

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1953-2023

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	204,254,151	54,814	0.0003	0.9997	100.00
0.5	192,441,037	458,498	0.0024	0.9976	99.97
1.5	181,237,185	207,905	0.0011	0.9989	99.73
2.5	171,868,988	270,978	0.0016	0.9984	99.62
3.5	162,780,117	325,891	0.0020	0.9980	99.46
4.5	151,994,630	298,646	0.0020	0.9980	99.26
5.5	143,068,850	95,567	0.0007	0.9993	99.07
6.5	132,452,283	111,948	0.0008	0.9992	99.00
7.5	133,504,850	174,819	0.0013	0.9987	98.92
8.5	125,207,540	420,556	0.0034	0.9966	98.79
9.5	114,143,684	72,928	0.0006	0.9994	98.46
10.5	106,153,338	119,587	0.0011	0.9989	98.40
11.5	100,687,710	130,039	0.0013	0.9987	98.28
12.5	96,512,017	157,103	0.0016	0.9984	98.16
13.5	94,451,493	129,294	0.0014	0.9986	98.00
14.5	87,524,335	125,648	0.0014	0.9986	97.86
15.5	80,078,297	128,926	0.0016	0.9984	97.72
16.5	72,248,521	198,800	0.0028	0.9972	97.57
17.5	64,733,634	144,020	0.0022	0.9978	97.30
18.5	56,376,133	112,684	0.0020	0.9980	97.08
19.5	47,967,645	100,782	0.0021	0.9979	96.89
20.5	44,267,399	397,156	0.0090	0.9910	96.68
21.5	39,635,598	271,089	0.0068	0.9932	95.82
22.5	35,632,099	240,473	0.0067	0.9933	95.16
23.5	32,288,249	282,410	0.0087	0.9913	94.52
24.5	28,525,138	522,966	0.0183	0.9817	93.69
25.5	24,391,584	662,656	0.0272	0.9728	91.97
26.5	20,820,894	779,123	0.0374	0.9626	89.48
27.5	18,291,824	593,409	0.0324	0.9676	86.13
28.5	15,651,989	499,677	0.0319	0.9681	83.33
29.5	13,621,133	411,844	0.0302	0.9698	80.67
30.5	12,393,157	504,836	0.0407	0.9593	78.23
31.5	11,010,470	381,420	0.0346	0.9654	75.05
32.5	9,647,654	373,455	0.0387	0.9613	72.45
33.5	8,513,970	305,116	0.0358	0.9642	69.64
34.5	7,367,628	165,869	0.0225	0.9775	67.15
35.5	6,443,809	182,260	0.0283	0.9717	65.63
36.5	5,674,330	75,977	0.0134	0.9866	63.78
37.5	5,106,151	143,212	0.0280	0.9720	62.92
38.5	4,226,940	110,887	0.0262	0.9738	61.16

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

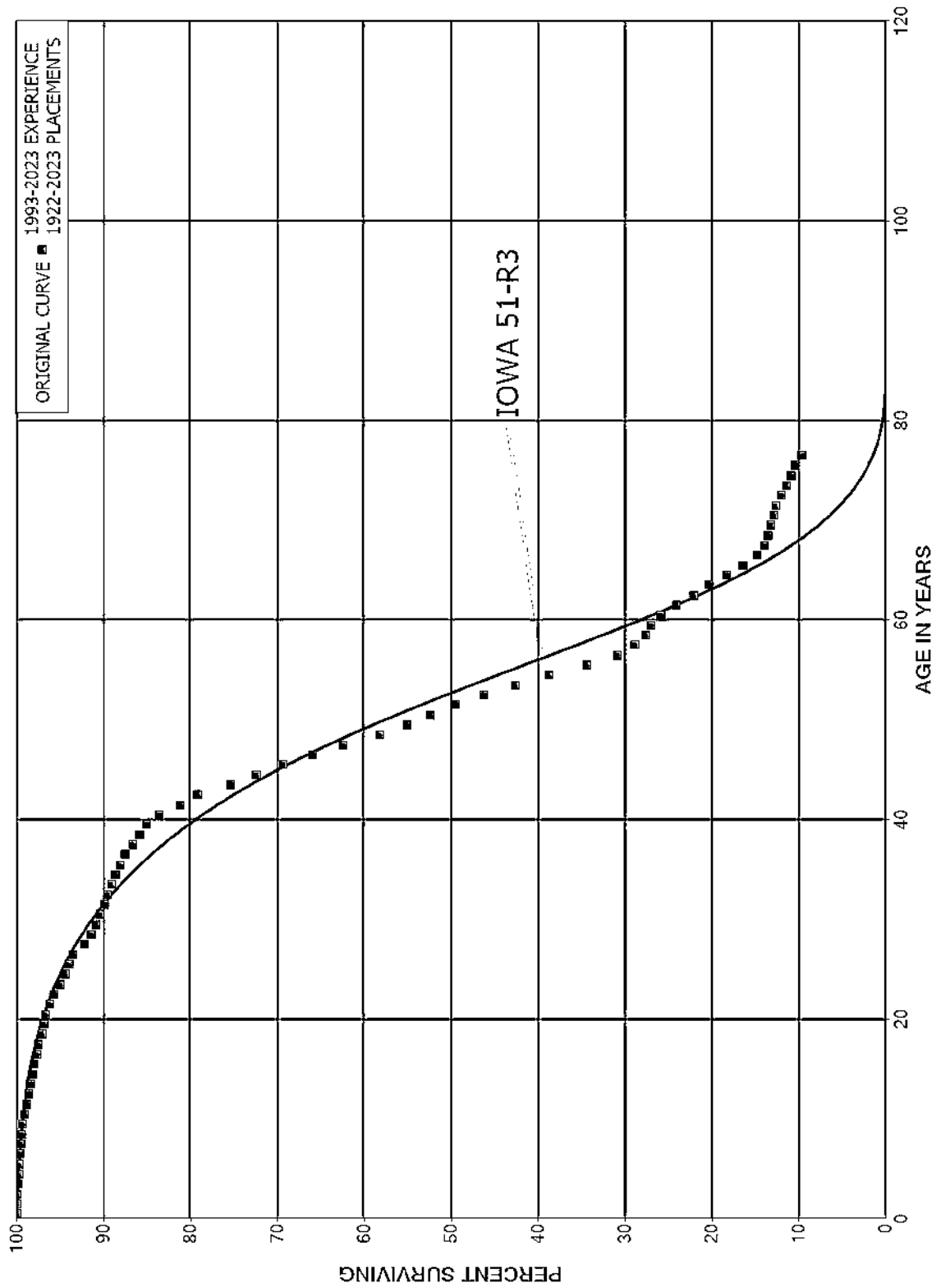
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2023

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	3,461,483	75,348	0.0218	0.9782	59.56
40.5	2,914,570	115,424	0.0396	0.9604	58.26
41.5	2,509,833	64,833	0.0258	0.9742	55.95
42.5	1,881,906	86,019	0.0457	0.9543	54.51
43.5	1,355,536	73,854	0.0545	0.9455	52.01
44.5	1,006,229	42,573	0.0423	0.9577	49.18
45.5	784,084	50,504	0.0644	0.9356	47.10
46.5	664,849	68,305	0.1027	0.8973	44.07
47.5	499,617	42,237	0.0845	0.9155	39.54
48.5	321,559	12,484	0.0388	0.9612	36.20
49.5	241,855	11,759	0.0486	0.9514	34.79
50.5	230,096	10,549	0.0458	0.9542	33.10
51.5	219,547	8,537	0.0389	0.9611	31.58
52.5	211,010	11,380	0.0539	0.9461	30.35
53.5	132,712	7,847	0.0591	0.9409	28.72
54.5	105,337	2,569	0.0244	0.9756	27.02
55.5	87,280	943	0.0108	0.9892	26.36
56.5	35,994	360	0.0100	0.9900	26.08
57.5	15,618	28	0.0018	0.9982	25.81
58.5	2,115		0.0000	1.0000	25.77
59.5					25.77

EL PASO ELECTRIC COMPANY
 ACCOUNT 368.00 LINE TRANSFORMERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023

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	314,968,076	25,461	0.0001	0.9999	100.00
0.5	298,474,421	117,542	0.0004	0.9996	99.99
1.5	288,210,542	109,540	0.0004	0.9996	99.95
2.5	275,430,129	185,429	0.0007	0.9993	99.91
3.5	261,100,063	188,044	0.0007	0.9993	99.85
4.5	247,087,778	138,739	0.0006	0.9994	99.78
5.5	237,188,347	281,724	0.0012	0.9988	99.72
6.5	224,584,068	212,182	0.0009	0.9991	99.60
7.5	206,389,641	272,868	0.0013	0.9987	99.51
8.5	197,021,651	247,221	0.0013	0.9987	99.38
9.5	186,468,606	418,872	0.0022	0.9978	99.25
10.5	177,445,591	338,516	0.0019	0.9981	99.03
11.5	161,699,354	372,332	0.0023	0.9977	98.84
12.5	147,949,522	399,997	0.0027	0.9973	98.61
13.5	139,817,286	304,814	0.0022	0.9978	98.34
14.5	127,130,613	268,432	0.0021	0.9979	98.13
15.5	114,667,195	310,976	0.0027	0.9973	97.92
16.5	99,142,047	135,306	0.0014	0.9986	97.66
17.5	93,295,802	421,107	0.0045	0.9955	97.52
18.5	79,041,864	204,903	0.0026	0.9974	97.08
19.5	79,067,211	197,585	0.0025	0.9975	96.83
20.5	76,457,542	313,981	0.0041	0.9959	96.59
21.5	72,762,430	368,857	0.0051	0.9949	96.19
22.5	68,267,413	514,827	0.0075	0.9925	95.71
23.5	65,549,915	440,611	0.0067	0.9933	94.98
24.5	61,939,297	276,524	0.0045	0.9955	94.35
25.5	57,783,041	290,426	0.0050	0.9950	93.92
26.5	51,155,281	719,452	0.0141	0.9859	93.45
27.5	49,661,671	372,548	0.0075	0.9925	92.14
28.5	46,489,326	307,288	0.0066	0.9934	91.45
29.5	41,744,394	201,978	0.0048	0.9952	90.84
30.5	41,838,029	242,918	0.0058	0.9942	90.40
31.5	40,069,653	176,567	0.0044	0.9956	89.88
32.5	38,249,250	195,164	0.0051	0.9949	89.48
33.5	36,444,803	180,519	0.0050	0.9950	89.03
34.5	34,806,475	214,186	0.0062	0.9938	88.58
35.5	32,617,025	189,438	0.0058	0.9942	88.04
36.5	30,541,148	306,600	0.0100	0.9900	87.53
37.5	27,811,382	278,163	0.0100	0.9900	86.65
38.5	25,938,407	221,505	0.0085	0.9915	85.78

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023

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	23,963,911	399,629	0.0167	0.9833	85.05
40.5	22,021,920	658,979	0.0299	0.9701	83.63
41.5	19,931,541	471,020	0.0236	0.9764	81.13
42.5	18,213,810	875,431	0.0481	0.9519	79.21
43.5	16,103,244	634,612	0.0394	0.9606	75.40
44.5	14,269,821	622,891	0.0437	0.9563	72.43
45.5	12,298,680	585,556	0.0476	0.9524	69.27
46.5	10,724,895	576,968	0.0538	0.9462	65.97
47.5	9,338,558	628,996	0.0674	0.9326	62.42
48.5	8,120,372	440,147	0.0542	0.9458	58.22
49.5	6,874,592	332,315	0.0483	0.9517	55.06
50.5	5,987,061	328,955	0.0549	0.9451	52.40
51.5	5,376,901	359,975	0.0669	0.9331	49.52
52.5	4,804,624	378,702	0.0788	0.9212	46.21
53.5	4,233,865	384,630	0.0908	0.9092	42.57
54.5	3,663,006	404,001	0.1103	0.8897	38.70
55.5	3,109,629	325,689	0.1047	0.8953	34.43
56.5	2,627,039	170,152	0.0648	0.9352	30.82
57.5	2,333,132	97,090	0.0416	0.9584	28.83
58.5	2,093,651	52,742	0.0252	0.9748	27.63
59.5	1,927,865	81,227	0.0421	0.9579	26.93
60.5	1,780,619	122,817	0.0690	0.9310	25.80
61.5	1,517,892	120,731	0.0795	0.9205	24.02
62.5	1,280,009	108,000	0.0844	0.9156	22.11
63.5	1,090,338	103,027	0.0945	0.9055	20.24
64.5	875,840	93,888	0.1072	0.8928	18.33
65.5	702,979	71,533	0.1018	0.8982	16.36
66.5	608,285	32,012	0.0526	0.9474	14.70
67.5	558,686	16,620	0.0297	0.9703	13.93
68.5	544,167	11,917	0.0219	0.9781	13.51
69.5	511,295	14,382	0.0281	0.9719	13.22
70.5	442,363	7,980	0.0180	0.9820	12.84
71.5	389,487	19,740	0.0507	0.9493	12.61
72.5	331,287	15,027	0.0454	0.9546	11.97
73.5	290,659	13,892	0.0478	0.9522	11.43
74.5	250,453	11,738	0.0469	0.9531	10.88
75.5	210,796	15,149	0.0719	0.9281	10.37
76.5	172,568	11,520	0.0668	0.9332	9.63
77.5	137,703	8,101	0.0588	0.9412	8.99
78.5	112,964	7,240	0.0641	0.9359	8.46

EL PASO ELECTRIC COMPANY

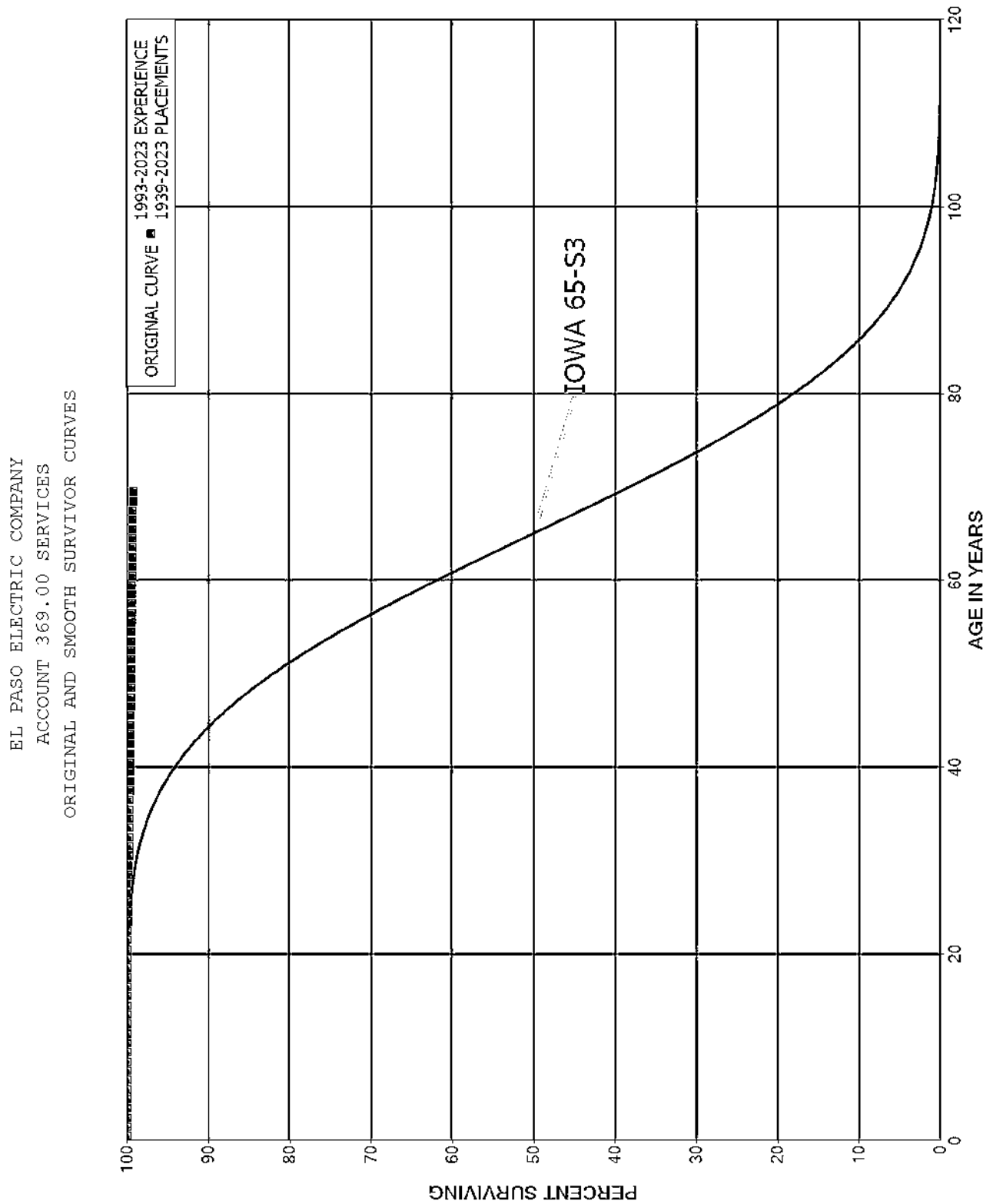
ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023

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	105,113	5,582	0.0531	0.9469	7.91
80.5	98,681	2,807	0.0284	0.9716	7.49
81.5	94,443	4,642	0.0492	0.9508	7.28
82.5	82,939	6,816	0.0822	0.9178	6.92
83.5	72,139	7,561	0.1048	0.8952	6.35
84.5	60,431	4,908	0.0812	0.9188	5.69
85.5	51,636	6,352	0.1230	0.8770	5.23
86.5	39,655	7,719	0.1946	0.8054	4.58
87.5	27,883	5,085	0.1824	0.8176	3.69
88.5	20,395	1,383	0.0678	0.9322	3.02
89.5	17,412	949	0.0545	0.9455	2.81
90.5	15,730	783	0.0497	0.9503	2.66
91.5	14,474	468	0.0324	0.9676	2.53
92.5	12,480	286	0.0229	0.9771	2.45
93.5	9,765	387	0.0397	0.9603	2.39
94.5	6,851	345	0.0503	0.9497	2.30
95.5	5,219	131	0.0250	0.9750	2.18
96.5	3,305	119	0.0362	0.9638	2.13
97.5	701	13	0.0187	0.9813	2.05
98.5					2.01



EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2023

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	48,418,184		0.0000	1.0000	100.00
0.5	46,950,683	62	0.0000	1.0000	100.00
1.5	47,692,022	1,887	0.0000	1.0000	100.00
2.5	48,519,505	3,466	0.0001	0.9999	100.00
3.5	49,357,822	5,082	0.0001	0.9999	99.99
4.5	46,928,981	5,199	0.0001	0.9999	99.98
5.5	35,260,373	1,852	0.0001	0.9999	99.97
6.5	33,176,454		0.0000	1.0000	99.96
7.5	33,431,507	721	0.0000	1.0000	99.96
8.5	29,744,385	2,894	0.0001	0.9999	99.96
9.5	30,795,512	1,834	0.0001	0.9999	99.95
10.5	30,708,295	2,000	0.0001	0.9999	99.94
11.5	30,232,990	1,088	0.0000	1.0000	99.94
12.5	30,271,021	878	0.0000	1.0000	99.93
13.5	30,104,390	1,972	0.0001	0.9999	99.93
14.5	30,905,014	2,431	0.0001	0.9999	99.92
15.5	31,663,586	537	0.0000	1.0000	99.92
16.5	29,355,937	945	0.0000	1.0000	99.92
17.5	29,707,052	1,878	0.0001	0.9999	99.91
18.5	26,036,427	613	0.0000	1.0000	99.91
19.5	25,345,280	1,078	0.0000	1.0000	99.90
20.5	24,737,158	176	0.0000	1.0000	99.90
21.5	24,141,308	1,961	0.0001	0.9999	99.90
22.5	23,589,800	3,298	0.0001	0.9999	99.89
23.5	22,859,498	2,752	0.0001	0.9999	99.88
24.5	22,542,384	2,580	0.0001	0.9999	99.86
25.5	21,768,815	2,274	0.0001	0.9999	99.85
26.5	20,169,488	2,472	0.0001	0.9999	99.84
27.5	20,363,957	3,375	0.0002	0.9998	99.83
28.5	19,265,489	3,633	0.0002	0.9998	99.81
29.5	17,906,876	3,638	0.0002	0.9998	99.79
30.5	18,070,153	3,256	0.0002	0.9998	99.77
31.5	17,396,548	2,493	0.0001	0.9999	99.76
32.5	16,766,017	2,216	0.0001	0.9999	99.74
33.5	16,097,775	2,719	0.0002	0.9998	99.73
34.5	15,461,546	2,491	0.0002	0.9998	99.71
35.5	14,846,405	2,490	0.0002	0.9998	99.70
36.5	14,155,847	2,382	0.0002	0.9998	99.68
37.5	13,575,315	1,489	0.0001	0.9999	99.66
38.5	12,644,475	1,206	0.0001	0.9999	99.65

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2023

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	11,613,654	1,809	0.0002	0.9998	99.64
40.5	10,642,933	1,361	0.0001	0.9999	99.63
41.5	9,916,675	1,125	0.0001	0.9999	99.61
42.5	9,280,308	834	0.0001	0.9999	99.60
43.5	8,446,856	1,085	0.0001	0.9999	99.59
44.5	7,684,106	1,050	0.0001	0.9999	99.58
45.5	6,911,854	779	0.0001	0.9999	99.57
46.5	6,167,032	771	0.0001	0.9999	99.56
47.5	5,710,149	687	0.0001	0.9999	99.54
48.5	5,365,064	655	0.0001	0.9999	99.53
49.5	4,811,197	625	0.0001	0.9999	99.52
50.5	4,403,577	498	0.0001	0.9999	99.51
51.5	4,086,835	570	0.0001	0.9999	99.50
52.5	3,858,648	590	0.0002	0.9998	99.48
53.5	3,548,752	374	0.0001	0.9999	99.47
54.5	3,255,503	516	0.0002	0.9998	99.46
55.5	3,020,202	650	0.0002	0.9998	99.44
56.5	2,782,979	410	0.0001	0.9999	99.42
57.5	2,581,074	368	0.0001	0.9999	99.40
58.5	2,384,387	1,014	0.0004	0.9996	99.39
59.5	2,193,407	369	0.0002	0.9998	99.35
60.5	2,040,746	350	0.0002	0.9998	99.33
61.5	1,867,828	258	0.0001	0.9999	99.31
62.5	1,687,378	249	0.0001	0.9999	99.30
63.5	1,574,847	253	0.0002	0.9998	99.29
64.5	1,416,210	143	0.0001	0.9999	99.27
65.5	1,213,003	170	0.0001	0.9999	99.26
66.5	1,087,712	167	0.0002	0.9998	99.25
67.5	973,593	117	0.0001	0.9999	99.23
68.5	649,108	89	0.0001	0.9999	99.22
69.5	534,400	90	0.0002	0.9998	99.20
70.5	426,057	299	0.0007	0.9993	99.19
71.5	345,342	305	0.0009	0.9991	99.12
72.5	269,217	203	0.0008	0.9992	99.03
73.5	193,388	176	0.0009	0.9991	98.96
74.5	150,665	137	0.0009	0.9991	98.87
75.5	111,697	67	0.0006	0.9994	98.78
76.5	83,304	39	0.0005	0.9995	98.72
77.5	64,233	30	0.0005	0.9995	98.67
78.5	54,033	16	0.0003	0.9997	98.62

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

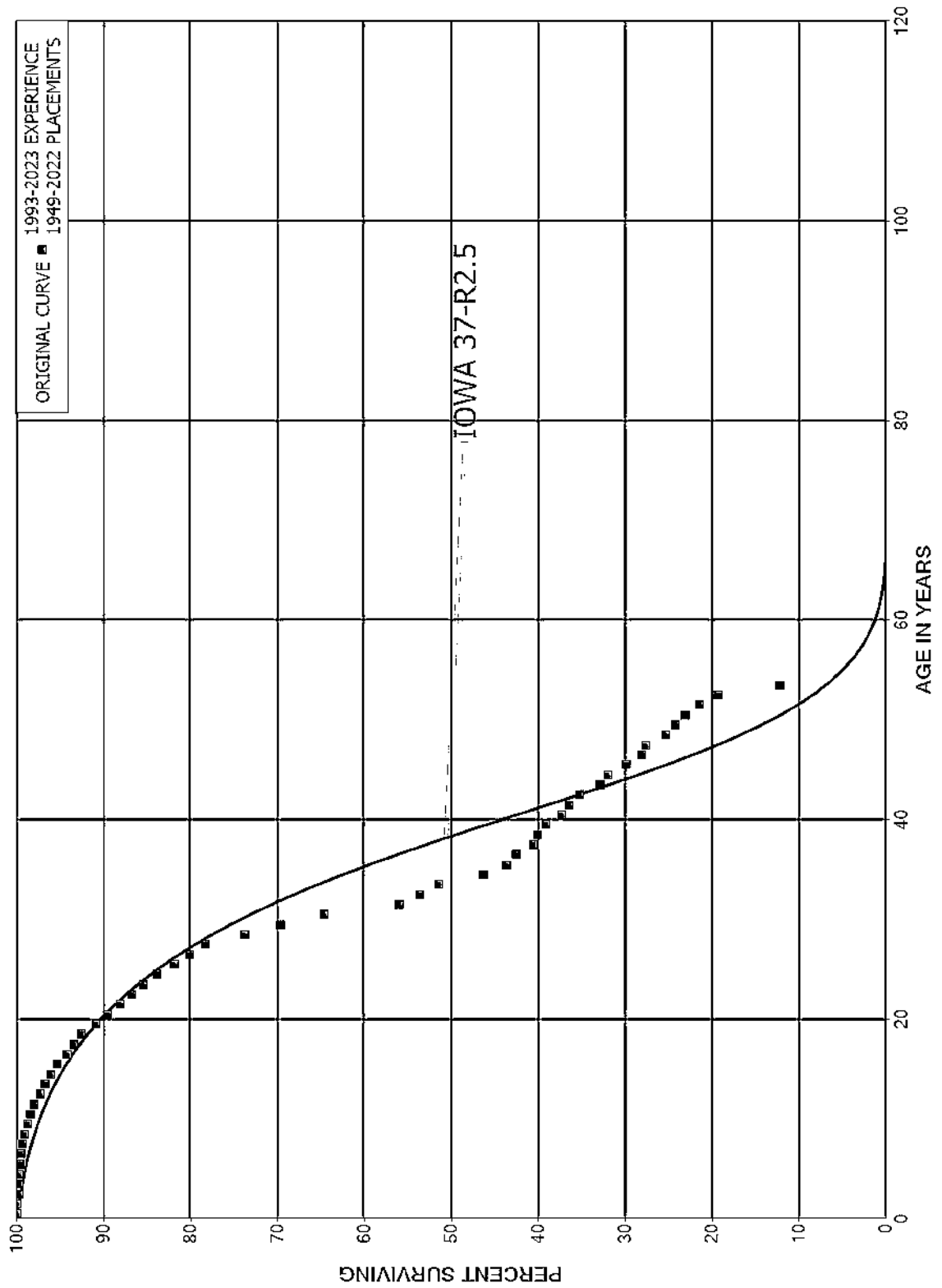
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2023

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	47,935	31	0.0007	0.9993	98.60
80.5	45,325	77	0.0017	0.9983	98.53
81.5	38,254	246	0.0064	0.9936	98.36
82.5	23,403	247	0.0106	0.9894	97.73
83.5	11,599		0.0000	1.0000	96.70
84.5					96.70

EL PASO ELECTRIC COMPANY
 ACCOUNT 370.00 METERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2022

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	112,002,164	4,984	0.0000	1.0000	100.00
0.5	112,358,656	23,721	0.0002	0.9998	100.00
1.5	92,687,335	181,511	0.0020	0.9980	99.97
2.5	83,380,732	36,054	0.0004	0.9996	99.78
3.5	78,087,400	48,681	0.0006	0.9994	99.74
4.5	71,165,379	68,623	0.0010	0.9990	99.67
5.5	67,148,020	84,552	0.0013	0.9987	99.58
6.5	62,287,422	91,764	0.0015	0.9985	99.45
7.5	56,997,218	133,198	0.0023	0.9977	99.31
8.5	52,286,903	166,883	0.0032	0.9968	99.07
9.5	49,799,480	162,741	0.0033	0.9967	98.76
10.5	38,551,673	177,322	0.0046	0.9954	98.43
11.5	38,718,793	288,951	0.0075	0.9925	97.98
12.5	39,033,585	230,787	0.0059	0.9941	97.25
13.5	39,359,358	229,765	0.0058	0.9942	96.68
14.5	30,905,278	268,155	0.0087	0.9913	96.11
15.5	31,084,780	345,776	0.0111	0.9889	95.28
16.5	31,153,127	277,916	0.0089	0.9911	94.22
17.5	28,546,094	281,344	0.0099	0.9901	93.38
18.5	18,261,860	311,058	0.0170	0.9830	92.46
19.5	18,232,064	274,425	0.0151	0.9849	90.88
20.5	18,147,650	293,119	0.0162	0.9838	89.51
21.5	17,985,543	278,855	0.0155	0.9845	88.07
22.5	17,257,630	267,881	0.0155	0.9845	86.70
23.5	16,539,357	284,909	0.0172	0.9828	85.36
24.5	14,799,555	352,517	0.0238	0.9762	83.89
25.5	13,637,992	294,762	0.0216	0.9784	81.89
26.5	11,875,286	265,898	0.0224	0.9776	80.12
27.5	4,698,577	277,769	0.0591	0.9409	78.32
28.5	4,480,499	249,144	0.0556	0.9444	73.69
29.5	4,212,498	300,878	0.0714	0.9286	69.60
30.5	3,977,130	532,567	0.1339	0.8661	64.63
31.5	3,457,331	148,056	0.0428	0.9572	55.97
32.5	3,349,334	138,159	0.0412	0.9588	53.57
33.5	3,291,191	326,932	0.0993	0.9007	51.36
34.5	3,003,876	174,894	0.0582	0.9418	46.26
35.5	2,835,251	67,200	0.0237	0.9763	43.57
36.5	2,791,362	131,688	0.0472	0.9528	42.54
37.5	2,599,631	33,123	0.0127	0.9873	40.53
38.5	2,547,195	62,635	0.0246	0.9754	40.01

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

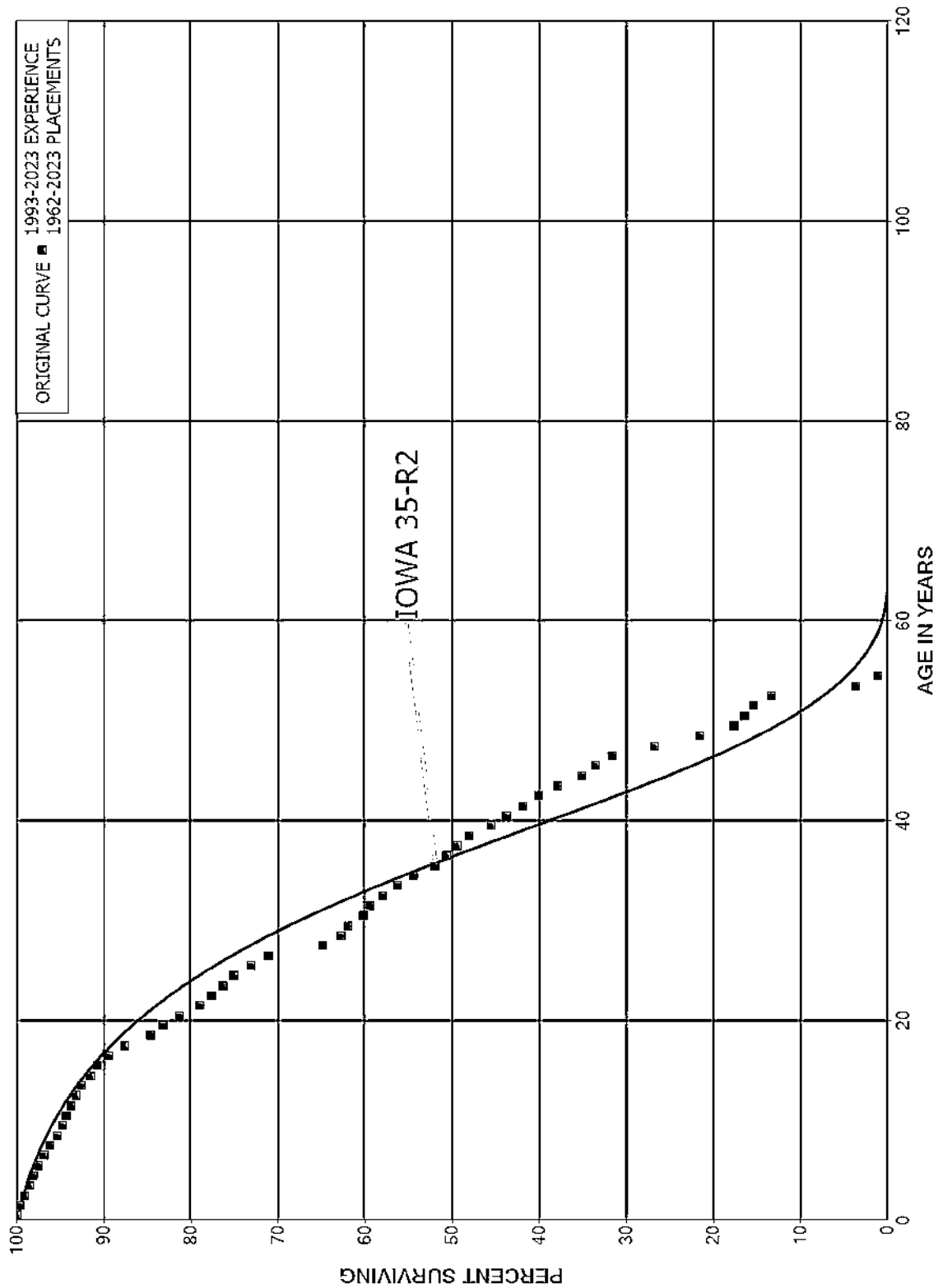
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2022

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	2,436,847	106,018	0.0435	0.9565	39.03
40.5	2,207,641	52,504	0.0238	0.9762	37.33
41.5	1,789,628	61,014	0.0341	0.9659	36.44
42.5	1,586,794	107,114	0.0675	0.9325	35.20
43.5	1,234,026	34,164	0.0277	0.9723	32.82
44.5	993,133	64,386	0.0648	0.9352	31.92
45.5	800,897	48,565	0.0606	0.9394	29.85
46.5	601,569	7,904	0.0131	0.9869	28.04
47.5	477,771	41,767	0.0874	0.9126	27.67
48.5	341,168	14,604	0.0428	0.9572	25.25
49.5	252,294	11,443	0.0454	0.9546	24.17
50.5	161,544	11,956	0.0740	0.9260	23.07
51.5	81,071	8,016	0.0989	0.9011	21.37
52.5	3,891	1,421	0.3652	0.6348	19.25
53.5					12.22

EL PASO ELECTRIC COMPANY
 ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2023

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	19,074,182	8,508	0.0004	0.9996	100.00
0.5	17,456,163	66,582	0.0038	0.9962	99.96
1.5	16,309,676	76,640	0.0047	0.9953	99.57
2.5	15,281,008	85,114	0.0056	0.9944	99.11
3.5	14,824,062	75,056	0.0051	0.9949	98.55
4.5	14,415,950	85,028	0.0059	0.9941	98.06
5.5	14,005,935	96,802	0.0069	0.9931	97.48
6.5	13,322,315	92,466	0.0069	0.9931	96.80
7.5	12,736,929	109,560	0.0086	0.9914	96.13
8.5	12,428,716	69,566	0.0056	0.9944	95.30
9.5	12,125,931	69,058	0.0057	0.9943	94.77
10.5	11,849,188	67,788	0.0057	0.9943	94.23
11.5	11,528,524	65,163	0.0057	0.9943	93.69
12.5	11,168,023	84,050	0.0075	0.9925	93.16
13.5	10,701,284	109,328	0.0102	0.9898	92.46
14.5	10,233,764	89,238	0.0087	0.9913	91.52
15.5	9,847,097	145,014	0.0147	0.9853	90.72
16.5	8,448,471	167,829	0.0199	0.9801	89.38
17.5	8,262,332	282,041	0.0341	0.9659	87.61
18.5	6,455,594	111,009	0.0172	0.9828	84.62
19.5	6,087,032	137,720	0.0226	0.9774	83.16
20.5	5,101,894	147,335	0.0289	0.9711	81.28
21.5	4,594,830	73,733	0.0160	0.9840	78.93
22.5	4,198,465	73,593	0.0175	0.9825	77.67
23.5	3,876,342	63,275	0.0163	0.9837	76.30
24.5	3,474,527	93,746	0.0270	0.9730	75.06
25.5	3,081,748	81,480	0.0264	0.9736	73.03
26.5	2,513,968	221,184	0.0880	0.9120	71.10
27.5	2,320,543	74,344	0.0320	0.9680	64.85
28.5	2,060,534	28,404	0.0138	0.9862	62.77
29.5	1,828,568	50,632	0.0277	0.9723	61.90
30.5	1,784,860	24,562	0.0138	0.9862	60.19
31.5	1,503,438	34,654	0.0230	0.9770	59.36
32.5	1,340,457	38,315	0.0286	0.9714	57.99
33.5	1,225,821	43,225	0.0353	0.9647	56.34
34.5	1,067,777	47,406	0.0444	0.9556	54.35
35.5	929,188	24,403	0.0263	0.9737	51.94
36.5	821,324	19,832	0.0241	0.9759	50.57
37.5	740,648	20,079	0.0271	0.9729	49.35
38.5	664,070	34,509	0.0520	0.9480	48.01

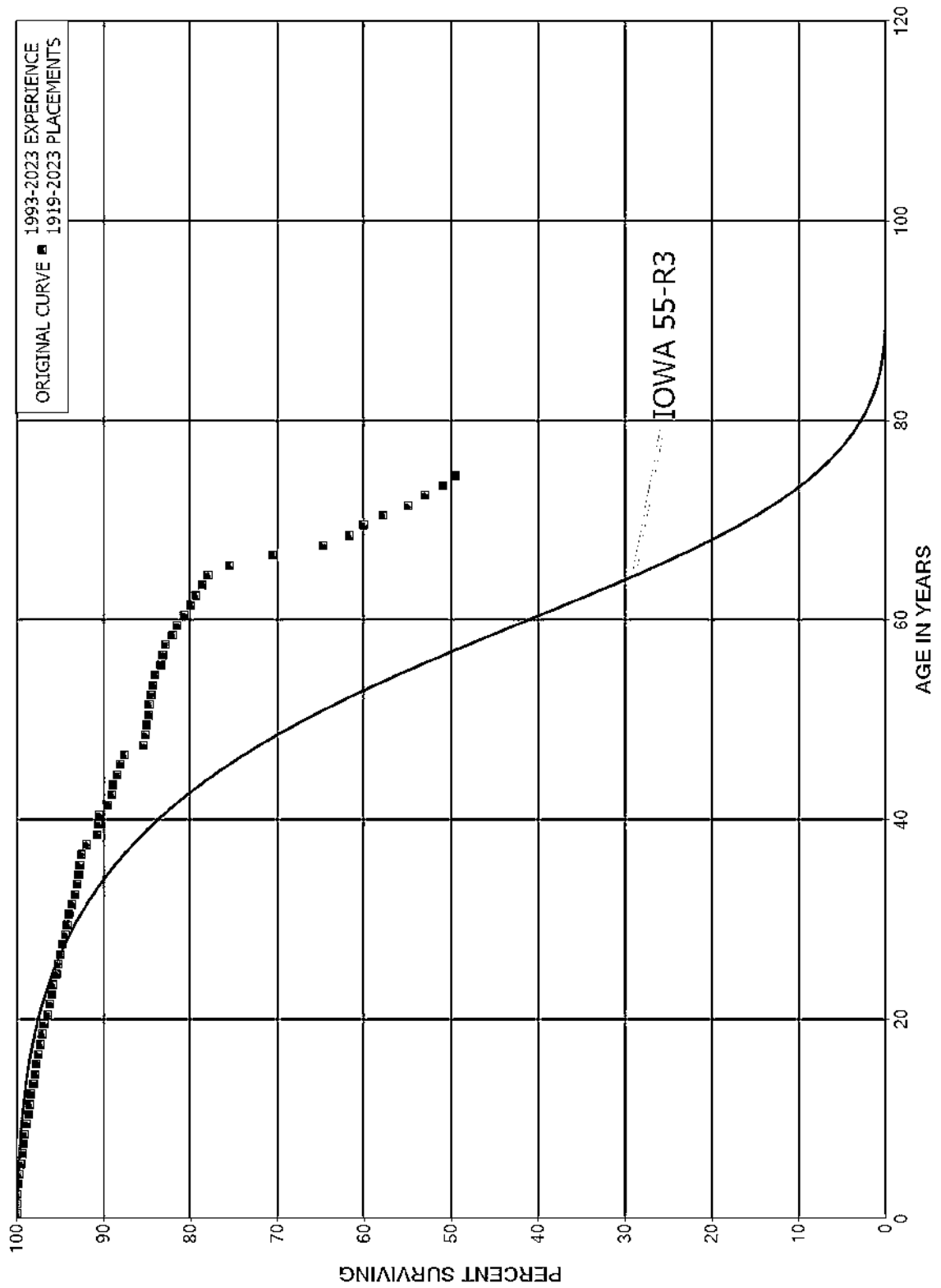
EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2023			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	562,787	22,180	0.0394	0.9606	45.52
40.5	441,903	18,748	0.0424	0.9576	43.72
41.5	340,597	14,296	0.0420	0.9580	41.87
42.5	277,653	15,897	0.0573	0.9427	40.11
43.5	239,386	17,439	0.0729	0.9271	37.82
44.5	198,967	8,555	0.0430	0.9570	35.06
45.5	166,390	9,502	0.0571	0.9429	33.55
46.5	135,577	21,138	0.1559	0.8441	31.64
47.5	96,451	18,802	0.1949	0.8051	26.70
48.5	56,260	10,235	0.1819	0.8181	21.50
49.5	32,526	2,116	0.0651	0.9349	17.59
50.5	17,728	1,110	0.0626	0.9374	16.44
51.5	8,511	1,161	0.1364	0.8636	15.41
52.5	1,319	966	0.7324	0.2676	13.31
53.5	318	219	0.6901	0.3099	3.56
54.5					1.10

EL PASO ELECTRIC COMPANY
 ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023

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	7,760,787	1,628	0.0002	0.9998	100.00
0.5	8,411,050	935	0.0001	0.9999	99.98
1.5	8,676,206	5,674	0.0007	0.9993	99.97
2.5	9,076,167	10,029	0.0011	0.9989	99.90
3.5	8,889,981	4,441	0.0005	0.9995	99.79
4.5	8,766,181	25,180	0.0029	0.9971	99.74
5.5	8,442,669	11,052	0.0013	0.9987	99.46
6.5	7,923,793	10,261	0.0013	0.9987	99.33
7.5	7,438,666	11,985	0.0016	0.9984	99.20
8.5	7,524,968	13,064	0.0017	0.9983	99.04
9.5	7,453,123	17,342	0.0023	0.9977	98.87
10.5	7,357,272	8,898	0.0012	0.9988	98.64
11.5	7,421,996	10,255	0.0014	0.9986	98.52
12.5	7,475,770	27,173	0.0036	0.9964	98.38
13.5	7,485,831	17,287	0.0023	0.9977	98.02
14.5	7,529,171	9,231	0.0012	0.9988	97.80
15.5	7,569,272	12,746	0.0017	0.9983	97.68
16.5	7,661,459	17,108	0.0022	0.9978	97.51
17.5	7,320,715	17,912	0.0024	0.9976	97.29
18.5	6,991,663	12,966	0.0019	0.9981	97.06
19.5	7,105,690	35,198	0.0050	0.9950	96.88
20.5	7,183,460	16,295	0.0023	0.9977	96.40
21.5	7,151,548	15,071	0.0021	0.9979	96.18
22.5	7,189,183	13,931	0.0019	0.9981	95.97
23.5	7,082,858	30,694	0.0043	0.9957	95.79
24.5	6,826,907	14,026	0.0021	0.9979	95.37
25.5	6,431,769	15,051	0.0023	0.9977	95.18
26.5	5,492,430	14,328	0.0026	0.9974	94.95
27.5	5,548,512	18,135	0.0033	0.9967	94.71
28.5	5,088,695	13,189	0.0026	0.9974	94.40
29.5	3,929,446	10,098	0.0026	0.9974	94.15
30.5	4,056,283	14,139	0.0035	0.9965	93.91
31.5	3,404,339	11,585	0.0034	0.9966	93.58
32.5	3,177,314	8,068	0.0025	0.9975	93.26
33.5	2,791,526	5,197	0.0019	0.9981	93.03
34.5	2,837,445	3,721	0.0013	0.9987	92.85
35.5	2,876,147	8,266	0.0029	0.9971	92.73
36.5	2,875,930	15,515	0.0054	0.9946	92.47
37.5	2,829,155	37,405	0.0132	0.9868	91.97
38.5	2,735,357	5,032	0.0018	0.9982	90.75

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023

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	2,697,092	1,539	0.0006	0.9994	90.58
40.5	2,656,946	28,644	0.0108	0.9892	90.53
41.5	2,561,022	13,799	0.0054	0.9946	89.56
42.5	2,497,900	3,539	0.0014	0.9986	89.07
43.5	2,422,948	14,719	0.0061	0.9939	88.95
44.5	2,365,374	10,626	0.0045	0.9955	88.41
45.5	2,233,906	11,151	0.0050	0.9950	88.01
46.5	2,151,967	53,546	0.0249	0.9751	87.57
47.5	2,007,206	5,515	0.0027	0.9973	85.39
48.5	1,921,289	2,815	0.0015	0.9985	85.16
49.5	1,741,292	3,524	0.0020	0.9980	85.03
50.5	1,634,648	3,403	0.0021	0.9979	84.86
51.5	1,442,176	2,414	0.0017	0.9983	84.68
52.5	1,380,683	3,560	0.0026	0.9974	84.54
53.5	1,316,788	4,583	0.0035	0.9965	84.32
54.5	1,204,744	8,633	0.0072	0.9928	84.03
55.5	1,084,342	2,842	0.0026	0.9974	83.43
56.5	962,143	4,725	0.0049	0.9951	83.21
57.5	916,884	7,929	0.0086	0.9914	82.80
58.5	809,769	5,539	0.0068	0.9932	82.09
59.5	751,888	7,549	0.0100	0.9900	81.52
60.5	676,329	6,635	0.0098	0.9902	80.71
61.5	540,533	3,825	0.0071	0.9929	79.91
62.5	476,776	4,088	0.0086	0.9914	79.35
63.5	290,608	2,572	0.0089	0.9911	78.67
64.5	219,269	7,010	0.0320	0.9680	77.97
65.5	163,640	10,756	0.0657	0.9343	75.48
66.5	142,692	11,666	0.0818	0.9182	70.52
67.5	131,130	6,121	0.0467	0.9533	64.75
68.5	123,086	3,341	0.0271	0.9729	61.73
69.5	120,051	4,442	0.0370	0.9630	60.05
70.5	88,564	4,407	0.0498	0.9502	57.83
71.5	63,337	2,263	0.0357	0.9643	54.95
72.5	52,225	2,056	0.0394	0.9606	52.99
73.5	39,395	1,053	0.0267	0.9733	50.91
74.5	23,057	397	0.0172	0.9828	49.54
75.5	10,370	110	0.0106	0.9894	48.69
76.5	6,507	103	0.0158	0.9842	48.17
77.5	5,874	113	0.0193	0.9807	47.41
78.5	5,761	86	0.0149	0.9851	46.50

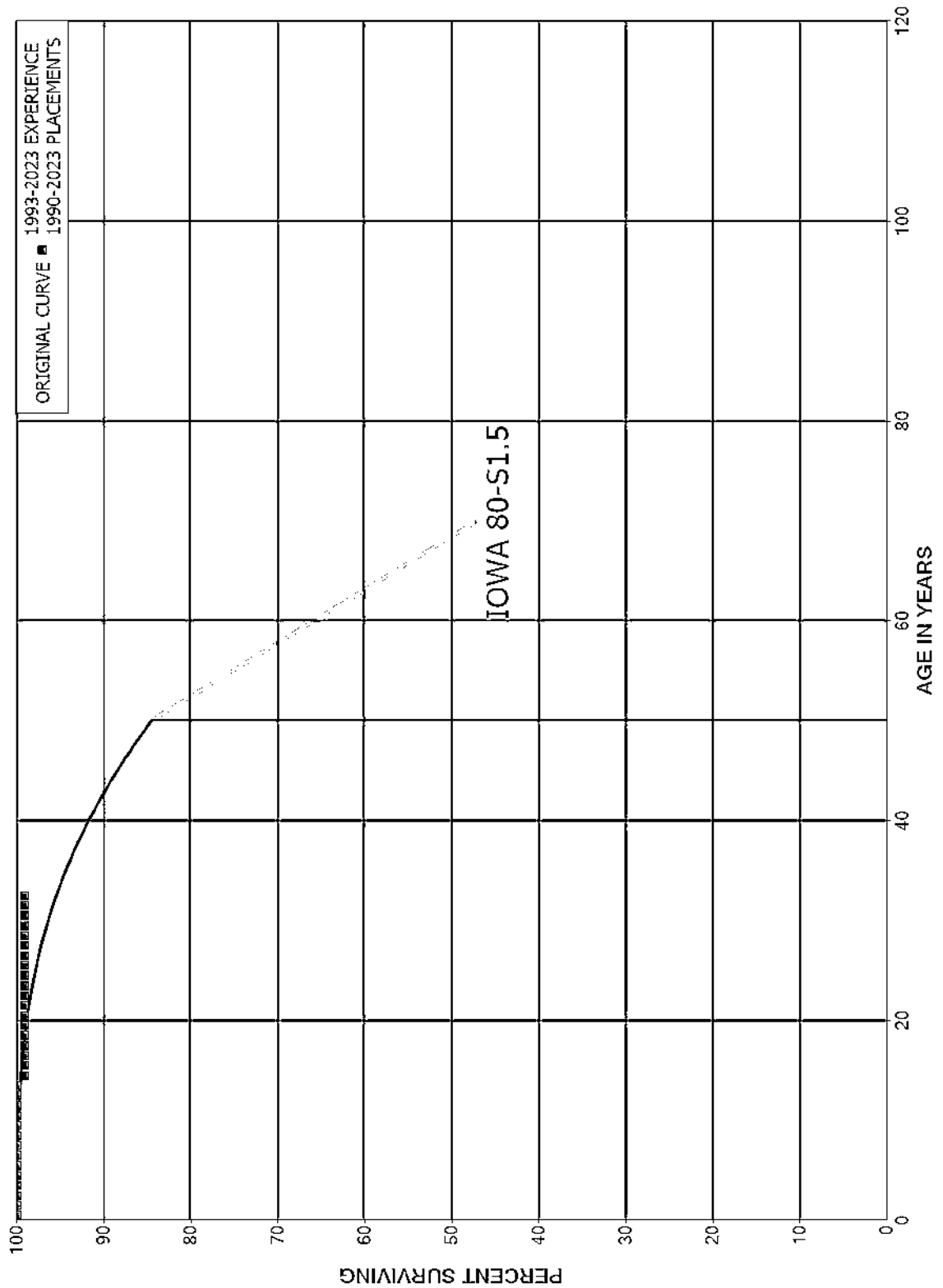
EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			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	5,074	244	0.0480	0.9520	45.80	
80.5	4,501	75	0.0167	0.9833	43.61	
81.5	3,812	59	0.0156	0.9844	42.88	
82.5	3,142	59	0.0188	0.9812	42.21	
83.5	1,746	1	0.0006	0.9994	41.41	
84.5					41.39	

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



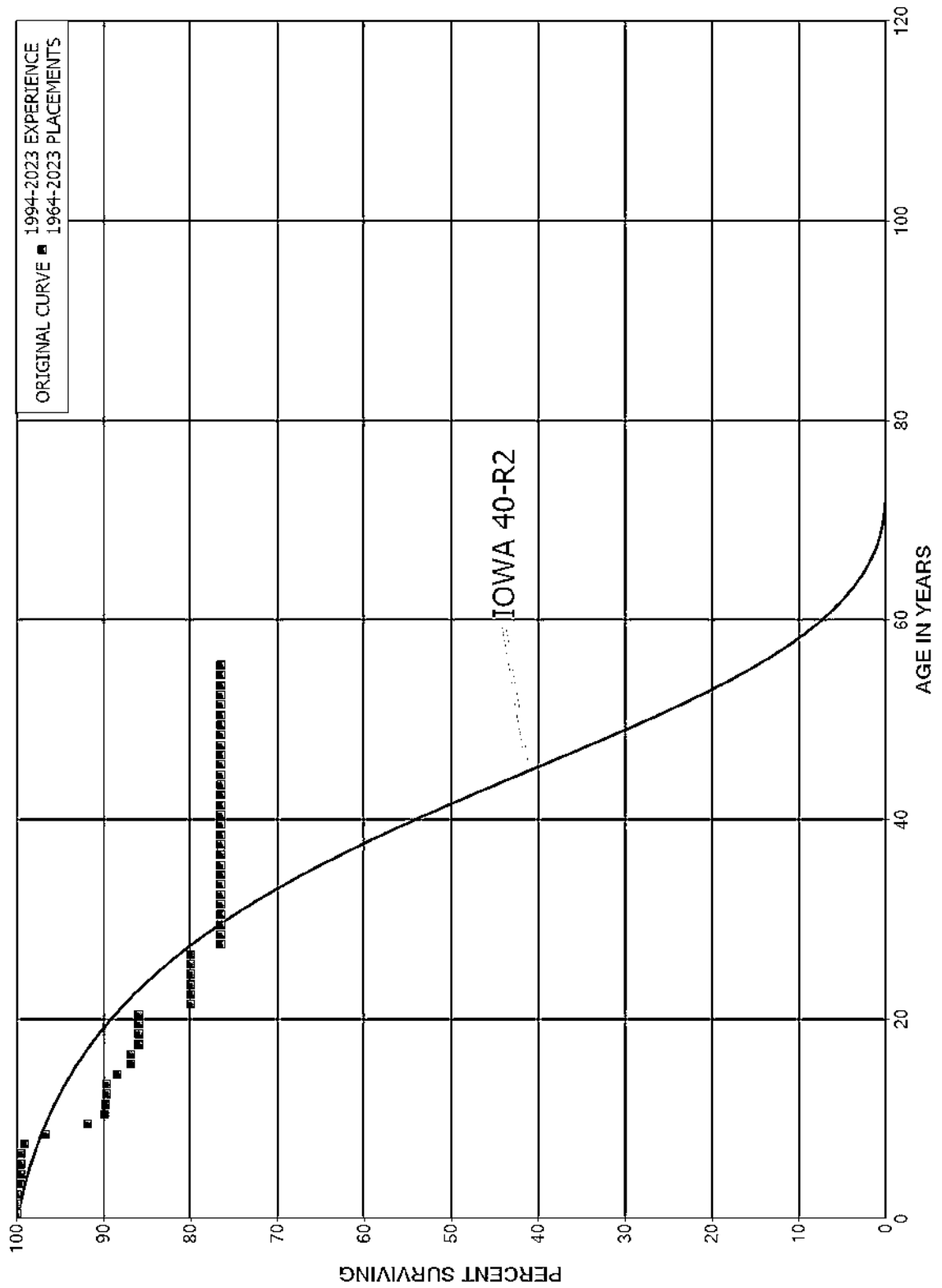
EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2023			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	115,180,879		0.0000	1.0000	100.00
0.5	100,509,361		0.0000	1.0000	100.00
1.5	101,111,156		0.0000	1.0000	100.00
2.5	100,405,160		0.0000	1.0000	100.00
3.5	99,977,223		0.0000	1.0000	100.00
4.5	97,495,165	32,247	0.0003	0.9997	100.00
5.5	95,068,532	16,774	0.0002	0.9998	99.97
6.5	91,672,006		0.0000	1.0000	99.95
7.5	81,823,140		0.0000	1.0000	99.95
8.5	40,690,951		0.0000	1.0000	99.95
9.5	35,930,288		0.0000	1.0000	99.95
10.5	33,754,178	12,745	0.0004	0.9996	99.95
11.5	33,623,256	4,320	0.0001	0.9999	99.91
12.5	30,043,472	483	0.0000	1.0000	99.90
13.5	26,410,373	210,380	0.0080	0.9920	99.90
14.5	26,199,993		0.0000	1.0000	99.10
15.5	9,187,213		0.0000	1.0000	99.10
16.5	9,163,020		0.0000	1.0000	99.10
17.5	3,635,107		0.0000	1.0000	99.10
18.5	3,589,352		0.0000	1.0000	99.10
19.5	3,589,352		0.0000	1.0000	99.10
20.5	3,550,768		0.0000	1.0000	99.10
21.5	3,550,768		0.0000	1.0000	99.10
22.5	3,550,768		0.0000	1.0000	99.10
23.5	3,512,538		0.0000	1.0000	99.10
24.5	3,416,716		0.0000	1.0000	99.10
25.5	3,401,501		0.0000	1.0000	99.10
26.5	3,397,483		0.0000	1.0000	99.10
27.5	3,396,382		0.0000	1.0000	99.10
28.5	3,248,534		0.0000	1.0000	99.10
29.5	3,248,534		0.0000	1.0000	99.10
30.5	3,248,534		0.0000	1.0000	99.10
31.5	3,248,534		0.0000	1.0000	99.10
32.5					99.10

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



EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2023

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	31,199,931		0.0000	1.0000	100.00
0.5	30,142,081	3,258	0.0001	0.9999	100.00
1.5	25,467,496	6,224	0.0002	0.9998	99.99
2.5	25,005,046	78,742	0.0031	0.9969	99.96
3.5	24,989,643	30,300	0.0012	0.9988	99.65
4.5	24,533,102	303	0.0000	1.0000	99.53
5.5	24,290,238	10,461	0.0004	0.9996	99.53
6.5	22,298,211	92,575	0.0042	0.9958	99.49
7.5	19,983,248	494,692	0.0248	0.9752	99.07
8.5	9,855,934	489,670	0.0497	0.9503	96.62
9.5	8,373,089	182,001	0.0217	0.9783	91.82
10.5	8,235,721	11,594	0.0014	0.9986	89.82
11.5	7,812,228	3,724	0.0005	0.9995	89.70
12.5	7,803,985	803	0.0001	0.9999	89.65
13.5	7,113,866	102,082	0.0143	0.9857	89.64
14.5	7,064,973	124,716	0.0177	0.9823	88.36
15.5	6,696,629		0.0000	1.0000	86.80
16.5	6,763,748	69,910	0.0103	0.9897	86.80
17.5	6,738,199		0.0000	1.0000	85.90
18.5	6,714,458		0.0000	1.0000	85.90
19.5	6,615,894		0.0000	1.0000	85.90
20.5	6,460,788	450,873	0.0698	0.9302	85.90
21.5	5,778,835		0.0000	1.0000	79.91
22.5	5,099,637		0.0000	1.0000	79.91
23.5	5,128,151		0.0000	1.0000	79.91
24.5	4,864,415		0.0000	1.0000	79.91
25.5	4,962,243		0.0000	1.0000	79.91
26.5	4,174,717	174,967	0.0419	0.9581	79.91
27.5	4,030,394		0.0000	1.0000	76.56
28.5	3,840,563		0.0000	1.0000	76.56
29.5	3,413,125		0.0000	1.0000	76.56
30.5	3,413,125		0.0000	1.0000	76.56
31.5	3,306,084		0.0000	1.0000	76.56
32.5	3,306,084		0.0000	1.0000	76.56
33.5	3,062,756	523	0.0002	0.9998	76.56
34.5	2,779,056		0.0000	1.0000	76.54
35.5	2,779,056		0.0000	1.0000	76.54
36.5	2,584,964		0.0000	1.0000	76.54
37.5	2,433,825		0.0000	1.0000	76.54
38.5	2,374,040		0.0000	1.0000	76.54

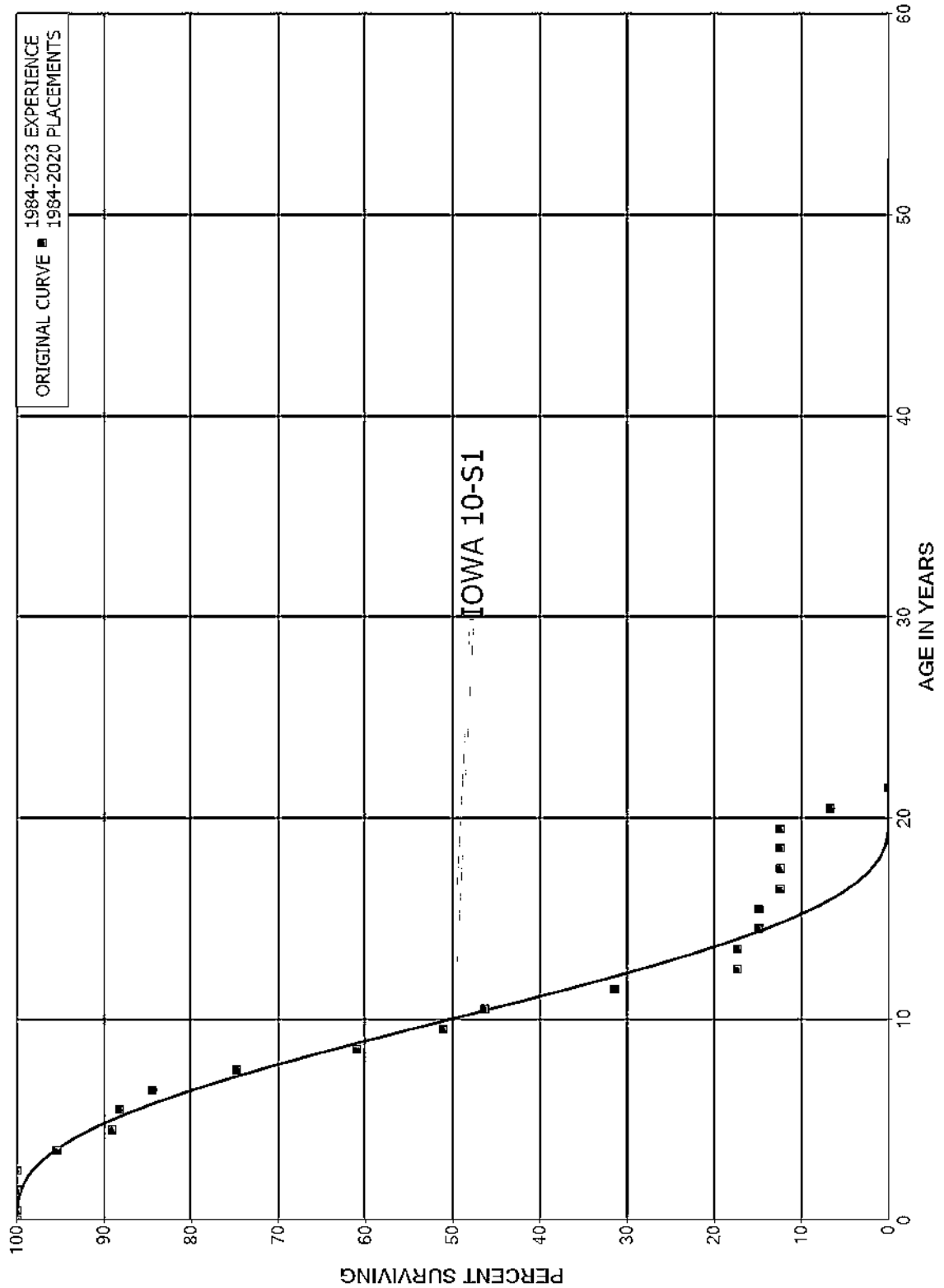
EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2023			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	2,312,401		0.0000	1.0000	76.54
40.5	2,208,121		0.0000	1.0000	76.54
41.5	2,103,914		0.0000	1.0000	76.54
42.5	1,781,622		0.0000	1.0000	76.54
43.5	1,695,980		0.0000	1.0000	76.54
44.5	1,684,157		0.0000	1.0000	76.54
45.5	1,650,962		0.0000	1.0000	76.54
46.5	1,496,022		0.0000	1.0000	76.54
47.5	1,231,024		0.0000	1.0000	76.54
48.5	1,113,937		0.0000	1.0000	76.54
49.5	1,065,556		0.0000	1.0000	76.54
50.5	898,202		0.0000	1.0000	76.54
51.5	882,737		0.0000	1.0000	76.54
52.5	874,650		0.0000	1.0000	76.54
53.5	841,481		0.0000	1.0000	76.54
54.5	787,983		0.0000	1.0000	76.54
55.5	488,385		0.0000	1.0000	76.54
56.5	285,878		0.0000	1.0000	76.54
57.5	42,551		0.0000	1.0000	76.54
58.5	26,691		0.0000	1.0000	76.54
59.5					76.54

EL PASO ELECTRIC COMPANY
 ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

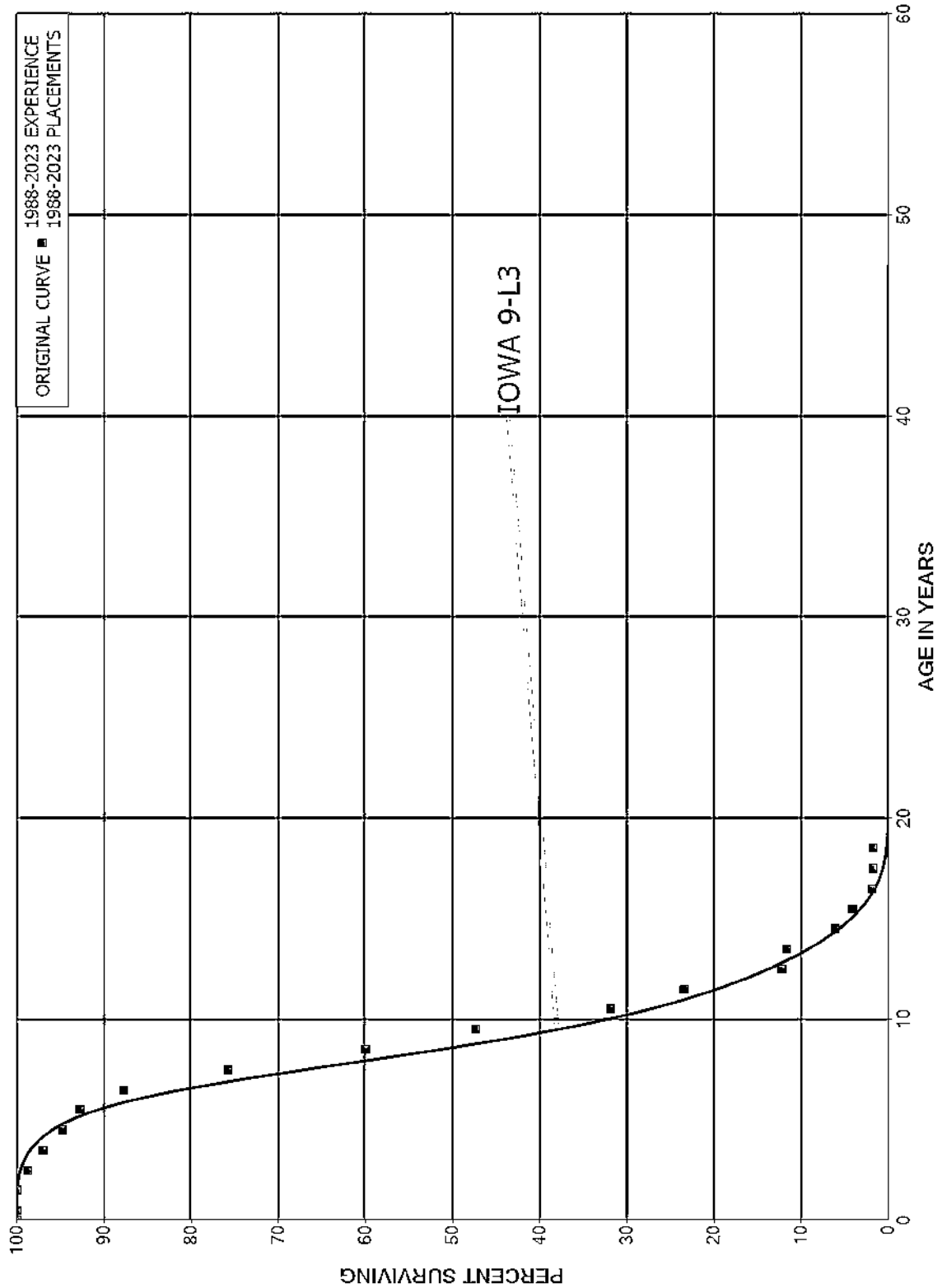
ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2020

EXPERIENCE BAND 1984-2023

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	1,316,408		0.0000	1.0000	100.00
0.5	1,332,410		0.0000	1.0000	100.00
1.5	1,332,410		0.0000	1.0000	100.00
2.5	1,332,410	61,582	0.0462	0.9538	100.00
3.5	1,200,487	79,924	0.0666	0.9334	95.38
4.5	967,375	8,680	0.0090	0.9910	89.03
5.5	796,344	34,686	0.0436	0.9564	88.23
6.5	740,032	84,747	0.1145	0.8855	84.39
7.5	577,929	106,968	0.1851	0.8149	74.72
8.5	483,765	78,197	0.1616	0.8384	60.89
9.5	383,851	36,102	0.0941	0.9059	51.05
10.5	347,748	111,569	0.3208	0.6792	46.25
11.5	236,179	106,303	0.4501	0.5499	31.41
12.5	129,876		0.0000	1.0000	17.27
13.5	129,876	18,527	0.1427	0.8573	17.27
14.5	111,349		0.0000	1.0000	14.81
15.5	111,349	18,527	0.1664	0.8336	14.81
16.5	92,821		0.0000	1.0000	12.34
17.5	92,821		0.0000	1.0000	12.34
18.5	92,821		0.0000	1.0000	12.34
19.5	92,821	43,008	0.4633	0.5367	12.34
20.5	49,813	49,813	1.0000		6.62
21.5					

EL PASO ELECTRIC COMPANY
 ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

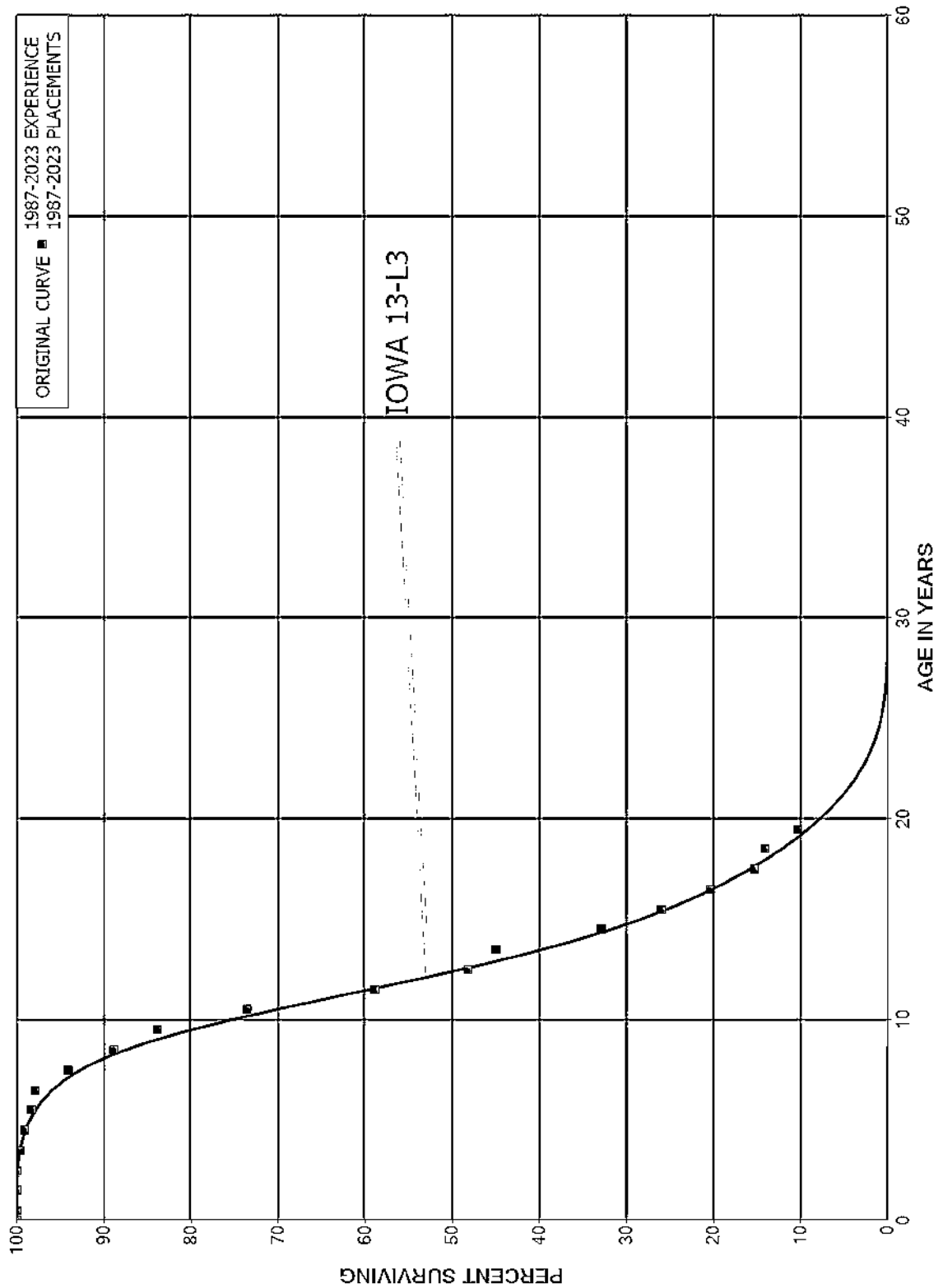
ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2023

EXPERIENCE BAND 1988-2023

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	26,060,234		0.0000	1.0000	100.00
0.5	25,577,013	15,197	0.0006	0.9994	100.00
1.5	21,638,364	273,854	0.0127	0.9873	99.94
2.5	21,273,339	378,245	0.0178	0.9822	98.68
3.5	18,965,342	423,025	0.0223	0.9777	96.92
4.5	17,522,584	366,977	0.0209	0.9791	94.76
5.5	16,310,157	894,874	0.0549	0.9451	92.77
6.5	14,356,645	1,951,959	0.1360	0.8640	87.68
7.5	10,925,242	2,288,154	0.2094	0.7906	75.76
8.5	8,452,486	1,786,639	0.2114	0.7886	59.90
9.5	4,892,097	1,594,095	0.3259	0.6741	47.23
10.5	3,007,396	795,853	0.2646	0.7354	31.84
11.5	1,854,241	889,805	0.4799	0.5201	23.42
12.5	917,402	44,826	0.0489	0.9511	12.18
13.5	872,576	415,693	0.4764	0.5236	11.58
14.5	380,846	124,922	0.3280	0.6720	6.07
15.5	255,924	139,383	0.5446	0.4554	4.08
16.5	96,830	8,712	0.0900	0.9100	1.86
17.5	88,118		0.0000	1.0000	1.69
18.5					1.69

EL PASO ELECTRIC COMPANY
 ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

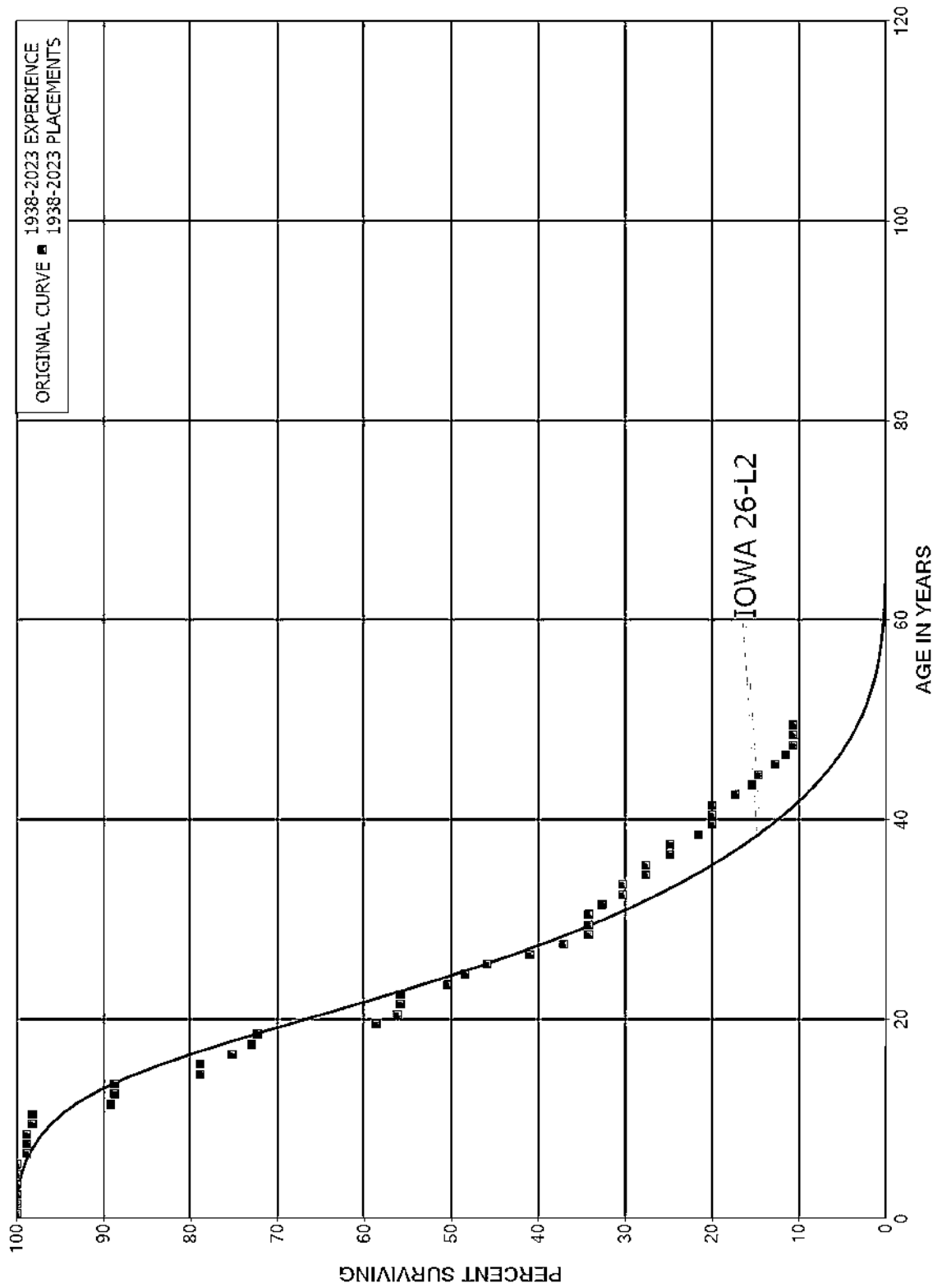
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2023

EXPERIENCE BAND 1987-2023

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	60,086,322		0.0000	1.0000	100.00
0.5	59,494,368		0.0000	1.0000	100.00
1.5	56,647,942	23,287	0.0004	0.9996	100.00
2.5	51,472,313	166,607	0.0032	0.9968	99.96
3.5	50,343,444	284,171	0.0056	0.9944	99.64
4.5	45,843,660	347,154	0.0076	0.9924	99.07
5.5	43,990,348	237,141	0.0054	0.9946	98.32
6.5	42,338,242	1,612,134	0.0381	0.9619	97.79
7.5	39,270,434	2,186,493	0.0557	0.9443	94.07
8.5	36,123,176	2,017,086	0.0558	0.9442	88.83
9.5	26,912,503	3,323,982	0.1235	0.8765	83.87
10.5	19,831,752	3,945,633	0.1990	0.8010	73.51
11.5	14,801,318	2,688,255	0.1816	0.8184	58.89
12.5	11,872,364	807,842	0.0680	0.9320	48.19
13.5	10,695,049	2,863,214	0.2677	0.7323	44.91
14.5	5,072,330	1,063,477	0.2097	0.7903	32.89
15.5	4,008,853	884,205	0.2206	0.7794	25.99
16.5	1,223,025	301,671	0.2467	0.7533	20.26
17.5	921,354	74,565	0.0809	0.9191	15.26
18.5	512,231	137,767	0.2690	0.7310	14.03
19.5					10.25

EL PASO ELECTRIC COMPANY
 ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS
 ORIGINAL AND SMOOTH SURVIVOR CURVES



EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1938-2023

EXPERIENCE BAND 1938-2023

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	9,955,481		0.0000	1.0000	100.00
0.5	9,618,395		0.0000	1.0000	100.00
1.5	7,775,158		0.0000	1.0000	100.00
2.5	6,884,193		0.0000	1.0000	100.00
3.5	6,354,133		0.0000	1.0000	100.00
4.5	6,166,460		0.0000	1.0000	100.00
5.5	5,575,833	64,550	0.0116	0.9884	100.00
6.5	4,997,804		0.0000	1.0000	98.84
7.5	4,983,522	294	0.0001	0.9999	98.84
8.5	4,983,228	32,098	0.0064	0.9936	98.84
9.5	3,444,376		0.0000	1.0000	98.20
10.5	3,161,086	291,423	0.0922	0.9078	98.20
11.5	2,288,264	11,042	0.0048	0.9952	89.15
12.5	2,236,749		0.0000	1.0000	88.72
13.5	2,223,787	247,922	0.1115	0.8885	88.72
14.5	1,896,627		0.0000	1.0000	78.83
15.5	1,896,627	89,015	0.0469	0.9531	78.83
16.5	1,757,707	52,286	0.0297	0.9703	75.13
17.5	1,722,629	13,944	0.0081	0.9919	72.89
18.5	1,731,248	327,038	0.1889	0.8111	72.30
19.5	1,303,373	54,105	0.0415	0.9585	58.64
20.5	1,252,402	8,352	0.0067	0.9933	56.21
21.5	1,169,089	640	0.0005	0.9995	55.83
22.5	1,174,091	113,576	0.0967	0.9033	55.80
23.5	1,024,367	40,343	0.0394	0.9606	50.41
24.5	984,024	51,609	0.0524	0.9476	48.42
25.5	799,030	85,999	0.1076	0.8924	45.88
26.5	713,031	66,621	0.0934	0.9066	40.94
27.5	533,470	41,894	0.0785	0.9215	37.12
28.5	374,621		0.0000	1.0000	34.20
29.5	241,229		0.0000	1.0000	34.20
30.5	215,076	10,124	0.0471	0.9529	34.20
31.5	206,745	14,555	0.0704	0.9296	32.59
32.5	192,191		0.0000	1.0000	30.30
33.5	194,071	17,262	0.0889	0.9111	30.30
34.5	148,217		0.0000	1.0000	27.60
35.5	119,987	11,882	0.0990	0.9010	27.60
36.5	95,925	45	0.0005	0.9995	24.87
37.5	91,727	12,197	0.1330	0.8670	24.86
38.5	75,008	5,642	0.0752	0.9248	21.55

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

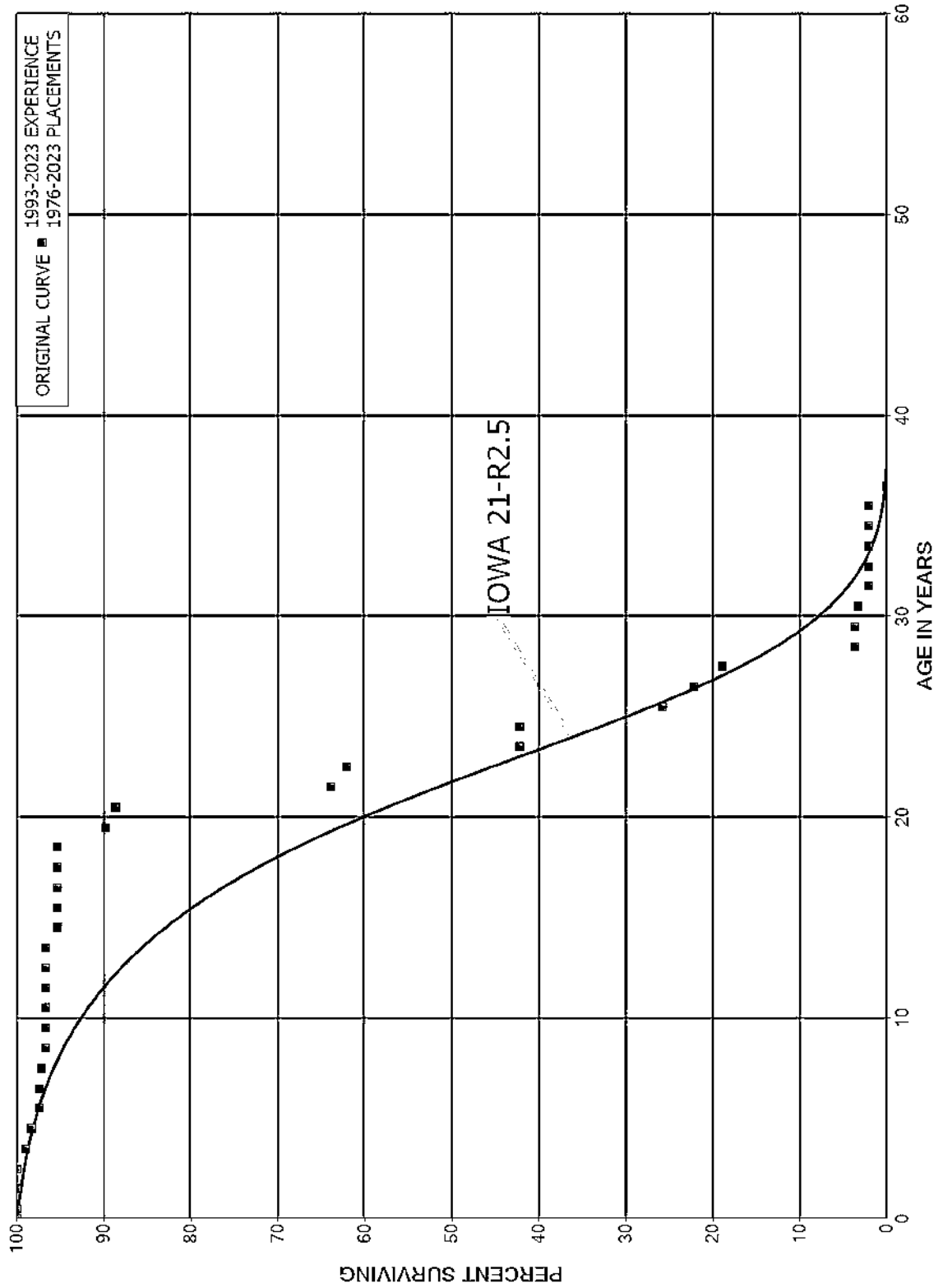
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2023

EXPERIENCE BAND 1938-2023

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	69,770		0.0000	1.0000	19.93
40.5	69,770		0.0000	1.0000	19.93
41.5	69,770	9,398	0.1347	0.8653	19.93
42.5	60,787	6,359	0.1046	0.8954	17.25
43.5	48,693	2,566	0.0527	0.9473	15.44
44.5	46,377	5,997	0.1293	0.8707	14.63
45.5	40,381	3,886	0.0962	0.9038	12.74
46.5	36,494	2,710	0.0743	0.9257	11.51
47.5	28,970		0.0000	1.0000	10.66
48.5	23,959		0.0000	1.0000	10.66
49.5	14,596		0.0000	1.0000	10.66
50.5	13,354	1,174	0.0879	0.9121	10.66
51.5	12,181	5,558	0.4563	0.5437	9.72
52.5	6,622		0.0000	1.0000	5.28
53.5	6,622	202	0.0305	0.9695	5.28
54.5	8,041	1,793	0.2230	0.7770	5.12
55.5	6,248	404	0.0647	0.9353	3.98
56.5	5,844		0.0000	1.0000	3.72
57.5	5,844		0.0000	1.0000	3.72
58.5	5,844	1,004	0.1718	0.8282	3.72
59.5	4,840	335	0.0692	0.9308	3.08
60.5	4,505	125	0.0277	0.9723	2.87
61.5	4,380		0.0000	1.0000	2.79
62.5	4,380		0.0000	1.0000	2.79
63.5	4,380		0.0000	1.0000	2.79
64.5	2,500		0.0000	1.0000	2.79
65.5	2,500		0.0000	1.0000	2.79
66.5	2,500		0.0000	1.0000	2.79
67.5	2,500	125	0.0500	0.9500	2.79
68.5	2,375		0.0000	1.0000	2.65
69.5	2,375		0.0000	1.0000	2.65
70.5	2,375	135	0.0568	0.9432	2.65
71.5	2,240		0.0000	1.0000	2.50
72.5	2,240		0.0000	1.0000	2.50
73.5	1,825		0.0000	1.0000	2.50
74.5	1,825		0.0000	1.0000	2.50
75.5	1,825		0.0000	1.0000	2.50
76.5	1,825		0.0000	1.0000	2.50
77.5	1,825	1,825	1.0000		2.50
78.5					

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



EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2023

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	6,481,680		0.0000	1.0000	100.00
0.5	6,267,658		0.0000	1.0000	100.00
1.5	6,258,202		0.0000	1.0000	100.00
2.5	5,716,503	59,654	0.0104	0.9896	100.00
3.5	5,037,705	32,508	0.0065	0.9935	98.96
4.5	4,861,395	46,132	0.0095	0.9905	98.32
5.5	4,745,239		0.0000	1.0000	97.38
6.5	4,595,044	9,914	0.0022	0.9978	97.38
7.5	2,899,583	17,992	0.0062	0.9938	97.17
8.5	1,829,686		0.0000	1.0000	96.57
9.5	1,779,779		0.0000	1.0000	96.57
10.5	1,695,413		0.0000	1.0000	96.57
11.5	1,700,476		0.0000	1.0000	96.57
12.5	1,700,476		0.0000	1.0000	96.57
13.5	1,536,725	20,000	0.0130	0.9870	96.57
14.5	1,502,251		0.0000	1.0000	95.31
15.5	1,502,251		0.0000	1.0000	95.31
16.5	607,936		0.0000	1.0000	95.31
17.5	607,936		0.0000	1.0000	95.31
18.5	599,397	34,950	0.0583	0.9417	95.31
19.5	562,535	7,500	0.0133	0.9867	89.76
20.5	555,035	154,860	0.2790	0.7210	88.56
21.5	400,174	10,871	0.0272	0.9728	63.85
22.5	356,571	114,561	0.3213	0.6787	62.12
23.5	223,239		0.0000	1.0000	42.16
24.5	169,942	66,439	0.3910	0.6090	42.16
25.5	103,503	14,128	0.1365	0.8635	25.68
26.5	89,375	13,317	0.1490	0.8510	22.17
27.5	76,058	61,274	0.8056	0.1944	18.87
28.5	14,784		0.0000	1.0000	3.67
29.5	14,784	1,550	0.1048	0.8952	3.67
30.5	13,234	5,063	0.3826	0.6174	3.28
31.5	8,171		0.0000	1.0000	2.03
32.5	8,171		0.0000	1.0000	2.03
33.5	8,171		0.0000	1.0000	2.03
34.5	8,171		0.0000	1.0000	2.03
35.5	8,171	8,171	1.0000		2.03
36.5					

PART VIII. NET SALVAGE STATISTICS

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
Page 183 of 370

EL PASO ELECTRIC COMPANY

TABLE 2. CALCULATION OF TERMINAL AND INTERIM RETIREMENTS AS A PERCENT OF TOTAL RETIREMENTS

LOCATION (1)	INTERIM RETIREMENTS (2)	TERMINAL RETIREMENTS (3)	TOTAL RETIREMENTS (4)=(2)+(3)	INTERIM RETIREMENT % (5)=(2)/(4)	TERMINAL RETIREMENT % (6)=(3)/(4)
STEAM PRODUCTION					
RIO GRANDE UNIT 6	-	(10,147,281)	(10,147,281)	0.00	100.00
RIO GRANDE UNIT 7	(400,493)	(15,670,333)	(16,070,825)	2.49	97.51
RIO GRANDE UNIT 8	(2,498,861)	(66,430,970)	(68,929,831)	3.63	96.37
RIO GRANDE COMMON	(35,003)	(12,214,111)	(12,249,113)	0.29	99.71
NEWMAN UNIT 1	(474,332)	(29,421,921)	(29,896,253)	1.59	98.41
NEWMAN UNIT 2	(599,899)	(33,056,115)	(33,656,014)	1.78	98.22
NEWMAN UNIT 3	(2,119,622)	(48,976,066)	(51,095,688)	4.15	95.85
NEWMAN UNIT 4	(4,515,541)	(177,091,114)	(181,606,655)	2.49	97.51
NEWMAN UNIT 5	(51,885,950)	(246,081,632)	(297,967,582)	17.41	82.59
NEWMAN COMMON	(2,127,628)	(35,140,810)	(37,268,438)	5.71	94.29
NEWMAN ZERO LIQUID DISCHARGE	(2,160,997)	(12,214,577)	(14,375,574)	15.03	84.97
TOTAL STEAM PRODUCTION	(68,818,326)	(886,444,930)	(753,263,256)		
OTHER PRODUCTION					
COPPER POWER STATION	(1,345,705)	(43,028,808)	(44,374,514)	3.03	96.97
RIO GRANDE UNIT 9	(48,184,474)	(58,846,743)	(107,031,218)	45.02	54.98
MONTANA POWER STATION UNIT 1	(50,009,832)	(43,501,750)	(93,511,582)	53.48	46.52
MONTANA POWER STATION UNIT 2	(46,062,772)	(39,112,710)	(85,175,482)	54.08	45.92
MONTANA POWER STATION UNIT 3	(44,458,569)	(34,181,523)	(78,640,093)	56.53	43.47
MONTANA POWER STATION UNIT 4	(47,131,188)	(37,788,783)	(84,919,972)	55.50	44.50
MONTANA POWER STATION COMMON	(38,860,258)	(64,113,861)	(102,974,120)	37.74	62.26
NEWMAN UNIT 6	(94,256,964)	(130,141,065)	(224,398,030)	42.00	58.00
TOTAL OTHER PRODUCTION	(370,309,763)	(450,715,246)	(821,025,009)		

EL PASO ELECTRIC COMPANY

TABLE 3. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION	INTERIM RETIREMENTS		TERMINAL RETIREMENTS		WEIGHTED
	RETIREMENTS	NET SALVAGE	RETIREMENTS	NET SALVAGE	AVERAGE NET
	(%)	(%)	(%)	(%)	SALVAGE %
(1)	(2)	(3)	(4)	(5)	(6)=(2)*(3)+(4)*(5)
STEAM PRODUCTION					
RIO GRANDE UNIT 6	0.00	(5)	100.00	(5)	(5)
RIO GRANDE UNIT 7	2.49	(5)	97.51	(5)	(5)
RIO GRANDE UNIT 8	3.63	(5)	96.37	(5)	(5)
RIO GRANDE COMMON	0.29	(5)	99.71	(5)	(5)
NEWMAN UNIT 1	1.59	(5)	98.41	(4)	(4)
NEWMAN UNIT 2	1.78	(5)	98.22	(4)	(4)
NEWMAN UNIT 3	4.15	(5)	95.85	(4)	(4)
NEWMAN UNIT 4	2.49	(5)	97.51	(4)	(4)
NEWMAN UNIT 5	17.41	(5)	82.59	(4)	(4)
NEWMAN COMMON	5.71	(5)	94.29	(4)	(4)
NEWMAN ZERO LIQUID DISCHARGE	15.03	(5)	84.97	(4)	(4)
OTHER PRODUCTION					
COPPER POWER STATION	3.03	(5)	98.97	(2)	(2)
RIO GRANDE UNIT 9	45.02	(5)	54.98	(5)	(5)
MONTANA POWER STATION UNIT 1	53.48	(5)	46.52	(8)	(5)
MONTANA POWER STATION UNIT 2	54.08	(5)	45.92	(6)	(5)
MONTANA POWER STATION UNIT 3	56.53	(5)	43.47	(6)	(5)
MONTANA POWER STATION UNIT 4	55.50	(5)	44.50	(8)	(5)
MONTANA POWER STATION COMMON	37.74	(5)	62.26	(8)	(8)
NEWMAN UNIT 6	42.00	(5)	58.00	(7)	(8)

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

93-95	119	59	49	28,600		28,541	
94-96	2,600	359	14		0	359-	14-
95-97	2,481	300	12		0	300-	12-
96-98	2,481	300	12		0	300-	12-
97-99							
98-00	88		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
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

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EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2010	60,000		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	2,415,423		0	14,781-	1-	14,781-	1-
2017	3,482,012		0	198,350	6	198,350	6
2018	1,018,167		0	8,738	1	8,738	1
2019		1,162,472				1,162,472-	
2020	52,406		0	4,684	9	4,684	9
2021	5,257,184		0	13,901	0	13,901	0
2022							
2023							
TOTAL	12,285,193	1,162,472	9	210,892	2	951,580-	8-
THREE-YEAR MOVING AVERAGES							
10-12	20,000		0		0		0
11-13							
12-14							
13-15							
14-16	805,141		0	4,927-	1-	4,927-	1-
15-17	1,965,812		0	61,190	3	61,190	3
16-18	2,305,201		0	64,102	3	64,102	3
17-19	1,500,060	387,491	26	69,029	5	318,461-	21-
18-20	356,858	387,491	109	4,474	1	383,017-	107-
19-21	1,769,863	387,491	22	6,195	0	381,296-	22-
20-22	1,769,863		0	6,195	0	6,195	0
21-23	1,752,395		0	4,634	0	4,634	0
FIVE-YEAR AVERAGE							
19-23	1,061,918	232,494	22	3,717	0	228,777-	22-

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

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EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

94-96	923	2,972	322		0	2,972-	322-
95-97							
96-98							
97-99							
98-00							
99-01	12,273		0		0		0
00-02	12,273		0		0		0

EL PASO ELECTRIC COMPANY
 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 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993				36,000		36,000	
1994							
1995							
1996							
1997							
1998							
1999							
2000	20		0		0		0
2001							
2002							
2003							
2004							
2005							
2006							
2007							
2008							
2009							
2010	15,750		0		0		0
2011							
2012							
2013							
2014							
2015							
2016	150,744		0	20,276-	13-	20,276-	13-
2017							
2018	5,923	5,890	99	1,733	29	4,157-	70-
2019	752,155	881,895	117	4	0	881,891-	117-
2020	2,193,343	994-	0	171,553-	8-	170,559-	8-
2021		14,532-		127,691		142,223	
2022		1,041		7		1,034-	
2023		37-		27,910-		27,873-	
TOTAL	3,117,935	873,262	28	54,304-	2-	927,567-	30-
THREE-YEAR MOVING AVERAGES							
93-95				12,000		12,000	
94-96							
95-97							
96-98							
97-99							
98-00	7		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

93-95	121,488	2,422	2	12	0	2,410-	2-
94-96	110,489	1,175	1		0	1,175-	1-
95-97	119		0		0		0
96-98	2,557	601	23		0	601-	23-
97-99	2,438	601	25	2,408	99	1,807	74
98-00	3,624	601	17	2,408	66	1,807	50

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		4,775				4,775-	
2016	34,102	22,727	67	2,858-	8-	25,585-	75-
2017							
2018							
2019							
2020		9,199		2		9,197-	
2021		2,912		157		2,755-	
2022		9,972		1		9,971-	
2023		1,116		198-		1,314-	
TOTAL	34,102	50,701	149	2,897-	8-	53,598-	157-

THREE-YEAR MOVING AVERAGES

15-17	11,367	9,167	81	953-	8-	10,120-	89-
16-18	11,367	7,576	67	953-	8-	8,528-	75-
17-19							
18-20		3,066		1		3,066-	
19-21		4,037		53		3,984-	
20-22		7,361		53		7,308-	
21-23		4,667		14-		4,680-	

FIVE-YEAR AVERAGE

19-23		4,640		8-		4,648-	
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EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		2,113				2,113-	
2016		19,175				19,175-	
2017		832-				832	
2018				27		27	
2019		9,913				9,913-	
2020		228-				228	
2021		1,455-		20		1,475	
2022		12,724		1		12,723-	
2023		270-		45-		224	
TOTAL		41,142		2		41,140-	

THREE-YEAR MOVING AVERAGES

15-17	6,819		6,819-
16-18	6,114	9	6,105-
17-19	3,027	9	3,018-
18-20	3,229	9	3,220-
19-21	2,744	7	2,737-
20-22	3,681	7	3,674-
21-23	3,667	8-	3,675-

FIVE-YEAR AVERAGE

19-23	4,137	5-	4,142-
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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

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EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		9,525				9,525-	
2016	277,389	34,731	13		0	34,731-	13-
2017	204,330	9,643	5		0	9,643-	5-
2018							
2019	203,794	12,972-	6-		0	12,972	6
2020	169,514	404	0		0	404-	0
2021		1,744				1,744-	
2022		14,833				14,833-	
2023		868-				868	
TOTAL	855,027	57,039	7		0	57,039-	7-

THREE-YEAR MOVING AVERAGES

15-17	160,573	17,966	11		0	17,966-	11-
16-18	160,573	14,791	9		0	14,791-	9-
17-19	136,041	1,110-	1-		0	1,110	1
18-20	124,436	4,190-	3-		0	4,190	3
19-21	124,436	3,608-	3-		0	3,608	3
20-22	56,505	5,660	10		0	5,660-	10-
21-23		5,236				5,236-	

FIVE-YEAR AVERAGE

19-23	74,662	628	1		0	628-	1-
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EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		1,243				1,243-	
2016	79,828	2,676	3		0	2,676-	3-
2017	39,284	817	2		0	817-	2-
2018	109,243		0	545	0	545	0
2019	109,363	3,310-	3-		0	3,310	3
2020		63,484		2-		63,486-	
2021		214-		1,075		1,289	
2022		1,732				1,732-	
2023		547-		1,206		1,753	
TOTAL	337,718	65,880	20	2,824	1	63,057-	19-

THREE-YEAR MOVING AVERAGES

15-17	39,704	1,579	4		0	1,579-	4-
16-18	76,118	1,164	2	182	0	983-	1-
17-19	85,963	831-	1-	182	0	1,013	1
18-20	72,869	20,058	28	181	0	19,877-	27-
19-21	36,454	19,987	55	358	1	19,629-	54-
20-22		21,667		358		21,310-	
21-23		323		760		437	

FIVE-YEAR AVERAGE

19-23	21,873	12,229	56	456	2	11,773-	54-
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EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015	48,946	2,946	6		0	2,946-	6-
2016		5,992				5,992-	
2017		760				760-	
2018				53		53	
2019		499				499-	
2020	32,340	6,012	19	63	0	5,949-	18-
2021		248-				248	
2022		2,086-				2,086	
2023		1,080		175-		1,255-	
TOTAL	81,286	14,955	18	60-	0	15,014-	18-

THREE-YEAR MOVING AVERAGES

15-17	16,315	3,233	20		0	3,233-	20-
16-18		2,251		18		2,233-	
17-19		420		18		402-	
18-20	10,780	2,170	20	38	0	2,132-	20-
19-21	10,780	2,088	19	21	0	2,067-	19-
20-22	10,780	1,226	11	21	0	1,205-	11-
21-23		418-		58-		360	

FIVE-YEAR AVERAGE

19-23	6,468	1,051	16	22-	0	1,074-	17-
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EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
2015		376				376-	
2016	18,819	973	5		0	973-	5-
2017		52				52-	
2018				218		218	
2019		232-				232	
2020	64,392	11,089	17	76	0	11,013-	17-
2021							
2022		49-				49	
2023		91		279-		371-	
TOTAL	83,211	12,300	15	15	0	12,285-	15-

THREE-YEAR MOVING AVERAGES

15-17	6,273	467	7		0	467-	7-
16-18	6,273	342	5	73	1	269-	4-
17-19		60-		73		133	
18-20	21,464	3,619	17	98	0	3,521-	16-
19-21	21,464	3,619	17	25	0	3,594-	17-
20-22	21,464	3,680	17	25	0	3,654-	17-
21-23		14		93-		107-	

FIVE-YEAR AVERAGE

19-23	12,878	2,180	17	41-	0	2,220-	17-
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EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

YEAR	REGULAR RETIREMENTS	COST OF REMOVAL AMOUNT	PCT	GROSS SALVAGE AMOUNT	PCT	NET SALVAGE AMOUNT	PCT
1993		123				123-	
1994							
1995							
1996							
1997							
1998							
1999							
2000	4,557		0		0		0
2001							
2002							
2003			0		0		0
2004			0		0		0
2005							
2006							
2007	1,763		0		0		0
2008							
2009		405				405-	
2010							
2011							
2012							
2013	56,356		0		0		0
2014							
2015							
2016	5,221	8,569	164		0	8,569-	164-
2017							
2018							
2019							
2020		1,039				1,039-	
2021		3,065				3,065-	
2022	29,512	140-	0		0	140	0
2023		17,269				17,269-	
TOTAL	97,411	30,328	31		0	30,328-	31-
THREE-YEAR MOVING AVERAGES							
93-95		41				41-	
94-96							
95-97							
96-98							
97-99							
98-00	1,519		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
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

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EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY
2025 TEXAS RATE CASE FILING
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SPONSOR: JOHN J. SPANOS/CYNTHIA S. PRIETO
PREPARER: JOHN J. SPANOS
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EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
2025 TEXAS RATE CASE FILING
SCHEDULE D-5: DEPRECIATION STUDY
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FOR THE YEAR ENDED SEPTEMBER 30, 2024

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EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

93-95	1	6	600		0	6	600
94-96	1,015	4	0		0	4	0
95-97	1,015	4	0		0	4	0
96-98	1,015	4	0		0	4	0
97-99							
98-00							

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
2025 TEXAS RATE CASE FILING
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EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

00-02	17,278	984	6	5,525	32	4,541	26
01-03				5,601		5,601	
02-04				5,601		5,601	
03-05				601		601	
04-06							
05-07							
06-08							
07-09							
08-10							
09-11							
10-12							
11-13							
12-14	29,018	474	2		0	474-	2-

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
 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

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EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY
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

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EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
 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

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EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
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

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EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY
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

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EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
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

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EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY
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 370.00 METERS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
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 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY
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 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY
 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 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

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