EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | 49,933 | | 0 | | 0 | | 0 |
| 09-11 | 49,933 | | 0 | | 0 | | 0 |
| 10-12 | 49,933 | | 0 | | 0 | | 0 |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |
| 13-15 | | | | | | | |
| 14-16 | 220,291 | | 0 | | 0 | | 0 |
| 15-17 | 2,639,748 | | 0 | | 0 | | 0 |
| 16-18 | 2,655,322 | 23,810 | 1 | 37,540 | 1 | 13,730 | 1 |
| 17-19 | 2,543,078 | 56,037 | 2 | 37,540 | 1 | 18,498- | 1- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 1,658,021 | 33,622 | 2 | 22,524 | 1 | 11,099- | 1- |

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 1993 | | | | 36,000 | | 36,000 | |
| 1994 | | | | | | | |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 20 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 15,750 | | 0 | | 0 | | 0 |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| 2015 | | | | | | | |
| 2016 | 150,744 | | 0 | 20,276- | 13- | 20,276- | 13- |
| 2017 | | | | | | | |
| 2018 | 5,923 | 5,890 | 99 | 1,733 | 29 | 4,157- | 70- |
| 2019 | 752,155 | 10,041 | 1 | 4 | 0 | 10,037- | 1- |
| TOTAL | 924,592 | 15,931 | 2 | 17,461 | 2 | 1,530 | 0 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 93-95 | | | | 12,000 | | 12,000 | |
| 94-96 | | | | | | | |
| 95-97 | | | | | | | |
| 96-98 | | | | | | | |
| 97-99 | | | | | | | |
| 98-00 | 7 | | 0 | | 0 | | 0 |
| 99-01 | 7 | | 0 | | 0 | | 0 |
| 00-02 | 7 | | 0 | | 0 | | 0 |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | 5,250 | | 0 | | 0 | | 0 |
| 09-11 | 5,250 | | 0 | | 0 | | 0 |
| 10-12 | 5,250 | | 0 | | 0 | | 0 |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |
| 13-15 | | | | | | | |
| 14-16 | 50,248 | | 0 | 6,759- | 13- | 6,759- | 13- |
| 15-17 | 50,248 | | 0 | 6,759- | 13- | 6,759- | 13- |
| 16-18 | 52,222 | 1,963 | 4 | 6,181- | 12- | 8,144- | 16- |
| 17-19 | 252,693 | 5,310 | 2 | 579 | 0 | 4,731- | 2- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 181,764 | 3,186 | 2 | 3,708- | 2- | 6,894- | 4- |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 33,352 | 3,742 | 11 | 36 | 0 | 3,706- | 11- |
| 1994 | 331,112 | 3,524 | 1 | | 0 | 3,524- | 1- |
| 1995 | | | | | | | |
| 1996 | 356 | | 0 | | 0 | | 0 |
| 1997 | | | | | | | |
| 1998 | 7,314 | 1,802 | 25 | | 0 | 1,802- | 25- |
| 1999 | | | | 7,224 | | 7,224 | |
| 2000 | 3,558 | | 0 | | 0 | | 0 |
| 2001 | 21,739 | | 0 | | 0 | | 0 |
| 2002 | | | | | | | |
| 2003 | 761 | | 0 | | 0 | | 0 |
| 2004 | 57,362 | 10,500 | 18 | 8,690 | 15 | 1,810- | 3- |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | 15,990 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 43,620 | | 0 | | 0 | | 0 |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| 2015 | | | | 6,699 | | 6,699 | |
| 2016 | 26,656 | 8,019 | 30 | 5,232 | 20 | 2,787- | 10- |
| 2017 | 33,076 | 74,869 | 226 | 18,180 | 55 | 56,689- | 171- |
| 2018 | | | | | | | |
| 2019 | | | | | | | |
| TOTAL | 574,895 | 102,455 | 18 | 46,061 | 8 | 56,394- | 10- |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 121,488 | 2,422 | 2 | 12 | 0 | 2,410- | 2- |
| 94-96 | 110,489 | 1,175 | 1 | | 0 | 1,175- | 1- |
| 95-97 | 119 | | 0 | | 0 | | 0 |
| 96-98 | 2,557 | 601 | 23 | | 0 | 601- | 23- |
| 97-99 | 2,438 | 601 | 25 | 2,408 | 99 | 1,807 | 74 |
| 98-00 | 3,624 | 601 | 17 | 2,408 | 66 | 1,807 | 50 |
| 99-01 | 8,432 | | 0 | 2,408 | 29 | 2,408 | 29 |
| 00-02 | 8,432 | | 0 | | 0 | | 0 |
| 01-03 | 7,500 | | 0 | | 0 | | 0 |
| 02-04 | 19,374 | 3,500 | 18 | 2,897 | 15 | 603- | 3- |
| 03-05 | 19,374 | 3,500 | 18 | 2,897 | 15 | 603- | 3- |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 19,121 | 3,500 | 18 | 2,897 | 15 | 603- | 3- |
| 05-07 | 5,330 | | 0 | | 0 | | 0 |
| 06-08 | 5,330 | | 0 | | 0 | | 0 |
| 07-09 | 5,330 | | 0 | | 0 | | 0 |
| 08-10 | 14,540 | | 0 | | 0 | | 0 |
| 09-11 | 14,540 | | 0 | | 0 | | 0 |
| 10-12 | 14,540 | | 0 | | 0 | | 0 |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |
| 13-15 | | | | 2,233 | | 2,233 | |
| 14-16 | 8,885 | 2,673 | 30 | 3,977 | 45 | 1,304 | 15 |
| 15-17 | 19,911 | 27,629 | 139 | 10,037 | 50 | 17,592- | 88- |
| 16-18 | 19,911 | 27,629 | 139 | 7,804 | 39 | 19,825- | 100- |
| 17-19 | 11,025 | 24,956 | 226 | 6,060 | 55 | 18,896- | 171- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 11,946 | 16,577 | 139 | 6,022 | 50 | 10,555- | 88- |

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 2015 | | 4,775 | | | | 4,775- | |
| 2016 | 34,102 | 22,727 | 67 | 2,858- | 8- | 25,585- | 75- |
| 2017 | | | | | | | |
| 2018 | | | | | | | |
| 2019 | | | | | | | |
| TOTAL | 34,102 | 27,502 | 81 | 2,858- | 8- | 30,360- | 89- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | 11,367 | 9,167 | 81 | 953- | 8- | 10,120- | 89- |
| 16-18 | 11,367 | 7,576 | 67 | 953- | 8- | 8,528- | 75- |
| 17-19 | | | | | | | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 6,820 | 5,500 | 81 | 572- | 8- | 6,072- | 89- |

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 2015 | | 2,113 | | | | 2,113- | |
| 2016 | | 19,175 | | | | 19,175- | |
| 2017 | | 832- | | | | 832 | |
| 2018 | | | | 27 | | 27 | |
| 2019 | | 9,913 | | | | 9,913- | |
| TOTAL | | 30,369 | | 27 | | 30,343- | |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | | 6,819 | | | | 6,819- | |
| 16-18 | | 6,114 | | 9 | | 6,105- | |
| 17-19 | | 3,027 | | 9 | | 3,018- | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | | 6,074 | | 5 | | 6,069- | |

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 2015 | | 9,525 | | | | 9,525- | |
| 2016 | 277,389 | 34,731 | 13 | | 0 | 34,731- | 13- |
| 2017 | 204,330 | 9,643 | 5 | | 0 | 9,643- | 5- |
| 2018 | | | | | | | |
| 2019 | 203,794 | 12,972- | 6- | | 0 | 12,972 | 6 |
| TOTAL | 685,513 | 40,927 | 6 | | 0 | 40,927- | 6- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | 160,573 | 17,966 | 11 | | 0 | 17,966- | 11- |
| 16-18 | 160,573 | 14,791 | 9 | | 0 | 14,791- | 9- |
| 17-19 | 136,041 | 1,110- | 1- | | 0 | 1,110 | 1 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 137,103 | 8,185 | 6 | | 0 | 8,185- | 6- |

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 2015 | | 1,243 | | | | 1,243- | |
| 2016 | 79,828 | 2,676 | 3 | | 0 | 2,676- | 3- |
| 2017 | 39,284 | 817 | 2 | | 0 | 817- | 2- |
| 2018 | 109,243 | | 0 | 545 | 0 | 545 | 0 |
| 2019 | 109,363 | 3,310- | 3- | | 0 | 3,310 | 3 |
| TOTAL | 337,718 | 1,426 | 0 | 545 | 0 | 881- | 0 |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | 39,704 | 1,579 | 4 | | 0 | 1,579- | 4- |
| 16-18 | 76,118 | 1,164 | 2 | 182 | 0 | 983- | 1- |
| 17-19 | 85,963 | 831- | 1- | 182 | 0 | 1,013 | 1 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 67,544 | 285 | 0 | 109 | 0 | 176- | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 2015 | 48,946 | 2,946 | 6 | | 0 | 2,946- | 6- |
| 2016 | | 5,992 | | | | 5,992- | |
| 2017 | | 760 | | | | 760- | |
| 2018 | | | | 53 | | 53 | |
| 2019 | | 499 | | | | 499- | |
| TOTAL | 48,946 | 10,197 | 21 | 53 | 0 | 10,144- | 21- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | 16,315 | 3,233 | 20 | | 0 | 3,233- | 20- |
| 16-18 | | 2,251 | | 18 | | 2,233- | |
| 17-19 | | 420 | | 18 | | 402- | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 9,789 | 2,039 | 21 | 11 | 0 | 2,029- | 21- |

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 2015 | | 376 | | | | 376- | |
| 2016 | 18,819 | 973 | 5 | | 0 | 973- | 5- |
| 2017 | | 52 | | | | 52- | |
| 2018 | | | | 218 | | 218 | |
| 2019 | | 232- | | | | 232 | |
| TOTAL | 18,819 | 1,169 | 6 | 218 | 1 | 951- | 5- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | 6,273 | 467 | 7 | | 0 | 467- | 7- |
| 16-18 | 6,273 | 342 | 5 | 73 | 1 | 269- | 4- |
| 17-19 | | 60- | | 73 | | 133 | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 3,764 | 234 | 6 | 44 | 1 | 190- | 5- |

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 1993 | | 123 | | | | 123- | |
| 1994 | | | | | | | |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 4,557 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | 0 | | 0 | | 0 |
| 2004 | | | 0 | | 0 | | 0 |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | 1,763 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | | 405 | | | | 405- | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | 56,356 | | 0 | | 0 | | 0 |
| 2014 | | | | | | | |
| 2015 | | | | | | | |
| 2016 | 5,221 | 8,569 | 164 | | 0 | 8,569- | 164- |
| 2017 | | | | | | | |
| 2018 | | | | | | | |
| 2019 | | | | | | | |
| TOTAL | 67,898 | 9,097 | 13 | | 0 | 9,097- | 13- |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | | 41 | | | | 41- | |
| 94-96 | | | | | | | |
| 95-97 | | | | | | | |
| 96-98 | | | | | | | |
| 97-99 | | | | | | | |
| 98-00 | 1,519 | | 0 | | 0 | | 0 |
| 99-01 | 1,519 | | 0 | | 0 | | 0 |
| 00-02 | 1,519 | | 0 | | 0 | | 0 |
| 01-03 | | | 0 | | 0 | | 0 |
| 02-04 | | | 0 | | 0 | | 0 |
| 03-05 | | | 0 | | 0 | | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | 588 | | 0 | | 0 | | 0 |
| 06-08 | 588 | | 0 | | 0 | | 0 |
| 07-09 | 588 | 135 | 23 | | 0 | 135- | 23- |
| 08-10 | | 135 | | | | 135- | |
| 09-11 | | 135 | | | | 135- | |
| 10-12 | | | | | | | |
| 11-13 | 18,785 | | 0 | | 0 | | 0 |
| 12-14 | 18,785 | | 0 | | 0 | | 0 |
| 13-15 | 18,785 | | 0 | | 0 | | 0 |
| 14-16 | 1,740 | 2,856 | 164 | | 0 | 2,856- | 164- |
| 15-17 | 1,740 | 2,856 | 164 | | 0 | 2,856- | 164- |
| 16-18 | 1,740 | 2,856 | 164 | | 0 | 2,856- | 164- |
| 17-19 | | | | | | | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 1,044 | 1,714 | 164 | | 0 | 1,714- | 164- |

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 1,252 | 761 | 61 | | 0 | 761- | 61- |
| 1994 | 7,200 | 4,006 | 56 | 6 | 0 | 4,000- | 56- |
| 1995 | 900 | | 0 | | 0 | | 0 |
| 1996 | 925 | 1,520 | 164 | | 0 | 1,520- | 164- |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 38,166 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | 48- | | | | 48 | |
| 2007 | 94,531 | 735 | 1 | | 0 | 735- | 1- |
| 2008 | | 497 | | | | 497- | |
| 2009 | 320,767 | 1,572 | 0 | | 0 | 1,572- | 0 |
| 2010 | 259,448 | 32,034 | 12 | | 0 | 32,034- | 12- |
| 2011 | | 356 | | | | 356- | |
| 2012 | | | | | | | |
| 2013 | 4,119,058 | 6,216 | 0 | | 0 | 6,216- | 0 |
| 2014 | 5,091 | 29,561 | 581 | | 0 | 29,561- | 581- |
| 2015 | 446,436 | 103,697 | 23 | | 0 | 103,697- | 23- |
| 2016 | 95,108 | 27,545 | 29 | | 0 | 27,545- | 29- |
| 2017 | 360,229 | 64,208 | 18 | | 0 | 64,208- | 18- |
| 2018 | | | | | | | |
| 2019 | | | | | | | |
| TOTAL | 5,749,111 | 272,659 | 5 | 6 | 0 | 272,653- | 5- |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 3,117 | 1,589 | 51 | 2 | 0 | 1,587- | 51- |
| 94-96 | 3,008 | 1,842 | 61 | 2 | 0 | 1,840- | 61- |
| 95-97 | 608 | 507 | 83 | | 0 | 507- | 83- |
| 96-98 | 308 | 507 | 164 | | 0 | 507- | 164- |
| 97-99 | | | | | | | |
| 98-00 | 12,722 | | 0 | | 0 | | 0 |
| 99-01 | 12,722 | | 0 | | 0 | | 0 |
| 00-02 | 12,722 | | 0 | | 0 | | 0 |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | | 16- | | | | 16 | |
| 05-07 | 31,510 | 229 | 1 | | 0 | 229- | 1- |
| 06-08 | 31,510 | 395 | 1 | | 0 | 395- | 1- |
| 07-09 | 138,433 | 935 | 1 | | 0 | 935- | 1- |
| 08-10 | 193,405 | 11,367 | 6 | | 0 | 11,367- | 6- |
| 09-11 | 193,405 | 11,320 | 6 | | 0 | 11,320- | 6- |
| 10-12 | 86,483 | 10,797 | 12 | | 0 | 10,797- | 12- |
| 11-13 | 1,373,019 | 2,191 | 0 | | 0 | 2,191- | 0 |
| 12-14 | 1,374,716 | 11,926 | 1 | | 0 | 11,926- | 1- |
| 13-15 | 1,523,528 | 46,491 | 3 | | 0 | 46,491- | 3- |
| 14-16 | 182,212 | 53,601 | 29 | | 0 | 53,601- | 29- |
| 15-17 | 300,591 | 65,150 | 22 | | 0 | 65,150- | 22- |
| 16-18 | 151,779 | 30,584 | 20 | | 0 | 30,584- | 20- |
| 17-19 | 120,076 | 21,403 | 18 | | 0 | 21,403- | 18- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 180,355 | 39,090 | 22 | | 0 | 39,090- | 22- |

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 3 | 18 | 600 | | 0 | 18- | 600- |
| 1994 | | | | | | | |
| 1995 | | | | | | | |
| 1996 | 3,046 | 12- | 0 | | 0 | 12 | 0 |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | | | | | | | |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | | | | | | | |
| 2015 | | 153- | | | | 153 | |
| 2016 | 6,809 | 3,188 | 47 | | 0 | 3,188- | 47- |
| 2017 | | | | | | | |
| 2018 | | | | | | | |
| 2019 | | | | | | | |
| TOTAL | 9,858 | 3,041 | 31 | | 0 | 3,041- | 31- |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 1 | 6 | 600 | | 0 | 6- | 600- |
| 94-96 | 1,015 | 4- | 0 | | 0 | 4 | 0 |
| 95-97 | 1,015 | 4- | 0 | | 0 | 4 | 0 |
| 96-98 | 1,015 | 4- | 0 | | 0 | 4 | 0 |
| 97-99 | | | | | | | |
| 98-00 | | | | | | | |
| 99-01 | | | | | | | |
| 00-02 | | | | | | | |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | | | | | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | | | | |
| 11-13 | | | | | | | |
| 12-14 | | | | | | | |
| 13-15 | | 51- | | | | 51 | |
| 14-16 | 2,270 | 1,012 | 45 | | 0 | 1,012- | 45- |
| 15-17 | 2,270 | 1,012 | 45 | | 0 | 1,012- | 45- |
| 16-18 | 2,270 | 1,063 | 47 | | 0 | 1,063- | 47- |
| 17-19 | | | | | | | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 1,362 | 607 | 45 | | 0 | 607- | 45- |

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 121,740 | 38,918 | 32 | | 0 | 38,918- | 32- |
| 1994 | 1,430,115 | 17,549 | 1 | 1,021 | 0 | 16,528- | 1- |
| 1995 | 62,186 | 20,892 | 34 | | 0 | 20,892- | 34- |
| 1996 | 266,722 | 243,257 | 91 | | 0 | 243,257- | 91- |
| 1997 | 55,696 | 180 | 0 | 135 | 0 | 45- | 0 |
| 1998 | 83,726 | 1,449 | 2 | | 0 | 1,449- | 2- |
| 1999 | 137,762 | 78,083 | 57 | | 0 | 78,083- | 57- |
| 2000 | 178,317 | 5,271 | 3 | | 0 | 5,271- | 3- |
| 2001 | 1,522 | | 0 | | 0 | | 0 |
| 2002 | 3,306 | 7,592 | 230 | 4,174 | 126 | 3,418- | 103- |
| 2003 | 11,666 | | 0 | | 0 | | 0 |
| 2004 | 323 | | 0 | | 0 | | 0 |
| 2005 | | 3,095 | | | | 3,095- | |
| 2006 | | 2,383 | | | | 2,383- | |
| 2007 | 164,132 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | 7,388 | | 7,388 | |
| 2013 | | | | | | | |
| 2014 | 1,080,041 | 464,577 | 43 | 8,424 | 1 | 456,153- | 42- |
| 2015 | 646,145 | 7,314 | 1 | 8,229 | 1 | 915 | 0 |
| 2016 | 594,109 | 65,550 | 11 | 17,351 | 3 | 48,199- | 8- |
| 2017 | 86,212 | 10,931 | 13 | 185 | 0 | 10,746- | 12- |
| 2018 | 171,364 | | 0 | 86 | 0 | 86 | 0 |
| 2019 | 135,255 | | 0 | 3,650 | 3 | 3,650 | 3 |
| TOTAL | 5,230,340 | 967,040 | 18 | 50,642 | 1 | 916,398- | 18- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 93-95 | 538,014 | 25,786 | 5 | 340 | 0 | 25,446- | 5- |
| 94-96 | 586,341 | 93,899 | 16 | 340 | 0 | 93,559- | 16- |
| 95-97 | 128,201 | 88,110 | 69 | 45 | 0 | 88,065- | 69- |
| 96-98 | 135,381 | 81,629 | 60 | 45 | 0 | 81,584- | 60- |
| 97-99 | 92,395 | 26,571 | 29 | 45 | 0 | 26,526- | 29- |
| 98-00 | 133,268 | 28,268 | 21 | | 0 | 28,268- | 21- |
| 99-01 | 105,867 | 27,785 | 26 | | 0 | 27,785- | 26- |
| 00-02 | 61,048 | 4,288 | 7 | 1,391 | 2 | 2,896- | 5- |
| 01-03 | 5,498 | 2,531 | 46 | 1,391 | 25 | 1,139- | 21- |
| 02-04 | 5,098 | 2,531 | 50 | 1,391 | 27 | 1,139- | 22- |
| 03-05 | 3,996 | 1,032 | 26 | | 0 | 1,032- | 26- |

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 108 | 1,826 | | | 0 | 1,826- | |
| 05-07 | 54,711 | 1,826 | 3 | | 0 | 1,826- | 3- |
| 06-08 | 54,711 | 794 | 1 | | 0 | 794- | 1- |
| 07-09 | 54,711 | | 0 | | 0 | | 0 |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | 2,463 | | 2,463 | |
| 11-13 | | | | 2,463 | | 2,463 | |
| 12-14 | 360,014 | 154,859 | 43 | 5,271 | 1 | 149,588- | 42- |
| 13-15 | 575,395 | 157,297 | 27 | 5,551 | 1 | 151,746- | 26- |
| 14-16 | 773,432 | 179,147 | 23 | 11,335 | 1 | 167,812- | 22- |
| 15-17 | 442,155 | 27,932 | 6 | 8,588 | 2 | 19,343- | 4- |
| 16-18 | 283,895 | 25,494 | 9 | 5,874 | 2 | 19,620- | 7- |
| 17-19 | 130,944 | 3,644 | 3 | 1,307 | 1 | 2,337- | 2- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 326,617 | 16,759 | 5 | 5,900 | 2 | 10,859- | 3- |

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 11,099 | 778 | 7 | | 0 | 778- | 7- |
| 1994 | 127 | 993 | 782 | 54 | 43 | 939- | 739- |
| 1995 | 36,083 | | 0 | 3,835 | 11 | 3,835 | 11 |
| 1996 | 224,373 | 4,747 | 2 | 44,405 | 20 | 39,658 | 18 |
| 1997 | | | | | | | |
| 1998 | 58,809 | | 0 | 3,287 | 6 | 3,287 | 6 |
| 1999 | 226,400 | | 0 | 32,365 | 14 | 32,365 | 14 |
| 2000 | 30,646 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | 0 | | 0 | | 0 |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | 11 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | 30,258 | | 30,258 | |
| 2013 | 8,506 | | 0 | | 0 | | 0 |
| 2014 | | | | | | | |
| 2015 | 21,283 | 2,987 | 14 | | 0 | 2,987- | 14- |
| 2016 | 30,220 | 23,192 | 77 | | 0 | 23,192- | 77- |
| 2017 | 18,901 | 2,585- | 14- | 128 | 1 | 2,713 | 14 |
| 2018 | | | | | | | |
| 2019 | 89,344 | 1,571- | 2- | | 0 | 1,571 | 2 |
| TOTAL | 755,801 | 28,540 | 4 | 114,331 | 15 | 85,791 | 11 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 93-95 | 15,770 | 590 | 4 | 1,296 | 8 | 706 | 4 |
| 94-96 | 86,861 | 1,913 | 2 | 16,098 | 19 | 14,185 | 16 |
| 95-97 | 86,819 | 1,582 | 2 | 16,080 | 19 | 14,498 | 17 |
| 96-98 | 94,394 | 1,582 | 2 | 15,897 | 17 | 14,315 | 15 |
| 97-99 | 95,070 | | 0 | 11,884 | 13 | 11,884 | 13 |
| 98-00 | 105,285 | | 0 | 11,884 | 11 | 11,884 | 11 |
| 99-01 | 85,682 | | 0 | 10,788 | 13 | 10,788 | 13 |
| 00-02 | 10,215 | | 0 | | 0 | | 0 |
| 01-03 | | | | | | | |
| 02-04 | | | 0 | | 0 | | 0 |
| 03-05 | | | 0 | | 0 | | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | | | 0 | | 0 | | 0 |
| 05-07 | 4 | | 0 | | 0 | | 0 |
| 06-08 | 4 | | 0 | | 0 | | 0 |
| 07-09 | 4 | | 0 | | 0 | | 0 |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | 10,086 | | 10,086 | |
| 11-13 | 2,835 | | 0 | 10,086 | 356 | 10,086 | 356 |
| 12-14 | 2,835 | | 0 | 10,086 | 356 | 10,086 | 356 |
| 13-15 | 9,930 | 996 | 10 | | 0 | 996- | 10- |
| 14-16 | 17,168 | 8,726 | 51 | | 0 | 8,726- | 51- |
| 15-17 | 23,468 | 7,864 | 34 | 43 | 0 | 7,822- | 33- |
| 16-18 | 16,374 | 6,869 | 42 | 43 | 0 | 6,826- | 42- |
| 17-19 | 36,082 | 1,385- | 4- | 43 | 0 | 1,428 | 4 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 31,950 | 4,404 | 14 | 26 | 0 | 4,379- | 14- |

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 2015 | | 4- | | | | 4 | |
| 2016 | | 2,950 | | | | 2,950- | |
| 2017 | | 5,508 | | 1 | | 5,508- | |
| 2018 | | 7,093- | | 1 | | 7,094 | |
| 2019 | | 242 | | | | 242- | |
| TOTAL | | 1,602 | | 2 | | 1,601- | |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 15-17 | | 2,818 | | | | 2,818- | |
| 16-18 | | 455 | | 1 | | 454- | |
| 17-19 | | 448- | | 1 | | 448 | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | | 320 | | | | 320- | |

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 2000 | 51,833 | 2,952 | 6 | 1,576 | 3 | 1,376- | 3- |
| 2001 | | | | | | | |
| 2002 | | | | 15,000 | | 15,000 | |
| 2003 | | | | 1,803 | | 1,803 | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | 87,053 | 1,421 | 2 | | 0 | 1,421- | 2- |
| 2015 | 42,747 | 1,896 | 4 | 7,493 | 18 | 5,597 | 13 |
| 2016 | 4,221 | 3,853 | 91 | 10,418 | 247 | 6,565 | 156 |
| 2017 | | 3,942 | | 17,375 | | 13,434 | |
| 2018 | | 10,269 | | 16,329 | | 6,060 | |
| 2019 | | 19,521 | | 24,336 | | 4,815 | |
| TOTAL | 185,854 | 43,854 | 24 | 94,330 | 51 | 50,476 | 27 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 00-02 | 17,278 | 984 | 6 | 5,525 | 32 | 4,541 | 26 |
| 01-03 | | | | 5,601 | | 5,601 | |
| 02-04 | | | | 5,601 | | 5,601 | |
| 03-05 | | | | 601 | | 601 | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | | | | |
| 11-13 | | | | | | | |
| 12-14 | 29,018 | 474 | 2 | | 0 | 474- | 2- |
| 13-15 | 43,267 | 1,106 | 3 | 2,498 | 6 | 1,392 | 3 |
| 14-16 | 44,674 | 2,390 | 5 | 5,970 | 13 | 3,580 | 8 |
| 15-17 | 15,656 | 3,230 | 21 | 11,762 | 75 | 8,532 | 54 |

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 16-18 | 1,407 | 6,021 | 428 | 14,707 | | 8,686 | 617 |
| 17-19 | | 11,244 | | 19,347 | | 8,103 | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 9,394 | 7,896 | 84 | 15,190 | 162 | 7,294 | 78 |

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 92,711 | 21,444 | 23 | 4,997 | 5 | 16,447- | 18- |
| 1994 | | | | | | | |
| 1995 | 7,991 | 2,269 | 28 | 2,108 | 26 | 161- | 2- |
| 1996 | 6,060 | 2,217 | 37 | 1,465 | 24 | 752- | 12- |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 219,845 | 12,507 | 6 | 6,653 | 3 | 5,854- | 3- |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | 2,263 | | 0 | | 0 | | 0 |
| 2004 | 2,502 | | 0 | 2,500 | 100 | 2,500 | 100 |
| 2005 | | 57,445 | | 156,564 | | 99,119 | |
| 2006 | | 11,469 | | | | 11,469- | |
| 2007 | 371,707 | 13,874 | 4 | 35,000 | 9 | 21,126 | 6 |
| 2008 | | 21,604 | | | | 21,604- | |
| 2009 | 2,830,019 | 3,302 | 0 | | 0 | 3,302- | 0 |
| 2010 | 167,041 | 6,287 | 4 | 28,883 | 17 | 22,596 | 14 |
| 2011 | | 8,798 | | 942 | | 7,856- | |
| 2012 | 505,371 | | 0 | 73,294 | 15 | 73,294 | 15 |
| 2013 | | | | 146,137 | | 146,137 | |
| 2014 | 4,170,487 | 39,042 | 1 | 15,440 | 0 | 23,602- | 1- |
| 2015 | 1,368,664 | 297,565 | 22 | 148,823 | 11 | 148,742- | 11- |
| 2016 | 248,691 | 32,418 | 13 | 117,442 | 47 | 85,024 | 34 |
| 2017 | 2,040,737 | 437,869 | 21 | 588,653 | 29 | 150,784 | 7 |
| 2018 | | | | | | | |
| 2019 | | | | | | | |
| TOTAL | 12,034,088 | 968,110 | 8 | 1,328,901 | 11 | 360,791 | 3 |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 33,567 | 7,904 | 24 | 2,368 | 7 | 5,536- | 16- |
| 94-96 | 4,684 | 1,495 | 32 | 1,191 | 25 | 304- | 6- |
| 95-97 | 4,684 | 1,495 | 32 | 1,191 | 25 | 304- | 6- |
| 96-98 | 2,020 | 739 | 37 | 488 | 24 | 251- | 12- |
| 97-99 | | | | | | | |
| 98-00 | 73,282 | 4,169 | 6 | 2,218 | 3 | 1,951- | 3- |
| 99-01 | 73,282 | 4,169 | 6 | 2,218 | 3 | 1,951- | 3- |
| 00-02 | 73,282 | 4,169 | 6 | 2,218 | 3 | 1,951- | 3- |
| 01-03 | 754 | | 0 | | 0 | | 0 |
| 02-04 | 1,588 | | 0 | 833 | 52 | 833 | 52 |
| 03-05 | 1,588 | 19,148 | | 53,021 | | 33,873 | |

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 834 | 22,971 | | 53,021 | | 30,050 | |
| 05-07 | 123,902 | 27,596 | 22 | 63,855 | 52 | 36,259 | 29 |
| 06-08 | 123,902 | 15,649 | 13 | 11,667 | 9 | 3,982- | 3- |
| 07-09 | 1,067,242 | 12,927 | 1 | 11,667 | 1 | 1,260- | 0 |
| 08-10 | 999,020 | 10,398 | 1 | 9,628 | 1 | 770- | 0 |
| 09-11 | 999,020 | 6,129 | 1 | 9,942 | 1 | 3,813 | 0 |
| 10-12 | 224,137 | 5,028 | 2 | 34,373 | 15 | 29,345 | 13 |
| 11-13 | 168,457 | 2,933 | 2 | 73,458 | 44 | 70,525 | 42 |
| 12-14 | 1,558,619 | 13,014 | 1 | 78,290 | 5 | 65,276 | 4 |
| 13-15 | 1,846,384 | 112,202 | 6 | 103,467 | 6 | 8,736- | 0 |
| 14-16 | 1,929,281 | 123,008 | 6 | 93,902 | 5 | 29,107- | 2- |
| 15-17 | 1,219,364 | 255,951 | 21 | 284,973 | 23 | 29,022 | 2 |
| 16-18 | 763,143 | 156,762 | 21 | 235,365 | 31 | 78,603 | 10 |
| 17-19 | 680,246 | 145,956 | 21 | 196,218 | 29 | 50,261 | 7 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 731,619 | 153,570 | 21 | 170,984 | 23 | 17,413 | 2 |

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 257,089 | 61,914 | 24 | 40,640 | 16 | 21,274- | 8- |
| 1994 | 307,028 | 78,261 | 25 | 65,369 | 21 | 12,892- | 4- |
| 1995 | 330,763 | 92,561 | 28 | 71,277 | 22 | 21,284- | 6- |
| 1996 | 266,238 | 130,382 | 49 | 64,640 | 24 | 65,742- | 25- |
| 1997 | 416,363 | 143,330 | 34 | 85,250 | 20 | 58,080- | 14- |
| 1998 | 315,164 | 87,381 | 28 | 67,804 | 22 | 19,577- | 6- |
| 1999 | 443,991 | 81,583 | 18 | 48,794 | 11 | 32,789- | 7- |
| 2000 | 460,322 | 34,653 | 8 | 54,030 | 12 | 19,377 | 4 |
| 2001 | 313,936 | 48,120 | 15 | 60,548 | 19 | 12,428 | 4 |
| 2002 | 350,570 | 75,481 | 22 | 274,245 | 78 | 198,764 | 57 |
| 2003 | 255,212 | 87,273 | 34 | 126,571 | 50 | 39,298 | 15 |
| 2004 | 491,630 | 90,781 | 18 | 161,736 | 33 | 70,955 | 14 |
| 2005 | 149,876 | 71,794 | 48 | 273,889 | 183 | 202,095 | 135 |
| 2006 | 361,007 | 28,163 | 8 | 266,823 | 74 | 238,660 | 66 |
| 2007 | 421,381 | 20,546 | 5 | 570,930 | 135 | 550,384 | 131 |
| 2008 | 184,600 | 23,099 | 13 | 477,601 | 259 | 454,502 | 246 |
| 2009 | 277,127 | 3,207 | 1 | 468,240 | 169 | 465,033 | 168 |
| 2010 | 167,580 | 139- | 0 | 294,071 | 175 | 294,210 | 176 |
| 2011 | 129,104 | | 0 | 261,362 | 202 | 261,362 | 202 |
| 2012 | 133,609 | | 0 | 298,414 | 223 | 298,414 | 223 |
| 2013 | 973,074 | 243,477 | 25 | 260,374 | 27 | 16,897 | 2 |
| 2014 | 752,982 | 449,174 | 60 | 215,695 | 29 | 233,480- | 31- |
| 2015 | 796,418 | 705,581 | 89 | 124,722 | 16 | 580,859- | 73- |
| 2016 | 737,846 | 674,493 | 91 | 88,660 | 12 | 585,833- | 79- |
| 2017 | 736,428 | 708,359 | 96 | 145,694 | 20 | 562,665- | 76- |
| 2018 | 654,282 | 535,757 | 82 | 86,817 | 13 | 448,939- | 69- |
| 2019 | 959,455 | 647,981 | 68 | 66,204 | 7 | 581,777- | 61- |
| TOTAL | 11,643,075 | 5,123,212 | 44 | 5,020,402 | 43 | 102,811- | 1- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 93-95 | 298,293 | 77,579 | 26 | 59,095 | 20 | 18,483- | 6- |
| 94-96 | 301,343 | 100,401 | 33 | 67,095 | 22 | 33,306- | 11- |
| 95-97 | 337,788 | 122,091 | 36 | 73,722 | 22 | 48,369- | 14- |
| 96-98 | 332,588 | 120,364 | 36 | 72,565 | 22 | 47,800- | 14- |
| 97-99 | 391,839 | 104,098 | 27 | 67,283 | 17 | 36,815- | 9- |
| 98-00 | 406,492 | 67,872 | 17 | 56,876 | 14 | 10,996- | 3- |
| 99-01 | 406,083 | 54,785 | 13 | 54,457 | 13 | 328- | 0 |
| 00-02 | 374,943 | 52,751 | 14 | 129,608 | 35 | 76,856 | 20 |
| 01-03 | 306,573 | 70,291 | 23 | 153,788 | 50 | 83,497 | 27 |
| 02-04 | 365,804 | 84,512 | 23 | 187,517 | 51 | 103,006 | 28 |
| 03-05 | 298,906 | 83,283 | 28 | 187,399 | 63 | 104,116 | 35 |

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 334,171 | 63,579 | 19 | 234,149 | 70 | 170,570 | 51 |
| 05-07 | 310,755 | 40,168 | 13 | 370,547 | 119 | 330,380 | 106 |
| 06-08 | 322,329 | 23,936 | 7 | 438,451 | 136 | 414,515 | 129 |
| 07-09 | 294,369 | 15,617 | 5 | 505,591 | 172 | 489,973 | 166 |
| 08-10 | 209,769 | 8,722 | 4 | 413,304 | 197 | 404,582 | 193 |
| 09-11 | 191,271 | 1,023 | 1 | 341,224 | 178 | 340,202 | 178 |
| 10-12 | 143,431 | 46- | 0 | 284,616 | 198 | 284,662 | 198 |
| 11-13 | 411,929 | 81,159 | 20 | 273,384 | 66 | 192,225 | 47 |
| 12-14 | 619,889 | 230,884 | 37 | 258,161 | 42 | 27,277 | 4 |
| 13-15 | 840,825 | 466,077 | 55 | 200,264 | 24 | 265,814- | 32- |
| 14-16 | 762,416 | 609,749 | 80 | 143,026 | 19 | 466,724- | 61- |
| 15-17 | 756,897 | 696,144 | 92 | 119,692 | 16 | 576,452- | 76- |
| 16-18 | 709,519 | 639,536 | 90 | 107,057 | 15 | 532,479- | 75- |
| 17-19 | 783,388 | 630,699 | 81 | 99,572 | 13 | 531,127- | 68- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 776,886 | 654,434 | 84 | 102,420 | 13 | 552,015- | 71- |

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 356,035 | 63,553 | 18 | 42,077 | 12 | 21,476- | 6- |
| 1994 | 420,848 | 81,853 | 19 | 41,980 | 10 | 39,873- | 9- |
| 1995 | 454,007 | 81,285 | 18 | 58,984 | 13 | 22,301- | 5- |
| 1996 | 252,983 | 129,167 | 51 | 69,002 | 27 | 60,165- | 24- |
| 1997 | 294,241 | 99,072 | 34 | 64,442 | 22 | 34,630- | 12- |
| 1998 | 212,602 | 56,948 | 27 | 37,078 | 17 | 19,870- | 9- |
| 1999 | 434,976 | 70,387 | 16 | 44,869 | 10 | 25,518- | 6- |
| 2000 | 461,448 | 37,533 | 8 | 54,619 | 12 | 17,086 | 4 |
| 2001 | 183,869 | 34,768 | 19 | 59,128 | 32 | 24,360 | 13 |
| 2002 | 228,641 | | 0 | | 0 | | 0 |
| 2003 | 132,296 | | 0 | | 0 | | 0 |
| 2004 | 309,621 | | 0 | | 0 | | 0 |
| 2005 | 97,691 | | 0 | | 0 | | 0 |
| 2006 | 347,788 | | 0 | | 0 | | 0 |
| 2007 | 252,865 | | 0 | | 0 | | 0 |
| 2008 | 152,980 | | 0 | | 0 | | 0 |
| 2009 | 222,363 | 4 | 0 | 15,714 | 7 | 15,710 | 7 |
| 2010 | 63,154 | | 0 | 252,418 | 400 | 252,418 | 400 |
| 2011 | 9,204 | | 0 | 299,519 | | 299,519 | |
| 2012 | 21,069 | | 0 | 265,500 | | 265,500 | |
| 2013 | 693,926 | 173,630 | 25 | 297,627 | 43 | 123,997 | 18 |
| 2014 | 548,140 | 270,049 | 49 | 240,656 | 44 | 29,393- | 5- |
| 2015 | 600,417 | 484,380 | 81 | 72,076 | 12 | 412,304- | 69- |
| 2016 | 614,945 | 481,437 | 78 | 66,108 | 11 | 415,330- | 68- |
| 2017 | 625,348 | 448,847 | 72 | 68,725 | 11 | 380,122- | 61- |
| 2018 | 594,160 | 417,883 | 70 | 61,677 | 10 | 356,206- | 60- |
| 2019 | 754,506 | 355,777 | 47 | 55,934 | 7 | 299,843- | 40- |
| TOTAL | 9,340,124 | 3,286,573 | 35 | 2,168,132 | 23 | 1,118,441- | 12- |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 410,297 | 75,564 | 18 | 47,680 | 12 | 27,883- | 7- |
| 94-96 | 375,946 | 97,435 | 26 | 56,655 | 15 | 40,780- | 11- |
| 95-97 | 333,744 | 103,175 | 31 | 64,143 | 19 | 39,032- | 12- |
| 96-98 | 253,275 | 95,062 | 38 | 56,841 | 22 | 38,222- | 15- |
| 97-99 | 313,940 | 75,469 | 24 | 48,796 | 16 | 26,673- | 8- |
| 98-00 | 369,675 | 54,956 | 15 | 45,522 | 12 | 9,434- | 3- |
| 99-01 | 360,098 | 47,563 | 13 | 52,872 | 15 | 5,309 | 1 |
| 00-02 | 291,320 | 24,100 | 8 | 37,916 | 13 | 13,815 | 5 |
| 01-03 | 181,602 | 11,589 | 6 | 19,709 | 11 | 8,120 | 4 |
| 02-04 | 223,520 | | 0 | | 0 | | 0 |
| 03-05 | 179,870 | | 0 | | 0 | | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 251,700 | | 0 | | 0 | | 0 |
| 05-07 | 232,781 | | 0 | | 0 | | 0 |
| 06-08 | 251,211 | | 0 | | 0 | | 0 |
| 07-09 | 209,403 | 1 | 0 | 5,238 | 3 | 5,237 | 3 |
| 08-10 | 146,166 | 1 | 0 | 89,377 | 61 | 89,376 | 61 |
| 09-11 | 98,240 | 1 | 0 | 189,217 | 193 | 189,216 | 193 |
| 10-12 | 31,142 | | 0 | 272,479 | 875 | 272,479 | 875 |
| 11-13 | 241,399 | 57,877 | 24 | 287,549 | 119 | 229,672 | 95 |
| 12-14 | 421,045 | 147,893 | 35 | 267,928 | 64 | 120,035 | 29 |
| 13-15 | 614,161 | 309,353 | 50 | 203,453 | 33 | 105,900- | 17- |
| 14-16 | 587,834 | 411,955 | 70 | 126,280 | 21 | 285,675- | 49- |
| 15-17 | 613,570 | 471,555 | 77 | 68,969 | 11 | 402,585- | 66- |
| 16-18 | 611,484 | 449,389 | 73 | 65,503 | 11 | 383,886- | 63- |
| 17-19 | 658,005 | 407,502 | 62 | 62,112 | 9 | 345,390- | 52- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 637,875 | 437,665 | 69 | 64,904 | 10 | 372,761- | 58- |

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 45,752 | 12,697 | 28 | 6,448 | 14 | 6,249- | 14- |
| 1994 | 37,717 | 13,106 | 35 | 8,509 | 23 | 4,597- | 12- |
| 1995 | 59,290 | 21,334 | 36 | 12,029 | 20 | 9,305- | 16- |
| 1996 | 61,184 | 42,561 | 70 | 35,839 | 59 | 6,722- | 11- |
| 1997 | 69,992 | 10,888 | 16 | 4,664 | 7 | 6,224- | 9- |
| 1998 | 53,413 | 13,161 | 25 | 16,708 | 31 | 3,547 | 7 |
| 1999 | 74,814 | 14,937 | 20 | 7,191 | 10 | 7,746- | 10- |
| 2000 | 149,036 | 7,823 | 5 | 14,263 | 10 | 6,440 | 4 |
| 2001 | 103,933 | 13,615 | 13 | 12,695 | 12 | 920- | 1- |
| 2002 | 90,069 | | 0 | | 0 | | 0 |
| 2003 | 148,796 | | 0 | | 0 | | 0 |
| 2004 | 234,354 | | 0 | | 0 | | 0 |
| 2005 | 27,281 | 809 | 3 | | 0 | 809- | 3- |
| 2006 | 121,380 | 1,411 | 1 | | 0 | 1,411- | 1- |
| 2007 | 139,747 | 9,319 | 7 | | 0 | 9,319- | 7- |
| 2008 | 25,321 | | 0 | | 0 | | 0 |
| 2009 | 42,668 | 14 | 0 | 1,589 | 4 | 1,574 | 4 |
| 2010 | 27,632 | | 0 | 26,032 | 94 | 26,032 | 94 |
| 2011 | 460 | | 0 | 37,656 | | 37,656 | |
| 2012 | 6,763 | 371 | 5 | 40,964 | 606 | 40,593 | 600 |
| 2013 | 142,322 | 35,611 | 25 | 36,049 | 25 | 438 | 0 |
| 2014 | 29,970 | 12,690 | 42 | 74,510 | 249 | 61,820 | 206 |
| 2015 | 2,752 | 24,141 | 877 | 92,032 | | 67,891 | |
| 2016 | 3,143 | 32,594 | | 71,970 | | 39,375 | |
| 2017 | | 10,878 | | 85,053 | | 74,175 | |
| 2018 | 9 | 70,991 | | 68,516 | | 2,475- | |
| 2019 | 4 | 98,430 | | 57,275 | | 41,155- | |
| TOTAL | 1,697,802 | 447,381 | 26 | 709,992 | 42 | 262,611 | 15 |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 47,586 | 15,712 | 33 | 8,995 | 19 | 6,717- | 14- |
| 94-96 | 52,730 | 25,667 | 49 | 18,792 | 36 | 6,875- | 13- |
| 95-97 | 63,489 | 24,928 | 39 | 17,511 | 28 | 7,417- | 12- |
| 96-98 | 61,530 | 22,203 | 36 | 19,070 | 31 | 3,133- | 5- |
| 97-99 | 66,073 | 12,995 | 20 | 9,521 | 14 | 3,474- | 5- |
| 98-00 | 92,421 | 11,974 | 13 | 12,721 | 14 | 747 | 1 |
| 99-01 | 109,261 | 12,125 | 11 | 11,383 | 10 | 742- | 1- |
| 00-02 | 114,346 | 7,146 | 6 | 8,986 | 8 | 1,840 | 2 |
| 01-03 | 114,266 | 4,538 | 4 | 4,232 | 4 | 307- | 0 |
| 02-04 | 157,740 | | 0 | | 0 | | 0 |
| 03-05 | 136,810 | 270 | 0 | | 0 | 270- | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 127,672 | 740 | 1 | | 0 | 740- | 1- |
| 05-07 | 96,136 | 3,846 | 4 | | 0 | 3,846- | 4- |
| 06-08 | 95,482 | 3,577 | 4 | | 0 | 3,577- | 4- |
| 07-09 | 69,245 | 3,111 | 4 | 530 | 1 | 2,582- | 4- |
| 08-10 | 31,874 | 5 | 0 | 9,207 | 29 | 9,202 | 29 |
| 09-11 | 23,587 | 5 | 0 | 21,759 | 92 | 21,754 | 92 |
| 10-12 | 11,618 | 124 | 1 | 34,884 | 300 | 34,761 | 299 |
| 11-13 | 49,849 | 11,994 | 24 | 38,223 | 77 | 26,229 | 53 |
| 12-14 | 59,685 | 16,224 | 27 | 50,508 | 85 | 34,284 | 57 |
| 13-15 | 58,348 | 24,147 | 41 | 67,530 | 116 | 43,383 | 74 |
| 14-16 | 11,955 | 23,142 | 194 | 79,504 | 665 | 56,362 | 471 |
| 15-17 | 1,965 | 22,538 | | 83,018 | | 60,480 | |
| 16-18 | 1,051 | 38,155 | | 75,180 | | 37,025 | |
| 17-19 | 4 | 60,100 | | 70,281 | | 10,182 | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 1,182 | 47,407 | | 74,969 | | 27,562 | |

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 175,776 | 29,584 | 17 | 19,880 | 11 | 9,704- | 6- |
| 1994 | 202,888 | 68,153 | 34 | 51,816 | 26 | 16,337- | 8- |
| 1995 | 190,148 | 65,667 | 35 | 53,091 | 28 | 12,576- | 7- |
| 1996 | 152,359 | 123,865 | 81 | 90,159 | 59 | 33,706- | 22- |
| 1997 | 85,803 | 25,536 | 30 | 9,656 | 11 | 15,880- | 19- |
| 1998 | 129,319 | 45,580 | 35 | 33,423 | 26 | 12,157- | 9- |
| 1999 | 233,034 | 44,069 | 19 | 27,310 | 12 | 16,759- | 7- |
| 2000 | 430,883 | 23,744 | 6 | 22,857 | 5 | 887- | 0 |
| 2001 | 228,215 | 34,481 | 15 | 34,658 | 15 | 177 | 0 |
| 2002 | 142,064 | | 0 | 1,249 | 1 | 1,249 | 1 |
| 2003 | 500,884 | | 0 | | 0 | | 0 |
| 2004 | 376,207 | | 0 | | 0 | | 0 |
| 2005 | 164,403 | | 0 | | 0 | | 0 |
| 2006 | 224,689 | | 0 | | 0 | | 0 |
| 2007 | 397,214 | | 0 | | 0 | | 0 |
| 2008 | 66,088 | | 0 | | 0 | | 0 |
| 2009 | 115,395 | | 0 | 285 | 0 | 285 | 0 |
| 2010 | 20,899 | | 0 | 15,949 | 76 | 15,949 | 76 |
| 2011 | 33,251 | | 0 | 16,053 | 48 | 16,053 | 48 |
| 2012 | 10,539 | | 0 | 20,757 | 197 | 20,757 | 197 |
| 2013 | 551,540 | 138,003 | 25 | 29,982 | 5 | 108,021- | 20- |
| 2014 | 524,789 | 221,165 | 42 | 45,074 | 9 | 176,091- | 34- |
| 2015 | 560,234 | 245,427 | 44 | 119,468 | 21 | 125,959- | 22- |
| 2016 | 413,688 | 417,806 | 101 | 62,500 | 15 | 355,306- | 86- |
| 2017 | 760,396 | 434,714 | 57 | 188,557 | 25 | 246,157- | 32- |
| 2018 | 801,580 | 393,553 | 49 | 95,842 | 12 | 297,711- | 37- |
| 2019 | 1,094,576 | 458,463 | 42 | 67,294 | 6 | 391,169- | 36- |
| TOTAL | 8,586,862 | 2,769,811 | 32 | 1,005,860 | 12 | 1,763,951- | 21- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 93-95 | 189,604 | 54,468 | 29 | 41,596 | 22 | 12,872- | 7- |
| 94-96 | 181,798 | 85,895 | 47 | 65,022 | 36 | 20,873- | 11- |
| 95-97 | 142,770 | 71,689 | 50 | 50,969 | 36 | 20,721- | 15- |
| 96-98 | 122,494 | 64,994 | 53 | 44,413 | 36 | 20,581- | 17- |
| 97-99 | 149,385 | 38,395 | 26 | 23,463 | 16 | 14,932- | 10- |
| 98-00 | 264,412 | 37,798 | 14 | 27,863 | 11 | 9,934- | 4- |
| 99-01 | 297,377 | 34,098 | 11 | 28,275 | 10 | 5,823- | 2- |
| 00-02 | 267,054 | 19,408 | 7 | 19,588 | 7 | 180 | 0 |
| 01-03 | 290,388 | 11,494 | 4 | 11,969 | 4 | 475 | 0 |
| 02-04 | 339,718 | | 0 | 416 | 0 | 416 | 0 |
| 03-05 | 347,165 | | 0 | | 0 | | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 255,100 | | 0 | | 0 | | 0 |
| 05-07 | 262,102 | | 0 | | 0 | | 0 |
| 06-08 | 229,330 | | 0 | | 0 | | 0 |
| 07-09 | 192,899 | | 0 | 95 | 0 | 95 | 0 |
| 08-10 | 67,460 | | 0 | 5,411 | 8 | 5,411 | 8 |
| 09-11 | 56,515 | | 0 | 10,762 | 19 | 10,762 | 19 |
| 10-12 | 21,563 | | 0 | 17,586 | 82 | 17,586 | 82 |
| 11-13 | 198,443 | 46,001 | 23 | 22,264 | 11 | 23,737- | 12- |
| 12-14 | 362,289 | 119,723 | 33 | 31,938 | 9 | 87,785- | 24- |
| 13-15 | 545,521 | 201,532 | 37 | 64,841 | 12 | 136,690- | 25- |
| 14-16 | 499,571 | 294,799 | 59 | 75,681 | 15 | 219,119- | 44- |
| 15-17 | 578,106 | 365,982 | 63 | 123,508 | 21 | 242,474- | 42- |
| 16-18 | 658,555 | 415,358 | 63 | 115,633 | 18 | 299,725- | 46- |
| 17-19 | 885,518 | 428,910 | 48 | 117,231 | 13 | 311,679- | 35- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 726,095 | 389,993 | 54 | 106,732 | 15 | 283,261- | 39- |

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 44,830 | 5,920 | 13 | 13,370 | 30 | 7,450 | 17 |
| 1994 | 118,715 | 31,524 | 27 | 25,208 | 21 | 6,316- | 5- |
| 1995 | 343,441 | 51,650 | 15 | 22,480 | 7 | 29,170- | 8- |
| 1996 | 77,422 | 43,835 | 57 | 25,722 | 33 | 18,113- | 23- |
| 1997 | 86,537 | 33,192 | 38 | 20,033 | 23 | 13,159- | 15- |
| 1998 | 165,755 | 40,837 | 25 | 36,137 | 22 | 4,700- | 3- |
| 1999 | 218,642 | 41,961 | 19 | 19,269 | 9 | 22,692- | 10- |
| 2000 | 1,526,482 | 86,086 | 6 | 83,075 | 5 | 3,011- | 0 |
| 2001 | 192,541 | 35,135 | 18 | 22,455 | 12 | 12,680- | 7- |
| 2002 | 117,799 | 9,114 | 8 | 6,187 | 5 | 2,927- | 2- |
| 2003 | 259,168 | 34,928 | 13 | 20,576 | 8 | 14,352- | 6- |
| 2004 | 247,590 | 19,045 | 8 | 12,694 | 5 | 6,351- | 3- |
| 2005 | 56,564 | 7,025 | 12 | 8,744 | 15 | 1,719 | 3 |
| 2006 | 221,695 | | 0 | 66,057 | 30 | 66,057 | 30 |
| 2007 | 466,075 | | 0 | 48,477 | 10 | 48,477 | 10 |
| 2008 | 102,951 | | 0 | 116,211 | 113 | 116,211 | 113 |
| 2009 | 178,897 | | 0 | 42,531 | 24 | 42,531 | 24 |
| 2010 | 286,496 | | 0 | 79,725 | 28 | 79,725 | 28 |
| 2011 | 395,518 | | 0 | 111,751 | 28 | 111,751 | 28 |
| 2012 | 306,387 | | 0 | 86,532 | 28 | 86,532 | 28 |
| 2013 | 1,198,456 | 299,871 | 25 | 99,418 | 8 | 200,453- | 17- |
| 2014 | 1,411,184 | 372,080 | 26 | 50,422 | 4 | 321,658- | 23- |
| 2015 | 1,671,081 | 582,748 | 35 | 231,799 | 14 | 350,949- | 21- |
| 2016 | 1,358,488 | 606,512 | 45 | 177,222 | 13 | 429,290- | 32- |
| 2017 | 1,572,066 | 671,145 | 43 | 220,291 | 14 | 450,854- | 29- |
| 2018 | 1,125,802 | 495,702 | 44 | 175,867 | 16 | 319,835- | 28- |
| 2019 | 1,540,224 | 536,329 | 35 | 197,511 | 13 | 338,818- | 22- |
| TOTAL | 15,290,806 | 4,004,638 | 26 | 2,019,764 | 13 | 1,984,874- | 13- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 93-95 | 168,995 | 29,698 | 18 | 20,353 | 12 | 9,345- | 6- |
| 94-96 | 179,859 | 42,336 | 24 | 24,470 | 14 | 17,866- | 10- |
| 95-97 | 169,133 | 42,892 | 25 | 22,745 | 13 | 20,147- | 12- |
| 96-98 | 109,905 | 39,288 | 36 | 27,297 | 25 | 11,991- | 11- |
| 97-99 | 156,978 | 38,663 | 25 | 25,146 | 16 | 13,517- | 9- |
| 98-00 | 636,960 | 56,295 | 9 | 46,160 | 7 | 10,134- | 2- |
| 99-01 | 645,888 | 54,394 | 8 | 41,600 | 6 | 12,794- | 2- |
| 00-02 | 612,274 | 43,445 | 7 | 37,239 | 6 | 6,206- | 1- |
| 01-03 | 189,836 | 26,392 | 14 | 16,406 | 9 | 9,986- | 5- |
| 02-04 | 208,186 | 21,029 | 10 | 13,152 | 6 | 7,877- | 4- |
| 03-05 | 187,774 | 20,333 | 11 | 14,005 | 7 | 6,328- | 3- |

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 175,283 | 8,690 | 5 | 29,165 | 17 | 20,475 | 12 |
| 05-07 | 248,111 | 2,342 | 1 | 41,093 | 17 | 38,751 | 16 |
| 06-08 | 263,574 | | 0 | 76,915 | 29 | 76,915 | 29 |
| 07-09 | 249,308 | | 0 | 69,073 | 28 | 69,073 | 28 |
| 08-10 | 189,448 | | 0 | 79,489 | 42 | 79,489 | 42 |
| 09-11 | 286,970 | | 0 | 78,003 | 27 | 78,003 | 27 |
| 10-12 | 329,467 | | 0 | 92,669 | 28 | 92,669 | 28 |
| 11-13 | 633,454 | 99,957 | 16 | 99,234 | 16 | 723- | 0 |
| 12-14 | 972,009 | 223,984 | 23 | 78,791 | 8 | 145,193- | 15- |
| 13-15 | 1,426,907 | 418,233 | 29 | 127,213 | 9 | 291,020- | 20- |
| 14-16 | 1,480,251 | 520,446 | 35 | 153,148 | 10 | 367,299- | 25- |
| 15-17 | 1,533,879 | 620,135 | 40 | 209,771 | 14 | 410,364- | 27- |
| 16-18 | 1,352,119 | 591,120 | 44 | 191,127 | 14 | 399,993- | 30- |
| 17-19 | 1,412,697 | 567,725 | 40 | 197,890 | 14 | 369,836- | 26- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 1,453,532 | 578,487 | 40 | 200,538 | 14 | 377,949- | 26- |

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | | | | 1,162 | | 1,162 | |
| 1994 | | | | | | | |
| 1995 | | | | | | | |
| 1996 | | | | | | | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | 56 | 6 | 11 | 1 | 2 | 5- | 9- |
| 2000 | 28,469 | 1,640 | 6 | 916 | 3 | 724- | 3- |
| 2001 | | | | | | | |
| 2002 | 7 | | 0 | 854 | | 854 | |
| 2003 | | | | | | | |
| 2004 | 10,195 | | 0 | | 0 | | 0 |
| 2005 | | | | | | | |
| 2006 | 719 | 1,620 | 225 | | 0 | 1,620- | 225- |
| 2007 | | 134 | | | | 134- | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | | | | | | | |
| 2011 | | | | | | | |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | 59,995 | 7,686 | 13 | 11,628 | 19 | 3,942 | 7 |
| 2015 | | 9,969 | | 42,109 | | 32,140 | |
| 2016 | | 11,269 | | 23,538 | | 12,269 | |
| 2017 | | 4,632 | | 36,028 | | 31,397 | |
| 2018 | | 29,260 | | 28,750 | | 510- | |
| 2019 | 305 | 39,084 | | 22,679 | | 16,405- | |
| TOTAL | 99,745 | 105,300 | 106 | 167,665 | 168 | 62,365 | 63 |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 93-95 | | | | 387 | | 387 | |
| 94-96 | | | | | | | |
| 95-97 | | | | | | | |
| 96-98 | | | | | | | |
| 97-99 | 19 | 2 | 11 | | 2 | 2- | 9- |
| 98-00 | 9,508 | 549 | 6 | 306 | 3 | 243- | 3- |
| 99-01 | 9,508 | 549 | 6 | 306 | 3 | 243- | 3- |
| 00-02 | 9,492 | 547 | 6 | 590 | 6 | 43 | 0 |
| 01-03 | 2 | | 0 | 285 | | 285 | |
| 02-04 | 3,401 | | 0 | 285 | 8 | 285 | 8 |
| 03-05 | 3,398 | | 0 | | 0 | | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 3,638 | 540 | 15 | | 0 | 540- | 15- |
| 05-07 | 240 | 585 | 244 | | 0 | 585- | 244- |
| 06-08 | 240 | 585 | 244 | | 0 | 585- | 244- |
| 07-09 | | 45 | | | | 45- | |
| 08-10 | | | | | | | |
| 09-11 | | | | | | | |
| 10-12 | | | | | | | |
| 11-13 | | | | | | | |
| 12-14 | 19,998 | 2,562 | 13 | 3,876 | 19 | 1,314 | 7 |
| 13-15 | 19,998 | 5,885 | 29 | 17,912 | 90 | 12,027 | 60 |
| 14-16 | 19,998 | 9,641 | 48 | 25,758 | 129 | 16,117 | 81 |
| 15-17 | | 8,623 | | 33,892 | | 25,269 | |
| 16-18 | | 15,054 | | 29,439 | | 14,385 | |
| 17-19 | 102 | 24,325 | | 29,152 | | 4,827 | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 61 | 18,843 | | 30,621 | | 11,778 | |

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 211,488 | 77,747 | 37 | 49,128 | 23 | 28,619- | 14- |
| 1994 | 149,416 | 98,560 | 66 | 57,211 | 38 | 41,349- | 28- |
| 1995 | 181,413 | 84,180 | 46 | 55,073 | 30 | 29,107- | 16- |
| 1996 | 136,314 | 70,965 | 52 | 36,262 | 27 | 34,703- | 25- |
| 1997 | 53,100 | 14,671 | 28 | 8,287 | 16 | 6,384- | 12- |
| 1998 | 175,615 | 93,007 | 53 | 16,781 | 10 | 76,226- | 43- |
| 1999 | 599,260 | 181,145 | 30 | 58,603 | 10 | 122,542- | 20- |
| 2000 | 456,886 | 62,288 | 14 | 9,368 | 2 | 52,920- | 12- |
| 2001 | 721,393 | 192,160 | 27 | 42,546 | 6 | 149,614- | 21- |
| 2002 | 1,183,384 | 362,520 | 31 | 129 | 0 | 362,391- | 31- |
| 2003 | 678,813 | 188,595 | 28 | 321 | 0 | 188,274- | 28- |
| 2004 | 544,753 | 161,760 | 30 | | 0 | 161,760- | 30- |
| 2005 | 175,069 | 45,840 | 26 | | 0 | 45,840- | 26- |
| 2006 | 1,139,974 | 46,985 | 4 | | 0 | 46,985- | 4- |
| 2007 | 1,077,779 | | 0 | | 0 | | 0 |
| 2008 | 600,894 | | 0 | | 0 | | 0 |
| 2009 | | | | | | | |
| 2010 | 109,089 | | 0 | 12,366 | 11 | 12,366 | 11 |
| 2011 | 279,746 | | 0 | 34,918 | 12 | 34,918 | 12 |
| 2012 | | | | 19,506 | | 19,506 | |
| 2013 | 265,688 | 66,479 | 25 | 15,061 | 6 | 51,418- | 19- |
| 2014 | | | | | | | |
| 2015 | | 7,813 | | 6,451 | | 1,362- | |
| 2016 | | 6,830 | | 679 | | 6,151- | |
| 2017 | | 3,544 | | 1,003 | | 2,540- | |
| 2018 | | 5,586 | | 2,635 | | 2,951- | |
| 2019 | | 19,884 | | 2,403 | | 17,481- | |
| TOTAL | 8,740,074 | 1,790,559 | 20 | 428,730 | 5 | 1,361,829- | 16- |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 93-95 | 180,772 | 86,829 | 48 | 53,804 | 30 | 33,025- | 18- |
| 94-96 | 155,714 | 84,568 | 54 | 49,515 | 32 | 35,053- | 23- |
| 95-97 | 123,609 | 56,605 | 46 | 33,207 | 27 | 23,398- | 19- |
| 96-98 | 121,676 | 59,548 | 49 | 20,443 | 17 | 39,104- | 32- |
| 97-99 | 275,992 | 96,274 | 35 | 27,890 | 10 | 68,384- | 25- |
| 98-00 | 410,587 | 112,147 | 27 | 28,251 | 7 | 83,896- | 20- |
| 99-01 | 592,513 | 145,198 | 25 | 36,839 | 6 | 108,359- | 18- |
| 00-02 | 787,221 | 205,656 | 26 | 17,348 | 2 | 188,308- | 24- |
| 01-03 | 861,197 | 247,758 | 29 | 14,332 | 2 | 233,426- | 27- |
| 02-04 | 802,317 | 237,625 | 30 | 150 | 0 | 237,475- | 30- |
| 03-05 | 466,212 | 132,065 | 28 | 107 | 0 | 131,958- | 28- |

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 619,932 | 84,862 | 14 | | 0 | 84,862- | 14- |
| 05-07 | 797,607 | 30,942 | 4 | | 0 | 30,942- | 4- |
| 06-08 | 939,549 | 15,662 | 2 | | 0 | 15,662- | 2- |
| 07-09 | 559,558 | | 0 | | 0 | | 0 |
| 08-10 | 236,661 | | 0 | 4,122 | 2 | 4,122 | 2 |
| 09-11 | 129,612 | | 0 | 15,761 | 12 | 15,761 | 12 |
| 10-12 | 129,612 | | 0 | 22,263 | 17 | 22,263 | 17 |
| 11-13 | 181,811 | 22,160 | 12 | 23,162 | 13 | 1,002 | 1 |
| 12-14 | 88,563 | 22,160 | 25 | 11,522 | 13 | 10,637- | 12- |
| 13-15 | 88,563 | 24,764 | 28 | 7,171 | 8 | 17,593- | 20- |
| 14-16 | | 4,881 | | 2,377 | | 2,504- | |
| 15-17 | | 6,062 | | 2,711 | | 3,351- | |
| 16-18 | | 5,320 | | 1,439 | | 3,881- | |
| 17-19 | | 9,671 | | 2,014 | | 7,658- | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | | 8,731 | | 2,634 | | 6,097- | |

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 85,549 | 20,953 | 24 | 23,474 | 27 | 2,521 | 3 |
| 1994 | 51,518 | 14,589 | 28 | 11,944 | 23 | 2,645- | 5- |
| 1995 | 53,376 | 17,371 | 33 | 8,348 | 16 | 9,023- | 17- |
| 1996 | 37,660 | 26,901 | 71 | 18,462 | 49 | 8,439- | 22- |
| 1997 | 60,426 | 28,610 | 47 | 17,271 | 29 | 11,339- | 19- |
| 1998 | 46,834 | 17,749 | 38 | 10,271 | 22 | 7,478- | 16- |
| 1999 | 62,481 | 21,564 | 35 | 18,860 | 30 | 2,704- | 4- |
| 2000 | 91,814 | 5,666 | 6 | 8,217 | 9 | 2,551 | 3 |
| 2001 | 48,207 | 5,505 | 11 | 11,386 | 24 | 5,881 | 12 |
| 2002 | 130,178 | | 0 | | 0 | | 0 |
| 2003 | 113,286 | | 0 | | 0 | | 0 |
| 2004 | 87,763 | | 0 | | 0 | | 0 |
| 2005 | 77,186 | 17,434 | 23 | | 0 | 17,434- | 23- |
| 2006 | 60,252 | 52 | 0 | | 0 | 52- | 0 |
| 2007 | 15,366 | 29,120 | 190 | | 0 | 29,120- | 190- |
| 2008 | 8,836 | 785 | 9 | | 0 | 785- | 9- |
| 2009 | 25,418 | 3,367 | 13 | | 0 | 3,367- | 13- |
| 2010 | 4,590 | 354 | 8 | | 0 | 354- | 8- |
| 2011 | 1,340 | | 0 | | 0 | | 0 |
| 2012 | 530 | | 0 | | 0 | | 0 |
| 2013 | 206,467 | 51,661 | 25 | | 0 | 51,661- | 25- |
| 2014 | 73,919 | 27,718 | 37 | | 0 | 27,718- | 37- |
| 2015 | 101,819 | 40,390 | 40 | 9,270 | 9 | 31,120- | 31- |
| 2016 | 98,304 | 34,262 | 35 | 6,927 | 7 | 27,335- | 28- |
| 2017 | 350,450 | 117,371 | 33 | 30,362 | 9 | 87,009- | 25- |
| 2018 | 107,806 | 43,341 | 40 | 6,331 | 6 | 37,010- | 34- |
| 2019 | 159,033 | | 0 | 3,377 | 2 | 3,377 | 2 |
| TOTAL | 2,160,408 | 524,762 | 24 | 184,500 | 9 | 340,263- | 16- |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 93-95 | 63,481 | 17,638 | 28 | 14,589 | 23 | 3,049- | 5- |
| 94-96 | 47,518 | 19,620 | 41 | 12,918 | 27 | 6,702- | 14- |
| 95-97 | 50,487 | 24,294 | 48 | 14,694 | 29 | 9,600- | 19- |
| 96-98 | 48,307 | 24,420 | 51 | 15,335 | 32 | 9,085- | 19- |
| 97-99 | 56,580 | 22,641 | 40 | 15,467 | 27 | 7,174- | 13- |
| 98-00 | 67,043 | 14,993 | 22 | 12,449 | 19 | 2,544- | 4- |
| 99-01 | 67,501 | 10,912 | 16 | 12,821 | 19 | 1,909 | 3 |
| 00-02 | 90,066 | 3,724 | 4 | 6,534 | 7 | 2,811 | 3 |
| 01-03 | 97,224 | 1,835 | 2 | 3,795 | 4 | 1,960 | 2 |
| 02-04 | 110,409 | | 0 | | 0 | | 0 |
| 03-05 | 92,745 | 5,811 | 6 | | 0 | 5,811- | 6- |

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 75,067 | 5,829 | 8 | | 0 | 5,829- | 8- |
| 05-07 | 50,935 | 15,535 | 31 | | 0 | 15,535- | 31- |
| 06-08 | 28,151 | 9,986 | 35 | | 0 | 9,986- | 35- |
| 07-09 | 16,540 | 11,091 | 67 | | 0 | 11,091- | 67- |
| 08-10 | 12,948 | 1,502 | 12 | | 0 | 1,502- | 12- |
| 09-11 | 10,449 | 1,240 | 12 | | 0 | 1,240- | 12- |
| 10-12 | 2,153 | 118 | 5 | | 0 | 118- | 5- |
| 11-13 | 69,446 | 17,220 | 25 | | 0 | 17,220- | 25- |
| 12-14 | 93,639 | 26,460 | 28 | | 0 | 26,460- | 28- |
| 13-15 | 127,402 | 39,923 | 31 | 3,090 | 2 | 36,833- | 29- |
| 14-16 | 91,347 | 34,123 | 37 | 5,399 | 6 | 28,724- | 31- |
| 15-17 | 183,524 | 64,008 | 35 | 15,520 | 8 | 48,488- | 26- |
| 16-18 | 185,520 | 64,991 | 35 | 14,540 | 8 | 50,451- | 27- |
| 17-19 | 205,763 | 53,570 | 26 | 13,357 | 6 | 40,214- | 20- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 163,482 | 47,073 | 29 | 11,253 | 7 | 35,819- | 22- |

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1993 | 24,002 | 4,661 | 19 | 2,425 | 10 | 2,236- | 9- |
| 1994 | 47,994 | 19,516 | 41 | 11,510 | 24 | 8,006- | 17- |
| 1995 | 36,371 | 11,808 | 32 | 8,127 | 22 | 3,681- | 10- |
| 1996 | 4,899 | 2,691 | 55 | 2,604 | 53 | 87- | 2- |
| 1997 | 6,390 | 2,609 | 41 | 1,460 | 23 | 1,149- | 18- |
| 1998 | 13,000 | 4,317 | 33 | 2,320 | 18 | 1,997- | 15- |
| 1999 | 16,309 | 2,980 | 18 | 2,096 | 13 | 884- | 5- |
| 2000 | 65,496 | 4,301 | 7 | 2,832 | 4 | 1,469- | 2- |
| 2001 | 63,267 | 11,459 | 18 | 13,504 | 21 | 2,045 | 3 |
| 2002 | 16,890 | | 0 | | 0 | | 0 |
| 2003 | 14,954 | | 0 | | 0 | | 0 |
| 2004 | 107,508 | | 0 | 18,030 | 17 | 18,030 | 17 |
| 2005 | 180 | 10,517 | | | 0 | 10,517- | |
| 2006 | 85,840 | 20,116 | 23 | | 0 | 20,116- | 23- |
| 2007 | 33,043 | 17,460 | 53 | | 0 | 17,460- | 53- |
| 2008 | 15,008 | 1,265 | 8 | | 0 | 1,265- | 8- |
| 2009 | 10,201 | 1,691 | 17 | | 0 | 1,691- | 17- |
| 2010 | 1,051 | 301 | 29 | | 0 | 301- | 29- |
| 2011 | 9,322 | | 0 | | 0 | | 0 |
| 2012 | 1,613 | | 0 | | 0 | | 0 |
| 2013 | 31,503 | 7,883 | 25 | | 0 | 7,883- | 25- |
| 2014 | 22,783 | 19,096 | 84 | | 0 | 19,096- | 84- |
| 2015 | 11,892 | 19,249 | 162 | 8,710 | 73 | 10,539- | 89- |
| 2016 | 28,910 | 14,733 | 51 | 6,620 | 23 | 8,114- | 28- |
| 2017 | 18,947 | 11,279 | 60 | 8,326 | 44 | 2,953- | 16- |
| 2018 | 15,752 | 29,617 | 188 | 5,360 | 34 | 24,258- | 154- |
| 2019 | 8,805 | 22,712 | 258 | 3,100 | 35 | 19,612- | 223- |
| TOTAL | 711,932 | 240,261 | 34 | 97,023 | 14 | 143,238- | 20- |

THREE-YEAR MOVING AVERAGES

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 93-95 | 36,122 | 11,995 | 33 | 7,354 | 20 | 4,641- | 13- |
| 94-96 | 29,755 | 11,338 | 38 | 7,414 | 25 | 3,925- | 13- |
| 95-97 | 15,887 | 5,703 | 36 | 4,064 | 26 | 1,639- | 10- |
| 96-98 | 8,096 | 3,206 | 40 | 2,128 | 26 | 1,078- | 13- |
| 97-99 | 11,900 | 3,302 | 28 | 1,959 | 16 | 1,343- | 11- |
| 98-00 | 31,602 | 3,866 | 12 | 2,416 | 8 | 1,450- | 5- |
| 99-01 | 48,357 | 6,247 | 13 | 6,144 | 13 | 103- | 0 |
| 00-02 | 48,551 | 5,253 | 11 | 5,445 | 11 | 192 | 0 |
| 01-03 | 31,704 | 3,820 | 12 | 4,501 | 14 | 682 | 2 |
| 02-04 | 46,451 | | 0 | 6,010 | 13 | 6,010 | 13 |
| 03-05 | 40,881 | 3,506 | 9 | 6,010 | 15 | 2,504 | 6 |

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 04-06 | 64,509 | 10,211 | 16 | 6,010 | 9 | 4,201- | 7- |
| 05-07 | 39,688 | 16,031 | 40 | | 0 | 16,031- | 40- |
| 06-08 | 44,630 | 12,947 | 29 | | 0 | 12,947- | 29- |
| 07-09 | 19,417 | 6,805 | 35 | | 0 | 6,805- | 35- |
| 08-10 | 8,753 | 1,085 | 12 | | 0 | 1,085- | 12- |
| 09-11 | 6,858 | 664 | 10 | | 0 | 664- | 10- |
| 10-12 | 3,996 | 100 | 3 | | 0 | 100- | 3- |
| 11-13 | 14,146 | 2,628 | 19 | | 0 | 2,628- | 19- |
| 12-14 | 18,633 | 8,993 | 48 | | 0 | 8,993- | 48- |
| 13-15 | 22,059 | 15,409 | 70 | 2,903 | 13 | 12,506- | 57- |
| 14-16 | 21,195 | 17,693 | 83 | 5,110 | 24 | 12,583- | 59- |
| 15-17 | 19,917 | 15,087 | 76 | 7,885 | 40 | 7,202- | 36- |
| 16-18 | 21,203 | 18,543 | 87 | 6,768 | 32 | 11,775- | 56- |
| 17-19 | 14,501 | 21,203 | 146 | 5,595 | 39 | 15,607- | 108- |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 16,861 | 19,518 | 116 | 6,423 | 38 | 13,095- | 78- |

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1996 | 449,545 | | 0 | | 0 | | 0 |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | 182,929 | | 0 | | 0 | | 0 |
| 2000 | 2,586 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | | | | | | | |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | 5,479 | | 0 | | 0 | | 0 |
| 2006 | | | | | | | |
| 2007 | 22,944 | | 0 | | 0 | | 0 |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 460,453 | | 0 | | 0 | | 0 |
| 2011 | 233,445 | | 0 | | 0 | | 0 |
| 2012 | | | | | | | |
| 2013 | | | | | | | |
| 2014 | 493,516 | | 0 | | 0 | | 0 |
| 2015 | 577,894 | 1,427 | 0 | 9,864 | 2 | 8,437 | 1 |
| 2016 | | 2,361 | | 9,935 | | 7,574 | |
| 2017 | | | | | | | |
| 2018 | | | | | | | |
| 2019 | | 857 | | 134,884 | | 134,027 | |
| TOTAL | 2,428,791 | 4,646 | 0 | 154,683 | 6 | 150,037 | 6 |

THREE-YEAR MOVING AVERAGES

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 96-98 | 149,848 | | 0 | | 0 | | 0 |
| 97-99 | 60,976 | | 0 | | 0 | | 0 |
| 98-00 | 61,838 | | 0 | | 0 | | 0 |
| 99-01 | 61,838 | | 0 | | 0 | | 0 |
| 00-02 | 862 | | 0 | | 0 | | 0 |
| 01-03 | | | | | | | |
| 02-04 | | | | | | | |
| 03-05 | 1,826 | | 0 | | 0 | | 0 |
| 04-06 | 1,826 | | 0 | | 0 | | 0 |
| 05-07 | 9,474 | | 0 | | 0 | | 0 |
| 06-08 | 7,648 | | 0 | | 0 | | 0 |
| 07-09 | 7,648 | | 0 | | 0 | | 0 |
| 08-10 | 153,484 | | 0 | | 0 | | 0 |
| 09-11 | 231,299 | | 0 | | 0 | | 0 |

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 10-12 | 231,299 | | 0 | | 0 | | 0 |
| 11-13 | 77,815 | | 0 | | 0 | | 0 |
| 12-14 | 164,505 | | 0 | | 0 | | 0 |
| 13-15 | 357,137 | 476 | 0 | 3,288 | 1 | 2,812 | 1 |
| 14-16 | 357,137 | 1,263 | 0 | 6,600 | 2 | 5,337 | 1 |
| 15-17 | 192,631 | 1,263 | 1 | 6,600 | 3 | 5,337 | 3 |
| 16-18 | | 787 | | 3,312 | | 2,525 | |
| 17-19 | | 286 | | 44,961 | | 44,676 | |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 115,579 | 929 | 1 | 30,937 | 27 | 30,007 | 26 |

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | PCT | GROSS SALVAGE AMOUNT | PCT | NET SALVAGE AMOUNT | PCT |
|---|---|---|---|---|---|---|---|
| 1994 | 10,224 | | 0 | | 0 | | 0 |
| 1995 | | | | | | | |
| 1996 | | | | 11,500 | | 11,500 | |
| 1997 | | | | | | | |
| 1998 | | | | | | | |
| 1999 | | | | | | | |
| 2000 | 2,099 | | 0 | | 0 | | 0 |
| 2001 | | | | | | | |
| 2002 | 21,615 | | 0 | | 0 | | 0 |
| 2003 | | | | | | | |
| 2004 | | | | | | | |
| 2005 | | | | | | | |
| 2006 | | | | | | | |
| 2007 | | | | | | | |
| 2008 | | | | | | | |
| 2009 | | | | | | | |
| 2010 | 64,217 | | 0 | 15,500 | 24 | 15,500 | 24 |
| 2011 | | | | 424 | | 424 | |
| 2012 | 321,549 | | 0 | | 0 | | 0 |
| 2013 | 5,628 | | 0 | | 0 | | 0 |
| 2014 | 621 | | 0 | 651 | 105 | 651 | 105 |
| 2015 | 31,014 | 228 | 1 | 14,015 | 45 | 13,787 | 44 |
| 2016 | 19,745 | 265 | 1 | 10,727 | 54 | 10,462 | 53 |
| 2017 | 65,323 | 14- | 0 | 8,023 | 12 | 8,037 | 12 |
| 2018 | 109,650 | 4 | 0 | 35,312 | 32 | 35,308 | 32 |
| 2019 | 7,200 | 17 | 0 | 6,533 | 91 | 6,517 | 91 |
| TOTAL | 658,885 | 499 | 0 | 102,685 | 16 | 102,186 | 16 |
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 94-96 | 3,408 | | 0 | 3,833 | 112 | 3,833 | 112 |
| 95-97 | | | | 3,833 | | 3,833 | |
| 96-98 | | | | 3,833 | | 3,833 | |
| 97-99 | | | | | | | |
| 98-00 | 700 | | 0 | | 0 | | 0 |
| 99-01 | 700 | | 0 | | 0 | | 0 |
| 00-02 | 7,905 | | 0 | | 0 | | 0 |
| 01-03 | 7,205 | | 0 | | 0 | | 0 |
| 02-04 | 7,205 | | 0 | | 0 | | 0 |
| 03-05 | | | | | | | |
| 04-06 | | | | | | | |
| 05-07 | | | | | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

| YEAR | REGULAR RETIREMENTS | COST OF REMOVAL AMOUNT | COST OF REMOVAL PCT | GROSS SALVAGE AMOUNT | GROSS SALVAGE PCT | NET SALVAGE AMOUNT | NET SALVAGE PCT |
|---|---|---|---|---|---|---|---|
| THREE-YEAR MOVING AVERAGES | | | | | | | |
| 06-08 | | | | | | | |
| 07-09 | | | | | | | |
| 08-10 | 21,406 | | 0 | 5,167 | 24 | 5,167 | 24 |
| 09-11 | 21,406 | | 0 | 5,308 | 25 | 5,308 | 25 |
| 10-12 | 128,589 | | 0 | 5,308 | 4 | 5,308 | 4 |
| 11-13 | 109,059 | | 0 | 141 | 0 | 141 | 0 |
| 12-14 | 109,266 | | 0 | 217 | 0 | 217 | 0 |
| 13-15 | 12,421 | 76 | 1 | 4,889 | 39 | 4,813 | 39 |
| 14-16 | 17,127 | 164 | 1 | 8,464 | 49 | 8,300 | 48 |
| 15-17 | 38,694 | 160 | 0 | 10,922 | 28 | 10,762 | 28 |
| 16-18 | 64,906 | 85 | 0 | 18,020 | 28 | 17,936 | 28 |
| 17-19 | 60,724 | 2 | 0 | 16,623 | 27 | 16,621 | 27 |
| FIVE-YEAR AVERAGE | | | | | | | |
| 15-19 | 46,586 | 100 | 0 | 14,922 | 32 | 14,822 | 32 |

# PART IX. DETAILED DEPRECIATION CALCULATIONS

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 6<br>INTERIM SURVIVOR CURVE.. IOWA 100-R3<br>PROBABLE RETIREMENT YEAR.. 12-2021<br>NET SALVAGE PERCENT.. -9 | | | | | | |
| 1957 | 367,404.00 | 387,719 | 383,865 | 16,606 | 1.99 | 8,345 |
| 1959 | 24,307.00 | 25,626 | 25,371 | 1,123 | 1.99 | 564 |
| 1960 | 661.00 | 697 | 690 | 30 | 1.99 | 15 |
| 1961 | 21.00 | 22 | 22 | 1 | 1.99 | 1 |
| 1962 | 991.00 | 1,043 | 1,033 | 48 | 1.99 | 24 |
| 1963 | 87.00 | 92 | 91 | 4 | 1.99 | 2 |
| 1964 | 15.00 | 16 | 16 | | | |
| 1965 | 339.00 | 356 | 352 | 17 | 1.99 | 9 |
| 1966 | 3,966.00 | 4,165 | 4,124 | 199 | 1.99 | 100 |
| 1968 | 4,292.00 | 4,501 | 4,456 | 222 | 1.99 | 112 |
| 1969 | 563.00 | 590 | 584 | 30 | 1.99 | 15 |
| 1972 | 3,871.00 | 4,047 | 4,007 | 213 | 1.99 | 107 |
| 1973 | 928.00 | 969 | 959 | 52 | 1.99 | 26 |
| 1975 | 15,338.00 | 15,993 | 15,834 | 884 | 1.99 | 444 |
| 1976 | 10,472.00 | 10,906 | 10,798 | 617 | 2.00 | 308 |
| 1979 | 4,621.00 | 4,797 | 4,749 | 288 | 2.00 | 144 |
| 1981 | 927.00 | 960 | 950 | 60 | 2.00 | 30 |
| 1983 | 262.00 | 271 | 268 | 17 | 2.00 | 8 |
| 1985 | 186,589.00 | 192,149 | 190,239 | 13,143 | 2.00 | 6,572 |
| 1987 | 11,630.00 | 11,937 | 11,818 | 858 | 2.00 | 429 |
| 1988 | 6,307.00 | 6,461 | 6,397 | 478 | 2.00 | 239 |
| 1994 | 26,748.45 | 27,025 | 26,756 | 2,399 | 2.00 | 1,200 |
| 1995 | 65,286.16 | 65,766 | 65,112 | 6,050 | 2.00 | 3,025 |
| 1997 | 59,140.97 | 59,182 | 58,594 | 5,870 | 2.00 | 2,935 |
| 1999 | 4,121.96 | 4,092 | 4,051 | 442 | 2.00 | 221 |
| 2000 | 131,347.50 | 129,807 | 128,517 | 14,652 | 2.00 | 7,326 |
| 2001 | 214,105.93 | 210,540 | 208,447 | 24,928 | 2.00 | 12,464 |
| 2004 | 112,528.68 | 108,606 | 107,526 | 15,130 | 2.00 | 7,565 |
| 2018 | 33,946.17 | 15,858 | 15,700 | 21,301 | 2.00 | 10,650 |
| | 1,290,816.82 | 1,294,193 | 1,281,328 | 125,662 | | 62,880 |
| RIO GRANDE UNIT 7<br>INTERIM SURVIVOR CURVE.. IOWA 100-R3<br>PROBABLE RETIREMENT YEAR.. 12-2022<br>NET SALVAGE PERCENT.. -9 | | | | | | |
| 1958 | 338,477.00 | 351,349 | 364,983 | 3,957 | 2.98 | 1,328 |
| 1960 | 24,022.00 | 24,899 | 25,865 | 319 | 2.98 | 107 |
| 1961 | 21.00 | 22 | 23 | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1962 | 991.00 | 1,026 | 1,066 | 14 | 2.98 | 5 |
| 1963 | 87.00 | 90 | 93 | 1 | 2.98 | |
| 1964 | 15.00 | 15 | 16 | 1 | 2.98 | |
| 1965 | 339.00 | 350 | 364 | 6 | 2.98 | 2 |
| 1966 | 3,966.00 | 4,090 | 4,249 | 74 | 2.98 | 25 |
| 1968 | 4,292.00 | 4,417 | 4,588 | 90 | 2.98 | 30 |
| 1969 | 563.00 | 579 | 601 | 12 | 2.98 | 4 |
| 1972 | 3,871.00 | 3,965 | 4,119 | 101 | 2.99 | 34 |
| 1973 | 928.00 | 949 | 986 | 26 | 2.99 | 9 |
| 1975 | 15,338.00 | 15,650 | 16,257 | 461 | 2.99 | 154 |
| 1976 | 10,472.00 | 10,670 | 11,084 | 330 | 2.99 | 110 |
| 1979 | 4,621.00 | 4,687 | 4,869 | 168 | 2.99 | 56 |
| 1981 | 927.00 | 937 | 973 | 37 | 2.99 | 12 |
| 1983 | 262.00 | 264 | 274 | 11 | 2.99 | 4 |
| 1984 | 186,589.00 | 187,443 | 194,717 | 8,665 | 2.99 | 2,898 |
| 1987 | 11,630.00 | 11,601 | 12,051 | 626 | 2.99 | 209 |
| 1988 | 6,307.00 | 6,274 | 6,517 | 357 | 2.99 | 119 |
| 1994 | 26,748.46 | 26,072 | 27,084 | 2,072 | 3.00 | 691 |
| 1995 | 65,286.14 | 63,362 | 65,821 | 5,341 | 3.00 | 1,780 |
| 1997 | 59,140.95 | 56,850 | 59,056 | 5,408 | 3.00 | 1,803 |
| 1999 | 4,121.94 | 3,917 | 4,069 | 424 | 3.00 | 141 |
| 2000 | 131,347.48 | 124,020 | 128,832 | 14,336 | 3.00 | 4,779 |
| 2001 | 214,105.89 | 200,705 | 208,493 | 24,882 | 3.00 | 8,294 |
| 2004 | 112,528.66 | 102,723 | 106,709 | 15,947 | 3.00 | 5,316 |
| 2018 | 42,985.49 | 15,618 | 16,224 | 30,630 | 3.00 | 10,210 |
| | 1,269,983.01 | 1,222,544 | 1,269,984 | 114,298 | | 38,120 |
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1973 | 921,156.00 | 770,897 | 923,641 | 80,420 | 13.68 | 5,879 |
| 1975 | 15,338.00 | 12,707 | 15,225 | 1,494 | 13.70 | 109 |
| 1976 | 10,472.00 | 8,627 | 10,336 | 1,078 | 13.72 | 79 |
| 1979 | 4,621.00 | 3,740 | 4,481 | 556 | 13.75 | 40 |
| 1981 | 927.00 | 740 | 887 | 124 | 13.77 | 9 |
| 1983 | 466.00 | 367 | 440 | 68 | 13.79 | 5 |
| 1984 | 186,590.00 | 145,763 | 174,644 | 28,739 | 13.80 | 2,083 |

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1987 | 11,630.00 | 8,854 | 10,608 | 2,068 | 13.83 | 150 |
| 1988 | 6,307.00 | 4,756 | 5,698 | 1,176 | 13.84 | 85 |
| 1994 | 26,748.46 | 18,811 | 22,538 | 6,618 | 13.88 | 477 |
| 1995 | 65,286.30 | 45,253 | 54,219 | 16,943 | 13.89 | 1,220 |
| 1997 | 59,140.95 | 39,718 | 47,588 | 16,876 | 13.90 | 1,214 |
| 1999 | 4,121.94 | 2,668 | 3,197 | 1,296 | 13.91 | 93 |
| 2000 | 131,347.48 | 83,268 | 99,767 | 43,402 | 13.92 | 3,118 |
| 2001 | 213,621.89 | 132,469 | 158,716 | 74,132 | 13.92 | 5,326 |
| 2004 | 154,211.51 | 88,285 | 105,778 | 62,313 | 13.93 | 4,473 |
| 2013 | 438,201.00 | 151,426 | 181,429 | 296,210 | 13.96 | 21,218 |
| 2017 | 20,066.21 | 3,320 | 3,978 | 17,894 | 13.97 | 1,281 |
| 2018 | 40,958.65 | 4,300 | 5,152 | 39,493 | 13.98 | 2,825 |
| | 2,311,211.39 | 1,525,969 | 1,828,321 | 690,900 | | 49,684 |
| RIO GRANDE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2005 | 59,452.18 | 32,950 | 35,300 | 29,503 | 13.94 | 2,116 |
| 2006 | 223,451.27 | 119,511 | 128,036 | 115,526 | 13.94 | 8,287 |
| 2007 | 71,430.81 | 36,687 | 39,304 | 38,556 | 13.95 | 2,764 |
| 2010 | 4,210.00 | 1,854 | 1,986 | 2,603 | 13.96 | 186 |
| 2012 | 132,627.00 | 50,392 | 53,987 | 90,577 | 13.96 | 6,488 |
| 2013 | 158,055.00 | 54,618 | 58,514 | 113,766 | 13.96 | 8,149 |
| 2015 | 606,430.00 | 160,777 | 172,245 | 488,763 | 13.97 | 34,987 |
| 2016 | 146,146.24 | 31,842 | 34,113 | 125,186 | 13.97 | 8,961 |
| 2017 | 831,006.78 | 137,491 | 147,298 | 758,499 | 13.97 | 54,295 |
| 2018 | 1,873,514.65 | 196,698 | 210,729 | 1,831,402 | 13.98 | 131,002 |
| 2019 | 327,085.07 | 12,311 | 13,189 | 343,334 | 13.98 | 24,559 |
| | 4,433,409.00 | 835,131 | 894,702 | 3,937,714 | | 281,794 |

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1959 | 1,015,330.00 | 1,024,192 | 1,041,504 | 34,745 | 2.98 | 11,659 |
| 1960 | 1,394.00 | 1,405 | 1,429 | 49 | 2.98 | 16 |
| 1961 | 2,946.00 | 2,967 | 3,017 | 106 | 2.98 | 36 |
| 1962 | 2,488.00 | 2,504 | 2,546 | 91 | 2.98 | 31 |
| 1963 | 1,318.00 | 1,325 | 1,347 | 50 | 2.98 | 17 |
| 1964 | 1,032.00 | 1,037 | 1,055 | 39 | 2.98 | 13 |
| 1965 | 15,374.00 | 15,432 | 15,693 | 604 | 2.98 | 203 |
| 1966 | 3,360.00 | 3,370 | 3,427 | 135 | 2.98 | 45 |
| 1967 | 50.00 | 50 | 51 | 2 | 2.98 | 1 |
| 1973 | 27.00 | 27 | 27 | 1 | 2.99 | |
| 1974 | 1,686.00 | 1,675 | 1,703 | 84 | 2.99 | 28 |
| 1975 | 4,144.00 | 4,112 | 4,182 | 211 | 2.99 | 71 |
| 1976 | 13,439.00 | 13,317 | 13,542 | 703 | 2.99 | 235 |
| 1977 | 7,795.00 | 7,713 | 7,843 | 419 | 2.99 | 140 |
| 1983 | 546.00 | 535 | 544 | 35 | 2.99 | 12 |
| 1985 | 34.00 | 33 | 34 | 2 | 2.99 | 1 |
| 1994 | 15,615.07 | 14,801 | 15,051 | 1,501 | 3.00 | 500 |
| 1995 | 28,972.00 | 27,344 | 27,806 | 2,904 | 3.00 | 968 |
| 1996 | 4,277.22 | 4,018 | 4,086 | 448 | 3.00 | 149 |
| 1997 | 7,935.40 | 7,418 | 7,543 | 868 | 3.00 | 289 |
| 1999 | 161.31 | 149 | 152 | 19 | 3.00 | 6 |
| 2000 | 53,615.96 | 49,232 | 50,064 | 6,769 | 3.00 | 2,256 |
| 2001 | 30,924.52 | 28,191 | 28,668 | 4,112 | 3.00 | 1,371 |
| 2003 | 38,307.92 | 34,343 | 34,924 | 5,683 | 3.00 | 1,894 |
| 2004 | 7,790.39 | 6,916 | 7,033 | 1,225 | 3.00 | 408 |
| 2005 | 11,383.55 | 9,993 | 10,162 | 1,905 | 3.00 | 635 |
| | 1,269,946.34 | 1,262,099 | 1,283,433 | 62,710 | | 20,984 |
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1962 | 447,455.00 | 450,307 | 403,444 | 70,858 | 2.98 | 23,778 |
| 1963 | 53,202.00 | 53,497 | 47,930 | 8,464 | 2.98 | 2,840 |
| 1964 | 1,032.00 | 1,037 | 929 | 165 | 2.98 | 55 |
| 1965 | 15,374.00 | 15,432 | 13,826 | 2,470 | 2.98 | 829 |
| 1966 | 3,360.00 | 3,370 | 3,019 | 542 | 2.98 | 182 |
| 1967 | 50.00 | 50 | 45 | 8 | 2.98 | 3 |

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1973 | 27.00 | 27 | 24 | 4 | 2.99 | 1 |
| 1974 | 1,686.00 | 1,675 | 1,501 | 286 | 2.99 | 96 |
| 1975 | 4,144.00 | 4,112 | 3,684 | 709 | 2.99 | 237 |
| 1976 | 13,439.00 | 13,317 | 11,931 | 2,314 | 2.99 | 774 |
| 1977 | 7,795.00 | 7,713 | 6,910 | 1,352 | 2.99 | 452 |
| 1983 | 546.00 | 535 | 479 | 99 | 2.99 | 33 |
| 1985 | 35.00 | 34 | 30 | 7 | 2.99 | 2 |
| 1994 | 15,615.06 | 14,801 | 13,261 | 3,291 | 3.00 | 1,097 |
| 1995 | 28,971.98 | 27,344 | 24,498 | 6,212 | 3.00 | 2,071 |
| 1996 | 4,277.21 | 4,018 | 3,600 | 934 | 3.00 | 311 |
| 1997 | 7,935.39 | 7,418 | 6,646 | 1,765 | 3.00 | 588 |
| 1999 | 161.31 | 149 | 133 | 37 | 3.00 | 12 |
| 2000 | 53,615.94 | 49,231 | 44,108 | 12,725 | 3.00 | 4,242 |
| 2001 | 30,924.48 | 28,191 | 25,257 | 7,523 | 3.00 | 2,508 |
| 2003 | 38,308.88 | 34,344 | 30,770 | 9,838 | 3.00 | 3,279 |
| 2004 | 7,540.49 | 6,694 | 5,997 | 1,996 | 3.00 | 665 |
| 2005 | 11,223.76 | 9,853 | 8,828 | 3,070 | 3.00 | 1,023 |
| 2018 | 288,685.12 | 102,001 | 91,386 | 214,620 | 3.00 | 71,540 |
| | 1,035,404.62 | 835,150 | 748,238 | 349,291 | | 116,618 |
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1965 | 37,152.00 | 34,839 | 37,490 | 1,891 | 6.90 | 274 |
| 1966 | 285,387.00 | 267,077 | 287,401 | 15,109 | 6.90 | 2,190 |
| 1967 | 43,434.00 | 40,556 | 43,642 | 2,398 | 6.91 | 347 |
| 1973 | 27.00 | 25 | 27 | 2 | 6.93 | |
| 1974 | 1,686.00 | 1,547 | 1,665 | 122 | 6.93 | 18 |
| 1975 | 4,144.00 | 3,791 | 4,079 | 313 | 6.93 | 45 |
| 1976 | 13,439.00 | 12,255 | 13,188 | 1,058 | 6.94 | 152 |
| 1977 | 7,795.00 | 7,085 | 7,624 | 639 | 6.94 | 92 |
| 1983 | 546.00 | 485 | 522 | 57 | 6.95 | 8 |
| 1985 | 35.00 | 31 | 33 | 4 | 6.96 | 1 |
| 1994 | 15,615.06 | 12,979 | 13,967 | 2,585 | 6.97 | 371 |
| 1995 | 28,971.98 | 23,864 | 25,680 | 5,030 | 6.98 | 721 |
| 1996 | 4,277.21 | 3,490 | 3,756 | 778 | 6.98 | 111 |
| 1997 | 7,935.39 | 6,410 | 6,898 | 1,514 | 6.98 | 217 |

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1999 | 161.31 | 127 | 137 | 34 | 6.98 | 5 |
| 2000 | 83,961.43 | 65,451 | 70,432 | 18,567 | 6.98 | 2,660 |
| 2001 | 30,924.48 | 23,772 | 25,581 | 7,199 | 6.98 | 1,031 |
| 2003 | 38,309.88 | 28,488 | 30,656 | 9,953 | 6.99 | 1,424 |
| 2004 | 7,539.49 | 5,501 | 5,920 | 2,072 | 6.99 | 296 |
| 2013 | 461,958.00 | 235,754 | 253,695 | 235,981 | 6.99 | 33,760 |
| 2019 | 23,887.46 | 1,656 | 1,782 | 23,539 | 7.00 | 3,363 |
| | 1,097,186.69 | 775,183 | 834,174 | 328,844 | | 47,086 |
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1975 | 14,838,635.91 | 13,574,717 | 9,614,829 | 6,114,125 | 6.93 | 882,269 |
| 1977 | 7,795.00 | 7,085 | 5,018 | 3,244 | 6.94 | 467 |
| 1978 | 24,253.00 | 21,973 | 15,563 | 10,145 | 6.94 | 1,462 |
| 1981 | 999.00 | 895 | 634 | 425 | 6.95 | 61 |
| 1983 | 546.00 | 485 | 344 | 235 | 6.95 | 34 |
| 1985 | 35.00 | 31 | 22 | 15 | 6.96 | 2 |
| 1987 | 22,016.00 | 19,185 | 13,589 | 9,748 | 6.96 | 1,401 |
| 1994 | 15,615.06 | 12,979 | 9,193 | 7,359 | 6.97 | 1,056 |
| 1995 | 59,546.09 | 49,048 | 34,740 | 28,379 | 6.98 | 4,066 |
| 1996 | 4,277.21 | 3,490 | 2,472 | 2,062 | 6.98 | 295 |
| 1997 | 7,935.39 | 6,410 | 4,540 | 3,871 | 6.98 | 555 |
| 1999 | 161.31 | 127 | 90 | 81 | 6.98 | 12 |
| 2000 | 53,616.94 | 41,796 | 29,604 | 27,230 | 6.98 | 3,901 |
| 2001 | 30,924.48 | 23,772 | 16,837 | 15,942 | 6.98 | 2,284 |
| 2003 | 38,312.05 | 28,490 | 20,179 | 20,432 | 6.99 | 2,923 |
| 2004 | 7,537.30 | 5,500 | 3,896 | 4,094 | 6.99 | 586 |
| 2011 | 108,828.00 | 63,234 | 44,788 | 70,570 | 6.99 | 10,096 |
| 2016 | 363,304.80 | 128,490 | 91,008 | 294,095 | 6.99 | 42,074 |
| 2017 | 18,308.78 | 5,113 | 3,621 | 15,786 | 6.99 | 2,258 |
| 2018 | 119,779.99 | 22,432 | 15,888 | 111,078 | 6.99 | 15,891 |
| 2019 | 126,105.82 | 8,745 | 6,194 | 127,478 | 7.00 | 18,211 |
| | 15,848,533.13 | 14,023,997 | 9,933,049 | 6,866,396 | | 989,904 |

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2009 | 24,010,650.00 | 5,130,725 | 5,862,425 | 19,588,864 | 41.15 | 476,036 |
| 2013 | 808,896.00 | 115,616 | 132,104 | 725,326 | 41.32 | 17,554 |
| 2014 | 116,803.00 | 14,415 | 16,471 | 107,340 | 41.36 | 2,595 |
| 2015 | 551,902.00 | 56,893 | 65,007 | 520,010 | 41.40 | 12,561 |
| 2017 | 372,742.54 | 22,387 | 25,580 | 369,527 | 41.46 | 8,913 |
| 2018 | 71,334.90 | 2,621 | 2,995 | 72,620 | 41.50 | 1,750 |
| | 25,932,328.44 | 5,342,657 | 6,104,581 | 21,383,687 | | 519,409 |
| NEWMAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 100-R3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2007 | 160,779.12 | 39,414 | 53,325 | 117,101 | 41.05 | 2,853 |
| 2008 | 20,186.31 | 4,637 | 6,274 | 15,124 | 41.10 | 368 |
| 2009 | 64.00 | 14 | 19 | 49 | 41.15 | 1 |
| 2011 | 94,960.00 | 17,066 | 23,089 | 77,568 | 41.24 | 1,881 |
| 2012 | 1,839.00 | 297 | 402 | 1,548 | 41.28 | 38 |
| 2013 | 457,993.00 | 65,461 | 88,565 | 396,907 | 41.32 | 9,606 |
| 2014 | 471,692.00 | 58,214 | 78,760 | 421,233 | 41.36 | 10,185 |
| 2015 | 311,977.00 | 32,160 | 43,511 | 287,185 | 41.40 | 6,937 |
| 2016 | 12,694.27 | 1,043 | 1,411 | 12,045 | 41.43 | 291 |
| 2017 | 305,492.93 | 18,348 | 24,824 | 298,999 | 41.46 | 7,212 |
| 2018 | 12,733,852.36 | 467,837 | 632,959 | 12,864,925 | 41.50 | 309,998 |
| 2019 | 4,329,051.87 | 53,505 | 72,389 | 4,516,406 | 41.53 | 108,750 |
| | 18,900,581.86 | 757,996 | 1,025,528 | 19,009,089 | | 458,120 |
| | 73,389,401.30 | 27,874,919 | 25,203,337 | 52,868,591 | | 2,584,599 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.5 3.52

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 6<br>INTERIM SURVIVOR CURVE.. IOWA 70-R4<br>PROBABLE RETIREMENT YEAR.. 12-2021<br>NET SALVAGE PERCENT.. -9 | | | | | | |
| 1957 | 1,952,987.00 | 2,060,572 | 2,068,967 | 59,789 | 1.95 | 30,661 |
| 1959 | 34,915.00 | 36,809 | 36,959 | 1,098 | 1.95 | 563 |
| 1960 | 3,165.00 | 3,335 | 3,349 | 101 | 1.96 | 52 |
| 1961 | 584.00 | 615 | 618 | 19 | 1.96 | 10 |
| 1962 | 107.00 | 113 | 113 | 3 | 1.96 | 2 |
| 1963 | 6,331.00 | 6,660 | 6,687 | 214 | 1.97 | 109 |
| 1964 | 782.00 | 822 | 825 | 27 | 1.97 | 14 |
| 1966 | 949.00 | 997 | 1,001 | 33 | 1.97 | 17 |
| 1967 | 2.00 | 2 | 2 | | | |
| 1968 | 307.00 | 322 | 323 | 11 | 1.98 | 6 |
| 1970 | 34.00 | 36 | 36 | 1 | 1.98 | 1 |
| 1972 | 33,512.00 | 35,041 | 35,184 | 1,344 | 1.98 | 679 |
| 1973 | 14,376.00 | 15,020 | 15,081 | 589 | 1.98 | 297 |
| 1974 | 1,291.00 | 1,347 | 1,352 | 55 | 1.99 | 28 |
| 1975 | 217,588.00 | 226,887 | 227,811 | 9,360 | 1.99 | 4,704 |
| 1976 | 67,406.00 | 70,221 | 70,507 | 2,965 | 1.99 | 1,490 |
| 1977 | 1,904.00 | 1,982 | 1,990 | 85 | 1.99 | 43 |
| 1978 | 22,593.00 | 23,489 | 23,585 | 1,042 | 1.99 | 524 |
| 1979 | 57,878.00 | 60,106 | 60,351 | 2,736 | 1.99 | 1,375 |
| 1980 | 497.00 | 516 | 518 | 24 | 1.99 | 12 |
| 1981 | 297,424.00 | 308,148 | 309,403 | 14,789 | 1.99 | 7,432 |
| 1982 | 29,160.00 | 30,173 | 30,296 | 1,488 | 1.99 | 748 |
| 1983 | 42,945.00 | 44,376 | 44,557 | 2,253 | 1.99 | 1,132 |
| 1985 | 5,883.00 | 6,061 | 6,086 | 327 | 1.99 | 164 |
| 1987 | 344.00 | 353 | 354 | 21 | 2.00 | 10 |
| 1988 | 3,675.00 | 3,766 | 3,781 | 224 | 2.00 | 112 |
| 1990 | 925.00 | 944 | 948 | 60 | 2.00 | 30 |
| 1992 | 1,102.00 | 1,120 | 1,125 | 77 | 2.00 | 38 |
| 1994 | 13,793.94 | 13,940 | 13,997 | 1,039 | 2.00 | 520 |
| 1997 | 29,458.19 | 29,485 | 29,605 | 2,504 | 2.00 | 1,252 |
| 2001 | 34,025.85 | 33,468 | 33,604 | 3,484 | 2.00 | 1,742 |
| 2004 | 68,602.54 | 66,226 | 66,496 | 8,281 | 2.00 | 4,140 |
| 2009 | 27,902.00 | 25,547 | 25,651 | 4,762 | 2.00 | 2,381 |
| 2011 | 559.00 | 493 | 495 | 114 | 2.00 | 57 |
| | 2,973,007.52 | 3,108,992 | 3,121,658 | 118,920 | | 60,345 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 12-2022
NET SALVAGE PERCENT.. -9

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| 1957 | 2,295,521.55 | 2,385,069 | 2,447,435 | 54,683 | 2.88 | 18,987 |
| 1959 | 3,405.00 | 3,533 | 3,625 | 86 | 2.90 | 30 |
| 1960 | 3,465.00 | 3,593 | 3,687 | 90 | 2.90 | 31 |
| 1961 | 584.00 | 605 | 621 | 16 | 2.91 | 5 |
| 1962 | 107.00 | 111 | 114 | 3 | 2.92 | 1 |
| 1963 | 6,331.00 | 6,548 | 6,719 | 182 | 2.92 | 62 |
| 1964 | 782.00 | 808 | 829 | 23 | 2.93 | 8 |
| 1966 | 949.00 | 979 | 1,005 | 30 | 2.94 | 10 |
| 1967 | 2.00 | 2 | 2 | | | |
| 1968 | 307.00 | 316 | 324 | 10 | 2.95 | 3 |
| 1970 | 34.00 | 35 | 36 | 1 | 2.95 | |
| 1972 | 33,512.00 | 34,346 | 35,244 | 1,284 | 2.96 | 434 |
| 1973 | 14,376.00 | 14,716 | 15,101 | 569 | 2.96 | 192 |
| 1974 | 1,291.00 | 1,320 | 1,355 | 53 | 2.97 | 18 |
| 1975 | 217,588.00 | 222,127 | 227,935 | 9,236 | 2.97 | 3,110 |
| 1976 | 67,406.00 | 68,717 | 70,514 | 2,959 | 2.97 | 996 |
| 1977 | 1,904.00 | 1,938 | 1,989 | 87 | 2.97 | 29 |
| 1978 | 18,659.00 | 18,961 | 19,457 | 882 | 2.98 | 296 |
| 1979 | 290.00 | 294 | 302 | 14 | 2.98 | 5 |
| 1980 | 58,973.00 | 59,733 | 61,295 | 2,986 | 2.98 | 1,002 |
| 1981 | 298,936.00 | 302,256 | 310,160 | 15,681 | 2.98 | 5,262 |
| 1982 | 29,160.00 | 29,429 | 30,199 | 1,586 | 2.98 | 532 |
| 1983 | 42,945.00 | 43,243 | 44,374 | 2,436 | 2.99 | 815 |
| 1985 | 48,367.00 | 48,494 | 49,762 | 2,958 | 2.99 | 989 |
| 1987 | 344.00 | 343 | 352 | 23 | 2.99 | 8 |
| 1988 | 3,675.00 | 3,657 | 3,753 | 253 | 2.99 | 85 |
| 1990 | 13,381.00 | 13,239 | 13,585 | 1,000 | 2.99 | 334 |
| 1997 | 29,458.18 | 28,327 | 29,068 | 3,042 | 3.00 | 1,014 |
| 1999 | 50,111.81 | 47,643 | 48,889 | 5,733 | 3.00 | 1,911 |
| 2001 | 100,256.17 | 94,017 | 96,475 | 12,804 | 3.00 | 4,268 |
| 2002 | 284,995.01 | 265,163 | 272,097 | 38,548 | 3.00 | 12,849 |
| 2004 | 43,499.06 | 39,721 | 40,760 | 6,654 | 3.00 | 2,218 |
| 2005 | 7,295.00 | 6,588 | 6,760 | 1,191 | 3.00 | 397 |
| 2006 | 509,765.70 | 454,556 | 466,442 | 89,203 | 3.00 | 29,734 |
| 2008 | 181,117.00 | 156,572 | 160,666 | 36,751 | 3.00 | 12,250 |
| 2010 | 35.00 | 29 | 30 | 8 | 3.00 | 3 |
| 2015 | 49,352.00 | 32,276 | 33,120 | 20,674 | 3.00 | 6,891 |
| 2016 | 134,912.00 | 79,183 | 81,254 | 65,801 | 3.00 | 21,934 |
| 2018 | 51,403.58 | 18,676 | 19,164 | 36,866 | 3.00 | 12,289 |
| | 4,604,495.06 | 4,487,163 | 4,604,496 | 414,404 | | 139,002 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1973 | 5,474,879.84 | 4,633,021 | 5,478,138 | 489,481 | 12.96 | 37,769 |
| 1975 | 217,588.00 | 182,022 | 215,225 | 21,946 | 13.11 | 1,674 |
| 1976 | 97,454.00 | 81,050 | 95,834 | 10,390 | 13.17 | 789 |
| 1977 | 1,904.00 | 1,573 | 1,860 | 215 | 13.24 | 16 |
| 1978 | 19,958.00 | 16,391 | 19,381 | 2,373 | 13.29 | 179 |
| 1979 | 290.00 | 237 | 280 | 36 | 13.35 | 3 |
| 1980 | 71,928.00 | 58,276 | 68,906 | 9,495 | 13.40 | 709 |
| 1981 | 386,123.00 | 310,592 | 367,248 | 53,626 | 13.45 | 3,987 |
| 1982 | 29,160.00 | 23,278 | 27,524 | 4,260 | 13.50 | 316 |
| 1983 | 234,642.00 | 185,871 | 219,776 | 35,984 | 13.54 | 2,658 |
| 1985 | 5,883.00 | 4,583 | 5,419 | 993 | 13.62 | 73 |
| 1987 | 344.00 | 263 | 311 | 64 | 13.69 | 5 |
| 1988 | 6,587.00 | 4,989 | 5,899 | 1,281 | 13.72 | 93 |
| 1990 | 18,983.00 | 14,078 | 16,646 | 4,045 | 13.77 | 294 |
| 1997 | 29,458.18 | 19,824 | 23,440 | 8,669 | 13.90 | 624 |
| 2000 | 1,421,260.49 | 902,874 | 1,067,569 | 481,605 | 13.93 | 34,573 |
| 2001 | 267,970.48 | 166,417 | 196,773 | 95,314 | 13.94 | 6,837 |
| 2002 | 401,007.78 | 243,171 | 287,528 | 149,570 | 13.94 | 10,730 |
| 2004 | 361,408.85 | 207,139 | 244,924 | 149,012 | 13.96 | 10,674 |
| 2005 | 73.07 | 41 | 48 | 31 | 13.96 | 2 |
| 2006 | 595,297.21 | 318,766 | 376,913 | 271,961 | 13.97 | 19,468 |
| 2007 | 71,044.45 | 36,553 | 43,221 | 34,218 | 13.97 | 2,449 |
| 2008 | 1,157,793.64 | 569,311 | 673,160 | 588,835 | 13.98 | 42,120 |
| 2009 | 86,895.00 | 40,604 | 48,011 | 46,705 | 13.98 | 3,341 |
| 2010 | 312,197.00 | 137,683 | 162,798 | 177,497 | 13.98 | 12,696 |
| 2011 | 193.00 | 79 | 93 | 117 | 13.99 | 8 |
| 2012 | 241,994.00 | 91,978 | 108,756 | 155,018 | 13.99 | 11,081 |
| 2013 | 74,141.00 | 25,637 | 30,313 | 50,500 | 13.99 | 3,610 |
| 2015 | 1,180,874.00 | 313,254 | 370,395 | 916,758 | 13.99 | 65,530 |
| 2016 | 912,198.71 | 198,969 | 235,263 | 759,033 | 13.99 | 54,255 |
| 2017 | 775,785.28 | 128,202 | 151,588 | 694,018 | 13.99 | 49,608 |
| 2018 | 902,538.20 | 95,199 | 112,564 | 871,202 | 14.00 | 62,229 |
| 2019 | 219,643.40 | 8,255 | 9,761 | 229,650 | 14.00 | 16,404 |
| | 15,577,497.58 | 9,020,180 | 10,665,565 | 6,313,907 | | 454,804 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2011 | 12,940.00 | 5,327 | 5,773 | 8,332 | 13.99 | 596 |
| 2013 | 64,743.00 | 22,387 | 24,259 | 46,310 | 13.99 | 3,310 |
| 2015 | 802,691.00 | 212,932 | 230,741 | 644,192 | 13.99 | 46,047 |
| 2016 | 1,021.00 | 223 | 242 | 871 | 13.99 | 62 |
| 2018 | 58,049.89 | 6,123 | 6,635 | 56,639 | 14.00 | 4,046 |
| | 939,444.89 | 246,992 | 267,650 | 756,345 | | 54,061 |
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1960 | 2,933,802.21 | 2,958,133 | 3,109,830 | | | |
| 1961 | 1,348.00 | 1,358 | 1,429 | | | |
| 1963 | 30,740.00 | 30,920 | 32,584 | | | |
| 1966 | 4,207.00 | 4,220 | 4,459 | | | |
| 1967 | 2,382.00 | 2,387 | 2,525 | | | |
| 1968 | 5,741.00 | 5,747 | 6,085 | | | |
| 1969 | 5,416.00 | 5,417 | 5,741 | | | |
| 1970 | 551.00 | 550 | 584 | | | |
| 1972 | 1,296.00 | 1,292 | 1,374 | | | |
| 1973 | 32.00 | 32 | 34 | | | |
| 1975 | 20,973.00 | 20,821 | 22,231 | | | |
| 1976 | 23,988.00 | 23,782 | 25,427 | | | |
| 1977 | 47,202.00 | 46,729 | 50,034 | | | |
| 1979 | 70,512.00 | 69,573 | 74,743 | | | |
| 1980 | 3,899.00 | 3,841 | 4,133 | | | |
| 1981 | 14,402.00 | 14,161 | 15,266 | | | |
| 1983 | 16,341.00 | 16,002 | 17,321 | | | |
| 1985 | 8,849.00 | 8,628 | 9,380 | | | |
| 1986 | 1,411.00 | 1,373 | 1,496 | | | |
| 1988 | 13,676.00 | 13,236 | 14,489 | 7 | 2.99 | 2 |
| 1990 | 89,243.00 | 85,868 | 93,998 | 600 | 2.99 | 201 |
| 1992 | 73.00 | 70 | 77 | 1 | 2.99 | |
| 1994 | 22,268.21 | 21,115 | 23,114 | 490 | 3.00 | 163 |
| 1995 | 245,317.10 | 231,627 | 253,556 | 6,480 | 3.00 | 2,160 |
| 1997 | 30,257.73 | 28,295 | 30,974 | 1,099 | 3.00 | 366 |
| 1999 | 882,397.44 | 815,833 | 893,073 | 42,269 | 3.00 | 14,090 |
| 2004 | 39,363.99 | 34,956 | 38,265 | 3,460 | 3.00 | 1,153 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2006 | 2,403,287.56 | 2,084,021 | 2,281,328 | 266,157 | 3.00 | 88,719 |
| 2012 | 117.00 | 89 | 97 | 27 | 3.00 | 9 |
| 2015 | 261.00 | 166 | 182 | 95 | 3.00 | 32 |
| 2016 | 313,276.00 | 178,808 | 195,737 | 136,336 | 3.00 | 45,445 |
| 2017 | 1,125,420.20 | 542,253 | 593,591 | 599,354 | 3.00 | 199,785 |
| 2018 | 209,498.46 | 74,022 | 81,030 | 141,038 | 3.00 | 47,013 |
| 2019 | 129,088.61 | 19,548 | 21,399 | 115,435 | 3.00 | 38,478 |
| | 8,696,637.51 | 7,344,873 | 7,905,587 | 1,312,848 | | 437,616 |
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1962 | 2,749,530.00 | 2,767,640 | 2,362,705 | 551,797 | 2.92 | 188,972 |
| 1963 | 14,360.06 | 14,444 | 12,331 | 2,891 | 2.92 | 990 |
| 1966 | 4,207.00 | 4,220 | 3,603 | 857 | 2.94 | 291 |
| 1967 | 2,382.00 | 2,387 | 2,038 | 487 | 2.94 | 166 |
| 1968 | 5,741.00 | 5,747 | 4,906 | 1,179 | 2.95 | 400 |
| 1969 | 5,416.00 | 5,417 | 4,624 | 1,117 | 2.95 | 379 |
| 1970 | 551.00 | 550 | 470 | 115 | 2.95 | 39 |
| 1972 | 1,296.00 | 1,292 | 1,103 | 271 | 2.96 | 92 |
| 1973 | 32.00 | 32 | 27 | 7 | 2.96 | 2 |
| 1975 | 20,973.00 | 20,821 | 17,775 | 4,457 | 2.97 | 1,501 |
| 1976 | 23,988.00 | 23,782 | 20,302 | 5,125 | 2.97 | 1,726 |
| 1977 | 47,202.00 | 46,729 | 39,892 | 10,142 | 2.97 | 3,415 |
| 1979 | 73,071.00 | 72,098 | 61,549 | 15,906 | 2.98 | 5,338 |
| 1980 | 3,899.00 | 3,841 | 3,279 | 854 | 2.98 | 287 |
| 1981 | 14,402.00 | 14,161 | 12,089 | 3,177 | 2.98 | 1,066 |
| 1983 | 19,475.00 | 19,070 | 16,280 | 4,364 | 2.99 | 1,460 |
| 1985 | 8,849.00 | 8,628 | 7,366 | 2,014 | 2.99 | 674 |
| 1986 | 1,411.00 | 1,373 | 1,172 | 324 | 2.99 | 108 |
| 1988 | 6,211.00 | 6,011 | 5,132 | 1,452 | 2.99 | 486 |
| 1990 | 1,619.00 | 1,558 | 1,330 | 386 | 2.99 | 129 |
| 1992 | 73.00 | 70 | 60 | 18 | 2.99 | 6 |
| 1994 | 22,850.55 | 21,667 | 18,497 | 5,725 | 3.00 | 1,908 |
| 1995 | 1,206.94 | 1,140 | 973 | 306 | 3.00 | 102 |
| 1997 | 30,257.70 | 28,295 | 24,155 | 7,918 | 3.00 | 2,639 |
| 1999 | 552,679.41 | 510,987 | 436,224 | 149,616 | 3.00 | 49,872 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2000 | 784,646.73 | 720,732 | 615,281 | 216,444 | 3.00 | 72,148 |
| 2001 | 1,108,368.75 | 1,010,788 | 862,899 | 311,972 | 3.00 | 103,991 |
| 2004 | 13,138.14 | 11,667 | 9,960 | 3,966 | 3.00 | 1,322 |
| 2005 | 225,391.26 | 197,934 | 168,974 | 69,941 | 3.00 | 23,314 |
| 2010 | 85,771.00 | 69,097 | 58,987 | 31,930 | 3.00 | 10,643 |
| 2013 | 317.00 | 230 | 196 | 140 | 3.00 | 47 |
| 2014 | 395,038.00 | 270,950 | 231,307 | 187,433 | 3.00 | 62,478 |
| 2015 | 11,926.00 | 7,585 | 6,475 | 6,166 | 3.00 | 2,055 |
| 2016 | 176,706.00 | 100,858 | 86,101 | 101,207 | 3.00 | 33,736 |
| 2017 | 247,824.58 | 119,408 | 101,937 | 160,757 | 3.00 | 53,586 |
| 2018 | 2,058,917.66 | 727,477 | 621,039 | 1,561,413 | 3.00 | 520,471 |
| 2019 | 196,686.11 | 29,784 | 25,426 | 183,061 | 3.00 | 61,020 |
| | 8,916,413.89 | 6,848,470 | 5,846,465 | 3,604,934 | | 1,206,859 |
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1966 | 2,789,040.91 | 2,618,144 | 2,744,267 | 212,117 | 6.63 | 31,994 |
| 1967 | 206,675.00 | 193,555 | 202,879 | 16,196 | 6.66 | 2,432 |
| 1968 | 5,741.00 | 5,364 | 5,622 | 463 | 6.68 | 69 |
| 1969 | 5,416.00 | 5,049 | 5,292 | 449 | 6.70 | 67 |
| 1970 | 551.00 | 512 | 537 | 47 | 6.72 | 7 |
| 1972 | 1,296.00 | 1,199 | 1,257 | 117 | 6.76 | 17 |
| 1973 | 32.00 | 30 | 31 | 2 | 6.78 | |
| 1975 | 20,973.00 | 19,230 | 20,156 | 2,075 | 6.81 | 305 |
| 1976 | 23,988.00 | 21,922 | 22,978 | 2,449 | 6.83 | 359 |
| 1977 | 47,202.00 | 42,999 | 45,070 | 4,964 | 6.84 | 726 |
| 1979 | 61,908.00 | 55,994 | 58,691 | 6,931 | 6.87 | 1,009 |
| 1980 | 3,899.00 | 3,513 | 3,682 | 451 | 6.88 | 66 |
| 1981 | 14,402.00 | 12,927 | 13,550 | 1,716 | 6.89 | 249 |
| 1983 | 16,341.00 | 14,543 | 15,244 | 2,078 | 6.91 | 301 |
| 1985 | 8,849.00 | 7,801 | 8,177 | 1,203 | 6.93 | 174 |
| 1986 | 1,411.00 | 1,238 | 1,298 | 198 | 6.93 | 29 |
| 1988 | 13,676.00 | 11,865 | 12,437 | 2,060 | 6.95 | 296 |
| 1990 | 81,092.00 | 69,490 | 72,838 | 13,120 | 6.96 | 1,885 |
| 1992 | 73.00 | 62 | 65 | 12 | 6.97 | 2 |
| 1994 | 207,012.09 | 172,228 | 180,525 | 38,908 | 6.97 | 5,582 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1995 | 1,206.95 | 995 | 1,043 | 236 | 6.98 | 34 |
| 1997 | 30,257.70 | 24,469 | 25,648 | 6,425 | 6.98 | 920 |
| 1999 | 111,553.83 | 88,147 | 92,393 | 25,854 | 6.99 | 3,699 |
| 2004 | 171,533.26 | 125,289 | 131,324 | 50,501 | 6.99 | 7,225 |
| 2005 | 250,287.74 | 178,969 | 187,590 | 77,715 | 6.99 | 11,118 |
| 2007 | 31,353.08 | 21,298 | 22,324 | 10,910 | 7.00 | 1,559 |
| 2008 | 351,350.57 | 231,436 | 242,585 | 129,847 | 7.00 | 18,550 |
| 2009 | 392,201.00 | 249,344 | 261,356 | 154,378 | 7.00 | 22,054 |
| 2011 | 668.00 | 388 | 407 | 301 | 7.00 | 43 |
| 2016 | 1,316,151.00 | 465,035 | 487,437 | 907,683 | 7.00 | 129,669 |
| 2017 | 44,927.22 | 12,532 | 13,136 | 34,487 | 7.00 | 4,927 |
| 2018 | 239,207.85 | 44,746 | 46,902 | 206,659 | 7.00 | 29,523 |
| 2019 | 292,958.29 | 20,703 | 21,700 | 288,835 | 7.00 | 41,262 |
| | 6,743,234.49 | 4,721,016 | 4,948,440 | 2,199,389 | | 316,152 |
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1988 | 139,925.00 | 121,391 | 121,615 | 26,705 | 6.95 | 3,842 |
| 1990 | 1,619.00 | 1,387 | 1,390 | 327 | 6.96 | 47 |
| 1992 | 73.00 | 62 | 62 | 15 | 6.97 | 2 |
| 1994 | 22,850.55 | 19,011 | 19,046 | 5,175 | 6.97 | 742 |
| 1995 | 2,488.49 | 2,052 | 2,056 | 582 | 6.98 | 83 |
| 1996 | 13,753.72 | 11,235 | 11,256 | 3,323 | 6.98 | 476 |
| 1997 | 40,792.36 | 32,988 | 33,049 | 10,191 | 6.98 | 1,460 |
| 1999 | 58,852.47 | 46,504 | 46,590 | 15,794 | 6.99 | 2,260 |
| 2004 | 328,880.51 | 240,216 | 240,660 | 107,953 | 6.99 | 15,444 |
| 2005 | 85,869.00 | 61,401 | 61,515 | 29,507 | 6.99 | 4,221 |
| 2007 | 21.35 | 15 | 15 | 8 | 7.00 | 1 |
| 2012 | 99,967.00 | 54,809 | 54,910 | 51,055 | 7.00 | 7,294 |
| 2014 | 2,202,071.00 | 1,027,046 | 1,028,945 | 1,305,250 | 7.00 | 186,464 |
| 2015 | 136,363.00 | 56,560 | 56,665 | 87,880 | 7.00 | 12,554 |
| 2018 | 141,053.26 | 26,385 | 26,434 | 123,083 | 7.00 | 17,583 |
| 2019 | 28,482.04 | 2,013 | 2,017 | 28,174 | 7.00 | 4,025 |
| | 3,303,061.75 | 1,703,075 | 1,706,224 | 1,795,022 | | 256,498 |

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2009 | 284,318.00 | 61,589 | 89,925 | 211,452 | 40.84 | 5,178 |
| 2011 | 105,108,024.98 | 19,089,762 | 27,872,532 | 83,541,975 | 41.06 | 2,034,632 |
| 2014 | 33,449.00 | 4,158 | 6,071 | 29,385 | 41.33 | 711 |
| 2015 | 665,280.00 | 68,996 | 100,740 | 604,457 | 41.40 | 14,600 |
| 2016 | 147,060.00 | 12,136 | 17,720 | 138,164 | 41.46 | 3,332 |
| 2017 | 866,997.74 | 52,191 | 76,203 | 842,815 | 41.52 | 20,299 |
| 2018 | 431,841.46 | 15,939 | 23,272 | 434,480 | 41.58 | 10,449 |
| 2019 | 5,304,640.56 | 65,395 | 95,482 | 5,527,437 | 41.63 | 132,775 |
| | 112,841,611.74 | 19,370,166 | 28,281,943 | 91,330,165 | | 2,221,976 |
| NEWMAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2010 | 43,764.00 | 8,719 | 8,942 | 37,448 | 40.96 | 914 |
| 2011 | 17,000.35 | 3,088 | 3,167 | 14,853 | 41.06 | 362 |
| 2012 | 2,397,353.00 | 391,242 | 401,258 | 2,139,936 | 41.16 | 51,991 |
| 2013 | 416,566.00 | 60,026 | 61,563 | 379,997 | 41.25 | 9,212 |
| 2015 | 528.00 | 55 | 56 | 503 | 41.40 | 12 |
| 2016 | 248,959.73 | 20,544 | 21,070 | 242,827 | 41.46 | 5,857 |
| 2017 | 3,457,802.02 | 208,151 | 213,480 | 3,451,790 | 41.52 | 83,136 |
| 2018 | 160,966.13 | 5,941 | 6,093 | 164,531 | 41.58 | 3,957 |
| 2019 | 9,731.17 | 120 | 123 | 10,192 | 41.63 | 245 |
| | 6,752,670.40 | 697,886 | 715,753 | 6,442,078 | | 155,686 |
| | 171,348,074.83 | 57,548,813 | 68,063,781 | 114,288,012 | | 5,302,999 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.6 3.09

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1983 | 316,489.00 | 291,436 | 316,489 | | | |
| 1992 | 11,008.00 | 9,897 | 11,008 | | | |
| | 327,497.00 | 301,333 | 327,497 | | | |
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 1976 | 9,083,664.12 | 7,781,158 | 7,551,507 | 1,532,158 | 6.48 | 236,444 |
| 1978 | 14,739.00 | 12,542 | 12,172 | 2,567 | 6.54 | 393 |
| 1981 | 16,258.00 | 13,681 | 13,277 | 2,981 | 6.62 | 450 |
| 1982 | 13,482.00 | 11,300 | 10,966 | 2,516 | 6.64 | 379 |
| 1983 | 103,713.00 | 86,565 | 84,010 | 19,703 | 6.66 | 2,958 |
| 1994 | 21,573.67 | 16,851 | 16,354 | 5,220 | 6.83 | 764 |
| 2005 | 269,140.04 | 180,830 | 175,493 | 93,647 | 6.92 | 13,533 |
| 2006 | 1,214,289.08 | 797,071 | 773,546 | 440,743 | 6.92 | 63,691 |
| 2007 | 211,049.46 | 134,795 | 130,817 | 80,233 | 6.93 | 11,578 |
| 2008 | 773,305.00 | 479,178 | 465,036 | 308,269 | 6.93 | 44,483 |
| 2010 | 1,590,460.00 | 912,876 | 885,934 | 704,526 | 6.94 | 101,517 |
| 2011 | 23,225.00 | 12,689 | 12,314 | 10,911 | 6.95 | 1,570 |
| 2012 | 19,378.00 | 9,993 | 9,698 | 9,680 | 6.95 | 1,393 |
| 2014 | 1,367,730.00 | 599,421 | 581,730 | 786,000 | 6.96 | 112,931 |
| 2015 | 570,068.00 | 222,332 | 215,770 | 354,298 | 6.96 | 50,905 |
| 2016 | 3,223,034.91 | 1,072,271 | 1,040,624 | 2,182,411 | 6.96 | 313,565 |
| 2017 | 602,564.82 | 157,661 | 153,008 | 449,557 | 6.97 | 64,499 |
| 2019 | 5,662,358.32 | 378,982 | 367,797 | 5,294,562 | 6.97 | 759,622 |
| | 24,780,032.42 | 12,880,196 | 12,500,053 | 12,279,980 | | 1,780,675 |
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2009 | 31,709,713.19 | 6,728,484 | 4,425,199 | 27,284,515 | 36.57 | 746,090 |
| 2010 | 1,153.00 | 225 | 148 | 1,005 | 36.87 | 27 |
| 2011 | 1,348.00 | 240 | 158 | 1,190 | 37.16 | 32 |
| 2012 | 17,187.00 | 2,740 | 1,802 | 15,385 | 37.44 | 411 |

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 55-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2013 | 3,794,837.00 | 532,833 | 350,434 | 3,444,403 | 37.71 | 91,339 |
| 2014 | 59,128.00 | 7,160 | 4,709 | 54,419 | 37.96 | 1,434 |
| 2015 | 76,615.00 | 7,735 | 5,087 | 71,528 | 38.20 | 1,872 |
| 2016 | 9,235,878.45 | 740,717 | 487,156 | 8,748,723 | 38.42 | 227,713 |
| 2017 | 187,497.81 | 10,922 | 7,183 | 180,315 | 38.64 | 4,667 |
| 2018 | 1,299,787.62 | 46,467 | 30,560 | 1,269,227 | 38.84 | 32,678 |
| 2019 | 2,049,572.36 | 24,902 | 16,378 | 2,033,195 | 39.04 | 52,080 |
| | 48,432,717.43 | 8,102,425 | 5,328,814 | 43,103,903 | | 1,158,343 |
| | 73,540,246.85 | 21,283,954 | 18,156,364 | 55,383,883 | | 2,939,018 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.8 4.00

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2021 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1957 | 2,648,949.00 | 2,790,455 | 2,816,685 | 70,669 | 1.97 | 35,873 |
| 1959 | 87,471.00 | 92,065 | 92,930 | 2,413 | 1.97 | 1,225 |
| 1960 | 1,740.00 | 1,831 | 1,848 | 48 | 1.97 | 24 |
| 1961 | 1,580.00 | 1,661 | 1,677 | 46 | 1.97 | 23 |
| 1962 | 407.00 | 428 | 432 | 12 | 1.97 | 6 |
| 1965 | 87.00 | 91 | 92 | 3 | 1.98 | 2 |
| 1966 | 944.00 | 990 | 999 | 30 | 1.98 | 15 |
| 1970 | 1,577.00 | 1,649 | 1,665 | 54 | 1.98 | 27 |
| 1973 | 17,661.00 | 18,425 | 18,598 | 652 | 1.98 | 329 |
| 1976 | 30,882.00 | 32,125 | 32,427 | 1,234 | 1.99 | 620 |
| 1977 | 5,457.00 | 5,671 | 5,724 | 224 | 1.99 | 113 |
| 1979 | 5,726.00 | 5,938 | 5,994 | 248 | 1.99 | 125 |
| 1980 | 509.00 | 527 | 532 | 23 | 1.99 | 12 |
| 1981 | 1,701.00 | 1,760 | 1,777 | 78 | 1.99 | 39 |
| 1982 | 4,872.00 | 5,034 | 5,081 | 229 | 1.99 | 115 |
| 1983 | 6,687.00 | 6,900 | 6,965 | 324 | 1.99 | 163 |
| 1985 | 1,882.00 | 1,936 | 1,954 | 97 | 1.99 | 49 |
| 1986 | 1,354.00 | 1,391 | 1,404 | 72 | 1.99 | 36 |
| 1987 | 1,532.00 | 1,571 | 1,586 | 84 | 1.99 | 42 |
| 1990 | 3,754.00 | 3,828 | 3,864 | 228 | 1.99 | 115 |
| 1993 | 509,331.00 | 515,687 | 520,534 | 34,636 | 1.99 | 17,405 |
| 1994 | 538.01 | 543 | 548 | 38 | 1.99 | 19 |
| 1995 | 17,943.45 | 18,065 | 18,235 | 1,324 | 1.99 | 665 |
| 1999 | 74,195.78 | 73,594 | 74,286 | 6,588 | 2.00 | 3,294 |
| 2006 | 26.73 | 25 | 25 | 4 | 2.00 | 2 |
| 2007 | 13,742.98 | 12,899 | 13,020 | 1,960 | 2.00 | 980 |
| 2008 | 29,363.91 | 27,233 | 27,489 | 4,518 | 2.00 | 2,259 |
| 2009 | 52,515.00 | 48,031 | 48,482 | 8,759 | 2.00 | 4,380 |
| 2011 | 4,931.00 | 4,346 | 4,387 | 988 | 2.00 | 494 |
| 2015 | 32,638.00 | 24,595 | 24,826 | 10,749 | 2.00 | 5,374 |
| | 3,559,997.86 | 3,699,294 | 3,734,067 | 146,331 | | 73,825 |
| RIO GRANDE UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1958 | 2,849,904.00 | 2,951,355 | 2,934,942 | 171,454 | 2.93 | 58,517 |
| 1959 | 300.00 | 310 | 308 | 19 | 2.93 | 6 |

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1960 | 1,440.00 | 1,489 | 1,481 | 89 | 2.93 | 30 |
| 1961 | 1,580.00 | 1,633 | 1,624 | 98 | 2.94 | 33 |
| 1962 | 407.00 | 420 | 418 | 26 | 2.94 | 9 |
| 1963 | 10,589.00 | 10,926 | 10,865 | 677 | 2.94 | 230 |
| 1965 | 87.00 | 90 | 89 | 5 | 2.95 | 2 |
| 1966 | 944.00 | 971 | 966 | 63 | 2.95 | 21 |
| 1970 | 1,577.00 | 1,616 | 1,607 | 112 | 2.96 | 38 |
| 1973 | 17,661.00 | 18,039 | 17,939 | 1,312 | 2.96 | 443 |
| 1974 | 106,426.00 | 108,544 | 107,940 | 8,064 | 2.97 | 2,715 |
| 1976 | 30,882.00 | 31,413 | 31,238 | 2,423 | 2.97 | 816 |
| 1977 | 5,457.00 | 5,543 | 5,512 | 436 | 2.97 | 147 |
| 1979 | 5,726.00 | 5,798 | 5,766 | 476 | 2.97 | 160 |
| 1980 | 509.00 | 515 | 512 | 43 | 2.97 | 14 |
| 1981 | 1,701.00 | 1,716 | 1,706 | 148 | 2.98 | 50 |
| 1982 | 4,872.00 | 4,906 | 4,879 | 432 | 2.98 | 145 |
| 1983 | 6,687.00 | 6,721 | 6,684 | 605 | 2.98 | 203 |
| 1984 | 1,882.00 | 1,888 | 1,878 | 174 | 2.98 | 58 |
| 1986 | 1,354.00 | 1,352 | 1,344 | 131 | 2.98 | 44 |
| 1987 | 1,532.00 | 1,526 | 1,518 | 152 | 2.98 | 51 |
| 1990 | 3,754.00 | 3,708 | 3,687 | 404 | 2.98 | 136 |
| 1994 | 538.01 | 524 | 521 | 65 | 2.99 | 22 |
| 1995 | 17,943.45 | 17,395 | 17,298 | 2,260 | 2.99 | 756 |
| 1997 | 862,356.73 | 828,037 | 823,432 | 116,537 | 2.99 | 38,976 |
| 1999 | 21,357.86 | 20,277 | 20,164 | 3,116 | 2.99 | 1,042 |
| 2005 | 25,662.02 | 23,148 | 23,019 | 4,952 | 2.99 | 1,656 |
| 2006 | 29.40 | 26 | 26 | 6 | 2.99 | 2 |
| 2008 | 12,055.56 | 10,412 | 10,354 | 2,786 | 2.99 | 932 |
| 2016 | 110,958.00 | 64,952 | 64,591 | 56,353 | 3.00 | 18,784 |
| 2019 | 98,195.27 | 15,291 | 15,206 | 91,827 | 3.00 | 30,609 |
| | 4,204,367.30 | 4,140,541 | 4,117,514 | 465,246 | | 156,647 |
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1973 | 6,928,400.20 | 5,781,022 | 6,921,555 | 630,401 | 13.09 | 48,159 |
| 1974 | 7,924.00 | 6,578 | 7,876 | 761 | 13.13 | 58 |
| 1976 | 30,882.00 | 25,354 | 30,356 | 3,305 | 13.21 | 250 |

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 8<br>INTERIM SURVIVOR CURVE.. IOWA 75-R2.5<br>PROBABLE RETIREMENT YEAR.. 12-2033<br>NET SALVAGE PERCENT.. -9 | | | | | | |
| 1977 | 5,457.00 | 4,455 | 5,334 | 614 | 13.24 | 46 |
| 1978 | 80,616.00 | 65,413 | 78,318 | 9,553 | 13.28 | 719 |
| 1979 | 5,726.00 | 4,618 | 5,529 | 712 | 13.31 | 53 |
| 1980 | 509.00 | 408 | 488 | 66 | 13.34 | 5 |
| 1981 | 1,701.00 | 1,354 | 1,621 | 233 | 13.37 | 17 |
| 1982 | 4,872.00 | 3,850 | 4,610 | 701 | 13.40 | 52 |
| 1983 | 6,687.00 | 5,245 | 6,280 | 1,009 | 13.42 | 75 |
| 1985 | 13,975.00 | 10,790 | 12,919 | 2,314 | 13.47 | 172 |
| 1986 | 1,354.00 | 1,036 | 1,240 | 235 | 13.50 | 17 |
| 1987 | 1,532.00 | 1,162 | 1,391 | 279 | 13.52 | 21 |
| 1988 | 235.00 | 177 | 212 | 44 | 13.54 | 3 |
| 1990 | 3,754.00 | 2,763 | 3,308 | 784 | 13.58 | 58 |
| 1993 | 15,179.66 | 10,780 | 12,907 | 3,639 | 13.64 | 267 |
| 1994 | 538.01 | 377 | 451 | 135 | 13.65 | 10 |
| 1995 | 17,943.46 | 12,394 | 14,839 | 4,719 | 13.67 | 345 |
| 1999 | 21,357.86 | 13,776 | 16,494 | 6,786 | 13.73 | 494 |
| 2000 | 2,196,999.57 | 1,388,512 | 1,662,450 | 732,279 | 13.74 | 53,295 |
| 2004 | 376,079.70 | 214,527 | 256,851 | 153,076 | 13.79 | 11,101 |
| 2005 | 14,749.49 | 8,148 | 9,756 | 6,321 | 13.80 | 458 |
| 2007 | 20,450.85 | 10,475 | 12,542 | 9,750 | 13.82 | 705 |
| 2008 | 140,999.30 | 69,040 | 82,661 | 71,028 | 13.83 | 5,136 |
| 2010 | 3,186.00 | 1,398 | 1,674 | 1,799 | 13.85 | 130 |
| 2011 | 142.00 | 58 | 69 | 85 | 13.85 | 6 |
| 2013 | 84,453.00 | 29,065 | 34,799 | 57,255 | 13.87 | 4,128 |
| 2015 | 128,932.00 | 34,060 | 40,780 | 99,756 | 13.88 | 7,187 |
| 2016 | 74,204.00 | 16,092 | 19,267 | 61,616 | 13.89 | 4,436 |
| 2018 | 1,579,798.65 | 165,706 | 198,398 | 1,523,583 | 13.90 | 109,610 |
| 2019 | 8,010.23 | 303 | 363 | 8,368 | 13.90 | 602 |
| | 11,776,647.98 | 7,888,936 | 9,445,338 | 3,391,208 | | 247,615 |
| NEWMAN UNIT 1<br>INTERIM SURVIVOR CURVE.. IOWA 75-R2.5<br>PROBABLE RETIREMENT YEAR.. 12-2022<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 1960 | 3,591,429.01 | 3,612,191 | 3,607,186 | 199,729 | 2.93 | 68,167 |
| 1963 | 4,924.00 | 4,941 | 4,934 | 285 | 2.94 | 97 |
| 1966 | 558.00 | 558 | 557 | 34 | 2.95 | 12 |
| 1968 | 5,143.00 | 5,137 | 5,130 | 322 | 2.95 | 109 |

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 1<br>INTERIM SURVIVOR CURVE.. IOWA 75-R2.5<br>PROBABLE RETIREMENT YEAR.. 12-2022<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 1972 | 168,741.00 | 167,806 | 167,573 | 11,292 | 2.96 | 3,815 |
| 1976 | 582.00 | 576 | 575 | 42 | 2.97 | 14 |
| 1977 | 336.00 | 332 | 332 | 25 | 2.97 | 8 |
| 1980 | 5,191.00 | 5,103 | 5,096 | 407 | 2.97 | 137 |
| 1981 | 2,376.00 | 2,331 | 2,328 | 191 | 2.98 | 64 |
| 1982 | 3,363.00 | 3,293 | 3,288 | 276 | 2.98 | 93 |
| 1983 | 32,328.00 | 31,597 | 31,553 | 2,714 | 2.98 | 911 |
| 1990 | 477.00 | 458 | 457 | 48 | 2.98 | 16 |
| 1993 | 876,964.00 | 833,510 | 832,355 | 97,227 | 2.99 | 32,517 |
| 1995 | 1,310,387.34 | 1,235,358 | 1,233,646 | 155,364 | 2.99 | 51,961 |
| 1999 | 1,184.21 | 1,093 | 1,091 | 164 | 2.99 | 55 |
| 2000 | 1,960,390.13 | 1,798,396 | 1,795,904 | 282,110 | 2.99 | 94,351 |
| 2001 | 8,542.98 | 7,781 | 7,770 | 1,285 | 2.99 | 430 |
| 2004 | 97,010.48 | 86,048 | 85,929 | 16,902 | 2.99 | 5,653 |
| 2006 | 1,191,724.24 | 1,032,360 | 1,030,929 | 232,298 | 2.99 | 77,692 |
| 2007 | 52,088.00 | 44,479 | 44,417 | 10,796 | 2.99 | 3,611 |
| 2010 | 8,959.00 | 7,212 | 7,202 | 2,295 | 2.99 | 768 |
| 2011 | 38,896.00 | 30,454 | 30,412 | 10,818 | 2.99 | 3,618 |
| 2014 | 3,235,641.00 | 2,214,986 | 2,211,917 | 1,217,863 | 3.00 | 405,954 |
| 2016 | 165,785.00 | 94,375 | 94,244 | 81,488 | 3.00 | 27,163 |
| 2017 | 137,126.94 | 65,926 | 65,835 | 79,520 | 3.00 | 26,507 |
| 2018 | 612,068.49 | 215,302 | 215,004 | 433,789 | 3.00 | 144,596 |
| 2019 | 204,167.57 | 30,917 | 30,874 | 185,543 | 3.00 | 61,848 |
| | 13,716,383.39 | 11,532,520 | 11,516,540 | 3,022,827 | | 1,010,167 |
| NEWMAN UNIT 2<br>INTERIM SURVIVOR CURVE.. IOWA 75-R2.5<br>PROBABLE RETIREMENT YEAR.. 12-2022<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 1962 | 2,744,836.55 | 2,756,282 | 2,763,784 | 145,743 | 2.94 | 49,572 |
| 1963 | 131,311.00 | 131,758 | 132,117 | 7,073 | 2.94 | 2,406 |
| 1966 | 559.00 | 559 | 561 | 32 | 2.95 | 11 |
| 1968 | 5,143.00 | 5,137 | 5,151 | 301 | 2.95 | 102 |
| 1976 | 582.00 | 576 | 578 | 39 | 2.97 | 13 |
| 1977 | 336.00 | 332 | 333 | 23 | 2.97 | 8 |
| 1980 | 5,191.00 | 5,103 | 5,117 | 386 | 2.97 | 130 |
| 1981 | 2,376.00 | 2,331 | 2,337 | 181 | 2.98 | 61 |
| 1982 | 3,363.00 | 3,293 | 3,302 | 263 | 2.98 | 88 |

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1983 | 349.00 | 341 | 342 | 28 | 2.98 | 9 |
| 1990 | 477.00 | 458 | 459 | 46 | 2.98 | 15 |
| 1995 | 1,301,972.32 | 1,227,425 | 1,230,766 | 149,325 | 2.99 | 49,941 |
| 1999 | 1,184.19 | 1,093 | 1,096 | 159 | 2.99 | 53 |
| 2000 | 662,637.90 | 607,882 | 609,537 | 92,860 | 2.99 | 31,057 |
| 2001 | 869,304.19 | 791,803 | 793,958 | 127,504 | 2.99 | 42,643 |
| 2004 | 66,777.11 | 59,231 | 59,392 | 11,392 | 2.99 | 3,810 |
| 2005 | 1,912,890.75 | 1,678,034 | 1,682,601 | 345,063 | 2.99 | 115,406 |
| 2010 | 243.00 | 196 | 197 | 61 | 2.99 | 20 |
| 2014 | 2,691,450.00 | 1,842,455 | 1,847,470 | 1,005,467 | 3.00 | 335,156 |
| 2015 | 23,176.00 | 14,714 | 14,754 | 9,813 | 3.00 | 3,271 |
| 2018 | 924,840.31 | 325,323 | 326,208 | 654,122 | 3.00 | 218,041 |
| 2019 | 90,310.24 | 13,676 | 13,713 | 82,016 | 3.00 | 27,339 |
| | 11,439,309.56 | 9,468,002 | 9,493,772 | 2,631,896 | | 879,152 |
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1966 | 3,748,861.00 | 3,495,388 | 3,500,849 | 472,943 | 6.72 | 70,378 |
| 1967 | 222,425.00 | 206,957 | 207,280 | 28,490 | 6.73 | 4,233 |
| 1968 | 5,143.00 | 4,775 | 4,782 | 669 | 6.74 | 99 |
| 1976 | 582.00 | 529 | 530 | 87 | 6.82 | 13 |
| 1977 | 335.00 | 304 | 304 | 51 | 6.83 | 7 |
| 1980 | 5,191.00 | 4,655 | 4,662 | 840 | 6.85 | 123 |
| 1981 | 2,376.00 | 2,122 | 2,125 | 393 | 6.86 | 57 |
| 1982 | 3,363.00 | 2,992 | 2,997 | 568 | 6.86 | 83 |
| 1983 | 349.00 | 309 | 309 | 60 | 6.87 | 9 |
| 1990 | 477.00 | 407 | 408 | 98 | 6.91 | 14 |
| 1994 | 430,949.75 | 357,278 | 357,836 | 98,971 | 6.92 | 14,302 |
| 1995 | 1,282,857.32 | 1,054,071 | 1,055,718 | 304,111 | 6.93 | 43,883 |
| 1999 | 56,979.76 | 44,891 | 44,961 | 15,437 | 6.94 | 2,224 |
| 2001 | 8,542.95 | 6,549 | 6,559 | 2,496 | 6.95 | 359 |
| 2005 | 42,346.06 | 30,185 | 30,232 | 14,655 | 6.96 | 2,106 |
| 2007 | 70,776.72 | 47,968 | 48,043 | 26,980 | 6.96 | 3,876 |
| 2008 | 315,516.15 | 207,387 | 207,711 | 126,736 | 6.96 | 18,209 |
| 2009 | 679,380.00 | 431,092 | 431,766 | 288,377 | 6.96 | 41,433 |
| 2010 | 2,169.00 | 1,320 | 1,322 | 977 | 6.97 | 140 |

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2011 | 5,154.00 | 2,987 | 2,992 | 2,472 | 6.97 | 355 |
| 2013 | 48,273.00 | 24,574 | 24,612 | 26,557 | 6.97 | 3,810 |
| 2014 | 103,176.00 | 48,040 | 48,115 | 61,252 | 6.97 | 8,788 |
| 2015 | 171,938.00 | 71,212 | 71,323 | 110,931 | 6.97 | 15,915 |
| 2016 | 69,037.00 | 24,300 | 24,338 | 48,841 | 6.98 | 6,997 |
| 2017 | 322,753.76 | 89,690 | 89,830 | 252,289 | 6.98 | 36,145 |
| 2018 | 3,172,214.38 | 591,506 | 592,430 | 2,770,117 | 6.98 | 396,865 |
| 2019 | 1,318,699.25 | 93,430 | 93,576 | 1,304,245 | 6.98 | 186,855 |
| | 12,089,865.10 | 6,844,918 | 6,855,613 | 5,959,645 | | 857,278 |
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1975 | 8,169,644.93 | 7,449,094 | 8,659,824 | | | |
| 1977 | 336.00 | 304 | 356 | | | |
| 1978 | 54,860.00 | 49,538 | 58,152 | | | |
| 1979 | 169,001.00 | 152,103 | 179,141 | | | |
| 1980 | 5,191.00 | 4,655 | 5,502 | | | |
| 1981 | 3,117.00 | 2,784 | 3,304 | | | |
| 1982 | 3,363.00 | 2,992 | 3,565 | | | |
| 1983 | 424.00 | 376 | 449 | | | |
| 1990 | 477.00 | 407 | 506 | | | |
| 1995 | 1,362,236.32 | 1,119,294 | 1,399,888 | 44,083 | 6.93 | 6,361 |
| 1996 | 7,236,555.43 | 5,891,672 | 7,368,646 | 302,103 | 6.93 | 43,594 |
| 1999 | 1,184.19 | 933 | 1,167 | 88 | 6.94 | 13 |
| 2000 | 834,457.14 | 649,055 | 811,766 | 72,759 | 6.94 | 10,484 |
| 2001 | 3,211,265.78 | 2,461,799 | 3,078,943 | 324,998 | 6.95 | 46,762 |
| 2004 | 2,805,168.50 | 2,043,434 | 2,555,699 | 417,779 | 6.95 | 60,112 |
| 2006 | 220,841.69 | 153,714 | 192,248 | 41,844 | 6.96 | 6,012 |
| 2007 | 1,271,795.15 | 861,950 | 1,078,031 | 270,072 | 6.96 | 38,803 |
| 2008 | 42,965.05 | 28,241 | 35,321 | 10,222 | 6.96 | 1,469 |
| 2009 | 3,200,491.00 | 2,030,831 | 2,539,937 | 852,584 | 6.96 | 122,498 |
| 2010 | 26,199.00 | 15,939 | 19,935 | 7,836 | 6.97 | 1,124 |
| 2012 | 1,468,751.00 | 803,301 | 1,004,679 | 552,197 | 6.97 | 79,225 |
| 2016 | 3,454,586.15 | 1,215,958 | 1,520,785 | 2,141,077 | 6.98 | 306,745 |

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2017 | 67,288.64 | 18,699 | 23,387 | 47,939 | 6.98 | 6,868 |
| 2018 | 254,135.82 | 47,387 | 59,266 | 210,118 | 6.98 | 30,103 |
| 2019 | 104,639.89 | 7,414 | 9,273 | 101,646 | 6.98 | 14,562 |
| | 33,968,974.68 | 25,011,874 | 30,609,768 | 5,397,345 | | 774,735 |
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2011 | 38,397,553.01 | 6,937,962 | 7,861,023 | 32,840,383 | 39.71 | 827,005 |
| 2012 | 156,960.00 | 25,507 | 28,901 | 137,477 | 39.82 | 3,452 |
| 2016 | 148,338.99 | 12,229 | 13,856 | 143,383 | 40.20 | 3,567 |
| 2017 | 21,483,821.45 | 1,290,310 | 1,461,979 | 21,310,871 | 40.29 | 528,937 |
| 2018 | 1,001,016.75 | 37,032 | 41,959 | 1,019,119 | 40.37 | 25,244 |
| 2019 | 463,281.94 | 5,878 | 6,660 | 484,419 | 40.45 | 11,976 |
| | 61,650,972.14 | 8,308,918 | 9,414,378 | 55,935,653 | | 1,400,181 |
| NEWMAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2009 | 30,272.00 | 6,511 | 32,088 | | | |
| 2019 | 27,824.94 | 353 | 75,541 | 46,047- | | |
| | 58,096.94 | 6,864 | 107,629 | 46,047- | | |
| | 152,464,614.95 | 76,901,867 | 85,294,619 | 76,904,104 | | 5,399,600 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.2   3.54

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2021 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1957 | 532,902.00 | 562,723 | 520,284 | 60,579 | 1.88 | 32,223 |
| 1959 | 2,400.00 | 2,532 | 2,341 | 275 | 1.90 | 145 |
| 1960 | 841.00 | 887 | 820 | 97 | 1.91 | 51 |
| 1961 | 92.00 | 97 | 90 | 11 | 1.91 | 6 |
| 1966 | 8.00 | 8 | 7 | 1 | 1.95 | 1 |
| 1967 | 12.00 | 13 | 13 | | | |
| 1969 | 537.00 | 563 | 521 | 65 | 1.96 | 33 |
| 1972 | 659.00 | 689 | 637 | 81 | 1.97 | 41 |
| 1974 | 470.00 | 491 | 454 | 58 | 1.98 | 29 |
| 1976 | 1,545.00 | 1,610 | 1,489 | 195 | 1.99 | 98 |
| 1983 | 112.00 | 116 | 107 | 15 | 2.00 | 8 |
| 1984 | 8,814.00 | 9,095 | 8,409 | 1,198 | 2.00 | 599 |
| 1986 | 17,443.00 | 17,941 | 16,588 | 2,425 | 2.00 | 1,212 |
| 1988 | 10,329.00 | 10,586 | 9,788 | 1,471 | 2.00 | 736 |
| 1994 | 10,166.61 | 10,276 | 9,501 | 1,581 | 2.00 | 790 |
| 1997 | 14,870.91 | 14,886 | 13,763 | 2,446 | 2.00 | 1,223 |
| 2001 | 71,186.11 | 70,023 | 64,742 | 12,851 | 2.00 | 6,426 |
| 2007 | 49,835.30 | 46,828 | 43,296 | 11,024 | 2.00 | 5,512 |
| 2008 | 2,751.42 | 2,555 | 2,362 | 637 | 2.00 | 318 |
| 2010 | 64.00 | 58 | 54 | 16 | 2.00 | 8 |
| 2011 | 1.00 | 1 | 1 | | | |
| 2014 | 59,220.00 | 47,336 | 43,766 | 20,784 | 2.00 | 10,392 |
| | 784,259.35 | 799,314 | 739,032 | 115,811 | | 59,851 |
| RIO GRANDE UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1958 | 483,575.00 | 502,929 | 461,283 | 65,814 | 2.76 | 23,846 |
| 1959 | 5,863.00 | 6,094 | 5,589 | 801 | 2.77 | 289 |
| 1960 | 841.00 | 873 | 801 | 116 | 2.79 | 42 |
| 1961 | 92.00 | 95 | 87 | 13 | 2.81 | 5 |
| 1966 | 8.00 | 8 | 7 | 1 | 2.88 | |
| 1967 | 12.00 | 12 | 11 | 2 | 2.89 | 1 |
| 1969 | 537.00 | 553 | 507 | 78 | 2.91 | 27 |
| 1971 | 659.00 | 677 | 621 | 97 | 2.93 | 33 |
| 1974 | 470.00 | 481 | 441 | 71 | 2.95 | 24 |
| 1977 | 1,545.00 | 1,574 | 1,444 | 240 | 2.97 | 81 |

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1983 | 112.00 | 113 | 104 | 18 | 2.99 | 6 |
| 1985 | 8,814.00 | 8,838 | 8,106 | 1,501 | 3.00 | 500 |
| 1990 | 27,680.00 | 27,386 | 25,118 | 5,053 | 3.00 | 1,684 |
| 1994 | 10,166.61 | 9,915 | 9,094 | 1,988 | 3.00 | 663 |
| 1997 | 14,870.91 | 14,302 | 13,118 | 3,092 | 3.00 | 1,031 |
| 2008 | 5,154.23 | 4,456 | 4,087 | 1,531 | 3.00 | 510 |
| 2009 | 184.00 | 156 | 143 | 57 | 3.00 | 19 |
| 2012 | 469.00 | 365 | 335 | 176 | 3.00 | 59 |
| 2014 | 70,143.00 | 49,472 | 45,375 | 31,080 | 3.00 | 10,360 |
| 2015 | 24,070.00 | 15,742 | 14,438 | 11,798 | 3.00 | 3,933 |
| 2018 | 144,074.26 | 52,346 | 48,011 | 109,030 | 3.00 | 36,343 |
| 2019 | 57,347.82 | 8,930 | 8,191 | 54,319 | 3.00 | 18,106 |
| | 856,687.83 | 705,317 | 646,912 | 286,878 | | 97,562 |
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1973 | 672,084.55 | 578,109 | 591,081 | 141,491 | 12.20 | 11,598 |
| 1976 | 1,545.00 | 1,300 | 1,329 | 355 | 12.72 | 28 |
| 1983 | 112.00 | 89 | 91 | 31 | 13.55 | 2 |
| 1985 | 13,423.00 | 10,472 | 10,707 | 3,924 | 13.69 | 287 |
| 1986 | 18,932.00 | 14,627 | 14,955 | 5,681 | 13.75 | 413 |
| 1987 | 2,176.00 | 1,665 | 1,702 | 669 | 13.80 | 48 |
| 1994 | 10,166.61 | 7,159 | 7,320 | 3,762 | 13.97 | 269 |
| 1995 | 187.51 | 130 | 133 | 71 | 13.98 | 5 |
| 1997 | 14,870.91 | 9,995 | 10,219 | 5,990 | 13.99 | 428 |
| 1999 | 46,243.03 | 29,960 | 30,632 | 19,773 | 13.99 | 1,413 |
| 2004 | 1,167,106.75 | 668,411 | 683,410 | 588,737 | 14.00 | 42,053 |
| 2010 | 608,846.00 | 268,284 | 274,304 | 389,338 | 14.00 | 27,810 |
| 2013 | 15,816.00 | 5,466 | 5,589 | 11,651 | 14.00 | 832 |
| 2015 | 864,898.37 | 229,312 | 234,458 | 708,282 | 14.00 | 50,592 |
| 2016 | 2,746.00 | 599 | 612 | 2,381 | 14.00 | 170 |
| 2018 | 243,748.16 | 25,710 | 26,287 | 239,399 | 14.00 | 17,100 |
| 2019 | 2,852,620.73 | 107,211 | 109,617 | 2,999,740 | 14.00 | 214,267 |
| | 6,535,522.62 | 1,958,499 | 2,002,447 | 5,121,273 | | 367,315 |

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1960 | 869,064.00 | 877,718 | 879,644 | 41,564 | 2.79 | 14,897 |
| 1962 | 1,856.00 | 1,871 | 1,875 | 92 | 2.82 | 33 |
| 1963 | 24,005.00 | 24,182 | 24,235 | 1,210 | 2.84 | 426 |
| 1966 | 1,099.00 | 1,104 | 1,106 | 59 | 2.88 | 20 |
| 1968 | 272.00 | 273 | 274 | 15 | 2.90 | 5 |
| 1971 | 263.00 | 263 | 264 | 15 | 2.93 | 5 |
| 1977 | 3,066.00 | 3,037 | 3,044 | 206 | 2.97 | 69 |
| 1979 | 13.00 | 13 | 13 | 1 | 2.98 | |
| 1983 | 267.00 | 262 | 263 | 20 | 2.99 | 7 |
| 1986 | 4,004.00 | 3,895 | 3,904 | 341 | 3.00 | 114 |
| 1987 | 244.00 | 237 | 238 | 21 | 3.00 | 7 |
| 1988 | 39,539.00 | 38,266 | 38,350 | 3,561 | 3.00 | 1,187 |
| 1992 | 9,398.00 | 8,982 | 9,002 | 960 | 3.00 | 320 |
| 1994 | 180,019.73 | 170,735 | 171,110 | 19,711 | 3.00 | 6,570 |
| 1995 | 11,623.01 | 10,976 | 11,000 | 1,320 | 3.00 | 440 |
| 1997 | 3,442.45 | 3,220 | 3,227 | 422 | 3.00 | 141 |
| | 1,148,175.19 | 1,145,034 | 1,147,547 | 69,519 | | 24,241 |
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1962 | 859,299.00 | 866,462 | 868,801 | 42,056 | 2.82 | 14,913 |
| 1963 | 73,114.00 | 73,652 | 73,851 | 3,650 | 2.84 | 1,285 |
| 1966 | 1,099.00 | 1,104 | 1,107 | 58 | 2.88 | 20 |
| 1968 | 273.00 | 274 | 275 | 15 | 2.90 | 5 |
| 1972 | 263.00 | 262 | 263 | 16 | 2.94 | 5 |
| 1977 | 3,066.00 | 3,037 | 3,045 | 205 | 2.97 | 69 |
| 1980 | 13.00 | 13 | 13 | 1 | 2.98 | |
| 1983 | 267.00 | 262 | 263 | 20 | 2.99 | 7 |
| 1985 | 5,624.00 | 5,484 | 5,499 | 463 | 3.00 | 154 |
| 1986 | 4,004.00 | 3,895 | 3,906 | 339 | 3.00 | 113 |
| 1987 | 244.00 | 237 | 238 | 21 | 3.00 | 7 |
| 1988 | 2,017.00 | 1,952 | 1,957 | 181 | 3.00 | 60 |
| 1990 | 16,331.00 | 15,713 | 15,755 | 1,555 | 3.00 | 518 |
| 1994 | 1,457.55 | 1,382 | 1,386 | 159 | 3.00 | 53 |

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ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1995 | 11,623.01 | 10,976 | 11,006 | 1,315 | 3.00 | 438 |
| 1997 | 3,442.45 | 3,220 | 3,229 | 420 | 3.00 | 140 |
| 2005 | 70,818.46 | 62,199 | 62,367 | 12,701 | 3.00 | 4,234 |
| | 1,052,955.47 | 1,050,124 | 1,052,959 | 63,174 | | 22,021 |
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1966 | 700,883.00 | 662,558 | 661,424 | 81,512 | 6.26 | 13,021 |
| 1967 | 43,632.00 | 41,131 | 41,061 | 5,189 | 6.33 | 820 |
| 1968 | 273.00 | 257 | 257 | 33 | 6.39 | 5 |
| 1971 | 263.00 | 245 | 245 | 34 | 6.56 | 5 |
| 1977 | 3,066.00 | 2,799 | 2,794 | 456 | 6.81 | 67 |
| 1980 | 13.00 | 12 | 12 | 2 | 6.89 | |
| 1983 | 267.00 | 238 | 238 | 45 | 6.94 | 6 |
| 1985 | 5,624.00 | 4,960 | 4,952 | 1,010 | 6.96 | 145 |
| 1986 | 4,004.00 | 3,513 | 3,507 | 737 | 6.97 | 106 |
| 1987 | 244.00 | 213 | 213 | 46 | 6.98 | 7 |
| 1988 | 12,748.00 | 11,062 | 11,043 | 2,470 | 6.98 | 354 |
| 1990 | 18,788.00 | 16,100 | 16,072 | 3,843 | 6.99 | 550 |
| 1994 | 1,457.55 | 1,212 | 1,210 | 335 | 7.00 | 48 |
| 1995 | 5,603.01 | 4,619 | 4,611 | 1,328 | 7.00 | 190 |
| 1997 | 3,442.45 | 2,783 | 2,778 | 871 | 7.00 | 124 |
| 2018 | 87,961.49 | 16,454 | 16,426 | 76,813 | 7.00 | 10,973 |
| 2019 | 262,622.46 | 18,560 | 18,528 | 259,852 | 7.00 | 37,122 |
| | 1,150,891.96 | 786,716 | 785,370 | 434,575 | | 63,543 |
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1975 | 6,121,853.00 | 5,629,415 | 6,132,221 | 356,944 | 6.74 | 52,959 |
| 1977 | 3,066.00 | 2,799 | 3,049 | 201 | 6.81 | 30 |
| 1980 | 13.00 | 12 | 13 | 1 | 6.89 | |
| 1983 | 33,017.00 | 29,401 | 32,027 | 2,971 | 6.94 | 428 |

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1985 | 36,788.00 | 32,446 | 35,344 | 3,651 | 6.96 | 525 |
| 1986 | 56,525.00 | 49,592 | 54,021 | 5,895 | 6.97 | 846 |
| 1987 | 33,956.00 | 29,628 | 32,274 | 3,719 | 6.98 | 533 |
| 1988 | 27,685.00 | 24,023 | 26,169 | 3,177 | 6.98 | 455 |
| 1994 | 1,457.55 | 1,212 | 1,320 | 225 | 7.00 | 32 |
| 1995 | 11,623.01 | 9,583 | 10,439 | 1,881 | 7.00 | 269 |
| 1997 | 3,442.45 | 2,783 | 3,032 | 617 | 7.00 | 88 |
| 2000 | 3,312.77 | 2,584 | 2,815 | 697 | 7.00 | 100 |
| 2011 | 24.00 | 14 | 15 | 10 | 7.00 | 1 |
| | 6,332,762.78 | 5,813,492 | 6,332,739 | 379,990 | | 56,266 |
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2009 | 7,527,349.00 | 1,619,256 | 2,377,428 | 5,601,562 | 41.24 | 135,828 |
| 2011 | 12,308,989.00 | 2,218,993 | 3,257,976 | 9,789,552 | 41.48 | 236,007 |
| 2017 | 46,588.25 | 2,783 | 4,086 | 45,297 | 41.86 | 1,082 |
| 2019 | 4,215,650.49 | 52,685 | 77,353 | 4,391,236 | 41.92 | 104,753 |
| | 24,098,576.74 | 3,893,717 | 5,716,844 | 19,827,648 | | 477,670 |
| NEWMAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 65-S4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2019 | 157,236.60 | 1,965 | 4 | 166,667 | 41.92 | 3,976 |
| | 157,236.60 | 1,965 | 4 | 166,667 | | 3,976 |
| | 42,117,068.54 | 16,154,178 | 18,423,853 | 26,465,535 | | 1,172,445 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.6 2.78

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 6 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2021 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1957 | 52,277.00 | 55,110 | 54,867 | 2,115 | 1.94 | 1,090 |
| 1959 | 13,613.00 | 14,338 | 14,275 | 563 | 1.95 | 289 |
| 1960 | 136.00 | 143 | 142 | 6 | 1.95 | 3 |
| 1961 | 4,013.00 | 4,223 | 4,204 | 170 | 1.95 | 87 |
| 1962 | 872.00 | 917 | 913 | 38 | 1.95 | 19 |
| 1963 | 553.00 | 581 | 578 | 24 | 1.96 | 12 |
| 1964 | 57.00 | 60 | 60 | 2 | 1.96 | 1 |
| 1965 | 357.00 | 375 | 373 | 16 | 1.96 | 8 |
| 1966 | 4,634.00 | 4,864 | 4,843 | 209 | 1.96 | 107 |
| 1967 | 1,278.00 | 1,341 | 1,335 | 58 | 1.96 | 30 |
| 1968 | 27,848.00 | 29,189 | 29,060 | 1,294 | 1.97 | 657 |
| 1969 | 1,680.00 | 1,760 | 1,752 | 79 | 1.97 | 40 |
| 1972 | 1,004.00 | 1,049 | 1,044 | 50 | 1.97 | 25 |
| 1974 | 3,781.00 | 3,945 | 3,928 | 194 | 1.98 | 98 |
| 1975 | 2,141.00 | 2,232 | 2,222 | 112 | 1.98 | 57 |
| 1976 | 1,076.00 | 1,121 | 1,116 | 57 | 1.98 | 29 |
| 1977 | 1,382.00 | 1,438 | 1,432 | 75 | 1.98 | 38 |
| 1978 | 2,785.00 | 2,895 | 2,882 | 153 | 1.98 | 77 |
| 1979 | 18,411.00 | 19,118 | 19,034 | 1,034 | 1.98 | 522 |
| 1981 | 13,943.00 | 14,441 | 14,377 | 821 | 1.99 | 413 |
| 1982 | 30,252.00 | 31,294 | 31,156 | 1,819 | 1.99 | 914 |
| 1983 | 2,021.00 | 2,088 | 2,079 | 124 | 1.99 | 62 |
| 1985 | 14,928.00 | 15,377 | 15,309 | 962 | 1.99 | 483 |
| 1987 | 23,234.00 | 23,855 | 23,750 | 1,575 | 1.99 | 791 |
| 1990 | 3,347.00 | 3,417 | 3,402 | 246 | 1.99 | 124 |
| 1992 | 7,334.00 | 7,450 | 7,417 | 577 | 2.00 | 288 |
| 1993 | 457.95 | 464 | 462 | 37 | 2.00 | 18 |
| 1994 | 37,774.22 | 38,173 | 38,004 | 3,169 | 2.00 | 1,584 |
| 1995 | 17,295.97 | 17,427 | 17,350 | 1,503 | 2.00 | 752 |
| 1996 | 716,873.22 | 720,013 | 716,834 | 64,558 | 2.00 | 32,279 |
| 1997 | 71,598.68 | 71,664 | 71,348 | 6,695 | 2.00 | 3,348 |
| 1998 | 133,175.54 | 132,791 | 132,205 | 12,957 | 2.00 | 6,478 |
| 1999 | 40,752.51 | 40,468 | 40,289 | 4,131 | 2.00 | 2,066 |
| 2000 | 110,502.00 | 109,232 | 108,750 | 11,698 | 2.00 | 5,849 |
| 2001 | 108,657.88 | 106,876 | 106,404 | 12,033 | 2.00 | 6,016 |
| 2011 | 133.00 | 117 | 116 | 28 | 2.00 | 14 |
| 2012 | 12,898.00 | 11,099 | 11,050 | 3,009 | 2.00 | 1,504 |
| 2014 | 6,288.00 | 5,026 | 5,004 | 1,850 | 2.00 | 925 |
| | 1,489,363.97 | 1,495,971 | 1,489,365 | 134,042 | | 67,097 |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2022
NET SALVAGE PERCENT.. -9

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| 1958 | 19,151.00 | 19,860 | 20,875 | | | |
| 1959 | 4,741.00 | 4,913 | 5,168 | | | |
| 1960 | 136.00 | 141 | 148 | | | |
| 1961 | 4,014.00 | 4,154 | 4,375 | | | |
| 1962 | 872.00 | 902 | 950 | | | |
| 1963 | 553.00 | 571 | 603 | | | |
| 1964 | 57.00 | 59 | 62 | | | |
| 1965 | 357.00 | 368 | 389 | | | |
| 1966 | 4,634.00 | 4,776 | 5,051 | | | |
| 1967 | 1,278.00 | 1,316 | 1,393 | | | |
| 1968 | 27,848.00 | 28,653 | 30,354 | | | |
| 1969 | 1,680.00 | 1,727 | 1,831 | | | |
| 1972 | 1,004.00 | 1,029 | 1,094 | | | |
| 1974 | 3,781.00 | 3,864 | 4,121 | | | |
| 1975 | 2,141.00 | 2,185 | 2,334 | | | |
| 1976 | 1,076.00 | 1,097 | 1,173 | | | |
| 1977 | 1,382.00 | 1,406 | 1,506 | | | |
| 1978 | 2,785.00 | 2,830 | 3,032 | 4 | 2.96 | 1 |
| 1979 | 18,411.00 | 18,678 | 20,009 | 59 | 2.96 | 20 |
| 1981 | 13,943.00 | 14,095 | 15,099 | 99 | 2.97 | 33 |
| 1982 | 30,252.00 | 30,525 | 32,700 | 275 | 2.97 | 93 |
| 1983 | 2,021.00 | 2,035 | 2,180 | 23 | 2.97 | 8 |
| 1985 | 17,730.00 | 17,776 | 19,043 | 283 | 2.98 | 95 |
| 1987 | 61.00 | 61 | 65 | 1 | 2.98 | |
| 1990 | 3,347.00 | 3,311 | 3,547 | 101 | 2.99 | 34 |
| 1992 | 94.00 | 92 | 99 | 4 | 2.99 | 1 |
| 1993 | 457.95 | 448 | 480 | 19 | 2.99 | 6 |
| 1994 | 37,774.15 | 36,842 | 39,467 | 1,707 | 2.99 | 571 |
| 1995 | 17,295.95 | 16,798 | 17,995 | 858 | 2.99 | 287 |
| 1996 | 716,873.15 | 693,063 | 742,444 | 38,948 | 2.99 | 13,026 |
| 1997 | 29,203.60 | 28,094 | 30,096 | 1,736 | 2.99 | 581 |
| 1998 | 133,175.52 | 127,365 | 136,440 | 8,722 | 3.00 | 2,907 |
| 1999 | 40,752.50 | 38,742 | 41,502 | 2,918 | 3.00 | 973 |
| 2000 | 110,501.96 | 104,373 | 111,810 | 8,638 | 3.00 | 2,879 |
| 2001 | 123,244.49 | 115,575 | 123,810 | 10,527 | 3.00 | 3,509 |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 7 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2002 | 463,285.80 | 431,047 | 461,759 | 43,222 | 3.00 | 14,407 |
| 2004 | 10,168.71 | 9,286 | 9,948 | 1,136 | 3.00 | 379 |
| 2014 | 5,350.00 | 3,773 | 4,042 | 1,790 | 3.00 | 597 |
| | 1,851,432.78 | 1,771,830 | 1,896,993 | 121,069 | | 40,407 |
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 1973 | 317,792.00 | 269,425 | 327,572 | 18,822 | 12.55 | 1,500 |
| 1975 | 2,141.00 | 1,795 | 2,182 | 151 | 12.71 | 12 |
| 1976 | 1,076.00 | 897 | 1,091 | 82 | 12.78 | 6 |
| 1977 | 1,286.00 | 1,066 | 1,296 | 106 | 12.85 | 8 |
| 1978 | 2,785.00 | 2,294 | 2,789 | 247 | 12.92 | 19 |
| 1979 | 18,411.00 | 15,064 | 18,315 | 1,753 | 12.99 | 135 |
| 1981 | 13,943.00 | 11,250 | 13,678 | 1,520 | 13.12 | 116 |
| 1982 | 30,242.00 | 24,222 | 29,450 | 3,514 | 13.18 | 267 |
| 1983 | 7,645.00 | 6,075 | 7,386 | 947 | 13.24 | 72 |
| 1985 | 14,897.00 | 11,642 | 14,155 | 2,083 | 13.35 | 156 |
| 1987 | 826.00 | 634 | 771 | 130 | 13.45 | 10 |
| 1990 | 3,347.00 | 2,489 | 3,026 | 622 | 13.58 | 46 |
| 1992 | 1,468.00 | 1,066 | 1,296 | 304 | 13.65 | 22 |
| 1993 | 457.94 | 328 | 399 | 100 | 13.68 | 7 |
| 1994 | 37,774.14 | 26,708 | 32,472 | 8,702 | 13.72 | 634 |
| 1995 | 17,295.95 | 12,051 | 14,652 | 4,201 | 13.75 | 306 |
| 1996 | 716,873.15 | 491,839 | 597,987 | 183,405 | 13.77 | 13,319 |
| 1997 | 2,656,463.50 | 1,791,705 | 2,178,387 | 717,159 | 13.80 | 51,968 |
| 1998 | 133,175.52 | 88,249 | 107,295 | 37,867 | 13.82 | 2,740 |
| 1999 | 40,752.50 | 26,486 | 32,202 | 12,218 | 13.84 | 883 |
| 2000 | 150,468.03 | 95,767 | 116,435 | 47,575 | 13.86 | 3,433 |
| 2001 | 1,524,446.98 | 948,485 | 1,153,185 | 508,462 | 13.88 | 36,633 |
| 2005 | 79,100.00 | 43,959 | 53,446 | 32,773 | 13.93 | 2,353 |
| 2006 | 8.00 | 4 | 5 | 4 | 13.94 | |
| 2014 | 75,484.00 | 23,219 | 28,230 | 54,047 | 13.99 | 3,863 |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 8 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2017 | 22,559.39 | 3,726 | 4,530 | 20,060 | 14.00 | 1,433 |
| 2018 | 988.52 | 104 | 126 | 951 | 14.00 | 68 |
| 2019 | 80,000.82 | 3,007 | 3,656 | 83,545 | 14.00 | 5,968 |
| | 5,951,707.44 | 3,903,556 | 4,746,012 | 1,741,349 | | 125,977 |
| RIO GRANDE COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2033 | | | | | | |
| NET SALVAGE PERCENT.. -9 | | | | | | |
| 2006 | 47,427.49 | 25,433 | 34,886 | 16,810 | 13.94 | 1,206 |
| 2007 | 505,951.76 | 260,627 | 357,501 | 193,987 | 13.95 | 13,906 |
| 2008 | 5,388.12 | 2,653 | 3,639 | 2,234 | 13.96 | 160 |
| 2009 | 167,199.00 | 78,202 | 107,269 | 74,978 | 13.97 | 5,367 |
| 2011 | 9,090.00 | 3,746 | 5,138 | 4,770 | 13.98 | 341 |
| 2013 | 257,488.00 | 89,034 | 122,127 | 158,534 | 13.99 | 11,332 |
| 2014 | 77,412.00 | 23,812 | 32,663 | 51,716 | 13.99 | 3,697 |
| 2015 | 171,487.00 | 45,491 | 62,400 | 124,521 | 13.99 | 8,901 |
| 2016 | 35,706.00 | 7,788 | 10,683 | 28,237 | 13.99 | 2,018 |
| 2017 | 75,784.59 | 12,516 | 17,168 | 65,437 | 14.00 | 4,674 |
| 2018 | 172,114.96 | 18,155 | 24,903 | 162,702 | 14.00 | 11,622 |
| 2019 | 413,647.29 | 15,546 | 21,324 | 429,551 | 14.00 | 30,682 |
| | 1,938,696.21 | 583,003 | 799,702 | 1,313,477 | | 93,906 |
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1959 | 178,963.00 | 180,354 | 189,701 | | | |
| 1960 | 81.00 | 82 | 86 | | | |
| 1961 | 9,487.00 | 9,548 | 10,056 | | | |
| 1962 | 149.00 | 150 | 158 | | | |
| 1963 | 358.00 | 360 | 379 | | | |
| 1964 | 1,091.00 | 1,095 | 1,156 | | | |
| 1965 | 1,250.00 | 1,254 | 1,325 | | | |
| 1966 | 6,842.00 | 6,858 | 7,253 | | | |
| 1967 | 715.00 | 716 | 758 | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1968 | 4,130.00 | 4,132 | 4,378 | | | |
| 1969 | 197.00 | 197 | 209 | | | |
| 1970 | 312.00 | 312 | 331 | | | |
| 1972 | 1,917.00 | 1,910 | 2,032 | | | |
| 1974 | 1,107.00 | 1,100 | 1,173 | | | |
| 1975 | 232.00 | 230 | 246 | | | |
| 1976 | 7,372.00 | 7,307 | 7,814 | | | |
| 1977 | 6,276.00 | 6,211 | 6,653 | | | |
| 1978 | 2,458.00 | 2,429 | 2,605 | | | |
| 1979 | 18,600.00 | 18,351 | 19,716 | | | |
| 1980 | 917.00 | 903 | 972 | | | |
| 1981 | 283.00 | 278 | 300 | | | |
| 1982 | 8,462.00 | 8,303 | 8,947 | 22 | 2.97 | 7 |
| 1983 | 57.00 | 56 | 60 | | | |
| 1985 | 29,399.00 | 28,664 | 30,889 | 274 | 2.98 | 92 |
| 1990 | 390.00 | 375 | 404 | 9 | 2.99 | 3 |
| 1994 | 252,758.25 | 239,735 | 258,344 | 9,580 | 2.99 | 3,204 |
| 1995 | 28,767.29 | 27,170 | 29,279 | 1,214 | 2.99 | 406 |
| 1996 | 1,072,272.03 | 1,008,126 | 1,086,379 | 50,229 | 2.99 | 16,799 |
| 1997 | 35,415.31 | 33,132 | 35,704 | 1,836 | 2.99 | 614 |
| 1999 | 63,879.37 | 59,057 | 63,641 | 4,071 | 3.00 | 1,357 |
| 2000 | 35,075.07 | 32,218 | 34,719 | 2,461 | 3.00 | 820 |
| 2001 | 14,389.28 | 13,122 | 14,141 | 1,112 | 3.00 | 371 |
| 2002 | 4,110.32 | 3,719 | 4,008 | 349 | 3.00 | 116 |
| 2003 | 269,582.28 | 241,771 | 260,538 | 25,219 | 3.00 | 8,406 |
| 2004 | 14,154.28 | 12,569 | 13,545 | 1,459 | 3.00 | 486 |
| 2006 | 331.75 | 288 | 310 | 41 | 3.00 | 14 |
| 2014 | 105,911.00 | 72,643 | 78,282 | 33,984 | 3.00 | 11,328 |
| | 2,177,691.23 | 2,024,725 | 2,176,490 | 131,862 | | 44,023 |
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1962 | 39,041.00 | 39,258 | 41,383 | | | |
| 1963 | 3,356.00 | 3,372 | 3,557 | | | |
| 1964 | 1,091.00 | 1,095 | 1,156 | | | |
| 1965 | 1,250.00 | 1,254 | 1,325 | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2022 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1966 | 6,842.00 | 6,858 | 7,253 | | | |
| 1967 | 715.00 | 716 | 758 | | | |
| 1968 | 4,131.00 | 4,133 | 4,379 | | | |
| 1969 | 197.00 | 197 | 209 | | | |
| 1970 | 312.00 | 312 | 331 | | | |
| 1972 | 1,917.00 | 1,910 | 2,032 | | | |
| 1974 | 1,107.00 | 1,100 | 1,173 | | | |
| 1975 | 232.00 | 230 | 245 | 1 | 2.95 | |
| 1976 | 7,372.00 | 7,307 | 7,793 | 22 | 2.95 | 7 |
| 1977 | 6,276.00 | 6,211 | 6,624 | 29 | 2.96 | 10 |
| 1978 | 2,458.00 | 2,429 | 2,590 | 15 | 2.96 | 5 |
| 1979 | 18,600.00 | 18,351 | 19,571 | 145 | 2.96 | 49 |
| 1980 | 917.00 | 903 | 963 | 9 | 2.97 | 3 |
| 1981 | 283.00 | 278 | 296 | 4 | 2.97 | 1 |
| 1982 | 8,462.00 | 8,303 | 8,855 | 115 | 2.97 | 39 |
| 1985 | 29,399.00 | 28,664 | 30,569 | 594 | 2.98 | 199 |
| 1990 | 390.00 | 375 | 400 | 13 | 2.99 | 4 |
| 1994 | 252,758.21 | 239,735 | 255,667 | 12,257 | 2.99 | 4,099 |
| 1995 | 28,767.29 | 27,170 | 28,976 | 1,518 | 2.99 | 508 |
| 1996 | 1,948,687.35 | 1,832,112 | 1,953,869 | 111,739 | 2.99 | 37,371 |
| 1998 | 20,578.58 | 19,139 | 20,411 | 1,402 | 3.00 | 467 |
| 1999 | 106,657.72 | 98,606 | 105,159 | 7,898 | 3.00 | 2,633 |
| 2000 | 35,075.03 | 32,218 | 34,359 | 2,820 | 3.00 | 940 |
| 2001 | 14,389.26 | 13,122 | 13,994 | 1,259 | 3.00 | 420 |
| 2002 | 4,110.31 | 3,719 | 3,966 | 391 | 3.00 | 130 |
| 2003 | 269,582.26 | 241,771 | 257,838 | 27,919 | 3.00 | 9,306 |
| 2004 | 14,154.28 | 12,569 | 13,404 | 1,599 | 3.00 | 533 |
| | 2,829,108.29 | 2,653,417 | 2,829,106 | 169,749 | | 56,724 |
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1966 | 37,311.00 | 34,984 | 39,550 | | | |
| 1967 | 6,896.00 | 6,453 | 7,310 | | | |
| 1968 | 4,131.00 | 3,857 | 4,379 | | | |
| 1969 | 197.00 | 184 | 209 | | | |
| 1970 | 312.00 | 290 | 331 | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1972 | 1,918.00 | 1,774 | 2,033 | | | |
| 1974 | 1,107.00 | 1,018 | 1,173 | | | |
| 1975 | 232.00 | 213 | 246 | | | |
| 1976 | 7,372.00 | 6,738 | 7,814 | | | |
| 1977 | 6,276.00 | 5,718 | 6,653 | | | |
| 1978 | 2,458.00 | 2,232 | 2,605 | | | |
| 1979 | 18,600.00 | 16,830 | 19,716 | | | |
| 1980 | 917.00 | 827 | 972 | | | |
| 1981 | 283.00 | 254 | 300 | | | |
| 1982 | 8,462.00 | 7,566 | 8,970 | | | |
| 1985 | 29,399.00 | 25,930 | 31,000 | 163 | 6.87 | 24 |
| 1990 | 390.00 | 334 | 399 | 14 | 6.92 | 2 |
| 1994 | 252,758.21 | 210,347 | 251,478 | 16,446 | 6.95 | 2,366 |
| 1995 | 1,168,219.41 | 963,964 | 1,152,456 | 85,857 | 6.95 | 12,354 |
| 1996 | 1,050,490.42 | 858,502 | 1,026,372 | 87,148 | 6.96 | 12,521 |
| 1998 | 20,234.54 | 16,188 | 19,353 | 2,095 | 6.97 | 301 |
| 1999 | 43,644.79 | 34,512 | 41,260 | 5,003 | 6.97 | 718 |
| 2000 | 2,681,439.63 | 2,092,265 | 2,501,383 | 340,943 | 6.98 | 48,846 |
| 2001 | 14,389.26 | 11,071 | 13,236 | 2,017 | 6.98 | 289 |
| 2002 | 4,110.31 | 3,114 | 3,723 | 634 | 6.98 | 91 |
| 2003 | 269,582.27 | 200,650 | 239,885 | 45,872 | 6.99 | 6,563 |
| 2004 | 14,154.28 | 10,338 | 12,359 | 2,644 | 6.99 | 378 |
| 2007 | 11.72 | 8 | 10 | 3 | 6.99 | |
| | 5,645,295.84 | 4,516,161 | 5,395,175 | 588,839 | | 84,453 |
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1975 | 503,252.00 | 461,426 | 533,447 | | | |
| 1977 | 6,276.00 | 5,718 | 6,653 | | | |
| 1978 | 20,612.00 | 18,713 | 21,849 | | | |
| 1979 | 18,600.00 | 16,830 | 19,716 | | | |
| 1980 | 917.00 | 827 | 972 | | | |
| 1981 | 2,092.00 | 1,879 | 2,218 | | | |
| 1982 | 9,819.00 | 8,780 | 10,408 | | | |
| 1985 | 9,779.00 | 8,625 | 10,366 | | | |
| 1990 | 10,432.00 | 8,944 | 11,058 | | | |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2026 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 1994 | 252,758.21 | 210,347 | 267,924 | | | |
| 1995 | 721,545.84 | 595,389 | 764,839 | | | |
| 1996 | 1,228,296.63 | 1,003,812 | 1,300,946 | 1,048 | 6.96 | 151 |
| 1999 | 308,927.57 | 244,284 | 316,594 | 10,870 | 6.97 | 1,560 |
| 2000 | 2,703,892.03 | 2,109,784 | 2,734,293 | 131,833 | 6.98 | 18,887 |
| 2001 | 2,165,098.39 | 1,665,806 | 2,158,895 | 136,110 | 6.98 | 19,500 |
| 2002 | 50,483.31 | 38,248 | 49,570 | 3,943 | 6.98 | 565 |
| 2003 | 36,965.41 | 27,513 | 35,657 | 3,526 | 6.99 | 504 |
| 2004 | 3,421,582.37 | 2,499,136 | 3,238,895 | 387,982 | 6.99 | 55,505 |
| 2016 | 23,923.00 | 8,453 | 10,955 | 14,403 | 7.00 | 2,058 |
| | 11,495,251.76 | 8,934,514 | 11,495,252 | 689,714 | | 98,730 |
| NEWMAN UNIT 5 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2009 | 1,111,963.00 | 244,788 | 516,904 | 661,777 | 40.02 | 16,536 |
| 2011 | 659,294.00 | 121,551 | 256,672 | 442,180 | 40.37 | 10,953 |
| | 1,771,257.00 | 366,339 | 773,576 | 1,103,957 | | 27,489 |
| NEWMAN ZERO LIQUID DISCHARGE | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2011 | 13,079,566.00 | 2,411,425 | 3,046,657 | 10,817,683 | 40.37 | 267,963 |
| 2013 | 799,390.00 | 116,765 | 147,524 | 699,829 | 40.67 | 17,207 |
| 2014 | 496,618.00 | 62,517 | 78,986 | 447,429 | 40.81 | 10,964 |
| | 14,375,574.00 | 2,590,707 | 3,273,166 | 11,964,942 | | 296,134 |

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| NEWMAN COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2004 | 49,032.56 | 14,772 | 18,030 | 33,944 | 38.91 | 872 |
| 2005 | 0.40 | | 0 | | | |
| 2006 | 134,487.48 | 36,348 | 44,365 | 98,192 | 39.39 | 2,493 |
| 2007 | 534,839.12 | 135,910 | 165,887 | 401,042 | 39.61 | 10,125 |
| 2008 | 139,666.00 | 33,152 | 40,464 | 107,582 | 39.82 | 2,702 |
| 2009 | 745,434.00 | 164,100 | 200,295 | 589,865 | 40.02 | 14,739 |
| 2011 | 4,804.00 | 886 | 1,081 | 4,011 | 40.37 | 99 |
| 2012 | 2,791.00 | 462 | 564 | 2,395 | 40.53 | 59 |
| 2013 | 311,991.00 | 45,572 | 55,624 | 275,087 | 40.67 | 6,764 |
| 2014 | 551,150.00 | 69,382 | 84,685 | 499,534 | 40.81 | 12,240 |
| 2015 | 196,656.34 | 20,648 | 25,202 | 183,253 | 40.93 | 4,477 |
| 2016 | 60,024.22 | 4,998 | 6,100 | 57,525 | 41.05 | 1,401 |
| 2017 | 113,496.72 | 6,890 | 8,410 | 111,897 | 41.15 | 2,719 |
| 2018 | 101,106.19 | 3,761 | 4,591 | 102,582 | 41.25 | 2,487 |
| 2019 | 125,450.88 | 1,589 | 1,939 | 131,038 | 41.33 | 3,171 |
| | 3,070,929.91 | 538,470 | 657,238 | 2,597,948 | | 64,348 |
| | 52,596,308.43 | 29,378,693 | 35,532,076 | 20,556,948 | | 999,288 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 1.90

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| COPPER POWER STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2030 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 1980 | 569,351.47 | 484,738 | 561,994 | 52,906 | 10.29 | 5,141 |
| 1982 | 11,100.00 | 9,332 | 10,819 | 1,169 | 10.41 | 112 |
| 1994 | 17,445.00 | 13,196 | 15,299 | 3,541 | 10.84 | 327 |
| 1999 | 4,097.00 | 2,883 | 3,342 | 1,082 | 10.92 | 99 |
| 2006 | 68,671.81 | 40,890 | 47,407 | 26,759 | 10.97 | 2,439 |
| 2014 | 22,828.00 | 8,223 | 9,534 | 15,121 | 10.99 | 1,376 |
| 2016 | 91,987.00 | 23,928 | 27,742 | 71,604 | 11.00 | 6,509 |
| 2019 | 6,383.89 | 300 | 348 | 6,547 | 11.00 | 595 |
| | 791,864.17 | 583,490 | 676,484 | 178,729 | | 16,598 |
| RIO GRANDE UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2057 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2012 | 14,315.00 | 2,558 | 1,843 | 13,331 | 36.94 | 361 |
| 2013 | 21,964,717.00 | 3,469,573 | 2,499,113 | 20,783,487 | 37.06 | 560,806 |
| 2014 | 55,737.00 | 7,616 | 5,486 | 53,595 | 37.17 | 1,442 |
| 2015 | 57,899.00 | 6,599 | 4,753 | 56,620 | 37.27 | 1,519 |
| 2016 | 0.16 | | 0 | | | |
| 2019 | 65,464.88 | 911 | 656 | 68,737 | 37.57 | 1,830 |
| | 22,158,133.04 | 3,487,257 | 2,511,851 | 20,975,770 | | 565,958 |
| MONTANA POWER STATION UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2060 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 0.37 | | 0 | | | |
| 2016 | 0.13 | | 0 | | | |
| 2017 | 53,393.15 | 3,316 | 12,651 | 43,946 | 40.17 | 1,094 |
| 2018 | 44,026.81 | 1,665 | 6,352 | 40,316 | 40.27 | 1,001 |
| 2019 | 217,926.95 | 2,827 | 10,785 | 220,218 | 40.35 | 5,458 |
| | 315,347.41 | 7,808 | 29,788 | 304,480 | | 7,553 |

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| MONTANA POWER STATION UNIT 2<br>INTERIM SURVIVOR CURVE.. IOWA 60-R4<br>PROBABLE RETIREMENT YEAR.. 12-2060<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2016 | 0.13 | | 0 | | | |
| 2018 | 38,756.30 | 1,466 | 8,292 | 32,790 | 40.27 | 814 |
| 2019 | 218,425.00 | 2,834 | 16,029 | 215,501 | 40.35 | 5,341 |
| | 257,181.43 | 4,300 | 24,321 | 248,291 | | 6,155 |
| MONTANA POWER STATION UNIT 3<br>INTERIM SURVIVOR CURVE.. IOWA 60-R4<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2016 | 0.17 | | 0 | | | |
| 2018 | 21,889.97 | 816 | 4,885 | 18,318 | 41.17 | 445 |
| 2019 | 184,924.94 | 2,346 | 14,045 | 181,976 | 41.26 | 4,410 |
| | 206,815.08 | 3,162 | 18,930 | 200,294 | | 4,855 |
| MONTANA POWER STATION UNIT 4<br>INTERIM SURVIVOR CURVE.. IOWA 60-R4<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2018 | 52,232.69 | 1,946 | 8,850 | 46,517 | 41.17 | 1,130 |
| 2019 | 185,253.51 | 2,351 | 10,691 | 185,677 | 41.26 | 4,500 |
| | 237,486.20 | 4,297 | 19,541 | 232,194 | | 5,630 |
| MONTANA POWER STATION COMMON<br>INTERIM SURVIVOR CURVE.. IOWA 60-R4<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -7 | | | | | | |
| 2015 | 12,407,156.00 | 1,318,804 | 1,277,330 | 11,998,327 | 40.80 | 294,077 |
| 2016 | 462,284.88 | 38,854 | 37,632 | 457,013 | 40.94 | 11,163 |

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| MONTANA POWER STATION COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 60-R4 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2017 | 20,325.37 | 1,244 | 1,205 | 20,543 | 41.06 | 500 |
| 2018 | 69,116.48 | 2,600 | 2,518 | 71,436 | 41.17 | 1,735 |
| 2019 | 5,049,094.68 | 64,668 | 62,634 | 5,339,897 | 41.26 | 129,421 |
| | 18,007,977.41 | 1,426,170 | 1,381,319 | 17,887,217 | | 436,896 |
| | 41,974,804.74 | 5,516,484 | 4,662,234 | 40,026,975 | | 1,043,645 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.4 2.49

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SOLAR FACILITIES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 35-S2 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2034 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2009 | 39,814.00 | 16,988 | 14,564 | 25,250 | 13.96 | 1,809 |
| 2013 | 52,054.00 | 16,102 | 13,805 | 38,249 | 14.49 | 2,640 |
| | 91,868.00 | 33,090 | 28,369 | 63,499 | | 4,449 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3 4.84

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| COPPER POWER STATION<br>INTERIM SURVIVOR CURVE.. IOWA 50-R4<br>PROBABLE RETIREMENT YEAR.. 12-2030<br>NET SALVAGE PERCENT.. -8 | | | | | | |
| 1980 | 267,720.00 | 231,148 | 264,793 | 24,344 | 9.27 | 2,626 |
| 1981 | 207,840.00 | 178,070 | 203,990 | 20,478 | 9.44 | 2,169 |
| 1985 | 5,333.00 | 4,429 | 5,074 | 686 | 9.95 | 69 |
| 2017 | 30,797.65 | 6,164 | 7,061 | 26,200 | 10.99 | 2,384 |
| | 511,690.65 | 419,811 | 480,918 | 71,708 | | 7,248 |
| RIO GRANDE UNIT 9<br>INTERIM SURVIVOR CURVE.. IOWA 50-R4<br>PROBABLE RETIREMENT YEAR.. 12-2057<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2013 | 3,118,540.00 | 506,459 | 499,114 | 2,806,538 | 35.87 | 78,242 |
| 2015 | 280,628.00 | 32,778 | 32,303 | 265,163 | 36.34 | 7,297 |
| 2016 | 26,734.00 | 2,477 | 2,441 | 25,897 | 36.54 | 709 |
| 2018 | 89,857.58 | 3,721 | 3,667 | 91,582 | 36.89 | 2,483 |
| 2019 | 253,018.91 | 3,572 | 3,520 | 264,680 | 37.03 | 7,148 |
| | 3,768,778.49 | 549,007 | 541,045 | 3,453,860 | | 95,879 |
| MONTANA POWER STATION COMMON<br>INTERIM SURVIVOR CURVE.. IOWA 50-R4<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -7 | | | | | | |
| 2015 | 5,489,927.00 | 603,811 | 533,767 | 5,340,455 | 39.28 | 135,959 |
| 2016 | 9,689,787.30 | 839,918 | 742,485 | 9,625,588 | 39.59 | 243,132 |
| 2017 | 40,162.88 | 2,536 | 2,242 | 40,732 | 39.86 | 1,022 |
| 2018 | 41,440.78 | 1,599 | 1,414 | 42,928 | 40.11 | 1,070 |
| 2019 | 5,616,109.70 | 73,553 | 65,021 | 5,944,217 | 40.34 | 147,353 |
| | 20,877,427.66 | 1,521,417 | 1,344,928 | 20,993,920 | | 528,536 |
| | 25,157,896.80 | 2,490,235 | 2,366,890 | 24,519,488 | | 631,663 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 2.51

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| RIO GRANDE UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2057 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2013 | 55,119,692.31 | 10,356,163 | 8,741,166 | 49,685,707 | 29.29 | 1,696,337 |
| 2015 | 226,256.00 | 30,567 | 25,800 | 214,031 | 30.33 | 7,057 |
| 2016 | 740,668.00 | 79,194 | 66,844 | 718,264 | 30.84 | 23,290 |
| 2017 | 376,461.48 | 29,370 | 24,790 | 374,259 | 31.34 | 11,942 |
| 2018 | 2,128,825.45 | 101,545 | 85,710 | 2,170,845 | 31.83 | 68,201 |
| 2019 | 963,154.84 | 15,559 | 13,133 | 1,007,811 | 32.30 | 31,202 |
| | 59,555,058.08 | 10,612,398 | 8,957,443 | 54,170,919 | | 1,838,029 |
| MONTANA POWER STATION UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2060 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 37,410,047.21 | 4,881,091 | 6,233,560 | 33,421,090 | 31.56 | 1,058,970 |
| 2016 | 12,002,288.82 | 1,236,493 | 1,579,105 | 11,143,322 | 32.14 | 346,712 |
| 2017 | 314,755.88 | 23,608 | 30,149 | 303,492 | 32.70 | 9,281 |
| 2018 | 2,676,625.13 | 122,426 | 156,348 | 2,680,874 | 33.26 | 80,604 |
| 2019 | 22,049,315.82 | 340,768 | 435,189 | 22,937,086 | 33.80 | 678,612 |
| | 74,453,032.86 | 6,604,386 | 8,434,351 | 70,485,864 | | 2,174,179 |
| MONTANA POWER STATION UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2060 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 46,340,626.85 | 6,046,312 | 7,390,536 | 41,730,528 | 31.56 | 1,322,260 |
| 2017 | 709,092.25 | 53,186 | 65,010 | 686,627 | 32.70 | 20,998 |
| 2018 | 56,092.24 | 2,566 | 3,136 | 56,321 | 33.26 | 1,693 |
| 2019 | 22,508,197.70 | 347,860 | 425,197 | 23,433,493 | 33.80 | 693,299 |
| | 69,614,009.04 | 6,449,924 | 7,883,880 | 65,906,970 | | 2,038,250 |

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| MONTANA POWER STATION UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 4,811,651.36 | 620,203 | 556,456 | 4,543,894 | 31.93 | 142,308 |
| 2016 | 50,480,044.14 | 5,159,323 | 4,629,026 | 48,879,821 | 32.52 | 1,503,070 |
| 2017 | 35,212.76 | 2,611 | 2,343 | 34,983 | 33.11 | 1,057 |
| 2018 | 51,285.90 | 2,317 | 2,079 | 52,284 | 33.69 | 1,552 |
| 2019 | 12,443,014.35 | 189,666 | 170,171 | 13,019,424 | 34.26 | 380,018 |
| | 67,821,208.51 | 5,974,120 | 5,360,075 | 66,530,406 | | 2,028,005 |
| MONTANA POWER STATION UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 4,729,473.47 | 609,610 | 494,019 | 4,519,223 | 31.93 | 141,535 |
| 2016 | 49,380,041.64 | 5,046,897 | 4,089,931 | 48,252,913 | 32.52 | 1,483,792 |
| 2017 | 5,665.96 | 420 | 340 | 5,666 | 33.11 | 171 |
| 2018 | 51,228.00 | 2,315 | 1,876 | 52,426 | 33.69 | 1,556 |
| 2019 | 12,988,503.50 | 197,981 | 160,441 | 13,607,373 | 34.26 | 397,180 |
| | 67,154,912.57 | 5,857,223 | 4,746,607 | 66,437,600 | | 2,024,234 |
| MONTANA POWER STATION COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 40-S1 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2015 | 23,256,162.11 | 3,025,906 | 2,979,305 | 21,904,789 | 31.93 | 686,025 |
| 2016 | 7,977,795.33 | 823,064 | 810,388 | 7,725,853 | 32.52 | 237,572 |
| 2017 | 227,231.98 | 17,005 | 16,743 | 226,395 | 33.11 | 6,838 |
| 2018 | 1,051,552.70 | 47,966 | 47,227 | 1,077,934 | 33.69 | 31,996 |
| 2019 | 680,190.98 | 10,466 | 10,305 | 717,500 | 34.26 | 20,943 |
| | 33,192,933.10 | 3,924,407 | 3,863,968 | 31,652,470 | | 983,374 |
| | 371,791,154.16 | 39,422,458 | 39,246,324 | 355,184,229 | | 11,086,071 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.0 2.98

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| COPPER POWER STATION | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2030 | | | | | | |
| NET SALVAGE PERCENT.. -8 | | | | | | |
| 1980 | 490,433.99 | 430,149 | 439,985 | 89,683 | 8.04 | 11,155 |
| 1981 | 165,233.00 | 143,946 | 147,238 | 31,214 | 8.21 | 3,802 |
| 2003 | 8,031,516.27 | 5,238,772 | 5,358,567 | 3,315,471 | 10.80 | 306,988 |
| 2008 | 183,557.85 | 101,506 | 103,827 | 94,415 | 10.95 | 8,622 |
| 2009 | 26,669.00 | 14,092 | 14,414 | 14,388 | 10.96 | 1,313 |
| 2010 | 184,727.00 | 92,588 | 94,705 | 104,800 | 10.97 | 9,553 |
| 2012 | 36,792.00 | 16,117 | 16,486 | 23,250 | 10.99 | 2,116 |
| 2016 | 319,161.20 | 83,202 | 85,105 | 259,590 | 11.00 | 23,599 |
| 2017 | 811,112.47 | 162,227 | 165,937 | 710,065 | 11.00 | 64,551 |
| 2018 | 68,195.22 | 8,838 | 9,040 | 64,611 | 11.00 | 5,874 |
| 2019 | 51,994.47 | 2,442 | 2,498 | 53,656 | 11.00 | 4,878 |
| | 10,369,392.47 | 6,293,879 | 6,437,801 | 4,761,143 | | 442,451 |
| RIO GRANDE UNIT 9 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2057 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2014 | 8,420,577.00 | 1,234,440 | 977,806 | 7,948,005 | 34.27 | 231,923 |
| | 8,420,577.00 | 1,234,440 | 977,806 | 7,948,005 | | 231,923 |
| MONTANA POWER STATION UNIT 1 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S3 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2060 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 4,453,424.00 | 520,638 | 381,299 | 4,339,330 | 36.30 | 119,541 |
| 2016 | 0.07 | | 0 | | | |
| 2017 | 15,176.96 | 1,011 | 740 | 15,347 | 37.27 | 412 |
| 2019 | 1,654,089.86 | 22,723 | 16,642 | 1,736,694 | 38.09 | 45,594 |
| | 6,122,690.89 | 544,372 | 398,681 | 6,091,371 | | 165,547 |

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| MONTANA POWER STATION UNIT 2<br>INTERIM SURVIVOR CURVE.. IOWA 45-S3<br>PROBABLE RETIREMENT YEAR.. 12-2060<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 4,518,913.00 | 528,294 | 388,095 | 4,401,953 | 36.30 | 121,266 |
| 2016 | 0.07 | | 0 | | | |
| 2017 | 20,165.07 | 1,344 | 987 | 20,388 | 37.27 | 547 |
| 2019 | 1,583,612.76 | 21,755 | 15,982 | 1,662,648 | 38.09 | 43,651 |
| | 6,122,690.90 | 551,393 | 405,064 | 6,084,988 | | 165,464 |
| MONTANA POWER STATION UNIT 3<br>INTERIM SURVIVOR CURVE.. IOWA 45-S3<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2016 | 4,534,801.97 | 412,335 | 433,701 | 4,373,189 | 37.30 | 117,244 |
| 2018 | 43,254.16 | 1,729 | 1,819 | 44,031 | 38.27 | 1,151 |
| 2019 | 1,663,040.30 | 22,494 | 23,660 | 1,739,163 | 38.70 | 44,940 |
| | 6,241,096.43 | 436,558 | 459,179 | 6,156,383 | | 163,335 |
| MONTANA POWER STATION UNIT 4<br>INTERIM SURVIVOR CURVE.. IOWA 45-S3<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2016 | 4,490,700.58 | 408,325 | 394,646 | 4,365,497 | 37.30 | 117,037 |
| 2019 | 1,635,527.31 | 22,121 | 21,380 | 1,712,279 | 38.70 | 44,245 |
| | 6,126,227.89 | 430,446 | 416,026 | 6,077,776 | | 161,282 |
| MONTANA POWER STATION COMMON<br>INTERIM SURVIVOR CURVE.. IOWA 45-S3<br>PROBABLE RETIREMENT YEAR.. 12-2061<br>NET SALVAGE PERCENT.. -7 | | | | | | |
| 2015 | 63.16 | 7 | 10 | 58 | 36.77 | 2 |
| | 63.16 | 7 | 10 | 58 | | 2 |
| | 43,402,738.74 | 9,491,095 | 9,094,567 | 37,119,724 | | 1,330,004 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.9 3.06

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS - SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| SOLAR FACILITIES | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 25-S2.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2034 | | | | | | |
| NET SALVAGE PERCENT.. 0 | | | | | | |
| 2009 | 226,663.00 | 103,728 | 88,650 | 138,013 | 12.16 | 11,350 |
| 2011 | 360,913.00 | 141,864 | 121,242 | 239,671 | 12.97 | 18,479 |
| 2012 | 309,233.00 | 110,823 | 94,713 | 214,520 | 13.32 | 16,105 |
| 2013 | 47,621.00 | 15,329 | 13,101 | 34,520 | 13.63 | 2,533 |
| 2015 | 242,832.00 | 58,525 | 50,018 | 192,814 | 14.14 | 13,636 |
| | 1,187,262.00 | 430,269 | 367,724 | 819,538 | | 62,103 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.2 5.23

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| COPPER POWER STATION<br>INTERIM SURVIVOR CURVE.. IOWA 45-S1.5<br>PROBABLE RETIREMENT YEAR.. 12-2030<br>NET SALVAGE PERCENT.. -8 | | | | | | |
| 1980 | 451,417.00 | 382,975 | 363,571 | 123,959 | 8.78 | 14,118 |
| 2012 | 536,392.00 | 236,414 | 224,436 | 354,867 | 10.82 | 32,797 |
| 2017 | 15,875.13 | 3,179 | 3,018 | 14,127 | 10.94 | 1,291 |
| 2018 | 1,239.49 | 161 | 153 | 1,186 | 10.95 | 108 |
| 2019 | 1,301,936.99 | 61,348 | 58,240 | 1,347,852 | 10.96 | 122,979 |
| | 2,306,860.61 | 684,077 | 649,418 | 1,841,992 | | 171,293 |
| RIO GRANDE UNIT 9<br>INTERIM SURVIVOR CURVE.. IOWA 45-S1.5<br>PROBABLE RETIREMENT YEAR.. 12-2057<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2013 | 4,666,024.00 | 829,491 | 779,734 | 4,166,252 | 31.86 | 130,767 |
| 2014 | 50,603.00 | 7,742 | 7,278 | 46,362 | 32.31 | 1,435 |
| 2015 | 193,495.00 | 24,639 | 23,161 | 181,944 | 32.74 | 5,557 |
| 2016 | 248,559.77 | 25,025 | 23,524 | 239,949 | 33.16 | 7,236 |
| 2019 | 27,928.77 | 425 | 400 | 29,205 | 34.30 | 851 |
| | 5,186,610.54 | 887,322 | 834,096 | 4,663,711 | | 145,846 |
| MONTANA POWER STATION UNIT 1<br>INTERIM SURVIVOR CURVE.. IOWA 45-S1.5<br>PROBABLE RETIREMENT YEAR.. 12-2060<br>NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 2,298,034.00 | 280,788 | 256,842 | 2,179,074 | 34.31 | 63,511 |
| 2016 | 6,460.42 | 623 | 570 | 6,278 | 34.80 | 180 |
| 2017 | 73,776.95 | 5,157 | 4,717 | 73,486 | 35.27 | 2,084 |
| 2019 | 737,246.97 | 10,667 | 9,757 | 771,724 | 36.14 | 21,354 |
| | 3,115,518.34 | 297,235 | 271,887 | 3,030,563 | | 87,129 |

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| MONTANA POWER STATION UNIT 2 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2060 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2015 | 2,319,983.00 | 283,470 | 259,169 | 2,200,013 | 34.31 | 64,122 |
| 2017 | 11,595.07 | 810 | 741 | 11,550 | 35.27 | 327 |
| 2018 | 11,229.51 | 477 | 436 | 11,467 | 35.72 | 321 |
| 2019 | 687,154.74 | 9,942 | 9,090 | 719,294 | 36.14 | 19,903 |
| | 3,029,962.32 | 294,699 | 269,436 | 2,942,324 | | 84,673 |
| MONTANA POWER STATION UNIT 3 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2016 | 2,305,411.81 | 219,301 | 188,118 | 2,255,618 | 35.30 | 63,899 |
| 2019 | 381,237.87 | 5,431 | 4,659 | 399,453 | 36.71 | 10,881 |
| | 2,686,649.68 | 224,732 | 192,777 | 2,655,072 | | 74,780 |
| MONTANA POWER STATION UNIT 4 | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -6 | | | | | | |
| 2016 | 1,837,822.10 | 174,822 | 133,930 | 1,814,162 | 35.30 | 51,393 |
| 2019 | 412,952.31 | 5,883 | 4,507 | 433,223 | 36.71 | 11,801 |
| | 2,250,774.41 | 180,705 | 138,436 | 2,247,384 | | 63,194 |
| MONTANA POWER STATION COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2015 | 7,655,912.00 | 932,721 | 951,737 | 7,240,089 | 34.79 | 208,108 |
| 2016 | 718,565.63 | 68,998 | 70,405 | 698,461 | 35.30 | 19,786 |

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

| YEAR (1) | ORIGINAL COST (2) | CALCULATED ACCRUED (3) | ALLOC. BOOK RESERVE (4) | FUTURE BOOK ACCRUALS (5) | REM. LIFE (6) | ANNUAL ACCRUAL (7) |
|---|---|---|---|---|---|---|
| MONTANA POWER STATION COMMON | | | | | | |
| INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 | | | | | | |
| PROBABLE RETIREMENT YEAR.. 12-2061 | | | | | | |
| NET SALVAGE PERCENT.. -7 | | | | | | |
| 2017 | 398,263.35 | 27,721 | 28,286 | 397,856 | 35.79 | 11,116 |
| 2018 | 33,384.89 | 1,419 | 1,448 | 34,274 | 36.26 | 945 |
| 2019 | 509,954.69 | 7,334 | 7,484 | 538,168 | 36.71 | 14,660 |
| | 9,316,080.56 | 1,038,193 | 1,059,360 | 8,908,847 | | 254,615 |
| | 27,892,456.46 | 3,606,963 | 3,415,409 | 26,289,893 | | 881,530 |

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.8   3.16