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UniSource Energy Tower  
Suite 1820  
One South Church  
Tucson, AZ 85701

Vincent Nitido, Jr.  
Vice President, General Counsel and  
Corporate Secretary

520/884-3670  
FAX 520/884-3612

August 9, 2002

**VIA FACSIMILE AND  
FEDERAL EXPRESS**

RECEIVED  
OFFICE OF THE SECRETARY

AUG 9 2002

Mr. Jonathan G. Katz, Secretary  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Dear Mr. Katz:

Pursuant to the Order of the Securities and Exchange Commission requiring sworn statements pursuant to Section 21(a) of the Securities Act of 1934 (File No. 4-460), enclosed please find the sworn statements of James S. Pignatelli, President, CEO and Chairman of the Board and Kevin P. Larson, Vice President, Chief Financial Officer and Treasurer of UniSource Energy Corporation.

Sincerely,

Vincent Nitido, Jr.  
Vice President, Corporate Secretary and  
General Counsel

VN/dkd

Enclosure

0424

STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Kevin P. Larson, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of UniSource Energy Corporation, and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- December 31, 2001 10-K of UniSource Energy Corporation
all reports on Form 10-Q, all reports on form 8-K and all definitive proxy materials of UniSource Energy Corporation filed with the Commission subsequent to the filing of the Form 10-K identified above; and
any amendments to any of the foregoing.

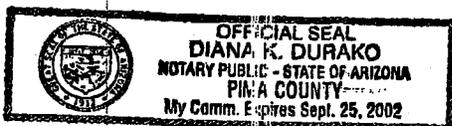
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AUG 9 2002

Kevin Larson (signature)

Kevin P. Larson
Vice President, Chief Financial Officer and Treasurer
August 9, 2002

Subscribed and sworn to before me this 9th day of August 2002.



(signature)
Notary Public

My commission expires: \_\_\_\_\_