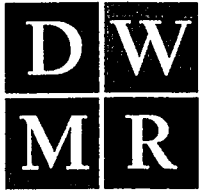


Control Number: 46831



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Addendum StartPage: 0



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July 24, 2017

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PUBLIC UTILITY COMMISSION
FILING CLERK

Ms. Lisa Clark
Filing Clerk
Public Utility Commission of Texas
1701 N. Congress Avenue
P.O. Box 13326
Austin, TX 78711-3326

Re: SOAH Docket No. 473-17-2686, PUC Docket No. 46831; *Application of El Paso Electric Company to Change Rates*

Dear Ms. Clark:

Attached please find the workpapers to the Rebuttal Testimony of El Paso Electric Company witness Rene F. Gonzalez.

Very truly yours,

Mark Held
ATTORNEY FOR EL PASO
ELECTRIC COMPANY

cc: All Parties of Record

694

DCRF Baseline

	DIST	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41										
DIC _{RC}	420 653 719	237 796 308	32 217 854	2 718 120	2 077 964	6 338 656	58 524	9 628 922	-376 082	2 654 527	674 328	102 247 102	26 575 993	-1 958 499	6 479 593	-238 725	-2 050 581	334 737	25 068 344										
ROR _{AT}	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360	0 081 360										
DEPR _{RC}	14 696 228	8 323 845	1 113 822	96 009	56 026	293 538	2 031	300 796	6 508	80 909	20 471	3 461 791	907 114	33 368	308 968	4 188	34 783	8 920	833 016										
FTI _{RC}	10 913 349	6 208 227	841 619	71 657	55 885	169 687	1 493	251 532	-12 848	71 260	17 809	2 625 427	678 486	-66 886	173 859	-8 165	-70 031	8 978	644 672										
OI _{RC}	3 211 859	1 604 994	214 564	14 645	4 916	22 526	581	63 693	14 115	7 176	3 398	925 984	261 874	73 393	18 988	9 005	76 812	913	221 349										
DIN FREV _{RC}	63 045 823	35 484 174	4 791 250	403 458	285 889	1 001 464	8 866	1 399 430	-22 824	375 338	96 542	15 332 027	4 009 698	-119 469	1 028 995	14 395	-125 271	46 044	3 738 598										
ALLO _{RC CLASS}	56 530 181%		7 658 997%	0 646 166%	0 493 985%	1 506 858%	0 013 913%	2 289 038%	0 089 404%	0 631 048%	0 160 305%	24 306 715%	6 317 784%	-0 465 585%	1 540 363%	-0 056 751%	-0 487 475%	0 079 575%	5 959 378%										
BD _{RC CLASS}	2 114 367 961		277 317 840	13 995 502	5 318 544	33 230 643	2 629 032	159 475 605	120 000	8 663 576	5 045 538	4 486 599	1 490 500	517 488	27 182 227	74 046	504 000	4 755	887 552										
BD _{RC CLASS BASIS}		KWH	KWH	KWH	KWH	KWH	KWH	KWH	KW	KWH	KWH	KW	KW	KW	KWH	KW	KW	KW	KW										
	<table><tr><th>Jurisdictional Allocator</th><th>Labor</th><th>Net Plant</th><th>Gross Plant</th><th>Dist Plant</th></tr><tr><td>LOCAL</td><td>78 22%</td><td>78 13%</td><td>78 13%</td><td>70 95%</td></tr></table>																			Jurisdictional Allocator	Labor	Net Plant	Gross Plant	Dist Plant	LOCAL	78 22%	78 13%	78 13%	70 95%
Jurisdictional Allocator	Labor	Net Plant	Gross Plant	Dist Plant																									
LOCAL	78 22%	78 13%	78 13%	70 95%																									
	DIST	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41										

DIC_{RC} & DIC_{RC-CLASS}

Intangible Plant (Original Cost)

Intangible Plant - Distribution	13 505 740	7 006 752	937 765	78 206	53 769	213 756	1 792	274 985	32	70 423	18 612	3 086 183	811 322	234	192 340	77	268	8 654	750 479
Intangible Plant - General	4 974 236	2 685 292	366 542	28 206	6 840	50 042	693	71 490	15 695	13 932	4 307	1 018 653	278 975	80 192	24 643	9 877	83 498	937	234 242
Subtotal	18 479 976	9 692 044	1 304 307	106 592	60 609	263 798	2 485	346 475	15 727	84 355	23 009	4 104 836	1 090 297	80 426	216 983	9 954	83 766	9 590	984 721

Distribution Plant (Original Cost)

Land and Land Rights	6 642 882	3 156 513	447 498	34 836	28 953	35 360	1 069	159 375	0	30 618	9 510	1 749 487	508 302	0	29 561	0	0	4 535	447 265
Structures & Improvements	9 480 104	4 504 681	638 627	49 715	31 319	50 463	1 526	227 445	0	43 695	13 572	2 496 705	725 402	0	42 187	0	0	6 472	638 295
Station Equipment	134 705 669	64 008 382	9 074 447	706 114	587 107	717 042	21 684	3 231 831	0	620 876	192 845	35 476 436	10 307 457	0	599 449	0	0	91 966	9 069 733
Towers and Fixtures - Primary	37 940 713	21 701 529	2 825 657	207 682	162 793	135 718	4 104	692 689	0	264 055	64 290	8 344 307	1 598 624	0	113 461	0	0	32 786	1 793 036
Towers and Fixtures - Secondary	64 965 340	30 869 720	4 376 390	340 687	283 118	345 812	10 458	1 558 635	0	299 434	93 005	17 109 441	4 971 041	0	289 100	0	0	44 353	4 374 116
Overhead Conductor - Primary	56 518 350	26 855 445	3 807 358	206 300	246 332	300 849	9 098	1 355 977	0	260 501	80 912	14 884 820	4 324 691	0	251 510	0	0	38 586	3 805 380
Overhead Conductor - Secondary	7 616 436	4 356 489	567 235	41 693	32 680	27 245	824	139 054	0	53 008	12 906	3 377 427	647 056	0	22 777	0	0	6 582	359 944
Underground Conductor - Primary	53 349 289	25 350 466	3 503 874	279 771	232 520	283 080	8 588	1 279 945	0	245 894	76 375	14 050 208	4 082 200	0	237 408	0	0	36 422	3 592 008
Underground Conductor - Secondary	31 586 091	18 066 779	2 352 376	172 898	135 528	112 087	3 417	576 672	0	219 829	53 522	6 946 734	1 330 873	0	94 458	0	0	27 295	1 492 723
Underground Conductor - Primary	94 805 156	45 048 769	6 386 549	397 171	413 203	504 650	15 261	2 274 546	0	436 970	135 724	24 968 133	7 254 335	0	421 889	0	0	64 725	6 383 231
Underground Conductor - Secondary	15 356 816	8 783 872	1 143 700	84 061	65 802	54 933	1 661	280 372	0	106 879	26 022	3 377 427	647 056	0	45 924	0	0	13 270	725 746
Line Transformers - Primary	93 564 989	44 450 477	6 303 005	480 667	307 708	398 049	15 062	2 214 792	0	431 254	133 948	24 641 519	7 159 440	0	416 370	0	0	63 878	6 299 731
Line Transformers - Secondary	76 682 486	43 861 253	5 710 933	419 748	329 025	274 302	8 295	1 400 003	0	533 686	129 938	16 864 792	3 231 001	0	229 317	0	0	66 264	3 623 929
Services	34 556 648	28 260 152	2 600 557	184 564	76 749	0	2 181	171 532	0	763	15 156	2 823 536	114 399	0	86 790	0	0	218	270 930
Meters	43 185 537	34 469 832	4 200 755	701 728	54 861	0	0	250 374	1 841	509 952	34 610	2 401 747	168 511	13 501	0	4 418	15 464	1 227	353 714
Inst. on Customer Premises	8 201 460	0	0	0	0	0	0	0	0	0	0	0	0	0	8 201 460	0	0	0	0
Street Light / Signal Systems	8 974 169	0	0	0	0	8 974 169	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Plant Adjustment	3 137 054	1 637 495	217 820	18 386	12 489	-39 650	416	63 872	7	16 358	4 323	-718 845	188 450	-54	44 676	18	62	2 010	174 318
Subtotal	774 995 080	402 085 991	53 811 420	4 492 836	3 085 418	12 265 910	102 813	15 779 370	1 834	4 041 056	1 068 012	177 093 351	46 555 800	13 446	11 036 987	4 401	15 402	496 570	43 064 463

General Plant (Original Cost)

Office Furniture & Equipment Distribution	5 687 170	3 070 162	419 077	32 351	7 820	57 214	793	81 737	17 944	15 929	5 027	1 164 652	318 960	91 685	28 175	11 293	95 465	1 071	267 815
Communications Equipment Distribution	5 481 847	2 959 321	403 947	31 183	7 538	55 149	764	78 786	17 297	15 353	4 846	1 122 695	307 443	88 375	27 157	10 885	92 018	1 032	258 346
Distribution Invested Capital (Original)	804 644 073	417 787 518	55 938 752	4 662 962	3 161 386	12 642 071	106 855	16 286 368	52 801	4 156 694	1 100 894	183 485 444	48 272 501	273 932	11 309 302	36 532	286 651	508 263	44 575 146

Accumulated Depreciation

Intangible Plant																			
Intangible Plant - Distribution	-10 936 070	-5 673 613	-750 341	-63 390	-43 539	-173 086	-1 451	-222 665	-26	-57 024	-15 071	-2 398 990	-656 956	-490	-155 745	-62	-217	-7 007	-607 689
Intangible Plant - General	-6 451 008	-3 182 513	-475 363	-36 696	-8 871	-64 899	-899	-92 715	-20 354	-18 068	-5 702	-1 321 075	-361 799	-103 999	-31 959	-12 809	-108 287	-1 215	-303 785
Subtotal	-17 387 078	-9 156 125	-1 234 704	-100 095	-52 409	-237 985	-2 350	-315 380	-20 380	-75 092	-20 773	-3 820 066	-1 018 755	-104 189	-187 703	-12 872	-108 504	-8 222	-911 474

Distribution Plant

Land and Land Rights	-372 039	-176 783	-25 062	-1 951	-1 622	-1 980	-60	-8 926	0	-1 715	-533	-97 981	-28 468	0	-1 656	0	0	-254	-25 049
Structures & Improvements	-1 698 814	-807 229	-114 441	-8 900	-7 404	-9 043	-273	-40 758	0	-7 830	-2 132	-447 404	-129 990	0	-7 560	0	0	-1 160	-114 381
Station Equipment	-42 056 554	-19 984 103	-2 833 130	-220 550	-183 301	-223 868	-6 770	-1 099 012	0	-193 844	-60 208	-11 076 124	-3 218 099	0	-187 154	0	0	-28 713	-2 831 668
Towers and Fixtures - Primary	-23 353 311	-11 096 843	-1 573 196	-122 468	-101 784	-124 310	-3 759	-560 288	0	-107 639	-33 433	-6 150 389	-1 786 957	0	-103 924	0	0	-15 944	-1 572 378
Towers and Fixtures - Secondary	-13 312 416	-7 614 506	-991 413	-72 870	-57 120	-47 620	-1 440	-243 047	0	-92 650	-22 558	-2 927 802	-560 916	0	-39 811	0	0	-11 504	-629 130
Overhead Conductor - Primary	-19 247 328	-9 145 704	-1 296 596	-100 935	-83 888	-102 454	-3 098	-461 778	0	-88 714	-22 558	-5 069 027	-1 472 774	0	-85 652	0	0	-13 140	-1 295 023
Overhead Conductor - Secondary	-3 042 647	-1 740 349	-226 601	-16 655	-13 055	-10 884	-329	-55 580	0	-21 176	-5 156	-669 170	-128 201	0	-9 099	0	0	-2 629	-143 792

Underground Conduit - Primary	-16,071,469	7,636,714	1,082,654	84,281	70,047	-85,549	-2,587	385,583	0	-74,076	23,008	4,232,624	1,229,762	0	71,519	0	0	-10,972	1,082,092
Underground Conduit - Secondary	-7,598,241	4,346,082	-565,879	41,592	32,602	27,189	822	138,722	0	52,881	12,875	1,671,082	320,150	0	22,722	0	0	-6,566	359,084
Underground Conductor - Primary	-24,714,448	-11,743,617	1,664,889	129,606	107,717	131,556	3,978	592,944	0	-113,912	-35,381	-6,508,862	1,891,109	0	-109,981	0	0	-16,873	-1,664,024
Underground Conductor - Secondary	-3,878,698	-2,218,558	-288,866	-21,231	-16,642	13,875	-420	70,814	0	-26,995	6,572	853,043	163,428	0	11,599	0	0	-3,352	-183,303
Line Transformers - Primary	-22,174,384	-10,536,649	-1,493,777	116,285	96,646	118,035	3,520	532,003	0	-102,205	-11,745	5,839,903	1,696,747	0	98,677	0	0	15,139	1,493,001
Line Transformers - Secondary	-20,166,885	-11,535,162	-1,501,930	110,391	86,531	72,139	2,182	368,190	0	-140,355	-34,173	4,435,306	849,728	0	60,399	0	0	17,427	-953,065
Services	-18,294,270	-14,929,145	-1,376,892	97,708	40,631	0	1,151	-90,899	0	-404	8,023	1,494,683	-60,563	0	45,947	0	0	115	-148,195
Meters	-21,205,798	16,926,044	2,062,736	346,049	-26,939	0	0	122,943	904	250,407	16,995	-1,179,352	82,746	6,629	0	2,170	-7,594	-693	-173,688
Inst. on Customer Premises	-3,368,970	0	0	0	0	0	0	0	0	0	0	0	0	0	3,368,970	0	0	0	0
Street Light / Signal Systems	-4,626,362	0	0	0	0	4,626,362	0	0	0	0	0	0	0	0	0	0	0	0	0
Distribution Accum. Depr. Adjustments	136,231	-70,676	-9,459	790	542	2,156	18	2,774	0	710	188	31,130	8,184	2	1,940	1	3	87	7,570
Subtotal	-245,046,403	-130,366,902	-17,088,644	-1,490,692	-925,387	-5,592,699	-30,425	-4,678,594	-904	-1,274,091	-320,459	-52,621,622	-13,611,455	-6,627	4,222,639	-2,169	-7,591	-144,303	-12,661,202

General Plant

Office Furniture & Equipment - Distribution	-3,509,336	1,894,480	-258,597	-19,963	-4,826	-35,305	489	50,437	11,073	-9,829	3,102	718,662	196,818	56,575	17,386	6,968	-58,908	661	165,258
Communications Equipment - Distribution	-1,878,039	1,013,811	138,389	10,683	2,582	18,894	262	26,991	5,926	-5,260	1,660	384,596	105,328	30,277	9,301	3,729	31,525	354	88,430
Distribution Related Accumulated Dep.	-267,820,857	-142,431,348	-18,720,334	-1,621,433	-985,204	-5,884,882	-33,526	-5,071,402	-38,282	1,364,273	-345,994	-57,544,946	-14,932,355	-197,668	-4,437,032	-25,738	-206,527	-153,539	-13,826,374

Accumulated Deferred Income Taxes (Distribution-Related)

Acc. 190 Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acc. 282 Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acc. 283 Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total ADIT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
ADIT - Ratebase	8,086,206	4,195,199	561,482	46,838	32,193	127,981	1,073	164,640	19	42,164	11,144	1,847,771	485,758	140	115,159	46	161	5,181	449,329
GROSSPLT	99,121,583	41,954,193	6,089,708	410,203	137,681	630,913	-16,264	1,783,965	895,334	201,005	-95,388	-25,935,831	7,334,814	-2,085,660	531,827	252,210	2,151,425	25,571	-6,199,760
LABOR	12,395,641	6,601,664	913,112	70,512	17,045	124,703	1,728	178,152	99,111	34,719	10,957	2,538,452	695,198	199,835	61,409	24,613	208,073	2,334	583,724
NETPLT	2,185,379	989,684	-132,406	-8,963	3,120	-12,169	360	-39,578	8,683	4,426	2,115	574,283	-162,503	-45,143	-11,088	-5,543	-47,264	586	137,466
ADIT - Ratebase - Net	527,870	273,855	36,652	3,060	2,102	8,355	70	10,748	1	2,752	727	120,623	31,710	9	7,518	3	-170	338	29,332
GROSSPLT	6,488,283	2,942,694	933,382	-26,851	-9,012	-41,390	-1,065	116,774	25,878	13,157	6,231	-1,697,703	-480,121	-134,550	-34,812	-16,590	140,828	1,674	-405,823
LABOR	818,173	441,682	60,290	4,654	1,125	8,231	114	11,759	2,582	2,292	723	167,590	-45,886	13,190	4,053	1,625	13,734	154	38,529
NETPLT	608,774	275,693	-36,884	-2,497	-369	-3,390	-100	-11,025	2,410	1,233	-589	-159,976	-45,268	-12,575	-3,089	-1,544	13,166	-163	38,294
Total ADIT	-86,576,129	-37,559,862	-5,000,564	-323,409	-98,217	-418,533	-14,805	-1,566,044	-390,601	-137,895	-80,572	-23,693,396	-6,764,153	-2,034,763	-392,677	-249,519	-2,130,705	-19,987	-5,680,428
Total before revenue distribution adjustment	450,247,087	237,796,308	32,217,854	2,718,120	2,077,964	6,338,656	58,524	9,628,922	-376,082	2,654,527	674,328	102,247,102	26,575,993	-1,958,499	6,479,593	-238,725	-2,050,581	334,737	25,068,344
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total after revenue distribution adjustment	450,247,087	237,796,308	32,217,854	2,718,120	2,077,964	6,338,656	58,524	9,628,922	-376,082	2,654,527	674,328	102,247,102	26,575,993	-1,958,499	6,479,593	-238,725	-2,050,581	334,737	25,068,344
DIC_{RC} or DIC_{RC-CLASS}	450,247,087	237,796,308	32,217,854	2,718,120	2,077,964	6,338,656	58,524	9,628,922	-376,082	2,654,527	674,328	102,247,102	26,575,993	-1,958,499	6,479,593	-238,725	-2,050,581	334,737	25,068,344

DIST	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
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DEPR_{RC} & DEPR_{RC-CLASS}

Intangible Depreciation

Intangible Plant - Distribution	601,774	312,199	41,784	3,489	2,396	9,524	80	12,352	1	3,138	829	137,511	36,150	10	8,570	3	12	386	33,439
Intangible Plant - General	910,944	491,764	67,126	5,182	1,253	9,164	127	13,092	2,874	2,551	805	186,548	51,080	14,686	4,514	1,809	15,291	172	42,897
Subtotal	1,512,718	803,963	108,910	8,670	3,648	18,688	207	25,345	2,876	5,689	1,635	324,059	87,239	14,696	13,083	1,812	15,303	557	76,336

Distribution Depreciation

Land and Land Rights	25,626	12,177	1,726	134	112	136	4	615	0	118	37	6,749	1,961	0	114	0	0	17	1,725
Structures & Improvements	146,942	69,823	9,809	771	640	782	24	3,525	0	677	210	38,699	11,244	0	654	0	0	100	9,894
Station Equipment	1,791,585	851,311	120,690	9,395	7,809	9,537	288	42,983	0	8,258	2,565	471,836	137,089	0	7,973	0	0	1,223	120,627
Towers and Fixtures - Primary	1,074,088	510,337	72,356	5,633	4,681	5,717	173	25,769	0	4,951	1,538	282,875	82,187	0	4,780	0	0	733	72,318
Towers and Fixtures - Secondary	592,990	339,152	44,163	3,246	2,544	2,121	64	10,826	0	4,127	1,095	130,416	24,986	0	1,773	0	0	512	28,024
Overhead Conductor - Primary	1,001,575	475,921	67,471	5,252	4,365	5,331	161	24,030	0	4,616	1,434	263,777	76,639	0	4,457	0	0	684	67,436
Overhead Conductor - Secondary	159,265	91,097	11,861	872	683	570	17	2,908	0	1,108	270	35,027	6,711	0	476	0	0	138	7,527
Underground Conduit - Primary	755,433	358,961	50,890	3,962	3,293	1,021	122	18,124	0	3,482	1,081	198,953	57,805	0	3,362	0	0	516	50,863
Underground Conduit - Secondary	340,233	194,608	25,339	1,862	1,460	1,217	37	6,212	0	2,368	577	74,827	14,336	0	1,017	0	0	294	16,079
Underground Conductor - Primary	1,810,526	860,311	121,966	9,495	7,801	9,637	291	43,438	0	8,345	2,592	476,825	138,538	0	8,057	0	0	1,236	121,993
Underground Conductor - Secondary	341,795	195,502	25,455	1,871	1,467	1,223	37	6,240	0	2,379	579	75,171	14,401	0	1,022	0	0	295	16,153
Line Transformers - Primary	1,628,325	773,735	109,692	8,539	7,097	8,668	262	30,066	0	7,505	2,331	428,840	124,597	0	7,246	0	0	1,112	109,635
Line Transformers - Secondary	1,487,203	850,658	110,769	8,141	6,381	5,320	161	27,152	0	7,050	2,520	327,081	62,663	0	4,447	0	0	1,285	70,284
Services	494,160	403,262	37,192	2,639	1,098	0	31	2,453	0	11	217	40,374	1,636	0	1,241	0	0	3	4,093
Meters	1,187,602	947,920	115,521	19,380	1,509	0	0	6,585	51	14,024	952	66,048	4,634	371	0	122	425	34	9,727
Inst. on Customer Premises	244,404	0	0	0	0	0	0	0	0	0	0	0	0	0	244,404	0	0	0	0
Street Light / Signal Systems	209,996	0	0	0	0	209,996	0	0	0	0	0	0	0	0	0	0	0	0	0
10/1 Transfer to 101	-53,563	27,788	3,719	-311	-213	-848	-7	1,091	0	279	74	12,240	3,218	0	-263	0	1	34	2,976
Subtotal	13,238,184	6,907,055	921,262	80,881	50,816	263,429	1,666	259,136	51	72,040	17,833	2,905,259	756,208	370	290,262	121	424	8,149	703,222

Revenue Distribution Adjustment	15,886,103	8,323,845	1,113,822	96,009	56,026	293,538	2,031	300,796	6,508	80,909	20,471	3,461,791	907,114	33,368	308,968	4,188	34,783	8,920	833,016
DEPRRC & DEPRRC-CLASS		8,323,845	1,113,822	96,009	56,026	293,538	2,031	300,796	6,508	80,909	20,471	3,461,791	907,114	33,368	308,968	4,188	34,783	8,920	833,016

DIST	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gn Rate 34	City & County Rate 41
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FIT_{RC} & FIT_{RC}-CLASS

DIC_{RC} or DIC_{RC}-CLASS	450,247,087	237,796,308	32,217,854	2,718,120	2,077,964	6,338,656	58,524	9,628,922	-376,082	2,654,527	674,328	102,247,102	26,575,993	-1,958,499	6,479,593	-238,725	-2,050,581	334,737	25,068,344
WACC	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360
Return on DIC	36,632,103	19,347,108	2,621,245	221,146	169,063	515,713	4,762	783,409	-30,598	215,972	54,863	8,318,824	2,162,223	-159,343	527,180	-19,423	-166,835	27,234	2,039,560
Composite cost of debt	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050	0.03050
Synchronized interest	7,274,189	985,544	83,147	63,565	193,899	1,790	294,549	11,504	81,202	20,628	3,127,739	812,960	-59,910	198,211	-7,303	-62,727	10,240	766,841	
Schedule M Items	1,614,833	731,303	-97,838	-6,623	-2,305	-8,992	266	29,245	-6,416	3,271	-1,563	-424,352	-120,078	-33,358	-8,193	-4,096	-34,925	-433	-101,577
Calculated Federal Taxable Income Attrib	21,244,211	11,341,615	1,537,862	131,376	103,193	312,821	2,705	459,615	25,510	131,500	32,673	4,766,733	1,229,186	-132,791	320,776	-16,216	-139,033	16,562	1,171,142
Federal Tax Rate	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462	0.538462
Total before adjustments	11,439,191	6,107,024	828,080	70,341	55,566	168,442	1,457	247,485	-13,736	70,808	17,593	2,566,702	661,869	-71,503	172,726	-8,731	-74,864	8,918	630,615
Adjustments	-223,472	-101,203	-13,540	-917	-319	-1,244	-37	-4,047	-388	-453	-216	-58,725	-16,617	-4,616	-1,134	-567	-4,833	60	-14,057
Total Federal Income Tax	11,662,663	6,208,227	841,619	71,657	55,885	169,687	1,493	251,532	-12,848	71,260	17,809	2,625,427	678,486	-66,886	173,859	-8,165	-70,031	8,978	644,672
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal after revenue distribution adjust	11,662,663	6,208,227	841,619	71,657	55,885	169,687	1,493	251,532	-12,848	71,260	17,809	2,625,427	678,486	-66,886	173,859	-8,165	-70,031	8,978	644,672
FIT_{RC} & FIT_{RC}-CLASS	11,662,663	6,208,227	841,619	71,657	55,885	169,687	1,493	251,532	-12,848	71,260	17,809	2,625,427	678,486	-66,886	173,859	-8,165	-70,031	8,978	644,672

DIST	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gn Rate 34	City & County Rate 41
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OT_{RC} & OT_{RC}-CLASS

Other Taxes

Property - Texas	2,477,223	1,123,485	150,133	10,252	5,441	15,768	306	44,584	9,880	5,025	2,370	648,182	183,310	51,375	13,291	6,303	53,768	630	154,943
Property - New Mexico	1,061,703	481,509	64,371	4,304	1,475	6,758	174	19,108	4,234	2,153	1,020	277,802	78,564	22,018	5,696	2,701	23,044	274	66,406
Property - Arizona	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales and Use Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fees - Texas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fees - New Mexico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fees - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas Franchise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Before Adjustments	3,538,926	1,604,994	214,564	14,645	4,916	22,526	581	63,693	14,115	7,176	3,398	925,984	261,874	73,393	18,988	9,005	76,812	913	221,349
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal after revenue distribution adjust	3,538,926	1,604,994	214,564	14,645	4,916	22,526	581	63,693	14,115	7,176	3,398	925,984	261,874	73,393	18,988	9,005	76,812	913	221,349
PCOTRC (Scaled to Settlement COS)	3,538,926	1,604,994	214,564	14,645	4,916	22,526	581	63,693	14,115	7,176	3,398	925,984	261,874	73,393	18,988	9,005	76,812	913	221,349

DIST	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gn Rate 34	City & County Rate 41
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ALLOC_{CLASS}

Net Distribution Invested Capital	420,653,719	237,796,308	32,217,854	2,718,120	2,077,964	6,338,656	58,524	9,628,922	-376,082	2,654,527	674,328	102,247,102	26,575,993	-1,958,499	6,479,593	-238,725	-2,050,581	334,737	25,068,344
ALLOC_{CLASS}	56.530181%	7.658997%	0.646166%	0.493985%	1.506858%	0.013913%	2.289038%	-0.089404%	0.631048%	0.160305%	24.306715%	6.317784%	-0.465585%	1.540363%	-0.056751%	-0.487475%	0.079575%	5.959378%	

Property Tax Split

DIST net plant	536,823,216
DCRF net plant	450,247,087
	83.87%
DIST LABOR	29.17%
GROSS DIST PLANT	26.80%
NET DIST PLANT	26.60%

Line No	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11 Municipal Pumping (h)	Rate 11-TOU Municipal Pumping (i)	Rate 15 Electric Refining (j)
1	PLANT IN SERVICE											
2												
3	A101 & 106 Plant In Service											
4	Intangible Plant											
5	303 Miscellaneous Intangible Plant	CUSTOMER	22,333,488	19,702,704	1,817,150	128,950	13,844	10,990	1,427	0	29,966	71
6	303 Miscellaneous Intangible Plant	D1PROD	2,946,145	1,223,035	164,215	9,811	1,370	8,556	527	0	51,646	16,652
7	303 Miscellaneous Intangible Plant	D2TRAN	5,674,145	2,364,837	317,405	18,915	0	0	1,039	0	101,138	32,650
8	303 Miscellaneous Intangible Plant	DISTPLT	13,505,740	7,006,752	937,765	78,296	53,769	213,756	1,792	0	274,985	32
9	303 Miscellaneous Intangible Plant	LABOR	17,054,727	9,206,825	1,256,732	97,015	23,451	171,575	2,377	0	245,113	53,812
10	Total Intangible Plant		61,514,245	39,504,153	4,493,266	332,987	92,435	404,876	7,163	0	702,848	103,217
11												
12	Steam Production											
13	310 Land & Land Rights	D1PROD	231,151	95,958	12,884	770	107	671	41	0	4,052	1,306
14	311 Structures and Improvements	D1PROD	43,638,616	18,115,724	2,432,370	145,316	20,292	126,726	7,811	0	764,984	246,645
15	312 Boiler Plant Equipment	D1PROD	127,318,342	52,853,738	7,096,590	423,970	59,203	369,732	22,790	0	2,231,888	719,603
16	313 Engines / Engine Driven Gen	D1PROD	56,886,575	23,615,357	3,170,798	189,432	26,452	165,198	10,183	0	997,221	321,523
17	314 Turbo generator Units	D1PROD	102,516,907	42,557,904	5,714,184	341,381	47,670	297,709	18,351	0	1,797,120	579,425
18	315 Accessory Electric Equip	D1PROD	28,445,685	11,808,674	1,585,532	94,724	13,227	82,606	5,092	0	498,652	160,775
19	316 Misc Power Plant Equip	D1PROD	42,918,378	17,816,731	2,392,225	142,918	19,957	124,635	7,682	0	752,358	242,574
20	317 Asset Retirement Costs - Steam	D1PROD	(203,072)	(84,301)	(11,319)	(676)	(94)	(590)	(36)	0	(3,560)	(1,148)
21	Other Production Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0
22	Total Steam Production		401,752,583	166,779,785	22,393,265	1,337,835	186,815	1,166,688	71,914	0	7,042,716	2,270,703
23												
24	Nuclear Production											
25	303 Misc Intangible Plant	D1PROD	40,696,038	16,894,170	2,268,354	135,518	18,924	118,181	7,285	0	713,401	230,014
26	320 Land & Land Rights	D1PROD	1,918,631	796,482	106,942	6,389	892	5,572	343	0	33,634	10,844
27	321 Structures and Improvements	D1PROD	428,079,239	177,708,785	23,860,685	1,425,502	199,057	1,243,141	76,626	0	7,504,222	2,419,501
28	322 Reactor Plant Equipment	D1PROD	625,803,837	259,790,313	34,881,645	2,083,925	290,999	1,817,333	112,019	0	10,970,330	3,537,040
29	323 Turbogenerator units	D1PROD	199,253,951	82,716,409	11,106,205	663,515	92,653	578,633	35,666	0	3,492,918	1,126,182
30	324 Accessory Electric Equip	D1PROD	143,470,433	59,558,965	7,996,890	477,756	66,714	416,638	25,681	0	2,515,034	810,894
31	325 Misc Power Plant Equip	D1PROD	91,957,923	38,174,547	5,125,638	306,220	42,760	267,046	16,460	0	1,612,021	519,746
32	326 Asset Retirement Costs - Nuclear	D1PROD	(34,511,130)	(14,326,626)	(1,923,614)	(114,922)	(16,048)	(100,220)	(6,177)	0	(604,980)	(195,057)
33	350 Land and Land Rights	D1PROD	8,699	3,611	485	29	4	25	2	0	152	49
34	353 Station Equipment	D1PROD	10,274,205	4,265,137	572,673	34,213	4,778	29,896	1,839	0	180,107	58,070
35	354 Towers and Fixtures	D1PROD	1,214,343	504,111	67,686	4,044	565	3,526	217	0	21,287	6,863
36	356 O H Conductors & Devices	D1PROD	211,184	87,669	11,771	703	98	613	38	0	3,702	1,194
37	392 Transportation Equipment	D1PROD	2,390,074	992,193	133,220	7,959	1,111	6,941	428	0	41,898	13,509
38	394 Tools Shop and Garage Equip	D1PROD	89,498	37,153	4,989	298	42	260	16	0	1,569	506
39	396 Power Operated Equipment	D1PROD	3,713,024	1,541,390	206,960	12,364	1,727	10,783	665	0	65,089	20,986
40	397 Communication Equipment	D1PROD	3,086,155	1,281,157	172,019	10,277	1,435	8,962	552	0	54,100	17,443
41	Nuclear Production Plant Adjustments	D1PROD	(662,781,798)	(275,140,996)	(36,942,758)	(2,207,061)	(308,193)	(1,924,716)	(118,638)	0	(11,618,553)	(3,746,039)
42	Total Nuclear Production		854,874,306	354,884,471	47,649,791	2,846,729	397,516	2,482,553	153,022	0	14,985,932	4,831,745
43												
44	Other Production											
45	340 Land & Land Rights	D1PROD	2,063,657	856,687	115,026	6,872	960	5,993	369	0	36,176	11,664
46	341 Structures and Improvements	D1PROD	81,547,718	33,852,952	4,545,384	271,554	37,920	236,814	14,597	0	1,429,530	460,907
47	342 Fuel Holder, Producer & Acc	D1PROD	15,686,386	6,511,899	874,343	52,236	7,294	45,553	2,808	0	274,982	88,659
48	343 Prime movers	D1PROD	244,887,025	101,660,094	13,649,744	815,473	113,872	711,151	43,835	0	4,292,865	1,384,100
49	344 Generators	D1PROD	24,993,641	10,375,625	1,393,119	83,229	11,622	72,581	4,474	0	438,138	141,264
50	345 Accessory Plant Equipment	D1PROD	20,473,786	8,499,295	1,141,187	68,178	9,520	59,456	3,665	0	358,905	115,718
51	346 Misc Power Plant Equipment	D1PROD	5,635,719	2,339,559	314,129	18,767	2,621	16,366	1,009	0	98,794	31,853
52	347 Asset Retirement Costs - Other	D1PROD	167,381	69,485	9,330	557	78	486	30	0	2,934	946
53	Other Plant Adjustments	D1PROD	(150,951)	(62,665)	(8,414)	(503)	(70)	(438)	(27)	0	(2,646)	(853)
54	Total Other Production		395,304,360	164,102,930	22,033,848	1,316,362	183,816	1,147,963	70,759	0	6,929,679	2,234,258
55												
56	Total Production Plant		1,713,445,494	725,271,338	96,570,170	5,833,912	860,582	5,202,080	302,858	0	29,661,174	9,439,923
57												
58	Transmission Plant											
59	350 Land and Land Rights	D2TRAN	11,469,547	4,780,211	641,592	38,234	0	0	2,101	0	204,438	65,998
60	352 Structures and Improvements	D2TRAN	8,325,852	3,470,000	465,738	27,754	0	0	1,525	0	148,403	47,909
61	353 Station Equipment	D2TRAN	134,052,692	55,869,699	7,498,738	446,868	0	0	24,551	0	2,389,407	771,368
62	354 Towers and Fixtures	D2TRAN	20,402,219	8,503,118	1,141,274	68,011	0	0	3,737	0	363,657	117,399
63	355 Poles and Fixtures	D2TRAN	101,602,382	42,345,248	5,683,509	338,694	0	0	18,608	0	1,811,000	584,642
64	356 O H Conductors & Devices	D2TRAN	73,864,878	30,784,973	4,131,908	246,230	0	0	13,528	0	1,316,596	425,034

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
65	359 Roads and Trails	D2TRAN	1,604,500	668,714	89,754	5,349	0	0	294	0	28,599	9,233
66	Transmission Plant Adjustments	D2TRAN	(526,305)	(219,350)	(29,441)	(1,754)	0	0	(96)	0	(9,381)	(3,028)
67	Total Transmission Plant		350,795,765	146,202,612	19,623,072	1,169,385	0	0	64,246	0	6,252,719	2,018,554
68												
69	Distribution Plant											
70	360 Land and Land Rights	D3DIST	6,642,882	3,156,513	447,498	34,836	28,953	35,360	1,069	0	159,375	0
71	361 Structures and Improvements	D3DIST	9,480,104	4,504,681	638,627	49,715	41,319	50,463	1,526	0	227,445	0
72	362 Station Equipment	D3DIST	134,705,669	64,008,382	9,074,447	706,414	587,107	717,042	21,684	0	3,231,831	0
73	364 Poles, Towers & Fixtures											
74	Poles, Towers & Fixtures - Primary	D10DIST	37,940,713	21,701,529	2,825,637	207,682	162,794	135,718	4,104	0	692,689	0
75	Poles, Towers & Fixtures - Secondary	D9DIST	64,965,340	30,869,720	4,376,390	340,687	283,148	345,812	10,458	0	1,558,635	0
76	Total 364 Poles, Towers & Fixtures		102,906,052	52,571,249	7,202,027	548,368	445,942	481,531	14,562	0	2,251,324	0
77	365 O H Conductors & Devices											
78	O H Conductors & Devices - Primary	D4DIST	56,518,350	26,855,945	3,807,358	296,390	246,332	300,849	9,098	0	1,355,977	0
79	O H Conductors & Devices - Secondary	D6DIST	7,616,436	4,356,489	567,235	41,691	32,680	27,245	824	0	139,054	0
80	Total 365 O H Conductors & Devices		64,134,786	31,212,434	4,374,593	338,081	279,012	328,094	9,922	0	1,495,031	0
81	366 Underground Conduits											
82	Underground Conduits - Primary	D7DIST	53,349,289	25,350,096	3,593,874	279,771	232,520	283,980	8,588	0	1,279,945	0
83	Underground Conduits - Secondary	D8DIST	31,586,091	18,066,779	2,352,376	172,898	135,528	112,987	3,417	0	576,672	0
84	Total 366 Underground Conduits		84,935,379	43,416,875	5,946,251	452,668	368,048	396,967	12,005	0	1,856,617	0
85	367 U G Conductors & Devices											
86	U G Conductors & Devices - Primary	D7DIST	94,805,156	45,048,769	6,386,549	497,171	413,203	504,650	15,261	0	2,274,546	0
87	U G Conductors & Devices - Secondary	D8DIST	15,356,816	8,783,872	1,143,700	84,061	65,892	54,933	1,661	0	280,372	0
88	Total 367 U G Conductors & Devices		110,161,971	53,832,641	7,530,248	581,231	479,095	559,584	16,923	0	2,554,918	0
89	368 Line Transformers											
90	Line Transformers - Primary	D5DIST-PRIM	93,564,989	44,459,477	6,303,005	490,667	407,798	498,049	15,062	0	2,244,792	0
91	Line Transformers - Secondary	D5DIST-SEC	76,682,486	43,861,253	5,710,933	419,748	329,025	274,302	8,295	0	1,400,003	0
92	Total 368 Line Transformers		170,247,476	88,320,730	12,013,938	910,415	736,823	772,351	23,357	0	3,644,796	0
93												
94	369 Services	SDI	34,556,648	28,200,152	2,600,857	184,564	76,749	0	2,181	0	171,532	0
95	370 Meters	METER	43,185,537	34,469,832	4,200,755	704,728	54,861	0	0	0	250,374	1,841
96	371 Install on Customer Prem	CUST371	8,201,460	0	0	0	0	0	0	0	0	0
97	373 Street Lights	CUST373	8,974,169	0	0	0	0	8,974,169	0	0	0	0
98	Distribution Plant Adjustment	DISTPLT	(3,137,054)	(1,627,498)	(217,820)	(18,186)	(12,489)	(49,650)	(416)	0	(63,872)	(7)
99	Total Distribution Plant		774,995,080	402,065,991	53,811,420	4,492,836	3,085,418	12,265,910	102,813	0	15,779,370	1,834
100												
101	General Plant											
102	389 Land and Land Rights	LABOR	1,434,167	774,221	105,681	8,158	1,972	14,428	200	0	20,612	4,525
103	390 Structures and Improvements	LABOR	79,932,552	43,150,793	5,890,084	454,692	109,913	804,140	11,143	0	1,148,801	252,206
104	391 Office Furniture & Equip	LABOR	19,499,100	10,526,395	1,436,853	110,920	26,813	196,166	2,718	0	280,244	61,524
105	392 Transportation Equipment	LABOR	32,587,138	17,591,842	2,401,287	185,370	44,810	327,834	4,543	0	468,347	102,820
106	393 Store Equipment	LABOR	41,728	22,526	3,075	237	57	420	6	0	600	132
107	394 Tools, Shop & Garage Equip	LABOR	2,828,034	1,526,686	208,393	16,087	3,889	28,451	394	0	40,645	8,923
108	395 Laboratory Equipment	LABOR	2,942,096	1,588,261	216,798	16,736	4,046	29,598	410	0	42,284	9,283
109	396 Power Operated Equipment	LABOR	3,024,657	1,632,831	222,881	17,206	4,159	30,429	422	0	43,471	9,544
110	397 Communication Equipment	LABOR	18,795,128	10,146,363	1,384,979	106,915	25,845	189,083	2,620	0	270,126	59,303
111	398 Misc Equipment	LABOR	2,814,675	1,519,475	207,408	16,011	3,870	28,316	392	0	40,453	8,881
112	General Plant Adjustments	LABOR	(230,650)	(124,514)	(16,996)	(1,312)	(317)	(2,320)	(32)	0	(3,315)	(728)
113	Total General Plant		163,668,625	88,354,879	12,060,444	931,021	225,055	1,646,545	22,816	0	2,352,267	516,413
114	Total Plant in Service		3,002,904,964	1,361,894,820	182,065,105	12,427,154	4,171,056	19,114,535	492,734	0	54,045,530	11,976,724
115												
116	ACCUM PROVISION FOR DEPREC & AMORT											
117												
118	111 Accum Prov For Amortization											
119	303 Misc Intangible - Production	CUSTOMER	(474,432)	(418,546)	(38,602)	(2,739)	(294)	(233)	(30)	0	(637)	(2)
120	303 Misc Intangible - Transmission	D1PROD	(2,305,715)	(957,173)	(128,518)	(7,678)	(1,072)	(6,896)	(413)	0	(40,419)	(13,032)
121	303 Misc Intangible - Distribution	D2TRAN	(5,485,179)	(2,286,081)	(306,834)	(18,285)	0	0	(1,005)	0	(97,770)	(31,563)
122	303 Misc Intangible - Customer	DISTPLT	(10,936,070)	(5,673,613)	(759,341)	(63,399)	(43,539)	(173,086)	(1,451)	0	(222,665)	(26)
123	303 Misc Intangible - General	LABOR	(22,118,007)	(11,940,186)	(1,629,836)	(125,817)	(30,414)	(222,512)	(3,083)	0	(317,883)	(69,788)
124	Intangible Accum Depr Adjustments	LABOR	0	0	0	0	0	0	0	0	0	0
125	Total A111 Accum Prov For Amortization		(41,319,402)	(21,275,598)	(2,863,131)	(217,919)	(75,319)	(402,528)	(5,982)	0	(679,374)	(114,410)
126												
127	108 Accum Prov For Depreciation											
128	Steam Production Accum Depr											
129	310 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
130	311 Structures and Improvements	D1PROD	(23,001,313)	(9,548,548)	(1,282,069)	(76,594)	(10,696)	(66,796)	(4,117)	0	(403,213)	(130,003)
131	312 Boiler Plant Equipment	D1PROD	(37,659,783)	(15,633,728)	(2,099,117)	(125,407)	(17,512)	(109,364)	(6,741)	0	(660,175)	(212,853)
132	313 Engines / Engine Driven Gen	D1PROD	(16,121,202)	(6,692,404)	(898,579)	(53,684)	(7,496)	(46,816)	(2,886)	0	(282,604)	(91,117)
133	314 Turbo generator Units	D1PROD	(62,672,721)	(26,017,363)	(3,493,311)	(208,700)	(29,143)	(182,001)	(11,218)	0	(1,098,652)	(354,226)
134	315 Accessory Electric Equip	D1PROD	(12,901,521)	(5,355,816)	(719,117)	(42,962)	(5,999)	(37,466)	(2,309)	0	(226,163)	(72,919)
135	316 Misc Power Plant Equip	D1PROD	(26,828,615)	(11,137,379)	(1,495,399)	(89,339)	(12,475)	(77,910)	(4,802)	0	(470,305)	(151,635)
136	317 Asset Retirement Costs - Steam	D1PROD	25,286	10,497	1,409	84	12	73	5	0	443	143
137												
138	Steam Production Accum Depr Adjustments	D1PROD	445	185	25	1	0	1	0	0	8	3
139												
140	Total Steam Production Accum Depr		(179,159,424)	(74,374,556)	(9,986,157)	(596,600)	(83,309)	(520,278)	(32,070)	0	(3,140,662)	(1,012,608)
141												
142	Nuclear Production Accum Depr											
143	303 Misc Intangible plant	D1PROD	(16,789,394)	(6,969,791)	(935,823)	(55,909)	(7,807)	(48,756)	(3,005)	0	(294,318)	(94,894)
144	320 Land & Land Rights	D1PROD	1,693	703	94	6	1	5	0	0	30	10
145	321 Structures and Improvements	D1PROD	(206,563,385)	(85,750,779)	(11,513,625)	(687,855)	(96,052)	(599,859)	(36,975)	0	(3,621,053)	(1,167,495)
146	322 Reactor Plant Equipment	D1PROD	(314,381,126)	(130,509,221)	(17,523,272)	(1,046,888)	(146,187)	(912,962)	(56,274)	0	(5,511,096)	(1,776,880)
147	323 Turbogenerator units	D1PROD	(95,851,828)	(39,791,025)	(5,342,680)	(319,186)	(44,571)	(278,353)	(17,157)	0	(1,680,281)	(541,754)
148	324 Accessory Electric Equip	D1PROD	(88,749,582)	(36,842,666)	(4,946,808)	(295,536)	(41,269)	(257,729)	(15,886)	0	(1,555,779)	(501,612)
149	325 Misc Power Plant Equip	D1PROD	(270,168,145)	(112,155,060)	(15,058,887)	(899,659)	(125,628)	(784,568)	(48,360)	0	(4,736,043)	(1,526,989)
150	326 Asset Retirement Costs - Nuclear	D1PROD	800,498	332,311	44,619	2,666	372	2,325	143	0	14,033	4,524
151	350 Land and Land Rights	D1PROD	(2,101)	(872)	(117)	(7)	(1)	(6)	(0)	0	(37)	(12)
152	353 Station Equipment	D1PROD	(2,575,358)	(1,069,110)	(143,548)	(8,576)	(1,198)	(7,479)	(461)	0	(45,146)	(14,556)
153	354 Towers and Fixtures	D1PROD	(249,955)	(103,764)	(13,932)	(832)	(116)	(726)	(45)	0	(4,382)	(1,413)
154	356 O H Conductors & Devices	D1PROD	(106,532)	(44,225)	(5,938)	(355)	(50)	(309)	(19)	0	(1,868)	(602)
155	392 Transportation Equipment	D1PROD	(106,079)	(44,037)	(5,913)	(353)	(49)	(308)	(19)	0	(1,860)	(600)
156	394 Tools, Shop & Garage Equip	D1PROD	(239)	(99)	(13)	(1)	(0)	(1)	(0)	0	(4)	(1)
157	396 Power Operated Equipment	D1PROD	(1,227,078)	(509,398)	(68,396)	(4,086)	(571)	(3,563)	(220)	0	(21,511)	(6,935)
158	397 Communication Equipment	D1PROD	(848,647)	(352,299)	(47,303)	(2,826)	(395)	(2,464)	(152)	0	(14,877)	(4,797)
159	Nuclear Production Accum Depr Adjustments	D1PROD	715,718,708	297,716,726	39,893,405	2,383,341	332,809	2,078,445	128,114	0	12,546,536	4,045,238
160	Total Nuclear Production Accum Depr		(281,098,551)	(116,692,606)	(15,668,136)	(936,057)	(130,711)	(816,309)	(50,317)	0	(4,927,653)	(1,588,767)
161												
162	Other Production Accum Depr											
163	340 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0
164	341 Structures and Improvements	D1PROD	(2,708,561)	(1,124,407)	(150,972)	(9,020)	(1,259)	(7,866)	(485)	0	(47,481)	(15,309)
165	342 Fuel Holder, Producer & Acc	D1PROD	(777,027)	(322,568)	(43,311)	(2,587)	(361)	(2,256)	(139)	0	(13,621)	(4,392)
166	343 Prime movers	D1PROD	(8,970,286)	(3,723,840)	(499,994)	(29,871)	(4,171)	(26,050)	(1,606)	0	(157,249)	(50,700)
167	344 Generators	D1PROD	(598,087)	(248,284)	(33,337)	(1,992)	(278)	(1,737)	(107)	0	(10,484)	(3,380)
168	345 Accessory Plant Equipment	D1PROD	(1,222,488)	(507,492)	(68,140)	(4,071)	(568)	(3,550)	(219)	0	(21,430)	(6,910)
169	346 Misc Power Plant Equipment	D1PROD	(3,357,368)	(1,393,746)	(187,136)	(11,180)	(1,561)	(9,750)	(601)	0	(58,855)	(18,976)
170	347 Asset Retirement Costs - Other	D1PROD	(14,922)	(6,194)	(832)	(50)	(7)	(43)	(3)	0	(262)	(84)
171	396 Power Operated Equipment	D1PROD	(2,672)	(1,109)	(149)	(9)	(1)	(8)	(0)	0	(47)	(15)
172	397 Communication Equipment	D1PROD	(19,129)	(7,941)	(1,066)	(64)	(9)	(56)	(3)	0	(335)	(108)
173	Other Production Accum Depr Adjustments	D1PROD	9,189	3,815	512	31	4	27	2	0	161	52
174	Total Other Production Accum Depr		(17,661,351)	(7,331,767)	(984,425)	(58,812)	(8,213)	(51,288)	(3,161)	0	(309,603)	(99,822)
175												
176	Total Production Accumulated Depreciation		(477,919,325)	(198,398,929)	(26,638,719)	(1,591,470)	(222,232)	(1,387,876)	(85,547)	0	(8,377,917)	(2,701,197)
177												
178	Transmission Plant Accum Depr											
179	350 Land and Land Rights	D2TRAN	(4,404,377)	(1,835,631)	(246,375)	(14,682)	0	0	(807)	0	(78,505)	(25,344)
180	352 Structures and Improvements	D2TRAN	(2,986,594)	(1,244,735)	(167,066)	(9,956)	0	0	(547)	0	(53,234)	(17,186)
181	353 Station Equipment	D2TRAN	(66,194,821)	(27,588,291)	(3,702,855)	(220,662)	0	0	(12,123)	0	(1,179,882)	(380,899)
182	354 Towers and Fixtures	D2TRAN	(10,851,824)	(4,522,760)	(607,037)	(36,175)	0	0	(1,987)	0	(193,427)	(62,444)
183	355 Poles and Fixtures	D2TRAN	(45,126,217)	(18,807,442)	(2,524,304)	(150,429)	0	0	(8,265)	0	(804,347)	(259,666)
184	356 O H Conductors & Devices	D2TRAN	(40,641,646)	(16,938,388)	(2,273,442)	(135,480)	0	0	(7,443)	0	(724,412)	(233,861)
185	359 Roads and Trails	D2TRAN	(461,979)	(192,541)	(25,843)	(1,540)	0	0	(85)	0	(8,234)	(2,658)
186	Transmission Accum Depr Adjustments	D2TRAN	23,292	9,707	1,303	78	0	0	4	0	415	134
187	FERC Depreciation Adjustment	D2TRAN	(399,624)	(166,553)	(22,354)	(1,332)	0	0	(73)	0	(7,123)	(2,300)
188	Total Transmission Plant Accum Depr		(171,043,791)	(71,286,633)	(9,567,973)	(570,178)	0	0	(31,326)	0	(3,048,751)	(984,223)
189												
190	Distribution Plant Accum Depr											
191	360 Land Rights	D3DIST	(372,039)	(176,783)	(25,062)	(1,951)	(1,622)	(1,980)	(60)	0	(8,926)	0
192	361 Structures and Improvements	D3DIST	(1,698,814)	(807,229)	(114,441)	(8,909)	(7,404)	(9,043)	(273)	0	(40,758)	0
193	362 Station Equipment	D3DIST	(42,056,554)	(19,984,103)	(2,833,139)	(220,550)	(183,301)	(223,868)	(6,770)	0	(1,009,012)	0
194	364 Poles, Towers and Fixtures											

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU TOU Municipal Pumping	Rate 15 Electric Refining
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
195	Poles, Towers and Fixtures - General	DIST364	0	0	0	0	0	0	0	0	0	0
196	Poles, Towers and Fixtures - Primary	D9DIST	(23,353,311)	(11,096,843)	(1,573,196)	(122,468)	(101,784)	(124,310)	(3,759)	0	(560,288)	0
197	Poles, Towers and Fixtures - Secondary	D10DIST	(13,312,416)	(7,614,506)	(991,443)	(72,870)	(57,120)	(47,620)	(1,440)	0	(243,047)	0
198	Total 364 Poles, Towers and Fixtures		(36,665,727)	(18,711,349)	(2,564,639)	(195,338)	(158,904)	(171,930)	(5,199)	0	(803,335)	0
199												
200	365 O H Conductors and Devices		0	0	0	0	0	0	0	0	0	0
201	O H Conductors and Devices - General	DIST365	0	0	0	0	0	0	0	0	0	0
202	O H Conductors and Devices - Primary	D4DIST	(19,247,328)	(9,145,794)	(1,296,596)	(100,935)	(83,888)	(102,454)	(3,098)	0	(461,778)	0
203	O H Conductors and Devices - Secondary	D6DIST	(3,042,647)	(1,740,349)	(226,601)	(16,655)	(13,055)	(10,884)	(329)	0	(55,550)	0
204	Total 365 O H Conductors and Devices		(22,289,976)	(10,886,144)	(1,523,197)	(117,590)	(96,944)	(113,338)	(3,428)	0	(517,328)	0
205	366 U G Conduits		0	0	0	0	0	0	0	0	0	0
206	U G Conduits - General	DIST366	0	0	0	0	0	0	0	0	0	0
207	U G Conduits - Primary	D7DIST	(16,071,469)	(7,636,714)	(1,082,654)	(84,281)	(70,047)	(85,549)	(2,587)	0	(385,583)	0
208	U G Conduits - Secondary	D8DIST	(7,598,241)	(4,346,082)	(565,879)	(41,592)	(32,602)	(27,180)	(822)	0	(138,722)	0
209	Total 366 U G Conduits		(23,669,710)	(11,982,796)	(1,648,534)	(125,873)	(102,649)	(112,729)	(3,409)	0	(524,306)	0
210	367 U G Conductors and Devices		0	0	0	0	0	0	0	0	0	0
211	U G Conductors and Devices - General	DIST367	0	0	0	0	0	0	0	0	0	0
212	U G Conductors and Devices - Primary	D7DIST	(24,714,448)	(11,743,617)	(1,664,889)	(129,606)	(107,717)	(131,556)	(3,978)	0	(592,944)	0
213	U G Conductors and Devices - Secondary	D8DIST	(3,878,698)	(2,218,558)	(288,866)	(21,231)	(16,642)	(13,875)	(420)	0	(70,814)	0
214	367 U G Conductors and Devices		(28,593,146)	(13,962,175)	(1,953,755)	(150,837)	(124,359)	(145,430)	(4,398)	0	(663,758)	0
215	368 Line Transformers		0	0	0	0	0	0	0	0	0	0
216	Line Transformers - General	DIST368	0	0	0	0	0	0	0	0	0	0
217	Line Transformers - Primary	D5DIST-PRIM	(22,174,384)	(10,536,649)	(1,493,777)	(116,285)	(96,646)	(118,035)	(3,570)	0	(532,003)	0
218	Line Transformers - Secondary	D5DIST-SEC	(20,166,885)	(11,535,162)	(1,501,930)	(110,391)	(86,531)	(72,139)	(2,182)	0	(368,190)	0
219	368 Line Transformers		(42,341,269)	(22,071,811)	(2,995,707)	(226,676)	(183,177)	(190,174)	(5,751)	0	(900,193)	0
220												
221	369 Services	SDI	(18,294,270)	(14,929,145)	(1,376,892)	(97,708)	(40,831)	0	(1,154)	0	(90,809)	0
222	370 Meters	METER	(21,205,798)	(16,926,044)	(2,062,736)	(346,049)	(26,939)	0	0	0	(122,943)	(904)
223	371 Install on Customer Prem	CUST371	(3,368,970)	0	0	0	0	0	0	0	0	0
224	373 Street Lighting	CUST373	(4,626,362)	0	0	0	0	(4,626,362)	0	0	0	0
225	Distribution Accum Depr Adjustments	DISTPLT	136,231	70,676	9,459	790	542	2,156	18	0	2,774	0
226	Total Distribution Plant Accum Depr		(245,046,403)	(130,366,902)	(17,088,644)	(1,490,692)	(925,387)	(5,592,699)	(30,425)	0	(4,678,594)	(904)
227												
228	General Plant Accum Depr											
229	389 Land and Land Rights	LABOR	(6,428)	(3,470)	(474)	(37)	(9)	(65)	(1)	0	(92)	(20)
230	390 Structures and Improvements	LABOR	(7,805,909)	(4,213,942)	(575,203)	(44,404)	(10,734)	(78,529)	(1,088)	0	(112,188)	(24,629)
231	391 Office Furniture & Equip	LABOR	(12,032,154)	(6,495,438)	(886,628)	(68,444)	(16,545)	(121,046)	(1,677)	0	(172,928)	(37,964)
232	392 Transportation Equipment	LABOR	(19,649,559)	(10,607,619)	(1,447,940)	(111,776)	(27,019)	(197,679)	(2,739)	0	(282,406)	(61,999)
233	393 Store Equipment	LABOR	(36,728)	(19,827)	(2,706)	(209)	(51)	(369)	(5)	0	(528)	(116)
234	394 Tools, Shop & Garage Equip	LABOR	(1,196,116)	(645,711)	(88,140)	(6,804)	(1,645)	(12,033)	(167)	0	(17,191)	(3,774)
235	395 Laboratory Equipment	LABOR	(901,871)	(486,866)	(66,457)	(5,130)	(1,240)	(9,073)	(126)	0	(12,962)	(2,846)
236	396 Power Operated Equipment	LABOR	(447,952)	(241,822)	(33,009)	(2,548)	(616)	(4,507)	(62)	0	(6,438)	(1,413)
237	397 Communication Equipment	LABOR	(6,439,068)	(3,476,067)	(474,483)	(36,628)	(8,854)	(64,779)	(898)	0	(92,543)	(20,317)
238	398 Misc Equipment	LABOR	(498,243)	(268,972)	(36,715)	(2,834)	(685)	(5,012)	(69)	0	(7,161)	(1,572)
239	General Accum Depr Adjustments	LABOR	23,827	12,863	1,756	136	33	240	3	0	342	75
240	Total General Plant Accum Depr		(48,990,200)	(26,446,872)	(3,609,999)	(278,678)	(67,365)	(492,853)	(6,829)	0	(704,094)	(154,576)
241												
242	Total A108 Accum Prov For Depreciation		(942,999,719)	(426,499,336)	(56,905,335)	(3,931,018)	(1,214,984)	(7,473,428)	(154,128)	0	(16,809,356)	(3,840,899)
243												
244	Electric Plant Adjustments	D1PROD	(774,479)	(321,510)	(43,169)	(2,579)	(360)	(2,249)	(139)	0	(13,577)	(4,377)
245												
246	Total Accum Deprec & Amort (A108 & A111)		(985,093,600)	(448,096,443)	(59,811,634)	(4,151,516)	(1,290,663)	(7,878,205)	(160,248)	0	(17,502,306)	(3,959,687)
247												
248	Net Plant in Service		2,017,811,364	913,798,377	122,253,471	8,275,639	2,880,393	11,236,330	332,486	0	36,543,225	8,017,038
249												
250	ADDITIONS TO RATE BASE - WORKING CAPITAL											
251												
252	Cash Allowance-Working Capital	OMXUNCOLL	(1,509,700)	(727,099)	(96,353)	(6,692)	(1,519)	(10,771)	(267)	0	(25,618)	(7,088)
253												
254	151 Fuel Inventory											
255	Fuel Inventory	E2ENERGY	1,727,333	596,583	78,284	3,949	1,500	9,376	542	0	44,696	20,364
256	Fuel Inventory - PV	E2ENERGY	157,354	54,347	7,131	360	137	854	49	0	4,072	1,855
257	Fuel Inventory - Allowance	E2ENERGY	(18,756)	(6,478)	(850)	(43)	(16)	(102)	(6)	0	(485)	(221)
258	Total A151 Fuel Inventory		1,865,931	644,452	84,566	4,266	1,620	10,129	586	0	48,282	21,997
259												

Line No	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11 Municipal Pumping (h)	Rate 11-TOU TOU Pumping (i)	Rate 15 Electric Refining (j)
260	154 Materials											
261	Generation Related	D1PROD	25,436,996	10,559,675	1,417,831	84,705	11,828	73,869	4,553	0	445,910	143,770
262	Nuclear Related	E2ENERGY	7,912	2,733	359	18	7	43	2	0	205	93
263	Transmission Related	D2TRAN	223,446	93,126	12,499	745	0	0	41	0	3,983	1,286
264	Distribution Related	DISTPLT	10,122,081	5,251,317	702,822	58,680	40,298	160,203	1,343	0	206,092	24
265	Total A154 Materials		35,790,435	15,906,851	2,133,511	144,148	52,133	234,115	5,939	0	656,189	145,173
266												
267	165 Prepayments											
268	Generation Related	D1PROD	1,697,154	704,540	94,598	5,652	789	4,929	304	0	29,751	9,592
269	Customer Related	CUSTOMER	0	0	0	0	0	0	0	0	0	0
270	General & Admin	LABOR	2,946,319	1,590,541	217,109	16,760	4,051	29,641	411	0	42,345	9,296
271	Insurance	GROSSPLT	3,074,874	1,394,535	186,429	12,725	4,271	19,573	505	0	55,341	12,264
272	Nuclear Related	E2ENERGY	232,700	80,370	10,546	532	202	1,263	73	0	6,021	2,743
273	Tax Related	NETPLT	1,387,462	628,334	84,062	5,690	1,981	7,726	229	0	25,127	5,513
274	Transmission Related	D2TRAN	377,450	157,311	21,114	1,258	0	0	69	0	6,728	2,172
275	Distribution Related	DISTPLT	93,186	48,344	6,470	540	371	1,475	12	0	1,897	0
276	A165 Total Prepayments		9,809,143	4,603,975	620,328	43,157	11,665	64,606	1,602	0	167,211	41,580
277												
278	Total Working Capital		45,955,808	20,428,178	2,742,051	184,880	63,900	298,078	7,861	0	846,064	201,662
279												
280	ADDITIONS TO RATE BASE											
281												
282	Additions to Rate Base											
283	Other Regulatory Assets	SALES_REVS	0	0	0	0	0	0	0	0	0	0
284	Misc. Deferred Debits	D1PROD	4,717,570	1,958,408	262,952	15,709	2,194	13,700	844	0	82,699	26,664
285	Tax Regulatory Assets											
286	ADIT - Ratebase - Federal	GROSSPLT	0	0	0	0	0	0	0	0	0	0
287		NETPLT	0	0	0	0	0	0	0	0	0	0
288												
289	ADIT - Ratebase - State	GROSSPLT	0	0	0	0	0	0	0	0	0	0
290		NETPLT	0	0	0	0	0	0	0	0	0	0
291												
292	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0	0
293		DISTPLT	0	0	0	0	0	0	0	0	0	0
294		E2ENERGY	0	0	0	0	0	0	0	0	0	0
295		GROSSPLT	156,354	70,911	9,480	647	217	995	26	0	2,814	624
296		LABOR	0	0	0	0	0	0	0	0	0	0
297		NETPLT	21,747,299	9,848,615	1,317,607	89,192	31,044	121,101	3,583	0	393,851	86,405
298												
299	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0	0
300		DISTPLT	0	0	0	0	0	0	0	0	0	0
301		E2ENERGY	0	0	0	0	0	0	0	0	0	0
302		GROSSPLT	(156,355)	(70,911)	(9,480)	(647)	(217)	(995)	(26)	0	(2,814)	(624)
303		LABOR	0	0	0	0	0	0	0	0	0	0
304		NETPLT	0	0	0	0	0	0	0	0	0	0
305	Total Tax Regulatory Assets		21,747,298	9,848,614	1,317,607	89,192	31,044	121,101	3,583	0	393,851	86,405
306												
307	Total Additions to Rate Base		72,420,677	32,235,200	4,322,611	289,781	97,137	432,879	12,289	0	1,322,614	314,731
308												
309												
310	DEDUCTIONS TO RATE BASE											
311												
312												
313	Deductions to Rate Base											
314	Customers Advances For Const	DISTPLT	(14,562,697)	(7,555,100)	(1,011,154)	(84,424)	(57,977)	(230,485)	(1,932)	0	(296,505)	(34)
315	Customer Deposits	CUSTDEP	(5,282,468)	(4,660,217)	(429,805)	(30,500)	(3,275)	(2,599)	(338)	0	(7,088)	(17)
316	Customer Deposits	D2TRAN	(8,002)	(3,335)	(448)	(27)	0	0	(1)	0	(143)	(46)
317	Customer Deposits	E2ENERGY	(39,651)	(13,695)	(1,797)	(91)	(34)	(215)	(12)	0	(1,026)	(467)
318	Coal Reclamation Liability	E2ENERGY	0	0	0	0	0	0	0	0	0	0
319	Tax Regulatory Liability											
320	ADIT - Ratebase - State	D1PROD	0	0	0	0	0	0	0	0	0	0
321		NETPLT	0	0	0	0	0	0	0	0	0	0
322												
323	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0	0
324		DISTPLT	0	0	0	0	0	0	0	0	0	0

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
325		E2ENERGY	0	0	0	0	0	0	0	0	0	0
326		GROSSPLT	0	0	0	0	0	0	0	0	0	0
327		LABOR	0	0	0	0	0	0	0	0	0	0
328		NETPLT	(13,788,541)	(6,244,363)	(835,409)	(56,551)	(19,683)	(76,783)	(2,272)	0	(249,715)	(54,784)
329												
330	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0	0
331		NETPLT	0	0	0	0	0	0	0	0	0	0
332	Total Tax Regulatory Liability		(13,788,541)	(6,244,363)	(835,409)	(56,551)	(19,683)	(76,783)	(2,272)	0	(249,715)	(54,784)
333												
334	Accumulated Deferred Income Taxes											
335												
336	ADIT - Ratebase - Federal											
337		D1PROD	(4,484,402)	(1,861,613)	(249,956)	(14,933)	(2,085)	(13,023)	(803)	0	(78,611)	(25,346)
338		DISTPLT	8,086,206	4,195,109	561,462	46,878	32,193	127,981	1,073	0	164,640	19
339		E2ENERGY	193,780	66,927	8,782	443	168	1,052	61	0	5,014	2,284
340		GROSSPLT	(369,918,456)	(167,767,557)	(22,428,030)	(1,530,862)	(513,819)	(2,354,660)	(60,698)	0	(6,657,700)	(1,475,375)
341		LABOR	42,499,848	22,943,120	3,131,737	241,758	58,440	427,558	5,925	0	610,813	134,097
342		NETPLT	(8,214,405)	(3,720,026)	(497,688)	(33,690)	(11,726)	(45,743)	(1,354)	0	(148,766)	(32,637)
343												
344	ADIT - Ratebase - State											
345		D1PROD	(1,737,541)	(721,307)	(96,849)	(5,786)	(808)	(5,046)	(311)	0	(30,459)	(9,821)
346		DISTPLT	527,870	273,858	36,652	3,060	2,102	8,355	70	0	10,748	1
347		E2ENERGY	(193,780)	(66,928)	(8,782)	(443)	(168)	(1,052)	(61)	0	(5,014)	(2,284)
348		GROSSPLT	(24,214,058)	(10,981,699)	(1,468,090)	(100,207)	(33,633)	(154,131)	(3,973)	0	(435,799)	(96,575)
349		LABOR	2,805,198	1,514,358	206,710	15,957	3,857	28,221	391	0	40,317	8,851
350		NETPLT	(2,288,260)	(1,036,276)	(138,639)	(9,385)	(3,266)	(12,742)	(377)	0	(41,441)	(9,092)
351												
352	FAS109 Incremental Bal - Federal											
353		D1PROD	0	0	0	0	0	0	0	0	0	0
354		DISTPLT	0	0	0	0	0	0	0	0	0	0
355		E2ENERGY	0	0	0	0	0	0	0	0	0	0
356		GROSSPLT	0	0	0	0	0	0	0	0	0	0
357		LABOR	0	0	0	0	0	0	0	0	0	0
358		NETPLT	(7,958,760)	(3,604,253)	(482,199)	(32,641)	(11,361)	(44,319)	(1,311)	0	(144,136)	(31,621)
359												
360	FAS109 Incremental Bal - State											
361		D1PROD	0	0	0	0	0	0	0	0	0	0
362		DISTPLT	0	0	0	0	0	0	0	0	0	0
363		E2ENERGY	0	0	0	0	0	0	0	0	0	0
364		GROSSPLT	0	0	0	0	0	0	0	0	0	0
365		LABOR	0	0	0	0	0	0	0	0	0	0
366		NETPLT	0	0	0	0	0	0	0	0	0	0
367												
368	Total Accumulated Deferred Income Taxes		(364,896,761)	(160,766,285)	(21,424,889)	(1,419,851)	(480,107)	(2,037,548)	(61,369)	0	(6,710,393)	(1,537,498)
369												
370	Total Other Deductions		(398,578,120)	(179,242,994)	(23,703,501)	(1,591,442)	(561,076)	(2,347,630)	(65,924)	0	(7,264,870)	(1,592,846)
371												
372	Total Rate Base		1,691,653,922	766,790,583	102,872,581	6,973,978	2,416,454	9,321,579	278,850	0	30,600,968	6,738,922

Line No	Description	Allocator	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)
1	PLANT IN SERVICE											
2												
3	A101 & 106 Plant In Service											
4	Intangible Plant											
5	303 Miscellaneous Intangible Plant	CUSTOMER	9,919	483,260	7,969	71	56,804	71	71	143	69,577	500
6	303 Miscellaneous Intangible Plant	D1PROD	2,380	831,325	240,647	86,587	6,997	10,653	90,779	412	198,323	2,230
7	303 Miscellaneous Intangible Plant	D2TRAN	4,621	1,609,191	469,968	170,517	0	20,587	177,270	58	382,471	3,479
8	303 Miscellaneous Intangible Plant	DISTPLT	18,612	3,086,183	811,322	234	192,340	77	268	8,654	750,479	70,423
9	303 Miscellaneous Intangible Plant	LABOR	15,075	3,492,567	956,498	274,946	84,490	33,865	286,281	3,211	803,126	47,768
10	Total Intangible Plant		50,608	9,502,525	2,486,404	532,356	340,631	65,253	554,670	12,478	2,203,976	124,400
11												
12	Steam Production											
13	310 Land & Land Rights	D1PROD	187	65,225	18,881	6,794	549	836	7,122	32	15,560	175
14	311 Structures and Improvements	D1PROD	35,260	12,313,670	3,564,486	1,282,538	103,642	157,797	1,344,635	6,109	2,937,574	33,034
15	312 Boiler Plant Equipment	D1PROD	102,873	35,925,890	10,399,606	3,741,882	302,381	460,383	3,923,056	17,825	8,570,553	96,380
16	313 Engines / Engine Driven Gen	D1PROD	45,964	16,051,896	4,646,605	1,671,895	135,105	205,702	1,752,844	7,964	3,829,373	43,063
17	314 Turbo generator Units	D1PROD	82,834	28,927,577	8,373,778	3,012,969	243,477	370,701	3,158,850	14,352	6,901,021	77,605
18	315 Accessory Electric Equip	D1PROD	22,984	8,026,625	2,323,498	836,018	67,558	102,859	876,496	3,982	1,914,848	21,533
19	316 Misc Power Plant Equip	D1PROD	34,678	12,110,438	3,505,655	1,261,370	101,931	155,193	1,322,443	6,009	2,889,091	32,489
20	317 Asset Retirement Costs - Steam	D1PROD	(164)	(57,302)	(16,587)	(5,968)	(482)	(734)	(6,257)	(28)	(13,670)	(154)
21	Other Production Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0
22	Total Steam Production		324,616	113,364,020	32,815,922	11,807,497	954,161	1,452,736	12,379,190	56,245	27,044,350	304,126
23												
24	Nuclear Production											
25	303 Misc Intangible Plant	D1PROD	32,882	11,483,352	3,324,130	1,196,055	96,653	147,157	1,253,966	5,697	2,739,492	30,807
26	320 Land & Land Rights	D1PROD	1,550	541,387	156,717	56,389	4,557	6,938	59,119	269	129,154	1,452
27	321 Structures and Improvements	D1PROD	345,888	120,792,710	34,966,333	12,581,236	1,016,687	1,547,933	13,190,392	59,931	28,816,553	324,056
28	322 Reactor Plant Equipment	D1PROD	505,649	176,585,395	51,116,858	18,392,356	1,486,283	2,262,904	19,282,874	87,612	42,126,569	473,733
29	323 Turbogenerator units	D1PROD	160,997	56,224,228	16,275,445	5,856,068	473,228	720,502	6,139,606	27,896	13,412,966	150,835
30	324 Accessory Electric Equip	D1PROD	115,924	40,483,585	11,718,940	4,216,592	340,742	518,789	4,420,750	20,086	9,657,846	108,607
31	325 Misc Power Plant Equip	D1PROD	74,302	25,948,109	7,511,300	2,702,641	218,400	332,520	2,833,497	12,874	6,190,233	69,612
32	326 Asset Retirement Costs - Nuclear	D1PROD	(27,885)	(9,738,134)	(2,818,935)	(1,014,281)	(81,964)	(124,792)	(1,063,390)	(4,832)	(2,323,149)	(26,125)
33	350 Land and Land Rights	D1PROD	7	2,455	711	256	21	31	268	1	586	7
34	353 Station Equipment	D1PROD	8,302	2,899,111	839,217	301,959	24,401	37,151	316,579	1,438	691,618	7,778
35	354 Towers and Fixtures	D1PROD	981	342,656	99,190	35,690	2,884	4,391	37,418	170	81,745	919
36	356 O H Conductors & Devices	D1PROD	171	59,591	17,250	6,207	502	764	6,507	30	14,216	160
37	392 Transportation Equipment	D1PROD	1,931	674,416	195,226	70,244	5,676	8,643	73,645	335	160,890	1,809
38	394 Tools Shop and Garage Equip	D1PROD	72	25,254	7,310	2,630	213	324	2,758	13	6,025	68
39	396 Power Operated Equipment	D1PROD	3,000	1,047,718	303,287	109,126	8,818	13,426	114,409	520	249,946	2,811
40	397 Communication Equipment	D1PROD	2,494	870,832	252,083	90,702	7,330	11,160	95,094	432	207,747	2,336
41	Nuclear Production Plant Adjustments	D1PROD	(535,527)	(187,019,604)	(54,137,289)	(19,479,136)	(1,574,105)	(2,396,617)	(20,422,275)	(92,789)	(44,615,775)	(501,725)
42	Total Nuclear Production		690,738	241,223,061	69,827,773	25,124,731	2,030,324	3,091,222	26,341,216	119,682	57,546,661	647,139
43												
44	Other Production											
45	340 Land & Land Rights	D1PROD	1,667	582,310	168,563	60,651	4,901	7,462	63,587	289	138,917	1,562
46	341 Structures and Improvements	D1PROD	65,890	23,010,623	6,660,974	2,396,685	193,676	294,876	2,512,727	11,417	5,489,461	61,732
47	342 Fuel Holder, Producer & Acc	D1PROD	12,675	4,426,286	1,281,294	461,022	37,255	56,722	483,344	2,196	1,055,944	11,875
48	343 Prime movers	D1PROD	197,869	69,100,682	20,002,842	7,197,222	581,606	885,511	7,545,696	34,284	16,484,798	185,379
49	344 Generators	D1PROD	20,195	7,052,548	2,041,529	734,562	59,360	90,377	770,128	3,499	1,682,470	18,920
50	345 Accessory Plant Equipment	D1PROD	16,543	5,777,164	1,672,338	601,724	48,625	74,033	630,858	2,866	1,378,212	15,499
51	346 Misc Power Plant Equipment	D1PROD	4,554	1,590,252	460,336	165,634	13,385	20,379	173,653	789	379,374	4,266
52	347 Asset Retirement Costs - Other	D1PROD	135	47,231	13,672	4,919	398	605	5,158	23	11,267	127
53	Other Plant Adjustments	D1PROD	(122)	(42,594)	(12,330)	(4,436)	(359)	(546)	(4,651)	(21)	(10,161)	(114)
54	Total Other Production		319,406	111,544,501	32,289,218	11,617,984	938,847	1,429,419	12,180,501	55,343	26,610,282	299,245
55	Total Production Plant		1,385,367	475,634,108	137,419,317	49,082,567	4,263,964	6,038,630	51,455,577	243,748	113,405,268	1,374,910
56												
57	Transmission Plant											
58	350 Land and Land Rights	D2TRAN	9,341	3,252,769	949,980	344,679	0	41,613	358,328	116	773,115	7,032
59	352 Structures and Improvements	D2TRAN	6,780	2,361,216	689,599	250,206	0	30,207	260,114	84	561,212	5,105
60	353 Station Equipment	D2TRAN	109,170	38,017,413	11,103,081	4,028,504	0	486,363	4,188,037	1,359	9,035,943	82,193
61	354 Towers and Fixtures	D2TRAN	16,615	5,786,080	1,689,839	613,120	0	74,022	637,400	207	1,375,230	12,509
62	355 Poles and Fixtures	D2TRAN	82,743	28,814,489	8,415,344	3,053,318	0	368,628	3,174,233	1,030	6,848,601	62,296
63	356 O H Conductors & Devices	D2TRAN	60,154	20,948,118	6,117,951	2,219,761	0	267,993	2,307,666	749	4,978,929	45,289

Line No	Description	Allocator	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electnc Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)
65	359 Roads and Trails	D2TRAN	1,307	455,037	132,895	48,218	0	5,821	50,127	16	108,153	984
66	Transmission Plant Adjustments	D2TRAN	(429)	(149,260)	(43,592)	(15,816)	0	(1,910)	(16,443)	(5)	(35,476)	(323)
67	Total Transmission Plant		285,680	99,485,862	29,055,097	10,541,989	0	1,272,738	10,959,463	3,555	23,645,706	215,086
68												
69	Distribution Plant											
70	360 Land and Land Rights	D3DIST	9,510	1,749,487	508,302	0	29,561	0	0	4,535	447,265	30,618
71	361 Structures and Improvements	D3DIST	13,572	2,496,705	725,402	0	42,187	0	0	6,472	638,295	43,695
72	362 Station Equipment	D3DIST	192,845	35,476,436	10,307,457	0	599,449	0	0	91,966	9,069,733	620,876
73	364 Poles, Towers & Fixtures											
74	Poles, Towers & Fixtures - Primary	D10DIST	64,290	8,344,307	1,598,624	0	113,461	0	0	32,786	1,793,036	264,055
75	Poles, Towers & Fixtures - Secondary	D9DIST	93,005	17,109,441	4,971,041	0	289,100	0	0	44,353	4,374,116	299,434
76	Total 364 Poles, Towers & Fixtures		157,295	25,453,748	6,569,665	0	402,561	0	0	77,139	6,167,152	563,489
77	365 O H Conductors & Devices											
78	O H Conductors & Devices - Primary	D4DIST	80,912	14,884,820	4,324,691	0	251,510	0	0	38,586	3,805,380	260,501
79	O H Conductors & Devices - Secondary	D6DIST	12,906	1,675,084	320,917	0	22,777	0	0	6,582	359,944	53,008
80	Total 365 O H Conductors & Devices		93,818	16,559,904	4,645,608	0	274,287	0	0	45,168	4,165,325	313,509
81	366 Underground Conduits											
82	Underground Conduits - Primary	D7DIST	76,375	14,050,208	4,082,200	0	237,408	0	0	36,422	3,592,008	245,894
83	Underground Conduits - Secondary	D8DIST	53,522	6,946,734	1,330,873	0	94,458	0	0	27,295	1,492,723	219,829
84	Total 366 Underground Conduits		129,897	20,996,942	5,413,074	0	331,865	0	0	63,717	5,084,731	465,723
85	367 U G Conductors & Devices											
86	U G Conductors & Devices - Primary	D7DIST	135,724	24,968,133	7,254,335	0	421,889	0	0	64,725	6,383,231	436,970
87	U G Conductors & Devices - Secondary	D8DIST	26,022	3,377,427	647,056	0	45,924	0	0	13,270	725,746	106,879
88	Total 367 U G Conductors & Devices		161,746	28,345,560	7,901,391	0	467,813	0	0	77,995	7,108,977	543,848
89	368 Line Transformers											
90	Line Transformers - Primary	D5DIST-PRIM	133,948	24,641,519	7,159,440	0	416,370	0	0	63,878	6,299,731	431,254
91	Line Transformers - Secondary	D5DIST-SEC	129,938	16,864,792	3,231,001	0	229,317	0	0	66,264	3,623,929	533,686
92	Total 368 Line Transformers		263,886	41,506,312	10,390,440	0	645,688	0	0	130,142	9,923,659	964,939
93												
94	369 Services	SDI	15,156	2,823,356	114,399	0	86,790	0	0	218	279,930	763
95	370 Meters	METER	34,610	2,401,747	168,511	13,501	0	4,418	15,464	1,227	353,714	509,952
96	371 Install on Customer Prem	CUST371	0	0	0	0	8,201,460	0	0	0	0	0
97	373 Street Lights	CUST373	0	0	0	0	0	0	0	0	0	0
98	Distribution Plant Adjustment	DISTPLT	(4,323)	(716,845)	(188,450)	(54)	(44,676)	(18)	(62)	(2,010)	(174,318)	(16,358)
99	Total Distribution Plant		1,068,012	177,093,351	46,555,800	13,446	11,036,987	4,401	15,402	496,570	43,064,463	4,041,056
100												
101	General Plant											
102	389 Land and Land Rights	LABOR	1,268	293,697	80,434	23,121	7,105	2,848	24,074	270	67,537	4,017
103	390 Structures and Improvements	LABOR	70,656	16,369,056	4,482,942	1,288,625	395,992	158,718	1,341,748	15,051	3,764,111	223,881
104	391 Office Furniture & Equip	LABOR	17,236	3,993,140	1,093,589	314,353	96,600	38,718	327,312	3,672	918,234	54,614
105	392 Transportation Equipment	LABOR	28,805	6,673,385	1,827,619	525,351	161,439	64,707	547,008	6,136	1,534,564	91,272
106	393 Store Equipment	LABOR	37	8,545	2,340	673	207	83	700	8	1,965	117
107	394 Tools, Shop & Garage Equip	LABOR	2,500	579,141	158,608	45,592	14,010	5,616	47,471	532	133,175	7,921
108	395 Laboratory Equipment	LABOR	2,601	602,500	165,005	47,431	14,575	5,842	49,386	554	138,547	8,240
109	396 Power Operated Equipment	LABOR	2,674	619,407	169,635	48,762	14,984	6,006	50,772	570	142,434	8,472
110	397 Communication Equipment	LABOR	16,614	3,848,976	1,054,107	303,004	93,112	37,321	315,495	3,539	885,083	52,643
111	398 Misc Equipment	LABOR	2,488	576,406	157,858	45,377	13,944	5,589	47,247	530	132,546	7,884
112	General Plant Adjustments	LABOR	(204)	(47,234)	(12,936)	(3,718)	(1,143)	(458)	(3,872)	(43)	(10,862)	(646)
113	Total General Plant		144,673	33,517,020	9,179,201	2,638,569	810,826	324,989	2,747,341	30,817	7,707,335	458,414
114	Total Plant in Service		2,883,733	785,730,341	222,209,415	62,276,571	16,111,777	7,640,758	65,177,783	774,690	187,822,772	6,089,467
115												
116	ACCUM PROVISION FOR DEPREC & AMORT											
117												
118	111 Accum Prov For Amortization											
119	303 Misc Intangible - Production	CUSTOMER	(211)	(10,266)	(169)	(2)	(1,207)	(2)	(2)	(3)	(1,478)	(11)
120	303 Misc Intangible - Transmission	D1PROD	(1,863)	(650,612)	(188,335)	(67,765)	(5,476)	(8,337)	(71,046)	(323)	(155,211)	(1,745)
121	303 Misc Intangible - Distribution	D2TRAN	(4,467)	(1,555,600)	(454,317)	(164,839)	0	(19,901)	(171,366)	(56)	(369,733)	(3,363)
122	303 Misc Intangible - Customer	DISTPLT	(15,071)	(2,498,990)	(656,956)	(190)	(155,745)	(62)	(217)	(7,007)	(607,689)	(57,024)
123	303 Misc Intangible - General	LABOR	(19,551)	(4,529,455)	(1,240,468)	(356,573)	(109,574)	(43,919)	(371,273)	(4,165)	(1,041,561)	(61,950)
124	Intangible Accum Depr Adjustments	LABOR	0	0	0	0	0	0	0	0	0	0
125	Total A111 Accum Prov For Amortization		(41,163)	(9,244,923)	(2,540,245)	(589,368)	(272,002)	(72,221)	(613,904)	(11,553)	(2,175,673)	(124,093)
126												
127	108 Accum Prov For Depreciation											
128	Steam Production Accum Depr											
129	310 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0

Line No	Description	Allocator	Rate 22 Irrigation Service	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electric Furnace	Rate 31 Military Reservation	Rate 34 Cotton Gin	Rate 41 City and County	RWH Water Heating
			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
130	311 Structures and Improvements	D1PROD	(18,585)	(6,490,366)	(1,878,791)	(676,008)	(54,628)	(83,173)	(708,739)	(3,220)	(1,548,355)	(17,412)
131	312 Boiler Plant Equipment	D1PROD	(30,429)	(10,626,601)	(3,076,123)	(1,106,820)	(89,442)	(136,178)	(1,160,410)	(5,272)	(2,535,103)	(28,508)
132	313 Engines / Engine Driven Gen	D1PROD	(13,026)	(4,548,979)	(1,316,811)	(473,802)	(38,288)	(58,294)	(496,742)	(2,257)	(1,085,214)	(12,204)
133	314 Turbo generator Units	D1PROD	(50,640)	(17,684,595)	(5,119,228)	(1,841,949)	(148,848)	(226,624)	(1,931,133)	(8,774)	(4,218,873)	(47,443)
134	315 Accessory Electric Equip	D1PROD	(10,424)	(3,640,470)	(1,053,821)	(379,175)	(30,641)	(46,652)	(397,534)	(1,806)	(868,478)	(9,766)
135	316 Misc Power Plant Equip	D1PROD	(21,678)	(7,570,330)	(2,191,413)	(788,492)	(63,718)	(97,012)	(826,669)	(3,756)	(1,805,993)	(20,309)
136	317 Asset Retirement Costs - Steam	D1PROD	20	7,135	2,065	743	60	91	779	4	1,702	19
137												
138	Steam Production Accum Depr Adjustments	D1PROD	0	126	36	13	1	2	14	0	30	0
139												
140	Total Steam Production Accum Depr		(144,761)	(50,554,081)	(14,634,085)	(5,265,490)	(425,503)	(647,840)	(5,520,434)	(25,082)	(12,060,284)	(135,624)
141												
142	Nuclear Production Accum Depr											
143	303 Misc Intangible plant	D1PROD	(13,566)	(4,737,526)	(1,371,390)	(493,440)	(39,875)	(60,710)	(517,331)	(2,351)	(1,130,194)	(12,710)
144	320 Land & Land Rights	D1PROD	1	478	138	50	4	6	52	0	114	1
145	321 Structures and Improvements	D1PROD	(166,903)	(58,286,758)	(16,872,494)	(6,070,892)	(490,588)	(746,932)	(6,364,831)	(28,919)	(13,905,007)	(156,368)
146	322 Reactor Plant Equipment	D1PROD	(254,020)	(88,710,091)	(25,679,253)	(9,239,652)	(746,654)	(1,136,801)	(9,687,016)	(44,013)	(21,162,859)	(237,986)
147	323 Turbogenerator units	D1PROD	(77,448)	(27,046,867)	(7,829,361)	(2,817,082)	(227,648)	(346,600)	(2,953,479)	(13,419)	(6,452,355)	(72,560)
148	324 Accessory Electric Equip	D1PROD	(71,710)	(25,042,800)	(7,249,236)	(2,608,348)	(210,780)	(320,918)	(2,734,638)	(12,425)	(5,974,261)	(67,183)
149	325 Misc Power Plant Equip	D1PROD	(218,296)	(76,234,350)	(22,067,852)	(7,940,234)	(641,649)	(976,927)	(8,324,683)	(37,824)	(18,186,621)	(204,517)
150	326 Asset Retirement Costs - Nuclear	D1PROD	647	225,879	65,386	23,527	1,901	2,895	24,666	112	53,886	606
151	350 Land and Land Rights	D1PROD	(2)	(593)	(172)	(62)	(5)	(8)	(65)	(0)	(141)	(2)
152	353 Station Equipment	D1PROD	(2,081)	(726,698)	(210,360)	(75,690)	(6,116)	(9,312)	(79,354)	(361)	(173,363)	(1,950)
153	354 Towers and Fixtures	D1PROD	(202)	(70,531)	(20,417)	(7,346)	(594)	(904)	(7,702)	(35)	(16,826)	(189)
154	356 O H Conductors & Devices	D1PROD	(86)	(30,061)	(8,702)	(3,131)	(253)	(385)	(3,283)	(15)	(7,171)	(81)
155	392 Transportation Equipment	D1PROD	(86)	(29,933)	(8,665)	(3,118)	(252)	(384)	(3,269)	(15)	(7,141)	(80)
156	394 Tools, Shop & Garage Equip	D1PROD	(0)	(67)	(19)	(7)	(1)	(1)	(7)	(0)	(16)	(0)
157	396 Power Operated Equipment	D1PROD	(991)	(346,249)	(100,230)	(36,064)	(2,914)	(4,437)	(37,810)	(172)	(82,602)	(929)
158	397 Communication Equipment	D1PROD	(686)	(239,466)	(69,319)	(24,942)	(2,016)	(3,069)	(26,149)	(119)	(57,127)	(642)
159	Nuclear Production Accum Depr Adjustments	D1PROD	578,300	201,957,009	58,461,277	21,034,952	1,699,830	2,588,036	22,053,418	100,201	48,179,272	541,799
160	Total Nuclear Production Accum Depr		(227,127)	(79,318,623)	(22,960,669)	(8,261,478)	(667,608)	(1,016,451)	(8,661,481)	(39,354)	(18,922,411)	(212,791)
161												
162	Other Production Accum Depr											
163	340 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0
164	341 Structures and Improvements	D1PROD	(2,189)	(764,285)	(221,240)	(79,605)	(6,433)	(9,794)	(83,459)	(379)	(182,329)	(2,050)
165	342 Fuel Holder, Producer & Acc	D1PROD	(628)	(219,257)	(63,469)	(22,837)	(1,845)	(2,810)	(23,943)	(109)	(52,306)	(588)
166	343 Prime movers	D1PROD	(7,248)	(2,531,179)	(732,710)	(263,636)	(21,304)	(32,437)	(276,401)	(1,256)	(603,843)	(6,791)
167	344 Generators	D1PROD	(483)	(168,764)	(48,853)	(17,578)	(1,420)	(2,163)	(18,429)	(84)	(40,261)	(453)
168	345 Accessory Plant Equipment	D1PROD	(988)	(344,954)	(99,855)	(35,929)	(2,903)	(4,421)	(37,668)	(171)	(82,293)	(925)
169	346 Misc Power Plant Equipment	D1PROD	(2,713)	(947,361)	(274,236)	(98,673)	(7,974)	(12,140)	(103,450)	(470)	(226,004)	(2,542)
170	347 Asset Retirement Costs - Other	D1PROD	(12)	(4,211)	(1,219)	(439)	(35)	(54)	(460)	(2)	(1,004)	(11)
171	396 Power Operated Equipment	D1PROD	(2)	(754)	(218)	(79)	(6)	(10)	(82)	(0)	(180)	(2)
172	397 Communication Equipment	D1PROD	(15)	(5,398)	(1,562)	(562)	(45)	(69)	(589)	(3)	(1,288)	(14)
173	Other Production Accum Depr Adjustments	D1PROD	7	2,593	751	270	22	33	283	1	619	7
174	Total Other Production Accum Depr		(14,270)	(4,983,569)	(1,442,613)	(519,067)	(41,946)	(63,863)	(544,199)	(2,473)	(1,188,890)	(13,370)
175												
176	Total Production Accumulated Depreciation		(386,158)	(134,856,273)	(39,037,367)	(14,046,035)	(1,135,057)	(1,728,154)	(14,726,113)	(66,909)	(32,171,585)	(361,785)
177												
178	Transmission Plant Accum Depr											
179	350 Land and Land Rights	D2TRAN	(3,587)	(1,249,084)	(364,798)	(132,359)	0	(15,980)	(137,600)	(45)	(296,881)	(2,700)
180	352 Structures and Improvements	D2TRAN	(2,432)	(847,000)	(247,368)	(89,752)	0	(10,836)	(93,306)	(30)	(201,314)	(1,831)
181	353 Station Equipment	D2TRAN	(53,908)	(18,772,886)	(5,482,669)	(1,989,263)	0	(240,164)	(2,068,040)	(671)	(4,461,922)	(40,586)
182	354 Towers and Fixtures	D2TRAN	(8,837)	(3,077,583)	(898,816)	(326,115)	0	(39,372)	(339,030)	(110)	(731,477)	(6,654)
183	355 Poles and Fixtures	D2TRAN	(36,750)	(12,797,819)	(3,737,635)	(1,356,117)	0	(163,724)	(1,409,821)	(457)	(3,041,774)	(27,669)
184	356 O H Conductors & Devices	D2TRAN	(33,098)	(11,525,992)	(3,366,195)	(1,221,348)	0	(147,454)	(1,269,715)	(412)	(2,739,487)	(24,919)
185	359 Roads and Trails	D2TRAN	(376)	(131,017)	(38,264)	(13,883)	0	(1,676)	(14,433)	(5)	(31,140)	(283)
186	Transmission Accum Depr Adjustments	D2TRAN	19	6,606	1,929	700	0	85	728	0	1,570	14
187	FERC Depreciation Adjustment	D2TRAN	(325)	(113,334)	(33,099)	(12,009)	0	(1,450)	(12,485)	(4)	(26,937)	(245)
188	Total Transmission Plant Accum Depr		(139,294)	(48,508,108)	(14,166,915)	(5,140,147)	0	(620,572)	(5,343,702)	(1,733)	(11,529,361)	(104,873)
189												
190	Distribution Plant Accum Depr											
191	360 Land Rights	D3DIST	(533)	(97,981)	(28,468)	0	(1,656)	0	0	(254)	(25,049)	(1,715)
192	361 Structures and Improvements	D3DIST	(2,432)	(447,404)	(129,990)	0	(7,560)	0	0	(1,160)	(114,381)	(7,830)
193	362 Station Equipment	D3DIST	(60,208)	(11,076,124)	(3,218,099)	0	(187,154)	0	0	(28,713)	(2,831,668)	(193,844)
194	364 Poles, Towers and Fixtures											

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-3- ALLOCATION OF RATE BASE TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

WP/Exhibit RFG-3R
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Line No	Description	Allocator	Rate 22 Irrigation Service	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electric Furnace	Rate 31 Military Reservation	Rate 34 Cotton Gin	Rate 41 City and County	RWH Water Heating
			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)
195	Poles, Towers and Fixtures - General	DIST364	0	0	0	0	0	0	0	0	0	0
196	Poles, Towers and Fixtures - Primary	D9DIST	(33,433)	(6,150,389)	(1,786,957)	0	(103,924)	0	0	(15,944)	(1,572,378)	(107,639)
197	Poles, Towers and Fixtures - Secondary	D10DIST	(22,558)	(2,927,802)	(560,916)	0	(39,811)	0	0	(11,504)	(629,130)	(92,650)
198	Total 364 Poles, Towers and Fixtures		(55,990)	(9,078,191)	(2,347,873)	0	(143,734)	0	0	(27,447)	(2,201,508)	(200,289)
199												
200	365 O H Conductors and Devices											
201	O H Conductors and Devices - General	DIST365	0	0	0	0	0	0	0	0	0	0
202	O H Conductors and Devices - Primary	D4DIST	(27,555)	(5,069,027)	(1,472,774)	0	(85,652)	0	0	(13,140)	(1,295,923)	(88,714)
203	O H Conductors and Devices - Secondary	D6DIST	(5,156)	(669,170)	(128,201)	0	(9,099)	0	0	(2,629)	(143,792)	(21,176)
204	Total 365 O H Conductors and Devices		(32,710)	(5,738,196)	(1,600,975)	0	(94,751)	0	0	(15,770)	(1,439,715)	(109,889)
205	366 U G Conduits											
206	U G Conduits - General	DIST366	0	0	0	0	0	0	0	0	0	0
207	U G Conduits - Primary	D7DIST	(23,008)	(4,232,624)	(1,229,762)	0	(71,519)	0	0	(10,972)	(1,082,092)	(74,076)
208	U G Conduits - Secondary	D8DIST	(12,875)	(1,671,082)	(320,150)	0	(22,722)	0	0	(6,566)	(359,084)	(52,881)
209	Total 366 U G Conduits		(35,883)	(5,903,706)	(1,549,913)	0	(94,241)	0	0	(17,538)	(1,441,176)	(126,957)
210	367 U G Conductors and Devices											
211	U G Conductors and Devices - General	DIST367	0	0	0	0	0	0	0	0	0	0
212	U G Conductors and Devices - Primary	D7DIST	(35,381)	(6,508,862)	(1,891,109)	0	(109,981)	0	0	(16,873)	(1,664,024)	(113,912)
213	U G Conductors and Devices - Secondary	D8DIST	(6,572)	(853,043)	(163,428)	0	(11,599)	0	0	(3,352)	(183,303)	(26,995)
214	367 U G Conductors and Devices		(41,954)	(7,361,904)	(2,054,537)	0	(121,580)	0	0	(20,225)	(1,847,327)	(140,907)
215	368 Line Transformers											
216	Line Transformers - General	DIST368	0	0	0	0	0	0	0	0	0	0
217	Line Transformers - Primary	D5DIST-PRIM	(31,745)	(5,839,903)	(1,696,747)	0	(98,677)	0	0	(15,139)	(1,493,001)	(102,205)
218	Line Transformers - Secondary	D5DIST-SEC	(34,173)	(4,435,306)	(849,728)	0	(60,309)	0	0	(17,427)	(953,065)	(140,355)
219	368 Line Transformers		(65,918)	(10,275,210)	(2,546,475)	0	(158,986)	0	0	(32,566)	(2,446,066)	(242,560)
220												
221	369 Services	SDI	(8,023)	(1,494,683)	(60,563)	0	(45,947)	0	0	(115)	(148,195)	(404)
222	370 Meters	METER	(16,995)	(1,179,352)	(82,746)	(6,629)	0	(2,170)	(7,594)	(603)	(173,688)	(250,407)
223	371 Install on Customer Prem	CUST371	0	0	0	0	(3,368,970)	0	0	0	0	0
224	373 Street Lighting	CUST373	0	0	0	0	0	0	0	0	0	0
225	Distribution Accum Depr Adjustments	DISTPLT	188	31,130	8,184	2	1,940	1	3	87	7,570	710
226	Total Distribution Plant Accum Depr		(320,459)	(52,621,622)	(13,611,455)	(6,627)	(4,222,639)	(2,169)	(7,591)	(144,303)	(12,661,202)	(1,274,091)
227												
228	General Plant Accum Depr											
229	389 Land and Land Rights	LABOR	(6)	(1,316)	(361)	(104)	(32)	(13)	(108)	(1)	(303)	(18)
230	390 Structures and Improvements	LABOR	(6,900)	(1,598,540)	(437,787)	(125,842)	(38,671)	(15,500)	(131,030)	(1,470)	(367,589)	(21,863)
231	391 Office Furniture & Equip	LABOR	(10,636)	(2,464,015)	(674,812)	(193,975)	(59,608)	(23,892)	(201,972)	(2,266)	(566,607)	(33,700)
232	392 Transportation Equipment	LABOR	(17,369)	(4,023,952)	(1,102,027)	(316,779)	(97,345)	(39,017)	(329,837)	(3,700)	(925,319)	(55,036)
233	393 Store Equipment	LABOR	(32)	(7,521)	(2,060)	(592)	(182)	(73)	(617)	(7)	(1,730)	(103)
234	394 Tools, Shop & Garage Equip	LABOR	(1,057)	(244,948)	(67,083)	(19,283)	(5,926)	(2,375)	(20,078)	(225)	(56,326)	(3,350)
235	395 Laboratory Equipment	LABOR	(797)	(184,690)	(50,581)	(14,539)	(4,468)	(1,791)	(15,139)	(170)	(42,470)	(2,526)
236	396 Power Operated Equipment	LABOR	(396)	(91,734)	(25,123)	(7,222)	(2,219)	(889)	(7,519)	(84)	(21,095)	(1,255)
237	397 Communication Equipment	LABOR	(5,692)	(1,318,630)	(361,129)	(103,807)	(31,900)	(12,786)	(108,086)	(1,212)	(303,223)	(18,035)
238	398 Misc Equipment	LABOR	(440)	(102,033)	(27,944)	(8,032)	(2,468)	(989)	(8,364)	(94)	(23,463)	(1,396)
239	General Accum Depr Adjustments	LABOR	21	4,879	1,336	384	118	47	400	4	1,122	67
240	Total General Plant Accum Depr		(43,304)	(10,032,500)	(2,747,569)	(789,791)	(242,701)	(97,278)	(822,349)	(9,224)	(2,307,002)	(137,215)
241												
242	Total A108 Accum Prov For Depreciation		(889,216)	(246,018,503)	(69,563,307)	(19,982,600)	(5,600,397)	(2,448,173)	(20,899,756)	(222,170)	(58,669,151)	(1,877,964)
243												
244	Electric Plant Adjustments	D1PROD	(626)	(218,538)	(63,261)	(22,762)	(1,839)	(2,801)	(23,864)	(108)	(52,135)	(586)
245												
246	Total Accum Deprec & Amort (A108 & A111)		(931,005)	(255,481,964)	(72,166,812)	(20,594,730)	(5,874,238)	(2,523,194)	(21,537,524)	(233,831)	(60,896,959)	(2,002,643)
247												
248	Net Plant in Service		1,952,728	530,248,377	150,042,603	41,681,841	10,237,539	5,117,564	43,640,259	540,859	126,925,813	4,086,824
249												
250	ADDITIONS TO RATE BASE - WORKING CAPITAL											
251												
252	Cash Allowance-Working Capital	OMXUNCOLL	(1,286)	(355,126)	(107,989)	(38,015)	(7,179)	(3,932)	(36,946)	(274)	(80,711)	(2,835)
253												
254	151 Fuel Inventory											
255	Fuel Inventory	E2ENERGY	1,424	432,361	207,857	111,486	7,670	40,430	86,460	453	81,453	2,444
256	Fuel Inventory - PV	E2ENERGY	130	39,387	18,935	10,156	699	3,683	7,876	41	7,420	223
257	Fuel Inventory - Allowance	E2ENERGY	(15)	(4,695)	(2,257)	(1,211)	(83)	(439)	(939)	(5)	(884)	(27)
258	Total A151 Fuel Inventory		1,538	467,053	224,535	120,432	8,285	43,674	93,398	489	87,989	2,641
259												

Line No	Description	Allocator	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electrc Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)
260	154 Materials											
261	Generation Related	D1PROD	20,553	7,177,652	2,077,743	747,593	60,413	91,990	783,789	3,561	1,712,315	19,256
262	Nuclear Related	E2ENERGY	7	1,981	952	511	35	185	396	2	373	11
263	Transmission Related	D2TRAN	182	63,369	18,507	6,715	0	811	6,981	2	15,062	137
264	Distribution Related	DISTPLT	13,949	2,312,987	608,058	176	144,152	57	201	6,486	562,458	52,780
265	Total A154 Materials		34,691	9,555,988	2,705,259	754,994	204,600	93,033	791,367	10,051	2,290,208	72,184
266												
267	165 Prepayments											
268	Generation Related	D1PROD	1,371	478,892	138,627	49,879	4,031	6,137	52,294	238	114,245	1,285
269	Customer Related	CUSTOMER	0	0	0	0	0	0	0	0	0	0
270	General & Admin	LABOR	2,604	603,364	165,242	47,499	14,596	5,850	49,457	555	138,745	8,252
271	Insurance	GROSSPLT	2,953	804,562	227,535	63,769	16,498	7,824	66,740	793	192,324	6,235
272	Nuclear Related	E2ENERGY	192	58,246	28,002	15,019	1,033	5,447	11,648	61	10,973	329
273	Tax Related	NETPLT	1,345	364,603	103,170	28,661	7,039	3,519	30,007	372	87,275	2,810
274	Transmission Related	D2TRAN	307	107,045	31,263	11,343	0	1,369	11,792	4	25,442	231
275	Distribution Related	DISTPLT	128	21,294	5,598	2	1,327	1	2	60	5,178	486
276	A165 Total Prepayments		8,899	2,438,005	699,436	216,172	44,525	30,147	221,940	2,082	574,184	19,629
277												
278	Total Working Capital		43,842	12,105,921	3,521,241	1,053,582	250,231	162,922	1,069,759	12,348	2,871,670	91,619
279												
280	ADDITIONS TO RATE BASE											
281												
282	Additions to Rate Base											
283	Other Regulatory Assets	SALES_REVS	0	0	0	0	0	0	0	0	0	0
284	Misc. Deferred Debits	D1PROD	3,812	1,331,174	385,340	138,649	11,204	17,059	145,362	660	317,568	3,571
285	Tax Regulatory Assets											
286	ADIT - Ratebase - Federal	GROSSPLT	0	0	0	0	0	0	0	0	0	0
287		NETPLT	0	0	0	0	0	0	0	0	0	0
288												
289	ADIT - Ratebase - State	GROSSPLT	0	0	0	0	0	0	0	0	0	0
290		NETPLT	0	0	0	0	0	0	0	0	0	0
291												
292	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0	0
293		DISTPLT	0	0	0	0	0	0	0	0	0	0
294		E2ENERGY	0	0	0	0	0	0	0	0	0	0
295		GROSSPLT	150	40,911	11,570	3,243	839	398	3,394	40	9,779	317
296		LABOR	0	0	0	0	0	0	0	0	0	0
297		NETPLT	21,046	5,714,840	1,617,109	449,233	110,337	55,155	470,340	5,829	1,367,964	44,046
298												
299	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0	0
300		DISTPLT	0	0	0	0	0	0	0	0	0	0
301		E2ENERGY	0	0	0	0	0	0	0	0	0	0
302		GROSSPLT	(150)	(40,911)	(11,570)	(3,243)	(839)	(398)	(3,394)	(40)	(9,780)	(317)
303		LABOR	0	0	0	0	0	0	0	0	0	0
304		NETPLT	0	0	0	0	0	0	0	0	0	0
305	Total Tax Regulatory Assets		21,046	5,714,840	1,617,109	449,233	110,337	55,155	470,340	5,829	1,367,964	44,046
306												
307	Total Additions to Rate Base		68,699	19,151,935	5,523,690	1,641,465	371,772	235,136	1,685,462	18,838	4,557,201	139,236
308												
309												
310	DEDUCTIONS TO RATE BASE											
311												
312												
313	Deductions to Rate Base											
314	Customers Advances For Const	DISTPLT	(20,069)	(3,327,707)	(874,816)	(253)	(207,393)	(83)	(289)	(9,331)	(809,211)	(75,934)
315	Customer Deposits	CUSTDEP	(2,346)	(114,304)	(1,885)	(17)	(13,436)	(17)	(17)	(34)	(16,457)	(118)
316	Customer Deposits	D2TRAN	(7)	(2,269)	(663)	(240)	0	(29)	(250)	(0)	(539)	(5)
317	Customer Deposits	E2ENERGY	(33)	(9,925)	(4,771)	(2,559)	(176)	(928)	(1,985)	(10)	(1,870)	(56)
318	Coal Reclamation Liability	E2ENERGY	0	0	0	0	0	0	0	0	0	0
319	Tax Regulatory Liability											
320	ADIT - Ratebase - State	D1PROD	0	0	0	0	0	0	0	0	0	0
321		NETPLT	0	0	0	0	0	0	0	0	0	0
322												
323	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0	0
324		DISTPLT	0	0	0	0	0	0	0	0	0	0

Line No	Description	Allocator	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)
325		E2ENERGY	0	0	0	0	0	0	0	0	0	0
326		GROSSPLT	0	0	0	0	0	0	0	0	0	0
327		LABOR	0	0	0	0	0	0	0	0	0	0
328		NETPLT	(13,344)	(3,623,407)	(1,025,303)	(284,829)	(69,957)	(34,970)	(298,212)	(3,696)	(867,337)	(27,927)
329												
330	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0	0
331		NETPLT	0	0	0	0	0	0	0	0	0	0
332	Total Tax Regulatory Liability		(13,344)	(3,623,407)	(1,025,303)	(284,829)	(69,957)	(34,970)	(298,212)	(3,696)	(867,337)	(27,927)
333												
334	Accumulated Deferred Income Taxes											
335												
336	ADIT - Ratebase - Federal											
337		D1PROD	(3,623)	(1,265,380)	(366,295)	(131,796)	(10,650)	(16,216)	(138,178)	(628)	(301,872)	(3,395)
338		DISTPLT	11,144	1,847,771	485,758	140	115,159	46	161	5,181	449,329	42,164
339		E2ENERGY	160	48,504	23,318	12,507	860	4,536	9,700	51	9,138	274
340		GROSSPLT	(355,238)	(96,791,659)	(27,373,282)	(7,671,656)	(1,984,759)	(941,241)	(8,029,047)	(95,432)	(23,137,299)	(750,142)
341		LABOR	37,567	8,703,368	2,383,564	685,157	210,547	84,390	713,402	8,002	2,001,364	119,037
342		NETPLT	(7,949)	(2,158,614)	(610,816)	(169,685)	(41,677)	(20,833)	(177,657)	(2,202)	(516,708)	(16,637)
343												
344	ADIT - Ratebase - State											
345		D1PROD	(1,404)	(490,289)	(141,926)	(51,066)	(4,127)	(6,283)	(53,539)	(243)	(116,964)	(1,315)
346		DISTPLT	727	120,623	31,710	9	7,518	3	10	338	29,332	2,752
347		E2ENERGY	(160)	(48,504)	(23,318)	(12,507)	(860)	(4,536)	(9,700)	(51)	(9,138)	(274)
348		GROSSPLT	(23,253)	(6,335,772)	(1,791,795)	(502,170)	(129,918)	(61,612)	(525,564)	(6,247)	(1,514,517)	(49,103)
349		LABOR	2,480	574,465	157,327	45,224	13,897	5,570	47,088	528	132,100	7,857
350		NETPLT	(2,214)	(601,318)	(170,153)	(47,268)	(11,610)	(5,803)	(49,489)	(613)	(143,938)	(4,635)
351												
352	FAS109 Incremental Bal - Federal											
353		D1PROD	0	0	0	0	0	0	0	0	0	0
354		DISTPLT	0	0	0	0	0	0	0	0	0	0
355		E2ENERGY	0	0	0	0	0	0	0	0	0	0
356		GROSSPLT	0	0	0	0	0	0	0	0	0	0
357		LABOR	0	0	0	0	0	0	0	0	0	0
358		NETPLT	(7,702)	(2,091,434)	(591,806)	(164,404)	(40,379)	(20,185)	(172,128)	(2,133)	(500,628)	(16,119)
359												
360	FAS109 Incremental Bal - State											
361		D1PROD	0	0	0	0	0	0	0	0	0	0
362		DISTPLT	0	0	0	0	0	0	0	0	0	0
363		E2ENERGY	0	0	0	0	0	0	0	0	0	0
364		GROSSPLT	0	0	0	0	0	0	0	0	0	0
365		LABOR	0	0	0	0	0	0	0	0	0	0
366		NETPLT	0	0	0	0	0	0	0	0	0	0
367												
368	Total Accumulated Deferred Income Taxes		(349,467)	(98,488,239)	(27,987,713)	(8,007,515)	(1,875,999)	(982,164)	(8,384,941)	(93,448)	(23,619,800)	(669,536)
369												
370	Total Other Deductions		(385,264)	(105,565,851)	(29,895,151)	(8,295,413)	(2,166,961)	(1,018,191)	(8,685,694)	(106,519)	(25,315,214)	(773,577)
371												
372	Total Rate Base		1,636,163	443,834,461	125,671,142	35,027,893	8,442,349	4,334,509	36,640,027	453,178	106,167,801	3,452,483

Line No	Description	Allocator	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
1	PLANT IN SERVICE													
2														
3	A101 & 106 Plant In Service													
4	Intangible Plant													
5	303 Miscellaneous Intangible Plant	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
6	303 Miscellaneous Intangible Plant	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
7	303 Miscellaneous Intangible Plant	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
8	303 Miscellaneous Intangible Plant	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
9	303 Miscellaneous Intangible Plant	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Intangible Plant		0	0	0	0	0	0	0	0	0	0	0	0
11														
12	Steam Production													
13	310 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
14	311 Structures and Improvements	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
15	312 Boiler Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
16	313 Engines / Engine Driven Gen	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
17	314 Turbo generator Units	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
18	315 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
19	316 Misc Power Plant Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
20	317 Asset Retirement Costs - Steam	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
21	Other Production Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
22	Total Steam Production		0	0	0	0	0	0	0	0	0	0	0	0
23														
24	Nuclear Production													
25	303 Misc Intangible Plant	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
26	320 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
27	321 Structures and Improvements	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
28	322 Reactor Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
29	323 Turbogenerator units	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
30	324 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
31	325 Misc Power Plant Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
32	326 Asset Retirement Costs - Nuclear	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
33	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
34	353 Station Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
35	354 Towers and Fixtures	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
36	356 O H Conductors & Devices	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
37	392 Transportation Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
38	394 Tools Shop and Garage Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
39	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
40	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
41	Nuclear Production Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
42	Total Nuclear Production		0	0	0	0	0	0	0	0	0	0	0	0
43														
44	Other Production													
45	340 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
46	341 Structures and Improvements	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
47	342 Fuel Holder, Producer & Acc	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
48	343 Prime movers	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
49	344 Generators	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
50	345 Accessory Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
51	346 Misc Power Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
52	347 Asset Retirement Costs - Other	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
53	Other Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
54	Total Other Production		0	0	0	0	0	0	0	0	0	0	0	0
55														
56	Total Production Plant		0	0	0	0	0	0	0	0	0	0	0	0
57														
58	Transmission Plant													
59	350 Land and Land Rights	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
60	352 Structures and Improvements	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
61	353 Station Equipment	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
62	354 Towers and Fixtures	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
63	355 Poles and Fixtures	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
64	356 O H Conductors & Devices	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0

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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate Class 1	Rate Class 2	Rate Class 3	Rate Class 4	Rate Class 5	Rate Class 6	Rate Class 7	Rate Class 8	Rate Class 9	Rate Class 10	Rate Class 11	Rate Class 12
			(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
65	359 Roads and Trails	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
66	Transmission Plant Adjustments	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
67	Total Transmission Plant		0	0	0	0	0	0	0	0	0	0	0	0
68														
69	Distribution Plant													
70	360 Land and Land Rights	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
71	361 Structures and Improvements	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
72	362 Station Equipment	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
73	364 Poles, Towers & Fixtures													
74	Poles, Towers & Fixtures - Primary	D10DIST	0	0	0	0	0	0	0	0	0	0	0	0
75	Poles, Towers & Fixtures - Secondary	D9DIST	0	0	0	0	0	0	0	0	0	0	0	0
76	Total 364 Poles, Towers & Fixtures		0	0	0	0	0	0	0	0	0	0	0	0
77	365 O H Conductors & Devices													
78	O H Conductors & Devices - Primary	D4DIST	0	0	0	0	0	0	0	0	0	0	0	0
79	O H Conductors & Devices - Secondary	D6DIST	0	0	0	0	0	0	0	0	0	0	0	0
80	Total 365 O H Conductors & Devices		0	0	0	0	0	0	0	0	0	0	0	0
81	366 Underground Conduits													
82	Underground Conduits - Primary	D7DIST	0	0	0	0	0	0	0	0	0	0	0	0
83	Underground Conduits - Secondary	D8DIST	0	0	0	0	0	0	0	0	0	0	0	0
84	Total 366 Underground Conduits		0	0	0	0	0	0	0	0	0	0	0	0
85	367 U G Conductors & Devices													
86	U G Conductors & Devices - Primary	D7DIST	0	0	0	0	0	0	0	0	0	0	0	0
87	U G Conductors & Devices - Secondary	D8DIST	0	0	0	0	0	0	0	0	0	0	0	0
88	Total 367 U G Conductors & Devices		0	0	0	0	0	0	0	0	0	0	0	0
89	368 Line Transformers													
90	Line Transformers - Primary	D5DIST-PRIM	0	0	0	0	0	0	0	0	0	0	0	0
91	Line Transformers - Secondary	D5DIST-SEC	0	0	0	0	0	0	0	0	0	0	0	0
92	Total 368 Line Transformers		0	0	0	0	0	0	0	0	0	0	0	0
93														
94	369 Services	SDI	0	0	0	0	0	0	0	0	0	0	0	0
95	370 Meters	METER	0	0	0	0	0	0	0	0	0	0	0	0
96	371 Install on Customer Prem	CUST371	0	0	0	0	0	0	0	0	0	0	0	0
97	373 Street Lights	CUST373	0	0	0	0	0	0	0	0	0	0	0	0
98	Distribution Plant Adjustment	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
99	Total Distribution Plant		0	0	0	0	0	0	0	0	0	0	0	0
100														
101	General Plant													
102	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
103	390 Structures and Improvements	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
104	391 Office Furniture & Equip	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
105	392 Transportation Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
106	393 Store Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
107	394 Tools, Shop & Garage Equip	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
108	395 Laboratory Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
109	396 Power Operated Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
110	397 Communication Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
111	398 Misc Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
112	General Plant Adjustments	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
113	Total General Plant		0	0	0	0	0	0	0	0	0	0	0	0
114	Total Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0
115														
116	ACCUM PROVISION FOR DEPREC & AMORT													
117														
118	111 Accum Prov For Amortization													
119	303 Misc Intangible - Production	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
120	303 Misc Intangible - Transmission	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
121	303 Misc Intangible - Distribution	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
122	303 Misc Intangible - Customer	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
123	303 Misc Intangible - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
124	Intangible Accum Depr Adjustments	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
125	Total A111 Accum Prov For Amortization		0	0	0	0	0	0	0	0	0	0	0	0
126														
127	108 Accum Prov For Depreciation													
128	Steam Production Accum Depr													
129	310 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0

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PREPARER: ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate Class 1	Rate Class 2	Rate Class 3	Rate Class 4	Rate Class 5	Rate Class 6	Rate Class 7	Rate Class 8	Rate Class 9	Rate Class 10	Rate Class 11	Rate Class 12
			(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
130	311 Structures and Improvements	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
131	312 Boiler Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
132	313 Engines / Engine Driven Gen	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
133	314 Turbo generator Units	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
134	315 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
135	316 Misc - Power Plant Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
136	317 Asset Retirement Costs - Steam	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
137														
138	Steam Production Accum Depr Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
139														
140	Total Steam Production Accum Depr		0	0	0	0	0	0	0	0	0	0	0	0
141														
142	Nuclear Production Accum Depr													
143	303 Misc - Intangible plant	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
144	320 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
145	321 Structures and Improvements	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
146	322 Reactor Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
147	323 Turbogenerator units	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
148	324 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
149	325 Misc - Power Plant Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
150	326 Asset Retirement Costs - Nuclear	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
151	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
152	353 Station Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
153	354 Towers and Fixtures	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
154	356 O H Conductors & Devices	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
155	392 Transportation Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
156	394 Tools, Shop & Garage Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
157	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
158	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
159	Nuclear Production Accum Depr Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
160	Total Nuclear Production Accum Depr		0	0	0	0	0	0	0	0	0	0	0	0
161														
162	Other Production Accum Depr													
163	340 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
164	341 Structures and Improvements	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
165	342 Fuel Holder, Producer & Acc	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
166	343 Prime movers	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
167	344 Generators	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
168	345 Accessory Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
169	346 Misc - Power Plant Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
170	347 Asset Retirement Costs - Other	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
171	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
172	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
173	Other Production Accum Depr Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
174	Total Other Production Accum Depr		0	0	0	0	0	0	0	0	0	0	0	0
175														
176	Total Production Accumulated Depreciation		0	0	0	0	0	0	0	0	0	0	0	0
177														
178	Transmission Plant Accum Depr													
179	350 Land and Land Rights	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
180	352 Structures and Improvements	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
181	353 Station Equipment	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
182	354 Towers and Fixtures	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
183	355 Poles and Fixtures	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
184	356 O H Conductors & Devices	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
185	359 Roads and Trails	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
186	Transmission Accum Depr Adjustments	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
187	FERC Depreciation Adjustment	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
188	Total Transmission Plant Accum Depr		0	0	0	0	0	0	0	0	0	0	0	0
189														
190	Distribution Plant Accum Depr													
191	360 Land Rights	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
192	361 Structures and Improvements	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
193	362 Station Equipment	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
194	364 Poles, Towers and Fixtures													

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Line No	Description	Allocator	Rate Class 1	Rate Class 2	Rate Class 3	Rate Class 4	Rate Class 5	Rate Class 6	Rate Class 7	Rate Class 8	Rate Class 9	Rate Class 10	Rate Class 11	Rate Class 12
			(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
195	Poles, Towers and Fixtures - General	DIST364	0	0	0	0	0	0	0	0	0	0	0	0
196	Poles, Towers and Fixtures - Primary	D9DIST	0	0	0	0	0	0	0	0	0	0	0	0
197	Poles, Towers and Fixtures - Secondary	D10DIST	0	0	0	0	0	0	0	0	0	0	0	0
198	Total 364 Poles, Towers and Fixtures		0	0	0	0	0	0	0	0	0	0	0	0
199														
200	365 O H Conductors and Devices													
201	O H Conductors and Devices - General	DIST365	0	0	0	0	0	0	0	0	0	0	0	0
202	O H Conductors and Devices - Primary	D4DIST	0	0	0	0	0	0	0	0	0	0	0	0
203	O H Conductors and Devices - Secondary	D6DIST	0	0	0	0	0	0	0	0	0	0	0	0
204	Total 365 O H Conductors and Devices		0	0	0	0	0	0	0	0	0	0	0	0
205	366 U G Conducts													
206	U G Conducts - General	DIST366	0	0	0	0	0	0	0	0	0	0	0	0
207	U G Conducts - Primary	D7DIST	0	0	0	0	0	0	0	0	0	0	0	0
208	U G Conducts - Secondary	D8DIST	0	0	0	0	0	0	0	0	0	0	0	0
209	Total 366 U G Conducts		0	0	0	0	0	0	0	0	0	0	0	0
210	367 U G Conductors and Devices													
211	U G Conductors and Devices - General	DIST367	0	0	0	0	0	0	0	0	0	0	0	0
212	U G Conductors and Devices - Primary	D7DIST	0	0	0	0	0	0	0	0	0	0	0	0
213	U G Conductors and Devices - Secondary	D8DIST	0	0	0	0	0	0	0	0	0	0	0	0
214	367 U G Conductors and Devices		0	0	0	0	0	0	0	0	0	0	0	0
215	368 Line Transformers													
216	Line Transformers - General	DIST368	0	0	0	0	0	0	0	0	0	0	0	0
217	Line Transformers - Primary	D5DIST-PRIM	0	0	0	0	0	0	0	0	0	0	0	0
218	Line Transformers - Secondary	D5DIST-SEC	0	0	0	0	0	0	0	0	0	0	0	0
219	368 Line Transformers		0	0	0	0	0	0	0	0	0	0	0	0
220														
221	369 Services	SDI	0	0	0	0	0	0	0	0	0	0	0	0
222	370 Meters	METER	0	0	0	0	0	0	0	0	0	0	0	0
223	371 Install on Customer Prem	CUST371	0	0	0	0	0	0	0	0	0	0	0	0
224	373 Street Lighting	CUST373	0	0	0	0	0	0	0	0	0	0	0	0
225	Distribution Accum Depr Adjustments	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
226	Total Distribution Plant Accum Depr		0	0	0	0	0	0	0	0	0	0	0	0
227														
228	General Plant Accum Depr													
229	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
230	390 Structures and Improvements	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
231	391 Office Furniture & Equip	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
232	392 Transportation Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
233	393 Store Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
234	394 Tools, Shop & Garage Equip	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
235	395 Laboratory Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
236	396 Power Operated Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
237	397 Communication Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
238	398 Misc Equipment	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
239	General Accum Depr Adjustments	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
240	Total General Plant Accum Depr		0	0	0	0	0	0	0	0	0	0	0	0
241														
242	Total A108 Accum Prov For Depreciation		0	0	0	0	0	0	0	0	0	0	0	0
243														
244	Electric Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
245														
246	Total Accum Deprec & Amort (A108 & A111)		0	0	0	0	0	0	0	0	0	0	0	0
247														
248	Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0
249														
250	ADDITIONS TO RATE BASE - WORKING CAPITAL													
251														
252	Cash Allowance-Working Capital	OMXUNCOLL	0	0	0	0	0	0	0	0	0	0	0	0
253														
254	151 Fuel Inventory													
255	Fuel Inventory	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
256	Fuel Inventory - PV	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
257	Fuel Inventory - Allowance	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
258	Total A151 Fuel Inventory		0	0	0	0	0	0	0	0	0	0	0	0
259														

Line No	Description	Allocator	Rate Class 1	Rate Class 2	Rate Class 3	Rate Class 4	Rate Class 5	Rate Class 6	Rate Class 7	Rate Class 8	Rate Class 9	Rate Class 10	Rate Class 11	Rate Class 12
			(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)	(ac)	(ad)	(ae)	(af)
260	154 Materials													
261	Generation Related	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
262	Nuclear Related	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
263	Transmission Related	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
264	Distribution Related	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
265	Total A154 Materials		0	0	0	0	0	0	0	0	0	0	0	0
266														
267	165 Prepayments													
268	Generation Related	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
269	Customer Related	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
270	General & Admin	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
271	Insurance	GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
272	Nuclear Related	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
273	Tax Related	NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
274	Transmission Related	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
275	Distribution Related	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
276	A165 Total Prepayments		0	0	0	0	0	0	0	0	0	0	0	0
277														
278	Total Working Capital		0	0	0	0	0	0	0	0	0	0	0	0
279														
280	ADDITIONS TO RATE BASE													
281														
282	Additions to Rate Base													
283	Other Regulatory Assets	SALES_REVS	0	0	0	0	0	0	0	0	0	0	0	0
284	Misc. Deferred Debits	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
285	Tax Regulatory Assets													
286	ADIT - Ratebase - Federal	GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
287		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
288														
289	ADIT - Ratebase - State	GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
290		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
291														
292	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
293		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
294		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
295		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
296		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
297		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
298														
299	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
300		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
301		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
302		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
303		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
304		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
305	Total Tax Regulatory Assets		0	0	0	0	0	0	0	0	0	0	0	0
306														
307	Total Additions to Rate Base		0	0	0	0	0	0	0	0	0	0	0	0
308														
309														
310	DEDUCTIONS TO RATE BASE													
311														
312														
313	Deductions to Rate Base													
314	Customers Advances For Const	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
315	Customer Deposits	CUSTDEP	0	0	0	0	0	0	0	0	0	0	0	0
316	Customer Deposits	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
317	Customer Deposits	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
318	Coal Reclamation Liability	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
319	Tax Regulatory Liability													
320	ADIT - Ratebase - State	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
321		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
322														
323	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
324		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0

Line No	Description	Allocator	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
325		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
326		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
327		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
328		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
329														
330	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
331		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
332	Total Tax Regulatory Liability		0	0	0	0	0	0	0	0	0	0	0	0
333														
334	Accumulated Deferred Income Taxes													
335														
336	ADIT - Ratebase - Federal													
337		D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
338		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
339		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
340		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
341		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
342		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
343														
344	ADIT - Ratebase - State													
345		D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
346		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
347		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
348		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
349		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
350		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
351														
352	FAS109 Incremental Bal - Federal													
353		D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
354		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
355		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
356		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
357		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
358		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
359														
360	FAS109 Incremental Bal - State													
361		D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
362		DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0
363		E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
364		GROSSPLT	0	0	0	0	0	0	0	0	0	0	0	0
365		LABOR	0	0	0	0	0	0	0	0	0	0	0	0
366		NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
367														
368	Total Accumulated Deferred Income Taxes		0	0	0	0	0	0	0	0	0	0	0	0
369														
370	Total Other Deductions		0	0	0	0	0	0	0	0	0	0	0	0
371														
372	Total Rate Base		0	0	0	0	0	0	0	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

WP/Exhibit RFG-3R
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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPERATIONS AND MAINTENANCE EXPENSE													
2	Power Production Expenses													
3	Steam Power Generation Expense													
4	Operations Expense													
5	411 8 Gains from Disposition of Allowances	NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
6	500 Operation & Supervision	D1PROD	2,097,234	870,626	116,898	6,984	975	6,090	375	0	36,764	11,854	1,695	591,784
7	501 Fuel	E1FUEL	81,986,851	28,316,465	3,715,717	187,433	71,196	445,038	25,742	0	2,121,464	966,543	67,572	20,521,782
8	501 Fuel - Coal Reclamation	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
9	502 Steam Expenses - Labor	D1PROD	2,171,989	901,659	121,064	7,233	1,010	6,307	389	0	38,075	12,276	1,755	612,878
10	502 Steam Expenses	E1ENERGY	48,297	17,679	2,320	117	44	278	16	0	1,325	446	42	12,813
11	502 Steam Expenses - Fuel	E1FUEL	140,604	48,561	6,372	321	122	763	44	0	3,638	1,658	116	35,194
12	505 Electric Expenses - Labor	D1PROD	868,321	360,467	48,399	2,892	404	2,522	155	0	15,222	4,908	702	245,018
13	505 Electric Expenses	E1ENERGY	1,483,773	543,143	71,272	3,595	1,366	8,536	494	0	40,692	13,713	1,296	393,632
14	506 Misc Steam Power Expenses - Labor	D1PROD	1,023,173	424,750	57,031	3,407	476	2,971	183	0	17,936	5,783	827	288,712
15	506 Misc Steam Power Expenses	E1ENERGY	1,771,838	648,591	85,109	4,293	1,631	10,194	590	0	48,592	16,375	1,548	470,053
16	507 Rents	D1PROD	378,136	156,976	21,077	1,259	176	1,098	68	0	6,629	2,137	306	106,700
17	509 Allowances	E1FUEL	30,473	10,525	1,381	70	26	165	10	0	789	359	25	7,628
18	Total Steam Operation		92,000,690	32,299,443	4,246,640	217,604	77,426	483,963	28,066	0	2,331,125	1,036,052	75,882	23,286,194
19	Maintenance													
20	510 Maint Super & Eng	D1PROD	1,676,472	695,955	93,445	5,583	780	4,868	300	0	29,389	9,475	1,355	473,056
21	511 Maint of Structures	D1PROD	829,091	344,181	46,213	2,761	386	2,408	148	0	14,534	4,686	670	233,948
22	512 Maint of Boiler Plant - Labor	D1PROD	1,270,769	527,535	70,831	4,232	591	3,690	227	0	22,277	7,182	1,027	358,578
23	512 Maint of Boiler Plant	E1ENERGY	2,752,092	1,007,418	132,195	6,668	2,533	15,833	916	0	75,476	25,434	2,404	730,106
24	513 Maint of Electric Plant - Labor	D1PROD	1,327,551	551,107	73,996	4,421	617	3,855	238	0	23,272	7,503	1,073	374,600
25	513 Maint of Electric Plant	E1ENERGY	6,652,664	2,435,244	319,555	16,119	6,123	38,274	2,214	0	182,448	61,482	5,811	1,764,894
26	514 Maint of Misc Steam Plant - Labor	D1PROD	182,062	75,580	10,148	606	85	529	33	0	3,192	1,029	147	51,373
27	514 Maint of Misc Steam Plant	E1ENERGY	1,741,336	637,425	83,644	4,219	1,603	10,018	579	0	47,756	16,093	1,521	461,961
28	Total Steam Maintenance		16,432,038	6,274,445	830,027	44,609	12,717	79,475	4,655	0	398,342	132,885	14,007	4,448,515
29	Total Steam Power Generation Exp		108,432,728	38,573,889	5,076,666	262,213	90,143	563,439	32,721	0	2,729,467	1,168,937	89,890	27,734,709
30														
31	Nuclear Power Generation													
32	Operation - Nuclear													
33	517 Operation Supervision	D1PROD	12,030,414	4,994,193	670,563	40,061	5,594	34,936	2,153	0	210,893	67,996	9,721	3,394,667
34	518 Nuclear Fuel	E1FUEL	35,997,946	12,432,903	1,631,459	82,296	31,260	195,403	11,303	0	931,471	424,380	29,669	9,010,494
35	519 Coolants and Water	D1PROD	5,755,450	2,389,263	320,803	19,166	2,676	16,714	1,030	0	100,893	32,530	4,650	1,624,037
36	520 Steam Expenses	D1PROD	5,051,724	2,097,125	281,578	16,822	2,349	14,670	904	0	88,557	28,552	4,082	1,425,464
37	523 Electric Expenses	D1PROD	3,741,454	1,553,192	208,545	12,459	1,740	10,865	670	0	65,588	21,147	3,023	1,055,740
38	524 Misc Nuclear Power Expense	D1PROD	17,794,286	7,386,952	991,835	59,255	8,274	51,675	3,185	0	311,934	100,573	14,378	5,021,080
39	525 Rents	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Allocable Nuclear Operation		80,371,274	30,853,629	4,104,781	230,059	51,894	324,263	19,245	0	1,709,334	675,178	65,522	21,531,481
41	Maintenance Allocable Nuclear													
42	528 Maint Supervision	D1PROD	2,727,181	1,132,136	152,010	9,081	1,268	7,920	488	0	47,807	15,414	2,204	769,539
43	529 Maint of Structures	D1PROD	1,156,405	480,059	64,457	3,851	538	3,358	207	0	20,272	6,536	934	326,307
44	530 Maint of Reactor Plant	E1ENERGY	5,948,969	2,177,652	285,754	14,414	5,475	34,225	1,980	0	163,149	54,979	5,197	1,578,209
45	531 Maint of Electric Plant	E1ENERGY	6,607,509	2,418,715	317,386	16,010	6,081	38,014	2,199	0	181,210	61,065	5,772	1,752,914
46	532 Maint of Misc Nuclear Plant	E1ENERGY	1,550,977	567,743	74,500	3,758	1,427	8,923	516	0	42,535	14,334	1,355	411,461
47	Total Nuclear Maintenance		17,991,041	6,776,306	894,107	47,115	14,790	92,440	5,390	0	454,973	152,327	15,461	4,838,430
48	Total Nuclear Power Generation Exp		98,362,315	37,629,935	4,998,889	277,174	66,684	416,703	24,635	0	2,164,307	827,505	80,983	26,369,910
49														
50	Other Power Generation													
51	Operation													
52	546 Operation Super & Engineering	D1PROD	307,493	127,650	17,139	1,024	143	893	55	0	5,390	1,738	248	86,767
53	547 Fuel	E1FUEL	22,350,870	7,719,502	1,012,961	51,097	19,409	121,324	7,018	0	578,343	263,494	18,421	5,594,552
54	548 Generation Expense	D1PROD	490,435	203,595	27,336	1,633	228	1,424	88	0	8,597	2,772	396	138,388
55	549 Misc Other Power Generation	D1PROD	1,028,972	427,158	57,354	3,426	478	2,988	184	0	18,038	5,816	831	290,349
56	550 Rents	D1PROD	38,493	15,980	2,146	128	18	112	7	0	675	218	31	10,862
57	Total Other Power Operation		24,216,264	8,493,884	1,116,936	57,309	20,277	126,741	7,352	0	611,044	274,038	19,928	6,120,917
58	Maintenance													
59	551 Maint Supervision & Engineering	D1PROD	3,316	1,376	185	11	2	10	1	0	58	19	3	936
60	552 Maint Structures	D1PROD	26,361	10,943	1,469	88	12	77	5	0	462	149	21	7,438
61	553 Maint Generation & Elect Plant - Labor	D1PROD	285,126	118,364	15,893	949	133	828	51	0	4,998	1,612	230	80,455
62	553 Maint Generation & Elect Plant	E1ENERGY	1,541,869	564,410	74,062	3,736	1,419	8,871	513	0	42,285	14,250	1,347	409,044
63	553 Maint Generation & Elect Plant	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
64	554 Maint Misc Other Power - Labor	D1PROD	29,627	12,299	1,651	99	14	86	5	0	519	167	24	8,360
65	554 Maint Misc Other Power	E1ENERGY	238,987	87,483	11,480	579	220	1,375	80	0	6,554	2,209	209	63,401
66	Total Other Power Maintenance		2,125,287	794,876	104,740	5,462	1,799	11,246	654	0	54,877	18,405	1,834	569,635
67	Total Other Power Generation Exp		26,341,551	9,288,759	1,221,677	62,771	22,076	137,987	8,006	0	665,921	292,443	21,762	6,690,552
68														

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER, ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
69	Other Power Supply													
70	555 Purchased Power	E1FUEL	45,708,353	15,786,665	2,071,543	104,496	39,692	248,112	14,351	0	1,182,734	538,856	37,672	11,441,064
71	555 Purchased Power - Noneconcilable	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
72	556 Sys Control & Load Dispatch	DPROD12	906,756	344,872	46,462	3,205	2,449	2,633	171	0	15,534	7,084	671	283,896
73	557 Other Expenses	D1PROD	(26,797)	(11,124)	(1,494)	(89)	(12)	(78)	(5)	0	(470)	(151)	(22)	(7,561)
74	Total Other Power Supply		46,588,312	16,120,413	2,116,512	107,612	42,129	250,668	14,518	0	1,197,798	545,788	38,321	11,717,399
75	Total Power Production Expense		72,929,862	25,409,172	3,338,189	170,383	64,205	388,655	22,524	0	1,863,719	838,231	60,084	18,407,951
76														
77	Transmission Expense													
78	Operation													
79	560 Operation Super & Engineering	D2TRAN	1,358,014	565,985	75,966	4,527	0	0	249	0	24,206	7,814	1,106	385,133
80	561 Load Dispatching	DTRAN12	2,667,856	1,003,461	134,088	8,486	5,686	8,652	628	0	54,586	22,091	2,090	795,102
81	562 Station Equipment	D2TRAN	450,429	187,727	25,196	1,502	0	0	83	0	8,029	2,592	367	127,742
82	563 Overhead Line Expense	D2TRAN	179,843	74,954	10,060	600	0	0	33	0	3,206	1,035	146	51,003
83	565 Trans of Elect - Other	D2TRAN	5,104,923	2,127,600	285,563	17,017	0	0	935	0	90,992	29,375	4,157	1,447,759
84	566 Misc Transmission Expense	D2TRAN	4,800,868	2,000,878	268,554	16,004	0	0	879	0	85,573	27,625	3,910	1,361,529
85	567 Rents	D2TRAN	232,700	96,983	13,017	776	0	0	43	0	4,148	1,339	190	65,994
86	Total Transmission Operation		14,794,632	6,057,588	812,445	48,910	5,686	8,652	2,849	0	270,739	91,871	11,966	4,234,262
87	Maintenance													
88	568 Maintenance Super & Engineering	D2TRAN	59,616	24,846	3,335	199	0	0	11	0	1,063	343	49	16,907
89	569 Maint of Structures	D2TRAN	16,491	6,873	922	55	0	0	3	0	294	95	13	4,677
90	570 Maint of Station Equipment	D2TRAN	372,812	155,379	20,855	1,243	0	0	68	0	6,645	2,145	304	105,730
91	571 Maint of Overhead Lines	D2TRAN	979,022	408,031	54,765	3,264	0	0	179	0	17,450	5,634	797	277,651
92	573 Maint of Misc Trans Plant	D2TRAN	38,240	15,938	2,139	127	0	0	7	0	682	220	31	10,845
93	Total Transmission Maintenance		1,466,181	611,067	82,016	4,888	0	0	269	0	26,134	8,437	1,194	415,810
94	Total Transmission Expenses		16,260,814	6,668,655	894,461	53,798	5,686	8,652	3,117	0	296,873	100,308	13,160	4,650,072
95														
96	Distribution Expense													
97	Operation													
98	580 Operation Super & Engineering	EXP_5817	426,708	268,804	34,148	4,295	1,195	9,638	34	0	6,079	8	466	66,215
99	582 Station Expense	DIST362	950,643	451,719	64,040	4,985	4,143	5,060	153	0	22,808	0	1,361	250,364
100	583 Overhead Line Expense	DIST3645	370,878	186,024	25,703	1,968	1,610	1,798	54	0	8,318	0	558	93,282
101	584 Underground Line Expense	DIST3667	370,993	184,928	25,627	1,966	1,611	1,819	55	0	8,389	0	555	93,829
102	585 Street Light & Signal Systems	CUST373	69,293	0	0	0	0	69,293	0	0	0	0	0	0
103	586 Meter Expenses	METER	1,329,975	1,061,559	129,370	21,703	1,690	0	0	0	7,711	57	1,066	73,966
104	587 Customer Installation Expense	DIST36970	360,054	290,249	31,501	4,119	610	0	10	0	1,954	9	230	24,199
105	588 Misc Distribution Expenses	EXP_5817	7,929,661	4,995,277	634,588	79,809	22,198	179,114	626	0	112,976	150	8,659	1,230,489
106	589 Rents	DISTPLT	113,173	58,714	7,858	656	451	1,791	15	0	2,304	0	156	25,861
107	Total Distribution Operation		11,921,378	7,497,273	952,835	119,501	33,506	268,514	947	0	170,539	223	13,051	1,858,205
108	Maintenance													
109	590 Maintenance Super & Engineering	EXP_5918	68	30	4	0	0	4	0	0	1	0	0	15
110	591 Maint of Structures	DIST361	846	402	57	4	4	5	0	0	20	0	1	223
111	592 Maint of Station Equipment	DIST362	722,994	343,547	48,704	3,791	3,151	3,849	116	0	17,346	0	1,035	190,410
112	593 Maint of Overhead Lines	DIST3645	3,391,399	1,701,044	235,038	17,997	14,719	16,438	497	0	76,062	0	5,098	852,995
113	593 Maint of Overhead Lines	DIST3667	0	0	0	0	0	0	0	0	0	0	0	0
114	594 Maint of Underground Lines	DIST3667	496,792	247,634	34,316	2,633	2,157	2,436	74	0	11,233	0	743	125,645
115	595 Maint of Line Transformers	DIST368	6,247	3,241	441	33	27	28	1	0	134	0	10	1,523
116	596 Maint of Street Lights	CUST373	278,790	0	0	0	0	278,790	0	0	0	0	0	0
117	597 Maint of Meters	METER	43,089	34,393	4,191	703	55	0	0	0	250	2	35	2,396
118	598 Maint of Misc Dist Plant	CUST371	331,929	0	0	0	0	0	0	0	0	0	0	0
119	Total Distribution Maintenance		5,272,155	2,330,292	322,752	25,163	20,113	301,549	688	0	105,046	2	6,921	1,173,207
120	Total Distribution Expenses		17,193,533	9,827,565	1,275,587	144,664	53,619	570,063	1,635	0	275,585	225	19,972	3,031,412
121														
122	Customer Accounts Expenses													
123	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0	0	0	0
124	902 Meter Reading Expense	CUST902	1,538,117	1,227,694	149,616	25,100	1,954	0	0	0	8,917	66	1,233	85,542
125	903 Customer Records & Collect	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
126	903 Customer Records & Collect - Major Accounts Reps	MAJ_ACCT_REPS	377,975	0	280,969	0	2,141	1,699	221	0	4,633	11	1,534	74,722
127	903 Customer Records & Collect	CUSTSVC	10,318,342	9,102,887	839,545	59,577	6,396	5,077	659	0	13,845	33	4,583	223,272
128	904 Uncollectible Accounts	UNCOLL_REVS	1,793,348	929,257	118,710	8,007	157	0	0	0	0	12,938	1,195	477,148
129	905 Misc Customer Accounts Exp	CUSTOMER	152,452	134,494	12,404	880	95	75	10	0	205	0	68	3,299
130	Total Customer Accounts Expense		14,180,234	11,394,332	1,401,245	93,564	10,743	6,852	890	0	27,600	13,048	8,612	863,983
131	Customer and Information Expenses													
132	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
133	909 Inform & Instruct Adv Exp	CUSTOMER	159,600	140,800	12,986	922	99	79	10	0	214	1	71	3,453
134	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
135	Total Cust Serv & Inform Exp		159,600	140,800	12,986	922	99	79	10	0	214	1	71	3,453

Line No	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11 Municipal Pumping (h)	Rate 11-TOU Municipal Pumping (i)	Rate 15 Electric Refining (j)	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)
136														
137	Demonstrating & Selling													
138	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
139	Total Demonstrating & Selling		0	0	0	0	0	0	0	0	0	0	0	0
140														
141	Administrative & General Expenses													
142	920 Administrative & General Salaries													
143	Administrative & General Salaries - Customer	CUSTOMER	(176)	(156)	(14)	(1)	(0)	(0)	(0)	0	(0)	0	(0)	(4)
144	Administrative & General Salaries - Production	D1PROD	2,393,611	993,661	133,417	7,971	1,113	6,951	428	0	41,960	13,529	1,934	675,414
145	Administrative & General Salaries - Transmission	D2TRAN	223	93	12	1	0	0	0	0	4	1	0	63
146	Administrative & General Salaries - Distribution	DISTPLT	15,772	8,182	1,095	91	63	250	2	0	321	0	22	3,604
147	Administrative & General Salaries - General	LABOR	23,785,543	12,840,389	1,752,713	135,303	32,707	239,288	3,316	0	341,849	75,049	21,025	4,870,943
148	Total 920 Administrative & General Salaries		26,194,972	13,842,169	1,887,224	143,365	33,882	246,489	3,746	0	384,134	88,579	22,981	5,550,020
149	921 Office Supplies													
150	Office Supplies - Customer	CUSTOMER	1,023	903	83	6	1	1	0	0	1	0	0	22
151	Office Supplies - Production	D1PROD	228,802	94,983	12,753	762	106	664	41	0	4,011	1,293	185	64,562
152	Office Supplies - Transmission	D2TRAN	117	49	7	0	0	0	0	0	2	1	0	33
153	Office Supplies - Distribution	DISTPLT	1,631	846	113	9	6	26	0	0	33	0	2	373
154	Office Supplies - General	LABOR	3,266,470	1,763,371	240,700	18,581	4,492	32,861	455	0	46,946	10,306	2,887	668,927
155	Total 921 Office Supplies		3,498,043	1,860,152	253,656	19,359	4,605	33,552	497	0	50,994	11,600	3,075	733,917
156	923 Total Outside Services													
157	Outside Services - Customer	CUSTOMER	21,006	18,532	1,709	121	13	10	1	0	28	0	9	455
158	Outside Services - Production	D1PROD	239,677	99,497	13,359	798	111	696	43	0	4,202	1,355	194	67,631
159	Outside Services - Transmission	D2TRAN	201	84	11	1	0	0	0	0	4	1	0	57
160	Outside Services - Distribution	DISTPLT	29,644	15,379	2,058	172	118	469	4	0	604	0	41	6,774
161	Outside Services - General	LABOR	11,705,578	6,319,140	862,563	66,587	16,096	117,761	1,632	0	168,234	36,934	10,347	2,397,137
162	Total 923 Total Outside Services		11,996,106	6,452,632	879,701	67,679	16,338	118,936	1,680	0	173,071	38,290	10,591	2,472,053
163	924 Total Property Insurance													
164	Property Ins - Prod Plant	D1PROD	1,071,845	444,956	59,744	3,569	498	3,113	192	0	18,789	6,058	866	302,447
165	Property Ins - Transmission	D2TRAN	(27,870)	(11,615)	(1,559)	(93)	0	0	(5)	0	(497)	(160)	(23)	(7,904)
166	Property Ins - General Plant	LABOR	2,591,509	1,399,001	190,964	14,742	3,564	26,071	361	0	37,246	8,177	2,291	530,704
167	Total 924 Total Property Insurance		3,635,485	1,832,341	249,148	18,218	4,062	29,184	548	0	55,538	14,075	3,134	825,247
168	925 Total Injuries & Damages													
169	Injuries & Damages - Customer	CUSTOMER	37,823	33,367	3,077	218	23	19	2	0	51	0	17	818
170	Injuries & Damages - Production	D1PROD	577,000	239,530	32,161	1,921	268	1,676	103	0	10,115	3,261	466	162,814
171	Injuries & Damages - Transmission	D2TRAN	32,400	13,504	1,812	108	0	0	6	0	578	186	26	9,189
172	Injuries & Damages - Distribution	DISTPLT	60,857	31,572	4,226	353	242	963	8	0	1,239	0	84	13,906
173	Injuries & Damages - General	LABOR	2,680,060	1,446,804	197,489	15,245	3,685	26,962	374	0	38,518	8,456	2,369	548,838
174	Total 925 Total Injuries & Damages		3,388,140	1,764,777	238,766	17,846	4,219	29,619	493	0	50,500	11,904	2,962	735,566
175	926 Total Pensions & Benefits													
176	Employee Benefits - Customer	CUSTOMER	1,470,111	1,296,938	119,615	8,488	911	723	94	0	1,973	5	653	31,811
177	Employee Benefits - Production	D1PROD	7,630,490	3,167,650	425,315	25,410	3,548	22,159	1,366	0	133,762	43,127	6,165	2,153,124
178	Employee Benefits - Transmission	D2TRAN	1,130,428	471,133	63,235	3,768	0	0	207	0	20,149	6,505	921	320,590
179	Employee Benefits - Distribution	DISTPLT	1,616,525	838,650	112,243	9,371	6,436	25,585	214	0	32,913	4	2,228	369,391
180	Employee Benefits - General	LABOR	5,562,321	3,002,764	409,877	31,641	7,649	55,958	775	0	79,942	17,550	4,917	1,139,085
181	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	70,423	0	52,349	0	399	317	41	0	863	2	286	13,922
182	Total 926 Total Pensions & Benefits		17,480,298	8,777,135	1,182,634	78,678	18,943	104,742	2,698	0	269,603	67,193	15,169	4,027,922
183	928 Total Regulatory Commission													
184	Regulatory Commission - Production	D1PROD	2,229,116	925,374	124,249	7,423	1,037	6,473	399	0	39,076	12,599	1,801	628,998
185	Regulatory Commission - General	LABOR	(10,987)	(5,931)	(810)	(63)	(15)	(111)	(2)	0	(158)	(35)	(10)	(2,250)
186	Total 928 Total Regulatory Commission		2,218,129	919,443	123,439	7,360	1,021	6,363	397	0	38,918	12,564	1,791	626,748
187	930 1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
188	930 2 Total Misc General													
189	Misc General - Customer	CUSTDEPINT	22,186	19,573	1,805	128	14	11	1	0	30	0	10	480
190	Misc General - Production	D1PROD	9,851,472	4,089,647	549,111	32,805	4,581	28,609	1,763	0	172,696	55,680	7,960	2,779,827
191	Misc General - Transmission	D2TRAN	(86)	(36)	(5)	(0)	0	0	(0)	0	(2)	(0)	(0)	(24)
192	Misc General - Other	LABOR	2,456,464	1,326,098	181,012	13,973	3,378	24,713	342	0	35,305	7,751	2,171	503,049
193	Total 930 2 Total Misc General		12,330,036	5,435,282	731,923	46,907	7,972	53,332	2,107	0	208,029	63,431	10,141	3,283,331
194	Total 930 Total Misc General Expense		12,330,036	5,435,282	731,923	46,907	7,972	53,332	2,107	0	208,029	63,431	10,141	3,283,331
195	931 Rents													
196	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
197	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
198	Rents - Transmission	D2TRAN	3	1	0	0	0	0	0	0	0	0	0	1
199	Rents - Distribution	DISTPLT	38	20	3	0	0	1	0	0	1	0	0	9
200	Rents - General	LABOR	201,730	108,902	14,865	1,148	277	2,029	28	0	2,899	637	178	41,311
201	Total 931 Rents		201,771	108,923	14,868	1,148	278	2,030	28	0	2,900	637	178	41,321
202	935 Maint of General Plant													
203	Maint of General Plant - Customer	CUSTOMER	15,590	13,754	1,268	90	10	8	1	0	21	0	7	337

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
204	Maint of General Plant - Transmission	D2TRAN	78,909	32,887	4,414	263	0	0	14	0	1,407	454	64	22,379
205	Maint of General Plant - Distribution	DISTPLT	673	349	47	4	3	11	0	0	14	0	1	154
206	Maint of General Plant - Other	LABOR	4,774,911	2,577,688	351,855	27,162	6,566	48,037	666	0	68,626	15,066	4,221	977,834
207	Total 935 Maint of General Plant		4,870,084	2,624,679	357,584	27,519	6,578	48,055	681	0	70,067	15,520	4,293	1,000,704
208														
209	Total Admin & General Expense		85,813,063	43,617,532	5,918,943	428,078	97,899	672,303	12,876	0	1,303,754	323,793	74,316	19,296,829
210														
211														
212	Total Operation & Maintenance Exp - As Requested		413,332,149	173,261,880	22,916,966	1,430,796	389,077	2,626,744	98,409	0	8,661,520	3,272,048	347,088	100,358,321
213														
214	DEPRECIATION AND AMORTIZATION EXPENSE													
215														
216	403 Depreciation Expense													
217	Steam Production													
218	310 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
219	311 Structures and Improvements	D1PROD	608,071	252,429	33,893	2,025	283	1,766	109	0	10,659	3,437	491	171,582
220	312 Boiler Plant Equipment	D1PROD	2,962,028	1,229,628	165,100	9,864	1,377	8,602	530	0	51,924	16,741	2,393	835,806
221	313 Engines / Engine Driven Gen	D1PROD	1,527,314	634,035	85,131	5,086	710	4,435	273	0	26,774	8,632	1,234	430,968
222	314 Turbo generator Units	D1PROD	2,381,090	988,463	132,719	7,929	1,107	6,915	426	0	41,740	13,458	1,924	671,881
223	315 Accessory Electric Equip	D1PROD	449,873	186,756	25,075	1,498	209	1,306	81	0	7,886	2,543	364	126,942
224	316 Misc. Power Plant Equip	D1PROD	918,601	381,339	51,202	3,059	427	2,668	164	0	16,103	5,192	742	259,205
225	Deprec Adjustment	D1PROD	(116)	(48)	(6)	(0)	(0)	(0)	(0)	0	(2)	(1)	(0)	(33)
226	Total Steam Production Deprec Exp		8,846,860	3,672,602	493,115	29,460	4,114	25,691	1,584	0	155,085	50,002	7,148	2,496,351
227														
228	Nuclear Production													
229	303 Misc Intangible Plant	D1PROD	790,572	328,191	44,066	2,633	368	2,296	142	0	13,859	4,468	639	223,079
230	320 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
231	321 Structures and Improvements	D1PROD	7,708,234	3,199,924	429,649	25,668	3,584	22,385	1,380	0	135,125	43,567	6,228	2,175,061
232	322 Reactor Plant Equipment	D1PROD	10,771,432	4,471,551	600,388	35,869	5,009	31,280	1,928	0	188,823	60,880	8,703	3,039,415
233	323 Turbogenerator units	D1PROD	3,519,483	1,461,045	196,172	11,720	1,637	10,221	630	0	61,696	19,892	2,844	993,106
234	324 Accessory Electric Equip	D1PROD	2,228,867	925,271	124,235	7,422	1,036	6,473	399	0	39,072	12,598	1,801	628,928
235	325 Misc. Power Plant Equip	D1PROD	(5,979,341)	(2,482,207)	(333,282)	(19,911)	(2,780)	(17,364)	(1,070)	0	(104,818)	(33,795)	(4,831)	(1,687,213)
236	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
237	353 Station Equipment	D1PROD	210,373	87,332	11,726	701	98	611	38	0	3,688	1,189	170	59,362
238	354 Towers and Fixtures	D1PROD	28,601	11,873	1,594	95	13	83	5	0	501	162	23	8,070
239	356 O H Conductors & Devices	D1PROD	3,511	1,458	196	12	2	10	1	0	62	20	3	991
240	391 Office Furniture & Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
241	392 Transportation Equipment	D1PROD	56,332	23,385	3,140	188	26	164	10	0	988	318	46	15,895
242	396 Power Operated Equipment	D1PROD	76,581	31,791	4,269	255	36	222	14	0	1,342	433	62	21,609
243	397 Communication Equipment	D1PROD	65,773	27,304	3,666	219	31	191	12	0	1,153	372	53	18,559
244	Deprec Adjustment	D1PROD	(3,017,954)	(1,252,845)	(168,218)	(10,050)	(1,403)	(8,764)	(540)	0	(52,905)	(17,057)	(2,439)	(851,587)
245	Total Nuclear Production Deprec Exp		16,462,466	6,834,073	917,600	54,820	7,655	47,807	2,947	0	288,587	93,046	13,302	4,645,275
246														
247	Other Production													
248	340 Land and Land Rights													
249	341 Structures and Improvements	D1PROD	1,915,586	795,218	106,773	6,379	891	5,563	343	0	33,580	10,827	1,548	540,528
250	342 Fuel Holder, Producer & Acc	D1PROD	368,776	153,090	20,555	1,228	171	1,071	66	0	6,465	2,084	298	104,059
251	343 Pnme movers	D1PROD	6,894,424	2,862,086	384,288	22,958	3,206	20,021	1,234	0	120,859	38,967	5,571	1,945,425
252	344 Generators	D1PROD	659,038	273,587	36,734	2,195	306	1,914	118	0	11,553	3,725	533	185,963
253	345 Accessory Plant Equipment	D1PROD	518,775	215,359	28,916	1,728	241	1,507	93	0	9,094	2,932	419	146,385
254	346 Misc. Power Plant Equipment	D1PROD	55,456	23,022	3,091	185	26	161	10	0	972	313	45	15,648
255	Deprec Adjustment	D1PROD	(3,226)	(1,339)	(180)	(11)	(2)	(9)	(1)	0	(57)	(18)	(3)	(910)
256	Total Other Production Deprec Exp		10,408,829	4,321,023	580,177	34,661	4,840	30,227	1,863	0	182,467	58,831	8,410	2,937,098
257														
258	Total Production Deprec Exp		35,718,156	14,827,699	1,990,892	118,941	16,609	103,725	6,394	0	626,139	201,879	28,860	10,078,725
259														
260	Transmission													
261	350 Land and Land Rights	D2TRAN	98,877	41,210	5,531	330	0	0	18	0	1,762	569	81	28,042
262	352 Structures and Improvements	D2TRAN	101,893	42,466	5,700	340	0	0	19	0	1,816	586	83	28,897
263	353 Station Equipment	D2TRAN	1,263,372	526,541	70,671	4,211	0	0	231	0	22,519	7,270	1,029	358,293
264	354 Towers and Fixtures	D2TRAN	264,789	110,357	14,812	883	0	0	48	0	4,720	1,524	216	75,094
265	355 Poles and Fixtures	D2TRAN	1,670,160	696,080	93,427	5,568	0	0	306	0	29,770	9,610	1,360	473,658
266	356 O H Conductors & Devices	D2TRAN	1,004,645	418,710	56,199	3,349	0	0	184	0	17,907	5,781	818	284,918
267	359 Roads and Trails	D2TRAN	16,847	7,021	942	56	0	0	3	0	300	97	14	4,778
268	Deprec Adjustment	D2TRAN	(6,823)	(2,844)	(382)	(23)	0	0	(1)	0	(122)	(39)	(6)	(1,935)
269	Total Transmission Depreciation Exp		4,413,759	1,839,541	246,900	14,713	0	0	808	0	78,673	25,398	3,594	1,251,744
270														
271	Distribution													

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

WP/Exhibit RFG-3R
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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
272	360 Land and Land Rights	D3DIST	25,626	12,177	1,726	134	112	136	4	0	615	0	37	6,749
273	361 Structures and Improvements	D3DIST	146,942	69,823	9,899	771	640	782	24	0	3,525	0	210	38,699
274	362 Station Equipment	D3DIST	1,791,585	851,311	120,690	9,395	7,809	9,537	288	0	42,983	0	2,565	471,836
275	364 Poles, Towers & Fixtures	DIST364	0	0	0	0	0	0	0	0	0	0	0	0
276	364 Poles, Towers & Fixtures - Primary	D9DIST	1,074,088	510,377	72,356	5,633	4,681	5,717	173	0	25,769	0	1,538	282,875
277	364 Poles, Towers & Fixtures - Secondary	D10DIST	592,990	339,182	44,163	3,246	2,544	2,121	64	0	10,826	0	1,005	130,416
278	365 O H Conductors & Devices	DIST365	0	0	0	0	0	0	0	0	0	0	0	0
279	365 O H Conductors & Devices - Primary	D4DIST	1,001,575	475,921	67,471	5,252	4,365	5,331	161	0	24,030	0	1,434	263,777
280	365 O H Conductors & Devices - Secondary	D6DIST	159,265	91,097	11,861	872	683	570	17	0	2,908	0	270	35,027
281	366 U G Conducts	DIST366	0	0	0	0	0	0	0	0	0	0	0	0
282	366 U G Conducts - Primary	D7DIST	755,433	358,961	50,890	3,962	3,293	4,021	122	0	18,124	0	1,081	198,953
283	366 U G Conducts - Secondary	D8DIST	340,233	194,608	25,339	1,862	1,460	1,217	37	0	6,212	0	577	74,827
284	367 U G Conductors & Devices	DIST367	0	0	0	0	0	0	0	0	0	0	0	0
285	367 U G Conductors & Devices - Primary	D7DIST	1,810,526	860,311	121,966	9,495	7,891	9,637	291	0	43,438	0	2,592	476,825
286	367 U G Conductors & Devices - Secondary	D8DIST	341,795	195,502	25,455	1,871	1,467	1,223	37	0	6,240	0	579	75,171
287	368 Line Transformers	DIST368	0	0	0	0	0	0	0	0	0	0	0	0
288	368 Line Transformers - Primary	D5DIST-PRIM	1,628,325	773,735	108,692	8,539	7,097	8,668	262	0	39,066	0	2,331	428,840
289	368 Line Transformers - Secondary	D5DIST-SEC	1,487,203	850,658	110,760	8,141	6,381	5,320	161	0	27,152	0	2,520	327,081
290	369 Service Drops	SDI	494,160	403,262	37,192	2,639	1,098	0	31	0	2,453	0	217	40,374
291	370 Meters	METER	1,187,602	947,920	115,521	19,380	1,509	0	0	0	6,885	51	952	66,048
292	371 Install on Cust Premises	CUST371	244,404	0	0	0	0	0	0	0	0	0	0	0
293	373 Street Light & Signal Sys	CUST373	209,996	0	0	0	0	209,996	0	0	0	0	0	0
294	107 Transfer to 101	DISTPLT	(53,563)	(27,788)	(3,719)	(311)	(213)	(848)	(7)	0	(1,091)	(0)	(74)	(12,240)
295	Total Distribution Depreciation Exp		13,238,184	6,907,055	921,262	80,881	50,816	263,429	1,666	0	259,136	51	17,833	2,905,259
296														
297	General Plant													
298	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
299	390 Structures and Improvements	LABOR	1,213,014	654,834	89,385	6,900	1,668	12,203	169	0	17,434	3,827	1,072	248,408
300	391 Office Furniture & Equip	LABOR	2,676,310	1,444,780	197,212	15,224	3,680	26,924	373	0	38,464	8,444	2,366	548,071
301	392 Transportation Equipment	LABOR	2,169,658	1,171,268	159,878	12,342	2,983	21,827	302	0	31,183	6,846	1,918	444,315
302	393 Store Equipment	LABOR	1,653	892	122	9	2	17	0	0	24	5	1	338
303	394 Tools, Shop & Garage Equip	D1PROD	239	99	13	1	0	0	0	0	4	1	0	67
304	394 Tools, Shop & Garage Equip	LABOR	108,314	58,472	7,981	616	149	1,090	15	0	1,557	342	96	22,181
305	395 Laboratory Equipment	LABOR	190,353	102,760	14,027	1,083	262	1,915	27	0	2,736	601	168	38,982
306	396 Power Operated Equipment	D1PROD	2,672	1,109	149	9	1	8	0	0	47	15	2	754
307	396 Power Operated Equipment	LABOR	135,972	73,403	10,020	773	187	1,368	19	0	1,954	429	120	27,845
308	397 Communication Equipment	D1PROD	2,649	1,100	148	9	1	8	0	0	46	15	2	747
309	397 Communication Equipment	LABOR	1,215,853	656,366	89,594	6,916	1,672	12,232	170	0	17,474	3,836	1,075	248,989
310	398 Misc Equipment	LABOR	182,118	98,315	13,420	1,036	250	1,832	25	0	2,617	575	161	37,295
311	Total General Plant Depreciation Exp		7,898,805	4,263,398	581,949	44,919	10,856	79,424	1,101	0	113,540	24,936	6,982	1,617,994
312														
313	Total 403 Depreciation Expense		61,268,904	27,837,693	3,741,003	259,455	78,281	446,578	9,969	0	1,077,488	252,263	57,270	15,853,722
314														
315	403 1 Depreciation Expense - ARO													
316	317 - Asset Retirement Costs - Steam Prod	D1PROD	(18,915)	(7,852)	(1,054)	(63)	(9)	(55)	(3)	0	(332)	(107)	(15)	(5,337)
317	326 - Asset Retirement Costs - Nuclear Prod	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
318	347 - Asset Retirement Costs - Other Prod	D1PROD	340	141	19	1	0	1	0	0	6	2	0	96
319	Total A403 1 Depreciation Expense - ARO		(18,575)	(7,711)	(1,035)	(62)	(9)	(54)	(3)	0	(326)	(105)	(15)	(5,241)
320														
321	Total 403 & 403 1 Deprec Exp		61,250,329	27,829,982	3,739,968	259,393	78,273	446,524	9,966	0	1,077,162	252,159	57,255	15,848,481
322														
323	404 Amortization Expense (Intangible)													
324	Computer Software Rental - Prod	D1PROD	140,582	58,360	7,836	468	65	408	25	0	2,464	795	114	39,669
325	Computer Software Rental - Trans	D2TRAN	172,105	71,729	9,627	574	0	0	32	0	3,068	990	140	48,809
326	Computer Software Rental - Dist	D10DIST	0	0	0	0	0	0	0	0	0	0	0	0
327	Computer Software Rental - Cust	CUSTOMER	55,438	48,908	4,511	320	34	27	4	0	74	0	25	1,200
328	Computer Software Rental - General	DISTPLT	601,774	312,199	41,784	3,489	2,396	9,524	80	0	12,252	1	829	137,511
329	Computer Software Rental - General	LABOR	3,123,274	1,686,068	230,148	17,767	4,295	31,421	435	0	44,888	9,855	2,761	639,602
330	Total 404 Amortization Expense		4,993,173	2,177,264	293,906	22,617	6,790	41,381	575	0	62,747	11,641	3,668	866,790
331														
332	Total Deprec & Amort Exp (403, 403 1, 404)		65,343,502	30,007,246	4,033,874	282,010	85,063	487,905	10,541	0	1,139,909	263,800	61,123	16,715,271
333														
334	Other Depreciable Expenses													
335	411 1 Accretion Expense/Decommissioning	D1PROD	4,533,807	1,882,122	252,710	15,098	2,108	13,166	812	0	79,478	25,625	3,663	1,279,321
336	Total Other Depreciable Expenses		4,533,807	1,882,122	252,710	15,098	2,108	13,166	812	0	79,478	25,625	3,663	1,279,321
337														
338	Total Depreciation & Amortization Expenses		69,877,309	31,889,368	4,286,583	297,108	87,171	501,071	11,353	0	1,219,387	289,425	64,786	17,994,592
339														

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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
340	AXES OTHER THAN INCOME TAXES & OTHER EXPENSES - PRESENT													
341														
342	Taxes Other Than Federal Income Tax													
343														
344	Non-Revenue Related													
345														
346														
347	Ad Valorem													
348	408 13 Taxes Oth-AZ Property Taxes	D1PROD	7,161,646	2,973,018	399,183	23,848	3,330	20,797	1,282	0	125,544	40,478	5,787	2,020,828
349	408 13 Taxes Oth-AZ Property Taxes	D2TRAN	195,568	81,508	10,940	652	0	0	36	0	3,486	1,125	159	55,463
350	408 12 Taxes Oth-NM Property Taxes	D1PROD	59,034	24,507	3,291	197	27	171	11	0	1,035	334	48	16,658
351	408 12 Taxes Oth-NM Property Taxes	GROSSPLT	3,962,239	1,796,977	240,229	16,397	5,504	25,221	650	0	71,311	15,803	3,805	1,036,746
352	408 11 Taxes Oth-TX Property Taxes	GROSSPLT	9,244,914	4,192,807	560,516	38,259	12,841	58,847	1,517	0	166,388	36,872	8,878	2,418,994
353	Total Ad Valorem		20,623,401	9,068,817	1,214,158	79,353	21,702	105,037	3,495	0	367,763	94,612	18,677	5,548,690
354														
355	Payroll Taxes													
356	408 132 Taxes Oth-PV Payroll Taxes	D1PROD	2,525,441	1,048,388	140,765	8,410	1,174	7,334	452	0	44,271	14,274	2,041	712,613
357	408 101 Taxes Oth-EPE Payroll Taxes	LABOR	4,619,106	2,493,578	340,373	26,276	6,352	46,469	644	0	66,386	14,574	4,083	945,927
358	408 122 Taxes Oth-NM Other Taxes Trans	D2TRAN	(9,878)	(4,117)	(553)	(33)	0	0	(2)	0	(176)	(57)	(8)	(2,801)
359	408 127 Taxes Oth-FC Payroll Taxes	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
360	Total Payroll Taxes		7,134,669	3,537,849	480,586	34,652	7,526	53,803	1,094	0	110,481	28,791	6,116	1,655,739
361														
362	Franchise/Margin Tax													
363	Other States		0	0	0	0	0	0	0	0	0	0	0	0
364														
365	Other Taxes													
366	Total Sales and use tax	GROSSPLT	9,866	4,475	598	41	14	63	2	0	178	39	9	2,582
367	Other States - Compensating	GROSSPLT	3,167	1,436	192	13	4	20	1	0	57	13	3	829
368														
369	Subtotal		27,771,103	12,612,577	1,695,535	114,059	29,246	158,923	4,592	0	478,479	123,455	24,805	7,207,839
370														
371	Revenue Related													
372														
373	State Gross Receipts													
374	Texas	SALES_REVS	11,690,130	5,113,881	680,852	44,064	13,365	74,834	2,381	0	227,227	71,186	10,391	2,922,661
375														
376	Local Occupation/Street Rental													
377	Texas	SALES_REVS	22,900,619	10,017,943	1,333,768	86,319	26,181	146,598	4,664	0	445,130	139,451	20,357	5,725,407
378														
379	PUC Assessment													
380	Texas	SALES_REVS	1,115,750	488,088	64,983	4,206	1,276	7,142	227	0	21,687	6,794	992	278,950
381														
382	Current State Income Tax													
383	New Mexico Current State Income Tax													
384		D1PROD	177	(588)	(85)	(12)	0	(34)	1	0	64	63	(0)	(130)
385		DISTPLT	337	249	36	7	(0)	63	(0)	0	(25)	(0)	0	36
386		E2ENERGY	(15,721)	4,625	653	77	(2)	600	(19)	0	(896)	(1,244)	3	1,087
387		GROSSPLT	(16,637)	(60,232)	(8,664)	(1,375)	32	(6,977)	101	0	6,180	4,174	(29)	(11,273)
388		LABOR	1,537	2,264	333	60	(1)	348	(3)	0	(156)	(104)	1	279
389		NETPLT	21,019	80,873	11,642	1,832	(44)	8,207	(136)	0	(8,362)	(5,591)	39	15,223
390	Total New Mexico Current State Income Tax		(9,287)	27,191	3,914	589	(15)	2,207	(57)	0	(3,195)	(2,702)	14	5,222
391														
392	Texas Current State Income Tax													
393		D1PROD	34,012	17,571	2,275	275	6	(53)	4	0	397	110	21	8,312
394		DISTPLT	(8,277)	(5,201)	(671)	(113)	(13)	68	(1)	0	(109)	(0)	(9)	(1,594)
395		E2ENERGY	454,594	212,609	26,902	2,745	174	(1,438)	94	0	8,528	3,344	316	107,235
396		GROSSPLT	(57,344,687)	(31,937,109)	(4,116,953)	(568,515)	(31,928)	192,947	(5,639)	0	(678,538)	(129,398)	(42,113)	(12,823,464)
397		LABOR	79,118	50,334	6,625	1,035	42	(404)	6	0	717	136	51	13,288
398		NETPLT	58,216,378	32,333,225	4,171,162	571,239	33,268	(171,137)	5,741	0	692,258	130,692	43,028	13,057,432
399	Total Texas Current State Income Tax		1,431,138	671,429	89,339	6,666	1,550	19,983	206	0	23,253	4,884	1,295	361,210
400														
401	Arizona Current State Income Tax													
402		D1PROD	(145,251)	(62,163)	(8,021)	(668)	(14)	424	(9)	0	(1,282)	(170)	(85)	(49,709)
403		DISTPLT	42,501	23,761	3,056	356	36	(706)	2	0	455	0	44	12,312
404		E2ENERGY	212,867	87,066	10,980	772	43	(1,333)	26	0	3,186	597	145	74,233
405		GROSSPLT	(8,388,966)	(3,963,022)	(509,166)	(48,454)	(2,369)	54,183	(476)	0	(76,814)	(7,002)	(5,868)	(2,689,849)
406		LABOR	208,698	118,102	15,493	1,668	59	(2,144)	10	0	1,536	139	135	52,706
407		NETPLT	8,316,700	3,910,328	502,775	47,451	2,405	(46,839)	472	0	76,378	6,892	5,843	2,669,400

EL PASO ELECTRIC COMPANY
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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
408	Total Arizona Current State Income Tax		246,550	114,072	15,117	1,124	160	3,585	26	0	3,459	456	215	69,093
409														
410	Subtotal		37,374,900	16,432,604	2,187,973	142,968	42,515	254,350	7,448	0	717,561	220,068	33,264	9,362,544
411														
412	Deferred State Income Tax													
413	New Mexico Deferred State Income Tax													
414		D1PROD	(40,054)	(16,628)	(2,233)	(133)	(19)	(116)	(7)	0	(702)	(226)	(32)	(11,302)
415		DISTPLT	13,574	7,042	942	79	54	215	2	0	276	0	19	3,102
416		E2ENERGY	378,389	130,687	17,149	865	329	2,054	119	0	9,791	4,461	312	94,713
417		GROSSPLT	(3,752,463)	(1,701,839)	(227,511)	(15,529)	(5,212)	(23,886)	(616)	0	(67,536)	(14,966)	(3,604)	(981,857)
418		LABOR	118,501	63,972	8,732	674	163	1,192	17	0	1,703	374	105	24,267
419		NETPLT	5,045,719	2,285,035	305,706	20,694	7,203	28,097	831	0	91,380	20,047	4,883	1,325,934
420	Total New Mexico Deferred State Income Tax		1,763,665	768,269	102,786	6,649	2,517	7,556	346	0	34,912	9,689	1,682	454,856
421														
422	Texas Deferred State Income Tax													
423		D1PROD	9,083	3,771	506	30	4	26	2	0	159	51	7	2,563
424		DISTPLT	(2,151)	(1,116)	(149)	(12)	(9)	(34)	(0)	0	(44)	(0)	(3)	(492)
425		E2ENERGY	132,103	45,625	5,987	302	115	717	41	0	3,418	1,557	109	33,066
426		GROSSPLT	(15,111,920)	(6,853,645)	(916,231)	(62,539)	(20,991)	(96,193)	(2,480)	0	(271,981)	(60,272)	(14,512)	(3,954,136)
427		LABOR	20,009	10,801	1,474	114	28	201	3	0	288	63	18	4,097
428		NETPLT	15,321,639	6,938,651	928,295	62,839	21,871	85,320	2,525	0	277,480	60,875	14,827	4,026,280
429	Total Texas Deferred State Income Tax		368,763	144,088	19,882	733	1,019	(9,962)	91	0	9,321	2,275	446	111,380
430	Arizona Deferred State Income Tax													
431		D1PROD	(64,399)	(26,734)	(3,590)	(214)	(30)	(187)	(12)	0	(1,129)	(364)	(52)	(18,172)
432		DISTPLT	19,697	10,219	1,368	114	78	312	3	0	401	0	27	4,501
433		E2ENERGY	108,414	37,444	4,913	248	94	588	34	0	2,805	1,278	89	27,137
434		GROSSPLT	(3,758,021)	(1,704,359)	(227,848)	(15,552)	(5,220)	(23,921)	(617)	0	(67,636)	(14,988)	(3,609)	(983,311)
435		LABOR	94,086	50,791	6,933	535	129	947	13	0	1,352	297	83	19,268
436		NETPLT	3,713,454	1,681,697	224,988	15,230	5,301	20,679	612	0	67,252	14,754	3,594	975,836
437	Total Arizona Deferred State Income Tax		113,232	49,058	6,765	361	353	(1,583)	33	0	3,046	977	132	25,258
438	Subtotal		2,245,660	961,415	129,433	7,743	3,889	(3,989)	470	0	47,278	12,941	2,261	591,494
439														
440	Total Taxes Other Than Federal Income Tax		67,391,663	30,006,597	4,012,942	264,770	75,651	409,285	12,509	0	1,243,319	356,464	60,329	17,161,877
441														
442	Federal Current													
443		D1PROD	(12,203)	30,010	3,309	364	41	(189)	(33)	0	(1,959)	(1,896)	8	(9,043)
444		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
445		DIST361	0	0	0	0	0	0	0	0	0	0	0	0
446		DISTPLT	1,669	(1,397)	4,938	543	84	46	(135)	(3)	0	(300)	(0)	2
447		E2ENERGY	(405,224)	175,788	18,945	1,761	535	(2,482)	(409)	0	(20,359)	(27,838)	58	(56,477)
448		GROSSPLT	(7,431)	344,499	37,824	4,758	1,278	(4,344)	(319)	0	(21,134)	(14,056)	100	(88,110)
449		LABOR	2,191	5,819	652	93	18	(97)	(4)	0	(239)	(158)	1	(979)
450		NETPLT	(16,557)	729,602	80,166	10,000	2,786	(8,060)	(679)	0	(45,104)	(29,698)	214	(187,682)
451	Total Federal Current		(436,159)	1,290,656	141,438	17,059	4,704	(15,308)	(1,448)	0	(89,094)	(73,645)	383	(343,255)
452														
453	Federal Deferred													
454		D1PROD	1,181,559	490,501	65,859	3,935	549	3,431	212	0	20,713	6,678	955	333,405
455		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
456		DIST361	0	0	0	0	0	0	0	0	0	0	0	0
457		DISTPLT	155,578	80,714	10,803	902	619	2,462	21	0	3,168	0	214	35,551
458		E2ENERGY	8,318,955	2,873,185	377,022	19,018	7,224	45,157	2,612	0	215,258	98,072	6,856	2,082,282
459		GROSSPLT	12,415,375	5,630,693	752,740	51,380	17,245	79,028	2,037	0	223,449	49,517	11,923	3,248,567
460		LABOR	176,170	95,104	12,982	1,002	242	1,772	25	0	2,532	556	156	36,077
461		NETPLT	26,332,409	11,925,056	1,595,406	107,997	37,589	146,634	4,339	0	476,889	104,622	25,483	6,919,734
462	Total Federal Deferred		48,580,045	21,095,251	2,814,811	184,233	63,469	278,485	9,245	0	942,008	259,446	45,587	12,655,615
463														
464	Total Federal Income Tax		48,143,886	22,385,907	2,956,250	201,293	68,173	263,177	7,797	0	852,914	185,801	45,970	12,312,360
465														
466	Contributions and Donations		0	0	0	0	0	0	0	0	0	0	0	0
467	Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
468														
469	Total Operating Expenses		598,745,007	257,543,751	34,172,740	2,193,967	620,072	3,800,276	130,068	0	11,977,139	4,103,737	518,173	147,827,150

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
1	OPERATIONS AND MAINTENANCE EXPENSE														
2	Power Production Expenses														
3	Steam Power Generation Expense														
4	Operations Expense														
5	411 8 Gains from Disposition of Allowances	NETPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	500 Operation & Supervision	D1PROD	171,306	61,638	4,981	7,584	64,622	294	141,177	1,588	0	0	0	0	0
7	501 Fuel	E1FUEL	9,865,814	5,291,630	364,035	1,918,984	4,103,796	21,478	3,866,136	116,026	0	0	0	0	0
8	501 Fuel - Coal Reclamation	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	502 Steam Expenses - Labor	D1PROD	177,412	63,835	5,158	7,854	66,925	304	146,209	1,644	0	0	0	0	0
10	502 Steam Expenses	E1ENERGY	5,589	2,652	227	147	2,101	13	2,414	72	0	0	0	0	0
11	502 Steam Expenses - Fuel	E1FUEL	16,919	9,075	624	3,291	7,038	37	6,630	199	0	0	0	0	0
12	505 Electric Expenses - Labor	D1PROD	70,926	25,520	2,062	3,140	26,756	122	58,452	657	0	0	0	0	0
13	505 Electric Expenses	E1ENERGY	171,718	81,483	6,983	4,502	64,554	412	74,157	2,226	0	0	0	0	0
14	506 Misc. Steam Power Expenses - Labor	D1PROD	83,575	30,071	2,430	3,700	31,527	143	68,876	775	0	0	0	0	0
15	506 Misc. Steam Power Expenses	E1ENERGY	205,056	97,303	8,338	5,375	77,087	492	88,554	2,658	0	0	0	0	0
16	507 Rents	D1PROD	30,887	11,113	898	1,367	11,652	53	25,455	286	0	0	0	0	0
17	509 Allowances	E1FUEL	3,667	1,967	135	1,525	8	1,437	43	0	0	0	0	0	0
18	Total Steam Operation		10,802,869	5,676,287	395,873	1,956,656	4,457,583	23,355	4,479,498	126,174	0	0	0	0	0
19	Maintenance														
20	510 Maint. Super & Eng	D1PROD	136,937	49,271	3,982	6,062	51,657	235	112,853	1,269	0	0	0	0	0
21	511 Maint. of Structures	D1PROD	67,722	24,367	1,969	2,998	25,547	116	55,811	628	0	0	0	0	0
22	512 Maint. of Boiler Plant - Labor	D1PROD	103,799	37,348	3,018	4,595	39,156	178	85,543	962	0	0	0	0	0
23	512 Maint. of Boiler Plant	E1ENERGY	318,501	151,135	12,951	8,349	119,735	764	137,546	4,128	0	0	0	0	0
24	513 Maint. of Electric Plant - Labor	D1PROD	108,437	39,017	3,153	4,800	40,906	186	89,365	1,005	0	0	0	0	0
25	513 Maint. of Electric Plant	E1ENERGY	769,917	365,340	31,307	20,183	289,436	1,847	332,492	9,978	0	0	0	0	0
26	514 Maint. of Misc. Steam Plant - Labor	D1PROD	14,871	5,351	432	658	5,810	26	12,256	138	0	0	0	0	0
27	514 Maint. of Misc. Steam Plant	E1ENERGY	201,526	95,628	8,195	5,283	75,760	483	87,030	2,612	0	0	0	0	0
28	Total Steam Maintenance		1,721,710	767,457	65,008	52,929	647,806	3,835	912,896	20,720	0	0	0	0	0
29	Total Steam Power Generation Exp		12,524,579	6,443,744	460,880	2,009,585	5,105,388	27,190	5,392,393	146,893	0	0	0	0	0
30															
31	Nuclear Power Generation														
32	Operation - Nuclear														
33	517 Operation Supervision	D1PROD	982,667	353,574	28,572	43,502	370,693	1,684	809,839	9,107	0	0	0	0	0
34	518 Nuclear Fuel	E1FUEL	4,331,780	2,323,395	159,837	842,568	1,801,853	9,430	1,697,504	50,944	0	0	0	0	0
35	519 Coolants and Water	D1PROD	470,116	169,153	13,669	20,812	177,343	806	387,434	4,357	0	0	0	0	0
36	520 Steam Expenses	D1PROD	412,635	148,470	11,998	18,267	155,659	707	340,062	3,824	0	0	0	0	0
37	523 Electric Expenses	D1PROD	305,609	109,961	8,886	13,529	115,285	524	251,859	2,832	0	0	0	0	0
38	524 Misc. Nuclear Power Expense	D1PROD	1,453,471	522,974	42,261	64,344	548,295	2,491	1,197,839	13,470	0	0	0	0	0
39	525 Rents	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Allocable Nuclear Operation		7,956,279	3,627,525	265,223	1,003,021	3,169,127	15,642	4,684,535	84,534	0	0	0	0	0
41	Maintenance Allocable Nuclear														
42	528 Maint. Supervision	D1PROD	222,761	80,152	6,477	9,861	84,033	382	183,583	2,064	0	0	0	0	0
43	529 Maint. of Structures	D1PROD	94,457	33,987	2,746	4,182	35,632	162	77,845	875	0	0	0	0	0
44	530 Maint. of Reactor Plant	E1ENERGY	688,477	326,696	27,996	18,048	258,820	1,652	297,322	8,923	0	0	0	0	0
45	531 Maint. of Electric Plant	E1ENERGY	764,691	362,861	31,095	20,046	287,471	1,835	330,235	9,911	0	0	0	0	0
46	532 Maint. of Misc. Nuclear Plant	E1ENERGY	179,495	85,174	7,299	4,705	67,478	431	77,516	2,326	0	0	0	0	0
47	Total Nuclear Maintenance		1,949,882	888,869	75,613	56,843	733,434	4,461	966,500	24,100	0	0	0	0	0
48	Total Nuclear Power Generation Exp		9,906,161	4,516,394	340,837	1,059,864	3,902,561	20,103	5,651,035	108,634	0	0	0	0	0
49															
50	Other Power Generation														
51	Operation														
52	546 Operation Super & Engineering	D1PROD	25,117	9,037	730	1,112	9,475	43	20,699	233	0	0	0	0	0
53	547 Fuel	E1FUEL	2,689,572	1,442,579	99,242	523,144	1,118,757	5,855	1,053,968	31,630	0	0	0	0	0
54	548 Generation Expense	D1PROD	40,060	14,414	1,165	1,773	15,112	69	33,014	371	0	0	0	0	0
55	549 Misc. Other Power Generation	D1PROD	84,048	30,241	2,444	3,721	31,706	144	69,266	779	0	0	0	0	0
56	550 Rents	D1PROD	3,144	1,131	91	139	1,186	5	2,591	29	0	0	0	0	0
57	Total Other Power Operation		2,841,941	1,497,403	103,672	529,890	1,176,236	6,116	1,179,539	33,043	0	0	0	0	0
58	Maintenance														
59	551 Maint. Supervision & Engineering	D1PROD	271	97	8	12	102	0	223	3	0	0	0	0	0
60	552 Maint. Structures	D1PROD	2,153	775	63	95	812	4	1,775	20	0	0	0	0	0
61	553 Maint. Generation & Elect. Plant - Labor	D1PROD	23,290	8,380	677	1,031	8,786	40	19,193	216	0	0	0	0	0
62	553 Maint. Generation & Elect. Plant	E1ENERGY	178,441	84,674	7,256	4,678	67,082	428	77,061	2,313	0	0	0	0	0
63	553 Maint. Generation & Elect. Plant	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
64	554 Maint. Misc. Other Power - Labor	D1PROD	2,420	871	70	107	913	4	1,994	22	0	0	0	0	0
65	554 Maint. Misc. Other Power	E1ENERGY	27,658	13,124	1,125	725	10,398	66	11,944	358	0	0	0	0	0
66	Total Other Power Maintenance		234,233	107,921	9,199	6,648	88,092	543	112,191	2,932	0	0	0	0	0
67	Total Other Power Generation Exp		3,076,174	1,605,324	112,871	536,538	1,264,328	6,659	1,291,729	35,974	0	0	0	0	0
68															

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Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
69	Other Power Supply														
70	555 Purchased Power	E1FUEL	5,500,273	2,950,128	202,953	1,069,849	2,287,900	11,974	2,155,403	64,686	0	0	0	0	0
71	555 Purchased Power - Noneconcilable	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
72	556 Sys Control & Load Dispatch	DPROD12	75,110	27,966	2,154	5,031	33,533	165	55,129	691	0	0	0	0	0
73	557 Other Expenses	D1PROD	(2,189)	(788)	(64)	(97)	(826)	(4)	(1,804)	(20)	0	0	0	0	0
74	Total Other Power Supply		5,573,195	2,977,306	205,043	1,074,783	2,320,607	12,135	2,208,728	65,356	0	0	0	0	0
75	Total Power Production Expense		8,649,369	4,582,631	317,913	1,611,321	3,584,935	18,794	3,500,458	101,331	0	0	0	0	0
76															
77	Transmission Expense														
78	Operation														
79	560 Operation Super & Engineering	D2TRAN	112,479	40,811	0	4,927	42,427	14	91,538	833	0	0	0	0	0
80	561 Load Dispatching	DTRAN12	249,456	103,033	7,163	12,658	104,363	568	153,077	2,668	0	0	0	0	0
81	562 Station Equipment	D2TRAN	37,307	13,536	0	1,634	14,072	5	30,362	276	0	0	0	0	0
82	563 Overhead Line Expense	D2TRAN	14,896	5,405	0	652	5,619	2	12,122	110	0	0	0	0	0
83	565 Trans of Elect - Other	D2TRAN	422,822	153,411	0	18,521	159,487	52	344,102	3,130	0	0	0	0	0
84	566 Misc Transmission Expense	D2TRAN	397,638	144,274	0	17,418	149,987	49	323,607	2,944	0	0	0	0	0
85	567 Rents	D2TRAN	19,274	6,993	0	844	7,270	2	15,685	143	0	0	0	0	0
86	Total Transmission Operation		1,253,872	467,462	7,163	56,655	483,224	691	970,494	10,103	0	0	0	0	0
87	Maintenance														
88	568 Maintenance Super & Engineering	D2TRAN	4,938	1,792	0	216	1,862	1	4,018	37	0	0	0	0	0
89	569 Maint of Structures	D2TRAN	1,366	496	0	60	515	0	1,112	10	0	0	0	0	0
90	570 Maint of Station Equipment	D2TRAN	30,879	11,204	0	1,353	11,647	4	25,130	229	0	0	0	0	0
91	571 Maint of Overhead Lines	D2TRAN	81,089	29,421	0	3,552	30,586	10	65,992	600	0	0	0	0	0
92	573 Maint of Misc Trans Plant	D2TRAN	3,167	1,149	0	139	1,195	0	2,578	23	0	0	0	0	0
93	Total Transmission Maintenance		121,438	44,061	0	5,320	45,806	15	98,829	899	0	0	0	0	0
94	Total Transmission Expenses		1,375,310	511,523	7,163	61,975	529,030	706	1,069,323	11,002	0	0	0	0	0
95															
96	Distribution Expense														
97	Operation														
98	580 Operation Super & Engineering	EXP_5817	16,004	59	946	19	68	153	15,324	3,253	0	0	0	0	0
99	582 Station Expense	DIST362	72,742	0	4,230	0	0	649	64,007	4,382	0	0	0	0	0
100	583 Overhead Line Expense	DIST3645	24,901	0	1,503	0	0	272	22,941	1,947	0	0	0	0	0
101	584 Underground Line Expense	DIST3667	25,319	0	1,521	0	0	269	23,187	1,920	0	0	0	0	0
102	585 Street Light & Signal Systems	CUST373	0	0	0	0	0	0	0	0	0	0	0	0	0
103	586 Meter Expenses	METER	5,190	416	0	136	476	38	10,893	15,705	0	0	0	0	0
104	587 Customer Installation Expense	DIST36970	1,310	63	402	20	72	7	2,935	2,365	0	0	0	0	0
105	588 Misc Distribution Expenses	EXP_5817	297,402	1,099	17,587	360	1,259	2,836	284,772	60,460	0	0	0	0	0
106	589 Rents	DISTPLT	6,799	2	1,612	1	2	73	6,289	590	0	0	0	0	0
107	Total Distribution Operation		449,665	1,638	27,801	536	1,876	4,296	430,347	90,623	0	0	0	0	0
108	Maintenance														
109	590 Maintenance Super & Engineering	EXP_5918	4	0	5	0	0	0	4	0	0	0	0	0	0
110	591 Maint of Structures	DIST361	65	0	4	0	0	1	57	4	0	0	0	0	0
111	592 Maint of Station Equipment	DIST362	55,322	0	3,217	0	0	494	48,679	3,332	0	0	0	0	0
112	593 Maint of Overhead Lines	DIST3645	227,702	0	13,742	0	0	2,483	209,778	17,806	0	0	0	0	0
113	593 Maint of Overhead Lines	DIST3667	0	0	0	0	0	0	0	0	0	0	0	0	0
114	594 Maint of Underground Lines	DIST3667	33,904	0	2,036	0	0	361	31,050	2,571	0	0	0	0	0
115	595 Maint of Line Transformers	DIST368	381	0	24	0	0	5	364	35	0	0	0	0	0
116	596 Maint of Street Lights	CUST373	0	0	0	0	0	0	0	0	0	0	0	0	0
117	597 Maint of Meters	METER	168	13	0	4	15	1	353	509	0	0	0	0	0
118	598 Maint of Misc Dist Plant	CUST371	0	0	331,929	0	0	0	0	0	0	0	0	0	0
119	Total Distribution Maintenance		317,546	13	350,957	4	15	3,344	290,285	24,257	0	0	0	0	0
120	Total Distribution Expenses		767,211	1,652	378,758	541	1,892	7,640	720,633	114,880	0	0	0	0	0
121															
122	Customer Accounts Expenses														
123	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0	0	0	0	0
124	902 Meter Reading Expense	CUST902	6,002	481	0	157	551	44	12,598	18,163	0	0	0	0	0
125	903 Customer Records & Collect	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
126	903 Customer Records & Collect - Major Accounts Reps	MAJ_ACCT_REPS	1,232	11	0	11	11	22	10,758	0	0	0	0	0	0
127	903 Customer Records & Collect	CUSTSVC	3,682	33	26,244	33	33	66	32,146	231	0	0	0	0	0
127	904 Uncollectible Accounts	UNCOLL_REVS	149,169	69,447	7,106	15,890	0	504	0	3,819	0	0	0	0	0
128	905 Misc Customer Accounts Exp	CUSTOMER	54	0	388	0	0	1	475	3	0	0	0	0	0
129	Total Customer Accounts Expense		160,139	69,972	33,738	16,092	595	636	55,977	22,216	0	0	0	0	0
130															
131	Customer and Information Expenses														
132	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
133	909 Inform & Instruct Adv Exp	CUSTOMER	57	1	406	1	1	1	497	4	0	0	0	0	0
134	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Total Cust Serv & Inform Exp		57	1	406	1	1	1	497	4	0	0	0	0	0

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136															
137	<u>Demonstrating & Selling</u>														
138	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
139	Total Demonstrating & Selling		0	0	0	0	0	0	0	0	0	0	0	0	0
140															
141	<u>Administrative & General Expenses</u>														
142	920 Administrative & General Salaries														
143	Administrative & General Salaries - Customer	CUSTOMER	(0)	0	(0)	0	0	0	(1)	0	0	0	0	0	0
144	Administrative & General Salaries - Production	D1PROD	195,515	70,348	5,685	8,655	73,754	335	161,128	1,812	0	0	0	0	0
145	Administrative & General Salaries - Transmission	D2TRAN	18	7	0	1	7	0	15	0	0	0	0	0	0
146	Administrative & General Salaries - Distribution	DISTPLT	947	0	225	0	0	10	876	82	0	0	0	0	0
147	Administrative & General Salaries - General	LABOR	1,333,990	383,456	117,835	47,230	399,264	4,479	1,120,087	66,620	0	0	0	0	0
148	Total 920 Administrative & General Salaries		1,530,470	453,812	123,744	55,886	473,026	4,824	1,282,106	68,515	0	0	0	0	0
149	921 Office Supplies														
150	Office Supplies - Customer	CUSTOMER	0	0	3	0	0	0	3	0	0	0	0	0	0
151	Office Supplies - Production	D1PROD	18,689	6,724	543	827	7,050	32	15,402	173	0	0	0	0	0
152	Office Supplies - Transmission	D2TRAN	10	4	0	0	4	0	8	0	0	0	0	0	0
153	Office Supplies - Distribution	DISTPLT	98	0	23	0	0	1	91	9	0	0	0	0	0
154	Office Supplies - General	LABOR	183,197	52,660	16,182	6,486	54,831	615	153,822	9,149	0	0	0	0	0
155	Total 921 Office Supplies		201,994	59,388	16,752	7,314	61,885	648	169,325	9,331	0	0	0	0	0
156	923 Total Outside Services														
157	Outside Services - Customer	CUSTOMER	8	0	53	0	0	0	65	0	0	0	0	0	0
158	Outside Services - Production	D1PROD	19,577	7,044	569	867	7,385	34	16,134	181	0	0	0	0	0
159	Outside Services - Transmission	D2TRAN	17	6	0	1	6	0	14	0	0	0	0	0	0
160	Outside Services - Distribution	DISTPLT	1,781	1	422	0	1	19	1,647	155	0	0	0	0	0
161	Outside Services - General	LABOR	656,496	188,710	57,990	23,243	196,490	2,204	551,228	32,786	0	0	0	0	0
162	Total 923 Total Outside Services		677,879	195,761	59,035	24,111	203,882	2,257	569,089	33,122	0	0	0	0	0
163	924 Total Property Insurance														
164	Property Ins - Prod Plant	D1PROD	87,550	31,501	2,546	3,876	33,027	150	72,152	811	0	0	0	0	0
165	Property Ins - Transmission	D2TRAN	(2,308)	(838)	0	(101)	(871)	(0)	(1,879)	(17)	0	0	0	0	0
166	Property Ins - General Plant	LABOR	145,342	41,779	12,839	5,146	43,501	488	122,037	7,258	0	0	0	0	0
167	Total 924 Total Property Insurance		230,584	72,443	15,384	8,921	75,657	638	192,311	8,053	0	0	0	0	0
168	925 Total Injuries & Damages														
169	Injuries & Damages - Customer	CUSTOMER	14	0	96	0	0	0	118	1	0	0	0	0	0
170	Injuries & Damages - Production	D1PROD	47,131	16,958	1,370	2,086	17,779	81	38,841	437	0	0	0	0	0
171	Injuries & Damages - Transmission	D2TRAN	2,684	974	0	118	1,012	0	2,184	20	0	0	0	0	0
172	Injuries & Damages - Distribution	DISTPLT	3,656	1	867	0	1	39	3,382	317	0	0	0	0	0
173	Injuries & Damages - General	LABOR	150,309	43,206	13,277	5,322	44,987	505	126,207	7,507	0	0	0	0	0
174	Total 925 Total Injuries & Damages		203,792	61,139	15,610	7,526	63,780	625	170,732	8,281	0	0	0	0	0
175	926 Total Pensions & Benefits														
176	Employee Benefits - Customer	CUSTOMER	525	5	3,739	5	5	9	4,580	33	0	0	0	0	0
177	Employee Benefits - Production	D1PROD	623,273	224,260	18,122	27,592	235,118	1,068	513,654	5,776	0	0	0	0	0
178	Employee Benefits - Transmission	D2TRAN	93,629	33,971	0	4,101	35,317	11	76,198	693	0	0	0	0	0
179	Employee Benefits - Distribution	DISTPLT	97,109	28	23,022	9	32	1,036	89,826	8,429	0	0	0	0	0
180	Employee Benefits - General	LABOR	311,958	89,672	27,556	11,045	93,369	1,047	261,936	15,579	0	0	0	0	0
181	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	230	2	0	2	2	4	2,004	0	0	0	0	0	0
182	Total 926 Total Pensions & Benefits		1,126,722	347,938	72,439	42,754	363,843	3,176	948,197	30,511	0	0	0	0	0
183	928 Total Regulatory Commission														
184	Regulatory Commission - Production	D1PROD	182,078	65,514	5,294	8,060	68,686	312	150,055	1,687	0	0	0	0	0
185	Regulatory Commission - General	LABOR	(616)	(177)	(54)	(22)	(184)	(2)	(517)	(31)	0	0	0	0	0
186	Total 928 Total Regulatory Commission		181,462	65,337	5,240	8,039	68,501	310	149,538	1,657	0	0	0	0	0
187	930 1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
188	930 2 Total Misc General														
189	Misc General - Customer	CUSTDEPINT	8	0	56	0	0	0	69	1	0	0	0	0	0
190	Misc General - Production	D1PROD	804,687	289,534	23,397	35,623	303,553	1,379	663,161	7,458	0	0	0	0	0
191	Misc General - Transmission	D2TRAN	(7)	(3)	0	(0)	(3)	0	(6)	(0)	0	0	0	0	0
192	Misc General - Other	LABOR	137,768	39,602	12,170	4,878	41,234	463	115,678	6,880	0	0	0	0	0
193	Total 930 2 Total Misc General		942,456	329,134	35,623	40,500	344,785	1,842	778,902	14,338	0	0	0	0	0
194	Total 930 Total Misc General Expense		942,456	329,134	35,623	40,500	344,785	1,842	778,902	14,338	0	0	0	0	0
195	931 Rents														
196	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Rents - Distribution	DISTPLT	2	0	1	0	0	0	2	0	0	0	0	0	0
200	Rents - General	LABOR	11,314	3,252	999	401	3,386	38	9,500	565	0	0	0	0	0
201	Total 931 Rents		11,316	3,252	1,000	401	3,386	38	9,502	565	0	0	0	0	0
202	935 Maint of General Plant														
203	Maint of General Plant - Customer	CUSTOMER	6	0	40	0	0	0	49	0	0	0	0	0	0

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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
204	Maint of General Plant - Transmission	D2TRAN	6,536	2,371	0	286	2,465	1	5,319	48	0	0	0	0	0
205	Maint of General Plant - Distribution	DISTPLT	40	0	10	0	0	0	37	4	0	0	0	0	0
206	Maint of General Plant - Other	LABOR	267,796	76,978	23,655	9,481	80,152	899	224,856	13,374	0	0	0	0	0
207	Total 935 Maint of General Plant		274,378	79,350	23,704	9,768	82,617	900	230,261	13,426	0	0	0	0	0
208															
209	Total Admin & General Expense		5,381,055	1,667,553	368,532	205,219	1,741,361	15,258	4,499,962	187,799	0	0	0	0	0
210															
211															
212	Total Operation & Maintenance Exp - As Requested		38,763,881	17,793,470	1,908,227	4,964,597	14,865,764	90,329	20,890,278	692,758	0	0	0	0	0
213															
214	DEPRECIATION AND AMORTIZATION EXPENSE														
215															
216	403 Depreciation Expense														
217	Steam Production														
218	310 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
219	311 Structures and Improvements	D1PROD	49,668	17,871	1,444	2,199	18,736	85	40,933	460	0	0	0	0	0
220	312 Boiler Plant Equipment	D1PROD	241,944	87,054	7,035	10,711	91,269	415	199,392	2,242	0	0	0	0	0
221	313 Engines / Engine Driven Gen	D1PROD	124,754	44,888	3,627	5,523	47,061	214	102,813	1,156	0	0	0	0	0
222	314 Turbo generator Units	D1PROD	194,492	69,980	5,655	8,610	73,368	333	160,285	1,802	0	0	0	0	0
223	315 Accessory Electric Equip	D1PROD	36,746	13,222	1,068	1,627	13,862	63	30,284	341	0	0	0	0	0
224	316 Misc Power Plant Equip	D1PROD	75,033	26,998	2,182	3,322	28,305	129	61,836	695	0	0	0	0	0
225	Deprec Adjustment	D1PROD	(9)	(3)	(0)	(0)	(4)	(0)	(8)	(0)	0	0	0	0	0
226	Total Steam Production Deprec Exp		722,629	260,009	21,011	31,990	272,598	1,239	595,535	6,697	0	0	0	0	0
227															
228	Nuclear Production														
229	303 Misc Intangible Plant	D1PROD	64,575	23,235	1,878	2,859	24,360	111	53,218	598	0	0	0	0	0
230	320 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
231	321 Structures and Improvements	D1PROD	629,623	226,545	18,307	27,873	237,514	1,079	518,887	5,835	0	0	0	0	0
232	322 Reactor Plant Equipment	D1PROD	879,831	316,572	25,582	38,949	331,900	1,508	725,089	8,154	0	0	0	0	0
233	323 Turbogenerator units	D1PROD	287,478	103,438	8,359	12,726	108,446	493	236,917	2,664	0	0	0	0	0
234	324 Accessory Electric Equip	D1PROD	182,058	65,506	5,294	8,060	68,678	312	150,038	1,687	0	0	0	0	0
235	325 Misc Power Plant Equip	D1PROD	(488,404)	(175,733)	(14,201)	(21,621)	(184,241)	(837)	(402,505)	(4,526)	0	0	0	0	0
236	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
237	353 Station Equipment	D1PROD	17,184	6,183	500	761	6,482	29	14,161	159	0	0	0	0	0
238	354 Towers and Fixtures	D1PROD	2,336	841	68	103	881	4	1,925	22	0	0	0	0	0
239	356 O H Conductors & Devices	D1PROD	287	103	8	13	108	0	236	3	0	0	0	0	0
240	391 Office Furniture & Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
241	392 Transportation Equipment	D1PROD	4,601	1,656	134	204	1,736	8	3,792	43	0	0	0	0	0
242	396 Power Operated Equipment	D1PROD	6,255	2,251	182	277	2,360	11	5,155	58	0	0	0	0	0
243	397 Communication Equipment	D1PROD	5,372	1,933	156	238	2,027	9	4,428	50	0	0	0	0	0
244	Deprec Adjustment	D1PROD	(246,512)	(88,698)	(7,168)	(10,913)	(92,992)	(423)	(203,156)	(2,285)	0	0	0	0	0
245	Total Nuclear Production Deprec Exp		1,344,686	483,831	39,098	59,528	507,257	2,305	1,108,186	12,462	0	0	0	0	0
246															
247	Other Production														
248	340 Land and Land Rights														
249	341 Structures and Improvements	D1PROD	156,469	56,299	4,550	6,927	59,025	268	128,949	1,450	0	0	0	0	0
250	342 Fuel Holder, Producer & Acc	D1PROD	30,122	10,838	876	1,334	11,363	52	24,825	279	0	0	0	0	0
251	343 Prime movers	D1PROD	563,150	202,627	16,374	24,930	212,438	965	464,105	5,219	0	0	0	0	0
252	344 Generators	D1PROD	53,832	19,369	1,565	2,383	20,307	92	44,364	499	0	0	0	0	0
253	345 Accessory Plant Equipment	D1PROD	42,375	15,247	1,232	1,876	15,985	73	34,922	393	0	0	0	0	0
254	346 Misc Power Plant Equipment	D1PROD	4,530	1,630	132	201	1,709	8	3,733	42	0	0	0	0	0
255	Deprec Adjustment	D1PROD	(264)	(95)	(8)	(12)	(99)	(0)	(217)	(2)	0	0	0	0	0
256	Total Other Production Deprec Exp		850,213	305,915	24,721	37,638	320,727	1,457	700,680	7,879	0	0	0	0	0
257															
258	Total Production Deprec Exp		2,917,527	1,049,756	84,831	129,157	1,100,582	5,001	2,404,401	27,039	0	0	0	0	0
259															
260	Transmission														
261	350 Land and Land Rights	D2TRAN	8,190	2,971	0	359	3,089	1	6,665	61	0	0	0	0	0
262	352 Structures and Improvements	D2TRAN	8,439	3,062	0	370	3,183	1	6,868	62	0	0	0	0	0
263	353 Station Equipment	D2TRAN	104,640	37,966	0	4,584	39,470	13	85,159	775	0	0	0	0	0
264	354 Towers and Fixtures	D2TRAN	21,931	7,957	0	961	8,272	3	17,848	162	0	0	0	0	0
265	355 Poles and Fixtures	D2TRAN	138,333	50,191	0	6,060	52,179	17	112,579	1,024	0	0	0	0	0
266	356 O H Conductors & Devices	D2TRAN	83,211	30,191	0	3,645	31,387	10	67,719	616	0	0	0	0	0
267	359 Roads and Trails	D2TRAN	1,395	506	0	61	526	0	1,136	10	0	0	0	0	0
268	Deprec Adjustment	D2TRAN	(565)	(205)	0	(25)	(213)	(0)	(460)	(4)	0	0	0	0	0
269	Total Transmission Depreciation Exp		365,575	132,641	0	16,014	137,893	45	297,513	2,706	0	0	0	0	0
270															
271	Distribution														

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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
272	360 Land and Land Rights	D3DIST	1,961	0	114	0	0	17	1,725	118	0	0	0	0	0
273	361 Structures and Improvements	D3DIST	11,244	0	654	0	0	100	9,894	677	0	0	0	0	0
274	362 Station Equipment	D3DIST	137,089	0	7,973	0	0	1,223	120,627	8,258	0	0	0	0	0
275	364 Poles, Towers & Fixtures	DIST364	0	0	0	0	0	0	0	0	0	0	0	0	0
276	364 Poles, Towers & Fixtures - Primary	D9DIST	82,187	0	4,780	0	0	733	72,318	4,951	0	0	0	0	0
277	364 Poles, Towers & Fixtures - Secondary	D10DIST	24,986	0	1,773	0	0	512	28,024	4,127	0	0	0	0	0
278	365 O H Conductors & Devices	DIST365	0	0	0	0	0	0	0	0	0	0	0	0	0
279	365 O H Conductors & Devices - Primary	D4DIST	76,639	0	4,457	0	0	684	67,436	4,616	0	0	0	0	0
280	365 O H Conductors & Devices - Secondary	D6DIST	6,711	0	476	0	0	138	7,527	1,108	0	0	0	0	0
281	366 U G Conduits	DIST366	0	0	0	0	0	0	0	0	0	0	0	0	0
282	366 U G Conduits - Primary	D7DIST	57,805	0	3,362	0	0	516	50,863	3,482	0	0	0	0	0
283	366 U G Conduits - Secondary	D8DIST	14,336	0	1,017	0	0	294	16,079	2,368	0	0	0	0	0
284	367 U G Conductors & Devices	DIST367	0	0	0	0	0	0	0	0	0	0	0	0	0
285	367 U G Conductors & Devices - Primary	D7DIST	138,538	0	8,057	0	0	1,236	121,903	8,345	0	0	0	0	0
286	367 U G Conductors & Devices - Secondary	D8DIST	14,401	0	1,022	0	0	295	16,153	2,379	0	0	0	0	0
287	368 Line Transformers	DIST368	0	0	0	0	0	0	0	0	0	0	0	0	0
288	368 Line Transformers - Primary	D5DIST-PRIM	124,597	0	7,246	0	0	1,112	109,635	7,505	0	0	0	0	0
289	368 Line Transformers - Secondary	D5DIST-SEC	62,663	0	4,447	0	0	1,285	70,284	10,350	0	0	0	0	0
290	369 Service Drops	SDI	1,636	0	1,241	0	0	3	4,003	11	0	0	0	0	0
291	370 Meters	METER	4,634	371	0	122	425	34	9,727	14,024	0	0	0	0	0
292	371 Install on Cust Premises	CUST371	0	0	244,404	0	0	0	0	0	0	0	0	0	0
293	373 Street Light & Signal Sys	CUST373	0	0	0	0	0	0	0	0	0	0	0	0	0
294	107 Transfer to 101	DISTPLT	(3,218)	(1)	(763)	(0)	(1)	(34)	(2,976)	(279)	0	0	0	0	0
295	Total Distribution Depreciation Exp		756,208	370	290,262	121	424	8,149	703,222	72,040	0	0	0	0	0
296															
297	General Plant														
298	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
299	390 Structures and Improvements	LABOR	68,031	19,556	6,009	2,409	20,362	228	57,122	3,398	0	0	0	0	0
300	391 Office Furniture & Equip	LABOR	150,098	43,146	13,259	5,314	44,925	504	126,030	7,496	0	0	0	0	0
301	392 Transportation Equipment	LABOR	121,683	34,978	10,749	4,308	36,420	409	102,172	6,077	0	0	0	0	0
302	393 Store Equipment	LABOR	93	27	8	3	28	0	78	5	0	0	0	0	0
303	394 Tools, Shop & Garage Equip	D1PROD	19	7	1	1	7	0	16	0	0	0	0	0	0
304	394 Tools, Shop & Garage Equip	LABOR	6,075	1,746	537	215	1,818	20	5,101	303	0	0	0	0	0
305	395 Laboratory Equipment	LABOR	10,676	3,069	943	378	3,195	36	8,964	533	0	0	0	0	0
306	396 Power Operated Equipment	D1PROD	218	79	6	10	82	0	180	2	0	0	0	0	0
307	396 Power Operated Equipment	LABOR	7,626	2,192	674	270	2,282	26	6,403	381	0	0	0	0	0
308	397 Communication Equipment	D1PROD	216	78	6	10	82	0	178	2	0	0	0	0	0
309	397 Communication Equipment	LABOR	68,190	19,601	6,023	2,414	20,409	229	57,256	3,405	0	0	0	0	0
310	398 Misc Equipment	LABOR	10,214	2,936	902	362	3,057	34	8,576	510	0	0	0	0	0
311	Total General Plant Depreciation Exp		443,139	127,414	39,117	15,693	132,667	1,487	372,076	22,112	0	0	0	0	0
312															
313	Total 403 Depreciation Expense		4,482,450	1,310,180	414,209	160,985	1,371,567	14,681	3,777,212	123,897	0	0	0	0	0
314															
315	403 1 Depreciation Expense - ARO														
316	317 - Asset Retirement Costs - Steam Prod	D1PROD	(1,545)	(556)	(45)	(68)	(583)	(3)	(1,273)	(14)	0	0	0	0	0
317	326 - Asset Retirement Costs - Nuclear Prod	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
318	347 - Asset Retirement Costs - Other Prod	D1PROD	28	10	1	1	10	0	23	0	0	0	0	0	0
319	Total A403 1 Depreciation Expense - ARO		(1,517)	(546)	(44)	(67)	(572)	(3)	(1,250)	(14)	0	0	0	0	0
320															
321	Total 403 & 403 1 Deprec Exp		4,480,933	1,309,634	414,165	160,918	1,370,995	14,678	3,775,962	123,883	0	0	0	0	0
322															
323	404 Amortization Expense (Intangible)														
324	Computer Software Rental - Prod	D1PROD	11,483	4,132	334	508	4,332	20	9,463	106	0	0	0	0	0
325	Computer Software Rental - Trans	D2TRAN	14,255	5,172	0	624	5,377	2	11,601	106	0	0	0	0	0
326	Computer Software Rental - Dist	D10DIST	0	0	0	0	0	0	0	0	0	0	0	0	0
327	Computer Software Rental - Cust	CUSTOMER	20	0	141	0	0	0	173	1	0	0	0	0	0
328	Computer Software Rental - General	DISTPLT	36,150	10	8,570	3	12	386	33,439	3,138	0	0	0	0	0
329	Computer Software Rental - General	LABOR	175,166	50,352	15,473	6,202	52,427	588	147,078	8,748	0	0	0	0	0
330	Total 404 Amortization Expense		237,073	59,666	24,518	7,338	62,148	995	201,754	12,099	0	0	0	0	0
331															
332	Total Deprec & Amort Exp (403, 403 1, 404)		4,718,006	1,369,300	438,683	168,256	1,433,143	15,674	3,977,716	135,982	0	0	0	0	0
333															
334	Other Depreciable Expenses														
335	411 1 Accretion Expense/Decommissioning	D1PROD	370,330	133,248	10,768	16,394	139,700	635	305,197	3,432	0	0	0	0	0
336	Total Other Depreciable Expenses		370,330	133,248	10,768	16,394	139,700	635	305,197	3,432	0	0	0	0	0
337															
338	Total Depreciation & Amortization Expenses		5,088,336	1,502,549	449,450	184,650	1,572,843	16,309	4,282,914	139,414	0	0	0	0	0
339															

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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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340	AXES OTHER THAN INCOME TAXES & OTHER EXPENSES - PRESENT														
341															
342	Taxes Other Than Federal Income Tax														
343															
344	Non-Revenue Related														
345															
346															
347	Ad Valorem														
348	408 13 Taxes Oth-AZ Property Taxes	D1PROD	584,977	210,481	17,009	25,896	220,672	1,003	482,093	5,421	0	0	0	0	0
349	408 13 Taxes Oth-AZ Property Taxes	D2TRAN	16,198	5,877	0	710	6,110	2	13,182	120	0	0	0	0	0
350	408 12 Taxes Oth-NM Property Taxes	D1PROD	4,822	1,735	140	213	1,819	8	3,974	45	0	0	0	0	0
351	408 12 Taxes Oth-NM Property Taxes	GROSSPLT	293,198	82,172	21,259	10,082	86,000	1,022	247,826	8,035	0	0	0	0	0
352	408 11 Taxes Oth-TX Property Taxes	GROSSPLT	684,107	191,728	49,603	23,523	200,660	2,385	578,242	18,747	0	0	0	0	0
353	Total Ad Valorem		1,583,302	491,993	88,011	60,425	515,261	4,420	1,325,317	32,368	0	0	0	0	0
354															
355	Payroll Taxes														
356	408 132 Taxes Oth-PV Payroll Taxes	D1PROD	206,283	74,223	5,998	9,132	77,816	354	170,002	1,912	0	0	0	0	0
357	408 101 Taxes Oth-EPE Payroll Taxes	LABOR	259,058	74,466	22,883	9,172	77,536	870	217,519	12,938	0	0	0	0	0
358	408 122 Taxes Oth-NM Other Taxes Trans	D2TRAN	(818)	(297)	0	(36)	(309)	(0)	(666)	(6)	0	0	0	0	0
359	408 127 Taxes Oth-FC Payroll Taxes	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
360	Total Payroll Taxes		464,523	148,392	28,881	18,268	155,044	1,223	386,855	14,843	0	0	0	0	0
361															
362	Franchise/Margin Tax														
363	Other States		0	0	0	0	0	0	0	0	0	0	0	0	0
364															
365	Other Taxes														
366	Total Sales and use tax	GROSSPLT	730	205	53	25	214	3	617	20	0	0	0	0	0
367	Other States - Compensating	GROSSPLT	234	66	17	8	69	1	198	6	0	0	0	0	0
368															
369	Subtotal		2,048,789	640,655	116,962	78,726	670,587	5,647	1,712,988	47,238	0	0	0	0	0
370															
371	Revenue Related														
372															
373	State Gross Receipts														
374	Texas	SALES_REVS	983,484	382,090	59,000	87,426	342,988	2,770	650,508	21,023	0	0	0	0	0
375															
376	Local Occupation/Street Rental														
377	Texas	SALES_REVS	1,926,616	748,503	115,579	171,265	671,903	5,427	1,274,326	41,183	0	0	0	0	0
378															
379	PUC Assessment														
380	Texas	SALES_REVS	93,867	36,468	5,631	8,344	32,736	264	62,087	2,006	0	0	0	0	0
381															
382	Current State Income Tax														
383	New Mexico Current State Income Tax														
384		D1PROD	377	348	(12)	91	244	0	(152)	(1)	0	0	0	0	0
385		DISTPLT	(94)	(0)	24	(0)	(0)	(1)	43	1	0	0	0	0	0
386		E2ENERGY	(5,253)	(7,220)	206	(5,595)	(3,752)	(8)	1,007	10	0	0	0	0	0
387		GROSSPLT	32,032	23,008	(2,470)	6,031	16,132	76	(13,247)	(137)	0	0	0	0	0
388		LABOR	(767)	(565)	72	(149)	(394)	(2)	315	6	0	0	0	0	0
389		NETPLT	(43,282)	(30,815)	3,141	(8,084)	(21,615)	(107)	17,913	184	0	0	0	0	0
390	Total New Mexico Current State Income Tax		(16,986)	(15,245)	961	(7,704)	(9,384)	(40)	5,879	63	0	0	0	0	0
391															
392	Texas Current State Income Tax														
393		D1PROD	1,824	547	(95)	9	749	1	2,025	33	0	0	0	0	0
394		DISTPLT	(318)	(0)	135	(0)	(0)	(1)	(396)	(54)	0	0	0	0	0
395		E2ENERGY	39,074	17,457	(2,583)	875	17,697	33	20,628	905	0	0	0	0	0
396		GROSSPLT	(2,748,670)	(641,667)	357,104	(10,885)	(877,833)	(3,721)	(3,129,882)	(148,423)	0	0	0	0	0
397		LABOR	2,758	660	(437)	11	899	4	3,120	271	0	0	0	0	0
398		NETPLT	2,800,408	648,005	(342,369)	11,000	886,842	3,920	3,191,364	150,299	0	0	0	0	0
399	Total Texas Current State Income Tax		95,076	25,002	11,756	1,011	28,353	235	86,858	3,031	0	0	0	0	0
400															
401	Arizona Current State Income Tax														
402		D1PROD	(6,175)	(721)	1,266	141	(2,119)	(2)	(15,896)	(48)	0	0	0	0	0
403		DISTPLT	1,389	0	(2,322)	(0)	0	3	4,013	100	0	0	0	0	0
404		E2ENERGY	15,314	2,665	(3,985)	(1,542)	5,796	8	18,746	150	0	0	0	0	0
405		GROSSPLT	(326,434)	(29,686)	166,920	5,810	(87,120)	(264)	(861,905)	(7,451)	0	0	0	0	0
406		LABOR	6,194	578	(3,859)	(114)	1,687	5	16,246	258	0	0	0	0	0
407		NETPLT	324,136	29,218	(155,969)	(5,722)	85,780	271	856,527	7,354	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
408	Total Arizona Current State Income Tax		14,424	2,054	2,051	(1,426)	4,024	21	17,732	363	0	0	0	0	0
409															
410	Subtotal		3,096,482	1,178,872	194,977	258,917	1,070,620	8,677	2,097,390	67,669	0	0	0	0	0
411															
412	Deferred State Income Tax														
413	New Mexico Deferred State Income Tax														
414		D1PROD	(3,272)	(1,177)	(95)	(145)	(1,234)	(6)	(2,696)	(30)	0	0	0	0	0
415		DISTPLT	815	0	193	0	0	9	754	71	0	0	0	0	0
416		E2ENERGY	45,533	24,422	1,680	8,857	18,940	99	17,843	536	0	0	0	0	0
417		GROSSPLT	(277,675)	(77,822)	(20,133)	(9,548)	(81,447)	(968)	(234,705)	(7,609)	0	0	0	0	0
418		LABOR	6,646	1,910	587	235	1,989	22	5,580	332	0	0	0	0	0
419		NETPLT	375,195	104,229	25,600	12,797	109,126	1,352	317,389	10,219	0	0	0	0	0
420	Total New Mexico Deferred State Income Tax		147,243	51,563	7,832	12,196	47,375	509	104,166	3,518	0	0	0	0	0
421	Texas Deferred State Income Tax														
422		D1PROD	742	267	22	33	280	1	611	7	0	0	0	0	0
423		DISTPLT	(129)	(0)	(31)	(0)	(0)	(1)	(120)	(11)	0	0	0	0	0
424		E2ENERGY	15,897	8,526	587	3,092	6,612	35	6,229	187	0	0	0	0	0
425		GROSSPLT	(1,118,254)	(313,403)	(81,081)	(38,452)	(328,003)	(3,899)	(945,206)	(30,645)	0	0	0	0	0
426		LABOR	1,122	323	99	40	336	4	942	56	0	0	0	0	0
427		NETPLT	1,139,303	316,498	77,736	38,859	331,369	4,107	963,773	31,032	0	0	0	0	0
428	Total Texas Deferred State Income Tax		38,680	12,211	(2,669)	3,572	10,594	247	26,231	626	0	0	0	0	0
429	Arizona Deferred State Income Tax														
430		D1PROD	(5,260)	(1,893)	(153)	(233)	(1,984)	(9)	(4,335)	(49)	0	0	0	0	0
431		DISTPLT	1,183	0	281	0	0	13	1,095	103	0	0	0	0	0
432		E2ENERGY	13,046	6,997	481	2,538	5,427	28	5,112	153	0	0	0	0	0
433		GROSSPLT	(278,087)	(77,937)	(20,163)	(9,562)	(81,568)	(970)	(235,053)	(7,621)	0	0	0	0	0
434		LABOR	5,277	1,517	466	187	1,579	18	4,431	264	0	0	0	0	0
435		NETPLT	276,129	76,709	18,840	9,418	80,313	995	233,586	7,521	0	0	0	0	0
436	Total Arizona Deferred State Income Tax		12,288	5,394	(248)	2,348	3,767	76	4,836	371	0	0	0	0	0
437															
438	Subtotal		198,211	69,168	4,915	18,115	61,736	831	135,232	4,515	0	0	0	0	0
439															
440	Total Taxes Other Than Federal Income Tax		5,343,482	1,888,696	316,854	355,758	1,802,944	15,155	3,945,610	119,422	0	0	0	0	0
441															
442	Federal Current														
443		D1PROD	(12,471)	(10,352)	(38)	(2,559)	(8,001)	(2)	567	38	0	0	0	0	0
444		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
445		DIST361	0	0	0	0	0	0	0	0	0	0	0	0	0
446		DISTPLT	(964)	(1,208)	(1)	(30)	(1)	(1)	(1)	62	35	0	0	0	0
447		E2ENERGY	(129,350)	(160,063)	(500)	(116,604)	(91,506)	(23)	2,797	503	0	0	0	0	0
448		GROSSPLT	(118,711)	(76,757)	(902)	(18,918)	(59,218)	(33)	5,537	1,075	0	0	0	0	0
449		LABOR	(1,277)	(847)	(12)	(209)	(650)	(0)	59	21	0	0	0	0	0
450		NETPLT	(253,008)	(162,157)	(1,808)	(39,993)	(125,151)	(73)	11,810	2,278	0	0	0	0	0
451	Total Federal Current		(516,024)	(410,177)	(3,289)	(178,283)	(284,526)	(132)	20,832	3,951	0	0	0	0	0
452															
453	Federal Deferred														
454		D1PROD	96,512	34,726	2,806	4,273	36,407	165	79,538	894	0	0	0	0	0
455		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
456		DIST361	0	0	0	0	0	0	0	0	0	0	0	0	0
457		DISTPLT	9,346	3	2,216	1	3	100	8,645	811	0	0	0	0	0
458		E2ENERGY	1,001,054	536,925	36,938	194,713	416,400	2,179	392,285	11,773	0	0	0	0	0
459		GROSSPLT	918,715	257,480	66,613	31,590	269,475	3,203	776,545	25,177	0	0	0	0	0
460		LABOR	9,880	2,840	873	350	2,957	33	8,296	493	0	0	0	0	0
461		NETPLT	1,958,054	543,947	133,600	66,784	569,505	7,058	1,656,380	53,333	0	0	0	0	0
462	Total Federal Deferred		3,993,561	1,375,921	243,045	297,711	1,294,746	12,739	2,921,689	92,482	0	0	0	0	0
463															
464	Total Federal Income Tax		3,477,537	965,745	239,756	119,428	1,010,220	12,607	2,942,521	96,432	0	0	0	0	0
465															
466	Contributions and Donations		0	0	0	0	0	0	0	0	0	0	0	0	0
467	Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Total Operating Expenses		52,673,236	22,150,459	2,914,287	5,624,432	19,251,771	134,399	32,061,322	1,048,026	0	0	0	0	0

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
1	OPERATIONS AND MAINTENANCE EXPENSE								
2	Power Production Expenses								
3	Steam Power Generation Expense								
4	Operations Expense								
5	411 8 Gains from Disposition of Allowances	NETPLT	0	0	0	0	0	0	0
6	500 Operation & Supervision	D1PROD	0	0	0	0	0	0	0
7	501 Fuel	E1FUEL	0	0	0	0	0	0	0
8	501 Fuel - Coal Reclamation	E2ENERGY	0	0	0	0	0	0	0
9	502 Steam Expenses - Labor	D1PROD	0	0	0	0	0	0	0
10	502 Steam Expenses	E1ENERGY	0	0	0	0	0	0	0
11	502 Steam Expenses - Fuel	E1FUEL	0	0	0	0	0	0	0
12	505 Electric Expenses - Labor	D1PROD	0	0	0	0	0	0	0
13	505 Electric Expenses	E1ENERGY	0	0	0	0	0	0	0
14	506 Misc Steam Power Expenses - Labor	D1PROD	0	0	0	0	0	0	0
15	506 Misc Steam Power Expenses	E1ENERGY	0	0	0	0	0	0	0
16	507 Rents	D1PROD	0	0	0	0	0	0	0
17	509 Allowances	E1FUEL	0	0	0	0	0	0	0
18	Total Steam Operation		0	0	0	0	0	0	0
19	Maintenance								
20	510 Maint Super & Eng	D1PROD	0	0	0	0	0	0	0
21	511 Maint of Structures	D1PROD	0	0	0	0	0	0	0
22	512 Maint of Boiler Plant - Labor	D1PROD	0	0	0	0	0	0	0
23	512 Maint of Boiler Plant	E1ENERGY	0	0	0	0	0	0	0
24	513 Maint of Electric Plant - Labor	D1PROD	0	0	0	0	0	0	0
25	513 Maint of Electric Plant	E1ENERGY	0	0	0	0	0	0	0
26	514 Maint of Misc Steam Plant - Labor	D1PROD	0	0	0	0	0	0	0
27	514 Maint of Misc Steam Plant	E1ENERGY	0	0	0	0	0	0	0
28	Total Steam Maintenance		0	0	0	0	0	0	0
29	Total Steam Power Generation Exp		0	0	0	0	0	0	0
30									
31	Nuclear Power Generation								
32	Operation - Nuclear								
33	517 Operation Supervision	D1PROD	0	0	0	0	0	0	0
34	518 Nuclear Fuel	E1FUEL	0	0	0	0	0	0	0
35	519 Coolants and Water	D1PROD	0	0	0	0	0	0	0
36	520 Steam Expenses	D1PROD	0	0	0	0	0	0	0
37	523 Electric Expenses	D1PROD	0	0	0	0	0	0	0
38	524 Misc Nuclear Power Expense	D1PROD	0	0	0	0	0	0	0
39	525 Rents	D1PROD	0	0	0	0	0	0	0
40	Total Allocable Nuclear Operation		0	0	0	0	0	0	0
41	Maintenance Allocable Nuclear								
42	528 Maint Supervision	D1PROD	0	0	0	0	0	0	0
43	529 Maint of Structures	D1PROD	0	0	0	0	0	0	0
44	530 Maint of Reactor Plant	E1ENERGY	0	0	0	0	0	0	0
45	531 Maint of Electric Plant	E1ENERGY	0	0	0	0	0	0	0
46	532 Maint of Misc Nuclear Plant	E1ENERGY	0	0	0	0	0	0	0
47	Total Nuclear Maintenance		0	0	0	0	0	0	0
48	Total Nuclear Power Generation Exp		0	0	0	0	0	0	0
49									
50	Other Power Generation								
51	Operation								
52	546 Operation Super & Engineering	D1PROD	0	0	0	0	0	0	0
53	547 Fuel	E1FUEL	0	0	0	0	0	0	0
54	548 Generation Expense	D1PROD	0	0	0	0	0	0	0
55	549 Misc Other Power Generation	D1PROD	0	0	0	0	0	0	0
56	550 Rents	D1PROD	0	0	0	0	0	0	0
57	Total Other Power Operation		0	0	0	0	0	0	0
58	Maintenance								
59	551 Maint Supervision & Engineering	D1PROD	0	0	0	0	0	0	0
60	552 Maint Structures	D1PROD	0	0	0	0	0	0	0
61	553 Maint Generation & Elect Plant - Labor	D1PROD	0	0	0	0	0	0	0
62	553 Maint Generation & Elect Plant	E1ENERGY	0	0	0	0	0	0	0
63	553 Maint Generation & Elect Plant	E2ENERGY	0	0	0	0	0	0	0
64	554 Maint Misc Other Power - Labor	D1PROD	0	0	0	0	0	0	0
65	554 Maint Misc Other Power	E1ENERGY	0	0	0	0	0	0	0
66	Total Other Power Maintenance		0	0	0	0	0	0	0
67	Total Other Power Generation Exp		0	0	0	0	0	0	0
68									

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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

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Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
69	Other Power Supply								
70	555 Purchased Power	E1FUEL	0	0	0	0	0	0	0
71	555 Purchased Power - Noneconcilable	E2ENERGY	0	0	0	0	0	0	0
72	556 Sys Control & Load Dispatch	DPROD12	0	0	0	0	0	0	0
73	557 Other Expenses	D1PROD	0	0	0	0	0	0	0
74	Total Other Power Supply		0	0	0	0	0	0	0
75	Total Power Production Expense		0	0	0	0	0	0	0
76									
77	Transmission Expense								
78	Operation								
79	560 Operation Super & Engineering	D2TRAN	0	0	0	0	0	0	0
80	561 Load Dispatching	DTRAN12	0	0	0	0	0	0	0
81	562 Station Equipment	D2TRAN	0	0	0	0	0	0	0
82	563 Overhead Line Expense	D2TRAN	0	0	0	0	0	0	0
83	565 Trans of Elect - Other	D2TRAN	0	0	0	0	0	0	0
84	566 Misc Transmission Expense	D2TRAN	0	0	0	0	0	0	0
85	567 Rents	D2TRAN	0	0	0	0	0	0	0
86	Total Transmission Operation		0	0	0	0	0	0	0
87	Maintenance								
88	568 Maintenance Super & Engineering	D2TRAN	0	0	0	0	0	0	0
89	569 Maint of Structures	D2TRAN	0	0	0	0	0	0	0
90	570 Maint of Station Equipment	D2TRAN	0	0	0	0	0	0	0
91	571 Maint of Overhead Lines	D2TRAN	0	0	0	0	0	0	0
92	573 Maint of Misc Trans Plant	D2TRAN	0	0	0	0	0	0	0
93	Total Transmission Maintenance		0	0	0	0	0	0	0
94	Total Transmission Expenses		0	0	0	0	0	0	0
95									
96	Distribution Expense								
97	Operation								
98	580 Operation Super & Engineering	EXP_5817	0	0	0	0	0	0	0
99	582 Station Expense	DIST362	0	0	0	0	0	0	0
100	583 Overhead Line Expense	DIST3645	0	0	0	0	0	0	0
101	584 Underground Line Expense	DIST3667	0	0	0	0	0	0	0
102	585 Street Light & Signal Systems	CUST373	0	0	0	0	0	0	0
103	586 Meter Expenses	METER	0	0	0	0	0	0	0
104	587 Customer Installation Expense	DIST36970	0	0	0	0	0	0	0
105	588 Misc Distribution Expenses	EXP_5817	0	0	0	0	0	0	0
106	589 Rents	DISTPLT	0	0	0	0	0	0	0
107	Total Distribution Operation		0	0	0	0	0	0	0
108	Maintenance								
109	590 Maintenance Super & Engineering	EXP_5918	0	0	0	0	0	0	0
110	591 Maint of Structures	DIST361	0	0	0	0	0	0	0
111	592 Maint of Station Equipment	DIST362	0	0	0	0	0	0	0
112	593 Maint of Overhead Lines	DIST3645	0	0	0	0	0	0	0
113	593 Maint of Overhead Lines	DIST3667	0	0	0	0	0	0	0
114	594 Maint of Underground Lines	DIST3667	0	0	0	0	0	0	0
115	595 Maint of Line Transformers	DIST368	0	0	0	0	0	0	0
116	596 Maint of Street Lights	CUST373	0	0	0	0	0	0	0
117	597 Maint of Meters	METER	0	0	0	0	0	0	0
118	598 Maint of Misc Dist Plant	CUST371	0	0	0	0	0	0	0
119	Total Distribution Maintenance		0	0	0	0	0	0	0
120	Total Distribution Expenses		0	0	0	0	0	0	0
121									
122	Customer Accounts Expenses								
123	901 Supervision	EXP_9023	0	0	0	0	0	0	0
124	902 Meter Reading Expense	CUST902	0	0	0	0	0	0	0
125	903 Customer Records & Collect	CUSTOMER	0	0	0	0	0	0	0
126	903 Customer Records & Collect - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0
127	903 Customer Records & Collect	CUSTSVC	0	0	0	0	0	0	0
127	904 Uncollectible Accounts	UNCOLL_REVS	0	0	0	0	0	0	0
128	905 Misc Customer Accounts Exp	CUSTOMER	0	0	0	0	0	0	0
129	Total Customer Accounts Expense		0	0	0	0	0	0	0
130									
131	Customer and Information Expenses								
132	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0
133	909 Inform & Instruct Adv Exp	CUSTOMER	0	0	0	0	0	0	0
134	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0
135	Total Cust Serv & Inform Exp		0	0	0	0	0	0	0

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136									
137	<u>Demonstrating & Selling</u>								
138	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0
139	Total Demonstrating & Selling		0	0	0	0	0	0	0
140									
141	<u>Administrative & General Expenses</u>								
142	920 Administrative & General Salaries								
143	Administrative & General Salaries - Customer	CUSTOMER	0	0	0	0	0	0	0
144	Administrative & General Salaries - Production	D1PROD	0	0	0	0	0	0	0
145	Administrative & General Salaries - Transmission	D2TRAN	0	0	0	0	0	0	0
146	Administrative & General Salaries - Distribution	DISTPLT	0	0	0	0	0	0	0
147	Administrative & General Salaries - General	LABOR	0	0	0	0	0	0	0
148	Total 920 Administrative & General Salaries		0	0	0	0	0	0	0
149	921 Office Supplies								
150	Office Supplies - Customer	CUSTOMER	0	0	0	0	0	0	0
151	Office Supplies - Production	D1PROD	0	0	0	0	0	0	0
152	Office Supplies - Transmission	D2TRAN	0	0	0	0	0	0	0
153	Office Supplies - Distribution	DISTPLT	0	0	0	0	0	0	0
154	Office Supplies - General	LABOR	0	0	0	0	0	0	0
155	Total 921 Office Supplies		0	0	0	0	0	0	0
156	923 Total Outside Services								
157	Outside Services - Customer	CUSTOMER	0	0	0	0	0	0	0
158	Outside Services - Production	D1PROD	0	0	0	0	0	0	0
159	Outside Services - Transmission	D2TRAN	0	0	0	0	0	0	0
160	Outside Services - Distribution	DISTPLT	0	0	0	0	0	0	0
161	Outside Services - General	LABOR	0	0	0	0	0	0	0
162	Total 923 Total Outside Services		0	0	0	0	0	0	0
163	924 Total Property Insurance								
164	Property Ins - Prod Plant	D1PROD	0	0	0	0	0	0	0
165	Property Ins - Transmission	D2TRAN	0	0	0	0	0	0	0
166	Property Ins - General Plant	LABOR	0	0	0	0	0	0	0
167	Total 924 Total Property Insurance		0	0	0	0	0	0	0
168	925 Total Injures & Damages								
169	Injures & Damages - Customer	CUSTOMER	0	0	0	0	0	0	0
170	Injures & Damages - Production	D1PROD	0	0	0	0	0	0	0
171	Injures & Damages - Transmission	D2TRAN	0	0	0	0	0	0	0
172	Injures & Damages - Distribution	DISTPLT	0	0	0	0	0	0	0
173	Injures & Damages - General	LABOR	0	0	0	0	0	0	0
174	Total 925 Total Injures & Damages		0	0	0	0	0	0	0
175	926 Total Pensions & Benefits								
176	Employee Benefits - Customer	CUSTOMER	0	0	0	0	0	0	0
177	Employee Benefits - Production	D1PROD	0	0	0	0	0	0	0
178	Employee Benefits - Transmission	D2TRAN	0	0	0	0	0	0	0
179	Employee Benefits - Distribution	DISTPLT	0	0	0	0	0	0	0
180	Employee Benefits - General	LABOR	0	0	0	0	0	0	0
181	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0
182	Total 926 Total Pensions & Benefits		0	0	0	0	0	0	0
183	928 Total Regulatory Commission								
184	Regulatory Commission - Production	D1PROD	0	0	0	0	0	0	0
185	Regulatory Commission - General	LABOR	0	0	0	0	0	0	0
186	Total 928 Total Regulatory Commission		0	0	0	0	0	0	0
187	930 1 General Advertising	LABOR	0	0	0	0	0	0	0
188	930 2 Total Misc General								
189	Misc General - Customer	CUSTDEPINT	0	0	0	0	0	0	0
190	Misc General - Production	D1PROD	0	0	0	0	0	0	0
191	Misc General - Transmission	D2TRAN	0	0	0	0	0	0	0
192	Misc General - Other	LABOR	0	0	0	0	0	0	0
193	Total 930 2 Total Misc General		0	0	0	0	0	0	0
194	Total 930 Total Misc General Expense		0	0	0	0	0	0	0
195	931 Rents								
196	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0
197	Rents - Production	D1PROD	0	0	0	0	0	0	0
198	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0
199	Rents - Distribution	DISTPLT	0	0	0	0	0	0	0
200	Rents - General	LABOR	0	0	0	0	0	0	0
201	Total 931 Rents		0	0	0	0	0	0	0
202	935 Maint of General Plant								
203	Maint of General Plant - Customer	CUSTOMER	0	0	0	0	0	0	0

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204	Maint of General Plant - Transmission	D2TRAN	0	0	0	0	0	0	0
205	Maint of General Plant - Distribution	DISTPLT	0	0	0	0	0	0	0
206	Maint of General Plant - Other	LABOR	0	0	0	0	0	0	0
207	Total 935 Maint of General Plant		0	0	0	0	0	0	0
208									
209	Total Admin & General Expense		0	0	0	0	0	0	0
210									
211									
212	Total Operation & Maintenance Exp - As Requested		0	0	0	0	0	0	0
213									
214	DEPRECIATION AND AMORTIZATION EXPENSE								
215									
216	403 Depreciation Expense								
217	Steam Production								
218	310 Land and Land Rights	D1PROD	0	0	0	0	0	0	0
219	311 Structures and Improvements	D1PROD	0	0	0	0	0	0	0
220	312 Boiler Plant Equipment	D1PROD	0	0	0	0	0	0	0
221	313 Engines / Engine Driven Gen	D1PROD	0	0	0	0	0	0	0
222	314 Turbo generator Units	D1PROD	0	0	0	0	0	0	0
223	315 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0
224	316 Misc Power Plant Equip	D1PROD	0	0	0	0	0	0	0
225	Deprec Adjustment	D1PROD	0	0	0	0	0	0	0
226	Total Steam Production Deprec Exp		0	0	0	0	0	0	0
227									
228	Nuclear Production								
229	303 Misc Intangible Plant	D1PROD	0	0	0	0	0	0	0
230	320 Land and Land Rights	D1PROD	0	0	0	0	0	0	0
231	321 Structures and Improvements	D1PROD	0	0	0	0	0	0	0
232	322 Reactor Plant Equipment	D1PROD	0	0	0	0	0	0	0
233	323 Turbogenerator units	D1PROD	0	0	0	0	0	0	0
234	324 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0
235	325 Misc Power Plant Equip	D1PROD	0	0	0	0	0	0	0
236	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0
237	353 Station Equipment	D1PROD	0	0	0	0	0	0	0
238	354 Towers and Fixtures	D1PROD	0	0	0	0	0	0	0
239	356 O H Conductors & Devices	D1PROD	0	0	0	0	0	0	0
240	391 Office Furniture & Equip	D1PROD	0	0	0	0	0	0	0
241	392 Transportation Equipment	D1PROD	0	0	0	0	0	0	0
242	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0
243	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0
244	Deprec Adjustment	D1PROD	0	0	0	0	0	0	0
245	Total Nuclear Production Deprec Exp		0	0	0	0	0	0	0
246									
247	Other Production								
248	340 Land and Land Rights								
249	341 Structures and Improvements	D1PROD	0	0	0	0	0	0	0
250	342 Fuel Holder, Producer & Acc	D1PROD	0	0	0	0	0	0	0
251	343 Prime movers	D1PROD	0	0	0	0	0	0	0
252	344 Generators	D1PROD	0	0	0	0	0	0	0
253	345 Accessory Plant Equipment	D1PROD	0	0	0	0	0	0	0
254	346 Misc Power Plant Equipment	D1PROD	0	0	0	0	0	0	0
255	Deprec Adjustment	D1PROD	0	0	0	0	0	0	0
256	Total Other Production Deprec Exp		0	0	0	0	0	0	0
257									
258	Total Production Deprec Exp		0	0	0	0	0	0	0
259									
260	Transmission								
261	350 Land and Land Rights	D2TRAN	0	0	0	0	0	0	0
262	352 Structures and Improvements	D2TRAN	0	0	0	0	0	0	0
263	353 Station Equipment	D2TRAN	0	0	0	0	0	0	0
264	354 Towers and Fixtures	D2TRAN	0	0	0	0	0	0	0
265	355 Poles and Fixtures	D2TRAN	0	0	0	0	0	0	0
266	356 O H Conductors & Devices	D2TRAN	0	0	0	0	0	0	0
267	359 Roads and Trails	D2TRAN	0	0	0	0	0	0	0
268	Deprec Adjustment	D2TRAN	0	0	0	0	0	0	0
269	Total Transmission Depreciation Exp		0	0	0	0	0	0	0
270									
271	Distribution								

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272	360 Land and Land Rights	D3DIST	0	0	0	0	0	0	0
273	361 Structures and Improvements	D3DIST	0	0	0	0	0	0	0
274	362 Station Equipment	D3DIST	0	0	0	0	0	0	0
275	364 Poles, Towers & Fixtures	DIST364	0	0	0	0	0	0	0
276	364 Poles, Towers & Fixtures - Primary	D9DIST	0	0	0	0	0	0	0
277	364 Poles, Towers & Fixtures - Secondary	D10DIST	0	0	0	0	0	0	0
278	365 O.H. Conductors & Devices	DIST365	0	0	0	0	0	0	0
279	365 O.H. Conductors & Devices - Primary	D4DIST	0	0	0	0	0	0	0
280	365 O.H. Conductors & Devices - Secondary	D6DIST	0	0	0	0	0	0	0
281	366 U.G. Conduits	DIST366	0	0	0	0	0	0	0
282	366 U.G. Conduits - Primary	D7DIST	0	0	0	0	0	0	0
283	366 U.G. Conduits - Secondary	D8DIST	0	0	0	0	0	0	0
284	367 U.G. Conductors & Devices	DIST367	0	0	0	0	0	0	0
285	367 U.G. Conductors & Devices - Primary	D7DIST	0	0	0	0	0	0	0
286	367 U.G. Conductors & Devices - Secondary	D8DIST	0	0	0	0	0	0	0
287	368 Line Transformers	DIST368	0	0	0	0	0	0	0
288	368 Line Transformers - Primary	D5DIST-PRIM	0	0	0	0	0	0	0
289	368 Line Transformers - Secondary	D5DIST-SEC	0	0	0	0	0	0	0
290	369 Service Drops	SDI	0	0	0	0	0	0	0
291	370 Meters	METER	0	0	0	0	0	0	0
292	371 Install on Cust Premises	CUST371	0	0	0	0	0	0	0
293	373 Street Light & Signal Sys	CUST373	0	0	0	0	0	0	0
294	107 Transfer to 101	DISTPLT	0	0	0	0	0	0	0
295	Total Distribution Depreciation Exp		0	0	0	0	0	0	0
296									
297	General Plant								
298	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0
299	390 Structures and Improvements	LABOR	0	0	0	0	0	0	0
300	391 Office Furniture & Equip	LABOR	0	0	0	0	0	0	0
301	392 Transportation Equipment	LABOR	0	0	0	0	0	0	0
302	393 Store Equipment	LABOR	0	0	0	0	0	0	0
303	394 Tools, Shop & Garage Equip	D1PROD	0	0	0	0	0	0	0
304	394 Tools, Shop & Garage Equip	LABOR	0	0	0	0	0	0	0
305	395 Laboratory Equipment	LABOR	0	0	0	0	0	0	0
306	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0
307	396 Power Operated Equipment	LABOR	0	0	0	0	0	0	0
308	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0
309	397 Communication Equipment	LABOR	0	0	0	0	0	0	0
310	398 Misc Equipment	LABOR	0	0	0	0	0	0	0
311	Total General Plant Depreciation Exp		0	0	0	0	0	0	0
312									
313	Total 403 Depreciation Expense		0	0	0	0	0	0	0
314									
315	403 1 Depreciation Expense - ARO								
316	317 - Asset Retirement Costs - Steam Prod	D1PROD	0	0	0	0	0	0	0
317	326 - Asset Retirement Costs - Nuclear Prod	D1PROD	0	0	0	0	0	0	0
318	347 - Asset Retirement Costs - Other Prod	D1PROD	0	0	0	0	0	0	0
319	Total A403 1 Depreciation Expense - ARO		0	0	0	0	0	0	0
320									
321	Total 403 & 403 1 Deprec Exp		0	0	0	0	0	0	0
322									
323	404 Amortization Expense (Intangible)								
324	Computer Software Rental - Prod	D1PROD	0	0	0	0	0	0	0
325	Computer Software Rental - Trans	D2TRAN	0	0	0	0	0	0	0
326	Computer Software Rental - Dist	D10DIST	0	0	0	0	0	0	0
327	Computer Software Rental - Cust	CUSTOMER	0	0	0	0	0	0	0
328	Computer Software Rental - General	DISTPLT	0	0	0	0	0	0	0
329	Computer Software Rental - General	LABOR	0	0	0	0	0	0	0
330	Total 404 Amortization Expense		0	0	0	0	0	0	0
331									
332	Total Deprec & Amort Exp (403, 403 1, 404)		0	0	0	0	0	0	0
333									
334	Other Depreciable Expenses								
335	411 1 Accretion Expense/Decommissioning	D1PROD	0	0	0	0	0	0	0
336	Total Other Depreciable Expenses		0	0	0	0	0	0	0
337									
338	Total Depreciation & Amortization Expenses		0	0	0	0	0	0	0
339									

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340	AXES OTHER THAN INCOME TAXES & OTHER EXPENSES - PRESENT								
341									
342	Taxes Other Than Federal Income Tax								
343									
344	Non-Revenue Related								
345									
346									
347	Ad Valorem								
348	408 13 Taxes Oth-AZ Property Taxes	D1PROD	0	0	0	0	0	0	0
349	408 13 Taxes Oth-AZ Property Taxes	D2TRAN	0	0	0	0	0	0	0
350	408 12 Taxes Oth-NM Property Taxes	D1PROD	0	0	0	0	0	0	0
351	408 12 Taxes Oth-NM Property Taxes	GROSSPLT	0	0	0	0	0	0	0
352	408 11 Taxes Oth-TX Property Taxes	GROSSPLT	0	0	0	0	0	0	0
353	Total Ad Valorem		0	0	0	0	0	0	0
354									
355	Payroll Taxes								
356	408 132 Taxes Oth-PV Payroll Taxes	D1PROD	0	0	0	0	0	0	0
357	408 101 Taxes Oth-EPE Payroll Taxes	LABOR	0	0	0	0	0	0	0
358	408 122 Taxes Oth-NM Other Taxes Trans	D2TRAN	0	0	0	0	0	0	0
359	408 127 Taxes Oth-FC Payroll Taxes	D1PROD	0	0	0	0	0	0	0
360	Total Payroll Taxes		0	0	0	0	0	0	0
361									
362	Franchise/Margin Tax								
363	Other States		0	0	0	0	0	0	0
364									
365	Other Taxes								
366	Total Sales and use tax	GROSSPLT	0	0	0	0	0	0	0
367	Other States - Compensating	GROSSPLT	0	0	0	0	0	0	0
368									
369	Subtotal		0	0	0	0	0	0	0
370									
371	Revenue Related								
372									
373	State Gross Receipts								
374	Texas	SALES_REVS	0	0	0	0	0	0	0
375									
376	Local Occupation/Street Rental								
377	Texas	SALES_REVS	0	0	0	0	0	0	0
378									
379	PUC Assessment								
380	Texas	SALES_REVS	0	0	0	0	0	0	0
381									
382	Current State Income Tax								
383	New Mexico Current State Income Tax								
384		D1PROD	0	0	0	0	0	0	0
385		DISTPLT	0	0	0	0	0	0	0
386		E2ENERGY	0	0	0	0	0	0	0
387		GROSSPLT	0	0	0	0	0	0	0
388		LABOR	0	0	0	0	0	0	0
389		NETPLT	0	0	0	0	0	0	0
390	Total New Mexico Current State Income Tax		0	0	0	0	0	0	0
391									
392	Texas Current State Income Tax								
393		D1PROD	0	0	0	0	0	0	0
394		DISTPLT	0	0	0	0	0	0	0
395		E2ENERGY	0	0	0	0	0	0	0
396		GROSSPLT	0	0	0	0	0	0	0
397		LABOR	0	0	0	0	0	0	0
398		NETPLT	0	0	0	0	0	0	0
399	Total Texas Current State Income Tax		0	0	0	0	0	0	0
400									
401	Arizona Current State Income Tax								
402		D1PROD	0	0	0	0	0	0	0
403		DISTPLT	0	0	0	0	0	0	0
404		E2ENERGY	0	0	0	0	0	0	0
405		GROSSPLT	0	0	0	0	0	0	0
406		LABOR	0	0	0	0	0	0	0
407		NETPLT	0	0	0	0	0	0	0

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408	Total Arizona Current State Income Tax		0	0	0	0	0	0	0
409									
410	Subtotal		0	0	0	0	0	0	0
411									
412	Deferred State Income Tax								
413	New Mexico Deferred State Income Tax								
414		D1PROD	0	0	0	0	0	0	0
415		DISTPLT	0	0	0	0	0	0	0
416		E2ENERGY	0	0	0	0	0	0	0
417		GROSSPLT	0	0	0	0	0	0	0
418		LABOR	0	0	0	0	0	0	0
419		NETPLT	0	0	0	0	0	0	0
420	Total New Mexico Deferred State Income Tax		0	0	0	0	0	0	0
421	Texas Deferred State Income Tax								
422		D1PROD	0	0	0	0	0	0	0
423		DISTPLT	0	0	0	0	0	0	0
424		E2ENERGY	0	0	0	0	0	0	0
425		GROSSPLT	0	0	0	0	0	0	0
426		LABOR	0	0	0	0	0	0	0
427		NETPLT	0	0	0	0	0	0	0
428	Total Texas Deferred State Income Tax		0	0	0	0	0	0	0
429	Arizona Deferred State Income Tax								
430		D1PROD	0	0	0	0	0	0	0
431		DISTPLT	0	0	0	0	0	0	0
432		E2ENERGY	0	0	0	0	0	0	0
433		GROSSPLT	0	0	0	0	0	0	0
434		LABOR	0	0	0	0	0	0	0
435		NETPLT	0	0	0	0	0	0	0
436	Total Arizona Deferred State Income Tax		0	0	0	0	0	0	0
437									
438	Subtotal		0	0	0	0	0	0	0
439									
440	Total Taxes Other Than Federal Income Tax		0	0	0	0	0	0	0
441									
442	Federal Current								
443		D1PROD	0	0	0	0	0	0	0
444		D2TRAN	0	0	0	0	0	0	0
445		DIST361	0	0	0	0	0	0	0
446		DISTPLT	0	0	0	0	0	0	0
447		E2ENERGY	0	0	0	0	0	0	0
448		GROSSPLT	0	0	0	0	0	0	0
449		LABOR	0	0	0	0	0	0	0
450		NETPLT	0	0	0	0	0	0	0
451	Total Federal Current		0	0	0	0	0	0	0
452									
453	Federal Deferred								
454		D1PROD	0	0	0	0	0	0	0
455		D2TRAN	0	0	0	0	0	0	0
456		DIST361	0	0	0	0	0	0	0
457		DISTPLT	0	0	0	0	0	0	0
458		E2ENERGY	0	0	0	0	0	0	0
459		GROSSPLT	0	0	0	0	0	0	0
460		LABOR	0	0	0	0	0	0	0
461		NETPLT	0	0	0	0	0	0	0
462	Total Federal Deferred		0	0	0	0	0	0	0
463									
464	Total Federal Income Tax		0	0	0	0	0	0	0
465									
466	Contributions and Donations		0	0	0	0	0	0	0
467	Interest on Customer Deposits		0	0	0	0	0	0	0
468									
469	Total Operating Expenses		0	0	0	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11-TOU Municipal Pumping (h)	Rate 15 Electric Refining (i)	Rate 22 Irrigation Service (j)	Rate 24 General Service (b)	Rate 25 Large Power (c)	Rate 26 Petroleum Refinery (d)	Rate 28 Area Lighting (e)	Rate 30 Electric Furnace (f)
1	OPERATIONS AND MAINTENANCE EXPENSE																
2	Power Production Labor Expenses																
3	Steam Power Generation Labor																
4	Operations Labor																
5	500 Operation & Supervision	D1PROD	2,074,030	858,197	115,162	6,855	991	6,193	382	36,955	11,938	1,680	584,888	170,006	62,762	5,067	7,485
6	502 Steam Expenses	D1PROD	2,169,520	897,709	120,465	7,170	1,037	6,478	399	38,656	12,488	1,757	611,816	177,833	65,652	5,300	7,830
7	505 Electric Expenses	D1PROD	867,334	358,888	48,160	2,867	415	2,590	160	15,454	4,992	703	244,593	71,094	26,246	2,119	3,130
8	506 Misc Steam Power Expenses	D1PROD	1,022,010	422,889	56,748	3,378	489	3,052	188	18,210	5,883	828	288,212	83,773	30,927	2,497	3,888
9	Total Steam Operation Labor		6,132,894	2,537,682	340,534	20,269	2,932	18,313	1,128	109,276	35,301	4,968	1,729,509	502,706	185,587	14,983	22,134
10	Maintenance Labor																
11	510 Maint Super & Eng	D1PROD	1,846,717	681,382	91,435	5,442	787	4,917	303	29,341	9,478	1,334	464,383	134,979	49,831	4,023	5,943
12	511 Maint of Structures	D1PROD	282,335	116,825	15,677	933	135	843	52	5,031	1,625	229	79,620	23,143	8,544	690	1,019
13	512 Maint of Boiler Plant	D1PROD	1,269,325	525,224	70,480	4,195	607	3,790	234	22,617	7,306	1,028	357,956	104,045	38,411	3,101	4,581
14	513 Maint of Electric Plant	D1PROD	1,326,042	548,692	73,630	4,383	634	3,960	244	23,627	7,633	1,074	373,951	108,694	40,127	3,240	4,786
15	514 Maint of Misc Steam Plant	D1PROD	181,855	75,249	10,098	601	87	543	33	3,240	1,047	147	51,284	14,906	5,503	444	656
16	Total Steam Maintenance Labor		4,706,273	1,947,372	261,320	15,554	2,250	14,053	866	83,856	27,089	3,812	1,327,195	385,768	142,416	11,497	16,985
17	Total Steam Power Generation Labor Exp		10,839,167	4,485,054	601,854	35,823	5,181	32,366	1,994	193,132	62,390	8,780	3,056,704	888,474	328,003	26,480	39,119
18																	
19	Nuclear Power Generation Labor																
20	Operation - Nuclear Labor																
21	524 Misc Nuclear Power Expense	D1PROD	290,000	119,997	16,103	958	139	866	53	5,167	1,669	235	81,782	23,771	8,776	708	1,047
22	Total Allocable Nuclear Operation		290,000	119,997	16,103	958	139	866	53	5,167	1,669	235	81,782	23,771	8,776	708	1,047
23	Maintenance Allocable Nuclear Labor																
24	528 Maint Supervision	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	529 Maint of Structures	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Nuclear Maintenance Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total Nuclear Power Generation Labor Exp		290,000	119,997	16,103	958	139	866	53	5,167	1,669	235	81,782	23,771	8,776	708	1,047
28																	
29	Other Power Generation Labor																
30	Operation Labor																
31	546 Operation Super & Engineering	D1PROD	286,377	118,498	15,901	946	137	855	53	5,103	1,648	232	80,760	23,474	8,666	700	1,034
32	549 Misc Other Power Generation	D1PROD	1,035,813	428,601	57,514	3,423	495	3,093	191	18,456	5,962	839	292,105	84,904	31,345	2,530	3,738
33	Total Other Power Operation Labor		1,322,191	547,099	73,416	4,370	632	3,948	243	23,559	7,611	1,071	372,865	108,378	40,011	3,230	4,772
34	Maintenance Labor																
35	551 Maint Supervision & Engineering	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
36	552 Maint Structures	D1PROD	5,761	2,384	320	19	3	17	1	103	33	5	1,625	472	174	14	21
37	553 Maint Generation & Elect Plant	D1PROD	284,802	117,846	15,814	941	136	850	52	5,075	1,639	231	80,316	23,345	8,618	696	1,028
38	554 Maint Misc Other Power	D1PROD	29,594	12,245	1,643	98	14	88	5	527	170	24	8,346	2,426	896	72	107
39	Total Other Power Maintenance Labor		320,156	132,475	17,777	1,058	153	956	59	5,705	1,843	259	90,286	26,243	9,688	782	1,155
40	Total Other Power Generation Labor Exp		1,642,347	679,574	91,193	5,428	785	4,904	302	29,263	9,453	1,330	463,151	134,621	49,699	4,012	5,927
41																	
42	Other Power Supply Labor																
43	556 Sys Control & Load Dispatch	DPROD12	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	557 Other Expenses	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Total Other Power Supply Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Total Power Production Labor Expense		12,771,514	5,284,625	709,150	42,210	6,105	38,136	2,350	227,562	73,513	10,345	3,601,636	1,046,866	386,478	31,201	46,092
1																	
2	Transmission Labor Expense																
3	Operation Labor																
4	560 Operation Super & Engineering	D2TRAN	1,256,166	523,627	70,280	4,188	0	0	230	22,394	7,229	1,023	356,658	103,157	37,919	0	4,568
5	561 Load Dispatching	DTRAN12	2,463,172	926,575	123,829	7,836	5,251	7,990	580	50,410	20,401	1,930	735,252	228,073	95,560	6,615	11,721
6	562 Station Equipment	D2TRAN	36,621	15,265	2,049	122	0	0	7	653	211	30	10,398	3,007	1,105	0	133
7	563 Overhead Line Expense	D2TRAN	131,351	54,753	7,349	438	0	0	24	2,342	756	107	37,294	10,787	3,965	0	478
8	566 Misc Transmission Expense	D2TRAN	1,286,880	536,430	71,999	4,291	0	0	236	22,942	7,406	1,048	365,379	105,679	38,846	0	4,680
9	Total Transmission Operation Labor		5,174,191	2,056,650	275,506	16,875	5,251	7,990	1,076	98,740	36,003	4,138	1,504,981	450,704	177,395	6,615	21,580
10	Maintenance Labor																
11	568 Maintenance Super & Engineering	D2TRAN	18,602	7,754	1,041	62	0	0	3	332	107	15	5,281	1,528	562	0	68
12	570 Maint of Station Equipment	D2TRAN	12,093	5,041	677	40	0	0	2	216	70	10	3,434	993	365	0	44
13	571 Maint of Overhead Lines	D2TRAN	634,821	264,622	35,517	2,117	0	0	116	11,317	3,654	517	180,242	52,132	19,163	0	2,309
14	573 Maint of Misc Trans Plant	D2TRAN	8,237	3,434	461	27	0	0	2	147	47	7	2,339	676	249	0	30
15	Total Transmission Maintenance Labor		673,754	280,851	37,695	2,246	0	0	123	12,011	3,878	549	191,296	55,329	20,338	0	2,450
16	Total Transmission Labor Expenses		5,847,945	2,337,501	313,201	19,121	5,251	7,990	1,200	110,752	39,881	4,687	1,696,277	506,033	197,734	6,615	24,031
17																	
18	Distribution Labor Expense																
19	Operation Labor																
20	580 Operation Super & Engineering	EXP_5817	414,914	261,451	33,215	4,177	1,162	9,373	33	5,915	8	453	64,425	15,415	57	921	19
21	582 Station Expense	DIST362	397,383	188,973	26,791	2,086	1,733	2,117	64	9,541	0	569	104,738	30,120	0	1,770	0
22	583 Overhead Line Expense	DIST3645	199,765	100,275	13,855	1,061	868	969	29	4,484	0	301	50,283	13,269	0	810	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11-TOU Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electric Furnace
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(b)	(c)	(d)	(e)	(f)
23	584 Underground Line Expense	DIST3667	993	495	69	5	4	5	0	22	0	1	251	67	0	4	0
24	585 Street Light & Signal Systems	CUST373	39,360	0	0	0	0	39,360	0	0	0	0	0	0	0	0	0
25	586 Meter Expenses	METER	1,061,117	846,962	103,217	17,316	1,348	0	0	6,152	45	850	59,014	4,141	332	0	109
26	587 Customer Installation Expense	DIST36970	238,835	192,531	20,896	2,732	404	0	7	1,296	6	153	16,052	869	41	267	14
27	588 Misc Distribution Expenses	EXP_5817	5,311,953	3,347,238	425,238	53,474	14,879	119,996	420	75,728	100	5,804	824,809	197,348	736	11,790	241
28	Total Distribution Operation Labor		7,664,321	4,937,925	623,281	80,850	20,399	171,820	553	103,139	159	8,132	1,119,573	261,229	1,167	15,561	382
29	Maintenance Labor																
30	590 Maintenance Super & Engineering	EXP_5918	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	591 Maint of Structures	DIST361	204	97	14	1	1	1	0	5	0	0	54	15	0	1	0
32	592 Maint of Station Equipment	DIST362	611,907	290,988	41,253	3,211	2,669	3,260	99	14,692	0	877	161,280	46,381	0	2,725	0
33	593 Maint of Overhead Lines	DIST3645	1,469,852	737,809	101,945	7,806	6,384	7,130	216	32,991	0	2,211	369,979	97,631	0	5,960	0
34	594 Maint of Underground Lines	DIST3667	376,943	188,038	26,058	1,999	1,638	1,850	56	8,530	0	564	95,407	25,454	0	1,546	0
35	595 Maint of Line Transformers	DIST368	3,375	1,752	238	18	15	15	0	72	0	5	823	204	0	13	0
36	596 Maint of Street Lights	CUST373	124,827	0	0	0	0	124,827	0	0	0	0	1,713	0	0	0	0
37	597 Maint of Meters	METER	30,793	24,579	2,995	503	39	0	0	179	1	25	1,713	120	10	0	3
38	598 Maint of Misc Dist Plant	CUST371	100,402	0	0	0	0	0	0	0	0	0	0	0	0	100,402	0
39	Total Distribution Maintenance Labor		2,718,303	1,243,264	172,504	13,538	10,746	137,082	371	56,469	1	3,682	629,256	169,804	10	110,647	3
40	Total Distribution Labor Expenses		10,382,624	6,181,189	795,784	94,389	31,144	308,903	923	159,608	160	11,814	1,748,829	431,033	1,176	126,209	385
41																	
42																	
43																	
44																	
45																	
46																	
1																	
2	Customer Accounts Labor Expenses																
3	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	902 Meter Reading Expense	CUST902	1,006,777	803,589	97,932	16,429	1,279	0	0	5,837	43	807	55,992	3,928	315	0	103
5	903 Customer Rec & Coll - Mir Accts Reps	MAJ_ACCT_REPS	377,975	0	280,969	0	2,141	1,699	221	4,633	11	1,534	74,722	1,232	11	0	11
6	903 Customer Records & Collect	CUSTSVC	5,158,835	4,551,147	419,745	29,786	3,198	2,539	330	6,922	16	2,291	111,629	1,841	16	13,121	16
7	905 Misc Customer Accounts Exp	CUSTOMER	52,322	46,159	4,257	302	32	26	3	70	0	23	1,132	19	0	133	0
8	Total Customer Accounts Labor Expense		6,595,909	5,400,896	802,903	46,518	6,650	4,264	554	17,462	71	4,655	243,475	7,020	342	13,254	131
9																	
10	Customer and Information Labor Expenses																
11	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	909 Inform & Instruct Adv Exp	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Cust Serv & Inform Labor Exp		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15																	
16	Demonstrating & Selling Labor																
17	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Total Demonstrating & Selling Labor		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19																	
20	Administrative & General Labor Expenses																
21	920 Administrative & General Salaries																
22	Administrative & General Salaries - Customer	CUSTOMER	(176)	(156)	(14)	(1)	(0)	(0)	(0)	(0)	0	(0)	(4)	(0)	0	(0)	0
23	Administrative & General Salaries - Production	D1PROD	2,390,453	989,127	132,732	7,900	1,143	7,138	440	42,593	13,759	1,936	674,121	195,943	72,337	5,840	8,627
24	Administrative & General Salaries - Transmission	D2TRAN	88	36	5	0	0	0	0	2	1	0	25	7	3	0	0
25	Administrative & General Salaries - Distribution	DISTPLT	15,772	8,188	1,096	91	63	250	2	321	0	22	3,607	937	0	225	0
26	Administrative & General Salaries - General	LABOR	24,898,789	13,432,262	1,833,268	141,454	34,378	251,304	3,516	360,482	79,474	22,033	5,099,096	1,392,558	409,685	123,996	49,408
27	Total 920 Administrative & General Salaries		27,304,924	14,429,458	1,967,087	149,445	35,583	258,692	3,958	403,398	93,234	23,991	5,776,844	1,589,446	482,026	130,060	58,035
28	921 Office Supplies																
29	Office Supplies - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Office Supplies - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Office Supplies - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Office Supplies - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Office Supplies - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Total 921 Office Supplies		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	923 Total Outside Services																
36	Outside Services - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37	Outside Services - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Outside Services - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Outside Services - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Outside Services - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total 923 Total Outside Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	924 Total Property Insurance																
43	Property Ins - Prod Plant	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Property Ins - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electric Furnace
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(b)	(c)	(d)	(e)	(f)
45	Property Ins - General Plant	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Total 924 Total Property Insurance		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	925 Total Injures & Damages																
2	Injures & Damages - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Injures & Damages - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	Injures & Damages - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Injures & Damages - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Injures & Damages - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	Total 925 Total Injures & Damages		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	926 Total Pensions & Benefits																
9	Employee Benefits - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Employee Benefits - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Employee Benefits - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Employee Benefits - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13	Employee Benefits - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total 926 Total Pensions & Benefits		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	928 Total Regulatory Commission																
17	Regulatory Commission - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Regulatory Commission - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Total 928 Total Regulatory Commission		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	930 1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	930 2 Total Misc General																
22	Misc General - Customer	CUSTDEPINT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Misc General - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
24	Misc General - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Misc General - Other	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total 930 2 Total Misc General		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Total 930 Total Misc General Expense		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	931 Rents																
29	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Rents - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Rents - General	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Total 931 Rents		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	935 Maint of General Plant																
36	Maint of General Plant - Customer	CUSTOMER	9,915	8,747	807	57	6	5	1	13	0	4	215	4	0	25	0
37	Maint of General Plant - Transmission	D2TRAN	41,770	17,412	2,337	139	0	0	8	745	240	34	11,860	3,430	1,261	0	152
38	Maint of General Plant - Distribution	DISTPLT	684	355	48	4	3	11	0	14	0	1	156	41	0	10	0
39	Maint of General Plant - Other	LABOR	273,381	147,482	20,129	1,553	377	2,759	39	3,958	873	242	55,987	15,290	4,498	1,361	542
40	Total 935 Maint of General Plant		325,751	173,996	23,320	1,754	386	2,775	47	4,730	1,113	281	68,217	18,764	5,759	1,396	694
41																	
42	Total Admin & General Labor Expense		27,630,675	14,603,454	1,990,407	151,198	35,969	261,467	4,005	408,128	94,347	24,272	5,845,061	1,608,210	487,785	131,457	58,730
43																	
44																	
45	Total Salaries and Wages Expense		74,357,835	38,412,715	5,229,402	390,218	90,439	653,990	11,079	1,121,811	272,031	64,787	16,273,764	4,511,407	1,410,294	335,923	169,534
46																	

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

WP Exhibit RFG-3R
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Line No	Description	Allocator	Rate 31 Military Reservation (g)	Rate 34 Cotton Gin (h)	Rate 41 City and County (i)	Rider WH Water Heating (j)
1	OPERATIONS AND MAINTENANCE EXPENSE					
2	Power Production Labor Expenses					
3	Steam Power Generation Labor					
4	Operations Labor					
5	500 Operation & Supervision	D1PROD	64,954	299	138,601	1,616
6	502 Steam Expenses	D1PROD	67,945	312	144,982	1,690
7	505 Electric Expenses	D1PROD	27,163	125	57,961	676
8	506 Misc. Steam Power Expenses	D1PROD	32,007	147	68,298	796
9	Total Steam Operation Labor		192,070	883	409,842	4,778
10	Maintenance Labor					
11	510 Maint. Super & Eng	D1PROD	51,572	237	110,045	1,283
12	511 Maint. of Structures	D1PROD	8,842	41	18,868	220
13	512 Maint. of Boiler Plant	D1PROD	39,753	183	84,825	989
14	513 Maint. of Electric Plant	D1PROD	41,529	191	88,615	1,033
15	514 Maint. of Misc. Steam Plant	D1PROD	5,695	26	12,153	142
16	Total Steam Maintenance Labor		147,391	678	314,505	3,666
17	Total Steam Power Generation Labor Exp		339,460	1,561	724,348	8,444
18						
19	Nuclear Power Generation Labor					
20	Operation - Nuclear Labor					
21	524 Misc. Nuclear Power Expense	D1PROD	9,082	42	19,380	226
22	Total Allocable Nuclear Operation		9,082	42	19,380	226
23	Maintenance Allocable Nuclear Labor					
24	528 Maint. Supervision	D1PROD	0	0	0	0
25	529 Maint. of Structures	D1PROD	0	0	0	0
26	Total Nuclear Maintenance Labor		0	0	0	0
27	Total Nuclear Power Generation Labor Exp		9,082	42	19,380	226
28						
29	Other Power Generation Labor					
30	Operation Labor					
31	546 Operation Super & Engineering	D1PROD	8,969	41	19,138	223
32	549 Misc. Other Power Generation	D1PROD	32,440	149	69,220	807
33	Total Other Power Operation Labor		41,408	190	88,358	1,030
34	Maintenance Labor					
35	551 Maint. Supervision & Engineering	D1PROD	0	0	0	0
36	552 Maint. Structures	D1PROD	180	1	385	4
37	553 Maint. Generation & Elect. Plant	D1PROD	8,919	41	19,032	222
38	554 Maint. Misc. Other Power	D1PROD	927	4	1,978	23
39	Total Other Power Maintenance Labor		10,027	46	21,395	249
40	Total Other Power Generation Labor Exp		51,435	236	109,753	1,279
41						
42	Other Power Supply Labor					
43	556 Sys. Control & Load Dispatch	DPROD12	0	0	0	0
44	557 Other Expenses	D1PROD	0	0	0	0
45	Total Other Power Supply Labor		0	0	0	0
46	Total Power Production Labor Expense		399,977	1,839	853,480	9,949
1						
2	Transmission Labor Expense					
3	Operation Labor					
4	560 Operation Super & Engineering	D2TRAN	39,421	13	84,687	770
5	561 Load Dispatching	DTRAN12	96,795	525	141,367	2,464
6	562 Station Equipment	D2TRAN	1,149	0	2,469	22
7	563 Overhead Line Expense	D2TRAN	4,122	1	8,855	81
8	566 Misc. Transmission Expense	D2TRAN	40,384	13	86,758	789
9	Total Transmission Operation Labor		181,871	552	324,137	4,126
10	Maintenance Labor					
11	568 Maintenance Super & Engineering	D2TRAN	584	0	1,254	11
12	570 Maint. of Station Equipment	D2TRAN	380	0	815	7
13	571 Maint. of Overhead Lines	D2TRAN	19,922	6	42,798	389
14	573 Maint. of Misc. Trans. Plant	D2TRAN	259	0	555	5
15	Total Transmission Maintenance Labor		21,144	7	45,423	413
16	Total Transmission Labor Expenses		203,015	559	369,560	4,540
17						
18	Distribution Labor Expense					
19	Operation Labor					
20	580 Operation Super & Engineering	EXP_5817	66	149	14,911	3,164
21	582 Station Expense	DIST362	0	272	26,777	1,833
22	583 Overhead Line Expense	DIST3645	0	146	12,366	1,050

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

WP Exhibit RFG-3R
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Line No	Description	Allocator	Rate 31 Military Reservation (g)	Rate 34 Cotton Gin (h)	Rate 41 City and County (i)	Rider WH Water Heating (j)
23	584 Underground Line Expense	DIST3667	0	1	62	5
24	585 Street Light & Signal Systems	CUST373	0	0	0	0
25	586 Meter Expenses	METER	380	30	8,691	12,530
26	587 Customer Installation Expense	DIST36970	48	4	1,947	1,569
27	588 Misc Distribution Expenses	EXP_5817	843	1,901	190,896	40,511
28	Total Distribution Operation Labor		1,336	2,503	255,649	60,662
29	Maintenance Labor					
30	590 Maintenance Super & Engineering	EXP_5918	0	0	0	0
31	591 Maint of Structures	DIST361	0	0	14	1
32	592 Maint of Station Equipment	DIST362	0	418	41,232	2,823
33	593 Maint of Overhead Lines	DIST3645	0	1,077	90,989	7,723
34	594 Maint of Underground Lines	DIST3667	0	274	23,577	1,952
35	595 Maint of Line Transformers	DIST368	0	3	197	19
36	596 Maint of Street Lights	CUST373	0	0	0	0
37	597 Maint of Meters	METER	11	1	252	364
38	598 Maint of Misc Dist Plant	CUST371	0	0	0	0
39	Total Distribution Maintenance Labor		11	1,773	156,262	12,881
40	Total Distribution Labor Expenses		1,347	4,276	411,911	73,544
41						
42						
43						
44						
45						
46						
1						
2	Customer Accounts Labor Expenses					
3	901 Supervision	EXP_9023	0	0	0	0
4	902 Meter Reading Expense	CUST902	361	29	8,246	11,888
5	903 Customer Rec & Coll - Mjr Accts Reps	MAJ_ACCT_REPS	11	22	10,758	0
6	903 Customer Records & Collect	CUSTSVC	16	33	16,072	115
7	905 Misc Customer Accounts Exp	CUSTOMER	0	0	163	1
8	Total Customer Accounts Labor Expense		388	84	35,239	12,005
9						
10	Customer and Information Labor Expenses					
11	908 Customer Assistance Expense	CUSTOMER	0	0	0	0
12	909 Inform & Instruct Adv Exp	CUSTOMER	0	0	0	0
13	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0
14	Total Cust Serv & Inform Labor Exp		0	0	0	0
15						
16	Demonstrating & Selling Labor					
17	912 Demonstrating & Selling	CUSTOMER	0	0	0	0
18	Total Demonstrating & Selling Labor		0	0	0	0
19						
20	Administrative & General Labor Expenses					
21	920 Administrative & General Salaries					
22	Administrative & General Salaries - Customer	CUSTOMER	0	0	(1)	0
23	Administrative & General Salaries - Production	D1PROD	74,864	344	159,747	1,862
24	Administrative & General Salaries - Transmission	D2TRAN	3	0	6	0
25	Administrative & General Salaries - Distribution	DISTPLT	0	10	877	82
26	Administrative & General Salaries - General	LABOR	422,973	4,727	1,168,204	69,970
27	Total 920 Administrative & General Salaries		497,840	5,081	1,328,833	71,915
28	921 Office Supplies					
29	Office Supplies - Customer	CUSTOMER	0	0	0	0
30	Office Supplies - Production	D1PROD	0	0	0	0
31	Office Supplies - Transmission	D2TRAN	0	0	0	0
32	Office Supplies - Distribution	DISTPLT	0	0	0	0
33	Office Supplies - General	LABOR	0	0	0	0
34	Total 921 Office Supplies		0	0	0	0
35	923 Total Outside Services					
36	Outside Services - Customer	CUSTOMER	0	0	0	0
37	Outside Services - Production	D1PROD	0	0	0	0
38	Outside Services - Transmission	D2TRAN	0	0	0	0
39	Outside Services - Distribution	DISTPLT	0	0	0	0
40	Outside Services - General	LABOR	0	0	0	0
41	Total 923 Total Outside Services		0	0	0	0
42	924 Total Property Insurance					
43	Property Ins - Prod Plant	D1PROD	0	0	0	0
44	Property Ins - Transmission	D2TRAN	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

WP Exhibit RFG-3R
Page 49 of 51

Line No	Description	Allocator	Rate 31 Military Reservation (g)	Rate 34 Cotton Gin (h)	Rate 41 City and County (i)	Rider WH Water Heating (j)
45	Property Ins - General Plant	LABOR	0	0	0	0
46	Total 924 Total Property Insurance		0	0	0	0
1	925 Total Injunes & Damages					
2	Injunes & Damages - Customer	CUSTOMER	0	0	0	0
3	Injunes & Damages - Production	D1PROD	0	0	0	0
4	Injunes & Damages - Transmission	D2TRAN	0	0	0	0
5	Injunes & Damages - Distribution	DISTPLT	0	0	0	0
6	Injunes & Damages - General	LABOR	0	0	0	0
7	Total 925 Total Injunes & Damages		0	0	0	0
8	926 Total Pensions & Benefits					
9	Employee Benefits - Customer	CUSTOMER	0	0	0	0
10	Employee Benefits - Production	D1PROD	0	0	0	0
11	Employee Benefits - Transmission	D2TRAN	0	0	0	0
12	Employee Benefits - Distribution	DISTPLT	0	0	0	0
13	Employee Benefits - General	LABOR	0	0	0	0
14	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0
15	Total 926 Total Pensions & Benefits		0	0	0	0
16	928 Total Regulatory Commission					
17	Regulatory Commission - Production	D1PROD	0	0	0	0
18	Regulatory Commission - General	LABOR	0	0	0	0
19	Total 928 Total Regulatory Commission		0	0	0	0
20	930 1 General Advertising	LABOR	0	0	0	0
21	930 2 Total Misc General					
22	Misc General - Customer	CUSTDEPINT	0	0	0	0
23	Misc General - Production	D1PROD	0	0	0	0
24	Misc General - Transmission	D2TRAN	0	0	0	0
25	Misc General - Other	LABOR	0	0	0	0
26	Total 930 2 Total Misc General		0	0	0	0
27	Total 930 Total Misc General Expense		0	0	0	0
28	931 Rents					
29	Rents - Customer	CUSTOMER	0	0	0	0
30	Rents - Production	D1PROD	0	0	0	0
31	Rents - Transmission	D2TRAN	0	0	0	0
32	Rents - Distribution	DISTPLT	0	0	0	0
33	Rents - General	LABOR	0	0	0	0
34	Total 931 Rents		0	0	0	0
35	935 Maint of General Plant					
36	Maint of General Plant - Customer	CUSTOMER	0	0	31	0
37	Maint of General Plant - Transmission	D2TRAN	1,311	0	2,816	26
38	Maint of General Plant - Distribution	DISTPLT	0	0	38	4
39	Maint of General Plant - Other	LABOR	4,644	52	12,827	768
40	Total 935 Maint of General Plant		5,955	53	15,711	798
41						
42	Total Admin & General Labor Expense		503,795	5,134	1,344,544	72,713
43						
44						
45	Total Salanes and Wages Expense		1,457,066	13,494	3,758,461	181,419
46						

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE K-1: WEIGHTED AVERAGE COST OF CAPITAL
SPONSOR: NATHAN T. HIRSCHI
PREPARER: RICHARD GONZALEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

SCHEDULE K-1
PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)
HISTORICAL:					
LINE NO.	DESCRIPTION	BALANCE AS OF SEPTEMBER 30, 2016	PERCENT OF TOTAL	COST OF CAPITAL	WEIGHTED AVERAGE COST OF CAPITAL
1	Common :	\$1,092,259,187	48.348%	8.525% (1)	4.122%
2	Preferred	\$0	0.000%	0.000%	0.000%
3	Long-Term	\$1,166,915,729	51.652%	5.922%	3.059%
4	Total Capital	\$2,259,174,916	100.000%		7.181%

AS REQUESTED:

		PROJECTED AS OF SEPTEMBER 30, 2016	PERCENT OF TOTAL	COST OF CAPITAL	WEIGHTED AVERAGE COST OF CAPITAL
5	Common :	\$1,092,259,187	48.348%	10.500%	5.077%
6	Preferred	\$0	0.000%	0.000%	0.000%
7	Long-Term	\$1,166,915,729	51.652%	5.922%	3.059%
8	Total Capital	\$2,259,174,916	100.000%		8.136%

Notes:

(1) Please refer to WP/K-1,

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE G-7.8: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD I
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No.	(a) Description	(b) Test Year Actual (A)	(c) Company Requested (B)	FN Ref
1	Return	\$ 146,162,725	\$ 177,114,205	
	Deduct:			
2	Interest	65,466,781	66,602,639	
3	Amortization of Investment Tax Credits	1,462,800	1,548,012	(C)
4	Amortization of Excess Deferred Income Taxes	(938,250)	(1,067,440)	(D)
5	AEFUDC Depreciation	18,792,369	(6,645,991)	(G)
6	Research and Development Credit	1,712,286	714,286	
7	Tax Expense Charged to Capital	201,470	-	(F)
	Add:			
8	Domestic Production Activities Deduction	4,000,000	-	(E)
9	Other Employee Benefits	446,692	-	
10	Business Meals not Deductible	112,029	164,000	
11	Other Adjustments	(17,248,740)	7,466	
12	Other Permanent Differences	5,523	5,523	
13	Taxable Component of Return	\$ 46,780,773	\$ 116,139,688	
14	Tax Factor	53.8461538%	53.8461538%	
15	Federal Income Taxes Before Adjustments	\$ 25,189,647	\$ 62,536,755	
	Deduct:			
16	Amortization of Investment Tax Credits	\$ 1,462,800	\$ 1,548,012	(C)
17	Amortization of Excess Deferred Income Taxes	(938,250)	(1,067,440)	(D)
18	Tax Expense Charged to Capital	201,470	-	
19	Other	-	(7,185)	
	Add:			
20	Other Adjustments	(17,248,740)	-	
21	Total Federal Income Taxes (Operating)	\$ 7,214,887	\$ 62,063,369	(H)

FOOTNOTE EXPLANATIONS:

- (A) Total Test Year Ended September 30, 2016 per books.
- (B) Represents amount requested in this filing after rate making adjustments.
- (C) The amounts in columns (b) and (c) agree to Schedule G-7.5, column (b), line 4 and column (c), line 7,
- (D) This amount agrees to Schedule G-7.9, column (d), line 4.
- (E) Per book amount adjusted to reflect the deduction calculated for federal taxable income in Company
- (F) Elimination of tax amounts associated with performance based compensation, not included in cost of
- (G) This amount agrees to Schedule G-7.7, line 9, column (e).
- (H) The amounts in columns (b) and (c) agree to Schedule G-7 6, line 53, columns (b) and (f), respectively.

EL PASO ELECTRIC COMPANY
PUC DOCKET NO. 46831
TEST YEAR ENDING 09/30/2016

TCRF Baseline

	TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
ITC	139,507,887	57,307,735	7,712,372	444,259	-56,066	-227,358	26,132	2,452,497	867,647	34,360	107,158	40,022,496	11,776,273	4,532,998	-218,507	545,622	4,705,784	-9,096	9,483,579
ROR		0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360
RTIC	11,350,362	4,662,557	627,479	36,145	-4,562	-18,498	2,126	199,535	70,592	2,796	8,718	3,256,230	958,118	368,805	-17,778	44,392	382,863	-740	771,584
TDEPR	4,413,759	1,839,541	246,900	14,713	0	0	808	78,673	25,398	2,706	3,594	1,251,744	365,575	132,641	0	16,014	137,893	45	297,513
TTFT	3,731,451	1,520,046	204,674	11,604	-2,055	-8,267	706	65,436	23,889	379	2,806	1,077,809	318,036	124,839	-7,861	15,011	129,542	-344	255,201
TOT	1,738,412	781,227	104,482	7,037	2,143	9,821	289	31,254	7,279	3,249	1,641	459,159	130,366	37,874	8,278	4,635	39,597	400	109,683
ICRED	13,396,830	6,066,970	811,676	54,944	19,124	74,601	2,207	242,621	53,227	27,134	12,965	3,520,472	996,176	276,738	67,970	33,977	289,740	3,591	842,697
revroq	7,837,153	2,736,401	371,859	14,555	-23,597	-91,545	1,722	132,277	73,930	-18,004	3,795	2,524,471	775,918	387,421	-85,330	46,075	400,155	-4,231	591,284
ATC	5,104,923	2,127,600	285,563	17,017	0	0	935	90,992	29,375	3,130	4,157	1,447,759	422,822	153,411	0	18,521	159,487	52	344,102
ALLOC		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Class/ALLOC		37.582847%	5.079722%	0.243952%	-0.182331%	-0.707346%	0.020528%	1.725139%	0.798210%	-0.114931%	0.061443%	30.692369%	9.262344%	4.178866%	-0.659325%	0.499121%	4.324031%	-0.032290%	7.227481%
RR	12,942,077	4,864,001	657,422	31,572	-23,597	-91,545	2,657	223,269	103,305	-14,874	7,952	3,972,230	1,198,740	540,832	-85,330	64,597	559,642	-4,179	935,386
BD		2,114,367,961	277,317,840	13,995,502	5,318,544	33,230,643	2,629,032	159,475,605	120,000	8,663,576	5,045,538	4,486,599	1,490,500	517,488	27,182,227	74,046	504,000	4,755	887,552
BD BASIS		KWH	KWH	KWH	KWH	KWH	KWH	KW	KW	KWH	KWH	KW	KW	KW	KWH	KW	KW	KW	KW
	Jurisdictional Allocator	Transmission 4CP	Transmission 12CP	Gross Plant	Net Plant	Labor													
	Texas	80.02%	80.23%	78.13%	78.13%	78.22%													
	TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41

TIC

TCRF Transmission Invested Capital

Land Owned in Fee	11,469,547	4,780,211	641,592	38,234	0	0	2,101	204,438	65,998	7,032	9,441	3,252,760	949,980	344,679	0	41,613	358,328	116	773,115
Structures & Improvements	8,125,852	3,470,000	465,738	27,754	0	0	1,525	148,403	47,909	5,105	6,780	2,361,216	689,599	250,206	0	30,207	260,114	84	561,212
Station Equipment	134,052,692	55,860,690	7,498,738	446,868	0	0	24,551	2,389,407	771,368	82,193	109,170	38,017,413	11,103,081	4,028,504	0	486,363	4,188,037	1,359	9,035,943
Towers and Fixtures	20,402,219	8,503,118	1,141,274	68,011	0	0	3,737	363,657	117,399	12,509	16,615	5,786,080	1,689,839	613,120	0	74,022	637,400	207	1,175,230
Poles and Fixtures	101,602,582	42,345,248	5,683,599	338,694	0	0	18,608	1,811,000	584,642	62,296	82,743	28,814,489	8,415,344	3,053,318	0	368,628	1,174,233	1,030	6,848,601
Overhead Conductor	73,864,878	30,784,973	4,131,908	246,230	0	0	13,528	1,316,596	425,034	45,289	60,154	20,948,118	6,117,951	2,219,761	0	267,993	2,307,666	749	4,978,929
Road and Trails	1,604,500	668,714	89,784	5,439	0	0	294	28,599	9,333	984	1,307	455,037	132,895	48,218	0	5,821	50,127	16	108,153
Transmission Plant Adjustments	(526,305)	(219,350)	(29,441)	(1,754)	0	0	(96)	(9,381)	(3,028)	(133)	(425)	(149,260)	(43,592)	(15,816)	0	(1,910)	(16,443)	(5)	(35,476)
Subtotal	350,795,765	146,202,612	19,623,072	1,169,385	0	0	64,246	6,252,719	2,018,554	215,086	285,680	99,485,862	29,055,097	10,541,989	0	1,272,738	10,959,463	3,555	23,645,706

TCRF Transmission Accumulated Depreciation

Land Owned in Fee	(4,404,377)	(1,835,631)	(246,375)	(14,682)	0	0	(807)	(78,505)	(25,444)	(2,700)	(3,587)	(1,249,084)	(364,798)	(132,359)	0	(15,980)	(137,600)	(45)	(296,881)
Structures & Improvements	(2,986,594)	(1,244,735)	(167,066)	(9,956)	0	0	(547)	(53,234)	(17,186)	(1,831)	(2,432)	(847,000)	(247,368)	(89,752)	0	(10,836)	(93,306)	(30)	(201,314)
Station Equipment	(66,194,821)	(27,588,293)	(3,702,855)	(220,662)	0	0	(12,123)	(1,179,882)	(380,599)	(40,586)	(53,908)	(18,772,886)	(5,482,669)	(1,980,263)	0	(240,164)	(2,068,040)	(671)	(4,461,922)
Towers and Fixtures	(10,851,824)	(4,522,760)	(607,037)	(36,175)	0	0	(1,987)	(193,427)	(62,444)	(6,654)	(8,837)	(3,077,583)	(898,816)	(326,115)	0	(39,372)	(339,030)	(110)	(731,477)
Poles and Fixtures	(45,126,217)	(18,807,442)	(2,524,304)	(150,429)	0	0	(8,265)	(804,347)	(259,666)	(27,669)	(36,750)	(12,797,819)	(3,737,635)	(1,356,117)	0	(163,724)	(1,409,821)	(457)	(3,041,774)
Overhead Conductor	(40,641,646)	(16,938,388)	(2,273,442)	(135,480)	0	0	(7,443)	(724,412)	(233,861)	(24,919)	(33,098)	(11,525,992)	(3,366,195)	(1,221,348)	0	(147,454)	(1,269,715)	(412)	(2,739,487)
Road and Trails	(461,979)	(192,541)	(25,843)	(1,540)	0	0	(85)	(8,234)	(2,658)	(283)	(376)	(131,017)	(38,264)	(13,883)	0	(1,676)	(14,433)	(5)	(31,140)
Transmission Accum Depr Adjustm	23,292	9,707	1,303	78	0	0	4	415	134	14	19	6,606	1,929	700	0	85	728	0	1,570
TCRF Depreciation Adjustment	(399,624)	(166,553)	(22,354)	(1,332)	0	0	(73)	(7,123)	(2,300)	(245)	(325)	(133,334)	(33,099)	(12,009)	0	(1,450)	(12,485)	(4)	(26,937)
Subtotal	(171,043,791)	(71,286,633)	(9,567,973)	(570,178)	0	0	(31,326)	(3,048,751)	(984,223)	(104,873)	(139,294)	(48,508,108)	(14,166,915)	(5,140,147)	0	(620,572)	(5,343,702)	(1,733)	(11,529,361)

TCRF Transmission-related ADIT

Acct 190 Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acct 282 Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Acct 283 Federal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
FAS109 Incremental Bal - NETPLT	(708,987)	(321,076)	(42,956)	(2,908)	(1,012)	(3,948)	(117)	(12,840)	(2,817)	(1,436)	(686)	(186,310)	(52,720)	(14,646)	(3,597)	(1,798)	(15,334)	(190)	(44,597)
ADIT - Ratebase - Federal/GROSSPLT	(43,213,431)	(19,598,405)	(2,620,016)	(178,833)	(60,024)	(275,069)	(7,091)	(777,745)	(172,352)	(87,631)	(41,498)	(11,307,086)	(3,197,714)	(896,194)	(231,857)	(109,955)	(937,944)	(11,148)	(2,702,872)
LABOR	6,981,764	3,760,036	514,473	39,715	9,600	70,238	973	100,343	22,029	19,555	6,171	1,429,766	391,566	112,556	34,588	137,196	1,315	328,779	
NETPLT	(771,761)	(331,390)	(44,335)	(13,001)	(1,045)	(4,075)	(121)	(13,252)	(2,907)	(1,482)	(708)	(192,295)	(54,413)	(15,116)	(3,713)	(1,856)	(15,826)	(396)	(46,030)
ADIT - Ratebase - State/GROSSPLT	(2,828,657)	(1,282,869)	(171,501)	(11,706)	(3,929)	(18,005)	(464)	(50,909)	(11,382)	(5,736)	(2,716)	(740,173)	(209,315)	(58,663)	(15,177)	(7,197)	(61,396)	(730)	(176,924)
LABOR	460,830	248,775	33,958	2,621	634	4,636	64	6,623	1,454	1,291	407	94,372	25,845	7,429	2,283	915	7,735	87	21,201
NETPLT	(203,844)	(92,314)	(12,350)	(8,361)	(291)	(1,135)	(34)	(3,692)	(810)	(413)	(197)	(53,567)	(15,158)	(4,211)	(1,034)	(517)	(4,409)	(55)	(12,802)
Total ADIT	(40,244,087)	(17,608,244)	(2,342,726)	(154,948)	(56,066)	(227,358)	(6,788)	(751,472)	(166,684)	(75,852)	(39,228)	(10,555,258)	(3,111,909)	(868,844)	(218,507)	(106,545)	(909,977)	(10,917)	(2,632,765)
Total before revenue distribution adjust	139,507,887	57,307,735	7,712,372	444,259	-56,066	-227,358	26,132	2,452,497	867,647	34,360	107,158	40,022,496	11,776,273	4,532,998	-218,507	545,622	4,705,784	-9,096	9,483,579

Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total after revenue distribution adjustm	119,507,887	57,307,735	7,712,372	444,259	-56,066	-227,358	26,132	2,452,497	867,647	34,360	107,158	40,022,496	11,776,273	4,532,998	-218,507	545,622	4,705,784	-9,096	9,483,579
TIC (Scaled to COS)	119,507,887	57,307,735	7,712,372	444,259	-56,066	-227,358	26,132	2,452,497	867,647	34,360	107,158	40,022,496	11,776,273	4,532,998	-218,507	545,622	4,705,784	-9,096	9,483,579

TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
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TDEPR

JCRF Transmission Depreciation Expense

Land Owned in Fee	98,877	41,210	5,531	330	0	0	18	1,762	569	61	81	28,042	8,190	2,971	0	359	3,089	1	6,665
Structures & Improvements	101,893	42,466	5,700	340	0	0	19	1,816	586	62	83	28,897	8,430	3,062	0	370	3,183	1	6,868
Station Equipment	1,263,372	526,541	70,671	4,211	0	0	231	22,519	7,270	775	1,029	358,293	104,640	37,966	0	4,584	39,470	13	85,159
Towers and Fixtures	264,789	110,357	14,812	883	0	0	48	4,720	1,524	162	216	75,094	21,931	7,957	0	961	8,272	3	17,848
Poles and Fixtures	1,670,160	696,080	93,427	5,568	0	0	306	29,770	9,610	1,024	1,360	473,658	138,333	50,191	0	6,060	52,179	17	112,579
Overhead Conductor	1,004,645	418,710	56,199	3,349	0	0	184	17,907	5,781	616	818	284,918	83,211	30,191	0	3,645	31,387	10	67,719
Road and Trails	16,847	7,021	942	56	0	0	3	300	97	10	14	4,778	1,395	506	0	61	526	0	1,136
Deprec. Adjustment	(6,823)	(2,844)	(382)	(23)	0	0	(1)	(122)	(39)	(4)	(6)	(1,935)	(565)	(205)	0	(25)	(213)	(0)	(400)
Subtotal	4,413,759	1,839,541	246,900	14,713	0	0	808	78,673	25,398	2,706	3,594	1,251,744	365,575	132,641	0	16,014	137,893	45	297,513
Total before revenue distribution adjust	4,413,759	1,839,541	246,900	14,713	0	0	808	78,673	25,398	2,706	3,594	1,251,744	365,575	132,641	0	16,014	137,893	45	297,513
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total after revenue distribution adjustm	4,413,759	1,839,541	246,900	14,713	0	0	808	78,673	25,398	2,706	3,594	1,251,744	365,575	132,641	0	16,014	137,893	45	297,513
TDEPR (Scaled to COS)	4,413,759	1,839,541	246,900	14,713	0	0	808	78,673	25,398	2,706	3,594	1,251,744	365,575	132,641	0	16,014	137,893	45	297,513

TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
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TFIT

Federal Income Tax Related to TIC

TIC	119,507,887	57,307,735	7,712,372	444,259	-56,066	-227,358	26,132	2,452,497	867,647	34,360	107,158	40,022,496	11,776,273	4,532,998	-218,507	545,622	4,705,784	-9,096	9,483,579
WACC		0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360	0.081360
Return on TIC	11,350,362	4,662,557	627,479	36,145	-4,562	-18,498	2,126	199,535	70,592	2,796	8,718	3,256,230	958,118	368,805	-17,778	44,392	382,863	-740	771,584
Composite cost of debt		0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059	0.03059
Synchronized interest	4,267,546	1,753,044	235,921	13,590	-1,715	-6,955	799	75,022	26,541	1,051	3,278	1,224,288	360,236	138,664	-6,684	16,691	143,950	-278	290,103
Schedule M Items - Permanent	-704,009	-318,822	-42,654	-2,887	-1,005	-3,920	-116	-12,750	-2,797	-1,426	-681	-185,002	-52,349	-14,543	-3,572	-1,786	-15,226	-189	-44,284
Calculated Federal Taxable Income At Tax Factor (State and Federal)	6,378,806	2,590,692	348,903	19,668	-3,851	-15,463	1,211	111,763	41,253	319	4,759	1,846,940	545,532	215,598	-14,665	25,916	223,687	-650	437,197
ETI before adjustments	3,634,025	1,475,925	198,771	11,205	-2,194	-8,809	690	63,672	23,502	182	2,711	1,052,207	310,791	122,827	-8,355	14,764	127,435	-371	249,073
Adjustments	-97,426	-44,121	-5,903	-400	-139	-543	-16	-1,764	-387	-197	-94	-25,602	-7,244	-2,013	-494	-247	-2,107	-26	-6,128
Total Transmission Related FIT	3,731,451	1,520,046	204,674	11,604	-2,055	-8,267	706	65,436	23,889	379	2,806	1,077,809	318,036	124,839	-7,861	15,011	129,542	-344	255,201
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal after revenue distribution adju	3,731,451	1,520,046	204,674	11,604	-2,055	-8,267	706	65,436	23,889	379	2,806	1,077,809	318,036	124,839	-7,861	15,011	129,542	-344	255,201
TFIT	3,731,451	1,520,046	204,674	11,604	-2,055	-8,267	706	65,436	23,889	379	2,806	1,077,809	318,036	124,839	-7,861	15,011	129,542	-344	255,201

TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11/TOU	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
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TOT

Other Taxes

Property - Texas	1,079,980	489,799	65,479	4,469	1,500	6,874	177	19,437	4,307	2,190	1,037	282,584	79,917	22,397	5,795	2,748	23,441	279	67,550
Property - New Mexico	462,864	209,921	28,063	1,916	643	2,946	76	8,331	1,846	939	444	121,111	34,251	9,599	2,483	1,178	10,046	119	28,951
Property - Arizona	195,568	81,508	10,940	652	0	0	36	3,486	1,125	120	159	55,463	16,198	5,877	0	710	6,110	2	13,182
Payroll	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Sales and Use Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fees - Texas	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fees - New Mexico	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Fees - Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas Franchise Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Texas Gross Receipts Tax	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total before revenue distribution adjus	1,738,412	781,227	104,482	7,037	2,143	9,821	289	31,254	7,279	3,249	1,641	459,159	130,366	37,874	8,278	4,635	39,597	400	109,683
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total after revenue distribution adjus	1,738,412	781,227	104,482	7,037	2,143	9,821	289	31,254	7,279	3,249	1,641	459,159	130,366	37,874	8,278	4,635	39,597	400	109,683
TOT (Scaled to Settlement COS)		781,227	104,482	7,037	2,143	9,821	289	31,254	7,279	3,249	1,641	459,159	130,366	37,874	8,278	4,635	39,597	400	109,683

TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
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TCRED

); Transmission-related miscellaneous revenue credits

Transmission Service Revenues	13,396,830	6,066,970	811,676	54,944	19,124	74,601	2,207	242,621	53,227	27,134	12,965	3,520,472	996,176	276,738	67,970	33,977	289,740	3,591	842,697
Total before revenue distribution adjus	13,396,830	6,066,970	811,676	54,944	19,124	74,601	2,207	242,621	53,227	27,134	12,965	3,520,472	996,176	276,738	67,970	33,977	289,740	3,591	842,697
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total after revenue distribution adjus	13,396,830	6,066,970	811,676	54,944	19,124	74,601	2,207	242,621	53,227	27,134	12,965	3,520,472	996,176	276,738	67,970	33,977	289,740	3,591	842,697
TCRED (Scaled to Settlement COS)	13,396,830	6,066,970	811,676	54,944	19,124	74,601	2,207	242,621	53,227	27,134	12,965	3,520,472	996,176	276,738	67,970	33,977	289,740	3,591	842,697

TRAN	Residential Rate 01	Small General Service Rate 02	Residential DG Rate 03	Recreational Lighting Rate 07	Street Lighting Rate 08	Traffic Signals Rate 09	TOU Municipal Pumping Rate 11	Electric Refining Rate 15	Water Heating Rate WH	Irrigation Service Rate 22	General Service Rate 24	Large Power Rate 25	Petroleum Refining Rate 26	Private Area Lighting Rate 28	Electric Furnace Rate 30	Military Reservation Rate 31	Cotton Gin Rate 34	City & County Rate 41
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ATC

)(1): Approved Transmission Charges

le Transmission Charges

Wheeling - Schedule 9 Network Integratio	5,104,923	2,127,600	285,563	17,017	0	0	935	90,992	29,375	3,130	4,157	1,447,759	422,822	153,411	0	18,521	159,487	52	344,102
Total before revenue distribution adjus	5,104,923	2,127,600	285,563	17,017	0	0	935	90,992	29,375	3,130	4,157	1,447,759	422,822	153,411	0	18,521	159,487	52	344,102
Revenue Distribution Adjustment	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total after revenue distribution adjus	5,104,923	2,127,600	285,563	17,017	0	0	935	90,992	29,375	3,130	4,157	1,447,759	422,822	153,411	0	18,521	159,487	52	344,102
		2,127,600	285,563	17,017	0	0	935	90,992	29,375	3,130	4,157	1,447,759	422,822	153,411	0	18,521	159,487	52	344,102

Property Tax Split

TRANS net plant	179,751,974
TCRF net plant	139,507,887
	77.61%

TRANS LABOR	16.43%
GROSS TRANS PLANT	11.68%
NET TRANS PLANT	8.91%

LABOR	100.00%	53.98%	7.37%	0.57%	0.14%	1.01%	0.01%	1.44%	0.32%	0.28%	0.09%	20.48%	5.61%	1.61%	0.50%	0.20%	1.68%	0.02%	4.71%
NET PLANT	100.00%	45.29%	6.06%	0.41%	0.14%	0.56%	0.02%	1.81%	0.40%	0.20%	0.10%	26.28%	7.44%	2.07%	0.51%	0.25%	2.16%	0.03%	6.29%

Line No	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11 Municipal Pumping (h)	Rate 11-TOU Municipal Pumping (i)
1	PLANT IN SERVICE										
2											
3	A101 & 106 Plant In Service										
4	Intangible Plant										
5	303 Miscellaneous Intangible Plant	CUSTOMER	22,333,488	19,702,704	1,817,150	128,950	13,844	10,990	1,427	0	29,966
6	303 Miscellaneous Intangible Plant	D1PROD	2,946,145	1,223,035	164,215	9,811	1,370	8,556	527	0	51,646
7	303 Miscellaneous Intangible Plant	D2TRAN	5,674,145	2,364,837	317,405	18,915	0	0	1,039	0	101,138
8	303 Miscellaneous Intangible Plant	DISTPLT	13,505,740	7,006,752	937,765	78,296	53,769	213,756	1,792	0	274,985
9	303 Miscellaneous Intangible Plant	LABOR	17,054,727	9,206,825	1,256,732	97,015	23,451	171,575	2,377	0	245,113
10	Total Intangible Plant		61,514,245	39,504,153	4,493,266	332,987	92,435	404,876	7,163	0	702,848
11											
12	Steam Production										
13	310 Land & Land Rights	D1PROD	231,151	95,958	12,884	770	107	671	41	0	4,052
14	311 Structures and Improvements	D1PROD	43,638,616	18,115,724	2,432,370	145,316	20,292	126,726	7,811	0	764,984
15	312 Boiler Plant Equipment	D1PROD	127,318,342	52,853,738	7,096,590	423,970	59,203	369,732	22,790	0	2,231,888
16	313 Engines / Engine Driven Gen	D1PROD	56,886,575	23,615,357	3,170,798	189,432	26,452	165,198	10,183	0	997,221
17	314 Turbo generator Units	D1PROD	102,516,907	42,557,904	5,714,184	341,381	47,670	297,709	18,351	0	1,797,120
18	315 Accessory Electric Equip	D1PROD	28,445,685	11,808,674	1,585,532	94,724	13,227	82,606	5,092	0	498,652
19	316 Misc. Power Plant Equip	D1PROD	42,918,378	17,816,731	2,392,225	142,918	19,957	124,635	7,682	0	752,358
20	317 Asset Retirement Costs - Steam	D1PROD	(203,072)	(84,301)	(11,319)	(676)	(94)	(590)	(36)	0	(3,560)
21	Other Production Plant Adjustments	D1PROD	0	0	0	0	0	0	0	0	0
22	Total Steam Production		401,752,583	166,779,785	22,393,265	1,337,835	186,815	1,166,688	71,914	0	7,042,716
23											
24	Nuclear Production										
25	303 Misc. Intangible Plant	D1PROD	40,696,038	16,894,170	2,268,354	135,518	18,924	118,181	7,285	0	713,401
26	320 Land & Land Rights	D1PROD	1,918,631	796,482	106,942	6,389	892	5,572	343	0	33,634
27	321 Structures and Improvements	D1PROD	428,079,239	177,708,785	23,860,685	1,425,502	199,057	1,243,141	76,626	0	7,504,222
28	322 Reactor Plant Equipment	D1PROD	625,803,837	259,790,313	34,881,645	2,083,925	290,999	1,817,333	112,019	0	10,970,330
29	323 Turbogenerator units	D1PROD	199,253,951	82,716,409	11,106,205	663,515	92,653	578,633	35,666	0	3,492,918
30	324 Accessory Electric Equip	D1PROD	143,470,433	59,558,965	7,996,890	477,756	66,714	416,638	25,681	0	2,515,034
31	325 Misc. Power Plant Equip	D1PROD	91,957,923	38,174,547	5,125,638	306,220	42,760	267,046	16,460	0	1,612,021
32	326 Asset Retirement Costs - Nuclear	D1PROD	(34,511,130)	(14,326,626)	(1,923,614)	(114,922)	(16,048)	(100,220)	(6,177)	0	(604,980)
33	350 Land and Land Rights	D1PROD	8,699	3,611	485	29	4	25	2	0	152
34	353 Station Equipment	D1PROD	10,274,205	4,265,137	572,673	34,213	4,778	29,836	1,839	0	180,107
35	354 Towers and Fixtures	D1PROD	1,214,343	504,111	67,686	4,044	565	3,526	217	0	21,287
36	356 O H Conductors & Devices	D1PROD	211,184	87,669	11,771	703	98	613	38	0	3,702
37	392 Transportation Equipment	D1PROD	2,390,074	992,193	133,220	7,959	1,111	6,941	428	0	41,898
38	394 Tools Shop and Garage Equip	D1PROD	89,498	37,153	4,989	298	42	260	16	0	1,569
39	396 Power Operated Equipment	D1PROD	3,713,024	1,541,390	206,960	12,364	1,727	10,783	665	0	65,089
40	397 Communication Equipment	D1PROD	3,086,155	1,281,157	172,019	10,277	1,435	8,962	552	0	54,100
41	Nuclear Production Plant Adjustments	D1PROD	(662,781,798)	(275,140,996)	(36,942,758)	(2,207,061)	(308,193)	(1,924,716)	(118,638)	0	(11,618,553)
42	Total Nuclear Production		854,874,306	354,884,471	47,649,791	2,846,729	397,516	2,482,553	153,022	0	14,985,932
43											
44	Other Production										
45	340 Land & Land Rights	D1PROD	2,063,657	856,687	115,026	6,872	960	5,993	369	0	36,176
46	341 Structures and Improvements	D1PROD	81,547,718	33,852,952	4,545,384	271,554	37,920	236,814	14,597	0	1,429,530
47	342 Fuel Holder, Producer & Acc	D1PROD	15,686,386	6,511,899	874,343	52,236	7,294	45,553	2,808	0	274,982
48	343 Prime movers	D1PROD	244,887,025	101,660,094	13,649,744	815,473	113,872	711,151	43,835	0	4,292,865
49	344 Generators	D1PROD	24,993,641	10,375,625	1,393,119	83,229	11,622	72,581	4,474	0	438,138
50	345 Accessory Plant Equipment	D1PROD	20,473,786	8,499,295	1,141,187	68,178	9,520	59,456	3,665	0	358,905
51	346 Misc. Power Plant Equipment	D1PROD	5,635,719	2,339,559	314,129	18,767	2,621	16,366	1,009	0	98,794
52	347 Asset Retirement Costs - Other	D1PROD	167,381	69,485	9,330	557	78	486	30	0	2,934
53	Other Plant Adjustments	D1PROD	(150,951)	(62,665)	(8,414)	(503)	(70)	(438)	(27)	0	(2,646)
54	Total Other Production		395,304,360	164,102,930	22,033,848	1,316,362	183,816	1,147,963	70,759	0	6,929,679
55											
56	Total Production Plant		1,713,445,494	725,271,338	96,570,170	5,833,912	860,582	5,202,080	302,858	0	29,661,174
57											
58	Transmission Plant										

59	350 Land and Land Rights	D2TRAN	11,469,547	4,780,211	641,592	38,234	0	0	2,101	0	204,438
60	352 Structures and Improvements	D2TRAN	8,325,852	3,470,000	465,738	27,754	0	0	1,525	0	118,803
61	353 Station Equipment	D2TRAN	134,052,692	55,869,699	7,498,738	446,868	0	0	24,551	0	2,369,407
62	354 Towers and Fixtures	D2TRAN	20,402,219	8,503,118	1,141,274	68,011	0	0	3,737	0	363,657
63	355 Poles and Fixtures	D2TRAN	101,602,382	42,345,248	5,683,509	338,694	0	0	18,608	0	1,811,000
64	356 O H Conductors & Devices	D2TRAN	73,864,878	30,784,973	4,131,908	246,230	0	0	13,528	0	1,316,596
65	359 Roads and Trails	D2TRAN	1,604,500	668,714	89,754	5,349	0	0	294	0	28,599
66	Transmission Plant Adjustments	D2TRAN	(526,305)	(219,350)	(29,441)	(1,754)	0	0	(96)	0	(9,381)
67	Total Transmission Plant		350,795,765	146,202,612	19,623,072	1,169,385	0	0	64,246	0	6,252,719
68											
69	Distribution Plant										
70	360 Land and Land Rights	D3DIST	6,642,882	3,156,513	447,498	34,836	28,953	35,360	1,069	0	159,375
71	361 Structures and Improvements	D3DIST	9,480,104	4,504,681	638,627	49,715	41,319	50,463	1,526	0	227,445
72	362 Station Equipment	D3DIST	134,705,669	64,008,382	9,074,447	706,414	587,107	717,042	21,684	0	3,231,831
73	364 Poles, Towers & Fixtures										
74	Poles, Towers & Fixtures - Primary	D10DIST	37,940,713	21,701,529	2,825,637	207,682	162,794	135,718	4,104	0	692,689
75	Poles, Towers & Fixtures - Secondary	D9DIST	64,965,340	30,869,720	4,376,390	340,687	283,148	345,812	10,458	0	1,558,635
76	Total 364 Poles, Towers & Fixtures		102,906,052	52,571,249	7,202,027	548,368	445,942	481,531	14,562	0	2,251,324
77	365 O H Conductors & Devices										
78	O H Conductors & Devices - Primary	D4DIST	56,518,350	26,855,945	3,807,358	296,390	246,332	300,849	9,098	0	1,355,977
79	O H Conductors & Devices - Secondary	D6DIST	7,616,436	4,356,489	567,235	41,691	32,680	27,245	824	0	139,054
80	Total 365 O H Conductors & Devices		64,134,786	31,212,434	4,374,593	338,081	279,012	328,094	9,922	0	1,495,031
81	366 Underground Conduits										
82	Underground Conduits - Primary	D7DIST	53,349,289	25,350,096	3,593,874	279,771	232,520	283,980	8,588	0	1,279,945
83	Underground Conduits - Secondary	D8DIST	31,586,091	18,066,779	2,352,376	172,898	135,528	112,987	3,417	0	576,672
84	Total 366 Underground Conduits		84,935,379	43,416,875	5,946,251	452,668	368,048	396,967	12,005	0	1,856,617
85	367 U G Conductors & Devices										
86	U G Conductors & Devices - Primary	D7DIST	94,805,156	45,048,769	6,386,549	497,171	413,203	504,650	15,261	0	2,274,546
87	U G Conductors & Devices - Secondary	D8DIST	15,356,816	8,783,872	1,143,700	84,061	65,892	54,933	1,661	0	280,372
88	Total 367 U G Conductors & Devices		110,161,971	53,832,641	7,530,248	581,231	479,095	559,584	16,923	0	2,554,918
89	368 Line Transformers										
90	Line Transformers - Primary	D5DIST-PRIM	93,564,989	44,459,477	6,303,005	490,667	407,798	498,049	15,062	0	2,244,792
91	Line Transformers - Secondary	D5DIST-SEC	76,682,486	43,861,253	5,710,933	419,748	329,025	274,302	8,295	0	1,400,003
92	Total 368 Line Transformers		170,247,476	88,320,730	12,013,938	910,415	736,823	772,351	23,357	0	3,644,796
93											
94	369 Services	SDI	34,556,648	28,200,152	2,600,857	184,564	76,749	0	2,181	0	171,532
95	370 Meters	METER	43,185,537	34,469,832	4,200,755	704,728	54,861	0	0	0	250,374
96	371 Install on Customer Prem	CUST371	8,201,460	0	0	0	0	0	0	0	0
97	373 Street Lights	CUST373	8,974,169	0	0	0	0	8,974,169	0	0	0
98	Distribution Plant Adjustment	DISTPLT	(3,137,054)	(1,627,498)	(217,820)	(18,186)	(12,489)	(49,650)	(416)	0	(63,872)
99	Total Distribution Plant		774,995,080	402,065,991	53,811,420	4,492,836	3,085,418	12,265,910	102,813	0	15,779,370
100											
101	General Plant										
102	389 Land and Land Rights	LABOR	1,434,167	774,221	105,681	8,158	1,972	14,428	200	0	20,612
103	390 Structures and Improvements	LABOR	79,932,552	43,150,793	5,890,084	454,692	109,913	804,140	11,143	0	1,148,801
104	391 Office Furniture & Equip	LABOR	19,499,100	10,526,395	1,436,853	110,920	26,813	196,166	2,718	0	280,244
105	392 Transportation Equipment	LABOR	32,587,138	17,591,842	2,401,287	185,370	44,810	327,834	4,543	0	468,347
106	393 Store Equipment	LABOR	41,728	22,526	3,075	237	57	420	6	0	600
107	394 Tools, Shop & Garage Equip	LABOR	2,828,034	1,526,686	208,393	16,087	3,889	28,451	394	0	40,645
108	395 Laboratory Equipment	LABOR	2,942,096	1,588,261	216,798	16,736	4,046	29,598	410	0	42,284
109	396 Power Operated Equipment	LABOR	3,024,657	1,632,831	222,881	17,206	4,159	30,429	422	0	43,471
110	397 Communication Equipment	LABOR	18,795,128	10,146,363	1,384,979	106,915	25,845	189,083	2,620	0	270,126
111	398 Misc Equipment	LABOR	2,814,675	1,519,475	207,408	16,011	3,870	28,316	392	0	40,453
112	General Plant Adjustments	LABOR	(230,650)	(124,514)	(16,996)	(1,312)	(317)	(2,320)	(32)	0	(3,315)
113	Total General Plant		163,668,625	88,354,879	12,060,444	931,021	225,055	1,646,545	22,816	0	2,352,267
114	Total Plant in Service		3,002,904,964	1,361,894,820	182,065,105	12,427,154	4,171,056	19,114,535	492,734	0	54,045,530
115											
116	ACCUM PROVISION FOR DEPREC & AMORT										
117											
118	111 Accum Prov For Amortization										
119	303 Misc Intangible - Production	CUSTOMER	(474,432)	(418,546)	(38,602)	(2,739)	(294)	(233)	(30)	0	(637)
120	303 Misc Intangible - Transmission	D1PROD	(2,305,715)	(957,173)	(128,518)	(7,678)	(1,072)	(6,696)	(413)	0	(40,419)
121	303 Misc Intangible - Distribution	D2TRAN	(5,485,179)	(2,286,081)	(306,834)	(18,285)	0	0	(1,005)	0	(97,770)
122	303 Misc Intangible - Customer	DISTPLT	(10,936,070)	(5,673,613)	(759,341)	(63,399)	(43,539)	(173,086)	(1,451)	0	(222,665)
123	303 Misc Intangible - General	LABOR	(22,118,007)	(11,940,186)	(1,629,836)	(125,817)	(30,414)	(222,512)	(3,083)	0	(317,883)
124	Intangible Accum Depr Adjustments	LABOR	0	0	0	0	0	0	0	0	0
125	Total A111 Accum Prov For Amortization		(41,319,402)	(21,275,598)	(2,863,131)	(217,919)	(75,319)	(402,528)	(5,982)	0	(679,374)
126											
127	108 Accum Prov For Depreciation										
128	Steam Production Accum Depr										
129	310 Land & Land Rights	D1PROD	0	0	0	0	0	0	0	0	0
130	311 Structures and Improvements	D1PROD	(23,001,313)	(9,548,548)	(1,282,069)	(76,594)	(10,696)	(66,796)	(4,117)	0	(403,213)
131	312 Boiler Plant Equipment	D1PROD	(37,659,783)	(15,633,728)	(2,099,117)	(125,407)	(17,512)	(109,364)	(6,741)	0	(660,175)

132	313 Engines / Engine Driven Gen	D1PROD	(16,121,202)	(6,692,404)	(898,579)	(53,684)	(7,496)	(46,816)	(2,886)	0	(282,604)
133	314 Turbo generator Units	D1PROD	(62,672,721)	(26,017,363)	(3,493,311)	(208,700)	(29,143)	(182,001)	(11,218)	0	(1,098,855)
134	315 Accessory Electric Equip	D1PROD	(12,901,521)	(5,355,816)	(719,117)	(42,962)	(5,999)	(37,466)	(2,309)	0	(257,608)
135	316 Misc Power Plant Equip	D1PROD	(26,828,615)	(11,137,379)	(1,495,399)	(89,339)	(12,475)	(77,910)	(4,802)	0	(470,305)
136	317 Asset Retirement Costs - Steam	D1PROD	25,286	10,497	1,409	84	12	73	5	0	443
137											
138	Steam Production Accum Depr Adjustments	D1PROD	445	185	25	1	0	1	0	0	8
139											
140	Total Steam Production Accum Depr		(179,159,424)	(74,374,556)	(9,986,157)	(596,600)	(83,309)	(520,278)	(32,070)	0	(3,140,662)
141											
142	Nuclear Production Accum Depr										
143	303 Misc Intangible plant	D1PROD	(16,789,394)	(6,969,791)	(935,823)	(55,909)	(7,807)	(48,756)	(3,005)	0	(294,318)
144	320 Land & Land Rights	D1PROD	1,693	703	94	6	1	5	0	0	30
145	321 Structures and Improvements	D1PROD	(206,563,385)	(85,750,779)	(11,513,625)	(687,855)	(96,052)	(599,859)	(36,975)	0	(3,621,053)
146	322 Reactor Plant Equipment	D1PROD	(314,381,126)	(130,509,221)	(17,523,272)	(1,046,888)	(146,187)	(912,962)	(56,274)	0	(5,511,096)
147	323 Turbogenerator units	D1PROD	(95,851,828)	(39,791,025)	(5,342,680)	(319,186)	(44,571)	(278,353)	(17,157)	0	(1,680,281)
148	324 Accessory Electric Equip	D1PROD	(88,749,582)	(36,842,666)	(4,946,808)	(295,536)	(41,269)	(257,729)	(15,886)	0	(1,555,779)
149	325 Misc Power Plant Equip	D1PROD	(270,168,145)	(112,155,060)	(15,058,887)	(899,659)	(125,628)	(784,568)	(48,360)	0	(4,736,043)
150	326 Asset Retirement Costs - Nuclear	D1PROD	800,498	332,311	44,619	2,666	372	2,325	143	0	14,033
151	350 Land and Land Rights	D1PROD	(2,101)	(872)	(117)	(7)	(1)	(6)	(0)	0	(37)
152	353 Station Equipment	D1PROD	(2,575,358)	(1,069,110)	(143,548)	(8,576)	(1,198)	(7,479)	(461)	0	(45,146)
153	354 Towers and Fixtures	D1PROD	(249,955)	(103,764)	(13,932)	(832)	(116)	(726)	(45)	0	(4,382)
154	356 O H Conductors & Devices	D1PROD	(106,532)	(44,225)	(5,938)	(355)	(50)	(309)	(19)	0	(1,868)
155	392 Transportation Equipment	D1PROD	(106,079)	(44,037)	(5,913)	(353)	(49)	(308)	(19)	0	(1,860)
156	394 Tools, Shop & Garage Equip	D1PROD	(239)	(99)	(13)	(1)	(0)	(1)	(0)	0	(4)
157	396 Power Operated Equipment	D1PROD	(1,227,078)	(509,398)	(68,396)	(4,086)	(571)	(3,563)	(220)	0	(21,511)
158	397 Communication Equipment	D1PROD	(848,647)	(352,299)	(47,303)	(2,826)	(395)	(2,464)	(152)	0	(14,877)
159	Nuclear Production Accum Depr Adjustments	D1PROD	715,718,708	297,116,726	39,893,405	2,383,341	332,809	2,078,445	128,114	0	12,546,536
160	Total Nuclear Production Accum Depr		(281,098,551)	(116,692,606)	(15,668,136)	(936,057)	(130,711)	(816,309)	(50,317)	0	(4,927,653)
161											
162	Other Production Accum Depr										
163	340 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0
164	341 Structures and Improvements	D1PROD	(2,708,561)	(1,124,407)	(150,972)	(9,020)	(1,259)	(7,866)	(485)	0	(47,481)
165	342 Fuel Holder, Producer & Acc	D1PROD	(777,027)	(322,568)	(43,311)	(2,587)	(361)	(2,256)	(139)	0	(13,621)
166	343 Prime movers	D1PROD	(8,970,286)	(3,723,840)	(499,994)	(29,871)	(4,171)	(26,050)	(1,606)	0	(157,249)
167	344 Generators	D1PROD	(598,087)	(248,284)	(33,337)	(1,992)	(278)	(1,737)	(107)	0	(10,484)
168	345 Accessory Plant Equipment	D1PROD	(1,222,488)	(507,492)	(68,140)	(4,071)	(568)	(3,550)	(219)	0	(21,430)
169	346 Misc Power Plant Equipment	D1PROD	(3,357,368)	(1,393,746)	(187,136)	(11,180)	(1,561)	(9,750)	(601)	0	(58,855)
170	347 Asset Retirement Costs - Other	D1PROD	(14,922)	(6,194)	(832)	(50)	(7)	(43)	(3)	0	(262)
171	396 Power Operated Equipment	D1PROD	(2,672)	(1,109)	(149)	(9)	(1)	(8)	(0)	0	(47)
172	397 Communication Equipment	D1PROD	(19,129)	(7,941)	(1,066)	(64)	(9)	(56)	(3)	0	(335)
173	Other Production Accum Depr Adjustments	D1PROD	9,189	3,815	512	31	4	27	2	0	161
174	Total Other Production Accum Depr		(17,661,351)	(7,331,767)	(984,425)	(58,812)	(8,213)	(51,288)	(3,161)	0	(309,603)
175											
176	Total Production Accumulated Depreciation		(477,919,325)	(198,398,929)	(26,638,719)	(1,591,470)	(222,232)	(1,387,876)	(85,547)	0	(8,377,917)
177											
178	Transmission Plant Accum Depr										
179	350 Land and Land Rights	D2TRAN	(4,404,377)	(1,835,631)	(246,375)	(14,682)	0	0	(807)	0	(78,505)
180	352 Structures and Improvements	D2TRAN	(2,986,594)	(1,244,735)	(167,066)	(9,956)	0	0	(547)	0	(53,234)
181	353 Station Equipment	D2TRAN	(66,194,821)	(27,588,291)	(3,702,855)	(220,662)	0	0	(12,123)	0	(1,179,882)
182	354 Towers and Fixtures	D2TRAN	(10,851,824)	(4,522,760)	(607,037)	(36,175)	0	0	(1,987)	0	(193,427)
183	355 Poles and Fixtures	D2TRAN	(45,126,217)	(18,807,442)	(2,524,304)	(150,429)	0	0	(8,265)	0	(804,347)
184	356 O H Conductors & Devices	D2TRAN	(40,641,646)	(16,938,388)	(2,273,442)	(135,480)	0	0	(7,443)	0	(724,412)
185	359 Roads and Trails	D2TRAN	(461,979)	(192,541)	(25,843)	(1,540)	0	0	(85)	0	(8,234)
186	Transmission Accum Depr Adjustments	D2TRAN	23,292	9,707	1,303	78	0	0	4	0	415
187	FERC Depreciation Adjustment	D2TRAN	(399,624)	(166,553)	(22,354)	(1,332)	0	0	(73)	0	(7,123)
188	Total Transmission Plant Accum Depr		(171,043,791)	(71,286,633)	(9,567,973)	(570,178)	0	0	(31,326)	0	(3,048,751)
189											
190	Distribution Plant Accum Depr										
191	360 Land Rights	D3DIST	(372,039)	(176,783)	(25,062)	(1,951)	(1,622)	(1,980)	(60)	0	(8,926)
192	361 Structures and Improvements	D3DIST	(1,698,814)	(807,229)	(114,441)	(8,909)	(7,404)	(9,043)	(273)	0	(40,758)
193	362 Station Equipment	D3DIST	(42,056,554)	(19,984,103)	(2,833,139)	(220,550)	(183,301)	(223,868)	(6,770)	0	(1,009,012)
194	364 Poles, Towers and Fixtures										
195	Poles, Towers and Fixtures - General	DIST364	0	0	0	0	0	0	0	0	0
196	Poles, Towers and Fixtures - Primary	D9DIST	(23,353,311)	(11,096,843)	(1,573,196)	(122,468)	(101,784)	(124,310)	(3,759)	0	(560,288)
197	Poles, Towers and Fixtures - Secondary	D10DIST	(13,312,416)	(7,614,506)	(991,443)	(72,870)	(57,120)	(47,620)	(1,440)	0	(243,047)
198	Total 364 Poles, Towers and Fixtures		(36,665,727)	(18,711,349)	(2,564,639)	(195,338)	(158,904)	(171,930)	(5,199)	0	(803,335)
199											
200	365 O H Conductors and Devices										
201	O H Conductors and Devices - General	DIST365	0	0	0	0	0	0	0	0	0
202	O H Conductors and Devices - Primary	D4DIST	(19,247,328)	(9,145,794)	(1,296,596)	(100,935)	(83,888)	(102,454)	(3,098)	0	(461,778)
203	O H Conductors and Devices - Secondary	D6DIST	(3,042,647)	(1,740,349)	(226,601)	(16,655)	(13,055)	(10,884)	(329)	0	(55,550)
204	Total 365 O H Conductors and Devices		(22,289,976)	(10,886,144)	(1,523,197)	(117,590)	(96,944)	(113,338)	(3,428)	0	(517,328)

205	366 U G Conduits											WP/Exhibit RF6-4R
206	U G Conduits - General	DIST366	0	0	0	0	0	0	0	0	0	
207	U G Conduits - Primary	D7DIST	(16,071,469)	(7,636,714)	(1,082,654)	(84,281)	(70,047)	(85,549)	(2,587)	0	(385,581)	56
208	U G Conduits - Secondary	D8DIST	(7,598,241)	(4,346,082)	(565,879)	(41,592)	(32,602)	(27,180)	(822)	0	(138,722)	
209	Total 366 U G Conduits		(23,669,710)	(11,982,796)	(1,648,534)	(125,873)	(102,649)	(112,729)	(3,409)	0	(524,306)	
210	367 U G Conductors and Devices											
211	U G Conductors and Devices - General	DIST367	0	0	0	0	0	0	0	0	0	
212	U G Conductors and Devices - Primary	D7DIST	(24,714,448)	(11,743,617)	(1,664,889)	(129,606)	(107,717)	(131,556)	(3,978)	0	(592,944)	
213	U G Conductors and Devices - Secondary	D8DIST	(3,878,698)	(2,218,558)	(288,866)	(21,231)	(16,642)	(13,875)	(420)	0	(70,814)	
214	367 U G Conductors and Devices		(28,593,146)	(13,962,175)	(1,953,755)	(150,837)	(124,359)	(145,430)	(4,398)	0	(663,758)	
215	368 Line Transformers											
216	Line Transformers - General	DIST368	0	0	0	0	0	0	0	0	0	
217	Line Transformers - Primary	D5DIST-PRIM	(22,174,384)	(10,536,649)	(1,493,777)	(116,285)	(96,646)	(118,035)	(3,570)	0	(532,003)	
218	Line Transformers - Secondary	D5DIST-SEC	(20,166,885)	(11,535,162)	(1,501,930)	(110,391)	(86,531)	(72,139)	(2,182)	0	(368,190)	
219	368 Line Transformers		(42,341,269)	(22,071,811)	(2,995,707)	(226,676)	(183,177)	(190,174)	(5,751)	0	(900,193)	
220												
221	369 Services	SDI	(18,294,270)	(14,929,145)	(1,376,892)	(97,708)	(40,631)	0	(1,154)	0	(90,809)	
222	370 Meters	METER	(21,205,798)	(16,926,044)	(2,062,736)	(346,049)	(26,939)	0	0	0	(122,943)	
223	371 Install on Customer Prem	CUST371	(3,368,970)	0	0	0	0	0	0	0	0	
224	373 Street Lighting	CUST373	(4,626,362)	0	0	0	0	(4,626,362)	0	0	0	
225	Distribution Accum Depr Adjustments	DISTPLT	136,231	70,676	9,459	790	542	2,156	18	0	2,774	
226	Total Distribution Plant Accum Depr		(245,046,403)	(130,366,902)	(17,088,644)	(1,490,692)	(925,387)	(5,592,699)	(30,425)	0	(4,678,594)	
227												
228	General Plant Accum Depr											
229	389 Land and Land Rights	LABOR	(6,428)	(3,470)	(474)	(37)	(9)	(65)	(1)	0	(92)	
230	390 Structures and Improvements	LABOR	(7,805,909)	(4,213,942)	(575,203)	(44,404)	(10,734)	(78,529)	(1,088)	0	(112,188)	
231	391 Office Furniture & Equip	LABOR	(12,032,154)	(6,495,438)	(886,628)	(68,444)	(16,545)	(121,046)	(1,677)	0	(172,928)	
232	392 Transportation Equipment	LABOR	(19,649,559)	(10,607,619)	(1,447,940)	(111,776)	(27,019)	(197,679)	(2,739)	0	(282,406)	
233	393 Store Equipment	LABOR	(36,728)	(19,827)	(2,706)	(209)	(51)	(369)	(5)	0	(528)	
234	394 Tools, Shop & Garage Equip	LABOR	(1,196,116)	(645,711)	(88,140)	(6,804)	(1,645)	(12,033)	(167)	0	(17,191)	
235	395 Laboratory Equipment	LABOR	(901,871)	(486,866)	(66,457)	(5,130)	(1,240)	(9,073)	(126)	0	(12,962)	
236	396 Power Operated Equipment	LABOR	(447,952)	(241,822)	(33,009)	(2,548)	(616)	(4,507)	(62)	0	(6,438)	
237	397 Communication Equipment	LABOR	(6,439,068)	(3,476,067)	(474,483)	(36,628)	(8,854)	(64,779)	(898)	0	(92,543)	
238	398 Misc Equipment	LABOR	(498,243)	(268,972)	(36,715)	(2,834)	(685)	(5,012)	(69)	0	(7,161)	
239	General Accum Depr Adjustments	LABOR	23,827	12,863	1,756	136	33	240	3	0	342	
240	Total General Plant Accum Depr		(48,990,200)	(26,446,872)	(3,609,999)	(278,678)	(67,365)	(492,853)	(6,829)	0	(704,094)	
241												
242	Total A108 Accum Prov For Depreciation		(942,999,719)	(426,499,336)	(56,905,335)	(3,931,018)	(1,214,984)	(7,473,428)	(154,128)	0	(16,809,356)	
243												
244	Electric Plant Adjustments	D1PROD	(774,479)	(321,510)	(43,169)	(2,579)	(360)	(2,249)	(139)	0	(13,577)	
245												
246	Total Accum Deprec & Amort (A108 & A111)		(985,093,600)	(448,096,443)	(59,811,634)	(4,151,516)	(1,290,663)	(7,878,205)	(160,248)	0	(17,502,306)	
247												
248	Net Plant in Service		2,017,811,364	913,798,377	122,253,471	8,275,639	2,880,393	11,236,330	332,486	0	36,543,225	
249												
250	ADDITIONS TO RATE BASE - WORKING CAPITAL											
251												
252	Cash Allowance-Working Capital	OMXUNCOLL	(1,509,700)	(727,099)	(96,353)	(6,692)	(1,519)	(10,771)	(267)	0	(25,618)	
253												
254	151 Fuel Inventory											
255	Fuel Inventory	E2ENERGY	1,727,333	596,583	78,284	3,949	1,500	9,376	542	0	44,696	
256	Fuel Inventory - PV	E2ENERGY	157,354	54,347	7,131	360	137	854	49	0	4,072	
257	Fuel Inventory - Allowance	E2ENERGY	(18,756)	(6,478)	(850)	(43)	(16)	(102)	(6)	0	(485)	
258	Total A151 Fuel Inventory		1,865,931	644,452	84,566	4,266	1,620	10,129	586	0	48,282	
259												
260	154 Materials											
261	Generation Related	D1PROD	25,436,996	10,559,675	1,417,831	84,705	11,828	73,869	4,553	0	445,910	
262	Nuclear Related	E2ENERGY	7,912	2,733	359	18	7	43	2	0	205	
263	Transmission Related	D2TRAN	223,446	93,126	12,499	745	0	0	41	0	3,983	
264	Distribution Related	DISTPLT	10,122,081	5,251,317	702,822	58,680	40,298	160,203	1,343	0	206,092	
265	Total A154 Materials		35,790,435	15,906,851	2,133,511	144,148	52,133	234,115	5,939	0	656,189	
266												
267	165 Prepayments											
268	Generation Related	D1PROD	1,697,154	704,540	94,598	5,652	789	4,929	304	0	29,751	
269	Customer Related	CUSTOMER	0	0	0	0	0	0	0	0	0	
270	General & Admin	LABOR	2,946,319	1,590,541	217,109	16,760	4,051	29,641	411	0	42,345	
271	Insurance	GROSSPLT	3,074,874	1,394,535	186,429	12,725	4,271	19,573	505	0	55,341	
272	Nuclear Related	E2ENERGY	232,700	80,370	10,546	532	202	1,263	73	0	6,021	
273	Tax Related	NETPLT	1,387,462	628,334	84,062	5,690	1,981	7,726	229	0	25,127	
274	Transmission Related	D2TRAN	377,450	157,311	21,114	1,258	0	0	69	0	6,728	
275	Distribution Related	DISTPLT	93,186	48,344	6,470	540	371	1,475	12	0	1,897	
276	A165 Total Prepayments		9,809,143	4,603,975	620,328	43,157	11,665	64,606	1,602	0	167,211	
277												

278	Total Working Capital		45,955,808	20,428,178	2,742,051	184,880	63,900	298,078	7,861	0	846,064
279											WP/Exhibit RFG-4R
280	ADDITIONS TO RATE BASE										Page 8 of 56
281											
282	Additions to Rate Base										
283	Other Regulatory Assets	SALES_REVS	0	0	0	0	0	0	0	0	0
284	Misc. Deferred Debits	D1PROD	4,717,570	1,958,408	262,952	15,709	2,194	13,700	844	0	82,699
285	Tax Regulatory Assets										
286	ADIT - Ratebase - Federal	GROSSPLT	0	0	0	0	0	0	0	0	0
287		NETPLT	0	0	0	0	0	0	0	0	0
288											
289	ADIT - Ratebase - State	GROSSPLT	0	0	0	0	0	0	0	0	0
290		NETPLT	0	0	0	0	0	0	0	0	0
291											
292	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0
293		DISTPLT	0	0	0	0	0	0	0	0	0
294		E2ENERGY	0	0	0	0	0	0	0	0	0
295		GROSSPLT	156,354	70,911	9,480	647	217	995	26	0	2,814
296		LABOR	0	0	0	0	0	0	0	0	0
297		NETPLT	21,747,299	9,848,615	1,317,607	89,192	31,044	121,101	3,583	0	393,851
298											
299	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0
300		DISTPLT	0	0	0	0	0	0	0	0	0
301		E2ENERGY	0	0	0	0	0	0	0	0	0
302		GROSSPLT	(156,355)	(70,911)	(9,480)	(647)	(217)	(995)	(26)	0	(2,814)
303		LABOR	0	0	0	0	0	0	0	0	0
304		NETPLT	0	0	0	0	0	0	0	0	0
305	Total Tax Regulatory Assets		21,747,298	9,848,614	1,317,607	89,192	31,044	121,101	3,583	0	393,851
306											
307	Total Additions to Rate Base		72,420,677	32,235,200	4,322,611	289,781	97,137	432,879	12,289	0	1,322,614
308											
309											
310											
311	DEDUCTIONS TO RATE BASE										
312											
313	Deductions to Rate Base										
314	Customers Advances For Const	DISTPLT	(14,562,697)	(7,555,100)	(1,011,154)	(84,424)	(57,977)	(230,485)	(1,932)	0	(296,505)
315	Customer Deposits	CUSTDEP	(5,282,468)	(4,660,217)	(429,805)	(30,500)	(3,275)	(2,599)	(338)	0	(7,088)
316	Customer Deposits	D2TRAN	(8,002)	(3,335)	(448)	(27)	0	0	(1)	0	(143)
317	Customer Deposits	E2ENERGY	(39,651)	(13,695)	(1,797)	(91)	(34)	(215)	(12)	0	(1,026)
318	Coal Reclamation Liability	E2ENERGY	0	0	0	0	0	0	0	0	0
319	Tax Regulaotry Liability										
320	ADIT - Ratebase - State	D1PROD	0	0	0	0	0	0	0	0	0
321		NETPLT	0	0	0	0	0	0	0	0	0
322											
323	FAS109 Incremental Bal - Federal	D1PROD	0	0	0	0	0	0	0	0	0
324		DISTPLT	0	0	0	0	0	0	0	0	0
325		E2ENERGY	0	0	0	0	0	0	0	0	0
326		GROSSPLT	0	0	0	0	0	0	0	0	0
327		LABOR	0	0	0	0	0	0	0	0	0
328		NETPLT	(13,788,541)	(6,244,363)	(835,409)	(56,551)	(19,683)	(76,783)	(2,272)	0	(249,715)
329											
330	FAS109 Incremental Bal - State	D1PROD	0	0	0	0	0	0	0	0	0
331		NETPLT	0	0	0	0	0	0	0	0	0
332	Total Tax Regulaotry Liability		(13,788,541)	(6,244,363)	(835,409)	(56,551)	(19,683)	(76,783)	(2,272)	0	(249,715)
333											
334	Accumulated Deferred Income Taxes										
335											
336	ADIT - Ratebase - Federal										
337		D1PROD	(4,484,402)	(1,861,613)	(249,956)	(14,933)	(2,085)	(13,023)	(803)	0	(78,611)
338		DISTPLT	8,086,206	4,195,109	561,462	46,878	32,193	127,981	1,073	0	164,640
339		E2ENERGY	193,780	66,927	8,782	443	168	1,052	61	0	5,014
340		GROSSPLT	(369,918,456)	(167,767,557)	(22,428,030)	(1,530,862)	(513,819)	(2,354,660)	(60,698)	0	(6,657,700)
341		LABOR	42,499,848	22,943,120	3,131,737	241,758	58,440	427,558	5,925	0	610,813
342		NETPLT	(8,214,405)	(3,720,026)	(497,688)	(33,690)	(11,726)	(45,743)	(1,354)	0	(148,766)
343											
344	ADIT - Ratebase - State										
345		D1PROD	(1,737,541)	(721,307)	(96,849)	(5,786)	(808)	(5,046)	(311)	0	(30,459)
346		DISTPLT	527,870	273,858	36,652	3,060	2,102	8,355	70	0	10,748
347		E2ENERGY	(193,780)	(66,928)	(8,782)	(443)	(168)	(1,052)	(61)	0	(5,014)
348		GROSSPLT	(24,214,058)	(10,981,699)	(1,468,090)	(100,207)	(33,633)	(154,131)	(3,973)	0	(435,799)
349		LABOR	2,805,198	1,514,358	206,710	15,957	3,857	28,221	391	0	40,317
350		NETPLT	(2,288,260)	(1,036,276)	(138,639)	(9,385)	(3,266)	(12,742)	(377)	0	(41,441)

351												WP/Exhibit RFG-4R
352	FAS109 Incremental Bal - Federal											Page 9 of 56
353		D1PROD	0	0	0	0	0	0	0	0	0	
354		DISTPLT	0	0	0	0	0	0	0	0	0	
355		E2ENERGY	0	0	0	0	0	0	0	0	0	
356		GROSSPLT	0	0	0	0	0	0	0	0	0	
357		LABOR	0	0	0	0	0	0	0	0	0	
358		NETPLT	(7,958,760)	(3,604,253)	(482,199)	(32,641)	(11,361)	(44,319)	(1,311)	0	(144,136)	
359												
360	FAS109 Incremental Bal - State											
361		D1PROD	0	0	0	0	0	0	0	0	0	
362		DISTPLT	0	0	0	0	0	0	0	0	0	
363		E2ENERGY	0	0	0	0	0	0	0	0	0	
364		GROSSPLT	0	0	0	0	0	0	0	0	0	
365		LABOR	0	0	0	0	0	0	0	0	0	
366		NETPLT	0	0	0	0	0	0	0	0	0	
367												
368	Total Accumulated Deferred Income Taxes		(364,896,761)	(160,766,285)	(21,424,889)	(1,419,851)	(480,107)	(2,037,548)	(61,369)	0	(6,710,393)	
369												
370	Total Other Deductions		(398,578,120)	(179,242,994)	(23,703,501)	(1,591,442)	(561,076)	(2,347,630)	(65,924)	0	(7,264,870)	
371												
372	Total Rate Base		1,691,653,922	766,790,583	102,872,581	6,973,978	2,416,454	9,321,579	278,850	0	30,600,968	

Rate 15 Electric Refining (j)	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
71	9,919	483,260	7,969	71	56,804	71	71	143	69,577	500	0	0	0	0	0
16,652	2,380	831,325	240,647	86,587	6,997	10,653	90,779	412	198,323	2,230	0	0	0	0	0
32,650	4,621	1,609,191	469,968	170,517	0	20,587	177,270	58	382,471	3,479	0	0	0	0	0
32	18,612	3,086,183	811,322	234	192,340	77	268	8,654	750,479	70,423	0	0	0	0	0
53,812	15,075	3,492,567	956,498	274,946	84,490	33,865	286,281	3,211	803,126	47,768	0	0	0	0	0
103,217	50,608	9,502,525	2,486,404	532,356	340,631	65,253	554,670	12,478	2,203,976	124,400	0	0	0	0	0
1,306	187	65,225	18,881	6,794	549	836	7,122	32	15,560	175	0	0	0	0	0
246,645	35,260	12,313,670	3,564,486	1,282,538	103,642	157,797	1,344,635	6,109	2,937,574	33,034	0	0	0	0	0
719,603	102,873	35,925,890	10,399,606	3,741,882	302,381	460,383	3,923,056	17,825	8,570,553	96,380	0	0	0	0	0
321,523	45,964	16,051,896	4,646,605	1,671,895	135,105	205,702	1,752,844	7,964	3,829,373	43,063	0	0	0	0	0
579,425	82,834	28,927,577	8,373,778	3,012,969	243,477	370,701	3,158,850	14,352	6,901,021	77,605	0	0	0	0	0
160,775	22,984	8,026,625	2,323,498	836,018	67,558	102,859	876,496	3,982	1,914,848	21,533	0	0	0	0	0
242,574	34,678	12,110,438	3,505,655	1,261,370	101,931	155,193	1,322,443	6,009	2,889,091	32,489	0	0	0	0	0
(1,148)	(164)	(57,302)	(16,587)	(5,968)	(482)	(734)	(6,257)	(28)	(13,670)	(154)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
2,270,703	324,616	113,364,020	32,815,922	11,807,497	954,161	1,452,736	12,379,190	56,245	27,044,350	304,126	0	0	0	0	0
230,014	32,882	11,483,352	3,324,130	1,196,055	96,653	147,157	1,253,966	5,697	2,739,492	30,807	0	0	0	0	0
10,844	1,550	541,387	156,717	56,389	4,557	6,938	59,119	269	129,154	1,452	0	0	0	0	0
2,419,501	345,888	120,792,710	34,966,333	12,581,236	1,016,687	1,547,933	13,190,392	59,931	28,816,553	324,056	0	0	0	0	0
3,537,040	505,649	176,585,395	51,116,858	18,392,356	1,486,283	2,262,904	19,282,874	87,612	42,126,569	473,733	0	0	0	0	0
1,126,182	160,997	56,224,228	16,275,445	5,856,068	473,228	720,502	6,139,606	27,896	13,412,966	150,835	0	0	0	0	0
810,894	115,924	40,483,585	11,718,940	4,216,592	340,742	518,789	4,420,750	20,086	9,657,846	108,607	0	0	0	0	0
519,746	74,302	25,948,109	7,511,300	2,702,641	218,400	332,520	2,833,497	12,874	6,190,233	69,612	0	0	0	0	0
(195,057)	(27,885)	(9,738,134)	(2,818,935)	(1,014,281)	(81,964)	(124,792)	(1,063,390)	(4,832)	(2,323,149)	(26,125)	0	0	0	0	0
49	7	2,455	711	256	21	31	268	1	586	7	0	0	0	0	0
58,070	8,302	2,899,111	839,217	301,959	24,401	37,151	316,579	1,438	691,618	7,778	0	0	0	0	0
6,863	981	342,656	99,190	35,690	2,884	4,391	37,418	170	81,745	919	0	0	0	0	0
1,194	171	59,591	17,250	6,207	502	764	6,507	30	14,216	160	0	0	0	0	0
13,509	1,931	674,416	195,226	70,244	5,676	8,643	73,645	335	160,890	1,809	0	0	0	0	0
506	72	25,254	7,310	2,630	213	324	2,758	13	6,025	68	0	0	0	0	0
20,986	3,000	1,047,718	303,287	109,126	8,818	13,426	114,409	520	249,946	2,811	0	0	0	0	0
17,443	2,494	870,832	252,083	90,702	7,330	11,160	95,094	432	207,747	2,336	0	0	0	0	0
(3,746,039)	(535,527)	(187,019,604)	(54,137,289)	(19,479,138)	(1,574,105)	(2,396,617)	(20,422,275)	(92,789)	(44,615,775)	(501,725)	0	0	0	0	0
4,831,745	690,738	241,223,061	69,827,773	25,124,731	2,030,324	3,091,222	26,341,216	119,682	57,546,661	647,139	0	0	0	0	0
11,664	1,667	582,310	168,563	60,651	4,901	7,462	63,587	289	138,917	1,562	0	0	0	0	0
460,907	65,890	23,010,623	6,660,974	2,396,685	193,676	294,876	2,512,727	11,417	5,489,461	61,732	0	0	0	0	0
88,659	12,675	4,426,286	1,281,294	461,022	37,255	56,722	483,344	2,196	1,055,944	11,875	0	0	0	0	0
1,384,100	197,869	69,100,682	20,002,842	7,197,222	581,606	885,511	7,545,696	34,284	16,484,798	185,379	0	0	0	0	0
141,264	20,195	7,052,548	2,041,529	734,562	59,360	90,377	770,128	3,499	1,682,470	18,920	0	0	0	0	0
115,718	16,543	5,777,164	1,672,338	601,724	48,625	74,033	630,858	2,866	1,378,212	15,499	0	0	0	0	0
31,853	4,554	1,590,252	460,336	165,634	13,385	20,379	173,653	789	379,374	4,266	0	0	0	0	0
946	135	47,231	13,672	4,919	398	605	5,158	23	11,267	127	0	0	0	0	0
(853)	(122)	(42,594)	(12,330)	(4,436)	(359)	(546)	(4,651)	(21)	(10,161)	(114)	0	0	0	0	0
2,234,258	319,406	111,544,501	32,289,218	11,617,984	938,847	1,429,419	12,180,501	55,343	26,610,282	299,245	0	0	0	0	0
9,439,923	1,385,367	475,634,108	137,419,317	49,082,567	4,263,964	6,038,630	51,455,577	243,748	113,405,268	1,374,910	0	0	0	0	0

65,998	9,341	3,252,769	949,980	344,679	0	41,613	358,328	116	773,115	7,032	0	0	0	0	0
47,909	6,780	2,361,216	689,599	250,206	0	30,207	260,114	84	561,212	5,105	0	0	0	0	0
771,368	109,170	38,017,413	11,103,081	4,028,504	0	486,363	4,188,037	1,359	9,035,943	82,193	0	0	0	0	0
117,399	16,615	5,786,080	1,689,839	613,120	0	74,022	637,400	207	1,375,230	12,509	0	0	0	0	0
584,642	82,743	28,814,489	8,415,344	3,053,318	0	368,628	3,174,233	1,030	6,848,601	62,296	0	0	0	0	0
425,034	60,154	20,948,118	6,117,951	2,219,761	0	267,993	2,307,666	749	4,978,929	45,289	0	0	0	0	0
9,233	1,307	455,037	132,895	48,218	0	5,821	50,127	16	108,153	984	0	0	0	0	0
(3,028)	(429)	(149,260)	(43,592)	(15,816)	0	(1,910)	(16,443)	(5)	(35,476)	(323)	0	0	0	0	0
2,018,554	285,680	99,485,862	29,055,097	10,541,989	0	1,272,738	10,959,463	3,555	23,645,706	215,086	0	0	0	0	0
0	9,510	1,749,487	508,302	0	29,561	0	0	4,535	447,265	30,618	0	0	0	0	0
0	13,572	2,496,705	725,402	0	42,187	0	0	6,472	638,295	43,695	0	0	0	0	0
0	192,845	35,476,436	10,307,457	0	599,449	0	0	91,966	9,069,733	620,876	0	0	0	0	0
0	64,290	8,344,307	1,598,624	0	113,461	0	0	32,786	1,793,036	264,055	0	0	0	0	0
0	93,005	17,109,441	4,971,041	0	289,100	0	0	44,353	4,374,116	299,434	0	0	0	0	0
0	157,295	25,453,748	6,569,665	0	402,561	0	0	77,139	6,167,152	563,489	0	0	0	0	0
0	80,912	14,884,820	4,324,691	0	251,510	0	0	38,586	3,805,380	260,501	0	0	0	0	0
0	12,906	1,675,084	320,917	0	22,777	0	0	6,582	359,944	53,008	0	0	0	0	0
0	93,818	16,559,904	4,645,608	0	274,287	0	0	45,168	4,165,325	313,509	0	0	0	0	0
0	76,375	14,050,208	4,082,200	0	237,408	0	0	36,422	3,592,008	245,894	0	0	0	0	0
0	53,522	6,946,734	1,330,873	0	94,458	0	0	27,295	1,492,723	219,829	0	0	0	0	0
0	129,897	20,996,942	5,413,074	0	331,865	0	0	63,717	5,084,731	465,723	0	0	0	0	0
0	135,724	24,968,133	7,254,335	0	421,889	0	0	64,725	6,383,231	436,970	0	0	0	0	0
0	26,022	3,377,427	647,056	0	45,924	0	0	13,270	725,746	106,879	0	0	0	0	0
0	161,746	28,345,560	7,901,391	0	467,813	0	0	77,995	7,108,977	543,848	0	0	0	0	0
0	133,948	24,641,519	7,159,440	0	416,370	0	0	63,878	6,299,731	431,254	0	0	0	0	0
0	129,938	16,864,792	3,231,001	0	229,317	0	0	66,264	3,623,929	533,686	0	0	0	0	0
0	263,886	41,506,312	10,390,440	0	645,688	0	0	130,142	9,923,659	964,939	0	0	0	0	0
0	15,156	2,823,356	114,399	0	86,790	0	0	218	279,930	763	0	0	0	0	0
1,841	34,610	2,401,747	168,511	13,501	0	4,418	15,464	1,227	353,714	509,952	0	0	0	0	0
0	0	0	0	0	8,201,460	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(7)	(4,323)	(716,845)	(188,450)	(54)	(44,676)	(18)	(62)	(2,010)	(174,318)	(16,358)	0	0	0	0	0
1,834	1,068,012	177,093,351	46,555,800	13,446	11,036,987	4,401	15,402	496,570	43,064,463	4,041,056	0	0	0	0	0
4,525	1,268	293,697	80,434	23,121	7,105	2,848	24,074	270	67,537	4,017	0	0	0	0	0
252,206	70,656	16,369,056	4,482,942	1,288,625	395,992	158,718	1,341,748	15,051	3,764,111	223,881	0	0	0	0	0
61,524	17,236	3,993,140	1,093,589	314,353	96,600	38,718	327,312	3,672	918,234	54,614	0	0	0	0	0
102,820	28,805	6,673,385	1,827,619	525,351	161,439	64,707	547,008	6,136	1,534,564	91,272	0	0	0	0	0
132	37	8,545	2,340	673	207	83	700	8	1,965	117	0	0	0	0	0
8,923	2,500	579,141	158,608	45,592	14,010	5,616	47,471	532	133,175	7,921	0	0	0	0	0
9,283	2,601	602,500	165,005	47,431	14,575	5,842	49,386	554	138,547	8,240	0	0	0	0	0
9,544	2,674	619,407	169,635	48,762	14,984	6,006	50,772	570	142,434	8,472	0	0	0	0	0
59,303	16,614	3,848,976	1,054,107	303,004	93,112	37,321	315,495	3,539	885,083	52,643	0	0	0	0	0
8,881	2,488	576,406	157,858	45,377	13,944	5,589	47,247	530	132,546	7,884	0	0	0	0	0
(728)	(204)	(47,234)	(12,936)	(3,718)	(1,143)	(458)	(3,872)	(43)	(10,862)	(646)	0	0	0	0	0
516,413	144,673	33,517,020	9,179,201	2,638,569	810,826	324,989	2,747,341	30,817	7,707,335	458,414	0	0	0	0	0
11,976,724	2,883,733	785,730,341	222,209,415	62,276,571	16,111,777	7,640,758	65,177,783	774,690	187,822,772	6,089,467	0	0	0	0	0
(2)	(211)	(10,266)	(169)	(2)	(1,207)	(2)	(2)	(3)	(1,478)	(11)	0	0	0	0	0
(13,032)	(1,863)	(650,612)	(188,335)	(67,765)	(5,476)	(8,337)	(71,046)	(323)	(155,211)	(1,745)	0	0	0	0	0
(31,563)	(4,467)	(1,555,600)	(454,317)	(164,839)	0	(19,901)	(171,366)	(56)	(369,733)	(3,363)	0	0	0	0	0
(26)	(15,071)	(2,498,990)	(656,956)	(190)	(155,745)	(62)	(217)	(7,007)	(607,689)	(57,024)	0	0	0	0	0
(69,788)	(19,551)	(4,529,455)	(1,240,468)	(356,573)	(109,574)	(43,919)	(371,273)	(4,165)	(1,041,561)	(61,950)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(114,410)	(41,163)	(9,244,923)	(2,540,245)	(589,368)	(272,002)	(72,221)	(613,904)	(11,553)	(2,175,673)	(124,093)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(130,003)	(18,585)	(6,490,366)	(1,878,791)	(676,008)	(54,628)	(83,173)	(708,739)	(3,220)	(1,548,355)	(17,412)	0	0	0	0	0
(212,853)	(30,429)	(10,626,601)	(3,076,123)	(1,106,820)	(89,442)	(136,178)	(1,160,410)	(5,272)	(2,535,103)	(28,508)	0	0	0	0	0

(91,117)	(13,026)	(4,548,979)	(1,316,811)	(473,802)	(38,288)	(58,294)	(496,742)	(2,257)	(1,085,214)	(12,204)	0	0	0	0	0
(354,226)	(50,640)	(17,684,595)	(5,119,228)	(1,841,949)	(148,848)	(226,624)	(1,931,133)	(8,774)	(4,218,873)	(47,443)	0	0	0	0	0
(72,919)	(10,424)	(3,640,470)	(1,053,821)	(379,175)	(30,641)	(46,652)	(397,534)	(1,806)	(868,478)	(9,766)	0	0	0	0	0
(151,635)	(21,678)	(7,570,330)	(2,191,413)	(788,492)	(63,718)	(97,012)	(826,669)	(3,756)	(1,805,993)	(20,309)	0	0	0	0	0
143	20	7,135	2,065	743	60	91	779	4	1,702	19	0	0	0	0	0
3	0	126	36	13	1	2	14	0	30	0	0	0	0	0	0
(1,012,608)	(144,761)	(50,554,081)	(14,634,085)	(5,265,490)	(425,503)	(647,840)	(5,520,434)	(25,082)	(12,060,284)	(135,624)	0	0	0	0	0
(94,894)	(13,566)	(4,737,526)	(1,371,390)	(493,440)	(39,875)	(60,710)	(517,331)	(2,351)	(1,130,194)	(12,710)	0	0	0	0	0
10	1	478	138	50	4	6	52	0	114	1	0	0	0	0	0
(1,167,495)	(166,903)	(58,286,758)	(16,872,494)	(6,070,892)	(490,588)	(746,932)	(6,364,831)	(28,919)	(13,905,007)	(156,368)	0	0	0	0	0
(1,776,880)	(254,020)	(88,710,091)	(25,679,253)	(9,239,652)	(746,654)	(1,136,801)	(9,687,016)	(44,013)	(21,162,859)	(237,986)	0	0	0	0	0
(541,754)	(77,448)	(27,046,867)	(7,829,361)	(2,817,082)	(227,648)	(346,600)	(2,953,479)	(13,419)	(6,452,355)	(72,560)	0	0	0	0	0
(501,612)	(71,710)	(25,042,800)	(7,249,236)	(2,608,348)	(210,780)	(320,918)	(2,734,638)	(12,425)	(5,974,261)	(67,183)	0	0	0	0	0
(1,526,989)	(218,296)	(76,234,350)	(22,067,852)	(7,940,234)	(641,649)	(976,927)	(8,324,683)	(37,824)	(18,186,621)	(204,517)	0	0	0	0	0
4,524	647	225,879	65,386	23,527	1,901	2,895	24,666	112	53,886	606	0	0	0	0	0
(12)	(2)	(593)	(172)	(62)	(5)	(8)	(65)	(0)	(141)	(2)	0	0	0	0	0
(14,556)	(2,081)	(726,698)	(210,360)	(75,690)	(6,116)	(9,312)	(79,354)	(361)	(173,363)	(1,950)	0	0	0	0	0
(1,413)	(202)	(70,531)	(20,417)	(7,346)	(594)	(904)	(7,702)	(35)	(16,826)	(189)	0	0	0	0	0
(602)	(86)	(30,061)	(8,702)	(3,131)	(253)	(385)	(3,283)	(15)	(7,171)	(81)	0	0	0	0	0
(600)	(86)	(29,933)	(8,665)	(3,118)	(252)	(384)	(3,269)	(15)	(7,141)	(80)	0	0	0	0	0
(11)	(0)	(67)	(19)	(7)	(1)	(1)	(7)	(0)	(16)	(0)	0	0	0	0	0
(6,935)	(991)	(346,249)	(100,230)	(36,064)	(2,914)	(4,437)	(37,810)	(172)	(82,602)	(929)	0	0	0	0	0
(4,797)	(686)	(239,466)	(69,319)	(24,942)	(2,016)	(3,069)	(26,149)	(119)	(57,127)	(642)	0	0	0	0	0
4,045,238	578,300	201,957,009	58,461,277	21,034,952	1,699,830	2,588,036	22,053,418	100,201	48,179,272	541,799	0	0	0	0	0
(1,588,767)	(227,127)	(79,318,623)	(22,960,669)	(8,261,478)	(667,608)	(1,016,451)	(8,661,481)	(39,354)	(18,922,411)	(212,791)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(15,309)	(2,189)	(764,285)	(221,240)	(79,605)	(6,433)	(9,794)	(83,459)	(379)	(182,329)	(2,050)	0	0	0	0	0
(4,392)	(628)	(219,257)	(63,469)	(22,837)	(1,845)	(2,810)	(23,943)	(109)	(52,306)	(588)	0	0	0	0	0
(50,700)	(7,248)	(2,531,179)	(732,710)	(263,636)	(21,304)	(32,437)	(276,401)	(1,256)	(603,843)	(6,791)	0	0	0	0	0
(3,380)	(483)	(168,764)	(48,853)	(17,578)	(1,420)	(2,163)	(18,429)	(84)	(40,261)	(453)	0	0	0	0	0
(6,910)	(988)	(344,954)	(99,855)	(35,929)	(2,903)	(4,421)	(37,668)	(171)	(82,293)	(925)	0	0	0	0	0
(18,976)	(2,713)	(947,361)	(274,236)	(98,673)	(7,974)	(12,140)	(103,450)	(470)	(226,004)	(2,542)	0	0	0	0	0
(84)	(12)	(4,211)	(1,219)	(439)	(35)	(54)	(460)	(2)	(1,004)	(11)	0	0	0	0	0
(15)	(2)	(754)	(218)	(79)	(6)	(10)	(82)	(0)	(180)	(2)	0	0	0	0	0
(108)	(15)	(5,398)	(1,562)	(562)	(45)	(69)	(589)	(3)	(1,288)	(14)	0	0	0	0	0
52	7	2,593	751	270	22	33	283	1	619	7	0	0	0	0	0
(99,822)	(14,270)	(4,983,569)	(1,442,613)	(519,067)	(41,946)	(63,863)	(544,199)	(2,473)	(1,188,890)	(13,370)	0	0	0	0	0
(2,701,197)	(386,158)	(134,856,273)	(39,037,367)	(14,046,035)	(1,135,057)	(1,728,154)	(14,726,113)	(66,909)	(32,171,585)	(361,785)	0	0	0	0	0
(25,344)	(3,587)	(1,249,084)	(364,798)	(132,359)	0	(15,980)	(137,600)	(45)	(296,881)	(2,700)	0	0	0	0	0
(17,186)	(2,432)	(847,000)	(247,368)	(89,752)	0	(10,836)	(93,306)	(30)	(201,314)	(1,831)	0	0	0	0	0
(380,899)	(53,908)	(18,772,886)	(5,482,669)	(1,989,263)	0	(240,164)	(2,068,040)	(671)	(4,461,922)	(40,586)	0	0	0	0	0
(62,444)	(8,837)	(3,077,583)	(898,816)	(326,115)	0	(39,372)	(339,030)	(110)	(731,477)	(6,654)	0	0	0	0	0
(259,666)	(36,750)	(12,797,819)	(3,737,635)	(1,356,117)	0	(163,724)	(1,409,821)	(457)	(3,041,774)	(27,669)	0	0	0	0	0
(233,861)	(33,098)	(11,525,992)	(3,366,195)	(1,221,348)	0	(147,454)	(1,269,715)	(412)	(2,739,487)	(24,919)	0	0	0	0	0
(2,658)	(376)	(131,017)	(38,264)	(13,883)	0	(1,676)	(14,433)	(5)	(31,140)	(283)	0	0	0	0	0
134	19	6,606	1,929	700	0	85	728	0	1,570	14	0	0	0	0	0
(2,300)	(325)	(113,334)	(33,099)	(12,009)	0	(1,450)	(12,485)	(4)	(26,937)	(245)	0	0	0	0	0
(984,223)	(139,294)	(48,508,108)	(14,166,915)	(5,140,147)	0	(620,572)	(5,343,702)	(1,733)	(11,529,361)	(104,873)	0	0	0	0	0
0	(533)	(97,981)	(28,468)	0	(1,656)	0	0	(254)	(25,049)	(1,715)	0	0	0	0	0
0	(2,432)	(447,404)	(129,990)	0	(7,560)	0	0	(1,160)	(114,381)	(7,830)	0	0	0	0	0
0	(60,208)	(11,076,124)	(3,218,099)	0	(187,154)	0	0	(28,713)	(2,831,668)	(193,844)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	(33,433)	(6,150,389)	(1,786,957)	0	(103,924)	0	0	(15,944)	(1,572,378)	(107,639)	0	0	0	0	0
0	(22,558)	(2,927,802)	(560,916)	0	(39,811)	0	0	(11,504)	(629,130)	(92,650)	0	0	0	0	0
0	(55,990)	(9,078,191)	(2,347,873)	0	(143,734)	0	0	(27,447)	(2,201,508)	(200,289)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	(27,555)	(5,069,027)	(1,472,774)	0	(85,652)	0	0	(13,140)	(1,295,923)	(88,714)	0	0	0	0	0
0	(5,156)	(669,170)	(128,201)	0	(9,099)	0	0	(2,629)	(143,792)	(21,176)	0	0	0	0	0
0	(32,710)	(5,738,196)	(1,600,975)	0	(94,751)	0	0	(15,770)	(1,439,715)	(109,889)	0	0	0	0	0

0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	WP/Exhibit RFG-4R
0	(23,008)	(4,232,624)	(1,229,762)	0	(71,519)	0	0	(10,972)	(1,082,092)	(74,076)	0	0	0	0	0	Page 13 of 56
0	(12,875)	(1,671,082)	(320,150)	0	(22,722)	0	0	(6,566)	(359,084)	(52,881)	0	0	0	0	0	
0	(35,883)	(5,903,706)	(1,549,913)	0	(94,241)	0	0	(17,538)	(1,441,176)	(126,957)	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	(35,381)	(6,508,862)	(1,891,109)	0	(109,981)	0	0	(16,873)	(1,664,024)	(113,912)	0	0	0	0	0	
0	(6,572)	(853,043)	(163,428)	0	(11,599)	0	0	(3,352)	(183,303)	(26,995)	0	0	0	0	0	
0	(41,954)	(7,361,904)	(2,054,537)	0	(121,580)	0	0	(20,225)	(1,847,327)	(140,907)	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	(31,745)	(5,839,903)	(1,696,747)	0	(98,677)	0	0	(15,139)	(1,493,001)	(102,205)	0	0	0	0	0	
0	(34,173)	(4,435,306)	(849,728)	0	(60,309)	0	0	(17,427)	(953,065)	(140,355)	0	0	0	0	0	
0	(65,918)	(10,275,210)	(2,546,475)	0	(158,986)	0	0	(32,566)	(2,446,066)	(242,560)	0	0	0	0	0	
0	(8,023)	(1,494,683)	(60,563)	0	(45,947)	0	0	(115)	(148,195)	(404)	0	0	0	0	0	
(904)	(16,995)	(1,179,352)	(82,746)	(6,629)	0	(2,170)	(7,594)	(603)	(173,688)	(250,407)	0	0	0	0	0	
0	0	0	0	0	(3,368,970)	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
0	188	31,130	8,184	2	1,940	1	3	87	7,570	710	0	0	0	0	0	
(904)	(320,459)	(52,621,622)	(13,611,455)	(6,627)	(4,222,639)	(2,169)	(7,591)	(144,303)	(12,661,202)	(1,274,091)	0	0	0	0	0	
(20)	(6)	(1,316)	(361)	(104)	(32)	(13)	(108)	(1)	(303)	(18)	0	0	0	0	0	
(24,629)	(6,900)	(1,596,540)	(437,787)	(125,842)	(38,671)	(15,500)	(131,030)	(1,470)	(367,589)	(21,863)	0	0	0	0	0	
(37,964)	(10,636)	(2,464,015)	(674,812)	(193,975)	(59,608)	(23,892)	(201,972)	(2,266)	(566,607)	(33,700)	0	0	0	0	0	
(61,999)	(17,369)	(4,023,952)	(1,102,027)	(316,779)	(97,345)	(39,017)	(329,837)	(3,700)	(925,319)	(55,036)	0	0	0	0	0	
(116)	(32)	(7,521)	(2,060)	(592)	(182)	(73)	(617)	(7)	(1,730)	(103)	0	0	0	0	0	
(3,774)	(1,057)	(244,948)	(67,083)	(19,283)	(5,926)	(2,375)	(20,078)	(225)	(56,326)	(3,350)	0	0	0	0	0	
(2,846)	(797)	(184,690)	(50,581)	(14,539)	(4,468)	(1,791)	(15,139)	(170)	(42,470)	(2,526)	0	0	0	0	0	
(1,413)	(396)	(91,734)	(25,123)	(7,222)	(2,219)	(889)	(7,519)	(84)	(21,095)	(1,255)	0	0	0	0	0	
(20,317)	(5,692)	(1,318,630)	(361,129)	(103,807)	(31,900)	(12,786)	(108,086)	(1,212)	(303,223)	(18,035)	0	0	0	0	0	
(1,572)	(440)	(102,033)	(27,944)	(8,032)	(2,468)	(989)	(8,364)	(94)	(23,463)	(1,396)	0	0	0	0	0	
75	21	4,879	1,336	384	118	47	400	4	1,122	67	0	0	0	0	0	
(154,576)	(43,304)	(10,032,500)	(2,747,569)	(789,791)	(242,701)	(97,278)	(822,349)	(9,224)	(2,307,002)	(137,215)	0	0	0	0	0	
(3,840,899)	(889,216)	(246,018,503)	(69,563,307)	(19,982,600)	(5,600,397)	(2,448,173)	(20,899,756)	(222,170)	(58,669,151)	(1,877,964)	0	0	0	0	0	
(4,377)	(626)	(218,538)	(63,261)	(22,762)	(1,839)	(2,801)	(23,864)	(108)	(52,135)	(586)	0	0	0	0	0	
(3,959,687)	(931,005)	(255,481,964)	(72,166,812)	(20,594,730)	(5,874,238)	(2,523,194)	(21,537,524)	(233,831)	(60,896,959)	(2,002,643)	0	0	0	0	0	
8,017,038	1,952,728	530,248,377	150,042,603	41,681,841	10,237,539	5,117,564	43,640,259	540,859	126,925,813	4,086,824	0	0	0	0	0	
(7,088)	(1,286)	(355,126)	(107,989)	(38,015)	(7,179)	(3,932)	(36,946)	(274)	(80,711)	(2,835)	0	0	0	0	0	
20,364	1,424	432,361	207,857	111,486	7,670	40,430	86,460	453	81,453	2,444	0	0	0	0	0	
1,855	130	39,387	18,935	10,156	699	3,683	7,876	41	7,420	223	0	0	0	0	0	
(221)	(15)	(4,695)	(2,257)	(1,211)	(83)	(439)	(939)	(5)	(884)	(27)	0	0	0	0	0	
21,997	1,538	467,053	224,535	120,432	8,285	43,674	93,398	489	87,989	2,641	0	0	0	0	0	
143,770	20,553	7,177,652	2,077,743	747,593	60,413	91,980	783,789	3,561	1,712,315	19,256	0	0	0	0	0	
93	7	1,981	952	511	35	185	396	2	373	11	0	0	0	0	0	
1,286	182	63,369	18,507	6,715	0	811	6,981	2	15,062	137	0	0	0	0	0	
24	13,949	2,312,987	608,058	176	144,152	57	201	6,486	562,458	52,780	0	0	0	0	0	
145,173	34,691	9,555,988	2,705,259	754,994	204,600	93,033	791,367	10,051	2,290,208	72,184	0	0	0	0	0	
9,592	1,371	478,892	138,627	49,879	4,031	6,137	52,294	238	114,245	1,285	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
9,296	2,604	603,364	165,242	47,499	14,596	5,850	49,457	555	138,745	8,252	0	0	0	0	0	
12,264	2,953	804,562	227,535	16,498	7,824	66,740	793	192,324	6,235	0	0	0	0	0	0	
2,743	192	58,246	28,002	15,019	1,033	5,447	11,648	61	10,973	329	0	0	0	0	0	
5,513	1,343	364,603	103,170	28,661	7,039	3,519	30,007	372	87,275	2,810	0	0	0	0	0	
2,172	307	107,045	31,263	11,343	0	1,369	11,792	4	25,442	231	0	0	0	0	0	
0	128	21,294	5,598	2	1,327	1	2	60	5,178	486	0	0	0	0	0	
41,580	8,899	2,438,005	699,436	216,172	44,525	30,147	221,940	2,082	574,184	19,629	0	0	0	0	0	

201,662	43,842	12,105,921	3,521,241	1,053,582	250,231	162,922	1,069,759	12,348	2,871,670	91,619	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
26,664	3,812	1,331,174	385,340	138,649	11,204	17,059	145,362	660	317,568	3,571	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
624	150	40,911	11,570	3,243	839	398	3,394	40	9,779	317	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86,405	21,046	5,714,840	1,617,109	449,233	110,337	55,155	470,340	5,829	1,367,964	44,046	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(624)	(150)	(40,911)	(11,570)	(3,243)	(839)	(398)	(3,394)	(40)	(9,780)	(317)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
86,405	21,046	5,714,840	1,617,109	449,233	110,337	55,155	470,340	5,829	1,367,964	44,046	0	0	0	0	0
314,731	68,699	19,151,935	5,523,690	1,641,465	371,772	235,136	1,685,462	18,838	4,557,201	139,236	0	0	0	0	0
(34)	(20,069)	(3,327,707)	(874,816)	(253)	(207,393)	(83)	(289)	(9,331)	(809,211)	(75,934)	0	0	0	0	0
(17)	(2,346)	(114,304)	(1,885)	(17)	(13,436)	(17)	(17)	(34)	(16,457)	(118)	0	0	0	0	0
(46)	(7)	(2,269)	(663)	(240)	0	(29)	(250)	(0)	(539)	(5)	0	0	0	0	0
(467)	(33)	(9,925)	(4,771)	(2,559)	(176)	(928)	(1,985)	(10)	(1,870)	(56)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(54,784)	(13,344)	(3,623,407)	(1,025,303)	(284,829)	(69,957)	(34,970)	(298,212)	(3,696)	(867,337)	(27,927)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(54,784)	(13,344)	(3,623,407)	(1,025,303)	(284,829)	(69,957)	(34,970)	(298,212)	(3,696)	(867,337)	(27,927)	0	0	0	0	0
(25,346)	(3,623)	(1,265,980)	(366,295)	(131,796)	(10,650)	(16,216)	(138,178)	(628)	(301,872)	(3,395)	0	0	0	0	0
19	11,144	1,847,771	485,758	140	115,159	46	161	5,181	449,329	42,164	0	0	0	0	0
2,284	160	48,504	23,318	12,507	860	4,536	9,700	51	9,138	274	0	0	0	0	0
(1,475,375)	(355,238)	(96,791,659)	(27,373,282)	(7,671,656)	(1,984,759)	(941,241)	(8,029,047)	(95,432)	(23,137,299)	(750,142)	0	0	0	0	0
134,097	37,567	8,703,368	2,383,564	685,157	210,547	84,390	713,402	8,002	2,001,364	119,037	0	0	0	0	0
(32,637)	(7,949)	(2,158,614)	(610,816)	(169,685)	(41,677)	(20,833)	(177,657)	(2,202)	(516,708)	(16,637)	0	0	0	0	0
(9,821)	(1,404)	(490,289)	(141,926)	(51,066)	(4,127)	(6,283)	(53,539)	(243)	(116,964)	(1,315)	0	0	0	0	0
1	727	120,623	31,710	9	7,518	3	10	338	29,332	2,752	0	0	0	0	0
(2,284)	(160)	(48,504)	(23,318)	(12,507)	(860)	(4,536)	(9,700)	(51)	(9,138)	(274)	0	0	0	0	0
(96,575)	(23,253)	(6,335,772)	(1,791,795)	(502,170)	(129,918)	(61,612)	(525,564)	(6,247)	(1,514,517)	(49,103)	0	0	0	0	0
8,851	2,480	574,465	157,327	45,224	13,897	5,570	47,088	528	132,100	7,857	0	0	0	0	0
(9,092)	(2,214)	(601,318)	(170,153)	(47,268)	(11,610)	(5,803)	(49,489)	(613)	(143,938)	(4,635)	0	0	0	0	0

0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(31,621)	(7,702)	(2,091,434)	(591,806)	(164,404)	(40,379)	(20,185)	(172,128)	(2,133)	(500,628)	(16,119)	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
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0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(1,537,498)	(349,467)	(98,488,239)	(27,987,713)	(8,007,515)	(1,875,999)	(982,164)	(8,384,941)	(93,448)	(23,619,800)	(669,536)	0	0	0	0	0
(1,592,846)	(385,264)	(105,565,851)	(29,895,151)	(8,295,413)	(2,166,961)	(1,018,191)	(8,685,694)	(106,519)	(25,315,214)	(773,577)	0	0	0	0	0
6,738,922	1,636,163	443,834,461	125,671,142	35,027,893	8,442,349	4,334,509	36,640,027	453,178	106,167,801	3,452,483	0	0	0	0	0

[illegible]

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EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR: ADRIAN HERNANDEZ
PREPARER: ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
1	OPERATIONS AND MAINTENANCE EXPENSE													
2	Power Production Expenses													
3	Steam Power Generation Expense													
4	Operations Expense													
5	411 8 Gains from Disposition of Allowances	NETPLT	0	0	0	0	0	0	0	0	0	0	0	0
6	500 Operation & Supervision	D1PROD	2,097,234	870,626	116,898	6,984	975	6,090	375	0	36,764	11,854	1,695	591,784
7	501 Fuel	E1FUEL	81,986,851	28,316,465	3,715,717	187,433	71,196	445,038	25,742	0	2,121,464	966,543	67,572	20,521,782
8	501 Fuel - Coal Reclamation	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
9	502 Steam Expenses - Labor	D1PROD	2,171,989	901,659	121,064	7,233	1,010	6,307	389	0	38,075	12,276	1,755	612,878
10	502 Steam Expenses	E1ENERGY	48,297	17,679	2,320	117	44	278	16	0	1,325	446	42	12,813
11	502 Steam Expenses - Fuel	E1FUEL	140,604	48,561	6,372	321	122	763	44	0	3,638	1,658	116	35,194
12	505 Electric Expenses - Labor	D1PROD	868,321	360,467	48,399	2,892	404	2,522	155	0	15,222	4,908	702	245,018
13	505 Electric Expenses	E1ENERGY	1,483,773	543,143	71,272	3,595	1,366	8,536	494	0	40,692	13,713	1,296	393,632
14	506 Misc. Steam Power Expenses - Labor	D1PROD	1,023,173	424,750	57,031	3,407	476	2,971	183	0	17,936	5,783	827	288,712
15	506 Misc. Steam Power Expenses	E1ENERGY	1,771,838	648,591	85,109	4,293	1,631	10,194	590	0	48,592	16,375	1,548	470,053
16	507 Rents	D1PROD	378,136	156,976	21,077	1,259	176	1,098	68	0	6,629	2,137	306	106,700
17	509 Allowances	E1FUEL	30,473	10,525	1,381	70	26	165	10	0	789	359	25	7,628
18	Total Steam Operation		92,000,690	32,299,443	4,246,640	217,604	77,426	483,963	28,066	0	2,331,125	1,036,052	75,882	23,286,194
19	Maintenance													
20	510 Maint. Super & Eng	D1PROD	1,676,472	695,955	93,445	5,583	780	4,868	300	0	29,389	9,475	1,355	473,056
21	511 Maint. of Structures	D1PROD	829,091	344,181	46,213	2,761	386	2,408	148	0	14,534	4,686	670	233,948
22	512 Maint. of Boiler Plant - Labor	D1PROD	1,270,769	527,535	70,831	4,232	591	3,690	227	0	22,277	7,182	1,027	358,578
23	512 Maint. of Boiler Plant	E1ENERGY	2,752,092	1,007,418	132,195	6,668	2,533	15,833	916	0	75,476	25,434	2,404	730,106
24	513 Maint. of Electric Plant - Labor	D1PROD	1,327,551	551,107	73,996	4,421	617	3,855	238	0	23,272	7,503	1,073	374,600
25	513 Maint. of Electric Plant	E1ENERGY	6,652,664	2,435,244	319,555	16,119	6,123	38,274	2,214	0	182,448	61,482	5,811	1,764,894
26	514 Maint. of Misc. Steam Plant - Labor	D1PROD	182,062	75,580	10,148	606	85	529	33	0	3,192	1,029	147	51,373
27	514 Maint. of Misc. Steam Plant	E1ENERGY	1,741,336	637,425	83,644	4,219	1,603	10,018	579	0	47,756	16,093	1,521	461,961
28	Total Steam Maintenance		16,432,038	6,274,445	830,027	44,609	12,717	79,475	4,655	0	398,342	132,885	14,007	4,448,515
29	Total Steam Power Generation Exp		108,432,728	38,573,889	5,076,666	262,213	90,143	563,439	32,721	0	2,729,467	1,168,937	89,890	27,734,709
30														
31	Nuclear Power Generation													
32	Operation - Nuclear													
33	517 Operation Supervision	D1PROD	12,030,414	4,994,193	670,563	40,061	5,594	34,936	2,153	0	210,893	67,996	9,721	3,394,667
34	518 Nuclear Fuel	E1FUEL	35,997,946	12,432,903	1,631,459	82,296	31,260	195,403	11,303	0	931,471	424,380	29,669	9,010,494
35	519 Coolants and Water	D1PROD	5,755,450	2,389,263	320,803	19,166	2,676	16,714	1,030	0	100,893	32,530	4,650	1,624,037
36	520 Steam Expenses	D1PROD	5,051,724	2,097,125	281,578	16,822	2,349	14,670	904	0	88,557	28,552	4,082	1,425,464
37	523 Electric Expenses	D1PROD	3,741,454	1,553,192	208,545	12,459	1,740	10,865	670	0	65,588	21,147	3,023	1,055,740
38	524 Misc. Nuclear Power Expense	D1PROD	17,794,286	7,386,952	991,835	59,255	8,274	51,675	3,185	0	311,934	100,573	14,378	5,021,080
39	525 Rents	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Allocable Nuclear Operation		80,371,274	30,853,629	4,104,781	230,059	51,894	324,263	19,245	0	1,709,334	675,178	65,522	21,531,481
41	Maintenance Allocable Nuclear													
42	528 Maint. Supervision	D1PROD	2,727,181	1,132,136	152,010	9,081	1,268	7,920	488	0	47,807	15,414	2,204	769,539
43	529 Maint. of Structures	D1PROD	1,156,405	480,059	64,457	3,851	538	3,358	207	0	20,272	6,536	934	326,307
44	530 Maint. of Reactor Plant	E1ENERGY	5,948,969	2,177,652	285,754	14,414	5,475	34,225	1,980	0	163,149	54,979	5,197	1,578,209
45	531 Maint. of Electric Plant	E1ENERGY	6,607,509	2,418,715	317,386	16,010	6,081	38,014	2,199	0	181,210	61,065	5,772	1,752,914
46	532 Maint. of Misc. Nuclear Plant	E1ENERGY	1,550,977	567,743	74,500	3,758	1,427	8,923	516	0	42,535	14,334	1,355	411,461
47	Total Nuclear Maintenance		17,991,041	6,776,306	894,107	47,115	14,790	92,440	5,390	0	454,973	152,327	15,461	4,838,430
48	Total Nuclear Power Generation Exp		98,362,315	37,629,935	4,998,889	277,174	66,684	416,703	24,635	0	2,164,307	827,505	80,983	26,369,910
49														
50	Other Power Generation													
51	Operation													
52	546 Operation Super & Engineering	D1PROD	307,493	127,650	17,139	1,024	143	893	55	0	5,390	1,738	248	86,767
53	547 Fuel	E1FUEL	22,350,870	7,719,502	1,012,961	51,097	19,409	121,324	7,018	0	578,343	263,494	18,421	5,594,552
54	548 Generation Expense	D1PROD	490,435	203,595	27,336	1,633	228	1,424	88	0	8,597	2,772	396	138,388
55	549 Misc. Other Power Generation	D1PROD	1,028,972	427,158	57,354	3,426	478	2,988	184	0	18,038	5,816	831	290,349
56	550 Rents	D1PROD	38,493	15,980	2,146	128	18	112	7	0	675	218	31	10,862
57	Total Other Power Operation		24,216,264	8,493,884	1,116,936	57,309	20,277	126,741	7,352	0	611,044	274,038	19,928	6,120,917
58	Maintenance													
59	551 Maint. Supervision & Engineering	D1PROD	3,316	1,376	185	11	2	10	1	0	58	19	3	936
60	552 Maint. Structures	D1PROD	26,361	10,943	1,469	88	12	77	5	0	462	149	21	7,438
61	553 Maint. Generation & Elect. Plant - Labor	D1PROD	285,126	118,364	15,893	949	133	828	51	0	4,998	1,612	230	80,455
62	553 Maint. Generation & Elect. Plant	E1ENERGY	1,541,869	564,410	74,062	3,736	1,419	8,871	513	0	42,285	14,250	1,347	409,044
63	553 Maint. Generation & Elect. Plant	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
64	554 Maint. Misc. Other Power - Labor	D1PROD	29,627	12,299	1,651	99	14	86	5	0	519	167	24	8,360
65	554 Maint. Misc. Other Power	E1ENERGY	238,987	87,483	11,480	579	220	1,375	80	0	6,554	2,209	209	63,401

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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year Total	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11 Municipal Pumping (h)	Rate 11-TOU Municipal Pumping (i)	Rate 15 Electric Refining (j)	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)
66	Total Other Power Maintenance		2,125,287	794,876	104,740	5,462	1,799	11,246	654	0	54,877	18,405	1,834	569,635
67	Total Other Power Generation Exp		26,341,551	9,288,759	1,221,677	62,771	22,076	137,987	8,006	0	665,921	292,443	21,762	6,690,552
68														
69	Other Power Supply													
70	555 Purchased Power	E1FUEL	45,708,353	15,786,665	2,071,543	104,496	39,692	248,112	14,351	0	1,182,734	538,856	37,672	11,441,064
71	555 Purchased Power - Noneconcilable	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0
72	556 Sys Control & Load Dispatch	DPROD12	906,756	344,872	46,462	3,205	2,449	2,633	171	0	15,534	7,084	671	283,896
73	557 Other Expenses	D1PROD	(26,797)	(11,124)	(1,494)	(89)	(12)	(78)	(5)	0	(470)	(151)	(22)	(7,561)
74	Total Other Power Supply		46,588,312	16,120,413	2,116,512	107,612	42,129	250,668	14,518	0	1,197,798	545,788	38,321	11,717,399
75	Total Power Production Expense		72,929,862	25,409,172	3,338,189	170,383	64,205	388,655	22,524	0	1,863,719	838,231	60,084	18,407,951
76														
77	Transmission Expense													
78	Operation													
79	560 Operation Super & Engineering	D2TRAN	1,358,014	565,985	75,966	4,527	0	0	249	0	24,206	7,814	1,106	385,133
80	561 Load Dispatching	DTRAN12	2,667,856	1,003,461	134,088	8,486	5,686	8,652	628	0	54,586	22,091	2,090	795,102
81	562 Station Equipment	D2TRAN	450,429	187,727	25,196	1,502	0	0	83	0	8,029	2,592	367	127,742
82	563 Overhead Line Expense	D2TRAN	179,843	74,954	10,060	600	0	0	33	0	3,206	1,035	146	51,003
83	565 Trans of Elect - Other	D2TRAN	5,104,923	2,127,600	285,563	17,017	0	0	935	0	90,992	29,375	4,157	1,447,759
84	566 Misc Transmission Expense	D2TRAN	4,800,868	2,000,878	268,554	16,004	0	0	879	0	85,573	27,625	3,910	1,361,529
85	567 Rents	D2TRAN	232,700	96,983	13,017	776	0	0	43	0	4,148	1,339	190	65,994
86	Total Transmission Operation		14,794,632	6,057,588	812,445	48,910	5,686	8,652	2,849	0	270,739	91,871	11,966	4,234,262
87	Maintenance													
88	568 Maintenance Super & Engineering	D2TRAN	59,616	24,846	3,335	199	0	0	11	0	1,063	343	49	16,907
89	569 Maint of Structures	D2TRAN	16,491	6,873	922	55	0	0	3	0	294	85	13	4,677
90	570 Maint of Station Equipment	D2TRAN	372,812	155,379	20,855	1,243	0	0	68	0	6,645	2,145	304	105,730
91	571 Maint of Overhead Lines	D2TRAN	979,022	408,031	54,765	3,264	0	0	179	0	17,450	5,634	797	277,651
92	573 Maint of Misc Trans Plant	D2TRAN	38,240	15,938	2,139	127	0	0	7	0	682	220	31	10,845
93	Total Transmission Maintenance		1,466,181	611,067	82,016	4,888	0	0	269	0	26,134	8,437	1,194	415,810
94	Total Transmission Expenses		16,260,814	6,668,655	894,461	53,798	5,686	8,652	3,117	0	296,873	100,308	13,160	4,650,072
95														
96	Distribution Expense													
97	Operation													
98	580 Operation Super & Engineering	EXP_5817	426,708	268,804	34,148	4,295	1,195	9,638	34	0	6,079	8	466	66,215
99	582 Station Expense	DIST362	950,643	451,719	64,040	4,985	4,143	5,060	153	0	22,808	0	1,361	250,364
100	583 Overhead Line Expense	DIST3645	370,878	186,024	25,703	1,968	1,610	1,798	54	0	8,318	0	558	93,282
101	584 Underground Line Expense	DIST3667	370,993	184,928	25,627	1,966	1,611	1,819	55	0	8,389	0	555	93,829
102	585 Street Light & Signal Systems	CUST373	69,293	0	0	0	0	69,293	0	0	0	0	0	0
103	586 Meter Expenses	METER	1,329,975	1,061,559	129,370	21,703	1,690	0	0	0	7,711	57	1,066	73,966
104	587 Customer Installation Expense	DIST36970	360,054	290,249	31,501	4,119	610	0	10	0	1,954	9	230	24,199
105	588 Misc Distribution Expenses	EXP_5817	7,929,661	4,995,277	634,588	79,809	22,198	179,114	626	0	112,976	150	8,659	1,230,489
106	589 Rents	DISTPLT	113,173	58,714	7,858	656	451	1,791	15	0	2,304	0	156	25,861
107	Total Distribution Operation		11,921,378	7,497,273	952,835	119,501	33,506	268,514	947	0	170,539	223	13,051	1,858,205
108	Maintenance													
109	590 Maintenance Super & Engineering	EXP_5918	68	30	4	0	0	4	0	0	1	0	0	15
110	591 Maint of Structures	DIST361	846	402	57	4	4	5	0	0	20	0	1	223
111	592 Maint of Station Equipment	DIST362	722,994	343,547	48,704	3,791	3,151	3,849	116	0	17,346	0	1,035	190,410
112	593 Maint of Overhead Lines	DIST3645	3,391,399	1,701,044	235,038	17,997	14,719	16,438	497	0	76,062	0	5,098	852,995
113	593 Maint of Overhead Lines	DIST3667	0	0	0	0	0	0	0	0	0	0	0	0
114	594 Maint of Underground Lines	DIST3667	496,792	247,634	34,316	2,633	2,157	2,436	74	0	11,233	0	743	125,645
115	595 Maint of Line Transformers	DIST368	6,247	3,241	441	33	27	28	1	0	134	0	10	1,523
116	596 Maint of Street Lights	CUST373	278,790	0	0	0	0	278,790	0	0	0	0	0	0
117	597 Maint of Meters	METER	43,089	34,393	4,191	703	55	0	0	0	250	2	35	2,396
118	598 Maint of Misc Dist Plant	CUST371	331,929	0	0	0	0	0	0	0	0	0	0	0
119	Total Distribution Maintenance		5,272,155	2,330,292	322,752	25,163	20,113	301,549	688	0	105,046	2	6,921	1,173,207
120	Total Distribution Expenses		17,193,533	9,827,565	1,275,587	144,664	53,619	570,063	1,635	0	275,585	225	19,972	3,031,412
121														
122	Customer Accounts Expenses													
123	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0	0	0	0
124	902 Meter Reading Expense	CUST902	1,538,117	1,227,694	149,616	25,100	1,954	0	0	0	8,917	66	1,233	85,542
125	903 Customer Records & Collect	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
126	903 Customer Records & Collect - Major Accounts Reps	MAJ_ACCT_REPS	377,975	0	280,969	0	2,141	1,699	221	0	4,633	11	1,534	74,722
127	903 Customer Records & Collect	CUSTSVC	10,318,342	9,102,887	839,545	59,577	6,396	5,077	659	0	13,845	33	4,583	223,272
127	904 Uncollectible Accounts	UNCOLL_REVS	1,793,348	929,257	118,710	8,007	157	0	0	0	0	12,938	1,195	477,148
128	905 Misc Customer Accounts Exp	CUSTOMER	152,452	134,494	12,404	880	95	75	10	0	205	0	68	3,299
129	Total Customer Accounts Expense		14,180,234	11,394,332	1,401,245	93,564	10,743	6,852	890	0	27,600	13,048	8,612	863,983

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			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
130														
131	Customer and Information Expenses													
132	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
133	909 Inform & Instruct Adv Exp	CUSTOMER	159,600	140,800	12,986	922	99	79	10	0	214	1	71	3,453
134	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
135	Total Cust Serv & Inform Exp		159,600	140,800	12,986	922	99	79	10	0	214	1	71	3,453
136														
137	Demonstrating & Selling													
138	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
139	Total Demonstrating & Selling		0	0	0	0	0	0	0	0	0	0	0	0
140														
141	Administrative & General Expenses													
142	920 Administrative & General Salaries													
143	Administrative & General Salaries - Customer	CUSTOMER	(176)	(156)	(14)	(1)	(0)	(0)	(0)	0	(0)	0	(0)	(4)
144	Administrative & General Salaries - Production	D1PROD	2,393,611	993,661	133,417	7,971	1,113	6,951	428	0	41,960	13,529	1,934	675,414
145	Administrative & General Salaries - Transmission	D2TRAN	223	93	12	1	0	0	0	0	4	1	0	63
146	Administrative & General Salaries - Distribution	DISTPLT	15,772	8,182	1,095	91	63	250	2	0	321	0	22	3,604
147	Administrative & General Salaries - General	LABOR	23,785,543	12,840,389	1,752,713	135,303	32,707	239,288	3,316	0	341,849	75,049	21,025	4,870,943
148	Total 920 Administrative & General Salaries		26,194,972	13,842,169	1,887,224	143,365	33,882	246,489	3,746	0	384,134	88,579	22,981	5,550,020
149	921 Office Supplies													
150	Office Supplies - Customer	CUSTOMER	1,023	903	83	6	1	1	0	0	1	0	0	22
151	Office Supplies - Production	D1PROD	228,802	94,983	12,753	762	106	664	41	0	4,011	1,293	185	64,562
152	Office Supplies - Transmission	D2TRAN	117	49	7	0	0	0	0	0	2	1	0	33
153	Office Supplies - Distribution	DISTPLT	1,631	846	113	9	6	26	0	0	33	0	2	373
154	Office Supplies - General	LABOR	3,266,470	1,763,371	240,700	18,581	4,492	32,861	455	0	46,946	10,306	2,887	668,927
155	Total 921 Office Supplies		3,498,043	1,860,152	253,656	19,359	4,605	33,552	497	0	50,994	11,600	3,075	733,917
156	923 Total Outside Services													
157	Outside Services - Customer	CUSTOMER	21,006	18,532	1,709	121	13	10	1	0	28	0	9	455
158	Outside Services - Production	D1PROD	239,677	99,497	13,359	798	111	696	43	0	4,202	1,355	194	67,631
159	Outside Services - Transmission	D2TRAN	201	84	11	1	0	0	0	0	4	1	0	57
160	Outside Services - Distribution	DISTPLT	29,644	15,379	2,058	172	118	469	4	0	604	0	41	6,774
161	Outside Services - General	LABOR	11,705,578	6,319,140	862,563	66,587	16,096	117,761	1,632	0	168,234	36,934	10,347	2,397,137
162	Total 923 Total Outside Services		11,996,106	6,452,632	879,701	67,679	16,338	118,936	1,680	0	173,071	38,290	10,591	2,472,053
163	924 Total Property Insurance													
164	Property Ins - Prod Plant	D1PROD	1,071,845	444,956	59,744	3,569	498	3,113	192	0	18,789	6,058	866	302,447
165	Property Ins - Transmission	D2TRAN	(27,870)	(11,615)	(1,559)	(93)	0	0	(5)	0	(497)	(160)	(23)	(7,904)
166	Property Ins - General Plant	LABOR	2,591,509	1,399,001	190,964	14,742	3,564	26,071	361	0	37,246	8,177	2,291	530,704
167	Total 924 Total Property Insurance		3,635,485	1,832,341	249,148	18,218	4,062	29,184	548	0	55,538	14,075	3,134	825,247
168	925 Total Injures & Damages													
169	Injures & Damages - Customer	CUSTOMER	37,823	33,367	3,077	218	23	19	2	0	51	0	17	818
170	Injures & Damages - Production	D1PROD	577,000	239,530	32,161	1,921	268	1,676	103	0	10,115	3,261	466	162,814
171	Injures & Damages - Transmission	D2TRAN	32,400	13,504	1,812	108	0	0	6	0	578	186	26	9,189
172	Injures & Damages - Distribution	DISTPLT	60,857	31,572	4,226	353	242	963	8	0	1,239	0	84	13,906
173	Injures & Damages - General	LABOR	2,680,060	1,446,804	197,489	15,245	3,685	26,962	374	0	38,518	8,456	2,369	548,838
174	Total 925 Total Injures & Damages		3,388,140	1,764,777	238,766	17,846	4,219	29,619	493	0	50,500	11,904	2,962	735,566
175	926 Total Pensions & Benefits													
176	Employee Benefits - Customer	CUSTOMER	1,470,111	1,296,938	119,615	8,488	911	723	94	0	1,973	5	653	31,811
177	Employee Benefits - Production	D1PROD	7,630,490	3,167,650	425,315	25,410	3,548	22,159	1,366	0	133,762	43,127	6,165	2,153,124
178	Employee Benefits - Transmission	D2TRAN	1,130,428	471,133	63,235	3,768	0	0	207	0	20,149	6,505	921	320,590
179	Employee Benefits - Distribution	DISTPLT	1,616,525	838,650	112,243	9,371	6,436	25,585	214	0	32,913	4	2,228	369,391
180	Employee Benefits - General	LABOR	5,562,321	3,002,764	409,877	31,641	7,649	55,958	775	0	79,942	17,550	4,917	1,139,085
181	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	70,423	0	52,349	0	399	317	41	0	863	2	286	13,922
182	Total 926 Total Pensions & Benefits		17,480,298	8,777,135	1,182,634	78,678	18,943	104,742	2,698	0	269,603	67,193	15,169	4,027,922
183	928 Total Regulatory Commission													
184	Regulatory Commission - Production	D1PROD	2,229,116	925,374	124,249	7,423	1,037	6,473	399	0	39,076	12,599	1,801	628,998
185	Regulatory Commission - General	LABOR	(10,987)	(5,931)	(810)	(63)	(15)	(111)	(2)	0	(158)	(35)	(10)	(2,250)
186	Total 928 Total Regulatory Commission		2,218,129	919,443	123,439	7,360	1,021	6,363	397	0	38,918	12,564	1,791	626,748
187	930 1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
188	930 2 Total Misc General													
189	Misc General - Customer	CUSTDEPINT	22,186	19,573	1,805	128	14	11	1	0	30	0	10	480
190	Misc General - Production	D1PROD	9,851,472	4,089,647	549,111	32,805	4,581	28,609	1,763	0	172,696	55,680	7,960	2,779,827
191	Misc General - Transmission	D2TRAN	(86)	(36)	(5)	(0)	0	0	(0)	0	(2)	(0)	(0)	(24)
192	Misc General - Other	LABOR	2,456,464	1,326,098	181,012	13,973	3,378	24,713	342	0	35,305	7,751	2,171	503,049
193	Total 930 2 Total Misc General		12,330,036	5,435,282	731,923	46,907	7,972	53,332	2,107	0	208,029	63,431	10,141	3,283,331
194	Total 930 Total Misc General Expense		12,330,036	5,435,282	731,923	46,907	7,972	53,332	2,107	0	208,029	63,431	10,141	3,283,331

EL PASO ELECTRIC COMPANY
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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11 Municipal Pumping (h)	Rate 11-TOU Municipal Pumping (i)	Rate 15 Electric Refining (j)	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)
195	931 Rents													
196	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0
197	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
198	Rents - Transmission	D2TRAN	3	1	0	0	0	0	0	0	0	0	0	1
199	Rents - Distribution	DISTPLT	38	20	3	0	0	1	0	0	1	0	0	9
200	Rents - General	LABOR	201,730	108,902	14,865	1,148	277	2,029	28	0	2,899	637	178	41,311
201	Total 931 Rents		201,771	108,923	14,868	1,148	278	2,030	28	0	2,900	637	178	41,321
202	935 Maint of General Plant													
203	Maint of General Plant - Customer	CUSTOMER	15,590	13,754	1,268	90	10	8	1	0	21	0	7	337
204	Maint of General Plant - Transmission	D2TRAN	78,909	32,887	4,414	263	0	0	14	0	1,407	454	64	22,379
205	Maint of General Plant - Distribution	DISTPLT	673	349	47	4	3	11	0	0	14	0	1	154
206	Maint of General Plant - Other	LABOR	4,774,911	2,577,688	351,855	27,162	6,566	48,037	666	0	68,626	15,066	4,221	977,834
207	Total 935 Maint of General Plant		4,870,084	2,624,679	357,584	27,519	6,578	48,055	681	0	70,067	15,520	4,293	1,000,704
208														
209	Total Admin & General Expense		85,813,063	43,617,532	5,918,943	428,078	97,899	672,303	12,876	0	1,303,754	323,793	74,316	19,296,829
210														
211														
212	Total Operation & Maintenance Exp - As Requested		413,332,149	173,261,880	22,916,966	1,430,796	389,077	2,626,744	98,409	0	8,661,520	3,272,048	347,088	100,358,321
213														
214	DEPRECIATION AND AMORTIZATION EXPENSE													
215														
216	403 Depreciation Expense													
217	Steam Production													
218	310 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
219	311 Structures and Improvements	D1PROD	608,071	252,429	33,893	2,025	283	1,766	109	0	10,659	3,437	491	171,582
220	312 Boiler Plant Equipment	D1PROD	2,962,028	1,229,628	165,100	9,864	1,377	8,602	530	0	51,924	16,741	2,393	835,806
221	313 Engines / Engine Driven Gen	D1PROD	1,527,314	634,035	85,131	5,086	710	4,435	273	0	26,774	8,632	1,234	430,968
222	314 Turbo generator Units	D1PROD	2,381,090	988,463	132,719	7,929	1,107	6,915	426	0	41,740	13,458	1,924	671,881
223	315 Accessory Electric Equip	D1PROD	449,873	186,756	25,075	1,498	209	1,306	81	0	7,886	2,543	364	126,942
224	316 Misc. Power Plant Equip	D1PROD	918,601	381,339	51,202	3,059	427	2,668	164	0	16,103	5,192	742	259,205
225	Deprec Adjustment	D1PROD	(116)	(48)	(6)	(0)	(0)	(0)	(0)	0	(2)	(1)	(0)	(33)
226	Total Steam Production Deprec Exp		8,846,860	3,672,602	493,115	29,460	4,114	25,691	1,584	0	155,085	50,002	7,148	2,496,351
227														
228	Nuclear Production													
229	303 Misc Intangible Plant	D1PROD	790,572	328,191	44,066	2,633	368	2,296	142	0	13,859	4,468	639	223,079
230	320 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
231	321 Structures and Improvements	D1PROD	7,708,234	3,199,924	429,649	25,668	3,584	22,385	1,380	0	135,125	43,567	6,228	2,175,061
232	322 Reactor Plant Equipment	D1PROD	10,771,432	4,471,551	600,388	35,869	5,009	31,280	1,928	0	188,823	60,880	8,703	3,039,415
233	323 Turbogenerator units	D1PROD	3,519,483	1,461,045	196,172	11,720	1,637	10,221	630	0	61,696	19,892	2,844	993,106
234	324 Accessory Electric Equip	D1PROD	2,228,867	925,271	124,235	7,422	1,036	6,473	399	0	39,072	12,598	1,801	628,928
235	325 Misc. Power Plant Equip	D1PROD	(5,979,341)	(2,482,207)	(333,282)	(19,911)	(2,780)	(17,364)	(1,070)	0	(104,818)	(33,795)	(4,831)	(1,687,213)
236	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
237	353 Station Equipment	D1PROD	210,373	87,332	11,726	701	98	611	38	0	3,688	1,189	170	59,362
238	354 Towers and Fixtures	D1PROD	28,601	11,873	1,594	95	13	83	5	0	1,342	162	23	8,070
239	356 O H Conductors & Devices	D1PROD	3,511	1,458	196	12	2	10	1	0	62	20	3	991
240	391 Office Furniture & Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
241	392 Transportation Equipment	D1PROD	56,332	23,385	3,140	188	26	164	10	0	988	318	46	15,895
242	396 Power Operated Equipment	D1PROD	76,581	31,791	4,269	255	36	222	14	0	1,342	433	62	21,609
243	397 Communication Equipment	D1PROD	65,773	27,304	3,666	219	31	191	12	0	1,153	372	53	18,559
244	Deprec Adjustment	D1PROD	(3,017,954)	(1,252,845)	(168,218)	(10,050)	(1,403)	(8,764)	(540)	0	(52,905)	(17,057)	(2,439)	(851,587)
245	Total Nuclear Production Deprec Exp		16,462,466	6,834,073	917,600	54,820	7,655	47,807	2,947	0	288,587	93,046	13,302	4,645,275
246														
247	Other Production													
248	340 Land and Land Rights													
249	341 Structures and Improvements	D1PROD	1,915,586	795,218	106,773	6,379	891	5,563	343	0	33,580	10,827	1,548	540,528
250	342 Fuel Holder, Producer & Acc	D1PROD	368,776	153,090	20,555	1,228	171	1,071	66	0	6,465	2,084	298	104,059
251	343 Prime movers	D1PROD	6,894,424	2,862,086	384,288	22,958	3,206	20,021	1,234	0	120,869	38,967	5,571	1,945,425
252	344 Generators	D1PROD	659,038	273,587	36,734	2,195	306	1,914	118	0	11,553	3,725	533	185,963
253	345 Accessory Plant Equipment	D1PROD	518,775	215,359	28,916	1,728	241	1,507	93	0	9,094	2,932	419	146,385
254	346 Misc. Power Plant Equipment	D1PROD	55,456	23,022	3,091	185	26	161	10	0	972	313	45	15,648
255	Deprec Adjustment	D1PROD	(3,226)	(1,339)	(180)	(11)	(2)	(9)	(1)	0	(57)	(18)	(3)	(910)
256	Total Other Production Deprec Exp		10,408,829	4,321,023	580,177	34,661	4,840	30,227	1,863	0	182,467	58,831	8,410	2,937,098
257														
258	Total Production Deprec Exp		35,718,156	14,827,699	1,990,892	118,941	16,609	103,725	6,394	0	626,139	201,879	28,860	10,078,725
259														

EL PASO ELECTRIC COMPANY
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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 10 Municipal Pumping (h)	Rate 11-TOU Municipal Pumping (i)	Rate 15 Electric Refining (j)	Rate 22 Irrigation Service (k)	Rate 24 General Service (l)
260	Transmission													
261	350 Land and Land Rights	D2TRAN	98,877	41,210	5,531	330	0	0	18	0	1,762	569	81	28,042
262	352 Structures and Improvements	D2TRAN	101,893	42,466	5,700	340	0	0	19	0	1,816	586	83	28,887
263	353 Station Equipment	D2TRAN	1,263,372	526,541	70,671	4,211	0	0	231	0	22,519	7,270	1,029	358,293
264	354 Towers and Fixtures	D2TRAN	264,789	110,357	14,812	883	0	0	48	0	4,720	1,524	216	75,094
265	355 Poles and Fixtures	D2TRAN	1,670,160	696,080	93,427	5,568	0	0	306	0	29,770	9,610	1,360	473,658
266	356 O H Conductors & Devices	D2TRAN	1,004,645	418,710	56,199	3,349	0	0	184	0	17,907	5,781	818	284,918
267	359 Roads and Trails	D2TRAN	16,847	7,021	942	56	0	0	3	0	300	97	14	4,778
268	Deprec Adjustment	D2TRAN	(6,823)	(2,844)	(382)	(23)	0	0	(1)	0	(122)	(39)	(6)	(1,935)
269	Total Transmission Depreciation Exp		4,413,759	1,839,541	246,900	14,713	0	0	808	0	78,673	25,398	3,594	1,251,744
270														
271	Distribution													
272	360 Land and Land Rights	D3DIST	25,626	12,177	1,726	134	112	136	4	0	615	0	37	6,749
273	361 Structures and Improvements	D3DIST	146,942	69,823	9,899	771	640	782	24	0	3,525	0	210	38,699
274	362 Station Equipment	D3DIST	1,791,585	851,311	120,690	9,395	7,809	9,537	288	0	42,983	0	2,565	471,836
275	364 Poles, Towers & Fixtures	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
276	364 Poles, Towers & Fixtures - Primary	D3DIST	1,074,088	510,377	72,356	5,633	4,681	5,717	173	0	25,769	0	1,538	282,875
277	364 Poles, Towers & Fixtures - Secondary	D3DIST	592,990	339,182	44,163	3,246	2,544	2,121	64	0	10,826	0	1,005	130,416
278	365 O H Conductors & Devices	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
279	365 O H Conductors & Devices - Primary	D3DIST	1,001,575	475,921	67,471	5,252	4,365	5,331	161	0	24,030	0	1,434	263,777
280	365 O H Conductors & Devices - Secondary	D3DIST	159,265	91,097	11,861	872	683	570	17	0	2,908	0	270	35,027
281	366 U G Conductors	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
282	366 U G Conductors - Primary	D3DIST	755,433	358,961	50,890	3,962	3,293	4,021	122	0	18,124	0	1,081	198,953
283	366 U G Conductors - Secondary	D3DIST	340,233	194,608	25,339	1,862	1,460	1,217	37	0	6,212	0	577	74,827
284	367 U G Conductors & Devices	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
285	367 U G Conductors & Devices - Primary	D3DIST	1,810,526	860,311	121,966	9,495	7,891	9,637	291	0	43,438	0	2,592	476,825
286	367 U G Conductors & Devices - Secondary	D3DIST	341,795	195,502	25,455	1,871	1,467	1,223	37	0	6,240	0	579	75,171
287	368 Line Transformers	D3DIST	0	0	0	0	0	0	0	0	0	0	0	0
288	368 Line Transformers - Primary	D3DIST-PRIM	1,628,325	773,735	109,692	8,539	7,097	8,668	262	0	39,066	0	2,331	428,840
289	368 Line Transformers - Secondary	D3DIST-SEC	1,487,203	850,658	110,760	8,141	6,381	5,320	161	0	27,152	0	2,520	327,081
290	369 Service Drops	SDI	494,160	403,262	37,192	2,639	1,098	0	31	0	2,453	0	217	40,374
291	370 Meters	METER	1,187,602	947,920	115,521	19,380	1,509	0	0	0	6,885	51	952	66,048
292	371 Install on Cust. Premises	CUST371	244,404	0	0	0	0	0	0	0	0	0	0	0
293	373 Street Light & Signal Sys	CUST373	209,996	0	0	0	0	209,996	0	0	0	0	0	0
294	107 Transfer to 101	DISTPLT	(53,563)	(27,788)	(3,719)	(311)	(213)	(848)	(7)	0	(1,091)	(0)	(74)	(12,240)
295	Total Distribution Depreciation Exp		13,238,184	6,907,055	921,262	80,881	50,816	263,429	1,666	0	259,136	51	17,833	2,905,259
296														
297	General Plant													
298	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0	0	0	0	0	0
299	390 Structures and Improvements	LABOR	1,213,014	654,834	89,385	6,900	1,668	12,203	169	0	17,434	3,827	1,072	248,408
300	391 Office Furniture & Equip	LABOR	2,676,310	1,444,780	197,212	15,224	3,680	26,924	373	0	38,464	8,444	2,366	548,071
301	392 Transportation Equipment	LABOR	2,169,658	1,171,268	159,878	12,342	2,983	21,827	302	0	31,183	6,846	1,918	444,315
302	393 Store Equipment	LABOR	1,653	892	122	9	2	17	0	0	24	5	1	338
303	394 Tools, Shop & Garage Equip	D1PROD	239	99	13	1	0	1	0	0	4	1	0	67
304	394 Tools, Shop & Garage Equip	LABOR	108,314	58,472	7,981	616	149	1,090	15	0	1,557	342	96	22,181
305	395 Laboratory Equipment	LABOR	190,353	102,760	14,027	1,083	262	1,915	27	0	2,736	601	168	38,982
306	396 Power Operated Equipment	D1PROD	2,672	1,109	149	9	1	8	0	0	47	15	2	754
307	396 Power Operated Equipment	LABOR	135,972	73,403	10,020	773	187	1,368	19	0	1,954	429	120	27,845
308	397 Communication Equipment	D1PROD	2,649	1,100	148	9	1	8	0	0	46	15	2	747
309	397 Communication Equipment	LABOR	1,215,853	656,366	89,594	6,916	1,672	12,232	170	0	17,474	3,836	1,075	248,989
310	398 Misc Equipment	LABOR	182,118	98,315	13,420	1,036	250	1,832	25	0	2,617	575	161	37,295
311	Total General Plant Depreciation Exp		7,898,805	4,263,398	581,949	44,919	10,856	79,424	1,101	0	113,540	24,936	6,982	1,617,994
312														
313	Total 403 Depreciation Expense		61,268,904	27,837,693	3,741,003	259,455	78,281	446,578	9,969	0	1,077,488	252,263	57,270	15,853,722
314														
315	403 1 Depreciation Expense - ARO													
316	317 - Asset Retirement Costs - Steam Prod	D1PROD	(18,915)	(7,852)	(1,054)	(63)	(9)	(55)	(3)	0	(332)	(107)	(15)	(5,337)
317	326 - Asset Retirement Costs - Nuclear Prod	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
318	347 - Asset Retirement Costs - Other Prod	D1PROD	340	141	19	1	0	1	0	0	6	2	0	96
319	Total A403 1 Depreciation Expense - ARO		(18,575)	(7,711)	(1,035)	(62)	(9)	(54)	(3)	0	(326)	(105)	(15)	(5,241)
320														
321	Total 403 & 403 1 Deprec Exp		61,250,329	27,829,982	3,739,968	259,393	78,273	446,524	9,966	0	1,077,162	252,159	57,255	15,848,481
322														
323	404 Amortization Expense (Intangible)													
324	Computer Software Rental - Prod	D1PROD	140,582	58,360	7,836	468	65	408	25	0	2,464	795	114	39,669

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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
325	Computer Software Rental - Trans	D2TRAN	172,105	71,729	9,627	574	0	0	32	0	3,068	990	140	48,809
326	Computer Software Rental - Dist	D10DIST	0	0	0	0	0	0	0	0	0	0	0	0
327	Computer Software Rental - Cust	CUSTOMER	55,438	48,908	4,511	320	34	27	4	0	74	0	25	1,200
328	Computer Software Rental - General	DISTPLT	601,774	312,199	41,784	3,489	2,396	9,524	80	0	12,252	1	829	137,511
329	Computer Software Rental - General	LABOR	3,123,274	1,686,068	230,148	17,767	4,295	31,421	435	0	44,888	9,855	2,761	639,602
330	Total 404 Amortization Expense		4,093,173	2,177,264	293,906	22,617	6,790	41,381	575	0	62,747	11,641	3,868	866,790
331														
332	Total Deprec & Amort Exp (403, 403 1, 404)		65,343,502	30,007,246	4,033,874	282,010	85,063	487,905	10,541	0	1,139,909	263,800	61,123	16,715,271
333														
334	Other Depreciable Expenses													
335	411 1 Accretion Expense/Decommissioning	D1PROD	4,533,807	1,882,122	252,710	15,098	2,108	13,166	812	0	79,478	25,625	3,663	1,279,321
336	Total Other Depreciable Expenses		4,533,807	1,882,122	252,710	15,098	2,108	13,166	812	0	79,478	25,625	3,663	1,279,321
337														
338	Total Depreciation & Amortization Expenses		69,877,309	31,889,368	4,286,583	297,108	87,171	501,071	11,353	0	1,219,387	289,425	64,786	17,994,592
339														
340	AXES OTHER THAN INCOME TAXES & OTHER EXPENSES - PRESENT													
341														
342	Taxes Other Than Federal Income Tax													
343														
344	Non-Revenue Related													
345														
346														
347	Ad Valorem													
348	408 13 Taxes Oth-AZ Property Taxes	D1PROD	7,161,646	2,973,018	399,183	23,848	3,330	20,797	1,282	0	125,544	40,478	5,787	2,020,828
349	408 13 Taxes Oth-AZ Property Taxes	D2TRAN	195,568	81,508	10,940	652	0	0	36	0	3,486	1,125	159	55,463
350	408 12 Taxes Oth-NM Property Taxes	D1PROD	59,034	24,507	3,291	197	27	171	11	0	1,035	334	48	16,658
351	408 12 Taxes Oth-NM Property Taxes	GROSSPLT	3,962,239	1,796,977	240,229	16,397	5,504	25,221	650	0	71,311	15,803	3,805	1,036,746
352	408 11 Taxes Oth-TX Property Taxes	GROSSPLT	9,244,914	4,182,807	560,516	38,259	12,841	58,847	1,517	0	166,388	36,872	8,878	2,418,994
353	Total Ad Valorem		20,623,401	9,068,817	1,214,158	79,353	21,702	105,037	3,495	0	367,763	94,612	16,677	5,548,690
354														
355	Payroll Taxes													
356	408 132 Taxes Oth-PV Payroll Taxes	D1PROD	2,525,441	1,048,388	140,765	8,410	1,174	7,334	452	0	44,271	14,274	2,041	712,613
357	408 101 Taxes Oth-EPE Payroll Taxes	LABOR	4,619,106	2,493,578	340,373	26,276	6,352	46,469	644	0	66,386	14,574	4,083	945,927
358	408 122 Taxes Oth-NM Other Taxes Trans	D2TRAN	(9,878)	(4,117)	(553)	(33)	0	0	(2)	0	(176)	(57)	(8)	(2,801)
359	408 127 Taxes Oth-FC Payroll Taxes	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0
360	Total Payroll Taxes		7,134,669	3,537,849	480,586	34,652	7,526	53,803	1,094	0	110,481	28,791	6,116	1,655,739
361														
362	Franchise/Margin Tax													
363	Other States		0	0	0	0	0	0	0	0	0	0	0	0
364														
365	Other Taxes													
366	Total Sales and use tax	GROSSPLT	9,866	4,475	598	41	14	63	2	0	178	39	9	2,582
367	Other States - Compensating	GROSSPLT	3,167	1,436	192	13	4	20	1	0	57	13	3	829
368														
369	Subtotal		27,771,103	12,612,577	1,695,535	114,059	29,246	158,923	4,592	0	478,479	123,455	24,805	7,207,839
370														
371	Revenue Related													
372														
373	State Gross Receipts													
374	Texas	SALES_REVS	11,690,130	5,113,881	680,852	44,064	13,365	74,834	2,381	0	227,227	71,186	10,391	2,922,661
375														
376	Local Occupation/Street Rental													
377	Texas	SALES_REVS	22,900,619	10,017,943	1,333,768	86,319	26,181	146,598	4,664	0	445,130	139,451	20,357	5,725,407
378														
379	PUC Assessment													
380	Texas	SALES_REVS	1,115,750	488,088	64,983	4,206	1,276	7,142	227	0	21,687	6,794	992	278,950
381														
382	Current State Income Tax													
383	New Mexico Current State Income Tax													
384		D1PROD	177	(588)	(85)	(12)	0	(34)	1	0	64	63	(0)	(130)
385		DISTPLT	337	249	36	7	(0)	63	(0)	0	(25)	(0)	0	36
386		E2ENERGY	(15,721)	4,625	653	77	(2)	600	(19)	0	(896)	(1,244)	3	1,087
387		GROSSPLT	(16,637)	(60,232)	(8,664)	(1,375)	32	(6,977)	101	0	6,180	4,174	(29)	(11,273)
388		LABOR	1,537	2,264	333	60	(1)	348	(3)	0	(156)	(104)	1	279
389		NETPLT	21,019	80,873	11,642	1,832	(44)	8,207	(136)	0	(8,362)	(5,591)	39	15,223

EL PASO ELECTRIC COMPANY
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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
390	Total New Mexico Current State Income Tax		(9,287)	27,191	3,914	589	(15)	2,207	(57)	0	(3,195)	(2,702)	14	5,222
391														
392	Texas Current State Income Tax													
393		D1PROD	34,012	17,571	2,275	275	6	(53)	4	0	397	110	21	8,312
394		DISTPLT	(8,277)	(5,201)	(671)	(113)	(13)	68	(1)	0	(109)	(0)	(9)	(1,594)
395		E2ENERGY	454,594	212,609	26,902	2,745	174	(1,439)	94	0	8,528	3,344	316	107,235
396		GROSSPLT	(57,344,687)	(31,937,109)	(4,116,953)	(568,515)	(31,928)	192,947	(5,639)	0	(678,538)	(129,398)	(42,113)	(12,823,464)
397		LABOR	79,118	50,334	6,825	1,035	42	(404)	6	0	717	136	51	13,288
398		NETPLT	58,216,378	32,333,225	4,171,162	571,239	33,268	(171,137)	5,741	0	692,258	130,692	43,028	13,057,432
399	Total Texas Current State Income Tax		1,431,138	671,429	89,339	6,666	1,550	19,983	206	0	23,253	4,884	1,295	361,210
400														
401	Arizona Current State Income Tax													
402		D1PROD	(145,251)	(62,163)	(8,021)	(668)	(14)	424	(9)	0	(1,282)	(170)	(85)	(49,709)
403		DISTPLT	42,501	23,761	3,056	356	36	(706)	2	0	455	0	44	12,312
404		E2ENERGY	212,867	87,066	10,980	772	43	(1,333)	26	0	3,186	597	145	74,233
405		GROSSPLT	(8,388,966)	(3,963,022)	(509,166)	(48,454)	(2,369)	54,183	(476)	0	(76,814)	(7,002)	(5,968)	(2,689,849)
406		LABOR	208,698	118,102	15,493	1,668	59	(2,144)	10	0	1,536	139	135	52,706
407		NETPLT	8,316,700	3,910,328	502,775	47,451	2,405	(46,839)	472	0	76,378	6,892	5,843	2,669,400
408	Total Arizona Current State Income Tax		246,550	114,072	15,117	1,124	160	3,585	26	0	3,459	456	215	69,093
409														
410	Subtotal		37,374,900	16,432,604	2,187,973	142,968	42,515	254,350	7,448	0	717,561	220,068	33,264	9,362,544
411														
412	Deferred State Income Tax													
413	New Mexico Deferred State Income Tax													
414		D1PROD	(40,054)	(16,628)	(2,233)	(133)	(19)	(116)	(7)	0	(702)	(226)	(32)	(11,302)
415		DISTPLT	13,574	7,042	942	79	54	215	2	0	276	0	19	3,102
416		E2ENERGY	378,389	130,687	17,149	865	329	2,054	119	0	9,791	4,461	312	94,713
417		GROSSPLT	(3,752,463)	(1,701,839)	(227,511)	(15,529)	(5,212)	(23,886)	(616)	0	(67,536)	(14,966)	(3,604)	(981,857)
418		LABOR	118,501	63,972	8,732	674	163	1,192	17	0	1,703	374	105	24,267
419		NETPLT	5,045,719	2,285,035	305,706	20,894	7,203	28,097	831	0	91,380	20,047	4,883	1,325,934
420	Total New Mexico Deferred State Income Tax		1,763,665	768,269	102,786	6,649	2,517	7,556	346	0	34,912	9,689	1,682	454,856
421	Texas Deferred State Income Tax													
422		D1PROD	9,083	3,771	506	30	4	26	2	0	159	51	7	2,563
423		DISTPLT	(2,151)	(1,116)	(149)	(12)	(9)	(34)	(0)	0	(44)	(0)	(3)	(492)
424		E2ENERGY	132,103	45,625	5,987	302	115	717	41	0	3,418	1,557	109	33,066
425		GROSSPLT	(15,111,920)	(6,853,645)	(916,231)	(62,539)	(20,991)	(96,193)	(2,480)	0	(271,981)	(60,272)	(14,512)	(3,954,136)
426		LABOR	20,009	10,801	1,474	114	28	201	3	0	288	63	18	4,097
427		NETPLT	15,321,639	6,938,651	928,295	62,839	21,871	85,320	2,525	0	277,480	60,875	14,827	4,026,280
428	Total Texas Deferred State Income Tax		368,763	144,088	19,882	733	1,019	(9,962)	91	0	9,321	2,275	446	111,380
429	Arizona Deferred State Income Tax													
430		D1PROD	(64,399)	(26,734)	(3,590)	(214)	(30)	(187)	(12)	0	(1,129)	(364)	(52)	(18,172)
431		DISTPLT	19,697	10,219	1,368	114	78	312	3	0	401	0	27	4,501
432		E2ENERGY	108,414	37,444	4,913	248	94	588	34	0	2,805	1,278	89	27,137
433		GROSSPLT	(3,758,021)	(1,704,359)	(227,848)	(15,552)	(5,220)	(23,921)	(617)	0	(67,636)	(14,988)	(3,609)	(983,311)
434		LABOR	94,086	50,791	6,933	535	129	947	13	0	1,352	297	83	19,268
435		NETPLT	3,713,454	1,681,697	224,988	15,230	5,301	20,679	612	0	67,252	14,754	3,594	975,836
436	Total Arizona Deferred State Income Tax		113,232	49,058	6,765	361	353	(1,583)	33	0	3,046	977	132	25,258
437														
438	Subtotal		2,245,660	961,415	129,433	7,743	3,889	(3,989)	470	0	47,278	12,941	2,261	591,494
439														
440	Total Taxes Other Than Federal Income Tax		67,391,663	30,006,597	4,012,942	264,770	75,651	409,285	12,509	0	1,243,319	356,464	60,329	17,161,877
441														
442	Federal Current													
443		D1PROD	(12,203)	30,010	3,309	364	41	(189)	(33)	0	(1,959)	(1,896)	8	(9,043)
444		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
445		DIST361	0	0	0	0	0	0	0	0	0	0	0	0
446		DISTPLT	1,669	(1,397)	4,938	543	84	46	(135)	(3)	0	(300)	(0)	2
447		E2ENERGY	(405,224)	175,788	18,945	1,761	535	(2,482)	(409)	0	(20,359)	(27,838)	58	(56,477)
448		GROSSPLT	(7,431)	344,499	37,824	4,758	1,278	(4,344)	(319)	0	(21,134)	(14,056)	100	(88,110)
449		LABOR	2,191	5,819	652	93	18	(97)	(4)	0	(239)	(158)	1	(979)
450		NETPLT	(16,557)	729,602	80,166	10,000	2,786	(8,060)	(679)	0	(45,104)	(29,698)	214	(187,682)
451	Total Federal Current		(436,159)	1,290,656	141,438	17,059	4,704	(15,308)	(1,448)	0	(89,094)	(73,645)	383	(343,255)
452														
453	Federal Deferred													
454		D1PROD	1,181,559	490,501	65,859	3,935	549	3,431	212	0	20,713	6,678	955	333,405

EL PASO ELECTRIC COMPANY
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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11 Municipal Pumping	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service	Rate 24 General Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
455		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0
456		DIST361	0	0	0	0	0	0	0	0	0	0	0	0
457		DISTPLT	155,578	80,714	10,803	902	619	2,462	21	0	3,168	0	214	35,551
458		E2ENERGY	8,318,955	2,873,185	377,022	19,018	7,224	45,157	2,612	0	215,258	98,072	6,856	2,082,282
459		GROSSPLT	12,415,375	5,630,693	752,740	51,380	17,245	79,028	2,037	0	223,449	49,517	11,923	3,248,567
460		LABOR	176,170	95,104	12,982	1,002	242	1,772	25	0	2,532	556	156	36,077
461		NETPLT	26,332,409	11,925,056	1,595,406	107,997	37,589	146,634	4,339	0	476,889	104,622	25,483	6,919,734
462	Total Federal Deferred		48,580,045	21,095,251	2,814,811	184,233	63,469	278,485	9,245	0	942,008	259,446	45,587	12,655,615
463														
464	Total Federal Income Tax		48,143,886	22,385,907	2,956,250	201,293	68,173	263,177	7,797	0	852,914	185,801	45,970	12,312,360
465														
466	Contributions and Donations		0	0	0	0	0	0	0	0	0	0	0	0
467	Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0
468														
469	Total Operating Expenses		598,745,007	257,543,751	34,172,740	2,193,967	620,072	3,800,276	130,068	0	11,977,139	4,103,737	518,173	147,827,150

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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
1	OPERATIONS AND MAINTENANCE EXPENSE														
2	Power Production Expenses														
3	Steam Power Generation Expense														
4	Operations Expense														
5	411 8 Gains from Disposition of Allowances	NETPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
6	500 Operation & Supervision	D1PROD	171,306	61,638	4,981	7,584	64,622	294	141,177	1,588	0	0	0	0	0
7	501 Fuel	E1FUEL	9,865,814	5,291,630	364,035	1,918,984	4,103,796	21,478	3,866,136	116,026	0	0	0	0	0
8	501 Fuel - Coal Reclamation	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
9	502 Steam Expenses - Labor	D1PROD	177,412	63,835	5,158	7,854	66,925	304	146,209	1,644	0	0	0	0	0
10	502 Steam Expenses	E1ENERGY	5,589	2,652	227	147	2,101	13	2,414	72	0	0	0	0	0
11	502 Steam Expenses - Fuel	E1FUEL	16,919	9,075	624	3,291	7,038	37	6,630	199	0	0	0	0	0
12	505 Electric Expenses - Labor	D1PROD	70,926	25,520	2,062	3,140	26,756	122	58,452	657	0	0	0	0	0
13	505 Electric Expenses	E1ENERGY	171,718	81,483	6,983	4,502	64,554	412	74,157	2,226	0	0	0	0	0
14	506 Misc Steam Power Expenses - Labor	D1PROD	83,575	30,071	2,430	3,700	31,527	143	68,876	775	0	0	0	0	0
15	506 Misc Steam Power Expenses	E1ENERGY	205,056	97,303	8,338	5,375	77,087	492	88,554	2,658	0	0	0	0	0
16	507 Rents	D1PROD	30,887	11,113	898	1,367	11,652	53	25,455	286	0	0	0	0	0
17	509 Allowances	E1FUEL	3,667	1,967	135	713	1,525	8	1,437	43	0	0	0	0	0
18	Total Steam Operation		10,802,869	5,676,287	395,873	1,956,656	4,457,583	23,355	4,479,498	126,174	0	0	0	0	0
19	Maintenance														
20	510 Maint Super & Eng	D1PROD	136,937	49,271	3,982	6,062	51,657	235	112,853	1,269	0	0	0	0	0
21	511 Maint of Structures	D1PROD	67,722	24,367	1,969	2,998	25,547	116	55,811	628	0	0	0	0	0
22	512 Maint of Boiler Plant - Labor	D1PROD	103,799	37,348	3,018	4,595	39,156	178	85,543	962	0	0	0	0	0
23	512 Maint of Boiler Plant	E1ENERGY	318,501	151,135	12,951	8,349	119,735	764	137,546	4,128	0	0	0	0	0
24	513 Maint of Electric Plant - Labor	D1PROD	108,437	39,017	3,153	4,800	40,906	186	89,365	1,005	0	0	0	0	0
25	513 Maint of Electric Plant	E1ENERGY	769,917	365,340	31,307	20,183	289,436	1,847	332,492	9,978	0	0	0	0	0
26	514 Maint of Misc Steam Plant - Labor	D1PROD	14,871	5,351	432	658	5,610	26	12,256	138	0	0	0	0	0
27	514 Maint of Misc Steam Plant	E1ENERGY	201,526	95,628	8,195	5,283	75,760	483	87,030	2,612	0	0	0	0	0
28	Total Steam Maintenance		1,721,710	767,457	65,008	52,929	647,806	3,835	912,896	20,720	0	0	0	0	0
29	Total Steam Power Generation Exp		12,524,579	6,443,744	460,880	2,009,585	5,105,388	27,190	5,392,393	146,893	0	0	0	0	0
30															
31	Nuclear Power Generation														
32	Operation - Nuclear														
33	517 Operation Supervision	D1PROD	982,667	353,574	28,572	43,502	370,693	1,684	809,839	9,107	0	0	0	0	0
34	518 Nuclear Fuel	E1FUEL	4,331,780	2,323,395	159,837	842,568	1,801,853	9,430	1,697,504	50,944	0	0	0	0	0
35	519 Coolants and Water	D1PROD	470,116	169,153	13,669	20,812	177,343	806	387,434	4,357	0	0	0	0	0
36	520 Steam Expenses	D1PROD	412,635	148,470	11,998	18,267	155,659	707	340,062	3,824	0	0	0	0	0
37	523 Electric Expenses	D1PROD	305,609	109,961	8,886	13,529	115,285	524	251,859	2,832	0	0	0	0	0
38	524 Misc Nuclear Power Expense	D1PROD	1,453,471	522,974	42,261	64,344	548,295	2,491	1,197,839	13,470	0	0	0	0	0
39	525 Rents	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Allocable Nuclear Operation		7,956,279	3,627,525	265,223	1,003,021	3,169,127	15,642	4,684,535	84,534	0	0	0	0	0
41	Maintenance Allocable Nuclear														
42	528 Maint Supervision	D1PROD	222,761	80,152	6,477	9,861	84,033	382	183,583	2,064	0	0	0	0	0
43	529 Maint of Structures	D1PROD	94,457	33,987	2,746	4,182	35,632	162	77,845	875	0	0	0	0	0
44	530 Maint of Reactor Plant	E1ENERGY	688,477	326,696	27,996	18,048	258,820	1,652	297,322	8,923	0	0	0	0	0
45	531 Maint of Electric Plant	E1ENERGY	764,691	362,861	31,095	20,046	287,471	1,835	330,235	9,911	0	0	0	0	0
46	532 Maint of Misc Nuclear Plant	E1ENERGY	179,495	85,174	7,299	4,705	67,478	431	77,516	2,326	0	0	0	0	0
47	Total Nuclear Maintenance		1,949,882	888,869	75,613	56,843	733,434	4,461	966,500	24,100	0	0	0	0	0
48	Total Nuclear Power Generation Exp		9,906,161	4,516,394	340,837	1,059,864	3,902,561	20,103	5,651,035	108,634	0	0	0	0	0
49															
50	Other Power Generation														
51	Operation														
52	546 Operation Super & Engineering	D1PROD	25,117	9,037	730	1,112	9,475	43	20,699	233	0	0	0	0	0
53	547 Fuel	E1FUEL	2,689,572	1,442,579	99,242	523,144	1,118,757	5,855	1,053,968	31,630	0	0	0	0	0
54	548 Generation Expense	D1PROD	40,060	14,414	1,165	1,773	15,112	69	33,014	371	0	0	0	0	0
55	549 Misc Other Power Generation	D1PROD	84,048	30,241	2,444	3,721	31,706	144	69,266	779	0	0	0	0	0
56	550 Rents	D1PROD	3,144	1,131	91	139	1,186	5	2,591	29	0	0	0	0	0
57	Total Other Power Operation		2,841,941	1,497,403	103,672	529,890	1,176,236	6,116	1,179,539	33,043	0	0	0	0	0
58	Maintenance														
59	551 Maint Supervision & Engineering	D1PROD	271	97	8	12	102	0	223	3	0	0	0	0	0
60	552 Maint Structures	D1PROD	2,153	775	63	95	812	4	1,775	20	0	0	0	0	0
61	553 Maint Generation & Elect Plant - Labor	D1PROD	23,290	8,380	677	1,031	8,786	40	19,193	216	0	0	0	0	0
62	553 Maint Generation & Elect Plant	E1ENERGY	178,441	84,674	7,256	4,678	67,082	428	77,061	2,313	0	0	0	0	0
63	553 Maint Generation & Elect Plant	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
64	554 Maint Misc Other Power - Labor	D1PROD	2,420	871	70	107	913	4	1,994	22	0	0	0	0	0
65	554 Maint Misc Other Power	E1ENERGY	27,658	13,124	1,125	725	10,398	66	11,944	358	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P.2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR: ADRIAN HERNANDEZ
PREPARER: ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
66	Total Other Power Maintenance		234,233	107,921	9,199	6,648	88,092	543	112,191	2,932	0	0	0	0	0
67	Total Other Power Generation Exp		3,076,174	1,605,324	112,871	536,538	1,264,328	6,659	1,291,729	35,974	0	0	0	0	0
68															
69	Other Power Supply														
70	555 Purchased Power	E1FUEL	5,500,273	2,950,128	202,953	1,069,849	2,287,900	11,974	2,155,403	64,686	0	0	0	0	0
71	555 Purchased Power - Noneconcilable	E2ENERGY	0	0	0	0	0	0	0	0	0	0	0	0	0
72	556 Sys. Control & Load Dispatch	DPROD12	75,110	27,966	2,154	5,031	33,533	165	55,129	691	0	0	0	0	0
73	557 Other Expenses	D1PROD	(2,189)	(788)	(64)	(97)	(826)	(4)	(1,804)	(20)	0	0	0	0	0
74	Total Other Power Supply		5,573,195	2,977,306	205,043	1,074,783	2,320,607	12,135	2,208,728	65,356	0	0	0	0	0
75	Total Power Production Expense		8,649,369	4,582,631	317,913	1,611,321	3,584,935	18,794	3,500,458	101,331	0	0	0	0	0
76															
77	Transmission Expense														
78	Operation														
79	560 Operation Super & Engineering	D2TRAN	112,479	40,811	0	4,927	42,427	14	91,538	833	0	0	0	0	0
80	561 Load Dispatching	DTRAN12	249,456	103,033	7,163	12,658	104,363	568	153,077	2,868	0	0	0	0	0
81	562 Station Equipment	D2TRAN	37,307	13,536	0	1,634	14,072	5	30,362	276	0	0	0	0	0
82	563 Overhead Line Expense	D2TRAN	14,896	5,405	0	652	5,619	2	12,122	110	0	0	0	0	0
83	565 Trans. of Elect. - Other	D2TRAN	422,822	153,411	0	18,521	159,487	52	344,102	3,130	0	0	0	0	0
84	566 Misc. Transmission Expense	D2TRAN	397,638	144,274	0	17,418	149,987	49	323,607	2,944	0	0	0	0	0
85	567 Rents	D2TRAN	19,274	6,993	0	844	7,270	2	15,685	143	0	0	0	0	0
86	Total Transmission Operation		1,253,872	467,462	7,163	56,655	483,224	691	970,494	10,103	0	0	0	0	0
87	Maintenance														
88	568 Maintenance Super & Engineering	D2TRAN	4,938	1,792	0	216	1,862	1	4,018	37	0	0	0	0	0
89	569 Maint. of Structures	D2TRAN	1,366	496	0	60	515	0	1,112	10	0	0	0	0	0
90	570 Maint. of Station Equipment	D2TRAN	30,879	11,204	0	1,353	11,647	4	25,130	229	0	0	0	0	0
91	571 Maint. of Overhead Lines	D2TRAN	81,089	29,421	0	3,552	30,586	10	65,992	600	0	0	0	0	0
92	573 Maint. of Misc. Trans. Plant	D2TRAN	3,167	1,149	0	139	1,195	0	2,578	23	0	0	0	0	0
93	Total Transmission Maintenance		121,438	44,061	0	5,320	45,806	15	98,829	899	0	0	0	0	0
94	Total Transmission Expenses		1,375,310	511,523	7,163	61,975	529,030	706	1,069,323	11,002	0	0	0	0	0
95															
96	Distribution Expense														
97	Operation														
98	580 Operation Super & Engineering	EXP_5817	16,004	59	946	19	68	153	15,324	3,253	0	0	0	0	0
99	582 Station Expense	DIST362	72,742	0	4,230	0	0	649	64,007	4,382	0	0	0	0	0
100	583 Overhead Line Expense	DIST3645	24,901	0	1,503	0	0	272	22,941	1,947	0	0	0	0	0
101	584 Underground Line Expense	DIST3667	25,319	0	1,521	0	0	269	23,187	1,920	0	0	0	0	0
102	585 Street Light & Signal Systems	CUST373	0	0	0	0	0	0	0	0	0	0	0	0	0
103	586 Meter Expenses	METER	5,190	416	0	136	476	38	10,893	15,705	0	0	0	0	0
104	587 Customer Installation Expense	DIST36970	1,310	63	402	20	72	7	2,935	2,365	0	0	0	0	0
105	588 Misc. Distribution Expenses	EXP_5817	297,402	1,099	17,587	360	1,259	2,836	284,772	60,460	0	0	0	0	0
106	589 Rents	DISTPLT	6,799	2	1,612	1	2	73	6,289	590	0	0	0	0	0
107	Total Distribution Operation		449,665	1,638	27,801	536	1,876	4,296	430,347	90,623	0	0	0	0	0
108	Maintenance														
109	590 Maintenance Super & Engineering	EXP_5918	4	0	5	0	0	0	4	0	0	0	0	0	0
110	591 Maint. of Structures	DIST361	65	0	4	0	0	1	57	4	0	0	0	0	0
111	592 Maint. of Station Equipment	DIST362	55,322	0	3,217	0	0	494	48,679	3,332	0	0	0	0	0
112	593 Maint. of Overhead Lines	DIST3645	227,702	0	13,742	0	0	2,483	209,778	17,806	0	0	0	0	0
113	593 Maint. of Overhead Lines	DIST3667	0	0	0	0	0	0	0	0	0	0	0	0	0
114	594 Maint. of Underground Lines	DIST3667	33,904	0	2,036	0	0	361	31,050	2,571	0	0	0	0	0
115	595 Maint. of Line Transformers	DIST368	381	0	24	0	0	5	364	35	0	0	0	0	0
116	596 Maint. of Street Lights	CUST373	0	0	0	0	0	0	0	0	0	0	0	0	0
117	597 Maint. of Meters	METER	168	13	0	4	15	1	353	509	0	0	0	0	0
118	598 Maint. of Misc. Dist. Plant	CUST371	0	0	331,929	0	0	0	0	0	0	0	0	0	0
119	Total Distribution Maintenance		317,546	13	350,957	4	15	3,344	290,285	24,257	0	0	0	0	0
120	Total Distribution Expenses		767,211	1,652	378,758	541	1,892	7,640	720,633	114,880	0	0	0	0	0
121															
122	Customer Accounts Expenses														
123	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0	0	0	0	0
124	902 Meter Reading Expense	CUST902	6,002	481	0	157	551	44	12,598	18,163	0	0	0	0	0
125	903 Customer Records & Collect	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
126	903 Customer Records & Collect - Major Accounts Reps	MAJ_ACCT_REPS	1,232	11	0	11	11	22	10,758	0	0	0	0	0	0
127	903 Customer Records & Collect	CUSTSVC	3,682	33	26,244	33	33	66	32,146	231	0	0	0	0	0
128	904 Uncollectible Accounts	UNCOLL_REVS	149,169	69,447	7,106	15,890	0	504	0	3,819	0	0	0	0	0
129	905 Misc. Customer Accounts Exp	CUSTOMER	54	0	388	0	0	1	475	3	0	0	0	0	0
129	Total Customer Accounts Expense		160,139	69,972	33,738	16,092	595	636	55,977	22,216	0	0	0	0	0

EL PASO ELECTRIC COMPANY
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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electnc Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
130															
131	Customer and Information Expenses														
132	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
133	909 Inform & Instruct Adv Exp	CUSTOMER	57	1	406	1	1	0	497	4	0	0	0	0	0
134	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Total Cust Serv & Inform Exp		57	1	406	1	1	1	497	4	0	0	0	0	0
136															
137	Demonstrating & Selling														
138	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
139	Total Demonstrating & Selling		0	0	0	0	0	0	0	0	0	0	0	0	0
140															
141	Administrative & General Expenses														
142	920 Administrative & General Salaries														
143	Administrative & General Salaries - Customer	CUSTOMER	(0)	0	(0)	0	0	0	(1)	0	0	0	0	0	0
144	Administrative & General Salaries - Production	D1PROD	195,515	70,348	5,685	8,655	73,754	335	161,128	1,812	0	0	0	0	0
145	Administrative & General Salaries - Transmission	D2TRAN	18	7	0	1	7	0	15	0	0	0	0	0	0
146	Administrative & General Salaries - Distribution	DISTPLT	947	0	225	0	0	10	876	82	0	0	0	0	0
147	Administrative & General Salaries - General	LABOR	1,333,990	383,456	117,835	47,230	399,264	4,479	1,120,087	66,620	0	0	0	0	0
148	Total 920 Administrative & General Salaries		1,530,470	453,812	123,744	55,886	473,026	4,824	1,282,106	68,515	0	0	0	0	0
149	921 Office Supplies														
150	Office Supplies - Customer	CUSTOMER	0	0	3	0	0	0	3	0	0	0	0	0	0
151	Office Supplies - Production	D1PROD	18,689	6,724	543	827	7,050	32	15,402	173	0	0	0	0	0
152	Office Supplies - Transmission	D2TRAN	10	4	0	0	4	0	8	0	0	0	0	0	0
153	Office Supplies - Distribution	DISTPLT	98	0	23	0	0	1	91	9	0	0	0	0	0
154	Office Supplies - General	LABOR	183,197	52,660	16,182	6,486	54,831	615	153,822	9,149	0	0	0	0	0
155	Total 921 Office Supplies		201,994	59,388	16,752	7,314	61,885	648	169,325	9,331	0	0	0	0	0
156	923 Total Outside Services														
157	Outside Services - Customer	CUSTOMER	8	0	53	0	0	0	65	0	0	0	0	0	0
158	Outside Services - Production	D1PROD	19,577	7,044	569	867	7,385	34	16,134	181	0	0	0	0	0
159	Outside Services - Transmission	D2TRAN	17	6	0	1	6	0	14	0	0	0	0	0	0
160	Outside Services - Distribution	DISTPLT	1,781	1	422	0	1	19	1,647	155	0	0	0	0	0
161	Outside Services - General	LABOR	656,496	188,710	57,990	23,243	196,490	2,204	551,228	32,786	0	0	0	0	0
162	Total 923 Total Outside Services		677,879	195,761	59,035	24,111	203,882	2,257	569,089	33,122	0	0	0	0	0
163	924 Total Property Insurance														
164	Property Ins - Prod Plant	D1PROD	87,550	31,501	2,546	3,876	33,027	150	72,152	811	0	0	0	0	0
165	Property Ins - Transmission	D2TRAN	(2,308)	(838)	0	(101)	(871)	(0)	(1,879)	(17)	0	0	0	0	0
166	Property Ins - General Plant	LABOR	145,342	41,779	12,839	5,146	43,501	488	122,037	7,258	0	0	0	0	0
167	Total 924 Total Property Insurance		230,584	72,443	15,384	8,921	75,657	638	192,311	8,053	0	0	0	0	0
168	925 Total Injuries & Damages														
169	Injuries & Damages - Customer	CUSTOMER	14	0	96	0	0	0	118	1	0	0	0	0	0
170	Injuries & Damages - Production	D1PROD	47,131	16,958	1,370	2,086	17,779	81	38,841	437	0	0	0	0	0
171	Injuries & Damages - Transmission	D2TRAN	2,684	974	0	118	1,012	0	2,184	20	0	0	0	0	0
172	Injuries & Damages - Distribution	DISTPLT	3,656	1	867	0	1	39	3,382	317	0	0	0	0	0
173	Injuries & Damages - General	LABOR	150,309	43,206	13,277	5,322	44,987	505	126,207	7,507	0	0	0	0	0
174	Total 925 Total Injuries & Damages		203,792	61,139	15,610	7,526	63,780	625	170,732	8,281	0	0	0	0	0
175	926 Total Pensions & Benefits														
176	Employee Benefits - Customer	CUSTOMER	525	5	3,739	5	5	9	4,580	33	0	0	0	0	0
177	Employee Benefits - Production	D1PROD	623,273	224,260	18,122	27,592	235,118	1,068	513,654	5,776	0	0	0	0	0
178	Employee Benefits - Transmission	D2TRAN	93,629	33,971	0	4,101	35,317	11	76,198	693	0	0	0	0	0
179	Employee Benefits - Distribution	DISTPLT	97,109	28	23,022	9	32	1,036	89,826	8,429	0	0	0	0	0
180	Employee Benefits - General	LABOR	311,958	89,672	27,566	11,045	93,369	1,047	261,936	15,579	0	0	0	0	0
181	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	230	2	0	2	2	4	2,004	0	0	0	0	0	0
182	Total 926 Total Pensions & Benefits		1,126,722	347,938	72,439	42,754	363,843	3,176	948,197	30,511	0	0	0	0	0
183	928 Total Regulatory Commission														
184	Regulatory Commission - Production	D1PROD	182,078	65,514	5,294	8,060	68,686	312	150,055	1,687	0	0	0	0	0
185	Regulatory Commission - General	LABOR	(616)	(177)	(54)	(22)	(184)	(2)	(517)	(31)	0	0	0	0	0
186	Total 928 Total Regulatory Commission		181,462	65,337	5,240	8,039	68,501	310	149,538	1,657	0	0	0	0	0
187	930 1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
188	930 2 Total Misc General														
189	Misc General - Customer	CUSTDEPINT	8	0	56	0	0	0	69	1	0	0	0	0	0
190	Misc General - Production	D1PROD	804,687	289,534	23,397	35,623	303,553	1,379	663,161	7,458	0	0	0	0	0
191	Misc General - Transmission	D2TRAN	(7)	(3)	0	(0)	(3)	0	(6)	(0)	0	0	0	0	0
192	Misc General - Other	LABOR	137,768	39,602	12,170	4,878	41,234	463	115,678	6,880	0	0	0	0	0
193	Total 930 2 Total Misc General		942,456	329,134	35,623	40,500	344,785	1,842	778,902	14,338	0	0	0	0	0
194	Total 930 Total Misc General Expense		942,456	329,134	35,623	40,500	344,785	1,842	778,902	14,338	0	0	0	0	0

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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	R/W/H Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
195	931 Rents														
196	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0	0	0	0
197	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
198	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
199	Rents - Distribution	DISTPLT	2	0	1	0	0	0	2	0	0	0	0	0	0
200	Rents - General	LABOR	11,314	3,252	999	401	3,386	38	9,500	565	0	0	0	0	0
201	Total 931 Rents		11,316	3,252	1,000	401	3,386	38	9,502	565	0	0	0	0	0
202	935 Maint of General Plant														
203	Maint of General Plant - Customer	CUSTOMER	6	0	40	0	0	0	49	0	0	0	0	0	0
204	Maint of General Plant - Production	D2TRAN	6,536	2,371	0	286	2,465	1	5,319	48	0	0	0	0	0
205	Maint of General Plant - Distribution	DISTPLT	40	0	10	0	0	0	37	4	0	0	0	0	0
206	Maint of General Plant - Other	LABOR	267,796	76,978	23,655	9,481	80,152	899	224,856	13,374	0	0	0	0	0
207	Total 935 Maint of General Plant		274,378	79,350	23,704	9,768	82,617	900	230,261	13,426	0	0	0	0	0
208															
209	Total Admin & General Expense		5,381,055	1,667,553	368,532	205,219	1,741,361	15,258	4,499,962	187,799	0	0	0	0	0
210															
211															
212	Total Operation & Maintenance Exp - As Requested		38,763,881	17,793,470	1,908,227	4,964,597	14,865,764	90,329	20,890,278	692,758	0	0	0	0	0
213															
214	DEPRECIATION AND AMORTIZATION EXPENSE														
215															
216	403 Depreciation Expense														
217	Steam Production														
218	310 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
219	311 Structures and Improvements	D1PROD	49,668	17,871	1,444	2,199	18,736	85	40,933	460	0	0	0	0	0
220	312 Boiler Plant Equipment	D1PROD	241,944	87,054	7,035	10,711	91,269	415	199,392	2,242	0	0	0	0	0
221	313 Engines / Engine Driven Gen	D1PROD	124,754	44,888	3,827	5,523	47,061	214	102,813	1,156	0	0	0	0	0
222	314 Turbo generator Units	D1PROD	194,492	69,980	5,655	8,610	73,368	333	160,285	1,802	0	0	0	0	0
223	315 Accessory Electric Equip	D1PROD	36,746	13,222	1,068	1,627	13,862	63	30,284	341	0	0	0	0	0
224	316 Misc Power Plant Equip	D1PROD	75,033	26,998	2,182	3,322	28,305	129	61,836	695	0	0	0	0	0
225	Deprec Adjustment	D1PROD	(9)	(3)	(0)	(0)	(4)	(0)	(8)	(0)	0	0	0	0	0
226	Total Steam Production Deprec Exp		722,629	260,009	21,011	31,990	272,598	1,239	595,535	6,697	0	0	0	0	0
227															
228	Nuclear Production														
229	303 Misc Intangible Plant	D1PROD	64,575	23,235	1,878	2,859	24,360	111	53,218	598	0	0	0	0	0
230	320 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
231	321 Structures and Improvements	D1PROD	629,623	226,545	18,307	27,873	237,514	1,079	518,887	5,835	0	0	0	0	0
232	322 Reactor Plant Equipment	D1PROD	879,831	318,572	25,582	38,949	331,900	1,508	725,089	8,154	0	0	0	0	0
233	323 Turbogenerator units	D1PROD	287,478	103,438	8,359	12,726	108,446	493	236,917	2,664	0	0	0	0	0
234	324 Accessory Electric Equip	D1PROD	182,058	65,506	5,294	8,060	68,678	312	150,038	1,687	0	0	0	0	0
235	325 Misc Power Plant Equip	D1PROD	(488,404)	(175,733)	(14,201)	(21,621)	(184,241)	(837)	(402,505)	(4,526)	0	0	0	0	0
236	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
237	353 Station Equipment	D1PROD	17,184	6,183	500	761	6,482	29	14,161	159	0	0	0	0	0
238	354 Towers and Fixtures	D1PROD	2,336	841	68	103	881	4	1,925	22	0	0	0	0	0
239	356 O H Conductors & Devices	D1PROD	287	103	8	13	108	0	236	3	0	0	0	0	0
240	391 Office Furniture & Equip	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
241	392 Transportation Equipment	D1PROD	4,601	1,656	134	204	1,736	8	3,792	43	0	0	0	0	0
242	396 Power Operated Equipment	D1PROD	6,255	2,251	182	277	2,360	11	5,155	58	0	0	0	0	0
243	397 Communication Equipment	D1PROD	5,372	1,933	156	238	2,027	9	4,428	50	0	0	0	0	0
244	Deprec Adjustment	D1PROD	(246,512)	(88,698)	(7,168)	(10,913)	(92,992)	(423)	(203,156)	(2,285)	0	0	0	0	0
245	Total Nuclear Production Deprec Exp		1,344,686	483,831	39,098	59,528	507,257	2,305	1,108,186	12,462	0	0	0	0	0
246															
247	Other Production														
248	340 Land and Land Rights														
249	341 Structures and Improvements	D1PROD	156,469	56,299	4,550	6,927	59,025	268	128,949	1,450	0	0	0	0	0
250	342 Fuel Holder, Producer & Acc	D1PROD	30,122	10,838	876	1,334	11,363	52	24,825	279	0	0	0	0	0
251	343 Prime movers	D1PROD	563,150	202,627	16,374	24,930	212,438	965	464,105	5,219	0	0	0	0	0
252	344 Generators	D1PROD	53,832	19,369	1,565	2,383	20,307	92	44,364	499	0	0	0	0	0
253	345 Accessory Plant Equipment	D1PROD	42,375	15,247	1,232	1,876	15,985	73	34,922	393	0	0	0	0	0
254	346 Misc Power Plant Equipment	D1PROD	4,530	1,630	132	201	1,709	8	3,733	42	0	0	0	0	0
255	Deprec Adjustment	D1PROD	(264)	(95)	(8)	(12)	(99)	(0)	(217)	(2)	0	0	0	0	0
256	Total Other Production Deprec Exp		850,213	305,915	24,721	37,638	320,727	1,457	700,680	7,879	0	0	0	0	0
257															
258	Total Production Deprec Exp		2,917,527	1,049,756	84,831	129,157	1,100,582	5,001	2,404,401	27,039	0	0	0	0	0
259															

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR: ADRIAN HERNANDEZ
PREPARER: ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
260	Transmission														
261	350 Land and Land Rights	D2TRAN	8,190	2,971	0	359	3,089	1	6,665	61	0	0	0	0	0
262	352 Structures and Improvements	D2TRAN	8,439	3,062	0	370	3,183	1	6,868	62	0	0	0	0	0
263	353 Station Equipment	D2TRAN	104,640	37,966	0	4,584	39,470	13	85,159	775	0	0	0	0	0
264	354 Towers and Fixtures	D2TRAN	21,931	7,957	0	961	8,272	3	17,848	162	0	0	0	0	0
265	355 Poles and Fixtures	D2TRAN	138,333	50,191	0	6,060	52,179	17	112,579	1,024	0	0	0	0	0
266	356 O H Conductors & Devices	D2TRAN	83,211	30,191	0	3,645	31,387	10	67,719	616	0	0	0	0	0
267	359 Roads and Trails	D2TRAN	1,395	506	0	61	526	(0)	1,136	10	0	0	0	0	0
268	Deprec Adjustment	D2TRAN	(565)	(205)	0	(25)	(213)	(0)	(460)	(4)	0	0	0	0	0
269	Total Transmission Depreciation Exp		365,575	132,641	0	16,014	137,893	45	297,513	2,706	0	0	0	0	0
270															
271	Distribution														
272	360 Land and Land Rights	D3DIST	1,961	0	114	0	0	17	1,725	118	0	0	0	0	0
273	361 Structures and Improvements	D3DIST	11,244	0	654	0	0	100	9,894	677	0	0	0	0	0
274	362 Station Equipment	D3DIST	137,089	0	7,973	0	0	1,223	120,627	8,258	0	0	0	0	0
275	364 Poles, Towers & Fixtures	DIST364	0	0	0	0	0	0	0	0	0	0	0	0	0
276	364 Poles, Towers & Fixtures - Primary	D9DIST	82,187	0	4,780	0	0	733	72,318	4,951	0	0	0	0	0
277	364 Poles, Towers & Fixtures - Secondary	D10DIST	24,986	0	1,773	0	0	512	28,024	4,127	0	0	0	0	0
278	365 O H Conductors & Devices	DIST365	0	0	0	0	0	0	0	0	0	0	0	0	0
279	365 O H Conductors & Devices - Primary	D4DIST	76,639	0	4,457	0	0	684	67,436	4,616	0	0	0	0	0
280	365 O H Conductors & Devices - Secondary	D6DIST	6,711	0	476	0	0	138	7,527	1,108	0	0	0	0	0
281	366 U G Conducts	DIST366	0	0	0	0	0	0	0	0	0	0	0	0	0
282	366 U G Conducts - Primary	D7DIST	57,805	0	3,362	0	0	516	50,863	3,482	0	0	0	0	0
283	366 U G Conducts - Secondary	D8DIST	14,336	0	1,017	0	0	294	16,079	2,368	0	0	0	0	0
284	367 U G Conductors & Devices	DIST367	0	0	0	0	0	0	0	0	0	0	0	0	0
285	367 U G Conductors & Devices - Primary	D7DIST	138,538	0	8,057	0	0	1,236	121,903	8,345	0	0	0	0	0
286	367 U G Conductors & Devices - Secondary	D8DIST	14,401	0	1,022	0	0	295	16,153	2,379	0	0	0	0	0
287	368 Line Transformers	DIST368	0	0	0	0	0	0	0	0	0	0	0	0	0
288	368 Line Transformers - Primary	D5DIST-PRIM	124,597	0	7,246	0	0	1,112	109,635	7,505	0	0	0	0	0
289	368 Line Transformers - Secondary	D5DIST-SEC	62,663	0	4,447	0	0	1,285	70,284	10,350	0	0	0	0	0
290	369 Service Drops	SDI	1,636	0	1,241	0	0	3	4,003	11	0	0	0	0	0
291	370 Meters	METER	4,634	371	0	122	425	34	9,727	14,024	0	0	0	0	0
292	371 Install on Cust Premises	CUST371	0	0	244,404	0	0	0	0	0	0	0	0	0	0
293	373 Street Light & Signal Sys	CUST373	0	0	0	0	0	0	0	0	0	0	0	0	0
294	107 Transfer to 101	DISTPLT	(3,218)	(1)	(763)	(0)	(1)	(34)	(2,976)	(279)	0	0	0	0	0
295	Total Distribution Depreciation Exp		756,208	370	290,262	121	424	8,149	703,222	72,040	0	0	0	0	0
296															
297	General Plant														
298	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0	0	0	0	0	0	0
299	390 Structures and Improvements	LABOR	68,031	19,556	6,009	2,409	20,362	228	57,122	3,398	0	0	0	0	0
300	391 Office Furniture & Equip	LABOR	150,098	43,146	13,259	5,314	44,925	504	126,030	7,496	0	0	0	0	0
301	392 Transportation Equipment	LABOR	121,683	34,978	10,749	4,308	36,420	409	102,172	6,077	0	0	0	0	0
302	393 Store Equipment	LABOR	93	27	8	3	28	0	78	5	0	0	0	0	0
303	394 Tools, Shop & Garage Equip	D1PROD	19	7	1	1	7	0	16	0	0	0	0	0	0
304	394 Tools, Shop & Garage Equip	LABOR	6,075	1,746	537	215	1,818	20	5,101	303	0	0	0	0	0
305	395 Laboratory Equipment	LABOR	10,676	3,069	943	378	3,195	36	8,964	533	0	0	0	0	0
306	396 Power Operated Equipment	D1PROD	218	79	6	10	82	0	180	2	0	0	0	0	0
307	396 Power Operated Equipment	LABOR	7,626	2,192	674	270	2,282	26	6,403	381	0	0	0	0	0
308	397 Communication Equipment	D1PROD	216	78	6	10	82	0	178	2	0	0	0	0	0
309	397 Communication Equipment	LABOR	68,190	19,601	6,023	2,414	20,409	229	57,256	3,405	0	0	0	0	0
310	398 Misc Equipment	LABOR	10,214	2,936	902	362	3,057	34	8,576	510	0	0	0	0	0
311	Total General Plant Depreciation Exp		443,139	127,414	39,117	15,693	132,667	1,487	372,076	22,112	0	0	0	0	0
312															
313	Total 403 Depreciation Expense		4,482,450	1,310,180	414,209	160,985	1,371,567	14,681	3,777,212	123,897	0	0	0	0	0
314															
315	403 1 Depreciation Expense - ARO														
316	317 - Asset Retirement Costs - Steam Prod	D1PROD	(1,545)	(556)	(45)	(68)	(583)	(3)	(1,273)	(14)	0	0	0	0	0
317	326 - Asset Retirement Costs - Nuclear Prod	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
318	347 - Asset Retirement Costs - Other Prod	D1PROD	28	10	1	1	10	0	23	0	0	0	0	0	0
319	Total A403 1 Depreciation Expense - ARO		(1,517)	(546)	(44)	(67)	(572)	(3)	(1,250)	(14)	0	0	0	0	0
320															
321	Total 403 & 403 1 Deprec Exp		4,480,933	1,309,634	414,165	160,918	1,370,995	14,678	3,775,962	123,883	0	0	0	0	0
322															
323	404 Amortization Expense (Intangible)														
324	Computer Software Rental - Prod	D1PROD	11,483	4,132	334	508	4,332	20	9,463	106	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
325	Computer Software Rental - Trans	D2TRAN	14,255	5,172	0	624	5,377	2	11,601	106	0	0	0	0	0
326	Computer Software Rental - Dist	D10DIST	0	0	0	0	0	0	0	0	0	0	0	0	0
327	Computer Software Rental - Cust	CUSTOMER	20	0	141	0	0	0	173	1	0	0	0	0	0
328	Computer Software Rental - General	DISTPLT	36,150	10	8,570	3	12	386	33,439	3,138	0	0	0	0	0
329	Computer Software Rental - General	LABOR	175,166	50,352	15,473	6,202	52,427	588	147,078	8,748	0	0	0	0	0
330	Total 404 Amortization Expense		237,073	59,666	24,518	7,338	62,148	995	201,754	12,099	0	0	0	0	0
331															
332	Total Deprec & Amort Exp (403, 403 1, 404)		4,718,006	1,369,300	438,683	168,256	1,433,143	15,674	3,977,716	135,982	0	0	0	0	0
333															
334	Other Depreciable Expenses														
335	411 1 Accretion Expense/Decommissioning	D1PROD	370,330	133,248	10,768	16,394	139,700	635	305,197	3,432	0	0	0	0	0
336	Total Other Depreciable Expenses		370,330	133,248	10,768	16,394	139,700	635	305,197	3,432	0	0	0	0	0
337															
338	Total Depreciation & Amortization Expenses		5,088,336	1,502,549	449,450	184,650	1,572,843	16,309	4,282,914	139,414	0	0	0	0	0
339															
340	AXES OTHER THAN INCOME TAXES & OTHER EXPENSES - PRESENT														
341															
342	Taxes Other Than Federal Income Tax														
343															
344	Non-Revenue Related														
345															
346															
347	Ad Valorem														
348	408 13 Taxes Oth-AZ Property Taxes	D1PROD	584,977	210,481	17,009	25,896	220,672	1,003	482,093	5,421	0	0	0	0	0
349	408 13 Taxes Oth-AZ Property Taxes	D2TRAN	16,198	5,877	0	710	6,110	2	13,182	120	0	0	0	0	0
350	408 12 Taxes Oth-NM Property Taxes	D1PROD	4,822	1,735	140	213	1,819	8	3,974	45	0	0	0	0	0
351	408 12 Taxes Oth-NM Property Taxes	GROSSPLT	293,198	82,172	21,259	10,082	86,000	1,022	247,826	8,035	0	0	0	0	0
352	408 11 Taxes Oth-TX Property Taxes	GROSSPLT	684,107	191,728	49,603	23,523	200,660	2,385	578,242	18,747	0	0	0	0	0
353	Total Ad Valorem		1,583,302	491,993	88,011	60,425	515,261	4,420	1,325,317	32,368	0	0	0	0	0
354															
355	Payroll Taxes														
356	408 132 Taxes Oth-PV Payroll Taxes	D1PROD	206,283	74,223	5,998	9,132	77,816	354	170,002	1,912	0	0	0	0	0
357	408 101 Taxes Oth-EPE Payroll Taxes	LABOR	259,058	74,466	22,883	9,172	77,536	870	217,519	12,938	0	0	0	0	0
358	408 122 Taxes Oth-NM Other Taxes Trans	D2TRAN	(818)	(297)	0	(36)	(309)	(0)	(666)	(6)	0	0	0	0	0
359	408 127 Taxes Oth-FC Payroll Taxes	D1PROD	0	0	0	0	0	0	0	0	0	0	0	0	0
360	Total Payroll Taxes		464,523	148,392	28,881	18,268	155,044	1,223	386,855	14,843	0	0	0	0	0
361															
362	Franchise/Margin Tax														
363	Other States		0	0	0	0	0	0	0	0	0	0	0	0	0
364															
365	Other Taxes														
366	Total Sales and use tax	GROSSPLT	730	205	53	25	214	3	617	20	0	0	0	0	0
367	Other States - Compensating	GROSSPLT	234	66	17	8	69	1	198	6	0	0	0	0	0
368															
369	Subtotal		2,048,789	640,655	116,962	78,726	670,587	5,647	1,712,988	47,238	0	0	0	0	0
370															
371	Revenue Related														
372															
373	State Gross Receipts														
374	Texas	SALES_REVS	983,484	382,090	59,000	87,426	342,988	2,770	650,508	21,023	0	0	0	0	0
375															
376	Local Occupation/Street Rental														
377	Texas	SALES_REVS	1,926,616	748,503	115,579	171,265	671,903	5,427	1,274,326	41,183	0	0	0	0	0
378															
379	PUC Assessment														
380	Texas	SALES_REVS	93,867	36,468	5,631	8,344	32,736	264	62,087	2,006	0	0	0	0	0
381															
382	Current State Income Tax														
383	New Mexico Current State Income Tax														
384		D1PROD	377	348	(12)	91	244	0	(152)	(1)	0	0	0	0	0
385		DISTPLT	(94)	(0)	24	(0)	(0)	(1)	43	1	0	0	0	0	0
386		E2ENERGY	(5,253)	(7,220)	206	(5,595)	(3,752)	(8)	1,007	10	0	0	0	0	0
387		GROSSPLT	32,032	23,008	(2,470)	6,031	16,132	76	(13,247)	(137)	0	0	0	0	0
388		LABOR	(767)	(565)	72	(149)	(394)	(2)	315	6	0	0	0	0	0
389		NETPLT	(43,282)	(30,815)	3,141	(8,084)	(21,615)	(107)	17,913	184	0	0	0	0	0

EL PASO ELECTRIC COMPANY
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PREPARED BY ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
390	Total New Mexico Current State Income Tax		(16,986)	(15,245)	961	(7,704)	(9,384)	(40)	5,879	63	0	0	0	0	0
391															
392	Texas Current State Income Tax														
393		D1PROD	1,824	547	(95)	9	749	1	2,025	33	0	0	0	0	0
394		DISTPLT	(318)	(0)	135	(0)	(0)	(1)	(396)	(54)	0	0	0	0	0
395		E2ENERGY	39,074	17,457	(2,583)	875	17,697	33	20,628	905	0	0	0	0	0
396		GROSSPLT	(2,748,670)	(641,667)	357,104	(10,885)	(877,833)	(3,721)	(3,129,882)	(148,423)	0	0	0	0	0
397		LABOR	2,758	660	(437)	11	899	4	3,120	271	0	0	0	0	0
398		NETPLT	2,800,408	648,005	(342,369)	11,000	886,842	3,920	3,191,364	150,299	0	0	0	0	0
399	Total Texas Current State Income Tax		95,076	25,002	11,756	1,011	28,353	235	86,858	3,031	0	0	0	0	0
400															
401	Arizona Current State Income Tax														
402		D1PROD	(6,175)	(721)	1,266	141	(2,119)	(2)	(15,896)	(48)	0	0	0	0	0
403		DISTPLT	1,389	0	(2,322)	(0)	0	3	4,013	100	0	0	0	0	0
404		E2ENERGY	15,314	2,665	(3,985)	(1,542)	5,796	8	18,746	150	0	0	0	0	0
405		GROSSPLT	(326,434)	(29,686)	166,920	5,810	(87,120)	(264)	(861,905)	(7,451)	0	0	0	0	0
406		LABOR	6,194	578	(3,859)	(114)	1,687	5	16,246	258	0	0	0	0	0
407		NETPLT	324,136	29,218	(155,969)	(5,722)	85,780	271	856,527	7,354	0	0	0	0	0
408	Total Arizona Current State Income Tax		14,424	2,054	2,051	(1,426)	4,024	21	17,732	363	0	0	0	0	0
409															
410	Subtotal		3,096,482	1,178,872	194,977	258,917	1,070,620	8,677	2,097,390	67,669	0	0	0	0	0
411															
412	Deferred State Income Tax														
413	New Mexico Deferred State Income Tax														
414		D1PROD	(3,272)	(1,177)	(95)	(145)	(1,234)	(6)	(2,696)	(30)	0	0	0	0	0
415		DISTPLT	815	0	193	0	0	9	754	71	0	0	0	0	0
416		E2ENERGY	45,533	24,422	1,680	8,857	18,940	99	17,843	536	0	0	0	0	0
417		GROSSPLT	(277,675)	(77,822)	(20,133)	(9,548)	(81,447)	(968)	(234,705)	(7,809)	0	0	0	0	0
418		LABOR	6,646	1,910	587	235	1,989	22	5,580	332	0	0	0	0	0
419		NETPLT	375,195	104,229	25,600	12,797	109,126	1,352	317,389	10,219	0	0	0	0	0
420	Total New Mexico Deferred State Income Tax		147,243	51,563	7,832	12,196	47,375	509	104,166	3,518	0	0	0	0	0
421	Texas Deferred State Income Tax														
422		D1PROD	742	267	22	33	280	1	611	7	0	0	0	0	0
423		DISTPLT	(129)	(0)	(31)	(0)	(0)	(1)	(120)	(11)	0	0	0	0	0
424		E2ENERGY	15,897	8,526	587	3,092	6,612	35	6,229	187	0	0	0	0	0
425		GROSSPLT	(1,118,254)	(313,403)	(81,081)	(38,452)	(328,003)	(3,899)	(945,206)	(30,645)	0	0	0	0	0
426		LABOR	1,122	323	99	40	336	4	942	56	0	0	0	0	0
427		NETPLT	1,139,303	316,498	77,736	38,859	331,369	4,107	963,773	31,032	0	0	0	0	0
428	Total Texas Deferred State Income Tax		38,680	12,211	(2,669)	3,572	10,594	247	26,231	626	0	0	0	0	0
429	Arizona Deferred State Income Tax														
430		D1PROD	(5,260)	(1,893)	(153)	(233)	(1,984)	(9)	(4,335)	(49)	0	0	0	0	0
431		DISTPLT	1,183	0	281	0	0	13	1,095	103	0	0	0	0	0
432		E2ENERGY	13,046	6,997	481	2,538	5,427	28	5,112	153	0	0	0	0	0
433		GROSSPLT	(278,087)	(77,937)	(20,163)	(9,562)	(81,568)	(970)	(235,053)	(7,621)	0	0	0	0	0
434		LABOR	5,277	1,517	466	187	1,579	18	4,431	264	0	0	0	0	0
435		NETPLT	276,129	76,709	18,840	9,418	80,313	995	233,586	7,521	0	0	0	0	0
436	Total Arizona Deferred State Income Tax		12,288	5,394	(248)	2,348	3,767	76	4,836	371	0	0	0	0	0
437															
438	Subtotal		198,211	69,168	4,915	18,115	61,736	831	135,232	4,515	0	0	0	0	0
439															
440	Total Taxes Other Than Federal Income Tax		5,343,482	1,888,696	316,854	355,758	1,802,944	15,155	3,945,610	119,422	0	0	0	0	0
441															
442	Federal Current														
443		D1PROD	(12,471)	(10,352)	(38)	(2,559)	(8,001)	(2)	567	38	0	0	0	0	0
444		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
445		DIST361	0	0	0	0	0	0	0	0	0	0	0	0	0
446		DISTPLT	(964)	(1,208)	(1)	(30)	(1)	(1)	(1)	62	35	0	0	0	0
447		E2ENERGY	(129,350)	(160,063)	(500)	(116,604)	(91,506)	(23)	2,797	503	0	0	0	0	0
448		GROSSPLT	(118,711)	(76,757)	(902)	(18,918)	(59,218)	(33)	5,537	1,075	0	0	0	0	0
449		LABOR	(1,277)	(847)	(12)	(209)	(650)	(0)	59	21	0	0	0	0	0
450		NETPLT	(253,008)	(162,157)	(1,808)	(39,993)	(125,151)	(73)	11,810	2,278	0	0	0	0	0
451	Total Federal Current		(516,024)	(410,177)	(3,289)	(178,283)	(284,526)	(132)	20,832	3,951	0	0	0	0	0
452															
453	Federal Deferred														
454		D1PROD	96,512	34,726	2,806	4,273	36,407	165	79,538	894	0	0	0	0	0

EL PASO ELECTRIC COMPANY
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SPONSOR ADRIAN HERNÁNDEZ
PREPARER ADRIAN HERNÁNDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate 25 Large Power (m)	Rate 26 Petroleum Refinery (n)	Rate 28 Area Lighting (o)	Rate 30 Electric Furnace (p)	Rate 31 Military Reservation (q)	Rate 34 Cotton Gin (r)	Rate 41 City and County (s)	RWH Water Heating (t)	Rate Class 1 (u)	Rate Class 2 (v)	Rate Class 3 (w)	Rate Class 4 (x)	Rate Class 5 (y)
455		D2TRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
456		DIST361	0	0	0	0	0	0	0	0	0	0	0	0	0
457		DISTPLT	9,346	3	2,216	1	3	100	8,645	811	0	0	0	0	0
458		E2ENERGY	1,001,054	536,925	36,938	194,713	416,400	2,179	392,285	11,773	0	0	0	0	0
459		GROSSPLT	918,715	257,480	66,613	31,590	269,475	3,203	776,545	25,177	0	0	0	0	0
460		LABOR	9,880	2,840	873	350	2,957	33	8,296	493	0	0	0	0	0
461		NETPLT	1,958,054	543,947	133,600	66,784	569,505	7,058	1,656,380	53,333	0	0	0	0	0
462	Total Federal Deferred		3,993,561	1,375,921	243,045	297,711	1,294,746	12,739	2,921,689	92,482	0	0	0	0	0
463															
464	Total Federal Income Tax		3,477,537	965,745	239,756	119,428	1,010,220	12,607	2,942,521	96,432	0	0	0	0	0
465															
466	Contributions and Donations		0	0	0	0	0	0	0	0	0	0	0	0	0
467	Interest on Customer Deposits		0	0	0	0	0	0	0	0	0	0	0	0	0
468															
469	Total Operating Expenses		52,673,236	22,150,459	2,914,287	5,624,432	19,251,771	134,399	32,061,322	1,048,026	0	0	0	0	0

EL PASO ELECTRIC COMPANY
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SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR: ADRIAN HERNANDEZ
PREPARER: ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
1	OPERATIONS AND MAINTENANCE EXPENSE								
2	Power Production Expenses								
3	Steam Power Generation Expense								
4	Operations Expense								
5	411 8 Gains from Disposition of Allowances	NETPLT	0	0	0	0	0	0	0
6	500 Operation & Supervision	D1PROD	0	0	0	0	0	0	0
7	501 Fuel	E1FUEL	0	0	0	0	0	0	0
8	501 Fuel - Coal Reclamation	E2ENERGY	0	0	0	0	0	0	0
9	502 Steam Expenses - Labor	D1PROD	0	0	0	0	0	0	0
10	502 Steam Expenses	E1ENERGY	0	0	0	0	0	0	0
11	502 Steam Expenses - Fuel	E1FUEL	0	0	0	0	0	0	0
12	505 Electric Expenses - Labor	D1PROD	0	0	0	0	0	0	0
13	505 Electric Expenses	E1ENERGY	0	0	0	0	0	0	0
14	506 Misc Steam Power Expenses - Labor	D1PROD	0	0	0	0	0	0	0
15	506 Misc Steam Power Expenses	E1ENERGY	0	0	0	0	0	0	0
16	507 Rents	D1PROD	0	0	0	0	0	0	0
17	509 Allowances	E1FUEL	0	0	0	0	0	0	0
18	Total Steam Operation		0	0	0	0	0	0	0
19	Maintenance								
20	510 Maint Super & Eng	D1PROD	0	0	0	0	0	0	0
21	511 Maint of Structures	D1PROD	0	0	0	0	0	0	0
22	512 Maint of Boiler Plant - Labor	D1PROD	0	0	0	0	0	0	0
23	512 Maint of Boiler Plant	E1ENERGY	0	0	0	0	0	0	0
24	513 Maint of Electric Plant - Labor	D1PROD	0	0	0	0	0	0	0
25	513 Maint of Electric Plant	E1ENERGY	0	0	0	0	0	0	0
26	514 Maint of Misc Steam Plant - Labor	D1PROD	0	0	0	0	0	0	0
27	514 Maint of Misc Steam Plant	E1ENERGY	0	0	0	0	0	0	0
28	Total Steam Maintenance		0	0	0	0	0	0	0
29	Total Steam Power Generation Exp		0	0	0	0	0	0	0
30									
31	Nuclear Power Generation								
32	Operation - Nuclear								
33	517 Operation Supervision	D1PROD	0	0	0	0	0	0	0
34	518 Nuclear Fuel	E1FUEL	0	0	0	0	0	0	0
35	519 Coolants and Water	D1PROD	0	0	0	0	0	0	0
36	520 Steam Expenses	D1PROD	0	0	0	0	0	0	0
37	523 Electric Expenses	D1PROD	0	0	0	0	0	0	0
38	524 Misc Nuclear Power Expense	D1PROD	0	0	0	0	0	0	0
39	525 Rents	D1PROD	0	0	0	0	0	0	0
40	Total Allocable Nuclear Operation		0	0	0	0	0	0	0
41	Maintenance Allocable Nuclear								
42	528 Maint Supervision	D1PROD	0	0	0	0	0	0	0
43	529 Maint of Structures	D1PROD	0	0	0	0	0	0	0
44	530 Maint of Reactor Plant	E1ENERGY	0	0	0	0	0	0	0
45	531 Maint of Electric Plant	E1ENERGY	0	0	0	0	0	0	0
46	532 Maint of Misc Nuclear Plant	E1ENERGY	0	0	0	0	0	0	0
47	Total Nuclear Maintenance		0	0	0	0	0	0	0
48	Total Nuclear Power Generation Exp		0	0	0	0	0	0	0
49									
50	Other Power Generation								
51	Operation								
52	546 Operation Super & Engineering	D1PROD	0	0	0	0	0	0	0
53	547 Fuel	E1FUEL	0	0	0	0	0	0	0
54	548 Generation Expense	D1PROD	0	0	0	0	0	0	0
55	549 Misc Other Power Generation	D1PROD	0	0	0	0	0	0	0
56	550 Rents	D1PROD	0	0	0	0	0	0	0
57	Total Other Power Operation		0	0	0	0	0	0	0
58	Maintenance								
59	551 Maint Supervision & Engineering	D1PROD	0	0	0	0	0	0	0
60	552 Maint Structures	D1PROD	0	0	0	0	0	0	0
61	553 Maint Generation & Elect Plant - Labor	D1PROD	0	0	0	0	0	0	0
62	553 Maint Generation & Elect Plant	E1ENERGY	0	0	0	0	0	0	0
63	553 Maint Generation & Elect Plant	E2ENERGY	0	0	0	0	0	0	0
64	554 Maint Misc Other Power - Labor	D1PROD	0	0	0	0	0	0	0
65	554 Maint Misc Other Power	E1ENERGY	0	0	0	0	0	0	0

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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
66	Total Other Power Maintenance		0	0	0	0	0	0	0
67	Total Other Power Generation Exp		0	0	0	0	0	0	0
68									
69	Other Power Supply								
70	555 Purchased Power	E1FUEL	0	0	0	0	0	0	0
71	555 Purchased Power - Noneconcilable	E2ENERGY	0	0	0	0	0	0	0
72	556 Sys Control & Load Dispatch	DPROD12	0	0	0	0	0	0	0
73	557 Other Expenses	D1PROD	0	0	0	0	0	0	0
74	Total Other Power Supply		0	0	0	0	0	0	0
75	Total Power Production Expense		0	0	0	0	0	0	0
76									
77	Transmission Expense								
78	Operation								
79	560 Operation Super & Engineering	D2TRAN	0	0	0	0	0	0	0
80	561 Load Dispatching	DTRAN12	0	0	0	0	0	0	0
81	562 Station Equipment	D2TRAN	0	0	0	0	0	0	0
82	563 Overhead Line Expense	D2TRAN	0	0	0	0	0	0	0
83	565 Trans of Elect - Other	D2TRAN	0	0	0	0	0	0	0
84	566 Misc Transmission Expense	D2TRAN	0	0	0	0	0	0	0
85	567 Rents	D2TRAN	0	0	0	0	0	0	0
86	Total Transmission Operation		0	0	0	0	0	0	0
87	Maintenance								
88	568 Maintenance Super & Engineering	D2TRAN	0	0	0	0	0	0	0
89	569 Maint of Structures	D2TRAN	0	0	0	0	0	0	0
90	570 Maint of Station Equipment	D2TRAN	0	0	0	0	0	0	0
91	571 Maint of Overhead Lines	D2TRAN	0	0	0	0	0	0	0
92	573 Maint of Misc Trans Plant	D2TRAN	0	0	0	0	0	0	0
93	Total Transmission Maintenance		0	0	0	0	0	0	0
94	Total Transmission Expenses		0	0	0	0	0	0	0
95									
96	Distribution Expense								
97	Operation								
98	580 Operation Super & Engineering	EXP_5817	0	0	0	0	0	0	0
99	582 Station Expense	DIST362	0	0	0	0	0	0	0
100	583 Overhead Line Expense	DIST3645	0	0	0	0	0	0	0
101	584 Underground Line Expense	DIST3667	0	0	0	0	0	0	0
102	585 Street Light & Signal Systems	CUST373	0	0	0	0	0	0	0
103	586 Meter Expenses	METER	0	0	0	0	0	0	0
104	587 Customer Installation Expense	DIST36970	0	0	0	0	0	0	0
105	588 Misc Distribution Expenses	EXP_5817	0	0	0	0	0	0	0
106	589 Rents	DISTPLT	0	0	0	0	0	0	0
107	Total Distribution Operation		0	0	0	0	0	0	0
108	Maintenance								
109	590 Maintenance Super & Engineering	EXP_5918	0	0	0	0	0	0	0
110	591 Maint of Structures	DIST361	0	0	0	0	0	0	0
111	592 Maint of Station Equipment	DIST362	0	0	0	0	0	0	0
112	593 Maint of Overhead Lines	DIST3645	0	0	0	0	0	0	0
113	593 Maint of Overhead Lines	DIST3667	0	0	0	0	0	0	0
114	594 Maint of Underground Lines	DIST3667	0	0	0	0	0	0	0
115	595 Maint of Line Transformers	DIST368	0	0	0	0	0	0	0
116	596 Maint of Street Lights	CUST373	0	0	0	0	0	0	0
117	597 Maint of Meters	METER	0	0	0	0	0	0	0
118	598 Maint of Misc Dist Plant	CUST371	0	0	0	0	0	0	0
119	Total Distribution Maintenance		0	0	0	0	0	0	0
120	Total Distribution Expenses		0	0	0	0	0	0	0
121									
122	Customer Accounts Expenses								
123	901 Supervision	EXP_9023	0	0	0	0	0	0	0
124	902 Meter Reading Expense	CUST902	0	0	0	0	0	0	0
125	903 Customer Records & Collect	CUSTOMER	0	0	0	0	0	0	0
126	903 Customer Records & Collect - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0
127	903 Customer Records & Collect	CUSTSVC	0	0	0	0	0	0	0
127	904 Uncollectible Accounts	UNCOLL_REVS	0	0	0	0	0	0	0
128	905 Misc Customer Accounts Exp	CUSTOMER	0	0	0	0	0	0	0
129	Total Customer Accounts Expense		0	0	0	0	0	0	0

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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
130									
131	Customer and Information Expenses								
132	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0
133	909 Inform. & Instruct Adv Exp	CUSTOMER	0	0	0	0	0	0	0
134	910 Misc Cust Service & Inform	CUSTOMER	0	0	0	0	0	0	0
135	Total Cust Serv & Inform Exp		0	0	0	0	0	0	0
136									
137	Demonstrating & Selling								
138	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0
139	Total Demonstrating & Selling		0	0	0	0	0	0	0
140									
141	Administrative & General Expenses								
142	920 Administrative & General Salaries								
143	Administrative & General Salaries - Customer	CUSTOMER	0	0	0	0	0	0	0
144	Administrative & General Salaries - Production	D1PROD	0	0	0	0	0	0	0
145	Administrative & General Salaries - Transmission	D2TRAN	0	0	0	0	0	0	0
146	Administrative & General Salaries - Distribution	DISTPLT	0	0	0	0	0	0	0
147	Administrative & General Salaries - General	LABOR	0	0	0	0	0	0	0
148	Total 920 Administrative & General Salaries		0	0	0	0	0	0	0
149	921 Office Supplies								
150	Office Supplies - Customer	CUSTOMER	0	0	0	0	0	0	0
151	Office Supplies - Production	D1PROD	0	0	0	0	0	0	0
152	Office Supplies - Transmission	D2TRAN	0	0	0	0	0	0	0
153	Office Supplies - Distribution	DISTPLT	0	0	0	0	0	0	0
154	Office Supplies - General	LABOR	0	0	0	0	0	0	0
155	Total 921 Office Supplies		0	0	0	0	0	0	0
156	923 Total Outside Services								
157	Outside Services - Customer	CUSTOMER	0	0	0	0	0	0	0
158	Outside Services - Production	D1PROD	0	0	0	0	0	0	0
159	Outside Services - Transmission	D2TRAN	0	0	0	0	0	0	0
160	Outside Services - Distribution	DISTPLT	0	0	0	0	0	0	0
161	Outside Services - General	LABOR	0	0	0	0	0	0	0
162	Total 923 Total Outside Services		0	0	0	0	0	0	0
163	924 Total Property Insurance								
164	Property Ins - Prod Plant	D1PROD	0	0	0	0	0	0	0
165	Property Ins - Transmission	D2TRAN	0	0	0	0	0	0	0
166	Property Ins - General Plant	LABOR	0	0	0	0	0	0	0
167	Total 924 Total Property Insurance		0	0	0	0	0	0	0
168	925 Total Injuries & Damages								
169	Injuries & Damages - Customer	CUSTOMER	0	0	0	0	0	0	0
170	Injuries & Damages - Production	D1PROD	0	0	0	0	0	0	0
171	Injuries & Damages - Transmission	D2TRAN	0	0	0	0	0	0	0
172	Injuries & Damages - Distribution	DISTPLT	0	0	0	0	0	0	0
173	Injuries & Damages - General	LABOR	0	0	0	0	0	0	0
174	Total 925 Total Injuries & Damages		0	0	0	0	0	0	0
175	926 Total Pensions & Benefits								
176	Employee Benefits - Customer	CUSTOMER	0	0	0	0	0	0	0
177	Employee Benefits - Production	D1PROD	0	0	0	0	0	0	0
178	Employee Benefits - Transmission	D2TRAN	0	0	0	0	0	0	0
179	Employee Benefits - Distribution	DISTPLT	0	0	0	0	0	0	0
180	Employee Benefits - General	LABOR	0	0	0	0	0	0	0
181	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0
182	Total 926 Total Pensions & Benefits		0	0	0	0	0	0	0
183	928 Total Regulatory Commission								
184	Regulatory Commission - Production	D1PROD	0	0	0	0	0	0	0
185	Regulatory Commission - General	LABOR	0	0	0	0	0	0	0
186	Total 928 Total Regulatory Commission		0	0	0	0	0	0	0
187	930 1 General Advertising	LABOR	0	0	0	0	0	0	0
188	930 2 Total Misc General								
189	Misc General - Customer	CUSTDEPINT	0	0	0	0	0	0	0
190	Misc General - Production	D1PROD	0	0	0	0	0	0	0
191	Misc General - Transmission	D2TRAN	0	0	0	0	0	0	0
192	Misc General - Other	LABOR	0	0	0	0	0	0	0
193	Total 930 2 Total Misc General		0	0	0	0	0	0	0
194	Total 930 Total Misc General Expense		0	0	0	0	0	0	0

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PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
195	931 Rents								
196	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0
197	Rents - Production	D1PROD	0	0	0	0	0	0	0
198	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0
199	Rents - Distribution	DISTPLT	0	0	0	0	0	0	0
200	Rents - General	LABOR	0	0	0	0	0	0	0
201	Total 931 Rents		0	0	0	0	0	0	0
202	935 Maint of General Plant								
203	Maint of General Plant - Customer	CUSTOMER	0	0	0	0	0	0	0
204	Maint of General Plant - Transmission	D2TRAN	0	0	0	0	0	0	0
205	Maint of General Plant - Distribution	DISTPLT	0	0	0	0	0	0	0
206	Maint of General Plant - Other	LABOR	0	0	0	0	0	0	0
207	Total 935 Maint of General Plant		0	0	0	0	0	0	0
208									
209	Total Admin. & General Expense		0	0	0	0	0	0	0
210									
211									
212	Total Operation & Maintenance Exp - As Requested		0	0	0	0	0	0	0
213									
214	DEPRECIATION AND AMORTIZATION EXPENSE								
215									
216	403 Depreciation Expense								
217	Steam Production								
218	310 Land and Land Rights	D1PROD	0	0	0	0	0	0	0
219	311 Structures and Improvements	D1PROD	0	0	0	0	0	0	0
220	312 Boiler Plant Equipment	D1PROD	0	0	0	0	0	0	0
221	313 Engines / Engine Driven Gen	D1PROD	0	0	0	0	0	0	0
222	314 Turbo generator Units	D1PROD	0	0	0	0	0	0	0
223	315 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0
224	316 Misc. Power Plant Equip	D1PROD	0	0	0	0	0	0	0
225	Deprec. Adjustment	D1PROD	0	0	0	0	0	0	0
226	Total Steam Production Deprec. Exp		0	0	0	0	0	0	0
227									
228	Nuclear Production								
229	303 Misc Intangible Plant	D1PROD	0	0	0	0	0	0	0
230	320 Land and Land Rights	D1PROD	0	0	0	0	0	0	0
231	321 Structures and Improvements	D1PROD	0	0	0	0	0	0	0
232	322 Reactor Plant Equipment	D1PROD	0	0	0	0	0	0	0
233	323 Turbogenerator units	D1PROD	0	0	0	0	0	0	0
234	324 Accessory Electric Equip	D1PROD	0	0	0	0	0	0	0
235	325 Misc. Power Plant Equip	D1PROD	0	0	0	0	0	0	0
236	350 Land and Land Rights	D1PROD	0	0	0	0	0	0	0
237	353 Station Equipment	D1PROD	0	0	0	0	0	0	0
238	354 Towers and Fixtures	D1PROD	0	0	0	0	0	0	0
239	356 O.H. Conductors & Devices	D1PROD	0	0	0	0	0	0	0
240	391 Office Furniture & Equip	D1PROD	0	0	0	0	0	0	0
241	392 Transportation Equipment	D1PROD	0	0	0	0	0	0	0
242	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0
243	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0
244	Deprec. Adjustment	D1PROD	0	0	0	0	0	0	0
245	Total Nuclear Production Deprec. Exp		0	0	0	0	0	0	0
246									
247	Other Production								
248	340 Land and Land Rights								
249	341 Structures and Improvements	D1PROD	0	0	0	0	0	0	0
250	342 Fuel Holder, Producer & Acc	D1PROD	0	0	0	0	0	0	0
251	343 Prime movers	D1PROD	0	0	0	0	0	0	0
252	344 Generators	D1PROD	0	0	0	0	0	0	0
253	345 Accessory Plant Equipment	D1PROD	0	0	0	0	0	0	0
254	346 Misc. Power Plant Equipment	D1PROD	0	0	0	0	0	0	0
255	Deprec. Adjustment	D1PROD	0	0	0	0	0	0	0
256	Total Other Production Deprec. Exp		0	0	0	0	0	0	0
257									
258	Total Production Deprec. Exp		0	0	0	0	0	0	0
259									

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
260	Transmission								
261	350 Land and Land Rights	D2TRAN	0	0	0	0	0	0	0
262	352 Structures and Improvements	D2TRAN	0	0	0	0	0	0	0
263	353 Station Equipment	D2TRAN	0	0	0	0	0	0	0
264	354 Towers and Fixtures	D2TRAN	0	0	0	0	0	0	0
265	355 Poles and Fixtures	D2TRAN	0	0	0	0	0	0	0
266	356 O H Conductors & Devices	D2TRAN	0	0	0	0	0	0	0
267	359 Roads and Trails	D2TRAN	0	0	0	0	0	0	0
268	Deprec Adjustment	D2TRAN	0	0	0	0	0	0	0
269	Total Transmission Depreciation Exp		0	0	0	0	0	0	0
270									
271	Distribution								
272	360 Land and Land Rights	D3DIST	0	0	0	0	0	0	0
273	361 Structures and Improvements	D3DIST	0	0	0	0	0	0	0
274	362 Station Equipment	D3DIST	0	0	0	0	0	0	0
275	364 Poles, Towers & Fixtures	DIST364	0	0	0	0	0	0	0
276	364 Poles, Towers & Fixtures - Primary	D9DIST	0	0	0	0	0	0	0
277	364 Poles, Towers & Fixtures - Secondary	D10DIST	0	0	0	0	0	0	0
278	365 O H Conductors & Devices	DIST365	0	0	0	0	0	0	0
279	365 O H Conductors & Devices - Primary	D4DIST	0	0	0	0	0	0	0
280	365 O H Conductors & Devices - Secondary	D6DIST	0	0	0	0	0	0	0
281	366 U G Conduits	DIST366	0	0	0	0	0	0	0
282	366 U G Conduits - Primary	D7DIST	0	0	0	0	0	0	0
283	366 U G Conduits - Secondary	D8DIST	0	0	0	0	0	0	0
284	367 U G Conductors & Devices	DIST367	0	0	0	0	0	0	0
285	367 U G Conductors & Devices - Primary	D7DIST	0	0	0	0	0	0	0
286	367 U G Conductors & Devices - Secondary	D8DIST	0	0	0	0	0	0	0
287	368 Line Transformers	DIST368	0	0	0	0	0	0	0
288	368 Line Transformers - Primary	D5DIST-PRIM	0	0	0	0	0	0	0
289	368 Line Transformers - Secondary	D5DIST-SEC	0	0	0	0	0	0	0
290	369 Service Drops	SDI	0	0	0	0	0	0	0
291	370 Meters	METER	0	0	0	0	0	0	0
292	371 Install on Cust Premises	CUST371	0	0	0	0	0	0	0
293	373 Street Light & Signal Sys	CUST373	0	0	0	0	0	0	0
294	107 Transfer to 101	DISTPLT	0	0	0	0	0	0	0
295	Total Distribution Depreciation Exp		0	0	0	0	0	0	0
296									
297	General Plant								
298	389 Land and Land Rights	LABOR	0	0	0	0	0	0	0
299	390 Structures and Improvements	LABOR	0	0	0	0	0	0	0
300	391 Office Furniture & Equip	LABOR	0	0	0	0	0	0	0
301	392 Transportation Equipment	LABOR	0	0	0	0	0	0	0
302	393 Store Equipment	LABOR	0	0	0	0	0	0	0
303	394 Tools, Shop & Garage Equip	D1PROD	0	0	0	0	0	0	0
304	394 Tools, Shop & Garage Equip	LABOR	0	0	0	0	0	0	0
305	395 Laboratory Equipment	LABOR	0	0	0	0	0	0	0
306	396 Power Operated Equipment	D1PROD	0	0	0	0	0	0	0
307	396 Power Operated Equipment	LABOR	0	0	0	0	0	0	0
308	397 Communication Equipment	D1PROD	0	0	0	0	0	0	0
309	397 Communication Equipment	LABOR	0	0	0	0	0	0	0
310	398 Misc Equipment	LABOR	0	0	0	0	0	0	0
311	Total General Plant Depreciation Exp		0	0	0	0	0	0	0
312									
313	Total 403 Depreciation Expense		0	0	0	0	0	0	0
314									
315	403 1 Depreciation Expense - ARO								
316	317 - Asset Retirement Costs - Steam Prod	D1PROD	0	0	0	0	0	0	0
317	326 - Asset Retirement Costs - Nuclear Prod	D1PROD	0	0	0	0	0	0	0
318	347 - Asset Retirement Costs - Other Prod	D1PROD	0	0	0	0	0	0	0
319	Total A403 1 Depreciation Expense - ARO		0	0	0	0	0	0	0
320									
321	Total 403 & 403 1 Deprec Exp		0	0	0	0	0	0	0
322									
323	404 Amortization Expense (Intangible)								
324	Computer Software Rental - Prod	D1PROD	0	0	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
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SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
325	Computer Software Rental - Trans	D2TRAN	0	0	0	0	0	0	0
326	Computer Software Rental - Dist	D10DIST	0	0	0	0	0	0	0
327	Computer Software Rental - Cust	CUSTOMER	0	0	0	0	0	0	0
328	Computer Software Rental - General	DISTPLT	0	0	0	0	0	0	0
329	Computer Software Rental - General	LABOR	0	0	0	0	0	0	0
330	Total 404 Amortization Expense		0	0	0	0	0	0	0
331									
332	Total Deprec & Amort Exp (403, 403 1, 404)		0	0	0	0	0	0	0
333									
334	Other Depreciable Expenses								
335	411 1 Accretion Expense/Decommissioning	D1PROD	0	0	0	0	0	0	0
336	Total Other Depreciable Expenses		0	0	0	0	0	0	0
337									
338	Total Depreciation & Amortization Expenses		0	0	0	0	0	0	0
339									
340	AXES OTHER THAN INCOME TAXES & OTHER EXPENSES - PRESENT								
341									
342	Taxes Other Than Federal Income Tax								
343									
344	Non-Revenue Related								
345									
346									
347	Ad Valorem								
348	408 13 Taxes Oth-AZ Property Taxes	D1PROD	0	0	0	0	0	0	0
349	408 13 Taxes Oth-AZ Property Taxes	D2TRAN	0	0	0	0	0	0	0
350	408 12 Taxes Oth-NM Property Taxes	D1PROD	0	0	0	0	0	0	0
351	408 12 Taxes Oth-NM Property Taxes	GROSSPLT	0	0	0	0	0	0	0
352	408 11 Taxes Oth-TX Property Taxes	GROSSPLT	0	0	0	0	0	0	0
353	Total Ad Valorem		0	0	0	0	0	0	0
354									
355	Payroll Taxes								
356	408 132 Taxes Oth-PV Payroll Taxes	D1PROD	0	0	0	0	0	0	0
357	408 101 Taxes Oth-EPE Payroll Taxes	LABOR	0	0	0	0	0	0	0
358	408 122 Taxes Oth-NM Other Taxes Trans	D2TRAN	0	0	0	0	0	0	0
359	408 127 Taxes Oth-FC Payroll Taxes	D1PROD	0	0	0	0	0	0	0
360	Total Payroll Taxes		0	0	0	0	0	0	0
361									
362	Franchise/Margin Tax								
363	Other States		0	0	0	0	0	0	0
364									
365	Other Taxes								
366	Total Sales and use tax	GROSSPLT	0	0	0	0	0	0	0
367	Other States - Compensating	GROSSPLT	0	0	0	0	0	0	0
368									
369	Subtotal		0	0	0	0	0	0	0
370									
371	Revenue Related								
372									
373	State Gross Receipts								
374	Texas	SALES_REVS	0	0	0	0	0	0	0
375									
376	Local Occupation/Street Rental								
377	Texas	SALES_REVS	0	0	0	0	0	0	0
378									
379	PUC Assessment								
380	Texas	SALES_REVS	0	0	0	0	0	0	0
381									
382	Current State Income Tax								
383	New Mexico Current State Income Tax								
384		D1PROD	0	0	0	0	0	0	0
385		DISTPLT	0	0	0	0	0	0	0
386		E2ENERGY	0	0	0	0	0	0	0
387		GROSSPLT	0	0	0	0	0	0	0
388		LABOR	0	0	0	0	0	0	0
389		NETPLT	0	0	0	0	0	0	0

EL PASO ELECTRIC COMPANY
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SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIAN HERNANDEZ
PREPARER ADRIAN HERNANDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
390	Total New Mexico Current State Income Tax		0	0	0	0	0	0	0
391									
392	Texas Current State Income Tax								
393		D1PROD	0	0	0	0	0	0	0
394		DISTPLT	0	0	0	0	0	0	0
395		E2ENERGY	0	0	0	0	0	0	0
396		GROSSPLT	0	0	0	0	0	0	0
397		LABOR	0	0	0	0	0	0	0
398		NETPLT	0	0	0	0	0	0	0
399	Total Texas Current State Income Tax		0	0	0	0	0	0	0
400									
401	Arizona Current State Income Tax								
402		D1PROD	0	0	0	0	0	0	0
403		DISTPLT	0	0	0	0	0	0	0
404		E2ENERGY	0	0	0	0	0	0	0
405		GROSSPLT	0	0	0	0	0	0	0
406		LABOR	0	0	0	0	0	0	0
407		NETPLT	0	0	0	0	0	0	0
408	Total Arizona Current State Income Tax		0	0	0	0	0	0	0
409									
410	Subtotal		0	0	0	0	0	0	0
411									
412	Deferred State Income Tax								
413	New Mexico Deferred State Income Tax								
414		D1PROD	0	0	0	0	0	0	0
415		DISTPLT	0	0	0	0	0	0	0
416		E2ENERGY	0	0	0	0	0	0	0
417		GROSSPLT	0	0	0	0	0	0	0
418		LABOR	0	0	0	0	0	0	0
419		NETPLT	0	0	0	0	0	0	0
420	Total New Mexico Deferred State Income Tax		0	0	0	0	0	0	0
421	Texas Deferred State Income Tax								
422		D1PROD	0	0	0	0	0	0	0
423		DISTPLT	0	0	0	0	0	0	0
424		E2ENERGY	0	0	0	0	0	0	0
425		GROSSPLT	0	0	0	0	0	0	0
426		LABOR	0	0	0	0	0	0	0
427		NETPLT	0	0	0	0	0	0	0
428	Total Texas Deferred State Income Tax		0	0	0	0	0	0	0
429	Arizona Deferred State Income Tax								
430		D1PROD	0	0	0	0	0	0	0
431		DISTPLT	0	0	0	0	0	0	0
432		E2ENERGY	0	0	0	0	0	0	0
433		GROSSPLT	0	0	0	0	0	0	0
434		LABOR	0	0	0	0	0	0	0
435		NETPLT	0	0	0	0	0	0	0
436	Total Arizona Deferred State Income Tax		0	0	0	0	0	0	0
437									
438	Subtotal		0	0	0	0	0	0	0
439									
440	Total Taxes Other Than Federal Income Tax		0	0	0	0	0	0	0
441									
442	Federal Current								
443		D1PROD	0	0	0	0	0	0	0
444		D2TRAN	0	0	0	0	0	0	0
445		DIST361	0	0	0	0	0	0	0
446		DISTPLT	0	0	0	0	0	0	0
447		E2ENERGY	0	0	0	0	0	0	0
448		GROSSPLT	0	0	0	0	0	0	0
449		LABOR	0	0	0	0	0	0	0
450		NETPLT	0	0	0	0	0	0	0
451	Total Federal Current		0	0	0	0	0	0	0
452									
453	Federal Deferred								
454		D1PROD	0	0	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE P-2 ALLOCATION OF REVENUE DEDUCTIONS TO PROPOSED RATE CLASSES
SPONSOR ADRIÁN HERNÁNDEZ
PREPARER ADRIÁN HERNÁNDEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No	Description	Allocator	Rate Class 6 (z)	Rate Class 7 (aa)	Rate Class 8 (ab)	Rate Class 9 (ac)	Rate Class 10 (ad)	Rate Class 11 (ae)	Rate Class 12 (af)
455		D2TRAN	0	0	0	0	0	0	0
456		DIST361	0	0	0	0	0	0	0
457		DISTPLT	0	0	0	0	0	0	0
458		E2ENERGY	0	0	0	0	0	0	0
459		GROSSPLT	0	0	0	0	0	0	0
460		LABOR	0	0	0	0	0	0	0
461		NETPLT	0	0	0	0	0	0	0
462	Total Federal Deferred		0	0	0	0	0	0	0
463									
464	Total Federal Income Tax		0	0	0	0	0	0	0
465									
466	Contributions and Donations		0	0	0	0	0	0	0
467	Interest on Customer Deposits		0	0	0	0	0	0	0
468									
469	Total Operating Expenses		0	0	0	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No.	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential DG (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11-TOU Municipal Pumping (h)	Rate 15 Electric Refining (i)	Rate 22 Irrigation Service (j)
1	OPERATIONS AND MAINTENANCE EXPENSE											
2	Power Production Labor Expenses											
3	Steam Power Generation Labor											
4	Operations Labor											
5	500 Operation & Supervision	D1PROD	2,074,030	858,197	115,162	6,855	991	6,193	382	36,955	11,938	1,680
6	502 Steam Expenses	D1PROD	2,169,520	897,709	120,465	7,170	1,037	6,478	399	38,656	12,488	1,757
7	505 Electric Expenses	D1PROD	867,334	358,888	48,160	2,867	415	2,590	160	15,454	4,992	703
8	506 Misc. Steam Power Expenses	D1PROD	1,022,010	422,889	56,748	3,378	489	3,052	188	18,210	5,883	828
9	Total Steam Operation Labor		6,132,894	2,537,682	340,534	20,269	2,932	18,313	1,128	109,276	35,301	4,968
10	Maintenance Labor											
11	510 Maint. Super & Eng	D1PROD	1,646,717	681,382	91,435	5,442	787	4,917	303	29,341	9,478	1,334
12	511 Maint. of Structures	D1PROD	282,335	116,825	15,677	933	135	843	52	5,031	1,625	229
13	512 Maint. of Boiler Plant	D1PROD	1,269,325	525,224	70,480	4,195	607	3,790	234	22,617	7,306	1,028
14	513 Maint. of Electric Plant	D1PROD	1,326,042	548,692	73,630	4,383	634	3,960	244	23,627	7,633	1,074
15	514 Maint. of Misc. Steam Plant	D1PROD	181,855	75,249	10,098	601	87	543	33	3,240	1,047	147
16	Total Steam Maintenance Labor		4,706,273	1,947,372	261,320	15,554	2,250	14,053	866	83,856	27,089	3,812
17	Total Steam Power Generation Labor Exp		10,839,167	4,485,054	601,854	35,823	5,181	32,366	1,994	193,132	62,390	8,780
18												
19	Nuclear Power Generation Labor											
20	Operation - Nuclear Labor											
21	524 Misc. Nuclear Power Expense	D1PROD	290,000	119,997	16,103	958	139	866	53	5,167	1,669	235
22	Total Allocable Nuclear Operation		290,000	119,997	16,103	958	139	866	53	5,167	1,669	235
23	Maintenance Allocable Nuclear Labor											
24	528 Maint. Supervision	D1PROD	0	0	0	0	0	0	0	0	0	0
25	529 Maint. of Structures	D1PROD	0	0	0	0	0	0	0	0	0	0
26	Total Nuclear Maintenance Labor		0	0	0	0	0	0	0	0	0	0
27	Total Nuclear Power Generation Labor Exp		290,000	119,997	16,103	958	139	866	53	5,167	1,669	235
28												
29	Other Power Generation Labor											
30	Operation Labor											
31	546 Operation Super & Engineering	D1PROD	286,377	118,498	15,901	946	137	855	53	5,103	1,648	232
32	549 Misc. Other Power Generation	D1PROD	1,035,813	428,601	57,514	3,423	495	3,093	191	18,456	5,962	839
33	Total Other Power Operation Labor		1,322,191	547,099	73,416	4,370	632	3,948	243	23,559	7,611	1,071
34	Maintenance Labor											
35	551 Maint. Supervision & Engineering	D1PROD	0	0	0	0	0	0	0	0	0	0
36	552 Maint. Structures	D1PROD	5,761	2,384	320	19	3	17	1	103	33	5
37	553 Maint. Generation. & Elect. Plant.	D1PROD	284,802	117,846	15,814	941	136	850	52	5,075	1,639	231
38	554 Maint. Misc. Other Power	D1PROD	29,594	12,245	1,643	98	14	88	5	527	170	24
39	Total Other Power Maintenance Labor		320,156	132,475	17,777	1,058	153	956	59	5,705	1,843	259
40	Total Other Power Generation Labor Exp		1,642,347	679,574	91,193	5,428	785	4,904	302	29,263	9,453	1,330
41												
42	Other Power Supply Labor											
43	556 Sys. Control & Load Dispatch	DPROD12	0	0	0	0	0	0	0	0	0	0
44	557 Other Expenses	D1PROD	0	0	0	0	0	0	0	0	0	0
45	Total Other Power Supply Labor		0	0	0	0	0	0	0	0	0	0
46	Total Power Production Labor Expense		12,771,514	5,284,625	709,150	42,210	6,105	38,136	2,350	227,562	73,513	10,345
1												
2	Transmission Labor Expense											
3	Operation Labor											
4	560 Operation Super & Engineering.	D2TRAN	1,256,166	523,627	70,280	4,188	0	0	230	22,394	7,229	1,023
5	561 Load Dispatching	DTRAN12	2,463,172	926,575	123,829	7,836	5,251	7,990	580	50,410	20,401	1,930
6	562 Station Equipment	D2TRAN	36,621	15,265	2,049	122	0	0	7	653	211	30

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No.	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
7	563 Overhead Line Expense	D2TRAN	131,351	54,753	7,349	438	0	0	24	2,342	756	107
8	566 Misc. Transmission Expense	D2TRAN	1,286,880	536,430	71,999	4,291	0	0	236	22,942	7,406	1,048
9	Total Transmission Operation Labor		5,174,191	2,056,650	275,506	16,875	5,251	7,990	1,076	98,740	36,003	4,138
10	Maintenance Labor											
11	568 Maintenance Super. & Engineering.	D2TRAN	18,602	7,754	1,041	62	0	0	3	332	107	15
12	570 Maint. of Station Equipment	D2TRAN	12,093	5,041	677	40	0	0	2	216	70	10
13	571 Maint. of Overhead Lines	D2TRAN	634,821	264,622	35,517	2,117	0	0	116	11,317	3,654	517
14	573 Maint. of Misc. Trans. Plant	D2TRAN	8,237	3,434	461	27	0	0	2	147	47	7
15	Total Transmission Maintenance Labor		673,754	280,851	37,695	2,246	0	0	123	12,011	3,878	549
16	Total Transmission Labor Expenses		5,847,945	2,337,501	313,201	19,121	5,251	7,990	1,200	110,752	39,881	4,687
17												
18	<u>Distribution Labor Expense</u>											
19	Operation Labor											
20	580 Operation Super. & Engineering.	EXP_5817	414,914	261,451	33,215	4,177	1,162	9,373	33	5,915	8	453
21	582 Station Expense	DIST362	397,383	188,973	26,791	2,086	1,733	2,117	64	9,541	0	569
22	583 Overhead Line Expense	DIST3645	199,765	100,275	13,855	1,061	868	969	29	4,484	0	301
23	584 Underground Line Expense	DIST3667	993	495	69	5	4	5	0	22	0	1
24	585 Street Light & Signal Systems	CUST373	39,360	0	0	0	0	39,360	0	0	0	0
25	586 Meter Expenses	METER	1,061,117	846,962	103,217	17,316	1,348	0	0	6,152	45	850
26	587 Customer Installation Expense	DIST36970	238,835	192,531	20,896	2,732	404	0	7	1,296	6	153
27	588 Misc. Distribution Expenses	EXP_5817	5,311,953	3,347,238	425,238	53,474	14,879	119,996	420	75,728	100	5,804
28	Total Distribution Operation Labor		7,664,321	4,937,925	623,281	80,850	20,399	171,820	553	103,139	159	8,132
29	Maintenance Labor											
30	590 Maintenance Super. & Engineering.	EXP_5918	0	0	0	0	0	0	0	0	0	0
31	591 Maint. of Structures	DIST361	204	97	14	1	1	1	0	5	0	0
32	592 Maint. of Station Equipment	DIST362	611,907	290,988	41,253	3,211	2,669	3,260	99	14,692	0	877
33	593 Maint. of Overhead Lines	DIST3645	1,469,852	737,809	101,945	7,806	6,384	7,130	216	32,991	0	2,211
34	594 Maint. of Underground Lines	DIST3667	376,943	188,038	26,058	1,999	1,638	1,850	56	8,530	0	564
35	595 Maint. of Line Transformers	DIST368	3,375	1,752	238	18	15	15	0	72	0	5
36	596 Maint. of Street Lights	CUST373	124,827	0	0	0	0	124,827	0	0	0	0
37	597 Maint. of Meters	METER	30,793	24,579	2,995	503	39	0	0	179	1	25
38	598 Maint. of Misc. Dist. Plant	CUST371	100,402	0	0	0	0	0	0	0	0	0
39	Total Distribution Maintenance Labor		2,718,303	1,243,264	172,504	13,538	10,746	137,082	371	56,469	1	3,682
40	Total Distribution Labor Expenses		10,382,624	6,181,189	795,784	94,389	31,144	308,903	923	159,608	160	11,814
41												
42												
43												
44												
45												
46												
1												
2	<u>Customer Accounts Labor Expenses</u>											
3	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0	0
4	902 Meter Reading Expense	CUST902	1,006,777	803,589	97,932	16,429	1,279	0	0	5,837	43	807
5	903 Customer Rec & Coll.-Mjr Accts Reps	MAJ_ACCT_REPS	377,975	0	280,969	0	2,141	1,699	221	4,633	11	1,534
6	903 Customer Records & Collect	CUSTSVC	5,158,835	4,551,147	419,745	29,786	3,198	2,539	330	6,922	16	2,291
7	905 Misc. Customer Accounts Exp	CUSTOMER	52,322	46,159	4,257	302	32	26	3	70	0	23
8	Total Customer Accounts Labor Expense		6,595,909	5,400,896	802,903	46,518	6,650	4,264	554	17,462	71	4,655
9												
10	<u>Customer and Information Labor Expenses</u>											
11	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0	0
12	909 Inform. & Instruct. Adv. Exp.	CUSTOMER	0	0	0	0	0	0	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No.	Description	Allocator	Test Year Total (a)	Rate 01 Residential (b)	Rate 02 Small General Service (c)	Rate 03 Residential D/G (d)	Rate 07 Recreational Lighting (e)	Rate 08 Street Lighting (f)	Rate 09 Traffic Signals (g)	Rate 11-TOU Municipal Pumping (h)	Rate 15 Electric Refining (i)	Rate 22 Irrigation Service (j)
13	910 Misc. Cust Service & Inform.	CUSTOMER	0	0	0	0	0	0	0	0	0	0
14	Total Cust Serv. & Inform Labor Exp		0	0	0	0	0	0	0	0	0	0
15												
16	Demonstrating & Selling Labor											
17	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0	0
18	Total Demonstrating & Selling Labor		0	0	0	0	0	0	0	0	0	0
19												
20	Administrative & General Labor Expenses											
21	920 Administrative & General Salaries											
22	Administrative & General Salaries - Customer	CUSTOMER	(176)	(156)	(14)	(1)	(0)	(0)	(0)	(0)	0	(0)
23	Administrative & General Salaries - Production	D1PROD	2,390,453	989,127	132,732	7,900	1,143	7,138	440	42,593	13,759	1,936
24	Administrative & General Salaries - Transmission	D2TRAN	88	36	5	0	0	0	0	2	1	0
25	Administrative & General Salaries - Distribution	DISTPLT	15,772	8,188	1,096	91	63	250	2	321	0	22
26	Administrative & General Salaries - General	LABOR	24,898,789	13,432,262	1,833,268	141,454	34,378	251,304	3,516	360,482	79,474	22,033
27	Total 920 Administrative & General Salaries		27,304,924	14,429,458	1,967,087	149,445	35,583	258,692	3,958	403,398	93,234	23,991
28	921 Office Supplies											
29	Office Supplies - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	Office Supplies - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
31	Office Supplies - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
32	Office Supplies - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0
33	Office Supplies - General	LABOR	0	0	0	0	0	0	0	0	0	0
34	Total 921 Office Supplies		0	0	0	0	0	0	0	0	0	0
35	923 Total Outside Services											
36	Outside Services - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0
37	Outside Services - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
38	Outside Services - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
39	Outside Services - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0
40	Outside Services - General	LABOR	0	0	0	0	0	0	0	0	0	0
41	Total 923 Total Outside Services		0	0	0	0	0	0	0	0	0	0
42	924 Total Property Insurance											
43	Property Ins. - Prod Plant	D1PROD	0	0	0	0	0	0	0	0	0	0
44	Property Ins. - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
45	Property Ins. - General Plant	LABOR	0	0	0	0	0	0	0	0	0	0
46	Total 924 Total Property Insurance		0	0	0	0	0	0	0	0	0	0
1	925 Total Injuries & Damages											
2	Injuries & Damages - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0
3	Injuries & Damages - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
4	Injuries & Damages - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
5	Injuries & Damages - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0
6	Injuries & Damages - General	LABOR	0	0	0	0	0	0	0	0	0	0
7	Total 925 Total Injuries & Damages		0	0	0	0	0	0	0	0	0	0
8	926 Total Pensions & Benefits											
9	Employee Benefits - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0
10	Employee Benefits - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
11	Employee Benefits - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
12	Employee Benefits - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0
13	Employee Benefits - General	LABOR	0	0	0	0	0	0	0	0	0	0
14	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0	0	0	0
15	Total 926 Total Pensions & Benefits		0	0	0	0	0	0	0	0	0	0
16	928 Total Regulatory Commission											
17	Regulatory Commission - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
18	Regulatory Commission - General	LABOR	0	0	0	0	0	0	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No.	Description	Allocator	Test Year Total	Rate 01 Residential	Rate 02 Small General Service	Rate 03 Residential DG	Rate 07 Recreational Lighting	Rate 08 Street Lighting	Rate 09 Traffic Signals	Rate 11-TOU Municipal Pumping	Rate 15 Electric Refining	Rate 22 Irrigation Service
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
19	Total 928 Total Regulatory Commission		0	0	0	0	0	0	0	0	0	0
20	930.1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0	0
21	930.2 Total Misc. General											
22	Misc. General - Customer	CUSTDEPINT	0	0	0	0	0	0	0	0	0	0
23	Misc. General - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
24	Misc. General - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
25	Misc. General - Other	LABOR	0	0	0	0	0	0	0	0	0	0
26	Total 930.2 Total Misc. General		0	0	0	0	0	0	0	0	0	0
27	Total 930 Total Misc. General Expense		0	0	0	0	0	0	0	0	0	0
28	931 Rents											
29	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0	0
30	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0	0
31	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0	0
32	Rents - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0	0
33	Rents - General	LABOR	0	0	0	0	0	0	0	0	0	0
34	Total 931 Rents		0	0	0	0	0	0	0	0	0	0
35	935 Maint. of General Plant											
36	Maint. of General Plant - Customer	CUSTOMER	9,915	8,747	807	57	6	5	1	13	0	4
37	Maint. of General Plant - Transmission	D2TRAN	41,770	17,412	2,337	139	0	0	8	745	240	34
38	Maint. of General Plant - Distribution	DISTPLT	684	355	48	4	3	11	0	14	0	1
39	Maint. of General Plant - Other	LABOR	273,381	147,482	20,129	1,553	377	2,759	39	3,958	873	242
40	Total 935 Maint. of General Plant		325,751	173,996	23,320	1,754	386	2,775	47	4,730	1,113	281
41												
42	Total Admin. & General Labor Expense		27,630,675	14,603,454	1,990,407	151,198	35,969	261,467	4,005	408,128	94,347	24,272
43												
44												
45	Total Salaries and Wages Expense		74,357,835	38,412,715	5,229,402	390,218	90,439	653,990	11,079	1,121,811	272,031	64,787
46												

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No	Description	Allocator	Rate 24 General Service (b)	Rate 25 Large Power (c)	Rate 26 Petroleum Refinery (d)	Rate 28 Area Lighting (e)	Rate 30 Electnc Furnace (f)	Rate 31 Military Reservation (g)	Rate 34 Cotton Gin (h)	Rate 41 City and County (i)	Rider WH Water Heating (j)
1	OPERATIONS AND MAINTENANCE EXPENSE										
2	Power Production Labor Expenses										
3	Steam Power Generation Labor										
4	Operations Labor										
5	500 Operation & Supervision	D1PROD	584,888	170,006	62,762	5,067	7,485	64,954	299	138,601	1,616
6	502 Steam Expenses	D1PROD	611,816	177,833	65,652	5,300	7,830	67,945	312	144,982	1,690
7	505 Electric Expenses	D1PROD	244,593	71,094	26,246	2,119	3,130	27,163	125	57,961	676
8	506 Misc. Steam Power Expenses	D1PROD	288,212	83,773	30,927	2,497	3,688	32,007	147	68,298	796
9	Total Steam Operation Labor		1,729,509	502,706	185,587	14,983	22,134	192,070	883	409,842	4,778
10	Maintenance Labor										
11	510 Maint. Super & Eng	D1PROD	464,383	134,979	49,831	4,023	5,943	51,572	237	110,045	1,283
12	511 Maint. of Structures	D1PROD	79,620	23,143	8,544	690	1,019	8,842	41	18,868	220
13	512 Maint. of Boiler Plant	D1PROD	357,956	104,045	38,411	3,101	4,581	39,753	183	84,825	989
14	513 Maint. of Electric Plant	D1PROD	373,951	108,694	40,127	3,240	4,786	41,529	191	88,615	1,033
15	514 Maint. of Misc. Steam Plant	D1PROD	51,284	14,906	5,503	444	656	5,695	26	12,153	142
16	Total Steam Maintenance Labor		1,327,195	385,768	142,416	11,497	16,985	147,391	678	314,505	3,666
17	Total Steam Power Generation Labor Exp		3,056,704	888,474	328,003	26,480	39,119	339,460	1,561	724,348	8,444
18											
19	Nuclear Power Generation Labor										
20	Operation - Nuclear Labor										
21	524 Misc. Nuclear Power Expense	D1PROD	81,782	23,771	8,776	708	1,047	9,082	42	19,380	226
22	Total Allocable Nuclear Operation		81,782	23,771	8,776	708	1,047	9,082	42	19,380	226
23	Maintenance Allocable Nuclear Labor										
24	528 Maint. Supervision	D1PROD	0	0	0	0	0	0	0	0	0
25	529 Maint. of Structures	D1PROD	0	0	0	0	0	0	0	0	0
26	Total Nuclear Maintenance Labor		0	0	0	0	0	0	0	0	0
27	Total Nuclear Power Generation Labor Exp		81,782	23,771	8,776	708	1,047	9,082	42	19,380	226
28											
29	Other Power Generation Labor										
30	Operation Labor										
31	546 Operation Super & Engineering	D1PROD	80,760	23,474	8,666	700	1,034	8,969	41	19,138	223
32	549 Misc. Other Power Generation	D1PROD	292,105	84,904	31,345	2,530	3,738	32,440	149	69,220	807
33	Total Other Power Operation Labor		372,865	108,378	40,011	3,230	4,772	41,408	190	88,358	1,030
34	Maintenance Labor										
35	551 Maint. Supervision & Engineering	D1PROD	0	0	0	0	0	0	0	0	0
36	552 Maint. Structures	D1PROD	1,625	472	174	14	21	180	1	385	4
37	553 Maint. Generation & Elect Plant.	D1PROD	80,316	23,345	8,618	696	1,028	8,919	41	19,032	222
38	554 Maint. Misc. Other Power	D1PROD	8,346	2,426	896	72	107	927	4	1,978	23
39	Total Other Power Maintenance Labor		90,286	26,243	9,688	782	1,155	10,027	46	21,395	249
40	Total Other Power Generation Labor Exp		463,151	134,621	49,699	4,012	5,927	51,435	236	109,753	1,279
41											
42	Other Power Supply Labor										
43	556 Sys. Control & Load Dispatch	DPROD12	0	0	0	0	0	0	0	0	0
44	557 Other Expenses	D1PROD	0	0	0	0	0	0	0	0	0
45	Total Other Power Supply Labor		0	0	0	0	0	0	0	0	0
46	Total Power Production Labor Expense		3,601,636	1,046,866	386,478	31,201	46,092	399,977	1,839	853,480	9,949
1											
2	Transmission Labor Expense										
3	Operation Labor										
4	560 Operation Super. & Engineering.	D2TRAN	356,658	103,157	37,919	0	4,568	39,421	13	84,687	770
5	561 Load Dispatching	DTRAN12	735,252	228,073	95,560	6,615	11,721	96,795	525	141,367	2,464
6	562 Station Equipment	D2TRAN	10,398	3,007	1,105	0	133	1,149	0	2,469	22

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Line No.	Description	Allocator	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electric Furnace	Rate 31 Military Reservation	Rate 34 Cotton Gin	Rate 41 City and County	Rider WH Water Heating
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
7	563 Overhead Line Expense	D2TRAN	37,294	10,787	3,965	0	478	4,122	1	8,855	81
8	566 Misc. Transmission Expense	D2TRAN	365,379	105,679	38,846	0	4,680	40,384	13	86,758	789
9	Total Transmission Operation Labor		1,504,981	450,704	177,395	6,615	21,580	181,871	552	324,137	4,126
10	Maintenance Labor										
11	568 Maintenance Super. & Engineering.	D2TRAN	5,281	1,528	562	0	68	584	0	1,254	11
12	570 Maint. of Station Equipment	D2TRAN	3,434	993	365	0	44	380	0	815	7
13	571 Maint. of Overhead Lines	D2TRAN	180,242	52,132	19,163	0	2,309	19,922	6	42,798	389
14	573 Maint. of Misc. Trans. Plant	D2TRAN	2,339	676	249	0	30	259	0	555	5
15	Total Transmission Maintenance Labor		191,296	55,329	20,338	0	2,450	21,144	7	45,423	413
16	Total Transmission Labor Expenses		1,696,277	506,033	197,734	6,615	24,031	203,015	559	369,560	4,540
17											
18	Distribution Labor Expense										
19	Operation Labor										
20	580 Operation Super. & Engineering.	EXP_5817	64,425	15,415	57	921	19	66	149	14,911	3,164
21	582 Station Expense	DIST362	104,738	30,120	0	1,770	0	0	272	26,777	1,833
22	583 Overhead Line Expense	DIST3645	50,283	13,269	0	810	0	0	146	12,366	1,050
23	584 Underground Line Expense	DIST3667	251	67	0	4	0	0	1	62	5
24	585 Street Light & Signal Systems	CUST373	0	0	0	0	0	0	0	0	0
25	586 Meter Expenses	METER	59,014	4,141	332	0	109	380	30	8,691	12,530
26	587 Customer Installation Expense	DIST36970	16,052	869	41	267	14	48	4	1,947	1,569
27	588 Misc. Distribution Expenses	EXP_5817	824,809	197,348	736	11,790	241	843	1,901	190,896	40,511
28	Total Distribution Operation Labor		1,119,573	261,229	1,167	15,561	382	1,336	2,503	255,649	60,662
29	Maintenance Labor										
30	590 Maintenance Super. & Engineering	EXP_5918	0	0	0	0	0	0	0	0	0
31	591 Maint. of Structures	DIST361	54	15	0	1	0	0	0	14	1
32	592 Maint. of Station Equipment	DIST362	161,280	46,381	0	2,725	0	0	418	41,232	2,823
33	593 Maint. of Overhead Lines	DIST3645	369,979	97,631	0	5,960	0	0	1,077	90,989	7,723
34	594 Maint. of Underground Lines	DIST3667	95,407	25,454	0	1,546	0	0	274	23,577	1,952
35	595 Maint. of Line Transformers	DIST368	823	204	0	13	0	0	3	197	19
36	596 Maint. of Street Lights	CUST373	0	0	0	0	0	0	0	0	0
37	597 Maint. of Meters	METER	1,713	120	10	0	3	11	1	252	364
38	598 Maint. of Misc. Dist. Plant	CUST371	0	0	0	100,402	0	0	0	0	0
39	Total Distribution Maintenance Labor		629,256	169,804	10	110,647	3	11	1,773	156,262	12,881
40	Total Distribution Labor Expenses		1,748,829	431,033	1,176	126,209	385	1,347	4,276	411,911	73,544
41											
42											
43											
44											
45											
46											
1											
2	Customer Accounts Labor Expenses										
3	901 Supervision	EXP_9023	0	0	0	0	0	0	0	0	0
4	902 Meter Reading Expense	CUST902	55,992	3,928	315	0	103	361	29	8,246	11,888
5	903 Customer Rec & Coll.-Mjr Accts Reps	MAJ_ACCT_REPS	74,722	1,232	11	0	11	11	22	10,758	0
6	903 Customer Records & Collect.	CUSTSVC	111,629	1,841	16	13,121	16	16	33	16,072	115
7	905 Misc. Customer Accounts Exp.	CUSTOMER	1,132	19	0	133	0	0	0	163	1
8	Total Customer Accounts Labor Expense		243,475	7,020	342	13,254	131	388	84	35,239	12,005
9											
10	Customer and Information Labor Expenses										
11	908 Customer Assistance Expense	CUSTOMER	0	0	0	0	0	0	0	0	0
12	909 Inform. & Instruct. Adv. Exp.	CUSTOMER	0	0	0	0	0	0	0	0	0

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Line No.	Description	Allocator	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electnc Furnace	Rate 31 Military Reservation	Rate 34 Cotton Gin	Rate 41 City and County	Rider WH Water Heating
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
13	910 Misc. Cust. Service & Inform	CUSTOMER	0	0	0	0	0	0	0	0	0
14	Total Cust. Serv. & Inform Labor Exp		0	0	0	0	0	0	0	0	0
15											
16	<u>Demonstrating & Selling Labor</u>										
17	912 Demonstrating & Selling	CUSTOMER	0	0	0	0	0	0	0	0	0
18	Total Demonstrating & Selling Labor		0	0	0	0	0	0	0	0	0
19											
20	<u>Administrative & General Labor Expenses</u>										
21	920 Administrative & General Salaries										
22	Administrative & General Salaries - Customer	CUSTOMER	(4)	(0)	0	(0)	0	0	0	(1)	0
23	Administrative & General Salaries - Production	D1PROD	674,121	195,943	72,337	5,840	8,627	74,864	344	159,747	1,862
24	Administrative & General Salaries - Transmission	D2TRAN	25	7	3	0	0	3	0	6	0
25	Administrative & General Salaries - Distribution	DISTPLT	3,607	937	0	225	0	0	10	877	82
26	Administrative & General Salaries - General	LABOR	5,099,096	1,392,558	409,685	123,996	49,408	422,973	4,727	1,168,204	69,970
27	Total 920 Administrative & General Salaries		5,776,844	1,589,446	482,026	130,060	58,035	497,840	5,081	1,328,833	71,915
28	921 Office Supplies										
29	Office Supplies - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0
30	Office Supplies - Production	D1PROD	0	0	0	0	0	0	0	0	0
31	Office Supplies - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
32	Office Supplies - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0
33	Office Supplies - General	LABOR	0	0	0	0	0	0	0	0	0
34	Total 921 Office Supplies		0	0	0	0	0	0	0	0	0
35	923 Total Outside Services										
36	Outside Services - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0
37	Outside Services - Production	D1PROD	0	0	0	0	0	0	0	0	0
38	Outside Services - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
39	Outside Services - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0
40	Outside Services - General	LABOR	0	0	0	0	0	0	0	0	0
41	Total 923 Total Outside Services		0	0	0	0	0	0	0	0	0
42	924 Total Property Insurance										
43	Property Ins. - Prod. Plant	D1PROD	0	0	0	0	0	0	0	0	0
44	Property Ins. - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
45	Property Ins. - General Plant.	LABOR	0	0	0	0	0	0	0	0	0
46	Total 924 Total Property Insurance		0	0	0	0	0	0	0	0	0
1	925 Total Injunes & Damages										
2	Injunes & Damages - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0
3	Injunes & Damages - Production	D1PROD	0	0	0	0	0	0	0	0	0
4	Injunes & Damages - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
5	Injunes & Damages - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0
6	Injunes & Damages - General	LABOR	0	0	0	0	0	0	0	0	0
7	Total 925 Total Injunes & Damages		0	0	0	0	0	0	0	0	0
8	926 Total Pensions & Benefits										
9	Employee Benefits - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0
10	Employee Benefits - Production	D1PROD	0	0	0	0	0	0	0	0	0
11	Employee Benefits - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
12	Employee Benefits - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0
13	Employee Benefits - General	LABOR	0	0	0	0	0	0	0	0	0
14	Employee Benefits - Major Accounts Reps	MAJ_ACCT_REPS	0	0	0	0	0	0	0	0	0
15	Total 926 Total Pensions & Benefits		0	0	0	0	0	0	0	0	0
16	928 Total Regulatory Commission										
17	Regulatory Commission - Production	D1PROD	0	0	0	0	0	0	0	0	0
18	Regulatory Commission - General	LABOR	0	0	0	0	0	0	0	0	0

SCHEDULE P-10- PAYROLL EXPENSE DISTRIBUTION

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Line No.	Description	Allocator	Rate 24 General Service	Rate 25 Large Power	Rate 26 Petroleum Refinery	Rate 28 Area Lighting	Rate 30 Electric Furnace	Rate 31 Military Reservation	Rate 34 Cotton Gin	Rate 41 City and County	Rider WH Water Heating
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
19	Total 928 Total Regulatory Commission		0	0	0	0	0	0	0	0	0
20	930.1 General Advertising	LABOR	0	0	0	0	0	0	0	0	0
21	930.2 Total Misc General										
22	Misc. General - Customer	CUSTDEPINT	0	0	0	0	0	0	0	0	0
23	Misc General - Production	D1PROD	0	0	0	0	0	0	0	0	0
24	Misc General - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
25	Misc. General - Other	LABOR	0	0	0	0	0	0	0	0	0
26	Total 930.2 Total Misc General		0	0	0	0	0	0	0	0	0
27	Total 930 Total Misc General Expense		0	0	0	0	0	0	0	0	0
28	931 Rents										
29	Rents - Customer	CUSTOMER	0	0	0	0	0	0	0	0	0
30	Rents - Production	D1PROD	0	0	0	0	0	0	0	0	0
31	Rents - Transmission	D2TRAN	0	0	0	0	0	0	0	0	0
32	Rents - Distribution	DISTPLT	0	0	0	0	0	0	0	0	0
33	Rents - General	LABOR	0	0	0	0	0	0	0	0	0
34	Total 931 Rents		0	0	0	0	0	0	0	0	0
35	935 Maint of General Plant										
36	Maint. of General Plant - Customer	CUSTOMER	215	4	0	25	0	0	0	31	0
37	Maint. of General Plant - Transmission	D2TRAN	11,860	3,430	1,261	0	152	1,311	0	2,816	26
38	Maint. of General Plant - Distribution	DISTPLT	156	41	0	10	0	0	0	38	4
39	Maint of General Plant - Other	LABOR	55,987	15,290	4,498	1,361	542	4,644	52	12,827	768
40	Total 935 Maint of General Plant		68,217	18,764	5,759	1,396	694	5,955	53	15,711	798
41											
42	Total Admin & General Labor Expense		5,845,061	1,608,210	487,785	131,457	58,730	503,795	5,134	1,344,544	72,713
43											
44											
45	Total Salaries and Wages Expense		16,273,764	4,511,407	1,410,294	335,923	169,534	1,457,066	13,494	3,758,461	181,419
46											

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE K-1: WEIGHTED AVERAGE COST OF CAPITAL
SPONSOR: NATHAN T. HIRSCHI
PREPARER: RICHARD GONZALEZ
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

SCHEDULE K-1
PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)
HISTORICAL:					
LINE NO.	DESCRIPTION	BALANCE AS OF SEPTEMBER 30, 2016	PERCENT OF TOTAL	COST OF CAPITAL	WEIGHTED AVERAGE COST OF CAPITAL
1	Common	\$1,092,259,187	48.348%	8.525% (1)	4.122%
2	Preferred	\$0	0.000%	0.000%	0.000%
3	Long-Term	\$1,166,915,729	51.652%	5.922%	3.059%
4	Total Capital	\$2,259,174,916	100.000%		7.181%

AS REQUESTED:

		PROJECTED AS OF SEPTEMBER 30, 2016	PERCENT OF TOTAL	COST OF CAPITAL	WEIGHTED AVERAGE COST OF CAPITAL
5	Common	\$1,092,259,187	48.348%	10.500%	5.077%
6	Preferred	\$0	0.000%	0.000%	0.000%
7	Long-Term	\$1,166,915,729	51.652%	5.922%	3.059%
8	Total Capital	\$2,259,174,916	100.000%		8.136%

Notes:

(1) Please refer to WP/K-1,

EL PASO ELECTRIC COMPANY
2017 TEXAS RATE CASE FILING
SCHEDULE G-7.8: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD I
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

Line No.	(a) Description	(b) Test Year Actual (A)	(c) Company Requested (B)	FN Ref
1	Return	\$ 146,162,725	\$ 177,114,205	
	Deduct:			
2	Interest	65,466,781	66,602,639	
3	Amortization of Investment Tax Credits	1,462,800	1,548,012	(C)
4	Amortization of Excess Deferred Income Taxes	(938,250)	(1,067,440)	(D)
5	AEFUDC Depreciation	18,792,369	(6,645,991)	(G)
6	Research and Development Credit	1,712,286	714,286	
7	Tax Expense Charged to Capital	201,470	-	(F)
	Add:			
8	Domestic Production Activities Deduction	4,000,000	-	(E)
9	Other Employee Benefits	446,692	-	
10	Business Meals not Deductible	112,029	164,000	
11	Other Adjustments	(17,248,740)	7,466	
12	Other Permanent Differences	5,523	5,523	
13	Taxable Component of Return	\$ 46,780,773	\$ 116,139,688	
14	Tax Factor	53.8461538%	53.8461538%	
15	Federal Income Taxes Before Adjustments	\$ 25,189,647	\$ 62,536,755	
	Deduct:			
16	Amortization of Investment Tax Credits	\$ 1,462,800	\$ 1,548,012	(C)
17	Amortization of Excess Deferred Income Taxes	(938,250)	(1,067,440)	(D)
18	Tax Expense Charged to Capital	201,470	-	
19	Other	-	(7,185)	
	Add:			
20	Other Adjustments	(17,248,740)	-	
21	Total Federal Income Taxes (Operating)	\$ 7,214,887	\$ 62,063,369	(H)

FOOTNOTE EXPLANATIONS:

- (A) Total Test Year Ended September 30, 2016 per books.
- (B) Represents amount requested in this filing after rate making adjustments.
- (C) The amounts in columns (b) and (c) agree to Schedule G-7.5, column (b), line 4 and column (c), line 7,
- (D) This amount agrees to Schedule G-7.9, column (d), line 4
- (E) Per book amount adjusted to reflect the deduction calculated for federal taxable income in Company
- (F) Elimination of tax amounts associated with performance based compensation, not included in cost of
- (G) This amount agrees to Schedule G-7.7, line 9, column (e).
- (H) The amounts in columns (b) and (c) agree to Schedule G-7.6, line 53, columns (b) and (f), respectively.

Line	(a) Rate Description	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l) % Difference Adj & Prop Revenue
		Base Rate Revenue Unadjusted (A)	Base Rate Revenue Adjusted (H)	Base Rate Revenue Proposed (H)	Fixed Fuel Factor Revenue Unadjusted (C)	Fixed Fuel Factor Revenue Adjusted (B)	Fuel Factor Revenue under Proposed Rates (D)	Total Revenue Unadjusted	Total Revenue Adjusted	Total Revenue under Proposed Rates	\$ Difference Between Adj. & Prop. Revenue	
1	Rate 01 Residential Service	\$ 207,369.615	\$ 220,248.642	\$ 243,832.087	\$ 43,586.023	\$ 51,907.088	\$ 51,585.702	\$ 250,955.639	\$ 272,156.710	\$ 285,397.799	\$ 23,241.089	8.54%
2	Rate 02 Small Commercial Service	\$ 32,783.334	\$ 33,791.844	\$ 32,600.805	\$ 5,674.089	\$ 6,767.304	\$ 6,767.304	\$ 38,457.423	\$ 40,559.148	\$ 39,368.109	\$ (1,191.039)	2.94%
3	Rate 03 Residential DG Service	\$ -	\$ -	\$ 2,204.283	\$ -	\$ -	\$ -	\$ 341.366	\$ -	\$ 2,545.649	\$ 2,545.649	#DIV/0!
4	Rate 07 Outdoor Recreational Lighting Service	\$ 478.471	\$ 527.821	\$ 650.193	\$ 108.445	\$ 129.667	\$ 129.667	\$ 587.916	\$ 657.488	\$ 779.860	\$ 122.372	18.61%
5	Rate 08 Governmental Street Lighting Service	\$ 3,651.694	\$ 3,853.446	\$ 3,580.202	\$ 704.289	\$ 810.532	\$ 810.532	\$ 4,355.963	\$ 4,703.978	\$ 4,390.734	\$ (313.244)	6.66%
6	Rate 09 Traffic Signals	\$ 46,669	\$ 95,604	\$ 93,029	\$ 27,007	\$ 46,883	\$ 46,883	\$ 73,877	\$ 142,487	\$ 139,912	\$ (2,575)	1.81%
7	Rate 11 TOU Municipal Pumping Time of Use Service (G)	\$ 8,869.584	\$ 8,848.221	\$ 9,381.140	\$ 3,271.871	\$ 3,863.748	\$ 3,863.748	\$ 12,141.455	\$ 12,811.969	\$ 13,244.808	\$ 432.919	3.38%
8	Rate 15 Electrolytic Refining Service	\$ 2,383,229	\$ 2,306,040	\$ 2,391,058	\$ 1,093,539	\$ 1,760,330	\$ 1,760,330	\$ 3,486,788	\$ 4,068,370	\$ 4,151,388	\$ 85,019	2.06%
9	Rider Water Heating	\$ 591,894	\$ 631,147	\$ 1,019,698	\$ 187,221	\$ 211,314	\$ 211,314	\$ 779,216	\$ 842,461	\$ 1,231,012	\$ 388,551	48.12%
10	Rate 22 Irrigation Service	\$ 510,345	\$ 503,701	\$ 479,746	\$ 106,034	\$ 123,066	\$ 123,066	\$ 616,379	\$ 626,767	\$ 602,812	\$ (23,955)	3.82%
11	Rate 24 General Service	\$ 118,271.333	\$ 119,526.931	\$ 131,782.111	\$ 31,574.739	\$ 37,375.592	\$ 37,375.592	\$ 147,846.072	\$ 156,902.523	\$ 169,157.703	\$ 12,255.180	7.81%
12	Rate 25 Large Power Service (F)	\$ 39,604.830	\$ 39,732.332	\$ 38,382.860	\$ 13,741.619	\$ 15,785.535	\$ 15,785.535	\$ 53,348.248	\$ 55,527.888	\$ 55,178.395	\$ (349.472)	0.63%
13	Rate 26 Petroleum Refinery Service	\$ 12,821.211	\$ 11,873.481	\$ 12,627.768	\$ 6,882.482	\$ 7,762.823	\$ 7,762.823	\$ 19,513.693	\$ 19,736.114	\$ 20,390.391	\$ 654.278	3.32%
14	Rate 28 Area Lighting Service	\$ 2,723,522	\$ 2,803,767	\$ 2,778,653	\$ 555,359	\$ 663,004	\$ 663,004	\$ 3,278.881	\$ 3,496,771	\$ 3,441,657	\$ (55,115)	0.72%
15	Rate 30 Electric Furnace	\$ 1,307,071	\$ 1,276,311	\$ 1,365,056	\$ 361,281	\$ 428,294	\$ 428,294	\$ 1,688,362	\$ 1,704,605	\$ 1,783,350	\$ 88,745	5.21%
16	Rate 31 Military Reservation Service	\$ 12,771,303	\$ 12,937,430	\$ 12,452,683	\$ 5,183,739	\$ 6,149,829	\$ 6,149,829	\$ 17,965,043	\$ 19,087,259	\$ 18,602,512	\$ (484,747)	2.54%
17	Rate 34 Cotton Gin Service	\$ 82,524	\$ 124,062	\$ 122,733	\$ 33,097	\$ 39,117	\$ 39,117	\$ 125,621	\$ 163,179	\$ 161,850	\$ (1,330)	0.81%
18	Rate 41 City and County Service	\$ 23,762.897	\$ 25,336.326	\$ 30,457.831	\$ 5,971.856	\$ 7,041.296	\$ 7,041.296	\$ 29,734.883	\$ 32,377.622	\$ 37,499.127	\$ 5,121.506	16.82%
19	Total Firm Revenues	\$ 486,049,527	\$ 484,658,116	\$ 527,201,845	\$ 118,883,721	\$ 140,875,202	\$ 140,875,202	\$ 584,933,248	\$ 625,533,318	\$ 688,077,147	\$ 42,543,829	6.80%
20	Rate 38 Noticed Interruption Power Service	\$ 3,739,680	\$ 3,873,965	\$ 3,876,359	\$ 6,966,653	\$ 8,506,909	\$ 8,506,909	\$ 10,726,333	\$ 12,380,874	\$ 12,383,268	\$ 2,393	0.02%
21	Rate 46/47 Maintenance/Backup for Cogeneration	\$ 23,682	\$ 32,805	\$ 34,521	\$ 1,978	\$ 2,308	\$ 2,308	\$ 25,660	\$ 35,113	\$ 36,829	\$ 1,716	4.85%
22	Total Non Firm Revenues	\$ 3,763,382	\$ 3,906,770	\$ 3,910,880	\$ 6,988,631	\$ 8,509,217	\$ 8,509,217	\$ 10,751,993	\$ 12,415,987	\$ 12,420,097	\$ 4,109	0.03%
23	Total Firm plus Interruption Revenues	\$ 489,812,909	\$ 488,564,886	\$ 531,112,825	\$ 125,872,352	\$ 149,384,419	\$ 149,384,419	\$ 595,685,241	\$ 637,949,306	\$ 680,497,244	\$ 42,547,938	6.67%
24	Miscellaneous Revenues											
25	Miscellaneous Service Revenues (E)	\$ 3,038.376	\$ 3,813.380	\$ 3,816.318	\$ -	\$ -	\$ -	\$ 3,038.376	\$ 3,813.380	\$ 3,816.318	\$ 2,939	0.08%
26	Rent from Property	\$ 2,084.279	\$ 2,193.042	\$ 2,193.042	\$ -	\$ -	\$ -	\$ 2,084.279	\$ 2,193.042	\$ 2,193.042	\$ -	0.00%
27	Other Electric Revenues	\$ 455,785	\$ 370,785	\$ 370,785	\$ -	\$ -	\$ -	\$ 455,785	\$ 370,785	\$ 370,785	\$ -	0.00%
28	Transmission of Electricity Others	\$ 17,146.845	\$ 17,146.845	\$ 17,146.845	\$ -	\$ -	\$ -	\$ 17,146.845	\$ 17,146.845	\$ 17,146.845	\$ -	0.00%
29	Forfeited Discounts	\$ 1,469,887	\$ 1,469,887	\$ 1,469,887	\$ -	\$ -	\$ -	\$ 1,469,887	\$ 1,469,887	\$ 1,469,887	\$ -	0.00%
30	Other Sales For Resale Revenues	\$ -	\$ -	\$ -	\$ 36,775.877	\$ 36,823,367	\$ 36,823,367	\$ 36,775.877	\$ 36,823,368	\$ 36,823,367	\$ 1	0.00%
31	Total Revenues plus Miscellaneous	\$ 494,018,061	\$ 513,558,825	\$ 556,109,702	\$ 182,848,229	\$ 186,207,785	\$ 186,207,786	\$ 656,686,290	\$ 699,786,810	\$ 742,917,488	\$ 42,550,878	6.08%

FOOTNOTES

- (A) Unadjusted Base Rate Revenues as shown on Sch. O-4.1
 (B) Adjusted Base Rate as shown on Sch. P
 (C) Unadjusted and Adjusted Fuel Revenues as shown on Sch. O-4.1
 (D) No changes in the Fixed Fuel Factor are proposed in this rate case. Same as Adjusted Fuel Revenues in column (f)
 (E) Miscellaneous Revenues as shown on WP Q-3(b)
 (F) Includes customers previously billed under Texas Rate No. 43
 (G) Includes customers previously billed under Texas Rate No. 11
 (H) Adjusted and Proposed Base Rate Revenues as shown in Sch. Q.7

Note: Unadjusted data is Per Book data, excluding unbilled revenues, deferred fuel power factor adjustment reclass, and relate-back accrual.
 Amounts may not add or be to other schedules due to rounding.