0	0	0	
14	592	Maintenance of Station Equipment	DISTPS		0	0	0	20,230	0	0	
15	593	Maintenance of Overhead Lines	OHDIST		0	0	0	645	0	347	
16	594	Maintenance of Underground Lines	UGDIST		0	0	0	0	0	172	
17	595	Maintenance of Line Transformers	PLT368		0	0	0	62	0	93	
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLTG		0	0	0	27,094	0	0	
19	597	Maintenance of Meters	CMETERS		0	0	3	0	0	0	
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPS		0	0	0	171	0	9	
21	407	Regulatory Asset Amortization	DISTPS		0	0	0	0	0	0	
22		Total Distribution Plant			\$0	\$0	\$992	\$71,151	\$0	\$2,471	
23		Customer Account Expense									
24	901&907	Supervision	CSUPV		\$0	\$0	\$15	\$0	\$0	\$8,861	
25	902	Meter Reading Expenses	CREAD		0	0	28	0	0	0	
26	903	Customer Records & Collection Expenses	CBILLCOL		0	0	121	0	0	72,533	
27	904	Uncollectible Accounts	EUNCOL		23,172	0	0	3,673	0	0	
28	905	Customer Accounts Expenses Supervision	LAB900		0	0	(0)	0	0	(64)	
29	908	Customer Assistance Expenses	CCUSINFO		0	0	5	0	0	3,040	
30	909	Informational and Instructional Advertising Expenses	CCUSINFO		0	0	17	0	0	10,235	
31	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO		0	0	0	0	0	63	
		Total Customer Account Expense			\$23,172	\$0	\$187	\$3,673	\$0	\$94,668	
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G			\$1,000,754	\$486,462	\$1,178	\$112,402	\$4,310	\$97,139	
33	920-935	Administrative and General Expense	OMXGENL		\$203,066	\$0	\$522	\$22,808	\$0	\$42,995	
34		Total Operation and Maintenance Expense			\$1,242,612	\$4,183,666	\$1,700	\$136,701	\$37,065	\$140,134	

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - EXPENSE ALLOCATION TO CLASSES OF SERVICE
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	DEMAND	LARGE POWER SERVICE ENERGY	CUSTOMER	DEMAND	LIGHTING ENERGY	CUSTOMER
Depreciation and Amortization									
1	301-303	Total Intangible Plant Depreciation Expense	PISXGENL	\$25,758	\$0	\$34	\$16,006	\$0	\$812
2	500-547	Production Depreciation Expense	DPROD	\$207,931	\$0	\$0	\$7,993	\$0	\$0
3		Transmission NonEHV	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EHV	DTEHV	\$0	\$0	\$0	\$0	\$0	\$0
5		Total Transmission Depreciation Expense		\$0	\$0	\$0	\$0	\$0	\$0
Distribution Plant Depreciation Expense									
6	360	Land & Rights	PLT360	\$0	\$0	\$0	\$2	\$0	\$0
7	361	Structures & Improvements	PLT361	0	0	0	144	0	0
8	362	Station Equipment	PLT362	0	0	0	1,536	0	0
9	364	Poles, Towers, & Fixtures	PLT364	0	0	0	439	0	658
10	365	Overhead Conductors & Devices	PLT365	0	0	0	804	0	433
11	366	Underground Conduit	PLT366	0	0	0	0	0	355
12	367	Underground Conductors & Devices	PLT367	0	0	0	597	0	322
13	368	Line Transformers	PLT368	0	0	0	859	0	1,288
14	369	Services	PLT369	0	0	7	0	0	0
15	370	Meters	PLT370	0	0	273	0	0	0
16	373	Street Lighting & Signal Systems	PLT373	0	0	0	54,913	0	0
17		Other	DISTPIS	0	0	0	0	0	0
18		Total All Distribution Depreciation Expense		\$0	\$0	\$280	\$59,293	\$0	\$3,055
19		General Plant Depreciation Expense	GENLPIS	\$20,455	\$0	\$27	\$12,710	\$0	\$645
20		Total Depreciation Expense		\$254,144	\$0	\$340	\$96,002	\$0	\$4,513
Taxes Other Than Income Taxes									
21		Property Tax - Production	DPROD	\$61,153	\$0	\$0	\$2,351	\$0	\$0
22	408	Property Tax - Transmission	DTNEHV	0	0	0	0	0	0
23	408	Property Tax - Distribution	DTEHV	0	0	0	0	0	0
24	408	Property Tax - General	DISTPIS	0	0	110	49,030	0	2,653
25	408	Payroll	GENLPIS	3,285	0	4	2,041	0	104
26	408	Medical and Dental	TOTPIS	5,061	0	7	3,145	0	160
27	408	Other	TOTPIS	1,165	0	2	724	0	37
28	408	Total Taxes Other Than Income Taxes	TOTPIS	221	0	0	137	0	7
29		Interest on Customer Deposits		\$70,884	\$0	\$123	\$57,428	\$0	\$2,960
30		Customer Deposit Interest Expense		\$0	\$0	\$0	\$0	\$0	\$0
31	431	Income Taxes	DISTPIS	\$0	\$0	\$0	\$0	\$0	\$0
32		Current Income Tax - State & Federal	TOTPIS	\$18,105	\$0	\$24	\$11,250	\$0	\$571
33	409	Total Operating Expense - Excluding Income Taxes		\$1,567,640	\$4,183,666	\$2,163	\$290,131	\$37,065	\$147,606
34		Total Operating Expense - Including Taxes		\$1,585,744	\$4,183,666	\$2,187	\$301,381	\$37,065	\$148,177

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF RATE BASE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	DIRECT ASSIGNMENT	PRODUCTION	TRANSMISSION EXPENSE	DEMAND	DISTRIBUTION PRIMARY
1	301-303	Total Intangible Plant	\$7,646,054	\$5,325,775	\$0	\$2,320,279	\$0	\$2,533,338	\$0	\$0	\$2,365,117
2		Total Steam Production									
3	310	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	311	Structures & Improvements	0	0	0	0	0	0	0	0	0
5	312	Boiler Plant Equipment	0	0	0	0	0	0	0	0	0
6	313	Engines & Engine-Driven Generators	0	0	0	0	0	0	0	0	0
7	314	Turbogenerator Units	0	0	0	0	0	0	0	0	0
8	315	Accessory Electric Equipment	0	0	0	0	0	0	0	0	0
9	316	Miscellaneous Power Plant Equipment	0	0	0	0	0	0	0	0	0
10	114	San Juan & Irvington Acquisition Adjustment	0	0	0	0	0	0	0	0	0
11	102	Electric Plant Purchased or Sold	0	0	0	0	0	0	0	0	0
12		Total Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Other Production Plant									
14	340	Land & Land Rights	(\$125,742)	(\$125,742)	\$0	\$0	\$0	(\$125,742)	\$0	\$0	\$0
15	341	Structures & Improvements	6,849,569	6,849,569	0	0	0	6,849,569	0	0	0
16	342	Fuel Holders, Producers, & Accessories	2,826,837	2,826,837	0	0	0	2,826,837	0	0	0
17	343	Prime Movers	62,410,318	62,410,318	0	0	0	62,410,318	0	0	0
18	344	Generators	73,947,185	73,947,185	0	0	0	73,947,185	0	0	0
19	345	Accessory Electric Equipment	13,563,682	13,563,682	0	0	0	13,563,682	0	0	0
20	346&347	Miscellaneous Power Plant Equipment	14,388,420	14,388,420	0	0	0	14,388,420	0	0	0
21		Total Other Production Plant	\$173,860,268	\$173,860,268	\$0	\$0	\$0	\$173,860,268	\$0	\$0	\$0
22		Total Production Plant	\$173,860,268	\$173,860,268	\$0	\$0	\$0	\$173,860,268	\$0	\$0	\$0
23	350-359	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	XXX	Intentionally Blank	0	0	0	0	0	0	0	0	0
25		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Distribution Plant									
27	360	Land & Rights	\$837,790	\$837,790	\$0	\$0	\$0	\$0	\$0	\$0	\$837,790
28	361	Structures & Improvements	6,085,135	6,085,135	0	0	0	0	0	0	6,085,135
29	362	Station Equipment	58,174,288	58,174,288	0	0	0	0	0	0	58,174,288
30	364	Poles, Towers, & Fixtures	74,467,314	74,467,314	0	0	0	0	0	0	74,467,314
31	365	Overhead Conductors & Devices	63,488,578	63,488,578	0	0	0	0	0	0	63,488,578
32	366	Underground Conduit	18,173,564	18,173,564	0	0	0	0	0	0	18,173,564
33	367	Underground Conductors & Devices	39,003,990	39,003,990	0	0	0	0	0	0	39,003,990
34	368	Line Transformers	65,409,315	65,409,315	0	0	0	0	0	0	65,409,315
35	369	Services	13,979,252	13,979,252	0	0	0	0	0	0	13,979,252
36	370	Meters	7,287,096	7,287,096	0	0	0	0	0	0	7,287,096
37	373	Street Lighting & Signal Systems	3,973,928	3,973,928	0	0	0	0	0	0	3,973,928
38	374	Asset Retirement Obligation	0	0	0	0	0	0	0	0	0
39		Total Distribution Plant	\$350,880,250	\$191,641,961	\$0	\$159,238,288	\$0	\$0	\$0	\$0	\$162,315,440
40		Total Plant Excluding Intang. & General Plant	\$524,740,517	\$365,502,229	\$0	\$159,238,288	\$0	\$173,860,268	\$0	\$0	\$162,315,440
41	389-398	General Plant	\$37,158,791	25,882,547	0	11,276,244	0	12,311,680	0	0	11,494,149
42		TOTAL PLANT IN SERVICE	\$569,545,363	\$396,710,551	\$0	\$172,834,812	\$0	\$188,705,286	\$0	\$0	\$176,174,705

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF RATE BASE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	DIRECT ASSIGNMENT	PRODUCTION	TRANSMISSION EXPENSE	DEMAND	DISTRIBUTION PRIMARY
1		Less: Accumulated Depreciation									
		Total Intangible Plant AD	\$2,493,520	\$1,736,834	\$0	\$756,686	\$0	\$826,168	\$0	\$0	\$771,308
2		Production Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		Other Production Plant	37,652,975	37,652,975	0	0	0	37,652,975	0	0	0
4		Total Production Plant AD	\$37,652,975	\$37,652,975	\$0	\$0	\$0	\$37,652,975	\$0	\$0	\$0
5		Transmission Non-EHV (138 KV & below) AD	0	0	0	0	0	0	0	0	0
6		Transmission EHV (345 KV & above) AD	0	0	0	0	0	0	0	0	0
7		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8		Distribution Plant AD									
9	360	Land & Rights	\$58,400	\$58,400	\$0	\$0	\$0	\$0	\$0	\$0	\$58,400
10	361	Structures & Improvements	2,360,634	2,360,634	0	0	0	0	0	0	2,360,634
11	362	Station Equipment	24,187,350	24,187,350	0	0	0	0	0	0	24,187,350
12	364	Poles, Towers, & Fixtures	59,419,065	23,767,626	0	35,651,439	0	0	0	0	23,767,626
13	365	Overhead Conductors & Devices	40,236,966	26,154,028	0	14,082,938	0	0	0	0	26,154,028
14	366	Underground Conduit	8,289,171	0	0	8,289,171	0	0	0	0	0
15	367	Underground Conductors & Devices	20,316,091	13,205,459	0	7,110,632	0	0	0	0	0
16	368	Line Transformers	39,298,056	15,719,222	0	23,578,834	0	0	0	0	15,719,222
17	369	Services	8,208,556	0	0	8,208,556	0	0	0	0	0
18	370	Meters	(1,813,849)	0	0	(1,813,849)	0	0	0	0	0
19	373	Street Lighting & Signal Systems	2,952,870	2,952,870	0	0	0	0	0	0	0
20	374	Asset Retirement Obligation	0	0	0	0	0	0	0	0	0
21		Total Distribution AD	\$203,513,309	\$108,405,589	\$0	\$95,107,720	\$0	\$0	\$0	\$0	\$92,247,260
22		General Plant Accumulated Depreciation	\$17,203,281	\$11,982,756	\$0	\$5,220,525	\$0	\$5,699,897	\$0	\$0	\$5,321,408
23		TOTAL ACCUMULATED DEPRECIATION	\$260,863,085	\$159,778,154	\$0	\$101,084,991	\$0	\$44,179,041	\$0	\$0	\$98,339,976
24		Working Capital									
25	n/a	Cash Working Capital	(\$5,198,426)	(\$3,620,906)	\$0	(\$1,577,520)	\$0	(\$1,722,375)	\$0	\$0	(\$1,608,004)
26	151, 152	Fuel Inventory	276,430	276,430	0	0	0	276,430	0	0	0
27	154, 163	Materials & Supplies	11,353,152	7,907,913	0	3,445,239	0	3,761,596	0	0	3,511,815
28	165	Prepayments	743,554	517,914	0	225,640	0	246,359	0	0	230,000
29		Total Working Capital	\$7,174,709	\$5,081,350	\$0	\$2,093,359	\$0	\$2,562,010	\$0	\$0	\$2,133,811
30		Less: Customer Contributions									
31	252	Customer Advances for Construction	(\$3,833,219)	(\$3,833,219)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32	235	Customer Deposits	(4,427,886)	(4,427,886)	0	0	0	0	0	0	0
33	230&253	Deferred Credits - Asset Retirement	(421,645)	(230,292)	0	(191,353)	0	0	0	0	(195,051)
34		Total Customer Contributions	(\$8,682,750)	(\$8,491,397)	\$0	(\$191,353)	\$0	\$0	\$0	\$0	(\$195,051)
35		Other Rate Base									
36	105.0	Plant Held for Future Use - Transmission Plant (Non-EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37	182.3	Regulatory Assets	0	0	0	0	0	0	0	0	0
38	254	Regulatory Liabilities	0	0	0	0	0	0	0	0	0
39		Total Other Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40		Less: Accumulated Deferred Taxes (ADIT)									
41	190	ADIT	\$15,091,263	\$10,511,653	\$0	\$4,579,610	\$0	\$5,000,130	\$0	\$0	\$4,668,107
42	282	ADIT - Other Property	(\$252,371)	(85,002,795)	0	(15,249,685)	0	(16,649,926)	0	0	(15,549,322)
43		Total Accumulated Deferred Taxes	(\$35,161,108)	(\$24,491,082)	\$0	(\$16,670,025)	\$0	(\$11,649,795)	\$0	\$0	(\$10,876,215)
44		TOTAL RATE BASE	\$272,013,129	\$209,031,267	\$0	\$62,981,861	\$0	\$135,438,460	\$0	\$0	\$68,897,275

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF RATE BASE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DISTRIBUTION SECONDARY	ENERGY		CUSTOMER DELIVERY	METER	BILLING & COLLECTIONS	METER READING
					FUEL	CUSTOMER				
1	301-303	Total Intangible Plant	\$7,646,054	\$427,320	\$0	\$0	\$2,214,098	\$106,181	\$0	\$0
2		Total Steam Production								
3	310	Land & Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	311	Structures & Improvements	0	0	0	0	0	0	0	0
5	312	Boiler Plant Equipment	0	0	0	0	0	0	0	0
6	313	Engines & Engine-Driven Generators	0	0	0	0	0	0	0	0
7	314	Turbogenerator Units	0	0	0	0	0	0	0	0
8	315	Accessory Electric Equipment	0	0	0	0	0	0	0	0
9	316	Miscellaneous Power Plant Equipment	0	0	0	0	0	0	0	0
10	114	San Juan & Irvington Acquisition Adjustment	0	0	0	0	0	0	0	0
11	102	Electric Plant Purchased or Sold	0	0	0	0	0	0	0	0
12		Total Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Other Production Plant								
14	340	Land & Land Rights								
15	341	Structures & Improvements	(\$125,742)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	342	Fuel Holders, Producers, & Accessories	6,849,569	0	0	0	0	0	0	0
17	343	Prime Movers	2,826,837	0	0	0	0	0	0	0
18	344	Generators	62,410,318	0	0	0	0	0	0	0
19	345	Accessory Electric Equipment	73,947,185	0	0	0	0	0	0	0
20	346&347	Miscellaneous Power Plant Equipment	13,563,682	0	0	0	0	0	0	0
21		Total Other Production Plant	14,388,420	0	0	0	0	0	0	0
22		Total Production Plant	\$173,860,268	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23	350-359	Transmission								
24	XXX	Intentionally Blank	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Distribution Plant								
27	360	Land & Rights	\$837,790	\$0	\$0	\$0	\$0	\$0	\$0	\$0
28	361	Structures & Improvements	6,085,135	0	0	0	0	0	0	0
29	362	Station Equipment	58,174,288	0	0	0	0	0	0	0
30	364	Poles, Towers, & Fixtures	74,467,314	0	0	0	0	0	0	0
31	365	Overhead Conductors & Devices	63,488,578	0	0	0	44,680,388	0	0	0
32	366	Underground Conduit	18,173,564	0	0	0	22,221,002	0	0	0
33	367	Underground Conductors & Devices	39,003,990	25,352,594	0	0	18,173,564	0	0	0
34	368	Line Transformers	65,409,315	0	0	0	13,651,397	0	0	0
35	369	Services	13,979,252	0	0	0	39,245,589	0	0	0
36	370	Meters	7,287,096	0	0	0	13,979,252	0	0	0
37	373	Street Lighting & Signal Systems	3,973,928	3,973,928	0	0	0	7,287,096	0	0
38	374	Asset Retirement Obligation	0	0	0	0	0	0	0	0
39		Total Distribution Plant	\$350,880,250	\$29,326,522	\$0	\$0	\$151,951,192	\$7,287,096	\$0	\$0
40		Total Plant Excluding Intang. & General Plant	\$524,740,517	\$29,326,522	\$0	\$0	\$151,951,192	\$7,287,096	\$0	\$0
41	389-398	General Plant	\$37,158,791	2,076,718	0	0	10,760,218	516,026	0	0
42		TOTAL PLANT IN SERVICE	\$569,545,363	\$31,830,560	\$0	\$0	\$164,925,508	\$7,909,303	\$0	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF RATE BASE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DISTRIBUTION SECONDARY	ENERGY		FUEL	UNCOLLECTIBLES	CUSTOMER DELIVERY	METER	BILLING & COLLECTIONS	METER READING
					CUSTOMER	CUSTOMER						
1		Less: Accumulated Depreciation	\$2,493,520	\$139,357	\$0	\$0	\$0	\$0	\$722,058	\$34,628	\$0	\$0
2		Total Intangible Plant AD										
3		Production Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Other Production Plant	\$37,652,975	0	0	0	0	0	0	0	0	0
5		Total Production Plant AD	\$37,652,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Transmission Non-EHV (138 KV & below) AD	0	0	0	0	0	0	0	0	0	0
7		Transmission EHV (345 KV & above) AD	0	0	0	0	0	0	0	0	0	0
8		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9		Distribution Plant AD										
10	360	Land & Rights	\$58,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11	361	Structures & Improvements	2,360,634	0	0	0	0	0	0	0	0	0
12	362	Station Equipment	24,187,350	0	0	0	0	0	0	0	0	0
13	364	Poles, Towers, & Fixtures	59,419,065	0	0	0	0	0	0	0	0	0
14	365	Overhead Conductors & Devices	40,236,966	0	0	0	0	0	35,651,439	0	0	0
15	366	Underground Conduit	8,289,171	0	0	0	0	0	14,082,938	0	0	0
16	367	Underground Conductors & Devices	20,316,091	13,205,459	0	0	0	0	8,289,171	0	0	0
17	368	Line Transformers	39,298,056	0	0	0	0	0	7,110,632	0	0	0
18	369	Services	8,208,556	0	0	0	0	0	23,578,834	0	0	0
19	370	Meters	(1,813,849)	0	0	0	0	0	8,208,556	0	0	0
20	373	Street Lighting & Signal Systems	2,952,870	2,952,870	0	0	0	0	0	(1,813,849)	0	0
21	374	Asset Retirement Obligation	0	0	0	0	0	0	0	0	0	0
22		Total Distribution AD	\$203,513,309	\$16,158,329	\$0	\$0	\$0	\$0	\$96,921,569	(\$1,813,849)	\$0	\$0
23		General Plant Accumulated Depreciation	\$17,203,281	\$961,451	\$0	\$0	\$0	\$0	\$4,981,622	\$288,903	\$0	\$0
24		TOTAL ACCUMULATED DEPRECIATION	\$260,863,095	\$17,259,137	\$0	\$0	\$0	\$0	\$102,625,250	(\$1,540,319)	\$0	\$0
25	n/a	Working Capital										
26	151, 152	Cash Working Capital	(\$5,198,426)	(\$290,528)	\$0	\$0	\$0	\$0	(\$1,505,329)	(\$72,191)	\$0	\$0
27	154, 163	Fuel Inventory	276,430	0	0	0	0	0	0	0	0	0
28	165	Materials & Supplies	11,353,152	634,501	0	0	0	0	3,287,577	157,662	0	0
29		Prepayments	743,554	41,555	0	0	0	0	215,314	10,306	0	0
30		Total Working Capital	\$7,174,709	\$385,529	\$0	\$0	\$0	\$0	\$1,997,562	\$95,797	\$0	\$0
31	252	Less: Customer Contributions										
32	235	Customer Advances for Construction	(\$3,833,219)	(\$3,833,219)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	230&233	Customer Deposits	(4,427,886)	(4,427,886)	0	0	0	0	0	0	0	0
34		Deferred Credits - Asset Retirement	(421,645)	(35,241)	0	0	0	0	(182,596)	(8,757)	0	0
35		Total Customer Contributions	(\$8,682,750)	(\$8,296,346)	\$0	\$0	\$0	\$0	(\$182,596)	(\$8,757)	\$0	\$0
36	105.0	Other Rate Base										
37	182.3	Plant Held for Future Use - Transmission Plant (Non-EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38	254	Regulatory Assets	0	0	0	0	0	0	0	0	0	0
39		Regulatory Liabilities	0	0	0	0	0	0	0	0	0	0
40		Total Other Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
41	190	Less: Accumulated Deferred Taxes (ADIT)										
42	282	ADIT	\$15,091,263	\$843,415	\$0	\$0	\$0	\$0	\$4,370,037	\$209,573	\$0	\$0
43		Total Accumulated Deferred Taxes	(\$35,161,108)	(\$1,965,072)	\$0	\$0	\$0	\$0	(\$10,181,741)	(\$488,284)	\$0	\$0
44		TOTAL RATE BASE	\$272,013,129	\$4,695,533	\$0	\$0	\$0	\$0	\$53,933,483	\$9,048,378	\$0	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	DIRECT ASSIGNMENT	PRODUCTION	TRANSMISSION EXPENSE	DEMAND
		Steam Power Generation Expense								
1	500	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	501	PPFAC - FUEL	0	0	0	0	0	0	0	0
3	502	Steam Expenses	0	0	0	0	0	0	0	0
4	505	Electric Expenses	0	0	0	0	0	0	0	0
5	506	Miscellaneous Steam Power Expenses	0	0	0	0	0	0	0	0
6	507	Rents	0	0	0	0	0	0	0	0
7	510	Maintenance Supervision & Engineering	0	0	0	0	0	0	0	0
8	511	Maintenance of Structures	0	0	0	0	0	0	0	0
9	512	Maintenance of Boiler Plant	0	0	0	0	0	0	0	0
10	513	Maintenance of Electric Plant	0	0	0	0	0	0	0	0
11	514	Maintenance Miscellaneous Steam Plant	0	0	0	0	0	0	0	0
12	411	FAS 143 Accretion Expense	0	0	0	0	0	0	0	0
13	412	Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0
14		Total Steam Power Generation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		Other Power Generation Expense								
15	546	Operation Supervision & Engineering	\$3,405,721	\$3,405,721	\$0	\$0	\$0	\$3,405,721	\$0	\$0
17	547	PPFAC - Fuel	5,543,690	0	5,543,690	0	0	0	0	0
18	548 & 549	Generation Exp & Misc Other Power Generation	669,155	669,155	0	0	0	669,155	0	0
19	550	Rents	0	0	0	0	0	0	0	0
20	551	Maintenance Supervision & Engineering	6,512	6,512	0	0	0	6,512	0	0
21	552-554	Maintenance Structures, Generating, Other	1,384,519	1,384,519	0	0	0	1,384,519	0	0
22	407	Regulatory Asset Amortization	3,100,000	3,100,000	0	0	0	3,100,000	0	0
23		Total Other Power Generation Expense	\$14,109,597	\$8,565,907	\$5,543,690	\$0	\$0	\$8,565,907	\$0	\$0
24		Total Production Expense	\$14,109,597	\$8,565,907	\$5,543,690	\$0	\$0	\$8,565,907	\$0	\$0
		Other Power Supply Expense								
25	555	PPFAC - Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	555	PPFAC - DEMAND	62,964,670	0	62,964,670	0	0	0	0	0
28	555	PPFAC - ENERGY	62,964,670	0	62,964,670	0	0	0	0	0
29		TOTAL PURCHASED POWER	62,964,670	0	62,964,670	0	0	0	0	0
30	556	System Control and Load Dispatching	0	0	0	0	0	0	0	0
31	557	Other Expenses and Accretion Expense	916,543	916,543	0	0	0	916,543	0	0
32		Total Power Supply Expense	\$63,881,212	\$916,543	\$62,964,670	\$0	\$0	\$916,543	\$0	\$0
33	565	Trans of Electricity by Others - PPFAC Eligible	\$9,014,026	\$0	\$9,014,026	\$0	\$0	\$0	\$0	\$0
34	565	Trans of Electricity by Others - PPFAC Non-Eligible	14,531,456	14,531,456	0	0	0	0	14,531,456	0
35		Total Transmission Plant	\$23,545,482	\$14,531,456	\$9,014,026	\$0	\$0	\$0	\$14,531,456	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	DIRECT ASSIGNMENT	PRODUCTION	TRANSMISSION EXPENSE	DEMAND
		Distribution Plant								
1	580	Operation Supervision & Engineering	\$416,745	\$270,884	\$0	\$145,861	\$0	\$0	\$0	\$0
2	581	Load Dispatching	860,035	860,035	0	0	0	0	0	0
3	582	Station Expenses	69,023	69,023	0	0	0	0	0	0
4	583	Overhead Line Expenses	542,487	352,616	0	\$189,870	0	0	0	0
5	584	Underground Line Expenses	309,851	0	0	\$309,851	0	0	0	0
6	585	Street Lighting & Signal System Expenses	0	0	0	0	0	0	0	0
7	586	Meter Expenses	721,222	0	0	\$721,222	0	0	0	0
8	587	Customer Installations Expense	76,287	0	0	\$76,287	0	0	0	0
9	588	Miscellaneous Distribution Expenses	756,371	302,548	0	453,823	0	0	0	0
10	589	Rents	26,605	26,605	0	0	0	0	0	0
11	590	Maintenance Supervision & Engineering	25	16	0	9	0	0	0	0
12	591	Maintenance of Structures	0	0	0	0	0	0	0	0
13	592	Maintenance of Station Equipment	903,797	903,797	0	0	0	0	0	0
14	593	Maintenance of Overhead Lines	589,548	383,206	0	206,342	0	0	0	0
15	594	Maintenance of Underground Lines	102,120	0	0	102,120	0	0	0	0
16	595	Maintenance of Line Transformers	92,619	37,047	0	55,571	0	0	0	0
17	596	Maintenance of Street Lighting & Signal Systems	27,094	27,094	0	0	0	0	0	0
18	597	Maintenance of Meters	2,080	0	0	2,080	0	0	0	0
19	598	Maintenance of Miscellaneous Distribution Plant	14,028	5,611	0	8,417	0	0	0	0
20	407	Regulatory Asset Amortization	0	0	0	0	0	0	0	0
21		Other	0	0	0	0	0	0	0	0
22		Total Distribution Plant	\$5,509,835	\$3,238,482	\$0	\$2,271,452	\$0	\$0	\$0	\$0
		Customer Account Expense								
23	901	Supervision	\$353,018	\$0	\$0	\$353,018	\$0	\$0	\$0	\$0
24	902	Meter Reading Expenses	651,708	0	0	651,708	0	0	0	0
25	903	Customer Records & Collection Expenses	2,889,804	0	0	2,889,804	0	0	0	0
26	904	Uncollectible Accounts	505,677	505,677	0	0	0	0	0	0
27	905	Miscellaneous Customer Accounts Expenses	(2,533)	0	0	(2,533)	0	0	0	0
28	908	Customer Assistance Expenses	121,102	0	0	121,102	0	0	0	0
29	909	Informational and Instructional Advertising Expenses	407,788	0	0	407,788	0	0	0	0
30	910	Miscellaneous Customer Service & Informational Expenses	2,496	0	0	2,496	0	0	0	0
31		Total Customer Account Expense	\$4,929,060	\$505,677	\$0	\$4,423,384	\$0	\$0	\$0	\$0
		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G	\$42,550,384	\$26,841,522	\$9,014,026	\$6,694,836	\$0	\$8,565,907	\$14,531,456	\$0
33	920-935	Administrative and General Expense	\$8,409,208	5,446,906	0	2,962,302	\$0	\$3,790,206	\$0	\$0
34		Total Operation and Maintenance Expense	\$120,384,494	\$33,204,970	\$77,522,385	\$9,657,138	\$0	\$13,777,656	\$14,531,456	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

SCHEDULE G-6
 SHEET 3 OF 9

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	DIRECT ASSIGNMENT	PRODUCTION	TRANSMISSION EXPENSE	DEMAND
1	301-303	Depreciation and Amortization								
		Total Intangible Plant Depreciation Expense	\$1,886,827	\$1,279,421	\$0	\$557,405	\$0	\$608,589	\$0	\$0
2	500-547	Production Depreciation Expense								
		Transmission EXPENSE	\$4,912,792	\$4,912,792	\$0	\$0	\$0	\$4,912,792	\$0	\$0
3		Transmission EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Total Transmission Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Distribution Plant Depreciation Expense								
7	360	Land & Rights								
8	361	Structures & Improvements	\$1,070	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0
9	362	Station Equipment	85,623	85,623	0	0	0	0	0	0
10	364	Poles, Towers, & Fixtures	913,346	913,346	0	0	0	0	0	0
11	365	Overhead Conductors & Devices	652,041	260,816	0	391,224	0	0	0	0
12	366	Underground Conduit	734,953	477,720	0	257,234	0	0	0	0
13	367	Underground Conductors & Devices	211,032	0	0	211,032	0	0	0	0
14	368	Line Transformers	546,264	355,072	0	191,192	0	0	0	0
15	369	Services	1,276,133	510,453	0	765,680	0	0	0	0
16	370	Meters	155,540	0	0	155,540	0	0	0	0
17	373	Street Lighting & Signal Systems	220,357	0	0	220,357	0	0	0	0
18		Other	54,913	54,913	0	0	0	0	0	0
19		Total All Distribution Depreciation Expense	\$4,851,273	\$2,659,013	\$0	\$2,192,259	\$0	\$0	\$0	\$0
20		General Plant Depreciation Expense	1,458,632	1,015,994	0	442,638	0	483,283	0	0
21		Total Depreciation Expense	\$13,059,523	\$9,867,221	\$0	\$3,192,302	\$0	\$6,004,664	\$0	\$0
22		Taxes Other Than Income Taxes								
23	408	Property Tax - Production	\$1,444,855	\$1,444,855	\$0	\$0	\$0	\$1,444,855	\$0	\$0
24	408	Property Tax - Transmission	0	0	0	0	0	0	0	0
25	408	Property Tax - Transmission	0	0	0	0	0	0	0	0
26	408	Property Tax - Distribution	4,010,589	2,190,483	0	1,820,106	0	0	0	0
27	408	Property Tax - General	234,225	163,147	0	71,078	0	0	0	0
28	408	Payroll	360,900	251,381	0	109,519	0	77,605	0	0
29	408	Medical and Dental	83,077	57,867	0	25,211	0	119,575	0	0
30	408	Other	15,775	10,988	0	4,787	0	27,526	0	0
31		Total Taxes Other Than Income Taxes	\$6,149,421	\$4,118,720	\$0	\$2,030,701	\$0	\$1,674,788	\$0	\$0
32		Interest on Customer Deposits								
33	431	Customer Deposit Interest Expense	\$7,440	\$7,440	\$0	\$0	\$0	\$0	\$0	\$0
34		Income Taxes								
35	409	Current Income Tax - State & Federal	\$1,291,053	\$899,269	\$0	\$391,784	\$0	\$427,760	\$0	\$0
36		Total Operating Expense - Excluding Income Taxes	\$139,600,878	\$47,198,351	\$77,522,385	\$14,880,142	\$0	\$20,952,107	\$14,531,456	\$0
37		Total Operating Expense - Including Taxes	\$140,891,931	\$48,097,619	\$77,522,385	\$15,271,926	\$0	\$21,379,867	\$14,531,456	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DISTRIBUTION PRIMARY
		Steam Power Generation Expense		
1	500	Operation Supervision & Engineering	\$0	\$0
2	501	PPFAC - FUEL	0	0
3	502	Steam Expenses	0	0
4	505	Electric Expenses	0	0
5	506	Miscellaneous Steam Power Expenses	0	0
6	507	Rents	0	0
7	510	Maintenance Supervision & Engineering	0	0
8	511	Maintenance of Structures	0	0
9	512	Maintenance of Boiler Plant	0	0
10	513	Maintenance of Electric Plant	0	0
11	514	Maintenance Miscellaneous Steam Plant	0	0
12	411	FAS 143 Accretion Expense	0	0
13	412	Loss from Disposition of Utility Plant	0	0
14		Total Steam Power Generation Expense	\$0	\$0
		Other Power Generation Expense		
15	546	Operation Supervision & Engineering	\$3,405,721	\$0
17	547	PPFAC - Fuel	5,543,690	0
18	548 & 549	Generation Exp & Misc Other Power Generation	669,155	0
19	550	Rents	0	0
20	551	Maintenance Supervision & Engineering	6,512	0
21	552-554	Maintenance Structures, Generating, Other	1,384,519	0
22	407	Regulatory Asset Amortization	3,100,000	0
23		Total Other Power Generation Expense	\$14,109,597	\$0
24		Total Production Expense	\$14,109,597	\$0
		Other Power Supply Expense		
25		PPFAC - Purchased Power	\$0	\$0
27	555	PPFAC - DEMAND	0	0
28	555	PPFAC - ENERGY	62,964,670	0
29		TOTAL PURCHASED POWER	62,964,670	0
30	556	System Control and Load Dispatching	0	\$0
31	557	Other Expenses and Accretion Expense	916,543	0
32		Total Power Supply Expense	\$63,881,212	\$0
33	565	Trans of Electricity by Others - PPFAC Eligible	\$9,014,026	\$0
34	565	Trans of Electricity by Others - PPFAC Non-Eligible	14,531,456	0
35		Total Transmission Plant	\$23,545,482	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DISTRIBUTION PRIMARY
Distribution Plant				
1	580	Operation Supervision & Engineering	\$416,745	\$270,884
2	581	Load Dispatching	860,035	860,035
3	562	Station Expenses	69,023	69,023
4	583	Overhead Line Expenses	542,487	352,616
5	584	Underground Line Expenses	309,851	0
6	585	Street Lighting & Signal System Expenses	0	0
7	586	Meter Expenses	721,222	0
8	587	Customer Installations Expense	76,287	0
9	588	Miscellaneous Distribution Expenses	756,371	302,548
10	589	Rents	26,605	26,605
11	590	Maintenance Supervision & Engineering	25	16
12	591	Maintenance of Structures	0	0
13	592	Maintenance of Station Equipment	903,797	903,797
14	593	Maintenance of Overhead Lines	589,548	383,206
15	594	Maintenance of Underground Lines	102,120	0
16	595	Maintenance of Line Transformers	92,619	37,047
17	596	Maintenance of Street Lighting & Signal Systems	27,094	0
18	597	Maintenance of Meters	2,080	0
19	598	Maintenance of Miscellaneous Distribution Plant	14,028	5,611
20	407	Regulatory Asset Amortization	0	0
21		Other	0	0
22		Total Distribution Plant	\$5,509,935	\$3,211,388
Customer Account Expense				
23	901	Supervision	\$353,018	\$0
24	902	Meter Reading Expenses	651,708	0
25	903	Customer Records & Collection Expenses	2,889,804	0
26	904	Uncollectible Accounts	505,677	0
27	905	Miscellaneous Customer Accounts Expenses	(2,533)	0
28	908	Customer Assistance Expenses	121,102	0
29	909	Informational and Instructional Advertising Expenses	407,788	0
30	910	Miscellaneous Customer Service & Informational Expenses	2,496	0
31		Total Customer Account Expense	\$4,925,060	\$0
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G	\$42,550,384	\$3,211,388
33	920-935	Administrative and General Expense	\$8,409,208	\$1,420,961
34		Total Operation and Maintenance Expense	\$120,384,494	\$4,632,350

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DISTRIBUTION PRIMARY
1	301-303	Depreciation and Amortization Total Intangible Plant Depreciation Expense	\$1,836,827	\$568,177
2	500-547	Production Depreciation Expense	\$4,912,792	\$0
3		Transmission EXPENSE	\$0	\$0
4		Transmission EXPENSE	0	0
5		Total Transmission Depreciation Expense	\$0	\$0
6		Distribution Plant Depreciation Expense		
7	360	Land & Rights	\$1,070	\$1,070
8	361	Structures & Improvements	85,623	85,623
9	362	Station Equipment	913,346	913,346
10	364	Poles, Towers, & Fixtures	652,041	260,816
11	365	Overhead Conductors & Devices	734,953	477,720
12	366	Underground Conduit	211,032	0
13	367	Underground Conductors & Devices	546,264	0
14	368	Line Transformers	1,276,133	510,453
15	369	Services	155,540	0
16	370	Meters	220,357	0
17	373	Street Lighting & Signal Systems	54,913	0
18		Other	0	0
19		Total All Distribution Depreciation Expense	\$4,851,273	\$2,249,028
20		General Plant Depreciation Expense	1,458,632	451,192
21		Total Depreciation Expense	\$13,059,523	\$3,268,396
22		Taxes Other Than Income Taxes		
23	408	Property Tax - Production	\$1,444,855	\$0
24	408	Property Tax - Transmission	0	0
25	408	Property Tax - Transmission	0	0
26	408	Property Tax - Distribution	4,010,589	1,855,278
27	408	Property Tax - Distribution	234,225	72,452
28	408	Property Tax - General	360,900	111,635
29	408	Payroll	83,077	25,698
30	408	Medical and Dental	15,775	4,879
31	408	Other		
		Total Taxes Other Than Income Taxes	\$6,149,421	\$2,069,943
32		Interest on Customer Deposits		
33	431	Customer Deposit Interest Expense	\$7,440	\$0
34		Income Taxes		
35	409	Current Income Tax - State & Federal	\$1,291,053	\$399,355
36		Total Operating Expense - Excluding Income Taxes	\$139,600,878	\$9,970,689
37		Total Operating Expense - Including Taxes	\$140,891,931	\$10,370,044

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY		DEMAND		ENERGY		CUSTOMER		METER READING	
					DIST.	SECONDARY	FUEL	Cust	Blank	Customer Delivery		METER
1	500	Steam Power Generation Expense										
2	501	Operation Supervision & Engineering	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	502	PPFAC - FUEL	0	0	0	0	0	0	0	0	0	0
4	505	Steam Expenses	0	0	0	0	0	0	0	0	0	0
5	506	Electric Expenses	0	0	0	0	0	0	0	0	0	0
6	507	Miscellaneous Steam Power Expenses	0	0	0	0	0	0	0	0	0	0
7	510	Rents	0	0	0	0	0	0	0	0	0	0
8	511	Maintenance Supervision & Engineering	0	0	0	0	0	0	0	0	0	0
9	512	Maintenance of Structures	0	0	0	0	0	0	0	0	0	0
10	513	Maintenance of Boiler Plant	0	0	0	0	0	0	0	0	0	0
11	514	Maintenance of Electric Plant	0	0	0	0	0	0	0	0	0	0
12	411	Maintenance Miscellaneous Steam Plant	0	0	0	0	0	0	0	0	0	0
13	412	FAS 143 Accretion Expense	0	0	0	0	0	0	0	0	0	0
14		Loss from Disposition of Utility Plant	0	0	0	0	0	0	0	0	0	0
		Total Steam Power Generation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Other Power Generation Expense										
16	546	Operation Supervision & Engineering	\$3,405,721	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
17	547	PPFAC - Fuel	5,543,690	0	5,543,690	0	0	0	0	0	0	0
18	548 & 549	Generation Exp & Misc Other Power Generation	669,155	0	0	0	0	0	0	0	0	0
19	550	Rents	0	0	0	0	0	0	0	0	0	0
20	551	Maintenance Supervision & Engineering	6,512	0	0	0	0	0	0	0	0	0
21	552-554	Maintenance Structures, Generating, Other	1,384,519	0	0	0	0	0	0	0	0	0
22	407	Regulatory Asset Amortization	3,100,000	0	0	0	0	0	0	0	0	0
23		Total Other Power Generation Expense	\$14,109,597	\$0	\$5,543,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24		Total Production Expense	\$14,109,597	\$0	\$5,543,690	\$0	\$0	\$0	\$0	\$0	\$0	\$0
25		Other Power Supply Expense										
26	555	PPFAC - Purchased Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
27	555	PPFAC - DEMAND	0	0	62,964,670	0	0	0	0	0	0	0
28	555	PPFAC - ENERGY	62,964,670	0	62,964,670	0	0	0	0	0	0	0
29		TOTAL PURCHASED POWER	62,964,670	0	62,964,670	0	0	0	0	0	0	0
30	556	System Control and Load Dispatching	0	0	0	0	0	0	0	0	0	0
31	557	Other Expenses and Accretion Expense	916,543	0	0	0	0	0	0	0	0	0
32		Total Power Supply Expense	\$63,881,212	\$0	\$62,964,670	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33	565	Trans of Electricity by Others - PPFAC Eligible	\$9,014,026	\$0	\$9,014,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34	565	Trans of Electricity by Others - PPFAC Non-Eligible	14,531,456	0	0	0	0	0	0	0	0	0
35		Total Transmission Plant	\$23,545,482	\$0	\$9,014,026	\$0	\$0	\$0	\$0	\$0	\$0	\$0

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND			ENERGY			CUSTOMER			
				DIST.	SECONDARY	Blank	FUEL	Cust	Blank	Customer Delivery	METER	BILL & COLLECT	METER READING
Distribution Plant													
1	580	Operation Supervision & Engineering	\$416,745	\$0	\$0	\$0	\$0	\$0	\$0	\$145,861	\$0	\$0	\$0
2	581	Load Dispatching	860,035	0	0	0	0	0	0	0	0	0	0
3	582	Station Expenses	69,023	0	0	0	0	0	0	0	0	0	0
4	583	Overhead Line Expenses	542,487	0	0	0	0	0	0	189,870	0	0	0
5	584	Underground Line Expenses	309,851	0	0	0	0	0	0	309,851	0	0	0
6	585	Street Lighting & Signal System Expenses	0	0	0	0	0	0	0	0	0	0	0
7	586	Meter Expenses	721,222	0	0	0	0	0	0	0	721,222	0	0
8	587	Customer Installations Expense	76,287	0	0	0	0	0	0	0	76,287	0	0
9	588	Miscellaneous Distribution Expenses	756,371	0	0	0	0	0	0	453,823	0	0	0
10	589	Rents	26,605	0	0	0	0	0	0	0	0	0	0
11	590	Maintenance Supervision & Engineering	25	0	0	0	0	0	0	9	0	0	0
12	591	Maintenance of Structures	0	0	0	0	0	0	0	0	0	0	0
13	592	Maintenance of Station Equipment	903,797	0	0	0	0	0	0	0	0	0	0
14	593	Maintenance of Overhead Lines	589,548	0	0	0	0	0	0	0	0	0	0
15	594	Maintenance of Underground Lines	102,120	0	0	0	0	0	0	206,342	0	0	0
16	595	Maintenance of Line Transformers	92,619	0	0	0	0	0	0	102,120	0	0	0
17	596	Maintenance of Street Lighting & Signal Systems	27,094	0	0	0	0	0	0	55,571	0	0	0
18	597	Maintenance of Meters	2,080	0	0	0	0	0	0	0	2,080	0	0
19	598	Maintenance of Miscellaneous Distribution Plant	14,028	0	0	0	0	0	0	8,417	0	0	0
20	407	Regulatory Asset Amortization	0	0	0	0	0	0	0	0	0	0	0
21		Other	0	0	0	0	0	0	0	0	0	0	0
22		Total Distribution Plant	\$5,509,935	\$27,094	\$0	\$0	\$0	\$0	\$0	\$1,471,863	\$799,590	\$0	\$0
Customer Account Expense													
23	901	Supervision	\$353,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$285,056	\$64,962
24	902	Meter Reading Expenses	651,708	0	0	0	0	0	0	0	0	0	651,708
25	903	Customer Records & Collection Expenses	2,889,804	0	0	0	0	0	0	0	0	2,889,804	0
26	904	Uncollectible Accounts	505,677	505,677	0	0	0	0	0	0	0	0	0
27	905	Miscellaneous Customer Accounts Expenses	(2,533)	0	0	0	0	0	0	0	0	0	0
28	908	Customer Assistance Expenses	121,102	0	0	0	0	0	0	0	0	(2,067)	(466)
29	909	Informational and Instructional Advertising Expenses	407,788	0	0	0	0	0	0	0	0	98,817	22,285
30	910	Miscellaneous Customer Service & Informational Expenses	2,496	0	0	0	0	0	0	0	0	332,747	75,041
31		Total Customer Account Expense	\$4,929,060	\$505,677	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,609,394	\$813,989
Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G													
32			\$42,550,384	\$532,771	\$9,014,026	\$0	\$0	\$0	\$0	\$1,471,863	\$799,590	\$3,609,394	\$813,989
Administrative and General Expense													
33	920-935		\$8,409,208	\$235,738	\$0	\$0	\$0	\$0	\$0	\$651,263	\$353,799	\$1,597,069	\$360,171
Total Operation and Maintenance Expense													
34			\$120,384,494	\$768,509	\$77,522,385	\$0	\$0	\$0	\$0	\$2,123,126	\$1,153,389	\$5,206,463	\$1,174,160

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DISTRIBUTION OF EXPENSE BY FUNCTION
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	FERC ACCT.	FERC ACCOUNT DESCRIPTION	TOTAL COMPANY	DEMAND		ENERGY		CUSTOMER		METER READING
				DIST. SECONDARY	FUEL	Cust	Blank	Customer Delivery	METER	
1	301-303	Depreciation and Amortization								
		Total Intangible Plant Depreciation Expense	\$1,836,827	\$102,656	\$0	\$0	\$0	\$531,897	\$25,508	\$0
2	500-547	Production Depreciation Expense	\$4,912,792	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		Transmission EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EXPENSE	0	0	0	0	0	0	0	0
5		Total Transmission Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Distribution Plant Depreciation Expense								
7	360	Land & Rights	\$1,070	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8	361	Structures & Improvements	85,623	0	0	0	0	0	0	0
9	362	Station Equipment	913,346	0	0	0	0	0	0	0
10	364	Poles, Towers, & Fixtures	652,041	0	0	0	0	0	0	0
11	365	Overhead Conductors & Devices	734,953	0	0	0	0	391,224	0	0
12	366	Underground Conduit	211,032	0	0	0	0	257,234	0	0
13	367	Underground Conductors & Devices	546,264	0	0	0	0	211,032	0	0
14	368	Line Transformers	1,276,133	0	0	0	0	191,192	0	0
15	369	Meters	155,540	0	0	0	0	765,680	0	0
16	370	Street Lighting & Signal Systems	220,357	0	0	0	0	155,540	0	0
17	373	Other	54,913	0	0	0	0	0	220,357	0
18		Total All Distribution Depreciation Expense	\$4,851,273	\$409,985	\$0	\$0	\$0	\$1,971,902	\$220,357	\$0
20		General Plant Depreciation Expense	1,458,632	81,520	0	0	0	422,382	20,256	0
21		Total Depreciation Expense	\$13,059,523	\$594,161	\$0	\$0	\$0	\$2,926,181	\$266,121	\$0
22		Taxes Other Than Income Taxes								
23	408	Property Tax - Production	\$1,444,855	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	408	Property Tax - Transmission	0	0	0	0	0	0	0	0
25	408	Property Tax - Transmission	0	0	0	0	0	0	0	0
26	408	Property Tax - Distribution	4,010,589	335,204	0	0	0	1,736,814	83,292	0
27	408	Property Tax - General	234,225	13,090	0	0	0	67,826	3,253	0
28	408	Payroll	360,900	20,170	0	0	0	104,507	5,012	0
29	408	Medical and Dental	83,077	4,643	0	0	0	24,057	1,154	0
30	408	Other	15,775	882	0	0	0	4,568	219	0
31		Total Taxes Other Than Income Taxes	\$6,149,421	\$373,989	\$0	\$0	\$0	\$1,937,772	\$92,929	\$0
32		Interest on Customer Deposits	\$7,440	\$7,440	\$0	\$0	\$0	\$0	\$0	\$0
33	431	Customer Deposit Interest Expense	\$1,291,053	\$72,154	\$0	\$0	\$0	\$373,855	\$17,829	\$0
34		Income Taxes								
35	409	Current Income Tax - State & Federal	\$139,600,878	\$1,744,098	\$77,522,385	\$0	\$0	\$6,987,079	\$1,512,439	\$5,206,463
36		Total Operating Expense - Excluding Income Taxes	\$1,401,891,931	\$1,816,252	\$77,522,385	\$0	\$0	\$7,360,935	\$1,530,368	\$1,174,160
37		Total Operating Expense - Including Taxes	\$1,401,891,931	\$1,816,252	\$77,522,385	\$0	\$0	\$7,360,935	\$1,530,368	\$1,174,160

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - UNIT COST AT PROPOSED RATES
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

LINE NO.	REVENUES	TOTAL	TOTAL COMPANY	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LRG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1	DEMAND COMPONENTS	\$69,945,632	\$69,945,632	\$40,100,044	\$5,839,278	\$21,276,517	\$2,316,873	\$412,921
2	DEMAND PRODUCTION		34,791,933	19,373,582	2,887,441	10,836,983	1,604,208	89,720
3	DEMAND TRANSMISSION EXPENSE		14,531,456	8,787,564	1,250,088	3,855,128	615,035	23,642
4	DEMAND DISTRIBUTION PRIMARY		18,015,950	10,530,171	1,582,285	5,732,364	63,494	107,636
5	DEMAND DISTRIBUTION SECONDARY		2,606,293	1,408,727	119,465	852,042	34,136	191,923
6								
7	ENERGY COMPONENTS	77,522,385	77,522,385	40,227,839	5,768,557	27,305,258	4,183,666	37,065
8			77,522,385	40,227,839	5,768,557	27,305,258	4,183,666	37,065
9	CUSTOMER COMPONENTS	\$22,259,721	\$22,259,721	\$13,881,792	\$2,961,653	\$5,144,524	\$103,138	\$168,615
10	CUSTOMER DELIVERY		13,569,942	8,132,828	1,198,195	4,141,731	43,055	54,135
11	CUSTOMER METERS		2,309,155	618,549	1,136,472	537,125	12,511	4,497
12	CUSTOMER BILLING & COLLECTIONS		5,206,463	4,174,431	510,347	379,776	38,817	103,092
13	CUSTOMER METER READING		1,174,160	955,984	116,638	85,892	8,755	6,892
14	TOTAL COMPANY	\$169,727,738	\$169,727,738	\$94,209,675	\$14,569,488	\$53,726,298	\$6,603,676	\$618,601
15	PER UNIT COST							
16	DEMAND COMPONENTS	\$0.0437	\$0.0437	\$0.0487	\$0.0492	\$12.70	\$13.47	\$0.0551
17	DEMAND PRODUCTION		\$0.0217	\$0.0235	\$0.0243	\$6.47	\$9.33	\$0.0120
18	DEMAND TRANSMISSION EXPENSE		\$0.0091	\$0.0107	\$0.0105	\$2.30	\$3.58	\$0.0032
19	DEMAND DISTRIBUTION PRIMARY		\$0.0113	\$0.0128	\$0.0133	\$3.42	\$0.37	\$0.0144
20	DEMAND DISTRIBUTION SECONDARY		\$0.0016	\$0.0017	\$0.0010	\$0.51	\$0.20	\$0.0256
21	ENERGY COMPONENTS	\$0.0484	\$0.0484	\$0.0488	\$0.0486	\$0.0485	\$0.0451	\$0.0131
22	ENERGY FUEL DIRECT		\$0.0484	\$0.0488	\$0.0486	\$0.0485	\$0.0451	\$0.0131
23	CUSTOMER COMPONENTS	\$19.4966	\$19.4966	\$14.00	\$28.18	\$309.09	\$2,148.71	\$5.88
24	CUSTOMER DELIVERY		\$11.89	\$8.20	\$11.40	\$248.84	\$896.98	\$1.89
25	CUSTOMER METER READING		\$2.02	\$0.62	\$10.81	\$32.27	\$260.66	\$0.16
26	CUSTOMER BILLING & COLLECTIONS		\$4.56	\$4.21	\$4.86	\$22.82	\$808.69	\$3.60
27	CUSTOMER METERS		\$1.03	\$0.96	\$1.11	\$5.16	\$182.39	\$0.24
28	TOTAL COMPANY	\$19.5887	\$19.5887	\$14.1014	\$28.2783	\$321.8448	\$2,162.2247	\$5.9482
29	TOTAL THROUGHPUT (KWH)	1,600,809,167	1,600,809,167	823,953,185	118,683,796	562,579,661	92,765,274	2,827,250
30	TOTAL ANNUAL CUSTOMERS	95,144	95,144	82,607	8,758	1,387	4	2,388
31	Wattage							
32	TOTAL CUSTOMER (\$/CUSTOMER)	\$19.50	\$19.50	\$14.00	\$28.18	\$309.09	\$2,148.71	\$5.88
33	TOTAL DEMAND & CUSTOMER (\$/CUSTOMER)	\$80.76	\$80.76	\$54.46	\$83.74	\$1,587.42	\$50,416.88	\$20.29
34	DEMAND DETERMINANTS FOR APPLICABLE CLASSES					1,674,724	171,949	

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Allocation Factor Table Description	Allocation	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	RESIDENTIAL STANDARD SERVICE ENERGY DEMAND	CUSTOMER
ALLOCATION FACTOR TABLE								
DEMAND - PRODUCTION RELATED								
1	DEMAND - PRODUCTION	DPROD	334,908	334,908	0	0	202,528	0
2	DEMAND - TRANSMISSION RELATED	DTRAN	334,908	334,908	0	0	202,528	0
3	DEMAND TRANSMISSION	DTRAN	334,908	334,908	0	0	202,528	0
4	DEMAND.SUBTRANSMISSION	DTRAN	334,908	334,908	0	0	202,528	0
DEMAND - DISTRIBUTION RELATED								
5	DIST - CONDUIT	DDISTCON	418,023	0	0	418,023	0	267,360
6	DIST - PRI DIST SUBSTATIONS	DDISPUB	418,023	418,023	0	0	267,360	160,416
7	DIST - POLES TOWERS & FIXTURES	DDISPOLE	167,209	167,209	0	250,814	106,944	93,576
8	DIST - OVERHEAD CONDUCTORS	DDISTCON	418,023	271,715	0	146,308	173,784	267,360
9	DIST - UNDERGROUND CONDUIT	DDISTUCON	418,023	0	0	418,023	0	93,576
9	DIST - SEC UNDERGROUND DEVICES	DDISTUDEV	418,023	271,715	0	146,308	173,784	93,576
10	DIST - LINE TRANSFORMERS	DDISTLINE	418,023	167,209	0	250,814	106,944	160,416
11	DIST - STREET LIGHTING	DDISTLIG	1	1	0	0	0	0
12	DIST - CUSTOMER DEPOSITS	DCUSTDEP	(4,414,345)	(4,414,345)	0	0	(2,181,567)	0
13	DIST - CUSTOMER ADVANCES	DCUSTADV	(3,833,219)	(3,833,219)	0	0	(2,446,421)	0
14	DIST - UNCOLLECTIBLES	DEUNCOL	69,654,260	33,425,187	36,229,073	0	33,425,187	0
ENERGY RELATED								
15	ENERGY PRODUCTION PWR SUPPLY	EFUEL	1,600,809,167	0	1,600,809,167	0	823,953,185	0
16	ENERGY PRODUCTION	EPROD	334,908	334,908	0	0	202,528	0
17	ENERGY - SYSTEM BENEFIT RELATED	EFUEIRD	77,522,386	0	77,522,386	0	40,227,839	0
18	ENERGY PRODUCTION PWR SUPPLY-DESIGN	EFUEIRD	77,522,386	0	77,522,386	0	40,227,839	0
CUSTOMER ALLOCATIONS								
19	YEAR END NUMBER OF CUSTOMERS	CUSTAVG	95,144	95,144	0	95,144	82,607	0
20	CUSTOMER DELIVERY	CUSTWGT	92,756	92,756	0	92,756	82,607	0
21	BILLING AND COLLECTION	CBILLCOL	95,144	95,144	0	95,144	82,607	0
22	CUSTOMER ACCOUNTING	CACCT	92,756	92,756	0	92,756	82,607	0
2	CUSTOMER INFORMATION	DCUSINFO	95,144	0	0	95,144	82,607	0
2	CUSTOMER INFORMATION	CCUSINFO	350,880,250	191,641,961	0	159,238,288	120,029,063	0
25	METER READING	CMETROG	92,756	92,756	0	92,756	82,607	0
23	METERS	CMETERS	32,340,527	32,340,527	0	32,340,527	5,626,590	0
24	STREET LIGHTING	CLIGHT	2,388	2,388	0	2,388	0	0
INTERNALLY DEVELOPED								
25	PLANT IN SERVICE EXCL GENERAL DEMAND	PISXGENL	524,740,517	365,502,229	0	159,238,288	225,167,067	0
26	PLANT IN SERVICE EXCL GENERAL CUST	PISXGENL	159,238,288	0	0	159,238,288	0	0
27	TOTAL PLANT IN SERVICE DEMAND	TOTPLS	569,545,363	311,071,343	0	258,474,020	193,925,236	0
28	TOTAL PLANT IN SERVICE CUST	TOTPLS	172,834,812	0	0	172,834,812	0	0
29	PRODUCTION PLANT IN SERVICE	PROPLS	173,860,268	173,860,268	0	0	105,138,005	0
30	TRANSMISSION PLANT IN SERVICE	TRANPLS	0	0	0	0	0	0
31	DISTRIBUTION PLANT IN SERVICE DEMAND	DISTPLS	191,641,961	191,641,961	0	0	120,029,063	0
32	DISTRIBUTION PLANT IN SERVICE CUST	DISTPLS	350,880,250	191,641,961	0	159,238,288	0	0
33	TOTAL TRANSMISSION & DISTRIBUTION	TOTPLT	191,641,961	191,641,961	0	159,238,288	120,029,063	0
34	GENERAL PLANT	GENPLS	524,740,517	365,502,229	0	159,238,288	225,167,067	0
35	GENERAL PLANT	GENPLS	159,238,288	0	0	159,238,288	0	0
36	TEST YEAR ADJUSTED SALES (kWh)	SALESREV	1,600,809,167	1,600,809,167	0	823,953,185	0	0
37	TOTAL O&M LESS FUEL & PP	OM	33,536,358	26,643,572	0	6,692,785	16,240,755	4,934,265

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Allocation Factor Table Description	Allocation	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	RESIDENTIAL STANDARD SERVICE DEMAND	ENERGY	CUSTOMER
1	ACCOUNT 360	ACC362-368	837,790	837,790	0	0	535,835	0	0
2	ACCOUNT 361	PLT361	837,790	837,790	0	0	535,835	0	0
3	ACCOUNT 362	PLT362	58,174,288	58,174,288	0	0	37,207,217	0	0
4	ACCOUNT 364	PLT364	74,467,314	29,786,926	0	44,680,388	19,051,176	0	28,576,764
5	ACCOUNT 365	PLT365	63,488,578	41,267,575	0	22,221,002	26,393,991	0	14,212,149
6	ACCOUNT 366	PLT366	18,173,564	0	0	18,173,564	0	0	11,623,481
7	ACCOUNT 367	PLT367	39,003,990	25,352,594	0	13,651,397	16,215,058	0	8,731,185
8	ACCOUNT 368	PLT368	65,409,315	26,163,726	0	13,979,252	16,733,843	0	25,100,765
9	ACCOUNT 369	PLT369	13,979,252	0	0	13,979,252	0	0	12,449,691
10	ACCOUNT 370	PLT370	7,287,096	0	0	7,287,096	0	0	1,267,806
11	ACCOUNT 373	PLT373	3,973,928	3,973,928	0	0	0	0	0
12	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	63,488,578	41,267,575	0	22,221,002	26,393,991	0	14,212,149
13	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	18,173,564	0	0	18,173,564	0	0	11,623,481
14	TOTAL O&M EXCLUDING GENERAL	OMXGENL	26,843,572	26,843,572	0	0	16,240,755	0	0
15	TOTAL O&M EXCLUDING GENERAL	OMXGENL	6,692,785	0	0	6,692,785	0	0	4,934,265
16	LABOR ACCOUNTS 581-589	LAB58189	40,236,966	26,154,028	0	14,082,938	16,727,641	0	9,007,191
17	LABOR ACCOUNTS 591-598	LAB59198	1,751,053	0	0	1,751,053	0	0	748,620
18	LABOR ACCOUNTS 591-598	LAB59198	1,358,806	1,358,806	0	0	839,651	0	0
19	LABOR ACCOUNTS 591-598	LAB59198	372,479	0	0	372,479	0	0	237,267
31	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	4,576,042	0	0	4,576,042	0	0	3,791,242
32	RATIO TABLE								
33	DEMAND RELATED								
34	DEMAND - PRODUCTION RELATED	DPROD	1.00	1.00	0.00	0.00	0.6047	0.0000	0.0000
35	DEMAND - TRANSMISSION RELATED	DTRAN	1.00	1.00	0.00	0.00	0.6047	0.0000	0.0000
36	DEMAND - DISTRIBUTION RELATED	DISTRN	1.00	1.00	0.00	0.00	0.6047	0.0000	0.0000
40	DIST - PRI DIST SUBSTATIONS	DDISPSUB	1.00	1.00	0.00	0.00	0.6396	0.0000	0.0000
41	DIST - POLES TOWERS & FIXTURES	DDISPOLE	1.00	0.40	0.00	0.60	0.2558	0.0000	0.3837
42	DIST - OVERHEAD CONDUCTORS	DDISTCON	1.00	0.65	0.00	0.35	0.4157	0.0000	0.2239
43	DIST - UNDERGROUND CONDUIT	DDISTUCON	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6396
44	DIST - SEC UNDERGROUND DEVICES	DDISTUDEV	1.00	0.65	0.00	0.35	0.4157	0.0000	0.2239
45	DIST - LINE TRANSFORMERS	DDISTLNET	1.00	0.40	0.00	0.60	0.2558	0.0000	0.3837
46	DIST - STREET LIGHTING	DDISTLGT	1.00	1.00	0.00	0.00	0.0000	0.0000	0.0000
47	DIST - CUSTOMER DEPOSITS	DCUSTDEP	1.00	1.00	0.00	0.00	0.4942	0.0000	0.0000
48	DIST - CUSTOMER ADVANCES	DCUSTADV	1.00	1.00	0.00	0.00	0.6382	0.0000	0.0000
49	DIST - UNCOLLECTIBLES	DEUNCOL	1.00	1.00	0.00	0.00	0.4799	0.0000	0.0000
50	ENERGY RELATED								
51	ENERGY PRODUCTION PWR SUPPLY	EFUEL	1.00	0.00	1.00	0.00	0.0000	0.5147	0.0000
52	ENERGY PRODUCTION	EPROD	1.00	1.00	0.00	0.00	0.6047	0.0000	0.0000
53	ENERGY - SYSTEM BENEFIT RELATED								
53	ENERGY PRODUCTION PWR SUPPLY-DESIGN	EFUELRD	1.00	0.00	1.00	0.00	0.0000	0.5189	0.0000

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Allocation Factor Table Description	Allocation		TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	RESIDENTIAL STANDARD SERVICE	
		DEMAND	ENERGY					DEMAND	ENERGY
	UNWEIGHTED CUSTOMER BILLS								
1	CUSTOMER SUPERVISION	CUSTWGT	0.00	1.00	0.00	0.00	1.00	0.0000	0.8682
2	CUSTOMER INFORMATION	CSUPV	0.55	1.00	0.00	0.00	0.45	0.3420	0.2907
3	CUSTOMER INFORMATION	CCUSINFO	0.00	1.00	0.00	0.00	1.00	0.0000	0.8682
4	METER READING	CCUSINFO	0.55	1.00	0.00	0.00	0.45	0.3421	0.2906
5	CUSTOMER DELIVERY	CREAD	0.00	1.00	0.00	0.00	1.00	0.0000	0.8906
6	BILLING AND COLLECTION	CUST	0.00	1.00	0.00	0.00	1.00	0.0000	0.8906
7	CUSTOMER ACCOUNTING	CBILLCOL	0.00	1.00	0.00	0.00	1.00	0.0000	0.8682
8	METERS	CACCT	0.00	1.00	0.00	0.00	1.00	0.0000	0.8906
9	STREET LIGHTING	CMETERS	0.00	1.00	0.00	0.00	1.00	0.0000	0.1740
		CLIGHT	0.00	1.00	0.00	0.00	1.00	0.0000	0.0000
10	INTERNALLY DEVELOPED								
11	PLANT IN SERVICE EXCL GENERAL DEMAND	PISXGENL	0.70	1.00	0.00	0.00	0.30	0.4291	0.1943
12	PLANT IN SERVICE EXCL GENERAL CUST	PISXGENL	0.00	1.00	0.00	0.00	1.00	0.0000	0.6403
13	TOTAL PLANT IN SERVICE DEMCUST	TOTPIS	0.55	1.00	0.00	0.00	0.45	0.3405	0.2829
14	TOTAL PLANT IN SERVICE DEMAND	TOTPIS	0.70	1.00	0.00	0.00	0.30	0.4291	0.1943
15	PRODUCTION PLANT IN SERVICE	PRODPIS	1.00	1.00	0.00	0.00	0.00	0.6047	0.0000
16	TRANSMISSION PLANT IN SERVICE	TRANPIS	0.00	1.00	0.00	0.00	0.00	0.0000	0.0000
17	DISTRIBUTION PLANT IN SERVICE DEMAND & CUST	DISTRPIS	1.00	1.00	0.00	0.00	0.00	0.6263	0.0000
18	DISTRIBUTION PLANT IN SERVICE DEMAND	DISTRPIS	0.55	1.00	0.00	0.00	0.45	0.3421	0.2906
19	TOTAL TRANSMISSION & DISTRIBUTION	TDPLT	1.00	1.00	0.00	0.00	0.00	0.6263	0.0000
20	GENERAL PLANT	GENPIS	0.70	1.00	0.00	0.00	0.30	0.4291	0.1943
21	GENERAL PLANT	GENPIS	0.00	1.00	0.00	0.00	1.00	0.0000	0.6403
22	BASE RATE SALES REVENUE	SALESREV	1.00	1.00	0.00	0.00	0.00	0.5147	0.0000
23	MISC. SERVICE REVENUE ACCT 451		0	1,386,204	0	0	1,386,204	0.0000	1,100,159
24	TOTAL O&M LESS FUEL & PP	OM	0.70	1.00	0.00	0.00	0.30	0.4291	0.1943
25	ACCOUNT 360	PLT360	1.00	1.00	0.00	0.00	0.00	0.0000	0.0000
26	ACCOUNT 361	PLT361	1.00	1.00	0.00	0.00	0.00	0.6396	0.0000
27	ACCOUNT 362	PLT362	1.00	1.00	0.00	0.00	0.00	0.6396	0.0000
28	ACCOUNT 364	PLT364	0.40	1.00	0.00	0.00	0.60	0.2558	0.0000
29	ACCOUNT 365	PLT365	0.65	1.00	0.00	0.00	0.35	0.4157	0.3837
30	ACCOUNT 366	PLT366	0.00	1.00	0.00	0.00	1.00	0.0000	0.2239
31	ACCOUNT 367	PLT367	0.65	1.00	0.00	0.00	0.35	0.4157	0.6396
32	ACCOUNT 368	PLT368	0.40	1.00	0.00	0.00	0.60	0.2558	0.2239
33	ACCOUNT 369	PLT369	0.00	1.00	0.00	0.00	1.00	0.0000	0.3837
34	ACCOUNT 370	PLT370	0.00	1.00	0.00	0.00	1.00	0.0000	0.8906
35	ACCOUNT 373	PLT373	1.00	1.00	0.00	0.00	0.00	0.0000	0.1740
36	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	0.65	1.00	0.00	0.00	0.35	0.4157	0.0000
37	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	0.00	1.00	0.00	0.00	1.00	0.0000	0.2239
38	TOTAL O&M EXCLUDING GENERAL	OMXGENL	1.00	1.00	0.00	0.00	0.00	0.0000	0.6396
39	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0.00	1.00	0.00	0.00	1.00	0.6050	0.0000
40	LABOR ACCOUNTS 581-589	LAB58189	0.65	1.00	0.00	0.00	0.35	0.4157	0.7373
41	LABOR ACCOUNTS 581-589	LAB58189	0.00	1.00	0.00	0.00	1.00	0.0000	0.2239
42	LABOR ACCOUNTS 591-598	LAB59198	1.00	1.00	0.00	0.00	0.00	0.0000	0.4275
43	LABOR ACCOUNTS 591-598	LAB59198	0.00	1.00	0.00	0.00	1.00	0.0000	0.0000
44	PROPOSED TAX EXPENSE	TOTPIS	0.55	1.00	0.00	0.00	0.45	0.0000	0.6370
45	LABOR 902-910	LAB9029100	0.00	1.00	0.00	0.00	0.70	0.4291	0.2829
46	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	0.00	1.00	0.00	0.00	1.00	0.0000	0.1943
			0.00	1.00	0.00	0.00	0.00	0.0000	0.8285

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

ALLOCATION FACTOR TABLE		Allocation		SMALL GENERAL SERVICE ENERGY		MEDIUM/LARGE GENERAL SERVICE ENERGY		CUSTOMER	
Line No.	Description			DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	CUSTOMER
ALLOCATION FACTOR TABLE									
DEMAND - PRODUCTION RELATED									
1	DEMAND - PRODUCTION			28,811		88,849			
2	DEMAND - TRANSMISSION RELATED								
3	DEMAND TRANSMISSION			28,811	0	88,849	0	0	0
4	DEMAND SUBTRANSMISSION			28,811	0	88,849	0	0	0
DEMAND - DISTRIBUTION RELATED									
5	DIST - CONDUIT								
6	DIST - PRI DIST SUBSTATIONS			37,995		111,965			111,965
7	DIST - POLES TOWERS & FIXTURES			15,198		44,786			67,179
8	DIST - OVERHEAD CONDUCTORS			24,697		72,777			39,188
9	DIST - UNDERGROUND CONDUIT			0		0			111,965
10	DIST - SEC UNDERGROUND DEVICES			24,697		72,777			39,188
11	DIST - LINE TRANSFORMERS			15,198		44,786			67,179
12	DIST - STREET LIGHTING			0		0			
13	DIST - CUSTOMER DEPOSITS			(1,927,517)		(305,260)			
14	DIST - CUSTOMER ADVANCES			(378,008)		(1,008,789)			
15	DIST - UNCOLLECTIBLES			6,136,594		26,394,695			
ENERGY RELATED									
15	ENERGY PRODUCTION PWR SUPPLY				118,683,796		562,579,661		
16	ENERGY PRODUCTION			28,811		88,849			
17	ENERGY - SYSTEM BENEFIT RELATED								
18	ENERGY PRODUCTION PWR SUPPLY-DESIGN				5,768,557		27,305,258		
CUSTOMER ALLOCATIONS									
19	YEAR END NUMBER OF CUSTOMERS								
20	CUSTOMER DELIVERY				8,758				1,387
21	BILLING AND COLLECTION				8,758				1,387
22	CUSTOMER ACCOUNTING				8,758				1,387
1	CUSTOMER INFORMATION			0	0	0	0	0	1,387
2	CUSTOMER INFORMATION			17,057,415	0	18,532,318	50,265,894	0	38,502,419
25	METER READING			0	0	0	0	0	1,387
23	METERS								5,939,564
24	STREET LIGHTING				20,734,273				0
INTERNALLY DEVELOPED									
25	PLANT IN SERVICE EXCL GENERAL DEMAND								
26	PLANT IN SERVICE EXCL GENERAL CUST			32,013,974	0	96,390,213	0	38,502,419	
27	TOTAL PLANT IN SERVICE DEMAND			0	0	0	0	0	38,502,419
28	TOTAL PLANT IN SERVICE DEMAND			29,964,339	0	79,965,680	0	66,444,728	
29	PRODUCTION PLANT IN SERVICE			0	0	0	0	0	41,789,939
30	TRANSMISSION PLANT IN SERVICE			14,956,558	0	46,124,319	0	0	0
31	DISTRIBUTION PLANT IN SERVICE DEMAND			0	0	0	0	0	0
32	DISTRIBUTION PLANT IN SERVICE DEMAND			17,057,415	0	50,265,894	0	0	0
33	TOTAL TRANSMISSION & DISTRIBUTION			17,057,415	0	50,265,894	0	0	0
34	GENERAL PLANT			32,013,974	0	96,390,213	0	38,502,419	
35	GENERAL PLANT			0	0	0	0	0	38,502,419
36	TEST YEAR ADJUSTED SALES (kW/h)			118,683,796	0	562,579,661	0	38,502,419	
37	TOTAL O&M LESS FUEL & PP			2,320,087	0	7,169,576	0	605,094	

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Allocation Factor Table Description	Allocation		SMALL GENERAL SERVICE ENERGY		MEDIUM/LARGE GENERAL SERVICE ENERGY		CUSTOMER
		DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	
1	ACCOUNT 360							
2	ACCOUNT 361	ACC362-368	76,148	0	0	224,398	0	0
3	ACCOUNT 362	PLT361	76,148	0	0	224,398	0	0
4	ACCOUNT 364	PLT362	5,287,544	0	0	15,581,677	0	0
5	ACCOUNT 365	PLT364	2,707,376	0	4,061,064	7,978,271	0	11,967,407
6	ACCOUNT 366	PLT365	3,750,869	0	2,019,699	11,053,303	0	5,951,778
7	ACCOUNT 367	PLT366	0	0	1,651,821	0	0	4,867,693
8	ACCOUNT 368	PLT367	2,304,333	0	1,240,795	6,790,559	0	3,656,455
9	ACCOUNT 369	PLT368	2,378,058	0	3,567,088	7,007,816	0	10,511,724
10	ACCOUNT 370	PLT370	0	0	1,319,922	0	0	209,035
11	ACCOUNT 373	PLT373	0	0	4,671,929	0	0	1,338,326
12	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	0	0	0	0	0	0
13	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	3,750,869	0	2,019,699	11,053,303	0	5,951,778
14	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0	0	1,651,821	0	0	4,867,693
15	TOTAL O&M INCLUDING GENERAL	OMXGENL	2,320,087	0	1,055,109	7,169,576	0	0
16	LABOR ACCOUNTS 581-589	LAB58189	2,377,177	0	1,280,018	7,005,219	0	605,094
17	LABOR ACCOUNTS 591-598	LAB59198	0	0	597,971	0	0	3,772,041
18	LABOR ACCOUNTS 591-598	LAB59198	119,323	0	0	351,630	0	401,870
19	LABOR ACCOUNTS 591-598	LAB900	0	0	35,162	0	0	99,426
31	LABOR CUSTOMER ACCOUNT EXPENSE				420,773			251,203
32	RATIO TABLE							
33	DEMAND RELATED							
34	DEMAND - PRODUCTION RELATED	DPROD	0.0860	0.0000	0.0000	0.2653	0.0000	0.0000
35	DEMAND PRODUCTION	DTRAN	0.0860	0.0000	0.0000	0.2653	0.0000	0.0000
36	DEMAND - TRANSMISSION RELATED	DTRAN	0.0860	0.0000	0.0000	0.2653	0.0000	0.0000
37	DEMAND TRANSMISSION							
38	DEMAND - DISTRIBUTION RELATED	DDISF5UB	0.0909	0.0000	0.0000	0.2678	0.0000	0.0000
39	DEMAND - DISTRIBUTION RELATED	DDISPOL	0.0364	0.0000	0.0545	0.1071	0.0000	0.1607
40	DIST - PRI DIST SUBSTATIONS	DDISTCON	0.0591	0.0000	0.0318	0.1741	0.0000	0.0937
41	DIST - POLES TOWERS & FIXTURES	DDISTUCON	0.0000	0.0000	0.0909	0.0000	0.0000	0.2678
42	DIST - OVERHEAD CONDUCTORS	DDISTUDEV	0.0591	0.0000	0.0318	0.1741	0.0000	0.0937
43	DIST - UNDERGROUND CONDUIT	DDISTLINET	0.0364	0.0000	0.0545	0.1071	0.0000	0.1607
44	DIST - SEC UNDERGROUND DEVICES	DDISTLTG	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
45	DIST - LINE TRANSFORMERS	DCUSTDEP	0.4366	0.0000	0.0000	0.0692	0.0000	0.0000
46	DIST - STREET LIGHTING	DCUSTADV	0.0986	0.0000	0.0000	0.2632	0.0000	0.0000
47	DIST - CUSTOMER DEPOSITS	DEUNCOL	0.0881	0.0000	0.0000	0.3789	0.0000	0.0000
48	DIST - CUSTOMER ADVANCES							
49	DIST - UNCOLLECTIBLES							
50	ENERGY RELATED							
51	ENERGY PRODUCTION PWR SUPPLY	EFUEL	0.0000	0.0741	0.0000	0.0000	0.3514	0.0000
52	ENERGY - SYSTEM BENEFIT RELATED	EPROD	0.0860	0.0000	0.0000	0.2653	0.0000	0.0000
53	ENERGY PRODUCTION PWR SUPPLY-DESIGN	EFUELRD	0.0000	0.0744	0.0000	0.0000	0.3522	0.0000

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Allocation Factor Table Description	Allocation	SMALL GENERAL SERVICE		MEDIUM/LARGE GENERAL SERVICE	
			DEMAND	ENERGY	DEMAND	ENERGY
1	UNWEIGHTED CUSTOMER BILLS					
2	CUSTOMER SUPERVISION	CUSTWGT	0.0000	0.0000	0.0921	0.0146
3	CUSTOMER INFORMATION	CSUPV	0.0486	0.0000	0.0528	0.1097
4	CUSTOMER INFORMATION	DCUSINFO	0.0000	0.0000	0.0921	0.0146
5	METER READING	CCUSINFO	0.0486	0.0000	0.0528	0.1097
6	CUSTOMER DELIVERY	CREAD	0.0000	0.0000	0.0944	0.0150
7	BILLING AND COLLECTION	CUST	0.0000	0.0000	0.0944	0.0150
8	CUSTOMER ACCOUNTING	CBILLCOL	0.0000	0.0000	0.0921	0.0146
9	METERS	CACCT	0.0000	0.0000	0.0944	0.0150
10	STREET LIGHTING	CMETERS	0.0000	0.0000	0.6411	0.1837
11	INTERNALLY DEVELOPED	CLIGHT	0.0000	0.0000	0.0000	0.0000
12	PLANT IN SERVICE EXCL GENERAL DEMAND					
13	PLANT IN SERVICE EXCL GENERAL CUST	PISEXNL	0.0610	0.0000	0.0353	0.0734
14	TOTAL PLANT IN SERVICE DEMAND	TOTPLT	0.0526	0.0000	0.1164	0.2418
15	PRODUCTION PLANT IN SERVICE	TOTPS	0.0610	0.0000	0.0437	0.1167
16	TRANSMISSION PLANT IN SERVICE	PRODPS	0.0860	0.0000	0.0353	0.0734
17	DISTRIBUTION PLANT IN SERVICE DEMAND	TRANPS	0.0000	0.0000	0.0000	0.0000
18	DISTRIBUTION PLANT IN SERVICE DEMAND & CUST	DISTPS	0.0890	0.0000	0.0000	0.0000
19	TOTAL TRANSMISSION & DISTRIBUTION	DISTPS	0.0486	0.0000	0.1433	0.1097
20	GENERAL PLANT	TDPLT	0.0890	0.0000	0.2623	0.0000
21	GENERAL PLANT	GENPLS	0.0610	0.0000	0.2623	0.0000
22	BASE RATE SALES REVENUE	SALESREV	0.0741	0.0000	0.1164	0.2418
23	MISC. SERVICE REVENUE ACCT 451				172.379	0.0000
24	TOTAL O&M LESS FUEL & PP	OM	0.0610	0.0000	0.0353	113.665
25	ACCOUNT 360	PLT360	0.0909	0.0000	0.0000	0.0734
26	ACCOUNT 361	PLT361	0.0909	0.0000	0.0000	0.0000
27	ACCOUNT 362	PLT362	0.0909	0.0000	0.0000	0.0000
28	ACCOUNT 364	PLT364	0.0364	0.0000	0.2678	0.0000
29	ACCOUNT 365	PLT365	0.0591	0.0000	0.1071	0.1607
30	ACCOUNT 366	PLT366	0.0000	0.0000	0.1741	0.0937
31	ACCOUNT 367	PLT367	0.0591	0.0000	0.0000	0.2678
32	ACCOUNT 368	PLT368	0.0364	0.0000	0.1741	0.0937
33	ACCOUNT 369	PLT369	0.0000	0.0000	0.0545	0.1607
34	ACCOUNT 370	PLT370	0.0000	0.0000	0.0944	0.0150
35	ACCOUNT 373	PLT373	0.0000	0.0000	0.6411	0.1837
36	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	0.0591	0.0000	0.0000	0.0000
37	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	0.0000	0.0000	0.0318	0.0937
38	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0.0864	0.0000	0.0909	0.2678
39	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0.0000	0.0000	0.2671	0.0000
40	LABOR ACCOUNTS 581-589	LAB58189	0.0591	0.0000	0.0000	0.0904
41	LABOR ACCOUNTS 581-589	LAB58189	0.0000	0.0000	0.1741	0.0937
42	LABOR ACCOUNTS 591-598	LAB59198	0.0878	0.0000	0.0000	0.2295
43	LABOR ACCOUNTS 591-598	LAB59198	0.0000	0.0000	0.2588	0.0000
44	PROPOSED TAX EXPENSE	TOTPS	0.0526	0.0000	0.0944	0.2669
45	LABOR 902-910	LAB902910	0.0610	0.0000	0.0437	0.1167
46	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	0.0000	0.0000	0.0353	0.0734
					0.0920	0.0549

UNS ELECTRIC, INC.
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FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Description	Allocation		LARGE POWER SERVICE		LIGHTING ENERGY	CUSTOMER
		DEMAND	ENERGY	DEMAND	ENERGY		
ALLOCATION FACTOR TABLE							
DEMAND - PRODUCTION RELATED							
1	DEMAND - PRODUCTION						
2	DEMAND - TRANSMISSION RELATED						
3	DEMAND TRANSMISSION						
4	DEMAND SUBTRANSMISSION						
		DPROD	14,175			545	
		DTRAN					
		DTRANSUB	14,175	0	0	545	
			14,175	0	0	545	
DEMAND - DISTRIBUTION RELATED							
5	DIST - CONDUIT						
6	DIST - PRE-DIST SUBSTATIONS						
7	DIST - POLES TOWERS & FIXTURES						
8	DIST - OVERHEAD CONDUCTORS						
9	DIST - UNDERGROUND CONDUIT						
9	DIST - SEC UNDERGROUND DEVICES						
10	DIST - LINE TRANSFORMERS						
11	DIST - STREET LIGHTING						
12	DIST - CUSTOMER DEPOSITS						
13	DIST - CUSTOMER ADVANCES						
14	DIST - UNCOLLECTIBLES						
		DDISTCON					703
		DDISPSUB	0				
		DDISPOLE	0				703
		DDISTCON	0				281
		DDISTCON	0				457
		DDISTUCON	0				0
		DDISTUDEV	0				457
		DDISTUNET	0				281
		DDISTLIG	0				1
		DCUSTDEP	0				0
		DCUSTADV	0				0
		DEUNCOL	3,191,840				505,944
ENERGY RELATED							
15	ENERGY PRODUCTION PWR SUPPLY						
16	ENERGY PRODUCTION						
17	ENERGY - SYSTEM BENEFIT RELATED						
18	ENERGY PRODUCTION PWR SUPPLY-DESIGN						
		EFUEL	0	92,765,274			2,827,250
		EPROD	14,175			545	
		EFUELRD		4,183,566			37,065
CUSTOMER ALLOCATIONS							
19	YEAR END NUMBER OF CUSTOMERS						
20	CUSTOMER DELIVERY						
21	BILLING AND COLLECTION						
22	CUSTOMER ACCOUNTING						
1	CUSTOMER INFORMATION						
2	CUSTOMER INFORMATION						
25	METER READING						
23	METERS						
24	STREET LIGHTING						
		CUSTAVG					2,388
		CUSTWGT					0
		CBILLCOL					2,388
		CACCT					0
		DCUSINFO					0
		CCUSINFO					0
		CMETROG					0
		CMETERS					0
		CLIGHT					0
							2,388
INTERNALLY DEVELOPED							
25	PLANT IN SERVICE EXCL GENERAL DEMAND						
26	PLANT IN SERVICE EXCL GENERAL CUST						
27	TOTAL PLANT IN SERVICE DEMAND						
28	TOTAL PLANT IN SERVICE CUST						
29	PRODUCTION PLANT IN SERVICE						
30	TRANSMISSION PLANT IN SERVICE						
31	DISTRIBUTION PLANT IN SERVICE DEMAND						
32	DISTRIBUTION PLANT IN SERVICE CUST						
33	TOTAL TRANSMISSION & DISTRIBUTION						
34	GENERAL PLANT						
35	GENERAL PLANT						
36	TEST YEAR ADJUSTED SALES (KWH)						
37	TOTAL O&M LESS FUEL & PP						
		PIXGENL	7,358,528	0	9,638	4,572,447	0
		PIXXGENL	0	0	9,638	0	232,071
		TOTPLS	4,367,921	0	3,629,374	2,848,166	2,366,586
		TOTPLS	0	0	10,461	0	251,887
		PRODPLS	7,358,528	0	0	282,858	0
		TRAMPIS	0	0	0	0	0
		DISTPLS	0	0	0	0	0
		DISTPLS	0	0	0	4,289,589	0
		TOPPLT	0	0	9,638	4,289,589	0
		GENPLIS	7,358,528	0	9,638	4,572,447	0
		GENPLIS	0	0	9,638	0	232,071
		SALESREV	92,765,274	0	9,638	0	232,071
		OM	1,000,754	0	1,178	112,402	97,139

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CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Description	Allocation		LARGE POWER SERVICE		LIGHTING ENERGY		CUSTOMER
		DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	
1	ACCOUNT 360							
2	ACCOUNT 361							
3	ACCOUNT 362							
4	ACCOUNT 364							
5	ACCOUNT 365							
6	ACCOUNT 366							
7	ACCOUNT 367							
8	ACCOUNT 368							
9	ACCOUNT 369							
10	ACCOUNT 370							
11	ACCOUNT 373							
12	OVERHEAD DISTRIBUTION PLANT IN SERVICE							
13	UNDERGROUND DISTRIBUTION PLT IN SERVICE							
14	TOTAL O&M EXCLUDING GENERAL							
15	TOTAL O&M EXCLUDING GENERAL							
16	LABOR ACCOUNTS 581-589							
17	LABOR ACCOUNTS 591-598							
18	LABOR ACCOUNTS 591-598							
19	LABOR ACCOUNTS 591-598							
20	LABOR ACCOUNTS 591-598							
21	LABOR CUSTOMER ACCOUNT EXPENSE							
22	RATIO TABLE							
23	DEMAND RELATED							
24	DEMAND - PRODUCTION RELATED							
25	DEMAND PRODUCTION							
26	DEMAND - TRANSMISSION RELATED							
27	DEMAND TRANSMISSION							
28	DEMAND TRANSMISSION							
29	DEMAND - DISTRIBUTION RELATED							
30	DIST - PRI DIST SUBSTATIONS							
31	DIST - POLES TOWERS & FIXTURES							
32	DIST - OVERHEAD CONDUCTORS							
33	DIST - UNDERGROUND CONDUIT							
34	DIST - SEC UNDERGROUND DEVICES							
35	DIST - LINE TRANSFORMERS							
36	DIST - STREET LIGHTING							
37	DIST - CUSTOMER DEPOSITS							
38	DIST - CUSTOMER ADVANCES							
39	DIST - UNCOLLECTIBLES							
40	ENERGY RELATED							
41	ENERGY PRODUCTION PWR SUPPLY							
42	ENERGY PRODUCTION							
43	ENERGY - SYSTEM BENEFIT RELATED							
44	ENERGY PRODUCTION PWR SUPPLY-DESIGN							

UNS ELECTRIC, INC.
CLASS COST OF SERVICE STUDY - DEVELOPMENT OF ALLOCATION FACTORS
FOR THE TEST PERIOD ENDING DECEMBER 31, 2014

Line No.	Description	Allocation		LARGE POWER SERVICE		LIGHTING	
		Demand	Energy	Demand	Energy	Demand	Energy
	UNWEIGHTED CUSTOMER BILLS						
1	CUSTOMER SUPERVISION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0251
2	CUSTOMER INFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0007
3	CUSTOMER INFORMATION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0251
4	METER READING	0.0000	0.0000	0.0000	0.0000	0.0000	0.0007
5	CUSTOMER DELIVERY	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
6	BILLING AND COLLECTION	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7	CUSTOMER ACCOUNTING	0.0000	0.0000	0.0000	0.0000	0.0000	0.0251
8	METERS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	STREET LIGHTING	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
10	INTERNALLY DEVELOPED						
11	PLANT IN SERVICE EXCL GENERAL DEMAND	0.0140	0.0000	0.0000	0.0000	0.0087	0.0004
12	PLANT IN SERVICE EXCL GENERAL CUST	0.0000	0.0000	0.0001	0.0000	0.0000	0.0015
13	TOTAL PLANT IN SERVICE DEMCUST	0.0077	0.0000	0.0064	0.0000	0.0050	0.0042
14	TOTAL PLANT IN SERVICE DEMAND	0.0140	0.0000	0.0000	0.0000	0.0087	0.0004
15	PRODUCTION PLANT IN SERVICE	0.0423	0.0000	0.0000	0.0000	0.0016	0.0000
16	TRANSMISSION PLANT IN SERVICE	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17	DISTRIBUTION PLANT IN SERVICE DEMAND	0.0000	0.0000	0.0000	0.0000	0.0224	0.0000
18	DISTRIBUTION PLANT IN SERVICE DEMAND & CUST	0.0000	0.0000	0.0000	0.0000	0.0122	0.0007
19	TOTAL TRANSMISSION & DISTRIBUTION	0.0000	0.0000	0.0000	0.0000	0.0224	0.0000
20	GENERAL PLANT	0.0140	0.0000	0.0000	0.0000	0.0087	0.0004
21	GENERAL PLANT	0.0000	0.0000	0.0001	0.0000	0.0000	0.0015
22	BASE RATE SALES REVENUE	0.0579	0.0000	0.0000	0.0000	0.0018	0.0000
23	MISC. SERVICE REVENUE ACCT 451						
24	TOTAL O&M LESS FUEL & PP	0.0140	0.0000	0.0000	0.0000	0.0087	0.0004
25	ACCOUNT 360	0.0000	0.0000	0.0000	0.0000	0.0017	0.0000
26	ACCOUNT 361	0.0000	0.0000	0.0000	0.0000	0.0017	0.0000
27	ACCOUNT 362	0.0000	0.0000	0.0000	0.0000	0.0017	0.0000
28	ACCOUNT 364	0.0000	0.0000	0.0000	0.0000	0.0007	0.0010
29	ACCOUNT 365	0.0000	0.0000	0.0000	0.0000	0.0011	0.0006
30	ACCOUNT 366	0.0000	0.0000	0.0000	0.0000	0.0000	0.0017
31	ACCOUNT 367	0.0000	0.0000	0.0000	0.0011	0.0000	0.0006
32	ACCOUNT 368	0.0000	0.0000	0.0000	0.0007	0.0000	0.0010
33	ACCOUNT 369	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34	ACCOUNT 370	0.0000	0.0000	0.0000	0.0012	0.0000	0.0000
35	ACCOUNT 373	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
36	OVERHEAD DISTRIBUTION PLANT IN SERVICE	0.0000	0.0000	0.0000	1.0000	0.0000	0.0000
37	UNDERGROUND DISTRIBUTION PLANT IN SERVICE	0.0000	0.0000	0.0000	0.0000	0.0011	0.0006
38	TOTAL O&M EXCLUDING GENERAL	0.0373	0.0000	0.0000	0.0000	0.0042	0.0000
39	TOTAL O&M EXCLUDING GENERAL	0.0000	0.0000	0.0002	0.0000	0.0000	0.0145
40	LABOR ACCOUNTS 581-589	0.0000	0.0000	0.0000	0.0000	0.0011	0.0006
41	LABOR ACCOUNTS 581-589	0.0000	0.0000	0.0006	0.0000	0.0000	0.0009
42	LABOR ACCOUNTS 591-598	0.0000	0.0000	0.0000	0.0000	0.0355	0.0000
43	LABOR ACCOUNTS 591-598	0.0000	0.0000	0.0000	0.0000	0.0000	0.0017
44	PROPOSED TAX EXPENSE	0.0077	0.0000	0.0000	0.0000	0.0050	0.0042
45	LABOR 902-910	0.0140	0.0000	0.0000	0.0000	0.0087	0.0004
46	LABOR CUSTOMER ACCOUNT EXPENSE	0.0000	0.0000	0.0051	0.0000	0.0000	0.0196

UNS Electric, Inc.
Summary of Revenues by Customer Classifications
Adjusted Present Rates And Proposed Rates
Test Period Ended December 31, 2014

Line No.	Class of Service	Test Year Present Net Revenue	Net Change	Proposed % Increase to Test Year	Adjusted TY Revenue	Proposed Dollar Increase (a)	Proposed Percent Increase to Adjusted Test Year Revenues (a)	Proposed Net Revenue
1	Residential Service	\$83,768,709	\$10,285,000	12.3%	\$73,653,026	\$20,556,648	27.91%	\$94,209,675
2	Small General Service	12,922,488	1,646,999	12.7%	11,905,151	2,664,336	22.38%	14,569,488
3	Interruptible Power Service	2,920,047	268,734	9.2%	2,995,250	193,531	6.46%	3,188,781
4	Medium General Service	0	41,891,473	0.0%	0	41,891,473	0.0%	41,891,473
5	Large General Service	46,292,475	-37,652,628	-81.3%	41,503,527	-32,857,483	-79.17%	8,646,044
6	Large Power Service	21,454,373	-14,929,822	-69.6%	16,576,681	-9,973,005	-60.16%	6,603,676
7	Lighting	528,359	90,242	17.1%	543,010	75,592	13.92%	618,601
8	Subtotal	\$167,886,452	\$1,599,999	0.95%	\$147,176,645	\$22,551,092	15.32%	\$169,727,738
9	Other Operating Revenue	1,734,044	95,034	N/A	1,829,078	N/A	N/A	1,829,078
10	Total	\$169,620,496	\$1,695,033	1.00%	\$149,005,723	\$22,551,092	15.13%	\$171,556,815

Total Electric Retail Service
(a) H-2 (P2)
Recap Schedules
A-1

UNS Electric, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Period Ended December 31, 2014

Line No.	Class of Service	Rate Schedule Present	Proposed ⁽¹⁾	Actual			Test Year End Sales Adjustments	Adjusted			Tariff Changes		
				kWh Sales	Average Number of Customers	Average kWh per Customer		kWh Sales	Average Number of Customers	Average Sales per Customer	kWh Sales	Average Number of Customers	Average Sales per Customer
1	Residential Cares	CARES	NC	57,138,737	6,112	9,349	1,701,588	58,840,325	6,236	9,436	58,840,325	6,236	9,436
2	Residential Service	RES-01	NC	755,005,617	75,847	9,954	6,209,782	761,215,400	76,035	10,011	761,215,400	76,035	10,011
3	Residential Service TOU	RES-TOU	NC	2,731,217	230	11,892	321,911	3,053,127	257	11,880	3,053,127	257	11,880
4	Res Bright Community Solar	RES-BC	NC	844,333	79	10,733	0	844,333	79	10,733	844,333	79	10,733
5	Residential Unbilled			(484,060)	0			0	0	0	0	0	0
6	Small General Service	SGS-10	NC	118,754,401	8,704	13,643	(253,035)	118,501,366	8,750	13,543	118,501,366	8,750	13,543
7	Small General Service TOU	SGS-TOU	NC	170,628	8	22,750	11,802	182,430	8	22,804	182,430	8	22,804
8	Interruptible Power Service	IPS	NC	38,106,302	32	1,193,931	(2,538,461)	35,567,841	29	1,226,477	35,567,841	29	1,226,477
9	Medium General Service		MGS	0	0	0	0	0	0	0	0	0	0
10	Medium General Service TOU		MGS-TOU	0	0	0	0	0	0	0	408,462,296	1,331	306,884
11	Large General Service	LGS	LGS	448,678,574	1,361	329,688	(2,896,080)	445,782,493	1,341	332,425	445,782,493	1,341	332,425
12	Large General Service TOU	LGS-TOU	LGS TOU	3,834,211	5	821,617	3,884,745	7,718,956	8	964,869	7,718,956	8	964,869
13	LGS Bright Community Solar	LGS-BC	MGSBC	16,769	3	5,590	(16,769)	0	0	0	0	0	0
14	Large General Service Unbilled			384,473	0			0	0	0	0	0	0
15	Large Power Service & TOU <69 kV	LPS/LPS TOU	LGS/LGS TOU	92,705,606	12	7,672,188	(19,195,235)	73,510,371	9	8,167,819	73,510,371	9	8,167,819
16	LPS Standard/Mining & TOU >69 kV	LPS/LPSM/ LPS TOU	NC	157,107,744	6	26,184,624	(64,342,470)	92,765,274	4	23,191,318	92,765,274	4	23,191,318
17	Large Power Service Unbilled			(369,148)	0			0	0	0	0	0	0
18	Lighting	LTG	NC	2,820,013	2,388	1,181	7,237	2,827,250	2,388	1,184	2,827,250	2,388	1,184
19	Total Electric Retail Service			<u>1,677,445,418</u>	<u>94,785</u>	<u>17,697</u>	<u>(77,104,986)</u>	<u>1,600,809,167</u>	<u>95,144</u>	<u>16,825</u>	<u>1,600,809,167</u>	<u>95,144</u>	<u>16,825</u>

Note:
⁽¹⁾ NC equals No Change

UNIS Electric, Inc.
Comparisons of Revenues by Rate Schedules
Present And Proposed Rates
Test Period Ended December 31, 2014

Line No.	Class of Service	Proposed	Unadjusted ⁽¹⁾ Margin Revenue	Unadjusted ⁽²⁾ Fuel & PPFAC Revenue	Margin Pro Forma Adjustment	Fuel & PPFAC ⁽³⁾ Pro Forma Adjustment	Adjusted Margin Revenue	Adjusted Fuel & PPFAC Revenue	Adjusted TY Revenues	Proposed Revenue	Proposed Increase To TY Revenue		Proposed Increase To Adjusted Revenue ⁽⁴⁾	
											\$	%	\$	%
1	Residential Cares	RES-01	\$1,779,128	\$3,029,378	\$14,612	(\$503,059)	\$1,793,740	\$2,526,318	\$4,320,058	\$5,437,298	\$628,793	13.08%	\$1,117,240	20.55%
2	Residential Service	RES-01	31,759,612	46,999,721	-289,767	-9,502,250	31,469,845	37,497,471	68,967,316	88,319,110	9,559,778	12.14%	19,351,794	21.91%
3	Residential Service TOU	RES-TOU	116,271	152,725	11,729	-2,326	128,000	150,399	278,400	344,719	75,723	28.15%	66,319	19.24%
4	Res Bright Community Solar	RES-BC	34,180	53,651	-588	0	33,602	53,651	87,253	108,548	20,707	23.57%	21,295	19.62%
5	Residential Unbilled		110,955	-266,920	-110,955	266,920	0	0	0	0	0	0.00%	0	0.00%
6	Small General Service	SGS-10	6,255,704	6,650,173	-128,102	-889,821	6,127,602	5,760,351	11,887,953	14,549,732	1,643,856	12.74%	2,661,779	18.29%
7	Small General Service TOU	SGS-TOU	8,527	8,085	465	121	8,992	8,206	17,198	19,755	3,144	18.93%	2,557	12.94%
8	Interruptible Power Service	IPS	1,335,391	1,584,656	-112,156	187,359	1,223,235	1,772,015	2,995,250	3,188,781	268,734	9.20%	193,531	6.07%
9	Medium General Service	MGS	0	0	0	0	0	0	0	41,268,575	41,268,575	n/a	41,268,575	100.00%
10	Medium General Service TOU	MGS-TOU	0	0	0	0	0	0	0	622,898	622,898	n/a	622,898	100.00%
11	LGS Bright Community Solar	LGS-BC	898	976	-888	-976	0	0	0	0	0	0.00%	0	0.00%
12	Large General Service	LGS	21,574,476	24,416,757	-471,036	-4,630,843	21,103,440	19,785,914	40,889,354	7,351,450	(38,639,783)	-84.02%	(33,537,904)	-456.21%
13	Large General Service TOU	LGS - TOU	121,380	186,059	133,252	173,481	254,632	359,541	614,173	1,284,594	987,155	321.09%	680,421	52.56%
14	General Service Unbilled		138,446	-146,516	-138,446	146,516	0	0	0	0	0	0.00%	0	0.00%
15	Large Power Service & LPS TOU <69 kV	LPS <69	5,072,348	3,652,261	-1,258,960	1,735,527	3,813,388	5,387,788	9,201,176	0	(8,724,609)	-100.00%	(9,201,176)	0.00%
16	Large Power Service Unbilled		-31,928	-47,197	31,928	47,197	0	0	0	0	0	0.00%	0	0.00%
17	Large Power Service & LPS TOU >69 kV	LPS >69	6,894,832	5,914,057	-3,702,992	-1,730,391	3,191,840	4,183,666	7,375,505	6,603,676	(6,205,212)	-48.44%	(771,829)	-11.65%
18	Lighting	LTG	505,944	22,415	0	14,650	505,944	37,065	543,010	618,601	90,242	17.08%	75,592	12.22%
19	Total Electric Service		\$75,676,172	\$92,210,280	-\$6,021,912	-\$14,687,894	\$69,654,280	\$77,522,386	\$147,176,645	\$169,721,738	\$1,599,959	0.95%	\$22,551,092	15.32%

Note:

- (1) Test Year Billed Margin Revenues calculated \$68,916 more than Booked Revenues.
- (2) Test Year Billed Fuel and PPFAC revenues calculated \$175,930 less than Booked Revenues.
- (3) Test Fuel and PPFAC Test Year True-up includes a Billed to Book adjustment of \$175,930.
- (4) Total increase is \$68,916 less than Schedule A1. Line 10 due to difference from Test Year billed to booked revenues.

UNS Electric, Inc.
 Comparison of Present and Proposed Rates
 Test Year Ended December 31, 2014

	Present Rate	Proposed Rate	Increase	
			\$	%
Residential Service CARES				
Customer Charge	\$4.90	\$9.00	\$4.10	83.67%
Energy Charge 1st 400 kWhs	\$0.018973	\$0.030810	\$0.012	62.39%
Energy Charge, all additional kWhs	\$0.035400	\$0.050810	\$0.015	43.53%
Base Power Supply Charge, all kWhs	\$0.049260	\$0.049260		
PPFAC	(\$0.003488)	varies monthly	\$0.045772	100%
Residential Service				
Customer Charge	\$10.00	\$20.00	\$10.000	100.00%
Energy Charge 1st 400 kWhs	\$0.019300	\$0.030810	\$0.01	59.64%
Energy Charge 401-1,000 kWhs	\$0.034350	\$0.050810	\$0.02	47.92%
Energy Charge, all additional kWhs	\$0.038499	\$0.050810	\$0.01	31.98%
Base Power Supply Charge, all kWhs	\$0.049260	\$0.049260	\$0.00	0.00%
PPFAC	(\$0.003488)	varies monthly	\$0.045772	100.00%
Residential Time of Use Rates, all kWhs				
Customer Charge	\$11.50	\$20.00	\$8.50	73.91%
Energy Charge 1st 400 kWhs	\$0.030350	\$0.030810	\$0.00	1.52%
Energy Charge 401-1,000 kWhs	\$0.030350	\$0.050810	\$0.02	67.41%
Energy Charge, all additional kWhs	\$0.030350	\$0.050810	\$0.02	67.41%
Base Power Supply Charge, all kWhs				
Summer On-peak, kWh	\$0.101110	\$0.101110	\$0.00	0.00%
Summer Off-peak, kWh	\$0.033900	\$0.033900	\$0.00	0.00%
Winter On-peak, kWh	\$0.098960	\$0.098960	\$0.00	0.00%
Winter Off-peak, kWh	\$0.033579	\$0.033579	\$0.00	0.00%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	-\$0.097622	-100.00%
Summer Off-peak, kWh	(\$0.003488)	varies monthly		
Winter On-peak, kWh	(\$0.003488)	varies monthly		
Winter Off-peak, kWh	(\$0.003488)	varies monthly		
Residential Time of Use Rate Super Peak, all kWhs				
Customer Charge	\$11.50	\$20.000000	\$8.50	73.91%
Energy Charge 1st 400 kWhs	\$0.025000	\$0.030810	\$0.01	23.24%
Energy Charge, all additional kWhs	\$0.035000	\$0.050810	\$0.02	45.17%
Base Power Supply Charge, all kWhs				
Summer On-peak, kWh	\$0.149700	\$0.149700	\$0.00	0.00%
Summer Off-peak, kWh	\$0.038250	\$0.038250	\$0.00	0.00%
Winter On-peak, kWh	\$0.149700	\$0.149700	\$0.00	0.00%
Winter Off-peak, kWh	\$0.038250	\$0.038250	\$0.00	0.00%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	\$0.00	-100.00%
Summer Off-peak, kWh	(\$0.003488)			
Winter On-peak, kWh	(\$0.003488)			
Winter Off-peak, kWh	(\$0.003488)			
Small General Service				
Customer Charge	\$14.50	\$30.00	\$15.500	106.90%
Energy Charge 1st 400 kWh	\$0.030176	\$0.039497	\$0.01	30.89%
Energy Charge 401 -7,500 kWh	\$0.041042	\$0.049497	\$0.01	20.60%
Energy Charge >7,500 kWh	\$0.076042	\$0.086950	\$0.01	14.34%
Base Power Supply Charge, all kWhs	\$0.048610			
PPFAC	(\$0.003488)	varies monthly	-\$0.045122	-100.00%
Small General Service Time of Use Rates, all kWhs				
Customer Charge	\$16.50	\$30.00	\$13.50	81.82%
Energy Charge 1st 400 kWh	\$0.030176	\$0.039497	\$0.01	30.89%
Energy Charge 401 -7,500 kWh	\$0.043176	\$0.049497	\$0.01	14.64%
Energy Charge >7,500 kWh	\$0.076042	\$0.086950	\$0.01	14.34%
Base Power Supply ChargeS				
Summer On-peak, kWh	\$0.126510	\$0.1265	\$0.00	0.00%
Summer Shoulder-peak, kWh	\$0.000000			
Summer Off-peak, kWh	\$0.033010	\$0.033010	\$0.00	0.00%
Winter On-peak, kWh	\$0.108510	\$0.108510	\$0.00	0.00%
Winter Off-peak, kWh	\$0.032910	\$0.032910	\$0.00	0.00%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	-\$0.123022	-100.00%
Summer Off-peak, kWh	(\$0.003488)	varies monthly		
Winter On-peak, kWh	(\$0.003488)	varies monthly		
Winter Off-peak, kWh	(\$0.003488)	varies monthly		

UNS Electric, Inc.
 Comparison of Present and Proposed Rates
 Test Year Ended December 31, 2014

Schedule H-3
 Page 2 of 3

	Present Rate	Proposed Rate	Increase	
			\$	%
Medium General Service				
Customer Charge	\$50.00	\$100.00	\$50.000	100.00%
Demand Charge, per kW	\$12.81	\$13.05	\$0.240	1.87%
Energy Charge (kWhs)	\$0.01	\$0.005500	\$0.000	0.55%
Base Power Supply Charge, all kWhs	\$0.05	\$0.048440	\$0.000	0.00%
PPFAC	(\$0.003488)	varies monthly	-\$0.044952	1288.76%
Medium General Service TOU				
Customer Charge	\$52.00	\$100.00	\$48.000	92.31%
Demand Charge, per kW	\$12.81	\$13.05	\$0.240	1.87%
Energy Charge (kWhs)	\$0.01	\$0.005500	\$0.000	0.55%
Base Power Supply Charge, all kWhs				
Summer on-peak	\$0.11	\$0.109900	\$0.000	0.00%
Summer off-peak	\$0.03	\$0.033500	\$0.000	0.00%
Winter On-peak, kWh	\$0.09	\$0.089900	\$0.000	0.00%
Winter Off-peak, kWh	\$0.03	\$0.031600	-\$0.089900	-284.49%
PPFAC Charges	(\$0.003488)	varies monthly		
Large General Service				
Customer Charge	\$50.00	\$300.00	\$250.00	500.00%
Demand Charge, per kW	\$12.81	\$12.96	\$0.15	1.17%
Energy Charge (kWhs)	\$0.005470	\$0.005400	\$0.00	-1.28%
Base Power Supply Charge, all kWhs	\$0.056603	\$0.048400	-\$0.01	-14.49%
PPFAC	(\$0.003488)	varies monthly	-\$0.053115	-100.00%
Large General Service TOU				
Customer Charge	\$52.00	\$300.00	\$248.00	476.92%
Demand Charge, per kW	\$12.81	\$12.96	\$0.15	1.17%
Energy Charge (kWhs)	\$0.005470	\$0.005400	\$0.00	-1.28%
Base Power Supply Charge, all kWhs				
Summer on-peak	\$0.114886	\$0.145510	\$0.03	26.66%
Summer off-peak	\$0.039886	\$0.034510	-\$0.01	-13.48%
Winter On-peak, kWh	\$0.114886	\$0.124510	\$0.01	8.38%
Winter Off-peak, kWh	\$0.026168	\$0.032910	\$0.01	25.76%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	-\$0.111398	-100.00%
Summer Off-peak, kWh	(\$0.003488)	varies monthly		
Winter On-peak, kWh	(\$0.003488)	varies monthly		
Winter Off-peak, kWh	(\$0.003488)	varies monthly		
Large Power Service (<69KV)				
Customer Charge <69 kV	\$1,200.00	\$300.00	-\$900.00	-75.00%
Customer Charge >69 kV	\$1,200.00	\$1,200.00	\$0.00	0.00%
Demand Charge <69kV, per kW	\$22.00	\$12.96	-\$9.04	-41.09%
Demand Charge >69kV, per kW	\$17.00	\$12.48	-\$4.52	-26.59%
Energy Charge (kWhs) <69 kV	\$0.000462	\$0.005400	\$0.00	1068.83%
Energy Charge (kWhs) >69 kV	\$0.000462	\$0.000520	\$0.00	12.55%
Base Power Supply Charge, all kWhs <69 kV	\$0.041880	\$0.048400	\$0.01	15.57%
Base Power Supply Charge, all kWhs >69 kV	\$0.048410	\$0.048410	\$0.00	0.00%
PPFAC <69kV Summer	(\$0.003488)	varies monthly	-\$0.038392	-100.00%
PPFAC <69kV Winter	(\$0.003488)	varies monthly	-\$0.038392	-100.00%
PPFAC >69kV Summer	(\$0.003488)			
PPFAC >69kV Winter	(\$0.003488)			
Large Power Service (>69KV) TOU				
Customer Charge	\$1,200.00	\$1,200.00	\$0.00	0.00%
Demand Charge, per kW	\$17.00	\$12.48	-\$4.52	-26.59%
Energy Charge (kWhs)	\$0.000462	\$0.000520	\$0.00	12.55%
Base Power Supply Charge, all kWhs				
Summer on-peak	\$0.122510	\$0.122510	\$0.00	0.00%
Summer off-peak	\$0.032110	\$0.032110	\$0.00	0.00%
Winter on-peak	\$0.092110	\$0.092110	\$0.00	0.00%
Winter off-peak	\$0.030910	\$0.030910	\$0.00	0.00%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	-\$0.119022	-100.00%
Summer Off-peak, kWh	(\$0.003488)	varies monthly		
Winter On-peak, kWh	(\$0.003488)	varies monthly		
Winter Off-peak, kWh	(\$0.003488)	varies monthly		

UNS Electric, Inc.
 Comparison of Present and Proposed Rates
 Test Year Ended December 31, 2014

	Present Rate	Proposed Rate	Increase	
			\$	%
LARGE POWER SERVICE MINING				
Customer Charge	\$1,200.00	\$0.00	-\$1,200.00	-100.00%
Demand Charge, per kW	\$17.00	\$0.00	-\$17.00	-100.00%
Energy Charge (kWhs)	\$0.000462	\$0.00	\$0.00	0.00%
Power Factor Adjustment				
Base Power Supply Charge, all kWhs	\$0.041880	\$0.0000	-\$0.04	0.00%
PPFAC	(\$0.003488)	varies monthly	-\$0.038392	-100.00%
Interruptible Power Service				
Customer Charge	\$18.00	\$75.00	\$57.00	316.67%
Demand Charge, per kW	\$5.00	\$6.52	\$1.52	30.40%
Energy Charge (kWhs)	\$0.019408	\$0.019790	\$0.00	1.97%
Base Power Supply Charge, all kWhs	\$0.049821	\$0.049821	\$0.00	0.00%
PPFAC	(\$0.003488)	varies monthly	-\$0.046333	-100.00%
Lighting Dusk to Dawn				
New 30' Wood Pole (Class 6) - Overhead	\$4.34	\$4.68	\$0.34	7.83%
New 30' Metal or Fiberglass - Overhead	\$8.66	\$9.35	\$0.69	7.97%
Existing Wood Pole - Underground	\$2.18	\$2.35	\$0.17	7.80%
New 30' Wood Pole (Class 6) - Underground	\$6.52	\$7.04	\$0.52	7.98%
New 30' Metal or Fiberglass - Underground	\$10.81	\$11.67	\$0.86	7.96%
Wattage, per Watt	\$0.051681	\$0.060516	\$0.01	17.10%
Lighting Base Power Supply Charge, per Watt	\$0.013110	\$0.013110	\$0.00	0.00%
PPFAC	(\$0.003488)	varies monthly	-\$0.009622	-100.00%
TOU - Small General School				
Customer Charge	\$16.50	\$30.00	\$13.50	81.82%
Energy Charge 1st 400 kWh	\$0.030176	\$0.039497	\$0.01	30.89%
Energy Charge 401 - 7,500 kWh	\$0.043176	\$0.049497	\$0.01	14.64%
Energy Charge >7,500 kWh	\$0.076042	\$0.086950	\$0.01	14.34%
Base Power Supply ChargeS				
Summer On-peak, kWh	\$0.126510	\$0.126510	\$0.00	0.00%
Summer Off-peak, kWh	\$0.033010	\$0.033010	\$0.00	0.00%
Winter On-peak, kWh	\$0.108510	\$0.108510	\$0.00	0.00%
Winter Off-peak, kWh	\$0.032910	\$0.032910	\$0.00	0.00%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	-\$0.123022	-100.00%
Summer Off-peak, kWh	(\$0.003488)	varies monthly		
Winter On-peak, kWh	(\$0.003488)	varies monthly		
Winter Off-peak, kWh	(\$0.003488)	varies monthly		
TOU - Large General School				
Customer Charge	\$52.00	\$300.00	\$248.00	476.92%
Demand Charge, per kW	\$12.81	\$12.96	\$0.15	1.17%
Energy Charge (kWhs)	\$0.005470	\$0.005400	\$0.00	-1.28%
Base Power Supply Charge, all kWhs				
Summer on-peak	\$0.114886	\$0.145510	\$0.03	26.66%
Summer off-peak	\$0.039886	\$0.034510	-\$0.01	-13.48%
Winter On-peak, kWh	\$0.114886	\$0.124510	\$0.01	8.38%
Winter Off-peak, kWh	\$0.026168	\$0.032910	\$0.01	25.76%
PPFAC Charges				
Summer On-peak, kWh	(\$0.003488)	varies monthly	-\$0.111398	-100.00%
Summer Off-peak, kWh	(\$0.003488)	varies monthly		
Winter On-peak, kWh	(\$0.003488)	varies monthly		
Winter Off-peak, kWh	(\$0.003488)	varies monthly		

RESIDENTIAL SERVICE

BILL IMPACTS CURRENT RATES											
Total kWh	Delivery (kWh)		Customer Charge	Delivery 0-400 kWh	Delivery 401-1,000 kWh	Delivery 1,000+ kWh	TCA	Base Fuel	PPFAC	Net Bill	
	0-400	401-1,000									
	111	111	0	\$2.14	\$0.00	\$0.00	\$0.13	\$7.16	-\$0.02	\$19.19	
Xsmall	330	330	0	\$6.37	\$0.00	\$0.00	\$0.38	\$21.29	-\$0.71	\$37.33	
Small	664	400	0	\$7.72	\$9.07	\$0.00	\$0.76	\$42.83	-\$1.42	\$68.96	
Medium	1,144	400	144	\$7.72	\$20.61	\$5.54	\$1.30	\$73.80	-\$2.45	\$116.53	
Large	2,162	400	1,162	\$7.72	\$20.61	\$44.74	\$2.46	\$139.47	-\$4.63	\$220.37	
Xlarge	830	400	0	\$7.72	\$14.75	\$0.00	\$0.95	\$53.51	-\$1.77	\$85.16	
Mean	983	400	0	\$7.72	\$20.04	\$0.00	\$1.12	\$63.43	-\$2.10	\$100.20	
Sum	669	400	0	\$7.72	\$9.25	\$0.00	\$0.76	\$43.18	-\$1.43	\$69.48	
Win											
Annual										\$1,018.12	

BILL IMPACTS PROPOSED RATES											
Total kWh	Delivery (kWh)		Customer Charge	Delivery 0-400 kWh	Delivery 401-1,000 kWh	Delivery 1,000+ kWh	TCA	Base Fuel	PPFAC	Net Bill	% Change
	0-400	401-1,000									
	400	600	1000	\$0.03081	\$0.05081	\$0.05081	\$0.000000	\$0.049260	\$0.000000		
Xsmall	111	0	0	\$3.42	\$0.00	\$0.00	\$0.00	\$5.47	\$0.00	\$28.89	50.5%
Small	330	0	0	\$10.17	\$0.00	\$0.00	\$0.00	\$16.26	\$0.00	\$46.43	24.4%
Medium	664	264	0	\$12.32	\$13.41	\$0.00	\$0.00	\$32.71	\$0.00	\$78.45	13.8%
Large	1,144	600	144	\$12.32	\$30.49	\$7.32	\$0.00	\$56.35	\$0.00	\$126.48	8.5%
Xlarge	2,162	400	1,162	\$12.32	\$30.49	\$59.04	\$0.00	\$106.50	\$0.00	\$228.35	3.6%
Mean	830	400	0	\$12.32	\$21.82	\$0.00	\$0.00	\$40.86	\$0.00	\$95.01	11.6%
Sum	983	400	0	\$12.32	\$29.64	\$0.00	\$0.00	\$48.44	\$0.00	\$110.40	10.2%
Win	669	400	0	\$12.32	\$13.69	\$0.00	\$0.00	\$32.98	\$0.00	\$78.99	13.7%
Annual										\$1,136.37	11.6%

RESIDENTIAL SERVICE CARES MEDICAL

BILL IMPACTS CURRENT RATES										
Total kWh	Delivery (kWh)		Customer Charge	Delivery 0-400 kWh	Delivery 400+ kWh	TCA	Base Fuel	PPFAC	Net Revenue	Discounts
	1-400	401+	\$4.90	\$0.01897	\$0.03540	\$0.001140	\$0.06170	-\$0.002139		
Xsmall	365	0	\$4.90	\$6.93000	\$0.00000	\$0.420000	\$22.52000	-\$0.780857	\$23.79	30.00%
Small	564	164	\$4.90	\$7.59	\$5.81	\$0.64	\$34.80	-\$1.21	\$36.77	30.00%
Medium	878	400	\$4.90	\$7.59	\$16.92	\$1.00	\$54.17	-\$1.88	\$66.16	20.00%
Large	1,340	400	\$4.90	\$7.59	\$33.28	\$1.53	\$82.68	-\$2.87	\$114.40	10.00%
Xlarge	2,304	400	\$4.90	\$7.59	\$67.40	\$2.63	\$142.16	-\$4.93	\$211.75	\$8.00
Mean	1,034	400	\$4.90	\$7.59	\$22.43	\$1.18	\$63.78	-\$2.21	\$78.13	20.00%
sum	1,199	400	\$4.90	\$7.59	\$28.28	\$1.37	\$73.97	-\$2.56	\$102.19	10.00%
win	871	400	\$4.90	\$7.59	\$16.68	\$0.99	\$53.75	-\$1.86	\$65.64	20.00%
Annual									\$1,006.98	

BILL IMPACTS PROPOSED RATES										
Total kWh	Delivery (kWh)		Customer Charge	Delivery 0-400 kWh	Delivery 400+ kWh	TCA	Base Fuel	PPFAC	Net Revenue	% Change
	1-400	401+	\$9.00	\$0.03081	\$0.05081	\$0.000000	\$0.04926	\$0.00000		
Xsmall	365	0	\$9.00	\$11.25	\$0.00	\$0.00	\$17.98	\$0.00	\$26.76	12.5%
Small	564	164	\$9.00	\$12.32	\$8.33	\$0.00	\$27.78	\$0.00	\$40.20	9.3%
Medium	878	400	\$9.00	\$12.32	\$24.29	\$0.00	\$43.25	\$0.00	\$71.09	7.4%
Large	1,340	400	\$9.00	\$12.32	\$47.76	\$0.00	\$66.01	\$0.00	\$121.58	6.3%
Xlarge	2,304	400	\$9.00	\$12.32	\$96.74	\$0.00	\$113.50	\$0.00	\$223.56	5.6%
Mean	1,034	400	\$9.00	\$12.32	\$32.20	\$0.00	\$50.92	\$0.00	\$83.55	6.9%
sum	1,199	400	\$9.00	\$12.32	\$40.59	\$0.00	\$59.05	\$0.00	\$108.86	6.5%
win	871	400	\$9.00	\$12.32	\$23.94	\$0.00	\$42.91	\$0.00	\$70.54	7.5%
Annual									\$1,076.40	6.9%

RESIDENTIAL SERVICE RATE TIME OF USE

WINTER

BILL IMPACTS CURRENT RATES												
kWh	Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	
	On-Peak	Off-Peak	0-400	401-1,000								1,000+
Winter	0.24	0.76				\$0.03035	\$0.00114	\$0.129605	\$0.031385	-\$0.00214		
Summer								\$0.089900	\$0.039605			
Xsm	36	114	150	0	0	\$4.55	\$0.17	\$4.67	\$3.58	-\$0.32	\$24.15	
Small	69	217	286	0	0	\$8.68	\$0.33	\$8.90	\$6.82	-\$0.61	\$35.62	
Medium	154	487	400	241	0	\$19.45	\$0.73	\$19.94	\$15.29	-\$1.37	\$65.54	
Large	250	793	400	600	43	\$31.66	\$1.19	\$32.44	\$24.88	-\$2.23	\$99.44	
Xlg	434	1,376	400	600	810	\$54.93	\$2.06	\$56.30	\$43.17	-\$3.87	\$164.09	
AnnAvg	242	766	400	600	8	\$30.59	\$1.15	\$31.36	\$24.05	-\$2.16	\$96.49	
Avg Win	192	608	400	401	0	\$24.30	\$0.91	\$24.90	\$19.10	-\$1.71	\$79.00	

BILL IMPACTS PROPOSED RATES

kWh	Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-1,000		1,000+						
Winter						\$0.030810	\$0.050810	\$0.000000	\$0.098960	\$0.033579	\$0.000000	
Summer									\$0.101110	\$0.033900		
Xsm	36	114	150	0	0	\$4.62	\$0.00	\$0.00	\$3.56	\$3.83	\$0.00	\$32.01
Small	69	217	286	0	0	\$8.81	\$0.00	\$0.00	\$6.79	\$7.30	\$0.00	\$42.90
Medium	154	487	400	241	0	\$12.32	\$12.25	\$0.00	\$15.22	\$16.36	\$0.00	\$76.15
Large	250	793	400	600	43	\$12.32	\$30.49	\$2.18	\$24.77	\$26.62	\$0.00	\$116.38
Xlg	434	1,376	400	600	810	\$12.32	\$30.49	\$41.16	\$42.99	\$46.19	\$0.00	\$193.15
AnnAvg	242	766	400	600	8	\$12.32	\$30.49	\$0.41	\$23.94	\$25.73	\$0.00	\$112.89
Avg Win	192	608	400	401	0	\$12.32	\$20.36	\$0.00	\$19.02	\$20.43	\$0.00	\$92.13
									\$ Change	\$ Change		\$ Change
									\$7.86	\$7.28	\$0.00	\$7.86
									\$7.28	\$10.61	\$0.00	\$7.28
									\$10.61	\$16.94	\$0.00	\$10.61
									\$16.94	\$29.06	\$0.00	\$16.94
									\$29.06	\$16.40	\$0.00	\$29.06
									\$16.40	\$13.13	\$0.00	\$16.40
									\$13.13		\$0.00	\$13.13

UNS Electric, Inc.
Typical Bill Comparison - Present and Proposed Rates
Test Period Ending December 31, 2014

RESIDENTIAL SERVICE RATE TIME OF USE

SUMMER

BILL IMPACTS CURRENT RATES											
kWh	Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-1,000							
Winter						\$0.03035	\$0.00114				
Summer	0.23	0.77						\$0.129605	\$0.031385		
								\$0.089900	\$0.039605		
Xsm	261	60	261	0	0	\$7.92	\$0.30	\$5.40	\$7.96		\$32.52
Small	525	121	404	125	0	\$15.93	\$0.60	\$10.86	\$16.01		\$53.78
Medium	983	226	757	400	0	\$29.83	\$1.12	\$20.33	\$29.98		\$90.66
Large	1,611	371	1,240	400	211	\$48.89	\$1.84	\$33.31	\$49.13		\$141.22
XLg	2,681	617	2,064	400	1,281	\$81.37	\$3.06	\$55.44	\$81.76		\$227.39
AnnAvg	1,008	232	776	400	608	\$30.59	\$1.15	\$20.84	\$30.74		\$92.66
Avg Sum	1,195	275	920	400	795	\$36.26	\$1.36	\$24.70	\$36.43		\$107.69

BILL IMPACTS PROPOSED RATES

kWh	Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-1,000		1,000+						
Winter						\$0.030810	\$0.050810	\$0.000000				
Summer									\$0.101110	\$0.033579		
									\$0.098960	\$0.033900		
Xsm	261	60	201	0	0	\$8.04	\$0.00	\$0.00	\$6.07	\$6.81		\$8.40
Small	525	121	404	125	0	\$12.32	\$6.35	\$0.00	\$12.21	\$13.70		\$10.80
Medium	983	226	757	400	0	\$12.32	\$29.62	\$0.00	\$22.86	\$25.66		\$19.80
Large	1,611	371	1,240	400	211	\$12.32	\$50.81	\$10.72	\$37.46	\$42.05		\$32.14
XLg	2,681	617	2,064	400	1,281	\$12.32	\$50.81	\$65.09	\$62.35	\$69.98		\$53.16
AnnAvg	1,008	232	776	400	608	\$12.32	\$30.90	\$0.00	\$23.44	\$26.31		\$20.31
Avg Sum	1,195	275	920	400	795	\$12.32	\$40.38	\$0.00	\$27.78	\$31.19		\$23.98

	\$ Change	% Change
Current Annual	\$1,120.16	
Proposed Annual	\$1,342.80	19.88%

RESIDENTIAL SERVICE RATE TIME OF USE - SUPER PEAK

WINTER

kWh	BILL IMPACTS CURRENT RATES										Net Bill
	Delivery (kWh)		Customer Charge	Delivery All kWh			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	
	On-Peak	Off-Peak		0-400	401-1,000	1,000+					
Winter	0.1	0.9	\$11.50	\$0.025000	\$0.035000	\$0.001140	\$0.150000	\$0.038700	-\$0.00214		
Summer							\$0.170000	\$0.039700			
Xsm	15	135	0	\$3.75	\$0.00	\$0.17	\$2.25	\$5.22	-\$0.32	\$22.57	
Small	29	257	0	\$7.15	\$0.00	\$0.33	\$4.29	\$9.96	-\$0.61	\$32.62	
Medium	64	577	0	\$10.00	\$8.44	\$0.73	\$9.62	\$22.33	-\$1.37	\$61.25	
Large	104	939	43	\$10.00	\$21.00	\$1.19	\$15.65	\$36.33	-\$2.23	\$94.95	
XLg	181	1,629	81	\$10.00	\$21.00	\$2.06	\$27.15	\$63.04	-\$3.87	\$159.23	
AnnAvg	101	907	8	\$10.00	\$21.00	\$1.15	\$15.12	\$35.11	-\$2.16	\$92.00	
Avg Win	80	721	0	\$10.00	\$14.02	\$0.91	\$12.01	\$27.89	-\$1.71	\$74.62	

WINTER

kWh	BILL IMPACTS PROPOSED RATES										Net Bill	
	Delivery (kWh)		Customer Charge	Delivery All kWh			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC		% Change
	On-Peak	Off-Peak		0-400	401-1,000	1,000+						
Winter			\$20.00	\$0.030810	\$0.050810	\$0.000000	\$0.149700	\$0.038250	\$0.000000	\$ Change		
Summer							\$0.149700	\$0.038250				
Xsm	15	135	0	\$4.62	\$0.00	\$0.00	\$2.25	\$5.16	\$0.00	\$9.46	41.91%	
Small	29	257	0	\$8.81	\$0.00	\$0.00	\$4.28	\$9.85	\$0.00	\$10.32	31.64%	
Medium	64	577	0	\$12.32	\$12.25	\$0.00	\$9.60	\$22.07	\$0.00	\$14.99	24.47%	
Large	104	939	43	\$12.32	\$30.49	\$0.00	\$15.61	\$35.91	\$0.00	\$21.56	22.71%	
XLg	181	1,629	81	\$12.32	\$30.49	\$0.00	\$27.10	\$62.31	\$0.00	\$34.15	21.45%	
AnnAvg	101	907	8	\$12.32	\$30.49	\$0.00	\$15.09	\$34.70	\$0.00	\$21.01	22.84%	
Avg Win	80	721	0	\$12.32	\$20.36	\$0.00	\$11.99	\$27.56	\$0.00	\$17.61	23.60%	

RESIDENTIAL SERVICE RATE TIME OF USE - SUPER PEAK

SUMMER													
BILL IMPACTS CURRENT RATES													
kWh	Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-1,000		1,000+	0-400	401-1,000					
Winter					\$11.50	\$0.025000	\$0.035000	\$0.035000	\$0.001140	\$0.150000	\$0.038700	-\$0.00214	
Summer	0.14	0.86								\$0.170000	\$0.039700		
Xsm	261	37	224	261	0	\$6.53	\$0.00	\$0.00	\$0.30	\$6.21	\$8.91	-\$0.56	\$32.89
Small	525	74	452	400	0	\$10.00	\$4.38	\$0.00	\$0.60	\$12.50	\$17.92	-\$1.12	\$55.78
Medium	983	138	845	400	0	\$10.00	\$20.41	\$0.00	\$1.12	\$23.40	\$33.56	-\$2.10	\$97.89
Large	1,611	226	1,385	400	211	\$10.00	\$35.00	\$7.39	\$1.84	\$38.34	\$55.00	-\$3.45	\$155.62
XLg	2,681	375	2,306	400	1,000	\$10.00	\$35.00	\$44.84	\$3.06	\$63.81	\$91.53	-\$5.74	\$254.00
AnnAvg	1,008	141	867	400	608	\$10.00	\$21.28	\$0.00	\$1.15	\$23.99	\$34.42	-\$2.16	\$100.18
AvgSum	1,195	167	1,027	400	795	\$10.00	\$27.82	\$0.00	\$1.36	\$28.43	\$40.79	-\$2.56	\$117.34

BILL IMPACTS PROPOSED RATES													
kWh	Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-1,000		1,000+	0-400	401-1,000					
Winter					\$20.00	\$0.030810	\$0.050810	\$0.050810	\$0.000000	\$0.149700	\$0.038250	\$0.000000	
Summer	0.14	0.86								\$0.149700	\$0.038250		
Xsm	261	37	224	261	0	\$8.04	\$0.00	\$0.00	\$0.00	\$5.47	\$8.59	\$0.00	\$42.10
Small	525	74	452	400	0	\$12.32	\$6.35	\$0.00	\$0.00	\$11.00	\$17.27	\$0.00	\$66.94
Medium	983	138	845	400	0	\$12.32	\$29.62	\$0.00	\$0.00	\$20.60	\$32.34	\$0.00	\$114.88
Large	1,611	226	1,385	400	211	\$12.32	\$50.81	\$10.72	\$0.00	\$33.76	\$52.99	\$0.00	\$180.60
XLg	2,681	375	2,306	400	1,000	\$12.32	\$50.81	\$65.09	\$0.00	\$56.19	\$88.19	\$0.00	\$292.60
AnnAvg	1,008	141	867	400	608	\$12.32	\$30.90	\$0.00	\$0.00	\$21.13	\$33.16	\$0.00	\$117.51
AvgSum	1,195	167	1,027	400	795	\$12.32	\$40.38	\$0.00	\$0.00	\$25.04	\$39.30	\$0.00	\$137.04

	\$ Change	% Change
Current Annual	\$1,151.78	
Proposed Annual	\$1,375.62	19.43%

SMALL GENERAL SERVICE

Total kWh	BILL IMPACTS CURRENT RATES										Net Bill
	Delivery kWh		Customer Charge	Delivery (kWh)			TCA	Base Fuel	PPFAC	Net Bill	
	1-400	401-7500		1-400	401-7500	7501+					
	1-400	401-7500	7501+	\$0.030176	\$0.041042	\$0.076042	\$0.001140	\$0.058241	-\$0.002139		
200	200	0	0	\$6.04	\$0.00	\$0.00	\$0.23	\$11.65	-\$0.43	\$31.99	
350	350	0	0	\$10.56	\$0.00	\$0.00	\$0.40	\$20.38	-\$0.75	\$45.09	
561	400	161	0	\$12.07	\$6.61	\$0.00	\$0.64	\$32.67	-\$1.20	\$65.29	
1,447	400	1,047	0	\$12.07	\$42.97	\$0.00	\$1.65	\$84.27	-\$3.10	\$152.36	
4,078	400	3,678	0	\$12.07	\$150.95	\$0.00	\$4.65	\$237.51	-\$8.72	\$410.96	
Mean	1,131	400	731	\$12.07	\$30.00	\$0.00	\$1.29	\$65.87	-\$2.42	\$121.31	
sum	1,277	400	877	\$12.07	\$36.00	\$0.00	\$1.46	\$74.39	-\$2.73	\$135.69	
win	980	400	580	\$12.07	\$23.82	\$0.00	\$1.12	\$57.10	-\$2.10	\$106.51	
Annual										\$1,453.20	

Total kWh	BILL IMPACTS PROPOSED RATES										Net Bill	% Change
	Delivery kWh		Customer Charge	Delivery (kWh)			TCA	Base Fuel	PPFAC	Net Bill		
	1-400	401-7500		1-400	401-7500	7501+						
	1-400	401-7500	7501+	\$0.039497	\$0.049497	\$0.086950	\$0.000000	\$0.048610	\$0.000000			
200	200	0	0	\$7.90	\$0.00	\$0.00	\$0.00	\$9.72	\$0.00	\$47.62	48.85%	
350	350	0	0	\$13.82	\$0.00	\$0.00	\$0.00	\$17.01	\$0.00	\$60.83	34.90%	
561	400	161	0	\$15.80	\$7.97	\$0.00	\$0.00	\$27.27	\$0.00	\$81.04	24.12%	
1,447	400	1,047	0	\$15.80	\$51.82	\$0.00	\$0.00	\$70.34	\$0.00	\$167.96	10.24%	
4,078	400	3,678	0	\$15.80	\$182.05	\$0.00	\$0.00	\$198.23	\$0.00	\$426.08	3.68%	
Mean	1,131	400	731	\$15.80	\$36.18	\$0.00	\$0.00	\$54.98	\$0.00	\$136.96	12.90%	
sum	1,277	400	877	\$15.80	\$43.42	\$0.00	\$0.00	\$62.09	\$0.00	\$151.31	11.51%	
win	980	400	580	\$15.80	\$28.73	\$0.00	\$0.00	\$47.66	\$0.00	\$122.19	14.72%	
Annual										\$1,641.00	\$187.80	12.92%

SMALL GENERAL SERVICE RATE TIME OF USE

WINTER

kWh		Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-7,500	7,500+		0-400	401-7,500	7,500+				
Winter	0.23					\$16.50	\$0.030176	\$0.043176	\$0.076042	\$0.129605	\$0.031385	-\$0.00214	
Summer	0.18									\$0.129605	\$0.039605		
Xsm	394	91	303	394	0	\$16.50	\$11.87	\$0.00	\$0.00	\$11.73	\$9.51	-\$0.84	\$49.22
Small	636	146	490	400	236	\$16.50	\$12.07	\$10.19	\$0.00	\$18.96	\$15.37	-\$1.36	\$72.46
Medium	1633	376	1,257	400	1,233	\$16.50	\$12.07	\$53.24	\$0.00	\$48.68	\$39.46	-\$3.49	\$168.32
Large	2,328	535	1,793	400	1,928	\$16.50	\$12.07	\$83.24	\$0.00	\$69.40	\$56.26	-\$4.98	\$235.14
Xlg	3,091	711	2,380	400	2,691	\$16.50	\$12.07	\$116.19	\$0.00	\$92.14	\$74.70	-\$6.61	\$308.51
WinAvg	1,551	357	1,194	400	1,151	\$16.50	\$12.07	\$49.70	\$0.00	\$46.24	\$37.48	-\$3.32	\$160.44

BILL IMPACTS PROPOSED RATES

kWh		Delivery (kWh)		Delivery (kWh) TIERS		Customer Charge	Delivery All kWh		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
	On-Peak	Off-Peak	0-400	401-7,500	7,500+		0-400	401-7,500	7,500+						
Winter	0.23					\$30.00	\$0.039497	\$0.049497	\$0.086950	\$0.108510	\$0.032910	\$0.000000			
Summer	0.18									\$0.126510	\$0.033010				
Xsm	394	91	303	394	0	\$30.00	\$15.54	\$0.00	\$0.00	\$9.82	\$9.97	\$0.00	\$65.33	\$16.11	32.74%
Small	636	146	490	400	236	\$30.00	\$15.80	\$11.68	\$0.00	\$15.87	\$16.12	\$0.00	\$89.47	\$17.01	23.48%
Medium	1,633	376	1,257	400	1,233	\$30.00	\$15.80	\$61.03	\$0.00	\$40.76	\$41.38	\$0.00	\$186.97	\$20.65	12.27%
Large	2,328	535	1,793	400	1,928	\$30.00	\$15.80	\$95.43	\$0.00	\$58.10	\$58.99	\$0.00	\$258.52	\$33.18	9.86%
Xlg	3,091	711	2,380	400	2,691	\$30.00	\$15.80	\$133.20	\$0.00	\$77.14	\$78.33	\$0.00	\$334.47	\$25.96	8.42%
WinAvg	1,551	357	1,194	400	1,151	\$30.00	\$15.80	\$56.87	\$0.00	\$38.71	\$39.31	\$0.00	\$180.79	\$20.35	12.68%

SMALL GENERAL SERVICE RATE TIME OF USE

SUMMER

kWh	Delivery (kWh)		Delivery (kWh) TIERS				Customer Charge	Delivery All kWh		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-7,500	7,500+	0-400		401-7,500	7,500+					
Winter	220	1,000	400	400	0	\$16.50	\$12.07	\$16.45	\$0.89	\$18.22	\$25.36	-\$0.00214	\$87.82	
Summer	423	1,927	400	400	0	\$16.50	\$12.07	\$35.40	\$1.39	\$28.46	\$39.62		\$130.83	
Xsm	141	640	400	400	381	\$16.50	\$12.07	\$84.17	\$2.88	\$54.81	\$76.30		\$241.50	
Small	220	1,000	400	400	820	\$16.50	\$12.07	\$115.63	\$3.51	\$71.81	\$99.96		\$312.90	
Medium	423	1,927	400	400	1,950	\$16.50	\$12.07	\$139.89	\$4.15	\$84.92	\$118.21		\$367.95	
Large	554	2,524	400	400	2,678	\$16.50	\$12.07	\$80.15	\$2.57	\$52.64	\$73.28		\$232.38	
Xlg	655	2,985	400	400	3,240	\$16.50	\$12.07							
SumAvg	406	1,850	400	400	1,856	\$16.50	\$12.07							

BILL IMPACTS PROPOSED RATES

kWh	Delivery (kWh)		Delivery (kWh) TIERS				Customer Charge	Delivery All kWh		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	On-Peak	Off-Peak	0-400	401-7,500	7,500+	0-400		401-7,500	7,500+					
Winter	220	1,000	400	400	0	\$30.00	\$15.80	\$18.86	\$0.00	\$17.78	\$21.14	\$0.00	\$103.58	
Summer	423	1,927	400	400	0	\$30.00	\$15.80	\$40.59	\$0.00	\$27.78	\$33.02	\$0.00	\$147.19	
Xsm	141	640	400	400	381	\$30.00	\$15.80	\$96.49	\$0.00	\$53.50	\$63.60	\$0.00	\$259.39	
Small	220	1,000	400	400	820	\$30.00	\$15.80	\$132.55	\$0.00	\$70.09	\$83.32	\$0.00	\$331.76	
Medium	423	1,927	400	400	1,950	\$30.00	\$15.80	\$160.37	\$0.00	\$82.89	\$98.53	\$0.00	\$387.59	
Large	554	2,524	400	400	2,678	\$30.00	\$15.80	\$91.88	\$0.00	\$51.38	\$61.08	\$0.00	\$250.14	
Xlg	655	2,985	400	400	3,240	\$30.00	\$15.80		\$0.00					
SumAvg	406	1,850	400	400	1,856	\$30.00	\$15.80		\$0.00					

Current Annual

Proposed Annual

	\$ Change	% Change
Current Annual	\$2,356.95	17.95%
Proposed Annual	\$2,585.58	12.50%
	\$17.89	7.41%
	\$18.86	6.03%
	\$19.64	5.34%
	\$17.76	7.64%

INTERRUPTIBLE POWER SERVICE

BILL IMPACTS CURRENT RATES									
Load Factor	Total kWh	Demand (kW)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill
			\$18.00	\$5.00	\$0.019408	\$0.432900	0.04376	-\$0.002139	
Xsm	1,116	66	\$18.00	\$331.53	\$21.65	\$28.70	\$48.82	-\$2.39	\$446.32
Small	14,651	108	\$18.00	\$541.23	\$284.34	\$46.86	\$641.11	-\$31.34	\$1,500.20
Medium	29,389	154	\$18.00	\$768.97	\$570.39	\$66.58	\$1,286.08	-\$62.87	\$2,647.15
Large	71,334	237	\$18.00	\$1,183.91	\$1,384.44	\$102.50	\$3,121.55	-\$152.61	\$5,657.79
XLg	384,599	887	\$18.00	\$4,432.94	\$7,464.30	\$383.80	\$16,830.06	-\$822.79	\$28,306.31
AnnAvg	97,708	239	\$18.00	\$1,195.06	\$1,896.33	\$103.47	\$4,275.72	-\$209.03	\$7,279.55
AvgWin	83,072	219	\$18.00	\$1,094.21	\$1,612.26	\$94.74	\$3,635.24	-\$177.72	\$6,276.73
AvgSum	112,958	250	\$18.00	\$1,247.88	\$2,192.29	\$108.04	\$4,943.03	-\$241.65	\$8,267.58
Annual									\$87,265.86

BILL IMPACTS PROPOSED RATES										
Load Factor	Total kWh	Demand (kW)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$75.00	\$6.52	\$0.019790	\$0.00000	\$0.049821	\$0.000000		
Xsm	1,116	66	\$75.00	\$432.32	\$22.08	\$0.00	\$55.58	\$0.00	\$584.98	31.07%
Small	14,651	108	\$75.00	\$705.77	\$289.94	\$0.00	\$729.91	\$0.00	\$1,800.62	20.03%
Medium	29,389	154	\$75.00	\$1,002.74	\$581.61	\$0.00	\$1,464.20	\$0.00	\$3,123.55	18.00%
Large	71,334	237	\$75.00	\$1,543.81	\$1,411.69	\$0.00	\$3,553.89	\$0.00	\$6,584.39	16.38%
XLg	384,599	887	\$75.00	\$5,780.55	\$7,611.22	\$0.00	\$19,161.00	\$0.00	\$32,627.77	15.27%
AnnAvg	97,708	239	\$75.00	\$1,558.36	\$1,933.65	\$0.00	\$4,867.91	\$0.00	\$8,434.92	15.87%
AvgWin	83,072	219	\$75.00	\$1,426.84	\$1,644.00	\$0.00	\$4,138.71	\$0.00	\$7,284.55	16.06%
AvgSum	112,958	250	\$75.00	\$1,627.23	\$2,235.44	\$0.00	\$5,627.64	\$0.00	\$9,565.31	15.70%
Annual									\$101,099.20	15.85%

MEDIUM GENERAL SERVICE

BILL IMPACTS CURRENT RATES									
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill
			\$50.00	\$12.81	\$0.005470	\$0.432900	\$0.056603	-\$0.002139	
Xsm	20	4,040	\$50.00	\$256.20	\$22.10	\$8.66	\$228.68	-\$8.64	\$557.00
Small	20	6,400	\$50.00	\$256.20	\$35.01	\$8.66	\$362.26	-\$13.69	\$698.44
Medium	36	12,160	\$50.00	\$463.88	\$66.52	\$15.68	\$688.29	-\$26.01	\$1,258.36
Large	80	26,880	\$50.00	\$1,025.41	\$147.03	\$34.65	\$1,521.49	-\$57.51	\$2,721.07
Xlarge	294	98,640	\$50.00	\$3,762.89	\$539.56	\$127.16	\$5,583.32	-\$211.02	\$9,851.91
AnnAvg	80	26,796	\$50.00	\$1,022.22	\$146.58	\$34.54	\$1,516.76	-\$57.93	\$2,712.77
sum	90	30,153	\$50.00	\$1,150.28	\$164.94	\$38.87	\$1,706.76	-\$64.51	\$3,046.34
win	70	23,520	\$50.00	\$897.22	\$128.65	\$30.32	\$1,331.28	-\$50.32	\$2,387.15
Annual									\$32,600.94

BILL IMPACTS PROPOSED RATES										
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$100.00	\$13.05	\$0.005500	\$0.000000	\$0.048440	\$0.00		
Xsm	20	4,040	\$100.00	\$261.00	\$22.22	\$0.00	\$195.70	\$0.00	\$578.92	3.9%
Small	20	6,400	\$100.00	\$261.00	\$35.20	\$0.00	\$310.02	\$0.00	\$706.22	1.1%
Medium	36	12,160	\$100.00	\$472.57	\$66.88	\$0.00	\$589.03	\$0.00	\$1,228.48	-2.4%
Large	80	26,880	\$100.00	\$1,044.62	\$147.84	\$0.00	\$1,302.07	\$0.00	\$2,594.53	-4.7%
Xlarge	294	98,640	\$100.00	\$3,833.39	\$542.52	\$0.00	\$4,778.12	\$0.00	\$9,254.03	-6.1%
AnnAvg	80	26,796	\$100.00	\$1,041.37	\$147.38	\$0.00	\$1,298.02	\$0.00	\$2,586.77	-4.6%
sum	90	30,153	\$100.00	\$1,171.83	\$165.84	\$0.00	\$1,460.62	\$0.00	\$2,898.29	-4.9%
win	70	23,520	\$100.00	\$914.03	\$129.36	\$0.00	\$1,139.29	\$0.00	\$2,282.68	-4.4%
Annual									\$31,085.82	-4.6%

MEDIUM GENERAL SERVICE TIME OF USE

WINTER

Load Factor	Total kWh		Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	Winter	Summer											
				0.29		\$52.00	\$12.81	\$0.005470	\$0.43290	0.114886	0.026168	-\$0.002139	
				0.20						0.114886	0.039886		
0.46	27,974	83	83	8,112	19,862	\$52.00	\$1,067.14	\$153.02	\$36.06	\$932.01	\$519.74	-\$59.85	\$2,700.12
0.46	28,067	84	84	8,139	19,928	\$52.00	\$1,070.69	\$153.53	\$36.18	\$935.11	\$521.46	-\$60.04	\$2,708.93
0.46	48,453	144	144	14,051	34,402	\$52.00	\$1,848.37	\$265.04	\$62.46	\$1,614.31	\$900.22	-\$103.66	\$4,638.74
0.56	62,572	186	186	18,146	44,426	\$52.00	\$2,386.98	\$342.27	\$80.67	\$2,084.71	\$1,162.54	-\$133.86	\$5,975.31
0.66	193,470	576	576	56,106	137,364	\$52.00	\$7,380.44	\$1,058.28	\$249.41	\$6,445.83	\$3,594.53	-\$413.90	\$18,366.59
AnnAvg	69,713	208	208	20,217	49,496	\$52.00	\$2,659.39	\$381.33	\$89.87	\$2,322.62	\$1,295.22	-\$149.14	\$6,651.29
AvgWin	65,673	196	196	19,045	46,628	\$52.00	\$2,505.28	\$359.23	\$84.66	\$2,188.02	\$1,220.16	-\$140.50	\$6,268.85

BILL IMPACTS CURRENT RATES

WINTER

Load Factor	Total kWh		Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
	Winter	Summer													
				0.29		\$100.00	\$13.05	\$0.005500	\$0.00000	0.089900	0.031600	\$0.000000			
				0.20						0.109900	0.033500				
0.46	27,974	83	83	8,112	19,862	\$100.00	\$1,087.14	\$153.86	\$0.00	\$729.31	\$627.62	\$0.00	\$2,697.93	-\$2.19	-0.1%
0.46	28,067	84	84	8,139	19,928	\$100.00	\$1,090.75	\$154.37	\$0.00	\$731.73	\$629.71	\$0.00	\$2,706.56	-\$2.37	-0.1%
0.46	48,453	144	144	14,051	34,402	\$100.00	\$1,883.00	\$266.49	\$0.00	\$1,263.22	\$1,087.09	\$0.00	\$4,599.80	-\$38.94	-0.8%
0.56	62,572	186	186	18,146	44,426	\$100.00	\$2,431.70	\$344.15	\$0.00	\$1,631.31	\$1,403.87	\$0.00	\$5,911.03	-\$64.28	-1.1%
0.66	193,470	576	576	56,106	137,364	\$100.00	\$7,518.71	\$1,064.09	\$0.00	\$5,043.96	\$4,340.69	\$0.00	\$18,067.45	-\$299.14	-1.6%
AnnAvg	69,713	208	208	20,217	49,496	\$100.00	\$2,709.21	\$383.42	\$0.00	\$1,817.49	\$1,564.08	\$0.00	\$6,574.20	-\$77.09	-1.2%
AvgWin	65,673	196	196	19,045	46,628	\$100.00	\$2,552.21	\$361.20	\$0.00	\$1,712.16	\$1,473.44	\$0.00	\$6,199.01	-\$69.84	-1.1%

BILL IMPACTS PROPOSED RATES

MEDIUM GENERAL SERVICE TIME OF USE

SUMMER												
BILL IMPACTS CURRENT RATES												
Load Factor	Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	Winter		0.29		\$52.00	\$12.81	\$0.005470	\$0.43290	0.114886	0.026168	-\$0.002139	
	Summer		0.20						0.114886	0.039886		
Xsm	27,974	83	5.595	22.379	\$52.00	\$1,067.14	\$153.02	\$36.06	\$642.76	\$892.62	-\$59.85	\$2,783.75
Small	28,067	84	5.613	22.454	\$52.00	\$1,070.69	\$153.53	\$36.18	\$644.90	\$895.58	-\$60.04	\$2,792.84
Medium	48,453	144	9.691	38.762	\$52.00	\$1,848.37	\$265.04	\$62.46	\$1,113.31	\$1,546.08	-\$103.66	\$4,783.60
Large	62,572	186	12.514	50.058	\$52.00	\$2,386.98	\$342.27	\$80.67	\$1,437.73	\$1,996.60	-\$133.86	\$6,162.39
Xlg	193,470	576	38.694	154.776	\$52.00	\$7,380.44	\$1,058.28	\$249.41	\$4,445.40	\$6,173.40	-\$413.90	\$18,945.03
AnnAvg	69,713	208	13.943	55.770	\$52.00	\$2,659.39	\$381.33	\$89.87	\$1,601.81	\$2,224.46	-\$149.14	\$6,859.72
AvgSum	73,609	219	14.722	58.887	\$52.00	\$2,808.00	\$402.64	\$94.89	\$1,691.32	\$2,348.76	-\$157.47	\$7,240.14

BILL IMPACTS PROPOSED RATES												
Load Factor	Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
	Winter				\$100.00	\$13.05	\$0.005500	\$0.00000	0.089900	0.031600	\$0.000000	
	Summer								0.109900	0.033500		
Xsm	27,974	83	5.595	22.379	\$100.00	\$1,087.14	\$153.86	\$0.00	\$614.87	\$749.70	\$0.00	\$2,705.57
Small	28,067	84	5.613	22.454	\$100.00	\$1,090.75	\$154.37	\$0.00	\$616.91	\$752.20	\$0.00	\$2,714.23
Medium	48,453	144	9.691	38.762	\$100.00	\$1,883.00	\$266.49	\$0.00	\$1,065.00	\$1,298.54	\$0.00	\$4,613.03
Large	62,572	186	12.514	50.058	\$100.00	\$2,431.70	\$344.15	\$0.00	\$1,375.33	\$1,676.93	\$0.00	\$5,928.11
Xlg	193,470	576	38.694	154.776	\$100.00	\$7,518.71	\$1,064.09	\$0.00	\$4,252.47	\$5,185.00	\$0.00	\$18,120.27
AnnAvg	69,713	208	13.943	55.770	\$100.00	\$2,709.21	\$383.42	\$0.00	\$1,532.29	\$1,868.31	\$0.00	\$6,593.23
AvgSum	73,609	219	14.722	58.887	\$100.00	\$2,860.61	\$404.85	\$0.00	\$1,617.92	\$1,972.71	\$0.00	\$6,956.09

	\$ Change	% Change
Current Annual	\$81,053.94	
Proposed Annual	\$78,930.60	-2.6%

LARGE GENERAL SERVICE TO NEW LARGE GENERAL SERVICE

BILL IMPACTS CURRENT RATES - LGS									
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill
			\$50.00	\$12.81	\$0.005470	\$0.43290	0.056603	-\$0.00214	
30%	205	45,000	\$50.00	\$2,632.19	\$246.15	\$88.95	\$2,547.14	-\$96.27	\$5,468.16
46%	194	65,000	\$50.00	\$2,479.60	\$355.55	\$83.80	\$3,679.20	-\$139.06	\$6,509.09
66%	844	406,600	\$50.00	\$10,810.60	\$2,224.10	\$365.33	\$23,014.78	-\$869.85	\$35,594.96
75%	174	95,000	\$50.00	\$2,222.74	\$519.65	\$75.12	\$5,377.29	-\$203.24	\$8,041.56
95%	1,875	1,300,500	\$50.00	\$24,022.21	\$7,113.74	\$811.80	\$73,612.20	-\$2,782.20	\$102,827.75
AnnAvg	992	470,630	\$50.00	\$12,705.52	\$2,574.35	\$429.37	\$26,639.07	-\$1,006.83	\$41,391.47

BILL IMPACTS PROPOSED RATES - LGS										
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$300.00	\$12.96	\$0.005400	\$0.00000	\$0.048400	\$0.000000		
30%	450	45,000	\$300.00	\$5,832.00	\$243.00	\$0.00	\$2,178.00	\$0.00	\$8,553.00	56.4%
46%	450	65,000	\$300.00	\$5,832.00	\$351.00	\$0.00	\$3,146.00	\$0.00	\$9,629.00	47.9%
66%	844	406,600	\$300.00	\$10,937.19	\$2,195.64	\$0.00	\$19,679.44	\$0.00	\$33,112.27	-7.0%
75%	450	95,000	\$300.00	\$5,832.00	\$513.00	\$0.00	\$4,598.00	\$0.00	\$11,243.00	39.8%
95%	1,875	1,300,500	\$300.00	\$24,303.50	\$7,022.70	\$0.00	\$62,944.20	\$0.00	\$94,570.40	-8.0%
AnnAvg	992	470,630	\$300.00	\$12,854.30	\$2,541.40	\$0.00	\$22,778.49	\$0.00	\$38,474.19	-7.0%

LARGE POWER SERVICE <69KV TO NEW LARGE GENERAL SERVICE

BILL IMPACTS CURRENT RATES - LPS <69KV										
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	
			\$1,200.00	\$22.00	\$0.000462	\$0.43290	\$0.43290	-\$0.00214		
Xsm	44%	240,000	\$1,200.00	\$9,571.61	\$1,312.80	\$323.46	\$19,584.72	-\$513.44	\$25,479.15	
Small	46%	300,000	\$1,200.00	\$11,444.31	\$1,641.00	\$386.75	\$16,980.90	-\$641.80	\$31,011.16	
Medium	66%	406,600	\$1,200.00	\$10,810.60	\$2,224.10	\$365.33	\$23,014.78	-\$869.85	\$36,744.96	
Large	75%	850,000	\$1,200.00	\$19,887.67	\$4,649.50	\$672.08	\$48,112.55	-\$1,818.43	\$72,703.37	
XLg	75%	1,200,000	\$1,200.00	\$28,076.71	\$6,564.00	\$948.82	\$67,923.60	-\$2,567.20	\$102,145.93	
AnnAvg	65%	470,630	\$1,200.00	\$12,705.52	\$2,574.35	\$429.37	\$26,639.07	-\$1,006.83	\$42,541.47	

BILL IMPACTS PROPOSED RATES - LPS <69 KV										
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$300.00	\$12.96	\$0.005400	\$0.00000	\$0.048400	\$0.000000		
Xsm	44%	240,000	\$300.00	\$9,683.69	\$1,296.00	\$0.00	\$11,616.00	\$0.00	\$22,895.69	-10.1%
Small	46%	300,000	\$300.00	\$11,578.32	\$1,620.00	\$0.00	\$14,520.00	\$0.00	\$28,018.32	-9.7%
Medium	66%	406,600	\$300.00	\$10,937.19	\$2,195.64	\$0.00	\$19,679.44	\$0.00	\$33,112.27	-9.9%
Large	75%	850,000	\$300.00	\$20,120.55	\$4,590.00	\$0.00	\$41,140.00	\$0.00	\$66,150.55	-9.0%
XLg	75%	1,200,000	\$300.00	\$28,405.48	\$6,480.00	\$0.00	\$58,080.00	\$0.00	\$93,265.48	-8.7%
AnnAvg	65%	470,630	\$300.00	\$12,854.30	\$2,541.40	\$0.00	\$22,778.49	\$0.00	\$38,474.19	-9.6%

LARGE GENERAL SERVICE TIME OF USE

WINTER												
BILL IMPACTS CURRENT RATES												
Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	
Winter	0.16			\$1,200.00	\$22.00	\$0.000462	\$0.43290	0.09388	0.022105	-\$0.002139		
Summer	0.16							0.12358	0.024716			
Small	433,335	1,281	69,334	\$1,200.00	\$28,182.00	\$200.20	\$554.54	\$6,509.04	\$8,046.25	-\$927.05	\$43,764.98	
Medium	517,000	1,380	82,720	\$1,200.00	\$30,360.00	\$238.85	\$597.40	\$7,765.75	\$9,599.76	-\$1,106.04	\$48,655.72	
Large	600,000	1,400	96,000	\$1,200.00	\$30,800.00	\$277.20	\$606.06	\$9,012.48	\$11,140.92	-\$1,283.60	\$51,753.06	
Xlg	775,000	1,570	124,000	\$1,200.00	\$34,540.00	\$358.05	\$679.65	\$11,641.12	\$14,390.36	-\$1,657.98	\$61,151.20	
Mean	642,400	1,430	102,784	\$1,200.00	\$31,460.00	\$296.79	\$619.05	\$9,649.36	\$11,928.21	-\$1,374.31	\$53,779.10	
AvgWin	627,900	1,416	100,464	\$1,200.00	\$31,152.00	\$290.09	\$612.99	\$9,431.56	\$11,658.97	-\$1,343.29	\$53,002.32	

WINTER												
BILL IMPACTS PROPOSED RATES												
Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
Winter	0.16			\$300.00	\$12.96	\$0.005400	\$0.00000	0.124510	0.032910	\$0.00000		
Summer	0.16							0.145510	0.034510			
Small	433,335	1,281	69,334	\$300.00	\$16,601.76	\$2,340.01	\$0.00	\$8,632.73	\$11,979.29	\$0.00	\$39,853.79	-8.9%
Medium	517,000	1,380	82,720	\$300.00	\$17,884.80	\$2,791.80	\$0.00	\$10,299.47	\$14,292.15	\$0.00	\$45,568.22	-6.3%
Large	600,000	1,400	96,000	\$300.00	\$18,144.00	\$3,240.00	\$0.00	\$11,952.96	\$16,586.64	\$0.00	\$50,223.60	-3.0%
Xlg	775,000	1,570	124,000	\$300.00	\$20,347.20	\$4,185.00	\$0.00	\$15,439.24	\$21,424.41	\$0.00	\$61,695.85	0.9%
Mean	642,400	1,430	102,784	\$300.00	\$18,532.80	\$3,468.96	\$0.00	\$12,797.64	\$17,758.76	\$0.00	\$52,858.16	-1.7%
AvgWin	627,900	1,416	100,464	\$300.00	\$18,351.36	\$3,390.66	\$0.00	\$12,508.77	\$17,357.92	\$0.00	\$51,908.71	-2.1%

LARGE GENERAL SERVICE TIME OF USE

SUMMER												
BILL IMPACTS CURRENT RATES												
Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	
Winter		0.16		\$1,200.00	\$22.00	\$0.000462	\$0.43290	0.09388	0.022105	-\$0.002139		
Summer		0.16						0.12358	0.024716			
Small	433,335	69,334	364,001	\$1,200	\$28,182.00	\$200.20	\$54.54	\$8,568.25	\$8,996.66	-\$927.05	\$46,774.60	
Medium	517,000	82,720	434,280	\$1,200	\$30,360.00	\$238.85	\$97.40	\$10,222.54	\$10,733.66	-\$1,106.04	\$52,246.41	
Large	600,000	96,000	504,000	\$1,200	\$30,800.00	\$277.20	\$606.06	\$11,863.68	\$12,456.86	-\$1,283.60	\$55,920.20	
XLg	775,000	124,000	651,000	\$1,200	\$34,540.00	\$358.05	\$679.65	\$15,323.92	\$16,090.12	-\$1,657.98	\$66,533.76	
Mean	642,400	1,430	102,784	\$1,200	\$31,460.00	\$296.79	\$619.05	\$12,702.05	\$13,337.15	-\$1,374.31	\$58,240.73	
AvgSum	656,700	1,444	105,072	\$1,200	\$31,768.00	\$303.40	\$625.11	\$12,984.80	\$13,634.04	-\$1,404.90	\$59,110.45	

SUMMER												
BILL IMPACTS PROPOSED RATES												
Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
Winter				\$300.00	\$12.96	\$0.005400	\$0.00000	0.124510	0.032910	\$0.00000		
Summer								0.145510	0.034510			
Small	433,335	69,334	364,001	\$300.00	\$16,601.76	\$2,340.01	\$0.00	\$10,088.73	\$12,561.69	\$0.00	\$41,892.19	-10.4%
Medium	517,000	82,720	434,280	\$300.00	\$17,884.80	\$2,791.80	\$0.00	\$12,036.59	\$14,987.00	\$0.00	\$48,000.19	-8.1%
Large	600,000	96,000	504,000	\$300.00	\$18,144.00	\$3,240.00	\$0.00	\$13,968.96	\$17,393.04	\$0.00	\$53,046.00	-5.1%
XLg	775,000	124,000	651,000	\$300.00	\$20,347.20	\$4,185.00	\$0.00	\$18,043.24	\$22,466.01	\$0.00	\$65,341.45	-1.8%
Mean	642,400	1,430	102,784	\$300.00	\$18,532.80	\$3,468.96	\$0.00	\$14,956.10	\$18,622.15	\$0.00	\$55,880.01	-4.1%
AvgSum	656,700	1,444	105,072	\$300.00	\$18,714.24	\$3,546.18	\$0.00	\$15,289.03	\$19,036.68	\$0.00	\$56,886.13	-3.8%

Current Annual	Proposed Annual	\$ Change	% Change
		\$672,676.62	
		\$652,769.04	-2.96%

LARGE POWER SERVICE - TRANSMISSION VOLTAGE

BILL IMPACTS CURRENT RATES									
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill
			\$1,200.00	\$17.00	\$0.000462	\$0.43290	\$0.04188	-\$0.00214	
Xsm	506	155,000	\$1,200.00	\$8,594.26	\$71.61	\$218.85	\$6,491.40	-\$331.60	\$16,244.52
Small	1,267	388,500	\$1,200.00	\$21,541.10	\$179.49	\$548.54	\$16,270.38	-\$831.13	\$38,908.37
Small	1,336	448,600	\$1,200.00	\$22,710.54	\$207.25	\$578.32	\$18,787.37	-\$959.70	\$42,523.79
Medium	2,416	1,322,700	\$1,200.00	\$41,070.14	\$611.09	\$1,045.84	\$55,394.68	-\$2,829.70	\$96,492.04
Medium	2,817	1,542,200	\$1,200.00	\$47,885.66	\$712.50	\$1,219.39	\$64,587.34	-\$3,299.28	\$112,305.61
Large	4,775	3,102,500	\$1,200.00	\$81,179.78	\$1,433.36	\$2,067.22	\$129,932.70	-\$6,637.28	\$209,175.77
Large	5,379	3,494,900	\$1,200.00	\$91,447.28	\$1,614.64	\$2,328.68	\$146,366.41	-\$7,476.76	\$235,480.26

BILL IMPACTS PROPOSED RATES										
Load Factor	Demand (kW)	Delivery (kWh)	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$1,200.00	\$12.48	\$0.000520	\$0.00000	\$0.048410	\$0.00000		
Xsm	506	155,000	\$1,200.00	\$6,309.20	\$80.60	\$0.00	\$7,503.55	\$0.00	\$15,093.35	-7.1%
Small	1,267	388,500	\$1,200.00	\$15,813.70	\$202.02	\$0.00	\$18,807.29	\$0.00	\$36,023.01	-7.4%
Small	1,336	448,600	\$1,200.00	\$16,672.21	\$233.27	\$0.00	\$21,716.73	\$0.00	\$39,822.21	-6.4%
Medium	2,416	1,322,700	\$1,200.00	\$30,150.31	\$687.80	\$0.00	\$64,031.91	\$0.00	\$96,070.03	-0.4%
Medium	2,817	1,542,200	\$1,200.00	\$35,153.71	\$801.94	\$0.00	\$74,657.90	\$0.00	\$111,813.55	-0.4%
Large	4,775	3,102,500	\$1,200.00	\$59,595.51	\$1,613.30	\$0.00	\$150,192.03	\$0.00	\$212,600.84	1.6%
Large	5,379	3,494,900	\$1,200.00	\$67,133.06	\$1,817.35	\$0.00	\$189,188.11	\$0.00	\$239,338.52	1.6%

LARGE POWER SERVICE TIME OF USE >69KV

WINTER

BILL IMPACTS CURRENT RATES											
Total kWh	Demand (kW)	Delivery On-Peak kWh	Delivery Off-Peak kWh	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA /kW	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Total Net Bill
		0.11	0.89	\$1,200.00	\$17.00	\$0.000462	\$0.43290	0.09388	0.022105	-\$0.002139	
Small	2,790,000	306,900	2,483,100	\$1,200.00	\$86,411.00	\$1,288.98	\$2,200.43	\$28,811.77	\$54,888.93	-\$5,967.81	\$168,833.30
Medium	3,150,000	346,500	2,803,500	\$1,200.00	\$86,411.00	\$1,455.30	\$2,200.43	\$32,529.42	\$61,971.37	-\$6,737.85	\$179,029.67
Large	2,115,000	232,650	1,882,350	\$1,200.00	\$86,411.00	\$977.13	\$2,200.43	\$21,841.18	\$41,609.35	-\$4,523.99	\$149,715.10
Mean	2,717,000	298,870	2,418,130	\$1,200.00	\$86,411.00	\$1,255.25	\$2,200.43	\$28,057.92	\$53,452.76	-\$5,811.66	\$166,765.70
AvgW/in	2,726,000	299,860	2,426,140	\$1,200.00	\$86,411.00	\$1,259.41	\$2,200.43	\$28,150.86	\$53,629.82	-\$5,830.91	\$167,020.61

BILL IMPACTS PROPOSED RATES

Total kWh	Demand (kW)	Delivery On-Peak kWh	Delivery Off-Peak kWh	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA /kW	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Total Net Bill	\$ Change	% Change
				\$1,200.00	\$12.48	\$0.000520	\$0.00000	\$0.092110	\$0.030910	\$0.00			
Small	2,790,000	306,900	2,483,100	\$1,200.00	\$63,435.84	\$1,450.80	\$0.00	\$0.122510	\$0.032110	\$0.00	\$171,107.82	\$2,274.52	1.35%
Medium	3,150,000	346,500	2,803,500	\$1,200.00	\$63,435.84	\$1,638.00	\$0.00	\$31,916.12	\$86,656.19	\$0.00	\$184,846.15	\$5,816.48	3.25%
Large	2,115,000	232,650	1,882,350	\$1,200.00	\$63,435.84	\$1,099.80	\$0.00	\$21,429.39	\$58,183.44	\$0.00	\$145,348.47	-\$4,366.63	-2.92%
Mean	2,717,000	298,870	2,418,130	\$1,200.00	\$63,435.84	\$1,412.84	\$0.00	\$27,528.92	\$74,744.40	\$0.00	\$168,322.00	\$1,556.30	0.93%
AvgW/in	2,726,000	299,860	2,426,140	\$1,200.00	\$63,435.84	\$1,417.52	\$0.00	\$27,620.10	\$74,991.99	\$0.00	\$168,665.45	\$1,644.84	0.98%

LARGE POWER SERVICE TIME OF USE >69KV

SUMMER											
BILL IMPACTS CURRENT RATES											
Total kWh	Demand (kW)	Delivery On-Peak kWh	Delivery Off-Peak kWh	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA /kW	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Total Net Bill
		0.11	0.89	\$1,200.00	\$17.00	\$0.000462	\$0.43290	0.09388	0.022105	-\$0.002139	
2,790,000	5.083	306,900	2,483,100	\$1,200.00	\$86,411.00	\$1,288.98	\$2,200.43	\$37,926.70	\$61,372.30	-\$5,967.81	\$184,431.60
3,150,000	5.083	346,500	2,803,500	\$1,200.00	\$86,411.00	\$1,455.30	\$2,200.43	\$42,820.47	\$69,291.31	-\$6,737.85	\$196,640.66
2,115,000	5.083	232,650	1,882,350	\$1,200.00	\$86,411.00	\$977.13	\$2,200.43	\$28,750.89	\$46,524.16	-\$4,523.99	\$161,539.62
2,717,000	5.083	298,870	2,418,130	\$1,200.00	\$86,411.00	\$1,255.25	\$2,200.43	\$36,934.35	\$59,766.50	-\$5,811.66	\$181,955.87
2,790,000	5.083	311,600	2,478,400	\$1,200.00	\$86,411.00	\$1,288.98	\$2,200.43	\$38,507.53	\$61,256.13	-\$5,967.81	\$184,896.26

BILL IMPACTS PROPOSED RATES											
Total kWh	Demand (kW)	Delivery On-Peak kWh	Delivery Off-Peak kWh	Customer Charge	Delivery (kW)	Delivery (kWh)	TCA /kW	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Total Net Bill
				\$1,200.00	\$12.48	\$0.000520	\$0.00000	\$0.092110	\$0.030910	\$0.00	
2,790,000	5.083	306,900	2,483,100	\$1,200	\$63,436	\$1,451	\$0.00	\$37,598.32	\$79,732.34	\$0.00	\$183,417
3,150,000	5.083	346,500	2,803,500	\$1,200	\$63,436	\$1,638	\$0.00	\$42,449.72	\$90,020.39	\$0.00	\$198,744
2,115,000	5.083	232,650	1,882,350	\$1,200	\$63,436	\$1,100	\$0.00	\$28,501.95	\$60,442.26	\$0.00	\$154,680
2,717,000	5.083	298,870	2,418,130	\$1,200	\$63,436	\$1,413	\$0.00	\$36,614.56	\$77,646.15	\$0.00	\$180,309
2,790,000	5.083	311,600	2,478,400	\$1,200	\$63,436	\$1,451	\$0.00	\$38,174.12	\$79,581.42	\$0.00	\$183,842

	\$ Change	% Change
Current Annual	\$2,111,501	
Proposed Annual	\$2,115,046	0.17%

UNS Electric, Inc.
Typical Bill Comparison - Present and Proposed Rates
Test Period Ending December 31, 2014

LIGHTING SERVICE

Description	Old Rate	New Rate
New 30' Wood Pole (Class 6) - Overhead	\$4.34	\$4.68
New 30' Metal or Fiberglass - Overhead	\$8.66	\$9.35
Existing Wood Pole - Underground	\$2.18	\$2.35
New 30' Wood Pole (Class 6) - Underground	\$6.52	\$7.04
New 30' Metal or Fiberglass - Underground	\$10.81	\$11.67
Wattage, per Watt	\$0.0514681	\$0.060516
Base Power Supply	\$0.010113	\$0.013110
PPFAC	-\$0.002139	\$0.000000

New Rate Days	28
Old Rate Days	0
Proration	100%
	0%

Total Days	28
Total kWh billed	150

Customer Bill	Current Rates	Proposed Rates	\$Change	%Change
100 Watt	\$5.17	\$6.05	\$0.88	17.02%
150 Watt	\$7.75	\$9.08	\$1.33	17.16%
200 Watt	\$10.34	\$12.10	\$1.76	17.02%
250 Watt	\$12.92	\$15.13	\$2.21	17.11%
400 Watt	\$20.67	\$24.21	\$3.54	17.13%
Existing Wood Pole OH	\$4.34	\$4.68	\$0.34	7.83%
New 30' Wood Pole OH	\$8.66	\$9.35	\$0.69	7.97%
New 30' Metal or FG OH	\$2.18	\$2.35	\$0.17	7.80%
Existing Wood Pole UG	\$6.52	\$7.04	\$0.52	7.98%
New 30' Wood Pole UG	\$10.81	\$11.67	\$0.86	7.96%
New 30' Metal or FG UG	\$0.05	\$0.06	\$0.01	17.10%
Base Power Supply	\$1.52	\$1.97	\$0.45	29.61%
PPFAC	(\$0.32)	\$0.00	\$0.32	-100.00%
Typical	\$13.29	\$15.73	\$2.44	18.36%

Detail of Services Billed	Wattage	Units Billed
100 Watt	100	1
150 Watt	150	1
200 Watt	200	1
250 Watt	250	1
400 Watt	400	1
Existing Wood Pole OH		5
New 30' Wood Pole OH		0
New 30' Metal or FG OH		0
Existing Wood Pole UG		0
New 30' Wood Pole UG		0
New 30' Metal or FG UG		0

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

Schedule H-5
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RESIDENTIAL SERVICE (RES-01)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	23,222	0	23,222	2.55%	0	0.00%
1	10	9,428	48,913	32,650	3.59%	48,913	0.01%
11	20	6,606	103,699	39,256	4.31%	152,612	0.02%
21	30	5,845	150,511	45,101	4.96%	303,124	0.04%
31	40	5,413	193,913	50,514	5.55%	497,037	0.07%
41	50	5,219	239,906	55,733	6.12%	736,943	0.10%
51	60	5,537	309,869	61,270	6.73%	1,046,812	0.14%
61	70	5,614	370,673	66,884	7.35%	1,417,485	0.19%
71	80	5,803	440,899	72,687	7.99%	1,858,384	0.25%
81	90	5,843	502,161	78,530	8.63%	2,360,545	0.31%
91	100	5,805	557,461	84,335	9.27%	2,918,007	0.39%
101	200	58,092	8,779,849	142,427	15.65%	11,697,856	1.55%
201	300	62,702	15,810,239	205,129	22.54%	27,508,094	3.64%
301	400	69,033	24,262,616	274,162	30.12%	51,770,710	6.86%
401	500	71,057	32,044,933	345,219	37.93%	83,815,643	11.10%
501	600	68,091	37,490,833	413,310	45.41%	121,306,477	16.07%
601	700	63,292	41,157,673	476,602	52.36%	162,464,149	21.52%
701	800	56,869	42,656,729	533,471	58.61%	205,120,878	27.17%
801	900	50,051	42,539,349	583,522	64.11%	247,660,228	32.80%
901	1,000	44,575	42,351,489	628,097	69.01%	290,011,716	38.41%
1,001	1,500	150,789	184,384,331	778,886	85.58%	474,396,047	62.83%
1,501	2,000	72,099	124,007,014	850,985	93.50%	598,403,062	79.26%
2,001	2,500	32,995	73,185,522	883,980	97.12%	671,588,584	88.95%
2,501	3,000	14,244	38,716,028	898,224	98.69%	710,304,612	94.08%
3,001	3,500	6,293	20,270,166	904,517	99.38%	730,574,778	96.76%
3,501	4,000	2,821	10,491,682	907,338	99.69%	741,066,460	98.15%
4,001	4,500	1,277	5,390,695	908,615	99.83%	746,457,155	98.87%
4,501	5,000	614	2,898,696	909,229	99.90%	749,355,851	99.25%
5,001	6,000	579	3,136,820	909,808	99.96%	752,492,671	99.67%
6,001	7,000	189	1,217,447	909,997	99.98%	753,710,118	99.83%
7,001	8,000	101	749,173	910,098	99.99%	754,459,291	99.93%
8,001	9,000	37	313,361	910,135	100.00%	754,772,652	99.97%
9,001	10,000	15	141,205	910,150	100.00%	754,913,857	99.99%
10,001	15,000	8	91,760	910,158	100.00%	755,005,617	100.00%
			Average Customers	75,847			
			Average kWh per Bill	830			
			Median kWh	666			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

RESIDENTIAL SERVICE CARES (CARES & CARES-MF)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	192	0	192	0.26%	0	0.00%
1	10	144	835	336	0.45%	835	0.00%
11	20	72	1,152	408	0.55%	1,987	0.00%
21	30	120	3,029	528	0.71%	5,016	0.01%
31	40	111	4,013	639	0.86%	9,029	0.02%
41	50	118	5,446	757	1.02%	14,475	0.03%
51	60	138	7,686	895	1.20%	22,161	0.04%
61	70	140	9,253	1,035	1.39%	31,414	0.05%
71	80	159	12,137	1,194	1.61%	43,551	0.08%
81	90	214	18,469	1,408	1.90%	62,020	0.11%
91	100	252	24,067	1,660	2.23%	86,087	0.15%
101	200	4,334	682,476	5,994	8.07%	768,563	1.35%
201	300	7,005	1,773,288	12,999	17.50%	2,541,851	4.45%
301	400	8,113	2,851,663	21,112	28.42%	5,393,514	9.44%
401	500	7,680	3,458,542	28,792	38.76%	8,852,057	15.49%
501	600	6,998	3,847,208	35,790	48.18%	12,699,265	22.23%
601	700	6,100	3,965,146	41,890	56.39%	16,664,411	29.16%
701	800	5,256	3,940,083	47,146	63.46%	20,604,494	36.06%
801	900	4,521	3,841,013	51,667	69.55%	24,445,507	42.78%
901	1,000	3,677	3,492,371	55,344	74.50%	27,937,879	48.89%
1,001	1,500	11,410	13,870,637	66,754	89.85%	41,808,515	73.17%
1,501	2,000	4,613	7,920,324	71,367	96.06%	49,728,839	87.03%
2,001	2,500	1,788	3,961,203	73,155	98.47%	53,690,042	93.96%
2,501	3,000	697	1,888,834	73,852	99.41%	55,578,876	97.27%
3,001	3,500	262	840,394	74,114	99.76%	56,419,270	98.74%
3,501	4,000	105	387,949	74,219	99.90%	56,807,219	99.42%
4,001	4,500	37	155,176	74,256	99.95%	56,962,395	99.69%
4,501	5,000	20	94,056	74,276	99.98%	57,056,451	99.86%
5,001	6,000	12	63,814	74,288	100.00%	57,120,265	99.97%
6,001	7,000	3	18,472	74,291	100.00%	57,138,737	100.00%
Average Customers				6,112			
Average kWh per Bill				769			
Median kWh				622			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

RESIDENTIAL SERVICE TOU (RES-01 TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	6	0	6	0.42%	0	0.00%
1	100	28	1,376	34	2.38%	1,376	0.08%
101	200	60	9,212	94	6.59%	10,588	0.62%
201	300	53	13,385	147	10.30%	23,973	1.41%
301	400	74	25,520	221	15.49%	49,493	2.90%
401	500	65	29,623	286	20.04%	79,116	4.64%
501	600	75	40,932	361	25.30%	120,048	7.04%
601	700	79	51,293	440	30.83%	171,341	10.05%
701	800	91	68,438	531	37.21%	239,779	14.06%
801	900	82	69,676	613	42.96%	309,455	18.15%
901	1,000	89	84,386	702	49.19%	393,841	23.10%
1,001	2,000	510	735,420	1,212	84.93%	1,129,261	66.24%
2,001	3,000	172	411,881	1,384	96.99%	1,541,142	90.40%
3,001	4,000	36	124,826	1,420	99.51%	1,665,968	97.72%
4,001	5,000	6	26,247	1,426	99.93%	1,692,215	99.26%
5,001	10,000	0	0	1,426	99.93%	1,692,215	99.26%
10,001	15,000	1	12,671	1,427	100.00%	1,704,886	100.00%
Average Customers				238			
Average kWh per Bill				1,195			
Median kWh				1,008			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	11	0	11	0.86%	0	0.00%
1	100	31	1,966	42	3.28%	1,966	0.19%
101	200	77	12,108	119	9.28%	14,074	1.37%
201	300	103	26,332	222	17.32%	40,406	3.94%
301	400	92	32,254	314	24.49%	72,660	7.08%
401	500	112	50,789	426	33.23%	123,449	12.03%
501	600	98	53,810	524	40.87%	177,259	17.28%
601	700	132	85,903	656	51.17%	263,162	25.65%
701	800	94	70,567	750	58.50%	333,729	32.53%
801	900	79	67,204	829	64.66%	400,933	39.07%
901	1,000	69	65,236	898	70.05%	466,169	45.43%
1,001	2,000	340	449,947	1,238	96.57%	916,116	89.28%
2,001	3,000	40	92,368	1,278	99.69%	1,008,484	98.29%
3,001	4,000	2	7,224	1,280	99.84%	1,015,708	98.99%
4,001	5,000	1	4,329	1,281	99.92%	1,020,037	99.41%
5,001	10,000	1	6,029	1,282	100.00%	1,026,066	100.00%
10,001	15,000	0	0	1,282	100.00%	1,026,066	100.00%
Average Customers				220			
Average kWh per Bill				800			
Median kWh				676			

UNS Electric, Inc.
Bill Count
Test Period Ending December 31, 2014
Unadjusted Billing Activity

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RESIDENTIAL SERVICE TOU SUPER PEAK (RES-01 TOU SP)

During the test year there was only 1 bill for Residential Service Time-of-Use Super Peak.
As such, we are not showing a Bill Count exhibit for this class.

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

RESIDENTIAL SERVICE BRIGHT ARIZONA COMMUNITY SOLAR

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	100	3	160	3	0.31%	160	0.02%
101	200	93	14,315	96	10.01%	14,475	1.71%
201	300	103	28,951	199	20.75%	43,426	5.12%
301	400	38	13,473	237	24.71%	56,899	6.71%
401	500	61	27,378	298	31.07%	84,277	9.94%
501	600	78	44,951	376	39.21%	129,228	15.24%
601	700	46	30,085	422	44.00%	159,313	18.79%
701	800	112	84,317	534	55.68%	243,630	28.73%
801	900	82	71,579	616	64.23%	315,209	37.17%
901	1,000	27	25,647	643	67.05%	340,856	40.19%
1,001	1,500	179	212,011	822	85.71%	552,867	65.19%
1,501	2,000	78	133,770	900	93.85%	686,637	80.97%
2,001	2,500	33	73,697	933	97.29%	760,334	89.66%
2,501	3,000	13	34,693	946	98.64%	795,027	93.75%
3,001	4,000	8	26,992	954	99.48%	822,019	96.93%
4,001	5,000	1	4,076	955	99.58%	826,095	97.41%
5,001	6,000	4	21,968	959	100.00%	848,063	100.00%
Average Customers				79			
Average kWh per Bill				884			
Median kWh				750			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

SMALL GENERAL SERVICE (SGS-10)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	4,885	0	4,885	4.65%	0	0.00%
1	100	14,297	584,716	19,182	18.27%	584,716	0.49%
101	200	8,608	1,288,065	27,790	26.47%	1,872,781	1.58%
201	300	7,929	1,977,319	35,719	34.02%	3,850,101	3.24%
301	400	7,077	2,474,095	42,796	40.76%	6,324,196	5.33%
401	500	6,153	2,768,466	48,949	46.62%	9,092,662	7.66%
501	600	5,236	2,876,783	54,185	51.61%	11,969,445	10.08%
601	700	4,269	2,772,776	58,454	55.67%	14,742,221	12.41%
701	800	3,710	2,782,073	62,164	59.20%	17,524,294	14.76%
801	900	3,293	2,800,963	65,457	62.34%	20,325,257	17.12%
901	1,000	3,005	2,856,921	68,462	65.20%	23,182,178	19.52%
1,001	1,500	11,116	13,700,070	79,578	75.79%	36,882,248	31.06%
1,501	2,000	7,086	12,279,255	86,664	82.54%	49,161,504	41.40%
2,001	2,500	4,697	10,506,975	91,361	87.01%	59,668,479	50.25%
2,501	3,000	3,483	9,536,631	94,844	90.33%	69,205,110	58.28%
3,001	3,500	2,605	8,437,011	97,449	92.81%	77,642,120	65.38%
3,501	4,000	2,098	7,846,503	99,547	94.81%	85,488,623	71.99%
4,001	4,500	1,392	5,898,017	100,939	96.13%	91,386,640	76.95%
4,501	5,000	1,049	4,966,235	101,988	97.13%	96,352,875	81.14%
5,001	5,500	706	3,697,983	102,694	97.81%	100,050,858	84.25%
5,501	6,000	561	3,219,873	103,255	98.34%	103,270,731	86.96%
6,001	6,500	393	2,454,022	103,648	98.71%	105,724,753	89.03%
6,501	7,000	306	2,061,787	103,954	99.01%	107,786,540	90.76%
7,001	7,500	212	1,535,016	104,166	99.21%	109,321,555	92.06%
7,501	8,000	150	1,160,538	104,316	99.35%	110,482,093	93.03%
8,001	9,000	221	1,875,110	104,537	99.56%	112,357,203	94.61%
9,001	10,000	147	1,392,940	104,684	99.70%	113,750,143	95.79%
10,001	25,000	285	3,949,419	104,969	99.97%	117,699,562	99.11%
25,001	50,000	27	874,599	104,996	100.00%	118,574,161	99.85%
50,001	100,000	2	180,240	104,998	100.00%	118,754,401	100.00%
		Average Customers		8,704			
		Average kWh per Bill		1,131			
		Median kWh		566			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

SMALL GENERAL SERVICE TOU (SGS-10 TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	400	1	352	1	2.27%	352	0.35%
401	800	4	2,894	5	11.36%	3,246	3.27%
801	1,200	4	4,031	9	20.45%	7,277	7.33%
1,201	1,600	3	3,811	12	27.27%	11,088	11.17%
1,601	2,000	5	8,568	17	38.64%	19,656	19.80%
2,001	2,400	4	8,625	21	47.73%	28,281	28.49%
2,401	2,800	8	21,004	29	65.91%	49,285	49.64%
2,801	3,200	8	24,784	37	84.09%	74,069	74.61%
3,201	3,600	3	10,238	40	90.91%	84,307	84.92%
3,601	4,000	3	10,937	43	97.73%	95,244	95.94%
4,001	4,400	1	4,035	44	100.00%	99,279	100.00%
				Average Customers	8		
				Average kWh per Bill	2,256		
				Median kWh	2,434		

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	400	5	791	5	10.87%	791	1.11%
401	800	9	5,548	14	30.43%	6,339	8.88%
801	1,200	4	3,713	18	39.13%	10,052	14.09%
1,201	1,600	4	5,640	22	47.83%	15,692	21.99%
1,601	2,000	7	12,663	29	63.04%	28,355	39.74%
2,001	2,400	7	15,010	36	78.26%	43,365	60.78%
2,401	2,800	7	17,661	43	93.48%	61,026	85.53%
2,801	3,200	1	3,194	44	95.65%	64,220	90.01%
3,201	3,600	1	3,480	45	97.83%	67,700	94.89%
3,601	4,000	1	3,649	46	100.00%	71,349	100.00%
4,001	4,400	0	0	46	100.00%	71,349	100.00%
				Average Customers	8		
				Average kWh per Bill	1,551		
				Median kWh	1,776		

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

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INTERRUPTIBLE POWER SERVICE (IPS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	7	0	7	1.79%	0	0.00%
1	500	32	4,732	39	10.00%	4,732	0.01%
501	1,000	8	6,080	47	12.05%	10,812	0.03%
1,001	1,500	7	8,600	54	13.85%	19,412	0.05%
1,501	2,000	2	3,560	56	14.36%	22,972	0.06%
2,001	2,500	6	13,280	62	15.90%	36,252	0.10%
2,501	3,000	0	0	62	15.90%	36,252	0.10%
3,001	3,500	4	12,888	66	16.92%	49,140	0.13%
3,501	4,000	4	14,855	70	17.95%	63,995	0.17%
4,001	4,500	3	12,360	73	18.72%	76,355	0.20%
4,501	5,000	1	4,720	74	18.97%	81,075	0.21%
5,001	10,000	14	103,579	88	22.56%	184,654	0.48%
10,001	15,000	23	306,280	111	28.46%	490,934	1.29%
15,001	20,000	40	701,395	151	38.72%	1,192,329	3.13%
20,001	25,000	32	714,853	183	46.92%	1,907,182	5.00%
25,001	40,000	41	1,306,450	224	57.44%	3,213,632	8.43%
40,001	55,000	35	1,640,040	259	66.41%	4,853,672	12.74%
55,001	70,000	16	973,200	275	70.51%	5,826,872	15.29%
70,001	85,000	17	1,335,280	292	74.87%	7,162,152	18.80%
85,001	100,000	11	1,021,480	303	77.69%	8,183,632	21.48%
100,001	125,000	11	1,227,680	314	80.51%	9,411,312	24.70%
125,001	150,000	9	1,226,680	323	82.82%	10,637,992	27.92%
150,001	175,000	5	804,000	328	84.10%	11,441,992	30.03%
175,001	200,000	7	1,328,240	335	85.90%	12,770,232	33.51%
200,001	225,000	8	1,669,400	343	87.95%	14,439,632	37.89%
225,001	250,000	5	1,179,600	348	89.23%	15,619,232	40.99%
250,001	300,000	10	2,686,080	358	91.79%	18,305,312	48.04%
300,001	350,000	7	2,290,400	365	93.59%	20,595,712	54.05%
350,001	400,000	1	380,400	366	93.85%	20,976,112	55.05%
400,001	500,000	2	901,119	368	94.36%	21,877,231	57.41%
500,001	750,000	12	7,561,720	380	97.44%	29,438,951	77.25%
750,001	1,000,000	9	7,615,196	389	99.74%	37,054,147	97.24%
1,000,001	1,250,000	1	1,052,155	390	100.00%	38,106,302	100.00%
		Average Customers		32			
		Average kWh per Bill		97,708			
		Median kWh		28,260			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

LARGE GENERAL SERVICE (LGS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	86	0	86	0.51%	0	0.00%
1	100	95	5,472	181	1.08%	5,472	0.00%
101	200	48	7,186	229	1.37%	12,658	0.00%
201	300	29	7,348	258	1.54%	20,006	0.00%
301	400	12	4,314	270	1.61%	24,320	0.01%
401	500	21	9,745	291	1.74%	34,065	0.01%
501	600	12	6,553	303	1.81%	40,618	0.01%
601	700	14	9,236	317	1.89%	49,854	0.01%
701	800	30	22,929	347	2.07%	72,783	0.02%
801	900	19	16,286	366	2.19%	89,069	0.02%
901	1,000	18	17,146	384	2.29%	106,215	0.02%
1,001	2,000	201	305,772	585	3.49%	411,987	0.09%
2,001	3,000	293	757,622	878	5.24%	1,169,609	0.26%
3,001	4,000	628	2,255,378	1,506	8.99%	3,424,987	0.76%
4,001	5,000	792	3,577,785	2,298	13.72%	7,002,772	1.56%
5,001	6,000	1,021	5,642,104	3,319	19.82%	12,644,876	2.82%
6,001	7,000	990	6,437,397	4,309	25.73%	19,082,273	4.25%
7,001	8,000	953	7,155,147	5,262	31.43%	26,237,419	5.85%
8,001	9,000	847	7,204,055	6,109	36.48%	33,441,474	7.45%
9,001	10,000	738	7,013,052	6,847	40.89%	40,454,526	9.02%
10,001	11,000	586	6,151,008	7,433	44.39%	46,605,534	10.39%
11,001	12,000	552	6,355,315	7,985	47.69%	52,960,849	11.80%
12,001	13,000	517	6,472,493	8,502	50.78%	59,433,342	13.25%
13,001	14,000	435	5,877,068	8,937	53.37%	65,310,409	14.56%
14,001	15,000	411	5,956,080	9,348	55.83%	71,266,489	15.88%
15,001	16,000	380	5,897,100	9,728	58.10%	77,163,589	17.20%
16,001	17,000	350	5,777,571	10,078	60.19%	82,941,160	18.49%
17,001	18,000	282	4,936,221	10,360	61.87%	87,877,381	19.59%
18,001	19,000	304	5,614,154	10,664	63.69%	93,491,535	20.84%
19,001	20,000	280	5,471,247	10,944	65.36%	98,962,782	22.06%
20,001	30,000	2,028	49,835,080	12,972	77.47%	148,797,862	33.16%
30,001	40,000	1,176	40,450,403	14,148	84.50%	189,248,265	42.18%
40,001	50,000	632	28,094,658	14,780	88.27%	217,342,923	48.44%
50,001	75,000	763	46,502,598	15,543	92.83%	263,845,521	58.81%
75,001	100,000	357	30,626,570	15,900	94.96%	294,472,091	65.63%
100,001	125,000	205	22,906,658	16,105	96.18%	317,378,749	70.74%
125,001	150,000	174	23,905,224	16,279	97.22%	341,283,973	76.06%
150,001	175,000	107	17,424,892	16,386	97.86%	358,708,865	79.95%
175,001	200,000	90	16,812,238	16,476	98.40%	375,521,103	83.69%
200,001	225,000	87	18,385,020	16,563	98.92%	393,906,123	87.79%
225,001	250,000	45	10,645,601	16,608	99.19%	404,551,724	90.17%
250,001	300,000	56	15,216,250	16,664	99.52%	419,767,974	93.56%
300,001	350,000	42	13,652,150	16,706	99.77%	433,420,124	96.60%
350,001	400,000	24	8,900,900	16,730	99.92%	442,321,024	98.58%
400,001	450,000	8	3,355,500	16,738	99.96%	445,676,524	99.33%
450,001	500,000	5	2,396,450	16,743	99.99%	448,072,974	99.87%
500,001	600,000	0	0	16,743	99.99%	448,072,974	99.87%
600,001	700,000	1	605,600	16,744	100.00%	448,678,574	100.00%
Average Customers				1,361			
Average kWh per Bill				26,796			
Median kWh				12,560			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

LARGE GENERAL SERVICE TOU (LGS TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	1	0	1	3.57%	0	0.00%
1	25,000	0	0	1	3.57%	0	0.00%
25,001	50,000	11	399,183	12	42.86%	399,183	19.37%
50,001	100,000	9	560,383	21	75.00%	959,566	46.56%
100,001	150,000	5	656,839	26	92.86%	1,616,405	78.43%
150,001	300,000	2	444,634	28	100.00%	2,061,039	100.00%
Average Customers				5			
Average kWh per Bill				73,609			
Median kWh				54,932			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	1	0	1	3.70%	0	0.00%
1	25,000	1	2,019	2	7.41%	2,019	0.11%
25,001	50,000	13	458,116	15	55.56%	460,135	25.95%
50,001	100,000	4	223,868	19	70.37%	684,003	38.58%
100,001	150,000	6	684,893	25	92.59%	1,368,896	77.20%
150,001	300,000	2	404,276	27	100.00%	1,773,172	100.00%
Average Customers				4			
Average kWh per Bill				65,673			
Median kWh				47,687			

LARGE GENERAL SERVICE BRIGHT ARIZONA COMMUNITY SOLAR

During the test year there were only 3 bills in the LGS class under the Bright Arizona Community Solar Program.
As such, we are not showing a Bill Count exhibit for this group of customers.

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

LARGE POWER SERVICE (LPS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	3	0	3	1.53%	0	0.00%
1	250,000	4	490,240	7	3.57%	490,240	0.24%
250,001	500,000	56	21,802,225	63	32.14%	22,292,465	10.86%
500,001	750,000	46	27,718,120	109	55.61%	50,010,585	24.37%
750,001	1,000,000	29	25,155,581	138	70.41%	75,166,166	36.63%
1,000,001	3,000,000	38	53,834,758	176	89.80%	129,000,924	62.86%
3,000,001	6,000,000	20	76,226,777	196	100.00%	205,227,701	100.00%
Average Customers				16			
Average kWh per Bill				1,047,080			
Median kWh				633,800			

REDACTED

LARGE POWER SERVICE TOU (LPS TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	xx	xx	xx	xx	xx	xx
1	1,000,000	xx	xx	xx	xx	xx	xx
1,000,001	2,000,000	xx	xx	xx	xx	xx	xx
2,000,001	3,000,000	xx	xx	xx	xx	xx	xx
3,000,001	4,000,000	xx	xx	xx	xx	xx	xx
Average Customers				xx			
Average kWh per Bill				xx			
Median kWh				xx			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	xx	xx	xx	xx	xx	xx
1	1,000,000	xx	xx	xx	xx	xx	xx
1,000,001	2,000,000	xx	xx	xx	xx	xx	xx
2,000,001	3,000,000	xx	xx	xx	xx	xx	xx
3,000,001	4,000,000	xx	xx	xx	xx	xx	xx
Average Customers				xx			
Average kWh per Bill				xx			
Median kWh				xx			

Customer specific information that could be considered confidential has been redacted and will be provided pursuant to the terms of the Protective Agreement in this docket.

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Unadjusted Billing Activity

Schedule H-5
 Unadjusted
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LIGHTING SERVICE (LTG)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	10	39	309	39	0.14%	309	0.01%
11	20	145	1,967	184	0.64%	2,276	0.08%
21	30	99	2,579	283	0.99%	4,855	0.17%
31	40	10,574	385,813	10,857	38.02%	390,668	13.85%
41	50	7,344	327,217	18,201	63.74%	717,885	25.46%
51	60	1,989	104,249	20,190	70.71%	822,134	29.15%
61	70	897	59,226	21,087	73.85%	881,360	31.25%
71	80	1,189	90,318	22,276	78.01%	971,678	34.46%
81	90	1,439	122,675	23,715	83.05%	1,094,353	38.81%
91	100	739	70,772	24,454	85.64%	1,165,125	41.32%
101	200	2,503	337,882	26,957	94.40%	1,503,007	53.30%
201	300	567	134,988	27,524	96.39%	1,637,995	58.08%
301	400	312	108,410	27,836	97.48%	1,746,405	61.93%
401	500	178	78,912	28,014	98.11%	1,825,317	64.73%
501	600	102	55,690	28,116	98.46%	1,881,007	66.70%
601	700	64	41,598	28,180	98.69%	1,922,605	68.18%
701	800	45	33,816	28,225	98.84%	1,956,421	69.38%
801	900	43	36,436	28,268	98.99%	1,992,857	70.67%
901	1,000	39	36,862	28,307	99.13%	2,029,719	71.98%
1,001	2,000	146	203,772	28,453	99.64%	2,233,491	79.20%
2,001	3,000	50	120,175	28,503	99.82%	2,353,666	83.46%
3,001	4,000	17	58,292	28,520	99.88%	2,411,958	85.53%
4,001	5,000	10	43,962	28,530	99.91%	2,455,920	87.09%
5,001	10,000	1	5,582	28,531	99.92%	2,461,502	87.29%
10,001	15,000	14	187,503	28,545	99.96%	2,649,005	93.94%
15,001	20,000	10	171,008	28,555	100.00%	2,820,013	100.00%
Average Customers				2,388			
Average kWh per Bill				99			
Median kWh				44			

Overhead Services	Number of Items	Wattage
New 30' Wood Pole (Class 6)	8,574	
New 30' Metal or Fiberglass	5,829	
100 watt Bulb	25,609	2,560,900
150 watt Bulb	9,080	1,362,000
200 watt Bulb	6,424	1,284,800
250 watt Bulb	2,837	709,250
400 watt Bulb	1,274	509,600

Underground Services	Number of Items	Wattage
Existing Wood Pole	372	
New 30' Wood Pole (Class 6)	176	
New 30' Metal or Fiberglass	2,699	
100 watt Bulb	5,670	567,000
150 watt Bulb	230	34,500
200 watt Bulb	336	67,200
250 watt Bulb	1,152	288,000
400 watt Bulb	268	107,200

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

RESIDENTIAL SERVICE (RES-01)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	23,280	0	23,280	2.55%	0	0.00%
1	10	9,451	47,406	32,731	3.59%	47,406	0.01%
11	20	6,622	100,503	39,354	4.31%	147,909	0.02%
21	30	5,860	145,872	45,213	4.96%	293,781	0.04%
31	40	5,426	187,937	50,640	5.55%	481,718	0.06%
41	50	5,232	232,512	55,872	6.12%	714,230	0.09%
51	60	5,551	300,319	61,422	6.73%	1,014,549	0.13%
61	70	5,628	359,249	67,050	7.35%	1,373,798	0.18%
71	80	5,817	427,310	72,868	7.99%	1,801,108	0.24%
81	90	5,858	486,684	78,725	8.63%	2,287,792	0.30%
91	100	5,819	540,280	84,545	9.27%	2,828,072	0.37%
101	200	58,236	8,509,250	142,781	15.65%	11,337,322	1.49%
201	300	62,858	15,322,959	205,639	22.54%	26,660,281	3.50%
301	400	69,205	23,514,830	274,843	30.12%	50,175,111	6.59%
401	500	71,234	32,077,298	346,077	37.93%	82,252,408	10.81%
501	600	68,260	37,450,167	414,337	45.41%	119,702,576	15.73%
601	700	63,449	41,053,206	477,786	52.36%	160,755,782	21.12%
701	800	57,010	42,502,889	534,797	58.61%	203,258,670	26.70%
801	900	50,175	42,351,154	584,972	64.11%	245,609,824	32.27%
901	1,000	44,686	42,136,689	629,658	69.01%	287,746,513	37.80%
1,001	1,500	151,164	186,186,764	780,822	85.58%	473,933,277	62.26%
1,501	2,000	72,278	126,392,103	853,100	93.50%	600,325,380	78.86%
2,001	2,500	33,077	74,975,475	886,177	97.12%	675,300,855	88.71%
2,501	3,000	14,279	39,791,401	900,456	98.69%	715,092,256	93.94%
3,001	3,500	6,309	20,879,785	906,765	99.38%	735,972,041	96.68%
3,501	4,000	2,828	10,824,669	909,593	99.69%	746,796,710	98.11%
4,001	4,500	1,280	5,568,686	910,873	99.83%	752,365,396	98.84%
4,501	5,000	616	2,997,313	911,489	99.90%	755,362,709	99.23%
5,001	6,000	580	3,246,957	912,069	99.96%	758,609,666	99.66%
6,001	7,000	189	1,261,622	912,259	99.98%	759,871,288	99.82%
7,001	8,000	101	776,969	912,360	99.99%	760,648,257	99.93%
8,001	9,000	37	325,197	912,397	100.00%	760,973,455	99.97%
9,001	10,000	15	146,606	912,412	100.00%	761,120,060	99.99%
10,001	15,000	8	95,339	912,420	100.00%	761,215,400	100.00%
		Average Customers		76,035			
		Average kWh per Bill		834			
		Median kWh		601 - 700			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

RESIDENTIAL SERVICE CARES (CARES & CARES-MF)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	193	0	193	0.26%	0	0.00%
1	10	145	855	338	0.45%	855	0.00%
11	20	73	1,180	411	0.55%	2,036	0.00%
21	30	121	3,103	532	0.71%	5,139	0.01%
31	40	112	4,111	644	0.86%	9,250	0.02%
41	50	119	5,580	763	1.02%	14,830	0.03%
51	60	139	7,875	902	1.20%	22,705	0.04%
61	70	141	9,480	1,043	1.39%	32,185	0.05%
71	80	160	12,435	1,203	1.61%	44,619	0.08%
81	90	216	18,922	1,418	1.90%	63,541	0.11%
91	100	254	24,657	1,672	2.23%	88,199	0.15%
101	200	4,366	699,216	6,038	8.07%	787,415	1.34%
201	300	7,056	1,816,785	13,094	17.50%	2,604,200	4.43%
301	400	8,172	2,921,611	21,266	28.42%	5,525,811	9.39%
401	500	7,736	3,498,854	29,002	38.76%	9,024,665	15.34%
501	600	7,049	3,916,234	36,051	48.18%	12,940,899	21.99%
601	700	6,144	4,053,702	42,195	56.39%	16,994,601	28.88%
701	800	5,294	4,040,687	47,489	63.46%	21,035,288	35.75%
801	900	4,554	3,948,523	52,043	69.55%	24,983,811	42.46%
901	1,000	3,704	3,596,910	55,747	74.50%	28,580,721	48.57%
1,001	1,500	11,493	14,335,826	67,240	89.85%	42,916,547	72.94%
1,501	2,000	4,647	8,215,729	71,887	96.06%	51,132,276	86.90%
2,001	2,500	1,801	4,117,070	73,688	98.47%	55,249,346	93.90%
2,501	3,000	702	1,965,592	74,390	99.41%	57,214,937	97.24%
3,001	3,500	264	875,299	74,654	99.76%	58,090,236	98.73%
3,501	4,000	106	404,312	74,759	99.90%	58,494,547	99.41%
4,001	4,500	37	161,799	74,797	99.95%	58,656,346	99.69%
4,501	5,000	20	98,108	74,817	99.98%	58,754,455	99.85%
5,001	6,000	12	66,588	74,829	100.00%	58,821,043	99.97%
6,001	7,000	3	19,282	74,832	100.00%	58,840,325	100.00%
		Average Customers		6,236			
		Average kWh per Bill		786			
		Median kWh		601 - 700			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

RESIDENTIAL SERVICE TOU (RES-01 TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	6	0	6	0.42%	0	0.00%
1	100	30	1,587	37	2.38%	1,587	0.09%
101	200	65	10,623	101	6.59%	12,210	0.67%
201	300	57	15,435	158	10.30%	27,645	1.52%
301	400	80	29,429	238	15.49%	57,074	3.13%
401	500	70	32,003	308	20.04%	89,078	4.88%
501	600	81	44,413	389	25.30%	133,491	7.32%
601	700	85	55,850	474	30.83%	189,341	10.38%
701	800	98	74,706	572	37.21%	264,047	14.48%
801	900	88	76,195	660	42.96%	340,242	18.65%
901	1,000	96	92,415	756	49.19%	432,657	23.72%
1,001	2,000	549	783,960	1,305	84.93%	1,216,617	66.70%
2,001	3,000	185	435,218	1,490	96.99%	1,651,835	90.56%
3,001	4,000	39	131,352	1,528	99.51%	1,783,187	97.76%
4,001	5,000	6	27,566	1,535	99.93%	1,810,753	99.27%
5,001	10,000	0	0	1,535	99.93%	1,810,753	99.27%
10,001	15,000	1	13,244	1,536	100.00%	1,823,997	100.00%
Average Customers				256			
Average kWh per Bill				1,187			
Median kWh				1,001 - 2,000			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	13	0	13	0.86%	0	0.00%
1	100	37	1,975	50	3.28%	1,975	0.16%
101	200	92	12,165	143	9.28%	14,140	1.15%
201	300	123	25,681	266	17.32%	39,821	3.24%
301	400	110	33,179	376	24.49%	73,000	5.94%
401	500	134	61,257	510	33.23%	134,256	10.93%
501	600	117	65,459	628	40.87%	199,715	16.25%
601	700	158	105,160	786	51.17%	304,875	24.81%
701	800	113	86,777	899	58.50%	391,652	31.87%
801	900	95	82,926	993	64.66%	474,578	38.62%
901	1,000	83	80,705	1,076	70.05%	555,283	45.19%
1,001	2,000	407	540,816	1,483	96.57%	1,096,099	89.20%
2,001	3,000	48	111,489	1,531	99.69%	1,207,588	98.27%
3,001	4,000	2	8,737	1,534	99.84%	1,216,325	98.98%
4,001	5,000	1	5,239	1,535	99.92%	1,221,564	99.41%
5,001	10,000	1	7,302	1,536	100.00%	1,228,866	100.00%
10,001	15,000	0	0	1,536	100.00%	1,228,866	100.00%
Average Customers				256			
Average kWh per Bill				800			
Median kWh				601 - 700			

UNS Electric, Inc.
Bill Count
Test Period Ending December 31, 2014
Estimated Billing Activity on an Adjusted Basis

Schedule H-5
Adjusted
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RESIDENTIAL SERVICE TOU SUPER PEAK (RES-01 TOU SP)

During the test year there was only 1 bill for Residential Service Time-of-Use Super Peak.
As such, we are not showing a Bill Count exhibit for this class.

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

Schedule H-5
 Adjusted
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RESIDENTIAL SERVICE BRIGHT ARIZONA COMMUNITY SOLAR

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	100	3	160	3	0.31%	160	0.02%
101	200	93	14,315	96	10.01%	14,475	1.71%
201	300	103	28,951	199	20.75%	43,426	5.12%
301	400	38	13,473	237	24.71%	56,899	6.71%
401	500	61	27,378	298	31.07%	84,277	9.94%
501	600	78	44,951	376	39.21%	129,228	15.24%
601	700	46	30,085	422	44.00%	159,313	18.79%
701	800	112	84,317	534	55.68%	243,630	28.73%
801	900	82	71,579	616	64.23%	315,209	37.17%
901	1,000	27	25,647	643	67.05%	340,856	40.19%
1,001	1,500	179	212,011	822	85.71%	552,867	65.19%
1,501	2,000	78	133,770	900	93.85%	686,637	80.97%
2,001	2,500	33	73,697	933	97.29%	760,334	89.66%
2,501	3,000	13	34,693	946	98.64%	795,027	93.75%
3,001	4,000	8	26,992	954	99.48%	822,019	96.93%
4,001	5,000	1	4,076	955	99.58%	826,095	97.41%
5,001	6,000	4	21,968	959	100.00%	848,063	100.00%
Average Customers				79			
Average kWh per Bill				884			
Median kWh				750			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

Schedule H-5
 Adjusted
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SMALL GENERAL SERVICE (SGS-10)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	4,885	0	4,885	4.65%	0	0.00%
1	100	14,297	566,191	19,182	18.27%	566,191	0.48%
101	200	8,608	1,247,256	27,791	26.47%	1,813,447	1.53%
201	300	7,929	1,914,673	35,720	34.02%	3,728,120	3.15%
301	400	7,077	2,395,710	42,797	40.76%	6,123,830	5.17%
401	500	6,153	2,772,029	48,950	46.62%	8,895,858	7.51%
501	600	5,236	2,885,775	54,186	51.61%	11,781,633	9.94%
601	700	4,269	2,784,996	58,455	55.67%	14,566,629	12.29%
701	800	3,710	2,796,953	62,165	59.20%	17,363,582	14.65%
801	900	3,293	2,817,965	65,458	62.34%	20,181,547	17.03%
901	1,000	3,005	2,875,879	68,463	65.20%	23,057,426	19.46%
1,001	1,500	11,116	13,806,031	79,580	75.79%	36,863,457	31.11%
1,501	2,000	7,086	12,387,373	86,666	82.54%	49,250,830	41.56%
2,001	2,500	4,697	10,605,731	91,363	87.01%	59,856,561	50.51%
2,501	3,000	3,483	9,629,831	94,846	90.33%	69,486,392	58.64%
3,001	3,500	2,605	8,521,641	97,451	92.81%	78,008,033	65.83%
3,501	4,000	2,098	7,926,694	99,549	94.81%	85,934,727	72.52%
4,001	4,500	1,392	5,959,139	100,941	96.13%	91,893,866	77.55%
4,501	5,000	1,049	5,018,264	101,990	97.13%	96,912,129	81.78%
5,001	5,500	706	3,737,068	102,696	97.81%	100,649,197	84.94%
5,501	6,000	561	3,254,150	103,257	98.34%	103,903,347	87.68%
6,001	6,500	393	2,480,304	103,650	98.71%	106,383,652	89.77%
6,501	7,000	306	2,083,979	103,956	99.01%	108,467,631	91.53%
7,001	7,500	212	1,551,610	104,168	99.21%	110,019,240	92.84%
7,501	8,000	150	1,149,976	104,318	99.35%	111,169,217	93.81%
8,001	9,000	221	1,793,632	104,539	99.56%	112,962,848	95.33%
9,001	10,000	147	1,323,172	104,686	99.70%	114,286,020	96.44%
10,001	25,000	285	3,409,275	104,971	99.97%	117,695,295	99.32%
25,001	50,000	27	675,040	104,998	100.00%	118,370,335	99.89%
50,001	100,000	2	131,031	105,000	100.00%	118,501,366	100.00%
		Average Customers		8,750			
		Average kWh per Bill		1,129			
		Median kWh		501 - 600			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

SMALL GENERAL SERVICE TOU (SGS-10 TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	400	4	587	4	8.33%	587	0.57%
401	800	4	2,994	8	16.86%	3,581	3.45%
801	1,200	4	4,186	12	25.39%	7,768	7.48%
1,201	1,600	3	3,966	15	31.78%	11,733	11.29%
1,601	2,000	5	8,933	20	42.44%	20,667	19.89%
2,001	2,400	4	9,003	24	50.97%	29,670	28.56%
2,401	2,800	8	21,943	33	68.02%	51,613	49.68%
2,801	3,200	8	25,906	41	85.08%	77,519	74.62%
3,201	3,600	3	10,705	44	91.47%	88,224	84.93%
3,601	4,000	3	11,438	47	97.87%	99,661	95.94%
4,001	4,400	1	4,221	48	100.00%	103,882	100.00%
Average Customers				8			
Average kWh per Bill				2,164			
Median kWh				2,001 - 2,400			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	400	6	1,054	6	12.50%	1,054	1.34%
401	800	9	5,871	15	31.71%	6,925	8.82%
801	1,200	4	4,007	19	40.24%	10,932	13.92%
1,201	1,600	4	6,167	23	48.78%	17,098	21.77%
1,601	2,000	7	13,922	31	63.72%	31,020	39.49%
2,001	2,400	7	16,552	38	78.66%	47,572	60.56%
2,401	2,800	7	19,960	45	93.60%	67,532	85.97%
2,801	3,200	1	3,278	46	95.73%	70,810	90.15%
3,201	3,600	1	3,688	47	97.87%	74,497	94.84%
3,601	4,000	1	4,051	48	100.00%	78,548	100.00%
4,001	4,400	0	0	48	100.00%	78,548	100.00%
Average Customers				8			
Average kWh per Bill				1,636			
Median kWh				1,601 - 2,000			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

INTERRUPTIBLE POWER SERVICE (IPS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	6	0	6	1.79%	0	0.00%
1	500	29	4,417	35	10.00%	4,417	0.01%
501	1,000	7	5,675	42	12.05%	10,092	0.03%
1,001	1,500	6	8,027	48	13.85%	18,119	0.05%
1,501	2,000	2	3,323	50	14.36%	21,442	0.06%
2,001	2,500	5	12,395	55	15.90%	33,837	0.10%
2,501	3,000	0	0	55	15.90%	33,837	0.10%
3,001	3,500	4	12,029	59	16.92%	45,867	0.13%
3,501	4,000	4	13,865	62	17.95%	59,732	0.17%
4,001	4,500	3	11,537	65	18.72%	71,269	0.20%
4,501	5,000	1	4,406	66	18.97%	75,674	0.21%
5,001	10,000	12	96,679	79	22.56%	172,353	0.48%
10,001	15,000	21	285,877	99	28.46%	458,230	1.29%
15,001	20,000	36	654,671	135	38.72%	1,112,902	3.13%
20,001	25,000	29	667,233	163	46.92%	1,780,135	5.00%
25,001	40,000	37	1,219,421	200	57.44%	2,999,555	8.43%
40,001	55,000	31	1,530,788	231	66.41%	4,530,343	12.74%
55,001	70,000	14	908,370	245	70.51%	5,438,713	15.29%
70,001	85,000	15	1,246,330	261	74.87%	6,685,043	18.80%
85,001	100,000	10	953,434	270	77.69%	7,638,477	21.48%
100,001	125,000	10	1,145,898	280	80.51%	8,784,375	24.70%
125,001	150,000	8	1,144,964	288	82.82%	9,929,340	27.92%
150,001	175,000	4	750,441	293	84.10%	10,679,781	30.03%
175,001	200,000	6	1,239,759	299	85.90%	11,919,540	33.51%
200,001	225,000	7	1,558,193	306	87.95%	13,477,732	37.89%
225,001	250,000	4	1,101,021	311	89.23%	14,578,753	40.99%
250,001	300,000	9	2,507,146	319	91.79%	17,085,899	48.04%
300,001	350,000	6	2,137,824	326	93.59%	19,223,724	54.05%
350,001	400,000	1	355,060	327	93.85%	19,578,783	55.05%
400,001	500,000	2	841,091	328	94.36%	20,419,874	57.41%
500,001	750,000	11	7,057,994	339	97.44%	27,477,868	77.25%
750,001	1,000,000	8	7,107,908	347	99.74%	34,585,776	97.24%
1,000,001	1,250,000	1	982,065	348	100.00%	35,567,841	100.00%
		Average Customers		29			
		Average kWh per Bill		102,206			
		Median kWh		25,001 - 40,000			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

PROPOSED MEDIUM GENERAL SERVICE (MGS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	83	0	83	0.52%	0	0.00%
1	100	91	5,351	174	1.09%	5,351	0.00%
101	200	46	7,027	220	1.38%	12,378	0.00%
201	300	28	7,185	248	1.55%	19,563	0.00%
301	400	12	4,219	259	1.62%	23,782	0.01%
401	500	20	9,529	279	1.75%	33,311	0.01%
501	600	12	6,408	291	1.82%	39,719	0.01%
601	700	13	9,032	304	1.91%	48,751	0.01%
701	800	29	22,422	333	2.09%	71,173	0.02%
801	900	18	15,926	351	2.20%	87,098	0.02%
901	1,000	17	16,767	369	2.31%	103,865	0.03%
1,001	2,000	193	299,007	562	3.52%	402,872	0.10%
2,001	3,000	281	740,859	843	5.28%	1,143,731	0.28%
3,001	4,000	603	2,205,476	1,446	9.05%	3,349,206	0.82%
4,001	5,000	760	3,498,624	2,206	13.81%	6,847,830	1.68%
5,001	6,000	980	5,517,268	3,187	19.95%	12,365,099	3.03%
6,001	7,000	950	6,294,965	4,137	25.90%	18,660,064	4.57%
7,001	8,000	915	6,996,834	5,052	31.63%	25,656,897	6.28%
8,001	9,000	813	7,044,660	5,865	36.72%	32,701,557	8.01%
9,001	10,000	709	6,857,883	6,574	41.16%	39,559,440	9.68%
10,001	11,000	563	6,014,913	7,136	44.68%	45,574,353	11.16%
11,001	12,000	530	6,214,699	7,666	48.00%	51,789,052	12.68%
12,001	13,000	496	6,329,284	8,163	51.11%	58,118,336	14.23%
13,001	14,000	418	5,747,033	8,580	53.72%	63,865,369	15.64%
14,001	15,000	395	5,824,297	8,975	56.19%	69,689,667	17.06%
15,001	16,000	365	5,766,622	9,340	58.48%	75,456,289	18.47%
16,001	17,000	336	5,649,738	9,676	60.58%	81,106,027	19.86%
17,001	18,000	271	4,827,004	9,946	62.27%	85,933,031	21.04%
18,001	19,000	292	5,489,937	10,238	64.10%	91,422,968	22.38%
19,001	20,000	269	5,350,192	10,507	65.79%	96,773,159	23.69%
20,001	30,000	1,947	48,732,443	12,454	77.98%	145,505,602	35.62%
30,001	40,000	1,129	39,555,409	13,583	85.04%	185,061,011	45.31%
40,001	50,000	607	27,473,043	14,190	88.84%	212,534,054	52.03%
50,001	75,000	733	45,473,695	14,923	93.43%	258,007,749	63.17%
75,001	100,000	343	29,948,935	15,265	95.58%	287,956,684	70.50%
100,001	125,000	194	22,057,576	15,459	96.79%	310,014,260	75.90%
125,001	150,000	156	21,944,930	15,616	97.77%	331,959,190	81.27%
150,001	175,000	101	16,723,696	15,717	98.40%	348,682,886	85.36%
175,001	200,000	82	15,524,887	15,798	98.91%	364,207,773	89.17%
200,001	225,000	77	16,533,703	15,875	99.39%	380,741,475	93.21%
225,001	250,000	33	7,880,416	15,908	99.60%	388,621,891	95.14%
250,001	300,000	35	9,511,157	15,942	99.81%	398,133,049	97.47%
300,001	350,000	20	6,696,170	15,962	99.94%	404,829,219	99.11%
350,001	400,000	8	2,828,091	15,970	99.99%	407,657,310	99.80%
400,001	450,000	2	804,986	15,972	100.00%	408,462,296	100.00%
		Average Customers		1,331			
		Average kWh per Bill		25,574			
		Median kWh		12,001 - 13,000			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

Schedule H-5
 Adjusted
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PROPOSED MEDIUM GENERAL SERVICE TOU (MGS TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	2	0	2	3.57%	0	0.00%
1	25,000	0	0	2	3.57%	0	0.00%
25,001	50,000	19	714,378	21	42.86%	714,378	19.37%
50,001	100,000	15	1,002,862	36	75.00%	1,717,240	46.56%
100,001	150,000	9	1,175,479	45	92.86%	2,892,719	78.43%
150,001	300,000	3	795,717	48	100.00%	3,688,437	100.00%
Average Customers				8			
Average kWh per Bill				76,842			
Median kWh				50,001 - 100,000			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	2	0	2	3.70%	0	0.00%
1	25,000	2	4,589	4	7.41%	4,589	0.11%
25,001	50,000	23	1,041,323	27	55.56%	1,045,913	25.95%
50,001	100,000	7	508,865	34	70.37%	1,554,777	38.58%
100,001	150,000	11	1,556,800	44	92.59%	3,111,577	77.20%
150,001	300,000	4	918,942	48	100.00%	4,030,519	100.00%
Average Customers				8			
Average kWh per Bill				83,969			
Median kWh				25,001 - 50,000			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

PROPOSED LARGE GENERAL SERVICE (LGS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	3	0	3	1.23%	0	0.00%
1	100,000	1	43,482	3	1.64%	43,482	0.05%
100,001	200,000	20	2,935,777	23	11.48%	2,979,259	3.12%
200,001	300,000	35	8,892,915	59	28.69%	11,872,173	12.44%
300,001	400,000	49	17,338,992	108	52.87%	29,211,165	30.62%
400,001	500,000	24	10,924,531	132	64.75%	40,135,697	42.07%
500,001	750,000	39	23,684,124	171	84.02%	63,819,821	66.89%
750,001	1,000,000	22	18,746,093	193	94.67%	82,565,914	86.54%
1,000,001	1,500,000	11	12,846,390	204	100.00%	95,412,304	100.00%
		Average Customers		17			
		Average kWh per Bill		467,707			
		Median kWh		300,001 - 400,000			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

PROPOSED LARGE GENERAL SERVICE TOU (LGS TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	400,000	0	0	0	0.00%	0	0.00%
400,001	600,000	4	2,009,306	4	30.00%	2,009,306	25.49%
600,001	800,000	7	4,785,802	11	90.00%	6,795,108	86.19%
800,001	1,000,000	1	1,088,491	12	100.00%	7,883,600	100.00%
Average Customers				2			
Average kWh per Bill				656,967			
Median kWh				600,001 - 800,000			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	400,000	0	0	0	0.00%	0	0.00%
400,001	600,000	3	1,398,841	3	25.00%	1,398,841	18.57%
600,001	800,000	9	6,135,824	12	100.00%	7,534,664	100.00%
800,001	1,000,000	0	0	12	100.00%	7,534,664	100.00%
Average Customers				2			
Average kWh per Bill				627,889			
Median kWh				600,001 - 800,000			

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

PROPOSED LARGE POWER SERVICE (LPS)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	500,000	12	4,663,335	12	33.33%	4,663,335	8.07%
500,001	1,000,000	2	1,793,146	14	38.89%	6,456,481	11.18%
1,000,001	1,500,000	7	9,518,135	21	58.33%	15,974,616	27.65%
1,500,001	2,000,000	3	4,561,807	24	66.67%	20,536,423	35.55%
2,000,001	3,000,000	4	11,171,462	28	77.78%	31,707,885	54.89%
3,000,001	4,000,000	8	26,060,573	36	100.00%	57,768,457	100.00%
Average Customers				3			
Average kWh per Bill				1,604,679			
Median kWh				1,000,001 - 1,500,000			

REDACTED

PROPOSED LARGE POWER SERVICE TOU (LPS TOU)

SUMMER (MAY - OCTOBER)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	xx	xx	xx	xx	xx	xx
1	2,000,000	xx	xx	xx	xx	xx	xx
2,000,001	3,000,000	xx	xx	xx	xx	xx	xx
3,000,001	4,000,000	xx	xx	xx	xx	xx	xx
Average Customers				xx			
Average kWh per Bill				xx			
Median kWh				xx			

WINTER (NOVEMBER - APRIL)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	xx	xx	xx	xx	xx	xx
1	2,000,000	xx	xx	xx	xx	xx	xx
2,000,001	3,000,000	xx	xx	xx	xx	xx	xx
3,000,001	4,000,000	xx	xx	xx	xx	xx	xx
Average Customers				xx			
Average kWh per Bill				xx			
Median kWh				xx			

Customer specific information that could be considered confidential has been redacted and will be provided pursuant to the terms of the Protective Agreement in this docket.

UNS Electric, Inc.
 Bill Count
 Test Period Ending December 31, 2014
 Estimated Billing Activity on an Adjusted Basis

LIGHTING SERVICE (LTG)

Usage Range - kWh		Number of Bills	kWh	Cumulative Bills		Cumulative kWh	
Lower	Upper			Number of Bills	Percent of Total	kWh	Percent of Total
0	0	0	0	0	0.00%	0	0.00%
1	10	39	309	39	0.14%	309	0.01%
11	20	145	1,975	184	0.64%	2,284	0.08%
21	30	99	2,586	283	0.99%	4,870	0.17%
31	40	10,574	386,083	10,857	38.02%	390,952	13.83%
41	50	7,344	327,562	18,201	63.74%	718,514	25.41%
51	60	1,989	104,269	20,190	70.71%	822,783	29.10%
61	70	897	59,362	21,087	73.85%	882,145	31.20%
71	80	1,189	90,533	22,276	78.01%	972,679	34.40%
81	90	1,439	123,102	23,715	83.05%	1,095,781	38.76%
91	100	739	71,050	24,454	85.64%	1,166,831	41.27%
101	200	2,503	338,827	26,957	94.40%	1,505,658	53.26%
201	300	567	135,273	27,524	96.39%	1,640,931	58.04%
301	400	312	108,690	27,836	97.48%	1,749,621	61.88%
401	500	178	79,082	28,014	98.11%	1,828,703	64.68%
501	600	102	55,754	28,116	98.46%	1,884,457	66.65%
601	700	64	41,665	28,180	98.69%	1,926,122	68.13%
701	800	45	33,906	28,225	98.84%	1,960,027	69.33%
801	900	43	36,545	28,268	98.99%	1,996,573	70.62%
901	1,000	39	37,019	28,307	99.13%	2,033,592	71.93%
1,001	2,000	146	204,336	28,453	99.64%	2,237,927	79.16%
2,001	3,000	50	120,551	28,503	99.82%	2,358,479	83.42%
3,001	4,000	17	58,502	28,520	99.88%	2,416,981	85.49%
4,001	5,000	10	44,258	28,530	99.91%	2,461,239	87.05%
5,001	10,000	1	5,635	28,531	99.92%	2,466,874	87.25%
10,001	15,000	14	188,210	28,545	99.96%	2,655,084	93.91%
15,001	20,000	10	172,167	28,555	100.00%	2,827,250	100.00%
		Average Customers		2,388			
		Average kWh per Bill		99			
		Median kWh		41 - 50			

Overhead Services	Number of Items	Wattage
New 30' Wood Pole (Class 6)	8,574	
New 30' Metal or Fiberglass	5,829	
100 watt Bulb	25,609	2,560,900
150 watt Bulb	9,080	1,362,000
200 watt Bulb	6,424	1,284,800
250 watt Bulb	2,837	709,250
400 watt Bulb	1,274	509,600

Underground Services	Number of Items	Wattage
Existing Wood Pole	372	
New 30' Wood Pole (Class 6)	176	
New 30' Metal or Fiberglass	2,699	
100 watt Bulb	5,670	567,000
150 watt Bulb	230	34,500
200 watt Bulb	336	67,200
250 watt Bulb	1,152	288,000
400 watt Bulb	268	107,200