EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2019 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	248,828,114	5,778	0.0000	1.0000	100.00
0.5	201,849,775	4,784	0.0000	1.0000	100.00
1.5	176,409,889	18,582	0.0001	0.9999	100.00
2.5	165,161,928	1,958	0.0000	1.0000	99.98
3.5	161,826,959	62,406	0.0004	0.9996	99.98
4.5	154,548,514	62,318	0.0004	0.9996	99.95
5.5	139,248,866	30,881	0.0002	0.9998	99.90
6.5	126,903,879	82,346	0.0006	0.9994	99.88
7.5	112,196,449	140,311	0.0013	0.9987	99.82
8.5	108,902,705	294,340	0.0027	0.9973	99.69
9.5	104,297,485	142,182	0.0014	0.9986	99.42
10.5	91,740,879	130,114	0.0014	0.9986	99.29
11.5	81,733,466	126,518	0.0015	0.9985	99.15
12.5	82,480,744	1,465,394	0.0178	0.9822	98.99
13.5	75,916,167	190,667	0.0025	0.9975	97.23
14.5	72,817,079	547,480	0.0075	0.9925	96.99
15.5	63,288,093	70,888	0.0011	0.9989	96.26
16.5	58,627,728	249,502	0.0043	0.9957	96.15
17.5	58,421,777	100,452	0.0017	0.9983	95.74
18.5	57,373,743	111,758	0.0019	0.9981	95.58
19.5	52,937,449	123,542	0.0023	0.9977	95.39
20.5	52,603,940	11,976	0.0002	0.9998	95.17
21.5	49,537,435	2,516,789	0.0508	0.9492	95.15
22.5	47,755,815	407,437	0.0085	0.9915	90.32
23.5	44,599,419	334,541	0.0075	0.9925	89.54
24.5	42,812,608	454,915	0.0106	0.9894	88.87
25.5	37,854,351	215,488	0.0057	0.9943	87.93
26.5	33,965,172	245,080	0.0072	0.9928	87.43
27.5	33,459,976	129,983	0.0039	0.9961	86.80
28.5	31,712,819	185,504	0.0058	0.9942	86.46
29.5	29,127,131	96,301	0.0033	0.9967	85.95
30.5	31,869,456	342,589	0.0107	0.9893	85.67
31.5	32,202,120	156,140	0.0048	0.9952	84.75
32.5	30,513,599	143,418	0.0047	0.9953	84.34
33.5	30,495,791	278,167	0.0091	0.9909	83.94
34.5	29,497,777	97,430	0.0033	0.9967	83.18
35.5	29,199,281	136,642	0.0047	0.9953	82.90
36.5	26,795,173	94,829	0.0035	0.9965	82.51
37.5	27,537,745	221,448	0.0080	0.9920	82.22
38.5	26,911,602	225,936	0.0084	0.9916	81.56

EL PASO ELECTRIC COMPANY

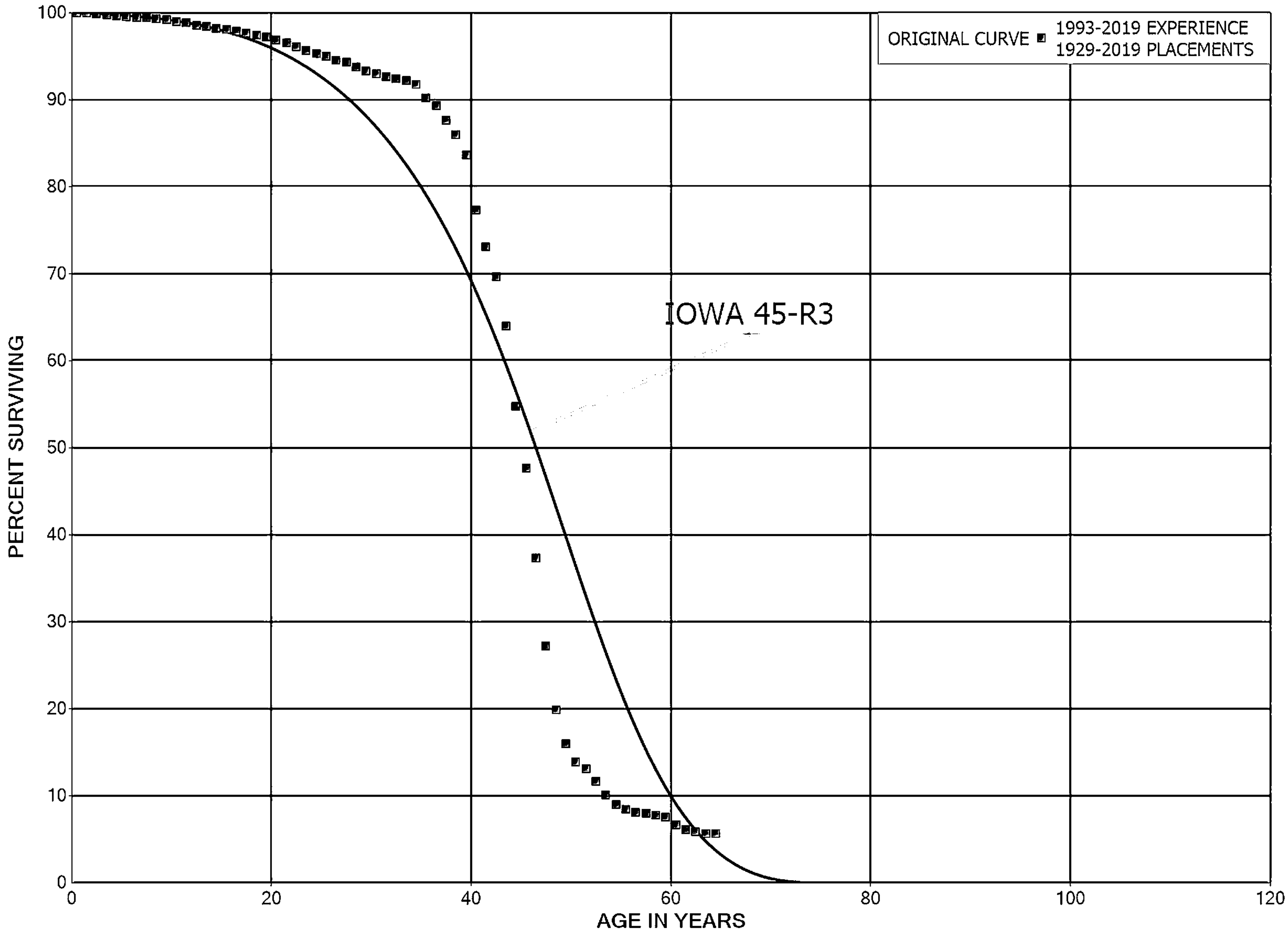
ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2019 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	25,096,668	157,313	0.0063	0.9937	80.88
40.5	25,010,695	90,831	0.0036	0.9964	80.37
41.5	23,825,171	94,048	0.0039	0.9961	80.08
42.5	23,705,122	122,967	0.0052	0.9948	79.76
43.5	21,787,906	118,797	0.0055	0.9945	79.35
44.5	20,026,479	112,787	0.0056	0.9944	78.91
45.5	19,198,028	127,441	0.0066	0.9934	78.47
46.5	18,948,452	299,804	0.0158	0.9842	77.95
47.5	17,890,985	94,512	0.0053	0.9947	76.72
48.5	17,128,820	62,561	0.0037	0.9963	76.31
49.5	16,435,498	135,240	0.0082	0.9918	76.03
50.5	15,602,745	36,825	0.0024	0.9976	75.41
51.5	14,512,462	574,110	0.0396	0.9604	75.23
52.5	13,619,252	265,583	0.0195	0.9805	72.25
53.5	12,853,322	128,814	0.0100	0.9900	70.84
54.5	12,431,615	91,519	0.0074	0.9926	70.13
55.5	11,939,540	55,073	0.0046	0.9954	69.62
56.5	11,796,546	61,008	0.0052	0.9948	69.30
57.5	5,749,888	74,318	0.0129	0.9871	68.94
58.5	4,769,299	133,887	0.0281	0.9719	68.05
59.5	4,133,619	59,613	0.0144	0.9856	66.14
60.5	3,582,340	47,699	0.0133	0.9867	65.18
61.5	3,349,527	32,003	0.0096	0.9904	64.31
62.5	2,942,965	10,065	0.0034	0.9966	63.70
63.5	2,273,680	17,268	0.0076	0.9924	63.48
64.5	1,120,932	13,770	0.0123	0.9877	63.00
65.5	877,104	4,754	0.0054	0.9946	62.23
66.5	485,016	2,860	0.0059	0.9941	61.89
67.5	301,737	39	0.0001	0.9999	61.52
68.5	287,268		0.0000	1.0000	61.52
69.5	132,785		0.0000	1.0000	61.52
70.5					61.52

EL PASO ELECTRIC COMPANY
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2019 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	158,336,334	17,009	0.0001	0.9999	100.00
0.5	150,803,878	118,714	0.0008	0.9992	99.99
1.5	145,169,448	142,642	0.0010	0.9990	99.91
2.5	138,213,021	121,574	0.0009	0.9991	99.81
3.5	131,797,614	87,825	0.0007	0.9993	99.72
4.5	125,576,909	123,902	0.0010	0.9990	99.66
5.5	120,653,080	136,718	0.0011	0.9989	99.56
6.5	116,230,405	73,914	0.0006	0.9994	99.45
7.5	110,594,999	101,720	0.0009	0.9991	99.38
8.5	104,370,279	146,783	0.0014	0.9986	99.29
9.5	99,823,893	158,950	0.0016	0.9984	99.15
10.5	94,936,650	110,461	0.0012	0.9988	98.99
11.5	89,510,956	322,481	0.0036	0.9964	98.88
12.5	84,029,680	113,055	0.0013	0.9987	98.52
13.5	81,242,298	161,873	0.0020	0.9980	98.39
14.5	73,044,418	110,954	0.0015	0.9985	98.19
15.5	67,222,187	150,991	0.0022	0.9978	98.05
16.5	63,816,432	130,750	0.0020	0.9980	97.83
17.5	60,571,636	151,347	0.0025	0.9975	97.62
18.5	56,586,813	146,469	0.0026	0.9974	97.38
19.5	51,583,644	179,104	0.0035	0.9965	97.13
20.5	47,266,897	149,860	0.0032	0.9968	96.79
21.5	44,189,978	181,973	0.0041	0.9959	96.48
22.5	41,329,487	194,097	0.0047	0.9953	96.09
23.5	38,660,783	155,194	0.0040	0.9960	95.64
24.5	35,344,616	127,463	0.0036	0.9964	95.25
25.5	33,496,308	151,583	0.0045	0.9955	94.91
26.5	31,871,910	80,067	0.0025	0.9975	94.48
27.5	30,324,992	166,748	0.0055	0.9945	94.24
28.5	28,325,852	117,204	0.0041	0.9959	93.72
29.5	26,821,682	102,790	0.0038	0.9962	93.34
30.5	24,943,755	83,224	0.0033	0.9967	92.98
31.5	23,278,279	60,810	0.0026	0.9974	92.67
32.5	21,596,391	69,924	0.0032	0.9968	92.43
33.5	19,880,660	89,082	0.0045	0.9955	92.13
34.5	18,235,018	299,425	0.0164	0.9836	91.71
35.5	16,514,280	168,885	0.0102	0.9898	90.21
36.5	15,189,285	275,761	0.0182	0.9818	89.29
37.5	13,366,431	267,296	0.0200	0.9800	87.66
38.5	11,967,365	315,706	0.0264	0.9736	85.91

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 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	10,499,272	800,965	0.0763	0.9237	83.65
40.5	8,486,915	463,385	0.0546	0.9454	77.26
41.5	6,999,879	332,343	0.0475	0.9525	73.05
42.5	6,222,523	505,089	0.0812	0.9188	69.58
43.5	5,250,320	753,967	0.1436	0.8564	63.93
44.5	4,078,355	532,597	0.1306	0.8694	54.75
45.5	3,189,283	689,920	0.2163	0.7837	47.60
46.5	2,323,492	631,160	0.2716	0.7284	37.30
47.5	1,549,466	417,886	0.2697	0.7303	27.17
48.5	1,112,963	220,918	0.1985	0.8015	19.84
49.5	813,602	106,002	0.1303	0.8697	15.90
50.5	639,473	36,522	0.0571	0.9429	13.83
51.5	556,252	62,341	0.1121	0.8879	13.04
52.5	449,534	59,682	0.1328	0.8672	11.58
53.5	379,136	40,926	0.1079	0.8921	10.04
54.5	334,682	22,317	0.0667	0.9333	8.96
55.5	309,799	12,192	0.0394	0.9606	8.36
56.5	297,313	4,180	0.0141	0.9859	8.03
57.5	294,910	7,313	0.0248	0.9752	7.92
58.5	289,774	6,236	0.0215	0.9785	7.72
59.5	285,394	35,177	0.1233	0.8767	7.56
60.5	227,527	20,177	0.0887	0.9113	6.63
61.5	181,646	6,512	0.0359	0.9641	6.04
62.5	147,953	5,402	0.0365	0.9635	5.82
63.5	116,150	1,002	0.0086	0.9914	5.61
64.5	77,269	215	0.0028	0.9972	5.56
65.5	77,053	6,080	0.0789	0.9211	5.54
66.5	70,966	46	0.0006	0.9994	5.11
67.5	68,103		0.0000	1.0000	5.10
68.5	55,281		0.0000	1.0000	5.10
69.5	44,681		0.0000	1.0000	5.10
70.5	41,081		0.0000	1.0000	5.10
71.5	41,081		0.0000	1.0000	5.10
72.5	41,081		0.0000	1.0000	5.10
73.5	40,419		0.0000	1.0000	5.10
74.5	40,419		0.0000	1.0000	5.10
75.5	34,859		0.0000	1.0000	5.10
76.5	30,508		0.0000	1.0000	5.10
77.5	29,120		0.0000	1.0000	5.10
78.5	28,481		0.0000	1.0000	5.10

EL PASO ELECTRIC COMPANY

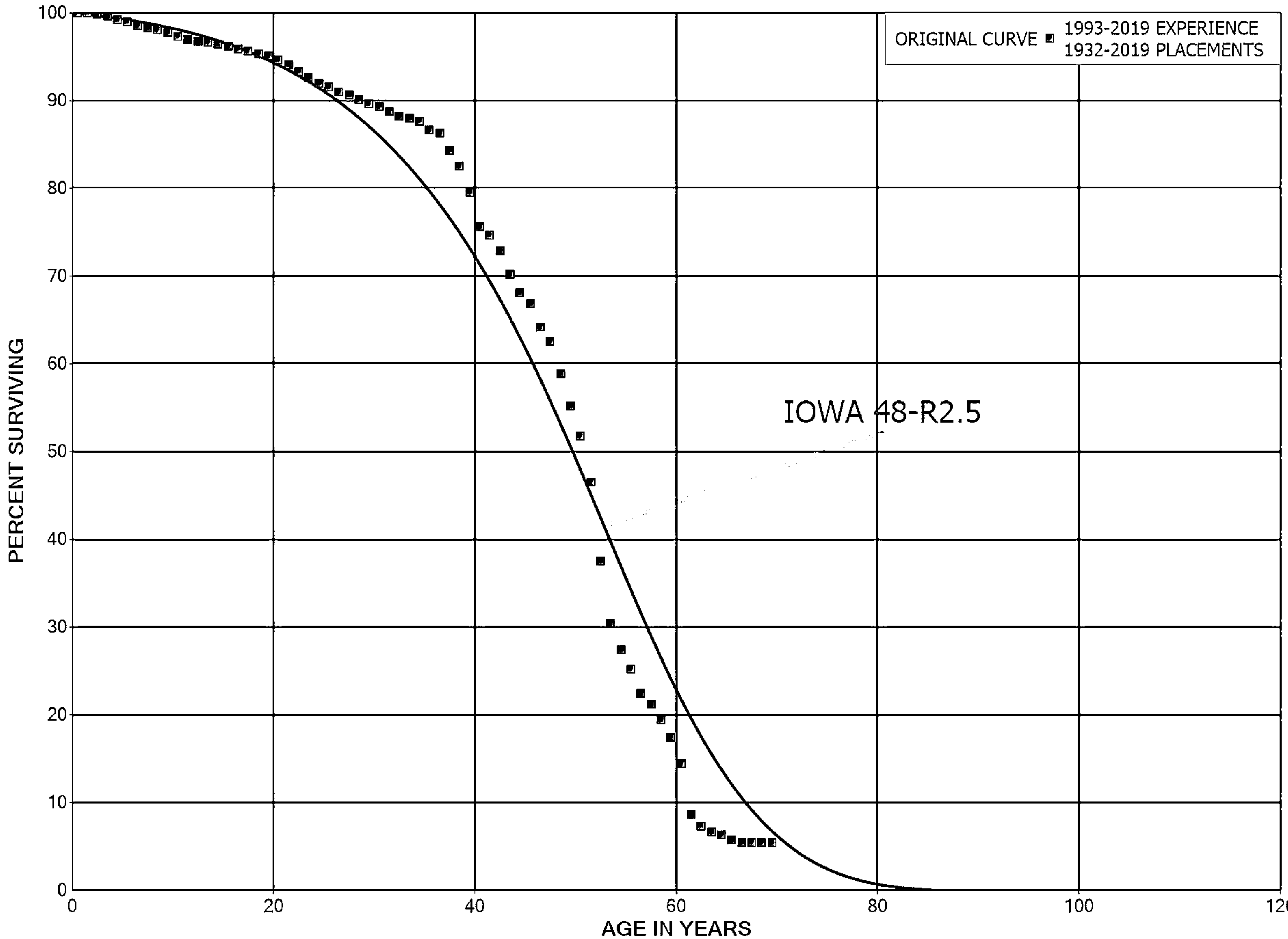
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2019 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
79.5	25,109		0.0000	1.0000	5.10
80.5	22,844		0.0000	1.0000	5.10
81.5	22,454		0.0000	1.0000	5.10
82.5	20,842		0.0000	1.0000	5.10
83.5	17,829		0.0000	1.0000	5.10
84.5	16,052		0.0000	1.0000	5.10
85.5	13,875		0.0000	1.0000	5.10
86.5	12,019		0.0000	1.0000	5.10
87.5	10,315		0.0000	1.0000	5.10
88.5	8,410		0.0000	1.0000	5.10
89.5	3,280		0.0000	1.0000	5.10
90.5					5.10

EL PASO ELECTRIC COMPANY
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2019 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	100,306,062	20,146	0.0002	0.9998	100.00
0.5	92,048,327	72,144	0.0008	0.9992	99.98
1.5	86,231,131	79,840	0.0009	0.9991	99.90
2.5	82,712,476	115,488	0.0014	0.9986	99.81
3.5	73,941,599	327,961	0.0044	0.9956	99.67
4.5	69,655,058	229,759	0.0033	0.9967	99.23
5.5	65,050,747	230,578	0.0035	0.9965	98.90
6.5	62,273,666	140,208	0.0023	0.9977	98.55
7.5	59,251,789	178,716	0.0030	0.9970	98.33
8.5	55,040,551	192,429	0.0035	0.9965	98.03
9.5	52,431,534	211,528	0.0040	0.9960	97.69
10.5	49,992,193	161,995	0.0032	0.9968	97.29
11.5	46,572,562	101,664	0.0022	0.9978	96.98
12.5	43,484,113	87,975	0.0020	0.9980	96.77
13.5	42,285,067	76,064	0.0018	0.9982	96.57
14.5	38,278,980	89,314	0.0023	0.9977	96.40
15.5	35,759,482	135,980	0.0038	0.9962	96.17
16.5	34,444,998	71,744	0.0021	0.9979	95.81
17.5	33,405,405	97,548	0.0029	0.9971	95.61
18.5	31,491,511	97,443	0.0031	0.9969	95.33
19.5	30,378,950	136,904	0.0045	0.9955	95.03
20.5	28,194,994	146,428	0.0052	0.9948	94.61
21.5	26,497,577	248,564	0.0094	0.9906	94.11
22.5	24,959,604	151,897	0.0061	0.9939	93.23
23.5	23,633,161	179,123	0.0076	0.9924	92.66
24.5	21,908,697	119,268	0.0054	0.9946	91.96
25.5	21,263,467	105,786	0.0050	0.9950	91.46
26.5	20,712,669	89,589	0.0043	0.9957	91.01
27.5	19,509,336	110,204	0.0056	0.9944	90.61
28.5	18,383,306	110,127	0.0060	0.9940	90.10
29.5	17,514,651	60,749	0.0035	0.9965	89.56
30.5	16,703,089	97,518	0.0058	0.9942	89.25
31.5	15,966,454	91,164	0.0057	0.9943	88.73
32.5	15,307,124	46,732	0.0031	0.9969	88.22
33.5	14,596,159	59,688	0.0041	0.9959	87.95
34.5	13,724,506	145,348	0.0106	0.9894	87.59
35.5	12,884,269	61,809	0.0048	0.9952	86.67
36.5	12,391,743	277,348	0.0224	0.9776	86.25
37.5	11,331,299	239,235	0.0211	0.9789	84.32
38.5	10,374,989	379,141	0.0365	0.9635	82.54

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 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	9,398,378	456,882	0.0486	0.9514	79.52
40.5	8,101,123	112,055	0.0138	0.9862	75.66
41.5	7,169,084	168,434	0.0235	0.9765	74.61
42.5	6,767,544	251,523	0.0372	0.9628	72.86
43.5	6,080,743	184,804	0.0304	0.9696	70.15
44.5	5,412,969	93,844	0.0173	0.9827	68.02
45.5	4,930,757	196,580	0.0399	0.9601	66.84
46.5	4,384,300	114,618	0.0261	0.9739	64.17
47.5	3,988,905	230,231	0.0577	0.9423	62.50
48.5	3,740,756	234,205	0.0626	0.9374	58.89
49.5	3,125,612	194,242	0.0621	0.9379	55.20
50.5	2,582,607	265,146	0.1027	0.8973	51.77
51.5	2,033,406	393,010	0.1933	0.8067	46.46
52.5	1,467,450	275,197	0.1875	0.8125	37.48
53.5	1,065,268	104,941	0.0985	0.9015	30.45
54.5	877,604	74,388	0.0848	0.9152	27.45
55.5	713,993	77,194	0.1081	0.8919	25.12
56.5	587,997	33,255	0.0566	0.9434	22.41
57.5	475,397	38,055	0.0800	0.9200	21.14
58.5	382,963	41,141	0.1074	0.8926	19.45
59.5	344,218	59,154	0.1719	0.8281	17.36
60.5	287,676	114,800	0.3991	0.6009	14.38
61.5	135,102	20,556	0.1522	0.8478	8.64
62.5	114,546	11,139	0.0972	0.9028	7.32
63.5	103,407	5,676	0.0549	0.9451	6.61
64.5	97,731	9,046	0.0926	0.9074	6.25
65.5	88,684	3,884	0.0438	0.9562	5.67
66.5	82,583	980	0.0119	0.9881	5.42
67.5	75,549	2	0.0000	1.0000	5.36
68.5	62,581		0.0000	1.0000	5.36
69.5	62,581		0.0000	1.0000	5.36
70.5	54,634		0.0000	1.0000	5.36
71.5	32,760		0.0000	1.0000	5.36
72.5	32,760		0.0000	1.0000	5.36
73.5	32,760		0.0000	1.0000	5.36
74.5	32,760		0.0000	1.0000	5.36
75.5	32,760		0.0000	1.0000	5.36
76.5	29,212		0.0000	1.0000	5.36
77.5	29,212		0.0000	1.0000	5.36
78.5	27,597		0.0000	1.0000	5.36

EL PASO ELECTRIC COMPANY

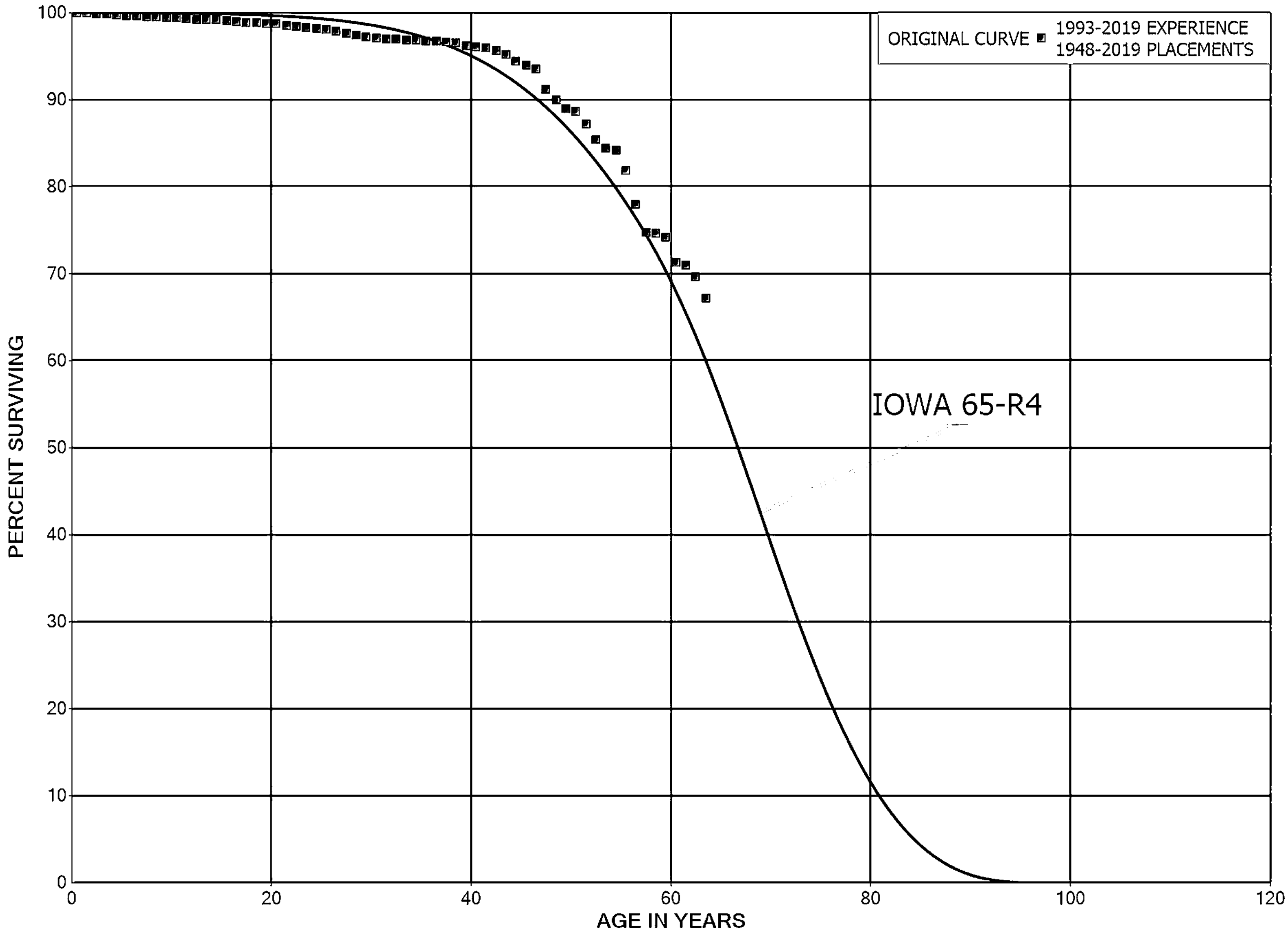
ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2019 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
79.5	22,619		0.0000	1.0000	5.36
80.5	20,025		0.0000	1.0000	5.36
81.5	17,160		0.0000	1.0000	5.36
82.5	11,403		0.0000	1.0000	5.36
83.5	8,271		0.0000	1.0000	5.36
84.5	5,423		0.0000	1.0000	5.36
85.5	3,870		0.0000	1.0000	5.36
86.5	1,770		0.0000	1.0000	5.36
87.5					5.36

EL PASO ELECTRIC COMPANY
ACCOUNT 366.00 UNDERGROUND CONDUIT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2019 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	123,775,207	19,148	0.0002	0.9998	100.00
0.5	117,342,859	80,380	0.0007	0.9993	99.98
1.5	112,780,532	57,901	0.0005	0.9995	99.92
2.5	108,800,246	79,075	0.0007	0.9993	99.86
3.5	103,589,990	58,458	0.0006	0.9994	99.79
4.5	100,981,880	72,839	0.0007	0.9993	99.74
5.5	96,504,446	68,399	0.0007	0.9993	99.66
6.5	92,937,492	58,177	0.0006	0.9994	99.59
7.5	89,570,213	47,615	0.0005	0.9995	99.53
8.5	88,157,941	51,301	0.0006	0.9994	99.48
9.5	86,590,707	59,638	0.0007	0.9993	99.42
10.5	82,364,298	54,602	0.0007	0.9993	99.35
11.5	77,698,441	58,637	0.0008	0.9992	99.29
12.5	71,522,842	33,614	0.0005	0.9995	99.21
13.5	67,174,028	24,979	0.0004	0.9996	99.16
14.5	61,129,159	38,555	0.0006	0.9994	99.13
15.5	53,571,898	48,244	0.0009	0.9991	99.06
16.5	48,879,296	55,889	0.0011	0.9989	98.98
17.5	44,198,503	27,633	0.0006	0.9994	98.86
18.5	40,960,411	29,632	0.0007	0.9993	98.80
19.5	37,436,926	19,316	0.0005	0.9995	98.73
20.5	33,253,414	47,398	0.0014	0.9986	98.68
21.5	28,806,342	29,485	0.0010	0.9990	98.54
22.5	26,647,700	40,706	0.0015	0.9985	98.44
23.5	24,046,716	35,370	0.0015	0.9985	98.29
24.5	21,586,692	28,768	0.0013	0.9987	98.14
25.5	20,067,013	29,120	0.0015	0.9985	98.01
26.5	18,986,208	46,445	0.0024	0.9976	97.87
27.5	17,975,477	41,221	0.0023	0.9977	97.63
28.5	16,938,469	34,983	0.0021	0.9979	97.41
29.5	15,803,917	18,308	0.0012	0.9988	97.20
30.5	14,635,597	19,878	0.0014	0.9986	97.09
31.5	13,385,775	4,992	0.0004	0.9996	96.96
32.5	11,981,315	8,984	0.0007	0.9993	96.92
33.5	10,766,242	6,116	0.0006	0.9994	96.85
34.5	9,452,771	2,491	0.0003	0.9997	96.80
35.5	7,911,386	5,138	0.0006	0.9994	96.77
36.5	7,020,899	3,944	0.0006	0.9994	96.71
37.5	6,327,334	8,935	0.0014	0.9986	96.65
38.5	5,502,588	16,590	0.0030	0.9970	96.52

EL PASO ELECTRIC COMPANY

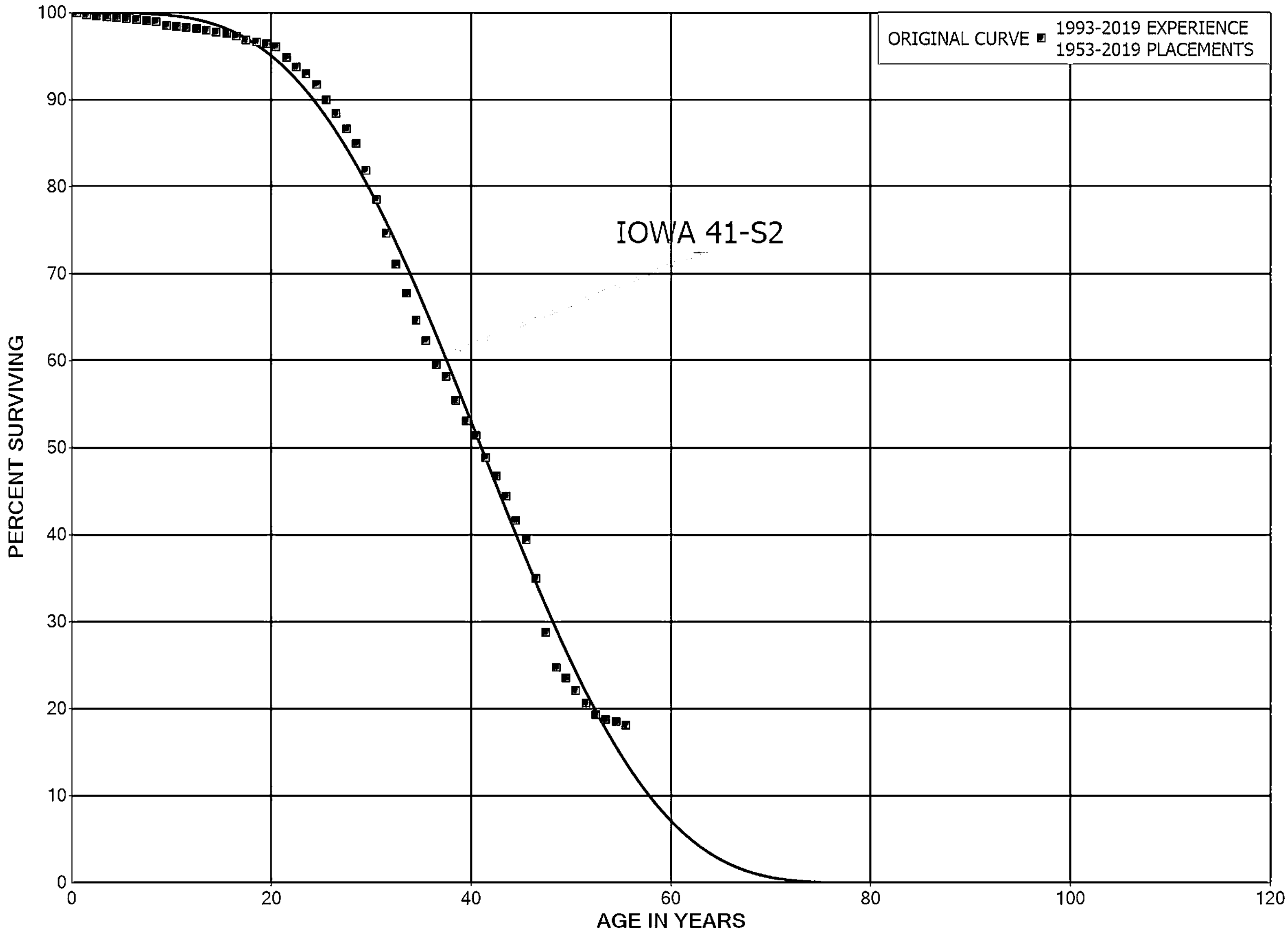
ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2019 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	4,597,122	8,884	0.0019	0.9981	96.23
40.5	3,869,267	3,598	0.0009	0.9991	96.04
41.5	3,140,855	11,566	0.0037	0.9963	95.95
42.5	2,784,009	12,598	0.0045	0.9955	95.60
43.5	2,094,506	15,805	0.0075	0.9925	95.16
44.5	1,766,345	9,461	0.0054	0.9946	94.45
45.5	986,344	4,712	0.0048	0.9952	93.94
46.5	682,270	16,550	0.0243	0.9757	93.49
47.5	661,912	8,820	0.0133	0.9867	91.22
48.5	631,803	7,594	0.0120	0.9880	90.01
49.5	508,909	2,007	0.0039	0.9961	88.93
50.5	336,089	5,172	0.0154	0.9846	88.58
51.5	300,922	6,164	0.0205	0.9795	87.21
52.5	282,699	3,359	0.0119	0.9881	85.43
53.5	252,967	623	0.0025	0.9975	84.41
54.5	172,372	4,906	0.0285	0.9715	84.20
55.5	159,640	7,488	0.0469	0.9531	81.81
56.5	138,762	5,766	0.0416	0.9584	77.97
57.5	62,391	136	0.0022	0.9978	74.73
58.5	57,499	306	0.0053	0.9947	74.57
59.5	48,225	1,879	0.0390	0.9610	74.17
60.5	45,322	241	0.0053	0.9947	71.28
61.5	21,596	402	0.0186	0.9814	70.90
62.5	3,438	121	0.0352	0.9648	69.58
63.5	3,317	5	0.0014	0.9986	67.13
64.5	3,313	4	0.0011	0.9989	67.04
65.5	3,309	3	0.0010	0.9990	66.97
66.5	72	2	0.0293	0.9707	66.90
67.5					64.94

EL PASO ELECTRIC COMPANY
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2019 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	159,625,916	42,382	0.0003	0.9997	100.00
0.5	151,240,617	430,807	0.0028	0.9972	99.97
1.5	141,455,474	149,841	0.0011	0.9989	99.69
2.5	130,847,361	101,544	0.0008	0.9992	99.58
3.5	131,938,187	116,032	0.0009	0.9991	99.51
4.5	122,576,070	156,865	0.0013	0.9987	99.42
5.5	111,565,565	87,855	0.0008	0.9992	99.29
6.5	103,471,551	104,195	0.0010	0.9990	99.21
7.5	98,309,449	169,844	0.0017	0.9983	99.11
8.5	94,190,811	418,373	0.0044	0.9956	98.94
9.5	92,115,229	72,928	0.0008	0.9992	98.50
10.5	85,345,960	119,587	0.0014	0.9986	98.42
11.5	78,560,184	130,039	0.0017	0.9983	98.29
12.5	71,257,273	156,434	0.0022	0.9978	98.12
13.5	63,954,434	84,976	0.0013	0.9987	97.91
14.5	55,562,184	120,278	0.0022	0.9978	97.78
15.5	47,363,015	127,722	0.0027	0.9973	97.57
16.5	43,925,720	197,272	0.0045	0.9955	97.30
17.5	39,854,045	85,441	0.0021	0.9979	96.87
18.5	36,357,678	110,705	0.0030	0.9970	96.66
19.5	33,038,373	99,229	0.0030	0.9970	96.36
20.5	29,382,492	392,894	0.0134	0.9866	96.07
21.5	25,222,338	271,089	0.0107	0.9893	94.79
22.5	22,074,778	188,722	0.0085	0.9915	93.77
23.5	19,959,154	259,851	0.0130	0.9870	92.97
24.5	17,266,864	329,828	0.0191	0.9809	91.76
25.5	14,978,573	267,957	0.0179	0.9821	90.01
26.5	13,669,294	268,365	0.0196	0.9804	88.40
27.5	12,436,098	246,392	0.0198	0.9802	86.66
28.5	11,149,236	411,460	0.0369	0.9631	84.94
29.5	9,978,488	398,765	0.0400	0.9600	81.81
30.5	8,729,389	441,372	0.0506	0.9494	78.54
31.5	7,420,899	347,544	0.0468	0.9532	74.57
32.5	6,496,560	308,270	0.0475	0.9525	71.08
33.5	5,697,214	263,575	0.0463	0.9537	67.70
34.5	4,705,955	163,851	0.0348	0.9652	64.57
35.5	3,940,634	176,630	0.0448	0.9552	62.32
36.5	3,280,255	73,520	0.0224	0.9776	59.53
37.5	2,913,935	138,593	0.0476	0.9524	58.20
38.5	2,200,681	94,326	0.0429	0.9571	55.43

EL PASO ELECTRIC COMPANY

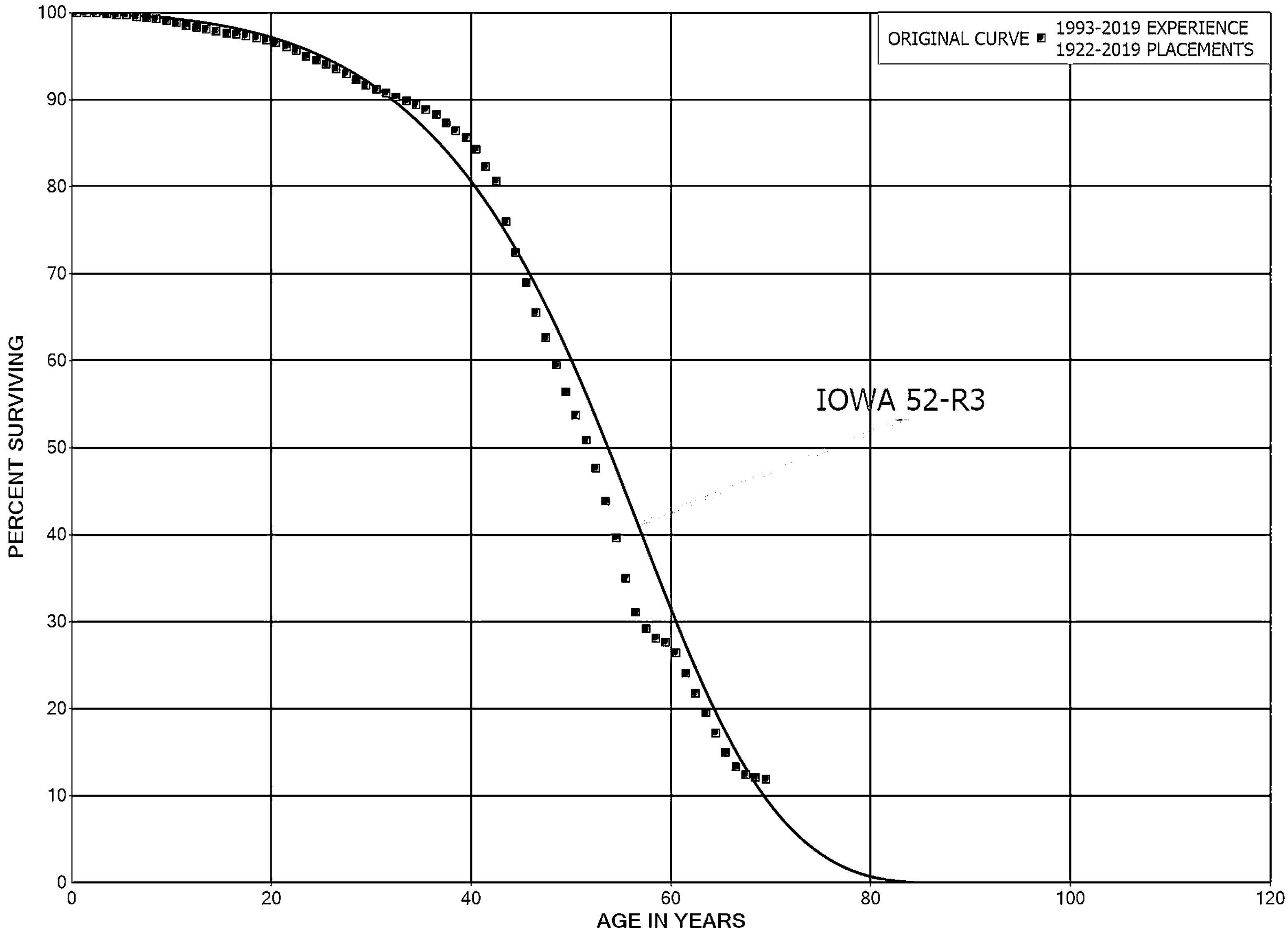
ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2019 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	1,630,014	49,764	0.0305	0.9695	53.05
40.5	1,272,365	64,721	0.0509	0.9491	51.43
41.5	985,171	42,156	0.0428	0.9572	48.82
42.5	858,437	42,907	0.0500	0.9500	46.73
43.5	699,672	43,430	0.0621	0.9379	44.39
44.5	503,359	27,479	0.0546	0.9454	41.64
45.5	405,117	45,113	0.1114	0.8886	39.36
46.5	360,004	64,136	0.1782	0.8218	34.98
47.5	295,868	41,529	0.1404	0.8596	28.75
48.5	254,339	12,484	0.0491	0.9509	24.71
49.5	172,760	10,210	0.0591	0.9409	23.50
50.5	135,727	8,914	0.0657	0.9343	22.11
51.5	107,711	7,313	0.0679	0.9321	20.66
52.5	41,880	1,060	0.0253	0.9747	19.26
53.5	16,926	233	0.0138	0.9862	18.77
54.5	2,327	57	0.0246	0.9754	18.51
55.5					18.05

EL PASO ELECTRIC COMPANY
ACCOUNT 368.00 LINE TRANSFORMERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2019 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	250,255,874	25,461	0.0001	0.9999	100.00
0.5	239,642,495	87,071	0.0004	0.9996	99.99
1.5	229,660,691	86,859	0.0004	0.9996	99.95
2.5	216,467,338	174,984	0.0008	0.9992	99.92
3.5	197,366,871	168,412	0.0009	0.9991	99.83
4.5	188,385,946	112,768	0.0006	0.9994	99.75
5.5	178,560,713	265,637	0.0015	0.9985	99.69
6.5	170,462,326	201,310	0.0012	0.9988	99.54
7.5	155,380,240	261,451	0.0017	0.9983	99.42
8.5	142,145,496	247,221	0.0017	0.9983	99.26
9.5	134,314,248	404,255	0.0030	0.9970	99.08
10.5	121,189,068	305,910	0.0025	0.9975	98.79
11.5	108,750,761	321,868	0.0030	0.9970	98.54
12.5	93,451,890	208,167	0.0022	0.9978	98.25
13.5	88,095,527	169,746	0.0019	0.9981	98.03
14.5	74,220,022	140,346	0.0019	0.9981	97.84
15.5	74,531,419	134,567	0.0018	0.9982	97.65
16.5	72,299,555	108,520	0.0015	0.9985	97.48
17.5	69,080,962	201,248	0.0029	0.9971	97.33
18.5	65,829,140	172,771	0.0026	0.9974	97.05
19.5	64,240,841	174,559	0.0027	0.9973	96.79
20.5	61,237,441	275,817	0.0045	0.9955	96.53
21.5	57,109,979	304,060	0.0053	0.9947	96.09
22.5	50,377,430	309,496	0.0061	0.9939	95.58
23.5	50,050,028	262,131	0.0052	0.9948	94.99
24.5	45,833,523	223,921	0.0049	0.9951	94.50
25.5	41,326,526	239,719	0.0058	0.9942	94.04
26.5	41,271,116	247,300	0.0060	0.9940	93.49
27.5	39,478,002	278,582	0.0071	0.9929	92.93
28.5	37,526,723	273,066	0.0073	0.9927	92.27
29.5	35,381,232	152,367	0.0043	0.9957	91.60
30.5	33,844,310	191,426	0.0057	0.9943	91.21
31.5	31,680,219	136,844	0.0043	0.9957	90.69
32.5	29,736,622	152,322	0.0051	0.9949	90.30
33.5	27,291,788	136,781	0.0050	0.9950	89.84
34.5	25,483,857	169,781	0.0067	0.9933	89.39
35.5	23,700,596	140,430	0.0059	0.9941	88.79
36.5	22,030,588	238,479	0.0108	0.9892	88.27
37.5	20,384,167	221,552	0.0109	0.9891	87.31
38.5	19,055,427	156,278	0.0082	0.9918	86.36

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019 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	17,620,860	277,254	0.0157	0.9843	85.65
40.5	16,036,886	379,233	0.0236	0.9764	84.31
41.5	14,174,861	295,654	0.0209	0.9791	82.31
42.5	12,785,236	732,825	0.0573	0.9427	80.60
43.5	11,213,441	529,701	0.0472	0.9528	75.98
44.5	10,098,378	481,882	0.0477	0.9523	72.39
45.5	8,592,439	427,818	0.0498	0.9502	68.93
46.5	7,379,104	327,806	0.0444	0.9556	65.50
47.5	6,653,846	329,501	0.0495	0.9505	62.59
48.5	6,026,084	314,762	0.0522	0.9478	59.49
49.5	5,436,113	261,034	0.0480	0.9520	56.38
50.5	4,909,472	258,752	0.0527	0.9473	53.68
51.5	4,447,746	285,736	0.0642	0.9358	50.85
52.5	3,943,194	314,206	0.0797	0.9203	47.58
53.5	3,465,539	329,222	0.0950	0.9050	43.79
54.5	2,938,554	350,087	0.1191	0.8809	39.63
55.5	2,452,153	266,974	0.1089	0.8911	34.91
56.5	2,111,324	129,770	0.0615	0.9385	31.11
57.5	1,811,400	69,005	0.0381	0.9619	29.20
58.5	1,592,128	26,989	0.0170	0.9830	28.08
59.5	1,457,508	65,204	0.0447	0.9553	27.61
60.5	1,260,010	109,975	0.0873	0.9127	26.37
61.5	1,059,141	105,123	0.0993	0.9007	24.07
62.5	927,845	94,088	0.1014	0.8986	21.68
63.5	819,746	96,966	0.1183	0.8817	19.48
64.5	723,857	92,803	0.1282	0.8718	17.18
65.5	617,292	71,533	0.1159	0.8841	14.98
66.5	494,079	30,621	0.0620	0.9380	13.24
67.5	420,792	11,825	0.0281	0.9719	12.42
68.5	372,336	6,315	0.0170	0.9830	12.07
69.5	337,154	9,993	0.0296	0.9704	11.87
70.5	299,557	4,399	0.0147	0.9853	11.51
71.5	263,924	16,470	0.0624	0.9376	11.35
72.5	221,365	11,666	0.0527	0.9473	10.64
73.5	185,943	11,058	0.0595	0.9405	10.08
74.5	158,247	10,739	0.0679	0.9321	9.48
75.5	146,838	14,933	0.1017	0.8983	8.83
76.5	130,972	11,467	0.0876	0.9124	7.94
77.5	117,934	8,028	0.0681	0.9319	7.24
78.5	102,134	7,016	0.0687	0.9313	6.75

EL PASO ELECTRIC COMPANY

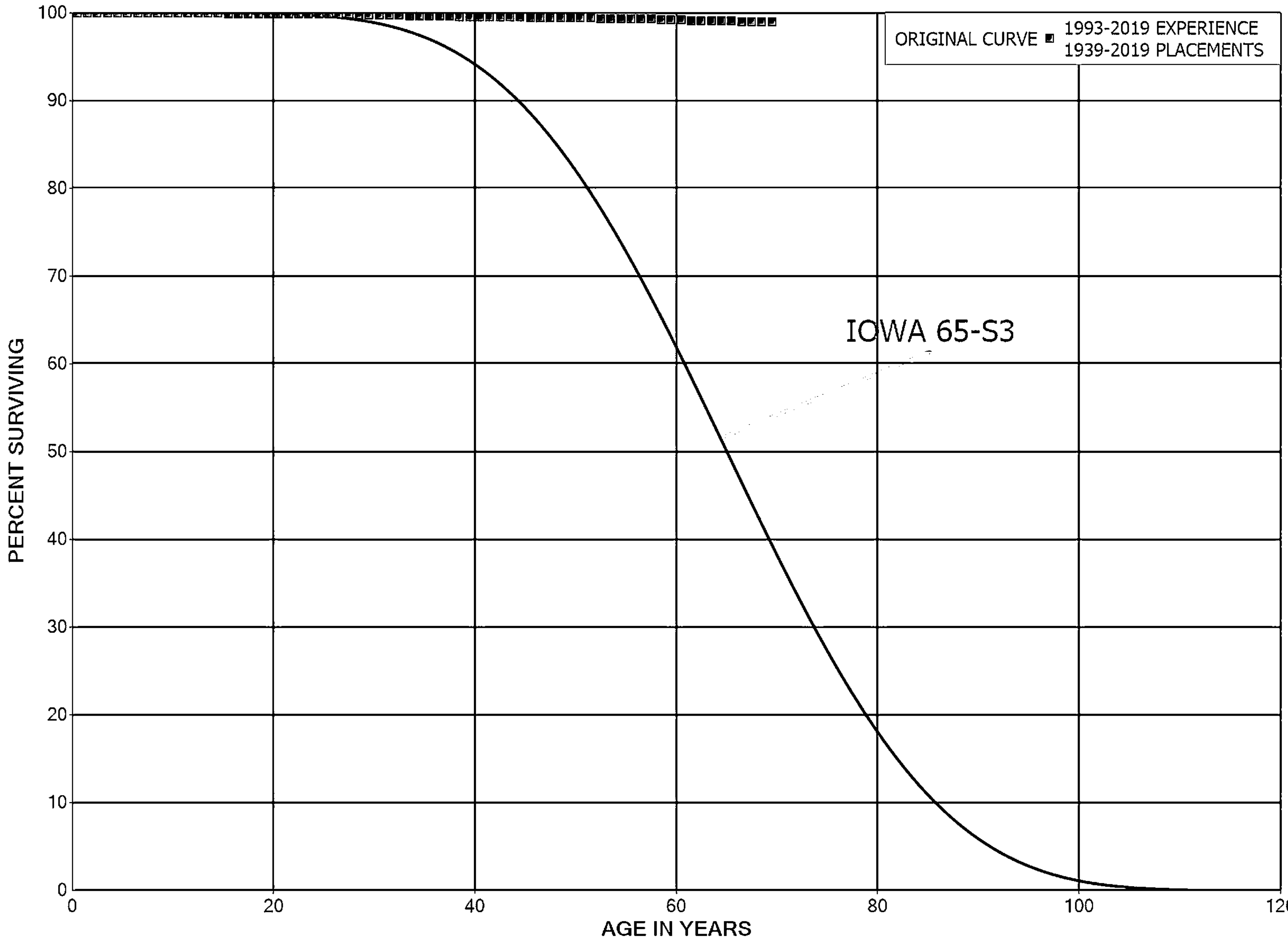
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2019 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
79.5	90,702	4,897	0.0540	0.9460	6.28
80.5	81,210	2,298	0.0283	0.9717	5.95
81.5	74,628	4,188	0.0561	0.9439	5.78
82.5	64,054	6,367	0.0994	0.9006	5.45
83.5	53,173	6,892	0.1296	0.8704	4.91
84.5	43,513	4,359	0.1002	0.8998	4.27
85.5	37,315	5,965	0.1599	0.8401	3.85
86.5	30,506	7,542	0.2472	0.7528	3.23
87.5	22,419	4,945	0.2206	0.7794	2.43
88.5	15,722	1,211	0.0770	0.9230	1.90
89.5	11,715	725	0.0619	0.9381	1.75
90.5	8,081	416	0.0515	0.9485	1.64
91.5	6,183	162	0.0262	0.9738	1.56
92.5	3,970	55	0.0138	0.9862	1.52
93.5	944	11	0.0118	0.9882	1.50
94.5					1.48

EL PASO ELECTRIC COMPANY
ACCOUNT 369.00 SERVICES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2019 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	36,412,174		0.0000	1.0000	100.00
0.5	34,097,281	62	0.0000	1.0000	100.00
1.5	32,057,282	1,887	0.0001	0.9999	100.00
2.5	29,894,422	3,466	0.0001	0.9999	99.99
3.5	29,937,724	5,082	0.0002	0.9998	99.98
4.5	25,845,175	5,199	0.0002	0.9998	99.97
5.5	26,645,730	1,852	0.0001	0.9999	99.95
6.5	26,660,695		0.0000	1.0000	99.94
7.5	26,523,419	721	0.0000	1.0000	99.94
8.5	26,825,885	2,894	0.0001	0.9999	99.94
9.5	26,907,791	1,834	0.0001	0.9999	99.92
10.5	27,712,033	2,000	0.0001	0.9999	99.92
11.5	28,418,407	1,088	0.0000	1.0000	99.91
12.5	26,520,597	878	0.0000	1.0000	99.91
13.5	27,323,187	1,972	0.0001	0.9999	99.90
14.5	23,897,443	2,431	0.0001	0.9999	99.90
15.5	23,555,785	537	0.0000	1.0000	99.89
16.5	23,084,509	945	0.0000	1.0000	99.88
17.5	22,599,720	1,878	0.0001	0.9999	99.88
18.5	22,283,692	613	0.0000	1.0000	99.87
19.5	21,677,625	1,078	0.0000	1.0000	99.87
20.5	21,458,768	176	0.0000	1.0000	99.86
21.5	20,690,503	1,961	0.0001	0.9999	99.86
22.5	19,211,573	3,298	0.0002	0.9998	99.85
23.5	19,502,088	2,752	0.0001	0.9999	99.84
24.5	18,449,211	2,580	0.0001	0.9999	99.82
25.5	17,176,052	2,274	0.0001	0.9999	99.81
26.5	17,369,719	2,472	0.0001	0.9999	99.80
27.5	16,712,975	3,222	0.0002	0.9998	99.78
28.5	16,159,625	3,633	0.0002	0.9998	99.76
29.5	15,483,832	3,539	0.0002	0.9998	99.74
30.5	14,816,165	3,235	0.0002	0.9998	99.72
31.5	14,255,505	2,469	0.0002	0.9998	99.69
32.5	13,563,270	2,192	0.0002	0.9998	99.68
33.5	12,816,390	2,698	0.0002	0.9998	99.66
34.5	11,972,980	2,468	0.0002	0.9998	99.64
35.5	10,957,727	2,464	0.0002	0.9998	99.62
36.5	10,019,778	2,352	0.0002	0.9998	99.60
37.5	9,541,463	1,437	0.0002	0.9998	99.57
38.5	8,943,563	1,080	0.0001	0.9999	99.56

EL PASO ELECTRIC COMPANY

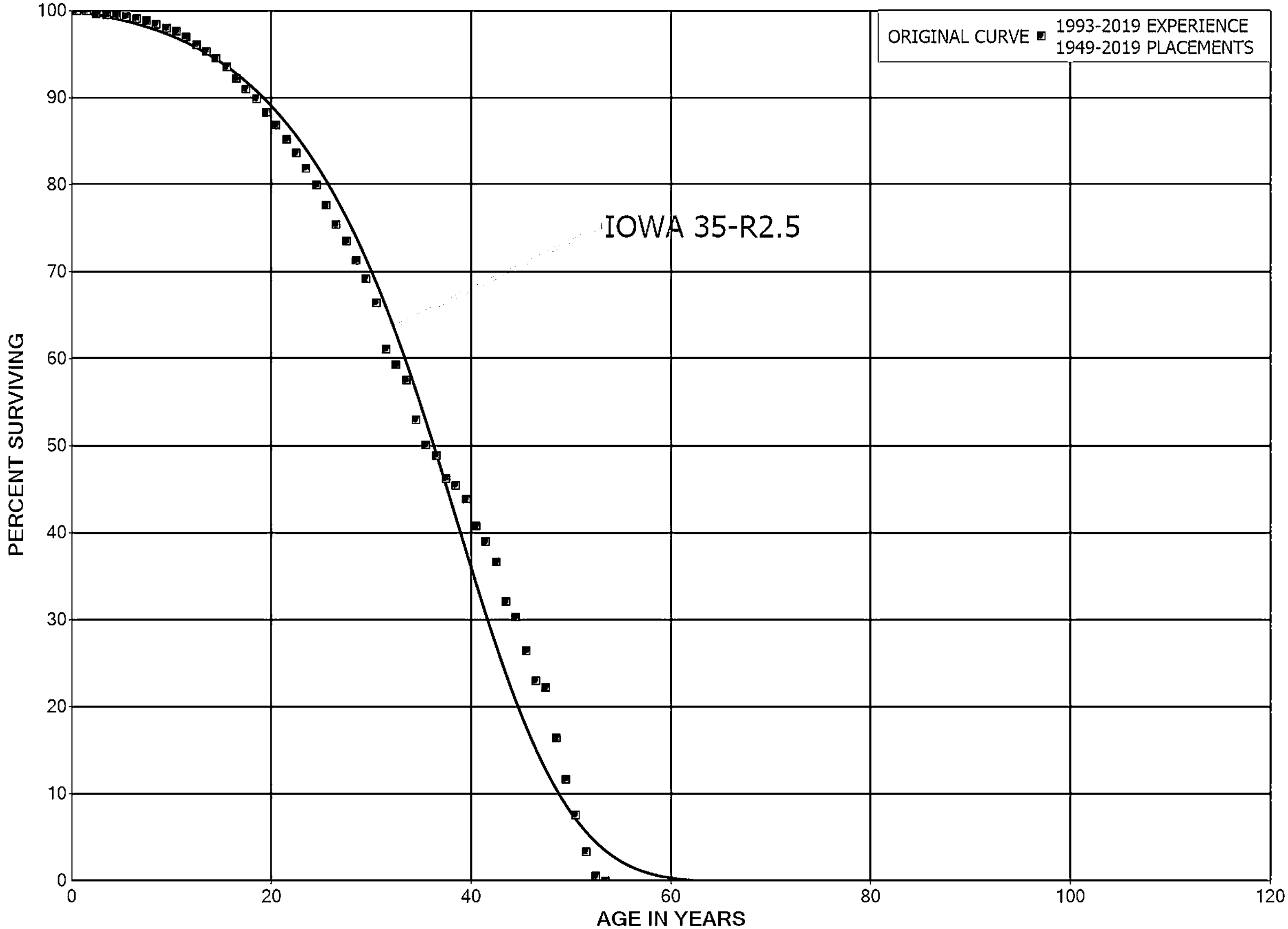
ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2019 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	8,175,545	1,713	0.0002	0.9998	99.55
40.5	7,453,724	1,276	0.0002	0.9998	99.53
41.5	6,728,989	1,020	0.0002	0.9998	99.51
42.5	6,040,841	738	0.0001	0.9999	99.49
43.5	5,616,537	990	0.0002	0.9998	99.48
44.5	5,304,091	959	0.0002	0.9998	99.46
45.5	4,775,785	724	0.0002	0.9998	99.45
46.5	4,380,142	729	0.0002	0.9998	99.43
47.5	4,058,641	621	0.0002	0.9998	99.41
48.5	3,824,654	605	0.0002	0.9998	99.40
49.5	3,505,412	585	0.0002	0.9998	99.38
50.5	3,218,959	469	0.0001	0.9999	99.37
51.5	2,998,414	532	0.0002	0.9998	99.35
52.5	2,773,128	555	0.0002	0.9998	99.34
53.5	2,582,944	346	0.0001	0.9999	99.32
54.5	2,386,262	488	0.0002	0.9998	99.30
55.5	2,195,790	626	0.0003	0.9997	99.28
56.5	2,042,859	393	0.0002	0.9998	99.25
57.5	1,869,883	351	0.0002	0.9998	99.23
58.5	1,689,323	1,000	0.0006	0.9994	99.22
59.5	1,576,031	353	0.0002	0.9998	99.16
60.5	1,417,280	334	0.0002	0.9998	99.13
61.5	1,213,864	248	0.0002	0.9998	99.11
62.5	1,088,483	235	0.0002	0.9998	99.09
63.5	974,287	234	0.0002	0.9998	99.07
64.5	649,654	132	0.0002	0.9998	99.05
65.5	534,893	160	0.0003	0.9997	99.03
66.5	426,470	138	0.0003	0.9997	99.00
67.5	345,871	106	0.0003	0.9997	98.96
68.5	269,679	79	0.0003	0.9997	98.93
69.5	193,708	45	0.0002	0.9998	98.90
70.5	150,970	32	0.0002	0.9998	98.88
71.5	111,974	39	0.0004	0.9996	98.86
72.5	83,511	57	0.0007	0.9993	98.83
73.5	64,357	43	0.0007	0.9993	98.76
74.5	54,110	40	0.0007	0.9993	98.69
75.5	47,966	2	0.0000	1.0000	98.62
76.5	45,377	4	0.0001	0.9999	98.62
77.5	38,356	9	0.0002	0.9998	98.61
78.5	23,664	7	0.0003	0.9997	98.58
79.5	11,853	7	0.0006	0.9994	98.55
80.5					98.49

EL PASO ELECTRIC COMPANY
ACCOUNT 370.00 METERS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2019 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	54,377,344	4,984	0.0001	0.9999	100.00
0.5	51,564,513	23,721	0.0005	0.9995	99.99
1.5	50,510,840	181,511	0.0036	0.9964	99.94
2.5	48,567,229	36,054	0.0007	0.9993	99.59
3.5	46,134,651	48,681	0.0011	0.9989	99.51
4.5	44,179,768	68,623	0.0016	0.9984	99.41
5.5	43,913,582	84,552	0.0019	0.9981	99.25
6.5	35,804,849	91,764	0.0026	0.9974	99.06
7.5	36,630,322	133,198	0.0036	0.9964	98.81
8.5	37,099,508	166,883	0.0045	0.9955	98.45
9.5	37,515,727	162,741	0.0043	0.9957	98.01
10.5	29,726,839	177,322	0.0060	0.9940	97.58
11.5	29,843,104	288,951	0.0097	0.9903	97.00
12.5	30,079,336	230,787	0.0077	0.9923	96.06
13.5	27,845,828	229,765	0.0083	0.9917	95.32
14.5	23,754,419	268,155	0.0113	0.9887	94.54
15.5	24,005,848	345,776	0.0144	0.9856	93.47
16.5	22,890,951	277,916	0.0121	0.9879	92.12
17.5	21,337,882	281,344	0.0132	0.9868	91.00
18.5	18,729,628	311,058	0.0166	0.9834	89.80
19.5	16,950,637	274,425	0.0162	0.9838	88.31
20.5	15,347,992	293,119	0.0191	0.9809	86.88
21.5	14,361,806	278,855	0.0194	0.9806	85.22
22.5	12,713,918	267,881	0.0211	0.9789	83.57
23.5	12,545,088	284,909	0.0227	0.9773	81.81
24.5	11,976,252	352,517	0.0294	0.9706	79.95
25.5	10,546,353	294,762	0.0279	0.9721	77.60
26.5	10,196,775	265,898	0.0261	0.9739	75.43
27.5	9,430,138	277,769	0.0295	0.9705	73.46
28.5	8,399,356	249,144	0.0297	0.9703	71.30
29.5	7,442,959	300,878	0.0404	0.9596	69.18
30.5	6,587,688	532,567	0.0808	0.9192	66.39
31.5	5,300,307	148,056	0.0279	0.9721	61.02
32.5	4,656,723	138,159	0.0297	0.9703	59.31
33.5	4,064,197	326,932	0.0804	0.9196	57.55
34.5	3,259,447	174,894	0.0537	0.9463	52.92
35.5	2,755,944	67,200	0.0244	0.9756	50.08
36.5	2,412,174	131,688	0.0546	0.9454	48.86
37.5	1,909,977	33,123	0.0173	0.9827	46.20
38.5	1,760,960	62,635	0.0356	0.9644	45.39

EL PASO ELECTRIC COMPANY

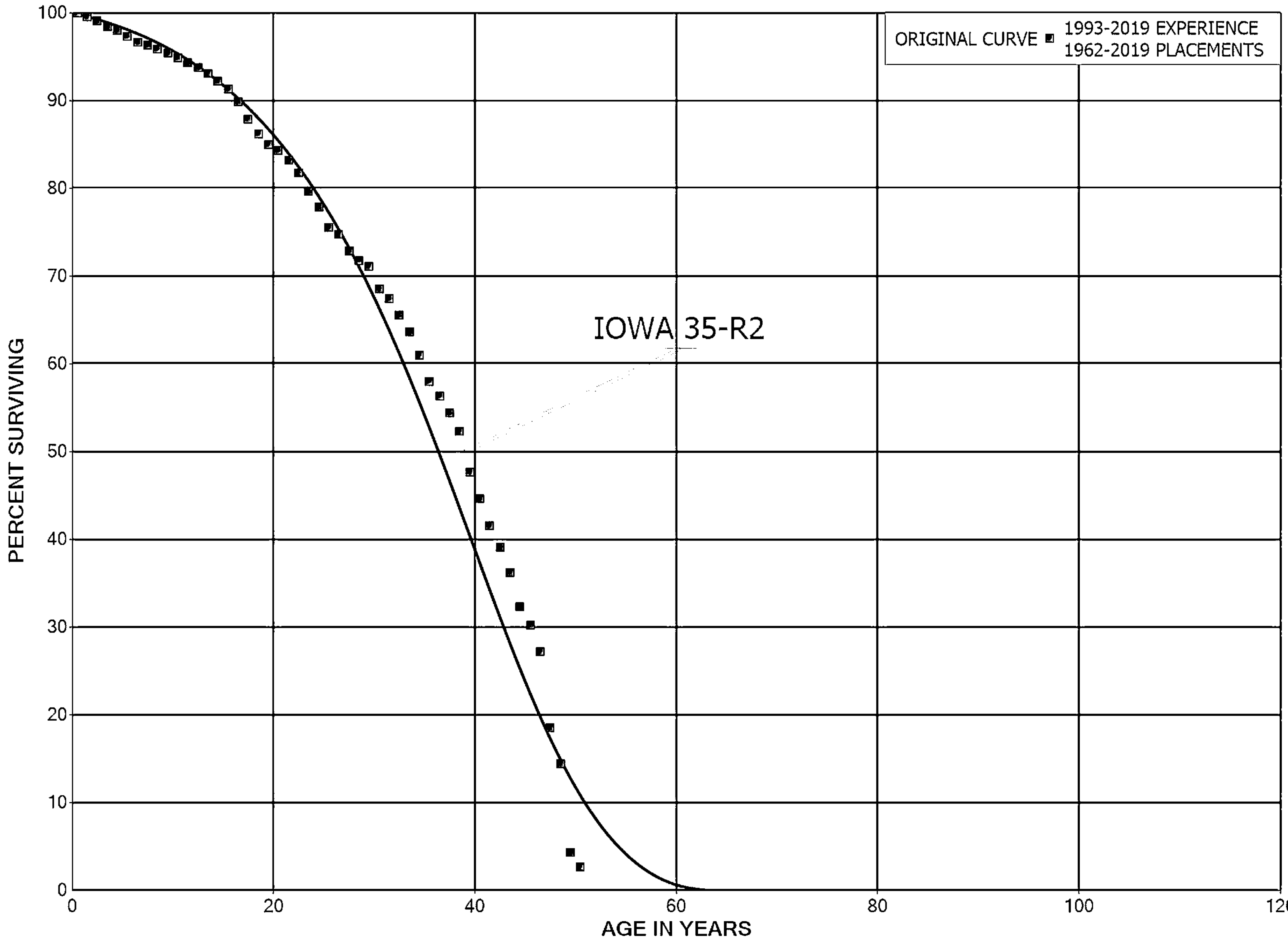
ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2019 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	1,494,570	106,018	0.0709	0.9291	43.78
40.5	1,199,167	52,504	0.0438	0.9562	40.67
41.5	1,043,531	61,014	0.0585	0.9415	38.89
42.5	853,023	107,114	0.1256	0.8744	36.62
43.5	632,790	34,164	0.0540	0.9460	32.02
44.5	503,790	64,386	0.1278	0.8722	30.29
45.5	365,134	48,565	0.1330	0.8670	26.42
46.5	237,262	7,904	0.0333	0.9667	22.91
47.5	160,841	41,767	0.2597	0.7403	22.14
48.5	49,910	14,604	0.2926	0.7074	16.39
49.5	32,836	11,443	0.3485	0.6515	11.60
50.5	21,393	11,956	0.5589	0.4411	7.56
51.5	9,437	8,016	0.8494	0.1506	3.33
52.5	1,421	1,421	1.0000		0.50
53.5					

EL PASO ELECTRIC COMPANY
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2019 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	13,839,749	7,170	0.0005	0.9995	100.00
0.5	13,744,170	53,461	0.0039	0.9961	99.95
1.5	13,404,791	69,799	0.0052	0.9948	99.56
2.5	12,750,091	82,735	0.0065	0.9935	99.04
3.5	12,220,229	57,848	0.0047	0.9953	98.40
4.5	11,980,089	75,805	0.0063	0.9937	97.93
5.5	11,636,021	79,605	0.0068	0.9932	97.31
6.5	11,270,604	42,282	0.0038	0.9962	96.65
7.5	10,956,368	52,203	0.0048	0.9952	96.28
8.5	10,620,049	48,150	0.0045	0.9955	95.83
9.5	10,261,614	57,669	0.0056	0.9944	95.39
10.5	9,899,350	56,432	0.0057	0.9943	94.86
11.5	9,561,007	56,045	0.0059	0.9941	94.31
12.5	8,608,812	63,507	0.0074	0.9926	93.76
13.5	8,529,107	81,866	0.0096	0.9904	93.07
14.5	6,699,218	64,878	0.0097	0.9903	92.18
15.5	6,356,361	100,149	0.0158	0.9842	91.28
16.5	5,376,419	122,643	0.0228	0.9772	89.85
17.5	4,784,166	88,927	0.0186	0.9814	87.80
18.5	4,251,440	57,128	0.0134	0.9866	86.16
19.5	3,924,144	31,608	0.0081	0.9919	85.01
20.5	3,555,748	50,393	0.0142	0.9858	84.32
21.5	3,210,909	54,882	0.0171	0.9829	83.13
22.5	2,648,100	66,889	0.0253	0.9747	81.71
23.5	2,616,313	57,695	0.0221	0.9779	79.64
24.5	2,220,187	69,100	0.0311	0.9689	77.89
25.5	1,822,058	17,876	0.0098	0.9902	75.46
26.5	1,824,933	47,189	0.0259	0.9741	74.72
27.5	1,555,211	22,605	0.0145	0.9855	72.79
28.5	1,424,355	12,610	0.0089	0.9911	71.73
29.5	1,358,263	48,537	0.0357	0.9643	71.10
30.5	1,190,814	20,950	0.0176	0.9824	68.56
31.5	1,073,119	29,605	0.0276	0.9724	67.35
32.5	952,065	27,910	0.0293	0.9707	65.49
33.5	857,815	36,069	0.0420	0.9580	63.57
34.5	760,794	36,094	0.0474	0.9526	60.90
35.5	654,386	19,926	0.0304	0.9696	58.01
36.5	532,965	17,197	0.0323	0.9677	56.24
37.5	430,169	16,735	0.0389	0.9611	54.43
38.5	362,544	32,399	0.0894	0.9106	52.31

EL PASO ELECTRIC COMPANY

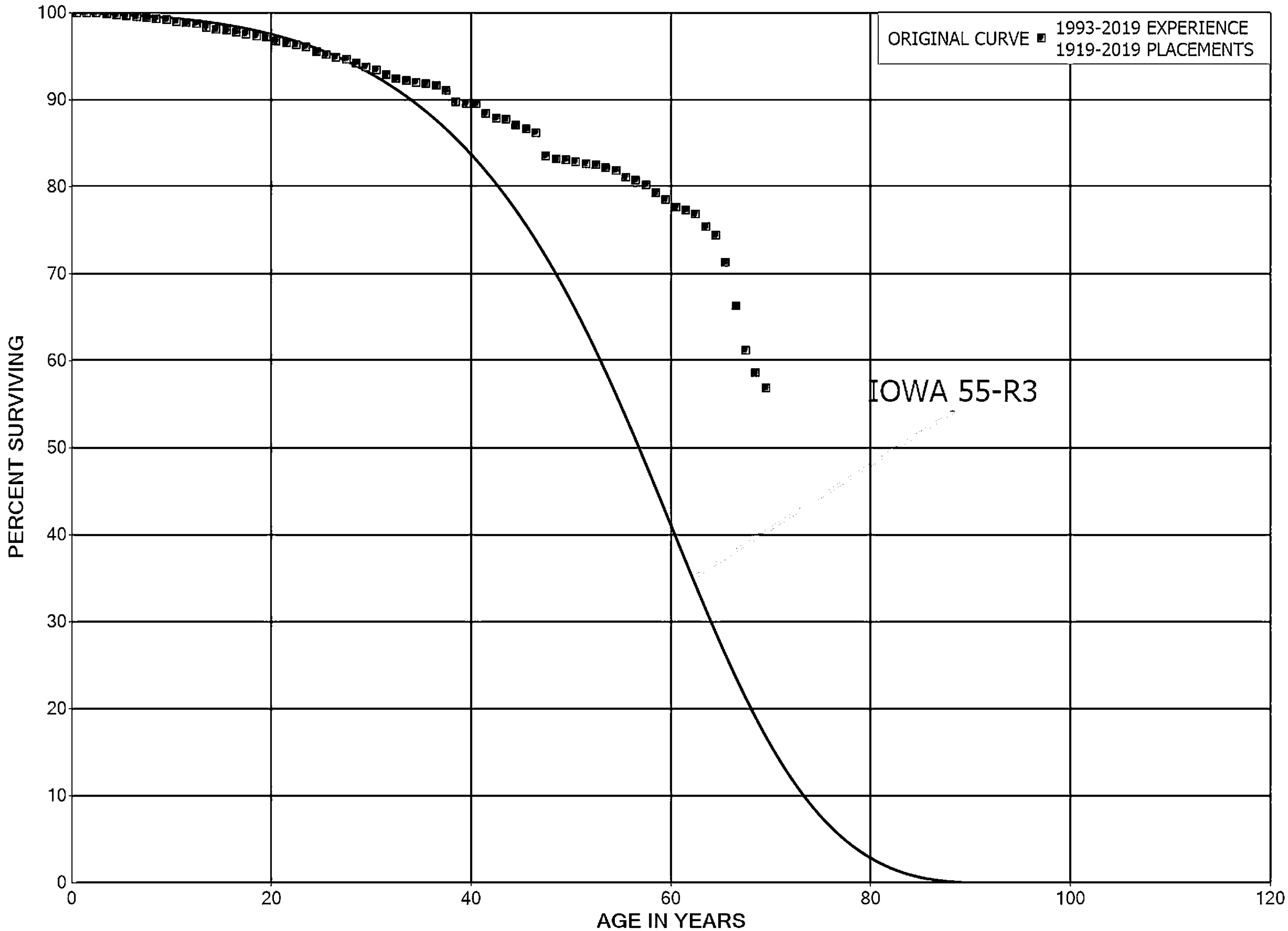
ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2019 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	306,477	19,687	0.0642	0.9358	47.64
40.5	262,581	17,888	0.0681	0.9319	44.58
41.5	218,498	12,868	0.0589	0.9411	41.54
42.5	183,104	13,505	0.0738	0.9262	39.09
43.5	150,787	16,419	0.1089	0.8911	36.21
44.5	111,938	7,269	0.0649	0.9351	32.27
45.5	86,198	8,629	0.1001	0.8999	30.17
46.5	55,345	17,634	0.3186	0.6814	27.15
47.5	23,327	5,130	0.2199	0.7801	18.50
48.5	9,159	6,459	0.7052	0.2948	14.43
49.5	888	344	0.3869	0.6131	4.25
50.5					2.61

EL PASO ELECTRIC COMPANY
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2019 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	7,400,340	1,628	0.0002	0.9998	100.00
0.5	7,980,994	918	0.0001	0.9999	99.98
1.5	8,062,912	5,674	0.0007	0.9993	99.97
2.5	8,155,163	8,485	0.0010	0.9990	99.90
3.5	7,592,624	4,289	0.0006	0.9994	99.79
4.5	7,443,283	7,690	0.0010	0.9990	99.74
5.5	7,339,054	10,322	0.0014	0.9986	99.63
6.5	7,215,203	8,152	0.0011	0.9989	99.49
7.5	7,303,382	8,156	0.0011	0.9989	99.38
8.5	7,337,852	6,852	0.0009	0.9991	99.27
9.5	7,371,057	16,883	0.0023	0.9977	99.18
10.5	7,358,143	8,898	0.0012	0.9988	98.95
11.5	7,370,504	10,255	0.0014	0.9986	98.83
12.5	7,301,206	26,681	0.0037	0.9963	98.69
13.5	6,922,285	17,287	0.0025	0.9975	98.33
14.5	6,548,136	8,481	0.0013	0.9987	98.09
15.5	6,641,351	12,746	0.0019	0.9981	97.96
16.5	6,635,686	17,108	0.0026	0.9974	97.77
17.5	6,619,531	15,097	0.0023	0.9977	97.52
18.5	6,776,972	11,403	0.0017	0.9983	97.30
19.5	6,667,074	29,788	0.0045	0.9955	97.13
20.5	6,501,697	14,237	0.0022	0.9978	96.70
21.5	6,062,413	12,743	0.0021	0.9979	96.49
22.5	5,153,133	13,370	0.0026	0.9974	96.28
23.5	5,234,017	30,390	0.0058	0.9942	96.03
24.5	4,815,541	13,792	0.0029	0.9971	95.48
25.5	3,702,977	14,774	0.0040	0.9960	95.20
26.5	3,731,185	7,720	0.0021	0.9979	94.82
27.5	3,122,354	15,832	0.0051	0.9949	94.63
28.5	2,746,308	12,057	0.0044	0.9956	94.15
29.5	2,352,868	8,907	0.0038	0.9962	93.73
30.5	2,472,629	14,019	0.0057	0.9943	93.38
31.5	2,519,171	11,530	0.0046	0.9954	92.85
32.5	2,663,236	7,922	0.0030	0.9970	92.43
33.5	2,680,841	5,063	0.0019	0.9981	92.15
34.5	2,648,152	3,515	0.0013	0.9987	91.98
35.5	2,623,123	8,100	0.0031	0.9969	91.85
36.5	2,595,025	15,343	0.0059	0.9941	91.57
37.5	2,520,117	37,203	0.0148	0.9852	91.03
38.5	2,445,204	4,860	0.0020	0.9980	89.69

EL PASO ELECTRIC COMPANY

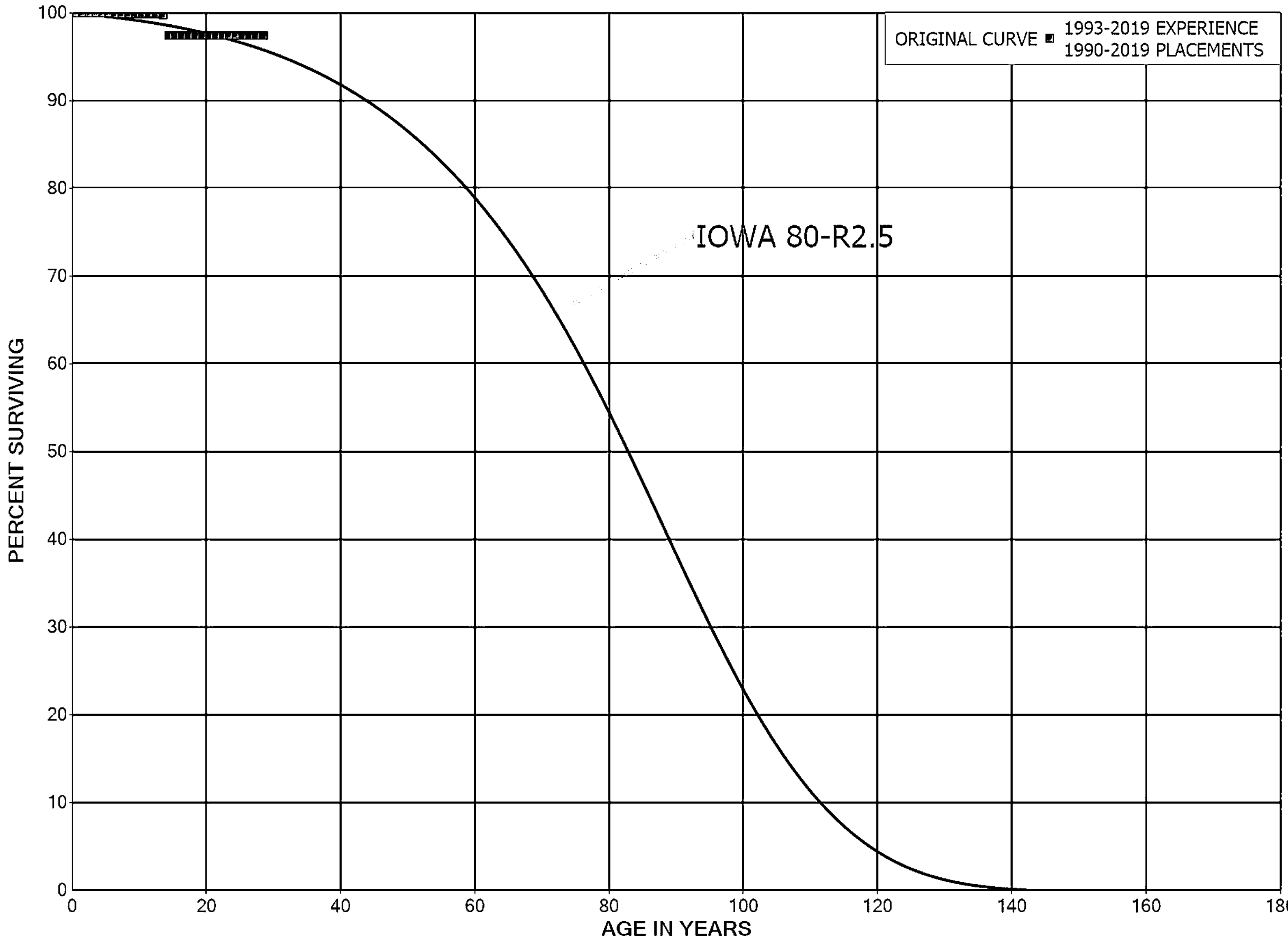
ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2019 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	2,376,297	1,289	0.0005	0.9995	89.51
40.5	2,340,030	28,476	0.0122	0.9878	89.46
41.5	2,197,792	13,480	0.0061	0.9939	88.37
42.5	2,131,021	3,356	0.0016	0.9984	87.83
43.5	2,061,217	14,488	0.0070	0.9930	87.69
44.5	1,988,441	10,415	0.0052	0.9948	87.07
45.5	1,806,671	9,783	0.0054	0.9946	86.62
46.5	1,693,343	52,833	0.0312	0.9688	86.15
47.5	1,452,079	4,667	0.0032	0.9968	83.46
48.5	1,386,606	2,620	0.0019	0.9981	83.19
49.5	1,320,156	3,327	0.0025	0.9975	83.03
50.5	1,205,144	3,061	0.0025	0.9975	82.83
51.5	1,090,140	2,065	0.0019	0.9981	82.61
52.5	971,085	3,030	0.0031	0.9969	82.46
53.5	930,533	4,270	0.0046	0.9954	82.20
54.5	831,659	8,221	0.0099	0.9901	81.82
55.5	771,766	2,621	0.0034	0.9966	81.02
56.5	700,871	4,462	0.0064	0.9936	80.74
57.5	564,657	6,561	0.0116	0.9884	80.23
58.5	496,113	4,856	0.0098	0.9902	79.29
59.5	304,352	3,321	0.0109	0.9891	78.52
60.5	228,233	1,047	0.0046	0.9954	77.66
61.5	175,849	1,166	0.0066	0.9934	77.30
62.5	164,330	3,057	0.0186	0.9814	76.79
63.5	161,515	2,010	0.0124	0.9876	75.36
64.5	157,768	6,592	0.0418	0.9582	74.43
65.5	151,243	10,733	0.0710	0.9290	71.32
66.5	109,466	8,474	0.0774	0.9226	66.26
67.5	75,731	3,138	0.0414	0.9586	61.13
68.5	60,809	1,805	0.0297	0.9703	58.59
69.5	46,086	1,790	0.0388	0.9612	56.85
70.5	27,491	968	0.0352	0.9648	54.65
71.5	13,300	807	0.0607	0.9393	52.72
72.5	8,991	1,351	0.1503	0.8497	49.52
73.5	7,128	783	0.1098	0.8902	42.08
74.5	6,346	267	0.0421	0.9579	37.46
75.5	5,396	42	0.0078	0.9922	35.88
76.5	4,980	65	0.0131	0.9869	35.60
77.5	4,210	27	0.0065	0.9935	35.14
78.5	3,488	10	0.0030	0.9970	34.91
79.5	1,978	110	0.0554	0.9446	34.81
80.5					32.88

EL PASO ELECTRIC COMPANY
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

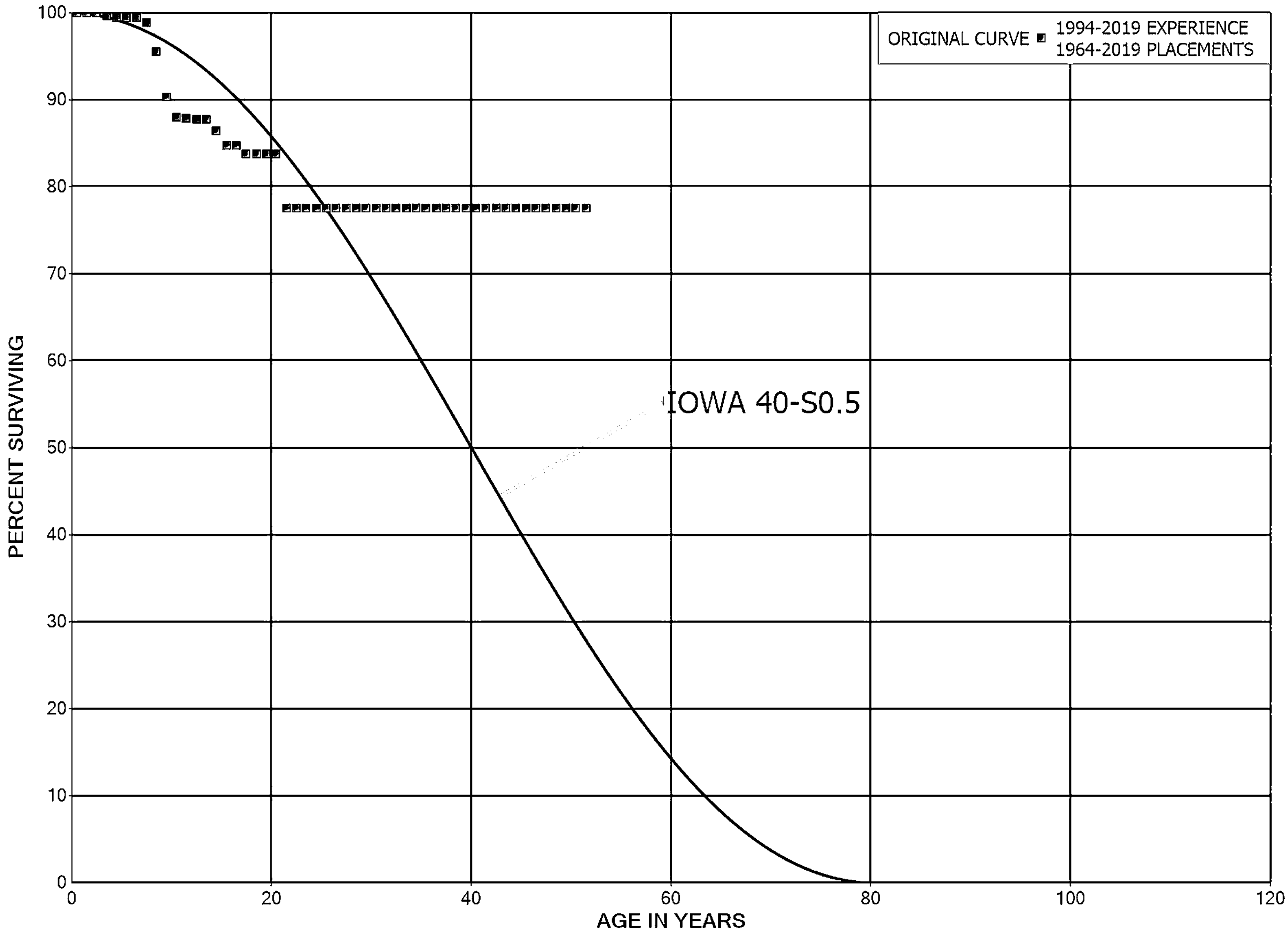
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2019 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	95,091,700		0.0000	1.0000	100.00
0.5	92,433,190		0.0000	1.0000	100.00
1.5	93,424,430		0.0000	1.0000	100.00
2.5	94,810,825		0.0000	1.0000	100.00
3.5	85,568,866		0.0000	1.0000	100.00
4.5	41,892,383	32,247	0.0008	0.9992	100.00
5.5	37,123,375	16,774	0.0005	0.9995	99.92
6.5	35,313,387		0.0000	1.0000	99.88
7.5	34,969,376		0.0000	1.0000	99.88
8.5	30,538,286		0.0000	1.0000	99.88
9.5	26,862,254		0.0000	1.0000	99.88
10.5	26,479,358	12,745	0.0005	0.9995	99.88
11.5	9,427,716	4,320	0.0005	0.9995	99.83
12.5	9,403,446	483	0.0001	0.9999	99.78
13.5	8,653,592	210,380	0.0243	0.9757	99.78
14.5	8,397,457		0.0000	1.0000	97.35
15.5	8,392,088		0.0000	1.0000	97.35
16.5	8,329,310		0.0000	1.0000	97.35
17.5	3,550,768		0.0000	1.0000	97.35
18.5	3,550,768		0.0000	1.0000	97.35
19.5	3,512,538		0.0000	1.0000	97.35
20.5	3,416,716		0.0000	1.0000	97.35
21.5	3,401,501		0.0000	1.0000	97.35
22.5	3,397,483		0.0000	1.0000	97.35
23.5	3,396,382		0.0000	1.0000	97.35
24.5	3,248,534		0.0000	1.0000	97.35
25.5	3,248,534		0.0000	1.0000	97.35
26.5	3,248,534		0.0000	1.0000	97.35
27.5	3,248,534		0.0000	1.0000	97.35
28.5					97.35

EL PASO ELECTRIC COMPANY
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2019 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	24,725,345		0.0000	1.0000	100.00
0.5	23,431,810	3,258	0.0001	0.9999	100.00
1.5	23,358,845	6,224	0.0003	0.9997	99.99
2.5	21,368,906	78,742	0.0037	0.9963	99.96
3.5	20,589,275	30,300	0.0015	0.9985	99.59
4.5	16,433,887	303	0.0000	1.0000	99.44
5.5	16,050,309	10,461	0.0007	0.9993	99.44
6.5	15,948,583	92,575	0.0058	0.9942	99.38
7.5	14,703,937	494,692	0.0336	0.9664	98.80
8.5	8,995,557	489,670	0.0544	0.9456	95.48
9.5	7,114,456	182,001	0.0256	0.9744	90.28
10.5	7,034,098	11,594	0.0016	0.9984	87.97
11.5	6,535,439	3,724	0.0006	0.9994	87.83
12.5	6,753,077	803	0.0001	0.9999	87.78
13.5	6,583,448	102,082	0.0155	0.9845	87.76
14.5	6,393,726	124,716	0.0195	0.9805	86.40
15.5	6,198,886		0.0000	1.0000	84.72
16.5	6,030,719	69,910	0.0116	0.9884	84.72
17.5	6,011,558		0.0000	1.0000	83.74
18.5	6,128,645		0.0000	1.0000	83.74
19.5	6,079,184		0.0000	1.0000	83.74
20.5	6,101,596	450,873	0.0739	0.9261	83.74
21.5	5,432,123		0.0000	1.0000	77.55
22.5	3,893,813		0.0000	1.0000	77.55
23.5	3,534,153		0.0000	1.0000	77.55
24.5	3,209,669		0.0000	1.0000	77.55
25.5	3,055,137		0.0000	1.0000	77.55
26.5	3,126,724		0.0000	1.0000	77.55
27.5	3,263,533		0.0000	1.0000	77.55
28.5	3,279,393		0.0000	1.0000	77.55
29.5	3,062,756		0.0000	1.0000	77.55
30.5	2,779,578		0.0000	1.0000	77.55
31.5	2,779,578		0.0000	1.0000	77.55
32.5	2,585,486		0.0000	1.0000	77.55
33.5	2,434,347	523	0.0002	0.9998	77.55
34.5	2,374,040		0.0000	1.0000	77.53
35.5	2,312,401		0.0000	1.0000	77.53
36.5	2,208,121		0.0000	1.0000	77.53
37.5	2,103,914		0.0000	1.0000	77.53
38.5	1,781,622		0.0000	1.0000	77.53

EL PASO ELECTRIC COMPANY

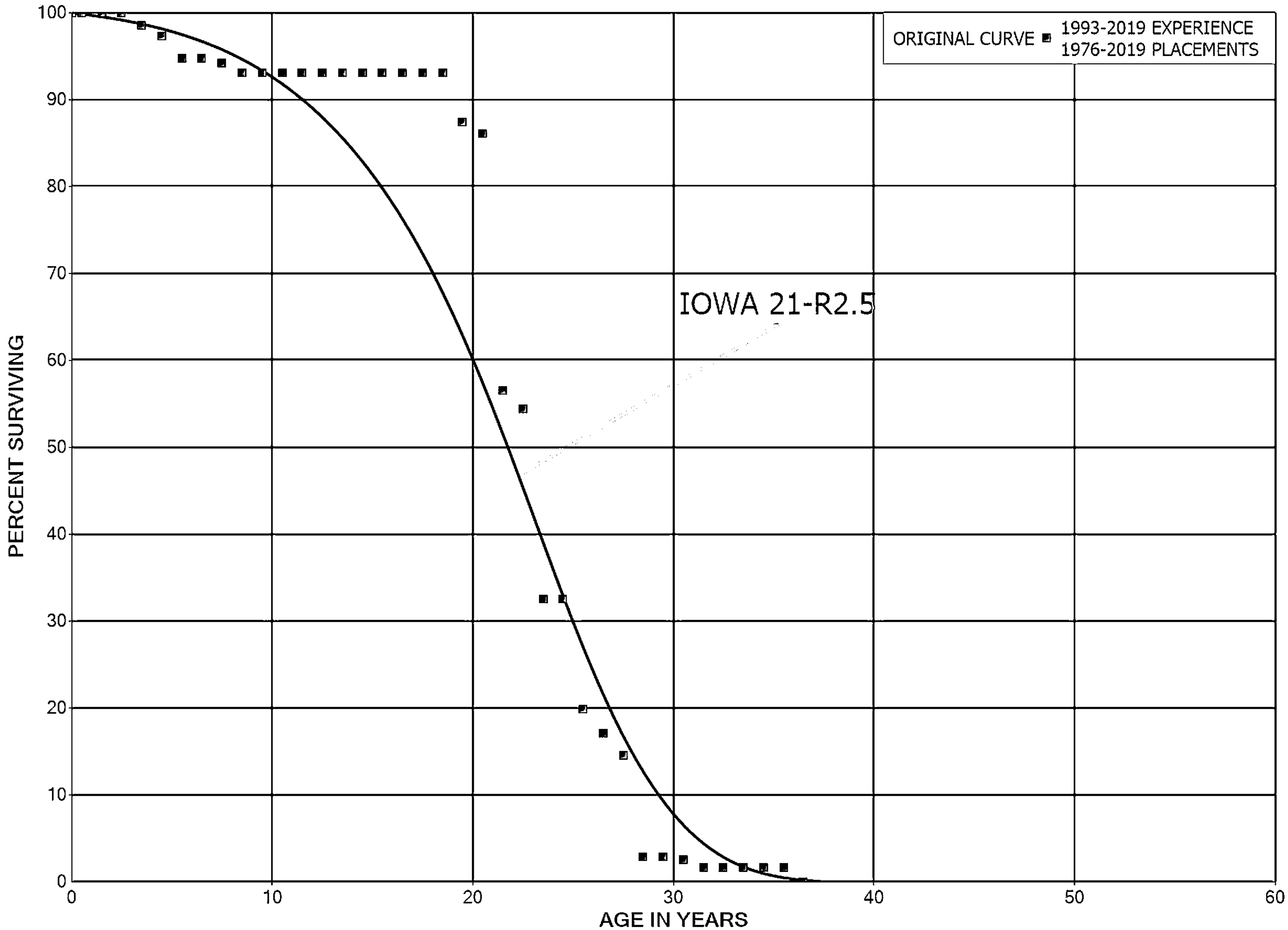
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2019 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	1,695,980		0.0000	1.0000	77.53
40.5	1,684,157		0.0000	1.0000	77.53
41.5	1,650,962		0.0000	1.0000	77.53
42.5	1,496,022		0.0000	1.0000	77.53
43.5	1,231,024		0.0000	1.0000	77.53
44.5	1,113,937		0.0000	1.0000	77.53
45.5	1,065,556		0.0000	1.0000	77.53
46.5	898,202		0.0000	1.0000	77.53
47.5	882,737		0.0000	1.0000	77.53
48.5	874,650		0.0000	1.0000	77.53
49.5	841,481		0.0000	1.0000	77.53
50.5	787,983		0.0000	1.0000	77.53
51.5	488,385		0.0000	1.0000	77.53
52.5	285,878		0.0000	1.0000	77.53
53.5	42,551		0.0000	1.0000	77.53
54.5	26,691		0.0000	1.0000	77.53
55.5					77.53

EL PASO ELECTRIC COMPANY
ACCOUNT 396.00 POWER OPERATED EQUIPMENT
ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2019 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	4,592,692		0.0000	1.0000	100.00
0.5	4,503,118		0.0000	1.0000	100.00
1.5	4,303,543		0.0000	1.0000	100.00
2.5	4,139,220	59,654	0.0144	0.9856	100.00
3.5	2,495,263	32,508	0.0130	0.9870	98.56
4.5	1,748,566	46,132	0.0264	0.9736	97.27
5.5	1,718,966		0.0000	1.0000	94.71
6.5	1,647,178	9,914	0.0060	0.9940	94.71
7.5	1,650,581	17,992	0.0109	0.9891	94.14
8.5	1,693,863		0.0000	1.0000	93.11
9.5	1,530,112		0.0000	1.0000	93.11
10.5	1,517,188		0.0000	1.0000	93.11
11.5	1,522,251		0.0000	1.0000	93.11
12.5	599,765		0.0000	1.0000	93.11
13.5	599,765		0.0000	1.0000	93.11
14.5	591,226		0.0000	1.0000	93.11
15.5	589,314		0.0000	1.0000	93.11
16.5	597,485		0.0000	1.0000	93.11
17.5	597,485		0.0000	1.0000	93.11
18.5	564,752	34,950	0.0619	0.9381	93.11
19.5	511,031	7,500	0.0147	0.9853	87.35
20.5	450,234	154,860	0.3440	0.6560	86.07
21.5	295,374	10,871	0.0368	0.9632	56.46
22.5	284,503	114,561	0.4027	0.5973	54.39
23.5	169,942		0.0000	1.0000	32.49
24.5	169,942	66,439	0.3910	0.6090	32.49
25.5	103,503	14,128	0.1365	0.8635	19.79
26.5	89,375	13,317	0.1490	0.8510	17.09
27.5	76,058	61,274	0.8056	0.1944	14.54
28.5	14,784		0.0000	1.0000	2.83
29.5	14,784	1,550	0.1048	0.8952	2.83
30.5	13,234	5,063	0.3826	0.6174	2.53
31.5	8,171		0.0000	1.0000	1.56
32.5	8,171		0.0000	1.0000	1.56
33.5	8,171		0.0000	1.0000	1.56
34.5	8,171		0.0000	1.0000	1.56
35.5	8,171	8,171	1.0000		1.56
36.5					

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

RIO GRANDE UNIT 6
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2021
NET SALVAGE PERCENT.. -9

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -9						
1958	338,477.00	351,349	364,983	3,957	2.98	1,328
1960	24,022.00	24,899	25,865	319	2.98	107
1961	21.00	22	23			
1962	991.00	1,026	1,066	14	2.98	5
1963	87.00	90	93	1	2.98	
1964	15.00	15	16	1	2.98	
1965	339.00	350	364	6	2.98	2
1966	3,966.00	4,090	4,249	74	2.98	25
1968	4,292.00	4,417	4,588	90	2.98	30
1969	563.00	579	601	12	2.98	4
1972	3,871.00	3,965	4,119	101	2.99	34
1973	928.00	949	986	26	2.99	9
1975	15,338.00	15,650	16,257	461	2.99	154
1976	10,472.00	10,670	11,084	330	2.99	110
1979	4,621.00	4,687	4,869	168	2.99	56
1981	927.00	937	973	37	2.99	12
1983	262.00	264	274	11	2.99	4
1984	186,589.00	187,443	194,717	8,665	2.99	2,898
1987	11,630.00	11,601	12,051	626	2.99	209
1988	6,307.00	6,274	6,517	357	2.99	119
1994	26,748.46	26,072	27,084	2,072	3.00	691
1995	65,286.14	63,362	65,821	5,341	3.00	1,780
1997	59,140.95	56,850	59,056	5,408	3.00	1,803
1999	4,121.94	3,917	4,069	424	3.00	141
2000	131,347.48	124,020	128,832	14,336	3.00	4,779
2001	214,105.89	200,705	208,493	24,882	3.00	8,294
2004	112,528.66	102,723	106,709	15,947	3.00	5,316
2018	42,985.49	15,618	16,224	30,630	3.00	10,210
	1,269,983.01	1,222,544	1,269,984	114,298		38,120
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
1973	921,156.00	770,897	923,641	80,420	13.68	5,879
1975	15,338.00	12,707	15,225	1,494	13.70	109

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
1976	10,472.00	8,627	10,336	1,078	13.72	79
1979	4,621.00	3,740	4,481	556	13.75	40
1981	927.00	740	887	124	13.77	9
1983	466.00	367	440	68	13.79	5
1984	186,590.00	145,763	174,644	28,739	13.80	2,083
1987	11,630.00	8,854	10,608	2,068	13.83	150
1988	6,307.00	4,756	5,698	1,176	13.84	85
1994	26,748.46	18,811	22,538	6,618	13.88	477
1995	65,286.30	45,253	54,219	16,943	13.89	1,220
1997	59,140.95	39,718	47,588	16,876	13.90	1,214
1999	4,121.94	2,668	3,197	1,296	13.91	93
2000	131,347.48	83,268	99,767	43,402	13.92	3,118
2001	213,621.89	132,469	158,716	74,132	13.92	5,326
2004	154,211.51	88,285	105,778	62,313	13.93	4,473
2013	438,201.00	151,426	181,429	296,210	13.96	21,218
2017	20,066.21	3,320	3,978	17,894	13.97	1,281
2018	40,958.65	4,300	5,152	39,493	13.98	2,825
	2,311,211.39	1,525,969	1,828,321	690,900		49,684
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
2005	59,452.18	32,950	35,300	29,503	13.94	2,116
2006	223,451.27	119,511	128,036	115,526	13.94	8,287
2007	71,430.81	36,687	39,304	38,556	13.95	2,764
2010	4,210.00	1,854	1,986	2,603	13.96	186
2012	132,627.00	50,392	53,987	90,577	13.96	6,488
2013	158,055.00	54,618	58,514	113,766	13.96	8,149
2015	606,430.00	160,777	172,245	488,763	13.97	34,987
2016	146,146.24	31,842	34,113	125,186	13.97	8,961
2017	831,006.78	137,491	147,298	758,499	13.97	54,295
2018	1,873,514.65	196,698	210,729	1,831,402	13.98	131,002
2019	327,085.07	12,311	13,189	343,334	13.98	24,559
	4,433,409.00	835,131	894,702	3,937,714		281,794

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1965	15,374.00	15,432	13,826	2,470	2.98	829
1966	3,360.00	3,370	3,019	542	2.98	182
1967	50.00	50	45	8	2.98	3
1973	27.00	27	24	4	2.99	1
1974	1,686.00	1,675	1,501	286	2.99	96
1975	4,144.00	4,112	3,684	709	2.99	237
1976	13,439.00	13,317	11,931	2,314	2.99	774
1977	7,795.00	7,713	6,910	1,352	2.99	452
1983	546.00	535	479	99	2.99	33
1985	35.00	34	30	7	2.99	2
1994	15,615.06	14,801	13,261	3,291	3.00	1,097
1995	28,971.98	27,344	24,498	6,212	3.00	2,071
1996	4,277.21	4,018	3,600	934	3.00	311
1997	7,935.39	7,418	6,646	1,765	3.00	588
1999	161.31	149	133	37	3.00	12
2000	53,615.94	49,231	44,108	12,725	3.00	4,242
2001	30,924.48	28,191	25,257	7,523	3.00	2,508
2003	38,308.88	34,344	30,770	9,838	3.00	3,279
2004	7,540.49	6,694	5,997	1,996	3.00	665
2005	11,223.76	9,853	8,828	3,070	3.00	1,023
2018	288,685.12	102,001	91,386	214,620	3.00	71,540
	1,035,404.62	835,150	748,238	349,291		116,618
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1965	37,152.00	34,839	37,490	1,891	6.90	274
1966	285,387.00	267,077	287,401	15,109	6.90	2,190
1967	43,434.00	40,556	43,642	2,398	6.91	347
1973	27.00	25	27	2	6.93	
1974	1,686.00	1,547	1,665	122	6.93	18
1975	4,144.00	3,791	4,079	313	6.93	45
1976	13,439.00	12,255	13,188	1,058	6.94	152
1977	7,795.00	7,085	7,624	639	6.94	92
1983	546.00	485	522	57	6.95	8

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1985	35.00	31	33	4	6.96	1
1994	15,615.06	12,979	13,967	2,585	6.97	371
1995	28,971.98	23,864	25,680	5,030	6.98	721
1996	4,277.21	3,490	3,756	778	6.98	111
1997	7,935.39	6,410	6,898	1,514	6.98	217
1999	161.31	127	137	34	6.98	5
2000	83,961.43	65,451	70,432	18,567	6.98	2,660
2001	30,924.48	23,772	25,581	7,199	6.98	1,031
2003	38,309.88	28,488	30,656	9,953	6.99	1,424
2004	7,539.49	5,501	5,920	2,072	6.99	296
2013	461,958.00	235,754	253,695	235,981	6.99	33,760
2019	23,887.46	1,656	1,782	23,539	7.00	3,363
	1,097,186.69	775,183	834,174	328,844		47,086
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1975	14,838,635.91	13,574,717	9,614,829	6,114,125	6.93	882,269
1977	7,795.00	7,085	5,018	3,244	6.94	467
1978	24,253.00	21,973	15,563	10,145	6.94	1,462
1981	999.00	895	634	425	6.95	61
1983	546.00	485	344	235	6.95	34
1985	35.00	31	22	15	6.96	2
1987	22,016.00	19,185	13,589	9,748	6.96	1,401
1994	15,615.06	12,979	9,193	7,359	6.97	1,056
1995	59,546.09	49,048	34,740	28,379	6.98	4,066
1996	4,277.21	3,490	2,472	2,062	6.98	295
1997	7,935.39	6,410	4,540	3,871	6.98	555
1999	161.31	127	90	81	6.98	12
2000	53,616.94	41,796	29,604	27,230	6.98	3,901
2001	30,924.48	23,772	16,837	15,942	6.98	2,284
2003	38,312.05	28,490	20,179	20,432	6.99	2,923
2004	7,537.30	5,500	3,896	4,094	6.99	586
2011	108,828.00	63,234	44,788	70,570	6.99	10,096
2016	363,304.80	128,490	91,008	294,095	6.99	42,074

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
2017	18,308.78	5,113	3,621	15,786	6.99	2,258
2018	119,779.99	22,432	15,888	111,078	6.99	15,891
2019	126,105.82	8,745	6,194	127,478	7.00	18,211
	15,848,533.13	14,023,997	9,933,049	6,866,396		989,904
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2009	24,010,650.00	5,130,725	5,862,425	19,588,864	41.15	476,036
2013	808,896.00	115,616	132,104	725,326	41.32	17,554
2014	116,803.00	14,415	16,471	107,340	41.36	2,595
2015	551,902.00	56,893	65,007	520,010	41.40	12,561
2017	372,742.54	22,387	25,580	369,527	41.46	8,913
2018	71,334.90	2,621	2,995	72,620	41.50	1,750
	25,932,328.44	5,342,657	6,104,581	21,383,687		519,409
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2007	160,779.12	39,414	53,325	117,101	41.05	2,853
2008	20,186.31	4,637	6,274	15,124	41.10	368
2009	64.00	14	19	49	41.15	1
2011	94,960.00	17,066	23,089	77,568	41.24	1,881
2012	1,839.00	297	402	1,548	41.28	38
2013	457,993.00	65,461	88,565	396,907	41.32	9,606
2014	471,692.00	58,214	78,760	421,233	41.36	10,185
2015	311,977.00	32,160	43,511	287,185	41.40	6,937
2016	12,694.27	1,043	1,411	12,045	41.43	291

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2017	305,492.93	18,348	24,824	298,999	41.46	7,212
2018	12,733,852.36	467,837	632,959	12,864,925	41.50	309,998
2019	4,329,051.87	53,505	72,389	4,516,406	41.53	108,750
	18,900,581.86	757,996	1,025,528	19,009,089		458,120
	73,389,401.30	27,874,919	25,203,337	52,868,591		2,584,599

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -9						
1957	2,295,521.55	2,385,069	2,447,435	54,683	2.88	18,987
1959	3,405.00	3,533	3,625	86	2.90	30
1960	3,465.00	3,593	3,687	90	2.90	31
1961	584.00	605	621	16	2.91	5
1962	107.00	111	114	3	2.92	1
1963	6,331.00	6,548	6,719	182	2.92	62
1964	782.00	808	829	23	2.93	8
1966	949.00	979	1,005	30	2.94	10
1967	2.00	2	2			
1968	307.00	316	324	10	2.95	3
1970	34.00	35	36	1	2.95	
1972	33,512.00	34,346	35,244	1,284	2.96	434
1973	14,376.00	14,716	15,101	569	2.96	192
1974	1,291.00	1,320	1,355	53	2.97	18
1975	217,588.00	222,127	227,935	9,236	2.97	3,110
1976	67,406.00	68,717	70,514	2,959	2.97	996
1977	1,904.00	1,938	1,989	87	2.97	29
1978	18,659.00	18,961	19,457	882	2.98	296
1979	290.00	294	302	14	2.98	5
1980	58,973.00	59,733	61,295	2,986	2.98	1,002
1981	298,936.00	302,256	310,160	15,681	2.98	5,262
1982	29,160.00	29,429	30,199	1,586	2.98	532
1983	42,945.00	43,243	44,374	2,436	2.99	815
1985	48,367.00	48,494	49,762	2,958	2.99	989
1987	344.00	343	352	23	2.99	8
1988	3,675.00	3,657	3,753	253	2.99	85
1990	13,381.00	13,239	13,585	1,000	2.99	334
1997	29,458.18	28,327	29,068	3,042	3.00	1,014
1999	50,111.81	47,643	48,889	5,733	3.00	1,911
2001	100,256.17	94,017	96,475	12,804	3.00	4,268
2002	284,995.01	265,163	272,097	38,548	3.00	12,849
2004	43,499.06	39,721	40,760	6,654	3.00	2,218
2005	7,295.00	6,588	6,760	1,191	3.00	397
2006	509,765.70	454,556	466,442	89,203	3.00	29,734
2008	181,117.00	156,572	160,666	36,751	3.00	12,250
2010	35.00	29	30	8	3.00	3

EL PASO ELECTRIC COMPANY

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7 INTERIM SURVIVOR CURVE.. IOWA 70-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -9						
2015	49,352.00	32,276	33,120	20,674	3.00	6,891
2016	134,912.00	79,183	81,254	65,801	3.00	21,934
2018	51,403.58	18,676	19,164	36,866	3.00	12,289
	4,604,495.06	4,487,163	4,604,496	414,404		139,002
RIO GRANDE UNIT 8 INTERIM SURVIVOR CURVE.. IOWA 70-R4 PROBABLE RETIREMENT YEAR.. 12-2033 NET SALVAGE PERCENT.. -9						
1973	5,474,879.84	4,633,021	5,478,138	489,481	12.96	37,769
1975	217,588.00	182,022	215,225	21,946	13.11	1,674
1976	97,454.00	81,050	95,834	10,390	13.17	789
1977	1,904.00	1,573	1,860	215	13.24	16
1978	19,958.00	16,391	19,381	2,373	13.29	179
1979	290.00	237	280	36	13.35	3
1980	71,928.00	58,276	68,906	9,495	13.40	709
1981	386,123.00	310,592	367,248	53,626	13.45	3,987
1982	29,160.00	23,278	27,524	4,260	13.50	316
1983	234,642.00	185,871	219,776	35,984	13.54	2,658
1985	5,883.00	4,583	5,419	993	13.62	73
1987	344.00	263	311	64	13.69	5
1988	6,587.00	4,989	5,899	1,281	13.72	93
1990	18,983.00	14,078	16,646	4,045	13.77	294
1997	29,458.18	19,824	23,440	8,669	13.90	624
2000	1,421,260.49	902,874	1,067,569	481,605	13.93	34,573
2001	267,970.48	166,417	196,773	95,314	13.94	6,837
2002	401,007.78	243,171	287,528	149,570	13.94	10,730
2004	361,408.85	207,139	244,924	149,012	13.96	10,674
2005	73.07	41	48	31	13.96	2
2006	595,297.21	318,766	376,913	271,961	13.97	19,468
2007	71,044.45	36,553	43,221	34,218	13.97	2,449
2008	1,157,793.64	569,311	673,160	588,835	13.98	42,120
2009	86,895.00	40,604	48,011	46,705	13.98	3,341
2010	312,197.00	137,683	162,798	177,497	13.98	12,696
2011	193.00	79	93	117	13.99	8

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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RELATED TO ORIGINAL COST AS OF DECEMBER 31, 2019

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
2012	241,994.00	91,978	108,756	155,018	13.99	11,081
2013	74,141.00	25,637	30,313	50,500	13.99	3,610
2015	1,180,874.00	313,254	370,395	916,758	13.99	65,530
2016	912,198.71	198,969	235,263	759,033	13.99	54,255
2017	775,785.28	128,202	151,588	694,018	13.99	49,608
2018	902,538.20	95,199	112,564	871,202	14.00	62,229
2019	219,643.40	8,255	9,761	229,650	14.00	16,404
	15,577,497.58	9,020,180	10,665,565	6,313,907		454,804
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
2011	12,940.00	5,327	5,773	8,332	13.99	596
2013	64,743.00	22,387	24,259	46,310	13.99	3,310
2015	802,691.00	212,932	230,741	644,192	13.99	46,047
2016	1,021.00	223	242	871	13.99	62
2018	58,049.89	6,123	6,635	56,639	14.00	4,046
	939,444.89	246,992	267,650	756,345		54,061
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1960	2,933,802.21	2,958,133	3,109,830			
1961	1,348.00	1,358	1,429			
1963	30,740.00	30,920	32,584			
1966	4,207.00	4,220	4,459			
1967	2,382.00	2,387	2,525			
1968	5,741.00	5,747	6,085			
1969	5,416.00	5,417	5,741			
1970	551.00	550	584			
1972	1,296.00	1,292	1,374			

EL PASO ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 70-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -6						
1973	32.00	32	34			
1975	20,973.00	20,821	22,231			
1976	23,988.00	23,782	25,427			
1977	47,202.00	46,729	50,034			
1979	70,512.00	69,573	74,743			
1980	3,899.00	3,841	4,133			
1981	14,402.00	14,161	15,266			
1983	16,341.00	16,002	17,321			
1985	8,849.00	8,628	9,380			
1986	1,411.00	1,373	1,496			
1988	13,676.00	13,236	14,489	7	2.99	2
1990	89,243.00	85,868	93,998	600	2.99	201
1992	73.00	70	77	1	2.99	
1994	22,268.21	21,115	23,114	490	3.00	163
1995	245,317.10	231,627	253,556	6,480	3.00	2,160
1997	30,257.73	28,295	30,974	1,099	3.00	366
1999	882,397.44	815,833	893,073	42,269	3.00	14,090
2004	39,363.99	34,956	38,265	3,460	3.00	1,153
2006	2,403,287.56	2,084,021	2,281,328	266,157	3.00	88,719
2012	117.00	89	97	27	3.00	9
2015	261.00	166	182	95	3.00	32
2016	313,276.00	178,808	195,737	136,336	3.00	45,445
2017	1,125,420.20	542,253	593,591	599,354	3.00	199,785
2018	209,498.46	74,022	81,030	141,038	3.00	47,013
2019	129,088.61	19,548	21,399	115,435	3.00	38,478
	8,696,637.51	7,344,873	7,905,587	1,312,848		437,616
NEWMAN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 70-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -6						
1962	2,749,530.00	2,767,640	2,362,705	551,797	2.92	188,972
1963	14,360.06	14,444	12,331	2,891	2.92	990
1966	4,207.00	4,220	3,603	857	2.94	291
1967	2,382.00	2,387	2,038	487	2.94	166

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1968	5,741.00	5,747	4,906	1,179	2.95	400
1969	5,416.00	5,417	4,624	1,117	2.95	379
1970	551.00	550	470	115	2.95	39
1972	1,296.00	1,292	1,103	271	2.96	92
1973	32.00	32	27	7	2.96	2
1975	20,973.00	20,821	17,775	4,457	2.97	1,501
1976	23,988.00	23,782	20,302	5,125	2.97	1,726
1977	47,202.00	46,729	39,892	10,142	2.97	3,415
1979	73,071.00	72,098	61,549	15,906	2.98	5,338
1980	3,899.00	3,841	3,279	854	2.98	287
1981	14,402.00	14,161	12,089	3,177	2.98	1,066
1983	19,475.00	19,070	16,280	4,364	2.99	1,460
1985	8,849.00	8,628	7,366	2,014	2.99	674
1986	1,411.00	1,373	1,172	324	2.99	108
1988	6,211.00	6,011	5,132	1,452	2.99	486
1990	1,619.00	1,558	1,330	386	2.99	129
1992	73.00	70	60	18	2.99	6
1994	22,850.55	21,667	18,497	5,725	3.00	1,908
1995	1,206.94	1,140	973	306	3.00	102
1997	30,257.70	28,295	24,155	7,918	3.00	2,639
1999	552,679.41	510,987	436,224	149,616	3.00	49,872
2000	784,646.73	720,732	615,281	216,444	3.00	72,148
2001	1,108,368.75	1,010,788	862,899	311,972	3.00	103,991
2004	13,138.14	11,667	9,960	3,966	3.00	1,322
2005	225,391.26	197,934	168,974	69,941	3.00	23,314
2010	85,771.00	69,097	58,987	31,930	3.00	10,643
2013	317.00	230	196	140	3.00	47
2014	395,038.00	270,950	231,307	187,433	3.00	62,478
2015	11,926.00	7,585	6,475	6,166	3.00	2,055
2016	176,706.00	100,858	86,101	101,207	3.00	33,736
2017	247,824.58	119,408	101,937	160,757	3.00	53,586
2018	2,058,917.66	727,477	621,039	1,561,413	3.00	520,471
2019	196,686.11	29,784	25,426	183,061	3.00	61,020
	8,916,413.89	6,848,470	5,846,465	3,604,934		1,206,859

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 70-R4
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -6

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1966	2,789,040.91	2,618,144	2,744,267	212,117	6.63	31,994
1967	206,675.00	193,555	202,879	16,196	6.66	2,432
1968	5,741.00	5,364	5,622	463	6.68	69
1969	5,416.00	5,049	5,292	449	6.70	67
1970	551.00	512	537	47	6.72	7
1972	1,296.00	1,199	1,257	117	6.76	17
1973	32.00	30	31	2	6.78	
1975	20,973.00	19,230	20,156	2,075	6.81	305
1976	23,988.00	21,922	22,978	2,449	6.83	359
1977	47,202.00	42,999	45,070	4,964	6.84	726
1979	61,908.00	55,994	58,691	6,931	6.87	1,009
1980	3,899.00	3,513	3,682	451	6.88	66
1981	14,402.00	12,927	13,550	1,716	6.89	249
1983	16,341.00	14,543	15,244	2,078	6.91	301
1985	8,849.00	7,801	8,177	1,203	6.93	174
1986	1,411.00	1,238	1,298	198	6.93	29
1988	13,676.00	11,865	12,437	2,060	6.95	296
1990	81,092.00	69,490	72,838	13,120	6.96	1,885
1992	73.00	62	65	12	6.97	2
1994	207,012.09	172,228	180,525	38,908	6.97	5,582
1995	1,206.95	995	1,043	236	6.98	34
1997	30,257.70	24,469	25,648	6,425	6.98	920
1999	111,553.83	88,147	92,393	25,854	6.99	3,699
2004	171,533.26	125,289	131,324	50,501	6.99	7,225
2005	250,287.74	178,969	187,590	77,715	6.99	11,118
2007	31,353.08	21,298	22,324	10,910	7.00	1,559
2008	351,350.57	231,436	242,585	129,847	7.00	18,550
2009	392,201.00	249,344	261,356	154,378	7.00	22,054
2011	668.00	388	407	301	7.00	43
2016	1,316,151.00	465,035	487,437	907,683	7.00	129,669
2017	44,927.22	12,532	13,136	34,487	7.00	4,927
2018	239,207.85	44,746	46,902	206,659	7.00	29,523
2019	292,958.29	20,703	21,700	288,835	7.00	41,262
	6,743,234.49	4,721,016	4,948,440	2,199,389		316,152

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1988	139,925.00	121,391	121,615	26,705	6.95	3,842
1990	1,619.00	1,387	1,390	327	6.96	47
1992	73.00	62	62	15	6.97	2
1994	22,850.55	19,011	19,046	5,175	6.97	742
1995	2,488.49	2,052	2,056	582	6.98	83
1996	13,753.72	11,235	11,256	3,323	6.98	476
1997	40,792.36	32,988	33,049	10,191	6.98	1,460
1999	58,852.47	46,504	46,590	15,794	6.99	2,260
2004	328,880.51	240,216	240,660	107,953	6.99	15,444
2005	85,869.00	61,401	61,515	29,507	6.99	4,221
2007	21.35	15	15	8	7.00	1
2012	99,967.00	54,809	54,910	51,055	7.00	7,294
2014	2,202,071.00	1,027,046	1,028,945	1,305,250	7.00	186,464
2015	136,363.00	56,560	56,665	87,880	7.00	12,554
2018	141,053.26	26,385	26,434	123,083	7.00	17,583
2019	28,482.04	2,013	2,017	28,174	7.00	4,025
	3,303,061.75	1,703,075	1,706,224	1,795,022		256,498
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2009	284,318.00	61,589	89,925	211,452	40.84	5,178
2011	105,108,024.98	19,089,762	27,872,532	83,541,975	41.06	2,034,632
2014	33,449.00	4,158	6,071	29,385	41.33	711
2015	665,280.00	68,996	100,740	604,457	41.40	14,600
2016	147,060.00	12,136	17,720	138,164	41.46	3,332
2017	866,997.74	52,191	76,203	842,815	41.52	20,299
2018	431,841.46	15,939	23,272	434,480	41.58	10,449
2019	5,304,640.56	65,395	95,482	5,527,437	41.63	132,775
	112,841,611.74	19,370,166	28,281,943	91,330,165		2,221,976

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2010	43,764.00	8,719	8,942	37,448	40.96	914
2011	17,000.35	3,088	3,167	14,853	41.06	362
2012	2,397,353.00	391,242	401,258	2,139,936	41.16	51,991
2013	416,566.00	60,026	61,563	379,997	41.25	9,212
2015	528.00	55	56	503	41.40	12
2016	248,959.73	20,544	21,070	242,827	41.46	5,857
2017	3,457,802.02	208,151	213,480	3,451,790	41.52	83,136
2018	160,966.13	5,941	6,093	164,531	41.58	3,957
2019	9,731.17	120	123	10,192	41.63	245
	6,752,670.40	697,886	715,753	6,442,078		155,686
	171,348,074.83	57,548,813	68,063,781	114,288,012		5,302,999

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

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 55-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. 0						
2009	31,709,713.19	6,728,484	4,425,199	27,284,515	36.57	746,090
2010	1,153.00	225	148	1,005	36.87	27
2011	1,348.00	240	158	1,190	37.16	32
2012	17,187.00	2,740	1,802	15,385	37.44	411
2013	3,794,837.00	532,833	350,434	3,444,403	37.71	91,339
2014	59,128.00	7,160	4,709	54,419	37.96	1,434
2015	76,615.00	7,735	5,087	71,528	38.20	1,872
2016	9,235,878.45	740,717	487,156	8,748,723	38.42	227,713
2017	187,497.81	10,922	7,183	180,315	38.64	4,667
2018	1,299,787.62	46,467	30,560	1,269,227	38.84	32,678
2019	2,049,572.36	24,902	16,378	2,033,195	39.04	52,080
	48,432,717.43	8,102,425	5,328,814	43,103,903		1,158,343
	73,540,246.85	21,283,954	18,156,364	55,383,883		2,939,018

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -9						
1958	2,849,904.00	2,951,355	2,934,942	171,454	2.93	58,517
1959	300.00	310	308	19	2.93	6
1960	1,440.00	1,489	1,481	89	2.93	30
1961	1,580.00	1,633	1,624	98	2.94	33
1962	407.00	420	418	26	2.94	9
1963	10,589.00	10,926	10,865	677	2.94	230
1965	87.00	90	89	5	2.95	2
1966	944.00	971	966	63	2.95	21
1970	1,577.00	1,616	1,607	112	2.96	38
1973	17,661.00	18,039	17,939	1,312	2.96	443
1974	106,426.00	108,544	107,940	8,064	2.97	2,715
1976	30,882.00	31,413	31,238	2,423	2.97	816
1977	5,457.00	5,543	5,512	436	2.97	147
1979	5,726.00	5,798	5,766	476	2.97	160
1980	509.00	515	512	43	2.97	14
1981	1,701.00	1,716	1,706	148	2.98	50
1982	4,872.00	4,906	4,879	432	2.98	145
1983	6,687.00	6,721	6,684	605	2.98	203
1984	1,882.00	1,888	1,878	174	2.98	58
1986	1,354.00	1,352	1,344	131	2.98	44
1987	1,532.00	1,526	1,518	152	2.98	51
1990	3,754.00	3,708	3,687	404	2.98	136
1994	538.01	524	521	65	2.99	22
1995	17,943.45	17,395	17,298	2,260	2.99	756
1997	862,356.73	828,037	823,432	116,537	2.99	38,976
1999	21,357.86	20,277	20,164	3,116	2.99	1,042
2005	25,662.02	23,148	23,019	4,952	2.99	1,656
2006	29.40	26	26	6	2.99	2
2008	12,055.56	10,412	10,354	2,786	2.99	932
2016	110,958.00	64,952	64,591	56,353	3.00	18,784
2019	98,195.27	15,291	15,206	91,827	3.00	30,609
	4,204,367.30	4,140,541	4,117,514	465,246		156,647

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
1973	6,928,400.20	5,781,022	6,921,555	630,401	13.09	48,159
1974	7,924.00	6,578	7,876	761	13.13	58
1976	30,882.00	25,354	30,356	3,305	13.21	250
1977	5,457.00	4,455	5,334	614	13.24	46
1978	80,616.00	65,413	78,318	9,553	13.28	719
1979	5,726.00	4,618	5,529	712	13.31	53
1980	509.00	408	488	66	13.34	5
1981	1,701.00	1,354	1,621	233	13.37	17
1982	4,872.00	3,850	4,610	701	13.40	52
1983	6,687.00	5,245	6,280	1,009	13.42	75
1985	13,975.00	10,790	12,919	2,314	13.47	172
1986	1,354.00	1,036	1,240	235	13.50	17
1987	1,532.00	1,162	1,391	279	13.52	21
1988	235.00	177	212	44	13.54	3
1990	3,754.00	2,763	3,308	784	13.58	58
1993	15,179.66	10,780	12,907	3,639	13.64	267
1994	538.01	377	451	135	13.65	10
1995	17,943.46	12,394	14,839	4,719	13.67	345
1999	21,357.86	13,776	16,494	6,786	13.73	494
2000	2,196,999.57	1,388,512	1,662,450	732,279	13.74	53,295
2004	376,079.70	214,527	256,851	153,076	13.79	11,101
2005	14,749.49	8,148	9,756	6,321	13.80	458
2007	20,450.85	10,475	12,542	9,750	13.82	705
2008	140,999.30	69,040	82,661	71,028	13.83	5,136
2010	3,186.00	1,398	1,674	1,799	13.85	130
2011	142.00	58	69	85	13.85	6
2013	84,453.00	29,065	34,799	57,255	13.87	4,128
2015	128,932.00	34,060	40,780	99,756	13.88	7,187
2016	74,204.00	16,092	19,267	61,616	13.89	4,436
2018	1,579,798.65	165,706	198,398	1,523,583	13.90	109,610
2019	8,010.23	303	363	8,368	13.90	602
	11,776,647.98	7,888,936	9,445,338	3,391,208		247,615

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -6						
1960	3,591,429.01	3,612,191	3,607,186	199,729	2.93	68,167
1963	4,924.00	4,941	4,934	285	2.94	97
1966	558.00	558	557	34	2.95	12
1968	5,143.00	5,137	5,130	322	2.95	109
1972	168,741.00	167,806	167,573	11,292	2.96	3,815
1976	582.00	576	575	42	2.97	14
1977	336.00	332	332	25	2.97	8
1980	5,191.00	5,103	5,096	407	2.97	137
1981	2,376.00	2,331	2,328	191	2.98	64
1982	3,363.00	3,293	3,288	276	2.98	93
1983	32,328.00	31,597	31,553	2,714	2.98	911
1990	477.00	458	457	48	2.98	16
1993	876,964.00	833,510	832,355	97,227	2.99	32,517
1995	1,310,387.34	1,235,358	1,233,646	155,364	2.99	51,961
1999	1,184.21	1,093	1,091	164	2.99	55
2000	1,960,390.13	1,798,396	1,795,904	282,110	2.99	94,351
2001	8,542.98	7,781	7,770	1,285	2.99	430
2004	97,010.48	86,048	85,929	16,902	2.99	5,653
2006	1,191,724.24	1,032,360	1,030,929	232,298	2.99	77,692
2007	52,088.00	44,479	44,417	10,796	2.99	3,611
2010	8,959.00	7,212	7,202	2,295	2.99	768
2011	38,896.00	30,454	30,412	10,818	2.99	3,618
2014	3,235,641.00	2,214,986	2,211,917	1,217,863	3.00	405,954
2016	165,785.00	94,375	94,244	81,488	3.00	27,163
2017	137,126.94	65,926	65,835	79,520	3.00	26,507
2018	612,068.49	215,302	215,004	433,789	3.00	144,596
2019	204,167.57	30,917	30,874	185,543	3.00	61,848
	13,716,383.39	11,532,520	11,516,540	3,022,827		1,010,167
NEWMAN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 75-R2.5 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -6						
1962	2,744,836.55	2,756,282	2,763,784	145,743	2.94	49,572
1963	131,311.00	131,758	132,117	7,073	2.94	2,406

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1966	559.00	559	561	32	2.95	11
1968	5,143.00	5,137	5,151	301	2.95	102
1976	582.00	576	578	39	2.97	13
1977	336.00	332	333	23	2.97	8
1980	5,191.00	5,103	5,117	386	2.97	130
1981	2,376.00	2,331	2,337	181	2.98	61
1982	3,363.00	3,293	3,302	263	2.98	88
1983	349.00	341	342	28	2.98	9
1990	477.00	458	459	46	2.98	15
1995	1,301,972.32	1,227,425	1,230,766	149,325	2.99	49,941
1999	1,184.19	1,093	1,096	159	2.99	53
2000	662,637.90	607,882	609,537	92,860	2.99	31,057
2001	869,304.19	791,803	793,958	127,504	2.99	42,643
2004	66,777.11	59,231	59,392	11,392	2.99	3,810
2005	1,912,890.75	1,678,034	1,682,601	345,063	2.99	115,406
2010	243.00	196	197	61	2.99	20
2014	2,691,450.00	1,842,455	1,847,470	1,005,467	3.00	335,156
2015	23,176.00	14,714	14,754	9,813	3.00	3,271
2018	924,840.31	325,323	326,208	654,122	3.00	218,041
2019	90,310.24	13,676	13,713	82,016	3.00	27,339
	11,439,309.56	9,468,002	9,493,772	2,631,896		879,152
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1966	3,748,861.00	3,495,388	3,500,849	472,943	6.72	70,378
1967	222,425.00	206,957	207,280	28,490	6.73	4,233
1968	5,143.00	4,775	4,782	669	6.74	99
1976	582.00	529	530	87	6.82	13
1977	335.00	304	304	51	6.83	7
1980	5,191.00	4,655	4,662	840	6.85	123
1981	2,376.00	2,122	2,125	393	6.86	57
1982	3,363.00	2,992	2,997	568	6.86	83
1983	349.00	309	309	60	6.87	9

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1990	477.00	407	408	98	6.91	14
1994	430,949.75	357,278	357,836	98,971	6.92	14,302
1995	1,282,857.32	1,054,071	1,055,718	304,111	6.93	43,883
1999	56,979.76	44,891	44,961	15,437	6.94	2,224
2001	8,542.95	6,549	6,559	2,496	6.95	359
2005	42,346.06	30,185	30,232	14,655	6.96	2,106
2007	70,776.72	47,968	48,043	26,980	6.96	3,876
2008	315,516.15	207,387	207,711	126,736	6.96	18,209
2009	679,380.00	431,092	431,766	288,377	6.96	41,433
2010	2,169.00	1,320	1,322	977	6.97	140
2011	5,154.00	2,987	2,992	2,472	6.97	355
2013	48,273.00	24,574	24,612	26,557	6.97	3,810
2014	103,176.00	48,040	48,115	61,252	6.97	8,788
2015	171,938.00	71,212	71,323	110,931	6.97	15,915
2016	69,037.00	24,300	24,338	48,841	6.98	6,997
2017	322,753.76	89,690	89,830	252,289	6.98	36,145
2018	3,172,214.38	591,506	592,430	2,770,117	6.98	396,865
2019	1,318,699.25	93,430	93,576	1,304,245	6.98	186,855
	12,089,865.10	6,844,918	6,855,613	5,959,645		857,278
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1975	8,169,644.93	7,449,094	8,659,824			
1977	336.00	304	356			
1978	54,860.00	49,538	58,152			
1979	169,001.00	152,103	179,141			
1980	5,191.00	4,655	5,502			
1981	3,117.00	2,784	3,304			
1982	3,363.00	2,992	3,565			
1983	424.00	376	449			
1990	477.00	407	506			
1995	1,362,236.32	1,119,294	1,399,888	44,083	6.93	6,361
1996	7,236,555.43	5,891,672	7,368,646	302,103	6.93	43,594

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1999	1,184.19	933	1,167	88	6.94	13
2000	834,457.14	649,055	811,766	72,759	6.94	10,484
2001	3,211,265.78	2,461,799	3,078,943	324,998	6.95	46,762
2004	2,805,168.50	2,043,434	2,555,699	417,779	6.95	60,112
2006	220,841.69	153,714	192,248	41,844	6.96	6,012
2007	1,271,795.15	861,950	1,078,031	270,072	6.96	38,803
2008	42,965.05	28,241	35,321	10,222	6.96	1,469
2009	3,200,491.00	2,030,831	2,539,937	852,584	6.96	122,498
2010	26,199.00	15,939	19,935	7,836	6.97	1,124
2012	1,468,751.00	803,301	1,004,679	552,197	6.97	79,225
2016	3,454,586.15	1,215,958	1,520,785	2,141,077	6.98	306,745
2017	67,288.64	18,699	23,387	47,939	6.98	6,868
2018	254,135.82	47,387	59,266	210,118	6.98	30,103
2019	104,639.89	7,414	9,273	101,646	6.98	14,562
	33,968,974.68	25,011,874	30,609,768	5,397,345		774,735
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2011	38,397,553.01	6,937,962	7,861,023	32,840,383	39.71	827,005
2012	156,960.00	25,507	28,901	137,477	39.82	3,452
2016	148,338.99	12,229	13,856	143,383	40.20	3,567
2017	21,483,821.45	1,290,310	1,461,979	21,310,871	40.29	528,937
2018	1,001,016.75	37,032	41,959	1,019,119	40.37	25,244
2019	463,281.94	5,878	6,660	484,419	40.45	11,976
	61,650,972.14	8,308,918	9,414,378	55,935,653		1,400,181

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 75-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2009	30,272.00	6,511	32,088			
2019	27,824.94	353	75,541	46,047-		
	58,096.94	6,864	107,629	46,047-		
	152,464,614.95	76,901,867	85,294,619	76,904,104		5,399,600

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -9						
1971	659.00	677	621	97	2.93	33
1974	470.00	481	441	71	2.95	24
1977	1,545.00	1,574	1,444	240	2.97	81
1983	112.00	113	104	18	2.99	6
1985	8,814.00	8,838	8,106	1,501	3.00	500
1990	27,680.00	27,386	25,118	5,053	3.00	1,684
1994	10,166.61	9,915	9,094	1,988	3.00	663
1997	14,870.91	14,302	13,118	3,092	3.00	1,031
2008	5,154.23	4,456	4,087	1,531	3.00	510
2009	184.00	156	143	57	3.00	19
2012	469.00	365	335	176	3.00	59
2014	70,143.00	49,472	45,375	31,080	3.00	10,360
2015	24,070.00	15,742	14,438	11,798	3.00	3,933
2018	144,074.26	52,346	48,011	109,030	3.00	36,343
2019	57,347.82	8,930	8,191	54,319	3.00	18,106
	856,687.83	705,317	646,912	286,878		97,562
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
1973	672,084.55	578,109	591,081	141,491	12.20	11,598
1976	1,545.00	1,300	1,329	355	12.72	28
1983	112.00	89	91	31	13.55	2
1985	13,423.00	10,472	10,707	3,924	13.69	287
1986	18,932.00	14,627	14,955	5,681	13.75	413
1987	2,176.00	1,665	1,702	669	13.80	48
1994	10,166.61	7,159	7,320	3,762	13.97	269
1995	187.51	130	133	71	13.98	5
1997	14,870.91	9,995	10,219	5,990	13.99	428
1999	46,243.03	29,960	30,632	19,773	13.99	1,413
2004	1,167,106.75	668,411	683,410	588,737	14.00	42,053
2010	608,846.00	268,284	274,304	389,338	14.00	27,810
2013	15,816.00	5,466	5,589	11,651	14.00	832
2015	864,898.37	229,312	234,458	708,282	14.00	50,592

EL PASO ELECTRIC COMPANY

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
2016	2,746.00	599	612	2,381	14.00	170
2018	243,748.16	25,710	26,287	239,399	14.00	17,100
2019	2,852,620.73	107,211	109,617	2,999,740	14.00	214,267
	6,535,522.62	1,958,499	2,002,447	5,121,273		367,315
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1960	869,064.00	877,718	879,644	41,564	2.79	14,897
1962	1,856.00	1,871	1,875	92	2.82	33
1963	24,005.00	24,182	24,235	1,210	2.84	426
1966	1,099.00	1,104	1,106	59	2.88	20
1968	272.00	273	274	15	2.90	5
1971	263.00	263	264	15	2.93	5
1977	3,066.00	3,037	3,044	206	2.97	69
1979	13.00	13	13	1	2.98	
1983	267.00	262	263	20	2.99	7
1986	4,004.00	3,895	3,904	341	3.00	114
1987	244.00	237	238	21	3.00	7
1988	39,539.00	38,266	38,350	3,561	3.00	1,187
1992	9,398.00	8,982	9,002	960	3.00	320
1994	180,019.73	170,735	171,110	19,711	3.00	6,570
1995	11,623.01	10,976	11,000	1,320	3.00	440
1997	3,442.45	3,220	3,227	422	3.00	141
	1,148,175.19	1,145,034	1,147,547	69,519		24,241
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1962	859,299.00	866,462	868,801	42,056	2.82	14,913
1963	73,114.00	73,652	73,851	3,650	2.84	1,285

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 65-S4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -6						
1966	1,099.00	1,104	1,107	58	2.88	20
1968	273.00	274	275	15	2.90	5
1972	263.00	262	263	16	2.94	5
1977	3,066.00	3,037	3,045	205	2.97	69
1980	13.00	13	13	1	2.98	
1983	267.00	262	263	20	2.99	7
1985	5,624.00	5,484	5,499	463	3.00	154
1986	4,004.00	3,895	3,906	339	3.00	113
1987	244.00	237	238	21	3.00	7
1988	2,017.00	1,952	1,957	181	3.00	60
1990	16,331.00	15,713	15,755	1,555	3.00	518
1994	1,457.55	1,382	1,386	159	3.00	53
1995	11,623.01	10,976	11,006	1,315	3.00	438
1997	3,442.45	3,220	3,229	420	3.00	140
2005	70,818.46	62,199	62,367	12,701	3.00	4,234
	1,052,955.47	1,050,124	1,052,959	63,174		22,021
NEWMAN UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 65-S4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -6						
1966	700,883.00	662,558	661,424	81,512	6.26	13,021
1967	43,632.00	41,131	41,061	5,189	6.33	820
1968	273.00	257	257	33	6.39	5
1971	263.00	245	245	34	6.56	5
1977	3,066.00	2,799	2,794	456	6.81	67
1980	13.00	12	12	2	6.89	
1983	267.00	238	238	45	6.94	6
1985	5,624.00	4,960	4,952	1,010	6.96	145
1986	4,004.00	3,513	3,507	737	6.97	106
1987	244.00	213	213	46	6.98	7
1988	12,748.00	11,062	11,043	2,470	6.98	354
1990	18,788.00	16,100	16,072	3,843	6.99	550
1994	1,457.55	1,212	1,210	335	7.00	48
1995	5,603.01	4,619	4,611	1,328	7.00	190

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1997	3,442.45	2,783	2,778	871	7.00	124
2018	87,961.49	16,454	16,426	76,813	7.00	10,973
2019	262,622.46	18,560	18,528	259,852	7.00	37,122
	1,150,891.96	786,716	785,370	434,575		63,543
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1975	6,121,853.00	5,629,415	6,132,221	356,944	6.74	52,959
1977	3,066.00	2,799	3,049	201	6.81	30
1980	13.00	12	13	1	6.89	
1983	33,017.00	29,401	32,027	2,971	6.94	428
1985	36,788.00	32,446	35,344	3,651	6.96	525
1986	56,525.00	49,592	54,021	5,895	6.97	846
1987	33,956.00	29,628	32,274	3,719	6.98	533
1988	27,685.00	24,023	26,169	3,177	6.98	455
1994	1,457.55	1,212	1,320	225	7.00	32
1995	11,623.01	9,583	10,439	1,881	7.00	269
1997	3,442.45	2,783	3,032	617	7.00	88
2000	3,312.77	2,584	2,815	697	7.00	100
2011	24.00	14	15	10	7.00	1
	6,332,762.78	5,813,492	6,332,739	379,990		56,266

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2009	7,527,349.00	1,619,256	2,377,428	5,601,562	41.24	135,828
2011	12,308,989.00	2,218,993	3,257,976	9,789,552	41.48	236,007
2017	46,588.25	2,783	4,086	45,297	41.86	1,082
2019	4,215,650.49	52,685	77,353	4,391,236	41.92	104,753
	24,098,576.74	3,893,717	5,716,844	19,827,648		477,670
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-S4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2019	157,236.60	1,965	4	166,667	41.92	3,976
	157,236.60	1,965	4	166,667		3,976
	42,117,068.54	16,154,178	18,423,853	26,465,535		1,172,445

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2021						
NET SALVAGE PERCENT.. -9						
2011	133.00	117	116	28	2.00	14
2012	12,898.00	11,099	11,050	3,009	2.00	1,504
2014	6,288.00	5,026	5,004	1,850	2.00	925
	1,489,363.97	1,495,971	1,489,365	134,042		67,097
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -9						
1958	19,151.00	19,860	20,875			
1959	4,741.00	4,913	5,168			
1960	136.00	141	148			
1961	4,014.00	4,154	4,375			
1962	872.00	902	950			
1963	553.00	571	603			
1964	57.00	59	62			
1965	357.00	368	389			
1966	4,634.00	4,776	5,051			
1967	1,278.00	1,316	1,393			
1968	27,848.00	28,653	30,354			
1969	1,680.00	1,727	1,831			
1972	1,004.00	1,029	1,094			
1974	3,781.00	3,864	4,121			
1975	2,141.00	2,185	2,334			
1976	1,076.00	1,097	1,173			
1977	1,382.00	1,406	1,506			
1978	2,785.00	2,830	3,032	4	2.96	1
1979	18,411.00	18,678	20,009	59	2.96	20
1981	13,943.00	14,095	15,099	99	2.97	33
1982	30,252.00	30,525	32,700	275	2.97	93
1983	2,021.00	2,035	2,180	23	2.97	8
1985	17,730.00	17,776	19,043	283	2.98	95
1987	61.00	61	65	1	2.98	
1990	3,347.00	3,311	3,547	101	2.99	34
1992	94.00	92	99	4	2.99	1

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -9						
1993	457.95	448	480	19	2.99	6
1994	37,774.15	36,842	39,467	1,707	2.99	571
1995	17,295.95	16,798	17,995	858	2.99	287
1996	716,873.15	693,063	742,444	38,948	2.99	13,026
1997	29,203.60	28,094	30,096	1,736	2.99	581
1998	133,175.52	127,365	136,440	8,722	3.00	2,907
1999	40,752.50	38,742	41,502	2,918	3.00	973
2000	110,501.96	104,373	111,810	8,638	3.00	2,879
2001	123,244.49	115,575	123,810	10,527	3.00	3,509
2002	463,285.80	431,047	461,759	43,222	3.00	14,407
2004	10,168.71	9,286	9,948	1,136	3.00	379
2014	5,350.00	3,773	4,042	1,790	3.00	597
	1,851,432.78	1,771,830	1,896,993	121,069		40,407
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
1973	317,792.00	269,425	327,572	18,822	12.55	1,500
1975	2,141.00	1,795	2,182	151	12.71	12
1976	1,076.00	897	1,091	82	12.78	6
1977	1,286.00	1,066	1,296	106	12.85	8
1978	2,785.00	2,294	2,789	247	12.92	19
1979	18,411.00	15,064	18,315	1,753	12.99	135
1981	13,943.00	11,250	13,678	1,520	13.12	116
1982	30,242.00	24,222	29,450	3,514	13.18	267
1983	7,645.00	6,075	7,386	947	13.24	72
1985	14,897.00	11,642	14,155	2,083	13.35	156
1987	826.00	634	771	130	13.45	10
1990	3,347.00	2,489	3,026	622	13.58	46
1992	1,468.00	1,066	1,296	304	13.65	22
1993	457.94	328	399	100	13.68	7
1994	37,774.14	26,708	32,472	8,702	13.72	634
1995	17,295.95	12,051	14,652	4,201	13.75	306
1996	716,873.15	491,839	597,987	183,405	13.77	13,319

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
1997	2,656,463.50	1,791,705	2,178,387	717,159	13.80	51,968
1998	133,175.52	88,249	107,295	37,867	13.82	2,740
1999	40,752.50	26,486	32,202	12,218	13.84	883
2000	150,468.03	95,767	116,435	47,575	13.86	3,433
2001	1,524,446.98	948,485	1,153,185	508,462	13.88	36,633
2005	79,100.00	43,959	53,446	32,773	13.93	2,353
2006	8.00	4	5	4	13.94	
2014	75,484.00	23,219	28,230	54,047	13.99	3,863
2017	22,559.39	3,726	4,530	20,060	14.00	1,433
2018	988.52	104	126	951	14.00	68
2019	80,000.82	3,007	3,656	83,545	14.00	5,968
	5,951,707.44	3,903,556	4,746,012	1,741,349		125,977
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -9						
2006	47,427.49	25,433	34,886	16,810	13.94	1,206
2007	505,951.76	260,627	357,501	193,987	13.95	13,906
2008	5,388.12	2,653	3,639	2,234	13.96	160
2009	167,199.00	78,202	107,269	74,978	13.97	5,367
2011	9,090.00	3,746	5,138	4,770	13.98	341
2013	257,488.00	89,034	122,127	158,534	13.99	11,332
2014	77,412.00	23,812	32,663	51,716	13.99	3,697
2015	171,487.00	45,491	62,400	124,521	13.99	8,901
2016	35,706.00	7,788	10,683	28,237	13.99	2,018
2017	75,784.59	12,516	17,168	65,437	14.00	4,674
2018	172,114.96	18,155	24,903	162,702	14.00	11,622
2019	413,647.29	15,546	21,324	429,551	14.00	30,682
	1,938,696.21	583,003	799,702	1,313,477		93,906

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1959	178,963.00	180,354	189,701			
1960	81.00	82	86			
1961	9,487.00	9,548	10,056			
1962	149.00	150	158			
1963	358.00	360	379			
1964	1,091.00	1,095	1,156			
1965	1,250.00	1,254	1,325			
1966	6,842.00	6,858	7,253			
1967	715.00	716	758			
1968	4,130.00	4,132	4,378			
1969	197.00	197	209			
1970	312.00	312	331			
1972	1,917.00	1,910	2,032			
1974	1,107.00	1,100	1,173			
1975	232.00	230	246			
1976	7,372.00	7,307	7,814			
1977	6,276.00	6,211	6,653			
1978	2,458.00	2,429	2,605			
1979	18,600.00	18,351	19,716			
1980	917.00	903	972			
1981	283.00	278	300			
1982	8,462.00	8,303	8,947	22	2.97	7
1983	57.00	56	60			
1985	29,399.00	28,664	30,889	274	2.98	92
1990	390.00	375	404	9	2.99	3
1994	252,758.25	239,735	258,344	9,580	2.99	3,204
1995	28,767.29	27,170	29,279	1,214	2.99	406
1996	1,072,272.03	1,008,126	1,086,379	50,229	2.99	16,799
1997	35,415.31	33,132	35,704	1,836	2.99	614
1999	63,879.37	59,057	63,641	4,071	3.00	1,357
2000	35,075.07	32,218	34,719	2,461	3.00	820
2001	14,389.28	13,122	14,141	1,112	3.00	371
2002	4,110.32	3,719	4,008	349	3.00	116
2003	269,582.28	241,771	260,538	25,219	3.00	8,406

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
2004	14,154.28	12,569	13,545	1,459	3.00	486
2006	331.75	288	310	41	3.00	14
2014	105,911.00	72,643	78,282	33,984	3.00	11,328
	2,177,691.23	2,024,725	2,176,490	131,862		44,023
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
1962	39,041.00	39,258	41,383			
1963	3,356.00	3,372	3,557			
1964	1,091.00	1,095	1,156			
1965	1,250.00	1,254	1,325			
1966	6,842.00	6,858	7,253			
1967	715.00	716	758			
1968	4,131.00	4,133	4,379			
1969	197.00	197	209			
1970	312.00	312	331			
1972	1,917.00	1,910	2,032			
1974	1,107.00	1,100	1,173			
1975	232.00	230	245	1	2.95	
1976	7,372.00	7,307	7,793	22	2.95	7
1977	6,276.00	6,211	6,624	29	2.96	10
1978	2,458.00	2,429	2,590	15	2.96	5
1979	18,600.00	18,351	19,571	145	2.96	49
1980	917.00	903	963	9	2.97	3
1981	283.00	278	296	4	2.97	1
1982	8,462.00	8,303	8,855	115	2.97	39
1985	29,399.00	28,664	30,569	594	2.98	199
1990	390.00	375	400	13	2.99	4
1994	252,758.21	239,735	255,667	12,257	2.99	4,099
1995	28,767.29	27,170	28,976	1,518	2.99	508
1996	1,948,687.35	1,832,112	1,953,869	111,739	2.99	37,371
1998	20,578.58	19,139	20,411	1,402	3.00	467
1999	106,657.72	98,606	105,159	7,898	3.00	2,633

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -6						
2000	35,075.03	32,218	34,359	2,820	3.00	940
2001	14,389.26	13,122	13,994	1,259	3.00	420
2002	4,110.31	3,719	3,966	391	3.00	130
2003	269,582.26	241,771	257,838	27,919	3.00	9,306
2004	14,154.28	12,569	13,404	1,599	3.00	533
	2,829,108.29	2,653,417	2,829,106	169,749		56,724
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1966	37,311.00	34,984	39,550			
1967	6,896.00	6,453	7,310			
1968	4,131.00	3,857	4,379			
1969	197.00	184	209			
1970	312.00	290	331			
1972	1,918.00	1,774	2,033			
1974	1,107.00	1,018	1,173			
1975	232.00	213	246			
1976	7,372.00	6,738	7,814			
1977	6,276.00	5,718	6,653			
1978	2,458.00	2,232	2,605			
1979	18,600.00	16,830	19,716			
1980	917.00	827	972			
1981	283.00	254	300			
1982	8,462.00	7,566	8,970			
1985	29,399.00	25,930	31,000	163	6.87	24
1990	390.00	334	399	14	6.92	2
1994	252,758.21	210,347	251,478	16,446	6.95	2,366
1995	1,168,219.41	963,964	1,152,456	85,857	6.95	12,354
1996	1,050,490.42	858,502	1,026,372	87,148	6.96	12,521
1998	20,234.54	16,188	19,353	2,095	6.97	301
1999	43,644.79	34,512	41,260	5,003	6.97	718
2000	2,681,439.63	2,092,265	2,501,383	340,943	6.98	48,846
2001	14,389.26	11,071	13,236	2,017	6.98	289

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
2002	4,110.31	3,114	3,723	634	6.98	91
2003	269,582.27	200,650	239,885	45,872	6.99	6,563
2004	14,154.28	10,338	12,359	2,644	6.99	378
2007	11.72	8	10	3	6.99	
	5,645,295.84	4,516,161	5,395,175	588,839		84,453
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -6						
1975	503,252.00	461,426	533,447			
1977	6,276.00	5,718	6,653			
1978	20,612.00	18,713	21,849			
1979	18,600.00	16,830	19,716			
1980	917.00	827	972			
1981	2,092.00	1,879	2,218			
1982	9,819.00	8,780	10,408			
1985	9,779.00	8,625	10,366			
1990	10,432.00	8,944	11,058			
1994	252,758.21	210,347	267,924			
1995	721,545.84	595,389	764,839			
1996	1,228,296.63	1,003,812	1,300,946	1,048	6.96	151
1999	308,927.57	244,284	316,594	10,870	6.97	1,560
2000	2,703,892.03	2,109,784	2,734,293	131,833	6.98	18,887
2001	2,165,098.39	1,665,806	2,158,895	136,110	6.98	19,500
2002	50,483.31	38,248	49,570	3,943	6.98	565
2003	36,965.41	27,513	35,657	3,526	6.99	504
2004	3,421,582.37	2,499,136	3,238,895	387,982	6.99	55,505
2016	23,923.00	8,453	10,955	14,403	7.00	2,058
	11,495,251.76	8,934,514	11,495,252	689,714		98,730

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2009	1,111,963.00	244,788	516,904	661,777	40.02	16,536
2011	659,294.00	121,551	256,672	442,180	40.37	10,953
	1,771,257.00	366,339	773,576	1,103,957		27,489
NEWMAN ZERO LIQUID DISCHARGE INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2011	13,079,566.00	2,411,425	3,046,657	10,817,683	40.37	267,963
2013	799,390.00	116,765	147,524	699,829	40.67	17,207
2014	496,618.00	62,517	78,986	447,429	40.81	10,964
	14,375,574.00	2,590,707	3,273,166	11,964,942		296,134
NEWMAN COMMON INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2004	49,032.56	14,772	18,030	33,944	38.91	872
2005	0.40		0			
2006	134,487.48	36,348	44,365	98,192	39.39	2,493
2007	534,839.12	135,910	165,887	401,042	39.61	10,125
2008	139,666.00	33,152	40,464	107,582	39.82	2,702
2009	745,434.00	164,100	200,295	589,865	40.02	14,739
2011	4,804.00	886	1,081	4,011	40.37	99
2012	2,791.00	462	564	2,395	40.53	59
2013	311,991.00	45,572	55,624	275,087	40.67	6,764
2014	551,150.00	69,382	84,685	499,534	40.81	12,240
2015	196,656.34	20,648	25,202	183,253	40.93	4,477
2016	60,024.22	4,998	6,100	57,525	41.05	1,401

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2017	113,496.72	6,890	8,410	111,897	41.15	2,719
2018	101,106.19	3,761	4,591	102,582	41.25	2,487
2019	125,450.88	1,589	1,939	131,038	41.33	3,171
	3,070,929.91	538,470	657,238	2,597,948		64,348
	52,596,308.43	29,378,693	35,532,076	20,556,948		999,288

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

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -7						
2015	63.16	7	10	58	36.77	2
	63.16	7	10	58		2
	43,402,738.74	9,491,095	9,094,567	37,119,724		1,330,004

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

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS - SOLAR

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SOLAR FACILITIES						
INTERIM SURVIVOR CURVE.. IOWA 25-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2009	48,070.00	21,998	17,565	30,505	12.16	2,509
2011	57,817.00	22,726	18,147	39,670	12.97	3,059
2012	61,473.00	22,031	17,592	43,881	13.32	3,294
	167,360.00	66,755	53,304	114,056		8,862

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

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -6						
2015	157,176.29	17,364	27,007	139,599	38.59	3,617
2016	9,448.44	828	1,288	8,728	38.86	225
2017	25,577.62	1,629	2,534	24,579	39.11	628
2019	105,366.45	1,395	2,170	109,519	39.54	2,770
	297,568.80	21,216	32,999	282,424		7,240
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -6						
2015	163,198.86	18,029	28,367	144,624	38.59	3,748
2016	9,445.55	827	1,301	8,711	38.86	224
2017	1,398.71	89	140	1,343	39.11	34
2019	101,707.62	1,347	2,119	105,691	39.54	2,673
	275,750.74	20,292	31,927	260,368		6,679
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2016	164,399.45	14,117	20,601	153,663	39.59	3,881
2019	64,958.90	843	1,230	67,626	40.34	1,676
	229,358.35	14,960	21,831	221,289		5,557

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2016	159,884.27	13,729	18,303	151,174	39.59	3,818
2019	71,343.41	926	1,235	74,389	40.34	1,844
	231,227.68	14,655	19,538	225,564		5,662
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -7						
2015	460,840.04	50,686	86,781	406,317	39.28	10,344
2016	246,367.59	21,355	36,563	227,051	39.59	5,735
2017	28,253.29	1,784	3,054	27,177	39.86	682
2018	13.50	1	2	13	40.11	
2019	5,456.71	71	122	5,717	40.34	142
	740,931.13	73,897	126,522	666,275		16,903
	6,355,520.84	3,170,777	4,329,358	2,498,316		95,647

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