

1 should be different for EV charging than from any other consumption during those time  
2 periods.

3 Additionally, the Super Off-Peak Period Energy Charge is the listed retail rate  
4 schedules' cost of service energy component, which consists of EPE's non-fuel variable  
5 energy costs. The Super Off-Peak Period Energy Charge lies on the opposite side of the  
6 On-Peak Period Energy Charge discussed above, as it provides a very low price to  
7 incentivize EV charging during the late night to early morning hours of all days of the  
8 calendar year.

9 Lastly, for those retail rate schedules that normally are subjected to Demand  
10 Charges, EPE is proposing a reduced Super Off-Peak Period Demand Charge, if the  
11 charging activity exceeds 240 V. Demand charges are necessary due to higher levels of  
12 load, up to 25 kW per port, that are expected from EV charging systems that operate at  
13 480 V. These Demand Charges are based on the demand-related costs of EPE's distribution  
14 system and will be applied to billing demand measured during the Super Off-Peak Period.  
15 Billing demand measured outside the Super Off-Peak Period will be billed at the Demand  
16 Charge applicable under the otherwise retail rate schedule. However, only one Demand  
17 Charge will be applied to the Schedule No. EVC monthly service.

18  
19 Q. HOW DOES INCENTIVIZING CHARGING DURING THE HOURS OF LEAST LOAD  
20 ON EPE'S SYSTEM RESULT IN DOWNWARD PRESSURE ON THE RATES?

21 A. The growth in energy sales from EV charging is incremental to the energy sales for home  
22 and business use. By incentivizing EV charging energy sales to occur during the times of  
23 the day that EPE's generation resources and electrical grid system experiences less demand,  
24 which occurs between late night and early morning hours, the system is used more  
25 efficiently and the system load factors are improved as the load profile flattens. Managing  
26 this growing and flexible EV load can lessen the need and/or defer investments in new  
27 peaking type generation resources and system upgrades. Additionally, the energy sales of  
28 EV charging will contribute an increasing portion toward the cost recovery of EPE's current  
29 system as those sales grow. As a result of improved system utilization, all customers will  
30 benefit from reduced electric bills.

31

1 Q. DO EPE'S RETAIL RATE SCHEDULES, OTHER THAN SCHEDULE NO. EVC,  
2 PROVIDE AN INCENTIVE TO CHARGE EVS DURING OFF-PEAK HOURS?

3 A. Yes. Each of the retail rate schedules listed in the proposed Schedule No. EVC include a  
4 TOD rate option that EV owner-customers can take service under for the combined energy  
5 use of the home or business and the EV charging. This is a good option for customers that  
6 are not willing or able to invest in the facilities necessary to separately meter EV charging  
7 to take advantage of the Super Off-Peak Period Energy Charge of Schedule EVC. EV  
8 owner-customers are encouraged to consider service under the TOD rate option because it  
9 allows customers to charge their EV overnight, when EPE's system has capacity available  
10 to serve that load, and when savings on monthly electric bills may be maximized by the  
11 customer.  
12

13 Q. HAS EPE QUANTIFIED THE CUSTOMER'S COST OF HAVING A SECOND METER  
14 INSTALLED FOR THE PURPOSE OF TAKING SERVICE UNDER SCHEDULE  
15 NO. EVC?

16 A. Yes. EPE estimates that the cost to a customer of wiring electric service for a second meter  
17 could be up to \$5,000.  
18

## 19 VIII. Lamp Lighting Cost of Service and Rate Design

### 20 A. Overview

21 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

22 A. In this section of my testimony, I present the cost of service and rate design for the street  
23 and private area lighting rate classes. I also discuss the more significant revisions to EPE's  
24 existing lighting rate schedules that are proposed in this proceeding.  
25

26 Q. PLEASE DESCRIBE THE PROCESS OF PREPARING THE LIGHTING COST OF  
27 SERVICE AND THE RATE DESIGN FOR THE LIGHTING RATE CLASSES.

28 A. The process of preparing the lighting cost of service begins with the compilation of  
29 reproduction cost data for each type of lamp through discussion with EPE's Street lighting  
30 Department. Following that, a determination is made, through the revenue distribution analysis  
31 based on the results of the CCOS, the total amount to be recovered from each of the lighting

1 rate classes. This amount is the target revenue for the detail analysis involved in the lighting  
2 cost of service and rate design and provides the amount to scale the reproduction cost for each  
3 type of lamp.

4 The detail analysis entails the development of the cost of service and rate design at the  
5 lamp type level. In the street lighting rate class, there are 57 lamp types and in the private area  
6 lighting rate class, there are 33 lamp types. Workpaper Q-7(b) presents the lighting cost of  
7 service and rate design for both street and private area lighting rate classes.  
8

9 **1. Schedule No. 08 – Governmental Street Lighting Service**

10 Q. PLEASE DESCRIBE THE EXISTING STRUCTURE OF RATES OFFERED UNDER  
11 SCHEDULE NO. 08 – GOVERNMENTAL STREET LIGHTING SERVICE RATE  
12 ("STREET LIGHTING").

13 A. Street Lighting Service is applicable to any municipality, county, the State of Texas, and  
14 federal facilities for street and freeway lighting. Rates, in the form of monthly per-lamp  
15 charges, are provided for Company-owned and customer-owned systems. Although this  
16 schedule offers a metered option, no customers were taking service under this option at  
17 Test Year-end. Service to some LED streetlights is based on the energy consumed. The  
18 charge for energy consumed is determined within EPE's billing system based on the  
19 wattage of the lamp and set burning hours.  
20

21 Q. WHAT CHANGES ARE PROPOSED TO SCHEDULE NO. 08?

22 A. EPE is proposing to (1) retain the rate structure described above, (2) to update the lamp  
23 charges and the metered rate for full recovery of allocated costs, (3) to increase the number  
24 of wattage ranges for the LED street lights, and (4) to eliminate any lamp that is no longer  
25 in service.  
26

27 Q. WHY IS EPE INCREASING THE NUMBER OF WATTAGE RANGES FOR LED  
28 STREET LIGHTS?

29 A. EPE is increasing the number of wattage ranges for LED streetlights to accommodate the  
30 various and changing types of LEDs being manufactured. As the cost of LED lamps  
31 continues to decrease, the Company is finding that it is less expensive to replace older or

1 outdated lamps with LED.

2  
3 **2. Schedule No. 09 - Traffic Signal Service**

4 Q. PLEASE DESCRIBE THE EXISTING STRUCTURE OF RATES OFFERED UNDER  
5 SCHEDULE NO. 09 – TRAFFIC SIGNAL SERVICE RATE.

6 A. Traffic Signal Service is applicable to any municipality, county, the State of Texas, and  
7 federal facilities for traffic signal lighting. Rates, in the form of monthly per-lamp charges,  
8 are provided for customer-owned systems. This schedule offers a metered option with  
9 26 customers taking service under this option at Test Year-end.

10  
11 Q. WHAT CHANGES ARE PROPOSED TO SCHEDULE NO. 09?

12 A. EPE is proposing to (1) retain the rate structure described, (2) add a new Bike Lane Signal  
13 lamp charge, and (3) update the lamp charges and the metered rate for full recovery of  
14 allocated costs.

15  
16 **3. Schedule No. 28 – Area Lighting**

17 Q. PLEASE DESCRIBE THE EXISTING STRUCTURE OF RATES OFFERED UNDER  
18 SCHEDULE NO. 28 – AREA LIGHTING SERVICE RATE.

19 A. Area Lighting Service is available to any customer who desires overhead outdoor lighting.  
20 Rates, in the form of monthly per lamp charges, are provided for Company-owned systems.  
21 The service is unmetered and consists of monthly charges differentiated by lighting  
22 technology and wattage.

23  
24 Q. WHAT CHANGES ARE PROPOSED TO SCHEDULE NO. 28?

25 A. EPE is proposing to (1) retain the rate structure described above, (2) update the lamp charges  
26 for full recovery of allocated costs, and (3) implement a new 400 to 500 watt LED lamp  
27 charge.

28  
29 Q. WHY DOES THE COMPANY OFFER LED LAMP CHARGES IN SCHEDULE  
30 NO. 28 – AREA LIGHTING RATE?

31 A. The Company is continuing to find that it is getting harder to purchase high-pressure

1 sodium ("HPS") luminaires from vendors. Vendors stopped producing some of these HPS  
2 luminaires in favor of LED.

3  
4 Q. HOW DOES THE COMPANY PLAN TO TRANSITION FROM NON-LED LAMPS TO  
5 THE NEW LED LAMPS?

6 A. The Company owns, operates, and maintains all installations billed under Schedule 28 and  
7 will expend all non-LED stocked items before LED lamps begin to be installed. This will  
8 be done based on lamp wattage and availability.

9  
10 **IX. Proposed Miscellaneous Service Charges**

11 **A. Overview**

12 Q. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

13 A. In this section of my testimony, I present the development of the miscellaneous charges  
14 proposed in this proceeding. I also discuss the more significant revisions to EPE's existing  
15 miscellaneous charge rate schedule which are proposed in this proceeding. The more  
16 significant changes to this rate schedule are described below and further discussion about  
17 changes is provided in Schedule Q-4.2.

18  
19 Q. HOW DID EPE DETERMINE IF ANY CHANGES WERE REQUIRED TO ITS  
20 CURRENT MISCELLANEOUS SERVICE CHARGES?

21 A. To determine any potential changes to its approved charges, EPE uses an activity-based  
22 costing approach to review the individual charges to determine their continued applicability  
23 to customers and their current cost components, to include labor, overhead, and direct  
24 expenses. EPE's supervisory and management staff responsible for a particular service  
25 reviewed the required time, direct materials, and the number of employees and their job  
26 classifications involved in the particular service, including the bargaining unit employees  
27 covered under EPE's agreement with the International Brotherhood of Electrical Workers  
28 Local Union No. 960 (effective September 13, 2019). EPE then compared the existing  
29 calculations to the new calculations to determine if any change was required. WP Q-3.0  
30 presents the development of the proposed miscellaneous charges.

**B. Revisions to Schedule No. 99 – Miscellaneous Service Charges**

Q. PLEASE DESCRIBE THE EXISTING SCHEDULE NO. 99 – MISCELLANEOUS SERVICE CHARGES.

A. Schedule No. 99 – Miscellaneous Service Charges is applicable to all customers and lists charges and fees for services performed by EPE that are not at the core of its utility service (e.g., generation/procurement of power, transmission and distribution of the power, metering and billing, administrative support of these functions).

Q. IS EPE SEEKING A CHANGE TO ANY OF THE CHARGES FOUND IN ITS CURRENT SCHEDULE NO. 99?

A. Yes. EPE's Schedule No. 99 currently has 27 active service charges applicable to Texas jurisdictional customers, including 21 for activities performed within EPE's standard work hours (Standard Rate),<sup>26</sup> three for activities performed outside standard work hours (Non-Standard Rate),<sup>27</sup> and three that are monthly recurring charges. EPE is proposing changes to charges to reflect the current cost of performing these activities.

Q. WHAT ARE THE CHANGES EPE IS SEEKING TO ITS CURRENT MISCELLANEOUS SERVICE CHARGES?

A. Based on EPE's review of current charges, EPE determined it will propose significant increases (i.e., exceeding 20%) to four of the charges, propose significant decreases to four of its miscellaneous service charges, delete two charges, and add two new charges. Additionally, the name of several charges is changed to better describe the operational activity in general terms that is tied to them. For example, the current New Service Start – No Meter Reading Required is renamed to New Service Start – No Field Activity Required.

Q. PLEASE DESCRIBE THE CHANGES TO THE FOUR MISCELLANEOUS CHARGES REQUIRING A SIGNIFICANT PROPOSED INCREASE.

<sup>26</sup> For the purpose of applying the proposed miscellaneous service charges, standard work hours each week are 7:00 A.M. to 8:00 P.M., Monday through Friday, and 7:00 A.M. to 3:30 P.M. on Saturday, except holidays.

<sup>27</sup> The Non-Standard Rate intends to recover the higher cost of an activity caused by the use of personnel during call-out or pre-arranged overtime hours. Call-out overtime is paid at double the regular, straight-time rate; while pre-arranged overtime is paid at one and one-half (1-1/2) the regular, straight-time rate. Both call-out and pre-arranged overtime is paid for a minimum of two hours per day.

1 A. The first charge, Facilities Rental Charge, is for the equipment or facilities owned and  
2 maintained by EPE when the customer elects to rent the equipment or facilities rather than  
3 own them. This charge is calculated and assessed monthly on a percentage basis of the  
4 replacement cost of the equipment or facilities. The proposed increase is from 1.0287% to  
5 1.2405% or 20.59 %.

6 The second charge, Meter Seal Replacement Charge, is for the replacement of the  
7 meter seal when it has been broken or removed by the customer. The proposed increase is  
8 \$22.25 or 25.71 %.

9 The third charge, Requested Meter Test Charge (Three Phase), is a charge for the  
10 testing of the meter at the customer's request within four years of the last test and that is  
11 found to be within established accuracy standards. The proposed increase is \$61.75 or  
12 65%.

13 The fourth charge requiring a significant increase is the No Access to Equipment  
14 Charge – Field Activity Required, which is increased by \$16.75 or 134%. The charge is  
15 for the customer's failure to provide access to the Company's equipment, requiring an  
16 additional trip by the service personnel after their first attempt to access the equipment.

17  
18 Q. PLEASE DESCRIBE THE CHANGES TO THE FOUR MISCELLANEOUS CHARGES  
19 REQUIRING A SIGNIFICANT PROPOSED DECREASE.

20 A. The first and second charge, New Service Start - No Field Activity Required is a proposed  
21 to decrease \$15.00 or 84.51% and the New Service Start – Field Activity Required charge  
22 is proposed to decrease \$8.00 or 33.33% to reflect a change in the amount of time required  
23 to perform the activity due to improved operational efficiencies and the implementation of  
24 self-service access provided to customers through EPE's webpage portal.

25 Improved operational efficiencies are also reflected in the proposed Returned  
26 Payment Charge, reducing the charge by \$6.00 or 21.43% and in the Out-of-Cycle Meter  
27 Reading Charge with a reduction of \$4.50 or 24%.

28  
29 Q. IS EPE PROPOSING TO DELETE ANY MISCELLANEOUS SERVICE CHARGES  
30 FROM SCHEDULE NO. 99?

31 A. Yes. The Company is proposing to eliminate two miscellaneous service charges currently

1 found in its Schedule No. 99: Non-Pay Reconnect Charge @ Meter – Same Day, and the  
2 Special Billing History Charge.

3 The Non-Pay Reconnect Charge @ Meter – Same Day is proposed for deletion, but  
4 its counterpart, Non-Pay Reconnect Charge @ Meter – Next Day will be retitled to exclude  
5 "– Next Day" and will be the charge for this type of activity that both of these charges were  
6 designed for. By redefining EPE crew's normal work hours, this "same day" activity can  
7 be performed at the regular, straight-time rate of pay of the "next day" activity.

8 The other charge proposed for deletion, Special Billing History, the process to  
9 produce billing history reports has been automated such that results can be obtained almost  
10 instantaneously. In all such requests, EPE informs customers about the online access they  
11 now have at their disposal that can provide them the usage and billing information history  
12 they are seeking. Very few instances require an EPE employee to manually produce billing  
13 history reports on behalf of a customer.

14  
15 Q. IS EPE PROPOSING TO ADD ANY MISCELLANEOUS SERVICE CHARGES TO  
16 SCHEDULE NO. 99?

17 A. Yes. The Company is proposing to add two new miscellaneous charges to Schedule  
18 No. 99: Energy Diversion with Damage Charge and No Access to Equipment Charge –  
19 Enhanced Field Activity Required.

20 The new Energy Diversion with Damage Charge is based on the Energy Diversion  
21 Charge, except an additional cost is added for the cost of a replacement meter. In effect,  
22 this new charge is an increase of \$180.00 from the current Energy Diversion Charge and  
23 is \$175.75 more than the proposed Energy Diversion Charge.

24 The new No Access to Equipment Charge – Enhanced Field Activity Required  
25 charge is based on the No Access to Equipment Charge – Field Activity Required charge,  
26 except an additional cost is added for those occurrences in which a lineman is required for  
27 the work to be accomplished. This new charge is an increase of \$35.25 from the current  
28 No Access to Meter Charge and \$18.50 more than the proposed No Access to Equipment  
29 Charge – Field Activity Required.

30  
31 Q. WHAT IS THE EXPECTED CHANGE IN REVENUE FROM MISCELLANEOUS



1 CHARGES AS A RESULT OF THE UPDATED CALCULATIONS?

2 A. EPE has calculated a reduction in miscellaneous charge revenue of nearly \$721 thousand  
3 because of the updated calculations, as shown in workpaper WP Q-3. Most of the reduction  
4 is due to operational efficiencies that EPE has implemented. For example, the combination  
5 of operational efficiency and self-service access provided to customers provides for a  
6 reduction in the New Service Start – Field Activity Required charge, thus revenue is  
7 reduced by almost \$535 thousand for this activity itself. Another example is the Non-Pay  
8 Reconnect Charge @ Meter – Same Day, by implementing staggered work hours, the  
9 activity of performing same day non-pay reconnections at the meter can be done at the  
10 regular, straight-time rate of pay instead of overtime-based pay. By redefining the business  
11 hours of this activity, the net change in revenue of this activity accounts for \$224 thousand  
12 in reduced charges to customers.

13  
14 **X. Other Rate Schedules**

15 Q. IS EPE SEEKING A CHANGE TO ANY OTHER RATE SCHEDULES?

16 A. Yes. Some rate schedules will be revised substantively while others will have minor  
17 changes. Other rate schedules are proposed to be eliminated while some rate schedules are  
18 added to EPE's tariff. Below is discussion of these changes.

19  
20 Q. PLEASE DESCRIBE SCHEDULE NO. 24A – GENERAL SERVICE TRANSITION  
21 RATE RIDER FOR CHARITABLE ORGANIZATIONS AND EPE'S PROPOSED  
22 CHANGES TO THIS SCHEDULE.

23 A. This rate schedule provided a maximum rate limiter for certain churches, synagogues, and  
24 other houses of worship and charitable organizations. The rate rider was applicable only to  
25 those customers currently served under Rate No. 24 and who were qualified for such  
26 service prior to January 1, 2011.

27 EPE proposes to delete this rate schedule because it expired in 2018.

28  
29 Q. PLEASE DESCRIBE SCHEDULE NO. 33 – ECONOMIC DEVELOPMENT RATE  
30 RIDER AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

31 A. The intent of this Economic Development Rate Rider ("EDR") rate schedule is to provide

1 EPE a vehicle through which it can encourage economic development throughout its Texas  
2 service area. The EDR is only available to customers with minimum monthly demand of  
3 500 kW and is capped at 150 MW at any one time of the total demand of the participating  
4 customers. Additionally, only the targeted sectors listed in the rate schedule can qualify  
5 for service under the EDR and are required to permanently increase local employment by  
6 a minimum of two full-time employees per 100 kW.

7 EPE is proposing several revisions to the rate schedule, most of which is to clarify  
8 or define the terms that it contains.  
9

10 Q. HOW MANY CUSTOMERS CURRENTLY RECEIVE SERVICE UNDER THE EDR  
11 RATE SCHEDULE?

12 A. None.  
13

14 Q. PLEASE DESCRIBE THE COGENERATION AND SMALL POWER PRODUCTION  
15 FACILITIES SCHEDULES AND EPE'S PROPOSED CHANGES TO THESE  
16 SCHEDULES.

17 A. As required by 18 C.F.R. § 292.305(b), EPE provides services to qualifying facilities under  
18 these tariff schedules:

- 19 • Schedule No. 45 – Supplementary Power, for energy and capacity by EPE in addition  
20 to the energy and capacity supplied by a qualifying facility. The supplementary power  
21 service rates are the retail rates applicable to a customer having power requirements  
22 equal to the supplementary power requirements of the qualifying facility.
- 23 • Schedule No. 46 – Maintenance Power, for energy and capacity supplied by EPE,  
24 during scheduled outages of a qualifying facility, to replace energy and capacity  
25 ordinarily supplied by the qualifying facility. The maintenance power service rates are  
26 the retail rates applicable to a customer absent its qualifying facility's generation. A  
27 demand ratchet, however, does not apply to this service.
- 28 • Schedule No. 47 – Back-up Power, for energy and capacity supplied by EPE during an  
29 unscheduled outage of a qualifying facility to replace energy and capacity ordinarily  
30 supplied by the qualifying facility. The back-up power service rates are the retail rates  
31 applicable to a customer absent its qualifying facility's generation. Demand ratchets or

1 power factor penalties, however, do not apply to this service.

- 2 • Schedule No. 51 – Interruptible Power, for energy and capacity supplied by EPE that
- 3 is subject to interruption by the Company under specified conditions. The interruptible
- 4 power service rates are the retail rates applicable to a customer absent its qualifying
- 5 facility's generation.

6

7 Q. WHAT CHANGES ARE PROPOSED FOR THE TARIFF SCHEDULES APPLICABLE

8 TO QUALIFYING FACILITIES?

9 A. EPE proposes to only revise the delivery service charges and interconnection charges, as

10 shown in Exhibit MC-6.

11

12 Q. HOW MANY CUSTOMERS CURRENTLY RECEIVE SERVICE UNDER THE

13 SUPPLEMENTARY POWER SERVICE, BACKUP POWER SERVICE,

14 MAINTENANCE POWER SERVICE OR INTERRUPTIBLE POWER SERVICE RATE

15 SCHEDULES?

16 A. Currently, one customer receiving service under the Supplementary Power Service, the

17 Backup Power Service, and the Maintenance Power Service schedules.

18

19 Q. PLEASE DESCRIBE SCHEDULE NO. 48 – NON-FIRM PURCHASED POWER

20 SERVICE FROM DISTRIBUTED GENERATORS, DISTRIBUTED RENEWABLE

21 GENERATORS, AND QUALIFYING FACILITIES AND EPE'S PROPOSED

22 CHANGES TO THIS SCHEDULE.

23 A. Schedule No. 48 provides for energy purchases by EPE from customers who operate

24 qualifying generation in parallel with EPE's system. A Standard Interconnection

25 Agreement is required.

26 The tariff provides for two alternative metering and energy payment options and

27 includes a monthly customer charge which varies with the energy payment option elected.

28 EPE proposes to add some clarifying language and to revise the interconnection

29 charges, as shown in Exhibit MC-6.

30

31 Q. PLEASE DESCRIBE SCHEDULE NO. 49 – STATE UNIVERSITY DISCOUNT RATE

1 RIDER AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

- 2 A. Schedule No. 49 is a rate schedule required by the PURA § 36.351. The schedule provides  
3 a 20% discount from the base charges of any four-year state university or upper-level  
4 institution.

5 Minor clarification language is proposed to be added to the rate schedule regarding  
6 what is considered a base charge that is included in determination of the discount and what  
7 is not.

- 8  
9 Q. PLEASE DESCRIBE SCHEDULE NO. 94 – SUPPLEMENTAL FRANCHISE  
10 SURCHARGE AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

- 11 A. Schedule No. 94 applies to the electric service and fees billed under the Company's rate  
12 schedules within the municipal limits of the City of El Paso ("City"). This tariff allowed  
13 EPE to recover and remit the additional franchise fees imposed by the amendment to the  
14 franchise agreement between EPE and the City over and above the franchise fees in place  
15 at the time of EPE's last base-rate proceeding, in Docket No. 46831.

16 The Test Year revenue requirements in this proceeding now include the increased  
17 percentage rate (5%) of the Street Rental Charge and, therefore, this schedule is proposed  
18 for elimination in this proceeding.

- 19  
20 Q. PLEASE DESCRIBE SCHEDULE NO. 95 – MILITARY BASE-RATE DISCOUNT  
21 AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

- 22 A. Schedule No. 95 is a rate schedule required by PURA § 36.354. The schedule provides a  
23 20% discount from the base charges of federal military bases.

24 Minor clarification language is proposed to be added to the rate schedule regarding  
25 what is considered a base charge that is included in determination of the discount and what  
26 is not.

- 27  
28 Q. PLEASE DESCRIBE SCHEDULE NO. FTRF UPDATE – FEDERAL TAX REFUND  
29 FACTOR UPDATE AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

- 30 A. Schedule No. FTRF Update applies to all customers taking service under a retail rate  
31 schedule except for the interruptible portion of those customers that are taking service

1 under Schedule No. 38 – Notice Interruptible Service. The intent of this schedule is to  
2 reduce customer rates to reflect the impact of the federal corporate tax rate reduction  
3 established in the Tax Cuts and Jobs Act of 2017 ("TCJA") on EPE's annual revenue  
4 requirement. Since its inception, an annual update of Schedule No. FTRF Update has been  
5 filed with the PUCT in Docket Nos. 49251<sup>28</sup> (2019), 50575<sup>29</sup> (2020), and 51826<sup>30</sup> (2021).  
6 The currently effective schedule provides a tax credit factor of 4.5515% which results in a  
7 reduction to the non-fuel base-rate charges on the customers' monthly bills. The applicable  
8 non-fuel base rates are those that were approved in EPE's last base rate case, Docket  
9 No. 46831. Pursuant to the Final Order in EPE's last base rate case, a reduction to non-fuel  
10 base-rate charges is to continue annually until the effective date of rates in EPE's next base  
11 rate case.

12 The rates set in this base rate case are based on income tax expense calculated using  
13 the lower federal income tax rate set by the TCJA and, therefore, there is no longer a need  
14 for Schedule No. FTRF Update. However, as discussed by EPE witness Prieto, EPE is  
15 proposing to return the unamortized accumulated deferred income taxes ("ADIT") relating  
16 to the TCJA from calendar years 2018 through 2021 to customers over a four-year period.  
17 EPE intends to repurpose Schedule No. FTRF Update as the tariff to accomplish this  
18 refund.

19 As discussed in the Direct Testimony of EPE witness Prieto, the amount of excess  
20 ADIT is \$2,438,763 which averages to \$609,691 per year. When grossed up for income  
21 taxes, revenue related taxes, and uncollectible expenses, the amount to return to customers  
22 is calculated to be \$830,360, which was then allocated to each rate class. EPE is proposing  
23 to refund this amount on a per kWh basis to customers taking service at secondary and  
24 primary voltage levels and on a monthly amount basis for customers taking service at  
25 transmission voltage. Please see Exhibit MC-8 for the calculations discussed here and the  
26 proposed Schedule No. FTRF Update included in the RFP Schedule Q-8.8 for the  
27 description of the applicability of the refund. In addition, EPE proposes that this tariff

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<sup>28</sup> *Application of El Paso Electric Company to Implement the First Updated Refund Tariff for Federal Income Tax Rate Decrease in Compliance with Docket No. 46831, Docket No. 49251, Order (Jun. 27, 2019).*

<sup>29</sup> *Application of El Paso Electric Company to Implement Second Updated Refund Tariff for Federal Income Tax Rate Decrease in Compliance with Docket No. 46831, Docket No. 50575, Order (Jul. 7, 2020).*

<sup>30</sup> *Application of El Paso Electric Company to Implement the Third Updated Refund Tariff for Federal Income Tax Rate Decrease in Compliance with Docket No. 46831, Docket No. 51826, Order (Pending).*

1 provision also be used to adjust rates should there be a change in the federal corporate  
2 income tax rate before EPE's next base-rate proceeding. If the federal corporate tax rate  
3 were to change after a final order in this proceeding, EPE proposes that it be required to  
4 make a filing within six months, at a minimum, to adjust this factor to account for the  
5 change in federal tax rate without the need for a full rate proceeding.  
6

7 Q. PLEASE DESCRIBE SCHEDULE NO. DCRF – DISTRIBUTION COST RECOVER  
8 FACTOR AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

9 A. Schedule No. DCRF provides interim recovery of the Company's investment in its  
10 distribution grid system, pursuant to the requirements of 16 TAC § 25.243. The Test Year  
11 revenue requirements in this proceeding now include all the distribution system investment  
12 and are embedded in the propose base rates.

13 EPE proposes to reset all values to zero shown in this schedule and include it in the  
14 RFP Schedule Q-8.8.  
15

16 Q. PLEASE DESCRIBE SCHEDULE NO. TCRF – TRANSMISSION COST RECOVER  
17 FACTOR AND EPE'S PROPOSED CHANGES TO THIS SCHEDULE.

18 A. Schedule No. TCRF provides interim recovery of the Company's investment in its  
19 transmission grid system, pursuant to the requirements of 16 TAC § 25.239. The Test Year  
20 revenue requirements in this proceeding now include all the transmission system  
21 investment and are embedded in the propose base rates.

22 EPE proposes to reset all values to zero shown in this schedule and include it in the  
23 RFP Schedule Q-8.8.  
24

25 Q. PLEASE DESCRIBE SCHEDULE NO. DG – INTERCONNECTION AND PARALLEL  
26 OPERATION OF DISTRIBUTED GENERATION AND EPE'S PROPOSED CHANGES  
27 TO THIS SCHEDULE.

28 A. Schedule No. DG is applicable to customers with facilities consisting of one or more on-site  
29 generating units (i.e., distributed generation) that operate in parallel with the Company's  
30 system. To qualify for this schedule, no more than 10 MW of a facility's capacity can be  
31 interconnected with the Company's system and the customer should not intend to sell

1 electricity in the wholesale energy market.

2 The only significant change was to make one section consistent with PURA  
3 regarding the limit to purchases of non-firm energy under Schedule No. 48.

4  
5 Q. CAN YOU DISCUSS THE PROPOSED SCHEDULE NO. COVID-19 – PROJECT  
6 NO. 50664 ASSET SURCHARGE?

7 A. As is discussed in the Direct Testimony of EPE witness Prieto, as allowed by the  
8 Commission's Order in Project No. 50664,<sup>31</sup> EPE is proposing to recover in this proceeding  
9 the expenses resulting from the COVID-19 pandemic. To achieve this, EPE is proposing  
10 Schedule No. COVID-19, which is included in the RFP Schedule Q-8.8.

11 A three-year amortization amount of the COVID-19 related expenses is included in  
12 EPE's cost of service as an adjustment to per book amount via Adjustment 11, which is  
13 discussed by EPE witness Borden. That amount was jurisdictionally allocated, with the  
14 Texas jurisdiction getting an allocation of \$2,196,060 of those expenses. EPE is proposing  
15 to surcharge this amount on a per kWh basis to customers taking service at secondary and  
16 primary voltage levels and on a monthly amount basis for customers taking service at  
17 transmission voltage. Please see Exhibit MC-9 for the calculations discussed here and the  
18 proposed Schedule No. COVID-19 included in the RFP Schedule No.-Q-8.8 for the  
19 description of the applicability of the surcharge.

20  
21 Q. WHICH RATE SCHEDULES IS EPE NOT PROPOSING ANY CHANGES TO?

22 A. EPE is submitting the following rate schedules as part of its entire tariff, but with no  
23 proposed changes to the language or rates of the currently effective rate schedules:

- 24 • Schedule No. 96 – Military Base Discount Recovery Factor;
- 25 • Schedule No. 98 FFF –Fixed Fuel Factor; and
- 26 • Schedule No. MRCF – Merger Rate Credit Factor

27  
28 **XI. Rules, Regulations, and Line Extension Policy**

29 Q. IS EPE SEEKING A CHANGE TO ANY OF EPE'S RULES, REGULATIONS, AND

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<sup>31</sup> *Issues Related to the State of Disaster for Coronavirus Disease 2019*, Project No. 50664, Order Related to Accrual of Regulatory Assets (Mar. 26, 2020).

1 LINE EXTENSION POLICY?

2 A. Yes, the line extension policy, which is included in Schedule Q-8.8 and Exhibit RCD-11.  
3 Refer to the direct testimony of EPE witness Robert C. Doyle for a detailed discussion of  
4 the line extension policy.  
5

6 **XII. Summary and Conclusion**

7 Q. PLEASE SUMMARIZE YOUR TESTIMONY.

8 A. In my testimony, I described the process by which billing determinants and revenues were  
9 adjusted to reflect normal, recurring operating conditions during the Test Year. This  
10 revenue adjustment process resulted in Test Year, total base-rate revenue of \$536,887,982  
11 for the Texas jurisdiction, an increase of \$4,357,844 from per book base revenue. The  
12 difference between this base revenue of \$536.9 million and the \$578.7 million result of  
13 EPE's cost-of-service analysis, as discussed in the Direct Testimony of EPE witness  
14 Hernandez, is the \$41.8 million base-rate revenue deficiency that is the basis of EPE's  
15 requested rate change in this proceeding.

16 In my testimony, I also support the allocation of that \$41.8 million base-rate  
17 revenue deficiency moderately amongst the retail rate classes and the non-firm service  
18 customers. Rate revenue increases are proposed for some rate classes while other rate  
19 classes are proposed to receive decreases. To reflect the impact of the COVID-19  
20 pandemic on customer consumption patterns, the change in rate revenue for certain classes  
21 was moderated by applying an upper limit (i.e., a "cap") or a lower limit (i.e., a "floor").

22 The proposed rates, which I support in my testimony, are set to recover each rate  
23 class's allocated revenue requirement as determined by EPE's CCOS and as adjusted for  
24 any limits placed on the change in revenue. The proposed rates will provide customers  
25 with an improved pricing structure that better reflects the differences and variations in  
26 electricity costs throughout the year, therefore, providing more accurate and effective price  
27 signals. The changes to EPE's pricing structures proposed in this case will allow customers  
28 to make economic decisions about their electric usage based on rates that more accurately  
29 reflect the underlying costs and that will provide economic incentives to conserve energy  
30 and potentially improve the utilization and load factor of EPE's electric system.



1           Finally, I discussed EPE's more significant proposals to revise the language of its  
2 rate schedules. I presented the lamp lighting cost of service and rate design and the  
3 revisions to the related street and private area lighting rate schedules. Finally, I discussed  
4 the update to the miscellaneous service charges that result in a decrease in the requested  
5 Other Operating Revenue of approximately \$721 thousand.  
6

7   Q.    IN YOUR OPINION, ARE THE BASE REVENUE ADJUSTMENTS DESCRIBED  
8        ABOVE FAIR AND REASONABLE?

9   A.    Yes, they are. The proposed adjustments are necessary to restate Test Year information at  
10       a level that reasonably represents sales, customers, demands, and revenues for the Test  
11       Year.  
12

13   Q.    ARE THE RATE LEVELS AND STRUCTURES PROPOSED BY EPE FAIR AND  
14        REASONABLY EXPECTED TO ACCOMPLISH EPE'S GOALS?

15   A.    Yes. EPE has proposed rate structures designed to accurately reflect cost of service and  
16       reduce inter-class and intra-class subsidies and provide customers with accurate price  
17       signals in order that they may make economically sound decisions regarding their electrical  
18       consumption. The rates proposed continue EPE's movement toward cost-based rates and  
19       TOD pricing structures and will contribute in the long-term to mitigating the expansion of  
20       consumption in peak demand periods, which may reduce system costs to the benefit of all  
21       customers in the future.  
22

23   Q.    DOES THIS CONCLUDE YOUR TESTIMONY?

24   A.    Yes, it does.

SCHEDULES SPONSORED BY M. CARRASCO

Schedule	Description	Sponsorship
N-1	DEMAND-SIDE MANAGEMENT PROGRAM STATUS	Sponsor
N-2.1	COSTS BY ACCOUNT NUMBER	Sponsor
N-2.2	COSTS BY TYPE OF EXPENDITURE	Sponsor
N-2.3	CAPITALIZATION	Sponsor
N-2.4	ADVERTISING	Sponsor
N-2.5	CONSULTING SERVICES	Sponsor
N-2.6	STUDIES AND RESEARCH	Sponsor
N-2.7	TEST YEAR ADJUSTMENTS	Sponsor
N-2.8	PRO-RATED OVERHEAD COSTS	Sponsor
N-2.9	HISTORICAL AND BUDGETED COSTS	Sponsor
N-2.10	ALLOCATION OF COSTS	Sponsor
N-3.1	PARTICIPATION	Sponsor
N-3.2	PEAK DEMAND AND ENERGY IMPACT	Sponsor
N-3.3	RATE YEAR IMPACT	Sponsor
N-3.4	IMPACT ON GENERATING FACILITIES	Sponsor
N-4.1	TEST YEAR STUDIES AND RESEARCH	Sponsor
N-4.2	CURRENT STUDIES AND RESEARCH	Sponsor
N-5	ENERGY EFFICIENCY PLAN UPDATES	Sponsor
N-6	ENERGY EFFICIENCY PLAN	Sponsor
O-1.1	TEST YEAR DATA BY RATE CLASS	Sponsor
O-1.2	MONTHLY DATA BY RATE CLASS	Sponsor
O-1.7	ADJUSTMENTS TO BILLING DEMAND	Sponsor
O-1.8	OPERATING STATISTICS NARRATIVE	Co-Sponsor
O-1.10	BREAK DOWN OF RATE CLASS SALES	Sponsor

SCHEDULES SPONSORED BY M. CARRASCO

O-3.1	NUMBER OF CUSTOMERS	Sponsor
O-3.2	CUSTOMER ADJUSTMENT METHODOLOGY	Sponsor
O-3.3	OTHER CUSTOMER ADJUSTMENT INFORMATION	Sponsor
O-4.1	kWh SALES AND kW DEMAND	Sponsor
O-4.2	REVENUE METHODOLOGIES	Sponsor
O-10.3	PRICE OF ELECTRICITY	Sponsor
Q-1	REVENUE SUMMARY (TEST YEAR)	Sponsor
Q-1.1	REVENUE SUMMARY (RATE YEAR)	Sponsor
Q-3	PROPOSED CHANGES IN MISCELLANEOUS CHARGES	Sponsor
Q-4.1	PRESENT AND PROPOSED RATE CLASSES	Sponsor
Q-4.2	JUSTIFICATION OF PROPOSED CHANGES	Sponsor
Q-6	JUSTIFICATION FOR CONSUMPTION LEVEL-BASED RATES	Sponsor
Q-7	PROOF OF REVENUE STATEMENT	Sponsor
Q-8.1	MARGINAL AND AVERAGE COST SCHEDULES	Sponsor
Q-8.2	EXPECTED ANNUAL LOAD DURATION CURVE	Sponsor
Q-8.3	REPRESENTATIVE MARGINAL AND AVERAGE ENERGY COSTS	Sponsor
Q-8.4	DIURNAL LOAD	Sponsor
Q-8.5	BILLING DETERMINANTS	Sponsor
Q-8.6	CONTRACT PRICES	Sponsor
Q-8.7	WHOLESALE TARIFFS	Sponsor
Q-8.8	TARIFF SCHEDULES	Sponsor
Q-8.9	BILL COMPARISONS	Sponsor

Line	Rate Description	Rate	Billing Determinant, As Adjusted		Schedule No. DCRF	\$	Schedule No. TCRF		\$
			kWh	kW					
			(Sch. O-4.1)	(Sch. O-1.7)					
1	Residential Service	01	2,478,851,326		\$ 0.00440	\$ 10,906,946	\$ 0.00138	\$ 3,420,815	
2	Small General Service	02	272,309,109		\$ 0.00546	1,486,808	\$ 0.00156	424,802	
3	Outdoor Recreational Lighting	07	3,676,526		\$ 0.01621	59,596	\$ 0.00006	221	
4	Governmental Street Lighting	08	36,054,763		\$ 0.00766	276,179	\$ 0.00001	361	
5	Traffic Signals	09	2,655,162		\$ 0.00107	2,841	\$ 0.00044	1,168	
6	Municipal Pumping TOU	11TOU	172,350,354		\$ 0.00254	437,770	\$ 0.00083	143,051	
7	Electrolytic Refining	15		90,000	\$ -	-	\$ 0.49	44,100	
8	Water Heating Rider	Rider	5,123,640		\$ 0.01397	71,577	\$ 0.00046	2,357	
9	Irrigation Service	22	3,840,029		\$ 0.00830	31,872	\$ 0.00138	5,299	
10	General Service	24		4,599,057	\$ 1.01	4,645,048	\$ 0.46	2,115,566	
11	Large Power Service (S/P) *	25		1,394,387	\$ 0.81	1,129,453	\$ 0.45	627,474	
12	Large Power Service (T) *	25		18,000	\$ -	-	\$ 0.45	8,100	
13	Petroleum Refinery Service	26		484,800	\$ -	-	\$ 0.45	218,160	
14	Area Lighting	28	26,829,319		\$ 0.01021	273,927	\$ 0.00003	805	
15	Electric Furnace	30		62,983	\$ -	-	\$ 0.42	26,453	
16	Military Reservation	31		552,000	\$ -	-	\$ 0.46	253,920	
17	Cotton Gin Service	34		5,904	\$ 2.34	13,815	\$ 0.02	118	
18	City and County Service	41		618,580	\$ 1.49	921,684	\$ 0.54	334,033	
	Total					<u>\$ 20,257,518</u>		<u>\$ 7,626,803</u>	

\* (S/P) indicates secondary and primary voltage, (T) indicates transmission voltage).

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
Texas Energy Efficiency Savings By Program and Month  
For The 2020 Program Year

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2020 TX Energy Efficiency Programs *		JAN 2020	FEB 2020	MAR 2020	APR 2020	MAY 2020	JUN 2020	JUL 2020	AUG 2020	SEP 2020	OCT 2020	NOV 2020	DEC 2020	Total
Residential	Residential Solutions MTP	-	73,225	29,370	73,390	123,357	172,016	99,544	182,068	99,657	164,991	3,379	198,383	1,219,380
	Texas Appliance Recycling MTP	-	49,632	49,632	75,576	51,888	43,992	55,272	65,424	71,064	46,248	42,864	68,808	620,400
	Living Wise® MTP	-	-	333,093	195,732	-	-	-	-	99,063	38,115	189,287	855,290	
	Hard-to-Reach Solutions MTP	-	-	2,461	48,101	47,018	61,094	66,910	136,868	136,821	336,220	58,869	408,466	1,302,829
	Residential Load Management MTP	-	-	-	-	-	-	-	-	199,386	61,798		628,683	889,867
	Residential Marketplace Pilot MTP	-	-	-	-	-	-	-	-	798,011	214,005		1,586,490	2,598,506
	Small Commercial Solutions MTP	-	22,979	-	194,736	201,506	268,671	216,614	180,526	339,829	317,227	382,508	800,972	2,925,568
	Large C&I Solutions MTP	-	418,084	604,585	1,421,262	625,208	358,935	395,216	108,367	1,026,639	441,205	841,764	8,778,617	15,019,882
	Texas SCORE MTP	-	-	-	-	39,748	30,405	387,666	366,388	243,254	283,149	557,492	3,289,099	5,197,201
	Commercial Load Management SOP	-	-	-	-	-	-	-	-	-	-	40,975	-	40,975
Total		-	563,920	1,019,141	2,008,796	1,088,725	935,113	1,221,222	1,039,641	1,917,264	2,685,499	2,241,770	15,948,806	30,669,898
	Residential Solutions MTP	-	6,102	8,549	14,665	24,945	39,280	47,575	62,747	71,052	84,801	85,083	101,615	546,414
	Texas Appliance Recycling MTP	-	4,136	8,272	14,570	18,894	22,560	27,166	32,618	38,540	42,394	45,966	51,700	306,816
	Living Wise® MTP	-	-	27,758	44,069	44,069	44,069	44,069	44,069	44,069	52,324	55,500	71,274	471,270
	Hard-to-Reach Solutions MTP	-	-	205	4,213	8,131	13,222	18,798	30,204	41,606	69,624	74,530	108,569	369,102
	Residential Load Management MTP	-	-	-	-	-	222,467	222,467	222,467	-	-	-	-	889,867
	Residential Marketplace Pilot MTP	-	-	-	-	-	-	-	-	-	66,501	84,335	216,542	367,378
	Small Commercial Solutions MTP	-	1,915	1,915	18,143	34,935	57,324	75,375	90,419	118,738	145,174	177,050	243,798	964,786
	Large C&I Solutions MTP	-	34,840	85,222	203,661	255,762	285,673	318,608	327,639	413,192	449,959	520,106	1,251,657	4,146,319
	Texas SCORE MTP	-	-	-	-	3,312	5,846	38,152	68,684	88,955	112,551	159,009	433,101	909,610
	Commercial Load Management SOP	-	-	-	-	-	10,244	10,244	10,244	10,244	-	-	-	40,975
Total		-	46,993	131,921	299,321	390,048	700,685	802,454	889,091	1,048,863	1,023,328	1,201,579	2,478,256	9,012,537
	Residential Solutions MTP	101,615	95,513	93,066	86,950	76,670	62,335	54,040	38,868	30,563	16,814	16,532	-	672,966
	Texas Appliance Recycling MTP	51,700	47,564	43,428	37,130	32,806	29,140	24,534	19,082	13,160	9,306	5,734	-	313,584
	Living Wise® MTP	71,274	71,274	43,516	27,205	27,205	27,205	27,205	27,205	27,205	18,950	15,774	-	384,018
	Hard-to-Reach Solutions MTP	108,569	108,569	108,364	104,356	100,438	95,347	89,771	78,365	66,963	38,945	34,039	-	933,726
	Residential Load Management MTP	-	-	-	-	-	-	-	-	-	-	-	-	-
	Residential Marketplace Pilot MTP	216,542	216,542	216,542	216,542	216,542	216,542	216,542	216,542	216,542	150,041	132,207	-	2,231,126
	Small Commercial Solutions MTP	243,797	241,882	241,882	225,654	208,862	186,473	168,422	153,378	125,059	98,623	66,747	(1)	1,960,778
	Large C&I Solutions MTP	1,251,657	1,216,817	1,166,435	1,047,996	995,895	965,984	933,049	924,018	838,465	801,698	731,551	-	10,873,565
	Texas SCORE MTP	433,100	433,100	433,100	433,100	429,788	427,254	394,948	364,416	344,145	320,549	274,091	(1)	4,287,590
	Commercial Load Management SOP	-	-	-	-	-	-	-	-	-	-	-	-	-
Total		2,478,254	2,431,261	2,346,333	2,178,933	2,088,206	2,010,280	1,908,511	1,821,874	1,662,102	1,454,926	1,276,675	(2)	21,657,353
Total		2,478,254	2,478,254	2,478,254	2,478,254	2,478,254	2,710,965	2,710,965	2,710,965	2,710,965	2,478,254	2,478,254	2,478,254	30,669,890

\* Source: 2021 Energy Efficiency Plan and Report, PUCT Project No. 51672.

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2020 TX Energy Efficiency Programs		Program Participation Energy Savings Reported Per Month												
Programs	Reported, but Unverified Annual Energy Savings (kWh)	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Residential Solutions MTP	1,219,380	-	6,102	8,549	14,665	24,945	39,280	47,575	62,747	71,052	84,801	85,083	101,615	546,414
Appliance Recycling MTP	620,400	-	4,136	8,272	14,570	18,894	22,560	27,166	32,618	38,540	42,394	45,966	51,700	306,816
Living Wise® MTP	855,288	-	-	27,758	44,069	44,069	44,069	44,069	44,069	44,069	52,324	55,500	71,274	471,270
Hard-to-Reach Solutions MTP	1,302,828	-	-	205	4,213	8,131	13,222	18,798	30,204	41,606	69,624	74,530	108,569	369,102
Residential Load Management MTP	889,867	-	-	-	-	-	222,467	222,467	222,467	222,467	-	-	-	889,867
Residential Marketplace Pilot MTP	2,598,504	-	-	-	-	-	-	-	-	-	66,501	84,335	216,542	367,378
Small Commercial Solutions MTP	2,925,564	-	1,915	1,915	18,143	34,935	57,324	75,375	90,419	118,738	145,174	177,050	243,798	964,786
Large C&I Solutions MTP	15,019,884	-	34,840	85,222	203,661	255,762	285,673	318,608	327,639	413,192	449,959	520,106	1,251,657	4,146,319
Texas SCORE MTP	5,197,200	-	-	-	-	3,312	5,846	38,152	68,684	88,955	112,551	159,009	433,101	909,610
Load Management SOP	40,975	-	-	-	-	-	10,244	10,244	10,244	10,244	-	-	-	40,975
Demand Response Pilot Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	30,669,890	-	46,993	131,921	299,321	390,048	700,685	802,454	889,091	1,048,863	1,023,328	1,201,579	2,478,256	9,012,537
Annualization Adjustment		2,478,254	2,431,261	2,346,333	2,178,933	2,088,206	2,010,280	1,908,511	1,821,874	1,662,102	1,454,926	1,276,675	(2)	21,657,353
Full Participation Energy Savings Per Month		2,478,254	2,478,254	2,478,254	2,478,254	2,478,254	2,710,965	2,710,965	2,710,965	2,710,965	2,478,254	2,478,254	2,478,254	30,669,890

2020 Energy Efficiency Program Annualization Adjustment Per Month														
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Programs	kWh Savings @ Full	1	2	3	4	5	6	7	8	9	10	11	12	Total
Residential Solutions MTP	101,615	101,615	95,513	93,066	86,350	76,670	62,335	54,040	38,868	30,563	16,814	16,532	-	672,966
Texas Appliance Recycling MTP	51,700	51,700	47,564	43,428	37,130	32,806	29,140	24,534	19,082	13,160	9,306	5,734	-	313,584
Living Wise® MTP	71,274	71,274	71,274	43,516	27,205	27,205	27,205	27,205	27,205	27,205	18,950	15,774	-	384,018
Hard-to-Reach Solutions MTP	108,569	108,569	108,569	108,364	104,356	100,438	95,347	89,771	78,365	66,963	38,945	34,039	-	933,726
Residential Load Management MTP	222,467	-	-	-	-	-	-	-	-	-	-	-	-	-
Residential Marketplace Pilot MTP	216,542	216,542	216,542	216,542	216,342	216,542	216,542	216,542	216,542	216,542	150,041	132,207	-	2,231,126
Small Commercial Solutions MTP	243,797	243,797	241,882	241,882	225,354	208,862	186,473	168,422	153,378	125,059	98,623	66,747	(1)	1,960,778
Large C&I Solutions MTP	1,251,657	1,251,657	1,216,817	1,166,435	1,047,396	995,895	965,984	933,049	924,018	838,465	801,698	731,551	-	10,873,565
Texas SCORE MTP	433,100	433,100	433,100	433,100	433,100	429,788	427,254	394,948	364,416	344,145	320,549	274,091	(1)	4,287,590
Commercial Load Management SOP	10,244	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,710,965</b>	<b>2,478,254</b>	<b>2,431,261</b>	<b>2,346,333</b>	<b>2,178,333</b>	<b>2,088,206</b>	<b>2,010,280</b>	<b>1,908,511</b>	<b>1,821,874</b>	<b>1,662,102</b>	<b>1,454,926</b>	<b>1,276,675</b>	<b>(2)</b>	<b>21,657,353</b>
<b>Residential and Demand Response Pilot Programs Expected kWh Savings Allocation</b>														
<b>Adjustment To:</b>	<b>Rate</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total</b>
Residential	1	549,700	539,462	504,916	472,183	453,661	430,569	412,092	380,062	354,433	234,056	204,286	-	4,535,420
<b>Small Commercial Solutions MTP Expected kWh Savings Allocation</b>														
<b>Adjustment To (Secondary Voltage):</b>	<b>Rate</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total</b>
Small General Service	2	39,582	39,271	39,271	36,537	33,910	30,275	27,344	24,902	20,304	16,012	10,837	-	318,345
General Service	24	204,215	202,611	202,611	189,017	174,952	156,198	141,078	128,476	104,755	82,611	55,910	(1)	1,642,433
		243,797	241,882	241,882	225,554	208,862	186,473	168,422	153,378	125,059	98,623	66,747	(1)	1,960,778
<b>Large C&amp;I Solutions MTP Expected kWh Savings Allocation</b>														
<b>Adjustment To (Secondary Voltage):</b>	<b>Rate</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total</b>
Small General Service	2	25,449	24,741	23,717	21,308	20,249	19,641	18,971	18,788	17,048	16,301	14,874	-	221,087
Irrigation Service	22	11,352	11,036	10,579	9,305	9,032	8,761	8,462	8,381	7,605	7,271	6,635	-	98,619
General Service	24	744,121	723,408	693,456	623,043	592,068	574,286	554,706	549,337	498,475	476,616	434,913	-	6,464,428
Large Power Service	25	470,735	457,632	438,684	394,140	374,545	363,296	350,910	347,513	315,338	301,510	275,128	-	4,089,431
		1,251,657	1,216,817	1,166,435	1,047,396	995,895	965,984	933,049	924,018	838,465	801,698	731,551	-	10,873,565
<b>Texas SCORE MTP Expected kWh Savings Allocation</b>														
<b>Adjustment To (Secondary Voltage):</b>	<b>Rate</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total</b>
Small General Service	2	52,368	52,368	52,368	52,368	51,968	51,662	47,755	44,063	41,612	38,759	33,142	(0)	518,435
Irrigation Service	22	7,199	7,199	7,199	7,199	7,144	7,102	6,565	6,057	5,720	5,328	4,556	(0)	71,269
General Service	24	56,774	56,774	56,774	56,774	56,340	56,008	51,773	47,771	45,113	42,020	35,930	(0)	562,053
Large Power Service	25	55,636	55,636	55,636	55,636	55,211	54,885	50,735	46,813	44,209	41,178	35,210	-	550,785
City / County Service	41	261,122	261,122	261,122	261,122	259,125	257,597	238,120	219,711	207,490	193,263	165,253	(1)	2,585,047
		433,100	433,100	433,100	433,100	429,788	427,254	394,948	364,416	344,145	320,549	274,091	(1)	4,287,589
<b>Total</b>		<b>2,478,253</b>	<b>2,431,261</b>	<b>2,346,333</b>	<b>2,178,932</b>	<b>2,088,206</b>	<b>2,010,280</b>	<b>1,908,511</b>	<b>1,821,874</b>	<b>1,662,102</b>	<b>1,454,927</b>	<b>1,276,675</b>	<b>(2)</b>	<b>21,657,352</b>
<b>Totals Expected kWh Savings Allocation</b>														
<b>Adjustment To (Secondary Voltage):</b>	<b>Rate</b>	<b>Jan</b>	<b>Feb</b>	<b>Mar</b>	<b>Apr</b>	<b>May</b>	<b>Jun</b>	<b>Jul</b>	<b>Aug</b>	<b>Sep</b>	<b>Oct</b>	<b>Nov</b>	<b>Dec</b>	<b>Total</b>
Residential	1	549,700	539,462	504,916	472,183	453,661	430,569	412,092	380,062	354,433	234,056	204,286	-	4,535,420
Small General Service	2	117,399	116,380	115,356	110,313	106,127	101,578	94,070	87,753	78,964	71,072	58,853	(0)	1,057,867
Irrigation Service	22	18,551	18,235	17,778	16,704	16,176	15,863	15,027	14,438	13,325	12,599	11,191	(0)	169,888
General Service	24	1,005,110	982,794	952,841	868,834	823,360	786,492	747,557	725,583	648,343	601,248	526,753	(1)	8,668,914
Large Power Service	25	526,371	513,268	494,320	449,776	429,756	418,181	401,645	394,326	359,547	342,688	310,338	-	4,640,216
City / County Service	41	261,122	261,122	261,122	261,122	259,125	257,597	238,120	219,711	207,490	193,263	165,253	(1)	2,585,047
		<b>2,478,253</b>	<b>2,431,261</b>	<b>2,346,333</b>	<b>2,178,932</b>	<b>2,088,206</b>	<b>2,010,280</b>	<b>1,908,511</b>	<b>1,821,874</b>	<b>1,662,102</b>	<b>1,454,927</b>	<b>1,276,675</b>	<b>(2)</b>	<b>21,657,352</b>

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
Customer Incentives - Texas Energy Efficiency Expenditures  
2020 Program Year

EXHIBIT MC-3  
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Sum of Customer Incentives Program	TXRT01	TXRT02	TXRT22	TXRT24	TXRT25	TXRT41	TOTAL
Small Commercial Solutions MTP	\$ -	\$ 48,696.00	\$ -	\$ 251,236.00	\$ -	\$ -	\$ 299,932.00
Large C&I Solutions MTP	-	17,599.20	7,850.40	514,588.56	325,531.44	-	865,569.60
Texas SCORE MTP	-	34,567.68	4,752.00	37,476.00	36,724.80	172,363.20	285,883.68
Commercial Load Management SOP	-	-	-	23,200.80	400,553.28	-	423,754.08
Residential Solutions MTP	231,926.40	-	-	-	-	-	231,926.40
Living Wise® MTP	179,993.75	-	-	-	-	-	179,993.75
Texas Appliance Recycling MTP	27,500.00	-	-	-	-	-	27,500.00
Residential Marketplace Pilot MTP	36,418.52	-	-	-	-	-	36,418.52
Residential Load Management MTP	126,900.00	-	-	-	-	-	126,900.00
Hard-To-Reach Solutions MTP	381,619.94	-	-	-	-	-	381,619.94
	<u>\$ 984,358.61</u>	<u>\$ 100,862.88</u>	<u>\$ 12,602.40</u>	<u>\$ 826,501.36</u>	<u>\$ 762,809.52</u>	<u>\$ 172,363.20</u>	<u>\$ 2,859,497.97</u>

Percentage of Incentive:

Small Commercial Solutions MTP	-	0.16	-	0.84	-	-	1.00
Large C&I Solutions MTP	-	0.02	0.01	0.59	0.38	-	1.00
Texas SCORE MTP	-	0.12	0.02	0.13	0.13	0.60	1.00
Commercial Load Management SOP	-	-	-	0.05	0.95	-	1.00

EXHIBIT MC-3  
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Line	Description	Total Texas	R01-Residential	R02-Small Gen Serv	R07-Rec Light	R08-Street Light	R09-Traffic Signs	R10-TOU-Muni Pump	R15-Elec Ref	R22-Irrig Serv	R24-Gen Serv	R25-Laras Power	R26-Petroleum Ref	R28-P Area Light	R30-Elec Furnace	R31-Mk Reserv	R34-Cotton Gin	R41-Cty/Cnty	RWH-Water Heating
<b>1 DEMAND COMPONENTS</b>																			
2	Dem Production	\$273,171,156	\$149,477,307	\$13,186,355	\$79,537	\$656,720	\$46,453	\$4,450,493	\$1,460,554	\$255,986	\$56,926,616	\$18,806,390	\$7,982,150	\$485,241	\$1,033,584	\$9,700,783	\$31,220	\$8,444,199	\$145,566
3	Dem Transmission	60,924,311	34,148,096	3,154,658	26,430	26,265	8,975	974,643	331,648	55,518	12,112,785	3,972,448	1,831,312	19,614	233,405	2,182,352	5,771	1,783,899	55,512
4	Dem Dist LD	37,860,012	22,863,634	2,043,618	125,272	208,840	4,924	811,003	0	46,945	7,840,630	2,340,696	0	157,044	0	0	35,308	1,273,753	108,345
5	Dem Dist PTF Pnm	12,735,162	7,678,070	676,659	42,919	68,182	1,614	276,379	0	16,252	2,658,638	785,087	0	51,259	0	0	12,175	433,530	34,388
6	Dem Dist PTF Sec	7,637,294	5,024,863	416,154	19,349	32,064	783	145,826	0	11,312	1,369,062	332,040	0	24,145	0	0	5,486	201,206	26,005
7	Dem Dist OH Pnm	12,202,763	7,357,008	649,790	40,907	65,511	1,557	264,424	0	15,507	2,545,947	753,400	0	49,222	0	0	11,596	414,925	32,872
8	Dem Dist OH Sec	1,591,269	1,049,981	87,232	4,043	6,750	166	30,497	0	2,353	286,526	69,961	0	5,063	0	0	1,145	42,200	5,432
9	Dem Dist UG Pnm	21,912,618	13,073,919	1,140,084	79,109	118,598	2,716	489,265	0	28,281	4,658,830	1,380,525	0	88,930	0	0	22,538	770,214	59,808
10	Dem Dist UG Sec	6,741,374	4,510,944	364,670	17,256	26,805	639	128,906	0	10,462	1,187,202	272,509	0	20,130	0	0	4,918	172,369	24,534
11	Dem Dist Tran Pnm	11,911,289	6,950,234	590,353	47,237	65,868	1,435	281,112	0	15,922	2,638,062	784,407	0	49,117	0	0	13,614	445,184	28,714
12	Dem Dist Tran Sec	9,638,312	6,619,034	502,041	25,444	35,446	790	188,173	0	16,165	1,685,525	354,999	0	26,438	0	0	7,386	242,467	34,404
13		\$456,295,758	\$258,653,988	\$22,611,614	\$507,503	\$1,311,060	\$70,052	\$8,040,722	\$1,702,202	\$474,703	\$93,908,834	\$28,854,460	\$9,813,482	\$976,222	\$1,285,989	\$11,883,135	\$151,156	\$14,223,978	\$555,670
<b>15 ENERGY COMPONENTS</b>																			
16	Energy Other	\$64,110,397	\$28,959,425	\$3,105,321	\$44,796	\$381,735	\$20,186	\$1,684,636	\$444,839	\$44,493	\$14,806,802	\$5,984,693	\$3,126,506	\$283,684	\$239,100	\$2,891,195	\$7,036	\$2,005,666	\$70,283
17	Fuel	0	0	0	(0)	0	0	0	(0)	(0)	(0)	0	0	0	0	0	(0)	0	(0)
18		\$64,110,397	\$28,959,425	\$3,105,321	\$44,796	\$381,735	\$20,186	\$1,684,636	\$444,839	\$44,493	\$14,806,802	\$5,984,693	\$3,126,506	\$283,684	\$239,100	\$2,891,195	\$17,036	\$2,005,666	\$70,283
<b>20 CUSTOMER COMPONENTS</b>																			
21	Cust Other	\$1,750,909	\$1,465,794	\$132,176	\$842	\$687	\$192	\$1,516	\$4	\$900	\$130,414	\$15,303	\$4	\$4,921	\$4	\$4	\$178	\$3,207	\$764
22	Cust Deposits	(597,528)	(499,888)	(45,645)	(417)	(284)	(95)	(2,708)	(59)	(311)	(33,326)	(8,038)	(286)	(1,458)	(120)	(262)	(36)	(4,545)	(151)
23	Cust 369-Servs	3,561,752	2,793,053	259,864	7,965	0	522	26,492	0	2,010	359,563	52,604	0	7,239	0	0	491	46,777	5,171
24	Cust 370-Ms	13,232,044	9,375,445	945,963	22,079	0	1,730	171,459	177	12,385	1,827,061	509,657	1,032	419	203	1,249	4,834	257,552	100,789
25	Cust 371-Install	1,303,439	0	0	0	0	0	0	0	0	0	0	0	1,303,439	0	0	0	0	0
26	Cust 373-Str Light	1,367,456	0	0	0	1,367,456	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Cust 902-M Read	4,485,677	3,348,798	369,709	4,794	0	508	41,830	57	3,583	483,131	129,685	319	0	58	380	701	67,833	34,290
28	Cust 903-C R C	29,015,611	22,149,359	2,559,081	29,034	18,133	5,525	233,559	86	21,167	2,755,438	738,350	206	68,605	85	231	3,825	389,863	42,964
29		\$54,125,262	\$38,632,461	\$4,221,248	\$64,298	\$1,385,993	\$8,383	\$472,148	\$265	\$39,734	\$5,522,311	\$1,437,541	\$1,276	\$1,383,168	\$220	\$1,602	\$9,992	\$760,786	\$183,826
30																			
31	TOTAL DEC	\$574,531,417	\$326,245,874	\$30,138,183	\$616,597	\$3,078,789	\$98,620	\$10,197,506	\$2,237,306	\$558,931	\$114,237,948	\$37,276,694	\$12,941,244	\$2,643,075	\$1,506,318	\$14,775,932	\$176,184	\$16,990,428	\$808,787
32	TOTAL DEMAND AND ENERGY COMPONENTS	\$520,406,155	\$287,613,413	\$25,916,935	\$552,299	\$1,692,795	\$90,238	\$9,725,358	\$2,237,042	\$519,196	\$108,715,637	\$35,839,153	\$12,939,968	\$1,259,907	\$1,506,089	\$14,774,331	\$168,192	\$16,229,642	\$625,962
33																			
34	KWh	5,915,790,076	2,478,851,326	272,309,109	3,676,526	38,054,763	2,855,182	172,350,354	42,804,774	3,840,029	1,450,801,644	611,107,048	314,641,719	26,829,319	21,568,632	278,539,097	1,596,380	193,240,554	5,123,640
35	KW	7,825,711	0	0	0	0	0	0	90,000	0	4,599,057	1,412,387	484,800	0	62,983	552,000	5,904	618,680	0
36	Customer	4,065,180	3,615,636	328,728	2,532	2,148	600	4,824	12	1,728	87,516	1,320	12	9,852	12	12	24	10,152	72

Line	Description	Total Texas	R01-Residential	R02-Small Gen Serv	R07-Rec Light	R08-Street Light	R09-Traffic Stans	R11TOU-Muni Pump	R15-Elec Ref	R22-Imc Serv	R24-Gen Serv	R25-Large Power	R26-Petroleum Ref	R28-P Area Light	R30-Elec Furnace	R31-Mli Reserv	R34-Cotton Gin	R41-Clt/Cnty	RWH-Water Heating
<b>1 DEMAND COMPONENTS (\$/kWh)</b>																			
2	Dem Production	\$0 046177	\$0 060301	\$0 048424	\$0 021634	\$0 018215	\$0 017495	\$0 025822	\$0 034281	\$0 066663	\$0 039238	\$0 030778	\$0 025369	\$0 018088	\$0 047921	\$0 034827	\$0 019557	\$0 043698	\$0 028411
3	Dem Transmission	0 010299	0 013776	0 011585	0 007189	0 000728	0 003380	0 005855	0 007784	0 014458	0 008349	0 006500	0 005820	0 000731	0 010821	0 007835	0 003615	0 009231	0 010834
4	Dem Dist LD	0 006400	0 009223	0 007505	0 034073	0 005792	0 001855	0 004706	0 000000	0 012225	0 005404	0 003830	0 000000	0 005853	0 000000	0 000000	0 022118	0 005862	0 021146
5	Dem Dist PTF Prim	0 002153	0 003597	0 002485	0 011674	0 000181	0 000608	0 001604	0 000000	0 004232	0 001833	0 001285	0 000000	0 001911	0 000000	0 000000	0 007628	0 002243	0 006712
6	Dem Dist PTF Sec	0 001286	0 002027	0 001528	0 005263	0 000589	0 000295	0 000846	0 000000	0 002946	0 000943	0 000543	0 000000	0 000900	0 000000	0 000000	0 003436	0 001041	0 005075
7	Dem Dist OH Pnm	0 002063	0 002968	0 002396	0 011127	0 001817	0 005586	0 001534	0 000000	0 004038	0 001755	0 001233	0 000000	0 001835	0 000000	0 000000	0 007264	0 002147	0 006435
8	Dem Dist OH Sec	0 000269	0 000424	0 000320	0 001100	0 000167	0 000062	0 000177	0 000000	0 000613	0 000197	0 000114	0 000000	0 000189	0 000000	0 000000	0 000717	0 000218	0 001060
9	Dem Dist UG Pnm	0 003704	0 005274	0 004187	0 021517	0 003289	0 001023	0 002839	0 000000	0 007365	0 003211	0 002259	0 000000	0 003315	0 000000	0 000000	0 014118	0 003986	0 011673
10	Dem Dist UG Sec	0 001140	0 001820	0 001339	0 004693	0 000743	0 000241	0 000748	0 000000	0 002724	0 000818	0 000446	0 000000	0 000750	0 000000	0 000000	0 003081	0 000892	0 004788
11	Dem Dist Tran Prim	0 002013	0 002804	0 002166	0 012848	0 001827	0 000540	0 001631	0 000000	0 004146	0 001818	0 001284	0 000000	0 001831	0 000000	0 000000	0 008528	0 002304	0 005604
12	Dem Dist Tran Sec	0 001629	0 002630	0 001844	0 006921	0 000983	0 000298	0 001092	0 000000	0 004210	0 001162	0 000581	0 000000	0 000985	0 000000	0 000000	0 004626	0 001255	0 006715
13		\$0 077132	\$0 104344	\$0 083771	\$0 138039	\$0 036363	\$0 026383	\$0 046653	\$0 042066	\$0 123620	\$0 064729	\$0 048853	\$0 031189	\$0 036386	\$0 058742	\$0 042682	\$0 084687	\$0 073608	\$0 106454
<b>15 DEMAND COMPONENTS (\$/kWh)</b>																			
16	Dem Production	\$34 907	\$0 000	\$0 000	\$0 000	\$0 000	\$0 000	\$0 000	\$16 228	\$0 000	\$12 378	\$13 317	\$16 465	\$0 000	\$16 411	\$17 574	\$5 288	\$13 651	\$0 000
17	Dem Transmission	7 785	0 000	0 000	0 000	0 000	0 000	0 000	3 685	0 000	2 634	2 813	3 777	0 000	3 706	3 954	0 977	2 884	0 000
18	Dem Dist LD	4 838	0 000	0 000	0 000	0 000	0 000	0 000	0 960	0 000	1 705	1 657	0 000	0 000	0 000	0 000	5 980	2 059	0 000
19	Dem Dist PTF Prim	1 627	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 578	0 558	0 000	0 000	0 000	0 000	2 062	0 701	0 000
20	Dem Dist PTF Sec	0 972	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 297	0 235	0 000	0 000	0 000	0 000	0 929	0 325	0 000
21	Dem Dist OH Pnm	1 559	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 554	0 533	0 000	0 000	0 000	0 000	1 964	0 671	0 000
22	Dem Dist OH Sec	0 203	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 062	0 050	0 000	0 000	0 000	0 000	0 194	0 068	0 000
23	Dem Dist UG Pnm	2 800	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	1 013	0 977	0 000	0 000	0 000	0 000	3 817	1 245	0 000
24	Dem Dist UG Sec	0 861	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 258	0 193	0 000	0 000	0 000	0 000	0 833	0 279	0 000
25	Dem Dist Tran Prim	1 522	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 574	0 555	0 000	0 000	0 000	0 000	2 306	0 720	0 000
26	Dem Dist Tran Sec	1 232	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 365	0 251	0 000	0 000	0 000	0 000	1 251	0 392	0 000
27		\$58 307	\$0 000	\$0 000	\$0 000	\$0 000	\$0 000	\$0 000	\$19 913	\$0 000	\$20 419	\$21 138	\$20 242	\$0 000	\$20 116	\$21 527	\$25 602	\$22 995	\$0 000
<b>29 ENERGY COMPONENTS (\$/kWh)</b>																			
30	Energy Other	\$0 0108372	\$0 0116826	\$0 0114037	\$0 0121843	\$0 0105876	\$0 0076028	\$0 0097745	\$0 0104411	\$0 0115868	\$0 0102059	\$0 0097932	\$0 0099367	\$0 0105737	\$0 0110855	\$0 0103799	\$0 0106715	\$0 0103791	\$0 0137173
31	Fuel	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000	0 0000000
32		\$0 0108372	\$0 0116826	\$0 0114037	\$0 0121843	\$0 0105876	\$0 0076028	\$0 0097745	\$0 0104411	\$0 0115868	\$0 0102059	\$0 0097932	\$0 0099367	\$0 0105737	\$0 0110855	\$0 0103799	\$0 0106715	\$0 0103791	\$0 0137173
<b>34 CUSTOMER COMPONENTS (\$/ANNUAL CUSTOMERS)</b>																			
35	Cust Other	\$0 432	\$0 405	\$0 402	\$0 333	\$0 320	\$0 320	\$0 314	\$0 320	\$0 521	\$1 490	\$11 593	\$0 319	\$0 500	\$0 320	\$0 319	\$7 404	\$0 316	\$10 610
36	Cust Deposits	(0 147)	(0 138)	(0 139)	(0 165)	(0 132)	(0 158)	(0 561)	(4 887)	(0 180)	(0 381)	(6 090)	(23 822)	(0 148)	(10 031)	(21 858)	(1 494)	(0 446)	(2 103)
37	Cust 369-Servs	0 876	0 772	0 791	3 146	0 000	0 870	5 492	0 000	1 163	4 109	39 851	0 000	0 735	0 000	0 000	20 465	4 608	71 815
38	Cust 370-Ms	3 255	2 593	2 878	8 720	0 000	2 884	35 543	14 741	7 167	20 877	386 089	85 988	0 043	16 901	104 047	201 397	25 370	1,399 846
39	Cust 371-Install	0 321	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	132 302	0 000	0 000	0 000	0 000	0 000
40	Cust 373-Str Light	0 336	0 000	0 000	0 000	636 818	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000	0 000
41	Cust 902-M Read	1 103	0 926	1 125	1 893	0 000	0 847	8 671	4 740	2 074	5 520	98 246	26 617	0 000	4 806	31 686	29 221	6 682	476 251
42	Cust 903-C R C	7 138	6 126	7 785	11 467	8 442	9 208	48 416	7 159	12 250	31 485	559 356	17 203	6 964	7 119	19 283	159 358	38 412	596 717
43		\$13 314	\$10 685	\$12 841	\$25 394	\$645 248	\$13 971	\$97 875	\$22 072	\$22 994	\$63 101	\$1,089 046	\$106 305	\$140 395	\$19 116	\$133 477	\$416 352	\$74 940	\$2,553 137

Line	Description	Total Texas	R01-Residential	R02-Small Gen Serv	R07-Rec Light	R08-Street Light	R09-Traffic Signs	R11-TOU-Muni Pumps	R15-Elec Ref	R22-Inst Serv	R24-Gen Serv	R25-Large Power	R26-Petroleum Ref	R28-P Area Light	R30-Elec Furnace	R31-Md Reserv	R34-Cotton Gin	R41-City/Cnty	RWH-Water Heating
1	DEC COMPONENTS																		
2	PRODUCTION	\$273,171,166	\$149,477,307	\$113,166,355	\$79,537	\$656,720	\$46,453	\$4,450,493	\$1,460,554	\$255,966	\$56,926,616	\$18,808,390	\$7,982,190	\$495,241	\$1,033,584	\$9,700,763	\$31,220	\$8,444,199	\$145,566
3	TRANSMISSION	60,924,311	34,149,096	3,154,658	26,430	26,265	8,975	974,643	331,648	55,518	12,112,765	3,972,448	1,831,312	19,614	233,405	2,182,352	5,771	1,783,899	55,512
4	DISTRIBUTION	122,200,292	75,027,585	6,470,807	401,535	628,075	14,624	2,615,586	0	163,199	24,869,453	7,073,623	0	471,368	0	0	114,155	3,995,878	354,802
5	TOTAL DEMAND	\$456,295,758	\$258,653,988	\$22,811,614	\$507,503	\$1,311,060	\$70,052	\$8,040,722	\$1,792,202	\$474,700	\$93,908,834	\$29,854,460	\$9,813,462	\$976,222	\$1,266,969	\$11,683,135	\$151,156	\$14,223,976	\$555,679
6	TOTAL ENERGY	64,110,397	28,959,425	3,105,321	44,796	381,735	20,186	1,684,636	444,839	44,493	14,806,802	5,984,693	3,126,506	283,684	239,100	2,891,195	17,036	2,005,666	70,283
7	TOTAL CUSTOMER	\$4,125,262	\$8,632,461	\$4,221,248	\$4,298	\$1,385,993	\$,383	\$72,148	\$255	\$9,734	\$,522,311	\$1,437,541	\$,276	\$,383,168	\$,229	\$,1602	\$,992	\$60,796	\$183,626
8	TOTAL DEC COMPONENTS	\$574,531,417	\$326,245,874	\$30,138,183	\$616,597	\$3,078,789	\$96,620	\$10,197,506	\$2,237,306	\$558,931	\$114,237,948	\$37,276,694	\$12,941,244	\$2,643,075	\$1,506,318	\$14,775,932	\$178,184	\$16,990,428	\$809,787
9	COVID19 RIDER REVENUE <sup>1</sup>	2,196,060	1,341,904	136,838	2,596	15,014	370	34,075	6,908	1,993	377,654	120,017	40,602	6,625	4,313	45,664	616	55,631	5,239
10	NON-FIRM REVENUE <sup>2</sup> INCREASE @ SYSTEM AVERAGE	325,136	179,565	15,448	0	0	42	5,183	1,684	315	68,706	22,343	9,006	0	1,116	11,369	4	10,274	83
11	NET TOTAL DEC COMPONENTS	\$572,010,221	\$324,724,406	\$29,985,897	\$613,998	\$3,063,775	\$96,208	\$10,158,249	\$2,228,715	\$556,623	\$113,791,588	\$37,134,334	\$12,891,636	\$2,636,450	\$1,500,889	\$14,718,900	\$177,564	\$16,924,524	\$804,466
12	BASE RATE REVENUE AT PRESENT RATES (From P-1.4)	\$532,713,639	\$273,638,830	\$33,319,685	\$462,980	\$4,046,620	\$96,204	\$10,102,350	\$1,830,063	\$423,413	\$125,005,740	\$35,955,664	\$10,964,770	\$2,932,614	\$1,191,760	\$13,009,892	\$132,972	\$19,126,500	\$474,582
13	% NON-FUEL INCREASE AT NET FULL COST	7.38%	18.67%	-10.01%	32.62%	-24.29%	3.16%	0.55%	21.78%	31.46%	-8.97%	3.28%	17.57%	-10.10%	25.94%	13.14%	33.53%	-11.51%	89.51%
14	Capex Level <sup>3</sup>	2	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0	1	2
15	CAPPED INCREASE / FLOOR DECREASE		11.07%	-5.00%	32.62%	-24.29%	3.16%	0.55%	21.78%	31.46%	-4.49%	3.28%	17.57%	-10.10%	25.94%	13.14%	33.53%	-5.76%	11.07%
16	REV REQ. AT CAPPED INCREASE / FLOOR DECREASE	\$ 599,300,424	\$ 303,917,022	\$ 31,652,791	\$ 613,998	\$ 3,063,775	\$ 96,208	\$ 10,158,249	\$ 2,228,715	\$ 556,623	\$ 119,398,664	\$ 37,134,334	\$ 12,891,636	\$ 2,636,450	\$ 1,500,889	\$ 14,718,900	\$ 177,564	\$ 18,025,512	\$ 527,095
17	REV REQ. DEFICIENCY	\$ 12,709,797																	
18	REV REQ. SUBJECT TO DEFICIENCY ALLOCATION	\$ 599,300,424	\$ 303,917,022	\$ 31,652,791	\$ 613,998	\$ 3,063,775	\$ 96,208	\$ 10,158,249	\$ 2,228,715	\$ 556,623	\$ 119,398,664	\$ 37,134,334	\$ 12,891,636	\$ 2,636,450	\$ 1,500,889	\$ 14,718,900	\$ 177,564	\$ 18,025,512	\$ 527,095
19	ALLOCATION OF DEFICIENCY	\$ 12,709,797	\$ 6,906,348	\$ 719,292	\$ 13,953	\$ 69,623	\$ 2,232	\$ 230,841	\$ 50,646	\$ 12,649	\$ 2,713,269	\$ 843,857	\$ 292,955	\$ 59,912	\$ 34,107	\$ 334,479	\$ 4,035	\$ 409,620	\$ 11,978
20	REV REQ. WITH DEFICIENCY ALLOCATION	\$ 572,010,221	\$ 310,823,371	\$ 32,372,084	\$ 627,951	\$ 3,133,398	\$ 100,440	\$ 10,389,089	\$ 2,279,361	\$ 569,272	\$ 122,111,933	\$ 37,978,192	\$ 13,184,591	\$ 2,696,362	\$ 1,534,996	\$ 15,053,379	\$ 181,599	\$ 18,435,132	\$ 539,073
21	% NON-FUEL INCREASE W/ CAP OR FLOOR	7.38%	13.59%	-2.84%	35.63%	-22.57%	5.50%	2.84%	24.55%	34.45%	-2.31%	5.93%	20.25%	-8.08%	28.80%	15.71%	36.67%	-3.61%	13.68%
22	BASE REVENUE INCREASE	\$ 39,296,582	\$ 37,184,541	\$ (947,601)	\$ 164,971	\$ (913,222)	\$ 5,236	\$ 298,739	\$ 449,298	\$ 145,869	\$ (2,893,807)	\$ 2,022,528	\$ 2,219,821	\$ (236,252)	\$ 343,236	\$ 2,043,487	\$ 48,627	\$ (691,368)	\$ 64,491
23	COVID19 RIDER REVENUE	2,196,060	1,341,904	136,838	2,596	15,014	370	34,075	6,908	1,993	377,654	120,017	40,602	6,625	4,313	45,664	616	55,631	5,239
24	NON-FIRM REVENUE INCREASE	325,136	179,565	15,448	0	0	42	5,183	1,684	315	68,706	22,343	9,006	0	1,116	11,369	4	10,274	83
25	BASE & NON-FIRM REVENUE INCREASE	\$ 41,817,778	\$ 38,706,009	\$ (795,316)	\$ 167,569	\$ (898,209)	\$ 5,646	\$ 325,957	\$ 457,890	\$ 148,167	\$ (2,447,447)	\$ 2,164,888	\$ 2,269,429	\$ (229,627)	\$ 349,555	\$ 2,100,519	\$ 49,247	\$ (625,464)	\$ 69,812
COVID19 EXPENSES TO BE RECOVERED VIA A STANDALONE RIDER TARIFF																			
26	% NON-FIRM BASE REVENUE AT PRESENT RATES	\$ 4,174,343	\$ 2,305,388	\$ 198,330	\$ -	\$ -	\$ 542	\$ 66,539	\$ 21,622	\$ 4,047	\$ 882,099	\$ 288,854	\$ 115,622	\$ -	\$ 14,328	\$ 145,960	\$ 48	\$ 131,901	\$ 1,065
27	Capex Level <sup>3</sup>																		
	0 - No Cap / No Floor																		
	1 - 50% Floor																		
	2 - 1.5 x System Average																		
	3 - 2.0 x System Average																		

Line	Description	Total Texas	R01-Residential	R02-Small Gen Serv	R07-Rec Light	R08-Street Light	R09-Traffic Signals	R11TOU-Muni Pump	R15-Elec Ref	R22-Insta Serv	R24-Gen Serv	R25 Large Power	R26-Petroleum Ref	R28-P Area Light	R30-Elec Furnace	R31-Ma Reserv	R34-Cotton Gin	R41-City/Cnty	RWH-Water Heating
<b>1 DEMAND COMPONENTS</b>																			
2	Dem Production	\$271,989,438	\$141,461,965	\$14,322,948	\$81,173	\$677,906	\$47,390	\$4,538,165	\$1,488,011	\$261,085	\$61,049,680	\$19,176,535	\$8,132,261	\$505,764	\$1,053,265	\$9,882,954	\$31,854	\$9,195,871	\$82,612
3	Dem Transmission	60,563,834	32,317,942	3,426,573	26,974	27,112	9,156	993,843	337,883	56,624	12,980,061	4,050,203	1,866,752	20,444	237,849	2,223,334	5,688	1,942,695	31,504
4	Dem Dist LD	37,524,061	21,637,832	2,219,767	127,847	215,578	5,024	826,980	0	47,880	8,408,506	2,386,511	0	163,686	0	0	36,025	1,387,137	61,488
5	Dem Dist PTF Prim	12,624,712	7,266,354	734,984	43,801	70,391	1,646	281,824	0	18,576	2,851,196	800,454	0	53,427	0	0	12,422	472,121	19,516
6	Dem Dist PTF Sec	7,491,646	4,755,418	452,024	19,748	33,059	799	148,699	0	11,538	1,467,147	338,539	0	25,166	0	0	5,597	219,117	14,758
7	Dem Dist OH Prim	12,096,911	6,962,506	705,798	41,748	67,625	1,589	269,633	0	15,816	2,730,343	768,147	0	51,303	0	0	11,831	451,860	18,712
8	Dem Dist OH Sec	1,567,210	993,584	94,751	4,126	6,968	169	31,098	0	2,400	307,279	71,330	0	5,298	0	0	1,168	45,957	3,083
9	Dem Dist UG Prim	21,737,104	12,372,865	1,238,353	80,736	122,424	2,771	498,903	0	28,844	4,996,257	1,407,547	0	92,691	0	0	22,966	838,776	33,942
10	Dem Dist UG Sec	6,631,906	4,269,057	396,103	17,610	27,670	651	131,445	0	10,670	1,273,188	277,843	0	20,981	0	0	5,018	187,746	13,924
11	Dem Dist Tran Prim	11,834,455	6,577,548	641,238	48,208	67,993	1,464	286,649	0	16,239	2,829,162	799,761	0	51,195	0	0	13,890	484,813	16,296
12	Dem Dist Tran Sec	9,474,730	6,189,468	545,315	75,967	36,590	806	191,880	0	15,487	1,807,603	361,948	0	27,956	0	0	7,336	264,050	19,525
13		\$453,536,008	\$244,784,357	\$24,777,853	\$517,937	\$1,353,355	\$71,464	\$8,199,119	\$1,825,894	\$484,156	\$100,710,402	\$30,438,616	\$9,998,013	\$1,017,511	\$1,291,114	\$12,106,268	\$154,225	\$15,490,142	\$315,360
14																			
15	<b>ENERGY COMPONENTS</b>																		
16	Energy Other	\$64,348,952	\$27,406,553	\$3,372,983	\$45,717	\$394,050	\$20,593	\$1,717,822	\$453,202	\$45,380	\$15,879,220	\$6,101,834	\$3,185,302	\$295,683	\$243,652	\$2,945,489	\$17,382	\$2,184,203	\$39,887
17	Fuel	0	0	0	(0)	0	0	0	(0)	(0)	(0)	0	0	0	0	0	(0)	0	(0)
18		\$64,348,952	\$27,406,553	\$3,372,983	\$45,717	\$394,050	\$20,593	\$1,717,822	\$453,202	\$45,380	\$15,879,220	\$6,101,834	\$3,185,302	\$295,683	\$243,652	\$2,945,489	\$17,382	\$2,184,203	\$39,887
19																			
20	<b>CUSTOMER COMPONENTS</b>																		
21	Cust Other	\$1,756,909	\$1,465,794	\$132,176	\$842	\$687	\$192	\$1,516	\$4	\$900	\$130,414	\$15,303	\$4	\$4,921	\$4	\$4	\$178	\$3,207	\$764
22	Cust Deposits	(597,628)	(499,988)	(45,545)	(417)	(284)	(95)	(2,709)	(59)	(311)	(33,326)	(8,038)	(286)	(1,456)	(120)	(262)	(36)	(4,545)	(151)
23	Cust 369-Serve	3,561,752	2,793,053	259,864	7,965	0	522	26,492	0	2,010	359,563	52,604	0	7,239	0	0	491	46,777	5,171
24	Cust 370-Ms	13,232,044	9,375,445	945,963	22,079	0	1,730	171,459	177	12,385	1,827,091	509,637	1,032	419	203	1,249	4,834	257,552	100,789
25	Cust 371-Install	1,303,439	0	0	0	0	0	0	0	0	0	0	0	1,303,439	0	0	0	0	0
26	Cust 373-Str Light	1,367,456	0	0	0	1,367,456	0	0	0	0	0	0	0	0	0	0	0	0	0
27	Cust 902-M Read	4,485,677	3,348,798	369,709	4,794	0	568	41,830	57	3,583	483,131	129,685	319	0	58	380	701	67,833	34,290
28	Cust 903-C R C	29,015,611	22,149,359	2,559,081	29,034	18,133	5,525	233,559	85	21,157	2,755,438	738,350	206	68,606	85	231	3,825	389,963	42,964
29		\$54,125,282	\$38,632,461	\$4,221,248	\$64,298	\$1,385,993	\$8,383	\$472,148	\$265	\$39,734	\$5,522,311	\$1,437,541	\$1,276	\$1,383,168	\$229	\$1,602	\$9,992	\$760,786	\$183,826
30																			
31	TOTAL DEC	\$572,010,221	\$310,823,371	\$32,372,084	\$627,951	\$3,133,398	\$100,440	\$10,389,069	\$2,279,361	\$568,272	\$122,111,933	\$37,976,192	\$13,184,591	\$2,696,362	\$1,534,996	\$15,053,379	\$181,609	\$18,435,132	\$539,073
32																			
33																			
34	kWh	5,915,790,076	2,478,851,326	272,309,109	3,676,526	36,054,763	2,855,162	172,350,354	42,604,774	3,840,029	1,450,801,644	611,107,048	314,641,719	26,829,319	21,568,632	278,539,097	1,596,380	189,240,554	5,123,640
35	kW	7,825,711	0	0	0	0	0	0	90,000	0	4,599,057	1,412,387	484,800	0	62,983	552,000	5,904	818,580	0
36	Customer	4,065,180	3,615,636	328,728	2,532	2,148	600	4,824	12	1,728	87,516	1,320	12	9,852	12	12	24	10,152	72

Line	Description	R01-Residential	R02-Small Gen Serv	R07-Rec Light	R08-Street Light	R09-Traffic Sema	R10-Traffic Sema	R11-Traffic Sema	R15-Elec Ref	R22-1mo Serv	R24-Gen Serv	R25-Large Power	R26-Petroleum Ref	R28-F Area Light	R30-Elec Furnace	R31-Mkt Reserv	R34-Carbon On	R41-CyCnry	RWH-Water Heating
1	DEMAND COMPONENTS (BAYN)																		
2	Dem Production	\$0.045977	\$0.052596	\$0.022079	\$0.018602	\$0.017648	\$0.028331	\$0.024926	\$0.067590	\$0.042060	\$0.031380	\$0.025948	\$0.018951	\$0.007622	\$0.049833	\$0.035461	\$0.018954	\$0.047598	\$0.016124
3	Dem Transmission	0.012238	0.017583	0.007337	0.007532	0.003448	0.006798	0.007931	0.014746	0.006594	0.006288	0.008530	0.000762	0.001028	0.011028	0.007862	0.003886	0.017583	0.000762
4	Dem Distribution	0.002134	0.002931	0.001814	0.001852	0.000620	0.001835	0.000620	0.004317	0.001965	0.001310	0.000620	0.000620	0.000620	0.000620	0.000620	0.000620	0.002134	0.000620
5	Dem Dist PTF Firm	0.001266	0.001650	0.000871	0.000918	0.000301	0.000863	0.000301	0.003306	0.001011	0.000554	0.000301	0.000301	0.000301	0.000301	0.000301	0.000301	0.001266	0.000301
6	Dem Dist PTF Sec	0.000245	0.000252	0.000135	0.000187	0.000058	0.000164	0.000058	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000245	0.000058
7	Dem Dist CH Firm	0.000265	0.000401	0.000122	0.000155	0.000064	0.000164	0.000064	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000265	0.000058
8	Dem Dist CH Sec	0.000374	0.000458	0.000160	0.000205	0.000084	0.000205	0.000084	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000374	0.000058
9	Dem Dist UG Firm	0.000374	0.000458	0.000160	0.000205	0.000084	0.000205	0.000084	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000374	0.000058
10	Dem Dist UG Sec	0.000374	0.000458	0.000160	0.000205	0.000084	0.000205	0.000084	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000374	0.000058
11	Dem Dist Tran Firm	0.000374	0.000458	0.000160	0.000205	0.000084	0.000205	0.000084	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000374	0.000058
12	Dem Dist Tran Sec	0.000374	0.000458	0.000160	0.000205	0.000084	0.000205	0.000084	0.000625	0.000212	0.000117	0.000058	0.000058	0.000058	0.000058	0.000058	0.000058	0.000374	0.000058
13		\$0.016022	\$0.020489	\$0.007063	\$0.007063	\$0.003504	\$0.011113	\$0.003504	\$0.004294	\$0.012446	\$0.006417	\$0.006417	\$0.003176	\$0.003176	\$0.003176	\$0.003176	\$0.003176	\$0.003176	\$0.003176
14		\$0.078665	\$0.096562	\$0.048677	\$0.037536	\$0.026915	\$0.047572	\$0.042857	\$0.126362	\$0.085417	\$0.049659	\$0.031776	\$0.025948	\$0.018951	\$0.049833	\$0.035461	\$0.018954	\$0.047598	\$0.016124
15	DEMAND COMPONENTS (BAYN)																		
16	Dem Production	\$34.756	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$16.633	\$0.000	\$0.000	\$13.274	\$13.274	\$13.274	\$0.000	\$16.723	\$17.264	\$5.265	\$13.866	\$0.000
17	Dem Transmission	4.756	0.000	0.000	0.000	0.000	0.000	13.784	0.000	0.000	3.256	3.256	3.256	0.000	17.771	17.264	0.897	13.866	0.000
18	Dem Dist LD	1.613	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.828	1.828	1.828	0.000	0.000	0.000	6.102	2.242	0.000
19	Dem Dist PTF Firm	0.957	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.620	0.567	0.567	0.000	0.000	0.000	2.104	0.763	0.000
20	Dem Dist PTF Sec	1.546	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.319	0.240	0.240	0.000	0.000	0.000	0.948	0.354	0.000
21	Dem Dist CH Firm	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.094	0.544	0.544	0.000	0.000	0.000	2.004	0.730	0.000
22	Dem Dist CH Sec	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.094	0.544	0.544	0.000	0.000	0.000	2.004	0.730	0.000
23	Dem Dist UG Firm	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.094	0.544	0.544	0.000	0.000	0.000	2.004	0.730	0.000
24	Dem Dist UG Sec	0.200	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.094	0.544	0.544	0.000	0.000	0.000	2.004	0.730	0.000
25	Dem Dist Tran Firm	1.512	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.615	0.566	0.566	0.000	0.000	0.000	0.850	0.304	0.000
26	Dem Dist Tran Sec	1.211	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.393	0.256	0.256	0.000	0.000	0.000	2.353	0.784	0.000
27		\$57.955	\$0.000	\$0.000	\$0.000	\$0.000	\$0.000	\$20.288	\$0.000	\$0.000	\$21.886	\$21.886	\$21.886	\$0.000	\$20.499	\$21.932	\$26.122	\$25.041	\$0.000
28	ENERGY COMPONENTS (BAYN)																		
29	Energy Other	\$0.0108775	\$0.012866	\$0.0124348	\$0.010262	\$0.0077569	\$0.009670	\$0.010374	\$0.011875	\$0.009451	\$0.009449	\$0.009449	\$0.010236	\$0.010236	\$0.011266	\$0.009449	\$0.010236	\$0.011266	\$0.009449
30	Fuel	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000	0.0000000
31		\$0.0108775	\$0.012866	\$0.0124348	\$0.010262	\$0.0077569	\$0.009670	\$0.010374	\$0.011875	\$0.009451	\$0.009449	\$0.009449	\$0.010236	\$0.010236	\$0.011266	\$0.009449	\$0.010236	\$0.011266	\$0.009449
32																			
33																			
34	CUSTOMER COMPONENTS (ANNUAL CUSTOMERS)																		
35	Cust Other	\$0.432	\$0.432	\$0.333	\$0.325	\$0.320	\$0.314	\$0.320	\$0.521	\$1.480	\$1.580	\$0.319	\$0.319	\$0.500	\$0.320	\$0.319	\$7.404	\$0.316	\$10.610
36	Cust 370-Me	0.876	0.791	3.146	0.000	0.000	5.462	0.000	1.183	4.105	39.851	39.851	39.851	0.735	0.000	39.851	20.465	4.698	71.815
37	Cust 370-Me	3.255	2.593	8.720	0.000	0.000	35.543	14.741	7.167	20.877	386.068	85.988	85.988	0.043	16.901	104.047	201.397	25.370	1,399.846
38	Cust 371-H-Cell	0.321	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	132.302	0.000	0.000	0.000	0.000	0.000
39	Cust 373-Su-Light	0.338	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
40	Cust 373-Su-Light	1.103	0.926	1.893	0.000	0.847	8.671	4.740	2.074	5.520	98.246	26.617	26.617	0.000	4.806	31.686	25.221	6.662	476.251
41	Cust 900-M Read	1.103	0.926	1.893	0.000	0.847	8.671	4.740	2.074	5.520	98.246	26.617	26.617	0.000	4.806	31.686	25.221	6.662	476.251
42	Cust 900-C R C	\$10.314	\$10.680	\$25.354	\$46.246	\$13.971	\$9.675	\$22.072	\$2.384	\$31.485	\$59.256	\$12.803	\$12.803	\$5.954	\$11.116	\$13.977	\$476.252	\$8.472	\$2,553.107
43																			

	Rate 01	Rate 02	Rate 07	Rate 08	Rate 09	Rate 11	Rate 15	Rate 22	Rate 24	Rate 25	Rate 26	Rate 28	Rate 30	Rate 31	Rate 34	Rate 41	WH
	Residential	Small General	Recreational	Street	Traffic	TOU Municipal	Electric	Irrigation	General	Large	Petroleum	Area	Electric	Military	Cotton	City and	Water
TOTAL	Service	Service	Lighting	Light	Signs	Pumping	Refining	Service	Service	Power	Refinery	Lighting	Furnace	Reservation	Gin	County	Heating
\$2,196,060	\$1,341,904	\$136,838	\$2,598	\$15,014	\$370	\$34,075	\$6,908	\$1,993	\$377,654	\$120,017	\$40,602	\$6,625	\$4,313	\$45,664	\$616	\$55,631	\$5,239

Source: RFP Schedule P-2, Line 338, 407-30 Regulatory Debits

Rate	Description	E1	E1	E1	E1	E1	E1	YoY E1	YoY E1	YoY E1	YoY E1	YoY E1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT01	Residential Service	36.85%	36.84%	36.95%	37.97%	38.54%	42.25%	0.00%	0.11%	1.02%	0.57%	3.71%
2 TXRT02	Small General Service	4.80%	4.87%	5.02%	4.82%	4.57%	4.63%	0.07%	0.14%	-0.19%	-0.26%	0.06%
3 TXRT07	Outdoor Recreational Lighting Service	0.09%	0.09%	0.09%	0.10%	0.10%	0.06%	0.00%	0.00%	0.01%	0.00%	-0.03%
4 TXRT08	Street Lighting	0.58%	0.59%	0.59%	0.58%	0.60%	0.61%	0.01%	0.00%	-0.01%	0.02%	0.01%
5 TXRT09	Traffic Signals	0.03%	0.04%	0.05%	0.03%	0.04%	0.04%	0.00%	0.01%	-0.01%	0.00%	0.00%
6 TXRT11	Municipal Pumping Service	0.27%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.27%	0.00%	0.00%	0.00%
7 TXRT11TOU	Municipal Pumping Service - TOU	2.47%	2.48%	2.78%	2.73%	3.07%	2.91%	0.02%	0.30%	-0.05%	0.34%	-0.16%
8 TXRT15	Electrolytic Refining Service	0.92%	0.95%	0.93%	0.67%	0.56%	0.69%	0.03%	-0.02%	-0.26%	-0.12%	0.14%
9 TXRTWH	Off Peak Water Heating Service	0.15%	0.15%	0.13%	0.11%	0.09%	0.09%	0.00%	-0.01%	-0.02%	-0.02%	-0.01%
10 TXRT22	Irrigation Service	0.09%	0.09%	0.07%	0.08%	0.08%	0.07%	0.00%	-0.02%	0.01%	0.00%	-0.01%
11 TXRT24	General Service	26.53%	26.54%	26.41%	26.97%	26.55%	24.64%	0.01%	-0.13%	0.56%	-0.43%	-1.90%
12 TXRT25	Large Power Service	11.57%	11.53%	11.56%	10.95%	10.93%	10.30%	-0.04%	0.03%	-0.61%	-0.02%	-0.63%
13 TXRT26	Petroleum Refining Service	5.49%	5.56%	5.44%	5.32%	5.39%	5.09%	0.07%	-0.13%	-0.12%	0.07%	-0.30%
14 TXRT28	Private Area Lighting Service	0.47%	0.47%	0.47%	0.44%	0.44%	0.46%	0.00%	0.00%	-0.03%	0.00%	0.01%
15 TXRT30	Electric Furnace Rate	0.30%	0.29%	0.36%	0.36%	0.34%	0.36%	-0.02%	0.08%	-0.01%	0.00%	0.01%
16 TXRT31	Military Reservation Service	4.35%	4.34%	4.41%	4.35%	4.59%	4.51%	-0.01%	0.07%	-0.07%	0.24%	-0.09%
17 TXRT34	Cotton Gin Service	0.03%	0.03%	0.04%	0.04%	0.04%	0.03%	0.00%	0.01%	-0.01%	0.00%	-0.01%
18 TXRT41	City and County Service	5.00%	4.86%	4.70%	4.50%	4.09%	3.29%	-0.14%	-0.18%	-0.20%	-0.41%	-0.80%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Rate	Description	E1	E1	E1	E1	E1	E1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020	
1 NMRT01	Residential Service	42.28%	42.47%	42.43%	43.24%	44.54%	46.58%
2 NMRT03	Small General Service	10.07%	10.15%	10.17%	9.74%	9.61%	9.67%
3 NMRT04	General Service	18.85%	18.85%	19.16%	18.79%	18.16%	17.25%
4 NMRT05	Irrigation Service	2.87%	2.83%	2.40%	2.64%	2.61%	2.45%
5 NMRT07	City and County Service	4.25%	4.19%	3.85%	3.67%	3.65%	3.06%
6 NMRT08	Municipal Pumping Service	2.00%	1.93%	2.07%	2.31%	2.27%	2.36%
7 NMRT09	Large Power Service	8.90%	9.00%	8.85%	8.98%	9.80%	9.45%
8 NMRT10	MRDS - WSMR	7.95%	8.02%	8.16%	2.97%	3.01%	2.90%
9 NMRT10-T115A	MRDS - ALA				0.69%	0.62%	0.58%
10 NMRT10-T115	MRDS - HAFB				3.96%	3.02%	3.14%
11 NMRT11	Municipal Street Lighting Service	0.19%	0.19%	0.17%	0.06%	0.11%	0.11%
12 NMRT12	Private Area Lighting Service	0.31%	0.31%	0.31%	0.31%	0.31%	0.31%
13 NMRT19	Seasonal-Agricultural Processing Service	0.36%	0.38%	0.49%	0.47%	0.47%	0.50%
14 NMRT25	Outdoor Recreational Lighting Service	0.04%	0.04%	0.04%	0.05%	0.05%	0.02%
15 NMRT26	State University Service	1.93%	1.85%	1.89%	2.13%	1.77%	1.63%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Rate	Description	D1	D1	D1	D1	D1	D1	YoY E1	YoY E1	YoY E1	YoY E1	YoY E1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT01	Residential Service	41.85%	41.90%	42.66%	44.87%	47.10%	54.51%	0.05%	0.76%	2.22%	2.22%	7.41%
2 TXRT02	Small General Service	5.57%	5.63%	6.08%	5.71%	5.32%	4.72%	0.05%	0.45%	-0.37%	-0.39%	-0.60%
3 TXRT07	Outdoor Recreational Lighting Service	0.05%	0.05%	0.04%	0.05%	0.05%	0.03%	0.00%	0.00%	0.01%	0.00%	-0.02%
4 TXRT08	Street Lighting	0.29%	0.31%	0.29%	0.31%	0.31%	0.30%	0.02%	-0.02%	0.02%	0.00%	0.00%
5 TXRT09	Traffic Signals	0.02%	0.02%	0.02%	0.02%	0.02%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
6 TXRT11	Municipal Pumping Service	0.16%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.16%	0.00%	0.00%	0.00%
7 TXRT11TOU	Municipal Pumping Service - TOU	1.59%	1.47%	1.75%	1.66%	1.77%	1.63%	-0.12%	0.28%	-0.09%	0.11%	-0.15%
8 TXRT15	Electrolytic Refining Service	0.57%	0.58%	0.55%	0.54%	0.50%	0.52%	0.01%	-0.03%	-0.01%	-0.04%	0.02%
9 TXRTWH	Off Peak Water Heating Service	0.08%	0.08%	0.07%	0.08%	0.05%	0.04%	0.00%	-0.01%	-0.01%	-0.01%	-0.01%
10 TXRT22	Irrigation Service	0.08%	0.08%	0.04%	0.06%	0.06%	0.10%	0.00%	-0.04%	0.02%	0.00%	0.03%
11 TXRT24	General Service	28.22%	28.32%	28.33%	27.19%	26.33%	21.12%	0.10%	0.01%	-1.13%	-0.87%	-5.20%
12 TXRT25	Large Power Service	8.17%	8.18%	8.03%	7.83%	7.80%	6.94%	0.01%	-0.15%	-0.20%	-0.04%	-0.86%
13 TXRT26	Petroleum Refining Service	2.94%	3.03%	2.87%	3.04%	2.94%	2.83%	0.09%	-0.16%	0.17%	-0.10%	-0.12%
14 TXRT28	Private Area Lighting Service	0.24%	0.25%	0.23%	0.23%	0.23%	0.23%	0.01%	-0.02%	0.00%	-0.01%	0.00%
15 TXRT30	Electric Furnace Rate	0.36%	0.36%	0.37%	0.36%	0.34%	0.34%	0.00%	0.01%	0.00%	-0.02%	0.00%
16 TXRT31	Military Reservation Service	3.08%	3.13%	3.18%	3.39%	3.29%	3.51%	0.05%	0.05%	0.21%	-0.10%	0.22%
17 TXRT34	Cotton Gin Service	0.01%	0.02%	0.02%	0.02%	0.02%	0.01%	0.00%	0.01%	0.00%	0.00%	-0.01%
18 TXRT41	City and County Service	6.73%	6.44%	5.46%	4.63%	3.87%	3.15%	-0.29%	-0.98%	-0.82%	-0.76%	-0.72%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Rate	Description	D1	D1	D1	D1	D1	D1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 NMRT01	Residential Service	48.56%	43.41%	43.37%	46.27%	49.03%	55.73%
2 NMRT03	Small General Service	8.77%	13.90%	13.89%	12.32%	11.83%	10.69%
3 NMRT04	General Service	19.31%	18.81%	18.42%	18.35%	17.72%	14.00%
4 NMRT05	Irrigation Service	2.82%	2.95%	2.82%	2.62%	1.90%	2.46%
5 NMRT07	City and County Service	3.96%	3.74%	4.06%	3.96%	3.54%	2.50%
6 NMRT08	Municipal Pumping Service	1.35%	1.54%	1.68%	1.54%	1.43%	1.77%
7 NMRT09	Large Power Service	6.07%	6.21%	6.04%	5.61%	6.65%	5.89%
8 NMRT10	MRDS - WSMR	7.36%	7.41%	7.44%	2.54%	2.83%	2.32%
9 NMRT10-T115A	MRDS - ALA				0.62%	0.52%	0.46%
10 NMRT10-T115	MRDS - HAFB				3.72%	2.52%	2.00%
11 NMRT11	Municipal Street Lighting Service	0.10%	0.10%	0.08%	0.03%	0.06%	0.05%
12 NMRT12	Private Area Lighting Service	0.15%	0.16%	0.15%	0.17%	0.16%	0.16%
13 NMRT19	Seasonal-Agricultural Processing Service	0.18%	0.35%	0.28%	0.29%	0.39%	0.51%
14 NMRT25	Outdoor Recreational Lighting Service	0.02%	0.02%	0.02%	0.02%	0.03%	0.01%
15 NMRT26	State University Service	1.36%	1.40%	1.75%	1.94%	1.41%	1.45%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%



Rate	Description	D2	D2	D2	D2	D2	D2	YoY E1	YoY E1	YoY E1	YoY E1	YoY E1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT01	Residential Service	42.01%	42.23%	42.72%	45.45%	47.73%	55.23%	0.22%	0.49%	2.74%	2.28%	7.49%
2 TXRT02	Small General Service	5.59%	5.67%	6.08%	5.79%	5.38%	4.75%	0.08%	0.41%	-0.29%	-0.41%	-0.63%
3 TXRT07	Outdoor Recreational Lighting Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
4 TXRT08	Street Lighting	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
5 TXRT09	Traffic Signals	0.02%	0.02%	0.02%	0.01%	0.02%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%
6 TXRT11	Municipal Pumping Service	0.16%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%	-0.16%	0.00%	0.00%	0.00%
7 TXRT11TOU	Municipal Pumping Service - TOU	1.62%	1.47%	1.80%	1.63%	1.73%	1.59%	-0.15%	0.33%	-0.17%	0.11%	-0.14%
8 TXRT15	Electrolytic Refining Service	0.58%	0.58%	0.57%	0.53%	0.50%	0.52%	0.00%	-0.01%	-0.03%	-0.03%	0.02%
9 TXRTWH	Off Peak Water Heating Service	0.06%	0.07%	0.04%	0.03%	0.03%	0.03%	0.01%	-0.02%	-0.01%	-0.01%	0.00%
10 TXRT22	Irrigation Service	0.08%	0.08%	0.04%	0.06%	0.06%	0.10%	0.00%	-0.04%	0.02%	0.00%	0.04%
11 TXRT24	General Service	28.36%	28.52%	28.44%	27.37%	26.48%	21.13%	0.16%	-0.06%	-1.07%	-0.89%	-5.35%
12 TXRT25	Large Power Service	8.28%	8.18%	8.22%	7.75%	7.72%	6.87%	-0.10%	0.03%	-0.47%	-0.03%	-0.84%
13 TXRT26	Petroleum Refining Service	3.01%	3.02%	2.99%	2.96%	2.86%	2.77%	0.01%	-0.03%	-0.02%	-0.10%	-0.09%
14 TXRT28	Private Area Lighting Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 TXRT30	Electric Furnace Rate	0.36%	0.36%	0.37%	0.37%	0.34%	0.34%	0.00%	0.01%	0.00%	-0.02%	0.00%
16 TXRT31	Military Reservation Service	3.12%	3.14%	3.25%	3.37%	3.26%	3.50%	0.01%	0.11%	0.12%	-0.11%	0.24%
17 TXRT34	Cotton Gin Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
18 TXRT41	City and County Service	6.74%	6.50%	5.46%	4.67%	3.88%	3.16%	-0.24%	-1.04%	-0.80%	-0.78%	-0.72%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Rate	Description	D2	D2	D2	D2	D2	D2
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 NMRT01	Residential Service	47.43%	43.39%	43.32%	45.95%	48.52%	54.90%
2 NMRT03	Small General Service	9.07%	13.30%	13.18%	11.97%	11.54%	10.61%
3 NMRT04	General Service	19.28%	18.85%	18.62%	18.46%	17.83%	14.38%
4 NMRT05	Irrigation Service	2.84%	2.94%	2.74%	2.63%	2.00%	2.48%
5 NMRT07	City and County Service	4.03%	3.83%	4.03%	3.92%	3.56%	2.56%
6 NMRT08	Municipal Pumping Service	1.49%	1.61%	1.77%	1.66%	1.56%	1.84%
7 NMRT09	Large Power Service	6.88%	6.71%	6.63%	6.11%	7.12%	8.28%
8 NMRT10	MRDS - WSMR	7.51%	7.54%	7.61%	2.61%	2.86%	2.39%
9 NMRT10-T115A	MRDS - ALA				0.64%	0.53%	0.48%
10 NMRT10-T115	MRDS - HAFB				3.77%	2.60%	2.12%
11 NMRT11	Municipal Street Lighting Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
12 NMRT12	Private Area Lighting Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13 NMRT19	Seasonal-Agricultural Processing Service	0.19%	0.36%	0.32%	0.32%	0.40%	0.51%
14 NMRT25	Outdoor Recreational Lighting Service	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
15 NMRT26	State University Service	1.48%	1.49%	1.78%	1.98%	1.47%	1.47%
Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
HISTORICAL ALLOCATOR COMPARISON

Rate	Description	E1	E1	E1	E1	E1	E1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT01	Residential Service	36.85%	36.84%	36.95%	37.97%	38.54%	42.25%
2 TXRT02	Small General Service	4.80%	4.87%	5.02%	4.82%	4.57%	4.63%
3 TXRT15	Electrolytic Refining Service	0.92%	0.95%	0.93%	0.67%	0.56%	0.69%

Rate	Description	D1	D1	D1	D1	D1	D1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT01	Residential Service	41.85%	41.90%	42.66%	44.87%	47.10%	54.51%
2 TXRT31	Military Reservation Service	3.08%	3.13%	3.18%	3.39%	3.29%	3.51%

Rate	Description	D2	D2	D2	D2	D2	D2
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT01	Residential Service	42.01%	42.23%	42.72%	45.45%	47.73%	55.23%
2 TXRT22	Irrigation Service	0.08%	0.08%	0.04%	0.06%	0.06%	0.10%
3 TXRT31	Military Reservation Service	3.12%	3.14%	3.25%	3.37%	3.26%	3.50%

Notes

- (1) The allocators for the 12 Months ending Dec 2017 are per book allocators
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Increase

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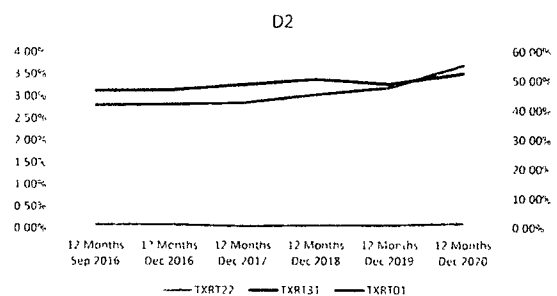
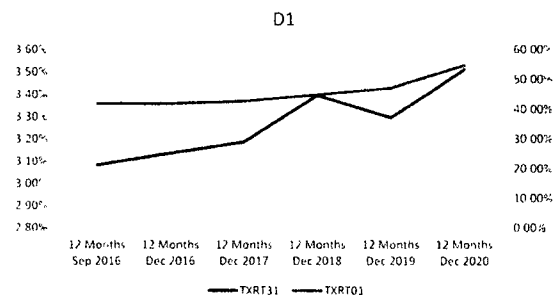
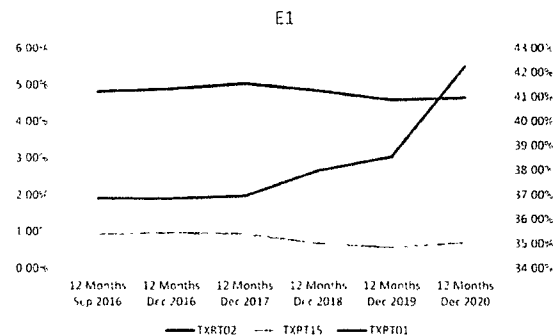


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Decrease

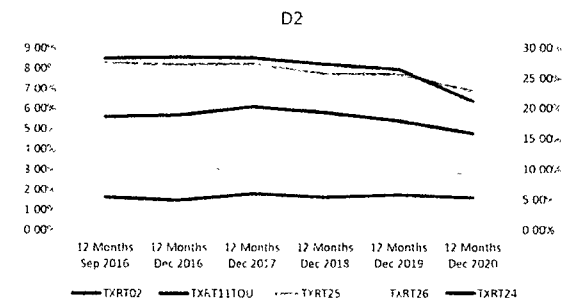
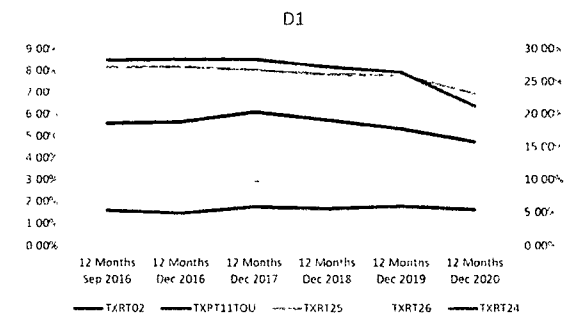
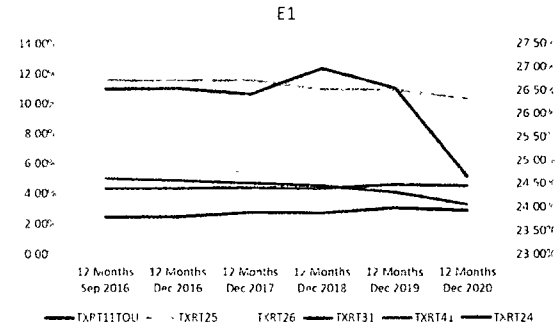
Rate	Description	E1	E1	E1	E1	E1	E1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT11TOU	Municipal Pumping Service - TOU	2.47%	2.48%	2.78%	2.73%	3.07%	2.91%
2 TXRT24	General Service	26.53%	26.54%	26.41%	26.97%	26.55%	24.64%
3 TXRT25	Large Power Service	11.57%	11.53%	11.56%	10.95%	10.93%	10.30%
4 TXRT26	Petroleum Refining Service	5.49%	5.56%	5.44%	5.32%	5.39%	5.09%
5 TXRT31	Military Reservation Service	4.35%	4.34%	4.41%	4.35%	4.59%	4.51%
6 TXRT41	City and County Service	5.00%	4.86%	4.70%	4.50%	4.09%	3.29%

Rate	Description	D1	D1	D1	D1	D1	D1
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT02	Small General Service	5.57%	5.63%	6.08%	5.71%	5.32%	4.72%
2 TXRT11TOU	Municipal Pumping Service - TOU	1.59%	1.47%	1.75%	1.66%	1.77%	1.63%
3 TXRT24	General Service	28.22%	28.32%	28.33%	27.19%	26.33%	21.12%
4 TXRT25	Large Power Service	8.17%	8.18%	8.03%	7.83%	7.80%	6.94%
5 TXRT26	Petroleum Refining Service	2.94%	3.03%	2.87%	3.04%	2.94%	2.83%

Rate	Description	D2	D2	D2	D2	D2	D2
		12 Months Sep 2016	12 Months Dec 2016	12 Months Dec 2017	12 Months Dec 2018	12 Months Dec 2019	12 Months Dec 2020
1 TXRT02	Small General Service	5.59%	5.67%	6.08%	5.79%	5.38%	4.75%
2 TXRT11TOU	Municipal Pumping Service - TOU	1.62%	1.47%	1.80%	1.63%	1.73%	1.59%
3 TXRT24	General Service	28.36%	28.52%	28.44%	27.37%	26.48%	21.13%
4 TXRT25	Large Power Service	8.28%	8.18%	8.22%	7.75%	7.72%	6.87%
5 TXRT26	Petroleum Refining Service	3.01%	3.02%	2.99%	2.96%	2.86%	2.77%

Notes

- (1) The allocators for the 12 Months ending Dec 2017 are per book allocators  
(2) Only rates with most significant changes were included



EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SUMMARY OF PROPOSED RATE CHANGES

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 01 - Residential Service Rate</b>							
<b>Residential Standard Service</b>							
Customer Charge	\$8 25			\$8 25	\$10 54	\$2 29	27 76%
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer 1st 600 kWh	\$0 09885	\$0 00440	\$0 00138	\$0 10463	\$0 11827	\$0 01364	13 04%
Summer All Other	\$0 10385	\$0 00440	\$0 00138	\$0 10963	\$0 12827	\$0 01864	17 00%
Non-Summer All kWh	\$0 08885	\$0 00440	\$0 00138	(Nov-Apr) \$0 09463	(Oct-May) \$0 09827	\$0 00364	3 85%
<b>Residential Time-Of-Day</b>							
Customer Charge	\$8 75			\$9 75	\$10 54	\$0 79	8 10%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	\$0 22950	\$0 00440	\$0 00138	\$0 23528	\$0 25478	\$0 01950	8 29%
Summer Off-Peak	\$0 07433	\$0 00440	\$0 00138	\$0 08011	\$0 07573	(\$0 00438)	-5 47%
Non-Summer All kWh	\$0 07433	\$0 00440	\$0 00138	(Oct-May) \$0 08011	(Oct-May) \$0 08827	\$0 01816	22 67%
<b>Residential Experimental Demand Charge Rate</b>							
Customer Charge	\$9 75			\$9 75	\$10 54	\$0 79	8 10%
Demand Charge (\$/kW)	\$3 16			\$3 16	\$3 37	\$0 21	6 65%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	\$0 18908	\$0 00440	\$0 00138	\$0 19486	\$0 23841	\$0 04355	22 35%
Summer Off-Peak	\$0 03391	\$0 00440	\$0 00138	\$0 03969	\$0 05936	\$0 01987	49 56%
Non-Summer All kWh	\$0 03391	\$0 00440	\$0 00138	(Oct-May) \$0 03969	(Oct-May) \$0 07544	\$0 03575	90 07%
<b>Residential Distributed Generation Minimum Bill</b>							
With Standard Service Rate	\$30 00			\$30 00	Eliminate	Eliminate	Eliminate
With Time-Of-Day Rate	\$26 50			\$26 50	Eliminate	Eliminate	Eliminate
Without Demand Charge Rate	n/a			n/a	\$24 02	NEW	NEW
With Demand Charge Rate	n/a			n/a	\$0 00	NEW	NEW
<b>Summer Off-Peak Water Heating [CLOSED]</b>							
Customer Charge	\$2 56			\$2 56	\$4 84	\$2 28	88 84%
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer All kWh	\$0 06781	\$0 01397	\$0 00046	\$0 08224	\$0 08411	\$0 00187	2 27%
Non-Summer All kWh	\$0 05780	\$0 01397	\$0 00046	(Nov-Apr) \$0 07223	(Oct-May) \$0 06411	(\$0 00812)	-11 24%
<b>Rate No. 02 - Small Commercial Service (&lt;15 kW)</b>							
<b>Standard Service</b>							
Customer Charge	\$10 75			\$10 75	\$12 23	\$1 48	13 77%
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer All kWh	\$0 11034	\$0 00546	\$0 00156	\$0 11736	\$0 11502	(\$0 00234)	-1 99%
Non Summer All kWh	\$0 10034	\$0 00546	\$0 00156	(Nov-Apr) \$0 10736	(Oct-May) \$0 09502	(\$0 01234)	-11 49%
<b>Alternate Time-Of-Day</b>							
Customer Charge	\$12 25			\$12 25	\$12 23	(\$0 02)	-0 16%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	\$0 23944	\$0 00546	\$0 00156	\$0 24646	\$0 23199	(\$0 01447)	-5 87%
Summer Off-Peak	\$0 08261	\$0 00546	\$0 00156	\$0 08963	\$0 07203	(\$0 01760)	-19 64%
Non-Summer All kWh	\$0 08261	\$0 00546	\$0 00156	(Oct-May) \$0 08963	(Oct-May) \$0 09502	\$0 00539	6 01%
<b>Demand Charge Rate</b>							
Customer Charge	\$12 25			\$12 25	\$12 23	(\$0 02)	-0 16%
Demand Charge (\$/kW)	\$4 93			\$4 93	\$4 32	(\$0 61)	-12 37%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	\$0 21700	\$0 00546	\$0 00156	\$0 22402	\$0 21557	(\$0 00845)	-3 77%
Summer Off-Peak	\$0 06020	\$0 00546	\$0 00156	\$0 06722	\$0 05561	(\$0 01161)	-17 27%
Non-Summer All kWh	\$0 06020	\$0 00546	\$0 00156	(Oct-May) \$0 06722	(Oct-May) \$0 07645	\$0 00924	13 75%
<b>Distributed Generation Minimum Bill</b>							
With Standard Service Rate	\$39 00			\$39 00	Eliminate	Eliminate	Eliminate
With Time-Of-Day Rate	\$36 50			\$36 50	Eliminate	Eliminate	Eliminate
Without Demand Charge Rate	n/a			n/a	\$25 19	NEW	NEW
With Demand Charge Rate	n/a			n/a	\$0 00	NEW	NEW
<b>Summer Off-Peak Water Heating [CLOSED]</b>							
Customer Charge	\$2 56			\$2 56	\$4 84	\$2 28	88 84%
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer All kWh	\$0 06781	\$0 01397	\$0 00046	\$0 08224	\$0 08411	\$0 00187	2 27%
Non-Summer All kWh	\$0 05780	\$0 01397	\$0 00046	(Nov-Apr) \$0 07223	(Oct-May) \$0 06411	(\$0 00812)	-11 24%
<b>Rate No. 07 - Outdoor Recreational Lighting Service Rate</b>							
Customer Charge	\$28 98			\$28 98	\$25 39	(\$3 59)	-12 39%
Energy Charge (\$/kWh)							
Secondary Voltage	\$0 09435	\$0 01621	\$0 00006	\$0 11062	\$0 15350	\$0 04288	38 76%
Primary Voltage	\$0 07979	\$0 01621	\$0 00006	\$0 09606	\$0 13515	\$0 03909	40 69%

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SUMMARY OF PROPOSED RATE CHANGES

EXHIBIT MC-6  
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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 09 - Governmental Street Lighting Service Rate</b>							
Non-Company Owned Fixture and Lamp on Company Owned Distribution Pole							
Customer Charge	\$9.55			\$9.55	\$9.71	\$0.16222	1.70%
Energy Charge, per kWh	\$0.04527	\$0.00766	\$0.00001	\$0.05294	\$0.03370	(\$0.01924)	-36.34%
Pole Attachment Fee	\$2.11			\$2.11	\$1.57	(\$0.54)	-25.59%
<b>Street Lighting Service</b>							
Mercury Vapor - Overhead System - Co. Owned - 35 Foot Mounting Height - Wood Pole							
175W - 7,000 Lumen - 195W	\$16.88			\$16.88	\$12.57	(\$4.31)	-25.53%
250W - 11,000 Lumen - 275W	\$19.28			\$19.28	\$14.35	(\$4.93)	-25.57%
400W - 20,000 Lumen - 460W	\$24.77			\$24.77	\$18.44	(\$6.33)	-25.56%
HPS Vapor - Downtown El Paso Area - Co. Owned - Steel Base Standard and Luminaire							
450W - 50,000 Lumen - Overhead - 485 Watts	\$50.65			\$50.65	\$37.70	(\$12.95)	-25.57%
1000W - 119,500 Lumen - Overhead - 1102W	\$58.01			\$58.01	\$43.18	(\$14.83)	-25.56%
1000W - 119,500 Lumen - Underground - 1102W	\$94.69			\$94.69	\$70.49	(\$24.20)	-25.56%
Mercury Vapor - Overhead System - Co. Owned - Steel Pole							
400W - 20,000 Lumen - 460W	\$35.43			\$35.43	\$26.37	(\$9.06)	-25.57%
400W - 20,000 Lumen - Double - 920W	\$49.75			\$49.75	\$37.03	(\$12.72)	-25.57%
Mercury Vapor - Non Co. Owned - Interstate or Freeway Lighting							
250W - 11,000 Lumen - Wall Mounted - 292W	\$10.34			\$10.34	\$8.96	(\$1.38)	-13.35%
400W - 20,000 Lumen - 40' Max. Mounting Height - 460W	\$14.24			\$14.24	\$10.88	(\$3.36)	-23.60%
Mercury Vapor - Non Co. Owned - Wood Pole - Underground Or Overhead Residential							
175W - 7,000 Lumen - 35' Max. Mounting Height - 195W	\$7.86			\$7.86	\$5.85	(\$2.01)	-25.57%
HPS Vapor - Non Co. Owned - Interstate Or Freeway Lighting							
150W - 16,000 Lumen - Wall Mounted - 193W	\$8.25			\$8.25	\$8.18	(\$0.07)	-0.85%
250W - 23,200 Lumen - Wall Mounted - 313W	\$11.11			\$11.11	\$9.65	(\$1.46)	-13.14%
400W - 50,000 Lumen - 50' Max. Mounting Height - 485W	\$15.23			\$15.23	\$19.10	\$3.87	25.41%
400W - 50,000 Lumen - 150' Climbing Tower - 485W	\$16.11			\$16.11	\$11.99	(\$4.12)	-25.57%
400W - 50,000 Lumen - 150' Lowering Tower - 485W	\$15.11			\$15.11	\$15.25	\$0.14	0.93%
116W - 40' Max. Mounting Height - 116W	\$4.73			\$4.73	\$3.52	(\$1.21)	-25.58%
116W - 150' Tower - 116W	\$5.66			\$5.66	\$4.21	(\$1.45)	-25.62%
HPS Vapor - Non Co. Owned - Large Arterial Lighting							
250W - 23,200 Lumen - 40' Max. Mounting Height - 313W	\$12.07			\$12.07	\$14.55	\$2.48	20.55%
400W - 50,000 Lumen - 50' Max. Mounting Height - 485W	\$17.37			\$17.37	\$16.15	(\$1.22)	-7.02%
HPS Vapor - Non Co. Owned - Wood/Steel Pole UG Or OH Standard Residential Service							
100W - 8,500 Lumen - 30' Max. Mounting Height - 124W	\$5.83			\$5.83	\$4.34	(\$1.49)	-25.56%
150W - 14,400 Lumen - 30' Max. Mounting Height - 193W	\$7.31			\$7.31	\$5.44	(\$1.87)	-25.58%
250W - 23,200 Lumen - 30' Max. Mounting Height - 313W	\$11.21			\$11.21	\$8.34	(\$2.87)	-25.60%
HPS Vapor - Overhead System - Non Co. Owned Fixture - Co. Owned Existing Wood Pole							
100W - 8,500 Lumen - 35' Max. Mounting Height - 124W	\$7.87			\$7.87	\$5.86	(\$2.01)	-25.54%
150W - 14,400 Lumen - 35' Max. Mounting Height - 193W	\$9.51			\$9.51	\$7.08	(\$2.43)	-25.55%
250W - 23,200 Lumen - 35' Max. Mounting Height - 313W	\$12.08			\$12.08	\$9.99	(\$2.09)	-25.58%
250W - 23,200 Lumen - 35' Max. Mounting Height - Double - 626W	\$21.47			\$21.47	\$15.98	(\$5.49)	-25.57%
450W - 50,000 Lumen - 50' Max. Mounting Height - 485W	\$16.58			\$16.58	\$12.34	(\$4.24)	-25.57%
HPS Vapor - Overhead System - Co. Owned - Wood Pole							
100W - 8,500 Lumen - 35' Max. Mounting Height - 124W	\$16.03			\$16.03	\$11.93	(\$4.10)	-25.58%
150W - 14,400 Lumen - 35' Max. Mounting Height - 193W	\$17.40			\$17.40	\$12.95	(\$4.45)	-25.57%
250W - 23,200 Lumen - 35' Max. Mounting Height - 313W	\$20.42			\$20.42	\$15.20	(\$5.22)	-25.56%
400W - 50,000 Lumen - 50' Max. Mounting Height - 485W	\$29.36			\$29.36	\$21.86	(\$7.50)	-25.54%
Ornamental HPS Vapor - Non Co. Owned, Operated & Maintained (Energy Only)							
175W - 14,400 Lumen - 210W	\$3.90			\$3.90	\$2.90	(\$1.00)	-25.64%
250W - 16,000 Lumen - 295W	\$4.64			\$4.64	\$3.45	(\$1.19)	-25.65%
HPS Vapor Roadway Illumination Company Owned (Energy Only)							
100W - 124W	\$2.41			\$2.41	\$1.79	(\$0.62)	-25.73%
150W - 193W	\$3.74			\$3.74	\$2.78	(\$0.96)	-25.67%
250W - 313W	\$5.98			\$5.98	\$4.45	(\$1.53)	-25.59%
400W - 485W	\$14.28			\$14.28	\$10.63	(\$3.65)	-25.56%

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SUMMARY OF PROPOSED RATE CHANGES

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 98 - Governmental Street Lighting Service Rate (Cont.)</b>							
<b>Street Lighting Service - Light Emitting Diode ("LED")</b>							
1W-20W	n/a			n/a	\$0 12	NEW	NEW
21W-30W	\$0 70			\$0 70	\$0 44	(\$0 26)	-37.14%
31W-40W	\$0 68			\$0 68	\$0 42	(\$0 26)	-38.24%
41W-50W	\$0 87			\$0 87	\$0 54	(\$0 33)	-37.93%
51W-60W	\$1 08			\$1 08	\$0 66	(\$0 42)	-38.89%
61W-70W	\$1 27			\$1 27	\$0 78	(\$0 49)	-38.58%
71W-80W	\$1 47			\$1 47	\$0 90	(\$0 57)	-38.78%
81W-90W	\$1 66			\$1 66	\$1 02	(\$0 64)	-38.55%
91W-100W	\$1 88			\$1 88	\$1 14	(\$0 74)	-39.36%
101W-110W	\$1 99			\$1 99	\$1 26	(\$0 73)	-36.68%
111W-130W	\$2 24			\$2 24	\$1 44	(\$0 80)	-35.71%
131W-150W	\$2 64			\$2 64	\$1 68	(\$0 96)	-36.36%
151W-170W	\$3 13			\$3 13	\$1 92	(\$1 21)	-38.66%
171W-190W	\$3 52			\$3 52	\$2 16	(\$1 36)	-38.64%
191W-210W	\$3 91			\$3 91	\$2 40	(\$1 51)	-38.62%
211W-230W	\$4 33			\$4 33	\$2 64	(\$1 69)	-39.03%
231W-250W	\$4 72			\$4 72	\$2 88	(\$1 84)	-38.98%
251W-270W	\$5 12			\$5 12	\$3 12	(\$2 00)	-39.06%
271W-300W	n/a			n/a	\$3 42	NEW	NEW
301W-330W	n/a			n/a	\$3 78	NEW	NEW
331W-360W	n/a			n/a	\$4 14	NEW	NEW
361W-390W	n/a			n/a	\$4 50	NEW	NEW
391W-420W	n/a			n/a	\$4 86	NEW	NEW
421W-450W	n/a			n/a	\$5 22	NEW	NEW
451W-480W	n/a			n/a	\$5 58	NEW	NEW
481W-510W	n/a			n/a	\$5 94	NEW	NEW
511W-540W	n/a			n/a	\$6 30	NEW	NEW
541W-570W	n/a			n/a	\$6 66	NEW	NEW
LED - Customer Replaced, Owned and Maintained MV to LED Fixture - Co Owned and Maintained 35 FT MT Wood Pole							
175W - 7,000 Lumen Single	\$13 07			\$13 07	\$9 73	(\$3 34)	-25.55%
250W - 11,000 Lumen Single	\$16 34			\$16 34	\$12 16	(\$4 18)	-25.58%
400W - 20,000 Lumen Single	\$19 38			\$19 38	\$14 43	(\$4 95)	-25.54%
LED - Customer Replaced, Owned and Maintained MV to LED Fixture - Co Owned and Maintained 35 FT MT Wood Pole							
100W - 8,500 Lumen	\$12 77			\$12 77	\$9 51	(\$3 26)	-25.53%
150W - 14,400 Lumen	\$14 57			\$14 57	\$10 85	(\$3 72)	-25.53%
250W - 23,200 Lumen	\$17 44			\$17 44	\$12 98	(\$4 46)	-25.57%
400W - 50,000 Lumen	\$25 27			\$25 27	\$18 81	(\$6 46)	-25.56%
<b>Rate No. 99 - Governmental Traffic Signal Service Rate</b>							
<b>Non-Metered Service Monthly Rate</b>							
<b>Incandescent Traffic Signals</b>							
2 Unit School Flasher - 790 Annl BH - 133 Watts	\$3 42			\$3 42	\$4 40	\$0 98	28.65%
30 Watt Controller - 24 Hours - 30 Watts	\$0 77			\$0 77	\$0 99	\$0 22	28.57%
100 Watt Controller - 100 - 100 Watts	\$3 27			\$3 27	\$3 31	\$0 04	1.22%
<b>Light-Emitting Diode ("LED") Traffic Signals</b>							
5 Lamp Head - 24 Hours - 14 Watts	\$0 77			\$0 77	\$0 75	(\$0 02)	-2.60%
3 Lamp Head - 24 Hours - 14 Watts	\$0 44			\$0 44	\$0 46	\$0 02	4.55%
3 Lamp Head - 18 Norm 6 Flash - 14 Watts	\$0 43			\$0 43	\$0 46	\$0 03	6.98%
4 Lamp Head - 24 Hours - 14 Watts	\$0 77			\$0 77	\$0 75	(\$0 02)	-2.60%
4 Lamp Head - 18 Norm 6 Flash - 14 Watts	\$0 77			\$0 77	\$0 75	(\$0 02)	-2.60%
2 Unit Walk Light - 24 Hours - 9 Watts	\$0 29			\$0 29	\$0 29	\$0 00	0.00%
2 Unit Walk Light - 18 Norm 6 Flash - 9 Watts	\$0 29			\$0 29	\$0 29	\$0 00	0.00%
1 Unit Flashing - 24 Hours - 14 Watts	\$0 22			\$0 22	\$0 43	\$0 21	95.45%
2 Unit Flashing - 24 Hours - 14 Watts	\$0 44			\$0 44	\$0 46	\$0 02	4.55%
2 Unit School Flasher - 351 Annl BH - 14 Watts	\$0 35			\$0 35	\$0 46	\$0 11	31.43%
2 Unit School Flasher - 790 Annl BH - 14 Watts	\$0 35			\$0 35	\$0 46	\$0 11	31.43%
4 Unit School Flasher - 351 Annl BH - 14 Watts	\$0 77			\$0 77	\$0 75	(\$0 02)	-2.60%
4 Unit School Flasher - 790 Annl BH - 14 Watts	\$0 77			\$0 77	\$0 75	(\$0 02)	-2.60%
Bike Lane Signals	n/a			n/a	\$0 33	NEW	NEW
<b>Metered Traffic Signals</b>							
Customer Charge	\$10 75			\$10 75	\$12 34	\$1 59	14.79%
Energy Charge, per kWh	\$0 03455	\$0 00107	\$0 00044	\$0 03606	\$0 03747	\$0 00141	3.92%

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 11 - Time-Of-Day Municipal Pumping Service</b>							
Customer Charge	\$96.22			\$96.22	\$97.87	\$1.65	1.71%
Energy Charge (\$/kWh)							
Secondary Voltage				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (1pm-5pm M-F)	\$0.20888	\$0.00254	\$0.00083	\$0.21035	\$0.22914	\$0.01879	8.93%
Summer Shoulder-Peak (10am-1pm, 5pm-8pm M-F)	\$0.10625	\$0.00254	\$0.00083	\$0.10962	\$0.09429	(\$0.01533)	-13.98%
Summer Off-Peak	\$0.04407	\$0.00254	\$0.00083	\$0.04744	\$0.04240	(\$0.00504)	-10.62%
Non-Summer All kWh	\$0.04407	\$0.00254	\$0.00083	\$0.04744	\$0.04240	(\$0.00504)	-10.62%
Primary Voltage				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (1pm-5pm M-F)	\$0.20472	\$0.00254	\$0.00083	\$0.20809	\$0.22622	\$0.01813	8.71%
Summer Shoulder-Peak (10am-1pm, 5pm-8pm M-F)	\$0.10399	\$0.00254	\$0.00083	\$0.10736	\$0.09137	(\$0.01599)	-14.89%
Summer Off-Peak	\$0.04181	\$0.00254	\$0.00083	\$0.04518	\$0.03948	(\$0.00570)	-12.62%
Non-Summer All kWh	\$0.04181	\$0.00254	\$0.00083	\$0.04518	\$0.03948	(\$0.00570)	-12.62%
<b>Rate No. 15 - Electrolytic Refining Service</b>							
Customer Charge	\$400.00			\$400.00	\$22.07	(\$377.93)	-94.48%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F)	\$0.16219			\$0.16219	\$0.14961	(\$0.01258)	-7.76%
Summer Off-Peak	\$0.00479			\$0.00479	\$0.00530	\$0.00051	10.65%
Non-Summer All kWh	\$0.00479			\$0.00479	\$0.00530	\$0.00051	10.65%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$15.97		\$0.49	\$16.46	\$21.34	\$4.88	29.65%
Non-Summer	\$11.84		\$0.49	\$12.33	\$16.72	\$4.39	35.60%
<b>Rate No. 22 - Irrigation Service</b>							
Customer Charge	\$23.94			\$23.94	\$22.99	(\$0.95)	-3.97%
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer All kWh	\$0.10109	\$0.00830	\$0.00138	\$0.11077	\$0.15264	\$0.04207	37.98%
Non-Summer All kWh	\$0.07609	\$0.00830	\$0.00138	\$0.08577	\$0.12284	\$0.03707	43.22%
<b>Alternate Irrigation Time-Of-Day</b>							
Customer Charge	\$25.44			\$25.44	\$22.99	(\$2.45)	-9.63%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (1-5pm, M-F)	\$0.46941	\$0.00830	\$0.00138	\$0.47909	\$0.51349	\$0.03440	7.18%
Summer Off-Peak	\$0.05729	\$0.00830	\$0.00138	\$0.06697	\$0.10488	\$0.03791	56.61%
Non-Summer All kWh	\$0.05729	\$0.00830	\$0.00138	\$0.06697	\$0.12264	\$0.05567	83.43%
<b>Rate No. 24 - General Service</b>							
Customer Charge	\$28.70			\$28.70	\$62.60	\$33.90	118.12%
Secondary Voltage				(May-Oct)	(Jun-Sep)		
Energy Charge (\$/kWh)							
Summer (0 - 200 kW hours)	\$0.07228			\$0.07228	\$0.10117	\$0.02889	39.97%
Summer (next 150 kW hours)	\$0.05257			\$0.05257	\$0.08117	\$0.02860	54.40%
Summer (all add'l kW hours)	\$0.03823			\$0.03823	\$0.06117	\$0.02294	60.01%
Non-Summer (0 - 200 kW hours)	\$0.03556			\$0.03556	\$0.05030	\$0.01474	41.45%
Non-Summer (next 150 kW hours)	\$0.02587			\$0.02587	\$0.03030	\$0.00443	17.12%
Non-Summer (all add'l kW hours)	\$0.01881			\$0.01881	\$0.01030	(\$0.00851)	-45.24%
Demand Charge (\$/kW)				(May-Oct)	(Jun-Sep)		
Summer	\$12.78	\$1.01	\$0.46	\$14.25	\$11.33	(\$2.92)	-20.49%
Non-Summer	\$8.91	\$1.01	\$0.46	\$10.38	\$3.74	(\$6.64)	-63.97%
Primary Voltage				(May-Oct)	(Jun-Sep)		
Energy Charge (\$/kWh)							
Summer (0 - 200 kW hours)	\$0.05829			\$0.05829	\$0.09877	\$0.04048	69.45%
Summer (next 150 kW hours)	\$0.04258			\$0.04258	\$0.07877	\$0.03619	84.99%
Summer (all add'l kW hours)	\$0.03117			\$0.03117	\$0.05877	\$0.02760	88.55%
Non-Summer (0 - 200 kW hours)	\$0.02906			\$0.02906	\$0.04791	\$0.01885	64.87%
Non-Summer (next 150 kW hours)	\$0.02135			\$0.02135	\$0.02791	\$0.00656	30.73%
Non-Summer (all add'l kW hours)	\$0.01573			\$0.01573	\$0.00791	(\$0.00782)	-49.71%
Demand Charge (\$/kW)				(May-Oct)	(Jun-Sep)		
Summer	\$11.47	\$1.01	\$0.46	\$12.94	\$11.01	(\$1.93)	-14.91%
Non-Summer	\$7.59	\$1.01	\$0.46	\$9.06	\$3.42	(\$5.64)	-62.25%
Transmission Voltage				(May-Oct)	(Jun-Sep)		
Energy Charge (\$/kWh)							
Summer (0 - 200 kW hours)	n/a			n/a	\$0.09230	NEW	NEW
Summer (next 150 kW hours)	n/a			n/a	\$0.07230	NEW	NEW
Summer (all add'l kW hours)	n/a			n/a	\$0.05230	NEW	NEW
Non-Summer (0 - 200 kW hours)	n/a			n/a	\$0.04144	NEW	NEW
Non-Summer (next 150 kW hours)	n/a			n/a	\$0.02144	NEW	NEW
Non-Summer (all add'l kW hours)	n/a			n/a	\$0.00144	NEW	NEW
Demand Charge (\$/kW)				(Jun-Sep)			
Summer	n/a			n/a	\$10.13	NEW	NEW
Non-Summer	n/a			n/a	\$2.54	NEW	NEW

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Alternate Time-Of-Day</b>							
Customer Charge	\$30.20			\$30.20	\$62.60	\$32.40	107.28%
Secondary Voltage							
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F)	\$0.11861			\$0.11861	\$0.20094	\$0.08233	69.42%
Summer Off-Peak	\$0.00502			\$0.00502	\$0.05162	\$0.04660	928.36%
Non-Summer All kWh	\$0.00502			(Oct-May)	(Oct-May)		
Demand Charge (\$/kW)				\$0.00502	\$0.03976	\$0.03474	692.08%
Summer	\$24.50	\$1.01	\$0.46	(Jun-Sep)	(Jun-Sep)		
				\$25.97	\$11.33	(\$14.64)	-56.37%
Non-Summer	\$20.37	\$1.01	\$0.46	(Oct-May)	(Oct-May)		
				\$21.84	\$3.74	(\$18.10)	-82.88%
Primary Voltage							
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F)	\$0.11585			\$0.11585	\$0.19668	\$0.08083	69.77%
Summer Off-Peak	\$0.00491			\$0.00491	\$0.04736	\$0.04245	864.57%
Non-Summer All kWh	\$0.00491			(Oct-May)	(Oct-May)		
Demand Charge (\$/kW)				\$0.00491	\$0.03437	\$0.02946	599.99%
Summer	\$23.54	\$1.01	\$0.46	(Jun-Sep)	(Jun-Sep)		
				\$25.01	\$11.01	(\$14.00)	-55.98%
Non-Summer	\$19.41	\$1.01	\$0.46	(Oct-May)	(Oct-May)		
				\$20.88	\$3.42	(\$17.46)	-83.62%
Transmission Voltage							
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12-6pm, M-F)	n/a			n/a	\$0.19021	NEW	NEW
Summer Off-Peak	n/a			n/a	\$0.04089	NEW	NEW
Non-Summer All kWh	n/a				(Oct-May)		
Demand Charge (\$/kW)				n/a	\$0.02790	NEW	NEW
Summer	n/a			n/a	(Jun-Sep)		
				n/a	\$10.13	NEW	NEW
Non-Summer	n/a			n/a	(Oct-May)		
				n/a	\$2.54	NEW	NEW
<b>EXPERIMENTAL Off Peak Demand Rate</b>							
Customer Charge	n/a			n/a	\$62.60	NEW	NEW
Secondary Voltage							
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12-6pm, M-F)	n/a			n/a	\$0.21338	NEW	NEW
Summer Off-Peak	n/a			n/a	\$0.05162	NEW	NEW
Non-Summer All kWh	n/a				(Oct-May)		
Demand Charge (\$/kW)				n/a	\$0.03976	NEW	NEW
Summer On-Peak	n/a			n/a	(Jun-Sep)		
Summer Maximum	n/a			n/a	\$13.70	NEW	NEW
Non-Summer	n/a			n/a	\$3.74	NEW	NEW
				n/a	(Oct-May)		
				n/a	\$3.74	NEW	NEW
Primary Voltage							
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12-6pm, M-F)	n/a			n/a	\$0.20912	NEW	NEW
Summer Off-Peak	n/a			n/a	\$0.04736	NEW	NEW
Non-Summer All kWh	n/a				(Oct-May)		
Demand Charge (\$/kW)				n/a	\$0.03437	NEW	NEW
Summer On-Peak	n/a			n/a	(Jun-Sep)		
Summer Maximum	n/a			n/a	\$13.38	NEW	NEW
Non-Summer	n/a			n/a	\$3.42	NEW	NEW
				n/a	(Oct-May)		
				n/a	\$3.42	NEW	NEW
Transmission Voltage							
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak	n/a			n/a	\$0.20265	NEW	NEW
Summer Maximum	n/a			n/a	\$0.04089	NEW	NEW
Non-Summer	n/a				(Oct-May)		
Demand Charge (\$/kW)				n/a	\$0.02790	NEW	NEW
Summer On-Peak	n/a			n/a	(Jun-Sep)		
Summer Maximum	n/a			n/a	\$12.50	NEW	NEW
Non-Summer	n/a			n/a	\$2.54	NEW	NEW
				n/a	(Oct-May)		
				n/a	\$2.54	NEW	NEW



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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 25 - Large Power Service</b>							
<b>Secondary Voltage</b>							
Customer Charge	\$200.00			\$200.00	\$1,089.05	\$889.05	444.53%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm M-F. )	\$0.11527			\$0.11527	\$0.11513	(\$0.00014)	-0.12%
Summer Off-Peak	\$0.00502			\$0.00502	\$0.00119	(\$0.00383)	-76.29%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0.00502			\$0.00502	\$0.00119	(\$0.00383)	-76.29%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$22.49	\$0.81	\$0.45	\$23.75	\$25.05	\$1.30	5.47%
				(Oct-May)	(Oct-May)		
Non-Summer	\$18.36	\$0.81	\$0.45	\$19.62	\$20.43	\$0.81	4.13%
<b>Primary Voltage</b>							
Customer Charge	\$200.00			\$200.00	\$1,089.05	\$889.05	444.53%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F. )	\$0.11260			\$0.11260	\$0.11809	\$0.00549	4.87%
Summer Off-Peak	\$0.00491			\$0.00491	\$0.00119	(\$0.00372)	-75.85%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0.00491			\$0.00491	\$0.00119	(\$0.00372)	-75.85%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$21.87	\$0.81	\$0.45	\$23.13	\$23.65	\$0.52	2.25%
				(Oct-May)	(Oct-May)		
Non-Summer	\$17.74	\$0.81	\$0.45	\$19.00	\$19.03	\$0.03	0.16%
<b>Transmission Voltage</b>							
Customer Charge	\$400.00			\$400.00	\$1,089.05	\$689.05	172.26%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F. )	\$0.10984			\$0.10984	\$0.15771	\$0.04787	43.58%
Summer Off-Peak	\$0.00479			\$0.00479	\$0.00119	(\$0.00360)	-75.25%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0.00479			\$0.00479	\$0.00119	(\$0.00360)	-75.25%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$18.58		\$0.45	\$19.03	\$21.36	\$2.33	12.24%
				(Oct-May)	(Oct-May)		
Non-Summer	\$14.45		\$0.45	\$14.90	\$16.74	\$1.84	12.35%
<b>Off Peak Demand Rate (&gt;600 kW)</b>							
<b>Secondary Voltage</b>							
Customer Charge	\$200.00			\$200.00	\$1,089.05	\$889.05	444.53%
Energy Charge (\$/kWh)							
Summer On-Peak (12-6pm, M-F. )	\$0.11527			\$0.11527	\$0.17648	\$0.06121	53.10%
Summer Off-Peak	\$0.00502			\$0.00502	\$0.00119	(\$0.00383)	-76.29%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0.00502			\$0.00502	\$0.00119	(\$0.00383)	-76.29%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak	\$25.44	\$0.81	\$0.45	\$26.70	\$27.54	\$0.84	3.15%
Summer Maximum	\$12.29	\$0.81	\$0.45	\$13.55	\$13.32	(\$0.23)	-1.70%
				(Oct-May)	(Oct-May)		
Non-Summer	\$12.29	\$0.81	\$0.45	\$13.55	\$20.43	\$6.88	50.77%
<b>Primary Voltage</b>							
Customer Charge	\$200.00			\$200.00	\$1,089.05	\$889.05	444.53%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F. )	\$0.11260			\$0.11260	\$0.18103	\$0.06843	60.77%
Summer Off-Peak	\$0.00491			\$0.00491	\$0.00119	(\$0.00372)	-75.85%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0.00491			\$0.00491	\$0.00119	(\$0.00372)	-75.85%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak	\$24.82	\$0.81	\$0.45	\$26.08	\$26.14	\$0.06	0.23%
Summer Maximum	\$11.67	\$0.81	\$0.45	\$12.93	\$11.92	(\$1.01)	-7.81%
				(Oct-May)	(Oct-May)		
Non-Summer	\$11.67	\$0.81	\$0.45	\$12.93	\$19.03	\$6.10	47.18%
<b>Transmission Voltage</b>							
Customer Charge	\$400.00			\$400.00	\$1,089.05	\$689.05	172.26%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F. )	\$0.10984			\$0.10984	\$0.24198	\$0.13214	120.30%
Summer Off-Peak	\$0.00479			\$0.00479	\$0.00119	(\$0.00360)	-75.25%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0.00479			\$0.00479	\$0.00119	(\$0.00360)	-75.25%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak	\$21.53		\$0.45	\$21.98	\$23.85	\$1.87	8.51%
Summer Maximum	\$8.38		\$0.45	\$8.83	\$9.63	\$0.80	9.06%
				(Oct-May)	(Oct-May)		
Non-Summer	\$8.38		\$0.45	\$8.83	\$16.74	\$7.91	89.58%

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 26- Petroleum Refinery Service</b>							
Customer Charge	\$675.43			\$675.43	\$106.31	(\$569.12)	-84.26%
				(Jun-Sep)	(Jun-Sep)		
Energy Charge (\$/kWh)	\$0.00784			\$0.00784	\$0.00998	\$0.00214	27.30%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$20.50	\$0.45		\$20.95	\$23.70	\$2.75	13.13%
				(Oct-May)	(Oct-May)		
Non-Summer	\$16.30	\$0.45		\$16.75	\$19.08	\$2.33	13.91%
<b>Rate No. 28- Area Lighting</b>							
Mercury Vapor - Overhead System - Co. Owned - Wood Pole (With 35' Pole)							
175W MV 7,000L 195 Watts	\$13.09			\$13.09	\$12.74	(\$0.35)	-2.67%
250W MV 11,000L 275 Watts	\$14.82			\$14.82	\$14.42	(\$0.40)	-2.70%
400 MV 20,000L 460 Watts	\$18.76			\$18.76	\$18.26	(\$0.50)	-2.67%
HPS Vapor - Overhead System - Co. Owned - 35' Wood Pole							
100W HPS 8,500L 124 Watts	\$11.64			\$11.64	\$11.33	(\$0.31)	-2.66%
150W HPS 14,400L 193 Watts	\$13.12			\$13.12	\$12.77	(\$0.35)	-2.67%
250W HPS 23,200L 313 Watts	\$15.61			\$15.61	\$15.19	(\$0.42)	-2.69%
400W HPS 50,000L 485 Watts	\$19.29			\$19.29	\$18.78	(\$0.51)	-2.64%
HPS Vapor - Floodlight On Existing Wood Pole							
100W HPS 9,500L 137 Watts	\$7.29			\$7.29	\$7.10	(\$0.19)	-2.61%
250W HPS 27,500L 330 Watts	\$11.17			\$11.17	\$10.95	(\$0.22)	-1.97%
400W HPS 50,000L 490 Watts	\$14.49			\$14.49	\$14.26	(\$0.23)	-1.59%
1000W HPS 119,500L 1103 Watts	\$28.23			\$28.23	\$27.88	(\$0.35)	-1.24%
Metal Halide Floodlight On Existing Wood Pole							
400W MH 38,000L 35' Pole 490 Watts	\$15.97			\$15.97	\$15.54	(\$0.43)	-2.69%
1000W MH 115,500L 35' Pole 1100 Watts	\$28.28			\$28.28	\$27.93	(\$0.35)	-1.24%
HPS Vapor - Floodlight With New Co. Supplied Wood Pole							
100W HPS 9,500L 35' Pole 137 Watts	\$12.26			\$12.26	\$11.93	(\$0.33)	-2.69%
250W HPS 27,500L 35' Pole 330 Watts	\$16.29			\$16.29	\$15.86	(\$0.43)	-2.64%
400W HPS 50,000L 35' Pole 490 Watts	\$19.62			\$19.62	\$19.10	(\$0.52)	-2.65%
1000W HPS 119,500L 35' Pole 1103 Watts	\$35.57			\$35.57	\$34.62	(\$0.95)	-2.67%
1000W HPS 119,500L 45' Pole 1103 Watts	\$36.72			\$36.72	\$35.74	(\$0.98)	-2.67%
Metal Halide Floodlight With New Co. Wood Pole							
400W MH 38,000L 35' Pole 490 Watts	\$25.05			\$25.05	\$24.38	(\$0.67)	-2.67%
1000W MH 115,500L 35' Pole 1100 Watts	\$37.01			\$37.01	\$36.02	(\$0.99)	-2.67%
1000W MH 115,500L 45' Pole 1100 Watts	\$38.17			\$38.17	\$37.15	(\$1.02)	-2.67%
LED Area Light On Existing Wood Pole (Distribution Or Lighting)							
31W-100W LED light equivalent to 150W HPS	\$8.19			\$8.19	\$7.97	(\$0.22)	-2.69%
LED Area Light On System Co. Owned - 35' Wood Pole							
31W-100W LED light equivalent to 150W HPS	\$10.23			\$10.23	\$9.96	(\$0.27)	-2.64%
LED Floodlight On Existing Wood Pole (Distribution Or Lighting)							
31W-100W LED light equivalent to 150W HPS	\$8.25			\$8.25	\$8.03	(\$0.22)	-2.67%
101W-200W LED light equivalent to 400W HPS	\$11.57			\$11.57	\$11.26	(\$0.31)	-2.68%
250W-400W LED light equivalent to 1000W HPS	\$16.83			\$16.83	\$16.38	(\$0.45)	-2.67%
400W-500W LED	n/a			n/a	\$17.12	NEW	NEW
LED Floodlight With New Co. Supplied 35Ft Wood Pole							
31W-100W LED light equivalent to 150W HPS	\$10.30			\$10.30	\$10.03	(\$0.27)	-2.62%
101W-200W LED light equivalent to 400W HPS	\$13.62			\$13.62	\$13.26	(\$0.36)	-2.64%
250W-400W LED light equivalent to 1000W HPS	\$18.92			\$18.92	\$18.42	(\$0.50)	-2.64%
LED Floodlight With New Co. Supplied 40Ft Wood Pole							
250W-400W LED light equivalent to 1000W HPS	\$19.34			\$19.34	\$18.82	(\$0.52)	-2.69%
LED Floodlight With New Co. Supplied 35Ft Direct Embedded Pole For Ug Only (Border Lighting Only)							
250W-400W LED light equivalent to 1000W HPS	\$23.91			\$23.91	\$23.27	(\$0.64)	-2.68%
LED Floodlight With New Co. Supplied 35Ft Wood Pole For Ug Only (Border Lighting Only)							
250W-400W LED light equivalent 1000W HPS	\$23.91			\$23.91	\$23.27	(\$0.64)	-2.68%
LED Floodlight With New Co. Supplied 35Ft Direct Embedded Pole For Ug Only (Border Lighting Only)							
2-250W-400W LED light equivalent 1000W HPS	\$35.85			\$35.85	\$34.89	(\$0.96)	-2.68%
LED Floodlight With New Co. Supplied 35Ft Wood Pole For Ug Only (Border Lighting Only)							
2-250W-400W LED light equivalent 1000W HPS	\$34.09			\$34.09	\$33.18	(\$0.91)	-2.67%

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 30 - Electric Furnace Service</b>							
Customer Charge	\$240 00			\$240 00	\$19 12	(\$220.88)	-92 03%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6) Energy Charge	\$0 16775			\$0 16775	\$0 16780	\$0 00005	0 03%
Summer Off-Peak Energy Charge	\$0 00480			\$0 00480	\$0 01205	\$0 00725	151 04%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0 00480			\$0 00480	\$0.01205	\$0 00725	151 04%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$16 18		\$0 42	\$16 60	\$19 24	\$2 64	15 90%
				(Oct-May)	(Oct-May)		
Non-Summer	\$12 05		\$0 42	\$12 47	\$14 62	\$2 15	17 24%
<b>Off Peak Demand Rate</b>							
Customer Charge Secondary	\$240 00			\$240 00	Eliminate	Eliminate	Eliminate
Energy Charge (\$/kWh)							
Summer On-Peak (12-6pm, M-F, )	\$0 22			\$0 22205	Eliminate	Eliminate	Eliminate
Summer Off-Peak	\$0 00			\$0 00479	Eliminate	Eliminate	Eliminate
Summer On-Peak (\$/kW)	\$16 54		\$0 42	\$16 96	Eliminate	Eliminate	Eliminate
Summer Maximum (\$/kW)	\$5 46		\$0 42	\$5 88	Eliminate	Eliminate	Eliminate
<b>Rate No. 31 - Military Reservation Service</b>							
Customer Charge	\$820 00			\$820 00	\$133 48	(\$886.52)	-83 72%
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F, )	\$0 11937			\$0 11937	\$0 13575	\$0 01638	13 72%
Summer Off-Peak	\$0 00490			\$0 00490	\$0 00685	\$0 00175	35 71%
				(Oct-May)	(Oct-May)		
Non-Summer All kWh	\$0 00490			\$0 00490	\$0 00685	\$0 00175	35 71%
Demand Charge (\$/kW)				(Jun-Sep)	(Jun-Sep)		
Summer	\$20 77		\$0 46	\$21 23	\$22 82	\$1 59	7 49%
				(Oct-May)	(Oct-May)		
Non-Summer	\$16 64		\$0 46	\$17 10	\$18 20	\$1 10	6 43%
<b>Rate No. 34 - Cotton Gin Service</b>							
Customer Charge Annual Charge	\$474 00			\$474.00	\$4,659 72	\$4,185 72	883 06%
Demand Charge (\$/kW) - Operating Season begins no earlier than September and ends no later than April				(Sep-Oct)	(Sep)		
Summer	\$11 07	\$2 34	\$0 02	\$13 43	\$14 14	\$0 71	5 29%
				(Nov-Apr)	(Oct-Apr)		
Non-Summer	\$11 07	\$2 34	\$0 02	\$13 43	\$14.14	\$0.71	5 29%
				(May-Aug)	(May-Aug)		
Out of Season				See Applicable Rate Schedule	See Applicable Rate Schedule		
Energy Charge (\$/kWh) - Operating Season begins no earlier than September and ends no later than				(Sep-Oct)	(Sep)		
Summer All kWh	\$0 05568			\$0 05568	\$0 08717	\$0 03149	56 56%
				(Nov-Apr)	(Oct-Apr)		
Non-Summer All kWh	\$0 03568			\$0 03568	\$0 05717	\$0 02149	60 23%
				(May-Aug)	(May-Aug)		
Out of Season (May - Aug)				See Applicable Rate Schedule	See Applicable Rate Schedule		
<b>Rate No. 38 - Interruptible Large Power Service</b>							
Secondary Voltage							
Demand Charge (\$/kW)	\$4 90			\$4 90	\$7 12	\$2 22	45 31%
Energy Charge (\$/kWh)	\$0 00502			\$0 00502	\$0 00119	(\$0 00383)	-76 29%
Primary Voltage							
Demand Charge (\$/kW)	\$4 59			\$4 59	\$6 34	\$1 75	38 13%
Energy Charge (\$/kWh)	\$0 00491			\$0 00491	\$0 00119	(\$0 00372)	-75 85%
Transmission Voltage							
Demand Charge (\$/kW)	\$2 16			\$2 16	\$4.14	\$1 98	91 67%
Energy Charge (\$/kWh)	\$0 00479			\$0 00479	\$0 00119	(\$0 00360)	-75 25%

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 41 - City and County Service</b>							
Customer Charge	\$21 64			\$21 64	\$74 94	\$53 30	246 30%
Secondary Voltage							
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer first 3,000 kWh	\$0 09917			Eliminate	Eliminate	Eliminate	Eliminate
Summer all Add'l	\$0 03236			\$0 03236	Eliminate	Eliminate	Eliminate
Summer All kWh					\$0 04512	NEW	NEW
Non-Summer first 3,000 kWh	\$0 08417			(Nov-Apr)	(Oct-May)		
Non-Summer all Add'l	\$0 01736			Eliminate	Eliminate	Eliminate	Eliminate
Non-Summer All kWh				\$0 01736	Eliminate	Eliminate	Eliminate
Demand Charge (\$/kW)					\$0 02943	NEW	NEW
Summer	\$21 36	\$1 49	\$0 54	(May-Oct)	(Jun-Sep)		
				\$23 39	\$24 70	\$1 31	5 58%
Non-Summer	\$17 73	\$1 49	\$0 54	(Nov-Apr)	(Oct-May)		
				\$19 76	\$13 16	(\$6 60)	-33 42%
Primary Voltage							
Energy Charge (\$/kWh)				(May-Oct)	(Jun-Sep)		
Summer first 3,000 kWh	\$0 09752			\$0 09752	Eliminate	Eliminate	Eliminate
Summer all Add'l	\$0 03209			\$0 03209	Eliminate	Eliminate	Eliminate
Summer All kWh					\$0 04382	NEW	NEW
Non-Summer first 3,000 kWh	\$0 08252			(Nov-Apr)	(Oct-May)		
Non-Summer all Add'l	\$0 01708			Eliminate	Eliminate	Eliminate	Eliminate
Non-Summer All kWh				\$0 01708	Eliminate	Eliminate	Eliminate
Demand Charge (\$/kW)					\$0 02814	NEW	NEW
Summer	\$19 95	\$1 49	\$0 54	(May-Oct)	(Jun-Sep)		
				\$21 98	\$23 79	\$1 81	8 25%
Non-Summer	\$16 32	\$1 49	\$0 54	(Nov-Apr)	(Oct-May)		
				\$18 35	\$12 25	(\$6 10)	-33 23%
Alternate Time-Of-Day							
Customer Charge	\$23 14			\$23 14	\$74 94	\$51 80	223 85%
Secondary Voltage							
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F, )	\$0 15565			\$0 15565	\$0 15109	(\$0 00456)	-2 93%
Summer Off-Peak	\$0 00502			\$0 00502	\$0 00467	(\$0 00035)	-7 07%
Non-Summer All kWh	\$0 00502			(Oct-May)	(Oct-May)		
Demand Charge (\$/kW)				\$0 00502	\$0 02943	\$0 02441	486 33%
Summer	\$24 97	\$1 49	\$0 54	(Jun-Sep)	(Jun-Sep)		
				\$27 00	\$24 70	(\$2 30)	-8 53%
Non-Summer	\$20 84	\$1 49	\$0 54	(Oct-May)	(Oct-May)		
				\$22 87	\$13 16	(\$9 71)	-42 47%
Primary Voltage							
Energy Charge (\$/kWh)				(Jun-Sep)	(Jun-Sep)		
Summer On-Peak (12-6pm, M-F, )	\$0 15203			\$0 15203	\$0 15287	\$0 00084	0 56%
Summer Off-Peak	\$0 00491			\$0 00491	\$0 01651	\$0 01160	236 35%
Non-Summer All kWh	\$0 00491			(Oct-May)	(Oct-May)		
Demand Charge (\$/kW)				\$0 00491	\$0 02814	\$0 02323	473 08%
Summer	\$23 91	\$1 49	\$0 54	(Jun-Sep)	(Jun-Sep)		
				\$25 94	\$23 79	(\$2 15)	-8 28%
Non-Summer	\$19 78	\$1 49	\$0 54	(Oct-May)	(Oct-May)		
				\$21 81	\$12 25	(\$9 56)	-43 82%
<b>Rate No. 46 - Maintenance Power for Cogeneration and Small Power Production</b>							
Delivery Service Charge - Secondary (up to 600 kW) (\$/kW)	\$4 73			\$4 73	\$5 80	\$1 07	22 62%
Delivery Service Charge - Primary (up to 600 kW) (\$/kW)	\$3 77			\$3 77	\$4 74	\$0 97	25 73%
Delivery Service Charge - Secondary (above 600 kW) (\$/kW)	\$3 91			\$3 91	\$5 11	\$1 20	30 69%
Delivery Service Charge - Primary (above 600 kW) (\$/kW)	\$3 29			\$3 29	\$4 36	\$1 07	32 52%
<b>Rate No. 47 - Backup Power for Cogeneration and Small Power Production</b>							
Delivery Service Charge - Secondary (up to 600 kW) (\$/kW)	\$4 73			\$4 73	\$5 80	\$1 07	22 62%
Delivery Service Charge - Primary (up to 600 kW) (\$/kW)	\$3 77			\$3 77	\$4 74	\$0 97	25 73%
Delivery Service Charge - Secondary (above 600 kW) (\$/kW)	\$3 91			\$3 91	\$5 11	\$1 20	30 69%
Delivery Service Charge - Primary (above 600 kW) (\$/kW)	\$3 29			\$3 29	\$4 36	\$1 07	32 52%
<b>Rate No. 48 - Non-Firm Purchased Power Service From DG, DRG and QF</b>							
Customer Charge	\$15 00			\$15 00	\$15 00	\$0 00	0 00%
Customer Charge	\$165 00			\$165 00	\$165 00	\$0 00	0 00%
<b>Rate No. 51 - Interruptible Power for Cogeneration and SPP</b>							
Delivery Service Charge - Secondary (up to 600 kW) (\$/kW)	\$4 73			\$4 73	\$5 80	\$1 07	22 62%
Delivery Service Charge - Primary (up to 600 kW) (\$/kW)	\$3 77			\$3 77	\$4 74	\$0 97	25 73%
Delivery Service Charge - Secondary (above 600 kW) (\$/kW)	\$3 91			\$3 91	\$5 11	\$1 20	30 69%
Delivery Service Charge - Primary (above 600 kW) (\$/kW)	\$3 29			\$3 29	\$4 36	\$1 07	32 52%

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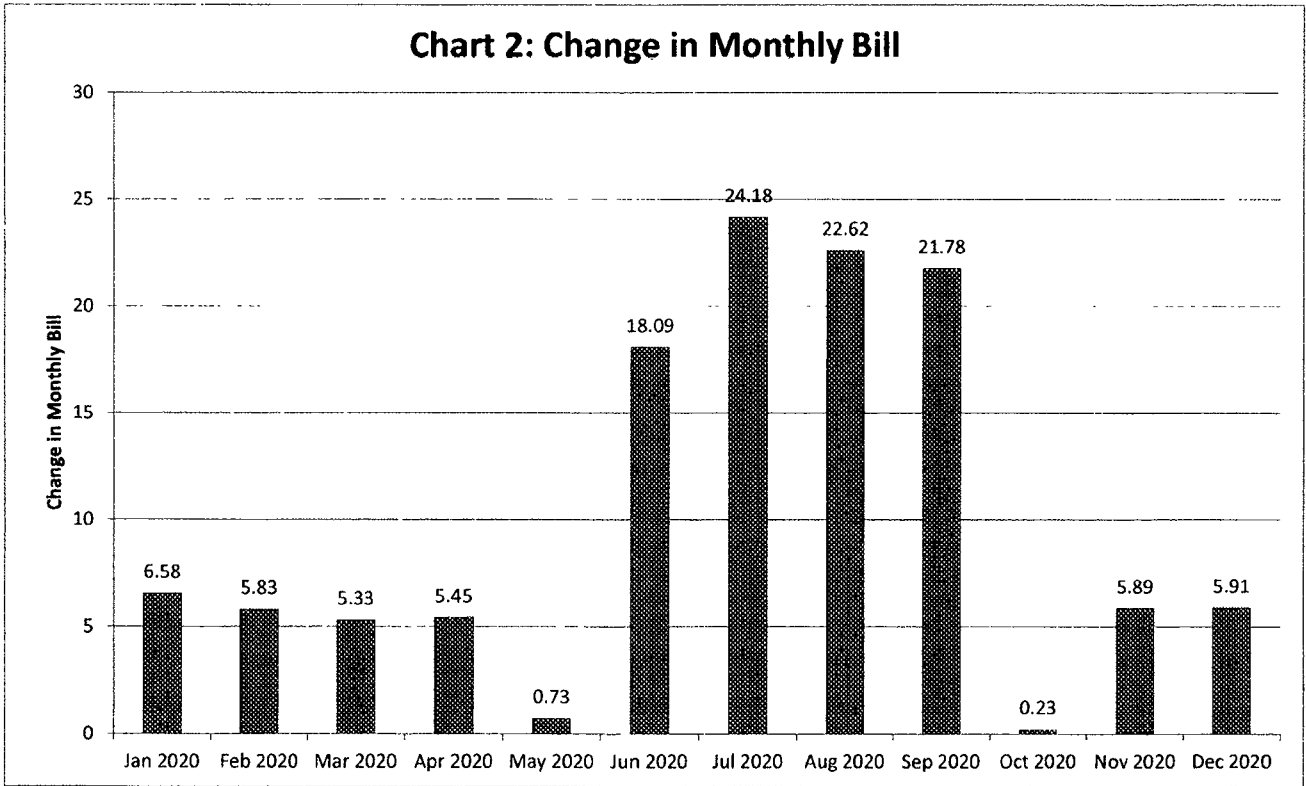
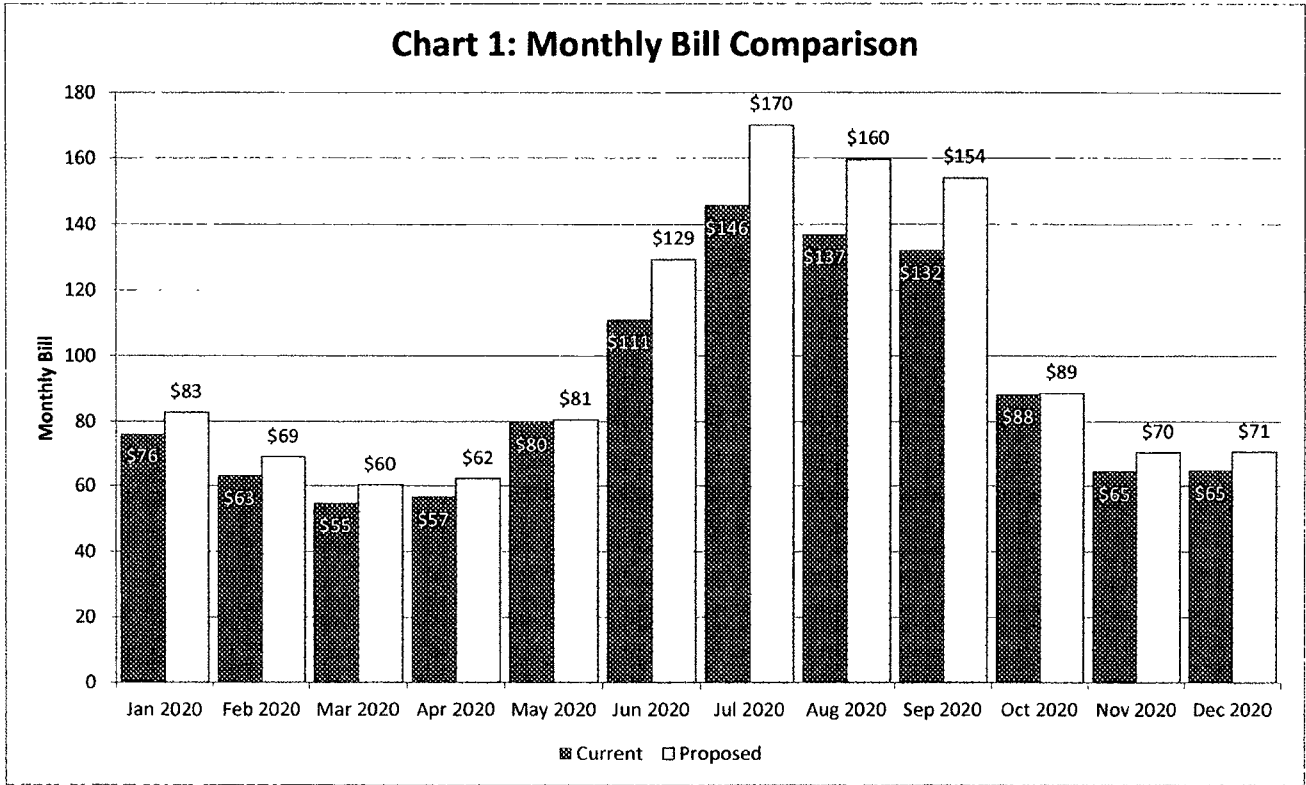
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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
<b>Rate No. 99 - Miscellaneous Service Charges</b>							
New Service Start - No Field Activity Required	\$17 75			\$17 75	\$2 75	(\$15 00)	-84 51%
New Service Start - Field Activity Required	\$24 00			\$24 00	\$16 00	(\$8 00)	-33 33%
New Service Start - No Existing Meter (Standard Rate)	\$51 25			\$51 25	\$51 25	\$0 00	0 00%
New Service Start - No Existing Meter (Non-Standard Rate)	\$280 25			\$280 25	\$310 00	\$29 75	10 62%
Energy Diversion Charge	\$294 25			\$294 25	\$298 50	\$4 25	1 44%
Energy Diversion Charge With Damage Charge	n/a			n/a	\$474 25	NEW	NEW
Meter Seal Replacement Charge	\$8 75			\$8 75	\$11 00	\$2 25	25 71%
No Access To Equipment Charge - Field Activity Required	\$12 50			\$12 50	\$29 25	\$16 75	134 00%
No Access To Equipment Charge - Enhanced Field Activity Required	n/a			n/a	\$47 75	NEW	NEW
*No Light* Service Call Charge (Standard Rate)	\$28 25			\$28 25	\$31 25	\$3 00	10 62%
*No Light* Service Call Charge (Non-Standard Rate)	\$268 25			\$268 25	\$302 50	\$34 25	12 77%
Non-Pay Reconnect Charge @ Meter	\$36 75			\$36 75	\$35 00	(\$1 75)	-4 76%
Non-Pay Reconnect Charge @ Meter - Same Day	\$147 75			\$147 75	DELETE	DELETE	DELETE
Non-Pay Reconnect Charge @ Pole	\$142 00			\$142 00	\$164 25	\$22 25	15 67%
Pulse Metering Equipment Installation	\$286 25			\$286 25	\$285 50	(\$0 75)	-0 26%
Pulse Metering Equipment Repair	\$77 25			\$77 25	\$80 50	\$3 25	4 21%
Returned Payment Charge	\$28 00			\$28 00	\$22 00	(\$6 00)	-21 43%
Requested Meter Test Charge (Single Phase)	\$60 75			\$60 75	\$72 25	\$11 50	18 93%
Requested Meter Test Charge (Three Phase)	\$95 00			\$95 00	\$156 75	\$61 75	65 00%
Temporary Overhead Connection Charge	\$160 50			\$160 50	\$188 00	\$27 50	17 13%
Temporary Underground Connection Charge	\$160 50			\$160 50	\$188 00	\$27 50	17 13%
Unable to Connect Requested Service for Failed Inspection	\$76 75			\$76 75	\$79 25	\$2 50	3 26%
Facilities Rental Charge	1 0287% of cost			1 0287% of cost	1 2405% of cost	0 212%	20 59%
Maintenance of Customer Dedicated Facility Charge	0 6553% of cost			0 6553% of cost	0 5648% of cost	0 000%	0 00%
Maintenance of Customer Owned Facility Charge	3 2444% of cost			3 2444% of cost	2 5886% of cost	0 000%	0 00%
Special Bill Analysis Charge	\$ 68 50 or cost			\$ 68 50 or cost	\$75 50 or cost	\$7 00	10 22%
Special Bill History Charge	\$ 23 50 or cost			\$ 23 50 or cost	DELETE	DELETE	DELETE
Non-Routine Miscellaneous Charge	3 2444% of cost			3 2444% of cost	2 5886% of cost	0 000%	0 00%
Out of Cycle Meter Reading Charge	\$18 75			\$18 75	\$14 25	(\$4 50)	-24 00%
<b>Rate No. 06 - Interconnection and Parallel Operation of Distributed Generation</b>							
Application for Interconnection Fee							
Facilities less than or equal to 100kW	\$85 00			\$85 00	\$85 00	\$0 00	0 00%
Facilities greater than 100 kW	\$230 00			\$230 00	\$230 00	\$0 00	0 00%
<b>Rate No. CS - Community Solar Rate</b>							
Subscribed Community Solar Power Capacity (\$/kW)	\$17 64			\$17 64	\$17 64	\$0 00	0 00%
Retail Service Schedule - Base Generation Rates (\$/kWh)							
Schedule 01 - Residential Service	(\$0 060781)			(\$0 060781)	(\$0 088124)	(\$0 007343)	12 08%
Schedule 02 - Small Commercial Service	(\$0 061954)			(\$0 061954)	(\$0 064985)	(\$0 003031)	4 89%
Schedule 09 - Governmental Traffic Signal Service	(\$0 022266)			(\$0 022266)	Eliminate	Eliminate	Eliminate
Schedule 11 - TOU Municipal Pumping Service	(\$0 034816)			(\$0 034816)	Eliminate	Eliminate	Eliminate
Schedule 15 - Electrolytic Refining Service	(\$0 032974)			(\$0 032974)	Eliminate	Eliminate	Eliminate
Schedule 22 - Irrigation Service	(\$0 049100)			(\$0 049100)	Eliminate	Eliminate	Eliminate
Schedule 24 - General Service	(\$0 053808)			(\$0 053808)	(\$0 053025)	\$0 000783	-1 46%
Schedule 25 - Large Power Service	(\$0 037446)			(\$0 037446)	(\$0 041365)	(\$0 003919)	10 47%
Schedule 26 - Petroleum Refinery Service	(\$0 029252)			(\$0 029252)	Eliminate	Eliminate	Eliminate
Schedule 30 - Electric Furnace Service	(\$0 064643)			(\$0 064643)	Eliminate	Eliminate	Eliminate
Schedule 31 - Military Reservation Service	(\$0 036666)			(\$0 036666)	Eliminate	Eliminate	Eliminate
Schedule 34 - Cotton Gin Service	(\$0 029653)			(\$0 029653)	Eliminate	Eliminate	Eliminate
Schedule 41 - City/County Service	(\$0 066303)			(\$0 066303)	(\$0 058891)	\$0 007	-11 18%

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Rate Description	Current Rate	DCRF Component	TCRF Component	Adjusted Current Rate	Proposed Rate	\$ Change	% Change
Customer Charge (per meter per month)	\$9 75			\$9 75	Eliminate	Eliminate	Eliminate
Energy Charge (\$/kWh)							
Summer On-Peak (12-6pm, M-F.)	\$0 26366			\$0 26366	Eliminate	Eliminate	Eliminate
Summer Off-Peak	\$0 00502			\$0 00502	Eliminate	Eliminate	Eliminate
Retail Service Schedule that electric vehicle charging would otherwise be billed under							
Schedule 01 – Residential Service							
Customer Charge (per meter per month)	n/a			n/a	\$4 28	NEW	NEW
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	n/a			n/a	\$0 37389	NEW	NEW
Summer Off-Peak All kWh not billed in On-Peak or Super Off-Peak	n/a			n/a	\$0 07573	NEW	NEW
					(Oct-May)		
Non-Summer All kWh not billed in Super Off-Peak	n/a			n/a	\$0 09827	NEW	NEW
					(Jan-Dec)		
Year-Round Super Off-Peak (12am-8am)	n/a			n/a	\$0 01106	NEW	NEW
Schedule 02 – Small General Service							
Customer Charge (per meter per month)	n/a			n/a	\$4 79	NEW	NEW
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	n/a			n/a	\$0 33863	NEW	NEW
Summer Off-Peak All kWh not billed in On-Peak or Super Off-Peak	n/a			n/a	\$0 07203	NEW	NEW
					(Oct-May)		
Non-Summer All kWh not billed in Super Off-Peak	n/a			n/a	\$0 08502	NEW	NEW
					(Jan-Dec)		
Year-Round Super Off-Peak (12am-8am)	n/a			n/a	\$0 01239	NEW	NEW
Schedule 24 – General Service							
Customer Charge (per meter per month)	n/a			n/a	\$4 79	NEW	NEW
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	n/a			n/a	\$0 30010	NEW	NEW
Summer Off-Peak All kWh not billed in On-Peak or Super Off-Peak	n/a			n/a	\$0 05162	NEW	NEW
					(Oct-May)		
Non-Summer All kWh not billed in Super Off-Peak	n/a			n/a	\$0 03976	NEW	NEW
					(Jan-Dec)		
Year-Round Super Off-Peak (12am-8am)	n/a			n/a	\$0 01095	NEW	NEW
Demand Charge (\$/kW)					(Jun-Sep)		
Summer (If Billing Demand does not occur in Super Off-Peak)	n/a			n/a	\$11 33	NEW	NEW
					(Oct-May)		
Non-Summer (If Billing Demand does not occur in Super Off-Peak)	n/a			n/a	\$3 74	NEW	NEW
					(Jan-Dec)		
Annual Super Off-Peak (12am-8am), for EV chargers operating at 480V	n/a			n/a	\$3 74	NEW	NEW
Schedule 25 – Large Power Service							
Customer Charge (per meter per month)	n/a			n/a	\$4 79	NEW	NEW
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	n/a			n/a	\$0 23447	NEW	NEW
Summer Off-Peak All kWh not billed in On-Peak or Super Off-Peak	n/a			n/a	\$0 00119	NEW	NEW
					(Oct-May)		
Non-Summer All kWh not billed in Super Off-Peak	n/a			n/a	\$0 00119	NEW	NEW
					(Jan-Dec)		
Year-Round Super Off-Peak (12am-8am)	n/a			n/a	\$0 00998	NEW	NEW
Demand Charge (\$/kW)					(Jun-Sep)		
Summer (If Billing Demand does not occur in Super Off-Peak)	n/a			n/a	\$25 05	NEW	NEW
					(Oct-May)		
Non-Summer (If Billing Demand does not occur in Super Off-Peak)	n/a			n/a	\$20 43	NEW	NEW
					(Jan-Dec)		
Annual Super Off-Peak (12am-8am), for EV chargers operating at 480V	n/a			n/a	\$3 42	NEW	NEW
Schedule 41 – City and County Service							
Customer Charge (per meter per month)	n/a			n/a	\$4 79	NEW	NEW
Energy Charge (\$/kWh)					(Jun-Sep)		
Summer On-Peak (12pm-6pm M-F)	n/a			n/a	\$0 30420	NEW	NEW
Summer Off-Peak All kWh not billed in On-Peak or Super Off-Peak	n/a			n/a	\$0 00467	NEW	NEW
					(Oct-May)		
Non-Summer All kWh not billed in Super Off-Peak	n/a			n/a	\$0 02943	NEW	NEW
					(Jan-Dec)		
Year-Round Super Off-Peak (12am-8am)	n/a			n/a	\$0 01130	NEW	NEW
Demand Charge (\$/kW)					(Jun-Sep)		
Summer (If Billing Demand does not occur in Super Off-Peak)	n/a			n/a	\$24 70	NEW	NEW
					(Oct-May)		
Non-Summer (If Billing Demand does not occur in Super Off-Peak)	n/a			n/a	\$13 16	NEW	NEW
					(Jan-Dec)		
Annual Super Off-Peak (12am-8am), for EV chargers operating at 480V	n/a			n/a	\$4 79	NEW	NEW
Rate No 45 - Supplemental Power for Cogeneration and SPP	4 6334%			4 6334%	4 7384%	0 1051%	2 27%
Rate No 46 - Maintenance Power for Cogeneration and SPP	4 6334%			4 6334%	4 7384%	0 1051%	2 27%
Rate No 47 - Backup Power for Cogeneration and SPP	4 6334%			4 6334%	4 7384%	0 1051%	2 27%
Rate No 48 - Non-firm Purchased Power	4 6334%			4 6334%	4 7384%	0 1051%	2 27%
Rate No 51 - Interruptible Power for Cogeneration and SPP	4 6334%			4 6334%	4 7384%	0 1051%	2 27%



Line	Description	Allocator	Total	Rate 01 Residential Service	Rate 02 Small General Service	Rate 07 Recreational Lighting	Rate 08 Street Light	Rate 09 Traffic Signs	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	Rate 31 Military Reservation	Rate 34 Cotton Gin	Rate 41 City and County	WH Water Heating
1	Excess ADIT NETPLT		(\$809,691)	(\$350,151)	(\$30,510)	(\$777)	(\$2,892)	(\$36)	(\$10,855)	(\$2,082)	(\$657)	(\$38,481)	(\$124,134)	(\$11,281)	(\$2,589)	(\$1,368)	(\$14,025)	(\$228)	(\$18,976)	(\$800)
2	Revenue Multiplier	1.36	(220,669)	(126,732)	(11,042)	(281)	(1,047)	(31)	(3,856)	(753)	(238)	(13,928)	(44,928)	(4,083)	(937)	(465)	(5,076)	(82)	(6,868)	(280)
3			(\$830,360)	(\$476,883)	(\$41,552)	(\$1,058)	(\$3,939)	(\$118)	(\$14,511)	(\$2,835)	(\$895)	(\$52,409)	(\$169,062)	(\$15,364)	(\$3,525)	(\$1,864)	(\$19,101)	(\$310)	(\$25,844)	(\$1,090)
4	Total kWh		5,815,790,075	2,478,851,326	272,309,109	3,876,526	36,054,763	2,855,62	172,350,354	42,604,774	3,840,029	1,450,801,644	611,107,048	314,641,719	26,829,319	21,568,832	278,539,097	1,596,380	193,240,554	5,123,640
5	Secondary/Primary kWh		5,250,736,580	2,478,851,326	272,309,109	3,876,526	36,054,763	2,855,62	172,350,354	42,604,774	3,840,029	1,450,801,644	603,407,755	314,641,719	26,829,319	21,568,832	278,539,097	1,596,380	193,240,554	5,123,640
6	Transmission kWh		865,053,515										7,699,293							
7	Secondary/Primary Surcharge	Total	(\$789,068)	(\$476,883)	(\$41,552)	(\$1,058)	(\$3,939)	(\$118)	(\$14,511)	\$0	(\$895)	(\$52,409)	(\$186,932)	\$0	(\$3,525)	\$0	\$0	(\$310)	(\$25,844)	(\$1,090)
8	Transmission Surcharge	Total	(\$41,294)	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,835)	\$0	\$0	(\$2,130)	(\$15,364)	\$0	(\$1,864)	(\$19,101)	\$0	\$0	\$0
9	Secondary/Primary Surcharge	\$ per kWh		(\$0.000192)	(\$0.000153)	(\$0.000288)	(\$0.000109)	(\$0.000044)	(\$0.000084)	\$0.000000	(\$0.000233)	(\$0.000036)	(\$0.000277)	\$0.000000	(\$0.000131)	\$0.000000	\$0.000000	(\$0.000194)	(\$0.000134)	(\$0.000213)
10	Transmission Surcharge	\$ per bill		\$0.00	\$0.00	\$0.00	\$0.00	\$0.30	\$0.00	(\$236.27)	\$0.00	\$0.00	(\$177.50)	(\$1,280.32)	\$0.00	(\$155.30)	(\$1,591.75)	\$0.00	\$0.00	\$0.00
11																				



EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A-1 COST OF SERVICE- RETAIL BY ACCOUNT  
SPONSOR ADRIAN HERNANDEZ  
PREPARER ADRIAN HERNANDEZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-1  
PAGE 1 OF 1

Line No	(a) Description	(b) Total Per Books	(c) At Existing Rates		(d) At Proposed Rates	
			Adjustments	As Adjusted	Adjustments	As Adjusted
	Operating Revenues					
	Sales Revenues					
	Base Rate Revenues					
1	Base	\$ 528,887,914	\$ 3,825,725	\$ 532,713,639	\$ 41,817,778	\$ 574,531,417
2	Non-firm	3,642,224	532,119	4,174,343	-	4,174,343
3	Total Base Rate Revenues	532,530,138	4,357,844	536,887,982	41,817,778	578,705,760
4	Fuel Revenues from Retail Sales	81,322,716	(1,238,010)	80,084,706	-	80,084,706
5	Other Sales For Resale Fuel Revenues	65,727,609	192,158	65,919,767	-	65,919,767
6	Total Fuel Revenues	147,050,325	(1,045,851)	146,004,473	-	146,004,473
7	Other Sales For Resale Non-Fuel Revenues	-	-	-	-	-
8	Other Sales Margins Retained by EPE	-	-	-	-	-
9	Provision for Rate Refund	-	-	-	-	-
10	Total Sales Revenues	679,580,462	3,311,993	682,892,455	41,817,778	724,710,233
11	Other Operating Revenues	26,798,328	844,298	27,642,626	(720,634)	26,921,992
12	Total Operating Revenues	706,378,791	4,156,291	710,535,081	41,097,144	751,632,226
	Operating Expenses					
	Operation & Maintenance Expenses					
	Fuel and Purchased Power					
13	Reconcilable	147,472,535	(1,468,061)	146,004,473	-	146,004,473
14	Non-Reconcilable	1,426,324	5,125	1,431,449	-	1,431,449
15	Total Fuel and Purchased Power	148,898,858	(1,462,936)	147,435,922	-	147,435,922
16	Other Operation & Maintenance	250,738,400	(7,713,873)	243,024,527	149,680	243,174,207
17	Total Operation & Maintenance Expenses	399,637,258	(9,176,809)	390,460,449	149,680	390,610,129
18	Regulatory Debits and Credits	790,344	2,196,060	2,986,404	-	2,986,404
19	Depreciation & Amortization Expense	82,207,721	16,881,199	99,088,920	-	99,088,920
20	Decommissioning and Accretion Expense	7,963,676	(7,851,695)	111,981	-	111,981
21	Taxes Other Than Income Taxes	66,168,599	13,745	66,182,344	2,329,211	68,511,555
22	Current Income Taxes					
23	Federal	10,004,848	1,769,551	11,774,399	7,594,051	19,368,450
24	State	1,525,596	159,318	1,684,915	848,650	2,533,565
25	Total Current Income Taxes	11,530,444	1,928,870	13,459,314	8,442,701	21,902,015
26	Deferred Income Taxes					
27	Federal	9,462,051	(3,740,326)	5,721,725	-	5,721,725
28	State	613,658	381,355	995,013	-	995,013
29	Other	-	-	-	-	-
30	Total Deferred Income Taxes	10,075,709	(3,358,971)	6,716,738	-	6,716,738
31	Amortization of Investment Tax Credits	(1,309,809)	(196,161)	(1,505,971)	-	(1,505,971)
32	Total Operating Expenses	\$ 577,063,941	\$ 436,238	\$ 577,500,180	\$ 10,921,592	\$ 588,421,772
33	Operating Income (Return)	\$ 129,314,849	\$ 3,720,053	\$ 133,034,902	\$ 30,175,552	\$ 163,210,454
34	Total Cost of Service	\$ 706,378,791	4,156,291	710,535,081	41,097,144	751,632,226
35	Rate Base (Schedule B-1 1)	\$ 2,039,760,521	\$ 3,610,428	2,043,370,948	\$ 530,728	\$ 2,043,901,676
36	Rate of Return on Rate Base	6.340%		6.511%		7.985%
37	Revenue Deficiency @ Proposed ROR on Rate Base	\$ 45,253,435		\$ 41,097,144		\$ 0

REVENUE MULTIPLIER  
1.38

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 Excess ADIT Refund by Rate Class

EXHIBIT MC-8  
 PAGE 3 OF 3

Description	Allocator	Total	Rate 01 Residential Service	Rate 02 Small General Service	Rate 07 Recreational Lighting	Rate 08 Street Light	Rate 09 Traffic Signs	Rate 11 TOU Municipal Pumping	Rate 15 Electnc Refining	Rate 22 Irrigation Service	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	WH Water Heating
Total Net Plant in Service	NETPLT	1 000000	0 574309	0 050041	0 001274	0 004744	0 000142	0 017476	0 003415	0 001077	0 063115	0 203602	0 018503	0 004246	0 002244	0 023003	0 000373	0 031124	0 001312

EXHIBIT MC-8  
 PAGE 3 OF 3

Line	Description	Allocator	Total	Rate 01 Residential Service	Rate 02 Small General Service	Rate 07 Recreational Lighting	Rate 08 Street Light	Rate 09 Traffic Signs	Rate 11 TOU Municipal Pumpng	Rate 15 Electnc Refining	Rate 22 Irrigation Service	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	WH Water Heating
1	407 30 Regulatory Debits	LABOR	\$2,196,060	\$1,341,904	\$136,838	\$2,598	\$15,014	\$370	\$34,075	\$6,908	\$1,993	\$377,654	\$120,017	\$40,602	\$6,625	\$4,313	\$45,664	\$616	\$55,631	\$5,239
2	Revenue Multiplier	1.00																		
3			\$2,196,060	\$1,341,904	\$136,838	\$2,598	\$15,014	\$370	\$34,075	\$6,908	\$1,993	\$377,654	\$120,017	\$40,602	\$6,625	\$4,313	\$45,664	\$616	\$55,631	\$5,239
4	Total kWh		5,915,790.075	2,478,851,326	272,309,109	3,676,526	36,054,763	2,655,182	172,350,354	42,804,774	3,840,029	1,450,801,644	611,107,048	314,641,719	26,829,319	21,568,632	278,539,097	1,596,380	193,240,554	5,123,640
5	Secondary/Primary kWh		5,250,736,560	2,478,851,326	272,309,109	3,676,526	36,054,763	2,655,182	172,350,354	42,804,774	3,840,029	1,450,801,644	603,407,755	314,641,719	26,829,319	21,568,632	278,539,097	1,596,380	193,240,554	5,123,640
6	Transmission kWh		665,053,515										7,699,293							
7	Secondary/Primary Surcharge	Total	\$2,097,060	\$1,341,904	\$136,838	\$2,598	\$15,014	\$370	\$34,075	\$0	\$1,993	\$377,654	\$118,505	\$0	\$6,625	\$0	\$0	\$616	\$55,631	\$5,239
8	Transmission Surcharge	Total	\$99,000	\$0	\$0	\$0	\$0	\$0	\$0	\$6,908	\$0	\$0	\$1,512	\$40,602	\$0	\$4,313	\$45,664	\$0	\$0	\$0
9	Secondary/Primary Surcharge	\$ per kWh		\$0.000541	\$0.000503	\$0.000707	\$0.000416	\$0.000139	\$0.000198	\$0.000000	\$0.000518	\$0.000260	\$0.000198	\$0.000000	\$0.000247	\$0.000000	\$0.000000	\$0.000398	\$0.000288	\$0.001022
10	Transmission Surcharge	\$ per bill		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$575.64	\$0.00	\$0.00	\$126.01	\$3,383.54	\$0.00	\$359.45	\$3,805.33	\$0.00	\$0.00	\$0.00

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A - OVERALL COST OF SERVICE  
SPONSOR: CYNTHIA S PRIETO / JENNIFER I BORDEN  
PREPARER: MELODY BOISSELIER  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A  
PAGE 1 OF 1

Line No.	(a) Description	(b) Total Per Books	(c) At Existing Rates		(d) At Proposed Rates		(g) Adjust Ref
			Adjustments	As Adjusted	Adjustments	As Adjusted	
	Operating Revenues						
	Sales Revenues						
	Base Rate Revenues						
1	Base (A)	\$ 657,089,912	\$ 3,825,725	\$ 660,915,638	\$ 54,582,300	\$ 715,497,938	A-3 PG 1
2	Non-firm	3,781,799	532,119	4,313,918	-	4,313,918	A-3 PG 1
3	Total Base Rate Revenues	660,871,711	4,357,844	665,229,555	54,582,300	719,811,855	
4	Fuel Revenues from Retail Sales	123,082,683	(8,580,447)	114,502,235	-	114,502,235	A-3 PG 1
5	Other Sales For Resale Fuel Revenues	83,695,755	(54,108)	83,641,647	-	83,641,647	A-3 PG 1
6	Total Fuel Revenues	206,778,438	(8,634,556)	198,143,882	-	198,143,882	
7	Other Sales For Resale Non-Fuel Revenues	2,722,610	-	2,722,610	-	2,722,610	
8	Other Sales Margins Retained by EPE	2,467,543	-	2,467,543	-	2,467,543	
9	Provision for Rate Refund	-	-	-	-	-	
10	Total Sales Revenues	872,840,301	(4,276,712)	868,563,590	54,582,300	923,145,890	
11	Other Operating Revenues	44,669,844	844,298	45,514,142	(720,634)	44,793,508	A-3 PG 1
12	Total Operating Revenues	917,510,145	(3,432,414)	914,077,731	53,861,666	967,939,397	
	Operating Expenses						
	Operation & Maintenance Expenses						
	Fuel and Purchased Power						
13	Reconcilable	200,521,598	(2,377,716)	198,143,882	-	198,143,882	A-3 PG 2
14	Non-Reconcilable	1,763,715	(0)	1,763,715	-	1,763,715	
15	Total Fuel and Purchased Power	202,285,314	(2,377,717)	199,907,597	-	199,907,597	
16	Other Operation & Maintenance	326,345,754	(10,770,004)	315,575,750	194,390	315,770,140	A-3 PGS 3-5
17	Total Operation & Maintenance Expenses	528,631,068	(13,147,721)	515,483,347	194,390	515,677,737	
18	Regulatory Debits and Credits	2,238,525	2,781,774	5,020,299	-	5,020,299	A-3 PG 6
19	Depreciation & Amortization Expense	106,473,349	20,170,460	126,643,809	-	126,643,809	A-3 PG 7
20	Decommissioning and Accretion Expense	9,847,575	(9,709,472)	138,103	-	138,103	A-3 PG 7
21	Taxes Other Than Income Taxes	74,646,717	(154,014)	74,492,703	2,392,423	76,885,126	A-3 PG 8
22	Current Income Taxes						
23	Federal	13,269,006	1,910,476	15,179,482	10,104,645	25,284,127	A-3 PG 9
24	State	1,969,463	169,637	2,139,100	1,108,982	3,248,082	A-3 PG 10
25	Total Current Income Taxes	15,238,470	2,080,113	17,318,582	11,213,626	28,532,209	
26	Deferred Income Taxes						
27	Federal	11,912,289	(4,768,757)	7,143,532	-	7,143,532	A-3 PG 9
28	State	767,269	490,253	1,257,522	-	1,257,522	A-3 PG 10
29	Other						
30	Total Deferred Income Taxes	12,679,557	(4,278,504)	8,401,053	-	8,401,053	
31	Amortization of Investment Tax Credits	(1,619,640)	(235,895)	(1,855,535)	-	(1,855,535)	A-3 PG 9
32	Total Operating Expenses	\$ 748,135,621	\$ (2,493,259)	\$ 745,642,361	\$ 13,800,439	\$ 759,442,801	
33	Operating Income (Return)	\$ 169,374,524	\$ (939,154)	\$ 168,435,370	\$ 40,061,227	\$ 208,496,597	
34	Total Cost of Service	\$ 917,510,145	\$ (3,432,414)	\$ 914,077,731	\$ 53,861,666	\$ 967,939,397	
35	Rate Base (Schedule B-1)	\$ 2,834,249,477	\$ (223,913,897)	\$ 2,610,335,580	\$ 689,214	\$ 2,611,024,794	
36	Rate of Return on Rate Base	5.978%		6.453%		7.985%	
37	Revenue Deficiency @ Proposed ROR on Rate Base	\$ 50,429,253		\$ 53,861,666		\$ 0	

Note:  
(A) As discussed in EPE witness Carrasco's testimony, base revenues include TCRF, DCRF and FTRF under revenues

Amounts may not add or tie to other schedules due to rounding

SCHEDULE A  
PAGE 1 OF 1

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A-1: COST OF SERVICE- RETAIL BY ACCOUNT  
SPONSOR: ADRIAN HERNANDEZ  
PREPARER: ADRIAN HERNANDEZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-1  
PAGE 1 OF 1

Line No	(a) Description	(b) Total Per Books	(c) At Existing Rates		(d) At Proposed Rates		(g) Adjust Ref
			Adjustments	As Adjusted	Adjustments	As Adjusted	
	Operating Revenues						
	Sales Revenues						
	Base Rate Revenues						
1	Base	\$ 528,887,914	\$ 3,825,725	\$ 532,713,639	\$ 41,817,778	\$ 574,531,417	
2	Non-firm	3,642,224	532,119	4,174,343	-	4,174,343	
3	Total Base Rate Revenues	532,530,138	4,357,844	536,887,982	41,817,778	578,705,760	
4	Fuel Revenues from Retail Sales	81,322,716	(1,238,010)	80,084,706	-	80,084,706	
5	Other Sales For Resale Fuel Revenues	65,727,609	192,158	65,919,767	-	65,919,767	
6	Total Fuel Revenues	147,050,325	(1,045,851)	146,004,473	-	146,004,473	
7	Other Sales For Resale Non-Fuel Revenues	-	-	-	-	-	
8	Other Sales Margins Retained by EPE	-	-	-	-	-	
9	Provision for Rate Refund	-	-	-	-	-	
10	Total Sales Revenues	679,580,462	3,311,993	682,892,455	41,817,778	724,710,233	
11	Other Operating Revenues	26,798,328	844,298	27,642,626	(720,634)	26,921,992	
12	Total Operating Revenues	706,378,791	4,156,291	710,535,081	41,097,144	751,632,226	
	Operating Expenses						
	Operation & Maintenance Expenses						
	Fuel and Purchased Power						
13	Reconcilable	147,472,535	(1,468,061)	146,004,473	-	146,004,473	
14	Non-Reconcilable	1,426,324	5,125	1,431,449	-	1,431,449	
15	Total Fuel and Purchased Power	148,898,858	(1,462,936)	147,435,922	-	147,435,922	
16	Other Operation & Maintenance	250,738,400	(7,713,873)	243,024,527	149,680	243,174,207	
17	Total Operation & Maintenance Expenses	399,637,258	(9,176,809)	390,460,449	149,680	390,610,129	
18	Regulatory Debits and Credits	790,344	2,196,060	2,986,404	-	2,986,404	
19	Depreciation & Amortization Expense	82,207,721	16,881,199	99,088,920	-	99,088,920	
20	Decommissioning and Accretion Expense	7,963,676	(7,851,695)	11,981	-	11,981	
21	Taxes Other Than Income Taxes	66,168,599	13,745	66,182,344	2,329,211	68,511,555	
22	Current Income Taxes						
23	Federal	10,004,848	1,769,551	11,774,399	7,594,051	19,368,450	
24	State	1,525,596	159,318	1,684,915	848,650	2,533,565	
25	Total Current Income Taxes	11,530,444	1,928,870	13,459,314	8,442,701	21,902,015	
26	Deferred Income Taxes						
27	Federal	9,462,051	(3,740,326)	5,721,725	-	5,721,725	
28	State	613,658	381,355	995,013	-	995,013	
29	Other						
30	Total Deferred Income Taxes	10,075,709	(3,358,971)	6,716,738	-	6,716,738	
31	Amortization of Investment Tax Credits	(1,309,809)	(196,161)	(1,505,971)	-	(1,505,971)	
32	Total Operating Expenses	\$ 577,063,941	\$ 436,238	\$ 577,500,180	\$ 10,921,592	\$ 588,421,772	
33	Operating Income (Return)	\$ 129,314,849	\$ 3,720,053	\$ 133,034,902	\$ 30,175,552	\$ 163,210,454	
34	Total Cost of Service	\$ 706,378,791	4,156,291	\$ 710,535,081	\$ 41,097,144	\$ 751,632,226	
35	Rate Base (Schedule B-1 1)	\$ 2,039,760,521	\$ 3,610,428	\$ 2,043,370,948	\$ 530,728	\$ 2,043,901,676	
36	Rate of Return on Rate Base	6.340%		6.511%		7.985%	
37	Revenue Deficiency @ Proposed ROR on Rate Base	\$ 45,253,435		\$ 41,097,144		\$ 0	

Amounts may not add or tie to other schedules due to rounding

SCHEDULE A-1  
PAGE 1 OF 1

EL PASO ELECTRIC COMPANY  
2021 TX RATE CASE FILING  
SCHEDULE A-2 COST OF SERVICE DETAIL BY ACCOUNT - TOTAL COMPANY  
SPONSOR CYNTHIA S. PRIETO / JENNIFER I BORDEN  
PREPARER ALEJANDRA GUEVARA  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-2  
PAGE 1 OF 2

Line No	(a) Description	(b) Test Year Amount	(c) Company Adjustments To Test Year	(d) Company Requested	(e) Reference
1	Fuel (Reconcilable & Non-Reconcilable)	120,047,454	(2,547,705)	117,499,749	WP A-3 Adj 2
2	Purchased Power	82,237,860	169,988	82,407,848	WP A-3 Adj 2
3	TY O&M Not Adjusted	59,915,137	-	59,915,137	Schedule A-5
4	Payroll Expense *	85,100,801	(422,894)	84,678,107	WP A-3 Adj 3
5	Other Production Expenses	81,799,464	(1,939,686)	79,859,778	WP A-3 Adj 6, 7, 13
6	Transmission Expenses	6,029,792	128,885	6,158,677	WP A-3 Adj 7, 24
7	Distribution Expenses	11,363,181	(78,903)	11,284,278	WP A-3 Adj 7
8	Customer Accounts Expense	6,285,171	(131,276)	6,153,895	WP A-3 Adj 1, 7
9	Customer Services Expenses	129,205	(645)	128,560	WP A-3 Adj 23
10	Administrative & General Expenses	70,873,739	(7,511,514)	63,362,225	WP A-3 Adj 4, 7, 8, 9, 10, 12, 13, 21, 22, 23, 24, 25, 26,
28	Factoring Expense	-	-	-	
29	Factoring Factor	0.00000000000000%	0.00000000000000%	0.00000000000000%	
30	Uncollectible Expense	2,849,257	(619,780)	2,229,477	WP A-3 Adj 1, 7
31	Uncollectible Factor	0.3634467799503%	-1.2307073318423%	0.2672226857615%	Ln 30/Ln 108
32	Depreciation Expense	97,333,646	21,168,456	118,502,102	WP A-3 Adj 14
33	Amortization Expense	9,139,703	(997,996)	8,141,707	WP A-3 Adj 14
34	Decommissioning Expense	9,847,576	(9,709,472)	138,104	WP A-3 Adj 5
35	Ad Valorem Taxes	28,273,987	831,015	29,105,002	WP A-3 Adj 15
36	Franchise Tax	-	-	-	
37	Payroll Taxes	9,268,495	(1,128,991)	8,137,504	WP A-3 Adj 16, 25
38	Other Non-Revenue Related Taxes	137,861	-	137,861	WP A-3
39	Texas PUC Assessment	988,356	68,937	1,057,293	WP A-3 Adj 17
40	TPUC Assessment Effective Rate	0.1610086186559%	0.00000000000000%	0.1604900274143%	Ln 39/Ln 109
41	Other States' PUC Assessment	888,139	21,444	909,583	WP A-3 Adj 17
42	Other States' PUC Assessment Effective Rate	0.5221228445179%	0.00000000000000%	0.5182111553511%	Ln 41/Ln 110
43	Texas State Gross Receipts Tax	10,007,659	698,025	10,705,684	WP A-3 Adj 17
44	Texas State Gross Receipts Tax Effective Rate	1.6303025949850%	0.00000000000000%	1.6250514461452%	Ln 43/Ln 109
45	Texas Local Gross Receipts Tax	24,995,586	1,743,417	26,739,003	WP A-3 Adj 17
46	Texas Local Gross Receipts Tax Effective Rate	4.0719181897556%	0.00000000000000%	4.0588023608423%	Ln 45/Ln 109
47	Other States' Gross Receipts Tax	88,632	4,562	93,194	WP A-3 Adj 17
48	Other States' Gross Receipts Tax Effective Rate	0.0521053483242%	0.00000000000000%	0.0530948472122%	Ln 47/Ln 110
49	Interest on Customer Deposits	-	-	-	
50	Interest Rate on Customer Deposits	0.00000000000000%	0.00000000000000%	0.00000000000000%	composite rate
51	Inactive Customer Deposits	-	-	-	
52	State Income Taxes	2,736,734	1,768,871	4,505,605	WP A-3 Adj 18, 19
53	Federal Income Tax Amount	23,561,652	7,010,472	30,572,124	WP A-3 Adj 20
54	Amortization of Excess Deferred Taxes	317,127	4,607,353	4,924,480	Schedule G-7 8
55	Amortization of ITC	1,619,640	235,895	1,855,535	Schedule G-7 8
56	Tax Savings	-	-	-	
57	FIT Deduction 1 Interest Expense	73,404,646	(2,065,182)	71,339,464	Schedule G-7 8
58	FIT Deduction 2 Other Employee Benefits	4,369,029	(4,369,029)	-	Schedule G-7 8
59	FIT Deduction 3 Other Permanent Differences	229,376	-	229,376	Schedule G-7 8
60	FIT Deduction 4 Research & Development Credit	880,590	-	880,590	Schedule G-7 8

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TX RATE CASE FILING  
SCHEDULE A-2 COST OF SERVICE DETAIL BY ACCOUNT - TOTAL COMPANY  
SPONSOR CYNTHIA S PRIETO / JENNIFER I BORDEN  
PREPARER ALEJANDRA GUEVARA  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-2  
PAGE 2 OF 2

Line No	(a) Description	(b) Test Year Amount	(c) Company Adjustments To Test Year	(d) Company Requested	(e) Reference
61	Additional Depreciation	-	-	-	
62	FIT Addition 1 Business Meals Not Deductible	50,271	-	50,271	Schedule G-7 8
63	FIT Addition 2 AEFUDC Depreciation	1,308,686	4,046,468	5,355,154	Schedule G-7 8
64	FIT Addition 3 Amortization of Excess ADSIT	1,262,020	(197,418)	1,064,602	Schedule G-7 8
65	FIT Addition 4 Other	-	-	-	Schedule G-7 8
66	Miscellaneous Tax Adjustments	-	-	-	
67	FIT Rate	21 00000000000000%	0 00000000000000%	21 00000000000000%	Schedule G-7 8
68	Weighted Cost of Debt Rate	2 64800000000000%	0 00000000000000%	2 73200000000000%	Schedule K-1
69	Weighted Cost of Preferred Rate	0 00000000000000%	0 00000000000000%	0 00000000000000%	Schedule K-1
70	Weighted Cost of Equity Rate	2 93300000000000%	0 00000000000000%	5 25300000000000%	Schedule K-1
71	Return Amount	169,374,526	39,122,069	208,496,595	Schedule A
72	Rate Moderation	-	-	-	
73	Electric Plant in Service	5,516,676,913	(826,190,837)	4,690,486,076	WP B-1 Adj 1
74	Accumulated Depreciation	(2,468,590,940)	892,375,951	(1,576,214,989)	WP B-1 Adj 2
75	Construction Work in Progress	214,062,220	(214,062,220)	-	WP B-1 Adj 7
76	CWIP Factor	27 3054429667216%	0 00000000000000%	0 00000000000000%	Ln 75/Ln 108
77	Property Held for Future Use	-	-	-	
78	Nuclear Fuel	125,676,192	(125,676,192)	-	WP B-1 Adj 3
79	Nuclear Fuel Factor	16 0310590791980%	0 00000000000000%	0 00000000000000%	Ln 78/Ln 108
80	Lead/Lag Working Cash Allowance	-	-	-	WP B-1 Adj 3
81	1/8 Working Cash Allowance	40,793,219	(1,321,952)	39,471,267	(Sum of lines 3-10, 30)/8
82	1/8 Working Cash Allowance Factor	4 4460782093042%	-2 6213991727603%	4 0778654891886%	Ln 81/Ln 106
83	Purchased Power Factor for 1/8 WCA	8 9631553883254%	0 3370821350391%	8 5137404509399%	Ln 2/Ln 106
84	Non-Working Cash Expenses	-	-	-	
85	Other Working Capital	-	-	-	
86	Materials and Supplies	65,512,878	(3,971,823)	61,541,055	WP B-1 Adj 6
87	Prepayments	18,997,423	(328,587)	18,668,836	WP B-1 Adj 6
88	Fuel Inventory	1,759,613	(9,794)	1,749,819	WP B-1 Adj 6
89	Other Rate Base Addition 1 Coal Reclamation Asset	2,744,081	(2,744,081)	-	WP B-1 Adj 3
90	Other Rate Base Addition 2 Regulatory Assets	19,073,068	(526,623)	18,546,445	WP B-1 Adj 3
91	Other Rate Base Addition 3 Misc Deferred Debits	6,697,300	(1,944,163)	4,753,137	WP B-1 Adj 3
92	Other Rate Base Addition 4 Tax Regulatory Assets/Liabilities	49,972,875	(33,901,647)	16,071,228	WP B-1 Adj 5
93	Deferred Federal Income Taxes	(363,676,832)	66,207,233	(297,469,599)	WP B-1 Adj 4
94	Pre 1971 Investment Tax Credits	-	-	-	
95	Customer Deposits	(8,321,654)	-	(8,321,654)	WP B-1
96	Property Insurance Reserve	-	-	-	
97	Injures & Damages Reserve	-	-	-	
98	Other Rate Base Deduction 1 Customer Advances Construction	(31,754,536)	-	(31,754,536)	WP B-1-1
99	Other Rate Base Deduction 2 Coal Reclamation Liability	-	-	-	
100	Other Rate Base Deduction 3 Regulatory Liabilities	(26,009,854)	26,009,854	-	WP B-1 Adj 3
101	Other Rate Base Deduction 4 Tax Regulatory Liabilities	(288,569,266)	4,944,037	(283,625,229)	WP B-1 Adj 5
102	Other Cost Free Capital	-	-	-	
103	Base Rate Revenue	660,871,711	58,940,144	719,811,855	WP A-3 Adj 1
104	Fuel Revenue	123,082,683	(8,580,447)	114,502,235	WP A-3 Adj 1
105	Other Revenue	133,555,751	69,555	133,625,307	WP A-3 Adj 1
106	Adjusted Test Year Revenue	917,510,145	50,429,252	967,939,397	Schedule A
107	Texas Revenue Requirement	706,378,791	45,253,435	751,632,226	Schedule A-1
108	Retail Revenue	783,954,394	50,359,697	834,314,090	Schedule A
109	Texas Retail Revenue	613,852,854	44,937,613	658,790,466	Schedule A-1
110	New Mexico Retail Revenue	170,101,540	5,422,084	175,523,624	(Ln 108 - Ln 109)
111	Regulatory Debits and Credits	2,238,525	2,781,774	5,020,299	WP A-3 Adj 11

Amounts may not add or tie to other schedules due to rounding

\* Payroll Expense excludes \$1,782,719 from Allocated Cleaning Accounts

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A-3: ADJUSTMENTS TO TEST YEAR  
SPONSOR: JENNIFER I. BORDEN  
PREPARER: ALEJANDRA MONTALVO  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-3  
PAGE 1 OF 1

Adjustments to Taxes Other than Income Taxes

Line No.	(a) Description	(b) Schedule A Reference	(c) Workpaper Reference	(d) Amount	(e)
1	Amount, as adjusted	Line 21		\$ 76,885,126	
	Less:				
2	Amount per books (Test Year)	Line 21		<u>74,646,717</u>	
3	Adjustment	Line 21			<u>\$ 2,238,409</u>

Justification for required adjustment:

Taxes Other than Income Taxes

Property Taxes		WP/ A-3 Adj 15	
Reference Direct Testimony of Sean M. Ihorn			
4	Adjustment		831,015

Payroll Taxes		WP/ A-3 Adj 16	
EPE Payroll Taxes			(1,320,856)
PVGS Payroll Tax Prior Period Adjustment			192,444
Reference Direct Testimony of Cynthia S. Prieto			
5	Adjustment		(1,128,412)

Revenue Related Taxes Test Year Adjusted		WP/ A-3 Adj 17	
Reference Direct Testimony of Sean M. Ihorn			
6	Adjustment		143,961

Revenue Related Taxes Requested		WP/ A-3 Adj 17	
Reference Direct Testimony of Sean M. Ihorn			
7	Adjustment		2,392,423

Lobbying Labor - Payroll Taxes		WP/ A-3 Adj 25	
Reference Direct Testimony of Jennifer I. Borden			
8	Adjustment		(579)

9	Total Adjustment to Taxes Other than Income Taxes		<u>\$ 2,238,408</u>
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Amounts may not tie due to rounding



EL PASO ELECTRIC COMPANY  
2021 TX RATE CASE FILING  
SCHEDULE A-4 DETAIL TEST YEAR END TRIAL BALANCE  
SPONSOR CYNTHIA S PRIETO  
PREPARER MYRNA A ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-4  
PAGE 1 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
Line	FERC	Account Description	Balance	Payroll Recorded In Operations and Maintenance Accounts	Balance without Payroll in O&M Accounts	Schedule A-2 Reference
No	Acct					
1	101	ELECTRIC PLANT IN SERVICE	4,747,074,806	-	4,747,074,806	
2	102	ELECTRIC PLANT PURCH OR SOLD	-	-	-	
3	106	COMP CONST NOT CLASSIFIED	774,631,802	-	774,631,802	
4	107	CONSTRUCTION WORK IN PROG	214,062,220	-	214,062,220	Line 75
5	108	ACCUM PROV FOR DEPR ELEC	(2,390,029,147)	-	(2,390,029,147)	Line 74
6	111	ACCUM PROV FOR AMORT ELEC	(78,561,792)	-	(78,561,792)	Line 74
7	116	UTILITY PLANT ADJUSTMENTS	-	-	-	
8	1201	NUCLEAR FUEL IN PROCESS	-	-	-	
9	1205	ACCUM PROV FOR AMORT NF-DRY CASK	7,369	-	7,369	Line 78
10	1205	ACCUM PROV FOR AMORT NF	(72,687,627)	-	(72,687,627)	Line 78
11	1206	NUC FUEL UNDER CAP LEASE	198,356,451	-	198,356,451	Line 78
12	121	NON UTILITY PROPERTY	613,325	-	613,325	
13	1231	INVESTMENT IN SUBSIDIARY COMPANIES	-	-	-	
14	124	OTHER INVESTMENTS	1,609,180	-	1,609,180	
15	128	OTHER SPECIAL FUNDS	374,674,197	-	374,674,197	
16	131	CASH	8,062,530	-	8,062,530	
17	135	WORKING FUNDS	908,123	-	908,123	
18	136	TEMP CASH INVESTMENTS	403,784	-	403,784	
19	142	CUSTOMER ACCTS RECEIVABLE	57,141,331	-	57,141,331	
20	143	OTHER ACCOUNTS RECEIVABLE	14,977,427	-	14,977,427	
21	144	ACCUM PROV FOR UNCOLL	(5,919,568)	-	(5,919,568)	
22	146	A/R FROM ASSOC COMPANIES	-	-	-	
23	151	FUEL STOCK	1,731,080	-	1,731,080	Line 88
24	154	PLANT MAT&OPER SUPPLIES	65,517,426	-	65,517,426	Line 86
25	1581	ALLOWANCES	28,533	-	28,533	Line 88
26	163	STORES EXPENSE UNISTR	(4,548)	-	(4,548)	Line 86
27	165	PREPAYMENTS	18,997,423	-	18,997,423	Line 87
28	171	INTEREST & DIVIDENDS REC	849	-	849	
29	173	ACCRUED UTILITY REVENUE	25,187,000	-	25,187,000	
30	174	MISC CURR & ACCR ASSETS	88,547	-	88,547	
31	181	UNAMORTIZED DEBT EXPENSE	12,709,792	-	12,709,792	
32	1822	UNRECOV PLNT/REG STDY CST	-	-	-	
33	1823	COAL RECLAMATION ASSET FERC	-	-	-	Line 89
34	1823	COAL RECLAMATION ASSET NM	1,092,753	-	1,092,753	Line 89
35	1823	COAL RECLAMATION ASSET TX	1,651,329	-	1,651,329	Line 89
36	1823	OTHER REGULATORY ASSETS FAS109 FEDERAL	47,865,356	-	47,865,356	Line 92
37	1823	OTHER REGULATORY ASSETS FAS109 STATE	2,107,518	-	2,107,518	Line 92
38	1823	OTHER REG ASSETS	8,054,857	-	8,054,857	Line 90
39	1823	NM FC DECOMMISSIONING	1,400,433	-	1,400,433	Line 90
40	1823	TX FC DECOMMISSIONING	2,832,053	-	2,832,053	Line 90
41	1823	NM RECS	2,599,880	-	2,599,880	Line 90
42	1823	NM RATE CASE EXP	1,919,103	-	1,919,103	
43	1823	TX REG ASSETS	3,213,029	-	3,213,029	Line 90
44	1823	NM REG ASSETS	-	-	-	Line 90
45	1823	TX RELATE BACK	340,275	-	340,275	Line 90
46	1823	TX RATE CASE EXP	632,541	-	632,541	Line 90
47	1823	FERC RATE CASE	487,132	-	487,132	
48	1823	REG ASSET DCRF FILING	196,623	-	196,623	
49	1823	REG ASSET TCRF FILING	325,134	-	325,134	
50	1823	OTHER REG ASSETS NOT IN RB	14,357,829	-	14,357,829	
51	183	PRELIM SURVEY&INVESTIGATE	3,141,095	-	3,141,095	
52	184	CLEARING ACCOUNTS	(31,456)	-	(31,456)	
53	186	MISC DEFERRED DEBITS	6,697,300	-	6,697,300	Line 91
54	189	UNAMORT LOSS ON REACQ DBT	14,261,495	-	14,261,495	
55	190	ACCUM DEF INCOME TAXES	178,281,619	-	178,281,619	Line 93
56	201	COMMON STOCK ISSUED	(10)	-	(10)	
57	207	PREMIUM ON CAPITAL STOCK	(125,000,000)	-	(125,000,000)	
58	211	MISC PAID-IN CAPITAL	-	-	-	
59	214	CAPITAL STOCK EXPENSE	-	-	-	
60	216	UNAPPRO RETAINED EARNINGS	(1,310,993,031)	-	(1,310,993,031)	
61	2161	UNAPPRO UNDIST SUBSIDIARY	-	-	-	
62	217	REACQUIRED CAPITAL STOCK	-	-	-	
63	219	ACCUM OTHER COMP INCOME	38,805,402	-	38,805,402	
64	221	BONDS	(159,835,000)	-	(159,835,000)	
65	222	REACQUIRED BONDS	-	-	-	
66	224	OTHER LONG TERM DEBT	(1,125,000,000)	-	(1,125,000,000)	
67	225	UNAMORTIZED PREM ON LT DEBT	(6,410,857)	-	(6,410,857)	
68	226	UNAMORTIZED DISC ON LT DEBT	3,228,179	-	3,228,179	
69	227	OBLIG UNDER CAPITAL LEASE	(69,654,265)	-	(69,654,265)	
70	2283	ACCUM PROV FOR PEN&BENE	(100,873,256)	-	(100,873,256)	
71	2284	ACCUM MISC OPER PROVISION	-	-	-	
72	229	PROVISION FOR RATE REFUND	-	-	-	
73	230	ASSET RETIRE OBLIGATION	(118,918,957)	-	(118,918,957)	
74	231	NOTES PAYABLE	(121,000,000)	-	(121,000,000)	
75	232	ACCOUNTS PAYABLE	(85,472,005)	-	(85,472,005)	
76	234	A/P TO ASSOC COMPANIES	-	-	-	
77	235	CUSTOMER DEPOSITS	(8,321,654)	-	(8,321,654)	Line 95
78	236	TAXES ACCRUED	(40,678,091)	-	(40,678,091)	

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TX RATE CASE FILING  
SCHEDULE A-4 DETAIL TEST YEAR END TRIAL BALANCE  
SPONSOR CYNTHIA S. PRIETO  
PREPARER: MYRNA A. ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-4  
PAGE 2 OF 4

Line No	(a) FERC Acct	(b) Account Description	(c) Balance	(d) Payroll Recorded In Operations and Maintenance Accounts	(e) Balance without Payroll in O&M Accounts	(f) Schedule A-2 Reference
79	237	INTEREST ACCRUED	(12,248,892)	-	(12,248,892)	
80	238	DIVIDENDS DECLARED	-	-	-	
81	241	TAX COLLECTIONS PAYABLE	(1,448,813)	-	(1,448,813)	
82	242	MISC CURR & ACCR LIAB	(27,971,437)	-	(27,971,437)	
83	243	OBLIG UNDER CAP LEASE	(72,758,235)	-	(72,758,235)	
84	245	DERIV INSTRMNT LBLTS-HDGE	-	-	-	
85	252	CUST ADVANCES FOR CONSTR	(31,754,536)	-	(31,754,536)	Line 98
86	253	OTHER DEFERRED CREDITS NOT RB	(7,024,635)	-	(7,024,635)	
87	2543	OTHER REGULATORY LIABILITIES FAS109 FEDERAL	(283,848,436)	-	(283,848,436)	Line 101
88	2543	NM OTHER REG LIABILITIES-GAIN ON SALE	(4,720,830)	-	(4,720,830)	Line 101
89	2543	OTHER REGULATORY LIABILITIES	(27,809,883)	-	(27,809,883)	
90	255	ACCUM DEF INV TAX CREDIT	(19,339,718)	-	(19,339,718)	
91	282	ACCUM DEF INC TAX OTHER PROPERTY	(499,156,703)	-	(499,156,703)	Line 93
92	283	ACCUM DEF INC TAX OTHER	(42,801,748)	-	(42,801,748)	Line 93
93	403	DEPRECIATION EXPENSE	98,661,265	-	98,661,265	Line 32
94	4031	DEP EXP FOR ASSET RETIRE	(1,327,619)	-	(1,327,619)	Line 32
95	404	AMORT LIMIT-TERM ELE PLNT	9,139,703	-	9,139,703	Line 33
96	4073	REGULATORY DEBITS	2,238,525	-	2,238,525	Line 111
97	4074	REGULATORY CREDITS	-	-	-	
98	4081	TAXES OTH-EPE PAYROLL TAXES	6,443,321	-	6,443,321	Line 37
99	4081	TAXES OTH-TX PROPERTY TAXES	17,718,628	-	17,718,628	Line 35
100	4081	TAXES OTH-TX SALES AND USE TAX	106,666	-	106,666	Line 38
101	4081	TAXES OTH-TX GROSS RECEIPTS TAX	10,007,659	-	10,007,659	Line 43
102	4081	TAXES OTH-TX REG COMM TAXES	988,356	-	988,356	Line 39
103	4081	TAXES OTH-TX FRANCHISE FEES (OSR)	24,995,586	-	24,995,586	Line 45
104	4081	TAXES OTH-NM PROPERTY TAXES	3,907,431	-	3,907,431	Line 35
105	4081	TAXES OTH-NM COMPENSATING TAX	31,195	-	31,195	Line 38
106	4081	TAXES OTH-NM OTHER TAXES TRANS	(18,940)	-	(18,940)	Line 37
107	4081	TAXES OTH-FC PAYROLL TAXES	-	-	-	
108	4081	TAXES OTH-NM REG COMM TAXES	888,139	-	888,139	Line 41
109	4081	TAXES OTH-NM FRAN FEES (OSR)	88,632	-	88,632	Line 47
110	4081	TAXES OTH-AZ PROPERTY TAXES	6,647,929	-	6,647,929	Line 35
111	4081	TAXES OTH-PV PAYROLL TAXES	2,842,114	-	2,842,114	Line 37
112	4082	TAXES OTH INC TX - OTHER	6,059	-	6,059	
113	4091	INC TAX-UTIL OPER INC - Federal	13,269,005	-	13,269,005	Line 53
114	4091	INC TAX-UTIL OPER INC - Arizona	(483,348)	-	(483,348)	Line 52
115	4091	INC TAX-UTIL OPER INC - New Mexico	958,413	-	958,413	Line 52
116	4091	INC TAX-UTIL OPER INC - Texas	1,494,399	-	1,494,399	Line 52
117	4092	INC TAX-OTH INC & DED	(8,807,369)	-	(8,807,369)	
118	4093	INCOME TAXES-FED & OTHER	-	-	-	
119	4101	DEFERRED INCOME TAXES FEDERAL	67,995,080	-	67,995,080	Line 53
120	4101	DEFERRED INCOME TAXES ARIZONA	869,355	-	869,355	Line 52
121	4101	DEFERRED INCOME TAXES NM	3,930,834	-	3,930,834	Line 52
122	4101	DEFERRED INCOME TAXES TEXAS	1,446,223	-	1,446,223	Line 52
123	4102	PROV DEF INC TX-OTHER	18,302,816	-	18,302,816	
124	4111	DEFERRED INCOME TAXES FEDERAL	(56,082,793)	-	(56,082,793)	Line 53
125	4111	DEFERRED INCOME TAXES ARIZONA	(592,876)	-	(592,876)	Line 52
126	4111	DEFERRED INCOME TAXES NM	(3,232,950)	-	(3,232,950)	Line 52
127	4111	DEFERRED INCOME TAXES TEXAS	(1,653,316)	-	(1,653,316)	Line 52
128	41110	ACCRETION EXPENSE	9,847,576	-	9,847,576	
129	4112	PROV FOR DEF INC TAX-CR	(12,978,346)	-	(12,978,346)	
130	4114	INV TAX CREDIT ADJ-OPER	(1,619,640)	-	(1,619,640)	Line 53
131	4118	GAINS FROM DISP OF ALLOW	-	-	-	
132	415	REV FROM MERCH JOB&CONTR	(1,635,425)	-	(1,635,425)	
133	416	EXP OF MERCH JOB&CONTRACT	1,737,720	-	1,737,720	
134	4181	EQUITY IN EARN OF SUB	-	-	-	
135	419	INTEREST & DIVIDEND INC	(6,408,085)	-	(6,408,085)	
136	4191	ALLOW OTHER FUNDS/CONSTR	(2,603,186)	-	(2,603,186)	
137	420	INVESTMENT TAX CREDITS	-	-	-	
138	421	MISC NONOPER INCOME	(43,623,180)	-	(43,623,180)	
139	4211	GAIN ON DISP OF PROPERTY	(674,690)	-	(674,690)	
140	4212	LOSS ON DISP OF PROPERTY	(17,043)	-	(17,043)	
141	425	MISC AMORTIZATION	-	-	-	
142	4261	DONATIONS	1,474,400	-	1,474,400	
143	4262	LIFE INSURANCE	441,744	-	441,744	
144	4263	PENALTIES	753	-	753	
145	4264	EXPEND CIVIC, POLITIC&REL	724,753	-	724,753	
146	4265	OTHER DEDUCTIONS	71,998,200	-	71,998,200	
147	427	INTEREST ON L-T DEBT	72,293,195	-	72,293,195	
148	428	AMORT OF DEBT DISC&EXP	1,053,566	-	1,053,566	
149	4281	AMORT OF LOSS REACQ DEBT	950,256	-	950,256	
150	429	AMORT OF PREMIUM ON DEBT	(140,496)	-	(140,496)	
151	431	OTHER INTEREST EXPENSE	3,048,045	-	3,048,045	
152	432	ALLOW BOROW FUNDS/CONSTR	(3,799,920)	-	(3,799,920)	
153	440	RESIDENTIAL	(392,585,878)	-	(392,585,878)	Line 106
154	442	COMMERCIAL & INDUSTRIAL	(277,918,612)	-	(277,918,612)	Line 106
155	444	PUBLIC STREET AND HIGHWAY LIGHTING	(4,762,778)	-	(4,762,778)	Line 106
156	445	OTHR SALES TO PUBLIC AUTH	(108,687,125)	-	(108,687,125)	Line 106

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TX RATE CASE FILING  
SCHEDULE A-4 DETAIL TEST YEAR END TRIAL BALANCE  
SPONSOR: CYNTHIA S PRIETO  
PREPARER: MYRNA A ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-4  
PAGE 3 OF 4

(a)		(b)	(c)	(d)	(e)	(f)
Line No	FERC Acct	Account Description	Balance	Payroll Recorded In Operations and Maintenance Accounts	Balance without Payroll in O&M Accounts	Schedule A-2 Reference
157	447	SALES FOR RESALE	(85,224,867)	-	(85,224,867)	Line 106
158	447	SALES FOR RESALE BASE	(2,722,610)	-	(2,722,610)	Line 106
159	447	SALES FOR RESALE FUEL	(938,431)	-	(938,431)	Line 106
160	4491	PROVISION FOR RATE REFUND	-	-	-	
161	450	FORFEITED DISCOUNTS	(431,880)	-	(431,880)	Line 106
162	451	MISC SERVICE REVENUE	(15,488,186)	-	(15,488,186)	Line 106
163	454	RENT FROM ELEC PROPERTY	(3,106,012)	-	(3,106,012)	Line 106
164	456	OTHER ELECTRIC REVENUES	(1,064,133)	-	(1,064,133)	Line 106
165	4561	REV FR TRANS OF ELECTR	(24,579,633)	-	(24,579,633)	Line 106
166	500	OPER SUPERVISION & ENG	2,372,241	2,357,025	15,216	Line 5
167	501	FUEL	59,457,766	-	59,457,766	Line 1
168	502	STEAM EXPENSES	2,592,927	2,471,330	121,597	Line 5
169	502	STEAM EXPENSES - FUEL ENVIROMENTAL CONSUMABLES	488,751	-	488,751	Line 1
170	505	ELECTRIC EXPENSES	4,939,480	1,124,027	3,815,453	Line 5
171	506	MISC STEAM POWER EXP	3,858,680	1,029,932	2,828,748	Line 5
172	507	RENTS	655,198	-	655,198	Line 3
173	509	ALLOWANCES	27,551	-	27,551	Line 1
174	510	MAINT SUPERVISION & ENG	2,303,648	2,287,088	16,560	Line 5
175	511	MAINT OF STRUCTURES	1,119,903	362,014	757,889	Line 5
176	512	MAINT OF BOILER PLANT	8,798,466	1,501,580	7,296,886	Line 5
177	513	MAINT OF ELECTRIC PLANT	14,374,352	2,011,663	12,362,689	Line 5
178	514	MAINT OF MISC STEAM PLANT	2,415,254	371,341	2,043,913	Line 5
179	517	OPER SUPERVISION & ENG	11,982,723	-	11,982,723	Line 3
180	518	NUCLEAR FUEL EXPENSE	41,258,546	-	41,258,546	Line 1
181	519	COOLANTS & WATER	7,586,857	-	7,586,857	Line 3
182	520	STEAM EXPENSES	4,895,908	-	4,895,908	Line 3
183	523	ELECTRIC EXPENSES	6,268,555	-	6,268,555	Line 3
184	524	MISC NUCLEAR POWER EXP	42,735,916	189,579	42,546,337	Line 5
185	525	RENTS	-	-	-	
186	528	MAINT SUPERVISION & ENGINEERING	2,441,613	-	2,441,613	Line 3
187	529	MAINT OF STRUCTURES	1,276,999	-	1,276,999	Line 3
188	530	MAINT OF REACTOR PLANT EQUIPMENT	6,513,634	-	6,513,634	Line 3
189	531	MAINT OF ELECTRIC PLANT	5,909,822	-	5,909,822	Line 3
190	532	MAINT OF MISC NUCLEAR PLANT	1,807,475	-	1,807,475	Line 3
191	546	OPER SUPERVISION & ENG	1,104,305	1,011,712	92,593	Line 5
192	547	FUEL	18,814,840	-	18,814,840	Line 1
193	548	GENERATION EXPENSES	915,904	-	915,904	Line 3
194	549	MISC OTHER POWER GEN EXP	824,017	714,124	109,893	Line 5
195	550	RENTS	190,939	-	190,939	Line 3
196	551	MAINT SUPERVISION & ENG	214,434	186,421	28,013	Line 5
197	552	MAINT OF STRUCTURES	258,018	68,141	189,877	Line 5
198	553	MAINT OF GEN & ELEC PLANT	6,957,257	1,276,517	5,680,740	Line 5
199	554	MAINT OF MISC OTHER PWR	998,300	134,541	863,759	Line 5
200	555	PURCHASED POWER	82,237,860	-	82,237,860	Line 2
201	556	SYSTM CONTROL & LOAD DISP	13,476	-	13,476	Line 5
202	556	SYSTM CONTROL & LOAD DISP-PV	944,580	-	944,580	Line 3
203	557	OTHER EXPENSES	378,642	-	378,642	Line 3
204	560	OPER SUPERVISION & ENG	2,169,209	2,271,460	(102,251)	Line 6
205	5611	LOAD DISPATCH-RELIABILITY	128,147	128,147	-	Line 6
206	5612	LOAD DSPTCH-MONIT & OPER	932,103	795,994	136,109	Line 6
207	5613	LOAD DSPTCH-TRANS SVC/SCH	1,092,216	983,860	108,356	Line 6
208	5614	SCHDLNG SYS CNTRL AND DISPCH SERV	652,858	651,242	1,616	Line 6
209	5615	RELIABTY PLAN AND STNDRDS DEVL P	678,638	600,545	78,093	Line 6
210	5616	TRANSMISSION SERV STUDIES	-	-	-	Line 6
211	562	STATION EXPENSES	137,496	34,628	102,868	Line 6
212	563	OVERHEAD LINE EXPENSES	240,539	162,888	77,651	Line 6
213	565	TRANS OF ELEC BY OTHERS	6,728,666	-	6,728,666	Line 3
214	566	MISC TRANSMISSION EXP	8,942,379	4,460,967	4,481,412	Line 6
215	567	RENTS	117,943	-	117,943	Line 3
216	568	MAINT SUPERVISION & ENG	15,516	-	15,516	Line 3
217	569	MAINT OF STRUCTURES	(1,705)	-	(1,705)	Line 3
218	5692	MAINT OF COMP SOFTWARE	-	-	-	
219	570	MAINT OF STATION EQUIP	317,863	796	317,067	Line 6
220	571	MAINT OF OVERHEAD LINES	1,525,242	727,958	797,284	Line 6

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TX RATE CASE FILING  
SCHEDULE A-4: DETAIL TEST YEAR END TRIAL BALANCE  
SPONSOR CYNTHIA S PRIETO  
PREPARER MYRNA A ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-4  
PAGE 4 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
Line	FERC			Payroll Recorded	Balance without	
No	Acct	Account Description	Balance	In Operations and Maintenance Accounts	Payroll in O&M Accounts	Schedule A-2 Reference
221	573	MAINT OF MISC TRANS PLANT	39,726	8,139	31,587	Line 6
222	580	OPER SUPERVISION & ENG	1,108,166	999,009	109,157	Line 7
223	582	STATION EXPENSES	1,434,275	851,863	582,412	Line 7
224	583	OVERHEAD LINE EXPENSES	893,552	701,564	191,988	Line 7
225	584	UNDERGROUND LINE EXPENSES	837,960	45,107	792,853	Line 7
226	585	STREET LIGHT & SIGNAL SYS	-	-	-	
227	586	METER EXPENSES	2,124,902	1,801,510	323,392	Line 7
228	587	CUSTOMER INSTALLS EXP	547,317	490,801	56,516	Line 7
229	588	MISC DISTR EXPENSE	8,740,320	5,333,030	3,407,290	Line 7
230	589	RENTS	341,134	-	341,134	Line 3
231	590	MAINT SUPERVISION & ENG	53,873	51,066	2,807	Line 7
232	591	MAINT OF STRUCTURES	4,028	1,225	2,803	Line 7
233	592	MAINT OF STATION EQUIP	1,879,189	1,277,018	602,171	Line 7
234	593	MAINT OF OVERHEAD LINES	6,349,721	2,300,434	4,049,287	Line 7
235	594	MAINT OF UNDERGRND LINES	874,337	397,698	476,639	Line 7
236	595	MAINT OF LINE TRANSFORM	8,671	1,571	7,100	Line 7
237	596	MAINT STREET LIGHT&SIGNAL	288,197	177,756	110,441	Line 7
238	597	MAINT OF METERS	233,144	200,988	32,156	Line 7
239	598	MAINT OF MIS DISTR PLANT	663,028	46,859	616,169	Line 7
240	901	SUPERVISION	1,422	-	1,422	Line 3
241	902	METER READING EXPENSES	2,501,155	1,833,744	667,411	Line 8
242	903	CUST RECORDS & COLL EXP	14,566,301	6,948,541	7,617,760	Line 8
243	904	UNCOLLECTIBLE ACCOUNTS	2,849,257	-	2,849,257	Line 30
244	905	MISC CUST ACCTS EXP	109,610	-	109,610	Line 3
245	908	CUST ASSIST EXPENSE	-	-	-	
246	909	INFO&INSTR ADVERTISE EXP	129,205	-	129,205	Line 9
247	920	ADMIN & GEN SALARIES	31,939,633	33,487,227	(1,547,594)	Line 10
248	921	OFFICE SUPPLIES & EXP	5,473,363	-	5,473,363	Line 10
249	923	OUTSIDE SVCS EMPLOYED	15,916,521	-	15,916,521	Line 10
250	924	PROPERTY INSURANCE	4,852,276	-	4,852,276	Line 10
251	925	INJURIES AND DAMAGES	3,644,212	-	3,644,212	Line 10
252	926	EMPLOYEE PENSIONS & BEN	18,332,362	-	18,332,362	Line 10
253	928	REGULATORY COMMISSION EXP	13,218,765	-	13,218,765	Line 10
254	928	REGULATORY COMMISSION EXP- PV	-	-	-	
255	9301	GENERAL ADVERTISING EXP	1,693,142	-	1,693,142	Line 10
256	9302	MISCELLANEOUS GENERAL EXP	3,015,825	-	3,015,825	Line 5
257	9302	MISCELLANEOUS GENERAL EXP- PV	427,468	-	427,468	Line 3
258	931	RENTS	406,234	-	406,234	Line 3
259	935	MAINT OF GENERAL PLNT	9,520,823	230,131	9,290,692	Line 10
260		PAYROLL RECORDED IN OPERATION & MAINTENANCE *		(85,100,801)	85,100,801	Line 4
261			<u>(78,030,765)</u>		<u>(78,030,765)</u>	

\* Payroll Expense excludes \$1,782,719 from Allocated Clearing Accounts

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A-5 UNADJUSTED O&M  
SPONSOR: CYNTHIA S PRIETO  
PREPARER: MYRNA A. ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-5  
PAGE 1 OF 6

		(a)	(b)
Line	FERC		
No	Acct	Description	Amount
<u>Steam Power Generation Expense</u>			
<u>Operations Expense</u>			
1	500000	Operation Supervision & Engineering	-
2	501000	Fuel	-
3	502000	Steam Expenses	-
4	505000	Electric Expenses	-
5	506000	Miscellaneous Steam Power Expenses	-
6	507000	Rents	655,198
7	509000	Allowances	- (A)
8		Total Operations Expense	<u>655,198</u>
<u>Maintenance Expense</u>			
9	510000	Maintenance Supervision & Engineering	-
10	511000	Maintenance of Structures	-
11	512000	Maintenance of Boiler Plant	-
12	513000	Maintenance of Electric Plant	-
13	514000	Maintenance of Miscellaneous Steam Plant	-
14		Total Maintenance Expense	<u>-</u>
15		Total Steam Power Generation Expense	<u>655,198</u>
<u>Nuclear Power Generation Expense</u>			
<u>Operations Expense</u>			
16	517000	Operation Supervision & Engineering	11,982,723
17	518000	Nuclear Fuel Expense	- (B)
18	519000	Coolants & Water	7,586,858
19	520000	Steam Expenses	4,895,908
20	523000	Electric Expenses	6,268,555
21	524000	Miscellaneous Nuclear Power Expenses	-
22	525000	Rents	-
23		Total Operations Expense	<u>30,734,044</u>
<u>Maintenance Expense</u>			
24	528000	Maintenance Supervision & Engineering	2,441,613
25	529000	Maintenance of Structures	1,276,999
26	530000	Maintenance of Reactor Plant Equipment	6,513,634
27	531000	Maintenance of Electric Plant	5,909,822
28	532000	Maintenance of Miscellaneous Nuclear Plant	<u>1,807,475</u>
29		Total Maintenance Expense	<u>17,949,543</u>
30		Total Nuclear Power Generation Expense	<u>48,683,587</u>

(A) Account 509 did not have an adjustment but is shown as adjusted here such that total unadjusted O&M ties to line 3 on Schedule A-2  
Account 509 is reclassified to Fuel which is in line 1 of Schedule A-2

(B) Account 518 did not have an adjustment but is shown as adjusted here such that total unadjusted O&M ties to line 3 on Schedule A-2  
Account 518 is reclassified to Fuel which is in line 1 of Schedule A-2

Amounts may not add or tie with other schedules due to rounding.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A-5: UNADJUSTED O&M  
SPONSOR CYNTHIA S PRIETO  
PREPARER MYRNA A ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-5  
PAGE 2 OF 6

Line No.	FERC Acct.	(a) Description	(b) Amount
		Other Power Generation Expenses	
		<u>Operations Expense</u>	
31	546000	Operation Supervision & Engineering	-
32	547000	Fuel	-
33	548000	Generation Expenses	915,904
34	549000	Misc Other Power Generation Expenses	-
35	550000	Rents	190,939
			<u>1,106,843</u>
36		Total Operations Expense	<u>1,106,843</u>
		<u>Maintenance Expense</u>	
37	551000	Maintenance Supervision & Engineering	-
38	552000	Maintenance of Structures	-
39	553000	Maintenance of Generating & Electric Plant	-
40	554000	Maintenance of Miscellaneous Other Power	-
			<u>-</u>
41		Total Maintenance Expense	<u>-</u>
42		Total Other Power Generation Expense	<u>1,106,843</u>
		<u>Other Power Supply Expense</u>	
43	555000	Purchased Power	-
44	556000	System Control & Load Dispatching	-
45	556000	PV-System Control & Load Dispatching	944,580
46	557000	Other Expenses	378,642
			<u>1,323,222</u>
47		Total Other Power Supply Expense	<u>1,323,222</u>
48		Total Power Production Expense	<u>51,768,850</u>

Amounts may not add or tie with other schedules due to rounding

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE A-5: UNADJUSTED O&M  
 SPONSOR: CYNTHIA S. PRIETO  
 PREPARER: MYRNA A. ORTIZ  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-5  
 PAGE 3 OF 6

Line No	FERC Acct.	(a) Description	(b) Amount
		<u>Transmission Expense</u>	
		<u>Operations Expense</u>	
49	560000	Operation Supervision & Engineering	-
50	561100	Load Dispatch - Reliability	-
51	561200	Load Dispatch - Monitor & Oper Trans Sys	-
52	561300	Load Dispatch - Trans Service & Sched	-
53	561400	Scheduling, Sys Control & Dispatch Ser	-
54	561500	Reliability, Planning & Standards Development	-
55	561600	Transmission Service Studies	-
56	561700	Generation Interconnection Studies	-
57	561800	Reliability, Plan & Standards Develop Services	-
58	562000	Station Expenses	-
59	563000	Overhead Line Expenses	-
60	565000	Transmission of Electricity by Others	6,728,866
61	566000	Miscellaneous Transmission Expenses	-
62	567000	Rents	<u>117,943</u>
63		Total Operations Expense	<u>6,846,609</u>
		<u>Maintenance Expense</u>	
64	568000	Maintenance Supervision & Engineering	15,516
65	569000	Maintenance of Structures	(1,705)
66	569100	Maintenance of Computer Hardware	-
67	569200	Maintenance of Computer Software	-
68	569300	Maintenance of Communication Equipment	-
69	569400	Maintenance of Misc Regional Trans Plant	-
70	570000	Maintenance of Station Equipment	-
71	571000	Maintenance of Overhead Lines	-
72	573000	Maintenance of Misc Transmission Plant	<u>-</u>
73		Total Maintenance Expense	<u>13,811</u>
74		Total Transmission Expense	<u>6,860,420</u>

Amounts may not add or tie with other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE A-5 UNADJUSTED O&M  
SPONSOR CYNTHIA S PRIETO  
PREPARER MYRNA A ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-5  
PAGE 4 OF 6

Line No.	FERC Acct	(a) Description	(b) Amount
		<u>Distribution Expense</u>	
		<u>Operations Expense</u>	
75	580000	Operation Supervision & Engineering	-
76	581000	Load Dispatching	-
77	582000	Station Expenses	-
78	583000	Overhead Line Expenses	-
79	584000	Underground Line Expenses	-
80	585000	Street Lighting & Signal System Expenses	-
81	586000	Meter Expenses	-
82	587000	Customer Installations Expenses	-
83	588000	Miscellaneous Distribution Expenses	-
84	589000	Rents	341,134
85		Total Operations Expense	341,134
		<u>Maintenance Expense</u>	
86	590000	Maintenance Supervision & Engineering	-
87	591000	Maintenance of Structures	-
88	592000	Maintenance of Station Equipment	-
89	593000	Maintenance of Overhead Lines	-
90	594000	Maintenance of Underground Lines	-
91	595000	Maintenance of Line Transformers	-
92	596000	Maint of Street Lighting & Signal System	-
93	597000	Maintenance of Meters	-
94	598000	Maintenance of Misc Distribution Plant	-
95		Total Maintenance Expense	-
96		Total Distribution Expense	341,134

Amounts may not add or tie with other schedules due to rounding



EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE A-5 UNADJUSTED O&M  
 SPONSOR: CYNTHIA S. PRIETO  
 PREPARER: MYRNA A. ORTIZ  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-5  
 PAGE 5 OF 6

Line No	FERC Acct	(a) Description	(b) Amount
		<u>Customer Accounts Expense</u>	
97	901000	Supervision	1,422
98	902000	Meter Reading Expenses	-
99	903000	Customer Records & Collection Expenses	-
100	904000	Uncollectible Accounts	-
101	905000	Misc Customer Accounts Expenses	<u>109,610</u>
102		Total Customer Accounts Expense	<u>111,032</u>
		<u>Customer Svcs &amp; Info Expense</u>	
103	908000	Customer Assistance Expenses	-
104	909000	Infor. & Instr Advertising Expenses	<u>-</u>
105		Total Customer Svcs & Info Expense	<u>-</u>
		<u>Sales Expenses</u>	
106	912000	Demonstrating & Selling Expenses	<u>-</u>
107		Total Sales Expenses	<u>-</u>

Amounts may not add or tie with other schedules due to rounding

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE A-5 UNADJUSTED O&M  
 SPONSOR, CYNTHIA S. PRIETO  
 PREPARER, MYRNA A. ORTIZ  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE A-5  
 PAGE 6 OF 6

Line No	FERC Acct.	(a) Description	(b) Amount
		<u>Administrative &amp; General Expense</u>	
		<u>Operation</u>	
108	920000	Administrative & General Salaries	-
109	921000	Office Supplies & Expenses	-
110	923000	Outside Services Employed	-
111	924000	Property Insurance	-
112	924000	Property Insurance - PV	-
113	925000	Injures & Damages	-
114	925000	Injures & Damages - PV	-
115	926000	Employee Pensions & Benefits	-
116	926000	Employee Pensions & Benefits - PV	-
117	928000	Regulatory Commission Expenses	-
118	928000	Regulatory Commission Expenses - PV	-
119	930100	General Advertising Expenses	-
120	930200	Miscellaneous General Expenses	-
121	930200	Miscellaneous General Expenses - PV	427,468
122	931000	Rents	406,234
			<u>833,702</u>
123		Total Operation	<u>833,702</u>
124	935000	Maintenance of General Plant	-
			<u>-</u>
125		Total Administrative & General Expense	<u>833,702</u>
126		Total Operation & Maintenance Expense	<u>59,915,138</u>

Amounts may not add or tie with other schedules due to rounding.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-1 TOTAL COMPANY RATE BASE  
SPONSOR CYNTHIA S PRIETO / JENNIFER I BORDEN  
PREPARER DENISE PEREZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-1  
PAGE 1 OF 1

Line No.	(a) Description	(b) Test Year Actual Per Books (Total Company and Total Electric) (1)	(c) Adjustments	(d) Adjusted Rate Base	(e) To Reflect Rate Relief	(f) Requested Rate Base	(g) Adjustment Reference
<b>Rate Base</b>							
1	Plant in Service	\$ 5,516,676,909	\$ (826,190,837)	\$ 4,690,486,072	\$ -	\$ 4,690,486,072	WP/B-1 PG 1
2	Accum Depreciation & Amortization	(2,468,590,939)	892,375,951	(1,576,214,988)	-	(1,576,214,988)	WP/B-1 PG 2
	Net Plant In Service	3,048,085,970	66,185,114	3,114,271,084	-	3,114,271,084	
<b>Additions to Rate Base</b>							
3	CWIP	214,062,220	(214,062,220)	-	-	-	WP/B-1 PG 3
4	Working Cash	-	(4,095,006)	(4,095,006)	689,214	(3,405,792)	WP/B-1 PG 4
5	Fuel Inventory	1,759,613	(9,794)	1,749,819	-	1,749,819	WP/B-1 PG 5
6	Nuclear Fuel	125,676,192	(125,676,192)	-	-	-	WP/B-1 PG 6
7	Materials & Supplies	65,512,878	(3,971,823)	61,541,055	-	61,541,055	WP/B-1 PG 5
8	Prepayments	18,997,423	(328,587)	18,668,836	-	18,668,836	WP/B-1 PG 5
9	Coal Reclamation Asset	2,744,081	(2,744,081)	-	-	-	WP/B-1 PG 6
10	Regulatory Assets	19,073,068	(526,622)	18,546,445	-	18,546,445	WP/B-1 PG 6
11	Accumulated Deferred Income Taxes	178,281,620	(45,788,329)	132,493,290	-	132,493,290	WP/B-1 PG 8
12	Tax Regulatory Assets	49,972,874	(33,901,646)	16,071,228	-	16,071,228	WP/B-1 PG 7
13	Miscellaneous Deferred Debits	6,697,300	(1,944,163)	4,753,137	-	4,753,137	WP/B-1 PG 6
	Total Additions to Rate Base	682,777,268	(433,048,464)	249,728,804	689,214	250,418,018	
<b>Deductions to Rate Base</b>							
14	Customer Deposits	(8,321,655)	-	(8,321,655)	-	(8,321,655)	WP/B-1 PG 8
15	Regulatory Liabilities	(26,009,854)	26,009,854	-	-	-	WP/B-1 PG 8
16	Tax Regulatory Liabilities	(288,569,266)	4,944,037	(283,625,229)	-	(283,625,229)	WP/B-1 PG 7
17	Customer Advances - Construction	(31,754,536)	-	(31,754,536)	-	(31,754,536)	WP/B-1 PG 6
18	Accumulated Deferred Income Taxes	(541,958,450)	111,995,562	(429,962,888)	-	(429,962,888)	WP/B-1 PG 8
	Total Deductions from Rate Base	(896,613,761)	142,949,454	(753,664,308)	-	(753,664,308)	
19	Total Rate Base	\$ 2,834,249,477	\$ (223,913,897)	\$ 2,610,335,580	\$ 689,214	\$ 2,611,024,794	
20	Return on Rate Base					208,496,597	
21	Rate of Return on Rate Base					7.985%	

(1) Total Company and Total Electric are the same

Amounts may not add or tie to other schedules due to rounding

SCHEDULE B-1  
PAGE 1 OF 1

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-1.1: TEXAS RETAIL  
SPONSOR: ADRIAN HERNANDEZ  
PREPARER: ADRIAN HERNANDEZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-1.1  
PAGE 1 OF 1

Line No.	(a) Description	(b) Test Year Actual Per Books	(c) Adjustments	(d) Adjusted Rate Base	(e) To Reflect Rate Relief	(f) Requested Rate Base	(g) Adjustment Reference
<b>Rate Base</b>							
1	Plant in Service	\$ 4,324,322,144	\$ (659,111,885)	\$ 3,665,210,259	\$ -	\$ 3,665,210,259	
2	Accum Depreciation & Amortization	(1,942,733,526)	718,967,984	(1,223,765,542)	-	(1,223,765,542)	
	Net Plant In Service	2,381,588,619	59,856,099	2,441,444,718	-	2,441,444,718	
<b>Additions to Rate Base</b>							
3	CWIP	-	-	-	-	-	
4	Working Cash	-	(3,153,353)	(3,153,353)	530,728	(2,622,625)	
5	Fuel Inventory	1,397,522	(3,716)	1,393,806	-	1,393,806	
6	Nuclear Fuel	99,814,678	(99,814,678)	-	-	-	
7	Materials & Supplies	51,598,364	(3,068,187)	48,530,177	-	48,530,177	
8	Prepayments	15,066,080	(243,378)	14,822,703	-	14,822,703	
9	Coal Reclamation Asset	1,651,329	(1,651,329)	-	-	-	
10	Regulatory Assets	8,649,581	873,811	9,523,392	-	9,523,392	
11	Accumulated Deferred Income Taxes	137,260,267	(33,729,157)	103,531,111	-	103,531,111	
12	Tax Regulatory Assets	39,131,344	(26,532,243)	12,599,100	-	12,599,100	
13	Miscellaneous Deferred Debits	4,299,875	(442,182)	3,857,693	-	3,857,693	
	Total Additions to Rate Base	358,869,040	(167,764,411)	191,104,629	530,728	191,635,357	
<b>Deductions to Rate Base</b>							
14	Customer Deposits	(5,614,572)	(116)	(5,614,688)	-	(5,614,688)	
15	Regulatory Liabilities	(18,580,117)	18,580,117	-	-	-	
16	Tax Regulatory Liabilities	(225,805,731)	3,256,650	(222,349,082)	-	(222,349,082)	
17	Customer Advances - Construction	(25,033,070)	-	(25,033,070)	-	(25,033,070)	
18	Accumulated Deferred Income Taxes	(425,863,648)	89,682,089	(336,181,559)	-	(336,181,559)	
	Total Deductions from Rate Base	(700,697,138)	111,518,740	(589,178,399)	-	(589,178,399)	
19	Total Rate Base	\$ 2,039,760,521	\$ 3,610,428	\$ 2,043,370,948	\$ 530,728	\$ 2,043,901,676	
20	Return on Rate Base					163,210,454	
21	Rate of Return on Rate Base					7.985%	

Amounts may not add or tie to other schedules due to rounding

SCHEDULE B-1.1  
PAGE 1 OF 1

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE B-1.2: PERCENTAGE OF PLANT IN SERVICE  
 SPONSOR: LARRY J. HANCOCK  
 PREPARER: BARBARA TORRES  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-1.2  
 PAGE 1 OF 1

	Plant in Service (Original Cost)	Requested Plant in Service (A)	% Of Plant In Service
Palo Verde Unit 1	\$ 619,104,131	\$ 389,330,841	62.89%
Palo Verde Unit 2	716,311,969	431,715,957	60.27%
Palo Verde Unit 3	672,963,198	391,895,675	58.23%
	<u>\$2,008,379,298</u>	<u>\$1,212,942,473</u>	<u>60.39%</u>

- (A) To reflect the revaluation of Palo Verde plant costs from its original historical cost basis to a "fresh-start" reporting basis. This methodology was accepted in the PUCT's Final Order in Docket No. 37690.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-1.3: PENALTIES OR FINES  
SPONSOR: LARRY J. HANCOCK  
PREPARER: BARBARA TORRES  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-1.3  
PAGE 1 OF 1

Schedule B-1.3 is not applicable to EPE. There are no penalties or fines reflected in EPE's plant in service on Schedule B-1.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-1.4: POST TEST YEAR ADJUSTMENT  
SPONSOR: LARRY HANCOCK  
PREPARER: LARRY HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-1.4  
PAGE 1 OF 1

The Company is not proposing any post test year adjustments to rate base in this case.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-2: ACCUMULATED PROVISION BALANCES  
SPONSOR: CYNTHIA S. PRIETO  
PREPARER: MYRNA A. ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-2  
PAGE 1 OF 4

Line No.	(a) FERC Account	(b) Description	(c) Beginning of Period Balance	(d) Accruals	(e) (A) Charge Offs	(f) End of Period Balance
	<u>144</u>	<u>Uncollectible Accts.</u>				
1		January 2020	\$ (1,900,276)	\$ (163,000)	\$ 363,764	\$ (1,699,512)
2		February	(1,699,512)	(79,000)	181,849	(1,596,663)
3		March	(1,596,663)	(434,000)	252,478	(1,778,185)
4		April	(1,778,185)	(280,000)	54,896	(2,003,289)
5		May	(2,003,289)	(195,000)	184,537	(2,013,752)
6		June	(2,013,752)	(353,000)	105,924	(2,260,828)
7		July	(2,260,828)	(683,000)	52,578	(2,891,250)
8		August	(2,891,250)	(1,149,000)	37,334	(4,002,916)
9		September	(4,002,916)	(1,205,000)	97,982	(5,109,934)
10		October	(5,109,934)	(238,137)	170,450	(5,177,621)
11		November	(5,177,621)	(1,029,000)	248,461	(5,958,160)
12		December 2020	(5,958,160)	(255,000)	293,592	(5,919,568)
		TOTAL Test Year		(6,063,137)	2,043,845	
13		2019	(2,070,446)	(2,199,000)	2,369,170	(1,900,276)
14		2018	(2,336,990)	(2,818,000)	3,084,544	(2,070,446)
15		2017	(2,184,780)	(3,141,000)	2,988,790	(2,336,990)

(A) The normal monthly accrual exceeds \$100,000. See Schedule G-3 page 1 of 2 for the methodology for computing the monthly accrual. See Schedule G-3 page 2 of 2 for the variances in uncollectible expense.

Note: Amounts may not add or tie to other schedules due to rounding.



EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-2: ACCUMULATED PROVISION BALANCES  
SPONSOR: CYNTHIA S PRIETO  
PREPARER: MYRNA A ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-2  
PAGE 2 OF 4

Line No.	(a) FERC Account	(b) Description	(c) Beginning of Period Balance	(d) Accruals (A)	(e) Charge Offs (B)	(f) End of Period Balance
	<u>228.3</u>	<u>Pensions and Benefits</u>				
1		January 2020	\$ (119,826,558)	\$ (468,879)	\$ 1,032,643	\$ (119,262,794)
2		February	(119,262,794)	(468,875)	1,031,236	(118,700,433)
3		March	(118,700,433)	(300,699)	1,024,819	(117,976,313)
4		April	(117,976,313)	(412,819)	1,023,944	(117,365,188)
5		May	(117,365,188)	(412,819)	1,018,451	(116,759,556)
6		June	(116,759,556)	(412,819)	1,013,838	(116,158,537)
7		July	(116,158,537)	(412,819)	1,047,203	(115,524,153)
8		August	(115,524,153)	764,118	1,002,968	(113,757,067)
9		September	(113,757,067)	(265,701)	1,022,046	(113,000,722)
10		October	(113,000,722)	(265,701)	203,341	(113,063,082)
11		November	(113,063,082)	(265,701)	224,948	(113,103,835)
12		December 2020 (C)	(113,103,835)	11,866,533	364,046	(100,873,256)
		TOTAL Test Year		8,943,819	10,009,483	
13		2019 (C)	(111,834,116)	(17,859,239)	9,866,797	(119,826,558)
14		2018 (C)	(110,254,453)	(11,401,491)	9,821,828	(111,834,116)
15		2017 (C)	(127,168,100)	6,651,724	10,261,923	(110,254,453)

(A) Accruals are based on actuarial information and generally represent service and interest costs related to active employees.

(B) Represents funding and adjustments to funding Monthly funding amounts are generally greater than \$100,000.

(C) Each year in December the Company adjusts its defined benefit plans to reflect the funded status at December 31st. The adjustments recorded in December of 2020, 2019, 2018 and 2017 were \$12,132,234, \$(12,232,735), \$(5,898,512) and \$12,091,540, respectively.

Note: Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-2: ACCUMULATED PROVISION BALANCES  
SPONSOR: CYNTHIA S. PRIETO  
PREPARER: MYRNA A. ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-2  
PAGE 3 OF 4

Line No.	(a) FERC Account	(b) Description	(c) Beginning of Period Balance	(d) Accruals	(e) Charge Offs	(f) End of Period Balance
	<u>228.4</u>	<u>Misc. Operating Provisions</u>				
1		January 2020	\$ 0	\$ 0	\$ 0	\$ 0
2		February	0	0	0	0
3		March	0	0	0	0
4		April	0	0	0	0
5		May	0	0	0	0
6		June	0	0	0	0
7		July	0	0	0	0
8		August	0	0	0	0
9		September	0	0	0	0
10		October	0	0	0	0
11		November	0	0	0	0
12		December 2020	0	0	0	0
		TOTAL Test Year		0	0	
13		2019	0	0	0	0
14		2018	0	0	0	0
15		2017	0	0	0	0

(A) The Company has not had any Miscellaneous Operating Provisions since 2006.

Note: Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-2: ACCUMULATED PROVISION BALANCES  
SPONSOR: CYNTHIA S. PRIETO  
PREPARER: MYRNA A. ORTIZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-2  
PAGE 4 OF 4

Line No.	(a) FERC Account	(b) Description	(c) Beginning of Period Balance	(d) Accruals	(e) Charge Offs	(f) End of Period Balance
	<u>229</u>	<u>Rate Refunds (A)</u>				
1		January 2020	\$ 0	\$ 0	\$ 0	\$ 0
2		February	0	0	0	0
3		March	0	0	0	0
4		April	0	0	0	0
5		May	0	0	0	0
6		June	0	0	0	0
7		July	0	0	0	0
8		August	0	0	0	0
9		September	0	0	0	0
10		October	0	0	0	0
11		November	0	0	0	0
12		December 2020	0	0	0	0
		TOTAL Test Year		0	0	
13		2019	0	0	0	0
14		2018 (B)	0	(4,181,297)	4,181,297	0
15		2017	0	0	0	0

(A) The Company has not had any Rate Refunds since January 2019

(B) On December 18, 2017, the PUCT issued the PUCT Final Order in Docket No. 46831, which provided, among other things, for a requirement that the Company file a refund tariff if the federal statutory income tax rate decreased. Following the enactment of the Tax Cuts and Jobs Act of 2017 on December 22, 2017, on March 1, 2018 the Company filed a proposed refund tariff designed to reduce base charges for Texas customers equivalent to the annual decrease and an additional refund, in PUCT Docket No. 48124, of \$4.2 million for the amortization of a regulatory liability related to the reduced tax expense for the months of January through March of 2018. The \$4.2 million was fully amortized by December 2018.

Note: Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE B-2 1 ACCUMULATED PROVISION POLICIES  
SPONSOR CYNTHIA S PRIETO  
PREPARER MYRNA A ORTIZ/MAYTE LUNA  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE B-2 1  
PAGE 1 OF 1

Line No	(a) FERC Account	(b) Account Description	(c) Policy
1	144	Uncollectible Accounts	<p>This account is credited with amounts provided for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto.</p> <p>Generally, the targeted balance of provision for uncollectible accounts, Account No. 144, at the end of the month is based on an aging of account balances for customers. See Schedule G-3, Item 2.</p>
2	228.3	Pensions and Benefits	<p>This account is used to record the funded status of the Company's employee benefit plans. This account is debited for contributions made to the plans by the Company and is credited for increases in the projected benefit obligations based on actuarial estimates.</p>
3	228.4	Misc. Operating Provisions	<p>This account includes all operating provisions which are not provided for elsewhere.</p>
4	229	Rate Refunds	<p>This account is credited with amounts charged to account 449.1, Provisions for Rate Refunds, to provide for refunds where the Company is collecting amounts in rates which are subject to refund.</p>

The provisions are accounted for in accordance with the Uniform System of Accounts. Accumulated provision accounts benefit the rate payer due to the recorded expenses being normalized and more representative of a given year's normal level of expense. The absence of provisions would result in large expense swings from year to year, which if reflected in rates could result in mismatches between expenses and revenues.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-1. ORIGINAL COST OF UTILITY PLANT  
SPONSOR: LARRY J HANCOCK  
PREPARER: MARIANA GAMEZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-1  
PAGE 1 OF 1

Line No	(a) Description	(b) FERC Account Number	(c) Beginning Balance January 1, 2020	(d) Additions	(e) Retirements	(f) Transfers	(g) Ending Balance December 31, 2020	(h) Adjustments	(i) As Adjusted
1	Plant In Service	101	\$ 4,644,983,450	\$ 117,864,330	\$ (20,802,669)	\$ -	\$ 4,742,045,111	\$ (826,190,837)	(A) \$ 3,915,854,274
2	Property Under Capital Leases	101.1	5,549,838	(523,192)	3,049	-	5,029,695	-	\$ 5,029,695
3	Plant Purchased	102	-	-	-	-	-	-	-
4	Experimental Electric Plant	103	-	-	-	-	-	-	-
5	Electric Plant Leased to Others	104	-	-	-	-	-	-	-
6	Plant Held for Future Use	105	-	-	-	-	-	-	-
7	Completed Construction not Classified	106	685,366,946	89,264,856	-	-	774,631,802	-	(B) 774,631,802
8	Construction Work In Progress	107	157,850,999	265,440,787	-	(209,229,566)	214,062,220	(214,062,220)	(C) (0)
9	Total Original Cost of Plant		<u>\$ 5,493,751,233</u>	<u>\$ 472,046,780</u>	<u>\$ (20,799,619)</u>	<u>\$ (209,229,566)</u>	<u>\$ 5,735,768,828</u>	<u>\$ (1,040,253,057)</u>	<u>\$ 4,695,515,771</u>

(A) Refer to Schedule B-1, WP/B-1, Adjustment No. 1

(B) Additions are net of transfers to Account 101, Plant in Service.

(C) The Company is not requesting any CWIP in rate base in this filing. Refer to Schedule B-1, WP/B-1, Adjustment No. 7.

SCHEDULE C-1  
PAGE 1 OF 1

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-2 DETAIL OF ORIGINAL COST OF UTILITY PLANT  
SPONSOR LARRY J HANCOCK  
PREPARER MARIANA GAMEZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-2  
PAGE 1 OF 3

Line No	(a) Description	FERC Account Number	(b) Beginning Balance December 31, 2019	(c) Additions	(d) Retirements	(e) Transfers	(f) Ending Balance December 31, 2020	(g) Adjustments	(h) As Adjusted
1	Plant In Service	101 & 106							
	<u>Intangible Plant</u>								
2	Miscellaneous Intangible Plant	303	\$ 114,289,639	\$ 5,279,734	\$ -	\$ -	\$ 119,569,373	\$ (541,859)	\$ 119,027,514
3	Total Intangible Plant		114,289,639	5,279,734	-	-	119,569,373	(541,859)	119,027,514
	<u>Steam Production</u>								
4	Land and Land Rights	310	282,846	-	-	-	282,846	-	282,846
5	Structures and Improvements	311	73,389,404	1,774,223	(24,106)	-	75,139,521	(1,290,817)	73,848,704
6	Boiler Plant Equipment	312	171,348,113	3,510,977	(2,240,999)	-	172,618,091	(2,973,035)	169,645,056
7	Engines and Engine-Driven Generators	313	73,540,248	16,537,974	(52,406)	-	90,025,816	-	90,025,816
8	Turbogenerator Units	314	152,464,616	6,883,466	(2,253,082)	-	157,095,000	(3,559,999)	153,535,001
9	Accessory Electric Equipment	315	42,117,043	555,516	(2,193,343)	-	40,479,216	(784,256)	39,694,960
10	Misc. Power Plant Equipment	316	53,741,038	1,667,292	(154,309)	-	55,254,021	(1,489,365)	53,764,656
11	Other Plant In Service Adjustments	N/A	-	-	-	-	-	(450,958) (A)	(450,958)
12	Subtotal Steam Production		566,883,308	30,929,448	(6,918,245)	-	590,894,511	(10,548,430)	580,346,081
13	Asset Retirement Costs	317	(248,487)	-	-	-	(248,487)	-	(248,487)
14	Total Steam Production		566,634,821	30,929,448	(6,918,245)	-	590,646,024	(10,548,430)	580,097,594
	<u>Nuclear Production</u>								
15	Miscellaneous Intangible Plant	303	54,450,589	2,661,586	(4,119)	-	57,108,056	-	57,108,056
16	Land and Land Rights	320	2,347,714	12,371	-	-	2,360,085	-	2,360,085
17	Structures and Improvements	321	546,453,999	6,931,015	(692,298)	-	552,692,716	-	552,692,716
18	Reactor Plant Equipment	322	785,770,407	25,014,848	(3,054,487)	-	807,730,768	-	807,730,768
19	Turbogenerator Units	323	270,743,083	419,249	(2,661,460)	-	268,500,872	-	268,500,872
20	Accessory Electric Equipment	324	183,586,652	132,678	(310,686)	-	183,408,644	-	183,408,644
21	Misc. Power Plant Equipment	325	137,743,997	7,422,883	(45,275)	-	145,121,605	-	145,121,605
22	Land and Land Rights	350	10,644	-	-	-	10,644	-	10,644
23	Station Equipment	353	13,966,391	-	-	-	13,966,391	-	13,966,391
24	Towers and Fixtures	354	1,485,918	-	-	-	1,485,918	-	1,485,918
25	O.H. Conductors & Devices	356	258,414	-	-	-	258,414	-	258,414
26	Office Furniture and Equipment	391	770,507	153,179	-	-	923,686	-	923,686
27	Transportation Equipment	392	3,745,346	462,427	(149,163)	-	4,058,610	-	4,058,610
28	Stores Equipment	393	8,703	-	-	-	8,703	-	8,703
29	Tools Shop and Garage Equipment	394	1,184,132	246,170	-	-	1,430,302	-	1,430,302
30	Power Operated Equipment	396	4,732,769	58,999	-	-	4,791,768	-	4,791,768
31	Communications Equipment	397	4,247,103	41,817	(54,372)	-	4,234,548	-	4,234,548
32	Miscellaneous Equipment	398	9,564	4,973	-	-	14,537	-	14,537
33	Revaluation Adjustments	N/A	-	-	-	-	-	(835,163,792)	(835,163,792)
34	Subtotal Nuclear Production		2,011,515,932	43,562,195	(6,971,860)	-	2,048,106,267	(835,163,792)	1,212,942,475
35	Asset Retirement Costs	326	(38,768,493)	(958,474)	-	-	(39,726,967)	39,726,967	-
36	Total Nuclear Production		1,972,747,439	42,603,721	(6,971,860)	-	2,008,379,300	(795,436,825) (A)	1,212,942,475

SCHEDULE C-2  
PAGE 1 OF 3

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-2. DETAIL OF ORIGINAL COST OF UTILITY PLANT  
SPONSOR LARRY J. HANCOCK  
PREPARER MARIANA GAMEZ  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-2  
PAGE 2 OF 3

Line No.	(a) Description	(b) FERC Account Number	(c) Beginning Balance December 31, 2019	(d) Additions	(e) Retirements	(f) Transfers	(g) Ending Balance December 31, 2020	(h) Adjustments	(i) As Adjusted
<u>Other Production</u>									
37	Land and Land Rights	340	2,753,322	-	-	-	2,753,322	-	2,753,322
38	Structures and Improvements	341	44,035,546	5,813,216	-	-	49,848,762	-	49,848,762
39	Fuel Holders, Prod & Access	342	25,157,897	58,399	-	-	25,216,296	-	25,216,296
40	Internal Combustion Engines	343	371,791,154	1,161,783	(169,513)	-	372,783,424	-	372,783,424
41	Generators	344	57,086,500	5	-	-	57,086,505	(10,369,393)	46,717,112
42	Accessory Electric Equipment	345	32,822,716	74,483	(32,340)	-	32,864,859	-	32,864,859
43	Misc Power Plant Equipment	346	6,889,163	149,270	(64,392)	-	6,974,041	-	6,974,041
44	Subtotal Other Production		540,536,298	7,257,156	(266,245)	-	547,527,209	(10,369,393)	537,157,816
45	Asset Retirement Costs	347	255,881	-	-	-	255,881	-	255,881
46	Total Other Production		540,792,179	7,257,156	(266,245)	-	547,783,090	(10,369,393)	537,413,697
<u>Transmission Plant</u>									
47	Land and Land Rights	350	38,007,359	3,154,116	-	-	41,161,475	-	41,161,475
48	Structures and Improvements	352	12,463,442	99,797	-	-	12,563,239	-	12,563,239
49	Station Equipment	353	188,643,567	3,953,460	-	-	192,597,027	-	192,597,027
50	Towers and Fixtures	354	30,170,784	(265,871)	-	-	29,904,913	-	29,904,913
51	Poles and Fixtures	355	163,484,533	14,903,606	(124,983)	-	178,263,156	-	178,263,156
52	O.H. Conductors & Devices	356	98,265,754	396,140	(78,532)	-	98,583,362	-	98,583,362
53	Roads and Trails	359	3,573,352	127,372	-	-	3,700,724	-	3,700,724
54	Other Plant In Service Adjustments	N/A	-	-	-	-	-	(1,490,572) (A)	(1,490,572)
55	Total Transmission Plant		534,608,791	22,368,620	(203,515)	-	556,773,896	(1,490,572)	555,283,324
<u>Distribution Plant</u>									
56	Land and Land Rights	360	9,632,294	808,303	(9,642)	-	10,430,955	(213,306)	10,217,649
57	Structures and Improvements	361	21,788,556	5,460,133	-	400,937	27,649,626	-	27,649,626
58	Station Equipment	362	287,622,778	13,649,434	(232,445)	(400,937)	300,638,830	-	300,638,830
59	Poles, Towers & Fixtures	364	184,217,223	10,737,509	(835,902)	-	194,118,830	-	194,118,830
60	O.H. Conductors & Devices	365	117,036,297	12,271,758	(655,083)	-	128,652,972	-	128,652,972
61	Underground Conduits	366	141,830,299	6,182,826	(4)	-	148,013,121	-	148,013,121
62	U.G. Conductors & Devices	367	166,797,044	10,431,646	(1,132,530)	-	176,096,160	-	176,096,160
63	Line Transformers	368	283,608,900	15,373,465	(1,470,847)	-	297,511,518	-	297,511,518
64	Services	369	56,297,452	2,978,851	-	-	59,276,303	-	59,276,303
65	Meters	370	61,010,255	4,377,124	-	-	65,387,379	-	65,387,379
66	Install. on Customer Prem	371	14,098,580	513,456	(142,063)	-	14,469,973	-	14,469,973
67	Street Lights	373	11,751,007	430,494	(61,712)	-	12,119,789	-	12,119,789
68	Other Plant In Service Adjustments	N/A	-	-	-	-	-	(6,560,746) (A)	(6,560,746)
69	Total Distribution Plant		1,355,690,685	83,214,999	(4,540,228)	-	1,434,365,456	(6,774,052)	1,427,591,404

SCHEDULE C-2  
PAGE 2 OF 3

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE C-2 DETAIL OF ORIGINAL COST OF UTILITY PLANT  
 SPONSOR LARRY J HANCOCK  
 PREPARER MARIANA GAMEZ  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-2  
 PAGE 3 OF 3

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No	FERC Account Number	Beginning Balance December 31, 2019	Additions	Retirements	Transfers	Ending Balance December 31, 2020	As Adjusted
Description						Adjustments	
<u>General Plant</u>							
70 Land and Land Rights	389	1,685,156	-	-	-	1,685,156	1,685,156
71 Structures and Improvements	390	114,512,107	2,149,387	-	-	116,661,494	116,661,494
72 Office Furniture and Equipment	391	31,278,129	2,796,901	(1,902,440)	-	32,172,590	32,172,590
73 Transportation Equipment	392	47,572,596	3,734,323	(136)	-	51,306,783	51,306,783
74 Stores Equipment	393	53,347	-	-	-	53,347	53,347
75 Tools, Shop and Garage Equipment	394	5,680,073	921,275	-	-	6,601,348	6,601,348
76 Laboratory Equipment	395	5,226,130	273,321	-	-	5,499,451	5,499,451
77 Power Operated Equipment	396	4,300,329	194,901	-	-	4,495,230	4,495,230
78 Communications Equipment	397	30,616,209	4,589,175	-	-	35,205,384	35,205,384
79 Miscellaneous Equipment	398	4,575,366	816,225	-	-	5,391,591	5,391,591
80 Other Plant In Service Adjustments	N/A	-	-	-	-	(1,029,706) (A)	(1,029,706)
81 Subtotal General Plant		245,499,442	15,475,508	(1,902,576)	-	259,072,374	258,042,668
82 Asset Retirement Costs	399	87,400	-	-	-	87,400	87,400
83 Total General Plant		245,586,842	15,475,508	(1,902,576)	-	259,159,774	258,130,068
84 Total Plant In-Service		5,330,350,396	207,129,186	(20,802,669)	-	5,516,676,913	4,690,486,076
85 Construction Work in Progress	107	157,850,999	265,440,787	-	(209,229,566)	214,062,220	(214,062,220) (B)
86 Total Original Cost of Plant		\$ 5,488,201,395	\$ 472,569,973	\$ (20,802,669)	\$ (209,229,566)	\$ 5,730,739,133	\$ (1,040,253,057)

(A) Refer to Schedule B-1, WP B-1, Adjustment No. 1 Some Nuclear, Production, Transmission, Distribution and General plant adjustments are not available by individual 300 account

(B) The Company is not requesting any CWIP in rate base in this filing Refer to Schedule B-1, WP/B-1, Adjustment No. 7

SCHEDULE C-2  
 PAGE 3 OF 3



EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3: MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR: LARRY J HANCOCK  
PREPARER: LARRY J HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-3  
PAGE 1 OF 9

Line No	(a) Description	(b) Account Number	(c) Jan 01 2020	(d) Feb 01 2020	(e) Mar 01 2020	(f) Apr 01 2020	(g) May 01 2020
Plant In Service		101 & 106					
<u>Intangible Plant</u>							
1	Miscellaneous Intangible Plant	303	\$ 114,289,639	\$ 114,570,847	\$ 114,813,373	\$ 114,883,930	\$ 115,019,509
2	Total Intangible Plant		114,289,639	114,570,847	114,813,373	114,883,930	115,019,509
<u>Steam Production</u>							
3	Land and Land Rights	310	282,846	282,846	282,846	282,846	282,846
4	Structures and Improvements	311	73,389,404	73,432,399	73,438,082	73,464,791	73,496,646
5	Boiler Plant Equipment	312	171,348,113	171,692,690	171,833,720	172,056,608	172,133,610
6	Engines/eng-driven generators	313	73,540,248	73,540,247	73,540,247	75,593,486	76,365,269
7	Turbo-Generator Units	314	152,464,616	152,645,837	153,999,064	155,096,684	155,132,382
8	Accessory Electric Equipment	315	42,117,043	42,117,044	42,492,509	42,606,598	42,645,626
9	Misc Power Plant Equipment	316	53,741,038	53,962,833	53,986,256	54,780,907	54,793,454
10	Other Plant In Service Adjustments	N/A	-	-	-	-	-
11	Asset Retirement costs-Steam	317	(248,487)	(248,487)	(248,487)	(248,487)	(248,487)
12	Total Steam Production		566,634,821	567,425,409	569,324,237	573,633,433	574,601,346
<u>Nuclear Production</u>							
13	Miscellaneous Intangible Plant	303	54,450,589	54,508,814	54,511,223	54,511,224	54,531,489
14	Land and Land Rights	320	2,347,714	2,347,714	2,347,714	2,347,714	2,347,714
15	Structures and Improvements	321	546,453,999	546,455,750	546,747,845	547,719,145	547,810,451
16	Reactor plant equipment	322	785,770,407	785,293,134	787,021,805	790,110,345	790,006,671
17	Turbogenerator units	323	270,743,083	269,467,800	269,594,971	269,604,128	269,261,666
18	Accessory electric equipment	324	183,586,652	183,548,512	183,548,559	183,511,252	183,510,764
19	Misc power plant equipment	325	137,743,997	137,778,679	138,588,154	138,623,443	138,669,012
20	Asset Retirement Costs - Nuclear	326	(38,768,493)	(38,768,493)	(38,768,493)	(38,768,493)	(38,768,493)
21	Land and Land Rights	350	10,645	10,644	10,644	10,644	10,644
22	Station Equipment	353	13,966,391	13,966,391	13,966,391	13,966,391	13,966,391
23	Towers and Fixtures	354	1,485,916	1,485,918	1,485,918	1,485,919	1,485,919
24	O H Conductors & Devices	356	258,414	258,414	258,414	258,413	258,414
25	Computer Equipment	391	770,507	770,507	770,507	770,507	770,507
26	Transportation Equipment	392	3,745,344	4,107,441	4,123,390	4,044,590	4,098,342
27	Stores Equipment	393	8,702	8,703	8,703	8,703	8,703
28	Tools Shop and Garage Equipment	394	1,184,131	1,184,132	1,371,856	1,386,663	1,389,127
29	Power Operated Equipment	396	4,732,768	4,732,769	4,791,768	4,791,768	4,791,768
30	Communications Equipment	397	4,247,104	4,263,271	4,271,263	4,271,263	4,255,334
31	Misc Equipment	398	9,566	9,568	9,568	9,567	9,564
32	Revaluation Adjustments	N/A	-	-	-	-	-
33	Total Nuclear Production		1,972,747,440	1,971,429,668	1,974,660,200	1,978,663,186	1,978,413,987

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3. MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR LARRY J. HANCOCK  
PREPARER LARRY J. HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-3  
PAGE 2 OF 9

Line No	(a) Description	(b) Account Number	(c) Jan 01 2020	(d) Feb 01 2020	(e) Mar 01 2020	(f) Apr 01 2020	(g) May 01 2020
<u>Other Production</u>							
34	Land and Land Rights	340	2,753,322	2,753,322	2,753,322	2,753,322	2,753,322
35	Structures and Improvements	341	44,035,546	44,036,204	44,279,720	44,297,516	44,381,666
36	Fuel Holders, Prod. & Access.	342	25,157,897	25,158,723	25,158,723	25,158,723	25,158,723
37	Prime Movers	343	371,791,154	371,860,624	372,054,334	372,253,889	372,214,459
38	Generators	344	57,086,500	57,086,506	57,086,506	57,086,506	57,086,506
39	Accessory Electric Equipment	345	32,822,716	32,822,868	32,822,869	32,822,869	32,822,869
40	Misc. Power Plant Equipment	346	6,889,163	6,889,162	6,889,162	6,889,162	6,931,043
41	Asset Retirement Costs-Other	347	255,881	255,881	255,881	255,881	255,881
42	Total Other Production		540,792,179	540,863,290	541,300,517	541,517,868	541,604,469
<u>Transmission Plant</u>							
43	Land and Land Rights	350	38,007,358	40,522,339	40,850,181	40,873,705	40,910,680
44	Structures and Improvements	352	12,463,442	12,475,088	12,391,854	12,407,516	12,409,703
45	Station Equipment	353	188,643,567	188,499,126	188,412,870	188,686,527	188,716,029
46	Towers and Fixtures	354	30,170,784	30,137,244	29,904,912	29,904,912	29,904,912
47	Poles and Fixtures	355	163,484,533	163,844,800	172,903,647	172,277,947	172,173,842
48	O H Conductors & Devices	356	98,265,754	96,291,786	96,332,007	97,544,445	97,544,444
49	Roads and Trails	359	3,573,352	3,573,866	3,577,191	3,585,592	3,600,056
50	Other Plant in Service Adjustments	N/A	-	-	-	-	-
51	Total Transmission Plant		534,608,790	535,344,249	544,372,662	545,280,644	545,259,666
<u>Distribution Plant</u>							
52	Land and Land Rights	360	9,632,294	9,638,642	9,638,642	9,638,642	9,638,642
53	Structures and Improvements	361	21,788,556	21,764,229	21,775,399	21,756,027	22,971,454
54	Station Equipment	362	287,622,778	288,034,281	288,195,744	288,377,604	287,442,367
55	Poles, Towers & Fixtures	364	184,217,223	184,751,205	185,331,473	186,720,011	187,061,998
56	O H Conductors & Devices	365	117,036,297	117,768,388	118,227,174	119,183,211	119,820,216
57	Underground Conduits	366	141,830,299	142,413,462	143,109,359	143,227,054	143,528,173
58	U G Conductors & Devices	367	166,797,044	167,211,303	167,678,646	168,495,230	168,613,754
59	Line Transformers	368	283,608,900	284,179,670	285,014,892	286,310,168	286,592,226
60	Services	369	56,297,452	56,601,188	56,875,720	57,117,556	57,335,806
61	Meters	370	61,010,255	61,107,409	61,340,313	61,514,197	62,328,371
62	Install. on Customer Prem	371	14,098,580	14,134,022	14,201,159	14,279,274	14,288,990
63	Street Lights	373	11,751,007	11,794,460	11,847,616	11,878,386	11,921,416
64	Other Plant in Service Adjustments	N/A	-	-	-	-	-
65	Total Distribution Plant		1,355,690,685	1,359,398,259	1,363,236,137	1,368,497,360	1,371,543,413

Amounts may not add or tie to other schedules due to rounding

SCHEDULE C-3  
PAGE 2 OF 9

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3. MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR: LARRY J. HANCOCK  
PREPARER: LARRY J. HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-3  
PAGE 3 OF 9

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line		Account	Jan 01	Feb 01	Mar 01	Apr 01	May 01
No.	Description	Number	2020	2020	2020	2020	2020
	<u>General Plant</u>						
66	Land and Land Rights	389	1,685,156	1,685,156	1,685,156	1,685,156	1,685,156
67	Structures and Improvements	390	114,512,107	115,038,833	115,085,136	115,209,261	115,278,845
68	Office Furniture and Equipment	391	31,278,126	31,935,479	32,028,322	32,103,351	32,159,255
69	Transportation Equipment	392	47,572,598	47,560,208	47,779,684	47,779,685	47,779,685
70	Stores Equipment	393	53,348	53,347	53,347	53,347	53,348
71	Tools, Shop and Garage Equipment	394	5,680,074	5,681,566	5,705,176	5,715,693	5,746,737
72	Laboratory Equipment	395	5,226,130	5,228,718	5,265,969	5,376,718	5,377,587
73	Power Operated Equipment	396	4,300,330	4,329,524	4,332,843	4,400,662	4,406,534
74	Communications Equipment	397	30,616,208	30,519,536	30,846,290	30,801,078	30,801,078
75	Miscellaneous Equipment	398	4,575,362	4,575,452	4,575,511	4,575,512	4,576,957
76	Asset Retirement General	399	87,400	87,400	87,400	87,400	87,400
77	Other Plant In Service Adjustments	N/A	-	-	-	-	-
78	Total General Plant		245,586,842	246,695,219	247,444,834	247,787,863	247,952,582
79	Total Plant In-service		\$ 5,330,350,396	\$ 5,335,726,941	\$ 5,355,151,960	\$ 5,370,264,284	\$ 5,374,394,972
80	Construction Work in Progress	107	157,850,999	160,572,951	154,679,496	164,527,892	176,059,595
81	Total Original Cost of Plant		\$ 5,488,201,395	\$ 5,496,299,892	\$ 5,509,831,456	\$ 5,534,792,176	\$ 5,550,454,567

Amounts may not add or tie to other schedules due to rounding

SCHEDULE C-3  
PAGE 3 OF 9

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3 MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR: LARRY J. HANCOCK  
PREPARER: LARRY J. HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-3  
PAGE 4 OF 9

Line No	(a) Description	(b) Account Number	(c) Jun 01 2020	(d) Jul 01 2020	(e) Aug 01 2020	(f) Sep 01 2020	(g) Oct 01 2020
	Plant In Service	101 & 106					
	<u>Intangible Plant</u>						
1	Miscellaneous Intangible Plant	303	\$ 115,209,083	\$ 115,361,064	\$ 120,987,932	\$ 121,631,471	\$ 117,859,142
2	Total Intangible Plant		115,209,083	115,361,064	120,987,932	121,631,471	117,859,142
	<u>Steam Production</u>						
3	Land and Land Rights	310	282,846	282,846	282,846	282,846	282,846
4	Structures and Improvements	311	73,583,599	73,733,224	74,158,830	74,253,627	74,492,093
5	Boiler Plant Equipment	312	172,383,183	174,335,049	174,064,190	174,401,778	174,410,000
6	Engines/eng-driven generators	313	79,494,989	81,969,057	81,973,260	81,973,261	82,565,380
7	Turbo-Generator Units	314	156,715,502	157,964,793	156,839,635	156,853,709	156,913,220
8	Accessory Electric Equipment	315	42,715,766	42,717,145	40,525,690	40,526,189	40,526,189
9	Misc Power Plant Equipment	316	54,995,083	55,047,888	54,991,003	54,996,081	55,035,114
10	Other Plant In Service Adjustments	N/A	-	-	-	-	-
11	Asset Retirement costs-Steam	317	(248,487)	(248,487)	(248,487)	(248,487)	(248,487)
12	Total Steam Production		579,922,481	585,801,515	582,586,967	583,039,004	583,976,355
	<u>Nuclear Production</u>						
13	Miscellaneous Intangible Plant	303	54,531,489	54,531,489	54,676,949	54,732,322	57,102,753
14	Land and Land Rights	320	2,347,713	2,347,713	2,347,714	2,347,714	2,347,714
15	Structures and Improvements	321	548,176,515	548,140,579	549,455,927	549,454,977	549,775,676
16	Reactor plant equipment	322	789,392,222	792,591,791	792,718,362	792,408,258	793,004,800
17	Turbogenerator units	323	269,268,878	269,237,241	269,037,569	268,949,094	269,646,042
18	Accessory electric equipment	324	183,516,121	183,585,418	183,549,241	183,549,241	184,106,169
19	Misc power plant equipment	325	138,706,933	138,710,988	140,799,486	141,879,061	141,879,298
20	Asset Retirement Costs - Nuclear	326	(38,768,493)	(39,726,967)	(39,726,967)	(39,726,967)	(39,726,967)
21	Land and Land Rights	350	10,644	10,644	10,644	10,644	10,644
22	Station Equipment	353	13,966,391	13,966,390	13,966,391	13,966,391	13,966,391
23	Towers and Fixtures	354	1,485,918	1,485,919	1,485,918	1,485,918	1,485,918
24	O H Conductors & Devices	356	258,414	258,413	258,414	258,414	258,414
25	Computer Equipment	391	770,507	770,507	921,973	921,973	923,686
26	Transportation Equipment	392	4,098,342	4,098,342	4,098,341	4,125,186	4,054,217
27	Stores Equipment	393	8,703	8,703	8,703	8,702	8,703
28	Tools Shop and Garage Equipment	394	1,393,578	1,393,578	1,402,488	1,402,488	1,402,488
29	Power Operated Equipment	396	4,791,768	4,791,768	4,791,768	4,791,768	4,791,766
30	Communications Equipment	397	4,255,334	4,255,334	4,028,561	4,028,561	3,976,504
31	Misc Equipment	398	9,584	14,538	14,538	14,538	14,540
32	Revaluation Adjustments	N/A	-	-	-	-	-
33	Total Nuclear Production		1,978,220,541	1,980,472,388	1,983,846,020	1,984,608,283	1,989,028,756

Amounts may not add or tie to other schedules due to rounding

SCHEDULE C-3  
PAGE 4 OF 9

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3: MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR LARRY J HANCOCK  
PREPARER: LARRY J HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-3  
PAGE 5 OF 9

Line No	(a) Description	(b) Account Number	(c) Jun 01 2020	(d) Jul 01 2020	(e) Aug 01 2020	(f) Sep 01 2020	(g) Oct 01 2020
<u>Other Production</u>							
34	Land and Land Rights	340	2,753,322	2,753,322	2,753,322	2,753,322	2,753,322
35	Structures and Improvements	341	44,381,667	44,381,667	44,381,666	49,267,563	49,296,164
36	Fuel Holders, Prod & Access	342	25,158,723	25,158,723	25,158,723	25,216,296	25,216,296
37	Prime Movers	343	372,256,582	372,554,530	372,661,590	372,661,605	372,728,825
38	Generators	344	57,086,506	57,086,506	57,086,506	57,086,506	57,086,506
39	Accessory Electric Equipment	345	32,822,869	32,861,067	32,828,728	32,828,728	32,828,728
40	Misc Power Plant Equipment	346	6,931,043	6,931,043	6,931,043	6,943,049	6,943,119
41	Asset Retirement Costs-Other	347	255,881	255,881	255,881	255,881	255,881
42	Total Other Production		541,646,593	541,982,739	542,057,459	547,012,950	547,108,841
<u>Transmission Plant</u>							
43	Land and Land Rights	350	40,974,535	41,091,377	41,108,946	41,120,659	41,124,381
44	Structures and Improvements	352	12,490,086	12,454,954	12,472,383	12,472,626	12,463,558
45	Station Equipment	353	189,692,543	189,771,507	190,609,666	190,751,649	191,021,283
46	Towers and Fixtures	354	29,904,913	29,904,912	29,904,913	29,904,913	29,904,913
47	Poles and Fixtures	355	172,799,464	173,228,757	173,417,325	174,246,906	174,551,824
48	O H Conductors & Devices	356	97,663,677	97,628,316	97,625,017	97,683,606	97,683,606
49	Roads and Trails	359	3,626,574	3,657,935	3,692,216	3,705,267	3,689,160
50	Other Plant In Service Adjustments	N/A	-	-	-	-	-
51	Total Transmission Plant		547,151,792	547,737,758	548,830,466	549,885,626	550,438,725
<u>Distribution Plant</u>							
52	Land and Land Rights	360	10,528,499	10,528,544	10,508,485	10,518,342	10,518,342
53	Structures and Improvements	361	25,918,214	25,934,149	26,222,487	26,191,163	26,196,781
54	Station Equipment	362	298,302,612	298,376,327	298,514,789	298,677,782	300,440,147
55	Poles, Towers & Fixtures	364	188,526,885	188,976,946	189,636,930	190,179,497	190,905,711
56	O H Conductors & Devices	365	122,429,060	123,302,370	124,088,758	124,910,498	126,090,178
57	Underground Conduits	366	144,786,387	145,021,275	146,016,789	145,631,167	146,636,322
58	U G Conductors & Devices	367	169,946,574	171,546,038	172,054,046	172,741,861	174,247,676
59	Line Transformers	368	288,097,919	288,861,653	289,676,456	291,116,644	292,751,240
60	Services	369	57,516,271	57,769,917	58,069,561	58,310,601	58,557,634
61	Meters	370	62,610,636	63,083,196	63,700,828	64,131,864	65,014,980
62	Install on Customer Prem	371	14,336,290	14,325,319	14,375,746	14,380,614	14,393,789
63	Street Lights	373	11,959,180	11,977,342	12,015,658	12,021,417	12,042,491
64	Other Plant In Service Adjustments	N/A	-	-	-	-	-
65	Total Distribution Plant		1,394,958,527	1,399,703,076	1,404,880,533	1,408,811,450	1,417,795,291

Amounts may not add or tie to other schedules due to rounding

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EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3 MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR LARRY J. HANCOCK  
PREPARER LARRY J. HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-3  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line		Account	Jun 01	Jul 01	Aug 01	Sep 01	Oct 01
No	Description	Number	2020	2020	2020	2020	2020
	<u>General Plant</u>						
66	Land and Land Rights	389	1,685,156	1,685,156	1,685,156	1,685,156	1,685,156
67	Structures and Improvements	390	115,284,824	115,297,222	115,653,584	115,730,633	116,014,182
68	Office Furniture and Equipment	391	32,210,932	32,875,964	33,298,287	33,325,637	33,705,999
69	Transportation Equipment	392	47,779,684	47,779,684	47,779,685	47,779,550	47,779,550
70	Stores Equipment	393	53,347	53,347	53,348	53,348	53,347
71	Tools, Shop and Garage Equipment	394	5,790,061	5,845,606	5,903,056	5,925,492	6,570,422
72	Laboratory Equipment	395	5,377,586	5,399,677	5,403,373	5,412,929	5,440,275
73	Power Operated Equipment	396	4,410,812	4,410,813	4,410,812	4,445,131	4,471,015
74	Communications Equipment	397	30,801,078	30,804,894	30,956,336	34,813,581	34,902,430
75	Miscellaneous Equipment	398	4,576,961	5,314,063	5,314,537	5,314,537	5,334,537
76	Asset Retirement General	399	87,400	87,400	87,400	87,400	87,400
77	Other Plant In Service Adjustments	N/A	-	-	-	-	-
78	Total General Plant		248,057,841	249,553,826	250,545,574	254,573,394	256,044,313
79	Total Plant In-service		\$ 5,405,166,858	\$ 5,420,612,366	\$ 5,433,734,951	\$ 5,449,562,178	\$ 5,462,251,424
80	Construction Work in Progress	107	162,887,539	169,600,662	164,154,135	167,334,099	189,835,318
81	Total Original Cost of Plant		\$ 5,568,054,397	\$ 5,590,213,028	\$ 5,597,889,086	\$ 5,616,896,277	\$ 5,652,086,741

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EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3 MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR LARRY J HANCOCK  
PREPARER LARRY J HANCOCK  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Line No	(a) Description	(b) Account Number	(c) Nov 01 2020	(d) Dec 01 2020	(e) Dec 31 2020	(f) Adjustments (A)	(g) Balance As Adjusted
	Plant In Service	101 & 106					
	<u>Intangible Plant</u>						
1	Miscellaneous Intangible Plant	303	\$ 118,120,006	\$ 118,516,096	\$ 119,569,373	\$ (541,859)	\$ 119,027,514
2	Total Intangible Plant		118,120,006	118,516,096	119,569,373	(541,859)	119,027,514
	<u>Steam Production</u>						
3	Land and Land Rights	310	282,846	282,846	282,846	-	282,846
4	Structures and Improvements	311	74,517,987	74,549,833	75,139,521	(1,290,817)	73,848,704
5	Boiler Plant Equipment	312	174,468,537	174,497,274	172,618,091	(2,973,035)	169,645,056
6	Engines/eng-driven generators	313	82,565,380	89,608,249	90,025,816	-	90,025,816
7	Turbo-Generator Units	314	156,960,640	156,960,640	157,095,000	(3,559,999)	153,535,001
8	Accessory Electric Equipment	315	40,526,189	40,526,189	40,479,216	(784,256)	39,694,960
9	Misc. Power Plant Equipment	316	55,150,508	55,242,628	55,254,021	(1,489,365)	53,764,656
10	Other Plant In Service Adjustments	N/A	-	-	-	(450,958)	-
11	Asset Retirement costs-Steam	317	(248,487)	(248,487)	(248,487)	-	(248,487)
12	Total Steam Production		584,223,600	591,419,172	590,646,024	(10,548,430) (A)	580,097,594
	<u>Nuclear Production</u>						
13	Miscellaneous Intangible Plant	303	57,104,489	57,106,307	57,108,056	-	57,108,056
14	Land and Land Rights	320	2,358,303	2,360,085	2,360,085	-	2,360,085
15	Structures and Improvements	321	550,086,631	551,435,297	552,692,716	-	552,692,716
16	Reactor plant equipment	322	794,196,697	795,531,809	807,730,768	-	807,730,768
17	Turbogenerator units	323	268,331,252	268,334,068	268,500,872	-	268,500,872
18	Accessory electric equipment	324	183,408,718	183,408,642	183,408,644	-	183,408,644
19	Misc. power plant equipment	325	145,002,132	145,026,787	145,121,605	-	145,121,605
20	Asset Retirement Costs - Nuclear	326	(39,726,967)	(39,726,967)	(39,726,967)	39,726,967	-
21	Land and Land Rights	350	10,644	10,644	10,644	-	10,644
22	Station Equipment	353	13,966,391	13,966,391	13,966,391	-	13,966,391
23	Towers and Fixtures	354	1,485,918	1,485,918	1,485,918	-	1,485,918
24	O.H Conductors & Devices	356	258,414	258,414	258,414	-	258,414
25	Computer Equipment	391	923,686	923,686	923,686	-	923,686
26	Transportation Equipment	392	4,058,623	4,058,609	4,058,610	-	4,058,610
27	Stores Equipment	393	8,703	8,703	8,703	-	8,703
28	Tools Shop and Garage Equipment	394	1,403,645	1,403,645	1,430,302	-	1,430,302
29	Power Operated Equipment	396	4,791,768	4,791,768	4,791,768	-	4,791,768
30	Communications Equipment	397	3,976,504	4,234,548	4,234,548	-	4,234,548
31	Misc Equipment	398	14,538	14,538	14,537	-	14,537
32	Revaluation Adjustments	N/A	-	-	-	(835,163,792)	(835,163,792)
33	Total Nuclear Production		1,991,660,089	1,994,632,892	2,008,379,300	(795,436,825) (A)	1,212,942,475

Amounts may not add or tie to other schedules due to rounding

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EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3 MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR LARRY J HANCOCK  
PREPARER LARRY J HANCOCK  
FOR THE TEST YEAR ENDED

SCHEDULE C-3  
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Line No	(a) Description	(b) Account Number	(c) Nov 01 2020	(d) Dec 01 2020	(e) Dec 31 2020	(f) Adjustments	(g) Balance As Adjusted
<u>Other Production</u>							
34	Land and Land Rights	340	2,753,322	2,753,322	2,753,322	-	2,753,322
35	Structures and Improvements	341	49,449,641	49,473,380	49,848,762	-	49,848,762
36	Fuel Holders, Prod & Access	342	25,216,297	25,216,296	25,216,296	-	25,216,296
37	Prime Movers	343	372,868,434	372,882,880	372,783,424	-	372,783,424
38	Generators	344	57,086,506	57,086,506	57,086,505	(10,369,393)	46,717,112
39	Accessory Electric Equipment	345	32,864,860	32,864,860	32,864,859	-	32,864,859
40	Misc. Power Plant Equipment	346	7,099,873	7,099,931	6,974,041	-	6,974,041
41	Asset Retirement Costs-Other	347	255,881	255,881	255,881	-	255,881
42	Total Other Production		547,594,813	547,633,055	547,783,090	(10,369,393)	537,413,697
<u>Transmission Plant</u>							
43	Land and Land Rights	350	41,130,763	41,135,626	41,161,475	-	41,161,475
44	Structures and Improvements	352	12,464,018	12,464,679	12,563,239	-	12,563,239
45	Station Equipment	353	191,135,681	191,355,190	192,597,027	-	192,597,027
46	Towers and Fixtures	354	29,904,913	29,904,913	29,904,913	-	29,904,913
47	Poles and Fixtures	355	175,393,594	175,430,867	178,263,156	-	178,263,156
48	O.H. Conductors & Devices	356	97,664,412	97,664,412	98,583,362	-	98,583,362
49	Roads and Trails	359	3,684,651	3,685,040	3,700,724	-	3,700,724
50	Other Plant In Service Adjustments	N/A	-	-	-	(1,490,572)	(1,490,572)
51	Total Transmission Plant		551,378,032	551,640,727	556,773,896	(1,490,572) (A)	555,283,324
<u>Distribution Plant</u>							
52	Land and Land Rights	360	10,556,240	10,562,323	10,430,955	(213,306)	10,217,649
53	Structures and Improvements	361	26,199,517	26,203,132	27,649,626	-	27,649,626
54	Station Equipment	362	300,634,257	301,145,481	300,638,830	-	300,638,830
55	Poles, Towers & Fixtures	364	191,467,706	193,067,085	194,118,830	-	194,118,830
56	O.H. Conductors & Devices	365	127,114,333	127,394,302	128,652,972	-	128,652,972
57	Underground Conduits	366	147,043,091	147,350,420	148,013,121	-	148,013,121
58	U G Conductors & Devices	367	174,807,619	175,118,897	176,096,160	-	176,096,160
59	Line Transformers	368	293,642,404	296,310,687	297,511,518	-	297,511,518
60	Services	369	58,815,726	59,067,271	59,276,303	-	59,276,303
61	Meters	370	65,134,941	65,274,737	65,387,379	-	65,387,379
62	Install on Customer Prem	371	14,402,022	14,413,566	14,469,973	-	14,469,973
63	Street Lights	373	12,079,237	12,101,561	12,119,789	-	12,119,789
64	Other Plant In Service Adjustments	N/A	-	-	-	(6,560,746)	(6,560,746)
65	Total Distribution Plant		1,421,897,093	1,428,009,462	1,434,365,456	(6,774,052) (A)	1,427,591,404

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EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-3 MONTHLY DETAIL OF UTILITY PLANT IN SERVICE  
SPONSOR LARRY J. HANCOCK  
PREPARER LARRY J. HANCOCK  
FOR THE TEST YEAR ENDED

SCHEDULE C-3  
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description	Account Number	Nov 01 2020	Dec 01 2020	Dec 31 2020	Adjustments	Balance As Adjusted
<u>General Plant</u>							
66	Land and Land Rights	389	1,685,156	1,685,156	1,685,156	-	1,685,156
67	Structures and Improvements	390	116,220,715	116,389,484	116,661,494	-	116,661,494
68	Office Furniture and Equipment	391	33,853,643	34,032,298	32,172,590	-	32,172,590
69	Transportation Equipment	392	49,268,338	49,268,338	51,306,783	-	51,306,783
70	Stores Equipment	393	53,347	53,347	53,347	-	53,347
71	Tools, Shop and Garage Equipment	394	6,508,559	6,550,365	6,601,348	-	6,601,348
72	Laboratory Equipment	395	5,445,434	5,493,601	5,499,451	-	5,499,451
73	Power Operated Equipment	396	4,471,013	4,489,635	4,495,230	-	4,495,230
74	Communications Equipment	397	34,971,219	35,092,842	35,205,384	-	35,205,384
75	Miscellaneous Equipment	398	5,350,347	5,362,159	5,391,591	-	5,391,591
76	Asset Retirement General	399	87,400	87,400	87,400	-	87,400
77	Other Plant In Service Adjustments	N/A	-	-	-	(1,029,706)	(1,029,706)
78	Total General Plant		257,915,171	258,504,625	259,159,774	(1,029,706) (A)	258,130,068
79	Total Plant In-service		<u>\$ 5,472,788,804</u>	<u>\$ 5,490,356,029</u>	<u>\$ 5,516,676,913</u>	<u>\$ (826,190,837)</u>	<u>\$ 4,690,486,076</u>
80	Construction Work in Progress	107	193,836,752	203,601,713	214,062,220	(214,062,220) (B)	-
81	Total Original Cost of Plant		<u>\$ 5,666,625,556</u>	<u>\$ 5,693,957,742</u>	<u>\$ 5,730,739,133</u>	<u>\$ (1,040,253,057)</u>	<u>\$ 4,690,486,076</u>

(A) Refer to Schedule B-1 WP B-1, Adjustment No. 1 Some Nuclear, Transmission, Distribution and General adjustments are not available by individual 300 account

(B) The Company is not requesting any CWIP in rate base in this filing Refer to Schedule B-1, WP/B-1, Adjustment No. 7

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SCHEDULE C-3  
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LINE NO	DESCRIPTION	PROJECT # (1)	TOTAL ESTIMATED INSTALLED COST (2)	ESTIMATED AFUDC (2)	CUMULATIVE NON-AFUDC EXPENDITURES AS OF TEST YEAR END	CUMULATIVE AFUDC AS OF TEST YEAR END	CUMULATIVE EXPENDITURES AS OF TEST YEAR END	ESTIMATED COMPLETION DATE (5)
<b>PRODUCTION</b>								
1	PALO VERDE UNIT 1 CAPITAL IMPROVEMENTS	GP009			4,278,708	431,487	4,710,195	BLANKET
2	PALO VERDE UNIT 2 CAPITAL IMPROVEMENTS	GP009			2,981,789	493,309	3,475,098	BLANKET
3	PALO VERDE UNIT 3 CAPITAL IMPROVEMENTS	GP009			8,249,398	481,110	8,730,508	BLANKET
4	PALO VERDE COMMON FACILITIES CAP IMPRV	GP009			15,073,204	2,045,512	17,118,716	BLANKET
5	PALO VERDE WATER RECLAMATION FACILITY	GP009			5,689,064	275,204	5,964,268	BLANKET
6	TOTAL PALO VERDE	GP009	39,338,677	(4) 2,479,015	(4) 36,272,163	3,726,622	39,998,785	BLANKET
7	NEWMAN CAPITAL BLANKET	GN003	906,524	(4) 61,045	(4) 2,138,866	55,017	2,193,883	BLANKET
8	NEWMAN U4 STEAM INSTRUMENTATION UPGRADE	GN186	3,099,699	96,455	3,003,244	96,455	3,099,699	2021
9	NEWMAN U4 GT1 INSTRUMENTATION UPGRADES	GN185	2,700,251	92,327	2,607,924	92,327	2,700,251	2021
10	NEWMAN U4 GT2 INSTRUMENTATION UPGRADES	GN184	2,644,951	84,107	2,560,844	84,107	2,644,951	2021
11	NEWMAN U5 GT4 WET COMPRESSION UPGRADE	GN140	1,607,166	63,512	1,543,654	63,512	1,607,166	2021
12	NEWMAN U3 BOILER PARTS REPLCMNTS	GN207	2,484,902	39,737	610,534	4,210	614,744	2021
13	NEWMAN UNIT 6 - INITIAL CONSTRUCTION	GN208	152,152,650	15,318,434	23,576,825	489,536	24,066,361	2023
14	NEWMAN U3 BOILER ECONOMIZER SECTION REP	GN258	1,311,094	14,587	602,337	5,507	607,844	2021
15	NEWMAN U4 HALON FIRE SYSTEM UPGRADE	GN220	591,235	11,429	579,806	11,429	591,235	2020
16	NEWMAN U3 BOILER REHEAT SECTION REPLACE	GN257	1,061,326	13,087	354,070	4,001	358,071	2021
17	NEWMAN U4 NEW VACUUM PUMP SYSTEM	GN147	468,135	21,026	291,485	7,843	299,328	2021
18	NEWMAN U4 SOFT STARTERS TO VFD UPGRADE	GN216	134,677	5,808	128,869	5,808	134,677	2021
19	TOTAL NEWMAN		169,162,610	15,821,554	37,998,258	919,752	38,918,010	
20	MONTANA UNIT 1 CAPITAL IMPROVEMENTS	GM002			0	0	0	BLANKET
21	MONTANA UNIT 2 CAPITAL IMPROVEMENTS	GM002			0	0	0	BLANKET
22	MONTANA UNIT 3 CAPITAL IMPROVEMENTS	GM002			99,944	221	100,165	BLANKET
23	MONTANA COMMON CAPITAL IMPROVEMENTS	GM002			351,811	3,121	354,932	BLANKET
24	TOTAL MONTANA BLANKET	GM002	1,268,723	(4) 95,996	(4) 451,755	3,342	455,097	BLANKET
25	MONTANA BLACK START SYSTEM IMPLEMENTATION	GM105	2,491,658	49,448	2,442,210	49,448	2,491,658	2022
26	MONTANA UNIT 3 PARTIAL HOT SECTION REPLACEMENT	GM128	2,694,051	24,870	2,669,181	24,870	2,694,051	2021
27	MONTANA CAPITAL SPARES	GM116	678,439	61,279	105,108	1,761	106,869	2021
28	TOTAL MONTANA		7,132,871	231,593	5,668,254	79,421	5,747,675	
29	RIO GRANDE - UNIT 8 CAPITAL IMPROVEMENTS	GR014			85,808	4,623	90,431	BLANKET
30	RIO GRANDE - UNIT 9 CAPITAL IMPROVEMENTS	GR014			55,748	361	56,109	BLANKET
31	RIO GRANDE - COMMON CAPITAL IMPROVEMENTS	GR014			120,434	294	120,728	BLANKET
32	TOTAL RIO GRANDE CAPITAL IMPROVEMENTS	GR014	633,404	(4) 5,362	(4) 261,990	5,278	267,268	BLANKET
33	RIO GRANDE WELL #2 RELOCATION	GR172	250,472	2,076	248,396	2,076	250,472	2021
34	RIO GRANDE UNIT 8 DRUM LEVEL UPGRADE	GR169	325,960	6,279	128,216	2,234	130,450	2021
35	RIO GRANDE 480V & 2300V SYSTEM UPGRADE	GR139	129,228	15,102	114,126	15,102	129,228	2021
36	TOTAL RIO GRANDE CAPITAL IMPROVEMENTS		1,339,064	28,819	752,728	24,690	777,418	
37	COPPER CAPITAL IMPROVEMENT BLANKET	GC003	179,934	9,611	167,594	1,070	168,664	BLANKET
38	COPPER HOT GAS PATH OUTAGE IMPROVEMENTS	GC107	9,492,566	161,217	9,331,349	161,217	9,492,566	2021
39	COPPER CAPITAL SPARE PARTS	GC108	7,500,310	137,344	7,362,966	137,344	7,500,310	2021
40	COPPER GENERATOR STATOR REPLACEMENT	GC113	896,951	3,910	893,041	3,910	896,951	2021
41	COPPER SILENCER SECTION REPLACEMENT	GC114	219,876	729	219,147	729	219,876	2021
42	TOTAL COPPER STATION CAPITAL IMPROVEMENTS		18,289,637	312,811	17,974,097	304,270	18,278,367	
43	NMSU SOLAR PLUS STORAGE PROJECT	GS123	4,069,734	68,306	1,801,631	5,722	1,807,353	2021
44	TOTAL RENEWABLE SOLAR		4,069,734	68,306	1,801,631	5,722	1,807,353	
45	TOTAL PRODUCTION		239,332,593	18,942,098	100,467,131	5,060,477	105,527,608	

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
LINE NO	DESCRIPTION	PROJECT # (1)	TOTAL ESTIMATED INSTALLED COST (2)	ESTIMATED AFUDC (2)	CUMULATIVE NON-AFUDC EXPENDITURES AS OF TEST YEAR END	CUMULATIVE AFUDC AS OF TEST YEAR END	CUMULATIVE EXPENDITURES AS OF TEST YEAR END	ESTIMATED COMPLETION DATE (5)
<b>TRANSMISSION</b>								
46	RIO GRANDE - SUNSET 115KV LINE	TL101	21,161,388	2,830,440	6,998,768	1,118,167	8,116,935	2024
47	AFTON NORTH TO AIRPORT 115KV LINE	TL178	18,813,307	2,486,670	2,865,878	726,581	3,392,459	2024
48	TEXAS DEPT OF TRNSPRTN PHASE 2 LOOP 375 CROSSING UPGRADE	TL283	229,413	129,225	3,126,533	103,178	3,229,711	2021
49	TEXAS DEPT OF TRNSPRTN PHASE 1 LOOP 375 CROSSING UPGRADE	TL282	110,653	96,077	2,814,192	72,476	2,886,668	2021
50	AFTON NORTH SUBSTATION	TH171	17,503,559	1,914,380	1,955,523	209,363	2,164,886	2020
51	JORNADA - MOONGATE LINE CONSTRUCTION	TL119	8,215,493	354,891	1,729,830	138,913	1,868,743	2021
52	SPARKS-WRANGLER LINE REBUILD	TL106	3,155,660	92,749	1,319,471	57,490	1,376,961	2021
53	PICANTE TRANSMISSION SUBSTATION REACTOR ADDITION	TS125	3,672,174	107,886	1,176,123	87,073	1,263,196	2022
54	VADO TRANSMISSION SUBSTATION CONSTRUCTION	TS139	9,633,801	137,023	837,078	0	837,078	2024
55	FT BLISS SUBSTATION 30 MVAR CAPACITOR ADDITION	TS113	894,073	89,144	601,949	59,449	661,398	2021
56	HIDALGO SUBSTATION CIRCUIT BREAKER REPLACEMENT	TS135	493,790	3,058	517,283	1,225	518,508	2021
57	NEWMAN UNIT 6 SUBSTATION ADDITION	TS148	7,290,868	187,669	329,362	5,964	335,326	2022
58	NEWMAN 345KV SYNCHRONIZED BREAKER	TS157	410,458	9,166	274,072	1,929	276,001	2021
59	TRIUMPH SUBSTATION TRANS LINE TAP	TL277	503,588	6,144	268,032	4,233	272,265	2021
60	CAIENTE AUTO TRANSFORMER & CIRCUIT BREAKER REPLACEMENTS	TS149	4,062,112	120,464	258,281	9,933	268,214	2023
61	MACHO SPRINGS CIRCUIT BREAKER REPLACEMENT	TS143	426,501	1,712	243,873	873	244,746	2020
62	VARIOUS SUBSTATION CAPITAL IMPROVEMENTS	TS063	171,898	2,870	199,990	9,287	209,277	BLANKET
63	TRANSMISSION ROW RENEWALS & ACQUISITIONS	TT080	89,320	0	209,226	0	209,226	BLANKET
64	NEW APOLLO TO COX 115KV LINE CONSTRUCTION	TL241	3,811,533	33,672	206,368	70	206,438	2020
65	PINE SUBSTATION CONSTRUCTION	TS120	9,661,990	135,636	201,169	0	201,169	2024
66	NEWMAN GROUND GRID ADDITION	TS155	163,307	4,875	158,432	4,875	163,307	2020
67	RELAY UPGRADES - VARIOUS SUBSTATIONS	TS065	355,419	3,355	134,988	8,311	143,299	BLANKET
68	WOOD POLE REPLACEMENTS	TL253	1,020,064	1,593	132,860	807	133,667	2020
69	DIABLO-LUNA DEADEND STRUCTURE REPLACEMENT	TL272	581,606	4,136	122,893	2,406	125,299	2021
70	TALAVERA SUBSTATION CONSTRUCTION	TL254	1,844,564	53,626	109,284	2,273	111,557	2021
71	TOTAL TRANSMISSION		114,276,539	8,806,461	26,591,458	2,624,876	29,216,334	
<b>DISTRIBUTION</b>								
72	TRIUMPH SUBSTATION CONSTRUCTION	DT391	10,384,100	452,164	8,985,076	306,113	9,291,189	2021
73	MOONGATE SUBSTATION CONSTRUCTION	DN145	9,627,367	677,395	5,793,182	346,466	6,139,648	2021
74	TEXAS COMMERCIAL CONSTRUCTION BLANKET	DT069	9,086,330	281,590	4,086,466	152,935	4,239,401	BLANKET
75	TEXAS DISTRIBUTION BETTERMENT BLANKET	DT062	6,492,589	239,060	4,053,172	167,964	4,221,136	BLANKET
76	RIO BOSQUE SUBSTATION TRANSFORMER & SWITCHGEAR ADDMS	DT158	3,308,649	88,074	3,083,036	87,169	3,170,205	2021
77	TALAVERA SUBSTATION CONSTRUCTION	DN185	10,865,775	329,069	2,847,252	152,602	2,999,854	2021
78	RIO GRANDE SUBSTATION UPGRADES	DN179	3,098,463	239,762	2,305,905	84,524	2,390,429	2024
79	INTERCONNECTION NMSU SOLAR STORAGE	DN217	2,997,783	23,203	1,696,959	0	1,696,959	2021
80	HORIZON SUBSTATION EXPANSION	DT434	3,456,092	72,365	1,412,725	12,600	1,425,325	2021
81	DALLAS SUBSTATION UPGRADES/REPLC	DT387	9,907,889	731,685	954,163	438,227	1,392,390	2023
82	MCNUTT SUBSTATION (NEW)	DN200	12,388,707	857,216	854,698	98,558	953,256	2028
83	ALAMO VOLTAGE REGULATOR REPLACEMENT	DT428	1,894,266	101,847	818,155	26,105	844,260	2021
84	SHEARMAN SUBSTATION CONSTRUCTION	DT420	11,096,440	398,226	800,584	2,973	803,557	2022
85	LAS CRUCES AIRPORT SUBSTATION RINGBUS ADDITIONS	DN195	11,148,192	863,605	642,732	147,320	790,052	2025
86	NEW MEXICO COMMERCIAL CONSTRUCTION BLANKET	DN069	2,491,744	74,220	696,994	28,600	725,594	BLANKET
87	RE-CABLE DOWNTOWN NETWORK FEEDERS	DT234	1,917,918	149,336	695,127	3,492	698,619	2022
88	VARIOUS TEXAS SUBSTATION CIRCUIT BREAKER REPLACEMENTS	DT188	5,192,766	46,119	693,338	0	693,338	BLANKET
89	VARIOUS TEXAS AREA 4KV CONVERSIONS	DT189	5,874,129	0	658,176	0	658,176	2026
90	VISTA SUBSTATION RECONFIGURATION & UPGRADES	DT411	1,058,102	82,638	596,549	38,363	634,912	2022
91	NETWORK SYSTEM UPGRADE BY EATON	DT354	2,306,224	295,376	571,788	32,584	604,372	2022
92	LANE SUBSTATION T2 TRANSFORMER REPLACEMENT	DT380	5,214,126	155,123	562,283	33,351	595,634	2022

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-4.1 CWIP BY FUNCTIONAL GROUP  
SPONSOR LARRY J HANCOCK  
PREPARER LARRY J HANCOCK / GREGORY SHEARMAN  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-4.1  
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
LINE NO	DESCRIPTION	PROJECT # (1)	TOTAL ESTIMATED INSTALLED COST (2)	ESTIMATED AFUDC (2)	CUMULATIVE NON-AFUDC EXPENDITURES AS OF TEST YEAR END	CUMULATIVE AFUDC AS OF TEST YEAR END	ESTIMATED COMPLETION DATE (5)
93	DYER SUBSTATION EXPANSION	DT398	7,323,011	321,692	526,535	57,712	2023
94	TEXAS CABLE REPLACEMENT PROGRAM BLANKET	DT121	354,740	8,801	572,028	5,428	BLANKET
95	RIO BOSQUE SUBSTATION FEEDER ADDITIONS	DT446	872,647	9,658	556,904	5,711	2021
96	NEW MEXICO RESIDENTIAL CONSTRUCTION BLANKET	DN061	2,270,379	49,465	546,983	12,032	BLANKET
97	NEW SPARKS SUBSTATION T2 FEEDERS	DT350	500,057	9,042	491,015	9,042	2021
98	ALAMO SUBSTATION UPGRADE	DT335	1,541,363	100,099	343,030	47,981	2021
99	HAWKINS SUBSTATION CONSTRUCTION	DT328	8,059,148	305,826	333,659	53,479	2022
100	NEW MEXICO DISTRIBUTION BETTERMENT BLANKET	DN062	1,718,188	52,501	369,718	14,763	BLANKET
101	TEXAS DISTRIBUTION DAMAGE BLANKET	DT065	1,131,056	26,146	380,361	2,511	BLANKET
102	TEXAS SUBSTATION BETTERMENT BLANKET	DT063	431,407	13,885	358,336	16,676	BLANKET
103	SUNSET SUBSTATION BUS UPGRADE	DT433	1,748,222	103,480	333,601	10,395	2022
104	NEW MEXICO SUBSTATION BETTERMENT BLANKET	DN063	340,540	14,471	313,294	7,913	BLANKET
105	TEXAS POLE REPLACEMENTS & IMPROVEMENTS BLANKET	DT372	911,319	64,728	279,885	8,018	BLANKET
106	NEW MEXICO DISTRIBUTION DAMAGE BLANKET	DN065	501,941	13,777	229,887	2,623	BLANKET
107	ARROYO SUBSTATION CIRCUIT BREAKER REPLACEMENT	DN211	396,784	3,389	230,603	630	2021
108	SANTA FE SUBSTATION FEEDER IMPROVEMENTS	DT317	0	0	203,728	8,039	BLANKET
109	TEXAS SUBSTATION RELAY UPGRADES BLANKET	DT015	242,447	8,339	178,739	7,490	BLANKET
110	LEASBURG SUBSTATION CONSTRUCTION	DN180	7,928,187	243,964	172,320	0	2022
111	FELIPE SUBSTATION 21 FEEDER	DT355	522,237	4,302	170,339	1,272	2022
112	NEW MEXICO SUBSTATION RELAY UPGRADES BLANKET	DN015	264,230	11,159	155,006	6,329	BLANKET
113	VERDE SUBSTATION CONSTRUCTION	DN136	8,548,063	116,306	149,354	4,961	2023
114	CE-3 (NAME NOT YET DETERMINED) NEW SUBSTATION	DT409	10,457,129	506,400	146,113	0	2026
115	CLINT SUBSTATION UPGRADES	DT448	891,552	15,102	144,837	841	2021
116	QUITMAN MOUNTAIN DISTRIBUTION LINE UPGRADES	DT443	140,635	0	140,635	0	2020
117	TALAVERA SUBSTATION GETAWAYS AND FEEDERS	DN178	667,008	20,526	130,697	6,629	BLANKET
118	GLOBAL REACH SUBSTATION FEEDERS	DT270	0	0	131,826	3,470	BLANKET
119	MOONGATE SUBSTATION GETAWAY & FEEDERS	DN164	548,463	17,593	111,215	20,049	BLANKET
120	SAN FELIPE SUBSTATION CONSTRUCTION	DT395	14,211,952	517,908	124,411	1,095	2021
121	LAS CRUCES AIRPORT SUBSTATION INTERCONNECTIONS	DN199	1,668,919	197,104	111,875	13,101	2021
122	VALLEY SUBSTATION CAPACITOR BANK REPLACEMENT	DT293	1,140,856	39,605	118,638	4,600	2022
123	TEXAS LIGHTING BLANKET	DT064	609,750	14,132	128,798	(6,280)	BLANKET
124	TOTAL DISTRIBUTION		205,749,881	8,967,473	50,992,728	2,486,456	53,479,184
<b>GENERAL &amp; INTANGIBLE</b>							
125	GENERATION MAXIMO IMPLEMENTATION	SS224	7,692,677	302,347	7,157,720	302,085	2021
126	CUSTOMER CARE & BILLING SYSTEM UPGRADE	SS243	12,463,960	479,615	4,571,655	6,243	2021
127	PANDEMIC READINESS PROJECT	SS311	1,316,967	0	1,316,967	0	2021
128	LABOR - CWIP CLEARING PROJECT	AP701	703,214	0	703,214	0	Cleaning
129	PROTECTION SIGNALING UPGRADES BLANKET	SC153	1,971,475	0	680,300	14,464	Blanket
130	TRANSPORTATION EQUIPMENT ACQUISITION BLANKET	SS005	7,090,500	0	647,065	0	Blanket
131	STANTON TOWER FIRE PUMP REPLACEMENT	SS161	568,113	746	567,367	746	2021
132	STANTON TOWER GENERATOR REPLACEMENT	SF134	17,206,400	1,687,693	518,705	18,442	2023
133	GIS VERSION 10 & 1 SYSTEM UPGRADE	SS254	645,095	5,442	571,669	2,738	2021
134	STANTON TOWER BOILER REPLACEMENT	SF139	6,760,252	1,107,641	312,608	10,896	2022
135	STANTON TOWER CHILLER REPLACEMENT	SF140	8,912,709	1,104,140	308,565	10,620	2022
136	STANTON TOWER BASEMENT & COURTYARD IMPROVEMENTS	SF138	312,823	11,971	300,852	11,971	2021
137	WIRELESS NETWORK SYSTEM UPGRADE	SS259	285,505	6,832	278,673	6,832	2021
138	ASSET RESOURCE MANAGEMENT T&D WAVE 2	SS226	272,272	2,574	269,698	2,574	2021
139	ENERGY MANAGEMENT SYSTEM UPGRADE	ST107	7,769,383	439,430	524,500	678	2022
140	LAND MANAGEMENT RECORD DIGITIZATION	SS229	655,851	29,726	257,660	6,020	2021
141	FACILITY SERVICES CAPITAL IMPROVEMENT BLANKET	SF007	1,156,943	51,941	232,984	6,852	Blanket
142	EASTSIDE OPERATION CENTER SAFETY TRAINING BUILDOUT	SS236	10,121,652	287,618	230,040	1,421	2022
143	STANTON TOWER CAPITAL REPLACEMENTS	SF114	198,868	7,591	191,277	7,591	2021
144	CASCADE SYSTEM IMPROVEMENTS	SS256	230,326	2,739	185,636	463	2021
145	PHYSICAL SECURITY SYSTEMS BLANKET	SS070	220,522	21,601	166,349	682	Blanket

SCHEDULE C4.1  
PAGE 3 OF 4

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE C-4 1 CWIP BY FUNCTIONAL GROUP  
 SPONSOR LARRY J HANCOCK  
 PREPARER LARRY J HANCOCK / GREGORY SHEARMAN  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-4 1  
 PAGE 4 OF 4

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
LINE NO	DESCRIPTION	PROJECT # (1)	TOTAL ESTIMATED INSTALLED COST (2)	ESTIMATED AFUDC (2)	CUMULATIVE NON-AFUDC EXPENDITURES AS OF TEST YEAR END	CUMULATIVE AFUDC AS OF TEST YEAR END	ESTIMATED COMPLETION DATE (5)
146	OPERATIONAL TECHNOLOGY NETWORK IMPROVEMENTS BLANKET	SC050	109,185	0	133,228	4,275	Blanket
147	DEPLOY CYBERSECURITY TO SUBSTATIONS	ST114	758,702	54,134	133,411	1,255	2022
148	SECURITY OPERATIONS IMPROVEMENTS	SS190	134,023	1,318	132,705	1,318	2021
149	RANSOMWARE PROTECTION IMPLEMENTATION	ST112	124,136	518	119,986	265	2021
150	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE CASCADE IMPLMNTN	SS261	117,686	2,828	114,858	2,828	2021
151	FABENS CUSTOMER SERVICE CENTER BUILDOUT	SS246	1,992,069	56,076	103,714	653	2021
152	VARIOUS CAPITAL ACCRUALS	AP720	103,152	0	103,152	0	2021
153	EASTSIDE OPERATIONS CENTER FLEET STORAGE BUILDING	SS237	214,465	3,205	100,257	1,075	2021
144	TOTAL GENERAL & INTANGIBLE		90,108,925	5,667,726	20,934,795	422,987	21,357,782
145	SUBTOTAL PROJECTS OVER \$100,000		\$ 649,467,938	\$ 42,383,758	\$ 198,986,112	\$ 10,594,796	\$ 209,580,908
146	OTHER PROJECTS UNDER \$100,000					4,481,312	
	TOTAL CWIP AT DECEMBER 31, 2020					\$ 214,062,220	(3)

- (1) PROJECT NUMBERS MAY INCLUDE SEVERAL WORK ORDERS  
 (2) TOTAL ESTIMATED COSTS AND AFUDC FOR PROJECTS NOTED AS 'BLANKET' REFLECT ONE YEAR OF FORECAST EXPENDITURES  
 (3) THE COMPANY IS NOT REQUESTING ANY CWIP IN RATE BASE IN THIS FILING  
 (4) PROJECT IS NOT FORECASTED BY UNIT  
 (5) FOR BLANKETS, COMPLETION DATES VARY AS INDIVIDUAL PROJECTS ARE COMPLETED

SCHEDULE C-4 1  
 PAGE 4 OF 4

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-4.2: CWIP ALLOWED IN RATE BASE  
SPONSOR: LARRY J. HANCOCK  
PREPARER: MARCELA CANDIA  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-4.2  
PAGE 1 OF 1

El Paso Electric Company is not proposing to include any Construction Work in Progress ("CWIP") in rate base and has not requested rate base treatment of CWIP in its three most recent rate cases.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-5: ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION  
SPONSOR: LARRY J. HANCOCK  
PREPARER: BARBARA TORRES  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-5  
PAGE 1 OF 3

El Paso Electric Company ("Company") capitalizes Allowance for Funds Used during Construction, Engineering & Supervision and Administrative & General costs to construction work in progress. Each of these three overheads are discussed below.

Allowance for Funds Used during Construction (AFUDC)

AFUDC is the capitalization of the cost of borrowed and equity funds to be charged to projects that are capital in nature until the project is placed in-service. This overhead is excluded from any project that is comprised of an asset that was purchased (i.e. can be placed in-service immediately). In addition, certain projects that are suspended or inactive for over three months are automatically excluded from receiving AFUDC.

(a) The AFUDC rate is computed using the following formula as prescribed by the FERC:

Gross allowance for borrowed funds used during construction rate (ABFUDC)

$$AB = s*(S/W) + d*(D/D+P+C)*(1-S/W)$$

Rate for other funds (AEFUDC)

$$AE = [1-S/W]*[p*(P/D+P+C) + c*(C/D+P+C)]$$

S = Average short-term debt

s = Short-term debt interest rate

D = Long-term debt

d = Long-term debt interest rate

P = Preferred stock

p = Preferred stock cost rate

C = Common equity

c = Common equity cost rate

W = Average balance in construction work in progress

(b) The rates are calculated periodically using the components of capital and their cost levels at the end of the prior year for all components of capital utilized in the formula, except for the components of Short-Term Debt, which are estimated for the current year.

(c) The rates are applied against the current month's AFUDC base (prior month's cumulative construction charges plus one-half of the current month's cash expenditures). All eligible construction is charged at the same rate.

## SCHEDULE C-5: ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

SPONSOR: LARRY J. HANCOCK

PREPARER: BARBARA TORRES

FOR THE TEST YEAR ENDED DECEMBER 31, 2020

The Company currently uses an AFUDC accrual rate of 5.30%. The following is a list of capitalization rates for the five years ending with the test year and the amounts generated and transferred to plant-in-service in each of those years.

Period Ended	Rate	Amount Generated	Amount Transferred to Plant In Service
9 ME December 31, 2020	5.3%	\$ 4,931,478	\$ 4,092,473
3 ME March 31, 2020	5.2%	1,464,852	1,365,147
3ME December 31, 2019	5.1%	1,548,750	2,627,917
6 ME September 30, 2019	4.9%	3,067,733	3,142,006
3 ME March 31, 2019	6.2%	1,976,817	1,304,887
9 ME December 31, 2018	5.8%	5,282,946	6,780,007
3 ME March 31, 2018	6.4%	1,820,040	782,172
December 31, 2017	5.4%	6,095,415	10,164,671
December 31, 2016	6.4%	12,228,449	18,621,126

Engineering & Supervision (E&S)

Beginning in 2007, Engineering and Supervision costs are capitalized as construction overheads. Blanket work orders are utilized to accumulate the payroll costs of the engineering and supervision support staff (i.e. engineers, surveyors, draftsmen, inspectors, first line management, and their assistants). These costs are charged to a function specific (transmission or distribution) blanket work order and are then allocated to each work order that receives current month direct payroll charges.

Period Ended	Amount Generated	Amount Transferred to Plant In Service
December 2020	\$ 11,770,520	\$ 10,977,472
December 2019	10,587,969	11,253,497
December 2018	9,720,230	8,993,729
December 2017	8,433,208	8,004,121
December 2016	9,652,999	9,392,971



SCHEDULE C-5: ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION

SPONSOR: LARRY J. HANCOCK

PREPARER: BARBARA TORRES

FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Administrative and General (A&G)

Administrative and general costs are capitalized as construction overheads. Based on survey results of the administrative departments, it was determined that a portion of administrative time is devoted to construction specific projects. A portion of certain A&G accounts is capitalized to CWIP on a pro-rata basis to all workorders receiving charges during the month.

Period Ended	Rate	Amount Generated	Amount Transferred to Plant In Service
December 2020	5.32%	\$ 2,364,460	\$ 2,012,634
December 2019	5.32%	2,260,172	2,428,856
December 2018	5.32%	2,274,966	2,098,390
December 2017	5.32%	2,021,628	1,656,765
December 2016	5.32%	1,891,921	2,912,941

EL PASO ELECTRIC COMPANY  
 2021 TEXAS RATE CASE FILING  
 SCHEDULE C-6. NUCLEAR FUEL  
 SPONSOR: JENNIFER I BORDEN  
 PREPARER: MELODY BOISSELIER  
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-6  
 PAGE 1 OF 1

Line No.	(a) Description	(b) FERC Account	(c) Test Year Balance (A)
1	Nuclear Fuel in Process	120 1	-
2	Nuclear Fuel - Stock	120 2	-
3	Nuclear Fuel Assemblies in Reactor	120 3	-
4	Spent Nuclear Fuel	120 4	-
5	Accumulated Provision for Amortization of Nuclear Fuel	120 5	(72,680,258)
6	Nuclear Fuel Under Capital Lease	120 6	198,356,450

(A) Total Electric Per Books

Amounts may not add or tie to other schedules due to rounding

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-6.1: NUCLEAR FUEL IN PROCESS  
SPONSOR: JENNIFER I. BORDEN  
PREPARER: MELODY BOISSELIER  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-6.1  
PAGE 1 OF 1

El Paso Electric Company ("EPE" or the "Company") owns an undivided interest in nuclear fuel purchased in connection with Palo Verde Generating Station ("Palo Verde"). Arizona Public Service Company, as operator of Palo Verde, manages the nuclear fuel, the nuclear fuel cycle and various nuclear fuel contracts. EPE finances its interest in nuclear fuel through the Rio Grande Resources Trust ("RGRT"), which borrows funds through the Company's revolving credit facility and has \$65 million borrowed through Senior Notes. The Company accounts for all of its nuclear fuel inventory in Account 120.6, consequently, there are no costs and no balance in Accounts 120.1, 120.2, 120.3 or 120.4. Please refer to schedule C-6.7: Distribution of Costs for Account 120.6 and C-6.10: Nuclear Fuel Trust/Lease.

EL PASO ELECTRIC COMPANY  
2021 TEXAS RATE CASE FILING  
SCHEDULE C-6.2: DISTRIBUTION OF COSTS AND  
QUANTITIES FOR ACCOUNT 120.1  
SPONSOR: JENNIFER I. BORDEN  
PREPARER: MELODY BOISSELIER  
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE C-6.2  
PAGE 1 OF 1

Please refer to Schedule C-6.1: Nuclear Fuel In Process.