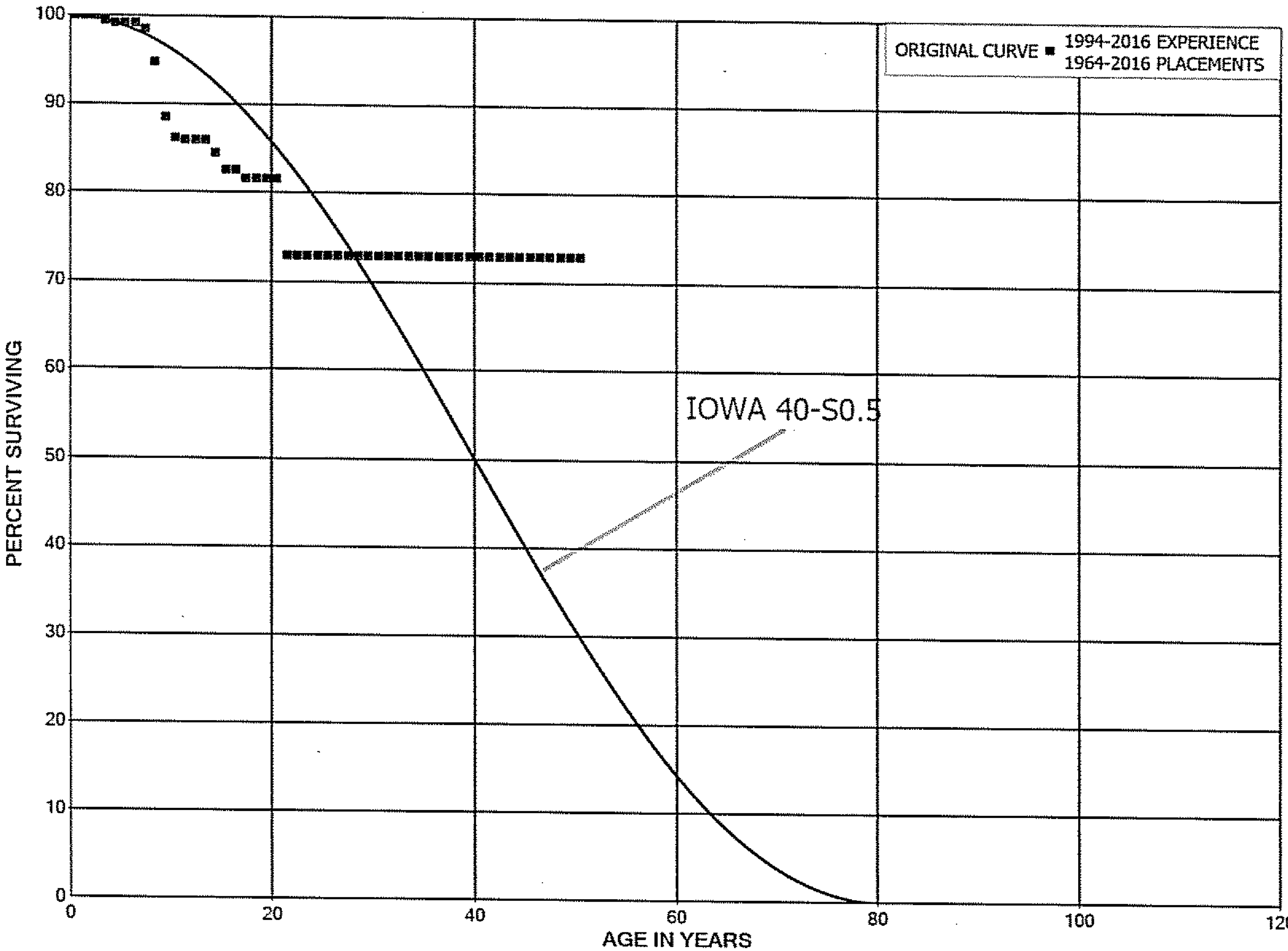
EL PASO ELECTRIC COMPANY
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES
ORIGINAL AND SMOOTH SURVIVOR CURVES



SOAH Docket No. 473-21-2606
PUC Docket No. 52195
CEP's 7th, Q. No. CEP 7-17
Attachment 1
Page 148 of 300
Voluminous

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2016 EXPERIENCE BAND 1994-2016

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	20,891,395		0.0000	1.0000	100.00
0.5	19,922,662	3,258	0.0002	0.9998	100.00
1.5	15,451,847	6,224	0.0004	0.9996	99.98
2.5	14,720,030	78,742	0.0053	0.9947	99.94
3.5	15,107,452	30,300	0.0020	0.9980	99.41
4.5	15,869,381	303	0.0000	1.0000	99.21
5.5	15,532,803	10,461	0.0007	0.9993	99.21
6.5	14,746,961	92,575	0.0063	0.9937	99.14
7.5	13,010,007	494,692	0.0380	0.9620	98.52
8.5	7,392,076	489,670	0.0662	0.9338	94.77
9.5	6,804,675	182,001	0.0267	0.9733	88.49
10.5	6,503,680	11,594	0.0018	0.9982	86.13
11.5	6,086,800	3,724	0.0006	0.9994	85.97
12.5	6,386,362	803	0.0001	0.9999	85.92
13.5	6,114,910	102,082	0.0167	0.9833	85.91
14.5	5,807,913	124,716	0.0215	0.9785	84.48
15.5	5,662,176		0.0000	1.0000	82.66
16.5	5,816,470	69,910	0.0120	0.9880	82.66
17.5	5,768,774		0.0000	1.0000	81.67
18.5	5,684,091		0.0000	1.0000	81.67
19.5	4,841,064		0.0000	1.0000	81.67
20.5	4,230,119	450,873	0.1066	0.8934	81.67
21.5	3,584,366		0.0000	1.0000	72.96
22.5	2,668,872		0.0000	1.0000	72.96
23.5	2,702,041		0.0000	1.0000	72.96
24.5	2,517,578		0.0000	1.0000	72.96
25.5	2,817,176		0.0000	1.0000	72.96
26.5	2,776,355		0.0000	1.0000	72.96
27.5	2,737,027		0.0000	1.0000	72.96
28.5	2,752,887		0.0000	1.0000	72.96
29.5	2,585,486		0.0000	1.0000	72.96
30.5	2,434,347		0.0000	1.0000	72.96
31.5	2,374,563		0.0000	1.0000	72.96
32.5	2,312,923		0.0000	1.0000	72.96
33.5	2,208,644	523	0.0002	0.9998	72.96
34.5	2,103,914		0.0000	1.0000	72.95
35.5	1,781,622		0.0000	1.0000	72.95
36.5	1,695,980		0.0000	1.0000	72.95
37.5	1,684,157		0.0000	1.0000	72.95
38.5	1,650,962		0.0000	1.0000	72.95

EL PASO ELECTRIC COMPANY

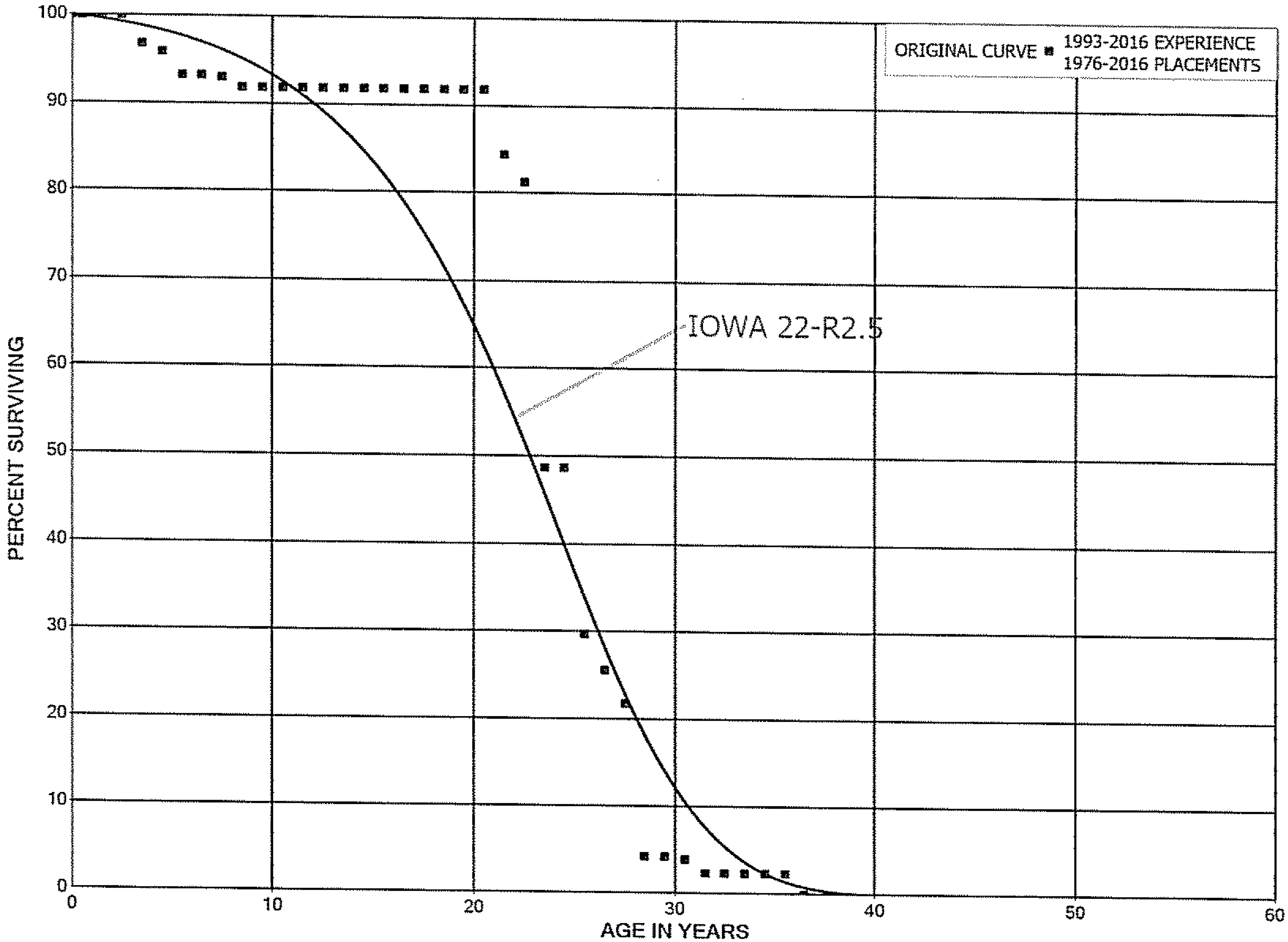
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2016 EXPERIENCE BAND 1994-2016

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	1,496,022		0.0000	1.0000	72.95
40.5	1,231,024		0.0000	1.0000	72.95
41.5	1,113,937		0.0000	1.0000	72.95
42.5	1,065,556		0.0000	1.0000	72.95
43.5	898,202		0.0000	1.0000	72.95
44.5	882,737		0.0000	1.0000	72.95
45.5	874,650		0.0000	1.0000	72.95
46.5	841,481		0.0000	1.0000	72.95
47.5	787,983		0.0000	1.0000	72.95
48.5	488,385		0.0000	1.0000	72.95
49.5	285,878		0.0000	1.0000	72.95
50.5	42,551		0.0000	1.0000	72.95
51.5	26,691		0.0000	1.0000	72.95
52.5					72.95

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



SOAH Docket No. 473-21-2606
PUC Docket No. 52195
CEP's 7th, Q. No. CEP 7-17
Attachment 1
Page 151 of 300
Voluminous

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2016 EXPERIENCE BAND 1993-2016

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	4,005,967		0.0000	1.0000	100.00
0.5	2,412,566		0.0000	1.0000	100.00
1.5	1,726,167		0.0000	1.0000	100.00
2.5	1,676,260	55,224	0.0329	0.9671	100.00
3.5	1,626,921	14,179	0.0087	0.9913	96.71
4.5	1,612,743	46,132	0.0286	0.9714	95.86
5.5	1,633,050		0.0000	1.0000	93.12
6.5	1,483,427	2,099	0.0014	0.9986	93.12
7.5	1,472,356	17,992	0.0122	0.9878	92.99
8.5	1,515,638		0.0000	1.0000	91.85
9.5	593,152		0.0000	1.0000	91.85
10.5	594,702		0.0000	1.0000	91.85
11.5	591,226		0.0000	1.0000	91.85
12.5	589,314		0.0000	1.0000	91.85
13.5	589,314		0.0000	1.0000	91.85
14.5	589,314		0.0000	1.0000	91.85
15.5	556,581		0.0000	1.0000	91.85
16.5	538,781		0.0000	1.0000	91.85
17.5	457,734		0.0000	1.0000	91.85
18.5	457,734		0.0000	1.0000	91.85
19.5	375,834		0.0000	1.0000	91.85
20.5	321,341	25,967	0.0808	0.9192	91.85
21.5	295,374	10,871	0.0368	0.9632	84.43
22.5	284,503	114,561	0.4027	0.5973	81.32
23.5	169,942		0.0000	1.0000	48.58
24.5	169,942	66,439	0.3910	0.6090	48.58
25.5	103,503	14,128	0.1365	0.8635	29.59
26.5	89,375	13,317	0.1490	0.8510	25.55
27.5	76,058	61,274	0.8056	0.1944	21.74
28.5	14,784		0.0000	1.0000	4.23
29.5	14,784	1,550	0.1048	0.8952	4.23
30.5	13,234	5,063	0.3826	0.6174	3.78
31.5	8,171		0.0000	1.0000	2.34
32.5	8,171		0.0000	1.0000	2.34
33.5	8,171		0.0000	1.0000	2.34
34.5	8,171		0.0000	1.0000	2.34
35.5	8,171	8,171	1.0000		2.34
36.5					

PART VIII. NET SALVAGE STATISTICS

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1994	356	176	49		0	176-	49-
1995							
1996	7,444	900	12		0	900-	12-
1997							
1998							
1999							
2000	264		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	3,150		0		0		0
2011		18,021				18,021-	
2012							
2013							
2014							
2015		3,445		453		2,992-	
2016	31,704		0		0		0
TOTAL	42,918	22,542	53	453	1	22,089-	51-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
94-96	2,600	359	14		0	359-	14-
95-97	2,481	300	12		0	300-	12-
96-98	2,481	300	12		0	300-	12-
97-99							
98-00	88		0		0		0
99-01	88		0		0		0
00-02	88		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	1,050		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,050	6,007	572		0	6,007-	572-
10-12	1,050	6,007	572		0	6,007-	572-
11-13		6,007				6,007-	
12-14							
13-15		1,148		151		997-	
14-16	10,568	1,148	11	151	1	997-	9-
FIVE-YEAR AVERAGE							
12-16	6,341	689	11	91	1	598-	9-

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	2,594		0		0		0
1995				124,500		124,500	
1996	133,400	5,704	4		0	5,704-	4-
1997							
1998	385,197	101,960	26	38,528	10	63,432-	16-
1999							
2000							
2001		4,459				4,459-	
2002							
2003							
2004	111,427	80,412	72		0	80,412-	72-
2005							
2006							
2007							
2008							
2009							
2010	3,500		0		0		0
2011							
2012							
2013							
2014							
2015		412		322		90-	
2016	18,957		0		0		0
TOTAL	655,075	192,947	29	163,350	25	29,597-	5-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
94-96	45,331	1,901	4	41,500	92	39,599	87
95-97	44,467	1,901	4	41,500	93	39,599	89
96-98	172,866	35,888	21	12,843	7	23,045-	13-
97-99	128,399	33,987	26	12,843	10	21,144-	16-
98-00	128,399	33,987	26	12,843	10	21,144-	16-
99-01		1,486				1,486-	
00-02		1,486				1,486-	
01-03		1,486				1,486-	
02-04	37,142	26,804	72		0	26,804-	72-
03-05	37,142	26,804	72		0	26,804-	72-
04-06	37,142	26,804	72		0	26,804-	72-
05-07							
06-08							
07-09							
08-10	1,167		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	1,167		0		0		0
10-12	1,167		0		0		0
11-13							
12-14							
13-15		137		107		30-	
14-16	6,319	137	2	107	2	30-	0
FIVE-YEAR AVERAGE							
12-16	3,792	82	2	64	2	18-	0

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2010	60,000		0		0		0
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	60,000		0		0		0
THREE-YEAR MOVING AVERAGES							
10-12	20,000		0		0		0
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1994	2,768	8,916	322		0	8,916-	322-
1995							
1996							
1997							
1998							
1999							
2000							
2001	36,820		0		0		0
2002							
2003							
2004	197,050	10,628	5		0	10,628-	5-
2005							
2006							
2007							
2008							
2009							
2010	149,800		0		0		0
2011							
2012							
2013							
2014							
2015							
2016							
TOTAL	386,438	19,544	5		0	19,544-	5-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
94-96	923	2,972	322		0	2,972-	322-
95-97							
96-98							
97-99							
98-00							
99-01	12,273		0		0		0
00-02	12,273		0		0		0
01-03	12,273		0		0		0
02-04	65,683	3,543	5		0	3,543-	5-
03-05	65,683	3,543	5		0	3,543-	5-
04-06	65,683	3,543	5		0	3,543-	5-
05-07							
06-08							
07-09							
08-10	49,933		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
09-11	49,933		0		0		0
10-12	49,933		0		0		0
11-13							
12-14							
13-15							
14-16							
FIVE-YEAR AVERAGE							
12-16							

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2000	20		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	15,750		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	150,744		0		0		0
TOTAL	166,514		0		0		0
THREE-YEAR MOVING AVERAGES							
00-02	7		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	5,250		0		0		0
09-11	5,250		0		0		0
10-12	5,250		0		0		0
11-13							
12-14							
13-15							
14-16	50,248		0		0		0
FIVE-YEAR AVERAGE							
12-16	30,149		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	33,352	3,742	11	36	0	3,706-	11-
1994	331,112	3,524	1		0	3,524-	1-
1995							
1996	356		0		0		0
1997							
1998	7,314	1,802	25		0	1,802-	25-
1999				7,224		7,224	
2000	3,558		0		0		0
2001	21,739		0		0		0
2002							
2003	761		0		0		0
2004	57,362	10,500	18	8,690	15	1,810-	3-
2005							
2006							
2007	15,990		0		0		0
2008							
2009							
2010	43,620		0		0		0
2011							
2012							
2013							
2014							
2015				6,699		6,699	
2016	26,656		0		0		0
TOTAL	541,820	19,568	4	22,649	4	3,081	1

THREE-YEAR MOVING AVERAGES

93-95	121,488	2,422	2	12	0	2,410-	2-
94-96	110,489	1,175	1		0	1,175-	1-
95-97	119		0		0		0
96-98	2,557	601	23		0	601-	23-
97-99	2,438	601	25	2,408	99	1,807	74
98-00	3,624	601	17	2,408	66	1,807	50
99-01	8,432		0	2,408	29	2,408	29
00-02	8,432		0		0		0
01-03	7,500		0		0		0
02-04	19,374	3,500	18	2,897	15	603-	3-
03-05	19,374	3,500	18	2,897	15	603-	3-
04-06	19,121	3,500	18	2,897	15	603-	3-
05-07	5,330		0		0		0
06-08	5,330		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	5,330		0		0		0
08-10	14,540		0		0		0
09-11	14,540		0		0		0
10-12	14,540		0		0		0
11-13							
12-14							
13-15				2,233		2,233	
14-16	8,885		0	2,233	25	2,233	25
FIVE-YEAR AVERAGE							
12-16	5,331		0	1,340	25	1,340	25

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2015		4,775				4,775-	
2016	34,102	18,106	53		0	18,106-	53-
TOTAL	34,102	22,881	67		0	22,881-	67-

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		9,525				9,525-	
2016	277,389	29,044	10		0	29,044-	10-
TOTAL	277,389	38,569	14		0	38,569-	14-

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		1,243				1,243-	
2016	79,828	3,024	4		0	3,024-	4-
TOTAL	79,828	4,267	5		0	4,267-	5-

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	48,946	2,946	6		0	2,946-	6-
2016		6,855				6,855-	
TOTAL	48,946	9,801	20		0	9,801-	20-

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2015		376				376-	
2016	18,819	1,099	6		0	1,099-	6-
TOTAL	18,819	1,475	8		0	1,475-	8-

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993		123				123-	
1994							
1995							
1996							
1997							
1998							
1999							
2000	4,557		0		0		0
2001							
2002							
2003			0		0		0
2004			0		0		0
2005							
2006							
2007	1,763		0		0		0
2008							
2009		405				405-	
2010							
2011							
2012							
2013	56,356		0		0		0
2014							
2015							
2016							
TOTAL	62,677	528	1		0	528-	1-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
93-95		41				41-	
94-96							
95-97							
96-98							
97-99							
98-00	1,519		0		0		0
99-01	1,519		0		0		0
00-02	1,519		0		0		0
01-03			0		0		0
02-04			0		0		0
03-05			0		0		0
04-06							
05-07	588		0		0		0
06-08	588		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	588	135	23		0	135-	23-
08-10		135				135-	
09-11		135				135-	
10-12							
11-13	18,785		0		0		0
12-14	18,785		0		0		0
13-15	18,785		0		0		0
14-16							
FIVE-YEAR AVERAGE							
12-16	11,271		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	1,252	761	61		0	761-	61-
1994	7,200	4,006	56	6	0	4,000-	56-
1995	900		0		0		0
1996	925	1,520	164		0	1,520-	164-
1997							
1998							
1999							
2000	38,166		0		0		0
2001							
2002							
2003							
2004							
2005							
2006		48-				48	
2007	94,531	735	1		0	735-	1-
2008		497				497-	
2009	320,767	1,572	0		0	1,572-	0
2010	259,448	32,034	12		0	32,034-	12-
2011		356				356-	
2012							
2013	4,119,058	6,216	0		0	6,216-	0
2014	5,091	29,561	581		0	29,561-	581-
2015	446,436	103,697	23		0	103,697-	23-
2016	79,269	12,912	16		0	12,912-	16-
TOTAL	5,373,042	193,818	4	6	0	193,812-	4-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
93-95	3,117	1,589	51	2	0	1,587-	51-
94-96	3,008	1,842	61	2	0	1,840-	61-
95-97	608	507	83		0	507-	83-
96-98	308	507	164		0	507-	164-
97-99							
98-00	12,722		0		0		0
99-01	12,722		0		0		0
00-02	12,722		0		0		0
01-03							
02-04							
03-05							
04-06		16-				16	
05-07	31,510	229	1		0	229-	1-
06-08	31,510	395	1		0	395-	1-

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	138,433	935	1		0	935-	1-
08-10	193,405	11,367	6		0	11,367-	6-
09-11	193,405	11,320	6		0	11,320-	6-
10-12	86,483	10,797	12		0	10,797-	12-
11-13	1,373,019	2,191	0		0	2,191-	0
12-14	1,374,716	11,926	1		0	11,926-	1-
13-15	1,523,528	46,491	3		0	46,491-	3-
14-16	176,932	48,723	28		0	48,723-	28-
FIVE-YEAR AVERAGE							
12-16	929,971	30,477	3		0	30,477-	3-

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	3	18	600		0	18-	600-
1994							
1995							
1996	3,046	12-	0		0	12	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015		153-				153	
2016	6,809	1,367	20		0	1,367-	20-
TOTAL	9,858	1,220	12		0	1,220-	12-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
93-95	1	6	600		0	6-	600-
94-96	1,015	4-	0		0	4	0
95-97	1,015	4-	0		0	4	0
96-98	1,015	4-	0		0	4	0
97-99							
98-00							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15		51-				51	
14-16	2,270	405	18		0	405-	18-
FIVE-YEAR AVERAGE							
12-16	1,362	243	18		0	243-	18-

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	121,740	38,918	32		0	38,918-	32-
1994	1,430,115	17,549	1	1,021	0	16,528-	1-
1995	62,186	20,892	34		0	20,892-	34-
1996	266,722	243,257	91		0	243,257-	91-
1997	55,696	180	0	135	0	45-	0
1998	83,726	1,449	2		0	1,449-	2-
1999	137,762	78,083	57		0	78,083-	57-
2000	178,317	5,271	3		0	5,271-	3-
2001	1,522		0		0		0
2002	3,306	7,592	230	4,174	126	3,418-	103-
2003	11,666		0		0		0
2004	323		0		0		0
2005		3,095				3,095-	
2006		2,383				2,383-	
2007	164,132		0		0		0
2008							
2009							
2010							
2011							
2012				7,388		7,388	
2013							
2014	1,080,041	464,577	43	8,424	1	456,153-	42-
2015	646,145	7,314	1	8,229	1	915	0
2016	594,109	45,580	8	12,000	2	33,580-	6-
TOTAL	4,837,510	936,140	19	41,371	1	894,769-	18-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	538,014	25,786	5	340	0	25,446-	5-
94-96	586,341	93,899	16	340	0	93,559-	16-
95-97	128,201	88,110	69	45	0	88,065-	69-
96-98	135,381	81,629	60	45	0	81,584-	60-
97-99	92,395	26,571	29	45	0	26,526-	29-
98-00	133,268	28,268	21		0	28,268-	21-
99-01	105,867	27,785	26		0	27,785-	26-
00-02	61,048	4,288	7	1,391	2	2,896-	5-
01-03	5,498	2,531	46	1,391	25	1,139-	21-
02-04	5,098	2,531	50	1,391	27	1,139-	22-
03-05	3,996	1,032	26		0	1,032-	26-
04-06	108	1,826			0	1,826-	
05-07	54,711	1,826	3		0	1,826-	3-
06-08	54,711	794	1		0	794-	1-

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	54,711		0		0		0
08-10							
09-11							
10-12				2,463		2,463	
11-13				2,463		2,463	
12-14	360,014	154,859	43	5,271	1	149,588-	42-
13-15	575,395	157,297	27	5,551	1	151,746-	26-
14-16	773,432	172,490	22	9,551	1	162,939-	21-
FIVE-YEAR AVERAGE							
12-16	464,059	103,494	22	7,208	2	96,286-	21-

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	11,099	778	7		0	778-	7-
1994	127	993	782	54	43	939-	739-
1995	36,083		0	3,835	11	3,835	11
1996	224,373	4,747	2	44,405	20	39,658	18
1997							
1998	58,809		0	3,287	6	3,287	6
1999	226,400		0	32,365	14	32,365	14
2000	30,646		0		0		0
2001							
2002							
2003							
2004			0		0		0
2005							
2006							
2007	11		0		0		0
2008							
2009							
2010							
2011							
2012				30,258		30,258	
2013	8,506		0		0		0
2014							
2015	21,283	2,987	14		0	2,987-	14-
2016	30,220	16,938	56		0	16,938-	56-
TOTAL	647,557	26,443	4	114,204	18	87,761	14

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	15,770	590	4	1,296	8	706	4
94-96	86,861	1,913	2	16,098	19	14,185	16
95-97	86,819	1,582	2	16,080	19	14,498	17
96-98	94,394	1,582	2	15,897	17	14,315	15
97-99	95,070		0	11,884	13	11,884	13
98-00	105,285		0	11,884	11	11,884	11
99-01	85,682		0	10,788	13	10,788	13
00-02	10,215		0		0		0
01-03							
02-04			0		0		0
03-05			0		0		0
04-06			0		0		0
05-07	4		0		0		0
06-08	4		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
07-09	4		0		0		0
08-10							
09-11							
10-12				10,086		10,086	
11-13	2,835		0	10,086	356	10,086	356
12-14	2,835		0	10,086	356	10,086	356
13-15	9,930	996	10		0	996-	10-
14-16	17,168	6,642	39		0	6,642-	39-
FIVE-YEAR AVERAGE							
12-16	12,002	3,985	33	6,052	50	2,067	17

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	51,833	2,952	6	1,576	3	1,376-	3-
2001							
2002				15,000		15,000	
2003				1,803		1,803	
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	87,053	1,421	2		0	1,421-	2-
2015	42,747	1,896	4	7,493	18	5,597	13
2016		3,305		8,658		5,353	
TOTAL	181,633	9,574	5	34,530	19	24,956	14
THREE-YEAR MOVING AVERAGES							
00-02	17,278	984	6	5,525	32	4,541	26
01-03				5,601		5,601	
02-04				5,601		5,601	
03-05				601		601	
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	29,018	474	2		0	474-	2-
13-15	43,267	1,106	3	2,498	6	1,392	3
14-16	43,267	2,207	5	5,384	12	3,176	7
FIVE-YEAR AVERAGE							
12-16	25,960	1,324	5	3,230	12	1,906	7

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	92,711	21,444	23	4,997	5	16,447-	18-
1994							
1995	7,991	2,269	28	2,108	26	161-	2-
1996	6,060	2,217	37	1,465	24	752-	12-
1997							
1998							
1999							
2000	219,845	12,507	6	6,653	3	5,854-	3-
2001							
2002							
2003	2,263		0		0		0
2004	2,502		0	2,500	100	2,500	100
2005		57,445		156,564		99,119	
2006		11,469				11,469-	
2007	371,707	13,874	4	35,000	9	21,126	6
2008		21,604				21,604-	
2009	2,830,019	3,302	0		0	3,302-	0
2010	167,041	6,287	4	28,883	17	22,596	14
2011		8,798		942		7,856-	
2012	505,371		0	73,294	15	73,294	15
2013				146,137		146,137	
2014	4,170,487	39,042	1	15,440	0	23,602-	1-
2015	1,368,664	297,565	22	148,823	11	148,742-	11-
2016	154,096	20,985	14	76,506	50	55,521	36
TOTAL	9,898,756	518,808	5	699,312	7	180,504	2

THREE-YEAR MOVING AVERAGES

93-95	33,567	7,904	24	2,368	7	5,536-	16-
94-96	4,684	1,495	32	1,191	25	304-	6-
95-97	4,684	1,495	32	1,191	25	304-	6-
96-98	2,020	739	37	488	24	251-	12-
97-99							
98-00	73,282	4,169	6	2,218	3	1,951-	3-
99-01	73,282	4,169	6	2,218	3	1,951-	3-
00-02	73,282	4,169	6	2,218	3	1,951-	3-
01-03	754		0		0		0
02-04	1,588		0	833	52	833	52
03-05	1,588	19,148		53,021		33,873	
04-06	834	22,971		53,021		30,050	
05-07	123,902	27,596	22	63,855	52	36,259	29
06-08	123,902	15,649	13	11,667	9	3,982-	3-

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	1,067,242	12,927	1	11,667	1	1,260-	0
08-10	999,020	10,398	1	9,628	1	770-	0
09-11	999,020	6,129	1	9,942	1	3,813	0
10-12	224,137	5,028	2	34,373	15	29,345	13
11-13	168,457	2,933	2	73,458	44	70,525	42
12-14	1,558,619	13,014	1	78,290	5	65,276	4
13-15	1,846,384	112,202	6	103,467	6	8,736-	0
14-16	1,897,749	119,197	6	80,256	4	38,941-	2-
FIVE-YEAR AVERAGE							
12-16	1,239,724	71,518	6	92,040	7	20,522	2

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	257,089	61,914	24	40,640	16	21,274-	8-
1994	307,028	78,261	25	65,369	21	12,892-	4-
1995	330,763	92,561	28	71,277	22	21,284-	6-
1996	266,238	130,382	49	64,640	24	65,742-	25-
1997	416,363	143,330	34	85,250	20	58,080-	14-
1998	315,164	87,381	28	67,804	22	19,577-	6-
1999	443,991	81,583	18	48,794	11	32,789-	7-
2000	460,322	34,653	8	54,030	12	19,377	4
2001	313,936	48,120	15	60,548	19	12,428	4
2002	350,570	75,481	22	274,245	78	198,764	57
2003	255,212	87,273	34	126,571	50	39,298	15
2004	491,630	90,781	18	161,736	33	70,955	14
2005	149,876	71,794	48	273,889	183	202,095	135
2006	361,007	28,163	8	266,823	74	238,660	66
2007	421,381	20,546	5	570,930	135	550,384	131
2008	184,600	23,099	13	477,601	259	454,502	246
2009	277,127	3,207	1	468,240	169	465,033	168
2010	167,580	139-	0	294,071	175	294,210	176
2011	129,104		0	261,362	202	261,362	202
2012	133,609		0	298,414	223	298,414	223
2013	973,074	243,477	25	260,374	27	16,897	2
2014	752,982	449,174	60	215,695	29	233,480-	31-
2015	796,418	705,581	89	124,722	16	580,859-	73-
2016	569,993	507,994	89	53,214	9	454,780-	80-
TOTAL	9,125,058	3,064,617	34	4,686,240	51	1,621,623	18
THREE-YEAR MOVING AVERAGES							
93-95	298,293	77,579	26	59,095	20	18,483-	6-
94-96	301,343	100,401	33	67,095	22	33,306-	11-
95-97	337,788	122,091	36	73,722	22	48,369-	14-
96-98	332,588	120,364	36	72,565	22	47,800-	14-
97-99	391,839	104,098	27	67,283	17	36,815-	9-
98-00	406,492	67,872	17	56,876	14	10,996-	3-
99-01	406,083	54,785	13	54,457	13	328-	0
00-02	374,943	52,751	14	129,608	35	76,856	20
01-03	306,573	70,291	23	153,788	50	83,497	27
02-04	365,804	84,512	23	187,517	51	103,006	28
03-05	298,906	83,283	28	187,399	63	104,116	35
04-06	334,171	63,579	19	234,149	70	170,570	51
05-07	310,755	40,168	13	370,547	119	330,380	106
06-08	322,329	23,936	7	438,451	136	414,515	129

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	294,369	15,617	5	505,591	172	489,973	166
08-10	209,769	8,722	4	413,304	197	404,582	193
09-11	191,271	1,023	1	341,224	178	340,202	178
10-12	143,431	46-	0	284,616	198	284,662	198
11-13	411,929	81,159	20	273,384	66	192,225	47
12-14	619,889	230,884	37	258,161	42	27,277	4
13-15	840,825	466,077	55	200,264	24	265,814-	32-
14-16	706,464	554,250	78	131,210	19	423,040-	60-
FIVE-YEAR AVERAGE							
12-16	645,215	381,245	59	190,484	30	190,761-	30-

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	356,035	63,553	18	42,077	12	21,476-	6-
1994	420,848	81,853	19	41,980	10	39,873-	9-
1995	454,007	81,285	18	58,984	13	22,301-	5-
1996	252,983	129,167	51	69,002	27	60,165-	24-
1997	294,241	99,072	34	64,442	22	34,630-	12-
1998	212,602	56,948	27	37,078	17	19,870-	9-
1999	434,976	70,387	16	44,869	10	25,518-	6-
2000	461,448	37,533	8	54,619	12	17,086	4
2001	183,869	34,768	19	59,128	32	24,360	13
2002	228,641		0		0		0
2003	132,296		0		0		0
2004	309,621		0		0		0
2005	97,691		0		0		0
2006	347,788		0		0		0
2007	252,865		0		0		0
2008	152,980		0		0		0
2009	222,363	4	0	15,714	7	15,710	7
2010	63,154		0	252,418	400	252,418	400
2011	9,204		0	299,519		299,519	
2012	21,069		0	265,500		265,500	
2013	693,926	173,630	25	297,627	43	123,997	18
2014	548,140	270,049	49	240,656	44	29,393-	5-
2015	600,417	484,380	81	72,076	12	412,304-	69-
2016	516,137	329,415	64	38,282	7	291,133-	56-
TOTAL	7,267,302	1,912,044	26	1,953,971	27	41,927	1

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	410,297	75,564	18	47,680	12	27,883-	7-
94-96	375,946	97,435	26	56,655	15	40,780-	11-
95-97	333,744	103,175	31	64,143	19	39,032-	12-
96-98	253,275	95,062	38	56,841	22	38,222-	15-
97-99	313,940	75,469	24	48,796	16	26,673-	8-
98-00	369,675	54,956	15	45,522	12	9,434-	3-
99-01	360,098	47,563	13	52,872	15	5,309	1
00-02	291,320	24,100	8	37,916	13	13,815	5
01-03	181,602	11,589	6	19,709	11	8,120	4
02-04	223,520		0		0		0
03-05	179,870		0		0		0
04-06	251,700		0		0		0
05-07	232,781		0		0		0
06-08	251,211		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	209,403	1	0	5,238	3	5,237	3
08-10	146,166	1	0	89,377	61	89,376	61
09-11	98,240	1	0	189,217	193	189,216	193
10-12	31,142		0	272,479	875	272,479	875
11-13	241,399	57,877	24	287,549	119	229,672	95
12-14	421,045	147,893	35	267,928	64	120,035	29
13-15	614,161	309,353	50	203,453	33	105,900-	17-
14-16	554,898	361,281	65	117,005	21	244,277-	44-
FIVE-YEAR AVERAGE							
12-16	475,938	251,495	53	182,828	38	68,666-	14-

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	45,752	12,697	28	6,448	14	6,249-	14-
1994	37,717	13,106	35	8,509	23	4,597-	12-
1995	59,290	21,334	36	12,029	20	9,305-	16-
1996	61,184	42,561	70	35,839	59	6,722-	11-
1997	69,992	10,888	16	4,664	7	6,224-	9-
1998	53,413	13,161	25	16,708	31	3,547	7
1999	74,814	14,937	20	7,191	10	7,746-	10-
2000	149,036	7,823	5	14,263	10	6,440	4
2001	103,933	13,615	13	12,695	12	920-	1-
2002	90,069		0		0		0
2003	148,796		0		0		0
2004	234,354		0		0		0
2005	27,281	809	3		0	809-	3-
2006	121,380	1,411	1		0	1,411-	1-
2007	139,747	9,319	7		0	9,319-	7-
2008	25,321		0		0		0
2009	42,668	14	0	1,589	4	1,574	4
2010	27,632		0	26,032	94	26,032	94
2011	460		0	37,656		37,656	
2012	6,763	371	5	40,964	606	40,593	600
2013	142,322	35,611	25	36,049	25	438	0
2014	29,970	12,690	42	74,510	249	61,820	206
2015	2,752	24,141	877	92,032		67,891	
2016	3,143	24,629	784	50,103		25,474	810
TOTAL	1,697,789	259,117	15	477,281	28	218,164	13

THREE-YEAR MOVING AVERAGES

93-95	47,586	15,712	33	8,995	19	6,717-	14-
94-96	52,730	25,667	49	18,792	36	6,875-	13-
95-97	63,489	24,928	39	17,511	28	7,417-	12-
96-98	61,530	22,203	36	19,070	31	3,133-	5-
97-99	66,073	12,995	20	9,521	14	3,474-	5-
98-00	92,421	11,974	13	12,721	14	747	1
99-01	109,261	12,125	11	11,383	10	742-	1-
00-02	114,346	7,146	6	8,986	8	1,840	2
01-03	114,266	4,538	4	4,232	4	307-	0
02-04	157,740		0		0		0
03-05	136,810	270	0		0	270-	0
04-06	127,672	740	1		0	740-	1-
05-07	96,136	3,846	4		0	3,846-	4-
06-08	95,482	3,577	4		0	3,577-	4-

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	69,245	3,111	4	530	1	2,582-	4-
08-10	31,874	5	0	9,207	29	9,202	29
09-11	23,587	5	0	21,759	92	21,754	92
10-12	11,618	124	1	34,884	300	34,761	299
11-13	49,849	11,994	24	38,223	77	26,229	53
12-14	59,685	16,224	27	50,508	85	34,284	57
13-15	58,348	24,147	41	67,530	116	43,383	74
14-16	11,955	20,487	171	72,215	604	51,728	433
FIVE-YEAR AVERAGE							
12-16	36,990	19,488	53	58,732	159	39,243	106

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	175,776	29,584	17	19,880	11	9,704-	6-
1994	202,888	68,153	34	51,816	26	16,337-	8-
1995	190,148	65,667	35	53,091	28	12,576-	7-
1996	152,359	123,865	81	90,159	59	33,706-	22-
1997	85,803	25,536	30	9,656	11	15,880-	19-
1998	129,319	45,580	35	33,423	26	12,157-	9-
1999	233,034	44,069	19	27,310	12	16,759-	7-
2000	430,883	23,744	6	22,857	5	887-	0
2001	228,215	34,481	15	34,658	15	177	0
2002	142,064		0	1,249	1	1,249	1
2003	500,884		0		0		0
2004	376,207		0		0		0
2005	164,403		0		0		0
2006	224,689		0		0		0
2007	397,214		0		0		0
2008	66,088		0		0		0
2009	115,395		0	285	0	285	0
2010	20,899		0	15,949	76	15,949	76
2011	33,251		0	16,053	48	16,053	48
2012	10,539		0	20,757	197	20,757	197
2013	551,540	138,003	25	29,982	5	108,021-	20-
2014	524,789	221,165	42	45,074	9	176,091-	34-
2015	560,234	245,427	44	119,468	21	125,959-	22-
2016	299,902	291,624	97	72,212	24	219,412-	73-
TOTAL	5,816,523	1,356,898	23	663,879	11	693,019-	12-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	189,604	54,468	29	41,596	22	12,872-	7-
94-96	181,798	85,895	47	65,022	36	20,873-	11-
95-97	142,770	71,689	50	50,969	36	20,721-	15-
96-98	122,494	64,994	53	44,413	36	20,581-	17-
97-99	149,385	38,395	26	23,463	16	14,932-	10-
98-00	264,412	37,798	14	27,863	11	9,934-	4-
99-01	297,377	34,098	11	28,275	10	5,823-	2-
00-02	267,054	19,408	7	19,588	7	180	0
01-03	290,388	11,494	4	11,969	4	475	0
02-04	339,718		0	416	0	416	0
03-05	347,165		0		0		0
04-06	255,100		0		0		0
05-07	262,102		0		0		0
06-08	229,330		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	192,899		0	95	0	95	0
08-10	67,460		0	5,411	8	5,411	8
09-11	56,515		0	10,762	19	10,762	19
10-12	21,563		0	17,586	82	17,586	82
11-13	198,443	46,001	23	22,264	11	23,737-	12-
12-14	362,289	119,723	33	31,938	9	87,785-	24-
13-15	545,521	201,532	37	64,841	12	136,690-	25-
14-16	461,642	252,739	55	78,918	17	173,821-	38-
FIVE-YEAR AVERAGE							
12-16	389,401	179,244	46	57,499	15	121,745-	31-

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	44,830	5,920	13	13,370	30	7,450	17
1994	118,715	31,524	27	25,208	21	6,316-	5-
1995	343,441	51,650	15	22,480	7	29,170-	8-
1996	77,422	43,835	57	25,722	33	18,113-	23-
1997	86,537	33,192	38	20,033	23	13,159-	15-
1998	165,755	40,837	25	36,137	22	4,700-	3-
1999	218,642	41,961	19	19,269	9	22,692-	10-
2000	1,526,482	86,086	6	83,075	5	3,011-	0
2001	192,541	35,135	18	22,455	12	12,680-	7-
2002	117,799	9,114	8	6,187	5	2,927-	2-
2003	259,168	34,928	13	20,576	8	14,352-	6-
2004	247,590	19,045	8	12,694	5	6,351-	3-
2005	56,564	7,025	12	8,744	15	1,719	3
2006	221,695		0	66,057	30	66,057	30
2007	466,075		0	48,477	10	48,477	10
2008	102,951		0	116,211	113	116,211	113
2009	178,897		0	42,531	24	42,531	24
2010	286,496		0	79,725	28	79,725	28
2011	395,518		0	111,751	28	111,751	28
2012	306,387		0	86,532	28	86,532	28
2013	1,198,456	299,871	25	99,418	8	200,453-	17-
2014	1,411,184	372,080	26	50,422	4	321,658-	23-
2015	1,671,081	582,748	35	231,799	14	350,949-	21-
2016	925,104	398,895	43	105,497	11	293,398-	32-
TOTAL	10,619,329	2,093,846	20	1,354,371	13	739,475-	7-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	168,995	29,698	18	20,353	12	9,345-	6-
94-96	179,859	42,336	24	24,470	14	17,866-	10-
95-97	169,133	42,892	25	22,745	13	20,147-	12-
96-98	109,905	39,288	36	27,297	25	11,991-	11-
97-99	156,978	38,663	25	25,146	16	13,517-	9-
98-00	636,960	56,295	9	46,160	7	10,134-	2-
99-01	645,888	54,394	8	41,600	6	12,794-	2-
00-02	612,274	43,445	7	37,239	6	6,206-	1-
01-03	189,836	26,392	14	16,406	9	9,986-	5-
02-04	208,186	21,029	10	13,152	6	7,877-	4-
03-05	187,774	20,333	11	14,005	7	6,328-	3-
04-06	175,283	8,690	5	29,165	17	20,475	12
05-07	248,111	2,342	1	41,093	17	38,751	16
06-08	263,574		0	76,915	29	76,915	29

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	249,308		0	69,073	28	69,073	28
08-10	189,448		0	79,489	42	79,489	42
09-11	286,970		0	78,003	27	78,003	27
10-12	329,467		0	92,669	28	92,669	28
11-13	633,454	99,957	16	99,234	16	723-	0
12-14	972,009	223,984	23	78,791	8	145,193-	15-
13-15	1,426,907	418,233	29	127,213	9	291,020-	20-
14-16	1,335,790	451,241	34	129,239	10	322,002-	24-
FIVE-YEAR AVERAGE							
12-16	1,102,442	330,719	30	114,734	10	215,985-	20-

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1999	56	6	11	1	2	5-	9-
2000	28,469	1,640	6	916	3	724-	3-
2001							
2002	7		0	854		854	
2003							
2004	10,195		0		0		0
2005							
2006	719	1,620	225		0	1,620-	225-
2007		134				134-	
2008							
2009							
2010							
2011							
2012							
2013							
2014	59,995	7,686	13	11,628	19	3,942	7
2015		9,969		42,109		32,140	
2016		9,851		19,201		9,350	
TOTAL	99,441	30,906	31	74,709	75	43,803	44

THREE-YEAR MOVING AVERAGES

99-01	9,508	549	6	306	3	243-	3-
00-02	9,492	547	6	590	6	43	0
01-03	2		0	285		285	
02-04	3,401		0	285	8	285	8
03-05	3,398		0		0		0
04-06	3,638	540	15		0	540-	15-
05-07	240	585	244		0	585-	244-
06-08	240	585	244		0	585-	244-
07-09		45				45-	
08-10							
09-11							
10-12							
11-13							
12-14	19,998	2,562	13	3,876	19	1,314	7

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	19,998	5,885	29	17,912	90	12,027	60
14-16	19,998	9,169	46	24,313	122	15,144	76
FIVE-YEAR AVERAGE							
12-16	11,999	5,501	46	14,588	122	9,086	76

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	211,488	77,747	37	49,128	23	28,619-	14-
1994	149,416	98,560	66	57,211	38	41,349-	28-
1995	181,413	84,180	46	55,073	30	29,107-	16-
1996	136,314	70,965	52	36,262	27	34,703-	25-
1997	53,100	14,671	28	8,287	16	6,384-	12-
1998	175,615	93,007	53	16,781	10	76,226-	43-
1999	599,260	181,145	30	58,603	10	122,542-	20-
2000	456,886	62,288	14	9,368	2	52,920-	12-
2001	721,393	192,160	27	42,546	6	149,614-	21-
2002	1,183,384	362,520	31	129	0	362,391-	31-
2003	678,813	188,595	28	321	0	188,274-	28-
2004	544,753	161,760	30		0	161,760-	30-
2005	175,069	45,840	26		0	45,840-	26-
2006	1,139,974	46,985	4		0	46,985-	4-
2007	1,077,779		0		0		0
2008	600,894		0		0		0
2009							
2010	109,089		0	12,366	11	12,366	11
2011	279,746		0	34,918	12	34,918	12
2012				19,506		19,506	
2013	265,688	66,479	25	15,061	6	51,418-	19-
2014							
2015		7,813		6,451		1,362-	
2016		6,829		401		6,428-	
TOTAL	8,740,074	1,761,544	20	422,411	5	1,339,133-	15-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	180,772	86,829	48	53,804	30	33,025-	18-
94-96	155,714	84,568	54	49,515	32	35,053-	23-
95-97	123,609	56,605	46	33,207	27	23,398-	19-
96-98	121,676	59,548	49	20,443	17	39,104-	32-
97-99	275,992	96,274	35	27,890	10	68,384-	25-
98-00	410,587	112,147	27	28,251	7	83,896-	20-
99-01	592,513	145,198	25	36,839	6	108,359-	18-
00-02	787,221	205,656	26	17,348	2	188,308-	24-
01-03	861,197	247,758	29	14,332	2	233,426-	27-
02-04	802,317	237,625	30	150	0	237,475-	30-
03-05	466,212	132,065	28	107	0	131,958-	28-
04-06	619,932	84,862	14		0	84,862-	14-
05-07	797,607	30,942	4		0	30,942-	4-
06-08	939,549	15,662	2		0	15,662-	2-

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	559,558		0		0		0
08-10	236,661		0	4,122	2	4,122	2
09-11	129,612		0	15,761	12	15,761	12
10-12	129,612		0	22,263	17	22,263	17
11-13	181,811	22,160	12	23,162	13	1,002	1
12-14	88,563	22,160	25	11,522	13	10,637-	12-
13-15	88,563	24,764	28	7,171	8	17,593-	20-
14-16		4,881		2,284		2,597-	
FIVE-YEAR AVERAGE							
12-16	53,138	16,224	31	8,284	16	7,940-	15-

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	85,549	20,953	24	23,474	27	2,521	3
1994	51,518	14,589	28	11,944	23	2,645-	5-
1995	53,376	17,371	33	8,348	16	9,023-	17-
1996	37,660	26,901	71	18,462	49	8,439-	22-
1997	60,426	28,610	47	17,271	29	11,339-	19-
1998	46,834	17,749	38	10,271	22	7,478-	16-
1999	62,481	21,564	35	18,860	30	2,704-	4-
2000	91,814	5,666	6	8,217	9	2,551	3
2001	48,207	5,505	11	11,386	24	5,881	12
2002	130,178		0		0		0
2003	113,286		0		0		0
2004	87,763		0		0		0
2005	77,186	17,434	23		0	17,434-	23-
2006	60,252	52	0		0	52-	0
2007	15,366	29,120	190		0	29,120-	190-
2008	8,836	785	9		0	785-	9-
2009	25,418	3,367	13		0	3,367-	13-
2010	4,590	354	8		0	354-	8-
2011	1,340		0		0		0
2012	530		0		0		0
2013	206,467	51,661	25		0	51,661-	25-
2014	73,919	27,718	37		0	27,718-	37-
2015	101,819	40,390	40	9,270	9	31,120-	31-
2016	58,002	15,797	27	4,667	8	11,130-	19-
TOTAL	1,502,817	345,585	23	142,170	9	203,415-	14-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	63,481	17,638	28	14,589	23	3,049-	5-
94-96	47,518	19,620	41	12,918	27	6,702-	14-
95-97	50,487	24,294	48	14,694	29	9,600-	19-
96-98	48,307	24,420	51	15,335	32	9,085-	19-
97-99	56,580	22,641	40	15,467	27	7,174-	13-
98-00	67,043	14,993	22	12,449	19	2,544-	4-
99-01	67,501	10,912	16	12,821	19	1,909	3
00-02	90,066	3,724	4	6,534	7	2,811	3
01-03	97,224	1,835	2	3,795	4	1,960	2
02-04	110,409		0		0		0
03-05	92,745	5,811	6		0	5,811-	6-
04-06	75,067	5,829	8		0	5,829-	8-
05-07	50,935	15,535	31		0	15,535-	31-
06-08	28,151	9,986	35		0	9,986-	35-

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	16,540	11,091	67		0	11,091-	67-
08-10	12,948	1,502	12		0	1,502-	12-
09-11	10,449	1,240	12		0	1,240-	12-
10-12	2,153	118	5		0	118-	5-
11-13	69,446	17,220	25		0	17,220-	25-
12-14	93,639	26,460	28		0	26,460-	28-
13-15	127,402	39,923	31	3,090	2	36,833-	29-
14-16	77,913	27,968	36	4,646	6	23,323-	30-
FIVE-YEAR AVERAGE							
12-16	88,147	27,113	31	2,787	3	24,326-	28-

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	24,002	4,661	19	2,425	10	2,236-	9-
1994	47,994	19,516	41	11,510	24	8,006-	17-
1995	36,371	11,808	32	8,127	22	3,681-	10-
1996	4,899	2,691	55	2,604	53	87-	2-
1997	6,390	2,609	41	1,460	23	1,149-	18-
1998	13,000	4,317	33	2,320	18	1,997-	15-
1999	16,309	2,980	18	2,096	13	884-	5-
2000	65,496	4,301	7	2,832	4	1,469-	2-
2001	63,267	11,459	18	13,504	21	2,045	3
2002	16,890		0		0		0
2003	14,954		0		0		0
2004	107,508		0	18,030	17	18,030	17
2005	180	10,517			0	10,517-	
2006	85,840	20,116	23		0	20,116-	23-
2007	33,043	17,460	53		0	17,460-	53-
2008	15,008	1,265	8		0	1,265-	8-
2009	10,201	1,691	17		0	1,691-	17-
2010	1,051	301	29		0	301-	29-
2011	9,322		0		0		0
2012	1,613		0		0		0
2013	31,503	7,883	25		0	7,883-	25-
2014	22,783	19,096	84		0	19,096-	84-
2015	11,892	19,249	162	8,710	73	10,539-	89-
2016	16,835	9,439	56	4,613	27	4,826-	29-
TOTAL	656,352	171,359	26	78,231	12	93,128-	14-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	36,122	11,995	33	7,354	20	4,641-	13-
94-96	29,755	11,338	38	7,414	25	3,925-	13-
95-97	15,887	5,703	36	4,064	26	1,639-	10-
96-98	8,096	3,206	40	2,128	26	1,078-	13-
97-99	11,900	3,302	28	1,959	16	1,343-	11-
98-00	31,602	3,866	12	2,416	8	1,450-	5-
99-01	48,357	6,247	13	6,144	13	103-	0
00-02	48,551	5,253	11	5,445	11	192	0
01-03	31,704	3,820	12	4,501	14	682	2
02-04	46,451		0	6,010	13	6,010	13
03-05	40,881	3,506	9	6,010	15	2,504	6
04-06	64,509	10,211	16	6,010	9	4,201-	7-
05-07	39,688	16,031	40		0	16,031-	40-
06-08	44,630	12,947	29		0	12,947-	29-

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
07-09	19,417	6,805	35		0	6,805-	35-
08-10	8,753	1,085	12		0	1,085-	12-
09-11	6,858	664	10		0	664-	10-
10-12	3,996	100	3		0	100-	3-
11-13	14,146	2,628	19		0	2,628-	19-
12-14	18,633	8,993	48		0	8,993-	48-
13-15	22,059	15,409	70	2,903	13	12,506-	57-
14-16	17,170	15,928	93	4,441	26	11,487-	67-
FIVE-YEAR AVERAGE							
12-16	16,925	11,133	66	2,665	16	8,469-	50-

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1996	449,545		0		0		0
1997							
1998							
1999	182,929		0		0		0
2000	2,586		0		0		0
2001							
2002							
2003							
2004							
2005	5,479		0		0		0
2006							
2007	22,944		0		0		0
2008							
2009							
2010	460,453		0		0		0
2011	233,445		0		0		0
2012							
2013							
2014	493,516		0		0		0
2015	577,894	1,427	0	9,864	2	8,437	1
2016		2,233				2,233-	
TOTAL	2,428,791	3,660	0	9,864	0	6,204	0

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
96-98	149,848		0		0		0
97-99	60,976		0		0		0
98-00	61,838		0		0		0
99-01	61,838		0		0		0
00-02	862		0		0		0
01-03							
02-04							
03-05	1,826		0		0		0
04-06	1,826		0		0		0
05-07	9,474		0		0		0
06-08	7,648		0		0		0
07-09	7,648		0		0		0
08-10	153,484		0		0		0
09-11	231,299		0		0		0
10-12	231,299		0		0		0
11-13	77,815		0		0		0
12-14	164,505		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	357,137	476	0	3,288	1	2,812	1
14-16	357,137	1,220	0	3,288	1	2,068	1
FIVE-YEAR AVERAGE							
12-16	214,282	732	0	1,973	1	1,241	1

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1994	10,224		0		0		0
1995							
1996				11,500		11,500	
1997							
1998							
1999							
2000	2,099		0		0		0
2001							
2002	21,615		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	64,217		0	15,500	24	15,500	24
2011				424		424	
2012	321,549		0		0		0
2013	5,628		0		0		0
2014	621		0	651	105	651	105
2015	31,014	228	1	14,015	45	13,787	44
2016		272				272-	
TOTAL	456,967	500	0	42,090	9	41,590	9

THREE-YEAR MOVING AVERAGES

94-96	3,408		0	3,833	112	3,833	112
95-97				3,833		3,833	
96-98				3,833		3,833	
97-99							
98-00	700		0		0		0
99-01	700		0		0		0
00-02	7,905		0		0		0
01-03	7,205		0		0		0
02-04	7,205		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	21,406		0	5,167	24	5,167	24

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
09-11	21,406		0	5,308	25	5,308	25
10-12	128,589		0	5,308	4	5,308	4
11-13	109,059		0	141	0	141	0
12-14	109,266		0	217	0	217	0
13-15	12,421	76	1	4,889	39	4,813	39
14-16	10,545	167	2	4,889	46	4,722	45
FIVE-YEAR AVERAGE							
12-16	71,763	100	0	2,933	4	2,833	4

PART IX. DETAILED DEPRECIATION CALCULATIONS

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 100-S2.5						
PROBABLE RETIREMENT YEAR.. 11-2016						
NET SALVAGE PERCENT.. -5						
1957	367,404.00	384,655	376,154	9,620	0.17	9,620
1959	24,307.00	25,446	24,884	639	0.17	639
1960	661.00	692	677	17	0.17	17
1961	21.00	22	22			
1962	991.00	1,037	1,014	26	0.17	26
1963	87.00	91	91			
1964	15.00	16	16			
1965	339.00	355	347	9	0.17	9
1966	3,966.00	4,150	4,058	106	0.17	106
1968	4,292.00	4,491	4,392	115	0.17	115
1969	563.00	589	576	15	0.17	15
1972	3,871.00	4,049	3,960	105	0.17	105
1973	928.00	971	950	25	0.17	25
1975	15,338.00	16,039	15,685	420	0.17	420
1976	10,472.00	10,949	10,707	289	0.17	289
1979	4,621.00	4,830	4,723	129	0.17	129
1981	927.00	969	948	26	0.17	26
1983	262.00	274	268	7	0.17	7
1985	186,589.00	194,857	190,550	5,368	0.17	5,368
1987	11,630.00	12,141	11,873	339	0.17	339
1988	6,307.00	6,583	6,438	185	0.17	185
1994	26,748.45	27,873	27,257	829	0.17	829
1995	65,286.16	68,006	66,503	2,048	0.17	2,048
1997	59,140.97	61,554	60,194	1,905	0.17	1,905
1999	4,121.96	4,286	4,191	137	0.17	137
2000	131,347.50	136,487	133,470	4,445	0.17	4,445
2001	214,105.93	222,334	217,420	7,391	0.17	7,391
2004	112,528.68	116,538	113,962	4,193	0.17	4,193
	1,256,870.65	1,310,284	1,281,328	38,386		38,388
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1958	338,477.00	320,923	355,401			
1960	24,022.00	22,696	25,223			
1961	21.00	20	22			
1962	991.00	933	1,041			

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1963	87.00	82	91			
1964	15.00	14	16			
1965	339.00	317	356			
1966	3,966.00	3,704	4,164			
1968	4,292.00	3,990	4,507			
1969	563.00	522	591			
1972	3,871.00	3,562	4,065			
1973	928.00	852	974			
1975	15,338.00	13,988	16,105			
1976	10,472.00	9,520	10,996			
1979	4,621.00	4,156	4,852			
1981	927.00	827	973			
1983	262.00	232	275			
1984	186,589.00	164,148	195,918			
1987	11,630.00	10,062	12,212			
1988	6,307.00	5,423	6,622			
1994	26,748.46	21,932	28,086			
1995	65,286.14	52,965	68,550			
1997	59,140.95	46,872	62,098			
1999	4,121.94	3,176	4,245	84	6.25	13
2000	131,347.48	99,605	133,115	4,800	6.25	768
2001	214,105.89	159,459	213,106	11,705	6.25	1,873
2004	112,528.66	78,238	104,560	13,595	6.25	2,175
	1,226,997.52	1,028,218	1,258,164	30,183		4,829
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	921,156.00	694,440	905,983	61,231	16.80	3,645
1975	15,338.00	11,403	14,877	1,228	16.85	73
1976	10,472.00	7,727	10,081	915	16.88	54
1979	4,621.00	3,328	4,342	510	16.95	30
1981	927.00	656	856	118	17.00	7
1983	466.00	323	421	68	17.03	4
1984	186,590.00	127,996	166,987	28,933	17.05	1,697
1987	11,630.00	7,698	10,043	2,169	17.10	127
1988	6,307.00	4,121	5,376	1,246	17.11	73

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1994	26,748.46	15,842	20,668	7,418	17.18	432
1995	65,286.30	37,880	49,419	19,131	17.19	1,113
1997	59,140.95	32,787	42,775	19,323	17.20	1,123
1999	4,121.94	2,166	2,826	1,502	17.21	87
2000	131,347.48	66,938	87,329	50,586	17.22	2,938
2001	213,621.89	105,346	137,437	86,866	17.22	5,044
2004	154,211.51	67,285	87,782	74,140	17.23	4,303
2013	438,201.00	72,946	95,167	364,944	17.25	21,156
	2,250,186.53	1,258,882	1,642,368	720,328		41,906
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2005	80,281.32	33,298	20,346	63,949	17.23	3,711
2006	285,336.00	111,710	68,258	231,345	17.24	13,419
2007	71,430.81	26,190	16,003	59,000	17.24	3,422
2010	4,210.00	1,176	719	3,702	17.24	215
2012	132,627.00	27,527	16,820	122,439	17.25	7,098
2013	158,055.00	26,311	16,077	149,881	17.25	8,689
2015	606,430.00	43,025	26,289	610,462	17.25	35,389
2016	144,571.00	3,188	1,948	149,852	17.25	8,687
	1,482,941.13	272,425	166,459	1,390,629		80,630
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1959	1,015,330.00	961,022	1,060,806	5,291	6.14	862
1960	1,394.00	1,317	1,454	10	6.15	2
1961	2,946.00	2,779	3,068	26	6.15	4
1962	2,488.00	2,342	2,585	27	6.16	4
1963	1,318.00	1,239	1,368	16	6.16	3
1964	1,032.00	968	1,069	15	6.17	2
1965	15,374.00	14,389	15,883	260	6.17	42
1966	3,360.00	3,138	3,464	64	6.18	10

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1967	50.00	47	52	1	6.18	
1973	27.00	25	28	1	6.20	
1974	1,686.00	1,542	1,702	68	6.21	11
1975	4,144.00	3,779	4,171	180	6.21	29
1976	13,439.00	12,217	13,486	625	6.21	101
1977	7,795.00	7,061	7,794	391	6.22	63
1983	546.00	483	533	40	6.23	6
1985	34.00	30	33	3	6.23	
1994	15,615.07	12,803	14,132	2,263	6.24	363
1995	28,972.00	23,504	25,944	4,476	6.25	716
1996	4,277.22	3,431	3,787	704	6.25	113
1997	7,935.40	6,289	6,942	1,390	6.25	222
1999	161.31	124	137	33	6.25	5
2000	53,615.96	40,659	44,881	11,416	6.25	1,827
2001	30,924.52	23,032	25,423	7,047	6.25	1,128
2003	38,307.92	27,331	30,169	10,055	6.25	1,609
2004	7,790.39	5,416	5,978	2,202	6.25	352
2005	11,383.55	7,684	8,482	3,471	6.25	555
	1,269,946.34	1,162,651	1,283,370	50,074		8,029
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1962	447,455.00	421,243	469,828			
1963	53,202.00	49,995	55,862			
1964	1,032.00	968	1,084			
1965	15,374.00	14,389	16,143			
1966	3,360.00	3,138	3,528			
1967	50.00	47	53			
1973	27.00	25	28			
1974	1,686.00	1,542	1,763	7	6.21	1
1975	4,144.00	3,779	4,320	31	6.21	5
1976	13,439.00	12,217	13,967	144	6.21	23
1977	7,795.00	7,061	8,073	112	6.22	18
1983	546.00	483	552	21	6.23	3
1985	35.00	31	35	1	6.23	
1994	15,615.06	12,803	14,637	1,758	6.24	282

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

NEWMAN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5
PROBABLE RETIREMENT YEAR.. 12-2022
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1995	28,971.98	23,504	26,872	3,549	6.25	568
1996	4,277.21	3,431	3,923	568	6.25	91
1997	7,935.39	6,289	7,190	1,142	6.25	183
1999	161.31	124	142	28	6.25	4
2000	53,615.94	40,659	46,485	9,812	6.25	1,570
2001	30,924.48	23,031	26,331	6,140	6.25	982
2003	38,308.88	27,332	31,248	8,976	6.25	1,436
2004	7,540.49	5,243	5,994	1,923	6.25	308
2005	11,223.76	7,576	8,661	3,123	6.25	500
	746,719.50	664,910	746,719	37,336		5,974

NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	37,152.00	32,547	37,985	1,024	10.02	102
1966	285,387.00	249,152	290,784	8,873	10.04	884
1967	43,434.00	37,791	44,106	1,500	10.05	149
1973	27.00	23	27	2	10.11	
1974	1,686.00	1,426	1,664	106	10.12	10
1975	4,144.00	3,489	4,072	279	10.13	28
1976	13,439.00	11,257	13,138	973	10.14	96
1977	7,795.00	6,496	7,581	603	10.15	59
1983	546.00	439	512	61	10.19	6
1985	35.00	28	33	4	10.20	
1994	15,615.06	11,230	13,106	3,289	10.23	322
1995	28,971.98	20,532	23,963	6,458	10.23	631
1996	4,277.21	2,982	3,480	1,011	10.24	99
1997	7,935.39	5,438	6,347	1,986	10.24	194
1999	161.31	106	124	46	10.24	4
2000	83,961.43	54,081	63,118	25,042	10.24	2,446
2001	30,924.48	19,426	22,672	9,799	10.24	957
2003	38,309.88	22,673	26,462	13,764	10.25	1,343
2004	7,539.49	4,310	5,030	2,886	10.25	282
2013	461,958.00	116,772	136,284	348,772	10.25	34,027
	1,073,299.23	600,198	700,487	426,477		41,639

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1975	16,141,708.00	13,588,865	16,245,270	703,523	10.13	69,449
1977	7,795.00	6,496	7,766	419	10.15	41
1978	24,253.00	20,099	24,028	1,438	10.16	142
1981	999.00	813	972	77	10.18	8
1983	546.00	439	525	48	10.19	5
1985	35.00	28	33	3	10.20	
1987	22,016.00	17,128	20,476	2,641	10.21	259
1994	15,615.06	11,230	13,425	2,971	10.23	290
1995	59,546.09	42,199	50,448	12,075	10.23	1,180
1996	4,277.21	2,982	3,565	926	10.24	90
1997	7,935.39	5,438	6,501	1,831	10.24	179
1999	161.31	106	127	43	10.24	4
2000	53,616.94	34,535	41,286	15,012	10.24	1,466
2001	30,924.48	19,426	23,223	9,247	10.24	903
2003	38,312.05	22,674	27,106	13,121	10.25	1,280
2004	7,537.30	4,309	5,151	2,763	10.25	270
2011	108,828.00	38,704	46,270	67,999	10.25	6,634
2016	344,684.00	12,609	15,074	346,844	10.25	33,838
	16,868,789.83	13,828,080	16,531,248	1,180,981		116,038
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2009	24,010,650.00	3,510,909	4,236,475	20,974,708	44.81	468,081
2013	808,896.00	57,254	69,086	780,255	44.96	17,354
2014	116,803.00	5,841	7,048	115,595	44.99	2,569
2015	551,902.00	15,658	18,894	560,603	45.02	12,452
	25,488,251.00	3,589,662	4,331,503	22,431,161		500,456
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2007	160,779.12	28,908	54,679	114,139	44.72	2,552
2008	20,186.31	3,298	6,238	14,958	44.77	334

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2009	64.00	9	17	50	44.81	1
2011	94,960.00	10,440	19,747	79,961	44.89	1,781
2012	1,839.00	167	316	1,615	44.93	36
2013	457,993.00	32,417	61,316	419,576	44.96	9,332
2014	471,692.00	23,590	44,620	450,656	44.99	10,017
2015	311,977.00	8,851	16,742	310,834	45.02	6,904
	1,519,490.43	107,680	203,675	1,391,790		30,957
	53,183,492.16	23,822,990	28,145,321	27,697,345		868,846

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.9 1.63

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

RIO GRANDE UNIT 6
INTERIM SURVIVOR CURVE.. IOWA 75-R4
PROBABLE RETIREMENT YEAR.. 11-2016
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1957	1,952,987.00	2,044,587	2,046,117	4,519	0.17	4,519
1959	34,915.00	36,549	36,576	84	0.17	84
1960	3,165.00	3,313	3,315	8	0.17	8
1961	584.00	611	611	2	0.17	2
1962	107.00	112	112			
1963	6,331.00	6,626	6,631	17	0.17	17
1964	782.00	818	819	2	0.17	2
1966	949.00	993	994	3	0.17	3
1967	2.00	2	2			
1968	307.00	321	321	1	0.17	1
1970	34.00	36	36			
1972	33,512.00	35,052	35,078	109	0.17	109
1973	14,376.00	15,035	15,046	49	0.17	49
1974	1,291.00	1,350	1,351	5	0.17	5
1975	217,588.00	227,524	227,694	773	0.17	773
1976	67,406.00	70,477	70,530	247	0.17	247
1977	1,904.00	1,991	1,992	7	0.17	7
1978	22,593.00	23,617	23,635	88	0.17	88
1979	57,878.00	60,495	60,540	232	0.17	232
1980	497.00	519	519	2	0.17	2
1981	297,424.00	310,790	311,023	1,273	0.17	1,273
1982	29,160.00	30,466	30,489	129	0.17	129
1983	42,945.00	44,862	44,896	197	0.17	197
1985	5,883.00	6,144	6,149	29	0.17	29
1987	344.00	359	359	2	0.17	2
1988	3,675.00	3,836	3,839	20	0.17	20
1990	925.00	965	966	6	0.17	6
1992	1,102.00	1,149	1,150	7	0.17	7
1994	13,793.94	14,374	14,385	99	0.17	99
1997	29,458.19	30,660	30,683	248	0.17	248
2001	34,025.85	35,333	35,359	368	0.17	368
2004	68,602.54	71,046	71,099	933	0.17	933
2009	27,902.00	28,626	28,647	650	0.17	650
2011	559.00	569	569	18	0.17	18
	2,973,007.52	3,109,207	3,111,534	10,124		10,127

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1957	2,306,827.00	2,191,941	2,422,168			
1959	3,405.00	3,225	3,575			
1960	3,465.00	3,276	3,638			
1961	584.00	551	613			
1962	107.00	101	112			
1963	6,331.00	5,952	6,648			
1964	782.00	734	821			
1966	949.00	887	996			
1967	2.00	2	2			
1968	307.00	285	322			
1970	34.00	31	36			
1972	33,512.00	30,842	35,188			
1973	14,376.00	13,192	15,095			
1974	1,291.00	1,181	1,356			
1975	217,588.00	198,474	228,467			
1976	67,406.00	61,278	70,776			
1977	1,904.00	1,725	1,999			
1978	18,659.00	16,844	19,592			
1979	290.00	261	305			
1980	58,973.00	52,828	61,922			
1981	298,936.00	266,628	313,883			
1982	29,160.00	25,898	30,618			
1983	42,945.00	37,969	45,092			
1985	48,367.00	42,328	50,785			
1987	344.00	298	361			
1988	3,675.00	3,160	3,859			
1990	13,381.00	11,350	14,050			
1997	29,458.18	23,353	30,931			
1999	50,111.81	38,634	52,617			
2001	100,256.17	74,654	104,404	865	6.25	138
2002	284,995.01	207,966	290,842	8,403	6.25	1,344
2004	43,499.06	30,235	42,284	3,390	6.25	542
2005	7,295.00	4,923	6,885	775	6.25	124
2006	509,765.70	332,382	464,838	70,416	6.25	11,267
2008	181,117.00	108,203	151,323	38,850	6.25	6,216
2010	35.00	18	25	12	6.25	2
2015	49,352.00	8,637	12,079	39,741	6.25	6,359
2016	134,912.00	7,917	11,072	130,586	6.25	20,894
	4,564,396.93	3,808,163	4,499,580	293,037		46,886

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

RIO GRANDE UNIT 8
INTERIM SURVIVOR CURVE.. IOWA 75-R4
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1973	5,703,371.00	4,325,702	5,782,170	206,370	16.28	12,676
1975	217,588.00	162,584	217,326	11,141	16.42	679
1976	97,454.00	72,239	96,562	5,765	16.49	350
1977	1,904.00	1,400	1,871	128	16.55	8
1978	19,958.00	14,553	19,453	1,503	16.60	91
1979	290.00	210	281	24	16.65	1
1980	71,928.00	51,519	68,865	6,659	16.70	399
1981	386,123.00	273,924	366,154	39,275	16.75	2,345
1982	29,160.00	20,483	27,380	3,238	16.79	193
1983	234,642.00	163,112	218,032	28,342	16.83	1,684
1985	5,883.00	3,998	5,344	833	16.91	49
1987	344.00	228	305	56	16.97	3
1988	6,587.00	4,311	5,763	1,154	16.99	68
1990	18,983.00	12,066	16,129	3,804	17.04	223
1997	29,458.18	16,337	21,838	9,093	17.16	530
2000	1,421,260.49	724,493	968,430	523,893	17.19	30,477
2001	267,970.48	132,179	176,684	104,685	17.19	6,090
2002	457,395.99	217,440	290,652	189,614	17.20	11,024
2004	361,408.85	157,719	210,823	168,656	17.21	9,800
2005	73.07	30	40	37	17.22	2
2006	595,297.21	233,092	311,574	313,488	17.22	18,205
2007	71,044.45	26,068	34,845	39,752	17.22	2,308
2008	1,157,793.64	393,298	525,722	689,962	17.23	40,044
2009	86,895.00	27,022	36,120	55,119	17.23	3,199
2010	312,197.00	87,256	116,635	211,172	17.23	12,256
2011	193.00	47	63	140	17.24	8
2012	241,994.00	50,252	67,172	186,922	17.24	10,842
2013	74,141.00	12,347	16,504	61,344	17.24	3,558
2015	1,180,874.00	83,818	112,040	1,127,878	17.24	65,422
2016	833,748.00	18,883	25,241	850,194	17.24	49,315
	13,885,959.36	7,286,610	9,740,018	4,840,239		281,849

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2011	12,940.00	3,167	2,474	11,113	17.24	645
2013	64,743.00	10,782	8,424	59,556	17.24	3,455
2015	802,691.00	56,975	44,515	798,311	17.24	46,306
2016	1,021.00	23	18	1,054	17.24	61
	881,395.00	70,947	55,431	870,034		50,467
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1960	3,043,292.00	2,877,285	3,195,457			
1961	1,348.00	1,272	1,415			
1963	30,740.00	28,898	32,277			
1966	4,207.00	3,930	4,417			
1967	2,382.00	2,220	2,501			
1968	5,741.00	5,339	6,028			
1969	5,416.00	5,024	5,687			
1970	551.00	510	579			
1972	1,296.00	1,193	1,361			
1973	32.00	29	34			
1975	20,973.00	19,131	22,022			
1976	23,988.00	21,807	25,187			
1977	47,202.00	42,771	49,562			
1979	70,512.00	63,407	74,038			
1980	3,899.00	3,493	4,094			
1981	14,402.00	12,845	15,122			
1983	16,341.00	14,447	17,158			
1985	8,849.00	7,744	9,291			
1986	1,411.00	1,228	1,482			
1988	13,676.00	11,759	14,360			
1990	89,243.00	75,698	93,705			
1992	73.00	61	77			
1994	22,268.21	18,255	23,382			
1995	245,317.10	199,050	257,583			
1997	30,257.73	23,987	31,609	161	6.24	26
1999	2,470.84	1,905	2,510	84	6.24	13
2000	1,382,928.02	1,048,369	1,381,502	70,573	6.25	11,292
2004	39,363.99	27,361	36,055	5,277	6.25	844

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
2006	2,403,287.56	1,567,013	2,064,951	458,500	6.25	73,360
2012	117.00	50	66	57	6.25	9
2015	261.00	46	61	213	6.25	34
2016	187,970.00	11,031	14,536	182,832	6.25	29,253
	7,719,815.45	6,097,158	7,388,108	717,698		114,831
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1962	2,749,530.00	2,590,078	2,887,007			
1963	128,909.00	121,184	135,354			
1966	4,207.00	3,930	4,417			
1967	2,382.00	2,220	2,501			
1968	5,741.00	5,339	6,028			
1969	5,416.00	5,024	5,687			
1970	551.00	510	579			
1972	1,296.00	1,193	1,361			
1973	32.00	29	34			
1975	20,973.00	19,131	22,022			
1976	23,988.00	21,807	25,187			
1977	47,202.00	42,771	49,562			
1979	73,071.00	65,708	76,725			
1980	3,899.00	3,493	4,094			
1981	14,402.00	12,845	15,122			
1983	19,475.00	17,218	20,449			
1985	8,849.00	7,744	9,291			
1986	1,411.00	1,228	1,482			
1988	6,211.00	5,340	6,522			
1990	1,619.00	1,373	1,700			
1992	73.00	61	77			
1994	22,850.55	18,732	23,921	73	6.24	12
1995	1,206.94	979	1,250	17	6.24	3
1997	30,257.70	23,987	30,631	1,139	6.24	183
1999	552,679.41	426,089	544,110	36,203	6.24	5,802
2000	784,646.73	594,824	759,583	64,296	6.25	10,287
2001	1,108,368.75	825,323	1,053,927	109,860	6.25	17,578
2004	13,138.14	9,132	11,661	2,134	6.25	341

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
2005	225,391.26	152,090	194,217	42,444	6.25	6,791
2010	85,771.00	45,030	57,503	32,557	6.25	5,209
2013	317.00	114	146	187	6.25	30
2014	395,038.00	109,799	140,212	274,578	6.25	43,932
2015	11,926.00	2,087	2,665	9,857	6.25	1,577
2016	176,706.00	10,370	13,242	172,299	6.25	27,568
	6,527,534.48	5,146,782	6,108,267	745,644		119,313
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1966	2,880,389.00	2,520,421	3,024,408			
1967	206,675.00	180,208	217,009			
1968	5,741.00	4,987	6,028			
1969	5,416.00	4,687	5,687			
1970	551.00	475	579			
1972	1,296.00	1,108	1,361			
1973	32.00	27	34			
1975	20,973.00	17,675	22,022			
1976	23,988.00	20,114	25,187			
1977	47,202.00	39,370	49,562			
1979	61,908.00	51,062	65,003			
1980	3,899.00	3,196	4,094			
1981	14,402.00	11,732	15,122			
1983	16,341.00	13,129	17,158			
1985	8,849.00	7,003	9,291			
1986	1,411.00	1,107	1,482			
1988	13,676.00	10,546	14,224	136	10.18	13
1990	81,092.00	61,267	82,631	2,515	10.20	247
1992	73.00	54	73	4	10.21	
1994	207,012.09	148,841	200,743	16,619	10.22	1,626
1995	1,206.95	855	1,153	114	10.22	11
1997	30,257.70	20,734	27,964	3,806	10.23	372
1999	111,553.83	73,495	99,124	18,008	10.23	1,760
2004	171,533.26	98,066	132,263	47,847	10.24	4,673
2005	250,287.74	137,577	185,552	77,251	10.24	7,544
2007	31,353.08	15,624	21,072	11,848	10.24	1,157

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -5						
2008	351,350.57	164,408	221,739	147,179	10.25	14,359
2009	392,201.00	170,469	229,913	181,898	10.25	17,746
2011	668.00	238	321	380	10.25	37
2016	1,316,151.00	48,147	64,936	1,317,022	10.25	128,490
	6,257,489.22	3,826,622	4,745,735	1,824,629		178,035
NEWMAN UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 75-R4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -5						
1988	139,925.00	107,900	74,353	72,568	10.18	7,128
1990	1,619.00	1,223	843	857	10.20	84
1992	73.00	54	37	39	10.21	4
1994	22,850.55	16,429	11,321	12,672	10.22	1,240
1995	2,488.49	1,763	1,215	1,398	10.22	137
1996	13,753.72	9,593	6,610	7,831	10.22	766
1997	40,792.36	27,953	19,262	23,570	10.23	2,304
1999	58,852.47	38,774	26,719	35,076	10.23	3,429
2004	328,880.51	188,022	129,564	215,760	10.24	21,070
2005	85,869.00	47,200	32,525	57,637	10.24	5,629
2007	21.35	11	8	15	10.24	1
2012	99,967.00	30,765	21,200	83,765	10.25	8,172
2014	2,202,071.00	416,191	286,793	2,025,381	10.25	197,598
2015	136,363.00	15,564	10,725	132,456	10.25	12,923
	3,133,526.45	901,442	621,175	2,669,028		260,485
NEWMAN UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 75-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2009	284,318.00	41,854	37,237	261,297	44.40	5,885
2011	105,593,394.00	11,666,064	10,379,256	100,493,807	44.56	2,255,247

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2014	33,449.00	1,681	1,496	33,626	44.75	751
2015	665,280.00	18,958	16,867	681,677	44.80	15,216
2016	147,060.00	1,297	1,154	153,259	44.84	3,418
	106,723,501.00	11,729,854	10,436,010	101,623,666		2,280,517
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2010	43,764.00	5,653	7,037	38,915	44.48	875
2011	40,041.00	4,424	5,507	36,536	44.56	820
2012	2,397,353.00	218,394	271,867	2,245,354	44.63	50,310
2013	416,566.00	29,651	36,911	400,483	44.69	8,961
2015	528.00	15	19	536	44.80	12
2016	226,867.00	2,001	2,491	235,719	44.84	5,257
	3,125,119.00	260,138	323,832	2,957,543		66,235
	155,791,744.41	42,236,923	47,029,690	116,551,642		3,408,745

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.2 2.19

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 50-R3 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -5						
1983	316,489.00	279,286	318,923	13,390	5.96	2,247
1992	11,008.00	9,179	10,482	1,077	6.11	176
	327,497.00	288,465	329,405	14,467		2,423
NEWMAN UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -5						
1976	10,101,831.00	8,525,844	8,939,763	1,667,159	8.78	189,881
1978	14,739.00	12,286	12,882	2,593	8.99	288
1981	16,258.00	13,288	13,933	3,138	9.25	339
1982	13,482.00	10,939	11,470	2,686	9.33	288
1983	103,713.00	83,536	87,592	21,307	9.40	2,267
1994	21,573.67	15,526	16,280	6,373	9.90	644
2005	269,140.04	147,880	155,059	127,538	10.13	12,590
2006	1,214,289.08	637,821	668,786	606,217	10.14	59,785
2007	211,049.46	105,181	110,287	111,315	10.15	10,967
2008	773,305.00	362,399	379,993	431,977	10.16	42,517
2010	1,590,460.00	632,740	663,459	1,006,524	10.18	98,873
2011	23,225.00	8,261	8,662	15,724	10.19	1,543
2012	19,378.00	5,964	6,254	14,093	10.20	1,382
2014	1,367,730.00	258,386	270,930	1,165,186	10.21	114,122
2015	570,068.00	64,765	67,909	530,662	10.22	51,924
2016	2,236,580.00	82,053	86,037	2,262,372	10.22	221,367
	18,546,821.25	10,966,869	11,499,297	7,974,865		808,777
NEWMAN UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 50-R3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2009	37,607,149.00	6,110,692	7,430,626	32,056,881	38.67	828,986
2010	1,153.00	164	199	1,011	39.15	26
2011	1,348.00	163	198	1,217	39.60	31
2012	17,187.00	1,702	2,070	15,977	40.03	399
2013	3,794,837.00	291,392	354,334	3,630,245	40.43	89,791

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2014	59,128.00	3,189	3,878	58,207	40.81	1,426
2015	76,615.00	2,335	2,839	77,606	41.16	1,885
2016	9,176,939.00	85,277	103,697	9,532,089	41.45	229,966
	50,734,356.00	6,494,914	7,897,841	45,373,233		1,152,510
	69,608,674.25	17,750,248	19,726,543	53,362,565		1,963,710

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.2 2.82

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 11-2016						
NET SALVAGE PERCENT.. -5						
1957	2,648,949.00	2,773,191	2,781,396			
1959	87,471.00	91,565	91,845			
1960	1,740.00	1,821	1,827			
1961	1,580.00	1,654	1,659			
1962	407.00	426	427			
1965	87.00	91	91			
1966	944.00	988	991			
1970	1,577.00	1,650	1,656			
1973	17,661.00	18,471	18,544			
1976	30,882.00	32,289	32,426			
1977	5,457.00	5,705	5,730			
1979	5,726.00	5,985	6,012			
1980	509.00	532	534			
1981	1,701.00	1,777	1,786			
1982	4,872.00	5,090	5,116			
1983	6,687.00	6,986	7,021			
1985	1,882.00	1,965	1,976			
1986	1,354.00	1,414	1,422			
1987	1,532.00	1,599	1,609			
1990	3,754.00	3,916	3,942			
1993	509,331.00	530,915	534,798			
1994	538.01	561	565			
1995	17,943.45	18,691	18,841			
1999	74,195.78	77,145	77,906			
2006	26.73	28	28			
2007	13,742.98	14,170	14,430			
2008	29,363.91	30,210	30,772	60	0.17	60
2009	52,515.00	53,877	54,880	261	0.17	261
2011	4,931.00	5,015	5,108	69	0.17	69
2015	32,638.00	30,167	30,729	3,541	0.17	3,541
	3,559,997.86	3,717,894	3,734,067	3,931		3,931
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1958	2,849,904.00	2,703,513	2,992,399			
1959	300.00	284	315			

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1960	1,440.00	1,361	1,512			
1961	1,580.00	1,491	1,659			
1962	407.00	383	427			
1963	10,589.00	9,954	11,118			
1965	87.00	81	91			
1966	944.00	882	991			
1970	1,577.00	1,459	1,656			
1973	17,661.00	16,207	18,446	98	6.16	16
1974	106,426.00	97,389	110,842	905	6.16	147
1976	30,882.00	28,075	31,953	473	6.18	77
1977	5,457.00	4,945	5,628	102	6.18	17
1979	5,726.00	5,149	5,860	152	6.20	25
1980	509.00	456	519	15	6.20	2
1981	1,701.00	1,517	1,727	59	6.21	10
1982	4,872.00	4,327	4,925	191	6.21	31
1983	6,687.00	5,912	6,729	293	6.21	47
1984	1,882.00	1,655	1,884	92	6.22	15
1986	1,354.00	1,179	1,342	80	6.22	13
1987	1,532.00	1,325	1,508	101	6.23	16
1990	3,754.00	3,184	3,624	318	6.23	51
1994	538.01	441	502	63	6.24	10
1995	17,943.45	14,559	16,570	2,270	6.24	364
1997	862,356.73	683,642	778,078	127,396	6.24	20,416
1999	21,357.86	16,466	18,741	3,685	6.24	591
2005	25,662.02	17,316	19,708	7,237	6.25	1,158
2006	29.40	19	22	9	6.25	1
2008	12,055.56	7,202	8,197	4,461	6.25	714
2015	68,590.00	12,003	13,661	58,358	6.25	9,337
2016	110,958.00	6,512	7,412	109,094	6.25	17,455
	4,174,762.03	3,648,888	4,068,045	315,455		50,513
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	7,159,859.00	5,430,370	7,135,258	382,594	16.28	23,501
1974	7,924.00	5,966	7,839	481	16.35	29
1976	30,882.00	22,892	30,079	2,347	16.49	142

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1977	5,457.00	4,012	5,272	458	16.55	28
1978	80,616.00	58,784	77,239	7,407	16.60	446
1979	5,726.00	4,139	5,438	574	16.65	34
1980	509.00	365	480	55	16.70	3
1981	1,701.00	1,207	1,586	200	16.75	12
1982	4,872.00	3,422	4,496	619	16.79	37
1983	6,687.00	4,648	6,107	914	16.83	54
1985	13,975.00	9,498	12,480	2,194	16.91	130
1986	1,354.00	909	1,194	227	16.94	13
1987	1,532.00	1,016	1,335	274	16.97	16
1988	235.00	154	202	44	16.99	3
1990	3,754.00	2,386	3,135	807	17.04	47
1993	15,179.66	9,172	12,052	3,887	17.10	227
1994	538.01	319	419	146	17.12	9
1995	17,943.46	10,421	13,693	5,148	17.13	301
1999	21,357.86	11,226	14,750	7,675	17.18	447
2000	2,196,999.57	1,119,929	1,471,535	835,314	17.19	48,593
2004	376,079.70	164,122	215,649	179,235	17.21	10,415
2005	14,749.49	6,116	8,036	7,451	17.22	433
2007	20,450.85	7,504	9,860	11,613	17.22	674
2008	140,999.30	47,897	62,934	85,115	17.23	4,940
2010	3,186.00	890	1,169	2,176	17.23	126
2011	142.00	35	46	103	17.24	6
2013	84,453.00	14,065	18,481	70,195	17.24	4,072
2015	128,932.00	9,152	12,025	123,353	17.24	7,155
2016	74,204.00	1,681	2,209	75,705	17.24	4,391
	10,420,297.90	6,952,297	9,135,000	1,806,313		106,284
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1960	3,605,248.00	3,408,587	3,785,510			
1963	4,924.00	4,629	5,170			
1966	558.00	521	586			
1968	5,143.00	4,783	5,400			
1972	168,741.00	155,298	177,178			
1976	582.00	529	611			

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1977	336.00	304	352	1	6.18	
1980	5,191.00	4,650	5,386	64	6.20	10
1981	2,376.00	2,119	2,455	40	6.21	6
1982	3,363.00	2,987	3,460	71	6.21	11
1983	32,328.00	28,582	33,108	836	6.21	135
1990	477.00	405	469	32	6.23	5
1993	876,964.00	725,711	840,628	80,184	6.24	12,850
1995	1,310,387.34	1,063,246	1,231,612	144,295	6.24	23,124
1999	1,184.21	913	1,058	186	6.24	30
2000	1,960,390.13	1,486,131	1,721,461	336,949	6.25	53,912
2001	8,542.98	6,361	7,368	1,602	6.25	256
2004	97,010.48	67,430	78,108	23,753	6.25	3,800
2006	1,191,724.24	777,039	900,084	351,227	6.25	56,196
2007	52,088.00	32,639	37,807	16,885	6.25	2,702
2010	8,959.00	4,703	5,448	3,959	6.25	633
2011	38,896.00	18,645	21,597	19,243	6.25	3,079
2014	3,235,641.00	899,332	1,041,742	2,355,681	6.25	376,909
2016	165,785.00	9,729	11,270	162,805	6.25	26,049
	12,776,839.38	8,705,273	9,917,868	3,497,813		559,707
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. -5						
1962	2,768,928.00	2,608,351	2,907,374			
1963	131,311.00	123,442	137,877			
1966	559.00	522	587			
1968	5,143.00	4,783	5,400			
1976	582.00	529	611			
1977	336.00	304	353			
1980	5,191.00	4,650	5,451			
1981	2,376.00	2,119	2,495			
1982	3,363.00	2,987	3,531			
1983	349.00	309	366			
1990	477.00	405	501			
1995	1,301,972.32	1,056,418	1,306,843	60,228	6.24	9,652
1999	1,184.19	913	1,129	114	6.24	18
2000	662,637.90	502,332	621,411	74,359	6.25	11,897

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. -5						
2001	869,304.19	647,309	800,755	112,015	6.25	17,922
2004	66,777.11	46,415	57,418	12,698	6.25	2,032
2005	1,912,890.75	1,290,785	1,596,767	411,768	6.25	65,883
2010	243.00	128	158	97	6.25	16
2014	2,691,450.00	748,076	925,408	1,900,614	6.25	304,098
2015	23,176.00	4,056	5,017	19,317	6.25	3,091
	10,448,250.46	7,044,833	8,379,453	2,591,210		414,609
NEWMAN UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 75-R4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -5						
1966	3,748,861.00	3,280,358	3,936,304			
1967	222,425.00	193,941	233,546			
1968	5,143.00	4,468	5,400			
1976	582.00	488	611			
1977	335.00	279	352			
1980	5,191.00	4,255	5,451			
1981	2,376.00	1,936	2,495			
1982	3,363.00	2,722	3,531			
1983	349.00	280	366			
1990	477.00	360	472	29	10.20	3
1994	430,949.75	309,852	406,456	46,041	10.22	4,505
1995	1,282,857.32	908,996	1,192,398	154,602	10.22	15,127
1999	56,979.76	37,540	49,244	10,585	10.23	1,035
2001	8,542.95	5,364	7,036	1,934	10.24	189
2005	42,346.06	23,277	30,534	13,929	10.24	1,360
2007	70,776.72	35,270	46,266	28,049	10.24	2,739
2008	315,516.15	147,640	193,670	137,621	10.25	13,426
2009	679,380.00	295,291	387,355	325,994	10.25	31,804
2010	2,169.00	862	1,131	1,147	10.25	112
2011	5,154.00	1,833	2,404	3,007	10.25	293
2013	48,273.00	12,202	16,006	34,680	10.25	3,383
2014	103,176.00	19,500	25,580	82,755	10.25	8,074
	7,035,222.71	5,286,714	6,546,611	840,373		82,050

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1975	8,956,400.00	7,548,203	9,404,220			
1977	336.00	280	353			
1978	54,860.00	45,503	57,603			
1979	169,001.00	139,393	177,451			
1980	5,191.00	4,255	5,451			
1981	3,117.00	2,539	3,273			
1982	3,363.00	2,722	3,531			
1983	424.00	341	445			
1990	477.00	360	501			
1995	1,362,236.32	965,242	1,350,116	80,232	10.22	7,850
1996	7,236,555.43	5,047,302	7,059,829	538,555	10.22	52,696
1999	1,184.19	780	1,091	152	10.23	15
2000	834,457.14	537,554	751,895	124,285	10.23	12,149
2001	3,211,265.78	2,016,219	2,820,152	551,677	10.24	53,875
2004	2,805,168.50	1,603,726	2,243,185	702,242	10.24	68,578
2006	220,841.69	115,998	162,250	69,634	10.24	6,800
2007	1,271,795.15	633,774	886,481	448,904	10.24	43,838
2008	42,965.05	20,105	28,122	16,992	10.25	1,658
2009	3,200,491.00	1,391,085	1,945,757	1,414,759	10.25	138,025
2010	26,199.00	10,410	14,561	12,948	10.25	1,263
2012	1,468,751.00	452,015	632,248	909,940	10.25	88,775
	30,875,079.25	20,537,806	27,548,513	4,870,320		475,522
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 75-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2011	45,576,765.00	5,035,367	7,221,489	40,634,114	44.56	911,897
2012	156,960.00	14,299	20,507	144,301	44.63	3,233
2016	148,339.00	1,308	1,876	153,880	44.84	3,432
	45,882,064.00	5,050,974	7,243,872	40,932,295		918,562

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2009	30,272.00	4,456	31,786			
2015	171,938.00	4,900	74,375	106,160	44.80	2,370
2016	69,037.00	609	9,244	63,245	44.84	1,410
	271,247.00	9,965	115,404	169,405		3,780
	125,443,760.59	60,954,644	76,688,833	55,027,115		2,614,958

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 21.0 2.08

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 11-2016						
NET SALVAGE PERCENT.. 0						
1957	532,902.00	531,293	492,343	40,559	0.17	40,559
1959	2,400.00	2,393	2,218	182	0.17	182
1960	841.00	838	777	64	0.17	64
1961	92.00	92	92			
1966	8.00	8	8			
1967	12.00	12	12			
1969	537.00	535	496	41	0.17	41
1972	659.00	656	608	51	0.17	51
1974	470.00	468	434	36	0.17	36
1976	1,545.00	1,538	1,425	120	0.17	120
1983	112.00	111	103	9	0.17	9
1984	8,814.00	8,768	8,125	689	0.17	689
1986	17,443.00	17,345	16,073	1,370	0.17	1,370
1988	10,329.00	10,267	9,514	815	0.17	815
1994	10,166.61	10,089	9,349	818	0.17	818
1997	14,870.91	14,741	13,660	1,211	0.17	1,211
2001	71,186.11	70,401	65,238	5,949	0.17	5,949
2007	49,835.30	48,936	45,347	4,488	0.17	4,488
2008	2,751.42	2,696	2,498	253	0.17	253
2010	64.00	62	57	7	0.17	7
2011	1.00	1	1			
2014	59,220.00	55,060	51,022	8,198	0.17	8,198
2015	24,070.00	21,188	19,634	4,436	0.17	4,436
	808,329.35	797,498	739,032	69,297		69,296
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1958	483,575.00	437,940	483,575			
1959	5,863.00	5,298	5,863			
1960	841.00	758	841			
1961	92.00	83	92			
1966	8.00	7	8			
1967	12.00	11	12			
1969	537.00	475	537			
1971	659.00	580	659			
1974	470.00	410	470			

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1977	1,545.00	1,334	1,545			
1983	112.00	94	112			
1985	8,814.00	7,349	8,814			
1990	27,680.00	22,361	27,680			
1994	10,166.61	7,939	10,167			
1997	14,870.91	11,226	14,871			
2008	5,154.23	2,933	4,493	661	6.25	106
2009	184.00	99	152	32	6.25	5
2012	469.00	190	291	178	6.25	28
2014	70,143.00	18,568	28,443	41,700	6.25	6,672
	631,195.75	517,655	588,624	42,572		6,811
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1973	1,424,240.00	1,040,365	1,327,267	96,973	15.35	6,317
1976	1,545.00	1,101	1,405	140	15.75	9
1983	112.00	75	96	16	16.43	1
1985	13,423.00	8,735	11,144	2,279	16.57	138
1986	18,932.00	12,166	15,521	3,411	16.64	205
1987	2,176.00	1,380	1,761	415	16.70	25
1994	10,166.61	5,752	7,338	2,828	17.00	166
1995	187.51	104	133	55	17.03	3
1997	14,870.91	7,868	10,038	4,833	17.08	283
1999	46,243.03	23,182	29,575	16,668	17.12	974
2004	1,167,106.75	485,563	619,467	547,640	17.18	31,877
2010	608,846.00	162,136	206,848	401,998	17.22	23,345
2013	15,816.00	2,510	3,202	12,614	17.23	732
2015	870,821.00	58,867	75,101	795,720	17.24	46,155
2016	2,746.00	59	75	2,671	17.24	155
	4,197,231.81	1,809,863	2,308,970	1,888,262		110,385

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 65-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. 0						
1960	869,064.00	783,722	869,064			
1962	1,856.00	1,667	1,856			
1963	24,005.00	21,513	24,005			
1966	1,099.00	979	1,099			
1968	272.00	241	272			
1971	263.00	231	263			
1977	3,066.00	2,647	3,066			
1979	13.00	11	13			
1983	267.00	225	267			
1986	4,004.00	3,320	4,004			
1987	244.00	201	244			
1988	39,539.00	32,387	39,539			
1992	9,398.00	7,473	9,398			
1994	180,019.73	140,572	179,601	419	6.23	67
1995	11,623.01	8,984	11,478	145	6.23	23
1997	3,442.45	2,599	3,321	122	6.24	20
	1,148,175.19	1,006,772	1,147,490	685		110
NEWMAN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. 0						
1962	859,299.00	771,788	859,299			
1963	73,114.00	65,525	73,114			
1966	1,099.00	979	1,099			
1968	273.00	242	273			
1972	263.00	231	263			
1977	3,066.00	2,647	3,066			
1980	13.00	11	13			
1983	267.00	225	267			
1985	5,624.00	4,689	5,624			
1986	4,004.00	3,320	4,004			
1987	244.00	201	244			
1988	2,017.00	1,652	2,017			
1990	16,331.00	13,193	16,331			
1994	1,457.55	1,138	1,458			

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4 PROBABLE RETIREMENT YEAR.. 12-2022 NET SALVAGE PERCENT.. 0						
1995	11,623.01	8,984	11,623			
1997	3,442.45	2,599	3,442			
2005	70,818.46	45,511	70,818			
	1,052,955.47	922,935	1,052,955			
NEWMAN UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. 0						
1966	700,883.00	586,548	700,883			
1967	43,632.00	36,373	43,632			
1968	273.00	227	273			
1971	263.00	216	263			
1977	3,066.00	2,441	3,066			
1980	13.00	10	13			
1983	267.00	205	267			
1985	5,624.00	4,244	5,624			
1986	4,004.00	2,997	4,004			
1987	244.00	181	244			
1988	12,748.00	9,370	12,748			
1990	18,788.00	13,530	18,788			
1994	1,457.55	999	1,458			
1995	5,603.01	3,782	5,603			
1997	3,442.45	2,248	3,442			
	800,308.01	663,371	800,308			
NEWMAN UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. 0						
1975	6,121,853.00	4,926,378	6,084,299	37,554	9.77	3,844
1977	3,066.00	2,441	3,015	51	9.85	5
1980	13.00	10	12	1	9.95	
1983	33,017.00	25,299	31,245	1,772	10.03	177
1985	36,788.00	27,764	34,290	2,498	10.07	248
1986	56,525.00	42,302	52,245	4,280	10.09	424

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. 0						
1987	33,956.00	25,196	31,118	2,838	10.10	281
1988	27,685.00	20,349	25,132	2,553	10.12	252
1994	1,457.55	999	1,234	224	10.19	22
1995	11,623.01	7,846	9,690	1,933	10.20	190
1997	3,442.45	2,248	2,776	666	10.21	65
2000	3,312.77	2,033	2,511	802	10.22	78
	6,332,738.78	5,082,865	6,277,567	55,172		5,586
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. 0						
2009	7,527,349.00	1,071,518	1,289,982	6,237,367	43.62	142,993
2011	12,309,013.00	1,313,987	1,581,886	10,727,127	43.93	244,187
	19,836,362.00	2,385,505	2,871,868	16,964,494		387,180
	34,807,296.36	13,186,464	15,786,814	19,020,482		579,368

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.8 1.66

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R3
PROBABLE RETIREMENT YEAR.. 11-2016
NET SALVAGE PERCENT.. 0

1957	52,277.00	52,117	52,277			
1959	13,613.00	13,570	13,613			
1960	136.00	136	136			
1961	4,013.00	4,000	4,013			
1962	872.00	869	872			
1963	553.00	551	553			
1964	57.00	57	57			
1965	357.00	356	357			
1966	4,634.00	4,618	4,634			
1967	1,278.00	1,273	1,278			
1968	27,848.00	27,746	27,848			
1969	1,680.00	1,674	1,680			
1972	1,004.00	1,000	1,004			
1974	3,781.00	3,765	3,781			
1975	2,141.00	2,132	2,141			
1976	1,076.00	1,071	1,076			
1977	1,382.00	1,376	1,382			
1978	2,785.00	2,772	2,785			
1979	18,411.00	18,326	18,411			
1981	13,943.00	13,875	13,943			
1982	30,252.00	30,100	30,252			
1983	2,021.00	2,011	2,021			
1985	14,928.00	14,846	14,928			
1987	23,234.00	23,098	23,234			
1990	3,347.00	3,325	3,347			
1992	7,334.00	7,283	7,334			
1993	457.95	455	458			
1994	37,774.22	37,486	37,774			
1995	17,295.97	17,158	17,296			
1996	716,873.22	710,873	716,873			
1997	71,598.68	70,969	71,599			
1998	133,175.54	131,941	133,176			
1999	40,752.51	40,353	40,753			
2000	110,502.00	109,354	110,502			
2001	108,657.88	107,456	108,658			
2011	133.00	129	133			
2012	12,898.00	12,401	12,898			
2014	6,288.00	5,846	6,288			
	1,489,363.97	1,476,368	1,489,364			

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 70-R3
PROBABLE RETIREMENT YEAR.. 12-2022
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1958	19,151.00	17,248	19,151			
1959	4,741.00	4,263	4,741			
1960	136.00	122	136			
1961	4,014.00	3,597	4,014			
1962	872.00	780	872			
1963	553.00	494	553			
1964	57.00	51	57			
1965	357.00	317	357			
1966	4,634.00	4,111	4,634			
1967	1,278.00	1,131	1,278			
1968	27,848.00	24,598	27,848			
1969	1,680.00	1,480	1,680			
1972	1,004.00	878	1,004			
1974	3,781.00	3,287	3,781			
1975	2,141.00	1,855	2,141			
1976	1,076.00	930	1,076			
1977	1,382.00	1,190	1,382			
1978	2,785.00	2,390	2,785			
1979	18,411.00	15,737	18,411			
1981	13,943.00	11,824	13,943			
1982	30,252.00	25,548	30,252			
1983	2,021.00	1,699	2,021			
1985	17,730.00	14,756	17,730			
1987	61.00	50	61			
1990	3,347.00	2,701	3,347			
1992	94.00	75	94			
1993	457.95	361	458			
1994	37,774.15	29,459	37,774			
1995	17,295.95	13,353	17,296			
1996	716,873.15	547,412	716,873			
1997	29,203.60	22,024	29,204			
1998	133,175.52	99,115	133,115	60	6.22	10
1999	40,752.50	29,892	40,146	606	6.22	97
2000	110,501.96	79,763	107,125	3,377	6.22	543
2001	123,244.49	87,332	117,290	5,954	6.23	956

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
2002	463,285.80	321,733	432,100	31,185	6.23	5,006
2004	10,168.71	6,729	9,037	1,131	6.23	182
2014	5,350.00	1,418	1,904	3,446	6.24	552
	1,851,432.78	1,379,703	1,805,673	45,760		7,346
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
1973	317,792.00	228,820	317,792			
1975	2,141.00	1,519	2,123	18	15.90	1
1976	1,076.00	758	1,059	17	15.97	1
1977	1,286.00	898	1,255	31	16.04	2
1978	2,785.00	1,930	2,698	87	16.11	5
1979	18,411.00	12,648	17,678	733	16.17	45
1981	13,943.00	9,404	13,144	799	16.29	49
1982	30,242.00	20,200	28,233	2,009	16.34	123
1983	7,645.00	5,053	7,063	582	16.40	35
1985	14,897.00	9,633	13,464	1,433	16.49	87
1987	826.00	521	728	98	16.58	6
1990	3,347.00	2,026	2,832	515	16.69	31
1992	1,468.00	860	1,202	266	16.76	16
1993	457.94	264	369	89	16.79	5
1994	37,774.14	21,327	29,808	7,966	16.82	474
1995	17,295.95	9,568	13,373	3,923	16.85	233
1996	716,873.15	387,864	542,112	174,761	16.88	10,353
1997	2,656,463.50	1,403,835	1,962,122	694,342	16.90	41,085
1998	133,175.52	68,572	95,842	37,333	16.93	2,205
1999	40,752.50	20,412	28,530	12,223	16.95	721
2000	150,468.03	73,114	102,190	48,278	16.97	2,845
2001	1,524,446.98	716,582	1,001,557	522,890	16.99	30,776
2005	79,100.00	31,264	43,697	35,403	17.06	2,075
2006	8.00	3	4	4	17.08	
2014	75,484.00	8,711	12,175	63,309	17.17	3,687
	5,848,158.71	3,035,786	4,241,052	1,607,107		94,860

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. 0						
2006	47,427.49	17,690	38,862	8,565	17.08	501
2007	505,951.76	176,805	388,412	117,539	17.09	6,878
2008	5,388.12	1,744	3,831	1,557	17.11	91
2009	167,199.00	49,499	108,741	58,458	17.12	3,415
2011	9,090.00	2,122	4,662	4,428	17.14	258
2013	257,488.00	40,789	89,607	167,881	17.16	9,783
2014	77,412.00	8,933	19,624	57,788	17.17	3,366
2015	171,487.00	11,545	25,363	146,124	17.18	8,505
2016	35,706.00	773	1,698	34,008	17.18	1,980
	1,277,149.37	309,900	680,801	596,348		34,777
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1959	178,963.00	160,913	178,963			
1960	81.00	73	81			
1961	9,487.00	8,500	9,487			
1962	149.00	133	149			
1963	358.00	320	358			
1964	1,091.00	972	1,091			
1965	1,250.00	1,111	1,250			
1966	6,842.00	6,069	6,842			
1967	715.00	633	715			
1968	4,130.00	3,648	4,130			
1969	197.00	174	197			
1970	312.00	274	312			
1972	1,917.00	1,676	1,917			
1974	1,107.00	962	1,107			
1975	232.00	201	232			
1976	7,372.00	6,370	7,372			
1977	6,276.00	5,404	6,276			
1978	2,458.00	2,109	2,458			
1979	18,600.00	15,899	18,600			
1980	917.00	781	917			
1981	283.00	240	283			
1982	8,462.00	7,146	8,462			
1983	57.00	48	57			

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1985	29,399.00	24,467	29,399			
1990	390.00	315	390			
1994	252,758.25	197,119	252,758			
1995	28,767.29	22,209	28,767			
1996	1,072,272.03	818,798	1,072,272			
1997	35,415.31	26,708	35,415			
1999	63,879.37	46,856	63,879			
2000	35,075.07	25,318	35,075			
2001	14,389.28	10,196	14,389			
2002	4,110.32	2,854	4,110			
2003	269,582.28	183,054	267,715	1,867	6.23	300
2004	14,154.28	9,367	13,699	455	6.23	73
2006	331.75	206	301	30	6.23	5
2014	105,911.00	28,069	41,051	64,860	6.24	10,394
	2,177,691.23	1,619,192	2,110,478	67,213		10,772
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1962	39,041.00	34,916	39,041			
1963	3,356.00	2,996	3,356			
1964	1,091.00	972	1,091			
1965	1,250.00	1,111	1,250			
1966	6,842.00	6,069	6,842			
1967	715.00	633	715			
1968	4,131.00	3,649	4,131			
1969	197.00	174	197			
1970	312.00	274	312			
1972	1,917.00	1,676	1,917			
1974	1,107.00	962	1,107			
1975	232.00	201	232			
1976	7,372.00	6,370	7,372			
1977	6,276.00	5,404	6,276			
1978	2,458.00	2,109	2,458			
1979	18,600.00	15,899	18,600			
1980	917.00	781	917			
1981	283.00	240	283			

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R3						
PROBABLE RETIREMENT YEAR.. 12-2022						
NET SALVAGE PERCENT.. 0						
1982	8,462.00	7,146	8,462			
1985	29,399.00	24,467	29,399			
1990	390.00	315	390			
1994	252,758.21	197,119	252,758			
1995	28,767.29	22,209	28,767			
1996	1,948,687.35	1,488,037	1,948,687			
1998	20,578.58	15,315	20,579			
1999	106,657.72	78,233	106,658			
2000	35,075.03	25,318	35,075			
2001	14,389.26	10,196	14,389			
2002	4,110.31	2,854	4,110			
2003	269,582.26	183,054	269,582			
2004	14,154.28	9,367	14,152	2	6.23	
	2,829,108.29	2,148,066	2,829,106	2		
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. 0						
1966	37,311.00	30,973	37,311			
1967	6,896.00	5,704	6,896			
1968	4,131.00	3,405	4,131			
1969	197.00	162	197			
1970	312.00	255	312			
1972	1,918.00	1,556	1,918			
1974	1,107.00	890	1,107			
1975	232.00	186	232			
1976	7,372.00	5,871	7,372			
1977	6,276.00	4,971	6,276			
1978	2,458.00	1,937	2,458			
1979	18,600.00	14,572	18,600			
1980	917.00	714	917			
1981	283.00	219	283			
1982	8,462.00	6,508	8,462			
1985	29,399.00	22,120	29,399			
1990	390.00	280	390			
1994	252,758.21	172,973	249,636	3,123	10.12	309
1995	1,168,219.41	787,707	1,136,823	31,396	10.13	3,099

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. 0						
1996	1,050,490.42	697,074	1,006,021	44,469	10.14	4,386
1998	20,234.54	12,947	18,685	1,549	10.16	152
1999	43,644.79	27,366	39,495	4,150	10.16	408
2000	2,681,439.63	1,643,374	2,371,726	309,713	10.17	30,454
2001	14,389.26	8,599	12,410	1,979	10.18	194
2002	4,110.31	2,390	3,449	661	10.18	65
2003	269,582.27	151,885	219,201	50,381	10.19	4,944
2004	14,154.28	7,704	11,118	3,036	10.19	298
2007	11.72	6	9	3	10.21	
	5,645,295.84	3,612,348	5,194,835	450,461		44,309
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. 0						
1975	503,252.00	402,722	503,252			
1977	6,276.00	4,971	6,276			
1978	20,612.00	16,240	20,612			
1979	18,600.00	14,572	18,600			
1980	917.00	714	917			
1981	2,092.00	1,619	2,092			
1982	9,819.00	7,551	9,819			
1985	9,779.00	7,358	9,779			
1990	10,432.00	7,498	10,432			
1994	252,758.21	172,973	252,758			
1995	721,545.84	486,524	721,546			
1996	1,228,296.63	815,061	1,228,297			
1999	308,927.57	193,704	295,188	13,739	10.16	1,352
2000	2,703,892.03	1,657,134	2,525,330	178,563	10.17	17,558
2001	2,165,098.39	1,293,928	1,971,835	193,264	10.18	18,985
2002	50,483.31	29,352	44,730	5,753	10.18	565
2003	36,965.41	20,827	31,739	5,227	10.19	513
2004	3,421,582.37	1,862,299	2,837,983	583,599	10.19	57,272
2016	23,923.00	857	1,306	22,617	10.23	2,211
	11,495,251.76	6,995,904	10,492,490	1,002,762		98,456

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. 0						
2009	1,111,963.00	158,666	431,755	680,208	42.90	15,856
2011	659,294.00	70,465	191,746	467,548	43.20	10,823
2016	84,383.00	707	1,924	82,459	43.80	1,883
	1,855,640.00	229,838	625,425	1,230,215		28,562
NEWMAN ZERO LIQUID DISCHARGE						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. 0						
2011	13,079,566.00	1,397,944	2,266,898	10,812,668	43.20	250,293
2013	799,390.00	54,982	89,159	710,231	43.46	16,342
2014	496,618.00	24,066	39,025	457,593	43.59	10,498
	14,375,574.00	1,476,992	2,395,082	11,980,492		277,133
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. 0						
2004	49,032.56	10,887	17,654	31,378	42.01	747
2005	0.40		0			
2006	134,487.48	25,795	41,829	92,658	42.39	2,186
2007	534,839.12	94,110	152,608	382,231	42.57	8,979
2008	139,666.00	22,275	36,121	103,545	42.74	2,423
2009	745,434.00	106,366	172,482	572,952	42.90	13,356
2011	4,804.00	513	832	3,972	43.20	92
2012	2,791.00	247	401	2,390	43.33	55
2013	311,991.00	21,459	34,798	277,193	43.46	6,378
2014	551,150.00	26,709	43,311	507,839	43.59	11,650
2015	145,349.00	4,010	6,503	138,846	43.70	3,177
2016	60,001.00	503	816	59,185	43.80	1,351
	2,679,545.56	312,874	507,355	2,172,191		50,394
	51,524,211.51	22,596,971	32,371,661	19,152,551		646,609

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 29.6 1.25

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -5						
1980	569,351.47	436,366	592,669	5,150	12.82	402
1982	11,100.00	8,360	11,354	301	13.01	23
1994	17,445.00	11,254	15,285	3,032	13.85	219
1999	4,097.00	2,369	3,218	1,084	14.04	77
2006	68,671.81	30,224	41,050	31,055	14.19	2,189
2014	22,828.00	3,271	4,443	19,527	14.24	1,371
2016	91,987.00	2,445	3,321	93,266	14.25	6,545
	785,480.28	494,289	671,340	153,414		10,826
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -5						
2012	14,315.00	1,462	722	14,309	39.45	363
2013	21,964,717.00	1,747,711	862,973	22,199,980	39.64	560,040
2014	55,737.00	3,131	1,546	56,978	39.81	1,431
2015	57,899.00	1,843	910	59,884	39.98	1,498
2016	214,449.00	2,058	1,016	224,155	40.11	5,589
	22,307,117.00	1,756,205	867,167	22,555,306		568,921
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 60-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	17,899,860.00	537,533	619,027	18,175,826	42.45	428,170
2016	21.00			22	42.62	1
	17,899,881.00	537,533	619,027	18,175,848		428,171

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S2.5 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	17,835,761.00	535,608	609,450	18,118,099	42.45	426,810
2016	21.00			22	42.62	1
	17,835,782.00	535,608	609,450	18,118,121		426,811
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 60-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2016	14,057,148.00	128,117	112,513	14,647,492	43.42	337,344
	14,057,148.00	128,117	112,513	14,647,492		337,344
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 60-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2016	14,295,206.00	130,287	13,190	14,996,776	43.42	345,389
	14,295,206.00	130,287	13,190	14,996,776		345,389
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 60-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2015	12,407,156.00	366,073	404,917	12,622,597	43.24	291,919
2016	341,218.00	3,110	3,440	354,839	43.42	8,172
	12,748,374.00	369,183	408,357	12,977,436		300,091

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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 50-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. 0						
2009	39,814.00	11,375	8,734	31,080	17.90	1,736
2013	52,054.00	7,888	6,057	45,997	18.03	2,551
	91,868.00	19,263	14,791	77,077		4,287
	100,020,856.28	3,970,485	3,315,835	101,701,470		2,421,840

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 42.0 2.42

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. 0						
1980	267,720.00	204,651	267,720			
1981	207,840.00	156,755	207,840			
1985	5,333.00	3,809	5,333			
	480,893.00	365,215	480,893			
RIO GRANDE UNIT 9 INTERIM SURVIVOR CURVE.. IOWA 45-R4 PROBABLE RETIREMENT YEAR.. 12-2057 NET SALVAGE PERCENT.. 0						
2013	3,118,540.00	246,770	281,320	2,837,220	37.82	75,019
2015	280,628.00	8,806	10,039	270,589	38.59	7,012
2016	26,734.00	259	295	26,439	38.87	680
	3,425,902.00	255,835	291,654	3,134,248		82,711
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 45-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. 0						
2015	58,674.00	1,748	2,078	56,596	40.38	1,402
2016	9.00			9	40.77	
	58,683.00	1,748	2,078	56,605		1,402
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 45-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. 0						
2015	73,836.00	2,200	2,610	71,226	40.38	1,764
2016	9.00			9	40.77	
	73,845.00	2,200	2,610	71,235		1,764

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2015	5,489,927.00	162,886	113,671	5,376,256	40.88	131,513
2016	9,665,234.00	85,827	59,895	9,605,339	41.32	232,462
	15,155,161.00	248,713	173,566	14,981,595		363,975
	19,194,484.00	873,711	950,801	18,243,683		449,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.6 2.34

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF SEPTEMBER 30, 2016

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-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. -5						
2013	55,527,816.00	5,184,993	5,097,835	53,206,372	31.76	1,675,264
2015	226,256.00	8,524	8,381	229,188	32.78	6,992
2016	740,668.00	8,562	8,418	769,283	33.23	23,150
	56,494,740.00	5,202,079	5,114,634	54,204,843		1,705,406
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	53,572,717.00	1,946,297	2,273,972	53,977,381	34.04	1,585,704
2016	62,540.00	696	813	64,854	34.54	1,878
	53,635,257.00	1,946,993	2,274,785	54,042,235		1,587,582
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	50,230,343.00	1,824,868	2,125,219	50,616,642	34.04	1,486,975
2016	235.00	3	3	243	34.54	7
	50,230,578.00	1,824,871	2,125,222	50,616,885		1,486,982
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S0.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	50,466,834.00	555,337	474,796	52,515,380	34.94	1,503,016
	50,466,834.00	555,337	474,796	52,515,380		1,503,016