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)
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 40-S0.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2016	49,277,670.00	542,251	45,464	51,696,090	34.94	1,479,568
	49,277,670.00	542,251	45,464	51,696,090		1,479,568
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 40-S0.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2015	24,750,764.00	889,580	795,825	25,192,477	34.42	731,914
2016	14,797,651.00	162,833	145,672	15,391,862	34.94	440,523
	39,548,415.00	1,052,413	941,497	40,584,339		1,172,437
	299,653,494.00	11,123,944	10,976,398	303,659,772		8,934,991

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.0 2.98

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 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)
COPPER POWER STATION INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. -5						
1980	748,324.22	586,257	674,058	111,682	10.80	10,341
1981	165,233.00	128,022	147,195	26,299	11.05	2,380
2003	8,031,516.27	4,087,351	4,699,498	3,733,594	13.79	270,746
2008	183,557.85	70,894	81,512	111,224	13.99	7,950
2009	26,669.00	9,475	10,894	17,108	14.02	1,220
2010	184,727.00	59,349	68,237	125,726	14.04	8,955
2012	36,792.00	8,904	10,238	28,394	14.09	2,015
	9,376,819.34	4,950,252	5,691,632	4,154,028		303,607
RIO GRANDE UNIT 9 INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2057 NET SALVAGE PERCENT.. -5						
2014	8,420,577.00	498,843	331,948	8,509,658	36.96	230,240
	8,420,577.00	498,843	331,948	8,509,658		230,240
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	4,453,424.00	142,714	16,042	4,660,053	39.07	119,274
2016	41.00			43	39.45	1
	4,453,465.00	142,714	16,042	4,660,096		119,275
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	4,518,913.00	144,813	18,477	4,726,382	39.07	120,972
2016	41.00			43	39.45	1
	4,518,954.00	144,813	18,477	4,726,425		120,973

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 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)
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2016	4,533,708.00	43,653	42,335	4,718,058	40.00	117,951
	4,533,708.00	43,653	42,335	4,718,058		117,951
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2016	4,506,950.00	43,395	4,158	4,728,140	40.00	118,204
	4,506,950.00	43,395	4,158	4,728,140		118,204
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 45-R3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2015	2,777,739.00	87,907	111,069	2,805,557	39.58	70,883
2016	306,254.00	2,949	3,726	317,841	40.00	7,946
	3,083,993.00	90,856	114,795	3,123,398		78,829
SOLAR FACILITIES INTERIM SURVIVOR CURVE.. IOWA 30-S2.5 PROBABLE RETIREMENT YEAR.. 12-2034 NET SALVAGE PERCENT.. 0						
2009	226,663.00	68,445	55,755	170,908	16.69	10,240
2011	360,913.00	84,439	68,784	292,129	17.19	16,994
2012	309,233.00	60,702	49,448	259,785	17.40	14,930
2013	47,621.00	7,434	6,056	41,565	17.57	2,366
2015	242,832.00	15,901	12,953	229,879	17.84	12,886
	1,187,262.00	236,921	192,996	994,266		57,416
	40,081,728.34	6,151,447	6,412,383	35,614,069		1,146,495

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 31.1 2.86

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 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)
COPPER POWER STATION INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. 0						
1980	451,417.00	331,503	371,695	79,722	11.08	7,195
2012	536,392.00	122,850	137,745	398,647	13.97	28,536
	987,809.00	454,353	509,440	478,369		35,731
RIO GRANDE UNIT 9 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2057 NET SALVAGE PERCENT.. 0						
2013	4,666,024.00	369,642	453,418	4,212,606	35.80	117,671
2014	50,603.00	2,827	3,468	47,135	36.17	1,303
2015	193,495.00	6,107	7,491	186,004	36.52	5,093
2016	212,033.00	2,055	2,521	209,512	36.81	5,692
	5,122,155.00	380,631	466,898	4,655,257		129,759
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. 0						
2015	2,298,034.00	69,378	85,341	2,212,693	38.23	57,878
2016	6,484.00	60	74	6,410	38.59	166
	2,304,518.00	69,438	85,415	2,219,103		58,044
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. 0						
2015	2,319,983.00	70,040	86,376	2,233,607	38.23	58,426
	2,319,983.00	70,040	86,376	2,233,607		58,426

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 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)
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2016	2,305,511.00	21,026	21,524	2,283,987	39.13	58,369
	2,305,511.00	21,026	21,524	2,283,987		58,369
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2016	1,807,757.00	16,487	1,669	1,806,088	39.13	46,156
	1,807,757.00	16,487	1,669	1,806,088		46,156
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 45-R2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2015	7,655,912.00	228,070	267,900	7,388,012	38.75	190,658
2016	2,375,685.00	21,666	25,450	2,350,235	39.13	60,062
	10,031,597.00	249,736	293,350	9,738,247		250,720
SOLAR FACILITIES INTERIM SURVIVOR CURVE.. IOWA 40-R2.5 PROBABLE RETIREMENT YEAR.. 12-2034 NET SALVAGE PERCENT.. 0						
2009	48,070.00	13,743	11,055	37,015	17.36	2,132
2011	57,817.00	12,962	10,426	47,391	17.51	2,707
2012	61,473.00	11,654	9,374	52,099	17.57	2,965
	167,360.00	38,359	30,855	136,505		7,804
	25,046,690.00	1,300,070	1,495,527	23,551,163		645,009

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.5 2.58

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 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)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. 0						
1980	362,392.76	276,687	362,393			
1981	81,622.00	61,687	81,622			
1982	71,612.00	53,560	71,612			
1983	1,335.00	987	1,335			
1994	66,355.00	41,552	66,355			
1995	448,516.00	275,093	448,516			
1996	1,572,516.00	943,038	1,572,516			
1997	50,533.00	29,605	50,533			
1998	44,484.00	25,409	44,484			
1999	19,864.00	11,043	19,864			
2000	132,241.00	71,359	132,241			
2001	653,839.54	341,625	653,840			
2002	210,134.73	106,074	210,135			
2003	100,682.83	48,884	100,683			
2004	8,366.12	3,891	8,366			
2007	42,554.16	16,807	42,554			
2012	147,216.00	33,838	108,988	38,228	14.24	2,685
2015	156,360.00	12,610	40,615	115,745	14.25	8,122
	4,170,624.14	2,353,749	4,016,652	153,972		10,807
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2057						
NET SALVAGE PERCENT.. 0						
2013	347,016.00	27,987	30,651	316,365	37.05	8,539
2015	63,044.00	2,010	2,201	60,843	37.95	1,603
	410,060.00	29,997	32,852	377,208		10,142
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. 0						
2015	278,996.00	8,548	9,689	269,307	39.55	6,809
2016	3.00			3	39.99	
	278,999.00	8,548	9,689	269,310		6,809

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 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)
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. 0						
2015	286,226.00	8,770	9,381	276,845	39.55	7,000
2016	3.00			3	39.99	
	286,229.00	8,770	9,381	276,848		7,000
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2016	245,496.00	2,224	2,254	243,242	40.49	6,007
	245,496.00	2,224	2,254	243,242		6,007
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2016	242,926.00	2,201	224	242,702	40.49	5,994
	242,926.00	2,201	224	242,702		5,994
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. 0						
2015	1,020,086.00	30,898	34,698	985,388	40.02	24,622
2016	241,670.00	2,190	2,459	239,211	40.49	5,908
	1,261,756.00	33,088	37,157	1,224,599		30,530
	6,896,090.14	2,438,577	4,108,209	2,787,881		77,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.1 1.12

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

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)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1951	15,275.26	11,139	15,275			
1952	41.73	30	42			
1953	550.50	393	550			
1955	20,387.85	14,201	20,388			
1956	38,702.06	26,627	38,702			
1957	89,645.89	60,899	89,646			
1958	29,536.78	19,805	29,393	144	24.71	6
1959	18,172.65	12,023	17,843	330	25.38	13
1960	41,276.70	26,934	39,973	1,304	26.06	50
1961	5,826.87	3,749	5,564	263	26.75	10
1962	9,733.61	6,171	9,158	576	27.45	21
1963	75,681.96	47,266	70,148	5,534	28.16	197
1964	15,799.75	9,716	14,420	1,380	28.88	48
1965	19,856.23	12,020	17,839	2,017	29.60	68
1966	21,384.40	12,737	18,903	2,481	30.33	82
1967	11,449.68	6,705	9,951	1,499	31.08	48
1968	40,970.31	23,588	35,007	5,963	31.82	187
1969	310,487.13	175,612	260,626	49,861	32.58	1,530
1970	53,398.94	29,654	44,010	9,389	33.35	282
1971	44,592.89	24,306	36,073	8,520	34.12	250
1972	7,029.57	3,759	5,579	1,451	34.90	42
1973	22,378.65	11,732	17,411	4,968	35.68	139
1974	49,951.89	25,655	38,075	11,877	36.48	326
1975	85,383.90	42,942	63,730	21,654	37.28	581
1976	29,894.34	14,712	21,834	8,060	38.09	212
1977	8,971.30	4,318	6,408	2,563	38.90	66
1978	1,220,096.96	573,934	851,777	368,320	39.72	9,273
1979	45,436.98	20,871	30,975	14,462	40.55	357
1980	93,757.93	42,016	62,356	31,402	41.39	759
1981	29,847.36	13,041	19,354	10,493	42.23	248
1982	28,842.42	12,275	18,217	10,625	43.08	247
1983	8,926.63	3,698	5,488	3,439	43.93	78
1984	2,061,078.70	830,203	1,232,107	828,972	44.79	18,508
1985	15,271.07	5,974	8,866	6,405	45.66	140
1986	1,212.16	460	683	529	46.53	11
1987	219,448.40	80,757	119,852	99,596	47.40	2,101
1988	6,316.34	2,249	3,338	2,978	48.29	62
1989	2,623,279.26	903,116	1,340,317	1,282,962	49.18	26,087
1990	482,502.79	160,384	238,026	244,477	50.07	4,883
1991	234,043.48	74,988	111,290	122,753	50.97	2,408
2003	923,884.28	158,539	235,288	688,596	62.13	11,083
2004	160,833.96	25,561	37,935	122,899	63.08	1,948

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

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)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
2006	533,274.85	71,102	105,523	427,752	65.00	6,581
2013	2,439,651.00	103,758	153,988	2,285,663	71.81	31,829
2016	287,161.00	1,416	2,101	285,060	74.63	3,820
	12,481,246.41	3,711,035	5,504,029	6,977,217		124,581

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 56.0 1.00

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 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)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -5						
1956	29,981.00	24,361	31,480			
1957	37,951.00	30,456	39,849			
1958	13,335.00	10,565	14,002			
1959	4,459.00	3,487	4,682			
1960	48,046.00	37,065	50,448			
1962	4,090.00	3,068	4,294			
1963	21,859.00	16,158	22,952			
1964	3,042.00	2,215	3,182	12	21.46	1
1966	6,572.00	4,635	6,659	242	22.98	11
1967	32,486.00	22,537	32,379	1,731	23.75	73
1971	456.00	295	424	55	26.94	2
1972	2,819.00	1,786	2,566	394	27.77	14
1981	4,582.00	2,364	3,396	1,415	35.61	40
1982	1,439.00	722	1,037	474	36.53	13
1984	3,241,336.00	1,537,862	2,209,478	1,193,925	38.37	31,116
1985	47,694.00	21,956	31,545	18,534	39.31	471
1986	359,249.00	160,315	230,328	146,883	40.25	3,649
1987	14,928.00	6,451	9,268	6,406	41.19	156
1988	16,942.00	7,080	10,172	7,617	42.14	181
1989	281,386.00	113,582	163,186	132,269	43.09	3,070
1990	8,045.00	3,131	4,498	3,949	44.05	90
1991	7,422.00	2,781	3,996	3,797	45.02	84
1992	111,851.63	40,300	57,900	59,544	45.98	1,295
1995	204,486.52	64,720	92,984	121,727	48.90	2,489
1997	51,534.00	14,795	21,256	32,855	50.86	646
1999	8,688.00	2,238	3,215	5,907	52.83	112
2000	186,804.00	45,337	65,137	131,007	53.82	2,434
2001	5,617.00	1,280	1,839	4,059	54.81	74
2002	339,287.33	72,269	103,830	252,422	55.80	4,524
2003	111,377.29	22,069	31,707	85,239	56.79	1,501
2004	140.01	26	37	110	57.78	2
2005	46,842.89	7,884	11,327	37,858	58.78	644
2006	451,866.31	69,338	99,620	374,840	59.77	6,271
2007	85,199.55	11,796	16,948	72,512	60.77	1,193
2008	35,297.00	4,357	6,260	30,802	61.77	499
2009	1,067,512.00	115,933	166,563	954,325	62.76	15,206
2010	3,221.00	301	432	2,950	63.76	46
2011	729,999.00	57,380	82,439	684,060	64.76	10,563
2012	60,714.00	3,861	5,547	58,203	65.76	885
2013	720,228.00	35,112	50,446	705,793	66.75	10,574

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 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)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -5						
2014	133,432.00	4,503	6,470	133,634	67.75	1,972
2015	580,323.00	10,883	15,636	593,703	68.75	8,636
2016	3,202,219.00	17,787	25,555	3,336,775	69.63	47,922
	12,324,758.53	2,615,041	3,744,969	9,196,027		156,459

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.8 1.27

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 55-S2.5
NET SALVAGE PERCENT.. -3

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1971	526,623.00	377,227	542,422			
1972	1,465,123.00	1,035,227	1,509,077			
1973	830,125.00	577,999	855,029			
1974	457,149.00	313,510	470,863			
1975	12,440.00	8,398	12,813			
1976	659,449.00	437,799	679,232			
1978	3,158,528.00	2,022,957	3,253,284			
1979	172,153.00	108,164	177,318			
1980	1,750,237.00	1,078,041	1,802,744			
1981	454,991.00	274,366	463,377	5,264	22.80	231
1982	474,315.00	279,804	472,561	15,983	23.50	680
1983	67,742.00	39,035	65,926	3,848	24.23	159
1984	30,136,091.13	16,947,935	28,623,385	2,416,789	24.97	96,788
1985	446,273.00	244,622	413,142	46,519	25.73	1,808
1986	365,093.00	194,859	329,098	46,948	26.50	1,772
1987	3,728,603.00	1,934,210	3,266,689	573,772	27.30	21,017
1988	40,283.00	20,286	34,261	7,230	28.11	257
1989	18,304,721.00	8,936,731	15,093,254	3,760,609	28.93	129,990
1990	1,239,197.00	585,281	988,482	287,891	29.78	9,667
1991	865,555.00	395,024	667,156	224,366	30.63	7,325
1992	245,717.72	108,092	182,557	70,532	31.51	2,238
1994	816,065.00	331,789	560,359	280,188	33.29	8,417
1995	341,890.76	133,175	224,919	127,228	34.20	3,720
1996	107,768.73	40,122	67,762	43,240	35.12	1,231
1997	7,438,348.46	2,639,769	4,458,309	3,203,190	36.05	88,854
1998	175,658.00	59,245	100,059	80,869	36.99	2,186
1999	590,888.00	188,780	318,831	289,784	37.94	7,638
2000	5,238,062.63	1,579,338	2,667,345	2,727,860	38.90	70,125
2001	170,336.00	48,263	81,511	93,935	39.87	2,356
2002	983,371.56	260,764	440,405	572,468	40.84	14,017
2003	8,363,933.16	2,066,014	3,489,293	5,125,558	41.81	122,592
2004	1,451,295.11	331,584	560,013	934,821	42.80	21,842
2005	30,224.48	6,351	10,726	20,405	43.78	466
2006	823,449.97	157,757	266,436	581,717	44.77	12,993
2007	875,249.45	151,453	255,789	645,718	45.76	14,111
2008	13,069,854.10	2,016,869	3,406,292	10,055,658	46.76	215,048
2009	8,325,190.16	1,130,349	1,909,048	6,665,898	47.75	139,600
2010	768,558.00	89,959	151,932	639,683	48.75	13,122
2011	11,856,654.77	1,165,669	1,968,699	10,243,655	49.75	205,903
2012	4,266,962.65	339,599	573,549	3,821,423	50.75	75,299
2013	4,698,296.24	285,951	482,943	4,356,302	51.75	84,180

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION 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)
SURVIVOR CURVE.. IOWA 55-S2.5						
NET SALVAGE PERCENT.. -3						
2014	3,791,123.75	159,748	269,798	3,635,059	52.75	68,911
2015	8,131,729.00	190,379	321,531	8,054,150	53.75	149,845
2016	20,243,269.00	140,324	236,994	20,613,573	54.63	377,331
	167,958,587.83	49,432,818	82,725,213	90,272,132		1,971,719

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 45.8 1.17

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 70-R4
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1984	4,016,755.00	1,996,512	2,594,719	1,823,712	38.37	47,530
1985	74.00	36	47	34	39.31	1
1986	3,408.00	1,593	2,070	1,679	40.25	42
1987	57,701.00	26,123	33,950	29,521	41.19	717
1989	18,753,205.00	7,930,224	10,306,323	10,322,202	43.09	239,550
1991	706,563.00	277,358	360,462	416,757	45.02	9,257
1995	5,348.00	1,773	2,304	3,579	48.90	73
1997	3,811.00	1,146	1,489	2,703	50.86	53
1998	42,687.00	12,175	15,823	31,133	51.85	600
2000	258,419.00	65,704	85,391	198,870	53.82	3,695
2005	0.13					
2006	5,079.53	817	1,062	4,525	59.77	76
2009	216,147.00	24,592	31,960	205,802	62.76	3,279
2011	56,900.00	4,685	6,089	56,501	64.76	872
2012	1,109,100.00	73,896	96,037	1,123,973	65.76	17,092
2013	364,942.00	18,639	24,224	377,212	66.75	5,651
2016	51,048.00	297	386	55,767	69.63	801
	25,651,187.66	10,435,570	13,562,336	14,653,970		329,289

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 44.5 1.28

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

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

SURVIVOR CURVE.. IOWA 50-R4
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	260.00	272	312			
1965	55,943.77	58,056	67,133			
1966	129,076.49	132,587	154,892			
1967	46,692.82	47,425	56,031			
1968	167,080.51	167,695	198,399	2,098	8.18	256
1969	2,701,572.50	2,676,502	3,166,561	75,326	8.72	8,638
1970	220,564.81	215,501	254,959	9,719	9.29	1,046
1971	191,273.75	184,128	217,841	11,688	9.89	1,182
1972	30,152.16	28,570	33,801	2,382	10.52	226
1973	95,989.50	89,455	105,834	9,353	11.17	837
1974	214,260.29	196,228	232,157	24,955	11.84	2,108
1975	361,275.63	324,975	384,477	49,054	12.52	3,918
1976	128,226.73	113,219	133,949	19,923	13.21	1,508
1977	38,480.89	33,321	39,422	6,755	13.92	485
1978	5,456,514.30	4,629,307	5,476,918	1,070,899	14.65	73,099
1979	206,426.21	171,515	202,919	44,792	15.38	2,912
1980	426,614.41	346,684	410,161	101,776	16.14	6,306
1981	135,938.19	107,957	127,724	35,402	16.91	2,094
1982	131,361.24	101,863	120,514	37,119	17.69	2,098
1983	40,655.83	30,746	36,375	12,412	18.49	671
1984	9,564,368.62	7,047,027	8,337,314	3,139,928	19.30	162,691
1985	69,688.16	49,958	59,105	24,521	20.13	1,218
1986	44,138.03	30,752	36,383	16,583	20.97	791
1987	1,001,433.33	677,049	801,014	400,706	21.83	18,356
1988	28,824.04	18,886	22,344	12,245	22.70	539
1989	20,793,025.00	13,184,441	15,598,469	9,353,161	23.58	396,657
1990	1,350,990.07	827,779	979,343	641,845	24.47	26,230
1991	1,084,860.12	641,283	758,700	543,132	25.37	21,408
1992	81,638.30	46,455	54,961	43,005	26.29	1,636
1993	2,914,239.05	1,593,972	1,885,823	1,611,264	27.21	59,216
1994	2,003,571.55	1,051,154	1,243,617	1,160,669	28.14	41,246
1995	1,031,330.15	517,810	612,619	624,977	29.08	21,492
1996	5,209,791.00	2,496,949	2,954,132	3,297,617	30.03	109,811
1997	2,106,341.00	960,997	1,136,952	1,390,657	30.99	44,874
1998	1,507,945.19	653,242	772,848	1,036,686	31.95	32,447
1999	1,179,116.93	483,627	572,177	842,763	32.91	25,608
2000	1,272,266.40	491,909	581,976	944,744	33.89	27,877
2001	352,390.38	128,045	151,490	271,378	34.86	7,785
2002	877,300.63	298,142	352,731	700,030	35.84	19,532
2003	1,159,769.20	366,858	434,028	957,695	36.82	26,010
2004	4,664,575.00	1,364,668	1,614,534	3,982,956	37.81	105,341
2005	928,837.60	249,672	295,386	819,219	38.80	21,114
2006	62,187.85	15,239	18,029	56,596	39.79	1,422

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

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)
SURVIVOR CURVE.. IOWA 50-R4						
NET SALVAGE PERCENT.. -20						
2007	625,988.03	138,519	163,881	587,305	40.78	14,402
2008	4,829,670.08	953,956	1,128,622	4,666,982	41.77	111,730
2009	696,439.00	120,846	142,973	692,754	42.77	16,197
2010	1,473,299.00	220,641	261,040	1,506,919	43.76	34,436
2011	5,593,230.75	703,405	832,196	5,879,681	44.76	131,360
2012	9,016,252.09	917,494	1,085,484	9,734,019	45.76	212,719
2013	15,326,116.13	1,195,437	1,414,318	16,977,021	46.75	363,145
2014	2,639,010.08	142,507	168,600	2,998,212	47.75	62,790
2015	12,868,396.00	386,052	456,737	14,985,338	48.75	307,392
2016	6,286,061.00	55,820	66,040	7,477,233	49.63	150,660
	129,421,449.79	47,686,597	56,414,245	98,891,495		2,685,516

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8 2.08

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 60-R5						
NET SALVAGE PERCENT.. -15						
1956	147,043.11	152,612	169,100			
1957	708,559.07	729,284	814,843			
1958	135,678.47	138,372	156,030			
1959	59,723.98	60,326	68,683			
1960	173,545.99	173,467	199,578			
1961	30,513.87	30,167	35,091			
1962	59,984.33	58,600	68,982			
1963	421,900.31	406,988	485,185			
1964	78,419.34	74,656	89,514	668	10.33	65
1965	98,828.08	92,760	111,221	2,431	11.03	220
1966	197,093.23	182,271	218,546	8,111	11.75	690
1967	50,514.26	45,989	55,142	2,949	12.50	236
1968	78,893.97	70,662	84,725	6,003	13.27	452
1969	4,412,553.23	3,885,344	4,658,602	415,834	14.06	29,576
1970	241,448.57	208,805	250,361	27,305	14.88	1,835
1971	141,520.90	120,109	144,013	18,736	15.72	1,192
1972	4,354.14	3,624	4,345	662	16.57	40
1973	87,008.90	70,976	85,102	14,958	17.44	858
1974	125,863.96	100,524	120,530	24,214	18.33	1,321
1975	215,242.95	168,238	201,721	45,808	19.22	2,383
1976	82,433.32	62,977	75,511	19,287	20.14	958
1977	45,300.97	33,810	40,539	11,557	21.06	549
1978	6,307,454.29	4,593,905	5,508,181	1,745,391	22.00	79,336
1979	121,031.01	85,971	103,081	36,105	22.94	1,574
1980	274,472.17	189,913	227,709	87,934	23.90	3,679
1981	84,371.49	56,826	68,135	28,892	24.86	1,162
1982	86,178.98	56,441	67,674	31,432	25.83	1,217
1983	7,472.36	4,754	5,700	2,893	26.81	108
1984	10,470,033.14	6,463,722	7,750,127	4,290,411	27.79	154,387
1985	123,597.62	73,958	88,677	53,460	28.78	1,858
1986	8,971.62	5,198	6,233	4,084	29.77	137
1987	1,469,237.12	823,404	987,277	702,346	30.76	22,833
1988	6,560.63	3,551	4,258	3,287	31.76	103
1989	32,221,214.00	16,828,995	20,178,290	16,876,106	32.75	515,301
1990	929,367.81	467,588	560,647	508,126	33.75	15,056
1991	1,560,423.44	755,174	905,468	889,019	34.75	25,583
1993	3,252,007.17	1,449,176	1,737,590	2,002,218	36.75	54,482
1994	104,011.00	44,356	53,184	66,429	37.75	1,760
1995	323,456.00	131,742	157,961	214,013	38.75	5,523
1996	1,749,955.00	679,201	814,375	1,198,073	39.75	30,140
1997	1,503,797.00	554,833	665,255	1,064,112	40.75	26,113
1998	767,106.00	268,330	321,733	560,439	41.75	13,424
1999	108,455.00	35,858	42,994	81,729	42.75	1,912

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 60-R5						
NET SALVAGE PERCENT.. -15						
2000	136,281.00	42,445	50,892	105,831	43.75	2,419
2001	24,980.00	7,302	8,755	19,972	44.75	446
2002	4,580.96	1,251	1,500	3,768	45.75	82
2003	413,423.55	104,991	125,886	349,551	46.75	7,477
2004	1,588,412.75	372,952	447,177	1,379,498	47.75	28,890
2005	11,239.99	2,424	2,906	10,020	48.75	206
2006	18,896.47	3,712	4,451	17,280	49.75	347
2007	61.29	11	13	57	50.75	1
2008	4,964,821.00	785,062	941,305	4,768,239	51.75	92,140
2009	480,169.09	66,722	80,001	472,193	52.75	8,952
2010	381,848.00	45,744	54,848	384,277	53.75	7,149
2011	331,951.00	33,403	40,051	341,693	54.75	6,241
2012	72,725.20	5,924	7,103	76,531	55.75	1,373
2013	5,292,660.48	329,709	395,328	5,691,232	56.75	100,286
2014	671,915.00	28,976	34,743	737,959	57.75	12,779
2015	6,252,900.00	149,785	179,595	7,011,240	58.75	119,340
2016	2,592,450.00	18,872	22,628	2,958,690	59.62	49,626
	92,314,913.58	42,442,742	50,789,095	55,373,056		1,433,817

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.6 1.55

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

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)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. 0						
1984	204,695.73	93,939	165,647	39,049	35.17	1,110
1992	114,156.16	40,288	71,042	43,114	42.06	1,025
1997	162,489.55	46,072	81,241	81,249	46.57	1,745
1999	298,154.03	76,053	134,107	164,047	48.42	3,388
2000	238,490.86	57,421	101,253	137,238	49.35	2,781
2009	77,514.00	8,455	14,909	62,605	57.91	1,081
2016	909,611.00	5,176	9,127	900,484	64.63	13,933
	2,005,111.33	327,404	577,326	1,427,785		25,063

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 57.0 1.25

EL PASO ELECTRIC COMPANY

ACCOUNT 360.10 LAND RIGHTS

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)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	33,783.01	13,446	18,978	14,805	42.14	351
1989	41,548.73	15,973	22,545	19,004	43.09	441
1990	33,083.33	12,264	17,310	15,773	44.05	358
1991	42,621.21	15,210	21,468	21,153	45.02	470
1992	326,935.42	112,185	158,342	168,593	45.98	3,667
1993	1,094.00	360	508	586	46.95	12
1994	5,529.00	1,743	2,460	3,069	47.93	64
1995	11,252.00	3,392	4,788	6,464	48.90	132
1996	3,290.00	946	1,335	1,955	49.88	39
1997	14,019.00	3,833	5,410	8,609	50.86	169
1998	6,927.00	1,796	2,535	4,392	51.85	85
1999	10,111.00	2,480	3,500	6,611	52.83	125
2000	6,916.00	1,599	2,257	4,659	53.82	87
2001	7,383.00	1,602	2,261	5,122	54.81	93
2002	2,821.00	572	807	2,014	55.80	36
2003	43,281.42	8,168	11,529	31,752	56.79	559
2004	252,126.61	44,014	62,123	190,004	57.78	3,288
2005	88,977.90	14,262	20,130	68,848	58.78	1,171
2010	1,330,649.00	118,614	167,416	1,163,233	63.76	18,244
2015	1,415.00	25	35	1,380	68.75	20
	2,263,763.63	372,484	525,737	1,738,027		29,411

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 59.1 1.30

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 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)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -5						
1947	623.58	541	596	59	11.25	5
1948	5,439.18	4,687	5,166	545	11.66	47
1949	5,309.56	4,538	5,001	574	12.09	47
1950	6,272.21	5,315	5,858	728	12.54	58
1951	18,581.02	15,608	17,202	2,308	13.00	178
1952	9,802.46	8,160	8,993	1,300	13.47	97
1953	5,785.44	4,770	5,257	818	13.96	59
1954	5,652.50	4,615	5,086	849	14.46	59
1955	63,001.73	50,906	56,104	10,048	14.98	671
1956	60,571.04	48,423	53,367	10,233	15.51	660
1957	3,889.40	3,075	3,389	695	16.06	43
1958	12,587.14	9,837	10,841	2,375	16.62	143
1959	1,923.72	1,486	1,638	382	17.19	22
1960	6,170.23	4,707	5,188	1,291	17.78	73
1961	16,828.85	12,674	13,968	3,702	18.38	201
1962	15,145.09	11,256	12,405	3,497	18.99	184
1963	9,620.71	7,053	7,773	2,329	19.62	119
1964	10,572.84	7,641	8,421	2,680	20.26	132
1965	3,326.57	2,369	2,611	882	20.91	42
1966	396.05	278	306	110	21.57	5
1967	30,701.55	21,202	23,367	8,870	22.25	399
1968	38,007.32	25,829	28,466	11,442	22.93	499
1969	21,548.59	14,401	15,871	6,755	23.63	286
1970	27,000.86	17,739	19,550	8,801	24.33	362
1971	4,113.83	2,655	2,926	1,394	25.05	56
1972	16,070.00	10,181	11,221	5,652	25.78	219
1973	49,761.06	30,939	34,098	18,151	26.51	685
1974	54,689.45	33,341	36,745	20,679	27.26	759
1975	42,369.44	25,317	27,902	16,586	28.01	592
1976	24,503.46	14,341	15,805	9,924	28.77	345
1977	11,106.47	6,362	7,012	4,650	29.54	157
1978	26,494.55	14,843	16,359	11,460	30.32	378
1979	19,635.56	10,749	11,847	8,770	31.11	282
1980	431,029.32	230,400	253,926	198,655	31.91	6,225
1981	49,112.33	25,617	28,233	23,335	32.71	713
1982	39,062.37	19,864	21,892	19,123	33.52	570
1983	156,412.38	77,467	85,377	78,856	34.34	2,296
1984	49,651.80	23,926	26,369	25,765	35.17	733
1985	59,081.31	27,668	30,493	31,542	36.01	876
1986	142,478.81	64,790	71,406	78,197	36.85	2,122
1987	156,904.02	69,195	76,260	88,489	37.70	2,347
1988	2,432.99	1,039	1,145	1,410	38.56	37
1989	180,084.69	74,414	82,012	107,077	39.42	2,716

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 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)
SURVIVOR CURVE.. IOWA 65-R3						
NET SALVAGE PERCENT.. -5						
1990	49,810.80	19,882	21,912	30,389	40.29	754
1992	66,669.69	24,706	27,229	42,774	42.06	1,017
1993	104,449.00	37,204	41,003	68,668	42.95	1,599
1994	142,021.47	48,545	53,502	95,621	43.84	2,181
1995	26,972.00	8,823	9,724	18,597	44.75	416
1996	1,517.00	474	522	1,071	45.66	23
1997	25,549.98	7,607	8,384	18,443	46.57	396
1998	4,305.00	1,218	1,342	3,178	47.49	67
2000	848,691.42	214,556	236,464	654,662	49.35	13,266
2001	59,830.00	14,227	15,680	47,142	50.28	938
2003	48,377.86	10,026	11,050	39,747	52.17	762
2004	164,980.49	31,687	34,922	138,308	53.11	2,604
2005	45,831.37	8,092	8,918	39,205	54.07	725
2006	196,168.65	31,626	34,855	171,122	55.02	3,110
2007	23,172.93	3,376	3,721	20,611	55.98	368
2008	84,898.73	11,040	12,167	76,977	56.95	1,352
2009	19,406.00	2,223	2,450	17,926	57.91	310
2010	2,086,711.00	206,287	227,350	1,963,697	58.88	33,351
2011	39,793.82	3,304	3,641	38,143	59.86	637
2012	564,371.74	38,015	41,897	550,693	60.83	9,053
2013	1,416,163.04	72,981	80,433	1,406,538	61.81	22,756
2014	223,771.34	7,989	8,805	226,155	62.79	3,602
2015	262,363.00	5,212	5,744	269,737	63.77	4,230
2016	2,234,556.00	13,350	14,713	2,331,571	64.63	36,076
	10,634,133.81	1,872,668	2,063,880	9,101,961		166,092

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 54.8 1.56

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 65-R2
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)
1949	133,005.18	103,281	139,655			
1950	154,869.55	119,108	162,613			
1951	14,464.16	11,014	15,187			
1952	180,863.15	136,324	189,906			
1953	388,251.78	289,568	407,664			
1954	230,585.80	170,151	242,115			
1955	1,138,078.31	830,417	1,194,982			
1956	660,729.53	476,673	693,766			
1957	375,415.47	267,621	394,186			
1958	185,537.89	130,676	194,815			
1959	492,791.22	342,777	517,431			
1960	502,941.28	345,370	522,678	5,410	22.49	241
1961	908,334.43	615,532	931,537	22,214	23.05	964
1962	6,013,352.21	4,019,631	6,083,250	230,770	23.62	9,770
1963	88,121.67	58,079	87,896	4,632	24.20	191
1964	401,464.61	260,772	394,648	26,890	24.79	1,085
1965	293,562.04	187,885	284,342	23,898	25.38	942
1966	501,489.02	316,101	478,383	48,180	25.98	1,855
1967	319,828.96	198,393	300,245	35,575	26.60	1,337
1968	1,055,862.84	644,384	975,201	133,455	27.22	4,903
1969	699,106.68	419,656	635,101	98,961	27.84	3,555
1970	632,193.96	372,958	564,429	99,375	28.48	3,489
1971	669,175.83	387,854	586,972	115,663	29.12	3,972
1972	759,384.78	432,046	653,852	143,502	29.78	4,819
1973	122,413.01	68,340	103,425	25,109	30.44	825
1974	717,290.54	392,800	594,458	158,697	31.10	5,103
1975	1,646,361.12	883,493	1,337,065	391,614	31.78	12,323
1976	1,963,644.58	1,032,192	1,562,104	499,723	32.46	15,395
1977	224,999.47	115,762	175,192	61,057	33.15	1,842
1978	1,114,591.39	560,853	848,787	321,534	33.85	9,499
1979	156,658.97	77,058	116,618	47,874	34.55	1,386
1980	2,064,742.06	991,590	1,500,658	667,321	35.27	18,920
1981	678,886.75	318,251	481,636	231,195	35.98	6,426
1982	496,568.14	226,927	343,428	177,969	36.71	4,848
1983	3,048,125.97	1,357,026	2,053,703	1,146,829	37.44	30,631
1984	642,173.87	278,222	421,057	253,226	38.18	6,632
1985	939,249.75	395,698	598,843	387,369	38.92	9,953
1986	452,533.77	185,094	280,119	195,041	39.68	4,915
1987	2,126,174.28	843,879	1,277,114	955,369	40.43	23,630
1988	384,022.29	147,640	223,436	179,787	41.20	4,364
1989	4,208,691.57	1,565,741	2,369,569	2,049,557	41.97	48,834
1990	2,508,095.08	901,868	1,364,874	1,268,626	42.74	29,682
1991	2,088,083.81	724,201	1,095,995	1,096,493	43.53	25,189

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION 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)
SURVIVOR CURVE.. IOWA 65-R2						
NET SALVAGE PERCENT.. -5						
1992	618,373.51	206,676	312,780	336,512	44.31	7,594
1993	4,259,761.00	1,368,661	2,071,311	2,401,438	45.11	53,235
1994	4,877,113.92	1,503,978	2,276,098	2,844,872	45.91	61,966
1995	4,519,712.75	1,335,345	2,020,891	2,724,807	46.71	58,335
1996	3,565,975.39	1,006,910	1,523,843	2,220,431	47.52	46,726
1998	3,836,536.09	981,672	1,485,648	2,542,715	49.16	51,723
1999	1,099,558.01	266,605	403,476	751,060	49.99	15,024
2000	4,640,156.15	1,062,863	1,608,521	3,263,643	50.82	64,220
2001	3,036,108.43	654,256	990,141	2,197,773	51.66	42,543
2002	1,880,479.20	379,717	574,658	1,399,845	52.50	26,664
2003	6,876,593.16	1,294,116	1,958,496	5,261,927	53.35	98,630
2004	9,251,671.83	1,614,024	2,442,640	7,271,615	54.20	134,163
2005	4,210,946.31	676,135	1,023,253	3,398,241	55.06	61,719
2006	5,283,396.30	774,940	1,172,783	4,374,783	55.92	78,233
2007	1,516,022.60	201,302	304,647	1,287,177	56.78	22,670
2008	10,664,651.53	1,266,257	1,916,335	9,281,549	57.65	160,998
2009	12,989,999.38	1,357,676	2,054,687	11,584,812	58.53	197,929
2010	7,839,712.21	707,926	1,071,365	7,160,333	59.41	120,524
2011	3,903,549.10	296,994	449,466	3,649,261	60.29	60,528
2012	15,715,505.73	969,780	1,467,650	15,033,631	61.18	245,728
2013	12,841,627.23	607,846	919,905	12,563,804	62.07	202,413
2014	17,697,216.39	580,318	878,245	17,703,832	62.97	281,147
2015	7,662,667.00	139,836	211,625	7,834,175	63.87	122,658
2016	6,207,622.00	34,089	51,590	6,466,413	64.66	100,006
	197,377,671.99	41,490,828	62,588,989	144,657,567		2,612,896

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4 1.32

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1929	3,280.00	4,100	4,100			
1930	5,130.00	6,412	6,412			
1931	1,905.00	2,381	2,381			
1932	1,704.00	2,130	2,130			
1933	1,856.00	2,320	2,320			
1934	2,177.00	2,721	2,721			
1935	1,777.00	2,221	2,221			
1936	3,013.00	3,766	3,766			
1937	1,612.00	2,015	2,015			
1938	390.00	488	488			
1939	2,265.00	2,831	2,831			
1940	3,372.00	4,215	4,215			
1941	639.00	794	785	14	0.29	14
1942	1,388.00	1,717	1,697	38	0.47	38
1943	4,351.00	5,358	5,297	142	0.67	142
1944	5,560.00	6,811	6,733	217	0.90	217
1946	661.69	802	793	34	1.38	25
1949	3,600.00	4,287	4,238	262	2.13	123
1950	10,600.00	12,549	12,406	844	2.38	355
1951	12,822.00	15,087	14,915	1,112	2.64	421
1952	3,384.76	3,958	3,913	318	2.90	110
1953	537.29	625	618	54	3.15	17
1955	37,880.00	43,488	42,991	4,359	3.67	1,188
1956	35,482.00	40,479	40,016	4,336	3.93	1,103
1957	32,311.00	36,628	36,209	4,180	4.19	998
1958	29,344.00	33,053	32,675	4,005	4.45	900
1959	24,394.00	27,294	26,982	3,510	4.72	744
1963	4,086.94	4,441	4,390	719	5.88	122
1964	17,001.73	18,324	18,115	3,137	6.20	506
1965	22,723.10	24,276	23,999	4,405	6.54	674
1966	40,774.20	43,153	42,660	8,308	6.90	1,204
1967	76,368.56	80,038	79,123	16,338	7.27	2,247
1968	75,131.37	77,928	77,037	16,877	7.66	2,203
1969	98,547.69	101,066	99,911	23,274	8.08	2,880
1970	191,799.05	194,410	192,188	47,561	8.51	5,589
1971	67,214.55	67,289	66,520	17,498	8.96	1,953
1972	511,465.87	505,213	499,439	139,893	9.44	14,819
1973	537,314.92	523,432	517,449	154,195	9.93	15,528
1974	713,072.17	684,353	676,531	214,809	10.45	20,556
1975	721,346.62	681,474	673,685	227,998	10.99	20,746
1976	739,623.50	687,230	679,375	245,154	11.55	21,225
1977	588,173.20	537,032	530,894	204,322	12.13	16,844
1978	1,195,487.51	1,071,949	1,059,697	434,662	12.72	34,172

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 45-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	1,397,695.81	1,229,204	1,215,155	531,965	13.34	39,877
1980	1,316,124.97	1,134,056	1,121,094	524,062	13.98	37,487
1981	1,277,598.70	1,077,798	1,065,479	531,519	14.63	36,331
1982	1,758,954.81	1,451,138	1,434,552	764,142	15.30	49,944
1983	1,319,879.81	1,063,972	1,051,811	598,039	15.98	37,424
1984	1,576,240.94	1,239,970	1,225,798	744,503	16.68	44,634
1985	1,736,636.42	1,331,414	1,316,197	854,599	17.40	49,115
1986	1,885,856.68	1,407,580	1,391,492	965,829	18.13	53,272
1987	1,805,265.96	1,310,330	1,295,354	961,228	18.87	50,939
1988	1,784,656.84	1,257,692	1,243,317	987,504	19.63	50,306
1989	2,007,121.26	1,372,093	1,356,411	1,152,491	20.39	56,522
1990	1,578,318.00	1,044,768	1,032,827	940,070	21.17	44,406
1991	2,067,491.64	1,322,626	1,307,509	1,276,856	21.97	58,118
1992	1,660,461.96	1,025,335	1,013,616	1,061,961	22.77	46,639
1993	1,773,755.41	1,054,897	1,042,840	1,174,354	23.59	49,782
1994	2,160,900.51	1,235,927	1,221,801	1,479,325	24.41	60,603
1995	3,526,145.65	1,934,488	1,912,378	2,495,304	25.25	98,824
1996	2,964,760.74	1,556,499	1,538,709	2,167,242	26.10	83,036
1997	3,205,655.37	1,606,394	1,588,034	2,419,035	26.96	89,727
1998	3,231,492.73	1,541,260	1,523,644	2,515,722	27.83	90,396
1999	5,030,110.70	2,276,125	2,250,110	4,037,528	28.71	140,631
2000	5,667,608.02	2,424,461	2,396,751	4,687,759	29.60	158,370
2001	4,788,230.28	1,929,896	1,907,838	4,077,450	30.49	133,731
2002	4,037,271.25	1,525,180	1,507,748	3,538,841	31.40	112,702
2003	4,167,717.82	1,469,121	1,452,330	3,757,317	32.31	116,290
2004	6,471,770.08	2,115,945	2,091,761	5,997,952	33.23	180,498
2005	9,444,376.78	2,843,820	2,811,317	8,994,154	34.16	263,295
2006	4,220,460.94	1,160,627	1,147,362	4,128,214	35.10	117,613
2007	6,750,025.87	1,679,997	1,660,796	6,776,736	36.04	188,034
2008	6,686,739.31	1,487,799	1,470,794	6,887,630	36.99	186,202
2009	6,588,997.10	1,290,373	1,275,625	6,960,621	37.95	183,416
2010	5,834,678.50	987,009	975,728	6,317,620	38.91	162,365
2011	7,817,343.15	1,113,971	1,101,239	8,670,440	39.87	217,468
2012	7,458,682.89	861,851	852,001	8,471,353	40.84	207,428
2013	6,166,507.68	546,430	540,185	7,167,950	41.81	171,441
2014	6,692,434.83	410,832	406,136	7,959,408	42.79	186,011
2015	8,067,864.00	275,618	272,468	9,812,362	43.77	224,180
2016	5,940,347.00	61,037	60,339	7,365,095	44.63	165,026
	157,697,747.13	56,227,671	55,585,427	141,536,757		4,409,746

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.1 2.80

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 48-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1932	1,770.00	1,982	2,036			
1933	2,100.00	2,338	2,415			
1934	1,553.00	1,719	1,786			
1935	2,848.00	3,133	3,275			
1936	3,132.00	3,425	3,602			
1937	5,757.00	6,259	6,621			
1938	2,865.00	3,097	3,295			
1939	2,594.00	2,789	2,983			
1940	4,978.00	5,324	5,725			
1941	1,615.00	1,718	1,857			
1943	3,548.00	3,738	4,080			
1948	21,873.89	22,461	25,155			
1949	7,946.80	8,116	9,139			
1951	12,999.88	13,131	14,927	23	5.84	4
1952	17,447.23	17,523	19,920	144	6.08	24
1953	5,291.30	5,283	6,006	79	6.33	12
1958	37,774.00	36,499	41,492	1,948	7.67	254
1961	79,033.18	74,585	84,788	6,100	8.61	708
1962	115,256.67	107,831	122,582	9,963	8.95	1,113
1963	122,198.07	113,271	128,766	11,762	9.31	1,263
1964	156,782.70	143,939	163,629	16,671	9.68	1,722
1965	157,239.33	142,890	162,437	18,388	10.07	1,826
1966	264,442.22	237,713	270,231	33,878	10.48	3,233
1967	326,780.89	290,383	330,106	45,692	10.91	4,188
1968	359,965.54	315,988	359,214	54,746	11.36	4,819
1969	420,012.83	364,072	413,875	69,140	11.82	5,849
1970	406,893.80	348,021	395,628	72,300	12.30	5,878
1971	26,215.77	22,109	25,133	5,015	12.80	392
1972	307,139.60	255,195	290,104	63,107	13.32	4,738
1973	397,244.99	325,018	369,479	87,353	13.85	6,307
1974	468,073.34	376,799	428,343	109,941	14.40	7,635
1975	628,695.14	497,510	565,567	157,432	14.97	10,516
1976	541,000.86	420,468	477,986	144,165	15.56	9,265
1977	358,962.83	273,827	311,285	101,522	16.16	6,282
1978	920,055.12	688,397	782,566	275,497	16.77	16,428
1979	1,037,258.00	760,440	864,464	328,383	17.40	18,873
1980	822,922.52	590,491	671,267	275,094	18.05	15,241
1981	866,347.85	608,161	691,354	304,946	18.70	16,307
1982	1,078,954.18	740,086	841,326	399,471	19.37	20,623
1983	698,979.24	467,891	531,896	271,930	20.06	13,556
1984	879,505.76	574,200	652,748	358,684	20.75	17,286
1985	1,149,626.07	730,999	830,996	491,074	21.46	22,883
1986	840,800.41	520,126	591,277	375,643	22.18	16,936

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT.. -15						
1987	765,691.83	460,270	523,233	357,313	22.91	15,596
1988	1,013,301.08	591,143	672,008	493,288	23.65	20,858
1989	1,113,040.02	629,336	715,426	564,570	24.40	23,138
1990	1,007,691.10	551,413	626,843	532,002	25.16	21,145
1991	1,328,673.88	702,548	798,653	729,322	25.93	28,127
1992	1,366,577.64	697,052	792,405	779,159	26.71	29,171
1993	850,173.21	417,556	474,675	503,024	27.50	18,292
1994	1,058,449.89	499,570	567,909	649,308	28.30	22,944
1995	2,015,805.12	912,295	1,037,092	1,281,084	29.11	44,008
1996	1,720,820.33	744,993	846,904	1,132,039	29.93	37,823
1997	1,951,785.41	806,648	916,993	1,327,560	30.75	43,173
1998	1,686,399.55	663,028	753,727	1,185,632	31.59	37,532
1999	2,475,577.55	923,482	1,049,810	1,797,104	32.43	55,415
2000	1,512,571.64	533,439	606,411	1,133,046	33.28	34,046
2001	2,418,661.29	803,147	913,013	1,868,447	34.14	54,729
2002	1,747,269.59	544,195	618,638	1,390,722	35.00	39,735
2003	1,820,914.30	528,748	601,078	1,492,973	35.88	41,610
2004	2,910,472.96	783,777	890,994	2,456,050	36.76	66,813
2005	4,997,285.58	1,240,349	1,410,022	4,336,856	37.64	115,219
2006	2,279,065.11	516,532	587,191	2,033,734	38.54	52,769
2007	4,049,688.20	830,508	944,117	3,713,024	39.44	94,144
2008	4,259,029.58	781,604	888,523	4,009,361	40.34	99,389
2009	3,418,143.22	552,758	628,372	3,302,493	41.25	80,060
2010	3,254,818.49	454,630	516,821	3,226,220	42.17	76,505
2011	5,043,561.65	593,292	674,451	5,125,645	43.09	118,952
2012	4,233,986.14	403,744	458,974	4,410,110	44.02	100,184
2013	3,495,972.56	255,454	290,399	3,729,969	44.95	82,980
2014	5,243,161.15	266,329	302,762	5,726,873	45.88	124,823
2015	5,221,496.00	147,596	167,787	5,836,933	46.82	124,668
2016	4,593,014.00	38,506	43,773	5,238,193	47.65	109,931
	92,419,578.08	28,002,887	31,830,365	74,452,150		2,047,940

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.4 2.22

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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)
SURVIVOR CURVE.. IOWA 57-R4						
NET SALVAGE PERCENT.. -5						
1952	73.82	70	78			
1953	3,238.68	3,048	3,385	16	5.91	3
1957	17,759.31	16,240	18,033	614	7.36	83
1958	23,485.27	21,294	23,646	1,014	7.78	130
1959	1,024.57	920	1,022	54	8.23	7
1960	8,967.72	7,979	8,860	556	8.70	64
1961	4,755.42	4,187	4,649	344	9.20	37
1962	70,605.51	61,481	68,271	5,865	9.73	603
1963	13,389.25	11,521	12,793	1,266	10.29	123
1964	7,826.61	6,651	7,385	833	10.87	77
1965	79,971.40	67,058	74,463	9,507	11.48	828
1966	26,373.62	21,804	24,212	3,480	12.12	287
1967	12,058.25	9,825	10,910	1,751	12.77	137
1968	29,995.59	24,069	26,727	4,768	13.44	355
1969	170,812.21	134,924	149,824	29,529	14.12	2,091
1970	115,300.43	89,610	99,506	21,559	14.81	1,456
1971	21,289.78	16,271	18,068	4,286	15.51	276
1972	3,807.43	2,859	3,175	823	16.23	51
1973	299,361.82	220,804	245,188	69,142	16.96	4,077
1974	770,539.83	557,827	619,430	189,637	17.70	10,714
1975	320,544.24	227,630	252,768	83,803	18.45	4,542
1976	679,247.57	472,723	524,928	188,282	19.22	9,796
1977	348,744.37	237,696	263,946	102,236	20.00	5,112
1978	736,270.06	490,978	545,199	227,885	20.80	10,956
1979	723,393.09	471,597	523,677	235,886	21.61	10,916
1980	894,628.90	569,713	632,629	306,731	22.43	13,675
1981	815,811.33	507,048	563,043	293,559	23.26	12,621
1982	700,253.44	424,263	471,116	264,150	24.11	10,956
1983	892,305.36	526,484	584,626	352,295	24.97	14,109
1984	1,605,075.12	921,605	1,023,381	661,948	25.83	25,627
1985	1,337,967.15	746,546	828,990	575,876	26.71	21,560
1986	1,207,537.33	653,977	726,198	541,716	27.60	19,627
1987	1,411,487.33	741,031	822,866	659,196	28.50	23,130
1988	1,235,347.37	627,855	697,192	599,923	29.41	20,399
1989	1,229,239.00	603,906	670,598	620,103	30.33	20,445
1990	1,114,041.57	528,233	586,568	583,176	31.26	18,656
1991	1,004,159.01	458,924	509,605	544,762	32.19	16,923
1992	1,049,587.54	461,513	512,480	589,587	33.13	17,796
1993	1,081,834.06	456,767	507,210	628,716	34.08	18,448
1994	1,504,406.99	608,852	676,090	903,537	35.03	25,793
1995	2,457,277.98	951,040	1,056,067	1,524,075	35.99	42,347
1996	2,738,595.73	1,010,977	1,122,623	1,752,903	36.96	47,427
1997	2,252,983.99	791,872	879,322	1,486,311	37.92	39,196

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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)
SURVIVOR CURVE.. IOWA 57-R4						
NET SALVAGE PERCENT.. -5						
1998	4,445,985.23	1,482,367	1,646,071	3,022,213	38.90	77,692
1999	4,190,942.40	1,322,479	1,468,525	2,931,965	39.87	73,538
2000	3,818,249.54	1,135,916	1,261,360	2,747,802	40.85	67,266
2001	4,019,085.33	1,122,362	1,246,309	2,973,731	41.84	71,074
2002	4,977,792.08	1,300,242	1,443,833	3,782,849	42.82	88,343
2003	5,358,382.29	1,301,926	1,445,703	4,180,598	43.81	95,426
2004	7,901,354.10	1,775,766	1,971,871	6,324,551	44.80	141,173
2005	6,794,769.02	1,403,144	1,558,098	5,576,409	45.79	121,782
2006	5,073,437.78	955,151	1,060,632	4,266,478	46.78	91,203
2007	7,071,508.27	1,202,344	1,335,123	6,089,961	47.77	127,485
2008	5,443,699.10	825,316	916,459	4,799,425	48.77	98,409
2009	4,886,039.37	651,656	723,621	4,406,720	49.76	88,559
2010	2,440,363.75	280,504	311,481	2,250,901	50.76	44,344
2011	3,022,456.18	291,747	323,966	2,849,613	51.76	55,054
2012	4,692,725.35	366,546	407,025	4,520,337	52.76	85,677
2013	4,486,032.56	268,583	298,244	4,412,090	53.75	82,085
2014	5,850,132.74	242,450	269,224	5,873,415	54.75	107,277
2015	3,812,436.00	87,787	97,482	3,905,576	55.75	70,055
2016	5,032,503.00	34,294	38,081	5,246,047	56.63	92,637
	122,339,269.14	30,820,252	34,223,855	94,232,378		2,150,535

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.76

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 40-R3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	2,442.08	2,650	2,546	384	3.83	100
1965	16,697.98	17,984	17,280	2,758	4.10	673
1966	30,065.49	32,137	30,878	5,201	4.37	1,190
1967	70,371.80	74,629	71,706	12,740	4.65	2,740
1968	20,944.59	22,023	21,161	3,973	4.95	803
1969	33,596.34	35,024	33,652	6,664	5.25	1,269
1970	84,569.58	87,327	83,907	17,576	5.58	3,150
1974	84,741.12	83,716	80,437	21,252	7.07	3,006
1975	178,120.38	173,667	166,866	46,878	7.50	6,250
1976	134,038.66	128,878	123,831	37,015	7.95	4,656
1977	94,078.72	89,102	85,612	27,282	8.43	3,236
1978	242,774.95	226,291	217,429	73,901	8.93	8,276
1979	318,167.92	291,601	280,181	101,621	9.45	10,754
1980	480,917.26	432,826	415,875	161,226	10.00	16,123
1981	599,635.85	529,418	508,684	210,879	10.57	19,951
1982	307,163.84	265,758	255,350	113,247	11.16	10,148
1983	493,599.80	418,030	401,659	190,661	11.77	16,199
1984	751,122.81	621,704	597,356	303,991	12.41	24,496
1985	871,865.12	704,641	677,045	369,193	13.06	28,269
1986	628,506.65	495,326	475,927	278,281	13.73	20,268
1987	753,689.05	578,381	555,730	348,697	14.42	24,181
1988	1,068,424.90	797,152	765,933	516,177	15.13	34,116
1989	1,140,650.82	826,402	794,037	574,744	15.85	36,261
1990	972,572.60	683,038	656,288	510,799	16.59	30,790
1991	1,230,999.54	836,833	804,060	673,139	17.34	38,820
1992	1,104,798.18	725,521	697,107	628,651	18.11	34,713
1993	1,210,533.14	766,631	736,607	716,033	18.89	37,905
1994	2,322,497.69	1,415,795	1,360,348	1,426,649	19.68	72,492
1995	2,473,015.66	1,447,456	1,390,769	1,576,850	20.49	76,957
1996	2,094,483.94	1,174,377	1,128,384	1,384,997	21.31	64,993
1997	3,138,446.77	1,681,580	1,615,724	2,150,412	22.14	97,128
1998	3,959,026.02	2,020,291	1,941,169	2,809,662	22.99	122,212
1999	3,564,497.13	1,728,068	1,660,391	2,617,006	23.84	109,774
2000	3,212,307.53	1,473,485	1,415,778	2,438,991	24.71	98,705
2001	3,885,053.59	1,679,509	1,613,734	3,048,330	25.59	119,122
2002	4,269,260.17	1,731,612	1,663,796	3,459,316	26.48	130,639
2003	3,621,531.92	1,371,112	1,317,415	3,028,423	27.38	110,607
2004	8,317,238.54	2,921,846	2,807,416	7,173,270	28.29	253,562
2005	8,812,910.00	2,852,739	2,741,016	7,834,476	29.21	268,212
2006	7,701,133.04	2,280,305	2,191,000	7,050,360	30.13	233,998
2007	8,051,847.54	2,157,090	2,072,611	7,589,606	31.07	244,274
2008	7,794,256.99	1,868,283	1,795,115	7,557,993	32.01	236,113
2009	7,243,932.57	1,529,919	1,470,002	7,222,717	32.96	219,136

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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)
SURVIVOR CURVE.. IOWA 40-R3						
NET SALVAGE PERCENT.. -20						
2010	2,446,568.28	446,254	428,777	2,507,105	33.92	73,912
2011	4,923,654.01	756,273	726,655	5,181,730	34.88	148,559
2012	6,226,608.36	777,081	746,648	6,725,282	35.84	187,647
2013	8,476,581.13	808,666	776,996	9,394,901	36.82	255,158
2014	11,738,584.43	778,268	747,788	13,338,513	37.79	352,964
2015	10,425,299.00	384,694	369,628	12,140,731	38.77	313,148
2016	10,805,610.00	119,942	115,245	12,851,487	39.63	324,287
	148,429,433.48	43,351,335	41,653,549	136,461,771		4,531,942

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 3.05

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. -10						
1925	1,174.00	1,291	1,291			
1926	3,434.88	3,778	3,778			
1927	2,312.66	2,536	2,488	56	0.16	56
1928	1,669.23	1,824	1,790	46	0.36	46
1929	3,279.36	3,569	3,502	105	0.57	105
1930	3,152.95	3,416	3,352	116	0.80	116
1931	1,975.01	2,130	2,090	83	1.03	81
1932	617.07	663	650	29	1.27	23
1933	954.85	1,020	1,001	49	1.51	32
1934	2,072.60	2,205	2,163	117	1.75	67
1935	3,119.69	3,303	3,241	191	1.99	96
1936	5,086.87	5,359	5,258	338	2.24	151
1937	7,156.66	7,502	7,361	511	2.49	205
1938	4,812.30	5,019	4,924	370	2.75	135
1939	5,173.86	5,369	5,268	423	3.00	141
1940	4,975.45	5,136	5,039	434	3.26	133
1941	8,708.12	8,943	8,774	805	3.52	229
1942	1,762.87	1,801	1,767	172	3.78	46
1943	1,049.41	1,067	1,047	107	4.03	27
1944	754.49	763	749	81	4.29	19
1945	16,638.00	16,731	16,415	1,887	4.55	415
1946	24,318.63	24,323	23,864	2,886	4.81	600
1947	29,476.22	29,322	28,769	3,655	5.07	721
1948	35,715.04	35,328	34,662	4,625	5.34	866
1949	35,123.34	34,546	33,894	4,742	5.61	845
1950	32,960.18	32,234	31,626	4,630	5.88	787
1951	48,549.33	47,187	46,297	7,107	6.17	1,152
1952	55,975.99	54,068	53,048	8,526	6.46	1,320
1953	79,026.05	75,841	74,411	12,518	6.76	1,852
1954	21,048.90	20,061	19,683	3,471	7.08	490
1955	4,174.00	3,950	3,875	716	7.40	97
1956	24,352.00	22,875	22,444	4,343	7.74	561
1957	36,112.00	33,652	33,017	6,706	8.10	828
1958	120,660.02	111,515	109,412	23,314	8.47	2,753
1959	185,018.46	169,498	166,301	37,219	8.86	4,201
1960	161,157.54	146,300	143,541	33,732	9.26	3,643
1961	231,981.21	208,573	204,639	50,540	9.68	5,221
1962	277,512.45	246,977	242,319	62,945	10.12	6,220
1963	146,505.36	128,986	126,553	34,603	10.58	3,271
1964	250,811.06	218,371	214,252	61,640	11.05	5,578
1965	322,501.46	277,508	272,274	82,478	11.54	7,147
1966	283,916.08	241,301	236,750	75,558	12.05	6,270
1967	375,716.78	315,190	309,245	104,043	12.58	8,271

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

SURVIVOR CURVE.. IOWA 53-R3
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1968	363,205.84	300,548	294,879	104,647	13.13	7,970
1969	420,322.59	342,929	336,461	125,894	13.69	9,196
1970	413,549.63	332,422	326,152	128,753	14.27	9,023
1971	434,422.16	343,790	337,306	140,558	14.87	9,452
1972	603,661.48	470,078	461,212	202,816	15.48	13,102
1973	1,077,398.79	824,904	809,346	375,793	16.11	23,327
1974	1,375,048.80	1,034,526	1,015,014	497,540	16.75	29,704
1975	827,018.98	610,887	599,365	310,356	17.41	17,826
1976	1,105,501.93	801,220	786,108	429,944	18.08	23,780
1977	1,361,855.05	967,794	949,541	548,500	18.76	29,238
1978	1,758,422.90	1,224,061	1,200,974	733,291	19.46	37,682
1979	1,553,639.01	1,058,608	1,038,642	670,361	20.17	33,236
1980	1,558,105.83	1,038,376	1,018,791	695,125	20.89	33,275
1981	1,543,757.48	1,005,108	986,151	711,982	21.63	32,916
1982	1,719,556.31	1,093,143	1,072,525	818,987	22.37	36,611
1983	1,827,135.94	1,132,711	1,111,347	898,503	23.13	38,846
1984	2,118,865.74	1,279,723	1,255,586	1,075,166	23.90	44,986
1985	2,090,139.35	1,228,530	1,205,359	1,093,794	24.68	44,319
1986	2,821,892.31	1,612,353	1,581,943	1,522,139	25.47	59,762
1987	2,211,287.26	1,227,227	1,204,080	1,228,336	26.26	46,776
1988	2,483,800.03	1,336,719	1,311,507	1,420,673	27.07	52,481
1989	1,904,860.58	992,712	973,989	1,121,358	27.89	40,206
1990	2,121,980.36	1,069,310	1,049,142	1,285,036	28.72	44,744
1991	2,076,421.00	1,010,584	991,524	1,292,539	29.55	43,741
1992	2,069,602.62	970,772	952,462	1,324,101	30.40	43,556
1993	375,329.49	169,430	166,234	246,628	31.25	7,892
1994	4,878,322.01	2,114,050	2,074,177	3,291,977	32.12	102,490
1995	4,444,175.23	1,845,688	1,810,877	3,077,716	32.99	93,292
1996	609,797.93	242,111	237,545	433,233	33.87	12,791
1997	7,150,893.41	2,707,078	2,656,020	5,209,963	34.76	149,884
1998	4,527,680.84	1,630,400	1,599,649	3,380,800	35.65	94,833
1999	3,773,875.40	1,287,680	1,263,393	2,887,870	36.56	78,990
2000	2,735,213.55	881,620	864,992	2,143,743	37.47	57,212
2001	4,698,988.10	1,425,837	1,398,944	3,769,943	38.38	98,227
2002	4,116,580.91	1,169,644	1,147,584	3,380,655	39.31	86,000
2003	3,352,066.34	887,711	870,968	2,816,305	40.24	69,988
2004	1,124,625.90	276,131	270,923	966,165	41.17	23,468
2005	15,862,756.30	3,585,253	3,517,632	13,931,400	42.11	330,834
2006	7,008,681.94	1,445,926	1,418,655	6,290,895	43.06	146,096
2007	16,887,949.77	3,150,987	3,091,557	15,485,188	44.01	351,856
2008	14,010,119.25	2,334,940	2,290,901	13,120,230	44.97	291,755
2009	14,569,671.14	2,137,954	2,097,630	13,929,008	45.93	303,266
2010	9,594,841.59	1,216,703	1,193,755	9,360,571	46.89	199,628

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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)
SURVIVOR CURVE.. IOWA 53-R3						
NET SALVAGE PERCENT.. -10						
2011	15,394,792.57	1,642,286	1,611,311	15,322,961	47.86	320,162
2012	17,134,557.93	1,479,381	1,451,478	17,396,536	48.84	356,194
2013	10,470,379.58	693,233	680,158	10,837,260	49.81	217,572
2014	12,075,141.31	553,887	543,440	12,739,215	50.79	250,821
2015	11,476,834.00	293,015	287,489	12,337,028	51.77	238,305
2016	9,411,853.00	72,264	70,901	10,282,137	52.63	195,366
	236,389,071.89	59,113,275	57,998,443	202,029,536		4,947,494

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 40.8 2.09

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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)
SURVIVOR CURVE.. IOWA 60-S3						
NET SALVAGE PERCENT.. -15						
1939	11,853.41	12,109	13,631			
1940	11,810.54	12,013	13,582			
1941	14,691.64	14,876	16,895			
1942	7,021.32	7,076	8,075			
1943	2,589.01	2,596	2,977			
1944	6,107.15	6,094	7,023			
1945	10,210.48	10,135	11,742			
1946	19,109.03	18,866	21,975			
1947	28,441.22	27,927	32,707			
1948	38,987.68	38,058	44,836			
1949	42,719.17	41,455	49,127			
1950	75,939.71	73,242	87,331			
1951	76,133.15	72,961	87,553			
1952	80,511.71	76,648	92,588			
1953	108,302.12	102,399	124,547			
1954	114,629.62	107,612	131,824			
1955	324,398.13	302,240	373,058			
1956	113,961.79	105,369	131,056			
1957	125,132.36	114,762	143,902			
1958	203,082.15	184,734	233,544			
1959	158,397.88	142,812	182,158			
1960	112,291.96	100,338	129,136			
1961	180,208.67	159,506	205,296	1,944	13.82	141
1962	172,583.18	151,268	194,693	3,778	14.27	265
1963	152,305.67	132,122	170,051	5,101	14.74	346
1964	189,983.56	163,024	209,824	8,657	15.23	568
1965	196,336.00	166,592	214,416	11,370	15.73	723
1966	201,519.07	169,020	217,541	14,206	16.24	875
1967	236,600.99	195,995	252,260	19,831	16.78	1,182
1968	234,812.50	192,040	247,170	22,864	17.33	1,319
1969	292,910.49	236,409	304,276	32,571	17.89	1,821
1970	321,234.23	255,638	329,025	40,394	18.48	2,186
1971	239,492.08	187,787	241,696	33,720	19.09	1,766
1972	331,021.07	255,623	329,006	51,668	19.71	2,621
1973	414,087.15	314,687	405,025	71,175	20.35	3,498
1974	555,876.28	415,409	534,662	104,596	21.01	4,978
1975	350,564.88	257,411	331,307	71,843	21.69	3,312
1976	466,416.91	336,219	432,739	103,640	22.39	4,629
1977	763,302.19	539,696	694,629	183,169	23.11	7,926
1978	799,826.65	554,180	713,271	206,530	23.85	8,660
1979	800,868.43	543,389	699,382	221,617	24.60	9,009
1980	875,574.26	580,987	747,773	259,137	25.38	10,210
1981	711,501.78	461,341	593,780	224,447	26.17	8,576

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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

SURVIVOR CURVE.. IOWA 60-S3
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1982	801,360.92	507,165	652,759	268,806	26.98	9,963
1983	1,049,797.46	647,699	833,637	373,630	27.81	13,435
1984	1,138,303.76	683,756	880,045	429,004	28.66	14,969
1985	1,044,420.03	610,150	785,308	415,775	29.52	14,085
1986	903,573.98	512,624	659,785	379,325	30.40	12,478
1987	802,403.71	441,543	568,299	354,465	31.29	11,328
1988	738,189.56	393,329	506,244	342,674	32.20	10,642
1989	837,242.36	431,347	555,176	407,653	33.12	12,308
1990	824,935.29	410,302	528,089	420,587	34.05	12,352
1991	740,696.83	355,056	456,983	394,818	34.99	11,284
1992	851,212.76	392,537	505,224	473,671	35.94	13,179
1993	6,199.00	2,745	3,533	3,596	36.90	97
1994	1,507,909.00	639,881	823,574	910,521	37.86	24,050
1995	1,285,661.04	521,663	671,419	807,091	38.83	20,785
1997	1,799,193.00	662,455	852,629	1,216,443	40.79	29,822
1998	1,008,319.00	352,126	453,212	706,355	41.78	16,907
1999	549,898.00	181,601	233,734	398,649	42.77	9,321
2000	1,020,817.63	317,750	408,968	764,972	43.76	17,481
2001	871,771.03	254,644	327,746	674,791	44.76	15,076
2002	835,903.25	228,143	293,637	667,652	45.76	14,590
2003	939,163.09	238,505	306,974	773,064	46.75	16,536
2004	1,105,897.02	259,660	334,202	937,580	47.75	19,635
2005	4,226,368.58	911,311	1,172,924	3,687,400	48.75	75,639
2006	0.11					
2007	2,775,535.97	492,090	633,356	2,558,510	50.75	50,414
2008	5,666.28	896	1,153	5,363	51.75	104
2010	969,221.23	116,108	149,440	965,164	53.75	17,957
2011	839,696.00	84,494	108,750	856,900	54.75	15,651
2012	1,187,345.00	96,715	124,479	1,240,968	55.75	22,260
2013	891,459.00	55,534	71,476	953,702	56.75	16,805
2015	4,828,753.00	115,670	148,876	5,404,190	58.75	91,986
2016	1,706,943.00	12,112	15,589	1,947,395	59.63	32,658
	48,267,203.16	18,772,276	24,074,309	31,432,975		718,408

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 43.8 1.49

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

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

SURVIVOR CURVE.. IOWA 33-S1.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1970	2,470.10	2,400	2,841			
1971	69,163.44	66,522	79,538			
1972	68,517.24	65,209	78,795			
1973	79,307.46	74,677	91,204			
1974	74,270.03	69,157	85,411			
1975	94,835.43	87,281	109,061			
1976	115,894.35	105,411	133,279			
1977	150,762.92	135,392	173,005	372	7.23	51
1978	127,849.82	113,345	144,833	2,194	7.56	290
1979	206,728.96	180,826	231,061	6,677	7.90	845
1980	248,429.01	214,270	273,796	11,897	8.25	1,442
1981	163,088.60	138,561	177,055	10,497	8.62	1,218
1982	390,227.73	326,510	417,218	31,544	8.99	3,509
1983	340,531.84	280,300	358,170	33,442	9.38	3,565
1984	392,387.39	317,514	405,723	45,522	9.78	4,655
1985	566,506.53	450,311	575,412	76,071	10.19	7,465
1986	579,762.80	452,161	577,776	88,951	10.62	8,376
1987	590,650.12	451,394	576,796	102,452	11.07	9,255
1988	857,509.49	641,590	819,830	166,306	11.53	14,424
1989	649,071.07	474,999	606,959	139,473	12.00	11,623
1990	745,379.90	532,493	680,425	176,762	12.50	14,141
1991	855,064.25	595,658	761,138	222,186	13.01	17,078
1992	589,927.24	400,062	511,203	167,213	13.54	12,350
1993	129,167.00	85,119	108,766	39,776	14.09	2,823
1994	1,156,984.26	739,456	944,885	385,647	14.66	26,306
1995	392,360.06	242,699	310,123	141,091	15.25	9,252
1997	1,542,295.21	886,820	1,133,188	640,451	16.50	38,815
1998	888,648.06	490,534	626,810	395,135	17.16	23,027
1999	1,563,325.68	825,903	1,055,348	742,477	17.84	41,619
2000	1,749,442.40	880,953	1,125,691	886,168	18.55	47,772
2001	2,622,320.56	1,253,794	1,602,111	1,413,558	19.28	73,317
2002	1,664,568.64	752,359	961,372	952,882	20.03	47,573
2003	1,245,095.77	528,915	675,853	756,007	20.81	36,329
2004	247.30	98	125	159	21.62	7
2005	4,298,300.14	1,581,774	2,021,208	2,921,837	22.44	130,207
2006	2,577,593.83	872,196	1,114,501	1,849,732	23.29	79,422
2007	94,509.99	29,115	37,203	71,483	24.16	2,959
2008	72,174.13	19,996	25,551	57,449	25.05	2,293
2009	8,316,390.76	2,040,256	2,607,061	6,956,788	25.96	267,981
2010	18,313.65	3,899	4,982	16,079	26.89	598
2011	15,949.33	2,868	3,665	14,677	27.84	527
2012	21,319.44	3,120	3,987	20,530	28.80	713
2013	8,863,865.70	997,734	1,274,915	8,918,531	29.77	299,581

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

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)
SURVIVOR CURVE.. IOWA 33-S1.5						
NET SALVAGE PERCENT.. -15						
2014	1,087,534.18	84,895	108,480	1,142,184	30.76	37,132
2015	3,040,579.00	132,454	169,251	3,327,415	31.75	104,800
2016	2,817,918.00	36,327	46,419	3,194,187	32.63	97,891
	52,137,238.81	18,667,327	23,832,024	36,125,801		1,481,231

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 24.4 2.84

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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)
SURVIVOR CURVE.. IOWA 38-R2						
NET SALVAGE PERCENT.. -15						
1969	7,940.14	7,509	8,707	424	6.75	63
1970	13,117.67	12,267	14,224	861	7.10	121
1971	20,992.15	19,402	22,497	1,644	7.46	220
1972	20,209.97	18,446	21,388	1,853	7.84	236
1973	27,237.63	24,539	28,453	2,870	8.23	349
1974	22,145.60	19,684	22,824	2,643	8.63	306
1975	27,954.75	24,492	28,399	3,749	9.05	414
1976	23,481.80	20,267	23,500	3,504	9.48	370
1977	28,564.42	24,265	28,135	4,714	9.93	475
1978	31,933.66	26,683	30,939	5,785	10.39	557
1979	30,079.33	24,696	28,635	5,956	10.87	548
1980	28,260.83	22,776	26,409	6,091	11.37	536
1981	59,996.37	47,426	54,991	14,005	11.88	1,179
1982	97,360.71	75,399	87,425	24,540	12.41	1,977
1983	116,902.20	88,623	102,758	31,680	12.95	2,446
1984	79,761.43	59,114	68,543	23,183	13.51	1,716
1985	66,682.36	48,271	55,970	20,715	14.08	1,471
1986	71,169.30	50,249	58,264	23,581	14.67	1,607
1987	96,523.63	66,397	76,987	34,015	15.27	2,228
1988	104,787.47	70,148	81,337	39,169	15.88	2,467
1989	129,601.99	84,288	97,732	51,310	16.51	3,108
1990	86,580.12	54,605	63,315	36,252	17.16	2,113
1991	138,717.98	84,716	98,228	61,298	17.82	3,440
1992	264,204.73	155,995	180,876	122,959	18.49	6,650
1993	233.50	133	154	115	19.17	6
1994	463,227.21	254,162	294,701	238,010	19.87	11,978
1995	380,733.94	200,716	232,730	205,114	20.58	9,967
1996	599.61	303	351	339	21.30	16
1997	571,146.31	276,034	320,062	336,756	22.03	15,286
1998	342,062.35	157,659	182,806	210,566	22.77	9,248
1999	410,342.40	179,815	208,496	263,398	23.52	11,199
2000	430,800.39	178,743	207,253	288,167	24.29	11,864
2001	517,524.65	202,668	234,994	360,159	25.06	14,372
2002	525,041.39	193,058	223,851	379,947	25.85	14,698
2003	936,882.12	322,093	373,467	703,947	26.64	26,424
2004	331,443.19	105,821	122,700	258,460	27.45	9,416
2005	1,840,059.18	542,391	628,903	1,487,165	28.26	52,624
2006	68,002.93	18,336	21,261	56,942	29.09	1,957
2007	981,726.57	240,056	278,345	850,641	29.92	28,431
2008	371,975.79	81,503	94,503	333,269	30.76	10,834
2009	430,136.78	83,182	96,450	398,207	31.61	12,598
2010	462,097.68	77,336	89,671	441,741	32.47	13,605
2011	384,076.14	54,279	62,936	378,752	33.33	11,364

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

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)
SURVIVOR CURVE.. IOWA 38-R2						
NET SALVAGE PERCENT.. -15						
2012	368,881.20	42,311	49,060	375,153	34.21	10,966
2013	384,926.75	33,899	39,306	403,360	35.09	11,495
2014	413,935.62	25,306	29,342	446,684	35.98	12,415
2015	319,782.00	10,937	12,681	355,068	36.87	9,630
2016	395,753.00	4,073	4,723	450,393	37.66	11,959
	12,925,596.94	4,415,071	5,119,282	9,745,154		356,949

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.3 2.76

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1939	2,006.29	2,324	2,209	199	1.73	115
1940	1,523.24	1,756	1,669	159	1.98	80
1941	704.20	807	767	78	2.23	35
1942	716.58	817	777	83	2.48	33
1943	380.37	431	410	46	2.74	17
1944	692.05	781	742	88	2.99	29
1946	566.72	632	601	79	3.51	23
1947	4,494.72	4,987	4,741	653	3.77	173
1948	14,905.69	16,449	15,637	2,250	4.02	560
1949	19,606.87	21,514	20,452	3,076	4.28	719
1950	15,089.36	16,463	15,650	2,457	4.54	541
1951	14,285.79	15,497	14,732	2,411	4.80	502
1952	28,379.36	30,602	29,091	4,964	5.07	979
1953	31,681.79	33,958	32,281	5,737	5.34	1,074
1955	2,026.00	2,144	2,038	393	5.91	66
1957	11,301.07	11,796	11,213	2,348	6.51	361
1958	54,157.64	56,112	53,341	11,648	6.83	1,705
1959	75,708.79	77,841	73,997	16,854	7.16	2,354
1960	191,044.48	194,820	185,199	44,054	7.51	5,866
1961	62,659.39	63,341	60,213	14,978	7.88	1,901
1962	132,643.69	132,877	126,315	32,857	8.26	3,978
1963	68,454.96	67,918	64,564	17,582	8.66	2,030
1964	52,735.05	51,790	49,233	14,049	9.08	1,547
1965	100,191.10	97,338	92,531	27,698	9.52	2,909
1966	42,026.00	40,375	38,381	12,050	9.97	1,209
1967	121,387.24	115,221	109,531	36,134	10.45	3,458
1968	113,598.11	106,491	101,232	35,086	10.94	3,207
1969	113,061.09	104,604	99,439	36,234	11.45	3,165
1970	64,508.99	58,863	55,956	21,455	11.98	1,791
1971	62,466.11	56,175	53,401	21,558	12.53	1,721
1972	192,759.85	170,708	162,278	69,034	13.10	5,270
1973	105,681.68	92,095	87,547	39,271	13.69	2,869
1974	180,453.58	154,656	147,019	69,525	14.29	4,865
1975	82,104.41	69,145	65,731	32,794	14.91	2,199
1976	94,119.77	77,818	73,975	38,969	15.55	2,506
1977	72,388.15	58,721	55,821	31,045	16.20	1,916
1978	129,194.02	102,725	97,652	57,381	16.87	3,401
1979	66,830.23	52,047	49,477	30,719	17.55	1,750
1980	99,341.85	75,722	71,983	47,227	18.24	2,589
1981	68,590.02	51,113	48,589	33,719	18.95	1,779
1982	82,911.38	60,353	57,373	42,121	19.67	2,141
1983	70,650.74	50,173	47,695	37,086	20.41	1,817
1984	68,682.77	47,556	45,208	37,211	21.15	1,759

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

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

SURVIVOR CURVE.. IOWA 50-R3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1985	87,495.47	58,986	56,073	48,922	21.91	2,233
1986	54,714.80	35,875	34,103	31,555	22.68	1,391
1987	42,676.71	27,183	25,841	25,371	23.46	1,081
1988	4,731.87	2,924	2,780	2,898	24.25	120
1989	8,744.08	5,236	4,977	5,516	25.05	220
1990	459,630.36	266,181	253,037	298,519	25.87	11,539
1991	415,189.27	232,273	220,803	277,424	26.69	10,394
1992	705,247.05	380,495	361,706	484,590	27.52	17,609
1993	631.70	328	312	446	28.36	16
1994	1,228,594.61	613,020	582,748	891,566	29.21	30,523
1995	510,513.86	244,066	232,014	380,603	30.08	12,653
1996	29,157.00	13,331	12,673	22,315	30.95	721
1997	967,815.08	422,277	401,424	759,954	31.82	23,883
1998	510,760.60	211,945	201,479	411,434	32.71	12,578
1999	356,458.81	140,217	133,293	294,458	33.61	8,761
2000	226,429.25	84,177	80,020	191,695	34.51	5,555
2001	20,554.41	7,192	6,837	17,828	35.42	503
2002	98,748.96	32,374	30,775	87,724	36.34	2,414
2003	98,467.74	30,107	28,620	89,541	37.26	2,403
2005	506,249.68	132,070	125,548	481,952	39.13	12,317
2006	429,206.02	102,288	97,237	417,810	40.07	10,427
2007	177,208.31	38,192	36,306	176,344	41.02	4,299
2008	52,363.46	10,079	9,581	53,255	41.98	1,269
2009	88,761.00	15,061	14,317	92,196	42.93	2,148
2010	40,930.15	5,992	5,696	43,420	43.90	989
2011	53,765.54	6,620	6,293	58,226	44.87	1,298
2012	812.17	81	77	898	45.84	20
2013	176,159.44	13,487	12,821	198,570	46.81	4,242
2014	147,307.20	7,813	7,427	169,342	47.79	3,543
2015	163,548.00	4,828	4,590	191,668	48.77	3,930
2016	469,148.00	4,166	3,960	559,018	49.63	11,264
	10,848,731.79	5,596,420	5,320,059	7,698,419		277,352

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.8 2.56

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 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)
SYSTEMS OPERATIONS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	3,248,534.25	1,638,886	1,662,567	1,585,968	23.67	67,003
1995	147,847.30	68,178	69,163	78,684	23.85	3,299
1996	1,101.93	495	502	600	23.89	25
1997	4,017.94	1,755	1,780	2,238	23.92	94
1998	15,214.70	6,445	6,538	8,677	23.96	362
1999	95,821.92	39,262	39,829	55,993	24.00	2,333
2000	38,230.33	15,119	15,337	22,893	24.03	953
2003	38,583.83	13,424	13,618	24,966	24.12	1,035
2005	45,754.98	14,262	14,468	31,287	24.18	1,294
2006	749,370.72	218,741	221,902	527,469	24.21	21,787
2010	1,102,763.13	221,854	225,060	877,704	24.30	36,120
2014	1,947,260.00	161,837	164,175	1,783,085	24.38	73,137
2015	11,150.00	535	543	10,607	24.40	435
2016	3,621,683.00	52,623	53,383	3,568,300	24.42	146,122
	11,067,334.03	2,453,416	2,488,866	8,578,468		353,999
STANTON TOWER						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2008	17,007,410.68	2,830,373	2,688,729	14,318,682	39.82	359,585
2010	2,529,852.70	331,487	314,898	2,214,955	39.99	55,388
2011	3,555,513.94	399,355	379,370	3,176,144	40.07	79,265
2012	86,690.19	8,070	7,666	79,024	40.14	1,969
2013	1,793,213.74	130,241	123,723	1,669,491	40.22	41,509
2014	2,769,987.00	142,183	135,068	2,634,919	40.29	65,399
2015	2,988,216.00	87,704	83,315	2,904,901	40.35	71,993
2016	4,381,874.00	39,744	37,755	4,344,119	40.41	107,501
	35,112,758.25	3,969,157	3,770,523	31,342,235		782,609

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 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)
EASTSIDE OPERATIONS CENTER						
INTERIM SURVIVOR CURVE.. IOWA 80-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2065						
NET SALVAGE PERCENT.. 0						
2015	40,665,138.00	1,020,695	1,059,598	39,605,540	46.99	842,850
	40,665,138.00	1,020,695	1,059,598	39,605,540		842,850
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. 0						
1964	26,691.00	20,305	13,373	13,318	9.57	1,392
1965	15,860.00	11,919	7,850	8,010	9.94	806
1966	243,327.23	180,610	118,948	124,380	10.31	12,064
1967	202,507.00	148,438	97,760	104,747	10.68	9,808
1968	299,598.00	216,759	142,755	156,843	11.06	14,181
1969	53,498.00	38,198	25,157	28,341	11.44	2,477
1970	33,169.00	23,359	15,384	17,785	11.83	1,503
1971	8,087.00	5,614	3,697	4,390	12.23	359
1972	15,465.00	10,586	6,972	8,493	12.62	673
1973	167,354.00	112,838	74,314	93,040	13.03	7,140
1974	48,381.00	32,137	21,165	27,216	13.43	2,027
1975	117,087.00	76,546	50,412	66,675	13.85	4,814
1976	264,998.00	170,460	112,263	152,735	14.27	10,703
1977	154,940.00	98,038	64,567	90,373	14.69	6,152
1978	33,195.00	20,647	13,598	19,597	15.12	1,296
1979	11,823.00	7,224	4,758	7,065	15.56	454
1980	85,641.96	51,364	33,828	51,814	16.01	3,236
1981	322,292.00	189,669	124,914	197,378	16.46	11,991
1982	104,206.56	60,127	39,599	64,608	16.92	3,818
1983	104,279.95	58,944	38,820	65,460	17.39	3,764
1984	61,639.69	34,118	22,470	39,170	17.86	2,193
1985	59,784.13	32,358	21,311	38,474	18.35	2,097
1986	151,138.98	79,953	52,656	98,483	18.84	5,227
1987	194,092.00	100,249	66,023	128,069	19.34	6,622
1989	283,178.19	138,970	91,524	191,654	20.37	9,409
1990	243,327.40	116,189	76,521	166,807	20.90	7,981
1992	237,961.52	107,142	70,562	167,399	21.99	7,613
1994	626,421.13	264,193	173,994	452,427	23.13	19,560
1995	210,345.75	85,663	56,417	153,929	23.71	6,492
1996	778,298.42	305,288	201,059	577,239	24.31	23,745
1997	891,408.57	336,061	221,326	670,083	24.92	26,889
1998	201,769.16	72,889	48,004	153,765	25.55	6,018

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 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)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-S0.5						
NET SALVAGE PERCENT.. 0						
1999	242,783.89	83,821	55,204	187,580	26.19	7,162
2002	214,249.81	63,204	41,625	172,624	28.20	6,121
2003	322,460.18	89,483	58,932	263,528	28.90	9,119
2004	5,249.85	1,362	897	4,353	29.62	147
2005	140,828.42	33,975	22,376	118,453	30.35	3,903
2006	220,637.05	49,092	32,331	188,306	31.10	6,055
2007	87,174.15	17,696	11,654	75,520	31.88	2,369
2008	222,606.77	40,793	26,866	195,741	32.67	5,991
2009	639,747.78	104,279	68,677	571,071	33.48	17,057
2010	741,126.96	105,425	69,432	671,695	34.31	19,577
2011	313,055.13	37,880	24,947	288,108	35.16	8,194
2012	147,440.45	14,633	9,637	137,803	36.03	3,825
2013	57,010.69	4,390	2,891	54,119	36.92	1,466
2014	692,824.00	37,412	24,639	668,185	37.84	17,658
2015	4,735,347.00	144,428	95,119	4,640,228	38.78	119,655
2016	555,623.00	5,140	3,385	552,238	39.63	13,935
	15,589,930.77	4,039,868	2,660,611	12,929,320		464,738
	102,435,161.05	11,483,136	9,979,598	92,455,563		2,444,196

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 37.8   2.39

EL PASO ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND 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)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
1996	141,972.28	141,972	141,972			
1997	1,497,850.23	1,441,681	1,497,850			
1998	761,499.94	694,869	761,500			
2001	156,977.70	119,695	156,978			
2002	1,465,595.57	1,044,237	1,465,596			
2003	62,401.74	41,341	62,402			
2004	1,470,994.53	900,984	1,470,995			
2005	784,959.89	441,540	784,960			
2006	121,671.40	62,357	121,671			
2007	637,709.63	294,941	637,710			
2008	681,482.46	281,112	681,482			
2009	9,533.63	3,456	9,534			
2010	5,843.85	1,826	5,113	731	13.75	53
2011	367,008.60	96,340	269,766	97,243	14.75	6,593
2012	115,597.15	24,564	68,783	46,814	15.75	2,972
2013	82,105.15	13,342	37,359	44,746	16.75	2,671
2014	7,117.00	801	2,243	4,874	17.75	275
2015	73,802.00	4,613	12,917	60,885	18.75	3,247
2016	100,873.00	1,917	5,368	95,505	19.62	4,868
	8,544,995.75	5,611,588	8,194,199	350,797		20,679

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 17.0 0.24

EL PASO ELECTRIC COMPANY

ACCOUNT 393.00 STORES 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)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1995	23,571.22	20,036	23,536	35	3.75	9
1997	4,369.42	3,364	3,952	417	5.75	73
1998	15,464.20	11,289	13,260	2,204	6.75	327
1999	2,062.17	1,423	1,672	390	7.75	50
2004	7,880.61	3,861	4,535	3,346	12.75	262
	53,347.62	39,973	46,955	6,393		721

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.9   1.35

EL PASO ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE 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)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1991	56,112.00	56,112	56,112			
1992	106,035.00	102,854	106,035			
1993	100,824.78	93,767	100,825			
1994	182,442.45	162,374	179,753	2,689	2.75	978
1995	7,285.34	6,193	6,856	429	3.75	114
1996	168,391.99	136,398	150,996	17,396	4.75	3,662
1997	215,123.08	165,645	183,374	31,749	5.75	5,522
1998	89,898.59	65,626	72,650	17,249	6.75	2,555
1999	45,835.65	31,627	35,012	10,824	7.75	1,397
2000	12,490.79	8,119	8,988	3,503	8.75	400
2001	131,389.69	80,148	88,726	42,664	9.75	4,376
2002	69,769.18	39,768	44,024	25,745	10.75	2,395
2003	27,767.36	14,717	16,292	11,475	11.75	977
2004	221,340.15	108,457	120,065	101,275	12.75	7,943
2007	313,676.74	116,060	128,482	185,195	15.75	11,758
2010	240,653.60	60,163	66,602	174,052	18.75	9,283
2011	22,566.80	4,739	5,246	17,321	19.75	877
2012	219,690.49	37,347	41,344	178,346	20.75	8,595
2013	334,404.64	43,473	48,126	286,279	21.75	13,162
2014	514,830.00	46,335	51,294	463,536	22.75	20,375
2015	243,753.00	12,188	13,492	230,261	23.75	9,695
2016	291,269.00	4,427	4,901	286,368	24.62	11,632
	3,615,550.32	1,396,537	1,529,195	2,086,355		115,696

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 3.20

EL PASO ELECTRIC COMPANY

ACCOUNT 395.00 LABORATORY 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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	103,853.59	103,854	103,854			
2002	57,803.73	54,914	51,614	6,190	0.75	6,190
2003	40,700.86	35,952	33,791	6,910	1.75	3,949
2004	192,560.17	157,258	147,807	44,753	2.75	16,274
2005	49,129.80	36,847	34,633	14,497	3.75	3,866
2007	414,152.23	255,395	240,046	174,106	5.75	30,279
2008	11,738.77	6,456	6,068	5,671	6.75	840
2010	415,102.66	172,961	162,567	252,536	8.75	28,861
2011	517,148.78	181,002	170,124	347,025	9.75	35,592
2012	316,791.37	89,756	84,362	232,429	10.75	21,621
2013	30,060.00	6,513	6,122	23,938	11.75	2,037
2014	442,295.00	66,344	62,357	379,938	12.75	29,799
2015	400,113.00	33,341	31,337	368,776	13.75	26,820
2016	769,924.00	19,502	18,330	751,594	14.62	51,409
	3,761,373.96	1,220,095	1,153,012	2,608,362		257,537

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.1 6.85

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED 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)
SURVIVOR CURVE.. IOWA 22-R2.5						
NET SALVAGE PERCENT.. +5						
1996	54,493.15	37,368	33,953	17,815	6.12	2,911
1997	81,900.29	54,216	49,261	28,544	6.67	4,279
1999	81,046.64	49,487	44,965	32,029	7.86	4,075
2000	25,971.36	15,129	13,746	10,927	8.51	1,284
2001	32,732.87	18,106	16,451	14,645	9.19	1,594
2004	1,911.68	878	798	1,018	11.36	90
2005	8,539.02	3,636	3,304	4,808	12.14	396
2007	922,486.89	329,030	298,962	577,401	13.74	42,023
2009	22,288.95	6,333	5,754	15,421	15.42	1,000
2010	163,750.56	40,376	36,686	118,877	16.29	7,298
2013	108,675.95	14,220	12,921	90,321	18.97	4,761
2014	49,907.00	4,547	4,131	43,281	19.89	2,176
2015	714,189.00	36,394	33,068	645,412	20.82	31,000
2016	1,599,029.00	24,169	21,961	1,497,117	21.65	69,151
	3,866,922.36	633,889	575,961	3,097,615		172,038

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.0 4.45

EL PASO ELECTRIC COMPANY

ACCOUNT 397.00 COMMUNICATION 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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2001	131,411.30	131,411	131,411			
2002	248,470.08	236,047	191,738	56,732	0.75	56,732
2003	832,072.81	734,995	597,029	235,044	1.75	134,311
2004	1,367,061.83	1,116,438	906,871	460,191	2.75	167,342
2005	212,305.76	159,229	129,340	82,966	3.75	22,124
2006	2,589,374.71	1,769,397	1,437,262	1,152,113	4.75	242,550
2007	3,129,064.33	1,929,600	1,567,394	1,561,670	5.75	271,595
2008	482,036.87	265,120	215,354	266,683	6.75	39,509
2009	818,608.69	395,658	321,389	497,220	7.75	64,157
2010	480,535.43	200,225	162,641	317,894	8.75	36,331
2011	6,669,762.72	2,334,417	1,896,222	4,773,541	9.75	489,594
2012	880,838.98	249,568	202,721	678,118	10.75	63,081
2013	1,104,193.98	239,246	194,337	909,857	11.75	77,435
2014	1,588,013.00	238,202	193,489	1,394,524	12.75	109,374
2015	637,735.00	53,142	43,167	594,568	13.75	43,241
2016	3,008,879.00	76,215	61,908	2,946,971	14.62	201,571
	24,180,364.49	10,128,910	8,252,273	15,928,091		2,018,947

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.9 8.35

EL PASO ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS 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)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2002	107,824.15	102,433	57,897	49,927	0.75	49,927
2003	11,075.83	9,784	5,530	5,546	1.75	3,169
2004	9,773.71	7,982	4,512	5,262	2.75	1,913
2006	8,443.72	5,770	3,261	5,183	4.75	1,091
2007	404,801.10	249,629	141,096	263,705	5.75	45,862
2009	248,862.72	120,283	67,987	180,876	7.75	23,339
2010	153,929.31	64,138	36,252	117,677	8.75	13,449
2011	749,639.70	262,374	148,300	601,340	9.75	61,676
2012	490,964.60	139,105	78,625	412,340	10.75	38,357
2013	505,422.86	109,510	61,897	443,526	11.75	37,747
2014	264,413.00	39,662	22,418	241,995	12.75	18,980
2016	643,423.00	16,298	9,212	634,211	14.62	43,380
	3,598,573.70	1,126,968	636,987	2,961,587		338,890

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.7 9.42

The following files are not convertible:

CEP 07-28_Attachment 01 - IndustryStatsitics.xlsx
CEP 07-36_Attachment 01 - NetSalvageOutliers.xlsx
CEP 07-37_Attachment 01 - ExcludingInterimRetirements.xlsx

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

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