

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 73	358.00	UNDERGROUND CONDUCTORS AND DEVICES - SUBMARINE CABLE - SOUTH	28	L2.5	-	0
COMPANY 73	359.00	ROADS AND TRAILS	60	R4	-	0
COMPANY 73	361.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(10)
COMPANY 73	362.00	STATION EQUIPMENT	35	S2	-	(15)
COMPANY 73	362.10	STATION EQUIPMENT - SCADA	10	SQ	-	0
COMPANY 73	362.20	STATION EQUIPMENT - MICROWAVE	15	SQ	-	0
COMPANY 73	364.00	POLES, TOWERS AND FIXTURES	47	S1	-	(60)
COMPANY 73	365.00	OVERHEAD CONDUCTORS AND DEVICES	42	R2	-	(45)
COMPANY 73	366.00	UNDERGROUND CONDUIT	55	R4	-	(30)
COMPANY 73	367.00	UNDERGROUND CONDUCTORS AND DEVICES	46	S1	-	(20)
COMPANY 73	367.30	UNDERGROUND CONDUCTORS AND DEVICES - CABLE INJECTION	20	R4	-	0
COMPANY 73	368.00	LINE TRANSFORMERS	38	R2.5	-	(25)
COMPANY 73	369.00	SERVICES	43	R1.5	-	(20)
COMPANY 73	370.00	METERS	20	R2	Y	0
COMPANY 73	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	43	R2.5	-	(25)
COMPANY 73	390.00	STRUCTURES AND IMPROVEMENTS	50	R4	-	0
COMPANY 73	390.20	STRUCTURES AND IMPROVEMENTS - MICROWAVE	25	S3	-	0
COMPANY 73	390.20	STRUCTURES AND IMPROVEMENTS - PAD	30	S3	-	0
COMPANY 73	391.00	OFFICE FURNITURE AND EQUIPMENT	10	SQ	-	0
COMPANY 73	391.30	DATA HANDLING	5	SQ	-	0
COMPANY 73	392.00	TRANSPORTATION EQUIPMENT - OTHER	16	R2	-	10
COMPANY 73	392.20	LIGHT TRUCKS	13	L4	-	10
COMPANY 73	392.40	HEAVY TRUCKS	18	S2	-	10
COMPANY 73	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 73	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 73	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 73	396.00	POWER OPERATED EQUIPMENT	18	L2.5	-	10
COMPANY 73	397.00	COMMUNICATION EQUIPMENT - OTHER	10	SQ	-	0
COMPANY 73	397.20	MICROWAVE EQUIPMENT	15	SQ	-	0
COMPANY 73	397.60	COMMUNICATION EQUIPMENT - SCADA	8	SQ	-	0
COMPANY 73	398.00	MISCELLANEOUS EQUIPMENT	10	SQ	-	0
COMPANY 74	311.00	STRUCTURES AND IMPROVEMENTS	110	R2.5	Y	(6) - (25)
COMPANY 74	312.00	BOILER PLANT EQUIPMENT	50	S0	Y	(6) - (25)
COMPANY 74	312.10	SO2 PLANT EQUIPMENT	50	S0	Y	(6) - (11)
COMPANY 74	312.40	MOBILE FUEL HANDLING / STORAGE	50	S0	Y	(6) - (11)
COMPANY 74	312.60	UNIT TRAIN COAL CARS	25	R2.5	-	0
COMPANY 74	312.99	COAL PILE BASE	50	S0	Y	(6) - (11)
COMPANY 74	314.00	TURBOGENERATOR UNITS	60	S1	Y	(6) - (25)
COMPANY 74	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	S0.5	Y	(6) - (25)
COMPANY 74	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65	R2	Y	(6) - (25)
COMPANY 74	331.00	STRUCTURES AND IMPROVEMENTS	80	R2.5	Y	(4) - (6)
COMPANY 74	332.00	RESERVOIRS, DAMS AND WATERWAYS	90	R3	Y	(4) - (6)
COMPANY 74	333.00	WATER WHEELS, TURBINES AND GENERATORS	75	R2	Y	(4) - (6)
COMPANY 74	334.00	ACCESSORY ELECTRIC EQUIPMENT	50	L1.5	Y	(4) - (6)
COMPANY 74	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	L1.5	Y	(4) - (6)
COMPANY 74	341.00	STRUCTURES AND IMPROVEMENTS	50	S2.5	Y	(4) - (12)
COMPANY 74	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S2.5	Y	(4) - (12)
COMPANY 74	343.00	PRIME MOVERS	50	R1	Y	(4) - (12)
COMPANY 74	344.00	GENERATORS	55	R3	Y	(4) - (12)
COMPANY 74	345.00	ACCESSORY ELECTRIC EQUIPMENT	55	R2.5	Y	(4) - (12)
COMPANY 74	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R3	Y	(4) - (12)
COMPANY 74	350.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 74	352.00	STRUCTURES AND IMPROVEMENTS	60	R1.5	-	(10)
COMPANY 74	353.00	STATION EQUIPMENT	49	S0	-	(10)
COMPANY 74	354.00	TOWERS AND FIXTURES	65	R4	-	(25)
COMPANY 74	355.00	POLES AND FIXTURES	55	R1.5	-	(40)
COMPANY 74	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2	-	(30)
COMPANY 74	357.00	UNDERGROUND CONDUIT	60	S4	-	(5)
COMPANY 74	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R1	-	0
COMPANY 74	359.00	ROADS AND TRAILS	65	S4	-	0
COMPANY 74	360.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 74	361.00	STRUCTURES AND IMPROVEMENTS	60	R1.5	-	(15)
COMPANY 74	362.00	STATION EQUIPMENT	52	R1.5	-	(10)
COMPANY 74	364.00	POLES, TOWERS AND FIXTURES	45	R1	-	(50)
COMPANY 74	364.99	POLES, TOWERS AND FIXTURES - CUSTOMER TRANSFORMER STATION	48	S0	-	(50)
COMPANY 74	365.00	OVERHEAD CONDUCTORS AND DEVICES	57	R1.5	-	(60)
COMPANY 74	366.00	UNDERGROUND CONDUIT	70	S3	-	(5)
COMPANY 74	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R2.5	-	(30)
COMPANY 74	368.00	LINE TRANSFORMERS	46	S0	-	(5)
COMPANY 74	369.10	SERVICES - OVERHEAD	45	R1	-	(25)
COMPANY 74	369.20	SERVICES - UNDERGROUND	60	R3	-	(25)
COMPANY 74	370.00	METERS	23	L0	-	(2)
COMPANY 74	370.99	METERS - CUSTOMER METERING STATIONS	45	R2	-	(2)
COMPANY 74	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	19	O1	-	(25)
COMPANY 74	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33	S0	-	(50)
COMPANY 74	390.00	STRUCTURES AND IMPROVEMENTS	52	R1.5	-	(10)
COMPANY 74	390.00	STRUCTURES AND IMPROVEMENTS - COMMON PLANT	48	S0	-	(5)
COMPANY 74	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 74	391.30	COMPUTERS AND PERIPHERAL EQUIPMENT	7	SQ	-	0
COMPANY 74	393.00	STORES EQUIPMENT	30	SQ	-	0
COMPANY 74	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 74	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 74	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 74	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 75	360.00	LAND RIGHTS	65	R4	-	0
COMPANY 75	361.00	STRUCTURES AND IMPROVEMENTS	60	R2	-	(10)
COMPANY 75	362.00	STATION EQUIPMENT	50	S0	-	(15)
COMPANY 75	364.00	POLES, TOWERS AND FIXTURES	50	R0.5	-	(85)
COMPANY 75	365.00	OVERHEAD CONDUCTORS AND DEVICES	54	R0.5	-	(40)
COMPANY 75	366.00	UNDERGROUND CONDUIT	60	R2.5	-	(45)
COMPANY 75	367.00	UNDERGROUND CONDUCTORS AND DEVICES	60	R2.5	-	(20)
COMPANY 75	368.00	LINE TRANSFORMERS	47	R1	-	(10)
COMPANY 75	369.00	SERVICES	55	R3	-	(30)
COMPANY 75	370.00	METERS	20	S3	-	(3)
COMPANY 75	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	25	L0	-	(60)
COMPANY 75	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	R0.5	-	(30)
COMPANY 75	389.00	LAND RIGHTS	50	R1	-	0
COMPANY 75	390.00	STRUCTURES AND IMPROVEMENTS	50	R1	-	(20)
COMPANY 75	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	13	L2.5	-	10
COMPANY 75	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	17	L2	-	5
COMPANY 75	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	30	S1	-	10
COMPANY 75	392.60	TRANSPORTATION EQUIPMENT - AIRCRAFT	10	SQ	-	20
COMPANY 75	396.10	HEAVY POWER OPERATED EQUIPMENT	14	L0.5	-	20
COMPANY 75	396.20	LIGHT POWER OPERATED EQUIPMENT	10	L3	-	10
COMPANY 76	352.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	-
COMPANY 76	353.00	STATION EQUIPMENT	58	R3	-	-
COMPANY 76	353.20	STATION EQUIPMENT - SCADA	15	S2	-	-
COMPANY 76	354.00	TOWERS AND FIXTURES	70	R4	-	-
COMPANY 76	355.00	POLES AND FIXTURES	50	R2.5	-	-
COMPANY 76	356.00	OVERHEAD CONDUCTORS AND DEVICES	57	R1.5	-	-
COMPANY 76	357.00	UNDERGROUND CONDUIT	50	L3	-	-
COMPANY 76	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R4	-	-
COMPANY 76	359.00	ROADS AND TRAILS	40	R4	-	-
COMPANY 76	361.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	-
COMPANY 76	362.00	STATION EQUIPMENT	40	S1	-	-
COMPANY 76	364.00	POLES, TOWERS AND FIXTURES	56	R2.5	-	-
COMPANY 76	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1	-	-
COMPANY 76	366.00	UNDERGROUND CONDUIT	65	R3	-	-
COMPANY 76	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R2	-	-
COMPANY 76	368.00	LINE TRANSFORMERS	43	S1	-	-
COMPANY 76	368.99	TRANSFORMER INSTALLATIONS	35	R2	-	-
COMPANY 76	369.00	SERVICES	50	R2	-	-
COMPANY 76	370.00	METERS	33	R1.5	-	-
COMPANY 76	370.10	METERS - AMR AND ELECTRONIC	20	S3	-	-
COMPANY 76	370.20	METERS - INSTALLATIONS	70	R5	-	-
COMPANY 76	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	O1	-	-
COMPANY 76	371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - DUSK TO DAWN LIGHTS	20	R1.5	-	-
COMPANY 76	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	34	L0	-	-
COMPANY 76	390.00	STRUCTURES AND IMPROVEMENTS	100	R1	Y	-
COMPANY 76	390.30	LEASEHOLD IMPROVEMENTS	-	SQ	Y	-
COMPANY 76	391.10	OFFICE FURNITURE	20	SQ	-	-
COMPANY 76	391.20	OFFICE EQUIPMENT	5	SQ	-	-
COMPANY 76	391.40	SOFTWARE	5	SQ	-	-
COMPANY 76	393.00	STORES EQUIPMENT	10	SQ	-	-
COMPANY 76	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	-
COMPANY 76	395.00	LABORATORY EQUIPMENT	10	SQ	-	-
COMPANY 76	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	-
COMPANY 76	398.00	MISCELLANEOUS EQUIPMENT	10	SQ	-	-
COMPANY 77	311.00	STRUCTURES AND IMPROVEMENTS	105	R2.5	Y	0 - (13)
COMPANY 77	311.10	STRUCTURES AND IMPROVEMENTS - ASH PONDS	100	S4	Y	0
COMPANY 77	312.00	BOILER PLANT EQUIPMENT	70	R1.5	Y	(6) - (13)
COMPANY 77	314.00	TURBOGENERATOR UNITS	60	R2	Y	(6) - (13)
COMPANY 77	315.00	ACCESSORY ELECTRIC EQUIPMENT	70	R4	Y	(6) - (13)
COMPANY 77	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	75	R1.5	Y	0 - (13)
COMPANY 78	311.00	STRUCTURES AND IMPROVEMENTS	85	S1	Y	(15)
COMPANY 78	312.00	BOILER PLANT EQUIPMENT	45	S0.5	Y	(15)
COMPANY 78	312.30	SCR CATALYST	10	S2.5	Y	0
COMPANY 78	314.00	TURBOGENERATOR UNITS	40	S0.5	Y	(15)
COMPANY 78	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	R2.5	Y	(15)
COMPANY 78	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S0	Y	(15)
COMPANY 78	340.00	RIGHTS OF WAY	40	SQ	-	0
COMPANY 78	341.00	STRUCTURES AND IMPROVEMENTS	60	R4	Y	(5)
COMPANY 78	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S1.5	Y	(5)
COMPANY 78	344.00	GENERATORS	45	S0	Y	(5)
COMPANY 78	344.01	GENERATORS - SOLAR	25	S2.5	Y	(5)
COMPANY 78	345.00	ACCESSORY ELECTRIC EQUIPMENT	40	R2	Y	(5)
COMPANY 78	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	20	S2.5	Y	(5)
COMPANY 78	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R1.5	Y	(5)
COMPANY 78	350.00	RIGHTS OF WAY	70	R4	-	0
COMPANY 78	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(10)
COMPANY 78	353.00	STATION EQUIPMENT	50	R2	-	(15)
COMPANY 78	353.00	STATION EQUIPMENT - MAJOR	65	R2.5	-	(10)
COMPANY 78	353.10	STATION EQUIPMENT - STEP-UP	50	R2.5	-	0
COMPANY 78	353.10	STATION EQUIPMENT - STEP-UP EQUIPMENT	35	R2.5	-	0
COMPANY 78	355.00	POLES AND FIXTURES	55	R1.5	-	(25)
COMPANY 78	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1	-	(15)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 78	356.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING / RIGHT OF WAY	60	R3	-	0
COMPANY 78	360.00	RIGHTS OF WAY	70	R4	-	0
COMPANY 78	361.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(10)
COMPANY 78	362.00	STATION EQUIPMENT	40	R1.5	-	(10)
COMPANY 78	362.00	STATION EQUIPMENT - MAJOR	65	R2.5	-	(10)
COMPANY 78	364.00	POLES, TOWERS AND FIXTURES	54	R0.5	-	(40)
COMPANY 78	365.00	OVERHEAD CONDUCTORS AND DEVICES	52	O1	-	(40)
COMPANY 78	365.20	OVERHEAD CONDUCTORS AND DEVICES - CLEARING / RIGHT OF WAY	60	R2.5	-	0
COMPANY 78	366.00	UNDERGROUND CONDUIT	70	R3	-	(20)
COMPANY 78	367.00	UNDERGROUND CONDUCTORS AND DEVICES	58	R2	-	(40)
COMPANY 78	368.00	LINE TRANSFORMERS	46	R0.5	-	(15)
COMPANY 78	368.99	LINE TRANSFORMER - CUSTOMER INSTALLATIONS	55	R1.5	-	(15)
COMPANY 78	369.10	SERVICES - OVERHEAD	65	R2.5	-	(25)
COMPANY 78	369.20	SERVICES - UNDERGROUND	55	R1	-	(30)
COMPANY 78	370.00	METERS	24	L1	-	0
COMPANY 78	370.10	METERS - UTILITY OF FUTURE	15	S2.5	-	0
COMPANY 78	371.10	COMPANY OWNED OUTDOOR LIGHTING	10	R2	-	0
COMPANY 78	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	25	L3	-	0
COMPANY 78	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - CUSTOMER POLES	30	L0	-	(25)
COMPANY 78	373.10	STREET LIGHTING AND SIGNAL SYSTEMS - OVERHEAD	32	L0.5	-	(15)
COMPANY 78	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - BOULEVARD	50	R1.5	-	(20)
COMPANY 78	390.00	STRUCTURES AND IMPROVEMENTS	35	S1	-	(5)
COMPANY 78	390.10	STRUCTURES AND IMPROVEMENTS - COMMON PLANT - MAJOR	90	R1	Y	0
COMPANY 78	390.20	STRUCTURES AND IMPROVEMENTS - COMMON PLANT - MINOR	40	R1	-	(10)
COMPANY 78	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 78	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 78	392.00	TRANSPORTATION EQUIPMENT	12	S3	-	0
COMPANY 78	392.50	TRAILERS	18	R2.5	-	5
COMPANY 78	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 78	396.00	POWER OPERATED EQUIPMENT	15	L2	-	0
COMPANY 78	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 78	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 79	310.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 79	311.00	STRUCTURES AND IMPROVEMENTS	70	S1.5	Y	(4) - (7)
COMPANY 79	311.10	STRUCTURES AND IMPROVEMENTS - LANDFILL	50	S3	Y	0
COMPANY 79	312.00	BOILER PLANT EQUIPMENT	55	R1	Y	(4) - (7)
COMPANY 79	313.00	ENGINES AND GENERATORS	50	R2.5	Y	(6) - (7)
COMPANY 79	314.00	TURBOGENERATOR UNITS	35	R0.5	Y	(4) - (7)
COMPANY 79	315.00	ACCESSORY ELECTRIC EQUIPMENT	50	R3	Y	(4) - (7)
COMPANY 79	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	R2	Y	(4) - (7)
COMPANY 79	330.00	LAND AND LAND RIGHTS - LAND EASEMENTS	80	R4	Y	0
COMPANY 79	330.00	LAND AND LAND RIGHTS - REMOVING PROPERTY OF OTHERS	100	R4	Y	0
COMPANY 79	331.00	STRUCTURES AND IMPROVEMENTS	110	R2	Y	(7) - (24)
COMPANY 79	331.10	STRUCTURES AND IMPROVEMENTS - FISH AND WILDLIFE CONSERVATION	55	S2.5	Y	(4) - (24)
COMPANY 79	331.20	STRUCTURES AND IMPROVEMENTS - RECREATION	50	S1.5	Y	(4) - (24)
COMPANY 79	331.20	STRUCTURES AND IMPROVEMENTS - RECREATION INFORMATION AND EDUCATION	50	R3	Y	(16) - (24)
COMPANY 79	332.00	RESERVOIRS, DAMS AND WATERWAYS	110	R1	Y	(4) - (24)
COMPANY 79	332.10	RESERVOIRS, DAMS AND WATERWAYS - FISH AND WILDLIFE CONSERVATION	60	S1.5	Y	(4) - (24)
COMPANY 79	332.20	RESERVOIRS, DAMS AND WATERWAYS - RECREATION	60	S1.5	Y	(4) - (24)
COMPANY 79	333.00	WATER WHEELS, TURBINES AND GENERATORS	65	R1.5	Y	(4) - (24)
COMPANY 79	334.00	ACCESSORY ELECTRIC EQUIPMENT	40	S1	Y	(4) - (24)
COMPANY 79	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R1	Y	(4) - (24)
COMPANY 79	335.10	MISCELLANEOUS POWER PLANT EQUIPMENT - FISH AND WILDLIFE CONSERVATION	50	R3	Y	(16) - (24)
COMPANY 79	335.20	MISCELLANEOUS POWER PLANT EQUIPMENT - RECREATION	50	R3	Y	(16) - (24)
COMPANY 79	336.00	ROADS, RAILROADS AND BRIDGES	55	S2.5	Y	(4) - (24)
COMPANY 79	341.00	STRUCTURES AND IMPROVEMENTS	55	S4	Y	(2) - (5)
COMPANY 79	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R3	Y	(1) - (5)
COMPANY 79	343.00	PRIME MOVERS	60	S2.5	Y	(1) - (5)
COMPANY 79	344.00	GENERATORS	45	R1	Y	(1) - (5)
COMPANY 79	344.01	GENERATORS - SOLAR	25	S2.5	Y	(3)
COMPANY 79	345.00	ACCESSORY ELECTRIC EQUIPMENT	20	S1	Y	(1) - (5)
COMPANY 79	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	20	S2.5	Y	(3)
COMPANY 79	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	35	R2.5	Y	(2) - (5)
COMPANY 79	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R4	-	0
COMPANY 79	352.00	STRUCTURES AND IMPROVEMENTS	65	S1.5	-	(10)
COMPANY 79	353.00	STATION EQUIPMENT	44	R2	-	(10)
COMPANY 79	354.00	TOWERS AND FIXTURES	75	R4	-	(15)
COMPANY 79	355.00	POLES AND FIXTURES	63	R2.5	-	(30)
COMPANY 79	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R3	-	(30)
COMPANY 79	357.00	UNDERGROUND CONDUIT	60	R4	-	0
COMPANY 79	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	S3	-	0
COMPANY 79	359.00	ROADS AND TRAILS	70	R4	-	0
COMPANY 79	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 79	361.00	STRUCTURES AND IMPROVEMENTS	60	S1.5	-	(10)
COMPANY 79	362.00	STATION EQUIPMENT	42	R1.5	-	(10)
COMPANY 79	363.00	ENERGY STORAGE	15	L3	-	0
COMPANY 79	364.00	POLES, TOWERS AND FIXTURES	65	R2.5	-	(60)
COMPANY 79	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R3	-	(50)
COMPANY 79	366.00	UNDERGROUND CONDUIT	60	S2.5	-	(40)
COMPANY 79	367.00	UNDERGROUND CONDUCTORS AND DEVICES	35	S1.5	-	(30)
COMPANY 79	368.00	LINE TRANSFORMERS	47	R2	-	(10)
COMPANY 79	369.10	SERVICES - OVERHEAD	65	R4	-	(40)
COMPANY 79	369.20	SERVICES - UNDERGROUND	65	R4	-	(40)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 79	370.00	METERS - STANDARD IDAHO	18	L0.5	-	(2)
COMPANY 79	370.00	METERS - STANDARD WASHINGTON	35	S0	-	(2)
COMPANY 79	370.10	METERS - AMR IDAHO	15	S2.5	-	(2)
COMPANY 79	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	37	R2.5	-	(20)
COMPANY 79	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - FIXTURES, POSTS AND DEVICES	37	R2.5	-	(20)
COMPANY 79	390.00	STRUCTURES AND IMPROVEMENTS	50	R2.5	-	(5)
COMPANY 79	391.30	COMPUTER HARDWARE	5	SQ	-	0
COMPANY 79	392.00	TRANSPORTATION EQUIPMENT - OTHER	15	L2.5	-	0
COMPANY 79	392.20	LIGHT TRUCKS	13	S1.5	-	0
COMPANY 79	392.30	MEDIUM TRUCKS	16	L2.5	-	0
COMPANY 79	392.40	HEAVY TRUCKS	18	R3	-	0
COMPANY 79	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 79	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 79	396.00	POWER OPERATED EQUIPMENT - OTHER	15	S0	-	0
COMPANY 79	396.10	HEAVY TRUCKS	22	S1	-	0
COMPANY 79	396.10	MEDIUM TRUCKS	15	L2.5	-	0
COMPANY 79	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 79	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 80	341.00	STRUCTURES AND IMPROVEMENTS	100	R2	Y	(10)
COMPANY 80	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	65	S3	Y	(10)
COMPANY 80	343.00	PRIME MOVERS	65	R0.5	Y	(10)
COMPANY 80	344.00	GENERATORS	65	R0.5	Y	(10)
COMPANY 80	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R5	-	0
COMPANY 80	353.00	STATION EQUIPMENT	50	R2	-	(5)
COMPANY 80	353.20	STATION EQUIPMENT - SCADA	20	R3	-	0
COMPANY 80	354.00	TOWERS AND FIXTURES	50	S0.5	-	(25)
COMPANY 80	354.00	TOWERS AND FIXTURES - 345 KV	60	R2.5	-	(25)
COMPANY 80	355.00	POLES AND FIXTURES	50	R2	-	(45)
COMPANY 80	355.00	POLES AND FIXTURES - 345 Kv	55	R2	-	(45)
COMPANY 80	355.00	POLES AND FIXTURES - STEEL	65	R3	-	(30)
COMPANY 80	356.00	OVERHEAD CONDUCTORS AND DEVICES	52	R2.5	-	(35)
COMPANY 80	356.00	OVERHEAD CONDUCTORS AND DEVICES - 345 Kv	55	R2.5	-	(35)
COMPANY 80	357.00	UNDERGROUND CONDUIT	65	R4	-	0
COMPANY 80	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	S3	-	(5)
COMPANY 80	359.00	ROADS AND TRAILS	60	R4	-	0
COMPANY 80	360.00	LAND AND LAND RIGHTS - RIGHTS	80	R5	-	0
COMPANY 80	361.00	STRUCTURES AND IMPROVEMENTS	50	R1.5	-	(15)
COMPANY 80	362.00	STATION EQUIPMENT	48	R1	-	(5)
COMPANY 80	362.10	STATION EQUIPMENT - SCADA	20	R3	-	0
COMPANY 80	364.00	POLES, TOWERS AND FIXTURES	48	R2.5	-	(45)
COMPANY 80	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R2.5	-	(35)
COMPANY 80	366.00	UNDERGROUND CONDUIT	65	R3	-	(5)
COMPANY 80	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	(10)
COMPANY 80	368.00	LINE TRANSFORMERS	39	R1.5	-	(13)
COMPANY 80	369.00	SERVICES	55	R3	-	(40)
COMPANY 80	370.00	METERS	28	L1.5	-	(2)
COMPANY 80	370.10	METERS - AMR	15	S2.5	-	(2)
COMPANY 80	370.10	METERS - ELECTRONIC	13	S2	-	(2)
COMPANY 80	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - HIGH PRESSURE SODIUM	35	R2.5	-	0
COMPANY 80	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - MERCURY VAPOR	32	S0.5	-	0
COMPANY 80	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	50	R2	-	0
COMPANY 80	390.20	STRUCTURES AND IMPROVEMENTS - SMALL	35	R0.5	-	0
COMPANY 80	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 80	391.20	OFFICE EQUIPMENT	10	SQ	-	0
COMPANY 80	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 80	392.10	PASSENGER CARS AND VANS	8	R0.5	-	10
COMPANY 80	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 80	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 80	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 80	396.00	POWER OPERATED EQUIPMENT	12	L1.5	-	10
COMPANY 80	397.00	COMMUNICATION EQUIPMENT	13	L2	-	0
COMPANY 80	397.30	FIBER OPTIC EQUIPMENT	20	R3	-	0
COMPANY 80	397.60	COMMUNICATION EQUIPMENT - SCADA	20	R3	-	0
COMPANY 80	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 81	303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	12	SQ	-	0
COMPANY 81	303.00	MISCELLANEOUS INTANGIBLE PLANT - RRSU UPGRADES	35	SQ	-	0
COMPANY 81	310.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 81	311.00	STRUCTURES AND IMPROVEMENTS	75	L0	Y	(1) - (12)
COMPANY 81	311.00	STRUCTURES AND IMPROVEMENTS	75	L1	Y	0 - (8)
COMPANY 81	312.00	BOILER PLANT EQUIPMENT	75	R1.5	Y	0 - (8)
COMPANY 81	312.00	BOILER PLANT EQUIPMENT	55	S1	Y	0 - (12)
COMPANY 81	314.00	TURBOGENERATOR UNITS	80	R1	Y	0 - (8)
COMPANY 81	314.00	TURBOGENERATOR UNITS	60	S1	Y	0 - (12)
COMPANY 81	315.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2	Y	0 - (12)
COMPANY 81	315.00	ACCESSORY ELECTRIC EQUIPMENT	75	R2.5	Y	0 - (8)
COMPANY 81	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S0	Y	0 - (8)
COMPANY 81	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	O1	Y	0 - (8)
COMPANY 81	340.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	Y	0
COMPANY 81	341.00	STRUCTURES AND IMPROVEMENTS	75	L0	Y	(1) - (30)
COMPANY 81	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	S0	Y	(1) - (29)
COMPANY 81	343.00	PRIME MOVERS	50	R0.5	Y	(2) - (4)
COMPANY 81	344.00	GENERATORS	50	R0.5	Y	0 - (28)
COMPANY 81	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2	Y	0 - (30)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 81	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	S0	Y	0 - (24)
COMPANY 81	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	-	SQ	Y	(9)
COMPANY 81	350.00	LAND AND LAND RIGHTS - RIGHTS	70	R4	-	0
COMPANY 81	352.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(5)
COMPANY 81	353.00	STATION EQUIPMENT	60	R2	-	(5)
COMPANY 81	354.00	TOWERS AND FIXTURES	65	R4	-	(10)
COMPANY 81	355.00	POLES AND FIXTURES	55	R2	-	(20)
COMPANY 81	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(30)
COMPANY 81	357.00	UNDERGROUND CONDUIT	55	R2	-	0
COMPANY 81	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R3	-	0
COMPANY 81	359.00	ROADS AND TRAILS	60	R4	-	0
COMPANY 81	360.00	LAND AND LAND RIGHTS - RIGHTS	65	R4	-	0
COMPANY 81	361.00	STRUCTURES AND IMPROVEMENTS	55	R3	-	(5)
COMPANY 81	362.00	STATION EQUIPMENT	60	R3	-	(10)
COMPANY 81	364.00	POLES, TOWERS AND FIXTURES	50	R1	-	(45)
COMPANY 81	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(25)
COMPANY 81	366.00	UNDERGROUND CONDUIT	55	R3	-	(20)
COMPANY 81	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R4	-	(20)
COMPANY 81	368.00	LINE TRANSFORMERS	40	R2	-	(5)
COMPANY 81	369.00	SERVICES	50	R4	-	(50)
COMPANY 81	370.00	METERS	35	R1	-	0
COMPANY 81	370.10	METERS - AMI	20	R5	-	0
COMPANY 81	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	30	R1	-	(5)
COMPANY 81	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	R2	-	(5)
COMPANY 81	389.00	LAND AND LAND RIGHTS - RIGHTS	65	R4	-	0
COMPANY 81	390.00	STRUCTURES AND IMPROVEMENTS	45	R2	-	(10)
COMPANY 81	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 81	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 81	392.00	TRANSPORTATION EQUIPMENT	10	L2	-	15
COMPANY 81	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 81	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 81	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 81	396.00	POWER OPERATED EQUIPMENT	14	L2.5	-	10
COMPANY 81	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 81	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 82	311.00	STRUCTURES AND IMPROVEMENTS	90	S0.5	Y	(20)
COMPANY 82	312.00	BOILER PLANT EQUIPMENT	55	R1	Y	(15)
COMPANY 82	312.20	BOILER PLANT EQUIPMENT - AQC	55	R1	Y	(15)
COMPANY 82	312.60	UNIT TRAIN	25	R2.5	-	20
COMPANY 82	314.00	TURBOGENERATOR UNITS	60	R1.5	Y	(15)
COMPANY 82	315.00	ACCESSORY ELECTRIC EQUIPMENT	50	L1	Y	(10)
COMPANY 82	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	L1	Y	0
COMPANY 82	321.00	STRUCTURES AND IMPROVEMENTS	90	S0.5	Y	(5)
COMPANY 82	322.00	REACTOR PLANT EQUIPMENT	60	R2	Y	(5)
COMPANY 82	323.00	TURBOGENERATOR UNITS	50	S1.5	Y	(10)
COMPANY 82	324.00	ACCESSORY ELECTRIC EQUIPMENT	50	S1.5	Y	0
COMPANY 82	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R0.5	Y	0
COMPANY 82	341.00	STRUCTURES AND IMPROVEMENTS	60	R1	Y	(5)
COMPANY 82	341.02	STRUCTURES AND IMPROVEMENTS - WIND	-	SQ	Y	0
COMPANY 82	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45	R2	Y	(10)
COMPANY 82	344.00	GENERATORS	35	S0.5	Y	(10)
COMPANY 82	344.02	GENERATORS - WIND	-	SQ	Y	0
COMPANY 82	345.00	ACCESSORY ELECTRIC EQUIPMENT	45	R2.5	Y	0
COMPANY 82	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	-	SQ	Y	0
COMPANY 82	352.00	STRUCTURES AND IMPROVEMENTS	60	R2.5	-	(5)
COMPANY 82	353.00	STATION EQUIPMENT	60	R0.5	-	(10)
COMPANY 82	353.20	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	15	S2..5	-	0
COMPANY 82	354.00	TOWERS AND FIXTURES	70	R3	-	(20)
COMPANY 82	355.00	POLES AND FIXTURES	50	S0.5	-	(40)
COMPANY 82	356.00	OVERHEAD CONDUCTORS AND DEVICES	53	R2	-	(20)
COMPANY 82	357.00	UNDERGROUND CONDUIT	60	R3	-	0
COMPANY 82	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R4	-	0
COMPANY 82	361.00	STRUCTURES AND IMPROVEMENTS	50	S0.5	-	(5)
COMPANY 82	362.00	STATION EQUIPMENT	48	R1.5	-	(5)
COMPANY 82	362.10	STATION EQUIPMENT - COMMUNICATION EQUIPMENT	15	S2.5	-	0
COMPANY 82	364.00	POLES, TOWERS AND FIXTURES	38	R3	-	(40)
COMPANY 82	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	R0.5	-	(20)
COMPANY 82	366.00	UNDERGROUND CONDUIT	55	R2	-	(25)
COMPANY 82	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R1.5	-	(5)
COMPANY 82	368.00	LINE TRANSFORMERS	34	R2	-	10
COMPANY 82	369.00	SERVICES	48	R2.5	-	(100)
COMPANY 82	370.00	METERS	36	R1.5	-	0
COMPANY 82	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	20	L1.5	-	(15)
COMPANY 82	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	L0.5	-	(5)
COMPANY 82	390.00	STRUCTURES AND IMPROVEMENTS	45	R1	-	(15)
COMPANY 82	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 82	391.30	COMPUTER EQUIPMENT	5	SQ	-	0
COMPANY 82	392.10	PASSENGER CARS	7	R2	-	25
COMPANY 82	392.20	TRACTORS	12	S0	-	25
COMPANY 82	392.20	LIGHT TRUCKS	8	R0.5	-	25
COMPANY 82	392.40	HEAVY TRUCKS	10	S1.5	-	25
COMPANY 82	392.50	TRAILERS	20	S1.5	-	25
COMPANY 82	393.00	STORES EQUIPMENT	25	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 82	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 82	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 82	396.00	POWER OPERATED EQUIPMENT	13	L2	-	15
COMPANY 82	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 82	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 83	303.00	MISCELLANEOUS INTANGIBLE PLANT	7	SQ	-	0
COMPANY 83	350.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 83	352.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(10)
COMPANY 83	353.00	STATION EQUIPMENT	55	R2	-	(10)
COMPANY 83	353.20	STATION EQUIPMENT - SCADA	15	S1.5	-	0
COMPANY 83	354.00	TOWERS AND FIXTURES	70	R4	-	(30)
COMPANY 83	355.00	POLES AND FIXTURES	60	R2.5	-	(35)
COMPANY 83	356.00	OVERHEAD CONDUCTORS AND DEVICES	60	R2	-	(50)
COMPANY 83	356.10	OVERHEAD CONDUCTORS AND DEVICES - RIGHT OF WAY CLEARING	75	R4	-	0
COMPANY 83	357.00	UNDERGROUND CONDUIT	55	S2	-	0
COMPANY 83	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	0
COMPANY 83	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 83	361.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	-	(10)
COMPANY 83	362.00	STATION EQUIPMENT	55	R2	-	(10)
COMPANY 83	362.10	STATION EQUIPMENT - SCADA	15	S1.5	-	0
COMPANY 83	364.00	POLES, TOWERS AND FIXTURES	60	R4	-	(50)
COMPANY 83	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(45)
COMPANY 83	365.20	OVERHEAD CONDUCTORS AND DEVICES - RIGHT OF WAY CLEARING	75	R4	-	0
COMPANY 83	366.00	UNDERGROUND CONDUIT	60	R2.5	-	(20)
COMPANY 83	367.00	UNDERGROUND CONDUCTORS AND DEVICES	40	S2.5	-	(30)
COMPANY 83	368.10	LINE TRANSFORMERS - OVERHEAD	43	R2	-	(10)
COMPANY 83	368.20	LINE TRANSFORMERS - UNDERGROUND	34	R4	-	(10)
COMPANY 83	369.10	SERVICES - OVERHEAD	50	R4	-	(50)
COMPANY 83	369.20	SERVICES - UNDERGROUND	45	S4	-	(50)
COMPANY 83	370.00	METERS	38	R2.5	-	(10)
COMPANY 83	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	28	S0.5	-	(25)
COMPANY 83	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	30	S0	-	(40)
COMPANY 83	389.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	0
COMPANY 83	390.00	STRUCTURES AND IMPROVEMENTS	55	R1.5	Y	(5)
COMPANY 83	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 83	391.30	DATA HANDLING	10	SQ	-	0
COMPANY 83	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 83	392.50	TRAILERS	20	L1.5	-	10
COMPANY 83	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 83	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 83	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 83	396.00	POWER OPERATED EQUIPMENT	20	S2.5	-	15
COMPANY 83	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 83	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 84	360.00	SIDEWALKS AND CURBS ON PUBLIC PROPERTY	60	S2.5	-	0
COMPANY 84	361.00	STRUCTURES AND IMPROVEMENTS	70	S2.5	-	(10)
COMPANY 84	362.00	STATION EQUIPMENT	55	S0.5	-	(20)
COMPANY 84	364.00	POLES, TOWERS AND FIXTURES	60	R2.5	-	(100)
COMPANY 84	365.00	OVERHEAD CONDUCTORS AND DEVICES	55	R2	-	(25)
COMPANY 84	366.00	UNDERGROUND CONDUIT	70	S3	-	(5)
COMPANY 84	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2	-	(20)
COMPANY 84	368.00	LINE TRANSFORMERS	50	R1.5	-	(40)
COMPANY 84	369.00	SERVICES	60	S2.5	-	(100)
COMPANY 84	370.00	METERS	26	S0	-	(30)
COMPANY 84	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	R1.5	-	(30)
COMPANY 84	390.00	STRUCTURES AND IMPROVEMENTS	55	R2	-	0
COMPANY 84	391.10	OFFICE FURNITURE	4	SQ	-	0
COMPANY 84	391.20	OFFICE EQUIPMENT	7	SQ	-	0
COMPANY 84	391.30	OFFICE COMPUTER EQUIPMENT	3	SQ	-	0
COMPANY 84	392.20	TRANSPORTATION EQUIPMENT - 13,000 LBS AND UNDER	9	SQ	-	0
COMPANY 84	392.40	TRANSPORTATION EQUIPMENT - OVER 13,000 LBS	13	SQ	-	0
COMPANY 84	393.00	STORES EQUIPMENT	7	SQ	-	0
COMPANY 84	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	7	SQ	-	0
COMPANY 84	395.00	LABORATORY EQUIPMENT	5	SQ	-	0
COMPANY 84	396.00	POWER OPERATED EQUIPMENT	13	SQ	-	0
COMPANY 84	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 84	398.00	MISCELLANEOUS EQUIPMENT	7	SQ	-	0
COMPANY 85	303.00	MISCELLANEOUS INTANGIBLE PLANT	7	SQ	-	0
COMPANY 85	361.00	STRUCTURES AND IMPROVEMENTS	50	S1.5	-	(20)
COMPANY 85	361.10	STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS	45	S0	-	(15)
COMPANY 85	362.00	STATION EQUIPMENT	58	R1.5	-	(25)
COMPANY 85	362.10	STATION EQUIPMENT - EDS	20	S4	-	0
COMPANY 85	362.10	STATION EQUIPMENT - FIBER CABLE	20	SQ	-	0
COMPANY 85	362.99	STATION EQUIPMENT - OTHER EQUIPMENT	20	S1	-	0
COMPANY 85	362.99	STATION EQUIPMENT - COMPUTERS	10	SQ	-	0
COMPANY 85	362.99	STATION EQUIPMENT - VEHICLES	12	L3	-	10
COMPANY 85	362.99	STATION EQUIPMENT - MULTIPLEX	20	S1	-	0
COMPANY 85	362.99	STATION EQUIPMENT - OTHER EQUIPMENT	20	S1	-	(25)
COMPANY 85	364.00	POLES, TOWERS AND FIXTURES	63	R2.5	-	(100)
COMPANY 85	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1	-	(30)
COMPANY 85	366.00	UNDERGROUND CONDUIT	75	S4	-	(50)
COMPANY 85	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	S1.5	-	(30)
COMPANY 85	368.00	LINE TRANSFORMERS	52	R2.5	-	(50)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 85	369.10	SERVICES - OVERHEAD	60	R3	-	(80)
COMPANY 85	369.20	SERVICES - UNDERGROUND	60	R5	-	(80)
COMPANY 85	370.00	METERS	22	L0	-	(1)
COMPANY 85	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - ON PREMISES	42	R1	-	(20)
COMPANY 85	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES - OTHER	45	S1.5	-	(20)
COMPANY 85	372.00	LEASED PROPERTY ON CUSTOMERS' PREMISES	40	L3	-	0
COMPANY 85	390.10	STRUCTURES AND IMPROVEMENTS	45	R1	-	(10)
COMPANY 85	390.20	STRUCTURES AND IMPROVEMENTS	45	R1	-	0
COMPANY 85	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 85	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 85	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 85	396.00	POWER OPERATED EQUIPMENT	17	L3	-	0
COMPANY 85	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 86	303.00	MISCELLANEOUS INTANGIBLE PLANT	5	SQ	-	0
COMPANY 86	350.00	LAND AND LAND RIGHTS - RIGHTS	80	R1.5	-	0
COMPANY 86	353.00	STATION EQUIPMENT	55	R2.5	-	(5)
COMPANY 86	355.00	POLES AND FIXTURES	55	R3	-	(35)
COMPANY 86	355.10	POLES AND FIXTURES - RIGHT OF WAY CLEARING	80	S5	-	0
COMPANY 86	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R3	-	(15)
COMPANY 86	360.00	LAND AND LAND RIGHTS - RIGHTS	80	S5	-	0
COMPANY 86	361.00	STRUCTURES AND IMPROVEMENTS	45	R3	-	0
COMPANY 86	362.00	STATION EQUIPMENT	45	R2	-	(5)
COMPANY 86	364.00	POLES, TOWERS AND FIXTURES	43	R0.5	-	(25)
COMPANY 86	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	R2	-	(30)
COMPANY 86	366.00	UNDERGROUND CONDUIT	60	R3	-	0
COMPANY 86	367.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R2.5	-	(5)
COMPANY 86	368.00	LINE TRANSFORMERS	38	R2	-	(10)
COMPANY 86	369.00	SERVICES	44	R1	-	(65)
COMPANY 86	370.00	METERS	30	R2	-	(2)
COMPANY 86	370.10	METERS - AMR	15	S2	-	(2)
COMPANY 86	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	20	R0.5	-	(15)
COMPANY 86	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	29	R1	-	(10)
COMPANY 86	390.00	STRUCTURES AND IMPROVEMENTS	45	R3	-	0
COMPANY 86	391.10	OFFICE FURNITURE	20	SQ	-	0
COMPANY 86	391.20	OFFICE EQUIPMENT	7	SQ	-	0
COMPANY 86	392.00	TRANSPORTATION EQUIPMENT	7	L2	-	15
COMPANY 86	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 86	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 86	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 86	396.00	POWER OPERATED EQUIPMENT	12	L2	-	15
COMPANY 86	397.00	COMMUNICATION EQUIPMENT	24	R4	-	0
COMPANY 86	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 87	390.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	0
COMPANY 87	390.30	LEASEHOLD IMPROVEMENTS	25	S2.5	-	0
COMPANY 87	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 87	391.30	COMPUTER HARDWARE	5	SQ	-	0
COMPANY 87	391.30	SYSTEM DEVELOPMENT	10	SQ	-	0
COMPANY 87	391.40	SOFTWARE	10	L4	-	0
COMPANY 87	392.10	PASSENGER CARS AND VANS	7	L4	-	10
COMPANY 87	392.20	LIGHT TRUCKS	10	S2.5	-	10
COMPANY 87	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 87	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 87	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 88	310.00	LAND RIGHTS	100	R4	Y	0
COMPANY 88	311.00	STRUCTURES AND IMPROVEMENTS	100	R2.5	Y	(4) - (5)
COMPANY 88	312.00	BOILER PLANT EQUIPMENT	60	R1	Y	(4) - (5)
COMPANY 88	312.30	BOILER PLANT EQUIPMENT - SCR CATALYST	10	S1	Y	0
COMPANY 88	314.00	TURBOGENERATOR UNITS	60	S0	Y	(4) - (5)
COMPANY 88	315.00	ACCESSORY ELECTRIC EQUIPMENT	70	R1	Y	(4) - (5)
COMPANY 88	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	S0	Y	(4) - (5)
COMPANY 88	320.00	LAND RIGHTS AND RIGHTS OF WAY	100	R4	Y	0
COMPANY 88	321.00	STRUCTURES AND IMPROVEMENTS	75	S1	Y	(1) - (2)
COMPANY 88	322.00	REACTOR PLANT EQUIPMENT	52	R2	Y	(1) - (2)
COMPANY 88	323.00	TURBOGENERATOR UNITS	40	S0	Y	(1) - (2)
COMPANY 88	324.00	ACCESSORY ELECTRIC EQUIPMENT	50	R2.5	Y	(1) - (2)
COMPANY 88	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R1.5	Y	(1) - (2)
COMPANY 88	330.00	LAND RIGHTS AND RIGHTS OF WAY	110	R4	Y	0
COMPANY 88	331.00	STRUCTURES AND IMPROVEMENTS	110	R2	Y	(6) - (33)
COMPANY 88	332.00	RESERVOIRS, DAMS AND WATERWAYS	120	R3	Y	(6) - (33)
COMPANY 88	333.00	WATER WHEELS, TURBINES AND GENERATORS	75	R1.5	Y	(6) - (33)
COMPANY 88	334.00	ACCESSORY ELECTRIC EQUIPMENT	55	R1	Y	(6) - (33)
COMPANY 88	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	55	S0	Y	(6) - (33)
COMPANY 88	336.00	ROADS, RAILROADS AND BRIDGES	75	R3	Y	(6) - (16)
COMPANY 88	340.00	LAND RIGHTS AND RIGHTS OF WAY	60	R4	Y	0
COMPANY 88	341.00	STRUCTURES AND IMPROVEMENTS	50	S1	Y	(2) - (21)
COMPANY 88	341.01	STRUCTURES AND IMPROVEMENTS - SOLAR	30	S2.5	Y	(9) - (15)
COMPANY 88	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	45	R2	Y	(2) - (21)
COMPANY 88	343.00	PRIME MOVERS	30	R0.5	Y	(2) - (21)
COMPANY 88	343.10	PRIME MOVERS - ROTABLE PARTS	6	L0.5	Y	40
COMPANY 88	344.00	GENERATORS	50	R2	Y	(2) - (21)
COMPANY 88	344.01	GENERATORS - SOLAR	25	S2.5	Y	(9) - (15)
COMPANY 88	345.00	ACCESSORY ELECTRIC EQUIPMENT	50	R1.5	Y	(2) - (21)
COMPANY 88	345.01	ACCESSORY ELECTRIC EQUIPMENT - SOLAR	25	S2.5	Y	(9) - (15)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 88	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	30	S1	Y	(2) - (21)
COMPANY 88	346.01	MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR	30	S2.5	Y	(12) - (15)
COMPANY 88	350.00	RIGHTS OF WAY	75	R3	-	0
COMPANY 88	352.00	STRUCTURES AND IMPROVEMENTS	60	R3	-	(10)
COMPANY 88	353.00	STATION EQUIPMENT	55	R1.5	-	(15)
COMPANY 88	354.00	TOWERS AND FIXTURES	75	R4	-	(20)
COMPANY 88	355.00	POLES AND FIXTURES	49	R1.5	-	(40)
COMPANY 88	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	(40)
COMPANY 88	357.00	UNDERGROUND CONDUIT	60	R4	-	0
COMPANY 88	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	S2.5	-	0
COMPANY 88	359.00	ROADS AND TRAILS	75	R3	-	0
COMPANY 88	360.00	LAND RIGHTS AND RIGHTS OF WAY	65	R3	-	0
COMPANY 88	361.00	STRUCTURES AND IMPROVEMENTS	60	R2	-	(15)
COMPANY 88	362.00	STATION EQUIPMENT	48	R1	-	(15)
COMPANY 88	364.00	POLES, TOWERS AND FIXTURES	45	R2.5	-	(100)
COMPANY 88	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	R1	-	(30)
COMPANY 88	366.00	UNDERGROUND CONDUIT	46	S2.5	-	(15)
COMPANY 88	367.00	UNDERGROUND CONDUCTORS AND DEVICES	42	S2	-	(5)
COMPANY 88	368.00	LINE TRANSFORMERS	40	R2	-	(5)
COMPANY 88	369.00	SERVICES	55	R3	-	(20)
COMPANY 88	370.00	METERS	28	R4	-	(5)
COMPANY 88	370.00	METERING EQUIPMENT	28	R4	-	(10)
COMPANY 88	370.10	METERS - UTILITY OF FUTURE	15	S2.5	-	0
COMPANY 88	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	26	S0.5	-	(10)
COMPANY 88	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	25	R1	-	(10)
COMPANY 88	389.00	RIGHTS OF WAY	60	R3	-	0
COMPANY 88	390.00	STRUCTURES AND IMPROVEMENTS	45	R1.5	-	(5)
COMPANY 88	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 88	391.30	OFFICE FURNITURE AND EQUIPMENT - ELECTRONIC DATA PROCESSING	8	SQ	-	0
COMPANY 88	392.00	TRANSPORTATION EQUIPMENT	11	L2	-	15
COMPANY 88	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 88	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 88	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 88	396.00	POWER OPERATED EQUIPMENT	12	S6	-	0
COMPANY 88	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 88	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 89	311.00	STRUCTURES AND IMPROVEMENTS	100	S0.5	Y	(15) - (31)
COMPANY 89	312.00	BOILER PLANT EQUIPMENT	63	R1.5	Y	(15) - (31)
COMPANY 89	312.40	BOILER PLANT EQUIPMENT - FUEL EQUIPMENT	36	R1.5	-	10
COMPANY 89	314.00	TURBOGENERATOR UNITS	70	R2	Y	(15) - (31)
COMPANY 89	315.00	ACCESSORY ELECTRIC EQUIPMENT	60	S1	Y	(15) - (31)
COMPANY 89	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	R1.5	Y	(15) - (31)
COMPANY 89	321.00	STRUCTURES AND IMPROVEMENTS	100	R2	Y	(10)
COMPANY 89	322.00	REACTOR PLANT EQUIPMENT	50	R2.5	Y	(20)
COMPANY 89	323.00	TURBOGENERATOR UNITS	55	R2	Y	(5)
COMPANY 89	324.00	ACCESSORY ELECTRIC EQUIPMENT	50	S0.5	Y	(5)
COMPANY 89	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	40	R1.5	Y	(5)
COMPANY 89	341.00	STRUCTURES AND IMPROVEMENTS	65	S1.5	Y	(5)
COMPANY 89	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	S1.5	Y	(10)
COMPANY 89	343.00	PRIME MOVERS	50	L3	Y	(5)
COMPANY 89	343.02	PRIME MOVERS - WIND	50	R3	Y	(5)
COMPANY 89	344.00	GENERATORS	65	R3	Y	(5)
COMPANY 89	345.00	ACCESSORY ELECTRIC EQUIPMENT	60	R3	Y	(5)
COMPANY 89	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	50	S2	Y	0
COMPANY 89	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	(15)
COMPANY 89	353.00	STATION EQUIPMENT	43	R1.5	-	(5)
COMPANY 89	354.00	TOWERS AND FIXTURES	75	R2	-	(25)
COMPANY 89	355.00	POLES AND FIXTURES	55	R2	-	(50)
COMPANY 89	355.00	POLES AND FIXTURES - MINT LINE	50	SQ	-	0
COMPANY 89	356.00	OVERHEAD CONDUCTORS AND DEVICES	55	R1.5	-	(20)
COMPANY 89	356.00	OVERHEAD CONDUCTORS AND DEVICES - MINT LINE	50	SQ	-	0
COMPANY 89	357.00	UNDERGROUND CONDUIT	60	R4	-	0
COMPANY 89	358.00	UNDERGROUND CONDUCTORS AND DEVICES	40	R3	-	(5)
COMPANY 89	361.10	STRUCTURES AND IMPROVEMENTS - SERVICE CENTERS	45	S1.5	-	(15)
COMPANY 89	361.20	STRUCTURES AND IMPROVEMENTS - OTHER STRUCTURES	50	R2	-	(15)
COMPANY 89	362.00	STATION EQUIPMENT	50	S1	-	(10)
COMPANY 89	364.00	POLES, TOWERS AND FIXTURES	32	L2.5	-	(25)
COMPANY 89	365.00	OVERHEAD CONDUCTORS AND DEVICES	35	R2	-	(20)
COMPANY 89	366.00	UNDERGROUND CONDUIT - MANHOLES	65	R3	-	(30)
COMPANY 89	367.00	UNDERGROUND CONDUCTORS AND DEVICES	33	R2	-	(15)
COMPANY 89	368.00	LINE TRANSFORMERS	35	R2.5	-	(25)
COMPANY 89	369.00	SERVICES	55	S2	-	(25)
COMPANY 89	370.00	METERS - STANDARD	20	L0.5	Y	(5)
COMPANY 89	370.10	METERS - AMI / AMR	15	S3	-	(5)
COMPANY 89	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	21	R1	-	(15)
COMPANY 89	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33	R2	-	(15)
COMPANY 89	390.10	STRUCTURES AND IMPROVEMENTS - ENERGY PLAZA	-	SQ	Y	0
COMPANY 89	390.20	STRUCTURES AND IMPROVEMENTS - OTHER LOCATIONS	42	S0.5	-	(10)
COMPANY 89	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 89	391.20	COMPUTER EQUIPMENT	6	SQ	-	0
COMPANY 89	392.00	TRANSPORTATION EQUIPMENT	12	R2.5	-	15
COMPANY 89	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 89	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 89	395.00	LABORATORY EQUIPMENT	10	SQ	-	0
COMPANY 89	396.00	POWER OPERATED EQUIPMENT	16	L0.5	-	40
COMPANY 89	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 90	311.00	STRUCTURES AND IMPROVEMENTS	80	R2	Y	(25)
COMPANY 90	312.00	BOILER PLANT EQUIPMENT	41	S0	Y	(30)
COMPANY 90	314.00	TURBOGENERATOR UNITS	52	S0	Y	(25)
COMPANY 90	315.00	ACCESSORY ELECTRIC EQUIPMENT	65	R2	Y	(20)
COMPANY 90	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	41	R0.5	Y	(5)
COMPANY 90	321.00	STRUCTURES AND IMPROVEMENTS	80	R2.5	Y	(3)
COMPANY 90	322.00	REACTOR PLANT EQUIPMENT	60	R2.5	Y	(5)
COMPANY 90	323.00	TURBOGENERATOR UNITS	45	S1	Y	(5)
COMPANY 90	324.00	ACCESSORY ELECTRIC EQUIPMENT	55	R3	Y	(1)
COMPANY 90	325.00	MISCELLANEOUS POWER PLANT EQUIPMENT	30	R2.5	Y	(3)
COMPANY 90	331.00	STRUCTURES AND IMPROVEMENTS	110	R2	Y	(20)
COMPANY 90	332.00	RESERVOIRS, DAMS AND WATERWAYS	125	R2.5	Y	(30)
COMPANY 90	333.00	WATER WHEELS, TURBINES AND GENERATORS	90	S0	Y	(25)
COMPANY 90	334.00	ACCESSORY ELECTRIC EQUIPMENT	50	O1	Y	(20)
COMPANY 90	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	65	R1.5	Y	(5)
COMPANY 90	336.00	ROADS, RAILROADS AND BRIDGES	75	R4	Y	0
COMPANY 90	341.00	STRUCTURES AND IMPROVEMENTS	55	R2.5	Y	(10)
COMPANY 90	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	55	R2	Y	(20)
COMPANY 90	343.00	PRIME MOVERS	35	R2	Y	(15)
COMPANY 90	344.00	GENERATORS	65	S1	Y	(25)
COMPANY 90	345.00	ACCESSORY ELECTRIC EQUIPMENT	40	S2	Y	(20)
COMPANY 90	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	42	R1	Y	0
COMPANY 90	352.00	STRUCTURES AND IMPROVEMENTS	70	R2	Y	(10)
COMPANY 90	353.00	STATION EQUIPMENT	60	S0.5	Y	(20)
COMPANY 90	353.10	STATION EQUIPMENT - STEP-UP TRANSFORMERS	55	S3	Y	(20)
COMPANY 90	353.20	STATION EQUIPMENT - CIPv5 and NND	60	S0.5	Y	(20)
COMPANY 90	353.99	STATION EQUIPMENT - LEASEHOLD	20	SQ	-	0
COMPANY 90	354.00	TOWERS AND FIXTURES	80	R3	-	(40)
COMPANY 90	355.00	POLES AND FIXTURES	53	S1	-	(75)
COMPANY 90	355.99	POLES AND FIXTURES - LEASEHOLD	20	SQ	-	0
COMPANY 90	356.00	OVERHEAD CONDUCTORS AND DEVICES	57	R2.5	-	(60)
COMPANY 90	356.99	OVERHEAD CONDUCTORS AND DEVICES - LEASEHOLD	20	SQ	-	0
COMPANY 90	357.00	UNDERGROUND CONDUIT	60	R3	-	(5)
COMPANY 90	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(5)
COMPANY 90	359.00	ROADS AND TRAILS	70	R4	-	0
COMPANY 90	361.00	STRUCTURES AND IMPROVEMENTS	70	R2	-	(10)
COMPANY 90	361.00	STRUCTURES AND IMPROVEMENTS - LEASEHOLD	20	SQ	-	0
COMPANY 90	362.00	STATION EQUIPMENT	60	S0.5	-	(10)
COMPANY 90	362.99	STATION EQUIPMENT - LEASEHOLD	20	SQ	-	0
COMPANY 90	364.00	POLES, TOWERS AND FIXTURES	44	R1.5	-	(50)
COMPANY 90	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1.5	-	(10)
COMPANY 90	366.00	UNDERGROUND CONDUIT	65	R2.5	-	(5)
COMPANY 90	367.00	UNDERGROUND CONDUCTORS AND DEVICES	50	S0.5	-	(5)
COMPANY 90	368.00	LINE TRANSFORMERS	44	R2.5	-	(5)
COMPANY 90	369.10	SERVICES - OVERHEAD	70	R3	-	(80)
COMPANY 90	369.20	SERVICES - UNDERGROUND	70	S3	-	(25)
COMPANY 90	370.00	METERS	22	L1.5	-	0
COMPANY 90	370.10	METERS - AMI AND DER	12	R0.5	Y	0
COMPANY 90	370.10	METERS - AMR	15	S1	Y	0
COMPANY 90	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	39	S0.5	-	(20)
COMPANY 90	373.30	STREET LIGHTING AND SIGNAL SYSTEMS - LED	30	S1	-	(20)
COMPANY 90	390.00	STRUCTURES AND IMPROVEMENTS	50	S0	-	(20)
COMPANY 90	390.10	STRUCTURES AND IMPROVEMENTS - WAREHOUSE	50	R2.5	-	(20)
COMPANY 90	391.00	OFFICE FURNITURE AND EQUIPMENT	20	SQ	-	0
COMPANY 90	391.30	DATA HANDLING	10	SQ	-	0
COMPANY 90	391.30	ELECTRONIC DATA PROCESSING	5	SQ	-	0
COMPANY 90	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 90	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 90	395.00	LABORATORY EQUIPMENT	20	SQ	-	0
COMPANY 90	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 90	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	0
COMPANY 91	360.00	LAND RIGHTS	55	R3	-	0
COMPANY 91	361.00	STRUCTURES AND IMPROVEMENTS	60	R2	-	(5)
COMPANY 91	362.00	STATION EQUIPMENT	54	R1	-	(25)
COMPANY 91	364.00	POLES, TOWERS AND FIXTURES	55	R1.5	-	(100)
COMPANY 91	365.00	OVERHEAD CONDUCTORS AND DEVICES	60	R1.5	-	(65)
COMPANY 91	366.00	UNDERGROUND CONDUIT	55	R3	-	(40)
COMPANY 91	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(35)
COMPANY 91	368.00	LINE TRANSFORMERS	45	R2	-	(25)
COMPANY 91	369.10	SERVICES - OVERHEAD	60	R1	-	(40)
COMPANY 91	369.20	SERVICES - UNDERGROUND	55	R4	-	(50)
COMPANY 91	370.00	METERS	20	S3	-	(3)
COMPANY 91	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	30	L0	-	(40)
COMPANY 91	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	45	R0.5	-	(40)
COMPANY 91	390.00	STRUCTURES AND IMPROVEMENTS	40	S3	-	(10)
COMPANY 91	392.20	TRANSPORTATION EQUIPMENT - LIGHT TRUCKS AND VANS	14	S2	-	10
COMPANY 91	392.30	TRANSPORTATION EQUIPMENT - MEDIUM TRUCKS	19	S1	-	10
COMPANY 91	392.50	TRANSPORTATION EQUIPMENT - TRAILERS	33	S0.5	-	10
COMPANY 91	396.10	HEAVY POWER OPERATED EQUIPMENT	15	L1.5	-	15
COMPANY 91	396.20	LIGHT POWER OPERATED EQUIPMENT	10	S2.5	-	10

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 92	311.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	(15)
COMPANY 92	312.00	BOILER PLANT EQUIPMENT	-	SQ	Y	(15)
COMPANY 92	314.00	TURBOGENERATOR UNITS	-	SQ	Y	(15)
COMPANY 92	315.00	ACCESSORY ELECTRIC EQUIPMENT	-	SQ	Y	(15)
COMPANY 92	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	20	SQ	-	0
COMPANY 92	341.00	STRUCTURES AND IMPROVEMENTS	-	SQ	Y	(5)
COMPANY 92	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	-	SQ	Y	(5)
COMPANY 92	343.00	PRIME MOVERS	-	SQ	Y	(5)
COMPANY 92	344.00	GENERATORS	-	SQ	Y	(5)
COMPANY 92	345.00	ACCESSORY ELECTRIC EQUIPMENT	-	SQ	Y	(5)
COMPANY 92	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	20	SQ	-	0
COMPANY 92	350.00	LAND AND LAND RIGHTS - RIGHTS OF WAY	60	R5	-	0
COMPANY 92	352.00	STRUCTURES AND IMPROVEMENTS	50	R4	-	(5)
COMPANY 92	353.00	STATION EQUIPMENT	55	R3	-	(35)
COMPANY 92	354.00	TOWERS AND FIXTURES	50	R2	-	(30)
COMPANY 92	355.00	POLES AND FIXTURES	50	R3	-	(80)
COMPANY 92	356.00	OVERHEAD CONDUCTORS AND DEVICES	50	R1.5	-	(60)
COMPANY 92	357.00	UNDERGROUND CONDUIT	60	R3	-	0
COMPANY 92	358.00	UNDERGROUND CONDUCTORS AND DEVICES	50	R3	-	0
COMPANY 92	360.00	LAND AND LAND RIGHTS - RIGHTS OF WAY	50	R5	-	0
COMPANY 92	361.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	(10)
COMPANY 92	362.00	STATION EQUIPMENT	50	R3	-	(40)
COMPANY 92	363.00	STORAGE BATTERY EQUIPMENT	10	R2	-	0
COMPANY 92	364.00	POLES, TOWERS AND FIXTURES	45	R1	-	(100)
COMPANY 92	365.00	OVERHEAD CONDUCTORS AND DEVICES	45	R2.5	-	(100)
COMPANY 92	366.00	UNDERGROUND CONDUIT	48	R1	-	(20)
COMPANY 92	367.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R3	-	(100)
COMPANY 92	368.00	LINE TRANSFORMERS	35	L1	-	(40)
COMPANY 92	369.10	SERVICES - OVERHEAD	55	R3	-	(130)
COMPANY 92	369.20	SERVICES - UNDERGROUND	60	R1.5	-	(80)
COMPANY 92	370.00	METERS	20	R1.5	-	(15)
COMPANY 92	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	35	R2	-	(30)
COMPANY 92	389.00	LAND AND LAND RIGHTS - RIGHTS OF WAY	50	R5	-	0
COMPANY 92	390.00	STRUCTURES AND IMPROVEMENTS	50	R3	-	(5)
COMPANY 92	391.00	OFFICE FURNITURE AND EQUIPMENT	15	SQ	-	0
COMPANY 92	391.30	INFORMATION SYSTEMS	5	SQ	-	0
COMPANY 92	391.30	DATA HANDLING EQUIPMENT	10	SQ	-	0
COMPANY 92	392.10	CARS AND LIGHT TRUCKS	10	L3	-	10
COMPANY 92	392.40	HEAVY TRUCKS	17	L4	-	20
COMPANY 92	393.00	STORES EQUIPMENT	25	SQ	-	0
COMPANY 92	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	25	SQ	-	0
COMPANY 92	395.00	LABORATORY EQUIPMENT - METERS	15	SQ	-	0
COMPANY 92	395.00	LABORATORY EQUIPMENT - AIR MONITORING EQUIPMENT	15	SQ	-	0
COMPANY 92	396.00	POWER OPERATED EQUIPMENT	18	SQ	-	0
COMPANY 92	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	0
COMPANY 92	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 93	303.00	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE	5	SQ	-	-
COMPANY 93	350.00	LAND AND LAND RIGHTS - RIGHTS	80	S4	-	-
COMPANY 93	352.00	STRUCTURES AND IMPROVEMENTS	65	R3	-	-
COMPANY 93	353.00	STATION EQUIPMENT	46	R1.5	-	-
COMPANY 93	354.00	TOWERS AND FIXTURES	75	R3	-	-
COMPANY 93	354.10	TOWERS AND FIXTURES - CLEARING AND RIGHTS OF WAY	80	R4	-	-
COMPANY 93	355.00	POLES AND FIXTURES	53	R0.5	-	-
COMPANY 93	355.10	POLES AND FIXTURES - CLEARING AND RIGHTS OF WAY	80	R4	-	-
COMPANY 93	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	-
COMPANY 93	357.00	UNDERGROUND CONDUIT	55	S4	-	-
COMPANY 93	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	S3	-	-
COMPANY 93	359.00	ROADS AND TRAILS	80	R4	-	-
COMPANY 93	360.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	-
COMPANY 93	361.00	STRUCTURES AND IMPROVEMENTS	70	R2.5	-	-
COMPANY 93	362.00	STATION EQUIPMENT	52	R2	-	-
COMPANY 93	364.10	POLES, TOWERS AND FIXTURES - CLEARING POLES	70	R3	-	-
COMPANY 93	364.10	POLES, TOWERS AND FIXTURES - POLES	50	R0.5	-	-
COMPANY 93	364.20	POLES, TOWERS AND FIXTURES - CLEARING TOWERS	65	S3	-	-
COMPANY 93	364.20	POLES, TOWERS AND FIXTURES - TOWERS	65	R3	-	-
COMPANY 93	365.00	OVERHEAD CONDUCTORS AND DEVICES	50	R0.5	-	-
COMPANY 93	366.00	UNDERGROUND CONDUIT	65	R3	-	-
COMPANY 93	367.00	UNDERGROUND CONDUCTORS AND DEVICES	51	R2.5	-	-
COMPANY 93	368.10	LINE TRANSFORMERS - OVERHEAD	34	SQ	-	-
COMPANY 93	368.20	LINE TRANSFORMERS - SUBMERSIBLE OR PAD MOUNT	48	SQ	-	-
COMPANY 93	368.99	LINE TRANSFORMERS - NON-NETWORK HOUSING	35	SQ	-	-
COMPANY 93	369.00	SERVICES	50	R1.5	-	-
COMPANY 93	370.00	METERS	28	SQ	-	-
COMPANY 93	370.10	METERS - AMR	15	SQ	-	-
COMPANY 93	370.10	METERS - SMART METERS	15	SQ	-	-
COMPANY 93	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	35	S3	-	-
COMPANY 93	371.10	INSTALLATIONS ON CUSTOMERS' PREMISES - AREA LIGHTING FIXTURES	23	L0.5	-	-
COMPANY 93	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	33	L1.5	-	-
COMPANY 93	389.00	LAND AND LAND RIGHTS - RIGHTS	75	R4	-	-
COMPANY 93	390.10	STRUCTURES AND IMPROVEMENTS - MAJOR	52	S0.5	Y	-
COMPANY 93	390.20	STRUCTURES AND IMPROVEMENTS - MINOR	45	R3	-	-
COMPANY 93	390.30	LEASEHOLDS	10	SQ	-	-
COMPANY 93	390.99	STRUCTURES AND IMPROVEMENTS - AIR CONDITIONING	30	S1	-	-

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 93	391.10	OFFICE FURNITURE	20	SQ	-	-
COMPANY 93	391.20	OFFICE EQUIPMENT	15	SQ	-	-
COMPANY 93	391.30	COMPUTERS	5	SQ	-	-
COMPANY 93	391.30	RF MESH AMR COMPUTER EQUIPMENT	5	SQ	-	-
COMPANY 93	392.10	AUTOMOBILES	9	S3	-	-
COMPANY 93	392.20	TRACTORS	15	L4	-	-
COMPANY 93	392.20	LIGHT DUTY TRUCKS	9	R1	-	-
COMPANY 93	392.40	LARGE TANKERS	15	L4	-	-
COMPANY 93	392.40	HEAVY DUTY TRUCKS	13	S3	-	-
COMPANY 93	392.50	TRAILERS	23	L2	-	-
COMPANY 93	392.99	LARGE CRANE TRUCKS	13	S3	-	-
COMPANY 93	393.00	STORES EQUIPMENT	25	SQ	-	-
COMPANY 93	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	-
COMPANY 93	395.00	LABORATORY EQUIPMENT	20	SQ	-	-
COMPANY 93	396.00	POWER OPERATED EQUIPMENT	16	R1	-	-
COMPANY 93	397.00	COMMUNICATION EQUIPMENT	15	SQ	-	-
COMPANY 93	398.00	MISCELLANEOUS EQUIPMENT	20	SQ	-	-
COMPANY 94	362.00	STATION EQUIPMENT	15	S3	-	0
COMPANY 94	364.00	POLES, TOWERS AND FIXTURES	29	L1.5	-	(60)
COMPANY 94	365.00	OVERHEAD CONDUCTORS AND DEVICES	31	R1	-	(30)
COMPANY 94	366.00	UNDERGROUND CONDUIT	50	S2	-	0
COMPANY 94	367.00	UNDERGROUND CONDUCTORS AND DEVICES	30	R2	-	(15)
COMPANY 94	368.00	LINE TRANSFORMERS	39	R1	-	0
COMPANY 94	369.00	SERVICES	28	R0.5	-	(95)
COMPANY 94	370.00	METERS	24	R2	-	0
COMPANY 94	370.10	METERS - AMR AND ELECTRONIC	15	S3	-	0
COMPANY 94	371.00	INSTALLATIONS ON CUSTOMERS' PREMISES	21	R1	-	(20)
COMPANY 94	373.00	STREET LIGHTING AND SIGNAL SYSTEMS	21	R1	-	(35)
COMPANY 94	390.00	STRUCTURES AND IMPROVEMENTS	45	SQ	-	0
COMPANY 94	390.10	STRUCTURES AND IMPROVEMENTS - LARGE	75	R2.5	-	0
COMPANY 94	391.10	OFFICE FURNITURE	25	SQ	-	0
COMPANY 94	391.20	OFFICE EQUIPMENT	5	SQ	-	0
COMPANY 94	391.40	COMPUTERS AND SOFTWARE	5	SQ	-	0
COMPANY 94	391.40	SOFTWARE	10	SQ	-	0
COMPANY 94	392.10	PASSENGER CARS AND VANS	5	S3	-	18
COMPANY 94	392.20	LIGHT TRUCKS	7	R3	-	18
COMPANY 94	392.40	HEAVY TRUCKS	10	L2	-	18
COMPANY 94	393.00	STORES EQUIPMENT	20	SQ	-	0
COMPANY 94	394.00	TOOLS, SHOP AND GARAGE EQUIPMENT	20	SQ	-	0
COMPANY 94	395.00	LABORATORY EQUIPMENT	15	SQ	-	0
COMPANY 94	396.00	POWER OPERATED EQUIPMENT	10	S3	-	0
COMPANY 94	397.00	COMMUNICATION EQUIPMENT	10	SQ	-	0
COMPANY 94	398.00	MISCELLANEOUS EQUIPMENT	15	SQ	-	0
COMPANY 95	352.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(5)
COMPANY 95	353.00	STATION EQUIPMENT	54	R1	-	(20)
COMPANY 95	354.00	TOWERS AND FIXTURES	75	R3	-	(20)
COMPANY 95	355.00	POLES AND FIXTURES	60	R2	-	(30)
COMPANY 95	356.00	OVERHEAD CONDUCTORS AND DEVICES	59	R1	-	(50)
COMPANY 95	356.10	OVERHEAD CONDUCTORS AND DEVICES - CLEARING	75	R3	-	0
COMPANY 95	358.00	UNDERGROUND CONDUCTORS AND DEVICES	45	R2	-	(10)
COMPANY 95	359.00	ROADS AND TRAILS	70	R3	-	0
COMPANY 96	350.00	LAND AND LAND RIGHTS - EASEMENTS	80	R4	-	0
COMPANY 96	352.00	STRUCTURES AND IMPROVEMENTS	65	R2.5	-	(35)
COMPANY 96	353.00	STATION EQUIPMENT	54	S0.5	-	(25)
COMPANY 96	354.00	TOWERS AND FIXTURES	75	R4	-	(60)
COMPANY 96	355.00	POLES AND FIXTURES	75	R3	-	(60)
COMPANY 96	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R2.5	-	(50)
COMPANY 96	357.00	UNDERGROUND CONDUIT	75	R4	-	(10)
COMPANY 96	358.00	UNDERGROUND CONDUCTORS AND DEVICES	55	R2.5	-	(30)
COMPANY 96	397.00	COMMUNICATION EQUIPMENT	18	S2	-	(15)
COMPANY 97	310.00	LAND RIGHTS	-	SQ	-	0
COMPANY 97	311.00	STRUCTURES AND IMPROVEMENTS	110	S0.5	Y	(1) - (16)
COMPANY 97	312.00	BOILER PLANT EQUIPMENT	65	L0.5	Y	(2) - (15)
COMPANY 97	314.00	TURBOGENERATOR UNITS	50	S0	Y	(2) - (14)
COMPANY 97	315.00	ACCESSORY ELECTRIC EQUIPMENT	80	R2.5	Y	(2) - (15)
COMPANY 97	316.00	MISCELLANEOUS POWER PLANT EQUIPMENT	45	L0	Y	(1) - (12)
COMPANY 97	330.00	LAND AND LAND RIGHTS - RIGHTS	-	SQ	-	0
COMPANY 97	331.00	STRUCTURES AND IMPROVEMENTS	125	R1	Y	0 - (5)
COMPANY 97	332.00	RESERVOIRS, DAMS AND WATERWAYS	125	R1.5	Y	0 - (7)
COMPANY 97	333.00	WATER WHEELS, TURBINES AND GENERATORS	95	S0	Y	0 - (12)
COMPANY 97	334.00	ACCESSORY ELECTRIC EQUIPMENT	70	L0	Y	0 - (6)
COMPANY 97	335.00	MISCELLANEOUS POWER PLANT EQUIPMENT	75	R0.5	Y	0 - (5)
COMPANY 97	336.00	ROADS, RAILROADS AND BRIDGES	100	S0.5	Y	0 - (12)
COMPANY 97	341.00	STRUCTURES AND IMPROVEMENTS	70	S2.5	Y	(2) - (4)
COMPANY 97	341.02	STRUCTURES AND IMPROVEMENTS - WIND	65	R2	Y	(1)
COMPANY 97	342.00	FUEL HOLDERS, PRODUCERS AND ACCESSORIES	50	R2	Y	(2) - (3)
COMPANY 97	343.00	PRIME MOVERS - SIMPLE CYCLE	40	S0	Y	(4)
COMPANY 97	343.02	PRIME MOVERS - WIND	55	R2.5	Y	(1)
COMPANY 97	343.10	PRIME MOVERS - COMBINED CYCLE	40	L0	Y	(5) - (6)
COMPANY 97	344.00	GENERATORS	50	R2.5	Y	(3) - (5)
COMPANY 97	344.01	GENERATORS - SOLAR	-	SQ	Y	0
COMPANY 97	344.01	GENERATORS - SOLAR	50	R2.5	Y	0
COMPANY 97	344.02	GENERATORS - WIND	40	S0	Y	(1) - (3)

COMPANY	ACCOUNT	ACCOUNT DESCRIPTION	LIFE	SURVIVOR CURVE	LIFE SPAN	WEIGHTED NET SALVAGE
COMPANY 97	344.03	GENERATORS - MOBILE	50	R2.5	-	0
COMPANY 97	345.00	ACCESSORY ELECTRIC EQUIPMENT	70	R3	Y	(2) - (3)
COMPANY 97	345.02	ACCESSORY ELECTRIC EQUIPMENT - WIND	60	S0.5	Y	(1) - (2)
COMPANY 97	346.00	MISCELLANEOUS POWER PLANT EQUIPMENT	60	R3	Y	(1) - (2)
COMPANY 97	346.02	MISCELLANEOUS POWER PLANT EQUIPMENT - WIND	60	R3	Y	0
COMPANY 97	350.00	LAND RIGHTS	80	R4	-	0
COMPANY 97	352.00	STRUCTURES AND IMPROVEMENTS	70	R3	-	(10)
COMPANY 97	353.00	STATION EQUIPMENT	58	S0	-	(10)
COMPANY 97	354.00	TOWERS AND FIXTURES	70	R4	-	(10)
COMPANY 97	355.00	POLES AND FIXTURES	60	R2	-	(50)
COMPANY 97	356.00	OVERHEAD CONDUCTORS AND DEVICES	65	R3	-	(35)
COMPANY 97	357.00	UNDERGROUND CONDUIT	60	S2.5	-	0
COMPANY 97	358.00	UNDERGROUND CONDUCTORS AND DEVICES	60	S2.5	-	(5)
COMPANY 97	359.00	ROADS AND TRAILS	70	R5	-	0

COMPANY

NEVADA POWER COMPANY
 KANSAS CITY POWER AND LIGHT COMPANY - KANSAS JURISDICTION
 PACIFICORP - WASHINGTON
 MAUI ELECTRIC COMPANY
 PPL ELECTRIC UTILITIES CORPORATION
 JACKSON ENERGY COOPERATIVE CORPORATION
 MID-ATLANTIC INTERSTATE TRANSMISSION, LLC (FIRST ENERGY)
 PUGET SOUND ENERGY
 ROCHESTER GAS AND ELECTRIC CORPORATION
 PACIFICORP - OREGON
 KANSAS CITY POWER AND LIGHT COMPANY - MISSOURI JURISDICTION
 MONOGAHELA POWER COMPANY (FIRST ENERGY)
 BLACK HILLS POWER COMPANY
 DUKE ENERGY OHIO
 PACIFIC GAS AND ELECTRIC COMPANY
 SIERRA PACIFIC POWER COMPANY
 PUBLIC SERVICE ELECTRIC AND GAS COMPANY
 DAYTON POWER AND LIGHT COMPANY
 MAINE PUBLIC SERVICE COMPANY
 BLACK HILLS UTILITY HOLDINGS
 DUKE ENERGY PROGRESS
 OMAHA PUBLIC POWER DISTRICT
 DOMINION ENERGY SOUTH CAROLINA, INC. (FORMERLY SC ELECTRIC & GAS)
 PUBLIC SERVICE COMPANY OF OKLAHOMA
 COMMONWEALTH EDISON COMPANY
 BONNEVILLE POWER ADMINISTRATION
 AMEREN ILLINOIS COMPANY
 MARITIME ELECTRIC COMPANY
 INDIANAPOLIS POWER AND LIGHT
 PORTLAND GENERAL ELECTRIC
 ROCKLAND ELECTRIC COMPANY
 LIBERTY UTILITIES
 CENTRAL HUDSON GAS AND ELECTRIC CORPORATION
 EAST KENTUCKY POWER COOPERATIVE
 ATLANTIC CITY ELECTRIC COMPANY
 POTOMAC ELECTRIC POWER COMPANY (TRANSMISSION)
 CONNECTICUT LIGHT AND POWER
 MADISON GAS AND ELECTRIC
 CITIZENS ENERGY GROUP
 DUQUESNE LIGHT COMPANY
 PACIFICORP - CALIFORNIA
 PENNSYLVANIA POWER COMPANY (FIRST ENERGY)
 NEW YORK STATE ELECTRIC AND GAS CORPORATION
 CLEVELAND ELECTRIC ILLUMINATING COMPANY (FIRST ENERGY)
 IDAHO POWER COMPANY
 CHUGACH ELECTRIC ASSOCIATION, INC.

COMPANY

NORTHERN INDIANA PUBLIC SERVICE COMPANY
PACIFICORP - UTAH
UGI UTILITIES, INC.
KENTUCKY UTILITIES COMPANY
DUKE ENERGY KENTUCKY
AVISTA CORPORATION
BANGOR HYDRO ELECTRIC COMPANY
CHEYENNE LIGHT, FUEL AND POWER COMPANY
BLACK HILLS COLORADO ELECTRIC UTILITY COMPANY, LP
NARRAGANSETT GAS AND ELECTRIC COMPANY
PACIFICORP - IDAHO
DUKE ENERGY INDIANA
TOLEDO EDISON COMPANY (FIRST ENERGY)
BALTIMORE GAS AND ELECTRIC COMPANY
FITCHBURG GAS AND ELECTRIC COMPANY
METROPOLITAN EDISON COMPANY (FIRST ENERGY)
ALLIANT ENERGY - MINNESOTA
COMMONWEALTH EDISON OF INDIANA
PACIFICORP
NSTAR ELECTRIC COMPANY
ALLIANT ENERGY - WISCONSIN POWER AND LIGHT
DOMINION VIRGINIA POWER
BLACK HILLS SERVICE COMPANY
FLORIDA POWER AND LIGHT COMPANY
MIDAMERICAN ENERGY COMPANY
NOVA SCOTIA POWER, INC.
CONSOLIDATED EDISON COMPANY OF NEW YORK
CENTRAL MAINE POWER COMPANY
TENNESSEE VALLEY AUTHORITY
ORANGE AND ROCKLAND UTILITIES, INC.
EL PASO ELECTRIC COMPANY
PACIFICORP - WYOMING
DELMARVA POWER AND LIGHT COMPANY
WISCONSIN PUBLIC SERVICE CORPORATION
GREEN MOUNTAIN POWER (FORMERLY CENTRAL VERMONT PUBLIC SERVICE CORPORATION)
WEST PENN POWER COMPANY (FIRST ENERGY)
ALLIANT ENERGY - INTERSTATE POWER AND LIGHT (IOWA)
DUKE ENERGY CAROLINAS
PACIFICORP - AZ, CO, MT, ETC.
WESTERN MASSACHUSETTS ELECTRIC COMPANY
OKLAHOMA GAS AND ELECTRIC COMPANY
HAWAIIAN ELECTRIC COMPANY, INC.
PENNSYLVANIA ELECTRIC COMPANY (FIRST ENERGY)
AMEREN MISSOURI
KCP&L - GREATER MISSOURI OPERATIONS - ECorp, MPS AND SJLP JURISDICTIONS
EXELON GENERATION COMPANY

COMPANY

JERSEY CENTRAL POWER AND LIGHT COMPANY (FIRST ENERGY)

PECO ENERGY COMPANY

LOUISVILLE GAS AND ELECTRIC COMPANY

POTOMAC ELECTRIC POWER COMPANY (DISTRIBUTION & GENERAL PLANT)

OHIO EDISON COMPANY (FIRST ENERGY)

POTOMAC EDISON COMPANY (FIRST ENERGY)

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-29:

Please identify and provide a copy of the Company's accounting policies and procedures for plant retirements and cost of removal.

RESPONSE:

Please see CEP 7-29 Attachment 1 for El Paso Electric Company's internal procedures for accounting for plant retirements and cost of removal.

Preparer: Barbara Torres

Title: Principal Plant Accountant

Sponsor: Larry J. Hancock

Title: Manager – Plant Accounting



Property, Plant, and Equipment

Accounting for Retirements:

DISTRIBUTION: Retirements are processed within the Asset Resource Management (“ARM”) distribution work management system and are electronically downloaded and forwarded to Plant Accounting by the Financial Systems Department. The retirements include the FERC account, Retirement Unit, School District Location and quantity of assets being retired. Plant Accounting applies the FIFO method for retiring these assets monthly.

TRANSMISSION: Retirements are processed as necessary and are reported by the various Transmission Project Managers directly to Plant Accounting. (The ARM work management system is currently being upgraded to include Transmission and Substation functionality as well. When this upgrade is complete, retirements will be electronically processed similar to Distribution).

STEAM AND OTHER PRODUCTION: When possible, actual retirement units are identified in the Company’s Continuing Property Records (“CPR”) and appropriately retired. All other reported retirements are processed based on the Handy Whitman Method. (All capital improvement workorders are reviewed by Plant Accounting, with the assistance of the Generation Department Project Managers, to identify assets that are “replaced”. Once identified, the appropriate Handy Whitman factor is applied (based on vintage, FERC asset account and geographic region), resulting in the calculated original cost of the asset(s). The original cost of the asset is retired from plant in service, appropriately.

NUCLEAR PRODUCTION: Retirements are reported monthly by the Operating Agent, Pinnacle-West, and recorded accordingly.

GENERAL: Retirements are recorded annually based on the General Plant Amortization method for FERC Account 391, Office Furniture & Equipment (20 years), Account 391.1, Computer Equipment (5 years), Account 393, Stores Equipment (25 years), Account 394, Tools, Shop, & Garage Equipment (25 years), Account 395, Laboratory Equipment (15 years), Account 397, Communication Equipment (15 years), and Account 398, Miscellaneous Equipment (15 years).

General asset accounts (389, Land, and 390, Structures & Improvements) are retired when, and if, sold or otherwise removed from service.

Transportation Equipment assets, FERC 392, are retired on an individual asset basis when the vehicle is removed from service.

INTANGIBLE: Software packages are reviewed by the Information Technology Department annually to determine which, if any, are to be removed from service; these assets are retired accordingly.

Accounting for Cost of Removal:

DISTRIBUTION: The PowerPlant customized cost of removal derivation process reclassifies monthly the capitalized labor devoted to the removal of assets from the construction work in process ("CWIP") account (107) to the retirement work in process ("RWIP") account (108) systematically, based on the actual construction and retirement estimates designed for each workorder. Field crews now charge 100% of their time to CWIP and the portion allocable to RWIP is systematically reclassified monthly.

TRANSMISSION: Cost of removal is directly charged, when incurred. {The ARM work management system is currently being upgraded to include Transmission and Substation functionality as well. When this upgrade is complete, cost of removal will be electronically derived, similar to Distribution (see above).}

STEAM AND OTHER PRODUCTION: Cost of removal is directly charged, when incurred.

NUCLEAR PRODUCTION: Actual cost of removal activity is reported monthly by the Operating Agent, Pinnacle-West, and recorded accordingly.

GENERAL & INTANGIBLE: Not applicable.

Accounting for Salvage:

NON-NUCLEAR: Salvage is directly charged to Accumulated Provision for Depreciation, for all non-nuclear assets, when collected (and/or deemed collectable).

NUCLEAR PRODUCTION: Actual salvage activity is reported monthly by the Operating Agent, Pinnacle-West, and recorded accordingly

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APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-30:

Please identify and provide copies of Company programs and plans that might substantially affect the remaining lives of any plant assets.

RESPONSE:

El Paso Electric's ("EPE") Resource Planning has not analyzed any early retirements prior to end of life. EPE has analyzed the potential for retirement extensions. Please reference EPE's responses to CEP 1-27 and CEP 6-13.

EPE Transmission and Distribution ("T&D") has no plans or programs that might substantially affect the remaining lives of any T&D plant assets.

Preparer: Omar Gallegos
Darcy Welch

Title: Senior Director – Resource Planning
Management
Supervisor – T&D Financial Planning &
Analysis

Sponsor: J Kyle Olson
R. Clay Doyle

Title: Manager – Power Generation Engineering
Vice President – Transmission &
Distribution and System Planning

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-31:

Regarding the placement and experience bands chosen for the analysis of each account, please explain why such bands were chosen and if any other bands were considered for conducting depreciation analysis.

RESPONSE:

The placement and experience bands chosen for each account represent the overall period of time that data was available. For most accounts, the experience band was 1993-2019. For each account, the placement band relates to installation years during the experience band that were exposed for retirement which for some accounts relate to installations as far back as 10 years ago.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-32:

Please provide copies of any internal memos, policies, studies, etc., identifying the appropriate allocation or treatment of costs between cost of removal and the installation of new investment when a retirement occurs and a replacement investment is installed at the same location. Further, provide all support, justification and related documents associated with establishing the allocation levels.

RESPONSE:

Please refer to EPE's response to CEP 7-29.

The Company's practice is for field crews to charge 100% of their labor efforts to Construction Work In Progress ("CWIP"), FERC Account 107; the Power Plant accounting system derives and reclassifies monthly the portion attributable to Retirement Work In Progress ("RWIP"), FERC Account 108, based on the cost estimates in the distribution work management system. The specific cost estimates are electronically interfaced into Power Plant, by workorder upon initiation, and are utilized monthly to distribute CWIP labor to RWIP labor, accordingly. This process allows the field crews to focus on completing the assigned work and not be held responsible for classifying their payroll time between CWIP and RWIP.

Preparer: Barbara Torres

Title: Principal Plant Accountant

Sponsor: Larry J. Hancock

Title: Manager – Plant Accounting

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PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
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EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-33:

Please identify and provide copies of all Board of Director's minutes and internal management meeting minutes in which the subject of the Company's depreciation rates or the probable retirement dates of the Company's production units were discussed during the last three calendar years.

RESPONSE:

While Board Meeting Minutes indicate that the general topic of generation planning was discussed, there are no meeting minutes which specifically address the subject of the Company's depreciation rates or the probable retirement dates of the Company's production units.

Preparer: Julieta E. Cordero

Title: Senior Legal Assistant

Sponsor: Larry J. Hancock

Title: Manager – Plant Accounting

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-34:

Please provide the updated plant balances to which the approved depreciation rates in this case will be applied.

RESPONSE:

Please refer to Schedule D-4 for the Company's plant balances (as of the test year ended December 31, 2020) to which the approved depreciation rates in this case will be applied.

Preparer: Barbara Torres

Title: Principal Plant Accountant

Sponsor: Larry J. Hancock

Title: Manager – Plant Accounting

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-35:

Please state whether the recorded vintage years of retirement have been modified in the historical data used to conduct the depreciation study. If so, please specifically identify such modifications by account, and provide all justification and support for the same.

RESPONSE:

The vintage years of retirement have not been modified in the historical data used to conduct the depreciation study.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-36:

Please state whether any historical retirement data has been adjusted or excluded from net salvage value calculations and analysis, and if so, please provide all details and support.

RESPONSE:

The attached file, CEP 7-36, Attachment 1 – Net Salvage Outliers.xlsx, sets forth retirement and net salvage data which was excluded from the determination of a net salvage percentage. These entries were considered outliers or abnormal entries.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

AccountNumber	TransactionCode	TransactionYear	InstallationYear	RetirementAmount
31100	1	2016		-
31100	7	2017		-
31100	7	2017		-
31100	7	2017		-
31200	1	2016		(1,876,790.52)
31200	1	2016		-
31200	7	2017		-
31200	7	2017		-
31200	7	2017		-
31300	1	2016		(2,250,762.00)
31300	1	2016		-
31400	2	1997		-
31400	1	2016		(3,203,763.00)
31400	7	2016		-
31400	1	2016		-
31400	7	2016		-
31400	7	2017		-
31400	7	2017		-
31500	1	2016		-
31500	7	2017		-
31500	7	2017		-
31600	2	2008		-
31600	7	2013		-
31600	7	2013		-
31600	7	2014		-
31600	1	2015		-
31600	1	2016		-
31600	7	2017		-
31600	7	2017		-
31600	7	2017		-
35300	1	2012		(310.31)
35300	1	2013		(3,297,575.00)
35300	1	2013		-
35300	1	2013		-
35300	1	2014		-
35300	1	2015		-
39000	2	2012		(564,391.13)
39000	7	2015		(4,818,992.00)

AdjustedTY	RemovalCost	SalvageReuse	SalvageFinal
	-	-	(370,272.00)
	-	-	(307,248.64)
	-	-	1,792.00
	-	-	(201,794.00)
	-	-	-
	-	-	(1,387.00)
	-	-	(10,746,637.00)
	-	-	(55,160.33)
	-	-	(855.00)
	-	-	-
	-	-	(2,081,341.00)
	-	-	(62,727.00)
	-	-	-
	-	-	(1,611,064.00)
	-	-	(136.00)
	-	-	88,172.00
	-	-	(6,030,412.00)
	-	-	1,044,883.35
	-	-	(116,555.00)
	-	-	(1,247,721.00)
	-	-	(11,638.78)
	-	-	(28,713.00)
	-	-	(33,721.96)
	-	-	(318.93)
	-	-	(19,928.00)
	(3,857.00)	-	-
	-	-	(23,855.00)
	-	-	(209,652.43)
	-	-	(67,069.00)
	-	-	(2,437.00)
	-	-	(268,235.50)
	-	-	(731,764.50)
	-	-	(118,000.00)
	-	-	(385,666.75)
	-	-	(4,500,000.00)
	-	-	(1,196,574.00)
	-	-	(1,346,692.42)
	-	-	-

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-37:

Please calculate the Company's proposed depreciation rates with the exclusion of interim retirements.

RESPONSE:

The attached file, CEP 7-37, Attachment 1 – ExcludingInterimRetirements.xlsx sets forth the calculation of the Company's proposed depreciation rates with the exclusion of interim retirements (interim survivor curves).

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

		PROBABLE		NET	ORIGINAL COST	BOOK	CALCULATED		COMPOSITE	
		RETIREMENT	SURVIVOR	SALVAGE	AS OF	DEPRECIATION	FUTURE	ANNUAL ACCRUAL	REMAINING	
DEPRECIABLE GROUP		DATE	CURVE	PERCENT	DECEMBER 31, 2019	RESERVE	ACCRUALS	AMOUNT	LIFE	
(1)		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(10)=(7)/(8)	
STEAM PRODUCTION PLANT										
311.00	STRUCTURES AND IMPROVEMENTS									
	RIO GRANDE UNIT 6	12-2021	SQUARE *	0	1,290,816.82	1,281,328	9,489	4,744	0.37	2.0
	RIO GRANDE UNIT 7	12-2022	SQUARE *	0	1,269,983.01	1,269,984	(1)	0	-	-
	RIO GRANDE UNIT 8	12-2033	SQUARE *	0	2,311,211.39	1,828,321	482,891	34,492	1.49	14.0
	RIO GRANDE COMMON	12-2033	SQUARE *	0	4,433,409.00	894,702	3,538,707	252,764	5.70	14.0
	NEWMAN UNIT 1	12-2022	SQUARE *	0	1,269,946.34	1,283,433	(13,486)	0	-	-
	NEWMAN UNIT 2	12-2022	SQUARE *	0	1,035,404.62	748,238	287,167	95,722	9.24	3.0
	NEWMAN UNIT 3	12-2026	SQUARE *	0	1,097,186.69	834,174	263,013	37,572	3.42	7.0
	NEWMAN UNIT 4	12-2026	SQUARE *	0	15,848,533.13	9,933,049	5,915,484	845,067	5.33	7.0
	NEWMAN UNIT 5	12-2061	SQUARE *	0	25,932,328.44	6,104,581	19,827,747	472,089	1.82	42.0
	NEWMAN COMMON	12-2061	SQUARE *	0	18,900,581.86	1,025,528	17,875,054	425,596	2.25	42.0
TOTAL ACCOUNT 311					73,389,401.30	25,203,337	48,186,065	2,168,046	2.95	22.2
312.00	BOILER PLANT EQUIPMENT									
	RIO GRANDE UNIT 6	12-2021	SQUARE *	0	2,973,007.52	3,121,658	(148,650)	0	-	-
	RIO GRANDE UNIT 7	12-2022	SQUARE *	0	4,604,495.06	4,604,496	(1)	0	-	-
	RIO GRANDE UNIT 8	12-2033	SQUARE *	0	15,577,497.58	10,665,565	4,911,932	350,851	2.25	14.0
	RIO GRANDE COMMON	12-2033	SQUARE *	0	939,444.89	267,650	671,795	47,986	5.11	14.0
	NEWMAN UNIT 1	12-2022	SQUARE *	0	8,696,637.51	7,905,587	791,050	263,683	3.03	3.0
	NEWMAN UNIT 2	12-2022	SQUARE *	0	8,916,413.89	5,846,465	3,069,949	1,023,316	11.48	3.0
	NEWMAN UNIT 3	12-2026	SQUARE *	0	6,743,234.49	4,948,440	1,794,795	256,396	3.80	7.0
	NEWMAN UNIT 4	12-2026	SQUARE *	0	3,303,061.75	1,706,224	1,596,838	228,121	6.91	7.0
	NEWMAN UNIT 5	12-2061	SQUARE *	0	112,841,611.74	28,281,943	84,559,668	2,013,324	1.78	42.0
	NEWMAN COMMON	12-2061	SQUARE *	0	6,752,670.40	715,753	6,036,918	143,737	2.13	42.0
TOTAL ACCOUNT 312					171,348,074.83	68,063,781	103,284,294	4,327,414	2.53	23.9
313.00	ENGINES AND ENGINE-DRIVEN GENERATORS									
	NEWMAN UNIT 1	12-2022	SQUARE *	0	327,497.00	327,497	0	0	-	-
	NEWMAN UNIT 4	12-2026	SQUARE *	0	24,780,032.42	12,500,053	12,279,980	1,754,284	7.08	7.0
	NEWMAN UNIT 5	12-2061	SQUARE *	0	48,432,717.43	5,328,814	43,103,903	1,026,283	2.12	42.0
TOTAL ACCOUNT 313					73,540,246.85	18,156,364	55,383,883	2,780,567	3.78	19.9
314.00	TURBOGENERATOR UNITS									
	RIO GRANDE UNIT 6	12-2021	SQUARE *	0	3,559,997.86	3,734,067	(174,069)	0	-	-
	RIO GRANDE UNIT 7	12-2022	SQUARE *	0	4,204,367.30	4,117,514	86,853	28,951	0.69	3.0
	RIO GRANDE UNIT 8	12-2033	SQUARE *	0	11,776,647.98	9,445,338	2,331,310	166,523	1.41	14.0
	NEWMAN UNIT 1	12-2022	SQUARE *	0	13,716,383.39	11,516,540	2,199,844	733,280	5.35	3.0
	NEWMAN UNIT 2	12-2022	SQUARE *	0	11,439,309.56	9,493,772	1,945,538	648,511	5.67	3.0
	NEWMAN UNIT 3	12-2026	SQUARE *	0	12,089,865.10	6,855,613	5,234,253	747,751	6.18	7.0
	NEWMAN UNIT 4	12-2026	SQUARE *	0	33,968,974.68	30,609,768	3,359,207	479,887	1.41	7.0
	NEWMAN UNIT 5	12-2061	SQUARE *	0	61,650,972.14	9,414,378	52,236,594	1,243,729	2.02	42.0
	NEWMAN COMMON	12-2061	SQUARE *	0	58,096.94	107,629	(49,532)	0	-	-
TOTAL ACCOUNT 314					152,464,614.95	85,294,619	67,169,998	4,048,632	2.66	16.6

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2019 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
315.00 ACCESSORY ELECTRIC EQUIPMENT									
RIO GRANDE UNIT 6	12-2021	SQUARE *	0	784,259.35	739,032	45,227	22,613	2.88	2.0
RIO GRANDE UNIT 7	12-2022	SQUARE *	0	856,687.83	646,912	209,776	69,925	8.16	3.0
RIO GRANDE UNIT 8	12-2033	SQUARE *	0	6,535,522.62	2,002,447	4,533,076	323,793	4.95	14.0
NEWMAN UNIT 1	12-2022	SQUARE *	0	1,148,175.19	1,147,547	628	209	0.02	3.0
NEWMAN UNIT 2	12-2022	SQUARE *	0	1,052,955.47	1,052,959	(4)	0	-	-
NEWMAN UNIT 3	12-2026	SQUARE *	0	1,150,891.96	785,370	365,522	52,217	4.54	7.0
NEWMAN UNIT 4	12-2026	SQUARE *	0	6,332,762.78	6,332,739	24	3	-	8.0
NEWMAN UNIT 5	12-2061	SQUARE *	0	24,098,576.74	5,716,844	18,381,733	437,660	1.82	42.0
NEWMAN COMMON	12-2061	SQUARE *	0	157,236.60	4	157,233	3,744	2.38	42.0
TOTAL ACCOUNT 315				42,117,068.54	18,423,853	23,693,215	910,164	2.16	26.0
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	12-2021	SQUARE *	0	1,489,363.97	1,489,365	(1)	0	-	-
RIO GRANDE UNIT 7	12-2022	SQUARE *	0	1,851,432.78	1,896,993	(45,560)	0	-	-
RIO GRANDE UNIT 8	12-2033	SQUARE *	0	5,951,707.44	4,746,012	1,205,695	86,120	1.45	14.0
RIO GRANDE COMMON	12-2033	SQUARE *	0	1,938,696.21	799,702	1,138,994	81,358	4.20	14.0
NEWMAN UNIT 1	12-2022	SQUARE *	0	2,177,691.23	2,176,490	1,201	400	0.02	3.0
NEWMAN UNIT 2	12-2022	SQUARE *	0	2,829,108.29	2,829,106	2	1	-	2.0
NEWMAN UNIT 3	12-2026	SQUARE *	0	5,645,295.84	5,395,175	250,121	35,732	0.63	7.0
NEWMAN UNIT 4	12-2026	SQUARE *	0	11,495,251.76	11,495,252	(1)	0	-	-
NEWMAN UNIT 5	12-2061	SQUARE *	0	1,771,257.00	773,576	997,681	23,754	1.34	42.0
NEWMAN ZERO LIQUID DISCHARGE	12-2061	SQUARE *	0	14,375,574.00	3,273,166	11,102,408	264,343	1.84	42.0
NEWMAN COMMON	12-2061	SQUARE *	0	3,070,929.91	657,238	2,413,692	57,470	1.87	42.0
TOTAL ACCOUNT 316				52,596,308.43	35,532,076	17,064,232	549,178	1.04	31.1
TOTAL STEAM PRODUCTION PLANT				565,455,714.90	250,674,029	314,781,687	14,784,001	2.61	21.3
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
COPPER POWER STATION	12-2030	SQUARE *	0	791,864.17	676,484	115,380	10,488	1.32	11.0
RIO GRANDE UNIT 9	12-2057	SQUARE *	0	22,158,133.04	2,511,851	19,646,282	517,006	2.33	38.0
MONTANA POWER STATION UNIT 1	12-2060	SQUARE *	0	315,347.41	29,788	285,559	6,965	2.21	41.0
MONTANA POWER STATION UNIT 2	12-2060	SQUARE *	0	257,181.43	24,321	232,860	5,679	2.21	41.0
MONTANA POWER STATION UNIT 3	12-2061	SQUARE *	0	206,815.08	18,930	187,885	4,473	2.16	42.0
MONTANA POWER STATION UNIT 4	12-2061	SQUARE *	0	237,486.20	19,541	217,945	5,189	2.18	42.0
MONTANA POWER STATION COMMON	12-2061	SQUARE *	0	18,007,977.41	1,381,319	16,626,658	395,873	2.20	42.0
SOLAR FACILITIES	12-2034	SQUARE *	0	91,868.00	28,369	63,499	4,233	4.61	15.0
TOTAL ACCOUNT 341				42,066,672.74	4,690,603	37,376,068	949,906	2.26	39.3

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2019 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8) RATE (9)=(8)/(5)		COMPOSITE REMAINING LIFE (10)=(7)/(9)
342.00 FUEL HOLDERS									
COPPER POWER STATION	12-2030	SQUARE *	0	511,690.65	480,918	30,773	2,798	0.55	11.0
RIO GRANDE UNIT 9	12-2057	SQUARE *	0	3,768,778.49	541,045	3,227,734	84,941	2.25	38.0
MONTANA POWER STATION COMMON	12-2061	SQUARE *	0	20,877,427.66	1,344,928	19,532,500	465,061	2.23	42.0
TOTAL ACCOUNT 342				25,157,896.80	2,366,890	22,791,007	552,800	2.20	41.2
343.00 PRIME MOVERS									
RIO GRANDE UNIT 9	12-2057	SQUARE *	0	59,555,058.08	8,957,443	50,597,615	1,331,515	2.24	38.0
MONTANA POWER STATION UNIT 1	12-2060	SQUARE *	0	74,453,032.86	8,434,351	66,018,682	1,610,212	2.16	41.0
MONTANA POWER STATION UNIT 2	12-2060	SQUARE *	0	69,614,009.04	7,883,880	61,730,129	1,505,612	2.16	41.0
MONTANA POWER STATION UNIT 3	12-2061	SQUARE *	0	67,821,208.51	5,360,075	62,461,134	1,487,170	2.19	42.0
MONTANA POWER STATION UNIT 4	12-2061	SQUARE *	0	67,154,912.57	4,746,607	62,408,306	1,485,911	2.21	42.0
MONTANA POWER STATION COMMON	12-2061	SQUARE *	0	33,192,933.10	3,863,968	29,328,965	698,308	2.10	42.0
TOTAL ACCOUNT 343				371,791,154.16	39,246,324	332,544,831	8,118,728	2.18	41.0
344.00 GENERATORS									
COPPER POWER STATION	12-2030	SQUARE *	0	10,369,392.47	6,437,801	3,931,591	357,418	3.45	11.0
RIO GRANDE UNIT 9	12-2057	SQUARE *	0	8,420,577.00	977,806	7,442,771	195,862	2.33	38.0
MONTANA POWER STATION UNIT 1	12-2060	SQUARE *	0	6,122,690.89	398,681	5,724,010	139,610	2.28	41.0
MONTANA POWER STATION UNIT 2	12-2060	SQUARE *	0	6,122,690.90	405,064	5,717,627	139,454	2.28	41.0
MONTANA POWER STATION UNIT 3	12-2061	SQUARE *	0	6,241,096.43	459,179	5,781,917	137,665	2.21	42.0
MONTANA POWER STATION UNIT 4	12-2061	SQUARE *	0	6,126,227.89	416,026	5,710,202	135,958	2.22	42.0
MONTANA POWER STATION COMMON	12-2061	SQUARE *	0	63.16	10	53	1	1.58	53.0
SOLAR FACILITIES	12-2034	SQUARE *	0	1,187,262.00	367,724	819,538	54,637	4.60	15.0
TOTAL ACCOUNT 344				44,590,000.74	9,462,291	35,127,709	1,160,605	2.60	30.3
345.00 ACCESSORY ELECTRIC EQUIPMENT									
COPPER POWER STATION	12-2030	SQUARE *	0	2,306,860.61	649,418	1,657,443	150,677	6.53	11.0
RIO GRANDE UNIT 9	12-2057	SQUARE *	0	5,186,610.54	834,096	4,352,515	114,539	2.21	38.0
MONTANA POWER STATION UNIT 1	12-2060	SQUARE *	0	3,115,518.34	271,887	2,843,632	69,357	2.23	41.0
MONTANA POWER STATION UNIT 2	12-2060	SQUARE *	0	3,029,962.32	269,436	2,760,527	67,329	2.22	41.0
MONTANA POWER STATION UNIT 3	12-2061	SQUARE *	0	2,686,649.68	192,777	2,493,873	59,378	2.21	42.0
MONTANA POWER STATION UNIT 4	12-2061	SQUARE *	0	2,250,774.41	138,436	2,112,338	50,294	2.23	42.0
MONTANA POWER STATION COMMON	12-2061	SQUARE *	0	9,316,080.56	1,059,360	8,256,721	196,589	2.11	42.0
SOLAR FACILITIES	12-2034	SQUARE *	0	167,360.00	53,304	114,056	7,603	4.54	15.0
TOTAL ACCOUNT 345				28,059,816.46	3,468,713	24,591,105	715,766	2.55	34.4

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2019 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)		RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(9)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT										
COPPER POWER STATION	12-2030	SQUARE *	0	4,170,624.14	4,034,370	136,254	12,388		0.30	11.0
RIO GRANDE UNIT 9	12-2057	SQUARE *	0	410,060.00	62,171	347,889	9,155		2.23	38.0
MONTANA POWER STATION UNIT 1	12-2060	SQUARE *	0	297,568.80	32,999	264,570	6,453		2.17	41.0
MONTANA POWER STATION UNIT 2	12-2060	SQUARE *	0	275,750.74	31,927	243,823	5,947		2.16	41.0
MONTANA POWER STATION UNIT 3	12-2061	SQUARE *	0	229,358.35	21,831	207,528	4,941		2.15	42.0
MONTANA POWER STATION UNIT 4	12-2061	SQUARE *	0	231,227.68	19,538	211,690	5,040		2.18	42.0
MONTANA POWER STATION COMMON	12-2061	SQUARE *	0	740,931.13	126,522	614,409	14,628		1.97	42.0
TOTAL ACCOUNT 346				6,355,520.84	4,329,358	2,026,163	58,552		0.92	34.6
TOTAL GAS TURBINE PLANT				518,021,061.74	63,564,180	454,456,883	11,556,357		2.23	39.3
TRANSMISSION PLANT										
350.10 LAND RIGHTS		80-R3	0	18,917,746.38	6,016,208	12,901,538	192,753		1.02	66.9
350.10 LAND RIGHTS - ISLETA	12-2043	200-SQ *	0	16,824,155.75	1,540,524	15,283,632	636,818		3.79	24.0
352.00 STRUCTURES AND IMPROVEMENTS		75-R4	(5)	12,463,442.58	4,224,229	8,862,386	144,867		1.16	61.2
353.00 STATION EQUIPMENT		50-R4	(5)	188,643,565.70	88,164,203	109,911,541	2,948,962		1.56	37.3
354.00 STEEL TOWERS AND FIXTURES		75-R4	(10)	30,170,781.59	14,800,075	18,387,784	359,891		1.19	51.1
355.00 WOOD AND STEEL POLES		55-S3	(20)	163,484,540.27	64,248,195	131,933,253	3,115,165		1.91	42.4
356.00 OVERHEAD CONDUCTORS AND DEVICES		60-R5	(15)	98,265,748.68	54,924,539	58,081,072	1,579,563		1.61	36.8
359.00 ROADS AND TRAILS		70-R3	0	3,573,352.94	662,951	2,910,402	45,874		1.28	63.4
TOTAL TRANSMISSION PLANT				532,343,333.89	234,580,925	358,271,608	9,023,893		1.70	39.7
DISTRIBUTION PLANT										
360.10 LAND RIGHTS		70-R4	0	2,578,795.26	622,987	1,955,808	33,963		1.32	57.6
361.00 STRUCTURES AND IMPROVEMENTS		70-R3	(5)	21,788,555.43	2,820,363	20,057,620	317,742		1.46	63.1
362.00 STATION EQUIPMENT		65-R2	(5)	287,622,779.74	70,431,015	231,572,904	4,102,971		1.43	56.4
364.00 POLES, TOWERS AND FIXTURES		45-R3	(30)	183,367,772.05	61,904,538	176,473,566	5,697,660		3.11	31.0
365.00 OVERHEAD CONDUCTORS AND DEVICES		48-R2.5	(15)	117,036,295.84	35,065,798	99,525,943	2,747,955		2.35	36.2
366.00 UNDERGROUND CONDUIT		65-R4	(5)	141,830,292.37	40,502,369	108,419,438	2,124,461		1.50	51.0
367.00 UNDERGROUND CONDUCTORS AND DEVICES		41-S2	(20)	166,797,046.25	48,664,055	151,492,400	5,117,534		3.07	29.6
368.00 LINE TRANSFORMERS		52-R3	(15)	283,609,011.85	67,802,856	258,347,508	6,629,377		2.34	39.0
369.00 SERVICES		65-S3	(15)	56,297,451.56	26,484,850	38,257,220	779,571		1.38	49.1
370.00 METERS		35-R2.5	(15)	61,010,255.32	28,815,140	41,346,653	1,598,992		2.62	25.9
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		35-R2	(15)	14,098,583.74	5,638,247	10,575,125	454,004		3.22	23.3
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		55-R3	(20)	11,751,009.87	6,077,418	8,023,794	242,324		2.06	33.1
TOTAL DISTRIBUTION PLANT				1,347,787,849.28	394,829,634	1,146,047,979	29,846,554		2.21	38.4

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2019

		PROBABLE		NET	ORIGINAL COST	BOOK	CALCULATED		COMPOSITE
DEPRECIABLE GROUP		RETIREMENT	SURVIVOR	SALVAGE	AS OF	DEPRECIATION	FUTURE	ANNUAL ACCRUAL	REMAINING
(1)		DATE	CURVE	PERCENT	DECEMBER 31, 2019	RESERVE	ACCRUALS	AMOUNT	RATE
		(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)
									(10)=(7)/(8)
GENERAL PLANT									
390.00	STRUCTURES AND IMPROVEMENTS								
	SYSTEMS OPERATIONS BUILDING	06-2041	80-R2.5 *	0	15,318,735.23	3,475,891	11,842,845	560,769	3.66
	STANTON TOWER	06-2058	80-R2.5 *	0	38,933,122.51	5,776,854	33,156,269	896,927	2.30
	EASTSIDE OPERATIONS CENTER	12-2065	80-R2.5 *	0	42,631,419.52	3,214,715	39,416,705	898,410	2.11
	OTHER STRUCTURES		40-S0.5	0	17,628,830.87	3,113,647	14,515,184	524,165	2.97
TOTAL ACCOUNT 390					114,512,108.13	15,581,106	98,931,003	2,880,271	2.52
391.00	OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	6,751,955.89	6,175,042	576,914	32,752	0.49
393.00	STORES EQUIPMENT		25-SQ	0	53,347.62	51,489	1,858	195	0.37
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	5,680,075.99	1,853,025	3,827,051	195,583	3.44
395.00	LABORATORY EQUIPMENT		15-SQ	0	5,226,132.38	1,910,104	3,316,028	347,704	6.65
396.00	POWER OPERATED EQUIPMENT		21-R2.5	15	4,300,328.68	1,036,366	2,618,914	165,782	3.86
397.00	COMMUNICATION EQUIPMENT		15-SQ	0	30,616,208.47	12,705,626	17,910,582	2,580,060	8.43
398.00	MISCELLANEOUS EQUIPMENT		15-SQ	0	4,575,361.55	1,385,677	3,189,685	398,847	8.72
TOTAL GENERAL PLANT					171,715,518.71	40,698,436	130,372,035	6,601,194	3.84
TOTAL DEPRECIABLE ELECTRIC PLANT					3,135,323,478.52	984,347,203	2,403,930,192	71,811,999	

* INTERIM SURVIVOR CURVES USED. EACH LOCATION HAS A UNIQUE PROBABLE RETIREMENT DATE.

CONTROLS	3,155,085,365.74	985,447,812
excluded SOLAR assets	(19,761,887.22)	(1,100,609)

ACCT GROUP	LS DATE	LIFE	TP CV	SAL	COST	RESERVE	FUT-ACC	ANNUAL	RATE	REM LF	PR LF	PR CV	FSAL	% RES	AGE	CALC RES	WHLF ANN	WHLF RT
311.00 26	12/31/2021	200	SQ	0	1290816.82	1281328	9489	4744	0.37	2				99.3	35.4	1187955	51426	3.98
311.00 27	12/31/2022	200	SQ	0	1269983.01	1269983.74	-1	0	0	0				100	34.3	1122415	49192	3.87
311.00 28	12/31/2033	200	SQ	0	2311211.39	1828320.55	482891	34492	1.49	14				79.1	29	1401098	65004	2.81
311.00 29	12/31/2033	200	SQ	0	4433409	894701.89	3538707	252764	5.7	14				20.2	3.4	766946	261895	5.91
311.00 31	12/31/2022	200	SQ	0	1269946.34	1283432.76	-13486	0	0	0				101.1	53.6	1191938	25955	2.04
311.00 32	12/31/2022	200	SQ	0	1035404.62	748237.56	287167	95722	9.24	3				72.3	34.2	788500	82281	7.95
311.00 33	12/31/2026	200	SQ	0	1097186.69	834174.08	263013	37572	3.42	7				76	25.6	732018	52168	4.75
311.00 34	12/31/2026	200	SQ	0	15848533.13	9933049.04	5915484	845067	5.33	7				62.7	42.2	13245819	371533	2.34
311.00 35	12/31/2061	200	SQ	0	25932328.44	6104581.04	19827747	472089	1.82	42				23.5	10.1	5000872	497223	1.92
311.00 37	12/31/2061	200	SQ	0	18900581.86	1025528.23	17875054	425596	2.25	42				5.4	1.7	711790	433097	2.29
312.00 26	12/31/2021	200	SQ	0	2973007.52	3121658	-148650	0	0	0				105	54.1	2854492	59250	1.99
312.00 27	12/31/2022	200	SQ	0	4604495.06	4604495.71	-1	0	0	0				100	43	4119179	161861	3.52
312.00 28	12/31/2033	200	SQ	0	15577497.58	10665565.25	4911932	350851	2.25	14				68.5	24.7	8224936	525086	3.37
312.00 29	12/31/2033	200	SQ	0	939444.89	267650	671795	47986	5.11	14				28.5	4.5	226484	50962	5.42
312.00 31	12/31/2022	200	SQ	0	8696637.51	7905587.41	791050	263683	3.03	3				90.9	28.9	6931894	588249	6.76
312.00 32	12/31/2022	200	SQ	0	8916413.89	5846465.22	3069949	1023316	11.48	3				65.6	25.6	6463411	817477	9.17
312.00 33	12/31/2026	200	SQ	0	6743234.49	4948439.62	1794795	256396	3.8	7				73.4	29.7	4449818	327483	4.86
312.00 34	12/31/2026	200	SQ	0	3303061.75	1706223.77	1596838	228121	6.91	7				51.7	8.4	1606553	242351	7.34
312.00 35	12/31/2061	200	SQ	0	112841611.7	28281943.24	84559668	2013324	1.78	42				25.1	8	17954192	2258884	2
312.00 37	12/31/2061	200	SQ	0	6752670.4	715752.76	6036918	143737	2.13	42				10.6	4.6	649133	145413	2.15
313.00 31	12/31/2022	200	SQ	0	327497	327497	0	0	0	0				100	36.2	302377	8368	2.56
313.00 34	12/31/2026	200	SQ	0	24780032.42	12500052.66	12279980	1754284	7.08	7				50.4	19.1	12937185	1691613	6.83
313.00 35	12/31/2061	200	SQ	0	48432717.43	5328814	43103903	1026283	2.12	42				11	8.1	7657709	969417	2
314.00 26	12/31/2021	200	SQ	0	3559997.86	3734067	-174069	0	0	0				104.9	53.7	3401659	79158	2.22
314.00 27	12/31/2022	200	SQ	0	4204367.3	4117514.48	86853	28951	0.69	3				97.9	48.9	3810319	131317	3.12
314.00 28	12/31/2033	200	SQ	0	11776647.98	9445338	2331310	166523	1.41	14				80.2	32.7	7266966	322006	2.73
314.00 31	12/31/2022	200	SQ	0	13716383.39	11516539.67	2199844	733280	5.35	3				84	26	10904075	937220	6.83
314.00 32	12/31/2022	200	SQ	0	11439309.56	9493772.01	1945538	648511	5.67	3				83	23.8	8951539	828955	7.25
314.00 33	12/31/2026	200	SQ	0	12089865.1	6855612.5	5234253	747751	6.18	7				56.7	22.9	6484560	800417	6.62
314.00 34	12/31/2026	200	SQ	0	33968974.68	30609768.12	3359207	479887	1.41	7				90.1	22.7	23677025	1469769	4.33
314.00 35	12/31/2061	200	SQ	0	61650972.14	9414377.92	52236594	1243729	2.02	42				15.3	6.2	7745193	1284002	2.08
314.00 37	12/31/2061	200	SQ	0	58096.94	107629.38	-49532	0	0	0				185.3	5.7	6381	1229	2.12
315.00 26	12/31/2021	200	SQ	0	784259.35	739032	45227	22613	2.88	2				94.2	48.2	733434	25413	3.24
315.00 27	12/31/2022	200	SQ	0	856687.83	646911.92	209776	69925	8.16	3				75.5	38.3	646756	69969	8.17
315.00 28	12/31/2033	200	SQ	0	6535522.62	2002446.75	4533076	323793	4.95	14				30.6	9.7	1782803	339626	5.2
315.00 31	12/31/2022	200	SQ	0	1148175.19	1147546.74	628	209	0.02	3				99.9	52.3	1079513	22891	1.99
315.00 32	12/31/2022	200	SQ	0	1052955.47	1052959	-4	0	0	0				100	53.3	989894	20992	1.99
315.00 33	12/31/2026	200	SQ	0	1150891.96	785369.98	365522	52217	4.54	7				68.2	36.3	736590	59153	5.14
315.00 34	12/31/2026	200	SQ	0	6332762.78	6332738.98	24	3	0	8				100	44.1	5463306	124104	1.96
315.00 35	12/31/2061	200	SQ	0	24098576.74	5716843.7	18381733	437660	1.82	42				23.7	7.7	3629512	486854	2.02
315.00 37	12/31/2061	200	SQ	0	157236.6	3.84	157233	3744	2.38	42				0	0.5	1849	3695	2.35
316.00 26	12/31/2021	200	SQ	0	1489363.97	1489365	-1	0	0	0				100	26	1372785	58283	3.91
316.00 27	12/31/2022	200	SQ	0	1851432.78	1896993	-45560	0	0	0				102.5	23.1	1625614	75250	4.06
316.00 28	12/31/2033	200	SQ	0	5951707.44	4746012.39	1205695	86120	1.45	14				79.7	22.3	3566130	170482	2.86
316.00 29	12/31/2033	200	SQ	0	1938696.21	799702.14	1138994	81358	4.2	14				41.2	6.5	534191	100326	5.17
316.00 31	12/31/2022	200	SQ	0	2177691.23	2176490.36	1201	400	0.02	3				99.9	25.7	1910374	89066	4.09
316.00 32	12/31/2022	200	SQ	0	2829108.29	2829106	2	1	0	2				100	23.8	2503042	108630	3.84
316.00 33	12/31/2026	200	SQ	0	5645295.84	5395174.65	250121	35732	0.63	7				95.6	22	4258280	198031	3.51
316.00 34	12/31/2026	200	SQ	0	11495251.76	11495252.47	-1	0	0	0				100	20.2	8424821	438345	3.81
316.00 35	12/31/2061	200	SQ	0	1771257	773575.89	997681	23754	1.34	42				43.7	9.8	333365	34181	1.93
316.00 36	12/31/2061	200	SQ	0	14375574	3273166	11102408	264343	1.84	42				22.8	8.3	2366190	285921	1.99
316.00 37	12/31/2061	200	SQ	0	3070929.91	657238	2413692	57470	1.87	42				21.4	8.3	489557	61420	2
341.00 10	12/31/2030	200	SQ	0	791864.17	676484.39	115380	10488	1.32	11				85.4	31.3	536703	23197	2.93
341.00 20	12/31/2057	200	SQ	0	22158133.04	2511850.89	19646282	517006	2.33	38				11.3	6.5	3224773	498866	2.25
341.00 31	12/31/2060	200	SQ	0	315347.41	29788	285559	6965	2.21	41				9.4	1	7249	7515	2.38
341.00 32	12/31/2060	200	SQ	0	257181.43	24321	232860	5679	2.21	41				9.5	0.7	4000	6175	2.4
341.00 33	12/31/2061	200	SQ	0	206815.08	18930	187885	4473	2.16	42				9.2	0.6	2930	4849	2.34
341.00 34	12/31/2061	200	SQ	0	237486.2	19541	217945	5189	2.18	42				8.2	0.7	3980	5555	2.34
341.00 35	12/31/2061	200	SQ	0	18007977.41	1381319.07	16626658	395873	2.2	42				7.7	3.3	1299101	397625	2.21
341.01 90	12/31/2034	200	SQ	0	91868	28369	63499	4233	4.61	15				30.9	8.2	32131	3981	4.33
342.00 10	12/31/2030	200	SQ	0	511690.65	480917.9	30773	2798	0.55	11				94	36.8	380806	11899	2.33
342.00 20	12/31/2057	200	SQ	0	3768778.49	541044.92	3227734	84941	2.25	38				14.4	5.8	494192	86258	2.29
342.00 35	12/31/2061	200	SQ	0	20877427.66	1344927.59	19532500	465061	2.23	42				6.4	3	1346328	465044	2.23
343.00 20	12/31/2057	200	SQ	0	59555058.08	8957442.77	50597615	1331515	2.24	38				15	6.2	8254339	1351560	2.24
343.00 31	12/31/2060	200	SQ	0	74453032.86	8434351	66018682	1610212	2.16	41				11.3	3	5022075	1694601	2.24
343.00 32	12/31/2060	200	SQ	0	69614009.04	7883880	61730129	1505612	2.16	41				11.3	3.2	4897043	1579569	2.24
343.00 33	12/31/2061	200	SQ	0	67821208.51	5360075	62461134	1487170	2.19	42				7.9	3	4498625	1508394	2.24
343.00 34	12/31/2061	200	SQ	0	67154912.57	4746607	62408306	1485911	2.21	42				7.1	3	4410813	1494580	2.24
343.00 35	12/31/2061	200	SQ	0	33192933.1	3863968.1	29328965	698308	2.1									

ACCT GROUP	LS DATE	LIFE	TP CV	SAL	COST	RESERVE	FUT-ACC	ANNUAL	RATE	REM LF	PR LF	PR CV	FSAL	% RES	AGE	CALC RES	WHLF ANN	WHLF RT
344.00 20	12/31/2057	200	SQ	0	8420577	977806.33	7442771	195862	2.33	38				11.6	5.5	1064698	193673	2.3
344.00 31	12/31/2060	200	SQ	0	6122690.89	398681	5724010	139610	2.28	41				6.5	3.4	461248	138188	2.26
344.00 32	12/31/2060	200	SQ	0	6122690.9	405064	5717627	139454	2.28	41				6.6	3.5	467162	138045	2.25
344.00 33	12/31/2061	200	SQ	0	6241096.43	459179	5781917	137665	2.21	42				7.4	2.7	369865	139842	2.24
344.00 34	12/31/2061	200	SQ	0	6126227.89	416026	5710202	135958	2.22	42				6.8	2.7	364659	137230	2.24
344.00 35	12/31/2061	200	SQ	0	63.16	10	53	1	1.58	53				15.8	4.5	6	1	2.15
344.01 90	12/31/2034	200	SQ	0	1187262	367724	819538	54637	4.6	15				31	7.7	397385	52662	4.44
345.00 10	12/31/2030	200	SQ	0	2306860.61	649417.8	1657443	150677	6.53	11				28.2	9.8	630245	152501	6.61
345.00 20	12/31/2057	200	SQ	0	5186610.54	834095.9	4352515	114539	2.21	38				16.1	6.2	729778	117413	2.26
345.00 31	12/31/2060	200	SQ	0	3115518.34	271886.54	2843632	69357	2.23	41				8.7	3.5	240908	70167	2.25
345.00 32	12/31/2060	200	SQ	0	3029962.32	269435.71	2760527	67329	2.22	41				8.9	3.6	238788	68131	2.25
345.00 33	12/31/2061	200	SQ	0	2686649.68	192777.03	2493873	59378	2.21	42				7.2	3.1	181815	59678	2.22
345.00 34	12/31/2061	200	SQ	0	2250774.41	138436.44	2112338	50294	2.23	42				6.2	2.9	146221	50136	2.23
345.00 35	12/31/2061	200	SQ	0	9316080.56	1059359.5	8256721	196589	2.11	42				11.4	4.1	825657	202123	2.17
345.01 90	12/31/2034	200	SQ	0	167360	53304	114056	7603	4.54	15				31.8	8.7	61196	7077	4.23
346.00 10	12/31/2030	200	SQ	0	4170624.14	4034369.75	136254	12388	0.3	11				96.7	22.7	2723292	131629	3.16
346.00 20	12/31/2057	200	SQ	0	410060	62171.42	347889	9155	2.23	38				15.2	6.2	57364	9289	2.27
346.00 31	12/31/2060	200	SQ	0	297568.8	32998.71	264570	6453	2.17	41				11.1	2.9	19028	6798	2.28
346.00 32	12/31/2060	200	SQ	0	275750.74	31927.39	243823	5947	2.16	41				11.6	3	18189	6286	2.28
346.00 33	12/31/2061	200	SQ	0	229358.35	21830.74	207528	4941	2.15	42				9.5	2.7	13410	5143	2.24
346.00 34	12/31/2061	200	SQ	0	231227.68	19537.77	211690	5040	2.18	42				8.4	2.6	13137	5194	2.25
346.00 35	12/31/2061	200	SQ	0	740931.13	126521.8	614409	14628	1.97	42				17.1	4.1	65197	16092	2.17
350.1		80	R3	0	18917746.38	6016208	12901538	192753	1.02	66.9				31.8	18.1	4005022	236472	1.25
350.11	12/31/2043	200	SQ	0	16824155.75	1540524	15283632	636818	3.79	24				9.2	1.5	989597	659507	3.92
352		75	R4	-5	12463442.58	4224229.18	8862386	144867	1.16	61.2				33.9	17.2	2942733	174052	1.4
353		50	R4	-5	188643565.7	88164203.21	109911541	2948962	1.56	37.3				46.7	17.9	67623157	3961515	2.1
354		75	R4	-10	30170781.59	14800075.29	18387784	359891	1.19	51.1				49.1	25.5	11113392	441399	1.46
355		55	S3	-20	163484540.3	64248195.34	131933253	3115165	1.91	42.4				39.3	15.4	52691896	3570502	2.18
356		60	R5	-15	98265748.68	54924538.96	58081072	1579563	1.61	36.8				55.9	25.9	48193429	1887194	1.92
359		70	R3	0	3573352.94	662950.61	2910402	45874	1.28	63.4				18.6	8.5	415300	51099	1.43
360.1		70	R4	0	2578795.26	622986.79	1955808	33963	1.32	57.6				24.2	13.1	478489	36877	1.43
361		70	R3	-5	21788555.43	2820363.32	20057620	317742	1.46	63.1				12.9	8	2455010	327155	1.5
362		65	R2	-5	287622779.7	70431014.82	231572904	4102971	1.43	56.4				24.5	13.2	50796913	4650860	1.62
364		45	R3	-30	183367772.1	61904538.07	176473566	5697660	3.11	31				33.8	14.5	70296666	5290988	2.89
365		48	R2.5	-15	117036295.8	35065797.5	99525943	2747955	2.35	36.2				30	13.9	33790342	2799508	2.39
366		65	R4	-5	141830292.4	40502368.72	108419438	2124461	1.5	51				28.6	15	33892199	2293396	1.62
367		41	S2	-20	166797046.3	48664055.1	151492400	5117534	3.07	29.6				29.2	11.9	53969239	4883818	2.93
368		52	R3	-15	283609011.9	67802855.73	258347508	6629377	2.34	39				23.9	13.3	77179496	6261758	2.21
369		65	S3	-15	56297451.56	26484849.52	38257220	779571	1.38	49.1				47	21.4	20228004	997028	1.77
370		35	R2.5	-15	61010255.32	28815140.17	41346653	1598992	2.62	25.9				47.2	13.4	22721426	2006627	3.29
371		35	R2	-15	14098583.74	5638246.51	10575125	454004	3.22	23.3				40	14.6	5483192	463702	3.29
373		55	R3	-20	11751009.87	6077417.55	8023794	242324	2.06	33.1				51.7	25.6	5803341	256642	2.18
390.00 02	6/30/2041	80	R2.5	0	15318735.23	3475890.66	11842845	560769	3.66	21.1				22.7	10	3915661	539841	3.52
390.00 03	6/30/2058	80	R2.5	0	38933122.51	5776853.66	33156269	896927	2.3	37				14.8	8.1	6584615	874678	2.25
390.00 05	12/31/2065	80	R2.5	0	42631419.52	3214714.98	39416705	898410	2.11	43.9				7.5	4.4	3716170	885077	2.08
390.00 09		40	S0.5	0	17628830.87	3113646.55	14515184	524165	2.97	27.7				17.7	14.5	4593670	440721	2.5
391		20	SQ	0	6751955.89	6175042.37	576914	32752	0.49	17.6				91.5	13	4386808	337598	5
393		25	SQ	0	53347.62	51489.36	1858	195	0.37	9.5				96.5	22	46908	2134	4
394		25	SQ	0	5680075.99	1853025.36	3827051	195583	3.44	19.6				32.6	7.6	1718701	219905	3.87
395		15	SQ	0	5226132.38	1910104.11	3316028	347704	6.65	9.5				36.5	5.7	1977800	335739	6.42
396		21	R2.5	15	4300328.68	1036365.51	2618914	165782	3.86	15.8				24.1	6.1	938797	173991	4.05
397		15	SQ	0	30616208.47	12705626.46	17910582	2580060	8.43	6.9				41.5	7.3	14841927	1957588	6.39
398		15	SQ	0	4575361.55	1385676.95	3189685	398847	8.72	8				30.3	6.2	1887662	304525	6.66

984347203.4 71811999

SOAH DOCKET NO. 473-21-2606
PUC DOCKET NO. 52195

APPLICATION OF EL PASO	§	BEFORE THE STATE OFFICE
ELECTRIC COMPANY TO CHANGE	§	OF
RATES	§	ADMINISTRATIVE HEARINGS

EL PASO ELECTRIC COMPANY'S RESPONSE TO
CITY OF EL PASO'S SEVENTH REQUEST FOR INFORMATION
QUESTION NOS. CEP 7-1 THROUGH CEP 7-38

CEP 7-38:

Regarding the issue of interim retirements, please estimate the fees and costs associated with conducting the depreciation study analysis and drafting testimony on this issue.

RESPONSE:

A depreciation study requires life and net salvage analyses in order to properly assess life characteristics and net salvage parameters. Therefore, the inclusion of interim retirements in the analysis did not result in any incremental fees or costs associated with these tasks. The testimony in this case that addresses interim retirements is essentially the same as presented by EPE in the last Texas rate case, Docket No. 46831. In addition, depreciation rates developed for filing in the most recent New Mexico rate case, Case No. 20-00104-UT reflect the same interim retirements used in this Texas study.

Preparer: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

Sponsor: John J. Spanos

Title: President, Gannett Fleming Valuation and
Rate Consultants, LLC

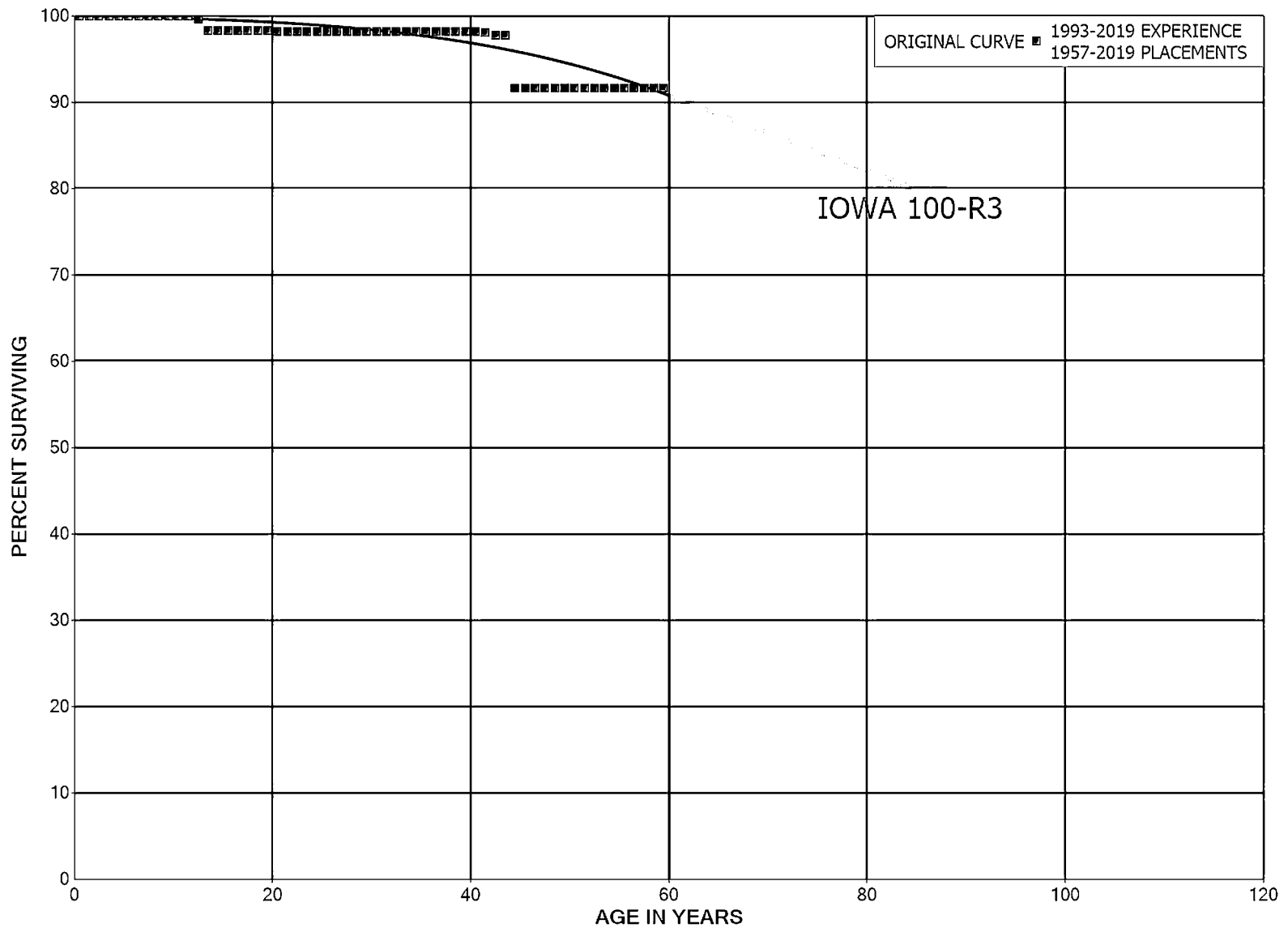
The following files are not convertible:

ServiceLifeData VOLUMINOUS.xlsx	CEP 07-01_Attachment 01 -
NetSalvageData.xlsx	CEP 07-01_Attachment 02-
BalanceData.xlsx	CEP 07-03_Attachment 01-
	CEP 07-05_Attachment 01 - GroupIDs.xlsx
Table 1.xlsx	CEP 07-08_Attachment 01- Net Salvage
	CEP 07-08_Attachment 02 - Net Salvage
Table 2.xlsx	CEP 07-08_Attachment 03- Table 1.xlsx

Please see the ZIP file for this Filing on the PUC Interchange in order to access these files.

Contact centralrecords@puc.texas.gov if you have any questions.

EL PASO ELECTRIC COMPANY
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,587,356		0.0000	1.0000	100.00
0.5	50,781,226		0.0000	1.0000	100.00
1.5	35,559,066		0.0000	1.0000	100.00
2.5	33,155,751		0.0000	1.0000	100.00
3.5	32,616,888	264	0.0000	1.0000	100.00
4.5	31,164,859	0	0.0000	1.0000	100.00
5.5	30,355,375		0.0000	1.0000	100.00
6.5	28,178,810		0.0000	1.0000	100.00
7.5	28,217,610		0.0000	1.0000	100.00
8.5	28,390,421	356	0.0000	1.0000	100.00
9.5	28,420,567		0.0000	1.0000	100.00
10.5	4,509,699		0.0000	1.0000	100.00
11.5	4,971,701	20,829	0.0042	0.9958	100.00
12.5	4,708,493	61,885	0.0131	0.9869	99.58
13.5	4,437,020		0.0000	1.0000	98.27
14.5	4,415,180		0.0000	1.0000	98.27
15.5	4,030,374		0.0000	1.0000	98.27
16.5	3,835,839		0.0000	1.0000	98.27
17.5	9,992,329		0.0000	1.0000	98.27
18.5	9,236,756		0.0000	1.0000	98.27
19.5	9,518,992	7,444	0.0008	0.9992	98.27
20.5	9,506,279		0.0000	1.0000	98.19
21.5	9,648,487		0.0000	1.0000	98.19
22.5	9,429,060		0.0000	1.0000	98.19
23.5	9,602,014		0.0000	1.0000	98.19
24.5	9,254,294		0.0000	1.0000	98.19
25.5	9,147,742		0.0000	1.0000	98.19
26.5	9,278,617		0.0000	1.0000	98.19
27.5	9,331,913		0.0000	1.0000	98.19
28.5	9,330,587		0.0000	1.0000	98.19
29.5	9,353,743		0.0000	1.0000	98.19
30.5	9,705,822		0.0000	1.0000	98.19
31.5	9,206,499		0.0000	1.0000	98.19
32.5	9,175,670		0.0000	1.0000	98.19
33.5	10,215,307		0.0000	1.0000	98.19
34.5	10,331,090		0.0000	1.0000	98.19
35.5	10,325,315		0.0000	1.0000	98.19
36.5	10,295,633		0.0000	1.0000	98.19
37.5	10,283,639		0.0000	1.0000	98.19
38.5	20,353,386	3,150	0.0002	0.9998	98.19

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

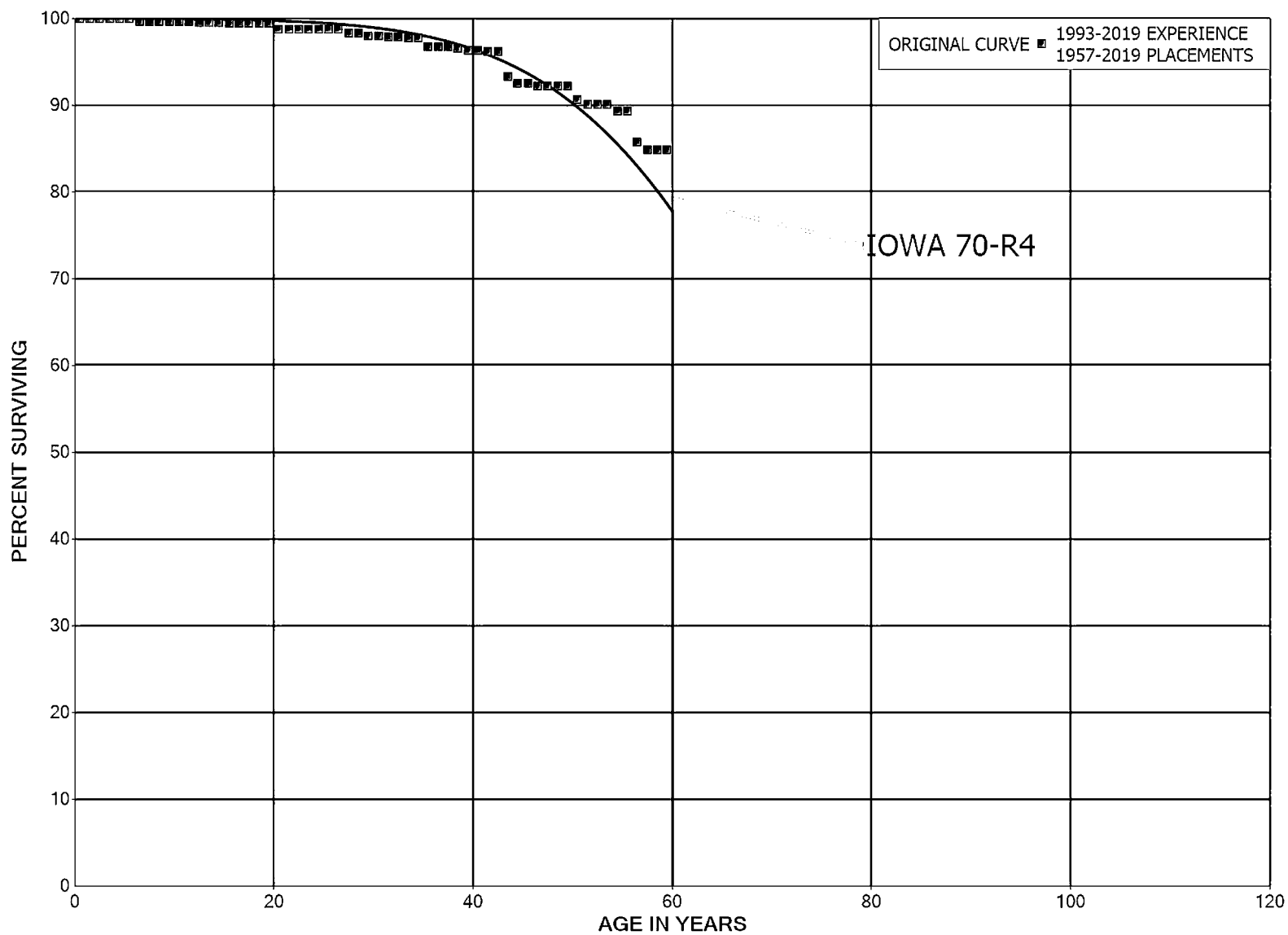
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,350,236		0.0000	1.0000	98.18
40.5	20,336,373	31,704	0.0016	0.9984	98.18
41.5	20,133,068	59,268	0.0029	0.9971	98.03
42.5	20,042,620		0.0000	1.0000	97.74
43.5	19,781,936	1,243,804	0.0629	0.9371	97.74
44.5	3,641,050		0.0000	1.0000	91.59
45.5	3,635,992		0.0000	1.0000	91.59
46.5	2,712,899		0.0000	1.0000	91.59
47.5	2,705,157		0.0000	1.0000	91.59
48.5	2,705,157		0.0000	1.0000	91.59
49.5	2,705,157		0.0000	1.0000	91.59
50.5	2,704,031		0.0000	1.0000	91.59
51.5	2,695,447		0.0000	1.0000	91.59
52.5	2,651,913		0.0000	1.0000	91.59
53.5	2,351,874		0.0000	1.0000	91.59
54.5	2,283,296		0.0000	1.0000	91.59
55.5	2,281,202		0.0000	1.0000	91.59
56.5	2,226,508		0.0000	1.0000	91.59
57.5	1,774,583		0.0000	1.0000	91.59
58.5	1,771,595		0.0000	1.0000	91.59
59.5	1,745,518		0.0000	1.0000	91.59
60.5	705,881		0.0000	1.0000	91.59
61.5	367,404		0.0000	1.0000	91.59
62.5					91.59

EL PASO ELECTRIC COMPANY
ACCOUNT 312.00 BOILER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	162,872,771		0.0000	1.0000	100.00
0.5	160,153,649		0.0000	1.0000	100.00
1.5	157,387,021		0.0000	1.0000	100.00
2.5	148,501,387		0.0000	1.0000	100.00
3.5	144,814,992		0.0000	1.0000	100.00
4.5	140,791,320	50	0.0000	1.0000	100.00
5.5	141,038,562	471,481	0.0033	0.9967	100.00
6.5	140,153,581	36,998	0.0003	0.9997	99.67
7.5	138,255,854		0.0000	1.0000	99.64
8.5	50,441,332		0.0000	1.0000	99.64
9.5	49,635,371		0.0000	1.0000	99.64
10.5	62,434,889		0.0000	1.0000	99.64
11.5	63,233,382	70,000	0.0011	0.9989	99.64
12.5	63,231,636		0.0000	1.0000	99.53
13.5	60,274,208		0.0000	1.0000	99.53
14.5	59,929,223	56,388	0.0009	0.9991	99.53
15.5	59,997,474		0.0000	1.0000	99.44
16.5	59,301,491		0.0000	1.0000	99.44
17.5	69,711,216		0.0000	1.0000	99.44
18.5	67,484,259		0.0000	1.0000	99.44
19.5	71,680,475	504,751	0.0070	0.9930	99.44
20.5	66,130,327		0.0000	1.0000	98.74
21.5	66,536,208		0.0000	1.0000	98.74
22.5	65,426,320	1,297	0.0000	1.0000	98.74
23.5	68,275,415		0.0000	1.0000	98.73
24.5	65,371,496	32,937	0.0005	0.9995	98.73
25.5	62,097,115		0.0000	1.0000	98.68
26.5	64,979,201	286,587	0.0044	0.9956	98.68
27.5	63,722,822	261	0.0000	1.0000	98.25
28.5	45,729,635	130,250	0.0028	0.9972	98.25
29.5	45,493,072	408	0.0000	1.0000	97.97
30.5	34,729,897	27,659	0.0008	0.9992	97.97
31.5	33,368,634		0.0000	1.0000	97.89
32.5	36,699,467	66,195	0.0018	0.9982	97.89
33.5	36,377,167	7	0.0000	1.0000	97.71
34.5	36,207,186	365,232	0.0101	0.9899	97.71
35.5	38,858,610	3,899	0.0001	0.9999	96.73
36.5	38,314,678	7,884	0.0002	0.9998	96.72
37.5	37,899,136	86,182	0.0023	0.9977	96.70
38.5	26,650,676	65,097	0.0024	0.9976	96.48

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

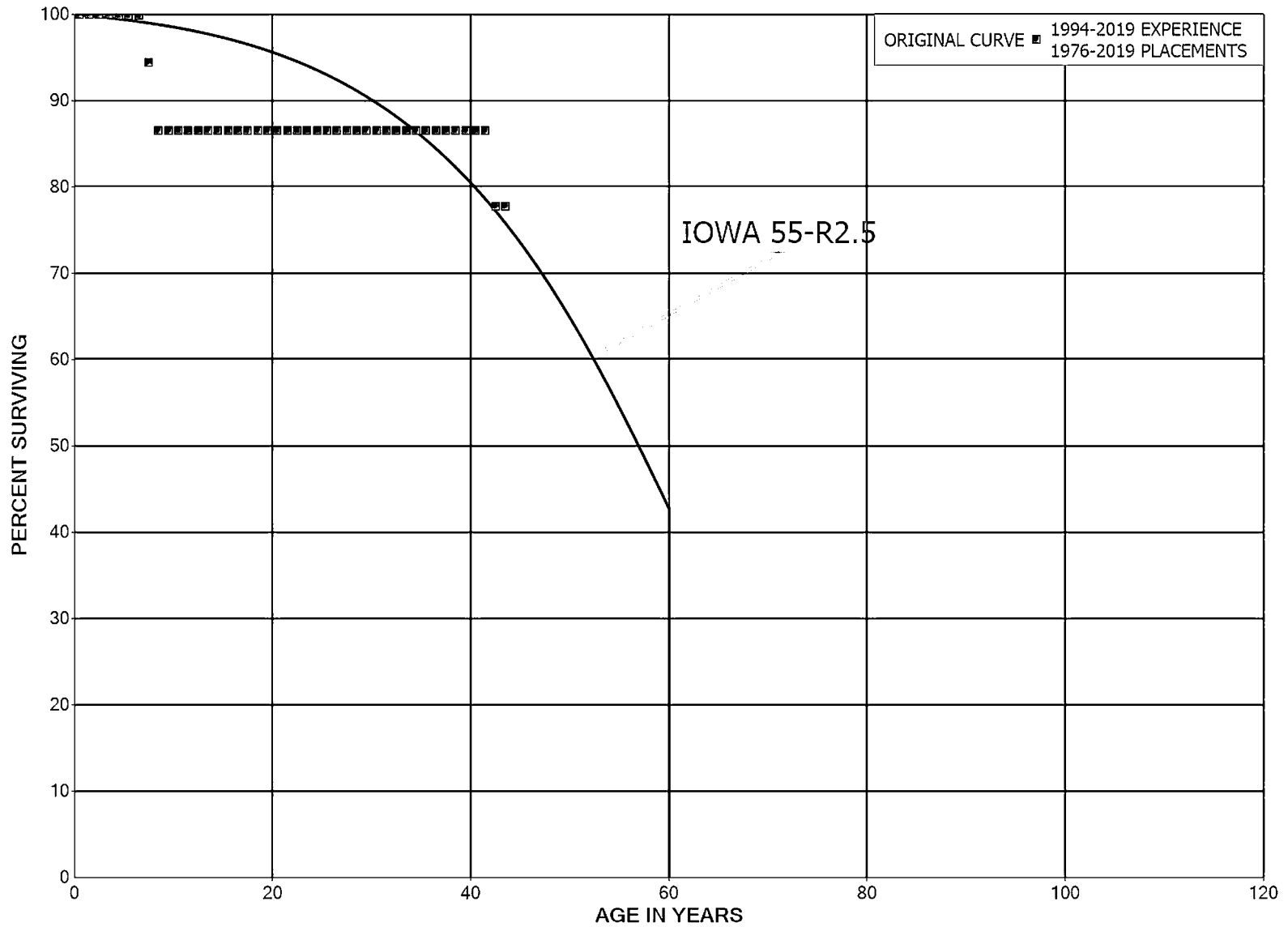
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	26,442,484		0.0000	1.0000	96.24
40.5	26,178,535	3,500	0.0001	0.9999	96.24
41.5	24,443,169		0.0000	1.0000	96.23
42.5	24,295,851	750,916	0.0309	0.9691	96.23
43.5	20,568,722	175,310	0.0085	0.9915	93.25
44.5	19,677,729		0.0000	1.0000	92.46
45.5	19,675,147	53,182	0.0027	0.9973	92.46
46.5	14,118,238		0.0000	1.0000	92.21
47.5	14,047,326		0.0000	1.0000	92.21
48.5	14,047,326		0.0000	1.0000	92.21
49.5	14,045,605	241,511	0.0172	0.9828	92.21
50.5	13,787,846	91,348	0.0066	0.9934	90.62
51.5	13,678,661		0.0000	1.0000	90.02
52.5	13,467,218		0.0000	1.0000	90.02
53.5	10,667,865	83,089	0.0078	0.9922	90.02
54.5	10,584,776		0.0000	1.0000	89.32
55.5	10,583,212	425,134	0.0402	0.9598	89.32
56.5	10,100,316	109,490	0.0108	0.9892	85.73
57.5	7,241,082		0.0000	1.0000	84.81
58.5	7,238,566		0.0000	1.0000	84.81
59.5	4,298,134	6,474	0.0015	0.9985	84.81
60.5	4,253,340		0.0000	1.0000	84.68
61.5	4,253,340	4,831	0.0011	0.9989	84.68
62.5					84.58

EL PASO ELECTRIC COMPANY
ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	72,136,191		0.0000	1.0000	100.00
0.5	64,424,260		0.0000	1.0000	100.00
1.5	63,135,480		0.0000	1.0000	100.00
2.5	62,345,418		0.0000	1.0000	100.00
3.5	49,886,504	60,000	0.0012	0.9988	100.00
4.5	49,179,821		0.0000	1.0000	99.88
5.5	47,752,963		0.0000	1.0000	99.88
6.5	43,958,126	2,415,423	0.0549	0.9451	99.88
7.5	41,506,138	3,482,012	0.0839	0.9161	94.39
8.5	37,999,552		0.0000	1.0000	86.47
9.5	34,904,512		0.0000	1.0000	86.47
10.5	3,087,879		0.0000	1.0000	86.47
11.5	2,160,744		0.0000	1.0000	86.47
12.5	1,965,953		0.0000	1.0000	86.47
13.5	751,664		0.0000	1.0000	86.47
14.5	482,524		0.0000	1.0000	86.47
15.5	497,263		0.0000	1.0000	86.47
16.5	497,263		0.0000	1.0000	86.47
17.5	10,651,994		0.0000	1.0000	86.47
18.5	10,651,994		0.0000	1.0000	86.47
19.5	10,651,994		0.0000	1.0000	86.47
20.5	10,651,994		0.0000	1.0000	86.47
21.5	10,651,994		0.0000	1.0000	86.47
22.5	10,651,994		0.0000	1.0000	86.47
23.5	10,651,994		0.0000	1.0000	86.47
24.5	10,651,994		0.0000	1.0000	86.47
25.5	10,630,420		0.0000	1.0000	86.47
26.5	10,630,420		0.0000	1.0000	86.47
27.5	10,619,412		0.0000	1.0000	86.47
28.5	10,619,412		0.0000	1.0000	86.47
29.5	10,619,412		0.0000	1.0000	86.47
30.5	10,619,412		0.0000	1.0000	86.47
31.5	10,619,412		0.0000	1.0000	86.47
32.5	10,619,412		0.0000	1.0000	86.47
33.5	10,619,412		0.0000	1.0000	86.47
34.5	10,619,412		0.0000	1.0000	86.47
35.5	10,619,412		0.0000	1.0000	86.47
36.5	10,199,210		0.0000	1.0000	86.47
37.5	10,185,728		0.0000	1.0000	86.47
38.5	10,169,470		0.0000	1.0000	86.47

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

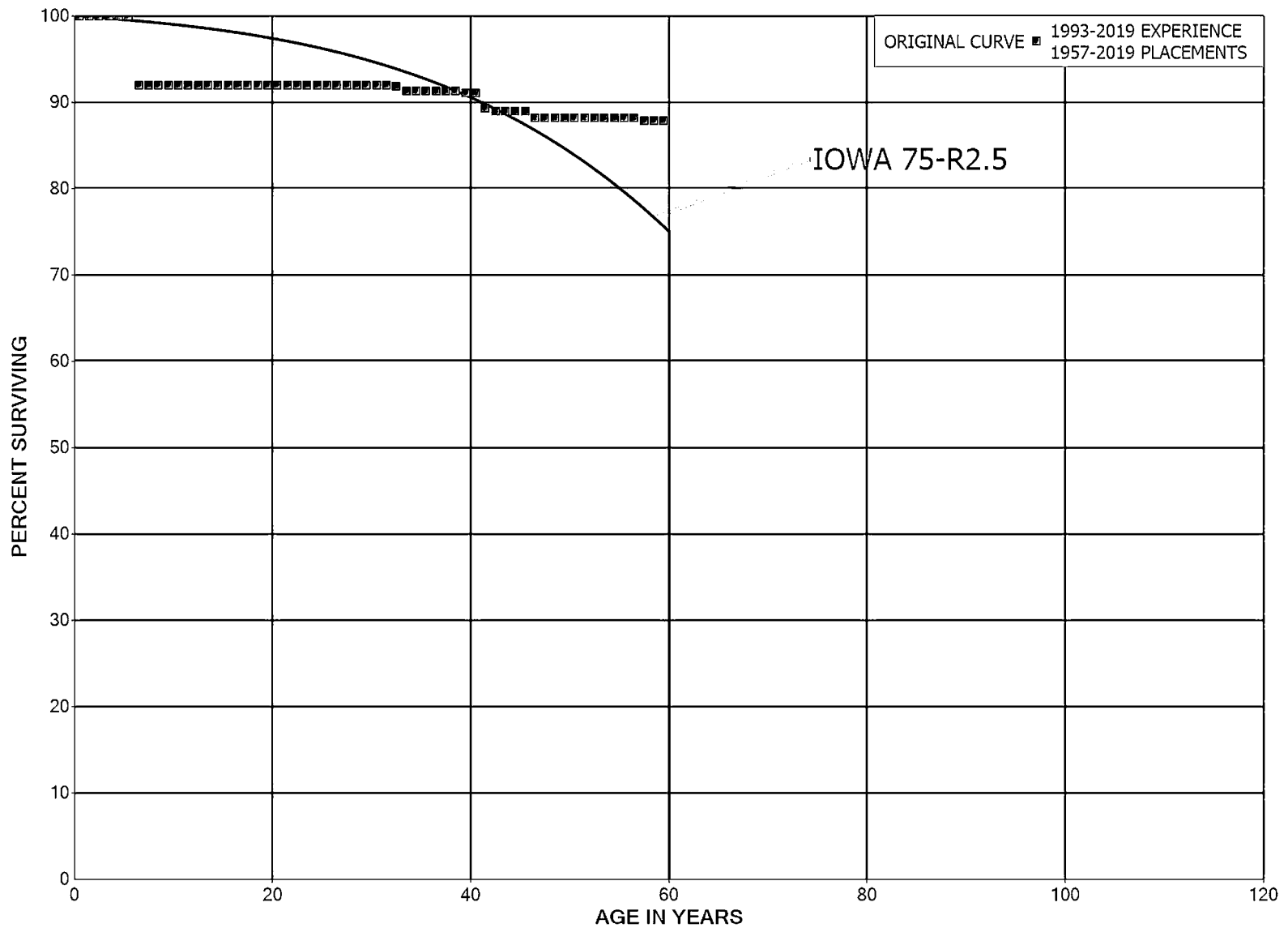
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1976-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,169,470		0.0000	1.0000	86.47
40.5	10,116,570		0.0000	1.0000	86.47
41.5	10,101,831	1,018,167	0.1008	0.8992	86.47
42.5	9,083,664		0.0000	1.0000	77.76
43.5					77.76

EL PASO ELECTRIC COMPANY
ACCOUNT 314.00 TURBOGENERATOR UNITS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	133,168,643		0.0000	1.0000	100.00
0.5	130,973,136		0.0000	1.0000	100.00
1.5	123,512,744		0.0000	1.0000	100.00
2.5	101,082,448		0.0000	1.0000	100.00
3.5	96,979,491		0.0000	1.0000	100.00
4.5	96,750,130	68,590	0.0007	0.9993	100.00
5.5	89,905,195	7,132,488	0.0793	0.9207	99.93
6.5	82,755,850	46,724	0.0006	0.9994	92.00
7.5	79,785,244		0.0000	1.0000	91.95
8.5	40,224,160		0.0000	1.0000	91.95
9.5	39,978,919		0.0000	1.0000	91.95
10.5	37,120,013		0.0000	1.0000	91.95
11.5	36,585,701		0.0000	1.0000	91.95
12.5	35,186,500		0.0000	1.0000	91.95
13.5	33,960,057		0.0000	1.0000	91.95
14.5	32,100,455		0.0000	1.0000	91.95
15.5	28,775,077		0.0000	1.0000	91.95
16.5	28,872,792		0.0000	1.0000	91.95
17.5	38,659,436		0.0000	1.0000	91.95
18.5	34,652,209		0.0000	1.0000	91.95
19.5	36,195,426		0.0000	1.0000	91.95
20.5	36,067,101		0.0000	1.0000	91.95
21.5	37,214,573		0.0000	1.0000	91.95
22.5	36,337,032		0.0000	1.0000	91.95
23.5	30,771,038		0.0000	1.0000	91.95
24.5	24,096,468	2,768	0.0001	0.9999	91.95
25.5	23,818,955		0.0000	1.0000	91.94
26.5	26,254,269		0.0000	1.0000	91.94
27.5	26,254,443		0.0000	1.0000	91.94
28.5	26,245,755		0.0000	1.0000	91.94
29.5	26,368,609	7,000	0.0003	0.9997	91.94
30.5	28,646,203		0.0000	1.0000	91.91
31.5	28,609,544	29,820	0.0010	0.9990	91.91
32.5	32,812,520	197,050	0.0060	0.9940	91.82
33.5	32,699,179		0.0000	1.0000	91.27
34.5	35,532,656		0.0000	1.0000	91.27
35.5	38,177,779		0.0000	1.0000	91.27
36.5	38,120,945		0.0000	1.0000	91.27
37.5	38,092,047		0.0000	1.0000	91.27
38.5	38,076,309	74,900	0.0020	0.9980	91.27

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

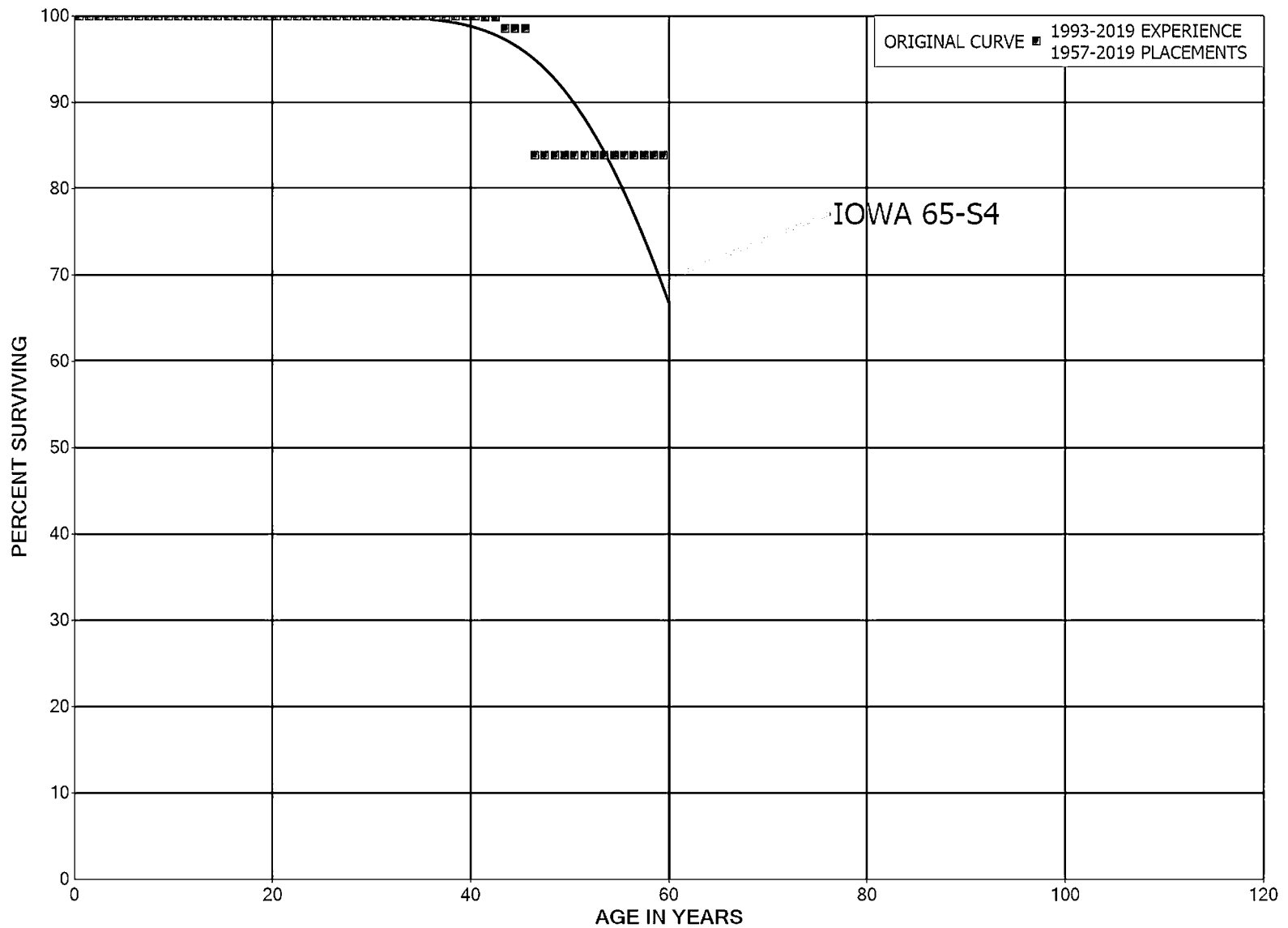
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,979,118		0.0000	1.0000	91.09
40.5	37,792,939	735,772	0.0195	0.9805	91.09
41.5	35,003,962	125,883	0.0036	0.9964	89.31
42.5	34,860,365		0.0000	1.0000	88.99
43.5	33,179,335		0.0000	1.0000	88.99
44.5	25,009,690		0.0000	1.0000	88.99
45.5	24,895,340	231,459	0.0093	0.9907	88.99
46.5	17,700,159		0.0000	1.0000	88.17
47.5	17,531,418		0.0000	1.0000	88.17
48.5	17,531,418		0.0000	1.0000	88.17
49.5	17,528,264		0.0000	1.0000	88.17
50.5	17,331,534		0.0000	1.0000	88.17
51.5	17,316,105		0.0000	1.0000	88.17
52.5	17,093,680		0.0000	1.0000	88.17
53.5	13,341,814		0.0000	1.0000	88.17
54.5	12,751,104		0.0000	1.0000	88.17
55.5	12,751,104		0.0000	1.0000	88.17
56.5	11,967,954	37,910	0.0032	0.9968	88.17
57.5	9,184,393		0.0000	1.0000	87.89
58.5	9,181,233		0.0000	1.0000	87.89
59.5	5,586,624		0.0000	1.0000	87.89
60.5	5,498,853		0.0000	1.0000	87.89
61.5	2,648,949		0.0000	1.0000	87.89
62.5					87.89

EL PASO ELECTRIC COMPANY
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	32,759,593		0.0000	1.0000	100.00
0.5	25,223,513		0.0000	1.0000	100.00
1.5	24,683,115		0.0000	1.0000	100.00
2.5	23,943,143	5,923	0.0002	0.9998	100.00
3.5	23,878,238		0.0000	1.0000	99.98
4.5	22,568,410	20	0.0000	1.0000	99.98
5.5	22,466,734		0.0000	1.0000	99.98
6.5	22,577,425		0.0000	1.0000	99.98
7.5	22,615,962		0.0000	1.0000	99.98
8.5	10,307,334		0.0000	1.0000	99.98
9.5	9,732,880		0.0000	1.0000	99.98
10.5	2,205,347		0.0000	1.0000	99.98
11.5	2,197,441		0.0000	1.0000	99.98
12.5	2,141,142		0.0000	1.0000	99.98
13.5	2,141,155		0.0000	1.0000	99.98
14.5	2,080,043		0.0000	1.0000	99.98
15.5	928,071		0.0000	1.0000	99.98
16.5	934,681		0.0000	1.0000	99.98
17.5	7,057,464		0.0000	1.0000	99.98
18.5	6,992,160		0.0000	1.0000	99.98
19.5	8,562,220		0.0000	1.0000	99.98
20.5	8,516,899		0.0000	1.0000	99.98
21.5	8,822,008		0.0000	1.0000	99.98
22.5	8,761,469		0.0000	1.0000	99.98
23.5	9,142,661		0.0000	1.0000	99.98
24.5	9,102,819		0.0000	1.0000	99.98
25.5	8,931,583		0.0000	1.0000	99.98
26.5	9,602,400		0.0000	1.0000	99.98
27.5	9,580,425		0.0000	1.0000	99.98
28.5	9,580,382		0.0000	1.0000	99.98
29.5	9,614,400		0.0000	1.0000	99.98
30.5	10,475,555		0.0000	1.0000	99.98
31.5	10,383,421		0.0000	1.0000	99.98
32.5	11,217,303		0.0000	1.0000	99.98
33.5	11,120,654		0.0000	1.0000	99.98
34.5	11,524,250		0.0000	1.0000	99.98
35.5	12,047,012		0.0000	1.0000	99.98
36.5	12,009,338		0.0000	1.0000	99.98
37.5	12,008,408		0.0000	1.0000	99.98
38.5	12,003,466	7,875	0.0007	0.9993	99.98

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

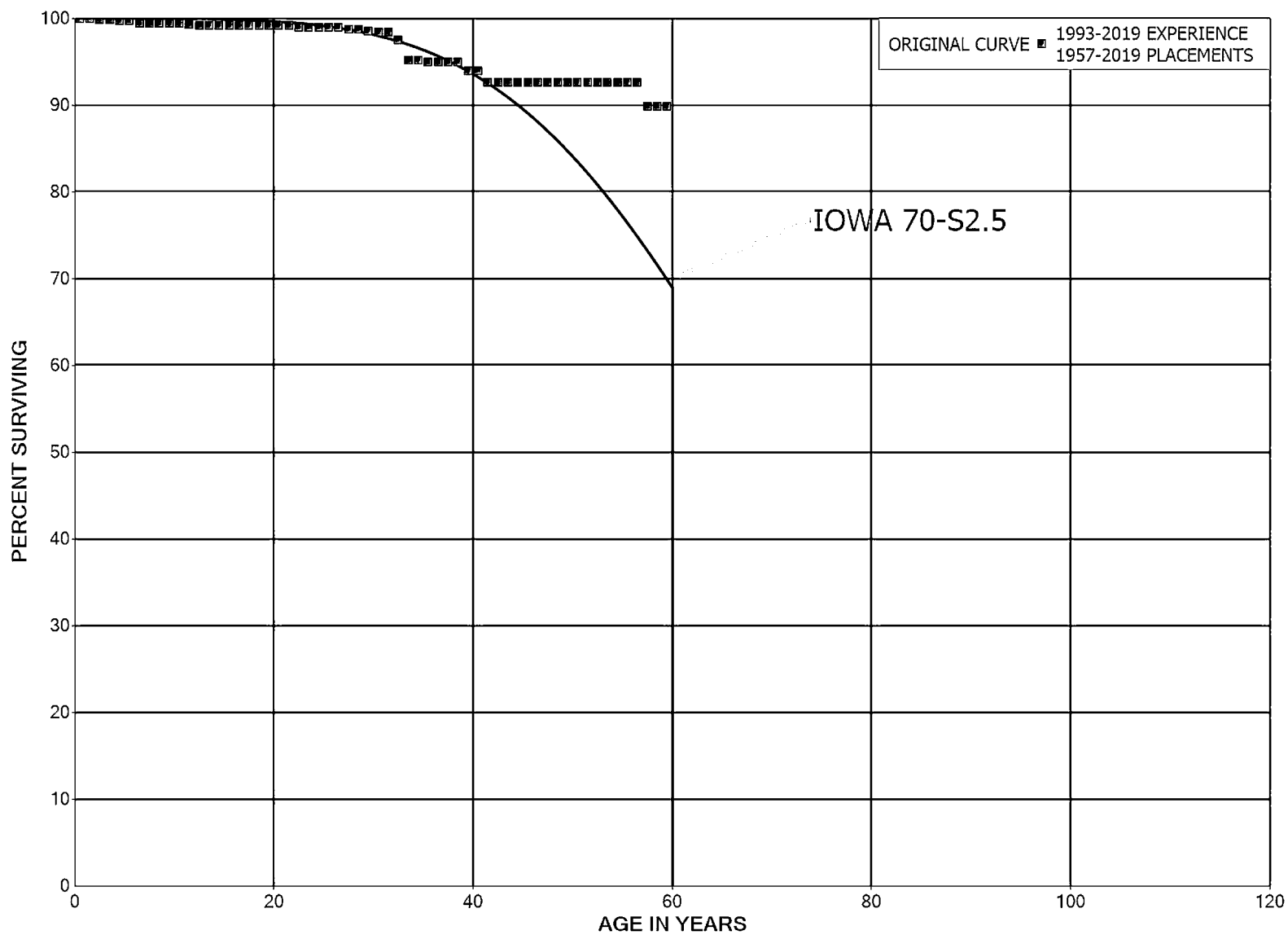
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,995,552		0.0000	1.0000	99.91
40.5	11,995,539	7,875	0.0007	0.9993	99.91
41.5	11,691,615		0.0000	1.0000	99.84
42.5	11,677,806	150,744	0.0129	0.9871	99.84
43.5	11,151,729		0.0000	1.0000	98.56
44.5	5,029,876		0.0000	1.0000	98.56
45.5	5,028,936	752,155	0.1496	0.8504	98.56
46.5	3,604,696		0.0000	1.0000	83.81
47.5	3,603,774		0.0000	1.0000	83.81
48.5	3,602,589		0.0000	1.0000	83.81
49.5	3,602,589		0.0000	1.0000	83.81
50.5	3,601,515		0.0000	1.0000	83.81
51.5	3,600,697		0.0000	1.0000	83.81
52.5	3,557,041		0.0000	1.0000	83.81
53.5	2,853,944		0.0000	1.0000	83.81
54.5	2,853,944		0.0000	1.0000	83.81
55.5	2,853,944		0.0000	1.0000	83.81
56.5	2,756,825		0.0000	1.0000	83.81
57.5	1,895,670		0.0000	1.0000	83.81
58.5	1,895,486		0.0000	1.0000	83.81
59.5	1,024,740		0.0000	1.0000	83.81
60.5	1,016,477		0.0000	1.0000	83.81
61.5	532,902		0.0000	1.0000	83.81
62.5					83.81

EL PASO ELECTRIC COMPANY
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	55,711,639	6,794	0.0001	0.9999	100.00
0.5	57,089,054		0.0000	1.0000	99.99
1.5	56,668,932	58,887	0.0010	0.9990	99.99
2.5	55,480,489		0.0000	1.0000	99.88
3.5	55,210,335	84,172	0.0015	0.9985	99.88
4.5	54,841,217		0.0000	1.0000	99.73
5.5	53,484,749	171,800	0.0032	0.9968	99.73
6.5	51,978,058		0.0000	1.0000	99.41
7.5	51,822,013		0.0000	1.0000	99.41
8.5	37,190,792	2,170	0.0001	0.9999	99.41
9.5	36,990,545	23,243	0.0006	0.9994	99.41
10.5	35,080,468	16,755	0.0005	0.9995	99.34
11.5	34,894,422	27,784	0.0008	0.9992	99.30
12.5	33,338,899		0.0000	1.0000	99.22
13.5	33,286,277		0.0000	1.0000	99.22
14.5	33,253,871		0.0000	1.0000	99.22
15.5	29,686,533		0.0000	1.0000	99.22
16.5	28,854,622	1,268	0.0000	1.0000	99.22
17.5	28,781,694		0.0000	1.0000	99.21
18.5	24,202,036		0.0000	1.0000	99.21
19.5	18,664,955		0.0000	1.0000	99.21
20.5	16,147,053		0.0000	1.0000	99.21
21.5	15,592,732	44,324	0.0028	0.9972	99.21
22.5	12,698,876		0.0000	1.0000	98.93
23.5	5,373,144		0.0000	1.0000	98.93
24.5	3,442,044		0.0000	1.0000	98.93
25.5	2,323,646		0.0000	1.0000	98.93
26.5	2,311,645	3,657	0.0016	0.9984	98.93
27.5	2,272,830		0.0000	1.0000	98.77
28.5	2,268,680	7,157	0.0032	0.9968	98.77
29.5	2,193,092	755	0.0003	0.9997	98.46
30.5	2,233,271		0.0000	1.0000	98.43
31.5	2,119,249	20,984	0.0099	0.9901	98.43
32.5	2,074,497	49,396	0.0238	0.9762	97.45
33.5	2,232,618		0.0000	1.0000	95.13
34.5	2,095,884	3,198	0.0015	0.9985	95.13
35.5	2,134,855		0.0000	1.0000	94.99
36.5	2,105,775		0.0000	1.0000	94.99
37.5	1,970,366		0.0000	1.0000	94.99
38.5	1,877,028	21,176	0.0113	0.9887	94.99

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

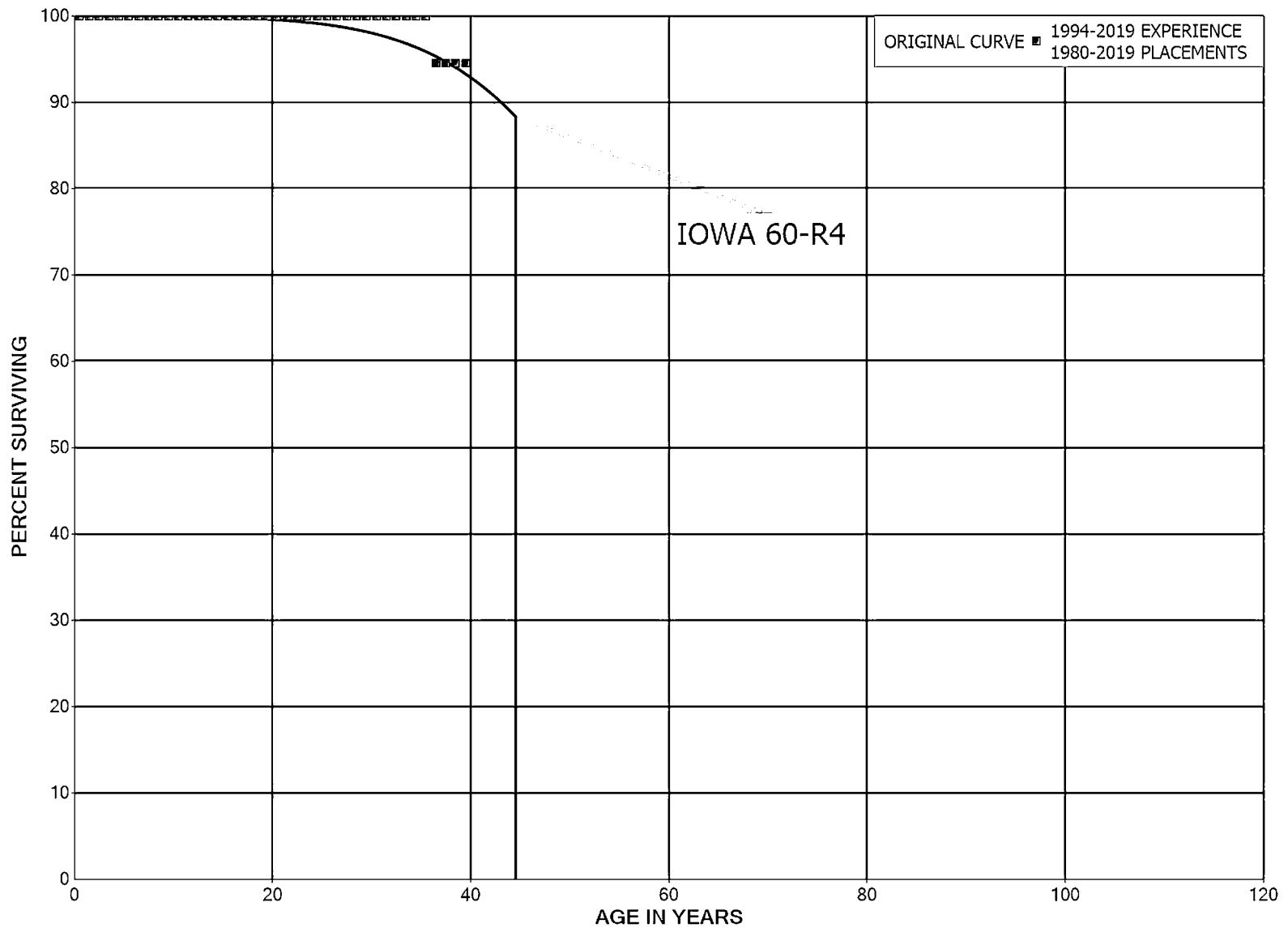
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,731,966		0.0000	1.0000	93.92
40.5	1,535,750	21,176	0.0138	0.9862	93.92
41.5	1,465,168		0.0000	1.0000	92.62
42.5	1,436,014		0.0000	1.0000	92.62
43.5	1,339,002		0.0000	1.0000	92.62
44.5	828,631		0.0000	1.0000	92.62
45.5	817,748		0.0000	1.0000	92.62
46.5	499,956		0.0000	1.0000	92.62
47.5	492,196		0.0000	1.0000	92.62
48.5	492,196		0.0000	1.0000	92.62
49.5	491,260		0.0000	1.0000	92.62
50.5	487,309		0.0000	1.0000	92.62
51.5	419,221		0.0000	1.0000	92.62
52.5	408,339		0.0000	1.0000	92.62
53.5	348,076		0.0000	1.0000	92.62
54.5	344,862		0.0000	1.0000	92.62
55.5	342,566		0.0000	1.0000	92.62
56.5	337,746	10,200	0.0302	0.9698	92.62
57.5	286,612		0.0000	1.0000	89.82
58.5	269,098		0.0000	1.0000	89.82
59.5	268,745		0.0000	1.0000	89.82
60.5	71,428		0.0000	1.0000	89.82
61.5	52,277		0.0000	1.0000	89.82
62.5					89.82

EL PASO ELECTRIC COMPANY
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

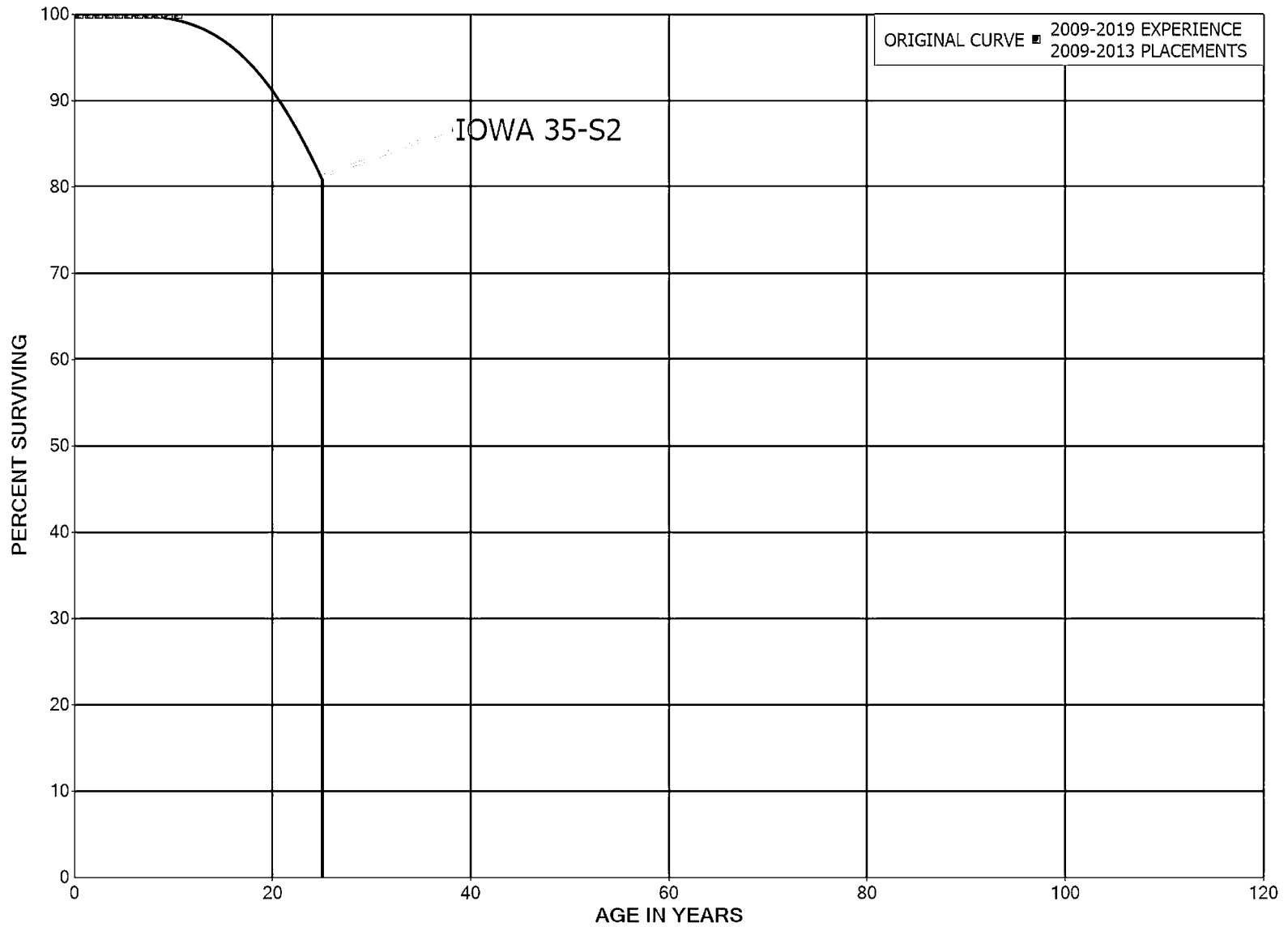
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,394,353		0.0000	1.0000	100.00
0.5	35,466,879		0.0000	1.0000	100.00
1.5	35,240,857		0.0000	1.0000	100.00
2.5	35,167,139		0.0000	1.0000	100.00
3.5	34,612,866		0.0000	1.0000	100.00
4.5	22,147,811		0.0000	1.0000	100.00
5.5	22,069,246		0.0000	1.0000	100.00
6.5	104,529		0.0000	1.0000	100.00
7.5	90,214		0.0000	1.0000	100.00
8.5	90,214		0.0000	1.0000	100.00
9.5	90,214		0.0000	1.0000	100.00
10.5	90,214		0.0000	1.0000	100.00
11.5	101,314		0.0000	1.0000	100.00
12.5	101,314		0.0000	1.0000	100.00
13.5	636,095		0.0000	1.0000	100.00
14.5	636,095		0.0000	1.0000	100.00
15.5	636,095		0.0000	1.0000	100.00
16.5	636,095		0.0000	1.0000	100.00
17.5	636,095		0.0000	1.0000	100.00
18.5	636,095		0.0000	1.0000	100.00
19.5	636,095		0.0000	1.0000	100.00
20.5	631,998		0.0000	1.0000	100.00
21.5	631,998		0.0000	1.0000	100.00
22.5	631,998		0.0000	1.0000	100.00
23.5	631,998		0.0000	1.0000	100.00
24.5	631,998		0.0000	1.0000	100.00
25.5	614,553		0.0000	1.0000	100.00
26.5	614,553		0.0000	1.0000	100.00
27.5	614,553		0.0000	1.0000	100.00
28.5	614,553		0.0000	1.0000	100.00
29.5	614,553		0.0000	1.0000	100.00
30.5	614,553		0.0000	1.0000	100.00
31.5	614,553		0.0000	1.0000	100.00
32.5	614,553		0.0000	1.0000	100.00
33.5	614,553		0.0000	1.0000	100.00
34.5	614,553		0.0000	1.0000	100.00
35.5	614,553	34,102	0.0555	0.9445	100.00
36.5	580,451		0.0000	1.0000	94.45
37.5	569,351		0.0000	1.0000	94.45
38.5	569,351		0.0000	1.0000	94.45
39.5					94.45

EL PASO ELECTRIC COMPANY
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR

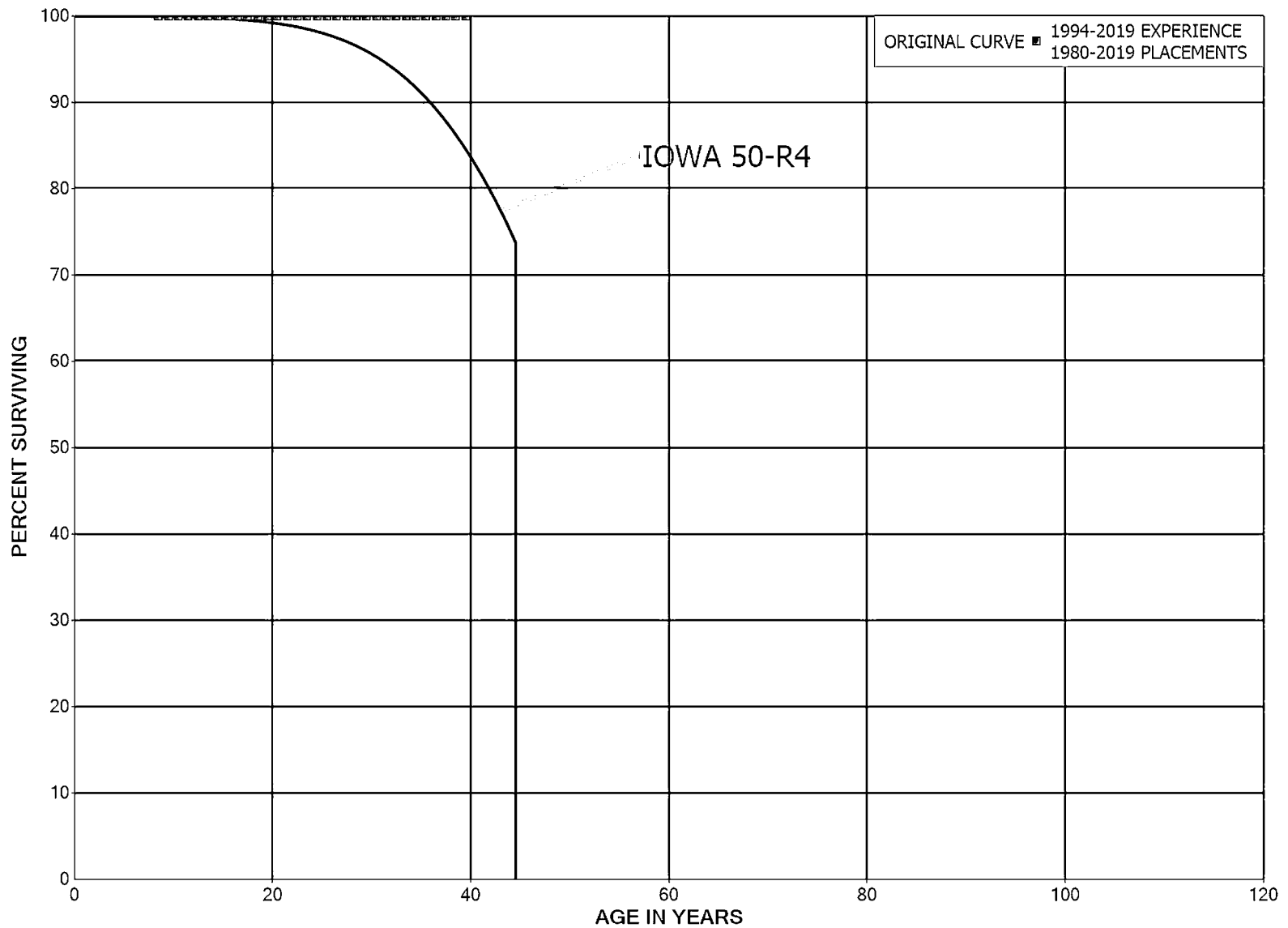
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2013

EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,868		0.0000	1.0000	100.00
0.5	91,868		0.0000	1.0000	100.00
1.5	91,868		0.0000	1.0000	100.00
2.5	91,868		0.0000	1.0000	100.00
3.5	91,868		0.0000	1.0000	100.00
4.5	91,868		0.0000	1.0000	100.00
5.5	91,868		0.0000	1.0000	100.00
6.5	39,814		0.0000	1.0000	100.00
7.5	39,814		0.0000	1.0000	100.00
8.5	39,814		0.0000	1.0000	100.00
9.5	39,814		0.0000	1.0000	100.00
10.5					100.00

EL PASO ELECTRIC COMPANY
ACCOUNT 342.00 FUEL HOLDERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

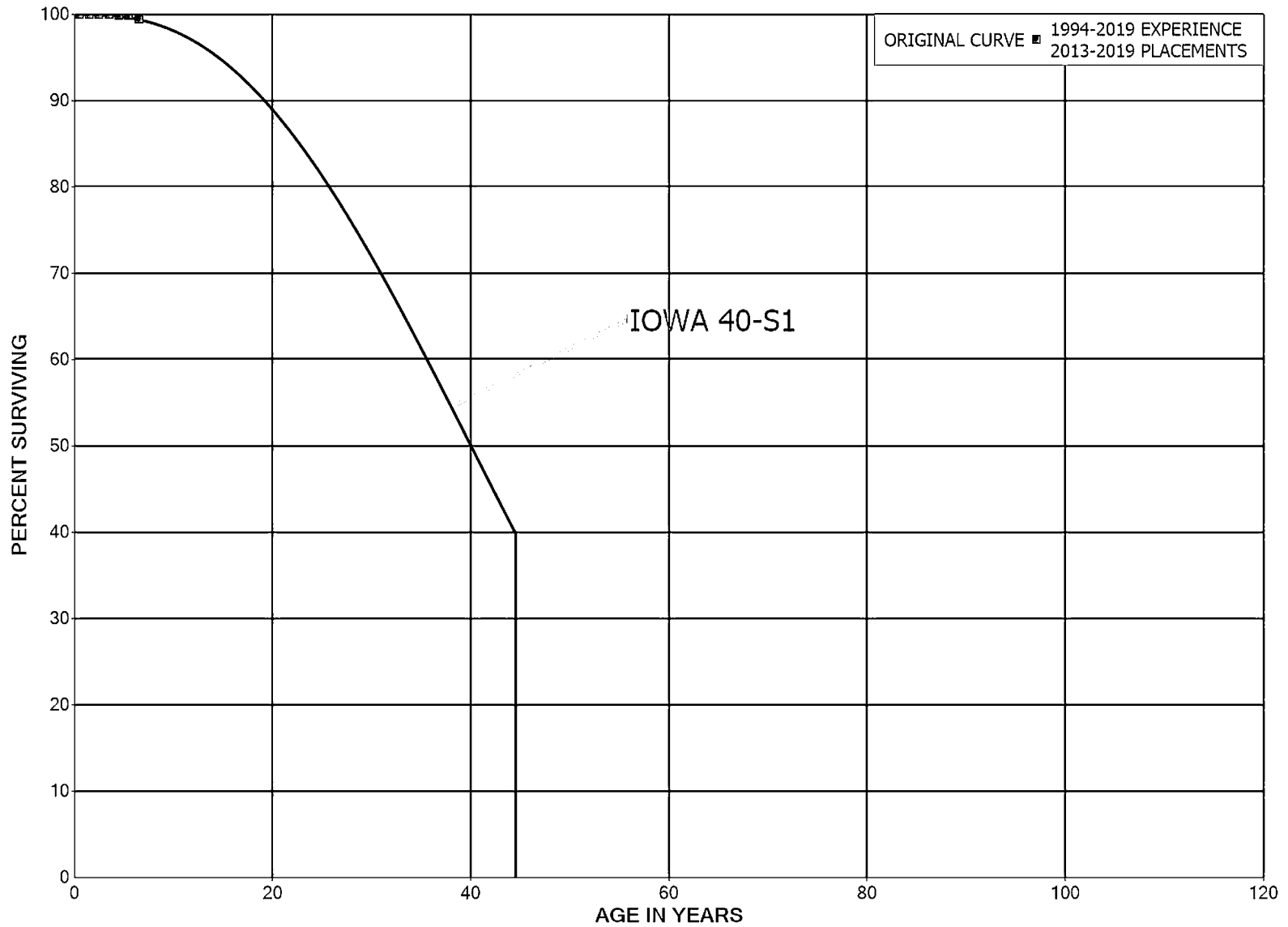
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	24,677,004		0.0000		
0.5	18,807,875		0.0000		
1.5	18,676,577		0.0000		
2.5	18,605,616		0.0000		
3.5	8,889,095		0.0000		
4.5	3,118,540		0.0000		
5.5	3,118,540		0.0000		
6.5					
7.5					
8.5	5,333		0.0000	1.0000	100.00
9.5	5,333		0.0000	1.0000	100.00
10.5	5,333		0.0000	1.0000	100.00
11.5	5,333		0.0000	1.0000	100.00
12.5	213,173		0.0000	1.0000	100.00
13.5	480,893		0.0000	1.0000	100.00
14.5	480,893		0.0000	1.0000	100.00
15.5	480,893		0.0000	1.0000	100.00
16.5	480,893		0.0000	1.0000	100.00
17.5	480,893		0.0000	1.0000	100.00
18.5	480,893		0.0000	1.0000	100.00
19.5	480,893		0.0000	1.0000	100.00
20.5	480,893		0.0000	1.0000	100.00
21.5	480,893		0.0000	1.0000	100.00
22.5	480,893		0.0000	1.0000	100.00
23.5	480,893		0.0000	1.0000	100.00
24.5	480,893		0.0000	1.0000	100.00
25.5	480,893		0.0000	1.0000	100.00
26.5	480,893		0.0000	1.0000	100.00
27.5	480,893		0.0000	1.0000	100.00
28.5	480,893		0.0000	1.0000	100.00
29.5	480,893		0.0000	1.0000	100.00
30.5	480,893		0.0000	1.0000	100.00
31.5	480,893		0.0000	1.0000	100.00
32.5	480,893		0.0000	1.0000	100.00
33.5	480,893		0.0000	1.0000	100.00
34.5	475,560		0.0000	1.0000	100.00
35.5	475,560		0.0000	1.0000	100.00
36.5	475,560		0.0000	1.0000	100.00
37.5	475,560		0.0000	1.0000	100.00
38.5	267,720		0.0000	1.0000	100.00
39.5					100.00

EL PASO ELECTRIC COMPANY
ACCOUNT 343.00 PRIME MOVERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

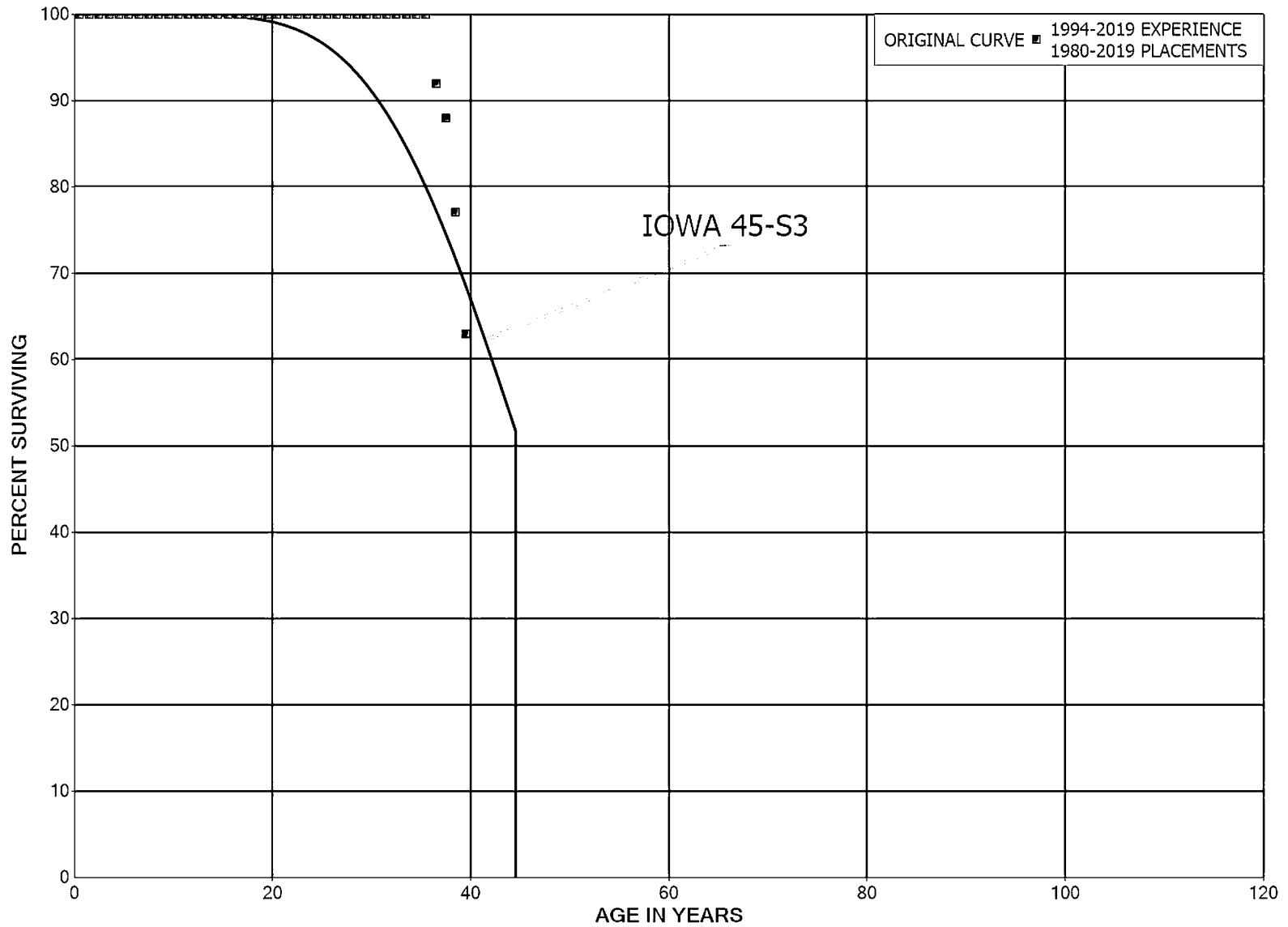
ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	372,476,668		0.0000	1.0000	100.00
0.5	300,844,291		0.0000	1.0000	100.00
1.5	294,828,681		0.0000	1.0000	100.00
2.5	293,160,261	277,389	0.0009	0.9991	100.00
3.5	172,302,034	204,330	0.0012	0.9988	99.91
4.5	55,323,486		0.0000	1.0000	99.79
5.5	55,323,486	203,794	0.0037	0.9963	99.79
6.5					99.42

EL PASO ELECTRIC COMPANY
ACCOUNT 344.00 GENERATORS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

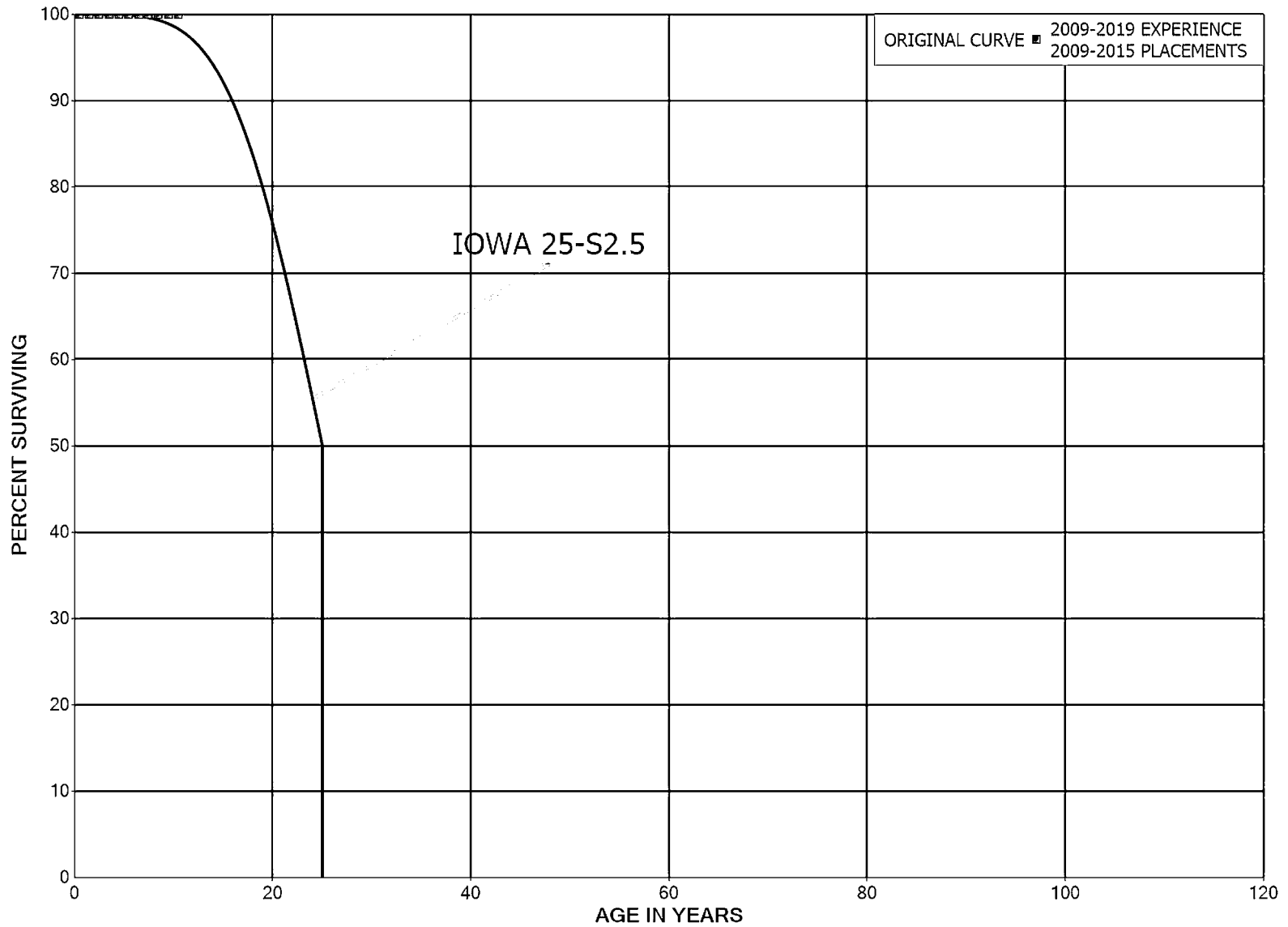
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	42,747,072		0.0000	1.0000	100.00
0.5	36,158,807		0.0000	1.0000	100.00
1.5	36,047,358		0.0000	1.0000	100.00
2.5	35,200,903		0.0000	1.0000	100.00
3.5	25,856,239		0.0000	1.0000	100.00
4.5	16,883,839		0.0000	1.0000	100.00
5.5	8,463,262		0.0000	1.0000	100.00
6.5	8,463,262		0.0000	1.0000	100.00
7.5	8,426,470		0.0000	1.0000	100.00
8.5	8,426,470		0.0000	1.0000	100.00
9.5	8,241,743		0.0000	1.0000	100.00
10.5	8,215,074		0.0000	1.0000	100.00
11.5	8,031,516		0.0000	1.0000	100.00
12.5	8,196,749		0.0000	1.0000	100.00
13.5	9,024,901		0.0000	1.0000	100.00
14.5	9,024,901		0.0000	1.0000	100.00
15.5	9,024,901		0.0000	1.0000	100.00
16.5	993,385		0.0000	1.0000	100.00
17.5	993,385		0.0000	1.0000	100.00
18.5	993,385		0.0000	1.0000	100.00
19.5	993,385		0.0000	1.0000	100.00
20.5	993,385		0.0000	1.0000	100.00
21.5	993,385		0.0000	1.0000	100.00
22.5	993,385		0.0000	1.0000	100.00
23.5	993,385		0.0000	1.0000	100.00
24.5	993,385		0.0000	1.0000	100.00
25.5	993,385		0.0000	1.0000	100.00
26.5	993,385		0.0000	1.0000	100.00
27.5	993,385		0.0000	1.0000	100.00
28.5	993,385		0.0000	1.0000	100.00
29.5	993,385		0.0000	1.0000	100.00
30.5	993,385		0.0000	1.0000	100.00
31.5	993,385		0.0000	1.0000	100.00
32.5	993,385		0.0000	1.0000	100.00
33.5	993,385		0.0000	1.0000	100.00
34.5	993,385		0.0000	1.0000	100.00
35.5	993,385	79,828	0.0804	0.9196	100.00
36.5	913,557	39,284	0.0430	0.9570	91.96
37.5	874,273	109,243	0.1250	0.8750	88.01
38.5	599,797	109,363	0.1823	0.8177	77.01
39.5					62.97

EL PASO ELECTRIC COMPANY
ACCOUNT 344.00 GENERATORS - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS - SOLAR

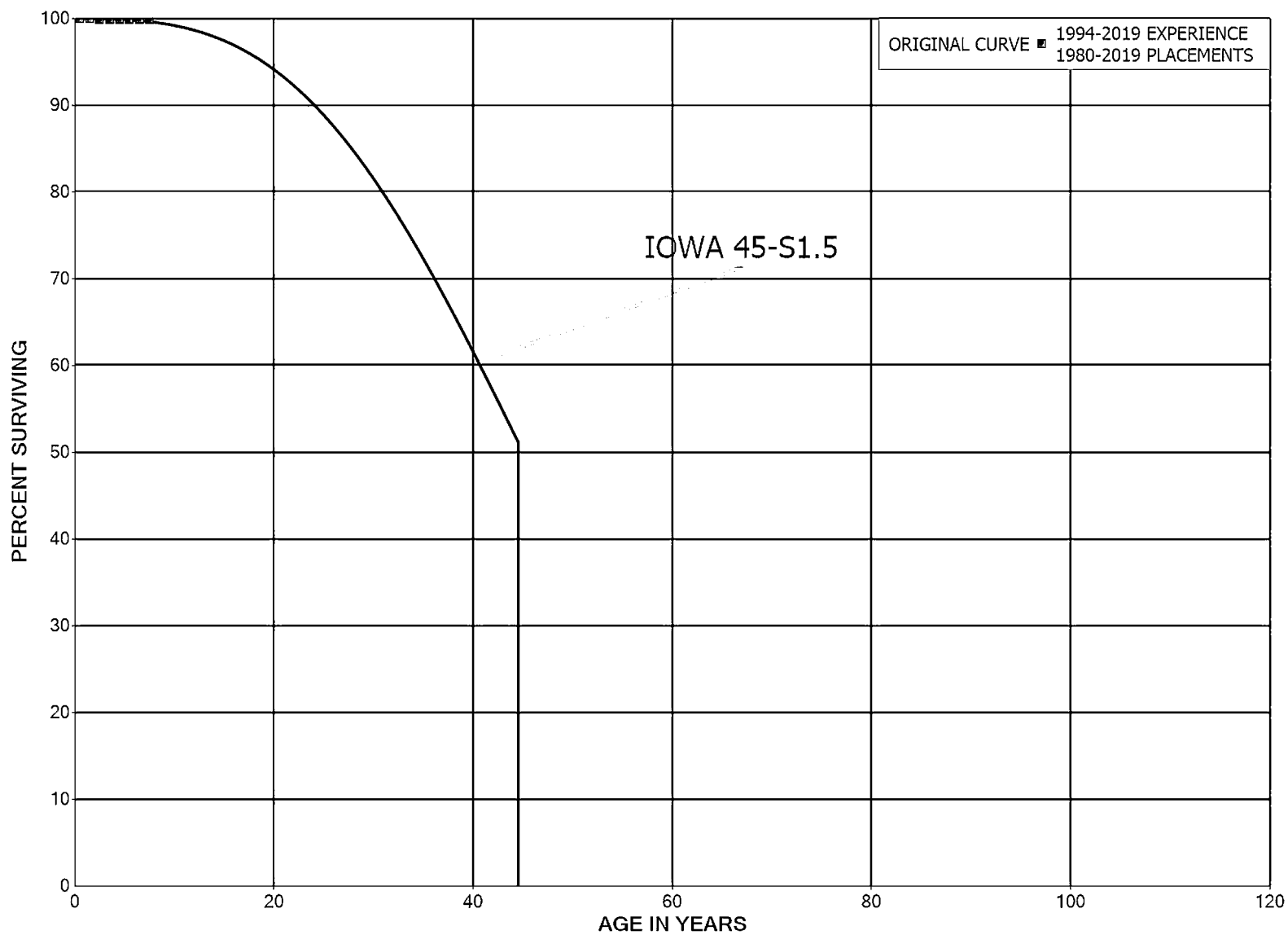
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015

EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,187,262		0.0000	1.0000	100.00
0.5	1,187,262		0.0000	1.0000	100.00
1.5	1,187,262		0.0000	1.0000	100.00
2.5	1,187,262		0.0000	1.0000	100.00
3.5	1,187,262		0.0000	1.0000	100.00
4.5	944,430		0.0000	1.0000	100.00
5.5	944,430		0.0000	1.0000	100.00
6.5	896,809		0.0000	1.0000	100.00
7.5	587,576		0.0000	1.0000	100.00
8.5	226,663		0.0000	1.0000	100.00
9.5	226,663		0.0000	1.0000	100.00
10.5					100.00

EL PASO ELECTRIC COMPANY
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

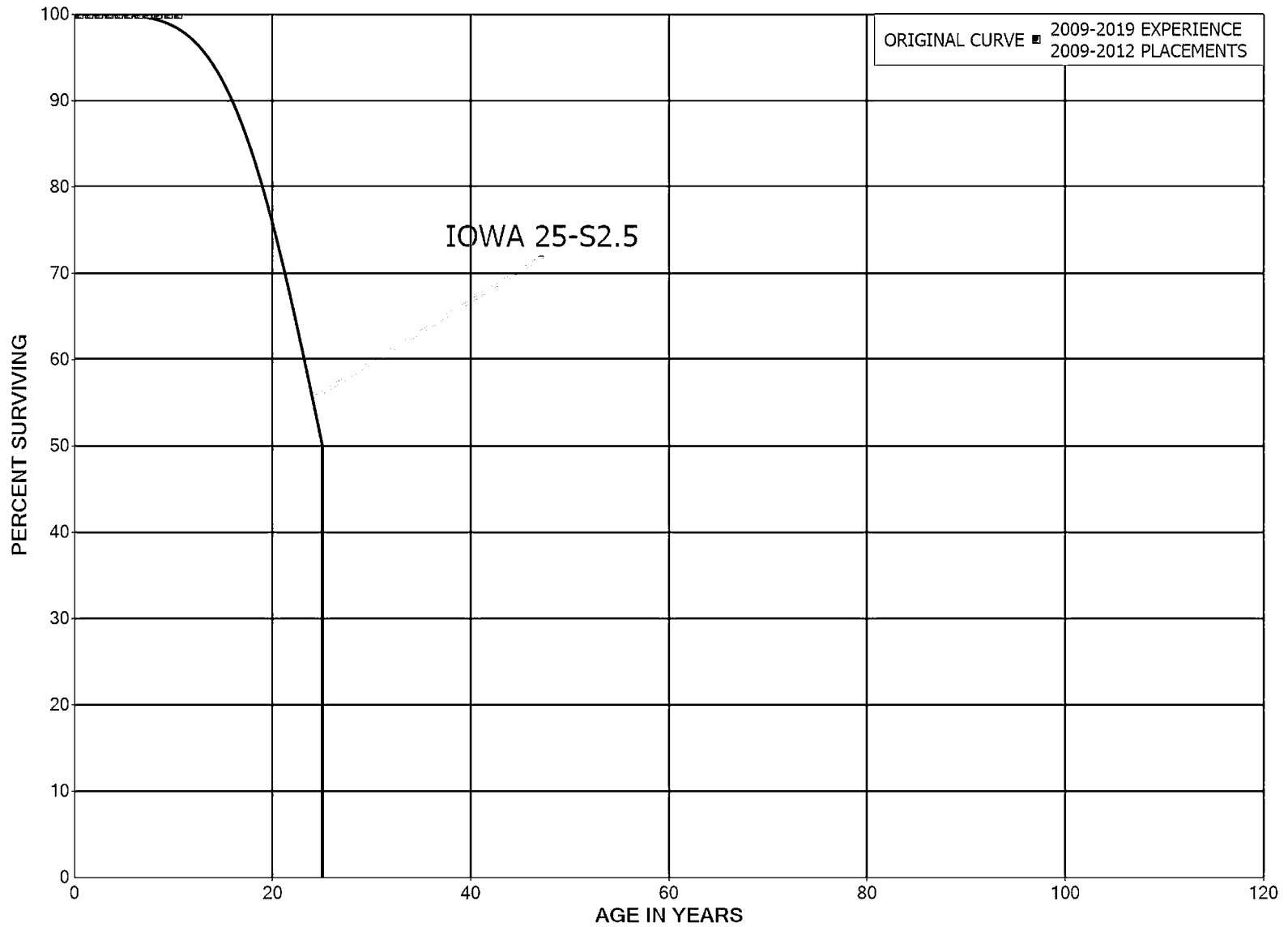
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	27,489,985	48,946	0.0000	1.0000	100.00
0.5	23,431,573		0.0000	1.0000	100.00
1.5	23,385,719		0.0021	0.9979	100.00
2.5	22,837,263		0.0000	1.0000	99.79
3.5	17,720,443		0.0000	1.0000	99.79
4.5	5,253,019		0.0000	1.0000	99.79
5.5	5,202,416		0.0000	1.0000	99.79
6.5	536,392		0.0000	1.0000	99.79
7.5					99.79
8.5					
9.5					
10.5					
11.5					
12.5					
13.5	451,417		0.0000		
14.5	451,417		0.0000		
15.5	451,417		0.0000		
16.5	451,417		0.0000		
17.5	451,417		0.0000		
18.5	451,417		0.0000		
19.5	451,417		0.0000		
20.5	451,417		0.0000		
21.5	451,417		0.0000		
22.5	451,417		0.0000		
23.5	451,417		0.0000		
24.5	451,417		0.0000		
25.5	451,417		0.0000		
26.5	451,417		0.0000		
27.5	451,417		0.0000		
28.5	451,417		0.0000		
29.5	451,417		0.0000		
30.5	451,417		0.0000		
31.5	451,417		0.0000		
32.5	451,417		0.0000		
33.5	451,417		0.0000		
34.5	451,417		0.0000		
35.5	451,417		0.0000		
36.5	451,417		0.0000		
37.5	451,417		0.0000		
38.5	451,417		0.0000		
39.5					

EL PASO ELECTRIC COMPANY
ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

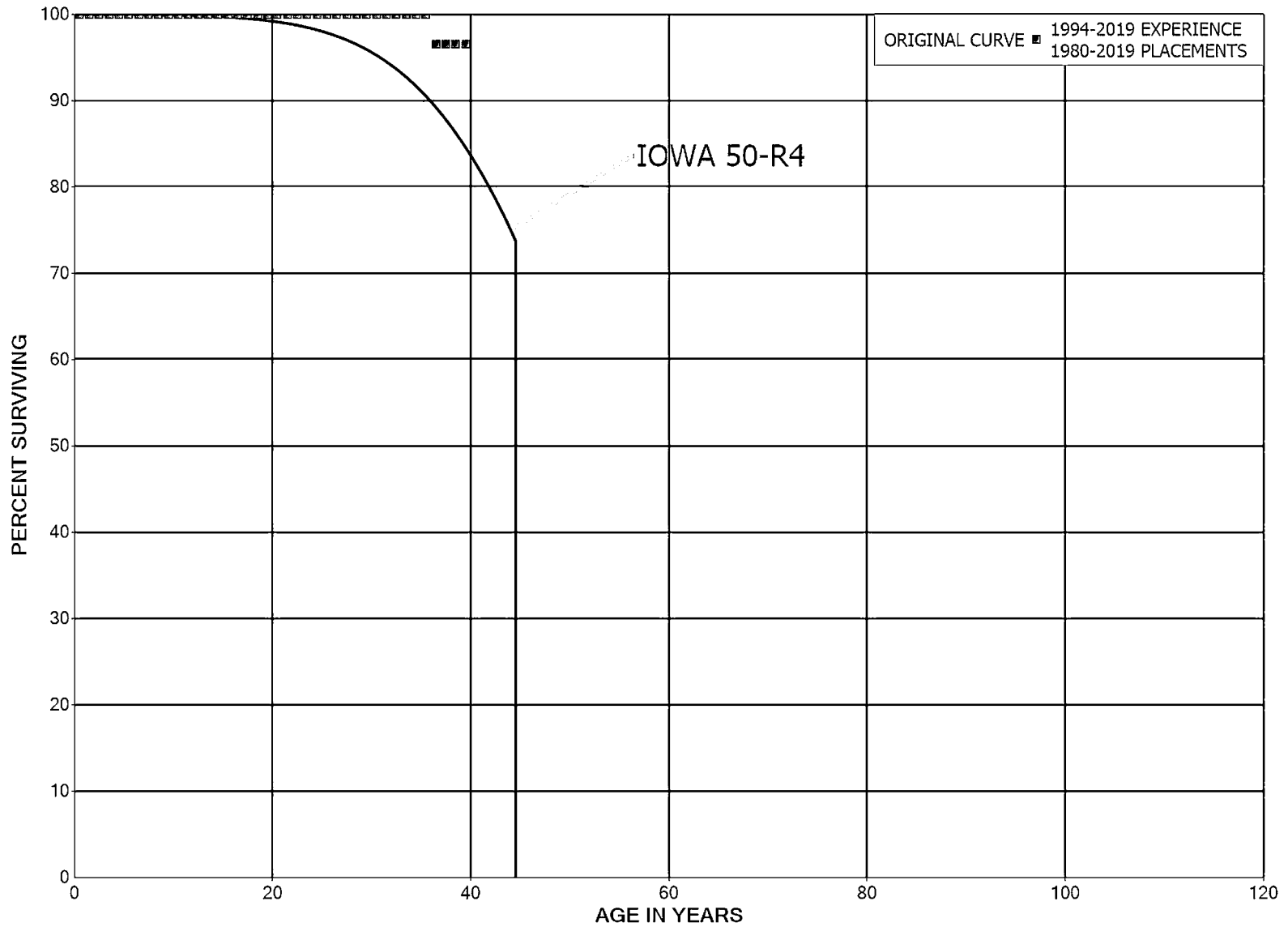
ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2012

EXPERIENCE BAND 2009-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,360		0.0000	1.0000	100.00
0.5	167,360		0.0000	1.0000	100.00
1.5	167,360		0.0000	1.0000	100.00
2.5	167,360		0.0000	1.0000	100.00
3.5	167,360		0.0000	1.0000	100.00
4.5	167,360		0.0000	1.0000	100.00
5.5	167,360		0.0000	1.0000	100.00
6.5	167,360		0.0000	1.0000	100.00
7.5	105,887		0.0000	1.0000	100.00
8.5	48,070		0.0000	1.0000	100.00
9.5	48,070		0.0000	1.0000	100.00
10.5					100.00

EL PASO ELECTRIC COMPANY
ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

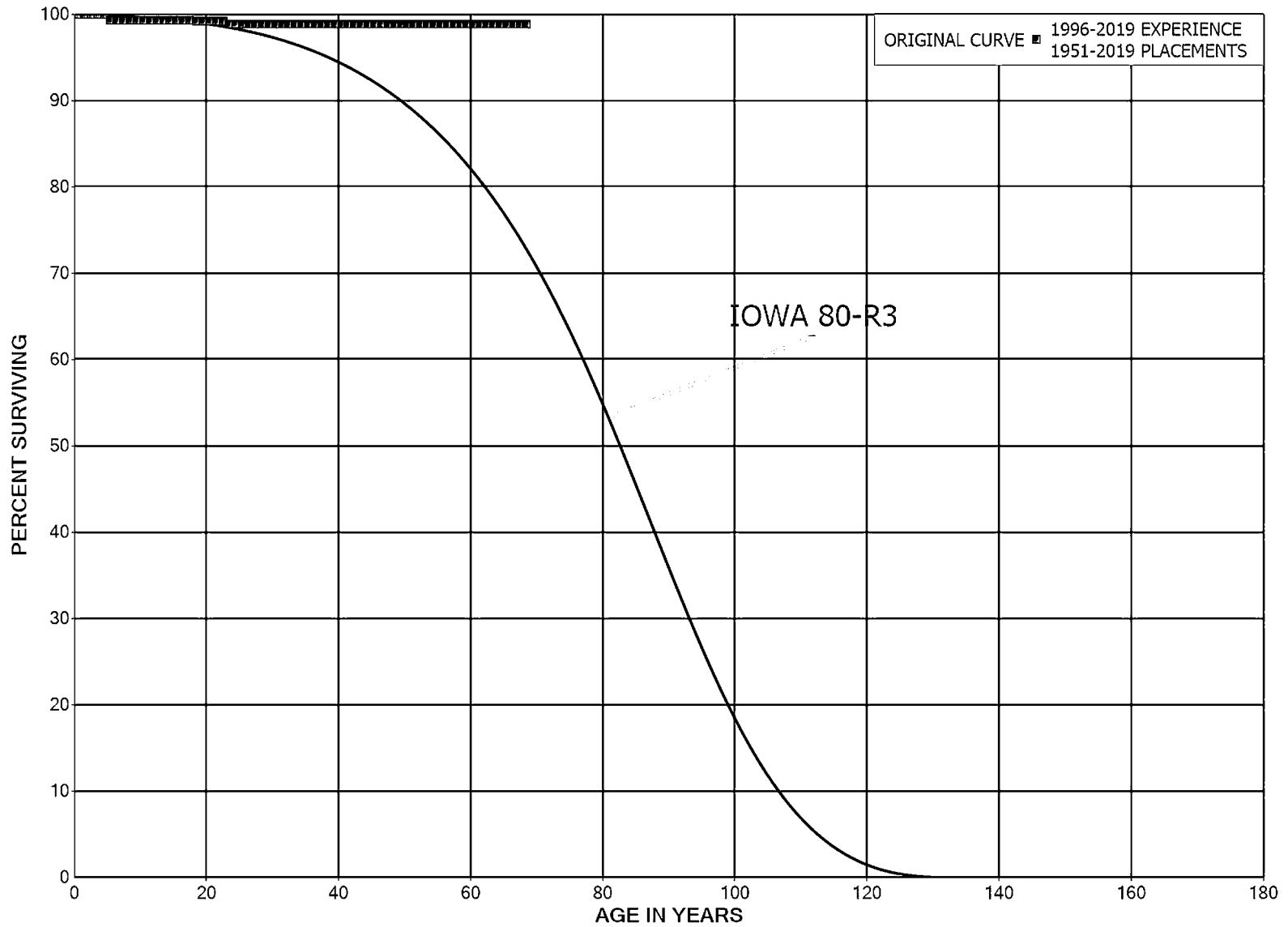
ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2019

EXPERIENCE BAND 1994-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	5,838,559		0.0000	1.0000	100.00
0.5	5,489,726		0.0000	1.0000	100.00
1.5	5,489,712		0.0000	1.0000	100.00
2.5	5,434,483		0.0000	1.0000	100.00
3.5	4,844,938		0.0000	1.0000	100.00
4.5	3,844,318		0.0000	1.0000	100.00
5.5	3,844,318		0.0000	1.0000	100.00
6.5	3,497,302		0.0000	1.0000	100.00
7.5	3,350,086		0.0000	1.0000	100.00
8.5	3,350,086		0.0000	1.0000	100.00
9.5	3,350,086		0.0000	1.0000	100.00
10.5	3,351,421		0.0000	1.0000	100.00
11.5	3,423,033		0.0000	1.0000	100.00
12.5	3,462,101		0.0000	1.0000	100.00
13.5	3,843,313		0.0000	1.0000	100.00
14.5	3,843,313		0.0000	1.0000	100.00
15.5	3,834,947		0.0000	1.0000	100.00
16.5	3,734,264		0.0000	1.0000	100.00
17.5	3,524,130		0.0000	1.0000	100.00
18.5	2,870,290		0.0000	1.0000	100.00
19.5	2,738,049		0.0000	1.0000	100.00
20.5	2,718,185		0.0000	1.0000	100.00
21.5	2,673,701		0.0000	1.0000	100.00
22.5	2,623,168		0.0000	1.0000	100.00
23.5	1,050,652		0.0000	1.0000	100.00
24.5	602,136		0.0000	1.0000	100.00
25.5	535,781		0.0000	1.0000	100.00
26.5	535,781		0.0000	1.0000	100.00
27.5	535,781		0.0000	1.0000	100.00
28.5	535,781		0.0000	1.0000	100.00
29.5	535,781		0.0000	1.0000	100.00
30.5	535,781		0.0000	1.0000	100.00
31.5	535,781		0.0000	1.0000	100.00
32.5	535,781		0.0000	1.0000	100.00
33.5	535,781		0.0000	1.0000	100.00
34.5	535,781		0.0000	1.0000	100.00
35.5	535,781	18,819	0.0351	0.9649	100.00
36.5	515,627		0.0000	1.0000	96.49
37.5	444,015		0.0000	1.0000	96.49
38.5	362,393		0.0000	1.0000	96.49
39.5					96.49

EL PASO ELECTRIC COMPANY
ACCOUNT 350.10 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2019

EXPERIENCE BAND 1996-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	10,811,232	300	0.0000	1.0000	100.00
0.5	4,936,289	152	0.0000	1.0000	100.00
1.5	4,936,137		0.0000	1.0000	99.99
2.5	4,388,825		0.0000	1.0000	99.99
3.5	4,087,119		0.0000	1.0000	99.99
4.5	4,321,163	29,475	0.0068	0.9932	99.99
5.5	4,774,190		0.0000	1.0000	99.31
6.5	4,960,134		0.0000	1.0000	99.31
7.5	4,966,451		0.0000	1.0000	99.31
8.5	5,185,899		0.0000	1.0000	99.31
9.5	5,188,185		0.0000	1.0000	99.31
10.5	5,203,456		0.0000	1.0000	99.31
11.5	7,290,692		0.0000	1.0000	99.31
12.5	7,300,445		0.0000	1.0000	99.31
13.5	6,802,867	1,074	0.0002	0.9998	99.31
14.5	6,831,641		0.0000	1.0000	99.30
15.5	6,764,945		0.0000	1.0000	99.30
16.5	5,886,497	1,520	0.0003	0.9997	99.30
17.5	7,105,074	8,476	0.0012	0.9988	99.27
18.5	7,105,569		0.0000	1.0000	99.15
19.5	7,135,463	380	0.0001	0.9999	99.15
20.5	7,220,467		0.0000	1.0000	99.15
21.5	7,270,419		0.0000	1.0000	99.15
22.5	7,292,798	26,157	0.0036	0.9964	99.15
23.5	7,273,670		0.0000	1.0000	98.79
24.5	7,318,263		0.0000	1.0000	98.79
25.5	7,371,662		0.0000	1.0000	98.79
26.5	7,682,149		0.0000	1.0000	98.79
27.5	7,723,119		0.0000	1.0000	98.79
28.5	7,500,526		0.0000	1.0000	98.79
29.5	7,039,407		0.0000	1.0000	98.79
30.5	4,435,984		0.0000	1.0000	98.79
31.5	4,445,468		0.0000	1.0000	98.79
32.5	4,301,701		0.0000	1.0000	98.79
33.5	4,310,223		0.0000	1.0000	98.79
34.5	4,300,778		0.0000	1.0000	98.79
35.5	2,280,976		0.0000	1.0000	98.79
36.5	2,290,222		0.0000	1.0000	98.79
37.5	2,290,917		0.0000	1.0000	98.79
38.5	2,350,715		0.0000	1.0000	98.79

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

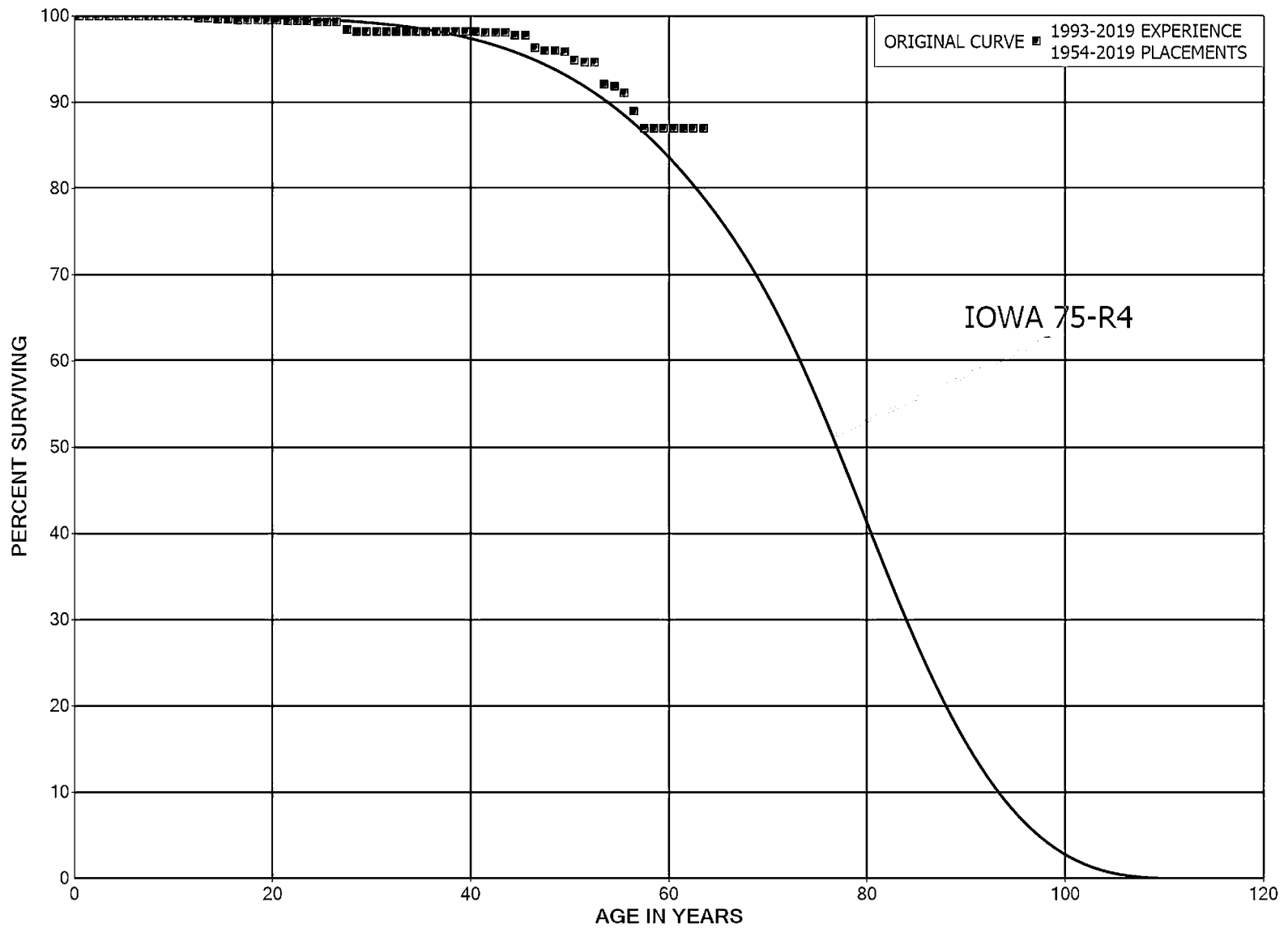
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2019

EXPERIENCE BAND 1996-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,295,659		0.0000	1.0000	98.79
40.5	2,270,610		0.0000	1.0000	98.79
41.5	1,050,513		0.0000	1.0000	98.79
42.5	1,042,093		0.0000	1.0000	98.79
43.5	1,012,240		0.0000	1.0000	98.79
44.5	942,131		0.0000	1.0000	98.79
45.5	892,179		0.0000	1.0000	98.79
46.5	869,801		0.0000	1.0000	98.79
47.5	862,771		0.0000	1.0000	98.79
48.5	818,178		0.0000	1.0000	98.79
49.5	764,779		0.0000	1.0000	98.79
50.5	454,292		0.0000	1.0000	98.79
51.5	413,322		0.0000	1.0000	98.79
52.5	401,872		0.0000	1.0000	98.79
53.5	380,488		0.0000	1.0000	98.79
54.5	360,632		0.0000	1.0000	98.79
55.5	344,832		0.0000	1.0000	98.79
56.5	269,150		0.0000	1.0000	98.79
57.5	259,416		0.0000	1.0000	98.79
58.5	253,589		0.0000	1.0000	98.79
59.5	212,313		0.0000	1.0000	98.79
60.5	194,140		0.0000	1.0000	98.79
61.5	164,603		0.0000	1.0000	98.79
62.5	74,957		0.0000	1.0000	98.79
63.5	36,255		0.0000	1.0000	98.79
64.5	15,867		0.0000	1.0000	98.79
65.5	15,867		0.0000	1.0000	98.79
66.5	15,317		0.0000	1.0000	98.79
67.5	15,275		0.0000	1.0000	98.79
68.5					98.79

EL PASO ELECTRIC COMPANY
ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	8,108,423	0	0.0000	1.0000	100.00
0.5	7,561,405	5,221	0.0007	0.9993	100.00
1.5	6,911,552	168	0.0000	1.0000	99.93
2.5	6,499,163		0.0000	1.0000	99.93
3.5	5,175,482		0.0000	1.0000	99.93
4.5	4,619,086	1,395	0.0003	0.9997	99.93
5.5	4,501,161		0.0000	1.0000	99.90
6.5	4,177,971		0.0000	1.0000	99.90
7.5	4,169,916		0.0000	1.0000	99.90
8.5	6,681,780	490	0.0001	0.9999	99.90
9.5	6,678,069	25	0.0000	1.0000	99.89
10.5	5,612,121	0	0.0000	1.0000	99.89
11.5	5,619,006	10,542	0.0019	0.9981	99.89
12.5	5,523,264	420	0.0001	0.9999	99.70
13.5	5,070,978	3,158	0.0006	0.9994	99.70
14.5	5,020,977		0.0000	1.0000	99.63
15.5	5,020,837	5,349	0.0011	0.9989	99.63
16.5	4,947,002		0.0000	1.0000	99.53
17.5	4,607,715		0.0000	1.0000	99.53
18.5	4,602,098		0.0000	1.0000	99.53
19.5	4,415,294		0.0000	1.0000	99.53
20.5	4,409,719	5,790	0.0013	0.9987	99.53
21.5	4,404,868	687	0.0002	0.9998	99.40
22.5	4,352,647	838	0.0002	0.9998	99.38
23.5	4,351,809	2,088	0.0005	0.9995	99.36
24.5	4,145,235	1,764	0.0004	0.9996	99.31
25.5	4,179,339	1,554	0.0004	0.9996	99.27
26.5	4,185,041	37,398	0.0089	0.9911	99.24
27.5	4,035,791	4,965	0.0012	0.9988	98.35
28.5	4,026,763	435	0.0001	0.9999	98.23
29.5	4,042,418		0.0000	1.0000	98.22
30.5	3,765,548	150	0.0000	1.0000	98.22
31.5	3,748,456	477	0.0001	0.9999	98.21
32.5	3,786,099		0.0000	1.0000	98.20
33.5	3,431,773		0.0000	1.0000	98.20
34.5	3,398,802		0.0000	1.0000	98.20
35.5	199,368		0.0000	1.0000	98.20
36.5	233,219		0.0000	1.0000	98.20
37.5	231,780		0.0000	1.0000	98.20
38.5	227,205		0.0000	1.0000	98.20

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

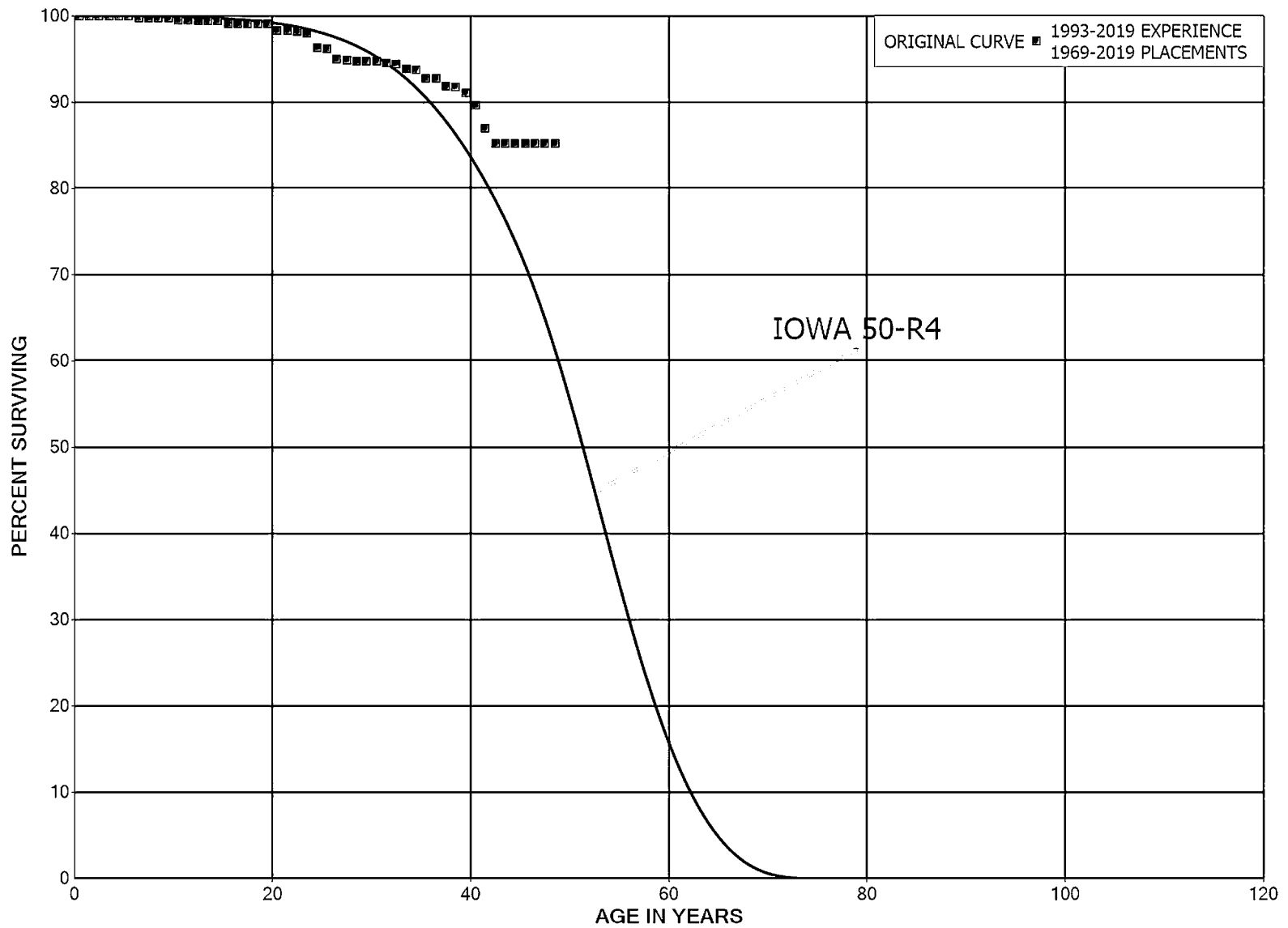
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	227,205		0.0000	1.0000	98.20
40.5	227,205	294	0.0013	0.9987	98.20
41.5	226,911	48	0.0002	0.9998	98.07
42.5	226,863		0.0000	1.0000	98.05
43.5	226,863	749	0.0033	0.9967	98.05
44.5	226,114		0.0000	1.0000	97.73
45.5	226,114	3,389	0.0150	0.9850	97.73
46.5	222,725	684	0.0031	0.9969	96.26
47.5	219,222		0.0000	1.0000	95.97
48.5	218,766	317	0.0014	0.9986	95.97
49.5	218,449	2,276	0.0104	0.9896	95.83
50.5	216,173	426	0.0020	0.9980	94.83
51.5	215,747		0.0000	1.0000	94.64
52.5	183,261	5,002	0.0273	0.9727	94.64
53.5	171,687	464	0.0027	0.9973	92.06
54.5	171,223	1,388	0.0081	0.9919	91.81
55.5	166,793	3,951	0.0237	0.9763	91.07
56.5	140,983	3,121	0.0221	0.9779	88.91
57.5	133,772		0.0000	1.0000	86.94
58.5	133,772		0.0000	1.0000	86.94
59.5	85,726		0.0000	1.0000	86.94
60.5	81,267		0.0000	1.0000	86.94
61.5	67,932		0.0000	1.0000	86.94
62.5	29,981		0.0000	1.0000	86.94
63.5					86.94

EL PASO ELECTRIC COMPANY
ACCOUNT 353.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	125,067,807		0.0000	1.0000	100.00
0.5	123,381,785	3,520	0.0000	1.0000	100.00
1.5	119,973,354	1,874	0.0000	1.0000	100.00
2.5	114,067,017	10,443	0.0001	0.9999	100.00
3.5	106,098,721	1,247	0.0000	1.0000	99.99
4.5	98,012,081	7,501	0.0001	0.9999	99.99
5.5	98,507,346	289,681	0.0029	0.9971	99.98
6.5	93,945,324	46	0.0000	1.0000	99.68
7.5	90,191,602	1,165	0.0000	1.0000	99.68
8.5	111,721,431	521	0.0000	1.0000	99.68
9.5	111,030,618	181,379	0.0016	0.9984	99.68
10.5	103,071,046	64,442	0.0006	0.9994	99.52
11.5	90,459,870	30,920	0.0003	0.9997	99.46
12.5	91,565,937	69,676	0.0008	0.9992	99.42
13.5	90,874,522	369	0.0000	1.0000	99.35
14.5	94,475,246	254,631	0.0027	0.9973	99.35
15.5	92,769,320	25,833	0.0003	0.9997	99.08
16.5	85,138,709	1,882	0.0000	1.0000	99.05
17.5	84,118,567	10,119	0.0001	0.9999	99.05
18.5	84,350,858	1,565	0.0000	1.0000	99.04
19.5	79,802,075	626,509	0.0079	0.9921	99.04
20.5	80,269,127	506	0.0000	1.0000	98.26
21.5	80,808,087	111,260	0.0014	0.9986	98.26
22.5	73,579,963	163,280	0.0022	0.9978	98.12
23.5	73,331,768	1,250,013	0.0170	0.9830	97.90
24.5	71,739,864	23,121	0.0003	0.9997	96.24
25.5	70,900,678	935,034	0.0132	0.9868	96.20
26.5	69,965,644	91,742	0.0013	0.9987	94.94
27.5	69,628,184	71,847	0.0010	0.9990	94.81
28.5	69,069,682	1,282	0.0000	1.0000	94.71
29.5	64,567,954	10,227	0.0002	0.9998	94.71
30.5	46,253,006	75,192	0.0016	0.9984	94.70
31.5	46,137,531	70,396	0.0015	0.9985	94.54
32.5	42,338,532	261,251	0.0062	0.9938	94.40
33.5	41,712,188	26,157	0.0006	0.9994	93.82
34.5	41,239,758	471,144	0.0114	0.9886	93.76
35.5	10,632,523	605	0.0001	0.9999	92.69
36.5	10,564,176	99,040	0.0094	0.9906	92.68
37.5	9,990,821	13,126	0.0013	0.9987	91.81
38.5	9,522,704	68,151	0.0072	0.9928	91.69

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

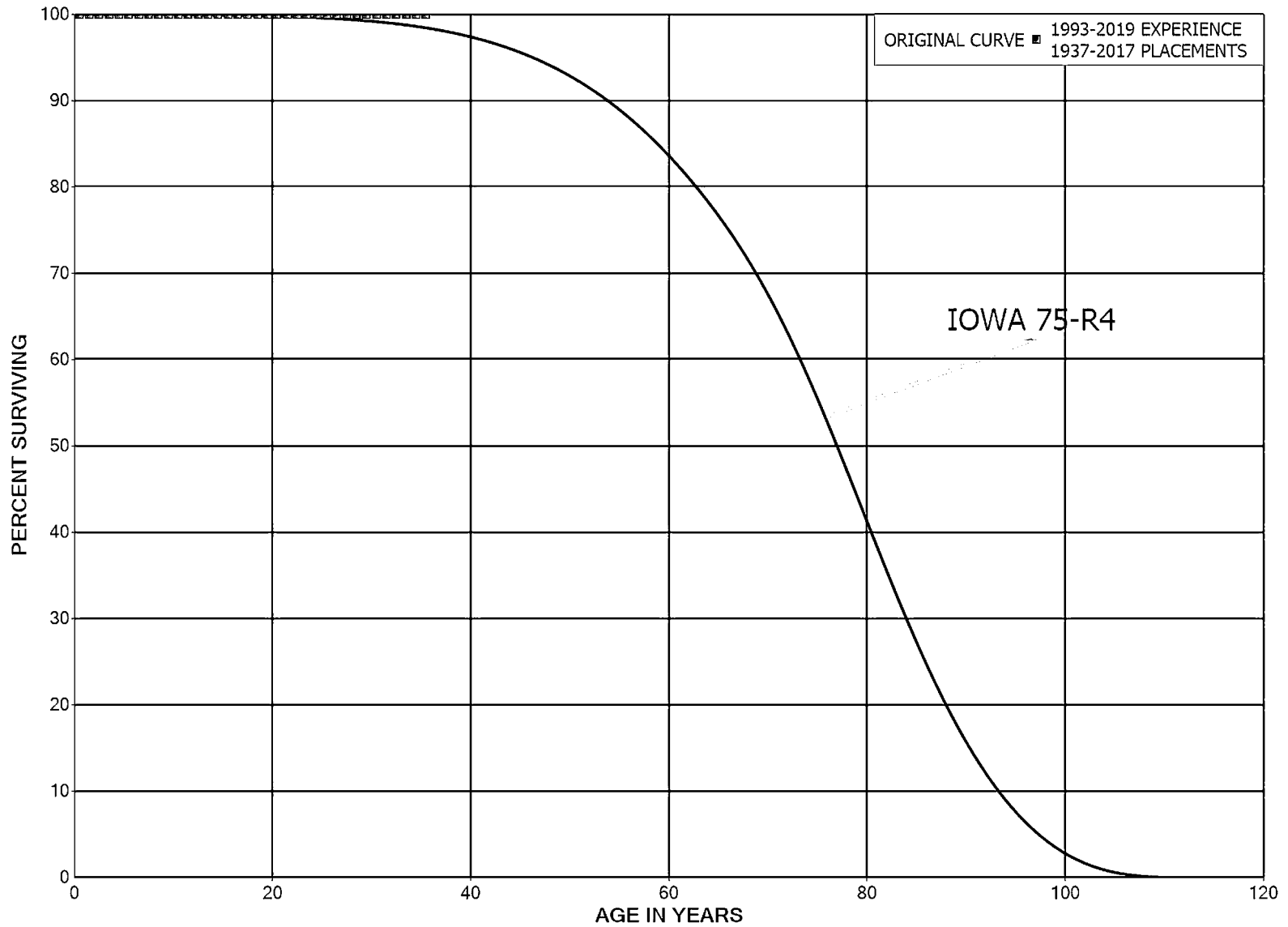
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,704,316	123,831	0.0161	0.9839	91.03
40.5	7,408,332	218,419	0.0295	0.9705	89.57
41.5	4,031,385	80,148	0.0199	0.9801	86.93
42.5	3,951,237	96	0.0000	1.0000	85.20
43.5	3,291,692	170	0.0001	0.9999	85.20
44.5	3,279,082	62	0.0000	1.0000	85.20
45.5	2,821,871		0.0000	1.0000	85.19
46.5	1,991,746		0.0000	1.0000	85.19
47.5	526,623		0.0000	1.0000	85.19
48.5					85.19

EL PASO ELECTRIC COMPANY
ACCOUNT 354.00 STEEL TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,639,885		0.0000	1.0000	100.00
0.5	6,639,885		0.0000	1.0000	100.00
1.5	7,346,448		0.0000	1.0000	100.00
2.5	4,065,497		0.0000	1.0000	100.00
3.5	21,529,011		0.0000	1.0000	100.00
4.5	21,529,011		0.0000	1.0000	100.00
5.5	21,586,712		0.0000	1.0000	100.00
6.5	21,225,178		0.0000	1.0000	100.00
7.5	20,116,152		0.0000	1.0000	100.00
8.5	24,076,010	3	0.0000	1.0000	100.00
9.5	24,076,007		0.0000	1.0000	100.00
10.5	23,859,860		0.0000	1.0000	100.00
11.5	23,859,860		0.0000	1.0000	100.00
12.5	23,859,860		0.0000	1.0000	100.00
13.5	23,854,780		0.0000	1.0000	100.00
14.5	23,854,780		0.0000	1.0000	100.00
15.5	23,854,780	6,809	0.0003	0.9997	100.00
16.5	23,847,971		0.0000	1.0000	99.97
17.5	23,847,971		0.0000	1.0000	99.97
18.5	23,847,971		0.0000	1.0000	99.97
19.5	23,589,552		0.0000	1.0000	99.97
20.5	23,589,552		0.0000	1.0000	99.97
21.5	23,546,865		0.0000	1.0000	99.97
22.5	23,543,054		0.0000	1.0000	99.97
23.5	23,543,054		0.0000	1.0000	99.97
24.5	23,537,706		0.0000	1.0000	99.97
25.5	23,537,706		0.0000	1.0000	99.97
26.5	23,537,706		0.0000	1.0000	99.97
27.5	23,537,706		0.0000	1.0000	99.97
28.5	22,831,143		0.0000	1.0000	99.97
29.5	22,831,143		0.0000	1.0000	99.97
30.5	4,077,938		0.0000	1.0000	99.97
31.5	4,077,938		0.0000	1.0000	99.97
32.5	4,020,237		0.0000	1.0000	99.97
33.5	4,016,829		0.0000	1.0000	99.97
34.5	4,016,755		0.0000	1.0000	99.97
35.5					99.97
36.5					
37.5					
38.5					

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

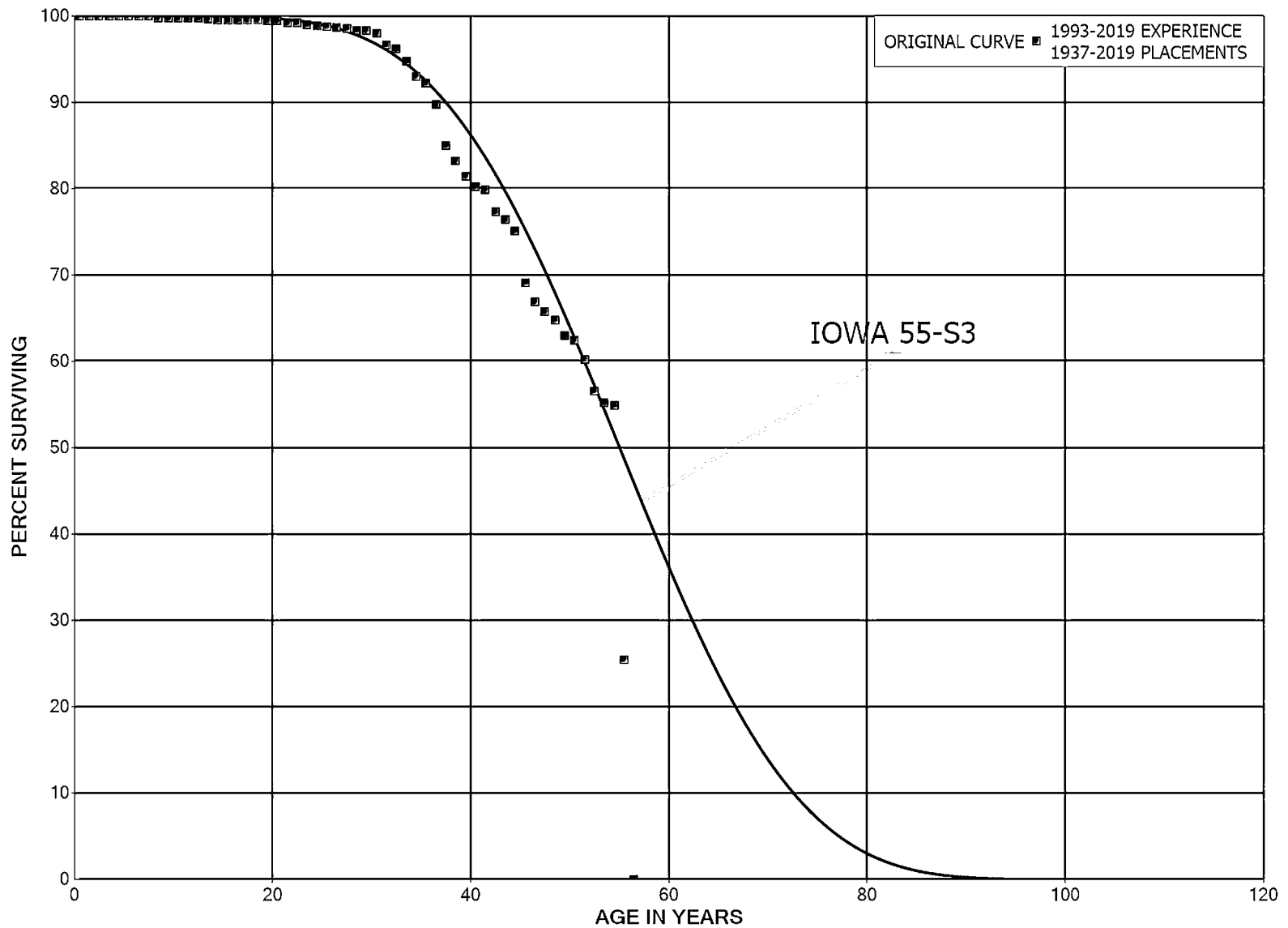
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5	3,046		0.0000		
56.5	3,046		0.0000		
57.5	3,046		0.0000		
58.5	3,046	3,046	1.0000		
59.5					

EL PASO ELECTRIC COMPANY
ACCOUNT 355.00 WOOD AND STEEL POLES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	119,943,603	823	0.0000	1.0000	100.00
0.5	109,990,092	5,784	0.0001	0.9999	100.00
1.5	96,389,164	2,272	0.0000	1.0000	99.99
2.5	87,925,443	3,901	0.0000	1.0000	99.99
3.5	102,671,533	2,254	0.0000	1.0000	99.99
4.5	89,833,174	3,714	0.0000	1.0000	99.99
5.5	88,263,555	5,894	0.0001	0.9999	99.98
6.5	72,980,151	25,585	0.0004	0.9996	99.97
7.5	64,015,975	120,946	0.0019	0.9981	99.94
8.5	68,260,857	3,139	0.0000	1.0000	99.75
9.5	66,831,254	6,792	0.0001	0.9999	99.75
10.5	66,269,446	4,194	0.0001	0.9999	99.74
11.5	61,580,818	2,511	0.0000	1.0000	99.73
12.5	61,406,534	97,187	0.0016	0.9984	99.73
13.5	61,482,060	12,331	0.0002	0.9998	99.57
14.5	66,355,396	8,713	0.0001	0.9999	99.55
15.5	61,752,917	24,864	0.0004	0.9996	99.53
16.5	60,714,102	4,019	0.0001	0.9999	99.49
17.5	60,255,579	4,915	0.0001	0.9999	99.49
18.5	60,141,477	32,067	0.0005	0.9995	99.48
19.5	58,963,935	24,971	0.0004	0.9996	99.43
20.5	57,794,195	133,984	0.0023	0.9977	99.38
21.5	56,368,358	8,111	0.0001	0.9999	99.15
22.5	54,508,535	86,213	0.0016	0.9984	99.14
23.5	51,935,380	59,872	0.0012	0.9988	98.98
24.5	50,968,334	65,576	0.0013	0.9987	98.87
25.5	48,953,784	60,462	0.0012	0.9988	98.74
26.5	46,132,210	68,461	0.0015	0.9985	98.62
27.5	46,141,067	69,643	0.0015	0.9985	98.47
28.5	45,103,322	18,663	0.0004	0.9996	98.32
29.5	44,224,590	176,624	0.0040	0.9960	98.28
30.5	23,339,270	310,832	0.0133	0.9867	97.89
31.5	23,028,499	103,934	0.0045	0.9955	96.59
32.5	22,158,192	327,471	0.0148	0.9852	96.15
33.5	21,885,577	407,789	0.0186	0.9814	94.73
34.5	21,595,484	195,198	0.0090	0.9910	92.97
35.5	12,657,933	326,147	0.0258	0.9742	92.13
36.5	12,477,234	666,435	0.0534	0.9466	89.75
37.5	11,782,492	252,045	0.0214	0.9786	84.96
38.5	11,399,709	241,971	0.0212	0.9788	83.14

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

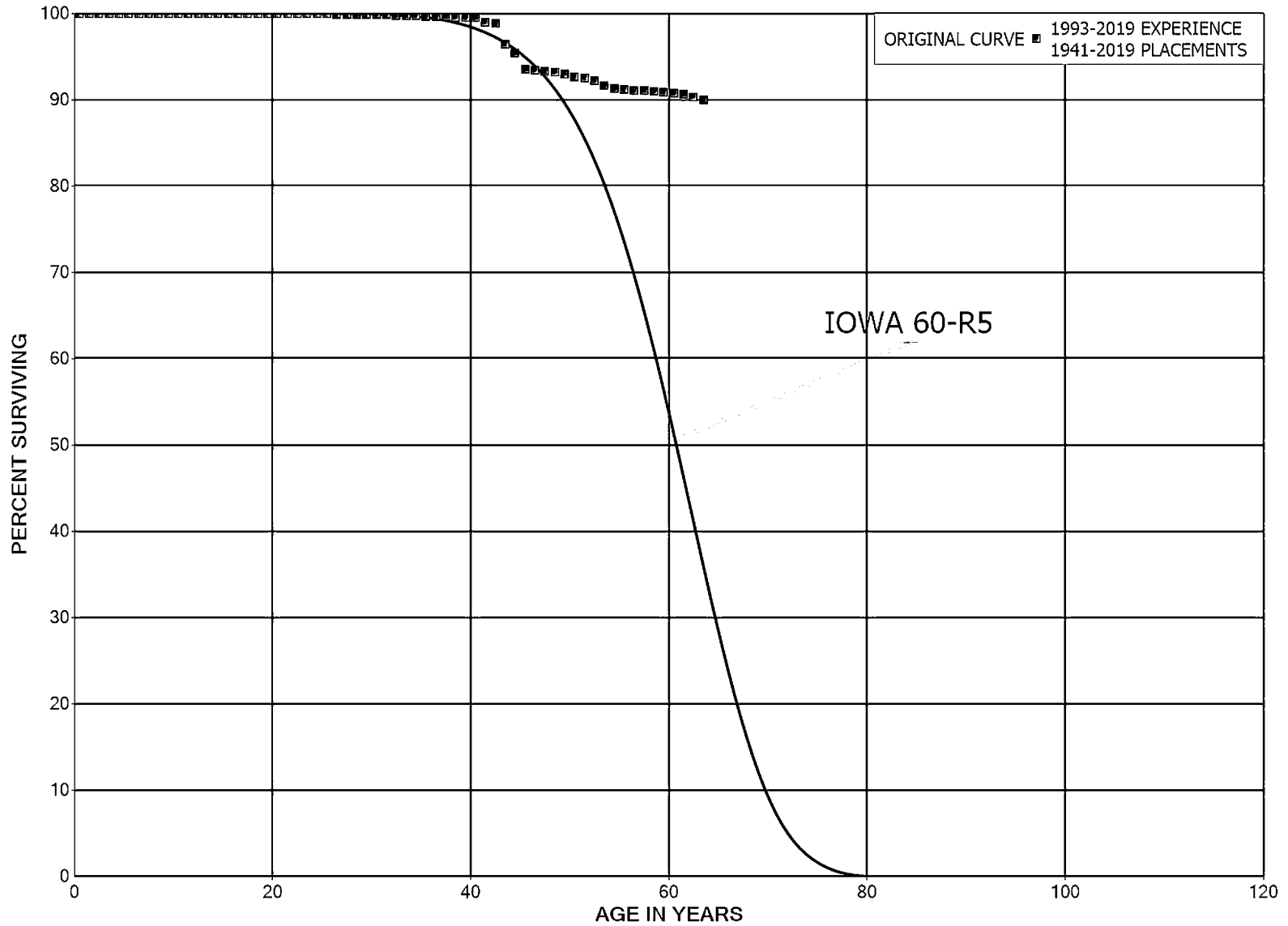
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,750,901	158,571	0.0147	0.9853	81.38
40.5	10,394,019	50,572	0.0049	0.9951	80.18
41.5	5,199,481	166,251	0.0320	0.9680	79.79
42.5	4,996,312	51,987	0.0104	0.9896	77.23
43.5	4,821,398	89,065	0.0185	0.9815	76.43
44.5	4,386,495	348,829	0.0795	0.9205	75.02
45.5	3,846,288	123,074	0.0320	0.9680	69.05
46.5	3,631,124	61,006	0.0168	0.9832	66.84
47.5	3,541,191	54,891	0.0155	0.9845	65.72
48.5	3,305,589	87,632	0.0265	0.9735	64.70
49.5	3,006,858	27,834	0.0093	0.9907	62.99
50.5	402,926	14,038	0.0348	0.9652	62.40
51.5	239,638	14,913	0.0622	0.9378	60.23
52.5	181,879	4,139	0.0228	0.9772	56.48
53.5	54,178	364	0.0067	0.9933	55.20
54.5	562	302	0.5374	0.4626	54.82
55.5	567	567	1.0000		25.36
56.5					

EL PASO ELECTRIC COMPANY
ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	37,130,703	74	0.0000	1.0000	100.00
0.5	36,274,644	723	0.0000	1.0000	100.00
1.5	36,881,807	339	0.0000	1.0000	100.00
2.5	36,735,606	248	0.0000	1.0000	100.00
3.5	63,229,141	353	0.0000	1.0000	100.00
4.5	56,982,661	797	0.0000	1.0000	100.00
5.5	57,783,965	369	0.0000	1.0000	99.99
6.5	52,500,290	4,083	0.0001	0.9999	99.99
7.5	52,548,878	305	0.0000	1.0000	99.99
8.5	62,700,553	15,747	0.0003	0.9997	99.99
9.5	62,310,752	812	0.0000	1.0000	99.96
10.5	61,916,385	15,511	0.0003	0.9997	99.96
11.5	57,020,862	227	0.0000	1.0000	99.93
12.5	57,295,950	1,040	0.0000	1.0000	99.93
13.5	57,409,383	431	0.0000	1.0000	99.93
14.5	63,722,385	1,390	0.0000	1.0000	99.93
15.5	62,164,974	13,640	0.0002	0.9998	99.93
16.5	61,816,251	187	0.0000	1.0000	99.91
17.5	62,027,451	151	0.0000	1.0000	99.91
18.5	62,128,749	124	0.0000	1.0000	99.91
19.5	62,079,752	309	0.0000	1.0000	99.91
20.5	61,975,597	926	0.0000	1.0000	99.91
21.5	61,350,363	1,431	0.0000	1.0000	99.90
22.5	60,087,186		0.0000	1.0000	99.90
23.5	62,761,294	2,401	0.0000	1.0000	99.90
24.5	62,517,012	4,367	0.0001	0.9999	99.90
25.5	62,463,173	3,992	0.0001	0.9999	99.89
26.5	59,404,758	858	0.0000	1.0000	99.88
27.5	59,505,121	11,603	0.0002	0.9998	99.88
28.5	58,023,920	6,964	0.0001	0.9999	99.86
29.5	57,515,559	1,486	0.0000	1.0000	99.85
30.5	25,352,994	5,077	0.0002	0.9998	99.85
31.5	25,371,981	13,380	0.0005	0.9995	99.83
32.5	24,071,047	4,600	0.0002	0.9998	99.78
33.5	24,117,396	755	0.0000	1.0000	99.76
34.5	24,129,708	20,884	0.0009	0.9991	99.75
35.5	14,373,832	636	0.0000	1.0000	99.67
36.5	14,669,872	7,305	0.0005	0.9995	99.66
37.5	14,746,512	9,757	0.0007	0.9993	99.61
38.5	14,654,961	7,115	0.0005	0.9995	99.55

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

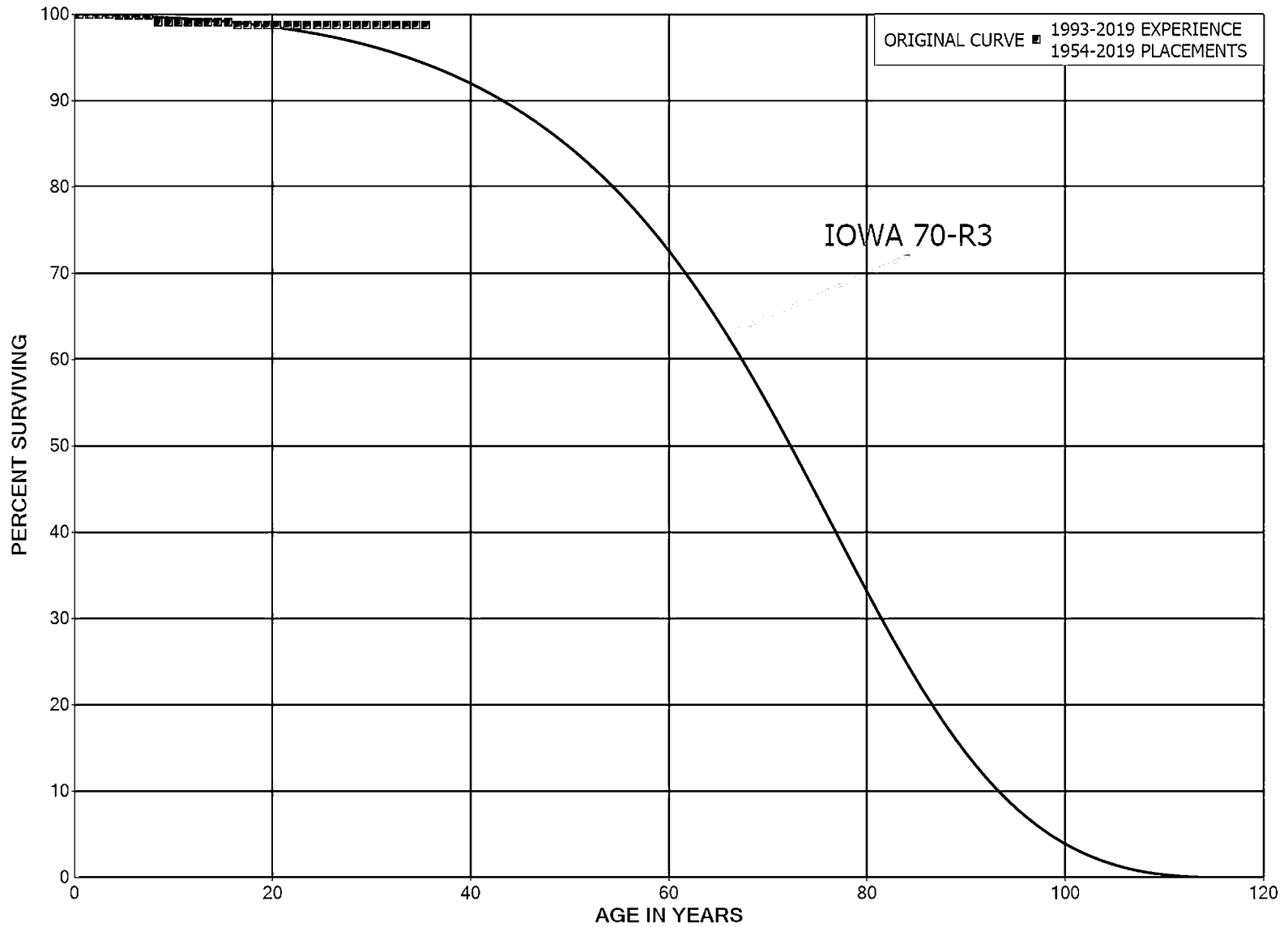
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,380,984	908	0.0001	0.9999	99.50
40.5	14,261,057	82,065	0.0058	0.9942	99.49
41.5	8,044,440	2,802	0.0003	0.9997	98.92
42.5	8,002,933	205,363	0.0257	0.9743	98.89
43.5	7,715,623	76,080	0.0099	0.9901	96.35
44.5	7,426,012	143,309	0.0193	0.9807	95.40
45.5	7,173,179	15,656	0.0022	0.9978	93.56
46.5	7,071,433	6,838	0.0010	0.9990	93.35
47.5	7,060,264	9,753	0.0014	0.9986	93.26
48.5	6,912,388	15,343	0.0022	0.9978	93.13
49.5	6,656,994	19,541	0.0029	0.9971	92.93
50.5	2,260,928	3,417	0.0015	0.9985	92.65
51.5	2,191,311	7,201	0.0033	0.9967	92.51
52.5	2,133,882	14,493	0.0068	0.9932	92.21
53.5	1,923,329	7,020	0.0036	0.9964	91.58
54.5	1,818,010	618	0.0003	0.9997	91.25
55.5	1,739,384	2,170	0.0012	0.9988	91.22
56.5	1,317,527	646	0.0005	0.9995	91.11
57.5	1,257,211	1,116	0.0009	0.9991	91.06
58.5	1,225,741	2,064	0.0017	0.9983	90.98
59.5	1,051,041	1,123	0.0011	0.9989	90.83
60.5	990,508	722	0.0007	0.9993	90.73
61.5	854,819	3,067	0.0036	0.9964	90.66
62.5	146,908	636	0.0043	0.9957	90.34
63.5					89.95

EL PASO ELECTRIC COMPANY
ACCOUNT 359.00 ROADS AND TRAILS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,256,681		0.0000	1.0000	100.00
0.5	2,297,469	1,646	0.0007	0.9993	100.00
1.5	2,034,806		0.0000	1.0000	99.93
2.5	2,017,741		0.0000	1.0000	99.93
3.5	898,665	534	0.0006	0.9994	99.93
4.5	898,131		0.0000	1.0000	99.87
5.5	898,131		0.0000	1.0000	99.87
6.5	898,131		0.0000	1.0000	99.87
7.5	898,131	7,327	0.0082	0.9918	99.87
8.5	1,099,259		0.0000	1.0000	99.05
9.5	1,099,259		0.0000	1.0000	99.05
10.5	1,021,745		0.0000	1.0000	99.05
11.5	1,021,745		0.0000	1.0000	99.05
12.5	1,021,745		0.0000	1.0000	99.05
13.5	1,021,745		0.0000	1.0000	99.05
14.5	1,021,745		0.0000	1.0000	99.05
15.5	1,021,745	3,758	0.0037	0.9963	99.05
16.5	1,017,986		0.0000	1.0000	98.69
17.5	1,017,986		0.0000	1.0000	98.69
18.5	1,017,986		0.0000	1.0000	98.69
19.5	779,495		0.0000	1.0000	98.69
20.5	481,341		0.0000	1.0000	98.69
21.5	481,341		0.0000	1.0000	98.69
22.5	318,852		0.0000	1.0000	98.69
23.5	318,852		0.0000	1.0000	98.69
24.5	318,852		0.0000	1.0000	98.69
25.5	318,852		0.0000	1.0000	98.69
26.5	318,852		0.0000	1.0000	98.69
27.5	204,696		0.0000	1.0000	98.69
28.5	204,696		0.0000	1.0000	98.69
29.5	204,696		0.0000	1.0000	98.69
30.5	204,696		0.0000	1.0000	98.69
31.5	204,696		0.0000	1.0000	98.69
32.5	204,696		0.0000	1.0000	98.69
33.5	204,696		0.0000	1.0000	98.69
34.5	204,696		0.0000	1.0000	98.69
35.5					98.69
36.5					
37.5					
38.5	748		0.0000		

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

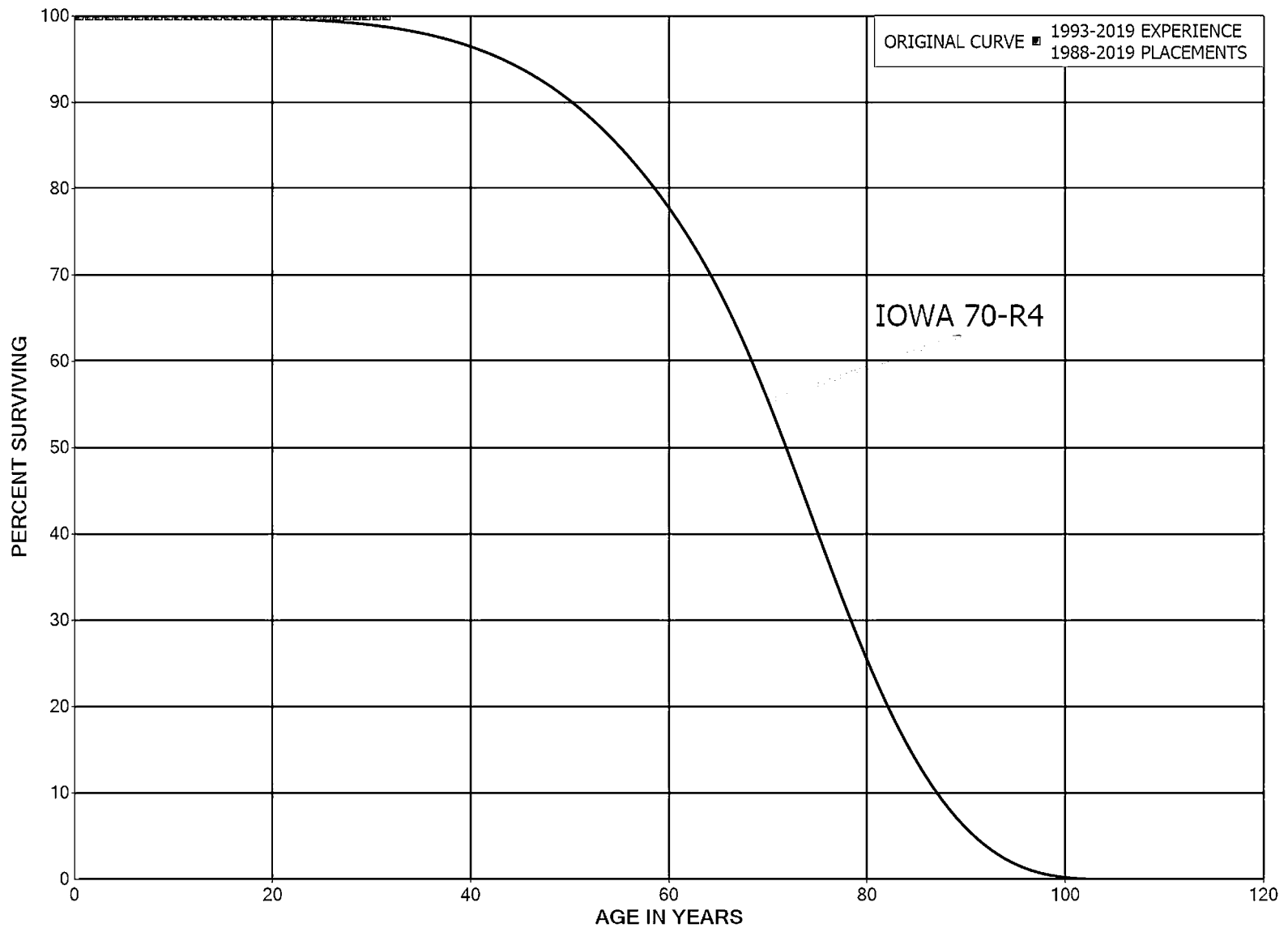
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	748		0.0000		
40.5	748		0.0000		
41.5	748		0.0000		
42.5	748		0.0000		
43.5	748		0.0000		
44.5	748		0.0000		
45.5	748	748	1.0000		
46.5					

EL PASO ELECTRIC COMPANY
ACCOUNT 360.10 LAND RIGHTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 360.10 LAND RIGHTS

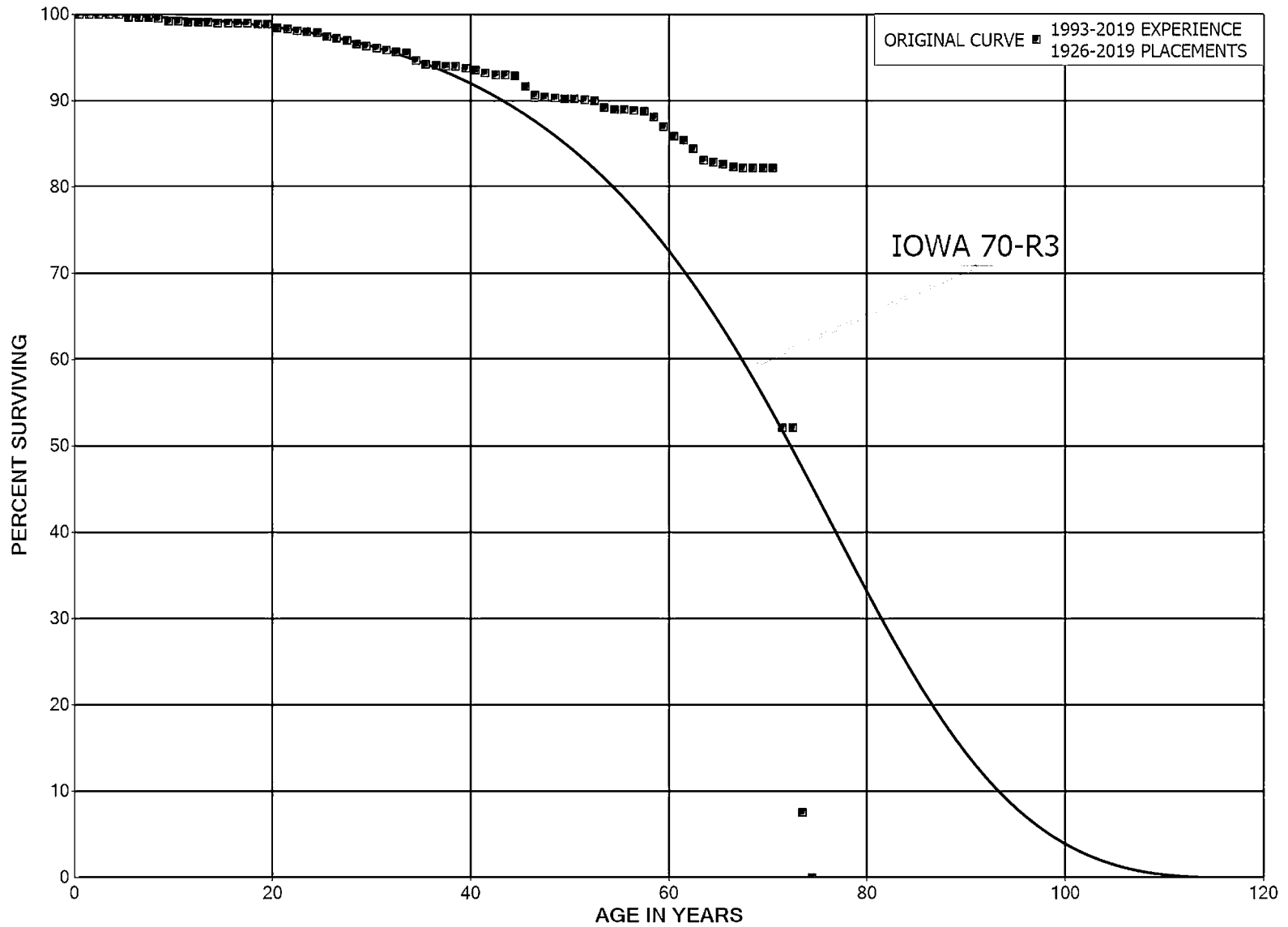
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,100,824		0.0000	1.0000	100.00
0.5	2,112,727		0.0000	1.0000	100.00
1.5	2,155,349		0.0000	1.0000	100.00
2.5	2,188,432		0.0000	1.0000	100.00
3.5	2,229,981		0.0000	1.0000	100.00
4.5	2,262,349		0.0000	1.0000	100.00
5.5	2,262,349		0.0000	1.0000	100.00
6.5	2,262,349		0.0000	1.0000	100.00
7.5	2,262,349		0.0000	1.0000	100.00
8.5	2,262,349		0.0000	1.0000	100.00
9.5	931,700		0.0000	1.0000	100.00
10.5	931,700		0.0000	1.0000	100.00
11.5	931,700		0.0000	1.0000	100.00
12.5	931,700		0.0000	1.0000	100.00
13.5	931,700		0.0000	1.0000	100.00
14.5	842,722		0.0000	1.0000	100.00
15.5	590,595		0.0000	1.0000	100.00
16.5	547,314		0.0000	1.0000	100.00
17.5	544,493		0.0000	1.0000	100.00
18.5	537,110		0.0000	1.0000	100.00
19.5	530,194		0.0000	1.0000	100.00
20.5	520,083		0.0000	1.0000	100.00
21.5	513,156		0.0000	1.0000	100.00
22.5	499,137		0.0000	1.0000	100.00
23.5	495,847		0.0000	1.0000	100.00
24.5	484,595		0.0000	1.0000	100.00
25.5	479,066		0.0000	1.0000	100.00
26.5	477,972		0.0000	1.0000	100.00
27.5	151,036		0.0000	1.0000	100.00
28.5	108,415		0.0000	1.0000	100.00
29.5	75,332		0.0000	1.0000	100.00
30.5	33,783		0.0000	1.0000	100.00
31.5					100.00

EL PASO ELECTRIC COMPANY
ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,833,342		0.0000	1.0000	100.00
0.5	14,985,156		0.0000	1.0000	100.00
1.5	12,305,174	7,509	0.0006	0.9994	100.00
2.5	8,743,949	235	0.0000	1.0000	99.94
3.5	6,744,197		0.0000	1.0000	99.94
4.5	6,484,356	18,726	0.0029	0.9971	99.94
5.5	6,405,056		0.0000	1.0000	99.65
6.5	5,139,061	2,565	0.0005	0.9995	99.65
7.5	4,633,379	2,724	0.0006	0.9994	99.60
8.5	4,642,689	18,598	0.0040	0.9960	99.54
9.5	2,701,133	153	0.0001	0.9999	99.14
10.5	2,723,770	1,221	0.0004	0.9996	99.14
11.5	2,688,570		0.0000	1.0000	99.09
12.5	3,114,629	521	0.0002	0.9998	99.09
13.5	2,940,075	2,448	0.0008	0.9992	99.07
14.5	2,920,316		0.0000	1.0000	98.99
15.5	2,766,850	349	0.0001	0.9999	98.99
16.5	2,751,895	1,604	0.0006	0.9994	98.98
17.5	2,797,734	1,697	0.0006	0.9994	98.92
18.5	2,794,830	11	0.0000	1.0000	98.86
19.5	1,998,990	10,332	0.0052	0.9948	98.86
20.5	2,008,083	1,778	0.0009	0.9991	98.35
21.5	2,006,770	3,884	0.0019	0.9981	98.26
22.5	2,005,341	1,325	0.0007	0.9993	98.07
23.5	2,024,840	3,523	0.0017	0.9983	98.01
24.5	2,033,752	8,614	0.0042	0.9958	97.84
25.5	1,914,947	4,193	0.0022	0.9978	97.42
26.5	1,806,716	5,603	0.0031	0.9969	97.21
27.5	1,738,113	8,179	0.0047	0.9953	96.91
28.5	1,740,896	3,977	0.0023	0.9977	96.45
29.5	1,697,186	2,229	0.0013	0.9987	96.23
30.5	1,530,943	4,625	0.0030	0.9970	96.11
31.5	1,541,338	2,913	0.0019	0.9981	95.82
32.5	1,388,240	2,010	0.0014	0.9986	95.63
33.5	1,246,038	11,465	0.0092	0.9908	95.50
34.5	1,188,663	5,638	0.0047	0.9953	94.62
35.5	1,137,508	1,779	0.0016	0.9984	94.17
36.5	1,042,438	629	0.0006	0.9994	94.02
37.5	1,074,007	799	0.0007	0.9993	93.96
38.5	1,033,770	1,372	0.0013	0.9987	93.89

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2019

EXPERIENCE BAND 1993-2019

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	608,243	1,918	0.0032	0.9968	93.77
40.5	596,880	1,975	0.0033	0.9967	93.47
41.5	587,668	1,097	0.0019	0.9981	93.16
42.5	581,965	393	0.0007	0.9993	92.99
43.5	562,599	758	0.0013	0.9987	92.93
44.5	525,167	6,516	0.0124	0.9876	92.80
45.5	466,384	5,182	0.0111	0.9889	91.65
46.5	411,646	1,259	0.0031	0.9969	90.63
47.5	394,400	447	0.0011	0.9989	90.36
48.5	389,848	151	0.0004	0.9996	90.25
49.5	362,803	305	0.0008	0.9992	90.22
50.5	341,021	372	0.0011	0.9989	90.14
51.5	303,013	515	0.0017	0.9983	90.04
52.5	273,746	2,287	0.0084	0.9916	89.89
53.5	271,694	486	0.0018	0.9982	89.14
54.5	269,855	205	0.0008	0.9992	88.98
55.5	261,387	352	0.0013	0.9987	88.91
56.5	251,435	301	0.0012	0.9988	88.79
57.5	236,020	1,619	0.0069	0.9931	88.69
58.5	217,607	2,734	0.0126	0.9874	88.08
59.5	208,716	2,814	0.0135	0.9865	86.97
60.5	203,982	907	0.0044	0.9956	85.80
61.5	190,513	2,267	0.0119	0.9881	85.42
62.5	184,365	2,843	0.0154	0.9846	84.40
63.5	124,775	360	0.0029	0.9971	83.10
64.5	61,554	218	0.0035	0.9965	82.86
65.5	55,998	182	0.0032	0.9968	82.57
66.5	50,095	78	0.0015	0.9985	82.30
67.5	40,236	17	0.0004	0.9996	82.17
68.5	21,676	1	0.0001	0.9999	82.14
69.5	15,416		0.0000	1.0000	82.13
70.5	10,117	3,700	0.3657	0.6343	82.13
71.5	989		0.0000	1.0000	52.09
72.5	367	314	0.8556	0.1444	52.09
73.5	53	53	1.0000		7.52
74.5					

EL PASO ELECTRIC COMPANY
ACCOUNT 362.00 STATION EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES

