EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				85,800		85,800	
1994	356	176	49		0	176-	49-
1995							
1996	7,444	900	12		0	900-	12-
1997							
1998							
1999							
2000	264		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	3,150		0		0		0
2011		18,021				18,021-	
2012							
2013							
2014							
2015		3,445		453		2,992-	
2016	31,704		0	10,835	34	10,835	34
2017	80,097	29,758	37	1,645	2	28,113-	35-
2018							
2019	1,305,689	1,750,025	134	64	0	1,749,961-	134-
2020	24,106	163,451	678	32,264	134	131,187-	544-
2021	131,294	14,930-	11-	82,175-	63-	67,245-	51-
2022		347-		22		369	
2023		5,641		3,043-		8,684-	
TOTAL	1,584,104	1,956,140	123	45,866	3	1,910,274-	121-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	119	59	49	28,600		28,541	
94-96	2,600	359	14		0	359-	14-
95-97	2,481	300	12		0	300-	12-
96-98	2,481	300	12		0	300-	12-
97-99							
98-00	88		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	88		0		0		0
00-02	88		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	1,050		0		0		0
09-11	1,050	6,007	572		0	6,007-	572-
10-12	1,050	6,007	572		0	6,007-	572-
11-13		6,007				6,007-	
12-14							
13-15		1,148		151		997-	
14-16	10,568	1,148	11	3,763	36	2,614	25
15-17	37,267	11,068	30	4,311	12	6,757-	18-
16-18	37,267	9,919	27	4,160	11	5,759-	15-
17-19	461,929	593,261	128	570	0	592,691-	128-
18-20	443,265	637,825	144	10,776	2	627,049-	141-
19-21	487,030	632,849	130	16,616-	3-	649,464-	133-
20-22	51,800	49,391	95	16,629-	32-	66,021-	127-
21-23	43,765	3,212-	7-	28,398-	65-	25,187-	58-
FIVE-YEAR AVERAGE							
19-23	292,218	380,768	130	10,573-	4-	391,341-	134-

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	2,594		0		0		0
1995				124,500		124,500	
1996	133,400	5,704	4		0	5,704-	4-
1997							
1998	385,197	101,960	26	38,528	10	63,432-	16-
1999							
2000							
2001		4,459				4,459-	
2002							
2003							
2004	111,427	80,412	72		0	80,412-	72-
2005							
2006							
2007							
2008							
2009							
2010	3,500		0		0		0
2011							
2012							
2013							
2014							
2015		412		322		90-	
2016	18,957		0	204,417-		204,417-	
2017	924,310	46,428	5	71,267	8	24,839	3
2018	36,928		0	184	0	184	0
2019	675,563	627,226	93	19-	0	627,245-	93-
2020	2,240,999	2,541	0	61,252	3	58,710	3
2021	508,000	92,905-	18-	36,201-	7-	56,705	11
2022		384-		10-		373	
2023		1,625-		86,139		87,764	
TOTAL	5,040,876	774,228	15	141,545	3	632,683-	13-

THREE-YEAR MOVING AVERAGES

94-96	45,331	1,901	4	41,500	92	39,599	87
95-97	44,467	1,901	4	41,500	93	39,599	89
96-98	172,866	35,888	21	12,843	7	23,045-	13-
97-99	128,399	33,987	26	12,843	10	21,144-	16-
98-00	128,399	33,987	26	12,843	10	21,144-	16-
99-01		1,486				1,486-	
00-02		1,486				1,486-	

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03		1,486				1,486-	
02-04	37,142	26,804	72		0	26,804-	72-
03-05	37,142	26,804	72		0	26,804-	72-
04-06	37,142	26,804	72		0	26,804-	72-
05-07							
06-08							
07-09							
08-10	1,167		0		0		0
09-11	1,167		0		0		0
10-12	1,167		0		0		0
11-13							
12-14							
13-15		137		107		30-	
14-16	6,319	137	2	68,032-		68,169-	
15-17	314,423	15,613	5	44,276-	14-	59,889-	19-
16-18	326,732	15,476	5	44,322-	14-	59,798-	18-
17-19	545,601	224,551	41	23,811	4	200,741-	37-
18-20	984,497	209,922	21	20,472	2	189,450-	19-
19-21	1,141,521	178,954	16	8,344	1	170,610-	15-
20-22	916,333	30,249-	3-	8,347	1	38,596	4
21-23	169,333	31,638-	19-	16,643	10	48,281	29
FIVE-YEAR AVERAGE							
19-23	684,912	106,971	16	22,232	3	84,738-	12-

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	60,000		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	2,415,423		0	14,781-	1-	14,781-	1-
2017	3,482,012		0	198,350	6	198,350	6
2018	1,018,167		0	8,738	1	8,738	1
2019		1,162,472				1,162,472-	
2020	52,406		0	4,684	9	4,684	9
2021	5,257,184		0	13,901	0	13,901	0
2022							
2023							
TOTAL	12,285,193	1,162,472	9	210,892	2	951,580-	8-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
10-12	20,000		0		0		0
11-13							
12-14							
13-15							
14-16	805,141		0	4,927-	1-	4,927-	1-
15-17	1,965,812		0	61,190	3	61,190	3
16-18	2,305,201		0	64,102	3	64,102	3
17-19	1,500,060	387,491	26	69,029	5	318,461-	21-
18-20	356,858	387,491	109	4,474	1	383,017-	107-
19-21	1,769,863	387,491	22	6,195	0	381,296-	22-
20-22	1,769,863		0	6,195	0	6,195	0
21-23	1,752,395		0	4,634	0	4,634	0

FIVE-YEAR AVERAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
19-23	1,061,918	232,494	22	3,717	0	228,777-	22-

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1994	2,768	8,916	322		0	8,916-	322-
1995							
1996							
1997							
1998							
1999							
2000							
2001	36,820		0		0		0
2002							
2003							
2004	197,050	10,628	5		0	10,628-	5-
2005							
2006							
2007							
2008							
2009							
2010	149,800		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	660,872		0		0		0
2017	7,258,371		0		0		0
2018	46,724	71,429	153	112,619	241	41,190	88
2019	324,140	1,549,773	478		0	1,549,773-	478-
2020	2,869,757	16,449-	1-	89,078	3	105,527	4
2021	2,200,946	202,787	9	7,609	0	195,178-	9-
2022				79,590-		79,590-	
2023				5		5	
TOTAL	13,747,249	1,827,084	13	129,721	1	1,697,363-	12-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
94-96	923	2,972	322		0	2,972-	322-
95-97							
96-98							
97-99							
98-00							
99-01	12,273		0		0		0
00-02	12,273		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
01-03	12,273		0		0		0
02-04	65,683	3,543	5		0	3,543-	5-
03-05	65,683	3,543	5		0	3,543-	5-
04-06	65,683	3,543	5		0	3,543-	5-
05-07							
06-08							
07-09							
08-10	49,933		0		0		0
09-11	49,933		0		0		0
10-12	49,933		0		0		0
11-13							
12-14							
13-15							
14-16	220,291		0		0		0
15-17	2,639,748		0		0		0
16-18	2,655,322	23,810	1	37,540	1	13,730	1
17-19	2,543,078	540,401	21	37,540	1	502,861-	20-
18-20	1,080,207	534,918	50	67,232	6	467,685-	43-
19-21	1,798,281	578,704	32	32,229	2	546,475-	30-
20-22	1,690,234	62,113	4	5,699	0	56,414-	3-
21-23	733,649	67,596	9	23,992-	3-	91,588-	12-
FIVE-YEAR AVERAGE							
19-23	1,078,969	347,222	32	3,420	0	343,802-	32-

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				36,000		36,000	
1994							
1995							
1996							
1997							
1998							
1999							
2000	20		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	15,750		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	150,744		0	20,276-	13-	20,276-	13-
2017							
2018	5,923	5,890	99	1,733	29	4,157-	70-
2019	752,155	881,895	117	4	0	881,891-	117-
2020	2,193,343	994-	0	171,553-	8-	170,559-	8-
2021		14,532-		127,691		142,223	
2022		1,041		7		1,034-	
2023		37-		27,910-		27,873-	
TOTAL	3,117,935	873,262	28	54,304-	2-	927,567-	30-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95				12,000		12,000	
94-96							
95-97							
96-98							
97-99							
98-00	7		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	7		0		0		0
00-02	7		0		0		0
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	5,250		0		0		0
09-11	5,250		0		0		0
10-12	5,250		0		0		0
11-13							
12-14							
13-15							
14-16	50,248		0	6,759-	13-	6,759-	13-
15-17	50,248		0	6,759-	13-	6,759-	13-
16-18	52,222	1,963	4	6,181-	12-	8,144-	16-
17-19	252,693	295,928	117	579	0	295,349-	117-
18-20	983,807	295,597	30	56,606-	6-	352,202-	36-
19-21	981,833	288,789	29	14,619-	1-	303,409-	31-
20-22	731,114	4,829-	1-	14,618-	2-	9,790-	1-
21-23		4,509-		33,263		37,772	
FIVE-YEAR AVERAGE							
19-23	589,100	173,474	29	14,352-	2-	187,827-	32-

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	33,352	3,742	11	36	0	3,706-	11-
1994	331,112	3,524	1		0	3,524-	1-
1995							
1996	356		0		0		0
1997							
1998	7,314	1,802	25		0	1,802-	25-
1999				7,224		7,224	
2000	3,558		0		0		0
2001	21,739		0		0		0
2002							
2003	761		0		0		0
2004	57,362	10,500	18	8,690	15	1,810-	3-
2005							
2006							
2007	15,990		0		0		0
2008							
2009							
2010	43,620		0		0		0
2011							
2012							
2013							
2014							
2015				6,699		6,699	
2016	26,656	8,019	30	5,232	20	2,787-	10-
2017	33,076	74,869	226	18,180	55	56,689-	171-
2018							
2019							
2020	154,309	4,646	3	1,262	1	3,384-	2-
2021	23,633	80,423-	340-	37,956	161	118,379	501
2022		310-		24,395		24,704	
2023		3,976-		13-		3,963	
TOTAL	752,837	22,392	3	109,660	15	87,268	12

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	121,488	2,422	2	12	0	2,410-	2-
94-96	110,489	1,175	1		0	1,175-	1-
95-97	119		0		0		0
96-98	2,557	601	23		0	601-	23-
97-99	2,438	601	25	2,408	99	1,807	74
98-00	3,624	601	17	2,408	66	1,807	50

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	8,432		0	2,408	29	2,408	29
00-02	8,432		0		0		0
01-03	7,500		0		0		0
02-04	19,374	3,500	18	2,897	15	603-	3-
03-05	19,374	3,500	18	2,897	15	603-	3-
04-06	19,121	3,500	18	2,897	15	603-	3-
05-07	5,330		0		0		0
06-08	5,330		0		0		0
07-09	5,330		0		0		0
08-10	14,540		0		0		0
09-11	14,540		0		0		0
10-12	14,540		0		0		0
11-13							
12-14							
13-15				2,233		2,233	
14-16	8,885	2,673	30	3,977	45	1,304	15
15-17	19,911	27,629	139	10,037	50	17,592-	88-
16-18	19,911	27,629	139	7,804	39	19,825-	100-
17-19	11,025	24,956	226	6,060	55	18,896-	171-
18-20	51,436	1,549	3	421	1	1,128-	2-
19-21	59,314	25,259-	43-	13,072	22	38,332	65
20-22	59,314	25,362-	43-	21,204	36	46,566	79
21-23	7,878	28,236-	358-	20,779	264	49,016	622
FIVE-YEAR AVERAGE							
19-23	35,588	16,013-	45-	12,720	36	28,733	81

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		4,775				4,775-	
2016	34,102	22,727	67	2,858-	8-	25,585-	75-
2017							
2018							
2019							
2020		9,199		2		9,197-	
2021		2,912		157		2,755-	
2022		9,972		1		9,971-	
2023		1,116		198-		1,314-	
TOTAL	34,102	50,701	149	2,897-	8-	53,598-	157-
THREE-YEAR MOVING AVERAGES							
15-17	11,367	9,167	81	953-	8-	10,120-	89-
16-18	11,367	7,576	67	953-	8-	8,528-	75-
17-19							
18-20		3,066		1		3,066-	
19-21		4,037		53		3,984-	
20-22		7,361		53		7,308-	
21-23		4,667		14-		4,680-	
FIVE-YEAR AVERAGE							
19-23		4,640		8-		4,648-	

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		2,113				2,113-	
2016		19,175				19,175-	
2017		832-				832	
2018				27		27	
2019		9,913				9,913-	
2020		228-				228	
2021		1,455-		20		1,475	
2022		12,724		1		12,723-	
2023		270-		45-		224	
TOTAL		41,142		2		41,140-	
THREE-YEAR MOVING AVERAGES							
15-17		6,819				6,819-	
16-18		6,114		9		6,105-	
17-19		3,027		9		3,018-	
18-20		3,229		9		3,220-	
19-21		2,744		7		2,737-	
20-22		3,681		7		3,674-	
21-23		3,667		8-		3,675-	
FIVE-YEAR AVERAGE							
19-23		4,137		5-		4,142-	

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
2015		9,525				9,525-	
2016	277,389	34,731	13		0	34,731-	13-
2017	204,330	9,643	5		0	9,643-	5-
2018							
2019	203,794	12,972-	6-		0	12,972	6
2020	169,514	404	0		0	404-	0
2021		1,744				1,744-	
2022		14,833				14,833-	
2023		868-				868	
TOTAL	855,027	57,039	7		0	57,039-	7-
THREE-YEAR MOVING AVERAGES							
15-17	160,573	17,966	11		0	17,966-	11-
16-18	160,573	14,791	9		0	14,791-	9-
17-19	136,041	1,110-	1-		0	1,110	1
18-20	124,436	4,190-	3-		0	4,190	3
19-21	124,436	3,608-	3-		0	3,608	3
20-22	56,505	5,660	10		0	5,660-	10-
21-23		5,236				5,236-	
FIVE-YEAR AVERAGE							
19-23	74,662	628	1		0	628-	1-

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		1,243				1,243-	
2016	79,828	2,676	3		0	2,676-	3-
2017	39,284	817	2		0	817-	2-
2018	109,243		0	545	0	545	0
2019	109,363	3,310-	3-		0	3,310	3
2020		63,484		2-		63,486-	
2021		214-		1,075		1,289	
2022		1,732				1,732-	
2023		547-		1,206		1,753	
TOTAL	337,718	65,880	20	2,824	1	63,057-	19-
THREE-YEAR MOVING AVERAGES							
15-17	39,704	1,579	4		0	1,579-	4-
16-18	76,118	1,164	2	182	0	983-	1-
17-19	85,963	831-	1-	182	0	1,013	1
18-20	72,869	20,058	28	181	0	19,877-	27-
19-21	36,454	19,987	55	358	1	19,629-	54-
20-22		21,667		358		21,310-	
21-23		323		760		437	
FIVE-YEAR AVERAGE							
19-23	21,873	12,229	56	456	2	11,773-	54-

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	48,946	2,946	6		0	2,946-	6-
2016		5,992				5,992-	
2017		760				760-	
2018				53		53	
2019		499				499-	
2020	32,340	6,012	19	63	0	5,949-	18-
2021		248-				248	
2022		2,086-				2,086	
2023		1,080		175-		1,255-	
TOTAL	81,286	14,955	18	60-	0	15,014-	18-
THREE-YEAR MOVING AVERAGES							
15-17	16,315	3,233	20		0	3,233-	20-
16-18		2,251		18		2,233-	
17-19		420		18		402-	
18-20	10,780	2,170	20	38	0	2,132-	20-
19-21	10,780	2,088	19	21	0	2,067-	19-
20-22	10,780	1,226	11	21	0	1,205-	11-
21-23		418-		58-		360	
FIVE-YEAR AVERAGE							
19-23	6,468	1,051	16	22-	0	1,074-	17-

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		376				376-	
2016	18,819	973	5		0	973-	5-
2017		52				52-	
2018				218		218	
2019		232-				232	
2020	64,392	11,089	17	76	0	11,013-	17-
2021							
2022		49-				49	
2023		91		279-		371-	
TOTAL	83,211	12,300	15	15	0	12,285-	15-
THREE-YEAR MOVING AVERAGES							
15-17	6,273	467	7		0	467-	7-
16-18	6,273	342	5	73	1	269-	4-
17-19		60-		73		133	
18-20	21,464	3,619	17	98	0	3,521-	16-
19-21	21,464	3,619	17	25	0	3,594-	17-
20-22	21,464	3,680	17	25	0	3,654-	17-
21-23		14		93-		107-	
FIVE-YEAR AVERAGE							
19-23	12,878	2,180	17	41-	0	2,220-	17-

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		123				123-	
1994							
1995							
1996							
1997							
1998							
1999							
2000	4,557		0		0		0
2001							
2002							
2003			0		0		0
2004			0		0		0
2005							
2006							
2007	1,763		0		0		0
2008							
2009		405				405-	
2010							
2011							
2012							
2013	56,356		0		0		0
2014							
2015							
2016	5,221	8,569	164		0	8,569-	164-
2017							
2018							
2019							
2020		1,039				1,039-	
2021		3,065				3,065-	
2022	29,512	140-	0		0	140	0
2023		17,269				17,269-	
TOTAL	97,411	30,328	31		0	30,328-	31-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95		41				41-	
94-96							
95-97							
96-98							
97-99							
98-00	1,519		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
99-01	1,519		0		0		0
00-02	1,519		0		0		0
01-03			0		0		0
02-04			0		0		0
03-05			0		0		0
04-06							
05-07	588		0		0		0
06-08	588		0		0		0
07-09	588	135	23		0	135-	23-
08-10		135				135-	
09-11		135				135-	
10-12							
11-13	18,785		0		0		0
12-14	18,785		0		0		0
13-15	18,785		0		0		0
14-16	1,740	2,856	164		0	2,856-	164-
15-17	1,740	2,856	164		0	2,856-	164-
16-18	1,740	2,856	164		0	2,856-	164-
17-19							
18-20		346				346-	
19-21		1,368				1,368-	
20-22	9,837	1,321	13		0	1,321-	13-
21-23	9,837	6,731	68		0	6,731-	68-
FIVE-YEAR AVERAGE							
19-23	5,902	4,246	72		0	4,246-	72-

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	1,252	761	61		0	761-	61-
1994	7,200	4,006	56	6	0	4,000-	56-
1995	900		0		0		0
1996	925	1,520	164		0	1,520-	164-
1997							
1998							
1999							
2000	38,166		0		0		0
2001							
2002							
2003							
2004							
2005							
2006		48-				48	
2007	94,531	735	1		0	735-	1-
2008		497				497-	
2009	320,767	1,572	0		0	1,572-	0
2010	259,448	32,034	12		0	32,034-	12-
2011		356				356-	
2012							
2013	4,119,058	6,216	0		0	6,216-	0
2014	5,091	29,561	581		0	29,561-	581-
2015	446,436	103,697	23		0	103,697-	23-
2016	95,108	27,545	29		0	27,545-	29-
2017	360,229	64,208	18		0	64,208-	18-
2018							
2019							
2020		16,576				16,576-	
2021		91,490				91,490-	
2022	357,479	3,560-	1-	555	0	4,115	1
2023	4,353	20,869	479	9	0	20,860-	479-
TOTAL	6,110,942	398,035	7	570	0	397,465-	7-

THREE-YEAR MOVING AVERAGES

93-95	3,117	1,589	51	2	0	1,587-	51-
94-96	3,008	1,842	61	2	0	1,840-	61-
95-97	608	507	83		0	507-	83-
96-98	308	507	164		0	507-	164-
97-99							
98-00	12,722		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	12,722		0		0		0
00-02	12,722		0		0		0
01-03							
02-04							
03-05							
04-06		16-				16	
05-07	31,510	229	1		0	229-	1-
06-08	31,510	395	1		0	395-	1-
07-09	138,433	935	1		0	935-	1-
08-10	193,405	11,367	6		0	11,367-	6-
09-11	193,405	11,320	6		0	11,320-	6-
10-12	86,483	10,797	12		0	10,797-	12-
11-13	1,373,019	2,191	0		0	2,191-	0
12-14	1,374,716	11,926	1		0	11,926-	1-
13-15	1,523,528	46,491	3		0	46,491-	3-
14-16	182,212	53,601	29		0	53,601-	29-
15-17	300,591	65,150	22		0	65,150-	22-
16-18	151,779	30,584	20		0	30,584-	20-
17-19	120,076	21,403	18		0	21,403-	18-
18-20		5,525				5,525-	
19-21		36,022				36,022-	
20-22	119,160	34,836	29	185	0	34,651-	29-
21-23	120,611	36,266	30	188	0	36,078-	30-
FIVE-YEAR AVERAGE							
19-23	72,366	25,075	35	113	0	24,962-	34-

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1993	3	18	600		0	18-	600-
1994							
1995							
1996	3,046	12-	0		0	12	0
1997							
1998							
1999							
2000							
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014							
2015		153-				153	
2016	6,809	3,188	47		0	3,188-	47-
2017							
2018							
2019							
2020		639				639-	
2021		1,792				1,792-	
2022		1,876-				1,876	
2023		17-				17	
TOTAL	9,858	3,578	36		0	3,578-	36-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
93-95	1	6	600		0	6-	600-
94-96	1,015	4-	0		0	4	0
95-97	1,015	4-	0		0	4	0
96-98	1,015	4-	0		0	4	0
97-99							
98-00							

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01							
00-02							
01-03							
02-04							
03-05							
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14							
13-15		51-				51	
14-16	2,270	1,012	45		0	1,012-	45-
15-17	2,270	1,012	45		0	1,012-	45-
16-18	2,270	1,063	47		0	1,063-	47-
17-19							
18-20		213				213-	
19-21		810				810-	
20-22		185				185-	
21-23		34-				34	
FIVE-YEAR AVERAGE							
19-23		107				107-	

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	121,740	38,918	32		0	38,918-	32-
1994	1,430,115	17,549	1	1,021	0	16,528-	1-
1995	62,186	20,892	34		0	20,892-	34-
1996	266,722	243,257	91		0	243,257-	91-
1997	55,696	180	0	135	0	45-	0
1998	83,726	1,449	2		0	1,449-	2-
1999	137,762	78,083	57		0	78,083-	57-
2000	178,317	5,271	3		0	5,271-	3-
2001	1,522		0		0		0
2002	3,306	7,592	230	4,174	126	3,418-	103-
2003	11,666		0		0		0
2004	323		0		0		0
2005		3,095				3,095-	
2006		2,383				2,383-	
2007	164,132		0		0		0
2008							
2009							
2010							
2011							
2012				7,388		7,388	
2013							
2014	1,080,041	464,577	43	8,424	1	456,153-	42-
2015	646,145	7,314	1	8,229	1	915	0
2016	594,109	65,550	11	17,351	3	48,199-	8-
2017	86,212	10,931	13	185	0	10,746-	12-
2018	171,364		0	86	0	86	0
2019	135,255		0	3,650	3	3,650	3
2020	124,983	23,128	19	11,243	9	11,884-	10-
2021	117,110	15,095	13	855	1	14,240-	12-
2022							
2023	35,268	15,844	45	15	0	15,830-	45-
TOTAL	5,507,701	1,021,107	19	62,755	1	958,352-	17-

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
93-95	538,014	25,786	5	340	0	25,446-	5-
94-96	586,341	93,899	16	340	0	93,559-	16-
95-97	128,201	88,110	69	45	0	88,065-	69-
96-98	135,381	81,629	60	45	0	81,584-	60-
97-99	92,395	26,571	29	45	0	26,526-	29-
98-00	133,268	28,268	21		0	28,268-	21-

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	105,867	27,785	26		0	27,785-	26-
00-02	61,048	4,288	7	1,391	2	2,896-	5-
01-03	5,498	2,531	46	1,391	25	1,139-	21-
02-04	5,098	2,531	50	1,391	27	1,139-	22-
03-05	3,996	1,032	26		0	1,032-	26-
04-06	108	1,826			0	1,826-	
05-07	54,711	1,826	3		0	1,826-	3-
06-08	54,711	794	1		0	794-	1-
07-09	54,711		0		0		0
08-10							
09-11							
10-12				2,463		2,463	
11-13				2,463		2,463	
12-14	360,014	154,859	43	5,271	1	149,588-	42-
13-15	575,395	157,297	27	5,551	1	151,746-	26-
14-16	773,432	179,147	23	11,335	1	167,812-	22-
15-17	442,155	27,932	6	8,588	2	19,343-	4-
16-18	283,895	25,494	9	5,874	2	19,620-	7-
17-19	130,944	3,644	3	1,307	1	2,337-	2-
18-20	143,867	7,709	5	4,993	3	2,716-	2-
19-21	125,782	12,741	10	5,249	4	7,491-	6-
20-22	80,698	12,741	16	4,033	5	8,708-	11-
21-23	50,793	10,313	20	290	1	10,023-	20-
FIVE-YEAR AVERAGE							
19-23	82,523	10,813	13	3,153	4	7,661-	9-

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	11,099	778	7		0	778-	7-
1994	127	993	782	54	43	939-	739-
1995	36,083		0	3,835	11	3,835	11
1996	224,373	4,747	2	44,405	20	39,658	18
1997							
1998	58,809		0	3,287	6	3,287	6
1999	226,400		0	32,365	14	32,365	14
2000	30,646		0		0		0
2001							
2002							
2003							
2004			0		0		0
2005							
2006							
2007	11		0		0		0
2008							
2009							
2010							
2011							
2012				30,258		30,258	
2013	8,506		0		0		0
2014							
2015	21,283	2,987	14		0	2,987-	14-
2016	30,220	23,192	77		0	23,192-	77-
2017	18,901	2,585-	14-	128	1	2,713	14
2018							
2019	89,344	1,571-	2-		0	1,571	2
2020	78,533	3,549	5	5,099	6	1,550	2
2021		6,415				6,415-	
2022		15,570-		1,388-		14,182	
2023	18,543	1,812	10	24-	0	1,836-	10-
TOTAL	852,878	24,746	3	118,019	14	93,272	11

THREE-YEAR MOVING AVERAGES

93-95	15,770	590	4	1,296	8	706	4
94-96	86,861	1,913	2	16,098	19	14,185	16
95-97	86,819	1,582	2	16,080	19	14,498	17
96-98	94,394	1,582	2	15,897	17	14,315	15
97-99	95,070		0	11,884	13	11,884	13
98-00	105,285		0	11,884	11	11,884	11

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	85,682		0	10,788	13	10,788	13
00-02	10,215		0		0		0
01-03							
02-04			0		0		0
03-05			0		0		0
04-06			0		0		0
05-07	4		0		0		0
06-08	4		0		0		0
07-09	4		0		0		0
08-10							
09-11							
10-12				10,086		10,086	
11-13	2,835		0	10,086	356	10,086	356
12-14	2,835		0	10,086	356	10,086	356
13-15	9,930	996	10		0	996-	10-
14-16	17,168	8,726	51		0	8,726-	51-
15-17	23,468	7,864	34	43	0	7,822-	33-
16-18	16,374	6,869	42	43	0	6,826-	42-
17-19	36,082	1,385-	4-	43	0	1,428	4
18-20	55,959	659	1	1,700	3	1,040	2
19-21	55,959	2,798	5	1,700	3	1,098-	2-
20-22	26,178	1,869-	7-	1,237	5	3,106	12
21-23	6,181	2,448-	40-	471-	8-	1,977	32
FIVE-YEAR AVERAGE							
19-23	37,284	1,073-	3-	737	2	1,810	5

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2000	51,833	2,952	6	1,576	3	1,376-	3-
2001							
2002				15,000		15,000	
2003				1,803		1,803	
2004							
2005							
2006							
2007							
2008							
2009							
2010							
2011							
2012							
2013							
2014	87,053	1,421	2		0	1,421-	2-
2015	42,747	1,896	4	7,493	18	5,597	13
2016	4,221	3,853	91	10,418	247	6,565	156
2017		3,942		17,375		13,434	
2018		10,269		16,329		6,060	
2019		19,521		24,336		4,815	
2020		34,866		26,700		8,167-	
2021		25,635		29,848		4,213	
2022	156,501	47,459	30	30,680	20	16,779-	11-
2023		14,410		16,851		2,441	
TOTAL	342,356	166,224	49	198,409	58	32,184	9

THREE-YEAR MOVING AVERAGES

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
00-02	17,278	984	6	5,525	32	4,541	26
01-03				5,601		5,601	
02-04				5,601		5,601	
03-05				601		601	
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	29,018	474	2		0	474-	2-

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
13-15	43,267	1,106	3	2,498	6	1,392	3
14-16	44,674	2,390	5	5,970	13	3,580	8
15-17	15,656	3,230	21	11,762	75	8,532	54
16-18	1,407	6,021	428	14,707		8,686	617
17-19		11,244		19,347		8,103	
18-20		21,552		22,455		903	
19-21		26,674		26,961		287	
20-22	52,167	35,987	69	29,076	56	6,911-	13-
21-23	52,167	29,168	56	25,793	49	3,375-	6-
FIVE-YEAR AVERAGE							
19-23	31,300	28,378	91	25,683	82	2,695-	9-

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	92,711	21,444	23	4,997	5	16,447-	18-
1994							
1995	7,991	2,269	28	2,108	26	161-	2-
1996	6,060	2,217	37	1,465	24	752-	12-
1997							
1998							
1999							
2000	219,845	12,507	6	6,653	3	5,854-	3-
2001							
2002							
2003	2,263		0		0		0
2004	2,502		0	2,500	100	2,500	100
2005		57,445		156,564		99,119	
2006		11,469				11,469-	
2007	371,707	13,874	4	35,000	9	21,126	6
2008		21,604				21,604-	
2009	2,830,019	3,302	0		0	3,302-	0
2010	167,041	6,287	4	28,883	17	22,596	14
2011		8,798		942		7,856-	
2012	505,371		0	73,294	15	73,294	15
2013				146,137		146,137	
2014	4,170,487	39,042	1	15,440	0	23,602-	1-
2015	1,368,664	297,565	22	148,823	11	148,742-	11-
2016	248,691	32,418	13	117,442	47	85,024	34
2017	2,040,737	437,869	21	588,653	29	150,784	7
2018							
2019							
2020	232,445	289,000	124	84,418	36	204,582-	88-
2021		302,597		283,649		18,948-	
2022	323,368	434,335	134	202,319	63	232,016-	72-
2023		358,159		402,960		44,801	
TOTAL	12,589,901	2,352,201	19	2,302,247	18	49,954-	0

THREE-YEAR MOVING AVERAGES

93-95	33,567	7,904	24	2,368	7	5,536-	16-
94-96	4,684	1,495	32	1,191	25	304-	6-
95-97	4,684	1,495	32	1,191	25	304-	6-
96-98	2,020	739	37	488	24	251-	12-
97-99							
98-00	73,282	4,169	6	2,218	3	1,951-	3-

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	73,282	4,169	6	2,218	3	1,951-	3-
00-02	73,282	4,169	6	2,218	3	1,951-	3-
01-03	754		0		0		0
02-04	1,588		0	833	52	833	52
03-05	1,588	19,148		53,021		33,873	
04-06	834	22,971		53,021		30,050	
05-07	123,902	27,596	22	63,855	52	36,259	29
06-08	123,902	15,649	13	11,667	9	3,982-	3-
07-09	1,067,242	12,927	1	11,667	1	1,260-	0
08-10	999,020	10,398	1	9,628	1	770-	0
09-11	999,020	6,129	1	9,942	1	3,813	0
10-12	224,137	5,028	2	34,373	15	29,345	13
11-13	168,457	2,933	2	73,458	44	70,525	42
12-14	1,558,619	13,014	1	78,290	5	65,276	4
13-15	1,846,384	112,202	6	103,467	6	8,736-	0
14-16	1,929,281	123,008	6	93,902	5	29,107-	2-
15-17	1,219,364	255,951	21	284,973	23	29,022	2
16-18	763,143	156,762	21	235,365	31	78,603	10
17-19	680,246	145,956	21	196,218	29	50,261	7
18-20	77,482	96,333	124	28,139	36	68,194-	88-
19-21	77,482	197,199	255	122,689	158	74,510-	96-
20-22	185,271	341,977	185	190,129	103	151,849-	82-
21-23	107,789	365,030	339	296,309	275	68,721-	64-
FIVE-YEAR AVERAGE							
19-23	111,163	276,818	249	194,669	175	82,149-	74-

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	257,089	61,914	24	40,640	16	21,274-	8-
1994	307,028	78,261	25	65,369	21	12,892-	4-
1995	330,763	92,561	28	71,277	22	21,284-	6-
1996	266,238	130,382	49	64,640	24	65,742-	25-
1997	416,363	143,330	34	85,250	20	58,080-	14-
1998	315,164	87,381	28	67,804	22	19,577-	6-
1999	443,991	81,583	18	48,794	11	32,789-	7-
2000	460,322	34,653	8	54,030	12	19,377	4
2001	313,936	48,120	15	60,548	19	12,428	4
2002	350,570	75,481	22	274,245	78	198,764	57
2003	255,212	87,273	34	126,571	50	39,298	15
2004	491,630	90,781	18	161,736	33	70,955	14
2005	149,876	71,794	48	273,889	183	202,095	135
2006	361,007	28,163	8	266,823	74	238,660	66
2007	421,381	20,546	5	570,930	135	550,384	131
2008	184,600	23,099	13	477,601	259	454,502	246
2009	277,127	3,207	1	468,240	169	465,033	168
2010	167,580	139-	0	294,071	175	294,210	176
2011	129,104		0	261,362	202	261,362	202
2012	133,609		0	298,414	223	298,414	223
2013	973,074	243,477	25	260,374	27	16,897	2
2014	752,982	449,174	60	215,695	29	233,480-	31-
2015	796,418	705,581	89	124,722	16	580,859-	73-
2016	737,846	674,493	91	88,660	12	585,833-	79-
2017	736,428	708,359	96	145,694	20	562,665-	76-
2018	654,282	535,757	82	86,817	13	448,939-	69-
2019	959,455	647,981	68	66,204	7	581,777-	61-
2020	835,902	785,955	94	51,201	6	734,755-	88-
2021	604,246	811,198	134	134,576	22	676,622-	112-
2022	575,431	824,947	143	117,257	20	707,690-	123-
2023	562,131	991,223	176	150,212	27	841,012-	150-
TOTAL	14,220,785	8,536,536	60	5,473,647	38	3,062,889-	22-

THREE-YEAR MOVING AVERAGES

93-95	298,293	77,579	26	59,095	20	18,483-	6-
94-96	301,343	100,401	33	67,095	22	33,306-	11-
95-97	337,788	122,091	36	73,722	22	48,369-	14-
96-98	332,588	120,364	36	72,565	22	47,800-	14-
97-99	391,839	104,098	27	67,283	17	36,815-	9-
98-00	406,492	67,872	17	56,876	14	10,996-	3-

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	406,083	54,785	13	54,457	13	328-	0
00-02	374,943	52,751	14	129,608	35	76,856	20
01-03	306,573	70,291	23	153,788	50	83,497	27
02-04	365,804	84,512	23	187,517	51	103,006	28
03-05	298,906	83,283	28	187,399	63	104,116	35
04-06	334,171	63,579	19	234,149	70	170,570	51
05-07	310,755	40,168	13	370,547	119	330,380	106
06-08	322,329	23,936	7	438,451	136	414,515	129
07-09	294,369	15,617	5	505,591	172	489,973	166
08-10	209,769	8,722	4	413,304	197	404,582	193
09-11	191,271	1,023	1	341,224	178	340,202	178
10-12	143,431	46-	0	284,616	198	284,662	198
11-13	411,929	81,159	20	273,384	66	192,225	47
12-14	619,889	230,884	37	258,161	42	27,277	4
13-15	840,825	466,077	55	200,264	24	265,814-	32-
14-16	762,416	609,749	80	143,026	19	466,724-	61-
15-17	756,897	696,144	92	119,692	16	576,452-	76-
16-18	709,519	639,536	90	107,057	15	532,479-	75-
17-19	783,388	630,699	81	99,572	13	531,127-	68-
18-20	816,546	656,564	80	68,074	8	588,490-	72-
19-21	799,867	748,378	94	83,994	11	664,384-	83-
20-22	671,860	807,367	120	101,011	15	706,356-	105-
21-23	580,603	875,790	151	134,015	23	741,775-	128-
FIVE-YEAR AVERAGE							
19-23	707,433	812,261	115	103,890	15	708,371-	100-

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	356,035	63,553	18	42,077	12	21,476-	6-
1994	420,848	81,853	19	41,980	10	39,873-	9-
1995	454,007	81,285	18	58,984	13	22,301-	5-
1996	252,983	129,167	51	69,002	27	60,165-	24-
1997	294,241	99,072	34	64,442	22	34,630-	12-
1998	212,602	56,948	27	37,078	17	19,870-	9-
1999	434,976	70,387	16	44,869	10	25,518-	6-
2000	461,448	37,533	8	54,619	12	17,086	4
2001	183,869	34,768	19	59,128	32	24,360	13
2002	228,641		0		0		0
2003	132,296		0		0		0
2004	309,621		0		0		0
2005	97,691		0		0		0
2006	347,788		0		0		0
2007	252,865		0		0		0
2008	152,980		0		0		0
2009	222,363	4	0	15,714	7	15,710	7
2010	63,154		0	252,418	400	252,418	400
2011	9,204		0	299,519		299,519	
2012	21,069		0	265,500		265,500	
2013	693,926	173,630	25	297,627	43	123,997	18
2014	548,140	270,049	49	240,656	44	29,393-	5-
2015	600,417	484,380	81	72,076	12	412,304-	69-
2016	614,945	481,437	78	66,108	11	415,330-	68-
2017	625,348	448,847	72	68,725	11	380,122-	61-
2018	594,160	417,883	70	61,677	10	356,206-	60-
2019	754,506	355,777	47	55,934	7	299,843-	40-
2020	655,084	608,496	93	56,510	9	551,986-	84-
2021	499,320	747,324	150	114,230	23	633,094-	127-
2022	413,609	496,865	120	101,700	25	395,165-	96-
2023	597,844	954,915	160	143,899	24	811,016-	136-
TOTAL	11,505,980	6,094,173	53	2,584,471	22	3,509,702-	31-

THREE-YEAR MOVING AVERAGES

93-95	410,297	75,564	18	47,680	12	27,883-	7-
94-96	375,946	97,435	26	56,655	15	40,780-	11-
95-97	333,744	103,175	31	64,143	19	39,032-	12-
96-98	253,275	95,062	38	56,841	22	38,222-	15-
97-99	313,940	75,469	24	48,796	16	26,673-	8-
98-00	369,675	54,956	15	45,522	12	9,434-	3-

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	360,098	47,563	13	52,872	15	5,309	1
00-02	291,320	24,100	8	37,916	13	13,815	5
01-03	181,602	11,589	6	19,709	11	8,120	4
02-04	223,520		0		0		0
03-05	179,870		0		0		0
04-06	251,700		0		0		0
05-07	232,781		0		0		0
06-08	251,211		0		0		0
07-09	209,403	1	0	5,238	3	5,237	3
08-10	146,166	1	0	89,377	61	89,376	61
09-11	98,240	1	0	189,217	193	189,216	193
10-12	31,142		0	272,479	875	272,479	875
11-13	241,399	57,877	24	287,549	119	229,672	95
12-14	421,045	147,893	35	267,928	64	120,035	29
13-15	614,161	309,353	50	203,453	33	105,900-	17-
14-16	587,834	411,955	70	126,280	21	285,675-	49-
15-17	613,570	471,555	77	68,969	11	402,585-	66-
16-18	611,484	449,389	73	65,503	11	383,886-	63-
17-19	658,005	407,502	62	62,112	9	345,390-	52-
18-20	667,917	460,719	69	58,040	9	402,678-	60-
19-21	636,303	570,532	90	75,558	12	494,974-	78-
20-22	522,671	617,562	118	90,813	17	526,748-	101-
21-23	503,591	733,035	146	119,943	24	613,092-	122-
FIVE-YEAR AVERAGE							
19-23	584,072	632,675	108	94,454	16	538,221-	92-

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	45,752	12,697	28	6,448	14	6,249-	14-
1994	37,717	13,106	35	8,509	23	4,597-	12-
1995	59,290	21,334	36	12,029	20	9,305-	16-
1996	61,184	42,561	70	35,839	59	6,722-	11-
1997	69,992	10,888	16	4,664	7	6,224-	9-
1998	53,413	13,161	25	16,708	31	3,547	7
1999	74,814	14,937	20	7,191	10	7,746-	10-
2000	149,036	7,823	5	14,263	10	6,440	4
2001	103,933	13,615	13	12,695	12	920-	1-
2002	90,069		0		0		0
2003	148,796		0		0		0
2004	234,354		0		0		0
2005	27,281	809	3		0	809-	3-
2006	121,380	1,411	1		0	1,411-	1-
2007	139,747	9,319	7		0	9,319-	7-
2008	25,321		0		0		0
2009	42,668	14	0	1,589	4	1,574	4
2010	27,632		0	26,032	94	26,032	94
2011	460		0	37,656		37,656	
2012	6,763	371	5	40,964	606	40,593	600
2013	142,322	35,611	25	36,049	25	438	0
2014	29,970	12,690	42	74,510	249	61,820	206
2015	2,752	24,141	877	92,032		67,891	
2016	3,143	32,594		71,970		39,375	
2017		10,878		85,053		74,175	
2018	9	70,991		68,516		2,475-	
2019	4	98,430		57,275		41,155-	
2020	4	128,782		36,544		92,238-	
2021	4	108,266		106,428		1,837-	
2022	4	146,647		92,328		54,319-	
2023	1,383	117,485		129,115		11,630	841
TOTAL	1,699,196	948,561	56	1,074,407	63	125,846	7

THREE-YEAR MOVING AVERAGES

93-95	47,586	15,712	33	8,995	19	6,717-	14-
94-96	52,730	25,667	49	18,792	36	6,875-	13-
95-97	63,489	24,928	39	17,511	28	7,417-	12-
96-98	61,530	22,203	36	19,070	31	3,133-	5-
97-99	66,073	12,995	20	9,521	14	3,474-	5-
98-00	92,421	11,974	13	12,721	14	747	1

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	109,261	12,125	11	11,383	10	742-	1-
00-02	114,346	7,146	6	8,986	8	1,840	2
01-03	114,266	4,538	4	4,232	4	307-	0
02-04	157,740		0		0		0
03-05	136,810	270	0		0	270-	0
04-06	127,672	740	1		0	740-	1-
05-07	96,136	3,846	4		0	3,846-	4-
06-08	95,482	3,577	4		0	3,577-	4-
07-09	69,245	3,111	4	530	1	2,582-	4-
08-10	31,874	5	0	9,207	29	9,202	29
09-11	23,587	5	0	21,759	92	21,754	92
10-12	11,618	124	1	34,884	300	34,761	299
11-13	49,849	11,994	24	38,223	77	26,229	53
12-14	59,685	16,224	27	50,508	85	34,284	57
13-15	58,348	24,147	41	67,530	116	43,383	74
14-16	11,955	23,142	194	79,504	665	56,362	471
15-17	1,965	22,538		83,018		60,480	
16-18	1,051	38,155		75,180		37,025	
17-19	4	60,100		70,281		10,182	
18-20	6	99,401		54,112		45,289-	
19-21	4	111,826		66,749		45,077-	
20-22	4	127,898		78,433		49,465-	
21-23	463	124,133		109,291		14,842-	
FIVE-YEAR AVERAGE							
19-23	280	119,922		84,338		35,584-	

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	175,776	29,584	17	19,880	11	9,704-	6-
1994	202,888	68,153	34	51,816	26	16,337-	8-
1995	190,148	65,667	35	53,091	28	12,576-	7-
1996	152,359	123,865	81	90,159	59	33,706-	22-
1997	85,803	25,536	30	9,656	11	15,880-	19-
1998	129,319	45,580	35	33,423	26	12,157-	9-
1999	233,034	44,069	19	27,310	12	16,759-	7-
2000	430,883	23,744	6	22,857	5	887-	0
2001	228,215	34,481	15	34,658	15	177	0
2002	142,064		0	1,249	1	1,249	1
2003	500,884		0		0		0
2004	376,207		0		0		0
2005	164,403		0		0		0
2006	224,689		0		0		0
2007	397,214		0		0		0
2008	66,088		0		0		0
2009	115,395		0	285	0	285	0
2010	20,899		0	15,949	76	15,949	76
2011	33,251		0	16,053	48	16,053	48
2012	10,539		0	20,757	197	20,757	197
2013	551,540	138,003	25	29,982	5	108,021-	20-
2014	524,789	221,165	42	45,074	9	176,091-	34-
2015	560,234	245,427	44	119,468	21	125,959-	22-
2016	413,688	417,806	101	62,500	15	355,306-	86-
2017	760,396	434,714	57	188,557	25	246,157-	32-
2018	801,580	393,553	49	95,842	12	297,711-	37-
2019	1,094,576	458,463	42	67,294	6	391,169-	36-
2020	1,132,528	794,804	70	53,983	5	740,821-	65-
2021	681,269	1,091,718	160	133,948	20	957,769-	141-
2022	551,872	623,791	113	102,970	19	520,821-	94-
2023	476,292	559,772	118	161,200	34	398,572-	84-
TOTAL	11,428,824	5,839,895	51	1,457,961	13	4,381,934-	38-

THREE-YEAR MOVING AVERAGES

93-95	189,604	54,468	29	41,596	22	12,872-	7-
94-96	181,798	85,895	47	65,022	36	20,873-	11-
95-97	142,770	71,689	50	50,969	36	20,721-	15-
96-98	122,494	64,994	53	44,413	36	20,581-	17-
97-99	149,385	38,395	26	23,463	16	14,932-	10-
98-00	264,412	37,798	14	27,863	11	9,934-	4-

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	297,377	34,098	11	28,275	10	5,823-	2-
00-02	267,054	19,408	7	19,588	7	180	0
01-03	290,388	11,494	4	11,969	4	475	0
02-04	339,718		0	416	0	416	0
03-05	347,165		0		0		0
04-06	255,100		0		0		0
05-07	262,102		0		0		0
06-08	229,330		0		0		0
07-09	192,899		0	95	0	95	0
08-10	67,460		0	5,411	8	5,411	8
09-11	56,515		0	10,762	19	10,762	19
10-12	21,563		0	17,586	82	17,586	82
11-13	198,443	46,001	23	22,264	11	23,737-	12-
12-14	362,289	119,723	33	31,938	9	87,785-	24-
13-15	545,521	201,532	37	64,841	12	136,690-	25-
14-16	499,571	294,799	59	75,681	15	219,119-	44-
15-17	578,106	365,982	63	123,508	21	242,474-	42-
16-18	658,555	415,358	63	115,633	18	299,725-	46-
17-19	885,518	428,910	48	117,231	13	311,679-	35-
18-20	1,009,561	548,940	54	72,373	7	476,567-	47-
19-21	969,458	781,661	81	85,075	9	696,586-	72-
20-22	788,556	836,771	106	96,967	12	739,804-	94-
21-23	569,811	758,427	133	132,706	23	625,721-	110-
FIVE-YEAR AVERAGE							
19-23	787,308	705,709	90	103,879	13	601,830-	76-

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	44,830	5,920	13	13,370	30	7,450	17
1994	118,715	31,524	27	25,208	21	6,316-	5-
1995	343,441	51,650	15	22,480	7	29,170-	8-
1996	77,422	43,835	57	25,722	33	18,113-	23-
1997	86,537	33,192	38	20,033	23	13,159-	15-
1998	165,755	40,837	25	36,137	22	4,700-	3-
1999	218,642	41,961	19	19,269	9	22,692-	10-
2000	1,526,482	86,086	6	83,075	5	3,011-	0
2001	192,541	35,135	18	22,455	12	12,680-	7-
2002	117,799	9,114	8	6,187	5	2,927-	2-
2003	259,168	34,928	13	20,576	8	14,352-	6-
2004	247,590	19,045	8	12,694	5	6,351-	3-
2005	56,564	7,025	12	8,744	15	1,719	3
2006	221,695		0	66,057	30	66,057	30
2007	466,075		0	48,477	10	48,477	10
2008	102,951		0	116,211	113	116,211	113
2009	178,897		0	42,531	24	42,531	24
2010	286,496		0	79,725	28	79,725	28
2011	395,518		0	111,751	28	111,751	28
2012	306,387		0	86,532	28	86,532	28
2013	1,198,456	299,871	25	99,418	8	200,453-	17-
2014	1,411,184	372,080	26	50,422	4	321,658-	23-
2015	1,671,081	582,748	35	231,799	14	350,949-	21-
2016	1,358,488	606,512	45	177,222	13	429,290-	32-
2017	1,572,066	671,145	43	220,291	14	450,854-	29-
2018	1,125,802	495,702	44	175,867	16	319,835-	28-
2019	1,540,224	536,329	35	197,511	13	338,818-	22-
2020	1,470,846	949,989	65	136,294	9	813,696-	55-
2021	1,835,380	1,082,116	59	219,957	12	862,160-	47-
2022	1,040,897	691,334	66	314,459	30	376,875-	36-
2023	975,421	829,562	85	223,983	23	605,579-	62-
TOTAL	20,613,350	7,557,640	37	2,914,456	14	4,643,183-	23-

THREE-YEAR MOVING AVERAGES

93-95	168,995	29,698	18	20,353	12	9,345-	6-
94-96	179,859	42,336	24	24,470	14	17,866-	10-
95-97	169,133	42,892	25	22,745	13	20,147-	12-
96-98	109,905	39,288	36	27,297	25	11,991-	11-
97-99	156,978	38,663	25	25,146	16	13,517-	9-
98-00	636,960	56,295	9	46,160	7	10,134-	2-

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	645,888	54,394	8	41,600	6	12,794-	2-
00-02	612,274	43,445	7	37,239	6	6,206-	1-
01-03	189,836	26,392	14	16,406	9	9,986-	5-
02-04	208,186	21,029	10	13,152	6	7,877-	4-
03-05	187,774	20,333	11	14,005	7	6,328-	3-
04-06	175,283	8,690	5	29,165	17	20,475	12
05-07	248,111	2,342	1	41,093	17	38,751	16
06-08	263,574		0	76,915	29	76,915	29
07-09	249,308		0	69,073	28	69,073	28
08-10	189,448		0	79,489	42	79,489	42
09-11	286,970		0	78,003	27	78,003	27
10-12	329,467		0	92,669	28	92,669	28
11-13	633,454	99,957	16	99,234	16	723-	0
12-14	972,009	223,984	23	78,791	8	145,193-	15-
13-15	1,426,907	418,233	29	127,213	9	291,020-	20-
14-16	1,480,251	520,446	35	153,148	10	367,299-	25-
15-17	1,533,879	620,135	40	209,771	14	410,364-	27-
16-18	1,352,119	591,120	44	191,127	14	399,993-	30-
17-19	1,412,697	567,725	40	197,890	14	369,836-	26-
18-20	1,378,957	660,673	48	169,890	12	490,783-	36-
19-21	1,615,483	856,145	53	184,587	11	671,558-	42-
20-22	1,449,041	907,813	63	223,570	15	684,243-	47-
21-23	1,283,899	867,671	68	252,799	20	614,871-	48-
FIVE-YEAR AVERAGE							
19-23	1,372,553	817,866	60	218,441	16	599,425-	44-

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				1,162		1,162	
1994							
1995							
1996							
1997							
1998							
1999	56	6	11	1	2	5-	9-
2000	28,469	1,640	6	916	3	724-	3-
2001							
2002	7		0	854		854	
2003							
2004	10,195		0		0		0
2005							
2006	719	1,620	225		0	1,620-	225-
2007		134				134-	
2008							
2009							
2010							
2011							
2012							
2013							
2014	59,995	7,686	13	11,628	19	3,942	7
2015		9,969		42,109		32,140	
2016		11,269		23,538		12,269	
2017		4,632		36,028		31,397	
2018		29,260		28,750		510-	
2019	305	39,084		22,679		16,405-	
2020		52,156		16,793		35,364-	
2021		42,845		41,404		1,441-	
2022	3,476	54,709		31,897	918	22,812-	656-
2023		241,932		41,565		200,367-	
TOTAL	103,221	496,942	481	299,324	290	197,618-	191-

THREE-YEAR MOVING AVERAGES

93-95				387		387	
94-96							
95-97							
96-98							
97-99	19	2	11		2	2-	9-
98-00	9,508	549	6	306	3	243-	3-

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	9,508	549	6	306	3	243-	3-
00-02	9,492	547	6	590	6	43	0
01-03	2		0	285		285	
02-04	3,401		0	285	8	285	8
03-05	3,398		0		0		0
04-06	3,638	540	15		0	540-	15-
05-07	240	585	244		0	585-	244-
06-08	240	585	244		0	585-	244-
07-09		45				45-	
08-10							
09-11							
10-12							
11-13							
12-14	19,998	2,562	13	3,876	19	1,314	7
13-15	19,998	5,885	29	17,912	90	12,027	60
14-16	19,998	9,641	48	25,758	129	16,117	81
15-17		8,623		33,892		25,269	
16-18		15,054		29,439		14,385	
17-19	102	24,325		29,152		4,827	
18-20	102	40,167		22,740		17,426-	
19-21	102	44,695		26,959		17,737-	
20-22	1,159	49,904		30,031		19,872-	
21-23	1,159	113,162		38,289		74,873-	
FIVE-YEAR AVERAGE							
19-23	756	86,145		30,868		55,278-	

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	211,488	77,747	37	49,128	23	28,619-	14-
1994	149,416	98,560	66	57,211	38	41,349-	28-
1995	181,413	84,180	46	55,073	30	29,107-	16-
1996	136,314	70,965	52	36,262	27	34,703-	25-
1997	53,100	14,671	28	8,287	16	6,384-	12-
1998	175,615	93,007	53	16,781	10	76,226-	43-
1999	599,260	181,145	30	58,603	10	122,542-	20-
2000	456,886	62,288	14	9,368	2	52,920-	12-
2001	721,393	192,160	27	42,546	6	149,614-	21-
2002	1,183,384	362,520	31	129	0	362,391-	31-
2003	678,813	188,595	28	321	0	188,274-	28-
2004	544,753	161,760	30		0	161,760-	30-
2005	175,069	45,840	26		0	45,840-	26-
2006	1,139,974	46,985	4		0	46,985-	4-
2007	1,077,779		0		0		0
2008	600,894		0		0		0
2009							
2010	109,089		0	12,366	11	12,366	11
2011	279,746		0	34,918	12	34,918	12
2012				19,506		19,506	
2013	265,688	66,479	25	15,061	6	51,418-	19-
2014							
2015		7,813		6,451		1,362-	
2016		6,830		679		6,151-	
2017		3,544		1,003		2,540-	
2018		5,586		2,635		2,951-	
2019		19,884		2,403		17,481-	
2020		34,255		25,633		8,622-	
2021		6,508		11,886		5,378	
2022		891		1,185		294	
2023							
TOTAL	8,740,074	1,832,214	21	467,435	5	1,364,779-	16-

THREE-YEAR MOVING AVERAGES

93-95	180,772	86,829	48	53,804	30	33,025-	18-
94-96	155,714	84,568	54	49,515	32	35,053-	23-
95-97	123,609	56,605	46	33,207	27	23,398-	19-
96-98	121,676	59,548	49	20,443	17	39,104-	32-
97-99	275,992	96,274	35	27,890	10	68,384-	25-
98-00	410,587	112,147	27	28,251	7	83,896-	20-

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	592,513	145,198	25	36,839	6	108,359-	18-
00-02	787,221	205,656	26	17,348	2	188,308-	24-
01-03	861,197	247,758	29	14,332	2	233,426-	27-
02-04	802,317	237,625	30	150	0	237,475-	30-
03-05	466,212	132,065	28	107	0	131,958-	28-
04-06	619,932	84,862	14		0	84,862-	14-
05-07	797,607	30,942	4		0	30,942-	4-
06-08	939,549	15,662	2		0	15,662-	2-
07-09	559,558		0		0		0
08-10	236,661		0	4,122	2	4,122	2
09-11	129,612		0	15,761	12	15,761	12
10-12	129,612		0	22,263	17	22,263	17
11-13	181,811	22,160	12	23,162	13	1,002	1
12-14	88,563	22,160	25	11,522	13	10,637-	12-
13-15	88,563	24,764	28	7,171	8	17,593-	20-
14-16		4,881		2,377		2,504-	
15-17		6,062		2,711		3,351-	
16-18		5,320		1,439		3,881-	
17-19		9,671		2,014		7,658-	
18-20		19,908		10,224		9,685-	
19-21		20,216		13,308		6,908-	
20-22		13,885		12,902		983-	
21-23		2,466		4,357		1,891	
FIVE-YEAR AVERAGE							
19-23		12,308		8,222		4,086-	

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	85,549	20,953	24	23,474	27	2,521	3
1994	51,518	14,589	28	11,944	23	2,645-	5-
1995	53,376	17,371	33	8,348	16	9,023-	17-
1996	37,660	26,901	71	18,462	49	8,439-	22-
1997	60,426	28,610	47	17,271	29	11,339-	19-
1998	46,834	17,749	38	10,271	22	7,478-	16-
1999	62,481	21,564	35	18,860	30	2,704-	4-
2000	91,814	5,666	6	8,217	9	2,551	3
2001	48,207	5,505	11	11,386	24	5,881	12
2002	130,178		0		0		0
2003	113,286		0		0		0
2004	87,763		0		0		0
2005	77,186	17,434	23		0	17,434-	23-
2006	60,252	52	0		0	52-	0
2007	15,366	29,120	190		0	29,120-	190-
2008	8,836	785	9		0	785-	9-
2009	25,418	3,367	13		0	3,367-	13-
2010	4,590	354	8		0	354-	8-
2011	1,340		0		0		0
2012	530		0		0		0
2013	206,467	51,661	25		0	51,661-	25-
2014	73,919	27,718	37		0	27,718-	37-
2015	101,819	40,390	40	9,270	9	31,120-	31-
2016	98,304	34,262	35	6,927	7	27,335-	28-
2017	350,450	117,371	33	30,362	9	87,009-	25-
2018	107,806	43,341	40	6,331	6	37,010-	34-
2019	159,033		0	3,377	2	3,377	2
2020	142,063	47,296	33	2,526	2	44,770-	32-
2021	371,662	48,548	13	9,610	3	38,938-	10-
2022	374,013	131,895	35	8,521	2	123,374-	33-
2023	402,497	148,782	37	13,728	3	135,054-	34-
TOTAL	3,450,644	901,284	26	218,885	6	682,398-	20-

THREE-YEAR MOVING AVERAGES

93-95	63,481	17,638	28	14,589	23	3,049-	5-
94-96	47,518	19,620	41	12,918	27	6,702-	14-
95-97	50,487	24,294	48	14,694	29	9,600-	19-
96-98	48,307	24,420	51	15,335	32	9,085-	19-
97-99	56,580	22,641	40	15,467	27	7,174-	13-
98-00	67,043	14,993	22	12,449	19	2,544-	4-

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	67,501	10,912	16	12,821	19	1,909	3
00-02	90,066	3,724	4	6,534	7	2,811	3
01-03	97,224	1,835	2	3,795	4	1,960	2
02-04	110,409		0		0		0
03-05	92,745	5,811	6		0	5,811-	6-
04-06	75,067	5,829	8		0	5,829-	8-
05-07	50,935	15,535	31		0	15,535-	31-
06-08	28,151	9,986	35		0	9,986-	35-
07-09	16,540	11,091	67		0	11,091-	67-
08-10	12,948	1,502	12		0	1,502-	12-
09-11	10,449	1,240	12		0	1,240-	12-
10-12	2,153	118	5		0	118-	5-
11-13	69,446	17,220	25		0	17,220-	25-
12-14	93,639	26,460	28		0	26,460-	28-
13-15	127,402	39,923	31	3,090	2	36,833-	29-
14-16	91,347	34,123	37	5,399	6	28,724-	31-
15-17	183,524	64,008	35	15,520	8	48,488-	26-
16-18	185,520	64,991	35	14,540	8	50,451-	27-
17-19	205,763	53,570	26	13,357	6	40,214-	20-
18-20	136,301	30,212	22	4,078	3	26,134-	19-
19-21	224,253	31,948	14	5,171	2	26,777-	12-
20-22	295,913	75,913	26	6,886	2	69,027-	23-
21-23	382,724	109,742	29	10,620	3	99,122-	26-
FIVE-YEAR AVERAGE							
19-23	289,854	75,304	26	7,552	3	67,752-	23-

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993	24,002	4,661	19	2,425	10	2,236-	9-
1994	47,994	19,516	41	11,510	24	8,006-	17-
1995	36,371	11,808	32	8,127	22	3,681-	10-
1996	4,899	2,691	55	2,604	53	87-	2-
1997	6,390	2,609	41	1,460	23	1,149-	18-
1998	13,000	4,317	33	2,320	18	1,997-	15-
1999	16,309	2,980	18	2,096	13	884-	5-
2000	65,496	4,301	7	2,832	4	1,469-	2-
2001	63,267	11,459	18	13,504	21	2,045	3
2002	16,890		0		0		0
2003	14,954		0		0		0
2004	107,508		0	18,030	17	18,030	17
2005	180	10,517			0	10,517-	
2006	85,840	20,116	23		0	20,116-	23-
2007	33,043	17,460	53		0	17,460-	53-
2008	15,008	1,265	8		0	1,265-	8-
2009	10,201	1,691	17		0	1,691-	17-
2010	1,051	301	29		0	301-	29-
2011	9,322		0		0		0
2012	1,613		0		0		0
2013	31,503	7,883	25		0	7,883-	25-
2014	22,783	19,096	84		0	19,096-	84-
2015	11,892	19,249	162	8,710	73	10,539-	89-
2016	28,910	14,733	51	6,620	23	8,114-	28-
2017	18,947	11,279	60	8,326	44	2,953-	16-
2018	15,752	29,617	188	5,360	34	24,258-	154-
2019	8,805	22,712	258	3,100	35	19,612-	223-
2020	61,713	41,807	68	2,559	4	39,249-	64-
2021	18,636	14,104	76	7,344	39	6,760-	36-
2022	7,747	24,000	310	5,678	73	18,322-	236-
2023	14,479	10,075	70	2,922	20	7,153-	49-
TOTAL	814,508	330,247	41	115,526	14	214,722-	26-

THREE-YEAR MOVING AVERAGES

93-95	36,122	11,995	33	7,354	20	4,641-	13-
94-96	29,755	11,338	38	7,414	25	3,925-	13-
95-97	15,887	5,703	36	4,064	26	1,639-	10-
96-98	8,096	3,206	40	2,128	26	1,078-	13-
97-99	11,900	3,302	28	1,959	16	1,343-	11-
98-00	31,602	3,866	12	2,416	8	1,450-	5-

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
99-01	48,357	6,247	13	6,144	13	103-	0
00-02	48,551	5,253	11	5,445	11	192	0
01-03	31,704	3,820	12	4,501	14	682	2
02-04	46,451		0	6,010	13	6,010	13
03-05	40,881	3,506	9	6,010	15	2,504	6
04-06	64,509	10,211	16	6,010	9	4,201-	7-
05-07	39,688	16,031	40		0	16,031-	40-
06-08	44,630	12,947	29		0	12,947-	29-
07-09	19,417	6,805	35		0	6,805-	35-
08-10	8,753	1,085	12		0	1,085-	12-
09-11	6,858	664	10		0	664-	10-
10-12	3,996	100	3		0	100-	3-
11-13	14,146	2,628	19		0	2,628-	19-
12-14	18,633	8,993	48		0	8,993-	48-
13-15	22,059	15,409	70	2,903	13	12,506-	57-
14-16	21,195	17,693	83	5,110	24	12,583-	59-
15-17	19,917	15,087	76	7,885	40	7,202-	36-
16-18	21,203	18,543	87	6,768	32	11,775-	56-
17-19	14,501	21,203	146	5,595	39	15,607-	108-
18-20	28,757	31,379	109	3,673	13	27,706-	96-
19-21	29,718	26,208	88	4,334	15	21,874-	74-
20-22	29,366	26,637	91	5,194	18	21,444-	73-
21-23	13,621	16,060	118	5,315	39	10,745-	79-
FIVE-YEAR AVERAGE							
19-23	22,276	22,540	101	4,320	19	18,219-	82-

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1996	449,545		0		0		0
1997							
1998							
1999	182,929		0		0		0
2000	2,586		0		0		0
2001							
2002							
2003							
2004							
2005	5,479		0		0		0
2006							
2007	22,944		0		0		0
2008							
2009							
2010	460,453		0		0		0
2011	233,445		0		0		0
2012							
2013							
2014	493,516		0		0		0
2015	577,894	1,427	0	9,864	2	8,437	1
2016		2,361		9,935		7,574	
2017							
2018							
2019		857		134,884		134,027	
2020		46-		821-		775-	
2021		6-		12,333		12,338	
2022	9,482	387-	4-	15,506	164	15,892	168
2023	165,485	20,309	12	186,528	113	166,219	100
TOTAL	2,603,759	24,516	1	368,228	14	343,712	13

THREE-YEAR MOVING AVERAGES

96-98	149,848		0		0		0
97-99	60,976		0		0		0
98-00	61,838		0		0		0
99-01	61,838		0		0		0
00-02	862		0		0		0
01-03							
02-04							
03-05	1,826		0		0		0
04-06	1,826		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
05-07	9,474		0		0		0
06-08	7,648		0		0		0
07-09	7,648		0		0		0
08-10	153,484		0		0		0
09-11	231,299		0		0		0
10-12	231,299		0		0		0
11-13	77,815		0		0		0
12-14	164,505		0		0		0
13-15	357,137	476	0	3,288	1	2,812	1
14-16	357,137	1,263	0	6,600	2	5,337	1
15-17	192,631	1,263	1	6,600	3	5,337	3
16-18		787		3,312		2,525	
17-19		286		44,961		44,676	
18-20		271		44,688		44,417	
19-21		269		48,799		48,530	
20-22	3,161	146-	5-	9,006	285	9,152	290
21-23	58,322	6,639	11	71,455	123	64,817	111
FIVE-YEAR AVERAGE							
19-23	34,993	4,146	12	69,686	199	65,540	187

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	92,821		0		0		0
2006							
2007	99,030		0	24,080	24	24,080	24
2008	97,102		0		0		0
2009	14,125		0		0		0
2010	70,317		0	16,466	23	16,466	23
2011							
2012	72,243		0	15,167	21	15,167	21
2013							
2014							
2015	54,981		0	7,092	13	7,092	13
2016	70,420		0	9,950	14	9,950	14
2017	84,369		0	21,159	25	21,159	25
2018							
2019	121,371		0	21,900	18	21,900	18
2020							
2021	61,856		0	15,500	25	15,500	25
2022							
2023							
TOTAL	838,634		0	131,314	16	131,314	16

THREE-YEAR MOVING AVERAGES

05-07	63,950		0	8,027	13	8,027	13
06-08	65,377		0	8,027	12	8,027	12
07-09	70,086		0	8,027	11	8,027	11
08-10	60,515		0	5,489	9	5,489	9
09-11	28,147		0	5,489	20	5,489	20
10-12	47,520		0	10,544	22	10,544	22
11-13	24,081		0	5,056	21	5,056	21
12-14	24,081		0	5,056	21	5,056	21
13-15	18,327		0	2,364	13	2,364	13
14-16	41,800		0	5,681	14	5,681	14
15-17	69,923		0	12,734	18	12,734	18
16-18	51,596		0	10,370	20	10,370	20
17-19	68,580		0	14,353	21	14,353	21
18-20	40,457		0	7,300	18	7,300	18
19-21	61,076		0	12,467	20	12,467	20

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	20,619		0	5,167	25	5,167	25
21-23	20,619		0	5,167	25	5,167	25
FIVE-YEAR AVERAGE							
19-23	36,645		0	7,480	20	7,480	20

EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	422,295		0	51,138	12	51,138	12
2006	21,580		0		0		0
2007	1,448,756		0	213,334	15	213,334	15
2008	1,440,353		0		0		0
2009	652,410		0	64,245	10	64,245	10
2010	889,993		0	160,048	18	160,048	18
2011	770,667		0	115,962	15	115,962	15
2012	581,219		0	702,135	121	702,135	121
2013							
2014	757,671		0	197,513	26	197,513	26
2015	984,247		0	235,302	24	235,302	24
2016	693,904		0	190,585	27	190,585	27
2017	619,415		0	176,490	28	176,490	28
2018							
2019	1,138,144		0	235,675	21	235,675	21
2020							
2021	556,206		0	156,950	28	156,950	28
2022							
2023	1,415,352		0	428,350	30	428,350	30
TOTAL	12,392,213		0	2,927,728	24	2,927,728	24

THREE-YEAR MOVING AVERAGES

05-07	630,877		0	88,158	14	88,158	14
06-08	970,230		0	71,112	7	71,112	7
07-09	1,180,506		0	92,526	8	92,526	8
08-10	994,252		0	74,764	8	74,764	8
09-11	771,023		0	113,418	15	113,418	15
10-12	747,293		0	326,048	44	326,048	44
11-13	450,629		0	272,699	61	272,699	61
12-14	446,297		0	299,883	67	299,883	67
13-15	580,639		0	144,272	25	144,272	25
14-16	811,941		0	207,800	26	207,800	26
15-17	765,855		0	200,793	26	200,793	26
16-18	437,773		0	122,358	28	122,358	28
17-19	585,853		0	137,388	23	137,388	23
18-20	379,381		0	78,558	21	78,558	21
19-21	564,783		0	130,875	23	130,875	23

EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	185,402		0	52,317	28	52,317	28
21-23	657,186		0	195,100	30	195,100	30
FIVE-YEAR AVERAGE							
19-23	621,940		0	164,195	26	164,195	26

EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	1,831,719		0		0		0
2006	1,814,911		0	57,898	3	57,898	3
2007	275,930		0	8,365	3	8,365	3
2008	423,880		0		0		0
2009	3,546,000		0	97,176	3	97,176	3
2010	1,256,330		0	160,081	13	160,081	13
2011	34,072		0	5,875	17	5,875	17
2012	1,123,543		0	540,630	48	540,630	48
2013	537,150		0	108,500	20	108,500	20
2014	1,993,818		0	517,954	26	517,954	26
2015	2,644,834		0	403,750	15	403,750	15
2016	327,788		0	67,670	21	67,670	21
2017	400,496		0	80,053	20	80,053	20
2018	967,517		0	237,500	25	237,500	25
2019	1,099,081		0	123,168	11	123,168	11
2020							
2021	3,270,810		0	549,500	17	549,500	17
2022							
2023	1,416,804		0	334,500	24	334,500	24
TOTAL	22,964,684		0	3,292,619	14	3,292,619	14

THREE-YEAR MOVING AVERAGES

05-07	1,307,520		0	22,088	2	22,088	2
06-08	838,240		0	22,088	3	22,088	3
07-09	1,415,270		0	35,180	2	35,180	2
08-10	1,742,070		0	85,752	5	85,752	5
09-11	1,612,134		0	87,711	5	87,711	5
10-12	804,649		0	235,529	29	235,529	29
11-13	564,922		0	218,335	39	218,335	39
12-14	1,218,170		0	389,028	32	389,028	32
13-15	1,725,267		0	343,401	20	343,401	20
14-16	1,655,480		0	329,791	20	329,791	20
15-17	1,124,373		0	183,824	16	183,824	16
16-18	565,267		0	128,408	23	128,408	23
17-19	822,365		0	146,907	18	146,907	18
18-20	688,866		0	120,223	17	120,223	17
19-21	1,456,630		0	224,223	15	224,223	15

EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	1,090,270		0	183,167	17	183,167	17
21-23	1,562,538		0	294,667	19	294,667	19
FIVE-YEAR AVERAGE							
19-23	1,157,339		0	201,434	17	201,434	17

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2005	111,224		0	1,650	1	1,650	1
2006							
2007							
2008							
2009	8,858		0	2,376	27	2,376	27
2010							
2011							
2012	11,882		0	500	4	500	4
2013	27,570		0	3,000	11	3,000	11
2014							
2015	164,335		0	6,000	4	6,000	4
2016	290,031		0	35,700	12	35,700	12
2017							
2018	131,312		0	15,650	12	15,650	12
2019	100,897		0	9,600	10	9,600	10
2020	135		0		0		0
2021	409,512		0	71,900	18	71,900	18
2022							
2023	452,296		0	178,950	40	178,950	40
TOTAL	1,708,052		0	325,326	19	325,326	19

THREE-YEAR MOVING AVERAGES

05-07	37,075		0	550	1	550	1
06-08							
07-09	2,953		0	792	27	792	27
08-10	2,953		0	792	27	792	27
09-11	2,953		0	792	27	792	27
10-12	3,961		0	167	4	167	4
11-13	13,151		0	1,167	9	1,167	9
12-14	13,151		0	1,167	9	1,167	9
13-15	63,968		0	3,000	5	3,000	5
14-16	151,456		0	13,900	9	13,900	9
15-17	151,456		0	13,900	9	13,900	9
16-18	140,448		0	17,117	12	17,117	12
17-19	77,403		0	8,417	11	8,417	11
18-20	77,448		0	8,417	11	8,417	11
19-21	170,181		0	27,167	16	27,167	16

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
THREE-YEAR MOVING AVERAGES							
20-22	136,549		0	23,967	18	23,967	18
21-23	287,269		0	83,617	29	83,617	29
FIVE-YEAR AVERAGE							
19-23	192,568		0	52,090	27	52,090	27

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
1994	10,224		0		0		0
1995							
1996				11,500		11,500	
1997							
1998							
1999							
2000	2,099		0		0		0
2001							
2002	21,615		0		0		0
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	64,217		0	15,500	24	15,500	24
2011				424		424	
2012	321,549		0		0		0
2013	5,628		0		0		0
2014	621		0	651	105	651	105
2015	31,014	228	1	14,015	45	13,787	44
2016	19,745	265	1	10,727	54	10,462	53
2017	65,323	14-	0	8,023	12	8,037	12
2018	109,650	4	0	35,312	32	35,308	32
2019	7,200	17	0	6,533	91	6,517	91
2020		21		676		655	
2021	20,000	8	0	13,443	67	13,435	67
2022							
2023		57		36,400		36,344	
TOTAL	678,885	585	0	153,204	23	152,620	22

THREE-YEAR MOVING AVERAGES

94-96	3,408		0	3,833	112	3,833	112
95-97				3,833		3,833	
96-98				3,833		3,833	
97-99							
98-00	700		0		0		0
99-01	700		0		0		0
00-02	7,905		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	COST OF REMOVAL PCT	GROSS SALVAGE AMOUNT	GROSS SALVAGE PCT	NET SALVAGE AMOUNT	NET SALVAGE PCT
THREE-YEAR MOVING AVERAGES							
01-03	7,205		0		0		0
02-04	7,205		0		0		0
03-05							
04-06							
05-07							
06-08							
07-09							
08-10	21,406		0	5,167	24	5,167	24
09-11	21,406		0	5,308	25	5,308	25
10-12	128,589		0	5,308	4	5,308	4
11-13	109,059		0	141	0	141	0
12-14	109,266		0	217	0	217	0
13-15	12,421	76	1	4,889	39	4,813	39
14-16	17,127	164	1	8,464	49	8,300	48
15-17	38,694	160	0	10,922	28	10,762	28
16-18	64,906	85	0	18,020	28	17,936	28
17-19	60,724	2	0	16,623	27	16,621	27
18-20	38,950	14	0	14,174	36	14,160	36
19-21	9,067	15	0	6,884	76	6,869	76
20-22	6,667	10	0	4,706	71	4,697	70
21-23	6,667	21	0	16,614	249	16,593	249
FIVE-YEAR AVERAGE							
19-23	5,440	20	0	11,411	210	11,390	209

PART IX. DETAILED DEPRECIATION CALCULATIONS

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1957	367,404.00	377,063	374,276	11,498	1.49	7,717
1959	24,307.00	24,930	24,746	777	1.49	521
1960	661.00	678	673	21	1.49	14
1961	21.00	22	22			
1962	991.00	1,015	1,007	33	1.49	22
1963	87.00	89	88	3	1.49	2
1964	15.00	15	15	1	1.49	1
1965	339.00	347	344	12	1.49	8
1966	3,966.00	4,057	4,027	137	1.49	92
1968	4,292.00	4,386	4,354	153	1.50	102
1969	563.00	575	571	20	1.50	13
1972	3,871.00	3,948	3,919	146	1.50	97
1973	928.00	946	939	35	1.50	23
1975	15,338.00	15,618	15,503	602	1.50	401
1976	10,472.00	10,657	10,578	417	1.50	278
1979	4,621.00	4,693	4,658	194	1.50	129
1981	927.00	940	933	40	1.50	27
1983	262.00	265	263	12	1.50	8
1985	186,589.00	188,587	187,193	8,725	1.50	5,817
1987	11,630.00	11,731	11,644	567	1.50	378
1988	6,307.00	6,355	6,308	314	1.50	209
1994	26,748.45	26,740	26,542	1,544	1.50	1,029
1995	65,286.16	65,160	64,678	3,872	1.50	2,581
1997	59,140.97	58,814	58,379	3,719	1.50	2,479
1999	4,121.96	4,082	4,052	276	1.50	184
2000	131,347.50	129,770	128,811	9,104	1.50	6,069
2001	214,105.93	210,997	209,437	15,374	1.50	10,249
2004	112,528.68	109,884	109,072	9,083	1.50	6,055
2018	33,946.17	28,505	28,294	7,349	1.50	4,899
	1,290,816.82	1,290,869	1,281,328	74,030		49,404
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1958	338,477.00	342,045	353,459	1,942	2.48	783
1960	24,022.00	24,250	25,059	164	2.48	66
1961	21.00	21	22			

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1962	991.00	999	1,032	8	2.48	3
1963	87.00	88	91			
1964	15.00	15	16			
1965	339.00	341	352	4	2.48	2
1966	3,966.00	3,988	4,121	43	2.49	17
1968	4,292.00	4,310	4,454	53	2.49	21
1969	563.00	565	584	7	2.49	3
1972	3,871.00	3,875	4,004	60	2.49	24
1973	928.00	928	959	15	2.49	6
1975	15,338.00	15,312	15,823	282	2.49	113
1976	10,472.00	10,444	10,793	203	2.49	82
1979	4,621.00	4,594	4,747	105	2.49	42
1981	927.00	919	950	24	2.49	10
1983	262.00	259	268	7	2.49	3
1984	186,589.00	184,308	190,459	5,460	2.49	2,193
1987	11,630.00	11,434	11,816	396	2.49	159
1988	6,307.00	6,190	6,397	226	2.49	91
1994	26,748.46	25,911	26,776	1,310	2.50	524
1995	65,286.14	63,077	65,182	3,369	2.50	1,348
1997	59,140.95	56,807	58,703	3,395	2.50	1,358
1999	4,121.94	3,933	4,064	264	2.50	106
2000	131,347.48	124,845	129,011	8,904	2.50	3,562
2001	214,105.89	202,683	209,447	15,364	2.50	6,146
2004	112,528.66	104,986	108,489	9,666	2.50	3,866
2018	42,985.49	31,844	32,907	12,228	2.50	4,891
	1,269,983.01	1,228,971	1,269,983	63,499		25,419
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	921,156.00	814,026	859,637	107,577	9.33	11,530
1975	15,338.00	13,470	14,225	1,880	9.34	201
1976	10,472.00	9,166	9,680	1,316	9.35	141
1979	4,621.00	4,001	4,225	627	9.37	67
1981	927.00	796	841	133	9.38	14
1983	466.00	397	419	70	9.39	7
1984	186,590.00	158,111	166,970	28,949	9.40	3,080

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1987	11,630.00	9,706	10,250	1,962	9.41	209
1988	6,307.00	5,235	5,528	1,094	9.41	116
1994	26,748.46	21,308	22,502	5,584	9.44	592
1995	65,286.30	51,588	54,479	14,072	9.44	1,491
1997	59,140.95	45,892	48,463	13,635	9.45	1,443
1999	4,121.94	3,134	3,310	1,018	9.45	108
2000	131,347.48	98,742	104,275	33,640	9.45	3,560
2001	213,621.89	158,589	167,475	56,828	9.46	6,007
2004	154,211.51	109,714	115,861	46,061	9.46	4,869
2013	438,201.00	246,712	260,536	199,576	9.48	21,052
2017	20,066.21	8,942	9,443	11,626	9.48	1,226
2018	40,958.65	16,624	17,555	25,451	9.49	2,682
2021	8,997.87	2,263	2,390	7,058	9.49	744
2022	867,167.52	158,486	167,366	743,160	9.49	78,310
	3,187,376.78	1,936,902	2,045,429	1,301,317		137,449
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1995	266.95	211	197	83	9.44	9
1996	626.95	491	459	200	9.44	21
2005	34,452.18	24,095	22,513	13,662	9.47	1,443
2006	223,451.27	153,444	143,369	91,255	9.47	9,636
2007	71,430.81	48,078	44,921	30,081	9.47	3,176
2010	4,210.00	2,631	2,458	1,962	9.48	207
2012	132,627.00	77,655	72,556	66,702	9.48	7,036
2013	158,055.00	88,987	83,144	82,813	9.48	8,736
2015	606,430.00	309,754	289,416	347,335	9.48	36,639
2016	146,146.24	70,134	65,529	87,924	9.48	9,275
2017	660,354.55	294,274	274,953	418,419	9.48	44,137
2018	1,849,791.80	750,789	701,494	1,240,787	9.49	130,747
2019	403,579.71	146,031	136,443	287,316	9.49	30,276
2020	1,106,479.00	343,882	321,304	840,499	9.49	88,567
2021	973,491.76	244,891	228,812	793,354	9.49	83,599

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2022	325,571.59	59,502	55,595	286,255	9.49	30,164
2023	1,238,420.91	123,962	115,823	1,184,519	9.49	124,818
2024	218,869.86	5,899	5,512	224,302	9.49	23,636
	8,154,255.58	2,744,710	2,564,501	5,997,468		632,122
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1959	1,015,330.00	1,015,733	1,025,377	30,566	2.48	12,325
1960	1,394.00	1,394	1,407	43	2.48	17
1961	2,946.00	2,944	2,972	92	2.48	37
1962	2,488.00	2,485	2,509	79	2.48	32
1963	1,318.00	1,316	1,328	42	2.48	17
1964	1,032.00	1,029	1,039	35	2.48	14
1965	15,374.00	15,326	15,472	517	2.48	208
1966	3,360.00	3,347	3,379	116	2.49	47
1967	50.00	50	50	2	2.49	1
1973	27.00	27	27	1	2.49	
1974	1,686.00	1,669	1,685	69	2.49	28
1975	4,144.00	4,098	4,137	173	2.49	69
1976	13,439.00	13,276	13,402	575	2.49	231
1977	7,795.00	7,692	7,765	342	2.49	137
1983	546.00	535	540	28	2.49	11
1985	34.00	33	33	2	2.49	1
1994	15,615.07	14,982	15,124	1,115	2.50	446
1995	28,972.00	27,725	27,988	2,143	2.50	857
1996	4,277.22	4,082	4,121	328	2.50	131
1997	7,935.40	7,550	7,622	631	2.50	252
1999	161.31	152	153	14	2.50	6
2000	53,615.96	50,476	50,955	4,805	2.50	1,922
2001	30,924.52	28,996	29,271	2,890	2.50	1,156
2003	38,307.92	35,587	35,925	3,915	2.50	1,566
2004	7,790.39	7,199	7,267	835	2.50	334
2005	11,383.55	10,458	10,557	1,282	2.50	513
2023	117,322.72	34,861	35,192	86,824	2.50	34,730
	1,387,269.06	1,293,022	1,305,299	137,461		55,088

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1962	447,455.00	439,875	465,353			
1963	53,202.00	52,258	55,330			
1964	1,032.00	1,013	1,073			
1965	15,374.00	15,075	15,989			
1966	3,360.00	3,292	3,494			
1967	50.00	49	52			
1973	27.00	26	28			
1974	1,686.00	1,637	1,753			
1975	4,144.00	4,019	4,310			
1976	13,439.00	13,015	13,977			
1977	7,795.00	7,539	8,107			
1983	546.00	523	568			
1985	35.00	33	36			
1994	15,615.06	14,536	16,240			
1995	28,971.98	26,874	30,131			
1996	4,277.21	3,952	4,448			
1997	7,935.39	7,303	8,253			
1999	161.31	147	168			
2000	53,615.94	48,651	55,761			
2001	30,924.48	27,906	32,161			
2003	38,308.88	34,129	39,841			
2004	7,540.49	6,670	7,842			
2005	11,223.76	9,851	11,673			
2023	72,697.99	16,801	41,386	34,220	3.50	9,777
	819,417.49	735,174	817,974	34,220		9,777
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1965	37,152.00	32,738	38,638			
1966	285,387.00	250,843	296,802			
1967	43,434.00	38,076	45,171			
1973	27.00	23	28			
1974	1,686.00	1,447	1,753			
1975	4,144.00	3,544	4,310			

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1976	13,439.00	11,453	13,977			
1977	7,795.00	6,618	8,107			
1983	546.00	452	568			
1985	35.00	29	36			
1994	15,615.06	12,019	16,240			
1995	28,971.98	22,097	30,131			
1996	4,277.21	3,232	4,448			
1997	7,935.39	5,938	8,253			
1999	161.31	118	168			
2000	83,961.43	60,703	87,320			
2001	30,924.48	22,060	32,161			
2003	38,309.88	26,545	39,842			
2004	7,539.49	5,137	7,841			
2013	461,958.00	245,710	392,062	88,374	10.47	8,441
2023	67,069.14	6,071	9,687	60,065	10.49	5,726
	1,140,368.37	754,853	1,037,544	148,439		14,167
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1975	14,707,342.20	13,244,644	9,740,550	5,555,086	7.41	749,674
1977	7,795.00	6,982	5,135	2,972	7.41	401
1978	24,253.00	21,656	15,927	9,297	7.42	1,253
1981	999.00	884	650	389	7.43	52
1983	546.00	480	353	215	7.43	29
1985	35.00	30	22	14	7.44	2
1987	22,016.00	19,015	13,984	8,912	7.45	1,196
1994	15,615.06	12,981	9,547	6,693	7.46	897
1995	59,546.09	49,170	36,161	25,767	7.46	3,454
1996	4,277.21	3,505	2,578	1,871	7.47	250
1997	7,935.39	6,453	4,746	3,507	7.47	469
1999	161.31	129	95	73	7.47	10
2000	53,616.94	42,458	31,225	24,537	7.47	3,285
2001	30,924.48	24,240	17,827	14,335	7.47	1,919
2003	38,312.05	29,336	21,575	18,270	7.48	2,443
2004	7,537.30	5,697	4,190	3,649	7.48	488
2011	108,828.00	71,707	52,736	60,445	7.49	8,070

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2016	363,304.80	194,903	143,338	234,499	7.49	31,308
2017	18,308.78	9,192	6,760	12,281	7.49	1,640
2018	119,779.99	55,354	40,709	83,862	7.49	11,197
2019	126,105.82	52,439	38,565	92,585	7.49	12,361
2020	604,351.94	218,809	160,919	467,607	7.49	62,431
	16,321,591.36	14,070,064	10,347,591	6,626,864		892,829
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2009	24,010,650.00	7,180,183	7,466,935	17,504,141	36.72	476,692
2013	808,896.00	191,822	199,483	641,769	36.87	17,406
2014	116,803.00	25,691	26,717	94,758	36.91	2,567
2015	551,902.00	111,644	116,103	457,875	36.94	12,395
2017	372,742.54	61,299	63,747	323,905	37.00	8,754
2018	71,334.90	10,285	10,696	63,493	37.03	1,715
2021	211,330.38	16,337	16,989	202,794	37.11	5,465
2024	78,986.95	549	571	81,576	37.17	2,195
	26,222,645.77	7,597,810	7,901,241	19,370,311		527,189
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2007	160,779.12	52,511	51,472	115,738	36.63	3,160
2008	20,186.31	6,318	6,193	14,801	36.68	404
2009	64.00	19	19	48	36.72	1
2011	94,960.00	25,574	25,068	73,690	36.80	2,002
2012	1,839.00	466	457	1,456	36.84	40
2013	457,993.00	108,609	106,461	369,852	36.87	10,031
2014	471,692.00	103,748	101,696	388,864	36.91	10,535
2015	311,977.00	63,110	61,862	262,594	36.94	7,109
2016	12,694.27	2,334	2,288	10,914	36.97	295
2017	413,732.97	68,041	66,695	363,587	37.00	9,827

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2018	12,795,127.28	1,844,873	1,808,385	11,498,548	37.03	310,520
2019	4,343,787.12	533,250	522,703	3,994,835	37.06	107,794
2020	444,710.64	44,719	43,835	418,665	37.09	11,288
2021	1,202,281.05	92,940	91,102	1,159,270	37.11	31,239
2022	2,205,802.69	116,101	113,805	2,180,230	37.14	58,703
2023	1,026,294.92	27,698	27,150	1,040,197	37.16	27,992
2024	860,581.87	5,979	5,861	889,144	37.17	23,921
	24,824,503.24	3,096,290	3,035,051	22,782,432		614,861
	84,618,227.48	34,748,665	31,605,941	56,536,041		2,958,305

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.1 3.50

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1957	1,952,987.00	2,003,267	1,963,198	87,439	1.42	61,577
1959	34,915.00	35,789	35,073	1,588	1.44	1,103
1960	3,165.00	3,243	3,178	145	1.44	101
1961	584.00	598	586	27	1.45	19
1962	107.00	110	108	5	1.45	3
1963	6,331.00	6,481	6,351	296	1.46	203
1964	782.00	800	784	37	1.46	25
1966	949.00	970	951	46	1.47	31
1967	2.00	2	2			
1968	307.00	314	308	15	1.47	10
1970	34.00	35	34	1	1.48	1
1972	33,512.00	34,180	33,496	1,691	1.48	1,143
1973	14,376.00	14,656	14,363	732	1.48	495
1974	1,291.00	1,315	1,289	67	1.48	45
1975	217,588.00	221,593	217,161	11,307	1.48	7,640
1976	67,406.00	68,594	67,222	3,554	1.49	2,385
1977	1,904.00	1,936	1,897	102	1.49	68
1978	22,593.00	22,964	22,505	1,218	1.49	817
1979	57,878.00	58,789	57,613	3,159	1.49	2,120
1980	497.00	504	494	28	1.49	19
1981	297,424.00	301,680	295,646	16,649	1.49	11,174
1982	29,160.00	29,555	28,964	1,654	1.49	1,110
1983	42,945.00	43,492	42,622	2,470	1.49	1,658
1985	5,883.00	5,948	5,829	348	1.49	234
1987	344.00	347	340	21	1.49	14
1988	3,675.00	3,703	3,629	230	1.50	153
1990	925.00	930	911	60	1.50	40
1992	1,102.00	1,105	1,083	74	1.50	49
1994	13,793.94	13,791	13,515	968	1.50	645
1997	29,458.19	29,299	28,713	2,218	1.50	1,479
2001	34,025.85	33,537	32,866	2,861	1.50	1,907
2004	68,602.54	67,003	65,663	6,370	1.50	4,247
2009	27,902.00	26,632	26,099	3,198	1.50	2,132
2011	559.00	526	515	71	1.50	47
	2,973,007.52	3,033,688	2,973,008	148,650		102,694

EL PASO ELECTRIC COMPANY

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1957	2,295,521.55	2,321,117	2,265,116	145,181	2.29	63,398
1959	3,405.00	3,439	3,356	219	2.32	94
1960	3,465.00	3,498	3,414	225	2.33	97
1961	584.00	589	575	38	2.35	16
1962	107.00	108	105	7	2.36	3
1963	6,331.00	6,379	6,225	422	2.38	177
1964	782.00	787	768	53	2.39	22
1966	949.00	954	931	65	2.41	27
1967	2.00	2	2			
1968	307.00	308	301	22	2.42	9
1970	34.00	34	33	3	2.44	1
1972	33,512.00	33,552	32,743	2,445	2.44	1,002
1973	14,376.00	14,379	14,032	1,063	2.45	434
1974	1,291.00	1,290	1,259	97	2.45	40
1975	217,588.00	217,234	211,993	16,475	2.46	6,697
1976	67,406.00	67,236	65,614	5,162	2.46	2,098
1977	1,904.00	1,897	1,851	148	2.46	60
1978	18,659.00	18,572	18,124	1,468	2.47	594
1979	290.00	288	281	23	2.47	9
1980	58,973.00	58,572	57,159	4,763	2.47	1,928
1981	298,936.00	296,556	289,401	24,482	2.47	9,912
1982	29,160.00	28,886	28,189	2,429	2.48	979
1983	42,945.00	42,486	41,461	3,631	2.48	1,464
1985	48,367.00	47,717	46,566	4,220	2.48	1,702
1987	344.00	338	330	31	2.49	12
1988	3,675.00	3,607	3,520	339	2.49	136
1990	13,381.00	13,086	12,770	1,280	2.49	514
1997	29,458.18	28,303	27,620	3,311	2.50	1,324
1999	50,111.81	47,823	46,669	5,948	2.50	2,379
2001	100,256.17	94,933	92,643	12,626	2.50	5,050
2002	284,995.01	268,671	262,189	37,056	2.50	14,822
2004	43,499.06	40,595	39,616	6,058	2.50	2,423
2005	7,295.00	6,768	6,605	1,055	2.50	422
2006	509,765.70	469,916	458,579	76,675	2.50	30,670
2008	181,117.00	164,460	160,492	29,681	2.50	11,872
2010	35.00	31	30	6	2.50	2
2015	49,352.00	40,555	39,577	12,243	2.50	4,897
2016	134,912.00	107,929	105,325	36,333	2.50	14,533
2018	51,403.58	38,099	37,180	16,794	2.50	6,718

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2020	72,839.99	47,065	45,929	30,553	2.50	12,221
2022	669,874.51	312,605	305,063	398,305	2.50	159,322
2023	21,726.06	6,518	6,361	16,452	2.50	6,581
	5,368,935.62	4,857,182	4,739,995	897,388		364,661
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	5,411,783.73	4,820,300	4,869,114	813,259	8.64	94,127
1975	217,588.00	192,434	194,383	34,085	8.76	3,891
1976	97,454.00	85,879	86,749	15,578	8.81	1,768
1977	1,904.00	1,671	1,688	311	8.86	35
1978	19,958.00	17,451	17,628	3,328	8.91	374
1979	290.00	253	256	49	8.95	5
1980	71,928.00	62,375	63,007	12,518	9.00	1,391
1981	386,123.00	333,368	336,744	68,685	9.04	7,598
1982	29,160.00	25,067	25,321	5,297	9.07	584
1983	234,642.00	200,736	202,769	43,605	9.11	4,786
1985	5,883.00	4,983	5,033	1,144	9.17	125
1987	344.00	288	291	70	9.23	8
1988	6,587.00	5,487	5,543	1,374	9.25	149
1990	18,983.00	15,612	15,770	4,162	9.30	448
1997	29,458.18	22,906	23,138	7,793	9.41	828
2000	1,421,260.49	1,069,906	1,080,741	411,583	9.44	43,600
2001	267,970.48	199,313	201,331	80,038	9.44	8,479
2002	401,007.78	294,299	297,279	123,779	9.45	13,098
2004	361,408.85	257,458	260,065	119,414	9.46	12,623
2005	73.07	51	52	25	9.47	3
2006	595,297.21	409,341	413,486	211,576	9.47	22,342
2007	71,044.45	47,860	48,345	26,252	9.48	2,769
2008	1,157,793.64	763,024	770,751	444,932	9.48	46,934
2009	86,895.00	55,893	56,459	34,781	9.48	3,669
2010	312,197.00	195,399	197,378	130,429	9.48	13,758
2011	193.00	117	118	84	9.49	9
2012	241,994.00	141,833	143,269	110,824	9.49	11,678
2013	74,141.00	41,775	42,198	35,650	9.49	3,757
2015	1,180,874.00	603,530	609,642	630,276	9.49	66,415

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2033 NET SALVAGE PERCENT.. -5						
2016	912,198.71	438,102	442,539	515,270	9.49	54,296
2017	775,785.28	345,290	348,787	465,788	9.50	49,030
2018	902,538.20	366,462	370,173	577,492	9.50	60,789
2019	219,643.40	79,527	80,332	150,293	9.50	15,820
2020	577,470.85	179,660	181,479	424,865	9.50	44,723
2021	748,761.75	188,688	190,599	595,601	9.50	62,695
2022	6,383,551.89	1,165,672	1,177,476	5,525,253	9.50	581,606
2023	22,178.20	2,218	2,240	21,047	9.50	2,215
2024	2,675,299.69	72,024	72,753	2,736,311	9.50	288,033
	25,921,663.85	12,706,252	12,834,925	14,382,822		1,524,458
RIO GRANDE COMMON INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2033 NET SALVAGE PERCENT.. -5						
2011	12,940.00	7,851	8,397	5,190	9.49	547
2013	64,743.00	36,480	39,019	28,961	9.49	3,052
2015	802,691.00	410,245	438,801	404,024	9.49	42,574
2016	1,021.00	490	524	548	9.49	58
2018	58,049.89	23,570	25,211	35,742	9.50	3,762
2021	152,457.35	38,419	41,093	118,987	9.50	12,525
2023	20,396.10	2,040	2,182	19,234	9.50	2,025
2024	21,744.50	585	626	22,206	9.50	2,337
	1,134,042.84	519,680	555,854	634,891		66,880
NEWMAN UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1960	2,933,802.21	2,933,715	3,051,154			
1961	1,348.00	1,347	1,402			
1963	30,740.00	30,677	31,970			
1966	4,207.00	4,190	4,375			
1967	2,382.00	2,371	2,477			
1968	5,741.00	5,710	5,971			

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NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1969	5,416.00	5,383	5,633			
1970	551.00	547	573			
1972	1,296.00	1,285	1,348			
1973	32.00	32	33			
1975	20,973.00	20,739	21,812			
1976	23,988.00	23,700	24,948			
1977	47,202.00	46,591	49,090			
1979	70,512.00	69,442	73,332			
1980	3,899.00	3,836	4,055			
1981	14,402.00	14,151	14,978			
1983	16,341.00	16,012	16,995			
1985	8,849.00	8,647	9,203			
1986	1,411.00	1,377	1,467			
1988	13,676.00	13,296	14,223			
1990	89,243.00	86,441	92,813			
1992	73.00	70	76			
1994	22,268.21	21,378	23,159			
1995	245,317.10	234,893	255,130			
1997	30,257.73	28,794	31,468			
1999	882,397.44	834,082	917,693			
2004	39,363.99	36,386	40,939			
2006	2,403,287.56	2,194,315	2,499,419			
2012	117.00	101	121			
2015	261.00	212	255	17	2.50	7
2016	313,276.00	248,232	298,284	27,523	2.50	11,009
2017	1,125,420.20	862,425	1,036,319	134,118	2.50	53,647
2018	209,498.46	153,796	184,806	33,072	2.50	13,229
2019	129,088.61	89,502	107,549	26,704	2.50	10,682
2020	272,301.61	174,272	209,411	73,783	2.50	29,513
2023	98,828.82	29,366	35,287	67,495	2.50	26,998
	9,067,767.94	8,197,313	9,067,768	362,711		145,085
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1962	2,749,530.00	2,705,612	2,859,511			
1963	14,360.06	14,118	14,934			

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2027 NET SALVAGE PERCENT.. -4						
1966	4,207.00	4,123	4,375			
1967	2,382.00	2,332	2,477			
1968	5,741.00	5,615	5,971			
1969	5,416.00	5,292	5,633			
1970	551.00	538	573			
1972	1,296.00	1,262	1,348			
1973	32.00	31	33			
1975	20,973.00	20,349	21,812			
1976	23,988.00	23,242	24,937	11	3.42	3
1977	47,202.00	45,676	49,006	84	3.42	25
1979	73,071.00	70,484	75,623	371	3.44	108
1980	3,899.00	3,755	4,029	26	3.44	8
1981	14,402.00	13,846	14,855	123	3.45	36
1983	19,475.00	18,656	20,016	238	3.46	69
1985	8,849.00	8,444	9,060	143	3.46	41
1986	1,411.00	1,343	1,441	27	3.47	8
1988	6,211.00	5,887	6,316	143	3.47	41
1990	1,619.00	1,526	1,637	47	3.48	14
1992	73.00	68	73	3	3.48	1
1994	22,850.55	21,278	22,829	935	3.49	268
1995	1,206.94	1,120	1,202	54	3.49	15
1997	30,257.70	27,857	29,888	1,580	3.49	453
1999	552,679.41	504,226	540,988	33,799	3.49	9,685
2000	784,646.73	712,241	764,169	51,864	3.49	14,861
2001	1,108,368.75	1,000,604	1,073,556	79,148	3.49	22,679
2004	13,138.14	11,626	12,474	1,190	3.50	340
2005	225,391.26	197,912	212,341	22,066	3.50	6,305
2010	85,771.00	71,352	76,554	12,648	3.50	3,614
2013	317.00	250	268	61	3.50	17
2014	395,038.00	304,325	326,513	84,327	3.50	24,093
2015	11,926.00	8,930	9,581	2,822	3.50	806
2016	176,706.00	127,843	137,164	46,610	3.50	13,317
2017	247,824.58	171,826	184,353	73,384	3.50	20,967
2018	2,058,917.66	1,352,386	1,450,986	690,289	3.50	197,225
2019	240,729.61	147,271	158,008	92,351	3.50	26,386
2020	148,152.10	82,175	88,166	65,912	3.50	18,832

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
2022	1,267,001.12	479,162	514,097	803,585	3.50	229,596
2023	352,875.64	81,553	87,499	279,492	3.50	79,855
2024	5,459,890.71	378,571	406,172	5,272,115	3.50	1,506,319
	16,188,376.96	8,634,707	9,220,468	7,615,444		2,175,987
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1966	2,198,444.99	1,967,615	1,899,146	387,236	8.57	45,185
1967	206,675.00	184,190	177,781	37,161	8.73	4,257
1968	5,741.00	5,095	4,918	1,053	8.88	119
1969	5,416.00	4,787	4,620	1,012	9.01	112
1970	551.00	485	468	105	9.13	12
1972	1,296.00	1,132	1,093	255	9.34	27
1973	32.00	28	27	6	9.42	1
1975	20,973.00	18,098	17,468	4,344	9.58	453
1976	23,988.00	20,617	19,900	5,048	9.64	524
1977	47,202.00	40,402	38,996	10,094	9.70	1,041
1979	61,908.00	52,518	50,690	13,694	9.82	1,395
1980	3,899.00	3,292	3,177	878	9.87	89
1981	14,402.00	12,104	11,683	3,295	9.92	332
1983	16,341.00	13,594	13,121	3,874	10.01	387
1985	8,849.00	7,281	7,028	2,175	10.09	216
1986	1,411.00	1,154	1,114	354	10.12	35
1988	13,676.00	11,049	10,665	3,559	10.19	349
1990	81,092.00	64,637	62,388	21,948	10.24	2,143
1992	73.00	57	55	21	10.29	2
1994	207,012.09	159,831	154,269	61,023	10.33	5,907
1995	1,206.95	923	891	364	10.35	35
1997	30,257.70	22,694	21,904	9,564	10.38	921
1999	111,553.83	81,803	78,956	37,060	10.41	3,560
2004	171,533.26	117,091	113,016	65,378	10.45	6,256
2005	250,287.74	167,752	161,915	98,385	10.46	9,406
2007	31,353.08	20,166	19,464	13,143	10.47	1,255
2008	351,350.57	220,763	213,081	152,324	10.47	14,549
2009	392,201.00	239,990	231,639	176,250	10.48	16,818
2011	668.00	385	372	323	10.48	31

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
2016	1,316,151.00	592,237	571,628	797,169	10.49	75,993
2017	44,927.22	18,700	18,049	28,675	10.49	2,734
2018	233,349.52	88,303	85,230	157,453	10.49	15,010
2019	292,958.29	98,149	94,734	209,943	10.50	19,995
2020	1,510,837.40	433,451	418,368	1,152,903	10.50	109,800
2021	4,420,798.10	1,021,685	986,133	3,611,497	10.50	343,952
2022	5,159,780.03	858,587	828,710	4,537,461	10.50	432,139
2023	1,977,142.18	178,810	172,588	1,883,640	10.50	179,394
	19,215,337.95	6,729,455	6,495,285	13,488,666		1,294,434
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1988	116,835.94	100,668	120,699	810	7.36	110
1990	1,619.00	1,381	1,656	28	7.38	4
1992	73.00	62	74	2	7.41	
1994	22,850.55	19,028	22,814	950	7.42	128
1995	2,488.49	2,058	2,468	121	7.43	16
1996	13,753.72	11,289	13,535	769	7.44	103
1997	40,792.36	33,218	39,828	2,596	7.45	348
1999	58,852.47	47,101	56,473	4,733	7.46	634
2004	328,880.51	248,800	298,307	43,729	7.48	5,846
2005	85,869.00	64,049	76,794	12,510	7.48	1,672
2007	21.35	15	18	4	7.49	1
2012	99,967.00	64,012	76,749	27,216	7.49	3,634
2014	2,191,918.11	1,302,059	1,561,147	718,448	7.50	95,793
2015	136,361.04	77,315	92,699	49,116	7.50	6,549
2018	141,053.26	65,197	78,170	68,525	7.50	9,137
2019	28,482.04	11,849	14,207	15,415	7.50	2,055
2020	1,801,852.73	651,808	781,507	1,092,420	7.50	145,656
2021	755,564.19	224,507	269,180	516,607	7.50	68,881
2022	771,957.92	169,021	202,653	600,183	7.50	80,024
2023	554,717.51	67,873	81,379	495,528	7.50	66,070
2024	1,031,391.57	34,604	41,490	1,031,158	7.50	137,488
	8,185,301.76	3,195,914	3,831,848	4,680,866		624,149

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2009	284,318.00	86,915	107,837	187,854	35.91	5,231
2011	103,096,267.72	28,277,162	35,083,870	72,136,248	36.21	1,992,164
2014	33,449.00	7,464	9,261	25,526	36.57	698
2015	665,280.00	136,226	169,018	522,874	36.67	14,259
2016	313,034.00	58,128	72,120	253,435	36.76	6,894
2017	866,997.74	143,763	178,369	723,309	36.85	19,628
2018	431,841.46	62,692	77,783	371,332	36.92	10,058
2019	4,822,564.90	596,189	739,700	4,275,767	36.99	115,593
2020	58,610.82	5,939	7,369	53,587	37.05	1,446
2021	1,289,084.84	100,294	124,436	1,216,212	37.10	32,782
2022	6,980,554.65	370,902	460,183	6,799,594	37.15	183,031
2023	7,749,441.56	210,996	261,786	7,797,634	37.19	209,670
	126,591,444.69	30,056,670	37,291,730	94,363,372		2,591,454
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2010	0.59			1	36.07	
2011	10,456.69	2,868	2,794	8,081	36.21	223
2012	2,397,353.00	618,151	602,130	1,891,117	36.34	52,040
2013	416,566.00	100,271	97,672	335,556	36.46	9,203
2015	528.00	108	105	444	36.67	12
2016	248,959.73	46,230	45,032	213,886	36.76	5,818
2017	3,450,256.60	572,113	557,286	3,030,981	36.85	82,252
2018	99,691.21	14,473	14,098	89,581	36.92	2,426
2019	9,731.17	1,203	1,172	8,949	36.99	242
2020	31,003.20	3,142	3,061	29,183	37.05	788
2022	24,079.27	1,279	1,246	23,797	37.15	641
2023	10,545.29	287	280	10,688	37.19	287
	6,699,170.75	1,360,125	1,324,875	5,642,263		153,932
	221,345,049.88	79,290,986	88,335,756	142,217,073		9,043,734

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.7   4.09

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1983	316,489.00	308,972	316,649	12,499	2.42	5,165
1992	11,008.00	10,585	10,848	600	2.46	244
	327,497.00	319,557	327,497	13,099		5,409
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1976	4,473,970.42	4,015,199	3,559,242	1,093,687	6.32	173,052
1978	14,739.00	13,140	11,648	3,681	6.46	570
1981	16,258.00	14,339	12,711	4,198	6.65	631
1982	13,482.00	11,848	10,503	3,519	6.70	525
1983	103,713.00	90,770	80,462	27,399	6.76	4,053
1994	21,573.67	17,858	15,830	6,607	7.15	924
2005	269,140.04	199,777	177,091	102,815	7.34	14,007
2006	1,214,289.08	887,526	786,741	476,120	7.35	64,778
2007	211,049.46	151,644	134,424	85,068	7.36	11,558
2008	773,305.00	545,297	483,374	320,863	7.37	43,536
2010	1,590,460.00	1,072,554	950,757	703,321	7.39	95,172
2011	23,225.00	15,265	13,532	10,622	7.39	1,437
2012	19,378.00	12,357	10,954	9,199	7.40	1,243
2014	1,367,730.00	809,524	717,596	704,843	7.42	94,992
2015	570,066.61	322,325	285,723	307,147	7.42	41,394
2016	3,223,034.91	1,723,107	1,527,435	1,824,521	7.43	245,561
2017	602,564.82	301,747	267,481	359,186	7.43	48,343
2019	1,573,463.20	652,973	578,823	1,057,579	7.44	142,148
2020	3,403,213.10	1,226,346	1,087,085	2,452,257	7.45	329,162
2021	7,116,287.45	2,109,490	1,869,941	5,530,998	7.45	742,416
2022	159,699.71	34,837	30,881	135,207	7.46	18,124
2024	45,599,444.88	1,537,942	1,363,297	46,060,126	7.46	6,174,280
	72,360,087.35	15,765,865	13,975,529	61,278,962		8,247,906

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2009	31,009,816.68	9,967,572	7,440,364	24,809,845	30.94	801,870
2010	1,153.00	351	262	937	31.32	30
2011	1,348.00	387	289	1,113	31.69	35
2012	17,187.00	4,627	3,454	14,421	32.04	450
2013	3,794,837.00	951,967	710,602	3,236,028	32.37	99,970
2014	59,128.00	13,725	10,245	51,248	32.68	1,568
2015	76,613.16	16,281	12,153	67,525	32.98	2,047
2016	9,196,682.64	1,769,059	1,320,527	8,244,023	33.27	247,791
2017	187,497.81	32,192	24,030	170,968	33.53	5,099
2018	1,299,787.62	194,818	145,423	1,206,356	33.79	35,702
2019	2,049,572.36	261,094	194,895	1,936,660	34.03	56,910
2020	853,160.48	89,030	66,457	820,830	34.25	23,966
2021	4,674,100.04	372,406	277,985	4,583,079	34.47	132,958
2023	2,127,005.10	59,284	44,253	2,167,832	34.86	62,187
	55,347,888.89	13,732,793	10,250,940	47,310,864		1,470,583
	128,035,473.24	29,818,215	24,553,966	108,602,925		9,723,898

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.2   7.59

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1957	2,648,949.00	2,713,336	2,668,664	112,732	1.47	76,688
1959	87,471.00	89,552	88,078	3,767	1.47	2,563
1960	1,740.00	1,781	1,752	75	1.47	51
1961	1,580.00	1,617	1,590	69	1.47	47
1962	407.00	416	409	18	1.48	12
1965	87.00	89	88	4	1.48	3
1966	944.00	964	948	43	1.48	29
1970	1,577.00	1,608	1,582	74	1.48	50
1973	17,661.00	17,981	17,685	859	1.49	577
1976	30,882.00	31,390	30,873	1,553	1.49	1,042
1977	5,457.00	5,544	5,453	277	1.49	186
1979	5,726.00	5,809	5,713	299	1.49	201
1980	509.00	516	508	27	1.49	18
1981	1,701.00	1,723	1,695	91	1.49	61
1982	4,872.00	4,932	4,851	265	1.49	178
1983	6,687.00	6,764	6,653	369	1.49	248
1985	1,882.00	1,901	1,870	106	1.49	71
1986	1,354.00	1,366	1,344	78	1.49	52
1987	1,532.00	1,544	1,519	90	1.49	60
1990	3,754.00	3,771	3,709	233	1.49	156
1993	509,331.00	509,635	501,245	33,553	1.49	22,519
1994	538.01	537	528	37	1.50	25
1995	17,943.45	17,892	17,597	1,243	1.50	829
1999	74,195.78	73,414	72,205	5,700	1.50	3,800
2006	26.73	26	26	2	1.50	1
2007	13,742.98	13,248	13,030	1,400	1.50	933
2008	29,363.91	28,163	27,699	3,133	1.50	2,089
2009	52,515.00	50,082	49,257	5,883	1.50	3,922
2011	4,931.00	4,638	4,562	616	1.50	411
2015	32,638.00	29,351	28,868	5,402	1.50	3,601
	3,559,997.86	3,619,590	3,559,998	178,000		120,423
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1958	2,575,998.00	2,595,822	2,017,055	687,743	2.42	284,191
1959	300.00	302	235	80	2.42	33

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1960	1,440.00	1,450	1,127	385	2.42	159
1961	1,580.00	1,590	1,235	424	2.43	174
1962	407.00	409	318	110	2.43	45
1963	10,589.00	10,645	8,272	2,847	2.43	1,172
1965	87.00	87	68	24	2.44	10
1966	944.00	947	736	255	2.44	105
1970	1,577.00	1,578	1,226	430	2.45	176
1973	17,661.00	17,629	13,698	4,846	2.46	1,970
1974	106,426.00	106,143	82,477	29,270	2.46	11,898
1976	30,882.00	30,738	23,885	8,541	2.47	3,458
1977	5,457.00	5,426	4,216	1,514	2.47	613
1979	5,726.00	5,682	4,415	1,597	2.47	647
1980	509.00	505	392	142	2.47	57
1981	1,701.00	1,684	1,309	478	2.47	194
1982	4,872.00	4,817	3,743	1,373	2.48	554
1983	6,687.00	6,603	5,131	1,891	2.48	762
1984	1,882.00	1,856	1,442	534	2.48	215
1986	1,354.00	1,331	1,034	387	2.48	156
1987	1,532.00	1,504	1,169	440	2.48	177
1990	3,754.00	3,665	2,848	1,094	2.48	441
1994	538.01	520	404	161	2.49	65
1995	17,943.45	17,315	13,454	5,386	2.49	2,163
1997	862,356.73	827,350	642,883	262,591	2.49	105,458
1999	21,357.86	20,355	15,817	6,609	2.49	2,654
2005	25,662.02	23,783	18,480	8,465	2.49	3,400
2006	29.40	27	21	10	2.49	4
2008	12,055.56	10,937	8,498	4,160	2.49	1,671
2016	110,958.00	88,634	68,872	47,634	2.50	19,054
2019	122,305.62	85,442	66,392	62,029	2.50	24,812
2020	2,098,804.70	1,353,540	1,051,753	1,151,992	2.50	460,797
2022	169,954.21	79,092	61,458	116,994	2.50	46,798
	6,223,330.56	5,307,408	4,124,063	2,410,434		974,083

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)

RIO GRANDE UNIT 8
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. -5

1973	5,753,858.18	5,066,143	4,500,599	1,540,953	8.88	173,531
1974	7,924.00	6,955	6,179	2,142	8.91	240
1976	30,882.00	26,924	23,918	8,508	8.97	948
1977	5,457.00	4,742	4,213	1,517	8.99	169
1978	80,616.00	69,784	61,994	22,653	9.02	2,511
1979	5,726.00	4,938	4,387	1,626	9.04	180
1980	509.00	437	388	146	9.06	16
1981	1,701.00	1,455	1,293	493	9.08	54
1982	4,872.00	4,151	3,688	1,428	9.10	157
1983	6,687.00	5,672	5,039	1,983	9.12	217
1985	13,975.00	11,740	10,429	4,244	9.16	463
1986	1,354.00	1,132	1,006	416	9.17	45
1987	1,532.00	1,274	1,132	477	9.19	52
1988	235.00	194	172	74	9.20	8
1990	3,754.00	3,067	2,725	1,217	9.23	132
1993	15,179.66	12,145	10,789	5,149	9.27	555
1994	538.01	427	379	186	9.28	20
1995	17,943.46	14,130	12,553	6,288	9.29	677
1999	21,357.86	16,184	14,377	8,048	9.33	863
2000	2,196,999.57	1,645,937	1,462,198	844,652	9.34	90,434
2004	376,079.70	266,677	236,907	157,976	9.37	16,860
2005	14,749.49	10,284	9,136	6,351	9.38	677
2007	20,450.85	13,724	12,192	9,281	9.39	988
2008	140,999.30	92,597	82,260	65,789	9.39	7,006
2010	3,186.00	1,986	1,764	1,581	9.41	168
2011	142.00	86	76	73	9.41	8
2013	84,453.00	47,425	42,131	46,545	9.42	4,941
2015	128,932.00	65,656	58,327	77,052	9.43	8,171
2016	74,204.00	35,518	31,553	46,361	9.43	4,916
2018	1,577,279.19	638,973	567,643	1,088,500	9.44	115,307
2019	8,010.23	2,893	2,570	5,841	9.44	619
2020	1,423,956.19	441,519	392,231	1,102,923	9.45	116,711
2022	12,766,889.74	2,331,840	2,071,532	11,333,703	9.45	1,199,334
	24,790,432.43	10,846,609	9,635,779	16,394,175		1,746,978

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1960	3,149,538.67	3,140,929	3,275,520			
1963	4,924.00	4,903	5,121			
1966	558.00	555	580			
1968	5,143.00	5,104	5,349			
1972	168,741.00	166,960	175,491			
1976	582.00	574	605			
1977	336.00	331	349			
1980	5,191.00	5,097	5,399			
1981	2,376.00	2,330	2,471			
1982	3,363.00	3,293	3,498			
1983	32,328.00	31,616	33,621			
1990	477.00	461	496			
1993	876,964.00	842,381	912,043			
1995	1,310,387.34	1,252,416	1,362,803			
1999	1,184.21	1,118	1,232			
2000	1,960,390.13	1,843,692	2,038,806			
2001	8,542.98	8,002	8,885			
2004	97,010.48	89,565	100,891			
2006	1,191,724.24	1,086,997	1,239,393			
2007	52,088.00	47,175	54,172			
2010	8,959.00	7,898	9,317			
2011	38,896.00	33,899	40,452			
2014	3,235,641.00	2,687,712	3,277,826	87,241	2.50	34,896
2016	165,785.00	131,169	159,968	12,448	2.50	4,979
2017	117,087.19	89,590	109,260	12,510	2.50	5,004
2018	76,629.75	56,172	68,505	11,190	2.50	4,476
2020	298,354.02	190,579	232,423	77,866	2.50	31,146
2021	1,026,952.14	581,681	709,395	358,635	2.50	143,454
2022	273,332.85	125,990	153,652	130,614	2.50	52,246
2023	696,808.31	205,570	250,705	473,976	2.50	189,590
	14,810,294.31	12,643,759	14,238,227	1,164,480		465,791
NEWMAN UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 70-R2.5 PROBABLE RETIREMENT YEAR.. 12-2027 NET SALVAGE PERCENT.. -4						
1962	2,352,508.27	2,305,562	2,446,609			
1963	131,311.00	128,581	136,563			

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1966	559.00	546	581			
1968	5,143.00	5,014	5,349			
1976	582.00	562	605			
1977	336.00	324	349			
1980	5,191.00	4,985	5,399			
1981	2,376.00	2,278	2,471			
1982	3,363.00	3,219	3,498			
1983	349.00	333	363			
1990	477.00	449	496			
1995	1,301,972.32	1,205,688	1,354,051			
1999	1,184.19	1,078	1,232			
2000	662,637.90	600,223	689,143			
2001	869,304.19	783,165	904,076			
2004	66,777.11	59,009	68,992	457	3.48	131
2005	1,912,890.75	1,677,269	1,961,014	28,392	3.48	8,159
2010	243.00	202	236	17	3.49	5
2014	2,691,450.00	2,070,640	2,420,932	378,176	3.49	108,360
2015	23,176.00	17,330	20,262	3,841	3.49	1,101
2018	1,213,525.43	796,465	931,204	330,863	3.49	94,803
2019	110,585.30	67,621	79,060	35,948	3.49	10,300
2020	1,180,383.62	654,065	764,714	462,885	3.49	132,632
2021	51,697.19	24,808	29,005	24,760	3.49	7,095
2022	122,889.35	46,559	54,435	73,370	3.49	21,023
2023	55,244.48	12,796	14,961	42,494	3.49	12,176
	12,766,156.10	10,468,771	11,895,599	1,381,203		395,785
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1966	2,901,916.14	2,544,228	3,017,993			
1967	222,425.00	194,461	231,322			
1968	5,143.00	4,483	5,349			
1976	582.00	494	605			
1977	335.00	283	348			
1980	5,191.00	4,336	5,399			
1981	2,376.00	1,976	2,471			
1982	3,363.00	2,784	3,498			

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1983	349.00	288	363			
1990	477.00	377	496			
1994	430,949.75	330,476	443,783	4,405	10.23	431
1999	56,979.76	41,554	55,801	3,458	10.29	336
2001	8,542.95	6,075	8,158	727	10.31	71
2005	42,346.06	28,246	37,930	6,109	10.35	590
2007	70,776.72	45,333	60,876	12,732	10.36	1,229
2008	315,516.15	197,361	265,028	63,108	10.37	6,086
2009	679,380.00	414,013	555,962	150,593	10.38	14,508
2010	2,169.00	1,285	1,726	530	10.38	51
2011	5,154.00	2,954	3,967	1,393	10.39	134
2013	48,273.00	25,599	34,376	15,828	10.40	1,522
2014	103,176.00	52,142	70,019	37,284	10.41	3,582
2015	171,938.00	82,266	110,472	68,344	10.41	6,565
2016	69,037.00	30,939	41,547	30,252	10.42	2,903
2017	90,029.62	37,333	50,133	43,498	10.42	4,174
2019	1,341,090.71	448,282	601,980	792,754	10.43	76,007
2020	126,434.28	36,185	48,591	82,900	10.43	7,948
2021	65,139.96	15,004	20,148	47,597	10.44	4,559
2022	227,009.13	37,637	50,541	185,548	10.44	17,773
2023	921,351.37	83,757	112,474	845,731	10.44	81,009
2024	12,118,422.82	282,941	379,950	12,223,209	10.45	1,169,685
	20,035,873.42	4,953,092	6,221,307	14,616,001		1,399,163
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1975	7,552,969.41	6,775,956	6,862,688	992,400	7.16	138,603
1977	336.00	300	304	46	7.19	6
1978	54,860.00	48,799	49,424	7,631	7.21	1,058
1979	169,001.00	149,889	151,808	23,953	7.22	3,318
1980	5,191.00	4,590	4,649	750	7.23	104
1981	3,117.00	2,746	2,781	461	7.25	64
1982	3,363.00	2,953	2,991	507	7.26	70
1983	424.00	371	376	65	7.27	9
1990	477.00	405	410	86	7.34	12
1995	1,362,236.32	1,121,353	1,135,706	281,019	7.37	38,130

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1996	7,236,555.43	5,913,267	5,988,957	1,537,061	7.38	208,274
1999	1,184.19	944	956	275	7.40	37
2000	834,457.14	658,921	667,355	200,480	7.40	27,092
2001	3,211,265.78	2,509,263	2,541,381	798,335	7.41	107,738
2004	2,805,168.50	2,114,747	2,141,816	775,560	7.42	104,523
2006	220,841.69	161,606	163,675	66,001	7.43	8,883
2007	1,271,795.15	915,061	926,774	395,893	7.43	53,283
2008	42,965.05	30,323	30,711	13,973	7.44	1,878
2009	3,200,491.00	2,211,995	2,240,308	1,088,202	7.44	146,264
2010	26,199.00	17,694	17,920	9,326	7.44	1,253
2012	1,468,751.00	937,259	949,256	578,245	7.45	77,617
2016	3,454,586.15	1,848,983	1,872,650	1,720,120	7.46	230,579
2017	67,288.64	33,701	34,132	35,848	7.46	4,805
2018	254,135.82	117,270	118,771	145,530	7.46	19,508
2019	9,943,673.65	4,121,573	4,174,329	6,167,092	7.47	825,581
2020	7,419,046.67	2,677,617	2,711,890	5,003,918	7.47	669,869
2021	4,291,720.74	1,272,825	1,289,117	3,174,272	7.47	424,936
2022	250,661.63	54,838	55,540	205,148	7.47	27,463
2023	99,920.24	12,268	12,425	91,492	7.47	12,248
2024	11,221,233.62	377,877	382,714	11,287,369	7.47	1,511,027
	66,473,915.82	34,095,394	34,531,814	34,601,059		4,644,232
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2011	38,355,993.84	10,416,138	10,806,929	29,083,305	35.06	829,530
2012	156,960.00	40,109	41,614	121,625	35.18	3,457
2016	21,560.80	3,982	4,131	18,292	35.61	514
2017	21,481,741.32	3,547,976	3,681,088	18,659,923	35.70	522,687
2018	1,001,016.75	144,967	150,406	890,652	35.79	24,885
2019	463,281.94	57,162	59,307	422,507	35.88	11,776
2020	30,450.55	3,077	3,192	28,476	35.96	792
2021	528,873.34	41,093	42,635	507,394	36.04	14,079

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2022	1,446,264.08	76,665	79,541	1,424,573	36.12	39,440
2023	460,196.98	12,492	12,961	465,644	36.19	12,867
2024	1,233,052.41	8,784	9,114	1,273,261	36.24	35,134
	65,179,392.01	14,352,445	14,890,917	52,895,650		1,495,161
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2009	30,272.00	9,140	20,271	11,212	34.81	322
2019	27,824.94	3,433	7,614	21,324	35.88	594
2020	492,074.51	49,722	110,273	401,484	35.96	11,165
2021	67,317.33	5,230	11,599	58,411	36.04	1,621
2022	28,456.82	1,508	3,344	26,251	36.12	727
2023	265,627.85	7,210	15,990	260,263	36.19	7,192
	911,573.45	76,243	169,091	778,945		21,621
	214,750,965.96	96,363,311	99,266,795	124,419,947		11,263,237

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.0   5.24

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1957	532,902.00	545,855	481,730	77,817	1.47	52,937
1959	2,400.00	2,457	2,168	352	1.47	239
1960	841.00	861	760	123	1.47	84
1961	92.00	94	83	14	1.47	10
1966	8.00	8	8			
1967	12.00	12	11	2	1.48	1
1969	537.00	548	484	80	1.48	54
1972	659.00	671	592	100	1.49	67
1974	470.00	478	422	72	1.49	48
1976	1,545.00	1,570	1,386	237	1.49	159
1983	112.00	113	100	18	1.49	12
1984	8,814.00	8,908	7,861	1,393	1.49	935
1986	17,443.00	17,598	15,531	2,785	1.49	1,869
1988	10,329.00	10,400	9,178	1,667	1.49	1,119
1994	10,166.61	10,154	8,961	1,714	1.50	1,143
1997	14,870.91	14,776	13,040	2,574	1.50	1,716
2001	71,186.11	70,096	61,861	12,884	1.50	8,589
2007	99,670.60	96,081	84,793	19,861	1.50	13,241
2008	2,751.42	2,639	2,329	560	1.50	373
2010	64.00	61	54	13	1.50	9
2011	1.00	1	1			
2014	59,220.00	54,028	47,681	14,500	1.50	9,667
	834,094.65	837,409	739,033	136,766		92,272
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1958	459,339.01	462,874	457,764	24,542	2.42	10,141
1959	5,863.00	5,906	5,841	315	2.42	130
1960	841.00	847	838	45	2.42	19
1961	92.00	93	92	5	2.43	2
1966	8.00	8	8			
1967	12.00	12	12	1	2.45	
1969	537.00	538	532	32	2.45	13
1971	659.00	659	652	40	2.46	16
1974	470.00	469	464	30	2.46	12
1977	1,545.00	1,536	1,519	103	2.47	42

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1983	112.00	111	110	8	2.48	3
1985	8,814.00	8,679	8,583	672	2.48	271
1990	27,680.00	27,025	26,727	2,337	2.48	942
1994	10,166.61	9,836	9,727	948	2.49	381
1997	14,870.91	14,267	14,109	1,505	2.49	604
2008	5,154.23	4,676	4,624	788	2.49	316
2009	184.00	165	163	30	2.49	12
2012	469.00	407	403	90	2.49	36
2014	70,143.00	58,825	58,175	15,475	2.50	6,190
2015	24,070.00	19,750	19,532	5,742	2.50	2,297
2018	144,074.26	106,627	105,450	45,828	2.50	18,331
2019	57,347.82	40,063	39,621	20,595	2.50	8,238
2020	39,528.62	25,492	25,211	16,295	2.50	6,518
2021	32,117.79	18,367	18,164	15,559	2.50	6,224
2023	363,003.31	108,122	106,928	274,225	2.50	109,690
	1,267,101.56	915,354	905,248	425,209		170,428
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	672,084.55	591,755	522,486	183,203	8.88	20,631
1976	1,545.00	1,347	1,189	433	8.97	48
1983	112.00	95	84	34	9.12	4
1985	13,423.00	11,277	9,957	4,137	9.16	452
1986	18,932.00	15,827	13,974	5,904	9.17	644
1987	2,176.00	1,809	1,597	688	9.19	75
1994	10,166.61	8,072	7,127	3,548	9.28	382
1995	187.51	148	131	66	9.29	7
1997	14,870.91	11,502	10,156	5,459	9.31	586
1999	46,243.03	35,040	30,938	17,617	9.33	1,888
2004	1,167,106.75	827,591	730,716	494,746	9.37	52,801
2010	608,846.00	379,430	335,015	304,273	9.41	32,335
2013	15,816.00	8,881	7,841	8,765	9.42	930
2015	864,898.37	440,431	388,876	519,268	9.43	55,066
2016	2,746.00	1,314	1,160	1,723	9.43	183
2018	243,748.16	98,745	87,186	168,749	9.44	17,876
2019	2,852,620.73	1,030,337	909,729	2,085,522	9.44	220,924

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2020	443,705.47	137,578	121,474	344,417	9.45	36,446
2021	72,730.25	18,262	16,124	60,242	9.45	6,375
2022	2,026,692.02	370,170	326,839	1,801,187	9.45	190,602
	9,078,650.36	3,989,611	3,522,601	6,009,982		638,255
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2007	164.70	111	45	128	9.39	14
2021	108,909.81	27,346	11,086	103,269	9.45	10,928
2022	148,986.58	27,212	11,032	145,404	9.45	15,387
2023	133,213.11	13,252	5,372	134,501	9.46	14,218
	391,274.20	67,921	27,536	383,302		40,547
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1960	869,064.00	866,688	594,581	309,246	2.42	127,788
1962	1,856.00	1,849	1,268	662	2.43	272
1963	24,005.00	23,901	16,397	8,568	2.43	3,526
1966	1,099.00	1,092	749	394	2.44	161
1968	272.00	270	185	98	2.45	40
1971	263.00	260	178	95	2.46	39
1977	3,066.00	3,020	2,072	1,117	2.47	452
1979	13.00	13	9	5	2.47	2
1983	267.00	261	179	99	2.48	40
1986	4,004.00	3,899	2,675	1,489	2.48	600
1987	244.00	237	163	91	2.48	37
1988	39,539.00	38,376	26,327	14,793	2.48	5,965
1992	9,398.00	9,051	6,209	3,565	2.48	1,438
1994	180,019.73	172,501	118,342	68,878	2.49	27,662
1995	11,623.01	11,109	7,621	4,467	2.49	1,794
1997	3,442.45	3,271	2,244	1,336	2.49	537

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
2017	20,039.75	15,334	10,520	10,322	2.50	4,129
2018	535,438.74	392,495	269,266	287,590	2.50	115,036
2019	204,167.57	141,272	96,918	115,416	2.50	46,166
2020	217,912.05	139,195	95,493	131,135	2.50	52,454
	2,125,733.30	1,824,094	1,251,398	959,365		388,138
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1962	859,299.00	842,151	867,159	26,512	3.36	7,890
1963	73,114.00	71,594	73,720	2,319	3.37	688
1966	1,099.00	1,073	1,105	38	3.39	11
1968	273.00	266	274	10	3.40	3
1972	263.00	255	263	11	3.42	3
1977	3,066.00	2,957	3,045	144	3.44	42
1980	13.00	12	12	1	3.45	
1983	267.00	255	263	15	3.45	4
1985	5,624.00	5,352	5,511	338	3.46	98
1986	4,004.00	3,802	3,915	249	3.46	72
1987	244.00	231	238	16	3.46	5
1988	2,017.00	1,907	1,964	134	3.46	39
1990	16,331.00	15,359	15,815	1,169	3.47	337
1994	1,457.55	1,355	1,395	121	3.47	35
1995	11,623.01	10,763	11,083	1,005	3.47	290
1997	3,442.45	3,162	3,256	324	3.48	93
2005	70,818.46	62,095	63,939	9,712	3.48	2,791
	1,052,955.47	1,022,589	1,052,955	42,119		12,401
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1966	613,913.01	538,243	334,778	303,691	9.43	32,205
1967	43,632.00	38,146	23,726	21,651	9.48	2,284

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -4						
1968	273.00	238	148	136	9.53	14
1971	263.00	227	141	132	9.66	14
1977	3,066.00	2,593	1,613	1,576	9.87	160
1980	13.00	11	7	7	9.96	1
1983	267.00	220	137	141	10.03	14
1985	5,624.00	4,586	2,852	2,997	10.07	298
1986	4,004.00	3,247	2,020	2,145	10.09	213
1987	244.00	197	123	131	10.11	13
1988	12,748.00	10,216	6,354	6,904	10.13	682
1990	18,788.00	14,857	9,241	10,299	10.17	1,013
1994	1,457.55	1,118	695	820	10.23	80
1995	5,603.01	4,259	2,649	3,178	10.24	310
1997	3,442.45	2,566	1,596	1,984	10.27	193
2018	3,480,161.37	1,310,501	815,110	2,804,258	10.43	268,865
2019	262,622.46	87,786	54,601	218,526	10.43	20,952
2020	498,051.53	142,541	88,658	429,315	10.43	41,162
2023	104,639.32	9,512	5,916	102,909	10.44	9,857
	5,058,812.70	2,171,064	1,350,366	3,910,799		378,330
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1975	6,121,853.00	5,492,066	6,290,247	76,480	7.16	10,682
1977	3,066.00	2,736	3,134	55	7.19	8
1980	13.00	11	13	1	7.23	
1983	33,017.00	28,890	33,089	1,249	7.27	172
1985	36,788.00	31,942	36,584	1,675	7.29	230
1986	56,525.00	48,875	55,978	2,808	7.30	385
1987	33,956.00	29,232	33,480	1,834	7.31	251
1988	27,685.00	23,723	27,171	1,622	7.32	222
1994	1,457.55	1,208	1,384	132	7.37	18
1995	11,623.01	9,568	10,959	1,129	7.37	153
1997	3,442.45	2,791	3,197	384	7.39	52

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
2000	3,312.77	2,616	2,996	449	7.40	61
2011	24.00	16	18	7	7.45	1
2021	335,054.94	99,370	113,812	234,645	7.47	31,412
	6,667,817.72	5,773,044	6,612,061	322,470		43,647
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2009	7,527,349.00	2,272,754	2,078,551	5,749,892	34.81	165,179
2011	10,226,852.00	2,777,253	2,539,942	8,095,984	35.06	230,918
2017	46,588.25	7,695	7,037	41,414	35.70	1,160
2019	4,214,941.38	520,063	475,625	3,907,914	35.88	108,916
2020	27,092.07	2,738	2,504	25,672	35.96	714
	22,042,822.70	5,580,503	5,103,659	17,820,877		506,887
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2018	111,801.29	16,191	5,929	110,344	35.79	3,083
2019	157,236.60	19,401	7,104	156,422	35.88	4,360
	269,037.89	35,592	13,033	266,766		7,443
	48,788,300.55	22,217,181	20,577,890	30,277,655		2,278,348

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.3   4.67

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2025						
NET SALVAGE PERCENT.. -5						
1957	52,277.00	53,584	53,748	1,143	1.46	783
1959	13,613.00	13,947	13,990	304	1.46	208
1960	136.00	139	139	3	1.47	2
1961	4,013.00	4,109	4,122	92	1.47	63
1962	872.00	893	896	20	1.47	14
1963	553.00	566	568	13	1.47	9
1964	57.00	58	58	2	1.47	1
1965	357.00	365	366	9	1.47	6
1966	4,634.00	4,738	4,753	113	1.47	77
1967	1,278.00	1,306	1,310	32	1.47	22
1968	27,848.00	28,444	28,531	709	1.48	479
1969	1,680.00	1,715	1,720	44	1.48	30
1972	1,004.00	1,024	1,027	27	1.48	18
1974	3,781.00	3,852	3,864	106	1.48	72
1975	2,141.00	2,180	2,187	61	1.48	41
1976	1,076.00	1,095	1,098	31	1.49	21
1977	1,382.00	1,405	1,409	42	1.49	28
1978	2,785.00	2,830	2,839	86	1.49	58
1979	18,411.00	18,697	18,754	577	1.49	387
1981	13,943.00	14,140	14,183	457	1.49	307
1982	30,252.00	30,658	30,752	1,013	1.49	680
1983	2,021.00	2,046	2,052	70	1.49	47
1985	14,928.00	15,090	15,136	538	1.49	361
1987	23,234.00	23,442	23,514	882	1.49	592
1990	3,347.00	3,365	3,375	139	1.50	93
1992	7,334.00	7,354	7,377	324	1.50	216
1993	457.95	459	460	20	1.50	13
1994	37,774.22	37,766	37,882	1,781	1.50	1,187
1995	17,295.97	17,264	17,317	844	1.50	563
1996	716,873.22	714,328	716,516	36,201	1.50	24,134
1997	71,598.68	71,211	71,429	3,750	1.50	2,500
1998	133,175.54	132,191	132,596	7,239	1.50	4,826
1999	40,752.51	40,364	40,488	2,303	1.50	1,535
2000	110,502.00	109,191	109,525	6,502	1.50	4,335
2001	108,657.88	107,097	107,425	6,666	1.50	4,444
2011	133.00	125	125	14	1.50	9
2012	12,898.00	12,038	12,075	1,468	1.50	979
2014	6,288.00	5,741	5,759	844	1.50	563
	1,489,363.97	1,484,817	1,489,364	74,468		49,703

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1958	19,151.00	19,325	20,109			
1959	4,741.00	4,782	4,978			
1960	136.00	137	143			
1961	4,014.00	4,044	4,215			
1962	872.00	878	916			
1963	553.00	557	581			
1964	57.00	57	60			
1965	357.00	359	375			
1966	4,634.00	4,656	4,866			
1967	1,278.00	1,283	1,342			
1968	27,848.00	27,951	29,240			
1969	1,680.00	1,685	1,764			
1972	1,004.00	1,005	1,054			
1974	3,781.00	3,777	3,970			
1975	2,141.00	2,137	2,248			
1976	1,076.00	1,073	1,130			
1977	1,382.00	1,377	1,451			
1978	2,785.00	2,772	2,924			
1979	18,411.00	18,300	19,332			
1981	13,943.00	13,829	14,640			
1982	30,252.00	29,967	31,765			
1983	2,021.00	1,999	2,120	2	2.47	1
1985	17,730.00	17,488	18,545	71	2.48	29
1987	61.00	60	64			
1990	3,347.00	3,273	3,471	43	2.49	17
1992	94.00	92	98	1	2.49	
1993	457.95	445	472	9	2.49	4
1994	37,774.15	36,609	38,822	841	2.49	338
1995	17,295.95	16,719	17,730	431	2.49	173
1996	716,873.15	691,047	732,826	19,891	2.49	7,988
1997	29,203.60	28,067	29,764	900	2.49	361
1998	133,175.52	127,583	135,296	4,538	2.49	1,822
1999	40,752.50	38,907	41,259	1,531	2.49	615
2000	110,501.96	105,060	111,412	4,615	2.50	1,846
2001	123,244.49	116,700	123,755	5,651	2.50	2,260
2002	463,285.80	436,749	463,154	23,296	2.50	9,318

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2004	10,168.71	9,490	10,064	613	2.50	245
2014	5,350.00	4,494	4,766	852	2.50	341
2020	90,041.84	58,180	61,697	32,847	2.50	13,139
	1,941,474.62	1,832,913	1,942,415	96,133		38,497
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	317,792.00	282,281	326,596	7,085	8.70	814
1975	2,141.00	1,890	2,187	61	8.78	7
1976	1,076.00	946	1,095	35	8.82	4
1977	1,286.00	1,127	1,304	46	8.86	5
1978	2,785.00	2,433	2,815	109	8.89	12
1979	18,411.00	16,018	18,533	799	8.93	89
1981	13,943.00	12,032	13,921	719	9.00	80
1982	30,242.00	25,985	30,064	1,690	9.03	187
1983	7,645.00	6,539	7,566	462	9.06	51
1985	14,897.00	12,618	14,599	1,043	9.12	114
1987	826.00	692	801	67	9.17	7
1990	3,347.00	2,754	3,186	328	9.25	35
1992	1,468.00	1,191	1,378	163	9.29	18
1993	457.94	369	427	54	9.31	6
1994	37,774.14	30,197	34,938	4,725	9.32	507
1995	17,295.95	13,710	15,862	2,298	9.34	246
1996	716,873.15	563,122	651,526	101,191	9.36	10,811
1997	2,656,463.50	2,067,308	2,391,853	397,433	9.37	42,415
1998	133,175.52	102,585	118,690	21,145	9.39	2,252
1999	40,752.50	31,057	35,933	6,858	9.40	730
2000	150,468.03	113,359	131,155	26,836	9.41	2,852
2001	1,524,446.98	1,134,426	1,312,519	288,151	9.42	30,589
2005	79,100.00	55,438	64,141	18,914	9.45	2,001
2006	8.00	6	7	1	9.46	
2014	75,484.00	40,666	47,050	32,208	9.49	3,394

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8 INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2033 NET SALVAGE PERCENT.. -5						
2017	22,559.39	10,049	11,627	12,061	9.50	1,270
2018	988.52	402	465	573	9.50	60
2019	80,000.82	28,966	33,513	50,488	9.50	5,315
	5,951,707.44	4,558,166	5,273,749	975,543		103,871
RIO GRANDE COMMON INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2033 NET SALVAGE PERCENT.. -5						
1992	16,703.95	13,556	13,196	4,343	9.29	467
2006	47,427.49	32,631	31,765	18,034	9.46	1,906
2007	355,951.76	239,936	233,568	140,182	9.47	14,803
2008	5,388.12	3,553	3,459	2,199	9.47	232
2009	167,199.00	107,546	104,692	70,867	9.48	7,475
2011	9,090.00	5,519	5,373	4,172	9.48	440
2013	265,848.99	149,857	145,880	133,262	9.49	14,042
2014	77,412.00	41,704	40,597	40,685	9.49	4,287
2015	171,487.00	87,645	85,319	94,743	9.49	9,983
2016	35,706.00	17,127	16,672	20,819	9.50	2,191
2017	75,784.59	33,758	32,862	46,712	9.50	4,917
2018	172,114.96	69,957	68,100	112,620	9.50	11,855
2019	572,098.22	207,140	201,642	399,061	9.50	42,006
2020	467,152.80	145,338	141,481	349,030	9.50	36,740
2021	22,019.03	5,549	5,402	17,718	9.50	1,865
2022	108,156.90	19,750	19,226	94,339	9.50	9,930
	2,569,540.81	1,180,566	1,149,232	1,548,786		163,139
NEWMAN UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2026 NET SALVAGE PERCENT.. -4						
1959	178,963.00	178,775	186,122			
1960	81.00	81	84			
1961	9,487.00	9,468	9,866			
1962	149.00	149	155			

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ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1963	358.00	357	372			
1964	1,091.00	1,087	1,135			
1965	1,250.00	1,245	1,300			
1966	6,842.00	6,810	7,116			
1967	715.00	711	744			
1968	4,130.00	4,106	4,295			
1969	197.00	196	205			
1970	312.00	310	324			
1972	1,917.00	1,900	1,994			
1974	1,107.00	1,095	1,151			
1975	232.00	229	241			
1976	7,372.00	7,281	7,667			
1977	6,276.00	6,193	6,523	4	2.46	2
1978	2,458.00	2,423	2,552	4	2.46	2
1979	18,600.00	18,312	19,288	56	2.47	23
1980	917.00	902	950	4	2.47	2
1981	283.00	278	293	2	2.47	1
1982	8,462.00	8,302	8,744	56	2.47	23
1983	57.00	56	59			
1985	29,399.00	28,722	30,252	323	2.48	130
1990	390.00	378	398	7	2.49	3
1994	252,758.25	242,630	255,558	7,311	2.49	2,936
1995	28,767.29	27,543	29,011	907	2.49	364
1996	1,072,272.03	1,023,798	1,078,349	36,814	2.49	14,785
1997	35,415.31	33,713	35,509	1,323	2.49	531
1999	63,879.37	60,406	63,625	2,810	2.49	1,129
2000	35,075.07	33,030	34,790	1,688	2.50	675
2001	14,389.28	13,495	14,214	751	2.50	300
2002	4,110.32	3,838	4,042	232	2.50	93
2003	269,582.28	250,501	263,848	16,517	2.50	6,607
2004	14,154.28	13,083	13,780	940	2.50	376
2006	331.75	303	319	26	2.50	10
2014	105,911.00	88,118	92,813	17,334	2.50	6,934
	2,177,691.23	2,069,824	2,177,689	87,110		34,926