

PUC Docket No. 44941
SOAH Docket No. 473-15-5257

Order

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- b. EPE, the city of El Paso, and the Coalition agreed with Commission Staff to submit their final invoices for rate case expenses to be recovered from ratepayers by August 5, 2016, to allow Commission Staff review, and EPE, the city of El Paso, and the Coalition did so. The City of Socorro also submitted its invoices.
 - c. Commission Staff concluded after review of the invoices submitted by EPE and its municipalities that the total amount of rate case expenses to be recovered under the amended and restated agreement is \$3,127,384.49, and given the circumstances and the agreed reduction in the actual expenses reflected in this total, this amount was a reasonable and necessary expense.
47. Under the amended and restated agreement, if the Commission considers a final order in more than one open meeting and requires the parties to brief a matter, the rate case expense deadline shall be 14 days prior to the date of the open meeting in which the Commission adopts a final order.
48. Under the amended and restated agreement, there would be no recovery from ratepayers of rate case expenses incurred by EPE after the rate case expense deadline.
49. EPE agreed to reimburse the reasonable rate case expenses of a municipality entitled to reimbursement of rate case expenses under § 33.023 of PURA² (in this Docket No. 44941, those parties being the city of El Paso, Coalition, and the City of Socorro) incurred after the rate case expense deadline, but under the amended and restated agreement, such expenses would not be recoverable from ratepayers.
50. The amount of rate case expenses to be surcharged is \$3,127,384.49. Under the amended and restated agreement, recoverable rate case expenses shall be collected through a separate rate case expense surcharge that will be based on the expenses being amortized over two years and allocated to customer classes as illustrated in Attachment E to the amended and restated agreement. EPE shall cease billing of the rate case expense surcharge in the month that the total approved amount has been collected. The amount of any over-recovery or

² Public Utility Regulatory Act, Tex. Util. Code Ann. §§ 11.001-66.016 (West 2016) (PURA).

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under-recovery of the approved rate case expense surcharge amounts by class shall be included in the deferred fuel balance for that class as a refund or surcharge, respectively.

Consistency of the Amended and Restated Agreement with PURA and Commission Requirements

51. The amended and restated agreement is the result of good faith negotiations by the parties, and these efforts, as well as the overall result of the amended and restated agreement viewed in light of the record as a whole, support the reasonableness and benefits of the terms of the amended and restated agreement.

Revenue Requirement

52. The \$37 million revenue requirement increase, together with the Four Corners incremental rate recovery amount (both effective for consumption on and after January 12, 2016), contemplated by the amended and restated agreement will allow EPE the opportunity to earn a reasonable return over and above its reasonable and necessary operating expenses.
53. The \$37 million revenue requirement increase in the amended and restated agreement is consistent with applicable provisions of Chapter 36 of PURA and Commission rules.
54. The \$3.7 million Four Corners incremental rate recovery amount is a reasonable resolution of that issue.
55. The record supports the inclusion in rate base of all of EPE's capital additions from July 1, 2009 through March 31, 2015, except for the Copper gas turbine (which shall continue to be excluded from rates) and the Newman Elevated Solar Facility (whose rate base treatment is reserved for EPE's next rate proceeding).
56. The approval of the capital additions in rate base has no bearing on the Four Corners incremental rate recovery amount.
57. A return on equity of 9.7%, effective January 12, 2016, only for purposes of calculating allowance for funds used during construction is reasonable.
58. It is reasonable for purposes of this proceeding to adopt the depreciation rates proposed by the amended and restated agreement. The adopted depreciation rates are set forth in Attachment A to the amended and restated agreement.

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59. It is also reasonable that, effective January 1, 2016, EPE will record all gains or losses for the retirement of transportation equipment as a component of accumulated provision for depreciation and amortization of electric plant (FERC Account Number 108).
60. It is reasonable that, effective January 1, 2016, EPE will begin normalizing state income tax expense in accordance with the amended and restated agreement and amortizing over a 15-year period the test year-end balance of accumulated deferred state income tax expense that has not yet been included in cost of service.
61. It is reasonable that, effective February 1, 2016, EPE's rates will be deemed not to include funding for Palo Verde Nuclear Generating Station decommissioning.
62. It is reasonable that EPE shall be allowed, in its discretion, to make contributions to the decommissioning funds, if any, it deems prudent or necessary.
63. It is reasonable that, effective January 1, 2016, EPE's expenses for environmental consumables (within the meaning of 16 Texas Administrative Code (TAC) § 25.236(a)(3)) will be removed from base rates and be recovered as eligible fuel costs.
64. It is reasonable that EPE recover its rate case expenses in the manner specified in the amended and restated agreement.

Allocation of Revenue

65. The allocation of the \$37 million revenue increase among rate classes in Attachment B to the amended and restated agreement is just and reasonable.
66. The allocation of the \$3.7 million Four Corners incremental rate recovery amount from among rate classes in Attachment C to the amended and restated agreement is just and reasonable.
67. The allocation of the rate case expenses among rate classes in Attachment E to the amended and restated agreement is just and reasonable.

Rate Design and Tariff Approval

68. The \$6.90 customer charge for Rate 1, Residential Service, specified by the amended and restated agreement, is reasonable.
69. Exempting residential customers from the Schedule DG application fee is reasonable.

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70. The \$9.95 customer charge for Rate 2, Small General Service, specified by the amended and restated agreement, is reasonable.
71. It is reasonable that the customer charge for Rate 24, General Service, shall be \$27.50, with the balance of the increase distributed to this class to be accomplished by increasing the other base charges by an equal percentage, as specified in the amended and restated agreement.
72. A rate limiter to be applied for Rate 24, General Service, regarding houses of worship, as shown in Rate Schedule 24A, is reasonable.
73. A rate limiter to be applied for the two customer accounts migrating from Rate 43 to Rate 25, Large Power Service, as described in Rate Schedule 25, is reasonable.
74. It is reasonable that the increase distributed to Rate 41 shall be applied by increasing each of the components of the monthly base rate by an equal percentage, as the amended and restated agreement specifies.
75. It is also reasonable that, in its next rate proceeding, EPE will provide for informational purposes a cost of service analysis that presents Rate 41 as a separate class even if EPE proposes to eliminate the class in that proceeding.
76. It is reasonable not to adopt EPE's proposed provision for Highly Variable Demand.
77. It is reasonable to address EPE's proposed Community Solar tariff in the separately pending proceeding, Docket No. 44800,³ and not in this proceeding.
78. It is reasonable that EPE's existing Demand and Energy Loss Factors shall remain in effect, and that in its 2016 fuel reconciliation, EPE submit a System Loss Study for applicability in the fuel reconciliation period beginning April 1, 2016.
79. It is reasonable to approve a modified TOU rate for residential customers, which is based on an on-peak period of four months and six hours/day, with a customer charge of \$8.40 per customer per month.

³ Application of El Paso Electric Company to Implement a Voluntary Community Solar Pilot Program in Texas, Docket No. 44800 (pending).

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80. The settlement rates reflected in the rate schedules included in Attachment D to the amended and restated agreement, including the additional tariff provisions reflected therein and in Sections 2 and 3 of EPE's proposed tariff, are just and reasonable.
81. Surcharges in addition to the base rate increase are necessary to capture: (a) the fact that rates relate back to consumption on and after January 12, 2016; (b) the Four Corners incremental rate recovery amount is to be included in a separate surcharge, except for the time period subject to the relation back, and (c) recovery of rate case expenses.

II. Conclusions of Law

1. EPE is a public utility as that term is defined in PURA § 11.004(1) and an electric utility as that term is defined in PURA § 31.002(6).
2. The Commission exercises regulatory authority over EPE and jurisdiction over the subject matter of this application pursuant to PURA §§ 14.001, 32.001, 36.001, 211, and 39.552.
3. SOAH has jurisdiction over this proceeding under PURA § 14.053 and Texas Government Code § 2003.049 (West 2016).
4. This docket was processed in accordance with the requirements of PURA and the Administrative Procedure Act, Tex. Government Code Chapter 2001 (West 2016).
5. EPE provided notice of its August 10, 2015, application in compliance with PURA § 36.103 and 16 TAC § 22.51(a) and (b).
6. The Commission has jurisdiction over an appeal from municipalities' rate proceedings pursuant to PURA § 33.051.
7. Because the residential DG tariff provision was removed from the amended and restated agreement, no additional notice concerning that provision was necessary.
8. The amended and restated agreement, taken as a whole, is a just and reasonable resolution of all the issues it addresses, results in just and reasonable rates, terms, and conditions, is supported by a preponderance of the credible evidence in the record, is consistent with the relevant provisions of PURA, and, thus, should be approved.

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9. The revenue requirement, cost allocation, revenue distribution, and rate design contemplated by the amended and restated agreement result in rates that are just and reasonable, comply with the ratemaking provisions of PURA, and are not unreasonably discriminatory or preferential.
10. EPE's rates resulting from the amended and restated agreement are just and reasonable and meet the requirements of PURA § 36.003.
11. The amended and restated agreement resolves all issues pending in this docket.
12. The tariff sheets and rate schedules include in the amended and restated agreement are just and reasonable and accurately reflect the terms of the amended and restated agreement.
13. The Commission's adoption of a final order consistent with the amended and restated agreement satisfies the requirements of the Administrative Procedure Act §§ 2001.051 and 2001.056 without the necessity of a decision on contested case issues resulting from a hearing on the merits.
14. The requirements for informal disposition pursuant to 16 TAC § 22.35 have been met in this proceeding.

III. Ordering Paragraphs

In accordance with these findings of fact and conclusions of law, the Commission issues the following order:

1. Consistent with the amended and restated agreement, EPE's application is approved.
2. Consistent with the amended and restated agreement, the rates, terms, and conditions described in this Order are approved.
3. Consistent with the amended and restated agreement, the tariffs, rate schedules and riders approved on an interim basis in SOAH Order No. 16 are approved as final.
4. EPE shall observe the depreciation rates approved in this Order until further order.
5. Effective January 1, 2016, EPE's expenses for environmental consumables (within the meaning of 16 TAC § 25.236(a)(3)) will be removed from base rates and will be allowed as eligible fuel expenses going forward and included in EPE's fixed fuel factor.

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6. Within 20 days of the date of this Order, EPE shall file a clean record copy of the approved tariffs to be stamped 'Approved' by Central Records and retained by the Commission.
7. Because the final approved rates except for the separate, additional surcharges for recovery of the Four Corners incremental rate recovery amount and rate case expenses are the same as the interim rates, no refunds of the interim rates are necessary.
8. EPE shall file proposed surcharge tariffs consistent with this Order within 20 days of the date of this Order in *Compliance Surcharge Tariff for Final Order in Docket No. 44941 (Application of El Paso Electric Company to Change Rates)*, Tariff Control No. 46235. No later than 10 days after the date of the tariff filing, any intervenor in that proceeding may file comments on the individual sheets of the tariff. No later than 15 days after the date of the tariff filing, Commission Staff shall file its comments recommending approval, modification, or rejection of the individual sheets of the tariff. Responses to the Commission Staff's recommendation shall be filed no later than 20 days after the filing of the tariff. The Commission shall by letter approve, modify, or reject each tariff sheet, effective the date of the letter.
9. The surcharge tariff sheets shall be deemed approved and shall become effective on the expiration of 20 days from the date of filing, in the absence of written notification of modification or rejection by the Commission. If any surcharge sheets are modified or rejected, EPE shall file proposed revisions of those sheets in accordance with the Commission's letter within 10 days of the date of that letter, and the review procedure set out above shall apply to the revised sheets.
10. Copies of all tariff-related filings shall be served on all parties of record.
11. Entry of this Order consistent with the amended and restated agreement does not indicate the Commission's endorsement or approval of any principle or methodology that may underlie the amended and restated agreement. Entry of this Order shall not be regarded as precedent as to the appropriateness of any principle or methodology underlying the amended and restated agreement.

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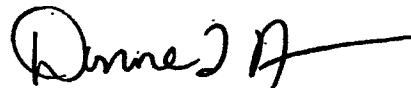
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12. All other motions, requests for entry of specific findings of fact, conclusions of law, and ordering paragraphs, and any other requests for general or specific relief, if not expressly granted herein, are denied.

Signed at Austin, Texas the 25th day of August 2016.

PUBLIC UTILITY COMMISSION OF TEXAS



DONNA L. NELSON, CHAIRMAN



KENNETH W. ANDERSON, JR., COMMISSIONER



BRANDY MARTY MARQUEZ, COMMISSIONER

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SOAH DOCKET NO. 473-17-2686
PUC DOCKET NO. 46831

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO	§	OF
CHANGE RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S TENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 10-1 THROUGH CEP 10-6

CEP 10-3:

Please identify when the Public Utility Commission of Texas first included OPEBs and pensions in expenses based on GAAP accounting instead of the actual funding level and provide the related statute, rule, or order.

RESPONSE:

The Public Utility Commission of Texas (PUCT) allowed Other Post-Employment Benefits (OPEBs) expenses to be recovered on an accrual basis instead of the actual funding level as allowed by the terms of 16 Texas Administrative Code § 25.231(b)(H), beginning with the effective date of the Statement of Financial Accounting Standard (SFAS) No. 106 – Employers' Accounting for Postretirement Benefits Other Than Pensions in 1993.

The PUCT allowed Pension expenses to be recovered on an accrual basis instead of the actual funding level pursuant to Section 36.065 of the Public Utility Regulatory Act (PURA), effective January 1, 2005.

Preparer: Steven Sierra

Title: Supervisor-Financial Accounting

Sponsor: Russell G. Gibson

Title: Vice President-Controller

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PUC DOCKET NO. 46831

APPLICATION OF EL PASO § BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO § OF
CHANGE RATES § ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S TENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 10-1 THROUGH CEP 10-6

CEP 10-4:

Please provide the following information from the rate case filed subsequent to the date identified in the previous response:

- a. The amount the Company requested for OPEBs and for pensions
- b. Complete workpapers for adjustments to OPEBs and to pensions.
- c. Testimony (or other evidence) identifying whether the amounts the Company requested for OPEBs or Pensions was based on GAAP accounting or actual funding.
- d. Adjustments proposed by other parties to OPEBs or to pensions based on funding levels with supporting exhibits, testimony, or workpapers.
- e. Excerpts from Commission orders showing acceptance of the funded amount for OPEBs and for Pensions.
- f. The amount of OPEB and Pension expenses in the first year following the implementation of rates.

RESPONSE:

- a. In Docket No. 12700 (filed in 1994), which was the Company's first Texas rate case filed after the Commission began allowing recovery of accrued Other Post-Employment Benefits (OPEBs) expenses in rates, the Company requested approximately \$3,443,000 in OPEBs expenses on an accrual basis.

In Docket No. 37690 (filed in 2009), which was the Company's first Texas rate case filed after the Commission began allowing recovery of accrued pension expenses in rates, the Company requested \$6,978,900 in pension expenses on an accrual basis.

- b. Workpapers for adjustments to the OPEBs expenses requested in Docket No. 12700 (as referenced in the response to part (a.) above) are included in CEP 10-1 Attachment 2.

Workpapers for adjustments to the pension expenses requested in Docket No. 37690 (as referenced in the response to part (a.) above) are included in CEP 10-4 Attachment 1.

- c. Please see CEP 10-1 Attachment 3 for excerpts of testimony filed in Docket No. 12700 identifying the Company's request for OPEBs expenses on an accrual basis in that case.

Please see CEP 10-4 Attachment 2 for an excerpt of testimony filed in Docket No. 37690 identifying the Company's request for pension expenses on an accrual basis in that case.

- d. Please see CEP 10-1 Attachment 4 for the Proposal For Interim Decision for Docket No. 12700, pages 304 through 307, for a discussion of the witnesses who testified with respect to OPEBs and the adjustments the witnesses proposed in that case.

Docket No. 37690, which was the first case pension expenses were requested on an accrual basis, was settled before intervenor testimony was filed.

- e. With respect to Docket No. 12700, please see EPE's response to CEP 10-1. Please see CEP 10-4 Attachment 3 for a copy of the Commission's Order in Docket No. 37690.
- f. Interim rates from Docket No. 12700 went into effect in August 1995. The Company's OPEB expense in the first year following the emergence from bankruptcy in February 1996 was approximately \$12,594,000. The Company's pension expense in the first year following the implementation of rates in July 2010 after Docket No. 37690 was approximately \$9,589,000.

Preparer: Steven Sierra

Title: Supervisor-Financial Accounting

Sponsor: Russell G. Gibson

Title: Vice President-Controller

EL PASO ELECTRIC COMPANY

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CEP's 10th, Q. No. CEP 10-4
Attachment 1
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1.1 8

EL PASO ELECTRIC COMPANY
OPERATION AND MAINTENANCE EXPENSE
EMPLOYEE PENSIONS AND BENEFITS
FOR THE TEST YEAR ENDED JUNE 30, 2009

SCHEDULE A-3
ADJUSTMENT NO. 4
PAGE 1 OF 2

Line No.	(a) Description	(b) Total Amount
	Employee Pensions and Benefits Pension and OPEB Expense Only FERC Account No. 926000	
1	Book Amount, As Adjusted	\$ 16,956,928
	Less:	
2	Amount Per Books	9,923,350
3	Adjustment	\$ 7,033,578
4	Five-Year Average Expense Ratio	81.15%
5	Expense Adjustment	5,707,749

Justification for requested adjustment:

Adjust pension and OPEB costs to reflect latest actuarial studies
Sponsored by David Carpenter

EL PASO ELECTRIC COMPANY

SOAH Docket No. 473-17-2686
PUC Docket No. 46831
CEP's 10th, Q. No. CEP 10-4
Attachment 1
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EL PASO ELECTRIC COMPANY
OPERATION AND MAINTENANCE EXPENSE
EMPLOYEE PENSIONS AND BENEFITS
FOR THE TEST YEAR ENDED JUNE 30, 2009

SCHEDULE A-3
ADJUSTMENT NO. 4
PAGE 2 OF 2

Line No.	(a) Description	(b) Test Year Per Book	(c) Adjustment	(d) As Adjusted
1	OPEB	\$ 4↓ 6,572,047	\$ 1,784,881	\$ 8,356,928
2	Pension Benefits	3,351,303	5,248,697	8,600,000
3	Total	\$ 9,923,350	\$ 7,033,578	\$ 16,956,928

(A) This amount includes the transition obligation in the same amount as included in the test year per books.

$$6,205,000 + 2,151,928 = 8,356,928$$

DOCKET NO. 37690

APPLICATION OF EL PASO ELECTRIC	§	PUBLIC UTILITY COMMISSION
COMPANY TO CHANGE RATES, TO	§	
RECONCILE FUEL COSTS, TO ESTABLISH	§	OF TEXAS
FORMULA-BASED FUEL FACTORS, AND	§	
TO ESTABLISH AN ENERGY EFFICIENCY	§	
COST RECOVERY FACTOR	§	

DIRECT TESTIMONY OF

DAVID G. CARPENTER

FOR

EL PASO ELECTRIC COMPANY

(REVENUE REQUIREMENT)

DECEMBER 2009

DIRECT TESTIMONY
DAVID G. CARPENTER

1 Q. Pensions and Other Postemployment Benefits (Section 36.065)

2 Q. HAS THE COMPANY CALCULATED ITS PENSION AND POSTEMPLOYMENT
3 BENEFITS EXPENSES IN ACCORDANCE WITH SECTION 36.065?

4 A. Yes, it has reflected pensions and other post-employment benefits in revenue
5 requirements based upon actuarial studies in accordance with generally accepted
6 accounting standards. The Company has not established a reserve account for
7 pension and other post-employment benefit expenses in accordance with
8 Section 36.065(b).

10 V. EPE'S COST OF SERVICE AND RATE BASE

11 Q. BEFORE DISCUSSING THE SPECIFIC SCHEDULES YOU SPONSOR, ARE
12 THERE ANY NOTEWORTHY ITEMS YOU WISH TO DISCUSS CONCERNING
13 THE COMPANY'S CAPITAL INVESTMENTS AND ITS PLANT IN SERVICE
14 VALUES?

15 A. Yes, there are two such items: First, how the Company is presenting the capital
16 additions it has made since its last rate case, and, second, the value of the PVNGS
17 included in rate base and cost of service for Texas ratemaking purposes.

19 A. Capital Additions Since the Last Rate Case

20 Q. HOW IS THE COMPANY PRESENTING THE CAPITAL ADDITIONS IT HAS MADE
21 SINCE ITS LAST RATE CASE?

22 A. The Company's last base rate case was Docket No. 12700, which was filed in
23 January 1994, used a test year ending June 30, 1993, and was decided in August
24 1995. Since that case, the Company has made over \$1.2 billion in capital additions
25 necessary to continue fulfilling its obligation to serve. The Company is going beyond

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APPLICATION OF EL PASO	§	PUBLIC UTILITY COMMISSION
ELECTRIC COMPANY TO CHANGE	§	
RATES, TO RECONCILE FUEL	§	OF TEXAS
COSTS, TO ESTABLISH	§	
FORMULA-BASED FUEL FACTORS,	§	
AND TO ESTABLISH AN ENERGY	§	
EFFICIENCY COST RECOVERY	§	
FACTOR	§	

ORDER

This Order addresses the application of El Paso Electric Company (EPE) for authority to change rates, to establish formula-based fixed fuel factors, and to establish an energy efficiency cost recovery factor consistent with the Joint Motion to Implement Stipulation and Agreement and to Approve Interim Rates (Agreement) signed by all of the parties to this proceeding.¹ This docket was processed in accordance with applicable statutes and Public Utility Commission of Texas (Commission) rules. EPE, Commission Staff, the City of El Paso (City), the Office of Public Utility Counsel (OPUC), the Texas State Agencies, Texas Industrial Energy Consumers (TIEC), Freeport-McMoRan Copper & Gold, Inc. (Freeport-McMoRan), Wal-Mart Stores Texas, LLC and Sam's East, Inc. (Wal-Mart), and the United States Department of Defense and All Other Federal Executive Agencies (DOD/FEA) (collectively, Signatories) filed the Agreement, which resolves all issues in this proceeding. Consistent with the Agreement, EPE's application is approved.

The Commission adopts the following findings of fact and conclusions of law:

I. Findings of Fact

Procedural History

1. On December 9, 2009, EPE submitted an application to the Commission seeking the following:

¹ Reflecting the recommendation of all the parties, the fuel reconciliation phase of this case has been severed and placed into *Application of El Paso Electric Company to Reconcile Fuel Costs (Severed From PUC Docket No. 37690)*, SOAH Docket No. 473-10-4554, Docket No. 38361 (pending).

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- an overall increase in annual Texas retail revenues of \$51.6 million, or 12.9% percent, over its adjusted test year revenues (exclusive of fuel revenues and energy efficiency costs);
 - reconciliation of its fuel and purchased power costs for the Reconciliation Period of March 2007 through June 2009;
 - approval of a formula-based fixed fuel factor under P.U.C. SUBST. R. 25.237(a)(1); and
 - approval of an Energy Efficiency Cost Recovery Factor (EECRF) under P.U.C. SUBST. R. 25.181(f), along with the recovery within the EECRF of the energy efficiency costs that EPE was allowed to defer for future recovery in Docket No. 35612.²
2. EPE proposed an effective date that would permit the new base rates to be implemented beginning July 1, 2010.
 3. EPE used the 12-month test year beginning July 1, 2008 through June 30, 2009.
 4. Notice of EPE's application was published once each week for four consecutive weeks in a newspaper having general circulation in each county in EPE's Texas service territory. In addition, EPE provided individual notice to EPE's Texas retail customers; each municipality within EPE's service area with original jurisdiction over EPE's retail rates; and Commission Staff, OPUC, and the City, who were all the parties to EPE's last fuel reconciliation proceeding, Docket No. 34695.³
 5. EPE timely filed appeals with the Commission of actions of the following municipalities exercising original jurisdiction within their service territory: Town of Anthony, Town of

² *Application of El Paso Electric Company to Defer Energy Efficiency Costs Under PURA § 39.905 and P.U.C. SUBST. R. 25.181(f)*, Docket No. 35612, Order (Sep. 12, 2008).

³ *Petition of El Paso Electric Company to Reconcile Fuel Costs and Revenues and Request to Recover Mine Closing Costs*, Docket No. 34695, Order (Jul. 21, 2008).

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Horizon City, Town of Clint, Town of Vinton, Town of Van Horn and City of Socorro.
All such appeals were consolidated for determination in this docket.

6. The following parties were granted intervenor status in this docket: OPUC, the Texas State Agencies, the City, TIEC, Freeport-McMoRan, DOD/FEA and Wal-Mart. Commission Staff was also a participant in this docket.
7. On December 9, 2009, the Commission referred this case to the State Office of Administrative Hearings (SOAH) to conduct an evidentiary hearing and preparation of a proposal for decision, if necessary.
8. On December 17, 2009, the SOAH Administrative Law Judge (ALJ) filed Order No. 1, suspending the effective date of the proposed tariff changes for 150 days until June 14, 2010. The effective date was subsequently extended by EPE until September 1, 2010.
9. On January 15, 2010, the Commission issued the Preliminary Order setting forth the issues to be addressed in this proceeding.
10. On April 23, 2010, the ALJ filed Order No. 7, granting an unopposed motion to extend the procedural schedule indefinitely in order to facilitate settlement negotiations among the parties.
11. On June 16, 2010, the Signatories filed the Agreement, together with their Joint Motion to facilitate consideration and implementation of the Agreement. The Agreement is signed by all of the parties to this proceeding.
12. On June 22, 2010, the ALJ filed Order No. 14, implementing the Signatories' Joint Motion by admitting into evidence EPE's application, direct testimony and exhibits, notice affidavits, and the Agreement and its attachments, and severing and placing into a

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new docket the fuel reconciliation phase of the case for resolution of the one issue that was not settled. After the severance, the proceeding was also dismissed from the SOAH docket and returned to the Commission for further processing as a settled case.

13. Order No. 14 also granted the Signatories' request that EPE be authorized to implement the new base rates, fuel factor and EECRF on an interim basis, effective July 1, 2010. These interim rates were subject to refund or surcharge in accordance with P.U.C. PROC. R. 22.125(e). The Signatories intend that the Commission approve as permanent rates the same rates placed into effect on an interim basis.

Description of the Agreement

14. The Signatories to the Agreement agree that its overall terms and conditions result in just and reasonable rates and that the public interest will be served by resolution of the issues addressed herein in the manner prescribed by the Agreement.

Base Rates

15. The Agreement provides for an overall \$17.150 million dollar base rate increase in EPE's Texas retail service areas, effective for service on or after July 1, 2010.
16. The Agreement provides that the post-bankruptcy fresh start values for the Palo Verde Nuclear Generating Station (Palo Verde) as of June 30, 2009, proposed by EPE, with retirements adjusted to the fresh start basis, are accepted and will be used as the basis for that investment in this and future dockets, except that the jurisdictional allocation is subject to review on a prospective basis in future proceedings.
17. The Agreement provides that all additions to electric plant in service from July 1, 1993 through June 30, 2009, are reasonable and necessary and are to be included in rate base; except that in future rate cases, EPE's investment in the Copper gas turbine will be excluded from rate base, and EPE will not include depreciation on the Copper gas turbine in revenue requirements in future cases.

18. The Agreement provides that the investment in EPE's new Customer Information System (CIS) is included in rate base, and the related amortization (depreciation) is included in cost of service. The CIS system will be amortized over a 10-year period.
19. The Agreement provides that EPE shall include the loss on reacquired debt associated with the refinancing of the first mortgage bonds in 2005 in the cost of debt in future rate proceedings.
20. The Agreement provides that effective July 1, 2010, EPE shall utilize a return on equity of 10.125% for purposes of calculating Allowance for Funds Used During Construction (AFUDC) and for calculating carrying costs pursuant to P.U.C. SUBST. R. 25.181(f)(7) regarding deferred energy efficiency costs.
21. The Agreement provides that EPE's proposed depreciation rates shall be utilized but are subject to review on a going-forward basis in future rate proceedings.
22. The Agreement provides that the balance of accumulated depreciation as of June 30, 2009, shown on Schedule D-1 of the Rate Filing Package, reflecting the 2002 depreciation study that EPE began using in 2004, shall be used.
23. The Agreement provides that EPE will be allowed Palo Verde decommissioning funding of \$7 million on a Texas jurisdictional basis, but that this funding shall be subject to review and adjustment on a going-forward basis in future proceedings.
24. The Agreement provides that any Renewable Energy Credits (RECs) that EPE purchases will not be recovered as a fuel expense.
25. The Agreement provides how the authorized revenue increases shall be allocated among customer classes.

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26. The Agreement provides for an agreed tariff that was implemented on an interim basis.
27. The Agreement provides that EPE will amortize all rate case expenses of EPE and the City incurred in this case, including those incurred in the severed fuel reconciliation docket for litigation of the Four Corners final mine closing costs. EPE will amortize total rate case expenses in the total amount of \$4,683,853 over a two-year period. Of this amount, \$740,000 represents reimbursable rate case expenses of the City of El Paso.
28. Under the Agreement, EPE will reimburse the City of El Paso for its rate case expenses within 20 days of the City's invoice to EPE.

Fuel Factor

29. The Agreement provides that EPE will implement a fuel factor adjustment formula effective July 1, 2010. The formula is calculated using the following steps:
- a. The fuel and purchased power costs are separated into two parts.
 - b. One part, the Historical Portion Costs, which will be based on the Monthly Fuel Reports that EPE files pursuant to P.U.C. SUBST. R. 25.82 and 25.238, consists of actual nuclear fuel expense, coal expenses, Four Corners Mine Reclamation costs, and any credits or costs for nitrogen oxides (NO_x) or sulfur oxides (SO_x) emissions credits.
 - c. The second part, the "Projected Market Adjusted Costs," includes the remainder of eligible fuel costs, which primarily consists of natural gas and purchased power expenses.
 - d. The Projected Market Adjustment will be developed based upon average Permian Basin natural gas futures prices for the rate year divided by the simple average of the Permian Basin natural gas prices for the 12-month historical period. The simple average of the historical period will be the simple average of the 12 monthly averages, each of which include the daily prices weighted by volumes traded.

- e. The average Permian Basin natural gas futures prices for the rate year will be determined by using the average of Permian Basin natural gas futures prices for the rate year for the most recent 10-day period as published in the New York Mercantile Exchange futures contracts listing.
 - f. The Projected Market Adjusted Costs, which primarily consists of natural gas and purchased power expenses, is multiplied by the Projected Market Adjustment.
 - g. These Projected Market Adjusted Costs are added to the Historical Portion Costs to derive the Total Fixed Fuel Factor Costs.
 - h. The Total Fixed Fuel Factor Costs are divided by the actual sales for the 12-month historical period to derive the Fixed Fuel Factor.
 - i. The latest Commission-approved voltage level multipliers are applied to this average fuel factor rate to derive a fixed fuel factor by voltage level.
30. When the Commission resolves the issue of the amount of the Four Corners final mine reclamation costs that are recoverable, EPE shall include an amortization of the amount in the fuel factor calculations pursuant to the formula.
31. Under the Agreement and the proposed formula, EPE should implement a revised composite fuel factor of \$.029394 per kWh, effective with the first billing cycle of the July 1, 2010 billing month.
32. The Agreement provides that EPE will retain 10% of the margins from off-system sales and credit to fuel costs 90% of the off-system sales margins beginning July 1, 2010.
33. The Agreement provides that expenses recorded in Account 509 and revenues recorded in Account 411.8 from the purchase and sale of nitrous oxides or sulfur dioxide emissions allowances will be allowed as eligible fuel expense going forward and included in EPE's fixed fuel factor.

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34. The Agreement also provides that Palo Verde performance standards are revised to reflect the increase in Palo Verde capacity.

Energy Efficiency

35. The Agreement provides that EPE will implement an EECRF effective July 1, 2010.
36. In Docket No. 35612, EPE was authorized to defer the costs of complying with the energy efficiency requirements of PURA⁴ § 39.905 and to recover the deferred costs through an EECRF upon the June 30, 2010, expiration of the rate freeze.
37. The Agreement provides that EPE will amortize over a three-year period the energy efficiency costs deferred under the order in Docket No. 35612.
38. The Agreement provides that to the extent that the costs were estimated for the period July 1, 2009 to June 30, 2010, those costs shall be trued-up to actual expense in EPE's pending EECRF proceeding, Docket No. 38226.⁵
39. The agreed-upon EECRF is based on the amount of deferred energy efficiency costs and projected energy efficiency costs included in EPE's requested EECRF of \$2,594,665 allocated to the eligible customer classes on a program-by-program basis using energy as the allocator. The factors by class are:

⁴ Public Utility Regulatory Act, TEX. UTIL. CODE ANN. §§ 11.001-66.016 (Vernon 2007 & Supp. 2009).

⁵ *Application of El Paso Electric Company for Approval to Revise its Energy Efficiency Cost Recovery Factor*, SOAH Docket No. 473-10-4554, PUC Docket No. 38226 (pending).

<u>Rate</u>	<u>Description</u>	<u>Per Kilowatt-hour (kWh)</u>
01	Residential Service	\$0.00093
02	Small Commercial Service	\$0.00083
07.	Outdoor Recreational Lighting Service	\$0.00049
08	Gov't Street Lighting and Signal Service	\$0.00049
11	Municipal Pumping Service	\$0.00120
21	Water Heating	\$0.00122
22	Irrigation Service	\$0.00070
24	General Service	\$0.00132
25	Large Power Service	\$0.00070
34	Cotton Gin Service	\$0.00049
41	City and County Service	\$0.00128
43	University Service	\$0.00116
46	Cogeneration/Small Power—Maintenance Service	\$0.00057
47	Cogeneration/Small Power—Backup Service	\$0.00057

Consistency of the Agreement with PURA and Commission Requirements

40. The Agreement is the result of good faith negotiations by the parties, and these efforts, as well as the overall result of the Agreement viewed in light of the record as a whole, support the reasonableness and benefits of the terms of the Agreement.
41. The total level of the Texas retail revenue requirement contemplated by the Agreement will allow EPE the opportunity to earn a reasonable return over and above its reasonable and necessary operating expenses.
42. The revenue requirement stipulated in the Agreement is consistent with applicable provisions of PURA Chapter 36 and Commission rules.
43. A return on equity of 10.125% only for purposes of calculating AFUDC and for calculating carrying costs pursuant to P.U.C. SUBST. R. 25.181(f)(7) regarding deferred energy efficiency costs, is reasonable.

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44. It is reasonable for purposes of this proceeding to adopt the depreciation rates proposed by EPE in its direct case. The adopted depreciation rates are set forth in Schedule D-4 to the Rate Filing Package, Attachment 1 to this Order.
45. It is reasonable to adopt the post-bankruptcy fresh start values for Palo Verde proposed by EPE, with retirements adjusted to the fresh start basis, in this docket and in future dockets.
46. The record supports the inclusion in rate base of all of EPE's additions to electric plant in service from July 1, 1993 through June 30, 2009, except for EPE's investment in the Copper gas turbine, which shall be excluded from rate base.
47. It is reasonable to include EPE's investment in the new CIS in rate base and the related amortization (depreciation) in cost of service. In addition, it is reasonable to amortize the costs of the CIS system over a 10-year period.
48. It is reasonable for EPE to include the loss on reacquired debt associated with the refinancing of the first mortgage bonds in 2005 in the calculation of the weighted cost of debt in future rate proceedings as proposed by EPE in this case.
49. For purposes of this proceeding, it is reasonable to adopt the balance of accumulated depreciation reflecting the 2002 depreciation study that EPE began using in 2004.
50. It is reasonable to allow EPE to collect \$7 million on a Texas jurisdictional basis for Palo Verde decommissioning funding subject to review and adjustment on a going-forward basis in future proceedings.
51. It is reasonable that EPE not recover the costs of REC's it purchases as fuel expenses.
52. The proposed miscellaneous service charges are reasonable.

53. It is reasonable that EPE amortize its rate case expenses of \$4,683,853, which include \$740,000 of reimbursable expenses of the City of El Paso, over a two-year period.
54. It is reasonable for EPE to reimburse the City of El Paso for rate case expenses within 20 days of the City's invoice to EPE.
55. The allocation of the revenue increase among customer classes as described in Attachment 2 to the Agreement is just and reasonable.
56. The settled rate design reflected in the rate schedules included in Attachment 2 to this Order, including the additional tariff provisions reflected therein and in Sections 2 and 3 of EPE's proposed tariff, is just and reasonable.
57. The proposed formula for calculating the fuel factors is reasonable.
58. EPE has calculated the proposed fuel factors in compliance with the formula.
59. The proposed fuel factors utilize a Commission-approved adjustment to account for line losses corresponding to the voltage at which EPE provides electric service pursuant to P.U.C. SUBST. R. 25.237(c)(2)(B).
60. Consistent with the Agreement, the proposed formula-based fuel factor and the specific fixed fuel factors to be effective July 1, 2010, provide reasonable estimates of the eligible fuel costs during the time period that they are applicable and are therefore reasonable and should be approved.
61. The EECRF under the Agreement conforms to the requirements of the decision in Docket No. 35612 and P.U.C. SUBST. R. 25.181(f) in the costs that it includes, and the assignment and allocations to the classes are appropriate.

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II. Conclusions of Law

1. EPE is a public utility as that term is defined in PURA § 11.004(1) and an electric utility as that term is defined in PURA § 31.002(6).
2. The Commission exercises regulatory authority over EPE and jurisdiction over the subject matter of this application pursuant to PURA §§ 14.001, 32.001, 32.101, 33.002, 33.051, 36.001-36.111, 36.203 and 39.905.
3. This docket was processed in accordance with the requirements of PURA and the Texas Administrative Procedure Act, TEX. GOV'T CODE ANN. Chapter 2001 (Vernon 2008 & Supp. 2009).
4. EPE provided notice of the application in compliance with PURA § 36.103 and P.U.C. PROC. R. 22.51(a) and (b).
5. The Agreement, taken as a whole, is a just and reasonable resolution of all the issues it addresses, results in just and reasonable rates, terms and conditions, is consistent with the relevant provisions of PURA, and is consistent with the public interest.
6. The revenue requirement, cost allocation, revenue distribution, and rate design contemplated by the Agreement result in rates that are just and reasonable, comply with the ratemaking provisions of PURA, and are not unreasonably discriminatory or preferential.
7. EPE's rates resulting from the Agreement are just and reasonable and meet the requirements of PURA § 36.003.
8. Under P.U.C. SUBST. R. 25.237(a), fuel factors may be determined using a Commission-approved, utility-specific fuel factor formula, which may be approved in a general rate change proceeding.

9. The amounts collected by EPE under the stipulated fixed fuel factors are subject to final review by the Commission under PURA § 36.203 and P.U.C. SUBST. R. 25.236(d) in EPE's next applicable fuel-reconciliation proceeding.
10. EPE's petition, as reflected in the Agreement, to establish a formula-based fixed fuel factor and to establish specific fixed fuel factors effective July 1, 2010, meets the requirements set out in P.U.C. SUBST. R. 25.237. Approval of both the formula and the specific fixed fuel factors represents a reasonable resolution of the fuel-factor issues in this proceeding and is consistent with the Commission's rules, the requirements of PURA, and the public interest.
11. Under PURA § 39.905 and P.U.C. SUBST. R. 25.181, EPE is qualified to file for an EECRF to be effective with the June 30, 2010, termination of the freeze period.
12. The agreed EECRF conforms to the requirements of P.U.C. SUBST. R. 25.181. The forecast of EECRF costs is reasonable, the assignments and allocations are appropriate, and the calculations of the EECRF are in accordance with P.U.C. SUBST. R. 25.181(f).
13. The Agreement resolves all issues pending in this docket.
14. The tariff sheets and rate schedules included in the Agreement are just and reasonable and accurately reflect the terms of the Agreement.
15. The Commission's adoption of a final order consistent with the Agreement satisfies the requirements of the Administrative Procedure Act, TEX. GOV'T CODE ANN. §§ 2001.051 and 2001.056 (Vernon 2008 & Supp. 2009) without the necessity of a decision on contested case issues resulting from a hearing on the merits.
16. The requirements for informal disposition pursuant to P.U.C. PROC. R. 22.35 have been met in this proceeding.

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III. Ordering Paragraphs

In accordance with these findings of fact and conclusions of law, the Commission issues the following order:

1. Consistent with the Agreement, EPE's application is approved.
2. Consistent with the Agreement, the rates, terms, and conditions described in this Order are approved.
3. Consistent with the Agreement, the tariffs, rate schedules and riders approved on an interim basis in Order No. 14 are approved.
4. Within 20 days of the date of this Order, EPE shall file a clean record copy of the approved tariff to be stamped "Approved" by Central Records and retained for future reference.
5. EPE shall deposit \$7 million, Texas jurisdictional, into the Palo Verde Decommissioning Fund on an annual basis until further order of this Commission.
6. EPE shall observe the depreciation rates approved in this Order until further order.
7. EPE may include the loss on reacquired debt associated with the refinancing of the first mortgage bonds in 2005 in the calculation of its weighted cost of debt in future rate proceedings.
8. Effective July 1, 2009, recovery of sulfur dioxide (SO₂) and nitrous oxide (NO_x) emissions revenues recorded in Account 411.8 and expenses recorded in Account 509 will be allowed as eligible fuel expense going forward and included in EPE's fixed fuel factor.

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9. EPE's costs for purchases of RECs will not be recovered as fuel expenses.
10. EPE will credit to fuel costs 90% of off-system sales margins and retain 10% of off-system sales margins, effective July 1, 2010.
11. Palo Verde performance standards are revised to reflect the increase in Palo Verde capacity.
12. EPE's fixed fuel factor tariff reflecting an agreed composite fuel factor of \$.029394 per kWh to be charged beginning with the billing month of July 2010 is approved as depicted on Attachment 2 to this Order.
13. EPE is authorized to apply the agreed EECRF to customers' bills on and after July 1, 2010. The EECRF shall be in effect until an adjusted EECRF is made effective for EPE pursuant to P.U.C. SUBST. R. 25.181(f).
14. No later than May 1 of each year, EPE is required to apply to adjust the EECRF pursuant to P.U.C. SUBST. R. 25.181(f). The costs included in EPE's EECRF are subject to reconciliation pursuant to P.U.C. SUBST. R. 25.181(f)(13).
15. Because the final approved rates are the same as the interim rates, no refunds or surcharges of the interim rates are necessary.
16. Entry of this Order consistent with the Agreement does not indicate the Commission's endorsement of any principle or methodology that may underlie the Agreement. Entry of this Order should not be regarded as precedent as to the appropriateness of any principle or methodology underlying the Agreement.

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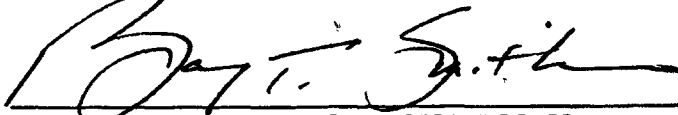
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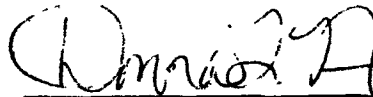
17. All other motions, requests for entry of specific findings of fact, conclusions of law, and ordering paragraphs, and any other requests for general or specific relief, if not expressly granted in this order, are hereby denied.

SIGNED AT AUSTIN, TEXAS on the 30th day of July 2010.

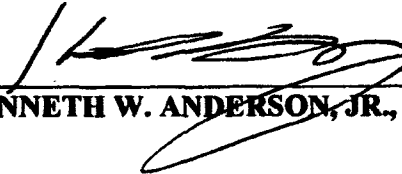
PUBLIC UTILITY COMMISSION OF TEXAS



BARRY T. SMITHERMAN, CHAIRMAN



DONNA L. NELSON, COMMISSIONER



KENNETH W. ANDERSON, JR., COMMISSIONER

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SOAH DOCKET NO. 473-17-2686
PUC DOCKET NO. 46831

APPLICATION OF EL PASO § BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO § OF
CHANGE RATES § ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S TENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 10-1 THROUGH CEP 10-6

CEP 10-5:

Please provide the amounts embedded in rates for pension expenses on an accrual basis beginning with the date when El Paso Electric Company first began recovering pension expenses on an accrual basis, and the amount of actual expenses for each year, and the amount of payments to the pension fund each year.

RESPONSE:

EPE began requesting Pension expenses on an accrual basis beginning with Docket No. 37690. A schedule summarizing EPE's actual pension expenses, the amount of payments to the pension fund, and the payroll expense factor for each year since rates were in effect beginning with Docket No. 37690 has been included in CEP 10-5 Attachment 1.

The amount of pension expenses embedded in rates is unknown because prior rate cases were settled and no amounts were specified.

Preparer: Steven Sierra

Title: Supervisor-Financial Accounting

Sponsor: Russell G. Gibson

Title: Vice President-Controller

RIP

	2015	2014	2013	2012	2011	Jul - Dec 2010	Total
Net Periodic Pension Cost (NPPC)	\$ 8,455	\$ 8,875	\$ 15,211	\$ 17,431	\$ 11,577	\$ 3,940	\$ 65,489
Capitalization Rate	21.61%	20.21%	21.08%	18.59%	18.99%	19.43%	
NPPC (Net of Capitalization)	\$ 6,628	\$ 7,081	\$ 12,005	\$ 14,191	\$ 9,379	\$ 3,174	\$ 52,457
EPE Contributions	\$ 9,000	\$ 9,000	\$ 15,000	\$ 18,000	\$ 12,000	\$ 3,400	\$ 66,400

SERP

	2015	2014	2013	2012	2011	Jul - Dec 2010	Total
Net Periodic Pension Cost (NPPC)	\$ 1,181	\$ 1,129	\$ 1,057	\$ 1,063	\$ 1,043	\$ 960	\$ 6,433
Capitalization Rate	21.61%	20.21%	21.08%	18.59%	18.99%	19.43%	
NPPC (Net of Capitalization)	\$ 926	\$ 901	\$ 834	\$ 865	\$ 845	\$ 773	\$ 5,145
EPE Contributions	\$ 1,576	\$ 1,576	\$ 1,576	\$ 1,676	\$ 1,588	\$ 764	\$ 8,756

Excess

	2015	2014	2013	2012	2011	Jul - Dec 2010	Total
Net Periodic Pension Cost (NPPC)	\$ 998	\$ 874	\$ 760	\$ 918	\$ 782	\$ 264	\$ 4,596
Capitalization Rate	21.61%	20.21%	21.08%	18.59%	18.99%	19.43%	
NPPC (Net of Capitalization)	\$ 782	\$ 697	\$ 600	\$ 747	\$ 633	\$ 213	\$ 3,673
EPE Contributions	\$ 333	\$ 276	\$ 296	\$ 229	\$ 229	\$ 95	\$ 1,458

Amounts may not tie to other schedules due to rounding

SOAH DOCKET NO. 473-17-2686
PUC DOCKET NO. 46831

APPLICATION OF EL PASO § BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO § OF
CHANGE RATES § ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S TENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 10-1 THROUGH CEP 10-6

CEP 10-6:

Please provide the amounts embedded in rates for OPEB expenses on an accrual basis beginning with the date when El Paso Electric Company first began recovering OPEB expenses on an accrual basis, and the amount of actual expenses for each year, and the amount of fund contributions and the payroll expense factor for each year.

RESPONSE:

EPE began requesting Other Post-Employment Benefits (OPEBs) expenses on an accrual basis beginning with Docket No. 12700. A schedule summarizing EPE's actual OPEBs expenses (i.e., accrued expense), the applicable payroll expense factor, and the amount of payments to the OPEB trust fund, has been included in CEP 10-6 Attachment 1.

Docket No. 12700, which was ultimately decided by the Commission on August 30, 1995, was litigated by the parties. Findings regarding OPEB expenses were contained in a Proposal For Interim Decision (included in CEP 10-1 Attachment 4). The Commission Interim Order in that docket reflected an anticipated merger between the Company and Central and South West Corporation (CSW). Subsequent to the issuance of the Interim Order, CSW withdrew from the transaction and the merger was never consummated. However, the parties to Docket No. 12700 then negotiated a settlement of the proceeding that adopted the overall revenue requirement established by the Commission's Interim Order. The amount assumed to be in rates for OPEB expenses as presented in CEP 10-6 Attachment 1 between 1996 and June 2010 reflects the amount specified in the Proposal for Interim Decision.

The amount of OPEB expenses embedded in rates since July 2010 (beginning when rates from Docket No. 37690 were effective) is unknown because subsequent rate cases were settled and no amounts were specified.

Preparer: Steven Sierra

Title: Supervisor-Financial Accounting

Sponsor: Russell G. Gibson

Title: Vice President-Controller

OPTB

(Amounts in thousands)

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316	2317	2318	2319	2320	2321	2322	2323	2324	2325	2326	2327	2328	2329	2330	2331	2332	2333	2334	2335	2336	2337	2338	2339	2340	2341	2342	2343	2344	2345	2346	2347	2348	2349	2350	2351	2352	2353	2354	2355	2356	2357	2358	2359	2360	2361	2362	2363	2364	2365	2366	2367	2368	2369	2370	2371	2372	2373	2374	2375	2376	2377	2378	2379	2380	2381	2382	2383	2384	2385	2386	2387	2388	2389	2390	2391	2392	2393	2394	2395	2396	2397	2398	2399	2400	2401	2402	2403	2404	2405	2406	2407	2408	2409	2410	2411	2412	2413	2414	2415	2416	2417	2418	2419	2420	2421	2422	2423	2424	2425	2426	2427	2428	2429	2430	2431	2432	2433	2434	2435	2436	2437	2438	2439	2440	2441	2442	2443	2444	2445	2446	2447	2448	2449	2450	2451	2452	2453	2454	2455	2456	2457	2458	2459	2460	2461	2462	2463	2464	2465	2466	2467	2468	2469	2470	2471	2472	2473	2474	2475	2476	2477	2478	2479	2480	2481	2482	2483	2484	2485	2486	2487	2488	2489	2490	2491	2492	2493	2494	2495	2496	2497	2498	2499	2500	2501	2502	2503	2504	2505	2506	2507	2508	2509	2510	2511	2512	2513	2514	2515	2516	2517	2518	2519	2520	2521	2522	2523	2524	2525	2526	2527	2528	2529	2530	2531	2532	2533	2534	2535	2536	2537	2538	2539	2540	2541	2542	2543	2544	2545	2546	2547	2548	2549	2550	2551	2552	2553	2554	2555	2556	2557	2558	2559	2560	2561	2562	2563	2564	2565	2566	2567	2568	2569	2570	2571	2572	2573	2574	2575	2576	2577	2578	2579	2580	2581	2582	2583	2584	2585	2586	2587	2588	2589	2590	2591	2592	2593	2594	2595	2596	2597	2598	2599	2600	2601	2602	2603	2604	2605	2606	2607	2608	2609	2610	2611	2612	2613	2614	2615	2616	2617	2618	2619	2620	2621	2622	2623	2624	2625	2626	2627	2628	2629	2630	2631	2632	2633	2634	2635	2636	2637	2638	2639	2640	2641	2642	2643	2644	2645	2646	2647	2648	2649	2650	2651	2652	2653	2654	2655	2656	2657	2658	2659	2660	2661	2662	2663	2664	2665	2666	2667	2668	2669	2670	2671	2672	2673	2674	2675	2676	2677	2678	2679	2680	2681	2682	2683	2684	2685	2686	2687	2688	2689	2690	2691	2692	2693	2694	2695	2696	2697	2698	2699	2700	2701	2702	2703	2704	2705	2706	2707	2708	2709	2710	2711	2712	2713	2714	2715	2716	2717	2718	2719	2720	2721	2722	2723	2724	2725	2726	2727	2728	2729	2730	2731	2732	2733	2734	2735	2736	2737	2738	2739	2740	2741	2742	2743	2744	2745	2746	2747	2748	2749	2750	2751	2752	2753	2754	2755	2756	2757	2758	2759	2760	2761	2762	2763	2764	2765	2766	2767	2768	2769	2770	2771	2772	2773	2774	2775	2776	2777	2778	2779	2780	2781	2782	2783	2784	2785	2786	2787	2788	2789	2790	2791	2792	2793	2794	2795	2796	2797	2798	2799	2800	2801	2802	2803	2804	2805	2806	2807	2808	2809	2810	2811	2812	2813	2814	2815	2816	2817	2818	2819	2820	2821	2822	2823	2824	2825	2826	2827	2828	2829	2830	2831	2832	2833	2834	2835	2836	2837	2838	2839	2840	2841	2842	2843	2844	2845	2846	2847	2848	2849	2850	2851	2852	2853	2854	2855	2856	2857	2858	2859	2860	2861	2862	2863	2864	2865	2866	2867	2868	2869	2870	2871	2872	2873	2874	2875	2876	2877	2878	2879	2880	2881	2882	2883	2884	2885	2886	2887	2888	2889	2890	2891	2892	2893	2894	2895	2896	2897	2898	2899	2900	2901	2902	2903	2904	2905	2906	2907	2908	2909	2910	2911	2912	2913	2914	2915	2916	2917	2918	2919	2920	2921	2922	2923	2924	2925	2926	2927	2928	2929	2930	2931	2932	2933	2934	2935	2936	2937	2938	2939	2940	2941	2942	2943	2944	2945	2946	2947	2948	2949	2950	2951	2952	2953	2954	2955	2956	2957	2958	2959	2960	2961	2962	2963	2964	2965	2966	2967	2968	2969	2970	2971	2972	2973	2974	2975	2976	2977	2978	2979	2980	2981	2982	2983	2984	2985	2986	2987	2988	2989	2990	2991	2992	2993	2994	2995	2996	2997	2998	2999	3000	3001	3002	3003	3004	3005	3006	3007	3008	3009	3010	3011	3012	3013	3014	3015	3016	3017	3018	3019	3020	3021	3022	3023	3024	3025	3026	3027	3028	3029	3030	3031	3032	3033	3034	3035	3036	3037	3038	3039	3040	3041	3042	3043	3044	3045	3046	3047	3048	3049	3050	3051	3052	3053	3054	3055	3056	3057	3058	3059	3060	3061	3062	3063	3064	3065	3066	3067	3068	3069	3070	3071	3072	3073	3074	3075	3076	3077	3078	3079	3080	3081	3082	3083	3084	3085	3086	3087	3088	3089	3090	3091	3092	3093	3094	3095	3096	3097	3098	3099	3100	3101	3102	3103	3104	3105	3106	3107	3108	3109	3110	3111	3112	3113	3114	3115	3116	3117	3118	3119	3120	3121	3122	3123	3124	3125	3126	3127	3128	3129	3130	3131	3132	3133	3134	3135	3136	3137	3138	3139	3140	3141	3142	3143	3144	3145	3146	3147	3148	3149	3150	3151	3152	3153	3154	3155	3156	3157	3158	3159	3160	3161	3162	3163	3164	3165	3166	3167	3168	3169	3170	3171	3172	3173	3174	3175	3176	3177	3178	3179	3180	3181	3182	3183	3184	3185	3186	3187	3188	3189	3190	3191	3192	3193	3194	3195	3196	3197	3198	3199	3200	3201	3202	3203	3204	3205	3206	3207	3208	3209	3210	3211	3212	3213	3214	3215	3216	3217	3218	3219	3220	3221	3222	3223	3224	3225	3226	3227	3228	3229	3230	3231	3232	3233	3234	3235	3236	3237	3238	3239	3240	3241	3242	3243	3244	3245	3246	3247	3248	3249	3250	3251	3252	3253	3254	3255	3256	3257	3258	3259	3260	3261	3262	3263	3264	3265	3266	3267	3268	3269	3270	3271	3272	3273	3274	3275	3276	3277	3278	3279	3280	3281	3282	3283	3284	3285	3286	3287	3288	3289	3290	3291	3292	3293	3294	3295	3296	3297	3298	3299	3300	3301	3302	3303	3304	3305	3306	3307	3308	3309	3310	3311	3312	3313	3314	3315	3316	3317	3318	3319	3320	3321	3322	3323	3324	3325	3326	3327	3328	3329	3330	3331	3332	3333	3334	3335	3336	3337	3338	3339	3340	3341	3342	3343	3344	3345	3346	3347	3348	3349	
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