EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - 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	48,070.00	21,998	17,565	30,505	12.16	2,509
2011	57,817.00	22,726	18,147	39,670	12.97	3,059
2012	61,473.00	22,031	17,592	43,881	13.32	3,294
	167,360.00	66,755	53,304	114,056		8,862

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.9 5.30

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 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)
COPPER POWER STATION INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. -8						
1980	362,392.76	312,888	391,384			
1981	81,622.00	69,931	88,152			
1982	71,612.00	60,901	77,341			
1983	1,335.00	1,126	1,442			
1994	66,355.00	50,413	69,617	2,047	10.61	193
1995	448,516.00	336,356	464,482	19,915	10.66	1,868
1996	1,572,516.00	1,163,381	1,606,541	91,776	10.70	8,577
1997	50,533.00	36,841	50,875	3,701	10.74	345
1998	44,484.00	31,914	44,071	3,972	10.78	368
1999	19,864.00	14,013	19,351	2,102	10.81	194
2000	132,241.00	91,655	126,569	16,252	10.83	1,501
2001	653,839.54	444,145	613,331	92,816	10.86	8,547
2002	210,134.73	139,726	192,951	33,994	10.88	3,124
2003	100,682.83	65,386	90,293	18,444	10.90	1,692
2004	8,366.12	5,297	7,315	1,721	10.91	158
2007	42,554.16	24,480	33,805	12,153	10.95	1,110
2012	147,216.00	64,526	89,106	69,888	10.98	6,365
2015	156,360.00	49,058	67,745	101,123	10.99	9,201
	4,170,624.14	2,962,037	4,034,370	469,904		43,243
RIO GRANDE UNIT 9 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2057 NET SALVAGE PERCENT.. -6						
2013	347,016.00	56,356	54,986	312,851	35.87	8,722
2015	63,044.00	7,364	7,185	59,642	36.34	1,641
	410,060.00	63,720	62,171	372,492		10,363

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 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)
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -6						
2015	157,176.29	17,364	27,007	139,599	38.59	3,617
2016	9,448.44	828	1,288	8,728	38.86	225
2017	25,577.62	1,629	2,534	24,579	39.11	628
2019	105,366.45	1,395	2,170	109,519	39.54	2,770
	297,568.80	21,216	32,999	282,424		7,240
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -6						
2015	163,198.86	18,029	28,367	144,624	38.59	3,748
2016	9,445.55	827	1,301	8,711	38.86	224
2017	1,398.71	89	140	1,343	39.11	34
2019	101,707.62	1,347	2,119	105,691	39.54	2,673
	275,750.74	20,292	31,927	260,368		6,679
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2016	164,399.45	14,117	20,601	153,663	39.59	3,881
2019	64,958.90	843	1,230	67,626	40.34	1,676
	229,358.35	14,960	21,831	221,289		5,557
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2016	159,884.27	13,729	18,303	151,174	39.59	3,818
2019	71,343.41	926	1,235	74,389	40.34	1,844
	231,227.68	14,655	19,538	225,564		5,662

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 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)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -7						
2015	460,840.04	50,686	86,781	406,317	39.28	10,344
2016	246,367.59	21,355	36,563	227,051	39.59	5,735
2017	28,253.29	1,784	3,054	27,177	39.86	682
2018	13.50	1	2	13	40.11	
2019	5,456.71	71	122	5,717	40.34	142
	740,931.13	73,897	126,522	666,275		16,903
	6,355,520.84	3,170,777	4,329,358	2,498,316		95,647

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.1 1.50

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

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

SURVIVOR CURVE.. IOWA 80-R3
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1951	15,275.26	11,013	15,275			
1952	41.73	30	42			
1953	550.50	389	550			
1955	20,387.85	14,065	20,388			
1956	38,702.06	26,385	38,702			
1957	89,645.89	60,377	89,646			
1958	29,536.78	19,649	29,536	1	26.78	
1959	18,172.65	11,935	17,941	232	27.46	8
1960	41,276.70	26,752	40,214	1,063	28.15	38
1961	5,826.87	3,726	5,601	226	28.84	8
1962	9,733.61	6,139	9,228	506	29.54	17
1963	75,681.96	47,065	70,748	4,934	30.25	163
1964	15,799.75	9,683	14,555	1,245	30.97	40
1965	19,856.23	11,988	18,020	1,836	31.70	58
1966	21,384.40	12,716	19,115	2,269	32.43	70
1967	11,449.68	6,702	10,074	1,376	33.17	41
1968	40,970.31	23,599	35,474	5,496	33.92	162
1969	310,487.13	175,891	264,400	46,087	34.68	1,329
1970	53,398.94	29,743	44,710	8,689	35.44	245
1971	44,592.89	24,409	36,692	7,901	36.21	218
1972	7,029.57	3,779	5,681	1,349	36.99	36
1973	22,378.65	11,813	17,757	4,622	37.77	122
1974	49,951.89	25,869	38,886	11,066	38.57	287
1975	85,383.90	43,375	65,201	20,183	39.36	513
1976	29,894.34	14,884	22,374	7,520	40.17	187
1977	8,971.30	4,376	6,578	2,393	40.98	58
1978	1,220,096.96	582,596	875,759	344,338	41.80	8,238
1979	45,436.98	21,230	31,913	13,524	42.62	317
1980	93,757.93	42,836	64,391	29,367	43.45	676
1981	29,847.36	13,323	20,027	9,820	44.29	222
1982	28,842.42	12,572	18,898	9,944	45.13	220
1983	8,926.63	3,796	5,706	3,221	45.98	70
1984	2,061,078.70	854,564	1,284,582	776,497	46.83	16,581
1985	15,271.07	6,168	9,272	5,999	47.69	126
1986	1,212.16	477	717	495	48.55	10
1987	219,448.40	83,884	126,094	93,354	49.42	1,889
1988	6,316.34	2,345	3,525	2,791	50.30	55
1989	2,623,279.26	945,036	1,420,579	1,202,700	51.18	23,499
1990	482,502.79	168,451	253,216	229,287	52.07	4,403
1991	234,043.48	79,107	118,914	115,129	52.96	2,174
2003	923,884.28	184,546	277,410	646,474	64.02	10,098
2004	160,833.96	30,217	45,422	115,412	64.97	1,776
2006	533,274.85	87,521	131,562	401,713	66.87	6,007

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

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)
SURVIVOR CURVE.. IOWA 80-R3						
NET SALVAGE PERCENT.. 0						
2013	2,439,651.00	194,245	291,989	2,147,662	73.63	29,168
2016	301,706.00	12,973	19,501	282,205	76.56	3,686
2017	547,311.79	16,830	25,299	522,013	77.54	6,732
2019	5,874,643.18	35,953	54,044	5,820,599	79.51	73,206
	18,917,746.38	4,005,022	6,016,208	12,901,538		192,753

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.9 1.02

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS ISLETA

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)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2018	16,824,155.75	989,597	1,540,524	15,283,632	24.00	636,818
	16,824,155.75	989,597	1,540,524	15,283,632		636,818

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.0 3.79

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

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

SURVIVOR CURVE.. IOWA 75-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1956	29,981.00	24,063	31,480			
1957	37,951.00	30,099	39,849			
1958	13,335.00	10,449	14,002			
1959	4,459.00	3,450	4,682			
1960	48,046.00	36,700	50,448			
1962	4,090.00	3,042	4,294			
1963	21,859.00	16,033	22,952			
1964	3,042.00	2,199	3,164	30	23.36	1
1966	6,572.00	4,611	6,635	266	24.88	11
1967	32,486.00	22,445	32,299	1,811	25.65	71
1971	456.00	295	425	54	28.85	2
1972	2,819.00	1,789	2,574	386	29.68	13
1981	4,582.00	2,406	3,462	1,349	37.49	36
1982	1,439.00	737	1,061	450	38.40	12
1984	3,241,336.00	1,577,375	2,269,916	1,133,487	40.24	28,168
1985	47,694.00	22,596	32,517	17,562	41.16	427
1986	359,249.00	165,471	238,120	139,091	42.10	3,304
1987	14,928.00	6,679	9,611	6,063	43.04	141
1988	16,942.00	7,358	10,589	7,200	43.98	164
1989	281,386.00	118,457	170,465	124,990	44.93	2,782
1990	8,045.00	3,280	4,720	3,727	45.88	81
1991	7,422.00	2,926	4,211	3,582	46.84	76
1992	111,851.63	42,593	61,293	56,151	47.80	1,175
1995	204,486.52	69,538	100,068	114,643	50.71	2,261
1997	51,534.00	16,118	23,195	30,916	52.66	587
1999	8,688.00	2,479	3,567	5,555	54.62	102
2000	186,804.00	50,737	73,013	123,131	55.60	2,215
2001	5,617.00	1,448	2,084	3,814	56.59	67
2002	339,287.33	82,747	119,077	237,175	57.58	4,119
2003	111,377.29	25,619	36,867	80,079	58.57	1,367
2004	140.01	30	43	104	59.56	2
2005	46,842.89	9,476	13,636	35,549	60.55	587
2006	451,866.31	85,151	122,536	351,924	61.54	5,719
2007	85,199.55	14,874	21,404	68,056	62.53	1,088
2008	35,297.00	5,668	8,157	28,905	63.53	455
2009	1,067,512.00	156,622	225,386	895,502	64.52	13,879
2010	3,221.00	427	614	2,768	65.52	42
2011	729,999.00	86,668	124,720	641,779	66.52	9,648
2012	60,714.00	6,367	9,162	54,588	67.51	809
2013	720,228.00	65,437	94,167	662,072	68.51	9,664
2014	133,432.00	10,256	14,759	125,345	69.51	1,803
2015	575,101.79	36,153	52,026	551,831	70.51	7,826
2016	1,607,154.42	78,756	113,334	1,574,178	71.50	22,016

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 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)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -5						
2017	421,104.21	14,737	21,207	420,952	72.50	5,806
2018	653,206.46	13,717	19,739	666,128	73.50	9,063
2019	664,659.17	4,655	6,699	691,193	74.50	9,278
	12,463,442.58	2,942,733	4,224,229	8,862,386		144,867

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.2 1.16

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 50-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1971	526,623.00	463,929	552,954			
1972	1,465,123.00	1,274,393	1,538,379			
1973	830,125.00	712,297	871,631			
1974	457,149.00	386,501	480,006			
1975	12,440.00	10,356	13,062			
1976	659,449.00	540,089	692,421			
1978	3,158,528.00	2,497,290	3,266,284	50,170	12.35	4,062
1979	172,153.00	133,618	174,763	5,998	13.04	460
1980	1,750,237.00	1,332,735	1,743,126	94,623	13.74	6,887
1981	454,991.00	339,578	444,145	33,596	14.46	2,323
1982	474,315.00	346,629	453,367	44,664	15.20	2,938
1983	67,742.00	48,439	63,355	7,774	15.95	487
1984	30,136,091.13	21,067,840	27,555,290	4,087,606	16.71	244,620
1985	446,273.00	304,675	398,494	70,093	17.49	4,008
1986	365,093.00	243,119	317,983	65,365	18.29	3,574
1987	3,728,603.00	2,419,490	3,164,527	750,506	19.10	39,294
1988	40,283.00	25,446	33,282	9,015	19.92	453
1989	18,304,721.00	11,239,831	14,700,928	4,519,029	20.76	217,680
1990	1,202,871.09	717,140	937,970	325,045	21.61	15,041
1991	486,654.83	281,248	367,853	143,135	22.48	6,367
1992	245,717.72	137,464	179,793	78,211	23.36	3,348
1994	816,065.00	425,864	557,001	299,867	25.15	11,923
1995	341,890.76	171,882	224,810	134,175	26.06	5,149
1996	91,907.52	44,430	58,111	38,392	26.98	1,423
1997	7,116,863.78	3,301,442	4,318,060	3,154,647	27.91	113,029
1998	175,658.00	78,019	102,044	82,397	28.85	2,856
1999	590,888.00	250,779	328,002	292,430	29.79	9,816
2000	5,501,615.28	2,224,028	2,908,876	2,867,820	30.75	93,262
2001	283,287.13	108,808	142,313	155,138	31.71	4,892
2002	983,371.56	357,878	468,080	564,460	32.67	17,278
2003	8,363,933.16	2,873,513	3,758,358	5,023,772	33.64	149,339
2004	1,451,295.11	468,739	613,078	910,782	34.62	26,308
2005	30,224.48	9,140	11,954	19,782	35.60	556
2006	823,449.97	232,065	303,525	561,097	36.58	15,339
2007	875,249.45	228,650	299,059	619,953	37.56	16,506
2008	13,069,854.10	3,142,646	4,110,366	9,612,981	38.55	249,364
2009	8,325,190.16	1,828,711	2,391,829	6,349,621	39.54	160,587
2010	768,558.00	152,843	199,908	607,078	40.53	14,978
2011	11,856,654.77	2,111,433	2,761,610	9,687,878	41.52	233,330
2012	4,266,962.65	670,254	876,646	3,603,665	42.52	84,752
2013	4,698,296.24	640,331	837,509	4,095,702	43.51	94,132
2014	3,791,123.75	437,079	571,669	3,409,011	44.51	76,590
2015	8,131,729.00	766,741	1,002,845	7,535,470	45.51	165,578

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION 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)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -5						
2016	27,725,691.45	2,037,838	2,665,352	26,446,624	46.50	568,745
2017	7,271,160.92	381,736	499,285	7,135,434	47.50	150,220
2018	4,284,404.78	134,959	176,517	4,322,108	48.50	89,116
2019	2,023,057.91	21,242	27,783	2,096,428	49.50	42,352
	188,643,565.70	67,623,157	88,164,203	109,911,541		2,948,962

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.3 1.56

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

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)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -10						
1984	4,016,755.00	2,047,810	2,727,137	1,691,294	40.24	42,030
1985	74.00	37	49	32	41.16	1
1986	3,408.00	1,644	2,189	1,560	42.10	37
1987	57,701.00	27,047	36,019	27,452	43.04	638
1989	18,753,205.00	8,270,595	11,014,229	9,614,296	44.93	213,984
1991	706,563.00	291,823	388,630	388,589	46.84	8,296
1995	5,348.00	1,905	2,537	3,346	50.71	66
1997	3,811.00	1,249	1,663	2,529	52.66	48
1998	42,687.00	13,373	17,809	29,147	53.64	543
2000	258,419.00	73,530	97,922	186,339	55.60	3,351
2005	0.13					
2006	5,079.53	1,003	1,336	4,251	61.54	69
2009	216,147.00	33,222	44,243	193,519	64.52	2,999
2011	56,900.00	7,077	9,425	53,165	66.52	799
2012	1,109,100.00	121,842	162,261	1,057,749	67.51	15,668
2013	364,942.00	34,736	46,259	355,177	68.51	5,184
2016	1,289,691.07	66,209	88,173	1,330,487	71.50	18,608
2017	3,280,950.86	120,290	160,194	3,448,852	72.50	47,570
	30,170,781.59	11,113,392	14,800,075	18,387,784		359,891

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.1 1.19

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

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

SURVIVOR CURVE.. IOWA 55-S3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	260.00	251	306	6	10.68	1
1965	53,553.55	51,341	62,601	1,663	11.06	150
1966	123,561.79	117,380	143,124	5,150	11.46	449
1967	44,697.90	42,061	51,286	2,351	11.87	198
1968	159,942.14	149,044	181,732	10,199	12.29	830
1969	2,585,632.92	2,384,626	2,907,618	195,142	12.73	15,329
1970	211,260.96	192,716	234,982	18,531	13.19	1,405
1971	183,504.19	165,515	201,815	18,390	13.66	1,346
1972	28,927.40	25,782	31,436	3,277	14.15	232
1973	92,090.40	81,052	98,828	11,680	14.66	797
1974	205,557.01	178,544	217,702	28,966	15.19	1,907
1975	346,600.58	296,967	362,097	53,824	15.73	3,422
1976	123,018.13	103,873	126,654	20,968	16.30	1,286
1977	36,917.79	30,705	37,439	6,862	16.88	407
1978	5,243,933.05	4,292,767	5,234,250	1,058,470	17.48	60,553
1979	198,509.59	159,776	194,818	43,394	18.11	2,396
1980	410,278.68	324,493	395,660	96,674	18.75	5,156
1981	130,737.77	101,519	123,784	33,101	19.41	1,705
1982	126,335.97	96,200	117,298	34,305	20.10	1,707
1983	39,100.51	29,168	35,565	11,356	20.81	546
1984	9,296,819.43	6,789,095	8,278,068	2,878,115	21.53	133,679
1985	67,027.42	47,850	58,344	22,089	22.28	991
1986	42,452.80	29,594	36,085	14,858	23.05	645
1987	963,198.15	654,840	798,458	357,380	23.84	14,991
1988	27,723.53	18,358	22,384	10,884	24.65	442
1989	20,793,025.00	13,392,288	16,329,463	8,622,167	25.48	338,390
1990	1,299,408.66	812,811	991,075	568,215	26.33	21,581
1991	1,043,442.09	633,127	771,983	480,148	27.19	17,659
1992	17,364.97	10,203	12,441	8,397	28.07	299
1993	2,912,039.05	1,653,817	2,016,530	1,477,917	28.97	51,015
1994	2,003,571.55	1,098,109	1,338,945	1,065,341	29.88	35,654
1995	1,102,537.73	582,140	709,814	613,231	30.80	19,910
1996	5,649,141.45	2,866,894	3,495,657	3,283,313	31.74	103,444
1997	2,106,341.00	1,025,754	1,250,721	1,276,888	32.68	39,072
1998	1,507,945.19	702,751	856,877	952,657	33.64	28,319
1999	1,181,374.35	525,565	640,831	776,818	34.61	22,445
2000	1,270,898.69	538,490	656,591	868,487	35.58	24,409
2001	352,755.32	141,922	173,048	250,258	36.56	6,845
2002	877,300.63	334,199	407,495	645,266	37.54	17,189
2003	1,159,769.20	416,751	508,152	883,571	38.53	22,932
2004	4,664,575.00	1,575,414	1,920,931	3,676,559	39.52	93,030
2005	928,837.60	293,643	358,044	756,561	40.51	18,676
2006	62,187.85	18,303	22,317	52,308	41.51	1,260

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

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

SURVIVOR CURVE.. IOWA 55-S3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2007	625,988.03	170,722	208,164	543,022	42.50	12,777
2008	4,829,670.08	1,211,803	1,477,574	4,318,030	43.50	99,265
2009	696,439.00	159,549	194,541	641,186	44.50	14,409
2010	1,473,299.00	305,380	372,355	1,395,604	45.50	30,673
2011	5,593,230.75	1,037,321	1,264,825	5,447,052	46.50	117,141
2012	9,016,252.09	1,475,347	1,798,918	9,020,585	47.50	189,907
2013	15,326,116.13	2,173,488	2,650,174	15,741,165	48.50	324,560
2014	2,639,010.08	316,681	386,135	2,780,677	49.50	56,175
2015	12,868,396.00	1,263,471	1,540,574	13,901,501	50.50	275,277
2016	6,045,537.58	461,686	562,942	6,691,703	51.50	129,936
2017	9,875,730.04	538,622	656,752	11,194,124	52.50	213,221
2018	14,731,560.48	482,076	587,804	17,090,069	53.50	319,441
2019	10,089,154.02	110,052	134,188	11,972,796	54.50	219,684
	163,484,540.27	52,691,896	64,248,195	131,933,253		3,115,165

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.4 1.91

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 60-R5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1956	146,272.02	155,429	168,213			
1957	704,843.42	743,965	810,570			
1958	134,966.97	141,449	155,212			
1959	59,410.78	61,786	68,322			
1960	172,635.92	178,049	198,531			
1961	30,353.87	31,032	34,907			
1962	59,669.77	60,420	68,620			
1963	419,687.88	420,622	479,903	2,738	7.71	355
1964	78,008.11	77,329	88,228	1,481	8.28	179
1965	98,298.61	96,313	109,887	3,156	8.88	355
1966	196,059.68	189,770	216,516	8,953	9.50	942
1967	50,228.98	47,982	54,744	3,019	10.16	297
1968	78,467.25	73,920	84,338	5,899	10.85	544
1969	4,389,413.96	4,074,454	4,648,696	399,130	11.57	34,497
1970	240,182.42	219,540	250,481	25,729	12.31	2,090
1971	140,778.76	126,630	144,477	17,419	13.07	1,333
1972	4,331.31	3,830	4,370	611	13.86	44
1973	86,552.63	75,182	85,778	13,758	14.68	937
1974	125,203.94	106,765	121,812	22,173	15.51	1,430
1975	214,114.22	179,091	204,332	41,899	16.36	2,561
1976	82,001.04	67,237	76,713	17,588	17.22	1,021
1977	45,063.42	36,190	41,291	10,532	18.10	582
1978	6,274,378.22	4,930,591	5,625,495	1,590,040	19.00	83,686
1979	120,396.33	92,512	105,550	32,906	19.91	1,653
1980	273,032.84	204,981	233,870	80,118	20.83	3,846
1981	83,929.04	61,514	70,184	26,334	21.76	1,210
1982	85,727.06	61,288	69,926	28,660	22.70	1,263
1983	7,433.17	5,177	5,907	2,641	23.66	112
1984	10,445,319.43	7,083,185	8,081,470	3,930,647	24.62	159,653
1985	122,949.49	81,088	92,516	48,876	25.59	1,910
1986	8,924.57	5,720	6,526	3,737	26.56	141
1987	1,461,532.50	909,292	1,037,445	643,317	27.54	23,359
1988	6,526.22	3,936	4,491	3,014	28.53	106
1989	32,221,214.00	18,823,633	21,476,584	15,577,812	29.52	527,704
1990	924,495.66	522,548	596,194	466,976	30.51	15,306
1991	1,548,213.09	845,409	964,559	815,886	31.51	25,893
1993	3,252,007.17	1,651,761	1,884,556	1,855,252	33.50	55,381
1994	104,011.00	50,835	58,000	61,613	34.50	1,786
1995	323,456.00	151,888	173,295	198,679	35.50	5,597
1996	1,749,955.00	788,216	899,305	1,113,143	36.50	30,497
1997	1,503,797.00	648,512	739,911	989,456	37.50	26,385
1998	767,106.00	316,109	360,660	521,512	38.50	13,546
1999	108,455.00	42,614	48,620	76,103	39.50	1,927

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 60-R5						
NET SALVAGE PERCENT.. -15						
2000	136,281.00	50,935	58,114	98,609	40.50	2,435
2001	24,980.00	8,857	10,105	18,622	41.50	449
2002	4,542.99	1,524	1,739	3,485	42.50	82
2003	417,846.75	132,144	150,768	329,756	43.50	7,581
2004	1,601,976.76	475,914	542,988	1,299,285	44.50	29,197
2005	11,239.99	3,124	3,564	9,362	45.50	206
2006	18,896.47	4,889	5,578	16,153	46.50	347
2007	61.29	15	17	53	47.50	1
2008	4,964,821.00	1,094,348	1,248,582	4,460,962	48.50	91,979
2009	480,169.09	96,634	110,253	441,941	49.50	8,928
2010	381,848.00	69,527	79,326	359,799	50.50	7,125
2011	331,951.00	54,082	61,704	320,040	51.50	6,214
2012	72,725.20	10,454	11,927	71,707	52.50	1,366
2013	5,292,660.48	659,357	752,285	5,334,275	53.50	99,706
2014	671,915.00	70,834	80,817	691,885	54.50	12,695
2015	6,252,900.00	539,313	615,323	6,575,512	55.50	118,478
2016	5,757,857.43	386,234	440,669	6,180,867	56.50	109,396
2017	1,078,321.01	51,674	58,957	1,181,112	57.50	20,541
2018	959,064.79	27,573	31,459	1,071,466	58.50	18,316
2019	856,286.68	8,203	9,359	975,371	59.50	16,393
	98,265,748.68	48,193,429	54,924,539	58,081,072		1,579,563

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 1.61

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

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)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. 0						
1984	204,695.73	95,798	152,924	51,772	37.24	1,390
1992	114,156.16	42,287	67,503	46,653	44.07	1,059
1997	162,489.55	49,814	79,519	82,971	48.54	1,709
1999	298,154.03	83,653	133,537	164,617	50.36	3,269
2000	238,490.86	63,746	101,759	136,732	51.29	2,666
2009	77,514.00	11,328	18,083	59,431	59.77	994
2016	1,119,075.47	54,991	87,783	1,031,292	66.56	15,494
2017	17,065.57	600	958	16,108	67.54	238
2018	261,016.36	5,518	8,808	252,208	68.52	3,681
2019	1,080,695.21	7,565	12,077	1,068,619	69.51	15,374
	3,573,352.94	415,300	662,951	2,910,402		45,874

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.4 1.28

EL PASO ELECTRIC COMPANY

ACCOUNT 360.10 LAND RIGHTS

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)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	33,783.01	14,927	19,435	14,348	39.07	367
1989	41,548.73	17,801	23,177	18,372	40.01	459
1990	33,083.33	13,730	17,876	15,207	40.95	371
1991	42,621.21	17,109	22,276	20,345	41.90	486
1992	326,935.42	126,756	165,035	161,900	42.86	3,777
1993	1,094.00	409	533	561	43.81	13
1994	5,529.00	1,992	2,594	2,935	44.78	66
1995	11,252.00	3,900	5,078	6,174	45.74	135
1996	3,290.00	1,095	1,426	1,864	46.71	40
1997	14,019.00	4,470	5,820	8,199	47.68	172
1998	6,927.00	2,112	2,750	4,177	48.66	86
1999	10,111.00	2,941	3,829	6,282	49.64	127
2000	6,916.00	1,915	2,493	4,423	50.62	87
2001	7,383.00	1,941	2,527	4,856	51.60	94
2002	2,821.00	702	914	1,907	52.59	36
2003	43,281.42	10,159	13,227	30,054	53.57	561
2004	252,126.61	55,612	72,406	179,721	54.56	3,294
2005	88,977.90	18,368	23,915	65,063	55.55	1,171
2010	1,330,649.00	180,210	234,629	1,096,020	60.52	18,110
2015	1,415.00	91	118	1,297	65.51	20
2019	315,031.63	2,249	2,929	312,103	69.50	4,491
	2,578,795.26	478,489	622,987	1,955,808		33,963

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.6 1.32

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

SURVIVOR CURVE.. IOWA 70-R3
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1947	622.27	532	611	42	12.99	3
1948	5,427.80	4,606	5,291	408	13.43	30
1949	5,298.47	4,459	5,123	440	13.89	32
1950	6,259.13	5,224	6,001	571	14.36	40
1951	18,542.46	15,342	17,625	1,845	14.84	124
1952	9,782.16	8,020	9,214	1,057	15.34	69
1953	5,773.47	4,689	5,387	675	15.85	43
1954	5,652.50	4,547	5,224	711	16.37	43
1955	62,860.80	50,059	57,509	8,495	16.91	502
1956	60,446.70	47,638	54,727	8,742	17.46	501
1957	3,881.42	3,026	3,476	599	18.03	33
1958	12,561.30	9,685	11,126	2,063	18.60	111
1959	1,919.77	1,463	1,681	335	19.19	17
1960	6,157.57	4,638	5,328	1,137	19.79	57
1961	16,794.32	12,492	14,351	3,283	20.41	161
1962	15,114.01	11,102	12,754	3,116	21.03	148
1963	9,600.97	6,960	7,996	2,085	21.67	96
1964	10,551.15	7,546	8,669	2,410	22.32	108
1965	3,319.75	2,341	2,689	797	22.98	35
1966	395.24	275	316	99	23.65	4
1967	30,638.57	20,989	24,113	8,057	24.33	331
1968	37,929.35	25,591	29,399	10,427	25.02	417
1969	21,504.38	14,283	16,409	6,171	25.72	240
1970	26,945.47	17,610	20,231	8,062	26.43	305
1971	4,105.39	2,639	3,032	1,279	27.14	47
1972	16,037.03	10,135	11,643	5,196	27.87	186
1973	49,658.98	30,831	35,419	16,723	28.61	585
1974	54,577.26	33,278	38,230	19,076	29.35	650
1975	42,282.52	25,300	29,065	15,332	30.11	509
1976	24,453.19	14,353	16,489	9,187	30.87	298
1977	11,083.69	6,378	7,327	4,311	31.64	136
1978	26,440.20	14,904	17,122	10,640	32.42	328
1979	19,595.28	10,817	12,427	8,148	33.20	245
1980	430,145.07	232,344	266,921	184,731	33.99	5,435
1981	49,011.58	25,885	29,737	21,725	34.79	624
1982	38,982.23	20,115	23,109	17,822	35.60	501
1983	156,091.50	78,623	90,324	73,572	36.42	2,020
1984	49,549.94	24,349	27,973	24,054	37.24	646
1985	58,960.11	28,239	32,442	29,466	38.07	774
1986	142,186.52	66,308	76,176	73,120	38.91	1,879
1987	156,582.13	71,049	81,622	82,789	39.75	2,083
1988	2,428.00	1,071	1,230	1,319	40.60	32
1989	179,715.25	76,935	88,384	100,317	41.46	2,420

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 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)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -5						
1990	49,708.61	20,639	23,711	28,483	42.32	673
1992	66,448.38	25,845	29,691	40,080	44.07	909
1993	104,449.00	39,247	45,088	64,583	44.95	1,437
1994	142,021.47	51,468	59,127	89,996	45.84	1,963
1995	26,972.00	9,415	10,816	17,505	46.73	375
1996	1,517.00	509	585	1,008	47.63	21
1997	25,538.76	8,221	9,444	17,372	48.54	358
1998	4,305.00	1,327	1,524	2,996	49.45	61
2000	848,691.42	238,189	273,637	617,489	51.29	12,039
2001	59,830.00	15,965	18,341	44,480	52.21	852
2003	48,377.86	11,553	13,272	37,525	54.08	694
2004	164,980.49	37,071	42,588	130,642	55.02	2,374
2005	45,831.37	9,652	11,088	37,035	55.96	662
2006	196,168.65	38,518	44,250	161,727	56.91	2,842
2007	23,172.93	4,220	4,848	19,484	57.86	337
2008	84,898.73	14,251	16,372	72,772	58.81	1,237
2009	19,406.00	2,978	3,421	16,955	59.77	284
2010	2,086,711.00	290,160	333,342	1,857,705	60.73	30,590
2011	39,793.82	4,954	5,691	36,093	61.70	585
2012	564,371.74	62,050	71,284	521,306	62.67	8,318
2013	1,416,163.04	135,106	155,213	1,331,758	63.64	20,926
2014	223,771.34	18,092	20,784	214,176	64.61	3,315
2015	262,363.00	17,355	19,938	255,543	65.59	3,896
2016	2,187,446.81	112,866	129,663	2,167,156	66.56	32,559
2017	3,605,512.43	133,033	152,831	3,632,957	67.54	53,790
2018	2,680,277.50	59,494	68,348	2,745,943	68.52	40,075
2019	4,919,962.18	36,162	41,544	5,124,416	69.51	73,722
	21,788,555.43	2,455,010	2,820,363	20,057,620		317,742

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.1 1.46

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 65-R2
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	132,785.39	106,177	139,425			
1950	154,482.58	122,453	162,207			
1951	14,430.28	11,336	15,152			
1952	180,419.37	140,419	189,440			
1953	387,333.37	298,579	406,700			
1954	230,058.09	175,634	241,561			
1955	1,135,479.90	858,053	1,190,232	2,022	18.22	111
1956	659,221.01	492,937	683,768	8,414	18.71	450
1957	374,558.35	277,117	384,398	8,888	19.20	463
1958	185,114.29	135,460	187,901	6,469	19.70	328
1959	491,666.14	355,737	493,454	22,795	20.21	1,128
1960	501,793.03	358,765	497,654	29,229	20.74	1,409
1961	906,271.17	640,198	888,038	63,547	21.27	2,988
1962	5,985,649.41	4,176,086	5,792,778	492,154	21.81	22,566
1963	87,922.18	60,575	84,025	8,293	22.35	371
1964	400,555.68	272,345	377,778	42,805	22.91	1,868
1965	292,893.27	196,446	272,496	35,042	23.48	1,492
1966	500,346.56	330,979	459,111	66,253	24.05	2,755
1967	319,100.35	208,043	288,583	46,472	24.64	1,886
1968	1,053,457.46	676,786	938,791	167,339	25.23	6,633
1969	697,514.04	441,353	612,214	120,176	25.83	4,653
1970	630,760.87	392,896	544,998	117,301	26.44	4,436
1971	667,652.22	409,187	567,596	133,439	27.06	4,931
1972	757,663.36	456,644	633,425	162,122	27.69	5,855
1973	122,135.52	72,368	100,384	27,858	28.32	984
1974	715,664.54	416,648	577,945	173,503	28.96	5,991
1975	1,642,629.05	939,063	1,302,603	422,158	29.61	14,257
1976	1,959,201.97	1,099,162	1,524,682	532,480	30.27	17,591
1977	224,490.42	123,515	171,331	64,384	30.94	2,081
1978	1,112,069.70	599,822	832,032	335,641	31.61	10,618
1979	156,304.54	82,590	114,563	49,557	32.29	1,535
1980	2,060,100.29	1,065,589	1,478,112	684,993	32.98	20,770
1981	677,360.53	342,812	475,525	235,704	33.67	7,000
1982	495,451.80	245,067	339,940	180,284	34.38	5,244
1983	3,041,273.46	1,469,414	2,038,270	1,155,067	35.09	32,917
1984	640,730.20	302,227	419,228	253,539	35.80	7,082
1985	937,138.22	430,990	597,840	386,155	36.53	10,571
1986	451,516.43	202,328	280,655	193,437	37.26	5,192
1987	2,121,394.43	925,600	1,283,928	943,536	37.99	24,836
1988	383,155.22	162,534	225,456	176,857	38.74	4,565
1989	4,195,982.44	1,729,093	2,398,478	2,007,304	39.49	50,831
1990	2,502,513.27	1,000,920	1,388,407	1,239,232	40.24	30,796
1991	2,083,436.75	807,403	1,119,974	1,067,635	41.01	26,034

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 65-R2
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1992	603,189.62	226,346	313,972	319,377	41.77	7,646
1993	4,259,761.00	1,544,798	2,142,837	2,329,912	42.55	54,757
1994	4,877,113.92	1,707,229	2,368,150	2,752,820	43.33	63,532
1995	2,686,212.84	906,037	1,256,792	1,563,731	44.12	35,443
1996	3,565,975.39	1,157,280	1,605,299	2,138,975	44.91	47,628
1998	3,836,536.09	1,145,908	1,589,524	2,438,839	46.51	52,437
1999	1,099,558.01	314,034	435,606	718,930	47.32	15,193
2000	4,471,004.40	1,217,674	1,689,073	3,005,482	48.14	62,432
2001	3,036,108.43	786,682	1,091,231	2,096,683	48.96	42,824
2002	1,880,479.20	462,330	641,312	1,333,191	49.78	26,782
2003	6,876,593.16	1,598,457	2,217,269	5,003,154	50.61	98,857
2004	9,247,214.37	2,024,058	2,807,634	6,901,941	51.45	134,149
2005	4,210,946.31	864,579	1,199,284	3,222,210	52.29	61,622
2006	5,283,396.30	1,013,097	1,405,298	4,142,268	53.13	77,965
2007	1,516,022.60	269,623	374,002	1,217,822	53.99	22,556
2008	10,664,651.53	1,750,341	2,427,953	8,769,931	54.84	159,919
2009	12,989,999.38	1,951,540	2,707,042	10,932,457	55.70	196,274
2010	7,839,712.21	1,067,569	1,480,858	6,750,840	56.57	119,336
2011	3,903,549.10	476,723	661,277	3,437,450	57.44	59,844
2012	15,715,505.73	1,698,312	2,355,782	14,145,499	58.31	242,591
2013	12,841,627.23	1,205,174	1,671,734	11,811,975	59.19	199,560
2014	17,697,216.39	1,409,451	1,955,093	16,626,984	60.07	276,793
2015	7,662,667.00	500,046	693,629	7,352,171	60.96	120,606
2016	8,088,380.63	411,561	570,889	7,921,911	61.85	128,083
2017	14,099,908.61	512,546	710,969	14,093,935	62.75	224,605
2018	27,826,349.93	611,234	847,862	28,369,805	63.64	445,786
2019	48,573,423.21	352,934	489,566	50,512,529	64.55	782,533
	287,622,779.74	50,796,913	70,431,015	231,572,904		4,102,971

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.4 1.43

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -30						
1929	3,280.00	4,264	4,264			
1930	5,130.00	6,669	6,669			
1931	1,905.00	2,476	2,476			
1932	1,704.00	2,215	2,215			
1933	1,856.00	2,413	2,413			
1934	2,177.00	2,830	2,830			
1935	1,777.00	2,310	2,310			
1936	3,013.00	3,917	3,917			
1937	1,612.00	2,096	2,096			
1938	390.00	507	507			
1939	2,265.00	2,944	2,944			
1940	3,372.00	4,384	4,384			
1941	639.00	831	831			
1942	1,388.00	1,804	1,804			
1943	4,351.00	5,656	5,656			
1944	5,560.00	7,185	6,327	901	0.27	901
1946	661.69	848	747	113	0.62	113
1949	3,600.00	4,543	4,000	680	1.32	515
1950	10,600.00	13,302	11,713	2,067	1.56	1,325
1951	12,822.00	15,998	14,087	2,582	1.81	1,427
1952	2,817.10	3,494	3,077	585	2.07	283
1953	7.90	10	10			
1955	37,880.00	46,147	40,634	8,610	2.83	3,042
1956	35,482.00	42,959	37,827	8,300	3.09	2,686
1957	32,311.00	38,877	34,233	7,771	3.35	2,320
1958	29,344.00	35,095	30,903	7,244	3.60	2,012
1959	24,394.00	28,992	25,529	6,183	3.86	1,602
1963	3,306.59	3,829	3,372	927	4.92	188
1964	8,322.49	9,567	8,424	2,395	5.21	460
1965	8,062.22	9,200	8,101	2,380	5.50	433
1966	17,125.46	19,394	17,077	5,186	5.80	894
1967	51,059.06	57,350	50,499	15,878	6.12	2,594
1968	50,489.11	56,213	49,498	16,138	6.46	2,498
1969	69,515.00	76,694	67,532	22,838	6.81	3,354
1970	83,553.97	91,289	80,384	28,236	7.18	3,933
1971	26,900.75	29,096	25,620	9,351	7.56	1,237
1972	160,877.03	172,099	151,540	57,600	7.97	7,227
1973	211,657.46	223,792	197,058	78,097	8.40	9,297
1974	405,324.36	423,292	372,726	154,196	8.85	17,423
1975	478,674.69	493,397	434,456	187,821	9.32	20,152
1976	530,549.78	539,357	474,926	214,789	9.81	21,895
1977	523,848.45	524,829	462,134	218,869	10.32	21,208
1978	1,077,052.15	1,062,573	935,639	464,529	10.85	42,814

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	1,291,669.60	1,253,400	1,103,671	575,499	11.41	50,438
1980	1,262,124.11	1,203,958	1,060,135	580,626	11.98	48,466
1981	1,253,022.58	1,173,921	1,033,686	595,243	12.57	47,354
1982	1,676,489.56	1,540,622	1,356,581	822,855	13.19	62,385
1983	1,312,682.33	1,182,408	1,041,159	665,328	13.82	48,142
1984	1,571,541.15	1,386,525	1,220,893	822,110	14.46	56,854
1985	1,733,487.78	1,495,851	1,317,159	936,375	15.13	61,889
1986	1,877,579.30	1,583,308	1,394,168	1,046,685	15.81	66,204
1987	1,795,974.26	1,478,164	1,301,585	1,033,182	16.51	62,579
1988	1,776,177.74	1,425,434	1,255,154	1,053,877	17.22	61,201
1989	1,997,138.10	1,561,221	1,374,720	1,221,560	17.94	68,091
1990	1,575,164.56	1,197,687	1,054,613	993,101	18.68	53,164
1991	2,066,613.30	1,525,987	1,343,695	1,342,902	19.44	69,079
1992	1,660,273.05	1,189,491	1,047,396	1,110,959	20.20	54,998
1993	1,770,004.72	1,228,231	1,081,508	1,219,498	20.98	58,127
1994	2,144,602.87	1,439,213	1,267,287	1,520,697	21.77	69,853
1995	3,509,597.25	2,274,121	2,002,458	2,560,018	22.57	113,426
1996	2,908,934.61	1,816,839	1,599,802	2,181,813	23.38	93,320
1997	3,175,827.48	1,907,402	1,679,546	2,449,030	24.21	101,158
1998	3,204,732.10	1,847,938	1,627,186	2,538,966	25.04	101,396
1999	5,017,810.87	2,770,188	2,439,265	4,083,889	25.89	157,740
2000	5,660,755.73	2,986,128	2,629,409	4,729,573	26.74	176,873
2001	4,774,544.76	2,398,598	2,112,065	4,094,843	27.61	148,310
2002	4,035,045.15	1,924,543	1,694,640	3,550,919	28.49	124,637
2003	4,148,373.25	1,873,111	1,649,352	3,743,533	29.37	127,461
2004	6,464,916.18	2,751,009	2,422,377	5,982,014	30.27	197,622
2005	9,417,229.48	3,762,456	3,312,998	8,929,400	31.17	286,474
2006	4,212,170.89	1,572,163	1,384,354	4,091,468	32.08	127,540
2007	6,750,025.87	2,340,038	2,060,500	6,714,534	33.00	203,471
2008	6,683,683.62	2,137,442	1,882,106	6,806,683	33.93	200,610
2009	6,588,687.92	1,930,018	1,699,461	6,865,833	34.86	196,954
2010	5,832,179.58	1,548,362	1,363,397	6,218,436	35.81	173,651
2011	7,807,302.67	1,860,707	1,638,429	8,511,064	36.75	231,594
2012	7,455,012.55	1,570,026	1,382,473	8,309,043	37.71	220,341
2013	6,159,693.99	1,126,429	991,867	7,015,735	38.67	181,426
2014	6,688,503.46	1,037,581	913,633	7,781,421	39.63	196,352
2015	8,061,961.93	1,024,788	902,368	9,578,183	40.60	235,916
2016	8,413,201.92	833,631	734,047	10,203,115	41.57	245,444

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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)
SURVIVOR CURVE.. IOWA 45-R3						
NET SALVAGE PERCENT.. -30						
2017	8,515,489.81	602,658	530,665	10,539,472	42.55	247,696
2018	7,667,680.81	325,654	286,752	9,681,233	43.53	222,404
2019	9,513,207.90	134,678	118,589	12,248,581	44.51	275,187
	183,367,772.05	70,296,666	61,904,538	176,473,566		5,697,660

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.0 3.11

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT.. -15						
1932	1,770.00	2,017	2,036			
1933	2,100.00	2,381	2,415			
1934	1,553.00	1,751	1,786			
1935	2,848.00	3,193	3,275			
1936	3,132.00	3,492	3,602			
1937	5,757.00	6,382	6,621			
1938	2,865.00	3,157	3,276	19	2.01	9
1939	2,594.00	2,841	2,948	35	2.28	15
1940	4,978.00	5,421	5,626	99	2.55	39
1941	1,615.00	1,748	1,814	43	2.82	15
1943	3,548.00	3,800	3,943	137	3.30	42
1948	21,873.89	22,844	23,706	1,449	4.41	329
1949	7,946.80	8,257	8,569	570	4.63	123
1951	12,966.67	13,334	13,837	1,075	5.08	212
1952	6,053.70	6,192	6,426	536	5.31	101
1953	2,217.23	2,256	2,341	209	5.54	38
1958	37,774.00	37,313	38,722	4,718	6.77	697
1961	57,730.31	55,878	57,988	8,402	7.60	1,106
1962	82,193.07	78,984	81,966	12,556	7.89	1,591
1963	51,934.16	49,522	51,392	8,332	8.20	1,016
1964	97,719.88	92,407	95,896	16,482	8.53	1,932
1965	89,407.76	83,841	87,006	15,813	8.86	1,785
1966	135,692.37	126,073	130,833	25,213	9.22	2,735
1967	181,205.86	166,753	173,048	35,339	9.59	3,685
1968	285,669.69	260,283	270,109	58,411	9.97	5,859
1969	348,763.94	314,345	326,212	74,867	10.38	7,213
1970	384,486.79	342,674	355,611	86,549	10.80	8,014
1971	25,268.53	22,254	23,094	5,965	11.24	531
1972	296,878.86	258,192	267,939	73,472	11.70	6,280
1973	385,224.76	330,595	343,076	99,932	12.18	8,205
1974	452,458.62	382,982	397,440	122,887	12.67	9,699
1975	572,675.42	477,606	495,637	162,940	13.19	12,353
1976	533,418.39	438,094	454,633	158,798	13.72	11,574
1977	351,660.99	284,183	294,912	109,498	14.27	7,673
1978	906,102.23	720,076	747,260	294,758	14.83	19,876
1979	981,787.58	766,584	795,524	333,532	15.41	21,644
1980	795,517.88	609,708	632,726	282,120	16.01	17,621
1981	844,531.21	634,929	658,899	312,312	16.62	18,791
1982	1,052,329.88	775,519	804,797	405,382	17.24	23,514
1983	689,640.78	497,662	516,450	276,637	17.88	15,472
1984	870,100.69	614,128	637,313	363,303	18.54	19,596
1985	1,142,594.49	788,114	817,867	496,117	19.21	25,826
1986	836,044.93	563,045	584,301	377,151	19.89	18,962

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 48-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1987	761,338.28	500,152	519,034	356,505	20.58	17,323
1988	1,007,468.81	644,952	669,300	489,289	21.28	22,993
1989	1,106,778.77	689,435	715,463	557,333	22.00	25,333
1990	1,004,161.62	608,191	631,152	523,634	22.72	23,047
1991	1,320,648.43	776,459	805,772	712,974	23.46	30,391
1992	1,349,710.09	769,285	798,327	753,840	24.21	31,138
1993	799,969.18	441,390	458,053	461,912	24.97	18,499
1994	996,774.23	531,592	551,661	594,629	25.74	23,101
1995	1,977,351.84	1,018,072	1,056,507	1,217,448	26.51	45,924
1996	1,663,940.60	825,211	856,365	1,057,167	27.30	38,724
1997	1,803,845.24	860,014	892,481	1,181,941	28.10	42,062
1998	1,673,447.84	765,783	794,693	1,129,772	28.90	39,092
1999	2,464,471.67	1,079,326	1,120,073	1,714,069	29.72	57,674
2000	1,512,474.38	632,687	656,572	1,082,774	30.54	35,454
2001	2,415,735.52	961,916	998,230	1,779,866	31.38	56,720
2002	1,737,093.67	656,730	681,523	1,316,135	32.22	40,848
2003	1,820,914.30	651,334	675,923	1,418,128	33.07	42,883
2004	2,906,686.11	980,511	1,017,528	2,325,161	33.92	68,548
2005	4,992,114.41	1,579,962	1,639,609	4,101,323	34.79	117,888
2006	2,235,578.31	660,931	685,883	1,885,032	35.66	52,861
2007	3,993,585.33	1,096,489	1,137,884	3,454,739	36.54	94,547
2008	4,183,113.79	1,060,348	1,100,379	3,710,202	37.42	99,150
2009	3,390,304.82	787,100	816,815	3,082,036	38.31	80,450
2010	3,190,336.07	671,846	697,210	2,971,676	39.21	75,789
2011	4,984,770.21	942,306	977,880	4,754,606	40.11	118,539
2012	4,201,595.98	702,646	729,172	4,102,663	41.02	100,016
2013	3,425,270.63	497,306	516,080	3,422,981	41.94	81,616
2014	5,206,339.93	641,119	665,323	5,321,968	42.86	124,171
2015	5,059,067.44	511,512	530,823	5,287,105	43.78	120,765
2016	9,854,461.46	776,739	806,062	10,526,569	44.71	235,441
2017	4,579,926.96	257,868	267,603	4,999,313	45.65	109,514
2018	7,132,181.23	240,975	250,072	7,951,936	46.59	170,679
2019	9,712,207.33	109,345	113,474	11,055,565	47.53	232,602
	117,036,295.84	33,790,342	35,065,798	99,525,943		2,747,955

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 2.35

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

SURVIVOR CURVE.. IOWA 65-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1952	69.87	64	73			
1953	3,233.44	2,933	3,395			
1957	17,755.63	15,560	18,595	48	10.75	4
1958	23,485.27	20,372	24,345	315	11.30	28
1959	1,024.57	880	1,052	24	11.86	2
1960	8,967.72	7,613	9,098	318	12.45	26
1961	4,755.42	3,990	4,768	225	13.06	17
1962	70,605.51	58,521	69,935	4,201	13.69	307
1963	13,389.25	10,957	13,094	965	14.34	67
1964	7,826.61	6,321	7,554	664	15.00	44
1965	79,971.40	63,726	76,155	7,815	15.67	499
1966	26,373.62	20,722	24,764	2,928	16.36	179
1967	12,058.25	9,340	11,162	1,499	17.05	88
1968	29,995.59	22,890	27,354	4,141	17.76	233
1969	170,812.21	128,361	153,396	25,957	18.48	1,405
1970	115,300.43	85,305	101,943	19,122	19.20	996
1971	21,289.78	15,497	18,520	3,834	19.94	192
1972	3,807.43	2,725	3,256	742	20.69	36
1973	299,361.82	210,554	251,620	62,710	21.46	2,922
1974	770,539.83	532,366	636,198	172,869	22.23	7,776
1975	320,544.24	217,375	259,771	76,800	23.02	3,336
1976	679,247.57	451,954	540,102	173,108	23.81	7,270
1977	348,744.37	227,483	271,851	94,331	24.62	3,831
1978	736,270.06	470,514	562,282	210,802	25.44	8,286
1979	723,393.09	452,585	540,857	218,706	26.27	8,325
1980	894,628.90	547,431	654,201	285,159	27.12	10,515
1981	815,811.33	487,998	583,176	273,426	27.97	9,776
1982	700,253.44	409,146	488,945	246,321	28.83	8,544
1983	892,305.36	508,823	608,063	328,858	29.70	11,073
1984	1,605,075.12	892,449	1,066,511	618,818	30.58	20,236
1985	1,337,967.15	724,700	866,044	538,822	31.47	17,122
1986	1,207,537.33	636,493	760,634	507,280	32.37	15,671
1987	1,411,487.33	723,246	864,307	617,755	33.28	18,562
1988	1,235,347.37	614,638	734,516	562,599	34.20	16,450
1989	1,229,239.00	593,322	709,043	581,658	35.12	16,562
1990	1,114,041.57	520,980	622,591	547,153	36.05	15,178
1991	1,004,159.01	454,348	542,963	511,404	36.99	13,825
1992	1,049,587.54	458,967	548,483	553,584	37.93	14,595
1993	1,081,834.06	456,472	545,502	590,424	38.88	15,186
1994	1,504,406.99	611,679	730,980	848,647	39.83	21,307
1995	2,457,277.98	961,000	1,148,432	1,431,710	40.79	35,100
1996	2,738,595.73	1,028,547	1,229,153	1,646,373	41.75	39,434
1997	2,252,983.99	810,868	969,018	1,396,615	42.72	32,692

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

SURVIVOR CURVE.. IOWA 65-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1998	4,445,985.23	1,530,497	1,829,003	2,839,281	43.69	64,987
1999	4,190,942.40	1,377,001	1,645,569	2,754,921	44.66	61,687
2000	3,818,249.54	1,194,129	1,427,030	2,582,132	45.64	56,576
2001	4,019,085.33	1,193,301	1,426,041	2,793,999	46.62	59,931
2002	4,977,792.08	1,399,130	1,672,014	3,554,668	47.60	74,678
2003	5,358,382.29	1,421,316	1,698,527	3,927,774	48.58	80,852
2004	7,901,354.10	1,969,405	2,353,515	5,942,907	49.57	119,889
2005	6,794,769.02	1,584,931	1,894,054	5,240,453	50.56	103,648
2006	5,073,437.78	1,102,286	1,317,274	4,009,836	51.55	77,785
2007	7,071,508.27	1,423,314	1,700,915	5,724,169	52.54	108,949
2008	5,443,699.10	1,008,625	1,205,346	4,510,538	53.53	84,262
2009	4,886,039.37	826,395	987,574	4,142,767	54.53	75,972
2010	2,440,363.75	373,723	446,613	2,115,769	55.52	38,108
2011	3,022,456.18	414,025	494,776	2,678,803	56.52	47,396
2012	4,692,725.35	567,780	678,519	4,248,843	57.51	73,880
2013	4,486,032.56	470,327	562,059	4,148,275	58.51	70,899
2014	5,850,132.74	518,807	619,995	5,522,644	59.51	92,802
2015	3,812,436.00	276,531	330,465	3,672,593	60.51	60,694
2016	6,402,652.64	362,022	432,630	6,290,155	61.50	102,279
2017	5,067,903.99	204,657	244,573	5,076,726	62.50	81,228
2018	5,500,517.88	133,300	159,299	5,616,245	63.50	88,445
2019	7,552,464.59	60,982	72,876	7,857,212	64.50	121,817
	141,830,292.37	33,892,199	40,502,369	108,419,438		2,124,461

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 51.0 1.50

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 41-S2						
NET SALVAGE PERCENT.. -20						
1964	2,269.81	2,347	2,116	608	5.67	107
1965	14,365.73	14,741	13,292	3,947	5.94	664
1966	23,893.58	24,322	21,931	6,741	6.22	1,084
1967	58,518.31	59,089	53,281	16,941	6.50	2,606
1968	19,101.74	19,120	17,241	5,681	6.80	835
1969	26,823.01	26,614	23,998	8,190	7.10	1,154
1970	69,095.13	67,929	61,252	21,662	7.41	2,923
1974	70,763.39	66,856	60,284	24,632	8.72	2,825
1975	152,882.92	142,875	128,830	54,630	9.07	6,023
1976	115,858.54	107,020	96,500	42,530	9.44	4,505
1977	84,578.11	77,209	69,619	31,875	9.81	3,249
1978	222,473.04	200,616	180,895	86,073	10.19	8,447
1979	307,885.79	274,034	247,096	122,367	10.59	11,555
1980	478,694.44	420,319	379,002	195,431	11.00	17,766
1981	581,489.31	503,426	453,939	243,848	11.42	21,353
1982	303,899.06	259,188	233,710	130,969	11.86	11,043
1983	485,959.74	408,066	367,953	215,199	12.31	17,482
1984	662,719.86	547,571	493,745	301,519	12.77	23,612
1985	748,302.52	607,768	548,024	349,939	13.25	26,410
1986	506,165.56	403,847	364,149	243,250	13.74	17,704
1987	596,418.40	466,781	420,896	294,806	14.26	20,674
1988	884,969.90	678,882	612,148	449,816	14.79	30,414
1989	945,918.50	710,687	640,826	494,276	15.33	32,242
1990	810,717.87	595,586	537,040	435,821	15.90	27,410
1991	1,069,031.21	767,201	691,785	591,052	16.48	35,865
1992	1,018,421.80	712,696	642,638	579,468	17.09	33,907
1993	1,110,916.11	756,934	682,527	650,572	17.72	36,714
1994	2,102,360.21	1,393,108	1,256,165	1,266,667	18.36	68,991
1995	2,472,826.23	1,590,077	1,433,772	1,533,619	19.03	80,590
1996	2,030,041.77	1,264,359	1,140,072	1,295,978	19.72	65,719
1997	3,027,165.90	1,822,511	1,643,358	1,989,241	20.43	97,369
1998	3,767,259.38	2,186,487	1,971,555	2,549,156	21.17	120,414
1999	3,556,652.14	1,986,191	1,790,948	2,477,035	21.92	113,003
2000	3,208,600.83	1,718,552	1,549,618	2,300,703	22.70	101,353
2001	3,884,601.98	1,989,678	1,794,092	2,867,430	23.50	122,018
2002	4,238,354.54	2,069,148	1,865,751	3,220,274	24.32	132,413
2003	3,599,463.37	1,667,703	1,503,768	2,815,588	25.17	111,863
2004	8,296,548.01	3,635,083	3,277,754	6,678,104	26.03	256,554
2005	8,748,496.84	3,605,186	3,250,796	7,247,400	26.92	269,220
2006	7,681,015.23	2,962,967	2,671,707	6,545,511	27.82	235,281
2007	8,041,614.10	2,885,524	2,601,877	7,048,060	28.74	245,235
2008	7,538,046.87	2,499,677	2,253,958	6,791,698	29.67	228,908
2009	7,243,110.90	2,200,486	1,984,178	6,707,555	30.62	219,058

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 41-S2						
NET SALVAGE PERCENT.. -20						
2010	2,438,030.35	672,194	606,117	2,319,519	31.58	73,449
2011	4,916,395.56	1,215,923	1,096,398	4,803,277	32.55	147,566
2012	6,222,874.16	1,360,569	1,226,825	6,240,624	33.53	186,121
2013	8,471,564.39	1,606,717	1,448,776	8,717,101	34.52	252,523
2014	11,738,584.43	1,886,156	1,700,747	12,385,554	35.51	348,791
2015	10,425,291.00	1,373,136	1,238,156	11,272,193	36.50	308,827
2016	62,366.10	6,389	5,761	69,078	37.50	1,842
2017	11,515,271.48	842,642	759,810	13,058,516	38.50	339,182
2018	10,637,835.50	467,086	421,172	12,344,231	39.50	312,512
2019	9,560,541.60	139,966	126,207	11,346,443	40.50	280,159
	166,797,046.25	53,969,239	48,664,055	151,492,400		5,117,534

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6   3.07

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -15						
1925	932.44	1,072	1,072			
1926	2,971.63	3,417	3,417			
1927	2,051.34	2,359	2,359			
1928	1,480.90	1,703	1,703			
1929	2,908.48	3,345	3,345			
1930	2,796.52	3,216	3,216			
1931	1,751.77	2,015	2,015			
1932	545.35	625	549	78	0.19	78
1933	843.94	963	846	125	0.38	125
1934	1,838.63	2,091	1,837	277	0.58	277
1935	2,767.01	3,132	2,751	431	0.81	431
1936	4,513.95	5,087	4,469	722	1.04	694
1937	6,385.45	7,162	6,292	1,051	1.28	821
1938	4,284.49	4,783	4,202	725	1.52	477
1939	4,594.30	5,105	4,485	798	1.76	453
1940	4,415.99	4,882	4,289	789	2.01	393
1941	7,771.81	8,549	7,510	1,428	2.26	632
1942	1,571.24	1,720	1,511	296	2.51	118
1943	932.81	1,016	893	180	2.77	65
1944	670.57	726	638	133	3.02	44
1945	16,638.00	17,927	15,749	3,385	3.28	1,032
1946	23,756.72	25,460	22,366	4,954	3.54	1,399
1947	26,089.47	27,816	24,436	5,567	3.79	1,469
1948	31,233.64	33,121	29,096	6,823	4.05	1,685
1949	30,503.37	32,172	28,263	6,816	4.31	1,581
1950	28,961.40	30,379	26,687	6,619	4.57	1,448
1951	42,905.14	44,758	39,319	10,022	4.83	2,075
1952	49,430.43	51,281	45,049	11,796	5.09	2,317
1953	64,631.28	66,664	58,563	15,763	5.36	2,941
1954	21,048.90	21,585	18,962	5,244	5.63	931
1955	4,174.00	4,255	3,738	1,062	5.91	180
1956	24,352.00	24,666	21,669	6,336	6.20	1,022
1957	36,112.00	36,338	31,922	9,607	6.50	1,478
1958	97,118.20	97,060	85,265	26,421	6.81	3,880
1959	134,229.25	133,197	117,011	37,353	7.13	5,239
1960	110,621.41	108,964	95,723	31,492	7.46	4,221
1961	156,790.81	153,229	134,609	45,700	7.81	5,851
1962	179,987.81	174,425	153,229	53,757	8.18	6,572
1963	89,831.68	86,300	75,813	27,493	8.56	3,212
1964	158,067.21	150,455	132,172	49,605	8.96	5,536
1965	212,482.34	200,324	175,981	68,374	9.37	7,297
1966	179,611.99	167,587	147,222	59,332	9.81	6,048
1967	234,417.71	216,389	190,094	79,486	10.26	7,747

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

SURVIVOR CURVE.. IOWA 52-R3
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1968	229,566.79	209,525	184,064	79,938	10.73	7,450
1969	270,902.56	244,317	214,628	96,910	11.22	8,637
1970	278,353.39	247,961	217,829	102,277	11.72	8,727
1971	300,524.03	264,186	232,083	113,520	12.25	9,267
1972	420,269.81	364,435	320,149	163,161	12.79	12,757
1973	846,102.22	723,215	635,331	337,687	13.35	25,295
1974	1,115,116.26	938,859	824,770	457,614	13.93	32,851
1975	695,596.46	576,570	506,506	293,430	14.52	20,209
1976	961,978.14	784,393	689,075	417,200	15.13	27,574
1977	1,195,997.47	958,542	842,062	533,335	15.76	33,841
1978	1,626,740.92	1,280,754	1,125,119	745,633	16.40	45,465
1979	1,473,140.82	1,138,308	999,983	694,129	17.06	40,688
1980	1,505,778.32	1,141,223	1,002,543	729,102	17.73	41,123
1981	1,507,908.08	1,120,156	984,037	750,057	18.41	40,742
1982	1,670,241.57	1,214,892	1,067,260	853,518	19.11	44,663
1983	1,776,240.81	1,264,111	1,110,498	932,179	19.82	47,032
1984	2,043,921.98	1,421,612	1,248,860	1,101,650	20.55	53,608
1985	2,057,576.55	1,397,888	1,228,019	1,138,194	21.28	53,487
1986	2,742,199.66	1,817,537	1,596,673	1,556,857	22.03	70,670
1987	2,179,886.12	1,408,184	1,237,064	1,269,805	22.79	55,718
1988	2,445,056.47	1,537,838	1,350,963	1,460,852	23.56	62,006
1989	1,881,088.95	1,150,677	1,010,849	1,152,403	24.34	47,346
1990	2,099,046.05	1,247,336	1,095,762	1,318,141	25.13	52,453
1991	2,054,611.73	1,184,592	1,040,642	1,322,161	25.93	50,990
1992	2,037,147.17	1,138,023	999,732	1,342,987	26.74	50,224
1993	231,282.44	125,008	109,817	156,158	27.56	5,666
1994	4,780,918.27	2,496,337	2,192,986	3,305,070	28.39	116,417
1995	4,429,354.65	2,230,455	1,959,414	3,134,344	29.23	107,230
1996	550,449.52	266,842	234,416	398,601	30.08	13,251
1997	6,997,315.64	3,260,529	2,864,315	5,182,598	30.93	167,559
1998	4,511,154.04	2,015,263	1,770,372	3,417,455	31.80	107,467
1999	3,747,269.17	1,601,918	1,407,256	2,902,104	32.67	88,831
2000	2,735,213.55	1,115,456	979,908	2,165,588	33.56	64,529
2001	4,697,031.34	1,823,035	1,601,503	3,800,083	34.45	110,307
2002	4,105,494.25	1,511,719	1,328,017	3,393,301	35.35	95,992
2003	3,352,066.34	1,167,565	1,025,684	2,829,192	36.25	78,047
2004	1,089,435.47	357,539	314,091	938,760	37.16	25,263
2005	15,718,615.72	4,838,874	4,250,862	13,825,546	38.08	363,066
2006	6,924,786.01	1,989,363	1,747,619	6,215,885	39.01	159,341
2007	16,842,649.24	4,492,069	3,946,200	15,422,847	39.94	386,150
2008	13,816,921.66	3,397,961	2,985,047	12,904,413	40.88	315,666
2009	14,549,945.36	3,272,530	2,874,858	13,857,579	41.83	331,283
2010	9,554,903.86	1,948,307	1,711,552	9,276,587	42.78	216,844

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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)
SURVIVOR CURVE.. IOWA 52-R3						
NET SALVAGE PERCENT.. -15						
2011	15,249,426.32	2,789,059	2,450,137	15,086,703	43.73	344,997
2012	17,096,629.93	2,763,961	2,428,089	17,233,035	44.69	385,613
2013	10,451,153.72	1,467,739	1,289,382	10,729,445	45.65	235,037
2014	12,013,984.23	1,429,412	1,255,712	12,560,370	46.62	269,420
2015	11,456,828.14	1,117,402	981,617	12,193,735	47.59	256,225
2016	20,949,366.27	1,589,093	1,395,990	22,695,781	48.57	467,280
2017	15,340,009.34	834,596	733,177	16,907,834	49.54	341,297
2018	12,068,975.96	395,006	347,006	13,532,316	50.52	267,861
2019	12,923,815.70	140,004	122,991	14,739,397	51.51	286,146
	283,609,011.85	77,179,496	67,802,856	258,347,508		6,629,377

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.0 2.34

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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

SURVIVOR CURVE.. IOWA 65-S3
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1939	11,846.03	11,940	13,623			
1940	11,803.19	11,845	13,574			
1941	14,682.50	14,667	16,885			
1942	7,016.95	6,976	8,069			
1943	2,587.40	2,560	2,976			
1944	6,103.35	6,007	7,019			
1945	10,204.13	9,993	11,735			
1946	19,097.14	18,600	21,962			
1947	28,423.52	27,527	32,687			
1948	38,963.42	37,521	44,808			
1949	42,692.59	40,871	49,096			
1950	75,892.48	72,198	87,276			
1951	76,085.81	71,924	87,499			
1952	80,461.65	75,563	92,531			
1953	108,262.61	100,981	124,502			
1954	114,629.62	106,168	131,824			
1955	324,398.13	298,215	373,058			
1956	113,961.79	103,977	131,056			
1957	125,132.36	113,263	143,902			
1958	203,082.15	182,309	233,544			
1959	158,397.88	140,990	182,158			
1960	112,291.96	99,077	129,136			
1961	180,208.67	157,533	207,059	181	15.59	12
1962	172,583.18	149,433	196,413	2,058	16.06	128
1963	152,305.67	130,554	171,598	3,554	16.55	215
1964	189,983.56	161,171	211,841	6,640	17.05	389
1965	196,336.00	164,790	216,598	9,188	17.56	523
1966	201,519.07	167,215	219,785	11,962	18.10	661
1967	236,600.99	194,064	255,075	17,016	18.64	913
1968	234,812.50	190,228	250,033	20,001	19.21	1,041
1969	292,910.49	234,291	307,949	28,898	19.79	1,460
1970	321,234.23	253,592	333,318	36,101	20.38	1,771
1971	239,492.08	186,435	245,047	30,369	21.00	1,446
1972	331,021.07	253,997	333,850	46,824	21.63	2,165
1973	414,087.15	312,973	411,367	64,833	22.28	2,910
1974	555,876.28	413,651	543,697	95,561	22.94	4,166
1975	350,564.88	256,589	337,257	65,893	23.63	2,789
1976	466,416.91	335,607	441,117	95,262	24.33	3,915
1977	763,302.19	539,512	709,127	168,671	25.05	6,733
1978	799,826.65	554,851	729,288	190,513	25.79	7,387
1979	800,868.43	544,946	716,269	204,730	26.54	7,714
1980	875,574.26	583,857	767,413	239,497	27.31	8,770
1981	711,501.78	464,499	610,531	207,696	28.10	7,391

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -15						
1982	801,360.92	511,681	672,546	249,019	28.91	8,614
1983	1,049,797.46	655,087	861,037	346,230	29.73	11,646
1984	1,138,303.76	693,390	911,382	397,667	30.57	13,008
1985	1,044,420.03	620,504	815,581	385,502	31.42	12,269
1986	903,573.98	522,911	687,307	351,803	32.29	10,895
1987	802,403.71	451,868	593,929	328,835	33.17	9,914
1988	738,189.56	403,958	530,957	317,961	34.07	9,333
1989	837,242.36	444,682	584,484	378,345	34.98	10,816
1990	824,935.29	424,713	558,237	390,439	35.90	10,876
1991	740,696.83	369,290	485,389	366,412	36.82	9,951
1992	851,212.76	410,235	539,207	439,688	37.76	11,644
1993	6,199.00	2,883	3,789	3,340	38.71	86
1994	1,507,909.00	675,760	888,209	845,886	39.67	21,323
1995	1,285,661.04	554,323	728,594	749,916	40.63	18,457
1997	1,799,193.00	713,664	938,030	1,131,042	42.58	26,563
1998	1,008,319.00	382,483	502,730	656,837	43.56	15,079
1999	549,898.00	199,055	261,635	370,748	44.54	8,324
2000	1,020,817.63	351,642	462,193	711,747	45.53	15,632
2001	871,771.03	285,031	374,641	627,896	46.52	13,497
2002	835,903.25	258,510	339,782	621,507	47.52	13,079
2003	939,163.09	273,995	360,135	719,903	48.51	14,840
2004	1,105,897.02	303,078	398,361	873,421	49.51	17,641
2005	4,226,368.58	1,084,241	1,425,110	3,435,214	50.50	68,024
2006	0.11					
2007	2,775,535.97	613,828	806,806	2,385,060	52.50	45,430
2008	5,666.28	1,153	1,515	5,001	53.50	93
2010	969,221.23	162,899	214,112	900,492	55.50	16,225
2011	839,696.00	126,278	165,978	799,672	56.50	14,153
2012	1,187,345.00	157,545	207,075	1,158,372	57.50	20,146
2013	891,459.00	102,518	134,748	890,430	58.50	15,221
2015	4,828,753.00	384,439	505,301	5,047,765	60.50	83,434
2016	795,015.88	49,233	64,711	849,557	61.50	13,814
2017	2,990,342.85	132,260	173,841	3,265,053	62.50	52,241
2018	2,783,762.45	73,887	97,116	3,104,211	63.50	48,885
2019	3,168,374.79	28,020	36,830	3,606,801	64.50	55,919
	56,297,451.56	20,228,004	26,484,850	38,257,220		779,571

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.1 1.38

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

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)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -15						
1970	2,470.10	2,531	2,841			
1971	69,163.44	70,357	79,538			
1972	68,517.24	69,182	78,795			
1973	79,307.46	79,426	91,204			
1974	74,270.03	73,770	85,411			
1975	94,835.43	93,388	109,061			
1976	115,894.35	113,096	133,279			
1977	150,762.92	145,736	173,377			
1978	127,849.82	122,284	147,027			
1979	206,728.96	195,556	237,738			
1980	248,429.01	232,229	285,693			
1981	163,088.60	150,524	187,552			
1982	390,227.73	355,289	448,762			
1983	340,531.84	305,457	388,830	2,782	7.70	361
1984	392,387.39	346,299	440,820	10,425	8.14	1,281
1985	566,506.53	491,407	625,535	25,948	8.60	3,017
1986	579,762.80	493,758	628,527	38,200	9.08	4,207
1987	590,650.12	493,134	627,733	51,515	9.59	5,372
1988	857,509.49	701,005	892,342	93,794	10.12	9,268
1989	649,071.07	518,666	660,234	86,198	10.68	8,071
1990	745,379.90	581,421	740,118	117,069	11.26	10,397
1991	855,064.25	650,115	827,562	155,762	11.86	13,133
1992	589,927.24	436,513	555,658	122,758	12.48	9,836
1993	129,167.00	92,860	118,206	30,336	13.12	2,312
1994	1,156,984.26	807,061	1,027,345	303,187	13.77	22,018
1995	392,360.06	264,926	337,237	113,977	14.45	7,888
1997	1,542,295.21	970,429	1,235,304	538,335	15.85	33,964
1998	888,648.06	537,840	684,642	337,303	16.58	20,344
1999	1,563,325.68	908,153	1,156,030	641,795	17.32	37,055
2000	1,749,442.40	973,156	1,238,775	773,084	18.07	42,783
2001	2,622,320.56	1,392,364	1,772,405	1,243,264	18.84	65,991
2002	1,664,568.64	841,181	1,070,778	843,476	19.62	42,991
2003	1,245,095.77	596,885	759,803	672,057	20.41	32,928
2004	247.30	112	143	141	21.22	7
2005	4,298,300.14	1,830,360	2,329,950	2,613,095	22.04	118,561
2006	2,577,593.83	1,027,314	1,307,716	1,656,517	22.87	72,432
2007	94,509.99	35,059	44,628	64,058	23.71	2,702
2008	72,174.13	24,758	31,516	51,484	24.56	2,096
2009	8,316,390.76	2,615,043	3,328,809	6,235,040	25.43	245,184
2010	18,313.65	5,235	6,664	14,397	26.30	547
2011	15,949.33	4,098	5,217	13,125	27.18	483
2012	21,319.44	4,847	6,170	18,347	28.08	653
2013	8,863,865.70	1,753,273	2,231,822	7,961,624	28.98	274,728

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

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)
SURVIVOR CURVE.. IOWA 35-R2.5						
NET SALVAGE PERCENT.. -15						
2014	1,087,534.18	182,960	232,898	1,017,766	29.88	34,062
2015	3,040,579.00	419,600	534,128	2,962,538	30.80	96,186
2016	3,279,447.95	353,415	449,879	3,321,486	31.72	104,713
2017	2,686,806.35	207,451	264,074	2,825,753	32.65	86,547
2018	2,055,357.95	95,232	121,225	2,242,437	33.59	66,759
2019	3,669,322.26	56,671	72,139	4,147,581	34.53	120,115
	61,010,255.32	22,721,426	28,815,140	41,346,653		1,598,992

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.9 2.62

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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

SURVIVOR CURVE.. IOWA 35-R2
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1969	544.59	554	570	56	4.03	14
1970	1,811.32	1,826	1,878	205	4.32	47
1971	9,038.51	9,022	9,277	1,117	4.62	242
1972	14,382.79	14,210	14,612	1,928	4.93	391
1973	22,224.10	21,731	22,346	3,212	5.24	613
1974	18,470.90	17,867	18,372	2,870	5.56	516
1975	22,429.87	21,461	22,068	3,726	5.88	634
1976	18,812.23	17,789	18,292	3,342	6.22	537
1977	22,525.80	21,042	21,637	4,268	6.57	650
1978	26,194.64	24,151	24,834	5,290	6.94	762
1979	24,209.19	22,018	22,641	5,200	7.32	710
1980	23,668.30	21,223	21,823	5,396	7.71	700
1981	50,891.13	44,947	46,218	12,307	8.12	1,516
1982	85,598.29	74,391	76,495	21,943	8.55	2,566
1983	101,495.29	86,739	89,192	27,528	8.99	3,062
1984	70,313.91	59,029	60,698	20,163	9.45	2,134
1985	60,952.05	50,228	51,648	18,447	9.92	1,860
1986	66,340.96	53,601	55,117	21,175	10.41	2,034
1987	91,448.13	72,354	74,400	30,765	10.92	2,817
1988	96,745.97	74,861	76,978	34,280	11.45	2,994
1989	125,836.91	95,138	97,828	46,884	11.99	3,910
1990	82,634.51	60,927	62,650	32,380	12.56	2,578
1991	132,038.94	94,882	97,565	54,280	13.13	4,134
1992	250,292.88	175,005	179,954	107,883	13.72	7,863
1993	122.15	83	85	55	14.33	4
1994	359,042.48	236,413	243,098	169,801	14.96	11,350
1995	366,096.93	233,362	239,961	181,050	15.60	11,606
1996	601.97	371	381	311	16.25	19
1997	553,001.23	328,513	337,803	298,148	16.92	17,621
1998	333,861.42	190,872	196,269	187,672	17.60	10,663
1999	373,187.40	204,896	210,690	218,476	18.29	11,945
2000	312,788.75	164,436	169,086	190,621	19.00	10,033
2001	478,448.79	240,208	247,001	303,215	19.72	15,376
2002	513,869.23	245,498	252,440	338,510	20.46	16,545
2003	916,813.79	415,714	427,470	626,866	21.20	29,569
2004	324,199.49	138,905	142,833	229,996	21.96	10,473
2005	1,796,393.47	724,226	744,706	1,321,146	22.73	58,123
2006	67,332.18	25,420	26,139	51,293	23.51	2,182
2007	965,946.51	339,594	349,197	761,641	24.30	31,343
2008	362,620.38	117,835	121,167	295,846	25.11	11,782
2009	427,195.40	127,451	131,055	360,220	25.92	13,897
2010	452,723.51	122,869	126,343	394,289	26.74	14,745
2011	378,806.84	92,479	95,094	340,534	27.57	12,352

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -15						
2012	364,624.46	78,832	81,061	338,257	28.42	11,902
2013	382,403.53	71,994	74,030	365,734	29.27	12,495
2014	410,175.60	65,633	67,489	404,213	30.13	13,416
2015	314,376.63	41,421	42,592	318,941	30.99	10,292
2016	599,675.52	61,673	63,417	626,210	31.87	19,649
2017	706,343.52	51,987	53,457	758,838	32.76	23,164
2018	470,778.41	20,882	21,473	519,922	33.65	15,451
2019	448,252.94	6,629	6,817	508,674	34.55	14,723
	14,098,583.74	5,483,192	5,638,247	10,575,125		454,004

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.3 3.22

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -20						
1939	1,868.78	2,119	2,219	24	3.03	8
1940	1,499.73	1,692	1,772	28	3.29	9
1941	693.70	779	816	16	3.55	5
1942	705.02	788	825	21	3.80	6
1943	374.69	416	436	14	4.06	3
1944	681.73	754	790	28	4.32	6
1946	562.50	616	645	30	4.83	6
1947	4,278.59	4,658	4,878	256	5.10	50
1948	13,715.76	14,855	15,557	902	5.36	168
1949	17,086.15	18,408	19,277	1,226	5.62	218
1950	13,222.72	14,165	14,834	1,033	5.90	175
1951	11,887.43	12,665	13,263	1,002	6.17	162
1952	25,366.04	26,864	28,133	2,306	6.46	357
1953	31,199.75	32,845	34,396	3,044	6.75	451
1955	2,026.00	2,105	2,204	227	7.37	31
1957	10,961.81	11,231	11,761	1,393	8.04	173
1958	51,577.45	52,440	54,917	6,976	8.40	830
1959	72,812.60	73,443	76,912	10,463	8.77	1,193
1960	186,953.31	186,979	195,810	28,534	9.16	3,115
1961	62,059.48	61,527	64,433	10,038	9.56	1,050
1962	132,518.04	130,167	136,314	22,708	9.98	2,275
1963	68,297.68	66,445	69,583	12,374	10.41	1,189
1964	52,604.75	50,662	53,055	10,071	10.86	927
1965	99,671.65	94,967	99,452	20,154	11.33	1,779
1966	41,457.64	39,058	40,903	8,846	11.82	748
1967	119,743.67	111,479	116,744	26,948	12.33	2,186
1968	113,172.15	104,077	108,992	26,815	12.85	2,087
1969	113,036.76	102,622	107,469	28,175	13.39	2,104
1970	64,494.94	57,778	60,507	16,887	13.94	1,211
1971	62,013.57	54,784	57,371	17,045	14.51	1,175
1972	191,059.64	166,325	174,180	55,092	15.10	3,648
1973	104,934.38	89,953	94,201	31,720	15.71	2,019
1974	179,324.44	151,336	158,483	56,706	16.32	3,475
1975	82,068.19	68,114	71,331	27,151	16.96	1,601
1976	94,078.52	76,748	80,373	32,521	17.61	1,847
1977	72,356.49	57,985	60,723	26,105	18.27	1,429
1978	129,136.85	101,601	106,399	48,565	18.94	2,564
1979	66,800.92	51,551	53,986	26,175	19.63	1,333
1980	99,297.27	75,112	78,659	40,498	20.33	1,992
1981	68,559.88	50,799	53,198	29,074	21.04	1,382
1982	82,856.88	60,073	62,910	36,518	21.77	1,677
1983	70,603.66	50,064	52,428	32,296	22.50	1,435
1984	68,653.12	47,558	49,804	32,580	23.25	1,401

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

SURVIVOR CURVE.. IOWA 55-R3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1985	87,457.73	59,134	61,927	43,022	24.01	1,792
1986	54,690.20	36,072	37,776	27,852	24.77	1,124
1987	42,658.82	27,410	28,704	22,487	25.55	880
1988	4,728.54	2,957	3,097	2,577	26.34	98
1989	8,738.04	5,312	5,563	4,923	27.14	181
1990	459,175.73	271,097	283,900	267,111	27.94	9,560
1991	414,869.08	237,516	248,733	249,110	28.76	8,662
1992	705,094.72	390,905	409,366	436,748	29.59	14,760
1993	471.79	253	265	301	30.42	10
1994	1,224,432.16	634,217	664,169	805,150	31.26	25,757
1995	507,695.77	253,551	265,526	343,709	32.11	10,704
1996	29,157.00	14,015	14,677	20,311	32.97	616
1997	967,815.08	446,817	467,919	693,459	33.84	20,492
1998	508,019.67	224,787	235,403	374,221	34.72	10,778
1999	346,188.03	146,533	153,453	261,973	35.60	7,359
2000	225,488.34	91,066	95,367	175,219	36.49	4,802
2001	20,135.35	7,736	8,101	16,061	37.39	430
2002	98,748.96	35,981	37,680	80,819	38.30	2,110
2003	97,851.02	33,710	35,302	82,119	39.21	2,094
2005	506,249.68	153,971	161,243	446,257	41.06	10,868
2006	429,206.02	121,834	127,588	387,459	41.99	9,227
2007	176,019.72	46,353	48,542	162,682	42.93	3,789
2008	52,363.46	12,716	13,317	49,519	43.87	1,129
2009	88,761.00	19,734	20,666	85,847	44.81	1,916
2010	40,223.83	8,100	8,483	39,786	45.77	869
2011	55,660.64	10,056	10,531	56,262	46.72	1,204
2012	812.17	130	136	839	47.69	18
2013	174,892.37	24,230	25,374	184,497	48.65	3,792
2014	147,307.20	17,292	18,109	158,660	49.62	3,198
2015	162,817.66	15,666	16,406	178,975	50.59	3,538
2016	572,077.54	42,810	44,831	641,662	51.57	12,443
2017	373,862.67	20,067	21,015	427,620	52.54	8,139
2018	350,126.46	11,306	11,839	408,313	53.52	7,629
2019	130,939.09	1,400	1,467	155,660	54.51	2,856
	11,751,009.87	5,803,341	6,077,418	8,023,794		242,324

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 33.1 2.06

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 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)
SYSTEMS OPERATIONS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	3,248,534.25	1,846,987	1,639,551	1,608,984	20.61	78,068
1995	147,847.30	78,534	69,714	78,134	20.75	3,765
1996	1,101.93	574	510	592	20.78	28
1997	4,017.94	2,049	1,819	2,199	20.81	106
1998	15,214.70	7,584	6,732	8,482	20.85	407
1999	95,821.92	46,638	41,400	54,422	20.87	2,608
2000	38,230.33	18,129	16,093	22,137	20.90	1,059
2003	38,583.83	16,700	14,824	23,759	20.98	1,132
2005	45,754.98	18,365	16,302	29,453	21.03	1,401
2006	749,370.72	287,998	255,653	493,718	21.05	23,455
2010	1,102,763.13	336,773	298,950	803,813	21.13	38,041
2014	1,947,260.00	395,450	351,037	1,596,223	21.19	75,329
2015	11,150.00	1,923	1,707	9,443	21.21	445
2016	4,427,780.30	617,675	548,304	3,879,477	21.22	182,822
2017	1,501,783.48	155,885	138,377	1,363,406	21.24	64,190
2018	953,716.96	62,097	55,123	898,594	21.25	42,287
2019	989,803.46	22,300	19,795	970,008	21.26	45,626
	15,318,735.23	3,915,661	3,475,891	11,842,845		560,769
STANTON TOWER						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	17,007,410.68	3,937,726	3,454,669	13,552,741	36.71	369,184
2010	2,529,852.70	503,011	441,305	2,088,548	36.87	56,646
2011	3,555,513.94	645,895	566,660	2,988,853	36.94	80,911
2012	86,690.19	14,200	12,458	74,232	37.01	2,006
2013	1,793,213.74	260,070	228,166	1,565,048	37.08	42,207
2014	2,769,987.00	347,633	304,987	2,465,000	37.14	66,370
2015	2,988,216.00	314,121	275,587	2,712,629	37.20	72,920
2016	4,954,631.13	414,306	363,481	4,591,150	37.26	123,219
2017	1,658,116.15	101,361	88,927	1,569,190	37.32	42,047
2018	1,044,033.19	39,245	34,431	1,009,603	37.38	27,009
2019	545,457.79	7,047	6,183	539,275	37.43	14,408
	38,933,122.51	6,584,615	5,776,854	33,156,269		896,927

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 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)
EASTSIDE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2065						
NET SALVAGE PERCENT.. 0						
2015	40,665,138.00	3,661,489	3,167,413	37,497,725	43.86	854,941
2016	272,657.19	19,470	16,843	255,814	43.95	5,821
2017	249,021.26	12,972	11,222	237,800	44.04	5,400
2018	315,984.35	10,118	8,753	307,232	44.13	6,962
2019	1,128,618.72	12,121	10,485	1,118,133	44.22	25,286
	42,631,419.52	3,716,170	3,214,715	39,416,705		898,410
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. 0						
1964	26,691.00	21,086	14,292	12,399	8.40	1,476
1965	15,860.00	12,391	8,399	7,461	8.75	853
1966	243,327.23	187,909	127,367	115,960	9.11	12,729
1967	202,507.00	154,513	104,731	97,776	9.48	10,314
1968	299,598.00	225,897	153,116	146,482	9.84	14,886
1969	53,498.00	39,843	27,006	26,492	10.21	2,595
1970	33,169.00	24,388	16,530	16,639	10.59	1,571
1971	8,087.00	5,869	3,978	4,109	10.97	375
1972	15,465.00	11,077	7,508	7,957	11.35	701
1973	167,354.00	118,236	80,142	87,212	11.74	7,429
1974	48,381.00	33,709	22,848	25,533	12.13	2,105
1975	117,087.00	80,439	54,523	62,564	12.52	4,997
1976	264,998.00	179,404	121,602	143,396	12.92	11,099
1977	154,940.00	103,306	70,022	84,918	13.33	6,370
1978	33,195.00	21,793	14,772	18,423	13.74	1,341
1979	11,823.00	7,638	5,177	6,646	14.16	469
1980	85,641.96	54,404	36,876	48,766	14.59	3,342
1981	322,292.00	201,271	136,424	185,868	15.02	12,375
1982	104,206.56	63,957	43,351	60,856	15.45	3,939
1983	104,279.95	62,829	42,586	61,694	15.90	3,880
1984	61,639.69	36,444	24,702	36,937	16.35	2,259
1985	59,784.13	34,675	23,503	36,281	16.80	2,160
1986	151,138.98	85,885	58,214	92,925	17.27	5,381
1987	194,092.00	108,012	73,212	120,880	17.74	6,814
1989	283,178.19	150,722	102,161	181,017	18.71	9,675
1990	243,327.40	126,469	85,722	157,605	19.21	8,204
1992	107,041.28	52,878	35,841	71,200	20.24	3,518
1994	454,129.13	212,305	143,903	310,226	21.30	14,565

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 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)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. 0						
1995	205,690.41	93,332	63,262	142,429	21.85	6,518
1996	388,173.25	170,699	115,702	272,471	22.41	12,158
1997	859,113.31	365,553	247,776	611,337	22.98	26,603
1998	201,769.16	82,877	56,175	145,594	23.57	6,177
1999	144,942.25	57,397	38,904	106,038	24.16	4,389
2002	214,249.81	74,827	50,719	163,531	26.03	6,282
2003	322,460.18	107,379	72,783	249,677	26.68	9,358
2004	49,103.16	15,541	10,534	38,569	27.34	1,411
2005	140,828.42	42,143	28,565	112,263	28.03	4,005
2006	220,637.05	62,220	42,173	178,464	28.72	6,214
2007	87,174.15	23,014	15,599	71,575	29.44	2,431
2008	222,606.77	54,706	37,080	185,526	30.17	6,149
2010	741,126.96	154,154	104,487	636,639	31.68	20,096
2011	313,055.13	58,933	39,946	273,110	32.47	8,411
2012	147,440.45	24,807	16,814	130,626	33.27	3,926
2013	57,010.69	8,409	5,700	51,311	34.10	1,505
2014	360,054.62	45,547	30,872	329,182	34.94	9,421
2015	4,731,988.23	495,676	335,975	4,396,013	35.81	122,759
2016	1,220,705.33	100,708	68,261	1,152,444	36.70	31,402
2017	1,950,945.37	116,569	79,012	1,871,933	37.61	49,772
2018	302,599.41	11,045	7,486	295,113	38.54	7,657
2019	880,425.26	10,785	7,310	873,115	39.51	22,099
	17,628,830.87	4,593,670	3,113,647	14,515,184		524,165
	114,512,108.13	18,810,116	15,581,106	98,931,003		2,880,271

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.52

EL PASO ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND 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)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	156,977.70	145,204	156,978			
2002	1,465,595.57	1,282,396	1,465,596			
2003	62,401.74	51,481	62,402			
2004	1,470,994.53	1,140,021	1,470,995			
2005	784,959.89	569,096	784,960			
2006	121,671.40	82,128	121,671			
2007	637,709.63	398,569	637,710			
2008	681,482.46	391,852	681,482			
2009	9,533.63	5,005	9,534			
2010	5,843.85	2,776	5,844			
2011	367,008.60	155,979	367,009			
2012	115,597.15	43,349	109,737	5,860	12.50	469
2013	82,105.15	26,684	67,550	14,555	13.50	1,078
2014	7,117.00	1,957	4,954	2,163	14.50	149
2015	73,802.00	16,605	42,035	31,767	15.50	2,049
2016	133,273.30	23,323	59,042	74,231	16.50	4,499
2017	208,254.91	26,032	65,899	142,356	17.50	8,135
2018	303,201.37	22,740	57,566	245,635	18.50	13,278
2019	64,426.01	1,611	4,078	60,348	19.50	3,095
	6,751,955.89	4,386,808	6,175,042	576,914		32,752

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.6 0.49

EL PASO ELECTRIC COMPANY

ACCOUNT 393.00 STORES 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)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	23,571.22	23,100	23,571			
1997	4,369.42	3,932	4,369			
1998	15,464.20	13,299	15,464			
1999	2,062.17	1,691	2,062			
2004	7,880.61	4,886	6,023	1,857	9.50	195
	53,347.62	46,908	51,489	1,858		195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 0.37

EL PASO ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE 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)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	0.25					
1993	0.01					
1994	182,442.45	182,442	182,442			
1995	7,285.34	7,140	7,285			
1996	168,391.99	158,288	168,392			
1997	215,123.08	193,611	211,135	3,988	2.50	1,595
1998	89,898.59	77,313	84,311	5,588	3.50	1,597
1999	45,835.65	37,585	40,987	4,849	4.50	1,078
2000	12,490.79	9,743	10,625	1,866	5.50	339
2001	131,389.69	97,228	106,028	25,362	6.50	3,902
2002	69,769.18	48,838	53,258	16,511	7.50	2,201
2003	27,767.36	18,326	19,985	7,782	8.50	916
2004	217,340.15	134,751	146,947	70,393	9.50	7,410
2007	313,676.74	156,838	171,034	142,643	12.50	11,411
2010	240,653.60	91,448	99,725	140,929	15.50	9,092
2011	22,566.80	7,673	8,367	14,200	16.50	861
2012	219,690.49	65,907	71,872	147,818	17.50	8,447
2013	334,404.64	86,945	94,815	239,590	18.50	12,951
2014	514,830.00	113,263	123,515	391,315	19.50	20,067
2015	243,753.00	43,876	47,847	195,906	20.50	9,556
2016	402,336.21	56,327	61,425	340,911	21.50	15,856
2017	565,800.16	56,580	61,701	504,099	22.50	22,404
2018	1,037,142.18	62,229	67,862	969,280	23.50	41,246
2019	617,487.64	12,350	13,467	604,020	24.50	24,654
	5,680,075.99	1,718,701	1,853,025	3,827,051		195,583

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.6 3.44

EL PASO ELECTRIC COMPANY

ACCOUNT 395.00 LABORATORY EQUIPMENT

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

SURVIVOR CURVE.. 15-SQUARE
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2004	192,560.17	192,560	192,560			
2005	49,129.80	47,492	45,691	3,439	0.50	3,439
2007	414,152.23	345,125	332,038	82,114	2.50	32,846
2008	11,738.77	9,000	8,659	3,080	3.50	880
2010	415,102.66	262,897	252,928	162,175	5.50	29,486
2011	517,148.78	293,053	281,940	235,209	6.50	36,186
2012	316,791.37	158,396	152,390	164,401	7.50	21,920
2013	30,060.00	13,026	12,532	17,528	8.50	2,062
2014	442,295.00	162,176	156,026	286,269	9.50	30,134
2015	400,113.00	120,034	115,482	284,631	10.50	27,108
2016	802,637.69	187,279	180,178	622,460	11.50	54,127
2017	931,011.19	155,172	149,288	781,723	12.50	62,538
2018	122,182.71	12,218	11,755	110,428	13.50	8,180
2019	581,209.01	19,372	18,637	562,572	14.50	38,798
	5,226,132.38	1,977,800	1,910,104	3,316,028		347,704

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.5 6.65

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED 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)
SURVIVOR CURVE.. IOWA 21-R2.5						
NET SALVAGE PERCENT.. +15						
1999	53,296.61	33,977	37,508	7,794	5.25	1,485
2000	18,771.36	11,587	12,791	3,165	5.75	550
2001	32,732.87	19,489	21,514	6,309	6.29	1,003
2004	1,911.68	996	1,100	525	8.13	65
2005	8,539.02	4,213	4,651	2,607	8.81	296
2007	922,486.89	401,764	443,519	340,595	10.24	33,261
2009	14,473.95	5,407	5,969	6,334	11.77	538
2010	163,750.56	55,874	61,681	77,507	12.57	6,166
2013	85,916.45	20,587	22,727	50,302	15.08	3,336
2014	49,907.00	10,181	11,239	31,182	15.96	1,954
2015	714,189.00	119,967	132,435	474,626	16.85	28,168
2016	1,698,864.02	223,479	246,705	1,197,329	17.75	67,455
2017	164,322.73	15,564	17,182	122,492	18.66	6,564
2018	227,365.28	12,976	14,324	178,936	19.59	9,134
2019	143,801.26	2,736	3,021	119,211	20.53	5,807
	4,300,328.68	938,797	1,036,366	2,618,914		165,782

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.8 3.86

EL PASO ELECTRIC COMPANY

ACCOUNT 397.00 COMMUNICATION 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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2003	0.19					
2004	1,267,061.83	1,267,062	1,267,062			
2005	212,305.76	205,230	172,933	39,373	0.50	39,373
2006	2,589,374.71	2,330,437	1,963,692	625,683	1.50	417,122
2007	3,129,064.33	2,607,543	2,197,189	931,875	2.50	372,750
2008	482,036.87	369,563	311,404	170,633	3.50	48,752
2009	818,608.69	573,026	482,848	335,761	4.50	74,614
2010	480,535.43	304,338	256,444	224,091	5.50	40,744
2011	6,669,762.72	3,779,554	3,184,759	3,485,004	6.50	536,154
2012	880,838.98	440,419	371,109	509,730	7.50	67,964
2013	1,104,193.98	478,480	403,181	701,013	8.50	82,472
2014	1,588,013.00	582,277	490,643	1,097,370	9.50	115,513
2015	637,735.00	191,320	161,212	476,523	10.50	45,383
2016	3,250,578.76	758,458	639,098	2,611,481	11.50	227,085
2017	4,063,375.81	677,243	570,664	3,492,712	12.50	279,417
2018	2,433,353.26	243,335	205,041	2,228,312	13.50	165,060
2019	1,009,369.15	33,642	28,347	981,022	14.50	67,657
	30,616,208.47	14,841,927	12,705,626	17,910,582		2,580,060

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 6.9 8.43

EL PASO ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS 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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2004	9,773.71	9,774	9,774			
2006	8,443.72	7,599	5,568	2,876	1.50	1,917
2007	404,801.10	337,333	247,159	157,642	2.50	63,057
2009	248,862.72	174,204	127,637	121,226	4.50	26,939
2010	153,929.31	97,488	71,428	82,501	5.50	15,000
2011	749,639.70	424,798	311,244	438,396	6.50	67,446
2012	490,964.60	245,482	179,861	311,104	7.50	41,481
2013	505,422.86	219,015	160,469	344,954	8.50	40,583
2014	264,413.00	96,952	71,035	193,378	9.50	20,356
2016	712,764.87	166,309	121,853	590,912	11.50	51,384
2017	481,547.21	80,259	58,805	422,742	12.50	33,819
2018	154,348.09	15,435	11,309	143,039	13.50	10,595
2019	390,450.66	13,014	9,535	380,916	14.50	26,270
	4,575,361.55	1,887,662	1,385,677	3,189,685		398,847

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.0 8.72

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE D-6 RETIREMENT DATA FOR ALL GENERATING UNITS
SPONSOR. J KYLE OLSON
PREPARER: NADIA POWELL
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

EL PASO ELECTRIC COMPANY
RETIREMENT DATA FOR ALL GENERATING UNITS
TEST YEAR-ENDED DECEMBER 31, 2020

Unit Name	Net Dependable Capacity (MW)	In-Service Date	Service Life (1)	Depreciation Retirement Date	Planning Retirement Date (2)
Steam Production Gas/Oil					
Copper 1	63	07/1980	50 Years	12/2030	12/2030
Montana 1	88	03/2015	45 Years	12/2060	12/2060
Montana 2	88	03/2015	45 Years	12/2060	12/2060
Montana 3	88	05/2016	45 Years	12/2061	12/2061
Montana 4	88	09/2016	45 Years	12/2061	12/2061
Newman 1	74	05/1960	62 Years	12/2022	12/2022
Newman 2	74	06/1963	59 Years	12/2022	12/2022
Newman 3	93	03/1966	58 Years	12/2026	12/2026
Newman 4 GT-1	67	06/1975	51 Years	12/2026	12/2026
Newman 4 GT-2	67	06/1975	51 Years	12/2026	12/2026
Newman 4ST	86	06/1975	51 Years	12/2026	12/2026
Newman 5 GT-3	70	05/2009	52 Years	12/2061	12/2061
Newman 5 GT-4	70	05/2009	52 Years	12/2061	12/2061
Newman 5ST	128	04/2011	50 Years	12/2061	12/2061
Rio Grande 7	44	06/1958	64 Years	12/2022	12/2022
Rio Grande 8	139	07/1972	61 Years	12/2033	12/2033
Rio Grande 9	88	05/2013	44 Years	12/2058	12/2058
Steam Production Nuclear (3)					
Palo Verde Unit 1	207	02/1986	59 Years	06/2045	06/2045
Palo Verde Unit 2	208	09/1986	60 Years	04/2046	04/2046
Palo Verde Unit 3	207	01/1988	60 Years	11/2047	11/2047
Renewable Production (4) (5)					
TX Community Solar	3	05/2017	30 Years	12/2047	12/2047
Holloman Solar Array	5	10/2018	30 Years	12/2048	12/2048
Newman PV	0 064	12/2009	22 Years		12/2031
Rio Grande PV	0 064	12/2009	22 Years		12/2031
Wrangler PV	0.048	10/2011	22 Years		12/2033
Stanton PV	0.031	01/2012	22 Years		12/2034
EPCC PV	0 014	01/2012	22 Years		12/2034
Van Horn PV	0.015	08/2013	22 Years		12/2035

(1) In-service date represents commercial operation date
(2) Generation unit retirements are based on the Official Loads and Resources document, dated July 2, 2020. May not agree with depreciation study date.
(3) Retirement dates represent Palo Verde units' renewed operating license expiration dates.
(4) Company owned renewables consist of Holloman Solar Array, EPCC PV, Stanton PV, Wrangler PV, Rio Grande PV, Newman PV, Van Horn PV and Texas Community Solar. Depreciation retirement dates for the Holloman Solar Array and TX Community Solar are based on a 30 year life The retirement dates for all other Company owned renewables vary by facility and are combined for depreciation study purposes for an average rate of 5.21%
(5) Capacity ratings for Renewable Production are nameplate capacity.
(6) EPE intends to have Rio Grande Unit 6 available only in the summer peak of 2021 with a capacity of 45MW.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE D-7: SUMMARY OF BOOK SALVAGE
SPONSOR: LARRY J. HANCOCK
PREPARER: BARBARA TORRES
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	Account		COST OF REMOVAL		GROSS SALVAGE		NET SALVAGE		RETIREMENTS
No	Number	Description	Amount	Percent	Amount	Percent	Amount	Percent	Amount
1	310-316	Production Plant - Steam	$ -	0%	$ (85,409)	-1%	$ (85,409)	-1%	$ 6,918,245
2	Various	Production Plant - Nuclear	2,292,831	33%	(4,564,031)	-65%	(2,271,200)	-33%	6,971,859
3	340-346	Production Plant - Other	111,525	42%	-	0%	111,525	42%	266,246
4	350-359	Transmission Plant	49,358	24%	(16,408)	-8%	32,950	16%	203,516
5	360-373	Distribution System	3,768,745	83%	(495,598)	-11%	3,273,147	72%	4,540,227
6	389-398	General Plant	-	0%	(4,745)	0%	(4,745)	0%	1,902,575
7		Total	$ 6,222,460	4%	$ (5,166,191)	-3%	$ 1,056,269	1%	$ 20,802,669

SCHEDULE D-7
PAGE 1 OF 1

FERC Acct	Description	Average Service Life	Survivor Curve	Life Span	
Steam Production					
Rio Grande Common					
311	Structures and Improvements	100	100-R3	64	(A)
312	Boiler Plant Equipment	70	70-R4	64	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2 5	64	(A)
Rio Grande Unit 7					
311	Structures and Improvements	100	100-R3	64	(A)
312	Boiler Plant Equipment	70	70-R4	64	(A)
314	Turbogenerator Units	75	75-R2.5	64	(A)
315	Accessory Electrical Equipment	65	65-S4	64	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	64	(A)
Rio Grande Unit 8					
311	Structures and Improvements	100	100-R3	60	(A)
312	Boiler Plant Equipment	70	70-R4	60	(A)
314	Turbogenerator Units	75	75-R2 5	60	(A)
315	Accessory Electrical Equipment	65	65-S4	60	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	60	(A)
Newman Common					
311	Structures and Improvements	100	100-R3	63	(A)
312	Boiler Plant Equipment	70	70-R4	63	(A)
314	Turbogenerator Units	75	75-R2.5	63	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	63	(A)
Newman Unit 1					
311	Structures and Improvements	100	100-R3	63	(A)
312	Boiler Plant Equipment	70	70-R4	63	(A)
313	Engines and Engine Driven Generators	55	55-R2.5	63	(A)
314	Turbogenerator Units	75	75-R2.5	63	(A)
315	Accessory Electrical Equipment	65	65-S4	63	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	63	(A)
Newman Unit 2					
311	Structures and Improvements	100	100-R3	60	(A)
312	Boiler Plant Equipment	70	70-R4	60	(A)
314	Turbogenerator Units	75	75-R2 5	60	(A)
315	Accessory Electrical Equipment	65	65-S4	60	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	60	(A)
Newman Unit 3					
311	Structures and Improvements	100	100-R3	60	(A)
312	Boiler Plant Equipment	70	70-R4	60	(A)
314	Turbogenerator Units	75	75-R2.5	60	(A)
315	Accessory Electrical Equipment	65	65-S4	60	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	60	(A)

FERC Acct	Description	Average Service Life	Survivor Curve	Life Span	
Newman Unit 4					
311	Structures and Improvements	100	100-R3	51	(A)
312	Boiler Plant Equipment	70	70-R4	51	(A)
313	Engines and Engine Driven Generators	55	55-R2.5	51	(A)
314	Turbogenerator Units	75	75-R2 5	51	(A)
315	Accessory Electrical Equipment	65	65-S4	51	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	51	(A)
Newman Unit 5					
311	Structures and Improvements	100	100-R3	52	(A)
312	Boiler Plant Equipment	70	70-R4	52	(A)
313	Engines and Engine Driven Generators	55	55-R2.5	52	(A)
314	Turbogenerator Units	75	75-R2.5	52	(A)
315	Accessory Electrical Equipment	65	65-S4	52	(A)
316	Miscellaneous Power Plant Equipment	70	70-S2.5	52	(A)
Newman Zero Liquid Discharge					
316	Structures and Improvements	70	70-S2.5	50	(A)
Other Production					
Rio Grande Unit 9					
341	Structures and Improvements	60	60-R4	44	(A)
342	Fuel Holders, Producers and Accessories	50	50-R4	44	(A)
343	Prime Movers	40	40-S1	44	(A)
344	Generators	45	45-S3	44	(A)
345	Accessory Electric Equipment	45	45-S1.5	44	(A)
346	Miscellaneous Power Plant Equipment	50	50-R4	44	(A)
Copper Power Station					
341	Structures and Improvements	60	60-R4	50	(A)
342	Fuel Holders, Producers and Accessories	50	50-R4	50	(A)
344	Generators	45	45-S3	50	(A)
345	Accessory Electric Equipment	45	45-S1.5	50	(A)
346	Miscellaneous Power Plant Equipment	50	50-R4	50	(A)
Solar Facilities					
341	Structures and Improvements	35	35-S2	25	(A)
344	Generators	25	25-S2 5	25	(A)
345	Accessory Electric Equipment	25	25-S2.5	25	(A)
Montana Units 1 and 2					
341	Structures and Improvements	60	60-R4	45	(A)
342	Fuel Holders, Producers and Accessories	50	50-R4	45	(A)
343	Prime Movers	40	40-S1	45	(A)
344	Generators	45	45-S3	45	(A)
345	Accessory Electric Equipment	45	45-S1.5	45	(A)
346	Miscellaneous Power Plant Equipment	50	50-R4	45	(A)
Montana Units 3, 4 and Common Plant					
341	Structures and Improvements	60	60-R4	45	(A)
342	Fuel Holders, Producers and Accessories	50	50-R4	45	(A)
343	Prime Movers	40	40-S1	45	(A)
344	Generators	45	45-S3	45	(A)
345	Accessory Electric Equipment	45	45-S1.5	45	(A)
346	Miscellaneous Power Plant Equipment	50	50-R4	45	(A)

Transmission				
350	Land Rights	80	80-R3	
351	Land Rights - Isleta	25	SQUARE	
352	Structures and Improvements	75	75-R4	
353	Station Equipment	50	50-R4	
354	Towers and Fixtures	75	75-R4	
355	Poles and Fixtures	55	55-S3	
356	Overhead Conductors and Devices	60	60-R5	
359	Roads and Trails	70	70-R3	

FERC Acct	Description	Average Service Life	Survivor Curve	Life Span	
Distribution					
360	Land Rights	70	70-R4		
361	Structures and Improvements	70	70-R3		
362	Station Equipment	65	65-R2		
364	Poles, Towers and Fixtures	45	45-R3		
365	Overhead Conductors and Devices	48	48-R2.5		
366	Underground Conduit	65	65-R4		
367	Underground Conductors and Devices	41	41-S2		
368	Line Transformers	52	52-R3		
369	Services	65	65-S3		
370	Meters	35	35-R2.5		
371	Installations on Customer Premises	35	35-R2		
373	Street Lighting and Signal Systems	55	55-R3		
General Plant					
390	Structures and Improvements - Stanton Tower	80	80-R2.5		
390	Structures and Improvements - System Operation	80	80-R2 5		
390	Structures and Improvements - Eastside Operatio	80	80-R2.5		
390	Structures and Improvements - Other	40	40-S0 5		
391	Office Furniture and Equipment	20	20-SQ		
391	Computer Equipment	5	STRAIGHT-LINE		(B)
392	Transportation Equipment	9.98	STRAIGHT-LINE		(C)
393	Stores Equipment	25	25-SQ		
394	Tool, Shop, and Garage Equipment	25	25-SQ		
395	Laboratory Equipment	15	15-SQ		
396	Power Operated Equipment	21	21-R2.5		
397	Communication Equipment	15	15-SQ		
398	Miscellaneous Equipment	15	15-SQ		

(A) Interim survivor curves used. Each location has a unique probable retirement date upon which the Life Span is bas
(B) Computer equipment is depreciated straight line over the expected life of 5 years
(C) Rate ordered in Texas Docket No. 46831.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-1 MONTHLY BALANCES OF SHORT TERM ASSETS
SPONSOR CYNTHIA S PRIETO
PREPARER MYRNA A ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No	Month	Prepayments Book Balance FERC Acct 165	Materials & Supplies Book Balance FERC Accts 154 and 163	Environmental Allowances Book Balance FERC Acct 158 1	Fuel Stock Book Balance FERC Acct 151
1	December 2019	$ 10,941,642	$ 58,915,621	$ 56,084	$ 1,900,338
2	January 2020	11,138,235	58,407,540	56,084	1,861,622
3	February	15,991,031	58,366,259	56,084	1,707,098
4	March	15,267,125	58,724,205	56,084	1,649,078
5	April	17,191,734	60,670,004	56,084	1,594,857
6	May	20,551,324	61,217,355	56,084	1,593,240
7	June	23,038,512	61,715,561	56,084	1,613,358
8	July	20,819,112	61,798,974	56,084	1,617,898
9	August	20,030,556	63,173,011	51,916	1,655,261
10	September	23,843,912	63,028,682	38,629	1,779,876
11	October	20,800,020	63,803,355	28,533	1,708,858
12	November	24,084,237	64,700,271	28,533	1,710,261
13	December	18,997,423	65,512,878	28,533	1,731,080
14	Thirteen Month Total	242,694,863	800,033,716	624,816	22,122,825
15	Thirteen Month Average	$ 18,668,836	$ 61,541,055	$ 48,063	$ 1,701,756

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

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-1 1 DETAIL OF SHORT TERM ASSETS
SPONSOR CYNTHIA S PRIETO
PREPARER MYRNA A ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No	Description	Project	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
	Prepayments (165)								
1	Prepayments Balance Sheet Only	00000	0	0	0	0	0	0	200,975
2	New Mexico Property Tax	AO760	1,451	1,330	1,209	1,088	967	846	725
3	Texas Revenue Tax	AO770	8,295	6,912	5,530	4,147	2,765	1,382	0
4	New Mexico Revenue Tax - Distribution	AO776	234,841	1,313,504	1,209,517	1,120,463	1,033,572	925,297	786,169
5	Supplemental Employee Retirement Plan	AP764	14,000	0	0	0	0	0	0
6	Workers' Compensation	AP790	230,192	121,816	107,145	92,474	77,803	63,132	243,312
7	Income Tax Receivable Income Tax Expense Blanket-Long Term	AT700	0	0	0	0	0	0	0
8	Distribution Business Segment - Texas	DT700	97,711	84 851	71,991	59,131	46,271	33,411	20,551
9	Generation - Business Segment Environment	GG012	107,800	107,800	107,800	107,800	107,800	107,800	107,800
10	Montana Spare Parts	GM120	111,666	111,666	111,666	111,666	111,666	111,666	111,666
11	Generation - Marketing Business Segment Expense	GM700	69,090	59,220	49,350	39,480	29,610	19,740	9,870
12	Generation - Newman Environmental Blanket	GN012	139,964	128,304	116,640	104,976	93,312	83,545	71,610
13	Generation - Palo Verde O&M	GP750	871,001	564,950	5,742,757	5,465,501	2,205,782	6,175,624	6,219,262
14	Generation - NF/RGRTII Expense Blanket	GU700	945	25,169	35,347	980	685	38,741	897
15	Corporate Services Business Segment Expense	HS700	0	0	0	0	0	0	0
16	Corporate Service - Corporate Costs	HS750	23,962	338,307	502,958	497,653	429,872	464,852	401,921
17	Corporate Service - Corporate Insurance	HS760	2,222,151	1,575,904	936,372	665,610	5,218,371	4,504,704	6,289,861
18	Shared Services - Facility Services Blanket	SF007	108,731	103,101	125,591	116,798	108,748	58,778	103,316
19	Powerplan PAMS	SS803	0	0	137,116	123,404	109,692	95,980	82,268
20	Shared Services - IT Expense Blanket	ST700	6,049,442	5,620,748	5,835,758	5,942,042	6,881,276	7,212,652	7,815,116
21	Transmission - 345kv Blanket	TH015	50,880	49,608	48,336	47,064	45,792	44,520	43,248
22	Transmission - Business Segment	TL015	76,995	75,532	74,069	72,606	71,143	69,680	68,608
23	Transmission - System Opeartions Blanket	TS015	522,524	849,513	771,878	694,243	616,608	538,973	461,338
24	Total Prepayments		10,941,642	11,138,236	15,991,031	15,267,125	17,191,735	20,551,324	23,038,513

Project numbers represent subaccounts maintained on the books
Amounts may not add or tie to other schedules due to rounding

SCHEDULE E-1 1
PAGE 1 OF 4

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-1 1 DETAIL OF SHORT TERM ASSETS
SPONSOR CYNTHIA S PRIETO
PREPARER MYRNA A ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No	Description	Project	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	13-Month Average
	Prepayments (165)								
1	Prepayments Balance Sheet Only	00000	0	0	225,051	0	0	227,069	50,238
2	New Mexico Property Tax	AO760	604	483	362	241	120	1,451	837
3	Texas Revenue Tax	AO770	14,290	12,991	11,692	10,393	9,093	7,794	7,329
4	New Mexico Revenue Tax - Distribution	AO776	577,038	383,403	218,750	79,654	2,774	(89,050)	599,687
5	Supplemental Employee Retirement Plan	AP764	0	0	0	0	0	14,000	2,154
6	Workers' Compensation	AP790	226,932	210,552	194,172	177,792	161,412	145,032	157,828
7	Income Tax Receivable Income Tax Expense Blanket-Long Term	AT700	0	0	665,072	665,072	665,072	0	153,478
8	Distribution Business Segment - Texas	DT700	157,072	144,158	131,244	118,330	105,416	92,502	89,434
9	Generation - Business Segment Environment	GG012	107,800	107,800	107,800	107,800	107,800	107,800	107,800
10	Montana Spare Parts	GM120	111,666	111,666	111,666	111,666	111,666	111,666	111,666
11	Generation - Marketing Business Segment Expense	GM700	124,360	113,993	103,630	93,267	82,904	72,541	66,697
12	Generation - Newman Environmental Blanket	GN012	59,675	47,740	35,805	169,030	157,095	145,160	104,066
13	Generation - Palo Verde O&M	GP750	5,240,971	5,170,835	7,516,815	5,843,092	9,448,076	4,090,723	4,965,799
14	Generation - NF/RGRTII Expense Blanket	GU700	450	567	807	1,503	397	2,476	8,382
15	Corporate Services Business Segment Expense	HS700	0	0	0	166,668	125,001	83,334	28,846
16	Corporate Service - Corporate Costs	HS750	338,990	314,109	213,129	150,199	87,268	397,747	320,074
17	Corporate Service - Corporate Insurance	HS760	5,637,177	5,420,006	6,440,420	5,723,678	5,004,807	4,289,306	4,148,336
18	Shared Services - Facility Services Blanket	SF007	157,430	152,095	138,935	139,255	132,834	126,414	120,925
19	Powerplan PAMS	SS803	68,556	54,844	41,132	27,420	13,708	169,476	71,046
20	Shared Services - IT Expense Blanket	ST700	7,502,885	7,372,077	7,354,172	6,961,684	7,695,494	8,439,533	6,975,606
21	Transmission - 345kv Blanket	TH015	41,976	40,704	39,432	38,160	36,888	35,616	43,248
22	Transmission - Business Segment	TL015	67,536	66,464	65,392	64,320	63,248	62,176	69,059
23	Transmission - System Opeartions Blanket	TS015	383,703	306,068	228,433	150,798	73,163	464,657	466,300
24	Total Prepayments		20,819,112	20,030,556	23,843,912	20,800,020	24,084,237	18,997,423	18,668,835

Project numbers represent subaccounts maintained on the books
Amounts may not add or tie to other schedules due to rounding

SCHEDULE E-1 1
PAGE 2 OF 4

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-1 1 DETAIL OF SHORT TERM ASSETS
SPONSOR CYNTHIA S PRIETO
PREPARER MYRNA A ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No	Description	Project	December 2019	January 2020	February 2020	March 2020	April 2020	May 2020	June 2020
	Fuel Stock (151)								
1	Generation - Fossil Fuel	GE750	1,703 822	1,668,225	1,516,370	1,462,697	1,415,084	1,417,484	1,440,847
2	Generation - PVGS	GP750	196,516	193,396	190,729	186,382	179,774	175,755	172,511
3	Total Fuel Stock		1,900,338	1,861,622	1,707,098	1,649,078	1,594,857	1,593,240	1,613,358
	Allowances (158 1)								
4	Allowance Inventory Environmental	GG012	56,084	56,084	56,084	56,084	56,084	56,084	56,084
5	Total Allowances Inventory		56,084	56,084	56,084	56,084	56,084	56,084	56,084
	Materials and Supplies (154)								
6	Generation - MPS - Inventory	GM790	274,027	274,027	274,027	274,027	219,407	219,407	156,790
7	Generation - PVGS	GP750	29,235,768	29,415,575	29,313,337	29,036,706	29,604,519	29,486,506	29,687,685
8	Generation - NF/RGRTII Expense Blanket	GU700	299	299	299	920	920	920	920
9	T&D - Inventory	TT790	132,358	132,358	132,358	132,358	348,474	348,474	348,474
10	Shared Services - Texas Inventory	XS790	13,141,887	12,811,292	12,636,528	12,799,624	13,532,196	14,219,622	14,370,486
11	Transitional Inventory- NM	WS780	134,967	174,769	174,769	185,670	188,810	224,056	244,233
12	Shared Services - New Mexico Inventory	WS790	4,360,163	3,978,520	3,982,904	3,990,088	4,346,273	4,363,016	4,388,031
13	Generation - Generation Inventory	GG790	10,117,930	10,133,574	10,114,980	10,385,459	10,531,491	10,484,077	10,522,286
14	Transitional Inventory - Stores Clearing	SI799	1,517,077	1,485,729	1,740,617	1,919,354	1,898,052	1,871,541	1,996,358
15	Total Materials and Supplies		58,914,476	58,406,143	58,369,819	58,724,205	60,670,141	61,217,618	61,715,262
16	Stores Expense Undistributed (163)								
17	Payroll Corporate Bonus - Undistributed Stores Clearing	AP753	1,145	0	(3,560)	0	0	0	0
18	Generation - Stores Clearing	GG799	0	481	0	0	0	(105)	0
19	Shared Services - Texas Stores Clearing	XS799	0	916	0	0	(137)	(158)	298
20	Total Stores Expense Undistributed		1,145	1,397	(3,560)	0	(137)	(264)	298
21	Total Materials and Supplies and Stores Expense Undistributed		58,915,621	58,407,540	58,366,259	58,724,205	60,670,004	61,217,355	61,715,561

Project numbers represent subaccounts maintained on the books
Amounts may not add or tie to other schedules due to rounding

SCHEDULE E-1 1
PAGE 3 OF 4

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-1 1 DETAIL OF SHORT TERM ASSETS
SPONSOR CYNTHIA S PRIETO
PREPARER MYRNA A ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No	Description	Project	July 2020	August 2020	September 2020	October 2020	November 2020	December 2020	13-Month Average
	Fuel Stock (151)								
1	Generation - Fossil Fuel	GE750	1,449,753	1,490,527	1,618,181	1,550,776	1,557,441	1,582,182	1,528,722
2	Generation - PVGS	GP750	168,146	164,734	161,695	158,082	152,820	148,898	173,034
3	Total Fuel Stock		1,617,898	1,655,261	1,779,876	1,708,858	1,710,261	1,731,080	1,701,756
	Allowances (158 1)								
4	Allowance Inventory Environmental	GG012	56,084	51,916	38,629	28,533	28,533	28,533	48,063
5	Total Allowances Inventory		56,084	51,916	38,629	28,533	28,533	28,533	48,063
	Materials and Supplies (154)								
6	Generation - MPS - Inventory	GM790	156,790	156,790	156,790	156,790	156,790	156,790	202,496
7	Generation - PVGS	GP750	29,780,488	29,894,519	29,814,130	29,866,229	29,793,465	29,916,865	29,603,522
8	Generation - NF/RGRTII Expense Blanket	GU700	920	920	920	920	920	920	777
9	T&D - Inventory	TT790	348,474	348,474	348,474	321,397	321,397	343,466	277,426
10	Shared Services - Texas Inventory	XS790	14,169,194	14,717,987	14,939,020	15,347,439	15,966,953	16,753,962	14,262,015
11	Transitional Inventory- NM	WS780	271,136	271,052	271,052	281,336	281,336	281,336	229,579
12	Shared Services - New Mexico Inventory	WS790	4,472,144	4,995,836	4,885,853	5,290,840	5,523,678	5,543,591	4,624,688
13	Generation - Generation Inventory	GG790	10,534,678	10,577,392	10,648,589	10,617,128	10,414,954	10,179,295	10,404,756
14	Transitional Inventory - Stores Clearing	SI799	2,065,150	2,195,637	1,963,855	1,920,471	2,240,777	2,341,202	1,935,063
15	Total Materials and Supplies		61,798,974	63,158,607	63,028,682	63,802,550	64,700,271	65,517,426	61,540,322
16	Stores Expense Undistributed (163)								
17	Payroll Corporate Bonus - Undistributed Stores Clearing	AP753	0	14 404	0	0	0	(4,548)	572
18	Generation - Stores Clearing	GG799	0	0	0	0	0	0	29
19	Shared Services - Texas Stores Clearing	XS799	0	0	0	805	0	0	133
20	Total Stores Expense Undistributed		0	14,404	0	805	0	(4,548)	734
21	Total Materials and Supplies and Stores Expense Undistributed		61,798,974	63,173,011	63,028,682	63,803,355	64,700,271	65,512,878	61,541,056

Project numbers represent subaccounts maintained on the books
Amounts may not add or tie to other schedules due to rounding

SCHEDULE E-1 1
PAGE 4 OF 4

Description	Why Obsolete, Damaged, or No Longer Used	Included in Schedule E-1	
		Month / Year	Book Balance

Please see the following workpapers for policies on obsolete inventory:

El Paso Electric Company local generation	WP/E-01.02-1
Palo Verde Nuclear Generating Station	WP/E-01.02-2

EPE has no obsolete, damaged, or no longer used inventory in book balances presented on Schedule E-1 for the Test Year ended December 31, 2020

		Included in Schedule E-1	
Description	Explanation of Change	Month / Year	Book Balance

There have been no substantive changes in the Company's policy of accounting for the book balances for any items included in Schedule E-1 for the Test Year ended December 31, 2020

Please refer to Schedule I-2, Fuel and Purchased Power Procurement Practices, containing El Paso Electric Company's ("EPE") Fuel Policies and Procedures ("Procedures"). Section V.B. of the Procedures outlines EPE's fossil fuel inventory policies. The inventory procedures were in effect during the Test Year.

Please refer to the Schedule E-2.2/WP for studies performed in 2010 and 2016 used to determine El Paso Electric Company's ("EPE") emergency fuel oil inventory level. The studies reviewed current inventory levels needed to meet EPE's local fuel reliability needs.

Similarly, EPE uses its natural gas storage to meet daily and hourly operational and reliability natural gas needs on the interstate and intrastate system. From this, EPE maintains gas storage at a level primarily to meet operational needs and not economics. Natural gas storage was required in order to attain load following services on the intrastate pipeline. That said, EPE may increase its storage amount when prices are low to help reduce its weighted average cost of storage gas

For EPE's inventory fuel oil and natural gas storage amount, please refer to Schedule E-2.3.

OIL INVENTORY

	(a)	(b)
Line No	Description	Newman
1	Inventory (Bbls) (A)	54,824
2	Inventory ($'s) (B)	$ 654,858
3	Inventory (MMbtu) (C)	314,827
4	Total Storage Capacity (Bbls)	107,138
5	Unusable Storage Capacity (Bbls) (D)	450
6	Days To Burn On Full Load (E)	N/A
7	Daily Burn On Full Load (Bbls) (E)	N/A

Notes
(A) Inventory includes fuel oil in fuel lines and tank bottoms
(B) EPE uses a weighted average inventory method to price fuel oil
(C) The conversion factor used from Barrels to MMBtu was from the April 2017 Newman Certificate of Analysis
(D) This is the volume of fuel oil in the fuel lines and tank bottoms
(E) As of the first quarter 2020, EPE no longer possesses the ability to burn fuel oil at the Newman Station. Following the failure of a fuel oil forwarding pump, EPE evaluated the fuel oil system and found it to be cost prohibitive to repair and maintain

Amounts may not add or agree to other schedules due to rounding
EPE witness Prieto confirms the Company uses the weighted average inventory method and amounts reflected in this schedule are derived from the Company's books and records

COAL INVENTORY

Not applicable.

NATURAL GAS INVENTORY

Line No	(a) Description		(b) Gas Storage
1	Inventory (MMbtu)		478,801
2	Cumulative Storage Value ($'s)	$	248,772
3	Inventory (MMbtu Equivalent)		478,801
4	a Total Storage Capacity (MMbtu)		700,000
	b Daily Max Injection Capacity (MMBtu per Day) per Contract		24,250
	c Daily Max Withdrawal Capacity (MMBtu per Day) per Contract		41,840
5	Days To Burn On Full Load		0
6	Days To Burn On Max Withdrawal		11 4
7	Daily Usage On Full Load (MMbtu)		41,840

Notes EPE uses a weighted average inventory method to price natural gas in storage

Amounts may not add or agree to other schedules due to rounding
EPE witness Prieto confirms the Company uses the weighted average inventory method and amounts reflected in this schedule are derived from the Company's books and records

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-2 3 FUEL INVENTORIES
SPONSOR· CYNTHIA S PRIETO / DAVID C HAWKINS / J KYLE OLSON
PREPARER: ANA R. BOISSELIER
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

DIESEL FUEL INVENTORY

Line No	(a) Description	(b) Palo Verde (A)	(c) Montana
1	Inventory (Bbls) (B)	N/A	10,369
2	Inventory ($'s) (C)	$ 148,898	$ 678,551
3	Inventory (MMbtu) (D)	N/A	60,096
4	Total Storage Capacity (Bbls)	N/A	10,713
5	Unusable Storage Capacity (Bbls) (E)	N/A	834
6	Days To Burn On Full Load (F)	N/A	0 8
7	Daily Burn On Full Load (Bbls)	N/A	12,965

Notes·
(A) The diesel fuel represents EPE's 15.8% share of the emergency diesel oil to be used to run the generators that power emergency shutdown at the Palo Verde Nuclear Generating Station The diesel fuel is burned only for testing and is not burned to generate electricity Therefore, the information requested above is not applicable to EPE
(B) Inventory includes diesel fuel in fuel lines and tank bottoms.
(C) EPE uses a weighted average inventory method to price diesel fuel.
(D) The conversion factor used from Barrels to MMBtu was from the January 2019 Montana Certificate of Analysis
(E) This is the volume of diesel fuel in the fuel lines and tank bottoms
(F) EPE's daily burn on full load (100% CF) is for illustrative purposes only, assuming a full 24-hour burn and an average net heat rate This number represents a weighted average based on station capacity Only the usable inventory portion was used to calculate estimated burn days

Amounts may not add or agree to other schedules due to rounding
EPE witness Prieto confirms the Company uses the weighted average inventory method and amounts reflected in this schedule are derived from the Company's books and records

OIL INVENTORY LEVELS

	(a)	(b)	(c)	(d)
Line		----------- Newman (A) (B) -----------		
No.	Month	Barrels	MMBtu	Amount
1	January 2020	55,965	321,379	$ 668,482
2	February	54,295	311,789	648,542
3	March	54,295	311,789	648,542
4	April	54,295	311,789	648,542
5	May	54,295	311,789	648,542
6	June	54,295	311,789	648,542
7	July	54,295	311,789	648,542
8	August	54,295	311,789	648,542
9	September	54,295	311,789	648,542
10	October	54,295	311,789	648,542
11	November	54,295	311,789	648,542
12	December	54,824	314,827	654,858

Notes:

(A) The conversion factor used from Barrels to MMBtu is from the April 2017 Newman Certificate of Analysis.
(B) Includes prior period adjustments.

Amounts may not add or agree to other schedules due to rounding.
EPE witness Prieto confirms the Company uses the weighted average inventory method and amounts reflected in this schedule are derived from the Company's books and records.

COAL INVENTORY LEVELS

Not applicable.

NATURAL GAS INVENTORY LEVELS

	(a)	(b)	(c)
		---Kinder Morgan Keystone and Oneok Texas Gas Storage---	
Line No.	Month	MMBtu (A)	Amount (A) (B)
1	January 2020	466,253	$ 321,150
2	February	264,080	189,235
3	March	199,914	135,562
4	April	365,242	87,948
5	May	326,579	90,349
6	June	306,394	113,712
7	July	245,614	122,617
8	August	286,274	163,391
9	September	371,303	291,046
10	October	497,026	223,641
11	November	488,268	230,306
12	December	478,801	248,772

Notes

(A) Includes prior period adjustments
(B) EPE uses a weighted average inventory method to price natural gas in storage

Amounts may not add or agree to other schedules due to rounding
EPE witness Prieto confirms the Company uses the weighted average inventory method and amounts reflected in this schedule are derived from the Company's books and records

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-2.4: FOSSIL FUEL INVENTORY LEVELS
SPONSOR: CYNTHIA S. PRIETO / DAVID C. HAWKINS / J KYLE OLSON
PREPARER: ANA R. BOISSELIER
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

DIESEL FUEL INVENTORY LEVELS

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
		Palo Verde (A)			Montana (B) (C)		
Line No.	Month	Barrels	MMBtu	Amount	Barrels	MMBtu	Amount
1	January 2020	N/A	N/A	$ 193,396	10,369	60,096	$ 678,593
2	February	N/A	N/A	190,729	10,369	60,096	678,593
3	March	N/A	N/A	186,382	10,369	60,096	678,593
4	April	N/A	N/A	179,774	10,369	60,096	678,593
5	May	N/A	N/A	175,755	10,369	60,096	678,593
6	June	N/A	N/A	172,511	10,369	60,096	678,593
7	July	N/A	N/A	168,146	10,369	60,096	678,593
8	August	N/A	N/A	164,734	10,369	60,096	678,593
9	September	N/A	N/A	161,695	10,369	60,096	678,593
10	October	N/A	N/A	158,082	10,369	60,096	678,593
11	November	N/A	N/A	152,820	10,369	60,096	678,593
12	December	N/A	N/A	148,898	10,369	60,096	678,551

Notes: (A) The diesel fuel represents EPE's 15.8% share of the emergency diesel oil to be used to run the generators that power emergency shutdown at the Palo Verde Nuclear Generating Station. The diesel fuel is burned only for testing and is not burned to generate electricity. Therefore, the information requested above is not applicable to EPE.
(B) The conversion factor used from Barrels to MMBtu was from the January 2019 Montana Certificate of Analysis.
(C) Includes prior period adjustments.

Amounts may not add or agree to other schedules due to rounding.
EPE witness Prieto confirms the Company uses the weighted average inventory method and amounts reflected in this schedule are derived from the Company's books and records.

FUEL OIL

The inventory cost per barrel of EPE's fuel oil burned is determined by taking a weighted inventory amount based on barrels.

The inventory Btu content of fuel oil burned is based on periodic tests of samples by independent laboratories.

NATURAL GAS

The natural gas storage price is calculated using a weighted average of natural gas purchased going into storage. See Schedule E-2.4.

DIESEL FUEL

The diesel fuel represents EPE's 15.8% share of the emergency diesel oil to be used to run the generators that power emergency shutdown at the Palo Verde Nuclear Plant. The diesel fuel is burned only for testing and is not burned to generate electricity. Therefore, the information requested is not applicable to EPE.

COAL

EPE sold its portion of the Four Corners plant in July 2016, and as such does not currently own any coal assets.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-3.1 - FUEL OIL BURNS
SPONSOR CYNTHIA S PRIETO / J KYLE OLSON
PREPARER: ANA R. BOISSELIER
FOR THE TEST YEAR ENDED DECEMBER 31, 2020 AND THE PREVIOUS FIVE CALENDAR YEARS

		FUEL OIL BURNS AND REASON NEWMAN STATION (1) (2) (3)											
Line		CURTAILMENT			TESTING			INVENTORY REDUCTION			IGNITION / STARTUP		
No	Month	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$
	TEST YEAR AND PREVIOUS 5 CALENDAR YEARS												
1	JAN 2015	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
2	FEB	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
3	MAR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
4	APR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
5	MAY	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
6	JUN	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
7	JUL	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
8	AUG	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
9	SEP	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
10	OCT	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
11	NOV	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
12	DEC	0.0	0	0	225.0	1,300	2,788	0.0	0	0	0.0	0	0
13	JAN 2016	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
14	FEB	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
15	MAR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
16	APR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
17	MAY	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
18	JUN	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
19	JUL	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
20	AUG	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
21	SEP	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
22	OCT	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
23	NOV	0.0	0	0	1,597.3	9,227	19,711	0.0	0	0	0.0	0	0
24	DEC	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
25	JAN 2017	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
26	FEB	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
27	MAR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
28	APR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
29	MAY	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
30	JUN	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
31	JUL	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
32	AUG	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
33	SEP	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
34	OCT	0.0	0	0	643.0	3,692	7,677	0.0	0	0	0.0	0	0
35	NOV	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
36	DEC	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
37	JAN 2018	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
38	FEB	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
39	MAR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
40	APR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
41	MAY	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
42	JUN	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
43	JUL	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
44	AUG	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
45	SEP	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
46	OCT	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
47	NOV	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
48	DEC	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0

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

(1) The conversion factor used for Barrels to MMBtu is from the June 2014 and April 2017 Newman Certificate of Analysis.

(2) Includes prior period adjustments

(3) Includes evaporation and temperature fluctuations

Information co-sponsored by Witness Cynthia S Prieto is fuel $ amounts

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-3.1 - FUEL OIL BURNS
SPONSOR: CYNTHIA S. PRIETO / J KYLE OLSON
PREPARER: ANA R. BOISSELIER
FOR THE TEST YEAR ENDED DECEMBER 31, 2020 AND THE PREVIOUS FIVE CALENDAR YEARS

		FUEL OIL BURNS AND REASON NEWMAN STATION (1) (2) (3)											
		CURTAILMENT			TESTING			INVENTORY REDUCTION			IGNITION / STARTUP		
Line No	Month	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$
	TEST YEAR AND PREVIOUS 5 CALENDAR YEARS												
49	JAN 2019	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
50	FEB	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
51	MAR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
52	APR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
53	MAY	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
54	JUN	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
55	JUL	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
56	AUG	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
57	SEP	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
58	OCT	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
59	NOV	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
60	DEC	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
61	JAN 2020	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
62	FEB	0.0	0	0	1,670.0	9,590	19,940	0.0	0	0	0.0	0	0
63	MAR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
64	APR	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
65	MAY	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
66	JUN	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
67	JUL	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
68	AUG	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
69	SEP	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
70	OCT	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
71	NOV	0.0	0	0	0.0	0	0	0.0	0	0	0.0	0	0
72	DEC	0.0	0	0	(529.0)	(3,038)	(6,316)	0.0	0	0	0.0	0	0
73	TOTAL	0.0	0	0	3,606.3	20,771	43,800	0.0	0	0	0.0	0	0

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

(1) The conversion factor used for Barrels to MMBtu is from the June 2014 and April 2017 Newman Certificate of Analysis.
(2) Includes prior period adjustments
(3) Includes evaporation and temperature fluctuations
Information co-sponsored by Witness Cynthia S Prieto is fuel $ amounts.

		FUEL OIL BURNS AND REASON MONTANA STATION (1) (2) (3) (4)											
		CURTAILMENT			TESTING			INVENTORY REDUCTION			IGNITION / STARTUP		
Line No	Month	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$
	TEST YEAR AND PREVIOUS 5 CALENDAR YEARS												
1	JAN 2015	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
2	FEB	0.0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
3	MAR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
4	APR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
5	MAY	0 0	0	0	0 0	0	0	0 0	0	0	0.0	0	0
6	JUN	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
7	JUL	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
8	AUG	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
9	SEP	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
10	OCT	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
11	NOV	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
12	DEC	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
13	JAN 2016	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
14	FEB	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
15	MAR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
16	APR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
17	MAY	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
18	JUN	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
19	JUL	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
20	AUG	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
21	SEP	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
22	OCT	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
23	NOV	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
24	DEC	0 0	0	0	147 5	851	9,694	0 0	0	0	0 0	0	0
25	JAN 2017	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
26	FEB	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
27	MAR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
28	APR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
29	MAY	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
30	JUN	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
31	JUL	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
32	AUG	0 0	0	0	0 0	0	0	0 0	0	0	0.0	0	0
33	SEP	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
34	OCT	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
35	NOV	0.0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
36	DEC	0 0	0	0	147 5	851	9,695	0 0	0	0	0 0	0	0
37	JAN 2018	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
38	FEB	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
39	MAR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
40	APR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
41	MAY	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
42	JUN	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
43	JUL	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
44	AUG	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
45	SEP	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
46	OCT	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
47	NOV	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
48	DEC	0 0	0	0	(45 0)	(261)	0	0 0	0	0	0 0	0	0

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

(1) Montana Power Station Units 3 and 4 began commercial operation in May and September 2016
(2) The conversion factor used for Barrels to MMBtu is from the December 2016 and January 2019 Newman Certificate of Analysis
(3) Includes prior period adjustments
(4) Includes evaporation and temperature fluctuations
Information co-sponsored by Witness Cynthia S Prieto is fuel $ amounts

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-3 1 - FUEL OIL BURNS
SPONSOR CYNTHIA S PRIETO / J KYLE OLSON
PREPARER ANA R BOISSELIER
FOR THE TEST YEAR ENDED DECEMBER 31, 2020 AND THE PREVIOUS FIVE CALENDAR YEARS

		FUEL OIL BURNS AND REASON MONTANA STATION (1) (2) (3) (4)											
Line		CURTAILMENT			TESTING			INVENTORY REDUCTION			IGNITION / STARTUP		
No	Month	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$	BBL	MMBtu	$
	TEST YEAR AND PREVIOUS 5 CALENDAR YEARS												
49	JAN 2019	0.0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
50	FEB	0 0	0	0	0.0	0	0	0 0	0	0	0 0	0	0
51	MAR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
52	APR	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
53	MAY	0.0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
54	JUN	0 0	0	0	0 0	0	0	0.0	0	0	0 0	0	0
55	JUL	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
56	AUG	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
57	SEP	0 0	0	0	0.0	0	0	0 0	0	0	0 0	0	0
58	OCT	0 0	0	0	0 0	0	0	0.0	0	0	0 0	0	0
59	NOV	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
60	DEC	0 0	0	0	146 0	846	9,555	0 0	0	0	0 0	0	0
61	JAN 2020	0.0	0	0	0 0	0	0	0.0	0	0	0 0	0	0
62	FEB	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
63	MAR	0 0	0	0	0 0	0	0	0.0	0	0	0 0	0	0
64	APR	0 0	0	0	0.0	0	0	0 0	0	0	0 0	0	0
65	MAY	0 0	0	0	0 0	0	0	0.0	0	0	0 0	0	0
66	JUN	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
67	JUL	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
68	AUG	0.0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
69	SEP	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
70	OCT	0 0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
71	NOV	0.0	0	0	0 0	0	0	0 0	0	0	0 0	0	0
72	DEC	0.0	0	0	0.0	0	42	0 0	0	0	0 0	0	0
73	TOTAL	0 0	0	0	396.0	2,287	28,986	0 0	0	0	0 0	0	0

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

(1) Montana Power Station Units 3 and 4 began commercial operation in May and September 2016
(2) The conversion factor used for Barrels to MMBtu is from the December 2016 and January 2019 Newman Certificate of Analysis
(3) Includes prior period adjustments
(4) Includes evaporation and temperature fluctuations
Information co-sponsored by Witness Cynthia S Prieto is fuel $ amounts

El Paso Electric Company ("EPE") experienced the following natural gas supply disruption during the test year and the previous five years (A):

January 2015 Natural Gas Disruption	
1. Date	January 22, 2015
2. Duration	1/22/2015 - 1/23/2015
3. Units affected	Rio Grande Units 6, 7, and 9
4. Curtailing natural gas company	El Paso Natural Gas Company LLC (Kinder Morgan)
5. Reason for the curtailment	El Paso Natural Gas Company LLC (Kinder Morgan) discovered a leak on its line No 2058.
6. Company response to the curtailment	El Paso Natural Gas Company LLC (Kinder Morgan) determined the incident as an event of Force Majeure since no adequate pressure from El Paso Natural Gas Company (LLC) could accommodate Rio Grande Power Plant deliveries. During this time, Unit 8 was in a planned outage and Units 6, 7, and 9 were kept offline.

(A) ONEOK SCADA logs only go back for 36 months. There was nothing material to report.

El Paso Electric Company ("EPE") experienced no coal supply disruptions during the test year and the previous five years

EPE does not utilize lignite.

EPE sold its portion of Four Corners in July 2016.

EL PASO ELECTRIC COMPANY
CASH WORKING CAPITAL REQUIREMENT - LEAD-LAG STUDY
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No	Description	Total Company Revenue Requirement	Average Daily Amount	Revenue Lag Days	Expense Lead Days	Net (Lead)/Lag	Working Capital Requirement	Work Paper Reference
	(A)	(B)	(C)=(B)/365	(D)	(E)	(F)=(D)-(E)	(G)=(C)x(F)	(H)
1	**Energy Costs:**							
2	Nuclear	$ 41,258,546	$ 113,037	44.4	71.5	(27.1)	$ (3,063,306)	B-1
3	Gas	76,241,203	208,880	44.4	40.1	4.3	898,184	B-2
4	Purchased Power	82,407,848	225,775	44.4	38.4	6.0	1,354,650	B-3, B-4, B-5
5								
6	**Operation & Maintenance Expenses:**							
7	Wages, Salaries and Benefits	84,667,645	231,966	44.4	25.9	18.5	4,291,374	C
8	Palo Verde O&M*	80,387,373	220,239	44.4	(1.0)	45.4	10,001,216	C-3
9	Other O&M*	115,510,304	316,467	44.4	48.6	(4.2)	(1,344,110)	C-4
10								
11	**Taxes Other Than Income Taxes:**							
12	Payroll Taxes	5,121,885	14,033	44.4	8.8	35.6	499,559	C
13	Payroll Taxes - Palo Verde	3,034,559	8,314	44.4	(1.0)	45.4	377,538	C-3
14	New Mexico							
15	Compensating Tax	31,195	85	44.4	44.7	(0.3)	(26)	G-1
16	Public Regulation Commission	909,583	2,492	44.4	270.0	(225.6)	(562,197)	D-1
17	Property	4,022,276	11,020	44.4	230.2	(185.8)	(2,047,504)	D-2
18	Texas							
19	Gross Receipts	10,705,684	29,331	44.4	77.5	(33.1)	(970,844)	D-3
20	Franchise Fees	26,739,003	73,258	44.4	96.8	(52.4)	(3,838,695)	D-4
21	Public Utility Commission Fee	1,057,293	2,897	44.4	239.5	(195.1)	(565,145)	D-5
22	Property	18,239,406	49,971	44.4	212.9	(168.5)	(8,420,816)	D-6
23	Arizona							
24	Property	6,843,321	18,749	44.4	214.7	(170.3)	(3,192,925)	D-7
25								
26	**Income Taxes:**							
27	Federal Current	25,284,127	69,272	44.4	16.7	27.7	1,918,823	E-1
28	State Current (Arizona)	(430,383)	(1,179)	44.4	16.7	27.7	(32,662)	E-2
29	State Current (New Mexico)	1,533,025	4,200	44.4	16.7	27.7	116,342	E-3
30	State Gross Margin Tax	2,145,439	5,878	44.4	(47.5)	91.9	540,180	E-4
31								
32	**Interest on Customer Deposits**	82,820	227	44.4	182.5	(138.1)	(31,335)	F
33								
34	**Cash Working Capital Requirement From Revenue Requirements**						(4,071,699)	
35								
36	**Other**							
37	New Mexico Gross Receipts	10,947,161	29,992	44.4	44.7	(0.3)	(8,998)	G-1
38	New Mexico Franchise Fees	93,194	255	44.4	(26.9)	71.3	18,205	G-2
39	Texas Sales and Use Tax	106,666	292	44.4	40.4	4.0	1,169	G-3
40	Petty Cash Funds						43,898	H
41	Reconciling adjustment**						113,652	
42								
43	**Total Company Working Capital**						$ (3,903,773)	
44								

45 *Includes adjustment for pre-payments and materials and supplies charged to O&M of $9,072,712 (Palo Verde) and $23,819,811 (Other O&M) (source Schedule E-5)
46 ** Adjustment to reconcile the lead-lag study to Company's revenue requirement calculation, including revenue gross-up factors

SCHEDULE E-4
Exhibit DSD-2
Page 1 of 1

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE E-5: PREPAYMENTS, MATERIALS AND SUPPLIES (CHARGED TO O&M)
SPONSOR: CYNTHIA S. PRIETO
PREPARER. ALEJANDRA GUEVARA
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No.	(a) Month	(b) Per Book
	Prepayments	
1	January	$ 1,919,273
2	February	1,827,870
3	March	1,910,041
4	April	2,007,510
5	May	2,005,109
6	June	2,042,893
7	July	1,921,404
8	August	2,069,368
9	September	2,261,251
10	October	2,082,150
11	November	2,140,405
12	December	1,632,537
13	Total	$ 23,819,811
	Materials & Supplies	
14	January	$ 1,119,294
15	February	1,158,778
16	March	885,478
17	April	1,425,622
18	May	744,000
19	June	1,155,943
20	July	1,044,290
21	August	1,097,929
22	September	713,761
23	October	1,566,743
24	November	1,072,172
25	December	1,319,321
26	Total	$ 13,303,331

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

The following is El Paso Electric Company's Policy for determining when a customer's retail deposit becomes inactive:

The Company does not retain customer retail deposits on inactive accounts. The deposit amount is returned to customers when the account is final billed.

Total Customer Deposits at December 31, 2020

	Texas		Other States	
	Active	Inactive	Active	Inactive
Amount	$5,572,861	$0	$1,399,918	$0

Note: Customer Deposits listed above applies to retail customers only.

General Company Description

El Paso Electric Company (the "Company") is a public utility engaged in the generation, transmission, and distribution of electricity in an area of approximately 10,000 square miles in west Texas and southern New Mexico, and is wholly owned by IIF US Holding 2 LP ("IIF US 2")[1]. The Company also serves one full requirements wholesale customer in Texas. The Company owns or has significant ownership interests in several electrical generating facilities providing it with a net dependable generating capability of approximately 2,086 megawatts ("MW") as of December 31, 2020. For the year ended December 31, 2020, the Company's energy sources consisted of approximately 48% nuclear fuel, 46% natural gas, 2% purchased power, and 3% generated by Company-owned solar photovoltaic panels and wind turbines. The Company continues to expand its portfolio of renewable energy sources, particularly solar photovoltaic generation. As of December 31, 2020, the Company has power purchase agreements for 107 MW from solar photovoltaic generation facilities.

The Company serves approximately 437,000 residential, commercial, industrial, public authority, and wholesale customers. The Company distributes electricity to retail customers principally in El Paso, Texas, and Las Cruces, New Mexico. In addition, the Company's wholesale sales include sales for resale to other electric utilities and power marketers. Principal industrial, public authority, and other large retail customers of the Company include United States military installations, including Fort Bliss in Texas and White Sands Missile Range and Holloman Air Force Base in New Mexico, an oil refinery, several medical centers, two large universities, and a steel production facility.

The rates and services of the Company are regulated by nine incorporated municipalities in Texas, the Public Utility Commission of Texas ("PUCT"), the New Mexico Public Regulation Commission ("NMPRC"), and the Federal Energy Regulatory Commission ("FERC"). Municipal orders, ordinances, and other agreements regarding rates and services adopted by Texas municipalities are subject to review and approval by the PUCT. The FERC has jurisdiction over the Company's wholesale (sales for resale) transactions, transmission service, and compliance with federally mandated reliability standards. The decisions of the PUCT, NMPRC, and the FERC are subject to judicial review.

Attached is a list of IIF US 2 subsidiary companies / EPE affiliates. The affiliate list provides the name, principle business purpose, date of establishment, and indicates whether the affiliate entered into a transaction with EPE during the test year. JP Morgan Chase or entities directly or indirectly owned by JP Morgan Chase are included to the extent they entered into a transaction with EPE during the test year.

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[1] EPE was acquired by IIF US 2 on July 29, 2020, through an Agreement and Plan of Merger that was entered into on June 1, 2019, The merger was approved by EPE's various regulators, including the PUCT on January 28, 2020, by its order in Docket No. 49849, *Joint Report and Application of El Paso Electric Company, Sun Jupiter Holdings LLC, and IIF US Holding 2 LP for Regulatory Approvals under PURA §§ 14.101, 39.262, and 39.915.*

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE F: DESCRIPTION OF COMPANY
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No.	Company	Date Purchased or Established	Purpose	Transaction with EPE	Notes
1	Bishop Infrastructure I, LLC	2/1/2013	BWC Terminals (Bulk Liquid Storage)		
2	Bishop Infrastructure II, LLC	12/14/2012	BWC Terminals (Bulk Liquid Storage)		
3	Blackwater Portfolio Holdings LLC	6/13/2018	BWC Terminals (Bulk Liquid Storage)		
4	Buffalo Parent LLC	10/30/2019	BWC Terminals (Bulk Liquid Storage)		
5	BWC 15627 Jacintoport LLC	5/31/2016	BWC Terminals (Bulk Liquid Storage)		
6	BWC 15909 Peninsula LLC	8/26/2020	BWC Terminals (Bulk Liquid Storage)		
7	BWC 15915 Peninsula LLC	5/31/2016	BWC Terminals (Bulk Liquid Storage)		
8	BWC Canada Inc.	11/1/2009	BWC Terminals (Bulk Liquid Storage)		
9	BWC Georgia LLC	2/26/2010	BWC Terminals (Bulk Liquid Storage)		
10	BWC Harvey LLC	6/5/2013	BWC Terminals (Bulk Liquid Storage)		
11	BWC Jacintoport Terminal LLC	10/7/2016	BWC Terminals (Bulk Liquid Storage)		
12	BWC New Orleans LLC	9/9/2008	BWC Terminals (Bulk Liquid Storage)		
13	BWC Pipeline LLC	5/13/2016	BWC Terminals (Bulk Liquid Storage)		
14	BWC Real Estate Holdings LLC	10/7/2016	BWC Terminals (Bulk Liquid Storage)		
15	BWC Terminal Holdings LLC	2/1/2013	BWC Terminals (Bulk Liquid Storage)		
16	BWC Terminals Inc.	3/23/2004	BWC Terminals (Bulk Liquid Storage)		
17	BWC Terminals LLC	11/20/2008	BWC Terminals (Bulk Liquid Storage)		
18	BWC Texas City Terminal Inc.	12/16/1992	BWC Terminals (Bulk Liquid Storage)		
19	BWC Texas Terminals LLC	12/14/2020	BWC Terminals (Bulk Liquid Storage)		
20	Contanda Greens Bayou Terminal LLC	3/15/2017	BWC Terminals (Bulk Liquid Storage)		
21	Contanda Pipeline LLC	7/10/2017	BWC Terminals (Bulk Liquid Storage)		
22	Contanda Steel LLC	3/3/2016	BWC Terminals (Bulk Liquid Storage)		
23	Westway Holdings International, LLC	5/8/2009	BWC Terminals (Bulk Liquid Storage)		
24	Westway Holdings Netherlands B.V.	3/19/2009	BWC Terminals (Bulk Liquid Storage)		
25	Westway International Holdings, Inc.	3/3/2009	BWC Terminals (Bulk Liquid Storage)		
26	Westway Jacintoport LLC	4/8/2016	BWC Terminals (Bulk Liquid Storage)		
27	Westway Netherlands Cooperatief U.A.	4/17/2009	BWC Terminals (Bulk Liquid Storage)		
28	El Paso Electric Company	2/9/1996	El Paso Electric (Regulated Electric Utility)		
29	Alamo Solar, LLC	1/10/2011	Novatus Energy (Independent Power Producer)		
30	Azalea Solar, LLC	12/16/2011	Novatus Energy (Independent Power Producer)		
31	Blue Sky West Holdings, LLC	12/03/2014	Novatus Energy (Independent Power Producer)		
32	Blue Sky West Portfolio, LLC	06/08/2015	Novatus Energy (Independent Power Producer)		
33	Blue Sky West Renewables, LLC	06/09/2015	Novatus Energy (Independent Power Producer)		
34	Blue Sky West, LLC	10/10/2008	Novatus Energy (Independent Power Producer)		
35	Catalina Solar 2, LLC	12/9/2011	Novatus Energy (Independent Power Producer)		
36	Catalina Solar Interconnection Manager, LLC	12/13/2011	Novatus Energy (Independent Power Producer)		
37	CID Solar, LLC	8/30/2012	Novatus Energy (Independent Power Producer)		
38	Coastal Class A Holdings, LLC	11/29/2018	Novatus Energy (Independent Power Producer)		
39	Coastal States Wind Holdings, LLC	5/15/2008	Novatus Energy (Independent Power Producer)		
40	Comanche Solar Holdings, LLC	03/20/2015	Novatus Energy (Independent Power Producer)		
41	Comanche Solar PV LLC	10/08/2013	Novatus Energy (Independent Power Producer)		
42	Corridor Energy Holdings, LLC	10/3/2014	Novatus Energy (Independent Power Producer)		
43	Corridor Energy, LLC	10/3/2014	Novatus Energy (Independent Power Producer)		
44	Corridor Palouse Portfolio, LLC	12/20/2011	Novatus Energy (Independent Power Producer)		
45	Corridor Route 66 Portfolio, LLC	10/29/2013	Novatus Energy (Independent Power Producer)		
46	Corridor Texas Holdings, LLC	08/08/2013	Novatus Energy (Independent Power Producer)		
47	Cottonwood Solar, LLC	7/6/2011	Novatus Energy (Independent Power Producer)		

SCHEDULE F
PAGE 2 OF 6

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE F: DESCRIPTION OF COMPANY
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No.	Company	Date Purchased or Established	Purpose	Transaction with EPE	Notes
48	Dominion Solar Construction and Maintenance, LLC	6/6/2013	Novatus Energy (Independent Power Producer)		
49	Dominion Solar Gen Tie, LLC	2/4/2014	Novatus Energy (Independent Power Producer)		
50	Dominion Solar Holdings I, LLC	4/30/2015	Novatus Energy (Independent Power Producer)		
51	Dominion Solar Holdings II, LLC	5/21/2015	Novatus Energy (Independent Power Producer)		
52	Dominion Solar Holdings III, LLC	4/8/2015	Novatus Energy (Independent Power Producer)		
53	DSP Acquisition Holdings, LLC	08/27/2015	Novatus Energy (Independent Power Producer)		
54	DSP Acquisition Portfolio, LLC	10/20/2015	Novatus Energy (Independent Power Producer)		
55	Evergreen Wind Power II, LLC	09/02/2003	Novatus Energy (Independent Power Producer)		
56	Hancock Renewables, LLC	10/22/2015	Novatus Energy (Independent Power Producer)		
57	Hancock Wind Holdings, LLC	12/03/2014	Novatus Energy (Independent Power Producer)		
58	Hancock Wind Portfolio, LLC	10/22/2015	Novatus Energy (Independent Power Producer)		
59	Hancock Wind, LLC	04/27/2011	Novatus Energy (Independent Power Producer)		
60	Imperial Valley Solar Company (IVSC) 2, LLC	12/7/2011	Novatus Energy (Independent Power Producer)		
61	Indy Solar Development, LLC	6/19/2013	Novatus Energy (Independent Power Producer)		
62	Indy Solar I, LLC	10/12/2012	Novatus Energy (Independent Power Producer)		
63	Indy Solar II, LLC	10/12/2012	Novatus Energy (Independent Power Producer)		
64	Indy Solar III, LLC	10/12/2012	Novatus Energy (Independent Power Producer)		
65	Maine GenLead, LLC	07/08/2009	Novatus Energy (Independent Power Producer)		
66	Maricopa West Solar PV, LLC	3/20/2012	Novatus Energy (Independent Power Producer)		
67	Mulberry Farm, LLC	4/13/2012	Novatus Energy (Independent Power Producer)		
68	Novatus Coastal Holdings, LLC	11/14/2008	Novatus Energy (Independent Power Producer)		
69	Novatus Comanche Holdings LLC	05/16/2016	Novatus Energy (Independent Power Producer)		
70	Novatus Comanche LLC	05/16/2016	Novatus Energy (Independent Power Producer)		
71	Novatus Energy Management, LLC	09/13/2018	Novatus Energy (Independent Power Producer)		
72	Novatus Energy, LLC	10/23/2015	Novatus Energy (Independent Power Producer)		
73	Novatus Management, LLC	10/23/2015	Novatus Energy (Independent Power Producer)		
74	Novatus Portfolio, LLC	04/05/2017	Novatus Energy (Independent Power Producer)		
75	Novatus Project Holdings I, LLC	03/07/2016	Novatus Energy (Independent Power Producer)		
76	Novatus RS II Holdings, LLC	03/14/2019	Novatus Energy (Independent Power Producer)		
77	Novatus South Plains Portfolio II, LLC	11/26/2014	Novatus Energy (Independent Power Producer)		
78	Novatus Texas Holdings, LLC	11/06/2014	Novatus Energy (Independent Power Producer)		
79	Novatus Utility Partner I, LLC	10/21/2015	Novatus Energy (Independent Power Producer)		
80	Novatus WF Holdings, LLC	03/14/2019	Novatus Energy (Independent Power Producer)		
81	Oakfield Wind Holdings, LLC	02/28/2014	Novatus Energy (Independent Power Producer)		
82	Oakfield Wind, LLC	03/10/2014	Novatus Energy (Independent Power Producer)		
83	Palouse Wind Holdings, LLC	05/02/2011	Novatus Energy (Independent Power Producer)		
84	Palouse Wind, LLC	07/30/2007	Novatus Energy (Independent Power Producer)		
85	Pavant Solar, LLC	1/14/2012	Novatus Energy (Independent Power Producer)		
86	RE Adams East, LLC	5/19/2010	Novatus Energy (Independent Power Producer)		
87	RE Camelot, LLC	1/6/2014	Novatus Energy (Independent Power Producer)		
88	RE Columbia Two, LLC	4/30/2008	Novatus Energy (Independent Power Producer)		
89	RE Columbia, LLC	5/14/2009	Novatus Energy (Independent Power Producer)		
90	RE Kansas, LLC	5/19/2010	Novatus Energy (Independent Power Producer)		
91	RE Kent South, LLC	5/19/2010	Novatus Energy (Independent Power Producer)		
92	RE Old River One, LLC	8/13/2009	Novatus Energy (Independent Power Producer)		
93	Richland Solar Center, LLC	10/10/2013	Novatus Energy (Independent Power Producer)		
94	Route 66 Wind Power, LLC	03/28/2012	Novatus Energy (Independent Power Producer)		

SCHEDULE F
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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE F: DESCRIPTION OF COMPANY
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No.	Company	Date Purchased or Established	Purpose	Transaction with EPE	Notes
95	Selmer Farm, LLC	4/9/2012	Novatus Energy (Independent Power Producer)		
96	Sheldon Energy, LLC	5/10/2005	Novatus Energy (Independent Power Producer)		
97	Somers Solar Center, LLC	2/2/2012	Novatus Energy (Independent Power Producer)		
98	South Plains Wind Energy II, LLC	12/19/2013	Novatus Energy (Independent Power Producer)		
99	Sunflower Renewable Holdings 2, LLC	03/21/2016	Novatus Energy (Independent Power Producer)		
100	Sunflower Renewables, LLC	03/21/2016	Novatus Energy (Independent Power Producer)		
101	Sunflower Wind Holdings, LLC	03/21/2016	Novatus Energy (Independent Power Producer)		
102	Sunflower Wind Project, LLC	09/15/2009	Novatus Energy (Independent Power Producer)		
103	TA Acacia, LLC	12/12/2014	Novatus Energy (Independent Power Producer)		
104	Terra Nova Renewable Partners LLC	10/23/2015	Novatus Energy (Independent Power Producer)		
105	Turkey Track Wind Energy, LLC	7/20/2006	Novatus Energy (Independent Power Producer)		
106	Willow Creek Energy, LLC	10/23/2006	Novatus Energy (Independent Power Producer)		
107	1710 Woodcreek Farms, Inc.	2/19/2009	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
108	Alabama Utility Systems, Inc.	9/12/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
109	CUC Holding Company, Inc.	12/6/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
110	Florida Utility Systems, Inc.	5/12/2020	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
111	Kiawah Island Utility, Inc.	2/11/1976	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
112	Metro Water Systems, Inc.	6/2/1999	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
113	Midway Water Utilities, Inc.	5/11/1989	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
114	Monarch Utilities I L.P.	12/10/2001	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
115	Monarch Utilities, Inc.	4/21/1995	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
116	New Mexico Utilities, Inc.	1/21/1969	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
117	Ni America Operating, Inc.	12/11/2006	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
118	Ni America Texas, LLC	11/16/2007	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
119	Ni SC Environmental Services, Inc.	8/23/2010	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
120	Ni South Carolina Utilities, Inc.	10/6/2008	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
121	Ni South Carolina, Inc.	1/11/2008	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
122	Northwest Utility Systems, Inc.	10/28/2016	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
123	Oregon Water Utilities Cline Butte, Inc.	5/9/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
124	Oregon Water Utilities Mountain Lakes, Inc.	5/9/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
125	Oregon Water Utilities, Inc.	5/2/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
126	Palmetto Utilities, Inc.	2/27/1969	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
127	Palmetto Wastewater Reclamation, Inc.	8/23/2010	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
128	Shelby Ridge Utility Systems LLC	9/21/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
129	South Carolina Utility Systems, Inc.	6/10/2014	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
130	South Carolina Water U li es CUC, Inc.	12/6/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
131	South Carolina Water U li es, Inc.	12/7/2017	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
132	Southeast Utility Systems, Inc.	3/4/2016	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
133	SouthWest Water Company	2/2/1988	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
134	Suburban Water Systems	4/18/1907	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
135	SW Merger Acquisition Corp.	3/1/2010	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
136	SWWC Services, Inc.	5/31/2007	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
137	SWWC Utilities, Inc.	5/31/2007	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
138	Texas Water Services Group, LLC	12/10/2001	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
139	TWC Utility Company, LLC	10/13/1997	Southwest Water Company (Regulated/Unregulated Water and Wastewater Utility)		
140	Bazos CIV GP LLC	4/19/2018	Special Purpose Entity (Fund Entity)		
141	Bazos CIV LP	4/19/2018	Special Purpose Entity (Fund Entity)		

SCHEDULE F
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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE F: DESCRIPTION OF COMPANY
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No.	Company	Date Purchased or Established	Purpose	Transaction with EPE	Notes
142	IIF Blackwater Holdings GP, LLC	12/20/2018	Special Purpose Entity (Fund Entity)		
143	IIF Blackwater Holdings LP	12/20/2018	Special Purpose Entity (Fund Entity)		
144	IIF CNG Investment LLC	6/28/2007	Special Purpose Entity (Fund Entity)		
145	IIF Novatus Fund GP, LLC	11/13/2018	Special Purpose Entity (Fund Entity)		
146	IIF Novatus Fund Ultimate Holdings, LP	11/13/2018	Special Purpose Entity (Fund Entity)		
147	IIF Subway Investment LP	3/1/2010	Special Purpose Entity (Fund Entity)		
148	IIF Sun Jupiter Holdings LLC	5/16/2019	Special Purpose Entity (Fund Entity)		
149	IIF Sun Jupiter Ultimate Holdings LP	8/2/2019	Special Purpose Entity (Fund Entity)		
150	IIF Water Manager, LLC	3/1/2010	Special Purpose Entity (Fund Entity)		
151	JPLP Novatus Holdings LP	11/13/2018	Special Purpose Entity (Fund Entity)		
152	Novatus Fund Holdings, LLC	11/13/2018	Special Purpose Entity (Fund Entity)		
153	Novatus Intermediate Holdings, LLC	7/6/2020	Special Purpose Entity (Fund Entity)		
154	Sun Jupiter Holdings LLC	5/16/2019	Special Purpose Entity (Fund Entity)	X	(A)
155	Sun Jupiter Parent LLC	8/5/2019	Special Purpose Entity (Fund Entity)	X	(A)
156	Sun Jupiter Topco LLC	8/5/2019	Special Purpose Entity (Fund Entity)	X	(A)
157	A. O. G. Corporation	11/30/1979	Summit Utilities (Regulated Gas Utility)		
158	Arkansas Oklahoma Gas Corporation	12/18/1944	Summit Utilities (Regulated Gas Utility)		
159	Colorado Natural Gas, Inc.	5/2/1997	Summit Utilities (Regulated Gas Utility)		
160	Peaks Renewables, Inc.	1/23/2020	Summit Utilities (Regulated Gas Utility)		
161	Summit LDC Holdings, LLC	4/1/2019	Summit Utilities (Regulated Gas Utility)		
162	Summit Natural Gas of Maine, Inc.	12/16/2011	Summit Utilities (Regulated Gas Utility)		
163	Summit Natural Gas of Missouri, Inc.	10/13/2004	Summit Utilities (Regulated Gas Utility)		
164	Summit Utilities, Inc.	11/20/2003	Summit Utilities (Regulated Gas Utility)		
165	Wolf Creek Energy, LLC	3/11/1999	Summit Utilities (Regulated Gas Utility)		
166	AL Mesquite Holdings, LLC	3/13/2015	Southwest Generation (Independent Power Producer)		
167	Fountain Valley Power, LLC	6/21/2000	Southwest Generation (Independent Power Producer)		
168	Goal Line, L.P.	8/27/1993	Southwest Generation (Independent Power Producer)		
169	IIF Pio Pico Investment LLC	12/1/2016	Southwest Generation (Independent Power Producer)		
170	KES Kingsburg, L.P.	5/3/1989	Southwest Generation (Independent Power Producer)		
171	Mankato Energy Center II, LLC	4/7/2015	Southwest Generation (Independent Power Producer)		
172	Mankato Energy Center, LLC	1/5/2004	Southwest Generation (Independent Power Producer)		
173	MEC Holdings, LLC	10/2/2019	Southwest Generation (Independent Power Producer)		
174	Mesquite Power Holdings, LLC	10/16/2014	Southwest Generation (Independent Power Producer)		
175	Mesquite Power Operations, LLC	8/24/2012	Southwest Generation (Independent Power Producer)		
176	Mesquite Power, LLC	12/7/1999	Southwest Generation (Independent Power Producer)	X	(B)
177	PE Ice Plex, LLC	11/25/1998	Southwest Generation (Independent Power Producer)		
178	Pio Pico Energy Center, LLC	8/7/2009	Southwest Generation (Independent Power Producer)		
179	Pio Pico Holdco Issuer, LLC	2/10/2017	Southwest Generation (Independent Power Producer)		
180	Pio Pico Holdings, LLC	8/5/2013	Southwest Generation (Independent Power Producer)		
181	Pio Pico Issuer Parent, LLC	3/16/2017	Southwest Generation (Independent Power Producer)		
182	Pio Pico, LLC	1/26/2011	Southwest Generation (Independent Power Producer)		
183	San Diego Jr. Gulls Hockey Club, LLC	10/24/2017	Southwest Generation (Independent Power Producer)		
184	Southwest Generation Holding Company II, LLC	6/25/2008	Southwest Generation (Independent Power Producer)		
185	Southwest Generation Operating Company, LLC	4/28/2008	Southwest Generation (Independent Power Producer)		
186	Southwest Generation Parentco, LLC	4/28/2008	Southwest Generation (Independent Power Producer)		
187	SWG Arapahoe, LLC	6/6/2012	Southwest Generation (Independent Power Producer)		
188	SWG Arizona Holdings, LLC	4/30/2018	Southwest Generation (Independent Power Producer)		

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE F: DESCRIPTION OF COMPANY
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Line No.	Company	Date Purchased or Established	Purpose	Transaction with EPE	Notes
189	SWG California Holdings, LLC	12/9/2015	Southwest Generation (Independent Power Producer)		
190	SWG Financial Holdco II, LLC	5/18/2020	Southwest Generation (Independent Power Producer)		
191	SWG Financial Holdco, LLC	10/21/2014	Southwest Generation (Independent Power Producer)		
192	SWG Finco, LLC	10/14/2014	Southwest Generation (Independent Power Producer)		
193	SWG Fountain Valley II, LLC	10/15/2003	Southwest Generation (Independent Power Producer)		
194	SWG Fountain Valley, LLC	3/15/2001	Southwest Generation (Independent Power Producer)		
195	SWG Goal Line GP, LLC	12/9/2015	Southwest Generation (Independent Power Producer)		
196	SWG Goal Line Holdings, LLC	12/9/2015	Southwest Generation (Independent Power Producer)		
197	SWG Kingsburg GP, LLC	12/9/2015	Southwest Generation (Independent Power Producer)		
198	SWG Kingsburg Holdings, LLC	12/9/2015	Southwest Generation (Independent Power Producer)		
199	SWG Minnesota Holdings, LLC	4/1/2020	Southwest Generation (Independent Power Producer)		
200	Valencia Holdings, LLC	7/28/2008	Southwest Generation (Independent Power Producer)		
201	Valencia Power, LLC	2/15/2007	Southwest Generation (Independent Power Producer)		
202	IIF Acquisitions LLC	3/9/2007	Special Purpose Entity (Fund Entity)		
203	IIF BH Investment LLC	4/25/2008	Special Purpose Entity (Fund Entity)		
204	JP Morgan Chase Bank N.A.	N/A	N/A	X	(C)
205	J.P. Morgan Ventures Energy Corporation	N/A	N/A		(C), (D)

Notes:

(A) EPE engaged in transactions with Sun Jupiter Holdings LLC and Sun Jupiter Topco LLC for the purpose of dividend payments, tax payments, and equity infusions, all of which are authorized by and were done in accordance with the Final Order in Docket No. 49849.

(B) EPE has an interconnection agreement with Mesquite Power Operations, LLC. This transaction was arms length and negotiated prior to the merger.

(C) In accordance with the Final Order in Docket No. 49849, EPE is required to maintain an arms length relationship with JP Morgan Chase & Co. ("JP Morgan") and all persons, entities, and interests directly or indirectly owned or controlled by JP Morgan. Regardless of whether JP Morgan is an actual affiliate or not, EPE is also required to apply the Commission's regulation regarding arm's length transactions among affiliates to JP Morgan. The transactions result from relationships that existed prior to the merger.

(D) In 2020, EPE had three transmission agreements (for firm and non firm point to point service) with Diamond Springs LLC, which was acquired by JP Morgan Ventures Energy Corporation, a JP Morgan affiliate, on December 30, 2022.