

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.1a: RECONCILIATION OF TIMING DIFFERENCES
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.1a
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(G) Allowance for Equity Funds Used During Construction - Pertains to the accrual and capitalization of interest for book purposes which are not recognized for tax purposes, and the depreciation of AEFUDC that is not deductible for tax purposes.

(H)
Agrees to Schedule G-07.01, page 1, column (c), line 2 and line 2 of this Schedule G-07.01(a).

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.2: PLANT ADJUSTMENTS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.2
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The Company is not requesting the inclusion of new generating units to Plant in Service, nor any post-test year Plant adjustments.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.3: CONSOLIDATED TAXES
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.3
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This schedule is not applicable. The tax return filed within the test year was for tax year ended 12/31/2019. The Company's 2019 tax return was not filed on a consolidated basis.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.3a: CONSOLIDATION BENEFITS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.3a
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This schedule is not applicable. The tax return filed within the test year was for tax year ended 12/31/219. The Company's 2019 tax return was not filed on a consolidated basis.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.3b: CONSOLIDATION / INTER-CORPORATE
TAX ALLOCATION
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.3b
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This schedule is not applicable. The tax return filed within the test year was for tax year ended 12/31/219. The Company's 2019 tax return was not filed on a consolidated basis.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.4: ADFIT
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No.	(a) Description	(b) Beginning Balance 12/31/2019	(c) Debits	(d) Credits	(e) Ending Balance 12/31/2020	(f) Schedule G-7 4(a) Description Reference	Adjustments		(i) Total Company Adjusted Balance 12/31/2020
							(g) Rate Case Adjustments (A)	(h) Rate Case Eliminations (A)	
FEDERAL DEFERRED DEBITS									
ACCOUNT 190000 ACCUM DEF INCOME TAXES									
1	AOCI Amortization of Debt Costs	\$ 3,632,472	\$ -	\$ (137,399)	\$ 3,495,073	E	\$ -	\$ -	\$ 3,495,073
2	AOCI Decommissioning Costs	(101,420)	60,855	(117,217)	(157,782)	F	-	157,782	-
3	AOCI Retirement Plans	13,483,170	296,938	(2,906,111)	10,873,997	G	-	-	10,873,997
4	Capitalized Construction Interest	29,218,271	5,159,242	(2,378,910)	31,998,603	H	-	(10,915,618)	21,082,985
5	Contributions in Aid of Construction	9,091,238	1,647,517	(805,646)	9,933,109	I	-	-	9,933,109
6	Coal Reclamation Costs	(1,887,160)	324,429	-	(1,562,731)	J	-	1,562,731	-
7	Decommissioning Costs	1,528,952	161,644	(331,152)	1,359,444	K	-	(1,359,444)	-
8	Deferred Fuel FERC	7,776	7,537	(15,313)	-	L	-	-	-
9	Deferred Fuel NM	396,129	1,110,853	(1,195,393)	311,589	L	-	(311,589)	-
10	Deferred Fuel TX	3,701,464	502,157	(4,203,620)	1	L	-	(1)	-
11	Depreciation Differences	1,255,468	15,466	(116,764)	1,154,170	M	-	-	1,154,170
12	Excess Deferred Taxes - Federal Gross Up	66,824,187	15,209	(76,415)	66,762,981	N	-	-	66,762,981
13	ITC - Gross Up	5,374,574	-	(430,536)	4,944,038	P	-	(4,944,038)	-
14	NOL Carryforward - AZ	-	142,865	(110,288)	32,577	Q	-	-	32,577
15	NOL Carryforward - Federal	-	16,023,526	(15,107,684)	915,842	Q	-	-	915,842
16	NOL Carryforward - NM	-	832,400	(579,046)	253,354	Q	-	-	253,354
17	Other	1,012,462	937,074	(157,117)	1,792,419	R	-	(27,555)	1,764,864
18	Other Employee Benefits	7,238,606	2,757,699	(3,883,751)	6,112,554	S	(1,432,679)	-	4,679,875
19	Research and Development Credit	63,190	350,000	(53,569)	359,621	T	-	-	359,621
20	Retirement Plans	12,734,045	18,761	(1,610,129)	11,142,677	V	-	-	11,142,677
21	SFAS 143 - Asset Retirement Obligation	23,239,446	2,012,431	183,711	25,435,588	X	-	(25,435,588)	-
22	Strategic Cost	393,464	2,425,957	(352,302)	2,467,119	Y	(2,467,119)	-	-
23	Taxes Other Than Income Taxes	42,905	-	(701)	42,204	Z	-	-	42,204
24	Unbilled Revenue	703,315	211	(88,354)	615,172	AA	-	(615,172)	-
25	TOTAL FOR 190000 ACCUM DEF INCOME TAXES	177,952,554	34,802,771	(34,473,706)	178,281,619		(3,899,798)	(41,888,492)	132,493,329

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7 4 ADFIT
 SPONSOR: SEAN M. IHORN
 PREPARER: TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7 4
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Line No	(a) Description	(b) Beginning Balance 12/31/2019	(c) Debits	(d) Credits	(e) Ending Balance 12/31/2020	(f) Schedule G-7 4(a) Description Reference	(g) (h) Adjustments		(i) Total Company Adjusted Balance 12/31/2020
							Rate Case Adjustments (A)	Rate Case Eliminations (A)	
FEDERAL DEFERRED CREDITS									
ACCOUNT 282000 ADIT-OTHER PROPERTY									
26	Allowance for Borrowed Funds Used During Construction - CWIP	(1,987,270)	744,136	(767,470)	(2,010,604)	A	-	2,010,604	-
27	Allowance for Equity Funds used During Construction	(24,903,136)	892,228	(645,711)	(24,656,619)	B	-	24,656,619	-
28	Allowance for Equity Funds used During Construction - CWIP	(1,825,479)	693,681	(519,340)	(1,651,138)	C	-	1,651,138	-
29	Decommissioning Costs	(27,558,465)	299,358	(445,982)	(27,705,089)	K	-	27,705,089	-
30	Depreciation Differences	(367,992,956)	1,384,590	(7,930,445)	(374,538,811)	M	14,328,677	10,028,278	(350,181,856)
31	Repair Allowance	(54,491,694)	887,033	(2,925,887)	(56,530,548)	U	-	-	(56,530,548)
32	Section 174 R&D	(11,053,397)	130,988	(1,141,485)	(12,063,894)	W	-	-	(12,063,894)
33	TOTAL FOR 282000 ADIT-OTHER PROPERTY	(489,812,397)	5,032,014	(14,376,320)	(499,156,703)		14,328,677	66,051,728	(418,776,298)

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4 ADFIT
 SPONSOR SEAN M IHORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	Description	Beginning Balance 12/31/2019	(c) Debits	(d) Credits	Ending Balance 12/31/2020	(f) Schedule G-7 4(a) Description Reference	Adjustments		Total Company Adjusted Balance 12/31/2020
							(g) Rate Case Adjustments (A)	(h) Rate Case Eliminations (A)	
FEDERAL DEFERRED OTHER									
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER									
34	Allowance for Equity Funds used During Construction - Gross Up	(7,188,902)	256,015	(186,307)	(7,117,193)	B	-	7,117,193	-
35	Allowance for Equity Funds used During Construction - CWIP - Gross Up	(525,447)	(25,811)	74,564	(476,694)	C	-	476,694	-
36	Amortization of Debt Costs	(2,724,046)	(3,440)	(214,739)	(2,942,224)	D	-	-	(2,942,224)
37	Decommissioning Costs	(13,605,803)	9,878,172	(17,439,222)	(21,166,853)	K	-	21,166,853	-
38	Deferred Fuel FERC	-	19,007	(29,487)	(10,480)	L	-	10,480	-
39	Deferred Fuel NM	18,251	657,596	(1,156,375)	(480,528)	L	-	480,528	-
40	Deferred Fuel TX	-	1,252,369	(3,615,739)	(2,363,370)	L	-	2,363,370	-
41	Excess Deferred Taxes - Fed - Gross Up	(3,472,230)	-	-	(3,472,230)	N	-	-	(3,472,230)
42	Excess Deferred Taxes - State - Gross Up	(3,712,453)	337,496	-	(3,374,957)	O	-	-	(3,374,957)
43	Other	(1,527,976)	2,687,251	(3,813,894)	(2,654,619)	R	-	-	(2,654,619)
44	Taxes Other Than Federal Income Taxes	389,006	4,743,537	(3,875,143)	1,257,400	Z	-	-	1,257,400
45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER	(32,347,600)	19,802,193	(30,256,341)	(42,801,748)		-	31,615,118	(11,186,630)
46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	\$ (344,207,443)	\$ 59,636,978	\$ (79,106,367)	\$ (363,676,832)		\$ 10,428,879	\$ 55,778,354	\$ (297,469,599)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7 4 ADFIT
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7 4
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Line No	(a) Description	(b) Beginning Balance 12/31/2019	(c) Debits	(d) Credits	(e) Ending Balance 12/31/2020	(f) Schedule G-7.4(a) Description Reference	(g) Adjustments		(h) Rate Case Eliminations (A)	(i) Total Company Adjusted Balance 12/31/2020
							(g) Rate Case Adjustments (A)	(h) Rate Case Eliminations (A)		
OTHER REGULATORY ASSETS AND LIABILITIES										
ACCOUNT 182300 OTHER REGULATORY ASSETS										
47	Allowance for Equity Funds used During Construction	\$ 32,090,039	\$ 832,017	\$ (1,148,242)	\$ 31,773,815	B	\$ -	\$ (31,773,815)	\$ -	
48	Allowance for Equity Funds used During Construction - CWIP	2,350,926	670,739	(893,832)	2,127,832	C	-	(2,127,832)	-	
49	Excess Deferred Taxes - State	17,678,350	-	(1,607,122)	16,071,228	O	-	-		16,071,228
50	TOTAL FOR 182300 OTHER REGULATORY ASSETS	52,119,315	1,502,756	(3,649,196)	49,972,875		-	(33,901,647)		16,071,228
ACCOUNT 254300 OTHER REGULATORY LIABILITIES										
51	Excess Deferred Taxes - Federal	(284,003,560)	378,332	-	(283,625,228)	N	-	-	(283,625,228)	
52	ITC	(5,374,574)	430,537	-	(4,944,037)	P	-	4,944,037	-	
53	TOTAL FOR 254300 OTHER REGULATORY LIABILITIES	(289,378,134)	808,869	-	(288,569,265)		-	4,944,037	(283,625,228)	
54	TOTAL OTHER REGULATORY ASSETS AND LIABILITIES	\$ (237,258,819)	\$ 2,311,625	\$ (3,649,196)	\$ (238,596,390)		\$ -	\$ (28,957,610)	\$ (267,554,000)	(B)

(A) Please refer to Schedule G-7 4(b) for explanations to the rate case eliminations and adjustments in column (g) and (h)

(B) This schedule may not tie to others due to rounding

Line No	(a) Description	(b) Dec 31, 2019 Balance	(c) Jan 2020 Debits	(d) Jan 2020 Credits	(e) Jan 31, 2020 Balance	(f) Feb 2020 Debits	(g) Feb 2020 Credits	(h) Feb 29, 2020 Balance	(i) March 2020 Debits	(j) March 2020 Credits	(k) March 31, 2020 Balance
FEDERAL DEFERRED DEBITS											
ACCOUNT 190000 ACCUM DEF INCOME TAXES											
1	AOIC Amortization of Debt Costs	\$ 3,832,472	\$ -	\$ (6,915)	\$ 3,625,557	\$ -	\$ (11,584)	\$ 3,613,973	\$ -	\$ (11,584)	\$ 3,602,389
2	AOIC Decommissioning Costs	(101,420)	-	(3,061)	(104,481)	17,835	-	(86,546)	34,238	-	(52,308)
3	AOIC Retirement Plans	13,483,170	105,856	-	13,589,026	98,624	-	13,687,650	-	(152,492)	13,535,158
4	Capitalized Construction Interest	28,218,271	222,277	-	29,440,548	207,642	-	29,648,190	202,253	-	29,850,443
5	Contributions in Aid of Construction	9,091,238	116,375	-	9,207,613	237,076	-	9,444,689	204,168	-	9,648,857
6	Coal Reclamation Costs	(1,887,160)	26,516	-	(1,860,644)	27,083	-	(1,833,561)	27,083	-	(1,806,478)
7	Decommissioning Costs	1,528,952	-	-	1,528,952	-	(7,335)	1,521,617	-	(8,043)	1,513,574
8	Deferred Fuel FERC	7,776	-	(2,650)	5,126	4,643	-	9,769	2,894	-	12,663
9	Deferred Fuel NM	396,129	94,518	-	490,647	74,985	-	565,632	95,821	-	661,453
10	Deferred Fuel TX	3,701,464	-	(1,077,328)	2,624,136	-	(570,318)	2,053,818	-	(77,581)	1,976,237
11	Depreciation Differences	1,255,468	-	(80,833)	1,164,635	-	(2,734)	1,161,901	13,409	-	1,175,310
12	Excess Deferred Taxes - Federal Gross Up	66,824,187	15,209	-	66,839,396	-	(6,164)	66,833,232	-	(7,025)	66,826,207
13	ITC - Gross Up	5,374,574	-	(34,291)	5,340,283	-	(37,485)	5,302,818	-	(35,878)	5,266,940
14	NOL Carryforward - AZ	-	18,537	-	18,537	22,496	-	41,033	28,589	-	69,622
15	NOL Carryforward - Federal	-	2,425,217	-	2,425,217	3,507,719	-	5,932,936	4,443,945	-	10,376,881
16	NOL Carryforward - NM	-	90,585	-	90,585	118,949	-	209,534	162,807	-	372,141
17	Other	1,012,462	-	(78,145)	934,317	-	(14,357)	919,960	-	(17,219)	902,741
18	Other Employee Benefits	7,238,606	-	(268,171)	6,970,435	28,752	-	6,999,187	-	(3,091,899)	3,907,288
19	Research and Development Credit	63,190	-	-	63,190	-	-	63,190	-	-	63,190
20	Retirement Plans	12,734,045	-	(218,129)	12,515,916	-	(225,351)	12,290,565	-	(8,365)	12,282,200
21	SFAS 143 - Asset Retirement Obligation	23,239,446	189,349	-	23,428,795	182,320	-	23,611,115	-	183,711	23,794,826
22	Strategic Cost	393,464	78,206	-	471,670	31,722	-	503,392	-	70,764	574,156
23	Taxes Other Than Income Taxes	42,905	-	(701)	42,204	-	-	42,204	-	-	42,204
24	Unbilled Revenue	703,315	211	-	703,526	-	-	703,526	-	-	703,526
25	TOTAL FOR 190000 ACCUM DEF INCOME TAXES	177,952,554	3,382,856	(1,780,224)	179,555,186	4,560,946	(875,308)	183,240,824	5,215,007	(3,156,611)	185,299,220

Line No	(a) Description	(b) Dec 31, 2019 Balance	(c) Jan 2020 Debits	(d) Jan 2020 Credits	(e) Jan 31, 2020 Balance	(f) Feb 2020 Debits	(g) Feb 2020 Credits	(h) Feb 29, 2020 Balance	(i) March 2020 Debits	(j) March 2020 Credits	(k) March 31, 2020 Balance
	FEDERAL DEFERRED CREDITS										
	ACCOUNT 282000 ADIT-OTHER PROPERTY										
26	Allowance for Borrowed Funds Used During Construction - CWIP	(1,987,270)	-	(70,292)	(2,057,562)	-	(63,695)	(2,121,257)	-	(67,721)	(2,188,978)
27	Allowance for Equity Funds Used During Construction - Gross Up	(24,903,136)	56,118	-	(24,847,018)	84,451	-	(24,762,567)	84,451	-	(24,678,116)
28	Allowance for Equity Funds Used During Construction - CWIP	(1,825,479)	-	(49,431)	(1,874,910)	-	(41,329)	(1,916,239)	-	(44,269)	(1,960,508)
29	Decommissioning Costs	(27,558,465)	-	(48,079)	(27,606,544)	-	(39,800)	(27,646,344)	-	(38,582)	(27,684,926)
30	Depreciation Differences	(367,982,856)	-	(351,392)	(368,344,248)	-	(403,570)	(368,747,818)	-	(319,508)	(369,067,326)
31	Repair Allowance	(54,491,694)	-	(207,134)	(54,698,828)	-	(186,665)	(54,885,493)	-	(186,885)	(55,072,378)
32	Section 174 R&D	(11,053,397)	-	(97,417)	(11,150,814)	-	(93,332)	(11,244,146)	-	(93,332)	(11,337,478)
33	TOTAL FOR 282000 ADIT-OTHER PROPERTY	(489,812,397)	56,118	(823,745)	(490,580,024)	84,451	(828,391)	(491,323,964)	84,451	(750,077)	(491,989,590)

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4 ADFT
 SPONSOR SEAN M. IHORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(b) Dec 31, 2019 Balance	(c) Jan 2020 Debits	(d) Jan 2020 Credits	(e) Jan 31, 2020 Balance	(f) Feb 2020 Debits	(g) Feb 2020 Credits	(h) Feb 29, 2020 Balance	(i) March 2020 Debits	(j) March 2020 Credits	(k) March 31, 2020 Balance
FEDERAL DEFERRED OTHER											
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER											
34	Allowance for Equity Funds used During Construction - Gross Up	(7,188,902)	14,668	-	(7,172,234)	24,377	-	(7,147,857)	24,377	-	(7,123,480)
35	Allowance for Equity Funds used During Construction - CWIP - Gross Up	(525,447)	-	(15,756)	(541,203)	-	(11,930)	(553,133)	-	(12,779)	(565,912)
36	Amortization of Debt Costs	(2,724,046)	12,344	-	(2,711,702)	15,633	-	(2,696,069)	6,352	-	(2,689,717)
37	Decommissioning Costs	(13,605,803)	-	(413,704)	(14,019,507)	2,426,974	-	(11,592,533)	4,609,515	-	(6,983,018)
38	Deferred Fuel FERC	-	-	-	-	-	(3)	(3)	-	-	(3)
39	Deferred Fuel NM	18,251	73,362	-	91,613	-	-	91,613	-	-	91,613
40	Deferred Fuel TX	-	-	-	-	-	-	-	-	(0)	(0)
41	Excess Deferred Taxes - Fed - Gross Up	(3,472,230)	-	-	(3,472,230)	-	-	(3,472,230)	-	-	(3,472,230)
42	Excess Deferred Taxes - State - Gross Up	(3,712,453)	28,125	-	(3,684,328)	28,125	-	(3,656,203)	28,125	-	(3,628,078)
43	Other	(1,527,976)	202,434	-	(1,325,542)	-	(780,311)	(2,105,853)	110,204	-	(1,995,649)
44	Taxes Other Than Federal Income Taxes	389,006	-	(330,751)	58,255	-	(738,790)	(680,535)	431,370	-	(249,165)
45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER	(32,347,600)	330,933	(780,211)	(32,776,878)	2,485,109	(1,531,034)	(31,812,803)	5,209,842	(12,779)	(26,615,640)
46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	\$ (344,207,443)	\$ 3,769,907	\$ (3,364,189)	\$ (343,801,718)	\$ 7,140,506	\$ (3,234,733)	\$ (339,895,943)	\$ 10,509,400	\$ (3,919,467)	\$ (333,306,010)

Line No	(a) Description	(b) Dec 31, 2019 Balance	(c) Jan 2020 Debits	(d) Jan 2020 Credits	(e) Jan 31, 2020 Balance	(f) Feb 2020 Debits	(g) Feb 2020 Credits	(h) Feb 29, 2020 Balance	(i) March 2020 Debits	(j) March 2020 Credits	(k) March 31, 2020 Balance
OTHER REGULATORY ASSETS AND LIABILITIES											
ACCOUNT 182300 OTHER REGULATORY ASSETS											
47	Allowance for Equity Funds used During Construction	\$ 32,090,039	\$ -	\$ (70,785)	\$ 32,019,254	\$ -	\$ (108,828)	\$ 31,910,426	\$ -	\$ (108,828)	\$ 31,801,598
48	Allowance for Equity Funds used During Construction - CWIP	2,350,926	65,187	-	2,416,113	53,260	-	2,469,373	57,048	-	2,526,421
49	Excess Deferred Taxes - State	17,678,350	-	(133,927)	17,544,423	-	(133,927)	17,410,496	-	(133,927)	17,276,569
50	TOTAL FOR 182300 OTHER REGULATORY ASSETS	52,119,315	65,187	(204,712)	51,979,790	53,260	(242,755)	51,790,295	57,048	(242,755)	51,604,588
ACCOUNT 254300 OTHER REGULATORY LIABILITIES											
51	Excess Deferred Taxes - Federal	(284,003,560)	14,458	-	(283,989,102)	29,351	-	(283,959,751)	33,452	-	(283,926,299)
52	ITC	(5,374,574)	34,291	-	(5,340,283)	37,465	-	(5,302,818)	35,878	-	(5,266,940)
53	TOTAL FOR 254300 OTHER REGULATORY LIABILITIES	(289,378,134)	48,749	-	(289,329,385)	66,816	-	(289,262,569)	69,330	-	(289,193,239)
54	TOTAL OTHER REGULATORY ASSETS AND LIABILITIES	\$ (237,258,819)	\$ 113,936	\$ (204,712)	\$ (237,349,595)	\$ 120,076	\$ (242,755)	\$ (237,472,273)	\$ 126,378	\$ (242,755)	\$ (237,588,651)

Line No	(a) Description	(b) April 2020 Debits	(m) April 2020 Credits	(n) April 30, 2020 Balance	(o) May 2020 Debits	(p) May 2020 Credits	(q) May 31, 2020 Balance	(r) June 2020 Debits	(s) June 2020 Credits	(t) June 30, 2020 Balance
FEDERAL DEFERRED DEBITS										
ACCOUNT 1900000 ACCUM DEF INCOME TAXES										
1	AOCI Amortization of Debt Costs	\$ -	\$ (11,584)	\$ 3,590,805	\$ -	\$ (11,584)	\$ 3,579,221	\$ -	\$ (11,985)	\$ 3,567,236
2	AOCI Decommissioning Costs	-	(29,258)	(81,566)	-	(12,423)	(93,989)	-	(8,732)	(100,721)
3	AOCI Retirement Plans	15,585	-	13,551,743	15,585	-	13,567,328	15,585	-	13,582,913
4	Capitalized Construction Interest	210,327	-	30,060,770	205,874	-	30,296,444	196,129	-	30,462,573
5	Contributions in Aid of Construction	49,482	-	9,698,339	177,648	-	9,875,987	123,570	-	9,999,557
6	Coal Reclamation Costs	27,083	-	(1,779,595)	27,083	-	(1,752,312)	27,083	-	(1,725,228)
7	Decommissioning Costs	13,239	-	1,528,813	-	(69,840)	1,456,973	-	(52,253)	1,404,720
8	Deferred Fuel FERC	-	(4,159)	8,504	-	(8,504)	-	-	-	-
9	Deferred Fuel NM	-	(126,953)	534,500	-	(352,868)	181,632	-	(49,557)	132,075
10	Deferred Fuel TX	502,156	-	2,478,393	-	(381,033)	2,097,360	-	(317,214)	1,780,146
11	Depreciation Differences	-	(1,820)	1,173,490	2,057	-	1,175,547	-	(9,925)	1,165,622
12	Excess Deferred Taxes - Federal Gross Up	-	(7,025)	66,819,182	-	(7,025)	66,812,157	-	(7,025)	66,805,132
13	ITC - Gross Up	-	(35,878)	5,231,062	-	(35,878)	5,195,184	-	(35,878)	5,159,306
14	NOL Carryforward - AZ	13,336	-	82,958	-	(4,624)	78,334	-	(31,381)	46,953
15	NOL Carryforward - Federal	1,017,853	-	11,394,734	-	(1,548,218)	9,846,516	-	(6,853,201)	2,993,315
16	NOL Carryforward - NM	53,311	-	425,452	-	(75,393)	350,059	-	(287,140)	62,919
17	Other	122,873	-	1,025,614	13,287	-	1,038,901	67,346	-	1,106,247
18	Other Employee Benefits	506,041	-	4,413,329	-	(341,145)	4,072,184	595,433	-	4,667,617
19	Research and Development Credit	-	-	63,190	-	-	63,190	-	-	63,190
20	Retirement Plans	-	(152,291)	12,128,909	-	(151,060)	11,977,849	-	(148,038)	11,829,811
21	SFAS 143 - Asset Retirement Obligation	184,506	-	23,979,332	184,770	-	24,164,102	185,192	-	24,349,294
22	Strategic Cost	24,797	-	598,953	44,078	-	643,031	60,149	-	703,180
23	Taxes Other Than Income Taxes	-	-	42,204	-	-	42,204	-	-	42,204
24	Unbilled Revenue	-	-	703,526	-	-	703,526	-	-	703,526
25	TOTAL FOR 1900000 ACCUM DEF INCOME TAXES	2,740,589	(368,968)	187,670,841	670,182	(2,999,595)	185,341,428	1,270,487	(7,790,309)	178,821,606

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4 ADIT
 SPONSOR SEAN M. HORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(l) April 2020 Debits	(m) April 2020 Credits	(n) April 30, 2020 Balance	(o) May 2020 Debits	(p) May 2020 Credits	(q) May 31, 2020 Balance	(r) June 2020 Debits	(s) June 2020 Credits	(t) June 30, 2020 Balance
FEDERAL DEFERRED CREDITS										
ACCOUNT 282000 ADIT-OTHER PROPERTY										
26	Allowance for Borrowed Funds Used During Construction - CWIP	-	(73,960)	(2,262,938)	-	(70,767)	(2,333,705)	-	(60,049)	(2,393,754)
27	Allowance for Equity Funds used During Construction - Gross Up	84,451	-	(24,593,665)	84,451	-	(24,509,214)	84,451	-	(24,424,763)
28	Allowance for Equity Funds used During Construction - CWIP	-	(24,924)	(1,985,432)	-	(22,954)	(2,008,386)	-	(91,437)	(2,099,823)
29	Decommissioning Costs	-	(38,518)	(27,723,444)	-	(42,303)	(27,765,747)	-	(34,726)	(27,800,473)
30	Depreciation Differences	-	(497,234)	(369,564,660)	-	(324,266)	(369,888,926)	-	(281,247)	(370,170,173)
31	Repair Allowance	-	(188,665)	(55,258,623)	-	(186,865)	(55,445,488)	-	(186,665)	(55,632,153)
32	Section 174 R&D	-	(93,332)	(11,430,810)	-	(93,332)	(11,524,142)	-	(93,332)	(11,617,474)
33	TOTAL FOR 282000 ADIT-OTHER PROPERTY	84,451	(914,633)	(492,819,772)	84,451	(740,287)	(493,475,808)	84,451	(747,456)	(494,138,613)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.4 ADFIT
SPONSOR SEAN M. IHORN
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(l) April 2020 Debits	(m) April 2020 Credits	(n) April 30, 2020 Balance	(o) May 2020 Debits	(p) May 2020 Credits	(q) May 31, 2020 Balance	(r) June 2020 Debits	(s) June 2020 Credits	(t) June 30, 2020 Balance
FEDERAL DEFERRED OTHER										
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER										
34	Allowance for Equity Funds used During Construction - Gross Up	24,377	-	(7,099,103)	24,377	-	(7,074,725)	24,377	-	(7,050,348)
35	Allowance for Equity Funds used During Construction - CWIP - Gross Up	-	(7,195)	(573,108)	-	(6,626)	(579,732)	-	(26,394)	(606,126)
36	Amortization of Debt Costs	15,833	-	(2,874,084)	15,833	-	(2,858,450)	-	(202)	(2,858,653)
37	Decommissioning Costs	-	(3,988,530)	(10,971,549)	-	(1,849,898)	(12,821,247)	-	(890,653)	(13,511,900)
38	Deferred Fuel FERC	-	-	(3)	-	(7,550)	(7,553)	-	(6,191)	(13,744)
39	Deferred Fuel NM	-	-	91,613	-	(245,756)	(154,143)	-	(338,478)	(492,621)
40	Deferred Fuel TX	0	-	0	-	(0)	0	0	-	0
41	Excess Deferred Taxes - Fed - Gross Up	-	-	(3,472,230)	-	-	(3,472,230)	-	-	(3,472,230)
42	Excess Deferred Taxes - State - Gross Up	28,125	-	(3,598,954)	28,125	-	(3,571,829)	28,125	-	(3,543,705)
43	Other	-	(310,252)	(2,305,902)	-	(699,581)	(3,005,483)	-	(518,773)	(3,524,236)
44	Taxes Other Than Federal Income Taxes	39,477	-	(209,689)	-	(202,847)	(412,335)	899,095	-	486,760
45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER	107,612	(4,305,977)	(30,814,005)	88,135	(2,811,838)	(33,557,708)	951,597	(1,780,892)	(34,386,802)
46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	\$ 2,932,652	\$ (5,589,578)	\$ (335,962,936)	\$ 822,786	\$ (6,551,720)	\$ (341,691,887)	\$ 2,306,535	\$ (10,318,457)	\$ (349,703,809)

Line No	(a) Description	(l) April 2020 Debits	(m) April 2020 Credits	(n) April 30 2020 Balance	(o) May 2020 Debits	(p) May 2020 Credits	(q) May 31, 2020 Balance	(r) June 2020 Debits	(s) June 2020 Credits	(t) June 30 2020 Balance
OTHER REGULATORY ASSETS AND LIABILITIES										
ACCOUNT 182300 OTHER REGULATORY ASSETS										
47	Allowance for Equity Funds used During Construction	\$ -	\$ (108,828)	\$ 31,692,770	\$ -	\$ (108,828)	\$ 31,583,942	\$ -	\$ (108,828)	\$ 31,475,113
48	Allowance for Equity Funds used During Construction - CWIP	32,119		2,558,539	29,579	-	2,588,118	117,831	-	2,705,950
49	Excess Deferred Taxes - State		(133,927)	17,142,643	-	(133,927)	17,008,716	-	(133,927)	16,874,790
50	TOTAL FOR 182300 OTHER REGULATORY ASSETS	32,119	(242,755)	51,393,952	29,579	(242,755)	51,180,776	117,831	(242,755)	51,055,853
ACCOUNT 254300 OTHER REGULATORY LIABILITIES										
51	Excess Deferred Taxes - Federal	33,452	-	(283,892,847)	33,452	-	(283,859,395)	33,452	-	(283,825,943)
52	ITC	35,878	-	(5,231,062)	35,878	-	(5,195,184)	35,878	-	(5,159,306)
53	TOTAL FOR 254300 OTHER REGULATORY LIABILITIES	69,330	-	(289,123,909)	69,330	-	(289,054,579)	69,330	-	(288,985,249)
54	TOTAL OTHER REGULATORY ASSETS AND LIABILITIES	\$ 101,449	\$ (242,755)	\$ (237,729,957)	\$ 98,909	\$ (242,755)	\$ (237,873,803)	\$ 187,161	\$ (242,755)	\$ (237,626,396)

Line No	(a) Description	(u) July 2020 Debits	(v) July 2020 Credits	(w) July 31, 2020 Balance	(x) Aug 2020 Debits	(y) Aug 2020 Credits	(z) Aug 31, 2020 Balance	(aa) Sept 2020 Debits	(ab) Sept 2020 Credits	(ac) Sept 30, 2020 Balance
	FEDERAL DEFERRED DEBITS									
	ACCOUNT 190000 ACCUM DEF INCOME TAXES									
1	AOI Amortization of Debt Costs	\$ -	\$ (11,965)	\$ 3,555,291	\$ -	\$ (11,965)	\$ 3,543,326	\$ -	\$ (11,965)	\$ 3,531,361
2	AOI Decommissioning Costs	-	(15,930)	(116,851)	-	(17,383)	(134,034)	-	12,308	(121,728)
3	AOI Retirement Plans	15,585	-	13,598,488	-	(31,451)	13,567,047	9,706	-	13,576,753
4	Capitalized Construction Interest	178,312	-	30,640,885	220,583	-	30,861,468	190,681	-	31,052,129
5	Contributions in Aid of Construction	97,487	-	10,097,044	405,455	-	10,502,499	138,179	-	10,640,678
6	Cost Reclamation Costs	27,083	-	(1,698,146)	27,083	-	(1,671,063)	27,083	-	(1,643,980)
7	Decommissioning Costs	44,763	-	1,449,483	-	(113,594)	1,335,889	-	(36,554)	1,299,335
8	Deferred Fuel FERC	-	-	-	-	-	-	-	-	-
9	Deferred Fuel NM	44,056	-	176,131	139,143	-	315,274	226,695	-	541,969
10	Deferred Fuel TX	-	(1,780,146)	-	-	-	-	-	-	-
11	Depreciation Differences	-	(1,864)	1,163,758	-	(1,687)	1,161,891	-	(4,041)	1,157,850
12	Excess Deferred Taxes - Federal Gross Up	-	(7,025)	66,798,107	-	(7,025)	66,791,082	-	(7,025)	66,784,057
13	ITC - Gross Up	-	(35,878)	5,123,428	-	(35,878)	5,087,550	-	(35,878)	5,051,672
14	NOL Carryforward - AZ	27,330	-	74,283	-	(34,305)	39,978	-	(37,421)	2,557
15	NOL Carryforward - Federal	3,712,950	-	6,706,265	-	(6,706,265)	-	-	-	-
16	NOL Carryforward - NM	153,593	-	236,512	-	(236,513)	(1)	-	-	(1)
17	Other	35,522	-	1,141,769	268,842	-	1,410,611	243,663	-	1,654,274
18	Other Employee Benefits	-	(164,819)	4,502,798	118,489	-	4,619,287	567,095	-	5,186,382
19	Research and Development Credit	-	-	63,190	-	-	83,190	-	-	63,190
20	Retirement Plans	-	(152,209)	11,677,602	-	(361,664)	11,315,938	-	(170,493)	11,145,445
21	SFAS 143 - Asset Retirement Obligation	184,485	-	24,533,779	169,385	-	24,703,164	183,392	-	24,886,556
22	Strategic Cost	-	(423,066)	260,114	1,574,858	-	1,854,972	363,372	-	2,218,344
23	Taxes Other Than Income Taxes	-	-	42,204	-	-	42,204	-	-	42,204
24	Unbilled Revenue	-	-	703,526	-	-	703,526	-	-	703,526
25	TOTAL FOR 190000 ACCUM DEF INCOME TAXES	4,521,166	(2,592,902)	180,749,670	2,921,818	(7,557,910)	176,113,778	1,849,886	(291,071)	177,772,573

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4 ADIT
 SPONSOR SEAN M. IHORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(u) July 2020 Debits	(v) July 2020 Credits	(w) July 31, 2020 Balance	(x) Aug 2020 Debits	(y) Aug 2020 Credits	(z) Aug 31, 2020 Balance	(aa) Sept 2020 Debits	(ab) Sept 2020 Credits	(ac) Sept 30, 2020 Balance
FEDERAL DEFERRED CREDITS										
ACCOUNT 282000 ADIT-OTHER PROPERTY										
26	Allowance for Borrowed Funds Used During Construction - CWIP	-	(58,792)	(2,452,548)	-	(68,707)	(2,519,253)	-	(64,392)	(2,583,645)
27	Allowance for Equity Funds used During Construction - Gross Up	84,451	-	(24,340,312)	84,451	-	(24,255,861)	84,451	-	(24,171,410)
28	Allowance for Equity Funds used During Construction - CWIP	-	(38,132)	(2,137,855)	-	(45,326)	(2,183,284)	-	(44,089)	(2,227,373)
29	Decommissioning Costs	-	(38,601)	(27,839,074)	-	(46,075)	(27,885,149)	-	(39,801)	(27,924,950)
30	Depreciation Differences	-	(237,990)	(370,408,163)	-	(186,721)	(370,594,884)	-	(180,209)	(370,785,093)
31	Repair Allowance	-	(186,665)	(55,818,816)	-	(186,665)	(56,005,483)	-	(186,665)	(56,192,148)
32	Section 174 R&D	-	(93,332)	(11,710,806)	-	(93,332)	(11,804,138)	-	(93,332)	(11,897,470)
33	TOTAL FOR 282000 ADIT-OTHER PROPERTY	84,451	(653,512)	(494,707,674)	84,451	(624,829)	(495,248,052)	84,451	(618,488)	(495,782,089)

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7 4: ADFT
 SPONSOR SEAN M IHORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7 4
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Line No	(a) Description	(u) July 2020 Debits	(v) July 2020 Credits	(w) July 31, 2020 Balance	(x) Aug 2020 Debits	(y) Aug 2020 Credits	(z) Aug 31, 2020 Balance	(aa) Sept 2020 Debits	(ab) Sept 2020 Credits	(ac) Sept 30, 2020 Balance
FEDERAL DEFERRED OTHER										
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER										
34	Allowance for Equity Funds used During Construction - Gross Up	24,377	-	(7,025,971)	24,377	-	(7,001,594)	24,377	-	(6,977,218)
35	Allowance for Equity Funds used During Construction - CWIP - Gross Up	-	(11,007)	(617,133)	(13,085)	-	(630,217)	(12,727)	-	(642,944)
36	Amortization of Debt Costs	15,633	-	(2,843,019)	(99,913)	-	(2,742,932)	(91)	-	(2,743,023)
37	Decommissioning Costs	-	(2,153,012)	(15,664,912)	-	(2,333,471)	(17,998,383)	1,868,305	-	(16,330,077)
38	Deferred Fuel FERC	8,908	-	(6,836)	-	(9,952)	(16,788)	5,014	-	(11,774)
39	Deferred Fuel NM	542,012	-	49,391	42,222	-	91,613	-	-	91,613
40	Deferred Fuel TX	-	(40,232)	(40,232)	-	(2,378,531)	(2,418,763)	1,252,368	-	(1,166,394)
41	Excess Deferred Taxes - Fed - Gross Up	-	-	(3,472,230)	-	-	(3,472,230)	-	-	(3,472,230)
42	Excess Deferred Taxes - State - Gross Up	28,125	-	(3,515,580)	28,125	-	(3,487,456)	28,125	-	(3,459,331)
43	Other	501,633	-	(3,022,602)	71,160	-	(2,951,412)	-	(887,033)	(3,838,445)
44	Taxes Other Than Federal Income Taxes	707,273	-	1,194,032	-	(171,478)	1,022,558	1,125,408	-	2,147,964
45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER	1,825,961	(2,204,250)	(34,785,092)	52,917	(4,893,430)	(39,605,805)	4,090,779	(887,033)	(36,401,858)
46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	\$ 6,431,578	\$ (5,450,664)	\$ (348,722,895)	\$ 3,059,186	\$ (13,076,169)	\$ (358,739,879)	\$ 6,125,096	\$ (1,796,592)	\$ (354,411,374)

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4, ADFIT
 SPONSOR SEAN M. HORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(u) July 2020 Debits	(v) July 2020 Credits	(w) July 31, 2020 Balance	(x) Aug 2020 Debits	(y) Aug 2020 Credits	(z) Aug 31, 2020 Balance	(aa) Sept 2020 Debits	(ab) Sept 2020 Credits	(ac) Sept 30, 2020 Balance
OTHER REGULATORY ASSETS AND LIABILITIES										
ACCOUNT 182300 OTHER REGULATORY ASSETS										
47	Allowance for Equity Funds used During Construction	\$ -	\$ (108,828)	\$ 31,366,285	\$ -	\$ (108,828)	\$ 31,257,457	\$ -	\$ (108,828)	\$ 31,148,629
48	Allowance for Equity Funds used During Construction - CWIP	49,139	-	2,755,089	58,414	-	2,813,502	56,816	-	2,870,318
49	Excess Deferred Taxes - State	-	(133,927)	16,740,863	-	(133,927)	16,606,937	-	(133,927)	16,473,010
50	TOTAL FOR 182300 OTHER REGULATORY ASSETS	49,139	(242,755)	50,862,237	58,414	(242,755)	50,877,896	56,816	(242,755)	50,491,957
ACCOUNT 254300 OTHER REGULATORY LIABILITIES										
51	Excess Deferred Taxes - Federal	33,452	-	(283,792,492)	33,452	-	(283,759,040)	33,452	-	(283,725,588)
52	ITC	35,878	-	(5,123,427)	35,878	-	(5,087,549)	35,878	-	(5,051,671)
53	TOTAL FOR 254300 OTHER REGULATORY LIABILITIES	69,330	-	(288,915,919)	69,330	-	(288,846,589)	69,330	-	(288,777,259)
54	TOTAL OTHER REGULATORY ASSETS AND LIABILITIES	\$ 118,469	\$ (242,755)	\$ (238,053,682)	\$ 127,744	\$ (242,755)	\$ (238,168,693)	\$ 126,146	\$ (242,755)	\$ (238,285,302)

Line No	(a) Description	(ad) Oct 2020 Debits	(ae) Oct 2020 Credits	(af) Oct 31, 2020 Balance	(ag) Nov 2020 Debits	(ah) Nov 2020 Credits	(ai) Nov 30, 2020 Balance	(aj) Dec 2020 Debits	(ak) Dec 2020 Credits	(al) Dec 31, 2020 Balance
FEDERAL DEFERRED DEBITS										
ACCOUNT 190000 ACCUM DEF INCOME TAXES										
1	AOCI Amortization of Debt Costs	\$ -	\$ (11,965)	\$ 3,519,396	\$ -	\$ (11,965)	\$ 3,507,431	\$ -	\$ (12,358)	\$ 3,495,073
2	AOCI Decommissioning Costs	8,682	-	(113,046)	-	(33,644)	(146,080)	-	(10,892)	(157,782)
3	AOCI Retirement Plans	9,708	-	13,586,459	9,708	-	13,596,165	-	(2,722,188)	10,873,987
4	Capitalized Construction Interest	3,085,877	-	34,138,006	239,507	-	34,377,513	-	(2,378,910)	31,998,603
5	Contributions in Aid of Construction	98,077	-	10,738,755	-	(63,191)	10,675,564	-	(742,455)	9,933,109
6	Coal Reclamation Costs	27,083	-	(1,518,897)	27,083	-	(1,589,814)	27,083	-	(1,592,731)
7	Decommissioning Costs	13,599	-	1,312,934	90,043	-	1,402,977	-	(43,533)	1,359,444
8	Deferred Fuel FERC	-	-	-	-	-	-	-	-	-
9	Deferred Fuel NM	420,723	-	962,692	-	(666,015)	296,677	14,912	-	311,589
10	Deferred Fuel TX	1	-	1	-	-	1	-	-	1
11	Depreciation Differences	-	(1,654)	1,156,196	-	(1,013)	1,155,183	-	(1,013)	1,154,170
12	Excess Deferred Taxes - Federal Gross Up	-	(7,025)	68,777,032	-	(7,025)	68,770,007	-	(7,026)	68,762,981
13	ITC - Gross Up	-	(35,878)	5,015,794	-	(35,878)	4,979,916	-	(35,878)	4,944,038
14	NOL Carryforward - AZ	-	(2,557)	-	24,847	-	24,847	7,930	-	32,577
15	NOL Carryforward - Federal	448,575	-	448,575	25,887	-	472,462	443,380	-	915,842
16	NOL Carryforward - NM	-	-	(1)	238,789	-	238,788	14,568	-	253,354
17	Other	-	(41,652)	1,812,822	185,541	-	1,798,163	-	(5,744)	1,792,419
18	Other Employee Benefits	616,927	-	5,803,309	-	(17,717)	5,785,592	328,962	-	6,112,554
19	Research and Development Credit	-	(53,589)	9,821	-	-	9,821	350,000	-	359,821
20	Retirement Plans	8,138	-	11,153,583	10,623	-	11,164,206	-	(21,529)	11,142,677
21	SFAS 143 - Asset Retirement Obligation	182,706	-	25,089,262	183,692	-	25,252,954	182,634	-	25,435,588
22	Strategic Cost	25,271	-	2,243,815	22,459	-	2,266,074	201,045	-	2,467,119
23	Taxes Other Than Income Taxes	-	-	42,204	-	-	42,204	-	-	42,204
24	Unbilled Revenue	-	-	703,526	-	-	703,526	-	(88,354)	615,172
25	TOTAL FOR 190000 ACCUM DEF INCOME TAXES	4,943,365	(154,300)	182,561,838	1,057,977	(836,648)	182,782,967	1,568,512	(6,089,880)	178,281,619

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4 ADIT
 SPONSOR SEAN M. IHORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(ad) Oct 2020 Debits	(ae) Oct 2020 Credits	(af) Oct 31, 2020 Balance	(ag) Nov 2020 Debits	(ah) Nov 2020 Credits	(ai) Nov 30, 2020 Balance	(aj) Dec 2020 Debits	(ak) Dec 2020 Credits	(al) Dec 31, 2020 Balance
FEDERAL DEFERRED CREDITS										
ACCOUNT 282000 ADIT-OTHER PROPERTY										
26	Allowance for Borrowed Funds Used During Construction - CWIP	-	(73,408)	(2,657,053)	-	(97,687)	(2,754,740)	744,136	-	(2,010,604)
27	Allowance for Equity Funds used During Construction - Gross Up	76,054	-	(24,095,398)	84,448	-	(24,010,950)	-	(645,711)	(24,696,619)
28	Allowance for Equity Funds used During Construction - CWIP	-	(49,892)	(2,277,265)	-	(67,554)	(2,344,819)	693,681	-	(1,651,138)
29	Decommissioning Costs	299,358	-	(27,625,592)	-	(39,699)	(27,665,291)	-	(39,798)	(27,705,089)
30	Depreciation Differences	-	(4,648,268)	(375,431,361)	-	(492,040)	(375,923,401)	1,384,590	-	(374,538,811)
31	Repair Allowance	-	(1,038,513)	(57,230,661)	-	(186,920)	(57,417,581)	887,033	-	(56,530,548)
32	Section 174 R&D	-	(204,046)	(12,101,516)	-	(93,368)	(12,194,882)	130,988	-	(12,063,894)
33	TOTAL FOR 282000 ADIT-OTHER PROPERTY	375,412	(6,012,127)	(501,418,804)	84,448	(977,266)	(502,311,622)	3,840,428	(685,509)	(499,156,703)

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4 ADFT
 SPONSOR SEAN M. IHORN
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4
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Line No	(a) Description	(ad) Oct 2020 Debits	(ae) Oct 2020 Credits	(af) Oct 31, 2020 Balance	(ag) Nov 2020 Debits	(ah) Nov 2020 Credits	(ai) Nov 30, 2020 Balance	(aj) Dec 2020 Debits	(ak) Dec 2020 Credits	(al) Dec 31, 2020 Balance
FEDERAL DEFERRED OTHER										
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER										
34	Allowance for Equity Funds used During Construction - Gross Up	21,954	-	(6,955,262)	24,376	-	(6,930,887)	-	(186,307)	(7,117,193)
35	Allowance for Equity Funds used During Construction - CWIP - Gross Up	-	(14,402)	(657,345)	-	(19,500)	(676,845)	-	200,151	(478,694)
36	Amortization of Debt Costs	-	(216,442)	(2,959,468)	15,335	-	(2,944,130)	-	1,906	(2,942,224)
37	Decommissioning Costs	1,173,378	-	(15,156,700)	-	(4,582,798)	(19,739,496)	-	(1,427,357)	(21,166,853)
38	Deferred Fuel FERC	7,085	-	(4,689)	-	(5,742)	(10,431)	-	(50)	(10,480)
39	Deferred Fuel NM	-	-	91,813	-	(5,253)	86,560	-	(566,988)	(480,528)
40	Deferred Fuel TX	-	(112,960)	(1,279,355)	-	(293,621)	(1,572,976)	-	(780,994)	(2,363,370)
41	Excess Deferred Taxes - Fed - Gross Up	-	-	(3,472,230)	-	-	(3,472,230)	-	-	(3,472,230)
42	Excess Deferred Taxes - State - Gross Up	28,125	-	(3,431,206)	28,125	-	(3,403,082)	28,125	-	(3,374,957)
43	Other	616,803	-	(3,221,642)	-	(817,964)	(3,839,606)	1,184,987	-	(2,654,619)
44	Taxes Other Than Federal Income Taxes	922,020	-	3,069,984	-	(2,431,479)	638,505	618,895	-	1,257,400
45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER	2,789,364	(343,804)	(33,876,298)	67,835	(7,856,355)	(41,864,818)	1,832,007	(2,766,938)	(42,801,748)
46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	\$ 8,088,141	\$ (6,510,231)	\$ (352,833,463)	\$ 1,210,260	\$ (9,770,269)	\$ (361,393,472)	\$ 7,240,847	\$ (9,524,307)	\$ (363,676,832)

Line No	(a) Description	(ad) Oct 2020 Debits	(ae) Oct 2020 Credits	(af) Oct 31, 2020 Balance	(ag) Nov 2020 Debits	(ah) Nov 2020 Credits	(ai) Nov 30, 2020 Balance	(aj) Dec 2020 Debits	(ak) Dec 2020 Credits	(al) Dec 31, 2020 Balance
OTHER REGULATORY ASSETS AND LIABILITIES										
ACCOUNT 182300 OTHER REGULATORY ASSETS										
47	Allowance for Equity Funds used During Construction	\$ -	\$ (98,008)	\$ 31,050,621	\$ -	\$ (108,824)	\$ 30,941,797	\$ 832,017	\$ -	\$ 31,773,815
48	Allowance for Equity Funds used During Construction - CWIP	64,293	-	2,934,612	87,053	-	3,021,665	-	(893,832)	2,127,832
49	Excess Deferred Taxes - State	-	(133,927)	16,339,083	-	(133,926)	16,205,157	-	(133,929)	16,071,228
50	TOTAL FOR 182300 OTHER REGULATORY ASSETS	64,293	(231,934)	50,324,316	87,053	(242,750)	50,168,819	832,017	(1,027,762)	49,972,875
ACCOUNT 254300 OTHER REGULATORY LIABILITIES										
51	Excess Deferred Taxes - Federal	33,452	-	(283,692,136)	33,452	-	(283,658,684)	33,456	-	(283,625,228)
52	ITC	35,878	-	(5,015,793)	35,878	-	(4,979,915)	35,878	-	(4,844,037)
53	TOTAL FOR 254300 OTHER REGULATORY LIABILITIES	69,330	-	(288,707,929)	69,330	-	(288,638,599)	69,334	-	(288,569,265)
54	TOTAL OTHER REGULATORY ASSETS AND LIABILITIES	\$ 133,623	\$ (231,934)	\$ (238,383,613)	\$ 156,383	\$ (242,750)	\$ (238,489,680)	\$ 901,351	\$ (1,027,762)	\$ (238,596,390)

This schedule provides descriptions of the nature of each timing difference that gives rise to ADFIT.

Note (A): Line 26 – Allowance for Borrowed Funds used During Construction CWIP (ABFUDC CWIP) – Represents the tax effect of the capitalized interest recorded in construction work in progress for book purposes, which is not recognized for tax purposes. This amount reverses as the assets are placed in service and depreciated.

Note (B): Lines 27, 34, 47 – Allowance for Equity Funds used During Construction (AEFUDC) - Represents the tax effect of the equity return for book purposes, which is not recognized for tax purposes. This amount reverses as the related plant balances are depreciated. Line 34 represents the gross up for AEFUDC.

Note (C): Lines 28, 35, 48 – Allowance for Equity Funds used During Construction CWIP (AEFUDC CWIP) – Represents the tax effect of the equity return recorded in construction work in progress for book purposes, which is not recognized for tax purposes. This amount reverses as the assets are placed in service and depreciated. Line 35 represents the gross up for AEFUDC CWIP.

Note (D): Line 36 – Amortization of Debt Costs – Relates to differences between book and tax treatment of debt issuance costs, discounts, reacquisition costs and other costs associated with the Company's debt. This amount reverses over the life of the associated debt.

Note (E): Line 1 – AOCI Amortization of Debt Costs - Represents the tax effect of the unamortized portion of the treasury rate lock agreements recorded for book purposes, which were recognized for tax purposes when paid. This deferred tax asset reverses as the amount is amortized for book purposes.

Note (F): Line 2 – AOCI Decommissioning Costs - Represents the unrealized holding gains or losses on investments that are classified as available for sale for book purposes. The gains and losses are not recognized on the income tax returns until the investment is sold at which time the deferred taxes will reverse.

Note (G): Line 3 – AOCI Retirement Plans - Represents the accumulated unrealized gains and losses on investments related to the Company's Retirement Plan which are not recognized on the income tax returns until the gains and losses are realized at which time the deferred taxes will reverse.

Note (H): Line 4 – Capitalized Construction Interest – Represents the capitalized interest for tax purposes for plant assets which is not recognized for book purposes. This difference will reverse over the depreciable life of the asset.

Note (I): Line 5 – Contributions in Aid of Construction (CIAC) – This ADIT balance relates to the book/tax basis difference in CIAC. For book purposes, CIAC is recorded as a reduction against plant balances; however, for tax purposes it is generally recorded as income. This difference will reverse over the life of the related plant balances.

Note (J): Line 6 – Coal Reclamation Costs – Represents the tax effect of the book regulatory asset for final coal reclamation costs which will reverse once the final coal reclamation costs are recovered.

Note (K): Lines 7, 29, 37 – Decommissioning Costs - Represents the book/tax differences for decommissioning costs. Qualified funding amounts are deductible for federal income tax purposes and determined periodically by the IRS by Private Letter Ruling. This difference will fully reverse once decommissioning has been completed.

Note (L): Lines 8, 9, 10, 38, 39, 40 – Deferred Fuel Costs – Represents the tax effect of the book basis of the accrual for deferred fuel. No such accrual exists for tax purposes. This amount reverses as deferred fuel is credited to or collected from customers.

Note (M): Lines 11, 30 – Depreciation Differences – Related to differences between book and tax depreciation methods, costs and lives for plant assets. These differences reverse over the life of the related assets.

Note (N): Lines 12, 41, 51 – Excess Deferred Taxes - Federal – The excess deferred taxes were created as the result of corporate tax rate changes. The ADIT will reverse as the balance of excess deferred taxes is amortized. Line 12 represents the gross up related to federal excess deferred taxes.

Note (O): Lines 42, 49 – Excess Deferred Taxes – State – Represents the previously recorded deferred state income taxes and regulatory liabilities and assets offsetting such deferred state income taxes at the expected cash flow to be reflected in future rates. Upon implementation of normalization, the Company began amortizing the net regulatory asset for deferred state income taxes to deferred income tax expense over a 15-year period. Line 42 represents the gross up related to state excess deferred taxes.

Note (P): Lines 13, 52 – Investment Tax Credit (ITC) – For book purposes, the Company has deferred the recognition of ITC taken on the tax return and is amortizing this ITC over the life of the plant assets that gave rise to the ITC. There is no tax basis associated with the deferred ITC balances on the books which results in the recognition of a deferred tax asset. This deferred tax asset is reversing over the remaining useful life of the related plant assets. Line 13 represents the gross up related to ITC.

Note (Q): Lines 14, 15, 16 – NOL Carryforward Federal and State – Represents deferred taxes for federal and state net operating losses that will reverse as these losses are utilized in future years.

Note (R): Lines 17, 43 – Other – Represents the difference between book and tax deductions for various expenses. These differences will reverse as the amounts are paid.

Note (S): Line 18 – Other Employee Benefits – For book purposes, certain employee benefit costs are accrued prior to the time that these costs are actually paid or funded. Since the tax deduction is generally allowed only when the costs are paid or funded, a temporary difference arises. The tax effects of these temporary differences are recognized as deferred tax assets which will reverse when the book accrual is funded.

Note (T): Line 19 – Research and Development Credit– Represents the credits the Company earns for various research and development projects but has not yet deducted on its tax return. This difference will reverse once the credits are utilized.

Note (U): Lines 31 – Repair Allowance - Pertains to an accelerated repair deduction that is expensed for tax purposes but capitalized for book purposes. This difference will reverse over the life of the related plant assets.

Note (V): Line 20 – Retirement Plans - For book purposes, certain employee benefit costs are accrued prior to the time that these costs are actually paid or funded as part of an established plan. Since the tax deduction is generally allowed only when the costs are paid or funded, a temporary difference arises. The tax effects of these temporary differences are recognized as deferred tax assets which will reverse when they are funded.

Note (W): Line 32 - Section 174 R&D - Pertains to an accelerated deduction for research & development that is allowed to be taken for tax purposes but is capitalized for book purposes. This difference will reverse over the life of the related plant assets.

Note (X): Line 21 – SFAS 143 Asset Retirement Obligation (ARO) – Represents the tax effect of the accrual of the ARO liability for book purposes, which is not deductible until paid for tax purposes. This amount will reverse when the ARO is paid.

Note (Y): Line 22 – Strategic Costs– Represents the reversal of the accrual related to Strategic Transaction Costs for the merger with Sun Jupiter, LLC. These differences will reverse as the amounts are paid.

Note (Z): Lines 23, 44– Taxes Other Than Income Taxes – Taxes other than income taxes are accrued for book purposes and deducted for tax purposes as the payments are made. The timing differences reverse as the payments are made.

Note (AA): Line 24 – Unbilled Revenue – Represents the tax effect of the difference between unbilled revenues recorded for book and tax purposes. The timing difference is reversed when the revenue is recognized for tax purposes.

	(a)	(b)	(c)	(d)	(e)	(f)
Schedule						
Line G-7.4 Line	No.	Description	Rate Case Adjustments	FN Ref.	Rate Case Eliminations	FN Ref.
		FEDERAL DEFERRED DEBITS:				
		ACCOUNT 190000 ACCUM DEF INCOME TAXES				
1	2	AOCI Decommissioning Costs		(B)	157,782	
2	4	Capitalized Construction Interest			(10,915,618)	(A)
3	6	Coal Reclamation Costs			1,562,731	(B)
4	7	Decommissioning Costs			(1,359,444)	(B)
5	9	Deferred Fuel NM			(311,589)	(B)
6	10	Deferred Fuel TX			(1)	(B)
7	13	ITC - Gross Up			(4,944,038)	(F)
8	17	Other			(27,555)	(D)
9	18	Other Employee Benefits	(1,432,679)	(C)	-	
10	21	SFAS 143 - Asset Retirement Obligation			(25,435,588)	(B)
11	22	Strategic Costs	(2,467,119)		-	(B)
12	24	Unbilled Revenue			(615,172)	(B)
13	25	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	<u>(3,899,798)</u>		<u>(41,888,492)</u>	
		FEDERAL DEFERRED CREDITS:				
		ACCOUNT 282000 ADIT-OTHER PROPERTY				
14	26	Allowance for Borrowed Funds Used During Construction - CWIP			2,010,604	(A)
15	27	Allowance for Equity Funds used During Construction			24,656,619	(G)
16	28	Allowance for Equity Funds used During Construction - CWIP			1,651,138	(A)
17	29	Decommissioning Costs			27,705,089	(B)
18	30	Depreciation and Basis Differences	14,328,677	(E)	10,028,278	(B)
19	33	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	<u>14,328,677</u>		<u>66,051,728</u>	
		FEDERAL DEFERRED OTHER:				
		ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER				
20	34	Allowance for Equity Funds Used During Construction			7,117,193	(G)
21	35	Allowance for Equity Funds Used During Construction - CWIP - Gross Up			476,694	(A)
22	37	Decommissioning Costs			21,166,853	(B)
23	38	Deferred Fuel FERC			10,480	(B)
24	39	Deferred Fuel NM			480,528	(B)
25	40	Deferred Fuel TX			2,363,370	(B)
26	45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	<u>-</u>		<u>31,615,118</u>	
27	46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>\$ 10,428,879</u>		<u>\$ 55,778,354</u>	

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-7.4b. ADJUSTMENTS TO ADFIT
 SPONSOR: SEAN M. IHORN
 PREPARER: TAMMY HENDERSON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7 4b
 PAGE 2 OF 3

(a)		(b)	(c)	(d)	(e)	(f)
Schedule						
Line	G-7.4	Description	Rate Case	FN	Rate Case	FN
No.	Line		Adjustments	Ref.	Eliminations	Ref.
OTHER REGULATORY ASSETS AND LIABILITIES						
ACCOUNT 182300 OTHER REGULATORY ASSETS						
28	47	Allowance for Equity Funds used During Construction			(31,773,815)	(B)
29	48	Allowance for Equity Funds used During Construction - CWIP			(2,127,832)	(A)
30	50	TOTAL FOR 182300 OTHER REGULATORY ASSETS:	-		(33,901,647)	
ACCOUNT 254300 OTHER REGULATORY LIABILITIES						
31	52	ITC			4,944,037	(F)
32	53	TOTAL FOR 254300 OTHER REGULATORY LIABILITIES.	-		4,944,037	
33	54	TOTAL OTHER REGULATORY ASSETS AND LIABILITIES	\$ -		\$ (28,957,610)	(H)

FOOTNOTE EXPLANATIONS:

(A) ADIT related to items in Construction Work in Progress (CWIP) have been eliminated to reflect the exclusion of CWIP from Rate Base.

(B) ADIT balances that relate to assets or liabilities not included in rate base or cost of service were correspondingly excluded from ADIT.

(C) ADIT balances that relate to costs not included in cost of service were correspondingly excluded from ADIT.

Financial Bonus	1,294,530
Other	<u>138,149</u>
Total ADIT excluded	<u>\$ 1,432,679</u>

(D) ADIT balances that relate to assets or liabilities not included in rate base or cost of service were correspondingly excluded from ADIT. (Project Care Bravo)

(E) ADIT balances that relate to assets or liabilities not included in rate base were correspondingly excluded from ADIT (Nuclear Fuel and other plant in service adjustments in rate base). For detail calculation see WP/G-7.4/1.

(F) The Company has elected IRC Section 46(f)(2) for ITC and has eliminated associated deferred ITC from rate base.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.4c: ADFIT AND ITC -
PLANT ADJUSTMENTS & ALLOCATIONS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4c
PAGE 1 OF 1

There are no ADIT balances related to new generating units, nor any post-test year Plant adjustments.
The Company is not requesting the addition of new generating units since its last base rate case.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.4d: ADFIT - RATE CASE EXPENSE
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.4d
PAGE 1 OF 1

This schedule is not applicable to the Company. The Company does not have any accumulated deferred taxes associated with rate case expense at test year end December 31, 2020.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.5: ANALYSIS OF INVESTMENT TAX CREDITS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.5
PAGE 1 OF 1

	(a)	(b)	(c)	
Line No.	Description		FN Ref.	FN Ref.
1	Investment Tax Credits Earned in Test Period	\$ -		
2	Proforma Adjustments	-		
3	Gross Investment Tax Credits		-	
	Less:			
4	Amortization of Investment Tax Credits	\$ 1,619,640 (A)		
5	Pro Forma Adjustments	235,895		
6	Total Amortization		1,855,535	
7	Investment Tax Credit Adjustment		\$ 1,855,535 (B) (C)	
	Test:			
8	Blended Stripped Book Depreciation Rate As Calculated By Dividing ITC Amortization By Realized ITC Including QPE		1.68% (C)	
9	Required Calculation of ITC Amortization Divided By Realized ITC Excluding QPE:			
	Amortization of Investment Tax Credit	1,855,535		
	Gross Amortizable Base (excluding Qualified Progress Expenditures)	= 47,788,637	3.88%	

FOOTNOTES:

- (A) This amount agrees to schedule G-7.8, page 1 of 5, column (b), lines 3 and 16.
- (B) This amount agrees to schedule G-7.8, page 1 of 4, column (c), lines 3 and 16.
- (C) ITC amortization is calculated for various assets by applying the stripped rate for the asset class to the realized ITC for the applicable asset class. See Workpaper G-7.5

Amortization of Investment Tax Credit	1,855,625	
Gross Amortizable Base (including Qualified Progress Expenditures)	= 110,361,817 (D)	1.68%

- (D) \$129,071,509 - Total ITC
(8,537,252) - TRASOP (nonamortizable)
(2,922,688) - Fully amortized amount
(2,148,870) - Items not in Rate Base
(168,882) - Non-QPE Disallowed
(4,932,000) - QPE Disallowed
\$ 110,361,817 - Gross Amortizable Base

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.5(a): UTILIZED
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.5(a)
PAGE 1 OF 1

Line No.	(a) Vintage	(b) ITC Utilized Per Tax Return	(c) QPE	(d) Other
1	1962 (A)	\$85,392	\$0	\$85,392
2	1963	305,278	0	305,278
3	1964	70,961	0	70,961
4	1965	68,209	0	68,209
5	1966	332,533	0	332,533
6	1967	67,308	0	67,308
7	1968	360,290	0	360,290
8	1969	299,329	0	299,329
9	1970	179,863	0	179,863
10	1971	62,401	0	62,401
11	1972	828,223	0	828,223
12	1973	262,901	0	262,901
13	1974	280,987	0	280,987
14	1975	3,885,167	0	3,885,167
15	1976	945,431	124,143	821,288
16	1977	2,220,780	1,270,445	950,335
17	1978	7,977,071	4,186,547	3,790,524
18	1979	10,709,189	8,222,767	2,486,422
19	1980	10,635,420	7,325,007	3,310,413
20	1981	11,036,109	8,008,707	3,027,402
21	1982	12,425,814	7,748,910	4,676,904
22	1983	8,763,201	7,303,478	1,459,723
23	1984	11,407,047	5,171,227	6,235,820
24	1985	8,732,528	6,767,187	1,965,341
25	1986	15,060,488	4,922,083	10,138,405
26	1987	9,800,261	1,522,679	8,277,582
27	1990	5,651,963	0	5,651,963
28	2010 (B)	329,881	0	329,881
29	2012	352,556	0	352,556
30	2014 (C)	29,903	0	29,903
31	2017 (D)	2,148,870	0	2,148,870
32	2018 (D)	3,756,155	0	3,756,115
Total		<u>\$129,071,509</u>	<u>\$62,573,180</u>	<u>\$66,498,289</u>

- (A) Investment tax credits utilized in 1962 - 1973 have been fully amortized.
(B) Investment tax credits utilized in 2010 were generated in 2009.
(C) Investment tax credits utilized in 2014 were generated in 2013.
(D) Investment tax credits utilized in 2019 were generated in 2017 and 2018.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.5(b): GENERATED BUT NOT UTILIZED
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.5(b)
PAGE 1 OF 1

This schedule is not applicable. The Company has utilized all investment tax credits that were generated prior to December 31, 2020.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.5(c): UTILIZED - STAND ALONE BASIS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.5(c)
PAGE 1 OF 1

This schedule is not applicable. EPE did not file a consolidated return for 2019.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.5(d): INVESTMENT TAX CREDIT ELECTION
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.5(d)
PAGE 1 OF 1

The Company has made the following tax elections with respect to investment tax credits:

- 1) On March 8, 1972 the Company elected to amortize investment tax credits utilized on its federal income tax return ratably as a reduction to cost of service over the life of the related property in accordance with Section 46(f)(2) of the Internal Revenue Code.
- 2) As a part of the sale and leaseback transactions related to Palo Verde in 1986, certain of the owner participants elected to pass ITC through to the Company under Section 48(d) of the Internal Revenue Code.
- 3) In 1987, the Company did not elect to reduce ITC by 2 points (from 10% to 8%) as provided by Internal Revenue Code Section 48(q)(4)(B).
- 4) On May 13, 1994, the Company, pursuant to a closing and settlement agreement with the IRS, elected to include in gross income, ratably over the shortest recovery period which could be applicable under Section 16 with respect to such property, an amount equal to 50% of the ITC under Section 48(d).

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.5(e): FERC ACCOUNT 255 BALANCE
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.5(e)
PAGE 1 OF 1

(a) Line No.	(b) Description	(c) Account Balance at December 31, 2020
1	Nuclear	\$ 14,731,712
2	Non-Nuclear	4,608,006
3	Total	<u>\$ 19,339,718</u>

Line No	(a) Description	(b) Test Year (A)	(c) Ratemaking Adjustments (B)	(d) Adjusted Under Current Rates	(e) Revenue Adjustments	(f) As Requested
1	Total Revenue Requirement	\$ 917,510,145	\$ (3,432,414)	\$ 914,077,731	\$ 53,861,666	\$ 967,939,397
	Less Cost of Service Items					
2	Fuel and Purchased Power - Reconcilable	200,521,598	(2,377,716)	198,143,882	-	198,143,882
3	Fuel and Purchased Power - Non-Reconcilable	1,763,709	-	1,763,709	-	1,763,709
4	Other Operations and Maintenance Expense	326,345,754	(10,770,004)	315,575,750	194,390	315,770,140
5	Depreciation and Amortization	106,473,349	20,170,460	126,643,809	-	126,643,809
6	Regulatory Debits	2,238,525	2,781,774	5,020,299	-	5,020,299
7	Decommissioning and Accretion Expense	9,847,576	(9,709,472)	138,104	-	138,104
8	Taxes Other Than Income Taxes	74,646,716	(154,014)	74,492,702	2,392,423	76,885,125
9	State Income Taxes - Current	1,969,464	169,637	2,139,101	1,108,982	3,248,083
10	State Income Taxes - Deferred	767,267	490,255	1,257,522	-	1,257,522
	Less Deductions Not Included in Cost of Service					
11	Interest Expense on Debt	73,404,646	(4,258,370)	69,146,276	2,193,188	71,339,464
12	Allow for Borrowed Funds Used During Construction - CWIP	87,529	(87,529)	-	-	-
13	Employee Benefits - Temporary	5,109,052	1,701,306	6,810,358	-	6,810,358
14	Retirement Plans - Temporary	7,140,628	(1,335,628)	5,805,000	-	5,805,000
15	Decommissioning Costs	2,131,161	(2,131,161)	-	-	-
16	Depreciation and Basis Differences	29,021,659	6,955,281	35,976,940	-	35,976,940
17	Repair Allowance	9,009,288	4,794,712	13,804,000	-	13,804,000
18	Section 174 R&D	4,492,675	1,325	4,494,000	-	4,494,000
19	State Tax Expense - Deferred	(767,267)	(490,255)	(1,257,522)	-	(1,257,522)
20	Subtotal	63,306,816	(9,183,015)	54,123,801	47,972,683	102,096,484
	Add Taxable Income Not Included in Cost of Service					
21	Allowance for Equity Funds Used During Construction	1,308,688	4,046,466	5,355,154	-	5,355,154
22	Amortization of Debt Costs	(977,010)	-	(977,010)	-	(977,010)
23	Capitalized Construction Interest	12,327,255	(9,710,870)	2,616,385	-	2,616,385
24	Coal Reclamation Costs	1,450,876	(1,450,876)	-	-	-
25	Contributions in Aid of Construction	3,732,366	-	3,732,366	-	3,732,366
26	Deferred Fuel Costs - FERC	(81,501)	81,501	-	-	-
27	Deferred Fuel Costs - NM	(2,604,685)	2,604,685	-	-	-
28	Deferred Fuel Costs - TX	(27,080,407)	27,080,407	-	-	-
29	Employee Benefits - Permanent	(4,369,033)	4,369,033	-	-	-
30	Meals and Entertainment	50,270	-	50,270	-	50,270
31	SFAS 143 - Asset Retirement Obligation	9,773,153	(9,773,153)	-	-	-
32	Taxes Other than Income Taxes	3,876,154	-	3,876,154	-	3,876,154
33	Unbilled Revenue	(394,441)	394,441	-	-	-
34	Other - Temporary	2,283,589	-	2,283,589	-	2,283,589
35	Other - Permanent	2,765	-	2,765	-	2,765
36	Federal Taxable Income (Loss)	62,804,855	8,458,619	71,063,474	47,972,683	119,036,157
37	Tax Rate	21%	21%	21%	21%	21%
38	Current Federal Income Taxes Before Credits	13,147,020	1,776,310	14,923,330	10,074,263	24,997,593
	Less					
39	Alternative Minimum Tax Carryforward	-	-	-	-	-
40	Net Operating Loss Carryforward	(59,228)	-	(59,228)	-	(59,228)
41	Other Adjustments	(62,757)	(134,166)	(196,923)	(30,380)	(227,303)
42	Current Federal Income Taxes	13,269,005	1,910,476	15,179,481	10,104,643	25,284,124
	Deferred Federal Income Taxes					
43	Credits	(57,027,687)	-	(57,027,687)	-	(57,027,687)
44	Debits	67,995,085	36,014	68,031,099	-	68,031,100
45	Other	-	-	-	-	-
46	Amortization of Excess Deferred Taxes (F)	944,893	(4,804,771)	(3,859,878)	-	(3,859,878)
47	Total Deferred Federal Income Taxes (C)	11,912,291	(4,768,757)	7,143,534	-	7,143,535
48	Amortization of Investment Tax Credits (D)	(1,619,640)	(235,895)	(1,855,535)	-	(1,855,535)
49	Total Investment Tax Credits	(1,619,640)	(235,895)	(1,855,535)	-	(1,855,535)
50	Total Federal Income Tax Expense (E)	\$ 23,561,656	\$ (3,094,176)	\$ 20,467,480	\$ 10,104,643	\$ 30,572,124

NOTE See footnote explanations at Schedule G-7 6, page 2

Amounts on this schedule may not tie to others due to rounding

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.6: ANALYSIS OF TEST YEAR FIT & REQUESTED FIT -
TAX METHOD 2
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.6
PAGE 2 OF 5

FOOTNOTES FOR TAX METHOD 2 FIT AND SIT

- (A) Total Test Year 12 months ended December 31, 2020 per books.
- (B) Represents rate making adjustments.
- (C) The amounts in columns (b) and (f) agree to Schedule G-7 6(a), page 1, columns (c) and (e), line 24
- (D) The amounts in columns (b) and (f) agree to Schedule G-7.8, page 1, columns (b) and (c), lines 3 and 16.
- (E) The amounts in columns (b) and (f) agree to Schedule G-7.8, page 1, columns (b) and (c), line 21.
The amount in column (b), line 50, represent operating income taxes and will not tie back to Schedule G-7.1.
- (F) This amount agrees to Schedule G-7.9, column (d), line 4
- (G) The amounts in columns (b) and (f) agree to Schedule G-7.8, page 3, columns (b) and (c), line 20.
- (H) The amounts in columns (b) and (f) agree to Schedule G-7 8, page 4, columns (b) and (c), line 22.
- (I) The amounts in columns (b) and (f) agree to Schedule G-7 8, page 5, columns (b) and (c), line 23.
- (J) The apportionment factor in columns (c) through (f) represent the apportionment factors on the most recently filed state tax returns.

CALCULATION OF NEW MEXICO STATE INCOME TAXES

Line No.	(a) Description	(b) Test Year (A)	(c) Ratemaking Adjustments (B)	(d) Adjusted Under Current Rates	(e) Revenue Adjustments	(f) As Requested
1	Total Revenue Requirement	\$ 917,510,145	\$ (3,432,414)	\$ 914,077,731	\$ 53,861,666	\$ 967,939,397
	Less Cost of Service Items					
2	Fuel and Purchased Power - Reconcilable	200,521,598	(2,377,716)	198,143,882	-	198,143,882
3	Fuel and Purchased Power - Non-Reconcilable	1,763,709	-	1,763,709	-	1,763,709
4	Other Operations and Maintenance Expense	326,345,754	(10,770,004)	315,575,750	194,390	315,770,140
5	Depreciation and Amortization	106,473,349	20,170,460	126,643,809	-	126,643,809
6	Regulatory Debts	2,238,525	2,781,774	5,020,299	-	5,020,299
7	Decommissioning and Accretion Expense	9,847,576	(9,709,472)	138,104	-	138,104
8	Taxes Other Than Income Taxes	74,646,716	(154,014)	74,492,702	2,392,423	76,885,125
9	State Income Taxes - Deferred	767,267	490,255	1,257,522	-	1,257,522
	Less Deductions Not Included in Cost of Service:					
10	Interest Expense on Debt	73,404,646	(4,258,370)	69,146,276	2,193,188	71,339,464
11	Allow For Borrowed Funds Used During Construction	87,529	(87,529)	-	-	-
12	Employee Benefits - Temporary	5,109,052	1,701,306	6,810,358	-	6,810,358
13	Retirement Plans - Temporary	7,140,628	(1,335,628)	5,805,000	-	5,805,000
14	Decommissioning Costs	2,131,161	(2,131,161)	-	-	-
15	Depreciation and Basis Differences	29,021,659	6,955,281	35,976,940	-	35,976,940
	Permanent Differences - NM	2,376,140	-	2,376,140	-	2,376,140
16	Repair Allowance	9,009,288	4,794,712	13,804,000	-	13,804,000
17	Section 174 R&D	4,492,675	1,325	4,494,000	-	4,494,000
18	State Tax Expense - Deferred	(767,267)	(490,255)	(1,257,522)	-	(1,257,522)
19	Subtotal	62,900,140	(9,013,378)	53,886,762	49,081,665	102,968,427
	Add Taxable Income Not Included in Cost of Service					
20	Allowance for Equity Funds Used During Construction	1,308,688	4,046,466	5,355,154	-	5,355,154
21	Amortization of Debt Costs	(977,010)	-	(977,010)	-	(977,010)
22	Capitalized Construction Interest	12,327,255	(9,710,870)	2,616,385	-	2,616,385
23	Coal Reclamation Costs	1,450,876	(1,450,876)	-	-	-
24	Contributions in Aid of Construction	3,732,366	-	3,732,366	-	3,732,366
25	Deferred Fuel Costs - FERC	(81,501)	81,501	-	-	-
26	Deferred Fuel Costs - NM	(2,604,685)	2,604,685	-	-	-
27	Deferred Fuel Costs -TX	(27,080,407)	27,080,407	-	-	-
28	Employee Benefits - Permanent	(4,369,033)	4,369,033	-	-	-
29	Meals and Entertainment	50,270	-	50,270	-	50,270
30	SFAS 143 - Asset Retirement Obligation	9,773,153	(9,773,153)	-	-	-
31	Taxes Other than Income Taxes	3,876,154	-	3,876,154	-	3,876,154
32	Unbilled Revenue	(394,441)	394,441	-	-	-
33	Other - Temporary	2,283,589	-	2,283,589	-	2,283,589
34	Other - Permanent	2,765	-	2,765	-	2,765
35	New Mexico Taxable Income (Loss)	62,198,179	8,628,256	70,826,435	49,081,665	119,908,100
36	Tax Rate	5.90%	5.90%	5.90%	5.90%	5.90%
37	Apportionment Factor (J)	18.81%	17.34%	17.34%	17.34%	17.34%
38	Current New Mexico Income Taxes Before Adjustments	690,089	34,671	724,760	502,248	1,227,008
39	Less:					
40	Net Operating Loss Carryforward - New Mexico	-	-	-	-	-
41	Other Adjustments	(268,322)	35,396	(232,926)	(73,091)	(306,017)
42	Current New Mexico Income Taxes	958,411	(725)	957,686	575,339	1,533,025
43	Deferred New Mexico Income Taxes					
44	Debits/Credits	697,883	1,759	699,642	-	699,642
45	Net Operating Loss Carryforward - New Mexico	-	-	-	-	-
46	Other Adjustments	-	-	-	-	-
47	Deferred New Mexico Income Taxes	697,883	1,759	699,642	-	699,642
48	Total New Mexico State Income Tax Expense (G)	\$ 1,656,294	\$ 1,034	\$ 1,657,328	\$ 575,339	\$ 2,232,667

NOTE: See footnote explanations at Schedule G-7.6, page 2

Amounts on this schedule may not tie to others due to rounding

CALCULATION OF ARIZONA STATE INCOME TAXES

Line No.	(a) Description	(b) Test Year (A)	(c) Ratemaking Adjustments (B)	(d) Adjusted Under Current Rates	(e) Revenue Adjustments	(f) As Requested
1	Total Revenue Requirement	\$ 917,510,145	\$ (3,432,414)	\$ 914,077,731	\$ 53,861,666	\$ 967,939,397
	Less Cost of Service Items:					
2	Fuel and Purchased Power - Reconcilable	200,521,598	(2,377,716)	198,143,882	-	198,143,882
3	Fuel and Purchased Power - Non-Reconcilable	1,763,709	-	1,763,709	-	1,763,709
4	Other Operations and Maintenance Expense	326,345,754	(10,770,004)	315,575,750	194,390	315,770,140
5	Depreciation and Amortization	106,473,349	20,170,460	126,643,809	-	126,643,809
6	Regulatory Debits	2,238,525	2,781,774	5,020,299	-	5,020,299
7	Decommissioning and Accretion Expense	9,847,576	(9,709,472)	138,104	-	138,104
8	Taxes Other Than Income Taxes	74,646,716	(154,014)	74,492,702	2,392,423	76,885,125
9	State Income Taxes - Deferred	767,267	490,255	1,257,522	-	1,257,522
	Less Deductions Not Included in Cost of Service					
10	Interest Expense on Debt	73,404,646	(4,258,370)	69,146,276	2,193,188	71,339,464
11	Allow. For Borrowed Funds Used During Construction	87,529	(87,529)	-	-	-
12	Employee Benefits - Temporary	5,109,052	1,701,306	6,810,358	-	6,810,358
13	Retirement Plans - Temporary	7,140,628	(1,335,628)	5,805,000	-	5,805,000
14	Decommissioning Costs	2,131,161	(2,131,161)	-	-	-
15	Depreciation and Basis Differences	29,021,659	6,955,281	35,976,940	-	35,976,940
16	Repair Allowance	9,009,288	4,794,712	13,804,000	-	13,804,000
17	Section 174 R&D	4,492,675	1,325	4,494,000	-	4,494,000
18	State Tax Expense - Deferred	(767,267)	(490,255)	(1,257,522)	-	(1,257,522)
19	Subtotal	65,276,280	(9,013,378)	56,262,902	49,081,665	105,344,567
	Add Taxable Income Not Included in Cost of Service:					
20	Allowance for Equity Funds Used During Construction	1,308,688	4,046,466	5,355,154	-	5,355,154
21	Amortization of Debt Costs	(977,010)	-	(977,010)	-	(977,010)
22	Capitalized Construction Interest	12,327,255	(9,710,870)	2,616,385	-	2,616,385
23	Coal Reclamation Costs	1,450,876	(1,450,876)	-	-	-
24	Contributions in Aid of Construction	3,732,366	-	3,732,366	-	3,732,366
25	Deferred Fuel Costs - FERC	(81,501)	81,501	-	-	-
26	Deferred Fuel Costs - NM	(2,604,685)	2,604,685	-	-	-
27	Deferred Fuel Costs - TX	(27,080,407)	27,080,407	-	-	-
28	Employee Benefits - Permanent	(4,369,033)	4,369,033	-	-	-
29	Meals and Entertainment	50,270	-	50,270	-	50,270
	Permanent Differences - AZ	171,603	-	171,603	-	171,603
30	SFAS 143 - Asset Retirement Obligation	9,773,153	(9,773,153)	-	-	-
31	Taxes Other than Income Taxes	3,876,154	-	3,876,154	-	3,876,154
32	Unbilled Revenue	(394,441)	394,441	-	-	-
33	Other - Temporary	2,283,589	-	2,283,589	-	2,283,589
34	Other - Permanent	2,765	-	2,765	-	2,765
35	Taxable Income (Loss) - Arizona Before Adjustments	64,745,922	8,628,256	73,374,178	49,081,665	122,455,843
36	Adjustments to Arizona Taxable Income:					
37	Depreciation Differences	(59,764,349)	-	(59,764,349)	-	(59,764,349)
38	Arizona - Taxable Income (Loss)	4,981,573	8,628,256	13,609,829	49,081,665	62,691,494
39	Tax Rate	4.90%	4.90%	4.90%	4.90%	4.90%
40	Apportionment Factor (J)	3.6788%	2.9510%	2.9510%	2.9510%	2.9510%
41	Current Arizona Income Tax Before Adjustments	8,980	10,700	19,680	70,972	90,651
42	Less:					
43	Other Adjustments	492,328	39,106	531,434	(10,401)	521,033
44	Current Arizona Income Taxes	(483,348)	(28,406)	(511,754)	81,373	(430,382)
45	Deferred Arizona Income Taxes					
46	Debits/Credits	276,478	249	276,727	-	276,727
47	Other Adjustments	-	-	-	-	-
48	Deferred Arizona Income Taxes	276,478	249	276,727	-	276,727
49	Total Arizona State Income Tax Expense (H)	\$ (206,870)	\$ (28,157)	\$ (235,027)	\$ 81,373	\$ (153,655)

NOTE: See footnote explanations at Schedule G-7 6, page 2

Amounts on this schedule may not tie to others due to rounding

CALCULATION OF TEXAS STATE INCOME TAXES

Line No.	(a) Description	(b) Test Year (A)	(c) Rate-making Adjustments (B)	(d) Adjusted Under Current Rates	(e) Revenue Adjustments	(f) As Requested
1	Total Revenue Requirement	\$ 917,510,145	\$ (3,432,414)	\$ 914,077,731	\$ 53,861,666	\$ 967,939,397
	Less Cost of Service Items					
2	Fuel and Purchased Power - Reconcilable	200,521,598	(2,377,716)	198,143,882	-	198,143,882
3	Fuel and Purchased Power - Non-Reconcilable	1,763,709	-	1,763,709	-	1,763,709
4	Other Operations and Maintenance Expense	326,345,754	(10,770,004)	315,575,750	194,390	315,770,140
5	Depreciation and Amortization	106,473,349	20,170,460	126,643,809	-	126,643,809
6	Regulatory Debits	2,238,525	2,781,774	5,020,299	-	5,020,299
7	Decommissioning and Accretion Expense	9,847,576	(9,709,472)	138,104	-	138,104
8	Taxes Other Than Income Taxes	74,646,716	(154,014)	74,492,702	2,392,423	76,885,125
9	State Income Taxes - Deferred	767,267	490,255	1,257,522	-	1,257,522
	Less Deductions Not Included in Cost of Service					
10	Interest Expense on Debt	73,404,646	(4,258,370)	69,146,276	2,193,188	71,339,464
11	Allow For Borrowed Funds Used During Construction	87,529	(87,529)	-	-	-
12	Employee Benefits - Temporary	5,109,052	1,701,306	6,810,358	-	6,810,358
13	Retirement Plans - Temporary	7,140,628	(1,335,628)	5,805,000	-	5,805,000
14	Decommissioning Costs	2,131,161	(2,131,161)	-	-	-
15	Depreciation and Basis Differences	29,021,659	6,955,281	35,976,940	-	35,976,940
16	Repair Allowance	9,009,288	4,794,712	13,804,000	-	13,804,000
17	Section 174 R&D	4,492,675	1,325	4,494,000	-	4,494,000
18	State Tax Expense - Deferred	(767,267)	(490,255)	(1,257,522)	-	(1,257,522)
19	Subtotal	65,276,280	(9,013,378)	56,262,902	49,081,665	105,344,567
	Add Taxable Income Not Included in Cost of Service					
20	Allow for Equity Funds Used During Construction	1,308,688	4,046,466	5,355,154	-	5,355,154
21	Amortization of Debt Costs	(977,010)	-	(977,010)	-	(977,010)
22	Capitalized Construction Interest	12,327,255	(9,710,870)	2,616,385	-	2,616,385
23	Coal Reclamation Costs	1,450,876	(1,450,876)	-	-	-
24	Contributions in Aid of Construction	3,732,366	-	3,732,366	-	3,732,366
25	Deferred Fuel Costs - FERC	(81,501)	81,501	-	-	-
26	Deferred Fuel Costs - NM	(2,604,685)	2,604,685	-	-	-
27	Deferred Fuel Costs - TX	(27,080,407)	27,080,407	-	-	-
28	Employee Benefits - Permanent	(4,369,033)	4,369,033	-	-	-
29	Meals and Entertainment	50,270	-	50,270	-	50,270
30	SFAS 143 - Asset Retirement Obligation	9,773,153	(9,773,153)	-	-	-
31	Taxes Other than Income Taxes	3,876,154	-	3,876,154	-	3,876,154
32	Unbilled Revenue	(394,441)	394,441	-	-	-
33	Other - Temporary	2,283,589	-	2,283,589	-	2,283,589
34	Other - Permanent	2,765	-	2,765	-	2,765
35	Taxable Income (Loss) - Texas Before Adjustments	64,574,319	8,628,256	73,202,575	49,081,665	122,284,240
36	Cost of Goods Sold not Deductible in Texas	246,100,277	73,733,723	319,834,000	-	319,834,000
37	Texas - Taxable Income (Loss)	310,674,596	82,361,979	393,036,575	49,081,665	442,118,240
38	Tax Rate	0.7500%	0.7500%	0.7500%	0.7500%	0.7500%
39	Apportionment Factor (J)	68.3972%	67.7300%	67.7300%	67.7300%	67.7300%
40	Current Texas Income Tax Before Adjustments	1,593,695	402,832	1,996,528	249,323	2,245,850
41	Less:					
42	Other Adjustments	99,290	204,071	303,361	(202,949)	100,412
43	Current Texas Income Taxes	1,494,405	198,761	1,693,167	452,272	2,145,438
44	Deferred Texas Income Taxes					
45	Debits/Credits	(207,095)	488,248	281,153	-	281,153
46	Other Adjustments	(5)	5	-	-	-
47	Deferred Texas Income Taxes	(207,100)	488,253	281,153	-	281,153
48	Total Texas State Income Tax Expense (I)	\$ 1,287,305	\$ 687,014	\$ 1,974,320	\$ 452,272	\$ 2,426,591

NOTE: See footnote explanations at Schedule G-7 6, page 2.

Amounts on this schedule may not tie to others due to rounding.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.6(a): ANALYSIS OF DEFERRED FIT
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.6(a)
PAGE 1 OF 2

		(a)	(b)	(c)	(d)	(e)
Schedule G-7.6			Test Year		Amount Requested	
Line No.	Line No.	Description	Basis (B)	Amount @ 21%	Basis (C)	Amount @ 21%
ITEM DEFERRED:						
1	12	Allow. for Borrowed Funds Used During Constr. - CWIP	\$ (87,529)	\$ 18,381	\$ -	\$ -
2	13	Employee Benefits - Temporary	(5,109,052)	1,072,901	(6,810,358)	1,430,175
3	14	Retirement Plans - Temporary	(7,140,628)	1,499,532	(5,795,000)	1,216,950
4	15	Decommissioning Costs	(2,131,161)	447,544	-	-
5	16	Depreciation and Basis Differences	(29,021,659)	6,094,548	(35,976,940)	7,555,157
6	17	Repair Allowance	(9,009,288)	1,891,950	(13,804,000)	2,898,840
7	18	Section 174 R&D	(4,492,675)	943,462	(4,494,000)	943,740
8	22	Amortization of Debt Costs	(977,010)	205,172	(977,010)	205,172
9	23	Capitalized Construction Interest	12,327,255	(2,588,724)	2,616,385	(549,441)
10	24	Coal Reclamation Costs	1,450,876	(304,684)	-	-
11	25	Contributions in Aid of Construction	3,732,366	(783,797)	3,732,366	(783,797)
12	26	Deferred Fuel Costs - FERC	(81,501)	17,115	-	-
13	27	Deferred Cost Fuel - NM	(2,604,685)	546,984	-	-
14	28	Deferred Cost Fuel - TX	(27,080,407)	5,686,885	-	-
15	31	SFAS 143 - Asset Retirement Obligation	9,773,153	(2,052,362)	-	-
16	32	Taxes Other than Income Taxes	3,876,154	(813,992)	3,876,154	(813,992)
17	33	Unbilled Revenue	(394,441)	82,833	-	-
18	34	Other - Temporary	2,283,589	(479,554)	2,283,589	(479,554)
19	39	Alternative Minimum Tax	-	-	-	-
20	40	Net Operating Loss Carryforward	-	(59,288)	-	(59,288)
21	41	Other	-	(296,431)	-	(260,329)
22	46	Amortization of Excess Deferred Taxes (D)	-	944,953	-	(3,859,878)
23		Federal Effect of State Deferred Income Taxes	-	(161,139)	-	(300,133)
24	47	TOTAL DEFERRED FIT (A)	\$ (54,686,643)	\$ 11,912,290	\$ (55,348,814)	\$ 7,143,622

NOTE. See footnote explanations on page 2

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.6(a): ANALYSIS OF DEFERRED FIT
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.6(a)
PAGE 2 OF 2

- (A) The amounts in column (c) and (e) agree to the deferred tax balances in Schedule G-7.6, page 1, columns (b) and (f), line 47.
- (B) The amounts in this column correspond to temporary differences in Schedule G-7.6, page 1, column (b).
- (C) The amounts in this column correspond to temporary differences in Schedule G-7.6, page 1, column (f).
- (D) The amounts in columns (c) and (e) agree to Schedule G-7.6, page 1, columns (b) and (f), line 46. The requested amount in column (e) is computed at Schedule G-7.9.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.7: ADDITIONAL DEPRECIATION REQUESTED
DEPRECIATION REQUESTED
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.7
PAGE 1 OF 1

Line No.	(a) Description	(b) Total Company
AEFUDC Depreciation:		
1	Palo Verde Unit 1 & 2	\$ 1,689,756
2	Palo Verde Unit 3	704,161
3	Palo Verde Common & WRF	504,789
4	Palo Verde Transmission	2,988
5	Non-Nuclear Production	1,513,880
6	Distribution	452,496
7	Non-Nuclear Transmission	210,075
8	General	277,009
9	Total AEFUDC Depreciation	<u>\$ 5,355,154</u>

NOTE 1: The above requested adjustment to return for additional depreciation relates to the equity portion of allowance for funds used during construction.

NOTE 2: The amounts above agree to Schedule G-7.8, page 1 of 2, as follows:

Column (a), line 9 on this schedule agrees to Schedule G-7.8, page 1, column (c), line 8.

NOTE 3: The amounts above are calculated at WP/G-7.7.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.8: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD I
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.8
PAGE 1 OF 5

Line No.	(a) Description	(b) Test Year Actual (A)	(c) Company Requested (B)	FN Ref
1	Return	\$ 169,374,532	\$ 208,496,597	
	Deduct:			
2	Interest	73,404,646	71,339,464	
3	Amortization of Investment Tax Credits	1,619,640	1,855,535	(C)
4	Amortization of Excess Deferred Income Taxes	317,127	4,924,480	(D)
5	Other Employee Benefits	4,369,029	-	(E)
6	Other Permanent Differences	229,376	229,376	
7	Research and Development Credit	880,590	880,590	
	Add:			
8	AEFUDC Depreciation	1,308,686	5,355,154	(F)
9	Business Meals not Deductible	50,271	50,271	
10	Amortization of Excess ADSIT	1,262,020	1,064,602	(D)
11	Other Adjustments	0	-	
12	Other Permanent Differences	-	-	
13	Taxable Component of Return	\$ 91,175,101	\$ 135,737,179	
14	Tax Factor	<u>26.5822785%</u>	<u>26.5822785%</u>	
15	Federal Income Taxes Before Adjustments	\$ 24,236,419	\$ 36,082,035	
	Deduct:			
16	Amortization of Investment Tax Credits	\$ 1,619,640	\$ 1,855,535	(C)
17	Amortization of Excess Deferred Income Taxes	317,127	4,924,480	(D)
18	Other	17	-	
	Add:			
19	Other		205,502	
20	Amortization of Excess ADSIT	<u>1,262,020</u>	<u>1,064,602</u>	(D)
21	Total Federal Income Taxes (Operating)*	<u>\$ 23,561,655</u>	<u>\$ 30,572,124</u>	(G)

* Amounts on this schedule may not tie to others due to rounding.

FOOTNOTE EXPLANATIONS:

- (A) Total Test Year Ended December 31, 2020 per books.
This amount represents operating income taxes and will not tie back to Schedule G-7.1.
- (B) Represents amount requested in this filing after rate making adjustments.
- (C) The amounts in columns (b) and (c) agree to Schedule G-7.5, column (b), line 4 and column (c), line 7, respectively.
- (D) The net of these amounts agrees to Schedule G-7.9, column (d), line 8.
- (E) Elimination of tax amounts associated with performance based compensation, not included in cost of service.
- (F) This amount agrees to Schedule G-7.7, line 9, column (e).
- (G) The amounts in columns (b) and (c) agree to Schedule G-7.6, line 50, columns (b) and (f), respectively.
- (H) The apportionment factor in columns (c) through (f) represent the apportionment factors on the most recently filed state tax returns.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.8: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD I
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.8
PAGE 3 OF 5

CALCULATION OF NEW MEXICO STATE INCOME TAXES - METHOD 1

Line No.	(a) Description	(b) Test Year Actual (A)	(c) Company Requested (B)	FN Ref
1	Return	\$ 169,374,532	\$ 208,496,597	
	Deduct:			
2	Interest	73,404,646	71,339,464	
3	New Mexico Permanent Differences	2,376,140	2,376,140	
4	New Mexico Tax Credits	52,380	52,380	
5	Other Employee Benefits	4,369,029	-	
6	Other Permanent Differences	229,376	229,376	
	Add:			
7	AEFUDC Depreciation	1,308,686	5,355,154	
8	Business Meals not Deductible	50,271	50,271	
9	Federal Income Taxes Included in Return	23,561,655	30,572,124	
10	New Mexico Permanent Differences	-	-	
11	New Mexico Tax Credits	-	-	
12	Other New Mexico Differences	414,412	414,412	
13	Other State Income Taxes Included in Return	<u>1,080,436</u>	<u>2,272,937</u>	
14	Taxable Component of Return	\$ 115,358,421	\$ 173,164,135	
15	Tax Factor (H)	<u>1.1219489%</u>	<u>1.0338696%</u>	
16	New Mexico Income Taxes Before Adjustments	\$ 1,294,263	\$ 1,790,291	
	Deduct:			
17	New Mexico Tax Credits	52,380	52,380	
18	Other New Mexico Differences	-	-	
	Add:			
19	Other New Mexico Differences	<u>414,412</u>	<u>494,756</u>	
20	Total New Mexico Income Taxes*	<u>\$ 1,656,295</u>	<u>\$ 2,232,667</u>	

See footnote explanations on page 2.

* Amounts on this schedule may not tie to others due to rounding

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.8: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD I
SPONSOR: SEAN M IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.8
PAGE 4 OF 5

CALCULATION OF ARIZONA STATE INCOME TAXES - METHOD 1

Line No.	(a) Description	(b) Test Year Actual (A)	(c) Company Requested (B)	FN Ref
1	Return	\$ 169,374,532	\$ 208,496,597	
	Deduct:			
2	Interest	73,404,646	71,339,464	
3	Arizona Permanent Differences	-	-	
4	Arizona Tax Credits	533,565	533,565	
5	Other Arizona Differences	-	-	
6	Other Employee Benefits	4,369,029	-	
7	Other Permanent Differences	229,376	229,376	
8	Other State Income Taxes Included in Return	-	-	
	Add:			
9	AEFUDC Depreciation	1,308,686	5,355,154	
10	Arizona Permanent Differences	171,603	171,603	
11	Arizona Tax Credits	-	-	
12	Business Meals Not Deductible	50,271	50,271	
13	Federal Income Taxes Included in Return	23,561,655	30,572,124	
14	Other Arizona Differences	111,819	111,819	
15	Other State Income Taxes Included in Return	2,943,601	4,659,259	
16	Taxable Component of Return	\$ 118,985,551	\$ 177,314,422	
17	Tax Factor (H)	0.1805867%	0.1448084%	
18	Arizona Income Taxes Before Adjustments	\$ 214,872	\$ 256,766	
	Deduct:			
19	Arizona Tax Credits	533,565	533,565	
20	Other Arizona Differences	-	-	
	Add:			
21	Arizona Tax Credits	-	-	
	Other Arizona Differences	111,819	123,144	
22	Total Arizona Income Taxes*	\$ (206,874)	\$ (153,655)	

See footnote explanations on page 2.

* Amounts on this schedule may not tie to others due to rounding

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.8: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD I
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.8
PAGE 5 OF 5

CALCULATION OF TEXAS STATE INCOME TAXES - METHOD 1

Line No.	(a) Description	(b) Test Year Actual (A)	(c) Company Requested (B)	FN Ref
1	Return	\$ 169,374,532	\$ 208,496,597	
	Deduct:			
2	Interest	73,404,646	71,339,464	
3	Texas Permanent Differences	-	-	
4	Texas Tax Credits	99,290	99,290	
5	Other Texas Differences	466,342	-	
6	Other Employee Benefits	4,369,029	-	
7	Other Permanent Differences	229,376	229,376	
8	Other State Income Taxes Included in Return	-	-	
	Add:			
9	AEFUDC Depreciation	1,308,686	5,355,154	
10	Texas Permanent Differences	242,182,429	319,834,000	
11	Texas Tax Credits	-	-	
12	Business Meals not Deductible	50,271	50,271	
13	Other Texas Differences	-	-	
14	Other State Income Taxes Included in Return	1,449,425	2,079,012	
15	Federal Income Taxes Included in Return	23,561,655	30,572,124	
16	Taxable Component of Return	\$ 359,358,315	\$ 494,719,028	
17	Tax Factor (H)	0.5156240%	0.5105686%	
18	Texas Income Taxes Before Adjustments	\$ 1,852,938	\$ 2,525,880	
	Deduct:			
19	Texas Tax Credits	99,290	99,290	
20	Other Texas Differences	466,342	-	
	Add:			
21	Texas Tax Credits	-	-	
22	Other Texas Differences	-	2	
23	Total Texas Income Taxes*	<u>\$ 1,287,306</u>	<u>\$ 2,426,592</u>	

See footnote explanations on page 2.

* Amounts on this schedule may not tie to others due to rounding.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9: AMORTIZATION OF PROTECTED AND
UNPROTECTED EXCESS DEFERRED TAXES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9
PAGE 1 OF 1

Line No.	(a) Description	(b) Requested Protected Amortization	(c) Requested Unprotected Amortization	(d) Requested Total Amortization	
1	Amortization of excess federal deferred taxes from the 1989 income tax rate decrease	\$ (2,072)	\$ (233,165)	\$ (235,237)	(A)
2	Amortization of excess federal deferred taxes related to 1% increase in the income tax rate	-	40,657	40,657	(B)
3	Amortization of excess federal deferred taxes related to the TCJA	(4,729,900)	-	(4,729,900)	(C)
4	Total amortization of excess federal deferred taxes	(4,731,972)	(192,508)	(4,924,480)	(D)
5	Amortization of excess state deferred taxes from normalization	-	1,262,020	1,262,020	(E)
6	Amortization of excess state deferred taxes from state rate changes in 2017 and 2018	-	(197,418)	(197,418)	(F)
7	Total amortization of excess state deferred taxes	-	1,064,602	1,064,602	(G)
8	Total amortization of excess deferred taxes	\$ (4,731,972)	\$ 872,094	\$ (3,859,878)	

METHODOLOGIES USED FOR AMORTIZATION:

Federal excess from 1989 and 1% rate changes

Nuclear protected differences are amortized using the Average Rate Assumption Method
Non nuclear protected differences are amortized using the Reverse South Georgia Method.

Unprotected differences are amortized based upon the reversal of the related timing differences giving rise to the excess deferred tax. One year amortization has been used for various shorter term timing differences.

Federal excess from the TCJA

Amortization of protected excess deferred taxes resulting from the TCJA are being amortized using the Average Rate Assumption Method (ARAM)

State excess

State excess deferred taxes are amortized using the Reverse South Georgia method over a 15 year average life.

FOOTNOTE EXPLANATIONS

- (A) This amount agrees to Schedule G-7.9(a), page 2, column (c), line 45.
- (B) This amount agrees to Schedule G-7.9(a), page 3, column (c), line 58.
- (C) This amount agrees to Schedule G-7.9(a), page 4, column (c), line 75.
- (D) This amount agrees to Schedule G-7.8, page 1, column (c), line 16.
- (E) This amount agrees to Schedule G-7.9(a), page 4, column (c), line 76.
- (F) This amount agrees to Schedule G-7.9(a), page 4, column (c), line 77.
- (G) This amount agrees to Schedule G-7.8, page 1, column (c), line 19.

Note. The amount of excess federal ADIT from the TCJA that the Company is proposing to return via a tariff, as explained in the testimony of EPE witness Prieto, is not included in the amounts above. See WP G-7.9(a).3, page 1a for the calculation of the excess federal ADIT from the TCJA in the tariff.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(a): ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(a)
PAGE 1 OF 4

AMORTIZATION OF EXCESS DEFERRED TAX BALANCES ESTABLISHED IN DOCKET 46831

Line No.	(a) Temporary Differences	(b) Balance of Excess Deferred Taxes as of December 31, 2020 (A)	(c) Requested Amortization
Protected Differences:			
1	Non- Nuclear	\$ -	\$ -
2	Nuclear - Unit 1 and Common	(5,256,000)	0 (D)
3	Nuclear - Palo Verde Unit 3	(753,000)	0 (D)
Carryback - 1989 NOL to 1986:			
4	Nuclear	(238,000)	0 (D)
5	Non Nuclear	(5,698)	(2,072)
Unprotected Differences:			
Palo Verde - Unit 1 and Common			
6	ABFUDC	(4,845,534)	(195,672)
7	ABFUDC - Texas Credits	2,088,048	84,319
8	ABFUDC - N.M. Credits	248,630	10,040
9	ABFUDC - FERC Credits	9,000	0 (D)
10	Amortization of N/F Lease	(315,794)	(12,752)
11	Displacement Capitalized	325,074	13,127
12	O & M Expense Capitalized	(1,424,976)	(57,543)
13	Nuclear Fuel Interest	0	0
14	Pensions Capitalized	(1,000)	0 (D)
15	PCB Income Capitalized	50,055	2,021
16	Taxes Capitalized	(505,810)	(20,426)
PV - Unit 1 Disallowance			
17	ABFUDC	109,568	4,425
18	PCB Income Capitalized	(15,000)	0 (D)
19	Taxes Capitalized	(44,590)	(1,801)
Palo Verde Unit 2			
20	ABFUDC	(93,764)	(3,647)
21	PCB Income Capitalized	0	0
22	Taxes Capitalized	(16,543)	(644)
23	Deferrals - PV Unit 2	223,757	8,702
24	Lease Payment Capitalized	(517,390)	(20,120)
Palo Verde - Transmission			
25	ABFUDC	0	0
26	ABFUDC - Credits	2,629	67

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7 9(a): ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(a)
PAGE 2 OF 4

Line No.	(a) Temporary Differences	(b) Balance of Excess Deferred Taxes as of September 30, 2016 (A)	(c) Requested Amortization (B)
Continued from Schedule G-7.9(a), page 1 of 3.			
27	PCB Income Capitalized	\$ -	\$ -
28	Taxes Capitalized	(407)	(10)
29	Capital Lease - Copper Station	0	0
30	Prudency Audit costs	(120,901)	(14,308)
	Carryback - 1989 NOL to 1986:		
31	Plant	(35,007)	(8,237)
32	Other Non Plant	0	0
	Palo Verde - Unit 3		
33	ABFUDC - Net of Credits	(2,285,992)	(85,136)
34	Capitalized Income	82,371	3,068
35	Pensions Capitalized	(2,000)	0 (D)
36	Taxes	(394,200)	(14,681)
	Palo Verde - Unit 3 S/L (Contra)		
37	ABFUDC - Net of Credits	1,893,096	70,503
38	Interest Income Capitalized	(32,353)	(1,205)
39	Pensions Capitalized	1,000	0 (D)
40	Taxes Capitalized	181,108	6,745
41	AIP Transmission Line	0	0
42	Sub-Total	(11,689,623)	(235,237)
43	Unassigned amount -	173,000	0 (D)
44	Flowback per Docket No 7460 (A)	411,000	0 (D)
45	Total Excess Deferred -1989 Tax rate change	(11,105,623)	(235,237) (B)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(a): ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(a)
PAGE 3 OF 4

Line No.	(a) Temporary Differences	(b) Balance of Excess Deferred Taxes as of December 31, 2020 (A)	(c) Requested Amortization (B)
EXCESS DEFERRED TAX BALANCE RELATED TO 1% INCREASE IN FEDERAL INCOME TAX RATE			
PROTECTED DIFFERENCES:			
46	Non- Nuclear	\$ -	\$ -
47	Nuclear	1,956,000	0 (D)
UNPROTECTED DIFFERENCES:			
Plant:			
Palo Verde - Unit 1 and Common			
48	ABFUDC / AEFUDC - Texas	51,361	2,074
49	ABFUDC / AEFUDC - Other	134,223	5,420
Palo Verde - Unit 2			
50	ABFUDC / AEFUDC	5,535	215
Palo Verde - Unit 3			
51	ABFUDC / AEFUDC - Texas	9,760	364
52	ABFUDC / AEFUDC - Other	61,369	2,286
53	Other Basis Differences	12,556	467
54	Cap. Costs - Gross Texas Direct	223,867	8,338
55	AIP Basis Differences	18,153	843
Palo Verde Deferrals:			
56	Units 1 and 2	274,622	10,884
57	Unit 3	262,231	9,766
58	Total Amortization of Excess Deferred Related to 1%	3,009,677	40,657 (C)

EL PASO ELECTRIC COMPANY

2021 TEXAS RATE CASE FILING

SCHEDULE G-7.9(a): ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE

SPONSOR: CYNTHIA S. PRIETO

PREPARER: TAMMY HENDERSON

FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(a)

PAGE 4 OF 4

Line No.	(a) Temporary Differences	(b) Balance of Excess Deferred Taxes as of December 31, 2020 (A)	(c) Requested Amortization (B)
Protected Differences - TCJA Excess:			
59	Capitalized Costs and Interest	11,556,216	760,323
60	CIAC	4,496,045	355,521
61	NOL Carryforward - Federal	19,729,224	525,522
62	NOL Carryforward - NM	(248,483)	(6,619)
63	Basis and Depreciation Differences	(210,445,255)	(5,605,568)
64	Repair Allowance	(31,726,272)	(641,346)
65	Section 174 R&D	(5,493,842)	(117,732)
Unprotected Differences - TCJA.			
66	AOCI Amortization of Debt Costs	2,442,723	-
67	AOCI Retirement Plans	4,645,909	-
68	Other	967,570	-
69	Other Employee Benefits	2,579,192	-
70	Retirement Plans	10,094,312	-
71	Taxes Other Than Federal Income Tax	(8,060)	-
72	Amortization of Debt Costs	(1,807,516)	-
73	Other	(798,305)	-
74	Taxes Other Than Federal Income Tax	193,846	-
75	Total Excess Federal Deferred Taxes - TCJA	<u>\$ (193,822,696)</u>	<u>\$ (4,729,899) (E)</u>
76	Excess Deferred State Taxes from Normalization	12,620,205	1,262,020 (F)
77	Excess Deferred State Taxes 2017 and 2018 rate changes	<u>(2,961,268)</u>	<u>(197,418) (F)</u>
78	Total Amortization of Excess Deferred	<u>\$ (192,259,705)</u>	<u>\$ (3,859,877)</u>

(A) Agrees to amounts in Schedule G-7.9(b), pages 2 to 4, column (f).

(B) Refer to WP G-7 9(a).1, page 2, line 45, column (d) for calculation of requested amortization.

(C) Refer to WP G-7 9(a).1, page 3, line 58, column (d) for calculation of requested amortization.

(D) Excess deferred taxes for timing differences not recovered from customers as agreed to in PUCT Docket No. 9945.

(E) See WP G-7.9(a) 3 for the calculation of the Excess deferred taxes resulting from the 2017 TCJA and the related amortization requested.

(F) See WP G-7.9(a).2 for the calculation of the amortization of the excess state deferred taxes.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(b): RECONCILIATION OF EXCESS
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(b)
PAGE 1 of 4

SUMMARY OF EXCESS DEFERRED INCOME TAXES

Line No	Description	Balance at DECEMBER 31, 2020
1	Excess federal deferred taxes from 1989 tax rate decrease	\$ (11,105,622) (A)
2	Excess federal deferred taxes related to 1% increase in federal income tax rate	3,009,676 (B)
3	Excess federal deferred taxes from the TCJA	(193,822,696) (C)
4	Excess state deferred taxes due to normalization and state rate changes	9,658,937 (D)
5	Total Excess Deferred Taxes	<u>\$ (192,259,705)</u>

FOOTNOTE EXPLANATIONS:

- (A) Refer to page 3, column (f), line 45, of this schedule.
- (B) Refer to page 4, column (f), line 58, of this schedule.
- (C) Refer to page 4, column (f), line 59, of this schedule.
- (D) Refer to page 4, column (f), line 60, of this schedule.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(b): RECONCILIATION OF EXCESS
SPONSOR: CYNTHIA S PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(b)
PAGE 2 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
			DOCKET 46831			
Line No.	Timing Differences	Excess Deferred Tax Balance as of 09/30/2016	Additional Excess Deferred Taxes	Annual Amortization As Ordered (A)	Amortization for 10/2016 - 12/2020	Excess Deferred Tax Balance as of 12/31/20 (B)
Excess Deferred Taxes - 1989 Tax Rate Change						
Protected Differences:						
1	Non- Nuclear	\$ -	\$ -	\$ -	\$ -	\$ -
2	Nuclear - Unit 1 and Common	(5,256,000)		-	-	(5,256,000) (C)
3	Nuclear - Palo Verde Unit 3	(753,000)		-	-	(753,000) (C)
Carryback - 1989 NOL to 1986:						
4	Nuclear	(238,000)		-	-	(238,000) (C)
5	Non Nuclear	(14,504)		(2,072)	(8,806)	(5,698)
Unprotected Differences:						
Palo Verde - Unit 1 and Common						
6	ABFUDC	(5,677,140)		(195,672)	(831,606)	(4,845,534)
7	ABFUDC - Texas Credits	2,446,404		84,319	358,356	2,088,048
8	ABFUDC - N.M Credits	291,300		10,040	42,670	248,630
9	ABFUDC - FERC Credits	9,000		-	-	9,000 (C)
10	Amortization of N/F Lease	(369,990)		(12,752)	(54,196)	(315,794)
11	Displacement Capitalized	380,864		13,127	55,790	325,074
12	O & M Expense Capitalized	(1,669,534)		(57,543)	(244,558)	(1,424,976)
13	Nuclear Fuel Interest	-		-	-	-
14	Pensions Capitalized	(1,000)		-	-	(1,000) (C)
15	PCB Income Capitalized	58,644		2,021	8,589	50,055
16	Taxes Capitalized	(592,620)		(20,426)	(86,811)	(505,810)
PV - Unit 1 Disallowance						
17	ABFUDC	128,374		4,425	18,806	109,568
18	PCB Income Capitalized	(15,000)		-	-	(15,000) (C)
19	Taxes Capitalized	(52,244)		(1,801)	(7,654)	(44,590)
Palo Verde Unit 2						
20	ABFUDC	(109,264)		(3,647)	(15,500)	(93,764)
21	PCB Income Capitalized	-		-	-	-
22	Taxes Capitalized	(19,280)		(644)	(2,737)	(16,543)
23	Deferrals - PV Unit 2	260,740		8,702	36,984	223,757
24	Lease Payment Capitalized	(602,900)		(20,120)	(85,510)	(517,390)
Palo Verde - Transmission						
25	ABFUDC	-		-	-	-
26	ABFUDC - Credits	2,914		67	285	2,629
27	PCB Income Capitalized	-		-	-	-
28	Taxes Capitalized	(449)		(10)	(43)	(407)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(b) RECONCILIATION OF EXCESS
SPONSOR: CYNTHIA S PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(b)
PAGE 3 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
			DOCKET 46831			
Line No	Timing Differences	Excess Deferred Tax Balance as of 09/30/2016	Additional Excess Deferred Taxes	Annual Amortization As Ordered (A)	Amortization for 10/2016 - 12/2020	Excess Deferred Tax Balance as of 12/31/20 (B)
Continued From Schedule G-7.9(b), Page 2 of 4						
29 Capital Lease - Copper Station 1	\$ -	\$ -	\$ -	\$ -		
30 Prudency Audit costs	(181,710)	(14,308)	(60,809)	(120,901)		
Carryback - 1989 NOL to 1986						
31 Plant	(70,014)	(8,237)	(35,007)	(35,007)		
32 Other Non Plant	-	-	-	-		
Palo Verde - Unit 3						
33 ABFUDC - Net of Credits	(2,647,820)	(85,136)	(361,828)	(2,285,992)		
34 Capitalized Income	95,410	3,068	13,039	82,371		
35 Pensions Capitalized	(2,000)	-	-	(2,000)	(C)	
36 Taxes	(456,594)	(14,681)	(62,394)	(394,200)		
Palo Verde - Unit 3 S/L (Contra)						
37 ABFUDC - Net of Credits	2,192,734	70,503	299,638	1,893,096		
38 Interest Income Capitalized	(37,474)	(1,205)	(5,121)	(32,353)		
39 Pensions Capitalized	1,000	-	-	1,000	(C)	
40 Taxes Capitalized	209,774	6,745	28,666	181,108		
41 AIP Transmission Line	-	-	-	-		
42 Sub - Total	(12,689,379)	(235,237)	(999,757)	(11,689,622)		
43 Unassigned amount -	173,000	-	-	173,000	(C)	
44 Flowback per PUCT Docket No.7460	411,000	-	-	411,000	(C)	
Total Excess Deferred Taxes- 1989						
45 Tax Rate Change	(12,105,379)	(235,237)	(999,757)	(11,105,622)		

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(b). RECONCILIATION OF EXCESS
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(b)
PAGE 4 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
DOCKET 46831						
Line No	Timing Differences	Excess Deferred Tax Balance as of 09/30/2016	Additional Excess Deferred Taxes	Annual Amortization As Ordered (A)	Amortization for 10/2016 - 12/2020	Excess Deferred Tax Balance as of 12/31/20 (B)
Excess Deferred Tax Balances Related To 1% Increase In Federal Income Tax Rate						
46	Non- Nuclear	\$ -		\$ -	\$ -	\$ -
47	Nuclear	1,956,000		-	-	1,956,000 (C)
UNPROTECTED DIFFERENCES:						
Plant						
Palo Verde - Unit 1 and Common						
48	ABFUDC / AEFUDC - Texas	60,175		2,074	8,815	51,361
49	ABFUDC / AEFUDC - Other	157,258		5,420	23,035	134,223
Palo Verde - Unit 2						
50	ABFUDC / AEFUDC	6,449		215	914	5,535
Palo Verde - Unit 3						
51	ABFUDC / AEFUDC - Texas	11,307		364	1,547	9,760
52	ABFUDC / AEFUDC - Other	71,084		2,286	9,716	61,369
53	Other Basis Differences	14,541		467	1,985	12,556
54	Cap Costs - Gross Texas Direct	259,303		8,338	35,437	223,867
55	AIP Basis Differences	21,736		843	3,583	18,153
Palo Verde Deferrals						
56	Units 1 and 2	320,879		10,884	46,257	274,622
57	Unit 3	303,736		9,766	41,506	262,231
58	Total Excess Deferred Related to 1%	3,182,468		40,657	172,792	3,009,676
59	Excess Federal Deferred - TCJA	-	(D) (193,822,696)	-	-	(193,822,696)
60	Excess State Deferred Taxes	17,983,790	(E) (2,961,268)	1,262,020	(F) 5,363,585	9,658,937
61	Total Excess Deferred Taxes	\$ 9,060,879	\$ (196,783,964)	\$ 1,067,440	\$ 4,536,620	\$ (192,259,705)

FOOTNOTE EXPLANATIONS

- (A) These amounts were filed in PUCT Docket No. 44941 and assumed to be agreed to in the settlement
(B) This column is a requirement of Schedule G-7 9(a)
(C) Excess deferred taxes for timing differences not recovered from customers as agreed to in PUCT Docket No. 9945
(D) Excess deferred federal taxes added from the TCJA. See WP G-7 9(a)-3 for detail by timing difference.
(E) Excess deferred state taxes added for state rate changes in 2017 and 2018
(F) Amortization ordered in PUCT Docket No. 44941 over 15 years using the straight-line method

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.9(c): ANALYSIS OF RESERVE
ACCOUNTING FOR EXCESS DEFERRED TAXES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.9(c)
PAGE 1 OF 1

This schedule is not applicable. The Company was not required by prior Commission order to establish reserve accounting for excess deferred taxes.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.10: EFFECTS OF ACCOUNTING ORDER DEFERRALS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.10
PAGE 1 OF 1

This schedule is not applicable. The Company does not have any ADFIT or FIT as of December 31, 2020 related to accounting order deferrals.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.11: EFFECTS OF POST TEST YEAR ADJUSTMENT
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.11
PAGE 1 OF 1

This schedule is not applicable to the Company's current proceeding. The Company's request does not include a post test year adjustment to plant.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.12: EFFECTS OF RATE MODERATION PLAN
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.12
PAGE 1 OF 1

REQUESTED RATE MODERATION PLAN:

This portion of the schedule is not applicable. There is no existing rate moderation plan and the Company is not requesting a rate moderation plan.

PREVIOUS RATE MODERATION PLAN:

There are no previous rate moderation plans that affect FIT and ADFIT.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-07.12(a): TREATMENT OF FIT AND
ADFIT IN RATE MODERATION PLAN
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-07.12(a)
PAGE 1 OF 1

REQUESTED RATE MODERATION PLAN:

This portion of the schedule is not applicable. The Company is not requesting a rate moderation plan.

EXISTING RATE MODERATION PLAN:

ADFIT and FIT: The Company does not have an existing rate moderation plan.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.13: LIST OF FIT TESTIMONY
SPONSOR: CYNTHIA S. PRIETO
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.13
PAGE 1 OF 1

Please refer to testimony filed supporting FIT and ADIT:

Cynthia S. Prieto
Sean M. Ihorn

Pages 19 to 30
Pages 1 to 20

Note: See confidential workpaper G-7.13/1 for the most recent federal income tax return filed.

The Company first recorded deferred federal income taxes on differences in reporting income for book purposes versus tax purposes and for depreciation and other plant basis differences that arose after the enactment of the Internal Revenue Code of 1954

In 1979, the Company began recording deferred taxes on all book to tax timing differences

Effective January 1, 1993, the Company began recording income taxes under the provisions of Statement of Financial Accounting Standards No. 109 "Accounting for income Taxes" ("SFAS No. 109"). Under SFAS No. 109, deferred income taxes are computed on all of the differences between the book balance sheet and the tax balance sheet. Accordingly, the Company's books were fully normalized at that time for Federal and state taxing jurisdictions, except as noted below

The year other tax differences and the related normalization began is as follows

Line No.	(a) Description of Timing Difference	(b) First Year of Timing Difference	(c) First Year of Normalization	(d) Method of Normalization
1	ACCUMULATED OTHER COMPREHENSIVE INCOME AMORTIZATION OF DEBT COSTS	1979	1979	OVER LIFE OF DEBT
2	ACCUMULATED OTHER COMPREHENSIVE INCOME DECOMMISSIONING COSTS	1984	1984	OVER DECOMMISSIONING PERIOD
3	ACCUMULATED OTHER COMPREHENSIVE INCOME RETIREMENT PLANS	2006	2006	OVER LIFE OF ACCRUAL
4	ALLOWANCE FOR BORROWED FUNDS USED DURING CONSTRUCTION - CWIP	1977	1977	OVER LIFE OF PLANT
5	ALLOWANCE FOR EQUITY FUNDS USED DURING CONSTRUCTION	1983	N/A	NOT NORMALIZED
6	ALLOWANCE FOR EQUITY FUNDS USED DURING CONSTRUCTION - CWIP	1983	N/A	NOT NORMALIZED
7	ALTERNATIVE MINIMUM TAX CREDIT CARRYFORWARD	1986	1986	OVER LIFE OF BENEFIT
8	AMORTIZATION OF DEBT COSTS	1979	1979	OVER LIFE OF DEBT
9	CAPITALIZED CONSTRUCTION INTEREST	1986	1986	OVER PLANT LIFE
10	CONTRIBUTIONS IN AID OF CONSTRUCTION	1982	1982	OVER PLANT LIFE
11	COAL RECLAMATION COSTS	1977	1979	OVER LIFE OF RECLAMATION
12	DECOMMISSIONING COSTS	1984	1984	OVER DECOMMISSIONING PERIOD
13	DEFERRED FUEL FERC	1984	1984	OVER LIFE OF ACCRUAL
14	DEFERRED FUEL NM	1984	1984	OVER LIFE OF ACCRUAL
15	DEFERRED FUEL TX	1984	1984	OVER LIFE OF ACCRUAL
16	DEPRECIATION DIFFERENCES	1954	1979	OVER PLANT LIFE
17	EXCESS DEFERRED TAXES - FEDERAL	1986	1986	OVER 30 YEARS
18	EXCESS DEFERRED TAXES - STATE	2016	2016	OVER 15 YEARS
19	FEDERAL OFFSET	1979	1979	OVER PLANT LIFE
20	ITC	1986	1986	OVER PLANT LIFE
21	NOL CARRYFORWARD - AZ	1986	1986	OVER LIFE OF BENEFIT
22	NOL CARRYFORWARD - FEDERAL	1986	1986	OVER LIFE OF BENEFIT
23	NOL CARRYFORWARD - NM	1986	1986	OVER LIFE OF BENEFIT
24	OPERATING LEASE	2019	2019	OVER LIFE OF ACCRUAL
25	OTHER	1979	1979	OVER LIFE OF ACCRUAL
26	OTHER EMPLOYEE BENEFITS	2006	2006	OVER LIFE OF ACCRUAL
27	REPAIR ALLOWANCE	1954	1979	OVER LIFE OF PLANT
28		1986	1986	OVER LIFE OF BENEFIT
29	RESEARCH AND DEVELOPMENT CREDIT RETIREMENT PLANS	2006	2006	OVER LIFE OF ACCRUAL
30	SECTION 174 R&D	1986	1986	OVER LIFE OF BENEFIT
31	SFAS 143 - ASSET RETIREMENT OBLIGATION	2002	2002	OVER LIFE OF OBLIGATION
32	STATE DEFERRED INCOME TAXES	1993	2016	OVER LIFE OF PLANT / ACCRUAL, SEE G-7 13(C)
33	STRATEGIC COSTS	2019	2019	OVER LIFE OF ACCRUAL
34	TAXES OTHER THAN INCOME TAXES	2001	2001	OVER LIFE OF ACCRUAL
35	UNBILLED REVENUE	1986	1986	OVER LIFE OF ACCRUAL

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.13(b): TAX ELECTIONS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.13(b)
PAGE 1 OF 1

The Company has made the following tax elections since the last rate filing in Docket No. 46831

Tax Year

2016 Elected to relinquish the entire carryback period with respect to the net operating loss incurred in the tax year ended December 31, 2016 and will have such loss available for carryforward only.

Elected a qualified decommissioning fund under IRC Code Section 468A for Units 1, 2, and 3 of Palo Verde Nuclear Generating Station.

2017 Elected a qualified decommissioning fund under IRC Code Section 468A for Units 1, 2, and 3 of Palo Verde Nuclear Generating Station.

2018 Elected to carryforward the reduced regular credit under section 280C for increasing research activities.

Elected a qualified decommissioning fund under IRC Code Section 468A for Units 1, 2, and 3 of Palo Verde Nuclear Generating Station.

2019 Elected to carryforward the reduced alternative simplified credit under section 280C for increasing research activities.

Elected a qualified decommissioning fund under IRC Code Section 468A for Units 1, 2, and 3 of Palo Verde Nuclear Generating Station.

Revenue Procedure 2011-29 election for treatment of success-based fees.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.13(c): CHANGES IN ACCOUNTING
FOR DEFERRED FIT
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.13(c)
PAGE 1 OF 1

The Company has not filed any method or accounting changes with the Internal Revenue Service since its most recently filed rate case.

EI PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.13(d): IRS AUDIT STATUS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.13(d)
PAGE 1 OF 1

In tax years 2011 through 2020 the Company was participating in the IRS Compliance Assurance Process (CAP) Program. The CAP is a method of resolving tax issues between the taxpayer and the IRS through open and transparent interactions and communications to resolve issues prior to the filing of tax returns. As described in Internal Revenue bulletin 2005-50, "the objective of the program is to reduce taxpayer burden and uncertainty while assuring the IRS of the accuracy of tax returns prior to filing, thereby reducing or eliminating the need for post-filing examinations." Basically, this means that the IRS conducts its examination during the year as the information and transactions included in the return are occurring. The Company has received full acceptance letters for its 2016-2018 federal returns. The Company is no longer subject to examination for years prior to 2019. The Company's 2019 tax return is not currently under audit. The Company's 2020 tax returns have not been filed.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.13(e): PRIVATE LETTER RULINGS
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.13(e)
PAGE 1 OF 1

The Company has received no new Private Letter Rulings since the last rate filing. There are no Ruling Requests currently pending with the IRS.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.13(f): METHOD OF ACCOUNTING FOR ADIT
RELATED TO NOL CARRYFORWARD
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-7.13(f)
PAGE 1 OF 1

For the test year ended December 31, 2020, the Company has \$0.9 million of federal and \$0.3 million of state ADIT from net operating loss carryforwards (NOL's).

All effects of NOL carryforwards, when generated, have been accounted for as reductions of deferred tax expense. When the NOL's are utilized, the ADIT is reversed.

The type of journal entry used to record an NOL carryforward is:

<u>Generation Journal Entry</u>	<u>Debit</u>	<u>Credit</u>
Account 190, ADIT NOL Carryforward (debit)	\$XXX	
Account 411, Deferred Federal Income Tax Expense (credit)		\$XXX
<u>Utilization Journal Entry</u>		
Account 410, Deferred Federal Income Tax Expense (debit)	\$XXX	
Account 190, ADIT NOL Carryforward (credit)		\$XXX

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE
 SCHEDULE G-8. OUTSIDE SERVICES EMPLOYED - FERC 900
 SERIES EXPENSES
 SPONSOR CYNTHIA S PRIETO
 PREPARER. ALEJANDRA GUEVARA
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-8
 PAGE 1 OF 15

Line No.	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
Outside Services - Consulting						
1	Consulting	923000	ABB Enterprise Software Inc	\$ 27,289	Information Technology Services	Note 1
2	Consulting	923000	Accruals and Reversals for Various Vendors	430,662	Accruals and Reversals for Various Vendors	Note 1
3	Consulting	923000	AECOM Technical Services Inc	12,200	Engineering Services	Note 1
4	Consulting	921000	Aon Consulting Inc	1,050	Human Resource Consulting Services	Note 1
5	Consulting	923000	Aon Consulting Inc	4,200	Compensation Plan Consulting Services	Note 1
6	Consulting	923000	BGC Financial LP	260	Financial Services	Note 1
7	Consulting	923000	Big Media	4,500	Printing and Signage Services	Note 1
8	Consulting	923000	Blackbaud Inc	56,854	Information Technology Services	Note 1
9	Consulting	923000	Business Wire Inc	42,242	Public & Investor Relations Consulting Services	Note 1
10	Consulting	923000	Catalyst Consulting LLC	2,700	Electrical Industry Consulting Service	Note 1
11	Consulting	928000	Catalyst Consulting LLC	1,400	Electrical Industry Consulting Service	Note 1
12	Consulting	921000	CEB Inc	23,479	Technology Consulting Services	Note 1
13	Consulting	923000	Certified Translation Dallas LLC	6,611	Marketing Services	Note 1
14	Consulting	930100	Certified Translation Dallas LLC	100	Marketing Services	Note 1
15	Consulting	921000	Chad Hymas Communications Inc	27,583	Communication Consulting Services	Note 1
16	Consulting	928000	Childress, Randall W PC	25,407	Various	Note 1
17	Consulting	923000	Choice Power LP	6,230	Electrical Industry Consulting Service	Note 1
18	Consulting	931000	Choice Power LP	1,080	Electrical Industry Consulting Service	Note 1
19	Consulting	921000	Compliance Strategists LLC	2,575	Compliance & Risk Management Services	Note 1
20	Consulting	930200	Corporate Connection	5,452	Marketing Services	Note 1
21	Consulting	923000	CultureSpan Marketing	451,317	Marketing Consulting Services	Note 1
22	Consulting	923000	Designed by Ivan	16,960	Marketing Consulting Services	Note 1
23	Consulting	928000	DGC Consulting	84,566	Business Consulting Services	Note 1
24	Consulting	930200	Digital Assurance Certification LLC	1,750	Financial Services	Note 1
25	Consulting	923000	DMG Four Corners Research Inc	7,785	Environment and Infrastructure Engineering Services	Note 1
26	Consulting	928000	Duggins Wren Mann & Romero LLP	37,400	Various	Note 1
27	Consulting	928000	Dyonix	2,037	Information Technology Consulting Services	Note 1
28	Consulting	928000	Dyopath LLC	654	Information Technology Consulting Services	Note 1
29	Consulting	923000	El Paso Sanitation Systems Inc	435	Sanitation Systems & Services	Note 1
30	Consulting	923000	Energy & Environmental Economics Inc	416,957	Environmental Service	Note 1
31	Consulting	928000	Energy & Environmental Economics Inc	80,109	Environmental Service	Note 1
32	Consulting	921000	Escalent Inc	119,700	Business Consulting Services	Note 1
33	Consulting	923000	Fastsigns	1,344	Customized Signs Services	Note 1
34	Consulting	923000	Financo Inc	4,000	Financial Consulting Services	Note 1
35	Consulting	923000	Fitch Ratings	97,500	Market Consulting Services	Note 1
36	Consulting	923000	Fredric W Cook & Co Inc	94,305	Human Resource Consulting Services	Note 1
37	Consulting	921000	Gallagher Benefit Services Inc	25,000	Strategic & Benchmark Survey Services	Note 1
38	Consulting	923000	Gallup Inc	7,500	Consulting Services	Note 1
39	Consulting	928000	Gannett Fleming Valuation and Rate Consultants LLC	(5,720)	Consulting Services	Note 1
40	Consulting	923000	GRY Engineering	1,375	Engineering Services	Note 1
41	Consulting	923000	Heldrick & Struggles Inc	140,103	Human Resource Consulting Services	Note 1
42	Consulting	923000	Hydra Aquatic Inc	2,643	Environmental Services	Note 1
43	Consulting	923000	ICAP Energy LLC	3,718	Brokerage Services	Note 1
44	Consulting	923000	ICE US OTC Commodity Markets LLC	68,360	Brokerage Services	Note 1
45	Consulting	921000	Institute for Safety in Powerline Const	4,596	Institute for Safety in Powerline Const	Note 1
46	Consulting	923000	Integrated Internet Of Things	29,418	Sales & Use Tax for Various Vendors	Note 1
47	Consulting	923000	J D Power	44,399	Consulting Services	Note 1
48	Consulting	923000	Karen Laos Consulting LLC	5,000	Human Resource Consulting Services	Note 1
49	Consulting	921000	KT Sullivan & Associates LLC	15,486	Human Resource Consulting Services	Note 1
50	Consulting	923000	Mafdet Group LLC	25,194	Security Consulting Services	Note 1
51	Consulting	923000	Market Strategies International	40,000	Marketing Services	Note 1
52	Consulting	923000	Marsh Wortham	167,783	Insurance Consulting Services	Note 1

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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SCHEDULE G-8. OUTSIDE SERVICES EMPLOYED - FERC 900
SERIES EXPENSES
SPONSOR CYNTHIA S PRIETO
PREPARER ALEJANDRA GUEVARA
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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
53	Consulting	923000	Martech Media Inc	89,764	Information Technology Consulting Services	Note 1
54	Consulting	923000	Meltwater News US Inc	19,688	Marketing Services	Note 1
55	Consulting	923000	Mendian Compensation Partners LLC	7,978	Compensation Plan Consulting Services	Note 1
56	Consulting	923000	MerKadoTeknia Research & Consulting LLC	61,677	Focus Group Testing Services	Note 1
57	Consulting	925000	MerKadoTeknia Research & Consulting LLC	8,991	Focus Group Testing Services	Note 1
58	Consulting	928000	Merrimack Energy Group Inc	37,563	Fueling & Environmental Services	Note 1
59	Consulting	923000	Nuschler, Robin M Esq	194,980	Various	Note 1
60	Consulting	928000	Nuschler, Robin M Esq	55,281	Various	Note 1
61	Consulting	923000	NUVI LLC	3,550	Information Technology Consulting Services	Note 1
62	Consulting	923000	Open Access Technology Intl Inc	5,413	Information Technology Services	Note 1
63	Consulting	923000	Pluris Valuation Advisors LLC	4,000	Accounting Valuation Services	Note 1
64	Consulting	923000	Quanta Technology LLC	159,000	Environment and Infrastructure Engineering Services	Note 1
65	Consulting	923000	RPB Energy Economics LLC	9,844	Electric Energy Consulting Services	Note 1
66	Consulting	923000	Source Commodities LLC	20	Broker Services	Note 1
67	Consulting	923000	Stanton Street Technology Group	7,634	Information Technology Services	Note 1
68	Consulting	921000	Vanry & Associates Inc	52,203	Accounting Services	Note 1
69	Consulting	923000	Vickery & Sadler LLC	78,000	Environment and Infrastructure Engineering Services	Note 1
70	Consulting	923000	Weaponize	24,079	Video Recording Services	Note 1
71	Consulting	923000	WSP USA Inc	8,500	Consulting Services	Note 1
72			Total Outside Services - Consulting	3,501,713		
			Outside Services - Employment Services			
73	Employment Services	903000	Burnett Companies Consolidated Inc	63,858	Employment & Recruitment Services	Note 1
74	Employment Services	921000	Burnett Companies Consolidated Inc	14,659	Employment & Recruitment Services	Note 1
75	Employment Services	923000	Burnett Companies Consolidated Inc	140,830	Employment & Recruitment Services	Note 1
76	Employment Services	923000	CareerBuilder LLC	24,000	Employment & Recruitment Services	Note 1
77	Employment Services	921000	Central Transportation Systems Inc	5,269	Transportation Services	Note 1
78	Employment Services	921000	Confidential Drug Testing	2,898	Drug Testing Services	Note 1
79	Employment Services	923000	Confidential Drug Testing	160	Drug Testing Services	Note 1
80	Employment Services	921000	Eastside Rehabilitation Medicine & Pain Clinic	2,520	Medical Services	Note 1
81	Employment Services	921000	GradLeaders	250	Employment & Recruitment Services	Note 1
82	Employment Services	921000	Helm and Associates Inc	1,125	Human Resources Services	Note 1
83	Employment Services	921000	Honestia Screening	10,275	Employment & Recruitment Services	Note 1
84	Employment Services	923000	Honestia Screening	368	Employment & Recruitment Services	Note 1
85	Employment Services	923000	Integrated Human Capital	7,394	Temporary Employment Services	Note 1
86	Employment Services	923000	Intelligent Compensation LLC	722	Compensation Plan Consulting Services	Note 1
87	Employment Services	923000	LinkedIn Corporation	23,199	Employment & Recruitment Services	Note 1
88	Employment Services	921000	Reclassification of Various Vendors	(150)	Reclassification of Various Vendors	Note 1
89	Employment Services	921000	RecruitMilitary LLC	1,166	Employment & Recruitment Services	Note 1
90	Employment Services	921000	Supreme Laundry Cleaners	22	Laundry Services	Note 1
91	Employment Services	921000	Talevation LLC	1,440	Human Resources Services	Note 1
92	Employment Services	921000	Torres, Mike A PT DPT	1,200	Medical Services	Note 1
93	Employment Services	921000	United Van Lines	3,695	Equipment Rental & Services	Note 1
94	Employment Services	921000	UT San Antonio-Handshake	2,020	Employment & Recruitment Services	Note 1
95	Employment Services	921000	UT WEB TXSHOP	600	Employment & Recruitment Services	Note 1
96	Employment Services	921000	Vantage Point Visual Studios Inc	268	Photography Services	Note 1
97	Employment Services	921000	Willis Towers Watson US LLC	6,183	Compensation Plan Consulting Services	Note 1
98	Employment Services	923000	Willis Towers Watson US LLC	2,700	Human Resources Consulting Services	Note 1
99	Employment Services	921000	Workmed Inc	330	Medical Services	Note 1
100			Total Outside Services - Employment Services	317,001		
			Outside Services - Energy Efficiency			

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EL PASO ELECTRIC COMPANY
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SCHEDULE G-8 OUTSIDE SERVICES EMPLOYED - FERC 900
SERIES EXPENSES
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PREPARER: ALEJANDRA GUEVARA
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Line No.	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
101	Energy Efficiency	928010	1220 1280 Don Haskins LTD	5,755	Various	Note 2
102	Energy Efficiency	928010	1A Electric	7,360	Various	Note 2
103	Energy Efficiency	928010	A & M Electric LLC	16,880	Various	Note 2
104	Energy Efficiency	928010	Aasheeni Properties LLC	620	Various	Note 2
105	Energy Efficiency	928010	Accruals and Reversals for Various Vendors	119,282	Accruals and Reversals for Various Vendors	Note 2
106	Energy Efficiency	928010	Affordable Housing Enterprises	188,608	Various	Note 2
107	Energy Efficiency	928010	AM Conservation Group Inc	55,789	Various	Note 2
108	Energy Efficiency	928010	American Wholesale Lighting Inc	6,326	Various	Note 2
109	Energy Efficiency	928010	Americas Swimming Pool Company	15,300	Various	Note 2
110	Energy Efficiency	928010	ARCA Recycling Inc	104,359	Various	Note 2
111	Energy Efficiency	928010	Ansta Development LLC	16,425	Various	Note 2
112	Energy Efficiency	928010	AT & T Services Inc	11,201	Various	Note 2
113	Energy Efficiency	928010	Barrett Airworks Service Company	6,772	Various	Note 2
114	Energy Efficiency	928010	Battenes Plus Bulbs 442	7,352	Various	Note 2
115	Energy Efficiency	928010	Benchmark Group Inc	4,301	Various	Note 2
116	Energy Efficiency	928010	BidEnergy Inc	118,421	Various	Note 2
117	Energy Efficiency	928010	Blu Contractor LLC	120,235	Various	Note 2
118	Energy Efficiency	928010	Blue Beacon USA LP	9,284	Various	Note 2
119	Energy Efficiency	928010	Borderland Windows & Doors	6,434	Various	Note 2
120	Energy Efficiency	928010	Bottling Group LLC	10,380	Various	Note 2
121	Energy Efficiency	928010	BRI Escobar LP	1,168	Various	Note 2
122	Energy Efficiency	928010	Caldwell Electrical Contractors Inc	3,720	Various	Note 2
123	Energy Efficiency	928010	Canutillo Independent School District	16,799	Various	Note 2
124	Energy Efficiency	928010	CareFusion 213 LLC	346	Various	Note 2
125	Energy Efficiency	928010	Cato Corporation	1,604	Various	Note 2
126	Energy Efficiency	928010	City of El Paso	5,062	Various	Note 2
127	Energy Efficiency	928010	Classic Venture Homes LLC	19,239	Various	Note 2
128	Energy Efficiency	928010	CLEAResult Consulting Inc	2,578,715	Various	Note 2
129	Energy Efficiency	928010	Climate Control Experts	10,775	Various	Note 2
130	Energy Efficiency	928010	Coronado Tower LLC	3,487	Various	Note 2
131	Energy Efficiency	928010	Crawford Buick GMC	12,101	Various	Note 2
132	Energy Efficiency	928010	Culberson County Allamore ISD	2,254	Various	Note 2
133	Energy Efficiency	928010	CultureSpan Marketing	87,205	Various	Note 2
134	Energy Efficiency	928010	Current Controls Inc	1,411	Various	Note 2
135	Energy Efficiency	928010	D Bat of West El Paso	232	Various	Note 2
136	Energy Efficiency	928010	Dal Tile Corporation Inc	28,800	Various	Note 2
137	Energy Efficiency	928010	Desert Lighting LLC	1,856	Various	Note 2
138	Energy Efficiency	928010	Diaz Services Inc	24,433	Various	Note 2
139	Energy Efficiency	928010	Dicks Sporting Goods Inc	19,222	Various	Note 2
140	Energy Efficiency	928010	Dollar Tree Stores Inc	24,782	Various	Note 2
141	Energy Efficiency	928010	Dona Ana County	22,583	Various	Note 2
142	Energy Efficiency	928010	Dunkin	50	Various	Note 2
143	Energy Efficiency	928010	Dynamic Heating & Cooling Refrigeration	1,390	Various	Note 2
144	Energy Efficiency	928010	Eco Worx Inc	76,635	Various	Note 2
145	Energy Efficiency	928010	EL Paso Behavioral Health System	12,276	Various	Note 2
146	Energy Efficiency	928010	El Paso Climate Solutions LLC	515	Various	Note 2
147	Energy Efficiency	928010	El Paso Community College	19,119	Various	Note 2
148	Energy Efficiency	928010	El Paso County	1,562	Various	Note 2
149	Energy Efficiency	928010	El Paso Hotels LLC	2,820	Various	Note 2
150	Energy Efficiency	928010	El Paso Independent School District	122,337	Various	Note 2
151	Energy Efficiency	928010	Encentiv Energy Inc	10,484	Various	Note 2
152	Energy Efficiency	928010	Energy Management Collaborative LLC	74,036	Various	Note 2
153	Energy Efficiency	928010	EnergyHub Inc	145,658	Various	Note 2
154	Energy Efficiency	928010	EnergyWorks LLC	14,090	Various	Note 2
155	Energy Efficiency	928010	Engie Impact	46,919	Various	Note 2

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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
156	Energy Efficiency	928010	EP Mechanical Technologies Inc	40,260	Various	Note 2
157	Energy Efficiency	928010	Evergreen Economics	96,402	Various	Note 2
158	Energy Efficiency	928010	Expert HVAC & Refrigeration	14,756	Various	Note 2
159	Energy Efficiency	928010	Facility Solutions Group Inc	13,994	Various	Note 2
160	Energy Efficiency	928010	Family Dollar Stores of Texas LLC	8,968	Various	Note 2
161	Energy Efficiency	928010	First Alert	6,633	Various	Note 2
162	Energy Efficiency	928010	Flair Homes Inc	47,365	Various	Note 2
163	Energy Efficiency	928010	Fort Construction LLC	4,604	Various	Note 2
164	Energy Efficiency	928010	Franklin Energy Services LLC	118,571	Various	Note 2
165	Energy Efficiency	928010	Frontier Energy Inc	2,333,210	Various	Note 2
166	Energy Efficiency	928010	Furniture Row LLC	11,617	Various	Note 2
167	Energy Efficiency	928010	Gadsden ISD	71,774	Various	Note 2
168	Energy Efficiency	928010	GAP Air Conditioning and Heating	5,500	Various	Note 2
169	Energy Efficiency	928010	Garden Grove Nutrients & Lighting	54,838	Various	Note 2
170	Energy Efficiency	928010	General Services Administration	4,961	Various	Note 2
171	Energy Efficiency	928010	Global Enterprises	43,600	Various	Note 2
172	Energy Efficiency	928010	Gonzalez Mechanical Contractor	6,319	Various	Note 2
173	Energy Efficiency	928010	Goodwill Industries of El Paso	3,879	Various	Note 2
174	Energy Efficiency	928010	Gray Heating & Air Conditioning Inc	16,600	Various	Note 2
175	Energy Efficiency	928010	GreenTree Lighting & Supply	7,376	Various	Note 2
176	Energy Efficiency	928010	GSA El Paso LP	3	Various	Note 2
177	Energy Efficiency	928010	Hakes Brothers Construction LLC	31,347	Various	Note 2
178	Energy Efficiency	928010	Hanon Systems USA LLC	23,110	Various	Note 2
179	Energy Efficiency	928010	Helen of Troy LP	12,148	Various	Note 2
180	Energy Efficiency	928010	Hospitals of Providence	48,124	Various	Note 2
181	Energy Efficiency	928010	ICF Resources LLC	175,079	Various	Note 2
182	Energy Efficiency	928010	IDEA Public Schools	17,048	Various	Note 2
183	Energy Efficiency	928010	Illinois Toolworks Inc	7,012	Various	Note 2
184	Energy Efficiency	928010	Immanuel Baptist Church	3,372	Various	Note 2
185	Energy Efficiency	928010	Jax Electrical Contractors LLC	7,956	Various	Note 2
186	Energy Efficiency	928010	Kings Aire Inc	9,808	Various	Note 2
187	Energy Efficiency	928010	KT Homes LLC	35,204	Various	Note 2
188	Energy Efficiency	928010	L & M Construction	10,121	Various	Note 2
189	Energy Efficiency	928010	Las Cruces HBA	1,268	Various	Note 2
190	Energy Efficiency	928010	Las Cruces Public Schools	10,761	Various	Note 2
191	Energy Efficiency	928010	LBG Enterprises Inc	10,295	Various	Note 2
192	Energy Efficiency	928010	Leldos Engineering LLC	92,026	Various	Note 2
193	Energy Efficiency	928010	Leviator Energy LLC	30,776	Various	Note 2
194	Energy Efficiency	928010	Lighting & Electrical Design Services LLC	862	Various	Note 2
195	Energy Efficiency	928010	Lineage Logistics Holdings LLC	12,000	Various	Note 2
196	Energy Efficiency	928010	Lucero, Martin E	1,288	Various	Note 2
197	Energy Efficiency	928010	Manheim Remarketing Inc	8,120	Various	Note 2
198	Energy Efficiency	928010	Metal Craft Company	50,707	Various	Note 2
199	Energy Efficiency	928010	Meza Trophies & Plaques	98	Various	Note 2
200	Energy Efficiency	928010	Mills Plaza Properties VI,LP	2,647	Various	Note 2
201	Energy Efficiency	928010	Mimco Inc	1,660	Various	Note 2
202	Energy Efficiency	928010	Morval Construction	785	Various	Note 2
203	Energy Efficiency	928010	Netsolar Construction LLC	1,209	Various	Note 2
204	Energy Efficiency	928010	NM State Sports Properties LLC	4,800	Various	Note 2
205	Energy Efficiency	928010	Peace Lutheran Church of El Paso Inc	7,684	Various	Note 2
206	Energy Efficiency	928010	Perfect Weather Heating & Cooling	730	Various	Note 2
207	Energy Efficiency	928010	PFG*Proforma	100	Various	Note 2
208	Energy Efficiency	928010	Planet Development Company Inc	3,912	Various	Note 2
209	Energy Efficiency	928010	Premier Window & Door ELP	16,238	Various	Note 2
210	Energy Efficiency	928010	Providence Memorial Hospital	80,002	Various	Note 2

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Line No.	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
211	Energy Efficiency	928010	Rebate Bus Inc	16,769	Various	Note 2
212	Energy Efficiency	928010	Red Cliff Homes LLC	23,912	Various	Note 2
213	Energy Efficiency	928010	Refrigeration Express	16,040	Various	Note 2
214	Energy Efficiency	928010	Regents of New Mexico State University	90,083	Various	Note 2
215	Energy Efficiency	928010	ROI Energy Investments LLC	5,470	Various	Note 2
216	Energy Efficiency	928010	Sales & Use Tax for Various Vendors	4,369	Various	Note 2
217	Energy Efficiency	928010	Sams Club	64	Various	Note 2
218	Energy Efficiency	928010	Schwartz, Jerry	2,607	Various	Note 2
219	Energy Efficiency	928010	See Forever Investments LLC	3,684	Various	Note 2
220	Energy Efficiency	928010	Setzer Properties LEP LLC	13,515	Various	Note 2
221	Energy Efficiency	928010	Sharp Plumbing Heating & Cooling	21,494	Various	Note 2
222	Energy Efficiency	928010	Sierra Medical Center	31,297	Various	Note 2
223	Energy Efficiency	928010	Sierra Providence East Medical Center	31,217	Various	Note 2
224	Energy Efficiency	928010	Sitelogiq Inc	156,374	Various	Note 2
225	Energy Efficiency	928010	Socorro Independent School District	7,226	Various	Note 2
226	Energy Efficiency	928010	Solar Smart Living LLC	3,850	Various	Note 2
227	Energy Efficiency	928010	Soledion LLC	16,004	Various	Note 2
228	Energy Efficiency	928010	Southwestern Home Products	1,444	Various	Note 2
229	Energy Efficiency	928010	Spine & Rehab Specialists	9,460	Various	Note 2
230	Energy Efficiency	928010	Spirit View Homes Inc	2,143	Various	Note 2
231	Energy Efficiency	928010	St Clements Parish School	3,247	Various	Note 2
232	Energy Efficiency	928010	Stampede Meat Inc	1,048	Various	Note 2
233	Energy Efficiency	928010	State of New Mexico	390	Various	Note 2
234	Energy Efficiency	928010	Sumitomo Electric Wiring Systems	33,943	Various	Note 2
235	Energy Efficiency	928010	Sunshine Heating & Air Conditioning Inc	284	Various	Note 2
236	Energy Efficiency	928010	Superior Real Estate	968	Various	Note 2
237	Energy Efficiency	928010	SWI Properties	11,522	Various	Note 2
238	Energy Efficiency	928010	Target Corporation	22,679	Various	Note 2
239	Energy Efficiency	928010	Tetra Tech MA Inc	60,375	Various	Note 2
240	Energy Efficiency	928010	Texas Tech University Health Sciences Center	21,125	Various	Note 2
241	Energy Efficiency	928010	Therm O Link of Texas Inc	14,770	Various	Note 2
242	Energy Efficiency	928010	Three Crosses Regional Hospital LLC	111,443	Various	Note 2
243	Energy Efficiency	928010	Toro Company	53,393	Various	Note 2
244	Energy Efficiency	928010	Total Air Services LLC	3,064	Various	Note 2
245	Energy Efficiency	928010	Trane US Inc	181,512	Various	Note 2
246	Energy Efficiency	928010	True Cost Pool Supplies LLC	9,900	Various	Note 2
247	Energy Efficiency	928010	University of Texas at El Paso	74,085	Various	Note 2
248	Energy Efficiency	928010	Uplight Inc	490,852	Various	Note 2
249	Energy Efficiency	928010	US Customs and Border Protection	9,811	Various	Note 2
250	Energy Efficiency	928010	Village of Hatch	590	Various	Note 2
251	Energy Efficiency	928010	Walgreen Company	(484)	Various	Note 2
252	Energy Efficiency	928010	Western Stoves & Fireplaces	1,686	Various	Note 2
253	Energy Efficiency	928010	Window World	42,552	Various	Note 2
254	Energy Efficiency	928010	Ysleta Independent School District	12,282	Various	Note 2
255			Total Outside Services - Energy Efficiency	9,470,355		
			Outside Services - Energy Efficiency - Legal			
256	Energy Efficiency Legal	928010	Duggins Wren Mann & Romero LLP	33,575	Various	Note 2
257			Total Outside Services - Energy Efficiency - Legal	33,575		
			Outside Services - Engineering			
258	Engineering	935000	Bath Engineering Corporation	19,840	Miscellaneous Repairs & Supplies	Note 1
259	Engineering	921000	Brown and Caldwell	8,390	Engineering Services	Note 1

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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
260	Engineering	923000	Burns & McDonnell Engineering Company	24,364	Engineering Services	Note 1
261	Engineering	935000	Pritchett America Technology LLC	6,000	Engineering Services	Note 1
262	Engineering	921000	Rabbit Dado Inc	4,755	Engineering Services	Note 1
263	Engineering	935000	Reclassification of Various Vendors	18,706	Reclassification of Various Vendors	Note 1
264	Engineering	923000	Tierra Surveys LLC	1,083	Engineering Services	Note 1
265			Total Outside Services - Engineering	83,138		
			Outside Services - External Audit			
266	External Audit	923000	KPMG LLP	1,354,524	External Audit Services	Note 1
267	External Audit	923000	Willis Towers Watson US LLC	1,340	External Audit Services	Note 1
268			Total Outside Services - External Audit	1,355,864		
			Outside Services - Facility Services - Electrical			
269	Facility Services - Electrical	935000	1989 CED	379	Miscellaneous Repairs & Supplies	Note 1
270	Facility Services - Electrical	935000	Border States Electric	300	Electrical Services & Supplies	Note 1
271	Facility Services - Electrical	921000	Coefficient Electric & Communication Systems	1,428	Electrical Services	Note 1
272	Facility Services - Electrical	935000	Coefficient Electric & Communication Systems	6,118	Electrical Services	Note 1
273	Facility Services - Electrical	935000	Crescent Electric	218	Electrical Services & Supplies	Note 1
274	Facility Services - Electrical	935000	NGH Power Systems Inc	18,168	Electrical Services	Note 1
275	Facility Services - Electrical	921000	Summit Electric Supply	134	Electrical Services	Note 1
276	Facility Services - Electrical	935000	Summit Electric Supply	2,146	Electrical Services	Note 1
277	Facility Services - Electrical	935000	Wagner Equipment Company	22,533	Miscellaneous Repairs & Supplies	Note 1
278	Facility Services - Electrical	935000	WW Grainger	226	Miscellaneous Repairs & Supplies	Note 1
279			Total Outside Services - Facility Services - Electrical	49,650		
			Outside Services - Facility Services - HVAC			
280	Facility Services - HVAC	921000	1815 INSCO EL PASO	95	Miscellaneous Repairs & Supplies	Note 1
281	Facility Services - HVAC	935000	1815 INSCO EL PASO	290	Miscellaneous Repairs & Supplies	Note 1
282	Facility Services - HVAC	935000	AB Water Technologies & Service LLC	1,251	Environmental Services	Note 1
283	Facility Services - HVAC	921000	American Refrigeration Supplies	882	HVAC & Other Repairs Services	Note 1
284	Facility Services - HVAC	935000	American Refrigeration Supplies	1,719	HVAC & Other Repairs Services	Note 1
285	Facility Services - HVAC	935000	B & M Machinery Company	678	Miscellaneous Repairs & Supplies	Note 1
286	Facility Services - HVAC	935000	Barrett Airworks Service Company	747	HVAC Service & Supply	Note 1
287	Facility Services - HVAC	935000	Bud Griffin Customer Support EP LLC	6,577	HVAC Service & Supply	Note 1
288	Facility Services - HVAC	935000	Control & Equipment	476	HVAC Service & Supply	Note 1
289	Facility Services - HVAC	935000	Cunningham Distributing	614	HVAC Service & Supply	Note 1
290	Facility Services - HVAC	935000	Dale Borens Service	232	HVAC Service & Supply	Note 1
291	Facility Services - HVAC	935000	Ferguson Enterprises	427	HVAC Service & Supply	Note 1
292	Facility Services - HVAC	921000	Hercules Industries	480	HVAC Service & Supply	Note 1
293	Facility Services - HVAC	935000	Hercules Industries	2,647	HVAC Service & Supply	Note 1
294	Facility Services - HVAC	935000	Hercules Industries Las Cruces	399	HVAC Service & Supply	Note 1
295	Facility Services - HVAC	935000	Johnson Controls GS	6,379	HVAC Services	Note 1
296	Facility Services - HVAC	921000	Johnstone Supply of El Paso	384	Miscellaneous Repairs & Supplies	Note 1
297	Facility Services - HVAC	935000	Johnstone Supply of El Paso	2,977	Miscellaneous Repairs & Supplies	Note 1
298	Facility Services - HVAC	921000	Johnstone Supply of Las Cruces	216	Miscellaneous Repairs & Supplies	Note 1
299	Facility Services - HVAC	935000	Johnstone Supply of Las Cruces	295	Miscellaneous Repairs & Supplies	Note 1
300	Facility Services - HVAC	921000	Pan American Filtration	774	Filtration Products & Maintenance Services	Note 1
301	Facility Services - HVAC	935000	Pan American Filtration	19,563	Filtration Products & Maintenance Services	Note 1
302	Facility Services - HVAC	935000	PC Automated Controls Inc	11,525	HVAC Services	Note 1

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 SPONSOR: CYNTHIA S PRIETO
 PREPARER: ALEJANDRA GUEVARA
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
303	Facility Services - HVAC	935000	Summit Electric Supply	24	Electrical Services	Note 1
304	Facility Services - HVAC	935000	Technical Building Services	30,579	HVAC Services	Note 1
305	Facility Services - HVAC	935000	The Trane Company	2,549	HVAC Repairs & Supplies	Note 1
306	Facility Services - HVAC	921000	Trane Supply	224	HVAC Repairs & Supplies	Note 1
307	Facility Services - HVAC	935000	Trane Supply	799	HVAC Repairs & Supplies	Note 1
308	Facility Services - HVAC	921000	United Refrigeration	4,864	Refrigeration Services	Note 1
309	Facility Services - HVAC	935000	United Refrigeration	12,877	Refrigeration Services	Note 1
310	Facility Services - HVAC	935000	Western Env Management Corp Ltd	976	Environmental Services	Note 1
311	Facility Services - HVAC	935000	Western States Fire Protection Company	227	Fire Safety Services	Note 1
312	Facility Services - HVAC	935000	WW Grainger	4,549	Miscellaneous Repairs & Supplies	Note 1
313			Total Outside Services - Facility Services - HVAC	117,395		
<u>Outside Services - Facility Services - Janitorial</u>						
314	Facility Services - Janitorial	935000	American Linen Supply	216	Linen and Uniform Services	Note 1
315	Facility Services - Janitorial	935000	Benavidez, Robert A	3,850	Miscellaneous Services	Note 1
316	Facility Services - Janitorial	935000	El Paso Disposal	840	Water Disposal & Recycling Services	Note 1
317	Facility Services - Janitorial	935000	El Paso Water Utilities	1,218	Miscellaneous Janitorial Services	Note 1
318	Facility Services - Janitorial	903000	Maintenance Unlimited Inc	11,844	Janitorial Services	Note 1
319	Facility Services - Janitorial	921000	Maintenance Unlimited Inc	163,914	Janitorial Services	Note 1
320	Facility Services - Janitorial	935000	Maintenance Unlimited Inc	335,351	Janitorial Services	Note 1
321	Facility Services - Janitorial	935000	MG Evergreen LLC	59,463	Landscaping Services	Note 1
322	Facility Services - Janitorial	935000	Orkin Exterminating Company LLC	119	Pest Control Services	Note 1
323	Facility Services - Janitorial	935000	Supreme Laundry Cleaners	13,203	Laundry Services	Note 1
324	Facility Services - Janitorial	921000	SYOXSA Inc	304	Janitorial Services	Note 1
325	Facility Services - Janitorial	935000	WW Grainger	655	Miscellaneous Repairs & Supplies	Note 1
326			Total Outside Services - Facility Services - Janitorial	590,777		

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EL PASO ELECTRIC COMPANY
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 SERIES EXPENSES
 SPONSOR: CYNTHIA S PRIETO
 PREPARER: ALEJANDRA GUEVARA
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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
<u>Outside Services - Facility Services - Keys</u>						
327	Facility Services - Keys	921000	El Paso Key Fitting Company	408	Locksmith Services	Note 1
328			Total Outside Services - Facility Services - Keys	408		
<u>Outside Services - Facility Services - Pest Control</u>						
329	Facility Services - Pest Control	921000	Orkin Exterminating Company LLC	419	Pest Control Services	Note 1
330	Facility Services - Pest Control	935000	Orkin Exterminating Company LLC	10,812	Pest Control Services	Note 1
331			Total Outside Services - Facility Services - Pest Control	11,231		
<u>Outside Services - Facility Services - Plumbing</u>						
332	Facility Services - Plumbing	921000	Barrett Airworks Service Company	3,384	Plumbing Services & Supply	Note 1
333	Facility Services - Plumbing	935000	Barrett Airworks Service Company	25,215	Plumbing Services & Supply	Note 1
334	Facility Services - Plumbing	935000	Dale Borens Service	251	Plumbing Services & Supply	Note 1
335	Facility Services - Plumbing	921000	El Paso Sanitation Systems Inc	11,301	Sanitation Systems & Services	Note 1
336	Facility Services - Plumbing	935000	Ferguson Enterprises	451	HVAC Service & Supply	Note 1
337	Facility Services - Plumbing	935000	MG Evergreen LLC	298	Landscaping Services	Note 1
338	Facility Services - Plumbing	921000	Sarabia's Portable Jons	3,835	Sanitation Systems & Services	Note 1
339	Facility Services - Plumbing	935000	United Refrigeration	916	Refrigeration Services	Note 1
340	Facility Services - Plumbing	935000	Western States Fire Protection Company	185	Fire Safety Services	Note 1
341	Facility Services - Plumbing	921000	WW Grainger	73	Miscellaneous Repairs & Supplies	Note 1
342	Facility Services - Plumbing	935000	WW Grainger	1,242	Miscellaneous Repairs & Supplies	Note 1
343			Total Outside Services - Facility Services - Plumbing	47,151		
<u>Outside Services - Facility Services - Repairs & Maintenance</u>						
344	Facility Services - Repairs & Maintenance	935000	AB Water Technologies & Service LLC	526	Environmental Services	Note 1
345	Facility Services - Repairs & Maintenance	921000	American Refrigeration Supplies	45	Miscellaneous Repairs & Supplies	Note 1
346	Facility Services - Repairs & Maintenance	921000	B & B Propane	10	Miscellaneous Repairs & Supplies	Note 1
347	Facility Services - Repairs & Maintenance	921000	Business Interiors	920	Miscellaneous Repairs & Supplies	Note 1
348	Facility Services - Repairs & Maintenance	921000	Cape Cod Brass & Security	4,835	Miscellaneous Repairs & Supplies	Note 1
349	Facility Services - Repairs & Maintenance	921000	Coefficient Electric & Communication Systems	1,188	Electrical Services	Note 1
350	Facility Services - Repairs & Maintenance	935000	Coefficient Electric & Communication Systems	1,066	Electrical Services	Note 1
351	Facility Services - Repairs & Maintenance	935000	Desert Garage Doors LLC	12,518	Miscellaneous Repairs & Supplies	Note 1
352	Facility Services - Repairs & Maintenance	935000	Diebold Nixdorf Inc	2,955	Miscellaneous Repairs & Supplies	Note 1
353	Facility Services - Repairs & Maintenance	921000	Diebold Supply	1,508	Miscellaneous Repairs & Supplies	Note 1
354	Facility Services - Repairs & Maintenance	935000	Diebold Supply	3,132	Miscellaneous Repairs & Supplies	Note 1
355	Facility Services - Repairs & Maintenance	935000	E & M International Inc	949	Fire Safety Services	Note 1
356	Facility Services - Repairs & Maintenance	921000	El Paso Bolt & Screw Company	142	Miscellaneous Repairs & Supplies	Note 1
357	Facility Services - Repairs & Maintenance	935000	El Paso Disposal	10,938	Waste Disposal & Recycling Services	Note 1
358	Facility Services - Repairs & Maintenance	921000	El Paso Doors & Steel Frames, Inc	2,809	Miscellaneous Repairs & Supplies	Note 1
359	Facility Services - Repairs & Maintenance	921000	Fastsigns	38,107	Customized Signs Services	Note 1
360	Facility Services - Repairs & Maintenance	935000	Fastsigns	4,000	Customized Signs Services	Note 1
361	Facility Services - Repairs & Maintenance	921000	Ferguson Enterprises	457	HVAC Service & Supply	Note 1
362	Facility Services - Repairs & Maintenance	921000	FSB USA INC	11,363	Miscellaneous Repairs & Supplies	Note 1
363	Facility Services - Repairs & Maintenance	921000	Goetting Construction Company	534	Miscellaneous Repairs & Supplies	Note 1
364	Facility Services - Repairs & Maintenance	923000	Goetting Construction Company	5,009	Miscellaneous Repairs & Supplies	Note 1
365	Facility Services - Repairs & Maintenance	935000	Goetting Construction Company	3,983	Miscellaneous Repairs & Supplies	Note 1
366	Facility Services - Repairs & Maintenance	921000	Hassle Free Lock & Key	27	Locksmith Services	Note 1

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EL PASO ELECTRIC COMPANY
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PREPARER ALEJANDRA GUEVARA
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Line No.	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
367	Facility Services - Repairs & Maintenance	921000	Hercules Industries	257	Miscellaneous Repairs & Supplies	Note 1
368	Facility Services - Repairs & Maintenance	921000	Hercules Industries Las Cruces	101	Miscellaneous Repairs & Supplies	Note 1
369	Facility Services - Repairs & Maintenance	935000	James Cooke & Hobson Inc	284	Miscellaneous Repairs & Supplies	Note 1
370	Facility Services - Repairs & Maintenance	921000	Johnstone Supply of El Paso	547	Miscellaneous Repairs & Supplies	Note 1
371	Facility Services - Repairs & Maintenance	935000	Protech Fire & Safety LLC	8,805	Fire Safety Services	Note 1
372	Facility Services - Repairs & Maintenance	935000	PyroCom Systems Inc	1,668	Miscellaneous Repairs & Supplies	Note 1
373	Facility Services - Repairs & Maintenance	935000	Reclassification of Various Vendors	(8)	Reclassification of Various Vendors	Note 1
374	Facility Services - Repairs & Maintenance	921000	Restroom Direct	19,500	Miscellaneous Repairs & Supplies	Note 1
375	Facility Services - Repairs & Maintenance	921000	Sales & Use Tax for Various Vendors	1,079	Sales & Use Tax for Various Vendors	Note 1
376	Facility Services - Repairs & Maintenance	935000	Sales & Use Tax for Various Vendors	(44)	Sales & Use Tax for Various Vendors	Note 1
377	Facility Services - Repairs & Maintenance	935000	Schindler Elevator Corporation	1,626	Elevator Repair & Maintenance Services	Note 1
378	Facility Services - Repairs & Maintenance	921000	Summit Electric Supply	23	Electrical Services	Note 1
379	Facility Services - Repairs & Maintenance	935000	Summit Electric Supply	101	Electrical Services	Note 1
380	Facility Services - Repairs & Maintenance	935000	Twin City Crane & Hoist	2,591	Crane Service	Note 1
381	Facility Services - Repairs & Maintenance	921000	United Refrigeration	159	Refrigeration Services	Note 1
382	Facility Services - Repairs & Maintenance	935000	United Refrigeration	172	Refrigeration Services	Note 1
383	Facility Services - Repairs & Maintenance	935000	Wagner Exchange LLC	2,880	Equipment Rental & Services	Note 1
384	Facility Services - Repairs & Maintenance	935000	Western Env Management Corp Ltd	488	Environmental Services	Note 1
385	Facility Services - Repairs & Maintenance	921000	Western States Fire Protection Company	3,599	Fire Safety Services	Note 1
386	Facility Services - Repairs & Maintenance	935000	Western States Fire Protection Company	27,468	Fire Safety Services	Note 1
387	Facility Services - Repairs & Maintenance	921000	Westside Welding Inc	3,501	Welding Services	Note 1
388	Facility Services - Repairs & Maintenance	935000	Westside Welding Inc	596	Welding Services	Note 1
389	Facility Services - Repairs & Maintenance	921000	WW Grainger	1,980	Miscellaneous Repairs & Supplies	Note 1
390	Facility Services - Repairs & Maintenance	935000	WW Grainger	7,538	Miscellaneous Repairs & Supplies	Note 1
391			Total Outside Services - Facility Services - Repairs & Maintenance	191,930		
			Outside Services - Facility Services - Roof Repair			
392	Facility Services - Roof Repair	935000	Empire Roofing Inc	1,421	Miscellaneous Repairs & Supplies	Note 1
393			Total Outside Services - Facility Services - Roof Repair	1,421		
			Outside Services - Facility Services - Security			
394	Facility Services - Security	923000	Accruals and Reversals for Various Vendors	11,221	Accruals and Reversals for Various Vendors	Note 1
395	Facility Services - Security	903000	ADT Security Systems Inc	271	Security Services	Note 1
396	Facility Services - Security	905000	ADT Security Systems Inc	904	Security Services	Note 1
397	Facility Services - Security	921000	ADT Security Systems Inc	1,620	Security Services	Note 1
398	Facility Services - Security	923000	Allied Burglar & Fire Alarms Inc	8,314	Security Alarm Services	Note 1
399	Facility Services - Security	921000	Betsy Ross Flag Girls Inc	1,108	Miscellaneous Services	Note 1
400	Facility Services - Security	905000	Johnson Controls Security Solutions	281	Security Services	Note 1
401	Facility Services - Security	921000	Johnson Controls Security Solutions	582	Security Services	Note 1
402	Facility Services - Security	923000	Johnson Controls Security Solutions	1,571	Security Services	Note 1
403	Facility Services - Security	923000	Securitas Security Services USA Inc	1,088,522	Security Services	Note 1
404	Facility Services - Security	925000	Securitas Security Services USA Inc	9,359	Security Services	Note 1
405	Facility Services - Security	921000	Tyco Integrated Security	555	Security Services	Note 1
406			Total Outside Services - Facility Services - Security	1,124,308		

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<u>Outside Services - Facility Services - Security Supervision</u>						
407	Facility Services - Security Supervision	923000	Securitas Security Services USA Inc	307,678	Security Services	Note 1
408			Total Outside Services - Facility Services - Security Supervision	307,678		
<u>Outside Services - Financial and Bank Services</u>						
409	Financial and Bank Services	930200	Accruals and Reversals for Various Vendors	51,452	Accruals and Reversals for Various Vendors	Note 1
410	Financial and Bank Services	921000	Bank Fees for Various Vendors	43,841	Bank Fees for Various Vendors	Note 1
411	Financial and Bank Services	930200	Bank of New York Mellon	14,600	Bank Services	Note 1
412	Financial and Bank Services	930200	Duff & Phelps	197,691	Trust Investment Management Fees	Note 1
413	Financial and Bank Services	921000	JP Morgan Chase	214,450	Bank Services	Note 1
414	Financial and Bank Services	930200	MUFG Union Bank NA	10,110	Bank Services	Note 1
415	Financial and Bank Services	930200	Russell Investments	168,563	Trust Investment Management Fees	Note 1
416	Financial and Bank Services	930200	Wells Fargo Bank	61,212	Trustee Fees	Note 1
417			Total Outside Services - Financial and Bank Services	761,919		
<u>Outside Services - Internal Audit</u>						
418	Internal Audit	923000	Pricewaterhouse Coopers LLP	17,947	Internal Audit Services	Note 1
419	Internal Audit	923000	Protiviti Inc	147,089	Internal Audit Services	Note 1
420			Total Outside Services - Internal Audit	165,036		
<u>Outside Services - IT Business Consulting</u>						
421	IT Business Consulting	923000	Accruals and Reversals for Various Vendors	23,000	Accruals and Reversals for Various Vendors	Note 1
422	IT Business Consulting	923000	Alert Logic Inc	209,248	Information Technology Services	Note 1
423	IT Business Consulting	923000	ARCOS LLC	2,165	Information Technology Consulting Services	Note 1
424	IT Business Consulting	921000	Brightsign LLC	425	Information Technology Consulting Services	Note 1
425	IT Business Consulting	903000	Dyonix	240,789	Information Technology Services	Note 1
426	IT Business Consulting	921000	Dyonix	49,568	Information Technology Services	Note 1
427	IT Business Consulting	923000	Dyonix	3,615,375	Information Technology Services	Note 1
428	IT Business Consulting	903000	Dyopath LLC	69,529	Information Technology Services	Note 1
429	IT Business Consulting	923000	Dyopath LLC	1,210,336	Information Technology Services	Note 1
430	IT Business Consulting	903000	Mendian Integration LLC	236,090	Information Technology Services	Note 1
431	IT Business Consulting	921000	Mendian Integration LLC	3,645	Information Technology Services	Note 1
432	IT Business Consulting	923000	NEC Corporation of America	120,833	Information Technology Consulting Services	Note 1
433	IT Business Consulting	923000	Network Consulting Services Inc	2,111	Information Technology Consulting Services	Note 1
434	IT Business Consulting	921000	PowerPlan Inc	4,839	Information Technology Consulting Services	Note 1
435	IT Business Consulting	923000	PyroCom Systems Inc	184	Miscellaneous Repairs & Supplies	Note 1
436	IT Business Consulting	923000	RiskSense Inc	92,279	Information Technology Services	Note 1
437	IT Business Consulting	923000	Sales & Use Tax for Various Vendors	(1,968)	Sales & Use Tax for Various Vendors	Note 1
438	IT Business Consulting	923000	SHI International Corporation	13,531	Information Technology Consulting Services	Note 1
439	IT Business Consulting	923000	Stanton Street Technology Group	1,137	Information Technology Services	Note 1
440			Total Outside Services - IT Business Consulting	5,893,116		

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<u>Outside Services - Legal</u>						
		923,925,				
441	Legal	926,928	Accruals and Reversals for Various Vendors	170,804	Accruals and Reversals for Various Vendors	Note 1
442	Legal	923000	Baker Botts LLP	543,325	Various Legal Services	Note 1
443	Legal	923000	Balch & Bingham LLP	15,247	Various Legal Services	Note 1
444	Legal	926000	Barton Law Office	124,832	Various Legal Services	Note 1
445	Legal	921000	Bracewell LLP	25,098	Various Legal Services	Note 1
446	Legal	923000	Bracewell LLP	3,837	Various Legal Services	Note 1
447	Legal	923000	Bryan Cave Leighton Paisner LLP	19,075	Various Legal Services	Note 1
448	Legal	928000	Childress, Randall W PC	10,630	Various Legal Services	Note 1
449	Legal	928000	City of El Paso	10,744	Various Legal Services	Note 1
450	Legal	928000	Coffin Renner LLP	8,603	Various Legal Services	Note 1
451	Legal	921000	CT Corporation System	983	Various Legal Services	Note 1
452	Legal	923000	DGC Consulting	1,581	Business Consulting Services	Note 1
453	Legal	923000	Dickinson Wright PLLC	4,431	Various Legal Services	Note 1
454	Legal	923000	Duggins Wren Mann & Romero LLP	5,104	Various Legal Services	Note 1
455	Legal	928000	Duggins Wren Mann & Romero LLP	634,709	Various Legal Services	Note 1
456	Legal	923000	Energy Compliance Consulting LLC	1,436	Various Legal Services	Note 1
457	Legal	923000	Eversheds Sutherland US LLP	14,982	Various Legal Services	Note 1
458	Legal	921000	Gordon Davis Johnson & Shane PC	2,533	Various Legal Services	Note 1
459	Legal	923000	Gordon Davis Johnson & Shane PC	66,764	Various Legal Services	Note 1
460	Legal	923000	Hinkle Shanor LLP	33,134	Various Legal Services	Note 1
461	Legal	931000	Hinkle Shanor LLP	2,795	Various Legal Services	Note 1
462	Legal	921000	Jackson Walker LLP	2,339	Various Legal Services	Note 1
463	Legal	923000	Jackson Walker LLP	568,033	Various Legal Services	Note 1
464	Legal	923000	Jones Snead Wertheim & Clifford PA	9,539	Various Legal Services	Note 1
465	Legal	928000	Jones Snead Wertheim & Clifford PA	44,451	Various Legal Services	Note 1
466	Legal	921000	Kendra Tellez Court Reporting Inc	8,601	Court Reporting Services	Note 1
467	Legal	923000	Langley & Bromberg LLC	6,872	Various Legal Services	Note 1
468	Legal	928000	Merrimack Energy Group Inc	2,250	Court Reporting Services	Note 1
469	Legal	928000	Montgomery & Andrews PA	483,197	Various Legal Services	Note 1
470	Legal	923000	Morgan Lewis & Bockius LLP	4,925	Various Legal Services	Note 1
471	Legal	921000	Nuschler, Robin M Esq	1,810	Various Legal Services	Note 1
472	Legal	923000	Nuschler, Robin M Esq	259,897	Various Legal Services	Note 1
473	Legal	928000	Nuschler, Robin M Esq	47,360	Various Legal Services	Note 1
474	Legal	923000	Perkins Coie LLP	81,327	Various Legal Services	Note 1
475	Legal	923000	Ray McChrstan & Jeans PC	701	Various Legal Services	Note 1
476	Legal	923000	Reed Smith LLP	207	Various Legal Services	Note 1
477	Legal	923000	Robles Bracken & Hughes	10,074	Various Legal Services	Note 1
478	Legal	923000	Rodney Dickason Sloan Akin & Robb PA	11,563	Various Legal Services	Note 1
479	Legal	923000	ScottHulsePC	1,530	Various Legal Services	Note 1
480	Legal	926000	ScottHulsePC	191	Various Legal Services	Note 1
481	Legal	925000	Script Logic WC LLC	565	Various Legal Services	Note 1
482	Legal	926000	Wilkins Finston Friedman Law Group LLP	17,279	Various Legal Services	Note 1
483	Legal	923000	Winstead PC	35,029	Various Legal Services	Note 1
484			Total Outside Services - Legal	<u>3,298,387</u>		

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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
Outside Services - Section 404						
485	Section 404	923000	Pricewaterhouse Coopers LLP	41,827	Internal Audit Services-Internal Control Review	Note 1
486	Section 404	923000	Protiviti Inc	231,693	Internal Audit Services-Internal Control Review	Note 1
Total Outside Services - Section 404				273,320		
487	Outside Services - Subcontractor Charges					
488	Subcontractor Charges	903,935	Accruals and Reversals for Various Vendors	8,610	Accruals and Reversals for Various Vendors	Note 1
489	Subcontractor Charges	935000	ACTenviro	9,849	Environmental Services	Note 1
490	Subcontractor Charges	921000	AD Wrecker Service Inc	65	Wrecker Service	Note 1
491	Subcontractor Charges	935000	AD Wrecker Service Inc	333	Wrecker Service	Note 1
492	Subcontractor Charges	923000	AECOM Technical Services Inc	4,850	Engineering Services	Note 1
493	Subcontractor Charges	935000	Alamo Analytical Laboratories LTD	1,730	Laboratory Analytical Services	Note 1
494	Subcontractor Charges	921000	AVX Wholesale	2,138	Security Services	Note 1
495	Subcontractor Charges	903000	Bill2Pay LLC	20,661	Bill Processing Services	Note 1
496	Subcontractor Charges	903000	Bonfire Training	11,780	Human Resources Services	Note 1
497	Subcontractor Charges	923000	Brokers Logistics Ltd	27,655	Broker Services	Note 1
498	Subcontractor Charges	931000	Brokers Logistics Ltd	98	Broker Services	Note 1
499	Subcontractor Charges	935000	Bye Bees Live Bee Removal	159	Miscellaneous Repairs & Supplies	Note 1
500	Subcontractor Charges	921000	Casa Medical	158	Medical Services	Note 1
501	Subcontractor Charges	923000	Cendian Corporation	23,027	Payroll Processing Services	Note 1
502	Subcontractor Charges	935000	City of Las Cruces	413	Waste Disposal & Recycling Services	Note 1
503	Subcontractor Charges	925000	D & H United Fueling Solutions Inc	2,081	Fueling & Environmental Services	Note 1
504	Subcontractor Charges	935000	D & H United Fueling Solutions Inc	54,034	Fueling & Environmental Services	Note 1
505	Subcontractor Charges	935000	Delta Electronics	270	Miscellaneous Repairs & Supplies	Note 1
506	Subcontractor Charges	935000	El Paso Disposal	2,561	Waste Disposal & Recycling Services	Note 1
507	Subcontractor Charges	935000	Emerald Transformer	127,919	Transformer Repair & Recycling Services	Note 1
508	Subcontractor Charges	935000	Eurofins Xenco LLC	16,195	Laboratory & Analytical Services	Note 1
509	Subcontractor Charges	903000	Expenan	6,255	Credit Reporting Services	Note 1
510	Subcontractor Charges	903000	Fiserv Inc	315,473	Bill Processing Services	Note 1
511	Subcontractor Charges	903000	Forte	166	Bill Processing Services	Note 1
512	Subcontractor Charges	905000	Forte	112	Bill Processing Services	Note 1
513	Subcontractor Charges	923000	Gallagher Benefit Services Inc	61,062	Strategic & Benchmark Survey Services	Note 1
514	Subcontractor Charges	923000	Goetting Construction Company	(5,009)	Miscellaneous Repairs & Supplies	Note 1
515	Subcontractor Charges	935000	Goetting Construction Company	969	Miscellaneous Repairs & Supplies	Note 1
516	Subcontractor Charges	923000	Graziano, Robert	3,316	Miscellaneous Safety Services	Note 1
517	Subcontractor Charges	923000	Great Southwestern Construction Inc	4,333	Miscellaneous Repairs & Supplies	Note 1
518	Subcontractor Charges	921000	H & H Dinero Tree	4,400	Mailing Services	Note 1
519	Subcontractor Charges	923000	H & H Dinero Tree	37,136	Mailing Services	Note 1
520	Subcontractor Charges	902000	Holguins Electric Company	78,929	Electrical Services & Supplies - Meter Reading	Note 1
521	Subcontractor Charges	903000	Holguins Electric Company	789,607	Electrical Services & Supplies - Service Work	Note 1
522	Subcontractor Charges	921000	I & R Construction LLC	3,627	Miscellaneous Repairs & Supplies	Note 1
523	Subcontractor Charges	921000	Integrated Internet Of Things	49,730	Security Services	Note 1
524	Subcontractor Charges	923000	Integrated Internet Of Things	99,210	Security Services	Note 1
525	Subcontractor Charges	925000	Integrated Internet Of Things	713	Security Services	Note 1
526	Subcontractor Charges	935000	Jaco Analytical Lab Inc	15,968	Laboratory & Analytical Services	Note 1
527	Subcontractor Charges	903000	JP Morgan Chase	287,655	Bill Payment Processing	Note 1
528	Subcontractor Charges	921000	Keys Are Us Lock & Safe	292	Locksmith Services	Note 1
529	Subcontractor Charges	925000	LB Landscaping Inc	988	Landscaping Services	Note 1
530	Subcontractor Charges	903000	LexisNexis Risk Data	3,470	Consumer Reporting Services	Note 1
531	Subcontractor Charges	921000	LexisNexis Risk Data	2,668	Consumer Reporting Services	Note 1
532	Subcontractor Charges	921000	Mentru Enterprises	297	Miscellaneous Repairs & Supplies	Note 1
533	Subcontractor Charges	923000	Mentru Enterprises	34,732	Miscellaneous Repairs & Supplies	Note 1
534	Subcontractor Charges	925000	Mentru Enterprises	958	Miscellaneous Repairs & Supplies	Note 1

SCHEDULE G-8
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EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE
 SCHEDULE G-8. OUTSIDE SERVICES EMPLOYED - FERC 900
 SERIES EXPENSES
 SPONSOR: CYNTHIA S PRIETO
 PREPARER: ALEJANDRA GUEVARA
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-8
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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
535	Subcontractor Charges	923000	Micronet Communications Inc	408	Telecommunication, Cable and Satellite Services	Note 1
536	Subcontractor Charges	905000	Miracle Delivery Armored Service	13,438	Security Services	Note 1
537	Subcontractor Charges	935000	Moody Labs	3,623	Laboratory & Analytical Services	Note 1
538	Subcontractor Charges	923000	National Security & Trust IVS	3,570	Record Storage Services	Note 1
539	Subcontractor Charges	903000	Outsource Connection Inc	1,573,700	Call Center Support	Note 1
540	Subcontractor Charges	935000	Penkin Enterprises LLC	1,074	Miscellaneous Repairs & Supplies	Note 1
541	Subcontractor Charges	903000	Pinnacle Data Systems LLC	586,342	Computing Product Services	Note 1
542	Subcontractor Charges	923000	Pinnacle Data Systems LLC	68,518	Computing Product Services	Note 1
543	Subcontractor Charges	903000	QuotePro Kiosk	1,500	Bill Processing Services	Note 1
544	Subcontractor Charges	935000	RCS Inc	428	Information Technology Consulting Services	Note 1
545	Subcontractor Charges	921000	Research Electronics International	2,109	Security Services	Note 1
546	Subcontractor Charges	921000	RTC Inc	3,219	Telecommunication, Cable and Satellite Services	Note 1
547	Subcontractor Charges	923000	RTC Inc	8,981	Telecommunication, Cable and Satellite Services	Note 1
548	Subcontractor Charges	935000	Rulys Mobile Welding Inc	38,417	Welding Services	Note 1
549	Subcontractor Charges	903000	Sales & Use Tax for Various Vendors	(11,677)	Sales & Use Tax for Various Vendors	Note 1
550	Subcontractor Charges	923000	Sales & Use Tax for Various Vendors	(2,058)	Sales & Use Tax for Various Vendors	Note 1
551	Subcontractor Charges	928000	Sales & Use Tax for Various Vendors	(18)	Sales & Use Tax for Various Vendors	Note 1
552	Subcontractor Charges	935000	Sales & Use Tax for Various Vendors	(583)	Sales & Use Tax for Various Vendors	Note 1
553	Subcontractor Charges	935000	Scott Anderson Beekeeper	1,734	Miscellaneous Janitorial Services	Note 1
554	Subcontractor Charges	903000	Securitas Security Services USA Inc	8,316	Security Services	Note 1
555	Subcontractor Charges	921000	Securitas Security Services USA Inc	3,096	Security Services	Note 1
556	Subcontractor Charges	923000	Securitas Security Services USA Inc	39,682	Security Services	Note 1
557	Subcontractor Charges	935000	Securitas Security Services USA Inc	5,263	Security Services	Note 1
558	Subcontractor Charges	921000	Solar Smart Living LLC	3,510	Miscellaneous Repairs & Supplies	Note 1
559	Subcontractor Charges	935000	South Central Solid Waste Authority	492	Waste Disposal Services	Note 1
560	Subcontractor Charges	935000	Southwest Abatement Inc	9,651	Abatement Services	Note 1
561	Subcontractor Charges	921000	TLO Transunion	551	Compliance & Risk Management Consulting Services	Note 1
562	Subcontractor Charges	925000	Tucson Electric Power Company	42	Electric Utility Services	Note 1
563	Subcontractor Charges	926000	Tucson Electric Power Company	1,444	Electric Utility Services	Note 1
564	Subcontractor Charges	923000	Ultimate Software Group Inc	7,841	Payroll Processing Services	Note 1

SCHEDULE G-8
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EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE
 SCHEDULE G-8 OUTSIDE SERVICES EMPLOYED - FERC 900
 SERIES EXPENSES
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: ALEJANDRA GUEVARA
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-8
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Line No.	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
565	Subcontractor Charges	923000	Valley Fence Company Inc	4,930	Fence Services	Note 1
566	Subcontractor Charges	925000	Valley Fence Company Inc	12,827	Fence Services	Note 1
567	Subcontractor Charges	935000	Veolia ES Technical Solutions LLC	3,547	Waste Disposal Services	Note 1
568	Subcontractor Charges	903000	Virtuoso Sourcing Group LLC	57,234	Debt Collection Services	Note 1
569	Subcontractor Charges	925000	Vosker	240	Security Services	Note 1
570	Subcontractor Charges	903000	Western Union Financial Services	9,595	Financial Services	Note 1
571	Subcontractor Charges	935000	WestLand Resources Inc	1,137	Environmental Services	Note 1
572	Subcontractor Charges	935000	Wood Environment & Infrastructure Solutions Inc	25,192	Environmental Services	Note 1
573	Subcontractor Charges	935000	Xenco Laboratories	11,237	Laboratory & Analytical Services	Note 1
574			Total Outside Services - Subcontractor Charges	4,610,195		
			<u>Outside Services - System Hosting Services</u>			
575	System Hosting Services	921000	Cisco Webex	1,086	Information Technology Services	Note 1
576	System Hosting Services	923000	Computershare Inc	35,903	Information Technology Services	Note 1
577	System Hosting Services	923000	Dyonix	92,574	Information Technology Services	Note 1
578	System Hosting Services	923000	Dyopath LLC	30,858	Information Technology Services	Note 1
579	System Hosting Services	923000	Envirodata Solutions Inc	9,749	Information Technology Consulting Services	Note 1
580	System Hosting Services	923000	Mercury Technology Group Inc	3,977	Information Technology Services	Note 1
581	System Hosting Services	923000	myCOI LLC	15,202	Information Technology Services	Note 1
582	System Hosting Services	923000	Sales & Use Tax for Various Vendors	(7,516)	Sales & Use Tax for Various Vendors	Note 1
583	System Hosting Services	921000	Sigma Solutions	12,330	Information Technology Services	Note 1
584	System Hosting Services	923000	Systrends USA	13,368	Information Technology Services	Note 1
		902,903, 923,935	Various	1,752,215	Software Hosting & Maintenance	Note 1
586			Total Outside Services - System Hosting Services	1,959,746		
			<u>Outside Services - Tax</u>			
587	Tax	923000	Pricewaterhouse Coopers LLP	270,755	Tax and Accounting Services	Note 1
588	Tax	923000	Ryan and Company	140,000	Tax and Accounting Services	Note 1
589			Total Outside Services - Tax	410,755		
			<u>Outside Services - Telecommunication Services</u>			
590	Telecommunication Services	921000	Apollo Satellite	10,351	Telecommunication, Cable and Satellite Services	Note 1
591	Telecommunication Services	921000	ARCOS LLC	764	Telecommunication, Cable and Satellite Services	Note 1
592	Telecommunication Services	905000	AT & T	40,209	Telecommunication, Cable and Satellite Services	Note 1
593	Telecommunication Services	921000	AT & T	415,708	Telecommunication, Cable and Satellite Services	Note 1
594	Telecommunication Services	905000	CenturyLink	20,901	Telecommunication, Cable and Satellite Services	Note 1
595	Telecommunication Services	921000	CenturyLink	115,574	Telecommunication, Cable and Satellite Services	Note 1
596	Telecommunication Services	921000	Dell Telephone Co-Op Inc	22,517	Telecommunication, Cable and Satellite Services	Note 1
597	Telecommunication Services	921000	Huntleigh Technology Group Inc	42,022	Telecommunication, Cable and Satellite Services	Note 1
598	Telecommunication Services	921000	Level 3 Communications LLC	71,992	Telecommunication, Cable and Satellite Services	Note 1
599	Telecommunication Services	905000	MOOD, TEXAS	1,595	Telecommunication, Cable and Satellite Services	Note 1
600	Telecommunication Services	921000	MOOD, TEXAS	145	Telecommunication, Cable and Satellite Services	Note 1
601	Telecommunication Services	921000	Ni Satellite Inc	20,460	Telecommunication, Cable and Satellite Services	Note 1
602	Telecommunication Services	921000	Pivot Technology Services Corporation	3,105	Telecommunication, Cable and Satellite Services	Note 1
603	Telecommunication Services	905,921	Reclassification of Various Vendors	(163)	Reclassification of Various Vendors	Note 1
604	Telecommunication Services	921000	Sales & Use Tax for Various Vendors	(47)	Sales & Use Tax for Various Vendors	Note 1
605	Telecommunication Services	905000	Spectrum	9,393	Telecommunication, Cable and Satellite Services	Note 1
606	Telecommunication Services	921000	Spectrum	82,927	Telecommunication, Cable and Satellite Services	Note 1
607	Telecommunication Services	921000	Verizon Wireless	795,329	Telecommunication, Cable and Satellite Services	Note 1

SCHEDULE G-8
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EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE
 SCHEDULE G-8, OUTSIDE SERVICES EMPLOYED - FERC 900
 SERIES EXPENSES
 SPONSOR CYNTHIA S PRIETO
 PREPARER ALEJANDRA GUEVARA
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-8
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Line No	Category	FERC Account	Description or Title	Test Year Amount	Purpose	Recurring / Non-Recurring
608	Telecommunication Services	921000	Windstream Communications	<u>1,202</u>	Telecommunication, Cable and Satellite Services	Note 1
609			Total Outside Services - Telecommunication Services	<u>1,653,984</u>		
610			Test Year Total Outside Services	<u>\$ 36,230,053</u>		

Note 1 May include various recurring payments. The total amount of Outside Services Employed is representative of normal recurring amounts.

Note 2. Includes payments related to Energy Efficiency programs that are recovered through the Energy Efficiency Cost Recovery Factor and Efficient Use of Energy Recovery Factor. These items will be excluded from the Company's Cost of Service.

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

SCHEDULE G-8
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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-9 TAXES OTHER THAN INCOME TAXES
SPONSOR SEAN M. IHORN
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-9
PAGE 1 OF 3

		Actual Taxes Paid in Calendar Year (C)						
Line No.	(a) Description	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Test Year Expense (A,C)	(g) Rate Making Adjustments (B)	(h) As Requested
Non Revenue-related								
Ad Valorem								
1	Texas	\$ 11,769,450	14,016,008	15,272,227	16,649,274	\$ 17,718,628	\$ 520,778	\$ 18,239,406
2	New Mexico	4,333,621	4,602,762	3,442,327	3,462,535	3,907,431	114,846	4,022,277
3	Arizona	7,309,047	7,289,870	7,152,266	6,797,212	6,647,928	195,392	6,843,320
Payroll Taxes								
4	FICA (F)	7,489,910	7,713,556	5,036,123	64,249	6,290,759	(1,320,856)	4,969,903
5	FUTA	51,283	49,974	49,046	51,764	81,174	(579)	80,595
6	SUTA	84,416	69,316	59,842	45,523	71,387	-	71,387
7	Palo Verde	2,953,606	3,121,212	3,078,374	3,088,816	2,842,115	192,444	3,034,559
8	Other Taxes	(18,022)	(19,935)	(26,044)	(18,940)	(18,940)	-	(18,940)
Sales, Use, and Compensating Taxes (D)								
9	Texas	5,804,404	6,777,699	5,932,033	6,805,700	106,665	-	106,665
10	Other States	754,027	659,954	467,371	442,027	31,195	-	31,195
11	Subtotal	40,531,742	44,280,416	40,463,564	37,388,159	37,678,343	(297,975)	37,380,368
Revenue-related								
12	Texas State Gross Receipts	11,526,251	10,935,936	9,993,851	9,972,801	10,007,659	698,025	10,705,684
Local Occupation/Street Rental								
13	Texas	22,580,127	21,608,617	24,398,587	24,904,055	24,995,587	1,743,417	26,739,004
14	New Mexico (E)	4,043,159	3,841,703	3,693,018	3,478,274	88,632	4,562	93,194
Regulatory Assessment								
15	Texas	1,082,818	1,080,558	979,345	966,221	988,356	68,937	1,057,293
16	New Mexico	958,662	964,488	931,797	874,142	888,139	21,444	909,583
17	Total Taxes Other Than Income Taxes	\$ 80,722,759	\$ 82,711,718	\$ 80,460,162	\$ 77,583,652	\$ 74,646,715	\$ 2,238,410	\$ 76,885,125

(A) This column represents total electric Test Year expense per book

(B) Represents ratemaking adjustments See WP/A-3, Adj No 15 for calculation of property tax adjustments, WP/A-3, Adj No 6 for PV payroll tax adjustment, WP/A-3, Adj No 25 for FUTA adjustment, WP/A-3, Adj No 16 for FICA and Four Corners payroll tax adjustment and WP/A-3, Adj No 17 for revenue related tax adjustments

(C) Columns (b) (c) (d) and (e) represent taxes paid, net of refunds in the applicable year, while Column (f) represents amounts expensed by the Company

(D) Sales, Use and Compensating Taxes represent taxes charged to expense

(E) Taxes paid are shown net of taxes received from customers.

(F) FICA for Test Year 2020 has been deferred

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-9: TAXES OTHER THAN INCOME TAXES
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-9
PAGE 2 of 3

Line No (on page 1 of 3)	(a) Description	(b) Accrued Balance as of 12/31/2020	(c) Explanation of Method Used to Calculate Accrued Balance
	<u>Non Revenue-related</u>		
1	Ad Valorem: Texas	(17,677,992)	Represents twelve months of accrued property taxes for Texas for 2020. Tax payments are made on an annual basis on January 31.
2	New Mexico	(3,328,271)	Represents twelve months of accrued property taxes for New Mexico for 2020 offset by the December 10th payment. Tax payments are made semi-annually on December 10 and May 10.
3	Arizona	(3,280,490)	Represents twelve months of accrued property taxes for Arizona for 2020 offset by the November 1st payment. Tax payments are made semi-annually on November 1 and May 1.
4	Payroll Taxes.	(3,788,292)	Per Coronavirus, Aid, Relief, and Economic Security Act (CARES Act) deferred FICA tax payments for 2020.
5	FICA	-	No payroll taxes are accrued because payroll taxes are paid as incurred
6	FUTA	-	No payroll taxes are accrued because payroll taxes are paid as incurred
7	SUTA	-	No Palo Verde payroll taxes are accrued because Palo Verde invoices are paid when received.
8	Palo Verde	-	
	Other Taxes		
	Sales, Use and Compensating Taxes		
9	Texas	(991,120)	Represents one month of taxes accrued for Texas Direct Payment Tax. Payment is due on the 20th day following the close of the month.
10	Other States	(44,442)	Represents one month of taxes accrued for New Mexico Compensating Tax. Payment is due on the 25th day following the close of the month.
11	Revenue Related. Texas State Gross Receipts	(2,252,574)	Represents three months of gross receipts tax accruals based on actual sales and sales estimates where applicable. Quarterly payments are made on the last day of the month following the end of the quarter.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-9: TAXES OTHER THAN INCOME TAXES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-9
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(a) Line No (on page 1 of 3)	(b) Description	(c) Accrued Balance as of 12/31/2020	(d) Explanation of Method Used to Calculate Accrued Balance
12	Local Occupation/Street Rental: Texas	(5,674,451)	Represents three months of Occupational/Street Rental (OSR) tax accruals based on actual sales and sales estimates where applicable for Texas taxing entities, except Clint and Vinton which represent twelve months of Occupational/Street Rental taxes paid annually on February 15. San Elizario represents six months of Occupational/Street Rental taxes paid semi annually. Payments to all other taxing entities are made quarterly on the 25th day of the month following the end of the quarter except El Paso payments which are made 45 days following the end of the quarter. Tigra fees are prepaid for the current year based on the prior year July thru June.
13	New Mexico	(272,742)	Represents three months of Occupational/Street Rental tax accruals based on actual sales and sales estimates where applicable for New Mexico taxing entities except Dona Ana (prepayment required) and Las Cruces and Anthony which represents one month of Occupational/Street Rental taxes. Payments to Las Cruces and Anthony are made monthly on the 25th day of the following month and payments to other taxing entities (except Dona Ana) are made quarterly on the 25th day of the month following the end of the quarter.
14	Regulatory Assessment: Texas	(581,682)	Represents six months of tax accruals based on actual sales and sales estimates where applicable. Annual payment is made on August 15 for the previous July 2019 through June 2020 period.
17	New Mexico	(904,100)	Represents twelve months of tax accruals based on actual sales and sales estimates where applicable. The New Mexico Public Services Commission fee is due on April 1 for the previous calendar year period.
Total Taxes Other Than Income		<u>\$ (38,796,156)</u>	

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-09.01: AD VALOREM TAXES & PLANT BALANCES
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-09.01
PAGE 1 OF 1

Line No	(a) Description	(b) 2017	(c) 2018	(d) 2019	(e) 2020
1	Ad Valorem Taxes Assessed (A)	\$ 25,542,091	\$ 26,571,252	\$ 27,985,667	\$ 28,273,988
2	Discounts Taken	118	107	110	108
3	Penalties Paid (C)	0	0	424	0
4	Net Plant Balances as of Jan 1 (B)	2,558,639,257	2,672,089,149	2,800,258,745	2,953,915,373

(A) Ad Valorem Taxes Assessed by state:

Arizona	\$ 7,215,113	\$ 7,360,093	\$ 6,935,784	\$ 6,647,928
New Mexico	4,308,717	3,929,107	4,413,279	3,803,472
Texas	14,018,261	15,282,052	16,636,604	17,822,588
Total	<u>\$ 25,542,091</u>	<u>\$ 26,571,252</u>	<u>\$ 27,985,667</u>	<u>\$ 28,273,988</u>

(B) Represents balances in accounts 101, 106 and 108 as of the beginning of each year.
Balances do not represent the taxable balance for property tax assessment purposes

(C) Represents penalties paid related to 2017, 2018, 2019 and 2020 property taxes

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-10: FACTORING EXPENSE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAYTE LUNA
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-10
PAGE 1 OF 1

This schedule is not applicable as El Paso Electric Company does not factor any of its Accounts Receivables.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-11. DEFERRED EXPENSES FROM PRIOR DOCKETS
SPONSOR: JENNIFER I BORDEN
PREPARER: DENISE PEREZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-11
PAGE 1 OF 1

Line No.	(a) Description	(b) Rate Case Expenses	(c) Four Corners Decommissioning	(d) Rate Case Expenses	(e) Rate Case Expenses (B)
1	Authorizing Docket	46831	44805	Current Case	46831/Current Case
2	Original Amount to be Amortized	\$ 3,390,589	\$ 5,532,395	\$ 4,235,050	\$ 382,051
3	Deferred Period				
4	Amortization Period	3 Years	7 Years	4 Years	4 Years
5	Date Amortization Began	01/01/18	08/01/17		
6	Total Amortization taken by the Beginning of Test Year	\$ 2,233,050	\$ 1,909,998	\$ -	\$ -
7	Amortization Expense in Test Period	\$ 1,130,196 (A)	\$ 790,344	\$ -	\$ -
8	Amortization Expense included in Cost of Service	\$ 1,130,196	\$ 790,344	\$ 1,058,763	\$ 95,513
9	Unamortized Amount at end of Test Year	\$ 27,343	\$ 2,832,053	\$ 4,235,050	\$ 382,051

(A) The Company will not be requesting recovery of this amount in this case Per Docket No 46831, these costs are being recovered through a separate surcharge over a three year period.

(B) Pursuant with the Final Order in Docket No. 46831, EPE is including rate case expenses related to that case incurred after August 31, 2017 for recovery consideration in this proceeding.

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

EL PASO ELECTRIC COMPANY
 2021 TX RATE CASE FILING
 SCHEDULE G-12: BELOW THE LINE EXPENSES
 SPONSOR: JENNIFER I. BORDEN / CYNTHIA S. PRIETO
 PREPARER: MYRNA A. ORTIZ
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-12
 PAGE 1 OF 1

Line No.	(a) FERC Account	(b) Description	(c) Test Year Amount
1	426.1	Donations	\$ 1,474,400
2	426.2	Life Insurance	441,744
3	426.3	Penalties	753
4	426.4	Expenditures For Certain Civic, Political and Related Activities	724,753
5			
6	426.5	Other Deductions	71,998,200
7		Total Below the Line Expenses	\$ 74,639,850
8		Exclusions (A)	(74,639,850)
9		Total Expenses As Requested (B)	\$ -

(A) El Paso Electric has not requested recovery of costs in FERC account 426 except for those donations included in Adjustment 26.

(B) Please refer to Schedule A-3 for a listing of FERC accounts included in the Company's requested revenue requirement.

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

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-13: NONRECURRING OR EXTRAORDINARY EXPENSES
SPONSOR: JENNIFER I. BORDEN
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-13
PAGE 1 OF 1

EPE has no nonrecurring or extraordinary expenses that occurred in the test year and were included in its cost of service.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-14 REGULATORY COMMISSION EXPENSES
SPONSOR: JENNIFER I BORDEN
PREPARER: DENISE PEREZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-14
PAGE 1 OF 1

Line No.	(a) Description	(b) Docket No	(c) Test Year Amount	(d) Company Adjustment	(e) Company Request
1	FERC Audit 2019	PA19-3-000	\$ 79,594	\$ -	\$ 79,594
2	2019 NM Long Term Purchased Power Agreements	19-00348-UT	164,322		164,322 (F)
3	2015 TX Rate Case Expense	44941	369,120	(369,120) (B)	0
4	2017 TX Rate Case Expense	46831	1,130,196	(1,130,196) (B)	0
5	Annual FERC Fees	N/A	487,710		487,710
6	NM Newman 6 Certificate of Convenience and Necessity	19-00349-UT	317,959		317,959 (F)
7	2019 TX Fuel Reconciliation	50058	344,535	(258,401) (C)	86,134
8	Regulatory Activity Texas	(A)	240,615		240,615
9	Regulatory Activity New Mexico	(A)	283,175		283,175 (F)
10	Regulatory Activity FERC	(A)	62,248		62,248 (F)
11	NM Renewable Procurement Plan Filing	19-00099-UT	217,012		217,012 (F)
12	PCAOB Annual Fees	N/A	18,400		18,400
13	2017 TX Rate Case Expense-Post August 2017	46831	0	95,513 (D)	95,513
14	2021 TX Rate Case		0	1,058,763 (E)	1,058,763
15	Total		<u>\$ 3,714,886</u>	<u>\$ (603,441)</u>	<u>\$ 3,111,445</u>

Notes:

- (A) Regulatory activity consists of other general regulatory expenses not identifiable to any particular case
- (B) Represents adjustments related to costs recovered through a separate surcharge/rider
- (C) To remove three-fourths of the costs related to the 2019 Fuel Reconciliation.
- (D) To include one-fourth of the 2017 TX rate case costs incurred after August 2017 per the Final Order in Case 46831
- (E) Represents one-fourth of the estimated rate case expenses presented in Schedule G-14 1
- (F) These regulatory commission expenses will be direct assigned to Other and not included in the Texas revenue requirement request.

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 SCHEDULE G-14.1: RATE CASE EXPENSES
 SPONSOR: JAMES SCHICHTL
 PREPARER: CURTIS HUTCHESON
 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G-14.1
 PAGE 1 OF 1

Line No.	(a) Description	(b) Interim Rate	(c) Prudence Inquiry	(d) General Expenses	(e) Total
1	Consultant Expenses:				
2	Accounting			\$ 780,000	\$ 780,000
3	Engineering			75,000	75,000
4	Legal			2,500,000	2,500,000
5	Other				
6	Sub-Total Consultant Expenses			3,355,000	3,355,000
7	Company Expenses:				
8	Employee			66,550	66,550
9	Other			227,500	227,500
10	Sub-Total Company Expenses			294,050	294,050
11	Intervenor Expenses			586,000	586,000
12	Total Request	\$0		\$ 4,235,050	\$ 4,235,050

Note: Rate case expenses listed on this schedule represent any expenses which have been, or will be, incurred pursuant to this application.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-14.2: RATE CASE EXPENSES - PRIOR RATE APPLICATIONS
SPONSOR: JENNIFER I. BORDEN
PREPARER: DENISE PEREZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

SCHEDULE G 14.2
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	(a)	(b)	(c)	(d)	(e)
Line No.	Description	Interim Rate	Prudence Inquiry	General Expenses	Total
1	Consultant Expenses:				
2	Accounting	\$ -	\$ -	\$ 5,813	\$ 5,813
3	Engineering				-
4	Legal			304,214	304,214
5	Other				
6	Sub-Total Consultant Expenses	-	-	310,027	310,027
7	Company Expenses:				
8	Employee				-
9	Other			1,137	1,137
10	Sub-Total Company Expenses			1,137	1,137
11	Intervenor Expenses			70,887	70,887
12	Total Request	\$0	\$0	\$ 382,051	\$ 382,051

Note: Pursuant with the Final Order in Docket No. 46831, EPE is including rate case expenses related to that case incurred after August 31, 2017 for recovery consideration in this proceeding.

Line No.	FERC Acct	(a) Description	(b) January	(c) February	(d) March	(e) April	(f) May	(g) June	(h) July	(i) August	(j) September
<u>Steam Power Generation Expense</u>											
<u>Operations Expense</u>											
1	500000	Operation Supervision & Engineering	\$ 152,667	\$ 185,724	\$ 192,291	\$ 199,058	\$ 198,281	\$ 202,271	\$ 241,527	\$ 204,074	\$ 210,318
2	501000	Fuel	4,490,979	2,381,718	2,308,767	2,020,664	5,174,366	5,095,492	5,922,351	5,888,505	6,551,147
3	502000	Steam Expenses	262,209	213,762	239,775	235,592	262,818	250,921	318,167	239,379	312,392
4	505000	Electric Expenses	289,618	249,155	328,689	384,396	448,503	492,641	544,109	492,252	551,421
5	506000	Miscellaneous Steam Power Expenses	321,982	230,728	248,301	216,207	279,757	448,389	273,101	260,414	247,766
6	507000	Rents	53,145	43,628	43,216	44,976	45,276	52,161	43,322	58,289	43,216
7	509000	Allowances	0	0	0	0	0	0	0	4,168	13,287
8		Total Operations Expense	5,570,800	3,304,713	3,361,039	3,100,893	6,410,001	6,541,875	7,340,577	7,148,061	7,929,549
<u>Maintenance Expense</u>											
9	510000	Maintenance Supervision & Engineering	199,521	201,803	189,726	186,666	186,564	211,667	254,721	181,272	198,304
10	511000	Maintenance of Structures	112,032	52,853	54,735	100,803	61,098	129,992	83,288	118,464	155,952
11	512000	Maintenance of Boiler Plant	748,396	1,638,602	919,924	616,148	719,720	442,742	775,734	662,864	372,050
12	513000	Maintenance of Electric Plant	726,825	2,339,687	1,469,833	3,500,101	535,871	1,459,093	587,644	1,269,764	360,365
13	514000	Maintenance of Miscellaneous Steam Plant	194,466	251,836	414,309	(94,690)	121,835	208,753	221,923	188,002	167,282
14		Total Maintenance Expense	1,981,240	4,484,781	3,078,527	4,309,128	1,615,288	2,452,247	1,923,290	2,420,366	1,251,953
15		Total Steam Power Generation Expense	7,551,840	7,789,494	6,439,566	7,410,021	8,025,289	8,994,122	9,263,867	9,568,427	9,181,502
<u>Nuclear Power Generation Expense</u>											
<u>Operations Expense</u>											
16	517000	Operation Supervision & Engineering	1,121,000	703,600	1,137,190	961,000	1,140,795	646,497	1,006,000	1,089,730	1,056,475
17	518000	Nuclear Fuel Expense	3,848,952	3,263,155	3,775,352	1,806,993	3,542,378	3,771,918	3,882,848	3,806,310	3,839,035
18	519000	Coolants & Water	633,572	547,733	617,192	525,000	850,857	559,916	689,000	694,460	597,736
19	520000	Steam Expenses	364,000	215,781	615,874	591,000	516,400	182,207	324,000	353,703	275,406
20	523000	Electric Expenses	624,000	302,235	627,161	554,000	524,055	535,434	588,000	385,506	562,608
21	524000	Miscellaneous Nuclear Power Expenses (A)	1,649,331	1,780,668	1,791,275	1,327,349	1,392,915	1,611,472	1,492,877	1,141,947	1,675,408
22	525000	Rents	0	0	0	0	0	0	0	0	0
23		Total Operations Expense	8,240,855	6,813,172	8,564,044	5,765,342	7,769,398	7,307,444	7,982,725	7,571,656	8,006,868
<u>Maintenance Expense</u>											
24	528000	Maintenance Supervision & Engineering	99,000	167,080	359,323	1,024,000	58,351	(41,252)	102,000	36,114	68,189
25	529000	Maintenance of Structures	(19,000)	129,204	102,624	147,000	44,622	136,081	(40,000)	176,315	182,229
26	530000	Maintenance of Reactor Plant Equipment	456,000	544,773	(50,174)	2,727,000	(462,612)	(352,868)	352,000	709,629	(111,338)
27	531000	Maintenance of Electric Plant	211,000	310,559	654,875	572,000	612,712	431,100	196,000	422,951	387,625
28	532000	Maintenance of Miscellaneous Nuclear Plant	69,000	82,067	185,675	137,000	188,611	111,271	57,000	149,326	216,336
29		Total Maintenance Expense	816,000	1,233,683	1,252,423	4,607,000	441,684	284,332	667,000	1,494,335	756,041
30		Total Nuclear Power Generation Expense	9,056,855	8,046,855	9,816,467	10,372,342	8,211,082	7,591,776	8,649,725	9,065,991	8,762,709

(A) As explained in the direct testimony of Cynthia S. Prieto, in compliance with the FERC audit report in Docket No. PA19-3-000, in December 2020, the Company reclassified portions of the billings from Arizona Public Service Company recorded as administrative and general expenses (A&G) into Account 524000 Miscellaneous Nuclear Power Expenses for the operation and maintenance (O&M) of the Palo Verde Generation Station. This reclassification represents a shift from A&G into O&M accounts not an increase in costs incurred during the test year ended December 31, 2020.

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