"Techniques of Life Analysis," "Techniques of Salvage and Depreciation Analysis," "Forecasting Life and Salvage," "Modeling and Life Analysis Using Simulation," and "Managing a Depreciation Study." I have also completed the "Introduction to Public Utility Accounting" program conducted by the American Gas Association.

Q. Does this conclude your qualification statement?

A. Yes.

LIST OF CASES IN WHICH JOHN J. SPANOS SUBMITTED TESTIMONY

	Year	Jurisdiction	Docket No.	Client Utility	Subject
01.	1998	PA PUC	R-00984375	City of Bethlehem – Bureau of Water	Original Cost and Depreciation
02.	1998	PA PUC	R-00984567	City of Lancaster	Original Cost and Depreciation
03.	1999	PA PUC	R-00994605	The York Water Company	Depreciation
04.	2000	D.T.&E.	DTE 00-105	Massachusetts-American Water Company	Depreciation
05.	2001	PA PUC	R-00016114	City of Lancaster	Original Cost and Depreciation
06.	2001	PA PUC	R-00017236	The York Water Company	Depreciation
07.	2001	PA PUC	R-00016339	Pennsylvania-American Water Company	Depreciation
08.	2001	OH PUC	01-1228-GA-AIR	Cinergy Corp – Cincinnati Gas & Elect Company	Depreciation
09.	2001	KY PSC	2001-092	Cinergy Corp – Union Light, Heat & Power Co.	Depreciation
10.	2002	PA PUC	R-00016750	Philadelphia Suburban Water Company	Depreciation
11.	2002	KY PSC	2002-00145	Columbia Gas of Kentucky	Depreciation
12.	2002	NJ BPU	GF02040245	NUI Corporation/Elizabethtown Gas Company	Depreciation
13.	2002	ID PUC	IPC-E-03-7	Idaho Power Company	Depreciation
14.	2003	PA PUC	R-0027975	The York Water Company	Depreciation
15.	2003	IN URC	R-0027975	Cinergy Corp – PSI Energy, Inc.	Depreciation
16.	2003	PA PUC	R-00038304	Pennsylvania-American Water Company	Depreciation
17.	2003	MO PSC	WR-2003-0500	Missouri-American Water Company	Depreciation
18.	2003	FERC	ER03-1274-000	NSTAR-Boston Edison Company	Depreciation
19.	2003	NJ BPU	BPU 03080683	South Jersey Gas Company	Depreciation
20.	2003	NV PUC	03-10001	Nevada Power Company	Depreciation
21.	2003	LA PSC	U-27676	CenterPoint Energy – Arkla	Depreciation
22.	2003	PA PUC	R-00038805	Pennsylvania Suburban Water Company	Depreciation
23.	2004	AB En/Util Bd	1306821	EPCOR Distribution, Inc.	Depreciation
24.	2004	PA PUC	R-00038168	National Fuel Gas Distribution Corp (PA)	Depreciation
25.	2004	PA PUC	R-00049255	PPL Electric Utilities	Depreciation
26.	2004	PA PUC	R-00049165	The York Water Company	Depreciation
27.	2004	OK Corp Cm	PUC 200400187	CenterPoint Energy – Arkla	Depreciation
28.	2004	OH PUC	04-680-El-AIR	Cinergy Corp. – Cincinnati Gas and Electric Company	Depreciation
29.	2004	RR Com of TX	GUD#	CenterPoint Energy – Entex Gas Services Div.	Depreciation
30.	2004	NY PUC	04-G-1047	National Fuel Gas Distribution Gas (NY)	Depreciation
31.	2004	AR PSC	04-121-U	CenterPoint Energy – Arkla	Depreciation
32.	2005	IL CC	05-ICC-06	North Shore Gas Company	Depreciation
33.	2005	IL CC	05-ICC-06	Peoples Gas Light and Coke Company	Depreciation
34.	2005	KY PSC	2005-00042	Union Light Heat & Power	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
35.	2005	IL CC	05-0308	MidAmerican Energy Company	Depreciation
36.	2005	MO PSC	GF-2005	Laclede Gas Company	Depreciation
37.	2005	KS CC	05-WSEE-981-RTS	Westar Energy	Depreciation
38.	2005	RR Com of TX	GUD #	CenterPoint Energy – Entex Gas Services Div.	Depreciation
39.	2005	US District Court	Cause No. 1:99-CV-1693-LJM/VSS	Cinergy Corporation	Accounting
40.	2005	OK CC	PUD 200500151	Oklahoma Gas and Electric Company	Depreciation
41.	2005	MA Dept Tele-com & Ergy	DTE 05-85	NSTAR	Depreciation
42.	2005	NY PUC	05-E-934/05-G-0935	Central Hudson Gas & Electric Company	Depreciation
43.	2005	AK Reg Com	U-04-102	Chugach Electric Association	Depreciation
44.	2005	CA PUC	A05-12-002	Pacific Gas & Electric	Depreciation
45.	2006	PA PUC	R-00051030	Aqua Pennsylvania, Inc.	Depreciation
46.	2006	PA PUC	R-00051178	T.W. Phillips Gas and Oil Company	Depreciation
47.	2006	NC Util Cm.	G-5, Sub522	Pub. Service Company of North Carolina	Depreciation
48.	2006	PA PUC	R-00051167	City of Lancaster	Depreciation
49.	2006	PA PUC	R00061346	Duquesne Light Company	Depreciation
50.	2006	PA PUC	R-00061322	The York Water Company	Depreciation
51.	2006	PA PUC	R-00051298	PPL GAS Utilities	Depreciation
52.	2006	PUC of TX	32093	CenterPoint Energy – Houston Electric	Depreciation
53.	2006	KY PSC	2006-00172	Duke Energy Kentucky	Depreciation
54.	2006	SC PSC		SCANA	Accounting
55.	2006	AK Reg Com	U-06-6	Municipal Light and Power	Depreciation
56.	2006	DE PSC	06-284	Delmarva Power and Light	Depreciation
57.	2006	IN URC	IURC43081	Indiana American Water Company	Depreciation
58.	2006	AK Reg Com	U-06-134	Chugach Electric Association	Depreciation
59.	2006	MO PSC	WR-2007-0216	Missouri American Water Company	Depreciation
60.	2006	FERC	IS05-82-002, et al	TransAlaska Pipeline	Depreciation
61.	2006	PA PUC	R-00061493	National Fuel Gas Distribution Corp. (PA)	Depreciation
62.	2007	NC Util Com.	E-7 SUB 828	Duke Energy Carolinas, LLC	Depreciation
63.	2007	OH PSC	08-709-EL-AIR	Duke Energy Ohio Gas	Depreciation
64.	2007	PA PUC	R-00072155	PPL Electric Utilities Corporation	Depreciation
65.	2007	KY PSC	2007-00143	Kentucky American Water Company	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
66.	2007	PA PUC	R-00072229	Pennsylvania American Water Company	Depreciation
67.	2007	KY PSC	2007-0008	NiSource – Columbia Gas of Kentucky	Depreciation
68.	2007	NY PSC	07-G-0141	National Fuel Gas Distribution Corp (NY)	Depreciation
69.	2008	AK PSC	U-08-004	Anchorage Water & Wastewater Utility	Depreciation
70.	2008	TN Reg Auth	08-00039	Tennessee-American Water Company	Depreciation
71.	2008	DE PSC	08-96	Artesian Water Company	Depreciation
72.	2008	PA PUC	R-2008-2023067	The York Water Company	Depreciation
73.	2008	KS CC	08-WSEE1-RTS	Westar Energy	Depreciation
74.	2008	IN URC	43526	Northern Indiana Public Service Company	Depreciation
75.	2008	IN URC	43501	Duke Energy Indiana	Depreciation
76.	2008	MD PSC	9159	NiSource – Columbia Gas of Maryland	Depreciation
77.	2008	KY PSC	2008-000251	Kentucky Utilities	Depreciation
78.	2008	KY PSC	2008-000252	Louisville Gas & Electric	Depreciation
79.	2008	PA PUC	2008-20322689	Pennsylvania American Water Co. - Wastewater	Depreciation
80.	2008	NY PSC	08-E887/08-00888	Central Hudson	Depreciation
81.	2008	WV TC	VE-080416/VG-8080417	Avista Corporation	Depreciation
82.	2008	IL CC	ICC-09-166	Peoples Gas, Light and Coke Company	Depreciation
83.	2009	IL CC	ICC-09-167	North Shore Gas Company	Depreciation
84.	2009	DC PSC	1076	Potomac Electric Power Company	Depreciation
85.	2009	KY PSC	2009-00141	NiSource – Columbia Gas of Kentucky	Depreciation
86.	2009	FERC	ER08-1056-002	Entergy Services	Depreciation
87.	2009	PA PUC	R-2009-2097323	Pennsylvania American Water Company	Depreciation
88.	2009	NC Util Cm	E-7, Sub 090	Duke Energy Carolinas, LLC	Depreciation
89.	2009	KY PSC	2009-00202	Duke Energy Kentucky	Depreciation
90.	2009	VA St. CC	PUE-2009-00059	Aqua Virginia, Inc.	Depreciation
91.	2009	PA PUC	2009-2132019	Aqua Pennsylvania, Inc.	Depreciation
92.	2009	MS PSC	Docket No. 2011-UA-183	Entergy Mississippi	Depreciation
93.	2009	AK PSC	09-08-U	Entergy Arkansas	Depreciation
94.	2009	TX PUC	37744	Entergy Texas	Depreciation
95.	2009	TX PUC	37690	El Paso Electric Company	Depreciation
96.	2009	PA PUC	R-2009-2106908	The Borough of Hanover	Depreciation
97.	2009	KS CC	10-KCPE-415-RTS	Kansas City Power & Light	Depreciation
98.	2009	PA PUC	R-2009-	United Water Pennsylvania	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
99.	2009	OH PUC		Aqua Ohio Water Company	Depreciation
100.	2009	WI PSC	3270-DU-103	Madison Gas & Electric Company	Depreciation
101.	2009	MO PSC	WR-2010	Missouri American Water Company	Depreciation
102.	2009	AK Reg Cm	U-09-097	Chugach Electric Association	Depreciation
103.	2010	IN URC	43969	Northern Indiana Public Service Company	Depreciation
104.	2010	WI PSC	6690-DU-104	Wisconsin Public Service Corp.	Depreciation
105.	2010	PA PUC	R-2010-2161694	PPL Electric Utilities Corp.	Depreciation
106.	2010	KY PSC	2010-00036	Kentucky American Water Company	Depreciation
107.	2010	PA PUC	R-2009-2149262	Columbia Gas of Pennsylvania	Depreciation
108.	2010	MO PSC	GR-2010-0171	Laclede Gas Company	Depreciation
109.	2010	SC PSC	2009-489-E	South Carolina Electric & Gas Company	Depreciation
110.	2010	NJ BD OF PU	ER09080664	Atlantic City Electric	Depreciation
111.	2010	VA St. CC	PUE-2010-00001	Virginia American Water Company	Depreciation
112.	2010	PA PUC	R-2010-2157140	The York Water Company	Depreciation
113.	2010	MO PSC	ER-2010-0356	Greater Missouri Operations Company	Depreciation
114.	2010	MO PSC	ER-2010-0355	Kansas City Power and Light	Depreciation
115.	2010	PA PUC	R-2010-2167797	T.W. Phillips Gas and Oil Company	Depreciation
116.	2010	PSC SC	2009-489-E	SCANA – Electric	Depreciation
117.	2010	PA PUC	R-2010-22010702	Peoples Natural Gas, LLC	Depreciation
118.	2010	AK PSC	10-067-U	Oklahoma Gas and Electric Company	Depreciation
119.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Company - NIFL	Depreciation
120.	2010	IN URC	Cause No. 43894	Northern Indiana Public Serv. Co. - Kokomo	Depreciation
121.	2010	PA PUC	R-2010-2166212	Pennsylvania American Water Co. - WW	Depreciation
122.	2010	NC Util Cn.	W-218,SUB310	Aqua North Carolina, Inc.	Depreciation
123.	2011	OH PUC	11-4161-WS-AIR	Ohio American Water Company	Depreciation
124.	2011	MS PSC	EC-123-0082-00	Entergy Mississippi	Depreciation
125.	2011	CO PUC	11AL-387E	Black Hills Colorado	Depreciation
126.	2011	PA PUC	R-2010-2215623	Columbia Gas of Pennsylvania	Depreciation
127.	2011	PA PUC	R-2010-2179103	City of Lancaster – Bureau of Water	Depreciation
128.	2011	IN URC	43114 IGCC 4S	Duke Energy Indiana	Depreciation
129.	2011	FERC	IS11-146-000	Enbridge Pipelines (Southern Lights)	Depreciation
130.	2011	IL CC	11-0217	MidAmerican Energy Corporation	Depreciation
131.	2011	OK CC	201100087	Oklahoma Gas & Electric Company	Depreciation
132.	2011	PA PUC	2011-2232243	Pennsylvania American Water Company	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
133.	2011	FERC	RP11-___-000	Carolina Gas Transmission	Depreciation
134.	2012	WA UTC	UE-120436/UG-120437	Avista Corporation	Depreciation
135.	2012	AK Reg Cm	U-12-009	Chugach Electric Association	Depreciation
136.	2012	MA PUC	DPU 12-25	Columbia Gas of Massachusetts	Depreciation
137.	2012	TX PUC	40094	El Paso Electric Company	Depreciation
138.	2012	ID PUC	IPC-E-12	Idaho Power Company	Depreciation
139.	2012	PA PUC	R-2012-2290597	PPL Electric Utilities	Depreciation
140.	2012	PA PUC	R-2012-2311725	Borough of Hanover – Bureau of Water	Depreciation
141.	2012	KY PSC	2012-00222	Louisville Gas and Electric Company	Depreciation
142.	2012	KY PSC	2012-00221	Kentucky Utilities Company	Depreciation
143.	2012	PA PUC	R-2012-2285985	Peoples Natural Gas Company	Depreciation
144.	2012	DC PSC	Case 1087	Potomac Electric Power Company	Depreciation
145.	2012	OH PSC	12-1682-EL-AIR	Duke Energy Ohio (Electric)	Depreciation
146.	2012	OH PSC	12-1685-GA-AIR	Duke Energy Ohio (Gas)	Depreciation
147.	2012	PA PUC	R-2012-2310366	City of Lancaster – Sewer Fund	Depreciation
148.	2012	PA PUC	R-2012-2321748	Columbia Gas of Pennsylvania	Depreciation
149.	2012	FERC	ER-12-2681-000	ITC Holdings	Depreciation
150.	2012	MO PSC	ER-2012-0174	Kansas City Power and Light	Depreciation
151.	2012	MO PSC	ER-2012-0175	KCPL Greater Missouri Operations Company	Depreciation
152.	2012	MO PSC	GO-2012-0363	Laclede Gas Company	Depreciation
153.	2012	MN PUC	G007,001/D-12-533	Integrys – MN Energy Resource Group	Depreciation
154.	2012	TX PUC	SOAH 582-14-1051/ TECQ 2013-2007-UCR	Aqua Texas	Depreciation
155.	2012	PA PUC	2012-2336379	York Water Company	Depreciation
156.	2013	NJ BPU	ER12121071	PHI Service Company– Atlantic City Electric	Depreciation
157.	2013	KY PSC	2013-00167	Columbia Gas of Kentucky	Depreciation
158.	2013	VA St CC	2013-00020	Virginia Electric and Power Company	Depreciation
159.	2013	IA Util Bd	2013-0004	MidAmerican Energy Corporation	Depreciation
160.	2013	PA PUC	2013-2355276	Pennsylvania American Water Company	Depreciation
161.	2013	NY PSC	13-E-0030, 13-G-0031, 13-S-0032	Consolidated Edison of New York	Depreciation
162.	2013	PA PUC	2013-2355886	Peoples TWP LLC	Depreciation
163.	2013	TN Reg Auth	12-0504	Tennessee American Water	Depreciation
164.	2013	ME PUC	2013-168	Central Maine Power Company	Depreciation
165.	2013	DC PSC	Case 1103	PHI Service Company – PEPCO	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
166.	2013	WY PSC	2003-ER-13	Cheyenne Light, Fuel and Power Company	Depreciation
167.	2013	FERC	ER13-2428-0000	Kentucky Utilities	Depreciation
168.	2013	FERC	ER13- -0000	MidAmerican Energy Company	Depreciation
169.	2013	FERC	ER13-2410-0000	PPL Utilities	Depreciation
170.	2013	PA PUC	R-2013-2372129	Duquesne Light Company	Depreciation
171.	2013	NJ BPU	ER12111052	Jersey Central Power and Light Company	Depreciation
172.	2013	PA PUC	R-2013-2390244	Bethlehem, City of – Bureau of Water	Depreciation
173.	2013	OK CC	UM 1679	Oklahoma, Public Service Company of	Depreciation
174.	2013	IL CC	13-0500	Nicor Gas Company	Depreciation
175.	2013	WY PSC	20000-427-EA-13	PacifiCorp	Depreciation
176.	2013	UT PSC	13-035-02	PacifiCorp	Depreciation
177.	2013	OR PUC	UM 1647	PacifiCorp	Depreciation
178.	2013	PA PUC	2013-2350509	Dubois, City of	Depreciation
179.	2014	IL CC	14-0224	North Shore Gas Company	Depreciation
180.	2014	FERC	ER14- -0000	Duquesne Light Company	Depreciation
181.	2014	SD PUC	EL14-026	Black Hills Power Company	Depreciation
182.	2014	WY PSC	20002-91-ER-14	Black Hills Power Company	Depreciation
183.	2014	PA PUC	2014-2428304	Borough of Hanover – Municipal Water Works	Depreciation
184.	2014	PA PUC	2014-2406274	Columbia Gas of Pennsylvania	Depreciation
185.	2014	IL CC	14-0225	Peoples Gas Light and Coke Company	Depreciation
186.	2014	MO PSC	ER-2014-0258	Ameren Missouri	Depreciation
187.	2014	KS CC	14-BHCG-502-RTS	Black Hills Service Company	Depreciation
188.	2014	KS CC	14-BHCG-502-RTS	Black Hills Utility Holdings	Depreciation
189.	2014	KS CC	14-BHCG-502-RTS	Black Hills Kansas Gas	Depreciation
190.	2014	PA PUC	2014-2418872	Lancaster, City of – Bureau of Water	Depreciation
191.	2014	WV PSC	14-0701-E-D	First Energy – MonPower/PotomacEdison	Depreciation
192	2014	VA St CC	PUC-2014-00045	Aqua Virginia	Depreciation
193.	2014	VA St CC	PUE-2013	Virginia American Water Company	Depreciation
194.	2014	OK CC	PUD201400229	Oklahoma Gas and Electric Company	Depreciation
195.	2014	OR PUC	UM1679	Portland General Electric	Depreciation
196.	2014	IN URC	Cause No. 44576	Indianapolis Power & Light	Depreciation
197.	2014	MA DPU	DPU. 14-150	NSTAR Gas	Depreciation
198.	2014	CT PURA	14-05-06	Connecticut Light and Power	Depreciation
199.	2014	MO PSC	ER-2014-0370	Kansas City Power & Light	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
200.	2014	KY PSC	2014-00371	Kentucky Utilities Company	Depreciation
201.	2014	KY PSC	2014-00372	Louisville Gas and Electric Company	Depreciation
202.	2015	PA PUC	R-2015-2462723	United Water Pennsylvania Inc.	Depreciation
203.	2015	PA PUC	R-2015-2468056	NiSource - Columbia Gas of Pennsylvania	Depreciation
204.	2015	NY PSC	15-E-0283/15-G-0284	New York State Electric and Gas Corporation	Depreciation
205.	2015	NY PSC	15-E-0285/15-G-0286	Rochester Gas and Electric Corporation	Depreciation
206.	2015	MO PSC	WR-2015-0301/SR-2015-0302	Missouri American Water Company	Depreciation
207.	2015	OK CC	PUD 201500208	Oklahoma, Public Service Company of	Depreciation
208.	2015	WV PSC	15-0676-W-42T	West Virginia American Water Company	Depreciation
209.	2015	PA PUC	2015-2469275	PPL Electric Utilities	Depreciation
210.	2015	IN URC	Cause No. 44688	Northern Indiana Public Service Company	Depreciation
211.	2015	OH PSC	14-1929-EL-RDR	First Energy-Ohio Edison/Cleveland Electric/ Toledo Edison	Depreciation
212.	2015	NM PRC	15-00127-UT	El Paso Electric	Depreciation
213.	2015	TX PUC	PUC-44941; SOAH 473-15-5257	El Paso Electric	Depreciation
214.	2015	WI PSC	3270-DU-104	Madison Gas and Electric Company	Depreciation
215.	2015	OK CC	PUD 201500273	Oklahoma Gas and Electric	Depreciation
216.	2015	KY PSC	Doc. No. 2015-00418	Kentucky American Water Company	Depreciation
217.	2015	NC UC	Doc. No. G-5, Sub 565	Public Service Company of North Carolina	Depreciation
218.	2016	WA UTC	Docket UE-17	Puget Sound Energy	Depreciation
219.	2016	NY PSC	Case No. 16-W-0130	SUEZ Water New York, Inc.	Depreciation
220.	2016	MO PSC	ER-2016-0156	KCPL – Greater Missouri	Depreciation
221.	2016	WI PSC		Wisconsin Public Service Corporation	Depreciation
222.	2016	KY PSC	Case No. 2016-00026	Kentucky Utilities Company	Depreciation
223.	2016	KY PSC	Case No. 2016-00027	Louisville Gas and Electric Company	Depreciation
224.	2016	OH PUC	Case No. 16-0907-WW-AIR	Aqua Ohio	Depreciation
225.	2016	MD PSC	Case 9417	NiSource - Columbia Gas of Maryland	Depreciation
226.	2016	KY PSC	2016-00162	Columbia Gas of Kentucky	Depreciation
227.	2016	DE PSC	16-0649	Delmarva Power and Light Company – Electric	Depreciation
228.	2016	DE PSC	16-0650	Delmarva Power and Light Company – Gas	Depreciation
229.	2016	NY PSC	Case 16-G-0257	National Fuel Gas Distribution Corp – NY Div	Depreciation
230.	2016	PA PUC	R-2016-2537349	Metropolitan Edison Company	Depreciation
231.	2016	PA PUC	R-2016-2537352	Pennsylvania Electric Company	Depreciation
232.	2016	PA PUC	R-2016-2537355	Pennsylvania Power Company	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
233.	2016	PA PUC	R-2016-2537359	West Penn Power Company	Depreciation
234.	2016	PA PUC	R-2016-2529660	NiSource - Columbia Gas of PA	Depreciation
235.	2016	KY PSC	Case No. 2016-00063	Kentucky Utilities / Louisville Gas & Electric Co	Depreciation
236.	2016	MO PSC	ER-2016-0285	KCPL Missouri	Depreciation
237.	2016	AR PSC	16-052-U	Oklahoma Gas & Electric Co	Depreciation
238.	2016	PSCW	6680-DU-104	Wisconsin Power and Light	Depreciation
239.	2016	ID PUC	IPC-E-16-23	Idaho Power Company	Depreciation
240.	2016	OR PUC	UM1801	Idaho Power Company	Depreciation
241.	2016	ILL CC	16-	MidAmerican Energy Company	Depreciation
242.	2016	KY PSC	Case No. 2016-00370	Kentucky Utilities Company	Depreciation
243.	2016	KY PSC	Case No. 2016-00371	Louisville Gas and Electric Company	Depreciation
244.	2016	IN URC	Cause No. 45029	Indianapolis Power & Light	Depreciation
245.	2016	AL RC	U-16-081	Chugach Electric Association	Depreciation
246.	2017	MA DPU	D.P.U. 17-05	NSTAR Electric Company and Western Massachusetts Electric Company	Depreciation
247.	2017	TX PUC	PUC-26831, SOAH 973-17-2686	El Paso Electric Company	Depreciation
248.	2017	WA UTC	UE-17033 and UG-170034	Puget Sound Energy	Depreciation
249.	2017	OH PUC	Case No. 17-0032-EL-AIR	Duke Energy Ohio	Depreciation
250.	2017	VA SCC	Case No. PUE-2016-00413	Virginia Natural Gas, Inc.	Depreciation
251.	2017	OK CC	Case No. PUD201700151	Public Service Company of Oklahoma	Depreciation
252.	2017	MD PSC	Case No. 9447	Columbia Gas of Maryland	Depreciation
253.	2017	NC UC	Docket No. E-2, Sub 1142	Duke Energy Progress	Depreciation
254.	2017	VA SCC	Case No. PUR-2017-00090	Dominion Virginia Electric and Power Company	Depreciation
255.	2017	FERC	ER17-1162	MidAmerican Energy Company	Depreciation
256.	2017	PA PUC	R-2017-2595853	Pennsylvania American Water Company	Depreciation
257.	2017	OR PUC	UM1809	Portland General Electric	Depreciation
258.	2017	FERC	ER17-217-000	Jersey Central Power & Light	Depreciation
259.	2017	FERC	ER17-211-000	Mid-Atlantic Interstate Transmission, LLC	Depreciation
260.	2017	MN PUC	Docket No. G007/D-17-442	Minnesota Energy Resources Corporation	Depreciation
261.	2017	IL CC	Docket No. 17-0124	Northern Illinois Gas Company	Depreciation
262.	2017	OR PUC	UM1808	Northwest Natural Gas Company	Depreciation
263.	2017	NY PSC	Case No. 17-W-0528	SUEZ Water Owego-Nichols	Depreciation
264.	2017	MO PSC	GR-2017-0215	Laclede Gas Company	Depreciation
265.	2017	MO PSC	GR-2017-0216	Missouri Gas Energy	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
266.	2017	ILL CC	Docket No. 17-0337	Illinois-American Water Company	Depreciation
267.	2017	FERC	Docket No. ER18-22-000	PPL Electric Utilities Corporation	Depreciation
268.	2017	IN URC	Cause No. 44988	Northern Indiana Public Service Company	Depreciation
269.	2017	NJ BPU	BPU Docket No. WR17090985	New Jersey American Water Company, Inc.	Depreciation
270.	2017	RI PUC	Docket No. 4800	SUEZ Water Rhode Island	Depreciation
271.	2017	OK CC	Cause No. PUD 201700496	Oklahoma Gas and Electric Company	Depreciation
272.	2017	NJ BPU	ER18010029 & GR18010030	Public Service Electric and Gas Company	Depreciation
273.	2017	NC Util Com.	Docket No. E-7, SUB 1146	Duke Energy Carolinas, LLC	Depreciation
274.	2017	KY PSC	Case No. 2017-00321	Duke Energy Kentucky, Inc.	Depreciation
275.	2017	MA DPU	D.P.U. 18-40	Berkshire Gas Company	Depreciation
276.	2018	IN IURC	Cause No. 44992	Indiana-American Water Company, Inc.	Depreciation
277.	2018	IN IURC	Cause No. 45029	Indianapolis Power and Light	Depreciation
278.	2018	NC Util Com.	Docket No. W-218, Sub 497	Aqua North Carolina, Inc.	Depreciation
279.	2018	PA PUC	Docket No. R-2018-2647577	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
280.	2018	OR PUC	Docket UM 1933	Avista Corporation	Depreciation
281.	2018	WA UTC	Docket No. UE-108167	Avista Corporation	Depreciation
282.	2018	ID PUC	AVU-E-18-03, AVU-G-18-02	Avista Corporation	Depreciation
283.	2018	IN URC	Cause No. 45039	Citizens Energy Group	Depreciation
284.	2018	FERC	Docket No. ER18-	Duke Energy Progress	Depreciation
285.	2018	PA PUC	Docket No. R-2018-3000124	Duquesne Light Company	Depreciation
286.	2018	MD PSC	Case No. 948	NiSource - Columbia Gas of Maryland	Depreciation
287.	2018	MA DPU	D.P.U. 18-45	NiSource - Columbia Gas of Massachusetts	Depreciation
288.	2018	OH PUC	Case No. 18-0299-GA-ALT	Vectren Energy Delivery of Ohio	Depreciation
289.	2018	PA PUC	Docket No. R-2018-3000834	SUEZ Water Pennsylvania Inc.	Depreciation
290.	2018	MD PSC	Case No. 9847	Maryland-American Water Company	Depreciation
291.	2018	PA PUC	Docket No. R-2018-3000019	The York Water Company	Depreciation
292.	2018	FERC	ER-18-2231-000	Duke Energy Carolinas, LLC	Depreciation
293.	2018	KY PSC	Case No. 2018-00261	Duke Energy Kentucky, Inc.	Depreciation
294.	2018	NJ BPU	BPU Docket No. WR18050593	SUEZ Water New Jersey	Depreciation
295.	2018	WA UTC	Docket No. UE-180778	PacifiCorp	Depreciation
296.	2018	UT PSC	Docket No. 18-035-36	PacifiCorp	Depreciation
297.	2018	OR PUC	Docket No. UM-1968	PacifiCorp	Depreciation
298.	2018	ID PUC	Case No. PAC-E-18-08	PacifiCorp	Depreciation
299.	2018	WY PSC	20000-539-EA-18	PacifiCorp	Depreciation
300.	2018	PA PUC	Docket No. R-2018-3003068	Aqua Pennsylvania, Inc.	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
301.	2018	IL CC	Docket No. 18-1467	Aqua Illinois, Inc.	Depreciation
302.	2018	KY PSC	Case No. 2018-00294	Louisville Gas & Electric Company	Depreciation
303.	2018	KY PSC	Case No. 2018-00295	Kentucky Utilities Company	Depreciation
304.	2018	IN URC	Cause No. 45159	Northern Indiana Public Service Company	Depreciation
305.	2018	VA SCC	Case No. PUR-2019-00175	Virginia American Water Company	Depreciation
306.	2019	PA PUC	Docket No. R-2018-3006818	Peoples Natural Gas Company, LLC	Depreciation
307.	2019	OK CC	Cause No. PUD201800140	Oklahoma Gas and Electric Company	Depreciation
308.	2019	MD PSC	Case No. 9490	FirstEnergy – Potomac Edison	Depreciation
309.	2019	SC PSC	Docket No. 2018-318-E	Duke Energy Progress	Depreciation
310.	2019	SC PSC	Docket No. 2018-319-E	Duke Energy Carolinas	Depreciation
311.	2019	DE PSC	DE 19-057	Public Service of New Hampshire	Depreciation
312.	2019	NY PSC	Case No. 19-W-0168 & 19-W-0269	SUEZ Water New York	Depreciation
313.	2019	PA PUC	Docket No. R-2019-3006904	Newtown Artesian Water Company	Depreciation
314.	2019	MO PSC	ER-2019-0335	Ameren Missouri	Depreciation
315.	2019	MO PSC	EC-2019-0200	KCP&L Greater Missouri Operations Company	Depreciation
316.	2019	MN DOC	G011/D-19-377	Minnesota Energy Resource Corp.	Depreciation
317.	2019	NY PSC	Case 19-E-0378 & 19-G-0379	New York State Electric and Gas Corporation	Depreciation
318.	2019	NY PSC	Case 19-E-0380 & 19-G-0381	Rochester Gas and Electric Corporation	Depreciation
319.	2019	WA UTC	Docket UE-190529 / UG-190530	Puget Sound Energy	Depreciation
320.	2019	PA PUC	Docket No. R-2019-3010955	City of Lancaster	Depreciation
321.	2019	IURC	Cause No. 45253	Duke Energy Indiana	Depreciation
322.	2019	KY PSC	Case No. 2019-00271	Duke Energy Kentucky, Inc.	Depreciation
323.	2019	OH PUC	Case No. 18-1720-GA-AIR	Northeast Ohio Natural Gas Corp	Depreciation
324.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Carolinas	Depreciation
325.	2019	FERC	Docket No. ER20-277-000	Jersey Central Power & Light Company	Depreciation
326.	2019	MA DPU	D.P.U. 19-120	NSTAR Gas Company	Depreciation
327.	2019	SC PSC	Docket No. 2019-290-WS	Blue Granite Water Company	Depreciation
328.	2019	NC Util.	Docket No. E-2, Sub 1219	Duke Energy Progress	Depreciation
329.	2019	MD PSC	Case No. 9609	NiSource Columbia Gas of Maryland, Inc.	Depreciation
330.	2019	HI PUC	Docket No. 2019-0117	Young Brothers, LLC	Depreciation
331.	2020	NJ BPU	Docket No. ER20020146	Jersey Central Power & Light Company	Depreciation
332.	2020	PA PUC	Docket No. R-2020-3018835	NiSource - Columbia Gas of Pennsylvania, Inc.	Depreciation
333.	2020	PA PUC	Docket No. R-2020-3019369	Pennsylvania-American Water Company	Depreciation
334.	2020	PA PUC	Docket No. R-2020-3019371	Pennsylvania-American Water Company	Depreciation
335.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation
336.	2020	NM PRC	Case No. 20-00104-UT	El Paso Electric Company	Depreciation
337.	2020	MD PSC	Case No. 9644	Columbia Gas of Maryland, Inc.	Depreciation
338.	2020	MO PSC	GO-2018-0309, GO-2018-0310	Spire Missouri, Inc.	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
339.	2020	VA St CC	Case No. PUR-2020-00095	Virginia Natural Gas Company	Depreciation
340.	2020	SC PSC	Docket No. 2020-125-E	Dominion Energy South Carolina, Inc.	Depreciation
341.	2020	WV PSC	Case No. 20-0745-G-D	Hope Gas, Inc. d/b/a Dominion Energy West Virginia	Depreciation
342.	2020	VA St CC	Case No. PUR-2020-00106	Aqua Virginia, Inc.	Depreciation
343.	2020	PA PUC	Docket No. R-2020-3020256	City of Bethlehem – Bureau of Water	Depreciation
344.	2020	NE PSC	Docket No. NG-109	Black Hills Nebraska	Depreciation
345.	2020	NY PSC	Case No. 20-E-0428 & 20-G-0429	Central Hudson Gas & Electric Corporation	Depreciation
346.	2020	FERC	ER20-598	Duke Energy Indiana	Depreciation
347.	2020	FERC	ER20-855	Northern Indiana Public Service Company	Depreciation
348.	2020	OR PSC	UE 374	PacifiCorp	Depreciation
349.	2020	MD PSC	Case No. 9490 Phase II	Potomac Edison – Maryland	Depreciation
350.	2020	IN URC	Case No. 45447	Southern Indiana Gas and Electric Company	Depreciation
351.	2020	IN URC	IURC Cause No. 45468	Indiana Gas Company, Inc. d/b/a Vectren Energy Delivery	Depreciation
352.	2020	KY PSC	Case No. 2020-00349	Kentucky Utilities Company	Depreciation
353.	2020	KY PSC	Case No. 2020-00350	Louisville Gas and Electric Company	Depreciation
354.	2020	FERC	Docket No. ER21- 000	South FirstEnergy Operating Companies	Depreciation
355.	2020	OH PUC	Case Nos 20-1651-EL-AIR, 20-1652-EL-AAM & 20-1653-EL-ATA	Dayton Power and Light Company	Depreciation
356.	2020	OR PSC	UG 388	Northwest Natural Gas Company	Depreciation
357.	2020	MO PSC	Case No. GR-2021-0241	Ameren Missouri Gas	Depreciation
358.	2021	KY PSC	Case No. 2021-00103	East Kentucky Power Cooperative	Depreciation
359.	2021	MPUC	Docket No. 2021-00024	Bangor Natural Gas	Depreciation
360.	2021	PA PUC	Docket No. R-2021-3024296	Columbia Gas of Pennsylvania, Inc.	Depreciation
361.	2021	NC Util.	Doc. No. G-5, Sub 632	Public Service of North Carolina	Depreciation
362.	2021	MO PSC	ER-2021-0240	Ameren Missouri	Depreciation
363.	2021	PA PUC	Docket No. R-2021-3024750	Duquesne Light Company	Depreciation
364.	2021	KS PSC	21-BHCG-418-RTS	Black Hills Kansas Gas	Depreciation
365.	2021	KY PSC	Case No. 2021-00190	Duke Energy Kentucky	Depreciation
366.	2021	OR PSC	Docket UM 2152	Portland General Electric	Depreciation
367.	2021	ILL CC	Docket No. 20-0810	North Shore Gas Company	Depreciation
368.	2021	FERC	ER21-1939-000	Duke Energy Progress	Depreciation
369.	2021	FERC	ER21-1940-000	Duke Energy Carolina	Depreciation
370.	2021	KY PSC	Case No. 2021-00183	NiSource Columbia Gas of Kentucky	Depreciation
371.	2021	MD PSC	Case No. 9664	NiSource Columbia Gas of Maryland	Depreciation
372.	2021	OH PUC	Case No. 21-0596-ST-AIR	Aqua Ohio	Depreciation
373.	2021	PA PUC	Docket No. R-2021-3026116	Hanover Borough Municipal Water Works	Depreciation
374.	2021	OR PSC	UM-2180	Idaho Power Company	Depreciation
375.	2021	ID PUC	Case No. IPC-E-21-18	Idaho Power Company	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
376.	2021	WPSC	6690-DU-104	Wisconsin Public Service Company	Depreciation
377.	2021	PAPUC	Docket No. R-2021-3026116	Borough of Hanover	Depreciation
378.	2021	OH PUC	Case No. 21-637-GA-AIR; Case No. 21-638-GA-ALT; Case No. 21-639-GA-UNC; Case No. 21-640-GA-AAM	NiSource Columbia Gas of Ohio	Depreciation
379.	2021	TX PUC	Texas PUC Docket No. 52195; SOHA Docket No. 473-21-2606	El Paso Electric	Depreciation
380.	2021	MO PSC	Case No. GR.2021-0108	Spire Missouri	Depreciation
381.	2021	WV PSC	Case No. 21-0215-WS-P	West Virginia American Water Company	Depreciation
382.	2021	FERC	ER21-2736	Duke Energy Carolinas	Depreciation
383.	2021	FERC	ER21-2737	Duke Energy Progress	Depreciation
384.	2021	IN URC	Cause #45621	Northern Indiana Public Service Company	Depreciation
385.	2021	PA PUC	Docket No. R-2021-3026682	City of Lancaster	Depreciation
386.	2021	OH PUC	Case No. 21-887-EL-AIR; Case No. 21-888-EL-ATA; Case No. 889-El-AAM	Duke Energy Ohio	Depreciation
387.	2021	AK PSC	Docket No. 21-097-U	Black Hills Energy Arkansas, Inc.	Depreciation
388.	2021	OK CC	Cause No. PUD202100164	Oklahoma Gas & Electric	Depreciation
389.	2021	FERC	Case ER-22-392-001	El Paso Electric	Depreciation
390.	2021	FERC	Case ER-21-XXX	MidAmerican Electric	Depreciation
391.	2021	PA PUC	Docket Nos. R-2021-3027385, R-2021-3027386	Aqua Pennsylvania, Inc. Aqua Pennsylvania Wastewater, Inc.	Depreciation
392.	2022	FERC	Case ER-22-282-000	El Paso Electric	Depreciation
393.	2022	ILL CC	Docket No. 22-0154	MidAmerican Gas	Depreciation
394.	2022	MO PSC	Case No. ER-2022-0129	Evergy Metro	Depreciation
395.	2022	MO PSC	Case No. ER-2022-0130	Evergy Missouri West	Depreciation
396.	2022	PA PUC	Docket No. R-2022-3031211	NiSource Columbia Gas of Pennsylvania, Inc.	Depreciation
397.	2022	MA DPU	D.P.U. 22-20	The Berkshire Gas Company	Depreciation
398.	2022	PA PUC	R-2022-3031672; R-2022-3031673	Pennsylvania-American Water Company	Depreciation
399.	2022	SD PUC	Docket No. NG22-	MidAmerican Gas	Depreciation
400.	2022	MD PSC	Case No. 9680	NiSource Columbia Gas of Maryland	Depreciation
401.	2022	WYPSC	Docket No. 20003-214-ER-22	Black Hills Energy – Cheyenne Light, Fuel and Power	Depreciation
402.	2022	MA DPU	D.P.U. 22.22	NSTAR Electric Company d/b/a Eversource Energy	Depreciation
403.	2022	NC Util Com	Docket No. W-218, Sub 573	Aqua North Carolina, Inc.	Depreciation
404.	2022	OR PUC	UM2213	Northwest Natural Gas	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
405.	2022	OR PUC	UM2214	Northwest Natural Gas	Depreciation
406.	2022	ME PUC	Docket No. 2022-00152	Central Maine Power	Depreciation
407.	2022	SC PSC	Docket No. 2022-254-E	Duke Energy Progress	Depreciation
408.	2022	NC Util Com	Docket No. E-2, SUB 1300	Duke Energy Progress	Depreciation
409.	2022	IN URC	Cause #45772	Northern Indiana Public Service Company	Depreciation
410.	2022	PA PUC	R-2022-3031340	The York Water Company	Depreciation
411.	2022	PA PUC	R-2022-3032806	The York Water Company	Depreciation
412.	2022	PA PUC	R-2022-3031704	Borough of Ambler	Depreciation
413.	2022	MO PSC	ER-2022-0337	Ameren Missouri	Depreciation
414.	2022	OH PUC	Case No. 22-507-GA-AIR	Duke Energy Ohio	Depreciation
415.	2022	PA PUC	R-2022-3035730	National Fuel Gas Distribution Corporation – PA Division	Depreciation
416.	2022	NC Util Com	Docket No. E-22, Sub 493	Virginia Electric and Power Company	Depreciation
417.	2022	WY PSC	20003-214-ER-22	Cheyenne Light, Fuel and Power Company	Depreciation
418.	2022	NJ BPU	BPU Docket No. ER2303144	Jersey Central Power & Light Company	Depreciation
419.	2022	KY PSC	Case No. 2022-00372	Duke Energy Kentucky	Depreciation
420.	2022	TX PUC	SOAH Docket No. 473-23-04521	Aqua Texas, Inc.	Depreciation
421.	2022	NC Util Com	Docket No. E-7, Sub 1276	Duke Energy Carolinas, LLC	Depreciation
422.	2022	KY PSC	Case No. 2022-00432	Bluegrass Water	Depreciation
423.	2023	ILL CC	Docket No. 23-0069	The Peoples Gas Light and Coke Company	Depreciation
424.	2023	ILL CC	Docket No. 23-0068	North Shore Gas Company	Depreciation
425.	2023	WV PSC	Case No. 23-0030-E-D	Monongahela Power Company and The Potomac Edison	Depreciation
426.	2023	ID PUC	AVU-E-23-01; AVU-G-23-01	Avista Corporation	Depreciation
427.	2023	ILL CC	Docket No. 23-0066	Northern Illinois Gas Company d/b/a Nicor Gas Company	Depreciation
428.	2023	SC PSC	Docket No. 2023-70-G	Dominion Energy South Carolina, Inc.	Depreciation
429.	2023	FERC	Docket No. ER23-xxx-00	Duke Energy Ohio, Inc.	Depreciation
430.	2023	WY PSC	Docket No. 30036-78-GR-23	Black Hills Wyoming Gas Company d/b/a Black Hills Energ	Depreciation
431.	2023	MD PSC	Case No. 9695	The Potomac Edison Company	Depreciation
432.	2023	OR PUC	Case No. UM2277	Avista Corporation	Depreciation
433.	2023	FERC	Docket No. ER23-1629-000	PPL Electric Utilities	Depreciation
434.	2023	OH PUC	Case No. 23-0154-GA-AIR	Northeast Ohio Natural Gas Corporation	Depreciation
435.	2023	DE PSC	PSC Docket No. 23-0601	Artesian Water Company	Depreciation
436.	2023	CO PUC	No. 23AL-0231G	Black Hills Colorado d/b/a Black Hills Energy	Depreciation
437.	2023	NH PUC	Docket No. DE 23-039	Granite State Electric d/b/a Liberty Utilities	Depreciation
438.	2023	MD PSC	Case No. 9701	Columbia Gas of Maryland	Depreciation
439.	2023	NY PSC	Case Nos. 23-E-0418; 23-G-0419	Central Hudson Gas and Electric	Depreciation
440.	2023	FERC	Docket No. ER23-xxx-000	Central Maine Power Company	Depreciation
441.	2023	SD PUC	Docket Number EL23-016	Northwestern Energy	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
442.	2023	CT PURA	Docket No. 23-08-32	Connecticut Water Company	Depreciation
443.	2023	OH PUC	Case 23-0894-GA-AIR	The East Ohio Gas Company d/b/a Dominion Energy Ohio	Depreciation
444.	2023	IN URC	Cause No. 45911	Indianapolis Power & Light	Depreciation
445.	2023	IN URC	Cause No. 45967	Northern Indiana Public Service Company	Depreciation
446.	2023	PA PUC	Docket No. R-2023-3043189 and Docket No. R-2023-3043190	Pennsylvania-American Water Company	Depreciation
447.	2023	IN URC	Cause No. 45988	Citizens Energy Group	Depreciation
448.	2023	NY PSC	Case No. 23-G-0627	National Fuel Gas Distribution Corporation	Depreciation
449.	2023	IN URC	Cause No. 45990	Southern Indiana Gas and Electric Company d/b/a Centerpoint Energy Indiana South	Depreciation
450.	2023	PA PUC	Docket No. R-2023-3044549	Peoples Natural Gas Company LLC	Depreciation
451.	2023	OR PUC	Docket No. UM-2312	Northwest Natural Gas Company	Depreciation
452.	2023	AZ PCC	Docket No. WS-21182A-23-2092	Northwest Natural Water Company, LLC	Depreciation
453.	2023	SC PSC	Docket No. 2023-388-E	Duke Energy Carolinas	Depreciation
454.	2024	FERC	Docket No. ER24-768-000	Duke Energy Progress	Depreciation
455.	2024	FERC	Docket No. ER24-2057	Duke Energy Carolina	Depreciation
456.	2024	FERC	Docket No. SPP-0007	Evergy Metro, Inc. and Evergy Missouri West, Inc.	Depreciation
457.	2024	NJ BPU	Docket No. WR24010057	Aqua New Jersey, Inc.	Depreciation
458.	2024	ILL CC	Docket No. 24-0044	Aqua Illinois, Inc.	Depreciation
459.	2024	PA PUC	Docket No. R-2024-3046519	NiSource – Columbia Gas of Pennsylvania, Inc.	Depreciation
460.	2024	KY PSC	Case No. 2024-00092	NiSource – Columbia Gas of Kentucky, Inc.	Depreciation
461.	2024	VA SCC	Case No. PUR-2024-00030	NiSource – Columbia Gas of Virginia, Inc.	Depreciation
462.	2024	IA Util Bd	Docket No. RPU-2023-0002	Alliant - Interstate Power and Light Company	Depreciation
463.	2024	PA PUC	Docket No. R-2024-3047068	FirstEnergy Pennsylvania – Metropolitan Edison;	Depreciation
464.	2024	PA PUC	Docket No. R-2024-3046523	Duquesne Light Company	Depreciation
465.	2024	NCUC	Docket No. E-22, Sub 694	Dominion Energy North Carolina	Depreciation
466.	2024	IN URC	IURC Cause No. 46038	Duke Energy Indiana	Depreciation
467.	2024	NJ BPU	Docket Nos. ER23120924 and GF 23120925	Public Service Electric and Gas Company	Depreciation
468.	2024	CO PUC	Docket No. 24-AL-0275E	Black Hills Colorado Electric, LLC	Depreciation
469.	2024	OH PUC	Case No. 24-0468-EL-AIR, Case No. 24-0469-EL-ATA, Case No. 24-0470-EL-AAM, Case No. 24-0471-EL-UNC	FirstEnergy Ohio	Depreciation
470.	2024	SD PUC	Docket No. NG24-005	Northwestern Energy	Depreciation

	Year	Jurisdiction	Docket No.	Client Utility	Subject
471.	2024	PA PUC	Docket No. R-2024-3047822	Aqua Pennsylvania, Inc	
472.	2024	PA PUC	Docket No. R-2024-3047824	Aqua Pennsylvania Wastewater, Inc	
473.	2024	NH PUC	Docket No. DE 24-070	Eversource Energy - Public Service of New Hampshire	Depreciation
474.	2024	VA SCC	Case No. PUR-2024-00048	Virginia Natural Gas Company	Depreciation
475.	2024	WV PSC	Case No. 24-0678-G-D	Hope Gas, Inc.	Depreciation
476.	2024	MO PSC	ER-2024-0319	Ameren Missouri	Depreciation
477.	2024	PA PUC	Docket No. R-2024-3050208	Newtown Artesian Water Company	Depreciation
478.	2024	PA PUC	Docket No. RP-24-1106-00	Adelphia Gateway	Depreciation
479.	2024	OH PUC	Case No. 24-0832-GA-AIR	Centerpoint Energy Ohio	Depreciation
480.	2024	MT PSC	Docket 2024-05-053	Northwestern Energy	Depreciation
481.	2024	MD PSC	Case No. 9754	NiSource – Columbia Gas of Maryland	Depreciation
482.	2024	IURC	Cause No. 46120	Northern Indiana Public Service Company LLC	Depreciation
483.	2024	MO PSC	GR-2024-0369	Ameren Missouri	Depreciation
484.	2024	PUCO	Case No. 24-1009-EL-AIR, Case No. 24-1010-El-AAM,	The Dayton Power and Light Company d/b/a AES Ohio	Depreciation
485.	2024	KY PSC	Case No. 2024-00092	Duke Energy Kentucky	Depreciation
486.	2024	MO PSC	GR-2025-0107	Spire Missouri, Inc.	Depreciation
487.	2024	PUCO	UG 520	Northwest Natural Gas	Depreciation

El Paso Electric

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30. 2024

Prepared by:

GANNETT FLEMING

Excellence Delivered As Promised

EL PASO ELECTRIC COMPANY
EL PASO, TEXAS

2024 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2024

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania

Gannett Fleming
Valuation and Rate Consultants, LLC

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January 10, 2025

El Paso Electric Company
100 N. Stanton Street
El Paso, TX 79901-1463

Attention Cynthia S. Prieto
Vice President - Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of El Paso Electric Company as of June 30, 2024. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of El Paso Electric personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

JOHN J. SPANOS
President

MELISSA M. HOWARD
Assistant Project Manager

JJS:mle

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TABLE OF CONTENTS

TABLE OF CONTENTS, cont

EL PASO ELECTRIC COMPANY

DEPRECIATION STUDY
EXECUTIVE SUMMARY

Pursuant to El Paso Electric Company's ("El Paso" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of June 30, 2024. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and net salvage characteristics for each depreciable group of assets.

El Paso's accounting policy has not changed since the last depreciation study was prepared. However, there has been change in expected life spans of generating facilities, recording retirements of assets as well as the associated cost of removal and gross salvage. These changes have caused the proposed depreciation rates in the depreciation study to change from those currently-approved from the last depreciation study as of December 31, 2019.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of June 30, 2024 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of $130.1 million when applied to depreciable plant balances as of June 30, 2024. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST AS OF JUNE 30, 2024	PROPOSED RATE	PROPOSED EXPENSE
Steam Production Plant	$753,263,255.59	4.81	$36,215,465
Gas Turbine Plant	822,471,498.93	3.35	27,536,949
Transmission Plant	723,479,961.79	1.68	12,159,013
Distribution Plant	1,845,899,208.37	2.40	44,280,088
General Plant	281,368,111.17	3.53	9,931,519
Total	**$4,426,482,035.85**	**2.52**	**$130,123,034**

The Company proposed rates from the Appendix of this Depreciation Study for production plant are based on no interim survivor curve which is consistent with Texas precedent.

Gannett Fleming does not agree with this method for calculating the depreciation rates for generating assets, however due to Commission precedent, which is not consistent with other jurisdictions, it has been decided that the proposed rates should be calculated using the parameters in the Appendix.

The resultant depreciation rates using the traditional method for determining depreciation rates for electric generating plant in service as of June 30, 2024 are summarized in Table 1 on pages VI-5 through VI-9 of the study. Supporting analysis and calculations are provided within the study. Additionally, depreciation rates based on the proposed depreciation rates and expense with no interim survivor curve for generation as of June 30, 2024 are provided in the Appendix.

The study results from the Appendix set forth an annual depreciation expense of $124.2 million when applied to depreciable plant balances as of June 30, 2024. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

FUNCTION	ORIGINAL COST	PROPOSED RATE	ANNUAL ACCRUAL
Steam Production Plant	$753,263,255.59	4.64	$34,964,852
Gas Turbine Plant	822,471,498.93	2.78	22,885,253
Transmission Plant	723,479,961.79	1.68	12,159,013
Distribution Plant	1,845,899,208.37	2.40	44,280,088
General Plant	281,368,111.17	3.53	9,931,519
Total	**$4,426,482,035.85**		**$124,220,725**

PART I. INTRODUCTION

EL PASO ELECTRIC COMPANY
DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for El Paso Electric Company ("El Paso"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of June 30, 2024. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of June 30, 2024.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2023, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

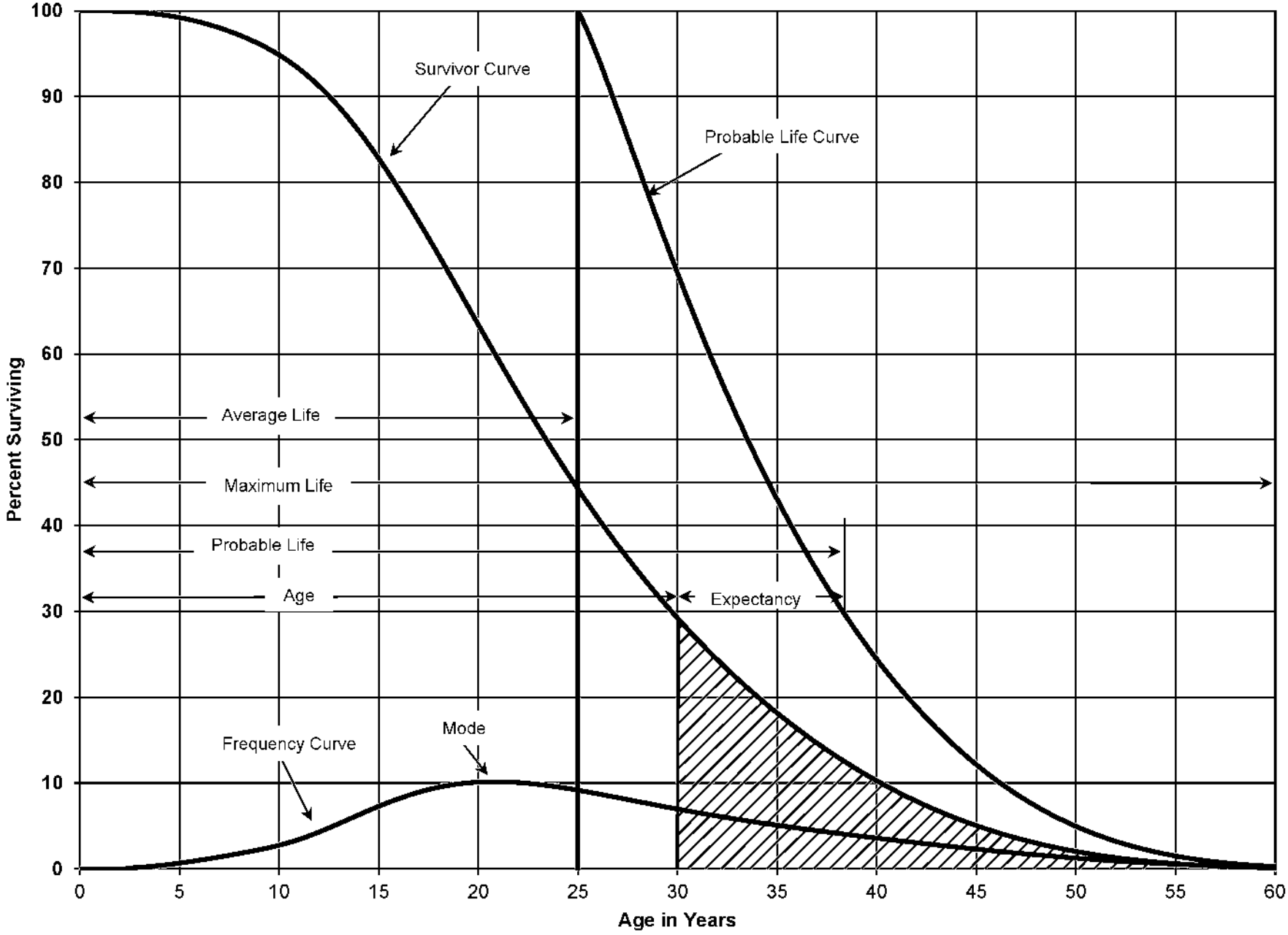

FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

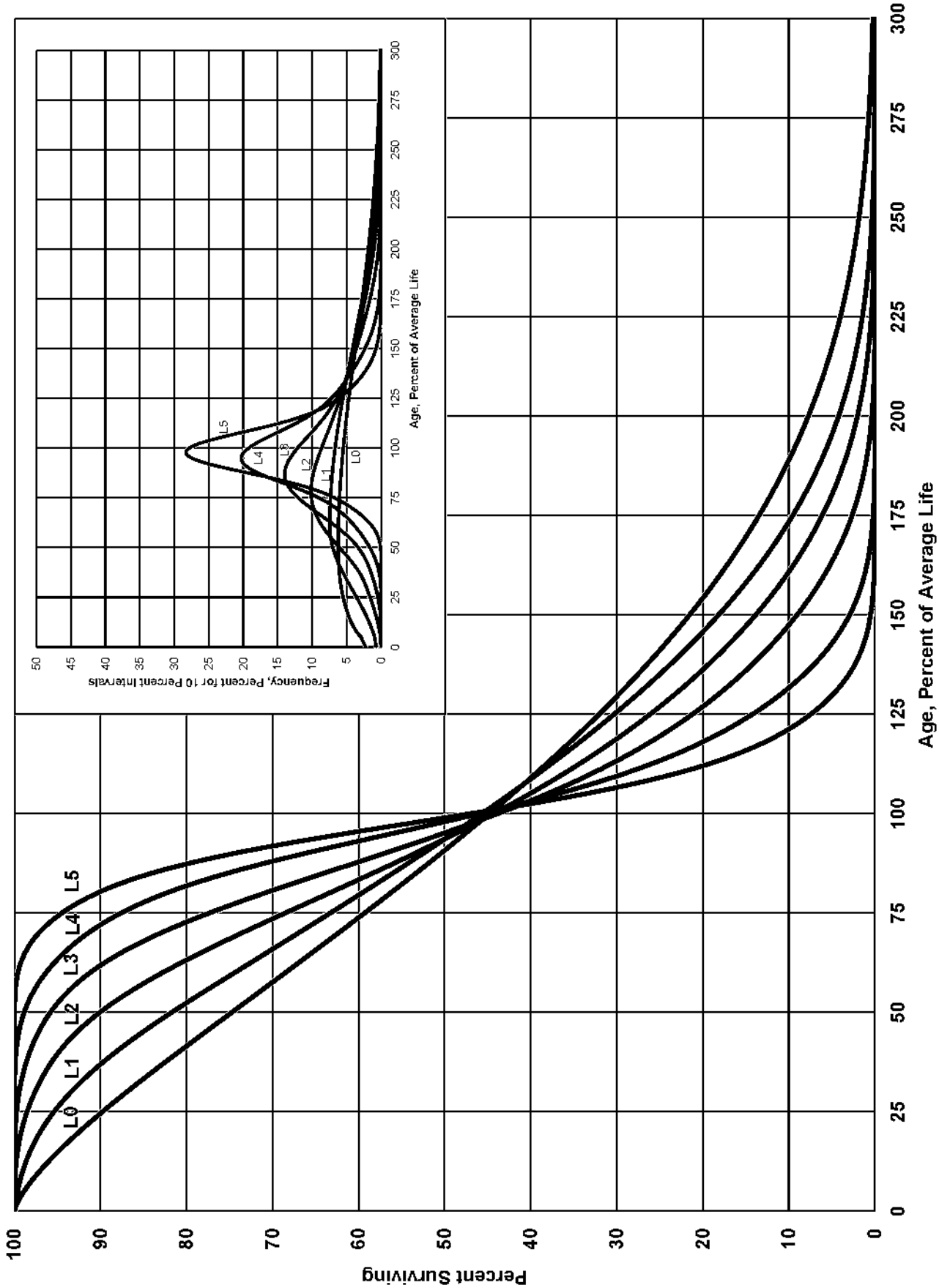

FIGURE 2. LEFT MODAL OR "L" IOWA TYPE SURVIVOR CURVES

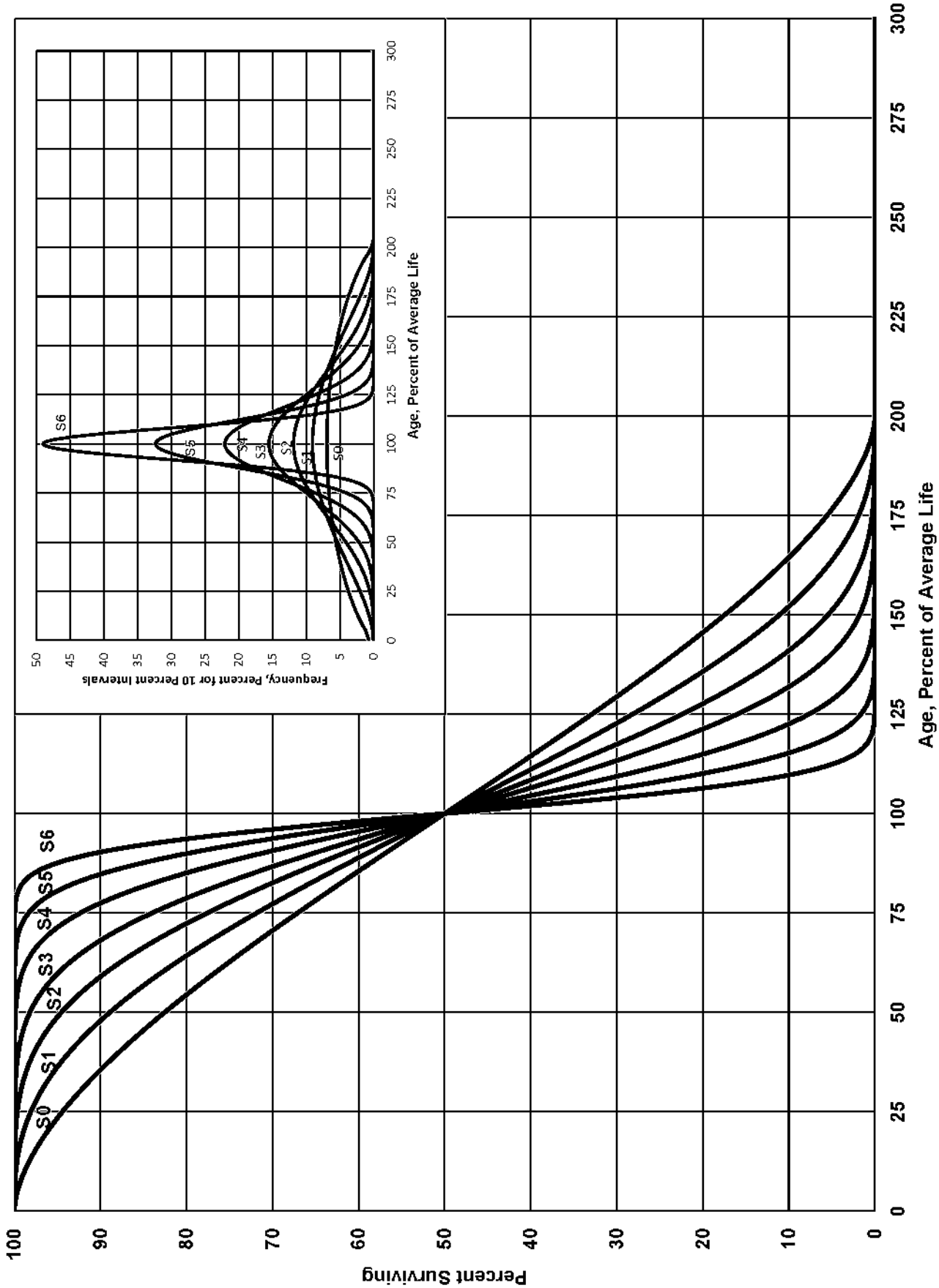

FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

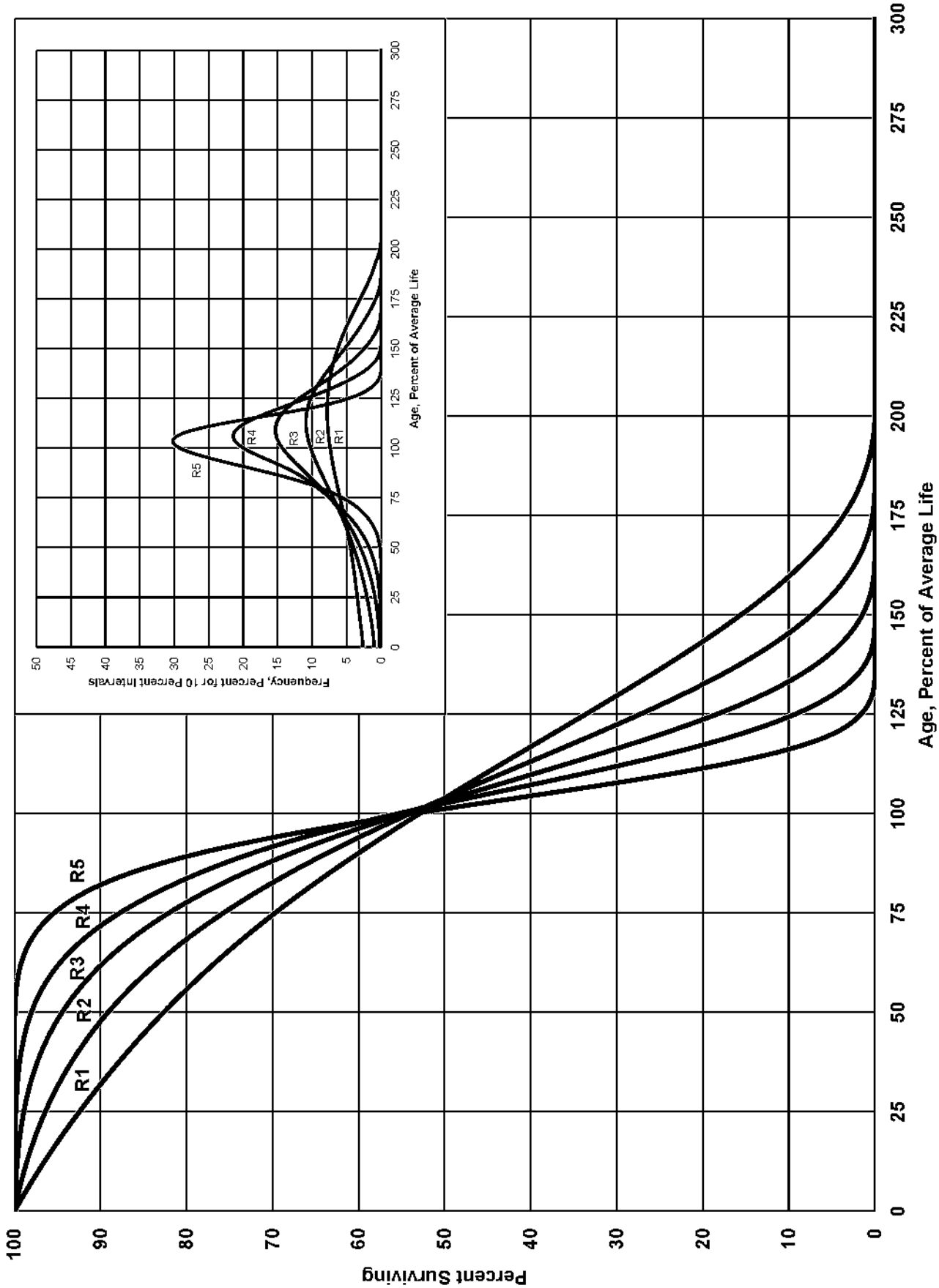

FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

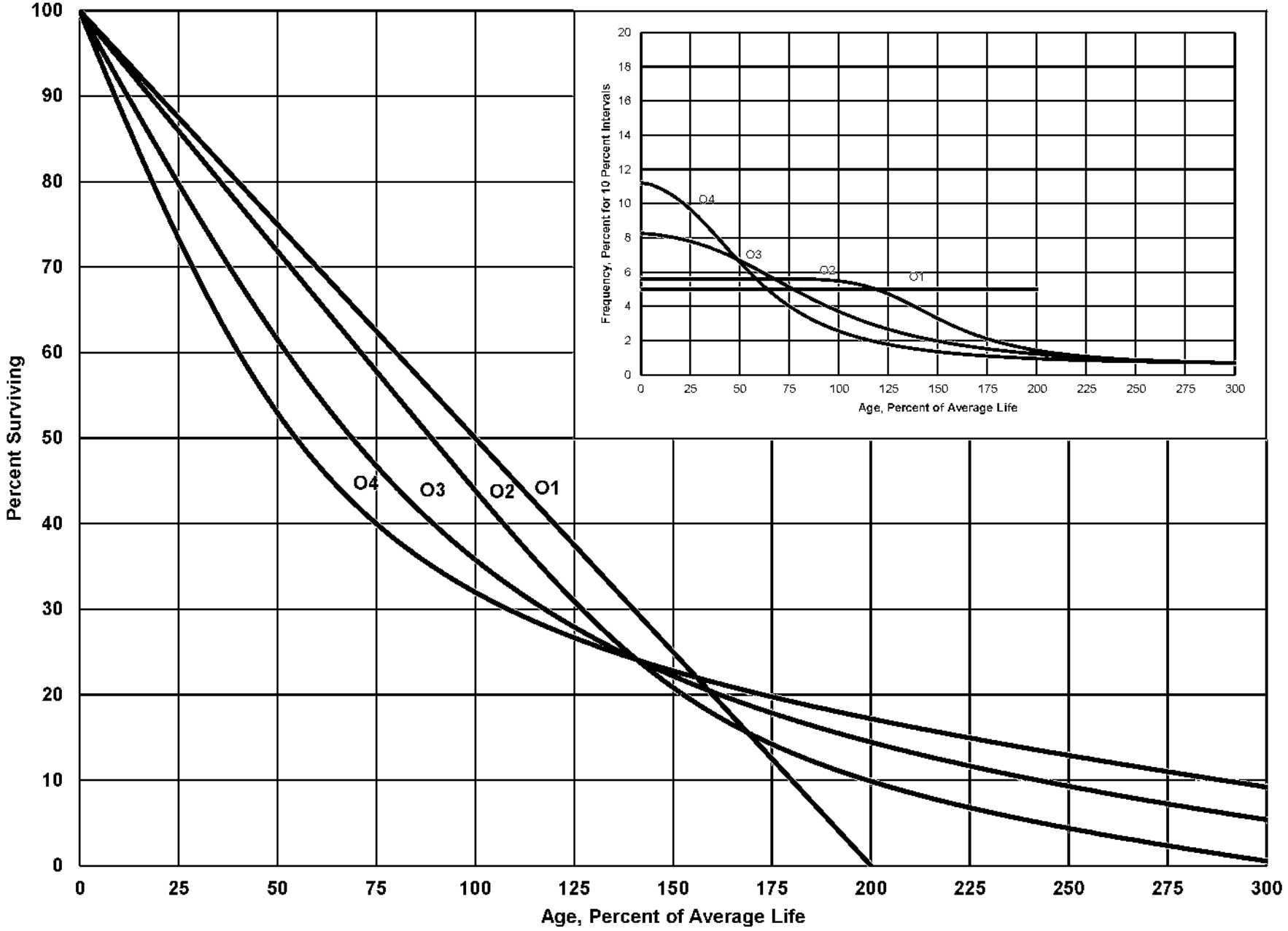

FIGURE 5. ORIGIN MODAL OR "O" IOWA TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."[1] In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"[2] "Engineering Valuation and Depreciation,"[3] and "Depreciation Systems."[4]

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

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[1]Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

[2]Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

[3]Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

[4]Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, $10,000 of the dollars invested in 2009 were retired in 2014. The $10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of $143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Retirements, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½
2015		5	11	12	13	14	15	16	18	20	113	7½-8½
2016			6	12	13	15	16	17	19	19	124	6½-7½
2017				6	13	15	16	17	19	19	131	5½-6½
2018					7	14	16	17	19	20	143	4½-5½
2019						8	18	20	22	23	146	3½-4½
2020							9	20	22	25	150	2½-3½
2021								11	23	25	151	1½-2½
2022									11	24	153	½-1½
2023										13	80	0-½
Total	53	68	86	106	128	157	196	231	273	308	1,606	

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023 Placement Band 2009-2023

Year Placed	Acquisitions, Transfers and Sales, Thousands of Dollars During Year										Total During Age Interval	Age Interval
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	-	-	-	-	-	-	60[a]	-	-	-	-	13½-14½
2010	-	-	-	-	-	-	-	-	-	-	-	12½-13½
2011	-	-	-	-	-	-	-	-	-	-	-	11½-12½
2012	-	-	-	-	-	-	-	(5)[b]	-	-	60	10½-11½
2013	-	-	-	-	-	-	-	6[a]	-	-	-	9½-10½
2014	-	-	-	-	-	-	-	-	-	-	(5)	8½-9½
2015		-	-	-	-	-	-	-	-	-	6	7½-8½
2016			-	-	-	-	-	-	-	-	-	6½-7½
2017				-	-	-	-	(12)[b]	-	-	-	5½-6½
2018					-	-	-	-	22[a]	-	-	4½-5½
2019						-	-	(19)[b]	-	-	10	3½-4½
2020							-	-	-	-	-	2½-3½
2021								-	-	(102)[c]	(121)	1½-2½
2022									-	-	-	½-1½
2023											-	0-½
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	

[a] Transfer Affecting Exposures at Beginning of Year
[b] Transfer Affecting Exposures at End of Year
[c] Sale with Continued Use
Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= $750,000
Exposures at age ½	= $750,000 - $ 8,000	= $742,000
Exposures at age 1½	= $742,000 - $18,000	= $724,000
Exposures at age 2½	= $724,000 - $20,000 - $19,000	= $685,000
Exposures at age 3½	= $685,000 - $22,000	= $663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023

Placement Band 2009-2023

Year Placed	Exposures, Thousands of Dollars Annual Survivors at the Beginning of the Year 2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total at Beginning of Age Interval	Age Interval
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½
2014	420[a]	416	407	397	386	374	361	347	332	316	1,503	8½-9½
2015		460[a]	455	444	432	419	405	390	374	356	1,952	7½-8½
2016			510[a]	504	492	479	464	448	431	412	2,463	6½-7½
2017				580[a]	574	561	546	530	501	482	3,057	5½-6½
2018					660[a]	653	639	623	628	609	3,789	4½-5½
2019						750[a]	742	724	685	663	4,332	3½-4½
2020							850[a]	841	821	799	4,955	2½-3½
2021								960[a]	949	926	5,719	1½-2½
2022									1,080[a]	1,069	6,579	½-1½
2023										1,220[a]	7,490	0-½
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780	

[a]Additions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15				
Exposures at age 4½	=	3,789,000				
Retirements from age 4½ to 5½	=	143,000				
Retirement Ratio	=	143,000	÷	3,789,000	=	0.0377
Survivor Ratio	=	1.000	-	0.0377	=	0.9623
Percent surviving at age 5½	=	(88.15)	x	(0.9623)	=	84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023 Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	167	26	0.1557	0.8443	42.24
					35.66
Total	44,780	1,606			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

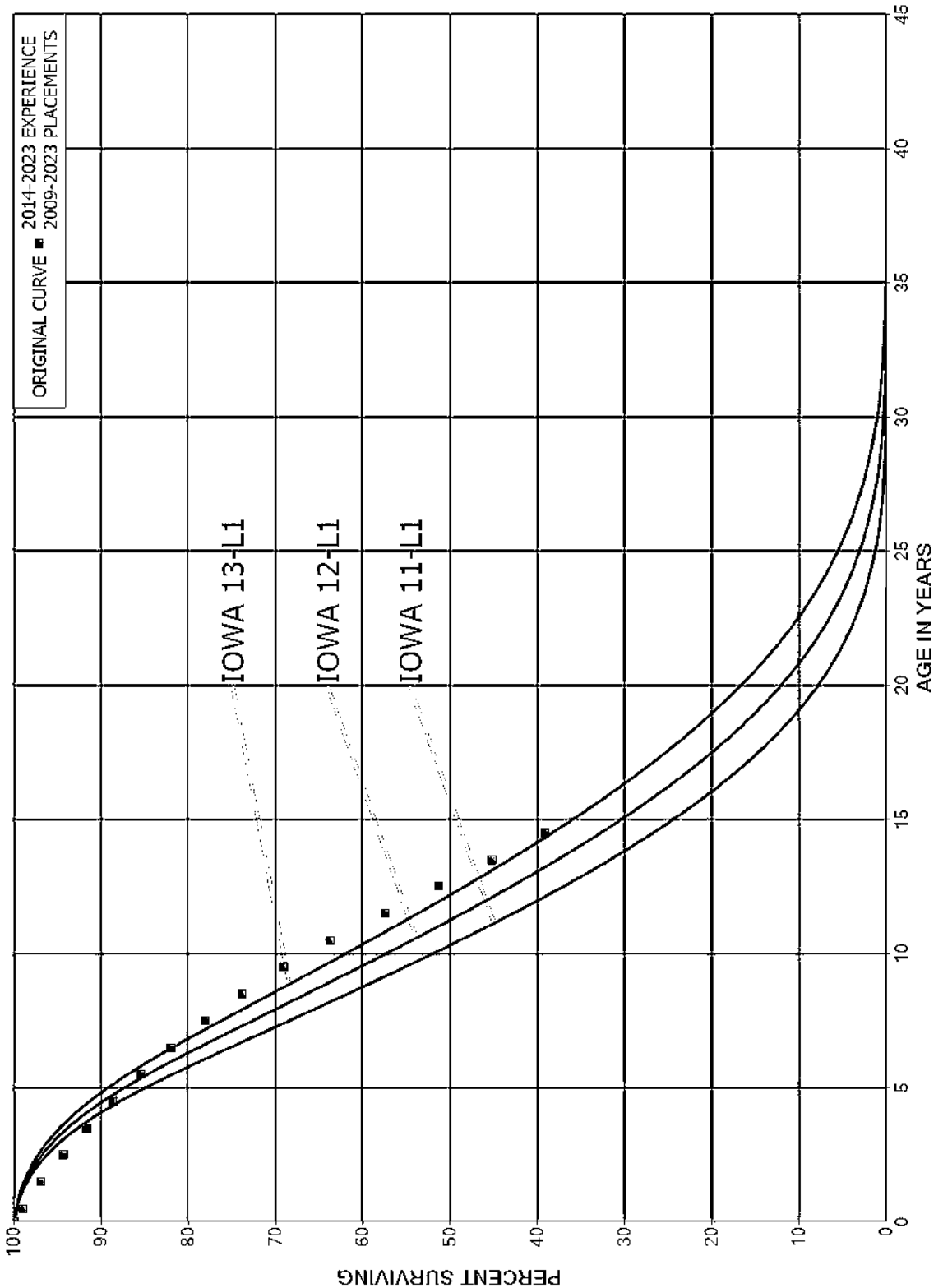


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

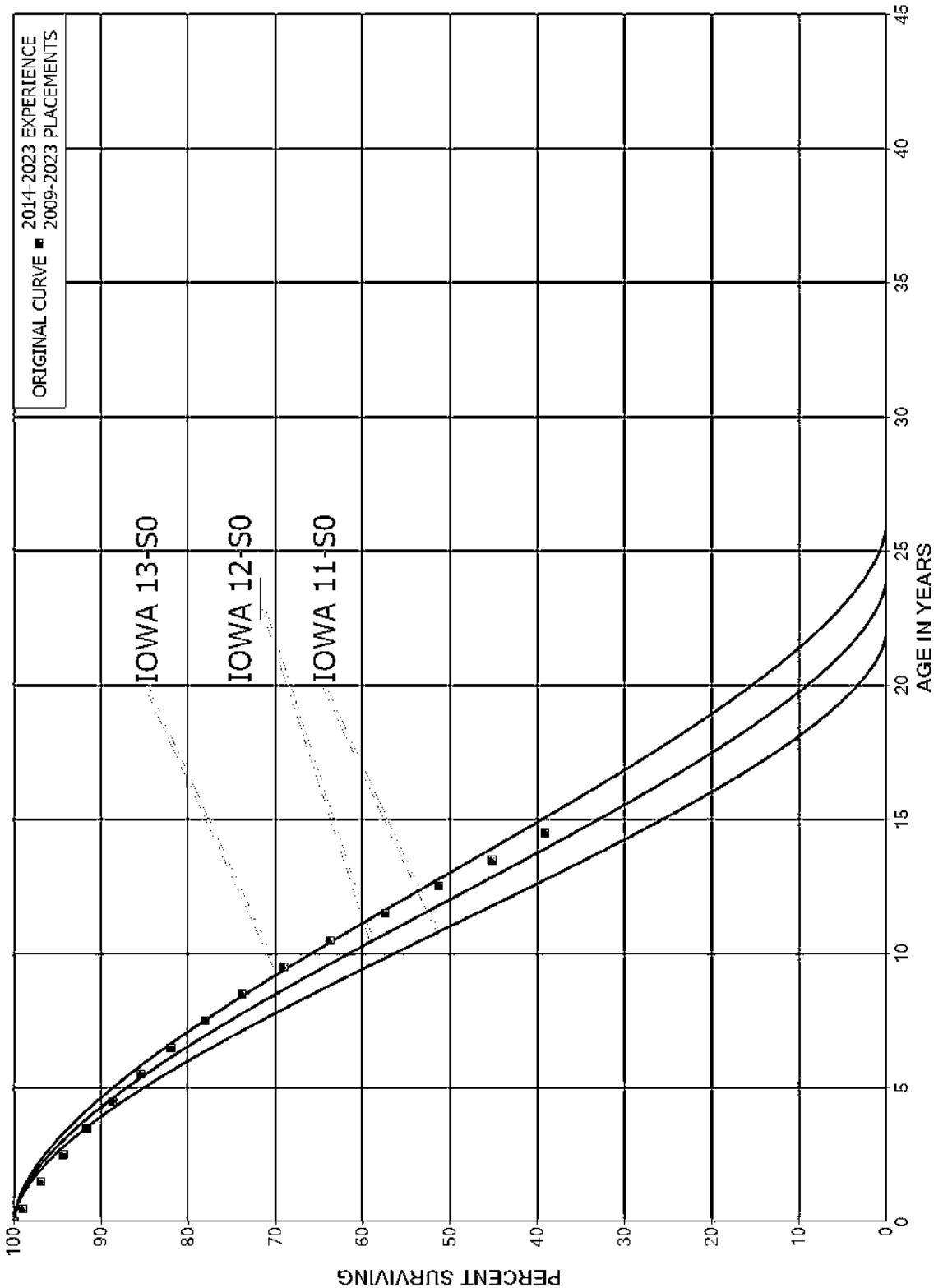


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

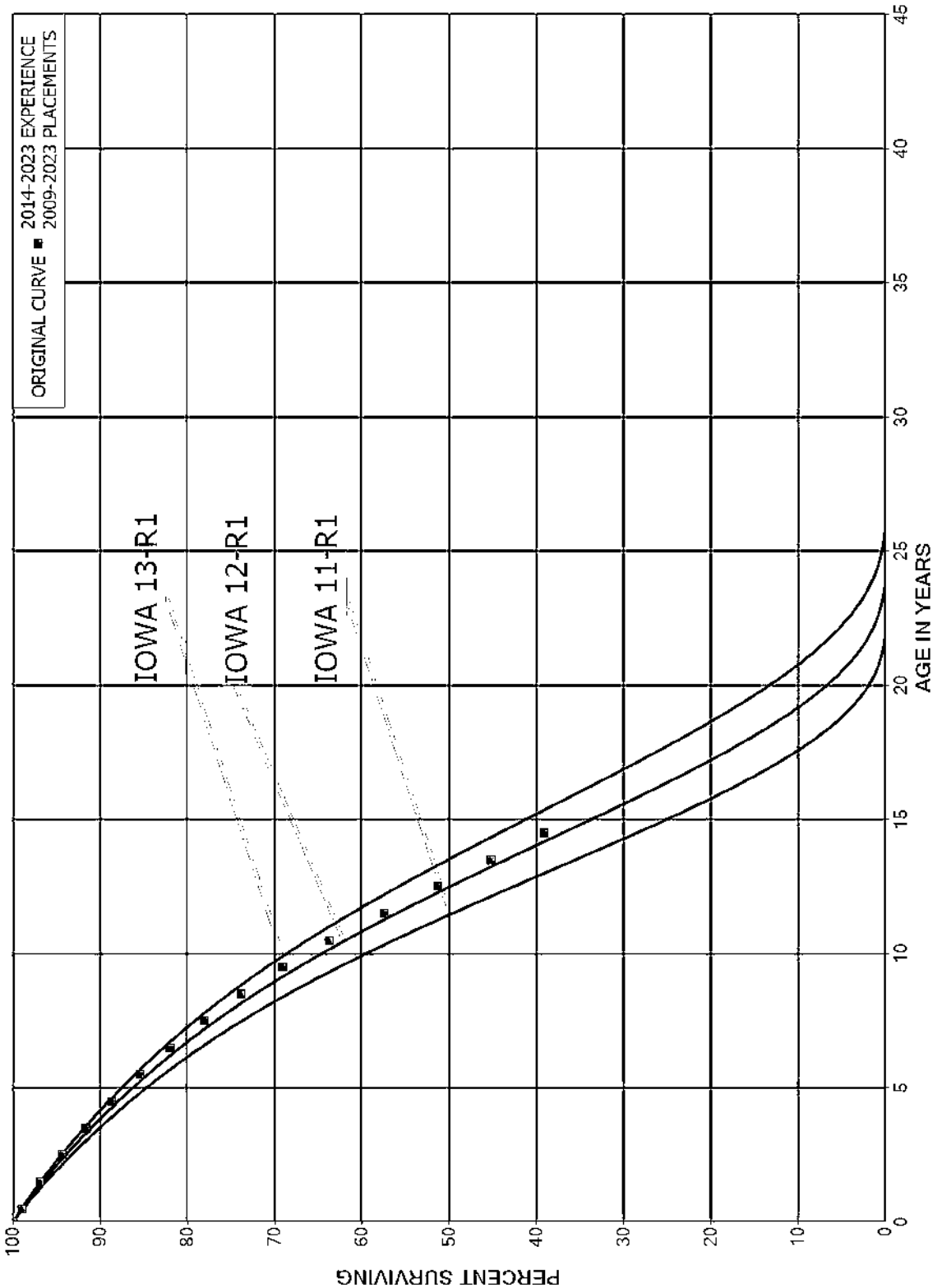
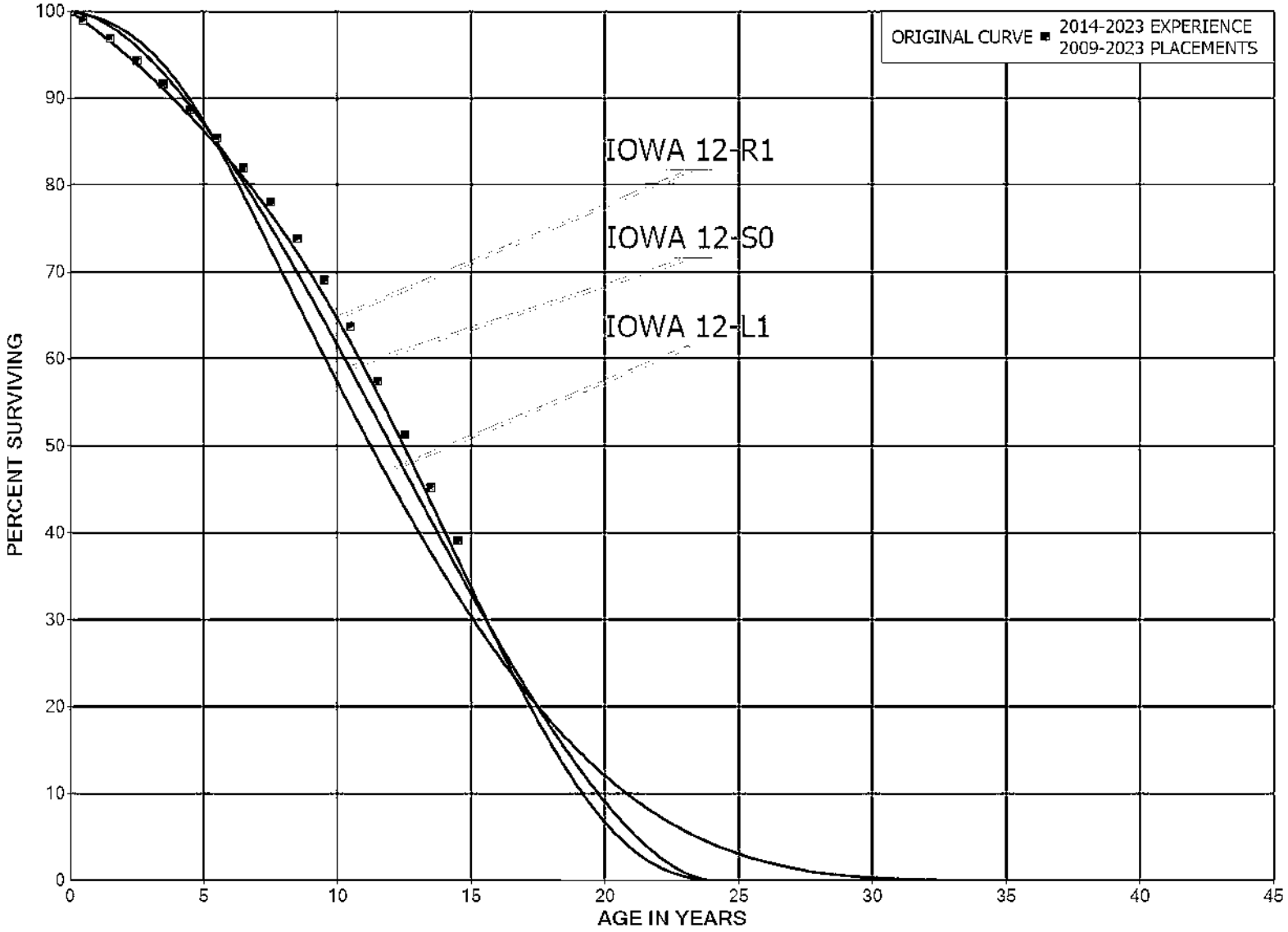


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

October 1, 2024
- Newman Generating Station
- Stan Roberts Substation
- Copper Substation
- Copper Power Station
- East Side Distribution Operations Center
- El Paso Electric Operations and Training Center
- Montana Power Station
- Mesa Substation
- Triumph Substation

February 24, 2020
- East Side Distribution Operations Center
- Montana Power Substation
- Montana Power Generating Facility
- Caliente Substation
- Pelicano Substation
- Newman Generating Station
- Rio Grande Generating Station

August 18, 2014
- Newman Generating Station
- Rio Grande Generating Station
- Stanton Tower

August 19, 2014
- Wrangler Substation
- Wrangler Solar Facility
- Diamond Head Substation
- East Side Distribution Operations Center
- Montana Power Generating Facility
- Montana Power Substation

February 9, 2009
- Vanderbilt Service Center
- Vista Substation
- Wrangler Substation
- Hawkins Service Center
- Copper Training Center
- Copper Combustion Station
- Roland Lucky Building
- Stanton Building

February 10, 2009
- Rio Grande Generating Station
- Systems Operating Center
- Newman Generation Station

February 19, 2003
- Newman Generating Station
- Systems Operating Center
- Rio Grande Generating Station
- 501 Engineering Building
- Centre Building

February 20, 2003
- Sante Fe Building
- Ascarate Substation
- Copper Combustion Station
- Copper Substation
- Copper Training Facility
- Hawkins Warehouse
- Montwood Substation
- Caliente Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered a number of factors. The primary factors were the statistical analyses of data; current

Company policies and outlook as determined during conversations with management; and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 63 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

Account No.	Account Description
STEAM PLANT	
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00	Station Equipment
355.00	Wood and Steel Poles
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customers' Premises
GENERAL PLANT	
390.00	Structures and Improvements – Minor Structures
392.10	Transportation Equipment – Cars – Sedans
392.20	Transportation Equipment – Light Duty Vehicles
392.40	Transportation Equipment – Heavy Duty Vehicles

392.50 Transportation Equipment - Trailers
396.00 Power Operated Equipment

Account 312.00, Boiler Plant Equipment, is used to illustrate the manner in which the study was conducted for the generating plant. Aged plant accounting data have been compiled for the years 1993 through 2023. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1993 through 2023. The Iowa 65-R4 is a reasonable fit of the original interim survivor curve. The 65-year service life for interim retirements is reasonable for assets in this account. The 65-year life is shorter than the 70-year life previously used by the Company.

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the mass accounts. Aged retirement and other plant accounting data were compiled through the year 2023. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-74 and the life table for the experience band plotted on the chart follows it.

The historical service life indication for Account 364.00, Poles, Towers and Fixtures is the 45-S2.5 based on the experience band, 1993-2023. The prior survivor curve estimate for Account 364.00, Poles, Towers and Fixtures was also the 45-R3. Typical service lives for poles of other electric companies range from 40 to 55 years. The Iowa 45-S2.5 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curves through age 72.

For Account 365.00, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1993-2023 experience band. Most retirements have been due to inadequacy or voltage conversions. Typical service lives for overhead conductors range from 40 to 55 years. The Iowa 48-R2.5 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves through age 76 and reflects the outlook of management.

Life Span Estimates

The life span technique was used for the Company's Generation accounts. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each Generating Station were estimated based on discussions with management regarding future outlook, age and condition of the plant and life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for each generating unit are as follows:

Depreciable Group	Major Year in Service	Probable Retirement Year	Life Span
Steam Production Plant			
Rio Grande #6	1957	2025	68
Rio Grande #7	1958	2026	68
Rio Grande #8	1973	2033	60
Newman #1	1959	2026	67
Newman #2	1962	2027	65
Newman #3	1966	2034	68
Newman #4	1975	2031	56
Newman #5	2009	2061	52
Newman Zero Liquid Discharge	2011	2061	50
Other Production Plant			
Copper	1980	2030	50
Rio Grande #9	2013	2058	45
Montana Power #1	2015	2060	45
Montana Power #2	2015	2060	45
Montana Power #3	2016	2061	45
Montana Power #4	2016	2061	45
Newman #6	2023	2063	40

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, steam power plants have been 50 to 65 years in the past. For example, Units 6, 7 and 8 at Rio Grande were completed in 1957, 1958 and 1973, respectively. The estimated probable retirement dates for Rio Grande are 2025, 2026 and 2033. Thus, the life spans estimated for the Rio Grande steam units are 68 years for Unit 6, 68 years for Unit 7 and 60 years for Unit 8, which are within or slightly longer than the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate. However, environmental regulations will impact decisions for closures which will lead to shorter life spans for facilities built in recent years.

For all Production accounts, an interim survivor curve was estimated for each account, since interim retirements, i.e., retirements prior to the final retirement, are experienced in such accounts.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other General Plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1993 through 2023. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1993 through 2023 contributed significantly toward the net salvage estimates for 14 plant accounts, representing 49 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT	
353.00	Station Equipment
355.00	Wood and Steel Poles
356.00	Overhead Conductors and Devices
DISTRIBUTION PLANT	
365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems
GENERAL PLANT	
396.00	Power Operated Equipment

Account 367.00, Underground Conductors and Devices, will be used to illustrate the manner in which the study was conducted for most mass plant accounts. Net salvage data were compiled for the years 1993 through 2023. These data include the retirements, cost of removal and gross salvage.

Discussions with management indicated that retired underground conductors are either reused or sold for scrap. The previous estimate of net salvage for underground conductors was negative 20 percent. The range of typical net salvage estimates used by other electric companies for underground conductors is negative 10 percent to negative 30 percent.

The net salvage estimate for this account is negative 30 percent and is based on the current practices in place for recording cost of removal and gross salvage. Cost of removal as a percent of the original cost retired averaged around 35 percent through the 1990s, then went to 0 percent starting in 2002 when practices changed. In 2013, a new practice for recording cost of removal was started and will continue into the future. Gross salvage was generally between 5 and 30 percent during the 1990s, then also went to 0 percent in 2002. Then new practices were implemented in 2013 which will

continue into the foreseeable future, therefore, the most recent period is the best indicator of the future. The overall net salvage percent is negative 38 percent. The most recent five year average for net salvage indicates negative 76 percent. Given the overall statistical indications, most recent five-year average and the estimates of others, a negative 30 percent net salvage was utilized.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, are based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning analyses incorporating a $/KW estimate that was consistent with similar facilities determined by a variety of engineering specialists. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 5 percent was used for all steam plant accounts, and a negative 5 percent estimate was used for other production plant accounts.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. These calculations, as well as the estimated

final net salvage amounts and interim net salvage percents, are shown on Table 3 of the Net Salvage Statistics section on page VIII-3.

The net salvage estimates for most of the remaining accounts were estimated using the above-described judgment process incorporating historical indications and reviewing the typical range of estimates used by other electric companies. The results of the net salvage analysis for each plant account are presented in account sequence beginning in the section titled "Net Salvage Statistics", page VIII-2.

Generally, the net salvage estimates for the general plant accounts were zero percent, consistent with amortization accounting.

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

A group procedure for depreciation is appropriate when considering more than a single item of property. Normally the items within a group do not have identical service lives, but have lives that are dispersed over a range of time. There are two primary group procedures, namely, average service life and equal life group. In the average service life procedure, the rate of annual depreciation is based on the average life or average remaining life of the group, and this rate is applied to the surviving balances of the group's cost. A characteristic of this procedure is that the cost of plant retired prior to average life is not fully recouped at the time of retirement, whereas the cost of plant retired subsequent to average life is more than fully recouped. Over the entire life cycle, the portion of cost not recouped prior to average life is balanced by the cost recouped subsequent to average life.

Single Unit of Property

The calculation of straight line depreciation for a single unit of property is straightforward. For example, if a $1,000 unit of property attains an age of four years and has a life expectancy of six years, the annual accrual over the total life is:

$$\frac{\$1{,}000}{(4 + 6)} = \$100 \text{ per year.}$$

The accrued depreciation is:

$$\$1{,}000\left(1 - \frac{6}{10}\right) = \$400.$$

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2024, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2024, are set forth in the Results of Study section of the report.

Average Service Life Procedure

In the average service life procedure, the remaining life annual accrual for each vintage is determined by dividing future book accruals (original cost less book reserve) by the average remaining life of the vintage. The average remaining life is a directly weighted average derived from the estimated future survivor curve in accordance with the average service life procedure.

The calculated accrued depreciation for each depreciable property group represents that portion of the depreciable cost of the group which would not be allocated to expense through future depreciation accruals if current forecasts of life characteristics are used as the basis for such accruals. The accrued depreciation calculation consists of applying an appropriate ratio to the surviving original cost of each vintage of each account based upon the attained age and service life. The straight line accrued depreciation ratios are calculated as follows for the average service life procedure:

$$Ratio = 1 - \frac{Average\ Remaining\ Life}{Average\ Service\ Life}.$$

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

Amortization is the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. Normally, the distribution of the amount is in equal amounts to each year of the amortization period.

The calculation of annual and accrued amortization requires the selection of an amortization period. The amortization periods used in this report were based on judgment which incorporated a consideration of the period during which the assets will render most of their service, the amortization period and service lives used by other utilities, and the service life estimates previously used for the asset under depreciation accounting.

Amortization accounting is proposed for a number of accounts that represent numerous units of property, but a very small portion of depreciable electric plant in service. The accounts and their amortization periods are as follows:

ACCT	TITLE	AMORTIZATION PERIOD, YEARS
391.00	Office Furniture and Equipment	20
393.00	Stores Equipment	25
394.00	Tools, Shop and Garage Equipment	25
395.00	Laboratory Equipment	15
397.00	Communication Equipment	15
398.00	Miscellaneous Equipment	15

For the purpose of calculating annual amortization amounts as of June 30, 2024, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book

reserve is allocated among vintages with an age less than the amortization period in proportion to the calculated accrued amortization. The calculated accrued amortization is equal to the original cost multiplied by the ratio of the vintage's age to its amortization period. The annual amortization amount is determined by dividing the future amortizations (original cost less allocated book reserve) by the remaining period of amortization for the vintage.

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

The calculated annual and accrued depreciation are the principal results of the study. Continued surveillance and periodic revisions are normally required to maintain continued use of appropriate annual depreciation accrual rates. An assumption that accrual rates can remain unchanged over a long period of time implies a disregard for the inherent variability in service lives and net salvage and for the change of the composition of property in service. The annual accrual rates were calculated in accordance with the straight line remaining life method of depreciation, using the average service life procedure based on estimates which reflect considerations of current historical evidence and expected future conditions.

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of June 30, 2024. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2024, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant as of June 30, 2024 presented on pages VI-4 through VI-9 of this report.

The service life estimates were based on judgment that incorporated statistical analysis of retirement data, discussions with management and consideration of estimates made for other electric utilities. The results of the statistical analysis of service life are presented in the section beginning on page VII-2, within the supporting documents of this report.

For each depreciable group analyzed by the retirement rate method, a chart depicting the original and estimated survivor curves followed by a tabular presentation of the original life table(s) plotted on the chart. The survivor curves estimated for the depreciable groups are shown as dark smooth curves on the charts. Each smooth survivor curve is denoted by a numeral followed by the curve type designation. The numeral used is the average life derived from the entire curve from 100 percent to zero percent surviving. The titles of the chart indicate the group, the symbol used to plot the points of the original life table, and the experience and placement bands of the life tables which where plotted. The experience band indicates the range of years for which retirements were used to develop the stub survivor curve. The placements indicate, for the related experience band, the range of years of installations which appear in the experience.

The analyses of net salvage data are presented in the section titled, "Net Salvage Statistics". The tabulations present annual cost of removal and gross salvage data, three-year moving averages and the most recent five-year average. Data are shown in dollars and as percentages of original costs retired.

The tables of the calculated annual depreciation applicable to depreciable assets as of June 30, 2024 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

The summary table of the results of the study as applied to the original cost of electric plant as of June 30, 2024 using the recommended Texas methodology is

presented on pages A-2 through A-6 of this report. The tables of the calculated annual depreciation applicable to depreciable assets as of June 30, 2024 in account sequence related to the Texas methodology is set forth in the Appendix.

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2024

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
RIO GRANDE UNIT 6	12-2025	100-R3 *	(5)	1,290,816.82	1,281,328	74,030	49,404	3.83	1.5
RIO GRANDE UNIT 7	12-2026	100-R3 *	(5)	1,269,983.01	1,269,983	63,499	25,419	2.00	2.5
RIO GRANDE UNIT 8	12-2033	100-R3 *	(5)	3,187,376.78	2,045,429	1,301,317	137,449	4.31	9.5
RIO GRANDE COMMON	12-2033	100-R3 *	(5)	8,154,255.58	2,564,501	5,997,468	632,122	7.75	9.5
NEWMAN UNIT 1	12-2026	100-R3 *	(4)	1,387,269.06	1,305,299	137,461	55,088	3.97	2.5
NEWMAN UNIT 2	12-2027	100-R3 *	(4)	819,417.49	817,974	34,220	9,777	1.19	3.5
NEWMAN UNIT 3	12-2034	100-R3 *	(4)	1,140,368.37	1,037,544	148,439	14,167	1.24	10.5
NEWMAN UNIT 4	12-2031	100-R3 *	(4)	16,321,591.36	10,347,591	6,626,864	892,829	5.47	7.4
NEWMAN UNIT 5	12-2061	100-R3 *	(4)	26,222,645.77	7,901,241	19,370,311	527,189	2.01	36.7
NEWMAN COMMON	12-2061	100-R3 *	(4)	24,824,503.24	3,035,051	22,782,432	614,861	2.48	37.1
TOTAL ACCOUNT 311				84,618,227.48	31,605,941	56,536,041	2,958,305	3.50	19.1
312.00 BOILER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	12-2025	65-R4 *	(5)	2,973,007.52	2,973,008	148,650	102,694	3.45	1.4
RIO GRANDE UNIT 7	12-2026	65-R4 *	(5)	5,368,935.62	4,739,995	897,388	364,661	6.79	2.5
RIO GRANDE UNIT 8	12-2033	65-R4 *	(5)	25,921,663.85	12,834,925	14,382,822	1,524,458	5.88	9.4
RIO GRANDE COMMON	12-2033	65-R4 *	(5)	1,134,042.84	555,854	634,891	66,880	5.90	9.5
NEWMAN UNIT 1	12-2026	65-R4 *	(4)	9,067,767.94	9,067,768	362,711	145,085	1.60	2.5
NEWMAN UNIT 2	12-2027	65-R4 *	(4)	16,188,376.96	9,220,468	7,615,444	2,175,987	13.44	3.5
NEWMAN UNIT 3	12-2034	65-R4 *	(4)	19,215,337.95	6,495,285	13,488,666	1,294,434	6.74	10.4
NEWMAN UNIT 4	12-2031	65-R4 *	(4)	8,185,301.76	3,831,848	4,680,866	624,149	7.63	7.5
NEWMAN UNIT 5	12-2061	65-R4 *	(4)	126,591,444.69	37,291,730	94,363,372	2,591,454	2.05	36.4
NEWMAN COMMON	12-2061	65-R4 *	(4)	6,699,170.75	1,324,875	5,642,263	153,932	2.30	36.7
TOTAL ACCOUNT 312				221,345,049.88	88,335,756	142,217,073	9,043,734	4.09	15.7
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS									
NEWMAN UNIT 1	12-2026	50-R2.5 *	(4)	327,497.00	327,497	13,099	5,409	1.65	2.4
NEWMAN UNIT 4	12-2031	50-R2.5 *	(4)	72,360,087.35	13,975,529	61,278,962	8,247,906	11.40	7.4
NEWMAN UNIT 5	12-2061	50-R2.5 *	(4)	55,347,888.89	10,250,940	47,310,864	1,470,583	2.66	32.2
TOTAL ACCOUNT 313				128,035,473.24	24,553,966	108,602,925	9,723,898	7.59	11.2
314.00 TURBOGENERATOR UNITS									
RIO GRANDE UNIT 6	12-2025	70-R2.5 *	(5)	3,559,997.86	3,559,998	178,000	120,423	3.38	1.5
RIO GRANDE UNIT 7	12-2026	70-R2.5 *	(5)	6,223,330.56	4,124,063	2,410,434	974,083	15.65	2.5
RIO GRANDE UNIT 8	12-2033	70-R2.5 *	(5)	24,790,432.43	9,635,779	16,394,175	1,746,978	7.05	9.4
NEWMAN UNIT 1	12-2026	70-R2.5 *	(4)	14,810,294.31	14,238,227	1,164,480	465,791	3.15	2.5
NEWMAN UNIT 2	12-2027	70-R2.5 *	(4)	12,766,156.10	11,895,599	1,381,203	395,785	3.10	3.5
NEWMAN UNIT 3	12-2034	70-R2.5 *	(4)	20,035,873.42	6,221,307	14,616,001	1,399,163	6.98	10.4
NEWMAN UNIT 4	12-2031	70-R2.5 *	(4)	66,473,915.82	34,531,814	34,601,059	4,644,232	6.99	7.5
NEWMAN UNIT 5	12-2061	70-R2.5 *	(4)	65,179,392.01	14,890,917	52,895,650	1,495,161	2.29	35.4
NEWMAN COMMON	12-2061	70-R2.5 *	(4)	911,573.45	169,091	778,945	21,621	2.37	36.0
TOTAL ACCOUNT 314				214,750,965.96	99,266,795	124,419,947	11,263,237	5.24	11.0

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2024

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT									
RIO GRANDE UNIT 6	12-2025	70-R2.5 *	(5)	834,094.65	739,033	136,766	92,272	11.06	1.5
RIO GRANDE UNIT 7	12-2026	70-R2.5 *	(5)	1,267,101.56	905,248	425,209	170,428	13.45	2.5
RIO GRANDE UNIT 8	12-2033	70-R2.5 *	(5)	9,078,650.36	3,522,601	6,009,982	638,255	7.03	9.4
RIO GRANDE COMMON	12-2033	70-R2.5 *	(5)	391,274.20	27,536	383,302	40,547	10.36	9.5
NEWMAN UNIT 1	12-2026	70-R2.5 *	(4)	2,125,733.30	1,251,398	959,365	388,138	18.26	2.5
NEWMAN UNIT 2	12-2027	70-R2.5 *	(4)	1,052,955.47	1,052,955	42,119	12,401	1.18	3.4
NEWMAN UNIT 3	12-2034	70-R2.5 *	(4)	5,058,812.70	1,350,366	3,910,799	378,330	7.48	10.3
NEWMAN UNIT 4	12-2031	70-R2.5 *	(4)	6,667,817.72	6,612,061	322,470	43,647	0.65	7.4
NEWMAN UNIT 5	12-2061	70-R2.5 *	(4)	22,042,822.70	5,103,659	17,820,877	506,887	2.30	35.2
NEWMAN COMMON	12-2061	70-R2.5 *	(4)	269,037.89	13,033	266,766	7,443	2.77	35.8
TOTAL ACCOUNT 315				48,788,300.55	20,577,890	30,277,655	2,278,348	4.67	13.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	12-2025	70-S2.5 *	(5)	1,489,363.97	1,489,364	74,468	49,703	3.34	1.5
RIO GRANDE UNIT 7	12-2026	70-S2.5 *	(5)	1,941,474.62	1,942,415	96,133	38,497	1.98	2.5
RIO GRANDE UNIT 8	12-2033	70-S2.5 *	(5)	5,951,707.44	5,273,749	975,543	103,871	1.75	9.4
RIO GRANDE COMMON	12-2033	70-S2.5 *	(5)	2,569,540.81	1,149,232	1,548,786	163,139	6.35	9.5
NEWMAN UNIT 1	12-2026	70-S2.5 *	(4)	2,177,691.23	2,177,689	87,110	34,926	1.60	2.5
NEWMAN UNIT 2	12-2027	70-S2.5 *	(4)	2,829,108.29	2,829,106	113,167	32,494	1.15	3.5
NEWMAN UNIT 3	12-2034	70-S2.5 *	(4)	5,645,295.84	5,645,294	225,814	21,760	0.39	10.4
NEWMAN UNIT 4	12-2031	70-S2.5 *	(4)	11,597,941.45	11,597,941	463,918	62,110	0.54	7.5
NEWMAN UNIT 5	12-2061	70-S2.5 *	(4)	2,583,388.14	984,151	1,702,573	47,059	1.82	36.2
NEWMAN ZERO LIQUID DISCHARGE	12-2061	70-S2.5 *	(4)	14,375,574.00	3,273,166	11,677,431	325,163	2.26	35.9
NEWMAN COMMON	12-2061	70-S2.5 *	(4)	4,564,152.69	2,213,278	2,533,440	69,221	1.52	36.6
TOTAL ACCOUNT 316				55,725,238.48	38,575,386	19,498,383	947,943	1.70	20.6
TOTAL STEAM PRODUCTION PLANT				**753,263,255.59**	**302,915,734**	**481,552,024**	**36,215,465**	**4.81**	**13.3**
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
COPPER POWER STATION	12-2030	55-S4 *	(2)	3,046,473.20	769,778	2,337,624	364,263	11.96	6.4
RIO GRANDE UNIT 9	12-2058	55-S4 *	(5)	22,169,625.71	4,823,536	18,454,571	547,557	2.47	33.7
MONTANA POWER STATION UNIT 1	12-2060	55-S4 *	(5)	315,347.41	60,442	270,673	7,492	2.38	36.1
MONTANA POWER STATION UNIT 2	12-2060	55-S4 *	(5)	257,181.43	83,411	186,630	5,161	2.01	36.2
MONTANA POWER STATION UNIT 3	12-2061	55-S4 *	(5)	206,815.08	180,190	36,966	997	0.48	37.1
MONTANA POWER STATION UNIT 4	12-2061	55-S4 *	(5)	237,486.20	40,756	208,604	5,629	2.37	37.1
MONTANA POWER STATION COMMON	12-2061	55-S4 *	(6)	26,660,233.60	3,565,328	24,694,520	670,455	2.51	36.8
NEWMAN UNIT 6	12-2063	55-S4 *	(6)	8,199,747.81	88,254	8,603,479	219,197	2.67	39.2
SOLAR FACILITIES		35-S2	(5)	91,868.00	47,849	48,613	2,131	2.32	22.8
TOTAL ACCOUNT 341				61,184,778.44	9,659,543	54,841,680	1,822,882	2.98	30.1
342.00 FUEL HOLDERS									
COPPER POWER STATION	12-2030	50-R4 *	(2)	511,690.65	511,690	10,234	1,574	0.31	6.5
RIO GRANDE UNIT 9	12-2058	50-R4 *	(5)	3,896,491.14	927,300	3,164,016	97,825	2.51	32.3
MONTANA POWER STATION COMMON	12-2061	50-R4 *	(6)	19,128,004.63	3,415,456	16,860,229	477,615	2.50	35.3
NEWMAN UNIT 6	12-2063	50-R4 *	(6)	14,677,010.66	159,846	15,397,785	402,872	2.74	38.2
TOTAL ACCOUNT 342				38,213,197.08	5,014,292	35,432,264	979,886	2.56	36.2

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2024

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE		NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)		(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
343.00 PRIME MOVERS										
COPPER POWER STATION	12-2030	40-S1	*	(2)	19,189,432.77	2,157,778	17,415,443	2,695,895	14.05	6.5
RIO GRANDE UNIT 9	12-2058	40-S1	*	(5)	66,895,114.39	15,592,033	54,647,838	2,079,207	3.11	26.3
MONTANA POWER STATION UNIT 1	12-2060	40-S1	*	(5)	83,302,004.98	16,301,241	71,165,864	2,494,151	2.99	28.5
MONTANA POWER STATION UNIT 2	12-2060	40-S1	*	(5)	75,227,116.08	15,257,059	63,731,413	2,246,949	2.99	28.4
MONTANA POWER STATION UNIT 3	12-2061	40-S1	*	(5)	68,673,114.89	12,100,520	60,006,251	2,095,745	3.05	28.6
MONTANA POWER STATION UNIT 4	12-2061	40-S1	*	(5)	75,671,913.91	11,645,468	67,810,041	2,341,569	3.09	29.0
MONTANA POWER STATION COMMON	12-2061	40-S1	*	(6)	42,821,338.16	7,674,851	37,715,768	1,309,853	3.06	28.8
NEWMAN UNIT 6	12-2063	40-S1	*	(6)	155,082,024.53	1,764,096	162,622,850	4,953,483	3.19	32.8
TOTAL ACCOUNT 343					586,862,059.71	82,493,045	535,115,468	20,216,852	3.44	26.5
344.00 GENERATORS										
COPPER POWER STATION	12-2030	45-S3	*	(2)	11,863,239.99	8,089,352	4,011,153	625,936	5.28	6.4
RIO GRANDE UNIT 9	12-2058	45-S3	*	(5)	8,420,577.00	1,880,119	6,961,487	229,752	2.73	30.3
MONTANA POWER STATION UNIT 1	12-2060	45-S3	*	(5)	6,208,085.00	1,057,941	5,460,548	168,897	2.72	32.3
MONTANA POWER STATION UNIT 2	12-2060	45-S3	*	(5)	6,122,690.90	1,048,591	5,380,234	166,685	2.72	32.3
MONTANA POWER STATION UNIT 3	12-2061	45-S3	*	(5)	6,548,325.26	1,121,488	5,754,253	172,920	2.64	33.3
MONTANA POWER STATION UNIT 4	12-2061	45-S3	*	(5)	6,283,485.81	1,059,879	5,537,782	166,559	2.65	33.2
MONTANA POWER STATION COMMON	12-2061	45-S3	*	(6)	1,723,659.35	72,727	1,754,352	49,713	2.88	35.3
NEWMAN UNIT 6	12-2063	45-S3	*	(6)	17,454,057.42	195,232	18,306,069	495,294	2.84	37.0
SOLAR FACILITIES		25-S2.5		(5)	1,187,262.00	626,452	620,173	46,330	3.90	13.4
TOTAL ACCOUNT 344					65,811,382.73	15,151,782	53,786,051	2,122,086	3.22	25.3
345.00 ACCESSORY ELECTRIC EQUIPMENT										
COPPER POWER STATION	12-2030	45-S1.5	*	(2)	5,411,482.94	1,814,539	3,705,174	579,248	10.70	6.4
RIO GRANDE UNIT 9	12-2058	45-S1.5	*	(5)	5,239,349.36	1,358,914	4,142,403	146,618	2.80	28.3
MONTANA POWER STATION UNIT 1	12-2060	45-S1.5	*	(5)	3,251,892.33	599,521	2,814,966	92,289	2.84	30.5
MONTANA POWER STATION UNIT 2	12-2060	45-S1.5	*	(5)	3,113,832.55	756,925	2,512,599	82,512	2.65	30.5
MONTANA POWER STATION UNIT 3	12-2061	45-S1.5	*	(5)	2,846,244.70	476,688	2,511,869	80,439	2.83	31.2
MONTANA POWER STATION UNIT 4	12-2061	45-S1.5	*	(5)	2,359,387.77	374,973	2,102,384	67,257	2.85	31.3
MONTANA POWER STATION COMMON	12-2061	45-S1.5	*	(6)	11,421,945.97	1,883,018	10,224,245	329,900	2.89	31.0
NEWMAN UNIT 6	12-2063	45-S1.5	*	(6)	26,405,183.95	289,489	27,700,006	790,300	2.99	35.0
SOLAR FACILITIES		25-S2.5		(5)	167,360.00	90,431	85,297	6,816	4.07	12.5
TOTAL ACCOUNT 345					60,216,679.57	7,644,497	55,798,943	2,175,379	3.61	25.7
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT										
COPPER POWER STATION	12-2030	50-R4	*	(2)	4,352,194.09	4,011,637	427,601	66,318	1.52	6.4
RIO GRANDE UNIT 9	12-2058	50-R4	*	(5)	410,060.00	103,469	327,094	10,158	2.48	32.2
MONTANA POWER STATION UNIT 1	12-2060	50-R4	*	(5)	434,251.81	65,920	390,044	11,172	2.57	34.9
MONTANA POWER STATION UNIT 2	12-2060	50-R4	*	(5)	454,661.40	65,695	411,699	11,781	2.59	34.9
MONTANA POWER STATION UNIT 3	12-2061	50-R4	*	(5)	365,592.63	46,960	336,912	9,409	2.57	35.8
MONTANA POWER STATION UNIT 4	12-2061	50-R4	*	(5)	367,698.12	63,717	322,366	8,994	2.45	35.8
MONTANA POWER STATION COMMON	12-2061	50-R4	*	(6)	1,218,938.01	193,909	1,098,165	31,209	2.56	35.2
NEWMAN UNIT 6	12-2063	50-R4	*	(6)	2,580,005.34	27,951	2,706,855	70,823	2.75	38.2
TOTAL ACCOUNT 346					10,183,401.40	4,579,259	6,020,736	219,864	2.16	27.4

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2024

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
TOTAL GAS TURBINE PLANT				**822,471,498.93**	**124,542,419**	**740,995,142**	**27,536,949**	**3.35**	**26.9**
TRANSMISSION PLANT									
350.10 LAND RIGHTS		80-R3	0	23,014,010.65	6,991,524	16,022,486	249,749	1.09	64.2
350.10 LAND RIGHTS - ISLETA	12-2043	SQUARE *	0	16,824,155.75	4,490,633	12,333,523	632,488	3.76	19.5
352.00 STRUCTURES AND IMPROVEMENTS		75-R4	(5)	34,646,729.34	5,046,926	31,332,140	464,558	1.34	67.4
353.00 STATION EQUIPMENT		55-R4	(10)	250,756,098.59	99,577,233	176,254,475	4,291,243	1.71	41.1
354.00 STEEL TOWERS AND FIXTURES		80-R4	(10)	28,373,232.04	16,415,971	14,794,584	293,219	1.03	50.5
355.00 WOOD AND STEEL POLES		60-S3	(20)	270,518,920.47	79,936,028	244,686,676	4,928,598	1.82	49.6
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R4	(15)	95,530,900.87	61,230,670	48,629,866	1,253,214	1.31	38.8
359.00 ROADS AND TRAILS		75-R3	0	3,815,914.08	867,351	2,948,564	45,944	1.20	64.2
TOTAL TRANSMISSION PLANT				**723,479,961.79**	**274,556,335**	**547,002,314**	**12,159,013**	**1.68**	**45.0**
DISTRIBUTION PLANT									
360.10 LAND RIGHTS		70-R4	0	4,338,764.79	844,037	3,494,728	59,562	1.37	58.7
361.00 STRUCTURES AND IMPROVEMENTS		70-R3	(5)	35,905,226.66	4,739,133	32,961,355	533,261	1.49	61.8
362.00 STATION EQUIPMENT		65-R2.5	(5)	421,732,234.82	90,374,149	352,444,697	6,360,195	1.51	55.4
363.00 ENERGY STORAGE EQUIPMENT		15-L3	0	2,162,780.21	223,849	1,938,931	149,149	6.90	13.0
364.00 POLES, TOWERS AND FIXTURES		45-S2.5	(30)	238,065,353.05	80,795,984	228,688,975	7,498,664	3.15	30.5
365.00 OVERHEAD CONDUCTORS AND DEVICES		48-R2.5	(40)	178,412,679.32	44,118,247	205,659,504	5,716,304	3.20	36.0
366.00 UNDERGROUND CONDUIT		70-R4	(5)	184,389,357.12	50,672,039	142,936,786	2,563,168	1.39	55.8
367.00 UNDERGROUND CONDUCTORS AND DEVICES		44-S1.5	(30)	217,453,513.54	66,030,543	216,659,025	6,686,096	3.07	32.4
368.00 LINE TRANSFORMERS		51-R3	(25)	352,447,812.14	89,024,924	351,534,841	9,552,087	2.71	36.8
369.00 SERVICES		65-S3	(25)	70,443,352.88	30,160,523	57,893,668	1,256,895	1.78	46.1
370.00 METERS		37-R2.5	(15)	109,969,976.47	25,503,114	100,962,359	2,944,089	2.68	34.3
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		35-R2	(20)	18,516,642.58	5,978,188	16,241,783	698,556	3.77	23.3
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		55-R3	(25)	12,061,514.79	7,086,531	7,990,363	262,062	2.17	30.5
TOTAL DISTRIBUTION PLANT				**1,845,899,208.37**	**495,551,262**	**1,719,407,015**	**44,280,088**	**2.40**	**38.8**
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS									
SYSTEMS OPERATIONS BUILDING	06-2041	80-S1.5 *	0	15,944,766.03	5,544,984	10,399,782	620,373	3.89	16.8
STANTON TOWER	06-2058	80-S1.5 *	0	47,732,375.30	9,744,739	37,987,636	1,159,951	2.43	32.7
EASTSIDE OPERATIONS CENTER	12-2065	80-S1.5 *	0	56,433,075.28	8,221,587	48,211,488	1,211,516	2.15	39.8
OTHER STRUCTURES		40-R2	0	23,774,341.17	4,436,757	19,337,584	760,978	3.20	25.4
TOTAL ACCOUNT 390				143,884,557.78	27,948,068	115,936,490	3,752,818	2.61	30.9
391.00 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	10,677,467.16	6,447,734	4,229,733	416,729	3.90	10.1
392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS		10-S1	10	554,042.59	377,430	121,208	21,721	3.92	5.6
392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES		9-L3	10	13,106,539.04	8,683,940	3,111,945	467,224	3.56	6.7
392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES		13-L3	10	34,713,437.03	23,820,029	7,422,064	783,219	2.26	9.5
392.50 TRANSPORTATION EQUIPMENT - TRAILERS		26-L2	5	8,639,297.26	3,224,591	4,982,741	238,166	2.76	20.9
TOTAL ACCOUNT 392				57,013,315.92	36,105,990	15,637,958	1,510,330	2.65	10.4

EL PASO ELECTRIC COMPANY

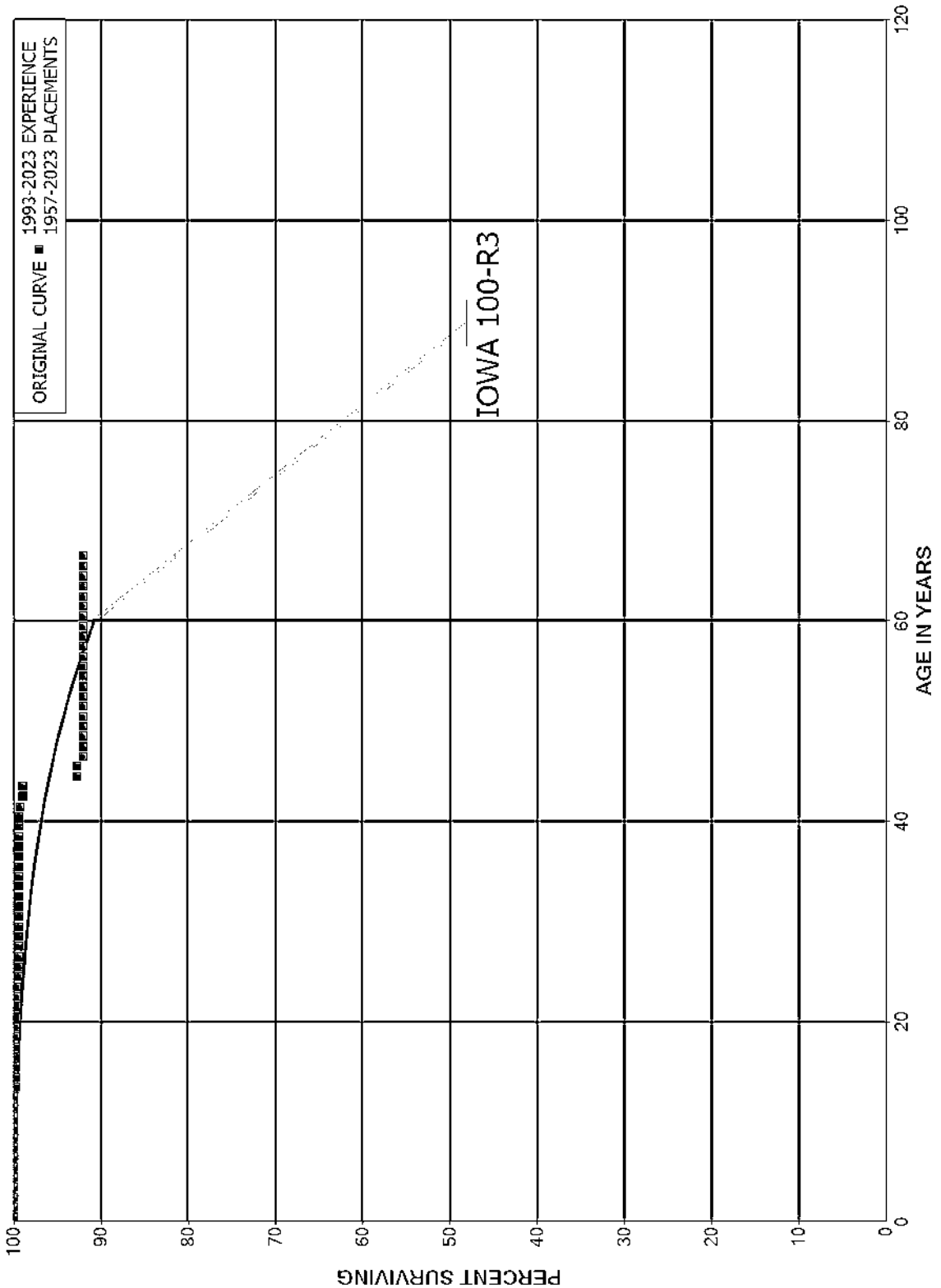
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2024

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
393.00 STORES EQUIPMENT		25-SQ	0	231,409.34	53,368	178,042	12,114	5.23	14.7
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	9,187,082.32	2,721,938	6,465,144	332,861	3.62	19.4
395.00 LABORATORY EQUIPMENT		15-SQ	0	6,417,997.06	3,307,433	3,110,564	331,456	5.16	9.4
396.00 POWER OPERATED EQUIPMENT		21-R2.5	15	6,200,157.87	2,058,347	3,211,787	231,344	3.73	13.9
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	40,006,182.52	22,310,141	17,696,042	2,774,118	6.93	6.4
398.00 MISCELLANEOUS EQUIPMENT		15-SQ	0	7,749,941.20	3,167,669	4,582,272	569,749	7.35	8.0
TOTAL GENERAL PLANT				**281,368,111.17**	**104,120,688**	**171,048,032**	**9,931,519**	**3.53**	**17.2**
TOTAL ELECTRIC PLANT				**4,426,462,035.85**	**1,301,686,439**	**3,660,004,527**	**130,123,034**		

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

PART VII. SERVICE LIFE STATISTICS

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



EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	65,172,942		0.0000	1.0000	100.00
0.5	63,297,093		0.0000	1.0000	100.00
1.5	59,875,124		0.0000	1.0000	100.00
2.5	56,623,895		0.0000	1.0000	100.00
3.5	54,451,635	264	0.0000	1.0000	100.00
4.5	49,596,442	0	0.0000	1.0000	100.00
5.5	34,421,529		0.0000	1.0000	100.00
6.5	33,084,862		0.0000	1.0000	100.00
7.5	32,735,983		0.0000	1.0000	100.00
8.5	31,642,273	356	0.0000	1.0000	100.00
9.5	31,088,134		0.0000	1.0000	100.00
10.5	28,862,877		0.0000	1.0000	100.00
11.5	29,210,600	20,829	0.0007	0.9993	100.00
12.5	28,975,814	61,885	0.0021	0.9979	99.93
13.5	28,923,582		0.0000	1.0000	99.71
14.5	4,973,087		0.0000	1.0000	99.71
15.5	4,977,771		0.0000	1.0000	99.71
16.5	4,704,265		0.0000	1.0000	99.71
17.5	10,637,304		0.0000	1.0000	99.71
18.5	10,590,203		0.0000	1.0000	99.71
19.5	11,101,615	7,444	0.0007	0.9993	99.71
20.5	10,948,674		0.0000	1.0000	99.65
21.5	11,090,882		0.0000	1.0000	99.65
22.5	10,315,088		0.0000	1.0000	99.65
23.5	9,866,299	22,373	0.0023	0.9977	99.65
24.5	9,825,515	1,733	0.0002	0.9998	99.42
25.5	9,859,935		0.0000	1.0000	99.40
26.5	9,781,646		0.0000	1.0000	99.40
27.5	9,817,206		0.0000	1.0000	99.40
28.5	9,473,293		0.0000	1.0000	99.40
29.5	9,353,743		0.0000	1.0000	99.40
30.5	9,705,822		0.0000	1.0000	99.40
31.5	9,225,420		0.0000	1.0000	99.40
32.5	9,251,497		0.0000	1.0000	99.40
33.5	10,291,134		0.0000	1.0000	99.40
34.5	10,593,645		0.0000	1.0000	99.40
35.5	10,942,128		0.0000	1.0000	99.40
36.5	10,858,714		0.0000	1.0000	99.40
37.5	10,846,720		0.0000	1.0000	99.40
38.5	20,733,519	3,150	0.0002	0.9998	99.40

EL PASO ELECTRIC COMPANY

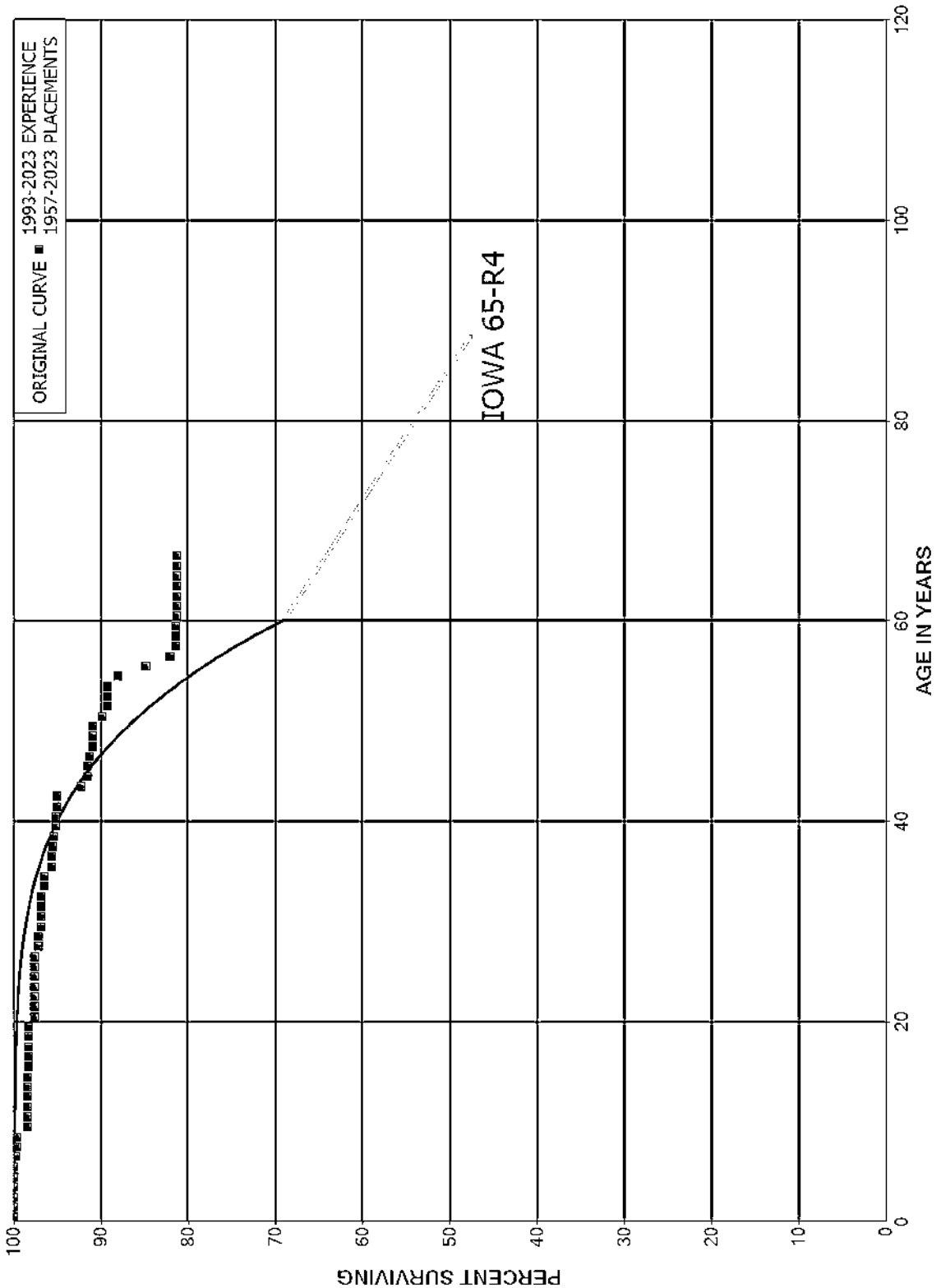
ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,357,190		0.0000	1.0000	99.39
40.5	20,354,016	31,704	0.0016	0.9984	99.39
41.5	20,174,964	59,268	0.0029	0.9971	99.23
42.5	20,111,916		0.0000	1.0000	98.94
43.5	19,922,965	1,243,804	0.0624	0.9376	98.94
44.5	18,665,298		0.0000	1.0000	92.76
45.5	18,641,045	131,294	0.0070	0.9930	92.76
46.5	18,478,571		0.0000	1.0000	92.11
47.5	18,406,838		0.0000	1.0000	92.11
48.5	3,641,050		0.0000	1.0000	92.11
49.5	3,635,992		0.0000	1.0000	92.11
50.5	2,712,899		0.0000	1.0000	92.11
51.5	2,705,157		0.0000	1.0000	92.11
52.5	2,705,157		0.0000	1.0000	92.11
53.5	2,705,157		0.0000	1.0000	92.11
54.5	2,704,031		0.0000	1.0000	92.11
55.5	2,695,447		0.0000	1.0000	92.11
56.5	2,651,913		0.0000	1.0000	92.11
57.5	2,351,874		0.0000	1.0000	92.11
58.5	2,283,296		0.0000	1.0000	92.11
59.5	2,281,202		0.0000	1.0000	92.11
60.5	2,226,508		0.0000	1.0000	92.11
61.5	1,774,583		0.0000	1.0000	92.11
62.5	1,771,595		0.0000	1.0000	92.11
63.5	1,745,518		0.0000	1.0000	92.11
64.5	705,881		0.0000	1.0000	92.11
65.5	367,404		0.0000	1.0000	92.11
66.5					92.11

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



EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	201,486,758		0.0000	1.0000	100.00
0.5	199,084,675		0.0000	1.0000	100.00
1.5	179,314,724		0.0000	1.0000	100.00
2.5	169,551,397		0.0000	1.0000	100.00
3.5	164,642,219		0.0000	1.0000	100.00
4.5	157,752,407	50	0.0000	1.0000	100.00
5.5	156,443,863	481,634	0.0031	0.9969	100.00
6.5	149,593,284	36,998	0.0002	0.9998	99.69
7.5	147,018,731		0.0000	1.0000	99.67
8.5	161,496,320	2,018,300	0.0125	0.9875	99.67
9.5	156,493,421	43,764	0.0003	0.9997	98.42
10.5	169,484,724		0.0000	1.0000	98.39
11.5	169,234,047	70,000	0.0004	0.9996	98.39
12.5	66,213,636		0.0000	1.0000	98.35
13.5	66,366,555		0.0000	1.0000	98.35
14.5	65,799,170	56,388	0.0009	0.9991	98.35
15.5	65,203,586		0.0000	1.0000	98.27
16.5	64,405,184		0.0000	1.0000	98.27
17.5	71,992,561		0.0000	1.0000	98.27
18.5	70,707,309		0.0000	1.0000	98.27
19.5	76,083,006	504,751	0.0066	0.9934	98.27
20.5	72,188,453		0.0000	1.0000	97.62
21.5	71,908,331		0.0000	1.0000	97.62
22.5	69,507,762	1,297	0.0000	1.0000	97.62
23.5	70,164,704		0.0000	1.0000	97.62
24.5	65,855,410	32,937	0.0005	0.9995	97.62
25.5	62,869,804		0.0000	1.0000	97.57
26.5	65,531,950	286,587	0.0044	0.9956	97.57
27.5	64,263,211	261	0.0000	1.0000	97.14
28.5	46,019,804	130,250	0.0028	0.9972	97.14
29.5	45,701,328	408	0.0000	1.0000	96.86
30.5	34,938,153	27,659	0.0008	0.9992	96.86
31.5	33,762,921		0.0000	1.0000	96.79
32.5	37,094,786	89,284	0.0024	0.9976	96.79
33.5	36,546,768	7	0.0000	1.0000	96.55
34.5	36,463,467	365,232	0.0100	0.9900	96.55
35.5	38,950,555	3,899	0.0001	0.9999	95.59
36.5	38,778,280	7,884	0.0002	0.9998	95.58
37.5	38,445,985	86,182	0.0022	0.9978	95.56
38.5	28,136,534	65,097	0.0023	0.9977	95.34

EL PASO ELECTRIC COMPANY

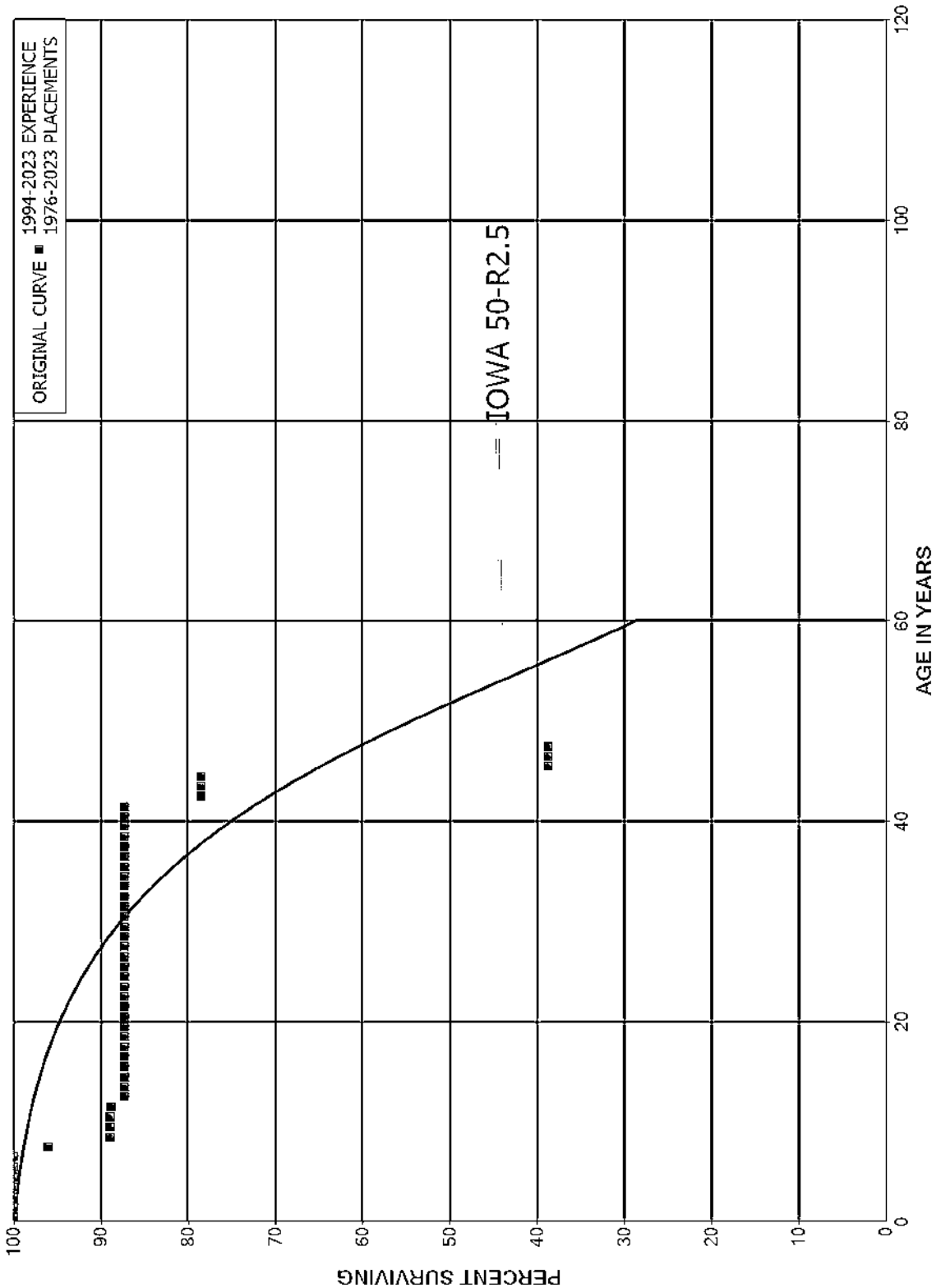
ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	28,071,437		0.0000	1.0000	95.12
40.5	27,698,748	3,500	0.0001	0.9999	95.12
41.5	25,937,112		0.0000	1.0000	95.11
42.5	24,911,423	750,916	0.0301	0.9699	95.11
43.5	21,345,429	175,310	0.0082	0.9918	92.24
44.5	20,906,170		0.0000	1.0000	91.49
45.5	20,844,960	53,182	0.0026	0.9974	91.49
46.5	20,644,461	63,096	0.0031	0.9969	91.25
47.5	20,277,135		0.0000	1.0000	90.97
48.5	19,561,452		0.0000	1.0000	90.97
49.5	19,558,870	241,511	0.0123	0.9877	90.97
50.5	13,876,727	91,348	0.0066	0.9934	89.85
51.5	13,714,467		0.0000	1.0000	89.26
52.5	13,714,467		0.0000	1.0000	89.26
53.5	13,712,746	188,774	0.0138	0.9862	89.26
54.5	13,507,723	484,910	0.0359	0.9641	88.03
55.5	13,004,976	425,134	0.0327	0.9673	84.87
56.5	12,368,399	109,490	0.0089	0.9911	82.10
57.5	10,050,152		0.0000	1.0000	81.37
58.5	10,050,152		0.0000	1.0000	81.37
59.5	10,048,588	6,474	0.0006	0.9994	81.37
60.5	9,984,352		0.0000	1.0000	81.32
61.5	7,234,608	4,831	0.0007	0.9993	81.32
62.5	7,227,261		0.0000	1.0000	81.26
63.5	4,286,829		0.0000	1.0000	81.26
64.5	4,248,509		0.0000	1.0000	81.26
65.5	4,248,509		0.0000	1.0000	81.26
66.5					81.26

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



EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2023 EXPERIENCE BAND 1994-2023

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	86,319,068		0.0000	1.0000	100.00
0.5	84,195,818		0.0000	1.0000	100.00
1.5	84,047,126		0.0000	1.0000	100.00
2.5	72,275,478		0.0000	1.0000	100.00
3.5	68,019,104	60,000	0.0009	0.9991	100.00
4.5	64,336,069		0.0000	1.0000	99.91
5.5	63,036,281		0.0000	1.0000	99.91
6.5	62,246,219	2,415,423	0.0388	0.9612	99.91
7.5	47,411,078	3,482,012	0.0734	0.9266	96.03
8.5	43,282,385		0.0000	1.0000	88.98
9.5	40,352,100		0.0000	1.0000	88.98
10.5	36,450,343	52,406	0.0014	0.9986	88.98
11.5	36,207,542	647,490	0.0179	0.9821	88.85
12.5	35,551,737		0.0000	1.0000	87.26
13.5	33,960,124		0.0000	1.0000	87.26
14.5	2,950,307		0.0000	1.0000	87.26
15.5	2,191,741		0.0000	1.0000	87.26
16.5	1,980,692		0.0000	1.0000	87.26
17.5	10,921,134		0.0000	1.0000	87.26
18.5	10,651,994		0.0000	1.0000	87.26
19.5	10,651,994		0.0000	1.0000	87.26
20.5	10,651,994		0.0000	1.0000	87.26
21.5	10,651,994		0.0000	1.0000	87.26
22.5	10,651,994		0.0000	1.0000	87.26
23.5	10,651,994		0.0000	1.0000	87.26
24.5	10,651,994		0.0000	1.0000	87.26
25.5	10,651,994		0.0000	1.0000	87.26
26.5	10,651,994		0.0000	1.0000	87.26
27.5	10,651,994		0.0000	1.0000	87.26
28.5	10,651,994		0.0000	1.0000	87.26
29.5	10,630,420		0.0000	1.0000	87.26
30.5	10,630,420		0.0000	1.0000	87.26
31.5	10,619,412		0.0000	1.0000	87.26
32.5	10,619,412		0.0000	1.0000	87.26
33.5	10,619,412		0.0000	1.0000	87.26
34.5	10,619,412		0.0000	1.0000	87.26
35.5	10,619,412		0.0000	1.0000	87.26
36.5	10,619,412		0.0000	1.0000	87.26
37.5	10,619,412		0.0000	1.0000	87.26
38.5	10,619,412		0.0000	1.0000	87.26

EL PASO ELECTRIC COMPANY

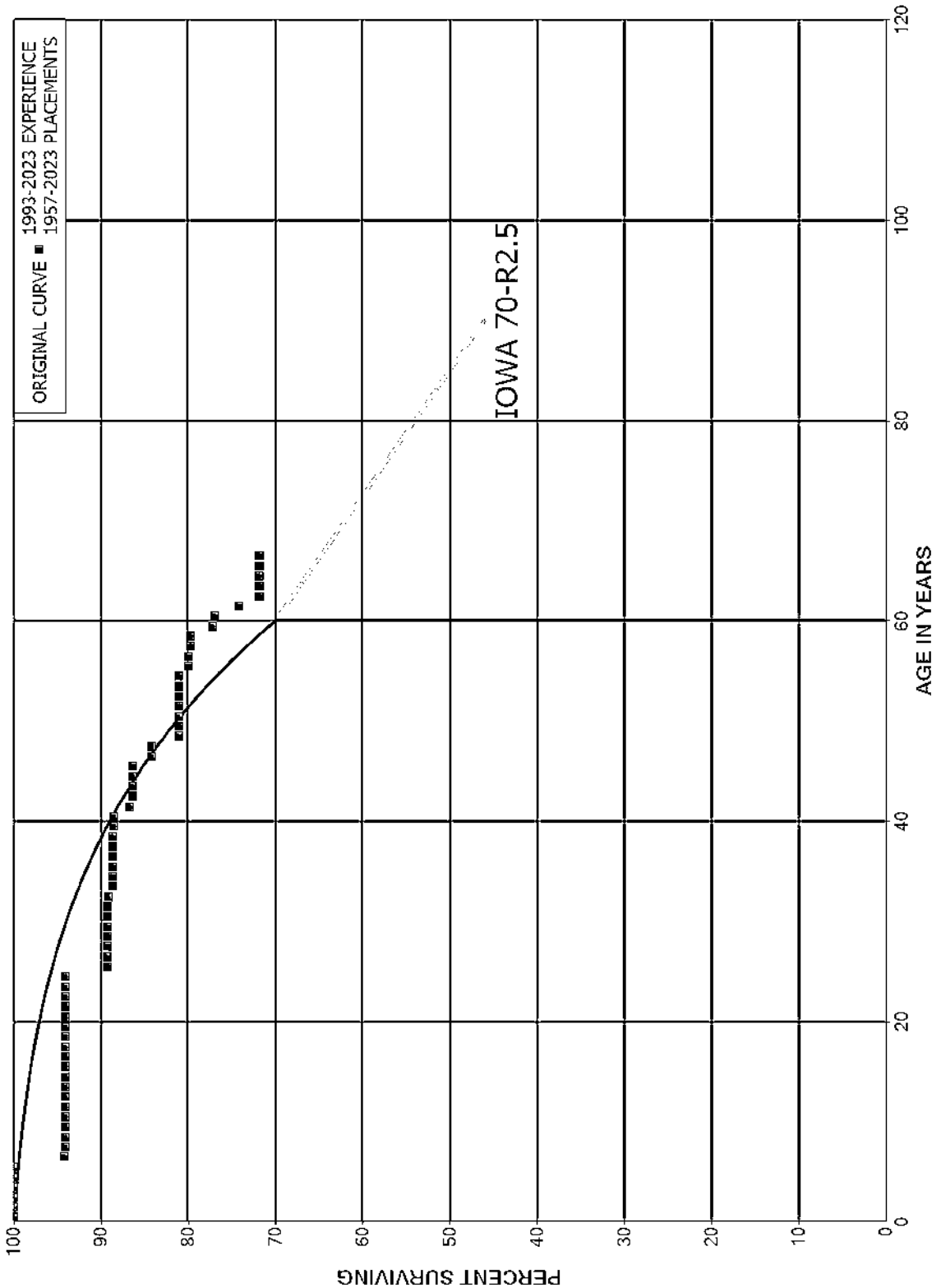
ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1976-2023 EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,619,412		0.0000	1.0000	87.26
40.5	10,146,310		0.0000	1.0000	87.26
41.5	10,132,828	1,018,167	0.1005	0.8995	87.26
42.5	9,098,403		0.0000	1.0000	78.50
43.5	9,098,403		0.0000	1.0000	78.50
44.5	9,098,403	4,609,694	0.5066	0.4934	78.50
45.5	4,473,970		0.0000	1.0000	38.73
46.5	4,473,970		0.0000	1.0000	38.73
47.5					38.73

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



EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	176,432,965		0.0000	1.0000	100.00
0.5	174,148,393		0.0000	1.0000	100.00
1.5	158,995,509		0.0000	1.0000	100.00
2.5	152,544,503		0.0000	1.0000	100.00
3.5	139,394,951		0.0000	1.0000	100.00
4.5	127,505,501	68,590	0.0005	0.9995	100.00
5.5	122,568,246	7,132,488	0.0582	0.9418	99.95
6.5	93,795,480	46,724	0.0005	0.9995	94.13
7.5	88,554,454		0.0000	1.0000	94.08
8.5	87,083,362	41,559	0.0005	0.9995	94.08
9.5	80,807,051		0.0000	1.0000	94.04
10.5	81,778,077		0.0000	1.0000	94.04
11.5	80,158,954		0.0000	1.0000	94.04
12.5	41,783,490		0.0000	1.0000	94.04
13.5	41,928,913		0.0000	1.0000	94.04
14.5	38,102,301		0.0000	1.0000	94.04
15.5	37,581,059		0.0000	1.0000	94.04
16.5	36,249,920		0.0000	1.0000	94.04
17.5	44,623,942		0.0000	1.0000	94.04
18.5	42,718,723		0.0000	1.0000	94.04
19.5	46,571,389		0.0000	1.0000	94.04
20.5	46,620,508		0.0000	1.0000	94.04
21.5	47,767,980		0.0000	1.0000	94.04
22.5	43,655,139		0.0000	1.0000	94.04
23.5	39,671,216		0.0000	1.0000	94.04
24.5	38,130,487	1,909,448	0.0501	0.9499	94.04
25.5	36,378,857		0.0000	1.0000	89.33
26.5	38,729,467		0.0000	1.0000	89.33
27.5	31,493,086		0.0000	1.0000	89.33
28.5	27,455,971		0.0000	1.0000	89.33
29.5	27,159,431	7,000	0.0003	0.9997	89.33
30.5	28,035,551		0.0000	1.0000	89.31
31.5	27,999,127	29,820	0.0011	0.9989	89.31
32.5	32,206,699	197,050	0.0061	0.9939	89.21
33.5	32,084,250		0.0000	1.0000	88.67
34.5	34,933,584		0.0000	1.0000	88.67
35.5	37,580,354		0.0000	1.0000	88.67
36.5	37,572,435		0.0000	1.0000	88.67
37.5	37,567,543		0.0000	1.0000	88.67
38.5	37,551,296	74,900	0.0020	0.9980	88.67

EL PASO ELECTRIC COMPANY

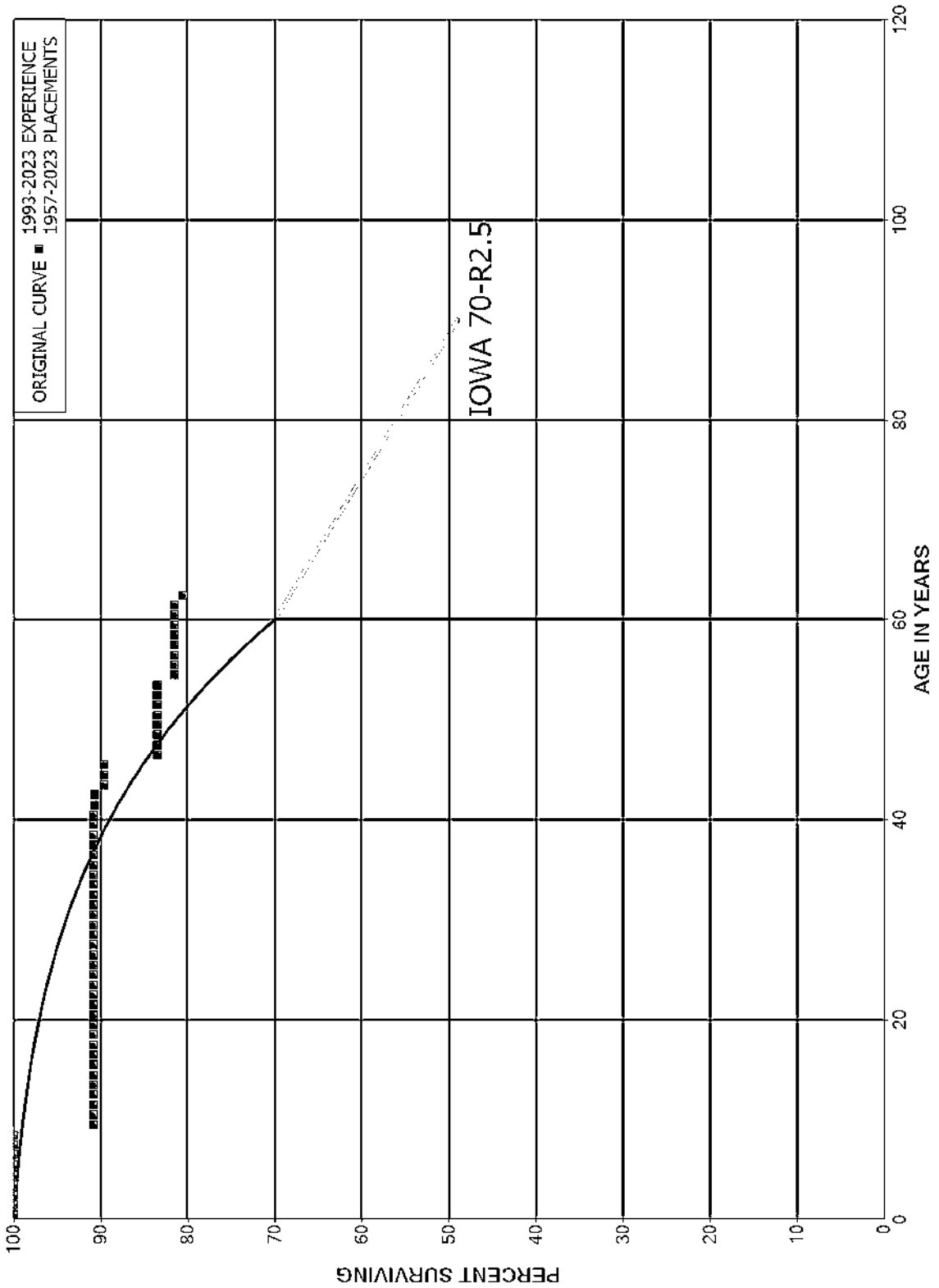
ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,474,514		0.0000	1.0000	88.49
40.5	37,421,003	735,772	0.0197	0.9803	88.49
41.5	34,739,434	125,883	0.0036	0.9964	86.75
42.5	34,598,203		0.0000	1.0000	86.43
43.5	32,989,274		0.0000	1.0000	86.43
44.5	32,803,095		0.0000	1.0000	86.43
45.5	32,667,619	848,134	0.0260	0.9740	86.43
46.5	31,801,770		0.0000	1.0000	84.19
47.5	31,707,378	1,174,542	0.0370	0.9630	84.19
48.5	22,979,867		0.0000	1.0000	81.07
49.5	22,865,517		0.0000	1.0000	81.07
50.5	16,879,607		0.0000	1.0000	81.07
51.5	16,710,866		0.0000	1.0000	81.07
52.5	16,710,866		0.0000	1.0000	81.07
53.5	16,707,712		0.0000	1.0000	81.07
54.5	16,117,176	223,123	0.0138	0.9862	81.07
55.5	15,878,624		0.0000	1.0000	79.95
56.5	15,019,873	37,910	0.0025	0.9975	79.95
57.5	12,077,042		0.0000	1.0000	79.75
58.5	12,076,868	392,328	0.0325	0.9675	79.75
59.5	11,684,539	30,937	0.0026	0.9974	77.16
60.5	11,506,778	410,953	0.0357	0.9643	76.95
61.5	8,742,503	273,906	0.0313	0.9687	74.20
62.5	8,465,437		0.0000	1.0000	71.88
63.5	5,312,718		0.0000	1.0000	71.88
64.5	5,224,947		0.0000	1.0000	71.88
65.5	2,648,949		0.0000	1.0000	71.88
66.5					71.88

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



EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,619,258		0.0000	1.0000	100.00
0.5	41,027,801		0.0000	1.0000	100.00
1.5	38,792,418		0.0000	1.0000	100.00
2.5	37,550,221	5,923	0.0002	0.9998	100.00
3.5	36,261,772		0.0000	1.0000	99.98
4.5	28,091,977	20	0.0000	1.0000	99.98
5.5	23,604,440		0.0000	1.0000	99.98
6.5	23,664,319		0.0000	1.0000	99.98
7.5	23,700,578		0.0000	1.0000	99.98
8.5	22,811,996	2,082,137	0.0913	0.9087	99.98
9.5	20,634,952		0.0000	1.0000	90.86
10.5	20,619,136		0.0000	1.0000	90.86
11.5	20,618,667		0.0000	1.0000	90.86
12.5	10,385,326		0.0000	1.0000	90.86
13.5	9,776,429		0.0000	1.0000	90.86
14.5	2,258,602		0.0000	1.0000	90.86
15.5	2,265,831		0.0000	1.0000	90.86
16.5	2,172,606		0.0000	1.0000	90.86
17.5	8,295,389		0.0000	1.0000	90.86
18.5	8,230,453		0.0000	1.0000	90.86
19.5	8,636,719		0.0000	1.0000	90.86
20.5	8,637,641		0.0000	1.0000	90.86
21.5	8,942,750		0.0000	1.0000	90.86
22.5	8,869,407		0.0000	1.0000	90.86
23.5	9,247,286		0.0000	1.0000	90.86
24.5	9,201,861		0.0000	1.0000	90.86
25.5	9,245,517		0.0000	1.0000	90.86
26.5	9,857,952		0.0000	1.0000	90.86
27.5	9,845,375		0.0000	1.0000	90.86
28.5	9,804,672		0.0000	1.0000	90.86
29.5	9,686,597		0.0000	1.0000	90.86
30.5	10,547,752		0.0000	1.0000	90.86
31.5	10,538,538		0.0000	1.0000	90.86
32.5	11,409,284		0.0000	1.0000	90.86
33.5	11,354,748		0.0000	1.0000	90.86
34.5	11,828,617		0.0000	1.0000	90.86
35.5	12,267,875		0.0000	1.0000	90.86
36.5	12,227,491		0.0000	1.0000	90.86
37.5	12,121,649		0.0000	1.0000	90.86
38.5	12,046,434	7,875	0.0007	0.9993	90.86

EL PASO ELECTRIC COMPANY

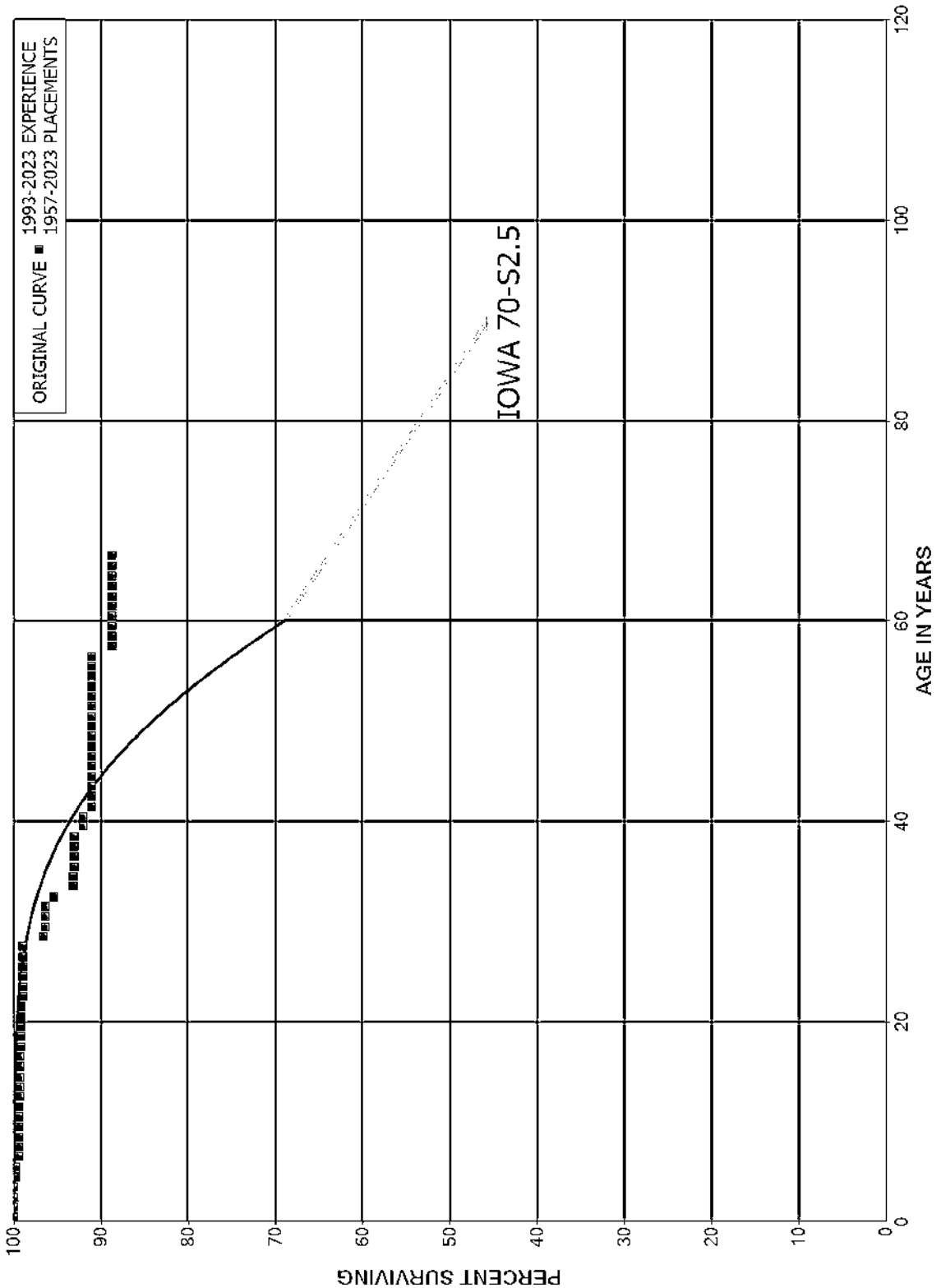
ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	12,029,745		0.0000	1.0000	90.80
40.5	11,995,591	7,875	0.0007	0.9993	90.80
41.5	11,691,667		0.0000	1.0000	90.74
42.5	11,691,667	150,744	0.0129	0.9871	90.74
43.5	11,168,641		0.0000	1.0000	89.57
44.5	11,168,628		0.0000	1.0000	89.57
45.5	11,168,628	752,155	0.0673	0.9327	89.57
46.5	10,402,664		0.0000	1.0000	83.54
47.5	10,399,574		0.0000	1.0000	83.54
48.5	4,277,721		0.0000	1.0000	83.54
49.5	4,276,781		0.0000	1.0000	83.54
50.5	3,604,696		0.0000	1.0000	83.54
51.5	3,603,774		0.0000	1.0000	83.54
52.5	3,602,589		0.0000	1.0000	83.54
53.5	3,602,589	86,970	0.0241	0.9759	83.54
54.5	3,514,545		0.0000	1.0000	81.52
55.5	3,513,727		0.0000	1.0000	81.52
56.5	3,470,071		0.0000	1.0000	81.52
57.5	2,853,944		0.0000	1.0000	81.52
58.5	2,853,944		0.0000	1.0000	81.52
59.5	2,853,944		0.0000	1.0000	81.52
60.5	2,756,825		0.0000	1.0000	81.52
61.5	1,895,670	24,236	0.0128	0.9872	81.52
62.5	1,871,250		0.0000	1.0000	80.48
63.5	1,000,504		0.0000	1.0000	80.48
64.5	992,241		0.0000	1.0000	80.48
65.5	532,902		0.0000	1.0000	80.48
66.5					80.48

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



EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	58,811,871	6,794	0.0001	0.9999	100.00
0.5	60,596,805		0.0000	1.0000	99.99
1.5	60,079,655	58,887	0.0010	0.9990	99.99
2.5	58,149,499		0.0000	1.0000	99.89
3.5	56,534,346	84,172	0.0015	0.9985	99.89
4.5	55,722,319		0.0000	1.0000	99.74
5.5	55,510,960	171,800	0.0031	0.9969	99.74
6.5	55,161,297		0.0000	1.0000	99.43
7.5	54,901,288		0.0000	1.0000	99.43
8.5	53,654,811	2,170	0.0000	1.0000	99.43
9.5	52,136,351	23,243	0.0004	0.9996	99.43
10.5	50,873,640	16,755	0.0003	0.9997	99.38
11.5	50,816,959	27,784	0.0005	0.9995	99.35
12.5	36,549,351		0.0000	1.0000	99.30
13.5	36,678,984		0.0000	1.0000	99.30
14.5	34,701,083		0.0000	1.0000	99.30
15.5	34,511,937	21,013	0.0006	0.9994	99.30
16.5	33,613,923	24,901	0.0007	0.9993	99.24
17.5	33,861,208		0.0000	1.0000	99.16
18.5	33,167,064		0.0000	1.0000	99.16
19.5	29,978,336		0.0000	1.0000	99.16
20.5	27,260,089		0.0000	1.0000	99.16
21.5	26,620,008	44,324	0.0017	0.9983	99.16
22.5	22,554,217		0.0000	1.0000	99.00
23.5	16,851,898		0.0000	1.0000	99.00
24.5	16,274,619		0.0000	1.0000	99.00
25.5	15,840,236		0.0000	1.0000	99.00
26.5	13,036,928	3,657	0.0003	0.9997	99.00
27.5	5,556,643	133,296	0.0240	0.9760	98.97
28.5	3,420,009	7,157	0.0021	0.9979	96.60
29.5	2,241,709	755	0.0003	0.9997	96.39
30.5	2,280,514		0.0000	1.0000	96.36
31.5	2,140,892	20,984	0.0098	0.9902	96.36
32.5	2,120,261	49,396	0.0233	0.9767	95.42
33.5	2,256,739		0.0000	1.0000	93.19
34.5	2,265,536	3,198	0.0014	0.9986	93.19
35.5	2,304,507		0.0000	1.0000	93.06
36.5	2,263,050		0.0000	1.0000	93.06
37.5	2,253,592		0.0000	1.0000	93.06
38.5	2,059,493	21,176	0.0103	0.9897	93.06

EL PASO ELECTRIC COMPANY

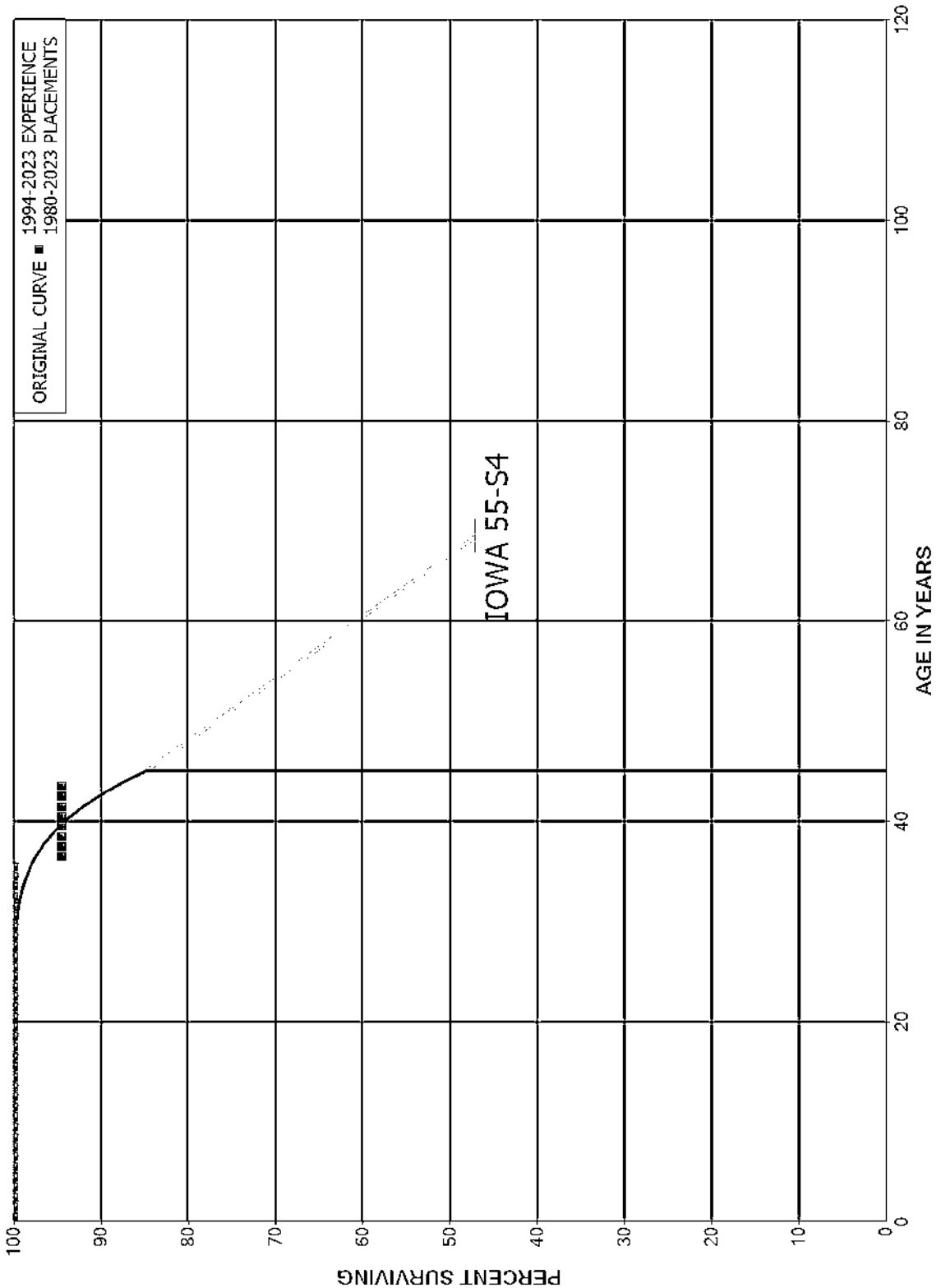
ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023 EXPERIENCE BAND 1993-2023

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	1,918,099		0.0000	1.0000	92.11
40.5	1,839,772	21,176	0.0115	0.9885	92.11
41.5	1,679,580		0.0000	1.0000	91.05
42.5	1,634,810		0.0000	1.0000	91.05
43.5	1,559,474		0.0000	1.0000	91.05
44.5	1,429,841		0.0000	1.0000	91.05
45.5	1,393,500		0.0000	1.0000	91.05
46.5	1,364,346		0.0000	1.0000	91.05
47.5	1,339,002		0.0000	1.0000	91.05
48.5	828,631		0.0000	1.0000	91.05
49.5	817,748		0.0000	1.0000	91.05
50.5	499,956		0.0000	1.0000	91.05
51.5	492,196		0.0000	1.0000	91.05
52.5	492,196		0.0000	1.0000	91.05
53.5	491,260		0.0000	1.0000	91.05
54.5	487,309		0.0000	1.0000	91.05
55.5	419,221		0.0000	1.0000	91.05
56.5	408,339	10,200	0.0250	0.9750	91.05
57.5	337,876		0.0000	1.0000	88.77
58.5	334,662		0.0000	1.0000	88.77
59.5	332,366		0.0000	1.0000	88.77
60.5	327,546		0.0000	1.0000	88.77
61.5	286,612		0.0000	1.0000	88.77
62.5	269,098		0.0000	1.0000	88.77
63.5	268,745		0.0000	1.0000	88.77
64.5	71,428		0.0000	1.0000	88.77
65.5	52,277		0.0000	1.0000	88.77
66.5					88.77

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



EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023 EXPERIENCE BAND 1994-2023

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	59,694,939		0.0000	1.0000	100.00
0.5	52,156,304		0.0000	1.0000	100.00
1.5	49,403,244		0.0000	1.0000	100.00
2.5	49,393,528		0.0000	1.0000	100.00
3.5	43,505,731		0.0000	1.0000	100.00
4.5	36,858,474		0.0000	1.0000	100.00
5.5	36,632,452		0.0000	1.0000	100.00
6.5	36,558,733		0.0000	1.0000	100.00
7.5	34,379,611		0.0000	1.0000	100.00
8.5	22,199,213		0.0000	1.0000	100.00
9.5	22,069,246		0.0000	1.0000	100.00
10.5	104,529		0.0000	1.0000	100.00
11.5	101,314		0.0000	1.0000	100.00
12.5	101,314		0.0000	1.0000	100.00
13.5	704,767		0.0000	1.0000	100.00
14.5	704,767		0.0000	1.0000	100.00
15.5	704,767		0.0000	1.0000	100.00
16.5	704,767		0.0000	1.0000	100.00
17.5	636,095		0.0000	1.0000	100.00
18.5	636,095		0.0000	1.0000	100.00
19.5	636,095		0.0000	1.0000	100.00
20.5	636,095		0.0000	1.0000	100.00
21.5	636,095		0.0000	1.0000	100.00
22.5	636,095		0.0000	1.0000	100.00
23.5	636,095		0.0000	1.0000	100.00
24.5	631,998		0.0000	1.0000	100.00
25.5	631,998		0.0000	1.0000	100.00
26.5	631,998		0.0000	1.0000	100.00
27.5	631,998		0.0000	1.0000	100.00
28.5	631,998		0.0000	1.0000	100.00
29.5	614,553		0.0000	1.0000	100.00
30.5	614,553		0.0000	1.0000	100.00
31.5	614,553		0.0000	1.0000	100.00
32.5	614,553		0.0000	1.0000	100.00
33.5	614,553		0.0000	1.0000	100.00
34.5	614,553		0.0000	1.0000	100.00
35.5	614,553	34,102	0.0555	0.9445	100.00
36.5	580,451		0.0000	1.0000	94.45
37.5	580,451		0.0000	1.0000	94.45
38.5	580,451		0.0000	1.0000	94.45

EL PASO ELECTRIC COMPANY

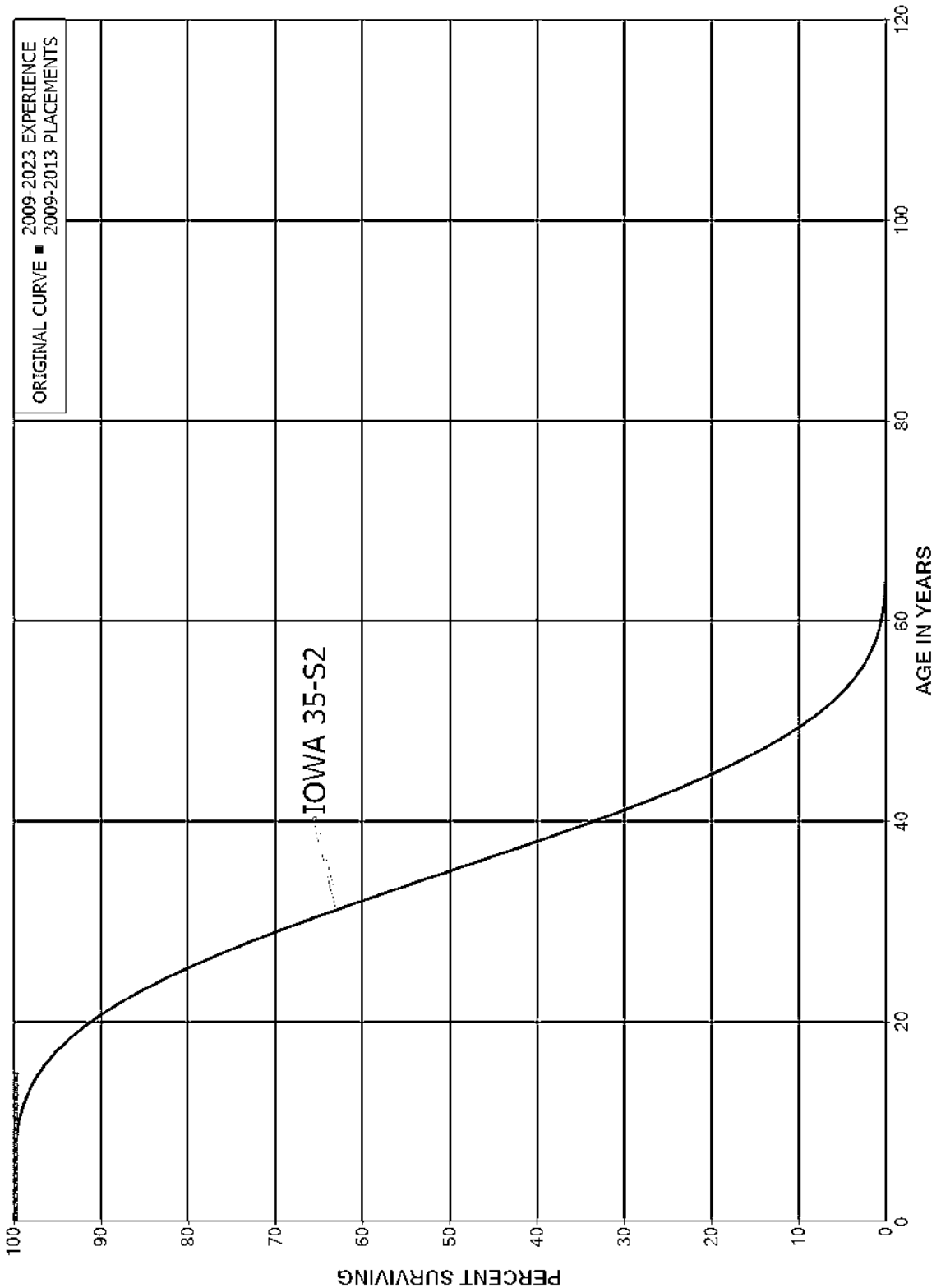
ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023 EXPERIENCE BAND 1994-2023

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	580,451		0.0000	1.0000	94.45
40.5	580,451		0.0000	1.0000	94.45
41.5	569,351		0.0000	1.0000	94.45
42.5	569,351		0.0000	1.0000	94.45
43.5					94.45

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



EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2013 EXPERIENCE BAND 2009-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,868		0.0000	1.0000	100.00
0.5	91,868		0.0000	1.0000	100.00
1.5	91,868		0.0000	1.0000	100.00
2.5	91,868		0.0000	1.0000	100.00
3.5	91,868		0.0000	1.0000	100.00
4.5	91,868		0.0000	1.0000	100.00
5.5	91,868		0.0000	1.0000	100.00
6.5	91,868		0.0000	1.0000	100.00
7.5	91,868		0.0000	1.0000	100.00
8.5	91,868		0.0000	1.0000	100.00
9.5	91,868		0.0000	1.0000	100.00
10.5	39,814		0.0000	1.0000	100.00
11.5	39,814		0.0000	1.0000	100.00
12.5	39,814		0.0000	1.0000	100.00
13.5	39,814		0.0000	1.0000	100.00
14.5					100.00