

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

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

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

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

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

Average Service Life Procedure

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

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

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

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

DESCRIPTION OF DETAILED TABULATIONS

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

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

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

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

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

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

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

SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
PREPARER: JOHN J. SPANOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

EL PASO ELECTRIC COMPANY

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

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS									
RIO GRANDE UNIT 6	12-2025	100-R3 *	(5)	1,290,816.82	1,281,328	74,030	49,404	3.83	1.5
RIO GRANDE UNIT 7	12-2026	100-R3 *	(5)	1,269,983.01	1,269,983	63,499	25,419	2.00	2.5
RIO GRANDE UNIT 8	12-2033	100-R3 *	(5)	3,187,376.78	2,045,429	1,301,317	137,449	4.31	9.5
RIO GRANDE COMMON	12-2033	100-R3 *	(5)	8,154,255.58	2,564,501	5,997,468	632,122	7.75	9.5
NEWMAN UNIT 1	12-2026	100-R3 *	(4)	1,387,269.06	1,305,299	137,461	55,088	3.97	2.5
NEWMAN UNIT 2	12-2027	100-R3 *	(4)	819,417.49	817,974	34,220	9,777	1.19	3.5
NEWMAN UNIT 3	12-2034	100-R3 *	(4)	1,140,368.37	1,037,544	148,439	14,167	1.24	10.5
NEWMAN UNIT 4	12-2031	100-R3 *	(4)	16,321,591.36	10,347,591	6,626,864	892,829	5.47	7.4
NEWMAN UNIT 5	12-2061	100-R3 *	(4)	26,222,645.77	7,901,241	19,370,311	527,189	2.01	36.7
NEWMAN COMMON	12-2061	100-R3 *	(4)	24,624,503.24	3,035,051	22,782,432	614,661	2.48	37.1
TOTAL ACCOUNT 311				84,618,227.48	31,605,941	56,536,041	2,958,305	3.50	19.1
312.00 BOILER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	12-2025	65-R4 *	(5)	2,973,007.52	2,973,008	148,650	102,694	3.45	1.4
RIO GRANDE UNIT 7	12-2026	65-R4 *	(5)	5,368,935.62	4,739,995	897,388	364,661	6.79	2.5
RIO GRANDE UNIT 8	12-2033	65-R4 *	(5)	25,921,663.85	12,834,925	14,382,822	1,524,458	5.88	9.4
RIO GRANDE COMMON	12-2033	65-R4 *	(5)	1,134,042.84	555,854	634,891	66,880	5.90	9.5
NEWMAN UNIT 1	12-2026	65-R4 *	(4)	9,067,767.94	9,067,768	362,711	145,085	1.60	2.5
NEWMAN UNIT 2	12-2027	65-R4 *	(4)	16,188,376.96	9,220,468	7,615,444	2,175,987	13.44	3.5
NEWMAN UNIT 3	12-2034	65-R4 *	(4)	19,215,337.95	6,495,285	13,488,666	1,294,434	6.74	10.4
NEWMAN UNIT 4	12-2031	65-R4 *	(4)	8,185,301.76	3,831,848	4,680,866	624,149	7.63	7.5
NEWMAN UNIT 5	12-2061	65-R4 *	(4)	126,591,444.69	37,291,730	94,363,372	2,591,454	2.05	36.4
NEWMAN COMMON	12-2061	65-R4 *	(4)	6,699,170.75	1,324,875	5,642,263	153,932	2.30	36.7
TOTAL ACCOUNT 312				221,345,049.88	88,335,756	142,217,073	9,043,734	4.09	15.7
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS									
NEWMAN UNIT 1	12-2026	50-R2.5 *	(4)	327,497.00	327,497	13,099	5,409	1.65	2.4
NEWMAN UNIT 4	12-2031	50-R2.5 *	(4)	72,360,087.35	13,975,529	61,278,962	8,247,906	11.40	7.4
NEWMAN UNIT 5	12-2061	50-R2.5 *	(4)	55,347,688.89	10,250,940	47,310,864	1,470,583	2.66	32.2
TOTAL ACCOUNT 313				128,035,473.24	24,553,966	108,602,925	9,723,898	7.59	11.2
314.00 TURBOGENERATOR UNITS									
RIO GRANDE UNIT 6	12-2025	70-R2.5 *	(5)	3,559,997.86	3,559,998	178,000	120,423	3.38	1.5
RIO GRANDE UNIT 7	12-2026	70-R2.5 *	(5)	6,223,330.56	4,124,063	2,410,434	974,083	15.65	2.5
RIO GRANDE UNIT 8	12-2033	70-R2.5 *	(5)	24,790,432.43	9,635,779	16,394,175	1,746,978	7.05	9.4
NEWMAN UNIT 1	12-2026	70-R2.5 *	(4)	14,810,294.31	14,238,227	1,164,480	465,791	3.15	2.5
NEWMAN UNIT 2	12-2027	70-R2.5 *	(4)	12,766,156.10	11,895,599	1,381,203	395,785	3.10	3.5
NEWMAN UNIT 3	12-2034	70-R2.5 *	(4)	20,035,873.42	6,221,307	14,616,001	1,399,163	6.98	10.4
NEWMAN UNIT 4	12-2031	70-R2.5 *	(4)	66,473,915.82	34,531,814	34,601,059	4,644,232	6.99	7.5
NEWMAN UNIT 5	12-2061	70-R2.5 *	(4)	65,179,392.01	14,890,917	52,895,650	1,495,161	2.29	35.4
NEWMAN COMMON	12-2061	70-R2.5 *	(4)	911,573.45	169,091	778,945	21,621	2.37	36.0
TOTAL ACCOUNT 314				214,750,965.96	99,266,795	124,419,947	11,263,237	5.24	11.0



SCHEDULE D-5: DEPRECIATION STUDY
SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
PREPARER: JOHN J. SPANOS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

EL PASO ELECTRIC COMPANY

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

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT									
RIO GRANDE UNIT 6	12-2025	70-R2.5 *	(5)	834,094.65	739,033	136,766	92,272	11.06	1.5
RIO GRANDE UNIT 7	12-2026	70-R2.5 *	(5)	1,267,101.56	905,248	425,209	170,428	13.45	2.5
RIO GRANDE UNIT 8	12-2033	70-R2.5 *	(5)	9,078,650.36	3,522,601	6,009,982	638,255	7.03	9.4
RIO GRANDE COMMON	12-2033	70-R2.5 *	(5)	391,274.20	27,536	383,302	40,547	10.36	9.5
NEWMAN UNIT 1	12-2026	70-R2.5 *	(4)	2,125,733.30	1,251,398	959,365	388,138	18.26	2.5
NEWMAN UNIT 2	12-2027	70-R2.5 *	(4)	1,052,955.47	1,052,955	42,119	12,401	1.18	3.4
NEWMAN UNIT 3	12-2034	70-R2.5 *	(4)	5,058,812.70	1,350,366	3,910,799	378,330	7.48	10.3
NEWMAN UNIT 4	12-2031	70-R2.5 *	(4)	6,667,817.72	6,612,061	322,470	43,647	0.65	7.4
NEWMAN UNIT 5	12-2061	70-R2.5 *	(4)	22,042,822.70	5,103,659	17,820,877	506,887	2.30	35.2
NEWMAN COMMON	12-2061	70-R2.5 *	(4)	269,037.89	13,033	266,766	7,443	2.77	35.8
TOTAL ACCOUNT 315				48,788,300.55	20,577,890	30,277,655	2,278,348	4.67	13.3
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	12-2025	70-S2.5 *	(5)	1,489,363.97	1,499,364	74,468	49,703	3.34	1.5
RIO GRANDE UNIT 7	12-2026	70-S2.5 *	(5)	1,941,474.62	1,942,415	96,133	38,497	1.98	2.5
RIO GRANDE UNIT 8	12-2033	70-S2.5 *	(5)	5,951,707.44	5,273,749	975,543	103,671	1.75	9.4
RIO GRANDE COMMON	12-2033	70-S2.5 *	(5)	2,569,540.81	1,149,232	1,548,786	163,139	6.35	9.5
NEWMAN UNIT 1	12-2026	70-S2.5 *	(4)	2,177,691.23	2,177,689	87,110	34,926	1.60	2.5
NEWMAN UNIT 2	12-2027	70-S2.5 *	(4)	2,829,108.29	2,829,106	113,167	32,494	1.15	3.5
NEWMAN UNIT 3	12-2034	70-S2.5 *	(4)	5,645,295.84	5,645,294	225,814	21,760	0.39	10.4
NEWMAN UNIT 4	12-2031	70-S2.5 *	(4)	11,597,941.45	11,597,941	463,918	62,110	0.54	7.5
NEWMAN UNIT 5	12-2061	70-S2.5 *	(4)	2,583,388.14	984,151	1,702,573	47,059	1.82	36.2
NEWMAN ZERO LIQUID DISCHARGE	12-2061	70-S2.5 *	(4)	14,375,574.00	3,273,166	11,677,431	325,163	2.26	35.9
NEWMAN COMMON	12-2061	70-S2.5 *	(4)	4,564,152.69	2,213,278	2,533,440	69,221	1.52	36.6
TOTAL ACCOUNT 316				55,725,238.48	38,575,396	19,496,383	947,943	1.70	20.6
TOTAL STEAM PRODUCTION PLANT				753,283,255.59	302,915,734	481,552,024	36,215,485	4.81	13.3
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
COPPER POWER STATION	12-2030	55-S4 *	(2)	3,046,473.20	769,778	2,337,624	364,263	11.96	6.4
RIO GRANDE UNIT 9	12-2058	55-S4 *	(5)	22,169,625.71	4,823,536	18,454,571	547,557	2.47	33.7
MONTANA POWER STATION UNIT 1	12-2060	55-S4 *	(5)	315,347.41	60,442	270,673	7,492	2.38	36.1
MONTANA POWER STATION UNIT 2	12-2060	55-S4 *	(5)	257,181.43	83,411	186,630	5,161	2.01	36.2
MONTANA POWER STATION UNIT 3	12-2061	55-S4 *	(5)	206,815.08	180,190	36,966	997	0.48	37.1
MONTANA POWER STATION UNIT 4	12-2061	55-S4 *	(5)	237,486.20	40,756	208,604	5,629	2.37	37.1
MONTANA POWER STATION COMMON	12-2061	55-S4 *	(6)	26,660,233.60	3,565,328	24,694,520	670,465	2.51	36.8
NEWMAN UNIT 6	12-2063	55-S4 *	(6)	8,199,747.81	88,254	8,603,479	219,197	2.67	39.2
SOLAR FACILITIES		35-S2	(5)	91,868.00	47,849	48,613	2,131	2.32	22.8
TOTAL ACCOUNT 341				61,184,778.44	9,659,543	54,841,680	1,822,682	2.98	30.1
342.00 FUEL HOLDERS									
COPPER POWER STATION	12-2030	50-R4 *	(2)	511,690.65	511,690	10,234	1,574	0.31	6.5
RIO GRANDE UNIT 9	12-2058	50-R4 *	(5)	3,896,491.14	927,300	3,164,016	97,825	2.51	32.3
MONTANA POWER STATION COMMON	12-2061	50-R4 *	(6)	19,128,004.63	3,415,456	16,880,229	477,615	2.50	35.3
NEWMAN UNIT 6	12-2063	50-R4 *	(6)	14,677,010.66	159,846	15,397,785	402,672	2.74	38.2
TOTAL ACCOUNT 342				38,213,197.08	5,014,292	35,432,264	979,886	2.58	36.2



GANNETT FLEMING

VI-6

El Paso Electric Company
June 30, 2024

SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
PREPARER: JOHN J. SPANOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

EL PASO ELECTRIC COMPANY

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

DEPRECIABLE GROUP	PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF JUNE 30, 2024	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
343.00 PRIME MOVERS									
COPPER POWER STATION	12-2030	40-S1 *	(2)	19,189,432.77	2,157,778	17,415,443	2,695,895	14.05	6.5
RIO GRANDE UNIT 9	12-2058	40-S1 *	(5)	66,895,114.39	15,592,033	54,647,838	2,079,207	3.11	26.3
MONTANA POWER STATION UNIT 1	12-2060	40-S1 *	(5)	83,302,004.98	18,301,241	71,165,864	2,484,151	2.99	28.5
MONTANA POWER STATION UNIT 2	12-2060	40-S1 *	(5)	75,227,116.08	15,257,059	63,731,413	2,246,949	2.99	28.4
MONTANA POWER STATION UNIT 3	12-2061	40-S1 *	(5)	68,673,114.89	12,100,520	60,006,251	2,095,745	3.05	28.6
MONTANA POWER STATION UNIT 4	12-2061	40-S1 *	(5)	75,671,913.91	11,645,468	67,810,041	2,341,569	3.09	29.0
MONTANA POWER STATION COMMON	12-2061	40-S1 *	(6)	42,821,338.16	7,674,851	37,715,768	1,309,853	3.06	28.8
NEWMAN UNIT 6	12-2063	40-S1 *	(6)	155,082,024.53	1,764,096	162,622,850	4,953,483	3.19	32.8
TOTAL ACCOUNT 343				586,862,059.71	82,493,045	535,115,468	20,216,852	3.44	26.5
344.00 GENERATORS									
COPPER POWER STATION	12-2030	45-S3 *	(2)	11,863,239.99	8,089,352	4,011,153	625,936	5.28	6.4
RIO GRANDE UNIT 9	12-2058	45-S3 *	(5)	8,420,577.00	1,880,119	6,961,487	229,752	2.73	30.3
MONTANA POWER STATION UNIT 1	12-2060	45-S3 *	(5)	6,208,085.00	1,057,941	5,460,548	168,897	2.72	32.3
MONTANA POWER STATION UNIT 2	12-2060	45-S3 *	(5)	6,122,690.90	1,048,591	5,380,234	166,885	2.72	32.3
MONTANA POWER STATION UNIT 3	12-2061	45-S3 *	(5)	6,548,325.26	1,121,488	5,754,253	172,920	2.64	33.3
MONTANA POWER STATION UNIT 4	12-2061	45-S3 *	(5)	6,283,485.81	1,059,879	5,537,782	166,599	2.65	33.2
MONTANA POWER STATION COMMON	12-2061	45-S3 *	(6)	1,723,659.35	72,727	1,754,352	49,713	2.88	35.3
NEWMAN UNIT 6	12-2063	45-S3 *	(6)	17,454,057.42	195,232	18,306,069	495,294	2.84	37.0
SOLAR FACILITIES		25-S2.5	(5)	1,187,262.00	626,452	620,173	46,330	3.90	13.4
TOTAL ACCOUNT 344				65,811,382.73	15,151,782	53,786,051	2,122,086	3.22	25.3
345.00 ACCESSORY ELECTRIC EQUIPMENT									
COPPER POWER STATION	12-2030	45-S1.5 *	(2)	5,411,482.94	1,814,539	3,705,174	579,248	10.70	6.4
RIO GRANDE UNIT 9	12-2058	45-S1.5 *	(5)	5,239,349.36	1,358,914	4,142,403	146,618	2.80	28.3
MONTANA POWER STATION UNIT 1	12-2060	45-S1.5 *	(5)	3,251,892.33	599,521	2,814,966	92,289	2.84	30.5
MONTANA POWER STATION UNIT 2	12-2060	45-S1.5 *	(5)	3,113,832.55	756,925	2,512,599	82,512	2.65	30.5
MONTANA POWER STATION UNIT 3	12-2061	45-S1.5 *	(5)	2,846,244.70	476,688	2,511,869	80,439	2.83	31.2
MONTANA POWER STATION UNIT 4	12-2061	45-S1.5 *	(5)	2,359,387.77	374,973	2,102,384	67,257	2.65	31.3
MONTANA POWER STATION COMMON	12-2061	45-S1.5 *	(6)	11,421,945.97	1,883,018	10,224,245	329,900	2.89	31.0
NEWMAN UNIT 6	12-2063	45-S1.5 *	(6)	26,405,183.95	289,489	27,700,006	790,300	2.99	35.0
SOLAR FACILITIES		25-S2.5	(5)	167,360.00	90,431	85,297	6,816	4.07	12.5
TOTAL ACCOUNT 345				60,216,679.57	7,644,497	55,796,943	2,175,379	3.61	25.7
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
COPPER POWER STATION	12-2030	50-R4 *	(2)	4,352,194.09	4,011,637	427,601	66,318	1.52	6.4
RIO GRANDE UNIT 9	12-2058	50-R4 *	(5)	410,060.00	103,469	327,094	10,158	2.48	32.2
MONTANA POWER STATION UNIT 1	12-2060	50-R4 *	(5)	434,251.81	65,920	390,044	11,172	2.57	34.9
MONTANA POWER STATION UNIT 2	12-2060	50-R4 *	(5)	454,661.40	65,695	411,699	11,781	2.59	34.9
MONTANA POWER STATION UNIT 3	12-2061	50-R4 *	(5)	365,592.63	46,960	336,912	9,409	2.57	35.8
MONTANA POWER STATION UNIT 4	12-2061	50-R4 *	(5)	367,698.12	63,717	322,368	8,994	2.45	35.8
MONTANA POWER STATION COMMON	12-2061	50-R4 *	(6)	1,218,938.01	193,909	1,098,165	31,209	2.56	35.2
NEWMAN UNIT 6	12-2063	50-R4 *	(6)	2,580,005.34	27,951	2,706,855	70,823	2.75	38.2
TOTAL ACCOUNT 346				10,183,401.40	4,579,259	6,020,736	219,864	2.16	27.4



GANNETT FLEMING

VI-7

El Paso Electric Company
June 30, 2024

SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
PREPARER: JOHN J. SPANOS

FOR THE YEAR ENDED SEPTEMBER 30, 2024

EL PASO ELECTRIC COMPANY

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

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
TOTAL GAS TURBINE PLANT				822,471,498.93	124,542,419	740,895,142	27,536,949	3.35	26.8
TRANSMISSION PLANT									
350.10 LAND RIGHTS		80-R3	0	23,014,010.65	6,991,524	16,022,486	249,749	1.09	64.2
350.10 LAND RIGHTS - ISLETA	12-2043	SQUARE *	0	16,824,155.75	4,490,633	12,333,523	632,488	3.76	19.5
352.00 STRUCTURES AND IMPROVEMENTS		75-R4	(5)	34,646,729.34	5,046,926	31,332,140	464,558	1.34	67.4
353.00 STATION EQUIPMENT		55-R4	(10)	250,756,098.59	99,577,233	176,254,475	4,291,243	1.71	41.1
354.00 STEEL TOWERS AND FIXTURES		80-R4	(10)	28,373,232.04	16,415,971	14,794,584	293,219	1.03	50.5
355.00 WOOD AND STEEL POLES		60-S3	(20)	270,518,920.47	79,936,028	244,686,676	4,928,998	1.82	49.6
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R4	(15)	95,530,900.87	61,230,670	48,629,666	1,253,214	1.31	38.8
359.00 ROADS AND TRAILS		75-R3	0	3,615,914.08	867,351	2,948,564	45,944	1.20	64.2
TOTAL TRANSMISSION PLANT				723,479,961.79	274,558,335	547,002,314	12,159,013	1.68	45.0
DISTRIBUTION PLANT									
360.10 LAND RIGHTS		70-R4	0	4,338,764.79	844,037	3,494,728	59,562	1.37	58.7
361.00 STRUCTURES AND IMPROVEMENTS		70-R3	(5)	35,905,226.66	4,739,133	32,961,355	533,261	1.49	61.8
362.00 STATION EQUIPMENT		65-R2.5	(5)	421,732,234.82	90,374,149	352,444,697	6,360,195	1.51	55.4
363.00 ENERGY STORAGE EQUIPMENT		15-L3	0	2,162,780.21	223,849	1,938,931	149,149	6.90	13.0
364.00 POLES, TOWERS AND FIXTURES		45-S2.5	(30)	238,065,353.05	80,795,964	228,688,975	7,498,664	3.15	30.5
365.00 OVERHEAD CONDUCTORS AND DEVICES		48-R2.5	(40)	178,412,679.32	44,118,247	205,859,504	5,716,304	3.20	36.0
366.00 UNDERGROUND CONDUIT		70-R4	(5)	184,389,357.12	50,672,039	142,936,788	2,563,168	1.39	55.8
367.00 UNDERGROUND CONDUCTORS AND DEVICES		44-S1.5	(30)	217,453,513.54	68,030,543	216,859,025	6,886,096	3.07	32.4
368.00 LINE TRANSFORMERS		51-R3	(25)	352,447,812.14	89,024,924	351,534,841	9,552,087	2.71	36.8
369.00 SERVICES		65-S3	(25)	70,443,352.88	30,160,523	57,893,668	1,256,895	1.78	46.1
370.00 METERS		37-R2.5	(15)	109,969,976.47	25,503,114	100,962,359	2,944,089	2.68	34.3
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		35-R2	(20)	18,516,642.58	5,978,188	16,241,783	698,556	3.77	23.3
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		55-R3	(25)	12,061,514.79	7,086,531	7,990,363	262,062	2.17	30.5
TOTAL DISTRIBUTION PLANT				1,845,899,208.37	495,551,262	1,719,407,015	44,280,088	2.40	38.8
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS									
SYSTEMS OPERATIONS BUILDING	06-2041	80-S1.5 *	0	15,944,766.03	5,544,984	10,399,782	620,373	3.89	16.8
STANTON TOWER	06-2058	80-S1.5 *	0	47,732,375.30	9,744,739	37,987,636	1,159,951	2.43	32.7
EASTSIDE OPERATIONS CENTER	12-2065	80-S1.5 *	0	56,433,075.28	8,221,587	48,211,488	1,211,516	2.15	39.8
OTHER STRUCTURES		40-R2	0	23,774,341.17	4,436,757	19,337,584	760,978	3.20	25.4
TOTAL ACCOUNT 390				143,884,557.78	27,948,068	115,936,490	3,752,818	2.61	30.9
391.00 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	10,677,467.16	6,447,734	4,229,733	416,729	3.90	10.1
392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS		10-S1	10	554,042.59	377,430	121,208	21,721	3.92	5.6
392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES		9-L3	10	13,106,539.04	8,683,940	3,111,945	467,224	3.96	6.7
392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES		13-L3	10	34,713,437.03	23,820,029	7,422,064	783,219	2.26	9.5
392.50 TRANSPORTATION EQUIPMENT - TRAILERS		26-L2	5	8,639,297.26	3,224,591	4,982,741	238,166	2.76	20.9
TOTAL ACCOUNT 392				57,013,315.92	36,105,990	15,637,958	1,510,330	2.85	10.4



GANNETT FLEMING

VI-8

El Paso Electric Company
June 30, 2024

EL PASO ELECTRIC COMPANY
2025 TEXAS RATE CASE FILING
SCHEDULE D-5: DEPRECIATION STUDY
SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
PREPARER: JOHN J. SPANOS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

EL PASO ELECTRIC COMPANY

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

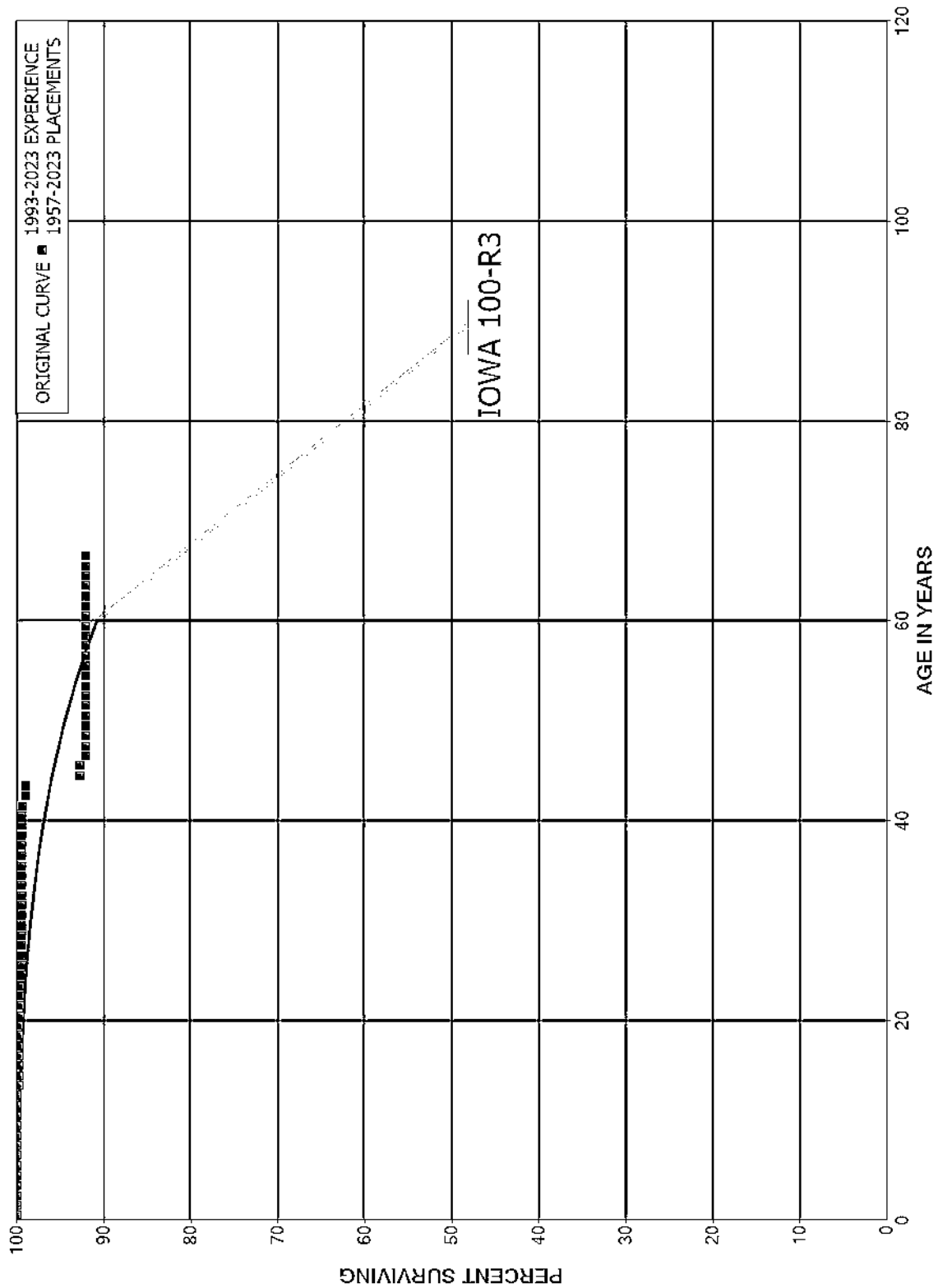
DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2024 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
393.00 STORES EQUIPMENT		25-SQ	0	231,409.34	53,368	178,042	12,114	5.23	14.7
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	9,187,082.32	2,721,938	6,465,144	332,861	3.62	19.4
395.00 LABORATORY EQUIPMENT		15-SQ	0	6,417,997.06	3,307,433	3,110,564	331,456	5.16	9.4
396.00 POWER OPERATED EQUIPMENT		21-R2.5	15	6,200,157.87	2,058,347	3,211,787	231,344	3.73	13.9
397.00 COMMUNICATION EQUIPMENT		15-SQ	0	40,006,182.52	22,310,141	17,696,042	2,774,118	6.93	6.4
398.00 MISCELLANEOUS EQUIPMENT		15-SQ	0	7,749,941.20	3,167,669	4,582,272	569,749	7.35	8.0
TOTAL GENERAL PLANT				281,388,111.17	104,120,688	171,048,032	9,931,519	3.53	17.2
TOTAL ELECTRIC PLANT				4,426,482,035.85	1,301,686,439	3,660,004,527	130,123,034		

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



PART VII. SERVICE LIFE STATISTICS

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



EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,172,942		0.0000	1.0000	100.00
0.5	63,297,093		0.0000	1.0000	100.00
1.5	59,875,124		0.0000	1.0000	100.00
2.5	56,623,895		0.0000	1.0000	100.00
3.5	54,451,635	264	0.0000	1.0000	100.00
4.5	49,596,442	0	0.0000	1.0000	100.00
5.5	34,421,529		0.0000	1.0000	100.00
6.5	33,084,862		0.0000	1.0000	100.00
7.5	32,735,983		0.0000	1.0000	100.00
8.5	31,642,273	356	0.0000	1.0000	100.00
9.5	31,088,134		0.0000	1.0000	100.00
10.5	28,862,877		0.0000	1.0000	100.00
11.5	29,210,600	20,829	0.0007	0.9993	100.00
12.5	28,975,814	61,885	0.0021	0.9979	99.93
13.5	28,923,582		0.0000	1.0000	99.71
14.5	4,973,087		0.0000	1.0000	99.71
15.5	4,977,771		0.0000	1.0000	99.71
16.5	4,704,265		0.0000	1.0000	99.71
17.5	10,637,304		0.0000	1.0000	99.71
18.5	10,590,203		0.0000	1.0000	99.71
19.5	11,101,615	7,444	0.0007	0.9993	99.71
20.5	10,948,674		0.0000	1.0000	99.65
21.5	11,090,882		0.0000	1.0000	99.65
22.5	10,315,088		0.0000	1.0000	99.65
23.5	9,866,299	22,373	0.0023	0.9977	99.65
24.5	9,825,515	1,733	0.0002	0.9998	99.42
25.5	9,859,935		0.0000	1.0000	99.40
26.5	9,781,646		0.0000	1.0000	99.40
27.5	9,817,206		0.0000	1.0000	99.40
28.5	9,473,293		0.0000	1.0000	99.40
29.5	9,353,743		0.0000	1.0000	99.40
30.5	9,705,822		0.0000	1.0000	99.40
31.5	9,225,420		0.0000	1.0000	99.40
32.5	9,251,497		0.0000	1.0000	99.40
33.5	10,291,134		0.0000	1.0000	99.40
34.5	10,593,645		0.0000	1.0000	99.40
35.5	10,942,128		0.0000	1.0000	99.40
36.5	10,858,714		0.0000	1.0000	99.40
37.5	10,846,720		0.0000	1.0000	99.40
38.5	20,733,519	3,150	0.0002	0.9998	99.40

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

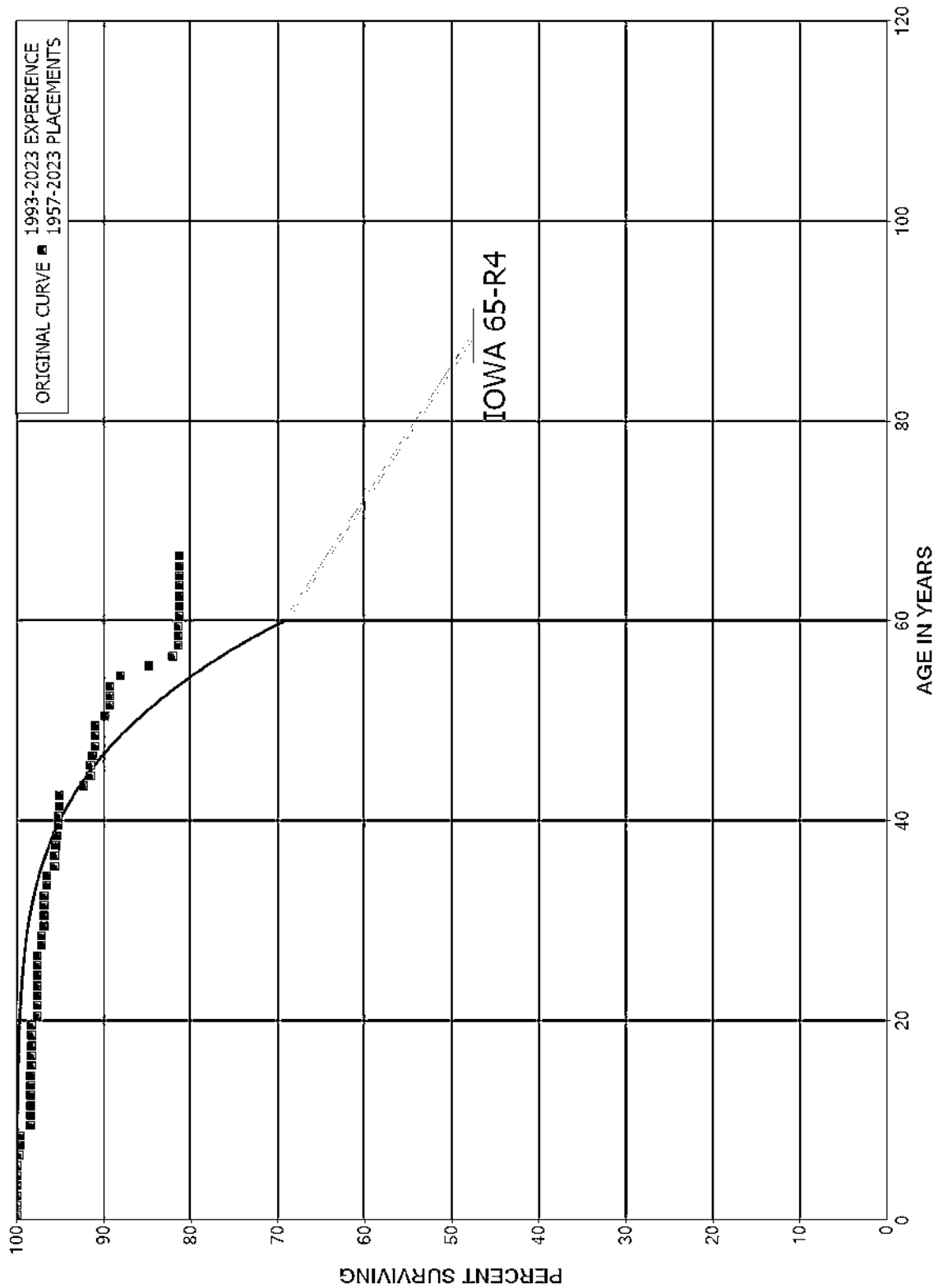
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	201,486,758		0.0000	1.0000	100.00
0.5	199,084,675		0.0000	1.0000	100.00
1.5	179,314,724		0.0000	1.0000	100.00
2.5	169,551,397		0.0000	1.0000	100.00
3.5	164,642,219		0.0000	1.0000	100.00
4.5	157,752,407	50	0.0000	1.0000	100.00
5.5	156,443,863	481,634	0.0031	0.9969	100.00
6.5	149,593,284	36,998	0.0002	0.9998	99.69
7.5	147,018,731		0.0000	1.0000	99.67
8.5	161,496,320	2,018,300	0.0125	0.9875	99.67
9.5	156,493,421	43,764	0.0003	0.9997	98.42
10.5	169,484,724		0.0000	1.0000	98.39
11.5	169,234,047	70,000	0.0004	0.9996	98.39
12.5	66,213,636		0.0000	1.0000	98.35
13.5	66,366,555		0.0000	1.0000	98.35
14.5	65,799,170	56,388	0.0009	0.9991	98.35
15.5	65,203,586		0.0000	1.0000	98.27
16.5	64,405,184		0.0000	1.0000	98.27
17.5	71,992,561		0.0000	1.0000	98.27
18.5	70,707,309		0.0000	1.0000	98.27
19.5	76,083,006	504,751	0.0066	0.9934	98.27
20.5	72,188,453		0.0000	1.0000	97.62
21.5	71,908,331		0.0000	1.0000	97.62
22.5	69,507,762	1,297	0.0000	1.0000	97.62
23.5	70,164,704		0.0000	1.0000	97.62
24.5	65,855,410	32,937	0.0005	0.9995	97.62
25.5	62,869,804		0.0000	1.0000	97.57
26.5	65,531,950	286,587	0.0044	0.9956	97.57
27.5	64,263,211	261	0.0000	1.0000	97.14
28.5	46,019,804	130,250	0.0028	0.9972	97.14
29.5	45,701,328	408	0.0000	1.0000	96.86
30.5	34,938,153	27,659	0.0008	0.9992	96.86
31.5	33,762,921		0.0000	1.0000	96.79
32.5	37,094,786	89,284	0.0024	0.9976	96.79
33.5	36,546,768	7	0.0000	1.0000	96.55
34.5	36,463,467	365,232	0.0100	0.9900	96.55
35.5	38,950,555	3,899	0.0001	0.9999	95.59
36.5	38,778,280	7,884	0.0002	0.9998	95.58
37.5	38,445,985	86,182	0.0022	0.9978	95.56
38.5	28,136,534	65,097	0.0023	0.9977	95.34

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

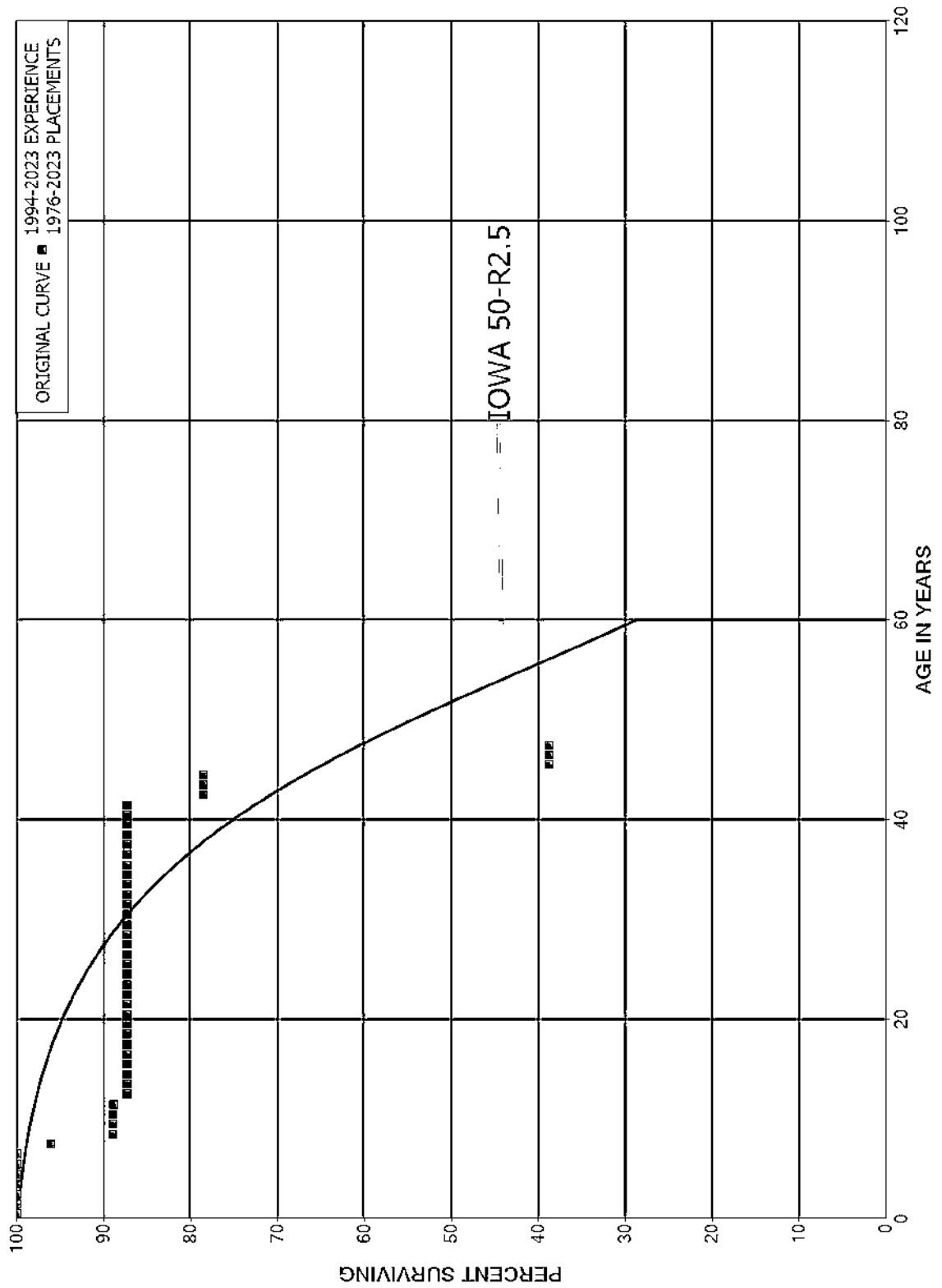
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,071,437		0.0000	1.0000	95.12
40.5	27,698,748	3,500	0.0001	0.9999	95.12
41.5	25,937,112		0.0000	1.0000	95.11
42.5	24,911,423	750,916	0.0301	0.9699	95.11
43.5	21,345,429	175,310	0.0082	0.9918	92.24
44.5	20,906,170		0.0000	1.0000	91.49
45.5	20,844,960	53,182	0.0026	0.9974	91.49
46.5	20,644,461	63,096	0.0031	0.9969	91.25
47.5	20,277,135		0.0000	1.0000	90.97
48.5	19,561,452		0.0000	1.0000	90.97
49.5	19,558,870	241,511	0.0123	0.9877	90.97
50.5	13,876,727	91,348	0.0066	0.9934	89.85
51.5	13,714,467		0.0000	1.0000	89.26
52.5	13,714,467		0.0000	1.0000	89.26
53.5	13,712,746	188,774	0.0138	0.9862	89.26
54.5	13,507,723	484,910	0.0359	0.9641	88.03
55.5	13,004,976	425,134	0.0327	0.9673	84.87
56.5	12,368,399	109,490	0.0089	0.9911	82.10
57.5	10,050,152		0.0000	1.0000	81.37
58.5	10,050,152		0.0000	1.0000	81.37
59.5	10,048,588	6,474	0.0006	0.9994	81.37
60.5	9,984,352		0.0000	1.0000	81.32
61.5	7,234,608	4,831	0.0007	0.9993	81.32
62.5	7,227,261		0.0000	1.0000	81.26
63.5	4,286,829		0.0000	1.0000	81.26
64.5	4,248,509		0.0000	1.0000	81.26
65.5	4,248,509		0.0000	1.0000	81.26
66.5					81.26

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



EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,319,068		0.0000	1.0000	100.00
0.5	84,195,818		0.0000	1.0000	100.00
1.5	84,047,126		0.0000	1.0000	100.00
2.5	72,275,478		0.0000	1.0000	100.00
3.5	68,019,104	60,000	0.0009	0.9991	100.00
4.5	64,336,069		0.0000	1.0000	99.91
5.5	63,036,281		0.0000	1.0000	99.91
6.5	62,246,219	2,415,423	0.0388	0.9612	99.91
7.5	47,411,078	3,482,012	0.0734	0.9266	96.03
8.5	43,282,385		0.0000	1.0000	88.98
9.5	40,352,100		0.0000	1.0000	88.98
10.5	36,450,343	52,406	0.0014	0.9986	88.98
11.5	36,207,542	647,490	0.0179	0.9821	88.85
12.5	35,551,737		0.0000	1.0000	87.26
13.5	33,960,124		0.0000	1.0000	87.26
14.5	2,950,307		0.0000	1.0000	87.26
15.5	2,191,741		0.0000	1.0000	87.26
16.5	1,980,692		0.0000	1.0000	87.26
17.5	10,921,134		0.0000	1.0000	87.26
18.5	10,651,994		0.0000	1.0000	87.26
19.5	10,651,994		0.0000	1.0000	87.26
20.5	10,651,994		0.0000	1.0000	87.26
21.5	10,651,994		0.0000	1.0000	87.26
22.5	10,651,994		0.0000	1.0000	87.26
23.5	10,651,994		0.0000	1.0000	87.26
24.5	10,651,994		0.0000	1.0000	87.26
25.5	10,651,994		0.0000	1.0000	87.26
26.5	10,651,994		0.0000	1.0000	87.26
27.5	10,651,994		0.0000	1.0000	87.26
28.5	10,651,994		0.0000	1.0000	87.26
29.5	10,630,420		0.0000	1.0000	87.26
30.5	10,630,420		0.0000	1.0000	87.26
31.5	10,619,412		0.0000	1.0000	87.26
32.5	10,619,412		0.0000	1.0000	87.26
33.5	10,619,412		0.0000	1.0000	87.26
34.5	10,619,412		0.0000	1.0000	87.26
35.5	10,619,412		0.0000	1.0000	87.26
36.5	10,619,412		0.0000	1.0000	87.26
37.5	10,619,412		0.0000	1.0000	87.26
38.5	10,619,412		0.0000	1.0000	87.26

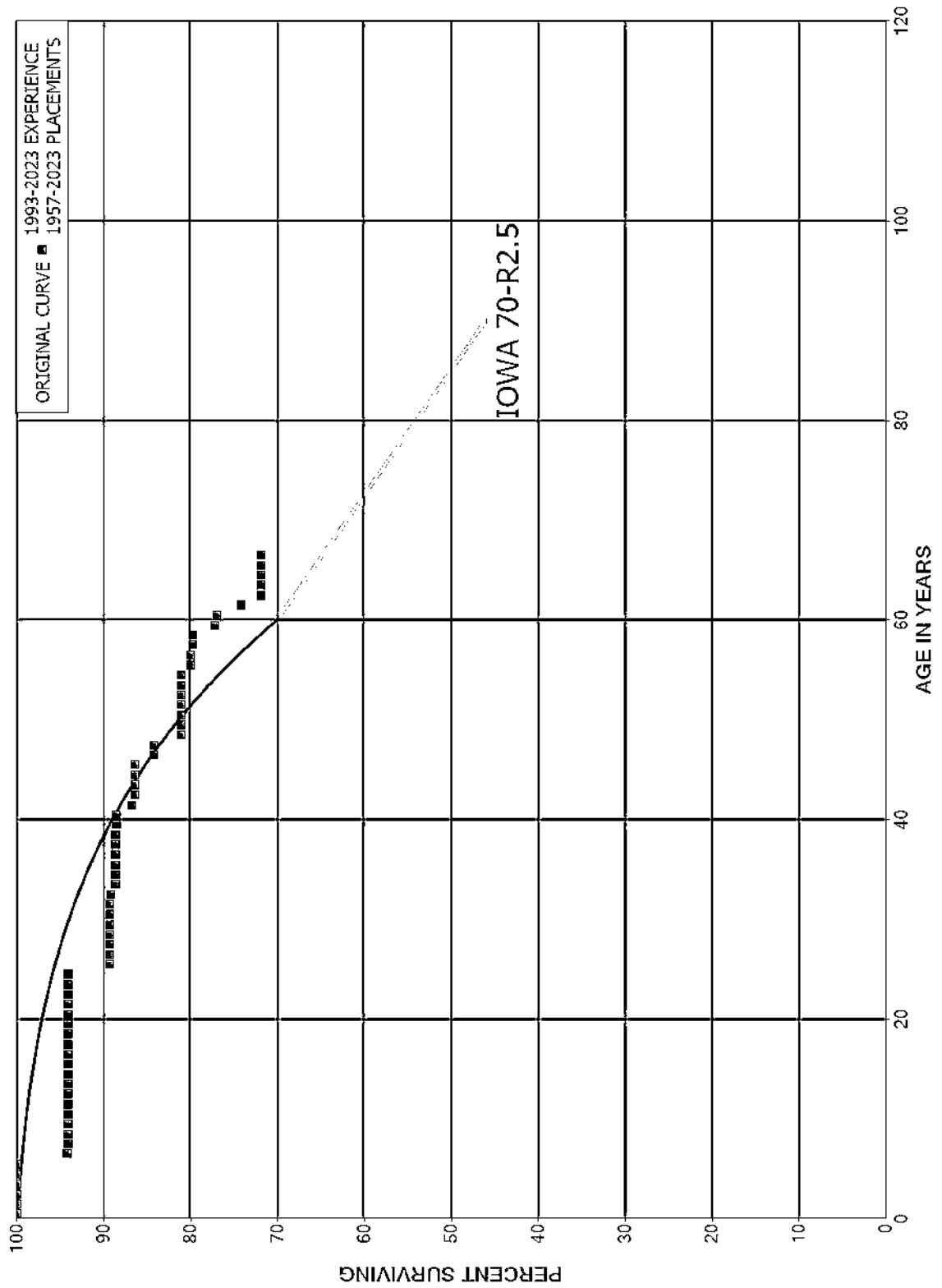
EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1976-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,619,412		0.0000	1.0000	87.26
40.5	10,146,310		0.0000	1.0000	87.26
41.5	10,132,828	1,018,167	0.1005	0.8995	87.26
42.5	9,098,403		0.0000	1.0000	78.50
43.5	9,098,403		0.0000	1.0000	78.50
44.5	9,098,403	4,609,694	0.5066	0.4934	78.50
45.5	4,473,970		0.0000	1.0000	38.73
46.5	4,473,970		0.0000	1.0000	38.73
47.5					38.73

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



EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	176,432,965		0.0000	1.0000	100.00
0.5	174,148,393		0.0000	1.0000	100.00
1.5	158,995,509		0.0000	1.0000	100.00
2.5	152,544,503		0.0000	1.0000	100.00
3.5	139,394,951		0.0000	1.0000	100.00
4.5	127,505,501	68,590	0.0005	0.9995	100.00
5.5	122,568,246	7,132,488	0.0582	0.9418	99.95
6.5	93,795,480	46,724	0.0005	0.9995	94.13
7.5	88,554,454		0.0000	1.0000	94.08
8.5	87,083,362	41,559	0.0005	0.9995	94.08
9.5	80,807,051		0.0000	1.0000	94.04
10.5	81,778,077		0.0000	1.0000	94.04
11.5	80,158,954		0.0000	1.0000	94.04
12.5	41,783,490		0.0000	1.0000	94.04
13.5	41,928,913		0.0000	1.0000	94.04
14.5	38,102,301		0.0000	1.0000	94.04
15.5	37,581,059		0.0000	1.0000	94.04
16.5	36,249,920		0.0000	1.0000	94.04
17.5	44,623,942		0.0000	1.0000	94.04
18.5	42,718,723		0.0000	1.0000	94.04
19.5	46,571,389		0.0000	1.0000	94.04
20.5	46,620,508		0.0000	1.0000	94.04
21.5	47,767,980		0.0000	1.0000	94.04
22.5	43,655,139		0.0000	1.0000	94.04
23.5	39,671,216		0.0000	1.0000	94.04
24.5	38,130,487	1,909,448	0.0501	0.9499	94.04
25.5	36,378,857		0.0000	1.0000	89.33
26.5	38,729,467		0.0000	1.0000	89.33
27.5	31,493,086		0.0000	1.0000	89.33
28.5	27,455,971		0.0000	1.0000	89.33
29.5	27,159,431	7,000	0.0003	0.9997	89.33
30.5	28,035,551		0.0000	1.0000	89.31
31.5	27,999,127	29,820	0.0011	0.9989	89.31
32.5	32,206,699	197,050	0.0061	0.9939	89.21
33.5	32,084,250		0.0000	1.0000	88.67
34.5	34,933,584		0.0000	1.0000	88.67
35.5	37,580,354		0.0000	1.0000	88.67
36.5	37,572,435		0.0000	1.0000	88.67
37.5	37,567,543		0.0000	1.0000	88.67
38.5	37,551,296	74,900	0.0020	0.9980	88.67

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

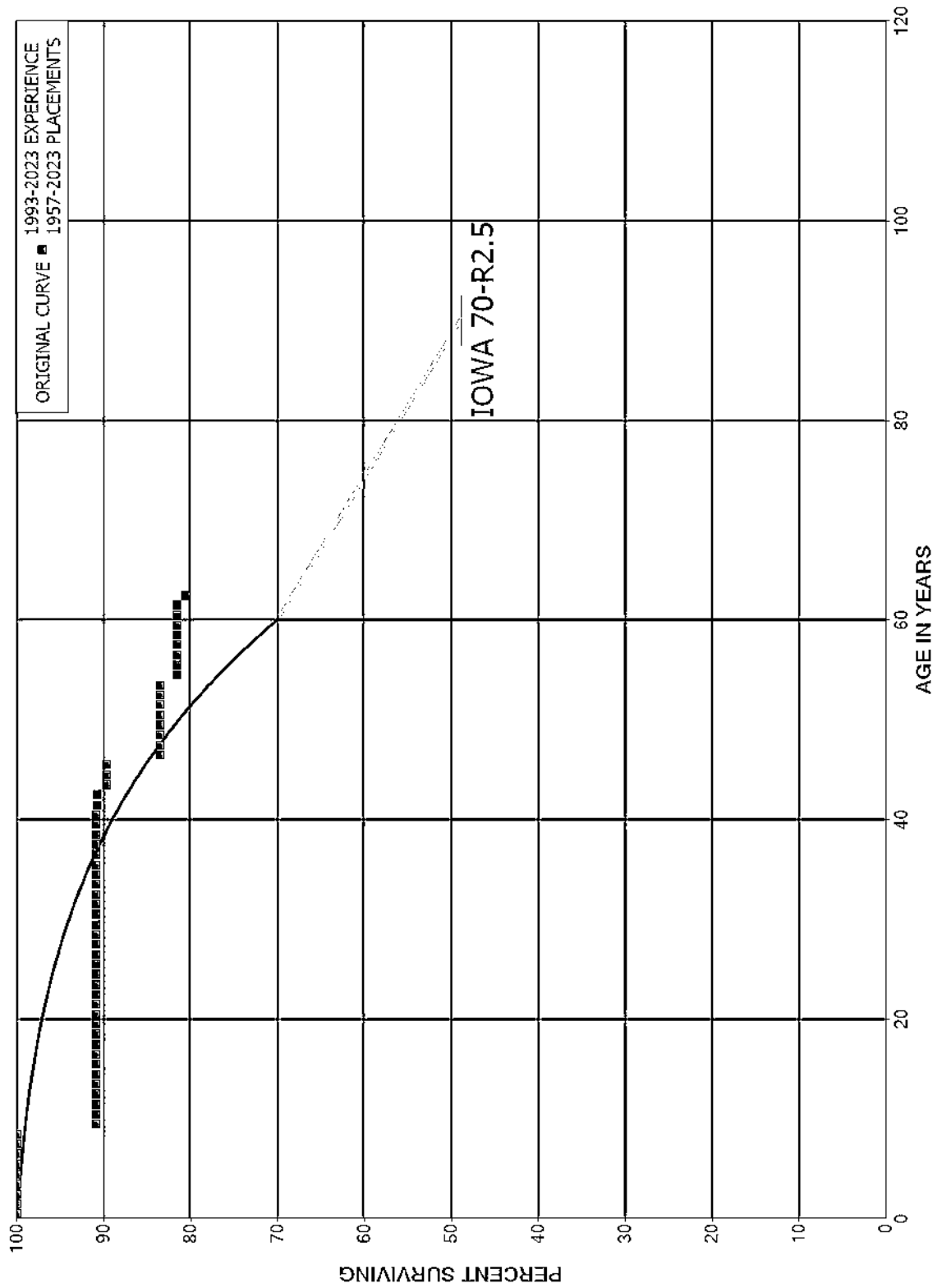
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

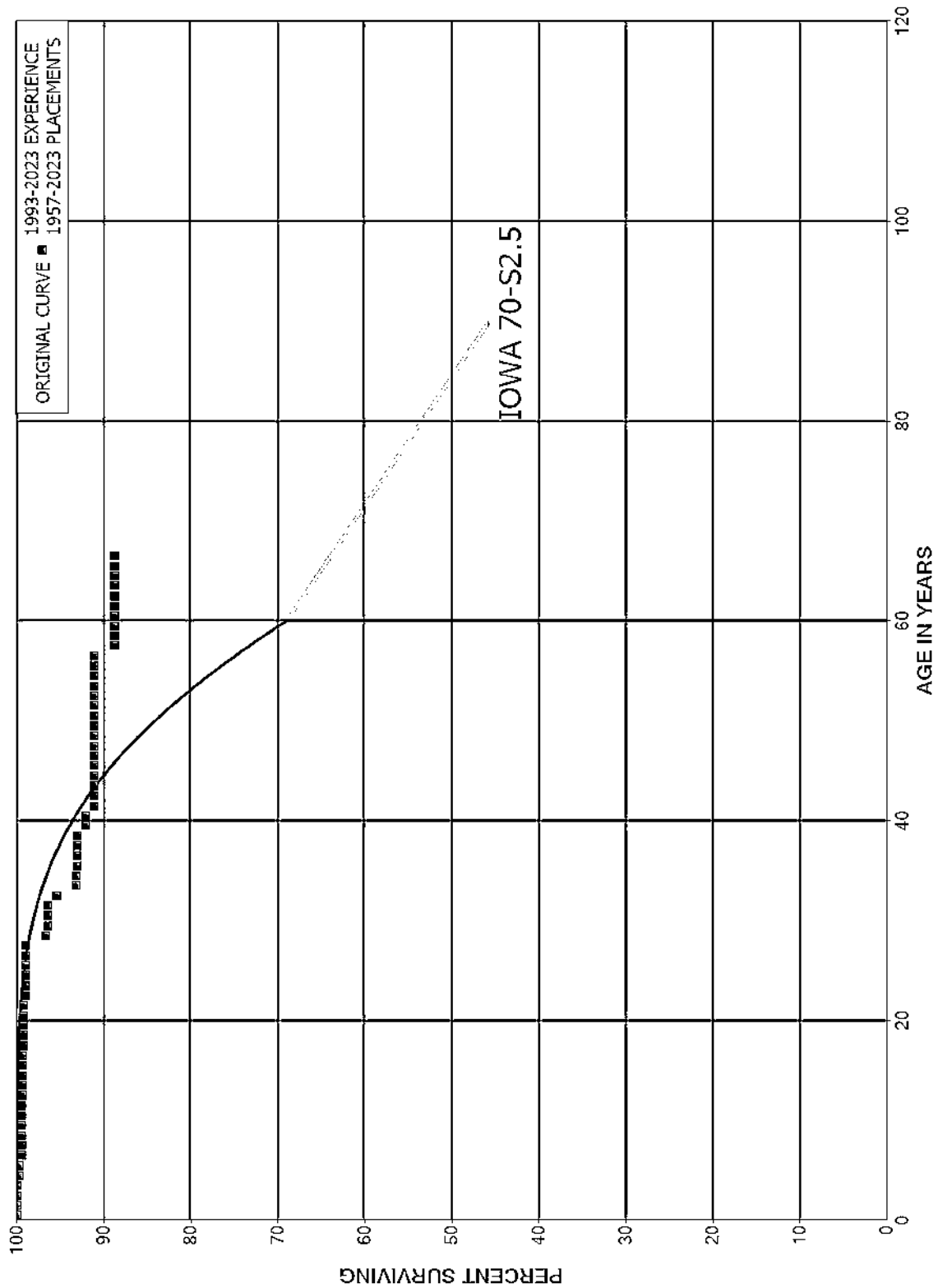
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,029,745		0.0000	1.0000	90.80
40.5	11,995,591	7,875	0.0007	0.9993	90.80
41.5	11,691,667		0.0000	1.0000	90.74
42.5	11,691,667	150,744	0.0129	0.9871	90.74
43.5	11,168,641		0.0000	1.0000	89.57
44.5	11,168,628		0.0000	1.0000	89.57
45.5	11,168,628	752,155	0.0673	0.9327	89.57
46.5	10,402,664		0.0000	1.0000	83.54
47.5	10,399,574		0.0000	1.0000	83.54
48.5	4,277,721		0.0000	1.0000	83.54
49.5	4,276,781		0.0000	1.0000	83.54
50.5	3,604,696		0.0000	1.0000	83.54
51.5	3,603,774		0.0000	1.0000	83.54
52.5	3,602,589		0.0000	1.0000	83.54
53.5	3,602,589	86,970	0.0241	0.9759	83.54
54.5	3,514,545		0.0000	1.0000	81.52
55.5	3,513,727		0.0000	1.0000	81.52
56.5	3,470,071		0.0000	1.0000	81.52
57.5	2,853,944		0.0000	1.0000	81.52
58.5	2,853,944		0.0000	1.0000	81.52
59.5	2,853,944		0.0000	1.0000	81.52
60.5	2,756,825		0.0000	1.0000	81.52
61.5	1,895,670	24,236	0.0128	0.9872	81.52
62.5	1,871,250		0.0000	1.0000	80.48
63.5	1,000,504		0.0000	1.0000	80.48
64.5	992,241		0.0000	1.0000	80.48
65.5	532,902		0.0000	1.0000	80.48
66.5					80.48

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



EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	58,811,871	6,794	0.0001	0.9999	100.00
0.5	60,596,805		0.0000	1.0000	99.99
1.5	60,079,655	58,887	0.0010	0.9990	99.99
2.5	58,149,499		0.0000	1.0000	99.89
3.5	56,534,346	84,172	0.0015	0.9985	99.89
4.5	55,722,319		0.0000	1.0000	99.74
5.5	55,510,960	171,800	0.0031	0.9969	99.74
6.5	55,161,297		0.0000	1.0000	99.43
7.5	54,901,288		0.0000	1.0000	99.43
8.5	53,654,811	2,170	0.0000	1.0000	99.43
9.5	52,136,351	23,243	0.0004	0.9996	99.43
10.5	50,873,640	16,755	0.0003	0.9997	99.38
11.5	50,816,959	27,784	0.0005	0.9995	99.35
12.5	36,549,351		0.0000	1.0000	99.30
13.5	36,678,984		0.0000	1.0000	99.30
14.5	34,701,083		0.0000	1.0000	99.30
15.5	34,511,937	21,013	0.0006	0.9994	99.30
16.5	33,613,923	24,901	0.0007	0.9993	99.24
17.5	33,861,208		0.0000	1.0000	99.16
18.5	33,167,064		0.0000	1.0000	99.16
19.5	29,978,336		0.0000	1.0000	99.16
20.5	27,260,089		0.0000	1.0000	99.16
21.5	26,620,008	44,324	0.0017	0.9983	99.16
22.5	22,554,217		0.0000	1.0000	99.00
23.5	16,851,898		0.0000	1.0000	99.00
24.5	16,274,619		0.0000	1.0000	99.00
25.5	15,840,236		0.0000	1.0000	99.00
26.5	13,036,928	3,657	0.0003	0.9997	99.00
27.5	5,556,643	133,296	0.0240	0.9760	98.97
28.5	3,420,009	7,157	0.0021	0.9979	96.60
29.5	2,241,709	755	0.0003	0.9997	96.39
30.5	2,280,514		0.0000	1.0000	96.36
31.5	2,140,892	20,984	0.0098	0.9902	96.36
32.5	2,120,261	49,396	0.0233	0.9767	95.42
33.5	2,256,739		0.0000	1.0000	93.19
34.5	2,265,536	3,198	0.0014	0.9986	93.19
35.5	2,304,507		0.0000	1.0000	93.06
36.5	2,263,050		0.0000	1.0000	93.06
37.5	2,253,592		0.0000	1.0000	93.06
38.5	2,059,493	21,176	0.0103	0.9897	93.06

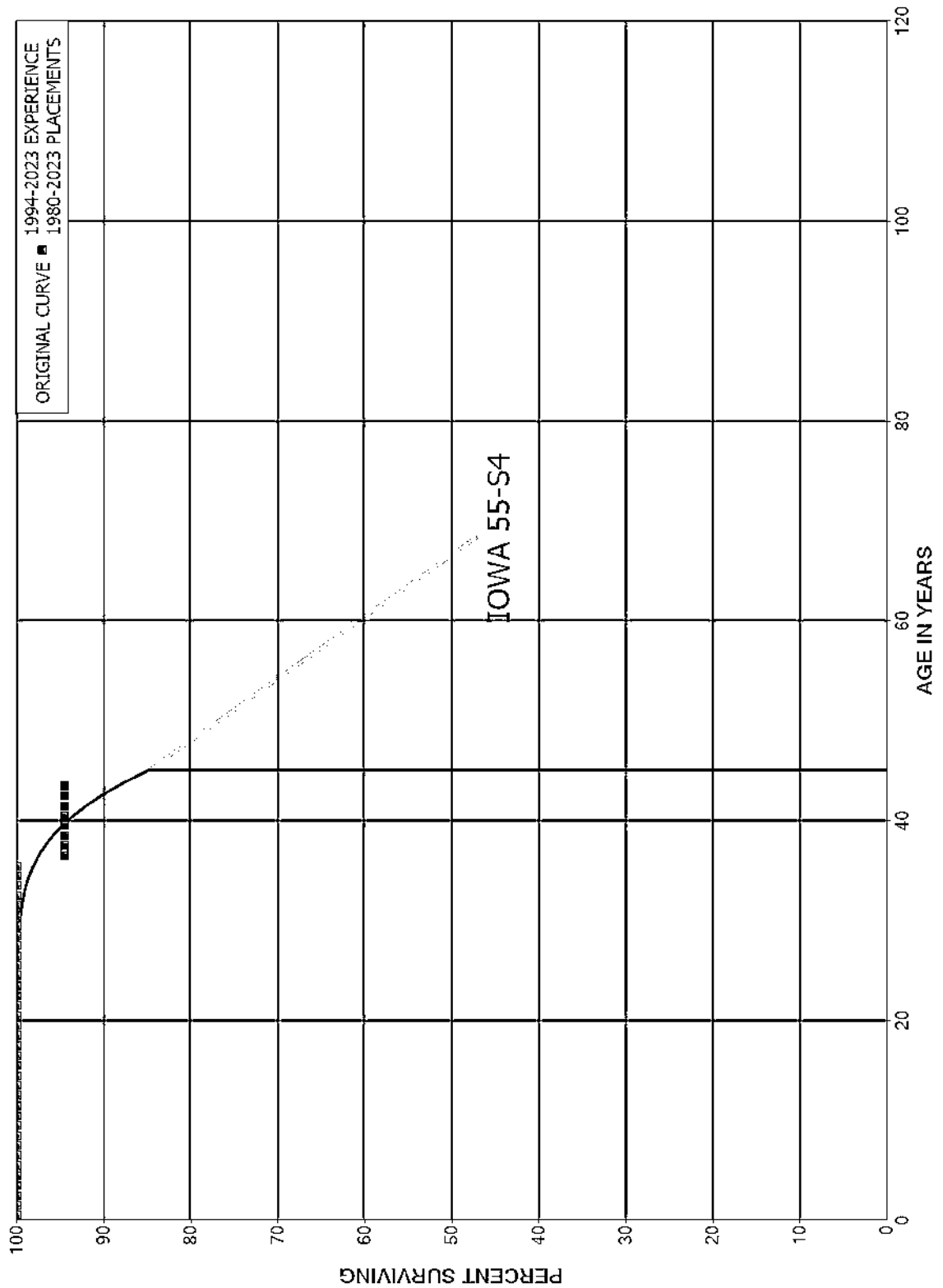
EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,918,099		0.0000	1.0000	92.11
40.5	1,839,772	21,176	0.0115	0.9885	92.11
41.5	1,679,580		0.0000	1.0000	91.05
42.5	1,634,810		0.0000	1.0000	91.05
43.5	1,559,474		0.0000	1.0000	91.05
44.5	1,429,841		0.0000	1.0000	91.05
45.5	1,393,500		0.0000	1.0000	91.05
46.5	1,364,346		0.0000	1.0000	91.05
47.5	1,339,002		0.0000	1.0000	91.05
48.5	828,631		0.0000	1.0000	91.05
49.5	817,748		0.0000	1.0000	91.05
50.5	499,956		0.0000	1.0000	91.05
51.5	492,196		0.0000	1.0000	91.05
52.5	492,196		0.0000	1.0000	91.05
53.5	491,260		0.0000	1.0000	91.05
54.5	487,309		0.0000	1.0000	91.05
55.5	419,221		0.0000	1.0000	91.05
56.5	408,339	10,200	0.0250	0.9750	91.05
57.5	337,876		0.0000	1.0000	88.77
58.5	334,662		0.0000	1.0000	88.77
59.5	332,366		0.0000	1.0000	88.77
60.5	327,546		0.0000	1.0000	88.77
61.5	286,612		0.0000	1.0000	88.77
62.5	269,098		0.0000	1.0000	88.77
63.5	268,745		0.0000	1.0000	88.77
64.5	71,428		0.0000	1.0000	88.77
65.5	52,277		0.0000	1.0000	88.77
66.5					88.77

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



EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,694,939		0.0000	1.0000	100.00
0.5	52,156,304		0.0000	1.0000	100.00
1.5	49,403,244		0.0000	1.0000	100.00
2.5	49,393,528		0.0000	1.0000	100.00
3.5	43,505,731		0.0000	1.0000	100.00
4.5	36,858,474		0.0000	1.0000	100.00
5.5	36,632,452		0.0000	1.0000	100.00
6.5	36,558,733		0.0000	1.0000	100.00
7.5	34,379,611		0.0000	1.0000	100.00
8.5	22,199,213		0.0000	1.0000	100.00
9.5	22,069,246		0.0000	1.0000	100.00
10.5	104,529		0.0000	1.0000	100.00
11.5	101,314		0.0000	1.0000	100.00
12.5	101,314		0.0000	1.0000	100.00
13.5	704,767		0.0000	1.0000	100.00
14.5	704,767		0.0000	1.0000	100.00
15.5	704,767		0.0000	1.0000	100.00
16.5	704,767		0.0000	1.0000	100.00
17.5	636,095		0.0000	1.0000	100.00
18.5	636,095		0.0000	1.0000	100.00
19.5	636,095		0.0000	1.0000	100.00
20.5	636,095		0.0000	1.0000	100.00
21.5	636,095		0.0000	1.0000	100.00
22.5	636,095		0.0000	1.0000	100.00
23.5	636,095		0.0000	1.0000	100.00
24.5	631,998		0.0000	1.0000	100.00
25.5	631,998		0.0000	1.0000	100.00
26.5	631,998		0.0000	1.0000	100.00
27.5	631,998		0.0000	1.0000	100.00
28.5	631,998		0.0000	1.0000	100.00
29.5	614,553		0.0000	1.0000	100.00
30.5	614,553		0.0000	1.0000	100.00
31.5	614,553		0.0000	1.0000	100.00
32.5	614,553		0.0000	1.0000	100.00
33.5	614,553		0.0000	1.0000	100.00
34.5	614,553		0.0000	1.0000	100.00
35.5	614,553	34,102	0.0555	0.9445	100.00
36.5	580,451		0.0000	1.0000	94.45
37.5	580,451		0.0000	1.0000	94.45
38.5	580,451		0.0000	1.0000	94.45

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

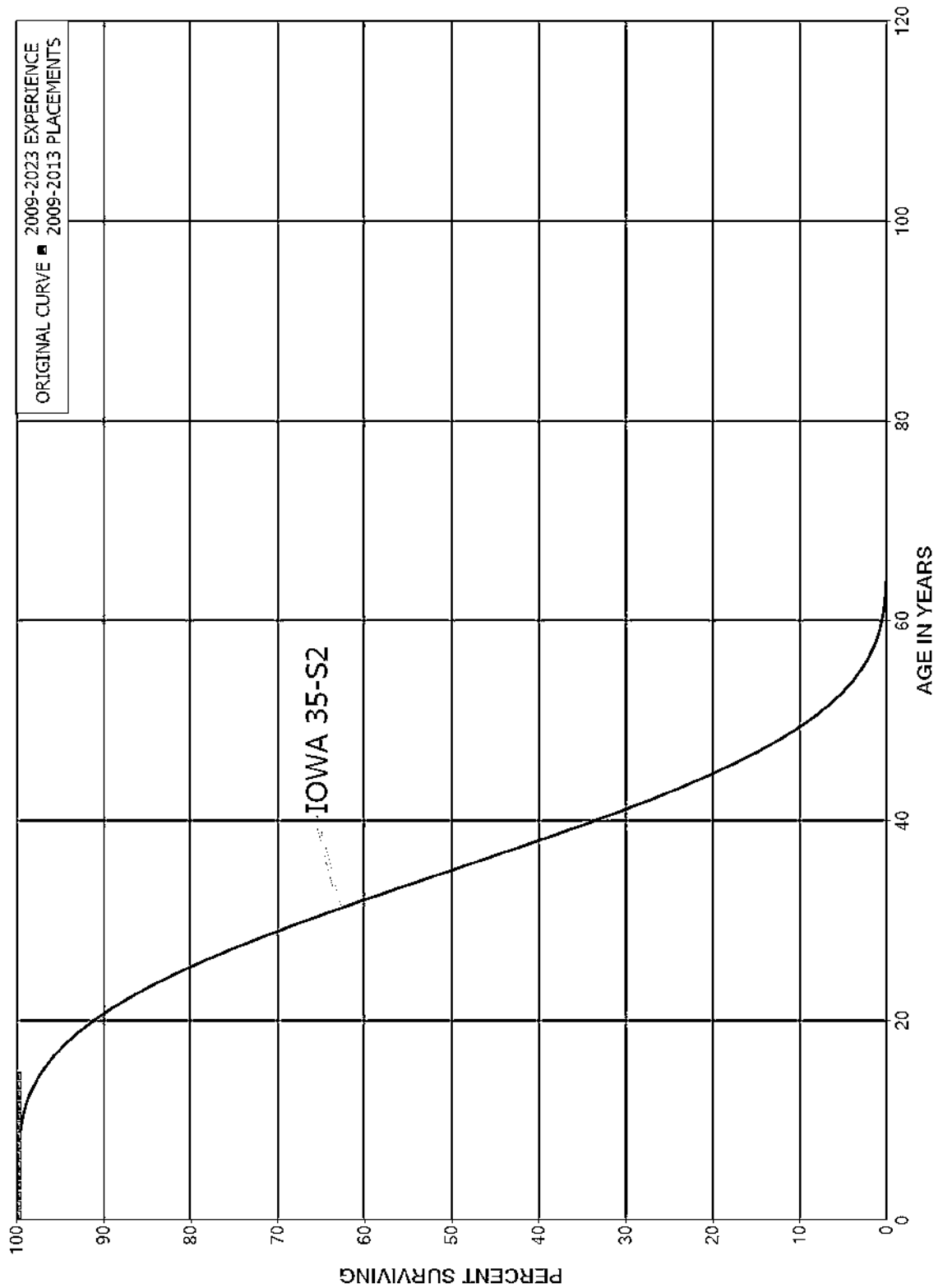
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	580,451		0.0000	1.0000	94.45
40.5	580,451		0.0000	1.0000	94.45
41.5	569,351		0.0000	1.0000	94.45
42.5	569,351		0.0000	1.0000	94.45
43.5					94.45

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



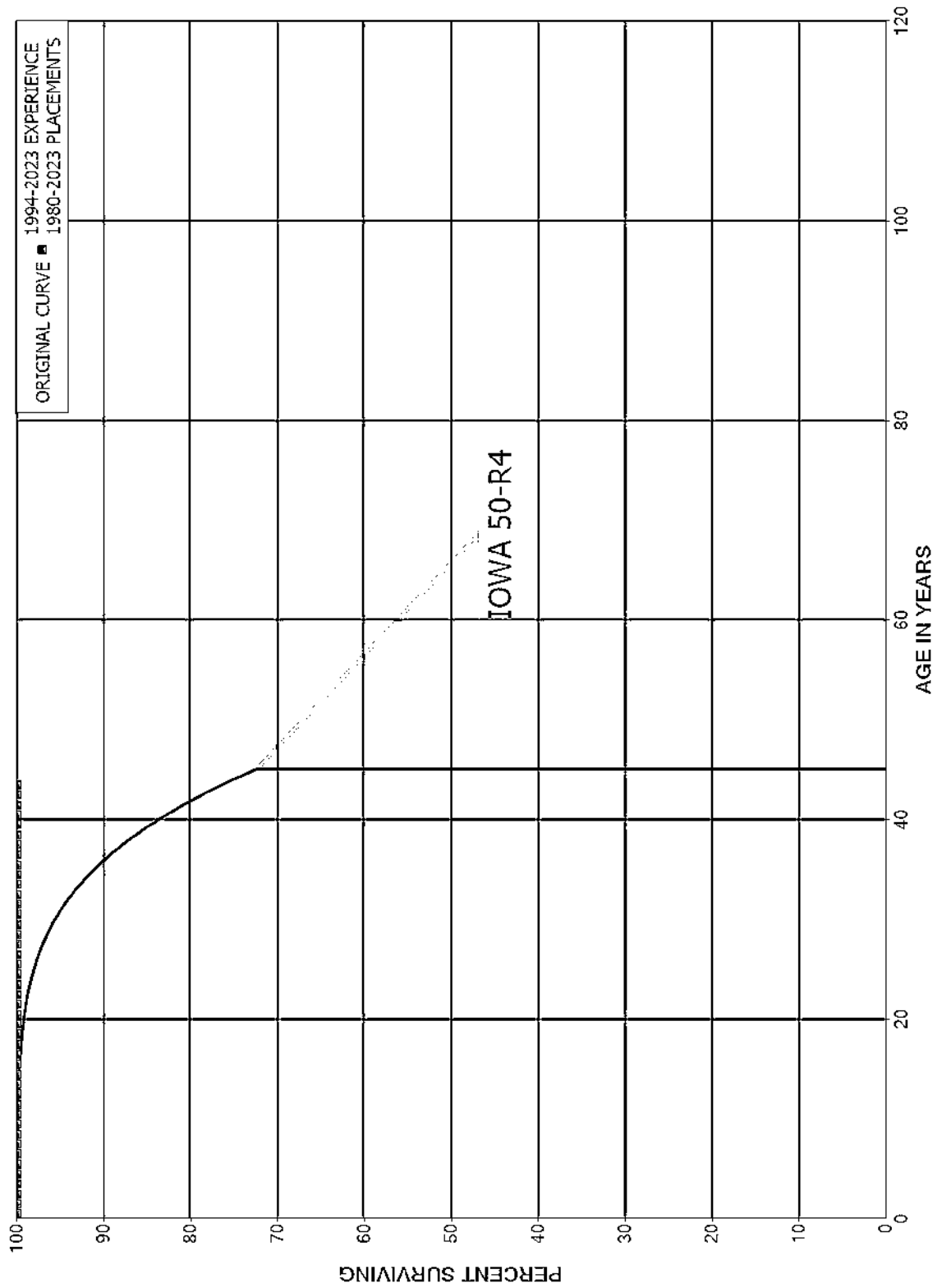
EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2013			EXPERIENCE BAND 2009-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	91,868		0.0000	1.0000	100.00
0.5	91,868		0.0000	1.0000	100.00
1.5	91,868		0.0000	1.0000	100.00
2.5	91,868		0.0000	1.0000	100.00
3.5	91,868		0.0000	1.0000	100.00
4.5	91,868		0.0000	1.0000	100.00
5.5	91,868		0.0000	1.0000	100.00
6.5	91,868		0.0000	1.0000	100.00
7.5	91,868		0.0000	1.0000	100.00
8.5	91,868		0.0000	1.0000	100.00
9.5	91,868		0.0000	1.0000	100.00
10.5	39,814		0.0000	1.0000	100.00
11.5	39,814		0.0000	1.0000	100.00
12.5	39,814		0.0000	1.0000	100.00
13.5	39,814		0.0000	1.0000	100.00
14.5					100.00

EL PASO ELECTRIC COMPANY
 ACCOUNT 342.00 FUEL HOLDERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	36,468,301		0.0000	1.0000	100.00
0.5	22,564,640		0.0000	1.0000	100.00
1.5	22,219,652		0.0000	1.0000	100.00
2.5	21,554,486		0.0000	1.0000	100.00
3.5	21,407,941		0.0000	1.0000	100.00
4.5	16,834,487		0.0000	1.0000	100.00
5.5	16,705,480		0.0000	1.0000	100.00
6.5	16,634,519		0.0000	1.0000	100.00
7.5	8,889,096		0.0000	1.0000	100.00
8.5	3,123,873		0.0000	1.0000	100.00
9.5	3,123,873		0.0000	1.0000	100.00
10.5	5,333		0.0000	1.0000	100.00
11.5	5,333		0.0000	1.0000	100.00
12.5	213,173		0.0000	1.0000	100.00
13.5	480,893		0.0000	1.0000	100.00
14.5	480,893		0.0000	1.0000	100.00
15.5	480,893		0.0000	1.0000	100.00
16.5	480,893		0.0000	1.0000	100.00
17.5	480,893		0.0000	1.0000	100.00
18.5	480,893		0.0000	1.0000	100.00
19.5	480,893		0.0000	1.0000	100.00
20.5	480,893		0.0000	1.0000	100.00
21.5	480,893		0.0000	1.0000	100.00
22.5	480,893		0.0000	1.0000	100.00
23.5	480,893		0.0000	1.0000	100.00
24.5	480,893		0.0000	1.0000	100.00
25.5	480,893		0.0000	1.0000	100.00
26.5	480,893		0.0000	1.0000	100.00
27.5	480,893		0.0000	1.0000	100.00
28.5	480,893		0.0000	1.0000	100.00
29.5	480,893		0.0000	1.0000	100.00
30.5	480,893		0.0000	1.0000	100.00
31.5	480,893		0.0000	1.0000	100.00
32.5	480,893		0.0000	1.0000	100.00
33.5	480,893		0.0000	1.0000	100.00
34.5	480,893		0.0000	1.0000	100.00
35.5	480,893		0.0000	1.0000	100.00
36.5	480,893		0.0000	1.0000	100.00
37.5	480,893		0.0000	1.0000	100.00
38.5	475,560		0.0000	1.0000	100.00

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

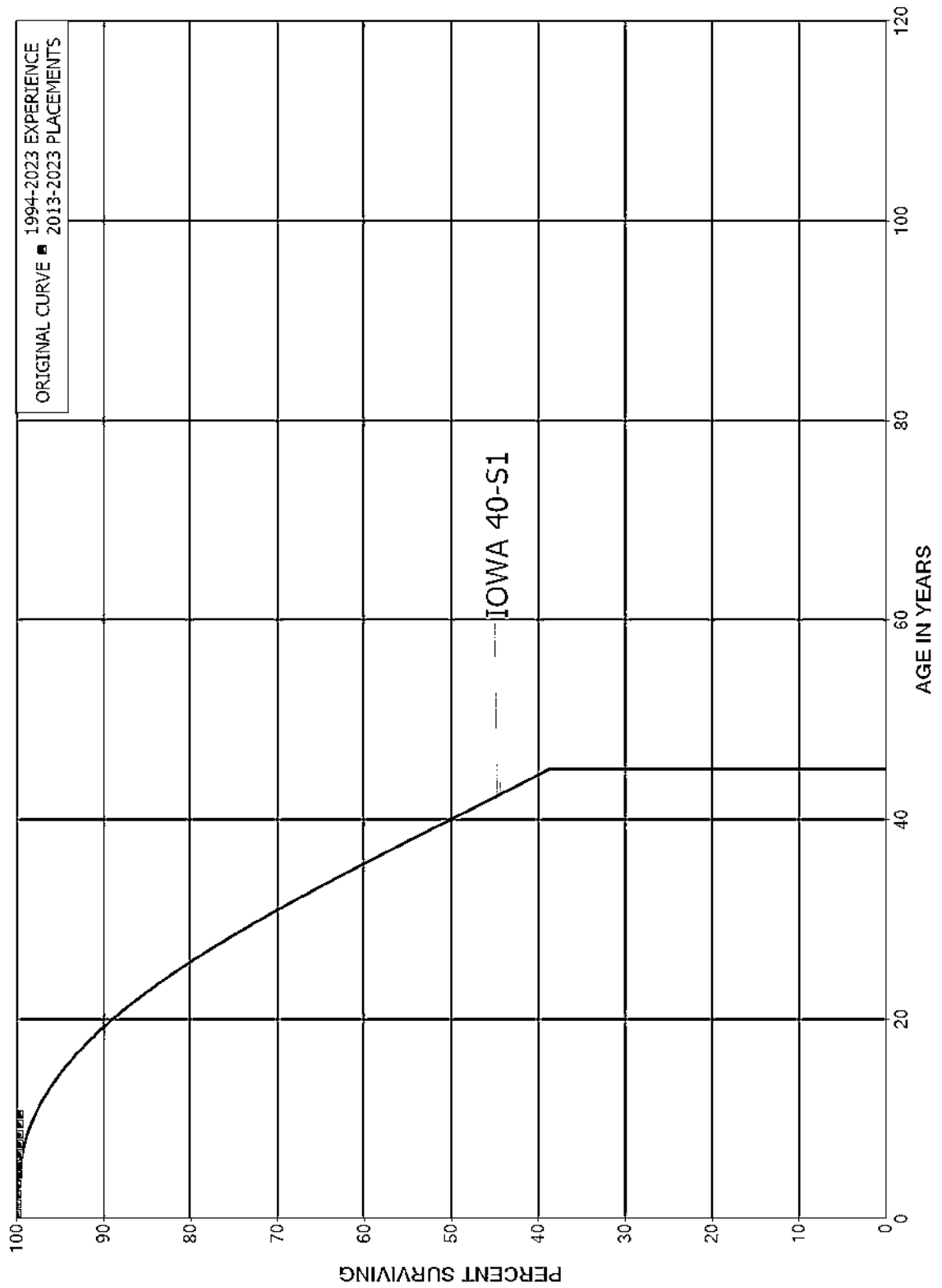
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	475,560		0.0000	1.0000	100.00
40.5	475,560		0.0000	1.0000	100.00
41.5	475,560		0.0000	1.0000	100.00
42.5	267,720		0.0000	1.0000	100.00
43.5					100.00

EL PASO ELECTRIC COMPANY
 ACCOUNT 343.00 PRIME MOVERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



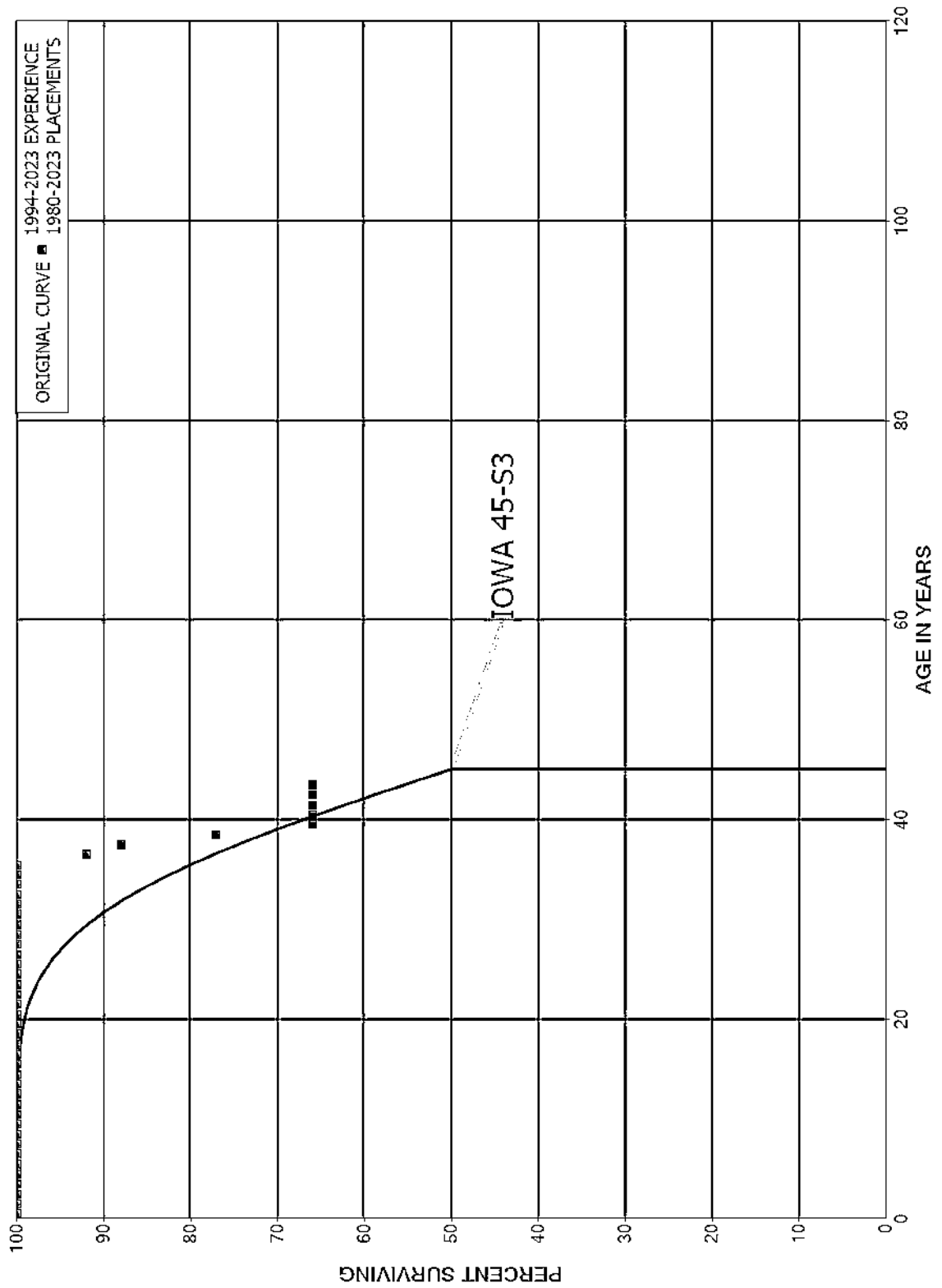
EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 2013-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	554,224,500		0.0000	1.0000	100.00
0.5	413,622,997		0.0000	1.0000	100.00
1.5	399,464,141		0.0000	1.0000	100.00
2.5	373,553,829	277,389	0.0007	0.9993	100.00
3.5	372,524,646	204,330	0.0005	0.9995	99.93
4.5	300,396,827	169,514	0.0006	0.9994	99.87
5.5	294,278,795	203,794	0.0007	0.9993	99.81
6.5	292,305,266		0.0000	1.0000	99.75
7.5	162,183,304		0.0000	1.0000	99.75
8.5	55,119,692		0.0000	1.0000	99.75
9.5	55,119,692		0.0000	1.0000	99.75
10.5					99.75

EL PASO ELECTRIC COMPANY
 ACCOUNT 344.00 GENERATORS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY
 2025 TEXAS RATE CASE FILING
 SCHEDULE D-5: DEPRECIATION STUDY
 SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
 PREPARER: JOHN J. SPANOS
 FOR THE YEAR ENDED SEPTEMBER 30, 2024

SCHEDULE D-5
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EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,798,009		0.0000	1.0000	100.00
0.5	46,359,698		0.0000	1.0000	100.00
1.5	42,747,482		0.0000	1.0000	100.00
2.5	42,348,959		0.0000	1.0000	100.00
3.5	42,348,959		0.0000	1.0000	100.00
4.5	35,812,689		0.0000	1.0000	100.00
5.5	35,701,240		0.0000	1.0000	100.00
6.5	35,200,909		0.0000	1.0000	100.00
7.5	25,856,245		0.0000	1.0000	100.00
8.5	16,883,839		0.0000	1.0000	100.00
9.5	8,463,262		0.0000	1.0000	100.00
10.5	8,463,262		0.0000	1.0000	100.00
11.5	8,426,470		0.0000	1.0000	100.00
12.5	8,591,703		0.0000	1.0000	100.00
13.5	9,235,128		0.0000	1.0000	100.00
14.5	9,208,459		0.0000	1.0000	100.00
15.5	9,024,901		0.0000	1.0000	100.00
16.5	9,024,901		0.0000	1.0000	100.00
17.5	9,024,901		0.0000	1.0000	100.00
18.5	9,024,901		0.0000	1.0000	100.00
19.5	9,024,901		0.0000	1.0000	100.00
20.5	993,385		0.0000	1.0000	100.00
21.5	993,385		0.0000	1.0000	100.00
22.5	993,385		0.0000	1.0000	100.00
23.5	993,385		0.0000	1.0000	100.00
24.5	993,385		0.0000	1.0000	100.00
25.5	993,385		0.0000	1.0000	100.00
26.5	993,385		0.0000	1.0000	100.00
27.5	993,385		0.0000	1.0000	100.00
28.5	993,385		0.0000	1.0000	100.00
29.5	993,385		0.0000	1.0000	100.00
30.5	993,385		0.0000	1.0000	100.00
31.5	993,385		0.0000	1.0000	100.00
32.5	993,385		0.0000	1.0000	100.00
33.5	993,385		0.0000	1.0000	100.00
34.5	993,385		0.0000	1.0000	100.00
35.5	993,385	79,828	0.0804	0.9196	100.00
36.5	913,557	39,284	0.0430	0.9570	91.96
37.5	874,273	109,243	0.1250	0.8750	88.01
38.5	765,030	109,363	0.1430	0.8570	77.01

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

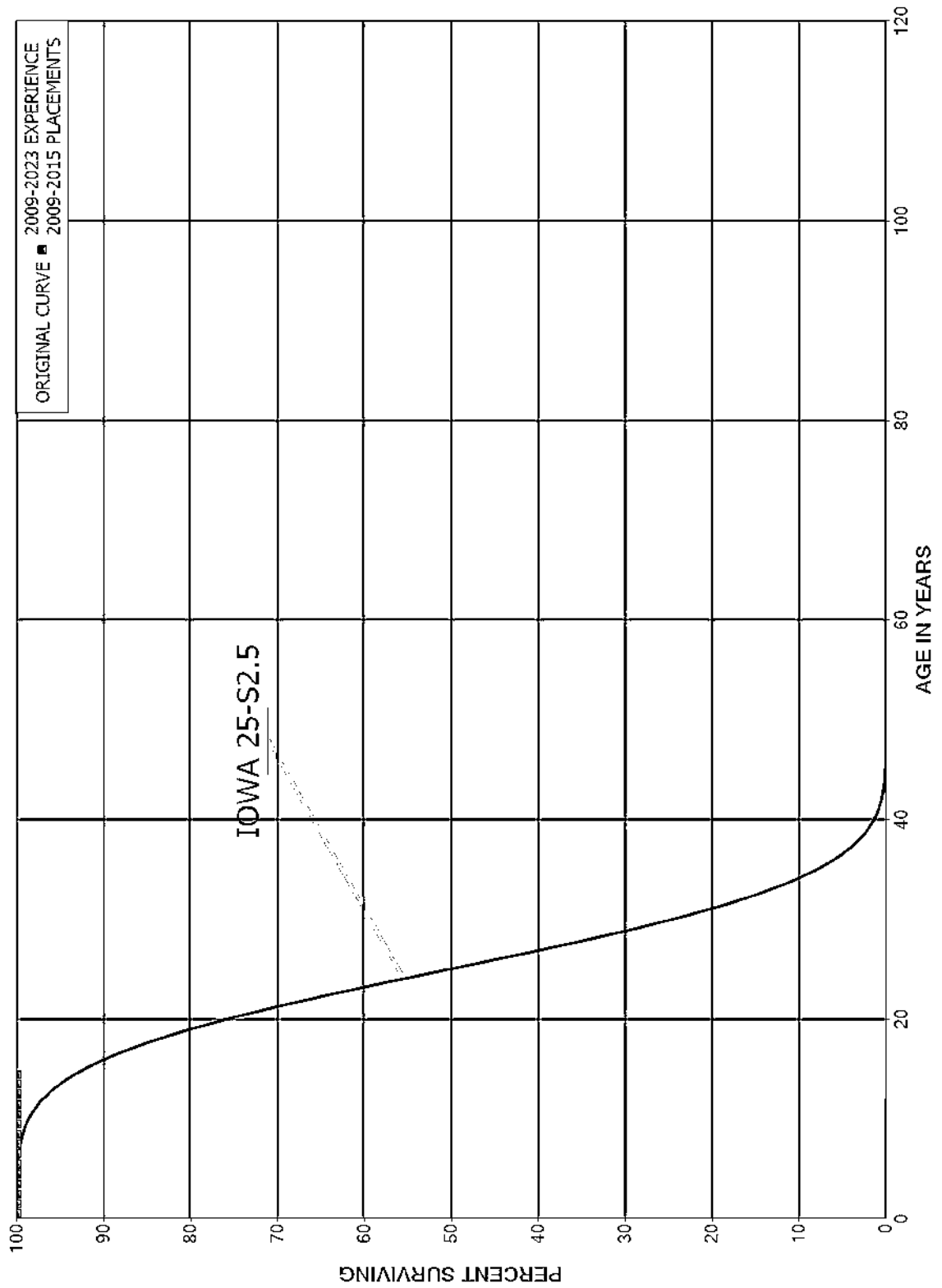
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	655,667		0.0000	1.0000	66.00
40.5	655,667		0.0000	1.0000	66.00
41.5	655,667		0.0000	1.0000	66.00
42.5	490,434		0.0000	1.0000	66.00
43.5					66.00

EL PASO ELECTRIC COMPANY
 ACCOUNT 344.00 GENERATORS - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



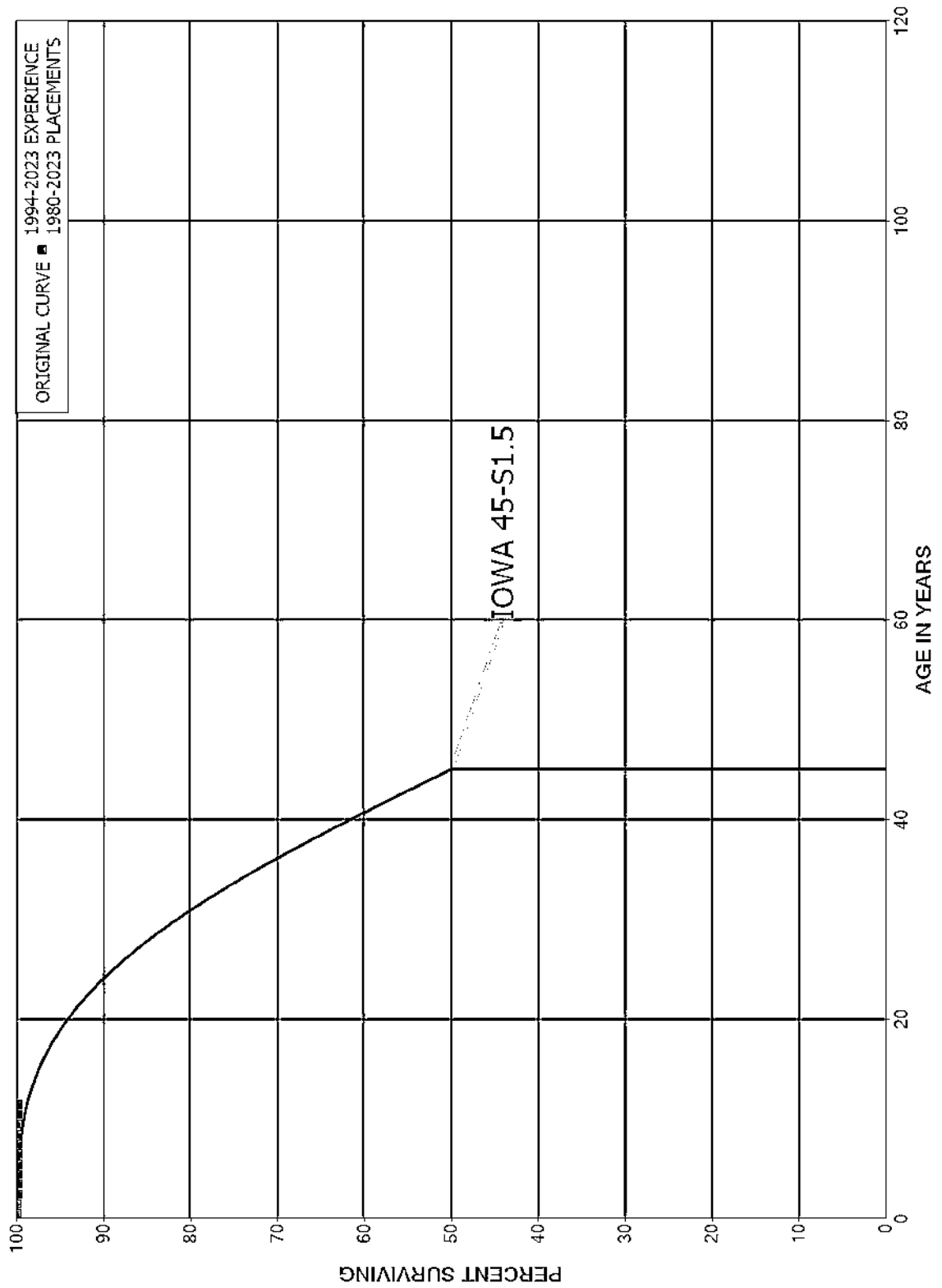
EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2015			EXPERIENCE BAND 2009-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,187,262		0.0000	1.0000	100.00
0.5	1,187,262		0.0000	1.0000	100.00
1.5	1,187,262		0.0000	1.0000	100.00
2.5	1,187,262		0.0000	1.0000	100.00
3.5	1,187,262		0.0000	1.0000	100.00
4.5	1,187,262		0.0000	1.0000	100.00
5.5	1,187,262		0.0000	1.0000	100.00
6.5	1,187,262		0.0000	1.0000	100.00
7.5	1,187,262		0.0000	1.0000	100.00
8.5	944,430		0.0000	1.0000	100.00
9.5	944,430		0.0000	1.0000	100.00
10.5	896,809		0.0000	1.0000	100.00
11.5	587,576		0.0000	1.0000	100.00
12.5	226,663		0.0000	1.0000	100.00
13.5	226,663		0.0000	1.0000	100.00
14.5					100.00

EL PASO ELECTRIC COMPANY
 ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	53,028,996		0.0000	1.0000	100.00
0.5	30,737,437		0.0000	1.0000	100.00
1.5	29,480,034	48,946	0.0017	0.9983	100.00
2.5	28,837,190		0.0000	1.0000	99.83
3.5	28,837,190		0.0000	1.0000	99.83
4.5	24,119,292		0.0000	1.0000	99.83
5.5	23,957,395		0.0000	1.0000	99.83
6.5	23,213,076		0.0000	1.0000	99.83
7.5	17,750,008		0.0000	1.0000	99.83
8.5	5,253,019		0.0000	1.0000	99.83
9.5	5,202,416		0.0000	1.0000	99.83
10.5	536,392		0.0000	1.0000	99.83
11.5					99.83
12.5					
13.5	451,417		0.0000		
14.5	451,417		0.0000		
15.5	451,417		0.0000		
16.5	451,417		0.0000		
17.5	451,417		0.0000		
18.5	451,417		0.0000		
19.5	451,417		0.0000		
20.5	451,417		0.0000		
21.5	451,417		0.0000		
22.5	451,417		0.0000		
23.5	451,417		0.0000		
24.5	451,417		0.0000		
25.5	451,417		0.0000		
26.5	451,417		0.0000		
27.5	451,417		0.0000		
28.5	451,417		0.0000		
29.5	451,417		0.0000		
30.5	451,417		0.0000		
31.5	451,417		0.0000		
32.5	451,417		0.0000		
33.5	451,417		0.0000		
34.5	451,417		0.0000		
35.5	451,417		0.0000		
36.5	451,417		0.0000		
37.5	451,417		0.0000		
38.5	451,417		0.0000		

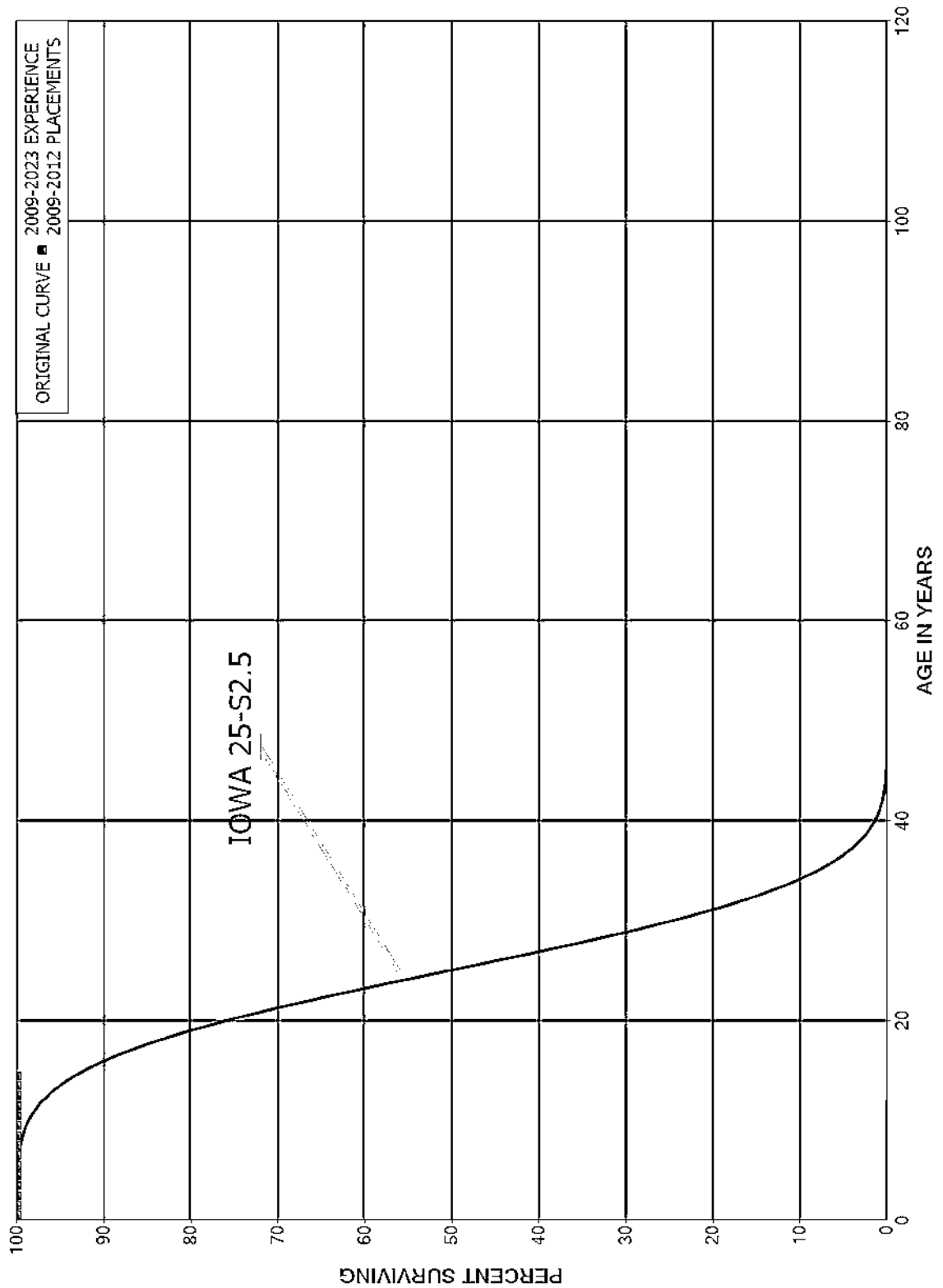
EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	451,417	32,340	0.0716		
40.5	419,077		0.0000		
41.5	419,077		0.0000		
42.5	419,077		0.0000		
43.5					

EL PASO ELECTRIC COMPANY
 ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR
 ORIGINAL AND SMOOTH SURVIVOR CURVES



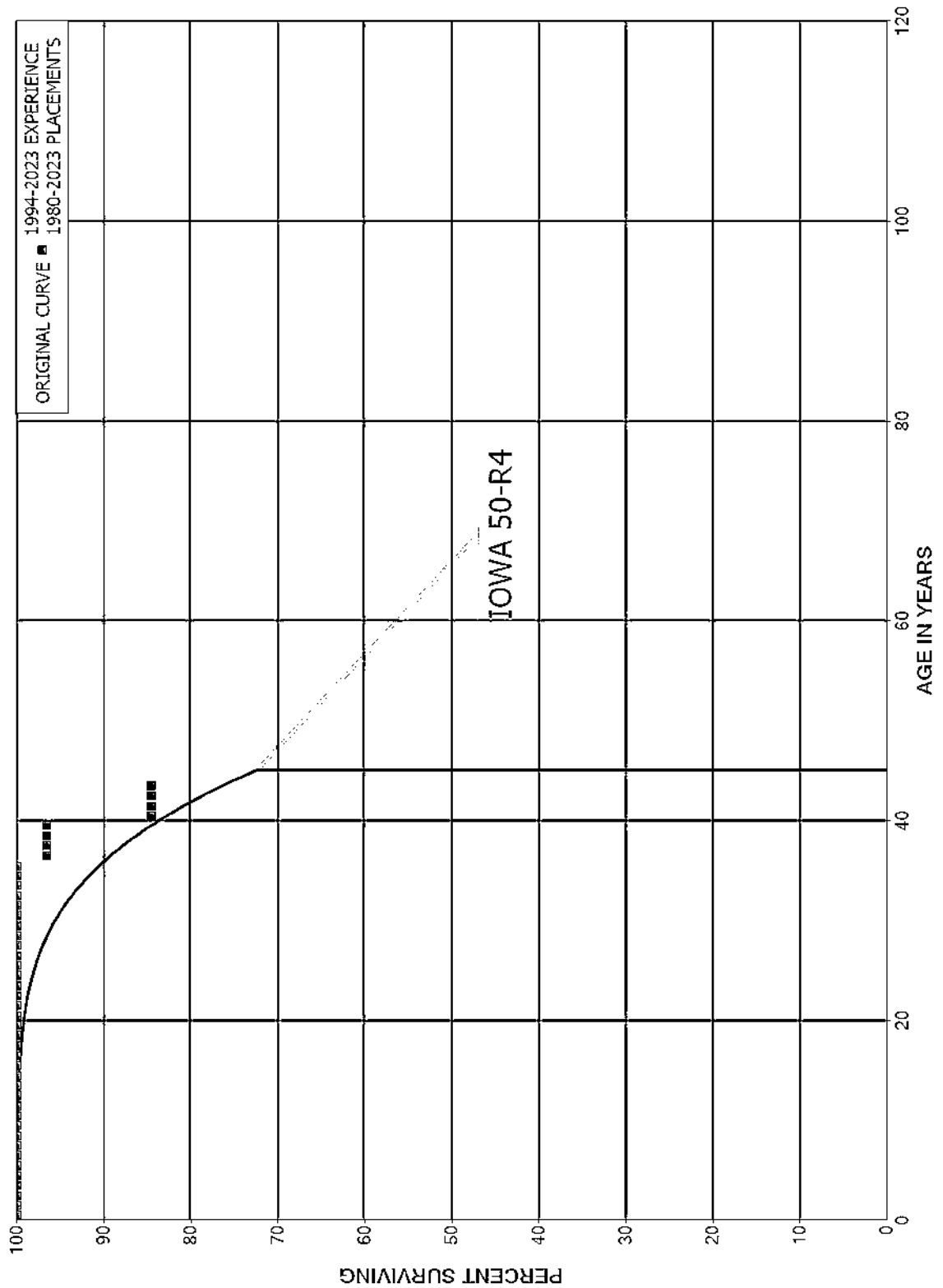
EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

ORIGINAL LIFE TABLE

PLACEMENT BAND 2009-2012			EXPERIENCE BAND 2009-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	167,360		0.0000	1.0000	100.00
0.5	167,360		0.0000	1.0000	100.00
1.5	167,360		0.0000	1.0000	100.00
2.5	167,360		0.0000	1.0000	100.00
3.5	167,360		0.0000	1.0000	100.00
4.5	167,360		0.0000	1.0000	100.00
5.5	167,360		0.0000	1.0000	100.00
6.5	167,360		0.0000	1.0000	100.00
7.5	167,360		0.0000	1.0000	100.00
8.5	167,360		0.0000	1.0000	100.00
9.5	167,360		0.0000	1.0000	100.00
10.5	167,360		0.0000	1.0000	100.00
11.5	105,887		0.0000	1.0000	100.00
12.5	48,070		0.0000	1.0000	100.00
13.5	48,070		0.0000	1.0000	100.00
14.5					100.00

EL PASO ELECTRIC COMPANY
 ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,512,147		0.0000	1.0000	100.00
0.5	6,506,479		0.0000	1.0000	100.00
1.5	6,485,131		0.0000	1.0000	100.00
2.5	6,243,113		0.0000	1.0000	100.00
3.5	6,093,658		0.0000	1.0000	100.00
4.5	5,744,825		0.0000	1.0000	100.00
5.5	5,744,812		0.0000	1.0000	100.00
6.5	5,689,582		0.0000	1.0000	100.00
7.5	5,100,037		0.0000	1.0000	100.00
8.5	3,844,318		0.0000	1.0000	100.00
9.5	3,844,318		0.0000	1.0000	100.00
10.5	3,498,637		0.0000	1.0000	100.00
11.5	3,423,033		0.0000	1.0000	100.00
12.5	3,504,655		0.0000	1.0000	100.00
13.5	3,885,867		0.0000	1.0000	100.00
14.5	3,885,867		0.0000	1.0000	100.00
15.5	3,885,867		0.0000	1.0000	100.00
16.5	3,843,313		0.0000	1.0000	100.00
17.5	3,843,313		0.0000	1.0000	100.00
18.5	3,843,313		0.0000	1.0000	100.00
19.5	3,834,947		0.0000	1.0000	100.00
20.5	3,734,264		0.0000	1.0000	100.00
21.5	3,524,130		0.0000	1.0000	100.00
22.5	2,870,290		0.0000	1.0000	100.00
23.5	2,738,049		0.0000	1.0000	100.00
24.5	2,718,185		0.0000	1.0000	100.00
25.5	2,673,701		0.0000	1.0000	100.00
26.5	2,623,168		0.0000	1.0000	100.00
27.5	1,050,652		0.0000	1.0000	100.00
28.5	602,136		0.0000	1.0000	100.00
29.5	535,781		0.0000	1.0000	100.00
30.5	535,781		0.0000	1.0000	100.00
31.5	535,781		0.0000	1.0000	100.00
32.5	535,781		0.0000	1.0000	100.00
33.5	535,781		0.0000	1.0000	100.00
34.5	535,781		0.0000	1.0000	100.00
35.5	535,781	18,819	0.0351	0.9649	100.00
36.5	516,962		0.0000	1.0000	96.49
37.5	516,962		0.0000	1.0000	96.49
38.5	516,962		0.0000	1.0000	96.49

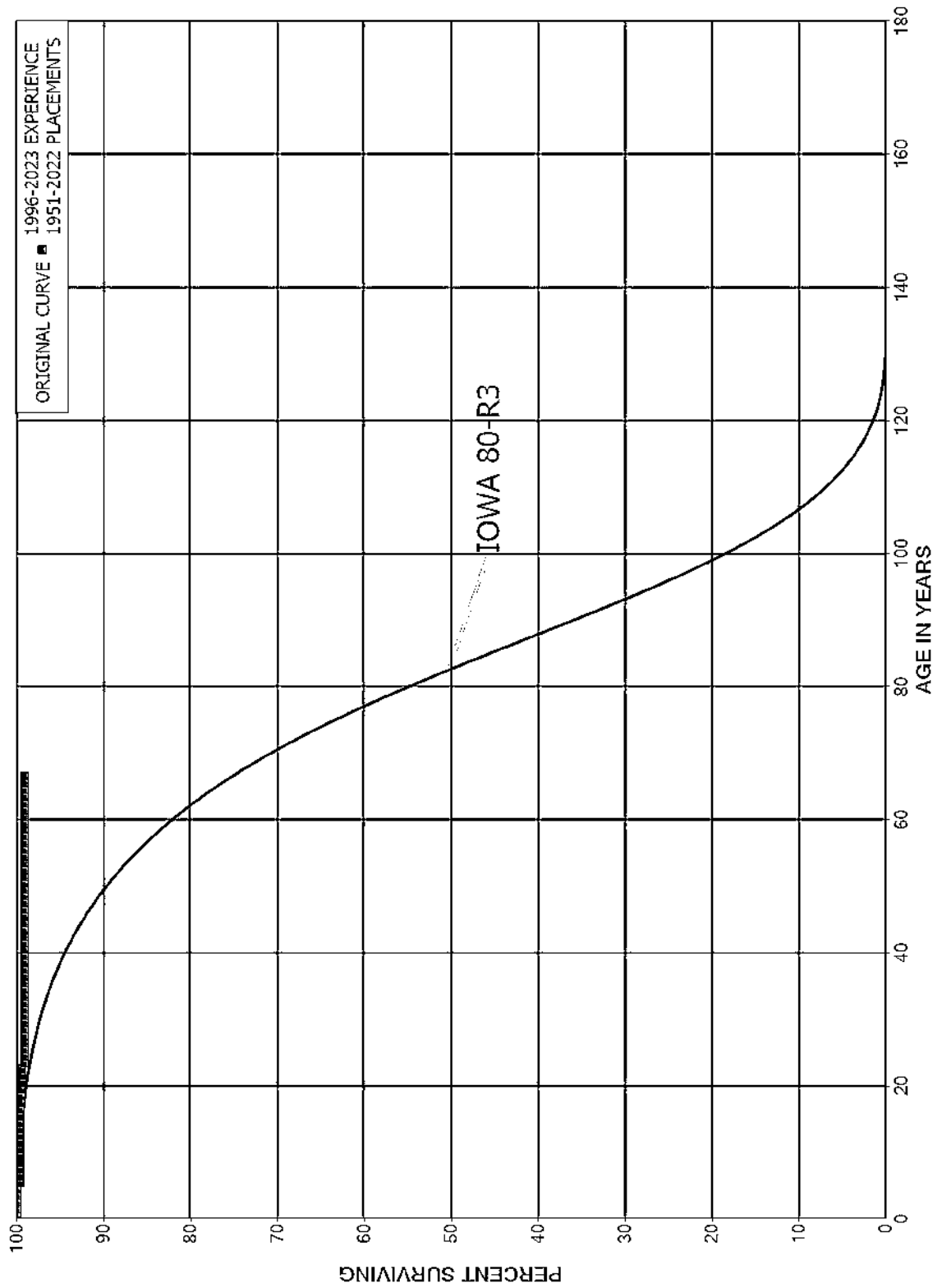
EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023			EXPERIENCE BAND 1994-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	516,962	64,392	0.1246	0.8754	96.49	
40.5	451,235		0.0000	1.0000	84.47	
41.5	379,623		0.0000	1.0000	84.47	
42.5	298,001		0.0000	1.0000	84.47	
43.5					84.47	

EL PASO ELECTRIC COMPANY
 ACCOUNT 350.10 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1951-2022			EXPERIENCE BAND 1996-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	15,027,017	300	0.0000	1.0000	100.00
0.5	15,026,717	152	0.0000	1.0000	100.00
1.5	15,002,606		0.0000	1.0000	100.00
2.5	13,748,594		0.0000	1.0000	100.00
3.5	13,563,401		0.0000	1.0000	100.00
4.5	7,252,034	29,475	0.0041	0.9959	100.00
5.5	7,705,062		0.0000	1.0000	99.59
6.5	9,783,345		0.0000	1.0000	99.59
7.5	8,668,447		0.0000	1.0000	99.59
8.5	8,322,335		0.0000	1.0000	99.59
9.5	7,723,622		0.0000	1.0000	99.59
10.5	5,299,242		0.0000	1.0000	99.59
11.5	7,377,556		0.0000	1.0000	99.59
12.5	7,300,445		0.0000	1.0000	99.59
13.5	7,336,142	1,074	0.0001	0.9999	99.59
14.5	7,364,915		0.0000	1.0000	99.58
15.5	7,459,053		0.0000	1.0000	99.58
16.5	7,504,490	1,520	0.0002	0.9998	99.58
17.5	8,189,792	8,476	0.0010	0.9990	99.56
18.5	8,184,055		0.0000	1.0000	99.45
19.5	8,059,347	380	0.0000	1.0000	99.45
20.5	7,220,467		0.0000	1.0000	99.45
21.5	7,270,419		0.0000	1.0000	99.45
22.5	7,292,798	26,157	0.0036	0.9964	99.45
23.5	7,273,670		0.0000	1.0000	99.09
24.5	7,318,263		0.0000	1.0000	99.09
25.5	7,371,662		0.0000	1.0000	99.09
26.5	7,682,149		0.0000	1.0000	99.09
27.5	7,660,304		0.0000	1.0000	99.09
28.5	7,671,754		0.0000	1.0000	99.09
29.5	7,693,138		0.0000	1.0000	99.09
30.5	7,712,995		0.0000	1.0000	99.09
31.5	7,728,794		0.0000	1.0000	99.09
32.5	7,633,248		0.0000	1.0000	99.09
33.5	7,160,479		0.0000	1.0000	99.09
34.5	4,543,026		0.0000	1.0000	99.09
35.5	4,577,987		0.0000	1.0000	99.09
36.5	4,376,711		0.0000	1.0000	99.09
37.5	4,405,036		0.0000	1.0000	99.09
38.5	4,479,410		0.0000	1.0000	99.09

EL PASO ELECTRIC COMPANY

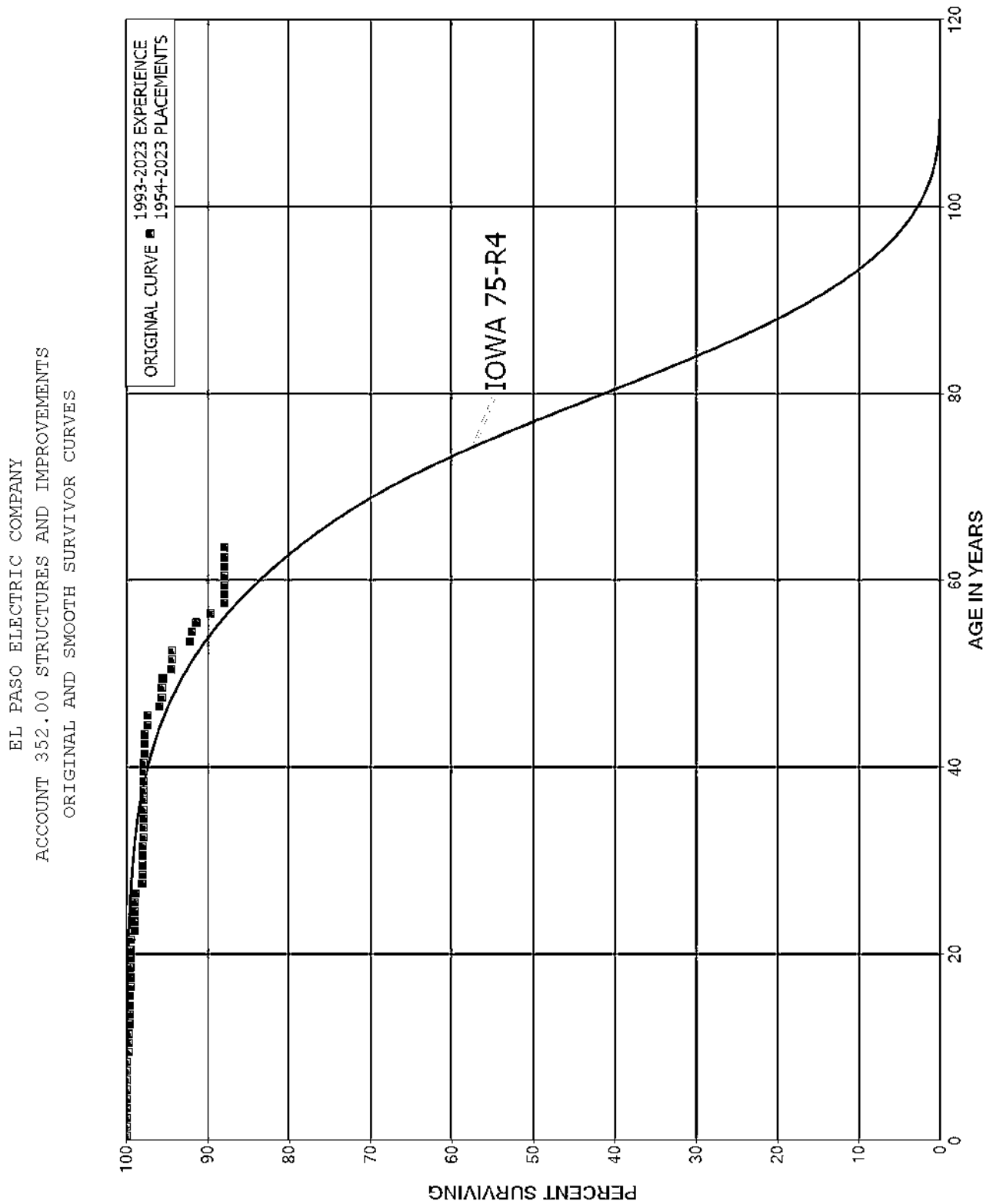
ACCOUNT 350.10 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2022

EXPERIENCE BAND 1996-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,457,034		0.0000	1.0000	99.09
40.5	2,468,495		0.0000	1.0000	99.09
41.5	2,439,653		0.0000	1.0000	99.09
42.5	2,410,356		0.0000	1.0000	99.09
43.5	2,316,640		0.0000	1.0000	99.09
44.5	2,286,478		0.0000	1.0000	99.09
45.5	1,066,381		0.0000	1.0000	99.09
46.5	1,057,410		0.0000	1.0000	99.09
47.5	1,027,515		0.0000	1.0000	99.09
48.5	942,131		0.0000	1.0000	99.09
49.5	892,179		0.0000	1.0000	99.09
50.5	869,801		0.0000	1.0000	99.09
51.5	862,771		0.0000	1.0000	99.09
52.5	818,178		0.0000	1.0000	99.09
53.5	764,779		0.0000	1.0000	99.09
54.5	454,292		0.0000	1.0000	99.09
55.5	413,322		0.0000	1.0000	99.09
56.5	401,872		0.0000	1.0000	99.09
57.5	380,488		0.0000	1.0000	99.09
58.5	360,632		0.0000	1.0000	99.09
59.5	344,832		0.0000	1.0000	99.09
60.5	269,150		0.0000	1.0000	99.09
61.5	259,416		0.0000	1.0000	99.09
62.5	253,589		0.0000	1.0000	99.09
63.5	212,313		0.0000	1.0000	99.09
64.5	194,140		0.0000	1.0000	99.09
65.5	164,603		0.0000	1.0000	99.09
66.5	74,957		0.0000	1.0000	99.09
67.5	36,255		0.0000	1.0000	99.09
68.5	15,867		0.0000	1.0000	99.09
69.5	15,867		0.0000	1.0000	99.09
70.5	15,317		0.0000	1.0000	99.09
71.5	15,275		0.0000	1.0000	99.09
72.5					99.09



EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,147,053	0	0.0000	1.0000	100.00
0.5	10,053,322	5,221	0.0005	0.9995	100.00
1.5	9,925,045	168	0.0000	1.0000	99.95
2.5	9,875,594		0.0000	1.0000	99.95
3.5	10,126,189		0.0000	1.0000	99.95
4.5	9,575,671	1,395	0.0001	0.9999	99.95
5.5	8,921,474		0.0000	1.0000	99.93
6.5	8,897,407		0.0000	1.0000	99.93
7.5	6,193,443		0.0000	1.0000	99.93
8.5	8,388,142	13,813	0.0016	0.9984	99.93
9.5	8,247,323	25	0.0000	1.0000	99.77
10.5	7,541,981	0	0.0000	1.0000	99.77
11.5	7,455,126	10,542	0.0014	0.9986	99.77
12.5	6,714,584	420	0.0001	0.9999	99.63
13.5	6,710,943	3,158	0.0005	0.9995	99.62
14.5	5,640,273		0.0000	1.0000	99.57
15.5	5,604,976	5,349	0.0010	0.9990	99.57
16.5	5,557,229		0.0000	1.0000	99.48
17.5	5,105,363		0.0000	1.0000	99.48
18.5	5,058,520		0.0000	1.0000	99.48
19.5	5,058,380		0.0000	1.0000	99.48
20.5	4,950,115	5,790	0.0012	0.9988	99.48
21.5	4,605,977	16,877	0.0037	0.9963	99.36
22.5	4,583,483	838	0.0002	0.9998	99.00
23.5	4,412,031	2,088	0.0005	0.9995	98.98
24.5	4,401,255	1,764	0.0004	0.9996	98.93
25.5	4,435,359	1,554	0.0004	0.9996	98.89
26.5	4,389,527	37,398	0.0085	0.9915	98.86
27.5	4,352,129	4,965	0.0011	0.9989	98.02
28.5	4,146,037	435	0.0001	0.9999	97.90
29.5	4,169,737		0.0000	1.0000	97.89
30.5	4,174,253	150	0.0000	1.0000	97.89
31.5	4,062,251	477	0.0001	0.9999	97.89
32.5	4,107,400		0.0000	1.0000	97.88
33.5	4,104,278		0.0000	1.0000	97.88
34.5	3,837,615		0.0000	1.0000	97.88
35.5	3,862,575		0.0000	1.0000	97.88
36.5	3,881,498		0.0000	1.0000	97.88
37.5	3,522,249		0.0000	1.0000	97.88
38.5	3,474,562		0.0000	1.0000	97.88

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

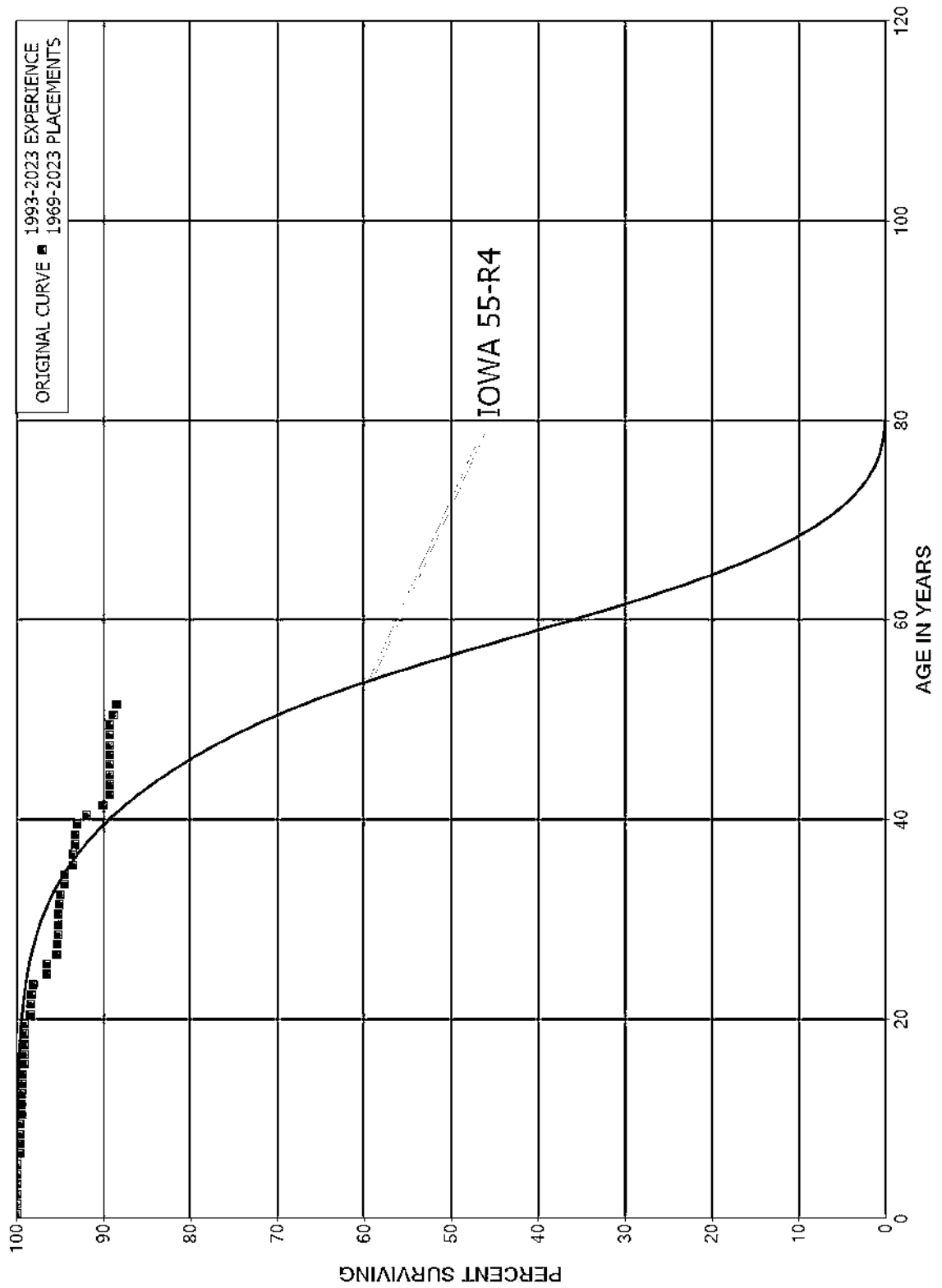
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	233,226		0.0000	1.0000	97.88
40.5	233,226	294	0.0013	0.9987	97.88
41.5	231,493	48	0.0002	0.9998	97.76
42.5	226,863		0.0000	1.0000	97.74
43.5	226,863	749	0.0033	0.9967	97.74
44.5	226,114		0.0000	1.0000	97.41
45.5	226,114	3,389	0.0150	0.9850	97.41
46.5	222,725	684	0.0031	0.9969	95.95
47.5	222,041		0.0000	1.0000	95.66
48.5	222,041	317	0.0014	0.9986	95.66
49.5	221,724	2,276	0.0103	0.9897	95.52
50.5	219,448	426	0.0019	0.9981	94.54
51.5	216,203		0.0000	1.0000	94.36
52.5	215,747	5,002	0.0232	0.9768	94.36
53.5	210,745	464	0.0022	0.9978	92.17
54.5	210,281	1,388	0.0066	0.9934	91.97
55.5	208,893	3,951	0.0189	0.9811	91.36
56.5	172,456	3,121	0.0181	0.9819	89.63
57.5	162,763		0.0000	1.0000	88.01
58.5	162,763		0.0000	1.0000	88.01
59.5	159,721		0.0000	1.0000	88.01
60.5	137,862		0.0000	1.0000	88.01
61.5	133,772		0.0000	1.0000	88.01
62.5	133,772		0.0000	1.0000	88.01
63.5	85,726		0.0000	1.0000	88.01
64.5	81,267		0.0000	1.0000	88.01
65.5	67,932		0.0000	1.0000	88.01
66.5	29,981		0.0000	1.0000	88.01
67.5					88.01

EL PASO ELECTRIC COMPANY
 ACCOUNT 353.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	185,413,905		0.0000	1.0000	100.00
0.5	164,759,463	3,520	0.0000	1.0000	100.00
1.5	150,864,198	1,874	0.0000	1.0000	100.00
2.5	149,075,574	10,443	0.0001	0.9999	100.00
3.5	147,597,550	1,247	0.0000	1.0000	99.99
4.5	145,709,969	7,501	0.0001	0.9999	99.99
5.5	145,755,584	579,258	0.0040	0.9960	99.98
6.5	138,634,247	46	0.0000	1.0000	99.59
7.5	111,757,716	1,165	0.0000	1.0000	99.59
8.5	136,247,152	4,874	0.0000	1.0000	99.59
9.5	132,533,774	202,187	0.0015	0.9985	99.58
10.5	128,180,287	64,442	0.0005	0.9995	99.43
11.5	124,461,134	30,920	0.0002	0.9998	99.38
12.5	114,585,797	78,148	0.0007	0.9993	99.36
13.5	113,940,801	369	0.0000	1.0000	99.29
14.5	109,274,144	254,631	0.0023	0.9977	99.29
15.5	95,949,659	25,833	0.0003	0.9997	99.06
16.5	95,807,612	1,882	0.0000	1.0000	99.03
17.5	94,947,391	10,119	0.0001	0.9999	99.03
18.5	95,432,745	1,565	0.0000	1.0000	99.02
19.5	94,934,282	626,509	0.0066	0.9934	99.01
20.5	87,628,289	506	0.0000	1.0000	98.36
21.5	87,359,535	111,260	0.0013	0.9987	98.36
22.5	86,964,988	163,280	0.0019	0.9981	98.24
23.5	81,307,085	1,250,013	0.0154	0.9846	98.05
24.5	79,466,184	25,897	0.0003	0.9997	96.54
25.5	79,264,629	935,034	0.0118	0.9882	96.51
26.5	71,215,507	91,742	0.0013	0.9987	95.37
27.5	71,031,858	71,847	0.0010	0.9990	95.25
28.5	70,617,920	1,282	0.0000	1.0000	95.15
29.5	66,503,198	14,042	0.0002	0.9998	95.15
30.5	66,494,029	75,472	0.0011	0.9989	95.13
31.5	66,173,273	70,789	0.0011	0.9989	95.02
32.5	65,616,409	261,251	0.0040	0.9960	94.92
33.5	64,153,414	26,170	0.0004	0.9996	94.55
34.5	45,820,275	472,376	0.0103	0.9897	94.51
35.5	45,308,885	727	0.0000	1.0000	93.53
36.5	41,579,579	99,187	0.0024	0.9976	93.53
37.5	41,115,772	20,433	0.0005	0.9995	93.31
38.5	40,648,999	68,173	0.0017	0.9983	93.26

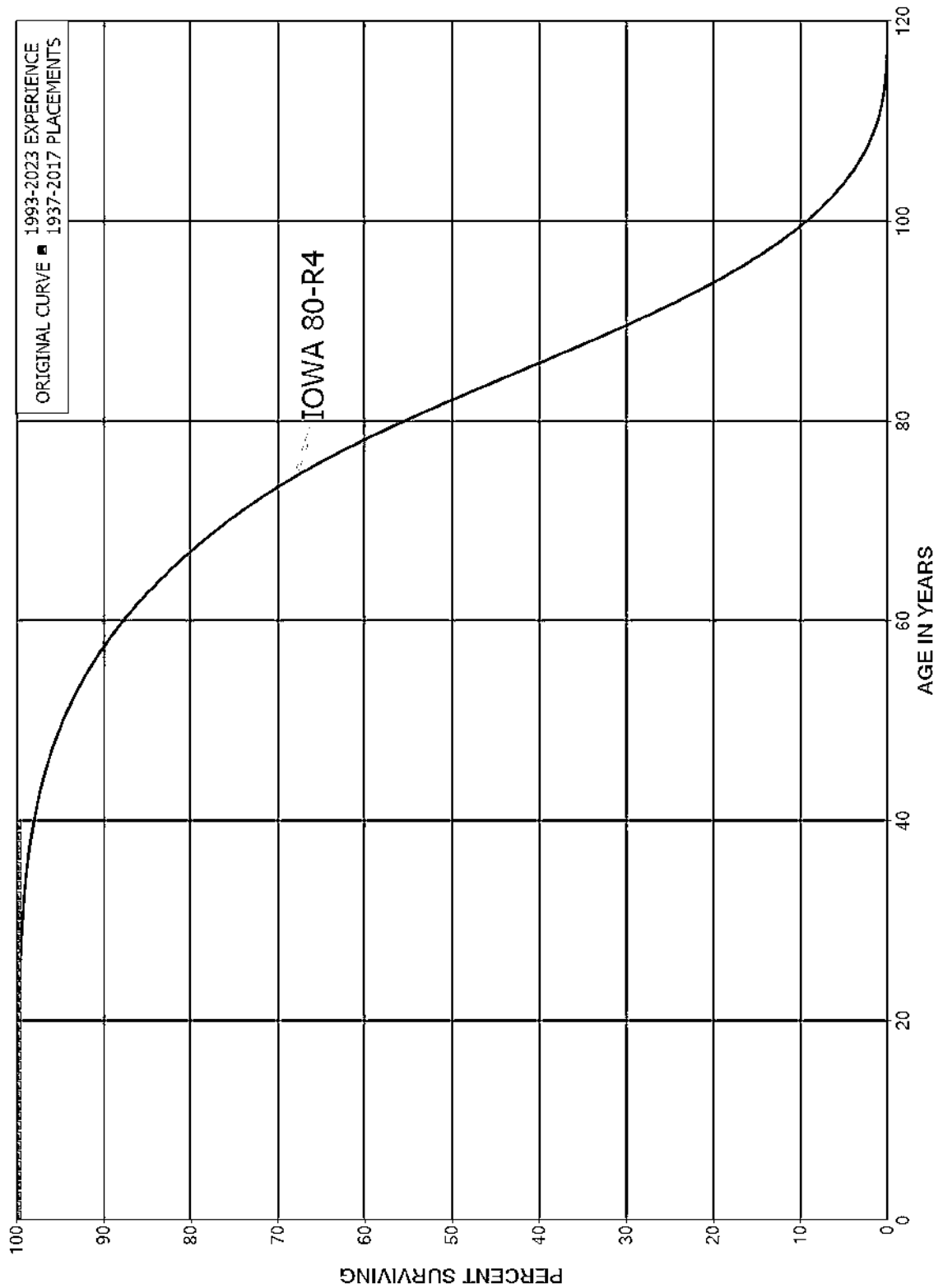
EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	10,453,778	123,988	0.0119	0.9881	93.10
40.5	10,260,230	218,569	0.0213	0.9787	92.00
41.5	9,567,633	80,726	0.0084	0.9916	90.04
42.5	9,033,066	154	0.0000	1.0000	89.28
43.5	7,281,878	1,213	0.0002	0.9998	89.28
44.5	7,109,265	62	0.0000	1.0000	89.26
45.5	3,951,072	218	0.0001	0.9999	89.26
46.5	3,952,117	4	0.0000	1.0000	89.26
47.5	3,292,654	151	0.0000	1.0000	89.26
48.5	3,279,391	274	0.0001	0.9999	89.25
49.5	2,821,686	13,385	0.0047	0.9953	89.25
50.5	1,978,913	6,425	0.0032	0.9968	88.82
51.5	520,687		0.0000	1.0000	88.54
52.5	460		0.0000	1.0000	88.54
53.5	511		0.0000	1.0000	88.54
54.5					88.54

EL PASO ELECTRIC COMPANY
 ACCOUNT 354.00 STEEL TOWERS AND FIXTURES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,842,335		0.0000	1.0000	100.00
0.5	4,842,335		0.0000	1.0000	100.00
1.5	5,548,898		0.0000	1.0000	100.00
2.5	5,548,898		0.0000	1.0000	100.00
3.5	24,302,103		0.0000	1.0000	100.00
4.5	24,302,103		0.0000	1.0000	100.00
5.5	24,359,804		0.0000	1.0000	100.00
6.5	21,082,261		0.0000	1.0000	100.00
7.5	21,082,335		0.0000	1.0000	100.00
8.5	25,099,093	3	0.0000	1.0000	100.00
9.5	25,099,090		0.0000	1.0000	100.00
10.5	24,976,136		0.0000	1.0000	100.00
11.5	24,132,907		0.0000	1.0000	100.00
12.5	24,076,007		0.0000	1.0000	100.00
13.5	24,076,007		0.0000	1.0000	100.00
14.5	23,859,860		0.0000	1.0000	100.00
15.5	23,859,860	6,809	0.0003	0.9997	100.00
16.5	23,853,051		0.0000	1.0000	99.97
17.5	23,847,971		0.0000	1.0000	99.97
18.5	23,847,971		0.0000	1.0000	99.97
19.5	23,847,971		0.0000	1.0000	99.97
20.5	23,847,971		0.0000	1.0000	99.97
21.5	23,847,971		0.0000	1.0000	99.97
22.5	23,847,971		0.0000	1.0000	99.97
23.5	23,589,552		0.0000	1.0000	99.97
24.5	23,589,552		0.0000	1.0000	99.97
25.5	23,546,865		0.0000	1.0000	99.97
26.5	23,543,054		0.0000	1.0000	99.97
27.5	23,543,054		0.0000	1.0000	99.97
28.5	23,537,706		0.0000	1.0000	99.97
29.5	23,537,706		0.0000	1.0000	99.97
30.5	23,537,706		0.0000	1.0000	99.97
31.5	23,537,706		0.0000	1.0000	99.97
32.5	22,831,143		0.0000	1.0000	99.97
33.5	22,831,143		0.0000	1.0000	99.97
34.5	4,077,938		0.0000	1.0000	99.97
35.5	4,077,938		0.0000	1.0000	99.97
36.5	4,020,237		0.0000	1.0000	99.97
37.5	4,016,829		0.0000	1.0000	99.97
38.5	4,016,755		0.0000	1.0000	99.97

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

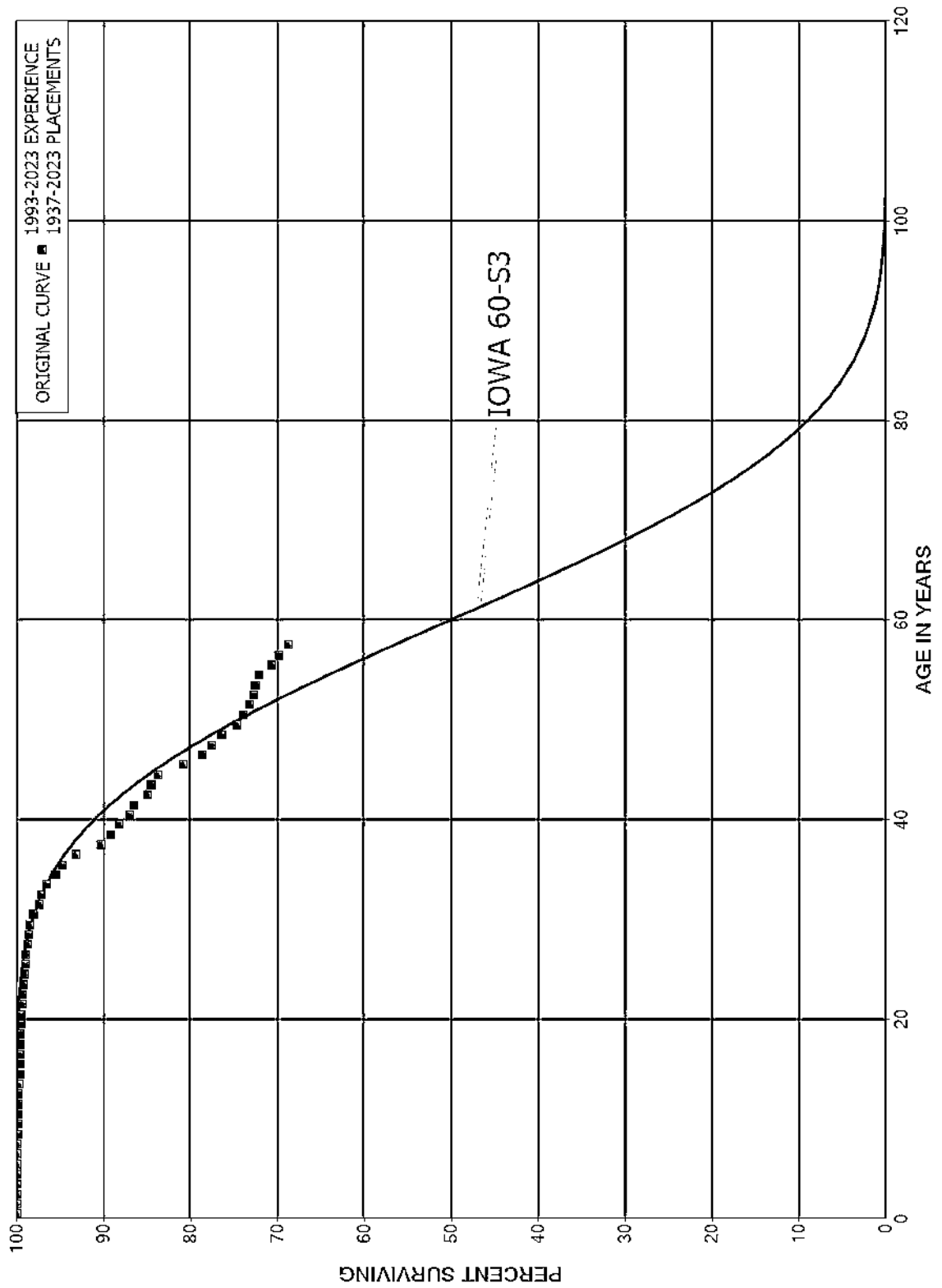
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5					99.97
40.5					
41.5					
42.5					
43.5					
44.5					
45.5					
46.5					
47.5					
48.5					
49.5					
50.5					
51.5					
52.5					
53.5					
54.5					
55.5	3,046		0.0000		
56.5	3,046		0.0000		
57.5	3,046		0.0000		
58.5	3,046	3,046	1.0000		
59.5					

EL PASO ELECTRIC COMPANY
 ACCOUNT 355.00 WOOD AND STEEL POLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,749,377	823	0.0000	1.0000	100.00
0.5	161,837,585	5,784	0.0000	1.0000	100.00
1.5	155,051,753	2,272	0.0000	1.0000	100.00
2.5	141,747,634	3,901	0.0000	1.0000	99.99
3.5	146,505,946	2,254	0.0000	1.0000	99.99
4.5	135,096,022	3,714	0.0000	1.0000	99.99
5.5	121,427,047	5,894	0.0000	1.0000	99.99
6.5	112,930,246	25,585	0.0002	0.9998	99.98
7.5	104,890,373	120,946	0.0012	0.9988	99.96
8.5	95,952,712	3,139	0.0000	1.0000	99.84
9.5	93,325,854	6,792	0.0001	0.9999	99.84
10.5	80,840,760	4,194	0.0001	0.9999	99.83
11.5	72,410,198	2,511	0.0000	1.0000	99.83
12.5	68,058,427	97,187	0.0014	0.9986	99.83
13.5	67,696,509	12,331	0.0002	0.9998	99.68
14.5	72,802,243	8,713	0.0001	0.9999	99.66
15.5	68,034,670	24,864	0.0004	0.9996	99.65
16.5	67,529,545	4,019	0.0001	0.9999	99.62
17.5	67,886,134	4,915	0.0001	0.9999	99.61
18.5	67,195,950	32,067	0.0005	0.9995	99.60
19.5	62,621,778	24,971	0.0004	0.9996	99.56
20.5	61,473,642	133,984	0.0022	0.9978	99.52
21.5	60,652,083	8,111	0.0001	0.9999	99.30
22.5	60,542,889	86,213	0.0014	0.9986	99.29
23.5	62,347,978	59,872	0.0010	0.9990	99.14
24.5	61,302,095	70,085	0.0011	0.9989	99.05
25.5	59,778,662	26,658	0.0004	0.9996	98.94
26.5	57,801,655	84,181	0.0015	0.9985	98.89
27.5	52,145,147	69,643	0.0013	0.9987	98.75
28.5	51,064,026	53,714	0.0011	0.9989	98.62
29.5	49,508,546	228,639	0.0046	0.9954	98.51
30.5	46,467,917	312,361	0.0067	0.9933	98.06
31.5	46,173,362	106,042	0.0023	0.9977	97.40
32.5	45,229,895	334,545	0.0074	0.9926	97.17
33.5	43,704,699	408,142	0.0093	0.9907	96.46
34.5	22,688,255	197,102	0.0087	0.9913	95.56
35.5	23,018,141	375,714	0.0163	0.9837	94.72
36.5	21,872,263	666,821	0.0305	0.9695	93.18
37.5	21,261,392	262,851	0.0124	0.9876	90.34
38.5	20,932,105	242,991	0.0116	0.9884	89.22

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

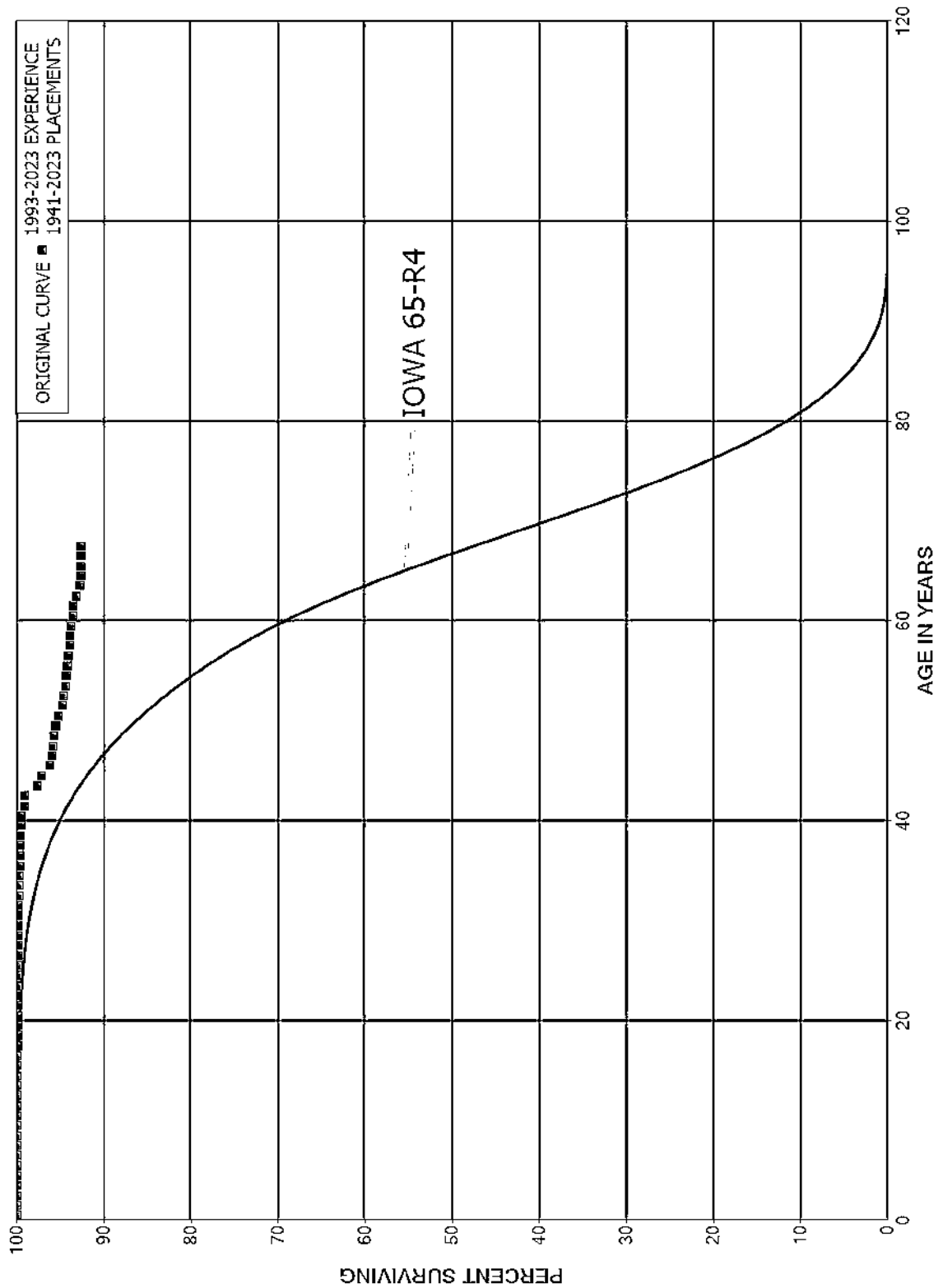
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,455,116	161,779	0.0141	0.9859	88.19
40.5	11,254,781	52,229	0.0046	0.9954	86.94
41.5	11,177,298	206,187	0.0184	0.9816	86.54
42.5	10,841,527	52,568	0.0048	0.9952	84.94
43.5	10,382,397	97,876	0.0094	0.9906	84.53
44.5	10,088,531	351,602	0.0349	0.9651	83.73
45.5	4,554,356	124,876	0.0274	0.9726	80.81
46.5	4,392,909	62,269	0.0142	0.9858	78.60
47.5	4,208,778	56,846	0.0135	0.9865	77.48
48.5	3,811,381	89,843	0.0236	0.9764	76.44
49.5	3,519,481	31,552	0.0090	0.9910	74.64
50.5	3,406,870	37,132	0.0109	0.9891	73.97
51.5	3,351,972	18,184	0.0054	0.9946	73.16
52.5	3,155,116	11,904	0.0038	0.9962	72.76
53.5	2,940,361	14,982	0.0051	0.9949	72.49
54.5	377,832	7,849	0.0208	0.9792	72.12
55.5	216,264	2,449	0.0113	0.9887	70.62
56.5	170,698	2,649	0.0155	0.9845	69.82
57.5	49,003	383	0.0078	0.9922	68.74
58.5	260		0.0000	1.0000	68.20
59.5					68.20

EL PASO ELECTRIC COMPANY
 ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,682,938	74	0.0000	1.0000	100.00
0.5	32,977,115	723	0.0000	1.0000	100.00
1.5	34,279,105	339	0.0000	1.0000	100.00
2.5	35,198,991	248	0.0000	1.0000	100.00
3.5	66,323,762	353	0.0000	1.0000	100.00
4.5	65,459,117	797	0.0000	1.0000	100.00
5.5	65,933,358	369	0.0000	1.0000	99.99
6.5	63,177,514	4,083	0.0001	0.9999	99.99
7.5	60,515,951	305	0.0000	1.0000	99.99
8.5	70,398,141	15,747	0.0002	0.9998	99.99
9.5	69,718,273	812	0.0000	1.0000	99.96
10.5	64,451,759	15,511	0.0002	0.9998	99.96
11.5	64,459,171	227	0.0000	1.0000	99.94
12.5	63,612,613	1,040	0.0000	1.0000	99.94
13.5	62,938,848	431	0.0000	1.0000	99.94
14.5	68,717,404	1,390	0.0000	1.0000	99.94
15.5	63,797,149	13,640	0.0002	0.9998	99.93
16.5	63,866,211	18,731	0.0003	0.9997	99.91
17.5	64,063,058	208	0.0000	1.0000	99.88
18.5	64,178,038	124	0.0000	1.0000	99.88
19.5	62,642,828	309	0.0000	1.0000	99.88
20.5	62,222,591	926	0.0000	1.0000	99.88
21.5	62,359,978	1,431	0.0000	1.0000	99.88
22.5	62,575,618		0.0000	1.0000	99.88
23.5	66,863,400	2,401	0.0000	1.0000	99.88
24.5	66,834,119	4,367	0.0001	0.9999	99.88
25.5	66,117,184	3,992	0.0001	0.9999	99.87
26.5	64,806,980	858	0.0000	1.0000	99.86
27.5	63,157,387	12,480	0.0002	0.9998	99.86
28.5	62,900,066	19,356	0.0003	0.9997	99.84
29.5	63,199,798	2,165	0.0000	1.0000	99.81
30.5	60,005,760	5,077	0.0001	0.9999	99.81
31.5	59,952,150	13,432	0.0002	0.9998	99.80
32.5	58,576,877	16,254	0.0003	0.9997	99.78
33.5	57,703,370	826	0.0000	1.0000	99.75
34.5	25,617,347	21,864	0.0009	0.9991	99.75
35.5	26,299,335	3,019	0.0001	0.9999	99.66
36.5	25,150,547	7,364	0.0003	0.9997	99.65
37.5	25,304,002	10,441	0.0004	0.9996	99.62
38.5	25,173,727	7,784	0.0003	0.9997	99.58

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

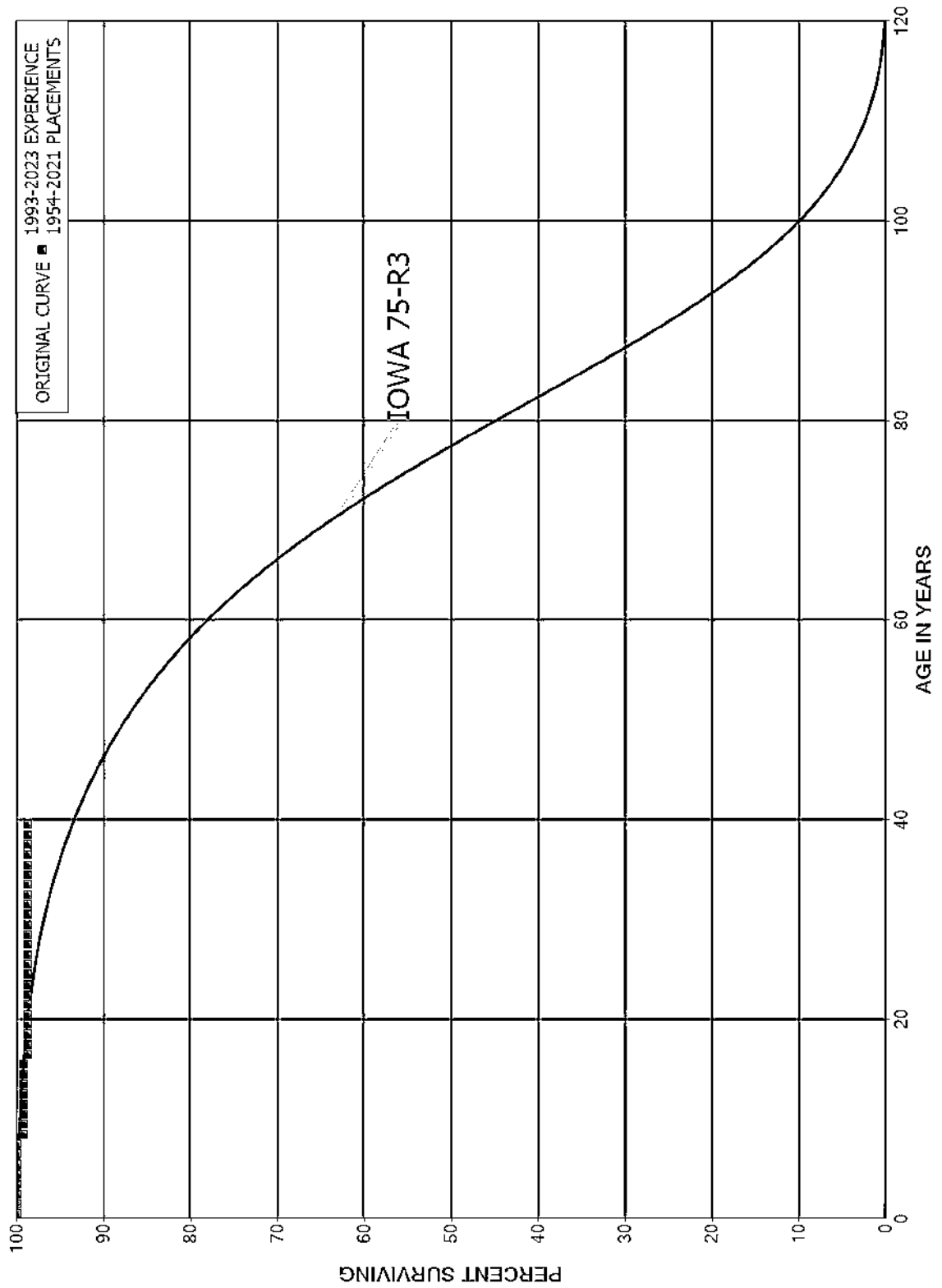
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	14,764,177	3,085	0.0002	0.9998	99.55
40.5	14,755,095	62,508	0.0042	0.9958	99.53
41.5	14,747,370	7,834	0.0005	0.9995	99.11
42.5	14,662,635	205,722	0.0140	0.9860	99.05
43.5	14,186,111	76,733	0.0054	0.9946	97.67
44.5	13,990,524	145,016	0.0104	0.9896	97.14
45.5	7,636,841	16,655	0.0022	0.9978	96.13
46.5	7,575,946	7,528	0.0010	0.9990	95.92
47.5	7,487,070	9,788	0.0013	0.9987	95.83
48.5	7,267,532	16,466	0.0023	0.9977	95.70
49.5	7,126,992	21,457	0.0030	0.9970	95.48
50.5	7,032,562	38,418	0.0055	0.9945	95.20
51.5	7,002,115	7,846	0.0011	0.9989	94.68
52.5	6,854,613	14,925	0.0022	0.9978	94.57
53.5	6,601,421	8,583	0.0013	0.9987	94.36
54.5	2,238,425	1,419	0.0006	0.9994	94.24
55.5	2,159,184	2,792	0.0013	0.9987	94.18
56.5	2,106,595	3,992	0.0019	0.9981	94.06
57.5	1,908,106	1,592	0.0008	0.9992	93.88
58.5	1,809,017	2,306	0.0013	0.9987	93.80
59.5	1,729,324	2,499	0.0014	0.9986	93.68
60.5	1,310,484	1,196	0.0009	0.9991	93.55
61.5	1,250,094	4,143	0.0033	0.9967	93.46
62.5	1,215,839	6,257	0.0051	0.9949	93.15
63.5	1,038,323	1,166	0.0011	0.9989	92.67
64.5	978,219		0.0000	1.0000	92.57
65.5	844,329		0.0000	1.0000	92.57
66.5	145,106		0.0000	1.0000	92.57
67.5					92.57

EL PASO ELECTRIC COMPANY
 ACCOUNT 359.00 ROADS AND TRAILS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1954-2021

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,502,016		0.0000	1.0000	100.00
0.5	3,622,112	1,646	0.0005	0.9995	100.00
1.5	3,620,466		0.0000	1.0000	99.95
2.5	3,500,271		0.0000	1.0000	99.95
3.5	3,500,271	534	0.0002	0.9998	99.95
4.5	2,419,042		0.0000	1.0000	99.94
5.5	2,034,272		0.0000	1.0000	99.94
6.5	2,017,207		0.0000	1.0000	99.94
7.5	898,131	7,327	0.0082	0.9918	99.94
8.5	1,099,259		0.0000	1.0000	99.12
9.5	1,099,259		0.0000	1.0000	99.12
10.5	1,099,259		0.0000	1.0000	99.12
11.5	1,099,259		0.0000	1.0000	99.12
12.5	1,099,259		0.0000	1.0000	99.12
13.5	1,099,259		0.0000	1.0000	99.12
14.5	1,021,745		0.0000	1.0000	99.12
15.5	1,021,745	3,758	0.0037	0.9963	99.12
16.5	1,017,986		0.0000	1.0000	98.76
17.5	1,017,986		0.0000	1.0000	98.76
18.5	1,017,986		0.0000	1.0000	98.76
19.5	1,017,986		0.0000	1.0000	98.76
20.5	1,017,986		0.0000	1.0000	98.76
21.5	1,017,986		0.0000	1.0000	98.76
22.5	1,017,986		0.0000	1.0000	98.76
23.5	779,495		0.0000	1.0000	98.76
24.5	481,341		0.0000	1.0000	98.76
25.5	481,341		0.0000	1.0000	98.76
26.5	318,852		0.0000	1.0000	98.76
27.5	317,465		0.0000	1.0000	98.76
28.5	317,465		0.0000	1.0000	98.76
29.5	317,465		0.0000	1.0000	98.76
30.5	317,465		0.0000	1.0000	98.76
31.5	204,696		0.0000	1.0000	98.76
32.5	204,696		0.0000	1.0000	98.76
33.5	204,696		0.0000	1.0000	98.76
34.5	204,696		0.0000	1.0000	98.76
35.5	204,696		0.0000	1.0000	98.76
36.5	204,696		0.0000	1.0000	98.76
37.5	204,696		0.0000	1.0000	98.76
38.5	205,444		0.0000	1.0000	98.76

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

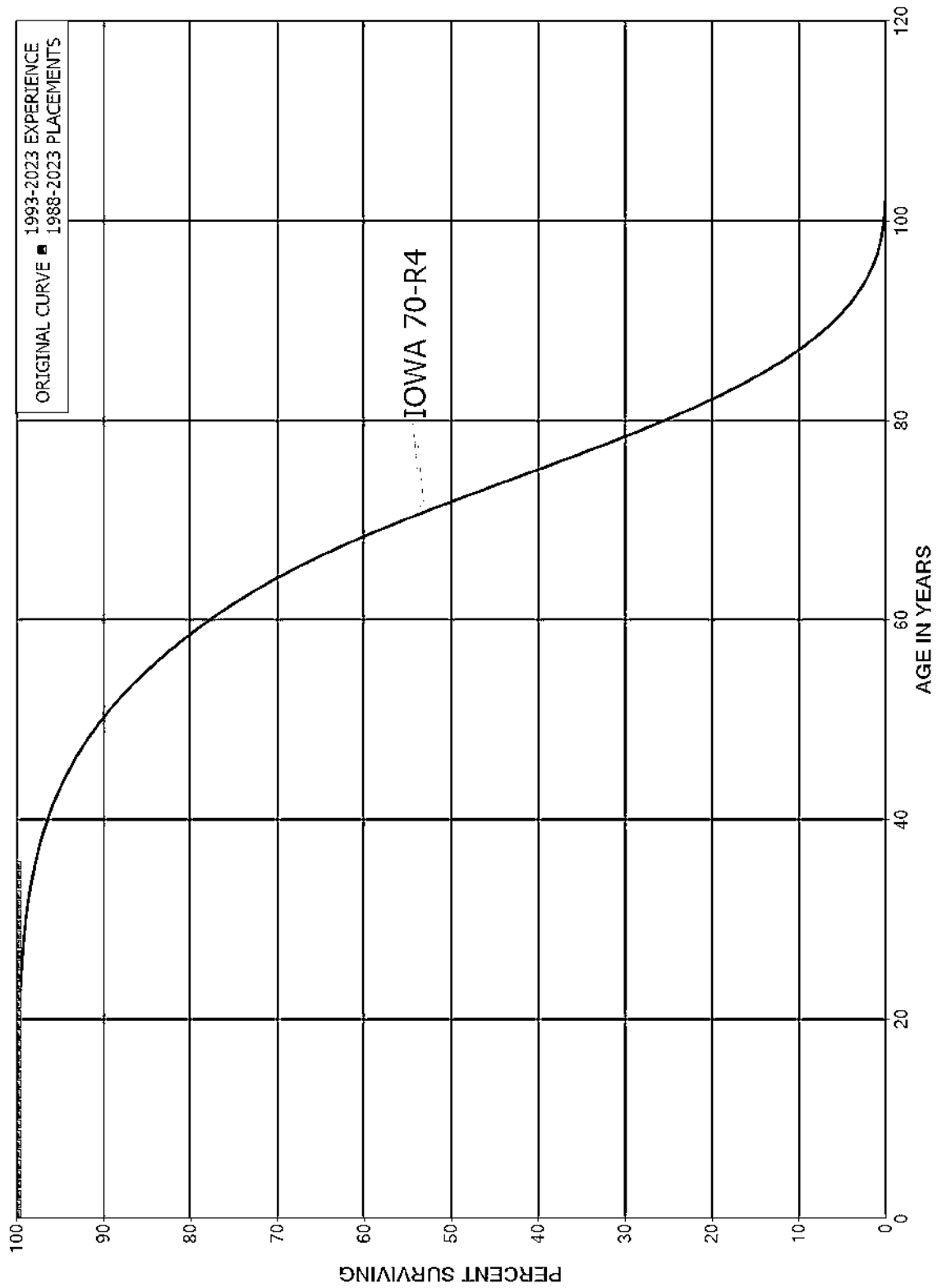
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2021

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	748		0.0000	1.0000	98.76
40.5	748		0.0000	1.0000	98.76
41.5	748		0.0000	1.0000	98.76
42.5	748		0.0000	1.0000	98.76
43.5	748		0.0000	1.0000	98.76
44.5	748		0.0000	1.0000	98.76
45.5	748	748	1.0000		98.76
46.5					

EL PASO ELECTRIC COMPANY
 ACCOUNT 360.10 LAND RIGHTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 360.10 LAND RIGHTS

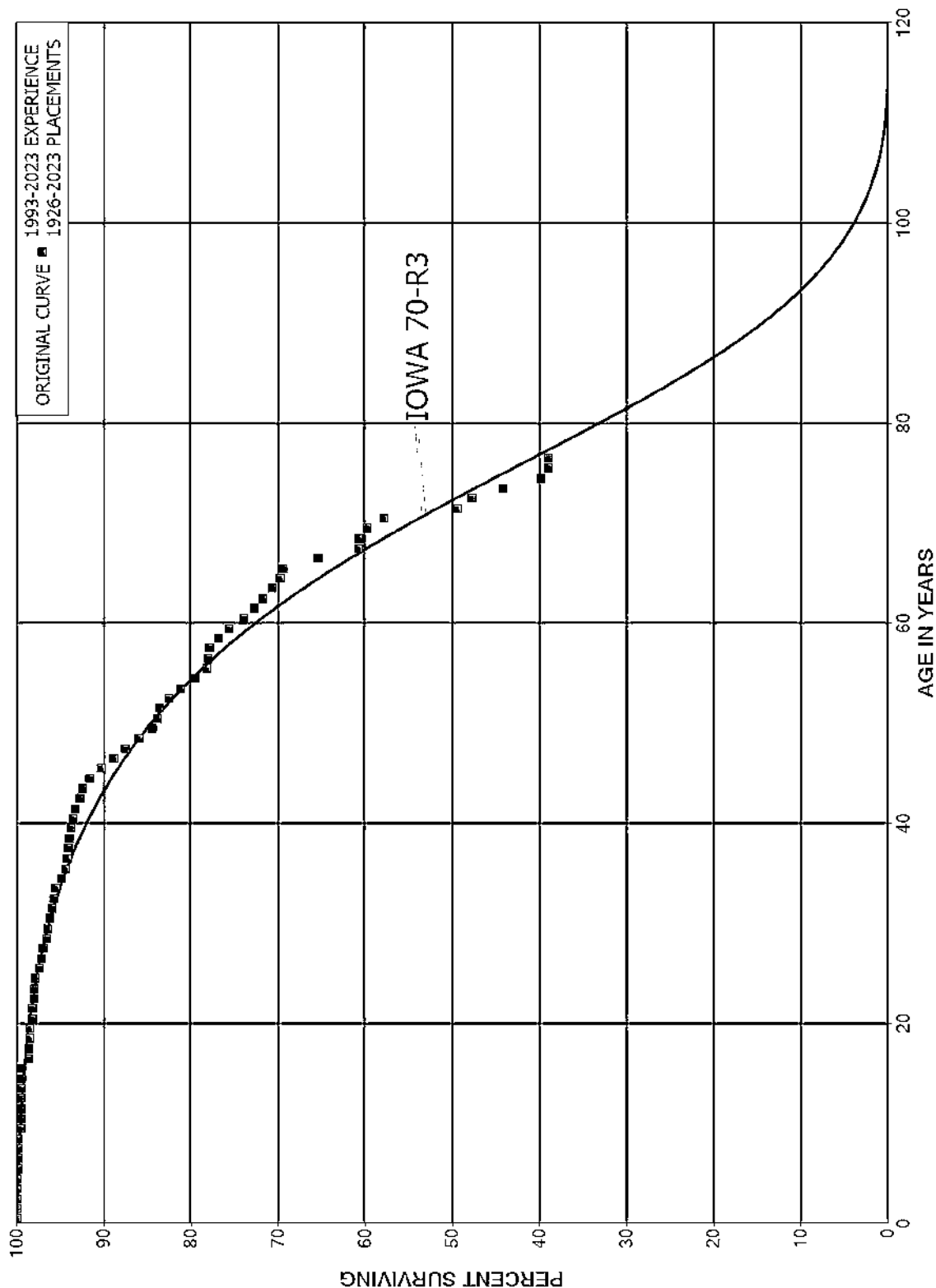
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,742,648		0.0000	1.0000	100.00
0.5	4,000,155		0.0000	1.0000	100.00
1.5	2,998,428		0.0000	1.0000	100.00
2.5	2,685,338		0.0000	1.0000	100.00
3.5	2,540,810		0.0000	1.0000	100.00
4.5	2,264,329		0.0000	1.0000	100.00
5.5	2,263,764		0.0000	1.0000	100.00
6.5	2,263,764		0.0000	1.0000	100.00
7.5	2,263,764		0.0000	1.0000	100.00
8.5	2,262,349		0.0000	1.0000	100.00
9.5	2,262,349		0.0000	1.0000	100.00
10.5	2,262,349		0.0000	1.0000	100.00
11.5	2,262,349		0.0000	1.0000	100.00
12.5	2,262,349		0.0000	1.0000	100.00
13.5	931,700		0.0000	1.0000	100.00
14.5	931,700		0.0000	1.0000	100.00
15.5	931,700		0.0000	1.0000	100.00
16.5	931,700		0.0000	1.0000	100.00
17.5	931,700		0.0000	1.0000	100.00
18.5	842,722		0.0000	1.0000	100.00
19.5	590,595		0.0000	1.0000	100.00
20.5	547,314		0.0000	1.0000	100.00
21.5	544,493		0.0000	1.0000	100.00
22.5	537,110		0.0000	1.0000	100.00
23.5	530,194		0.0000	1.0000	100.00
24.5	520,083		0.0000	1.0000	100.00
25.5	513,156		0.0000	1.0000	100.00
26.5	499,137		0.0000	1.0000	100.00
27.5	495,847		0.0000	1.0000	100.00
28.5	484,595		0.0000	1.0000	100.00
29.5	479,066		0.0000	1.0000	100.00
30.5	477,972		0.0000	1.0000	100.00
31.5	151,036		0.0000	1.0000	100.00
32.5	108,415		0.0000	1.0000	100.00
33.5	75,332		0.0000	1.0000	100.00
34.5	33,783		0.0000	1.0000	100.00
35.5					100.00

EL PASO ELECTRIC COMPANY
 ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,665,099		0.0000	1.0000	100.00
0.5	33,186,701		0.0000	1.0000	100.00
1.5	27,915,472	7,509	0.0003	0.9997	100.00
2.5	25,268,983	235	0.0000	1.0000	99.97
3.5	22,443,189		0.0000	1.0000	99.97
4.5	16,970,834	18,726	0.0011	0.9989	99.97
5.5	14,532,981		0.0000	1.0000	99.86
6.5	10,679,472	2,565	0.0002	0.9998	99.86
7.5	7,952,502	2,724	0.0003	0.9997	99.84
8.5	7,348,942	18,598	0.0025	0.9975	99.80
9.5	6,882,367	153	0.0000	1.0000	99.55
10.5	5,334,413	1,221	0.0002	0.9998	99.55
11.5	4,907,747		0.0000	1.0000	99.53
12.5	5,328,591	521	0.0001	0.9999	99.53
13.5	3,263,721	2,448	0.0008	0.9992	99.52
14.5	3,270,387		0.0000	1.0000	99.44
15.5	3,197,004	25,846	0.0081	0.9919	99.44
16.5	3,181,757	1,604	0.0005	0.9995	98.64
17.5	3,056,924	1,697	0.0006	0.9994	98.59
18.5	3,068,019	11	0.0000	1.0000	98.53
19.5	2,955,889	10,332	0.0035	0.9965	98.53
20.5	2,916,605	1,778	0.0006	0.9994	98.19
21.5	2,919,597	3,884	0.0013	0.9987	98.13
22.5	2,883,876	1,325	0.0005	0.9995	98.00
23.5	2,056,201	3,523	0.0017	0.9983	97.95
24.5	2,092,084	8,691	0.0042	0.9958	97.79
25.5	2,110,919	4,193	0.0020	0.9980	97.38
26.5	2,081,675	5,603	0.0027	0.9973	97.19
27.5	2,078,004	8,179	0.0039	0.9961	96.92
28.5	2,053,815	3,977	0.0019	0.9981	96.54
29.5	1,917,791	3,741	0.0020	0.9980	96.36
30.5	1,825,304	4,625	0.0025	0.9975	96.17
31.5	1,773,190	3,611	0.0020	0.9980	95.92
32.5	1,775,976	4,533	0.0026	0.9974	95.73
33.5	1,724,427	11,499	0.0067	0.9933	95.48
34.5	1,548,786	7,837	0.0051	0.9949	94.85
35.5	1,542,589	3,775	0.0024	0.9976	94.37
36.5	1,447,230	1,457	0.0010	0.9990	94.14
37.5	1,376,763	1,495	0.0011	0.9989	94.04
38.5	1,326,710	3,564	0.0027	0.9973	93.94

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

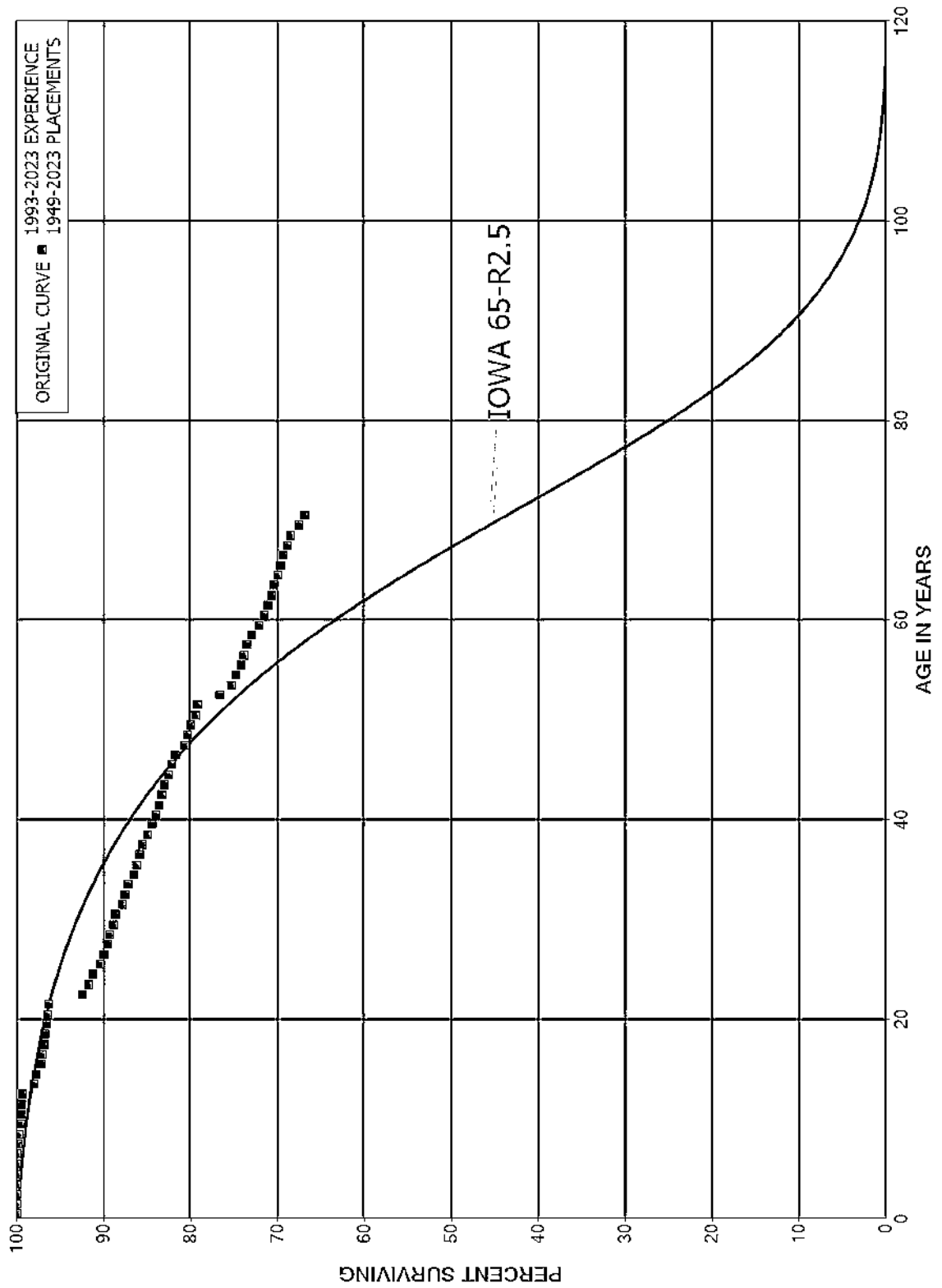
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	1,280,282	2,465	0.0019	0.9981	93.69
40.5	1,134,067	2,663	0.0023	0.9977	93.51
41.5	1,112,172	7,136	0.0064	0.9936	93.29
42.5	1,063,190	3,862	0.0036	0.9964	92.69
43.5	640,702	5,439	0.0085	0.9915	92.35
44.5	624,746	8,478	0.0136	0.9864	91.57
45.5	596,819	9,511	0.0159	0.9841	90.33
46.5	578,289	8,744	0.0151	0.9849	88.89
47.5	549,471	10,108	0.0184	0.9816	87.54
48.5	504,565	8,942	0.0177	0.9823	85.93
49.5	450,759	3,144	0.0070	0.9930	84.41
50.5	406,774	1,099	0.0027	0.9973	83.82
51.5	392,771	5,285	0.0135	0.9865	83.59
52.5	385,994	6,094	0.0158	0.9842	82.47
53.5	358,355	7,200	0.0201	0.9799	81.17
54.5	335,424	5,629	0.0168	0.9832	79.54
55.5	300,868	422	0.0014	0.9986	78.20
56.5	275,232	888	0.0032	0.9968	78.09
57.5	274,018	3,487	0.0127	0.9873	77.84
58.5	267,800	4,433	0.0166	0.9834	76.85
59.5	254,683	5,491	0.0216	0.9784	75.58
60.5	241,291	3,881	0.0161	0.9839	73.95
61.5	224,972	3,357	0.0149	0.9851	72.76
62.5	207,795	3,183	0.0153	0.9847	71.67
63.5	203,244	2,585	0.0127	0.9873	70.58
64.5	199,080	906	0.0045	0.9955	69.68
65.5	188,152	10,889	0.0579	0.9421	69.36
66.5	174,122	12,213	0.0701	0.9299	65.35
67.5	112,169	17	0.0002	0.9998	60.76
68.5	61,427	1,032	0.0168	0.9832	60.75
69.5	54,742	1,748	0.0319	0.9681	59.73
70.5	48,251	7,021	0.1455	0.8545	57.82
71.5	33,196	1,121	0.0338	0.9662	49.41
72.5	16,854	1,265	0.0750	0.9250	47.74
73.5	10,451	1,029	0.0984	0.9016	44.16
74.5	5,075	112	0.0221	0.9779	39.81
75.5	510		0.0000	1.0000	38.94
76.5					38.94

EL PASO ELECTRIC COMPANY
 ACCOUNT 362.00 STATION EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	362,718,041	5,778	0.0000	1.0000	100.00
0.5	311,543,397	4,784	0.0000	1.0000	100.00
1.5	293,118,480	18,582	0.0001	0.9999	100.00
2.5	269,487,838	1,958	0.0000	1.0000	99.99
3.5	258,907,308	62,406	0.0002	0.9998	99.99
4.5	210,687,747	62,318	0.0003	0.9997	99.97
5.5	185,112,559	30,881	0.0002	0.9998	99.94
6.5	170,096,269	164,602	0.0010	0.9990	99.92
7.5	165,096,707	140,311	0.0008	0.9992	99.82
8.5	158,417,867	294,340	0.0019	0.9981	99.74
9.5	144,342,572	142,182	0.0010	0.9990	99.55
10.5	132,190,429	130,114	0.0010	0.9990	99.45
11.5	117,131,314	126,518	0.0011	0.9989	99.36
12.5	115,491,130	1,465,394	0.0127	0.9873	99.25
13.5	106,370,237	272,765	0.0026	0.9974	97.99
14.5	94,409,997	547,480	0.0058	0.9942	97.74
15.5	83,545,673	70,888	0.0008	0.9992	97.17
16.5	84,245,878	249,502	0.0030	0.9970	97.09
17.5	80,637,010	100,452	0.0012	0.9988	96.80
18.5	78,414,139	111,758	0.0014	0.9986	96.68
19.5	69,201,635	138,647	0.0020	0.9980	96.54
20.5	63,075,984	18,639	0.0003	0.9997	96.35
21.5	61,973,980	2,521,789	0.0407	0.9593	96.32
22.5	57,157,913	407,437	0.0071	0.9929	92.40
23.5	53,101,488	334,541	0.0063	0.9937	91.74
24.5	52,901,333	454,915	0.0086	0.9914	91.17
25.5	48,983,653	215,488	0.0044	0.9956	90.38
26.5	49,354,235	245,080	0.0050	0.9950	89.98
27.5	45,886,254	150,829	0.0033	0.9967	89.54
28.5	43,515,674	191,884	0.0044	0.9956	89.24
29.5	38,548,806	116,837	0.0030	0.9970	88.85
30.5	41,201,944	357,336	0.0087	0.9913	88.58
31.5	41,336,927	162,063	0.0039	0.9961	87.81
32.5	39,690,460	156,654	0.0039	0.9961	87.47
33.5	37,620,081	280,299	0.0075	0.9925	87.12
34.5	33,380,819	104,381	0.0031	0.9969	86.47
35.5	33,333,616	139,486	0.0042	0.9958	86.20
36.5	31,858,365	106,027	0.0033	0.9967	85.84
37.5	32,635,583	224,204	0.0069	0.9931	85.56
38.5	31,751,808	233,841	0.0074	0.9926	84.97

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

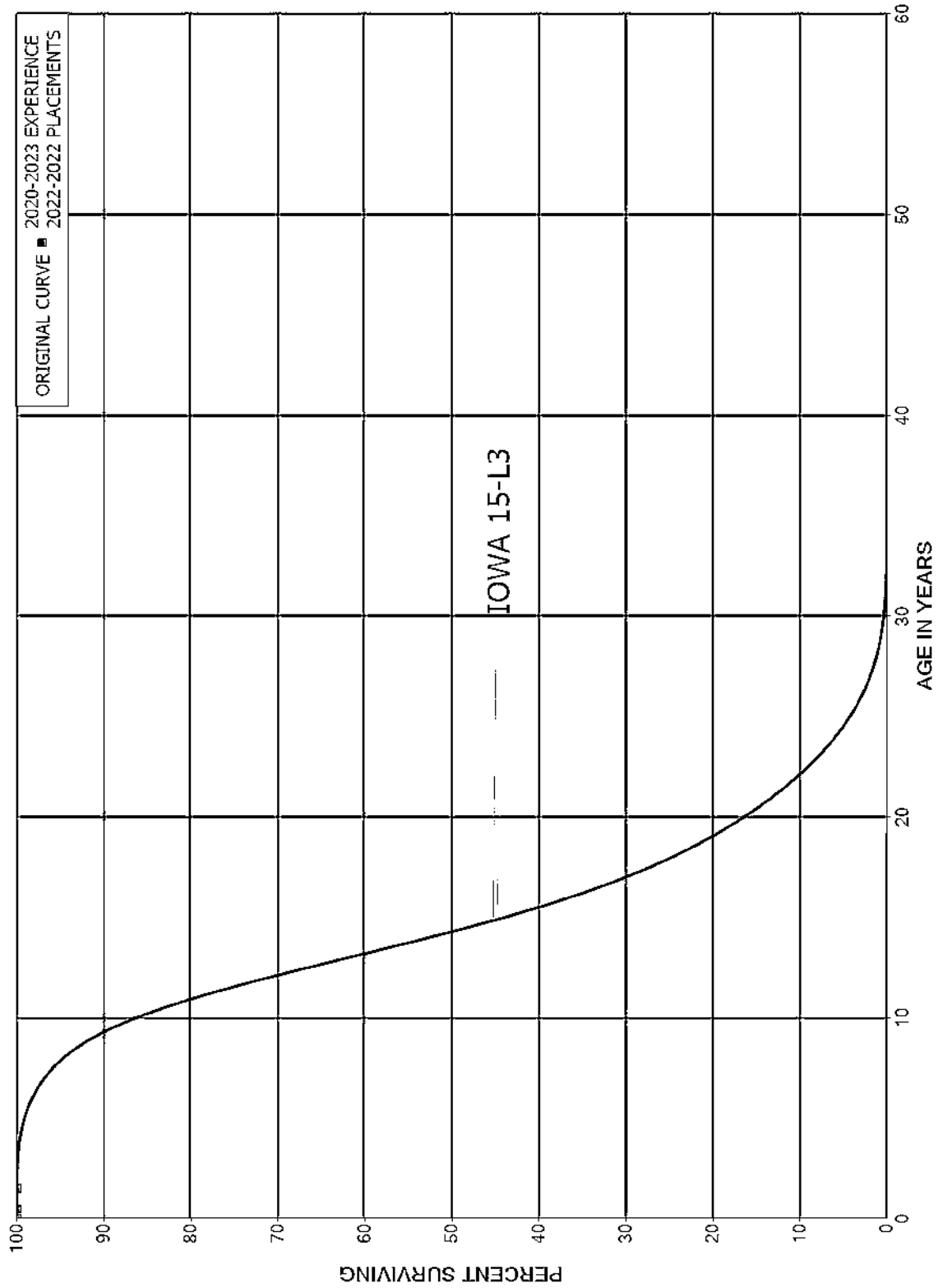
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,349,810	164,632	0.0053	0.9947	84.34
40.5	28,388,607	92,611	0.0033	0.9967	83.90
41.5	27,820,267	101,445	0.0036	0.9964	83.63
42.5	27,242,341	123,967	0.0046	0.9954	83.32
43.5	25,234,911	127,035	0.0050	0.9950	82.94
44.5	24,951,663	118,342	0.0047	0.9953	82.52
45.5	23,727,497	133,440	0.0056	0.9944	82.13
46.5	23,369,435	303,349	0.0130	0.9870	81.67
47.5	21,116,978	98,254	0.0047	0.9953	80.61
48.5	19,385,059	64,888	0.0033	0.9967	80.24
49.5	18,608,550	138,667	0.0075	0.9925	79.97
50.5	18,347,901	40,303	0.0022	0.9978	79.37
51.5	17,553,820	578,627	0.0330	0.9670	79.20
52.5	16,310,953	267,933	0.0164	0.9836	76.59
53.5	15,415,390	132,422	0.0086	0.9914	75.33
54.5	14,588,730	94,835	0.0065	0.9935	74.68
55.5	13,446,317	60,081	0.0045	0.9955	74.20
56.5	13,070,402	63,483	0.0049	0.9951	73.86
57.5	12,512,053	96,136	0.0077	0.9923	73.51
58.5	12,126,066	137,376	0.0113	0.9887	72.94
59.5	11,592,601	106,322	0.0092	0.9908	72.11
60.5	11,394,950	57,636	0.0051	0.9949	71.45
61.5	5,419,364	37,255	0.0069	0.9931	71.09
62.5	4,487,356	15,818	0.0035	0.9965	70.60
63.5	3,975,999	21,062	0.0053	0.9947	70.35
64.5	3,469,617	20,824	0.0060	0.9940	69.98
65.5	3,265,845	11,614	0.0036	0.9964	69.56
66.5	2,884,126	20,241	0.0070	0.9930	69.31
67.5	2,212,521	9,775	0.0044	0.9956	68.83
68.5	1,087,618	15,931	0.0146	0.9854	68.52
69.5	851,356	8,207	0.0096	0.9904	67.52
70.5	473,113	933	0.0020	0.9980	66.87
71.5	300,177	7,206	0.0240	0.9760	66.74
72.5	279,105	4,093	0.0147	0.9853	65.14
73.5	128,320		0.0000	1.0000	64.18
74.5					64.18

EL PASO ELECTRIC COMPANY
 ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT
 ORIGINAL AND SMOOTH SURVIVOR CURVES



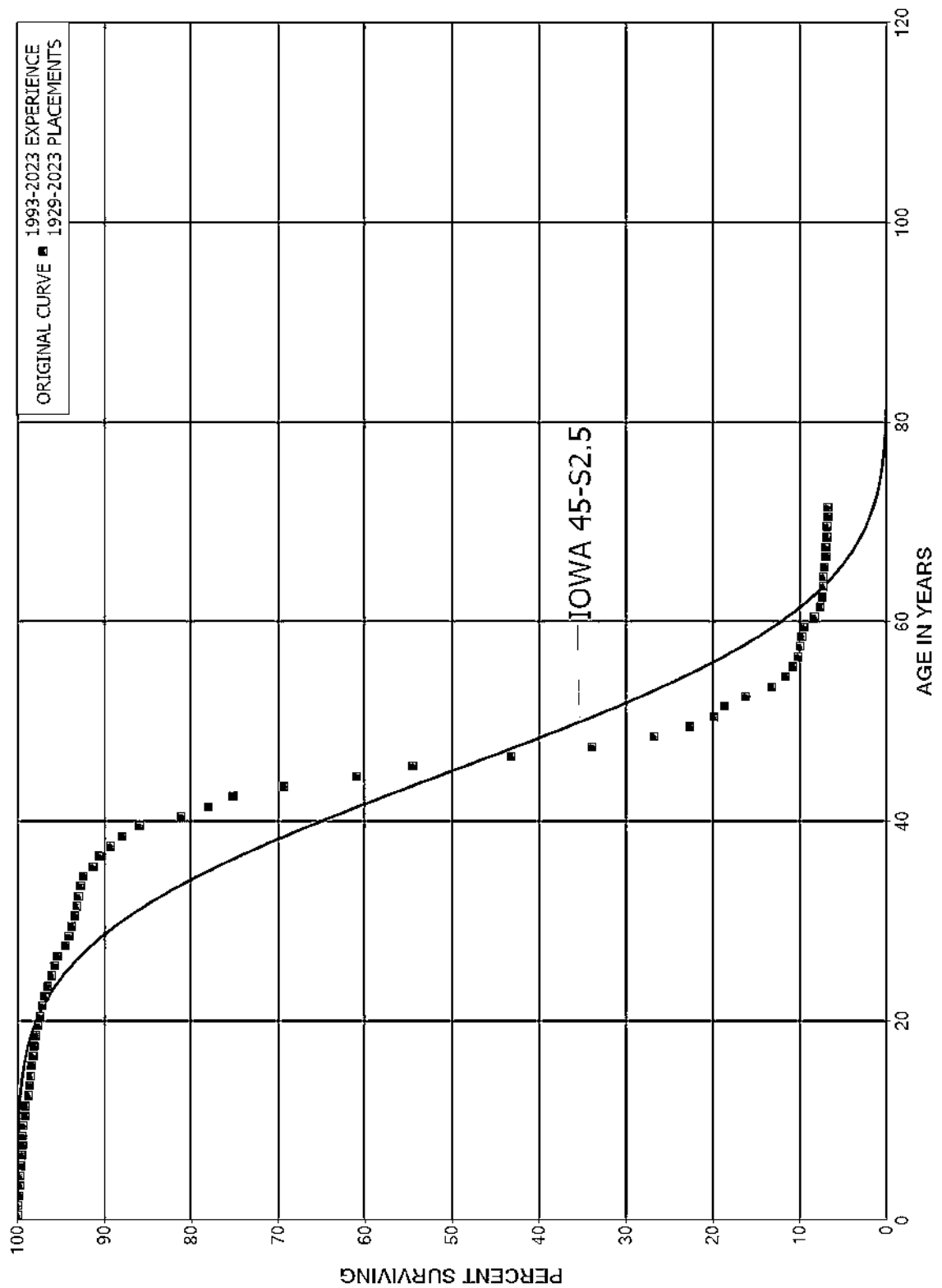
EL PASO ELECTRIC COMPANY

ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 2022-2022			EXPERIENCE BAND 2020-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	2,162,780		0.0000	1.0000	100.00
0.5	2,162,780		0.0000	1.0000	100.00
1.5					100.00

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



EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	208,129,290	17,009	0.0001	0.9999	100.00
0.5	195,763,496	130,662	0.0007	0.9993	99.99
1.5	185,547,095	158,808	0.0009	0.9991	99.93
2.5	175,457,450	130,050	0.0007	0.9993	99.84
3.5	166,710,039	89,529	0.0005	0.9995	99.77
4.5	157,623,348	137,919	0.0009	0.9991	99.71
5.5	151,735,316	151,689	0.0010	0.9990	99.62
6.5	145,095,228	132,279	0.0009	0.9991	99.53
7.5	138,843,709	127,172	0.0009	0.9991	99.43
8.5	132,401,478	146,783	0.0011	0.9989	99.34
9.5	127,047,146	158,950	0.0013	0.9987	99.23
10.5	122,610,611	110,461	0.0009	0.9991	99.11
11.5	116,421,693	322,481	0.0028	0.9972	99.02
12.5	109,883,141	113,055	0.0010	0.9990	98.75
13.5	105,475,749	163,595	0.0016	0.9984	98.64
14.5	100,105,771	118,359	0.0012	0.9988	98.49
15.5	94,058,267	160,913	0.0017	0.9983	98.37
16.5	88,041,098	134,705	0.0015	0.9985	98.21
17.5	84,633,245	182,470	0.0022	0.9978	98.06
18.5	76,004,021	152,068	0.0020	0.9980	97.84
19.5	70,194,610	191,464	0.0027	0.9973	97.65
20.5	66,742,232	170,153	0.0025	0.9975	97.38
21.5	62,825,230	214,893	0.0034	0.9966	97.13
22.5	58,352,900	205,465	0.0035	0.9965	96.80
23.5	52,936,311	202,222	0.0038	0.9962	96.46
24.5	48,068,937	186,311	0.0039	0.9961	96.09
25.5	45,134,184	164,131	0.0036	0.9964	95.72
26.5	42,154,834	397,754	0.0094	0.9906	95.37
27.5	39,398,560	172,262	0.0044	0.9956	94.47
28.5	35,957,274	125,546	0.0035	0.9965	94.06
29.5	33,880,157	106,841	0.0032	0.9968	93.73
30.5	32,233,612	87,104	0.0027	0.9973	93.44
31.5	30,683,550	65,013	0.0021	0.9979	93.18
32.5	28,732,093	75,364	0.0026	0.9974	92.99
33.5	27,317,894	94,547	0.0035	0.9965	92.74
34.5	25,407,392	306,492	0.0121	0.9879	92.42
35.5	23,478,747	172,585	0.0074	0.9926	91.31
36.5	21,672,001	311,621	0.0144	0.9856	90.63
37.5	19,619,175	310,759	0.0158	0.9842	89.33
38.5	17,711,954	385,730	0.0218	0.9782	87.92

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	15,904,416	894,718	0.0563	0.9437	86.00
40.5	13,842,975	533,142	0.0385	0.9615	81.16
41.5	11,724,758	424,324	0.0362	0.9638	78.04
42.5	10,204,465	801,785	0.0786	0.9214	75.21
43.5	8,280,370	993,458	0.1200	0.8800	69.30
44.5	6,190,271	658,739	0.1064	0.8936	60.99
45.5	4,795,305	993,080	0.2071	0.7929	54.50
46.5	3,499,872	757,916	0.2166	0.7834	43.21
47.5	2,416,320	506,257	0.2095	0.7905	33.85
48.5	1,640,655	257,380	0.1569	0.8431	26.76
49.5	1,170,870	141,849	0.1211	0.8789	22.56
50.5	908,711	54,350	0.0598	0.9402	19.83
51.5	744,857	100,664	0.1351	0.8649	18.64
52.5	635,314	117,047	0.1842	0.8158	16.12
53.5	470,586	55,063	0.1170	0.8830	13.15
54.5	392,721	30,630	0.0780	0.9220	11.61
55.5	349,962	16,411	0.0469	0.9531	10.71
56.5	321,830	7,766	0.0241	0.9759	10.21
57.5	307,323	8,355	0.0272	0.9728	9.96
58.5	296,310	6,503	0.0219	0.9781	9.69
59.5	286,945	35,177	0.1226	0.8774	9.48
60.5	251,921	20,177	0.0801	0.9199	8.31
61.5	235,384	6,512	0.0277	0.9723	7.65
62.5	234,002	5,402	0.0231	0.9769	7.44
63.5	237,681	1,002	0.0042	0.9958	7.27
64.5	212,286	215	0.0010	0.9990	7.23
65.5	182,726	6,080	0.0333	0.9667	7.23
66.5	144,336	1,089	0.0075	0.9925	6.99
67.5	107,764	1,468	0.0136	0.9864	6.93
68.5	68,416	569	0.0083	0.9917	6.84
69.5	67,847	248	0.0037	0.9963	6.78
70.5	67,599		0.0000	1.0000	6.76
71.5	66,363		0.0000	1.0000	6.76
72.5	55,281		0.0000	1.0000	6.76
73.5	44,681		0.0000	1.0000	6.76
74.5	41,081		0.0000	1.0000	6.76
75.5	41,081		0.0000	1.0000	6.76
76.5	41,081		0.0000	1.0000	6.76
77.5	40,419		0.0000	1.0000	6.76
78.5	40,419		0.0000	1.0000	6.76

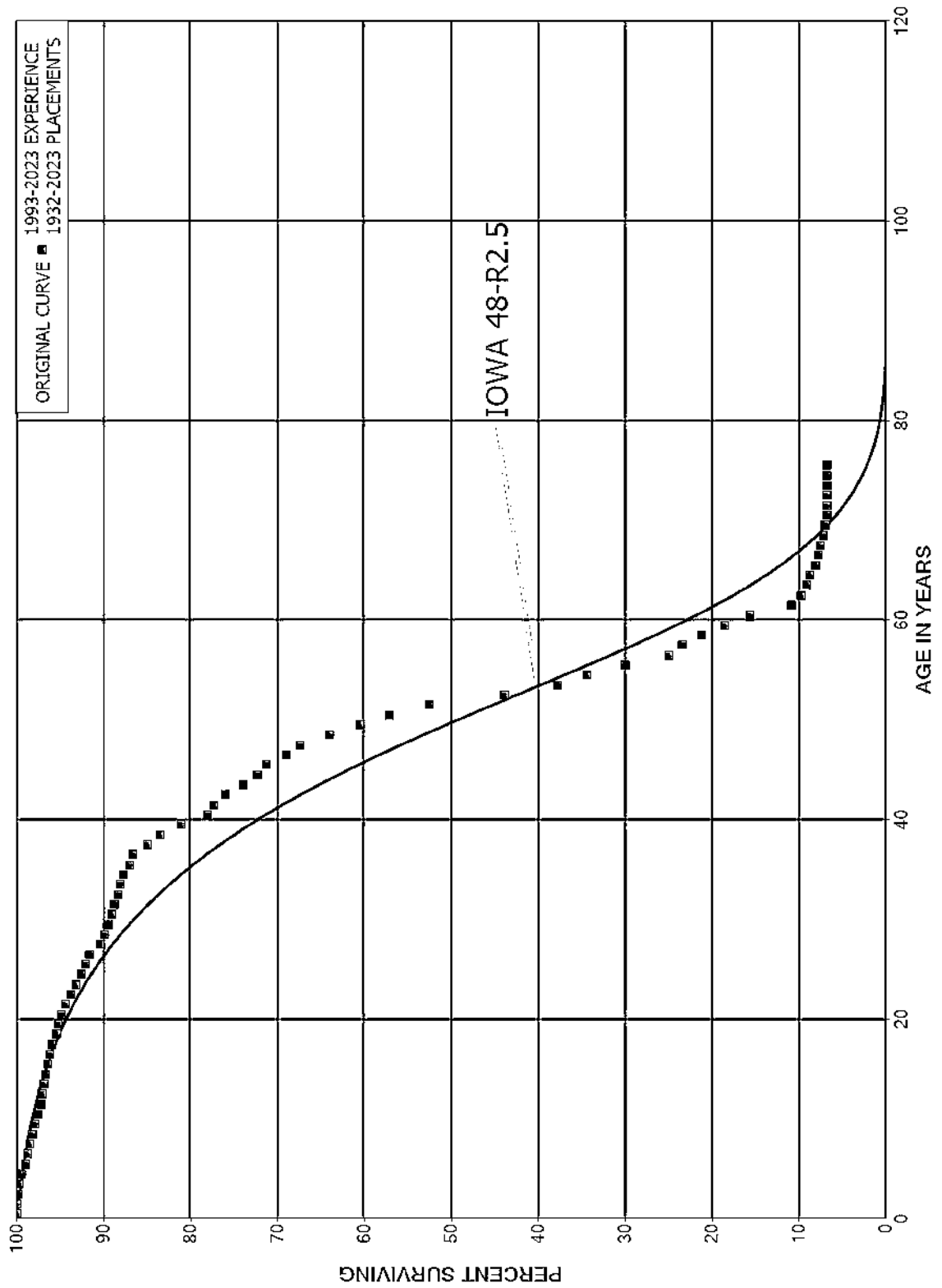
EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	34,859		0.0000	1.0000	6.76
80.5	30,508		0.0000	1.0000	6.76
81.5	29,120		0.0000	1.0000	6.76
82.5	28,481		0.0000	1.0000	6.76
83.5	25,109		0.0000	1.0000	6.76
84.5	22,844		0.0000	1.0000	6.76
85.5	22,454		0.0000	1.0000	6.76
86.5	20,842		0.0000	1.0000	6.76
87.5	17,829		0.0000	1.0000	6.76
88.5	16,052		0.0000	1.0000	6.76
89.5	13,875		0.0000	1.0000	6.76
90.5	12,019		0.0000	1.0000	6.76
91.5	10,315		0.0000	1.0000	6.76
92.5	8,410		0.0000	1.0000	6.76
93.5	3,280		0.0000	1.0000	6.76
94.5					6.76

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



EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,520,150	20,146	0.0001	0.9999	100.00
0.5	137,455,789	72,309	0.0005	0.9995	99.99
1.5	129,089,798	92,381	0.0007	0.9993	99.93
2.5	114,978,491	144,917	0.0013	0.9987	99.86
3.5	104,438,913	376,599	0.0036	0.9964	99.74
4.5	95,768,054	370,683	0.0039	0.9961	99.38
5.5	89,499,322	277,495	0.0031	0.9969	98.99
6.5	85,689,828	171,127	0.0020	0.9980	98.69
7.5	76,906,899	239,526	0.0031	0.9969	98.49
8.5	72,758,797	262,457	0.0036	0.9964	98.18
9.5	68,126,242	216,314	0.0032	0.9968	97.83
10.5	65,669,793	206,828	0.0031	0.9969	97.52
11.5	62,286,606	113,435	0.0018	0.9982	97.21
12.5	58,227,735	112,096	0.0019	0.9981	97.03
13.5	56,069,166	125,649	0.0022	0.9978	96.85
14.5	53,643,641	126,675	0.0024	0.9976	96.63
15.5	49,849,650	139,164	0.0028	0.9972	96.40
16.5	46,397,060	92,220	0.0020	0.9980	96.13
17.5	44,838,507	252,419	0.0056	0.9944	95.94
18.5	40,360,775	103,311	0.0026	0.9974	95.40
19.5	37,852,545	137,811	0.0036	0.9964	95.16
20.5	36,320,555	150,236	0.0041	0.9959	94.81
21.5	34,557,706	249,789	0.0072	0.9928	94.42
22.5	32,411,222	196,357	0.0061	0.9939	93.74
23.5	31,193,047	218,557	0.0070	0.9930	93.17
24.5	28,952,871	129,977	0.0045	0.9955	92.51
25.5	27,632,775	161,567	0.0058	0.9942	92.10
26.5	26,100,259	325,630	0.0125	0.9875	91.56
27.5	24,545,566	155,039	0.0063	0.9937	90.42
28.5	22,789,327	119,206	0.0052	0.9948	89.85
29.5	21,980,397	63,423	0.0029	0.9971	89.38
30.5	21,480,382	102,076	0.0048	0.9952	89.12
31.5	20,392,345	98,776	0.0048	0.9952	88.70
32.5	19,172,252	47,955	0.0025	0.9975	88.27
33.5	18,300,821	60,741	0.0033	0.9967	88.05
34.5	17,469,434	151,881	0.0087	0.9913	87.75
35.5	16,486,262	78,929	0.0048	0.9952	86.99
36.5	15,906,102	296,773	0.0187	0.9813	86.57
37.5	15,047,015	261,292	0.0174	0.9826	84.96
38.5	13,790,856	398,640	0.0289	0.9711	83.48

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,742,371	470,128	0.0369	0.9631	81.07
40.5	11,736,986	123,086	0.0105	0.9895	78.08
41.5	10,658,368	178,980	0.0168	0.9832	77.26
42.5	9,770,813	259,962	0.0266	0.9734	75.96
43.5	8,825,535	201,148	0.0228	0.9772	73.94
44.5	7,747,258	109,044	0.0141	0.9859	72.26
45.5	6,815,668	218,351	0.0320	0.9680	71.24
46.5	6,288,017	146,813	0.0233	0.9767	68.96
47.5	5,648,577	282,229	0.0500	0.9500	67.35
48.5	4,831,261	261,403	0.0541	0.9459	63.98
49.5	4,141,089	238,873	0.0577	0.9423	60.52
50.5	3,566,034	281,806	0.0790	0.9210	57.03
51.5	3,018,356	496,547	0.1645	0.8355	52.52
52.5	2,506,200	350,860	0.1400	0.8600	43.88
53.5	1,834,302	162,459	0.0886	0.9114	37.74
54.5	1,385,576	180,503	0.1303	0.8697	34.40
55.5	1,073,027	179,062	0.1669	0.8331	29.92
56.5	816,053	51,337	0.0629	0.9371	24.92
57.5	700,119	64,886	0.0927	0.9073	23.36
58.5	598,218	74,389	0.1244	0.8756	21.19
59.5	483,206	75,414	0.1561	0.8439	18.56
60.5	379,437	117,101	0.3086	0.6914	15.66
61.5	209,559	20,612	0.0984	0.9016	10.83
62.5	152,320	11,139	0.0731	0.9269	9.76
63.5	141,181	5,676	0.0402	0.9598	9.05
64.5	135,505	9,046	0.0668	0.9332	8.68
65.5	88,684	3,884	0.0438	0.9562	8.10
66.5	84,801	2,446	0.0288	0.9712	7.75
67.5	82,355	3,408	0.0414	0.9586	7.53
68.5	78,947	3,165	0.0401	0.9599	7.21
69.5	75,782	1,592	0.0210	0.9790	6.93
70.5	74,190	231	0.0031	0.9969	6.78
71.5	71,707	1	0.0000	1.0000	6.76
72.5	62,581		0.0000	1.0000	6.76
73.5	62,581		0.0000	1.0000	6.76
74.5	54,634		0.0000	1.0000	6.76
75.5	32,760		0.0000	1.0000	6.76
76.5	32,760		0.0000	1.0000	6.76
77.5	32,760		0.0000	1.0000	6.76
78.5	32,760		0.0000	1.0000	6.76

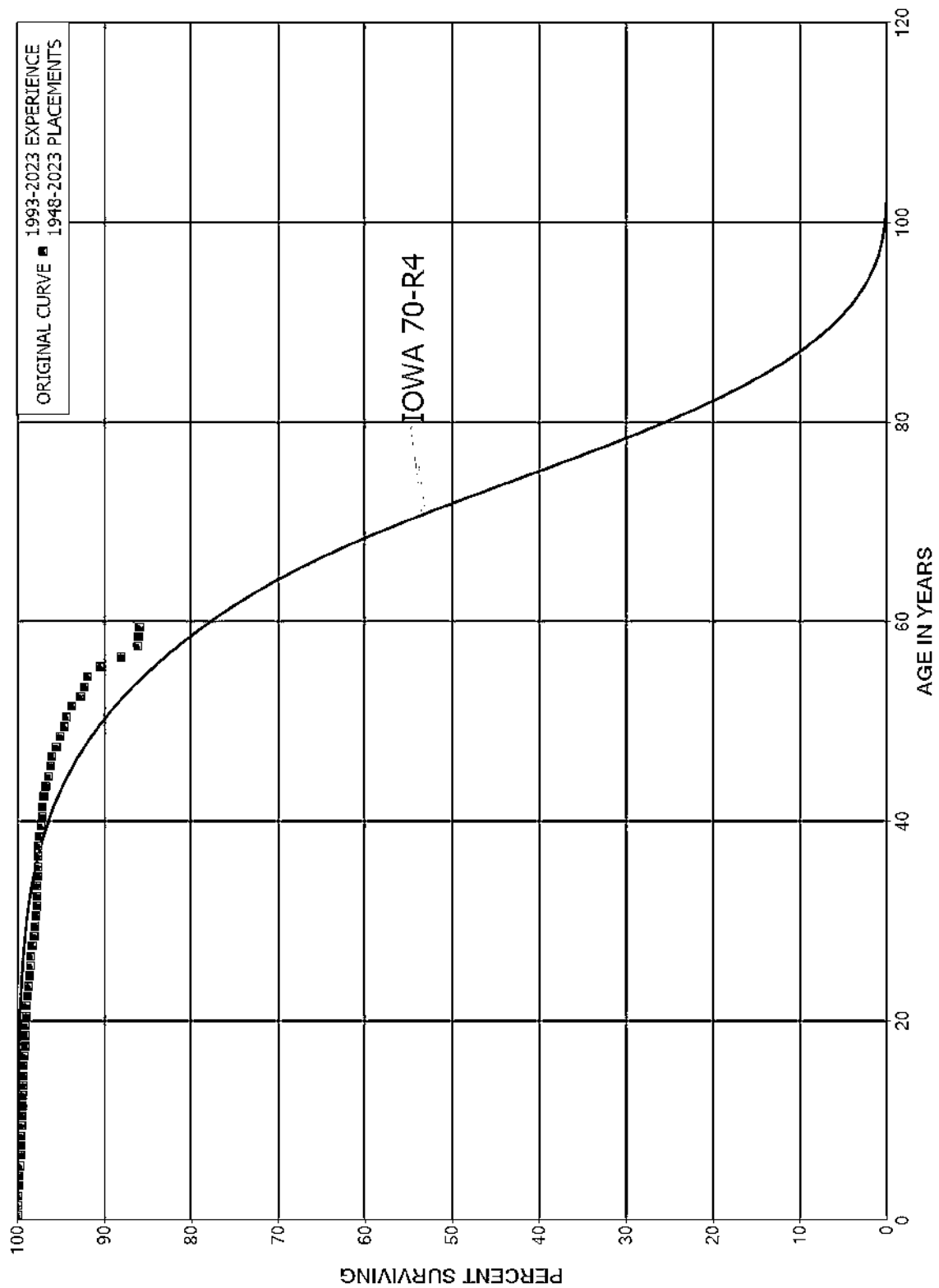
EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
79.5	32,760		0.0000	1.0000	6.76
80.5	29,212		0.0000	1.0000	6.76
81.5	29,212		0.0000	1.0000	6.76
82.5	27,597		0.0000	1.0000	6.76
83.5	22,619		0.0000	1.0000	6.76
84.5	20,025		0.0000	1.0000	6.76
85.5	17,160		0.0000	1.0000	6.76
86.5	11,403		0.0000	1.0000	6.76
87.5	8,271		0.0000	1.0000	6.76
88.5	5,423		0.0000	1.0000	6.76
89.5	3,870		0.0000	1.0000	6.76
90.5	1,770		0.0000	1.0000	6.76
91.5					6.76

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



EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,242,865	19,148	0.0001	0.9999	100.00
0.5	148,299,255	80,380	0.0005	0.9995	99.99
1.5	139,874,103	57,901	0.0004	0.9996	99.93
2.5	133,021,019	79,075	0.0006	0.9994	99.89
3.5	127,241,361	58,458	0.0005	0.9995	99.83
4.5	121,464,639	72,839	0.0006	0.9994	99.79
5.5	117,188,889	68,399	0.0006	0.9994	99.73
6.5	113,231,971	58,177	0.0005	0.9995	99.67
7.5	108,352,172	47,615	0.0004	0.9996	99.62
8.5	106,193,112	51,301	0.0005	0.9995	99.57
9.5	101,225,664	59,638	0.0006	0.9994	99.53
10.5	97,399,261	54,602	0.0006	0.9994	99.47
11.5	93,484,378	58,637	0.0006	0.9994	99.41
12.5	91,357,831	33,614	0.0004	0.9996	99.35
13.5	89,642,089	24,979	0.0003	0.9997	99.31
14.5	85,505,950	38,555	0.0005	0.9995	99.29
15.5	80,406,344	48,244	0.0006	0.9994	99.24
16.5	74,007,239	55,889	0.0008	0.9992	99.18
17.5	69,230,800	27,633	0.0004	0.9996	99.11
18.5	63,217,025	29,632	0.0005	0.9995	99.07
19.5	55,610,435	19,316	0.0003	0.9997	99.02
20.5	50,259,484	47,398	0.0009	0.9991	98.99
21.5	45,280,605	29,485	0.0007	0.9993	98.89
22.5	41,355,861	40,706	0.0010	0.9990	98.83
23.5	37,675,223	35,370	0.0009	0.9991	98.73
24.5	33,481,535	28,768	0.0009	0.9991	98.64
25.5	29,020,277	29,120	0.0010	0.9990	98.55
26.5	26,768,323	46,445	0.0017	0.9983	98.45
27.5	24,068,584	41,221	0.0017	0.9983	98.28
28.5	21,578,457	34,983	0.0016	0.9984	98.12
29.5	20,053,539	18,308	0.0009	0.9991	97.96
30.5	19,032,624	19,878	0.0010	0.9990	97.87
31.5	17,968,562	4,992	0.0003	0.9997	97.76
32.5	16,971,430	8,984	0.0005	0.9995	97.74
33.5	15,849,854	6,116	0.0004	0.9996	97.69
34.5	14,645,110	2,491	0.0002	0.9998	97.65
35.5	13,473,453	5,138	0.0004	0.9996	97.63
36.5	12,063,784	3,944	0.0003	0.9997	97.59
37.5	10,862,935	8,935	0.0008	0.9992	97.56
38.5	9,516,033	16,590	0.0017	0.9983	97.48

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2023

EXPERIENCE BAND 1993-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,900,121	8,884	0.0011	0.9989	97.31
40.5	7,003,354	3,598	0.0005	0.9995	97.20
41.5	6,310,958	11,566	0.0018	0.9982	97.15
42.5	5,487,046	12,598	0.0023	0.9977	96.97
43.5	4,582,161	15,805	0.0034	0.9966	96.75
44.5	3,851,151	9,461	0.0025	0.9975	96.42
45.5	3,105,420	4,712	0.0015	0.9985	96.18
46.5	2,751,964	16,550	0.0060	0.9940	96.04
47.5	2,056,166	8,820	0.0043	0.9957	95.46
48.5	1,726,802	7,594	0.0044	0.9956	95.05
49.5	948,668	2,007	0.0021	0.9979	94.63
50.5	647,299	5,172	0.0080	0.9920	94.43
51.5	638,320	6,164	0.0097	0.9903	93.68
52.5	610,865	3,359	0.0055	0.9945	92.77
53.5	492,206	1,573	0.0032	0.9968	92.26
54.5	320,771	5,145	0.0160	0.9840	91.97
55.5	285,870	7,587	0.0265	0.9735	90.49
56.5	266,323	5,766	0.0217	0.9783	88.09
57.5	234,183	232	0.0010	0.9990	86.18
58.5	154,076	306	0.0020	0.9980	86.10
59.5	145,943	1,879	0.0129	0.9871	85.93
60.5	130,675	241	0.0018	0.9982	84.82
61.5	59,829	402	0.0067	0.9933	84.66
62.5	54,671	125	0.0023	0.9977	84.09
63.5	45,579	5	0.0001	0.9999	83.90
64.5	44,550	4	0.0001	0.9999	83.89
65.5	21,061	3	0.0002	0.9998	83.89
66.5	3,305	2	0.0006	0.9994	83.87
67.5	3,303	4	0.0011	0.9989	83.82
68.5	3,300	4	0.0011	0.9989	83.73
69.5	3,296		0.0000	1.0000	83.63
70.5	70		0.0000	1.0000	83.63
71.5					83.63

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

