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BEFORE THE ARIZONA CORPORATION COMMISSION  
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**COMMISSIONERS**

DOUG LITTLE - CHAIRMAN  
BOB STUMP  
BOB BURNS  
TOM FORESE  
ANDY TOBIN

2016 APR -4 P 4:47

AZ CORP COMMISSION  
DOCKET CONTROL

IN THE MATTER OF THE APPLICATION OF )	DOCKET NO. E-04204A-15-0142
UNS ELECTRIC, INC. FOR THE )	
ESTABLISHMENT OF JUST AND )	
REASONABLE RATES AND CHARGES )	<b>NOTICE OF FILING UPDATED</b>
DESIGNED TO REALIZE A REASONABLE )	<b>SCHEDULES</b>
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. ("UNS Electric"), through undersigned counsel, hereby files updated Schedules A, B, C, D, G and H-1 through H-4 that reflect the \$15.1 million non-fuel revenue requirement increase. Schedules E, F and H-5 are not impacted by the revised revenue requirement increase.

RESPECTFULLY SUBMITTED this 4<sup>th</sup> day of April 2016.

Arizona Corporation Commission

**DOCKETED**

APR 04 2016

UNS ELECTRIC, INC.

DOCKETED BY *KA*

By *Bradley S. Carroll*  
Bradley S. Carroll  
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88 East Broadway, MS HQE910  
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Attorneys for UNS Electric, Inc.

**Original and 13 copies of the foregoing  
filed this 4<sup>th</sup> day of April 2016, with:**

Docket Control  
Arizona Corporation Commission  
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**Copies of the foregoing hand-delivered  
this 4<sup>th</sup> day of April 2016, to:**

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23  
24 By *Jaclyn Howard*

## **Schedule A**

UNIS 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	
1	Adjusted Rate Base	\$270,292 (a)	\$437,710 (a)	1
2	Adjusted Operating Income	\$10,530 (b)	\$10,530 (b)	2
3	Current Rate of Return (2/1)	3.90%	2.41%	3
4	Required Operating Income	\$13,984	\$13,984	4
5	Weighted Average Cost of Capital	5.02% (c)	5.02%	5
6	Fair Value Adjustment	0.15%	-1.82%	6
7	Required Rate of Return (4/1)	5.17% (c)	3.19%	7
8	Operating Income Deficiency	\$3,454	\$3,454	8
9	Gross Revenue Conversion Factor	1.6070 (d)	1.6070 (d)	9
10	Increase in Gross Revenue Requirement	\$5,550	\$5,550	10

Customer Classification	Proposed Net Increase / Decrease To Adjusted Test Year	Year	(e)	% Dollar Increase / Decrease to Adjusted Test Year	(e)
12	Small General Service	1,528	12.26%	12	
13	Interruptible Power Service	(83)	-2.65%	13	
14	Medium General Service	286	0.66%	14	
15	Large General Service	(131)	-1.35%	15	
16	Large Light and Power	(759)	-10.20%	16	
17	Lighting Service	53	9.62%	17	
18	Total	\$15,031 (1)	11.91%	18	

(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							1
2	Operating Expenses (includes income taxes)	\$205,026	\$189,630	\$191,772	\$156,717	\$190,675	\$203,406	2
3	Operating Income	180,784	170,870	174,554 (2)	139,513	171,654	169,744	3
		24,242	18,760	17,218	17,204	19,021	33,662	
4	Other Income and Deductions	91	830	(264)	(264)	(478)	(478)	4
5	Income Before Interest Expense	24,333	19,590	16,954	16,940	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	\$9,220	\$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%	5.30%	10.93%	19.57%	11
12	Return on Average Invested Capital	9.03%	7.15%	5.69%	5.69%	7.58%	13.56%	12
13	Return on Year-End Common Equity	11.81%	8.76%	4.86%	4.85%	6.46%	11.80%	13
14	Return on Average Common Equity	12.09%	8.85%	5.50%	5.50%	6.54%	12.31%	14
15	Times Total Interest Earned - Before Income Taxes	4.70	3.81	3.61	3.17	4.22	5.40	15
16	Times Total Interest Earned - After Income Taxes	3.25	2.87	2.20	2.19	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	
<b>Capitalization</b>							
1	Short-Term Debt	\$0	\$0	\$0	\$0	\$0	1
2	Long-Term Debt - Net (1)	129,226	129,408	129,590	\$0	0	2
	Total Debt	129,226	129,408	129,590	0	0	
3	Common Stock Equity	142,761	145,601	189,932	169,590	169,590	3
4	Total Capital	\$271,987	\$275,009	\$319,522	\$169,590	\$169,590	4
<b>Capitalization Ratios</b>							
5	Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%	5
6	Long-Term Debt - Net	47.51%	47.06%	0.00%	0.00%	0.00%	6
7	Common Stock Equity	52.49%	52.94%	47.17%	47.17%	100.00%	7
8	Total Capital	100.00%	100.00%	47.17%	47.17%	100.00%	8
9	Weighted Cost of Short-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%	9
10	Weighted Cost of Long-Term Debt	0.00%	0.00%	0.00%	0.00%	0.00%	10
11	Weighted Cost of Common Equity	2.53%	2.55%	2.27%	2.27%	4.66%	11

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

UNS 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) \$83,270	\$398,468	\$677,488	3
4	Projected Year Ended December 31, 2015	(b) \$37,685	\$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	<u>\$3,130</u>	<u>(\$3,041)</u>	<u>\$595</u>	<u>\$3,934</u>	<u>\$3,934</u>	4

Supporting Schedules

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

## **Schedule B**

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	(110,563)	(198,364)	(97,156)	(172,847)	4
5	Less: Accum. Amort. - Citizens Acq. Discount	(40,810)	(79,273)	(36,098)	(69,682)	5
6	Net Citizens Acquisition Discount	(69,753)	(119,091)	(61,058)	(103,165)	6
7	Total Net Utility Plant	393,519	633,518	306,682	503,991	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	7,792	7,792	7,455	7,454	13
14	Regulatory Assets	0	0	0	0	14
15	Regulatory Liabilities	0	0	0	0	15
16	Total Rate Base	\$355,809	\$564,530	\$270,292	\$437,710	16

Recap Schedules  
A-1

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

UNS 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			Unadjusted Test Year	ACC		Line No.
		Actual at End of Test Period	Total Adjustments (a)	Adjusted at End of Test Period		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)	5,108	(110,563)	(101,088)	3,992	(97,156)	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)	1,121	(69,753)	(61,463)	405	(61,058)	6
7	Total Net Utility Plant	391,461	2,058	393,519	305,434	1,248	306,682	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)	(1,657)	(36,619)	(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	(6,282)	7,792	13,469	(6,014)	7,455	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	(\$1,808)	\$355,809	\$272,560	(\$2,267)	\$270,293	16

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

Recap Schedules  
B-1

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	(4,048)	0	0	5,108	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	(4,046)	0	0	1,121	6
7	Total Net Utility Plant	5,167	0	0	(10)	(1,996)	(1,103)	0	2,058	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	(6,282)	(6,282)	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)	(\$1,996)	(\$1,103)	(\$6,282)	(\$1,808)	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	Foris 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	(3,968)	0	0	3,932	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	(3,966)	0	0	405	6
7	Total Net Utility Plant	4,371	0	0	(10)	(2,011)	(1,102)	0	1,248	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	(6,015)	(6,014)	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)	(\$2,011)	(\$1,102)	(\$6,015)	(\$2,267)	16

Recap Schedules  
B-1

Supporting Schedules  
N/A

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	(211,594)	13,230	(198,364)	(183,758)	10,911	(172,847)	4
5	Less: Accum. Amort. - Citizens Acq. Discount	(86,802)	7,529	(79,273)	(76,308)	6,626	(69,682)	5
6	Net Citizens Acquisition Discount	(124,792)	5,701	(119,091)	(107,450)	4,285	(103,165)	6
7	Total Net Utility Plant	626,878	6,639	633,518	498,864	5,127	503,991	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	(6,282)	7,792	13,469	(6,015)	7,454	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	\$1,217	\$564,529	\$437,585	\$125	\$437,710	16

Supporting Schedules  
B-1

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

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	(4,048)	0	0	13,230	4
5	Less: Accum. Amort. - Citizens Acq. Discount	7,531	0	0	0	(2)	0	0	7,529	5
6	Net Citizens Acquisition Discount	9,747	0	0	0	(4,046)	0	0	5,701	6
7	Total Net Utility Plant	9,747	0	0	(10)	(1,996)	(1,102)	0	6,639	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	(6,282)	(6,282)	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	\$9,747	\$4,273	(\$3,413)	(\$10)	(\$1,996)	(\$1,102)	(\$6,282)	\$1,217	16

Recap Schedules  
B-1

Supporting Schedules  
N/A

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	(3,968)	0	0	10,911	4
5	Less: Accum. Amort. - Citizens Acq. Discount	6,628	0	0	0	(2)	0	0	6,626	5
6	Net Citizens Acquisition Discount	8,251	0	0	0	(3,966)	0	0	4,285	6
7	Total Net Utility Plant	8,251	0	0	(10)	(2,012)	(1,102)	0	5,127	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	(6,015)	(6,015)	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	\$8,251	\$4,273	(\$3,260)	(\$10)	(\$2,012)	(\$1,102)	(\$6,015)	\$125	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.	Plant Account	Function	Description	RCN	Percent	RCND	Line No.	RCN Accum Depr
<b>Utility Plant in Service</b>								
1				\$0	N/A	\$0	1	\$0
2	302	INTANGIBLE	Franchises & Consents	13,174	62.8%	8,287	2	4,900
3	303		Misc. Intangible Plant	13,174		8,287	3	4,900
			Total Intangible Plant					
4	340	OTHER PRODUCTION	Land & Land Rights	268	100.0%	268	4	0
5	341		Structures & Improvements	10,609	79.8%	8,462	5	2,147
6	342		Fuel Holders, Producers, & Accessories	5,270	73.3%	3,865	6	1,405
7	343		Prime Movers	98,856	74.2%	71,982	7	26,774
8	344		Generators	108,943	84.4%	81,994	8	16,949
9	345		Accessory Electric Equipment	25,531	80.8%	20,885	9	4,646
10	346		Misc. Power Plant Equipment	18,507	84.8%	15,685	10	2,822
11	347		ARO Other Production	1,153	94.8%	1,102	11	51
12			Total Other Production	270,147		216,083	12	54,064
13	350	TRANSMISSION	Land & Land Rights	11,723	95.5%	11,668	13	55
14	352	(Non-EHV)	Structures & Improvements	1,604	76.8%	1,385	14	419
15	353		Station Equipment	69,711	73.3%	49,689	15	20,022
16	354		Towers & Poles	8,684	354.6%	6,008	16	(4,314)
17	355		Poles & Fixtures	81,060	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	19	10
20	359		Roads & Trails	704	44.5%	313	20	391
21			Total Transmission Plant	181,100		143,762	21	37,338
22	360	DISTRIBUTION	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%	66,405	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	366		Underground Conduit	33,178	54.7%	18,134	27	15,044
28	367		Underground Conductors & Devices	94,063	47.7%	44,850	28	49,213
29	368		Line Transformers	177,466	40.9%	72,643	29	104,823
30	369		Services	30,955	44.3%	13,528	30	17,027
31	370		Meters	11,433	108.3%	12,380	31	(947)
32	373		Street Lights and Signal Systems	9,842	31.4%	3,059	32	6,613
33			Total Distribution Plant	839,305		357,677	33	481,628
<b>Substation Schedules</b>								
N/A								
<b>Recast Schedules</b>								
B-3								

UNS Electric, Inc.  
RCND By Major Plant Accounts  
Test Year Ended December 31, 2014

Line No.	Plant Account	Function	Description	RCN	Percent	RCND	Line No.	RCN Accum Depr
<b>Substation Schedules</b>								
N/A								
<b>Recast Schedules</b>								
B-3								
34	389	GENERAL	Land & Land Rights	758	100.0%	758	34	0
35	390		Structures & Improvements	6,171	76.8%	6,272	35	1,899
36	391		Office Furniture & Equipment	3,656	48.5%	1,773	36	1,883
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		Tools, 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	7,892	78.4%	6,287	42	1,725
43	398		Miscellaneous Equipment	180	69.3%	125	43	55
44			Total General Plant	47,842		25,882	44	21,960
45			Total Plant	\$1,351,568		\$751,671	45	\$599,897

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
<b>Acquisition Discount</b>								
1	INTANGIBLE	302	Franchises & Consents	\$0	0.0%	\$0	1	\$0
2		303	Misc. Intangible Plant	(3,728)	51.9%	(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)	94.5%	(760)	5	(44)
6		342	Fuel Holders, Products, & Accessories	(959)	86.5%	(629)	6	(130)
7		343	Prime Movers	(18,605)	92.1%	(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			Misc. Power Plant Equipment	(711)	88.7%	(631)	10	(80)
11			Total Other Production	(25,637)		(23,412)	11	(2,225)
12	TRANSMISSION	350	Land & Land Rights	(704)	96.5%	(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	(27,467)		(17,159)	20	(10,328)
21	DISTRIBUTION	360	Land & Land Rights	(643)	99.0%	(637)	21	(6)
22		361	Structures & Improvements	(2,337)	85.4%	(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	(28,561)	54.4%	(15,541)	25	(13,020)
26		366	Underground Conduit	(6,717)	55.9%	(3,751)	26	(2,966)
27		367	Underground Conductors & Devices	(11,871)	45.9%	(5,449)	27	(6,422)
28		368	Line Transformers	(25,352)	47.7%	(12,096)	28	(13,256)
29		369	Services	(6,952)	55.7%	(3,674)	29	(3,078)
30		370	Meters	(3,473)	64.9%	(2,253)	30	(1,220)
31		373	Street Lights and Signal Systems	(2,282)	52.2%	(1,192)	31	(1,090)
32			Total Distribution Plant	(150,865)		(80,168)	32	(70,698)

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
<b>Supporting Schedules</b>								
N/A								
<b>Recast Schedules</b>								
B-3								
33	GENERAL	389	Land & Land Rights	(32)	100.0%	(32)	33	0
34		390	Structures & Improvements	(1,019)	72.9%	(742)	34	(277)
35		391	Office Furniture & Equipment	(538)	2.8%	(15)	35	(523)
36		392	Transportation Equipment	(2)	0.0%	(2)	36	0
37		393	Stores Equipment	(99)	67.8%	(40)	37	(19)
38		394	Tools, Shop, & Garage Equipment	(1,198)	59.2%	(709)	38	(488)
39		395	Laboratory Equipment	(963)	72.0%	(261)	39	(102)
40		396	Power Operated Equipment	(198)	40.5%	(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	(3,676)		(2,118)	43	(1,758)
44			Total Plant	(321,594)		(174,759)	44	(88,807)

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	(\$5,138)	(\$5,138)	(\$5,138)	(\$4,919)	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>\$7,792</u>	<u>\$7,792</u>	<u>\$7,792</u>	<u>\$7,454</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	(\$5,138)	(\$5,138)	(\$4,919)	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)	(\$5,138)	\$7,793	\$7,454	5

Supporting Schedules  
B-5 (P3)

Recap Schedules  
B-5 (P1)





## **Schedule C**

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	
	Operating Revenues					
1	Electric Retail Revenues	\$167,999	(\$13,110)	\$154,889	\$167,999	1
2	Sales for Resale	12,285	(12,285)	0	12,285	2
3	Other Operating Revenue	11,488	(9,660)	1,828	11,488	3
4	Total Operating Revenues	191,772	(35,055)	156,717	191,772	4
	Operating Expenses					
5	Fuel, Purchased Power and Transmission	107,290	(21,986)	85,304	107,290	5
6	Other Operations and Maintenance Expense	32,011 (1)	(6,899)	25,112	31,034	6
7	Depreciation and Amortization	22,847	(7,812)	15,035	19,684	7
8	Taxes Other than Income Taxes	5,940	1,263	7,203	5,296	8
9	Income Taxes	6,466	393	6,859	6,465	9
10	Total Operating Expenses	174,554	(35,041)	139,513	169,729	10
11	Operating Income	\$17,218	(\$14)	\$17,204	\$22,043	11
	Other Income and Deductions					
12	Allowance for Equity Funds	\$98				
13	Other - Net	(362)				
14	Total Other Income and Deductions	(264)				
15	Income Before Interest Expense	16,954				
	Interest Expense					
16	Interest on Long-Term Debt	7,622				
17	Other Interest Expense	323 (1)				
18	Allowance for Borrowed Funds	(225)				
19	Total Interest Expense	7,720				
20	Income Before Cumulative Effect of Accounting Change	9,234				
21	Cumulative Effect of Accounting Change - Net of Tax	0				
22	Net Income Available for Common Stock	\$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.
<b>Operating Revenues</b>									
1	Electric Retail Revenues	\$0	\$0	(\$6,022)	(\$7,088)	\$0	\$0	(\$13,110)	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)	(7,088)	(8,331)	0	(35,104)	4
<b>Operating Expenses</b>									
5	Fuel, Purchased Power and Transmission	0	(12,285)	0	(7,088)	(2,613)	0	(21,986)	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	(7,088)	(6,797)	179	(25,991)	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.
	<b>Operating Revenues</b>								
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
	<b>Operating Expenses</b>								
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	0	5
6	Other Operations and Maintenance Expense	0	(60)	39	39	(490)	0	(472)	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	(60)	39	39	(490)	(7,812)	(8,270)	10
11	Operating Income	(\$14)	\$60	(\$39)	(\$39)	\$490	\$7,812	\$8,270	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	Property Tax	Incentive Compensation	Injuries & Damages	Membership Dues	Service Fees	Total Page Adjustments	Line No.
<b>Operating Revenues</b>								
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	1
2	Sales for Resale	0	0	0	0	0	0	2
3	Other Operating Revenue	0	0	0	0	95	95	3
4	Total Operating Revenues	0	0	0	0	95	95	4
<b>Operating Expenses</b>								
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	5
6	Other Operations and Maintenance Expense	0	(33)	16	(27)	0	(44)	6
7	Depreciation and Amortization	0	0	0	0	0	0	7
8	Taxes Other than Income Taxes	1,252	(1)	0	0	0	1,251	8
9	Income Taxes	0	0	0	0	0	0	9
10	Total Operating Expenses	1,252	(34)	16	(27)	0	1,207	10
11	Operating Income	(\$1,252)	\$34	(\$16)	\$27	\$95	(\$1,112)	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	Fortis Acquisition Costs	Other Revenue	Gila O&M and Outages	Income Taxes	Total Page Adjustments	Total Adjustments	Line No.
	<b>Operating Revenues</b>							
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	(\$13,110)	1
2	Sales for Resale	0	0	0	0	0	(12,285)	2
3	Other Operating Revenue	0	(46)	0	0	(46)	(9,660)	3
4	Total Operating Revenues	0	(46)	0	0	(46)	(35,055)	4
	<b>Operating Expenses</b>							
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	(21,986)	5
6	Other Operations and Maintenance Expense	(5,749)	0	3,371	0	(2,378)	(6,899)	6
7	Depreciation and Amortization	0	0	0	0	0	(7,812)	7
8	Taxes Other than Income Taxes	(2)	0	0	0	(2)	1,263	8
9	Income Taxes	0	0	0	393	393	393	9
10	Total Operating Expenses	(5,751)	0	3,371	393	(1,987)	(35,041)	10
11	Operating Income	\$5,751	(\$46)	(\$3,371)	(\$393)	\$1,941	(\$14)	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	LFCR	Non-Retail Rev, Fuel & Purchase Power	Customer & Weather Adjustment	Purchased Power and Fuel Adjustment	REST & DSM	Payroll Expense	Total Adjustments	Line No.
<b>Operating Revenues</b>									
1	Electric Retail Revenues	\$0	\$0	(\$6,022)	(\$7,088)	\$0	\$0	(\$13,110)	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)	(7,088)	(8,331)	0	(35,104)	4
<b>Operating Expenses</b>									
5	Fuel, Purchased Power and Transmission	0	(12,285)	0	(7,088)	(2,613)	0	(\$21,986)	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	(7,088)	(6,794)	172	(25,995)	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.
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	0	0	3
	Total Operating Revenues	0	0	0	0	0	0	0	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	(58)	37	37	(490)	0	(474)	6
8	Depreciation and Amortization	0	0	0	0	0	(6,624)	(6,624)	7
9	Taxes Other than Income Taxes	13	0	0	0	0	0	13	8
10	Income Taxes	0	0	0	0	0	0	0	9
	Total Operating Expenses	13	(58)	37	37	(490)	(6,624)	(7,085)	10
11	Operating Income	(\$13)	\$58	(\$37)	(\$37)	\$490	\$6,624	\$7,085	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	Service Fees	Total Page Adjustments	Line No.
<b>Operating Revenues</b>								
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	1
2	Sales for Resale	0	0	0	0	0	0	2
3	Other Operating Revenue	0	0	0	0	95	95	3
4	Total Operating Revenues	0	0	0	0	95	95	4
<b>Operating Expenses</b>								
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	5
6	Other Operations and Maintenance Expense	0	(32)	15	(26)	0	(43)	6
7	Depreciation and Amortization	0	0	0	0	0	0	7
8	Taxes Other than Income Taxes	874	(1)	0	0	0	873	8
9	Income Taxes	0	0	0	0	0	0	9
10	Total Operating Expenses	874	(33)	15	(26)	0	830	10
11	Operating Income	(\$874)	\$33	(\$15)	\$26	\$95	(\$735)	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	Fortis Acquisition Costs	Other Revenue	Gila O&M and Outages	Income Taxes	OATT	Total Page Adjustments	Total Adjustments	Line No.
	<b>Operating Revenues</b>								
1	Electric Retail Revenues	\$0	\$0	\$0	\$0	\$0	\$0	(\$13,110)	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)	(35,055)	4
	<b>Operating Expenses</b>								
5	Fuel, Purchased Power and Transmission	0	0	0	0	0	0	(21,986)	5
6	Other Operations and Maintenance Expense	(5,521)	0	3,371	0	14,512	12,362	7,836	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	0	885	8
9	Income Taxes	0	0	0	(3,653)	0	(3,653)	(3,653)	9
10	Total Operating Expenses	(5,522)	0	3,371	(3,653)	14,512	8,708	(23,542)	10
11	Operating Income	\$5,522	(\$46)	(\$3,371)	\$3,653	(\$14,512)	(\$8,754)	(\$11,513)	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	0.2543%	2
3	Taxable Income as a Percent	99.75%	3
4	Less: Federal and State Income Taxes (Combined Effective Tax Rate = 37.613%)	37.517%	4
5	Change in Net Operating Income	62.23%	5
6	Gross Revenue Conversion Factor	1.6070 (a)	6

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

Supporting Schedules  
N/A  
Recap Schedules  
A-1

## **Schedule D**

UNS 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	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%	9.50%	5.02%	5
6	Total Capital	<u>\$359,522</u>		<u>100.00%</u>		<u>7.22%</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%		9.50%	4.96%	2
3	Total Capital	<u>\$373,967</u>	<u>100.00%</u>			<u>7.19%</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	
<b>Fixed Rate Debt</b>								
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
<b>Variable Rate Debt</b>								
6	4-Year Term Loan due 08/15	30,000	629	(2)	0	0		6
7	Total Variable Rate Debt	<u>30,000</u>	<u>629</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>	(a)	<u>\$180,000</u>	<u>\$8,101</u>	<u>4.50%</u>	8
<b>Unamortized Debt Discount, Premium and Expense and Loss on Recquired Debt Amortization of Debt Discount and Expense and Loss on Recquired Debt Credit Facility Commitment Fees</b>								
9		(410)		(3)	(1,246)			9
10			182			169		10
11			51	(4)		63		11
12	Total Long-Term Debt - Net	<u>\$129,590</u>	<u>\$7,662</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>\$0</u>	<u>\$0</u>	<u>N/A</u>	13
14	Total Debt - Net	<u>\$169,590</u>	<u>\$8,175</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	
<b>Fixed Rate Debt</b>					
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
<b>Variable Rate Debt</b>					
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
<b>Unamortized Debt Discount, Premium and Expense and Loss on Recquired Debt</b>					
8	Amortization of Debt Discount and Expense and Loss on Recquired Debt	(1,105)			8
9	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

Schedule D-4  
Page 1 of 1  
Revised: 4-01-2016

The cost of common equity requested by UNS Electric is 9.50%.

Supporting Schedules  
N/A

Recap Schedules  
D-1

## **Schedule G**

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	\$57,545,363	\$37,830,815	\$51,358,276	\$145,232,402	\$7,911,081	\$5,212,788
3	Depreciation & Amort. Reserve	260,863,085	165,456,461	23,045,971	66,973,476	1,865,547	3,521,630
4	Net Plant in Service	\$306,682,277	\$192,374,355	\$28,312,305	\$78,258,925	\$6,045,534	\$1,691,158
5	ADDITIONS & DEDUCTIONS						
6	Cash Working Capital	(\$4,918,775)	(\$3,101,231)	(\$445,109)	(\$1,258,693)	(\$68,563)	(\$45,178)
7	Fuel Inventory	276,430	167,165	23,780	73,336	11,700	450
8	Materials & Supplies	11,355,152	7,158,031	1,027,369	2,905,222	158,253	104,276
9	Prepayments	743,547	468,798	67,285	190,270	10,364	6,829
10	Customer Advances for Construction	(3,833,219)	(2,474,009)	(355,086)	(1,004,123)	0	0
11	Customer Deposits	(4,427,888)	(2,188,260)	(1,935,147)	(304,480)	0	0
12	Deferred Credits - Asset Retirement	(421,645)	(265,842)	(38,155)	(107,887)	(5,877)	(3,873)
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)	(22,168,674)	(3,181,797)	(8,997,575)	(490,115)	(322,948)
16	Total Additions & Deductions	(\$36,389,504)	(\$22,404,022)	(\$4,836,861)	(\$8,503,940)	(\$384,239)	(\$260,443)
17	TOTAL RATE BASE	\$270,292,773	\$169,970,333	\$23,475,444	\$69,754,985	\$5,661,296	\$1,430,716
18	DEVELOPMENT OF RETURN						
19	REVENUES FROM ELECTRIC SALES						
20	Base Revenues Present Rates	\$154,958,178	78,169,265	12,461,200	56,334,006	7,446,752	546,954
21	Revenue Adjustments						
22	TOTAL ELECTRIC REVENUE FROM SALES	\$154,958,178	\$78,169,265	\$12,461,200	\$56,334,006	\$7,446,752	\$546,954
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	\$156,787,255	\$79,481,948	\$12,672,597	\$56,615,494	\$7,467,047	\$550,170
28	OPERATING EXPENSES						
29	Operation & Maintenance	\$124,168,337	\$70,187,547	\$9,892,147	\$38,455,253	\$5,320,667	\$312,722
30	Depreciation & Amortization	13,059,523	8,163,502	1,185,738	3,355,435	254,238	100,609
31	Interest on Customer Deposits	7,440	3,677	3,252	512	0	0
32	Taxes Other Than Income	6,140,682	3,685,013	558,002	1,566,491	70,849	60,327
33	Tax Expense	2,812,440	1,773,211	254,503	719,691	39,203	25,832
34	TOTAL OPERATING EXPENSES	\$146,188,423	\$84,012,950	\$11,893,642	\$44,097,382	\$5,684,957	\$499,491
35	OPERATING INCOME	\$10,598,832	(\$4,531,003)	\$778,955	\$12,518,112	\$1,782,089	\$50,680
36	RATE OF RETURN ON RATE BASE <sup>(1)</sup>	3.92%	-2.67%	3.32%	17.95%	31.48%	3.54%
37	(ORIGINAL COST RATE BASE)						
38	OPERATING INCOME EXCLUDES OTHER	\$8,769,755	(\$5,843,685)	\$567,558	\$12,236,624	\$1,761,795	\$47,463
39	RATE OF RETURN	3.24%	-3.44%	2.42%	17.54%	31.12%	3.32%
40	INPUTS						
41	TEST YEAR ADJUSTED SALES (KWH)	1,600,809,167	823,953,185	118,683,796	489,069,290	166,275,644	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	\$85,303,918	44,744,078	6,324,606	29,939,311	4,254,913	41,009
44	TEST YEAR ADJUSTED CUSTOMERS	95,144	82,607	8,758	1,378	13	2,388

Note: <sup>(1)</sup> 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	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	\$567,545,363	\$357,830,815	\$51,358,276	\$145,232,402	\$7,911,081	\$5,212,788
3	Depreciation & Amort. Reserve	260,863,085	165,456,461	23,045,971	66,973,476	1,865,547	3,521,630
4	Net Plant in Service	\$306,682,277	\$192,374,355	\$28,312,305	\$78,258,925	\$6,045,534	\$1,691,158
5	ADDITIONS & DEDUCTIONS						
6	Cash Working Capital	(\$4,918,775)	(\$3,101,231)	(\$445,109)	(\$1,258,693)	(\$68,563)	(\$45,178)
7	Fuel Inventory	276,430	167,165	23,780	73,336	11,700	450
8	Materials & Supplies	11,353,152	7,158,031	1,027,369	2,905,222	158,253	104,276
9	Prepayments	743,547	468,798	67,285	190,270	10,364	6,829
10	Customer Advances for Construction	(3,833,219)	(2,474,009)	(355,086)	(1,004,123)	0	0
11	Customer Deposits	(4,427,886)	(2,188,260)	(1,935,147)	(304,480)	0	0
12	Deferred Credits - Asset Retirement	(421,645)	(265,842)	(38,155)	(107,897)	(5,877)	(3,873)
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)	(22,168,674)	(3,181,797)	(8,997,575)	(490,115)	(322,948)
16	Total Additions & Deductions	(\$36,389,504)	(\$22,404,022)	(\$4,836,861)	(\$8,503,940)	(\$384,239)	(\$260,443)
17	TOTAL RATE BASE	\$270,292,773	\$169,970,333	\$23,475,444	\$69,754,985	\$5,661,296	\$1,430,716
18	CLAIMED RATE OF RETURN	7.22%	7.22%	7.22%	7.22%	7.22%	7.22%
19	RETURN ON RATE BASE	\$19,508,892	\$12,267,930	\$1,694,385	\$5,034,698	\$408,615	\$103,265
20	PROPOSED SALES REVENUE	\$169,987,974	\$92,305,348	\$13,989,510	\$56,406,070	\$6,687,468	\$99,578
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	\$171,817,051	\$93,618,030	\$14,200,906	\$56,687,558	\$6,707,762	\$602,795
26	OPERATING EXPENSES						
27	Operation & Maintenance	\$124,168,337	\$70,187,547	\$9,892,147	\$38,455,253	\$5,320,667	\$312,722
28	Depreciation & Amortization	13,059,523	8,163,502	1,185,738	3,355,435	254,238	100,609
29	Interest on Customer Deposits	7,440	3,677	3,252	512	0	0
30	Taxes Other Than Income	6,140,682	3,885,013	558,002	1,566,491	70,849	60,327
31	Tax Expense	5,703,209	3,309,067	466,857	1,695,099	211,986	20,200
32	TOTAL OPERATING EXPENSES	\$149,079,192	\$85,548,807	\$12,105,995	\$45,072,790	\$5,857,741	\$493,859
33							
34	OPERATING INCOME	\$22,737,860	\$8,069,223	\$2,094,911	\$11,614,768	\$850,022	\$108,936
35	RATE OF RETURN ON RATE BASE	8.41%	4.75%	8.92%	16.65%	15.01%	7.61%
36	RETURN AT PROPOSED RATES	\$20,908,782	\$6,756,541	\$1,883,514	\$11,333,280	\$829,727	\$105,719
37	RETURN ON RATE BASE	7.74%	3.98%	8.02%	16.25%	14.66%	7.39%
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	\$84,684,056	47,561,269	7,664,904	26,466,759	2,432,555	558,569
41	TEST YEAR PROPOSED FUEL REVENUES	\$85,303,918	44,744,078	6,324,606	29,939,311	4,254,913	41,009
42	TEST YEAR ADJUSTED CUSTOMERS	95,144	82,607	8,758	1,387	4	2,388

UNS ELECTRIC, INC.  
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LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation	TOTAL UNSE	RESIDENTIAL	SMALL GENERAL SERVICE	MED./LHG. GENERAL SERVICE	LARGE POWER SERVICE	LIGHTING
1	301-303	Total Intangible Plant	PISGENL	\$7,646,054	\$4,820,749	\$691,906	\$1,956,592	\$106,579	\$70,227
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)	(\$705)
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	243,182	749,547	119,644	4,599
17	343	Prime Movers	DPROD	60,410,318	36,531,753	5,196,877	16,026,576	2,556,829	98,283
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	8,202,325	1,166,834	3,598,382	574,074	22,067
20		Miscellaneous Power Plant Equipment	DPROD	14,388,420	8,701,067	1,237,783	3,817,181	609,981	23,409
21		Total Other Production Plant		\$171,860,268	\$103,928,550	\$14,784,506	\$45,593,728	\$7,273,879	\$279,604
22		Total Production Plant		\$171,860,268	\$103,928,550	\$14,784,506	\$45,593,728	\$7,273,879	\$279,604
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	DISPSUB	\$837,790	\$535,835	\$76,148	\$224,398	\$0	\$1,409
28	361	Structures & Improvements	DISPSUB	6,085,135	3,691,942	553,087	1,629,871	0	10,235
29	362	Station Equipment	DISPSUB	58,174,288	37,207,217	5,287,544	15,581,677	0	97,850
30	364	Poles, Towers, & Fixtures	DISPOLE	74,467,314	47,627,940	6,768,440	19,945,678	0	125,255
31	365	Overhead Conductors & Devices	DISSTCON	63,488,578	40,606,140	5,770,567	17,005,081	0	105,789
32	366	Underground Conduit	DISSTUCON	18,173,564	11,623,481	1,651,821	4,867,693	0	30,588
33	367	Underground Conductors & Devices	DISSTUDEV	39,003,990	24,946,243	3,545,128	10,447,013	0	65,605
34	368	Line Transformers	DISSTUNET	65,409,315	41,834,609	5,945,146	17,519,540	0	110,020
35	369	Services	CUST	13,979,252	12,449,691	1,319,922	209,035	603	0
36	370	Meters	CMETERS	7,287,096	4,930,228	1,601,489	743,321	12,059	0
37	373	Street Lighting & Signal Systems	DISSTLIG	3,973,928	0	0	0	0	3,973,928
38	374	Asset Retirement Obligation	DISSTLIG	0	0	0	0	0	0
39		Total Distribution Plant	DISPSUB	\$350,880,250	\$225,653,326	\$32,515,293	\$88,173,308	\$12,662	\$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
<b>TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE &amp; GENERAL PLANT</b>									
1				\$522,740,317	\$329,581,876	\$47,303,799	\$133,767,036	\$7,286,541	\$4,801,265
2									
3	389-398	Total General Plant	PISXGENL	\$37,158,791	\$23,428,190	\$3,362,371	\$9,508,774	\$517,961	\$341,296
4									
5		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>\$567,545,363</b>	<b>\$357,830,815</b>	<b>\$51,358,276</b>	<b>\$145,231,402</b>	<b>\$7,911,081</b>	<b>\$5,212,788</b>
6									
7		<u>Less: Accumulated Depreciation</u>							
8		Total Intangible Plant AD	PISXGENL	\$2,493,520	\$1,572,136	\$225,643	\$638,081	\$34,757	\$22,902
9		Production Plant		\$0	\$0	\$0	\$0	\$0	\$0
10		Other Production Plant		\$7,652,975	\$2,769,772	\$3,239,147	\$9,989,159	\$1,593,639	\$1,259
11		Total Production Plant AD	DPROD	\$7,652,975	\$2,769,772	\$3,239,147	\$9,989,159	\$1,593,639	\$1,259
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		<b>Distribution Plant AD</b>		<b>\$58,400</b>	<b>\$37,352</b>	<b>\$5,308</b>	<b>\$15,642</b>	<b>\$0</b>	<b>\$98</b>
16	350	Land & Rights	DDISPSUB	2,360,634	1,509,818	214,561	632,283	0	3,971
17	361	Structures & Improvements	PLT361	24,187,350	15,469,789	2,198,423	6,478,454	0	40,684
18	362	Station Equipment	PLT362	59,419,065	38,003,354	5,400,684	15,915,083	0	99,944
19	364	Poles, Towers, & Fixtures	PLT364	40,236,956	25,734,832	3,657,195	10,771,259	0	67,579
20	365	Overhead Conductors & Devices	PLT365	8,289,171	5,301,603	753,415	2,220,211	0	13,943
21	366	Underground Conduit	PLT366	26,316,091	12,993,803	1,846,559	5,441,558	0	34,172
22	367	Underground Conductors & Devices	PLT367	39,298,056	25,134,322	3,571,856	10,525,777	0	66,100
23	368	Line Transformers	PLT368	8,208,556	7,310,404	775,053	122,745	354	0
24	369	Services	PLT369	(1,813,849)	(1,227,195)	(398,630)	(185,022)	(3,002)	0
25	370	Meters	PLT370	2,952,870	0	0	0	0	2,952,870
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		\$203,313,509	\$130,268,082	\$18,024,423	\$51,943,991	(\$2,648)	\$3,279,460
29		General Plant Accumulated Depreciation	GENLIPS	\$17,203,281	\$10,846,471	\$1,556,758	\$4,402,245	\$239,799	\$158,009
30		TOTAL ACCUMULATED DEPRECIATION		\$260,863,085	\$165,456,461	\$23,045,971	\$66,973,476	\$1,865,547	\$3,521,630



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		TOTAL NET PLANT IN SERVICE		\$306,682,277	\$192,374,355	\$28,312,305	\$78,258,925	\$6,045,534	\$1,691,158
2		Working Capital							
3	n/a	Cash Working Capital	OM	(\$4,918,775)	(\$3,101,231)	(\$445,109)	(\$1,258,893)	(\$68,563)	(\$45,178)
4	154,152	Fuel Inventory	EPROD	276,430	167,165	23,780	73,336	11,700	450
5	154,163	Materials & Supplies	OM	11,353,152	7,158,031	1,027,369	2,805,222	158,253	104,276
6	165	Prepayments	OM	743,547	468,798	67,285	190,270	10,364	6,829
7		Total Working Capital		\$7,454,354	\$4,692,763	\$673,324	\$1,910,135	\$111,754	\$66,378
8		Less: Customer Contributions							
9	252	Customer Advances for Construction	DCUSTADV	(\$3,833,219)	(\$2,474,009)	(\$355,086)	(\$1,004,123)	\$0	\$0
10	235	Customer Deposits	DCUSTDEP	(4,427,886)	(2,188,260)	(1,935,147)	(304,480)	0	0
11	230&253	Deferred Credits - Asset Retirement	TOTPIS	(421,645)	(265,842)	(38,155)	(107,897)	(5,877)	(3,873)
12		Total Less: Customer Contributions		(\$8,682,750)	(\$4,928,111)	(\$2,328,389)	(\$1,416,500)	(\$5,877)	(\$3,873)
13		Other Rate Base							
14	105.0	Plant Held for Future Use - Transmission Plant	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	\$9,514,867	\$1,365,638	\$3,851,789	\$210,359	\$138,010
20	282	ADIT - Other Property	TOTPIS	(50,252,371)	(31,683,541)	(4,547,434)	(12,855,364)	(706,474)	(461,558)
21		Total Accumulated Deferred Taxes		(\$35,161,108)	(\$22,168,674)	(\$3,181,797)	(\$8,997,575)	(\$490,115)	(\$32,948)
22		TOTAL RATE BASE		\$270,292,773	\$169,970,333	\$23,475,444	\$69,754,985	\$5,661,296	\$1,430,716

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 DEMAND	RESIDENTIAL STANDARD SERVICE ENERGY	CUSTOMER	SMALL GENERAL SERVICE DEMAND	SMALL GENERAL SERVICE ENERGY	CUSTOMER	MEDIUM/ DEMAND
1	301-303	Total Intangible Plant	PIKXGENL	\$9,275,797	\$0	\$1,544,952	\$465,747	\$0	\$226,159	\$1,402,126
2		Total Steam Production								
3	310	Land & Land Rights	DPROD	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	311	Structures & Improvements	DPROD	0	0	0	0	0	0	0
5	312	Boiler Plant Equipment	DPROD	0	0	0	0	0	0	0
6	313	Engines & Engine-Driven Generators	DPROD	0	0	0	0	0	0	0
7	314	Turbogenerator Units	DPROD	0	0	0	0	0	0	0
8	315	Accessory Electric Equipment	DPROD	0	0	0	0	0	0	0
9	316	Miscellaneous Power Plant Equipment	DPROD	0	0	0	0	0	0	0
10	114	San Juan & Irvington Acquisition Adjustment	DPROD	0	0	0	0	0	0	0
11	102	Electric Plant Purchased or Sold	DPROD	0	0	0	0	0	0	0
12		Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Other Production Plant								
14	340	Land & Land Rights	DPROD	(576,040)	\$0	\$0	(\$10,817)	\$0	\$0	(\$59,359)
15	341	Structures & Improvements	DPROD	4,142,119	0	0	589,243	0	0	1,817,159
16	342	Fuel Holders, Producers, & Accessories	DPROD	1,709,465	0	0	243,182	0	0	749,947
17	343	Prime Movers	DPROD	36,531,753	0	0	5,196,877	0	0	16,026,576
18	344	Generators	DPROD	44,717,862	0	0	6,361,404	0	0	19,617,843
19	345	Accessory Electric Equipment	DPROD	8,202,325	0	0	1,166,834	0	0	3,598,382
20		Miscellaneous Power Plant Equipment	DPROD	8,701,067	0	0	1,237,783	0	0	3,817,181
21		Total Other Production Plant		\$103,828,550	\$0	\$0	\$14,784,506	\$0	\$0	\$45,593,728
22		Total Production Plant		\$103,828,550	\$0	\$0	\$14,784,506	\$0	\$0	\$45,593,728
23	350-359	Transmission	DTRAN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	XXX	Intentionally Blank	DTRAN	0	0	0	0	0	0	0
25		Total Transmission Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Distribution Plant								
27	360	Land & Rights	DDISPSUB	\$535,835,072	\$0.00	\$0.00	\$76,147,90	\$0.00	\$0.00	\$224,397,54
28	361	Structures & Improvements	DDISPSUB	\$3,891,942	\$0	\$0	\$553,087	\$0	\$0	\$1,629,871
29	362	Station Equipment	DDISPSUB	37,207,217	0	0	5,287,544	0	0	15,581,677
30	364	Poles, Towers, & Fixtures	DDISPOLE	19,051,176	0	28,576,764	2,707,376	0	4,061,064	7,978,271
31	365	Overhead Conductors & Devices	DDISTCON	26,393,991	0	14,212,149	3,750,869	0	2,019,699	11,053,303
32	366	Underground Conduit	DDISTUCON	0	0	11,623,481	0	0	1,651,821	0
33	367	Underground Conductors & Devices	DDISTUDEV	16,215,058	0	8,731,185	2,304,333	0	1,240,795	6,790,559
34	368	Line Transformers	DDISTUNET	16,733,843	0	25,100,765	2,378,058	0	3,567,088	7,007,816
35	369	Services	CUST	0	0	12,449,691	0	0	1,319,922	0
36	370	Meters	CMETERS	0	0	4,930,228	0	0	1,601,489	0
37	373	Street Lighting & Signal Systems	DDISTLTG	0	0	0	0	0	0	0
38	374	Asset Retirement Obligation	DDISPSUB	0	0	0	0	0	0	0
39		Total Distribution Plant		\$120,025,063	\$0	\$105,624,263	\$17,057,415	\$0	\$15,461,878	\$50,265,894

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	RESIDENTIAL STANDARD SERVICE ENERGY	CUSTOMER	DEMAND	SMALL GENERAL SERVICE ENERGY	CUSTOMER	DEMAND	MEDIUM/ DEMAND
<b>TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE &amp; GENERAL PLANT</b>											
1				\$223,957,613	\$0	\$105,624,263	\$31,841,921	\$0	\$15,461,878	\$95,859,622	
2											
3	389-398	Total General Plant	PIEXGENL	\$15,919,933	\$0	\$7,508,257	\$2,263,470	\$0	\$1,099,101	\$6,814,141	
4											
5		<b>TOTAL ELECTRIC PLANT IN SERVICE</b>		<b>\$243,153,344</b>	<b>\$0</b>	<b>\$114,677,472</b>	<b>\$34,571,138</b>	<b>\$0</b>	<b>\$16,787,137</b>	<b>\$104,075,889</b>	
6		<u>Less: Accumulated Depreciation</u>									
7											
8		<b>Total Intangible Plant AD</b>	PIEXGENL	\$1,068,298	\$0	\$503,837	\$151,889	\$0	\$73,755	\$457,259	
9		Production Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	
10		Other Production Plant		\$22,769,772	\$0	\$3,239,147	\$3,239,147	\$0	\$0	\$9,989,159	
11		<b>Total Production Plant AD</b>	DPROD	<b>\$22,769,772</b>	<b>\$0</b>	<b>\$3,239,147</b>	<b>\$3,239,147</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,989,159</b>	
12		Transmission Non-EHV (138 KV & below) AD	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
13		Transmission EHV (345 KV & above) AD	DTEHV	0	0	0	0	0	0	0	
14		<b>Total Transmission Plant</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
15		<b>Distribution Plant AD</b>									
16	360	Land & Rights	DDISPSUB	\$37,351,85	\$0.00	\$0.00	\$5,308.10	\$0.00	\$0.00	\$15,642.25	
17	361	Structures & Improvements	PLT361	1,509,818	\$0	\$0	\$214,351	\$0	\$0	\$632,283	
18	362	Station Equipment	PLT362	15,469,789	\$0	\$0	\$2,198,423	\$0	\$0	\$6,478,454	
19	364	Poles, Towers, & Fixtures	PLT364	15,201,341	\$0	\$22,802,012	\$2,160,273	\$0	\$3,240,410	\$6,366,033	
20	365	Overhead Conductors & Devices	PLT365	16,727,641	\$0	\$9,007,191	\$2,377,177	\$0	\$1,280,018	\$7,005,219	
21	366	Underground Conduit	PLT366	0	\$0	\$5,301,603	\$0	\$0	\$753,415	\$0	
22	367	Underground Conductors & Devices	PLT367	8,445,972	\$0	\$4,547,831	\$1,200,263	\$0	\$646,295	\$3,537,013	
23	368	Line Transformers	PLT368	10,053,729	0	15,080,593	1,428,743	0	2,143,114	4,210,311	
24	369	Services	PLT369	0	0	7,310,404	0	0	775,053	0	
25	370	Meters	PLT370	0	0	(1,227,195)	0	0	(398,630)	0	
26	373	Street Lighting & Signal Systems	PLT373	0	0	0	0	0	0	0	
27	374	Asset Retirement Obligation	DDISPSUB	0	0	0	0	0	0	0	
28		<b>Total Distribution Plant AD</b>		<b>\$67,445,642</b>	<b>\$0</b>	<b>\$62,822,440</b>	<b>\$9,584,748</b>	<b>\$0</b>	<b>\$8,439,675</b>	<b>\$28,244,955</b>	
29		<b>General Plant Accumulated Depreciation</b>	GENLPI5	<b>\$7,370,398</b>	<b>\$0</b>	<b>\$3,476,072</b>	<b>\$1,047,911</b>	<b>\$0</b>	<b>\$508,847</b>	<b>\$3,154,720</b>	
30		<b>TOTAL ACCUMULATED DEPRECIATION</b>		<b>\$98,654,111</b>	<b>\$0</b>	<b>\$66,802,350</b>	<b>\$14,023,695</b>	<b>\$0</b>	<b>\$9,022,276</b>	<b>\$41,846,093</b>	

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		SMALL GENERAL SERVICE		MEDIUM/ DEMAND	
				DEMAND	ENERGY	DEMAND	ENERGY		CUSTOMER
1		TOTAL NET PLANT IN SERVICE		\$184,499,233	\$0	\$47,875,122	\$20,547,443	\$7,764,861	\$62,229,795
2		Working Capital							
3	n/a	Cash Working Capital	OM	(\$2,107,350)	\$0	(\$993,881)	(\$299,619)	(\$145,490)	(\$902,000)
4	151, 152	Fuel Inventory	EPROD	\$167,165	\$0	\$0	\$23,780	\$0	\$73,336
5	154, 163	Materials & Supplies	OM	\$4,864,028	\$0	\$2,294,003	\$691,559	\$335,809	\$2,081,929
6	165	Prepayments	OM	\$318,558	\$0	\$150,240	\$45,292	\$21,993	\$136,351
7		Total Working Capital		\$3,242,401	\$0	\$1,450,362	\$461,012	\$212,312	\$1,389,616
8		Less: Customer Contributions							
9	252	Customer Advances for Construction	DCUSTADV	(\$2,474,009)	\$0	\$0	(\$355,086)	\$0	(\$1,004,173)
10	235	Customer Deposits	DCUSTDEP	(\$2,188,260)	\$0	\$0	(\$1,935,147)	\$0	(\$504,480)
11	230&253	Deferred Credits - Asset Retirement	TOTPIS	(145,196)	0	(120,646)	(20,840)	(17,316)	(58,931)
12		Total Less: Customer Contributions		(\$4,807,465)	\$0	(\$120,646)	(\$2,311,073)	(\$17,316)	(\$1,367,534)
13		Other Rate Base							
14	105.0	Plant Held for Future Use - Transmission Plant	DTNEHY	\$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	\$6,465,547	\$0	\$3,049,321	\$919,261	\$446,377	\$2,767,420
20	282	ADIT - Other Property	TOTPIS	(\$21,529,613)	\$0	(\$10,153,928)	(\$3,061,045)	(\$9,215,228)	(\$9,215,228)
21		Total Accumulated Deferred Taxes		(\$15,064,066)	\$0	(\$7,104,607)	(\$2,141,784)	(\$1,040,013)	(\$6,447,808)
22		TOTAL RATE BASE		\$127,870,103	\$0	\$42,100,231	\$16,555,599	\$6,919,845	\$55,804,070

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 GENERAL SERVICE ENERGY	CUSTOMER
1	301-303	Total Intangible Plant	PI5XGENL	\$0	\$554,467
2		Total Steam Production		\$0	\$0
3	310	Land & Land Rights	DPROD	0	0
4	311	Structures & Improvements	DPROD	0	0
5	312	Boiler Plant Equipment	DPROD	0	0
6	313	Engines & Engine-Driven Generators	DPROD	0	0
7	314	Turbogenerator Units	DPROD	0	0
8	315	Accessory Electric Equipment	DPROD	0	0
9	316	Miscellaneous Power Plant Equipment	DPROD	0	0
10	114	San Juan & Irvington Acquisition Adjustment	DPROD	0	0
11	102	Electric Plant Purchased or Sold	DPROD	0	0
12		Total Steam Production		\$0	\$0
13		Other Production Plant		\$0	\$0
14	340	Land & Land Rights	DPROD	0	0
15	341	Structures & Improvements	DPROD	0	0
16	342	Fuel Holders, Producers, & Accessories	DPROD	0	0
17	343	Prime Movers	DPROD	0	0
18	344	Generators	DPROD	0	0
19	345	Accessory Electric Equipment	DPROD	0	0
20		Miscellaneous Power Plant Equipment	DPROD	0	0
21		Total Other Production Plant		\$0	\$0
22		Total Production Plant		\$0	\$0
23	350-359	Transmission	DTRAN	\$0	\$0
24	XXX	Intentionally Blank	DTRAN	0	0
25		Total Transmission Plant		\$0	\$0
26		Distribution Plant		\$0.00	\$0.00
27	360	Land & Rights	DDISPSUB	0	0
28	361	Structures & Improvements	DDISPSUB	0	0
29	362	Station Equipment	DDISPSUB	0	0
30	364	Poles, Towers, & Fixtures	DDISPOLE	0	11,967,407
31	365	Overhead Conductors & Devices	DDISTCON	0	5,951,778
32	366	Underground Conduit	DDISTUDEV	0	4,867,693
33	367	Underground Conductors & Devices	DDISTUDEV	0	3,656,455
34	368	Line Transformers	DDISTUNET	0	10,511,724
35	369	Services	CUST	0	209,095
36	370	Meters	CMETERS	0	743,321
37	373	Street Lighting & Signal Systems	DDISTLTG	0	0
38	374	Asset Retirement Obligation	DDISPSUB	0	0
39		Total Distribution Plant		\$0	\$37,907,414

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 GENERAL SERVICE ENERGY	CUSTOMER
1		TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE & GENERAL PLANT		\$0	\$37,907,414
2					
3	389-398	Total General Plant	PISXGENL	\$0	\$2,694,633
4					
5		TOTAL ELECTRIC PLANT IN SERVICE		\$0	\$41,156,513
6					
7		Less: Accumulated Depreciation			
8		Total Intangible Plant AD	PISXGENL	\$0	\$180,822
9		Production Plant		\$0	\$0
10		Other Production Plant		\$0	\$0
11		Total Production Plant AD	DPROD	\$0	\$0
12		Transmission Non-EHV (138 KV & below) AD	DTNEHV	\$0	\$0
13		Transmission EHV (345 KV & above) AD	DTEHV	0	0
14		Total Transmission Plant		\$0	\$0
15		Distribution Plant AD			
16	360	Land & Rights	DDISPSUB	\$0.00	\$0.00
17	361	Structures & Improvements	PLT361	\$0	\$0
18	362	Station Equipment	PLT362	\$0	\$0
19	364	Poles, Towers, & Fixtures	PLT364	\$0	\$9,549,050
20	365	Overhead Conductors & Devices	PLT365	\$0	\$3,772,041
21	366	Underground Conduit	PLT366	\$0	\$2,220,211
22	367	Underground Conductors & Devices	PLT367	\$0	\$1,904,545
23	368	Line Transformers	PLT368	0	6,315,466
24	369	Services	PLT369	0	122,745
25	370	Meters	PLT370	0	(185,022)
26	373	Street Lighting & Signal Systems	PLT373	0	0
27	374	Asset Retirement Obligation	DDISPSUB	0	0
28		Total Distribution AD		\$0	\$23,699,036
29		General Plant Accumulated Depreciation	GENLPHS	\$0	\$1,247,525
30		TOTAL ACCUMULATED DEPRECIATION		\$0	\$25,127,383

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 GENERAL SERVICE ENERGY	CUSTOMER
1		TOTAL NET PLANT IN SERVICE		\$0	\$16,029,130
2		Working Capital			
3	n/a	Cash Working Capital	OM	\$0	(\$356,693)
4	151, 152	Fuel Inventory	EPROD	\$0	\$0
5	154, 163	Materials & Supplies	OM	\$0	\$823,293
6	165	Prepayments	OM	\$0	\$59,920
7		Total Working Capital		\$0	\$520,519
8		Less: Customer Contributions			
9	252	Customer Advances for Construction	DCUSTADV	\$0	\$0
10	235	Customer Deposits	DCUSTDEP	\$0	\$0
11	230&253	Deferred Credits - Asset Retirement	TOTPS	0	(46,966)
12		Total Less: Customer Contributions		\$0	(\$48,966)
13		Other Rate Base			
14	105.0	Plant Held for Future Use - Transmission Plant	DTNEHV	\$0	\$0
15	182.3	Regulatory Assets	DISTPS	\$0	\$0
16	254	Regulatory Liabilities	DISTPS	\$0	\$0
17		Total Other Rate Base		\$0	\$0
18		Less: Accumulated Deferred Taxes (ADIT)			
19	190	ADIT	TOTPS	\$0	\$1,094,368
20	282	ADIT - Other Property	TOTPS	\$0	(\$3,644,136)
21		Total Accumulated Deferred Taxes		\$0	(\$2,549,767)
22		TOTAL RATE BASE		\$0	\$13,950,916

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	PIXGEN1	\$106,394	\$0	\$185	\$66,833	\$0	\$3,394
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	(\$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	2,556,829	0	0	98,283	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		\$7,273,879	\$0	\$0	\$279,604	\$0	\$0
22		Total Production Plant		\$7,273,879	\$0	\$0	\$279,604	\$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	75,153
31	365	Overhead Conductors & Devices	DDISTCON	0	0	0	69,413	0	37,376
32	366	Underground Conduit	DDISTUCON	0	0	0	0	0	30,588
33	367	Underground Conductors & Devices	DDISTUDEV	0	0	0	42,644	0	22,962
34	368	Line Transformers	DDISTUNET	0	0	0	44,008	0	66,012
35	369	Services	CUST	0	0	603	0	0	0
36	370	Meters	CMETERS	0	0	12,059	0	0	0
37	373	Street Lighting & Signal Systems	DDISTLTG	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	\$12,662	\$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	DEMAND	LARGE POWER SERVICE ENERGY	CUSTOMER	DEMAND	LIGHTING ENERGY	CUSTOMER
TOTAL PLANT IN SERVICE EXCLUDING INTANGIBLE & GENERAL PLANT									
1				\$7,273,879	\$0	\$12,662	\$4,569,194	\$0	\$232,071
2									
3	369-398	Total General Plant	PISXGENL	\$517,061	\$0	\$900	\$324,799	\$0	\$16,487
4									
5		TOTAL ELECTRIC PLANT IN SERVICE		\$7,897,334	\$0	\$13,747	\$4,960,826	\$0	\$251,963
6									
7		Less: Accumulated Depreciation							
8		Total Intangible Plant AD	PISXGENL	\$34,697	\$0	\$60	\$21,795	\$0	\$1,107
9		Production Plant							
10		Other Production Plant		\$0	\$0	\$0	\$0	\$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	(3,002)	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	(\$2,648)	\$3,130,243	\$0	\$149,217
29		General Plant Accumulated Depreciation	GENLPLS	\$239,382	\$0	\$417	\$150,371	\$0	\$7,637
30		TOTAL ACCUMULATED DEPRECIATION		\$1,867,718	\$0	(\$2,171)	\$3,363,669	\$0	\$157,961

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		TOTAL NET PLANT IN SERVICE		\$5,029,616	\$0	\$15,918	\$1,597,157	\$0	\$90,001
2		Working Capital							
3	n/a	Cash Working Capital	OM	(\$68,444)	\$0	(\$119)	(\$42,994)	\$0	(\$2,184)
4	151, 152	Fuel Inventory	EPROD	\$11,700	\$0	\$0	\$450	\$0	\$0
5	154, 163	Materials & Supplies	OM	\$157,978	\$0	\$275	\$98,236	\$0	\$5,040
6	165	Prepayments	OM	\$10,346	\$0	\$18	\$6,499	\$0	\$330
7		Total Working Capital		\$111,580	\$0	\$174	\$63,191	\$0	\$3,187
8		Less: Customer Contributions							
9	252	Customer Advances for Construction	DCUSTADV	\$0	\$0	\$0	\$0	\$0	\$0
10	235	Customer Deposits	DCUSTDEP	\$0	\$0	\$0	\$0	\$0	\$0
11	2308,253	Deferred Credits - Asset Retirement	TOTPS	(3,210)	0	(2,657)	(2,115)	0	(1,758)
12		Total Less: Customer Contributions		(\$3,210)	\$0	(\$2,667)	(\$2,115)	\$0	(\$1,758)
13		Other Rate Base							
14	105.0	Plant Held for Future Use - Transmission Plant	DTNEHV	\$0	\$0	\$0	\$0	\$0	\$0
15	182.3	Regulatory Assets	DISTPS	\$0	\$0	\$0	\$0	\$0	\$0
16	254	Regulatory Liabilities	DISTPS	\$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	TOTPS	\$209,993	\$0	\$366	\$131,910	\$0	\$6,700
20	282	ADIT - Other Property	TOTPS	(\$699,256)	\$0	(\$1,217)	(\$499,248)	\$0	(\$22,310)
21		Total Accumulated Deferred Taxes		(\$489,263)	\$0	(\$852)	(\$307,338)	\$0	(\$15,610)
22		TOTAL RATE BASE		\$5,648,723	\$0	\$12,573	\$1,350,895	\$0	\$79,821



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	LABS5189		\$416,745	\$286,542	\$37,879	\$111,623	\$0	\$701
3	581	Operation Supervision & Engineering		856,107	536,196	76,199	224,549	0	19,163
4	582	Load Dispatching		69,023	43,230	6,143	18,104	0	1,545
5	583	Station Expenses		540,351	345,599	49,113	144,730	0	909
6	584	Overhead Line Expenses		309,851	198,175	28,163	82,992	0	521
7	585	Underground Line Expenses		0	0	0	0	0	0
8	586	Street Lighting & Signal System Expenses		721,222	487,957	158,503	73,568	1,194	0
9	587	Meter Expenses		76,287	51,614	16,786	7,782	126	0
10	588	Customer Installations Expense		756,371	483,761	68,748	202,590	0	1,272
11	589	Miscellaneous Distribution Expenses		26,605	16,663	2,368	6,978	0	596
12	590	Rents		25	16	2	7	0	0
13	591	Maintenance Supervision & Engineering		0	0	0	0	0	0
14	592	Maintenance of Structures		901,741	564,778	80,261	236,518	0	20,184
15	593	Maintenance of Station Equipment		585,044	374,183	53,175	156,701	0	984
16	594	Maintenance of Overhead Lines		102,120	65,314	9,282	27,352	0	172
17	595	Maintenance of Underground Lines		92,619	59,237	8,418	24,807	0	156
18	596	Maintenance of Line Transformers		27,094	0	0	0	0	27,094
19	597	Maintenance of Street Lighting & Signal Systems		2,080	1,407	457	212	3	0
20	598	Maintenance of Meters		14,028	9,021	1,300	3,525	1	181
21	407	Maintenance of Miscellaneous Distribution Plant		0	0	0	0	0	0
22		Regulatory Asset Amortization		\$5,497,311	\$3,503,694	\$596,778	\$1,322,039	\$1,324	\$73,477
23		Total Distribution Plant							
24	901&907	Customer Account Expense		\$342,034	\$296,964	\$31,484	\$4,986	\$14	\$8,585
25	902	Supervision		651,708	580,400	61,534	9,745	28	0
26	903	Meter Reading Expenses		2,889,804	2,509,015	266,007	42,127	121	72,533
27	904	Customer Records & Collection Expenses		374,037	179,490	32,953	141,737	17,140	2,717
28	905	Uncollectible Accounts		(2,533)	(2,199)	(233)	(37)	(0)	(64)
29	908	Customer Account Expenses Supervision		117,828	102,302	10,846	1,718	5	2,857
30	909	Customer Assistance Expenses		407,788	354,054	37,337	5,945	17	10,235
31	910	Informational and Instructional Advertising Expenses		2,496	2,167	230	36	0	63
		Miscellaneous Customer Service & Informational Expenses		\$4,783,161	\$4,022,193	\$440,558	\$206,258	\$17,326	\$97,027
		Total Customer Account Expense							
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$39,271,936	\$24,334,870	\$3,424,040	\$9,981,891	\$1,313,797	\$207,339
33	920-935	Administrative and General Expense	OMNGENL	\$7,689,965	\$5,282,426	\$732,973	\$1,444,570	\$162,780	\$67,216
34		Total Operation and Maintenance Expense		\$124,168,337	\$70,187,547	\$9,892,147	\$38,455,253	\$5,320,667	\$312,722

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	PISXGENL	\$1,835,827	\$1,158,098	\$186,218	\$470,036	\$25,604	\$16,871
2	500-547	Production Depreciation Expense	DPROD	\$4,912,792	\$2,970,898	\$422,629	\$1,303,341	\$207,931	\$7,999
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	1,536
10	365	Poles, Towers, & Fixtures	PLT364	652,041	417,033	59,265	174,646	0	1,097
11	366	Overhead Conductors & Devices	PLT365	734,935	470,063	66,801	196,853	0	1,236
12	367	Underground Conduit	PLT366	211,032	134,973	19,181	56,574	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	Meters	PLT370	155,540	138,521	14,686	2,326	7	0
16	373	Street Lighting & Signal Systems	PLT373	220,357	149,087	48,428	22,478	365	0
17		Other	DISTPIS	54,913	0	0	0	0	54,913
18		Total All Distribution Depreciation Expense		\$4,851,273	\$3,114,855	\$464,896	\$1,208,801	\$371	\$62,349
19		General Plant Depreciation Expense	GENLPLS	\$1,458,632	\$919,651	\$131,994	\$373,258	\$20,332	\$13,397
20		Total Depreciation Expense		\$13,059,523	\$8,163,502	\$1,185,738	\$3,355,435	\$254,238	\$100,609
21		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	DTNEHV	0	0	0	0	0	0
24	408	Property Tax - Distribution	DTEHV	0	0	0	0	0	0
25	408	Property Tax - General	DISTPIS	4,010,589	2,579,235	371,698	1,007,828	145	51,683
26	408	Payroll	GENLPLS	234,225	147,676	21,195	59,937	3,285	2,151
27	408	Medical and Dental	TOTPIS	352,161	222,034	31,868	90,117	4,909	3,235
28	408	Other	TOTPIS	88,077	52,379	7,518	21,259	1,158	763
29	408	Total Taxes Other Than Income Taxes		\$6,140,682	\$3,885,013	\$558,002	\$1,566,491	\$70,849	\$60,327
31		Interest on Customer Deposits							
32	431	Customer Deposit Interest Expense	DISTPIS	\$7,440	\$3,677	\$5,252	\$512	\$0	\$0
33		Income Taxes							
34	409	Current Income Tax - State & Federal	TOTPIS	\$2,812,440	\$1,773,211	\$254,503	\$719,691	\$39,203	\$25,832
35		Total Operating Expense - Excluding Income Taxes		\$143,375,982	\$82,239,739	\$11,639,139	\$43,377,691	\$5,645,754	\$473,659
36		Total Operating Expense - Including Taxes		\$146,188,423	\$84,012,950	\$11,893,642	\$44,097,382	\$5,684,957	\$499,491

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	CUSTOMER DEMAND	CUSTOMER DEMAND	SN
			DEMAND	ENERGY	ENERGY	DEMAND	DEMAND	
1		Steam Power Generation Expense						
2	500	Operation Supervision & Engineering	DPROD	\$0	\$0	\$0	\$0	\$0
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL	0	0	0	0	0
4	502	Steam Expenses	DPROD	0	0	0	0	0
5	505	Electric Expenses	DPROD	0	0	0	0	0
6	506	Miscellaneous Steam Power Expenses	DPROD	0	0	0	0	0
7	507	Rents	DPROD	0	0	0	0	0
8	510	Maintenance Supervision & Engineering	DPROD	0	0	0	0	0
9	511	Maintenance of Structures	DPROD	0	0	0	0	0
10	512	Maintenance of Boiler Plant	DPROD	0	0	0	0	0
11	513	Maintenance of Electric Plant	DPROD	0	0	0	0	0
12	514	Maintenance Miscellaneous Steam Plant	DPROD	0	0	0	0	0
13	411	FAS 143 Accretion Expense	DPROD	0	0	0	0	0
14	412	Loss from Disposition of Utility Plant	DPROD	0	0	0	0	0
15		Total Steam Power Generation Expense		\$0	\$0	\$0	\$0	\$0
16		Other Power Generation Expense						
17	546	Operation Supervision & Engineering	DPROD	\$2,059,552	\$0	\$0	\$0	\$292,982
18	547	PPFAC - Fuel	EFUEL	\$0	\$2,907,806	\$0	\$0	\$0
19	548 & 549	Generation Exp & Misc Other Power Generation	DPROD	\$404,656	\$0	\$0	\$0	\$7,565
20	550	Rents	DPROD	\$0	\$0	\$0	\$0	\$0
21	551	Maintenance Supervision & Engineering	DPROD	\$3,838	\$0	\$0	\$0	\$0
22	552-554	Maintenance Structures, Generating, Other	DPROD	\$837,256	\$0	\$0	\$0	\$60
23	407	Regulatory Asset Amortization	DPROD	\$0	\$0	\$0	\$0	\$119,105
24		Total Other Power Generation Expense		\$3,305,382	\$2,907,806	\$0	\$0	\$470,212
25		Total Production Expense		\$3,305,382	\$2,907,806	\$0	\$0	\$470,212
26		Other Power Supply Expense						
27		PPFAC - Purchased Power						
28	555	PPFAC - DEMAND	EPROD	\$0	\$0	\$0	\$0	\$0
29	555	PPFAC - ENERGY	EFUEL	\$0	\$37,108,186	\$0	\$0	\$0
30		TOTAL PURCHASED POWER		\$0	\$37,108,186	\$0	\$0	\$0
31	556	System Control and Load Dispatching	DPROD	\$0	\$0	\$0	\$0	\$0
32	557	Other Expenses and Accretion Expense	DPROD	\$54,258	\$0	\$0	\$0	\$78,847
33		Total Power Supply Expense		\$54,258	\$37,108,186	\$0	\$0	\$78,847
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	\$0	\$4,728,086	\$0	\$0	\$0
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	\$8,775,515	0	0	0	\$1,248,374
36		Total Transmission Plant		\$8,775,515	\$4,728,086	\$0	\$0	\$1,248,374

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		CUSTOMER		BLANK ENERGY	DEMAND	CUSTOMER	DEMAND	\$N
				DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	
1		Distribution Plant										
2	580	Operation Supervision & Engineering	LAB58189	\$173,252	\$0	\$93,290	\$0	\$0	\$0	\$0	\$0	\$24,621
3	581	Load Dispatching	DISTPS	536,196	0	0	0	0	0	0	0	76,199
4	582	Station Expenses	DISTPS	43,230	0	0	0	0	0	0	0	6,143
5	583	Overhead Line Expenses	OHDIST	224,639	0	120,959	0	0	0	0	0	31,924
6	584	Underground Line Expenses	UGDIST	0	0	198,175	0	0	0	0	0	0
7	585	Street Lighting & Signal System Expenses	DDISTLG	0	0	0	0	0	0	0	0	0
8	586	Meter Expenses	CMETERS	0	0	487,957	0	0	0	0	0	0
9	587	Customer Installations Expense	CMETERS	0	0	51,614	0	0	0	0	0	0
10	588	Miscellaneous Distribution Expenses	DISTPS	193,504	0	290,257	0	0	0	0	0	27,499
11	589	RenLS	DISTPS	16,663	0	0	0	0	0	0	0	2,368
12	590	Maintenance Supervision & Engineering	LAB59198	10	0	6	0	0	0	0	0	1
13	591	Maintenance of Structures	DISTPS	0	0	0	0	0	0	0	0	0
14	592	Maintenance of Station Equipment	DISTPS	564,778	0	0	0	0	0	0	0	80,261
15	593	Maintenance of Overhead Lines	OHDIST	243,219	0	130,964	0	0	0	0	0	34,564
16	594	Maintenance of Underground Lines	UGDIST	0	0	65,314	0	0	0	0	0	0
17	595	Maintenance of Line Transformers	PLT588	23,695	0	35,542	0	0	0	0	0	3,367
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLG	0	0	0	0	0	0	0	0	0
19	597	Maintenance of Meters	CMETERS	0	0	1,407	0	0	0	0	0	0
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPS	4,798	0	4,223	0	0	0	0	0	682
21	407	Regulatory Asset Amortization	DISTPS	0	0	0	0	0	0	0	0	0
22		Total Distribution Plant		\$2,023,986	\$0	\$1,479,708	\$0	\$0	\$0	\$0	\$0	\$287,630
23		Customer Account Expense										
24	901&907	Supervision	CSUPV	\$0	\$0	\$296,964	\$0	\$0	\$0	\$0	\$0	\$0
24	902	Meter Reading Expenses	CREAD	0	0	580,400	0	0	0	0	0	0
25	903	Customer Records & Collection Expenses	CBILLCOL	0	0	2,509,015	0	0	0	0	0	0
26	904	Uncollectible Accounts	EUNCOL	179,490	0	0	0	0	0	0	0	32,953
27	905	Customer Accounts Expenses Supervision	LAB900	0	0	(2,199)	0	0	0	0	0	0
28	908	Customer Assistance Expenses	CCUSINFO	0	0	102,302	0	0	0	0	0	0
29	909	Informational and Instructional Advertising Expenses	CCUSINFO	0	0	354,054	0	0	0	0	0	0
30	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO	0	0	2,167	0	0	0	0	0	0
31		Total Customer Account Expense		\$179,490	\$0	\$3,842,703	\$0	\$0	\$0	\$0	\$0	\$32,953
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$14,284,373	\$4,728,086	\$5,322,410	\$0	\$0	\$0	\$0	\$0	\$2,039,168
33	920-935	Administrative and General Expense	OMXGENL	\$2,683,153	\$0	\$2,599,274	\$0	\$0	\$0	\$0	\$0	\$383,034
34		Total Operation and Maintenance Expense		\$17,521,784	\$44,744,079	\$7,921,684	\$0	\$0	\$0	\$0	\$0	\$2,501,049

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 DEMAND	CUSTOMER DEMAND	BLANK ENERGY DEMAND	5% DEMAND
<b>Depreciation and Amortization</b>							
1	301-303	Total Intangible Plant Depreciation Expense	PISXGENL	\$786,951	\$371,147	\$0	\$111,887
2	500-547	Production Depreciation Expense	DPROD	\$2,970,898	\$0	\$0	\$422,629
3		Transmission NonEHV	DTNEHV	\$0	\$0	\$0	\$0
4		Transmission EHV	DTEHV	\$0	\$0	\$0	\$0
5		Total Transmission Depreciation Expense		\$0	\$0	\$0	\$0
6	360	Distribution Plant Depreciation Expense					
7	361	Land & Rights	PLT360	\$685	\$0	\$0	\$97
8	362	Structures & Improvements	PLT361	54,763	0	0	7,782
9	364	Station Equipment	PLT362	584,160	0	0	83,015
10	365	Poles, Towers, & Fixtures	PLT364	166,813	230,220	0	23,706
11	366	Overhead Conductors & Devices	PLT365	305,541	164,522	0	43,421
12	367	Underground Conduit	PLT366	0	134,973	0	0
13	368	Underground Conductors & Devices	PLT367	227,097	122,283	0	32,273
14	369	Line Transformers	PLT368	326,476	489,715	0	46,396
15	370	Services	PLT369	0	138,521	0	0
16	373	Meters	PLT370	0	149,087	0	0
17		Street Lighting & Signal Systems	PLT373	0	0	0	0
18		Other	DISTPIS	0	0	0	0
19		Total All Distribution Depreciation Expense		\$1,665,535	\$1,449,320	\$0	\$236,690
20		General Plant Depreciation Expense	GENPLS	\$624,921	\$294,729	\$0	\$88,850
21		Total Depreciation Expense		\$6,048,306	\$2,115,197	\$0	\$860,057
22	408	Taxes Other Than Income Taxes					
23	408	Property Tax - Production	DPROD	\$873,743	\$0	\$0	\$124,296
24	408	Property Tax - Transmission	DTNEHV	0	0	0	0
25	408	Property Tax - Distribution	DTEHV	0	0	0	0
26	408	Property Tax - General	DISTPIS	1,371,942	1,207,294	0	194,968
27	408	Payroll	GENPLS	100,349	47,327	0	14,267
28	408	Medical and Dental	TOTPIS	150,876	71,157	0	21,451
29	408	Other	TOTPIS	35,593	16,787	0	5,061
30		Total Taxes Other Than Income Taxes		\$2,539,261	\$1,345,732	\$0	\$361,003
31	431	Interest on Customer Deposits					
32		Customer Deposit Interest Expense	DISTPIS	\$3,677	\$0	\$0	\$3,252
33	409	Income Taxes					
34		Current Income Tax - State & Federal	TOTPIS	\$1,204,933	\$568,278	\$0	\$171,315
35		Total Operating Expense - Excluding Income Taxes		\$26,113,028	\$44,744,079	\$0	\$3,725,362
36		Total Operating Expense - Including Taxes		\$27,317,961	\$44,744,079	\$0	\$3,896,677



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	ALL GENERAL SERVICE ENERGY	CUSTOMER
1		Steam Power Generation Expense			\$0
2	500	Operation Supervision & Engineering	DPROD	\$0	
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL	0	0
4	502	Steam Expenses	DPROD	0	0
5	505	Electric Expenses	DPROD	0	0
6	506	Miscellaneous Steam Power Expenses	DPROD	0	0
7	507	Rents	DPROD	0	0
8	510	Maintenance Supervision & Engineering	DPROD	0	0
9	511	Maintenance of Structures	DPROD	0	0
10	512	Maintenance of Boiler Plant	DPROD	0	0
11	513	Maintenance of Electric Plant	DPROD	0	0
12	514	Maintenance Miscellaneous Steam Plant	DPROD	0	0
13	411	FAS 143 Accretion Expense	DPROD	0	0
14	412	Loss from Disposition of Utility Plant	DPROD	0	0
15		Total Steam Power Generation Expense		\$0	\$0
16		Other Power Generation Expense			\$0
17	546	Operation Supervision & Engineering	DPROD	\$0	
18	547	PPFAC - Fuel	EFUEL	411,020	0
19	548 & 549	Generation Exp & Misc Other Power Generation	DPROD	0	0
20	550	Rents	DPROD	0	0
21	551	Maintenance Supervision & Engineering	DPROD	0	0
22	552-554	Maintenance Structures, Generating, Other	DPROD	0	0
23	407	Regulatory Asset Amortization	DPROD	0	0
24		Total Other Power Generation Expense		\$411,020	\$0
25		Total Production Expense		\$411,020	\$0
26		Other Power Supply Expense			\$0
27		PPFAC - Purchased Power			\$0
28	555	PPFAC - DEMAND	EPROD	\$0	
29	555	PPFAC - ENERGY	EFUEL	5,245,267	0
30		TOTAL PURCHASED POWER		\$5,245,267	\$0
31	556	System Control and Load Dispatching	DPROD	\$0	
32	557	Other Expenses and Accretion Expense	DPROD		
33		Total Power Supply Expense		\$5,245,267	\$0
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	\$668,318	\$0
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	0	0
36		Total Transmission Plant		\$668,318	\$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	ALL GENERAL SERVICE ENERGY	CUSTOMER
1		Distribution Plant			
2	580	Operation Supervision & Engineering	LAB58189	\$0	\$13,257
3	581	Load Dispatching	DISTPS	0	0
4	582	Station Expenses	DISTPS	0	0
5	583	Overhead Line Expenses	OHDIJST	0	17,190
6	584	Underground Line Expenses	UGDIJST	0	28,163
7	585	Street Lighting & Signal System Expenses	DDISTLTG	0	0
8	586	Meter Expenses	CMETERS	0	158,503
9	587	Customer Installations Expense	CMETERS	0	16,766
10	588	Miscellaneous Distribution Expenses	DISTPS	0	41,249
11	589	Rents	DISTPS	0	0
12	590	Maintenance Supervision & Engineering	LAB59198	0	1
13	591	Maintenance of Structures	DISTPS	0	0
14	592	Maintenance of Station Equipment	DISTPS	0	0
15	593	Maintenance of Overhead Lines	OHDIJST	0	18,611
16	594	Maintenance of Underground Lines	UGDIJST	0	9,282
17	595	Maintenance of Line Transformers	PLT368	0	5,051
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLTG	0	0
19	597	Maintenance of Meters	CMETERS	0	457
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPS	0	618
21	407	Regulatory Asset Amortization	DISTPS	0	0
22		Total Distribution Plant		\$0	\$309,148
23		Customer Account Expense			
24	901&907	Supervision	CSUPV	\$0	\$31,484
24	902	Meter Reading Expenses	CREAD	0	61,534
25	903	Customer Records & Collection Expenses	CBILLCOL	0	266,007
26	904	Uncollectible Accounts	EUNCOL	0	0
27	905	Customer Accounts Expenses Supervision	LAB900	0	(233)
28	908	Customer Assistance Expenses	CCUSINFO	0	10,846
29	909	Informational and Instructional Advertising Expenses	CCUSINFO	0	37,537
30	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO	0	230
31		Total Customer Account Expense		\$0	\$407,405
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$668,318	\$716,553
33	920-935	Administrative and General Expense	OMXGENL	\$0	\$349,939
34		Total Operation and Maintenance Expense		\$6,324,606	\$1,066,492

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

LINE NO.	FERC ACCOUNT	FERC ACCOUNT DESCRIPTION	Allocation		
		Depreciation and Amortization	PISEXGENL	ALL GENERAL SERVICE ENERGY	CUSTOMER
1	301-303	Total Intangible Plant Depreciation Expense			\$54,331
2	500-547	Production Depreciation Expense			
3		Transmission NonEHV			
4		Transmission EHV			
5		Total Transmission Depreciation Expense			
6	360	Distribution Plant Depreciation Expense			
7	361	Land & Rights			
8	362	Structures & Improvements			
9	364	Station Equipment			
10	365	Poles, Towers, & Fixtures			
11	366	Overhead Conductors & Devices			
12	367	Underground Conduit			
13	368	Line Transformers			
14	369	Meters			
15	370	Street Lighting & Signal Systems			
16	373	Other			
17		Total All Distribution Depreciation Expense			
18		General Plant Depreciation Expense			
19		Total Depreciation Expense			
20		Taxes Other Than Income Taxes			
21	408	Property Tax - Production			
22	408	Property Tax - Transmission			
23	408	Property Tax - Distribution			
24	408	Payroll			
25	408	Medical and Dental			
26	408	Other			
27	408	Total Taxes Other Than Income Taxes			
28	408	Interest on Customer Deposits			
29	408	Customer Deposit Interest Expense			
30	408	Income Taxes			
31	408	Current Income Tax - State & Federal			
32		Total Operating Expense - Excluding Income Taxes			
33		Total Operating Expense - Including Income Taxes			
34					
35					
36					

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		BLANK ENERGY		CUSTOMER
				DEMAND	ENERGY	DEMAND	ENERGY	CUSTOMER
1		Steam Power Generation Expense		\$0	\$0	\$0	\$0	\$0
2	500	Operation Supervision & Engineering	DPROD	0	0	0	0	0
3	501	501-FUEL PPFAC ELIGIBLE	EFUEL	0	0	0	0	0
4	502	Steam Expenses	DPROD	0	0	0	0	0
5	505	Electric Expenses	DPROD	0	0	0	0	0
6	506	Miscellaneous Steam Power Expenses	DPROD	0	0	0	0	0
7	507	Rents	DPROD	0	0	0	0	0
8	510	Maintenance Supervision & Engineering	DPROD	0	0	0	0	0
9	511	Maintenance of Structures	DPROD	0	0	0	0	0
10	512	Maintenance of Boiler Plant	DPROD	0	0	0	0	0
11	513	Maintenance of Electric Plant	DPROD	0	0	0	0	0
12	514	Maintenance Miscellaneous Steam Plant	DPROD	0	0	0	0	0
13	411	FAS 143 Accretion Expense	DPROD	0	0	0	0	0
14	412	Loss from Disposition of Utility Plant	DPROD	0	0	0	0	0
15		Total Steam Power Generation Expense		\$0	\$0	\$0	\$0	\$0
16		Other Power Generation Expense		\$903,522	\$0	\$0	\$0	\$0
17	546	Operation Supervision & Engineering	DPROD	0	1,945,681	0	0	0
18	547	PPFAC - Fuel	EFUEL	177,524	0	0	0	0
19	548 & 549	Generation Exp & Misc Other Power Generation	DPROD	0	0	0	0	0
20	550	Rents	DPROD	0	0	0	0	0
21	551	Maintenance Supervision & Engineering	DPROD	1,728	0	0	0	0
22	552-554	Maintenance Structures, Generating, Other	DPROD	367,306	0	0	0	0
23	407	Regulatory Asset Amortization	DPROD	0	0	0	0	0
24		Total Other Power Generation Expense		\$1,450,080	\$1,945,681	\$0	\$0	\$0
25		Total Production Expense		\$1,450,080	\$1,945,681	\$0	\$0	\$0
26		Other Power Supply Expense		\$0	\$0	\$0	\$0	\$0
27		PPFAC - Purchased Power		\$0	\$0	\$0	\$0	\$0
28	555	PPFAC - DEMAND	EPROD	0	24,829,957	0	0	0
29	555	PPFAC - ENERGY	EFUEL	0	\$24,829,957	0	0	0
30		TOTAL PURCHASED POWER		\$0	\$24,829,957	\$0	\$0	\$0
31	556	System Control and Load Dispatching	DPROD	\$0	\$0	\$0	\$0	\$0
32	557	Other Expenses and Accretion Expense	DPROD	243,154	0	0	0	0
33		Total Power Supply Expense		\$243,154	\$24,829,957	\$0	\$0	\$0
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	\$0	\$3,163,673	\$0	\$0	\$0
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	3,849,842	0	0	0	0
36		Total Transmission Plant		\$3,849,842	\$3,163,673	\$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		CUSTOMER		BLANK ENERGY	CUSTOMER
				DEMAND	ENERGY	DEMAND	ENERGY		
1		Distribution Plant							
2	580	Operation Supervision & Engineering	LAB58189	\$72,555	\$0	\$0	\$0	\$0	\$0
3	581	Load Dispatching	DISTPS	224,549	0	0	0	0	0
4	582	Station Expenses	DISTPS	18,104	0	0	0	0	0
5	583	Overhead Line Expenses	OHDIST	94,075	0	50,656	0	0	0
6	584	Underground Line Expenses	UGDIST	0	0	82,992	0	0	0
7	585	Street Lighting & Signal System Expenses	DDISTLG	0	0	0	0	0	0
8	586	Meter Expenses	CMETERS	0	0	73,568	0	0	0
9	587	Customer Installations Expense	CMETERS	0	0	7,782	0	0	0
10	588	Miscellaneous Distribution Expenses	DISTPS	81,036	0	121,554	0	0	0
11	589	Rents	DISTPS	6,978	0	0	0	0	0
12	590	Maintenance Supervision & Engineering	LAB59198	4	0	2	0	0	0
13	591	Maintenance of Structures	DISTPS	0	0	0	0	0	0
14	592	Maintenance of Station Equipment	DISTPS	236,518	0	0	0	0	0
15	593	Maintenance of Overhead Lines	OHDIST	101,856	0	54,845	0	0	0
16	594	Maintenance of Underground Lines	UGDIST	0	0	27,352	0	0	0
17	595	Maintenance of Line Transformers	PLT368	9,923	0	14,884	0	0	0
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLG	0	0	0	0	0	0
19	597	Maintenance of Meters	CMETERS	0	0	212	0	0	0
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPS	2,010	0	1,515	0	0	0
21	407	Regulatory Asset Amortization	DISTPS	0	0	0	0	0	0
22		Total Distribution Plant		\$847,607	\$0	\$474,432	\$0	\$0	\$0
23		Customer Account Expense							
24	901&907	Supervision	CSUPV	\$0	\$0	\$4,986	\$0	\$0	\$0
25	902	Meter Reading Expenses	CREAD	0	0	9,745	0	0	0
26	903	Customer Records & Collection Expenses	CRULLCOL	0	0	42,127	0	0	0
27	904	Uncollectible Accounts	EUNCOL	141,737	0	0	0	0	0
28	905	Customer Accounts Expenses Supervision	LAB900	0	0	(37)	0	0	0
29	908	Customer Assistance Expenses	CCUSINFO	0	0	1,718	0	0	0
30	909	Informational and Instructional Advertising Expenses	CCUSINFO	0	0	5,945	0	0	0
31	910	Miscellaneous Customer Service & Informational Expenses	CCUSINFO	0	0	36	0	0	0
		Total Customer Account Expense		\$141,737	\$0	\$64,521	\$0	\$0	\$0
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$6,289,265	\$3,163,673	\$536,952	\$0	\$0	\$0
33	920-935	Administrative and General Expense	OMXGENL	\$1,181,365	\$0	\$283,205	\$0	\$0	\$0
34		Total Operation and Maintenance Expense		\$7,713,785	\$29,939,312	\$802,157	\$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 GENERAL SERVICE ENERGY	CUSTOMER	DEMAND	BLANK ENERGY	CUSTOMER
<b>Depreciation and Amortization</b>									
1	301-303	Total Intangible Plant Depreciation Expense	PISXGENL	\$336,835	\$0	\$133,201	\$0	\$0	\$0
2	500-547	Production Depreciation Expense	DPROD	\$1,303,341	\$0	\$0	\$0	\$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
6	360	Distribution Plant Depreciation Expense							
7	361	Land & Rights	PLT360	\$287	\$0	\$0	\$0	\$0	\$0
8	362	Structures & Improvements	PLT361	22,934	0	0	0	0	0
9	364	Station Equipment	PLT362	244,635	0	0	0	0	0
10	365	Poles, Towers, & Fixtures	PLT364	99,858	0	104,787	0	0	0
11	366	Overhead Conductors & Devices	PLT365	127,955	0	68,899	0	0	0
12	367	Underground Conduit	PLT366	0	0	56,524	0	0	0
13	368	Underground Conductors & Devices	PLT367	95,104	0	51,210	0	0	0
14	369	Line Transformers	PLT368	136,722	0	205,083	0	0	0
15	370	Services	PLT369	0	0	2,326	0	0	0
16	373	Meters	PLT370	0	0	22,478	0	0	0
17		Street Lighting & Signal Systems	PLT373	0	0	0	0	0	0
18		Other	DISTPIS	0	0	0	0	0	0
19		Total All Distribution Depreciation Expense		\$697,494	\$0	\$511,306	\$0	\$0	\$0
20		General Plant Depreciation Expense	GENLPI	\$267,482	\$0	\$105,775	\$0	\$0	\$0
21		Total Depreciation Expense		\$2,605,153	\$0	\$750,282	\$0	\$0	\$0
22	408	Taxes Other Than Income Taxes							
23	408	Property Tax - Production	DPROD	\$383,313	\$0	\$0	\$0	\$0	\$0
24	408	Property Tax - Transmission	DTNEHV	0	0	0	0	0	0
25	408	Property Tax - Distribution	DTEHV	0	0	0	0	0	0
26	408	Property Tax - General	DISTPIS	574,543	0	433,285	0	0	0
27	408	Payroll	GENLPI	42,952	0	16,985	0	0	0
28	408	Medical and Dental	TOTPIS	64,579	0	25,538	0	0	0
29	408	Other	TOTPIS	15,235	0	6,025	0	0	0
30		Total Taxes Other Than Income Taxes		2,893	0	1,144	0	0	0
31		Interest on Customer Deposits		\$1,083,515	\$0	\$482,976	\$0	\$0	\$0
32	431	Customer Deposit Interest Expense	DISTPIS	\$512	\$0	\$0	\$0	\$0	\$0
33		Income Taxes							
34	409	Current Income Tax - State & Federal	TOTPIS	\$515,742	\$0	\$203,949	\$0	\$0	\$0
35		Total Operating Expense - Excluding Income Taxes		\$11,402,964	\$29,939,312	\$2,035,415	\$0	\$0	\$0
36		Total Operating Expense - Including Taxes		\$11,918,707	\$29,939,312	\$2,239,364	\$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
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	DISTPS
4	582	Station Expenses	DISTPS
5	583	Overhead Line Expenses	OHDIST
6	584	Underground Line Expenses	UGDIST
7	585	Street Lighting & Signal System Expenses	DDISTLTG
8	586	Meter Expenses	CMETERS
9	587	Customer Installations Expense	DISTPS
10	588	Miscellaneous Distribution Expenses	DISTPS
11	589	Rents	DISTPS
12	590	Maintenance Supervision & Engineering	LAB59198
13	591	Maintenance of Structures	DISTPS
14	592	Maintenance of Station Equipment	DISTPS
15	593	Maintenance of Overhead Lines	OHDIST
16	594	Maintenance of Underground Lines	UGDIST
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	DISTPS
21	407	Regulatory Asset Amortization	DISTPS
22		Total Distribution Plant	
23		Customer Account Expense	
24	901.8007	Supervision	CSUPV
24	902	Meter Reading Expenses	CREAD
25	903	Customer Records & Collection Expenses	CBILLCOL
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
<b>Depreciation and Amortization</b>			
1	301-303	Total Intangible Plant Depreciation Expense	PIXGENL
2	500-547	Production Depreciation Expense	DPROD
3		Transmission NonEHV	DTNEHV
4		Transmission EHV	DTEHV
5		Total Transmission Depreciation Expense	
<b>Distribution Plant Depreciation Expense</b>			
6	360	Land & Rights	PLT360
7	361	Structures & Improvements	PLT361
8	362	Station Equipment	PLT362
9	364	Poles, Towers, & Fixtures	PLT364
10	365	Overhead Conductors & Devices	PLT365
11	366	Underground Conduit	PLT366
12	367	Underground Conductors & Devices	PLT367
13	368	Line Transformers	PLT368
14	369	Services	PLT369
15	370	Meters	PLT370
16	373	Street Lighting & Signal Systems	PLT373
17		Other	DISTPIS
18		Total All Distribution Depreciation Expense	
19		General Plant Depreciation Expense	GENPLIS
20		Total Depreciation Expense	
<b>Taxes Other Than Income Taxes</b>			
21		Property Tax - Production	DPROD
22	408	Property Tax - Transmission	DTNEHV
23	408	Property Tax - Distribution	DTEHV
24	408	Property Tax - General	DISTPIS
25	408	Payroll	GENPLIS
26	408	Medical and Dental	TOTPIS
27	408	Other	TOTPIS
28	408	Total Taxes Other Than Income Taxes	
29	408	Interest on Customer Deposits	
30		Customer Deposit Interest Expense	DISTPIS
31	431	Income Taxes	
32		Current Income Tax - State & Federal	TOTPIS
33		Total Operating Expense - Excluding Income Taxes	
34	409	Total Operating Expense - Including Taxes	
35			
36			

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	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	\$144,145	\$0	\$0	\$5,541	\$0	\$0
18	547	PPFAC - Fuel	EFUEL	0	276,516	0	0	2,665	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	0	0	0	0	0	0
24		Total Other Power Generation Expense		\$231,341	\$276,516	\$0	\$8,893	\$2,665	\$0
25		Total Production Expense		\$231,341	\$276,516	\$0	\$8,893	\$2,665	\$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	3,528,782	0	0	34,011	0
30		TOTAL PURCHASED POWER		\$0	\$3,528,782	\$0	\$0	\$34,011	\$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	\$3,528,782	\$0	\$1,491	\$34,011	\$0
34	565	Trans of Electricity by Others - PPFAC Eligible	EFUEL	\$0	\$449,615	\$0	\$0	\$4,333	\$0
35	565	Trans of Electricity by Others - PPFAC Non-Eligible	DTRAN	614,192	0	0	23,609	0	0
36		Total Transmission Plant		\$614,192	\$449,615	\$0	\$23,609	\$4,333	\$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	LARGE POWER SERVICE ENERGY	CUSTOMER	DEMAND	LIGHTING ENERGY	CUSTOMER
1		Distribution Plant							
2	580	Operation Supervision & Engineering	LAB58189	\$0	\$0	\$0	\$456	\$0	\$245
3	581	Load Dispatching	DISTPS	0	0	0	19,163	0	0
4	582	Station Expenses	DISTPS	0	0	0	1,543	0	0
5	583	Overhead Line Expenses	OHDIST	0	0	0	591	0	318
6	584	Underground Line Expenses	UGDIST	0	0	0	0	0	521
7	585	Street Lighting & Signal System Expenses	DDISTLTG	0	0	0	0	0	0
8	586	Meter Expenses	CMETERS	0	0	0	0	0	0
9	587	Customer Installations Expense	CMETERS	0	0	1,194	0	0	0
10	588	Miscellaneous Distribution Expenses	DISTPS	0	0	126	0	0	0
11	589	Rents	DISTPS	0	0	0	509	0	763
12	590	Maintenance Supervision & Engineering	LAB59198	0	0	0	596	0	0
13	591	Maintenance of Structures	DISTPS	0	0	0	0	0	0
14	592	Maintenance of Station Equipment	DISTPS	0	0	0	0	0	0
15	593	Maintenance of Overhead Lines	DISTPS	0	0	0	20,184	0	0
16	594	Maintenance of Underground Lines	OHDIST	0	0	0	640	0	344
17	595	Maintenance of Line Transformers	PLT368	0	0	0	0	0	172
18	596	Maintenance of Street Lighting & Signal Systems	DDISTLTG	0	0	0	62	0	93
19	597	Maintenance of Meters	CMETERS	0	0	3	27,094	0	0
20	598	Maintenance of Miscellaneous Distribution Plant	DISTPS	0	0	1	171	0	0
21	407	Regulatory Asset Amortization	DISTPS	0	0	0	0	0	9
22		Total Distribution Plant		\$0	\$0	\$1,324	\$71,010	\$0	\$2,467
23		Customer Account Expense							
24	901&907	Supervision	CSUPV	\$0	\$0	\$14	\$0	\$0	\$8,585
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	17,140	0	0	2,717	0	0
28	905	Customer Accounts Expenses Supervision	LAB900	0	0	(6)	0	0	(64)
29	908	Customer Assistance Expenses	CCUSINFO	0	0	5	0	0	2,957
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		\$17,140	\$0	\$186	\$2,717	\$0	\$94,310
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G		\$662,673	\$449,615	\$1,510	\$106,228	\$4,333	\$96,777
33	920-935	Administrative and General Expense	OMXGENL	\$162,043	\$0	\$737	\$19,954	\$0	\$47,262
34		Total Operation and Maintenance Expense		\$1,063,508	\$4,254,913	\$2,247	\$127,673	\$41,009	\$144,040

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
<b>Depreciation and Amortization</b>									
1	301-303	Total Intangible Plant Depreciation Expense	PIKXGENL	\$25,559	\$0	\$44	\$16,055	\$0	\$815
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
<b>Distribution Plant Depreciation Expense</b>									
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	365	0	0	0
16	373	Street Lighting & Signal Systems	PLT373	0	0	0	54,913	0	0
17		Other	DISTPS	0	0	0	0	0	0
18		Total All Distribution Depreciation Expense		\$0	\$0	\$371	\$59,293	\$0	\$3,055
19		General Plant Depreciation Expense	GENLIPS	\$20,297	\$0	\$35	\$12,750	\$0	\$648
20		Total Depreciation Expense		\$253,787	\$0	\$451	\$96,091	\$0	\$4,518
<b>Taxes Other Than Income Taxes</b>									
21		Property Tax - Production	OPROD	\$61,153	\$0	\$0	\$2,351	\$0	\$0
22	408	Property Tax - Transmission	DTEHV	0	0	0	0	0	0
23	408	Property Tax - Distribution	DISTPS	0	0	145	49,030	0	2,653
24	408	Property Tax - General	GENLIPS	3,259	0	6	2,047	0	104
25	408	Payroll	TOTPS	4,900	0	9	3,078	0	156
26	408	Medical and Dental	TOTPS	1,156	0	2	726	0	37
27	408	Other	TOTPS	220	0	0	138	0	7
28	408	Total Taxes Other Than Income Taxes		\$70,688	\$0	\$161	\$57,971	\$0	\$2,957
29		Interest on Customer Deposits		\$0	\$0	\$0	\$0	\$0	\$0
30	431	Customer Deposit Interest Expense	DISTPS	\$0	\$0	\$0	\$0	\$0	\$0
31		Income Taxes		\$39,135	\$0	\$68	\$24,583	\$0	\$1,249
32	409	Current Income Tax - State & Federal	TOTPS	\$1,387,982	\$4,254,913	\$2,860	\$281,135	\$41,009	\$151,515
33		Total Operating Expense - Excluding Income Taxes		\$1,427,117	\$4,254,913	\$2,928	\$305,718	\$41,009	\$152,763
34		Total Operating Expense - Including Taxes		\$1,427,117	\$4,254,913	\$2,928	\$305,718	\$41,009	\$152,763

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	\$5,316,898	\$0	\$2,329,157	\$0	\$2,513,777	\$0	\$0	\$2,374,166
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	60,410,318	60,410,318	0	0	0	60,410,318	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	\$171,860,268	\$171,860,268	\$0	\$0	\$0	\$171,860,268	\$0	\$0	\$0
22		Total Production Plant	\$171,860,268	\$171,860,268	\$0	\$0	\$0	\$171,860,268	\$0	\$0	\$0
23	350-359	Transmission									
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, & Fittings	74,467,314	74,467,314	0	44,680,388	0	0	0	0	29,786,926
31	365	Overhead Conductors & Devices	63,488,578	63,488,578	0	22,221,002	0	0	0	0	41,267,576
32	366	Underground Conduit	18,173,564	18,173,564	0	18,173,564	0	0	0	0	0
33	367	Underground Conductors & Devices	39,003,990	25,352,594	0	13,651,397	0	0	0	0	0
34	368	Line Transformers	65,409,315	26,163,726	0	39,245,589	0	0	0	0	26,163,726
35	369	Services	13,979,252	0	0	13,979,252	0	0	0	0	0
36	370	Meters	7,287,096	0	0	7,287,096	0	0	0	0	0
37	373	Street Lighting & Signal Systems	3,973,928	3,973,928	0	0	0	0	0	0	0
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	\$159,238,268	\$0	\$0	\$0	\$0	\$162,315,440
40		Total Plant Excluding Intang. & General plant	\$522,740,517	\$363,502,229	\$0	\$159,238,268	\$0	\$171,860,268	\$0	\$0	\$162,315,440
41	389-398	General Plant	\$37,158,791	25,839,404	0	11,319,387	0	12,216,615	0	0	11,538,125
42		TOTAL PLANT IN SERVICE	\$567,545,363	\$394,655,550	\$0	\$172,886,832	\$0	\$186,590,660	\$0	\$0	\$176,227,731

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
<b>Less: Accumulated Depreciation</b>											
1		Total Intangible Plant AD	\$2,493,520	\$1,733,939	\$0	\$759,581	\$0	\$819,789	\$0	\$0	\$774,259
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		<b>Distribution Plant AD</b>									
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	0	0	2,952,870	0	0	0	0	0
20	374	Asset Retirement Obligation	0	0	0	0	0	0	0	0	0
21		Total Distribution AD	\$205,513,309	\$108,405,589	\$0	\$95,107,720	\$0	\$0	\$0	\$0	\$92,247,260
22		General Plant Accumulated Depreciation	\$17,203,281	\$11,962,782	\$0	\$5,240,499	\$0	\$5,655,886	\$0	\$0	\$5,341,767
23		TOTAL ACCUMULATED DEPRECIATION	\$260,863,085	\$159,755,286	\$0	\$101,107,800	\$0	\$44,128,650	\$0	\$0	\$98,363,287
24		<b>Working Capital</b>									
25	n/a	Cash Working Capital	(\$4,918,775)	(\$3,420,407)	\$0	(\$1,498,367)	\$0	(\$1,617,135)	\$0	\$0	(\$1,527,322)
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	7,894,731	0	3,458,420	0	3,732,551	0	0	3,525,252
28	165	Prepayments	743,547	517,046	0	226,501	0	244,454	0	0	230,878
29		Total Working Capital	\$7,454,354	\$5,267,800	\$0	\$2,186,554	\$0	\$2,636,300	\$0	\$0	\$2,228,807
30		<b>Less: Customer Contributions</b>									
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)	(230,282)	0	(191,363)	0	0	0	0	(195,051)
34		Total Customer Contributions	(\$8,682,750)	(\$4,491,397)	\$0	(\$191,363)	\$0	\$0	\$0	\$0	(\$195,051)
35		<b>Other Rate Base</b>									
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		<b>Less: Accumulated Deferred Taxes (ADT)</b>									
41	190	ADT	\$15,091,263	\$10,494,131	\$0	\$4,597,131	\$0	\$4,961,522	\$0	\$0	\$4,685,967
42	282	ADT - Other Property	(50,252,371)	(34,944,390)	0	(15,307,980)	0	(16,521,363)	0	0	(15,603,795)
43		Total Accumulated Deferred Taxes	(\$35,161,108)	(\$24,450,259)	\$0	(\$10,710,849)	\$0	(\$11,559,841)	\$0	\$0	(\$10,917,827)
44		TOTAL RATE BASE	\$270,292,773	\$207,229,389	\$0	\$63,063,384	\$0	\$133,538,469	\$0	\$0	\$68,980,373

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	ENERGY			CUSTOMER DELIVERY	METER	BILLING & COLLECTIONS
				DISTRIBUTION SECONDARY	FUEL	CUSTOMER			
1	301-303	Total Intangible Plant	\$7,646,054	\$428,955	\$0	\$0	\$2,222,569	\$1,065,887	\$0
2		Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0
3	310	Land & Land Rights							
4	311	Structures & Improvements							
5	312	Boiler Plant Equipment							
6	313	Engines & Engine-Driven Generators							
7	314	Turbogenerator Units							
8	315	Accessory Electric Equipment							
9	316	Miscellaneous Power Plant Equipment							
10	114	San Juan & Irvington Acquisition Adjustment							
11	102	Electric Plant Purchased or Sold							
12		Total Steam Production	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13		Other Production Plant							
14	340	Land & Land Rights	(\$125,742)	\$0	\$0	\$0	\$0	\$0	\$0
15	341	Structures & Improvements	6,849,569						
16	342	Fuel Holders, Producers, & Accessories	2,826,837						
17	343	Prime Movers	60,410,318						
18	344	Generators	73,947,185						
19	345	Accessory Electric Equipment	13,563,682						
20	346&347	Miscellaneous Power Plant Equipment	14,388,420						
21		Total Other Production Plant	\$171,860,268	\$0	\$0	\$0	\$0	\$0	\$0
22		Total Production Plant	\$171,860,268	\$0	\$0	\$0	\$0	\$0	\$0
23	350-359	Transmission	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	XXX	Intentionally Blank	0	0	0	0	0	0	0
25		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26		Distribution Plant							
27	360	Land & Rights	\$837,790	\$0	\$0	\$0	\$0	\$0	\$0
28	361	Structures & Improvements	6,085,135						
29	362	Station Equipment	58,174,288						
30	364	Poles, Towers, & Fixtures	74,467,314				44,680,388		
31	365	Overhead Conductors & Devices	63,486,578				22,221,002		
32	366	Underground Conduit	18,173,564				18,173,564		
33	367	Underground Conductors & Devices	39,003,990				13,651,397		
34	368	Line Transformers	65,409,315				39,245,589		
35	369	Services	7,287,096				13,979,252		
36	370	Meters	3,973,928				7,287,096		
37	373	Street Lighting & Signal Systems							
38	374	Asset Retirement Obligation							
39		Total Distribution Plant	\$350,880,250	\$29,326,522	\$0	\$0	\$151,951,192	\$7,287,096	\$0
40		Total Plant Excluding Intang. & General Plant	\$522,740,517	\$29,326,522	\$0	\$0	\$151,951,192	\$7,287,096	\$0
41	389-398	General Plant	\$37,158,791	2,084,664	0	0	10,803,387	518,000	0
42		TOTAL PLANT IN SERVICE	\$567,545,363	\$31,840,140	\$0	\$0	\$164,975,148	\$7,911,684	\$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	ENERGY			UNCOLLECTIBLES	CUSTOMER DELIVERY	METER	CUSTOMER BILLING & COLLECTIONS
				FUEL	CUSTOMER	UNCOLLECTIBLES				
1		Total Intangible Plant AD	\$2,493,520	\$0	\$0	\$0	\$724,821	\$34,760	\$0	
		Less: Accumulated Depreciation								
2		Production Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
3		Other Production Plant	37,652,975	0	0	0	0	0	0	
4		Total Production Plant AD	\$37,652,975	\$0	\$0	\$0	\$0	\$0	\$0	
5		Transmission Non-EHV (138 KV & below) AD	0	0	0	0	0	0	0	
6		Transmission EHV (345 KV & above) AD	0	0	0	0	0	0	0	
7		Total Transmission Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8		Distribution Plant AD								
9	360	Land & Rights	\$58,400	\$0	\$0	\$0	\$0	\$0	\$0	
10	361	Structures & Improvements	2,360,634	0	0	0	0	0	0	
11	362	Station Equipment	24,187,350	0	0	0	0	0	0	
12	364	Poles, Towers, & Fixtures	59,419,065	0	0	0	35,651,439	0	0	
13	365	Overhead Conductors & Devices	40,236,966	0	0	0	14,082,938	0	0	
14	366	Underground Conduit	8,289,171	0	0	0	7,110,632	0	0	
15	367	Underground Conductors & Devices	20,316,091	0	0	0	8,289,171	0	0	
16	368	Line Transformers	39,298,056	0	0	0	23,578,834	0	0	
17	369	Services	8,209,556	0	0	0	8,209,556	0	0	
18	370	Meters	(1,813,849)	0	0	0	(1,813,849)	0	0	
19	373	Street Lighting & Signal Systems	2,952,870	0	0	0	0	0	0	
20	374	Asset Retirement Obligation	0	0	0	0	0	0	0	
21		Total Distribution AD	\$203,513,309	\$0	\$0	\$0	\$96,821,569	(\$1,813,849)	\$0	
22		General Plant Accumulated Depreciation	\$17,203,281	\$0	\$0	\$0	\$5,000,682	\$239,817	\$0	
23		TOTAL ACCUMULATED DEPRECIATION	\$260,863,085	\$0	\$0	\$0	\$102,647,072	(\$1,539,272)	\$0	
24		Working Capital								
25	n/a	Cash Working Capital	(\$4,918,775)	\$0	\$0	\$0	(\$1,428,799)	(\$68,569)	\$0	
26	151, 152	Fuel Inventory	276,430	0	0	0	0	0	0	
27	154, 163	Materials & Supplies	11,353,152	0	0	0	3,300,155	158,265	0	
28	165	Prepayments	743,547	0	0	0	216,136	10,365	0	
29		Total Working Capital	\$7,454,354	\$0	\$0	\$0	\$2,086,492	\$100,062	\$0	
30		Less: Customer Contributions								
31	252	Customer Advances for Construction	(\$3,833,219)	\$0	\$0	\$0	\$0	\$0	\$0	
32	235	Customer Deposits	(4,427,886)	0	0	0	0	0	0	
33	230&233	Deferred Credits - Asset Retirement	(423,645)	0	0	0	(8,757)	0	0	
34		Total Customer Contributions	(\$8,682,750)	\$0	\$0	\$0	(\$182,596)	(\$8,757)	\$0	
35		Other Rate Base								
36	105.0	Plant Held for Future Use - Transmission Plant (Non-EHV)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
37	182.3	Regulatory Assets	0	0	0	0	0	0	0	
38	254	Regulatory Liabilities	0	0	0	0	0	0	0	
39		Total Other Rate Base	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
40		Less: Accumulated Deferred Taxes (ADIT)								
41	190	ADIT	\$15,091,263	\$0	\$0	\$0	\$4,386,756	\$210,375	\$0	
42	282	ADIT - Other Property	(50,252,371)	0	0	0	(14,607,453)	(700,527)	0	
43		Total Accumulated Deferred Taxes	(\$35,161,108)	\$0	\$0	\$0	(\$10,220,697)	(\$490,152)	\$0	
44		TOTAL RATE BASE	\$270,282,773	\$0	\$0	\$0	\$54,011,276	\$9,052,309	\$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	METER READING
1	302-303	Total Intangible Plant	\$7,646,054	\$0
2		Total Steam Production		
3	310	Land & Land Rights	\$0	\$0
4	311	Structures & Improvements	0	0
5	312	Boiler Plant Equipment	0	0
6	313	Engines & Engine-Driven Generators	0	0
7	314	Turbogenerator Units	0	0
8	315	Accessory Electric Equipment	0	0
9	316	Miscellaneous Power Plant Equipment	0	0
10	114	San Juan & Irvington Acquisition Adjustment	0	0
11	102	Electric Plant Purchased or Sold	0	0
12		Total Steam Production	\$0	\$0
13		Other Production Plant		
14	340	Land & Land Rights	(\$125,742)	\$0
15	341	Structures & Improvements	6,849,569	0
16	342	Fuel Holders, Producers, & Accessories	2,826,837	0
17	343	Prime Movers	60,410,318	0
18	344	Generators	73,947,185	0
19	345	Accessory Electric Equipment	13,563,682	0
20	346&347	Miscellaneous Power Plant Equipment	14,388,420	0
21		Total Other Production Plant	\$171,860,268	\$0
22		Total Production Plant	\$171,860,268	\$0
23	350-359	Transmission	\$0	\$0
24	XXX	Intentionally Blank	0	0
25		Total Transmission Plant	\$0	\$0
26		Distribution Plant		
27	360	Land & Rights	\$837,790	\$0
28	361	Structures & Improvements	6,085,135	0
29	362	Station Equipment	58,174,288	0
30	364	Poles, Towers, & Fixtures	74,467,314	0
31	365	Overhead Conductors & Devices	63,488,578	0
32	366	Underground Conduit	18,173,564	0
33	367	Underground Conductors & Devices	39,003,990	0
34	368	Line Transformers	65,409,315	0
35	369	Services	13,575,252	0
36	370	Meters	7,287,096	0
37	373	Street Lighting & Signal Systems	3,973,928	0
38	374	Asset Retirement Obligation	0	0
39		Total Distribution Plant	\$350,880,250	\$0
40		Total Plant Excluding Intang. & General Plant	\$522,740,517	\$0
41	389-398	General Plant	\$37,158,791	0
42		TOTAL PLANT IN SERVICE	\$567,545,363	\$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	METER READING
1		Less: Accumulated Depreciation		\$0
		Total Intangible Plant AD	\$2,493,520	\$0
2		Production Plant	\$0	\$0
3		Other Production Plant	37,652,975	0
4		Total Production Plant AD	\$37,652,975	\$0
5		Transmission Non-EHV (138 KV & below) AD	0	0
6		Transmission EHV (345 KV & above) AD	0	0
7		Total Transmission Plant	\$0	\$0
8		Distribution Plant AD		
9	360	Land & Rights	\$58,400	\$0
10	361	Structures & Improvements	2,560,634	0
11	362	Station Equipment	24,187,350	0
12	364	Poles, Towers, & Fixtures	59,419,065	0
13	365	Overhead Conductors & Devices	40,236,966	0
14	366	Underground Conduit	8,289,171	0
15	367	Underground Conductors & Devices	20,316,091	0
16	368	Line Transformers	39,298,056	0
17	369	Services	8,200,556	0
18	370	Meters	(1,813,849)	0
19	373	Street Lighting & Signal Systems	2,952,870	0
20	374	Asset Retirement Obligation	0	0
21		Total Distribution AD	\$203,513,309	\$0
22		General Plant Accumulated Depreciation	\$17,203,281	\$0
23		TOTAL ACCUMULATED DEPRECIATION	\$260,863,085	\$0
24		Working Capital		
25	n/a	Cash Working Capital	(\$4,918,775)	\$0
26	151, 152	Fuel Inventory	276,430	0
27	154, 163	Materials & Supplies	11,353,152	0
28	165	Prepayments	743,547	0
29		Total Working Capital	\$7,454,354	\$0
30		Less: Customer Contributions		
31	252	Customer Advances for Construction	(\$3,833,219)	\$0
32	235	Customer Deposits	(4,427,886)	0
33	230&233	Deferred Credits - Asset Retirement	(421,645)	0
34		Total Customer Contributions	(\$8,682,750)	\$0
35		Other Rate Base		
36	105.0	Plant Held for Future Use - Transmission Plant (Non-EHV)	\$0	\$0
37	182.3	Regulatory Assets	0	0
38	254	Regulatory Liabilities	0	0
39		Total Other Rate Base	\$0	\$0
40		Less: Accumulated Deferred Taxes (ADIT)		
41	190	ADIT	\$15,091,265	\$0
42	282	ADIT - Other Property	(50,252,371)	0
43		Total Accumulated Deferred Taxes	(\$35,161,108)	\$0
44		TOTAL RATE BASE	\$270,292,773	\$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
1	500	Steam Power Generation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	501	Operation Supervision & Engineering	0	0	0	0	0	0	0
3	502	PPFAC - FUEL	0	0	0	0	0	0	0
4	505	Steam Expenses	0	0	0	0	0	0	0
5	506	Electric Expenses	0	0	0	0	0	0	0
6	507	Miscellaneous Steam Power Expenses	0	0	0	0	0	0	0
7	510	Rents	0	0	0	0	0	0	0
8	511	Maintenance Supervision & Engineering	0	0	0	0	0	0	0
9	512	Maintenance of Structures	0	0	0	0	0	0	0
10	513	Maintenance of Boiler Plant	0	0	0	0	0	0	0
11	514	Maintenance of Electric Plant	0	0	0	0	0	0	0
12	411	Maintenance Miscellaneous Steam Plant	0	0	0	0	0	0	0
13	412	FAS 143 Accretion Expense	0	0	0	0	0	0	0
14		Loss from Disposition of Utility Plant	0	0	0	0	0	0	0
		Total Steam Power Generation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15		Other Power Generation Expense	\$3,405,721	\$3,405,721	\$0	\$0	\$0	\$3,405,721	\$0
16	546	Operation Supervision & Engineering	5,543,690	0	5,543,690	0	0	0	0
17	547	PPFAC - Fuel	669,155	669,155	0	0	0	669,155	0
18	548 & 549	Generation Exp & Misc Other Power Generation	0	0	0	0	0	0	0
19	550	Rents	0	0	0	0	0	0	0
20	551	Maintenance Supervision & Engineering	6,512	6,512	0	0	0	6,512	0
21	552-554	Maintenance Structures, Generating, Other	1,384,519	1,384,519	0	0	0	1,384,519	0
22	407	Regulatory Asset Amortization	0	0	0	0	0	0	0
23		Total Other Power Generation Expense	\$11,009,597	\$5,465,907	\$5,543,690	\$0	\$0	\$5,465,907	\$0
24		Total Production Expense	\$11,009,597	\$5,465,907	\$5,543,690	\$0	\$0	\$5,465,907	\$0
25		Other Power Supply Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26	555	PPFAC - Purchased Power	70,746,203	0	70,746,203	0	0	0	0
27	555	PPFAC - DEMAND	0	0	0	0	0	0	0
28	555	PPFAC - ENERGY	70,746,203	0	70,746,203	0	0	0	0
29		TOTAL PURCHASED POWER	70,746,203	0	70,746,203	0	0	0	0
30	556	System Control and Load Dispatching	0	0	0	0	0	0	0
31	557	Other Expenses and Accretion Expense	916,543	916,543	0	0	0	916,543	0
32		Total Power Supply Expense	\$71,662,745	\$916,543	\$70,746,203	\$0	\$0	\$916,543	\$0
33	565	Trans of Electricity by Others - PPFAC Eligible	\$9,014,026	\$0	\$9,014,026	\$0	\$0	\$0	\$0
34	565	Trans of Electricity by Others - PPFAC Non-Eligible	14,511,531	14,511,531	0	0	0	0	14,511,531
35		Total Transmission Plant	\$23,525,557	\$14,511,531	\$9,014,026	\$0	\$0	\$0	\$14,511,531

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
<b>Distribution Plant</b>										
1	580	Operation Supervision & Engineering	\$416,745	\$270,884	\$0	\$145,861	\$0	\$0	\$0	\$0
2	581	Load Dispatching	856,107	856,107	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	540,351	351,228	0	\$189,123	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	901,741	901,741	0	0	0	0	0	0
14	593	Maintenance of Overhead Lines	585,044	380,279	0	204,765	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	7,662	0	6,366	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		<b>Total Distribution Plant</b>	<b>\$5,497,311</b>	<b>\$3,230,233</b>	<b>\$0</b>	<b>\$2,267,078</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Customer Account Expense</b>										
23	901	Supervision	\$342,034	\$0	\$0	\$342,034	\$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	374,037	374,037	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	117,828	0	0	117,828	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		<b>Total Customer Account Expense</b>	<b>\$4,783,161</b>	<b>\$374,037</b>	<b>\$0</b>	<b>\$4,409,125</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operation and Maintenance Expense Excluding Fuel &amp; Power Supply Expense &amp; ABG</b>										
32			<b>\$39,271,936</b>	<b>\$23,581,708</b>	<b>\$9,014,026</b>	<b>\$6,676,202</b>	<b>\$0</b>	<b>\$5,465,907</b>	<b>\$14,511,531</b>	
<b>Administrative and General Expense</b>										
33	920-935		<b>\$7,689,965</b>	<b>4,429,548</b>	<b>0</b>	<b>3,260,417</b>	<b>\$0</b>	<b>\$2,669,352</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Operation and Maintenance Expense</b>										
34			<b>\$124,168,337</b>	<b>\$28,927,799</b>	<b>\$85,303,918</b>	<b>\$9,936,620</b>	<b>\$0</b>	<b>\$9,051,802</b>	<b>\$14,511,531</b>	

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
<b>Depreciation and Amortization</b>									
1	301-303	Total Intangible Plant Depreciation Expense	\$1,836,827	\$1,277,289	\$0	\$559,538	\$0	\$603,890	\$0
2	500-547	Production Depreciation Expense	\$4,912,792	\$4,912,792	\$0	\$0	\$0	\$4,912,792	\$0
3		Transmission EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EXPENSE	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5		Total Transmission Depreciation Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6		Distribution Plant Depreciation Expense							
7	360	Land & Rights	\$1,070	\$1,070	\$0	\$0	\$0	\$0	\$0
8	361	Structures & Improvements	85,623	0	0	0	0	0	0
9	362	Station Equipment	913,346	913,346	0	0	0	0	0
10	364	Poles, Towers, & Fixtures	652,041	260,816	0	391,224	0	0	0
11	365	Overhead Conductors & Devices	734,953	477,720	0	257,234	0	0	0
12	366	Underground Conduit	211,032	0	0	211,032	0	0	0
13	367	Underground Conductors & Devices	546,264	355,072	0	191,192	0	0	0
14	368	Line Transformers	1,276,133	510,453	0	765,680	0	0	0
15	369	Services	155,540	0	0	155,540	0	0	0
16	370	Meters	220,357	0	0	220,357	0	0	0
17	373	Street Lighting & Signal Systems	54,913	54,913	0	0	0	0	0
18		Other	0	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
20		General Plant Depreciation Expense	1,458,652	1,014,300	0	444,351	0	479,551	0
21		Total Depreciation Expense	\$13,059,523	\$9,863,395	\$0	\$3,196,129	\$0	\$5,996,233	\$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
24	408	Property Tax - Transmission	0	0	0	0	0	0	0
25	408	Property Tax - Distribution	4,010,589	2,190,483	0	1,820,106	0	0	0
26	408	Property Tax - General	234,225	162,875	0	71,350	0	77,006	0
27	408	Payroll	352,161	244,885	0	107,276	0	115,779	0
28	408	Medical and Dental	83,077	57,770	0	25,307	0	27,313	0
29	408	Other	15,775	10,969	0	4,805	0	5,186	0
30		Total Taxes Other Than Income Taxes	\$6,140,682	\$4,111,857	\$0	\$1,028,845	\$0	\$1,670,139	\$0
31		Interest on Customer Deposits							
32	431	Customer Deposit Interest Expense	\$7,440	\$7,440	\$0	\$0	\$0	\$0	\$0
33		Income Taxes							
34	409	Current Income Tax - State & Federal	\$2,812,440	\$1,955,709	\$0	\$856,731	\$0	\$924,640	\$0
35		Total Operating Expense - Excluding Income Taxes	\$143,375,982	\$42,910,471	\$65,303,918	\$15,161,593	\$0	\$16,718,175	\$14,511,531
36		Total Operating Expense - Including Taxes	\$146,188,423	\$44,866,180	\$65,303,918	\$16,018,325	\$0	\$17,642,814	\$14,511,531

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	Blank	DISTRIBUTION PRIMARY
1	500	Steam Power Generation Expense			\$0
2	501	Operation Supervision & Engineering	\$0	\$0	\$0
3	502	PPFAC - FUEL	0	0	0
4	505	Steam Expenses	0	0	0
5	506	Electric Expenses	0	0	0
6	507	Miscellaneous Steam Power Expenses	0	0	0
7	510	Rents	0	0	0
8	511	Maintenance Supervision & Engineering	0	0	0
9	512	Maintenance of Structures	0	0	0
10	513	Maintenance of Boiler Plant	0	0	0
11	514	Maintenance of Electric Plant	0	0	0
12	411	Maintenance Miscellaneous Steam Plant	0	0	0
13	412	FAS 143 Accretion Expense	0	0	0
14		Loss from Disposition of Utility Plant	0	0	0
		<b>Total Steam Power Generation Expense</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
15		<b>Other Power Generation Expense</b>			
16	546	Operation Supervision & Engineering	\$3,405,721	\$0	\$0
17	547	PPFAC - Fuel	5,543,690	0	0
18	548 & 549	Generation Exp & Misc Other Power Generation	669,155	0	0
19	550	Rents	0	0	0
20	551	Maintenance Supervision & Engineering	6,512	0	0
21	552-554	Maintenance Structures, Generating, Other	1,384,519	0	0
22	407	Regulatory Asset Amortization	0	0	0
23		<b>Total Other Power Generation Expense</b>	<b>\$11,009,597</b>	<b>\$0</b>	<b>\$0</b>
24		<b>Total Production Expense</b>	<b>\$11,009,597</b>	<b>\$0</b>	<b>\$0</b>
25		<b>Other Power Supply Expense</b>			
26		PPFAC - Purchased Power			
27	555	PPFAC - DEMAND	\$0	\$0	\$0
28	555	PPFAC - ENERGY	70,746,203	0	0
29		<b>TOTAL PURCHASED POWER</b>	<b>70,746,203</b>	<b>0</b>	<b>0</b>
30	556	System Control and Load Dispatching	0	\$0	\$0
31	557	Other Expenses and Accretion Expense	916,543	0	0
32		<b>Total Power Supply Expense</b>	<b>\$71,662,745</b>	<b>\$0</b>	<b>\$0</b>
33	565	Trans of Electricity by Others - PPFAC Eligible	\$9,014,026	\$0	\$0
34	565	Trans of Electricity by Others - PPFAC Non-Eligible	14,511,531	0	0
35		<b>Total Transmission Plant</b>	<b>\$23,525,557</b>	<b>\$0</b>	<b>\$0</b>

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	Blank	DISTRIBUTION PRIMARY
		Distribution Plant			
1	580	Operation Supervision & Engineering	\$416,745	\$0	\$270,884
2	581	Load Dispatching	856,107	0	856,107
3	582	Station Expenses	69,023	0	69,023
4	583	Overhead Line Expenses	540,351	0	351,228
5	584	Underground Line Expenses	309,851	0	0
6	585	Street Lighting & Signal System Expenses	0	0	0
7	586	Meter Expenses	711,222	0	0
8	587	Customer Installations Expense	76,287	0	0
9	588	Miscellaneous Distribution Expenses	756,371	0	302,548
10	589	Rents	26,605	0	26,605
11	590	Maintenance Supervision & Engineering	25	0	16
12	591	Maintenance of Structures	0	0	0
13	592	Maintenance of Station Equipment	901,741	0	901,741
14	593	Maintenance of Overhead Lines	585,044	0	380,279
15	594	Maintenance of Underground Lines	102,120	0	0
16	595	Maintenance of Line Transformers	92,619	0	37,047
17	596	Maintenance of Street Lighting & Signal Systems	27,094	0	0
18	597	Maintenance of Meters	2,080	0	0
19	598	Maintenance of Miscellaneous Distribution Plant	14,028	0	7,662
20	407	Regulatory Asset Amortization	0	0	0
21		Other	0	0	0
22		Total Distribution Plant	\$5,497,311	\$0	\$3,203,139
		Customer Account Expense			
23	901	Supervision	\$342,034	\$0	\$0
24	902	Meter Reading Expenses	651,708	0	0
25	903	Customer Records & Collection Expenses	2,889,804	0	0
26	904	Uncollectible Accounts	374,037	0	0
27	905	Miscellaneous Customer Accounts Expenses	(2,533)	0	0
28	908	Customer Assistance Expenses	117,828	0	0
29	909	Informational and Instructional Advertising Expenses	407,788	0	0
30	910	Miscellaneous Customer Service & Informational Expenses	2,496	0	0
31		Total Customer Account Expense	\$4,783,161	\$0	\$0
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G	\$39,271,936	\$0	\$3,203,139
33	920-935	Administrative and General Expense	\$7,689,965	\$0	\$1,564,298
34		Total Operation and Maintenance Expense	\$124,168,337	\$0	\$4,767,437

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	Blank	DISTRIBUTION PRIMARY
1	301-303	Depreciation and Amortization			
		Total Intangible Plant Depreciation Expense	\$1,836,827	\$0	\$570,351
2	500-547	Production Depreciation Expense	\$4,912,792	\$0	\$0
3		Transmission EXPENSE	\$0	\$0	\$0
4		Transmission EXPENSE	0	0	0
5		Total Transmission Depreciation Expense	\$0	\$0	\$0
6		Distribution Plant Depreciation Expense			
7	360	Land & Rights	\$1,070	\$0	\$1,070
8	361	Structures & Improvements	85,623	0	85,623
9	362	Station Equipment	913,346	0	913,346
10	364	Poles, Towers, & Fixtures	652,041	0	260,816
11	365	Overhead Conductors & Devices	734,953	0	477,720
12	366	Underground Conduit	211,032	0	0
13	367	Underground Conductors & Devices	346,264	0	0
14	368	Line Transformers	1,276,133	0	510,453
15	369	Services	155,540	0	0
16	370	Meters	220,357	0	0
17	373	Street Lighting & Signal Systems	54,913	0	0
18		Other	0	0	0
19		Total All Distribution Depreciation Expense	\$4,851,273	\$0	\$2,248,028
20		General Plant Depreciation Expense	1,458,632	0	452,918
21		Total Depreciation Expense	\$13,059,523	\$0	\$3,272,297
22		Taxes Other Than Income Taxes			
23	408	Property Tax - Production	\$1,444,855	\$0	\$0
24	408	Property Tax - Transmission	0	0	0
25	408	Property Tax - Distribution	0	0	0
26	408	Property Tax - General	4,010,589	0	1,855,278
27	408	Payroll	234,225	0	72,729
28	408	Medical and Dental	352,161	0	109,349
29	408	Other	83,077	0	25,796
30	408	Other	15,775	0	4,898
31		Total Taxes Other Than Income Taxes	\$6,140,682	\$0	\$2,068,051
32		Interest on Customer Deposits	\$7,440	\$0	\$0
33	431	Customer Deposit Interest Expense			
34		Income Taxes	\$2,812,440	\$0	\$873,287
35	409	Current Income Tax - State & Federal			
36		Total Operating Expense - Excluding Income Taxes	\$143,375,982	\$0	\$10,107,784
37		Total Operating Expense - Including Taxes	\$146,188,423	\$0	\$10,981,071





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	ENERGY				CUSTOMER			
				DEMAND	FUEL	Cust	Blank	METER	BILL & COLLECT	METER READING	
				DIST. SECONDARY				Customer Delivery			
1	580	Distribution Plant									
2	581	Operation Supervision & Engineering	\$416,745	\$0	\$0	\$0	\$0	\$145,861	\$0	\$0	\$0
3	582	Load Dispatching	856,107	0	0	0	0	0	0	0	0
4	583	Station Expenses	69,023	0	0	0	0	0	0	0	0
5	584	Overhead Line Expenses	540,351	0	0	0	0	189,123	0	0	0
6	585	Underground Line Expenses	309,851	0	0	0	0	309,851	0	0	0
7	586	Street Lighting & Signal System Expenses	0	0	0	0	0	0	0	0	0
8	587	Meter Expenses	721,222	0	0	0	0	0	721,222	0	0
9	588	Customer Installations Expense	76,287	0	0	0	0	0	76,287	0	0
10	589	Miscellaneous Distribution Expenses	756,371	0	0	0	0	453,823	0	0	0
11	590	Rents	26,605	0	0	0	0	0	0	0	0
12	591	Maintenance Supervision & Engineering	25	0	0	0	0	9	0	0	0
13	592	Maintenance of Structures	0	0	0	0	0	0	0	0	0
14	593	Maintenance of Station Equipment	901,741	0	0	0	0	0	0	0	0
15	594	Maintenance of Overhead Lines	585,044	0	0	0	0	204,765	0	0	0
16	595	Maintenance of Underground Lines	102,120	0	0	0	0	102,120	0	0	0
17	596	Maintenance of Line Transformers	92,619	0	0	0	0	55,571	0	0	0
18	597	Maintenance of Street Lighting & Signal Systems	27,094	0	0	0	0	0	0	0	0
19	598	Maintenance of Meters	2,080	0	0	0	0	0	2,080	0	0
20	407	Maintenance of Miscellaneous Distribution Plant	14,028	0	0	0	0	6,366	0	0	0
21		Regulatory Asset Amortization	0	0	0	0	0	0	0	0	0
22		Other	0	0	0	0	0	0	0	0	0
		Total Distribution Plant	\$5,487,311	\$27,094	\$0	\$0	\$0	\$1,467,488	\$0	\$0	\$0
23	901	Customer Account Expense									
24	902	Supervision	\$342,034	\$0	\$0	\$0	\$0	\$0	\$0	\$279,093	\$62,941
25	903	Meter Reading Expenses	651,708	0	0	0	0	0	0	0	651,708
26	904	Customer Records & Collection Expenses	2,889,804	0	0	0	0	0	0	2,889,804	0
27	905	Uncollectible Accounts	374,037	374,037	0	0	0	0	0	0	0
28	908	Miscellaneous Customer Accounts Expenses	(2,533)	0	0	0	0	0	0	(2,067)	(466)
29	909	Customer Assistance Expenses	117,828	0	0	0	0	0	0	96,145	21,683
30	910	Informational and Instructional Advertising Expenses	407,788	0	0	0	0	0	0	332,747	75,041
31		Miscellaneous Customer Service & Informational Expenses	2,496	0	0	0	0	0	0	2,037	459
		Total Customer Account Expense	\$4,783,161	\$374,037	\$0	\$0	\$0	\$0	\$0	\$3,597,759	\$811,366
32		Total Operation and Maintenance Expense Excluding Fuel & Power Supply Expense & A&G	\$39,271,936	\$401,131	\$9,014,026	\$0	\$0	\$1,467,488	\$0	\$3,597,759	\$811,366
33	920-935	Administrative and General Expense	\$7,689,965	\$195,898	\$0	\$0	\$0	\$716,669	\$390,491	\$1,757,016	\$396,242
34		Total Operation and Maintenance Expense	\$124,168,337	\$597,028	\$85,303,918	\$0	\$0	\$2,184,157	\$1,190,080	\$5,354,775	\$1,207,607

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		ENERGY		DEMAND		CUSTOMER			
			COMPANY		FUEL	Cust	Blank	Customer Delivery	METER	BILL & COLLECT	METER READING	
<b>Depreciation and Amortization</b>												
1	301-303	Total Intangible Plant Depreciation Expense	\$1,836,827		\$103,049	\$0	\$0	\$0	\$533,932	\$25,606	\$0	\$0
2	500-547	Production Depreciation Expense	\$4,912,792		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3		Transmission EXPENSE	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4		Transmission EXPENSE	0		0	0	0	0	0	0	0	0
5		Total Transmission Depreciation Expense	\$0		\$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	\$0
8	361	Structures & Improvements	85,623		0	0	0	0	0	0	0	0
9	362	Station Equipment	913,346		0	0	0	0	0	0	0	0
10	364	Poles, Towers, & Fixtures	652,041		0	0	0	0	391,224	0	0	0
11	365	Overhead Conductors & Devices	734,953		0	0	0	0	257,234	0	0	0
12	366	Underground Conduit	211,032		0	0	0	0	211,032	0	0	0
13	367	Underground Conductors & Devices	546,264		355,072	0	0	0	191,192	0	0	0
14	368	Line Transformers	1,276,133		0	0	0	0	765,680	0	0	0
15	369	Services	155,540		0	0	0	0	155,540	0	0	0
16	370	Meters	220,357		0	0	0	0	220,357	0	0	0
17	373	Street Lighting & Signal Systems	54,913		54,913	0	0	0	0	0	0	0
18		Other	0		0	0	0	0	0	0	0	0
19		Total All Distribution Depreciation Expense	\$4,851,273		\$409,985	\$0	\$0	\$0	\$1,971,902	\$220,357	\$0	\$0
20		General Plant Depreciation Expense	1,458,632		81,831	0	0	0	423,998	20,334	0	0
21		Total Depreciation Expense	\$13,059,523		\$594,865	\$0	\$0	\$0	\$2,929,833	\$266,296	\$0	\$0
<b>Taxes Other Than Income Taxes</b>												
22	408	Property Tax - Production	\$1,444,855		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24	408	Property Tax - Transmission	0		0	0	0	0	0	0	0	0
25	408	Property Tax - Transmission	0		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	0
27	408	Property Tax - General	234,225		13,140	0	0	0	68,085	3,265	0	0
28	408	Payroll	352,161		19,757	0	0	0	102,367	4,909	0	0
29	408	Medical and Dental	83,077		4,661	0	0	0	24,149	1,158	0	0
30	408	Other	15,775		885	0	0	0	4,585	220	0	0
31		Total Taxes Other Than Income Taxes	\$6,140,682		\$373,647	\$0	\$0	\$0	\$1,936,001	\$92,844	\$0	\$0
32		Interest on Customer Deposits										
33	431	Customer Deposit Interest Expense	\$7,440		\$7,440	\$0	\$0	\$0	\$0	\$0	\$0	\$0
34		Income Taxes										
35	409	Current Income Tax - State & Federal	\$2,812,440		\$157,782	\$0	\$0	\$0	\$817,525	\$39,206	\$0	\$0
36		Total Operating Expense - Excluding Income Taxes	\$143,375,982		\$1,572,981	\$85,303,918	\$0	\$0	\$7,049,990	\$1,549,221	\$5,354,775	\$1,207,607
37		Total Operating Expense - Including Taxes	\$146,188,423		\$1,730,763	\$85,303,918	\$0	\$0	\$7,867,515	\$1,588,427	\$5,354,775	\$1,207,607

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	\$62,945,975	\$62,945,975	\$38,717,263	\$5,381,136	\$16,523,690	\$1,936,491	\$387,395
2	DEMAND PRODUCTION		29,019,837	17,676,925	2,507,484	7,525,561	1,229,490	80,378
3	DEMAND TRANSMISSION EXPENSE		14,511,531	8,775,515	1,248,374	3,849,842	614,192	23,609
4	DEMAND DISTRIBUTION PRIMARY		17,186,259	10,956,992	1,555,241	4,495,889	65,645	112,492
5	DEMAND DISTRIBUTION SECONDARY		2,228,348	1,307,831	70,039	652,399	27,164	170,915
6								
7	ENERGY COMPONENTS	85,303,918	85,303,918	44,744,079	6,324,606	29,939,312	4,254,913	41,009
8			85,303,918	44,744,079	6,324,606	29,939,312	4,254,913	41,009
9	CUSTOMER COMPONENTS	\$21,738,080	\$21,738,080	\$15,235,699	\$2,216,221	\$4,005,758	\$104,273	\$176,130
10	CUSTOMER DELIVERY		12,850,816	8,345,513	1,164,679	3,237,276	45,664	57,683
11	CUSTOMER METERS		2,324,882	1,568,357	438,898	299,469	12,843	5,315
12	CUSTOMER BILLING & COLLECTIONS		5,354,775	4,330,620	498,645	382,506	37,344	105,660
13	CUSTOMER METER READING		1,207,607	991,208	113,999	86,507	8,422	7,471
14	TOTAL COMPANY	\$169,987,974	\$169,987,974	\$98,697,041	\$13,921,963	\$50,468,760	\$6,295,676	\$604,534
15	PER UNIT COST							
16	DEMAND COMPONENTS	\$15.2200	\$15.72	\$19.20	\$19.42	\$9.95	\$11.26	\$0.0517
17	DEMAND PRODUCTION		\$7.02	\$8.77	\$9.05	\$4.53	\$7.15	\$0.0107
18	DEMAND TRANSMISSION EXPENSE		\$3.51	\$4.35	\$4.51	\$2.32	\$3.57	\$0.0032
19	DEMAND DISTRIBUTION PRIMARY		\$4.16	\$5.43	\$5.61	\$2.71	\$0.38	\$0.0150
20	DEMAND DISTRIBUTION SECONDARY		\$0.54	\$0.65	\$0.25	\$0.39	\$0.16	\$0.0228
21	ENERGY COMPONENTS	\$0.0533	\$0.0533	\$0.0543	\$0.0533	\$0.0532	\$0.0459	\$0.0145
22	ENERGY FUEL DIRECT (\$/kWh)		\$0.0533	\$0.0543	\$0.0533	\$0.0532	\$0.0459	\$0.0145
23	CUSTOMER COMPONENTS	\$19.0397	\$19.04	\$15.37	\$21.09	\$240.67	\$2,172.35	\$6.15
24	CUSTOMER DELIVERY		\$11.26	\$8.42	\$11.08	\$194.50	\$951.34	\$2.01
25	CUSTOMER METERS		\$2.04	\$1.58	\$4.18	\$17.99	\$267.56	\$0.19
26	CUSTOMER BILLING & COLLECTIONS		\$4.69	\$4.37	\$4.74	\$22.98	\$777.99	\$3.69
27	CUSTOMER METER READING		\$1.06	\$1.00	\$1.08	\$5.20	\$175.47	\$0.26
28	TOTAL COMPANY (\$/kW)	\$34.3130	\$41.12	\$48.94	\$50.25	\$30.38	\$36.61	\$76.79
29	TOTAL THRUPTUT (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							7,490,450
32	TOTAL CUSTOMER (\$/CUSTOMER)	\$19.04	\$19.04	\$15.37	\$21.09	\$240.67	\$2,172.35	\$6.15
33	TOTAL DEMAND & CUSTOMER (\$/CUSTOMER)	\$74.17	\$74.17	\$54.43	\$72.29	\$1,233.44	\$42,515.90	\$19.66
34	DEMAND DETERMINANTS FOR APPLICABLE CLASSES	4,134,406	4,134,406	2,016,521	277,072	1,660,992	171,949	7,872



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		ENERGY		CUSTOMER		RESIDENTIAL STANDARD SERVICE	
			DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY
1	ACCOUNT 360	ACC362-368	837,790	0	837,790	0	0	535,835	0	0
2	ACCOUNT 361	PLT361	837,790	0	837,790	0	0	535,835	0	0
3	ACCOUNT 362	PLT362	58,174,288	0	58,174,288	0	0	37,207,217	0	0
4	ACCOUNT 364	PLT364	74,467,314	0	74,467,314	0	0	44,680,388	0	28,576,764
5	ACCOUNT 365	PLT365	63,488,578	0	63,488,578	0	0	22,221,002	0	14,212,149
6	ACCOUNT 366	PLT366	18,173,564	0	18,173,564	0	0	11,623,481	0	11,623,481
7	ACCOUNT 367	PLT367	39,003,990	0	39,003,990	0	0	16,215,058	0	8,731,185
8	ACCOUNT 368	PLT368	65,409,315	0	65,409,315	0	0	39,245,589	0	25,100,785
9	ACCOUNT 369	PLT369	13,979,252	0	13,979,252	0	0	7,287,096	0	12,449,691
10	ACCOUNT 370	PLT370	7,287,096	0	7,287,096	0	0	0	0	4,930,228
11	ACCOUNT 373	PLT373	3,973,928	0	3,973,928	0	0	0	0	0
12	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	63,488,578	0	63,488,578	0	0	26,393,991	0	14,212,149
13	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	18,173,564	0	18,173,564	0	0	11,623,481	0	11,623,481
14	TOTAL O&M EXCLUDING GENERAL	OMXGENL	23,581,708	0	23,581,708	0	0	14,284,373	0	0
15	TOTAL O&M EXCLUDING GENERAL	OMXGENL	6,676,202	0	6,676,202	0	0	0	0	5,322,410
16	LABOR ACCOUNTS 581-589	LAB58189	40,236,966	0	40,236,966	0	0	14,082,938	0	9,007,191
17	LABOR ACCOUNTS 581-589	LAB58189	1,750,306	0	1,750,306	0	0	1,750,306	0	1,148,962
18	LABOR ACCOUNTS 591-598	LAB59198	1,353,822	0	1,353,822	0	0	836,490	0	0
19	LABOR ACCOUNTS 591-598	LAB59198	370,903	0	370,903	0	0	0	0	237,451
31	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	4,441,128	0	4,441,128	0	0	0	0	3,725,229
32	RATIO TABLE									
33	DEMAND RELATED									
34	DEMAND - PRODUCTION RELATED									
35	DEMAND PRODUCTION	DPROD	1.00	1.00	1.00	1.00	0.00	0.6047	0.0000	0.0000
36	DEMAND - TRANSMISSION RELATED									
37	DEMAND TRANSMISSION	DTRAN	1.00	1.00	1.00	1.00	0.00	0.6047	0.0000	0.0000
38	DEMAND - DISTRIBUTION RELATED									
39	DIST - PRI DIST SUBSTATIONS	DDSPSUB	1.00	1.00	1.00	1.00	0.00	0.6396	0.0000	0.0000
41	DIST - POLES TOWERS & FIXTURES	DDISPOLE	1.00	1.00	1.00	1.00	0.00	0.2558	0.0000	0.3837
42	DIST - OVERHEAD CONDUCTORS	DDISTCON	1.00	1.00	1.00	1.00	0.00	0.4157	0.0000	0.2239
43	DIST - UNDERGROUND CONDUIT	DDISTUCON	1.00	1.00	1.00	1.00	0.00	0.0000	0.0000	0.6396
44	DIST - SEC UNDERGROUND DEVICES	DDISTUDEV	1.00	1.00	1.00	1.00	0.00	0.4157	0.0000	0.2239
45	DIST - LINE TRANSFORMERS	DDISTLTV	1.00	1.00	1.00	1.00	0.00	0.2558	0.0000	0.3837
46	DIST - STREET LIGHTING	DDISTLSTG	1.00	1.00	1.00	1.00	0.00	0.0000	0.0000	0.0000
47	DIST - CUSTOMER DEPOSITS	DCUSTDEP	1.00	1.00	1.00	1.00	0.00	0.4942	0.0000	0.0000
48	DIST - CUSTOMER ADVANCES	DCUSTADV	1.00	1.00	1.00	1.00	0.00	0.6454	0.0000	0.0000
49	DIST - UNCOLLECTIBLES	DEUNCOL	1.00	1.00	1.00	1.00	0.00	0.4799	0.0000	0.0000
50	ENERGY RELATED									
51	ENERGY PRODUCTION PWR SUPPLY	EFUEL	1.00	1.00	1.00	1.00	1.00	0.0000	0.5147	0.0000
52	ENERGY - SYSTEM BENEFIT RELATED	EPROD	1.00	1.00	1.00	1.00	0.00	0.6047	0.0000	0.0000
53	ENERGY PRODUCTION PWR SUPPLY-DESIGN	EFUELD	1.00	1.00	1.00	1.00	0.00	0.0000	0.5745	0.0000

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

Line No.	Description	Allocation	TOTAL COMPANY	DEMAND	ENERGY	CUSTOMER	RESIDENTIAL STANDARD SERVICE DEMAND	RESIDENTIAL STANDARD SERVICE ENERGY	CUSTOMER
	UNWEIGHTED CUSTOMER BILLS								
1	CUSTOMER SUPERVISION	CUSTWST	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8682
2	CUSTOMER INFORMATION	CSUPV	1.00	0.55	0.00	0.45	0.3420	0.0000	0.3012
3	CUSTOMER INFORMATION	CCUSINFO	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8682
4	METER READING	CCUSINFO	1.00	0.55	0.00	0.45	0.3421	0.0000	0.3010
5	CUSTOMER DELIVERY	CREAD	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8906
6	BILLING AND COLLECTION	CUST	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8906
7	CUSTOMER ACCOUNTING	CBILLCOL	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8682
8	METERS	CACCT	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8906
9	STREET LIGHTING	CMETERS	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6766
		CLIGHT	1.00	0.00	0.00	1.00	0.0000	0.0000	0.0000
10	INTERNALLY DEVELOPED								
11	PLANT IN SERVICE EXCL GENERAL DEMAND	PISXGENL	1.00	0.70	0.00	0.30	0.4284	0.0000	0.2021
12	PLANT IN SERVICE EXCL GENERAL CUST	PISXGENL	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6633
13	TOTAL PLANT IN SERVICE DEMCUST	TOTPLS	1.00	0.55	0.00	0.45	0.3444	0.0000	0.2861
14	TOTAL PLANT IN SERVICE DEMAND	TOTPLS	1.00	0.70	0.00	0.30	0.4284	0.0000	0.2021
15	PRODUCTION PLANT IN SERVICE	PRODPLS	1.00	1.00	0.00	0.00	0.6047	0.0000	0.0000
16	TRANSMISSION PLANT IN SERVICE	TRANPLS	0.00	0.00	0.00	0.00	0.0000	0.0000	0.0000
17	DISTRIBUTION PLANT IN SERVICE DEMAND	DISTPLS	1.00	1.00	0.00	0.00	0.6263	0.0000	0.0000
18	DISTRIBUTION PLANT IN SERVICE DEMAND & CUST	DISTPLS	1.00	0.55	0.00	0.45	0.3421	0.0000	0.3010
19	TOTAL TRANSMISSION & DISTRIBUTION	TDPLT	1.00	1.00	0.00	0.00	0.6263	0.0000	0.0000
20	GENERAL PLANT	GENPLS	1.00	0.70	0.00	0.30	0.4284	0.0000	0.2021
21	GENERAL PLANT	GENPLS	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6633
22	BASE RATE SALES REVENUE	SALESREV	1.00	1.00	0.00	0.00	0.5147	0.0000	0.0000
23	MISC. SERVICE REVENUE ACCT 451		1.386,204	0	0	1,386,204			1,100,159
24	TOTAL O&M LESS FUEL & PP	OM	1.00	0.70	0.00	0.30	0.4284	0.0000	0.2021
25	ACCOUNT 360	PLT360	1.00	1.00	0.00	0.00	0.6396	0.0000	0.0000
26	ACCOUNT 361	PLT361	1.00	1.00	0.00	0.00	0.6396	0.0000	0.0000
27	ACCOUNT 362	PLT362	1.00	1.00	0.00	0.00	0.6396	0.0000	0.0000
28	ACCOUNT 364	PLT364	1.00	1.00	0.00	0.60	0.2558	0.0000	0.3837
29	ACCOUNT 365	PLT365	1.00	0.65	0.00	0.35	0.4157	0.0000	0.2239
30	ACCOUNT 366	PLT366	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6396
31	ACCOUNT 367	PLT367	1.00	0.65	0.00	0.35	0.4157	0.0000	0.2239
32	ACCOUNT 368	PLT368	1.00	0.40	0.00	0.60	0.2558	0.0000	0.3837
33	ACCOUNT 369	PLT369	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8906
34	ACCOUNT 370	PLT370	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6766
35	ACCOUNT 373	PLT373	1.00	1.00	0.00	0.00	0.0000	0.0000	0.0000
36	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	1.00	0.65	0.00	0.35	0.4157	0.0000	0.2239
37	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6396
38	TOTAL O&M EXCLUDING GENERAL	OMXGENL	1.00	1.00	0.00	0.00	0.6857	0.0000	0.0000
39	TOTAL O&M EXCLUDING GENERAL	OMXGENL	1.00	0.00	0.00	1.00	0.0000	0.0000	0.7972
40	LABOR ACCOUNTS 581-589	LAB58189	1.00	0.65	0.00	0.35	0.4157	0.0000	0.2239
41	LABOR ACCOUNTS 581-589	LAB58189	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6564
42	LABOR ACCOUNTS 591-598	LAB59198	1.00	1.00	0.00	0.00	0.6179	0.0000	0.0000
43	LABOR ACCOUNTS 591-598	LAB59198	1.00	0.00	0.00	1.00	0.0000	0.0000	0.6402
44	PROPOSED TAX EXPENSE	TOTPLS	1.00	0.55	0.00	0.45	0.3444	0.0000	0.2861
45	LABOR 902-910	LAB902910	1.00	0.70	0.00	0.30	0.4284	0.0000	0.2021
46	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	1.00	0.00	0.00	1.00	0.0000	0.0000	0.8388

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

Line No.	Description	Allocation		SMALL GENERAL SERVICE		MEDIUM/LARGE GENERAL SERVICE	
		DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY
<b>ALLOCATION FACTOR TABLE</b>							
DEMAND - PRODUCTION RELATED							
1	DEMAND PRODUCTION			28,811		88,849	
DEMAND - TRANSMISSION RELATED							
2	DEMAND TRANSMISSION			28,811	0	88,849	0
3	DEMAND TRANSMISSION			28,811	0	88,849	0
DEMAND - DISTRIBUTION RELATED							
4	DIST - CONDUIT				37,995		111,965
5	DIST - PRI DIST SUBSTATIONS			37,995		111,965	
6	DIST - POLES TOWERS & FIXTURES			15,198		44,786	
7	DIST - OVERHEAD CONDUCTORS			24,697		72,777	
8	DIST - UNDERGROUND CONDUIT			0		0	
9	DIST - SEC UNDERGROUND DEVICES			24,697		72,777	
10	DIST - LINE TRANSFORMERS			15,198		44,786	
11	DIST - STREET LIGHTING			0		0	
12	DIST - CUSTOMER DEPOSITS			(1,929,229)		(303,548)	
13	DIST - CUSTOMER ADVANCES			(955,086)		(1,004,123)	
14	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			6,324,606		29,939,311	
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
23	CUSTOMER INFORMATION				8,758		1,387
24	CUSTOMER INFORMATION			17,057,415	0	50,265,894	0
25	METER READING			0	0	0	0
26	METERS				8,758		1,387
27	STREET LIGHTING				1,997,008		926,899
INTERNALLY DEVELOPED							
28	PLANT IN SERVICE EXCL GENERAL DEMAND			31,841,921	0	95,859,622	0
29	PLANT IN SERVICE EXCL GENERAL CUST			0	0	0	0
30	TOTAL PLANT IN SERVICE DEMAND			28,050,598	0	79,822,283	0
31	TOTAL PLANT IN SERVICE CUST			0	0	0	0
32	PRODUCTION PLANT IN SERVICE			14,784,506	0	45,593,728	0
33	TRANSMISSION PLANT IN SERVICE			0	0	0	0
34	DISTRIBUTION PLANT IN SERVICE			17,057,415	0	50,265,894	0
35	DISTRIBUTION PLANT IN SERVICE CUST			17,057,415	0	50,265,894	0
36	TOTAL TRANSMISSION & DISTRIBUTION			31,841,921	0	95,859,622	0
37	GENERAL PLANT			118,683,796	0	562,579,661	0
38	GENERAL PLANT			0	0	0	0
39	TEST YEAR ADJUSTED SALES (KWH)			118,683,796	0	562,579,661	0
40	TOTAL O&M LESS FUEL & PP			2,039,168	0	6,289,265	0



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	
1	ACCOUNT 360	ACC362-368					
2	ACCOUNT 361	PLT361	76,148	0	224,398	0	0
3	ACCOUNT 362	PLT362	76,148	0	224,398	0	0
4	ACCOUNT 364	PLT364	5,287,544	0	15,581,677	0	0
5	ACCOUNT 365	PLT365	2,707,376	0	7,978,271	0	11,967,407
6	ACCOUNT 366	PLT366	3,750,869	0	11,053,303	0	5,851,778
7	ACCOUNT 367	PLT367	0	0	0	0	4,867,693
8	ACCOUNT 368	PLT368	2,304,333	0	6,790,559	0	3,656,455
9	ACCOUNT 369	PLT369	2,378,058	0	7,007,816	0	10,511,724
10	ACCOUNT 370	PLT370	0	0	0	0	209,095
11	ACCOUNT 373	PLT373	0	0	0	0	743,321
12	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	3,750,869	0	11,053,303	0	5,851,778
13	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	0	0	0	0	4,867,693
14	TOTAL O&M EXCLUDING GENERAL	OMXGENL	2,039,168	0	6,289,265	0	0
15	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0	0	0	0	538,952
16	LABOR ACCOUNTS 581-589	LAB581-589	2,377,177	0	7,005,219	0	3,772,041
17	LABOR ACCOUNTS 581-589	LAB581-589	0	0	0	0	336,551
18	LABOR ACCOUNTS 591-598	LAB591-598	119,874	0	350,306	0	0
19	LABOR ACCOUNTS 591-598	LAB591-598	0	0	0	0	98,810
31	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	408,874	0	0	0	201,271
32	RATIO TABLE						
33	DEMAND RELATED						
34	DEMAND - PRODUCTION RELATED						
35	DEMAND PRODUCTION	DPROD	0.0860	0.0000	0.2653	0.0000	0.0000
36	DEMAND - TRANSMISSION RELATED						
37	DEMAND TRANSMISSION	DTRAN	0.0860	0.0000	0.2653	0.0000	0.0000
38	DEMAND TRANSMISSION	DTRAN	0.0860	0.0000	0.2653	0.0000	0.0000
39	DEMAND - DISTRIBUTION RELATED						
40	DIST - PRI DIST SUBSTATIONS	DDISPSUB	0.0909	0.0000	0.2678	0.0000	0.0000
41	DIST - POLES TOWERS & FIXTURES	DDISPOLE	0.0364	0.0000	0.1071	0.0000	0.1607
42	DIST - OVERHEAD CONDUCTORS	DDISTCON	0.0591	0.0000	0.1741	0.0000	0.0937
43	DIST - UNDERGROUND CONDUIT	DDISTUCON	0.0000	0.0000	0.0000	0.0000	0.2678
44	DIST - SEC UNDERGROUND DEVICES	DDISTUDEV	0.0591	0.0000	0.1741	0.0000	0.0937
45	DIST - LINE TRANSFORMERS	DDISTLINE	0.0364	0.0000	0.1071	0.0000	0.1607
46	DIST - STREET LIGHTING	DDISTLTG	0.0000	0.0000	0.0000	0.0000	0.0000
47	DIST - CUSTOMER DEPOSITS	DCUSTDEP	0.4370	0.0000	0.0688	0.0000	0.0000
48	DIST - CUSTOMER ADVANCES	DCUSTADV	0.0926	0.0000	0.2620	0.0000	0.0000
49	DIST - UNCOLLECTIBLES	DEUNCOL	0.0881	0.0000	0.3789	0.0000	0.0000
50	ENERGY RELATED						
51	ENERGY PRODUCTION PWR SUPPLY	EFUEL	0.0000	0.0741	0.0000	0.3514	0.0000
52	ENERGY PRODUCTION	EPROD	0.0860	0.0000	0.2653	0.0000	0.0000
53	ENERGY - SYSTEM BENEFIT RELATED						
53	ENERGY PRODUCTION PWR SUPPLY-DESIGN	EFUELRD	0.0000	0.0741	0.0000	0.3510	0.0000

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

ALLOCATION FACTOR TABLE

Line No.	Description	Allocation			MEDIUM/LARGE GENERAL SERVICE ENERGY	MEDIUM/LARGE GENERAL SERVICE DEMAND	CUSTOMER ENERGY	CUSTOMER DEMAND
		CUSTOMER ENERGY	SMALL GENERAL SERVICE ENERGY	SMALL GENERAL SERVICE DEMAND				
1	UNWEIGHTED CUSTOMER BILLS							
2	CUSTOMER SUPERVISION	CUSTWGT						
3	CUSTOMER INFORMATION	CSUPY						
4	METER INFORMATION	DCUSINFO						
5	METER READING	CCUSINFO						
6	CUSTOMER DELIVERY	CREAD						
7	BILLING AND COLLECTION	CUST						
8	CUSTOMER ACCOUNTING	CBILLCOL						
9	STREET LIGHTING	CACCT						
10	INTERNALLY DEVELOPED	CMETERS						
11	PLANT IN SERVICE EXCL GENERAL DEMAND	CLIGHT						
12	PLANT IN SERVICE EXCL GENERAL DEMAND	PISXGENL						
13	TOTAL PLANT IN SERVICE EXCL GENERAL DEMAND	TOTPS						
14	TOTAL PLANT IN SERVICE DEMAND	TOTPS						
15	PRODUCTION PLANT IN SERVICE	PRODPS						
16	TRANSMISSION PLANT IN SERVICE	TRANPS						
17	DISTRIBUTION PLANT IN SERVICE	DISTRPS						
18	DISTRIBUTION PLANT IN SERVICE DEMAND	TOTPLT						
19	TOTAL TRANSMISSION & DISTRIBUTION	GENPLPS						
20	GENERAL PLANT	GENPLPS						
21	GENERAL PLANT	SALESREY						
22	BASE RATE SALES REVENUE	OM						
23	MISC. SERVICE REVENUE ACCT 451							
24	TOTAL O&M LESS FUEL & PP							
25	ACCOUNT 360	PLT360						
26	ACCOUNT 361	PLT361						
27	ACCOUNT 362	PLT362						
28	ACCOUNT 363	PLT363						
29	ACCOUNT 364	PLT364						
30	ACCOUNT 365	PLT365						
31	ACCOUNT 366	PLT366						
32	ACCOUNT 367	PLT367						
33	ACCOUNT 368	PLT368						
34	ACCOUNT 369	PLT369						
35	ACCOUNT 370	PLT370						
36	ACCOUNT 371	PLT371						
37	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST						
38	UNDERGROUND DISTRIBUTION PLANT IN SERVICE	UGDIST						
39	TOTAL O&M EXCLUDING GENERAL	OMXGENL						
40	LABOR ACCOUNTS 581-589	LAB58189						
41	LABOR ACCOUNTS 581-589	LAB58189						
42	LABOR ACCOUNTS 591-598	LAB59198						
43	LABOR ACCOUNTS 591-598	LAB59198						
44	PROPOSED TAX EXPENSE	TOTPS						
45	LABOR 902-910	LAB902910						
46	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900						

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

ALLOCATION FACTOR TABLE		Allocation		LARGE POWER SERVICE		LIGHTING	
Line No.	Description	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	CUSTOMER
<b>ALLOCATION FACTOR TABLE</b>							
<b>DEMAND - PRODUCTION RELATED</b>							
1	DEMAND - PRODUCTION	14,175	0	0	0	545	0
2	DEMAND - TRANSMISSION RELATED	14,175	0	0	0	545	0
3	DEMAND - TRANSMISSION	14,175	0	0	0	545	0
4	DEMAND SUBTRANSMISSION						
<b>DEMAND - DISTRIBUTION RELATED</b>							
5	DIST - CONDUIT						703
6	DIST - PRI DIST SUBSTATIONS						422
7	DIST - POLES TOWERS & FIXTURES						246
8	DIST - OVERHEAD CONDUCTORS						703
9	DIST - UNDERGROUND CONDUIT						246
10	DIST - SEC UNDERGROUND DEVICES						422
11	DIST - LINE TRANSFORMERS						1
12	DIST - STREET LIGHTING						0
13	DIST - CUSTOMER DEPOSITS						0
14	DIST - CUSTOMER ADVANCES						0
15	DIST - UNCOLLECTIBLES	3,191,840	0	505,944	0		
<b>ENERGY RELATED</b>							
15	ENERGY PRODUCTION PWR SUPPLY	0	92,765,274	0	2,827,250		
16	ENERGY PRODUCTION						
17	ENERGY - SYSTEM BENEFIT RELATED	14,175	0	545	0		
18	ENERGY PRODUCTION PWR SUPPLY-DESIGN		4,254,913		41,009		
<b>CUSTOMER ALLOCATIONS</b>							
19	YEAR END NUMBER OF CUSTOMERS			4			2,388
20	CUSTOMER DELIVERY			4			0
21	BILLING AND COLLECTION			4			2,388
22	CUSTOMER ACCOUNTING			4			0
1	CUSTOMER INFORMATION			4		0	2,388
2	CUSTOMER INFORMATION			12,662		4,289,589	232,071
25	METER READING			4		0	0
23	METERS			15,038		0	0
24	STREET LIGHTING			0			2,388
<b>INTERNALLY DEVELOPED</b>							
25	PLANT IN SERVICE EXCL GENERAL DEMAND	7,273,879	0	4,569,194	0	232,071	0
26	PLANT IN SERVICE EXCL GENERAL CUST	0	0	0	0	232,071	0
27	TOTAL PLANT IN SERVICE DEMAND	4,320,833	0	3,590,248	0	2,365,695	0
28	TOTAL PLANT IN SERVICE CUST	0	0	13,747	0	251,963	0
29	PRODUCTION PLANT IN SERVICE	7,273,879	0	279,604	0	0	0
30	TRANSMISSION PLANT IN SERVICE	0	0	0	0	0	0
31	DISTRIBUTION PLANT IN SERVICE DEMAND	0	0	4,289,589	0	0	0
32	DISTRIBUTION PLANT IN SERVICE CUST	0	0	12,662	0	4,289,589	0
33	TOTAL TRANSMISSION & DISTRIBUTION	7,273,879	0	4,569,194	0	232,071	0
34	GENERAL PLANT						
35	GENERAL PLANT						
36	TEST YEAR ADJUSTED SALES (KWH)	92,765,274	0	2,827,250	0	232,071	0
37	TOTAL O&M LESS FUEL & PP	862,673	0	1,510	0	106,228	96,777

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		LARGE POWER SERVICE		LIGHTING ENERGY		CUSTOMER
	Description	Allocation	DEMAND	ENERGY	DEMAND	ENERGY	
1	ACCOUNT 360	ACC362-368	0	0	0	0	0
2	ACCOUNT 361	PLT361	0	0	1,409	0	0
3	ACCOUNT 362	PLT362	0	0	97,850	0	0
4	ACCOUNT 364	PLT364	0	0	50,102	0	75,153
5	ACCOUNT 365	PLT365	0	0	69,413	0	37,376
6	ACCOUNT 366	PLT366	0	0	0	0	30,568
7	ACCOUNT 367	PLT367	0	0	42,644	0	22,962
8	ACCOUNT 368	PLT368	0	0	44,008	0	66,012
9	ACCOUNT 369	PLT369	0	0	603	0	0
10	ACCOUNT 370	PLT370	0	0	12,059	0	0
11	ACCOUNT 373	PLT373	0	0	3,973,928	0	0
12	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	0	0	69,413	0	37,376
13	UNDERGROUND DISTRIBUTION PLT IN SERVICE	UGDIST	0	0	0	0	30,568
14	TOTAL O&M EXCLUDING GENERAL	OMXGENL	862,673	0	106,228	0	0
15	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0	1,510	0	0	96,777
16	LABOR ACCOUNTS 581-589	LAB58189	0	0	43,992	0	23,688
17	LABOR ACCOUNTS 581-589	LAB58189	0	1,320	0	0	1,603
18	LABOR ACCOUNTS 591-598	LAB59198	0	0	48,151	0	0
19	LABOR ACCOUNTS 591-598	LAB59198	0	0	0	0	619
31	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	0	17,312	0	0	88,442
32	RATIO TABLE						
33	DEMAND RELATED						
34	DEMAND - PRODUCTION RELATED						
35	DEMAND PRODUCTION						
36	DEMAND - TRANSMISSION RELATED						
37	DEMAND TRANSMISSION						
38	DEMAND TRANSMISSION						
39	DEMAND - DISTRIBUTION RELATED						
40	DIST - PRI DIST SUBSTATIONS						
41	DIST - POLES TOWERS & FIXTURES						
42	DIST - OVERHEAD CONDUCTORS						
43	DIST - UNDERGROUND CONDUIT						
44	DIST - SEC UNDERGROUND DEVICES						
45	DIST - LINE TRANSFORMERS						
46	DIST - STREET LIGHTING						
47	DIST - CUSTOMER DEPOSITS						
48	DIST - CUSTOMER ADVANCES						
49	DIST - UNCOLLECTIBLES						
50	ENERGY RELATED						
51	ENERGY PRODUCTION PWR SUPPLY						
52	ENERGY - SYSTEM BENEFIT RELATED						
53	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 ENERGY		CUSTOMER	
		DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY	DEMAND	ENERGY
1	UNWEIGHTED CUSTOMER BILLS								
2	CUSTOMER SUPERVISION	CUSTWGT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0251
3	CUSTOMER INFORMATION	CSUPV	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0007
4	METER READING	DCUSINFO	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0251
5	CUSTOMER DELIVERY	CCUSINFO	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0007
6	BILLING AND COLLECTION	CUST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
7	CUSTOMER ACCOUNTING	CBILLCOL	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0251
8	METERS	CACCT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
9	STREET LIGHTING	CMETERS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
		CLIGHT	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.0000
10	INTERNALLY DEVELOPED								
11	PLANT IN SERVICE EXCL GENERAL DEMAND	PISXGENL	0.0139	0.0000	0.0000	0.0000	0.0000	0.0000	0.0004
12	PLANT IN SERVICE EXCL GENERAL CUST	PISXGENL	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0015
13	TOTAL PLANT IN SERVICE DEMAND	TOTPIS	0.0076	0.0000	0.0053	0.0050	0.0000	0.0000	0.0042
14	TOTAL PLANT IN SERVICE ENERGY	TOTPIS	0.0139	0.0000	0.0000	0.0087	0.0000	0.0000	0.0000
15	PRODUCTION PLANT IN SERVICE	PRODPIS	0.0423	0.0000	0.0000	0.0016	0.0000	0.0000	0.0000
16	TRANSMISSION PLANT IN SERVICE	TRANPIS	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
17	DISTRIBUTION PLANT IN SERVICE DEMAND	DISTPIS	0.0000	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000
18	DISTRIBUTION PLANT IN SERVICE ENERGY	DISTPIS	0.0000	0.0000	0.0000	0.0122	0.0000	0.0000	0.0007
19	TOTAL TRANSMISSION & DISTRIBUTION	TOTPLT	0.0000	0.0000	0.0000	0.0224	0.0000	0.0000	0.0000
20	GENERAL PLANT	GENPIS	0.0139	0.0000	0.0000	0.0087	0.0000	0.0000	0.0004
21	GENERAL PLANT ENERGY	GENPIS	0.0000	0.0000	0.0001	0.0000	0.0000	0.0000	0.0015
22	BASE RATE SALES REVENUE	SALESREV	0.0579	0.0000	0.0000	0.0018	0.0000	0.0000	0.0000
23	MISC. SERVICE REVENUE ACCT 451								0
24	TOTAL O&M LESS FUEL & PP	OM	0.0139	0.0000	0.0000	0.0087	0.0000	0.0000	0.0004
25	ACCOUNT 360	PLT360	0.0000	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000
26	ACCOUNT 361	PLT361	0.0000	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000
27	ACCOUNT 362	PLT362	0.0000	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000
28	ACCOUNT 364	PLT364	0.0000	0.0000	0.0000	0.0007	0.0000	0.0010	0.0000
29	ACCOUNT 365	PLT365	0.0000	0.0000	0.0000	0.0011	0.0000	0.0006	0.0000
30	ACCOUNT 366	PLT366	0.0000	0.0000	0.0000	0.0000	0.0000	0.0017	0.0000
31	ACCOUNT 367	PLT367	0.0000	0.0000	0.0000	0.0011	0.0000	0.0006	0.0000
32	ACCOUNT 368	PLT368	0.0000	0.0000	0.0000	0.0007	0.0000	0.0010	0.0000
33	ACCOUNT 369	PLT369	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
34	ACCOUNT 370	PLT370	0.0000	0.0000	0.0017	0.0000	0.0000	0.0000	0.0000
35	ACCOUNT 373	PLT373	0.0000	0.0000	0.0000	1.0000	0.0000	0.0000	0.0000
36	OVERHEAD DISTRIBUTION PLANT IN SERVICE	OHDIST	0.0000	0.0000	0.0000	0.0011	0.0000	0.0000	0.0006
37	UNDERGROUND DISTRIBUTION PLANT IN SERVICE	UGDIST	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0017
38	TOTAL O&M EXCLUDING GENERAL	OMXGENL	0.0366	0.0000	0.0000	0.0045	0.0000	0.0000	0.0000
39	TOTAL O&M EXCLUDING GENERAL ENERGY	OMXGENL	0.0000	0.0000	0.0002	0.0000	0.0000	0.0145	0.0006
40	LABOR ACCOUNTS 581-589	LAB58189	0.0000	0.0000	0.0000	0.0011	0.0000	0.0000	0.0000
41	LABOR ACCOUNTS 591-598	LAB59189	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
42	LABOR ACCOUNTS 591-598	LAB59198	0.0000	0.0000	0.0000	0.0356	0.0000	0.0000	0.0000
43	LABOR ACCOUNTS 591-598	LAB59198	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0017
44	PROPOSED TAX EXPENSE	TOTPIS	0.0076	0.0000	0.0063	0.0050	0.0000	0.0000	0.0042
45	LABOR 902-910	LAB9029100	0.0139	0.0000	0.0000	0.0087	0.0000	0.0000	0.0004
46	LABOR CUSTOMER ACCOUNT EXPENSE	LAB900	0.0000	0.0000	0.0039	0.0000	0.0000	0.0000	0.0199

**Schedule H-1 – H-4**



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

Line No.	Class of Service	Rate Schedule Present	Proposed <sup>(1)</sup>	Actual		Test Year End Sales Adjustments	Adjusted		Tariff Changes		
				KWh Sales	Average Number of Customers		KWh Sales	Average Number of Customers	KWh Sales	Average Number of Customers	Average Sales per Customer
1	Residential Cares	CARES	NC	57,138,737	6,112	1,701,588	58,840,325	6,236	58,840,325	6,236	9,436
2	Residential Service	RES-01	NC	755,005,617	75,847	6,209,782	761,215,400	76,035	761,215,400	76,035	10,011
3	Residential Service TOU	RES-TOU	NC	2,731,217	230	321,911	3,053,127	257	3,053,127	257	11,880
4	Res Bright Community Solar	RES-BC	NC	844,333	79	0	844,333	79	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	(253,035)	118,501,366	8,750	118,501,366	8,750	13,543
7	Small General Service TOU	SGS-TOU	NC	170,628	8	11,802	182,430	8	182,430	8	22,804
8	Interruptible Power Service	IPS	NC	38,106,302	32	(2,538,461)	35,567,841	29	35,567,841	29	1,226,477
9	Medium General Service		MGS	0	0	0	0	0	408,462,296	1,331	306,884
10	Medium General Service TOU		MGS-TOU	0	0	0	0	0	7,718,956	8	964,869
11	Large General Service	LGS	LGS	448,678,574	1,361	(2,886,080)	445,782,493	1,341	445,782,493	1,341	332,425
12	Large General Service TOU	LGS-TOU	LGS TOU	3,834,211	5	3,884,745	7,718,956	8	95,412,304	17	5,612,488
13	LGS Bright Community Solar	LGS-BC	MGSBC	16,769	3	(16,769)	0	0	15,418,264	2	7,709,132
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	(19,195,235)	73,510,371	9	73,510,371	9	8,167,819
16	LPS Standard/Mining & TOU >69 kV	LPS/LPSM/ LPS TOU	NC	157,107,744	6	(64,342,470)	92,765,274	4	92,765,274	4	23,191,318
17	Large Power Service Unbilled			(368,148)	0	0	0	0	0	0	0
18	Lighting	LTG	NC	2,820,013	2,388	7,237	2,827,250	2,388	2,827,250	2,388	1,184
19	Total Electric Retail Service			<u>1,677,445,418</u>	<u>94,785</u>	<u>(77,104,986)</u>	<u>1,600,809,167</u>	<u>95,144</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 <sup>(1)</sup> Margin Revenue	Unadjusted <sup>(2)</sup> Fuel & PPFAC Revenue	Margin Pro Forma Adjustment	Fuel & PPFAC <sup>(3)</sup> 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 <sup>(4)</sup>	
											\$	%	\$	%
1	Residential Cares	RES-01	\$1,779,128	\$3,029,378	\$14,612	(\$444,219)	\$1,793,740	\$2,585,159	\$4,378,898	\$5,352,853	\$544,347	11.32%	\$973,954	18.20%
2	Residential Service	RES-01	31,759,612	46,999,721	-289,767	-5,063,987	31,469,845	41,935,733	73,405,578	86,527,437	7,768,105	9.86%	13,121,859	15.16%
3	Residential Service TOU	RES-TOU	116,271	152,725	11,729	16,811	128,000	169,535	297,536	323,404	54,408	20.23%	25,869	8.00%
4	Res. Bright Community Solar	RES-BC	34,190	53,651	-588	0	33,602	53,651	87,253	101,654	13,813	15.72%	14,401	14.17%
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	-335,235	6,127,602	6,314,838	12,442,540	13,969,720	1,063,843	8.24%	1,527,180	10.93%
7	Small General Service TOU	SGS-TOU	8,527	8,065	465	1,583	8,992	9,668	18,660	19,790	3,178	19.13%	1,130	5.71%
8	Interruptible Power Service	IPS	1,335,391	1,584,656	-112,156	303,640	1,223,235	1,888,297	3,111,532	3,029,003	108,956	3.73%	(82,529)	-2.72%
9	Large to Medium General Service	MGS	21,574,476	24,416,757	-471,036	-2,649,801	21,103,440	21,766,956	42,870,396	43,140,732	(2,650,501)	-6.20%	270,336	0.63%
10	Large to Medium General Service TOU	MGS-TOU	121,380	186,059	133,232	187,517	254,632	373,576	628,208	643,573	336,134	109.33%	15,365	2.39%
11	LGS Bright Community Solar	LGS-BC	898	976	-898	-976	0	0	0	0	0	0.00%	0	0.00%
12	LPS to Large General Service	LGS	4,608,519	3,306,916	-1,647,343	1,777,606	2,961,177	5,084,522	8,045,688	8,246,263	330,828	4.18%	200,565	2.43%
13	LPS to Large General Service TOU	LGS - TOU	463,829	345,345	388,382	480,616	852,211	825,961	1,678,173	1,346,500	537,326	66.40%	(331,673)	-24.63%
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 Unbilled		-31,928	-47,197	31,928	47,197	0	0	0	0	0	0.00%	0	0.00%
16	Large Power Service & LPS TOU >69 kV	LPS >69	6,894,832	5,914,057	-3,702,992	-1,659,144	3,191,840	4,254,913	7,446,752	6,687,468	(6,121,421)	-47.79%	(759,284)	-11.35%
17	Lighting	LTG	505,944	22,415	0	18,594	505,944	41,009	546,954	599,578	71,219	13.48%	52,625	8.78%
18	Total Electric Service		\$75,676,172	\$92,210,280	-\$6,021,912	-\$6,906,362	\$69,654,260	\$85,303,918	\$154,958,178	\$169,967,974	\$1,860,235	1.11%	\$15,023,796	9.70%

Note:

- (1) Test Year Billed Margin Revenues calculated \$69,916 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 \$69,916 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

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	Present Rate	Proposed Rate	Increase	
			\$	%
<b>Residential Service - CARES - Transition Rates</b>				
Basic Service Charge	\$4.90	\$9.00	\$4.10	83.67%
Energy Charge 1st 400 kWhs	\$0.018973	\$0.028700	\$0.009727	51.27%
Energy Charge, all additional kWhs	\$0.035400	\$0.048100	\$0.012700	35.88%
Base Power Supply Charge, all kWhs	\$0.061700	\$0.050260	-\$0.011440	-18.54%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Residential Service CARES Demand</b>				
Basic Service Charge	N/A	\$15.00	N/A	N/A
Demand Charge, per kW	N/A	\$5.00	N/A	N/A
Energy Charge (kWhs)	N/A	\$0.015340	N/A	N/A
Base Power Supply Charge, Summer On-Peak all kWhs	N/A	\$0.105800	N/A	N/A
Base Power Supply Charge, Summer Off-Peak all kWhs	N/A	\$0.042830	N/A	N/A
Base Power Supply Charge, Winter On-Peak all kWhs	N/A	\$0.086300	N/A	N/A
Base Power Supply Charge, Winter Off-Peak all kWhs	N/A	\$0.038610	N/A	N/A
PPFAC <sup>1</sup>	N/A	\$0.000000	N/A	N/A
<b>Residential Service - Transition Rates</b>				
Basic Service Charge	\$10.00	\$15.00	\$5.00	50.00%
Energy Charge 1st 400 kWhs	\$0.019300	\$0.030100	\$0.010800	55.96%
Energy Charge 401-1,000 kWhs	\$0.034350	\$0.040100	\$0.005750	16.74%
Energy Charge, all additional kWhs	\$0.038499	\$0.058100	\$0.019601	50.91%
Base Power Supply Charge, all kWhs	\$0.064510	\$0.055090	-\$0.009420	-14.60%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Residential Service Time-of-Use - Transition Rates</b>				
Basic Service Charge	\$11.50	\$15.00	\$3.50	30.43%
Energy Charge 1st 400 kWhs	\$0.030350	\$0.035300	\$0.004950	16.31%
Energy Charge 401-1,000 kWhs	\$0.030350	\$0.035300	\$0.004950	16.31%
Energy Charge, all additional kWhs	\$0.030350	\$0.035300	\$0.004950	16.31%
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.129605	\$0.111001	-\$0.018604	-14.35%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.039605	\$0.042830	\$0.003225	8.14%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.129605	\$0.091550	-\$0.038055	-29.36%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.031385	\$0.038610	\$0.007225	23.02%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Residential Service Demand</b>				
Basic Service Charge	N/A	\$15.00	N/A	N/A
Demand Charge, per kW	N/A	\$5.00	N/A	N/A
Energy Charge (kWhs)	N/A	\$0.015340	N/A	N/A
Base Power Supply Charge, Summer On-Peak all kWhs	N/A	\$0.105800	N/A	N/A
Base Power Supply Charge, Summer Off-Peak all kWhs	N/A	\$0.042830	N/A	N/A
Base Power Supply Charge, Winter On-Peak all kWhs	N/A	\$0.086300	N/A	N/A
Base Power Supply Charge, Winter Off-Peak all kWhs	N/A	\$0.038610	N/A	N/A
PPFAC <sup>1</sup>	N/A	\$0.000000	N/A	N/A
<b>Residential Service Time-of-Use Super Peak - Transition Rates</b>				
Basic Service Charge	\$11.50	\$15.00	\$3.50	30.43%
Energy Charge 1st 400 kWhs	\$0.025000	\$0.030100	\$0.005100	20.40%
Energy Charge, all additional kWhs	\$0.035000	\$0.040100	\$0.005100	14.57%
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.170000	\$0.159790	-\$0.010210	-6.01%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.039700	\$0.040810	\$0.001110	2.80%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.150000	\$0.159790	\$0.009790	6.53%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.038700	\$0.040810	\$0.002110	5.45%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%

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

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	Present Rate	Proposed Rate	Increase	
			\$	%
<b>Small General Service - Transition Rates</b>				
Basic Service Charge	\$14.50	\$25.00	\$10.50	72.41%
Energy Charge 1st 400 kWh	\$0.030176	\$0.033500	\$0.003324	11.02%
Energy Charge 401 -7,500 kWh	\$0.041042	\$0.044500	\$0.003458	8.43%
Energy Charge >7,500 kWh	\$0.076042	\$0.088000	\$0.011958	15.73%
Base Power Supply Charge, all kWhs	\$0.058241	\$0.053290	-\$0.004951	-8.50%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Small General Service Demand</b>				
Basic Service Charge	N/A	\$25.00	N/A	N/A
Demand Charge, per kW	N/A	\$5.05	N/A	N/A
Energy Charge (kWhs)	N/A	\$0.021100	N/A	N/A
Base Power Supply Charge, Summer On-Peak all kWhs	N/A	\$0.097800	N/A	N/A
Base Power Supply Charge, Summer Off-Peak all kWhs	N/A	\$0.045800	N/A	N/A
Base Power Supply Charge, Winter On-Peak all kWhs	N/A	\$0.096800	N/A	N/A
Base Power Supply Charge, Winter Off-Peak all kWhs	N/A	\$0.040036	N/A	N/A
PPFAC <sup>1</sup>	N/A	\$0.000000	N/A	N/A
<b>Small General Service Time-of-Use - Transition Rates</b>				
Basic Service Charge	\$16.50	\$25.00	\$8.50	51.52%
Energy Charge 1st 400 kWh	\$0.030176	\$0.033500	\$0.003324	11.02%
Energy Charge 401 -7,500 kWh	\$0.043176	\$0.044500	\$0.001324	3.07%
Energy Charge >7,500 kWh	\$0.076042	\$0.088000	\$0.011958	15.73%
Base Power Supply Charges				
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.129605	\$0.109800	-\$0.019805	-15.28%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.039605	\$0.045800	\$0.006195	15.64%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.129605	\$0.108800	-\$0.020805	-16.05%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.031385	\$0.040036	\$0.008651	27.56%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Small General Service Demand Time-of-Use</b>				
Basic Service Charge	N/A	\$25.00	N/A	N/A
Demand Charge, per kW	N/A	\$5.05	N/A	N/A
Energy Charge (kWhs)	N/A	\$0.021100	N/A	N/A
Base Power Supply Charge, Summer On-Peak all kWhs	N/A	\$0.097800	N/A	N/A
Base Power Supply Charge, Summer Off-Peak all kWhs	N/A	\$0.045800	N/A	N/A
Base Power Supply Charge, Winter On-Peak all kWhs	N/A	\$0.096800	N/A	N/A
Base Power Supply Charge, Winter Off-Peak all kWhs	N/A	\$0.040036	N/A	N/A
PPFAC <sup>1</sup>	N/A	\$0.000000	N/A	N/A
<b>Medium General Service<sup>2</sup></b>				
Basic Service Charge	\$50.00	\$100.00	\$50.00	100.00%
Demand Charge, per kW	\$12.81	\$13.47	\$0.66	5.15%
Energy Charge (kWhs)	\$0.005470	\$0.005480	\$0.000010	0.18%
Base Power Supply Charge, all kWhs	\$0.056603	\$0.053290	-\$0.003313	-5.85%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Medium General Service Time-of-Use<sup>2</sup></b>				
Basic Service Charge	\$52.00	\$100.00	\$48.00	92.31%
Demand Charge, per kW	\$12.81	\$13.47	\$0.66	5.15%
Energy Charge (kWhs)	\$0.005470	\$0.005480	\$0.000010	0.18%
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.114886	\$0.114886	\$0.000000	0.00%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.039886	\$0.033500	-\$0.006386	-16.01%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.114886	\$0.101047	-\$0.013839	-12.05%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.026168	\$0.031690	\$0.005522	21.10%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%

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

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	Present Rate	Proposed Rate	Increase	
			\$	%
<b>Large General Service</b>				
Basic Service Charge	\$50.00	\$300.00	\$250.00	500.00%
Demand Charge, per kW	\$12.81	\$12.88	\$0.07	0.55%
Energy Charge (kWhs)	\$0.005470	\$0.005300	-\$0.000170	-3.11%
Base Power Supply Charge, all kWhs	\$0.056603	\$0.053290	-\$0.003313	-5.85%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Large General Service Time-of-Use</b>				
Basic Service Charge	\$52.00	\$300.00	\$248.00	476.92%
Demand Charge, per kW	\$12.81	\$12.88	\$0.07	0.55%
Energy Charge (kWhs)	\$0.005470	\$0.005300	-\$0.000170	-3.11%
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.114886	\$0.143771	\$0.028885	25.14%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.039886	\$0.038600	-\$0.001286	-3.22%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.114886	\$0.139880	\$0.024994	21.76%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.026168	\$0.034927	\$0.008759	33.47%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Large Power Service<sup>3</sup></b>				
Basic Service Charge <69 kV	\$1,200.00	\$300.00	-\$900.00	-75.00%
Basic Service Charge ≥69 kV	\$1,200.00	\$1,500.00	\$300.00	25.00%
Demand Charge <69kV, per kW	\$22.00	\$12.88	-\$9.12	-41.45%
Demand Charge ≥69kV, per kW	\$17.00	\$12.48	-\$4.52	-26.59%
Energy Charge (kWhs) <69 kV	\$0.000462	\$0.005300	\$0.004838	1047.19%
Energy Charge (kWhs) ≥69 kV	\$0.000462	\$0.000500	\$0.000038	8.23%
Base Power Supply Charge, all kWhs <69 kV	\$0.041880	\$0.053290	\$0.011410	27.24%
Base Power Supply Charge, all kWhs ≥69 kV	\$0.000000	\$0.049332	\$0.049332	#DIV/0!
PPFAC <sup>1</sup> <69kV	(\$0.002139)	\$0.000000	\$0.002139	100.00%
PPFAC <sup>1</sup> ≥69kV	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Large Power Service Time-of-Use<sup>3</sup></b>				
Basic Service Charge <69 kV	\$1,200.00	\$300.00	-\$900.00	-75.00%
Basic Service Charge ≥69 kV	\$1,200.00	\$1,500.00	\$300.00	25.00%
Demand Charge <69kV, per kW	\$22.00	\$12.88	-\$9.12	-41.45%
Demand Charge ≥69kV, per kW	\$17.00	\$12.48	-\$4.52	-26.59%
Energy Charge (kWhs) <69 kV	\$0.000462	\$0.005300	\$0.004838	1047.19%
Energy Charge (kWhs) ≥69 kV	\$0.000462	\$0.000500	\$0.000038	8.23%
Base Power Supply Charge <69 kV				
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.123580	\$0.143771	\$0.020191	16.34%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.024716	\$0.038600	\$0.013884	56.17%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.093880	\$0.139880	\$0.046000	49.00%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.022105	\$0.034927	\$0.012822	58.00%
Base Power Supply Charge ≥69 kV				
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.123580	\$0.125200	\$0.001620	1.31%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.024716	\$0.033410	\$0.008694	35.18%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.093880	\$0.092110	-\$0.001770	-1.89%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.022105	\$0.030410	\$0.008305	37.57%
PPFAC <sup>1</sup> <69kV	(\$0.002139)	\$0.000000	\$0.002139	100.00%
PPFAC <sup>1</sup> ≥69kV	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Large Power Service Mining (≥69kV)</b>				
Basic Service Charge	\$1,200.00	\$1,500.00	\$300.00	25.00%
Demand Charge, per kW	\$17.00	\$12.48	-\$4.52	-26.59%
Energy Charge (kWhs)	\$0.000462	\$0.000500	\$0.000038	8.23%
Base Power Supply Charge, all kWhs	\$0.041880	\$0.049332	\$0.007452	17.79%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%

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

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	Present Rate	Proposed Rate	Increase	
			\$	%
<b>Interruptible Power Service</b>				
Basic Service Charge	\$18.00	\$75.00	\$57.00	316.67%
Demand Charge, per kW	\$5.00	\$5.52	\$0.52	10.40%
Energy Charge (kWhs)	\$0.019408	\$0.014990	-\$0.004418	-22.76%
Base Power Supply Charge, all kWhs	\$0.043760	\$0.053090	\$0.009330	21.32%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>Lighting Dusk to Dawn</b>				
New 30' Wood Pole (Class 6) - Overhead	\$4.34	\$4.34	\$0.00	0.00%
New 30' Metal or Fiberglass - Overhead	\$8.66	\$8.66	\$0.00	0.00%
Existing Wood Pole - Underground	\$2.18	\$2.18	\$0.00	0.00%
New 30' Wood Pole (Class 6) - Underground	\$6.52	\$6.52	\$0.00	0.00%
New 30' Metal or Fiberglass - Underground	\$10.81	\$10.81	\$0.00	0.00%
Wattage, per Watt	\$0.051681	\$0.058707	\$0.007026	13.59%
Lighting Base Power Supply Charge, per kWh	\$0.010113	\$0.014505	\$0.004392	43.43%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>TOU - Medium General Service Schools (Formally TOU - Small General Service Schools)</b>				
Basic Service Charge	\$16.50	\$100.00	\$83.50	506.06%
Demand Charge, per kW	N/A	\$13.47	N/A	N/A
Energy Charge 1st 400 kWh	\$0.030176	\$0.005480	-\$0.024696	-81.84%
Energy Charge 401 -7,500 kWh	\$0.043176	\$0.005480	-\$0.037696	-87.31%
Energy Charge >7,500 kWh	\$0.076042	\$0.005480	-\$0.070562	-92.79%
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.137405	\$0.120586	-\$0.016819	-12.24%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.047405	\$0.039200	-\$0.008205	-17.31%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.137405	\$0.106747	-\$0.030658	-22.31%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.039185	\$0.037390	-\$0.001795	-4.58%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>TOU - Large General Service Schools</b>				
Basic Service Charge	\$52.00	\$300.00	\$248.00	476.92%
Demand Charge, per kW	\$12.81	\$12.88	\$0.07	0.55%
Energy Charge (kWhs)	\$0.005470	\$0.005300	-\$0.000170	-3.11%
Base Power Supply Charge, Summer On-Peak all kWhs	\$0.120586	\$0.148471	\$0.027885	23.12%
Base Power Supply Charge, Summer Off-Peak all kWhs	\$0.045586	\$0.043300	-\$0.002286	-5.01%
Base Power Supply Charge, Winter On-Peak all kWhs	\$0.120586	\$0.144580	\$0.023994	19.90%
Base Power Supply Charge, Winter Off-Peak all kWhs	\$0.031868	\$0.039627	\$0.007759	24.35%
PPFAC <sup>1</sup>	(\$0.002139)	\$0.000000	\$0.002139	100.00%
<b>RIDER R-5 ELECTRIC SERVICE SOLAR RIDER (BRIGHT ARIZONA COMMUNITY SOLAR™)</b>				
Residential Electric, Rate R-01	\$0.084510	\$0.075090	-\$0.009420	-11.15%
General Service, Rate SGS-10	\$0.078241	\$0.073290	-\$0.004951	-6.33%
Medium General Service, R-MGS (Former LGS)	\$0.076603	\$0.073290	-\$0.003313	-4.32%

<sup>1</sup> The Present Rate for the PPFAC is the Test Year average PPFAC, since the rate varies by month. The Proposed Rate is \$0.00, since the PPFAC rate will be reset to zero for one month when the new base rates become effective. However, the PPFAC rate will change monthly in all subsequent months by an amount defined in the proposed PPFAC POA. The Company has proposed the PPFAC be a percentage based adjustment that will be recalculated monthly and reflected as a single percentage based adjustment applied to base fuel cost for each rate class (e.g. the percentage adjustment will be the same percentage value regardless of the rate class).

<sup>2</sup> For the new Medium General Service and Medium General Service Time-of-Use rates, the Present Rate column is populated with the currently existing rates for Large General Service and Large General Service Time-of-Use, respectively, since these two new Medium General Service classes will be comparable to the former Large General Service classes.

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

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	<u>Present Rate</u>	<u>Proposed Rate</u>	<u>Increase</u>	
			<u>\$</u>	<u>%</u>
<sup>3</sup> The proposed Large Power Service rate classes will be restricted to customers with $\geq 69$ kV service. The Proposed Rate column for $< 69$ kV service is populated with the Proposed Rates from the corresponding Large General Service rate classes.				

RESIDENTIAL SERVICE

CURRENT 2-PART RATES										
Total kWh	Delivery (kWh)		Basic Service 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								
	0-400	401-1,000	1,000+	\$0.019300	\$0.034350	\$0.038499	\$0.001140	\$0.064510	-\$0.002139	
Xsmall	111	0	0	\$2.14	\$0.00	\$0.00	\$0.13	\$7.16	-\$0.24	\$19.19
Small	330	0	0	\$6.37	\$0.00	\$0.00	\$0.38	\$21.29	-\$0.71	\$37.33
Medium	664	264	0	\$7.72	\$9.07	\$0.00	\$0.76	\$42.83	-\$1.42	\$68.96
Large	1,144	600	144	\$7.72	\$20.61	\$5.54	\$1.30	\$73.80	-\$2.45	\$116.53
Xlarge	2,162	600	1,162	\$7.72	\$20.61	\$44.74	\$2.46	\$139.47	-\$4.63	\$220.37
Mean	830	400	430	\$7.72	\$14.75	\$0.00	\$0.95	\$53.51	-\$1.77	\$85.16
Sum	983	400	583	\$7.72	\$20.04	\$0.00	\$1.12	\$63.43	-\$2.10	\$100.20
Win	669	400	269	\$7.72	\$9.25	\$0.00	\$0.76	\$43.18	-\$1.43	\$69.48
Annual										\$1,018.12

PROPOSED 2-PART TRANSITION RATES											
Total kWh	Delivery (kWh)		Basic Service 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									
	0-400	401-1,000	1,000+	\$0.030100	\$0.040100	\$0.058100	\$0.000000	\$0.055090	0.000%		
Xsmall	111	0	0	\$3.34	\$0.00	\$0.00	\$0.00	\$6.12	\$0.00	\$24.46	27.4%
Small	330	0	0	\$9.93	\$0.00	\$0.00	\$0.00	\$18.18	\$0.00	\$43.11	15.5%
Medium	664	264	0	\$12.04	\$10.59	\$0.00	\$0.00	\$36.58	\$0.00	\$74.21	7.6%
Large	1,144	600	144	\$12.04	\$24.06	\$8.37	\$0.00	\$63.02	\$0.00	\$122.49	5.1%
Xlarge	2,162	600	1,162	\$12.04	\$24.06	\$67.51	\$0.00	\$119.11	\$0.00	\$237.72	7.9%
Mean	830	400	430	\$12.04	\$17.22	\$0.00	\$0.00	\$45.70	\$0.00	\$89.96	5.6%
Sum	983	400	583	\$12.04	\$23.39	\$0.00	\$0.00	\$54.17	\$0.00	\$104.60	4.4%
Win	669	400	269	\$12.04	\$10.80	\$0.00	\$0.00	\$36.88	\$0.00	\$74.72	7.5%
Annual										\$1,075.95	5.7%

RESIDENTIAL SERVICE DEMAND

WINTER

PROPOSED TRANSITION 2-PART RATES												
Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel	PPFAC	Net Bill
			0-400	401-1,000		1,000+	0-400 kWh	401-1,000 kWh				
23%	0.6	100	100	0	\$15.00	\$0.030100	\$3.01	\$0.00	\$0.058100	\$0.055090	\$0.000000	\$23.52
27%	1.5	294	294	0	\$15.00	\$8.85	\$0.00	\$0.00	\$0.00	\$16.20	\$0.00	\$40.05
30%	2.6	560	400	160	\$15.00	\$12.04	\$6.42	\$0.00	\$0.00	\$30.85	\$0.00	\$64.31
32%	3.9	914	400	514	\$15.00	\$12.04	\$20.61	\$0.00	\$0.00	\$50.35	\$0.00	\$98.00
35%	6.5	1,653	400	600	\$15.00	\$12.04	\$24.06	\$37.94	\$0.00	\$91.06	\$0.00	\$180.10
AnnAvg	3.6	830	400	430	\$15.00	\$12.04	\$17.22	\$0.00	\$0.00	\$45.70	\$0.00	\$89.96
WinAvg	3.0	669	400	269	\$15.00	\$12.04	\$10.80	\$0.00	\$0.00	\$36.88	\$0.00	\$74.72

PROPOSED 3-PART DEMAND RATES														
Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
			On-Peak	Off-Peak		All kW	All kWh							
Winter			0.26	0.74	\$15.00	\$5.00	\$0.01534	\$0.000000	\$0.086300	\$0.038610	0.0000%			
Summer									\$0.105800	\$0.042830				
Xsm	0.6	100	26	74	\$15.00	\$2.95	\$1.53	\$0.00	\$2.24	\$2.86	\$0.00	\$24.58	\$1.06	4.51%
Small	1.5	294	76	218	\$15.00	\$7.45	\$4.51	\$0.00	\$6.56	\$8.42	\$0.00	\$41.94	\$1.89	4.72%
Medium	2.6	560	145	415	\$15.00	\$12.85	\$8.59	\$0.00	\$12.51	\$16.02	\$0.00	\$64.97	\$0.66	1.03%
Large	3.9	914	237	677	\$15.00	\$19.50	\$14.02	\$0.00	\$20.45	\$26.14	\$0.00	\$95.11	-\$2.89	-2.95%
XLg	6.5	1,653	429	1,224	\$15.00	\$32.25	\$25.36	\$0.00	\$37.02	\$47.26	\$0.00	\$156.89	-\$23.21	-12.89%
AnnAvg	3.6	830	215	614	\$15.00	\$17.90	\$12.73	\$0.00	\$18.55	\$23.71	\$0.00	\$87.89	-\$2.07	-2.31%
WinAvg	3.0	669	174	496	\$15.00	\$14.95	\$10.27	\$0.00	\$15.02	\$19.15	\$0.00	\$74.39	-\$0.33	-0.45%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



RESIDENTIAL SERVICE DEMAND

SUMMER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel	PPFAC	Net Bill
			0-400	401-1,000		0-400 kWh	401-1,000 kWh	1,000+ kWh				
			0	0		\$0.030100	\$0.040100	\$0.058100				
Xsm	0.7	117	117	0	0	\$3.52	\$0.00	\$0.00	\$0.00	\$6.45	\$0.00	\$24.97
Small	1.9	386	386	0	0	\$11.62	\$0.00	\$0.00	\$0.00	\$21.26	\$0.00	\$47.88
Medium	3.5	813	400	413	0	\$12.04	\$16.56	\$0.00	\$0.00	\$44.79	\$0.00	\$88.39
Large	5.6	1,395	400	600	395	\$12.04	\$24.06	\$22.95	\$0.00	\$76.85	\$0.00	\$150.90
Xlg	9.1	2,471	400	600	1,471	\$12.04	\$24.06	\$85.47	\$0.00	\$136.13	\$0.00	\$272.70
AnnAvg	3.6	830	400	430	0	\$12.04	\$17.22	\$0.00	\$0.00	\$45.70	\$0.00	\$89.96
SumAvg	4.1	983	400	583	0	\$12.04	\$23.39	\$0.00	\$0.00	\$54.17	\$0.00	\$104.60

\$1,075.95

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
			On-Peak	Off-Peak		All kW	All kWh								
			0	0		\$5.00	\$0.01534								
Winter															
Summer															
Xsm	0.7	117	28	89	\$15.00	\$3.40	\$1.79	\$0.00	\$2.96	\$3.81	\$0.00	\$26.96	\$1.99	7.96%	
Small	1.9	386	93	293	\$15.00	\$9.35	\$5.92	\$0.00	\$9.84	\$12.55	\$0.00	\$52.66	\$4.78	9.99%	
Medium	3.5	813	196	617	\$15.00	\$17.60	\$12.47	\$0.00	\$20.74	\$26.43	\$0.00	\$92.24	\$3.85	4.35%	
Large	5.6	1,395	336	1,059	\$15.00	\$27.95	\$21.40	\$0.00	\$35.55	\$45.36	\$0.00	\$145.26	-\$5.64	-3.74%	
Xlg	9.1	2,471	595	1,876	\$15.00	\$45.35	\$37.91	\$0.00	\$62.95	\$80.35	\$0.00	\$241.56	-\$31.14	-11.42%	
AnnAvg	3.6	830	200	630	\$15.00	\$17.90	\$12.73	\$0.00	\$21.16	\$26.88	\$0.00	\$93.77	\$3.81	4.23%	
SumAvg	4.1	983	237	747	\$15.00	\$20.70	\$15.08	\$0.00	\$25.07	\$31.99	\$0.00	\$107.84	\$3.24	3.10%	

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND

WINTER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel	PPFAC	Net Bill
			0-400	401-1,000		0-400 kWh	401-1,000 kWh	1,000+ kWh				
			0	0		\$0.019300	\$0.034350	\$0.038499				
23%	0.6	100	100	0	\$10.00	\$1.93	\$0.00	\$0.00	\$0.001140	\$0.064510	-\$0.002139	\$18.28
27%	1.5	294	294	0	\$10.00	\$5.67	\$0.00	\$0.00	\$0.34	\$18.97	-\$0.63	\$34.96
30%	2.6	560	400	160	\$10.00	\$7.72	\$5.50	\$0.00	\$0.64	\$36.13	-\$1.20	\$58.79
32%	3.9	914	400	514	\$10.00	\$7.72	\$17.66	\$0.00	\$1.04	\$58.96	-\$1.96	\$93.42
35%	6.5	1,653	400	600	\$10.00	\$7.72	\$20.61	\$25.14	\$1.88	\$106.64	-\$3.54	\$168.45
AnnAvg	3.6	830	400	430	\$10.00	\$7.72	\$14.75	\$0.00	\$0.95	\$53.51	-\$1.77	\$85.16
WinAvg	3.0	669	400	269	\$10.00	\$7.72	\$9.25	\$0.00	\$0.76	\$43.18	-\$1.43	\$69.48

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
			On-Peak	Off-Peak		All kW	All kWh								
			0.26	0.74		\$5.00	\$0.01534								
23%	0.6	100	26	74	\$15.00	\$2.95	\$1.53	\$0.00	\$2.24	\$2.86	\$0.00	\$24.58	\$6.30	34.49%	
27%	1.5	294	76	218	\$15.00	\$7.45	\$4.51	\$0.00	\$6.56	\$8.42	\$0.00	\$41.94	\$7.58	22.08%	
30%	2.6	560	145	415	\$15.00	\$12.85	\$8.59	\$0.00	\$12.51	\$16.02	\$0.00	\$64.97	\$6.18	10.52%	
32%	3.9	914	237	677	\$15.00	\$19.50	\$14.02	\$0.00	\$20.45	\$26.14	\$0.00	\$95.11	\$1.69	1.81%	
35%	6.5	1,653	429	1,224	\$15.00	\$32.25	\$25.36	\$0.00	\$37.02	\$47.26	\$0.00	\$156.89	-\$11.56	-6.86%	
AnnAvg	3.6	830	215	614	\$15.00	\$17.90	\$12.73	\$0.00	\$18.55	\$23.71	\$0.00	\$87.89	\$2.73	3.21%	
WinAvg	3.0	669	174	496	\$15.00	\$14.95	\$10.27	\$0.00	\$15.02	\$19.15	\$0.00	\$74.39	\$4.91	7.06%	

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND

SUMMER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel	PPFAC	Net Bill
			0-400	401-1,000		0-400 kWh	401-1,000 kWh	1,000+ kWh				
			0	0		\$0.019300	\$0.034350	\$0.038499				
24%	0.7	117	117	0	\$10.00	\$2.26	\$0.00	\$0.00	\$0.001140	\$0.064510	-\$0.002139	\$19.69
28%	1.9	386	386	0	\$10.00	\$7.45	\$0.00	\$0.00	\$0.44	\$24.90	-\$0.83	\$41.96
32%	3.5	813	400	413	\$10.00	\$7.72	\$14.19	\$0.00	\$0.93	\$52.45	-\$1.74	\$83.55
34%	5.6	1,395	400	600	\$10.00	\$7.72	\$20.61	\$15.21	\$1.59	\$89.99	-\$2.98	\$142.13
37%	9.1	2,471	400	600	\$10.00	\$7.72	\$20.61	\$56.63	\$2.82	\$159.40	-\$5.29	\$251.90
AnnAvg	3.6	830	400	430	\$10.00	\$7.72	\$14.75	\$0.00	\$0.95	\$53.51	-\$1.77	\$85.16
SumAvg	4.1	983	400	583	\$10.00	\$7.72	\$20.04	\$0.00	\$1.12	\$63.43	-\$2.10	\$100.20

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
			On-Peak	Off-Peak		All kW	All kWh								
			0.24	0.76		\$5.00	\$0.01534								
24%	0.7	117	28	89	\$15.00	\$3.40	\$1.79	\$0.00	\$2.96	\$3.81	\$0.00	\$26.96	\$7.27	36.94%	
28%	1.9	386	93	293	\$15.00	\$9.35	\$5.92	\$0.00	\$9.84	\$12.55	\$0.00	\$52.66	\$10.70	25.49%	
32%	3.5	813	196	617	\$15.00	\$17.60	\$12.47	\$0.00	\$20.74	\$26.43	\$0.00	\$92.24	\$8.69	10.40%	
34%	5.6	1,395	336	1,059	\$15.00	\$27.95	\$21.40	\$0.00	\$35.55	\$45.36	\$0.00	\$145.26	\$3.13	2.20%	
37%	9.1	2,471	595	1,876	\$15.00	\$45.35	\$37.91	\$0.00	\$62.95	\$80.35	\$0.00	\$241.56	-\$10.34	-4.10%	
AnnAvg	3.6	830	200	630	\$15.00	\$17.90	\$12.73	\$0.00	\$21.16	\$26.88	\$0.00	\$93.77	\$8.61	10.11%	
SumAvg	4.1	983	237	747	\$15.00	\$20.70	\$15.08	\$0.00	\$25.07	\$31.99	\$0.00	\$107.84	\$7.64	7.62%	

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE CARES

CURRENT 2-PART RATES									
Total kWh	Delivery (kWh)	Basic Service Charge	Delivery 0-400 kWh	Delivery 400+ kWh	TCA	Base Fuel	PPFAC	Net Bill	Discounts
	1-400	401+	\$0.018973	\$0.035400	\$0.001140	\$0.061700	-\$0.002139		
Xsmall	220	0	\$4.17	\$0.00	\$0.25	\$13.57	-\$0.47	\$15.69	30.00%
Small	360	0	\$6.83	\$0.00	\$0.41	\$22.21	-\$0.77	\$26.86	20.00%
Medium	607	207	\$7.59	\$7.33	\$0.69	\$37.45	-\$1.30	\$50.99	10.00%
Large	990	590	\$7.59	\$20.89	\$1.13	\$61.08	-\$2.12	\$84.12	10.00%
Xlarge	1,843	1,443	\$7.59	\$51.08	\$2.10	\$113.71	-\$3.94	\$167.44	\$8.00
Mean	753	400	\$7.59	\$12.49	\$0.86	\$46.45	-\$1.61	\$63.61	10.00%
Sum	867	400	\$7.59	\$16.53	\$0.99	\$53.49	-\$1.85	\$73.49	10.00%
Win	638	400	\$7.59	\$8.43	\$0.73	\$39.37	-\$1.37	\$53.69	10.00%
Annual								\$763.08	

PROPOSED 2-PART TRANSITION RATES									
Total kWh	Delivery (kWh)	Basic Service Charge	Delivery 0-400 kWh	Delivery 400+ kWh	TCA	Base Fuel	PPFAC	Net Bill	% Change
	1-400	401+	\$0.028700	\$0.048100	\$0.000000	\$0.050260	0.0000%		
Xsmall	220	0	\$6.31	\$0.00	\$0.00	\$11.06	\$0.00	\$18.46	17.65%
Small	360	0	\$10.33	\$0.00	\$0.00	\$18.09	\$0.00	\$29.94	11.45%
Medium	607	207	\$11.48	\$9.96	\$0.00	\$30.51	\$0.00	\$54.86	7.58%
Large	990	590	\$11.48	\$28.38	\$0.00	\$49.76	\$0.00	\$88.76	5.51%
Xlarge	1,843	1,443	\$11.48	\$69.41	\$0.00	\$92.63	\$0.00	\$174.52	4.23%
Mean	753	400	\$11.48	\$16.98	\$0.00	\$37.84	\$0.00	\$67.77	6.54%
Sum	867	400	\$11.48	\$22.46	\$0.00	\$43.57	\$0.00	\$77.86	5.95%
Win	638	400	\$11.48	\$11.45	\$0.00	\$32.07	\$0.00	\$57.60	7.28%
Annual								\$812.75	6.51%

RESIDENTIAL SERVICE CARES MEDICAL BILL IMPACTS

CURRENT 2-PART RATES									
Total kWh	Delivery (kWh)	Basic Service Charge	Delivery 0-400 kWh	Delivery 400+ kWh	TCA	Base Fuel	PPFAC	Net Revenue	Discounts
365	401+	\$4.90	\$0.018973	\$0.035400	\$0.001140	\$0.061700	-\$0.002139		
Xsmall	365	0	\$6.93	\$0.00	\$0.42	\$22.52	-\$0.78	\$23.79	30.00%
Small	400	164	\$7.59	\$5.81	\$0.64	\$34.80	-\$1.21	\$36.77	30.00%
Medium	400	478	\$7.59	\$16.92	\$1.00	\$54.17	-\$1.88	\$66.16	20.00%
Large	400	940	\$7.59	\$33.28	\$1.53	\$82.68	-\$2.87	\$114.40	10.00%
Xlarge	400	1,904	\$7.59	\$67.40	\$2.63	\$142.16	-\$4.93	\$211.75	\$8.00
Mean	400	634	\$7.59	\$22.43	\$1.18	\$63.78	-\$2.21	\$78.13	20.00%
sum	400	799	\$7.59	\$28.28	\$1.37	\$73.97	-\$2.56	\$90.84	20.00%
win	400	471	\$7.59	\$16.68	\$0.99	\$53.75	-\$1.86	\$65.64	20.00%
Annual								\$938.88	

PROPOSED 2-PART TRANSITION RATES									
Total kWh	Delivery (kWh)	Basic Service Charge	Delivery 0-400 kWh	Delivery 400+ kWh	TCA	Base Fuel	PPFAC	Net Revenue	% Change
365	401+	\$9.00	\$0.028700	\$0.048100	\$0.000000	\$0.050260	0.0000%		
Xsmall	365	0	\$10.48	\$0.00	\$0.00	\$18.34	\$0.00	\$26.47	11.3%
Small	400	164	\$11.48	\$7.89	\$0.00	\$28.35	\$0.00	\$39.70	8.0%
Medium	400	478	\$11.48	\$22.99	\$0.00	\$44.13	\$0.00	\$70.08	5.9%
Large	400	940	\$11.48	\$45.21	\$0.00	\$67.35	\$0.00	\$132.94	16.2%
Xlarge	400	1,904	\$11.48	\$91.58	\$0.00	\$115.80	\$0.00	\$219.86	3.8%
Mean	400	634	\$11.48	\$30.48	\$0.00	\$51.95	\$0.00	\$82.33	5.4%
sum	400	799	\$11.48	\$38.42	\$0.00	\$60.25	\$0.00	\$95.32	4.9%
win	400	471	\$11.48	\$22.66	\$0.00	\$43.78	\$0.00	\$69.54	5.9%
Annual								\$989.14	5.4%

RESIDENTIAL SERVICE DEMAND - CARES

WINTER

Load Factor	Demand (kW)	Total kWh	PROPOSED TRANSITION 2-PART RATES										PPFAC	Net Bill	
			Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel	PPFAC	Net Bill			
			0-400	401-1,000		0-400 kWh	401-1,000 kWh	1,000+ kWh							
26%	1.1	198	0	198	0	\$9.00	\$0.028700	\$5.68	\$0.048100	\$0.048100	\$0.000000	\$0.00	\$9.95	\$0.00	\$17.24
28%	1.6	324	0	324	0	\$9.00	\$9.30	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.28	\$0.00	\$27.66
30%	2.4	525	400	125	0	\$9.00	\$11.48	\$6.01	\$0.00	\$0.00	\$0.00	\$0.00	\$26.39	\$0.00	\$47.59
32%	3.6	831	400	431	0	\$9.00	\$11.48	\$20.73	\$0.00	\$0.00	\$0.00	\$0.00	\$41.77	\$0.00	\$74.68
35%	5.9	1,496	400	600	496	\$9.00	\$11.48	\$28.86	\$28.86	\$0.00	\$0.00	\$0.00	\$75.19	\$0.00	\$140.39
AnnAvg	3.3	753	400	353	0	\$9.00	\$11.48	\$16.98	\$0.00	\$0.00	\$0.00	\$0.00	\$37.84	\$0.00	\$67.77
WinAvg	2.9	638	400	238	0	\$9.00	\$11.48	\$11.45	\$0.00	\$0.00	\$0.00	\$0.00	\$32.07	\$0.00	\$57.60

Discounts  
30.00%  
20.00%  
10.00%  
10.00%  
\$8.00  
10.00%  
10.00%

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES										PPFAC	Net Bill	% Change	
			Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC				Net Bill
			On-Peak	Off-Peak		All kW	All kW	5.00								
Winter			0.26	0.74	15.00	\$0.01534	\$0.000000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Summer																
Xsm	1.1	198	51	147	\$15.00	\$5.50	\$3.04	\$0.00	\$4.40	\$5.68	\$0.00	\$0.00	\$16.62	\$0.00	\$17.00	-3.6%
Small	1.6	324	84	240	\$15.00	\$8.00	\$4.97	\$0.00	\$7.25	\$9.27	\$0.00	\$0.00	\$27.49	\$0.00	\$17.00	-0.6%
Medium	2.4	525	136	389	\$15.00	\$12.00	\$8.05	\$0.00	\$11.74	\$15.02	\$0.00	\$0.00	\$44.81	\$0.00	\$17.00	-5.8%
Large	3.6	831	216	615	\$15.00	\$18.00	\$12.75	\$0.00	\$18.64	\$23.75	\$0.00	\$0.00	\$71.14	\$0.00	\$17.00	-4.7%
Xlg	5.9	1,496	388	1,108	\$15.00	\$29.50	\$22.95	\$0.00	\$33.48	\$42.78	\$0.00	\$0.00	\$126.71	\$0.00	\$17.00	-9.7%
AnnAvg	3.3	753	195	558	\$15.00	\$16.50	\$11.55	\$0.00	\$16.83	\$21.54	\$0.00	\$0.00	\$64.42	\$0.00	\$17.00	-4.9%
WinAvg	2.9	638	166	472	\$15.00	\$14.50	\$9.79	\$0.00	\$14.33	\$18.22	\$0.00	\$0.00	\$54.84	\$0.00	\$17.00	-4.8%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND - CARES

SUMMER

Load Factor	Demand (kW)	Total kWh	PROPOSED TRANSITION 2-PART RATES						PPFAC	Net Bill		
			Delivery (kWh)		Basic Service Charge	Delivery					TCA	Base Fuel
			0-400	401-1,000		0-400 kWh	401-1,000 kWh	1,000+ kWh				
26%	1.3	243	0	0	\$9.00	\$0.028700	\$0.048100	\$0.048100	\$0.000000	\$0.050260	\$0.000000	\$19.73
29%	2.0	413	400	13	\$9.00	\$11.48	\$0.63	\$0.00	\$0.00	\$20.76	\$0.00	\$33.49
31%	3.1	709	400	309	\$9.00	\$11.48	\$14.86	\$0.00	\$0.00	\$35.63	\$0.00	\$63.88
33%	4.8	1,161	400	600	\$9.00	\$11.48	\$28.86	\$7.74	\$0.00	\$58.35	\$0.00	\$107.43
36%	7.8	2,078	400	600	\$9.00	\$11.48	\$28.86	\$51.85	\$0.00	\$104.44	\$0.00	\$197.63
AnnAvg	3.3	753	400	353	\$9.00	\$11.48	\$16.98	\$0.00	\$0.00	\$37.84	\$0.00	\$67.77
SumAvg	3.7	863	400	463	\$9.00	\$11.48	\$22.29	\$0.00	\$0.00	\$43.39	\$0.00	\$77.54

Discounts  
30.00%  
20.00%  
10.00%  
\$8.00  
\$8.00  
10.00%  
10.00%

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES						PPFAC	Net Bill	\$ Change	% Change		
			Delivery (kWh)	Basic Service Charge	Delivery			TCA					Base Fuel On-Peak	Base Fuel Off-Peak
					On-Peak	Off-Peak	All kW							
Winter					\$15.00	\$0.01534	\$0.000000							
Summer					\$15.00	\$6.50	\$3.73	\$0.00	\$0.086300	\$0.038610				
Xsm	1.3	243	0.24	0.76	\$15.00	\$6.50	\$3.73	\$0.00	\$6.14	\$7.92	\$0.00	\$22.29		
Small	2.0	413	58	185	\$15.00	\$10.00	\$6.34	\$0.00	\$10.47	\$13.45	\$0.00	\$38.26		
Medium	3.1	709	99	314	\$15.00	\$15.50	\$10.88	\$0.00	\$18.09	\$23.04	\$0.00	\$65.51		
Large	4.8	1,161	171	538	\$15.00	\$24.00	\$17.81	\$0.00	\$29.52	\$37.78	\$0.00	\$107.11		
XLg	7.8	2,078	279	882	\$15.00	\$39.00	\$31.88	\$0.00	\$52.90	\$67.59	\$0.00	\$185.37		
AnnAvg	3.3	753	181	572	\$15.00	\$16.50	\$11.55	\$0.00	\$19.15	\$24.50	\$0.00	\$69.70		
SumAvg	3.7	863	208	656	\$15.00	\$18.50	\$13.24	\$0.00	\$22.01	\$28.10	\$0.00	\$79.85		

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND - CARES

WINTER

Load Factor	Demand (kW)	Total kWh	CURRENT 2-PART RATES						PPFAC	Net Bill		
			Delivery (kWh)		Basic Service Charge	Delivery					TCA	Base Fuel
			0-400	401-1,000		0-400 kWh	401-1,000 kWh	1,000+ kWh				
26%	1.1	198	198	0	\$4.90	\$0.035400	\$0.001140	\$0.061700	-\$0.002139	\$14.48		
28%	1.6	324	324	0	\$4.90	\$0.035400	\$0.03	\$12.22	-\$0.42	\$14.48		
30%	2.4	525	400	125	\$4.90	\$0.035400	\$0.37	\$19.99	-\$0.69	\$24.57		
32%	3.6	831	400	431	\$4.90	\$0.035400	\$0.60	\$32.39	-\$1.12	\$43.90		
35%	5.9	1,496	400	600	\$4.90	\$0.035400	\$0.95	\$51.27	-\$1.78	\$70.37		
AnnAvg	3.3	753	400	353	\$4.90	\$0.035400	\$1.71	\$92.30	-\$3.20	\$134.10		
WinAvg	3.1	638	400	238	\$4.90	\$0.035400	\$0.86	\$46.45	-\$1.61	\$68.61		
							\$0.73	\$39.37	-\$1.37	\$58.69		

Discounts  
30.00%  
20.00%  
10.00%  
10.00%  
\$8.00  
10.00%  
10.00%

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES										PPFAC	Net Bill	\$ Change	% Change	
			Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak						
			On-Peak	Off-Peak		All kW	All kWh	1,000+ kWh									
Winter			0.26	0.74	15.00	\$0.01534	\$0.000000										
Summer																	
Xsm	1.1	198	51	147	\$15.00	\$5.50	\$3.04	\$0.00	\$4.40	\$5.68	\$0.00	\$16.62	\$2.14	14.8%			
Small	1.6	324	84	240	\$15.00	\$8.00	\$4.97	\$0.00	\$7.25	\$9.27	\$0.00	\$27.49	\$2.92	11.9%			
Medium	2.4	525	136	389	\$15.00	\$12.00	\$8.05	\$0.00	\$11.74	\$15.02	\$0.00	\$44.81	\$0.91	2.1%			
Large	3.6	831	216	615	\$15.00	\$18.00	\$12.75	\$0.00	\$18.64	\$23.75	\$0.00	\$71.14	\$0.77	1.1%			
XLg	5.9	1,496	388	1,108	\$15.00	\$29.50	\$22.95	\$0.00	\$33.48	\$42.78	\$0.00	\$126.71	-\$7.39	-5.5%			
AnnAvg	3.3	753	195	558	\$15.00	\$16.50	\$11.55	\$0.00	\$16.83	\$21.54	\$0.00	\$64.42	\$0.81	1.3%			
WinAvg	2.9	638	166	472	\$15.00	\$14.50	\$9.79	\$0.00	\$14.33	\$18.22	\$0.00	\$54.84	\$1.15	2.1%			

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



RESIDENTIAL SERVICE DEMAND - CARES

SUMMER

Load Factor	Demand (kW)	Total kWh	CURRENT 2-PART RATES										PPFAC	Base Fuel	TCA	Net Bill
			Basic Service Charge		Delivery (kWh)			Delivery								
			0-400	401-1,000	1,000+	0-400 kWh	401-1,000 kWh	1,000+ kWh	0-400 kWh	401-1,000 kWh	1,000+ kWh					
26%	1.3	243	0	243	0	0	\$0.018973	\$4.61	\$0.00	\$0.00	\$0.00	\$0.061700	\$0.002139	\$0.00	\$0.00	\$16.98
29%	2.0	413	400	13	0	0	\$0.018973	\$7.59	\$0.46	\$0.00	\$0.00	\$14.99	-\$0.52	\$0.00	\$0.00	\$16.98
31%	3.1	709	400	309	0	0	\$0.018973	\$7.59	\$10.94	\$0.00	\$0.00	\$25.48	-\$0.88	\$0.00	\$0.00	\$30.41
33%	4.8	1,161	400	600	161	0	\$0.018973	\$7.59	\$21.24	\$5.70	\$1.32	\$43.75	-\$1.52	\$0.00	\$0.00	\$59.82
36%	7.8	2,078	400	600	1,078	0	\$0.018973	\$7.59	\$21.24	\$38.16	\$2.37	\$71.63	-\$2.48	\$0.00	\$0.00	\$101.89
AnnAvg	3.3	753	400	353	0	0	\$0.018973	\$7.59	\$12.49	\$0.00	\$0.00	\$46.45	-\$1.61	\$0.00	\$0.00	\$63.61
SumAvg	3.7	863	400	463	0	0	\$0.018973	\$7.59	\$16.40	\$0.00	\$0.00	\$53.27	-\$1.85	\$0.00	\$0.00	\$73.17

Discounts	
30.00%	
20.00%	
10.00%	
\$8.00	
\$8.00	
10.00%	
10.00%	

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES										PPFAC	Base Fuel Off-Peak	Base Fuel On-Peak	TCA	Net Bill	% Change	
			Basic Service Charge		Delivery (kWh)			Delivery											
			On-Peak	Off-Peak	On-Peak	Off-Peak	All kW	All kWh	0-400 kWh	401-1,000 kWh	1,000+ kWh								
26%	1.3	243	0.24	0.76	0	0	\$15.00	\$5.00	\$0.01534	\$0.00	\$0.00	\$0.086300	\$0.038610	\$0.00	\$0.00	\$0.00	\$0.00	\$22.29	31.3%
29%	2.0	413	58	185	0	0	\$15.00	\$6.50	\$3.73	\$0.00	\$0.00	\$6.14	\$7.92	\$0.00	\$0.00	\$0.00	\$0.00	\$38.26	25.8%
31%	3.1	709	99	314	0	0	\$15.00	\$10.00	\$6.34	\$0.00	\$0.00	\$10.47	\$13.45	\$0.00	\$0.00	\$0.00	\$0.00	\$65.51	9.5%
33%	4.8	1,161	171	538	0	0	\$15.00	\$15.50	\$10.88	\$0.00	\$0.00	\$18.09	\$23.04	\$0.00	\$0.00	\$0.00	\$0.00	\$107.11	5.1%
36%	7.8	2,078	279	882	0	0	\$15.00	\$24.00	\$17.81	\$0.00	\$0.00	\$29.52	\$37.78	\$0.00	\$0.00	\$0.00	\$0.00	\$189.37	-0.3%
AnnAvg	3.3	753	181	572	0	0	\$15.00	\$16.50	\$11.55	\$0.00	\$0.00	\$19.15	\$24.50	\$0.00	\$0.00	\$0.00	\$0.00	\$69.70	9.6%
SumAvg	3.7	863	208	656	0	0	\$15.00	\$18.50	\$13.24	\$0.00	\$0.00	\$22.01	\$28.10	\$0.00	\$0.00	\$0.00	\$0.00	\$79.85	9.1%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND - CARES MEDICAL

WINTER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)				Basic Service Charge	Delivery				TCA	Base Fuel	PPFAC	Net Bill		
			0-400		401-1,000			0-400 kWh		401-1,000 kWh						1,000+ kWh	
			On-Peak	Off-Peak	On-Peak	Off-Peak		On-Peak	Off-Peak	On-Peak	Off-Peak					On-Peak	Off-Peak
			0-400	401-1,000	1,000+	\$9.00	\$0.028700	\$0.048100	\$0.048100	\$0.048100	\$0.048100	\$0.000000	\$0.050260	\$0.000000			
28%	1.6	323	323	0	0	\$9.00	\$9.27	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16.23	\$0.00	\$24.15		
29%	2.3	495	400	95	0	\$9.00	\$11.48	\$4.57	\$0.00	\$0.00	\$0.00	\$0.00	\$24.88	\$0.00	\$34.95		
31%	3.3	763	400	363	0	\$9.00	\$11.48	\$17.46	\$0.00	\$0.00	\$0.00	\$0.00	\$38.35	\$0.00	\$61.03		
33%	4.6	1,115	400	600	115	\$9.00	\$11.48	\$28.86	\$5.53	\$0.00	\$0.00	\$0.00	\$56.04	\$0.00	\$88.73		
Xlg	7.2	1,887	400	600	887	\$9.00	\$11.48	\$28.86	\$42.66	\$0.00	\$0.00	\$0.00	\$94.84	\$0.00	\$168.16		
AnnAvg	4.3	1,034	400	600	34	\$9.00	\$11.48	\$28.86	\$1.62	\$0.00	\$0.00	\$0.00	\$51.95	\$0.00	\$82.33		
WinAvg	3.7	871	400	471	0	\$9.00	\$11.48	\$22.66	\$0.00	\$0.00	\$0.00	\$0.00	\$43.78	\$0.00	\$69.54		

Discounts  
30.00%  
30.00%  
20.00%  
20.00%  
10.00%  
20.00%  
20.00%

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)				Basic Service Charge	Delivery				TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change		
			0-400		401-1,000			All kW		All kW								All kW	
			On-Peak	Off-Peak	On-Peak	Off-Peak		On-Peak	Off-Peak	On-Peak	Off-Peak							On-Peak	Off-Peak
			0-400	401-1,000	1,000+	15.00	5.00	\$0.01534											
28%	1.6	323	84	239	0	\$15.00	\$8.00	\$4.95	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.43	-27.8%			
29%	2.3	495	128	367	0	\$15.00	\$11.50	\$7.59	\$0.00	\$0.00	\$0.00	\$0.00	\$14.17	\$0.00	\$32.31	-7.6%			
31%	3.3	763	198	565	0	\$15.00	\$16.50	\$11.70	\$0.00	\$0.00	\$0.00	\$0.00	\$21.81	\$0.00	\$55.10	-9.7%			
33%	4.6	1,115	289	826	0	\$15.00	\$23.00	\$17.10	\$0.00	\$0.00	\$0.00	\$0.00	\$31.89	\$0.00	\$84.93	-4.3%			
Xlg	7.2	1,887	490	1,397	0	\$15.00	\$36.00	\$28.95	\$0.00	\$0.00	\$0.00	\$0.00	\$53.94	\$0.00	\$149.18	-11.3%			
AnnAvg	4.3	1,034	268	765	0	\$15.00	\$21.50	\$15.86	\$0.00	\$0.00	\$0.00	\$0.00	\$29.54	\$0.00	\$78.03	-5.2%			
WinAvg	3.7	871	226	645	0	\$15.00	\$18.50	\$13.36	\$0.00	\$0.00	\$0.00	\$0.00	\$24.90	\$0.00	\$64.26	-7.8%			

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND - CARES MEDICAL

SUMMER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)				Basic Service Charge	Delivery				TCA	Base Fuel	PPFAC	Net Bill
			0-400		401-1,000			0-400 kWh		401-1,000 kWh					
			0-400	401-1,000	1,000+	1,000+		1,000+ kWh	1,000+ kWh						
29%	2.0	414	400	14	0	\$9.00	\$0.028700	\$11.48	\$0.048100	\$0.048100	\$0.000000	\$0.050260	\$0.000000	\$29.37	
31%	3.0	663	400	263	0	\$9.00	\$11.48	\$11.48	\$0.00	\$0.00	\$0.00	\$33.30	\$0.00	\$53.13	
33%	4.3	1,035	400	600	35	\$9.00	\$11.48	\$11.48	\$1.68	\$1.68	\$0.00	\$52.02	\$0.00	\$82.43	
35%	6.2	1,572	400	600	572	\$9.00	\$11.48	\$11.48	\$28.86	\$28.86	\$0.00	\$78.98	\$0.00	\$140.23	
38%	9.5	2,601	400	600	1,601	\$9.00	\$11.48	\$11.48	\$28.86	\$28.86	\$0.00	\$130.73	\$0.00	\$249.08	
AnnAvg	4.3	1,034	400	600	34	\$9.00	\$11.48	\$11.48	\$28.86	\$1.62	\$0.00	\$51.95	\$0.00	\$82.33	
SumAvg	4.9	1,194	400	600	194	\$9.00	\$11.48	\$11.48	\$28.86	\$9.32	\$0.00	\$60.00	\$0.00	\$94.93	

Discounts	
30.00%	
20.00%	
20.00%	
\$8.00	
20.00%	
20.00%	

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
			On-Peak	Off-Peak		All kW	All kWh						
			On-Peak	Off-Peak		All kW	All kWh						
29%	2.0	414	100	314	\$15.00	\$10.00	\$6.35	\$0.00	\$13.45	\$0.00	\$28.38	-3.4%	
31%	3.0	663	159	503	\$15.00	\$15.00	\$10.16	\$0.00	\$21.54	\$0.00	\$51.52	-3.0%	
33%	4.3	1,035	249	786	\$15.00	\$21.50	\$15.88	\$0.00	\$33.66	\$0.00	\$85.38	3.6%	
35%	6.2	1,572	378	1,193	\$15.00	\$31.00	\$24.11	\$0.00	\$51.10	\$0.00	\$134.20	-4.3%	
38%	9.5	2,601	626	1,975	\$15.00	\$47.50	\$39.90	\$0.00	\$84.59	\$0.00	\$226.22	-9.2%	
AnnAvg	4.3	1,034	249	785	\$15.00	\$21.50	\$15.86	\$0.00	\$33.62	\$0.00	\$85.32	3.6%	
SumAvg	4.9	1,194	287	907	\$15.00	\$24.50	\$18.31	\$0.00	\$38.85	\$0.00	\$100.02	5.4%	

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND - CARES MEDICAL

WINTER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)				Basic Service Charge	Delivery			TCA	Base Fuel	PPFAC	Net Bill
			0-400		401-1,000			0-400 kWh	401-1,000 kWh	1,000+ kWh				
			0-400	401-1,000	0	1,000+		\$0.018973	\$0.035400	\$0.035400				
28%	1.6	323	323	0	0	\$4.90	\$6.13	\$0.00	\$0.00	\$0.035400	\$0.001140	\$0.061700	-\$0.002139	\$21.45
29%	2.3	495	400	95	0	\$4.90	\$7.59	\$3.36	\$0.00	\$0.00	\$0.37	\$19.93	-\$0.69	\$32.13
31%	3.3	763	400	363	0	\$4.90	\$7.59	\$12.85	\$0.00	\$0.00	\$0.87	\$47.08	-\$1.63	\$57.33
33%	4.6	1,115	400	600	115	\$4.90	\$7.59	\$21.24	\$4.07	\$4.07	\$1.27	\$68.80	-\$2.39	\$84.39
36%	7.2	1,887	400	600	887	\$4.90	\$7.59	\$21.24	\$31.40	\$31.40	\$2.15	\$116.43	-\$4.04	\$161.70
AnnAvg	4.3	1,034	400	600	34	\$4.90	\$7.59	\$21.24	\$1.19	\$1.19	\$1.18	\$63.78	-\$2.21	\$78.14
WinAvg	3.7	871	400	471	0	\$4.90	\$7.59	\$16.68	\$0.00	\$0.00	\$0.99	\$53.75	-\$1.86	\$65.63

Discounts  
30.00%  
30.00%  
20.00%  
20.00%  
10.00%  
20.00%  
20.00%

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)		Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	S Change	% Change
			On-Peak	Off-Peak		All kW	All kWh								
			0.26	0.74		5.00	\$0.01534	\$0.0000000							
Winter					15.00										
Summer															
28%	1.6	323	84	239	\$15.00	\$8.00	\$4.95	\$0.00	\$0.00	\$7.25	\$9.23	\$0.00	\$17.43	-\$4.02	-18.7%
29%	2.3	495	128	367	\$15.00	\$11.50	\$7.59	\$0.00	\$0.00	\$11.05	\$14.17	\$0.00	\$32.31	\$0.18	0.6%
31%	3.3	763	198	565	\$15.00	\$16.50	\$11.70	\$0.00	\$0.00	\$17.09	\$21.81	\$0.00	\$55.10	-\$2.23	-3.9%
33%	4.6	1,115	289	826	\$15.00	\$23.00	\$17.10	\$0.00	\$0.00	\$24.94	\$31.89	\$0.00	\$84.93	\$0.54	0.6%
XLg	7.2	1,887	490	1,397	\$15.00	\$36.00	\$28.95	\$0.00	\$0.00	\$42.29	\$53.94	\$0.00	\$149.18	-\$12.52	-7.7%
AnnAvg	4.3	1,034	268	765	\$15.00	\$21.50	\$15.86	\$0.00	\$0.00	\$23.13	\$29.54	\$0.00	\$78.03	-\$0.11	-0.1%
WinAvg	3.7	871	226	645	\$15.00	\$18.50	\$13.36	\$0.00	\$0.00	\$19.50	\$24.90	\$0.00	\$64.26	-\$1.37	-2.1%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE DEMAND - CARES MEDICAL

SUMMER

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)				Basic Service Charge	Delivery				TCA	Base Fuel	PPFAC	Net Bill
			0-400		401-1,000			401-1,000 kWh		1,000+ kWh					
			0-400	401-1,000	400	1,000+		0-400 kWh	401-1,000 kWh	1,000+ kWh	1,000+ kWh				
						\$4.90	\$0.018973	\$7.59	\$0.50	\$0.035400	\$0.001140	\$0.061700	-\$0.002139		
29%	2.0	414	400	14	0	\$4.90	\$7.59	\$0.50	\$0.00	\$0.00	\$0.47	\$25.54	-\$0.89	\$26.68	
31%	3.0	663	400	263	0	\$4.90	\$7.59	\$9.29	\$0.00	\$0.00	\$0.76	\$40.88	-\$1.42	\$49.60	
33%	4.3	1,035	400	600	35	\$4.90	\$7.59	\$21.24	\$1.24	\$1.24	\$1.18	\$63.86	-\$2.21	\$78.24	
35%	6.2	1,572	400	600	572	\$4.90	\$7.59	\$21.24	\$20.23	\$1.79	\$2.97	\$160.48	-\$5.56	\$240.29	
38%	9.5	2,601	400	600	1,601	\$4.90	\$7.59	\$21.24	\$56.68	\$1.19	\$1.18	\$63.78	-\$2.21	\$78.14	
AnnAvg	4.3	1,034	400	600	34	\$4.90	\$7.59	\$21.24	\$1.19	\$1.19	\$1.18	\$63.78	-\$2.21	\$78.14	
SumAvg	4.9	1,194	400	600	194	\$4.90	\$7.59	\$21.24	\$6.86	\$6.86	\$1.36	\$73.66	-\$2.55	\$90.44	

CURRENT 2-PART RATES

Load Factor	Demand (kW)	Total kWh	Delivery (kWh)				Basic Service Charge	Delivery				TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
			On-Peak		Off-Peak			All kWh		1,000+ kWh							
			On-Peak	Off-Peak	On-Peak	Off-Peak		All kWh	1,000+ kWh	1,000+ kWh	1,000+ kWh						
						\$15.00	\$5.00	\$0.01534	\$0.000000	\$0.00	\$0.086300	\$0.038610	0.0000%				
29%	2.0	414	100	314	0.76	\$15.00	\$10.00	\$6.35	\$0.00	\$0.00	\$10.58	\$13.45	\$0.00	\$28.38	6.4%		
31%	3.0	663	159	503	0.76	\$15.00	\$15.00	\$10.16	\$0.00	\$0.00	\$16.82	\$21.54	\$0.00	\$51.52	3.9%		
33%	4.3	1,035	249	786	0.76	\$15.00	\$21.50	\$15.88	\$0.00	\$0.00	\$26.34	\$35.66	\$0.00	\$85.38	9.1%		
35%	6.2	1,572	378	1,193	0.76	\$15.00	\$31.00	\$24.11	\$0.00	\$0.00	\$39.99	\$51.10	\$0.00	\$134.20	-0.2%		
38%	9.5	2,601	626	1,975	0.76	\$15.00	\$47.50	\$39.90	\$0.00	\$0.00	\$66.23	\$84.59	\$0.00	\$226.22	-5.9%		
AnnAvg	4.3	1,034	249	785	0.76	\$15.00	\$21.50	\$15.86	\$0.00	\$0.00	\$26.34	\$35.62	\$0.00	\$85.32	9.2%		
SumAvg	4.9	1,194	287	907	0.76	\$15.00	\$24.50	\$18.31	\$0.00	\$0.00	\$30.36	\$38.85	\$0.00	\$100.02	10.6%		

PROPOSED 3-PART DEMAND RATES

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



RESIDENTIAL SERVICE RATE TIME OF USE

SUMMER

kWh	CURRENT 2-PART RATES											Net Bill
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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					\$11.50	\$0.030350	\$0.001140	\$0.129605	\$0.031385			
Summer	0.23	0.77						\$0.129605	\$0.039605			-\$0.002139
Xsm	261	60	201	261	0	0	0	\$7.92	\$7.96			\$34.90
Small	525	121	404	400	125	0	0	\$15.93	\$16.01			\$58.57
Medium	983	226	757	400	583	0	0	\$29.83	\$29.98			\$99.63
Large	1,611	371	1,240	400	600	611	0	\$48.89	\$49.13			\$155.93
XLg	2,681	617	2,064	400	600	1,681	0	\$81.37	\$81.76			\$251.87
AnnAvg	1,008	232	776	400	600	8	0	\$30.59	\$30.74			\$101.87
Avg Sum	1,195	275	920	400	600	195	0	\$36.26	\$36.43			\$118.60

PROPOSED 2-PART TRANSITION RATES

kWh	PROPOSED 2-PART TRANSITION RATES											Net Bill
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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					\$15.00	\$0.035300	\$0.035300	\$0.000000	\$0.038610			
Summer								\$0.042830	0.000%			
Xsm	261	60	201	261	0	0	0	\$9.21	\$8.61			\$39.48
Small	525	121	404	400	125	0	0	\$14.12	\$17.31			\$64.24
Medium	983	226	757	400	583	0	0	\$20.58	\$32.42			\$107.22
Large	1,611	371	1,240	400	600	611	0	\$21.18	\$31.13			\$166.13
XLg	2,681	617	2,064	400	600	1,681	0	\$59.34	\$88.42			\$266.51
AnnAvg	1,008	232	776	400	600	8	0	\$21.18	\$33.25			\$109.57
Avg Sum	1,195	275	920	400	600	195	0	\$6.87	\$30.40			\$127.07

	\$ Change	% Change
Current Annual	\$1,185.62	
Proposed Annual	\$1,268.46	6.99%

RESIDENTIAL SERVICE RATE TIME OF USE DEMAND

WINTER

kWh	PROPOSED TRANSITION 2-PART RATES										Net Bill	
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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+	0-400					
Winter	0.24	0.76										
Summer												
Xsm	36	114	150	0	0	\$5.30	\$0.00	\$0.00	\$0.00	\$3.30	\$4.40	\$28.00
Small	69	217	286	0	0	\$15.00	\$10.10	\$0.00	\$0.00	\$6.28	\$8.39	\$39.77
Medium	154	487	400	241	0	\$15.00	\$14.12	\$8.51	\$0.00	\$14.08	\$18.81	\$70.52
Large	250	793	400	600	43	\$15.00	\$14.12	\$21.18	\$1.52	\$22.92	\$30.61	\$105.35
XLg	434	1,376	400	600	810	\$15.00	\$14.12	\$21.18	\$28.59	\$39.77	\$53.11	\$171.77
AnnAvg	242	766	400	600	8	\$15.00	\$14.12	\$21.18	\$0.28	\$22.15	\$29.58	\$102.31
WinAvg	192	608	400	401	0	\$15.00	\$14.12	\$14.14	\$0.00	\$17.59	\$23.49	\$84.34

PROPOSED 3-PART DEMAND RATES

Total kWh	PROPOSED 3-PART DEMAND RATES										Net Bill	S Change	% Change	
	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery		TCA	Base Fuel On-Peak	Base Fuel Off-Peak				PPFAC
	On-Peak	Off-Peak				All kW	All kWh							
Winter	0.24	0.76												
Summer														
Xsm	36	114	25%	0.8	\$15.00	\$4.00	\$2.30	\$0.00	\$3.11	\$4.40	\$0.00	\$28.81	\$0.81	2.89%
Small	69	217	27%	1.4	\$15.00	\$7.00	\$4.39	\$0.00	\$5.92	\$8.39	\$0.00	\$40.70	\$0.93	2.34%
Medium	154	487	30%	2.9	\$15.00	\$14.50	\$9.83	\$0.00	\$13.28	\$18.81	\$0.00	\$71.42	\$0.90	1.28%
Large	250	793	35%	4.4	\$15.00	\$22.00	\$16.00	\$0.00	\$21.60	\$30.61	\$0.00	\$105.21	\$0.14	-0.13%
XLg	434	1,376	36%	7.0	\$15.00	\$35.00	\$27.77	\$0.00	\$37.49	\$53.11	\$0.00	\$168.37	\$3.40	-1.98%
AnnAvg	242	766	33%	4.2	\$15.00	\$21.00	\$15.46	\$0.00	\$20.88	\$29.58	\$0.00	\$101.92	\$0.39	-0.38%
WinAvg	192	608	32%	3.5	\$15.00	\$17.50	\$12.28	\$0.00	\$16.58	\$23.49	\$0.00	\$84.85	\$0.51	0.60%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



RESIDENTIAL SERVICE RATE TIME OF USE DEMAND

SUMMER

kWh	PROPOSED TRANSITION 2-PART RATES											
	Delivery (kWh) TIERS		Basic Service 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			\$15.00	\$0.035300	\$0.035300	\$0.000000	\$0.091550	\$0.038610				
Summer	0.23	0.77					\$0.111001	\$0.042830	0.000%			
Xsm	261	60	0	261	0	\$0.00	\$6.66	\$8.61	\$0.00	\$39.48		
Small	525	121	0	404	125	\$0.00	\$13.40	\$17.31	\$0.00	\$64.24		
Medium	983	226	0	757	400	\$0.00	\$20.58	\$25.10	\$0.00	\$107.22		
Large	1,611	371	611	1,240	600	\$0.00	\$21.57	\$53.13	\$0.00	\$166.13		
Xlg	2,681	617	1,681	2,064	600	\$0.00	\$59.34	\$88.45	\$0.00	\$266.51		
AnnAvg	1,008	232	8	776	400	\$0.00	\$21.18	\$33.25	\$0.00	\$109.57		
SumAvg	1,195	275	195	920	400	\$0.00	\$6.87	\$30.50	\$0.00	\$127.07		

PROPOSED 3-PART DEMAND RATES

Total kWh	PROPOSED 3-PART DEMAND RATES												
	Delivery (kWh)		Basic Service Charge	Load Factor	Demand (kW)	Delivery			Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
	On-Peak	Off-Peak				All kW	All kWh	TCA					
Winter			\$15.00			\$5.00	\$0.01534	\$0.000000					
Summer	0.23	0.77							\$0.086300	\$0.038610			
Xsm	261	60	27%	1.3	\$6.50	\$4.00	\$0.00	\$6.35	\$8.61	\$0.00	\$40.46	2.48%	
Small	525	121	30%	2.4	\$12.00	\$8.05	\$0.00	\$12.80	\$17.30	\$0.00	\$65.15	1.42%	
Medium	983	226	32%	4.1	\$20.50	\$15.08	\$0.00	\$23.91	\$32.42	\$0.00	\$106.91	-0.29%	
Large	1,611	371	35%	6.3	\$31.50	\$24.71	\$0.00	\$39.25	\$53.11	\$0.00	\$163.57	-1.54%	
Xlg	2,681	617	38%	9.7	\$48.50	\$41.13	\$0.00	\$65.28	\$88.40	\$0.00	\$258.31	-3.08%	
AnnAvg	1,008	232	33%	4.2	\$21.00	\$15.46	\$0.00	\$24.55	\$33.24	\$0.00	\$109.25	-0.29%	
SumAvg	1,195	275	33%	4.9	\$24.50	\$18.33	\$0.00	\$29.10	\$39.40	\$0.00	\$126.33	-0.58%	

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE RATE TIME OF USE DEMAND

WINTER

kWh	CURRENT 2-PART RATES										Net Bill
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service Charge	Delivery All kWh	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	
	On-Peak	Off-Peak	0-400	401-1,000							
Winter	0.24	0.76			\$11.50	\$0.030350	\$0.001140	\$0.129605	\$0.031385	-\$0.002139	
Summer								\$0.129605	\$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
WinAvg	192	608	400	401	0	\$11.50	\$0.91	\$24.90	\$19.10	(\$1.71)	\$79.00

PROPOSED 3-PART DEMAND RATES

Total kWh	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
	On-Peak	Off-Peak				All kW	All kWh							
	On-Peak	Off-Peak				All kW	All kWh							
Winter	0.24	0.76			\$15.00	\$5.00	\$0.01534	\$0.000000						
Summer									\$0.086300	\$0.038610	0.000%			
Xsm	36	114	25%	0.8	\$15.00	\$4.20	\$2.30	\$0.00	\$3.11	\$4.40	\$0.00	\$29.01	\$4.86	20.12%
Small	69	217	27%	1.5	\$15.00	\$7.25	\$4.39	\$0.00	\$5.92	\$8.39	\$0.00	\$40.95	\$5.33	14.96%
Medium	154	487	30%	2.9	\$15.00	\$14.40	\$9.83	\$0.00	\$13.28	\$18.81	\$0.00	\$71.32	\$5.78	8.82%
Large	250	793	33%	4.4	\$15.00	\$21.80	\$16.00	\$0.00	\$20.60	\$30.61	\$0.00	\$105.01	\$5.57	5.60%
Xlg	434	1,376	36%	7.0	\$15.00	\$34.85	\$27.77	\$0.00	\$37.49	\$53.11	\$0.00	\$168.22	\$4.13	2.52%
AnnAvg	242	766	33%	4.2	\$15.00	\$21.20	\$15.46	\$0.00	\$20.88	\$29.58	\$0.00	\$102.12	\$5.63	5.83%
WinAvg	192	608	32%	3.5	\$15.00	\$17.40	\$12.28	\$0.00	\$16.58	\$23.49	\$0.00	\$84.75	\$5.75	7.28%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE RATE TIME OF USE DEMAND

SUMMER

kWh	CURRENT 2-PART RATES										
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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	0.24	0.76			\$11.50	\$0.030350	\$0.001140	\$0.129605	\$0.031385		
Summer											
Xsm	63	198	261	0	0	\$7.92	\$0.30	\$8.12	\$7.86	(\$0.56)	\$35.14
Small	126	399	400	125	0	\$15.93	\$0.60	\$16.33	\$15.80	(\$1.12)	\$59.04
Medium	236	747	400	583	0	\$29.83	\$1.12	\$30.58	\$29.59	(\$2.10)	\$100.52
Large	387	1,224	400	600	611	\$48.89	\$1.84	\$50.11	\$48.49	(\$3.45)	\$157.38
Xlg	643	2,038	400	600	1,681	\$81.37	\$3.06	\$83.39	\$80.70	(\$5.74)	\$254.28
AnnAvg	242	766	400	600	8	\$30.59	\$1.15	\$31.36	\$30.34	(\$2.16)	\$102.78
WinAvg	287	908	400	600	195	\$36.26	\$1.36	\$37.16	\$35.96	(\$2.56)	\$119.68

PROPOSED 3-PART DEMAND RATES

Total kWh	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
	On-Peak	Off-Peak				All kW	All kWh							
	Winter	0.23	0.77			\$15.00	\$5.00	\$0.01534	\$0.000000					
Summer														
Xsm	60	201	27%	1.3	\$15.00	\$6.70	\$4.00	\$0.00	\$6.35	\$8.61	0.000%	\$40.66	\$5.52	15.71%
Small	121	404	30%	2.4	\$15.00	\$12.15	\$8.05	\$0.00	\$12.80	\$17.30	\$0.00	\$65.30	\$6.26	10.60%
Medium	226	757	32%	4.2	\$15.00	\$20.75	\$15.08	\$0.00	\$23.91	\$32.42	\$0.00	\$107.16	\$6.64	6.61%
Large	371	1,240	35%	6.3	\$15.00	\$31.55	\$24.71	\$0.00	\$39.25	\$53.11	\$0.00	\$163.62	\$6.24	3.96%
Xlg	617	2,064	38%	9.7	\$15.00	\$48.70	\$41.13	\$0.00	\$65.28	\$88.40	\$0.00	\$258.51	\$4.23	1.66%
AnnAvg	232	776	33%	4.2	\$15.00	\$21.20	\$15.46	\$0.00	\$24.55	\$33.24	\$0.00	\$109.45	\$6.67	6.49%
SumAvg	275	920	33%	4.9	\$15.00	\$24.45	\$18.33	\$0.00	\$29.10	\$39.40	\$0.00	\$126.28	\$6.60	5.51%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factor and billing determinants were obtained from UNS Electric billing and load research data.

RESIDENTIAL SERVICE RATE TIME OF USE - SUPER PEAK

kWh	CURRENT 2-PART RATES												Net Bill
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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+	0-400	401-1,000					
Winter	0.1	0.9			\$11.50	\$0.025000	\$0.035000	\$0.035000	\$0.001140	\$0.150000	\$0.038700	-\$0.002139	
Summer										\$0.170000	\$0.039700		
Xsm	150	135	150	0	\$11.50	\$3.75	\$0.00	\$0.00	\$0.17	\$2.25	\$5.22	-\$0.32	\$22.57
Small	286	257	286	0	\$11.50	\$7.15	\$0.00	\$0.00	\$0.33	\$4.29	\$9.96	-\$0.61	\$32.62
Medium	641	577	400	241	\$11.50	\$10.00	\$8.44	\$0.00	\$0.73	\$9.62	\$22.33	-\$1.37	\$61.25
Large	1,043	104	400	600	\$11.50	\$10.00	\$21.00	\$1.51	\$1.19	\$15.65	\$36.33	-\$2.23	\$94.95
Xlg	1,810	181	400	600	\$11.50	\$10.00	\$21.00	\$28.35	\$2.06	\$27.15	\$63.04	-\$3.87	\$159.23
AnnAvg	1,008	101	400	600	\$11.50	\$10.00	\$21.00	\$0.28	\$1.15	\$15.12	\$35.11	-\$2.16	\$92.00
Avg Win	801	80	400	401	\$11.50	\$10.00	\$14.02	\$0.00	\$0.91	\$12.01	\$27.89	-\$1.71	\$74.62

kWh	PROPOSED 2-PART TRANSITION RATES												Net Bill	
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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+	0-400	401-1,000						
Winter					\$15.00	\$0.030100	\$0.037500	\$0.037500	\$0.000000	\$0.159790	\$0.040810	0.0000%		
Summer										\$0.159790	\$0.040810			
Xsm	150	135	150	0	\$15.00	\$4.52	\$0.00	\$0.00	\$0.00	\$2.40	\$5.51	\$0.00	\$27.43	
Small	286	257	286	0	\$15.00	\$8.61	\$0.00	\$0.00	\$0.00	\$4.57	\$10.50	\$0.00	\$38.68	
Medium	641	577	400	241	\$15.00	\$12.04	\$9.04	\$0.00	\$0.00	\$10.24	\$23.54	\$0.00	\$69.86	
Large	1,043	104	400	600	\$15.00	\$12.04	\$22.50	\$1.61	\$0.00	\$16.67	\$38.31	\$0.00	\$106.13	
Xlg	1,810	181	400	600	\$15.00	\$12.04	\$22.50	\$30.38	\$0.00	\$28.92	\$66.48	\$0.00	\$175.32	
AnnAvg	1,008	101	400	600	\$15.00	\$12.04	\$22.50	\$0.30	\$0.00	\$16.11	\$37.03	\$0.00	\$102.98	
Avg Win	801	80	400	401	\$15.00	\$12.04	\$15.02	\$0.00	\$0.00	\$12.79	\$29.41	\$0.00	\$84.26	

RESIDENTIAL SERVICE RATE TIME OF USE - SUPER PEAK

SUMMER

kWh	CURRENT 2-PART RATES												Net Bill	
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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+	0-400	401-1,000						1,000+
Winter														
Summer	0.14	0.86			\$11.50	\$0.025000	\$0.035000	\$0.035000	\$0.001140	\$0.150000	\$0.038700	-\$0.002139		
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	125	\$10.00	\$4.38	\$0.00	\$0.60	\$12.50	\$17.92	-\$1.12		\$55.78
Medium	983	138	845	400	583	\$10.00	\$20.41	\$0.00	\$1.12	\$23.40	\$33.56	-\$2.10		\$97.89
Large	1,611	226	1,385	400	600	\$10.00	\$21.00	\$21.39	\$1.84	\$38.34	\$55.00	-\$3.45		\$155.62
XLg	2,681	375	2,306	400	600	\$10.00	\$21.00	\$58.84	\$3.06	\$63.81	\$91.53	-\$5.74		\$254.00
AnnAvg	1,008	141	867	400	600	\$10.00	\$21.00	\$0.28	\$1.15	\$23.99	\$34.42	-\$2.16		\$100.18
AvgSum	1,195	167	1,027	400	600	\$10.00	\$21.00	\$6.82	\$1.36	\$28.43	\$40.79	-\$2.56		\$117.34

PROPOSED 2-PART TRANSITION RATES

kWh	PROPOSED 2-PART TRANSITION RATES												Net Bill	
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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+	0-400	401-1,000						
Winter														
Summer	0.14	0.86			\$15.00	\$0.030100	\$0.037500	\$0.037500	\$0.000000	\$0.159790	\$0.040810	0.000%		
Xsm	261	37	224	261	0	\$7.86	\$0.00	\$0.00	\$0.00	\$5.84	\$9.16	\$0.00	\$4.97	15.11%
Small	525	74	452	400	125	\$12.04	\$4.69	\$0.00	\$0.00	\$11.74	\$18.43	\$0.00	\$6.12	10.98%
Medium	983	138	845	400	583	\$12.04	\$21.86	\$0.00	\$0.00	\$21.99	\$34.50	\$0.00	\$7.50	7.66%
Large	1,611	226	1,385	400	600	\$12.04	\$22.50	\$22.91	\$0.00	\$36.04	\$56.54	\$0.00	\$9.41	6.04%
XLg	2,681	375	2,306	400	600	\$12.04	\$22.50	\$63.04	\$0.00	\$59.98	\$94.09	\$0.00	\$12.65	4.98%
AnnAvg	1,008	141	867	400	600	\$12.04	\$22.50	\$0.30	\$0.00	\$22.55	\$35.38	\$0.00	\$7.59	7.57%
AvgSum	1,195	167	1,027	400	600	\$12.04	\$22.50	\$7.30	\$0.00	\$26.73	\$41.93	\$0.00	\$8.16	6.95%

Current Annual															
Proposed Annual															
														\$1,151.78	
														\$1,258.56	9.27%

SMALL GENERAL SERVICE

Total kWh	CURRENT 2-PART RATES										Net Bill	
	Delivery kWh		Basic Service Charge	Delivery (kWh)				TCA	Base Fuel	PPFAC		Net Bill
	1-400	401-7500		1-400	401-7500	7501+	7501+					
	1-400	401-7500	7501+	\$0.030176	\$0.041042	\$0.076042	\$0.001140	\$0.058241	-\$0.002139			
Xsm	200	0	0	\$6.04	\$0.00	\$0.00	\$0.23	\$11.65	-\$0.43	\$31.99		
Small	350	0	0	\$10.56	\$0.00	\$0.00	\$0.40	\$20.38	-\$0.75	\$45.09		
Medium	561	161	0	\$12.07	\$6.61	\$0.00	\$0.64	\$32.67	-\$1.20	\$65.29		
Large	1,447	1,047	0	\$12.07	\$42.97	\$0.00	\$1.65	\$84.27	-\$3.10	\$152.36		
Xlg	4,078	3,678	0	\$12.07	\$150.95	\$0.00	\$4.65	\$237.51	-\$8.72	\$410.96		
Mean	1,131	731	0	\$12.07	\$30.00	\$0.00	\$1.29	\$65.87	-\$2.42	\$121.31		
sum	1,277	877	0	\$12.07	\$36.00	\$0.00	\$1.46	\$74.99	-\$2.73	\$135.69		
win	980	400	0	\$12.07	\$23.82	\$0.00	\$1.12	\$57.10	-\$2.10	\$106.51		
Annual										\$1,453.20		

Total kWh	PROPOSED 2-PART TRANSITION RATES										Net Bill	% Change	
	Delivery kWh		Basic Service Charge	Delivery (kWh)				TCA	Base Fuel	PPFAC			Net Bill
	1-400	401-7500		1-400	401-7500	7501+	7501+						
	1-400	401-7500	7501+	\$0.033500	\$0.044500	\$0.088000	\$0.000000	\$0.053290	0.000%				
Xsm	200	0	0	\$6.70	\$0.00	\$0.00	\$0.00	\$10.66	\$0.00	\$42.36	\$10.37	32.41%	
Small	350	0	0	\$11.73	\$0.00	\$0.00	\$0.00	\$18.65	\$0.00	\$55.38	\$10.29	22.82%	
Medium	561	161	0	\$13.40	\$7.16	\$0.00	\$0.00	\$29.90	\$0.00	\$75.46	\$10.17	15.58%	
Large	1,447	1,047	0	\$13.40	\$46.59	\$0.00	\$0.00	\$77.11	\$0.00	\$162.10	\$9.74	6.39%	
Xlg	4,078	3,678	0	\$13.40	\$163.67	\$0.00	\$0.00	\$217.32	\$0.00	\$419.39	\$8.43	2.05%	
Mean	1,131	731	0	\$13.40	\$32.53	\$0.00	\$0.00	\$60.27	\$0.00	\$131.20	\$9.89	8.15%	
sum	1,277	877	0	\$13.40	\$39.04	\$0.00	\$0.00	\$68.07	\$0.00	\$145.51	\$9.82	7.24%	
win	980	400	0	\$13.40	\$25.83	\$0.00	\$0.00	\$52.25	\$0.00	\$116.48	\$9.97	9.36%	
Annual										\$1,571.94	\$118.74	8.17%	

SMALL GENERAL SERVICE DEMAND

WINTER

Load Factor	Demand (kW)	Total kWh	PROPOSED 2-PART TRANSITION RATES						PPFAC	Net Bill				
			Delivery (kWh)		Basic Service Charge	Delivery (kWh)		TCA			Base Fuel			
			1-400	401-7500		7501+	1-400					401-7500	7501+	
34%	0.7	173	173	0	0	\$25.00	\$0.033500	\$5.80	\$0.044500	\$0.088000	\$0.000000	\$0.053290	\$0.000000	\$40.01
36%	1.2	303	303	0	0	\$25.00	\$10.15	\$0.00	\$0.00	\$0.00	\$0.00	\$16.15	\$0.00	\$51.30
38%	1.8	486	486	86	0	\$25.00	\$13.40	\$3.83	\$0.00	\$0.00	\$0.00	\$25.90	\$0.00	\$68.13
41%	4.2	1,254	400	854	0	\$25.00	\$13.40	\$58.00	\$0.00	\$0.00	\$0.00	\$66.83	\$0.00	\$143.23
46%	10.6	3,535	400	3,135	0	\$25.00	\$13.40	\$139.51	\$0.00	\$0.00	\$0.00	\$188.38	\$0.00	\$366.29
AnnAvg	3.8	1,131	400	731	0	\$25.00	\$13.40	\$32.53	\$0.00	\$0.00	\$0.00	\$60.27	\$0.00	\$131.20
WinAvg	3.3	980	400	580	0	\$25.00	\$13.40	\$25.83	\$0.00	\$0.00	\$0.00	\$52.25	\$0.00	\$116.48

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES						PPFAC	Net Bill	\$ Change	% Change	
			Delivery (kWh)	Basic Service Charge		TCA	Base Fuel						
				On-Peak	Off-Peak		On-Peak	Off-Peak					
Winter			0.30	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	0.000%			
Summer			0.70					\$0.097800	\$0.045800				
34%	0.7	173	53	\$25.00	\$3.54	\$3.65	\$0.00	\$5.09	\$4.82	\$0.00	\$42.10	\$2.09	5.21%
36%	1.2	303	92	\$25.00	\$6.06	\$6.39	\$0.00	\$8.92	\$8.44	\$0.00	\$54.81	\$3.51	6.85%
38%	1.8	486	148	\$25.00	\$9.09	\$10.25	\$0.00	\$14.30	\$13.54	\$0.00	\$72.18	\$4.05	5.95%
41%	4.2	1,254	381	\$25.00	\$21.21	\$26.46	\$0.00	\$36.90	\$34.94	\$0.00	\$144.51	\$1.28	0.89%
46%	10.6	3,535	1,075	\$25.00	\$53.53	\$74.59	\$0.00	\$104.02	\$98.50	\$0.00	\$355.64	-\$10.65	-2.91%
AnnAvg	3.8	1,131	344	\$25.00	\$19.19	\$23.86	\$0.00	\$33.28	\$31.52	\$0.00	\$132.85	\$1.65	1.26%
WinAvg	3.3	980	298	\$25.00	\$16.67	\$20.69	\$0.00	\$28.85	\$27.32	\$0.00	\$118.53	\$2.05	1.76%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

SMALL GENERAL SERVICE DEMAND

SUMMER

Load Factor	Demand (kW)	Total kWh	PROPOSED 2-PART TRANSITION RATES										Net Bill			
			Delivery kWh		Basic Service Charge	Delivery (kWh)			TCA	Base Fuel	PPFAC	Net Bill				
			1-400	401-7500		1-400	401-7500	7501+								
35%	0.9	226	1-400	401-7500	7501+	0	0	\$25.00	\$0.038500	\$7.57	\$0.00	\$0.00	\$0.00	\$0.053290	\$0.000000	\$44.61
37%	1.5	395	395	0	0	0	0	\$25.00	\$13.23	\$13.23	\$0.00	\$0.00	\$0.00	\$21.05	\$0.00	\$59.28
39%	2.3	634	400	234	0	0	0	\$25.00	\$13.40	\$13.40	\$10.41	\$0.00	\$0.00	\$38.79	\$0.00	\$82.60
42%	5.3	1,634	400	1,234	0	0	0	\$25.00	\$13.40	\$13.40	\$54.91	\$0.00	\$0.00	\$87.08	\$0.00	\$180.39
47%	13.5	4,605	400	4,205	0	0	0	\$25.00	\$13.40	\$13.40	\$187.12	\$0.00	\$0.00	\$245.40	\$0.00	\$470.92
AnnAvg	3.8	1,131	400	731	0	0	0	\$25.00	\$13.40	\$13.40	\$32.53	\$0.00	\$0.00	\$60.27	\$0.00	\$131.20
SumAvg	4.2	1,277	400	877	0	0	0	\$25.00	\$13.40	\$13.40	\$39.04	\$0.00	\$0.00	\$68.07	\$0.00	\$145.50

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES										Net Bill	% Change			
			Delivery (kWh)	Basic Service Charge	Delivery		TCA	Base Fuel	PPFAC	Net Bill	% Change						
					On-Peak	Off-Peak						All kW			All kWh		
Winter								25.00	5.05	\$0.021100	\$0.000000						
Summer														\$0.040036			
35%	0.9	226	0.27	0.73				\$25.00	\$4.55	\$4.77	\$0.00	\$5.86	\$7.61	\$0.00	\$0.00	\$47.79	7.12%
37%	1.5	395	60	166				\$25.00	\$7.58	\$8.33	\$0.00	\$10.24	\$13.30	\$0.00	\$0.00	\$64.45	8.72%
39%	2.3	634	105	290				\$25.00	\$11.62	\$13.38	\$0.00	\$16.43	\$21.34	\$0.00	\$0.00	\$87.77	6.26%
42%	5.3	1,634	168	466				\$25.00	\$26.77	\$34.48	\$0.00	\$42.35	\$55.00	\$0.00	\$0.00	\$183.60	1.78%
47%	13.5	4,605	433	1,201				\$25.00	\$68.18	\$97.17	\$0.00	\$119.36	\$155.01	\$0.00	\$0.00	\$464.72	-1.32%
AnnAvg	3.8	1,131	300	831				\$25.00	\$19.19	\$23.86	\$0.00	\$29.31	\$38.07	\$0.00	\$0.00	\$135.43	3.22%
SumAvg	4.2	1,277	339	939				\$25.00	\$21.21	\$26.95	\$0.00	\$33.11	\$43.00	\$0.00	\$0.00	\$149.27	2.59%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



SMALL GENERAL SERVICE DEMAND

WINTER

Load Factor	Demand (kW)	Total kWh	CURRENT 2-PART RATES						Base Fuel	PPFAC	Net Bill				
			Delivery (kWh)			TCA	Base Fuel	PPFAC				Net Bill			
			1-400	401-7500	7501+										
34%	0.7	173	1-400	401-7500	7501+	Basic Service Charge	1-400	401-7500	7501+	\$0.001140	\$0.058241	-\$0.002139	\$29.62		
36%	1.2	303	0	0	0	\$14.50	\$5.22	\$0.00	\$0.076042	\$0.041042	\$0.00	\$0.00	\$10.08	-\$0.37	\$29.62
38%	1.8	486	303	0	0	\$14.50	\$9.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17.65	-\$0.65	\$40.99
41%	4.2	1,254	400	86	0	\$14.50	\$12.07	\$3.53	\$0.00	\$0.00	\$0.00	\$0.00	\$28.31	-\$1.04	\$57.92
46%	10.6	3,535	400	854	0	\$14.50	\$12.07	\$35.05	\$0.00	\$0.00	\$0.00	\$0.00	\$73.03	-\$2.68	\$133.40
AnnAvg	3.8	1,131	400	731	0	\$14.50	\$12.07	\$30.00	\$0.00	\$0.00	\$0.00	\$0.00	\$65.87	-\$2.42	\$121.31
WinAvg	3.3	980	400	580	0	\$14.50	\$12.07	\$23.82	\$0.00	\$0.00	\$0.00	\$0.00	\$57.10	-\$2.10	\$106.52

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES						Base Fuel	PPFAC	Net Bill	% Change		
			Delivery (kWh)			TCA	Base Fuel	PPFAC					Net Bill	
			On-Peak	Off-Peak	All kWh									
Winter			On-Peak	Off-Peak	All kWh	Basic Service Charge	5.05	\$0.021100	\$0.000000	On-Peak	Off-Peak	0.0000%		
Summer			0.30	0.70		25.00				\$0.096800	\$0.040036			
34%	0.7	173	53	120		\$25.00	\$3.54	\$3.65	\$0.00	\$5.09	\$4.82	\$0.00	\$42.10	42.12%
36%	1.2	303	92	211		\$25.00	\$5.86	\$6.39	\$0.00	\$8.92	\$8.44	\$0.00	\$54.61	33.24%
38%	1.8	486	148	338		\$25.00	\$8.94	\$10.25	\$0.00	\$14.30	\$13.54	\$0.00	\$72.03	24.36%
41%	4.2	1,254	381	873		\$25.00	\$21.06	\$26.46	\$0.00	\$36.90	\$34.94	\$0.00	\$144.36	8.21%
46%	10.6	3,535	1,075	2,460		\$25.00	\$53.73	\$74.59	\$0.00	\$104.02	\$98.50	\$0.00	\$355.84	-0.49%
AnnAvg	3.8	1,131	344	787		\$25.00	\$19.19	\$23.86	\$0.00	\$33.28	\$31.52	\$0.00	\$132.85	9.51%
WinAvg	3.3	980	298	682		\$25.00	\$16.87	\$20.69	\$0.00	\$28.85	\$27.32	\$0.00	\$118.73	11.47%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

SMALL GENERAL SERVICE DEMAND

SUMMER

Load Factor	Demand (kW)	Total kWh	CURRENT 2-PART RATES						Net Bill			
			Delivery (kWh)		Basic Service Charge	Delivery (kWh)		TCA		Base Fuel	PPFAC	
			1-400	401-7500		1-400	401-7500					7501+
35%	0.9	226	1-400	401-7500	7501+	\$0.030176	\$0.041042	\$0.076042	\$0.001140	\$0.058241	-\$0.002139	\$34.26
37%	1.5	395	0	0	0	\$6.82	\$0.00	\$0.00	\$0.26	\$13.16	-\$0.48	\$49.03
39%	2.3	634	0	0	0	\$11.92	\$0.00	\$0.00	\$0.45	\$23.01	-\$0.85	\$72.47
42%	5.3	1,634	400	400	400	\$12.07	\$9.60	\$0.00	\$0.72	\$36.92	-\$1.36	\$170.75
47%	13.5	4,605	400	400	400	\$12.07	\$50.65	\$0.00	\$1.86	\$95.17	-\$3.50	\$462.75
AnnAvg	3.8	1,131	400	400	400	\$12.07	\$30.00	\$0.00	\$5.25	\$268.20	-\$9.85	\$121.31
SumAvg	4.3	1,277	400	400	400	\$12.07	\$36.00	\$0.00	\$1.29	\$65.87	-\$2.42	\$135.69

PROPOSED 3-PART DEMAND RATES

Load Factor	Demand (kW)	Total kWh	PROPOSED 3-PART DEMAND RATES						Net Bill	% Change		
			Basic Service Charge	Delivery (kWh)		TCA	Base Fuel				PPFAC	
				On-Peak	Off-Peak		On-Peak	Off-Peak				
Winter			25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036				
Summer									\$0.097800	\$0.045800	0.0000%	
35%	0.9	226	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$47.73
37%	1.5	395	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$64.29
39%	2.3	634	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$87.56
42%	5.3	1,634	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$183.60
47%	13.5	4,605	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$464.77
AnnAvg	3.8	1,131	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$135.43
SumAvg	4.3	1,277	25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	\$0.097800	\$0.045800	0.0000%	\$149.52

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



SMALL GENERAL SERVICE RATE TIME OF USE

SUMMER

kWh	CURRENT 2-PART RATES										Net Bill			
	Delivery (kWh)		Basic Service 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+								
Winter	0.23		\$16.50	\$0.030176	\$0.043176	\$0.076042	\$0.001140	\$0.129605	\$0.031385	-\$0.002139				
Summer	0.18							\$0.129605	\$0.039605					
Xsm	781	141	640	400	381	0	\$16.50	\$12.07	\$16.45	\$0.00	\$0.89	\$25.36	-\$1.67	\$87.82
Small	1,220	220	1,000	400	820	0	\$16.50	\$12.07	\$35.40	\$0.00	\$1.39	\$39.62	-\$2.61	\$130.83
Medium	2,350	423	1,927	400	1,950	0	\$16.50	\$12.07	\$84.17	\$0.00	\$2.68	\$76.30	-\$5.03	\$241.50
Large	3,078	554	2,524	400	2,678	0	\$16.50	\$12.07	\$115.63	\$0.00	\$3.51	\$99.96	-\$6.58	\$312.90
Xlg	3,640	655	2,985	400	3,240	0	\$16.50	\$12.07	\$139.89	\$0.00	\$4.15	\$118.21	-\$7.79	\$367.95
SumAvg	2,256	406	1,850	400	1,856	0	\$16.50	\$12.07	\$80.15	\$0.00	\$2.57	\$73.28	-\$4.83	\$232.38

PROPOSED 2-PART TRANSITION RATES

kWh	PROPOSED 2-PART TRANSITION RATES										Net Bill			
	Delivery (kWh)		Basic Service 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+								
Winter	0.23		\$25.00	\$0.033500	\$0.044500	\$0.088000	\$0.000000	\$0.108800	\$0.040036	0.000%				
Summer	0.18							\$0.109800	\$0.045800					
Xsm	781	141	640	400	381	0	\$25.00	\$13.40	\$16.95	\$0.00	\$0.00	\$15.44	\$29.33	\$100.12
Small	1,220	220	1,000	400	820	0	\$25.00	\$13.40	\$36.49	\$0.00	\$0.00	\$24.11	\$45.82	\$144.82
Medium	2,350	423	1,927	400	1,950	0	\$25.00	\$13.40	\$86.75	\$0.00	\$0.00	\$46.44	\$88.24	\$259.83
Large	3,078	554	2,524	400	2,678	0	\$25.00	\$13.40	\$119.17	\$0.00	\$0.00	\$60.83	\$115.60	\$334.00
Xlg	3,640	655	2,985	400	3,240	0	\$25.00	\$13.40	\$144.18	\$0.00	\$0.00	\$71.94	\$136.70	\$391.22
SumAvg	2,256	406	1,850	400	1,856	0	\$25.00	\$13.40	\$82.61	\$0.00	\$0.00	\$44.59	\$84.74	\$250.34

	\$ Change	% Change
Current Annual	\$2,356.95	
Proposed Annual	\$2,559.54	8.60%

SMALL GENERAL SERVICE RATE TIME OF USE DEMAND

**PROPOSED 2-PART TRANSITION RATES**

Energy (kWh)	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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		0-400	401-7,500					
Winter	0.23				\$25.00	\$0.033500	\$0.044500	\$0.000000	\$0.108800	\$0.040036	0.000%	
Summer	0.18								\$0.109800	\$0.045800		
Xsm	91	303	394	0	\$25.00	\$113.18	\$0.00	\$0.00	\$9.85	\$12.13	\$0.00	\$60.16
Small	636	490	400	236	\$25.00	\$13.40	\$10.50	\$0.00	\$15.92	\$19.61	\$0.00	\$84.43
Medium	1633	376	400	1,233	\$25.00	\$13.40	\$54.87	\$0.00	\$40.86	\$50.34	\$0.00	\$184.47
Large	2,328	535	400	1,928	\$25.00	\$13.40	\$85.80	\$0.00	\$58.26	\$71.77	\$0.00	\$254.23
Xlg	3,091	711	400	2,691	\$25.00	\$13.40	\$119.75	\$0.00	\$77.35	\$95.29	\$0.00	\$330.79
WinAvg	1,551	357	400	1,151	\$25.00	\$13.40	\$51.22	\$0.00	\$38.81	\$47.82	\$0.00	\$176.25

**PROPOSED 3-PART DEMAND RATES**

Total kWh	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery		TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
	On-Peak	Off-Peak				All kW	All kWh						
Winter	0.23				25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036	0.000%		
Summer	0.18								\$0.097800	\$0.045800			
Xsm	91	303	37%	1.5	\$25.00	\$7.58	\$8.30	\$0.00	\$8.76	\$12.13	\$0.00	\$61.77	2.68%
Small	636	490	39%	2.3	\$25.00	\$11.62	\$13.42	\$0.00	\$14.16	\$19.61	\$0.00	\$83.81	-0.73%
Medium	1633	376	42%	5.3	\$25.00	\$26.77	\$34.46	\$0.00	\$36.36	\$50.34	\$0.00	\$172.93	-6.26%
Large	2,328	535	44%	7.3	\$25.00	\$36.87	\$49.12	\$0.00	\$51.83	\$71.77	\$0.00	\$234.59	-7.73%
Xlg	3,091	711	45%	9.4	\$25.00	\$47.47	\$65.22	\$0.00	\$68.82	\$95.29	\$0.00	\$301.80	-8.76%
WinAvg	1,551	357	42%	5.1	\$25.00	\$25.76	\$32.73	\$0.00	\$34.53	\$47.82	\$0.00	\$165.84	-5.91%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

SMALL GENERAL SERVICE RATE TIME OF USE DEMAND

SUMMER	PROPOSED 2-PART TRANSITION RATES													
	Energy (kWh)	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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					
Winter	0.23					\$25.00	\$0.033500	\$0.044500	\$0.088000	\$0.000000	\$0.108800	\$0.040036		
Summer	0.18										\$0.109800	\$0.045800	0.000%	
Xsm	781	141	640	400	381	0	\$13.40	\$16.95	\$0.00	\$0.00	\$15.44	\$29.33	\$0.00	\$100.12
Small	1,220	220	1,000	400	820	0	\$13.40	\$36.49	\$0.00	\$0.00	\$24.11	\$45.82	\$0.00	\$144.82
Medium	2,350	423	1,927	400	1,950	0	\$13.40	\$86.75	\$0.00	\$0.00	\$46.44	\$88.24	\$0.00	\$259.83
Large	3,078	554	2,524	400	2,678	0	\$13.40	\$119.17	\$0.00	\$0.00	\$60.83	\$115.60	\$0.00	\$334.00
XLg	3,640	655	2,985	400	3,240	0	\$13.40	\$144.18	\$0.00	\$0.00	\$71.94	\$136.70	\$0.00	\$391.22
SumAvg	2,256	406	1,850	400	1,856	0	\$13.40	\$82.61	\$0.00	\$0.00	\$44.59	\$84.74	\$0.00	\$250.34

SUMMER	PROPOSED 3-PART DEMAND RATES															
	Total kWh	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
		On-Peak	Off-Peak				All kW	All kWh	7,500+							
Winter	0.23					\$25.00	5.05	\$0.021100	\$0.000000	\$0.000000	\$0.096800	\$0.040036				
Summer	0.18										\$0.097800	\$0.045800	0.000%			
Xsm	781	141	640	39%	2.7	\$25.00	\$13.64	\$16.48	\$0.00	\$0.00	\$13.75	\$29.33	\$0.00	\$98.20	-\$1.92	-1.92%
Small	1,220	220	1,000	41%	4.1	\$25.00	\$20.71	\$25.74	\$0.00	\$0.00	\$21.48	\$45.82	\$0.00	\$138.75	-\$6.07	-4.19%
Medium	2,350	423	1,927	44%	7.4	\$25.00	\$37.37	\$49.57	\$0.00	\$0.00	\$41.36	\$88.24	\$0.00	\$241.54	-\$18.29	-7.04%
Large	3,078	554	2,524	45%	9.4	\$25.00	\$47.47	\$64.95	\$0.00	\$0.00	\$54.19	\$115.60	\$0.00	\$307.21	-\$26.79	-8.02%
XLg	3,640	655	2,985	46%	10.9	\$25.00	\$55.05	\$76.80	\$0.00	\$0.00	\$64.08	\$136.70	\$0.00	\$357.63	-\$33.59	-8.59%
SumAvg	2,256	406	1,850	44%	7.1	\$25.00	\$35.86	\$47.61	\$0.00	\$0.00	\$39.72	\$84.74	\$0.00	\$232.93	-\$17.41	-6.95%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

	\$ Change	% Change
Current Annual	\$2,559.54	
Proposed Annual	\$2,392.62	-6.52%

SMALL GENERAL SERVICE RATE TIME OF USE DEMAND

Energy (kWh)	CURRENT 2-PART RATES										Net Bill		
	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service Charge	Delivery All kWh			TCA	Base Fuel On-Peak		Base Fuel Off-Peak	PPFAC
	On-Peak	Off-Peak	0-400	401-7,500		7,500+	0-400	401-7,500					
Winter	0.23				\$16.50	\$0.030176	\$0.043176	\$0.076042	\$0.001140	\$0.129605	\$0.031385	-\$0.002139	
Summer	0.18									\$0.129605	\$0.039605		
Xsm	394	91	303	394	0	0	0	\$0.00	\$0.45	\$11.73	\$9.51	(\$0.84)	\$49.22
Small	636	146	490	400	236	0	0	\$0.00	\$0.73	\$18.96	\$15.37	(\$1.36)	\$72.46
Medium	1,633	376	1,257	400	1,233	0	0	\$0.00	\$1.86	\$48.68	\$39.46	(\$3.49)	\$168.32
Large	2,328	535	1,793	400	1,928	0	0	\$0.00	\$2.65	\$69.40	\$56.26	(\$4.98)	\$235.14
Xlg	3,091	711	2,380	400	2,691	0	0	\$0.00	\$3.52	\$92.14	\$74.70	(\$6.61)	\$308.51
WinAvg	1,551	357	1,194	400	1,151	0	0	\$0.00	\$1.77	\$46.24	\$37.48	(\$3.32)	\$160.44

Total kWh	PROPOSED 3-PART DEMAND RATES										Net Bill	% Change			
	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery			TCA	Base Fuel On-Peak			Base Fuel Off-Peak	PPFAC	
	On-Peak	Off-Peak				All kW	All kWh	5.05							\$0.021100
Winter	0.23				\$25.00					\$0.096800	\$0.040036	0.0000%			
Summer	0.18									\$0.097800	\$0.045800				
Xsm	394	91	303	37%	1.5	\$25.00	\$7.58	\$8.30	\$0.00	\$8.76	\$12.13	\$0.00	\$61.77	\$12.55	25.50%
Small	636	146	490	39%	2.3	\$25.00	\$11.62	\$13.42	\$0.00	\$14.16	\$19.61	\$0.00	\$83.81	\$11.35	15.66%
Medium	1,633	376	1,257	42%	5.3	\$25.00	\$26.77	\$34.46	\$0.00	\$36.36	\$50.34	\$0.00	\$172.93	\$4.61	2.74%
Large	2,328	535	1,793	44%	7.3	\$25.00	\$36.87	\$49.12	\$0.00	\$51.83	\$71.77	\$0.00	\$234.59	-\$0.55	-0.23%
Xlg	3,091	711	2,380	45%	9.4	\$25.00	\$47.47	\$65.22	\$0.00	\$68.82	\$95.29	\$0.00	\$301.80	-\$6.71	-2.17%
WinAvg	1,551	357	1,194	42%	5.1	\$25.00	\$25.76	\$32.73	\$0.00	\$34.53	\$47.82	\$0.00	\$165.84	\$5.40	3.37%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.  
2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.

SMALL GENERAL SERVICE RATE TIME OF USE DEMAND

CURRENT 2-PART RATES													
Energy (kWh)	Delivery (kWh)		Delivery (kWh) TIERS		Basic Service 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					
Winter	0.23				\$16.50	\$0.030176	\$0.043176	\$0.075042	\$0.001140	\$0.129605	\$0.031385		
Summer	0.18									\$0.129605	\$0.039605	-\$0.002139	
Xsm	781	141	640	381	0	\$16.50	\$12.07	\$16.45	\$0.00	\$18.22	\$25.36	(\$1.67)	\$87.82
Small	1,220	220	1,000	820	0	\$16.50	\$12.07	\$35.40	\$0.00	\$28.46	\$39.62	(\$2.61)	\$130.83
Medium	2,350	423	1,927	1,950	0	\$16.50	\$12.07	\$84.17	\$0.00	\$54.81	\$76.30	(\$5.03)	\$241.50
Large	3,078	554	2,524	2,678	0	\$16.50	\$12.07	\$115.63	\$0.00	\$71.81	\$99.96	(\$6.58)	\$312.90
Xlg	3,640	655	2,985	3,240	0	\$16.50	\$12.07	\$139.89	\$0.00	\$84.92	\$118.21	(\$7.79)	\$367.95
SumAvg	2,256	406	1,850	1,856	0	\$16.50	\$12.07	\$80.15	\$0.00	\$52.64	\$73.28	(\$4.83)	\$232.38

PROPOSED 3-PART DEMAND RATES														
Total kWh	Delivery (kWh)		Load Factor	Demand (kW)	Basic Service Charge	Delivery			TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	% Change
	On-Peak	Off-Peak				All kW	All kWh	All kWh						
Winter	0.23				25.00	5.05	\$0.021100	\$0.000000	\$0.096800	\$0.040036				
Summer	0.18								\$0.097800	\$0.045800	0.000%			
Xsm	781	141	640	2.7	\$25.00	\$13.64	\$16.48	\$0.00	\$13.75	\$29.33	\$0.00	\$98.20	\$10.38	11.82%
Small	1,220	220	1,000	4.1	\$25.00	\$20.71	\$25.74	\$0.00	\$21.48	\$45.82	\$0.00	\$138.75	\$7.92	6.05%
Medium	2,350	423	1,927	7.4	\$25.00	\$37.37	\$49.57	\$0.00	\$41.36	\$88.24	\$0.00	\$241.54	\$0.04	0.02%
Large	3,078	554	2,524	9.4	\$25.00	\$47.47	\$64.95	\$0.00	\$54.19	\$115.60	\$0.00	\$307.21	-\$5.69	-1.82%
Xlg	3,640	655	2,985	10.9	\$25.00	\$55.05	\$76.80	\$0.00	\$64.08	\$136.70	\$0.00	\$357.63	-\$10.32	-2.80%
SumAvg	2,256	406	1,850	7.1	\$25.00	\$35.86	\$47.61	\$0.00	\$39.72	\$84.74	\$0.00	\$232.93	\$0.55	0.24%

Notes: 1. This is a new proposed rate and there are currently no customers on the rate.

2. Assumed load factors and billing determinants were obtained from UNS Electric billing and load research data.



INTERRUPTIBLE POWER SERVICE

CURRENT 3-PART RATES									
Load Factor	Total kWh	Demand (kW)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill
			\$18.00	\$5.00	\$0.019408	\$0.432900	0.043760	-\$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

PROPOSED 3-PART RATES										
Load Factor	Total kWh	Demand (kW)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$75.00	\$5.52	\$0.014890	\$0.000000	\$0.053090	0.0000%		
Xsm	1,116	66	\$75.00	\$366.01	\$16.72	\$0.00	\$59.23	\$0.00	\$516.96	15.83%
Small	14,651	108	\$75.00	\$597.52	\$219.61	\$0.00	\$777.80	\$0.00	\$1,669.93	11.31%
Medium	29,389	154	\$75.00	\$848.94	\$440.55	\$0.00	\$1,560.28	\$0.00	\$2,924.77	10.49%
Large	71,334	237	\$75.00	\$1,307.03	\$1,069.29	\$0.00	\$3,787.10	\$0.00	\$6,238.42	10.26%
XLg	384,599	887	\$75.00	\$4,893.96	\$5,765.14	\$0.00	\$20,418.37	\$0.00	\$31,152.47	10.05%
AnnAvg	97,708	239	\$75.00	\$1,319.35	\$1,464.65	\$0.00	\$5,187.34	\$0.00	\$8,046.34	10.53%
AvgWin	83,072	219	\$75.00	\$1,208.00	\$1,245.25	\$0.00	\$4,410.30	\$0.00	\$6,938.55	10.54%
AvgSum	112,958	250	\$75.00	\$1,377.66	\$1,693.24	\$0.00	\$5,996.93	\$0.00	\$9,142.83	10.59%
Annual									\$9,222.42	10.57%

MEDIUM GENERAL SERVICE

CURRENT 3-PART RATES										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service 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	-\$57.33	\$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	

PROPOSED 3-PART RATES										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$100.00	\$13.47	\$0.005480	\$0.000000	\$0.053290	0.0000%		
Xsm	20	4,040	\$100.00	\$269.39	\$22.14	\$0.00	\$215.29	\$0.00	\$606.82	8.9%
Small	20	6,400	\$100.00	\$269.39	\$35.07	\$0.00	\$341.06	\$0.00	\$745.52	6.7%
Medium	36	12,160	\$100.00	\$487.76	\$66.64	\$0.00	\$648.01	\$0.00	\$1,302.41	3.5%
Large	80	26,880	\$100.00	\$1,078.21	\$147.30	\$0.00	\$1,432.44	\$0.00	\$2,757.95	1.4%
Xlarge	294	98,640	\$100.00	\$3,956.64	\$540.55	\$0.00	\$5,256.53	\$0.00	\$9,853.72	0.0%
AnnAvg	80	26,796	\$100.00	\$1,074.85	\$146.84	\$0.00	\$1,427.98	\$0.00	\$2,749.67	1.4%
sum	90	30,153	\$100.00	\$1,209.50	\$165.24	\$0.00	\$1,606.87	\$0.00	\$3,081.61	1.2%
win	70	23,520	\$100.00	\$943.41	\$128.89	\$0.00	\$1,253.36	\$0.00	\$2,425.66	1.6%
Annual									\$33,043.60	1.4%

MEDIUM GENERAL SERVICE TIME OF USE

WINTER

CURRENT 3-PART RATES												
Load Factor	Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Basic Service 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		
0.46	27,974	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	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	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	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	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	20,217	49,496	\$52.00	\$2,659.39	\$381.33	\$89.87	\$2,322.62	\$1,295.72	-\$149.14	\$6,651.29
AvgWin	65,673	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

PROPOSED 3-PART RATES

Load Factor	Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
	Winter				\$100.00	\$13.47	\$0.005480	\$0.00000	0.101047	0.031690	0.000%			
	Summer								0.114886	0.033500				
0.46	27,974	83	8,112	19,862	\$100.00	\$1,122.09	\$153.30	\$0.00	\$819.74	\$629.41	\$0.00	\$2,824.54	\$124.42	4.6%
0.46	28,067	84	8,139	19,928	\$100.00	\$1,125.82	\$153.81	\$0.00	\$822.46	\$631.50	\$0.00	\$2,833.59	\$124.66	4.6%
0.46	48,453	144	14,051	34,402	\$100.00	\$1,943.54	\$265.52	\$0.00	\$1,419.85	\$1,090.19	\$0.00	\$4,819.10	\$180.36	3.9%
0.56	62,572	186	18,146	44,426	\$100.00	\$2,509.88	\$342.89	\$0.00	\$1,833.59	\$1,407.86	\$0.00	\$6,194.22	\$218.91	3.7%
0.66	193,470	576	56,106	137,364	\$100.00	\$7,760.44	\$1,060.22	\$0.00	\$5,669.37	\$4,353.06	\$0.00	\$18,943.09	\$576.50	3.1%
AnnAvg	69,713	208	20,217	49,496	\$100.00	\$2,796.32	\$382.03	\$0.00	\$2,042.84	\$1,568.53	\$0.00	\$6,889.72	\$238.43	3.6%
AvgWin	65,673	196	19,045	46,628	\$100.00	\$2,634.27	\$359.89	\$0.00	\$1,924.46	\$1,477.64	\$0.00	\$6,496.26	\$227.41	3.6%

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)	Basic Service 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		
	Summer		0.20						0.114886	0.039886	-\$0.002139	
0.46	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
0.46	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
0.46	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
0.56	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
0.66	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
0.58	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
0.56	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)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	\$ Change	% Change
	Winter				\$100.00	\$13.47	\$0.005480	\$0.00000	0.101047	0.031690				
	Summer								0.114886	0.033500	0.000%			
0.46	27,974	83	5,595	22,379	\$100.00	\$1,122.09	\$153.30	\$0.00	\$642.76	\$749.70	\$0.00	\$2,767.85	-\$15.90	-0.6%
0.46	28,067	84	5,613	22,454	\$100.00	\$1,125.82	\$153.81	\$0.00	\$644.90	\$752.20	\$0.00	\$2,776.73	-\$16.11	-0.6%
0.46	48,453	144	9,691	38,762	\$100.00	\$1,943.54	\$265.52	\$0.00	\$1,113.31	\$1,298.54	\$0.00	\$4,720.91	-\$62.69	-1.3%
0.56	62,572	186	12,514	50,058	\$100.00	\$2,509.88	\$342.89	\$0.00	\$1,437.73	\$1,676.93	\$0.00	\$6,067.43	-\$94.96	-1.5%
0.66	193,470	576	38,694	154,776	\$100.00	\$7,760.44	\$1,060.22	\$0.00	\$4,445.40	\$5,185.00	\$0.00	\$18,551.06	-\$393.97	-2.1%
0.58	69,713	208	13,943	55,770	\$100.00	\$2,796.32	\$382.03	\$0.00	\$1,601.81	\$1,868.31	\$0.00	\$6,748.47	-\$111.25	-1.6%
0.56	73,609	219	14,722	58,887	\$100.00	\$2,932.58	\$403.37	\$0.00	\$1,691.32	\$1,972.71	\$0.00	\$7,119.98	-\$120.16	-1.7%

Current Annual	Proposed Annual	\$ Change	% Change
		\$81,053.94	
		\$81,697.44	0.8%

LARGE GENERAL SERVICE TO NEW LARGE GENERAL SERVICE

CURRENT 3-PART RATES - LGS										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	
			\$50.00	\$12.81	\$0.005470	\$0.43290	0.056603	-\$0.002139		
Xsm	487	108,698	\$50.00	\$6,238.47	\$594.58	\$210.82	\$6,152.66	-\$232.54	\$13,013.99	
Small	584	200,005	\$50.00	\$7,486.16	\$1,094.03	\$252.99	\$11,320.89	-\$427.88	\$19,776.19	
Medium	701	344,357	\$50.00	\$8,983.40	\$1,883.63	\$303.58	\$19,491.61	-\$736.69	\$29,975.52	
Large	842	469,577	\$50.00	\$10,780.08	\$2,568.59	\$364.30	\$26,579.47	-\$1,004.58	\$39,337.85	
XLG	1,010	713,757	\$50.00	\$12,936.09	\$3,904.25	\$437.16	\$40,400.80	-\$1,526.96	\$56,201.34	
AnnAvg	768	310,000	\$50.00	\$9,838.08	\$1,695.70	\$332.47	\$17,546.93	-\$663.19	\$28,799.99	

PROPOSED 3-PART RATES - LGS										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$300.00	\$12.88	\$0.005300	\$0.00000	\$0.053290	0.0000%		
Xsm	487	108,698	\$300.00	\$6,272.56	\$576.10	\$0.00	\$5,792.54	\$0.00	\$12,941.20	-0.6%
Small	584	200,005	\$300.00	\$7,527.07	\$1,060.03	\$0.00	\$10,658.27	\$0.00	\$19,545.37	-1.2%
Medium	701	344,357	\$300.00	\$9,032.49	\$1,825.09	\$0.00	\$18,350.76	\$0.00	\$29,508.34	-1.6%
Large	842	469,577	\$300.00	\$10,838.98	\$2,488.76	\$0.00	\$25,023.76	\$0.00	\$38,651.50	-1.7%
XLG	1,010	713,757	\$300.00	\$13,006.78	\$3,782.91	\$0.00	\$38,036.12	\$0.00	\$55,125.81	-1.9%
AnnAvg	768	310,000	\$300.00	\$9,891.84	\$1,643.00	\$0.00	\$16,519.90	\$0.00	\$28,354.74	-1.5%

LARGE POWER SERVICE <69KV TO NEW LARGE GENERAL SERVICE

CURRENT 3-PART RATES - LPS <69KV										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	
			\$1,200.00	\$22.00	\$0.000462	\$0.43290	\$0.04188	-\$0.002139		
44%	747	240,000	\$1,200.00	\$16,438.36	\$110.88	\$323.46	\$10,051.20	-\$513.44	\$27,610.46	
46%	893	300,000	\$1,200.00	\$19,654.56	\$138.60	\$386.75	\$12,564.00	-\$641.80	\$33,302.11	
66%	844	406,600	\$1,200.00	\$18,566.21	\$187.85	\$365.33	\$17,028.41	-\$869.85	\$36,477.95	
75%	1,553	850,000	\$1,200.00	\$34,155.25	\$392.70	\$672.08	\$35,598.00	-\$1,818.43	\$70,199.60	
XLg	2,192	1,200,000	\$1,200.00	\$48,219.18	\$554.40	\$948.82	\$50,256.00	-\$2,567.20	\$98,611.20	
AnnAvg	992	470,630	\$1,200.00	\$21,820.57	\$217.43	\$429.37	\$19,709.98	-\$1,006.83	\$42,370.52	

PROPOSED 3-PART RATES - LGS										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$300.00	\$12.88	\$0.005300	\$0.00000	\$0.053290	0.000%		
44%	747	240,000	\$300.00	\$9,623.91	\$1,272.00	\$0.00	\$12,789.60	\$0.00	\$23,985.51	-13.1%
46%	893	300,000	\$300.00	\$11,506.85	\$1,550.00	\$0.00	\$15,987.00	\$0.00	\$29,383.85	-11.8%
66%	844	406,600	\$300.00	\$10,869.67	\$2,154.98	\$0.00	\$21,667.71	\$0.00	\$34,992.36	-4.1%
75%	1,553	850,000	\$300.00	\$19,996.35	\$4,505.00	\$0.00	\$45,296.50	\$0.00	\$70,097.85	-0.1%
XLg	2,192	1,200,000	\$300.00	\$28,230.14	\$6,360.00	\$0.00	\$63,948.00	\$0.00	\$98,838.14	0.2%
AnnAvg	992	470,630	\$300.00	\$12,774.95	\$2,494.34	\$0.00	\$25,079.87	\$0.00	\$40,649.16	-4.1%

LARGE POWER SERVICE TIME OF USE -69KV TO NEW LARGE GENERAL SERVICE TIME OF USE

CURRENT 3-PART RATES LGS TOU												
	Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Basic Service 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	\$0.093880	\$0.022105	-\$0.002139	
Summer			0.16						\$0.123580	\$0.024716		
Small	433,335	1,281	69,334	364,001	\$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	434,280	\$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	504,000	\$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	651,000	\$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	539,616	\$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	527,436	\$1,200.00	\$31,152.00	\$290.09	\$612.99	\$9,431.56	\$11,658.97	-\$1,343.29	\$53,002.32

PROPOSED 3-PART RATES LGS TOU												
	Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill
Winter					\$300.00	\$12.88	\$0.005300	\$0.00000	\$0.139880	\$0.034927	0.000%	
Summer									\$0.143771	\$0.038600		
Small	433,335	1,281	69,334	364,001	\$300.00	\$16,499.28	\$2,296.68	\$0.00	\$9,698.38	\$12,713.48	\$0.00	\$41,507.82
Medium	517,000	1,380	82,720	434,280	\$300.00	\$17,774.40	\$2,740.10	\$0.00	\$11,570.87	\$15,168.10	\$0.00	\$47,553.47
Large	600,000	1,400	96,000	504,000	\$300.00	\$18,032.00	\$3,180.00	\$0.00	\$13,428.48	\$17,603.21	\$0.00	\$52,543.69
XLg	775,000	1,570	124,000	651,000	\$300.00	\$20,221.60	\$4,107.50	\$0.00	\$17,345.12	\$22,737.48	\$0.00	\$64,711.70
Mean	642,400	1,430	102,784	539,616	\$300.00	\$18,418.40	\$3,404.72	\$0.00	\$14,377.43	\$18,847.17	\$0.00	\$55,347.72
AvgWin	627,900	1,416	100,464	527,436	\$300.00	\$18,238.08	\$3,327.87	\$0.00	\$14,052.90	\$18,421.76	\$0.00	\$54,340.61

\$ Change % Change

LARGE POWER SERVICE TIME OF USE -69KV TO NEW LARGE GENERAL SERVICE TIME OF USE

SUMMER												
CURRENT 3-PART RATES - LPS -69 KV												
Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Basic Service 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	\$0.093880	\$0.022105			
Summer		0.16						\$0.123580	\$0.024716	-\$0.002139		
Small	433,335	69,334	364,001	\$1,200	\$28,182.00	\$200.20	\$554.54	\$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	\$597.40	\$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	102,784	539,616	\$1,200	\$31,460.00	\$296.79	\$619.05	\$12,702.05	\$13,337.15	-\$1,374.31	\$58,240.73	
AvgSum	656,700	105,072	551,628	\$1,200	\$31,768.00	\$303.40	\$625.11	\$12,984.80	\$13,634.04	-\$1,404.90	\$59,110.45	

PROPOSED 3-PART RATES LGS TOU												
Total kWh	Demand (kW)	Delivery On-Peak (kWh)	Delivery Off-Peak (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel On-Peak	Base Fuel Off-Peak	PPFAC	Net Bill	
Winter				\$300.00	\$12.88	\$0.005300	\$0.00000	\$0.139880	\$0.034927			
Summer								\$0.143771	\$0.038600	0.0000%		
Small	433,335	69,334	364,001	\$300.00	\$16,499.28	\$2,296.68	\$0.00	\$9,968.16	\$14,050.45	\$0.00	\$43,114.57	
Medium	517,000	82,720	434,280	\$300.00	\$17,774.40	\$2,740.10	\$0.00	\$11,892.74	\$16,763.21	\$0.00	\$49,470.45	
Large	600,000	96,000	504,000	\$300.00	\$18,032.00	\$3,180.00	\$0.00	\$13,802.02	\$19,454.40	\$0.00	\$54,768.42	
Xlg	775,000	124,000	651,000	\$300.00	\$20,221.60	\$4,107.50	\$0.00	\$17,827.60	\$25,128.60	\$0.00	\$67,585.30	
Mean	642,400	102,784	539,616	\$300.00	\$18,418.40	\$3,404.72	\$0.00	\$14,777.36	\$20,829.18	\$0.00	\$57,729.66	
AvgSum	656,700	105,072	551,628	\$300.00	\$18,598.72	\$3,480.51	\$0.00	\$15,106.31	\$21,292.84	\$0.00	\$58,778.38	

Current Annual	Proposed Annual	\$ Change	% Change
		\$672,676.62	
		\$678,713.94	0.90%



LARGE POWER SERVICE - TRANSMISSION VOLTAGE

CURRENT 3-PART RATES										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	
			\$1,200.00	\$17.00	\$0.000462	\$0.43290	\$0.041880	-\$0.002139		
0.42	506	155,000	\$1,200.00	\$8,594.26	\$71.61	\$218.85	\$6,491.40	-\$331.60	\$16,244.52	
0.42	1,267	388,500	\$1,200.00	\$21,541.10	\$179.49	\$548.54	\$16,270.38	-\$831.13	\$38,908.37	
0.46	1,336	448,600	\$1,200.00	\$22,710.54	\$207.25	\$578.32	\$18,787.37	-\$959.70	\$42,523.79	
0.75	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	
0.75	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	
0.89	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	
0.89	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	

PROPOSED 3-PART RATES										
Load Factor	Demand (kW)	Delivery (kWh)	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA	Base Fuel	PPFAC	Net Bill	% Change
			\$1,500.00	\$12.48	\$0.000500	\$0.00000	\$0.049332	0.0000%		
0.42	506	155,000	\$1,500.00	\$6,309.20	\$77.50	\$0.00	\$7,646.43	\$0.00	\$15,533.13	-4.4%
0.42	1,267	388,500	\$1,500.00	\$15,813.70	\$194.25	\$0.00	\$19,165.41	\$0.00	\$36,673.36	-5.7%
0.46	1,336	448,600	\$1,500.00	\$16,672.21	\$224.30	\$0.00	\$22,130.26	\$0.00	\$40,526.77	-4.7%
0.75	2,416	1,322,700	\$1,500.00	\$30,150.31	\$661.35	\$0.00	\$65,251.21	\$0.00	\$97,562.87	1.1%
0.75	2,817	1,542,200	\$1,500.00	\$35,153.71	\$771.10	\$0.00	\$76,079.54	\$0.00	\$113,504.35	1.1%
0.89	4,775	3,102,500	\$1,500.00	\$59,595.51	\$1,551.25	\$0.00	\$153,051.99	\$0.00	\$215,698.75	3.1%
0.89	5,379	3,494,900	\$1,500.00	\$67,133.06	\$1,747.45	\$0.00	\$172,409.80	\$0.00	\$242,790.31	3.1%



LARGE POWER SERVICE TIME OF USE >69KV

SUMMER											
CURRENT 3-PART RATES											
	Total kWh	Demand (kW)	Delivery On-Peak kWh	Delivery Off-Peak kWh	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA /kW	Base Fuel On-Peak	Base Fuel Off-Peak	Total Net Bill
	Winter				\$1,200.00	\$17.00	\$0.000462	\$0.43290	\$0.093880	\$0.022105	
	Summer		0.11	0.89					\$0.123580	\$0.024716	-\$0.002139
Small	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
Medium	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
Large	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
Mean	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
AvgSum	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

PROPOSED 3-PART RATES											
	Total kWh	Demand (kW)	Delivery On-Peak kWh	Delivery Off-Peak kWh	Basic Service Charge	Delivery (kW)	Delivery (kWh)	TCA /kW	Base Fuel On-Peak	Base Fuel Off-Peak	Total Net Bill
	Winter				\$1,500.00	\$12.48	\$0.000500	\$0.00000	\$0.092110	\$0.030410	
	Summer								\$0.125200	\$0.033410	0.0000%
Small	2,790,000	5,083	306,900	2,483,100	\$1,500	\$63,436	\$1,395	\$0.00	\$38,423.88	\$82,960.37	\$187,715
Medium	3,150,000	5,083	346,500	2,803,500	\$1,500	\$63,436	\$1,575	\$0.00	\$43,381.80	\$93,664.94	\$203,558
Large	2,115,000	5,083	232,650	1,882,350	\$1,500	\$63,436	\$1,058	\$0.00	\$29,177.78	\$62,889.31	\$158,010
Mean	2,717,000	5,083	298,870	2,418,130	\$1,500	\$63,436	\$1,359	\$0.00	\$37,418.52	\$80,789.72	\$184,503
AvgSum	2,790,000	5,083	311,600	2,478,400	\$1,500	\$63,436	\$1,395	\$0.00	\$39,012.32	\$82,803.34	\$188,147

	\$ Change	% Change
Current Annual	\$2,111,501	
Proposed Annual	\$2,135,066	1.12%

**LIGHTING SERVICE**

Description	Old Rate	New Rate	Proration
New 30' Wood Pole (Class 6) - Overhead	\$4.34	\$4.34	100%
New 30' Metal or Fiberglass - Overhead	\$8.66	\$8.66	0%
Existing Wood Pole - Underground	\$2.18	\$2.18	
New 30' Wood Pole (Class 6) - Underground	\$6.52	\$6.52	
New 30' Metal or Fiberglass - Underground	\$10.81	\$10.81	
Wattage, per Watt	\$0.051681	\$0.058707	
Base Power Supply	\$0.010113	\$0.014505	
PPFAC	-\$0.002139	0.000%	

Total Days 28  
 Total kWh billed 150

**Customer Bill**

Customer Bill	Current Rates	Proposed Rates	\$Change	%Change
100 Watt	\$5.17	\$5.87	\$0.70	13.54%
150 Watt	\$7.75	\$8.81	\$1.06	13.68%
200 Watt	\$10.34	\$11.74	\$1.40	13.54%
250 Watt	\$12.92	\$14.68	\$1.76	13.62%
400 Watt	\$20.67	\$23.48	\$2.81	13.59%
Existing Wood Pole OH	\$4.34	\$4.34	\$0.00	0.00%
New 30' Wood Pole OH	\$8.66	\$8.66	\$0.00	0.00%
New 30' Metal or FG OH	\$2.18	\$2.18	\$0.00	0.00%
Existing Wood Pole UG	\$6.52	\$6.52	\$0.00	0.00%
New 30' Wood Pole UG	\$10.81	\$10.81	\$0.00	0.00%
New 30' Metal or FG UG	\$0.05	\$0.06	\$0.01	13.59%
Base Power Supply	\$1.52	\$2.18	\$0.66	43.42%
PPFAC	(\$0.32)	\$0.00	\$0.32	-100.00%
Typical	\$13.29	\$15.33	\$2.04	15.35%

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