

DISCLOSURE OBJECTION FORM
FOR THE EL PASO ELECTRIC EMPLOYEE BENEFIT PLAN
(To be completed only if you object to family member disclosures)

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I have read the "Notice of Privacy Practices for the El Paso Electric Company Employee Welfare Benefit Plan and Retiree Welfare Benefit Plan Participants and Their Covered Spouses and Dependents" (the "Notice") and I understand that with respect to the health care components (i.e., medical, dental, vision, health care spending account, and employee assistance program),³ the Plan will be entitled to disclose my protected health information ("PHI") as described in the Notice in the section titled "Individuals Involved in Your Care or Payment for Your Care" unless I object to such disclosures. I hereby object to such disclosures and direct the health care components of the Plan, identified below, to disclose only to me, at the following address, my PHI that is relevant to my health care under the Plan:

Name: _____
Address: _____
City, State, ZIP: _____
Social Security Number: _____
Date of Birth: _____
Telephone Number: _____
Relation to Employee: _____
Employee Name: _____
Employee's Social Security Number: _____

Affected Health Care Components (check only the health care components in which you are enrolled, as applicable):

- ☐ Medical
- ☐ Dental
- ☐ Vision
- ☐ Health Care Spending Account
- ☐ Employee Assistance Program

Signature: _____ Date: _____
Return your completed and executed Disclosure Objection Form to:

Benefits Manager
El Paso Electric Company
100 N. Stanton Street – Location 091
El Paso, Texas 79901
Telephone No.: (915) 543-5985
Facsimile No.: (915) 521-4787

THIS OBJECTION DOES NOT RESTRICT THE PLAN'S USE OR DISCLOSURE OF PHI AS DESCRIBED IN THE NOTICE EXCEPT WITH RESPECT TO THE SECTION "INDIVIDUALS INVOLVED IN YOUR CARE OR PAYMENT FOR YOUR CARE"

³ If you are a participant in a fully insured HMO or other insured health benefit component, you will receive a separate notice with instructions regarding the filing of a disclosure objection directly from the HMO.

**Important Notice from El Paso Electric
About Your Prescription Drug Coverage and Medicare**

If you are Medicare eligible, please read this notice carefully and keep it where you can find it. This notice has information about your current prescription drug coverage with El Paso Electric and about your options under Medicare's prescription drug coverage. This information can help you decide whether or not you want to join a Medicare drug plan. If you are considering joining, you should compare your current coverage, including which drugs are covered at what cost, with the coverage and costs of the plans offering Medicare prescription drug coverage in your area. Information about where you can get help to make decisions about your prescription drug coverage is at the end of this notice.

There are two important things you need to know about your current coverage and Medicare's prescription drug coverage:

1. Medicare prescription drug coverage became available in 2006 to everyone with Medicare. You can get this coverage if you join a Medicare Prescription Drug Plan or join a Medicare Advantage Plan (like an HMO or PPO) that offers prescription drug coverage. All Medicare drug plans provide at least a standard level of coverage set by Medicare. Some plans may also offer more coverage for a higher monthly premium.
2. El Paso Electric has determined that the prescription drug coverage offered by EnvisionRX is, on average for all plan participants, expected to pay out as much as standard Medicare prescription drug coverage pays and is therefore considered "Creditable Coverage." Because your existing coverage is Creditable Coverage, you can keep this coverage and not pay a higher premium (a penalty) if you later decide to join a Medicare drug plan.

When Can You Join A Medicare Drug Plan?

You can join a Medicare drug plan when you first become eligible for Medicare and each year from October 15th to December 7th.

However, if you lose your current creditable prescription drug coverage, through no fault of your own, you will also be eligible for a two (2) month Special Enrollment Period (SEP) to join a Medicare drug plan.

What Happens To Your Current Coverage If You Decide to Join A Medicare Drug Plan?

If you decide to join a Medicare drug plan not sponsored by El Paso Electric, your current El Paso Electric coverage will be affected. For those individuals who elect Part D coverage through another plan, coverage under the El Paso Electric Prescription Plan will end for the individual and all covered dependents.

If you do decide to join a Medicare drug plan and drop your current El Paso Electric Prescription coverage, be aware that you and your dependents may not be allowed to re-enroll at a later date. However, if you choose to join the El Paso Electric Medicare drug plan, you may be eligible to reenroll in a non-Medicare drug plan sponsored by El Paso Electric.

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When Will You Pay A Higher Premium (Penalty) To Join A Medicare Drug Plan?

You should also know that if you drop or lose your current coverage with El Paso Electric and don't join a Medicare drug plan within 63 continuous days after your current coverage ends, you may pay a higher premium (a penalty) to join a Medicare drug plan later.

If you go 63 continuous days or longer without creditable prescription drug coverage, your monthly premium may go up by at least 1% of the Medicare base beneficiary premium per month for every month that you did not have that coverage. For example, if you go nineteen months without Creditable Coverage, your premium may consistently be at least 19% higher than the Medicare base beneficiary premium. You may have to pay this higher premium (a penalty) as long as you have Medicare prescription drug coverage. In addition, you may have to wait until the following November to join.

For More Information About This Notice Or Your Current Prescription Drug Coverage...

Contact the number listed below for further information. **NOTE:** You'll get this notice each year. You will also get it before the next period you can join a Medicare drug plan, and if this coverage through El Paso Electric changes. You also may request a copy of this notice at any time.

For More Information About Your Options Under Medicare Prescription Drug Coverage...

More detailed information about Medicare plans that offer prescription drug coverage is in the "Medicare & You" handbook. You'll get a copy of the handbook in the mail every year from Medicare. You may also be contacted directly by Medicare drug plans.

For more information about Medicare prescription drug coverage:

- Visit www.medicare.gov
- Call your State Health Insurance Assistance Program (see the inside back cover of your copy of the "Medicare & You" handbook for their telephone number) for personalized help
- Call 1-800-MEDICARE (1-800-633-4227). TTY users should call 1-877-486-2048.

If you have limited income and resources, extra help paying for Medicare prescription drug coverage is available. For information about this extra help, visit Social Security on the web at www.socialsecurity.gov, or call them at 1-800-772-1213 (TTY 1-800-325-0778).

Remember: Keep this Creditable Coverage notice. If you decide to join one of the Medicare drug plans, you may be required to provide a copy of this notice when you join to show whether or not you have maintained Creditable Coverage and, therefore, whether or not you are required to pay a higher premium (a penalty).

Date:	September 13, 2014
Name of Entity/Sender:	El Paso Electric
Contact-Position/Office:	Benefits Department
Address:	PO Box 982, El Paso, TX 79960
Phone Number:	915-543-4116

CMS Form 10182-CC

Updated April 1, 2011

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0990. The time required to complete this information collection is estimated to average 8 hours per response initially, including the time to

EL PASO ELECTRIC COMPANY
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review instructions, search existing data resources, gather the data needed, and complete and review the information collection. If you have comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Reports Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850.

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NOTICE

CONTINUATION COVERAGE RIGHTS UNDER COBRA

INTRODUCTION

You are receiving this notice because you have recently become covered under your employer's group health plan (the Plan). This notice contains important information about your right to COBRA continuation coverage, which is a temporary extension of coverage under the Plan. This notice generally explains COBRA continuation coverage, when it may become available to you and your family, and what you need to do to protect the right to receive it.

The right to COBRA continuation coverage was created by a federal law, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA). COBRA continuation coverage may be available to you when you would otherwise lose your group health coverage. It can also become available to other members of your family who are covered under the Plan when they would otherwise lose their group health coverage.

For additional information about your rights and obligations under the Plan and under federal law, you should review the Plan's SPD or contact the Plan Administrator.

WHAT IS COBRA CONTINUATION COVERAGE?

COBRA continuation coverage is a continuation of Plan coverage when coverage would otherwise end because of a life event known as a "qualifying event." Specific qualifying events are listed later in this notice. After a qualifying event, COBRA continuation coverage must be offered to each person who is a "qualified beneficiary." You, your spouse, and your dependent children could become qualified beneficiaries if coverage under the Plan is lost because of the qualifying event. Under the Plan, qualified beneficiaries who elect COBRA continuation coverage must pay for COBRA continuation coverage.

If you are an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because either

one of the following qualifying events happens:

- Your hours of employment are reduced; or
- Your employment ends for any reason other than your gross misconduct.

If you are the spouse of an employee, you will become a qualified beneficiary if you lose your coverage under the Plan because any of the following qualifying events happens:

- Your spouse dies;
- Your spouse's hours of employment are reduced;
- Your spouse's employment ends for any reason other than his or her gross misconduct;
- Your spouse becomes enrolled in Medicare benefits (under Part A, Part B, or both); or
- You become divorced or legally separated from your spouse.

Your dependent children will become qualified beneficiaries if they will lose coverage under the Plan because any of the following qualifying events happens:

- The parent-employee dies;
- The parent-employee's hours of employment are reduced;
- The parent-employee's employment ends for any reason other than his or her gross misconduct;
- The parent-employee becomes enrolled in Medicare (Part A, Part B, or both);
- The parents become divorced or legally separated; or
- The child stops being eligible for coverage under the Plan as a "dependent child."

If the Plan provides health care coverage to retired employees, the following applies: Sometimes, filing a proceeding in bankruptcy under title 11 of the United States Code can be a qualifying event. If a proceeding in bankruptcy is filed with

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respect to your employer, and that bankruptcy results in the loss of coverage of any retired employee covered under the Plan, the retired employee will become a qualified beneficiary with respect to the bankruptcy. The retired employee's spouse, surviving spouse, and dependent children will also become qualified beneficiaries if bankruptcy results in the loss of their coverage under the Plan.

WHEN IS COBRA COVERAGE AVAILABLE?

The Plan will offer COBRA continuation coverage to qualified beneficiaries only after the Plan Administrator has been notified that a qualifying event has occurred. When the qualifying event is the end of employment or reduction of hours of employment, death of the employee, in the event of retired employee health coverage, commencement of a proceeding in bankruptcy with respect to the employer, or the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), the employer must notify the Plan Administrator of the qualifying event.

YOU MUST GIVE NOTICE OF SOME QUALIFYING EVENTS

For the other qualifying events (divorce or legal separation of the employee and spouse, or a dependent child's losing eligibility for coverage as a dependent child), you must notify the Plan Administrator within 60 days after the qualifying event occurs. Contact your employer and/or COBRA Administrator for procedures for this notice, including a description of any required information or documentation.

HOW IS COBRA COVERAGE PROVIDED?

Once the Plan Administrator receives notice that a qualifying event has occurred, COBRA continuation coverage will be offered to each of the qualified beneficiaries. Each qualified beneficiary will have an independent right to elect COBRA continuation coverage. Covered employees may elect COBRA continuation coverage on behalf of their spouses, and parents may

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COBRA continuation coverage is a temporary continuation of coverage. When the qualifying event is the death of the employee, the employee's becoming entitled to Medicare benefits (under Part A, Part B, or both), your divorce or legal separation, or a dependent child's losing eligibility as a dependent child, COBRA continuation coverage lasts for up to 36 months.

When the qualifying event is the end of employment or reduction of the employee's hours of employment, and the employee became entitled to Medicare benefits less than 18 months before the qualifying event, COBRA continuation coverage for qualified beneficiaries other than the employee lasts until 36 months after the date of Medicare entitlement. For example, if a covered employee becomes entitled to Medicare 8 months before the date on which his employment terminates, COBRA continuation coverage for his spouse and children can last up to 36 months after the date of Medicare entitlement, which is equal to 28 months after the date of the qualifying event (36 months minus 8 months). Otherwise, when the qualifying event is the end of employment or reduction of the employee's hours of employment, COBRA continuation coverage generally lasts for only up to a total of 18 months. There are two ways in which this 18-month period of COBRA continuation coverage can be extended.

DISABILITY EXTENSION OF 18-MONTH PERIOD OF CONTINUATION COVERAGE

If you or anyone in your family covered under the Plan is determined by the Social Security Administration to be disabled and you notify the Plan Administrator in a timely fashion, your entire family may be entitled to an additional 11 months of COBRA continuation coverage, for a total maximum of 29 months. The disability would have to have started at some time before the 60th day of COBRA continuation coverage and

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must last at least until the end of the 18-month period of continuation coverage.

Contact your employer and/or the COBRA Administrator for procedures for this notice, including a description of any required information or documentation.

**SECOND QUALIFYING EVENT
EXTENSION OF 18-MONTH PERIOD OF
CONTINUATION
COVERAGE**

If your family experiences another qualifying event while receiving 18 months of COBRA continuation coverage, the spouse and dependent children in your family can get up to 18 additional months of COBRA continuation coverage, for a maximum of 36 months if notice of the second qualifying event is properly given to the Plan. This extension may be available to the spouse and dependent children receiving continuation coverage if the employee or former employee dies, becomes entitled to Medicare benefits (under Part A, Part B, or both), or gets divorced or legally separated or if the dependent child stops being eligible under the Plan as a dependent child, but only if the event would have caused the spouse or dependent child to lose coverage under the Plan had the first qualifying event not occurred.

IF YOU HAVE QUESTIONS

Questions concerning your Plan or your COBRA continuation coverage rights should be addressed to your Plan Administrator. For more information about your rights under ERISA, including COBRA, the Health Insurance Portability and Accountability Act (HIPAA), and other laws affecting group health plans, contact the nearest Regional or District Office of the U. S. Department of Labor's Employee Benefits Security Administration (EBSA) in your area or visit the EBSA website at www.dol.gov/ebsa. (Addresses and phone numbers of Regional and District EBSA Offices are available through EBSA's website.)

**KEEP YOUR PLAN INFORMED OF
ADDRESS CHANGES**

In order to protect your family's rights, you should keep the Plan Administrator informed of any changes in the addresses of family members. You should also keep a copy, for your records, of any notices you send to the Plan Administrator.

PLAN CONTACT INFORMATION

Contact your employer for the name, address and telephone number of the party responsible for administering your COBRA continuation coverage

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Summary of Benefits and Coverage: What this Plan Covers & What You Pay For Covered Services
El Paso Electric Company: \$2,250 Retiree Plan

Coverage Period: 01/01/2021 – 12/31/2021
Coverage for: Individual+ Family | Plan Type: PPO



The Summary of Benefits and Coverage (SBC) document will help you choose a health plan. The SBC shows you how you and the plan would share the cost for covered healthcare services. NOTE: Information about the cost of this plan (called the premium) will be provided separately.

This is only a summary. For more information about your coverage, or to get a copy of the complete terms of coverage, call 1-800-521-2227 or visit www.bcbstx.com. For general definitions of common terms, such as allowed amount, balance billing, coinsurance, copayment, deductible, provider, or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary or call 1-855-756-4448 to request a copy.

Important Questions	Answers	Why This Matters
What is the overall deductible?	In-Network: \$2,250 Individual / \$6,750 Family Out-of-Network: \$6,750 Individual / \$20,250 Family	Generally, you must pay all of the costs from <u>providers</u> up to the <u>deductible</u> amount before this <u>plan</u> begins to pay. If you have other family members on the <u>plan</u> , each family member must meet their own individual <u>deductible</u> until the total amount of <u>deductible</u> expenses paid by all family members meets the overall family <u>deductible</u> .
Are there services covered before you meet your deductible?	Yes. Services that charge a <u>copay</u> , <u>prescription drugs</u> , inpatient hospital expenses, emergency room services, and In-Network <u>preventive care</u> , <u>home health</u> , <u>skilled nursing</u> , and <u>hospice</u> are covered before you meet your <u>deductible</u> .	This <u>plan</u> covers some items and services even if you haven't yet met the <u>deductible</u> amount. But a <u>copayment</u> or <u>coinsurance</u> may apply. For example, this <u>plan</u> covers certain <u>preventive services</u> without <u>cost sharing</u> and before you meet your <u>deductible</u> . See a list of covered <u>preventive services</u> at https://www.healthcare.gov/coverage/preventive-care-benefits/ .
Are there other deductibles for specific services?	Yes. Per occurrence \$500 Out-of-Network inpatient admission. There are no other specific <u>deductibles</u> .	You must pay all of the costs for these services up to the specific <u>deductible</u> amount before this <u>plan</u> begins to pay for these services.
What is the out-of-pocket limit for this plan?	In-Network: \$6,850 Individual / \$13,700 Family Out-of-Network: \$20,550 Individual / \$41,100 Family	The <u>out-of-pocket limit</u> is the most you could pay in a year for covered services. If you have other family members in this <u>plan</u> , they have to meet their own <u>out-of-pocket limits</u> until the overall family <u>out-of-pocket limit</u> has been met.
What is not included in the out-of-pocket limit?	Premiums, <u>balance-billed charges</u> , <u>preauthorization</u> penalties, and health care this <u>plan</u> doesn't cover.	Even though you pay these expenses, they don't count toward the <u>out-of-pocket limit</u> .
Will you pay less if you use a network provider?	Yes. See www.bcbstx.com or call 1-800-810-2583 for a list of <u>network providers</u> .	This <u>plan</u> uses a <u>provider network</u> . You will pay less if you use a <u>provider</u> in the <u>plan's network</u> . You will pay the most if you use an <u>out-of-network provider</u> , and you might receive a bill from a <u>provider</u> for the difference between the <u>provider's charge</u> and what your <u>plan</u> pays (<u>balance billing</u>). Be aware, your <u>network provider</u> might use an <u>out-of-network provider</u> for some services (such as lab work). Check with your <u>provider</u> before you get services.
Do you need a referral to see a specialist?	No.	You can see the <u>specialist</u> you choose without a <u>referral</u> .

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All **copayment and coinsurance** costs shown in this chart are after your **deductible** has been met, if a **deductible** applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$30 <u>copay</u> /visit; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	Virtual visits available through MDLive; \$30 <u>copay</u> In-Network.
	Specialist visit	\$50 <u>copay</u> /visit; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	None
	Preventive care/screening/immunization	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	You may have to pay for services that aren't <u>preventive</u> . Ask your <u>provider</u> if the services needed are <u>preventive</u> . Then check what your <u>plan</u> will pay for. No Charge for child immunizations <u>Out-of-Network</u> through the 6th birthday
If you have a test	Diagnostic test (x-ray, blood work)	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	Laboratory work is No Charge <u>In-Network</u> , and 30% <u>coinsurance</u> after <u>deductible</u> <u>Out-of-Network</u> .
	Imaging (CT/PET scans, MRIs)	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	None
If you need drugs to treat your illness or condition More information about <u>prescription drug coverage</u> is available at Express Scripts 1-855-785-6959 www.express-scripts.com	Generic drugs	\$25 retail \$50 mail order	Full Cost at an <u>Out-of-Network</u> pharmacy	<u>Copays</u> for all tiers (excluding <u>specialty drugs</u>) cover up to 30 day supply (retail prescription); 90 days supply (mail order prescription).
	Preferred brand drugs	\$55 retail \$125 mail order	Full Cost at an <u>Out-of-Network</u> pharmacy	Your <u>plan</u> uses a preferred drug list which identifies the status of covered drugs and what <u>copays</u> you will be responsible for.
	Non-preferred brand drugs	\$75 retail \$175 mail order	Full Cost at an <u>Out-of-Network</u> pharmacy	Some drugs in each tier may require <u>preauthorization</u> . If the necessary <u>preauthorization</u> is not obtained, the drug may not be covered.
	Specialty drugs	Generic \$65 Preferred \$90 Non-Preferred \$140	Full Cost at an <u>Out-of-Network</u> pharmacy	<u>Specialty drugs</u> must be filled through Express Scripts for up to a 30 day supply.

* For more information about limitations and exceptions, see the plan or policy document at www.bcbstx.com.

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Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance after deductible	40% coinsurance after deductible	None
	Physician/surgeon fees	20% coinsurance after deductible	40% coinsurance after deductible	None
If you need immediate medical attention	Emergency room care	Facility Charges: \$300 copay/visit; deductible does not apply ER Physician charges: 20% coinsurance after deductible	Facility Charges: \$300 copay/visit; deductible does not apply ER Physician charges: 20% coinsurance after deductible	Emergency room copay waived if admitted. \$450 copay plus applicable coinsurance for non-emergency care. Deductible applies Out-of-Network for non-emergency care.
	Emergency medical transportation	20% coinsurance after deductible	20% coinsurance after deductible	Ground and air transportation covered.
	Urgent care	\$75 copay/visit; deductible does not apply	30% coinsurance after deductible	You may have to pay for services that are not covered by the visit fee. For an example, see "If you have a test" on page 2.
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance; deductible does not apply	40% coinsurance; deductible does not apply	Plan deductible does not apply; a per-admission deductible of \$500 applies Out-of-Network. Preauthorization is required; \$250 penalty if not preauthorized Out-of-Network.
	Physician/surgeon fees	20% coinsurance after deductible	40% coinsurance after deductible	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	\$30 copay/visit; deductible does not apply 20% coinsurance after deductible for other outpatient services	30% coinsurance after deductible office visit 40% coinsurance after deductible for other outpatient services	Certain services must be preauthorized; refer to your benefit booklet* for details.
	Inpatient services	20% coinsurance; deductible does not apply	40% coinsurance; deductible does not apply	Plan deductible does not apply; a per-admission deductible of \$500 applies Out-of-Network. Preauthorization is required; \$250 penalty if not preauthorized Out-of-Network.

* For more information about limitations and exceptions, see the plan or policy document at www.bcbstx.com.

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Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you are pregnant	Office visits	\$30 <u>copay/initial visit</u> ; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	<u>Copay</u> applies to first prenatal visit (per pregnancy). <u>Cost sharing</u> does not apply for <u>preventive services</u> . Depending on the type of services, a <u>copayment</u> , <u>coinsurance</u> , or <u>deductible</u> may apply. Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound).
	Childbirth/delivery professional services	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	<u>Plan deductible</u> does not apply; a per-admission <u>deductible</u> of \$500 applies <u>Out-of-Network</u> . <u>Preauthorization</u> is required; \$250 penalty if not <u>preauthorized Out-of-Network</u> .
	Childbirth/delivery facility services	20% <u>coinsurance</u> ; <u>deductible</u> does not apply	40% <u>coinsurance</u> ; <u>deductible</u> does not apply	
If you need help recovering or have other special health needs	<u>Home health care</u>	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	Limited to 60 visits per calendar year. <u>Preauthorization</u> is required.
	<u>Rehabilitation services</u>	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	None
	<u>Habilitation services</u>	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	
	<u>Skilled nursing care</u>	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	Limited to 25 days per calendar year. <u>Preauthorization</u> is required.
	<u>Durable medical equipment</u>	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	None
	<u>Hospice services</u>	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	<u>Preauthorization</u> is required.
If your child needs dental or eye care	Children's eye exam	Not Covered	Not Covered	None
	Children's glasses	Not Covered	Not Covered	None
	Children's dental check-up	Not Covered	Not Covered	None

* For more information about limitations and exceptions, see the plan or policy document at www.bcbstx.com.

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Excluded services & Other Covered Services:

Services Your Plan Generally Does NOT Cover (Check your policy or plan document for more information and a list of any other excluded services.)		
<ul style="list-style-type: none"> • Acupuncture • Bariatric surgery • Cosmetic surgery • Dental care (Adult and children) 	<ul style="list-style-type: none"> • Infertility treatment • Long-term care • Private-duty nursing 	<ul style="list-style-type: none"> • Routine eye care (Adult and children) • Routine foot care (with the exception of person with diagnosis of diabetes and certain other diseases) • Weight loss programs
Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your plan document.)		
<ul style="list-style-type: none"> • Chiropractic care (35 visits per year) 	<ul style="list-style-type: none"> • Hearing aids (limited to 1 per ear per 36-month period) 	<ul style="list-style-type: none"> • Non-emergency care when traveling outside the U.S.

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: the plan at 1-800-521-2227, U.S. Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or www.dol.gov/ebsa/healthreform, or Department of Health and Human Services, Center for Consumer Information and Insurance Oversight, at 1-877-267-2323 x61565 or www.cciio.cms.gov. Other coverage options may be available to you too, including buying individual insurance coverage through the Health Insurance Marketplace. For more information about the Marketplace, visit www.HealthCare.gov or call 1-800-318-2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your plan for a denial of a claim. This complaint is called a grievance or appeal. For more information about your rights, look at the explanation of benefits you will receive for that medical claim. Your plan documents also provide complete information to submit a claim, appeal, or a grievance for any reason to your plan. For more information about your rights, this notice, or assistance, contact Blue Cross and Blue Shield of Texas at 1-800-521-2227 or visit www.bcbstx.com, or contact the U.S. Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or visit www.dol.gov/ebsa/healthreform. Additionally, a consumer assistance program can help you file your appeal. Contact the Texas Department of Insurance's Consumer Health Assistance Program at 1-800-252-3439 or visit www.texashealthoptions.com.

Does this plan provide Minimum Essential Coverage? Yes

Minimum Essential Coverage generally includes plans, health insurance available through the Marketplace or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of Minimum Essential Coverage, you may not be eligible for the premium tax credit.

Does this plan meet the Minimum Value Standards? Yes

If your plan doesn't meet the Minimum Value Standards, you may be eligible for a premium tax credit to help you pay for a plan through the Marketplace.

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al 1-800-521-2227.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa 1-800-521-2227.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 1-800-521-2227.

Navajo (Dine): Dine'ehgo shika at'ohwol ninisingo, kwijigo holne' 1-800-521-2227.

To see examples of how this plan might cover costs for a sample medical situation, see the next section.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby (9 months of in-network pre-natal care and a hospital delivery)		Managing Joe's type 2 Diabetes (a year of routine in-network care of a well-controlled condition)		Mia's Simple Fracture (in-network emergency room visit and follow up care)	
<ul style="list-style-type: none"> ☒ The plan's overall deductible ☒ Specialist copayment ☒ Hospital (facility) coinsurance ☒ Other coinsurance 	\$2,250 \$50 20% 20%	<ul style="list-style-type: none"> ☒ The plan's overall deductible ☒ Specialist copayment ☒ Hospital (facility) coinsurance ☒ Other coinsurance 	\$2,250 \$50 20% 20%	<ul style="list-style-type: none"> ☒ The plan's overall deductible ☒ Specialist copayment ☒ Hospital (facility) coinsurance ☒ Other coinsurance 	\$2,250 \$50 20% 20%
This EXAMPLE event includes services like: Specialist office visits (prenatal care) Childbirth/Delivery Professional Services Childbirth/Delivery Facility Services Diagnostic tests (ultrasounds and blood work) Specialist visit (anesthesia)		This EXAMPLE event includes services like: Primary care physician office visits (including disease education) Diagnostic tests (blood work) Prescription drugs Durable medical equipment (glucose meter)		This EXAMPLE event includes services like: Emergency room care (including medical supplies) Diagnostic test (x-ray) Durable medical equipment (crutches) Rehabilitation services (physical therapy)	
Total Example Cost	\$12,700	Total Example Cost	\$5,600	Total Example Cost	\$2,800
In this example, Peg would pay: <u>Cost Sharing</u>		In this example, Joe would pay: <u>Cost Sharing</u>		In this example, Mia would pay: <u>Cost Sharing</u>	
Deductibles	\$2,250	Deductibles	\$900	Deductibles	\$1,700
Copayments	\$40	Copayments	\$900	Copayments	\$500
Coinsurance	\$600	Coinsurance	\$0	Coinsurance	\$0
<u>What isn't covered</u>		<u>What isn't covered</u>		<u>What isn't covered</u>	
Limits or exclusions	\$60	Limits or exclusions	\$20	Limits or exclusions	\$0
The total Peg would pay is	\$2,950	The total Joe would pay is	\$1,820	The total Mia would pay is	\$2,200

The plan would be responsible for the other costs of these EXAMPLE covered services.

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BlueCross BlueShield of Texas

If you, or someone you are helping, have questions, you have the right to get help and information in your language at no cost. To speak to an interpreter, call the customer service number on the back of your member card. If you are not a member, or don't have a card, call 855-710-6984.

العربية Arabic	يُمكنك أن تطلب شخص يساعدك، فذلك الحق في الحصول على المساعدة والمعلومات الضرورية منك من دون أية تكلفة للخدمة التي من مزج فورتي. اتصل على رقم خدمة العملاء المذكور على ظهر بطاقة عضويتك. فإن لم تكن عضوًا، أو كنت لا تمتلك بطاقة، فاتصل على 855-710-6984.
繁體中文 Chinese	如果您 或您正在協助的對象 對此有疑問，您的權利免費以您的母語獲得幫助和訊息。洽詢一位翻譯員，請致電印在您的會員卡背面的客戶服務電話號碼。如果您不是會員 或沒有會員卡，請致電 855-710-6984。
Français French	Si vous ou quelqu'un qui vous écarte en train d'aider avec des questions, vous avez le droit d'obtenir de l'aide et l'information dans votre langue à aucun coût. Pour parler à un interprète, composez le numéro du service client indiqué au verso de votre carte de membre. Si vous n'êtes pas membre ou si vous n'avez pas de carte, veuillez composer le 855-710-6984.
Deutsch German	Falls Sie oder jemand, dem Sie helfen, Fragen haben, haben Sie das Recht kostenlose Hilfe und Informationen in Ihrer Sprache zu erhalten. Um mit einem Dolmetscher zu sprechen, rufen Sie bitte die Kundenservicenummer auf der Rückseite Ihrer Mitgliedskarte an. Falls Sie kein Mitglied sind und sich keine Mitgliedskarte besitzen, rufen Sie bitte 855-710-6984 an.
ગુજરાતી Gujarati	જો તમને અથવા તમે મદદ કરી રહ્યા છો એવી કોઈ બીજી વ્યક્તિને એસ.બી.એમ ડબલ્યુઆર સાથે થાત કરવા માટે, તમારા સભ્યપદના કાર્ડની પાછળ આપેલા ગ્રાહક સેવા નંબર પર કોલ કરો જો તમારું સભ્યપદ ના ધરાવતા હોય. અથવા આપની પાસે ગ્રાફ નથી તો 855-710-6984 નંબર પર કોલ કરો.
हिंदी Hindi	यदि आपको, या आप जिसकी सहायता कर रहे हैं उससे प्रश्न हैं तो आपको अपनी भाषा में मुफ्त सहायता और जानकारी प्राप्त करने का अधिकार है। किसी अनुवादक से बात करने के लिए, अपने सदस्य कार्ड के पीछे दिए गए ग्राहक सेवा नंबर पर कॉल करें। यदि आप सदस्य नहीं हैं, या आपके पास कोई नही है, तो 855-710-6984 पर कॉल करें।
日本語 Japanese	ご本人様、またはお客様の方の回りの方でも、ご質問がございましたら、ご希望の言語でサポートを受けたり、情報を入りしたりすることが出来ます。料金はかかりません。尚、お問い合わせの場合、メンバーカードの裏面のカスタマーサービス番号までお電話ください。メンバーでない場合またはカードをお持ちでない場合は855-710-6984へのご電話ください。
한국어 Korean	만약 귀하 또는 귀하가 돕는 사람이 질문이 있다면 귀하는 무료로 그러한 도움과 정보를 귀하의 언어로 받을 수 있는 권리가 있습니다. 회원 카드 뒷면의 고객 서비스 번호로 전화하십시오. 회원이 아니거나 카드를 갖고 있지 않다면 855-710-6984으로 전화하십시오.
ລາວ Laotian	ກ່າວຫາ ທີ່ ຄົບຖ້ວນທ່ານກໍາລັງໃຫ້ການຊ່ວຍເຫຼືອມີຄຳສອນ ຫຼຸ່ມມີສິດຂໍອີກການຊ່ວຍເຫຼືອແຕ່ຂໍມູນເປັນພາສາຂອງທ່ານໄດ້ໃຫ້ຄຸນສົມບັດໄດ້ຮັບ ເພື່ອມີການປຶກສາພາສາ ໃຫ້ໃຫ້ການທີ່ຢ່າງເປັນການຊ່ວຍເຫຼືອມີຄຸນສົມບັດຂອງທ່ານ ກ່າວຫາ ບໍ່ມີ ຂໍມູນເປັນພາສາຂອງທ່ານ ກ່າວຫາ ບໍ່ມີ ຕົວມີຄຸນສົມບັດ 855-710-6984
Dine Navajo Diné	T áá na: éí doogaaí la'do hókú náánishwó'ígú, na'idáálgaa, tó idí bee ná áhoóné í' r á sh náuk e níka n'ádoohwa! At'n' haíne'í bich'i'í' hádeesdzah nuuzingo éí kwe é'é da nuuzigó áká nuudaashwó'ígú bich'i'í' hodóónih, bee ne'e hóoziní binee' déé' hák'tá' k'oyi atah naalooos na hadi'í'égoo eí doogaaí bee ne'e hóozinígú' ádingo k'ozi' hodóónih. 855-710-6984.
فارسی Persian	اگر شما یا کسی که شما به او کمک می کنید، سوالی داشته باشید، حق این و مادر در هر دو صورت است. لطفاً با ما تماس بگیرید. اگر شما عضو نیستید، یا اگر شما کارت عضویت ندارید، لطفاً با ما تماس بگیرید. شماره تلفن خدمات مشتریان ۸۵۵-۷۱۰-۶۹۸۴ است.
Русский Russian	Если у вас или человека, которому вы помогаете, возникли вопросы и у вас есть право на бесплатную помощь и информацию, представленную на вашем языке. Чтобы поговорить с переводчиком, позвоните в отдел обслуживания клиентов по телефону, указанному на обратной стороне вашей карточки участника. Если вы не являетесь участником или у вас нет карточки, позвоните по телефону 855-710-6984.
Español Spanish	Si usted o alguien a quien usted está ayudando tiene preguntas, tiene derecho a obtener ayuda e información en su idioma sin costo alguno. Para hablar con un intérprete comuníquese con el número del Servicio al Cliente que figura en el reverso de su tarjeta de miembro. Si usted no es miembro o no posee una tarjeta llame al 855-710-6984.
Tagalog Tagalog	Kung ikaw, o ang isang taong nangitulongan ay may mga tanong, may kapapatan kang makakuha ng tulong at impormasyon sa iyong wika nang walang bayad. Upang makipag-usap sa isang tagasaing-wika, tumawag sa numero ng serbisyo para sa kustomer sa likod ng iyong kard ng miyembro. Kung ikaw ay hindi isang miyembro, o kaya ay walang kard, tumawag sa 855-710-6984.
اردو Urdu	اگر آپ کو، یا کسی سے کہ آپ کی مدد کر رہے ہیں، کوئی سوال پیش آئے تو، آپ کو بھی وہی سہارا ملے گا۔ اور معلومات حاصل کرنے کا یہ حق ہے، مقررہ زبان میں ہونے چاہیے، کسٹمر سروس جو یہ کال کریں جو آپ کے کارڈ کی پشت پر درج ہے، اگر آپ ممبر نہیں ہیں، یا آپ کے پاس کارڈ نہیں ہے تو، 855-710-6984 پر کال کریں۔
Tiếng Việt Vietnamese	Nếu quý vị hoặc người mà quý vị giúp đỡ có bất kỳ câu hỏi nào, quý vị có quyền được hỗ trợ và nhận thông tin bằng ngôn ngữ của mình miễn phí. Để nói chuyện với thành viên dịch vụ, gọi số dịch vụ khách hàng nằm ở phía sau thẻ hội viên của quý vị. Nếu quý vị không phải là hội viên hoặc không có thẻ gọi số 855-710-6984.


Health care coverage is important for everyone.	
We provide free communication aids and services for anyone with a disability or who needs language assistance. We do not discriminate on the basis of race, color, national origin, sex, gender identity, age or disability.	
To receive language or communication assistance free of charge, please call us at 855-710-6984.	
If you believe we have failed to provide a service, or think we have discriminated in another way, contact us to file a <u>grievance</u> .	
Office of Civil Rights Coordinator 300 E. Randolph St. 35th Floor Chicago, IL 60601	Phone: 855-664-7270 (voicemail) TTY/TDD: 855-661-6965 Fax: 855-661-6960 Email: CivilRightsCoordinator@hcsc.net
You may file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights, at:	
U.S. Dept. of Health & Human Services 200 Independence Avenue SW Room 509F, HHH Building 1019 Washington, DC 20201	Phone: 800-368-1019 TTY/TDD: 800-537-7697 Complaint Portal: https://ocrportal.hhs.gov/ocr/portal/lobby.jsf Complaint Forms: http://www.hhs.gov/ocr/office/file/index.html

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-2: GENERAL EMPLOYEE BENEFIT INFORMATION
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Summary of Benefits and Coverage: What this Plan Covers & What You Pay For Covered Services
El Paso Electric Company: \$1,000 Retiree Plan

Coverage Period: 01/01/2021 – 12/31/2021
Coverage for: Individual + Family | Plan Type: PPO

 The Summary of Benefits and Coverage (SBC) document will help you choose a health plan. The SBC shows you how you and the plan would share the cost for covered health care services. **NOTE:** Information about the cost of this plan (called the premium) will be provided separately. This is only a summary. For more information about your coverage, or to get a copy of the complete terms of coverage, call 1-800-521-2227 or visit www.bcbstx.com. For general definitions of common terms, such as allowed amount, balance billing, coinsurance, copayment, deductible, provider, or other underlined terms, see the Glossary. You can view the Glossary at www.healthcare.gov/sbc-glossary or call 1-855-756-4448 to request a copy.

Important Questions	Answers	Why This Matters
What is the overall deductible?	In-Network: \$1,000 Individual / \$3,000 Family Out-of-Network: \$3,000 Individual / \$9,000 Family	Generally, you must pay all of the costs from providers up to the deductible amount before this plan begins to pay. If you have other family members on the plan, each family member must meet their own individual deductible until the total amount of deductible expenses paid by all family members meets the overall family deductible.
Are there services covered before you meet your deductible?	Yes. Services that charge a copay, prescription drugs, inpatient hospital expenses, emergency room services, and In-Network preventive care, home health, skilled nursing, and hospice are covered before you meet your deductible.	This plan covers some items and services even if you haven't yet met the deductible amount. But a copayment or coinsurance may apply. For example, this plan covers certain preventive services without cost sharing and before you meet your deductible. See a list of covered preventive services at https://www.healthcare.gov/coverage/preventive-care-benefits/ .
Are there other deductibles for specific services?	Yes. Per occurrence: \$500 Out-of-Network inpatient admission. There are no other specific deductibles.	You must pay all of the costs for these services up to the specific deductible amount before this plan begins to pay for these services.
What is the out-of-pocket limit for this plan?	In-Network: \$4,500 Individual / \$9,000 Family Out-of-Network: \$13,500 Individual / \$27,000 Family	The out-of-pocket limit is the most you could pay in a year for covered services. If you have other family members in this plan, they have to meet their own out-of-pocket limits until the overall family out-of-pocket limit has been met.
What is not included in the out-of-pocket limit?	Premiums, balance-billed charges, preauthorization penalties, and health care this plan doesn't cover.	Even though you pay these expenses, they don't count toward the out-of-pocket limit.
Will you pay less if you use a network provider?	Yes. See www.bcbstx.com or call 1-800-810-2583 for a list of network providers.	This plan uses a provider network. You will pay less if you use a provider in the plan's network. You will pay the most if you use an out-of-network provider, and you might receive a bill from a provider for the difference between the provider's charge and what your plan pays (balance billing). Be aware, your network provider might use an out-of-network provider for some services (such as lab work). Check with your provider before you get services.
Do you need a referral to see a specialist?	No.	You can see the specialist you choose without a referral.

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All **copayment** and **coinsurance** costs shown in this chart are after your **deductible** has been met, if a **deductible** applies.

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you visit a health care provider's office or clinic	Primary care visit to treat an injury or illness	\$25 <u>copay</u> /visit; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	Virtual visits available through MDLive; \$25 <u>copay</u> In-Network.
	<u>Specialist</u> visit	\$40 <u>copay</u> /visit; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	None
	<u>Preventive</u> care/screening/immunization	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	You may have to pay for services that aren't <u>preventive</u> . Ask your <u>provider</u> if the services needed are <u>preventive</u> . Then check what your <u>plan</u> will pay for. No Charge for child immunizations <u>Out-of-Network</u> through the 6th birthday.
If you have a test	<u>Diagnostic test</u> (x-ray, blood work)	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	Laboratory work is No Charge <u>In-Network</u> , and 30% <u>coinsurance</u> after <u>deductible</u> <u>Out-of-Network</u> .
	Imaging (CT/PET scans, MRIs)	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	None
If you need drugs to treat your illness or condition More information about <u>prescription drug coverage</u> is available at Express Scripts 1-855-785-6959 www.express-scripts.com	Generic drugs	\$20 retail \$45 mail order	Full Cost at an <u>Out-of-Network</u> pharmacy	<u>Copays</u> for all tiers (excluding <u>specialty drugs</u>) cover up to 30 day supply (retail prescription); 90 days supply (mail order prescription).
	Preferred brand drugs	\$50 retail \$120 mail order	Full Cost at an <u>Out-of-Network</u> pharmacy	Your <u>plan</u> uses a preferred drug list which identifies the status of covered drugs and what <u>copays</u> you will be responsible for. Some drugs in each tier may require <u>preauthorization</u> . If the necessary <u>preauthorization</u> is not obtained, the drug may not be covered.
	Non-preferred brand drugs	\$70 retail \$170 mail order	Full Cost at an <u>Out-of-Network</u> pharmacy	
	<u>Specialty drugs</u>	Generic \$65 Preferred \$90 Non-Preferred \$140	Full Cost at an <u>Out-of-Network</u> pharmacy	<u>Specialty drugs</u> must be filled through Express Scripts for up to a 30 day supply.

* For more information about limitations and exceptions, see the plan or policy document at www.bcbstx.com.

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 FOR THE TEST YEAR ENDED DECEMBER 31, 2020

Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you have outpatient surgery	Facility fee (e.g., ambulatory surgery center)	20% coinsurance after deductible	40% coinsurance after deductible	None
	Physician/surgeon fees	20% coinsurance after deductible	40% coinsurance after deductible	None
If you need immediate medical attention	<u>Emergency room care</u>	Facility Charges: \$225 copay/visit; deductible does not apply ER Physician charges: 20% coinsurance after deductible	Facility Charges: \$225 copay/visit; deductible does not apply ER Physician charges: 20% coinsurance after deductible	<u>Emergency room copay</u> waived if admitted. \$375 copay plus applicable coinsurance for non-emergency care. Deductible applies <u>Out-of-Network</u> for non-emergency care.
	<u>Emergency medical transportation</u>	20% coinsurance after deductible	20% coinsurance after deductible	Ground and air transportation covered.
	<u>Urgent care</u>	\$50 copay/visit; deductible does not apply	30% coinsurance after deductible	You may have to pay for services that are not covered by the visit fee. For an example, see "If you have a test" on page 2.
If you have a hospital stay	Facility fee (e.g., hospital room)	20% coinsurance; deductible does not apply	40% coinsurance; deductible does not apply	Plan deductible does not apply, a per-admission deductible of \$500 applies <u>Out-of-Network</u> . Preauthorization is required; \$250 penalty if not preauthorized <u>Out-of-Network</u> .
	Physician/surgeon fees	20% coinsurance after deductible	40% coinsurance after deductible	None
If you need mental health, behavioral health, or substance abuse services	Outpatient services	\$25 copay/visit; deductible does not apply 20% coinsurance after deductible for other outpatient services	30% coinsurance after deductible office visit 40% coinsurance after deductible for other outpatient services	Certain services must be preauthorized; refer to your benefit booklet* for details.
	Inpatient services	20% coinsurance; deductible does not apply	40% coinsurance; deductible does not apply	Plan deductible does not apply, a per-admission deductible of \$500 applies <u>Out-of-Network</u> . Preauthorization is required; \$250 penalty if not preauthorized <u>Out-of-Network</u> .

* For more information about limitations and exceptions, see the plan or policy document at www.bcbstx.com.

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 2021 TEXAS RATE CASE FILING
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 SPONSOR: CYNTHIA S. PRIETO
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Common Medical Event	Services You May Need	What You Will Pay		Limitations, Exceptions, & Other Important Information
		In-Network Provider (You will pay the least)	Out-of-Network Provider (You will pay the most)	
If you are pregnant	Office visits	\$25 <u>copay</u> /initial visit; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	<u>Copay</u> applies to first prenatal visit (per pregnancy). Cost sharing does not apply for <u>preventive services</u> . Depending on the type of services, a <u>copayment</u> , <u>coinsurance</u> , or <u>deductible</u> may apply. Maternity care may include tests and services described elsewhere in the SBC (i.e. ultrasound). Plan <u>deductible</u> does not apply; a per-admission <u>deductible</u> of \$500 applies <u>Out-of-Network</u> . <u>Preauthorization</u> is required; \$250 penalty if not <u>preauthorized Out-of-Network</u> .
	Childbirth/delivery professional services	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	
	Childbirth/delivery facility services	20% <u>coinsurance</u> ; <u>deductible</u> does not apply	40% <u>coinsurance</u> ; <u>deductible</u> does not apply	
If you need help recovering or have other special health needs	<u>Home health care</u>	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	Limited to 60 visits per calendar year. <u>Preauthorization</u> is required.
	<u>Rehabilitation services</u>	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	None
	<u>Habilitation services</u>	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	
	<u>Skilled nursing care</u>	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	Limited to 25 days per calendar year. <u>Preauthorization</u> is required.
	<u>Durable medical equipment</u>	20% <u>coinsurance</u> after <u>deductible</u>	40% <u>coinsurance</u> after <u>deductible</u>	None
	<u>Hospice services</u>	No Charge; <u>deductible</u> does not apply	30% <u>coinsurance</u> after <u>deductible</u>	<u>Preauthorization</u> is required.
If your child needs dental or eye care	Children's eye exam	Not Covered	Not Covered	None
	Children's glasses	Not Covered	Not Covered	None
	Children's dental check-up	Not Covered	Not Covered	None

* For more information about limitations and exceptions, see the plan or policy document at www.bcbstx.com.

Excluded services & Other Covered Services:

Services Your <u>Plan</u> Generally Does NOT Cover (Check your policy or <u>plan</u> document for more information and a list of any other <u>excluded services</u>.)		
• Acupuncture	• Infertility treatment	• Routine eye care (Adult and children)
• Bariatric surgery	• Long-term care	• Routine foot care (with the exception of person with diagnosis of diabetes and certain other diseases)
• Cosmetic surgery	• Private-duty nursing	• Weight loss programs
• Dental care (Adult and children)		
Other Covered Services (Limitations may apply to these services. This isn't a complete list. Please see your <u>plan</u> document.)		
• Chiropractic care (35 visits per year)	• Hearing aids (limited to 1 per ear per 36-month period)	• Non-emergency care when traveling outside the U.S.

Your Rights to Continue Coverage: There are agencies that can help if you want to continue your coverage after it ends. The contact information for those agencies is: the plan at 1-800-521-2227, U.S. Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or www.dol.gov/ebsa/healthreform, or Department of Health and Human Services, Center for Consumer Information and Insurance Oversight, at 1-877-267-2323 x61565 or www.cciio.cms.gov. Other coverage options may be available to you too, including buying individual insurance coverage through the Health Insurance Marketplace. For more information about the Marketplace, visit www.HealthCare.gov or call 1-800-318-2596.

Your Grievance and Appeals Rights: There are agencies that can help if you have a complaint against your plan for a denial of a claim. This complaint is called a grievance or appeal. For more information about your rights, look at the explanation of benefits you will receive for that medical claim. Your plan documents also provide complete information to submit a claim, appeal, or a grievance for any reason to your plan. For more information about your rights, this notice, or assistance, contact Blue Cross and Blue Shield of Texas at 1-800-521-2227 or visit www.bcbstx.com, or contact the U.S. Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or visit www.dol.gov/ebsa/healthreform. Additionally, a consumer assistance program can help you file your appeal. Contact the Texas Department of Insurance's Consumer Health Assistance Program at 1-800-252-3439 or visit www.texashealthoptions.com.

Does this plan provide Minimum Essential Coverage? Yes

Minimum Essential Coverage generally includes plans, health insurance available through the Marketplace or other individual market policies, Medicare, Medicaid, CHIP, TRICARE, and certain other coverage. If you are eligible for certain types of Minimum Essential Coverage, you may not be eligible for the premium tax credit.

Does this plan meet the Minimum Value Standards? Yes

If your plan doesn't meet the Minimum Value Standards, you may be eligible for a premium tax credit to help you pay for a plan through the Marketplace.

Language Access Services:

Spanish (Español): Para obtener asistencia en Español, llame al 1-800-521-2227.

Tagalog (Tagalog): Kung kailangan ninyo ang tulong sa Tagalog tumawag sa 1-800-521-2227.

Chinese (中文): 如果需要中文的帮助, 请拨打这个号码 1-800-521-2227.

Navajo (Dine): Dine'kehgo shika at'ohwol ninisingo, kwijigo holne' 1-800-521-2227.

To see examples of how this plan might cover costs for a sample medical situation, see the next section.

About these Coverage Examples:



This is not a cost estimator. Treatments shown are just examples of how this plan might cover medical care. Your actual costs will be different depending on the actual care you receive, the prices your providers charge, and many other factors. Focus on the cost sharing amounts (deductibles, copayments and coinsurance) and excluded services under the plan. Use this information to compare the portion of costs you might pay under different health plans. Please note these coverage examples are based on self-only coverage.

Peg is Having a Baby
 (9 months of in-network pre-natal care and a hospital delivery)

■ The plan's overall deductible	\$1,000
■ Specialist copayment	\$40
■ Hospital (facility) coinsurance	20%
■ Other coinsurance	20%

This EXAMPLE event includes services like:
Specialist office visits (prenatal care)
Childbirth/Delivery Professional Services
Childbirth/Delivery Facility Services
Diagnostic tests (ultrasounds and blood work)
Specialist visit (anesthesia)

Total Example Cost \$12,700

In this example, Peg would pay:

<u>Cost Sharing</u>	
Deductibles	\$1,000
Copayments	\$40
Coinsurance	\$900

<u>What isn't covered</u>	
Limits or exclusions	\$60
The total Peg would pay is	\$2,000

Managing Joe's type 2 Diabetes
 (a year of routine in-network care of a well-controlled condition)

■ The plan's overall deductible	\$1,000
■ Specialist copayment	\$40
■ Hospital (facility) coinsurance	20%
■ Other coinsurance	20%

This EXAMPLE event includes services like:
Primary care physician office visits (including disease education)
Diagnostic tests (blood work)
Prescription drugs
Durable medical equipment (glucose meter)

Total Example Cost \$5,600

In this example, Joe would pay:

<u>Cost Sharing</u>	
Deductibles	\$900
Copayments	\$800
Coinsurance	\$0

<u>What isn't covered</u>	
Limits or exclusions	\$20
The total Joe would pay is	\$1,720

Mia's Simple Fracture
 (in-network emergency room visit and follow up care)

■ The plan's overall deductible	\$1,000
■ Specialist copayment	\$40
■ Hospital (facility) coinsurance	20%
■ Other coinsurance	20%

This EXAMPLE event includes services like:
Emergency room care (including medical supplies)
Diagnostic test (x-ray)
Durable medical equipment (crutches)
Rehabilitation services (physical therapy)

Total Example Cost \$2,800

In this example, Mia would pay:

<u>Cost Sharing</u>	
Deductibles	\$1,000
Copayments	\$400
Coinsurance	\$100

<u>What isn't covered</u>	
Limits or exclusions	\$0
The total Mia would pay is	\$1,500

The plan would be responsible for the other costs of these EXAMPLE covered services.

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BlueCross BlueShield of Texas

If you, or someone you are helping, have questions, you have the right to get help and information in your language at no cost.
 To speak to an interpreter, call the customer service number on the back of your member card. If you are not a member, or don't have a card, call 855-710-6984.

العربية Arabic	إن كان لديك أو لدى شخص ما عدة أسئلة، فلديك الحق في الحصول على المساعدة والمعلومات الضرورية لمعالجة من دون أية تكلفة. تحدث إلى موظف فوري. يعمل على رقم خدمة العملاء المذكور على ظهر بطاقة عضويتك. فلن نكن مسؤولاً، أو نملك علاقة، معك على 855-710-6984.
繁體中文 Chinese	如果您或您正在協助的對象，對此有疑問，您有權利免費以您的母語獲得幫助和訊息。洽詢一位翻譯員，請致電印在您的會員卡背面的客戶服務電話號碼。如果您不是會員，或沒有會員卡，請致電 855-710-6984。
Français French	Si vous ou quelqu'un que vous êtes en train d'aider avez des questions, vous avez le droit d'obtenir de l'aide et l'information dans votre langue à aucun coût. Pour parler à un interprète, composez le numéro du service client indiqué au verso de votre carte de membre. Si vous n'êtes pas membre ou si vous n'avez pas de carte, veuillez composer le 855-710-6984.
Deutsch German	Falls Sie oder jemand, dem Sie helfen, Fragen haben, haben Sie das Recht, kostenlose Hilfe und Informationen in Ihrer Sprache zu erhalten. Um mit einem Dolmetscher zu sprechen, rufen Sie bitte die Kundenservicenummer auf der Rückseite Ihrer Mitgliedskarte an. Falls Sie kein Mitglied sind oder keine Mitgliedskarte besitzen, rufen Sie bitte 855-710-6984 an.
ગુજરાતી Gujarati	જો તમાને અથવા તમે મદદ કરી રહ્યા હોય એવી કોઈ બીજી વ્યક્તિને એ સ.બી.એમ કાર્ડ(પરિચય સાર્થક વાત કરવા માટે, તમારા સભ્યપદના કાર્ડની પાછળ આપેલ ગ્રાહક સેવા નંબર પર કોલ કરો. જો આપ સભ્યપદ ના ધરાવતા હોવ, અથવા આપની પાસે કાર્ડ નથી તો 855-710-6984 નંબર પર કોલ કરો.
हिंदी Hindi	यदि आपको, या आप जिसकी सहायता कर रहे हैं उसके, पता है, तो आपको अपनी भाषा में नि: शुल्क सहायता और जानकारी प्राप्त करने का अधिकार है। किसी अनुवादक से बात करने के लिए अपने सदस्य कार्ड के पीछे दिए गए ग्राहक सेवा नंबर पर कॉल करें। यदि आप सदस्य नहीं हैं, या आपके पास कार्ड नहीं है, तो 855-710-6984 पर कॉल करें।
日本語 Japanese	ご本人様、またはお客様の方の身回りの方でも、ご質問がございましたら、ご希望の言語でサポートを受けたり、情報を入手したりすることができ、料金はかかりません。通訳とお話される場合、メンバーカードの裏のカスタマーサービス番号までお電話ください。メンバーでない場合またはカードをお持ちでない場合は855-710-6984までお電話ください。
한국어 Korean	만약 귀하 또는 귀하가 돕는 사람이 질문이 있다면 귀하는 무료로 그러한 도움과 정보를 귀하의 언어로 받을 수 있는 권리가 있습니다. 회원 카드 뒷면에 있는 고객 서비스 번호로 전화하십시오. 회원이 아니거나 카드가 없으면 855-710-6984 으로 전화하십시오.
ລາວ Laotian	ຖ້າທ່ານ ຫຼື ຄົນທີ່ທ່ານກຳລັງໃຫ້ການຊ່ວຍເຫຼືອມີຄຳຖາມ ທ່ານມີິດສິດທິການຊ່ວຍເຫຼືອ ແລະ ຊ່ວຍເຫຼືອບາງສາຂາຂອງທ່ານໄດ້ໃດໜຶ່ງໃຫ້ຮູ້ຈັກ ເພື່ອຊ່ວຍກັບບາງເປົ້າໝາຍ ໃຫ້ໃດໜຶ່ງເປົ້າໝາຍມີ ສິດທິການຊ່ວຍເຫຼືອບາງສາຂາຂອງທ່ານ ຖ້າທ່ານບໍ່ເປັນສະມາຊິກ ຫຼື ບໍ່ມີບັດ ໃຫ້ໃບທາງ 855-710-6984
Diné Navajo	T na na, ci doodago la da bika ananiitwo igu, na'idilidldgo, to ada bee na ahóóru'á' í'áa nítik'e níko a doot'woi. Ata halne'í bich'i, hadeeddzilí nuuzingó ci kwe'e da'unusigí nka anudaat'wo'igui bich'i'í hodiilnuih, bee neéhozumí bue'déé' bikaá'. Kooji atah naat'looc ná hadat'eégóó éi doodago bee neehózinigui ídingo kooji' hodiilnuih. 855-710-6984
فارسی Persian	اگر شما، یا کسی که شما به او کمک می کنید، سوالی داشته باشید، حق این را دارید که به زبان خود، به طور رایگان کمک و اطلاعات دریافت نمایید. جهت گفتگو با یک مترجم شفاهی، با خدمات مشترک به شماره ی که بر پشت کارت عضویت شما درج شده است تماس بگیرید. اگر عضو نیستید، یا کارتان عضویت ندارد، با شماره 855-710-6984 تماس حاصل نمایید.
Русский Russian	Если у вас или человека, которому вы помогаете, возникли вопросы, у вас есть право на бесплатную помощь и информацию, предоставленную на вашем языке. Чтобы поговорить с переводчиком, позвоните в отдел обслуживания клиентов по телефону, указанному на обратной стороне вашей карточки участника. Если вы не являетесь участником или у вас нет карточки, позвоните по телефону 855-710-6984.
Español Spanish	Si usted o alguien a quien usted está ayudando tiene preguntas, tiene derecho a obtener ayuda e información en su idioma sin costo alguno. Para hablar con un intérprete comuníquese con el número del Servicio al Cliente que figura en el reverso de su tarjeta de miembro. Si usted no es miembro o no posee una tarjeta, llame al 855-710-6984.
Tagalog Tagalog	Kung ikaw, o ang isang taong ryonng tinutulungan ay may mga tanong, may karapatan kang makakuha ng tulong at impormasyon sa iyong wika nang walang bayad. Upang makipag-usap sa isang tagasalin-wika, tumawag sa numero ng serbisyo para sa kustomer sa likod ng iyong kard ng miyembro. Kung ikaw ay hindi isang miyembro, o kaya ay walang kard, tumawag sa 855-710-6984.
اردو Urdu	اگر آپ کو یا کسی ایسے فرد کو جس کی آپ مدد کر رہے ہیں، کوئی سوال یا پوچھنی ہو، تو آپ کو اپنی زبان میں مفت مدد اور معلومات حاصل کرنے کا حق ہے۔ مترجم سے بات کرنے کے لیے، مشترک سروس نمبر پر کال کریں جو آپ کے کارڈ کی پشت پر درج ہے۔ اگر آپ ممبر نہیں ہیں، یا آپ کے پاس کارڈ نہیں ہے، تو 855-710-6984 پر کال کریں۔
Tiếng Việt Vietnamese	Nếu quý vị hoặc người mà quý vị giúp đỡ có bất kỳ câu hỏi nào, quý vị có quyền được hỗ trợ và nhận thông tin bằng ngôn ngữ của mình miễn phí. Để nói chuyện với thông dịch viên, gọi số dịch vụ khách hàng nằm ở phía sau thẻ hội viên của quý vị. Nếu quý vị không phải là hội viên hoặc không có thẻ, gọi số 855-710-6984.

<p align="center">Health care coverage is important for everyone.</p> <p>We provide free communication aids and services for anyone with a disability or who needs language assistance. We do not discriminate on the basis of race, color, national origin, sex, gender identity, age or disability.</p>									
<p align="center">To receive language or communication assistance free of charge, please call us at 855-710-6984.</p>									
<p>If you believe we have failed to provide a service, or think we have discriminated in another way, contact us to file a <u>grievance</u>.</p> <table border="0"> <tr> <td>Office of Civil Rights Coordinator</td> <td>Phone: 855-664-7270 (voicemail)</td> </tr> <tr> <td>300 E. Randolph St.</td> <td>TTY/TDD: 855-661-6965</td> </tr> <tr> <td>35th Floor</td> <td>Fax: 855-661-6960</td> </tr> <tr> <td>Chicago, IL 60601</td> <td>Email: CivilRightsCoordinator@hcsc.net</td> </tr> </table>		Office of Civil Rights Coordinator	Phone: 855-664-7270 (voicemail)	300 E. Randolph St.	TTY/TDD: 855-661-6965	35th Floor	Fax: 855-661-6960	Chicago, IL 60601	Email: CivilRightsCoordinator@hcsc.net
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35th Floor	Fax: 855-661-6960								
Chicago, IL 60601	Email: CivilRightsCoordinator@hcsc.net								
<p>You may file a civil rights complaint with the U.S. Department of Health and Human Services, Office for Civil Rights, at:</p> <table border="0"> <tr> <td>U.S. Dept. of Health & Human Services</td> <td>Phone: 800-368-1019</td> </tr> <tr> <td>200 Independence Avenue SW</td> <td>TTY/TDD: 800-537-7697</td> </tr> <tr> <td>Room 509F, HHH Building 1019</td> <td>Complaint Portal: https://ocrportal.hhs.gov/ocr/portal/lobby.jsf</td> </tr> <tr> <td>Washington, DC 20201</td> <td>Complaint Forms: http://www.hhs.gov/ocr/office/file/index.html</td> </tr> </table>		U.S. Dept. of Health & Human Services	Phone: 800-368-1019	200 Independence Avenue SW	TTY/TDD: 800-537-7697	Room 509F, HHH Building 1019	Complaint Portal: https://ocrportal.hhs.gov/ocr/portal/lobby.jsf	Washington, DC 20201	Complaint Forms: http://www.hhs.gov/ocr/office/file/index.html
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Room 509F, HHH Building 1019	Complaint Portal: https://ocrportal.hhs.gov/ocr/portal/lobby.jsf								
Washington, DC 20201	Complaint Forms: http://www.hhs.gov/ocr/office/file/index.html								

MEMORANDUM

TO: TREASURY SERVICES
FROM: NATHAN HIRSCHI
DATE: January 16, 2020

2020 Wire Transfer – Contribution to RIP

Please use this memorandum as your authority to wire transfer 1 monthly payment of \$811,112 for January 2020 and 8 monthly payments of \$811,111 each (for February thru September 2020) for a total of \$7,300,000. This amount represents additional contributions to the RIP Trust. These individual transactions should take place at the beginning of each respective month until further notice.

Please deposit as follows:

Bank Name: Wells Fargo Bank, N.A.

ABA:

BNF: Trust Wire Clearing

BNFA:

Amount: 1 transfer in the amount of \$811,112 (for January 2020), and 8 transfers in the amount of \$811,111 each (for February thru September 2020) (for a total of \$7,300,000.00)

Wells Fargo Client Account Name: EPEC RIP TRUST
Attention: Crystal M. Sanders

These monies should be expensed as follows:

W/O AP7610990000 ACCOUNT 228320 EXPENSE TYPE 250 COST CENTER 9990

Prepared by: Steven Sierra

Approved by: Nathan Hirsch

Note: \$7,300,000 Additional 2020 RIP Employer Contributions is based on Expense Requested per New Mexico Rate Case No. 15-00127 and the 2020 RIP and VEBA Contributions Memo.

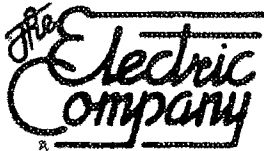
SA 1/16/2020

Baca, Karen

From: Davis, Candance
Sent: Tuesday, January 21, 2020 4:32 PM
To: Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,112.00
For: EPEC GIC [REDACTED]
Date of Transfer: 1/21/2020



El Paso Electric

Candance Davis | El Paso Electric Company
Cash Management
P O Box 982 | El Paso Texas. 79960
T: (915) 521-4731 | F: (915) 543-2204
candance.davis@epelectric.com



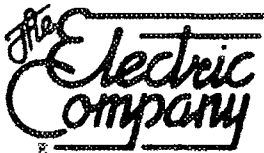
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Baca, Karen

From: Davis, Candance
Sent: Thursday, February 6, 2020 12:54 PM
To: Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori; Melson, Karin
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 2/4/2020



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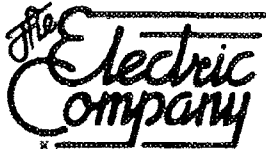
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Baca, Karen

From: Gomez, Guadalupe J
Sent: Wednesday, March 4, 2020 2:44 PM
To: Melson, Karin; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 3/3/2020



El Paso Electric

Lupe J. Gomez | El Paso Electric Company
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P.O. Box 982 | El Paso Texas, 79960
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lupe.gomez@epelectric.com



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Baca, Karen

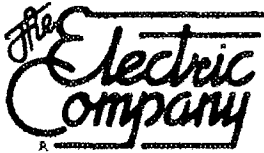
From: Davis, Candance
Sent: Wednesday, April 22, 2020 7:42 AM
To: Ortiz, Myrna A; Sanchez, Pamela K; Sierra, Steven A; Thompson, Lori
Cc: Gomez, Guadalupe J
Subject: Retirement Income Plan

Good Morning,

I apologize for not sending the RIP
earlier this month:

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 4/02/2020



El Paso Electric

Candance Davis | El Paso Electric Company
Cash Management
P.O. Box 982 | El Paso Texas, 79960
T: (915) 521-4731 | F: (915) 543-2204
candance.davis@epelectric.com



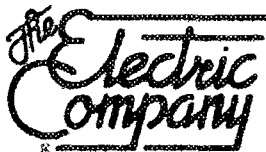
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Baca, Karen




From: Gomez, Guadalupe J
Sent: Monday, May 4, 2020 2:06 PM
To: Melson, Karin; Ortiz, Myrna A; Sanchez, Pamela K; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 5/4/2020



El Paso Electric

Lupe J. Gomez | El Paso Electric Company
Cash Management
P.O. Box 982 | El Paso Texas. 79960
T: (915) 543-2073 | F: (915) 543-2204
lupe.gomez@epelectric.com
  

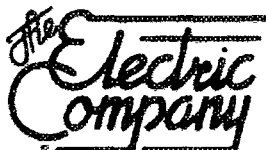
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Baca, Karen

From: Valadez, Ashley
Sent: Wednesday, June 3, 2020 8:00 AM
To: Ortiz, Myrna A; Sierra, Steven A; Sanchez, Pamela K; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 6/2/2020



El Paso Electric

Ashley Valadez | El Paso Electric Company
Financial Analyst - Cash Management
P.O. Box 982 | El Paso, Texas 79960
T: (915) 485-6764
Ashley.Valadez@epelectric.com



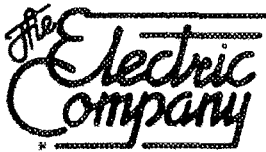
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Baca, Karen

From: Davis, Candance
Sent: Thursday, July 2, 2020 1:34 PM
To: Ortiz, Myrna A; Sanchez, Pamela K; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 7/2/2020



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candance.davis@epelectric.com



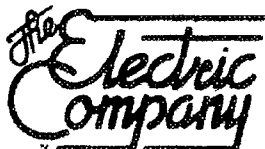
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Baca, Karen

From: Valadez, Ashley
Sent: Thursday, August 6, 2020 4:58 PM
To: Ortiz, Myrna A; Sierra, Steven A; Sanchez, Pamela K; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 8/4/2020



El Paso Electric

Ashley Valadez | [El Paso Electric Company](#)
Financial Analyst - Cash Management
P.O. Box 982 | El Paso, Texas 79960
T: (915) 485-6764
Ashley.Valadez@epelectric.com



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Baca, Karen

From: Valadez, Ashley
Sent: Friday, October 30, 2020 8:46 AM
To: Sanchez, Pamela K
Subject: Retirement Income Plan

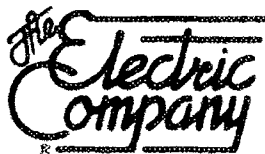
Good Morning Pamela,

I don't believe we sent it, but I have added the confirmation below:

ACH Transfer Confirmation
Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIO [REDACTED]
Date of Transfer: 9/2/2020

Please let me know if you need anything else.

Regards,



El Paso Electric

Ashley Valadez | El Paso Electric Company
Financial Analyst - Cash Management
P.O. Box 982 | El Paso, Texas 79960
T: (915) 485-6764
Ashley.Valadez@epelectric.com



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From: Sanchez, Pamela K
Sent: Friday, October 30, 2020 8:21 AM
To: Valadez, Ashley <Ashley.Valadez@epelectric.com>
Subject: RE: Retirement Income Plan

Good morning Ashley,

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: M. [REDACTED] RTIZ
FOR THE TEST [REDACTED] DED DECEMBER 31, 2020
FARGO

WP/G-2.1
Page 11 of 36

FD411
DETAIL STATEMENT OF
CONTRIBUTIONS AND OTHER RECEIPTS

EL PASO ELECTRIC D/B
CONSOLIDATED
BASE CURRENCY: USD

PAGE 65
DECEMBER 31, 2019
THROUGH DECEMBER 31, 2020

DATE	DESCRIPTION	
<u>CONTRIBUTIONS</u>		
<u>CONT-DISB CODE N/F</u>		
12/31/20	PROCEEDS FROM ROCKSPRING SALE SETTLING IN JANUARY 2021 [REDACTED]	66,586.30
12/31/20	PROCEEDS FROM ROCKSPRING SALE SETTLING IN JANUARY 2021 [REDACTED]	145,363.14
TOTAL CONT-DISB CODE N/F		<hr/> 211,949.44
<u>EMPLOYER CONTRIBUTION</u>		
01/21/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP	811,112.00
02/04/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP	811,111.00
03/03/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP	811,111.00
04/02/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP	811,111.00
05/04/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
06/02/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00

WP/G-2.1
PAGE 11 OF 36

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: M. [REDACTED] RTIZ
FOR THE TEST PERIOD DECEMBER 31, 2020
[REDACTED] FARGO

WP/G-2.1
Page 12 of 36

FD411
DETAIL STATEMENT OF
CONTRIBUTIONS AND OTHER RECEIPTS

EL PASO ELECTRIC D/B
CONSOLIDATED
BASE CURRENCY: USD

PAGE 66
DECEMBER 31, 2019
THROUGH DECEMBER 31, 2020

DATE	DESCRIPTION	
07/02/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
08/04/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
09/02/20	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
TOTAL EMPLOYER CONTRIBUTION		7,300,000.00
TOTAL CONTRIBUTIONS		7,511,949.44
<u>OTHER RECEIPTS</u>		
<u>INTERFUND TRANSFER RECEIPTS</u>		
01/10/20	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] FOR INVESTMENT IN RUSSELL [REDACTED]	1,522,763.82
01/21/20	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] FOR INVESTMENT IN RUSSELL [REDACTED]	811,112.00
01/21/20	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] FOR INVESTMENT IN RUSSELL [REDACTED]	0.99
01/28/20	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] [REDACTED]	13,360.58

WP/G-2.1
PAGE 12 OF 36

MEMORANDUM

TO: TREASURY SERVICES
FROM: NATHAN HIRSCH
DATE: January 7, 2019

2019 Wire Transfer -- Contribution to RIP

Please use this memorandum as your authority to wire transfer 1 monthly payment of \$811,112 for January 2019 and 8 monthly payments of \$811,111 each (for February thru September 2019) for a total of \$7,300,000. This amount represents additional contributions to the RIP Trust. These individual transactions should take place at the beginning of each respective month until further notice.

Please deposit as follows:

Bank Name: Wells Fargo Bank, N.A.

ABA: [REDACTED]

BNF: Trust Wire Clearing

BNFA: [REDACTED]

Amount: 1 transfer in the amount of \$811,112 (for January 2019), and 8 transfers in the amount of \$811,111 each (for February thru September 2019) (for a total of \$7,300,000.00)

Wells Fargo Client Account Name: EPEC RIP TRUST
Attention: Crystal M. Sanders
[REDACTED]

These monies should be expensed as follows:

W/O AP7610990000 ACCOUNT 228320 EXPENSE TYPE 250 COST CENTER 9990

Prepared by: [Signature] Ortiz
1/7/19

Approved by: [Signature]
1-7-19

Note: \$7,300,000 Additional 2019 RIP Employer Contributions is based on Expense Requested per New Mexico Rate Case No. 15-00127 and the 2019 RIP and VEBA Contributions Memo.
Discussed w/ PWC on 12/6/18.

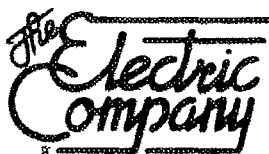
SAS 1/7/19
mo 47249

Schyberg, Leana

From: Davis, Candance
Sent: Wednesday, January 9, 2019 12:28 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,112.00
For: EPEC GIC [REDACTED]
Date of Transfer: 1/9/2019



El Paso Electric

Candance Davis | El Paso Electric Company
Cash Management
P.O. Box 982 | El Paso Texas, 79960
T: (915) 521-4731 | F: (915) 543-2204
candance.davis@epelectric.com



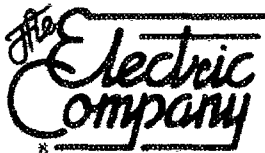
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Monday, February 4, 2019 2:23 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 2/4/2019



El Paso Electric

Lupe J. Gomez | El Paso Electric Company
Cash Management
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T: (915) 543-2073 | F: (915) 543-2204
lupe.gomez@epelectric.com



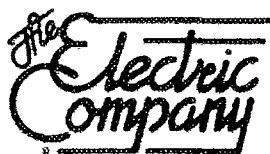
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Monday, March 4, 2019 2:44 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 3/4/2019



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lupe.gomez@epelectric.com



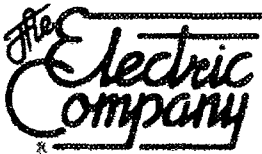
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Tuesday, April 2, 2019 2:00 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 4/2/2019



El Paso Electric

Lupe J. Gomez | El Paso Electric Company
Cash Management
P.O. Box 982 | El Paso Texas, 79960
T. (915) 543-2073 | F: (915) 543-2204
lupe.gomez@epelectric.com



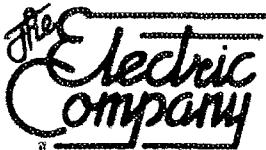
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Thursday, May 2, 2019 2:30 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 5/2/2019



El Paso Electric

Lupe J. Gomez | El Paso Electric Company
Cash Management
P O Box 982 | El Paso Texas, 79960
T: (915) 543-2073 | F: (915) 543-2204
lupe.gomez@epelectric.com



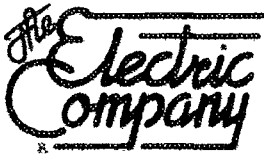
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Schyberg, Leana

From: Davis, Candance
Sent: Tuesday, June 4, 2019 1:04 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 6/4/2019



El Paso Electric

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candance.davis@epelectric.com



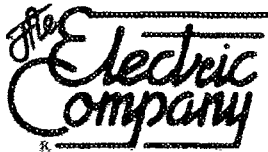
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Schyberg, Leana

From: Davis, Candance
Sent: Tuesday, July 2, 2019 4:32 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 7/2/2019



El Paso Electric

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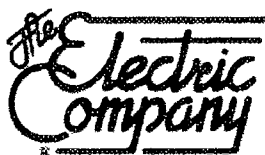
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Schyberg, Leana

From: Davis, Candance
Sent: Friday, August 2, 2019 1:15 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 8/2/2019



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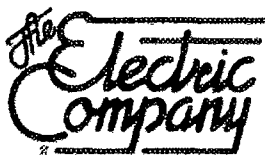
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Wednesday, September 4, 2019 2:01 PM
To: Melson, Karin; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 9/4/2019



El Paso Electric

Lupe J. Gomez | El Paso Electric Company
Cash Management
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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: M. [REDACTED] ORTIZ
FOR THE TEST PERIOD ENDED DECEMBER 31, 2020
FARGO

WP/G-2.1
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FD411
DETAIL STATEMENT OF
CONTRIBUTIONS AND OTHER RECEIPTS

EL PASO ELECTRIC D/B
CONSOLIDATED
BASE CURRENCY: USD

PAGE 84
DECEMBER 31, 2018
THROUGH DECEMBER 31, 2019

DATE	DESCRIPTION	
<u>CONTRIBUTIONS</u>		
<u>EMPLOYER CONTRIBUTION</u>		
01/10/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,112.00
02/05/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP ACCT	811,111.00
03/04/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
04/02/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP ACCT	811,111.00
05/02/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP ACCT	811,111.00
06/04/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP ACCT	811,111.00
07/02/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED] EPEC RIP ACCT	811,111.00
08/02/19	ADDITION TO ACCOUNT NIAE RECEIPT [REDACTED] EPEC RIP ACCT [REDACTED]	811,111.00
09/04/19	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION EPEC RIP ACCT [REDACTED]	811,111.00

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PAGE 23 OF 36

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: M. [REDACTED] RTIZ
FOR THE TEST [REDACTED] DECEMBER 31, 2020
FARGO

WP/G-2.1
Page 24 of 36

FD411
DETAIL STATEMENT OF
CONTRIBUTIONS AND OTHER RECEIPTS

EL PASO ELECTRIC D/B
CONSOLIDATED
BASE CURRENCY: USD

PAGE 85
DECEMBER 31, 2018
THROUGH DECEMBER 31, 2019

DATE	DESCRIPTION	
	TOTAL EMPLOYER CONTRIBUTION	7,300,000.00
	TOTAL CONTRIBUTIONS	7,300,000.00
<u>OTHER RECEIPTS</u>		
<u>INTERFUND TRANSFER RECEIPTS</u>		
01/11/19	ADDITION TO ACCOUNT TRANSFER FROM [REDACTED]	1,664,526.63
01/31/19	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED]	12,323.88
02/12/19	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED]	811,653.50
02/27/19	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED]	75.59
03/04/19	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED]	331.49
03/05/19	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED]	811,111.00
03/15/19	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED]	1,892.00

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PAGE 24 OF 36

MEMORANDUM

TO: TREASURY SERVICES
FROM: NATHAN HIRSCHI
DATE: January 10, 2018

2018 Wire Transfer - Contribution to RIP

Please use this memorandum as your authority to wire transfer 1 monthly payment of \$811,112 for January 2018 and 8 monthly payments of \$811,111 each (for February thru September 2018) for a total of \$7,300,000. This amount represents additional contributions to the RIP Trust. These individual transactions should take place at the beginning of each respective month until further notice.

Please deposit as follows:

Bank Name: Wells Fargo Bank, N.A.

ABA:

BNF: Trust Wire Clearing

BNFA:

Amount: 1 transfer in the amount of \$811,112 (for January 2018), and 8 transfers in the amount of \$811,111 each (for February thru September 2018) (for a total of \$7,300,000)

Wells Fargo Client Account Name: EPEC RIP TRUST
Attention: Chris Lane

These monies should be expensed as follows:

W/O AP7610990000 ACCOUNT 228320 EXPENSE TYPE 250 COST CENTER 9990

Prepared by:

Approved by:

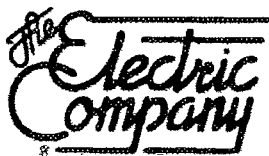
Note: \$7,300,000 Additional 2018 RIP Employer Contributions is based on the RIP 2018-2021 Projected Cost Summary Expense received on 08.31.17 and the 2018 RIP and VEBA Contributions Memo.

Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Friday, January 12, 2018 11:23 AM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,112.00
For: EPEC GIC [REDACTED]
Date of Transfer: 1/12/2018



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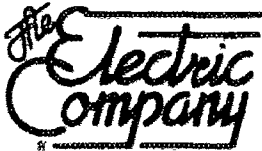
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Friday, February 02, 2018 1:58 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 2/2/2018



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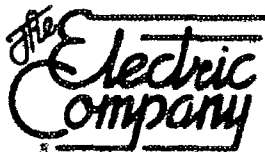
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Schyberg, Leana

From: Austin, Nicholas
Sent: Thursday, March 22, 2018 1:52 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 3/2/2018



El Paso Electric

Nicholas C. Austin, CTP | [El Paso Electric Company](#)
Staff Financial Analyst – Cash Management
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Schyberg, Leana

From: Lopez, Elizabeth
Sent: Monday, April 23, 2018 2:08 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank
Bank: S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 4/3/2018

Elizabeth Lopez | El Paso Electric Company
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T: (915) 543-5814 | F: (915) 543-2204
Email: Elizabeth.Lopez@epelectric.com
AP Email: AP@epelectric.com



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Schyberg, Leana

From: Lopez, Elizabeth
Sent: Wednesday, May 02, 2018 12:58 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation
Crediting: Trust Wire Clearing
Account: [REDACTED]
[REDACTED] S.F.
Amount: \$811,111.00
For: EPEC [REDACTED]
Date of Transfer: 5/2/2018

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AP Email: AP@epelectric.com



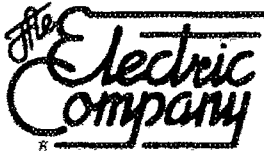
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Monday, June 04, 2018 2:29 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 6/4/2018



El Paso Electric

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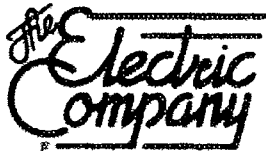
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Schyberg, Leana

From: Austin, Nicholas
Sent: Tuesday, July 03, 2018 11:09 AM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Cc: Judd, Jo A; Green, Terry (Eugene); Davis, Candance; Alvarez, Patricia; Gomez, Guadalupe J; Ponzio, Teresa; Lopez, Elizabeth
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 7/3/2018



El Paso Electric

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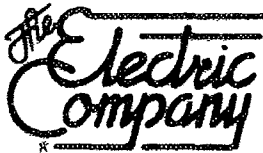
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Schyberg, Leana

From: Gomez, Guadalupe J
Sent: Thursday, August 02, 2018 1:35 PM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 8/2/2018



El Paso Electric

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Schyberg, Leana

From: Davis, Candance
Sent: Wednesday, September 05, 2018 11:47 AM
To: Kelley, Mayra; Ortiz, Myrna A; Schyberg, Leana; Sierra, Steven A; Thompson, Lori
Subject: Retirement Income Plan

ACH Transfer Confirmation

Crediting: Trust Wire Clearing
Account: [REDACTED]
Bank: Wells Fargo Bank S.F.
Amount: \$811,111.00
For: EPEC GIC [REDACTED]
Date of Transfer: 9/5/2018



El Paso Electric

Candance Davis | El Paso Electric Company
Cash Management
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candance.davis@epelectric.com

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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: M. [REDACTED] RTIZ
FOR THE TEST [REDACTED] FILE DED DECEMBER 31, 2020
FARGO

WP/G-2.1
Page 35 of 36

FD411
DETAIL STATEMENT OF
CONTRIBUTIONS AND OTHER RECEIPTS

EL PASO ELECTRIC D/B
CONSOLIDATED
BASE CURRENCY: USD

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DECEMBER 31, 2017
THROUGH DECEMBER 31, 2018

DATE	DESCRIPTION	
<u>CONTRIBUTIONS</u>		
<u>EMPLOYEE CONTRIBUTION</u>		
12/03/18	ADDITION TO ACCOUNT EMPLOYEE CONTRIBUTION NONTAX DEDUCTIONS FROM ACCT [REDACTED] 12/1/2018 [REDACTED]	5,630.12
12/03/18	DISBURSEMENT FROM ACCOUNT REFUND OF EMPLOYEE CONTRIB TO REVERSE CREDIT ENTER PROCESSED IN ERROR [REDACTED]	(5,630.12)
TOTAL EMPLOYEE CONTRIBUTION		0.00
<u>EMPLOYER CONTRIBUTION</u>		
01/16/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION EMPLOYER CONTRIBUTION [REDACTED]	811,112.00
02/02/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
03/02/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
04/03/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION INV#WERIP0418 [REDACTED] EPEC RIP	811,111.00
05/02/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00

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PAGE 35 OF 36

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: M. [REDACTED] RTIZ
FOR THE TEST [REDACTED] DECEMBER 31, 2020
[REDACTED] FARGO

WP/G-2.1
Page 36 of 36

FD411
DETAIL STATEMENT OF
CONTRIBUTIONS AND OTHER RECEIPTS

EL PASO ELECTRIC D/B
CONSOLIDATED
BASE CURRENCY: USD

PAGE 70
DECEMBER 31, 2017
THROUGH DECEMBER 31, 2018

DATE	DESCRIPTION	
06/04/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
07/03/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
08/02/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
09/05/18	ADDITION TO ACCOUNT EMPLOYER CONTRIBUTION [REDACTED]	811,111.00
TOTAL EMPLOYER CONTRIBUTION		7,300,000.00
TOTAL CONTRIBUTIONS		7,300,000.00

OTHER RECEIPTS

INTERFUND TRANSFER RECEIPTS

01/17/18	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] FOR INVESTMENT IN RUSSELL [REDACTED]	811,112.00
01/23/18	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] FOR INVESTMENT IN RUSSELL [REDACTED]	554,463.12
01/29/18	ADDITION TO ACCOUNT TRANSFER FROM ANOTHER ACCOUNT PAID FROM ACCT [REDACTED] TRANSFER FOR AXA PAYMENTS [REDACTED]	11,746.67

WP/G-2.1
PAGE 36 OF 36

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER TO SCHEDULE G-2.3
ADMINISTRATIVE FEES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MYRNA A. ORTIZ
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

WP/G-2.3
PAGE 1 OF 1

PUBLIC

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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-4 3: SUMMARY OF EXCLUSIONS TO MEMBERSHIP DUES EXPENSE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: ALEJANDRA GUEVARA
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

WP/G-4 3
PAGE 1 OF 1

Line No	FERC Account	Category	Schedule No.	Excluded from Cost of Service
1	921	GULF COAST POWER ASSOCIATION	G-4.3a	\$ 225
2	930.2	NEW MEXICO UTILITY SHAREHOLDERS ALLIANCE	G-4.3a	5,000
3	566	PEAK RELIABILITY	G-4.3a	(138,483)
4	930.2	GREATER EL PASO CHAMBER OF COMMERCE	G-4.3b	3,355
5	930.2	GREATER LAS CRUCES CHAMBER OF COMMERCE	G-4.3b	1,777
6	426.4	BARTON CREEK MEMBERSHIP	G-4.3d	10,358
7	921	EL PASO CLUB	G-4.3d	2,305
8	930.2	PROGRESS321	G-4.3d	3,000
9	426.4	THE AUSTIN CLUB	G-4.3d	1,952
10	426.4	ARIZONA TAX RESEARCH ASSOCIATION	G-4.3e	16,173
11	426.4	OFFICE OF THE NEW MEXICO SECRETARY OF STATE	G-4.3e	52
12	921	TEXAS BUSINESS LEADERSHIP COUNCIL	G-4.3e	12,000
13	426.4	TEXAS ETHICS COMMISSION	G-4.3e	767
14	921	TEXAS ETHICS COMMISSION	G-4.3e	767
15	921	TEXAS TAXPAYERS & RESEARCH ASSOCIATION	G-4.3e	5,500
16	921	UTILITIES TECHNOLOGY COUNCIL	G-4.3e	9,718
17		Total Exclusions to Membership Dues Expense		<u>\$ (65,534)</u>

Note See Workpaper A-3, Adjustment No. 24 for the adjustment to remove the above amounts from O&M. Amounts charged to FERC account 426.4 are not included in O&M and therefore do not need to be removed from cost of service and are not included in Adjustment No. 24.

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

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.1 WORKPAPER: RECONCILIATION OF TEST YEAR
BOOK NET INCOME TO TAXABLE NET INCOME
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

WP/G-7.1
PAGE 1 OF 1

All explanations and calculations are included in Schedule G-7.1. The 2019 tax return is included in the confidential workpaper WP/G-7.13.

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

WP/G-7.1a
PAGE 1 OF 1

All explanations and calculations are included in Schedule G-7.1a.

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

WP/G-7.3a
PAGE 1 OF 1

This workpaper is not applicable.

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

WP/G-7.3b
PAGE 1 OF 1

This workpaper is not applicable.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 4 1: ADJUSTMENTS TO ADIT FOR PLANT IN SERVICE
SPONSOR: SEAN M IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2016

WP/G-7 4.1
PAGE 1 OF 1

	(a)	(b)	(c)
Line No	Basis	Other Plant Adjustments	FN Ref ADIT at 21%
<u>Book Basis</u>			
1	Plant in Service	\$ 826,190,837	(A) \$ (173,500,076)
2	Accumulated Depreciation	<u>(892,375,951)</u>	(B) <u>187,398,950</u>
3	Net Book Basis	(66,185,115)	13,898,873
<u>Tax Basis</u>			
4	Plant in Service	19,723,272	4,141,887
5	Accumulated Depreciation	<u>(17,676,586)</u>	<u>(3,712,083)</u>
6	Net Tax Basis	2,046,686	429,804
7	Difference in Book / Tax	<u>\$ (68,231,801)</u>	<u>\$ 14,328,677</u> (C)

Adjustment to ADIT for amounts removed from Plant in Service.

Note:

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

FOOTNOTE EXPLANATIONS.

(A) Refer to WP/B-1/1, Adj No 1, page 3, line 8, Column (g)

(B) Refer to WP/B-1/1, Adj No. 2, page 3, line 10, column (g).

(C) Agrees to Schedule G-7 4, page 2, line 30, column (g).

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

WP/G-7.4c
PAGE 1 OF 1

This workpaper is not applicable.

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

WP/G-7.4d
PAGE 1 OF 1

This workpaper is not applicable.

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

WP/G-7.5
PAGE 1 OF 1

Line No.	(a) Description	(b) Total Utilized	(c) Amortization Rate	(d) Annual Amortization
1	Nuclear:			
2	Unit 1	\$ 2,092,573		
3	1/3 Common	3,396,238		
		<u>5,488,811</u> (A)	2.94% (D)	\$ 161,371
4	Unit 2	6,265,222		
5	1/3 Common	3,396,238		
		<u>9,661,460</u> (A)	2.86% (D)	276,318
6	Unit 3	2,162,996		
7	1/3 Common	3,396,238		
		<u>5,559,234</u> (A)	2.78% (D)	154,547
8	Transmission	900,000 (B)	1.27% (E)	<u>11,430</u>
9	Total Nuclear Amortization			603,666
10	Non-Nuclear:			
11	Total Non-Nuclear	57,961,077 (C)	2.16% (F)	1,251,959
12	Total Annual Amortization			<u><u>\$ 1,855,625</u></u>

- (A) Nuclear ITC Utilized amount is the amortized balance (basis) as of September 30, 2011.
(B) Transmission Utilized amount is the original credit amount utilized.
(C) Non-Nuclear ITC (Non-QPE) Utilized amount is the original credit amount utilized based on IRS settlement. Includes all Non-QPE utilized ITC.
(D) Amortization rated based on the remaining life of each unit as of September 30, 2011.
(E) Composite transmission rate based on the depreciation rates adopted in the Final Order issued in Docket No. 44941.
(F) Stripped rate based on 2020 Gannett Flemming, Inc. depreciation study.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.6 WORKPAPER: 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

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All explanations and calculations are included in Schedule G-7.6.

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

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All explanations and calculations are included in Schedule G-7.6a.

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

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Line No	Description	(a) Palo Verde Non Unit 3	(b) Palo Verde Unit 3	(c) Common & WRF	(d) Palo Verde Transmission	(e) Subtotal Nuclear AE Depr
<hr/>						
	TOTAL COMPANY					
1	Gross AEFUDC 12/31/2020	\$ 101,182,990	\$ 45,138,553	\$ 23,478,575	\$ 201,862	
2	To Remove PV Unit 3 and 1/3 of PV Common	-	-	-	-	
3	Net AEFUDC	101,182,990	45,138,553	23,478,575	201,862	
4	Depreciation Rates	1.67%	1.56%	2.15%	1.48%	
5	Net AEFUDC Depreciation Requested	\$ 1,689,756	\$ 704,161	\$ 504,789	\$ 2,988	\$ 2,901,694

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

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Line No	Description	(a) Palo Verde Non Unit 3	(f) Non-nuclear Transmission	(g) Non-nuclear Production	(h) Distribution	(i) General	(j) Subtotal Non-nuclear AE Depr	(k) Total AEFUDC Requested
<u>TOTAL COMPANY</u>								
1	Gross AEFUDC 12/31/2020	\$ 101,182,990	\$ 12,213,652	\$ 48,992,891	\$ 20,382,688	\$ 4,203,470		\$ 255,794,679
2	To Remove PV Unit 3 and 1/3 of PV Common	-	-	-	-	-		
3	Net AEFUDC	101,182,990	12,213,652	48,992,891	20,382,688	4,203,470		
4	Depreciation Rates	1.67%	1.72%	3.090%	2.22%	6.59%		
5	Net AEFUDC Depreciation Requested	<u>\$ 1,689,756</u>	<u>\$ 210,075</u>	<u>\$ 1,513,880</u>	<u>\$ 452,496</u>	<u>\$ 277,009</u>	<u>\$ 2,453,460</u>	<u>\$ 5,355,154</u>

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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
SCHEDULE G-7.8 WORKPAPER: ANALYSIS OF TEST YEAR FIT &
REQUESTED FIT - TAX METHOD 1
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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All explanations and calculations are included in Schedule G-7.8.

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a).1: CALCULATION OF EXCESS DEFERRED TAXES
BY TIMING DIFFERENCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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	(a)	(b)	(c)	(d)
Line No.	Temporary Differences	Amortizable Base As Of 12/31/2020	Amortization Rate	Requested Amortization
Excess Deferred Taxes - 1989 Tax Rate Change				
Protected Differences				
1	Non- Nuclear	\$ - (C)		\$ -
2	Nuclear - Unit 1 and Common	(5,256,000) (B)		(H)
3	Nuclear - Palo Verde Unit 3	(753,000) (B)		(H)
Carryback - 1989 NOL to 1986.				
4	Nuclear	(238,000) (B)		(H)
5	Non Nuclear	(5,698) (A)	14.29% (E)	(2,072)
Unprotected Differences:				
Palo Verde - Unit 1 and Common				
6	ABFUDC	(4,845,534) (B)	2.94% (D)	(195,672)
7	ABFUDC - Texas Credits	2,088,048 (B)	2.94% (D)	84,319
8	ABFUDC - N M. Credits	248,630 (B)	2.94% (D)	10,040
9	ABFUDC - FERC Credits	9,000 (B)		(H)
10	Amortization of N/F Lease	(315,794) (B)	2.94% (D)	(12,752)
11	Displacement Capitalized	325,074 (B)	2.94% (D)	13,127
12	O & M Expense Capitalized	(1,424,976) (B)	2.94% (D)	(57,543)
13	Nuclear Fuel Interest	-		
14	Pensions Capitalized	(1,000) (B)		(H)
15	PCB Income Capitalized	50,055 (B)	2.94% (D)	2,021
16	Taxes Capitalized	(505,810) (B)	2.94% (D)	(20,426)
PV - Unit 1 Disallowance				
17	ABFUDC	109,568 (B)	2.94% (D)	4,425
18	PCB Income Capitalized	(15,000) (B)		(H)
19	Taxes Capitalized	(44,590) (B)	2.94% (D)	(1,801)
Palo Verde Unit 2				
20	ABFUDC	(93,764) (B)	2.86% (D)	(3,647)
21	PCB Income Capitalized	-		
22	Taxes Capitalized	(16,543) (B)	2.86% (D)	(644)
23	Deferrals - PV Unit 2	223,757 (B)	2.86% (D)	8,702
24	Lease Payment Capitalized	(517,390) (B)	2.86% (D)	(20,120)
Palo Verde - Transmission				
25	ABFUDC	-		
26	ABFUDC - Credits	2,629 (B)	2.07% (D)	67
27	PCB Income Capitalized	-		
28	Taxes Capitalized	(407) (B)	2.07% (D)	(10)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7.9(a).1: CALCULATION OF EXCESS DEFERRED TAXES
BY TIMING DIFFERENCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Line No	(a) Temporary Differences	(b) Amortizable Base As Of 12/31/2020	(c) Amortization Rate	(d) Requested Amortization
Continued from Schedule G-7 9a, page 2 of 4.				
29	Capital Lease - Copper Station 1	- (C)		-
30	Prudency Audit costs	(120,901) (A)	7.87% (F)	(14,308)
	Carryback - 1989 NOL to 1986			
31	Plant	(35,007) (A)	11.76% (G)	(8,237)
32	Other Non Plant	- (A)		-
	Palo Verde - Unit 3			
33	ABFUDC - Net of Credits	(2,285,992) (B)	2.77% (D)	(85,136)
34	Capitalized Income	82,371 (B)	2.77% (D)	3,068
35	Pensions Capitalized	(2,000) (B)		(H)
36	Taxes	(394,200) (B)	2.77% (D)	(14,681)
	Palo Verde - Unit 3 S/L (Contra)			
37	ABFUDC - Net of Credits	1,893,096 (B)	2.77% (D)	70,503
38	Interest Income Capitalized	(32,353) (B)	2.77% (D)	(1,205)
39	Pensions Capitalized	1,000 (B)		(H)
40	Taxes Capitalized	181,108 (B)	2.77% (D)	6,745
41	AIP Transmission Line	-		-
42	Sub - Total	(11,689,623)		(235,237)
43	Unassigned amount -	173,000 (A)		(H)
44	Flowback per Docket 7460 (A)	411,000 (A)		(H)
	Total Excess Deferred Taxes - 1989 Tax Rate			
45	Change	\$ (11,105,623)		\$ (235,237)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a).1: CALCULATION OF EXCESS DEFERRED TAXES
BY TIMING DIFFERENCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

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Line No.	(a) Temporary Differences	(b) Amortizable Base As Of 12/31/2020	(c) Amortization Rate	(d) Requested Amortization
EXCESS DEFERRED TAX BALANCES RELATED TO 1% INCREASE IN FEDERAL INCOME TAX RATE				
46	Non- Nuclear	\$ - (C)		\$ -
47	Nuclear	1,956,000 (B)		- (H)
UNPROTECTED DIFFERENCES.				
Plant:				
Palo Verde - Unit 1 and Common				
48	ABFUDC / AEFUDC - Texas	51,361 (B)	2.94% (D)	2,074
49	ABFUDC / AEFUDC - Other	134,223 (B)	2.94% (D)	5,420
Palo Verde - Unit 2				
50	ABFUDC / AEFUDC	5,535 (B)	2.86% (D)	215
Palo Verde - Unit 3				
51	ABFUDC / AEFUDC - Texas	9,760 (B)	2.77% (D)	364
52	ABFUDC / AEFUDC - Other	61,369 (B)	2.77% (D)	2,286
53	Other Basis Differences	12,556 (B)	2.77% (D)	467
54	Cap. Costs - Gross Texas Direct	223,867 (B)	2.77% (D)	8,338
55	AIP Basis Differences	18,153 (B)	3.25% (D)	843
Palo Verde Deferrals.				
56	Units 1 and 2	274,622 (B)	2.90% (D)	10,884
57	Unit 3	262,231 (B)	2.77% (D)	9,766
58	Total Excess Deferred Related to 1%	<u>\$ 3,009,677</u>		<u>\$ 40,657</u>

FOOTNOTE EXPLANATIONS:

- (A) Agrees to Schedule G-7 9(b), pages 2 to 4, column (f) for the same line items
(B) Agrees to balances at 09/30/2016 in PUCT Docket No. 46831 for Palo Verde excess deferred tax amounts.
(C) Fully amortized as of 09/30/2016.
(D) Amortization rate as established in PUCT Docket No. 44941 for the remaining life of each unit per the PV life extension.
(E) Remaining life of 4.9 years at 12/31/2020
(F) Remaining life of 8.4 years at 12/31/2020
(G) Remaining life of 4.2 years at 12/31/2020
(H) Excess deferred taxes for timing differences not recovered from customers as agreed to in PUCT Docket 9945.

CALCULATION UNDER THE SOUTH GEORGIA METHOD OF THE AMORTIZATION OF EXCESS
ACCUMULATED DEFERRED STATE INCOME TAXES (" EXCESS STATE ADIT")

Line No.	(a) Description	(b) Original Balance and Amortization Period	(c) Amortization Requested
1	Excess state ADIT from the normalization of state income taxes effective January 1, 2016 as required in Docket No. 44941 Final Order	\$ 18,930,305	
2	Amortization Period required in Docket No. 44941	<u>15 years</u>	
3	Annual Amortization of Excess state ADIT from normalization		\$ 1,262,020
4	Excess state ADIT from the decrease in state tax rates at January 1, 2017 and January 1, 2018	(A) (2,961,268)	
5	Amortization Period requested	(B) <u>15 years</u>	
6	Annual Amortization of Excess state ADIT from rate changes		(197,418)
7	Total Annual Amortization of Excess state ADIT:		<u>\$ 1,064,602</u> (C)

Notes:

Amounts may not add or tie to other schedules due to rounding.
See discussion of this adjustment in the testimony of EPE witness Cynthia Prieto.

FOOTNOTE EXPLANATIONS:

(A) Excess state ADIT is due to decreases in state income tax rates in New Mexico and Arizona effective January 1, 2017 and in New Mexico effective January 1, 2018. See page 2 for detail calculation.

(B) Amortization period requested is 15 years and is based on the period required in the Final Order of Docket No. 44941 for excess state ADIT from normalization, which was calculated using the Reverse South Georgia method.

(C) This amount agrees to the G-7.9, column (d), line 7.

EL PASO ELECTRIC COMPANY
2020 TEXAS RATE CASE FILING
WORKPAPER G-7.9(a) 2 AMORTIZATION OF
ACCUMULATED DEFERRED STATE INCOME TAXES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR PERIOD ENDED DECEMBER 31, 2020

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Balances By GL Account

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For the Month of January State Rate Chan

		2018	2017			
		Activity For	Activity For	Total State	Adjustments	Excess for
		January State	January State	Rate Change	to ADIT for TX	State Rate
		Rate Chan	Rate Chan			Changes for
M Description	From Company					TX
190000 190000 ACCUM DEF INCOME TAXES						
190						
1999 LT Incentive Plan		(1,038)	(1,424)	(2,462)	2,462	-
1999 LT Incentive Plan TX		(182)	(114)	(296)	296	-
2005 Restricted Stock Plan		-	-	-	-	-
2008 Performance Plan		-	-	-	-	-
2008 Restricted Stock Plan		-	-	-	-	-
2014 Performance Plan			(1,477)	(1,477)	1,477	-
2014 Performance Plan TX			(119)	(119)	119	-
2014 Restricted Stock Plan			(273)	(273)	-	(273)
2014 Restricted Stock Plan TX			(22)	(22)	-	(22)
2015 Performance Plan		(1,421)	(1,405)	(2,826)	2,826	-
2015 Performance Plan TX		(249)	(113)	(362)	362	-
2015 Restricted Stock Plan		(268)	(1,193)	(1,461)	-	(1,461)
2015 Restricted Stock Plan TX		(47)	(96)	(143)	143	-
2016 Performance Plan		(1,210)	(996)	(2,206)	2,206	-
2016 Performance Plan TX		(212)	(80)	(292)	292	-
2016 Restricted Stock Plan		(781)	(643)	(1,424)	-	(1,424)
2016 Restricted Stock Plan-TX		(137)	(52)	(189)	189	-
2017 Performance Plan		(583)		(583)	583	-
2017 Performance Plan TX		(102)		(102)	102	-
2017 Restricted Stock Plan		(417)		(417)	-	(417)
2017 Restricted Stock Plan-TX		(73)		(73)	-	(73)
Alternative Minimum Tax		-	-	-	-	-
Balancing FIT account 410		-	-	-	-	-
Balancing FIT account 411		-	-	-	-	-
Balancing SIT account 410		-	-	-	-	-
Balancing SIT account 411		-	-	-	-	-
Capitalized A&G Book		26,853	48,633	75,486	-	75,486
Capitalized A&G Book -CWIP		5,839		5,839	(5,839)	-
Capitalized A&G Tax		(38,970)	(103,649)	(142,619)	-	(142,619)
Capitalized A&G Tax - CWIP		(12,990)		(12,990)	12,990	-
Capitalized Construction Interest		(66,495)	(108,655)	(175,150)	-	(175,150)
CIAC		(29,544)	(54,265)	(83,809)	-	(83,809)
Coal Reclamation - 109 Reg		10,738	15,173	25,911	(25,911)	-
Coal Reclamation Liability		-	1,819	1,819	(1,819)	-
Comp Inc- Decom Unrealized Gain/Loss		-	-	-	-	-
Comp Inc- Decom Unrealized Gain/Loss INC ALL		(756)	(1,178)	(1,934)	1,934	-
Comp Inc- Excess Benefits INC ALL		(4,155)	(4,940)	(9,095)	-	(9,095)
Comp Inc- Excess Benefits INC ALL TX		(727)	(397)	(1,124)	-	(1,124)
Comp Inc- Interest Rate Lock INC ALL		(16,786)	(28,887)	(45,673)	-	(45,673)
Comp Inc- Interest Rate Lock INC ALL TX		(2,938)	(2,321)	(5,259)	-	(5,259)
Comp Inc- Key Employee Supplemental		-	-	-	-	-
Comp Inc- Key Employee Supplemental INC ALL		(6,519)	(10,718)	(17,237)	-	(17,237)
Comp Inc- Key Employee Supplemental INC ALL TX		(1,141)	(861)	(2,002)	-	(2,002)
Comp Inc- OPEB		-	-	-	-	-
Comp Inc- OPEB INC ALL		62,812	100,575	163,387	-	163,387
Comp Inc- Pension INC ALL		(84,175)	(153,886)	(238,061)	-	(238,061)
CR - CCI CWIP		(11,798)	(36,697)	(48,495)	48,495	-
Decom Unrealized Gains/Losses FAS115		-	-	-	-	-
Deferred Fuel FERC Asset		(21)	(6)	(27)	27	-
Deferred Fuel TX Asset		(5,491)	1,078	(4,413)	4,413	-
Employee Bonus Plan		(9,935)	(18,210)	(28,145)	15,663	(12,482)

EL PASO ELECTRIC COMPANY
2020 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a).2 AMORTIZATION OF
ACCUMULATED DEFERRED STATE INCOME TAXES
SPONSOR CYNTHIA S PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIOD ENDED DECEMBER 31, 2020

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Balances By GL Account

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Actuals Case 2018 ST Normalization

RAP Consolidated

For the Month of: January State Rate Chan

	2018	2017			
	Activity For January State Rate Chan	Activity For January State Rate Chan	Total State Rate Change	Adjustments to ADIT for TX	Excess for State Rate Changes for TX
Employee Bonus Plan Amortization		-	-	-	-
Environmental	(189)	(2,866)	(3,055)	-	(3,055)
Excess ADSIT 2017	-	3,237,334	3,237,334	(3,237,334)	-
Excess ADSIT 2018	1,731,599		1,731,599	(1,731,599)	-
Excess Benefit Plan	(7,043)	(11,991)	(19,034)	19,034	-
Excess Benefit Plan TX	(1,233)	(963)	(2,196)	2,196	-
Excess Deferred Taxes	-	-	-	-	-
FAS 143 ARO Non PV	(3,232)	(3,532)	(6,764)	6,764	-
FAS 143 ARO PV	(78,780)	(128,802)	(207,582)	207,582	-
FERC Annual Fee	(170)	(294)	(464)	-	(464)
Fuel Oil Inventory	(1,688)	(3,338)	(5,026)	-	(5,026)
Health/Liab Insurance	(476)	37	(439)	-	(439)
Injuries/Damages	(795)	(1,329)	(2,124)	-	(2,124)
Injuries/Damages TX	(139)	(107)	(246)	-	(246)
Insurance Refund	2,448	(9,673)	(7,225)	-	(7,225)
ITC - Activity	-	-	-	-	-
ITC - Beg Bal	-	-	-	-	-
ITC - New Additions - 255	-	-	-	-	-
ITC Credit Carryforward	-	-	-	-	-
Key Employee Supplemental	(9,193)	(12,898)	(22,091)	22,091	-
Key Employee Supplemental TX	(1,609)	(1,036)	(2,645)	2,645	-
NOL - Carryforward Federal	-	-	-	-	-
NOL - Carryforward New Mexico	-	-	-	-	-
NOL - Contribution Carryforward	(2,530)	(2,263)	(4,793)	-	(4,793)
Other Post Employee Benefits	(89,890)	(157,403)	(247,293)	-	(247,293)
Pension	29,567	46,176	75,743	(75,743)	-
Project Care Bravo	(299)	(497)	(796)	796	-
R&D Credit - Temp	(1,756)	(2,365)	(4,121)	-	(4,121)
Special Termination Agreement	(414)	(918)	(1,332)	1,332	-
Special Termination Agreement TX	(72)	(74)	(146)	146	-
Tax Reform Reg Liab/Non Plant	31,851		31,851	(31,851)	-
Tax Reform Reg Liab/OCI	11,367		11,367	(11,367)	-
Tax Reform Reg Liab/Plant	(369,542)		(369,542)	369,542	-
Taxes Other Than Federal AZ	(492)		(492)	-	(492)
Taxes Other Than Federal NM	(1,099)		(1,099)	-	(1,099)
Taxes Other Than Federal TX	876		876	-	876
Unbilled Revenue	(5,978)	(10,204)	(16,182)	16,182	-
Uncollectible Accounts Receivable	(2,215)	(3,405)	(5,620)	-	(5,620)
Vacation Accrual	(11,595)	(18,440)	(30,035)	-	(30,035)
Total For 190000 190000 ACCUM DEF INCOME TAXES:	1,024,360	2,545,750	3,570,110	(4,378,574)	(808,464)
282000 282000 ADIT-OTHER PROPERTY					

EL PASO ELECTRIC COMPANY
2020 TEXAS RATE CASE FILING
WORKPAPER G-7.9(a) 2 AMORTIZATION OF
ACCUMULATED DEFERRED STATE INCOME TAXES
SPONSOR CYNTHIA S. PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIOD ENDED DECEMBER 31, 2020

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Balances By GL Account

All Accounts

Actuals Case 2018 ST Normalization

RAP Consolidated

For the Month of: January State Rate Chan

	2018	2017			
	Activity For January State Rate Chan	Activity For January State Rate Chan	Total State Rate Change	Adjustments to ADIT for TX	Excess for State Rate Changes for TX
ABFUDC	94,351	151,959	246,310		246,310
ABFUDC - CWIP	4,428	21,211	25,639	(25,639)	-
AEFUDC	187,029	410,755	597,784	(597,784)	-
AEFUDC - CWIP	10,209	81,118	91,327	(91,327)	-
AEFUDC - CWIP TX	1,342	3,881	5,223	(5,223)	-
AEFUDC TX	24,588	19,654	44,242	(44,242)	-
Decom - Operating	(39,278)	(65,621)	(104,899)	104,899	-
Decom Capital Loss Carryforward	(93)	(156)	(249)	249	-
Decom Non-Qualified Unit 1	7,750	12,947	20,697	(20,697)	-
Decom Non-Qualified Unit 2	8,643	14,439	23,082	(23,082)	-
Decom Non-Qualified Unit 3	474	791	1,265	(1,265)	-
Decom Other	(1,058)	(1,767)	(2,825)	2,825	-
Decom Qualified Unit 1	40,744	63,635	104,379	(104,379)	-
Decom Qualified Unit 2	39,660	62,110	101,770	(101,770)	-
Decom Qualified Unit 3	48,918	76,350	125,268	(125,268)	-
Decom Realized Gains/Losses	(1,921)	(2,277)	(4,198)	4,198	-
Decom Unrealized Gains/Losses FAS115	2	3	5	(5)	-
Deferred AZ State Acct Transfer	(365,925)	(749,788)	(1,115,713)	1,115,713	-
Deferred Federal Acct Transfer	1,367,579	2,104,267	3,471,846	(3,471,846)	-
Deferred NM State Acct Transfer	(1,278,343)	(1,557,475)	(2,835,818)	2,835,818	-
Deferred TX State Acct Transfer	276,690	202,996	479,686	(479,686)	-
Depreciation Differences	1,327,735	2,159,800	3,487,535	(277,432)	3,210,103
Depreciation Differences AZ	(206,131)	(413,571)	(619,702)	2,997	(616,705)
Environmental Costs - Basis Difference	(726)	(1,378)	(2,104)	-	(2,104)
ITC Basis Reduction	5,216	8,097	13,313	-	13,313
ITC Recapture	-	-	-	-	-
Nuclear Fuel - CWIP	17,599	(196)	17,403	(17,403)	-
Nuclear Fuel Amort Various Cost	674	271	945	(945)	-
Nuclear Fuel Basis Difference	3,439	8,505	11,944	(11,944)	-
Nuclear Fuel Capitalized Interest	25,039	22,520	47,559	(47,559)	-
Nuclear Fuel DFC Post Load	(23,984)	(15,504)	(39,488)	39,488	-
Nuclear Fuel Various Costs	(205)	(260)	(465)	465	-
Old Other Basis Differences	28,700	39,383	68,083	-	68,083
Other Basis Differences	4,305	7,766	12,071	-	12,071
Removal Costs	146	303	449	-	449
Repair Allowance	221,414	372,148	593,562	-	593,562
Section 174 R&D	38,458	60,903	99,361	-	99,361
Software	931	4,287	5,218	-	5,218
Steam Generator Repair- Unit 1	(17,305)	(28,102)	(45,407)	-	(45,407)
Steam Generator Repair- Unit 2	(20,957)	(34,204)	(55,161)	-	(55,161)
Steam Generator Repair- Unit 3	67,707	113,926	181,633	-	181,633
Total For 282000 282000 ADIT-OTHER PROPERTY:	1,897,844	3,153,726	5,051,570	(1,340,844)	3,710,726
283000 283000 ACCUM DEF INC TAXES-OTHER					

EL PASO ELECTRIC COMPANY
2020 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a) 2 AMORTIZATION OF
ACCUMULATED DEFERRED STATE INCOME TAXES
SPONSOR CYNTHIA S. PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIOD ENDED DECEMBER 31, 2020

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Balances By GL Account

All Accounts

Actuals Case 2018 ST Normalization

RAP Consolidated

For the Month of: January State Rate Chan

	2018	2017			
	Activity For January State Rate Chan	Activity For January State Rate Chan	Total State Rate Change	Adjustments to ADIT for TX	Excess for State Rate Changes for TX
Balancing Account 283/207	-	-	-	-	-
Debt 2005-2010 Amort Adj	-	2,491	2,491	-	2,491
Debt 2005-2010 Amort Adj TX	-	200	200	-	200
Debt Costs - FMB NM	3,409	5,499	8,908	-	8,908
Debt Costs - FMB NM TX	597	442	1,039	-	1,039
Debt Costs FMB - FERC	87	169	256	-	256
Debt Costs FMB - FERC TX	15	14	29	-	29
Debt Costs FMB - TX	10,653	19,303	29,956	-	29,956
Debt Costs FMB - TX TX	1,864	1,551	3,415	-	3,415
Debt Issuance Costs - Book Credit Fac	(2,344)	(2,672)	(5,016)	-	(5,016)
Debt Issuance Costs - Book Credit Fac TX	(410)	(215)	(625)	-	(625)
Debt Security Loss	(251)	(1,250)	(1,501)	-	(1,501)
Debt Security Loss TX	(44)	(100)	(144)	-	(144)
Deferred Fuel FERC	-	-	-	-	-
Deferred Fuel NM	(388)	(1,476)	(1,864)	1,864	-
Deferred Fuel TX	-	17,614	17,614	(17,614)	-
DOE Assessment	-	118	118	-	118
Excess ADSIT	-	-	-	-	-
Excess ADSIT 2017	-	(2,104,267)	(2,104,267)	2,104,267	-
Excess ADSIT 2018	(1,367,963)	-	(1,367,963)	1,367,963	-
Interest Rate Lock	(199)	(333)	(532)	-	(532)
Interest Rate Lock TX	(35)	(27)	(62)	-	(62)
Legal Expense	2,085	3,358	5,443	-	5,443
Legal Expense TX	365	270	635	-	635
Prepaid Expenses	2,200	4,625	6,825	-	6,825
Taxes Other Than Federal	995	3,181	4,176	-	4,176
Water Utility Lease	1,219	2,176	3,395	-	3,395
Total For 283000 283000 ACCUM DEF INC TAXES-OTHER:	(1,348,145)	(2,049,329)	(3,397,474)	3,456,480	59,006
TOTAL ACCUMULATED DEFERRED INCOME TAXES:	1,574,059	3,650,147	5,224,206	(2,262,938)	2,961,268

CALCULATION OF EXCESS ADIT RESULTING FROM THE

Line No	(a) Description	WP A (b) ADIT balance before TCJA at 12/31/17	WP A (c) Adjustment to ADIT for TCJA (Excess ADIT)	(d) ADIT balance after TCJA at 12/31/17 = (b) + (c)	WP C (e) Adjustment to ADIT balance for 2017 tax return true-up at 35%	WP B (f) Adjustment to Excess ADIT balance for 2017 tax return true-up adjustment to 21%	(g) Base Period Excess ADIT from the TCJA = (c) + (f)	(h) Rate Making Adjustments	WP Ref (See Sch G-7.4) FN Ref	(i) Test Year Period = (g) + (h)	(j) Protected Excess ADIT from TCJA	(k) Unprotected Excess ADIT from TCJA	(l) 2022 Amortization of Protected Excess ADIT using TCJA IN RATES
1	190000 190000 ACCUM DEF INCOME TAXES												
2	Alternative Minimum Tax Credit CF	\$ 16,619,874	\$ -	\$ 16,619,874	\$ 1,035,594	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	
3	AOCI Amortization of Debt Costs	6,368,378	(2,442,723)	3,925,655	-	-	(2,442,723)	-		(2,442,723)	-	(2,442,723)	
4	AOCI Decommissioning Costs	(9,884,261)	(109,419)	(9,993,680)	-	-	(109,419)	109,419	100% (A)	-	-	-	
5	AOCI Retirement Plans	12,229,851	(4,645,909)	7,583,742	-	-	(4,645,909)	-	100% (A)	(4,645,909)	-	(4,645,909)	
6	Capitalized Costs and Interest	37,356,455	(14,123,211)	23,233,244	5,741,989	(2,170,851)	(16,294,062)	4,737,846	WP D (A)	(11,556,216)	(11,556,216)	-	760,323
7	CIAC	11,312,399	(4,276,835)	7,035,564	579,820	(219,210)	(4,496,045)	-		(4,496,045)	(4,496,045)	-	355,521
8	Coal Reclamation Costs	(4,111,772)	1,554,522	(2,557,250)	-	-	1,554,522	(1,554,522)	100% (A)	-	-	-	
9	Decommissioning Costs	201,703	-	201,703	-	-	-	-	100% (A)	-	-	-	
10	Deferred Fuel FERC	8,214	(3,106)	5,108	-	-	(3,106)	3,106	100% (A)	-	-	-	
11	Deferred Fuel NM	-	-	-	-	-	-	-	100% (A)	-	-	-	
12	Deferred Fuel TX	2,102,554	(794,904)	1,307,650	-	-	(794,904)	794,904	100% (A)	-	-	-	
13	Excess Deferred Taxes Fed	5,954,467	(3,014,921)	2,939,546	-	-	(3,014,921)	3,014,921	100% (B)	-	-	-	
14	Gross-Up on Excess from TCJA 2017	-	60,243,101	60,243,101	-	(434)	60,242,667	(60,242,667)	100% (C)	-	-	-	
15	Excess Deferred Taxes State	3,237,334	(573,705)	2,663,629	-	-	(573,705)	573,705	100% (B)	-	-	-	
16	ITC	13,860,355	(6,487,828)	7,372,727	(1,035,594)	5,866	(6,487,762)	6,487,762	100% (A)	-	-	-	
17	NOL Carryforward - Federal	38,348,116	(15,395,025)	22,953,091	10,858,474	(4,334,199)	(19,729,224)	-		(19,729,224)	(19,729,224)	-	525,522
18	NOL Carryforward - NM	890,040	191,701	1,081,741	263,630	56,782	248,483	-		248,483	248,483	-	(6,619)
19	Other	809,270	(305,952)	503,318	1,864,657	(704,964)	(1,010,916)	43,345	WP D	(967,571)	-	(967,571)	
20	Other Employee Benefits	11,054,084	(4,193,840)	6,860,444	(9,032)	3,415	(4,190,225)	1,611,034	WP D	(2,579,192)	-	(2,579,192)	
21	R & D Credit	817,343	-	817,343	63,326	-	-	-		-	-	-	
22	Retirement Plans	29,257,054	(11,095,007)	18,162,047	(2,646,915)	1,000,695	(10,094,312)	-	100% (A)	(10,094,312)	-	(10,094,312)	
23	SFAS 143ARO	31,402,379	(11,872,176)	19,530,203	-	-	(11,872,176)	11,872,176	100% (A)	-	-	-	
24	Taxes Other Than Federal Income Tax	31,332	6,748	38,080	6,091	1,312	8,060	-		8,060	-	8,060	
25	Unbilled Revenue	2,288,884	(865,350)	1,423,534	-	-	(865,350)	865,350	100% (A)	-	-	-	
26	Total For 190000 190000 ACCUM DEF INCOME TAXES	210,153,853	(18,203,439)	191,950,414	16,722,040	(6,361,588)	(24,565,027)	(31,689,622)		(56,254,649)	(35,533,002)	(20,721,647)	1,634,747
27	282000 282000 ADIT-OTHER PROPERTY												
28	ABFUDC - CWIP	(1,695,634)	641,062	(1,054,572)	(315)	119	641,181	(641,181)	100% (A)	-	-	-	
29	AEFUDC	(66,853,788)	32,946,303	(33,907,485)	3,869	(2,728)	32,943,575	(32,943,575)	100% (A)	-	-	-	
30	AEFUDC - CWIP	(3,649,303)	1,798,418	(1,850,885)	(7,095)	3,464	1,801,882	(1,801,882)	100% (A)	-	-	-	
31	Decommissioning Costs	(39,760,433)	15,032,073	(24,728,360)	866,120	(23,136)	15,008,937	(15,008,937)	100% (A)	-	-	-	
32	Basin and Depreciation Differences	(578,220,381)	219,186,466	(359,033,915)	(18,452,357)	6,970,861	226,157,127	(7,298,103)	WP E	210,445,255	210,445,255	-	(5,605,568)
33	Plant removed from rate base	-	-	-	-	-	-	(8,413,770)	WP F	-	-	-	
34	Excess Deferred Taxes Fed	-	-	-	-	-	-	-		-	-	-	
35	Repair Allowance	(84,779,603)	32,052,297	(52,727,306)	862,349	(326,025)	31,726,272	-		31,726,272	31,726,272	-	(641,346)
36	Section 174 R&D	(14,725,630)	5,567,262	(9,158,368)	194,198	(73,420)	5,493,842	-		5,493,842	5,493,842	-	(117,732)
37	Total For 282000 282000 ADIT-OTHER PROPERTY	(789,684,772)	307,223,881	(482,460,891)	(16,533,231)	6,548,935	313,772,816	(66,107,447)		247,665,369	247,665,369	-	(6,384,646)
38	283000 283000 ACCUM DEF INC TAXES-OTHER												
39	Amortization of Debt Costs	(4,307,615)	1,652,275	(2,655,340)	(404,726)	155,241	1,807,516	-		1,807,516	-	1,807,516	
40	Deferred Fuel FERC	-	-	-	-	-	-	-	100% (A)	-	-	-	
41	Deferred Fuel NM	148,437	(56,119)	92,318	-	-	(56,119)	56,119	100% (A)	-	-	-	
42	Deferred Fuel TX	-	-	-	-	-	-	-	100% (A)	-	-	-	
43	Excess Deferred Taxes State	(10,991,653)	4,499,942	(6,491,711)	-	-	4,499,942	(4,499,942)	100% (B)	-	-	-	
44	Other	(2,310,626)	798,306	(1,512,320)	-	-	798,306	-		798,306	-	798,306	
45	Taxes Other Than Federal Income Tax	(381,052)	144,063	(236,989)	893,783	(337,909)	(193,846)	-		(193,846)	-	(193,846)	
46	Total For 283000 283000 ACCUM DEF INC TAXES-OTHER	(17,842,509)	7,038,467	(10,804,042)	489,057	(182,668)	6,855,799	(4,443,823)		2,411,976	-	2,411,976	-
47	Total For RAP Consolidated	\$ (597,373,428)	\$ 296,058,909	\$ (301,314,519)	\$ 677,866	\$ 4,679	\$ 296,063,588	\$ (102,240,892)		\$ 193,822,696	\$ 212,132,367	\$ (18,309,671)	\$ (4,728,900)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a) 3 - AMORTIZATION OF EXCESS ACCUMULATED
DEFERRED INCOME TAXES-TCJA - FOR RIDER
SPONSOR CYNTHIA S PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020

WP/G-7 9(a) 3
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CALCULATION OF EXCESS ADIT RESULTING FROM THE

	(a)	WP A (b)	WP A (c)	(d)	WP C (e)	WP B (f)	(g)	(h)		(i)	(j)	(k)	(l)
		ADIT balance before TCJA at 12/31/17	Adjustment to ADIT for TCJA (Excess ADIT)	ADIT balance after TCJA at 12/31/17	Adjustment to ADIT balance for 2017 tax return true-up at 35%	Adjustment to Excess ADIT balance for 2017 tax return true-up adjustment to 21%	Base Period Excess ADIT from the TCJA	Rate Making Adjustments	WP Ref (See Sch G- 7.4) FN Ref	Test Year Period	Protected Excess ADIT from TCJA	Unprotected Excess ADIT from TCJA	2022 Amortization of Protected Excess ADIT using TCJA IN RATES
Line No	Description			= (b) + (c)			= (c) + (f)			= (g) + (h)			
EL PASO ELECTRIC COMPANY													
2021 TEXAS RATE CASE FILING													
WORKPAPER G-7 9(a) 3 AMORTIZATION OF EXCESS ACCUMULATED													
DEFERRED INCOME TAXES-TCJA - FOR RIDER													
SPONSOR CYNTHIA S PRIETO													
PREPARER TAMMY HENDERSON													
FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020													
48	<u>182300 182300 TAX REGULATORY ASSETS</u>												
49	AEFUDC	\$ 66,853,788	\$ (32,946,303)	\$ 33,907,485	\$ (3,869)	\$ 2,728	\$ (32,943,575)	\$ 32,943,575	100% (B)	\$ -			
50	AEFUDC - CWIP	3,649,303	(1,798,418)	1,850,885	7,095	(3,464)	(1,801,882)	1,801,882	100% (B)	-			
51	Excess Deferred Taxes State	25,392,532	(4,499,942)	20,892,590			(4,499,942)	4,499,942	100% (B)	-			
52	Total For 182300 182300 TAX REGULATORY ASSETS	95,895,623	(39,244,663)	56,650,960	3,226	(736)	(39,245,399)	39,245,399		-			
53	<u>254300 254300 TAX REGULATORY LIAB</u>												
54	Excess Deferred Taxes State	(3,237,334)	573,705	(2,663,629)			573,705	(573,705)	100% (B)	-			
55	Excess Deferred Taxes Fed	(17,012,763)	3,014,920	(13,997,843)			3,014,920	(3,014,920)	100% (B)	-			
56	ITC	(11,711,485)	6,487,629	(5,223,856)	11,586	(5,866)	6,481,763	(6,481,763)	100% (B)	-			
57	Excess Deferred Taxes-TCJA	-	(268,890,499)	(268,890,499)		1,925	(268,888,574)	73,065,881		(193,822,693)			
58	Total For 254300 254300 TAX REGULATORY LIAB	(31,961,582)	(258,814,245)	(288,775,827)	11,586	(3,941)	(258,818,185)	62,995,493		(193,822,693)			
59	Total For RAP Consolidated	\$ 63,934,041	\$ (296,058,908)	\$ (232,124,867)	\$ 14,812	\$ (4,877)	\$ (296,063,585)	\$ 102,240,892		\$ (193,822,693)			

- (A) Excess ADIT balances were adjusted to remove certain amounts where the underlying ADIT balances are not included in rate base
- (B) Amounts recorded in these ADIT and regulatory asset and liability balances as a result of the TCJA are related only to the gross-ups calculated on the underlying balances. Gross-up balances are not included in rate base (they are offset between ADIT and regulatory assets and liabilities) and therefore are removed from this calculation
- (C) Represents the amount of the gross-up of the excess ADIT included in both the ADIT and Regulatory Liability accounts. Gross-up amounts are not included in rate base and are therefore removed from the calculation of the net excess ADIT and the related amortization

CALCULATION OF EXCESS ADIT RESULTING FROM THE
TCJA - TO BE INCLUDED IN THE RIDER

Line No	(a) Description	UNPROTECTED EXCESS AMORTIZATION				PROTECTED EXCESS AMORTIZATION						(L) Annual Net Amortization Protected and Unprotected Excess ADIT - 4 Year Average Life
		(b) Unprotected Excess ADIT from TCJA	(c) Estimated remaining life of ADIT	(d) Calculation of Average Life of Unprotected Excess ADIT	(e) Annual Amortization of Unprotected Excess ADIT - 4 year average life	(f) Amortization of Protected Excess for 2018	(g) Amortization of Protected Excess for 2019	(h) Amortization of Protected Excess for 2020	(i) Amortization of Protected Excess for 2021	(j) Total Amortization of Protected Excess Not Taken to Date	(k) Annual Amortization of Protected Excess ADIT - 4 year life	
1	190000 1900000 ACCUM DEF INCOME TAXES											
2	Alternative Minimum Tax Credit CF	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	AOCl Amortization of Debt Costs	(2,442,723)	5 years	488,545	610,681	-	-	-	-	-	-	610,681
4	AOCl Decommissioning Costs	-		-	-	-	-	-	-	-	-	-
5	AOCl Retirement Plans	(4,645,909)	10 years	464,591	1,161,477	-	-	-	-	-	-	1,161,477
6	Capitalized Costs and Interest					1,059,573	1,004,193	914,392	843,731	3,821,889	955,472	955,472
7	CIAC					442,349	415,527	391,162	373,668	1,622,706	405,677	405,677
8	Coal Reclamation Costs	-		-	-	-	-	-	-	-	-	-
9	Decommissioning Costs					-	-	-	-	-	-	-
10	Deferred Fuel FERC					-	-	-	-	-	-	-
11	Deferred Fuel NM					-	-	-	-	-	-	-
12	Deferred Fuel TX					-	-	-	-	-	-	-
13	Excess Deferred Taxes Fed					-	-	-	-	-	-	-
14	Gross-Up on Excess from TCJA 2017					-	-	-	-	-	-	-
15	Excess Deferred Taxes State					-	-	-	-	-	-	-
16	ITC					-	-	-	-	-	-	-
17	NOL Carryforward - Federal					-	-	-	-	-	-	-
18	NOL Carryforward - NM					-	-	-	-	-	-	-
19	Other	(967,571)	5 years	193,514	241,893	-	-	-	-	-	-	241,893
20	Other Employee Benefits	(2,579,192)	1 year	2,579,192	644,798	-	-	-	-	-	-	644,798
21	R & D Credit					-	-	-	-	-	-	-
22	Retirement Plans	(10,094,312)	10 years	1,009,431	2,523,578	-	-	-	-	-	-	2,523,578
23	SFAS 143ARO					-	-	-	-	-	-	-
24	Taxes Other Than Federal Income Tax	8,060	1 year	(8,060)	(2,015)	-	-	-	-	-	-	(2,015)
25	Unbilled Revenue					-	-	-	-	-	-	-
26	Total For 190000 1900000 ACCUM DEF INCOME TAXES	(20,721,647)										
27	282000 282000 ADIT-OTHER PROPERTY											
28	ABFUDC - CWIP											
29	AEFUDC											
30	AEFUDC - CWIP											
31	Decommissioning Costs											
32	Basis and Depreciation Differences					(6,021,557)	(5,805,395)	(5,497,647)	(5,831,483)	(23,156,082)	(5,789,020)	(5,789,020)
33	Plant removed from rate base											
34	Excess Deferred Taxes Fed											
35	Repair Allowance					(669,013)	(632,096)	(630,590)	(634,823)	(2,566,522)	(641,631)	(641,631)
36	Section 174 R&D					(118,351)	(117,621)	(116,730)	(117,722)	(470,424)	(117,606)	(117,606)
37	Total For 282000 282000 ADIT-OTHER PROPERTY	-										
38	283000 2830000 ACCUM DEF INC TAXES-OTHER											
39	Amortization of Debt Costs	1,807,516	5 years	(361,503)	(451,879)							(451,879)
40	Deferred Fuel FERC	-		-	-							-
41	Deferred Fuel NM	-		-	-							-
42	Deferred Fuel TX	-		-	-							-
43	Excess Deferred Taxes State	-		-	-							-
44	Other	798,306	5 years	(159,661)	(199,577)							(199,577)
45	Taxes Other Than Federal Income Tax	(193,846)	1 year	193,846	48,462							48,462
46	Total For 283000 2830000 ACCUM DEF INC TAXES-OTHER	2,411,976										
47	Total For RAP Consolidated	\$ (18,309,671)		4,399,884	\$ 4,577,418	\$ (5,306,998)	\$ (5,135,393)	\$ (4,939,413)	\$ (5,366,629)	\$ (20,748,433)	\$ (5,187,108)	\$ (609,691) (A)
48	Amortization of Unprotected Excess divided by total Unprotected Excess			0.2403								
49	Average life of Unprotected Excess			4.1614								

(A) Annual Net Amortization of Protected and Unprotected Excess ADIT over a 4 Year Average Life

(B) Total amount of Rider is equal to (2,438,763)

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a) 3 AMORTIZATION OF EXCESS ACCUMULATED
DEFERRED INCOME TAXES-TCJA - FOR RIDER
SPONSOR CYNTHIA S PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020

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Balances By GL Account
All Accounts
Actuals Case 2017 ST Normalization
GAAP Consolidated
For the Month of Fed Rate True Up

	Beg Balance For Fed Rate True Up	Activity For Fed Rate True Up	YTD Ending Fed Rate True Up	End Balance For Fed Rate True Up
M Rollup				
190000 190000 ACCUM DEF INCOME TAXES				
PowerTax Subledger DIT				
Alternative Minimum Tax Credit CF	\$16,619,874	\$0	\$0	\$16,619,874
AOCI Amortization of Debt Costs	\$6,368,378	(\$2,442,723)	(\$2,665,227)	\$3,925,655
AOCI Decommissioning Costs	(\$9,884,261)	(\$109,419)	(\$3,031,662)	(\$9,993,680)
AOCI Retirement Plans	\$12,229,651	(\$4,645,909)	(\$8,260,412)	\$7,583,742
Capitalized Interest	\$37,356,455	(\$14,123,211)	(\$22,888,576)	\$23,233,245
CIAC	\$11,312,399	(\$4,276,835)	(\$5,455,450)	\$7,035,564
Coal Reclamation Costs	(\$4,111,772)	\$1,554,522	\$1,353,994	(\$2,557,250)
Decommissioning Costs	\$201,703	\$0	(\$231,286)	\$201,703
Deferred Fuel FERC	\$8,214	(\$3,106)	\$3,845	\$5,109
Deferred Fuel NM	\$0	\$0	\$248,091	\$0
Deferred Fuel TX	\$2,102,554	(\$794,904)	\$1,307,649	\$1,307,649
Excess Deferred Taxes Fed	\$883,138	(\$447,158)	(\$250,463)	\$435,979
Excess Deferred Taxes State	\$131,823	(\$66,746)	(\$76,887)	\$65,077
FIN 48	\$2,054,398	\$442,486	\$748,044	\$2,496,884
ITC	\$9,413,680	(\$6,181,402)	(\$5,048,603)	\$3,232,278
NOL Carryforward - Federal	\$38,348,116	(\$15,395,025)	(\$36,361,397)	\$22,953,090
NOL Carryforward - NM	\$890,040	\$191,701	(\$352,676)	\$1,081,741
Other	\$9,925,979	\$62,858,473	\$62,394,542	\$72,784,452
Other Employee Benefits	\$11,054,084	(\$4,193,640)	(\$3,770,710)	\$6,860,445
R & D Credit	\$817,343	\$0	\$272,958	\$817,343
Retirement Plans	\$29,257,054	(\$11,095,007)	(\$13,119,519)	\$18,162,047
SFAS 143 ARO	\$31,402,379	(\$11,872,176)	(\$7,398,821)	\$19,530,203
Taxes Other Than Federal Income Tax	\$31,332	\$6,748	\$38,080	\$38,080
Unbilled Revenue	\$2,288,884	(\$865,350)	(\$925,254)	\$1,423,535
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$208,701,445	(\$11,458,679)	(\$43,469,741)	\$197,242,766
282000 282000 ADIT-OTHER PROPERTY				
ABFUDC - CWIP	(\$1,695,634)	\$641,062	\$3,828,005	(\$1,054,572)
AEFUDC	(\$35,033,021)	\$17,264,669	\$9,765,303	(\$17,768,352)
AEFUDC - CWIP	(\$3,649,303)	\$1,798,418	\$9,939,787	\$1,850,885
Decommissioning Costs	(\$39,760,433)	\$15,032,073	\$12,205,676	(\$24,728,360)
Depreciation Differences	(\$609,266,558)	\$230,923,975	\$208,841,360	(\$378,342,584)
Other	(\$1)	\$0	(\$1)	(\$1)
Repair Allowance	(\$84,779,603)	\$32,052,297	\$32,935,752	(\$52,727,307)
Section 174 R&D	(\$14,725,630)	\$5,567,262	\$4,860,623	(\$9,158,368)
Total For 282000 282000 ADIT-OTHER PROPERTY	(\$788,910,183)	\$303,279,755	\$282,376,505	(\$485,630,428)
283000 283000 ACCUM DEF INC TAXES-OTHER				
Amortization of Debt Costs	(\$4,307,572)	\$1,652,284	\$2,644,294	(\$2,655,288)
Deferred Fuel FERC	\$0	\$0	(\$2)	\$0
Deferred Fuel NM	\$148,437	(\$56,119)	(\$247,423)	\$92,318
Deferred Fuel TX	\$0	\$0	\$4,054,496	\$0
Excess Deferred Taxes State	(\$8,887,386)	\$4,499,942	\$5,183,586	(\$4,387,444)
Other	(\$4,476,910)	\$798,306	(\$1,076,264)	(\$3,678,604)
Taxes Other Than Federal Income Tax	(\$381,052)	\$144,063	\$577,982	(\$236,989)
Total For 283000 283000 ACCUM DEF INC TAXES-OTHER	(\$17,904,483)	\$7,038,476	\$11,136,668	(\$10,866,007)
Total For PowerTax Subledger DIT	(\$598,113,221)	\$298,859,551	\$250,043,433	(\$299,253,669)
Total For GAAP Consolidated	(\$598,113,221)	\$298,859,551	\$250,043,433	(\$299,253,669)
Rpt # Tax Accrual - 51040	1/17/2019	10 44 '07		

Balances By GL Account
All Accounts
Actuals Case 2017 ST Normalization
RAP Consolidated
For the Month of Fed Rate True Up

	Beg Balance For Fed Rate True Up	Activity For Fed Rate True Up	YTD Ending Fed Rate True Up	End Balance For Fed Rate True Up
M Description From Company				
182300 182300 TAX REGULATORY ASSETS				
PowerTax Subledger REG				
NO KEY AEFUDC	\$67,473,890	(\$32,946,303)	(\$25,706,664)	\$34,527,587
NO KEY AEFUDC - CWIP	\$3,683,152	(\$1,798,418)	(\$10,010,633)	\$1,884,734
NO KEY AEFUDC - CWIP TX	(\$33,849)	\$0	\$70,845	(\$33,849)
NO KEY AEFUDC TX	(\$620,102)	\$0	(\$89,963)	(\$620,102)
NO KEY Excess ADSIT	\$25,392,532	(\$4,499,942)	(\$6,453,210)	\$20,892,590
Total For 182300 182300 TAX REGULATORY ASSETS	\$95,895,623	(\$39,244,663)	(\$42,189,624)	\$56,650,960
254300 254300 TAX REGULATORY LIAB				
NO KEY Excess ADSIT 2017	(\$3,237,334)	\$573,705	(\$2,663,629)	(\$2,663,629)
NO KEY Excess Deferred Taxes	(\$17,012,763)	\$3,014,920	\$3,488,163	(\$13,997,843)
NO KEY ITC - Activity	\$7,158,078	(\$3,624,343)	\$3,533,735	\$3,533,735
NO KEY ITC - Beg Bal	(\$17,317,325)	\$9,326,029	\$9,326,029	(\$7,991,297)
NO KEY ITC - New Additions - 255	(\$1,552,238)	\$785,943	(\$382,727)	(\$766,295)
NO KEY Tax Reform Reg Liab/Non Plant	\$0	\$26,049,943	\$26,049,943	\$26,049,943
NO KEY Tax Reform Reg Liab/OCI	\$0	\$9,296,470	\$9,296,470	\$9,296,470
NO KEY Tax Reform Reg Liab/Plant	\$0	(\$302,236,912)	(\$302,236,912)	(\$302,236,912)
Total For 254300 254300 TAX REGULATORY LIAB	(\$31,961,582)	(\$256,814,246)	(\$253,588,929)	(\$288,775,828)
Total For PowerTax Subledger REG	\$63,934,042	(\$296,058,910)	(\$295,778,553)	(\$232,124,868)
Total For RAP Consolidated	\$63,934,042	(\$296,058,910)	(\$295,778,553)	(\$232,124,868)
Rpt # Tax Accru	5/7/2019	9 39 40		

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a) 3 AMORTIZATION OF EXCESS ACCUMULATED
DEFERRED INCOME TAXES-TCJA - FOR RIDER
SPONSOR CYNTHIA S PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020

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Balances By GL Account
All Accounts
Actuals Case 2017 ST Normalization
RAP Consolidated
For the Month of Month 13 Rate True Up

	Beg Balance For Month 13 Rate True Up	Activity For Month 13 Rate True Up	YTD Ending Month 13 Rate True Up	End Balance For Month 13 Rate True Up
M Rollup				
190000 190000 ACCUM DEF INCOME TAXES				
PowerTax Subledger DIT				
Alternative Minimum Tax Credit CF	\$17,655,468	\$0	\$1,035,594	\$17,655,468
ADCI Amortization of Debt Costs	\$3,925,655	\$0	(\$2,665,227)	\$3,925,655
ADCI Decommissioning Costs	(\$9,993,680)	\$0	(\$3,031,662)	(\$9,993,680)
ADCI Retirement Plans	\$7,583,742	\$0	(\$8,260,412)	\$7,583,742
Capitalized Interest	\$28,975,234	(\$2,170,851)	(\$19,317,439)	\$26,804,382
CIAC	\$7,615,383	(\$219,210)	(\$5,094,841)	\$7,396,173
Coal Reclamation Costs	(\$2,557,250)	\$0	\$1,353,994	(\$2,557,250)
Decommissioning Costs	\$201,703	\$0	(\$231,286)	\$201,703
Deferred Fuel FERC	\$5,109	\$0	\$3,845	\$5,109
Deferred Fuel NM	\$0	\$0	\$248,091	\$0
Deferred Fuel TX	\$1,307,649	\$0	\$1,307,649	\$1,307,649
Excess Deferred Taxes Fed	\$65,846,276	(\$434)	\$59,725,740	\$65,845,842
ITC	\$6,325,547	\$5,866	(\$11,369,480)	\$6,331,413
NOL Carryforward - Federal	\$33,811,565	(\$4,334,199)	(\$29,837,122)	\$29,477,366
NOL Carryforward - NM	\$1,345,372	\$56,782	(\$32,264)	\$1,402,154
Other	\$2,367,976	(\$704,964)	(\$2,957,647)	\$1,663,012
Other Employee Benefits	\$6,851,413	\$3,415	(\$3,776,327)	\$6,854,827
R & D Credit	\$880,669	\$0	\$336,283	\$880,669
Retirement Plans	\$15,515,132	\$1,000,695	(\$14,765,739)	\$16,515,827
SFAS 143 ARO	\$19,530,203	\$0	(\$10,931,341)	\$19,530,203
Taxes Other Than Federal Income Tax	\$44,172	\$1,312	\$45,484	\$45,484
Unbilled Revenue	\$1,423,535	\$0	(\$925,254)	\$1,423,535
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$208,660,870	(\$6,361,588)	(\$49,139,362)	\$202,299,281
282000 282000 ADIT-OTHER PROPERTY				
ABFUDC - CWIP	(\$1,054,887)	\$119	\$3,827,809	(\$1,054,768)
AEFUDC	(\$33,903,617)	(\$2,728)	\$25,797,768	(\$33,906,344)
AEFUDC - CWIP	(\$1,857,980)	\$3,464	\$9,936,157	(\$1,854,516)
Decommissioning Costs	(\$23,862,239)	(\$23,136)	\$13,048,702	(\$23,885,376)
Depreciation Differences	(\$377,486,271)	\$6,970,661	\$189,148,043	(\$370,515,610)
Other	\$0	\$0	\$0	\$0
Repair Allowance	(\$51,864,958)	(\$326,025)	\$33,472,076	(\$52,190,983)
Section 174 R&D	(\$8,964,170)	(\$73,420)	\$4,981,401	(\$9,037,590)
Total For 282000 282000 ADIT-OTHER PROPERTY	(\$498,994,123)	\$6,548,936	\$280,211,954	(\$492,445,187)
283000 283000 ACCUM DEF INC TAXES-OTHER				
Amortization of Debt Costs	(\$3,060,066)	\$155,241	\$2,390,101	(\$2,904,825)
Deferred Fuel FERC	\$0	\$0	(\$2)	\$0
Deferred Fuel NM	\$92,318	\$0	(\$247,423)	\$92,318
Deferred Fuel TX	\$0	\$0	\$4,054,496	\$0
Excess Deferred Taxes Fed	(\$2,104,267)	\$0	(\$2,104,267)	(\$2,104,267)
Excess Deferred Taxes State	(\$4,387,444)	\$0	\$5,183,586	(\$4,387,444)
Other	(\$1,512,320)	\$0	\$1,057,036	(\$1,512,320)
Taxes Other Than Federal Income Tax	\$656,794	(\$337,909)	\$1,051,041	\$318,885
Total For 283000 283000 ACCUM DEF INC TAXES-OTHER	(\$10,314,985)	(\$182,668)	\$11,384,567	(\$10,497,653)
Total For PowerTax Subledger DIT	(\$300,648,239)	\$4,680	\$242,457,159	(\$300,643,559)
Total For RAP Consolidated	(\$300,648,239)	\$4,680	\$242,457,159	(\$300,643,559)
Rpt # Tax Accrual - S1040	5/7/2019	7 10 33		

Balances By GL Account
All Accounts
Actuals Case 2017 ST Normalization
RAP Consolidated
For the Month of Month 13 Rate True Up

	Beg Balance For Month 13 Rate True Up	Activity For Month 13 Rate True Up	YTD Ending Month 13 Rate True Up	End Balance For Month 13 Rate True Up
M Descript From Company				
182300 182300 TAX REGULATORY ASSETS				
PowerTax Subledger REG				
NO KEY AEFUDC	\$34,522,001	\$2,728	(\$25,709,523)	\$34,524,728
NO KEY AEFUDC - CWIP	\$1,891,829	(\$3,464)	(\$10,007,002)	\$1,888,365
NO KEY AEFUDC - CWIP TX	(\$33,849)	\$0	\$70,845	(\$33,849)
NO KEY AEFUDC TX	(\$618,384)	\$0	(\$88,245)	(\$618,384)
NO KEY Excess ADSIT	\$20,892,590	\$0	(\$6,453,210)	\$20,892,590
Total For 182300 182300 TAX REGULATORY ASSETS	\$56,654,187	(\$737)	(\$42,187,135)	\$56,653,450
254300 254300 TAX REGULATORY LIAB				
NO KEY Excess ADSIT 2017	(\$2,663,629)	\$0	(\$2,663,629)	(\$2,663,629)
NO KEY Excess Deferred Taxes	(\$13,997,843)	\$0	\$3,488,163	(\$13,997,843)
NO KEY ITC - Activity	\$3,533,735	\$0	\$3,533,735	\$3,533,735
NO KEY ITC - Beg Bal	(\$7,991,297)	\$0	\$9,326,029	(\$7,991,297)
NO KEY ITC - New Additions - 255	(\$754,708)	(\$5,866)	(\$377,007)	(\$760,575)
NO KEY Tax Reform Reg Liab/Non Plant	\$26,049,943	\$7,233,440	\$33,283,382	\$33,283,382
NO KEY Tax Reform Reg Liab/OCI	\$9,296,470	\$0	\$9,296,470	\$9,296,470
NO KEY Tax Reform Reg Liab/Plant	(\$302,236,912)	(\$7,233,515)	(\$309,468,427)	(\$309,468,427)
Total For 254300 254300 TAX REGULATORY LIAB	(\$288,764,242)	(\$3,942)	(\$253,581,285)	(\$288,768,184)
Total For PowerTax Subledger REG	(\$232,110,055)	(\$4,679)	(\$295,768,420)	(\$232,114,734)
Total For RAP Consolidated	(\$232,110,055)	(\$4,679)	(\$295,768,420)	(\$232,114,734)
Rpt # Tax A	5/7/2019	10 31 31		

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a) 3 AMORTIZATION OF EXCESS ACCUMULATED
DEFERRED INCOME TAXES-TCJA - FOR RIDER
SPONSOR CYNTHIA S PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020

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TOTAL Deferred Taxes Balance Report

Actuals Case 2017 ST Normalization
RAP Consolidated
ACROSS OPERATING INDICATORS
Month 13-FED Book/Tax Through Month 13-Book/Tax Plant

Schedule M Items

Deferred Taxes

M Item	"Beginning Balance"	"Activity"	"Ending Balance"	"Beginning Balance"	"Activity - I/S Related"	"Activity - Regulator Pre- Grossup"	"Activity - Regulator y Grossup"	"Activity - Other"	"Ending Balance"
190000 1900000 ACCUM DEF INCOME TAXES									
Alternative Minimum Tax Credit CF	(\$16,619,874)	(\$1,035,594)	(\$17,655,468)	\$16,619,874	\$1,035,594	\$0	\$0	\$0	\$17,655,468
AOCI Amortization of Debt Costs	\$0	\$0	\$0	\$3,925,655	\$0	\$0	\$0	\$0	\$3,925,655
AOCI Decommissioning Costs	(\$50,070,958)	\$0	(\$50,070,958)	(\$9,993,680)	\$0	\$0	\$0	\$0	(\$9,993,680)
AOCI Retirement Plans	\$22,537,976	\$0	\$22,537,976	\$7,583,742	\$0	\$0	\$0	\$0	\$7,583,742
Capitalized Interest	\$102,928,507	\$15,820,942	\$118,749,449	\$23,233,245	\$5,741,989	\$0	\$0	\$0	\$28,975,234
CIAC	\$31,169,132	\$1,597,581	\$32,766,713	\$7,035,564	\$579,820	\$0	\$0	\$0	\$7,615,383
Coal Reclamation Costs	(\$11,329,195)	\$0	(\$11,329,195)	(\$2,557,250)	\$0	\$0	\$0	\$0	(\$2,557,250)
Decommissioning Costs	\$1,008,516	\$0	\$1,008,516	\$201,703	\$0	\$0	\$0	\$0	\$201,703
Deferred Fuel FERC	\$22,633	\$0	\$22,633	\$5,109	\$0	\$0	\$0	\$0	\$5,109
Deferred Fuel TX	\$5,793,181	\$0	\$5,793,181	\$1,307,649	\$0	\$0	\$0	\$0	\$1,307,649
Excess Deferred Taxes Fed	\$0	\$0	\$0	\$65,846,276	\$0	\$0	\$0	\$0	\$65,846,276
ITC:	\$17,502,781	\$1,014,077	\$18,516,858	\$7,372,727	(\$1,035,594)	(\$7,531)	(\$4,055)	\$0	\$6,325,547
NOL Carryforward - Federal	(\$19,680,960)	(\$9,284,823)	(\$28,965,783)	\$22,953,090	\$10,858,474	\$0	\$0	\$0	\$33,811,565
NOL Carryforward - NM	(\$1,369,293)	(\$405,585)	(\$1,774,878)	\$1,081,741	\$263,630	\$0	\$0	\$0	\$1,345,372
Other	\$2,229,761	\$5,137,704	\$7,367,465	\$503,318	\$1,864,657	\$0	\$0	\$0	\$2,367,976
Other Employee Benefits	\$23,217,060	(\$24,886)	\$23,192,174	\$6,860,445	(\$9,032)	\$0	\$0	\$0	\$6,851,413
R & D Credit	\$2,252,031	\$174,482	\$2,426,513	\$817,343	\$63,326	\$0	\$0	\$0	\$880,669
Retirement Plans	\$63,640,621	(\$7,300,000)	\$56,340,621	\$18,162,047	(\$2,646,915)	\$0	\$0	\$0	\$15,515,132
SFAS 143 ARO	\$86,523,199	\$0	\$86,523,199	\$19,530,203	\$0	\$0	\$0	\$0	\$19,530,203
Taxes Other Than Federal Income Tax	\$8,139,115	\$1,412,640	\$9,551,755	\$38,080	\$6,091	\$0	\$0	\$0	\$44,172
Unbilled Revenue	\$6,306,579	\$0	\$6,306,579	\$1,423,535	\$0	\$0	\$0	\$0	\$1,423,535
Total For 190000 1900000 ACCUM DEF INCOME TAXES	\$274,200,813	\$7,106,538	\$281,307,351	\$191,950,416	\$16,722,040	(\$7,531)	(\$4,055)	\$0	\$208,660,870
282000 282000 ADIT/OTHER PROPERTY									
ABFUDC - CWIP	(\$4,671,993)	(\$867)	(\$4,672,860)	(\$1,054,572)	(\$315)	\$0	\$0	\$0	(\$1,054,887)
AEFUDC	\$0	(\$318,229)	(\$318,229)	(\$33,907,485)	\$0	\$2,464	\$1,404	\$0	(\$33,903,617)
AEFUDC - CWIP	\$0	(\$12,454)	(\$12,454)	(\$1,850,885)	\$0	(\$4,520)	(\$2,575)	\$0	(\$1,857,980)
Decommissioning Costs	(\$109,552,202)	\$4,193,233	(\$105,358,969)	(\$24,728,360)	\$866,120	\$0	\$0	\$0	(\$23,862,239)
Depreciation Differences	(\$997,211,769)	(\$56,535,867)	(\$1,053,747,636)	(\$359,033,914)	(\$18,452,357)	\$0	\$0	\$0	(\$377,486,271)
Excess Deferred Taxes Fed	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	(\$1,133,067)	\$0	(\$1,133,067)	\$0	\$0	\$0	\$0	\$0	\$0
Repair Allowance	(\$233,593,843)	\$2,376,035	(\$231,217,808)	(\$52,727,307)	\$862,349	\$0	\$0	\$0	(\$51,864,958)
Section 174 R&D	(\$40,573,632)	\$535,074	(\$40,038,558)	(\$9,158,368)	\$194,198	\$0	\$0	\$0	(\$8,964,170)
Total For 282000 282000 ADIT-OTHER PROPERTY	(\$1,386,736,506)	(\$49,763,075)	(\$1,436,499,581)	(\$482,460,891)	(\$16,530,005)	(\$2,056)	(\$1,171)	\$0	(\$498,994,123)
283000 2830000 ACCUM DEF INC TAXES -OTHER									
Amortization of Debt Costs	\$0	\$0	\$0	(\$2,655,340)	(\$404,726)	\$0	\$0	\$0	(\$3,060,066)
Deferred Fuel NM	\$408,990	\$0	\$408,990	\$92,318	\$0	\$0	\$0	\$0	\$92,318
Deferred Fuel TX	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Excess Deferred Taxes Fed	\$0	\$0	\$0	(\$2,104,267)	\$0	\$0	\$0	\$0	(\$2,104,267)
Excess Deferred Taxes State	\$0	\$0	\$0	(\$4,387,444)	\$0	\$0	\$0	\$0	(\$4,387,444)
Other	(\$3,816,990)	\$0	(\$3,816,990)	(\$1,512,320)	\$0	\$0	\$0	\$0	(\$1,512,320)
Taxes Other Than Federal Income Tax	(\$1,049,916)	\$2,462,647	\$1,412,731	(\$236,989)	\$893,783	\$0	\$0	\$0	\$656,794
Total For 283000 2830000 ACCUM DEF INC TAXES-OTHER	(\$4,457,916)	\$2,462,647	(\$1,995,269)	(\$10,804,042)	\$489,057	\$0	\$0	\$0	(\$10,314,985)
Total For RAP Consolidated	(\$1,116,993,609)	(\$40,193,890)	(\$1,157,187,499)	(\$301,314,518)	\$681,092	(\$9,587)	(\$5,226)	\$0	(\$300,648,239)

***** Rpt # Tax Accrual - 51050

EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER G-7 9(a) 3 AMORTIZATION OF EXCESS ACCUMULATED
DEFERRED INCOME TAXES-TCJA - FOR RIDER
SPONSOR CYNTHIA S. PRIETO
PREPARER TAMMY HENDERSON
FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020

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Detail of ADIT removed from rate base for Account 190
for 2021 TX Rate Case

Balances removed
on Schedule H-12
at 12/31/18

Corresponding Excess ADIT at 12/31/17	Corresponding Excess ADIT book/tax	Corresponding Excess ADIT Total
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M Description	Beg Balance For January State Rate Chan	Activity For January State Rate Chan - December	YTD Ending December	End Balance For December			
190000 190000 ACCUM DEF INCOME TAXES							
PowerTax Subledger DIT							
Capitalized A&G Book	(\$6,394,786)	(\$567,749)	(\$567,749)	(\$6,962,535)	\$3,887,314	(\$178,893)	3,708,421
Capitalized A&G Book -CWIP	(\$1,390,602)	\$1,022,102	\$1,022,102	(\$368,500)	\$845,330	(\$620,379)	224,951
Capitalized A&G Tax	\$9,280,355	\$948,907	\$948,907	\$10,229,261	(\$5,641,416)	(\$54,196)	(\$5,695,612)
Capitalized A&G Tax - CWIP	\$3,093,537	\$2,238,383	\$2,238,383	\$5,331,920	(\$1,880,524)	(\$1,374,354)	(\$3,254,878)
Capitalized Construction Interest	\$15,835,148	(\$159,822)	(\$159,822)	\$15,675,326	(\$9,625,996)	\$56,971	(\$9,569,025)
CR - CCI CWIP	\$2,809,594	\$1,707,511	\$1,707,511	\$4,517,105	(\$1,707,919)	\$0	(\$1,707,919)
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$23,233,245	\$5,189,332	\$5,189,332	\$28,422,577	(\$14,123,211)	(\$2,170,851)	(\$16,294,062)
Rpt # Tax Accrual - S1040	3/27/2019						
		Remove Only CWIP Component		\$9,480,525	(\$2,743,113)	(\$1,994,733)	(\$4,737,846) WP 1
				Sch H-12, line 5			

M Description	From Company						
190000 190000 ACCUM DEF INCOME TAXES							
190							
Fuel Oil Inventory	\$401,983	(\$8,094)	(\$8,094)	\$393,889	(\$244,361)	\$3,910	(240,451)
Project Care Bravo	\$71,304	(\$44,807)	(\$44,807)	\$26,496	(\$43,345)	\$0	(43,345) WP 1
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$473,287	(\$52,901)	(\$52,901)	\$420,386	(\$287,705)	\$3,910	(283,795)
				Sch H-12, line 17			
190000 190000 ACCUM DEF INCOME TAXES							
190							
Special Termination Agreement	\$98,527	\$152,091	\$152,091	\$250,618	(\$59,893)	\$0	(59,893)
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$98,527	\$152,091	\$152,091	\$250,618	(\$59,893)	\$0	(59,893)
Rpt # Tax Accrual - S1040	2/8/2019			(A)			(B)

M Description	M Description	From Company					
190000 190000 ACCUM DEF INCOME TAXES	190000 190000 ACCUM DEF INCOME TAXES						
190	190						
1999 LT Incentive Plan	\$247,245	(\$35,408)	(\$35,408)	\$211,837	(\$150,297)	\$0	(150,297)
1999 LT Incentive Plan TX	(\$4,440)	\$464	\$464	(\$3,977)	(\$787)	\$0	(787)
2005 Restricted Stock Plan	\$0	\$0	\$0	\$0	\$0	\$0	0
2008 Performance Plan	\$0	\$0	\$0	\$0	\$0	\$0	0
2008 Restricted Stock Plan	\$0	\$0	\$0	\$0	\$0	\$0	0
2015 Performance Plan	\$338,356	(\$338,356)	(\$338,356)	\$0	(\$205,683)	\$0	(205,683)
2015 Performance Plan TX	(\$6,077)	\$6,077	\$6,077	\$0	(\$1,077)	\$0	(1,077)
2015 Restricted Stock Plan	\$63,761	\$32,866	\$32,866	\$96,627	(\$38,760)	\$0	(38,760)
2015 Restricted Stock Plan TX	(\$1,145)	(\$669)	(\$669)	(\$1,814)	(\$203)	\$0	(203)
2016 Performance Plan	\$288,072	\$193,689	\$193,689	\$481,760	(\$175,115)	\$0	(175,115)
2016 Performance Plan TX	(\$5,174)	(\$3,871)	(\$3,871)	(\$9,044)	(\$917)	\$0	(917)
2016 Restricted Stock Plan	\$185,919	(\$185,919)	(\$185,919)	\$0	(\$113,018)	\$0	(113,018)
2016 Restricted Stock Plan-TX	(\$3,339)	\$3,339	\$3,339	\$0	(\$592)	\$0	(592)
2017 Performance Plan	\$138,838	\$138,231	\$138,231	\$277,068	(\$84,398)	\$0	(84,398)
2017 Performance Plan TX	(\$2,493)	(\$2,708)	(\$2,708)	(\$5,202)	(\$442)	\$0	(442)
2017 Restricted Stock Plan	\$99,362	\$103,614	\$103,614	\$202,976	(\$60,401)	\$0	(60,401)
2017 Restricted Stock Plan-TX	(\$1,785)	(\$2,026)	(\$2,026)	(\$3,811)	(\$316)	\$0	(316)
2018 Performance Plan	\$0	\$143,717	\$143,717	\$143,717			
2018 Performance Plan TX	\$0	(\$2,698)	(\$2,698)	(\$2,698)			
2018 Restricted Stock Plan	\$0	\$112,136	\$112,136	\$112,136			
2018 Restricted Stock Plan-TX	\$0	(\$2,105)	(\$2,105)	(\$2,105)			
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$1,337,100	\$160,371	\$160,371	\$1,497,471			
Total For 190	\$1,337,100	\$160,371	\$160,371	\$1,497,471			
Total For RAP Consolidated	\$1,337,100	\$160,371	\$160,371	\$1,497,471	(\$832,005)	\$0	(832,005)
Rpt # Tax Accrual - S1040	5/10/2019			(A)			(B)
190000 190000 ACCUM DEF INCOME TAXES							
190							
Employee Bonus Plan	\$2,366,014	\$340,824	\$340,824	\$2,706,838	(\$1,438,271)	\$0	(1,438,271)
Total For 190000 190000 ACCUM DEF INCOME TAXES	\$2,366,014	\$340,824	\$340,824	\$2,706,838	(\$1,438,271)	\$0	(1,438,271)
Rpt # Tax Accrual - S1040							

Financial Based Bonus Percentage-2015 NM rate case	52 51%	52 51%	50 00%
Financial Based Bonus Adjustment	\$1,421,341 (A)	(\$755,226)	(\$719,136) (B)
Sum of adjustment to Other Employee Benefits = Sum (A) =	3,169,430 Sch H-12, line 18	(1,647,124)	Sum (B) = (1,611,034) WP 1

EL PASO ELECTRIC COMPANY
 2021 TEXAS RATE CASE FILING
 WORKPAPER G-7 9(a) 3 AMORTIZATION OF EXCESS ACCUMULATED
 DEFERRED INCOME TAXES-TCJA - FOR RIDER
 SPONSOR CYNTHIA S PRIETO
 PREPARER TAMMY HENDERSON
 FOR THE TEST YEAR PERIODS ENDED DECEMBER 31, 2020

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	"Beginning Difference"	"Current Difference"	"Ending Difference"	"Beginning APB11 DFIT Balance"	"Current DFIT"	"Ending APB11 DFIT Balance"	"End FAS109 Liability @ Stat Rate"	"Regulatory Asset Before Gross-Up"	"Regulatory Liab Before Gross-Up"	"Regulatory Asset After Gross-Up"	"Regulatory Liab After Gross-Up"
Jurisdiction, Federal											
Tax Year: 2017											
PowerTax Deferred Tax Summary Report											
2017 TAX RETURN AS FILED											
09 EPE - Shared Services											
Nuclear Fuel Other											
Grouped By: Total Tax Classes											
Depreciation Difference	\$21,915,098.00	\$3,706,553.00	\$25,621,652.00	\$7,670,284.00	\$1,297,294.00	\$8,967,578.00	\$8,967,578.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Nuc Fuel	\$3,482,499.00	(\$131,583.00)	\$3,350,917.00	\$1,218,875.00	(\$46,054.00)	\$1,172,821.00	\$1,172,821.00	\$0.00	\$0.00	\$0.00	\$0.00
Book Overhead	\$3,482,499.00	(\$131,583.00)	\$3,350,917.00	\$1,218,875.00	(\$46,054.00)	\$1,172,821.00	\$1,172,821.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes	\$25,397,598.00	\$3,574,971.00	\$28,972,568.00	\$8,889,159.00	\$1,251,240.00	\$10,140,399.00	\$10,140,399.00	\$0.00	\$0.00	\$0.00	\$0.00
Jurisdiction Totals.	\$25,397,598.00	\$3,574,971.00	\$28,972,568.00	\$8,889,159.00	\$1,251,240.00	\$10,140,399.00	\$10,140,399.00	\$0.00	\$0.00	\$0.00	\$0.00
Company Totals.	\$25,397,598.00	\$3,574,971.00	\$28,972,568.00	\$8,889,159.00	\$1,251,240.00	\$10,140,399.00	\$10,140,399.00	\$0.00	\$0.00	\$0.00	\$0.00
PwrTax - 257											

		21%		\$10,140,399	ADIT before TCJA
				\$8,889,159	ADIT after TCJA
				\$1,251,240	Excess ADIT from TCJA
	ADIT	Excess			
Depre Nuclear Fuel	\$6,084,249	\$4,015,180			
Nuclear Fuel Other	\$5,914,626	\$3,241,943	(A)		
Total NF Adjustment	\$11,998,865	\$7,298,103	WP 1		

	Beg Balance For January State Rate Chan	Activity For January State Rate Chan - December	YTD Ending December	End Balance For December	Corresponding Excess ADIT at 12/31/17	Corresponding Excess ADIT book/tax	Corresponding Excess ADIT Total
Nuclear Fuel Other	(\$4,191,055)	(\$93,241)	(\$93,241)	(\$4,284,296)	\$2,547,692	\$18,054	\$2,565,746
Nuclear Fuel Asset	(\$160,503)	(\$11,534)	(\$11,534)	(\$172,036)	\$97,568	\$2,195	\$99,763
Nuclear Fuel State Difference	(\$818,871)	(\$425,256)	(\$425,256)	(\$1,244,128)	\$497,782	(\$37,990)	\$459,792
Nuclear Fuel Capitalized Interest	(\$5,962,817)	(\$602,840)	(\$602,840)	(\$6,565,657)	\$3,624,725	\$1,573	\$3,626,298
Nuclear Fuel EPC Part Load	\$5,711,531	\$579,898	\$579,898	\$6,291,429	(\$3,471,971)	(\$7,939)	(\$3,479,910)
Nuclear Fuel Various Costs	\$48,932	\$11,131	\$11,131	\$60,062	(\$29,745)	\$0	(\$29,745)
	(\$5,372,783)	(\$541,842)	(\$541,842)	(\$5,914,626)	\$3,266,050	(\$24,107)	\$3,241,943
	(\$5,372,783)	(\$541,842)	(\$541,842)	(\$5,914,626)	\$3,266,050	(\$24,107)	\$3,241,943
	(\$5,372,783)	(\$541,842)	(\$541,842)	(\$5,914,626)	\$3,266,050	(\$24,107)	\$3,241,943 (A)

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2020 NM Rate Case Escrow Forecast
 00 EPE Shared Services
 PowerTax Deferred Tax Summary Report
 Grouped By: Total Tax Classes

Jurisdiction Federal Tax Year 2022	Timing Diff Activity	DEIT Activity	FAS109 Activity	FT Activity	Excess Activity
Federal MedicalLife	(\$15,738,323.90)	(\$8,063,758.32)	(\$3,305,048.02)	\$0.00	(\$5,378,710.30)
Total Tax Classes	(\$15,738,323.90)	(\$8,063,758.32)	(\$3,305,048.02)	\$0.00	(\$5,378,710.30)
Amortization Type Depreciation Difference Totals	(\$15,738,323.90)	(\$8,063,758.32)	(\$3,305,048.02)	\$0.00	(\$5,378,710.30)
Federal AFUDC Debt	(\$3,767,110.30)	(\$1,305,002.27)	(\$707,565.56)	\$0.00	(\$507,946.71)
Federal AFUDC Equity/FT	(\$4,627,169.91)	\$0.00	(\$971,873.68)	(\$971,873.68)	\$0.00
Federal Cap A&G Book	(\$200,614.05)	(\$208,598.30)	(\$168,128.95)	\$0.00	(\$100,489.35)
Federal Earnings Interest	\$38,130.85	\$12,753.62	\$7,652.16	\$0.00	\$5,101.46
Federal ITC basis reduction	(\$380,137.38)	(\$129,913.67)	(\$79,828.85)	\$0.00	(\$48,265.02)
Federal ITC Recapture	\$20.26	\$7.09	\$4.25	\$0.00	\$2.64
Federal NUC Fuel	(\$505,598.39)	(\$124,509.57)	(\$106,175.85)	\$0.00	(\$184,233.91)
Federal Other Basis Diffs	(\$186,444.56)	(\$65,255.64)	(\$36,153.36)	\$0.00	(\$26,102.28)
Federal R&D	(\$1,045,667.44)	(\$337,322.46)	(\$219,590.16)	\$0.00	(\$117,732.30)
Federal Removal Costs	(\$11,478.50)	(\$4,017.47)	(\$2,410.48)	\$0.00	(\$1,606.59)
Federal Repair Allow	(\$771,877.87)	(\$270,157.23)	(\$162,094.35)	\$0.00	(\$108,062.66)
Federal Repair Allowance	(\$4,944,371.80)	(\$1,672,121.87)	(\$1,038,108.08)	\$0.00	(\$634,013.79)
Federal Software	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Federal Steam Gen	(\$420,112.86)	(\$287,090.50)	(\$172,223.70)	\$0.00	(\$114,815.80)
Total Tax Classes	(\$17,854,607.28)	(\$4,449,967.47)	(\$3,747,488.43)	(\$971,873.68)	(\$1,672,354.72)
Amortization Type Book Overhead Totals	(\$17,854,607.28)	(\$4,449,967.47)	(\$3,747,488.43)	(\$971,873.68)	(\$1,672,354.72)
Federal Cap A&G	\$4,082,628.70	\$1,308,134.87	\$657,352.05	\$0.00	\$448,734.82
Federal CCI	\$3,522,111.36	\$1,232,730.04	\$739,643.29	\$0.00	\$455,095.65
Federal CIAC	\$3,265,015.74	\$1,041,363.10	\$685,842.31	\$0.00	\$355,520.79
Federal CPI	\$2,378,644.27	\$730,205.52	\$499,578.30	\$0.00	\$230,630.22
Federal Repair Allowance - Bonus	\$718,508.26	\$251,828.27	\$151,096.84	\$0.00	\$100,731.33
Federal Retirement 401a Fed	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Tax Classes	\$13,966,189.42	\$4,542,275.80	\$2,933,512.98	\$0.00	\$1,628,762.82
Amortization Type Tax Overhead Totals	\$13,966,189.42	\$4,542,275.80	\$2,933,512.98	\$0.00	\$1,628,762.82
Jurisdiction Totals	(\$19,622,911.78)	(\$8,571,449.99)	(\$4,121,021.47)	(\$971,873.68)	(\$5,422,302.20)
Company Totals	(\$19,622,911.78)	(\$8,571,449.99)	(\$4,121,021.47)	(\$971,873.68)	(\$5,422,302.20)
Grand Totals	(\$19,622,911.78)	(\$8,571,449.99)	(\$4,121,021.47)	(\$971,873.68)	(\$5,422,302.20)

ADIT M-Item	First Year (2022) Total Excess Amortization	Rate Making Adjustments	Net Excess Amortization	
		WP 1	WP 1	
Depreciation Differences	(5,378,710)			
AFUDGDebt	(507,947)			
Environmental	5,101			
Other Basis Differences	(26,102)			
Software	-			
Steam Generation	(114,816)			
Removal Costs	(1,607)			
Total Basis/Depr Differences	(6,024,081)	418,513	(5,605,568)	WP 1
AFUDC-Equity	(971,874)	971,874	-	
Cap A&G-Book	(100,469)			
Cap A&G-Tax	448,785			
CCI	493,096			
CPI	230,630			
Total Cap Costs	1,072,042	(311,719)	760,323	WP 1
CIAC	355,521	-	355,521	WP 1
ITC basis reduction	(48,285)			
ITC recapture	3			
Total ITC	(48,282)	48,282	-	
Nuclear Fuel	(18,424)	18,424	-	
R&D	(117,732)		(117,732)	WP 1
Repair Allow	(108,063)		(108,063)	
Repair Allowance	(634,014)		(634,014)	
Repair Allowance-Bonus	100,731		100,731	
Total Repair Allowance	(641,346)	-	(641,346)	WP 1
Total Excess Amortization	(6,394,176)	1,145,373	(5,248,803)	

2018 TAX RETURN AS FILED					
00 EPE - Shared Services					
Power Tax Deferred Tax Summary Report					
Grouped By: Total Tax Classes					
Jurisdiction	Federal	Turning Off	DTT	FAS 109	FT
Tax Year	2018	Activity	Activity	Activity	Activity
Federal Method Life		\$15,687,068	(\$2,209,942)	\$3,336,284	\$0
Total Tax Classes		\$15,687,068	(\$2,209,942)	\$3,336,284	\$0
Amortization Type Depreciation Difference Totals		\$15,687,068	(\$2,209,942)	\$3,336,284	\$0
Federal AFUDC Debt		(\$977,071)	(\$720,800)	(\$148,674)	\$0
Federal AFUDC - Equity FT		(\$465,092)	\$0	(\$118,081)	\$0
Federal Cap ASO Book		\$1,918,646	\$216,067	\$218,624	\$0
Federal Environmental		\$40,126	\$14,044	\$0,420	\$0
Federal ITC - basis reduction		\$1,510,688	\$289,190	\$317,245	\$0
Federal ITC - recapture		\$21	\$7	\$4	\$0
Federal Nuc Fuel		\$320,792	(\$149,120)	\$87,366	\$0
Federal Other Basis Dnts		(\$168,729)	(\$66,055)	(\$39,634)	\$0
Federal R&D		\$6,325,743	\$1,020,955	\$1,118,406	\$0
Federal Removal Costs		(\$12,457)	(\$4,304)	(\$2,582)	\$0
Federal Repair Allow		(\$768,678)	(\$279,537)	(\$107,722)	\$0
Federal Repair Allowance		\$2,109,782	(\$202,572)	\$459,654	\$0
Federal Software		(\$895,696)	(\$113,564)	(\$186,138)	\$0
Federal Steam Gen		(\$821,170)	(\$287,410)	(\$172,446)	\$0
Total Tax Classes		\$4,916,047	(\$524,859)	\$1,452,370	(\$118,661)
Amortization Type Book Overhead Totals		\$4,916,047	(\$524,859)	\$1,452,370	(\$118,661)
Federal Cap ASO		(\$1,276,949)	\$366,427	(\$268,108)	\$0
Federal CCI		\$4,382,298	\$1,133,604	\$920,287	\$0
Federal CIAC		(\$9,580)	(\$9,058)	(\$451,408)	\$0
Federal CPI		(\$2,149,061)	(\$200,260)	(\$526,940)	\$0
Federal Repair Allowance - Bonus		\$751,636	\$283,073	\$157,644	\$0
Federal Retirement 401a Fed		\$0	\$0	\$0	\$0
Total Tax Classes		(\$811,618)	\$1,873,986	(\$170,439)	\$0
Amortization Type Tax Overhead Totals		(\$811,618)	\$1,873,986	(\$170,439)	\$0
Jurisdiction Totals		\$21,991,459	(\$850,815)	\$4,818,215	(\$118,661)

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ADIT M-item	2018		Net Excess
	Total Excess	Rate Making	
	Amortization	Adjustments	Amortization
		WP 1a	WP 1a
Depreciation Differences	(5,636,226)		
AFUDC-Debt	(571,986)		
Environmental	5,618		
Other Basis Differences	(26,422)		
Software	(125,425)		
Steam Generation	(114,964)		
Removal Costs	(1,722)		
Total Basis/Depr Differences	(6,471,127)	449,970	(6,021,557)
AFUDC-Equity	(118,661)	118,661	-
Cap A&G-Book	(102,867)		
Cap A&G-Tax	654,595		
CCI	613,522		
CPI	328,730		
Total Cap Costs	1,499,980	(434,407)	1,059,573
CIAC	442,349	-	442,349
ITC basis reduction	(49,046)		
ITC recapture	3		
Total ITC	(49,043)	49,043	-
Nuclear Fuel	(216,486)	216,486	-
R&D	(118,351)		(118,351)
Repair Allow	(111,815)		(111,815)
Repair Allowance	(662,427)		(662,427)
Repair Allowance-Bonus	105,229		105,229
Total Repair Allowance	(669,013)	-	(669,013)
Total Excess Amortization	(5,706,352)	399,354	(5,306,998)

2019 TAX RETURN AS FILED					
09 EPE Shared Services					
Power Tax Deferred Tax Summary Report					
Grouped By: Total Tax Classes					
Jurisdiction Federal	Timing Diff	DT/IT	FAS100	FT	Excess
Tax Year - 2019	Activity	Activity	Activity	Activity	Activity
Federal Method/Life	\$12,201,516	(\$2,974,671)	\$2,562,319	\$0	(\$5,536,996)
Total Tax Classes	\$12,201,516	(\$2,974,671)	\$2,562,319	\$0	(\$5,536,996)
Amortization Type Depreciation Difference Totals	\$12,201,516	(\$2,974,671)	\$2,562,319	\$0	(\$5,536,996)
Federal AFUDC Debt	(\$390,912)	(\$630,918)	(\$73,602)	\$0	(\$552,320)
Federal AFUDC Equity FT	(\$1,216,244)	\$0	(\$255,411)	(\$255,411)	\$0
Federal Cap A&G Book	\$1,451,793	\$214,408	\$313,277	\$0	(\$59,808)
Federal Environmental	\$39,471	\$13,815	\$4,289	\$0	\$5,520
Federal ITC basis reduction	(\$381,644)	(\$128,817)	(\$40,145)	\$0	(\$48,472)
Federal ITC Recapture	\$20	\$7	\$4	\$0	\$3
Federal Nuc Fuel	\$755,277	\$88,029	\$158,608	\$0	(\$370,579)
Federal Other Basis Diffs	(\$187,026)	(\$85,450)	(\$39,278)	\$0	(\$36,184)
Federal R&D	\$2,452,670	\$615,839	\$733,461	\$0	(\$117,621)
Federal Removal Costs	(\$10,819)	(\$3,786)	(\$2,272)	\$0	(\$1,515)
Federal Repair Allow	(\$779,133)	(\$272,687)	(\$183,616)	\$0	(\$109,079)
Federal Repair Allowance	\$9,944,536	\$1,272,193	\$1,859,353	\$0	(\$627,159)
Federal Software	(\$85,880)	(\$30,058)	(\$18,035)	\$0	(\$12,023)
Federal Steam Gen	(\$819,353)	(\$286,773)	(\$172,064)	\$0	(\$114,709)
Total Tax Classes	\$10,992,755	\$790,342	\$2,308,479	(\$255,411)	(\$1,773,548)
Amortization Type Book Overhead Totals	\$10,992,755	\$790,342	\$2,308,479	(\$255,411)	(\$1,773,548)
Federal Cap A&G	(\$2,203,742)	\$184,227	(\$482,786)	\$0	\$627,012
Federal CCI	\$4,207,059	\$1,472,878	\$893,567	\$0	\$589,071
Federal CIAC	(\$2,158,871)	(\$121,806)	(\$537,353)	\$0	\$415,527
Federal CPI	(\$2,836,340)	(\$255,432)	(\$554,051)	\$0	\$250,618
Federal Repair Allowance - Bonus	\$743,881	\$290,358	\$156,215	\$0	\$104,143
Federal Retirement-401k Fed	\$0	\$0	\$0	\$0	\$0
Total Tax Classes	(\$2,469,420)	\$1,519,995	(\$554,378)	\$0	\$2,634,373
Amortization Type Tax Overhead Totals	(\$2,469,420)	\$1,519,995	(\$554,378)	\$0	\$2,634,373
Jurisdiction Totals	\$20,744,854	(\$864,340)	\$4,356,419	(\$255,411)	(\$5,275,171)

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2019				
ADIT M-Item	Total Excess Amortization	Rate Making Adjustments	Net Excess Amortization	
		WP 1a	WP 1a	
Depreciation Differences	(5,536,996)			
AFUDC-Debt	(\$52,926)			
Environmental	5,526			
Other Basis Differences	(26,184)			
Software	(12,023)			
Steam Generation	(114,709)			
Removal Costs	(1,515)			
Total Basis/Depr Differences	(6,238,827)	433,432	(5,805,395)	WP 1a
AFUDC-Equity	(255,411)	255,411	-	
Cap A&G-Book	(98,808)			
Cap A&G-Tax	627,012			
CCI	589,071			
CPI	298,618			
Total Cap Costs	1,415,894	(411,701)	1,004,193	WP 1a
CIAC	415,527	-	415,527	WP 1a
ITC basis reduction	(48,472)			
ITC recapture	3			
Total ITC	(48,469)	48,469	-	
Nuclear Fuel	(70,579)	70,579	-	
R&D	(117,621)		(117,621)	WP 1a
Repair Allow	(109,079)		(109,079)	
Repair Allowance	(627,159)		(627,159)	
Repair Allowance-Bonus	104,142		104,142	
Total Repair Allowance	(632,096)	-	(632,096)	WP 1a
Total Excess Amortization	(5,531,582)	396,189	(5,135,393)	

2020 RRA Rate Case - Excess Forecast
09 EPE Shared Services
PowerTax Deferred Tax Summary Report
Grouped By: Total Tax Classes

Jurisdiction	Federal Tax Year 2020	Timing Diff Activity	DEFT Activity	FAB100 Activity	FT Activity	Excess Activity
Federal Method/Life		\$4,672,197	(\$4,239,121)	\$981,161	\$0	(\$5,220,282)
Total Tax Classes		\$4,672,197	(\$4,239,121)	\$981,161	\$0	(\$5,220,282)
Amortization Type Depreciations Difference Totals		\$4,672,197	(\$4,239,121)	\$981,161	\$0	(\$5,220,282)
Federal AFUDC Debt		(\$4,106,077)	(\$1,414,217)	(\$262,276)	\$0	(\$551,941)
Federal AFUDC Equity FT		(\$4,659,896)	\$0	(\$978,559)	(\$978,559)	\$0
Federal Cap A&G Book		(\$794,972)	(\$266,729)	(\$196,944)	\$0	(\$609,785)
Federal Environmental		\$330,271	\$13,746	\$8,247	\$0	\$3,498
Federal ITC basis reduction		(\$377,657)	(\$1,177,300)	(\$70,360)	\$0	(\$47,970)
Federal ITC Rectifier		\$30	\$7	\$4	\$0	\$3
Federal Nuc Fuel		(\$2,271,670)	(\$537,534)	(\$477,051)	\$0	(\$60,484)
Federal Other Basis Diff		(\$185,471)	(\$64,916)	(\$33,949)	\$0	(\$25,966)
Federal R&D		(\$1,036,766)	(\$334,452)	(\$217,721)	\$0	(\$116,730)
Federal Removal Costs		(\$11,228)	(\$3,036)	(\$2,360)	\$0	(\$1,972)
Federal Repair Allow		(\$765,214)	(\$267,825)	(\$100,026)	\$0	(\$107,130)
Federal Repair Allowance		(\$4,888,067)	(\$1,653,359)	(\$1,026,434)	\$0	(\$626,865)
Federal Software		\$0	\$0	\$0	\$0	\$0
Federal Steam Gen		(\$813,131)	(\$264,597)	(\$170,756)	\$0	(\$113,639)
Total Tax Classes		(\$19,878,971)	(\$4,941,125)	(\$4,172,904)	(\$978,559)	(\$1,746,780)
Amortization Type Book Overhead Totals		(\$19,878,971)	(\$4,941,125)	(\$4,172,904)	(\$978,559)	(\$1,746,780)
Federal Cap A&G		\$5,004,683	\$1,635,962	\$1,069,879	\$0	\$566,073
Federal CCI		\$3,950,486	\$1,382,600	\$829,580	\$0	\$553,040
Federal CAC		\$3,452,927	\$1,158,277	\$787,115	\$0	\$391,162
Federal CPI		\$2,950,864	\$951,523	\$621,576	\$0	\$209,948
Federal Repair Allowance Bonus		\$736,503	\$258,511	\$155,107	\$0	\$103,404
Federal Retirement 401k Fed		\$0	\$0	\$0	\$0	\$0
Total Tax Classes		\$16,398,361	\$5,326,864	\$3,443,236	\$0	\$1,883,627
Amortization Type Tax Overhead Totals		\$16,398,361	\$5,326,864	\$3,443,236	\$0	\$1,883,627
Jurisdiction Totals		\$1,197,589	(\$3,853,382)	\$251,494	(\$978,559)	(\$5,083,435)

ADIT M-Item	Total Excess Amortization	Rate Making Adjustments	Net Excess Amortization	
		WP 1a	WP 1a	
Depreciation Differences	(5,220,282)			
AFUDC-Debt	(551,941)			
Environmental	5,498			
Other Basis Differences	(25,966)			
Software	-			
Steam Generation	(113,839)			
Removal Costs	(1,572)			
Total Basis/Depr Differences	(5,908,102)	410,455	(5,497,647)	WP 1a
AFUDCEquity	(978,559)	978,559	-	
Cap A&G-Book	(99,785)			
Cap A&G-Tax	566,073			
CCI	553,040			
CPI	269,948			
Total Cap Costs	1,289,276	(374,884)	914,392	WP 1a
CIAC	391,162	-	391,162	WP 1a
ITC basis reduction	(47,970)			
ITC recapture	3			
Total ITC	(47,967)	47,967	-	
Nuclear Fuel	(60,484)	60,484	-	
R&D	(116,730)		(116,730)	WP 1a
Repair Allow	(107,130)		(107,130)	
Repair Allowance	(626,865)		(626,865)	
Repair Allowance-Bonus	103,405		103,405	
Total Repair Allowance	(630,590)	-	(630,590)	WP 1a
Total Excess Amortization	(6,061,994)	1,122,581	(4,939,413)	

2020 NM Rate Case - Extreme Forecast
09 EPE - Shared Services
PowerTax Deferred Tax Summary Report
Grouped By: Total Tax Classes

Jurisdiction - Federal Tax Year - 2021	Timing Diff Activity	EPIT Activity	FAS109 Activity	FT Activity	Excess Activity
Federal Method, etc	(\$9,963,759)	(\$7,709,363)	(\$2,092,389)	\$0	(\$5,616,974)
Total Tax Classes	(\$9,963,759)	(\$7,709,363)	(\$2,092,389)	\$0	(\$5,616,974)
Amortization Type Depreciation Difference Totals	(\$9,963,759)	(\$7,709,363)	(\$2,092,389)	\$0	(\$5,616,974)
Federal AFUDC Debt	(\$3,825,181)	(\$1,315,712)	(\$803,208)	\$0	(\$512,424)
Federal AFUDC Equity FT	(\$4,674,466)	\$0	(\$981,638)	(\$981,638)	\$0
Federal Cap A&G Book	(\$797,774)	(\$267,655)	(\$167,533)	\$0	(\$100,122)
Federal Environmental	\$36,701	\$12,708	\$7,423	\$0	\$5,082
Federal ITC basis reduction	(\$379,631)	(\$127,637)	(\$39,723)	\$0	(\$48,214)
Federal ITC Recapture	\$30	\$7	\$4	\$0	\$3
Federal Nuc Fuel	(\$1,112,127)	(\$264,363)	(\$233,547)	\$0	(\$30,816)
Federal Other Basis Diffs	(\$186,843)	(\$95,305)	(\$39,237)	\$0	(\$26,158)
Federal R&D	(\$1,045,575)	(\$337,291)	(\$219,571)	\$0	(\$117,722)
Federal Removal Costs	(\$11,207)	(\$3,664)	(\$2,372)	\$0	(\$1,582)
Federal Repair Allow	(\$768,648)	(\$269,027)	(\$181,416)	\$0	(\$107,611)
Federal Repair Allowance	(\$4,917,783)	(\$1,663,348)	(\$1,032,734)	\$0	(\$630,613)
Federal Software	\$0	\$0	\$0	\$0	\$0
Federal Steam Gen	(\$820,045)	(\$287,011)	(\$172,208)	\$0	(\$114,806)
Total Tax Classes	(\$18,503,843)	(\$4,581,984)	(\$3,885,630)	(\$981,638)	(\$1,084,983)
Amortization Type Book Overhead Totals	(\$18,503,843)	(\$4,581,984)	(\$3,885,630)	(\$981,638)	(\$1,084,983)
Federal Cap A&G	\$4,625,422	\$1,484,532	\$971,339	\$0	\$513,193
Federal CCI	\$9,778,436	\$1,322,451	\$763,210	\$0	\$528,980
Federal CIRC	\$3,458,604	\$1,100,044	\$726,376	\$0	\$373,668
Federal CFI	\$2,648,168	\$463,792	\$666,197	\$0	\$247,596
Federal Repair Allowance - Bonus	\$738,574	\$258,501	\$155,100	\$0	\$103,401
Federal Retirement 4813 Fed	\$0	\$0	\$0	\$0	\$0
Total Tax Classes	\$15,249,918	\$4,960,319	\$3,202,483	\$0	\$1,766,836
Amortization Type Tax Overhead Totals	\$15,249,918	\$4,960,319	\$3,202,483	\$0	\$1,766,836
Jurisdiction Totals	(\$13,216,881)	(\$7,320,028)	(\$2,775,546)	(\$981,638)	(\$5,535,120)

ADIT M-Item	2021 Total Excess Amortization	Rate Making Adjustments WP 1a	Net Excess Amortization WP 1a	
Depreciation Differences	(5,616,974)			
AFUDC-Debt	(512,424)			
Environmental	5,082			
Other Basis Differences	(26,158)			
Software	-			
Steam Generation	(114,806)			
Removal Costs	(1,582)			
Total Basis/Depr Differences	(6,266,862)	435,379	(5,831,483)	WP 1a
AFUDC-Equity	(981,638)	981,638	-	
Cap A&G-Book	(100,122)			
Cap A&G-Tax	513,193			
CCI	528,980			
CPI	247,595			
Total Cap Costs	1,189,646	(345,915)	843,731	WP 1a
CIAC	373,668	-	373,668	WP 1a
ITC basis reduction	(48,214)			
ITC recapture	3			
Total ITC	(48,211)	48,211	-	
Nuclear Fuel	(30,816)	30,816	-	
R&D	(117,722)		(117,722)	WP 1a
Repair Allow	(107,611)		(107,611)	
Repair Allowance	(630,613)		(630,613)	
Repair Allowance-Bonus	103,401		103,401	
Total Repair Allowance	(634,823)	-	(634,823)	WP 1a
Total Excess Amortization	(6,516,758)	1,150,129	(5,366,629)	

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

WP/G-7.10
PAGE 1 OF 1

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2021 TEXAS RATE CASE FILING
SCHEDULE G-7.11 WORKPAPER: EFFECTS OF POST TEST YEAR ADJUSTMENT
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PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

WP/G-7.11
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EL PASO ELECTRIC COMPANY
2021 TEXAS RATE CASE FILING
WORKPAPER TO SCHEDULE G-7.13
LIST OF FIT TESTIMONY
SPONSOR: SEAN M. IHORN
PREPARER: TAMMY HENDERSON
FOR THE TEST YEAR ENDED DECEMBER 31, 2020

WP/G-7.13
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