

TUCSON ELECTRIC POWER COMPANY

DOCKET NO. E-01933A-07-0402

DOCKET NO. E-01933A-05-0650

DIRECT TESTIMONY

OF

RODNEY L. MOORE

ON BEHALF OF

THE

RESIDENTIAL UTILITY CONSUMER OFFICE

FEBRUARY 29, 2008

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1 **INTRODUCTION**

2 Q. Please state your name, position, employer and address.

3 A. Rodney L. Moore, Public Utilities Analyst V

4 Residential Utility Consumer Office (“RUCO”)

5 1110 West Washington Street, Suite 220

6 Phoenix, Arizona 85007.

7

8 Q. Please state your educational background and qualifications in the utility
9 regulation field.

10 A. Appendix 1, which is attached to this testimony, describes my educational
11 background and includes a list of the rate case and regulatory matters in
12 which I have participated.

13

14 Q. Please state the purpose of your testimony.

15 A. The purpose of my testimony is to present RUCO’s recommendations
16 regarding the “Cost of Service” proposal in Tucson Electric Power
17 Company’s (“Company” or “TEP”) application for the establishment of just
18 and reasonable rates and charges designed to realize a reasonable rate
19 of return on the fair value of its operations throughout the state of Arizona.
20 The test year utilized by the Company in connection with the preparation
21 of this application is the 12-month period that ended December 31, 2006.

22

23

1 **BACKGROUND**

2 Q. Please describe your work effort on this project.

3 A. I obtained and reviewed data and performed analytical procedures
4 necessary to understand the Company's filing as it relates to operating
5 income, rate base and the Company's overall revenue requirement. My
6 recommendations are based on these analyses. Procedures performed
7 include the in-house formulation and analysis of eleven sets of data
8 requests, the review and analysis of Company responses to Arizona
9 Corporation Commission ("Commission" or "ACC") Staff data requests,
10 conversations with Company personnel and the review of prior ACC
11 dockets related to TEP.

12

13 In Decision No. 62103, dated November 30, 1999, the Commission
14 approved a Settlement Agreement, which approved rate reductions for
15 residential and business customers; set the amount, method and recovery
16 period of stranded costs that TEP can collect in customer charges; and
17 established unbundled rates.

18

19 Q. What areas will you address in your testimony?

20 A. I will address issues related to rate base, operating income and revenue
21 requirements.

22 RUCO's witness Mr. William Rigsby will provide an analysis of the cost of
23 capital.

1 RUCO's witness Ms. Marylee Diaz Cortez will address issues related to
2 rate base, operating income and revenue requirements.

3 RUCO consultant Mr. Glen Gregory will address issues related to the cost
4 of service study and rate design.

5 RUCO consultant Mr. Ben Johnson will also address additional issues
6 related with the two alternate ratemaking methodologies, the "Market
7 Methodology" and the "Hybrid Methodology".

8

9 Q. Please identify the exhibits you are sponsoring.

10 A. I am sponsoring Schedules numbered RLM-1 through RLM-18.

11

12 **SUMMARY OF ADJUSTMENTS**

13 Q. Please summarize the adjustments to rate base and operating income
14 issues addressed in your testimony.

15 A. My testimony addresses the following issues:

16 **Rate Base**

17 Accumulated Depreciation - This adjustment is the difference in the
18 computation of the accumulated depreciation produced by the
19 implementation of different depreciation rates between the Company and
20 RUCO.

21 Springerville Unit 1 – RUCO witness Ms. Diaz Cortez addresses this
22 adjustment.

23 Luna Plant – RUCO witness Ms. Diaz Cortez addresses this adjustment.

1 Implementation Cost Regulatory Asset – RUCO witness Ms. Diaz Cortez
2 addresses this adjustment.

3 FAS 143 Accumulated Depreciation Write-Off - RUCO witness Ms. Diaz
4 Cortez addresses this adjustment.

5 Allowance For Working Capital – This adjustment is the difference in the
6 level of expense recommendations calculated by the Company and
7 RUCO.

8 **Operating Income**

9 Springerville Unit 1 Costs - RUCO witness Ms. Diaz Cortez addresses this
10 adjustment.

11 Annualized Depreciation and Amortization Expenses– This adjustment
12 reflects the level of test-year depreciation expense based on RUCO’s
13 adjusted gross plant in service and the Company–proposed depreciation
14 rates.

15 Disallowance Of Inappropriate/Unnecessary Expenses – RUCO’s
16 adjustment to operating expenses removes inappropriate expenditures not
17 necessary in the provisioning of electric service.

18 Supplemental Executive Retirement Plan – RUCO’s adjustment reflects
19 disallowing the costs for the supplemental executive retirement plan.

20 Incentive Compensation – This adjustment splits the incentive
21 compensation expenses on a 50/50 basis to conform to the recent
22 Commission Decision in the UNS Gas rate case.

23

1 Rate-Case Expense – This adjustment is based on RUCO’s determination
2 of the fair and reasonable cost to TEP ratepayers for this application
3 process.

4 Property Tax – This adjustment reflects the appropriate level of property
5 tax expense given RUCO’s recommended level of net plant in service.

6 Normalization Of Overhead Line Maintenance Expense – RUCO’s
7 adjustment normalizes the test-year level of overhead line maintenance
8 expense.

9 Penalty and Fine Expenses – RUCO’s adjustment to operating expenses
10 removes expenditures not prudent in the provisioning of electric service.

11 Luna Plant Costs - RUCO witness Ms. Diaz Cortez addresses this
12 adjustment.

13 Implementation Costs Regulatory Assets - RUCO witness Ms. Diaz Cortez
14 addresses this adjustment.

15 Payroll – This adjustment maintains RUCO’s strict adherence to the
16 historical test-year principle and disagrees with the Company’s proposed
17 proforma adjustment, which averages the payroll expenses for two years.

18 Payroll Tax – This is a companion adjustment to the payroll expense and
19 is adjusted for same reasons as stated above.

20 Renewable Resources – This is a conforming adjustment corresponding
21 to the Company’s acknowledgment of an omission of \$19,274 in expenses
22 to the original filing.

23

1 Bad Debt Expense – RUCO witness Ms. Diaz Cortez addresses this
2 adjustment.

3 Navajo Coal Contract - RUCO witness Ms. Diaz Cortez addresses this
4 adjustment.

5 Customer Care and Billing – This adjustment removes the cost increase
6 associated with the implementation of a new customer information system.

7 Gain On Sale of SO2 Allowances - RUCO witness Ms. Diaz Cortez
8 addresses this adjustment.

9 Employee Recognition – RUCO’s adjustment removes costs recorded in
10 the test year associated with employee recognition expenses.

11 Employee Benefits – RUCO’s adjustment removes costs recorded in the
12 test year associated with some employee benefit expenses.

13 Lime Usage Costs - RUCO witness Ms. Diaz Cortez addresses this
14 adjustment.

15 Short-Term Sales - RUCO witness Ms. Diaz Cortez addresses this
16 adjustment.

17 Generating Facilities – Operating Lease - RUCO witness Ms. Diaz Cortez
18 addresses this adjustment.

19 Miscellaneous Revenues - RUCO witness Ms. Diaz Cortez addresses this
20 adjustment.

21 Wholesale Trading Activity - RUCO witness Ms. Diaz Cortez addresses
22 this adjustment.

23

1 Rate-Case Expenses Associated With Docket No. E-01933A-05-0650 -

2 RUCO witness Ms. Diaz Cortez addresses this adjustment.

3 Income Tax – This adjustment reflects income tax expenses calculated on

4 RUCO's recommended revenues and expenses.

5

6 **REVENUE REQUIREMENTS**

7 Q. Please summarize the results of RUCO's analysis of the Company's filing
8 and state RUCO's recommended revenue requirement.

9 A. As outlined in Schedule RLM-1, based on the "Cost of Service" model
10 RUCO is recommending that the increase in the Company's revenue
11 requirement not exceed:

	<u>TEP</u>	<u>RUCO</u>	<u>DIFFERENCE</u>
	\$158,186,000	\$36,254,000	(\$121,932,000)

14

15 My recommended revenue requirement percentage increase versus the
16 Company's proposal is as follows:

	<u>TEP</u>	<u>RUCO</u>	<u>DIFFERENCE</u>
	22.19 %	4.04 %	-18.15 %

19

20

21

22

23

1 RUCO's recommended increase in Fair Value Rate Base ("FVRB") based
2 on the equal weighting of a 50/50 split between Original Cost Rate Base
3 ("OCRB") and Reconstruction Cost New Depreciated Rate Base ("RCND")
4 is summarized on Schedule RLM-1:

	<u>TEP</u>	<u>RUCO</u>	<u>DIFFERENCE</u>
5			
6	\$1,416,014,000	\$1,359,709,000	(\$56,305,000)

7 The detail supporting RUCO's recommended rate base is presented on
8 Schedules RLM-2, RLM-3, RLM-4, RLM-5 and RLM-6.

9
10 RUCO's recommended required operating income is shown on Schedule
11 RLM-1 as:

	<u>TEP</u>	<u>RUCO</u>	<u>DIFFERENCE</u>
12			
13	\$82,069,000	\$72,667,000	(\$9,402,000)

14
15 Schedule RLM-1 presents the calculation of RUCO's recommended
16 revenue requirement.

17
18 **RATE BASE**

19 Determination Of Fair Value Rate Base

20 Q. Please explain the basis for your determination of the FVRB as shown on
21 Schedule RLM-1.

22 A. RUCO's determination of the FVRB consists of three elements. First, the
23 value of the OCRB was restated to reflect RUCO's adjustments to the

1 various rate base determinants. Second, the value of the RCND was
2 computed. As shown on supporting Schedule RLM-2, RUCO computed
3 RCND by multiplying RUCO's OCRB by the ratio of the Company's OCRB
4 to its RCND as filed. Third, the FVRB was computed on an equally
5 weighted basis (50/50 split) between RUCO's OCRB and RCND.

6

7 Q. Please elaborate on the first element of RUCO's FVRB determination.

8 A. The first element consists of several adjustments to the OCRB. The
9 aggregate adjustment was corroborated between myself and RUCO
10 witness Ms. Diaz Cortez. As shown on Schedule RLM-4, I was
11 responsible in part for Adjustment No. 1 and for Adjustment No. 6. Ms.
12 Diaz Cortez analyzed the remaining rate base adjustments.

13

14 RUCO Rate Base Adjustment No. 1 – Accumulated Depreciation

15 Q. Please explain RUCO's adjustment to the accumulated depreciation
16 balance.

17 A. The full explanation of this adjustment is a coordinated effort between
18 myself and RUCO witness Ms. Diaz Cortez. I will provide clarification of
19 the various computations involved in this adjustment. Ms. Diaz Cortez will
20 illuminate the background, rationale and ratemaking principles involved in
21 this adjustment.

22

23

1 Q. Please continue with the explanation of your portion of this adjustment.

2 A. During the initial stage of Discovery, I identified a significant irreconcilable
3 difference in the test-year accumulated depreciation balance between the
4 Company's filing and RUCO's computation. Through extensive
5 discussions with the Company the reason for the discrepancy was
6 identified.

7
8 The difference was mainly due to the Company's decision to utilize
9 depreciation rates that differed from those previously authorized for its
10 production/generation plant. My adjustment quantifies the amount of
11 accumulated depreciation the Company failed to record as a result of
12 these inappropriate depreciation rates.

13
14 Q. Please explain the methodology of your computation to quantify the
15 Company's inappropriate shortfall.

16 A. My adjustment concentrates only on the plant associated with electrical
17 production/generation (FERC Accounts 310 through 346); since this is the
18 plant related to the significant irreconcilable difference in the test-year
19 accumulated depreciation balance. First I calculated the accumulated
20 depreciation using the authorized depreciation rates, and then I calculated
21 the accumulated depreciation using the lower depreciation rates the
22 Company had utilized. The difference between the two calculations was
23 then reduced by an adjustment factor.

1 Q. Please explain this adjustment factor.

2 A. Through the extensive discovery period on the issue of accumulated
3 depreciation the Company criticized RUCO's methodology to adjust for the
4 Company's use of non-approved depreciation rates and identified several
5 key components in the computation of accumulated depreciation being
6 overlooked by RUCO. Some of these components of concern for the
7 Company included:

- 8 1. The Company contends computing depreciation provisions is a
9 highly complicated and time-consuming process;
- 10 2. Computing depreciation using an annual-averaging convention
11 versus a monthly convention does not reflect actual account
12 balance; and
- 13 3. Computing depreciation based on composite plant account rates
14 versus individual asset unique rates also distorts actual account
15 balance.

16

17 Therefore, to reduce the issues in this adjustment, I acknowledged these
18 concerns and refined my adjustment. To recognize the Company's
19 concerns, I calculated the percent difference between the Company's
20 requested level of accumulated depreciation in this filing and the level of
21 accumulated depreciation derived from RUCO's computation based on the
22 Company's "OCRB Adjusted Gross Plant In Service" minus the plant
23 associated with production/generation, which forms the bases for this

1 adjustment. This percentage (-0.74%) represents an adjustment factor,
2 which accurately reconciles the difference between the Company's
3 computation and RUCO's methodology.

4

5 Q. Please continue with the explanation of your adjustment to the
6 accumulated depreciation.

7 A. By removing the portion of my accumulated depreciation adjustment
8 associated with the two different methodologies used between RUCO and
9 the Company, I am able to provide a quantified level of accumulated
10 depreciation directly attributable to the unauthorized depreciation rates
11 implemented by the Company. This quantified level of accumulated
12 depreciation is \$49,503,835.

13

14 Q. Is there any other element to this adjustment required to conform to all
15 ratemaking principles?

16 A. Yes, to recognize all the ramifications of this adjustment to increase the
17 accumulated depreciation balance, an additional adjustment must be
18 made to the accumulated deferred income tax ("ADIT") account.
19 Therefore, I increased the ADIT account in an amount equal to the product
20 of multiplying the effective federal and state income tax rate by the
21 adjustment to increase the accumulated depreciation balance. The
22 increase to the ADIT is $39.5\% \times \$49,503,835 = \$19,554,498$.

23

1 Q. Please summarize your adjustment to the test-year accumulated
2 depreciation balance.

3 A. As mentioned at the beginning of this adjustment, I was responsible for
4 calculation and quantification of this adjustment and the Direct Testimony
5 of RUCO witness Ms. Diaz Cortez supports the principles and theory for
6 this adjustment.

7
8 As shown on Schedule RLM-4, column (B) and supported in my Work
9 papers designated as "Dep Rate Study", my total adjustment decreases
10 adjusted test-year rate base by $(-\$49,503,835) + \$19,554,498 =$
11 $\$29,949,337$.

12

13 RUCO Rate Base Adjustment No. 6 – Allowance For Working Capital

14 Q. Have you reviewed the Company's working capital calculations?

15 A. Yes. The Company's working capital request is comprised of a thirteen-
16 month average balance for its prepayment and material and supplies
17 accounts, and its cash working capital request is based on a lead/lag
18 study.

19

20 Q. Do you agree with the Company's methodology?

21 A. Yes. Further, I have reviewed the Company's individual lag day
22 calculations and find them to be reasonable. The only difference between
23 the Company's calculation and RUCO's is the different level of expense

1 recommendations. These adjustments result in a net increase in cash
2 working capital of \$3,946,134.

3

4 **OPERATING INCOME**

5 Operating Income Summary

6 Q. Is RUCO recommending any changes to the Company's proposed
7 operating expenses?

8 A. Yes. The Company proposed forty-three adjustments to its historical test-
9 year operating income. RUCO analyzed the Company's adjustments and
10 made several additional adjustments to the operating income as filed by
11 the Company. The testimony of RUCO witness Ms. Diaz Cortez
12 discusses a portion of these adjustments, RUCO consultants address
13 some of these adjustments and I was responsible for reviewing the
14 remainder of the adjustments the Company proposes to its test-year
15 operating income. Finally, as a result of its discovery, RUCO
16 recommends other adjustments. My review, analysis and adjustments are
17 explained below.

18

19 Operating Income Adjustment No. 2 – Depreciation Expenses

20 Q. Please explain your adjustment to increase depreciation expenses.

21 A. The adjustment is primarily attributable to RUCO's rate base adjustments.
22 RUCO agrees with the set of depreciation rates that TEP is proposing to
23 implement on a going forward basis. However, since RUCO does not

1 have the plant data in as fine a detail as the Company provided in its
2 depreciation study, I computed a composite depreciation rate. These
3 depreciation rates reflect FERC account balances the Company provided
4 in its response to RUCO Data Request 2.13. The actual depreciation
5 rates shown on Schedule RLM-9 were calculated by dividing each FERC
6 account's "test-year depreciation" balance by the "end-of-test-year plant in
7 service" balance. I then computed test-year depreciation by multiplying
8 RUCO's level of test-year gross plant in service by the composite
9 depreciation rates.

10

11 As shown on Schedule RLM-8, column (C) and supporting Schedule RLM-
12 9, my adjustment increases adjusted test-year expenses by \$4,067,209.

13

14 Operating Income Adjustment No. 3 – Disallowance of Inappropriate
15 and/or Unnecessary Expenses

16 Q. Please explain your analysis of the various operating expense accounts
17 that result in your removal of inappropriate or unnecessary costs for the
18 provisioning of electric service.

19 A After review of all the journal entries in various FERC accounts and the
20 Company's response to RUCO Data Request 5.17, I determined there
21 were numerous expenditures that were questionable, inappropriate,
22 extravagant and/or unnecessary.

23

1 Therefore, as shown on Schedule RLM-10 and supporting workpapers
2 designated as Revised Exhibit A (not attached to this testimony, but
3 provided to the Company simultaneously with this testimony), I have made
4 an adjustment to remove test-year expenses related to payments to
5 chambers of commerce, non-profit organizations, donations, club
6 memberships, gifts, awards, extravagant corporate events, advertising
7 and for various meals, lodging and refreshments, which are not necessary
8 in the provisioning of electric service. The back-up documentation
9 denoting each individual expense removed is recorded in Revised Exhibit
10 A: FERC Account Code 921, pages 1 to 28, FERC Account 923, page 1,
11 FERC Account 930.1, page 1, and FERC Account 930.2, pages 1 to 6.

12
13 RUCO provided TEP with a copy of the original Exhibit A in a data request
14 to the Company. The Company responded with comments as to the
15 appropriateness and necessity of each expense. After analyzing the
16 Company's response, RUCO removed \$1,396,419 from the \$1,910,151
17 test-year expenses submitted on the original Exhibit A.

18
19 However, of the 1,449 questionable invoices originally submitted by
20 RUCO on Exhibit A there still remain expenditures that seem
21 questionable, inappropriate, extravagant and/or unnecessary that the
22 Company deem as "valid charges".

23

1 Such “valid charges” include:

2 1. Invoices for the UNS 2006 Board Retreat held September 12 – 16.

3 The Board retreat is held annually in order to strategically plan,
4 discuss and organize the companies current and future; therefore,
5 the directors and spouses were secluded high in the Wasatch
6 Mountains, somewhere around Park City, Utah. The allocated cost
7 to the TEP ratepayers was: 1) \$35,816 for lodging at the Stein
8 Eriksen Lodge; 2) \$7,489.87 for food services; 3) \$6,408.94 for
9 planning and coordination; 4) \$5,170.00 for dinners for the directors
10 and their spouses; 5) \$2,000.00 for transportation to and from the
11 retreat; 6) \$1,168.40 for floral arrangements; and 7) \$6,566.38 for
12 embroidered jackets. This UNS 2006 Board Retreat would burden
13 the ratepayers with a total of \$64,620.04.

14 2. Invoices for \$130,369.11 recorded by the Company as “Meals and
15 Entertainment – Discretionary”.

16 3. Invoices for \$125,000 to the Tucson Regional Economic
17 Opportunities, Inc. to support the creation of new businesses.

18 4. Invoices for purchases at: Albertson’s, Basha’s, Food City, Fry’s,
19 Safeway’s, Walgreen’s and Wal Mart totaled \$10,987.94.

20 5. Invoices at Lowns Costumes for \$1,757.30 and Party America for
21 \$518.34, totaling \$2,275.64.

22 6. Invoices for flowers, gifts, trophies, hams, steaks, toys and clothing
23 totaling \$14,942.27.

1 7. Invoices for various chamber of commerce, community
2 organizations and public relations organizations totaling
3 \$28,094.89.

4
5 As shown on Schedule RLM-8, column (D) and supporting Schedule RLM-
6 10, this adjustment decreased test-year expenses by \$531,731.

7
8 Operating Income Adjustment No. 4 – Supplemental Executive Retirement
9 Plan

10 Q. Please explain the basis for the adjustment you made to the Pension and
11 Benefits operating expenses.

12 A. I made an adjustment to the Supplemental Executive Retirement Plan
13 (“SERP”) portion of the pension and benefits operating expenses.

14
15 Q. Please explain your adjustment to the SERP.

16 A. As explained in the Company’s responses to Staff data request 1.81,
17 TEP’s test-year payroll loadings include the cost of a SERP. The
18 Company’s test-year operating expenses include \$927,925 related to the
19 SERP. The SERP is a retirement plan that is provided to a small select
20 group of high-ranking officers of the Company. The high-ranking officers
21 who are covered under the SERP receive these benefits in addition to the
22 regular retirement plan.

23

1 Q. Should ratepayers be required to pay the cost of supplemental benefits for
2 the high-ranking officers of the Company?

3 A. No. The cost of supplemental benefits for high-ranking officers is not a
4 necessary cost of providing electric service. These individuals are already
5 fairly compensated for their work and are provided with a wide array of
6 benefits including a medical plan, dental plan, life insurance, long term
7 disability, paid absence time, and a retirement plan. If the Company feels
8 it is necessary to provide additional perks to a select group of employees it
9 should do so at its own expense.

10

11 Q. In recent ACC Decisions did the Commissioners determine whether SERP
12 expenses were recoverable?

13 A. Yes. Recently, the Commission agreed with RUCO that SERP expenses
14 should not be the burden of ratepayers. In Southwest Gas' latest rate
15 case, (Decision No. 68487, dated February 23, 2006) the Commission
16 agreed with RUCO that SERP should be excluded from operating
17 expenses. In Arizona Public Service's most recent rate case, (Decision
18 No. 69663, dated June 28, 2007), the Commission voted to disallow
19 SERP. Moreover, the Commission voted to disallow SERP in the UNS
20 Gas rate case (Decision No. 70011, dated November 27,2007). I see no
21 reason to depart from this precedent; therefore, RUCO recommends the
22 removal of the test-year cost of the SERP from operating expenses.

23

1 As shown on Schedule RLM-8, column (E), this adjustment decreased
2 test-year expenses by \$927,925.

3

4 Operating Income Adjustment No. 5 – Incentive Compensation

5 Q. Please provide an explanation for RUCO's adjustment to the incentive
6 compensation expenses.

7 A. After reviewing the Commission's position on incentive compensation
8 expense as authorized in Decision No. 70011, dated November 27, 2007
9 (the recent UNS Gas rate case); RUCO recommends a 50/50 sharing as a
10 reasonable balancing of the interests between ratepayers and
11 shareholders. The incentive program is comprised of elements that relate
12 to the Company's financial performance and cost containment goals,
13 matters that primarily benefit shareholders; plus elements based on
14 meeting customer service goals, which offers opportunity for the
15 Company's customers to benefit from improved performance.

16

17 RUCO does not generally vary from the strict implementation of the
18 Historical Test-Year principle to avoid mismatches in the ratemaking
19 elements. RUCO determined in the instant case the test year was not
20 abnormal; and therefore, RUCO dismisses the Company's proposal to a
21 four-year average of the incentive compensation expenses.

22

23

1 Q. Please explain the elements of your adjustment to the incentive
2 compensation expenses.

3 A. As shown on Schedule RLM-11, this adjustment consists of two elements.
4 First, I restated the Company's adjusted level of the incentive
5 compensation expense from its proposed four-year average to the actual
6 historical test-year expense level. Second, I split the historical expense
7 level on a 50/50 basis.

8
9 As shown on Schedule RLM-8, column (F) and supporting Schedule RLM-
10 11, this adjustment decreased test-year expenses by \$1,525,378.

11
12 Operating Income Adjustment No. 6 – Rate-Case Expense

13 Q. Please discuss your review of the Company's proposed rate-case
14 expenses.

15 A. The Company has budgeted \$900,000 for rate-case expenses for outside
16 services and proposes to amortize that amount over four years. RUCO
17 has a concern over the reasonableness of such a large financial burden to
18 the ratepayers from this requested adjustment. RUCO believes the
19 Company's proposed rate-case expense of nearly a million dollars is
20 excessive and should be reduced significantly when compared with rate-
21 case expense allowances in a long line of cases that have come before
22 the Commission.

23

1 Unlike the rate-case expenses for TEP's affiliates UNS Gas and UNS
2 Electric where a significant portion of the costs incurred were due to the
3 allocation of TEP personnel assigned to perform tasks associated with
4 those individual rate cases; in the instant case TEP is requesting recovery
5 of \$900,000 from outside services. TEP labor costs allocated to UNS
6 Gas' rate case was \$476,602 and \$256,734 was allocated to UNS
7 Electric.

8
9 With consideration of the Commission's authorized level of rate-case
10 expense in the recent UNS Gas rate case (Decision No. 70011) of
11 \$300,000, RUCO believes the instant case warrants a reduced level of
12 rate-case expense and recommends a 50 percent adjustment. RUCO has
13 no disagreement with the Company's proposal to amortize the rate-case
14 expense over four years.

15
16 Therefore, this adjustment reduces annual rate-case expense from the
17 Company's proposed level of \$225,000 ($\$900,000 / 4$ years) to RUCO's
18 recommended level of \$112,500 ($\$450,000 / 4$ years).

19
20 As shown on Schedule RLM-8, Column (G), this adjustment decreased
21 test-year expenses by \$112,500.

22
23

1 Operating Income Adjustment No. 7 – Property Tax

2 Q. Do you agree with TEP’s methodology for computing property taxes?

3 A. Yes. I have used the same methodology to compute RUCO’s
4 recommended level of property taxes.

5
6 Q. Please explain the reasons for RUCO’s property tax adjustment.

7 A. My adjustment consists of two elements. First, RUCO’s property tax
8 adjustment reflects several adjustments to the net plant in service.
9 Second, RUCO’s property tax computation uses a different assessment
10 ratio than the Company.

11
12 Q. Please explain the first element of RUCO’s property tax adjustment.

13 A. RUCO made several adjustments to net plant in service. The value of the
14 net plant in service is the initial component in the calculation of the
15 appropriate level of property tax expenses. These net plant adjustments
16 are depicted on Schedule RLM-4. Moreover, to avoid a double count in its
17 calculation of total net plant in service, RUCO reversed additional journal
18 entries for transactions associated with RUCO’s plant adjustments. These
19 additional components were identified by the Company in its response to
20 RUCO data request 10.1 in which the Company, by reconciling the rate
21 base, illuminated additional transactions directly related to RUCO’s plant
22 adjustments. These additional transactions are depicted on Schedule
23 RLM-12, lines 2 through 7.

1 Q. Please explain the second element of RUCO's property tax adjustment.

2 A. The second element of this adjustment results from RUCO's use of an
3 assessment ratio of 23 percent, versus the Company use of a 23.5
4 percent assessment ratio. RUCO's use of the 23 percent ratio accurately
5 reflects the ratio which will be valid when the authorized rates in this case
6 become effective (January 2009). RUCO's recommendation is also
7 consistent with recent Commission decisions in the Southwest Gas rate
8 case (Decision No. 68487, dated February 23, 2006) and the UNS Gas
9 rate case (Decision No. 70011, dated November 27,2007).

10

11 The decreasing assessment ratios as authorized in the Arizona Revised
12 Statutes relating to property taxes states the effective rate from December
13 31, 2008 through December 31, 2009 to be 23 percent. The assessment
14 ratio will continue to decline by one-half percent each year until it reaches
15 20 percent on December 31, 2014.

16

17 As shown on Schedule RLM-8, column (H) and supporting Schedule RLM-
18 12, this adjustment decreased test-year expenses by \$1,800,201.

19

20

21

22

23

1 Adjustments To Operating Expenses No. 8 – Overhead Line Maintenance

2 Q. Please explain the basis for the adjustment you made to overhead line
3 maintenance expense.

4 A. Through discovery I reviewed and analyzed five years of expenses
5 recorded in FERC account 593 – overhead line maintenance from 2002
6 through 2006.

7
8 My analysis indicated this expense was sufficiently volatile to recommend
9 a test-year adjustment to acknowledge the wide variation in annual costs.

10

11 Therefore, my adjusted test-year expense in the instant case is the
12 calculated five-year average of the “inflation adjusted” annual overhead
13 line maintenance expenses for 2002 through 2006.

14

15 My adjustment is necessary to normalize the test-year level of overhead
16 maintenance expenses.

17

18 As shown on Schedule RLM-8, column (I) and supporting Schedule RLM-
19 13, this adjustment decreased test-year expenses by \$126,584.

20

21

22

23

1 Adjustments To Operating Expenses No. 9 – Penalties and Fines

2 Q. Please explain the basis for the adjustment you made to remove
3 expenses for penalties and fines.

4 A. Through discovery I reviewed the Company's response to Staff Data
5 Request 1.114. My analysis indicated there were three invoices for
6 penalties and fines imposed on TEP that were recorded in test-year
7 operating expenses.

8
9 RUCO believes if the Company does not prudently handle its affairs and
10 consequently is imposed penalties and fines imposed, these costs are not
11 the financial responsibility of the ratepayers.

12
13 Therefore, as shown on Schedule RLM-8, column (J), this adjustment
14 decreased test-year expenses by \$9,433.

15
16 Adjustments To Operating Expenses No. 12 – Payroll Expense

17 Q. Please explain the basis for your adjustment to payroll expenses.

18 A. RUCO does not generally vary from the strict implementation of the
19 Historical Test-Year principle to avoid mismatches in the ratemaking
20 elements.

21
22
23

1 Since RUCO determined the test year was not abnormal the Company's
2 proposal to average the payroll expense over a two-year period was
3 dismissed.

4
5 Therefore, as shown on Schedule RLM-14, I restated the Company's
6 proposed allocation of payroll expenses to reflect the actual historical test-
7 year level of payroll expense.

8
9 As shown on Schedule RLM-8, column (M) and supporting Schedule
10 RLM-14, this adjustment restated the Company's proposed allocation of
11 payroll expenses to reflect the actual historical test-year level of payroll
12 expense and thus increased test-year expenses by \$19,651.

13
14 Adjustments To Operating Expenses No. 13 – Payroll Tax Expense

15 Q. Please explain the basis for your adjustment to payroll tax expenses.

16 A. This is a companion adjustment to the payroll expense adjustment and
17 reflects the actual historical test-year level of payroll tax expense.

18
19 As shown on Schedule RLM-8, column (N) and supporting Schedule RLM-
20 15, this adjustment restated the Company's proposed allocation of payroll
21 tax expenses to reflect the actual historical test-year level of payroll tax
22 expense and thus increased test-year expenses by \$2,689.

23

1 Adjustments To Operating Expenses No. 14 – Renewable Resources

2 Q. Please explain the basis for your adjustment to renewable resources
3 expenses.

4 A. This is a conforming adjustment corresponding to the Company's
5 response to Staff Data Request 1.85, which acknowledged a failure to
6 remove \$19,274 in expenses in the Company's original filing.

7
8 Therefore, as shown on Schedule RLM-8, column (O), this adjustment
9 decreased test-year expenses by \$19,274.

10
11 Adjustments To Operating Expenses No. 17 – Customer Care and Billing

12 Q. Please explain the basis for your adjustment to normalize the customer
13 care and billing expenses.

14 A. This adjustment removes the computed incremental cost increase
15 associated with the implementation of a new customer information system,
16 designated as the Customer Care and Billing system ("CC&B").

17
18 Q. Please explain why RUCO disallowed increased customer service costs.

19 A. RUCO is disallowing this expenditure because evidence provided by the
20 Commission Consumer Services Section indicates the quality of customer
21 service has not improved since the CC&B has been implemented. As
22 shown on Attachment A filed at the end of my testimony, the Commission
23 Consumer Services Section Report ("Report") on TEP states, in 2004,

1 there were 9 consumer complaints recorded based on “quality of service”
2 issues. In 2005, there were 25 consumer complaints recorded based on
3 “quality of service” issues. In 2006, the year in which the CC&B was
4 implemented, there were 95 consumer complaints recorded based on
5 “quality of service” issues. In 2007, through to December 3rd, there were
6 111 consumer complaints recorded based on “quality of service” issues.

7
8 Since the Report does not demonstrate the improvements, enhancements
9 and synergy promoted by the Company as justification for the increased
10 expenditure has translated into increased customer satisfaction, RUCO is
11 removing any increase in this expense until the Company provides
12 documentation that the overall customer satisfaction level has improved.

13
14 Moreover, this scenario of attempting to improve customer service by
15 implementing a new system to consolidate call centers and customer
16 service functions among UNS Gas, UNS Electric and TEP has not yet
17 proven to provide the significantly enhanced benefit to the ratepayers. As
18 I have previously testified in both the recent UNS Gas and UNS Electric
19 rate cases the additional costs incurred to improve the quality of customer
20 service has not translated into a better level of service; to the contrary, the
21 evidence shows a higher degree of frustration in the quality of service
22 customers received.

23

1 Therefore, as shown on Schedule RLM-8, column (R) and supporting
2 Schedule RLM-16, this adjustment decreased test-year expenses by
3 \$296,230.

4

5 Adjustments To Operating Expenses No. 19 – Employee Recognition

6 Q. Please explain the basis for your adjustment to operating expenses for the
7 removal of costs associated with employee recognition.

8 A. As previously explained in Operating Expense Adjustment No. 3, RUCO
9 believes it is inappropriate to burden ratepayers with expenses related to
10 payments to chambers of commerce, non-profit organizations, donations,
11 club memberships, gifts, awards, extravagant corporate events,
12 advertising and for various meals, lodging and refreshments, which are
13 not necessary in the provisioning of electric service.

14

15 Therefore, RUCO requested the Company to identify costs recorded in the
16 test year associated with employee recognition expenses. In the
17 Company's response to RUCO data request 6.1, TEP acknowledged
18 \$76,125 was recorded in the test-year general ledger for employee
19 recognition. The recognition program is administered by the OC Tanner
20 Recognition Company wherein an employee selects his/her service-award
21 gift from a catalogue.

22

23

1 RUCO analyzed the information in the Company's response and
2 determined no portion of the \$76,125 has been removed in any other
3 adjustment.

4
5 As shown on Schedule RLM-8, column (T), this adjustment decreased
6 test-year expenses by \$76,125.

7
8 Adjustments To Operating Expenses No. 20 – Employee Benefits

9 Q. Please explain the basis for your adjustment to operating expenses for the
10 removal of costs associated with some employee benefits.

11 A. As previously explained in Operating Expense Adjustment No. 3, RUCO
12 believes it is inappropriate to burden ratepayers with expenses related to
13 payments to chambers of commerce, non-profit organizations, donations,
14 club memberships, gifts, awards, extravagant corporate events,
15 advertising and for various meals, lodging and refreshments, which are
16 not necessary in the provisioning of electric service.

17
18 Meanwhile, Staff had requested that the Company identify costs recorded
19 in the test year associated with employee benefit expenses. In the
20 Company's response to Staff data request 1.79, TEP recognized \$54,442
21 were recorded in the test-year general ledger for employee benefits, such
22 as; gifts, awards, luncheons, dinners, picnics, parties and social events.
23 RUCO analyzed the information provided in the Company's response and

1 determined that of the \$54,442, TEP had removed \$14,659 from the test-
2 year expenses, RUCO had removed \$16,618 from of test-year expenses
3 in previous Adjustment No. 3; thus, leaving \$23,165 ($\$54,442 - \$14,659 -$
4 $\$16,618 = \$23,165$) in costs recorded in the test year associated with
5 employee benefit expenses.

6
7 Therefore, as shown on Schedule RLM-8, column (U), this adjustment
8 decreased test-year expenses by \$23,165.

9
10 Operating Income Adjustment No. 28 – Income Tax Expense – This
11 adjustment reflects income tax expenses calculated on RUCO's
12 recommended revenues and expenses.

13
14 As shown on Schedule RLM-7, column (D) and supporting Schedule RLM-
15 17, this adjustment increased test-year expenses by \$32,062,674.

16

17 **COST OF CAPITAL**

18 Q. Is RUCO proposing any adjustments to the Company proposed cost of
19 capital?

20 A. Yes. As shown on Schedule RLM-18, this adjustment decreases the
21 Company's cost of common equity and therefore its weighted cost of
22 capital by 59 basis points from 8.35 to 7.76 percent to reflect current
23 market conditions.

1 This adjustment is fully explained in the testimony of RUCO witness Mr.
2 Rigsby.

3

4 Q. Does this conclude your direct testimony?

5 A. Yes, it does.

ATTACHMENT A

M E M O R A N D U M

TO: Rodney Moore
Rate Analyst
Residential Consumer Utility Office

FROM: John La Porta
Public Utilities Consumer Analyst I
Utilities Division

DATE: December 4, 2007

RE: Tucson Electric Power Company – Quality of Service Complaints

Per your request, a research of the Consumer Services database represents the number of Quality of Service complaints that were filed against Tucson Electric Power Company (“TEP” or “Company”) since 2004.

2004 – Nine Complaints - 1 TEP Response Time, 1 Misinformation from Company,
3 Customer Service Contact, 2 Outages, 2 Other

2005 – 25 Complaints - 2 TEP Response Time, 6 Misinformation from Company,
2 Customer Service Contact, 7 Outages,
2 Can’t Reach Company, 2 Pressure or Voltage Issues,
4 Other

2006 – 95 Complaints - 5 TEP Response Time, 1 Misinformation from Company,
2 Customer Service Contact, 3 Field Visits by Company,
9 Outages, 69 Can’t Reach Company,
2 Pressure or Voltage Issues, 4 Other

2007 – 111 Complaints (thru December 3, 2007) 2 TEP Response Time, 14 Outages,
92 Can’t Reach Company, 3 Other

If you need any further information regarding the numbers above, please feel free to call me at (602) 542-0819.

APPENDIX 1

Qualifications of Rodney Lane Moore

EDUCATION: Athabasca University
Bachelor's Degree in Business Administration - 1993

EXPERIENCE: Public Utilities Analyst V
Residential Utility Consumer Office
Phoenix, Arizona 85007
May 2001 - Present

My duties include review and analysis of financial records and other documents of regulated utilities for accuracy, completeness, and reasonableness. I am also responsible for the preparation of work papers and Schedules resulting in testimony and/or reports regarding utility applications for increase in rates, financings, and other matters. Extensive use of Microsoft Excel and Word, spreadsheet modeling and financial statement analysis.

Auditor
Arizona Corporation Commission
Phoenix, Arizona 85007
October 1999 - May 2001

My duties include review and analysis of financial records and other documents of regulated utilities for accuracy, completeness, and reasonableness. I am also responsible for the preparation of work papers and Schedules resulting in testimony and/or reports regarding utility applications for increase in rates, financings, and other matters. Extensive use of Microsoft Excel and Word, spreadsheet modeling and financial statement analysis.

RESUME OF RATE CASE AND REGULATORY PARTICIPATION

<u>Utility Company</u>	<u>Docket No.</u>
Rio Verde Utilities, Inc	WS-02156A-00-0321
Black Mountain Gas Company	G-03703A-01-0283
Green Valley Water Company	W-02025A-01-0559
New River Utility Company	W-01737A-01-0662

Utility Company**Docket No.**

Dragoon Water Company	W-01917A-01-0851
Roosevelt Lake Resort, Inc.	W-01958A-02-0283
Southwest Gas Company	G-01551A-02-0425
Arizona-American Water Company	W-01303A-02-0867 et al.
Rio Rico Utilities, Inc.	WS-02676A-03-0434
Qwest Corporation	T-01051B-03-0454
Chaparral City Water Company	W-02113A-04-0616
Southwest Gas Company	G-01551A-04-0876
Arizona-American Water Company	W-01303A-05-0405
Far West Water and Sewer Company	WS-03478A-05-0801
Gold Canyon Sewer Company	SW-02519A-06-0015
Arizona-American Water Company	WS-01303A-06-0403
UNS Gas, Inc.	G-04204A-06-0463 et al.
UNS Electric, Inc.	E-04204A-06-0783

EXHIBIT A

TUCSON ELECTRIC POWER COMPANY

DATA RESPONSE 1.20 (a): FERC 921 A&G Expense - Office Supplies

TEST YEAR ENDING DECEMBER 31, 2006

Source: Transaction Detail - Co: 002, GL Period Name: %06, FERC: 0921

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
51500	123	Materials Purchased	ALCPA *DUES LB	185.00		185.00		
51500	123	Materials Purchased	AMAZON.COM	69.95		69.95		
51500	123	Materials Purchased	AMY'S HALLMARK #899	7.87		7.87		
51500	123	Materials Purchased	AMZ*SUPERSTORE	46.92		46.92		
51500	123	Materials Purchased	BRUEGGERS BAGEL BAKERY	84.31		84.31		
51500	123	Materials Purchased	GENL INJECTABLES/VACCI	309.33		309.33		
51500	123	Materials Purchased	GONE SCRAPPIN INC	450.00		450.00		
51500	123	Materials Purchased	HARRY & DAVID #830	277.52		277.52		
51500	123	Materials Purchased	HENRY SCHEIN*	128.54		128.54		
51500	123	Materials Purchased	ISTOCKPHOTO	10.00		10.00		
51500	123	Materials Purchased	JASON'S DELI	123.67		123.67		
51500	123	Materials Purchased	JUST SPORTS 244	107.65		107.65		
51500	123	Materials Purchased	MICHAELS #2758	23.16		23.16		
51500	123	Materials Purchased	MICHAELS #5206	160.15		160.15		
51500	123	Materials Purchased	MICHAELS #9530	113.31		113.31		
51500	123	Materials Purchased	MINKUS ADVERTISING	270.20		270.20		
51500	123	Materials Purchased	MISTERART.COM LP	34.24		34.24		
51500	123	Materials Purchased	MOUNTAIN VIEW SPORTS	190.34		190.34		
51500	123	Materials Purchased	NELLIS AFB EXCHANGE	49.95		49.95		
51500	123	Materials Purchased	NEW BEGINNINGS	150.00		150.00		
51500	123	Materials Purchased	OMAHASTEAKS.COM INC	747.96		747.96		
51500	123	Materials Purchased	ORIENTAL TRADING CO	187.91		187.91		
51500	123	Materials Purchased	OSCO DRUG 9215	276.88		276.88		
51500	123	Materials Purchased	OSCO DRUG 9254	10.21		10.21		
51500	123	Materials Purchased	OSCO DRUG 9277	21.07		21.07		
51500	123	Materials Purchased	PARADIES WASH NAT L	4.70		4.70		
51500	123	Materials Purchased	PARADIES-TUCSON	6.21		6.21		
51500	123	Materials Purchased	PARK PLACE	101.50		101.50		
51500	123	Materials Purchased	PARTY AMERICA #1404	89.81		89.81		
51500	123	Materials Purchased	PARTY AMERICA 1405	186.09		186.09		
51500	123	Materials Purchased	PARTY CITY OF TUCSON I	449.15		449.15		
51500	123	Materials Purchased	PEN*POWERGEN	95.00		95.00		
51500	123	Materials Purchased	PLAYHARD, INC	78.80		78.80		
51500	123	Materials Purchased	POSITIVE PROMOTIONS IN	1,049.80		1,049.80		
51500	123	Materials Purchased	PRIMERA WEB STORE	284.86		284.86		
51500	123	Materials Purchased	ROCKY MT ELEC LEAGUE	410.00		410.00		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
51500	123	Materials Purchased	SAFEWAY STORE00015214	54.95		54.95		
51500	123	Materials Purchased	SAFEWAY STORE 00019SC9	648.77		648.77		
51500	123	Materials Purchased	SAHUARO TROPHY	107.60		107.60		
51500	123	Materials Purchased	SCHLOTZSKY S	9.71		9.71		
51500	123	Materials Purchased	SEARS ROEBUCK 1338	69.93		69.93		
51500	123	Materials Purchased	SKYLINE GALLERY	500.00		500.00		
51500	123	Materials Purchased	SONARE 20075396	429.25		429.25		
51500	123	Materials Purchased	SPINKEEPER.COM	569.94		569.94		
51500	123	Materials Purchased	STARBAND	1,439.88		1,439.88		
51500	123	Materials Purchased	TARGET 00001792	43.22		43.22		
51500	123	Materials Purchased	TARGET 00002113	64.82		64.82		
51500	123	Materials Purchased	TARGET 00008540	98.67		98.67		
51500	123	Materials Purchased	TARGET 00008557	10.75		10.75		
51500	123	Materials Purchased	TARGET 00013169	247.28		247.28		
51500	123	Materials Purchased	TARGET 00014399	317.86		317.86		
51500	123	Materials Purchased	TARGET 00018630	14.04		14.04		
51500	123	Materials Purchased	TAYLOR DISTRIBUTOR INC	163.55		163.55		
51500	123	Materials Purchased	THE GIFT BASKET STOP	99.45		99.45		
51500	123	Materials Purchased	THE SPORTS AUTHORITY #	87.54		87.54		
51500	123	Materials Purchased	THRIFT CITY & OUTLET	27.15		27.15		
51500	123	Materials Purchased	TOYS R US #5646	27.01		27.01		
51500	123	Materials Purchased	TUCSON MALL	1,081.50		1,081.50		
51500	123	Materials Purchased	TUCSONS MAP AND FLAG C	64.45		64.45		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	229.19		229.19		
51500	123	Materials Purchased	WAL MART	155.47		155.47		
51500	123	Materials Purchased	WALGREEN 00002Q39	77.34		77.34		
51500	123	Materials Purchased	WALGREEN 00038Q39	21.26		21.26		
51500	123	Materials Purchased	WALGREEN 00040Q39	10.21		10.21		
51500	123	Materials Purchased	WALGREEN 00047Q39	3.76		3.76		
51500	123	Materials Purchased	WALGREEN 00052Q39	13.92		13.92		
51500	123	Materials Purchased	WALGREEN 00053Q39	15.80		15.80		
51500	123	Materials Purchased	WALGREEN 00065Q39	24.70		24.70		
51500	123	Materials Purchased	WALGREEN 00067Q39	615.70		615.70		
51500	123	Materials Purchased	WALGREEN 00070Q39	5.53		5.53		
51500	123	Materials Purchased	WAL-MART #1175	5.00		5.00		
51500	123	Materials Purchased	WAL-MART #1291	90.12		90.12		
51500	123	Materials Purchased	WAL-MART #1325	82.25		82.25		
51500	123	Materials Purchased	WAL-MART #2922 SE2	15.44		15.44		
51500	123	Materials Purchased	WORLD MKT 00001370	217.44		217.44		
51500	123	Materials Purchased	WORLD MKT 00002691	129.99		129.99		
51500	123	Materials Purchased		263.00		263.00	VOLUNTEERS OF	062706 26300
79010	282	Meals & Ent - Discretionary	ALBERTSONS #959 S9H	284.97		284.97		
79010	282	Meals & Ent - Discretionary	ALBERTSONS #963	27.27		27.27		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	282	Meals & Ent - Discretionary	ALBERTSONS #988 S9H	127.97		127.97		
79010	282	Meals & Ent - Discretionary	ALVERNON DONUT SHOP	52.07		52.07		
79010	282	Meals & Ent - Discretionary	ALVERNON DONUTS	19.76		19.76		
79010	282	Meals & Ent - Discretionary	AMC VALLEY VIE01001Q02	9.00		9.00		
79010	282	Meals & Ent - Discretionary	APPLEBEE'S #602	62.95		62.95		
79010	282	Meals & Ent - Discretionary	APPLEBEE'S MEN00164087	27.89		27.89		
79010	282	Meals & Ent - Discretionary	ASSOCTD BLDRS/CNTRC ED	136.00		136.00		
79010	282	Meals & Ent - Discretionary	AZ DIAMONDBACKS BX OFC	780.00		780.00		
79010	282	Meals & Ent - Discretionary	AZ DIAMONDBACKS SPRING	1,483.00		1,483.00		
79010	282	Meals & Ent - Discretionary	BAGGINS STORE #10	645.57		645.57		
79010	282	Meals & Ent - Discretionary	BAHAMA BREEZE 00030114	13.84		13.84		
79010	282	Meals & Ent - Discretionary	BAL O'S DSA	54.00		54.00		
79010	282	Meals & Ent - Discretionary	BAMBOO TEMPE	13.57		13.57		
79010	282	Meals & Ent - Discretionary	BAMBOO TERRACE RESTAUR	87.00		87.00		
79010	282	Meals & Ent - Discretionary	BAMBOO TUCSON	69.75		69.75		
79010	282	Meals & Ent - Discretionary	BARLEY BROTHERS BREWER	129.18		129.18		
79010	282	Meals & Ent - Discretionary	BASHA S #88 SYW	17.59		17.59		
79010	282	Meals & Ent - Discretionary	BASHAS #100	35.75		35.75		
79010	282	Meals & Ent - Discretionary	BASHAS #100 SYW	119.79		119.79		
79010	282	Meals & Ent - Discretionary	BASKIN ROBBINS #251	56.90		56.90		
79010	282	Meals & Ent - Discretionary	BEDROXX	137.21		137.21		
79010	282	Meals & Ent - Discretionary	BENNIGANS GRILL AND TA	24.11		24.11		
79010	282	Meals & Ent - Discretionary	BOOGA REDS	63.99		63.99		
79010	282	Meals & Ent - Discretionary	BRUEGGERS BAGEL BAKERY	10.58		10.58		
79010	282	Meals & Ent - Discretionary	BRUEGGER'S BAGELS -Q50	36.87		36.87		
79010	282	Meals & Ent - Discretionary	BURGER KING # 1002 Q07	9.49		9.49		
79010	282	Meals & Ent - Discretionary	BURGER KING #8615 Q07	9.34		9.34		
79010	282	Meals & Ent - Discretionary	BUSY B S BAKERY	22.37		22.37		
79010	282	Meals & Ent - Discretionary	CAFE POCA COSA	148.00		148.00		
79010	282	Meals & Ent - Discretionary	CALIFORNIA PIZZA 058	79.79		79.79		
79010	282	Meals & Ent - Discretionary	CALLAWAY INN FRONT DES	117.72		117.72		
79010	282	Meals & Ent - Discretionary	CAPITAL GRILLE 800	44.85		44.85		
79010	282	Meals & Ent - Discretionary	CASA BONITA	44.39		44.39		
79010	282	Meals & Ent - Discretionary	CHA-BONES	20.00		20.00		
79010	282	Meals & Ent - Discretionary	CHARIOT PIZZA	657.68		657.68		
79010	282	Meals & Ent - Discretionary	CHARLIECLARK'SSTEAKHOU	119.86		119.86		
79010	282	Meals & Ent - Discretionary	CHEVRON 0092528 Q61	12.21		12.21		
79010	282	Meals & Ent - Discretionary	CHILI'S GRI16100011619	9.88		9.88		
79010	282	Meals & Ent - Discretionary	CHILI'S GRI56300005637	233.77		233.77		
79010	282	Meals & Ent - Discretionary	CIRCLE K 00424 Q04	7.56		7.56		
79010	282	Meals & Ent - Discretionary	CITY OF TCSN RAND CLBH	50.00		50.00		
79010	282	Meals & Ent - Discretionary	CLAIM JUMPER #35	1,307.93		1,307.93		
79010	282	Meals & Ent - Discretionary	COFFEE POT RESTAURANT	9.71		9.71		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	282	Meals & Ent - Discretionary	COUNTY LINE RIVERWALK	24.36		24.36		
79010	282	Meals & Ent - Discretionary	CRACKER BARREL #416	9.45		9.45		
79010	282	Meals & Ent - Discretionary	DELECTABLES RESTAURANT	945.78		945.78		
79010	282	Meals & Ent - Discretionary	DENNY'S #6608 Q67	12.01		12.01		
79010	282	Meals & Ent - Discretionary	DESERT DIAMOND CASINO	28.90		28.90		
79010	282	Meals & Ent - Discretionary	DISCOUNT COFFEE COM	555.86		555.86		
79010	282	Meals & Ent - Discretionary	DORAL EAGLEWOOD	38.21		38.21		
79010	282	Meals & Ent - Discretionary	EAT AT JOE'S AIRPORT	7.05		7.05		
79010	282	Meals & Ent - Discretionary	EL MINUTO CAFE	29.00		29.00		
79010	282	Meals & Ent - Discretionary	EL MOLINITO	833.15		833.15		
79010	282	Meals & Ent - Discretionary	EL PARADOR	477.78		477.78		
79010	282	Meals & Ent - Discretionary	EL PASO BAR B QUE	29.40		29.40		
79010	282	Meals & Ent - Discretionary	EL PASO BAR-B-QUE 555	313.01		313.01		
79010	282	Meals & Ent - Discretionary	ELA THE FAT BURRITO	10.98		10.98		
79010	282	Meals & Ent - Discretionary	ELEPHANT & CASTLE	52.16		52.16		
79010	282	Meals & Ent - Discretionary	ELEPHANT BAR # 219	36.16		36.16		
79010	282	Meals & Ent - Discretionary	ENOTECA PIZZARIA WINE	73.81		73.81		
79010	282	Meals & Ent - Discretionary	FAMOUS SAMS #17	18.28		18.28		
79010	282	Meals & Ent - Discretionary	FIRECRACKER	91.41		91.41		
79010	282	Meals & Ent - Discretionary	FLEMINGS #1350	254.44		254.44		
79010	282	Meals & Ent - Discretionary	FRIDAYS_AM_BAR #0806	10.77		10.77		
79010	282	Meals & Ent - Discretionary	FRYS-FOOD-DRG #0090SXN	141.61		141.61		
79010	282	Meals & Ent - Discretionary	FRYS-FOOD-DRG #058 SXN	498.95		498.95		
79010	282	Meals & Ent - Discretionary	GASLIGHT THEATRE	720.06		720.06		
79010	282	Meals & Ent - Discretionary	GOLDEN CORRAL 29724Q15	25.46		25.46		
79010	282	Meals & Ent - Discretionary	GREATER TUCSON LEADER	35.00		35.00		
79010	282	Meals & Ent - Discretionary	GREER LODGE	16.11		16.11		
79010	282	Meals & Ent - Discretionary	Gross Pay	46,485.77		46,485.77		
79010	282	Meals & Ent - Discretionary	GUILLERMOS DOUBLE L RE	80.33		80.33		
79010	282	Meals & Ent - Discretionary	HMS HOST-ORD-AIRPT #55	9.46		9.46		
79010	282	Meals & Ent - Discretionary	HMSHOST-LAS-AIRPT #008	8.06		8.06		
79010	282	Meals & Ent - Discretionary	HMSHOST-PHX-AIR #05	11.97		11.97		
79010	282	Meals & Ent - Discretionary	HOMETOWN BUFFE00103Q31	43.21		43.21		
79010	282	Meals & Ent - Discretionary	HONEYBAKED-HAM #0053	157.99		157.99		
79010	282	Meals & Ent - Discretionary	HOOTERS OF SAN DIEGO	18.33		18.33		
79010	282	Meals & Ent - Discretionary	HOTEL CONTESSA	13.89		13.89		
79010	282	Meals & Ent - Discretionary	HOTEL CONTESSA-HOTEL	63.43		63.43		
79010	282	Meals & Ent - Discretionary	HUDDLE HOUSE #358	17.93		17.93		
79010	282	Meals & Ent - Discretionary	HYATT HOTELS F & B	24.87		24.87		
79010	282	Meals & Ent - Discretionary	HYATT HOTELS DENVER CC	47.08		47.08		
79010	282	Meals & Ent - Discretionary	IHOP #3033	14.92		14.92		
79010	282	Meals & Ent - Discretionary	IHOP#3036	75.75		75.75		
79010	282	Meals & Ent - Discretionary	IN-N-OUT BURGER 000000	9.49		9.49		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	282	Meals & Ent - Discretionary	IN-N-OUT BURGERS	6.94		6.94		
79010	282	Meals & Ent - Discretionary	JACKSONS GRILL	210.60		210.60		
79010	282	Meals & Ent - Discretionary	JASON'S DELI	1,223.56		1,223.56		
79010	282	Meals & Ent - Discretionary	JB'S RESTAURANT 35	19.28		19.28		
79010	282	Meals & Ent - Discretionary	JOE'S ON SULLIVAN	36.56		36.56		
79010	282	Meals & Ent - Discretionary	JOHNNY ROCKETS	48.85		48.85		
79010	282	Meals & Ent - Discretionary	KFC #10 Q20	16.25		16.25		
79010	282	Meals & Ent - Discretionary	KMART 00049Q	21.96		21.96		
79010	282	Meals & Ent - Discretionary	KOFA CAFE	7.58		7.58		
79010	282	Meals & Ent - Discretionary	KRISPY KREME 15 05	88.13		88.13		
79010	282	Meals & Ent - Discretionary	LA CASITA CAFE	31.71		31.71		
79010	282	Meals & Ent - Discretionary	LA HACIENDA EXPRESS	6.51		6.51		
79010	282	Meals & Ent - Discretionary	LESLEE'S CAFE Q99	5.25		5.25		
79010	282	Meals & Ent - Discretionary	LEVY @BANK1 BPARK CON	225.00		225.00		
79010	282	Meals & Ent - Discretionary	LEVY GRP SALE 90085002	831.03		831.03		
79010	282	Meals & Ent - Discretionary	LIGHTNING RIDGE CAFE	1,160.61		1,160.61		
79010	282	Meals & Ent - Discretionary	LIONS DEN, THE	10.50		10.50		
79010	282	Meals & Ent - Discretionary	LITTLE MEXICO RESTAURA	184.17		184.17		
79010	282	Meals & Ent - Discretionary	LODGE ON THE DESERT	445.46		445.46		
79010	282	Meals & Ent - Discretionary	LOEWS #698 FOOTHILLS	102.00		102.00		
79010	282	Meals & Ent - Discretionary	MACARONI GR16300001636	336.56		336.56		
79010	282	Meals & Ent - Discretionary	MANUEL'S AMIGOS CA	29.78		29.78		
79010	282	Meals & Ent - Discretionary	MCALISTER'S DELI #1205	21.93		21.93		
79010	282	Meals & Ent - Discretionary	MCDONALD'S F18788 Q17	11.22		11.22		
79010	282	Meals & Ent - Discretionary	MCDONALDS F5012 Q17	3.49		3.49		
79010	282	Meals & Ent - Discretionary	MCDONALD'S F6045 Q17	16.62		16.62		
79010	282	Meals & Ent - Discretionary	METRO GRILL PARK PLACE	95.94		95.94		
79010	282	Meals & Ent - Discretionary	MICHAS	127.49		127.49		
79010	282	Meals & Ent - Discretionary	MOODY GARDENS, INC	12.77		12.77		
79010	282	Meals & Ent - Discretionary	NADINES PASTRY SHOPPE	70.20		70.20		
79010	282	Meals & Ent - Discretionary	NEW YORK PIZZA DEPT	7.73		7.73		
79010	282	Meals & Ent - Discretionary	OAK CREEK BREWERY & GR	33.92		33.92		
79010	282	Meals & Ent - Discretionary	OAXACA RESTAURANTE	29.73		29.73		
79010	282	Meals & Ent - Discretionary	OISHI SUSHI & TERIYAKI	91.50		91.50		
79010	282	Meals & Ent - Discretionary	OLD CHICAGO PASTA & PI	23.68		23.68		
79010	282	Meals & Ent - Discretionary	OLD PUEBLO GRILLE	1,373.94		1,373.94		
79010	282	Meals & Ent - Discretionary	OMNI HOTELS INTERLOCKE	73.15		73.15		
79010	282	Meals & Ent - Discretionary	PALO VERDE BAR & GRILL	85.70		85.70		
79010	282	Meals & Ent - Discretionary	PEI WEI ASIAN DINER-00	185.55		185.55		
79010	282	Meals & Ent - Discretionary	PIZZA HUT #14357500Q34	515.59		515.59		
79010	282	Meals & Ent - Discretionary	PIZZA HUT #14357543Q	45.38		45.38		
79010	282	Meals & Ent - Discretionary	QUIZNOS SUB #3255 Q22	16.80		16.80		
79010	282	Meals & Ent - Discretionary	RAINFOREST-GALVSTN RST	18.57		18.57		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	282	Meals & Ent - Discretionary	RENDEZVOUS DINER	26.84		26.84		
79010	282	Meals & Ent - Discretionary	RINCON MARKET	1,688.26		1,688.26		
79010	282	Meals & Ent - Discretionary	RINCON MARKET SRI	18.07		18.07		
79010	282	Meals & Ent - Discretionary	RISKY BUSINESS #4	805.37		805.37		
79010	282	Meals & Ent - Discretionary	RUDYS CARLISLE#9102Q23	11.45		11.45		
79010	282	Meals & Ent - Discretionary	SACHIKO SUSHI II	131.00		131.00		
79010	282	Meals & Ent - Discretionary	SAFEWAY STORE00012294	38.27		38.27		
79010	282	Meals & Ent - Discretionary	SAFEWAY STORE00012SC9	10.18		10.18		
79010	282	Meals & Ent - Discretionary	SAFEWAY STORE00017491	49.47		49.47		
79010	282	Meals & Ent - Discretionary	SAFEWAY STORE00017SC9	92.19		92.19		
79010	282	Meals & Ent - Discretionary	SAFEWAY STORE00018SC9	604.31		604.31		
79010	282	Meals & Ent - Discretionary	SAFEWAY STORE 00019SC9	197.73		197.73		
79010	282	Meals & Ent - Discretionary	SA-ING THAI CUISINE	19.36		19.36		
79010	282	Meals & Ent - Discretionary	SALT WATER GRILL	104.56		104.56		
79010	282	Meals & Ent - Discretionary	SALTGRASS-GALVESTON	153.75		153.75		
79010	282	Meals & Ent - Discretionary	SAM HUGHES PLACE	44.80		44.80		
79010	282	Meals & Ent - Discretionary	SAUSAGE DELI	120.30		120.30		
79010	282	Meals & Ent - Discretionary	SHEPSOFCHLORIDE	31.88		31.88		
79010	282	Meals & Ent - Discretionary	SILVER SADDLE STEAKHOU	40.38		40.38		
79010	282	Meals & Ent - Discretionary	SPICES	29.65		29.65		
79010	282	Meals & Ent - Discretionary	STAGE COACH GRILL AND	35.05		35.05		
79010	282	Meals & Ent - Discretionary	STARBUCKS USA 00063Q48	8.02		8.02		
79010	282	Meals & Ent - Discretionary	STARR PASS GOLF CLUB	548.76		548.76		
79010	282	Meals & Ent - Discretionary	SUBWAY 34169 00341Q16	32.50		32.50		
79010	282	Meals & Ent - Discretionary	SULLIVAN'S STE00085258	444.03		444.03		
79010	282	Meals & Ent - Discretionary	SUSHI CHO	24.27		24.27		
79010	282	Meals & Ent - Discretionary	SUSHI TEN	118.62		118.62		
79010	282	Meals & Ent - Discretionary	SWEET TOMATOES #48	38.22		38.22		
79010	282	Meals & Ent - Discretionary	TACO BELL PIZZ49695Q34	5.94		5.94		
79010	282	Meals & Ent - Discretionary	TED'S COUNTRY STORE	4,731.83		4,731.83		
79010	282	Meals & Ent - Discretionary	TERRIBLES #148	14.90		14.90		
79010	282	Meals & Ent - Discretionary	TEXAS LAND & CATTLE#71	58.62		58.62		
79010	282	Meals & Ent - Discretionary	THE GOOD EGG WILLIAMS	23.97		23.97		
79010	282	Meals & Ent - Discretionary	THE MONKEY BOX	37.82		37.82		
79010	282	Meals & Ent - Discretionary	THE OLIVE GARD00016220	25.30		25.30		
79010	282	Meals & Ent - Discretionary	THE PASTA HOUSE	35.00		35.00		
79010	282	Meals & Ent - Discretionary	THE PINES GOLF CLUB AT	74.59		74.59		
79010	282	Meals & Ent - Discretionary	THE SAN LUIS HOTEL	9.50		9.50		
79010	282	Meals & Ent - Discretionary	TIERRA LINDA DESIGNS I	1,168.40		1,168.40		
79010	282	Meals & Ent - Discretionary	Transfer costs from O&M to capital		3,988.44	(3,988.44)		
79010	282	Meals & Ent - Discretionary	TUBAC MANAGEMENT C	29.72		29.72		
79010	282	Meals & Ent - Discretionary	TUCSON CONVENTION CTR	153.00		153.00		
79010	282	Meals & Ent - Discretionary	UNO CHICAGO BAR & GRIL	42.98		42.98		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	282	Meals & Ent - Discretionary	VILLAGE-INN-REST #0394		17.83	17.83		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	282	Meals & Ent - Discretionary	WHATABURGER 813 Q26	8.74		8.74		
79010	282	Meals & Ent - Discretionary	ZUNI GRILL	26.68		26.68		
79010	282	Meals & Ent - Discretionary		17,388.66		17,388.66		
79010	282	Meals & Ent - Discretionary			17,388.66	(17,388.66)		
79010	282	Meals & Ent - Discretionary			100.69	(100.69)		
79010	282	Meals & Ent - Discretionary		7,489.87		7,489.87		
79010	282	Meals & Ent - Discretionary		100.69		100.69		
79010	282	Meals & Ent - Discretionary		450.00		450.00	CEREMONY	102706 45000
79010	282	Meals & Ent - Discretionary		3,968.84		3,968.84	AT REID PARK LLC L	062006 396884
79010	282	Meals & Ent - Discretionary		761.56		761.56	CLUB	21362
79010	282	Meals & Ent - Discretionary		100.69		100.69	CLUB	19098
79010	282	Meals & Ent - Discretionary		1,264.60		1,264.60	CLUB	120406 126460
79010	282	Meals & Ent - Discretionary		243.16		243.16	CLUB	110206 24316
79010	282	Meals & Ent - Discretionary		1,850.00		1,850.00	CLUB	100206 185000
79010	282	Meals & Ent - Discretionary		475.74		475.74	CLUB	090106 47574
79010	282	Meals & Ent - Discretionary		42.85		42.85	CLUB	080206 4285
79010	282	Meals & Ent - Discretionary		224.67		224.67	CLUB	070306 22467
79010	282	Meals & Ent - Discretionary		219.50		219.50	CLUB	22599
79010	282	Meals & Ent - Discretionary		580.18		580.18	CLUB	010406 58018
79010	282	Meals & Ent - Discretionary		360.21		360.21	CLUB	030306 36021
79010	282	Meals & Ent - Discretionary		90.00		90.00	PETTY CASH	RPC43268NICKERSON
79010	282	Meals & Ent - Discretionary		1,115.77		1,115.77	LLC	454
79010	282	Meals & Ent - Discretionary		35,816.45		35,816.45	STEIN ERIKSEN LODGE	2850
79010	282	Meals & Ent - Discretionary		25.00		25.00	APPRENTICESHIP	122906 2500
79010	284	NonDiscretionary	BENNIGANS	87.06		87.06		
79010	284	NonDiscretionary	CAFE POCA COSA	113.29		113.29		
79010	284	NonDiscretionary	EINSTEIN BROS #3064	12.72		12.72		
79010	284	NonDiscretionary	EL MOLINITO	200.00		200.00		
79010	284	NonDiscretionary	EL PASO BAR-B-QUE 555	77.89		77.89		
79010	284	NonDiscretionary	FOX & HOUND #65057	52.37		52.37		
79010	284	NonDiscretionary	JASON'S DELI	147.87		147.87		
79010	284	NonDiscretionary	LIGHTNING RIDGE CAFE	390.60		390.60		
79010	284	NonDiscretionary	LUCKY WISHBONE NO.	64.56		64.56		
79010	284	NonDiscretionary	MAINSTREET GRILL,	37.19		37.19		
79010	284	NonDiscretionary	OLD PUEBLO GRILLE	25.94		25.94		
79010	284	NonDiscretionary	PARTY AMERICA	76.34		76.34		
79010	284	NonDiscretionary	SILVER SADDLE STEAKHOU	20.00		20.00		
79010	284	NonDiscretionary	WM SUPERCENTER SE2	15.00		15.00		
79020	252	Member Dues - Individual	100 CLUB	560.00		560.00		
79020	252	Member Dues - Individual	88-CRIME INC	1,000.00		1,000.00		
79020	252	Member Dues - Individual	9210150190MB	211.35		211.35		
79020	252	Member Dues - Individual	9210150190MB 4026	339.40		339.40		
79020	252	Member Dues - Individual	9210150350MB	160.00		160.00		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79020	252	Member Dues - Individual	9210250151MB	252.00		252.00		
79020	252	Member Dues - Individual	9210250190MB	456.35		456.35		
79020	252	Member Dues - Individual	9210250340MB	315.00		315.00		
79020	252	Member Dues - Individual	9210250350MB	145.00		145.00		
79020	252	Member Dues - Individual	ACFE	280.00		280.00		
79020	252	Member Dues - Individual	ACGIH	159.00		159.00		
79020	252	Member Dues - Individual	ALCPA *DUES LB	185.00		185.00		
79020	252	Member Dues - Individual	AMERICAN ASSO OF OC	205.00		205.00		
79020	252	Member Dues - Individual	AMERICAN HEART ASSOCIA	500.00		500.00		
79020	252	Member Dues - Individual	ARIZONA ASSOCIATION OF	780.00		780.00		
79020	252	Member Dues - Individual	ARIZONA CHAMBER OF COM	4,825.00		4,825.00		
79020	252	Member Dues - Individual	ARTHRITIS FOUNDATION	2,000.00		2,000.00		
79020	252	Member Dues - Individual	ASID	415.00		415.00		
79020	252	Member Dues - Individual	ASID ONLINE	435.00		435.00		
79020	252	Member Dues - Individual	ASIS	855.00		855.00		
79020	252	Member Dues - Individual	ASSOCIATION OF00 OF 00	1,590.00		1,590.00		
79020	252	Member Dues - Individual	AZ MX COMMISSION	133.37		133.37		
79020	252	Member Dues - Individual	BIG BROTHERS BIG SISTE	3,000.00		3,000.00		
79020	252	Member Dues - Individual	CASA DE LOS NINOS	1,000.00		1,000.00		
79020	252	Member Dues - Individual	CFA INSTITUTE (INT)	600.00		600.00		
79020	252	Member Dues - Individual	CHICAHOS POR LA CAUSA	175.00		175.00		
79020	252	Member Dues - Individual	EPILEPSY FONDATION OF	250.00		250.00		
79020	252	Member Dues - Individual	IEEE-RENEW	162.00		162.00		
79020	252	Member Dues - Individual	IFMA	327.00		327.00		
79020	252	Member Dues - Individual	IIDA	872.00		872.00		
79020	252	Member Dues - Individual	IOMA	301.95		301.95		
79020	252	Member Dues - Individual	ISACA/ITGI	150.00		150.00		
79020	252	Member Dues - Individual	MOTHERS AGAINST DRUNK	120.00		120.00		
79020	252	Member Dues - Individual	NATIONAL SAFETY COUNCI	100.00		100.00		
79020	252	Member Dues - Individual	NATIONAL SAFETY MANAGE	70.00		70.00		
79020	252	Member Dues - Individual	NCIDQ	52.00		52.00		
79020	252	Member Dues - Individual	OUR TOWN FAMILY CENTER	250.00		250.00		
79020	252	Member Dues - Individual	PASSONLINE.COM	59.95		59.95		
79020	252	Member Dues - Individual	PHOENIX CHAMBER OF COM	1,000.00		1,000.00		
79020	252	Member Dues - Individual	PIMA AIR MUSEUM	350.00		350.00		
79020	252	Member Dues - Individual	PIMA COUNTY BAR ASSOCI	110.00		110.00		
79020	252	Member Dues - Individual	PROJECT MANAGEMENT INS	844.00		844.00		
79020	252	Member Dues - Individual	RESNET	1,250.00		1,250.00		
79020	252	Member Dues - Individual	SHRM ORG	210.00		210.00		
79020	252	Member Dues - Individual	THE AP NETWORK	595.00		595.00		
79020	252	Member Dues - Individual	THE NATURE CONSERVANCY	25.00		25.00		
79020	252	Member Dues - Individual	TUCSON HISPANIC CHAMBE	3,100.00		3,100.00		
79020	252	Member Dues - Individual	TUCSON METRO CHMBR CMM	108.00		108.00		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79020	252	Member Dues - Individual	U OF A FOUNDATION	395.00		395.00		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79020	252	Member Dues - Individual	WESTERN GOVERNORS' ASS	550.00		550.00		
79020	252	Member Dues - Individual	YALE CLUB OF NYC	569.31		569.31		
79020	252	Member Dues - Individual		150.00		150.00	BG'S	082806 15000
79020	252	Member Dues - Individual		240.00		240.00	BREAKFAST CLUB	071006 24000
79020	252	Member Dues - Individual		240.00		240.00	BREAKFAST CLUB	062806 24000
79020	252	Member Dues - Individual		240.00		240.00	BREAKFAST CLUB	010406 24000
79020	252	Member Dues - Individual		500.00		500.00	DM 50	121806 50000
79020	252	Member Dues - Individual		500.00		500.00	DM 50	040406 50000
79020	252	Member Dues - Individual		1,500.00		1,500.00	RESNET	030906 150000
79020	252	Member Dues - Individual		15,000.00		15,000.00	RMEL_ENDATED	121906 1500000
79020	252	Member Dues - Individual		5,000.00		5,000.00	ALLIANCE_ENDATED	010506 500000
79200	299	Miscellaneous	1-800-FLOWERS.COM,INC.	83.22		83.22		
79200	299	Miscellaneous	ARIZONA CORPORATION CO	738.00		738.00		
79200	299	Miscellaneous	BRUEGGERS BAGEL BAKERY	87.64		87.64		
79200	299	Miscellaneous	CAMPBELL FLORAL&PLA	79.94		79.94		
79200	299	Miscellaneous	CASAS ADOBES FLOWER SH	87.19		87.19		
79200	299	Miscellaneous	CITY OF TUCSON DLNQ AC	187.53		187.53		
79200	299	Miscellaneous	DELIGHTFUL DELIVERIES	81.97		81.97		
79200	299	Miscellaneous	DISCOUNT COFFEE COM	265.36		265.36		
79200	299	Miscellaneous	DOLRTREE 2635 00026351	32.43		32.43		
79200	299	Miscellaneous	EVERGREEN FLOWERS	31.18		31.18		
79200	299	Miscellaneous	FCC-	230.00		230.00		
79200	299	Miscellaneous	FRAN'S FLOWERS	65.00		65.00		
79200	299	Miscellaneous	FRYS-FOOD-DRG #058 SXN	459.87		459.87		
79200	299	Miscellaneous	FTD*FLOWERS ACROSS AME	58.94		58.94		
79200	299	Miscellaneous	FTD*FTD.COM/1-800-SEND	83.79		83.79		
79200	299	Miscellaneous	FTD*ROSES & MORE INC	68.76		68.76		
79200	299	Miscellaneous	GIFTARIA	106.00		106.00		
79200	299	Miscellaneous	INGLIS BROADWAY FLORIS	196.01		196.01		
79200	299	Miscellaneous	INTERNATIONAL CORPORAT	407.54		407.54		
79200	299	Miscellaneous	MAYFIELD FLORIST	132.69		132.69		
79200	299	Miscellaneous	MICHAELS #5206	414.28		414.28		
79200	299	Miscellaneous	PARK PLACE	148.00		148.00		
79200	299	Miscellaneous	PARKS/REC RANDOLPH PRO	529.39		529.39		
79200	299	Miscellaneous	PARTY AMERICA	94.34		94.34		
79200	299	Miscellaneous	PAYPAL *BOSTIC WS	565.49		565.49		
79200	299	Miscellaneous	PROFLOWERS.COM	52.40		52.40		
79200	299	Miscellaneous	reclass SPRGPAY PA3231206	1,368.95		1,368.95		
79200	299	Miscellaneous	SAFEWAY STORE00015214	52.51		52.51		
79200	299	Miscellaneous	SAFEWAY STORE 00019869	16.20		16.20		
79200	299	Miscellaneous	SALLIE MAE - SLM GWU A	60.00		60.00		
79200	299	Miscellaneous	TIERRA LINDA DESIGNS I	387.45		387.45		
79200	299	Miscellaneous	TLF*CASAS ADOBES FLOWE	169.24		169.24		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79200	299	Miscellaneous	TLF*FLORAL ORIGINALS B	113.35		113.35		
79200	299	Miscellaneous	TLF*INGLIS BROADWAY FL	868.48		868.48		
79200	299	Miscellaneous	TLF*MAYFIELD FLST	321.58		321.58		
79200	299	Miscellaneous	TLF*TELEFLORA.COM	73.93		73.93		
79200	299	Miscellaneous	TLF*THE BALLOON FACTOR	45.25		45.25		
79200	299	Miscellaneous	USGOVT PRINTING OFC 3-	62.00		62.00		
79200	299	Miscellaneous	USGPO/PUBLICATIONS/ND-	70.50		70.50		
79200	299	Miscellaneous	V SATTUI WINERY RETAIL	61.36		61.36		
79200	299	Miscellaneous	VILLA FELIZ FLOWERS	134.91		134.91		
79200	299	Miscellaneous	WALGREEN 00070Q39	37.19		37.19		
79200	299	Miscellaneous	WAL-MART #1291	34.49		34.49		
51500	206	Office Supplies	ALBERTSONS #964 S9H	11.97		11.97		
51500	206	Office Supplies	BAGGINS STORE #8	43.78		43.78		
51500	206	Office Supplies	BRUEGGER'S BAGELS -Q51	17.64		17.64		
51500	206	Office Supplies	DISCOUNT COFFEE COM	388.56		388.56		
51500	206	Office Supplies	DIZZY GS RESTAURANT	37.00		37.00		
51500	206	Office Supplies	FRYS-FOOD-DRG #020 SXN	2.99		2.99		
51500	206	Office Supplies	FRYS-FOOD-DRG #033 SXN	50.26		50.26		
51500	206	Office Supplies	FRYS-FOOD-DRG #042 SXN	19.08		19.08		
51500	206	Office Supplies	FRYS-FOOD-DRG #058 SXN	129.02		129.02		
51500	206	Office Supplies	HALLMARK CREATIONS #56	41.48		41.48		
51500	206	Office Supplies	HERITAGE PRODUCTS INC	550.88		550.88		
51500	206	Office Supplies	KMART 00049SZI	45.40		45.40		
51500	206	Office Supplies	PARTY AMERICA #1404	71.76		71.76		
51500	206	Office Supplies	SAFEWAY STORE00018747	35.80		35.80		
51500	206	Office Supplies	SAFEWAY STORE00018SC9	77.35		77.35		
51500	206	Office Supplies	SAFEWAY STORE 00019893	28.00		28.00		
51500	206	Office Supplies	TARGET 00014399	97.27		97.27		
51500	206	Office Supplies	WAL MART	102.18		102.18		
51500	206	Office Supplies	WALGREEN 00051Q39	3.98		3.98		
51500	206	Office Supplies	WALGREEN 00067Q39	10.77		10.77		
51500	206	Office Supplies	WAL-MART #1291	8.33		8.33		
51500	206	Office Supplies	WAL-MART #1612 SE2	2.56		2.56		
51500	206	Office Supplies	WM SUPERCENTER SE2	105.84		105.84		
52100	160	Outside Serv - Meals & Enter	AJ S 122	256.93		256.93		
52100	160	Outside Serv - Meals & Enter	ALBERTSONS #972	9.99		9.99		
52100	160	Outside Serv - Meals & Enter	BAGGINS STORE #10	25.63		25.63		
52100	160	Outside Serv - Meals & Enter	BASKIN ROBBINS	28.59		28.59		
52100	160	Outside Serv - Meals & Enter	BEER BOTTOM'S BISTRO	54.94		54.94		
52100	160	Outside Serv - Meals & Enter	BENNIGANS	40.20		40.20		
52100	160	Outside Serv - Meals & Enter	BEYOND BREAD-CAMPB	29.73		29.73		
52100	160	Outside Serv - Meals & Enter	BIG APPLE GOODYEAR	12.41		12.41		
52100	160	Outside Serv - Meals & Enter	BISON WITCHES BAR & DE	32.57		32.57		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
52100	160	Outside Serv - Meals & Enter	CAFE JASPER	24.32		24.32		
52100	160	Outside Serv - Meals & Enter	CANOA HILLS GOLF COURS	102.92		102.92		
52100	160	Outside Serv - Meals & Enter	CANOA HILLS GOLF F/B	10.00		10.00		
52100	160	Outside Serv - Meals & Enter	CHILI'S GRI56300005637	95.16		95.16		
52100	160	Outside Serv - Meals & Enter	CHIPOTLE #0085 Q82	15.67		15.67		
52100	160	Outside Serv - Meals & Enter	CLAIM JUMPER #35	141.48		141.48		
52100	160	Outside Serv - Meals & Enter	COACHES CORNER	26.17		26.17		
52100	160	Outside Serv - Meals & Enter	DENNY'S #6614 Q67	8.05		8.05		
52100	160	Outside Serv - Meals & Enter	DENNY'S #6716 Q67	7.15		7.15		
52100	160	Outside Serv - Meals & Enter	DESERT DIAMOND CASINO	243.70		243.70		
52100	160	Outside Serv - Meals & Enter	DONUT WHEEL	9.80		9.80		
52100	160	Outside Serv - Meals & Enter	EL CHARO	31.48		31.48		
52100	160	Outside Serv - Meals & Enter	EL CHARRO-ORIGINAL	95.09		95.09		
52100	160	Outside Serv - Meals & Enter	EL PASO BAR-B-QUE 555	233.26		233.26		
52100	160	Outside Serv - Meals & Enter	EL SABROSO	90.60		90.60		
52100	160	Outside Serv - Meals & Enter	ENOTECA PIZZARIA WINE	31.53		31.53		
52100	160	Outside Serv - Meals & Enter	FAMOUS SAMS #28	43.95		43.95		
52100	160	Outside Serv - Meals & Enter	HIFALUTIN	25.99		25.99		
52100	160	Outside Serv - Meals & Enter	JB'S RESTAURANT 11	41.46		41.46		
52100	160	Outside Serv - Meals & Enter	JERRY BOB'S	8.48		8.48		
52100	160	Outside Serv - Meals & Enter	LA PARILLA SUIZA	67.68		67.68		
52100	160	Outside Serv - Meals & Enter	LA PARRILLA SUIZA #3	58.76		58.76		
52100	160	Outside Serv - Meals & Enter	LAS CAZUELITAS DE TUCS	48.45		48.45		
52100	160	Outside Serv - Meals & Enter	LUKES ITALIAN BEEF	17.48		17.48		
52100	160	Outside Serv - Meals & Enter	MACARONI GR16300001636	31.24		31.24		
52100	160	Outside Serv - Meals & Enter	MARISCOS CHIHUAHUA	67.10		67.10		
52100	160	Outside Serv - Meals & Enter	MICHAS	87.42		87.42		
52100	160	Outside Serv - Meals & Enter	OMNI HOTELS F/B	52.44		52.44		
52100	160	Outside Serv - Meals & Enter	OREGANO S	47.46		47.46		
52100	160	Outside Serv - Meals & Enter	P.F. CHANG'S #8000	43.05		43.05		
52100	160	Outside Serv - Meals & Enter	PARRILLA DEL REY	23.26		23.26		
52100	160	Outside Serv - Meals & Enter	RED LOBSTER US00008698	43.47		43.47		
52100	160	Outside Serv - Meals & Enter	SAFEWAY STORE00015SC9	21.98		21.98		
52100	160	Outside Serv - Meals & Enter	SAFEWAY STORE 00019877	22.99		22.99		
52100	160	Outside Serv - Meals & Enter	SAM HUGHES PLACE	144.75		144.75		
52100	160	Outside Serv - Meals & Enter	SILVER SADDLE STEAKHOU	60.51		60.51		
52100	160	Outside Serv - Meals & Enter	SPROUTS FARMERS MARSPR	6.88		6.88		
52100	160	Outside Serv - Meals & Enter	TEXAS ROADHOUSE #2204	35.21		35.21		
52100	160	Outside Serv - Meals & Enter	THE GALLERY RESTAURANT	28.86		28.86		
52100	160	Outside Serv - Meals & Enter	THE GOOD EGG WILLIAMS	72.15		72.15		
52100	160	Outside Serv - Meals & Enter	TUCSON GOLF/CONF GOLF	549.12		549.12		
55020	354	Software Licenses	ASPEN	150.00		150.00		
55020	354	Software Licenses	BEER BOTTOM'S BISTRO	48.44		48.44		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
55020	354	Software Licenses	CHILI'S GRI56300005637	55.94		55.94		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
55020	354	Software Licenses	CHUMBO.COM	70.99		70.99		
79200	205	Subs & Ref Materials	WWW.COSTCO.COM	53.80		53.80		
79200	205	Subs & Ref Materials		243.17		243.17	COSTCO WHOLESALE	021606 835964
55000	403	Transportation Usage		2,310.41		2,310.41		
79010	272	Travel	9210150201BT	2,259.89		2,259.89		
79010	272	Travel	9210150350BT	6,227.93		6,227.93		
79010	272	Travel	9210250151BT	4,905.23		4,905.23		
79010	272	Travel	9210250151BT E-0101	2,875.19		2,875.19		
79010	272	Travel	9210250201BT	3,301.77		3,301.77		
79010	272	Travel	9210250350BT	3,207.64		3,207.64		
79010	272	Travel	9210400840BT	3,749.14		3,749.14		
79010	272	Travel	9210400840BT 4026	2,746.34		2,746.34		
79010	272	Travel	ALL RESORT EXPRESS	2,000.00		2,000.00		
79010	272	Travel	COURTYARD BY MARRIOTT-	2,669.55		2,669.55		
79010	272	Travel	EXPEDIA*TRAVEL	4,675.55		4,675.55		
79010	272	Travel	HERTZ RENT-A-CAR	2,361.14		2,361.14		
79010	272	Travel	HILTON HOTELS	3,878.46		3,878.46		
79010	272	Travel	HILTON HOTELS LINC CTR	2,969.14		2,969.14		
79010	272	Travel	HYATT HOTELS SAN FRANC	2,544.70		2,544.70		
79010	272	Travel	HYATT REGENCY WASHINGT	2,706.81		2,706.81		
79010	272	Travel	MARRIOTT 337E4 DESERT	3,248.14		3,248.14		
79010	272	Travel	MARRIOTT HOTELS UNIVER	2,261.98		2,261.98		
79010	272	Travel	OMNI HOTELS INTERLOCKE	3,197.22		3,197.22		
79010	272	Travel	SOIREE PRODUCTIONS WHI	3,043.17		3,043.17		
79010	272	Travel	THOROUGHbred PAINT & B	2,439.84		2,439.84		
79010	281	Travel - Discretionary	CLAIM JUMPER #35	86.80		86.80		
79010	281	Travel - Discretionary		259.30		259.30		
79010	274	Travel - Lodging	THE BENJAMIN	3,916.04		3,916.04		
79010	275	Travel - Meals & Enter	1410 BIER MARKET RESTA	16.65		16.65		
79010	275	Travel - Meals & Enter	4TH AVE VINTAGE HIDEAW	46.25		46.25		
79010	275	Travel - Meals & Enter	9210150190ET	28.35		28.35		
79010	275	Travel - Meals & Enter	9210150201ET	535.43		535.43		
79010	275	Travel - Meals & Enter	9210150201ET 4026	90.40		90.40		
79010	275	Travel - Meals & Enter	9210150350ET	1,434.71		1,434.71		
79010	275	Travel - Meals & Enter	9210150350ET E-0044	78.16		78.16		
79010	275	Travel - Meals & Enter	9210150360ET	90.31		90.31		
79010	275	Travel - Meals & Enter	9210150360ET E-0295	37.07		37.07		
79010	275	Travel - Meals & Enter	9210150360ET E-0353	46.55		46.55		
79010	275	Travel - Meals & Enter	9210150360ET E-0475	57.85		57.85		
79010	275	Travel - Meals & Enter	9210250151ET	331.00		331.00		
79010	275	Travel - Meals & Enter	9210250151ET E-0101	433.53		433.53		
79010	275	Travel - Meals & Enter	9210250190ET	548.60		548.60		
79010	275	Travel - Meals & Enter	9210250201ET	540.83		540.83		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	9210250340ET	652.80		652.80		
79010	275	Travel - Meals & Enter	9210250341ET	38.19		38.19		
79010	275	Travel - Meals & Enter	9210250341ET		38.19	(38.19)		
79010	275	Travel - Meals & Enter	9210250350ET	561.61		561.61		
79010	275	Travel - Meals & Enter	9210250360ET	552.99		552.99		
79010	275	Travel - Meals & Enter	9210400360ET	240.00		240.00		
79010	275	Travel - Meals & Enter	9210400840ET	1,200.00		1,200.00		
79010	275	Travel - Meals & Enter	9210400840ET 4026	312.08		312.08		
79010	275	Travel - Meals & Enter	AJ S 122 SYM	119.60		119.60		
79010	275	Travel - Meals & Enter	AKIKO'S SUSHI BAR	20.76		20.76		
79010	275	Travel - Meals & Enter	ALADDIN-SPICE MARKET B	29.93		29.93		
79010	275	Travel - Meals & Enter	ALBERTSONS #961 S9H	17.16		17.16		
79010	275	Travel - Meals & Enter	ALBERTSONS #964	84.56		84.56		
79010	275	Travel - Meals & Enter	ALBERTSONS #972	28.08		28.08		
79010	275	Travel - Meals & Enter	ALBERTSONS #972 S9H	14.98		14.98		
79010	275	Travel - Meals & Enter	ALBUQUERQUE INT'L AIRP	21.25		21.25		
79010	275	Travel - Meals & Enter	ALEJANDRO'S CAFE	160.25		160.25		
79010	275	Travel - Meals & Enter	ALEXIS	42.50		42.50		
79010	275	Travel - Meals & Enter	AMERICA	26.57		26.57		
79010	275	Travel - Meals & Enter	APPLEBEE'S #17NEIGHBOR	19.83		19.83		
79010	275	Travel - Meals & Enter	APPLEBEES #511	163.30		163.30		
79010	275	Travel - Meals & Enter	APPLEBEE'S #602	184.34		184.34		
79010	275	Travel - Meals & Enter	APPLEBEE'S #605	10.47		10.47		
79010	275	Travel - Meals & Enter	APPLEBEE'S MEN00164087	52.46		52.46		
79010	275	Travel - Meals & Enter	ARBY'S #1180 00011Q52	9.74		9.74		
79010	275	Travel - Meals & Enter	ARBY'S #7019 Q52	11.92		11.92		
79010	275	Travel - Meals & Enter	ASIA GARDEN REST	22.32		22.32		
79010	275	Travel - Meals & Enter	ASPECT COMM STORE Q79	139.37		139.37		
79010	275	Travel - Meals & Enter	ASU-PANDINI'S 30012Q20	6.90		6.90		
79010	275	Travel - Meals & Enter	AU BON PAIN	7.07		7.07		
79010	275	Travel - Meals & Enter	AU BON PAIN #4	18.19		18.19		
79010	275	Travel - Meals & Enter	AU BON PAINS	17.76		17.76		
79010	275	Travel - Meals & Enter	AUNT CHILADAS	28.67		28.67		
79010	275	Travel - Meals & Enter	AUNTIE ANNE'S PRETZQ29	1.72		1.72		
79010	275	Travel - Meals & Enter	AVENUE GRILL	100.00		100.00		
79010	275	Travel - Meals & Enter	AZ MX COMMISSION	500.00		500.00		
79010	275	Travel - Meals & Enter	BACI RESTAURANT	35.25		35.25		
79010	275	Travel - Meals & Enter	BACK YARD BURGERS #032	6.98		6.98		
79010	275	Travel - Meals & Enter	BAGGINS STORE #10	1,159.07		1,159.07		
79010	275	Travel - Meals & Enter	BAGGINS STORE #8	1,248.69		1,248.69		
79010	275	Travel - Meals & Enter	BAGGINS STORE #9	8.43		8.43		
79010	275	Travel - Meals & Enter	BAHAMA BREEZE 00030114	39.33		39.33		
79010	275	Travel - Meals & Enter	BAMBOO TERRACE RESTAUR	121.88		121.88		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	BAMBOO TUCSON	648.68		648.68		
79010	275	Travel - Meals & Enter	BARNES & NOBLE #2060	4.28		4.28		
79010	275	Travel - Meals & Enter	BARRIO	528.41		528.41		
79010	275	Travel - Meals & Enter	BASHAS #160	19.16		19.16		
79010	275	Travel - Meals & Enter	BASHAS #86 SYW	55.86		55.86		
79010	275	Travel - Meals & Enter	BCG@LITTLE FIGS	23.78		23.78		
79010	275	Travel - Meals & Enter	BEAVER STREET BREW	82.70		82.70		
79010	275	Travel - Meals & Enter	BEER BOTTOM'S BISTRO	510.58		510.58		
79010	275	Travel - Meals & Enter	BELLAGIO HOTEL & CASIN	154.91		154.91		
79010	275	Travel - Meals & Enter	BENIHANA #OR	87.16		87.16		
79010	275	Travel - Meals & Enter	BENNIGANS	28.99		28.99		
79010	275	Travel - Meals & Enter	BEST WESTERN CENTRAL P	39.05		39.05		
79010	275	Travel - Meals & Enter	BEYOND BREAD	24.26		24.26		
79010	275	Travel - Meals & Enter	BEYOND BREAD-CAMPB	14.59		14.59		
79010	275	Travel - Meals & Enter	BIANCHIS ITALIAN	71.95		71.95		
79010	275	Travel - Meals & Enter	BIG CITY BBQ & GRILL	12.79		12.79		
79010	275	Travel - Meals & Enter	BIGFOOT BARBECUE	32.43		32.43		
79010	275	Travel - Meals & Enter	BLACK JACK PIZZA ST MA	44.70		44.70		
79010	275	Travel - Meals & Enter	BOB DOBBS	35.80		35.80		
79010	275	Travel - Meals & Enter	BOB THE FISH	20.01		20.01		
79010	275	Travel - Meals & Enter	BON APPETIT@ 51153Q99	19.36		19.36		
79010	275	Travel - Meals & Enter	BOOGA REDS	72.11		72.11		
79010	275	Travel - Meals & Enter	BOSTON MARKET #0444Q98	38.90		38.90		
79010	275	Travel - Meals & Enter	BOWLINS PICACHO PEAK P	3.38		3.38		
79010	275	Travel - Meals & Enter	BROOKLYNS	210.17		210.17		
79010	275	Travel - Meals & Enter	BRUEGGERS BAGEL BAKERY	344.15		344.15		
79010	275	Travel - Meals & Enter	BRUEGGER'S BAGELS -Q51	175.41		175.41		
79010	275	Travel - Meals & Enter	BRUEGGER'S BAGELS -Q55	11.69		11.69		
79010	275	Travel - Meals & Enter	BRUEGGERS BAGELS#29-02	31.11		31.11		
79010	275	Travel - Meals & Enter	BUBBA GUMP REST #344	65.00		65.00		
79010	275	Travel - Meals & Enter	BUDDY S GRILL	31.00		31.00		
79010	275	Travel - Meals & Enter	BUDDY'S	38.00		38.00		
79010	275	Travel - Meals & Enter	BUN HUGGERS WEST	20.64		20.64		
79010	275	Travel - Meals & Enter	BURGER KING #3109 Q07	6.25		6.25		
79010	275	Travel - Meals & Enter	BURGER KING #9759 Q07	4.61		4.61		
79010	275	Travel - Meals & Enter	BUSTER S RESTAURANT	50.84		50.84		
79010	275	Travel - Meals & Enter	BUSTERS	49.06		49.06		
79010	275	Travel - Meals & Enter	BUSY B S BAKERY	33.07		33.07		
79010	275	Travel - Meals & Enter	BUZZARDS-BOTTLESCREW B	28.17		28.17		
79010	275	Travel - Meals & Enter	CAFE A LA CART	1,479.48		1,479.48		
79010	275	Travel - Meals & Enter	CAFE METRO - CM -	33.55		33.55		
79010	275	Travel - Meals & Enter	CAFE METRO - CM - QAE	10.28		10.28		
79010	275	Travel - Meals & Enter	CAFE POCA COSA	560.68		560.68		

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79010	275	Travel - Meals & Enter	CAFE TIRAMISU	26.70		26.70		
79010	275	Travel - Meals & Enter	CAFETERIA	33.02		33.02		
79010	275	Travel - Meals & Enter	CAFFE MILANO LLC	361.26		361.26		
79010	275	Travel - Meals & Enter	CALIFORNIA PIZZA 150	21.59		21.59		
79010	275	Travel - Meals & Enter	CANTINA GRILL B CONCOU	33.00		33.00		
79010	275	Travel - Meals & Enter	CAPITAL GRILLE 802	75.58		75.58		
79010	275	Travel - Meals & Enter	CAPPELLOS ITALIAN	77.55		77.55		
79010	275	Travel - Meals & Enter	CASA DEL FOOD SERVIQ44	9.50		9.50		
79010	275	Travel - Meals & Enter	CASA RIO MEXICAN FOODS	13.50		13.50		
79010	275	Travel - Meals & Enter	CASA SANCHEZ MOM'S MEX	36.05		36.05		
79010	275	Travel - Meals & Enter	CATTLEMEN'S #9	42.01		42.01		
79010	275	Travel - Meals & Enter	CATTLETOWN STEAKHOUSE	36.10		36.10		
79010	275	Travel - Meals & Enter	CB & POTTS #11	21.09		21.09		
79010	275	Travel - Meals & Enter	CHACO'S CAFE	143.52		143.52		
79010	275	Travel - Meals & Enter	CHAFFINS FAMILY RESTAU	21.22		21.22		
79010	275	Travel - Meals & Enter	CHALO S CASA DE REYNOS	30.24		30.24		
79010	275	Travel - Meals & Enter	CHARIOT PIZZA	481.09		481.09		
79010	275	Travel - Meals & Enter	CHARLESTON S CHANDLER	13.25		13.25		
79010	275	Travel - Meals & Enter	CHARLIECLARK'SSTEAKHOU	216.81		216.81		
79010	275	Travel - Meals & Enter	CHARLIE'S GRILLED SUBS	14.99		14.99		
79010	275	Travel - Meals & Enter	CHAYA BRASSERIE (SF)	122.42		122.42		
79010	275	Travel - Meals & Enter	CHEESECAKE DENVER	184.45		184.45		
79010	275	Travel - Meals & Enter	CHEESECAKE LAS VEGAS	38.50		38.50		
79010	275	Travel - Meals & Enter	CHEESECAKE NO SCOTTSDA	22.59		22.59		
79010	275	Travel - Meals & Enter	CHEESECAKE PHOENIX	27.46		27.46		
79010	275	Travel - Meals & Enter	CHEESECAKE STONEBRIAR	56.52		56.52		
79010	275	Travel - Meals & Enter	CHESAPEAKE BAGEL &BAKE	1.68		1.68		
79010	275	Travel - Meals & Enter	CHEVRON 0208629 Q61	3.66		3.66		
79010	275	Travel - Meals & Enter	CHILI'S GRI04600010462	166.16		166.16		
79010	275	Travel - Meals & Enter	CHILI'S GRI09500010959	45.79		45.79		
79010	275	Travel - Meals & Enter	CHILI'S GRI38100003814	21.32		21.32		
79010	275	Travel - Meals & Enter	CHILI'S GRI41600004168	34.79		34.79		
79010	275	Travel - Meals & Enter	CHILI'S GRI42700004275	92.58		92.58		
79010	275	Travel - Meals & Enter	CHILI'S GRI56300005637	461.32		461.32		
79010	275	Travel - Meals & Enter	CHINA GARDEN	30.86		30.86		
79010	275	Travel - Meals & Enter	CHINATOWN BUFFET	31.91		31.91		
79010	275	Travel - Meals & Enter	CHIPOTLE #0742 Q26	16.11		16.11		
79010	275	Travel - Meals & Enter	CHOPSTIX	113.15		113.15		
79010	275	Travel - Meals & Enter	CHRIS' CAFE	50.59		50.59		
79010	275	Travel - Meals & Enter	CHRISTMASTREE REST	211.67		211.67		
79010	275	Travel - Meals & Enter	CHU S MONGOLIAN BARBEQ	35.20		35.20		
79010	275	Travel - Meals & Enter	CHUCK WAGON STEAKH	90.05		90.05		
79010	275	Travel - Meals & Enter	CINNABON	31.97		31.97		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	CINNABON #177 Q66	1.90		1.90		
79010	275	Travel - Meals & Enter	CIRCLE K 00423 Q04	4.56		4.56		
79010	275	Travel - Meals & Enter	CIRCLE K 01383 Q04	8.72		8.72		
79010	275	Travel - Meals & Enter	CLAIM JUMPER #35	3,558.78		3,558.78		
79010	275	Travel - Meals & Enter	CLIFF CASTLE CASINO	22.65		22.65		
79010	275	Travel - Meals & Enter	COCOS BAKERY RESTAURAN	20.03		20.03		
79010	275	Travel - Meals & Enter	CODYS BEEF AND BEANS	32.86		32.86		
79010	275	Travel - Meals & Enter	COFFEE PLANTATION	2.30		2.30		
79010	275	Travel - Meals & Enter	COFFEE POT RESTAURANT	16.89		16.89		
79010	275	Travel - Meals & Enter	COOKIES BY DESIGN OF T	80.85		80.85		
79010	275	Travel - Meals & Enter	COPPER SQUARE GRILL	25.38		25.38		
79010	275	Travel - Meals & Enter	CORKY'S BAR-B-Q	16.66		16.66		
79010	275	Travel - Meals & Enter	COSI # 48 Q83	4.38		4.38		
79010	275	Travel - Meals & Enter	COURTYARD BY MARRIOTT-	11.85		11.85		
79010	275	Travel - Meals & Enter	COYOTE CAFE & BISTRO A	16.95		16.95		
79010	275	Travel - Meals & Enter	COYOTE CREEK STEAK HOU	291.64		291.64		
79010	275	Travel - Meals & Enter	CRACKER BARREL #344	54.44		54.44		
79010	275	Travel - Meals & Enter	CRACKER BARREL #388	20.00		20.00		
79010	275	Travel - Meals & Enter	CRACKER BARREL #416	31.64		31.64		
79010	275	Travel - Meals & Enter	CRAVINGS RESTAURANT	190.00		190.00		
79010	275	Travel - Meals & Enter	CREWS OF CALIFORNI	1.99		1.99		
79010	275	Travel - Meals & Enter	CROSSCORNER	28.28		28.28		
79010	275	Travel - Meals & Enter	CROSSROADS RESTAURAN	74.00		74.00		
79010	275	Travel - Meals & Enter	CUVEE WORLD BISTRO	536.94		536.94		
79010	275	Travel - Meals & Enter	DAGLIOS CHEESESTEAKS &	59.45		59.45		
79010	275	Travel - Meals & Enter	DAISY MAE'S STRONGHOLD	33.15		33.15		
79010	275	Travel - Meals & Enter	DAVE & BUSTER'S #24	148.22		148.22		
79010	275	Travel - Meals & Enter	DAVE & BUSTER'S #29	38.33		38.33		
79010	275	Travel - Meals & Enter	DCA MARKETS	4.88		4.88		
79010	275	Travel - Meals & Enter	DE ANZA RESTAURANT & C	78.75		78.75		
79010	275	Travel - Meals & Enter	DEBS CONEY CAFE	26.49		26.49		
79010	275	Travel - Meals & Enter	DELECTABLES RESTAURANT	1,391.51		1,391.51		
79010	275	Travel - Meals & Enter	DENNY'S 00867432	243.08		243.08		
79010	275	Travel - Meals & Enter	DENNY'S #6534 Q67	20.91		20.91		
79010	275	Travel - Meals & Enter	DENNY'S #6614 Q67	41.02		41.02		
79010	275	Travel - Meals & Enter	DENNY'S #6716	21.06		21.06		
79010	275	Travel - Meals & Enter	DENNY'S #7297 Q67	50.00		50.00		
79010	275	Travel - Meals & Enter	DENNY'S #7415 Q67	14.76		14.76		
79010	275	Travel - Meals & Enter	DENNY'S INC Q67	86.76		86.76		
79010	275	Travel - Meals & Enter	DESERT DIAMOND CASINO	192.80		192.80		
79010	275	Travel - Meals & Enter	DIAMONDS CHINESE RESTA	38.75		38.75		
79010	275	Travel - Meals & Enter	DINING ARTISTS PT	138.16		138.16		
79010	275	Travel - Meals & Enter	DISNEY HILTON RESTRNT	15.99		15.99		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	DIZZY GS RESTAURANT	34.39		34.39		
79010	275	Travel - Meals & Enter	DOMINOES PIZZA #7634	206.83		206.83		
79010	275	Travel - Meals & Enter	DON ALEJANDROS TEXAN G	28.00		28.00		
79010	275	Travel - Meals & Enter	DONOVANS STEAK AND	225.00		225.00		
79010	275	Travel - Meals & Enter	DOUBE D'S SPORTS GRILL	48.85		48.85		
79010	275	Travel - Meals & Enter	DOUBLETREE HOTEL F&B	85.54		85.54		
79010	275	Travel - Meals & Enter	DRAGON VILLAGE RES	43.10		43.10		
79010	275	Travel - Meals & Enter	DUCK & DECANTER	187.53		187.53		
79010	275	Travel - Meals & Enter	DUNKIN DONUTS	22.36		22.36		
79010	275	Travel - Meals & Enter	DUNKIN DONUTS #306705	5.89		5.89		
79010	275	Travel - Meals & Enter	DURANTS	35.87		35.87		
79010	275	Travel - Meals & Enter	EAGLEWOOD RESORT AND S	3.20		3.20		
79010	275	Travel - Meals & Enter	EAST SIDE MARIOS	9.03		9.03		
79010	275	Travel - Meals & Enter	ECLECTIC CAFE	31.67		31.67		
79010	275	Travel - Meals & Enter	EEGEE S	427.38		427.38		
79010	275	Travel - Meals & Enter	EINSTEIN BROS #3064	78.02		78.02		
79010	275	Travel - Meals & Enter	EL CHARO	204.00		204.00		
79010	275	Travel - Meals & Enter	EL CHARRO-ORIGINAL	293.81		293.81		
79010	275	Travel - Meals & Enter	EL CORRAL RESTAURANT	3.75		3.75		
79010	275	Travel - Meals & Enter	EL GUERO CANELO	92.18		92.18		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	498.03		498.03		
79010	275	Travel - Meals & Enter	EL MOLINITO	170.05		170.05		
79010	275	Travel - Meals & Enter	EL PARADOR	23.10		23.10		
79010	275	Travel - Meals & Enter	EL PASO BAR B QUE	260.58		260.58		
79010	275	Travel - Meals & Enter	EL PASO BAR-B-QUE 555	1,249.71		1,249.71		
79010	275	Travel - Meals & Enter	EL POLLO #3567	8.41		8.41		
79010	275	Travel - Meals & Enter	EL SABROSO	99.14		99.14		
79010	275	Travel - Meals & Enter	EL SAGUARITO	493.35		493.35		
79010	275	Travel - Meals & Enter	EL SUR RESTAURANT	47.67		47.67		
79010	275	Travel - Meals & Enter	EL TACO TOTE #7	48.15		48.15		
79010	275	Travel - Meals & Enter	EL TORERO	99.53		99.53		
79010	275	Travel - Meals & Enter	ELEPHANT BAR # 228	31.24		31.24		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	102.00		102.00		
79010	275	Travel - Meals & Enter	EMERILS NO FISH HOUSE	29.63		29.63		
79010	275	Travel - Meals & Enter	ENOTECA PIZZARIA WINE	1,657.53		1,657.53		
79010	275	Travel - Meals & Enter	F15751 MCDONALD'S Q17	6.27		6.27		
79010	275	Travel - Meals & Enter	FAMOUS DAVE'S BBQ	74.49		74.49		
79010	275	Travel - Meals & Enter	FAMOUS SAMS #17	28.00		28.00		
79010	275	Travel - Meals & Enter	FAMOUS SAMS #28	157.96		157.96		
79010	275	Travel - Meals & Enter	FIESTA MEXICANA #7	44.16		44.16		
79010	275	Travel - Meals & Enter	FINEMONDO	1,208.16		1,208.16		
79010	275	Travel - Meals & Enter	FIRST WATCH #4	11.27		11.27		
79010	275	Travel - Meals & Enter	FISH MARKET SD	26.05		26.05		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	FISH MARKET SM	39.00		39.00		
79010	275	Travel - Meals & Enter	FLATIRON CAFE	53.22		53.22		
79010	275	Travel - Meals & Enter	FONTINA RISTORANTE	27.73		27.73		
79010	275	Travel - Meals & Enter	FOOD CITY #147 ST3	205.74		205.74		
79010	275	Travel - Meals & Enter	FOOD CITY #77 SYW	221.23		221.23		
79010	275	Travel - Meals & Enter	FOX & HOUND #65057	226.01		226.01		
79010	275	Travel - Meals & Enter	FRIDAYS_FRONT_ROW #060	19.98		19.98		
79010	275	Travel - Meals & Enter	FROG & FIRKIN	34.08		34.08		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #0090SXN	21.99		21.99		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #017 SXN	29.79		29.79		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #033 SXN	7.00		7.00		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #036 SXN	243.95		243.95		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #042 SXN	81.77		81.77		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #058 SXN	1,041.60		1,041.60		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #119 SXN	399.73		399.73		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #138 SXN	89.25		89.25		
79010	275	Travel - Meals & Enter	FUJI SUSHI RESTA	37.33		37.33		
79010	275	Travel - Meals & Enter	FUNG LUM	32.60		32.60		
79010	275	Travel - Meals & Enter	GALAXY DINER 605	19.83		19.83		
79010	275	Travel - Meals & Enter	GAVI ITALIAN RESTAURAN	126.55		126.55		
79010	275	Travel - Meals & Enter	GEES GARDEN RESTAURANT	27.87		27.87		
79010	275	Travel - Meals & Enter	GENTLE BENS BREWING CO	29.59		29.59		
79010	275	Travel - Meals & Enter	GINAS STROMBOLIS	23.50		23.50		
79010	275	Travel - Meals & Enter	GINSENG BBQ NO 2	39.22		39.22		
79010	275	Travel - Meals & Enter	GODIVA CHOCOLATES #281	228.00		228.00		
79010	275	Travel - Meals & Enter	GODIVA CHOCOLATES #361	194.00		194.00		
79010	275	Travel - Meals & Enter	GOLDEN CORRAL 29724Q15	14.21		14.21		
79010	275	Travel - Meals & Enter	GOLDEN CORRAL 730	58.80		58.80		
79010	275	Travel - Meals & Enter	GONZALEZ Y GONZALEZ	33.11		33.11		
79010	275	Travel - Meals & Enter	GORDON BIRSCH-LAS VEG	31.38		31.38		
79010	275	Travel - Meals & Enter	GORDON BIRSCH-WASH DC	54.64		54.64		
79010	275	Travel - Meals & Enter	GREER LODGE	313.75		313.75		
79010	275	Travel - Meals & Enter	GRILL 417	67.75		67.75		
79010	275	Travel - Meals & Enter	GUILLERMOS DOUBLE L RE	301.56		301.56		
79010	275	Travel - Meals & Enter	HARRAHS CASINO FOOD &	94.50		94.50		
79010	275	Travel - Meals & Enter	HARRAHS FRESH MKT BUFF	20.31		20.31		
79010	275	Travel - Meals & Enter	HILTON HOTELS STS BRNT	23.56		23.56		
79010	275	Travel - Meals & Enter	HILTON SANTA CLARA CAF	3.95		3.95		
79010	275	Travel - Meals & Enter	HILTON SEDONA RESORT F	45.19		45.19		
79010	275	Travel - Meals & Enter	HILTON TUCSON EAST F A	13.49		13.49		
79010	275	Travel - Meals & Enter	HMS HOST - LAS-AIRPT	24.18		24.18		
79010	275	Travel - Meals & Enter	HMS HOST DFW AIRPT #15	4.49		4.49		
79010	275	Travel - Meals & Enter	HMS HOST-LAS-AIRPT #55	37.92		37.92		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	HMS HOST-LAS-AIRPT #81	49.38		49.38		
79010	275	Travel - Meals & Enter	HMS HOST-LAS-AIRPT#241	7.09		7.09		
79010	275	Travel - Meals & Enter	HMS HOST-LAS-AIRPT#Q63	5.69		5.69		
79010	275	Travel - Meals & Enter	HMS HOST-ORD AIRPT #6	35.06		35.06		
79010	275	Travel - Meals & Enter	HMS HOST-ORD AIRPT #81	39.57		39.57		
79010	275	Travel - Meals & Enter	HMS HOST-ORD AIRPT #83	36.75		36.75		
79010	275	Travel - Meals & Enter	HMS HOST-PHX AIRPT Q63	7.65		7.65		
79010	275	Travel - Meals & Enter	HMSHOST SAN AIRPT #02	13.10		13.10		
79010	275	Travel - Meals & Enter	HMSHOST-LAS-AIRPT #000	87.24		87.24		
79010	275	Travel - Meals & Enter	HMSHOST-LAX-AIR #00	38.43		38.43		
79010	275	Travel - Meals & Enter	HMSHOST-PHX-AIR #00	42.70		42.70		
79010	275	Travel - Meals & Enter	HMSHOST-PHX-AIR #04	6.47		6.47		
79010	275	Travel - Meals & Enter	HMSHOST-SLC-AIRPT 0820	43.62		43.62		
79010	275	Travel - Meals & Enter	HONEY BEARS BBQ 2	37.70		37.70		
79010	275	Travel - Meals & Enter	HONEYBAKED-HAM #0056	93.14		93.14		
79010	275	Travel - Meals & Enter	HOTEL BRUNSWICK	42.00		42.00		
79010	275	Travel - Meals & Enter	HOUSTON'S 480.922.7775	41.54		41.54		
79010	275	Travel - Meals & Enter	HOUSTON'S 602.957.9700	259.94		259.94		
79010	275	Travel - Meals & Enter	HRC-NEW YORK 10011013	41.35		41.35		
79010	275	Travel - Meals & Enter	HRC-PHOENIX 10011435	24.00		24.00		
79010	275	Travel - Meals & Enter	HRC-SN ANTONIO10011120	50.50		50.50		
79010	275	Travel - Meals & Enter	HUNAN WEST	18.16		18.16		
79010	275	Travel - Meals & Enter	HYATT HOTELS SAN FRANC	31.25		31.25		
79010	275	Travel - Meals & Enter	HYATT REGENCY WASHINGT	4.00		4.00		
79010	275	Travel - Meals & Enter	I LOVE TERIYAKI	6.93		6.93		
79010	275	Travel - Meals & Enter	ICHIBAN SUSHI RESTAURA	35.33		35.33		
79010	275	Travel - Meals & Enter	IHOP #1513 18515130	23.15		23.15		
79010	275	Travel - Meals & Enter	IHOP #1517 21815170	80.95		80.95		
79010	275	Travel - Meals & Enter	IHOP #1522 34615229	47.33		47.33		
79010	275	Travel - Meals & Enter	IKES COFFEE & TEA N ST	48.86		48.86		
79010	275	Travel - Meals & Enter	IL FORNAIO - LAS VEGAS	59.51		59.51		
79010	275	Travel - Meals & Enter	IN-N-OUT BURGER 000000	4.01		4.01		
79010	275	Travel - Meals & Enter	IN-N-OUT BURGERS	32.75		32.75		
79010	275	Travel - Meals & Enter	INTERMEZZO	80.48		80.48		
79010	275	Travel - Meals & Enter	INTERNATIONAL TRANSACTION	8.97		8.97		
79010	275	Travel - Meals & Enter	IRON CACTUS	18.08		18.08		
79010	275	Travel - Meals & Enter	IT'S A GRIND Q21	33.95		33.95		
79010	275	Travel - Meals & Enter	JACKSONS GRILL	17.00		17.00		
79010	275	Travel - Meals & Enter	JACKSONS ON THIRD LLC	49.22		49.22		
79010	275	Travel - Meals & Enter	JALEO	84.31		84.31		
79010	275	Travel - Meals & Enter	JASON'S DELI	2,986.92		2,986.92		
79010	275	Travel - Meals & Enter	JAVA BLUES	262.11		262.11		
79010	275	Travel - Meals & Enter	JAZZMANS 1	3.95		3.95		

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79010	275	Travel - Meals & Enter	JERRY BOB'S	44.56		44.56		
79010	275	Travel - Meals & Enter	JOES CRAB SHACK-LAUGHL	23.65		23.65		
79010	275	Travel - Meals & Enter	JOE'S CRAB SHACK-TEMPE	37.15		37.15		
79010	275	Travel - Meals & Enter	JOE'S CRAB-AURORA, CO	93.21		93.21		
79010	275	Travel - Meals & Enter	JOE'S CRAB-SA #3 RVERW	24.60		24.60		
79010	275	Travel - Meals & Enter	JOE'S CRAB-TUCSON	261.72		261.72		
79010	275	Travel - Meals & Enter	JOES PLACE	12.76		12.76		
79010	275	Travel - Meals & Enter	JOHNNY ROCKETS-TUC	20.26		20.26		
79010	275	Travel - Meals & Enter	JOSEPHINE'S MODERN	113.53		113.53		
79010	275	Travel - Meals & Enter	JUNIOR'S NYC	51.33		51.33		
79010	275	Travel - Meals & Enter	KELLYS COFFEE AND	9.55		9.55		
79010	275	Travel - Meals & Enter	KFC #10 Q20	30.39		30.39		
79010	275	Travel - Meals & Enter	KG'S WESTSIDE CAFE	19.03		19.03		
79010	275	Travel - Meals & Enter	KIM CHI	34.62		34.62		
79010	275	Travel - Meals & Enter	KINCAID S	75.18		75.18		
79010	275	Travel - Meals & Enter	KINGMAN CO STEAKHOUSE	24.00		24.00		
79010	275	Travel - Meals & Enter	KINGMAN DELI, THE	24.00		24.00		
79010	275	Travel - Meals & Enter	KING'S ORIENTAL FAST F	21.05		21.05		
79010	275	Travel - Meals & Enter	KINZIE CHOPHOUSE	58.88		58.88		
79010	275	Travel - Meals & Enter	KMART 00049SZI	334.17		334.17		
79010	275	Travel - Meals & Enter	KOBE STEAKHOUSE - TEMP	71.51		71.51		
79010	275	Travel - Meals & Enter	KONA CAFE	43.75		43.75		
79010	275	Travel - Meals & Enter	KRISPY KREME 15 05	14.36		14.36		
79010	275	Travel - Meals & Enter	LA CANASTA #1	28.39		28.39		
79010	275	Travel - Meals & Enter	LA CANASTA CAPITOLIO	39.28		39.28		
79010	275	Travel - Meals & Enter	LA FONDA MEXICAN FOODS	25.41		25.41		
79010	275	Travel - Meals & Enter	LA PARILLA SUIZA	205.14		205.14		
79010	275	Travel - Meals & Enter	LA PLAYA HOTEL RESTAUR	98.75		98.75		
79010	275	Travel - Meals & Enter	LA SALSA 76	25.87		25.87		
79010	275	Travel - Meals & Enter	LA SANDIA CAFE 1	9.04		9.04		
79010	275	Travel - Meals & Enter	LANDRY'S-SA DOWNTOWN	57.55		57.55		
79010	275	Travel - Meals & Enter	LAS CAZUELITAS LLC	27.95		27.95		
79010	275	Travel - Meals & Enter	LAS VEGAS SPORTS LOUNG	14.00		14.00		
79010	275	Travel - Meals & Enter	LAS VIGAS STEAK RANCH	33.37		33.37		
79010	275	Travel - Meals & Enter	LAWRY'S	134.21		134.21		
79010	275	Travel - Meals & Enter	LAX AIRPORT-PUCKS T7	16.23		16.23		
79010	275	Travel - Meals & Enter	LE CAVES BAKERY	11.98		11.98		
79010	275	Travel - Meals & Enter	LEBANESE TAVERNA	33.80		33.80		
79010	275	Travel - Meals & Enter	LEGENDS OF SAN FRANCIS	20.21		20.21		
79010	275	Travel - Meals & Enter	LERUA'S	41.38		41.38		
79010	275	Travel - Meals & Enter	LEVY GRP SALE 90085002	30.55		30.55		
79010	275	Travel - Meals & Enter	LIGHTNING RIDGE CAFE	2,348.54		2,348.54		
79010	275	Travel - Meals & Enter	LITTLE ANTHONY S DINER	876.36		876.36		

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79010	275	Travel - Meals & Enter	LITTLE CAESARS 3168	12.43		12.43		
79010	275	Travel - Meals & Enter	LITTLE MEXICO RESTAURA	82.60		82.60		
79010	275	Travel - Meals & Enter	LODGE ON THE DESERT	101.00		101.00		
79010	275	Travel - Meals & Enter	LOMBARDI'S RESTAURANT	245.21		245.21		
79010	275	Travel - Meals & Enter	LONE STAR 00128017	15.46		15.46		
79010	275	Travel - Meals & Enter	LONGHORN #248	33.54		33.54		
79010	275	Travel - Meals & Enter	LOS BETOS MEXICAN	19.13		19.13		
79010	275	Travel - Meals & Enter	LOS RANCHOS RESTAURANT	75.03		75.03		
79010	275	Travel - Meals & Enter	LUKES ITALIAN BEEF	28.00		28.00		
79010	275	Travel - Meals & Enter	LV HILTON BUFFET	14.00		14.00		
79010	275	Travel - Meals & Enter	MACARONI GR16300001636	1,037.91		1,037.91		
79010	275	Travel - Meals & Enter	MACARONI GR23300002337	22.13		22.13		
79010	275	Travel - Meals & Enter	MACARONI GR30100003012	97.26		97.26		
79010	275	Travel - Meals & Enter	MACAYO DEPOT	72.38		72.38		
79010	275	Travel - Meals & Enter	MAGPIES GOURMET PIZZA	166.99		166.99		
79010	275	Travel - Meals & Enter	MAIN STREET CATERI	23.00		23.00		
79010	275	Travel - Meals & Enter	MAMA LOUISAS	97.03		97.03		
79010	275	Travel - Meals & Enter	MAMA'S FAMOUS # 2	28.46		28.46		
79010	275	Travel - Meals & Enter	MAMBO CAFE2	45.76		45.76		
79010	275	Travel - Meals & Enter	MANDARIN ORIENTAL SAN	58.21		58.21		
79010	275	Travel - Meals & Enter	MARGARITAVILLE RESTAUR	21.00		21.00		
79010	275	Travel - Meals & Enter	MARIE CALLENDER'S REST	19.26		19.26		
79010	275	Travel - Meals & Enter	MARISCOS CHIHUAHUA	29.71		29.71		
79010	275	Travel - Meals & Enter	MARKET CITY CAFE	25.96		25.96		
79010	275	Travel - Meals & Enter	MARRIOTT 33758 SLC	50.00		50.00		
79010	275	Travel - Meals & Enter	MARRIOTT 337E4 DESERT	11.85		11.85		
79010	275	Travel - Meals & Enter	MATSUTAKE - NATL AIRPO	20.98		20.98		
79010	275	Travel - Meals & Enter	MCCORMICK & SCHMICK #7	122.20		122.20		
79010	275	Travel - Meals & Enter	MCDONALD'S F11538 Q17	11.85		11.85		
79010	275	Travel - Meals & Enter	MCDONALD'S F18788 Q17	11.56		11.56		
79010	275	Travel - Meals & Enter	MCDONALD'S F22627 Q17	16.71		16.71		
79010	275	Travel - Meals & Enter	MCDONALD'S F24530 Q17	6.67		6.67		
79010	275	Travel - Meals & Enter	MCDONALD'S F8010 Q17	36.10		36.10		
79010	275	Travel - Meals & Enter	MCPMAHON'S STEAKHOUSE	117.16		117.16		
79010	275	Travel - Meals & Enter	MEI HON	85.18		85.18		
79010	275	Travel - Meals & Enter	MEI WAH RESTAURANT	14.80		14.80		
79010	275	Travel - Meals & Enter	MERLOT BISTRO	44.58		44.58		
79010	275	Travel - Meals & Enter	METRO GRILL PARK PLACE	469.50		469.50		
79010	275	Travel - Meals & Enter	METROPOLITAN GRILL	174.57		174.57		
79010	275	Travel - Meals & Enter	MI AMIGOS-AZ CENTE	59.83		59.83		
79010	275	Travel - Meals & Enter	MI NIDITO	63.24		63.24		
79010	275	Travel - Meals & Enter	MICHAS	1,139.13		1,139.13		
79010	275	Travel - Meals & Enter	MICHAS DEL NORTE	81.51		81.51		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	MICROBREWERY	129.74		129.74		
79010	275	Travel - Meals & Enter	MIGUELS ON ORACLE	687.79		687.79		
79010	275	Travel - Meals & Enter	MIMIS CAFE 00000356	80.58		80.58		
79010	275	Travel - Meals & Enter	MING	24.98		24.98		
79010	275	Travel - Meals & Enter	MING'S TABLE	27.62		27.62		
79010	275	Travel - Meals & Enter	MIRAGE HOTEL - STACK	19.00		19.00		
79010	275	Travel - Meals & Enter	MOLLY BUTLER LODGE	186.52		186.52		
79010	275	Travel - Meals & Enter	MONTANA AVENUE	56.23		56.23		
79010	275	Travel - Meals & Enter	MORGANS FOOD & SPIRITS	32.05		32.05		
79010	275	Travel - Meals & Enter	MR. C'S RESTAURANT	118.72		118.72		
79010	275	Travel - Meals & Enter	MRS. FIELDS BAKERY CAF	92.71		92.71		
79010	275	Travel - Meals & Enter	MUDSHARK BREWING CO	89.45		89.45		
79010	275	Travel - Meals & Enter	NADINES PASTRY SHOPPE	405.99		405.99		
79010	275	Travel - Meals & Enter	NAGE RESTAURANT, D.C.	49.00		49.00		
79010	275	Travel - Meals & Enter	NATHAN S FAMOUS HOT DO	11.30		11.30		
79010	275	Travel - Meals & Enter	NAU DINING#94010007	233.74		233.74		
79010	275	Travel - Meals & Enter	NAVY PIER 71229	22.00		22.00		
79010	275	Travel - Meals & Enter	NELLIES KITCHEN	12.18		12.18		
79010	275	Travel - Meals & Enter	NEW YORK LUNCHEONETTE	47.45		47.45		
79010	275	Travel - Meals & Enter	NEW YORK PIZZA DEPT	8.92		8.92		
79010	275	Travel - Meals & Enter	NIJI JAPANESE GRILLE	12.66		12.66		
79010	275	Travel - Meals & Enter	NOTHING BUT NOODLE	33.58		33.58		
79010	275	Travel - Meals & Enter	OAXACA RESTAURANTE	416.48		416.48		
79010	275	Travel - Meals & Enter	O'CHARLEY'S #213	34.27		34.27		
79010	275	Travel - Meals & Enter	OCOTILLO GOLF RESORT	57.67		57.67		
79010	275	Travel - Meals & Enter	OISHI SUSHI & TERIYAKI	15.32		15.32		
79010	275	Travel - Meals & Enter	OLD PEKING CHINESE RES	50.10		50.10		
79010	275	Travel - Meals & Enter	OLD PUEBLO GRILLE	1,387.36		1,387.36		
79010	275	Travel - Meals & Enter	OMARS HIGHWAY CHEF RES	79.81		79.81		
79010	275	Travel - Meals & Enter	ON THE BORD12600001263	247.47		247.47		
79010	275	Travel - Meals & Enter	ON THE BORDER 00000315	34.68		34.68		
79010	275	Travel - Meals & Enter	ORACLE CAFE 2 Q70	17.02		17.02		
79010	275	Travel - Meals & Enter	OREGANO S	60.54		60.54		
79010	275	Travel - Meals & Enter	OREGANOS	44.01		44.01		
79010	275	Travel - Meals & Enter	OREILLYS PUB	42.90		42.90		
79010	275	Travel - Meals & Enter	ORLEANS FR MKT BUFFET	34.75		34.75		
79010	275	Travel - Meals & Enter	OSHA THAI RESTAURANT &	37.47		37.47		
79010	275	Travel - Meals & Enter	OUR DAILY BREAD	15.03		15.03		
79010	275	Travel - Meals & Enter	OUTBACK #0315	60.84		60.84		
79010	275	Travel - Meals & Enter	OUTBACK #0317	58.42		58.42		
79010	275	Travel - Meals & Enter	OUTBACK #3333	43.83		43.83		
79010	275	Travel - Meals & Enter	P.F. CHANG'S #5800	38.68		38.68		
79010	275	Travel - Meals & Enter	P.F. CHANG'S #8000	228.71		228.71		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	P.F. CHANG'S CHINA BIS	51.19		51.19		
79010	275	Travel - Meals & Enter	PALM REST VEGAS	308.30		308.30		
79010	275	Travel - Meals & Enter	PANDA EXPRESS 00007Q42	7.60		7.60		
79010	275	Travel - Meals & Enter	PANDA EXPRESS 00011Q42	30.56		30.56		
79010	275	Travel - Meals & Enter	PAOLOS GEORGETOWN	37.19		37.19		
79010	275	Travel - Meals & Enter	PAPA JOHNS #2008	177.43		177.43		
79010	275	Travel - Meals & Enter	PAPA JOHNS #2008.COM	43.10		43.10		
79010	275	Travel - Meals & Enter	PAPA JOHNS #3115.COM	60.41		60.41		
79010	275	Travel - Meals & Enter	PARADIES WASH NAT L	7.01		7.01		
79010	275	Travel - Meals & Enter	PARIS LE VILLAGE BUFFE	92.21		92.21		
79010	275	Travel - Meals & Enter	PARK CENTRAL DELI	38.69		38.69		
79010	275	Travel - Meals & Enter	PARRILLA DEL REY	25.30		25.30		
79010	275	Travel - Meals & Enter	PASTICHE MODERN EATERY	37.60		37.60		
79010	275	Travel - Meals & Enter	PASTO	179.45		179.45		
79010	275	Travel - Meals & Enter	PATS PLACE	20.40		20.40		
79010	275	Travel - Meals & Enter	PEETS SFO #4	13.64		13.64		
79010	275	Travel - Meals & Enter	PEI WEI ASIAN DINER-00	98.42		98.42		
79010	275	Travel - Meals & Enter	PEI WEI ASIAN DINER-01	20.54		20.54		
79010	275	Travel - Meals & Enter	PERSIAN ROOM	160.52		160.52		
79010	275	Travel - Meals & Enter	PETER PIPER PIZZA	19.97		19.97		
79010	275	Travel - Meals & Enter	PETER PIPER PIZZA #162	28.45		28.45		
79010	275	Travel - Meals & Enter	PF CHANGS #9914	27.29		27.29		
79010	275	Travel - Meals & Enter	PHOENIX AIRPORT	8.92		8.92		
79010	275	Travel - Meals & Enter	PINNACLE PEAK	72.00		72.00		
79010	275	Travel - Meals & Enter	PIZZA H011645 01201078	31.53		31.53		
79010	275	Travel - Meals & Enter	PIZZA HUT 07030Q00	25.12		25.12		
79010	275	Travel - Meals & Enter	PIZZA HUT #10557500Q34	54.54		54.54		
79010	275	Travel - Meals & Enter	PIZZA HUT #14357500Q34	240.13		240.13		
79010	275	Travel - Meals & Enter	PIZZA HUT #14357543Q	365.00		365.00		
79010	275	Travel - Meals & Enter	PIZZA HUT C19	4.82		4.82		
79010	275	Travel - Meals & Enter	PIZZA HUT C5	9.02		9.02		
79010	275	Travel - Meals & Enter	PLANET HOLLYWOOD	80.01		80.01		
79010	275	Travel - Meals & Enter	PLAZA CAFE	5.95		5.95		
79010	275	Travel - Meals & Enter	PORT A PIT CATERING	1,349.30		1,349.30		
79010	275	Travel - Meals & Enter	PORTLANDS	91.67		91.67		
79010	275	Travel - Meals & Enter	POTBELLY SANDWCH58 Q86	7.34		7.34		
79010	275	Travel - Meals & Enter	PRIME RIB GRILL	15.73		15.73		
79010	275	Travel - Meals & Enter	QUESADILLIA'S GRILL/ M	14.53		14.53		
79010	275	Travel - Meals & Enter	QUIZNO S ALB	8.84		8.84		
79010	275	Travel - Meals & Enter	QUIZNOS CLASSIC SUBS	7.22		7.22		
79010	275	Travel - Meals & Enter	QUIZNO'S SUB #2515	22.09		22.09		
79010	275	Travel - Meals & Enter	QUIZNOS SUB #3255 Q22	56.47		56.47		
79010	275	Travel - Meals & Enter	QUIZNOS SUB #4297 Q19	28.54		28.54		

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79010	275	Travel - Meals & Enter	QUIZNOS SUB #9515	8.09		8.09		
79010	275	Travel - Meals & Enter	R&G LOUNGE	43.90		43.90		
79010	275	Travel - Meals & Enter	RADISON WILSHIRE	107.00		107.00		
79010	275	Travel - Meals & Enter	RAINFOREST SAN ANTONIO	28.76		28.76		
79010	275	Travel - Meals & Enter	RAINFOREST-AZ REST.	38.62		38.62		
79010	275	Travel - Meals & Enter	RAINFOREST-DISNEY WRLD	36.63		36.63		
79010	275	Travel - Meals & Enter	RAINFOREST-GRAPEVINE	56.34		56.34		
79010	275	Travel - Meals & Enter	RAINFOREST-MGM GRAND	19.99		19.99		
79010	275	Travel - Meals & Enter	RED LOBSTER US00006007	46.48		46.48		
79010	275	Travel - Meals & Enter	RED LOBSTER US00008698	56.56		56.56		
79010	275	Travel - Meals & Enter	RED LOBSTER US00063032	25.75		25.75		
79010	275	Travel - Meals & Enter	RED ROBIN	68.07		68.07		
79010	275	Travel - Meals & Enter	RED ROBIN NO 195	21.58		21.58		
79010	275	Travel - Meals & Enter	RED ROBIN RESTAURANT	127.18		127.18		
79010	275	Travel - Meals & Enter	RENDEZVOUS RANCH INC	5,170.00		5,170.00		
79010	275	Travel - Meals & Enter	RIGO S RESTAURANT	159.78		159.78		
79010	275	Travel - Meals & Enter	RINCON MARKET	758.33		758.33		
79010	275	Travel - Meals & Enter	RINCON MARKET SRI	45.88		45.88		
79010	275	Travel - Meals & Enter	RISKY BUSINESS #4	302.38		302.38		
79010	275	Travel - Meals & Enter	RIVA RISTORANTE	48.68		48.68		
79010	275	Travel - Meals & Enter	ROCK BOTTOM 1077	84.73		84.73		
79010	275	Travel - Meals & Enter	RON'S PRODUCE CO INC	261.10		261.10		
79010	275	Travel - Meals & Enter	ROSINELLA	19.75		19.75		
79010	275	Travel - Meals & Enter	ROXANNE CAFE	30.00		30.00		
79010	275	Travel - Meals & Enter	ROYS #2303	143.70		143.70		
79010	275	Travel - Meals & Enter	RUBIO'S AGUA FRIA #52	11.86		11.86		
79010	275	Travel - Meals & Enter	RUBIO'S AHWATUKEE #35	29.78		29.78		
79010	275	Travel - Meals & Enter	RUBY RIVER #405	83.40		83.40		
79010	275	Travel - Meals & Enter	RUBY TUESDAY #2632	14.98		14.98		
79010	275	Travel - Meals & Enter	RUMBI, AZ PROMENADE	11.41		11.41		
79010	275	Travel - Meals & Enter	RUSTY S FAMILY RESTAUR	43.00		43.00		
79010	275	Travel - Meals & Enter	RUSTY'S	82.70		82.70		
79010	275	Travel - Meals & Enter	SABELLA & LATORRE SEAF	15.40		15.40		
79010	275	Travel - Meals & Enter	SACHIKO SUSHI II	224.88		224.88		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00002550	359.60		359.60		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00002683	4.50		4.50		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00002Q	70.24		70.24		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00002SC9	301.94		301.94		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00012559	27.42		27.42		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00012757	28.31		28.31		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00015214	76.33		76.33		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00015SC9	38.66		38.66		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00018747	108.52		108.52		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	SAFEWAY STORE00018SC9	5.99		5.99		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	SAFEWAY STORE00020446	5.01		5.01		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00020768	11.25		11.25		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00020SC9	6.67		6.67		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00026112	33.61		33.61		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00026SC9	89.82		89.82		
79010	275	Travel - Meals & Enter	SAFEWAY STORE 00019851	8.83		8.83		
79010	275	Travel - Meals & Enter	SAFEWAY STORE 00019877	75.27		75.27		
79010	275	Travel - Meals & Enter	SAFEWAY STORE 00019901	33.13		33.13		
79010	275	Travel - Meals & Enter	SAFEWAY STORE 00019Q	15.98		15.98		
79010	275	Travel - Meals & Enter	SAFEWAY STORE 00019SC9	420.68		420.68		
79010	275	Travel - Meals & Enter	SAKURA EAST	179.39		179.39		
79010	275	Travel - Meals & Enter	SALSA FIESTA	29.13		29.13		
79010	275	Travel - Meals & Enter	SAM HUGHES PLACE	1,051.95		1,051.95		
79010	275	Travel - Meals & Enter	SAM'S CAFE-AZ CENTER	42.84		42.84		
79010	275	Travel - Meals & Enter	SAN MARTIN	48.20		48.20		
79010	275	Travel - Meals & Enter	SASSOS PIZZA & DELI	12.13		12.13		
79010	275	Travel - Meals & Enter	SAUCE	47.83		47.83		
79010	275	Travel - Meals & Enter	SAUSAGE DELI	209.35		209.35		
79010	275	Travel - Meals & Enter	SBC GATE 6	4.35		4.35		
79010	275	Travel - Meals & Enter	SCALA'S/CAFFE/STARLIGH	24.34		24.34		
79010	275	Travel - Meals & Enter	SCHLOTZSKY'S DELI #134	7.22		7.22		
79010	275	Travel - Meals & Enter	SCHLOTZSKYS DELI VALEN	218.19		218.19		
79010	275	Travel - Meals & Enter	SEE'S CANDY #404	64.25		64.25		
79010	275	Travel - Meals & Enter	SERIOUS TEXAS BAR B Q	48.00		48.00		
79010	275	Travel - Meals & Enter	SF SOUP CO CROCKER Q35	8.58		8.58		
79010	275	Travel - Meals & Enter	SHOGUN RESTAURANT	33.77		33.77		
79010	275	Travel - Meals & Enter	SHUGRUES RESTAURANT	95.30		95.30		
79010	275	Travel - Meals & Enter	SIAMESE KITCHEN	25.97		25.97		
79010	275	Travel - Meals & Enter	SILVER SADDLE STEAKHOU	648.66		648.66		
79010	275	Travel - Meals & Enter	SIRRICO'S	6.68		6.68		
79010	275	Travel - Meals & Enter	SIZZLER RESTAURANT	21.99		21.99		
79010	275	Travel - Meals & Enter	SKY BLUE WASABI RESTAU	51.90		51.90		
79010	275	Travel - Meals & Enter	SKY SNAX C CONCOURSE	4.32		4.32		
79010	275	Travel - Meals & Enter	SLUGGO'S SPORTS GRILL	26.52		26.52		
79010	275	Travel - Meals & Enter	SOTO'S P/K OUTPOST	25.78		25.78		
79010	275	Travel - Meals & Enter	ST. MARY'S MEXICAN FOO	19.55		19.55		
79010	275	Travel - Meals & Enter	STAR TREK	74.07		74.07		
79010	275	Travel - Meals & Enter	STARBUCKS UCO 00057Q48	7.90		7.90		
79010	275	Travel - Meals & Enter	STARBUCKS USA 00029Q48	9.75		9.75		
79010	275	Travel - Meals & Enter	STARBUCKS USA 00055Q48	20.00		20.00		
79010	275	Travel - Meals & Enter	STARBUCKS USA 00056Q48	7.35		7.35		
79010	275	Travel - Meals & Enter	STARBUCKS USA 00069Q48	23.57		23.57		
79010	275	Travel - Meals & Enter	STARBUCKS USA 00087Q48	19.67		19.67		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	STARBUCKS USA 00088Q48	43.24		43.24		
79010	275	Travel - Meals & Enter	STARR PASS GOLF CLUB	673.02		673.02		
79010	275	Travel - Meals & Enter	STOUDEMIRE	29.46		29.46		
79010	275	Travel - Meals & Enter	STROMBOLLI'S PIZZA	81.74		81.74		
79010	275	Travel - Meals & Enter	SUBWAY	134.35		134.35		
79010	275	Travel - Meals & Enter	SUBWAY 00263Q16	11.43		11.43		
79010	275	Travel - Meals & Enter	SUBWAY 34169	17.72		17.72		
79010	275	Travel - Meals & Enter	SUBWAY #1840	18.89		18.89		
79010	275	Travel - Meals & Enter	SUBWAY #25727 Q89	9.49		9.49		
79010	275	Travel - Meals & Enter	SUBWAY #31741 Q16	21.67		21.67		
79010	275	Travel - Meals & Enter	SUBWAY 1840 00018Q16	14.03		14.03		
79010	275	Travel - Meals & Enter	SUBWAY 25070 00250Q16	74.60		74.60		
79010	275	Travel - Meals & Enter	SUBWAY 34169 00341Q16	11.57		11.57		
79010	275	Travel - Meals & Enter	SUBWAY NO. 25070	13.11		13.11		
79010	275	Travel - Meals & Enter	SULLIVAN'S STE00085258	94.23		94.23		
79010	275	Travel - Meals & Enter	SUSHI CHO	90.54		90.54		
79010	275	Travel - Meals & Enter	SUSHI GARDEN, LLC	25.00		25.00		
79010	275	Travel - Meals & Enter	SWEET TOMATOES #48	58.02		58.02		
79010	275	Travel - Meals & Enter	T.G.I. FRIDAY'S COSTA	34.08		34.08		
79010	275	Travel - Meals & Enter	T.G.I. FRIDAY'S TUCSON	209.74		209.74		
79010	275	Travel - Meals & Enter	TADICH GRILL	27.90		27.90		
79010	275	Travel - Meals & Enter	TAQUERIA CANONITA #575	43.83		43.83		
79010	275	Travel - Meals & Enter	TARBELL'S	210.53		210.53		
79010	275	Travel - Meals & Enter	TAYLORS PRIME STEAKS	177.00		177.00		
79010	275	Travel - Meals & Enter	TED'S COUNTRY STOR	1,067.51		1,067.51		
79010	275	Travel - Meals & Enter	TERESA'S MOSAIC CAFE	107.58		107.58		
79010	275	Travel - Meals & Enter	TEXAS LAND & CATTLE#71	56.67		56.67		
79010	275	Travel - Meals & Enter	TGI_FRIDAYS #0792	34.39		34.39		
79010	275	Travel - Meals & Enter	THE ARTIST'S PALATE	18.00		18.00		
79010	275	Travel - Meals & Enter	THE BAGELRY Q17	17.95		17.95		
79010	275	Travel - Meals & Enter	THE BALL PARK CONCESSI	50.00		50.00		
79010	275	Travel - Meals & Enter	THE BOMBAY CLUB	246.20		246.20		
79010	275	Travel - Meals & Enter	THE CHICAGO CHOP HOUSE	60.36		60.36		
79010	275	Travel - Meals & Enter	THE EGG CONNECTION	37.00		37.00		
79010	275	Travel - Meals & Enter	THE GOOD EGG WILLIAMS	318.21		318.21		
79010	275	Travel - Meals & Enter	THE GRAND LUX CAFE	64.17		64.17		
79010	275	Travel - Meals & Enter	THE GREEN FLASH	23.61		23.61		
79010	275	Travel - Meals & Enter	THE JAVA EDGE Q04	8.22		8.22		
79010	275	Travel - Meals & Enter	THE OLIVE GARD00012195	341.75		341.75		
79010	275	Travel - Meals & Enter	THE OLIVE GARD00014514	68.16		68.16		
79010	275	Travel - Meals & Enter	THE OLIVE GARD00016220	442.59		442.59		
79010	275	Travel - Meals & Enter	THE SLANTED DOOR	54.21		54.21		
79010	275	Travel - Meals & Enter	THE STAGE DELI	12.88		12.88		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	THE VANS RESTAURANT ON	39.00		39.00		
79010	275	Travel - Meals & Enter	THEDEPOT	15.35		15.35		
79010	275	Travel - Meals & Enter	THUNDER CANYON BREWERY	38.94		38.94		
79010	275	Travel - Meals & Enter	TIDEWATER LANDING	64.99		64.99		
79010	275	Travel - Meals & Enter	TILTED KILT OF ARI	89.54		89.54		
79010	275	Travel - Meals & Enter	TODAI RESTAURANT LAS V	30.06		30.06		
79010	275	Travel - Meals & Enter	TOMBOY'S #2	11.14		11.14		
79010	275	Travel - Meals & Enter	TOMOKAZU JAPANESE CUIS	18.18		18.18		
79010	275	Travel - Meals & Enter	TONY ROMA'S	28.00		28.00		
79010	275	Travel - Meals & Enter	TONY ROMAS #606	80.03		80.03		
79010	275	Travel - Meals & Enter	TORTILLA JO'S 00260323	20.81		20.81		
79010	275	Travel - Meals & Enter	Transfer costs from O&M to capital		361.32	(361.32)		
79010	275	Travel - Meals & Enter	TRATTORIA PINA	113.21		113.21		
79010	275	Travel - Meals & Enter	TRATTORIA PINOCCHIO	52.41		52.41		
79010	275	Travel - Meals & Enter	TREASURE ISLAND - BUFF	16.16		16.16		
79010	275	Travel - Meals & Enter	TREASURE ISLAND LOBBY	7.00		7.00		
79010	275	Travel - Meals & Enter	TREASURE ISLAND PHO RE	23.69		23.69		
79010	275	Travel - Meals & Enter	TROPICANA - SAVANNA	50.10		50.10		
79010	275	Travel - Meals & Enter	TUCSON ELECTRIC PARK	200.00		200.00		
79010	275	Travel - Meals & Enter	TUCSON INTERNATION	30.51		30.51		
79010	275	Travel - Meals & Enter	TUCSON INTERNATIONAL A	22.15		22.15		
79010	275	Travel - Meals & Enter	TUCSON INT'L AIRPORT	50.66		50.66		
79010	275	Travel - Meals & Enter	UNCLE VITOS PIZZA	39.98		39.98		
79010	275	Travel - Meals & Enter	UNO CHICAGO BAR & GRIL	27.74		27.74		
79010	275	Travel - Meals & Enter	VENETO TRATTORIA	29.05		29.05		
79010	275	Travel - Meals & Enter	VILLA MARKET	33.54		33.54		
79010	275	Travel - Meals & Enter	VILLAGE INN RESTAURANT	23.51		23.51		
79010	275	Travel - Meals & Enter	VILLAGE TAVERN #7	164.36		164.36		
79010	275	Travel - Meals & Enter	VINTAGE TERM A-DFW-AIR	24.66		24.66		
79010	275	Travel - Meals & Enter	VIROS ITALIAN BAKERY	112.17		112.17		
79010	275	Travel - Meals & Enter	VIVACE RESTAURANT	158.31		158.31		
79010	275	Travel - Meals & Enter	VOODOO DADDYS MAGIC KI	26.18		26.18		
79010	275	Travel - Meals & Enter	VSA/SBC PARK CONCESSIO	61.25		61.25		
79010	275	Travel - Meals & Enter	WAFFLE HOUSE #1380	18.28		18.28		
79010	275	Travel - Meals & Enter	WALGREEN 00061Q39	5.36		5.36		
79010	275	Travel - Meals & Enter	WAL-MART #1612 SE2	49.83		49.83		
79010	275	Travel - Meals & Enter	WAL-MART #5031 SE2	14.01		14.01		
79010	275	Travel - Meals & Enter	WARWICK DENVER REST	80.67		80.67		
79010	275	Travel - Meals & Enter	WARWICK HOTEL DENVER	72.54		72.54		
79010	275	Travel - Meals & Enter	WASATCH BREW PUB	27.50		27.50		
79010	275	Travel - Meals & Enter	WENDYS #2092 Q25	18.23		18.23		
79010	275	Travel - Meals & Enter	WENDY'S #413 00004Q00	52.29		52.29		
79010	275	Travel - Meals & Enter	WENDYS #8596 Q25	5.92		5.92		

TUCSON ELECTRIC POWER COMPANY

DATA RESPONSE 1.20 (c): FERC 930.1 A&G Expense - General Advertising Expense

TEST YEAR ENDING DECEMBER 31, 2006

Source: Transaction Detail - Co: 002, GL Period Name: %06, FERC: 0930, Exp Types 153, 154, Plus all Exp Types for Task Number: CBU0063

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
52040	153	Advertising		68,427.50		68,427.50	DIAMONDBACKS	D 12941
52040	153	Advertising		68,427.50		68,427.50	DIAMONDBACKS	D 12941
52040	153	Advertising		71,165.59		71,165.59	DIAMONDBACKS	IDBSP0000614
52040	153	Advertising		71,165.59		71,165.59	DIAMONDBACKS	IDBSP0000614
52040	153	Advertising		8,000.00		8,000.00	CONTRIBUTIONS	120106 1600000
52040	153	Advertising		300.00		300.00	PHOTOGRAPHY	040606 30000
52040	153	Advertising		12,500.00		12,500.00	KARTCHNER CAVERNS	050406 2500000
52040	153	Advertising		272.60		272.60	SPECIALTIES	061571
52040	153	Advertising		430.40		430.40	SPECIALTIES	061408
52040	153	Advertising		903.84		903.84	SPECIALTIES	061384
52040	153	Advertising		48.42		48.42	SPECIALTIES	061195
52040	153	Advertising		548.76		548.76	SPECIALTIES	061012
52040	153	Advertising		258.24		258.24	SPECIALTIES	060758
52040	153	Advertising		669.61		669.61	SPECIALTIES	056105
52040	153	Advertising		581.04		581.04	SPECIALTIES	053695
52040	153	Advertising		80.70		80.70	SPECIALTIES	061192
52040	153	Advertising		383.50		383.50	SPECIALTIES	060251
52040	153	Advertising		3,400.00		3,400.00	METROPOLITAN	092006 340000
52040	153	Advertising		20,000.00		20,000.00	METROPOLITAN	033106 286079
52040	153	Advertising		53,500.00		53,500.00	ARIZONA	041706 10700000
52040	153	Advertising		53,500.00		53,500.00	ARIZONA	041706 10700000
52040	153	Advertising Agencies	FINDERBINDER	315.09		315.09		
52040	153	Advertising Agencies	MINKUS ADVERTISING	888.97		888.97		
52040	153	Advertising Agencies	MINKUS ADVERTISING	754.95		754.95		
52040	153	Advertising Agencies	MINKUS ADVERTISING	173.32		173.32		
52040	153	Advertising Agencies	MINKUS ADVERTISING	343.14		343.14		
52040	153	Advertising Agencies	MINKUS ADVERTISING	3,033.53		3,033.53		
52040	153	Advertising Agencies	MINKUS ADVERTISING	1,310.30		1,310.30		
52040	153	Advertising Agencies	MINKUS ADVERTISING	2,222.55		2,222.55		
TOTAL				443,605.14	0.00	443,605.14		

TUCSON ELECTRIC POWER COMPANY

DATA RESPONSE 1.20 (d): FERC 930.2 A&G Expense - Misc. General Advertising Expense

TEST YEAR ENDING DECEMBER 31, 2006

Source: Transaction Detail - Co: 002, GL Period Name: %06, FERC: 0930, excluding Exp Types 153, 154, excluding Task Number: CBU0063

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
51500	123	Materials Purchased	LOWN'S COSTUMES	110.00		110.00		
51500	123	Materials Purchased	OSCO DRUG 9207	6.60		6.60		
51500	123	Materials Purchased	PARTY CAROUSEL LLC	161.21		161.21		
51500	123	Materials Purchased	TARGET 00008540	202.07		202.07		
51500	123	Materials Purchased	TARGET 00014399	62.19		62.19		
51500	123	Materials Purchased	THINGS REMEMBERED 0329	110.08		110.08		
51500	123	Materials Purchased	TULLER TROPHY'S & AW	16.21		16.21		
51500	123	Materials Purchased	TULLER TROPHY'S & AW	67.57		67.57		
51500	123	Materials Purchased	TULLER TROPHY'S & AW	18.92		18.92		
51500	123	Materials Purchased	TULLER TROPHY'S & AW	16.22		16.22		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	34.97		34.97		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	34.97		34.97		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	34.97		34.97		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	204.44		204.44		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	18.83		18.83		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	54.05		54.05		
51500	123	Materials Purchased	TULLER TROPHY'S & AWAR	50.03		50.03		
51500	123	Materials Purchased	WAL MART	5.00		5.00		
51500	123	Materials Purchased	WALGREEN 00002Q39	37.88		37.88		
51500	123	Materials Purchased	WALGREEN 00022Q39	18.84		18.84		
51500	123	Materials Purchased	WALGREEN 00058Q39	10.31		10.31		
51500	123	Materials Purchased	WALGREEN 00062Q39	11.69		11.69		
51500	123	Materials Purchased	WALGREEN 00064Q39	9.08		9.08		
51500	123	Materials Purchased	WALGREEN 00073Q39	3.17		3.17		
51500	123	Materials Purchased	WALL STREET GIFTS/COWS	333.12		333.12		
51500	123	Materials Purchased	WALL STREET GIFTS/COWS	21.38		21.38		
51500	123	Materials Purchased		1,314.60		1,314.60	COMMOTION STUDIO	00008837
51500	123	Materials Purchased		1,037.76		1,037.76	SPECIALTIES	065398
51500	123	Materials Purchased		831.40		831.40	SPECIALTIES	065747
51500	123	Materials Purchased		1,037.76		1,037.76	SPECIALTIES	065102
51500	123	Materials Purchased		173.32		173.32	SPECIALTIES	064275
79010	282	Meals & Ent - Discretionary	Gross Pay	40.00		40.00		
79010	282	Meals & Ent - Discretionary	Gross Pay	24.00		24.00		
79010	282	Meals & Ent - Discretionary	Gross Pay	55.51		55.51		
79010	282	Meals & Ent - Discretionary	Gross Pay	59.00		59.00		
79010	282	Meals & Ent - Discretionary	ARIZONA SONORA DESERT	1,800.00		1,800.00		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79020	251	Member Dues - Corporate		10,000.00		10,000.00	ASSOCIATES	48776
79020	251	Member Dues - Corporate		62.00		62.00	NOTARY BOND AGENCY	042806 6200
79020	251	Member Dues - Corporate		15,000.00		15,000.00	RMEL_ENDATED	10891
79020	251	Member Dues - Corporate		13,500.00		13,500.00	SCIENTECH LLC	IS-2007-778
79020	251	Member Dues - Corporate		25.00		25.00	ARIZONA	042806 2500
79020	251	Member Dues - Corporate		12,000.00		12,000.00	LEADERSHIP COUNCIL	692
79020	251	Member Dues - Corporate		15,010.00		15,010.00	METROPOLITAN	041106 286079
79020	251	Member Dues - Corporate		62,500.00		62,500.00	ECONOMIC	2006-11-TEP
79020	251	Member Dues - Corporate		62,500.00		62,500.00	ECONOMIC	206-08-TEP
79020	251	Member Dues - Corporate		11,632.00		11,632.00	WEST ASSOCIATES	012506 1163200
79020	251	Member Dues - Corporate		216,587.22		216,587.22	COORDINATING	40431
79020	251	Member Dues - Corporate		1,800.00		1,800.00	WESTERN LAMPAC	010506 180000
79200	299	Miscellaneous	FTD*ROSES & MORE INC	16.03		16.03		
79200	262	Sponsorships	TUCSON HISPANIC CHAMBE	40.00		40.00		
79200	262	Sponsorships			2,500.00	(2,500.00)		
79200	262	Sponsorships		2,500.00		2,500.00		
79200	262	Sponsorships		2,500.00		2,500.00	COMMISSION	012306 250000
79200	262	Sponsorships		1,000.00		1,000.00	RESEARCH	1092
79200	262	Sponsorships			210.00	(210.00)	AYSO REGION 922	091505 21000
79200	262	Sponsorships		3,250.00		3,250.00	COMMITTEE	020606 325000
79010	272	Travel	HYATT HOTELS DALLAS	212.75		212.75		
79010	272	Travel	LOWNS COSTUMES AND NOV	825.00		825.00		
79010	272	Travel	LOWNS COSTUMES AND NOV	822.30		822.30		
79010	272	Travel	MARRIOTT HOTELS UNIVER	19.11		19.11		
79010	272	Travel	ORANGE TREE GOLF RESOR	218.39		218.39		
79010	275	Travel - Meals & Enter	ALBERTSONS #960 S9H	53.91		53.91		
79010	275	Travel - Meals & Enter	ALBERTSONS #960 S9H	25.08		25.08		
79010	275	Travel - Meals & Enter	ALBERTSONS #972	58.30		58.30		
79010	275	Travel - Meals & Enter	ALBERTSONS #972	9.98		9.98		
79010	275	Travel - Meals & Enter	ALBERTSONS #972 S9H	8.98		8.98		
79010	275	Travel - Meals & Enter	APPLEBEE'S #603	41.12		41.12		
79010	275	Travel - Meals & Enter	ARIZONA INN RESTAURANT	37.42		37.42		
79010	275	Travel - Meals & Enter	BAGGINS STORE #8	15.90		15.90		
79010	275	Travel - Meals & Enter	BAGGINS STORE #8	18.93		18.93		
79010	275	Travel - Meals & Enter	BAGGINS STORE #8	21.01		21.01		
79010	275	Travel - Meals & Enter	BARRIO	36.54		36.54		
79010	275	Travel - Meals & Enter	BARRIO	42.78		42.78		
79010	275	Travel - Meals & Enter	BARRIO	61.88		61.88		
79010	275	Travel - Meals & Enter	BARRIO	35.00		35.00		
79010	275	Travel - Meals & Enter	BARRIO	42.94		42.94		
79010	275	Travel - Meals & Enter	BEER BOTTOM'S BISTRO	21.00		21.00		
79010	275	Travel - Meals & Enter	BIANCHIS ITALIAN	28.01		28.01		
79010	275	Travel - Meals & Enter	BRUEGGERS BAGEL BAKERY	9.97		9.97		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	BURGER KING #2845 Q07	9.81		9.81		
79010	275	Travel - Meals & Enter	BUSY B S BAKERY	9.51		9.51		
79010	275	Travel - Meals & Enter	CAFE A LA CART	31.91		31.91		
79010	275	Travel - Meals & Enter	CAFE A LA CART	24.54		24.54		
79010	275	Travel - Meals & Enter	CAFE A LA CART	23.21		23.21		
79010	275	Travel - Meals & Enter	CAFFE MILANO LLC	6.22		6.22		
79010	275	Travel - Meals & Enter	CAFFE MILANO LLC	10.32		10.32		
79010	275	Travel - Meals & Enter	CAFFE MILANO LLC	59.70		59.70		
79010	275	Travel - Meals & Enter	CHAFFINS FAMILY REST.	18.34		18.34		
79010	275	Travel - Meals & Enter	CHAFFINS FAMILY RESTAU	35.74		35.74		
79010	275	Travel - Meals & Enter	CHAFFINS FAMILY RESTAU	16.89		16.89		
79010	275	Travel - Meals & Enter	CHUYS MESQUITE BROILER	39.77		39.77		
79010	275	Travel - Meals & Enter	CHUYS MESQUITE BROILER	29.29		29.29		
79010	275	Travel - Meals & Enter	CLAIM JUMPER #35	42.92		42.92		
79010	275	Travel - Meals & Enter	DOMINOES PIZZA #7627	228.37		228.37		
79010	275	Travel - Meals & Enter	DOMINOES PIZZA #7634	63.35		63.35		
79010	275	Travel - Meals & Enter	DOWNTOWN DELI	139.94		139.94		
79010	275	Travel - Meals & Enter	EEGEE S #19	13.47		13.47		
79010	275	Travel - Meals & Enter	EEGEE S #20	31.79		31.79		
79010	275	Travel - Meals & Enter	EEGEE S #26	10.35		10.35		
79010	275	Travel - Meals & Enter	EEGEE S #27	92.59		92.59		
79010	275	Travel - Meals & Enter	EL INDIO RESTURANT, IN	20.84		20.84		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	43.48		43.48		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	27.66		27.66		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	25.05		25.05		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	22.93		22.93		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	33.97		33.97		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	36.21		36.21		
79010	275	Travel - Meals & Enter	EL MINUTO CAFE	20.67		20.67		
79010	275	Travel - Meals & Enter	EL POLLO #3567	32.59		32.59		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	52.80		52.80		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	59.20		59.20		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	14.62		14.62		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	27.68		27.68		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	47.46		47.46		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	26.61		26.61		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	36.01		36.01		
79010	275	Travel - Meals & Enter	ELLE A WINE COUNTRY RE	47.48		47.48		
79010	275	Travel - Meals & Enter	ENOTECA PIZZARIA WINE	21.27		21.27		
79010	275	Travel - Meals & Enter	ENOTECA PIZZARIA WINE	11.58		11.58		
79010	275	Travel - Meals & Enter	ENOTECA PIZZARIA WINE	27.90		27.90		
79010	275	Travel - Meals & Enter	ENOTECA PIZZARIA WINE	17.65		17.65		
79010	275	Travel - Meals & Enter	FAMOUS DAVE'S BBQ	62.65		62.65		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	FAMOUS SAMS #28	45.59		45.59		
79010	275	Travel - Meals & Enter	FOOD CITY #133	70.69		70.69		
79010	275	Travel - Meals & Enter	FOOD CITY #147 ST3	12.96		12.96		
79010	275	Travel - Meals & Enter	FOOD CITY# 136 ST3	33.73		33.73		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #017 SXN	56.62		56.62		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #036 SXN	105.31		105.31		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #036 SXN	17.28		17.28		
79010	275	Travel - Meals & Enter	FRYS-FOOD-DRG #036 SXN	19.12		19.12		
79010	275	Travel - Meals & Enter	HMSHOST-DFW-AIRPT #007	12.81		12.81		
79010	275	Travel - Meals & Enter	IHOP #1525 04315255	19.90		19.90		
79010	275	Travel - Meals & Enter	JADE GARDEN RESTAURANT	77.28		77.28		
79010	275	Travel - Meals & Enter	KFC 29000Q30	27.22		27.22		
79010	275	Travel - Meals & Enter	LEVY GRP SALE 90085002	1,726.00		1,726.00		
79010	275	Travel - Meals & Enter	LIGHTNING RIDGE CAFE	104.91		104.91		
79010	275	Travel - Meals & Enter	LIGHTNING RIDGE CAFE	14.53		14.53		
79010	275	Travel - Meals & Enter	LITTLE MEXICO RESTAURA	18.21		18.21		
79010	275	Travel - Meals & Enter	LITTLE MEXICO STEAKHOU	38.12		38.12		
79010	275	Travel - Meals & Enter	LOS BETOS	14.85		14.85		
79010	275	Travel - Meals & Enter	LOS BETOS	20.20		20.20		
79010	275	Travel - Meals & Enter	LOS BETOS	27.21		27.21		
79010	275	Travel - Meals & Enter	LOS BETOS MEXICAN FOOD	16.12		16.12		
79010	275	Travel - Meals & Enter	LUCKY WISHBONE #1	43.58		43.58		
79010	275	Travel - Meals & Enter	LUCKY WISHBONE NO	38.27		38.27		
79010	275	Travel - Meals & Enter	MAGPIES GOURMET PIZZA	17.89		17.89		
79010	275	Travel - Meals & Enter	MAMA'S FAMOUS # 2	45.59		45.59		
79010	275	Travel - Meals & Enter	MCDONALD'S F1034 Q17	14.09		14.09		
79010	275	Travel - Meals & Enter	MCDONALD'S F18787 Q17	12.30		12.30		
79010	275	Travel - Meals & Enter	MCDONALD'S M7673 OFQ17	19.09		19.09		
79010	275	Travel - Meals & Enter	MCDONALD'S M7673 OFQ17	18.60		18.60		
79010	275	Travel - Meals & Enter	MICHAS	26.50		26.50		
79010	275	Travel - Meals & Enter	MR. C'S RESTAURANT	51.87		51.87		
79010	275	Travel - Meals & Enter	NADINES PASTRY SHOPPE	61.10		61.10		
79010	275	Travel - Meals & Enter	NADINES PASTRY SHOPPE	8.59		8.59		
79010	275	Travel - Meals & Enter	NADINES PASTRY SHOPPE	42.93		42.93		
79010	275	Travel - Meals & Enter	NEW DRAGON VIEW	23.01		23.01		
79010	275	Travel - Meals & Enter	OLD FATHER INN	53.65		53.65		
79010	275	Travel - Meals & Enter	OLD PUEBLO GRILLE	24.45		24.45		
79010	275	Travel - Meals & Enter	OLD PUEBLO GRILLE	35.05		35.05		
79010	275	Travel - Meals & Enter	OLD PUEBLO GRILLE	11.74		11.74		
79010	275	Travel - Meals & Enter	PARADISE BAKERY	48.65		48.65		
79010	275	Travel - Meals & Enter	PETER PIPER PIZZA STOR	59.56		59.56		
79010	275	Travel - Meals & Enter	R AND R PIZZA EXPRESS	44.14		44.14		
79010	275	Travel - Meals & Enter	RIGO S RESTAURANT	64.52		64.52		

Acct	Exp Type	Exp Type Description	Pa Expenditure Comment	DR	CR	Net Amount	Vendor Name	Invoice Number
79010	275	Travel - Meals & Enter	RIGO S RESTAURANT	21.18		21.18		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00002550	19.52		19.52		
79010	275	Travel - Meals & Enter	SAFEWAY STORE00020SC9	4.50		4.50		
79010	275	Travel - Meals & Enter	SAM HUGHES PLACE	49.55		49.55		
79010	275	Travel - Meals & Enter	SONIC DRIVE IN #399Q63	24.65		24.65		
79010	275	Travel - Meals & Enter	SUBWAY	8.37		8.37		
79010	275	Travel - Meals & Enter	SUBWAY # 1845	4.73		4.73		
79010	275	Travel - Meals & Enter	SUBWAY 1840 00018Q16	95.64		95.64		
79010	275	Travel - Meals & Enter	SUBWAY 1840 00018Q16	133.20		133.20		
79010	275	Travel - Meals & Enter	SUBWAY 25702	15.60		15.60		
79010	275	Travel - Meals & Enter	TANIA 33	42.63		42.63		
79010	275	Travel - Meals & Enter	TANIA 33	34.33		34.33		
79010	275	Travel - Meals & Enter	TANIA 33	24.11		24.11		
79010	275	Travel - Meals & Enter	THE GOOD EGG WILLIAMS	69.51		69.51		
79010	275	Travel - Meals & Enter	THE GOOD EGG WILLIAMS	42.48		42.48		
79010	275	Travel - Meals & Enter	VIVA BURRITO COMPA QAE	35.77		35.77		
79010	275	Travel - Meals & Enter	VIVA BURRITO COMPA QAE	24.23		24.23		
79010	275	Travel - Meals & Enter	VIVA BURRITO COMPA QAE	11.32		11.32		
79010	275	Travel - Meals & Enter	VIVA BURRITO COMPA QAE	5.29		5.29		
79010	275	Travel - Meals & Enter	VIVA BURRITO COMPA QAE	11.89		11.89		
79010	275	Travel - Meals & Enter	VIVACE RESTAURANT	35.15		35.15		
79010	275	Travel - Meals & Enter	WHATABURGER 552	7.76		7.76		
79010	275	Travel - Meals & Enter	WIE NERSCHNITZEL #678	20.69		20.69		
79010	275	Travel - Meals & Enter	WILDCAT HOUSE	42.34		42.34		
79010	275	Travel - Meals & Enter	WILDCAT HOUSE	30.41		30.41		
TOTAL				1,525,400.19	458,096.30	1,067,303.89		

EXHIBIT B

EXHIBIT B
TEST YEAR PLANT SCHEDULES - CONT'D
YEAR ENDED DECEMBER 31, 2004

LINE NO.	ACCT NO.	ACCOUNT NAME	(A) AUTHZD DEP. RATE	(B) BEGINNING PLANT BALANCE	(C) BEGINNING ACC. DEP. BALANCE	(D) PLANT ADDITIONS	(E) PLANT RETIREMTS	(F) PLANT ADJUSTMTS	(G) PLANT TRANSFERS	(H) TOTAL PLANT VALUE	(I) ACCURAL DEPRECIATION	(J) ACCUMULATED DEPRECIATION	(K) NET PLANT VALUE	(L) ACC. DEP. COMPANY WORKPAPERS	(M) ACC. DEP. DIFFERENCE
INTANGIBLE PLANT															
1	301	Organization	0.00%	\$ 29,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,362	\$ -	\$ -	\$ 29,362		
2	302	Franchises and Consents	0.00%	147,884	-	-	-	-	-	147,884	-	-	147,884		
3	303	Miscellaneous Intangible Plant	0.00%	48,615,887	-	7,748,769	(750,000)	-	-	55,614,656	-	750,000	56,364,656		
4		TOTAL Intangible Plant (Sum L's 1, 2, 3)		\$ 48,793,133	\$ -	\$ 7,748,769	\$ (750,000)	\$ -	\$ -	\$ 55,791,902	\$ -	\$ 750,000	\$ 56,541,902	\$ -	\$ 750,000
PRODUCTION PLANT															
Steam Production Plant															
5	310	Land and Land Rights	1.99%	\$ 5,878,540	\$ (1,633,030)	\$ -	\$ -	\$ -	\$ -	\$ 5,878,540	\$ (116,983)	\$ (1,750,013)	\$ 4,128,527		
6	311	Structures and Improvements	3.00%	118,388,614	(41,594,244)	1,048,680	(13,834)	-	-	119,423,460	(3,567,181)	(45,147,591)	74,275,869		
7	312	Boiler Plant Equipment	3.29%	664,053,514	(316,829,721)	12,076,681	(2,634,874)	-	-	673,495,321	(22,002,678)	(336,197,525)	337,297,796		
8	313	Engines and Engine-Driven Generators	0.00%	-	-	-	-	-	-	-	-	-	-		
9	314	Turbogenerator Units	2.88%	213,798,200	(105,525,904)	9,346,211	(624,810)	-	-	222,519,601	(6,282,976)	(111,184,070)	111,335,531		
10	315	Accessory Electric Equipment	2.68%	80,972,752	(35,937,406)	133,167	(9,576)	-	-	81,096,343	(2,171,726)	(38,099,556)	42,996,787		
11	316	Misc. Power Plant Equipment	4.05%	17,265,227	(9,181,774)	1,364,565	(69,219)	-	-	18,560,573	(725,472)	(9,838,027)	8,722,546		
12	317	Asset Retm't Costs for Steam Production	2.43%	69,981	(53,568)	22,787	-	-	-	92,768	(1,977)	(55,545)	37,223		
13	114	San Juan Acquisition Adjustment	3.73%	3,124,669	(2,716,293)	-	-	-	-	3,124,669	(116,655)	(2,832,948)	291,721		
14		TOTAL Steam Plant (Sum L's 5 Thru 13)		\$1,103,551,497	\$ (513,471,940)	\$ 23,992,091	\$ (3,352,313)	\$ -	\$ -	\$ 1,124,191,275	\$ (34,985,649)	\$ (545,105,276)	\$ 579,085,999	\$ (533,775,374)	\$ (11,329,902)
Other Production Plant															
15	340	Land and Land Rights	0.00%	\$ 401,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 401,628	\$ -	\$ -	\$ 401,628		
16	341	Structures and Improvements	2.02%	1,219,747	(538,047)	-	-	-	-	1,219,747	(24,639)	(562,686)	657,061		
17	342	Fuel Holders, Products, and Accessories	2.35%	1,156,176	(114,044)	8,719	-	-	-	1,164,895	(27,273)	(141,317)	1,023,578		
18	343	Prime Movers	1.48%	354,047	(281,725)	-	-	-	-	354,047	(5,240)	(286,965)	67,082		
19	344	Generators	1.81%	75,805,654	(16,788,626)	-	-	(3,862,639)	-	71,943,015	(1,337,125)	(18,125,751)	53,817,264		
20	345	Accessory Electric Equipment	1.85%	4,125,787	(1,874,255)	349,430	-	-	-	4,475,217	(79,559)	(1,953,814)	2,521,403		
21	346	Misc. Power Plant Equipment	2.72%	682,690	(439,070)	355,620	-	-	-	1,038,310	(23,406)	(462,476)	575,834		
22		TOTAL Other Plant (Sum L's 15 Thru 21)		\$ 83,745,729	\$ (20,035,767)	\$ 713,769	\$ -	\$ (3,862,639)	\$ -	\$ 80,596,859	\$ (1,497,242)	\$ (21,533,009)	\$ 59,063,850	\$ (21,044,336)	\$ (488,673)
23		TOTAL Production Plant (Sum L's 14 & 22)		\$1,187,297,226	\$ (533,507,707)	\$ 24,705,860	\$ (3,352,313)	\$ (3,862,639)	\$ -	\$ 1,204,788,134	\$ (36,482,891)	\$ (566,638,285)	\$ 638,149,849	\$ (554,819,710)	\$ (11,818,575)
TRANSMISSION PLANT															
Transmission Non-EHV (138 KV & Below)															
24	350	Land and Land Rights	2.25%	\$ 10,926,112	\$ (11,350,702)	\$ -	\$ -	\$ -	\$ -	\$ 10,926,112	\$ (245,838)	\$ (11,596,540)	\$ (670,428)		
25	352	Structures and Improvements	2.44%	6,680,804	(8,210,209)	1,283,968	-	-	-	7,964,772	(178,676)	(8,388,885)	(424,113)		
26	353	Station Equipment	3.52%	117,834,991	(112,620,578)	1,986,425	(1,574,279)	-	-	118,247,137	(4,155,045)	(115,201,344)	3,045,793		
27	354	Towers and Fixtures	3.53%	9,811,270	(104,792,995)	-	-	-	-	9,811,270	(346,338)	(105,139,333)	(95,328,063)		
28	355	Poles and Fixtures	4.54%	16,651,993	(12,268,561)	1,719,967	(81,714)	-	-	18,290,246	(793,189)	(12,980,036)	5,310,210		
29	356	Overhead Conductors and Devices	3.33%	15,905,453	(53,034,553)	80,423	(1,015,917)	-	-	14,969,959	(514,076)	(52,532,712)	(37,562,753)		
30		TOTAL Transmission Non-EHV (Sum L's 24 Thru 29)		\$ 177,810,623	\$ (302,277,598)	\$ 5,070,783	\$ (2,671,910)	\$ -	\$ -	\$ 180,209,496	\$ (6,233,161)	\$ (305,838,849)	\$ (125,629,353)		

**EXHIBIT B
TEST YEAR PLANT SCHEDULES - CONT'D
YEAR ENDED DECEMBER 31, 2004**

LINE NO.	ACCT NO.	ACCOUNT NAME	(A) AUTHZD DEP. RATE	(B) BEGINNING PLANT BALANCE	(C) BEGINNING ACC. DEP. BALANCE	(D) PLANT ADDITIONS	(E) PLANT RETIREMTS	(F) PLANT ADJUSTMTS	(G) PLANT TRANSFERS	(H) TOTAL PLANT VALUE	(I) ACCURAL DEPRECIATION	(J) ACCUMULATED DEPRECIATION	(K) NET PLANT VALUE	(L) ACC. DEP. COMPANY WORKPAPERS	(M) ACC. DEP. DIFFERENCE
Transmission EHV (345 KV & Above)															
31	350	Land and Land Rights	2.25%	\$ 15,148,405	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,148,405	\$ (340,839)	\$ (340,839)	\$ 14,807,566		
32	352	Structures and Improvements	2.44%	9,178,154	-	892,103	-	-	-	10,070,257	(234,831)	(234,831)	9,835,426		
33	353	Station Equipment	3.52%	110,474,060	-	4,719,833	(36,397)	-	-	115,157,496	(3,971,115)	(3,934,718)	111,222,778		
34	354	Towers and Fixtures	3.53%	145,725,013	-	-	-	(2,540)	-	145,722,473	(5,144,048)	(5,144,048)	140,578,425		
35	355	Poles and Fixtures	4.54%	1,341,221	-	-	-	-	-	1,341,221	(60,891)	(60,891)	1,280,330		
36	356	Overhead Conductors and Devices	3.33%	66,326,769	-	-	-	(1,765)	-	66,325,004	(2,208,652)	(2,208,652)	64,116,352		
37	359	Roads & Trails	2.00%	4,485,615	(2,673,027)	160,601	-	-	-	4,646,216	(91,318)	(2,764,345)	1,881,871		
38		TOTAL Transmission EHV (Sum L's 31 Thru 36)		\$ 352,679,237	\$ (2,673,027)	\$ 5,772,537	\$ (36,397)	\$ (4,305)	\$ -	\$ 358,411,072	\$ (12,051,695)	\$ (14,688,325)	\$ 343,722,747		
39		TOTAL Transmission Plant (Sum L's 30 & 37)		\$ 530,489,860	\$ (304,950,625)	\$ 10,843,320	\$ (2,708,307)	\$ (4,305)	\$ -	\$ 538,620,568	\$ (18,284,856)	\$ (320,527,174)	\$ 218,093,394	\$ (320,865,012)	\$ 337,838
DISTRIBUTION PLANT															
40	360	Land and Land Rights	2.22%	\$ 8,761,076	\$ (2,289,324)	\$ -	\$ -	\$ -	\$ -	\$ 8,761,076	\$ (194,496)	\$ (2,483,820)	\$ 6,277,256		
41	361	Structures and Improvements	2.44%	4,142,199	(1,295,749)	815,814	-	-	-	4,958,013	(111,023)	(1,406,772)	3,551,241		
42	362	Station Equipment	4.25%	74,866,825	(51,613,094)	11,658,550	-	-	-	86,525,375	(3,429,584)	(55,042,678)	31,482,697		
43	364	Poles, Towers, and Fixtures	5.48%	91,517,511	(63,729,094)	8,931,864	(184,715)	-	-	100,264,660	(5,254,831)	(68,799,210)	31,465,450		
44	365	Overhead Conductors and Devices	3.66%	95,065,115	(48,553,886)	3,258,292	(153,926)	-	-	98,169,481	(3,536,193)	(51,936,153)	46,233,328		
45	366	Underground Conduit	2.33%	45,860,914	(12,113,190)	3,668,651	(40,394)	-	-	49,488,171	(1,110,828)	(13,183,624)	36,305,547		
46	367	Underground Conductors and Devices	1.63%	175,621,937	(40,117,178)	9,039,591	(325,727)	-	-	184,335,801	(2,933,656)	(42,725,107)	141,610,694		
47	368	Line Transformers	3.38%	163,480,374	(63,256,696)	13,595,044	(1,856,318)	-	-	175,219,100	(5,724,021)	(67,124,399)	108,094,701		
48	369	Services	3.83%	76,009,724	(36,418,284)	3,456,146	(55,014)	-	-	79,410,856	(2,976,304)	(39,339,574)	40,071,282		
49	370	Meters	3.79%	36,855,848	(19,159,868)	1,641,919	(10,734,023)	-	-	27,763,744	(1,224,541)	(9,650,386)	18,113,358		
50	371	Installations on Customer Premises	0.00%	-	-	-	-	-	-	-	-	-	-		
51	373	Street Lighting and Signal Systems	4.46%	8,142,646	(4,729,768)	546,135	(17,274)	-	-	8,671,507	(374,956)	(5,087,450)	3,584,057		
52	374	Asset Retirement Obligation	-	-	-	-	-	-	-	-	-	-	-		
53		TOTAL Distribution Plant (Sum L's 39 Thru 51)		\$ 780,324,169	\$ (343,276,131)	\$ 56,612,006	\$ (13,367,391)	\$ -	\$ -	\$ 823,568,784	\$ (26,870,433)	\$ (356,779,173)	\$ 466,789,611	\$ (357,710,354)	\$ 931,181
GENERAL PLANT															
54	389	Land and Land Rights	0.00%	\$ 302,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,740	\$ -	\$ -	\$ 302,740		
55	390	Structures and Improvements	3.38%	28,272,387	(7,992,518)	3,619,230	(214,582)	-	-	31,677,035	(1,013,145)	(8,791,081)	22,885,954		
56	391	Office Furniture and Equipment	13.38%	21,573,813	(11,885,733)	4,081,060	(1,824)	-	-	25,653,049	(3,159,477)	(15,043,386)	10,609,663		
57	392	Transportation Equipment	4.72%	27,621,652	(13,553,632)	4,003,539	(1,102,653)	-	-	30,522,538	(1,372,203)	(13,823,182)	16,699,356		
58	393	Stores Equipment	6.67%	814,671	(719,914)	84,654	-	-	-	899,325	(57,162)	(777,076)	122,249		
59	394	Tools, Shop and Garage Equipment	5.88%	8,093,684	(4,056,462)	443,717	-	-	-	8,537,401	(488,954)	(4,545,416)	3,991,985		
60	395	Laboratory Equipment	5.88%	4,948,174	(2,230,856)	87,305	(133,533)	-	-	4,902,546	(289,611)	(2,446,934)	2,455,612		
61	396	Power Operated Equipment	3.33%	8,527,364	(925,562)	110,988	-	-	-	8,638,352	(285,809)	(1,211,371)	7,426,981		
62	397	Communication Equipment	6.67%	31,405,548	(21,931,201)	2,088,891	-	-	-	33,494,439	(2,164,415)	(24,095,616)	9,398,823		
63	398	Miscellaneous Equipment	5.00%	2,038,957	(873,767)	-	-	-	-	2,038,957	(101,948)	(975,715)	1,063,242		
64		TOTAL General Plant (Sum L's 53 Thru 62)		\$ 133,598,990	\$ (64,229,645)	\$ 14,519,984	\$ (1,452,592)	\$ -	\$ -	\$ 146,666,382	\$ (8,932,724)	\$ (71,709,777)	\$ 74,956,605	\$ (72,570,401)	\$ 860,624
65		TOTAL PLANT (Sum L's 4, 23, 38, 52 & 63)		\$2,680,503,378	\$ (1,245,964,108)	\$ 114,429,939	\$ (21,630,603)	\$ (3,866,944)	\$ -	\$ 2,769,435,770	\$ (90,570,905)	\$ (1,314,904,410)	\$ 1,454,531,360	\$ (1,305,965,477)	\$ (8,938,933)
66		Company Workpapers			\$ (1,243,247,815)							\$ (1,305,965,478)			
67		San Juan Acquisition Adjustment Line 13			(2,716,293)										
68		Sum Line 66 + Line 67			<u>\$ (1,245,964,108)</u>							<u>\$ (8,938,932)</u>			

**EXHIBIT B
TEST YEAR PLANT SCHEDULES - CONT'D
YEAR ENDED DECEMBER 31, 2005**

LINE NO.	ACCT NO.	ACCOUNT NAME	(A) PLANT ADDITIONS	(B) PLANT RETIREM'TS	(C) PLANT ADJUSTM'TS	(D) PLANT TRANSFERS	(E) TOTAL PLANT VALUE	(F) ACCURAL DEPRECN	(G) ACCUM'D DEPRECN	(H) NET PLANT VALUE	(I) ACC. DEP. COMPANY WORKPAPERS	(J) ACC. DEP. DIFFERENCE
INTANGIBLE PLANT												
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 29,362	\$ -	\$ -	\$ 29,362		
2	302	Franchises and Consents	-	-	-	-	147,884	-	-	147,884		
3	303	Miscellaneous Intangible Plant	1,875,684	-	750,000	-	58,240,340	-	-	58,240,340		
4		<u>TOTAL Intangible Plant (Sum L's 1, 2, 3)</u>	<u>\$ 1,875,684</u>	<u>\$ -</u>	<u>\$ 750,000</u>	<u>\$ -</u>	<u>\$ 58,417,586</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,417,586</u>	<u>\$ -</u>	<u>\$ -</u>
PRODUCTION PLANT												
<u>Steam Production Plant</u>												
5	310	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 5,878,540	\$ (116,983)	\$ (1,866,996)	\$ 4,011,544		
6	311	Structures and Improvements	1,867,049	(313,335)	-	-	120,977,174	(3,606,010)	(48,440,266)	72,536,908		
7	312	Boiler Plant Equipment	28,971,548	(10,683,041)	-	-	691,783,828	(22,458,842)	(347,973,326)	343,810,502		
8	313	Engines and Engine-Driven Generators	-	-	-	-	-	-	-	-		
9	314	Turbogenerator Units	8,666,638	(3,457,961)	-	-	227,728,278	(6,483,569)	(114,209,679)	113,518,599		
10	315	Accessory Electric Equipment	1,336,734	(441,393)	-	-	81,991,684	(2,185,380)	(39,843,542)	42,148,142		
11	316	Misc. Power Plant Equipment	1,023,790	(105,949)	-	-	19,478,414	(770,289)	(10,502,368)	8,976,046		
12	317	Asset Retm't Costs for Steam Production	274,147	-	-	-	366,915	(5,585)	(61,131)	305,784		
13	114	San Juan Acquisition Adjustment	-	-	-	-	3,124,669	(116,655)	(2,949,603)	175,066		
14		<u>TOTAL Steam Plant (Sum L's 5 Thru 13)</u>	<u>\$ 42,139,906</u>	<u>\$ (15,001,679)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,151,329,502</u>	<u>\$ (35,743,313)</u>	<u>\$ (565,846,911)</u>	<u>\$ 585,482,591</u>	<u>\$ (536,883,398)</u>	<u>\$ (28,963,513)</u>
<u>Other Production Plant</u>												
15	340	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 401,628	\$ -	\$ -	\$ 401,628		
16	341	Structures and Improvements	140,347	-	-	-	1,360,094	(26,056)	(588,742)	771,352		
17	342	Fuel Holders, Products, and Accessories	-	-	-	-	1,164,895	(27,375)	(168,692)	996,203		
18	343	Prime Movers	-	-	-	-	354,047	(5,240)	(292,205)	61,842		
19	344	Generators	346,938	-	-	-	72,289,953	(1,305,308)	(19,431,060)	52,858,893		
20	345	Accessory Electric Equipment	-	-	-	-	4,475,217	(82,792)	(2,036,606)	2,438,611		
21	346	Misc. Power Plant Equipment	-	-	-	-	1,038,310	(28,242)	(490,718)	547,592		
22		<u>TOTAL Other Plant (Sum L's 15 Thru 21)</u>	<u>\$ 487,285</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 81,084,144</u>	<u>\$ (1,475,013)</u>	<u>\$ (23,008,022)</u>	<u>\$ 58,076,122</u>	<u>\$ (21,924,580)</u>	<u>\$ (1,083,442)</u>
23		<u>TOTAL Production Plant (Sum L's 14 & 22)</u>	<u>\$ 42,627,191</u>	<u>\$ (15,001,679)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,232,413,646</u>	<u>\$ (37,218,326)</u>	<u>\$ (588,854,933)</u>	<u>\$ 643,558,713</u>	<u>\$ (558,807,978)</u>	<u>\$ (30,046,955)</u>
TRANSMISSION PLANT												
<u>Transmission Non-EHV (138 KV & Below)</u>												
24	350	Land and Land Rights	\$ -	\$ (36,251)	\$ -	\$ -	\$ 10,889,861	\$ (245,430)	\$ (11,805,718)	\$ (915,857)		
25	352	Structures and Improvements	-	-	(326,793)	-	7,637,979	(190,354)	(8,579,239)	(941,260)		
26	353	Station Equipment	671,767	-	1,475,568	-	120,394,472	(4,200,092)	(119,401,437)	993,035		
27	354	Towers and Fixtures	-	-	-	-	9,811,270	(346,338)	(105,485,671)	(95,674,401)		
28	355	Poles and Fixtures	367,206	-	2,939	-	18,660,391	(838,779)	(13,818,815)	4,841,576		
29	356	Overhead Conductors and Devices	1,265,515	-	784,570	-	17,020,044	(532,634)	(53,065,345)	(36,045,301)		
30		<u>TOTAL Transmission Non-EHV (Sum L's 24 Thru 29)</u>	<u>\$ 2,304,488</u>	<u>\$ (36,251)</u>	<u>\$ 1,936,284</u>	<u>\$ -</u>	<u>\$ 184,414,017</u>	<u>\$ (6,353,626)</u>	<u>\$ (312,156,225)</u>	<u>\$ (127,742,208)</u>		

**EXHIBIT B
TEST YEAR PLANT SCHEDULES - CONT'D
YEAR ENDED DECEMBER 31, 2005**

LINE NO.	ACCT NO.	ACCOUNT NAME	(A) PLANT ADDITIONS	(B) PLANT RETIREMENTS	(C) PLANT ADJUSTMENTS	(D) PLANT TRANSFERS	(E) TOTAL PLANT VALUE	(F) ACCURAL DEPREC'N	(G) ACCUM'D DEPREC'N	(H) NET PLANT VALUE	(I) ACC. DEP. COMPANY WORKPAPERS	(J) ACC. DEP. DIFFERENCE
Transmission EHV (345 KV & Above)												
31	350	Land and Land Rights	\$ -	\$ (102,500)	\$ -	\$ -	\$ 15,045,905	\$ (339,686)	\$ (578,025)	\$ 14,467,880		
32	352	Structures and Improvements	10,719	-	-	-	10,080,976	(245,845)	(480,676)	9,600,300		
33	353	Station Equipment	414,395	-	3,971	-	115,575,862	(4,060,907)	(7,995,625)	107,580,237		
34	354	Towers and Fixtures	53	-	-	-	145,722,526	(5,144,004)	(10,288,052)	135,434,474		
35	355	Poles and Fixtures	-	-	-	-	1,341,221	(60,891)	(121,783)	1,219,438		
36	356	Overhead Conductors and Devices	40,035	-	-	-	66,365,039	(2,209,289)	(4,417,941)	61,947,098		
37	359	Roads & Trails	-	-	(160,601)	-	4,485,615	(91,318)	(2,855,664)	1,629,951		
38		TOTAL Transmission EHV (Sum L's 31 Thru 36)	\$ 465,202	\$ (102,500)	\$ (156,630)	\$ -	\$ 358,617,144	\$ (12,151,941)	\$ (26,737,766)	\$ 331,879,378		
39		TOTAL Transmission Plant (Sum L's 30 & 37)	\$ 2,769,690	\$ (138,751)	\$ 1,779,654	\$ -	\$ 543,031,161	\$ (18,505,568)	\$ (338,893,991)	\$ 204,137,170	\$ (341,776,692)	\$ 2,882,701
DISTRIBUTION PLANT												
40	360	Land and Land Rights	\$ 753,876	\$ -	\$ -	\$ -	\$ 9,514,952	\$ (130,173)	\$ (2,613,993)	\$ 6,900,959		
41	361	Structures and Improvements	1,608,223	-	-	-	6,566,236	(3,711,503)	(5,118,275)	1,447,961		
42	362	Station Equipment	4,405,746	-	-	-	90,931,121	(5,615,221)	(60,657,899)	30,273,222		
43	364	Poles, Towers, and Fixtures	5,749,474	(56,931)	-	-	105,957,203	(3,697,177)	(72,439,456)	33,517,747		
44	365	Overhead Conductors and Devices	4,881,171	(29,242)	-	-	103,021,410	(1,209,623)	(53,116,534)	49,904,876		
45	366	Underground Conduit	-	(10,769)	(306,015)	-	49,172,387	(3,002,092)	(16,174,947)	32,997,440		
46	367	Underground Conductors and Devices	15,311,324	(139,733)	-	-	199,507,392	(6,178,805)	(48,764,179)	150,743,213		
47	368	Line Transformers	14,510,231	(630,084)	-	-	189,099,247	(3,307,241)	(69,801,556)	119,297,691		
48	369	Services	9,047,110	(62,233)	-	-	88,395,733	(1,222,509)	(40,499,850)	47,895,883		
49	370	Meters	3,068,208	-	894,668	-	31,726,620	-	(9,650,386)	22,076,234		
50	371	Installations on Customer Premises	-	-	-	-	-	(386,749)	(386,749)	(386,749)		
51	373	Street Lighting and Signal Systems	494,544	(7,923)	-	-	9,158,128	-	(5,079,527)	4,078,601		
52	374	Asset Retirement Obligation	216,459	-	-	-	216,459	-	-	216,459		
53		TOTAL Distribution Plant (Sum L's 39 Thru 51)	\$ 60,046,366	\$ (936,915)	\$ 588,653	\$ -	\$ 883,266,888	\$ (28,461,092)	\$ (384,303,351)	\$ 498,963,537	\$ (386,659,796)	\$ 2,356,445
GENERAL PLANT												
54	389	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 302,740	\$ -	\$ -	\$ 302,740		
55	390	Structures and Improvements	2,483,742	-	155,548	-	34,316,325	(1,115,288)	(9,906,369)	24,409,956		
56	391	Office Furniture and Equipment	5,756,092	(6,681,627)	-	-	24,727,514	(3,370,460)	(11,732,219)	12,995,295		
57	392	Transportation Equipment	3,658,113	-	204,085	-	34,384,736	(1,531,812)	(15,354,994)	19,029,742		
58	393	Stores Equipment	-	(157,015)	-	-	742,310	(54,749)	(674,809)	67,501		
59	394	Tools, Shop and Garage Equipment	-	(2,233,039)	(135,856)	-	6,168,506	(432,354)	(7,210,809)	(1,042,303)		
60	395	Laboratory Equipment	154,173	(1,241,927)	-	-	3,814,792	(256,290)	(1,461,297)	2,353,495		
61	396	Power Operated Equipment	1,248,183	(37,354)	-	-	9,849,181	(307,817)	(1,481,835)	8,367,346		
62	397	Communication Equipment	1,399,972	(11,320,839)	-	-	23,573,572	(1,903,218)	(14,677,995)	8,895,577		
63	398	Miscellaneous Equipment	144,174	(108,353)	-	-	2,074,778	(102,843)	(970,205)	1,104,573		
64		TOTAL General Plant (Sum L's 53 Thru 62)	\$ 14,844,449	\$ (21,780,154)	\$ 223,777	\$ -	\$ 139,954,454	\$ (9,074,830)	\$ (63,470,531)	\$ 76,483,923	\$ (62,514,299)	\$ (956,232)
65		TOTAL PLANT (Sum L's 4, 23, 38, 52 & 63)	\$ 122,163,380	\$ (37,857,499)	\$ 3,342,084	\$ -	\$ 2,857,083,735	\$ (93,259,816)	\$ (1,375,522,805)	\$ 1,481,560,930	\$ (1,349,758,765)	\$ (25,764,040)
									Company Workpapers	\$ (1,349,758,766)		
									Difference	<u>\$ (25,764,039)</u>		

EXHIBIT B
TEST YEAR PLANT SCHEDULES - CONT'D
TEST-YEAR ENDED DECEMBER 31, 2006

LINE NO.	ACCT NO.	(A) ACCOUNT NAME	(B) PLANT ADDITIONS	(C) PLANT RETIREMTS	(D) PLANT ADJUSTM'TS	(E) PLANT TRANSFERS	(F) TOTAL PLANT VALUE	(G) ACCURAL DEPRECN	(H) ACCUM'D DEPRECN	(I) NET PLANT VALUE	(J) ACC. DEP. COMPANY WORKPAPERS	(K) ACC. DEP. DIFFERENCE
INTANGIBLE PLANT												
1	301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 29,362	\$ -	\$ -	\$ 29,362		
2	302	Franchises and Consents	-	-	-	-	147,884	-	-	147,884		
3	303	Miscellaneous Intangible Plant	20,180,040	-	(22,582)	-	78,397,798	-	-	78,397,798		
4		TOTAL Intangible Plant (Sum L's 1, 2, 3)	\$ 20,180,040	\$ -	\$ (22,582)	\$ -	\$ 78,575,044	\$ -	\$ -	\$ 78,575,044	\$ -	\$ -
PRODUCTION PLANT												
Steam Production Plant												
5	310	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 5,878,540	\$ (116,983)	\$ (1,983,979)	\$ 3,894,561		
6	311	Structures and Improvements	160,631	-	(3,385)	-	121,134,420	(3,631,674)	(52,071,940)	69,062,480		
7	312	Boiler Plant Equipment	20,892,004	-	(5,602,632)	-	707,073,200	(23,011,198)	(370,984,524)	336,088,676		
8	313	Engines and Engine-Driven Generators	-	-	-	-	-	-	-	-		
9	314	Turbogenerator Units	3,963,103	-	(486,613)	-	231,204,768	(6,608,636)	(120,818,315)	110,386,453		
10	315	Accessory Electric Equipment	769,892	-	(76,095)	-	82,685,481	(2,206,674)	(42,050,216)	40,635,265		
11	316	Misc. Power Plant Equipment	429,681	-	(30,538)	-	19,877,557	(796,958)	(11,299,326)	8,578,231		
12	317	Asset Retm't Costs for Steam Production	-	-	-	-	366,915	(8,916)	(70,047)	296,868		
13	114	San Juan Acquisition Adjustment	-	-	-	-	3,124,669	(116,855)	(3,066,258)	58,411		
14		TOTAL Steam Plant (Sum L's 5 Thru 13)	\$ 26,215,311	\$ -	\$ (6,199,263)	\$ -	\$ 1,171,345,550	\$ (36,497,694)	\$ (602,344,605)	\$ 569,000,945	\$ (544,672,310)	\$ (57,672,295)
Other Production Plant												
15	340	Land and Land Rights	\$ 1,526,387	\$ -	\$ -	\$ -	\$ 1,928,015	\$ -	\$ -	\$ 1,928,015		
16	341	Structures and Improvements	12,840,376	-	-	-	14,200,470	(157,162)	(745,904)	13,454,566		
17	342	Fuel Holders, Products, and Accessories	11,430,397	-	-	-	12,595,292	(161,682)	(330,374)	12,264,918		
18	343	Prime Movers	-	-	-	-	354,047	(5,240)	(297,445)	56,602		
19	344	Generators	15,646,491	-	-	-	87,936,444	(1,450,049)	(20,881,109)	67,055,335		
20	345	Accessory Electric Equipment	-	-	-	-	4,475,217	(82,792)	(2,119,397)	2,355,820		
21	346	Misc. Power Plant Equipment	7,347,169	-	-	-	8,385,479	(128,164)	(618,881)	7,766,598		
22		TOTAL Other Plant (Sum L's 15 Thru 21)	\$ 48,790,820	\$ -	\$ -	\$ -	\$ 129,874,964	\$ (1,985,088)	\$ (24,993,110)	\$ 104,881,854	\$ (23,682,119)	\$ (1,310,991)
23		TOTAL Production Plant (Sum L's 14 & 22)	\$ 75,006,131	\$ -	\$ (6,199,263)	\$ -	\$ 1,301,220,514	\$ (38,482,782)	\$ (627,337,715)	\$ 673,882,799	\$ (568,354,429)	\$ (58,983,286)
TRANSMISSION PLANT												
Transmission Non-EHV (138 KV & Below)												
24	350	Land and Land Rights	\$ 1,498	\$ -	\$ 1,501	\$ (116,498)	\$ 10,776,362	\$ (243,745)	\$ (12,049,463)	\$ (1,273,101)		
25	352	Structures and Improvements	-	-	(3,812)	-	7,634,167	(186,320)	(8,765,559)	(1,131,392)		
26	353	Station Equipment	3,963,949	-	-	-	124,358,421	(4,307,651)	(123,709,088)	649,333		
27	354	Towers and Fixtures	32,320	-	-	-	9,843,590	(346,908)	(105,832,579)	(95,988,989)		
28	355	Poles and Fixtures	15,047	-	-	-	18,675,438	(847,523)	(14,666,339)	4,009,099		
29	356	Overhead Conductors and Devices	-	-	(316,584)	-	16,703,460	(561,496)	(53,626,842)	(36,923,382)		
30		TOTAL Transmission Non-EHV (Sum L's 24 Thru 29)	\$ 4,012,814	\$ -	\$ (318,895)	\$ (116,498)	\$ 187,991,438	\$ (6,493,644)	\$ (318,649,869)	\$ (130,658,431)		

**EXHIBIT B
TEST YEAR PLANT SCHEDULES - CONT'D
TEST-YEAR ENDED DECEMBER 31, 2006**

LINE NO.	ACCT NO.	ACCOUNT NAME	(A) PLANT ADDITIONS	(B) PLANT RETIREMENTS	(C) PLANT ADJUSTMENTS	(D) PLANT TRANSFERS	(E) TOTAL PLANT VALUE	(F) ACCURAL DEPRECN	(G) ACCUM'D DEPRECN	(H) NET PLANT VALUE	(I) ACC. DEP. COMPANY WORKPAPERS	(J) ACC. DEP. DIFFERENCE
Transmission EHV (345 KV & Above)												
31	350	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 15,045,905	\$ (338,533)	\$ (916,558)	\$ 14,129,347		
32	352	Structures and Improvements	-	-	(763)	-	10,080,213	(245,967)	(726,642)	9,353,571		
33	353	Station Equipment	18,757,841	-	-	-	134,333,703	(4,398,408)	(12,394,034)	121,939,669		
34	354	Towers and Fixtures	88,179	-	-	-	145,810,705	(5,145,562)	(15,433,614)	130,377,091		
35	355	Poles and Fixtures	-	-	-	-	1,341,221	(60,891)	(182,674)	1,158,547		
36	356	Overhead Conductors and Devices	104,279	-	-	-	66,469,318	(2,211,692)	(6,629,633)	59,839,685		
37	359	Roads & Trails	172,538	-	-	-	4,658,153	(91,438)	(2,947,101)	1,711,052		
38		TOTAL Transmission EHV (Sum L's 31 Thru 36)	\$ 19,122,837	\$ -	\$ (763)	\$ -	\$ 377,739,218	\$ (12,492,490)	\$ (39,230,257)	\$ 338,508,961		
39		TOTAL Transmission Plant (Sum L's 30 & 37)	\$ 23,135,651	\$ -	\$ (319,658)	\$ (116,498)	\$ 565,730,656	\$ (18,986,134)	\$ (357,880,125)	\$ 207,850,531	\$ (360,876,612)	\$ 2,996,487
DISTRIBUTION PLANT												
40	360	Land and Land Rights	\$ -	\$ -	\$ (88,834)	\$ 432,627	\$ 9,858,745	\$ (215,048)	\$ (2,829,041)	\$ 7,029,704		
41	361	Structures and Improvements	-	-	(284,142)	-	6,282,094	(156,750)	(5,275,024)	1,007,070		
42	362	Station Equipment	4,520,539	-	-	-	95,451,660	(3,960,634)	(64,618,533)	30,833,127		
43	364	Poles, Towers, and Fixtures	7,148,953	-	(120,798)	-	112,985,358	(5,999,026)	(78,438,482)	34,546,876		
44	365	Overhead Conductors and Devices	3,900,846	-	(163,714)	-	106,758,542	(3,838,973)	(56,955,507)	49,803,035		
45	366	Underground Conduit	182,260	-	(12,163)	-	49,342,484	(1,147,698)	(17,322,646)	32,019,838		
46	367	Underground Conductors and Devices	14,098,127	-	(230,975)	-	213,374,544	(3,364,988)	(52,129,167)	161,245,377		
47	368	Line Transformers	14,963,571	-	(933,522)	-	203,129,296	(6,628,662)	(76,430,218)	126,699,078		
48	369	Services	4,494,204	-	(870,175)	-	92,019,762	(3,454,957)	(43,954,807)	48,064,955		
49	370	Meters	2,632,000	-	(1,476,831)	-	32,881,789	(1,224,329)	(10,874,716)	22,007,073		
50	371	Installations on Customer Premises	-	-	-	-	-	-	(386,749)	(386,749)		
51	373	Street Lighting and Signal Systems	228,662	-	(52,374)	-	9,334,416	(412,384)	(5,491,910)	3,842,506		
52	374	Asset Retirement Obligation	-	-	-	-	216,459	-	-	216,459		
53		TOTAL Distribution Plant (Sum L's 39 Thru 51)	\$ 52,169,162	\$ -	\$ (4,233,528)	\$ 432,627	\$ 931,635,149	\$ (30,403,449)	\$ (414,706,800)	\$ 516,928,349	\$ (410,531,529)	\$ (4,175,271)
GENERAL PLANT												
54	389	Land and Land Rights	\$ -	\$ -	\$ -	\$ -	\$ 302,740	\$ -	\$ -	\$ 302,740		
55	390	Structures and Improvements	1,430,472	-	(322,328)	-	35,424,469	(1,178,619)	(11,084,988)	24,339,481		
56	391	Office Furniture and Equipment	3,938,026	-	(2,534,876)	-	26,130,664	(3,402,412)	(15,134,631)	10,996,033		
57	392	Transportation Equipment	5,229,943	-	(2,653,793)	-	36,960,886	(1,683,757)	(17,038,750)	19,922,136		
58	393	Stores Equipment	291,468	-	(45,357)	-	988,421	(57,720)	(732,529)	255,892		
59	394	Tools, Shop and Garage Equipment	179,591	-	(203,478)	-	6,144,619	(362,006)	(7,572,814)	(1,428,195)		
60	395	Laboratory Equipment	656,226	-	(197,584)	-	4,273,434	(237,794)	(1,699,091)	2,574,343		
61	396	Power Operated Equipment	-	-	(174,507)	-	9,674,674	(325,072)	(1,806,907)	7,867,767		
62	397	Communication Equipment	6,310,553	-	(48,226)	-	29,835,899	(1,781,206)	(16,459,201)	13,376,698		
63	398	Miscellaneous Equipment	2,527,532	-	(20,120)	-	4,582,190	(166,424)	(1,136,629)	3,445,561		
64		TOTAL General Plant (Sum L's 53 Thru 62)	\$ 20,563,811	\$ -	\$ (6,200,269)	\$ -	\$ 154,317,996	\$ (9,195,010)	\$ (72,665,541)	\$ 81,652,455	\$ (67,626,970)	\$ (5,038,571)
65		TOTAL PLANT (Sum L's 4, 23, 38, 52 & 63)	\$ 191,054,795	\$ -	\$ (16,975,300)	\$ 316,129	\$ 3,031,479,359	\$ (97,067,376)	\$ (1,472,590,181)	\$ 1,558,889,178	\$ (1,407,389,540)	\$ (65,200,641)
66									Company Workpapers	\$ (1,407,389,540)	\$ (65,200,641)	
67									Difference	\$ (65,200,641)	\$ (8,938,932)	2004
69										\$ (39,436,602)	\$ (16,825,107)	2005
70										\$ (65,200,641)	\$ (39,436,602)	2006

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Tucson Electric Power Company
Docket No. E-01933A-07-0402
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		REVENUE REQUIREMENT ACC JURISDICTIONAL (Thousands of Dollars)					
LINE NO.	DESCRIPTION	(A) COMPANY ORIGINAL COST	(B) COMPANY RCND	(C) COMPANY FAIR VALUE	(D) RUCO ORIGINAL COST	(E) RUCO RCND	(F) RUCO FAIR VALUE
1	Adjusted Rate Base	\$ 982,734	\$ 1,849,295	\$ 1,416,014	\$ 936,123	\$ 1,783,296	\$ 1,359,709
2	Adjusted Operating Income (Loss)	\$ (13,173)	\$ (13,173)	\$ (13,173)	\$ 50,824	\$ 50,824	\$ 50,824
3	Current Rate Of Return (Line 2 / Line 1)	-1.34%	-0.71%	-0.93%	5.43%	2.85%	3.74%
4	Required Operating Income (Line 5 X Line 1)	\$ 82,069	\$ 82,069	\$ 82,069	\$ 72,667	\$ 72,667	\$ 72,667
5	Required Rate Of Return	8.35%	4.44%	5.80%	7.76%	4.07%	5.34%
6	Operating Income Deficiency (Line 4 - Line 2)	\$ 95,242	\$ 95,242	\$ 95,242	\$ 21,843	\$ 21,843	\$ 21,843
7	Gross Revenue Conversion Factor (Schedule RLM-1, Page 3)	1.6609	1.6609	1.6609	1.6598	1.6598	1.6598
8	Increase In Gross Revenue Requirement (Line 7 X Line 6)	\$ 158,186	\$ 158,186	\$ 158,186	\$ 36,254	\$ 36,254	\$ 36,254
9	Adjusted Test Year Revenue	\$ 712,731	\$ 712,731	\$ 712,731	\$ 897,212	\$ 897,212	\$ 897,212
10	Proposed Annual Revenue Requirement (Line 8 + Line 9)	\$ 870,917	\$ 870,917	\$ 870,917	\$ 933,466	\$ 933,466	\$ 933,466
11	Required Percentage Increase In Revenue (Line 8 / Line 9)	22.19%	22.19%	22.19%	4.04%	4.04%	4.04%
12	Rate Of Return On Common Equity	11.39%	11.39%	11.39%	9.44%	9.44%	9.44%

References:

Columns (A) Thru (C): Company Schedule A-1, C-1 And D-1
Column (D): Schedules RLM-1, Page 2, RLM-2, RLM-7 And RLM-18
Column (E): Schedule RLM-2, Column (F)
Column (F): Average Of Column (D) + Column (E)

GROSS REVENUE CONVERSION FACTOR

LINE NO.	DESCRIPTION	REFERENCE	(A)
CALCULATION OF GROSS REVENUE CONVERSION FACTOR:			
1	Revenue		100.0%
2	Less: Uncollectibles	Company Response To Staff Data Request 1.85	0.25%
3	Subtotal	Line 1 - Line 2	99.7%
4	Less: Combined Federal And State Tax Rate	Line 14	39.5%
5	Subtotal	Line 3 - Line 4	60.25%
6	Revenue Conversion Factor	Line 1 / Line 5	1.6598
CALCULATION OF EFFECTIVE TAX RATE:			
7	Arizona Taxable Income		100.0%
8	Arizona State Income Tax Rate		7.1%
9	Federal Taxable Income	Line 7 - Line 8	92.9%
10	Applicable Federal Income Tax Rate		35.0%
11	Effective Federal Income Tax Rate	Line 9 X Line 10	32.5%
12	Subtotal	Line 8 + Line 11	39.6%
13	Revenue Less Uncollectibles	Line 3	99.7%
14	Combined Federal And State Income Tax Rate	Line 12 X Line 13	39.5%

FAIR VALUE RATE BASE - OCRB / RCND (50/50 SPLIT)
ACC JURISDICTIONAL
(Thousands of Dollars)

LINE NO.	DESCRIPTION	(A) COMPANY OCRB	(B) COMPANY RCND	(C) COMPANY FVRB	(D) OCRB/RCND % DIFF.	(E) RUCO OCRB	(F) RUCO RCND	(G) RUCO FVRB
1	Gross Utility Plant In Service	\$ 2,115,571	\$ 4,184,249	\$ 3,149,910	197.78%	\$ 2,219,459	\$ 4,389,723	\$ 3,304,591
2	Accumulated Depreciation	(1,026,758)	(2,062,696)	(1,544,727)	200.89%	(1,159,791)	(2,329,951)	(1,744,871)
3	Net Utility Plant In Service	<u>\$ 1,088,813</u>	<u>\$ 2,121,553</u>	<u>\$ 1,605,183</u>		<u>\$ 1,059,668</u>	<u>\$ 2,059,772</u>	<u>\$ 1,559,720</u>
4	Plant Held For Future Use	\$ -	\$ -	\$ -	100.00%	\$ -	\$ -	\$ -
5	Total Net Utility Plant	<u>\$ 1,088,813</u>	<u>\$ 2,121,553</u>	<u>\$ 1,605,183</u>		<u>\$ 1,059,668</u>	<u>\$ 2,059,772</u>	<u>\$ 1,559,720</u>
Deductions:								
6	Cust. Advances For Const.	\$ (5,978)	\$ (6,635)	\$ (6,307)	110.99%	\$ (5,978)	\$ (6,635)	\$ (6,307)
7	Customer Deposits	(12,538)	(12,538)	(12,538)	100.00%	(12,538)	(12,538)	(12,538)
8	Def'd Credit - Cont'd Plt & Retm't Oblig.	(5,028)	(5,028)	(5,028)	100.00%	(5,028)	(5,028)	(5,028)
9	Acc. Deferred Income Taxes	(160,264)	(325,785)	(243,025)	203.28%	(147,437)	(299,711)	(223,574)
10	Total Deductions	<u>\$ (183,808)</u>	<u>\$ (349,986)</u>	<u>\$ (266,897)</u>		<u>\$ (170,981)</u>	<u>\$ (323,912)</u>	<u>\$ (247,447)</u>
11	Allowance - Working Capital	\$ 30,273	\$ 30,273	\$ 30,273	100.00%	\$ 33,224	\$ 33,224	\$ 33,224
12	Regulatory Assets	\$ 47,455	\$ 47,455	\$ 47,455	100.00%	\$ 14,213	\$ 14,213	\$ 14,213
13	Regulatory Liability	\$ -	\$ -	\$ -	100.00%	\$ -	\$ -	\$ -
14	TOTAL TEST YEAR RATE BASE	<u>\$ 982,733</u>	<u>\$ 1,849,295</u>	<u>\$ 1,416,014</u>		<u>\$ 936,123</u>	<u>\$ 1,783,296</u>	<u>\$ 1,359,709</u>

References:

- Columns (A) (B) (C): Company Schedule B-1
- Column (D): Column (B) / Column (A)
- Column (E): Schedule RLM-3, Column (C)
- Column (F): Column (D) X Column (E)
- Column (G): Average Of Column (E) + Column (F)

ORIGINAL COST RATE BASE STATEMENT

(Thousands of Dollars)

LINE NO.	DESCRIPTION	(A)	(B)	(C)	(D)
		COMPANY FILED AS OCRB	RUCO ADJUSTMENTS	RUCO ADJUSTED AS OCRB	RUCO ADJUSTED OCRB ACC JURISDICTIONAL
1	Gross Utility Plant In Service	\$ 2,880,566	\$ 141,454	\$ 3,022,020	\$ 2,219,459
2	Accumulated Depreciation	(1,493,988)	(193,570)	(1,687,558)	(1,159,791)
3	Net Utility Plant In Service	<u>\$ 1,386,578</u>	<u>\$ (52,116)</u>	<u>\$ 1,334,462</u>	<u>\$ 1,059,668</u>
4	Plant Held For Future Use	\$ 4,014	\$ -	\$ 4,014	\$ -
5	Total Net Utility Plant	<u>\$ 1,390,592</u>	<u>\$ (52,116)</u>	<u>\$ 1,338,476</u>	<u>\$ 1,059,668</u>
Deductions:					
6	Cust. Advances For Const.	\$ (5,978)	\$ -	\$ (5,978)	\$ (5,978)
7	Customer Deposits	(12,538)	-	(12,538)	(12,538)
8	Def'd Credit - Cont'd Plt & Retm't Oblig.	(6,823)	-	(6,823)	(5,028)
9	Acc. Deferred Income Taxes	(217,503)	17,408	(200,095)	(147,437)
10	Total Deductions	<u>\$ (242,842)</u>	<u>\$ 17,408</u>	<u>\$ (225,434)</u>	<u>\$ (170,981)</u>
11	Allowance - Working Capital	\$ 40,488	\$ 3,946	\$ 44,434	\$ 33,224
12	Regulatory Assets	\$ 47,455	\$ (33,242)	\$ 14,213	\$ 14,213
13	Regulatory Liability	\$ -	\$ -	\$ -	\$ -
14	TOTAL OCRB	<u>\$ 1,235,693</u>	<u>\$ (64,004)</u>	<u>\$ 1,171,689</u>	<u>\$ 936,123</u>

References:

- Column (A): - Company Schedule B-2
- Column (B): - RUCO Adjustments (See RLM-4, Columns (B) Thru (G))
- Column (C): - Sum Of Columns (A) And (B)
- Column (D): - Column (C) Multiplied By The Same Ratios As TEP's Percentage ACC Jurisdiction Is To Total Company

SUMMARY OF ORIGINAL COST RATE BASE

(Thousands of Dollars)

LINE NO.	DESCRIPTION	(A) COMPANY FILED AS OCRB	(B) ADJ. NO. 1 ACCUMULATED DEPRECIATION TESTIMONY-RLM	(C) ADJ. NO. 2 SPRINGERVILLE UNIT 1 TESTIMONY-MDC	(D) ADJ. NO. 3 LUNA PLANT TESTIMONY-MDC	(E) ADJ. NO. 4 REGULATORY ASSETS TESTIMONY-MDC	(F) ADJ. NO. 5 FAS 143 WRITE-OFF TESTIMONY-MDC	(G) ADJ. NO. 6 ALLOWANCE FOR WORKING CAPITAL SCH. RLM-6	(H) RUCO ADJUSTED AS OCRB
1	Gross Utility Plant In Service	\$ 2,880,566	\$ -	\$ 92,524	\$ 48,930	\$ -	\$ -	\$ -	\$ 3,022,020
2	Accumulated Depreciation	(1,493,988)	(49,504)	(30,368)	(891)	-	(112,807)	-	(1,687,558)
3	Net Utility Plant In Service	<u>\$ 1,386,578</u>	<u>\$ (49,504)</u>	<u>\$ 62,156</u>	<u>\$ 48,039</u>	<u>\$ -</u>	<u>\$ (112,807)</u>	<u>\$ -</u>	<u>\$ 1,334,462</u>
4	Plant Held For Future Use	\$ 4,014	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,014
5	Total Net Utility Plant	<u>\$ 1,390,592</u>	<u>\$ (49,504)</u>	<u>\$ 62,156</u>	<u>\$ 48,039</u>	<u>\$ -</u>	<u>\$ (112,807)</u>	<u>\$ -</u>	<u>\$ 1,338,477</u>
Deductions:									
6	Cust. Advances For Const.	\$ (5,978)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (5,978)
7	Customer Deposits	(12,538)	-	-	-	-	-	-	(12,538)
8	Def'd Credit - Plt & Retm't	(6,823)	-	-	-	-	-	-	(6,823)
9	Acc. Deferred Income Taxes	(217,503)	19,554	(1,764)	(382)	-	-	-	(200,095)
10	Total Deductions	<u>\$ (242,842)</u>	<u>\$ 19,554</u>	<u>\$ (1,764)</u>	<u>\$ (382)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (225,434)</u>
11	Allowance - Working Capital	\$ 40,488	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,946	\$ 44,434
12	Regulatory Assets	\$ 47,455	\$ -	\$ -	\$ -	\$ (33,242)	\$ -	\$ -	\$ 14,213
13	Regulatory Liability	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	TOTAL OCRB	<u>\$ 1,235,693</u>	<u>\$ (29,949)</u>	<u>\$ 60,392</u>	<u>\$ 47,657</u>	<u>\$ (33,242)</u>	<u>\$ (112,807)</u>	<u>\$ 3,946</u>	<u>\$ 1,171,689</u>

References:

- Column (A): Company Schedule B-1
- Columns (B) Thru (G): RUCO Rate Base Adjustments
- Column (H): Sum Of Columns (A) Through (G)

**TEST YEAR PLANT SCHEDULES
PRO FORMA ADJUSTMENTS TO TEST-YEAR ENDED DECEMBER 31, 2006**

LINE NO.	ACCT NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			GROSS PLANT	ACCUM. DEP.	RUCO ADJ. NO. 1 ACCUMULATED DEPRECIATION R/LM WP'S	RUCO ADJ. NO. 2 SPRINGVILLE UNIT 1 GROSS PLANT TESTIMONY-MDC	ACCUM. DEP. TESTIMONY-MDC	RUCO ADJ. NO. 3 LUNA PLANT GROSS PLANT TESTIMONY-MDC	ACCUM. DEP. TESTIMONY-MDC	RUCO ADJ. NO. 5 FAS 143 WRITE-OFF TESTIMONY-MDC	TOTAL PLANT VALUE	ACCUM'D DEPRECN	NET PLANT VALUE
INTANGIBLE PLANT													
1	301	Organization	\$ 29,362	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,362	\$ -	\$ 29,362
2	302	Franchises and Consents	147,884	(147,884)	-	-	-	-	-	(11,237)	147,884	(159,121)	(11,237)
3	303	Miscellaneous Intangible Plant	68,762,926	(37,114,783)	-	234,384	(259,958)	-	-	(2,820,181)	68,997,310	(40,194,922)	28,802,388
4		TOTAL Intangible Plant	\$ 68,940,172	\$ (37,262,667)	\$ -	\$ 234,384	\$ (259,958)	\$ -	\$ -	\$ (2,831,418)	\$ 69,174,556	\$ (40,354,043)	\$ 28,820,513
PRODUCTION PLANT													
Steam Production Plant													
5	310	Land and Land Rights	\$ 3,169,168	\$ (1,012,696)	\$ 390,382	\$ 2,709,372	\$ (1,288,605)	\$ -	\$ -	\$ (76,950)	\$ 5,878,540	\$ (1,987,870)	\$ 3,890,670
6	311	Structures and Improvements	99,277,925	(57,575,525)	(3,181,865)	21,856,495	(12,760,129)	-	-	(4,374,898)	121,134,420	(77,892,417)	43,242,003
7	312	Boiler Plant Equipment	662,377,491	(354,059,358)	(33,997,147)	44,695,709	(8,520,420)	-	-	(26,903,334)	707,073,200	(423,480,259)	283,592,941
8	313	Engines and Engine-Driven Generators	-	-	-	-	-	-	-	-	-	-	-
9	314	Turbogenerator Units	218,716,218	(113,122,101)	(8,948,532)	12,488,550	(3,465,561)	-	-	(8,595,626)	231,204,768	(134,131,819)	97,072,949
10	315	Accessory Electric Equipment	81,654,743	(43,596,052)	(2,479,779)	1,030,738	(212,503)	-	-	(3,312,662)	82,685,481	(49,600,997)	33,084,484
11	316	Misc. Power Plant Equipment	19,036,662	(10,453,046)	(1,365,514)	840,896	(193,805)	-	-	(794,279)	19,877,558	(12,806,643)	7,070,915
12	317	Asset Retmt Costs for Steam Production	344,128	(185,057)	(9,963)	-	-	22,787	(242)	(14,062)	366,915	(209,323)	157,592
13	114	San Juan Acquisition Adjustment	3,124,669	(2,860,427)	-	-	-	-	-	(217,351)	3,124,669	(3,077,778)	46,891
14		TOTAL Steam Plant	\$ 1,087,701,004	\$ (582,864,262)	\$ (49,592,418)	\$ 83,621,760	\$ (26,441,023)	\$ 22,787	\$ (242)	\$ (44,289,161)	\$ 1,171,345,551	\$ (703,187,106)	\$ 468,158,445
Other Production Plant													
15	340	Land and Land Rights	\$ 401,628	\$ -	\$ -	\$ -	\$ -	\$ 1,526,387	\$ (27,787)	\$ -	\$ 1,928,015	\$ (27,787)	\$ 1,900,228
16	341	Structures and Improvements	1,360,094	(636,837)	45,964	-	-	12,840,376	(233,748)	(48,390)	14,200,470	(873,011)	13,327,459
17	342	Fuel Holders, Products, and Accessories	1,164,895	(197,799)	3,655	-	-	11,430,397	(208,081)	(15,030)	12,595,292	(417,255)	12,178,037
18	343	Prime Movers	354,047	(347,068)	-	-	-	-	-	(26,372)	354,047	(373,440)	(19,393)
19	344	Generators	62,855,652	(22,186,621)	22,444	-	-	15,622,018	(284,386)	(1,685,859)	78,477,670	(24,134,422)	54,343,248
20	345	Accessory Electric Equipment	4,475,217	(2,256,626)	51,299	-	-	-	-	(171,471)	4,475,217	(2,376,798)	2,098,419
21	346	Misc. Power Plant Equipment	1,038,310	(513,791)	(34,779)	-	-	7,347,169	(133,749)	(39,041)	8,385,479	(721,360)	7,664,119
22		TOTAL Other Plant	\$ 71,649,843	\$ (26,138,742)	\$ 88,583	\$ -	\$ -	\$ 48,766,347	\$ (887,751)	\$ (1,986,162)	\$ 120,416,190	\$ (28,924,072)	\$ 91,492,118
23		TOTAL Production Plant	\$ 1,159,350,847	\$ (609,003,004)	\$ (49,503,835)	\$ 83,621,760	\$ (26,441,023)	\$ 48,789,134	\$ (887,993)	\$ (46,275,323)	\$ 1,291,761,741	\$ (732,111,178)	\$ 559,650,563
TRANSMISSION PLANT													
Transmission Non-EHV (138 KV & Below)													
24	350	Land and Land Rights	\$ 10,776,362	\$ (3,933,982)	\$ -	\$ 8,686	\$ -	\$ -	\$ -	\$ (298,925)	\$ 10,785,048	\$ (4,232,907)	\$ 6,552,141
25	352	Structures and Improvements	7,634,167	(3,082,538)	-	-	-	-	-	(234,228)	7,634,167	(3,316,766)	4,317,401
26	353	Station Equipment	124,358,421	(64,239,317)	-	-	-	141,051	(3,127)	(4,881,249)	124,499,472	(69,123,693)	55,375,779
27	354	Towers and Fixtures	9,843,590	(9,179,276)	-	-	-	-	-	(697,491)	9,843,590	(9,876,767)	(33,177)
28	355	Poles and Fixtures	18,675,438	(13,689,183)	-	-	-	-	-	(1,040,178)	18,675,438	(14,729,361)	3,946,077
29	356	Overhead Conductors and Devices	16,703,460	(9,777,611)	-	-	-	-	-	(742,955)	16,703,460	(10,520,566)	6,182,894
30		TOTAL Transmission Non-EHV	\$ 187,991,438	\$ (103,901,907)	\$ -	\$ 8,686	\$ -	\$ 141,051	\$ (3,127)	\$ (7,895,026)	\$ 188,141,175	\$ (111,800,060)	\$ 76,341,115

**TEST YEAR PLANT SCHEDULES
PRO FORMA ADJUSTMENTS TO TEST-YEAR ENDED DECEMBER 31, 2006**

LINE NO.	ACCT NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
			GROSS PLANT	ACCUM. DEP.	RUCO ADJ. NO. 1 ACCUMULATED DEPRECIATION RLM WP'S	RUCO ADJ. NO. 2 SPRINGVILLE UNIT 1 GROSS PLANT TESTIMONY-MDC	ACCUM. DEP.	RUCO ADJ. NO. 3 LUNA PLANT GROSS PLANT TESTIMONY-MDC	ACCUM. DEP.	RUCO ADJ. NO. 5 FAS 143 WRITE-OFF TESTIMONY-MDC	TOTAL PLANT VALUE	ACCUM'D DEPRECN	NET PLANT VALUE
Transmission EHV (345 KV & Above)													
31	350	Land and Land Rights	\$ 15,037,219	\$ (9,104,523)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (691,811)	\$ 15,037,219	\$ (9,796,334)	\$ 5,240,885
32	352	Structures and Improvements	10,080,213	(6,412,850)	-	-	-	-	-	(487,283)	10,080,213	(6,900,133)	3,180,080
33	353	Station Equipment	134,192,652	(74,118,405)	-	-	-	-	-	(5,631,915)	134,192,652	(79,750,320)	54,442,332
34	354	Towers and Fixtures	145,810,705	(112,092,110)	-	-	-	-	-	(8,517,361)	145,810,705	(120,609,471)	25,201,234
35	355	Poles and Fixtures	1,341,221	(1,162,682)	-	-	-	-	-	(88,347)	1,341,221	(1,251,029)	90,192
36	356	Overhead Conductors and Devices	66,469,318	(51,136,689)	-	-	-	-	-	(3,885,641)	66,469,318	(55,022,330)	11,446,988
37	359	Roads & Trails	4,658,153	(2,944,319)	-	-	-	-	-	(223,725)	4,658,153	(3,168,044)	1,490,109
38		TOTAL Transmission EHV	\$ 377,589,481	\$ (256,971,578)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19,526,082)	\$ 377,589,481	\$ (276,497,666)	\$ 101,091,821
39		TOTAL Transmission Plant	\$ 565,580,919	\$ (360,873,485)	\$ -	\$ 8,686	\$ -	\$ 141,051	\$ (3,127)	\$ (27,421,108)	\$ 565,730,656	\$ (388,297,720)	\$ 177,432,936
DISTRIBUTION PLANT													
40	360	Land and Land Rights	\$ 9,858,745	\$ (3,742,566)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (284,380)	\$ 9,858,745	\$ (4,026,946)	\$ 5,831,799
41	361	Structures and Improvements	6,282,094	(1,745,626)	-	-	-	-	-	(132,642)	6,282,094	(1,878,268)	4,403,826
42	362	Station Equipment	95,451,660	(62,914,013)	-	-	-	-	-	(4,780,545)	95,451,660	(67,694,558)	27,757,102
43	364	Poles, Towers, and Fixtures	112,985,358	(80,393,163)	-	-	-	-	-	(6,108,705)	112,985,358	(86,501,868)	26,483,490
44	365	Overhead Conductors and Devices	106,758,542	(59,293,992)	-	-	-	-	-	(4,505,476)	106,758,542	(63,799,468)	42,959,074
45	366	Underground Conduit	49,342,484	(15,411,170)	-	-	-	-	-	(1,171,024)	49,342,484	(16,582,194)	32,760,290
46	367	Underground Conductors and Devices	213,374,544	(48,689,625)	-	-	-	-	-	(3,699,700)	213,374,544	(52,389,325)	160,985,219
47	368	Line Transformers	203,129,296	(80,023,005)	-	-	-	-	-	(6,080,578)	203,129,296	(86,103,583)	117,025,713
48	369	Services	92,019,762	(42,610,100)	-	-	-	-	-	(3,237,745)	92,019,762	(45,847,845)	46,171,917
49	370	Meters	32,881,789	(11,171,975)	-	-	-	-	-	(848,907)	32,881,789	(12,020,882)	20,860,907
50	371	Installations on Customer Premises	-	-	-	-	-	-	-	-	-	-	-
51	373	Street Lighting and Signal Systems	9,334,416	(5,838,098)	-	-	-	-	-	(443,610)	9,334,416	(6,281,708)	3,052,708
52	374	Asset Retirement Obligation	216,459	(183,358)	-	-	-	-	-	(13,933)	216,459	(197,291)	19,168
53		TOTAL Distribution Plant	\$ 931,635,149	\$ (412,016,691)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (31,307,244)	\$ 931,635,149	\$ (443,323,935)	\$ 488,311,214
GENERAL PLANT													
54	389	Land and Land Rights	\$ 302,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 302,740	\$ -	\$ 302,740
55	390	Structures and Improvements	35,331,795	(11,701,598)	-	92,674	16,877	-	-	(889,150)	35,424,469	(12,573,871)	22,850,598
56	391	Office Furniture and Equipment	25,057,825	(11,647,647)	-	1,072,839	(839,178)	-	-	(885,051)	26,130,664	(13,371,876)	12,758,788
57	392	Transportation Equipment	36,960,886	(20,376,114)	-	-	-	-	-	(1,548,287)	36,960,886	(21,924,401)	15,036,485
58	393	Stores Equipment	787,309	(482,899)	-	201,112	(211,417)	-	-	(36,693)	988,421	(731,009)	257,412
59	394	Tools, Shop and Garage Equipment	4,506,445	(1,920,381)	-	1,638,174	(986,481)	-	-	(145,921)	6,144,619	(3,052,783)	3,091,836
60	395	Laboratory Equipment	3,619,398	(1,183,270)	-	654,036	(320,650)	-	-	(89,911)	4,273,434	(1,593,831)	2,679,603
61	396	Power Operated Equipment	7,368,515	(1,298,100)	-	2,306,159	(475,286)	-	-	(98,637)	9,674,674	(1,872,023)	7,802,651
62	397	Communication Equipment	29,097,434	(16,165,626)	-	738,465	(417,838)	-	-	(1,228,351)	29,835,899	(17,811,815)	12,024,084
63	398	Miscellaneous Equipment	2,626,329	(656,781)	-	1,955,861	(432,974)	-	-	(49,906)	4,582,190	(1,139,661)	3,442,529
64		TOTAL General Plant	\$ 145,658,676	\$ (65,432,416)	\$ -	\$ 8,659,320	\$ (3,666,947)	\$ -	\$ -	\$ (4,971,907)	\$ 154,317,996	\$ (74,071,270)	\$ 80,246,726
65		SUB-TOTAL PLANT	\$ 2,871,165,763	\$ (1,484,588,263)	\$ (49,503,835)	\$ 92,524,150	\$ (30,367,928)	\$ 48,930,185	\$ (891,120)	\$ (112,807,000)	\$ 3,012,620,098	\$ (1,678,158,146)	\$ 1,334,461,952
66		Reconcile Co.'s Workpapers To B-1 (Regulatory Assets)	\$ 9,400,488	(9,400,036)	-	-	-	-	-	-	9,400,488	(9,400,036)	452
67		TOTAL PLANT	\$ 2,880,566,251	\$ (1,493,988,299)	\$ (49,503,835)	\$ 92,524,150	\$ (30,367,928)	\$ 48,930,185	\$ (891,120)	\$ (112,807,000)	\$ 3,022,020,586	\$ (1,687,558,181)	\$ 1,334,462,405

ORIGINAL COST RATE BASE ADJUSTMENT NO. 6
ALLOWANCE FOR WORKING CAPITAL
(Thousands of Dollars)

LINE NO.	DESCRIPTION	REFERENCE	(A) AMOUNT
1	Cash Working Capital Per TEP	TEP SCH. B-5, Page 1	\$ (25,022)
2	Cash Working Capital Per RUCO	RLM-6, Page 2, Line 35	(21,796)
3	Adjustment	Line 2 - Line 1	\$ 3,226
4	Fuel Inventory Per TEP	TEP SCH. B-5, Page 1	\$ 18,972
5	Fuel Inventory Per RUCO	TEP SCH. B-5, Page 1	18,972
6	Adjustment	Line 5 - Line 4	\$ -
7	Materials And Supplies Per TEP	TEP SCH. B-5, Page 1	\$ 351,825
8	Materials And Supplies Per RUCO	TEP SCH. B-5, Page 1	351,825
9	Materials And Supplies Per RUCO Luna Plant Rate Base Adjustment No. 2		629
10	Adjustment	Line 8 - Line 7 + Line 9	\$ 629
11	Prepayments Per TEP	TEP SCH. B-5, Page 1	\$ 5,895
12	Prepayments Per RUCO	TEP SCH. B-5, Page 1	5,895
13	Prepayments Per RUCO Luna Plant Rate Base Adjustment No. 2		91
14	Adjustment	Line 12 - Line 11 + Line 13	\$ 91
15	TOTAL ADJUSTMENT (See RLM-4, Column (G))	Sum Lines 3, 6, 10 & 14	\$ 3,946

ORIGINAL COST RATE BASE ADJUSTMENT NO. 6 - CONT'D
ALLOWANCE FOR WORKING CAPITAL
LEAD/LAG DAY SUMMARY

LINE NO.	DESCRIPTION	(A) COMPANY EXPENSES AS FILED	(B) RUCO ADJUSTM'TS	(C) RUCO EXPENSES AS ADJUSTED	(D) (LEAD) / LAG DAYS	(E) DOLLAR DAYS
OPERATING EXPENSES						
Non-Cash Expenses:						
1	Bad Debts Expense	\$ 2,490,991	\$ (2,490,991)	\$ -	0	\$ -
2	Depreciation	82,440,295	(82,440,295)	\$ -	0	-
3	Amortization	12,587,778	(12,587,778)	\$ -	0	-
4	Deferred Income Taxes	(8,038,493)	8,038,493	\$ -	0	-
5	Total Non-Cash Expenses	<u>\$ 89,480,571</u>	<u>\$ (89,480,571)</u>	<u>\$ -</u>		<u>\$ -</u>
Other Operating Expenses:						
6	Salaries & Wages	\$ 60,946,931	\$ 19,651	\$ 60,966,582	13.26	\$ 808,416,871
7	Incentive Pay	3,838,440	(1,525,378)	2,313,062	244.32	565,127,308
8	Fuel Expense	257,956,424	23,216,300	281,172,724	24.1	6,776,262,643
9	Purchased Power	70,668,694	126,343,000	197,011,694	35.7	7,033,317,476
10	Purchase Transmission	4,771,517	-	4,771,517	39.5	188,474,922
11	Lease Expense	102,740,975	(27,721,230)	75,019,745	95.32	7,150,882,093
12	Remote Generating Plant O & M	31,798,784	-	31,798,784	-0.7	(22,259,149)
13	Office Supplies and Expenses	6,542,004	(420,344)	6,121,660	5.1	31,220,465
14	Outside Services	6,361,869	(309,734)	6,052,135	35.9	217,271,653
15	Property Insurance	2,091,138	(108,526)	1,982,612	7.4	14,671,329
16	Injuries and Damages	3,635,397	(15,381)	3,620,016	19.7	71,314,315
17	Pensions and Benefits	15,825,396	(1,683,208)	14,142,188	11.4	161,220,939
18	Miscellaneous General Expenses	9,269,497	(216,245)	9,053,252	48.4	438,177,397
19	Rents	660,232	(5,947)	654,285	46.1	30,162,539
20	Property Taxes	30,751,385	(1,800,201)	28,951,184	213.78	6,189,184,176
21	Payroll Taxes	5,508,194	(84,578)	5,423,616	12.91	70,018,882
22	Current Income Taxes	(4,221,970)	50,695,903	46,473,933	42.3	1,965,847,348
23	Other Taxes	179,866	-	179,866	90.81	16,333,631
24	Interest on Customer Deposits	574,863	-	574,863	182.5	104,912,498
25	Other Operations and Maintenance	58,358,617	(30,499,097)	27,859,520	14.3	398,391,138
26	Total Other Operating Expenses	<u>\$ 668,258,253</u>	<u>\$ 135,884,984</u>	<u>\$ 804,143,237</u>		<u>\$ 32,208,948,473</u>
Other Cash Working Capital Elements:						
27	Interest on Long-Term Debt	\$ 43,417,161	\$ (2,238,155)	\$ 41,179,006	74.6	\$ 3,071,953,877
28	Revenue Taxes and Assessments	59,055,220	9,874,581	68,929,801	51.75	3,567,117,215
29	Total Other Cash Working Capital	<u>\$ 102,472,381</u>	<u>\$ 7,636,427</u>	<u>\$ 110,108,808</u>		<u>\$ 6,639,071,093</u>
30	TOTAL CASH WORKING CAPITAL	<u>\$ 860,211,205</u>		<u>\$ 914,252,045</u>		<u>\$ 38,848,019,566</u>
31	Expense Lag	Line 31, Col. (E) / (D)	42.49			
32	Revenue Lag	Company Workpapers	33.79			
33	Net Lag	Line 28 - Line 27	(8.70)			
34	RUCO Adjusted Expenses	Col. (C), Line 31	\$ 914,252,045			
35	Cash Working Capital	Line 29 X Line 30 / 365 Days	(21,795,734)			

References:

- Column (A): - Company Schedule B-5, Page 3
- Column (B): RUCO Operating Income Adjustments (See RLM-7)
- Column (C): Column (A) + (B)
- Column (D): Company Schedule B-5, Page 3
- Column (E): Column (C) X Column (D)

OPERATING INCOME STATEMENT

(Thousands of Dollars)

LINE NO.	DESCRIPTION	(A) COMPANY AS FILED	(B) RUCO TEST YEAR ADJM'TS	(C) RUCO TEST YEAR AS ADJ'D	(D) RUCO AS ADJ'D ACC JURID'L	(E) RUCO PROPOSED ACC JURID'L	(F) RUCO RECOM'D ACC JURID'L
Operating Revenues:							
1	Electric Retail Revenues	\$ 691,451	\$ -	\$ 691,451	\$ 691,451	\$ 36,254	\$ 727,705
2	Sales for Resale	58,402	183,785	242,187	183,785	-	183,785
3	Other Operating Revenue	34,542	1,130	35,671	21,976	-	21,976
4	TOTAL OPERATING REVENUES	\$ 784,395	\$ 184,915	\$ 969,310	\$ 897,212	\$ 36,254	\$ 933,466
Operating Expenses:							
5	Fuel Expense	\$ 265,955	\$ 23,216	\$ 289,172	\$ 258,992	\$ -	\$ 258,992
6	Purchased Power - Demand	30,634	(15,960)	14,674	13,871	-	13,871
7	Purchased Power - Energy	40,035	126,343	166,378	149,015	-	149,015
8	Other O & M Expense	315,104	(54,670)	260,434	304,293	-	304,293
9	Depreciation and Amortization	82,440	3,812	86,253	60,592	-	60,592
10	Taxes Other than Income Taxes	35,831	(1,885)	33,946	27,562	-	27,562
11	Income Taxes	(12,260)	-	-	32,063	14,411	46,474
12	TOTAL OPERATING EXPENSES	\$ 757,739	\$ 80,857	\$ 850,856	\$ 846,388	\$ 14,411	\$ 860,799
13	OPERATING INCOME (LOSS)	\$ 26,656	\$ 104,058	\$ 118,454	\$ 50,824	\$ 21,843	\$ 72,667

References:

- Column (A): Company Schedule C-1
- Column (B): Testimonies, RLM & MDC And Schedule RLM-8, Pages 1 Thru 6
- Column (C): Column (A) + Column (B)
- Column (D): Column (C) X Jurisdictional Factor
- Column (E): See Schedule RLM-1
- Column (F): Column (D) + Column (E)

**SUMMARY OF OPERATING INCOME ADJUSTMENT
TEST YEAR AS FILED AND ADJUSTED**

LINE NO.	FERC ACCT	DESCRIPTION	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			COMPANY AS FILED	ADJ. NO. 1 SPRINGERVILLE UNIT 1 TESTIMONY-MDC	ADJ. NO. 2 DEP/AMORT EXPENSES SCH. RLM-9	ADJ. NO. 3 INAPPROPRIATE EXPENSES SCH. RLM-10	ADJ. NO. 4 SERP TESTIMONY-RLM	ADJ. NO. 5 INCENTIVE COMP. SCH. RLM-11	ADJ. NO. 6 RATE CASE EXPENSE TESTIMONY-RLM	ADJ. NO. 7 PROPERTY TAX SCH. RLM-12	ADJ. NO. 8 O/H LINES MAINTENANCE SCH. RLM-13	ADJ. NO. 9 PENALTIES & FINES TESTIMONY-RLM
1	440, 442, 444, 445	Electric Retail Revenue	\$ 691,451,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	446	Sales for Resale	58,402,097	-	-	-	-	-	-	-	-	-
3	447	Total Electric Retail Revenue	\$ 749,853,526	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenue										
4	451	Miscellaneous Service Revenues	\$ 3,810,771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	454	Rent from Electric Property	9,846,702	566,941	-	-	-	-	-	-	-	-
6	456	Other Electric Revenues	20,884,206	-	-	-	-	-	-	-	-	-
7		Total Other Operating Revenue	\$ 34,541,678	\$ 566,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		Total Operating Revenue	\$ 784,395,204	\$ 566,941	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Steam Power Generation Expense										
9	500	Operation Supervision & Engineering	\$ 7,083,655	\$ (238,149)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	501	Fuel - PPFAC Eligible	239,090,290	-	-	-	-	-	-	-	-	-
11	502	Steam Expenses	22,290,946	(2,453,630)	-	-	-	-	-	-	-	-
12	505	Electric Expenses	3,358,046	(189,923)	-	-	-	-	-	-	-	-
13	506	Miscellaneous Steam Power Expenses	6,417,825	(368,155)	-	-	-	(241,872)	-	-	-	-
14	507	Rents	95,556,277	(23,367,388)	-	-	-	-	-	-	-	-
15	510	Maintenance Supervision & Engineering	4,910,476	(287,729)	-	-	-	-	-	-	-	-
16	511	Maintenance of Structures	2,391,962	(190,264)	-	-	-	-	-	-	-	-
17	512	Maintenance of Boiler Plant	29,145,833	(2,591,774)	-	-	-	-	-	-	-	-
18	513	Maintenance of Electric Plant	7,014,200	(404,665)	-	-	-	-	-	-	-	-
19	514	Maintenance Miscellaneous Steam Plant	7,562,772	(695,047)	-	-	-	(105,563)	-	-	-	-
20	411.10	FAS 143 Accretion Expense	241,122	-	-	-	-	-	-	-	-	-
21	411.8	Gain on Sales of Emission Allowances	(471,379)	-	-	-	-	-	-	-	-	-
		Other Power Production Expense										
22	546	Operation Supervision & Engineering	111,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	547	Fuel - PPFAC Eligible	26,864,966	-	-	-	-	-	-	-	-	-
24	551	Maintenance Supervision & Engineering	4,687	-	-	-	-	-	-	-	-	-
25	552	Maintenance of Structures	11,568	-	-	-	-	-	-	-	-	-
26	553	Maintenance of Generating and Electric Plant	144,320	-	-	-	-	-	-	-	-	-
27	554	Maintenance of Miscellaneous Other Power Generation Plant	75,521	-	-	-	-	-	-	-	-	-
28	557	Other Expenses	7,423	-	-	-	-	-	-	-	-	-
		Other Power Supply Expense										
29	555	Purchased Power - Demand - PPFAC Eligible	\$ 30,633,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	555	Purchased Power - Energy - PPFAC Eligible	40,035,094	-	-	-	-	-	-	-	-	-
31	556	System Control and Load Dispatching	2,188,934	-	-	-	-	-	-	-	-	-
		Transmission Non-EHV (138kv & Below) Expense										
32	560	Operation Supervision & Engineering	\$ 218,237	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	561 & 561.1 - 561.8	Load Dispatch & Various	247,761	-	-	-	-	-	-	-	-	-
34	562	Station Expenses	14	-	-	-	-	-	-	-	-	-
35	563	Overhead Line Expenses	13	-	-	-	-	-	-	-	-	-
36	566	Miscellaneous Transmission Expenses	258,482	-	-	-	-	(72,080)	-	-	-	-
37	568	Maintenance Supervision & Engineering	188,959	-	-	-	-	-	-	-	-	-
38	569 & 569.1 - 569.3	Maintenance of Structures & Computers (Hard & Software & Equip)	31,223	-	-	-	-	-	-	-	-	-
39	570	Maintenance of Station Equipment	1,430,472	-	-	-	-	(17,401)	-	-	-	-
40	571	Maintenance of Overhead Lines	391,608	-	-	-	-	-	-	-	-	-
41	573	Maintenance of Miscellaneous Transmission Plant	(3,170)	-	-	-	-	-	-	-	-	-
		Transmission EHV (345kv & Above) Expense										
43	560	Operation Supervision & Engineering	547,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	561 & 561.1 - 561.8	Load Dispatch - Monitor & Operation Transmission System	951,904	-	-	-	-	-	-	-	-	-
45	562	Station Expenses	5,186	-	-	-	-	-	-	-	-	-
46	563	Overhead Line Expenses	1,528	-	-	-	-	-	-	-	-	-
47	565	Transmission of Electricity by Others - PPFAC Eligible	4,771,517	-	-	-	-	-	-	-	-	-
48	566	Miscellaneous Transmission Expenses	242,986	-	-	-	-	-	-	-	-	-
49	567	Rents	433,517	-	-	-	-	-	-	-	-	-
50	568	Maintenance Supervision & Engineering	58,948	-	-	-	-	-	-	-	-	-
51	569 & 569.1 - 569.3	Maintenance of Structures & Computers (Hard & Software & Equip)	345,293	-	-	-	-	-	-	-	-	-
52	570	Maintenance of Station Equipment	1,309,338	-	-	-	-	-	-	-	-	-
53	571	Maintenance of Overhead Lines	502,738	-	-	-	-	-	-	-	-	-
54	573	Maintenance of Miscellaneous Transmission Plant	222,572	-	-	-	-	-	-	-	-	-

SUMMARY OF OPERATING INCOME ADJUSTMENT
TEST YEAR AS FILED AND ADJUSTED

LINE	FERC		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
NO.	ACCT	DESCRIPTION	COMPANY AS FILED	ADJ. NO. 1 SPRINGERVILLE UNIT 1 TESTIMONY-MDC	ADJ. NO. 2 DEPI/AMORT EXPENSES SCH. RLM-9	ADJ. NO. 3 INAPPROPRIATE EXPENSES SCH. RLM-10	ADJ. NO. 4 SERP TESTIMONY-RLM	ADJ. NO. 5 INCENTIVE COMP. SCH. RLM-11	ADJ. NO. 6 RATE CASE EXPENSE TESTIMONY-RLM	ADJ. NO. 7 PROPERTY TAX SCH. RLM-12	ADJ. NO. 8 O/H LINES MAINTENANCE SCH. RLM-13	ADJ. NO. 9 PENALTIES & FINES TESTIMONY-RLM
Distribution Expense												
55	580	Operation Supervision & Engineering	\$ 2,342,158	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	581	Load Dispatching	234,186	-	-	-	-	-	-	-	-	-
57	582	Station Expenses	129,910	-	-	-	-	-	-	-	-	-
58	583	Overhead Line Expenses	712,968	-	-	-	-	-	-	-	-	-
59	584	Underground Line Expenses	6,935	-	-	-	-	-	-	-	-	-
60	585	Street Lighting & Signal System Expenses	114,926	-	-	-	-	-	-	-	-	-
61	586	Meter Expenses	773,201	-	-	-	-	-	-	-	-	-
62	587	Customer Installations Expense	204,569	-	-	-	-	-	-	-	-	-
63	588	Miscellaneous Distribution Expenses	9,109,574	-	-	-	-	(174,456)	-	-	-	-
64	589	Rents	297,011	-	-	-	-	-	-	-	-	-
65	590	Maintenance Supervision & Engineering	657,272	-	-	-	-	-	-	-	-	-
66	592	Maintenance of Station Equipment	1,581,845	-	-	-	-	-	-	-	-	-
67	593	Maintenance of Overhead Lines	1,831,514	-	-	-	-	-	-	-	(126,584)	-
68	594	Maintenance of Underground Lines	116,941	-	-	-	-	-	-	-	-	-
69	595	Maintenance of Line Transformers	581,610	-	-	-	-	-	-	-	-	-
70	596	Maintenance of Street Lighting & Signal Systems	1,676	-	-	-	-	-	-	-	-	-
71	597	Maintenance of Meters	119,505	-	-	-	-	-	-	-	-	-
72	598	Maintenance of Miscellaneous Distribution Plant	362,524	-	-	-	-	-	-	-	-	-
73	407.3	Regulatory Asset Amortization	11,863,806	-	-	-	-	(27,783)	-	-	-	-
Customer Account Expense												
74	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
902	902	Meter Reading Expenses	3,057,311	-	-	-	-	-	-	-	-	-
75	903	Customer Records & Collection Expenses	13,038,115	-	-	-	-	-	(100,172)	-	-	-
76	904	Uncollectible Accounts	2,490,991	-	-	-	-	-	-	-	-	-
77	905	Miscellaneous Customer Accounts Expenses	(31,254)	-	-	-	-	-	-	-	-	-
78	908	Customer Assistance Expenses	22,188	-	-	-	-	-	-	-	-	-
79	909	Informational and Instructional Advertising Expenses	234,968	-	-	-	-	-	-	-	-	-
80	910	Miscellaneous Customer Service & Informational Expenses	18,298	-	-	-	-	-	-	-	-	-
Administrative and General Expense												
81	920	Administrative & General Salaries	21,966,550	\$ (289,766)	\$ -	\$ -	\$ -	\$ (693,004)	\$ -	\$ -	\$ -	\$ -
82	921	Office Supplies & Expenses	7,836,017	(109,258)	-	(327,746)	-	-	-	-	-	(6,096)
83	922	Administrative Expenses Transferred - Credit	(8,495,252)	-	-	-	-	-	-	-	-	(982)
84	923	Outside Services Employed	6,868,412	(70,685)	-	(1,568)	-	-	-	-	-	(2,355)
85	924	Property Insurance	2,469,577	(195,540)	-	-	-	-	-	-	-	-
86	925	Injuries and Damages	4,586,745	(27,379)	-	-	-	-	-	-	-	-
87	926	Employee Pension & Benefits	19,425,177	(696,565)	-	-	(927,925)	-	-	-	-	-
88	928	Regulatory Commission Expenses	441,957	-	-	-	-	-	(112,500)	-	-	-
89	929	Duplicate Charges - Credit	(916,836)	-	-	-	-	-	-	-	-	-
90	930.1	General Advertising Expenses	478,399	-	-	(16,103)	-	-	-	-	-	-
91	930.2	Miscellaneous General Expenses	9,600,842	(13,036)	-	(168,315)	-	-	-	-	-	-
92	931	Rents	690,232	(5,947)	-	-	-	-	-	-	-	-
93	935	Maintenance of General Plant	1,077,783	-	-	-	-	-	-	-	-	-
94		Total Operation and Maintenance Expense	\$ 651,728,310	\$ (32,094,900)	\$ -	\$ (513,731)	\$ (927,925)	\$ (1,432,892)	\$ (112,500)	\$ -	\$ (126,584)	\$ (9,433)
Depreciation & Amortization - All												
95	403/404/406	Intangible Plant	\$ 6,647,388	\$ -	\$ 22,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	403/404/406	Other Production Plant	31,859,979	-	3,555,902	-	-	-	-	-	-	-
97	403/404/406	Transmission Plant	19,451,883	-	5,174	-	-	-	-	-	-	-
98	403/404/406	Distribution Plant	19,525,254	-	-	-	-	-	-	-	-	-
99	403/404/406	General Plant	4,955,790	-	483,475	-	-	-	-	-	-	-
100		Total Depreciation & Amortization - All	\$ 82,440,295	\$ -	\$ 4,067,209	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes Other Than Income Taxes												
101	408	Property Tax - Steam Production	\$ 11,318,945	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (662,616)	\$ -	\$ -
102	408	Property Tax - Other Production	1,329,464	-	-	-	-	-	-	(77,827)	-	-
103	408	Property Tax - Transmission (EHV)	2,224,427	-	-	-	-	-	-	(130,219)	-	-
104	408	Property Tax - Transmission (Non-EHV)	2,895,090	-	-	-	-	-	-	(169,480)	-	-
105	408	Property Tax - Distribution	12,983,459	-	-	-	-	-	-	(760,058)	-	-
106	408	Business Activity Tax - Generation	158,533	-	-	-	-	-	-	-	-	-
107	408	Business Activity Tax - Transmission	21,333	-	-	-	-	-	-	-	-	-
108	408	Other (Including Payroll Taxes)	4,899,431	-	-	-	-	(92,486)	-	-	-	-
109		Total Taxes Other Than Income Taxes	\$ 35,830,682	\$ -	\$ -	\$ -	\$ -	\$ (92,486)	\$ -	\$ (1,800,201)	\$ -	\$ -
Total Income Taxes												
110			\$ (12,260,463)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111		Total Operating Expense	\$ 757,738,824	\$ (32,094,900)	\$ 4,067,209	\$ (513,731)	\$ (927,925)	\$ (1,525,378)	\$ (112,500)	\$ (1,800,201)	\$ (126,584)	\$ (9,433)
112		OPERATING INCOME	\$ 26,656,380	\$ 32,661,841	\$ (4,067,209)	\$ 513,731	\$ 927,925	\$ 1,525,378	\$ 112,500	\$ 1,800,201	\$ 126,584	\$ 9,433

LINE	FERC		(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
NO.	ACCT	DESCRIPTION	ADJ. NO. 10 LUNA PLANT O & M TESTIMONY-MDC	ADJ. NO. 11 IMPLEMTN COST REG. ASSET TESTIMONY-MDC	ADJ. NO. 12 PAYROLL SCH. RLM-14	ADJ. NO. 13 PAYROLL TAX SCH. RLM-15	ADJ. NO. 14 RENEWABLE RESOURCES TESTIMONY-RLM	ADJ. NO. 15 BAD DEBT TESTIMONY-MDC	ADJ. NO. 16 NAVAJO COAL TESTIMONY-MDC	ADJ. NO. 17 CUSTOMER CARE AND BILLING SCH. RLM-16	ADJ. NO. 18 GAIN ON SALE OF SO2 ALLOWANCES TESTIMONY-MDC	ADJ. NO. 19 EMPLOYEE RECOGNITION TESTIMONY-RLM
1	440, 442, 444, 445	Electric Retail Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2	446	Sales for Resale	-	-	-	-	-	-	-	-	-	-
3	447	Total Electric Retail Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Other Operating Revenue										
4	451	Miscellaneous Service Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5	454	Rent from Electric Property	-	-	-	-	-	-	-	-	-	-
6	456	Other Electric Revenues	-	-	-	-	-	-	-	-	-	-
7		Total Other Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8		Total Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		Steam Power Generation Expense										
9	500	Operation Supervision & Engineering	\$ 543	\$ -	\$ 1,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	501	Fuel - PPFAC Eligible	-	-	123	-	-	-	(2,194,235)	-	-	-
11	502	Steam Expenses	-	-	1,362	-	-	-	-	-	-	-
12	505	Electric Expenses	-	-	467	-	-	-	-	-	-	-
13	506	Miscellaneous Steam Power Expenses	-	-	356	-	-	-	-	-	-	-
14	507	Rents	-	-	-	-	-	-	-	-	-	-
15	510	Maintenance Supervision & Engineering	-	-	943	-	-	-	-	-	-	-
16	511	Maintenance of Structures	-	-	130	-	-	-	-	-	-	-
17	512	Maintenance of Boiler Plant	-	-	1,424	-	-	-	-	-	-	-
18	513	Maintenance of Electric Plant	-	-	284	-	-	-	-	-	-	-
19	514	Maintenance Miscellaneous Steam Plant	-	-	528	-	-	-	-	-	-	-
20	411.10	FAS 143 Accretion Expense	2,538	-	-	-	-	-	-	-	-	-
21	411.8	Gain on Sales of Emission Allowances	-	-	-	-	-	-	-	-	(6,716,000)	-
		Other Power Production Expense										
22	546	Operation Supervision & Engineering	\$ 1,727,358	\$ -	\$ 80	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	547	Fuel - PPFAC Eligible	-	-	-	-	-	-	-	-	-	-
24	551	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	-
25	552	Maintenance of Structures	-	-	-	-	-	-	-	-	-	-
26	553	Maintenance of Generating and Electric Plant	27,609	-	19	-	-	-	-	-	-	-
27	554	Maintenance of Miscellaneous Other Power Generation Plant	-	-	7	-	-	-	-	-	-	-
28	557	Other Expenses	-	-	-	-	-	-	-	-	-	-
		Other Power Supply Expense										
29	555	Purchased Power - Demand - PPFAC Eligible	\$ (15,960,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	555	Purchased Power - Energy - PPFAC Eligible	-	-	-	-	-	-	-	-	-	-
31	556	System Control and Load Dispatching	84,889	-	512	-	-	-	-	-	-	-
		Transmission Non-EHV (138kv & Below) Expense										
32	560	Operation Supervision & Engineering	\$ 5,746	\$ -	\$ 212	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	561 & 561.1 - 561.8	Load Dispatch & Various	-	-	284	-	-	-	-	-	-	-
34	562	Station Expenses	-	-	0	-	-	-	-	-	-	-
35	563	Overhead Line Expenses	-	-	0	-	-	-	-	-	-	-
36	566	Miscellaneous Transmission Expenses	-	-	20	-	-	-	-	-	-	-
37	568	Maintenance Supervision & Engineering	-	-	67	-	-	-	-	-	-	-
38	569 & 569.1 - 569.3	Maintenance of Structures & Computers (Hard & Software & Equip)	-	-	101	-	-	-	-	-	-	-
39	570	Maintenance of Station Equipment	-	-	447	-	-	-	-	-	-	-
40	571	Maintenance of Overhead Lines	-	-	63	-	-	-	-	-	-	-
41	573	Maintenance of Miscellaneous Transmission Plant	-	-	26	-	-	-	-	-	-	-
		Transmission EHV (345kv & Above) Expense										
42	560	Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44	561 & 561.1 - 561.8	Load Dispatch - Monitor & Operation Transmission System	36,266	-	-	-	-	-	-	-	-	-
45	562	Station Expenses	-	-	-	-	-	-	-	-	-	-
46	563	Overhead Line Expenses	-	-	-	-	-	-	-	-	-	-
47	565	Transmission of Electricity by Others - PPFAC Eligible	-	-	-	-	-	-	-	-	-	-
48	566	Miscellaneous Transmission Expenses	-	-	-	-	-	-	-	-	-	-
49	567	Rents	-	-	-	-	-	-	-	-	-	-
50	568	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	-
51	569 & 569.1 - 569.3	Maintenance of Structures & Computers (Hard & Software & Equip)	-	-	-	-	-	-	-	-	-	-
52	570	Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	-
53	571	Maintenance of Overhead Lines	-	-	-	-	-	-	-	-	-	-
54	573	Maintenance of Miscellaneous Transmission Plant	-	-	-	-	-	-	-	-	-	-

LINE NO.	FERC ACCT	DESCRIPTION	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)
			ADJ. NO. 10 LUNA PLANT O & M TESTIMONY-MDC	ADJ. NO. 11 IMPLEMTN COST TESTIMONY-MDC	ADJ. NO. 12 PAYROLL SCH. RLM-14	ADJ. NO. 13 PAYROLL TAX SCH. RLM-15	ADJ. NO. 14 RENEWABLE RESOURCES TESTIMONY-RLM	ADJ. NO. 15 BAD DEBT TESTIMONY-MDC	ADJ. NO. 16 NAVAJO COAL TESTIMONY-MDC	ADJ. NO. 17 CUSTOMER CARE AND BILLING SCH. RLM-16	ADJ. NO. 18 GAIN ON SALE OF SO2 ALLOWANCES TESTIMONY-MDC	ADJ. NO. 19 EMPLOYEE RECOGNITION TESTIMONY-RLM
Distribution Expense												
55	580	Operation Supervision & Engineering	\$ -	\$ -	\$ 541	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
56	581	Load Dispatching	-	-	67	-	-	-	-	-	-	-
57	582	Station Expenses	-	-	24	-	-	-	-	-	-	-
58	583	Overhead Line Expenses	-	-	170	-	-	-	-	-	-	-
59	584	Underground Line Expenses	-	-	1	-	-	-	-	-	-	-
60	585	Street Lighting & Signal System Expenses	-	-	0	-	-	-	-	-	-	-
61	586	Meter Expenses	-	-	223	-	-	-	-	-	-	-
62	587	Customer Installations Expense	-	-	62	-	-	-	-	-	-	-
63	588	Miscellaneous Distribution Expenses	-	-	1,196	-	-	-	-	-	-	-
64	589	Rents	-	-	-	-	-	-	-	-	-	-
65	590	Maintenance Supervision & Engineering	-	-	177	-	-	-	-	-	-	-
66	592	Maintenance of Station Equipment	-	-	236	-	-	-	-	-	-	-
67	593	Maintenance of Overhead Lines	-	-	273	-	-	-	-	-	-	-
68	594	Maintenance of Underground Lines	-	-	9	-	-	-	-	-	-	-
69	595	Maintenance of Line Transformers	-	-	148	-	-	-	-	-	-	-
70	596	Maintenance of Street Lighting & Signal Systems	-	-	0	-	-	-	-	-	-	-
71	597	Maintenance of Meters	-	-	31	-	-	-	-	-	-	-
72	598	Maintenance of Miscellaneous Distribution Plant	-	-	38	-	-	-	-	-	-	-
73	407.3	Regulatory Asset Amortization	-	(8,310,596)	-	-	-	-	-	-	-	-
Customer Account Expense												
74	901	Supervision	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
75	902	Meter Reading Expenses	-	-	-	-	-	-	-	-	-	-
76	903	Customer Records & Collection Expenses	-	-	2,285	-	-	-	-	(296,230)	-	-
77	904	Uncollectible Accounts	-	-	-	-	-	(520,078)	-	-	-	-
78	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	-
79	908	Customer Assistance Expenses	-	-	175	-	-	-	-	-	-	-
80	909	Informational and Instructional Advertising Expenses	-	-	22	-	(16,766)	-	-	-	-	-
81	910	Miscellaneous Customer Service & Informational Expenses	-	-	-	-	-	-	-	-	-	-
Administrative and General Expense												
81	920	Administrative & General Salaries	\$ 312	\$ -	\$ 4,747	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
82	921	Office Supplies & Expenses	32,973	-	-	-	-	-	-	-	-	-
83	922	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	-
84	923	Outside Services Employed	52,181	-	-	-	-	-	-	-	-	-
85	924	Property Insurance	87,014	-	-	-	-	-	-	-	-	-
86	925	Injuries and Damages	11,798	-	229	-	(6)	-	-	-	-	-
87	926	Employee Pension & Benefits	26,950	-	255	-	(2,013)	-	-	-	-	(76,125)
88	928	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	-
89	929	Duplicate Charges - Credit	-	-	-	-	-	-	-	-	-	-
90	930.1	General Advertising Expenses	-	-	-	-	-	-	-	-	-	-
91	930.2	Miscellaneous General Expenses	-	-	115	-	-	-	-	-	-	-
92	931	Rents	-	-	-	-	-	-	-	-	-	-
93	935	Maintenance of General Plant	-	-	29	-	-	-	-	-	-	-
94		Total Operation and Maintenance Expense	\$ (13,863,823)	\$ (8,310,596)	\$ 19,651	\$ -	\$ (18,785)	\$ (520,078)	\$ (2,194,235)	\$ (296,230)	\$ (6,716,000)	\$ (76,125)
Depreciation & Amortization - All												
95	403/404/406	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
96	403/404/406	Other Production Plant	-	-	-	-	-	-	-	-	-	-
97	403/404/406	Transmission Plant	-	-	-	-	-	-	-	-	-	-
98	403/404/406	Distribution Plant	-	-	-	-	-	-	-	-	-	-
99	403/404/406	General Plant	-	-	-	-	-	-	-	-	-	-
100		Total Depreciation & Amortization - All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Taxes Other Than Income Taxes												
101	408	Property Tax - Steam Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102	408	Property Tax - Other Production	-	-	-	-	-	-	-	-	-	-
103	408	Property Tax - Transmission (EHV)	-	-	-	-	-	-	-	-	-	-
104	408	Property Tax - Transmission (Non-EHV)	-	-	-	-	-	-	-	-	-	-
105	408	Property Tax - Distribution	-	-	-	-	-	-	-	-	-	-
106	408	Business Activity Tax - Generation	-	-	-	-	-	-	-	-	-	-
107	408	Business Activity Tax - Transmission	-	-	-	-	-	-	-	-	-	-
108	408	Other (Including Payroll Taxes)	7,575	-	-	2,689	(489)	-	-	-	-	-
109		Total Taxes Other Than Income Taxes	\$ 7,575	\$ -	\$ -	\$ 2,689	\$ (489)	\$ -	\$ -	\$ -	\$ -	\$ -
110		Total Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111		Total Operating Expense	\$ (13,856,248)	\$ (8,310,596)	\$ 19,651	\$ 2,689	\$ (19,274)	\$ (520,078)	\$ (2,194,235)	\$ (296,230)	\$ (6,716,000)	\$ (76,125)
112		OPERATING INCOME	\$ 13,856,248	\$ 8,310,596	\$ (19,651)	\$ (2,689)	\$ 19,274	\$ 520,078	\$ 2,194,235	\$ 296,230	\$ 6,716,000	\$ 76,125

LINE	FERC	DESCRIPTION	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)
			ADJ. NO. 20 EMPLOYEE BENEFITS	ADJ. NO. 21 LIME USAGE COSTS	ADJ. NO. 22 SHORT-TERM SALES	ADJ. NO. 23 GENRT'G FAC. OPERATING LEASE	ADJ. NO. 24 MISCELLANEOUS REVENUES	ADJ. NO. 25 WHOLESALE TRADING ACTY	ADJ. NO. 26 RATE CASE EXP. E-01933A-05-0650	ADJ. NO. 27 GAIN ON LAND SALES	ADJ. NO. 28 INCOME TAX	RUCO AS ADJUSTED
NO.	ACCT		TESTIMONY-RLM	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	SCH. RLM-15	
1	440, 442, 444, 445	Electric Retail Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 691,451,429
2	446	Sales for Resale	-	-	77,685,000	-	-	106,100,000	-	-	-	242,187,097
3	447	Total Electric Retail Revenue	\$ -	\$ -	\$ 77,685,000	\$ -	\$ -	\$ 106,100,000	\$ -	\$ -	\$ -	\$ 933,638,526
Other Operating Revenue												
4	451	Miscellaneous Service Revenues	\$ -	\$ -	\$ -	\$ -	\$ 1,161,265	\$ -	\$ -	\$ -	\$ -	\$ 4,972,036
5	454	Rent from Electric Property	-	(598,676)	-	-	-	-	-	-	-	9,814,967
6	456	Other Electric Revenues	-	-	-	-	-	-	-	-	-	20,884,206
7		Total Other Operating Revenue	\$ -	\$ (598,676)	\$ -	\$ -	\$ 1,161,265	\$ -	\$ -	\$ -	\$ -	\$ 35,671,208
8		Total Operating Revenue	\$ -	\$ (598,676)	\$ 77,685,000	\$ -	\$ 1,161,265	\$ 106,100,000	\$ -	\$ -	\$ -	\$ 969,309,734
Steam Power Generation Expense												
9	500	Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,847,192
10	501	Fuel - PPFAC Eligible	-	-	30,464,000	(5,053,588)	-	-	-	-	-	262,306,590
11	502	Steam Expenses	-	(894,158)	-	-	-	-	-	-	-	18,944,520
12	505	Electric Expenses	-	-	-	-	-	-	-	-	-	3,168,590
13	506	Miscellaneous Steam Power Expenses	(930)	-	-	-	-	-	-	-	-	5,807,224
14	507	Rents	-	-	-	(4,353,842)	-	-	-	-	-	67,835,047
15	510	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	4,623,690
16	511	Maintenance of Structures	-	-	-	-	-	-	-	-	-	2,201,847
17	512	Maintenance of Boiler Plant	-	-	-	-	-	-	-	-	-	26,555,283
18	513	Maintenance of Electric Plant	-	-	-	-	-	-	-	-	-	6,609,819
19	514	Maintenance Miscellaneous Steam Plant	-	-	-	-	-	-	-	-	-	6,862,690
20	411.10	FAS 143 Accretion Expense	-	-	-	-	-	-	-	-	-	243,660
21	411.8	Gain on Sales of Emission Allowances	-	-	-	-	-	-	-	-	-	(7,187,379)
Other Power Production Expense												
22	546	Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,838,844
23	547	Fuel - PPFAC Eligible	-	-	-	-	-	-	-	-	-	26,864,966
24	551	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	4,687
25	552	Maintenance of Structures	-	-	-	-	-	-	-	-	-	11,568
26	553	Maintenance of Generating and Electric Plant	-	-	-	-	-	-	-	-	-	171,948
27	554	Maintenance of Miscellaneous Other Power Generation Plant	-	-	-	-	-	-	-	-	-	75,528
28	557	Other Expenses	-	-	-	-	-	-	-	-	-	7,423
Other Power Supply Expense												
29	555	Purchased Power - Demand - PPFAC Eligible	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,673,600
30	555	Purchased Power - Energy - PPFAC Eligible	-	-	21,962,000	-	-	104,381,000	-	-	-	166,378,094
31	556	System Control and Load Dispatching	-	-	-	-	-	-	-	-	-	2,274,335
Transmission Non-EHV (138kv & Below) Expense												
32	560	Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 224,195
33	561 & 561.1 - 561.8	Load Dispatch & Various	-	-	-	-	-	-	-	-	-	248,045
34	562	Station Expenses	-	-	-	-	-	-	-	-	-	14
35	563	Overhead Line Expenses	-	-	-	-	-	-	-	-	-	13
36	566	Miscellaneous Transmission Expenses	-	-	-	-	-	-	-	-	-	186,422
37	568	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	189,026
38	569 & 569.1 - 569.3	Maintenance of Structures & Computers (Hard & Software & Equip)	-	-	-	-	-	-	-	-	-	31,324
39	570	Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	1,413,518
40	571	Maintenance of Overhead Lines	-	-	-	-	-	-	-	-	-	391,671
41	573	Maintenance of Miscellaneous Transmission Plant	-	-	-	-	-	-	-	-	-	(3,143)
Transmission EHV (345kv & Above) Expense												
42	560	Operation Supervision & Engineering	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 547,473
44	561 & 561.1 - 561.8	Load Dispatch - Monitor & Operation Transmission System	-	-	-	-	-	-	-	-	-	988,170
45	562	Station Expenses	-	-	-	-	-	-	-	-	-	5,186
46	563	Overhead Line Expenses	-	-	-	-	-	-	-	-	-	1,528
47	565	Transmission of Electricity by Others - PPFAC Eligible	-	-	-	-	-	-	-	-	-	4,771,517
48	566	Miscellaneous Transmission Expenses	-	-	-	-	-	-	-	-	-	242,986
49	567	Rents	-	-	-	-	-	-	-	-	-	433,517
50	568	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	58,948
51	569 & 569.1 - 569.3	Maintenance of Structures & Computers (Hard & Software & Equip)	-	-	-	-	-	-	-	-	-	345,293
52	570	Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	1,309,338
53	571	Maintenance of Overhead Lines	-	-	-	-	-	-	-	-	-	502,738
54	573	Maintenance of Miscellaneous Transmission Plant	-	-	-	-	-	-	-	-	-	222,572

LINE	FERC	DESCRIPTION	(U)	(V)	(W)	(X)	(Y)	(Z)	(AA)	(AB)	(AC)	(AD)
			ADJ. NO. 20	ADJ. NO. 21	ADJ. NO. 22	ADJ. NO. 23	ADJ. NO. 24	ADJ. NO. 25	ADJ. NO. 26	ADJ. NO. 27	ADJ. NO. 28	
NO.	ACCT		EMPLOYEE	LIME USAGE	SHORT-TERM	GENRT'G FAC.	MISCELLANEOUS	WHOLESALE	RATE CASE EXP.	GAIN ON	INCOME	RUCO
			BENEFITS	COSTS	SALES	OPERATING LEASE	REVENUES	TRADING ACTY	E-01933A-05-0650	LAND SALES	TAX	AS ADJUSTED
			TESTIMONY-RLM	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	TESTIMONY-MDC	SCH. RLM-15	
Distribution Expense												
55	580	Operation Supervision & Engineering	\$ (7,868)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,334,831
56	581	Load Dispatching	-	-	-	-	-	-	-	-	-	234,253
57	582	Station Expenses	-	-	-	-	-	-	-	-	-	129,935
58	583	Overhead Line Expenses	-	-	-	-	-	-	-	-	-	713,138
59	584	Underground Line Expenses	-	-	-	-	-	-	-	-	-	6,936
60	585	Street Lighting & Signal System Expenses	-	-	-	-	-	-	-	-	-	114,926
61	586	Meter Expenses	(818)	-	-	-	-	-	-	-	-	772,606
62	587	Customer Installations Expense	-	-	-	-	-	-	-	-	-	204,631
63	588	Miscellaneous Distribution Expenses	(4,038)	-	-	-	-	-	-	-	-	8,932,276
64	589	Rents	-	-	-	-	-	-	-	-	-	297,011
65	590	Maintenance Supervision & Engineering	-	-	-	-	-	-	-	-	-	657,450
66	592	Maintenance of Station Equipment	-	-	-	-	-	-	-	-	-	1,582,081
67	593	Maintenance of Overhead Lines	-	-	-	-	-	-	-	-	-	1,705,204
68	594	Maintenance of Underground Lines	-	-	-	-	-	-	-	-	-	116,951
69	595	Maintenance of Line Transformers	-	-	-	-	-	-	-	-	-	581,758
70	596	Maintenance of Street Lighting & Signal Systems	-	-	-	-	-	-	-	-	-	1,676
71	597	Maintenance of Meters	(700)	-	-	-	-	-	-	-	-	118,936
72	598	Maintenance of Miscellaneous Distribution Plant	-	-	-	-	-	-	-	-	-	334,779
73	407.3	Regulatory Asset Amortization	-	-	-	-	-	-	-	-	-	3,553,210
Customer Account Expense												
74	901	Supervision	\$ (8,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (8,812)
	902	Meter Reading Expenses	-	-	-	-	-	-	-	-	-	3,057,311
75	903	Customer Records & Collection Expenses	-	-	-	-	-	-	-	-	-	12,643,999
76	904	Uncollectible Accounts	-	-	-	-	-	-	-	-	-	1,970,913
77	905	Miscellaneous Customer Accounts Expenses	-	-	-	-	-	-	-	-	-	(31,254)
78	908	Customer Assistance Expenses	-	-	-	-	-	-	-	-	-	22,363
79	909	Informational and Instructional Advertising Expenses	-	-	-	-	-	-	-	-	-	218,223
80	910	Miscellaneous Customer Service & Informational Expenses	-	-	-	-	-	-	-	-	-	18,298
Administrative and General Expense												
81	920	Administrative & General Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (34,978)	\$ -	\$ -	\$ 20,953,860
82	921	Office Supplies & Expenses	-	-	-	-	-	-	(10,218)	-	-	7,415,673
83	922	Administrative Expenses Transferred - Credit	-	-	-	-	-	-	-	-	-	(8,496,234)
84	923	Outside Services Employed	-	-	-	-	-	-	(287,307)	-	-	6,558,678
85	924	Property Insurance	-	-	-	-	-	-	-	-	-	2,361,051
86	925	Injuries and Damages	-	-	-	-	-	-	(23)	-	-	4,571,364
87	926	Employee Pension & Benefits	-	-	-	-	-	-	(7,785)	-	-	17,741,969
88	928	Regulatory Commission Expenses	-	-	-	-	-	-	-	-	-	329,457
89	929	Duplicate Charges - Credit	-	-	-	-	-	-	-	-	-	(916,836)
90	930.1	General Advertising Expenses	-	-	-	-	-	-	-	-	-	462,296
91	930.2	Miscellaneous General Expenses	-	-	-	-	-	-	(18,907)	-	-	9,400,699
92	931	Rents	-	-	-	-	-	-	-	-	-	654,285
93	935	Maintenance of General Plant	-	-	-	-	-	-	-	-	-	107,250
94		Total Operation and Maintenance Expense	\$ (23,165)	\$ (894,158)	\$ 52,426,000	\$ (9,407,430)	\$ -	\$ 104,381,000	\$ (359,218)	\$ -	\$ -	\$ 730,657,154
Depreciation & Amortization - All												
95	403/404/406	Intangible Plant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (254,740)	\$ -	\$ 6,415,306
96	403/404/406	Other Production Plant	-	-	-	-	-	-	-	-	-	35,415,881
97	403/404/406	Transmission Plant	-	-	-	-	-	-	-	-	-	19,457,058
98	403/404/406	Distribution Plant	-	-	-	-	-	-	-	-	-	19,525,254
99	403/404/406	General Plant	-	-	-	-	-	-	-	-	-	5,439,265
100		Total Depreciation & Amortization - All	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (254,740)	\$ -	\$ 86,252,764
Taxes Other Than Income Taxes												
101	408	Property Tax - Steam Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,656,329
102	408	Property Tax - Other Production	-	-	-	-	-	-	-	-	-	1,251,636
103	408	Property Tax - Transmission (EHV)	-	-	-	-	-	-	-	-	-	2,094,208
104	408	Property Tax - Transmission (Non-EHV)	-	-	-	-	-	-	-	-	-	2,725,610
105	408	Property Tax - Distribution	-	-	-	-	-	-	-	-	-	12,223,401
106	408	Business Activity Tax - Generation	-	-	-	-	-	-	-	-	-	158,533
107	408	Business Activity Tax - Transmission	-	-	-	-	-	-	-	-	-	21,333
108	408	Other (Including Payroll Taxes)	-	-	-	-	-	-	(1,867)	-	-	4,814,853
109		Total Taxes Other Than Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,867)	\$ -	\$ -	\$ 33,945,904
110		Total Income Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111		Total Operating Expense	\$ (23,165)	\$ (894,158)	\$ 52,426,000	\$ (9,407,430)	\$ -	\$ 104,381,000	\$ (361,085)	\$ (254,740)	\$ -	\$ 850,855,821
112		OPERATING INCOME	\$ 23,165	\$ 295,482	\$ 25,259,000	\$ 9,407,430	\$ 1,161,265	\$ 1,719,000	\$ 361,085	\$ 254,740	\$ -	\$ 118,453,913

OPERATING INCOME ADJUSTMENT NO. 2
TEST-YEAR DEPRECIATION EXPENSE ON GROSS PLANT IN SERVICE

LINE NO.	ACCT. NO.	DESCRIPTION	(A) RUCO TOTAL PLANT AS ADJT'D	(B) TEP PRO'D RATE	(C) RUCO DEP. EXP.	(D) COMPANY DEP. EXP.	(E) DIFFERENCE
INTANGIBLE PLANT							
1	301	Organization	\$ 29,362	0.00%	\$ -	\$ -	
2	302	Franchises and Consents	147,884	0.00%	-	-	
3	303	Miscellaneous Intangible Plant	68,997,310	9.67%	6,670,046	6,647,388	
4		<u>TOTAL Intangible Plant</u>	<u>\$ 69,174,556</u>		<u>\$ 6,670,046</u>	<u>\$ 6,647,388</u>	<u>\$ 22,658</u>
PRODUCTION PLANT							
Steam Production Plant							
5	310	Land and Land Rights	\$ 5,878,540	2.49%	\$ 146,650	\$ 79,060	
6	311	Structures and Improvements	121,134,420	3.61%	4,378,343	3,588,351	
7	312	Boiler Plant Equipment	707,073,200	2.44%	17,231,711	16,142,455	
8	313	Engines and Engine-Driven Generators	-	-	-	-	
9	314	Turbogenerator Units	231,204,768	3.29%	7,606,235	7,195,383	
10	315	Accessory Electric Equipment	82,685,481	2.93%	2,426,482	2,396,234	
11	316	Misc. Power Plant Equipment	19,877,558	2.98%	592,807	567,729	
12	317	Asset Retm't Costs for Steam Production	366,915	3.15%	11,558	10,840	
13	114	San Juan Acquisition Adjustment	3,124,669	3.73%	116,655	116,655	
14		<u>TOTAL Steam Plant</u>	<u>\$ 1,171,345,551</u>		<u>\$ 32,510,440</u>	<u>\$ 30,096,707</u>	<u>\$ 2,413,733</u>
Other Plant							
15	340	Land and Land Rights	\$ 1,928,015	0.00%	\$ -	\$ -	
16	341	Structures and Improvements	14,200,470	2.40%	340,537	32,616	
17	342	Fuel Holders, Products, and Accessories	12,595,292	2.44%	307,288	28,420	
18	343	Prime Movers	354,047	5.19%	18,389	18,389	
19	344	Generators	78,477,670	2.88%	2,256,302	1,807,155	
20	345	Accessory Electric Equipment	4,475,217	2.26%	101,013	101,013	
21	346	Misc. Power Plant Equipment	8,385,479	1.45%	121,246	15,013	
22		<u>TOTAL Other Plant</u>	<u>\$ 120,416,190</u>		<u>\$ 3,144,775</u>	<u>\$ 2,002,606</u>	<u>\$ 1,142,169</u>
23		<u>TOTAL Production Plant</u>	<u>\$ 1,291,761,741</u>		<u>\$ 35,655,215</u>	<u>\$ 32,099,313</u>	<u>\$ 3,555,902</u>
TRANSMISSION PLANT							
24	350	Land and Land Rights	\$ 10,785,048	3.46%	\$ 372,681	\$ 372,281	
25	352	Structures and Improvements	7,634,167	3.46%	263,801	263,731	
26	353	Station Equipment	124,499,472	3.46%	4,302,116	4,296,095	
27	354	Towers and Fixtures	9,843,590	3.46%	340,148	340,057	
28	355	Poles and Fixtures	18,675,438	3.46%	645,335	645,163	
29	356	Overhead Conductors and Devices	16,703,460	3.46%	577,193	577,039	
30		<u>TOTAL Transmission Non-EHV</u>	<u>\$ 188,141,175</u>		<u>\$ 6,501,274</u>	<u>\$ 6,494,366</u>	<u>\$ 6,908</u>
31	350	Land and Land Rights	\$ 15,037,219	3.46%	\$ 519,616	\$ 519,777	
32	352	Structures and Improvements	10,080,213	3.46%	348,325	348,232	
33	353	Station Equipment	134,192,652	3.46%	4,637,067	4,640,702	
34	354	Towers and Fixtures	145,810,705	3.46%	5,038,532	5,037,187	
35	355	Poles and Fixtures	1,341,221	3.46%	46,346	46,334	
36	356	Overhead Conductors and Devices	66,469,318	3.46%	2,296,867	2,296,254	
37	359	Roads & Trails	4,658,153	2.00%	93,163	93,163	
38		<u>TOTAL Transmission EHV</u>	<u>\$ 377,589,481</u>		<u>\$ 12,979,915</u>	<u>\$ 12,981,649</u>	<u>\$ (1,734)</u>
39		<u>TOTAL Transmission Plant</u>	<u>\$ 565,730,656</u>		<u>\$ 19,481,189</u>	<u>\$ 19,476,015</u>	<u>\$ 5,174</u>

**OPERATING INCOME ADJUSTMENT NO. 2
TEST-YEAR DEPRECIATION EXPENSE ON GROSS PLANT IN SERVICE**

LINE NO.	ACCT. NO.	DESCRIPTION	(A)	(B)	(C)	(D)	(E)
			TOTAL PLANT AS ADJT'D	TEP RATE	RUCO DEP. EXP.	COMPANY DEP. EXP.	DIFFERENCE
DISTRIBUTION PLANT							
40	360	Land and Land Rights	\$ 9,858,745	1.16%	\$ 114,276	\$ 114,276	
41	361	Structures and Improvements	6,282,094	1.63%	102,398	102,398	
42	362	Station Equipment	95,451,660	1.46%	1,393,594	1,393,594	
43	364	Poles, Towers, and Fixtures	112,985,358	1.63%	1,841,661	1,841,661	
44	365	Overhead Conductors and Devices	106,758,542	1.47%	1,569,351	1,569,351	
45	366	Underground Conduit	49,342,484	1.42%	700,663	700,663	
46	367	Underground Conductors and Devices	213,374,544	1.89%	4,032,779	4,032,779	
47	368	Line Transformers	203,129,296	2.26%	4,593,451	4,593,451	
48	369	Services	92,019,762	1.52%	1,394,698	1,394,698	
49	370	Meters	32,881,789	2.99%	983,165	983,165	
50	371	Installations on Customer Premises	-	-	-	-	
51	373	Street Lighting and Signal Systems	9,334,416	1.74%	162,419	162,419	
52	374	Asset Retirement Obligation	216,459	2.97%	6,429	6,429	
53		<u>TOTAL Distribution Plant</u>	<u>\$ 931,635,149</u>		<u>\$ 16,894,884</u>	<u>\$ 16,894,884</u>	<u>\$ -</u>
GENERAL PLANT							
54	389	Land and Land Rights	\$ 302,740	0.00%	\$ -	\$ -	
55	390	Structures and Improvements	35,424,469	3.54%	1,254,795	1,251,512	
56	391	Office Furniture and Equipment	26,130,664	10.25%	2,677,957	2,568,009	
57	392	Transportation Equipment	36,960,886	5.98%	2,211,987	2,211,987	
58	393	Stores Equipment	988,421	6.67%	65,927	52,513	
59	394	Tools, Shop and Garage Equipment	6,144,619	5.89%	361,919	265,430	
60	395	Laboratory Equipment	4,273,434	5.89%	251,706	213,183	
61	396	Power Operated Equipment	9,674,674	4.19%	405,369	308,740	
62	397	Communication Equipment	29,835,899	3.71%	1,106,912	1,079,515	
63	398	Miscellaneous Equipment	4,582,190	5.00%	229,109	131,316	
64		<u>TOTAL General Plant</u>	<u>\$ 154,317,996</u>		<u>\$ 8,565,680</u>	<u>\$ 8,082,205</u>	<u>\$ 483,475</u>
65		<u>SUB-TOTALS</u>	<u>\$ 3,012,620,098</u>		<u>\$ 87,267,014</u>	<u>\$ 83,199,805</u>	<u>\$ 4,067,209</u>
66		Reconcile GPIS - WP's To B-2	\$ 9,400,488				
67		<u>TOTALS</u>	<u>\$ 3,022,020,586</u>				
68		Net Negative Salvage Distrubtion (TEP Response To RUCO DR 2.13)			2,603,350	2,603,350	
69		<u>GRAND TOTAL</u>			<u>\$ 89,870,367</u>	<u>\$ 85,803,158</u>	
70		Company As Filed			\$ 85,803,158	\$ 85,803,158	
71		Difference			<u>\$ 4,067,209</u>		
72		<u>RUCO Adjustment (See RLM-8, Pages 1 & 2, Col. (C))</u>			<u>\$ 4,067,209</u>		

References:

- Column (A): Schedule RLM-5, Column (I)
- Column (B): Composite Rates Calculated From Company Response To RUCO DR 2.13
- Column (C): Column (A) X Column (B)
- Column (D): Company's Response To RUCO DR 2.13
- Column (E): Column (C) - Column (D)

**OPERATING INCOME ADJUSTMENT NO. 3
RUCO ADJUSTMENT TO REMOVE UNNECESSARY/INAPPROPRIATE EXPENSES**

LINE NO.	DESCRIPTION	(A) AMOUNT
	Expenses Removed	
1	Account 921 - A & G Expense - Office Supplies: RUCO Workpapers - Revised Exhibit A 921	\$ (327,746)
2	Account 923 - A & G Expense - Outside Services Employed: RUCO Workpapers - Revised Exhibit A 923	(1,568)
3	Account 930.1 - A & G Expense - Miscellaneous General Expenses:RUCO Workpapers - Revised Exhibit A 930.1	(16,103)
4	Account 930.2 - A & G Expense - Miscellaneous General Expenses:RUCO Workpapers - Revised Exhibit A 930.2	(168,315)
5	Total Expenses Removed	Sum Of Lines 1 Thru 4 <u>\$ (513,731)</u>
6	RUCO Adjustment (See RLM-8, Pages 1 & 2, Col. (D) For Distribution	Line 7 <u>\$ (513,731)</u>

**OPERATING INCOME ADJUSTMENT NO. 5
INCENTIVE COMPENSATION**

LINE NO.	ACCT NO.	DESCRIPTION	(A)	(B)	(C)
			COMPANY DISTRIBUTION OF INC COMP ADJ'MENT	ALLOCATION FACTOR	RUCO DISTRIBUTION OF INC COMP ADJ'MENT
1	506	Miscellaneous Steam Power Expenses	\$ 164,184	16.88%	\$ (241,872)
2	566	Miscellaneous Transmission Expenses	48,928	5.03%	(72,080)
3	588	Miscellaneous Distribution Expenses	118,422	12.18%	(174,456)
4	903	Customer Records & Collection Expenses	67,997	6.99%	(100,172)
5	920	Administrative & General Salaries	470,415	48.36%	(693,004)
6	514	Maintenance Miscellaneous Steam Plant	71,657	7.37%	(105,563)
7	570	Maintenance of Station Equipment	11,812	1.21%	(17,401)
8	598	Maintenance of Miscellaneous Distribution Plant	18,859	1.94%	(27,783)
9	935	Maintenance of General Plant	381	0.04%	(561)
10		SUB-TOTALS	\$ 972,655	100.00%	\$ (1,432,892)
11	408	FICA Taxes			\$ (92,486)
12		TOTALS			<u>\$ (1,525,378)</u>

NOTE:

RUCO Determination Of The Test-Year Incentive Compensation Payroll And FICA Taxes Expense Level:

STEP ONE: Restate Expense From 4-Year Average To Test Year Actual Level

	REFERENCE	PAYROLL	FICA TAXES
13	Adjusted TY Level Of Payroll And FICA Taxes (4-Yr Average) Company Workpapers	\$ 3,838,440	\$ 288,098
14	Actual Test-Year Level Of Payroll And FICA Taxes Company Workpapers	\$ 4,811,096	\$ 391,224
15	RUCO Adjustment To Adhere To Historical TY Principle Line 14 - Line13	<u>\$ 972,656</u>	<u>\$ 103,126</u>

STEP TWO: Split Expense On A 50/50 Basis

16	Company Test-Year Level Of Payroll And FICA Taxes Company Workpapers	\$ 4,811,096	\$ 391,224
17	RUCO Adjustment To Split Expense On A 50/50 Basis 50% Of Line 16	<u>\$ (2,405,548)</u>	<u>\$ (195,612)</u>
18	RUCO Adjusted Expense (See Col. (C), Lines 10 & 11) Sum Lines 15 & 17	<u>\$ (1,432,892)</u>	<u>\$ (92,486)</u>
19	RUCO Adjustment (See RLM-8, Pages 1 & 2, Column (F)) Sum Line 18, Col.'s (B) & (C)		<u>\$ (1,525,378)</u>

References:

- Column (A): Company Workpapers
- Column (B): Individual Account Allocation Based On Percentage Of Each FERC Account To Total
- Column (C): RUCO Adjustment To Incentive Compensation Allocated By Allocation Factors In Column (B)

**OPERATING INCOME ADJUSTMENT NO. 7
PROPERTY TAX COMPUTATION**

LINE NO.	DESCRIPTION	(A)	(B)	(C)
	Calculation Of The Company's Full Cash Value:			
1	Net Plant In Service (RLM-4, Column (H), Line 3)			\$ 1,334,462,452
2	Rate Base Reconciliation (Company Response TO RUCO DR 10.1)	\$ (146,690,957)		
3	RUCO Reversal Of OCRB - Springerville Unit 1 Land And Land Rights	(2,246,355)		
4	RUCO Reversal Of Acc. Dep. - Springerville Unit 1 Intangibles	5,258,018		
5	RUCO Reversal Of Acc. Dep. - AZ Gener'n, Intgb's, Ld Rghts & Gen Plt	-		
6	RUCO Reversal Of OCRB - 345 KV Line Luna Power Plant To El Paso	1,345,024		
7	RUCO Reversal Of Acc. Dep. - 345 KV Line Luna Power Plt To El Paso	(805,135)		
8	TOTAL RUCO Adjustment Associated With Rate Base Adjustments (Sum Lns 2 Thru 7)		\$ (143,139,405)	
9	Licensed Transportation (Company Workpapers)		(12,064,536)	
10	Land Cost And Rights (Company Workpapers)		(12,077,452)	
11	Environmental Property (Company Workpapers)		(182,446,282)	
12	Net Book Value Of Generation		(442,581,696)	
13	Full Cash Value Of Generation		432,635,872	
14	Land FCV Per ADOR (Company Workpapers)		12,821,624	
15	Material And Supplies (Company Workpapers)		17,323,223	
16	COMPANY'S FULL CASH VALUE (Sum Of Lines 1 Thru 15)			<u>\$ 1,004,933,800</u>
	Calculation Of The Company's Tax Liability:			
17	Assessment Ratio (Per House Bill 2779)		23.0%	
18	Assessed Value (Line 16 X Line 17)		\$ 231,134,774	
19	Average Tax Rate (Company Workpapers)		<u>10.66%</u>	
20	PROPERTY TAX Excluding Environmental Property (Line 18 X Line 19)			\$ 24,630,380
21	Environmental Property (Line 11)		\$ 182,446,282	
22	Statutory FCV Adjustment (Company Workpapers)		50.0%	
23	Environmental Property FVC (Line 21 X Line 22)		\$ 91,223,141	
24	Assessment Ratio (Line 17)		23.0%	
25	Taxable Value (Line 23 X Line 24)		\$ 20,981,322	
26	Average Tax Rate (Company Workpapers)		<u>10.66%</u>	
27	PROPERTY TAX On Environmental Property (Line 25 X Line 26)			\$ 2,235,830
28	Land Held For Future Use In Rate Base		\$ 1,140,033	
29	Assessment Ratio (Company Workpapers)		16.0%	
30	Taxable Value (Line 28 X Line 29)		\$ 182,405	
31	Average Tax Rate (Company Workpapers)		10.66%	
32	PROPERTY TAX On Land Held For Future Use (Line 30 X Line 31)			\$ 19,438
33	COMPANY'S ARIZONA PROPERTY TAX LIABILITY (Sum Of Lines 20, 27 & 32)			\$ 26,885,647
34	COMPANY'S NEW MEXICO PROPERTY TAX LIABILITY (Company Workpapers)			2,065,536
35	Rounding			1
36	COMPANY PROPERTY TAX LIABILITY (Sum Of Lines 33 Thru 35)			<u>\$ 28,951,184</u>
37	Total Test Year Adjusted Property Tax Expense Per Company's Filing		\$ 30,751,385	
38	Increase In Property Tax Expense (Line 36 - Line 37)		<u>\$ (1,800,201)</u>	
	Distribution Of Property Tax Adjustment	COMPANY WORKPAPERS	ALLOCATION FACTOR	RUCO ALLOCATION
39	Steam Production	\$ 11,318,945	36.81%	\$ (662,616)
40	Other Production	1,329,464	4.32%	(77,827)
41	Transmission (EHV)	2,224,427	7.23%	(130,219)
42	Transmission (Non-EHV)	2,895,090	9.41%	(169,480)
43	Distribution	12,983,459	42.22%	(760,058)
44	Totals	\$ 30,751,385	100.00%	\$ (1,800,201)
45	RUCO ADJUSTMENT TO PROPERTY TAX EXPENSE (Line 30) (See RLM-8, Pages 1 & 2, Column (H))			<u>\$ (1,800,201)</u>

**OPERATING INCOME ADJUSTMENT NO. 8
OVERHEAD LINE MAINTENANCE**

LINE NO.	ACCT NO.	DESCRIPTION	(A) COMPANY DATA RUCO D.R. 1.21	(B) ADJUSTED CPI INFLATION	(C) RUCO ADJUSTMENT
1	593	2002 Year-End Overhead Line Maintenance	\$ 1,315,382	\$ 1,527,686	
2	593	2003 Year-End Overhead Line Maintenance	1,286,976	1,461,389	
3	593	2004 Year-End Overhead Line Maintenance	1,447,907	1,601,482	
4	593	2005 Year-End Overhead Line Maintenance	1,822,616	1,949,873	
5	593	2006 Year-End Overhead Line Maintenance	1,809,801	1,875,658	
6		Five Year Total (Sum Of Lines 1 Thru 5)	\$ 7,682,682	<u>\$ 8,416,087</u>	
7		Average (Line 6 / 5Years)		\$ 1,683,217	
8	593	Test-Year Ended Dec. 31, 2006 Overhead Line Maintenance (Per 1.21)		\$ 1,809,801	
9		Difference (Line 7 - Line 8)			<u>\$ (126,584)</u>
10		RUCO Adjustment (Line 8) (See RLM-8, Pages 1 & 2, Column (I))			<u>\$ (126,584)</u>

**OPERATING INCOME ADJUSTMENT NO. 12
PAYROLL EXPENSE**

LINE NO.	ACCT NO.	DESCRIPTION	(A) TEP AS FILED	(B) ALLOCATION FACTOR	(C) RUCO AS ADJUSTED
1	500	Steam Prod Oper-Supervision	\$ 90,826	5.82%	\$ 1,143
2	501	Fuel - Steam	9,757	0.62%	123
3	502	Steam Expenses	108,250	6.93%	1,362
4	505	Electric Expenses	37,134	2.38%	467
5	506	Steam Prod-Misc Expense	28,275	1.81%	356
6	510	Maint-Supervision & Engr	74,954	4.80%	943
7	511	Maint of Structures	10,302	0.66%	130
8	512	Maint of Boiler Plant	113,167	7.25%	1,424
9	513	Steam Prod-Mnt Elec Plnt	22,539	1.44%	284
10	514	Steam Prod-Mnt Misc Plnt	41,944	2.69%	528
11	546	Other Prod Oper-Supervision	6,333	0.41%	80
12	553	Maint Gen & Elec Plant	1,510	0.10%	19
13	554	Maint of Misc Oth Pwr Gen Plan	549	0.04%	7
14	556	Sys Cntrl/Load Dispatch	40,705	2.61%	512
15	560	Trans-Oper Supv & Engr	16,860	1.08%	212
16	561	Trans-Load Dispatch	6,433	0.41%	81
17	561.2	Load Dispatch - Monitor & Oper Trans	14,200	0.91%	179
18	561.3	Load Dispatch - Trans Service & Sched	1,849	0.12%	23
19	561.5	Reliability, Planning & Standards Dev	6	0.00%	0
20	561.7	Generation Interconnection Studies	94	0.01%	1
21	562	Trans-Station Expenses	14	0.00%	0
22	563	Trans-Overhead Line Exp	13	0.00%	0
23	566	Trans-Misc Oper Expense	1,567	0.10%	20
24	568	Trans-Maint Supv & Engr	5,300	0.34%	67
25	569.1	Maint of Computer HW	1,331	0.09%	17
26	569.2	Maint of Computer SW	6,674	0.43%	84
27	570	Trans-Maint Stn Equip	35,510	2.27%	447
28	571	Trans-Maint of OH Lines	5,008	0.32%	63
29	573	Trans-Maint Misc Trans Plnt	2,096	0.13%	26
30	580	Dist-Oper Supv & Engr	42,974	2.75%	541
31	581	Dist-Load Dispatching	5,351	0.34%	67
32	582	Dist-Station Expenses	1,931	0.12%	24
33	583	Dist-Overhead Line Exp	13,504	0.86%	170
34	584	Dist-Underground Line Exp	96	0.01%	1
35	585	Dist-Light/Signal Exp	3	0.00%	0
36	586	Dist-Meter Expenses	17,743	1.14%	223
37	587	Dist-Customer Install Exp	4,893	0.31%	62
38	588	Dist-Misc Expense	95,092	6.09%	1,196
39	590	Dist-Maint Supv & Engr	14,091	0.90%	177
40	592	Dist-Maint Stn Equip	18,751	1.20%	236
41	593	Dist-Maint of OH Lines	21,713	1.39%	273
42	594	Dist-Maint of UG Lines	752	0.05%	9
43	595	Dist-Mnt Line Transformers	11,789	0.75%	148
44	596	Dist-Mnt Light/Signals	17	0.00%	0
45	597	Dist-Maint of Meters	2,464	0.16%	31
46	598	Dist-Maint Misc Plant	3,017	0.19%	38
47	903	Cust Rec/Collection Exp	181,637	11.63%	2,285
48	908	Customer Assistance Exp	13,939	0.89%	175
49	909	Informational/Instrct Adv Exp	1,716	0.11%	22
50	920	A&G Salaries	377,238	24.16%	4,747
51	925	Injuries & Damages	18,179	1.16%	229
52	926	Pensions & Benefits	20,234	1.30%	255
53	930.2	General Advertising Exp	9,138	0.59%	115
54	935	Maint General Plant	2,273	0.15%	29
55			<u>\$ 1,561,735</u>	<u>100.00%</u>	<u>\$ 19,651</u>
56		NOTE: Calculation Of RUCO Test Year Payroll Expense Adjustment			
57		Test Year O & M Payroll Expense	Company Workpapers	\$ 52,712,850	
58		Average Wage Rate Increase As Of January 01, 2007	Company Workpapers	3.00%	
59		Adjusted Test Year O & M Payroll Expense	Line 56 X Line 57	<u>\$ 1,581,386</u>	
59		Company Adjustment As Filed	TEP Sch. C-2, Pg 4	<u>\$ 1,561,735</u>	
60		Difference (See Column (C) For Account Allocation)	Line 58 - Line 59	<u>\$ 19,651</u>	
61		RUCO Adjustment (See RLM-8, Pages 3 & 4, Column (M))		<u>\$ 19,651</u>	

**OPERATING INCOME ADJUSTMENT NO. 13
PAYROLL TAX EXPENSE**

LINE NO.	DESCRIPTION	REFERENCE	(A) RUCO AS ADJUSTED
1	RUCO Adjusted Test Year O & M Payroll Expense	RLM-14, Col. (B), Line 58	\$ 1,581,386
2	Effective FICA Tax Rate For All TEP Wages	Company Workpapers	7.08%
3	Adjusted Test Year O & M Payroll Tax Expense	Line 1 X Line 2	<u>\$ 111,962</u>
4	Adjustment Due To Increase In FICA Wage Base	Company Workpapers	\$ 30,415
5	RUCO Total Adjustment To Test Year Payroll Tax Expense	Line 3 + Line 4	<u>\$ 142,377</u>
6	Company Adjustment As Filed	TEP Sch. C-2, Pg 4	\$ 139,688
7	Difference	Line 5 - Line 6	<u>\$ 2,689</u>
8	RUCO Adjustment (See RLM-8, Pages 3 & 4, Column (N))	Line 7	<u>\$ 2,689</u>

**OPERATING INCOME ADJUSTMENT NO. 17
CUSTOMER CARE AND BILLING NORMALIZATION**

LINE NO.	ACCT NO.		REFERENCE	(A) RUCO AS ADJUSTED
1		Pre-Implementation Test Year Expenses (Jan., Feb. & Mar.)	Company Workpapers	\$ 571,882
2		Pre-Implementation Monthly Expenses	Line 1 / 3 Months	190,627
3		Pre-Implementation Annualized Expenses	Line 2 X 12 Months	\$ 2,287,528
4	903	Company Adjusted Test Year Expenses As Filed	Company Workpapers	\$ 2,583,758
5	903	Difference	Line 3 - Line 4	<u>\$ (296,230)</u>
6	903	RUCO Adjustment (See RLM-8, Pages 3 & 4, Column (R))	Line 5	<u>\$ (296,230)</u>

OPERATING INCOME ADJUSTMENT NO. 28
INCOME TAX EXPENSE

(Thousands of Dollars)

LINE NO.	DESCRIPTION	(A) REFERENCE	(B) AMOUNT
FEDERAL INCOME TAXES:			
1	Operating Income Before Taxes	Schedule RLM-7, Column (D), Line 13 + Line 11	\$ 82,887
LESS:			
2	Arizona State Tax	Line 11	(3,549)
3	Interest Expense	Note (A) Line 22	<u>(32,900)</u>
4	Federal Taxable Income	Sum Of Lines 1, 2 & 3	\$ 46,438
5	Federal Tax Rate	Schedule RLM-1, Page 2, Column (A), Line 9	35.00%
6	Federal Income Tax Expense	Line 4 X line 5	<u>\$ 16,253</u>
STATE INCOME TAXES:			
7	Operating Income Before Taxes	Line 1	\$ 82,887
LESS:			
8	Interest Expense	Note (A) Line 22	<u>(32,900)</u>
9	State Taxable Income	Line 7 + Line 8	\$ 49,987
10	State Tax Rate	Tax Rate	7.10%
11	State Income Tax Expense	Line 9 X Line 10	<u>\$ 3,549</u>
TOTAL INCOME TAX EXPENSE:			
12	Federal Income Tax Expense	Line 6	\$ 16,253
13	State Income Tax Expense	Line 11	3,549
14	Total Income Tax Expense Per RUCO	Sum Of Lines 12 & 13	<u>\$ 19,802</u>
15	Total Income Tax Expense Per Company Filing (Schedule C-1)		<u>(12,260)</u>
16	Difference	Line 14 - Line 15	<u>\$ 32,063</u>
17	RUCO ADJUSTMENT TO INCOME TAX EXPENSE (See RLM 7, Column (D), Line 11)	Line 16	<u>\$ 32,063</u>
NOTE (A):			
Interest Synchronization:			
18	Adjusted ACC Jurisdiction Rate Base (Schedule RLM-3, Column (D), Line 14)	\$ 936,123	
19	Weighted Cost Of Debt (Schedule RLM-18, Column (F), Line 1 + Line 2)	3.51%	
20	Interest Expense (Line 18 X Line 19)	<u>\$ 32,900</u>	

COST OF CAPITAL

LINE NO.	DESCRIPTION	(A) COMPANY AS FILED	(B) RUCO ADJUSTMENTS	(C) RUCO AS ADJUSTED	(D) PERCENT	(E) COST RATE	(F) WEIGHTED COST RATE
1	Short-term Debt	\$ -	\$ -	\$ -	0.00%	0.00%	0.00%
2	Long-term Debt	\$ 805,636	\$ -	\$ 805,636	55.00%	6.39%	3.51%
3	Preferred Stock	N/A	\$ -	\$ -	0.00%	0.00%	0.00%
4	Common Equity	\$ 659,157	\$ -	\$ 659,157	45.00%	9.44%	4.25%
5	TOTAL CAPITAL	<u>\$ 1,464,793</u>	<u>\$ -</u>	<u>\$ 1,464,793</u>	<u>100.00%</u>		
6	WEIGHTED COST OF CAPITAL (Sum Lines 1 Thru 5)						<u>7.76%</u>

References:

- Column (A): Company Schedule D-1
- Column (B): Testimony, WAR
- Column (C): Column (A) + Column (B)
- Column (D): Column (C), Line Item / Total Capital (Line 5)
- Column (E): Testimony, WAR
- Column (F): Column (D) X Column (E)