PART IX. DETAILED DEPRECIATION CALCULATIONS

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1962	991.00	999	1,032	8	2.48	3
1963	87.00	88	91			
1964	15.00	15	16			
1965	339.00	341	352	4	2.48	2
1966	3,966.00	3,988	4,121	43	2.49	17
1968	4,292.00	4,310	4,454	53	2.49	21
1969	563.00	565	584	7	2.49	3
1972	3,871.00	3,875	4,004	60	2.49	24
1973	928.00	928	959	15	2.49	6
1975	15,338.00	15,312	15,823	282	2.49	113
1976	10,472.00	10,444	10,793	203	2.49	82
1979	4,621.00	4,594	4,747	105	2.49	42
1981	927.00	919	950	24	2.49	10
1983	262.00	259	268	7	2.49	3
1984	186,589.00	184,308	190,459	5,460	2.49	2,193
1987	11,630.00	11,434	11,816	396	2.49	159
1988	6,307.00	6,190	6,397	226	2.49	91
1994	26,748.46	25,911	26,776	1,310	2.50	524
1995	65,286.14	63,077	65,182	3,369	2.50	1,348
1997	59,140.95	56,807	58,703	3,395	2.50	1,358
1999	4,121.94	3,933	4,064	264	2.50	106
2000	131,347.48	124,845	129,011	8,904	2.50	3,562
2001	214,105.89	202,683	209,447	15,364	2.50	6,146
2004	112,528.66	104,986	108,489	9,666	2.50	3,866
2018	42,985.49	31,844	32,907	12,228	2.50	4,891
	1,269,983.01	1,228,971	1,269,983	63,499		25,419

RIO GRANDE UNIT 8
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1973	921,156.00	814,026	859,637	107,577	9.33	11,530
1975	15,338.00	13,470	14,225	1,880	9.34	201
1976	10,472.00	9,166	9,680	1,316	9.35	141
1979	4,621.00	4,001	4,225	627	9.37	67
1981	927.00	796	841	133	9.38	14
1983	466.00	397	419	70	9.39	7
1984	186,590.00	158,111	166,970	28,949	9.40	3,080

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

NEWMAN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -4

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

NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1965	37,152.00	32,738	38,638			
1966	285,387.00	250,843	296,802			
1967	43,434.00	38,076	45,171			
1973	27.00	23	28			
1974	1,686.00	1,447	1,753			
1975	4,144.00	3,544	4,310			

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

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

NEWMAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2061
NET SALVAGE PERCENT.. -4

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

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

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

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

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -4						
1969	5,416.00	5,383	5,633			
1970	551.00	547	573			
1972	1,296.00	1,285	1,348			
1973	32.00	32	33			
1975	20,973.00	20,739	21,812			
1976	23,988.00	23,700	24,948			
1977	47,202.00	46,591	49,090			
1979	70,512.00	69,442	73,332			
1980	3,899.00	3,836	4,055			
1981	14,402.00	14,151	14,978			
1983	16,341.00	16,012	16,995			
1985	8,849.00	8,647	9,203			
1986	1,411.00	1,377	1,467			
1988	13,676.00	13,296	14,223			
1990	89,243.00	86,441	92,813			
1992	73.00	70	76			
1994	22,268.21	21,378	23,159			
1995	245,317.10	234,893	255,130			
1997	30,257.73	28,794	31,468			
1999	882,397.44	834,082	917,693			
2004	39,363.99	36,386	40,939			
2006	2,403,287.56	2,194,315	2,499,419			
2012	117.00	101	121			
2015	261.00	212	255	17	2.50	7
2016	313,276.00	248,232	298,284	27,523	2.50	11,009
2017	1,125,420.20	862,425	1,036,319	134,118	2.50	53,647
2018	209,498.46	153,796	184,806	33,072	2.50	13,229
2019	129,088.61	89,502	107,549	26,704	2.50	10,682
2020	272,301.61	174,272	209,411	73,783	2.50	29,513
2023	98,828.82	29,366	35,287	67,495	2.50	26,998
	9,067,767.94	8,197,313	9,067,768	362,711		145,085
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1962	2,749,530.00	2,705,612	2,859,511			
1963	14,360.06	14,118	14,934			

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NEWMAN UNIT 2
INTERIM SURVIVOR CURVE.. IOWA 65-R4
PROBABLE RETIREMENT YEAR.. 12-2027
NET SALVAGE PERCENT.. -4

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

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2024

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

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NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 65-R4
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2016	1,316,151.00	592,237	571,628	797,169	10.49	75,993
2017	44,927.22	18,700	18,049	28,675	10.49	2,734
2018	233,349.52	88,303	85,230	157,453	10.49	15,010
2019	292,958.29	98,149	94,734	209,943	10.50	19,995
2020	1,510,837.40	433,451	418,368	1,152,903	10.50	109,800
2021	4,420,798.10	1,021,685	986,133	3,611,497	10.50	343,952
2022	5,159,780.03	858,587	828,710	4,537,461	10.50	432,139
2023	1,977,142.18	178,810	172,588	1,883,640	10.50	179,394
	19,215,337.95	6,729,455	6,495,285	13,488,666		1,294,434

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-R4
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1988	116,835.94	100,668	120,699	810	7.36	110
1990	1,619.00	1,381	1,656	28	7.38	4
1992	73.00	62	74	2	7.41	
1994	22,850.55	19,028	22,814	950	7.42	128
1995	2,488.49	2,058	2,468	121	7.43	16
1996	13,753.72	11,289	13,535	769	7.44	103
1997	40,792.36	33,218	39,828	2,596	7.45	348
1999	58,852.47	47,101	56,473	4,733	7.46	634
2004	328,880.51	248,800	298,307	43,729	7.48	5,846
2005	85,869.00	64,049	76,794	12,510	7.48	1,672
2007	21.35	15	18	4	7.49	1
2012	99,967.00	64,012	76,749	27,216	7.49	3,634
2014	2,191,918.11	1,302,059	1,561,147	718,448	7.50	95,793
2015	136,361.04	77,315	92,699	49,116	7.50	6,549
2018	141,053.26	65,197	78,170	68,525	7.50	9,137
2019	28,482.04	11,849	14,207	15,415	7.50	2,055
2020	1,801,852.73	651,808	781,507	1,092,420	7.50	145,656
2021	755,564.19	224,507	269,180	516,607	7.50	68,881
2022	771,957.92	169,021	202,653	600,183	7.50	80,024
2023	554,717.51	67,873	81,379	495,528	7.50	66,070
2024	1,031,391.57	34,604	41,490	1,031,158	7.50	137,488
	8,185,301.76	3,195,914	3,831,848	4,680,866		624,149

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

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

NEWMAN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5
PROBABLE RETIREMENT YEAR.. 12-2061
NET SALVAGE PERCENT.. -4

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	5,753,858.18	5,066,143	4,500,599	1,540,953	8.88	173,531
1974	7,924.00	6,955	6,179	2,142	8.91	240
1976	30,882.00	26,924	23,918	8,508	8.97	948
1977	5,457.00	4,742	4,213	1,517	8.99	169
1978	80,616.00	69,784	61,994	22,653	9.02	2,511
1979	5,726.00	4,938	4,387	1,626	9.04	180
1980	509.00	437	388	146	9.06	16
1981	1,701.00	1,455	1,293	493	9.08	54
1982	4,872.00	4,151	3,688	1,428	9.10	157
1983	6,687.00	5,672	5,039	1,983	9.12	217
1985	13,975.00	11,740	10,429	4,244	9.16	463
1986	1,354.00	1,132	1,006	416	9.17	45
1987	1,532.00	1,274	1,132	477	9.19	52
1988	235.00	194	172	74	9.20	8
1990	3,754.00	3,067	2,725	1,217	9.23	132
1993	15,179.66	12,145	10,789	5,149	9.27	555
1994	538.01	427	379	186	9.28	20
1995	17,943.46	14,130	12,553	6,288	9.29	677
1999	21,357.86	16,184	14,377	8,048	9.33	863
2000	2,196,999.57	1,645,937	1,462,198	844,652	9.34	90,434
2004	376,079.70	266,677	236,907	157,976	9.37	16,860
2005	14,749.49	10,284	9,136	6,351	9.38	677
2007	20,450.85	13,724	12,192	9,281	9.39	988
2008	140,999.30	92,597	82,260	65,789	9.39	7,006
2010	3,186.00	1,986	1,764	1,581	9.41	168
2011	142.00	86	76	73	9.41	8
2013	84,453.00	47,425	42,131	46,545	9.42	4,941
2015	128,932.00	65,656	58,327	77,052	9.43	8,171
2016	74,204.00	35,518	31,553	46,361	9.43	4,916
2018	1,577,279.19	638,973	567,643	1,088,500	9.44	115,307
2019	8,010.23	2,893	2,570	5,841	9.44	619
2020	1,423,956.19	441,519	392,231	1,102,923	9.45	116,711
2022	12,766,889.74	2,331,840	2,071,532	11,333,703	9.45	1,199,334
	24,790,432.43	10,846,609	9,635,779	16,394,175		1,746,978

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1983	349.00	288	363			
1990	477.00	377	496			
1994	430,949.75	330,476	443,783	4,405	10.23	431
1999	56,979.76	41,554	55,801	3,458	10.29	336
2001	8,542.95	6,075	8,158	727	10.31	71
2005	42,346.06	28,246	37,930	6,109	10.35	590
2007	70,776.72	45,333	60,876	12,732	10.36	1,229
2008	315,516.15	197,361	265,028	63,108	10.37	6,086
2009	679,380.00	414,013	555,962	150,593	10.38	14,508
2010	2,169.00	1,285	1,726	530	10.38	51
2011	5,154.00	2,954	3,967	1,393	10.39	134
2013	48,273.00	25,599	34,376	15,828	10.40	1,522
2014	103,176.00	52,142	70,019	37,284	10.41	3,582
2015	171,938.00	82,266	110,472	68,344	10.41	6,565
2016	69,037.00	30,939	41,547	30,252	10.42	2,903
2017	90,029.62	37,333	50,133	43,498	10.42	4,174
2019	1,341,090.71	448,282	601,980	792,754	10.43	76,007
2020	126,434.28	36,185	48,591	82,900	10.43	7,948
2021	65,139.96	15,004	20,148	47,597	10.44	4,559
2022	227,009.13	37,637	50,541	185,548	10.44	17,773
2023	921,351.37	83,757	112,474	845,731	10.44	81,009
2024	12,118,422.82	282,941	379,950	12,223,209	10.45	1,169,685
	20,035,873.42	4,953,092	6,221,307	14,616,001		1,399,163

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1975	7,552,969.41	6,775,956	6,862,688	992,400	7.16	138,603
1977	336.00	300	304	46	7.19	6
1978	54,860.00	48,799	49,424	7,631	7.21	1,058
1979	169,001.00	149,889	151,808	23,953	7.22	3,318
1980	5,191.00	4,590	4,649	750	7.23	104
1981	3,117.00	2,746	2,781	461	7.25	64
1982	3,363.00	2,953	2,991	507	7.26	70
1983	424.00	371	376	65	7.27	9
1990	477.00	405	410	86	7.34	12
1995	1,362,236.32	1,121,353	1,135,706	281,019	7.37	38,130

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1968	273.00	238	148	136	9.53	14
1971	263.00	227	141	132	9.66	14
1977	3,066.00	2,593	1,613	1,576	9.87	160
1980	13.00	11	7	7	9.96	1
1983	267.00	220	137	141	10.03	14
1985	5,624.00	4,586	2,852	2,997	10.07	298
1986	4,004.00	3,247	2,020	2,145	10.09	213
1987	244.00	197	123	131	10.11	13
1988	12,748.00	10,216	6,354	6,904	10.13	682
1990	18,788.00	14,857	9,241	10,299	10.17	1,013
1994	1,457.55	1,118	695	820	10.23	80
1995	5,603.01	4,259	2,649	3,178	10.24	310
1997	3,442.45	2,566	1,596	1,984	10.27	193
2018	3,480,161.37	1,310,501	815,110	2,804,258	10.43	268,865
2019	262,622.46	87,786	54,601	218,526	10.43	20,952
2020	498,051.53	142,541	88,658	429,315	10.43	41,162
2023	104,639.32	9,512	5,916	102,909	10.44	9,857
	5,058,812.70	2,171,064	1,350,366	3,910,799		378,330

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1975	6,121,853.00	5,492,066	6,290,247	76,480	7.16	10,682
1977	3,066.00	2,736	3,134	55	7.19	8
1980	13.00	11	13	1	7.23	
1983	33,017.00	28,890	33,089	1,249	7.27	172
1985	36,788.00	31,942	36,584	1,675	7.29	230
1986	56,525.00	48,875	55,978	2,808	7.30	385
1987	33,956.00	29,232	33,480	1,834	7.31	251
1988	27,685.00	23,723	27,171	1,622	7.32	222
1994	1,457.55	1,208	1,384	132	7.37	18
1995	11,623.01	9,568	10,959	1,129	7.37	153
1997	3,442.45	2,791	3,197	384	7.39	52

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

RIO GRANDE UNIT 6
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2025
NET SALVAGE PERCENT.. -5

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

NEWMAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -4

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -4						
1962	39,041.00	38,336	40,603			
1963	3,356.00	3,293	3,490			
1964	1,091.00	1,070	1,135			
1965	1,250.00	1,225	1,300			
1966	6,842.00	6,699	7,116			
1967	715.00	699	744			
1968	4,131.00	4,037	4,296			
1969	197.00	192	205			
1970	312.00	304	324			
1972	1,917.00	1,866	1,994			
1974	1,107.00	1,075	1,151			
1975	232.00	225	241			
1976	7,372.00	7,139	7,667			
1977	6,276.00	6,070	6,527			
1978	2,458.00	2,374	2,556			
1979	18,600.00	17,937	19,344			
1980	917.00	883	954			
1981	283.00	272	294			
1982	8,462.00	8,121	8,800			
1985	29,399.00	28,046	30,397	178	3.46	51
1990	390.00	368	399	7	3.47	2
1994	252,758.21	235,407	255,143	7,725	3.48	2,220
1995	28,767.29	26,699	28,937	981	3.48	282
1996	1,948,687.35	1,801,820	1,952,883	73,752	3.48	21,193
1998	20,578.58	18,862	20,443	958	3.49	274
1999	106,657.72	97,303	105,461	5,463	3.49	1,565
2000	35,075.03	31,838	34,507	1,971	3.49	565
2001	14,389.26	12,990	14,079	886	3.49	254
2002	4,110.31	3,689	3,998	276	3.49	79
2003	269,582.26	240,380	260,533	19,832	3.49	5,683
2004	14,154.28	12,532	13,583	1,138	3.49	326
	2,829,108.29	2,611,751	2,829,106	113,167		32,494

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

NEWMAN UNIT 3
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2034
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1966	37,311.00	33,027	38,803			
1967	6,896.00	6,088	7,172			
1968	4,131.00	3,637	4,296			
1969	197.00	173	205			
1970	312.00	273	324			
1972	1,918.00	1,668	1,995			
1974	1,107.00	956	1,151			
1975	232.00	200	241			
1976	7,372.00	6,322	7,667			
1977	6,276.00	5,362	6,527			
1978	2,458.00	2,091	2,556			
1979	18,600.00	15,762	19,344			
1980	917.00	774	954			
1981	283.00	238	294			
1982	8,462.00	7,074	8,800			
1985	29,399.00	24,190	30,575			
1990	390.00	311	406			
1994	252,758.21	195,277	262,869			
1995	1,168,219.41	894,493	1,206,669	8,279	10.30	804
1996	1,050,490.42	796,658	1,074,690	17,820	10.32	1,727
1998	20,234.54	15,027	20,271	773	10.35	75
1999	43,644.79	32,038	43,219	2,171	10.37	209
2000	2,681,439.63	1,944,280	2,622,830	165,867	10.38	15,979
2001	14,389.26	10,293	13,885	1,080	10.40	104
2002	4,110.31	2,899	3,911	364	10.41	35
2003	269,582.27	187,239	252,585	27,781	10.42	2,666
2004	14,154.28	9,668	13,042	1,678	10.43	161
2007	11.72	8	11	1	10.46	
	5,645,295.84	4,196,026	5,645,294	225,814		21,760

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -4

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1975	503,252.00	454,468	523,382			
1977	6,276.00	5,636	6,527			
1978	20,612.00	18,458	21,436			
1979	18,600.00	16,602	19,344			

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -4						
1980	917.00	816	954			
1981	2,092.00	1,855	2,176			
1982	9,819.00	8,677	10,212			
1985	9,779.00	8,543	10,170			
1990	10,432.00	8,900	10,849			
1994	252,758.21	210,521	262,869			
1995	721,545.84	596,799	750,408			
1996	1,228,296.63	1,008,530	1,277,428			
1999	308,927.57	247,370	317,160	4,125	7.44	554
2000	2,703,892.03	2,144,215	2,749,155	62,893	7.45	8,442
2001	2,165,098.39	1,699,698	2,179,228	72,475	7.45	9,728
2002	50,483.31	39,185	50,240	2,263	7.46	303
2003	36,965.41	28,339	36,334	2,110	7.47	282
2004	3,421,582.37	2,589,730	3,320,361	238,085	7.47	31,872
2016	23,923.00	12,841	16,464	8,416	7.50	1,122
2020	3,207.55	1,160	1,487	1,849	7.50	247
2021	72,072.85	21,416	27,458	47,498	7.50	6,333
2023	27,409.29	3,354	4,300	24,205	7.50	3,227
	11,597,941.45	9,127,113	11,597,941	463,918		62,110
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -4						
2009	1,111,963.00	342,746	555,167	601,275	35.54	16,918
2011	659,294.00	182,257	295,213	390,453	35.88	10,882
2020	812,131.14	82,587	133,771	710,845	36.91	19,259
	2,583,388.14	607,590	984,151	1,702,573		47,059

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN ZERO LIQUID DISCHARGE INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -4						
2011	13,079,566.00	3,615,747	3,018,366	10,584,383	35.88	294,994
2013	799,390.00	193,700	161,698	669,668	36.18	18,509
2014	496,618.00	111,529	93,103	423,380	36.31	11,660
	14,375,574.00	3,920,976	3,273,166	11,677,431		325,163
NEWMAN COMMON INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -4						
2004	4,386.93	1,669	4,123	440	34.48	13
2005	0.40		0			
2006	134,487.48	47,433	117,173	22,694	34.94	650
2007	534,839.12	180,853	446,757	109,476	35.16	3,114
2008	139,666.00	45,153	111,540	33,712	35.36	953
2009	745,434.00	229,769	567,593	207,659	35.54	5,843
2011	4,804.00	1,328	3,281	1,716	35.88	48
2012	2,791.00	725	1,791	1,112	36.04	31
2013	311,991.00	75,598	186,748	137,723	36.18	3,807
2014	551,150.00	123,776	305,761	267,435	36.31	7,365
2015	196,656.34	40,473	99,979	104,543	36.44	2,869
2016	60,024.22	11,210	27,692	34,733	36.55	950
2017	113,496.72	18,930	46,762	71,274	36.65	1,945
2019	157,804.13	19,577	48,361	115,756	36.84	3,142
2020	92,119.94	9,368	23,142	72,663	36.91	1,969
2021	843,871.46	65,857	162,685	714,941	36.98	19,333
2022	263,080.42	14,014	34,618	238,985	37.05	6,450
2023	363,711.23	9,926	24,520	353,740	37.11	9,532
2024	43,838.30	305	753	44,838	37.15	1,207
	4,564,152.69	895,964	2,213,278	2,533,440		69,221
	55,725,238.48	32,485,706	38,575,386	19,498,383		947,943

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.6 1.70

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1980	569,351.47	510,928	323,403	257,336	5.83	44,140
1982	11,100.00	9,884	6,256	5,066	5.98	847
1994	17,445.00	14,643	9,269	8,525	6.45	1,322
1999	4,097.00	3,318	2,100	2,079	6.49	320
2006	68,671.81	51,462	32,574	37,471	6.50	5,765
2014	74,230.36	45,888	29,046	46,669	6.50	7,180
2016	91,987.00	51,766	32,766	61,060	6.50	9,394
2019	6,383.89	2,831	1,792	4,720	6.50	726
2020	47,971.98	18,640	11,799	37,133	6.50	5,713
2022	2,091,269.79	501,896	317,686	1,815,410	6.50	279,294
2023	25,076.52	3,410	2,158	23,420	6.50	3,603
2024	38,888.38	1,469	930	38,736	6.50	5,959
	3,046,473.20	1,216,135	769,778	2,337,624		364,263
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
2012	14,315.00	3,962	3,344	11,687	33.52	349
2013	21,964,717.00	5,675,562	4,790,514	18,272,439	33.70	542,209
2014	55,737.00	13,346	11,265	47,259	33.85	1,396
2015	57,899.00	12,730	10,745	50,049	33.98	1,473
2016	0.16		0			
2019	65,464.88	8,743	7,379	61,359	34.31	1,788
2023	11,492.67	341	288	11,779	34.44	342
	22,169,625.71	5,714,684	4,823,536	18,454,571		547,557
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	0.37		0			
2016	0.13		0			

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2017	53,393.15	9,131	12,683	43,380	35.98	1,206
2018	44,026.81	6,592	9,156	37,072	36.08	1,027
2019	217,926.95	27,791	38,602	190,221	36.17	5,259
	315,347.41	43,514	60,442	270,673		7,492
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2016	0.13		0			
2018	38,756.30	5,803	14,381	26,313	36.08	729
2019	218,425.00	27,854	69,029	160,317	36.17	4,432
	257,181.43	33,657	83,411	186,630		5,161
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	0.17		0			
2018	21,889.97	3,209	22,003	982	36.98	27
2019	184,924.94	23,071	158,187	35,984	37.08	970
	206,815.08	26,280	180,190	36,966		997
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2018	52,232.69	7,656	10,141	44,703	36.98	1,209
2019	185,253.51	23,112	30,615	163,901	37.08	4,420
	237,486.20	30,768	40,756	208,604		5,629

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2015	12,122,498.20	2,540,672	2,099,662	10,750,186	36.52	294,364
2016	2,087,134.91	395,947	327,218	1,885,145	36.70	51,366
2017	20,325.37	3,439	2,842	18,703	36.85	508
2018	69,116.48	10,228	8,453	64,811	36.98	1,753
2019	5,768,877.60	726,586	600,465	5,514,545	37.08	148,720
2020	5,839,824.84	601,441	497,043	5,693,172	37.17	153,166
2021	9,716.77	768	635	9,665	37.25	259
2022	591,529.66	31,903	26,365	600,656	37.31	16,099
2023	103,626.30	2,865	2,368	107,476	37.35	2,878
2024	47,583.47	335	277	50,162	37.38	1,342
	26,660,233.60	4,314,184	3,565,328	24,694,520		670,455
NEWMAN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -6						
2023	8,199,747.81	215,903	88,254	8,603,479	39.25	219,197
	8,199,747.81	215,903	88,254	8,603,479		219,197
	61,092,910.44	11,595,125	9,611,694	54,793,067		1,820,751

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.1 2.98

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. -5						
2009	39,814.00	17,068	24,101	17,704	20.71	855
2013	52,054.00	16,818	23,748	30,909	24.23	1,276
	91,868.00	33,886	47,849	48,613		2,131

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.8 2.32

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1980	267,720.00	239,751	273,074			
1981	207,840.00	185,353	211,997			
1985	5,333.00	4,682	5,440			
2017	30,797.65	16,277	21,180	10,234	6.50	1,574
	511,690.65	446,063	511,690	10,234		1,574
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
2013	3,118,540.00	833,057	805,575	2,468,892	32.12	76,865
2015	280,628.00	63,590	61,492	233,167	32.63	7,146
2016	26,734.00	5,492	5,311	22,760	32.85	693
2018	89,857.58	14,410	13,935	80,416	33.23	2,420
2019	246,251.19	33,675	32,564	226,000	33.39	6,768
2021	30,361.10	2,600	2,514	29,365	33.67	872
2022	104,119.27	6,111	5,909	103,416	33.78	3,061
	3,896,491.14	958,935	927,300	3,164,016		97,825
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2015	5,489,928.24	1,193,660	1,208,329	4,610,995	34.80	132,500
2016	7,718,688.98	1,515,599	1,534,225	6,647,586	35.10	189,390
2017	40,162.88	7,025	7,111	35,461	35.37	1,003
2018	39,149.85	5,974	6,047	35,451	35.62	995
2019	4,319,202.24	560,528	567,417	4,010,938	35.84	111,912
2020	146,545.08	15,518	15,709	139,629	36.04	3,874
2021	642,805.09	52,118	52,758	628,615	36.22	17,355
2022	240,868.58	13,302	13,465	241,855	36.39	6,646
2023	320,098.83	9,042	9,153	330,152	36.53	9,038
2024	170,554.86	1,226	1,241	179,547	36.63	4,902
	19,128,004.63	3,373,992	3,415,456	16,860,229		477,615

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -6						
2023	14,677,010.66	396,720	159,846	15,397,785	38.22	402,872
	14,677,010.66	396,720	159,846	15,397,785		402,872
	38,213,197.08	5,175,710	5,014,292	35,432,264		979,886

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.2 2.56

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION INTERIM SURVIVOR CURVE.. IOWA 40-S1 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. -2						
2017	101,314.65	53,722	18,736	84,605	6.41	13,199
2019	51,994.47	23,101	8,057	44,978	6.44	6,984
2021	18,774,413.53	6,072,817	2,117,904	17,031,998	6.46	2,636,532
2022	17,441.81	4,201	1,465	16,326	6.47	2,523
2023	244,268.31	33,309	11,617	237,537	6.48	36,657
	19,189,432.77	6,187,150	2,157,778	17,415,443		2,695,895
RIO GRANDE UNIT 9 INTERIM SURVIVOR CURVE.. IOWA 40-S1 PROBABLE RETIREMENT YEAR.. 12-2058 NET SALVAGE PERCENT.. -5						
2013	55,119,692.31	16,563,440	14,354,357	43,521,320	25.69	1,694,096
2015	226,256.00	57,924	50,199	187,370	26.61	7,041
2016	740,668.00	172,276	149,299	628,402	27.06	23,223
2017	376,461.48	78,136	67,715	327,570	27.52	11,903
2018	2,128,825.45	387,193	335,553	1,899,714	27.97	67,920
2019	986,127.99	152,840	132,456	902,979	28.41	31,784
2020	197,751.48	25,006	21,671	185,968	28.85	6,446
2021	2,974,804.97	288,522	250,042	2,873,504	29.28	98,139
2022	3,925,824.09	258,869	224,343	3,897,772	29.70	131,238
2023	218,702.62	7,383	6,398	223,239	30.10	7,417
	66,895,114.39	17,991,589	15,592,033	54,647,838		2,079,207
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 40-S1 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	37,324,435.52	9,332,079	9,429,544	29,761,113	27.42	1,085,380
2016	12,002,288.82	2,722,245	2,750,676	9,851,727	27.91	352,982
2017	314,755.88	63,676	64,341	266,153	28.41	9,368
2018	2,676,625.13	473,787	478,735	2,331,721	28.90	80,682
2019	22,183,752.26	3,334,384	3,369,209	19,923,731	29.39	677,909
2020	151,405.63	18,610	18,804	140,172	29.87	4,693
2021	33,649.25	3,159	3,192	32,140	30.35	1,059

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2022	196,298.08	12,505	12,636	193,477	30.81	6,280
2023	4,233,748.40	137,809	139,248	4,306,188	31.26	137,754
2024	4,185,046.01	34,495	34,855	4,359,443	31.58	138,044
	83,302,004.98	16,132,749	16,301,241	71,165,864		2,494,151
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	46,256,725.86	11,565,384	11,586,018	36,983,544	27.42	1,348,780
2017	709,092.25	143,452	143,708	600,839	28.41	21,149
2018	56,092.24	9,929	9,947	48,950	28.90	1,694
2019	22,508,197.70	3,383,151	3,389,187	20,244,421	29.39	688,820
2020	51,432.14	6,322	6,333	47,670	29.87	1,596
2021	283,470.72	26,612	26,659	270,985	30.35	8,929
2022	794,196.36	50,593	50,683	783,223	30.81	25,421
2023	279,476.98	9,097	9,113	284,338	31.26	9,096
2024	4,288,431.83	35,347	35,410	4,467,443	31.58	141,464
	75,227,116.08	15,229,887	15,257,059	63,731,413		2,246,949
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	55,291,695.14	12,388,630	10,478,312	47,577,968	28.31	1,680,606
2017	35,212.76	7,042	5,956	31,017	28.82	1,076
2018	51,285.90	8,952	7,572	46,279	29.34	1,577
2019	12,443,014.35	1,845,455	1,560,887	11,504,278	29.85	385,403
2020	153,233.68	18,529	15,672	145,224	30.35	4,785
2021	108,435.68	10,030	8,483	105,374	30.85	3,416
2022	335,567.02	21,144	17,884	334,462	31.33	10,675
2023	198,196.31	6,345	5,367	202,740	31.80	6,375
2024	56,474.05	458	387	58,910	32.15	1,832
	68,673,114.89	14,306,585	12,100,520	60,006,251		2,095,745

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	54,109,514.64	12,123,751	9,772,921	47,042,069	28.31	1,661,677
2017	5,665.96	1,133	913	5,036	28.82	175
2018	51,228.00	8,942	7,208	46,581	29.34	1,588
2019	12,983,900.66	1,925,675	1,552,281	12,080,815	29.85	404,717
2020	45,065.80	5,449	4,392	42,927	30.35	1,414
2021	3,383,118.34	312,920	252,244	3,300,030	30.85	106,970
2022	247,255.46	15,580	12,559	247,059	31.33	7,886
2023	585,465.99	18,743	15,109	599,631	31.80	18,856
2024	4,260,699.06	34,537	27,840	4,445,894	32.15	138,286
	75,671,913.91	14,446,730	11,645,468	67,810,041		2,341,569
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2015	23,256,194.01	5,805,197	5,205,514	19,446,052	27.79	699,750
2016	7,977,795.33	1,804,525	1,618,116	6,838,347	28.31	241,552
2017	227,231.98	45,873	41,134	199,732	28.82	6,930
2018	984,461.16	173,476	155,556	887,973	29.34	30,265
2019	766,502.07	114,765	102,910	709,583	29.85	23,772
2020	152,905.92	18,665	16,737	145,343	30.35	4,789
2021	352,419.10	32,907	29,508	344,057	30.85	11,153
2022	8,681,757.79	552,252	495,204	8,707,459	31.33	277,927
2023	326,957.07	10,567	9,475	337,099	31.80	10,601
2024	95,113.73	778	698	100,123	32.15	3,114
	42,821,338.16	8,559,005	7,674,851	37,715,768		1,309,853

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -6						
2023	155,082,024.53	4,859,278	1,764,096	162,622,850	32.83	4,953,483
	155,082,024.53	4,859,278	1,764,096	162,622,850		4,953,483
	586,862,059.71	97,712,973	82,493,045	535,115,468		20,216,852

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 26.5 3.44

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1980	490,433.99	440,033	440,135	60,108	5.15	11,671
1981	165,233.00	147,818	147,852	20,685	5.22	3,963
2003	8,031,516.27	6,275,512	6,276,965	1,915,182	6.38	300,185
2008	183,557.85	133,330	133,361	53,868	6.46	8,339
2009	26,669.00	19,001	19,005	8,197	6.47	1,267
2010	184,727.00	128,775	128,805	59,617	6.48	9,200
2012	36,792.00	24,356	24,362	13,166	6.49	2,029
2016	319,161.20	179,609	179,651	145,894	6.50	22,445
2017	464,989.26	245,928	245,985	228,304	6.50	35,124
2018	68,195.22	33,388	33,396	36,163	6.50	5,564
2021	68,995.77	22,224	22,229	48,147	6.50	7,407
2022	1,822,969.43	437,505	437,606	1,421,823	6.50	218,742
	11,863,239.99	8,087,479	8,089,352	4,011,153		625,936
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
2014	8,420,577.00	2,193,956	1,880,119	6,961,487	30.30	229,752
	8,420,577.00	2,193,956	1,880,119	6,961,487		229,752
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	4,453,424.00	1,031,500	862,814	3,813,281	31.80	119,914
2016	0.07		0			
2017	15,176.96	2,805	2,346	13,590	32.77	415
2019	1,654,089.86	225,036	188,235	1,548,560	33.59	46,102
2021	19,738.55	1,667	1,394	19,331	34.29	564
2022	65,655.56	3,768	3,152	65,787	34.59	1,902
	6,208,085.00	1,264,776	1,057,941	5,460,548		168,897

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	4,518,913.00	1,046,668	867,032	3,877,826	31.80	121,944
2016	0.07		0			
2017	20,165.07	3,727	3,087	18,086	32.77	552
2019	1,583,612.76	215,448	178,471	1,484,322	33.59	44,189
	6,122,690.90	1,265,843	1,048,591	5,380,234		166,685
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	4,534,801.97	933,643	880,841	3,880,701	32.80	118,314
2018	43,254.16	6,852	6,464	38,952	33.77	1,153
2019	1,663,040.30	222,727	210,131	1,536,062	34.20	44,914
2021	307,228.83	25,494	24,052	298,538	34.96	8,539
	6,548,325.26	1,188,716	1,121,488	5,754,253		172,920
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	4,490,700.58	924,563	853,505	3,861,731	32.80	117,736
2019	1,635,527.31	219,042	202,207	1,515,096	34.20	44,301
2023	157,257.92	4,513	4,166	160,955	35.59	4,522
	6,283,485.81	1,148,118	1,059,879	5,537,782		166,559
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2015	68.54	16	12	61	32.27	2
2022	1,723,590.81	97,982	72,715	1,754,291	35.29	49,711
	1,723,659.35	97,998	72,727	1,754,352		49,713

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -6						
2023	17,454,057.42	487,324	195,232	18,306,069	36.96	495,294
	17,454,057.42	487,324	195,232	18,306,069		495,294
	64,624,120.73	15,734,210	14,525,330	53,165,878		2,075,756

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.6 3.21

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. -5						
2009	226,663.00	132,326	142,744	95,252	11.10	8,581
2011	360,913.00	187,206	201,944	177,015	12.65	13,993
2012	309,233.00	149,619	161,398	163,297	13.48	12,114
2013	47,621.00	21,321	23,000	27,002	14.34	1,883
2015	242,832.00	90,261	97,366	157,607	16.15	9,759
	1,187,262.00	580,733	626,452	620,173		46,330

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.4 3.90

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. -2						
1980	419,077.22	369,406	239,760	187,698	5.56	33,759
2012	2,286,190.33	1,515,488	983,617	1,348,298	6.40	210,672
2017	260,683.69	137,998	89,567	176,331	6.46	27,296
2018	1,239.49	607	394	870	6.47	134
2019	1,308,766.44	581,274	377,272	957,670	6.47	148,017
2022	348,756.57	83,800	54,390	301,342	6.49	46,432
2023	786,769.20	107,142	69,540	732,965	6.49	112,938
	5,411,482.94	2,795,715	1,814,539	3,705,174		579,248
RIO GRANDE UNIT 9 INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 12-2058 NET SALVAGE PERCENT.. -5						
2013	4,666,024.00	1,348,000	1,243,528	3,655,797	28.11	130,053
2014	50,603.00	13,533	12,484	40,649	28.53	1,425
2015	193,495.00	47,456	43,778	159,392	28.94	5,508
2016	248,559.77	55,128	50,855	210,132	29.35	7,160
2019	27,928.77	4,113	3,794	25,531	30.47	838
2021	52,738.82	4,850	4,474	50,902	31.15	1,634
	5,239,349.36	1,473,080	1,358,914	4,142,403		146,618
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	2,298,034.00	548,171	483,208	1,929,728	29.97	64,389
2016	6,460.42	1,393	1,228	5,556	30.42	183
2017	73,776.95	14,176	12,496	64,970	30.85	2,106
2019	737,246.97	104,791	92,372	681,737	31.68	21,519
2021	118,964.89	10,539	9,290	115,623	32.45	3,563
2022	17,409.10	1,051	926	17,353	32.80	529
	3,251,892.33	680,121	599,521	2,814,966		92,289

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2060						
NET SALVAGE PERCENT.. -5						
2015	2,319,983.00	553,406	632,170	1,803,812	29.97	60,187
2017	11,595.07	2,228	2,545	9,630	30.85	312
2018	11,229.51	1,882	2,150	9,641	31.27	308
2019	687,154.74	97,671	111,572	609,940	31.68	19,253
2021	83,870.23	7,430	8,487	79,576	32.45	2,452
	3,113,832.55	662,617	756,925	2,512,599		82,512
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	2,305,411.81	490,624	419,218	2,001,464	30.92	64,730
2019	381,237.87	53,360	45,594	354,706	32.25	10,999
2021	159,595.02	13,899	11,876	155,699	33.06	4,710
	2,846,244.70	557,883	476,688	2,511,869		80,439
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	1,837,822.10	391,114	319,953	1,609,761	30.92	52,062
2019	412,952.31	57,799	47,283	386,317	32.25	11,979
2021	108,613.36	9,459	7,738	106,306	33.06	3,216
	2,359,387.77	458,372	374,973	2,102,384		67,257
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2015	7,685,476.83	1,828,098	1,445,376	6,701,229	30.45	220,073
2016	1,064,813.88	228,765	180,872	947,831	30.92	30,654
2017	398,263.35	76,094	60,163	361,996	31.38	11,536
2018	149,427.63	24,917	19,700	138,693	31.82	4,359

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -6						
2019	1,162,611.54	164,275	129,883	1,102,485	32.25	34,186
2021	70,115.12	6,164	4,874	69,448	33.06	2,101
2022	891,237.62	53,310	42,149	902,563	33.44	26,991
	11,421,945.97	2,381,623	1,883,018	10,224,245		329,900
NEWMAN UNIT 6 INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 12-2063 NET SALVAGE PERCENT.. -6						
2023	26,405,183.95	776,429	289,489	27,700,006	35.05	790,300
	26,405,183.95	776,429	289,489	27,700,006		790,300
	60,049,319.57	9,785,840	7,554,066	55,713,646		2,168,563

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 25.7 3.61

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT - SOLAR

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. -5						
2009	48,070.00	28,063	28,905	21,568	11.10	1,943
2011	57,817.00	29,990	30,890	29,818	12.65	2,357
2012	61,473.00	29,743	30,636	33,910	13.48	2,516
	167,360.00	87,796	90,431	85,297		6,816

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.5 4.07

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -2						
1980	298,000.50	266,868	303,961			
1981	81,622.00	72,791	83,254			
1982	71,612.00	63,612	73,044			
1983	1,335.00	1,181	1,362			
1994	66,355.00	55,746	65,687	1,995	6.31	316
1995	448,516.00	374,462	441,240	16,246	6.33	2,567
1996	1,572,516.00	1,304,137	1,536,705	67,262	6.35	10,592
1997	50,533.00	41,609	49,029	2,515	6.37	395
1998	44,484.00	36,358	42,842	2,532	6.38	397
1999	19,864.00	16,101	18,972	1,289	6.40	201
2000	132,241.00	106,285	125,239	9,647	6.41	1,505
2001	653,839.54	520,635	613,480	53,436	6.42	8,323
2002	210,134.73	165,655	195,196	19,141	6.43	2,977
2003	100,682.83	78,506	92,506	10,190	6.44	1,582
2004	8,366.12	6,446	7,596	938	6.45	145
2007	42,554.16	31,419	37,022	6,383	6.47	987
2012	147,216.00	97,426	114,800	35,360	6.49	5,448
2015	156,360.00	92,665	109,190	50,297	6.49	7,750
2020	91,388.20	35,511	41,844	51,372	6.50	7,903
2021	154,574.01	49,789	58,668	98,998	6.50	15,230
	4,352,194.09	3,417,202	4,011,637	427,601		66,318
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2058						
NET SALVAGE PERCENT.. -5						
2013	347,016.00	92,699	89,653	274,714	32.12	8,553
2015	63,044.00	14,286	13,817	52,380	32.63	1,605
	410,060.00	106,985	103,469	327,094		10,158

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	157,176.29	34,364	38,757	126,278	34.11	3,702
2016	9,448.44	1,869	2,108	7,813	34.38	227
2017	25,577.62	4,512	5,089	21,768	34.62	629
2019	105,366.45	13,788	15,551	95,084	35.05	2,713
2023	136,683.01	3,915	4,416	139,102	35.66	3,901
	434,251.81	58,448	65,920	390,044		11,172
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2060 NET SALVAGE PERCENT.. -5						
2015	163,198.86	35,680	39,392	131,967	34.11	3,869
2016	9,445.55	1,868	2,062	7,855	34.38	228
2017	1,398.71	247	273	1,196	34.62	35
2019	101,707.62	13,310	14,695	92,098	35.05	2,628
2020	41,880.85	4,474	4,939	39,035	35.23	1,108
2023	137,029.81	3,925	4,333	139,548	35.66	3,913
	454,661.40	59,504	65,695	411,699		11,781
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2061 NET SALVAGE PERCENT.. -5						
2016	164,399.45	31,976	34,020	138,600	35.10	3,949
2019	64,958.90	8,351	8,885	59,322	35.84	1,655
2023	136,234.28	3,812	4,056	138,990	36.53	3,805
	365,592.63	44,139	46,960	336,912		9,409

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -5						
2016	159,884.27	31,098	44,944	122,935	35.10	3,502
2019	71,343.41	9,171	13,254	61,656	35.84	1,720
2023	136,470.44	3,819	5,519	137,775	36.53	3,772
	367,698.12	44,088	63,717	322,366		8,994
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2061						
NET SALVAGE PERCENT.. -6						
2015	715,939.24	155,665	135,698	623,197	34.80	17,908
2016	246,367.59	48,375	42,170	218,980	35.10	6,239
2017	28,253.29	4,942	4,308	25,640	35.37	725
2018	13.50	2	2	13	35.62	
2019	5,456.71	708	617	5,167	35.84	144
2020	16,185.61	1,714	1,494	15,663	36.04	435
2021	87,444.43	7,090	6,181	86,511	36.22	2,388
2022	21,347.73	1,179	1,028	21,601	36.39	594
2023	97,929.91	2,766	2,411	101,394	36.53	2,776
	1,218,938.01	222,441	193,909	1,098,165		31,209
NEWMAN UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2063						
NET SALVAGE PERCENT.. -6						
2023	2,580,005.34	69,738	27,951	2,706,855	38.22	70,823
	2,580,005.34	69,738	27,951	2,706,855		70,823
	10,183,401.40	4,022,545	4,579,259	6,020,736		219,864

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 27.4 2.16

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

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

SURVIVOR CURVE.. IOWA 80-R3
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1951	15,275.26	11,510	15,254	21	19.72	1
1952	41.73	31	41	1	20.28	
1953	550.50	407	539	12	20.85	1
1955	20,387.85	14,776	19,583	805	22.02	37
1956	38,702.06	27,759	36,789	1,913	22.62	85
1957	89,645.89	63,615	84,309	5,337	23.23	230
1958	29,536.78	20,727	27,470	2,067	23.86	87
1959	18,172.65	12,610	16,712	1,461	24.49	60
1960	41,276.70	28,311	37,521	3,756	25.13	149
1961	5,826.87	3,948	5,232	595	25.79	23
1962	9,733.61	6,515	8,634	1,100	26.45	42
1963	75,681.96	50,026	66,300	9,382	27.12	346
1964	15,799.75	10,309	13,663	2,137	27.80	77
1965	19,856.23	12,785	16,944	2,912	28.49	102
1966	21,384.40	13,582	18,000	3,384	29.19	116
1967	11,449.68	7,172	9,505	1,945	29.89	65
1968	40,970.31	25,294	33,522	7,448	30.61	243
1969	310,487.13	188,894	250,342	60,145	31.33	1,920
1970	53,398.94	31,999	42,408	10,991	32.06	343
1971	44,592.89	26,310	34,869	9,724	32.80	296
1972	7,029.57	4,082	5,410	1,620	33.54	48
1973	22,378.65	12,784	16,943	5,436	34.30	158
1974	49,951.89	28,060	37,188	12,764	35.06	364
1975	85,383.90	47,142	62,478	22,906	35.83	639
1976	29,894.34	16,218	21,494	8,400	36.60	230
1977	8,971.30	4,779	6,334	2,637	37.38	71
1978	1,220,096.96	637,964	845,498	374,599	38.17	9,814
1979	45,436.98	23,309	30,892	14,545	38.96	373
1980	93,757.93	47,160	62,501	31,257	39.76	786
1981	29,847.36	14,711	19,497	10,350	40.57	255
1982	28,842.42	13,920	18,448	10,394	41.39	251
1983	8,926.63	4,217	5,589	3,338	42.21	79
1984	2,061,078.70	952,466	1,262,309	798,770	43.03	18,563
1985	15,271.07	6,897	9,141	6,130	43.87	140
1986	1,212.16	535	709	503	44.71	11
1987	219,448.40	94,499	125,240	94,208	45.55	2,068
1988	6,316.34	2,653	3,516	2,800	46.40	60
1989	2,623,279.26	1,073,577	1,422,818	1,200,461	47.26	25,401
1990	482,502.79	192,277	254,826	227,677	48.12	4,731
1991	171,228.49	66,372	87,963	83,265	48.99	1,700
2003	923,884.28	233,281	309,169	614,715	59.80	10,280
2004	154,601.96	37,241	49,356	105,246	60.73	1,733

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

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

SURVIVOR CURVE.. IOWA 80-R3
NET SALVAGE PERCENT.. 0

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2006	533,274.85	115,923	153,633	379,642	62.61	6,064
2011	86,864.33	13,735	18,203	68,661	67.35	1,019
2012	8,921.30	1,304	1,728	7,193	68.31	105
2013	2,439,651.00	327,206	433,648	2,006,003	69.27	28,959
2014	600,999.62	73,322	97,174	503,826	70.24	7,173
2015	565,559.85	62,212	82,450	483,110	71.20	6,785
2016	1,121,214.63	109,744	145,444	975,771	72.17	13,520
2017	547,311.79	46,932	62,199	485,113	73.14	6,633
2019	6,483,011.06	397,927	527,375	5,955,636	75.09	79,313
2020	185,193.31	9,097	12,056	173,137	76.07	2,276
2021	1,265,937.47	46,688	61,876	1,204,061	77.05	15,627
2022	23,958.87	590	782	23,177	78.03	297
	23,014,010.65	5,275,404	6,991,524	16,022,486		249,749

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.2 1.09

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS ISLETA

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2018	16,824,155.75	3,958,556	4,490,633	12,333,523	19.50	632,488
	16,824,155.75	3,958,556	4,490,633	12,333,523		632,488

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.5 3.76

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

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

SURVIVOR CURVE.. IOWA 75-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1956	29,981.00	25,285	30,557	923	14.76	63
1957	37,951.00	31,677	38,282	1,567	15.38	102
1958	13,335.00	11,011	13,307	695	16.02	43
1959	4,459.00	3,641	4,400	282	16.67	17
1960	48,046.00	38,791	46,879	3,569	17.33	206
1962	4,090.00	3,224	3,896	398	18.69	21
1963	21,859.00	17,021	20,570	2,382	19.38	123
1964	3,042.00	2,339	2,827	367	20.08	18
1966	6,572.00	4,922	5,948	953	21.51	44
1967	32,486.00	23,996	28,999	5,111	22.24	230
1971	456.00	318	384	95	25.26	4
1972	2,819.00	1,932	2,335	625	26.04	24
1981	4,582.00	2,662	3,217	1,594	33.50	48
1982	1,439.00	819	990	521	34.37	15
1984	3,241,336.00	1,762,963	2,130,558	1,272,845	36.15	35,210
1985	47,694.00	25,346	30,631	19,448	37.04	525
1986	359,249.00	186,342	225,196	152,015	37.95	4,006
1987	14,928.00	7,553	9,128	6,546	38.86	168
1988	16,942.00	8,354	10,096	7,693	39.78	193
1989	281,386.00	135,121	163,295	132,160	40.70	3,247
1990	8,045.00	3,758	4,542	3,905	41.63	94
1991	7,422.00	3,370	4,073	3,720	42.57	87
1992	111,851.63	49,311	59,593	57,851	43.51	1,330
1995	204,486.52	81,992	99,088	115,623	46.36	2,494
1997	51,534.00	19,278	23,298	30,813	48.28	638
1999	8,688.00	3,014	3,642	5,480	50.22	109
2000	170,614.31	56,873	68,732	110,413	51.19	2,157
2001	5,617.00	1,795	2,169	3,729	52.17	71
2002	339,287.33	103,787	125,428	230,824	53.15	4,343
2003	111,377.29	32,543	39,329	77,617	54.13	1,434
2004	140.01	39	47	100	55.11	2
2005	46,842.89	12,395	14,979	34,206	56.10	610
2006	451,866.31	113,363	137,000	337,460	57.08	5,912
2007	85,290.12	20,215	24,430	65,125	58.07	1,121
2008	35,297.00	7,877	9,519	27,543	59.06	466
2009	1,067,512.00	223,427	270,014	850,874	60.05	14,169
2010	3,221.00	630	761	2,621	61.04	43
2011	729,999.00	132,451	160,068	606,431	62.04	9,775
2012	129,037.41	21,624	26,133	109,356	63.03	1,735
2013	706,905.26	108,569	131,207	611,044	64.03	9,543
2014	127,007.00	17,746	21,446	111,911	65.02	1,721
2015	1,047,163.72	131,646	159,095	940,427	66.02	14,245

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -5						
2016	2,756,623.26	308,346	372,639	2,521,815	67.01	37,633
2017	421,104.21	41,209	49,802	392,357	68.01	5,769
2018	669,704.08	56,164	67,875	635,314	69.01	9,206
2019	569,224.14	39,764	48,055	549,630	70.01	7,851
2020	32,878.75	1,841	2,225	32,298	71.00	455
2021	58,166.03	2,443	2,952	58,122	72.00	807
2022	131,630.33	3,686	4,455	133,757	73.00	1,832
2023	20,229,157.29	283,137	342,174	20,898,441	74.00	282,411
2024	156,384.45	547	661	163,543	74.75	2,188
	34,646,729.34	4,176,157	5,046,926	31,332,140		464,558

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 67.4 1.34

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 55-R4
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1950	124.18	131	137			
1951	10.87	11	12			
1952	142.41	149	157			
1953	294.72	307	324			
1954	169.34	176	186			
1955	833.83	860	917			
1956	484.09	497	532			
1957	275.05	281	303			
1958	135.94	138	150			
1959	361.04	365	397			
1960	368.47	370	405			
1961	662.11	661	728			
1962	4,400.53	4,366	4,841			
1963	64.01	63	70			
1964	291.67	286	321			
1965	214.61	209	236			
1966	366.62	354	403			
1967	233.81	224	257			
1968	771.89	732	849			
1969	511.09	480	562			
1970	459.89	427	506			
1971	520,687.03	478,618	572,672	84	9.04	9
1972	1,452,290.31	1,319,263	1,578,514	19,005	9.58	1,984
1973	829,939.83	744,452	890,746	22,188	10.15	2,186
1974	457,519.77	404,998	484,585	18,687	10.74	1,740
1975	13,633.52	11,899	14,237	760	11.36	67
1976	660,656.80	568,035	679,661	47,061	12.01	3,918
1977	163.35	138	165	15	12.67	1
1978	3,158,293.80	2,631,475	3,148,592	325,531	13.34	24,403
1979	172,208.91	141,108	168,837	20,593	14.03	1,468
1980	1,751,148.36	1,410,371	1,687,526	238,737	14.73	16,208
1981	455,330.45	360,256	431,051	69,812	15.44	4,522
1982	474,516.56	368,510	440,927	81,041	16.17	5,012
1983	69,918.61	53,278	63,748	13,162	16.90	779
1984	30,129,247.20	22,500,552	26,922,186	6,219,986	17.66	352,208
1985	446,803.17	326,881	391,117	100,366	18.42	5,449
1986	365,297.18	261,553	312,951	88,876	19.20	4,629
1987	3,728,905.13	2,610,219	3,123,159	978,637	20.00	48,932
1988	40,547.94	27,735	33,185	11,418	20.80	549
1989	18,307,247.03	12,221,936	14,623,696	5,514,276	21.62	255,054
1990	1,204,269.77	783,744	937,759	386,938	22.46	17,228
1991	487,866.47	309,305	370,087	166,566	23.30	7,149

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 55-R4
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1992	246,775.55	152,212	182,124	89,329	24.16	3,697
1994	815,865.00	474,671	567,950	329,502	25.91	12,717
1995	341,890.76	192,827	230,720	145,360	26.80	5,424
1996	91,907.52	50,163	60,021	41,077	27.71	1,482
1997	7,114,087.81	3,753,421	4,491,014	3,334,483	28.62	116,509
1998	175,658.00	89,445	107,022	86,202	29.54	2,918
1999	590,888.00	289,890	346,857	303,120	30.47	9,948
2000	5,501,615.28	2,596,757	3,107,052	2,944,725	31.40	93,781
2001	283,287.13	128,330	153,548	158,068	32.35	4,886
2002	983,371.56	426,788	510,657	571,052	33.30	17,149
2003	8,363,933.16	3,471,007	4,153,102	5,047,224	34.25	147,364
2004	1,451,295.11	574,138	686,963	909,462	35.22	25,822
2005	30,224.48	11,376	13,612	19,635	36.18	543
2006	823,449.97	293,976	351,746	554,049	37.15	14,914
2007	875,370.21	295,353	353,393	609,514	38.13	15,985
2008	13,069,854.10	4,153,613	4,969,849	9,406,991	39.11	240,526
2009	8,297,604.79	2,474,337	2,960,575	6,166,790	40.09	153,824
2010	768,558.00	214,118	256,195	589,219	41.07	14,347
2011	11,856,654.77	3,068,467	3,671,458	9,370,862	42.06	222,797
2012	2,428,032.64	580,293	694,328	1,976,508	43.05	45,912
2013	4,698,296.24	1,029,852	1,232,230	3,935,896	44.04	89,371
2014	3,786,770.69	755,071	903,452	3,261,996	45.03	72,441
2015	8,897,047.07	1,597,883	1,911,887	7,874,865	46.02	171,118
2016	27,389,772.28	4,371,380	5,230,409	24,898,341	47.02	529,527
2017	6,968,033.72	974,124	1,165,551	6,499,286	48.01	135,374
2018	4,240,774.49	508,049	607,887	4,056,965	49.01	82,778
2019	1,980,586.61	197,668	236,512	1,942,133	50.01	38,835
2020	21,370,036.11	1,705,436	2,040,575	21,466,465	51.01	420,829
2021	3,183,110.26	191,003	228,537	3,272,884	52.00	62,940
2022	14,768,699.63	590,689	706,767	15,538,803	53.00	293,185
2023	22,859,174.47	457,138	546,971	24,598,121	54.00	455,521
2024	1,765,805.82	8,838	10,575	1,931,811	54.75	35,284
	250,756,098.59	83,223,726	99,577,233	176,254,475		4,291,243

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 41.1 1.71

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 80-R4
NET SALVAGE PERCENT.. -10

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1984	4,016,755.00	2,156,194	2,947,877	1,470,554	40.96	35,902
1985	74.00	39	53	28	41.88	1
1986	3,408.00	1,743	2,383	1,366	42.80	32
1987	57,701.00	28,784	39,353	24,118	43.72	552
1989	18,753,205.00	8,872,741	12,130,515	8,498,010	45.59	186,401
1991	706,563.00	315,940	431,943	345,276	47.48	7,272
1995	5,348.00	2,110	2,885	2,998	51.31	58
1997	3,811.00	1,402	1,917	2,275	53.24	43
1998	42,687.00	15,131	20,687	26,269	54.22	484
2000	258,419.00	84,676	115,766	168,495	56.17	3,000
2005	0.13					
2006	5,079.53	1,252	1,712	3,875	62.07	62
2009	216,147.00	44,433	60,747	177,015	65.05	2,721
2011	56,900.00	10,147	13,873	48,717	67.03	727
2012	843,228.84	138,780	189,735	737,817	68.03	10,845
2013	122,954.68	18,563	25,379	109,871	69.02	1,592
2017	3,280,950.86	315,358	431,146	3,177,900	73.01	43,527
	28,373,232.04	12,007,293	16,415,971	14,794,584		293,219

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 50.5 1.03

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

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

SURVIVOR CURVE.. IOWA 60-S3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	260.00	250	304	8	11.86	1
1965	48,359.89	46,193	56,138	1,894	12.24	155
1966	119,046.28	112,737	137,008	5,848	12.65	462
1967	43,117.41	40,478	49,192	2,549	13.06	195
1968	154,286.73	143,518	174,415	10,729	13.49	795
1969	2,547,848.50	2,347,577	2,852,978	204,440	13.93	14,676
1970	202,851.48	185,042	224,879	18,543	14.39	1,289
1971	180,523.92	162,976	198,062	18,567	14.86	1,249
1972	28,457.61	25,413	30,884	3,265	15.35	213
1973	90,594.78	79,995	97,217	11,497	15.85	725
1974	202,218.60	176,416	214,396	28,266	16.38	1,726
1975	343,343.58	295,895	359,597	52,415	16.91	3,100
1976	121,862.11	103,655	125,970	20,265	17.47	1,160
1977	36,570.86	30,690	37,297	6,588	18.04	365
1978	5,196,752.35	4,299,793	5,225,478	1,010,625	18.63	54,247
1979	196,752.56	160,392	194,922	41,181	19.24	2,140
1980	406,653.08	326,378	396,643	91,341	19.87	4,597
1981	129,583.59	102,346	124,380	31,120	20.51	1,517
1982	125,220.64	97,221	118,151	32,114	21.18	1,516
1983	38,755.31	29,563	35,928	10,578	21.86	484
1984	9,237,439.00	6,915,110	8,403,837	2,681,090	22.57	118,790
1985	66,436.89	48,778	59,279	20,445	23.29	878
1986	42,078.80	30,271	36,788	13,707	24.03	570
1987	954,712.14	672,121	816,819	328,836	24.80	13,260
1988	27,479.29	18,917	22,990	9,985	25.58	390
1989	20,793,025.00	13,985,389	16,996,248	7,955,382	26.37	301,683
1990	1,287,960.58	845,155	1,027,105	518,448	27.19	19,068
1991	1,034,249.69	661,506	803,919	437,181	28.02	15,602
1992	9,979.00	6,213	7,551	4,424	28.87	153
1993	2,896,318.25	1,752,840	2,130,202	1,345,380	29.74	45,238
1994	1,941,105.94	1,140,602	1,386,158	943,169	30.62	30,802
1995	1,086,817.96	619,056	752,330	551,852	31.52	17,508
1996	4,431,303.92	2,443,421	2,969,455	2,348,110	32.43	72,405
1997	2,101,276.21	1,119,989	1,361,107	1,160,424	33.35	34,795
1998	1,507,945.19	775,693	942,689	866,845	34.28	25,287
1999	1,181,374.35	585,489	711,537	706,112	35.22	20,049
2000	1,270,898.69	605,456	735,802	789,276	36.18	21,815
2001	355,712.56	162,632	197,644	229,211	37.14	6,172
2002	903,667.21	395,806	481,018	603,383	38.10	15,837
2003	1,159,769.20	485,252	589,720	802,003	39.08	20,522
2004	4,667,529.22	1,861,392	2,262,124	3,338,911	40.06	83,348
2005	1,751,372.83	664,121	807,097	1,294,550	41.04	31,544

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

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

SURVIVOR CURVE.. IOWA 60-S3
NET SALVAGE PERCENT.. -20

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2006	62,187.85	22,350	27,162	47,463	42.03	1,129
2007	626,078.60	212,616	258,389	492,905	43.02	11,458
2008	4,829,670.08	1,544,528	1,877,043	3,918,561	44.01	89,038
2009	696,439.00	208,790	253,740	581,987	45.01	12,930
2010	499,632.16	139,799	169,896	429,663	46.01	9,338
2011	4,803,475.12	1,248,923	1,517,799	4,246,371	47.00	90,348
2012	8,571,604.14	2,057,185	2,500,068	7,785,857	48.00	162,205
2013	12,619,725.44	2,776,289	3,373,985	11,769,686	49.00	240,198
2014	2,670,553.73	534,121	649,110	2,555,554	50.00	51,111
2015	18,775,773.66	3,379,639	4,107,228	18,423,700	51.00	361,249
2016	8,091,948.94	1,294,679	1,573,405	8,136,934	52.00	156,480
2017	8,535,248.94	1,194,969	1,452,229	8,790,070	53.00	165,850
2018	14,738,365.47	1,768,604	2,149,360	15,536,679	54.00	287,716
2019	11,160,584.78	1,116,014	1,356,276	12,036,426	55.00	218,844
2020	16,146,685.43	1,291,799	1,569,905	17,806,118	56.00	317,966
2021	14,711,308.06	882,678	1,072,706	16,580,864	57.00	290,892
2022	7,956,933.53	318,246	386,760	9,161,560	58.00	157,958
2023	59,449,793.69	1,189,234	1,445,260	69,894,492	59.00	1,184,652
2024	6,651,400.65	33,284	40,449	7,941,232	59.75	132,908
	270,518,920.47	65,775,484	79,936,028	244,686,676		4,928,598

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.6 1.82

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 65-R4
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1956	145,105.66	145,769	166,872			
1957	699,223.04	697,345	804,106			
1958	133,890.75	132,513	153,974			
1959	58,937.05	57,861	67,778			
1960	171,259.33	166,679	196,948			
1961	30,111.83	29,040	34,629			
1962	59,193.96	56,532	68,073			
1963	416,341.32	393,567	478,793			
1964	77,386.08	72,359	88,994			
1965	97,497.72	90,130	111,276	846	12.75	66
1966	194,496.31	177,664	219,346	4,325	13.37	323
1967	49,797.46	44,924	55,464	1,803	14.01	129
1968	77,821.80	69,297	85,555	3,940	14.67	269
1969	4,354,413.03	3,825,787	4,723,360	284,215	15.34	18,528
1970	238,267.22	206,475	254,916	19,091	16.02	1,192
1971	139,656.20	119,316	147,309	13,296	16.71	796
1972	4,296.77	3,618	4,467	474	17.41	27
1973	85,862.46	71,216	87,924	10,818	18.12	597
1974	124,205.57	101,435	125,233	17,603	18.84	934
1975	212,406.89	170,724	210,778	33,490	19.57	1,711
1976	81,347.17	64,304	79,390	14,159	20.32	697
1977	44,704.09	34,745	42,897	8,513	21.07	404
1978	6,224,346.71	4,752,911	5,867,998	1,290,001	21.84	59,066
1979	119,436.30	89,553	110,563	26,789	22.62	1,184
1980	270,855.69	199,303	246,062	65,422	23.41	2,795
1981	83,259.79	60,071	74,164	21,585	24.22	891
1982	85,043.47	60,139	74,248	23,552	25.03	941
1983	7,373.90	5,106	6,304	2,176	25.86	84
1984	10,407,937.00	7,054,364	8,709,399	3,259,729	26.69	122,133
1985	121,969.10	80,836	99,801	40,463	27.54	1,469
1986	8,853.41	5,733	7,078	3,103	28.40	109
1987	1,449,878.32	916,798	1,131,889	535,471	29.26	18,300
1988	6,474.18	3,993	4,930	2,515	30.14	83
1989	32,221,214.00	19,365,368	23,908,705	13,145,691	31.03	423,645
1990	917,125.94	536,755	662,684	392,011	31.92	12,281
1991	1,535,820.57	874,125	1,079,205	686,989	32.83	20,926
1992	79,122.67	43,759	54,025	36,966	33.74	1,096
1993	3,252,007.17	1,745,630	2,155,175	1,584,633	34.66	45,719
1994	104,011.00	54,139	66,841	52,772	35.58	1,483
1995	323,456.00	162,981	201,218	170,756	36.52	4,676
1996	1,517,820.28	739,548	913,054	832,439	37.46	22,222
1997	1,503,797.00	707,709	873,746	855,621	38.40	22,282

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 65-R4
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1998	767,106.00	348,123	429,797	452,375	39.35	11,496
1999	108,455.00	47,376	58,491	66,232	40.31	1,643
2000	136,281.00	57,216	70,640	86,083	41.27	2,086
2001	24,980.00	10,063	12,424	16,303	42.23	386
2002	4,485.57	1,730	2,136	3,022	43.20	70
2003	424,537.38	156,454	193,160	295,058	44.17	6,680
2004	1,622,493.93	569,799	703,480	1,162,388	45.15	25,745
2005	44,080.76	14,717	18,170	32,523	46.13	705
2006	353.07	112	138	268	47.11	6
2007	61.29	18	22	48	48.09	1
2008	4,964,821.00	1,398,382	1,726,458	3,983,086	49.08	81,155
2009	480,169.09	126,922	156,699	395,495	50.06	7,900
2010	806,094.55	198,955	245,632	681,377	51.05	13,347
2011	1,121,706.63	257,193	317,533	972,430	52.04	18,686
2012	61,885.94	13,095	16,167	55,002	53.04	1,037
2013	5,352,316.73	1,038,807	1,282,524	4,872,640	54.03	90,184
2014	671,915.00	118,641	146,476	626,226	55.02	11,382
2015	566,436.35	89,991	111,104	540,298	56.02	9,645
2016	2,782,875.87	392,902	485,081	2,715,226	57.02	47,619
2017	2,764,829.25	341,929	422,150	2,757,404	58.01	47,533
2018	998,978.02	105,864	130,701	1,018,124	59.01	17,253
2019	871,065.06	76,902	94,944	906,781	60.01	15,110
2020	1,126,622.30	79,732	98,438	1,197,178	61.00	19,626
2021	39,438.94	2,093	2,584	42,771	62.00	690
2022	263,977.67	9,341	11,532	292,042	63.00	4,636
2023	1,786,050.03	31,590	39,002	2,014,956	64.00	31,484
2024	2,860.23	13	16	3,274	64.75	51
	95,530,900.87	49,678,081	61,230,670	48,629,866		1,253,214

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 38.8 1.31

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1984	204,695.73	100,192	143,178	61,518	38.29	1,607
1992	112,769.46	45,093	64,440	48,329	45.01	1,074
1997	162,489.55	55,463	79,259	83,231	49.40	1,685
1999	298,154.03	94,613	135,206	162,948	51.20	3,183
2000	238,490.86	72,818	104,060	134,431	52.10	2,580
2009	77,514.00	15,028	21,476	56,038	60.46	927
2016	1,119,075.47	116,686	166,748	952,327	67.18	14,176
2017	17,065.57	1,559	2,228	14,838	68.15	218
2018	384,769.75	30,166	43,108	341,662	69.12	4,943
2019	1,080,695.21	70,602	100,892	979,803	70.10	13,977
2021	120,194.45	4,727	6,756	113,439	72.05	1,574
	3,815,914.08	606,947	867,351	2,948,564		45,944

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 64.2 1.20

EL PASO ELECTRIC COMPANY

ACCOUNT 360.10 LAND RIGHTS

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	33,783.01	16,925	19,631	14,152	34.93	405
1989	41,548.73	20,276	23,517	18,032	35.84	503
1990	33,083.33	15,710	18,221	14,862	36.76	404
1991	42,621.21	19,679	22,825	19,796	37.68	525
1992	326,935.42	146,608	170,044	156,891	38.61	4,063
1993	1,094.00	476	552	542	39.54	14
1994	5,529.00	2,332	2,705	2,824	40.48	70
1995	11,252.00	4,592	5,326	5,926	41.43	143
1996	67,491.69	26,630	30,887	36,605	42.38	864
1997	14,019.00	5,341	6,195	7,824	43.33	181
1998	6,927.00	2,544	2,951	3,976	44.29	90
1999	10,111.00	3,574	4,145	5,966	45.26	132
2000	6,916.00	2,348	2,723	4,193	46.23	91
2001	7,383.00	2,405	2,789	4,594	47.20	97
2002	2,821.00	880	1,021	1,800	48.17	37
2003	43,281.42	12,892	14,953	28,328	49.15	576
2004	252,126.61	71,569	83,010	169,117	50.13	3,374
2005	95,209.90	25,693	29,800	65,410	51.11	1,280
2010	1,330,649.00	265,185	307,577	1,023,072	56.05	18,253
2015	1,415.00	182	211	1,204	61.02	20
2018	565.00	48	56	509	64.01	8
2019	357,976.07	25,520	29,600	328,376	65.01	5,051
2020	186,076.21	10,632	12,332	173,744	66.00	2,632
2021	346,173.34	14,837	17,209	328,964	67.00	4,910
2022	1,044,348.24	29,837	34,606	1,009,742	68.00	14,849
2023	69,428.61	992	1,151	68,278	69.00	990
	4,338,764.79	727,707	844,037	3,494,728		59,562

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 58.7 1.37

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

SURVIVOR CURVE.. IOWA 70-R3
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1947	510.25	450	474	62	11.16	6
1948	4,452.30	3,904	4,113	562	11.55	49
1949	4,347.80	3,787	3,990	575	11.94	48
1950	5,138.05	4,443	4,681	714	12.35	58
1951	15,221.72	13,067	13,767	2,216	12.77	174
1952	8,033.89	6,844	7,211	1,225	13.21	93
1953	4,742.37	4,008	4,223	756	13.66	55
1954	5,652.50	4,738	4,992	943	14.12	67
1955	50,725.36	42,153	44,411	8,851	14.60	606
1956	49,739.97	40,968	43,162	9,065	15.09	601
1957	3,193.85	2,607	2,747	607	15.59	39
1958	10,336.43	8,355	8,803	2,050	16.11	127
1959	1,579.65	1,264	1,332	327	16.64	20
1960	5,067.29	4,014	4,229	1,092	17.19	64
1961	13,820.53	10,834	11,414	3,098	17.74	175
1962	12,437.80	9,644	10,161	2,899	18.31	158
1963	7,901.32	6,056	6,380	1,916	18.90	101
1964	8,683.33	6,579	6,931	2,186	19.49	112
1965	2,732.07	2,045	2,155	714	20.10	36
1966	325.20	240	253	88	20.72	4
1967	25,214.88	18,401	19,387	7,089	21.35	332
1968	31,214.94	22,480	23,684	9,092	21.99	413
1969	17,697.68	12,570	13,243	5,340	22.65	236
1970	22,175.55	15,531	16,363	6,921	23.31	297
1971	3,378.67	2,332	2,457	1,091	23.99	45
1972	13,198.15	8,974	9,455	4,403	24.67	178
1973	40,868.37	27,365	28,831	14,081	25.36	555
1974	44,915.95	29,597	31,182	15,980	26.07	613
1975	34,797.61	22,559	23,767	12,770	26.78	477
1976	20,124.41	12,826	13,513	7,618	27.51	277
1977	9,121.64	5,714	6,020	3,558	28.24	126
1978	21,759.73	13,389	14,106	8,742	28.98	302
1979	16,126.48	9,741	10,263	6,670	29.73	224
1980	424,106.01	251,347	264,811	180,500	30.49	5,920
1981	48,323.47	28,088	29,593	21,147	31.25	677
1982	38,434.94	21,896	23,069	17,288	32.02	540
1983	153,900.04	85,854	90,453	71,142	32.81	2,168
1984	48,854.28	26,674	28,103	23,194	33.60	690
1985	58,132.33	31,051	32,714	28,325	34.39	824
1986	140,190.27	73,179	77,099	70,101	35.20	1,992
1987	154,383.77	78,712	82,928	79,175	36.01	2,199
1988	2,393.92	1,191	1,255	1,259	36.83	34

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

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

SURVIVOR CURVE.. IOWA 70-R3
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1989	177,192.12	85,982	90,588	95,464	37.65	2,536
1990	49,010.72	23,165	24,406	27,055	38.49	703
1992	64,936.94	29,046	30,602	37,582	40.18	935
1993	104,449.00	45,389	47,820	61,851	41.03	1,507
1994	142,021.47	59,883	63,091	86,032	41.89	2,054
1995	26,972.00	11,021	11,611	16,710	42.76	391
1996	1,517.00	600	632	961	43.63	22
1997	25,462.10	9,735	10,256	16,479	44.51	370
1998	4,305.00	1,589	1,674	2,846	45.39	63
2000	848,691.42	290,507	306,068	585,058	47.18	12,401
2001	59,830.00	19,672	20,726	42,096	48.08	876
2003	48,377.86	14,579	15,360	35,437	49.91	710
2004	164,980.49	47,465	50,007	123,223	50.82	2,425
2005	45,831.37	12,546	13,218	34,905	51.75	674
2006	170,671.40	44,341	46,716	132,489	52.68	2,515
2007	23,172.93	5,697	6,002	18,330	53.61	342
2008	84,898.73	19,675	20,729	68,415	54.55	1,254
2009	19,406.00	4,224	4,450	15,926	55.49	287
2010	2,086,484.28	424,710	447,460	1,743,348	56.43	30,894
2011	28,388.16	5,374	5,662	24,146	57.38	421
2012	476,363.75	83,315	87,778	412,404	58.34	7,069
2013	1,589,997.04	255,433	269,115	1,400,382	59.29	23,619
2014	611,731.44	89,468	94,260	548,058	60.25	9,096
2015	652,663.20	85,957	90,561	594,735	61.22	9,715
2016	2,785,659.36	326,745	344,248	2,580,694	62.18	41,504
2017	4,003,677.55	411,390	433,427	3,770,434	63.15	59,706
2018	2,582,324.17	227,761	239,961	2,471,479	64.12	38,545
2019	5,472,941.48	402,261	423,809	5,322,780	65.10	81,763
2020	3,414,427.14	201,270	212,051	3,373,097	66.07	51,053
2021	2,699,223.37	119,433	125,831	2,708,354	67.05	40,393
2022	5,287,089.44	156,218	164,586	5,386,858	68.03	79,184
2023	559,750.95	8,228	8,668	579,070	69.02	8,390
2024	8,824.01	33	35	9,230	69.75	132
	35,905,226.66	4,498,183	4,739,133	32,961,355		533,261

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.8 1.49

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 65-R2.5
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1949	128,320.25	110,691	133,503	1,233	11.60	106
1950	146,621.01	125,696	151,601	2,351	11.93	197
1951	13,742.06	11,703	14,115	314	12.28	26
1952	171,992.23	145,474	175,455	5,137	12.64	406
1953	369,893.71	310,590	374,599	13,789	13.02	1,059
1954	220,037.37	183,410	221,209	9,830	13.40	734
1955	1,114,958.80	922,154	1,112,200	58,507	13.80	4,240
1956	650,530.00	533,624	643,598	39,458	14.22	2,775
1957	369,620.27	300,689	362,658	25,443	14.64	1,738
1958	182,673.75	147,308	177,667	14,140	15.08	938
1959	485,184.23	387,727	467,633	41,810	15.53	2,692
1960	495,177.68	391,954	472,731	47,206	16.00	2,950
1961	894,384.13	701,003	845,472	93,631	16.48	5,681
1962	5,917,289.18	4,591,023	5,537,183	675,971	16.97	39,833
1963	86,927.79	66,742	80,497	10,777	17.47	617
1964	396,024.67	300,738	362,717	53,109	17.99	2,952
1965	289,559.36	217,362	262,158	41,879	18.53	2,260
1966	494,651.31	367,007	442,643	76,741	19.07	4,024
1967	315,468.18	231,207	278,856	52,386	19.63	2,669
1968	1,047,343.86	757,954	914,160	185,551	20.20	9,186
1969	693,466.11	495,361	597,450	130,689	20.78	6,289
1970	627,118.46	441,988	533,077	125,397	21.37	5,868
1971	663,779.78	461,393	556,481	140,488	21.97	6,395
1972	753,288.14	516,065	622,420	168,533	22.59	7,461
1973	121,430.24	81,973	98,867	28,635	23.21	1,234
1974	711,531.84	472,979	570,455	176,653	23.85	7,407
1975	1,633,143.52	1,068,458	1,288,656	426,145	24.50	17,394
1976	1,947,910.55	1,253,936	1,512,359	532,947	25.15	21,191
1977	223,196.62	141,263	170,376	63,980	25.82	2,478
1978	1,105,660.55	687,813	829,564	331,380	26.49	12,510
1979	155,403.71	94,943	114,510	48,664	27.18	1,790
1980	2,048,302.67	1,228,555	1,481,747	668,971	27.87	24,003
1981	673,481.47	396,226	477,884	229,272	28.58	8,022
1982	492,614.49	284,164	342,727	174,518	29.29	5,958
1983	3,023,856.91	1,709,161	2,061,401	1,113,649	30.01	37,109
1984	637,060.92	352,672	425,354	243,560	30.73	7,926
1985	931,771.49	504,687	608,698	369,662	31.47	11,746
1986	448,930.73	237,791	286,797	184,580	32.21	5,731
1987	2,109,245.84	1,091,674	1,316,656	898,052	32.96	27,247
1988	380,951.41	192,492	232,163	167,836	33.72	4,977
1989	4,175,975.66	2,058,125	2,482,282	1,902,492	34.49	55,161
1990	2,488,326.44	1,195,434	1,441,800	1,170,943	35.26	33,209

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

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

SURVIVOR CURVE.. IOWA 65-R2.5
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1991	2,071,625.68	969,142	1,168,872	1,006,335	36.04	27,923
1992	564,597.82	256,920	309,868	282,960	36.83	7,683
1993	4,259,761.00	1,883,385	2,271,530	2,201,219	37.63	58,496
1994	4,877,313.92	2,093,385	2,524,809	2,596,371	38.43	67,561
1995	2,686,212.84	1,118,225	1,348,679	1,471,844	39.23	37,518
1996	3,565,975.39	1,437,240	1,733,440	2,010,834	40.05	50,208
1998	3,836,536.09	1,444,007	1,741,601	2,286,762	41.70	54,838
1999	1,099,558.01	399,112	481,365	673,171	42.53	15,828
2000	4,466,004.40	1,560,460	1,882,054	2,807,251	43.37	64,728
2001	3,029,445.92	1,016,908	1,226,482	1,954,436	44.22	44,198
2002	1,865,373.80	600,559	724,328	1,234,314	45.07	27,387
2003	6,876,593.16	2,118,328	2,554,892	4,665,531	45.93	101,579
2004	9,247,214.37	2,720,137	3,280,728	6,428,847	46.79	137,398
2005	4,210,946.31	1,179,522	1,422,609	2,998,885	47.66	62,922
2006	5,283,396.30	1,405,642	1,695,330	3,852,236	48.53	79,378
2007	1,516,022.60	381,799	460,484	1,131,340	49.41	22,897
2008	10,582,552.87	2,512,907	3,030,790	8,080,891	50.30	160,654
2009	12,989,999.38	2,900,030	3,497,695	10,141,804	51.18	198,160
2010	7,839,712.21	1,636,215	1,973,421	6,258,277	52.08	120,167
2011	3,903,485.61	757,924	914,124	3,184,536	52.98	60,108
2012	15,716,352.44	2,823,191	3,405,020	13,097,150	53.88	243,080
2013	12,585,536.73	2,077,765	2,505,970	10,708,844	54.78	195,488
2014	17,309,787.19	2,600,519	3,136,458	15,038,819	55.70	269,997
2015	7,288,645.47	987,859	1,191,446	6,461,632	56.61	114,143
2016	5,925,380.65	714,992	862,344	5,359,306	57.53	93,157
2017	15,518,468.54	1,641,986	1,980,381	14,314,011	58.45	244,893
2018	27,972,142.36	2,539,395	3,062,737	26,308,012	59.38	443,045
2019	48,576,367.26	3,680,024	4,438,437	46,566,749	60.31	772,123
2020	14,833,388.26	901,017	1,086,707	14,488,351	61.24	236,583
2021	26,789,303.57	1,224,727	1,477,130	26,651,639	62.17	428,690
2022	21,039,034.12	642,406	774,799	21,316,187	63.11	337,762
2023	57,442,086.60	872,143	1,051,881	59,262,310	64.06	925,106
2024	16,126,566.56	62,482	75,359	16,857,536	64.76	260,308
	421,732,234.82	74,931,562	90,374,149	352,444,697		6,360,195

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.4   1.51

EL PASO ELECTRIC COMPANY

ACCOUNT 363.00 ENERGY STORAGE EQUIPMENT

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2022	2,162,780.21	288,363	223,849	1,938,931	13.00	149,149
	2,162,780.21	288,363	223,849	1,938,931		149,149

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.0 6.90

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 45-S2.5
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1929	3,280.00	4,264	4,264			
1930	5,130.00	6,669	6,669			
1931	1,905.00	2,476	2,476			
1932	1,704.00	2,215	2,215			
1933	1,856.00	2,413	2,413			
1934	2,177.00	2,830	2,830			
1935	1,777.00	2,308	1,996	314	0.05	314
1936	3,013.00	3,888	3,362	555	0.33	555
1937	1,612.00	2,070	1,790	306	0.54	306
1938	390.00	499	432	75	0.73	75
1939	2,265.00	2,885	2,495	450	0.91	450
1940	3,372.00	4,277	3,699	685	1.09	628
1941	639.00	807	698	133	1.27	105
1942	1,388.00	1,746	1,510	294	1.46	201
1943	4,351.00	5,449	4,712	944	1.65	572
1944	5,560.00	6,934	5,997	1,231	1.83	673
1946	661.69	818	707	153	2.21	69
1949	3,600.00	4,392	3,798	882	2.77	318
1950	10,600.00	12,874	11,133	2,647	2.96	894
1951	11,082.69	13,402	11,590	2,817	3.14	897
1952	1,235.65	1,487	1,286	320	3.34	96
1955	37,880.00	44,976	38,895	10,349	3.90	2,654
1956	35,482.00	41,924	36,256	9,871	4.10	2,408
1957	32,311.00	38,000	32,862	9,142	4.29	2,131
1958	29,344.00	34,341	29,698	8,449	4.49	1,882
1959	24,394.00	28,407	24,566	7,146	4.69	1,524
1963	1,550.88	1,768	1,529	487	5.54	88
1964	4,718.17	5,349	4,626	1,508	5.76	262
1965	4,835.33	5,449	4,712	1,574	5.99	263
1966	8,518.82	9,541	8,251	2,823	6.23	453
1967	14,733.72	16,400	14,183	4,971	6.47	768
1968	17,884.60	19,778	17,104	6,146	6.72	915
1969	27,336.37	30,025	25,966	9,571	6.98	1,371
1970	54,089.65	58,988	51,013	19,304	7.25	2,663
1971	15,562.12	16,846	14,568	5,663	7.53	752
1972	113,293.97	121,687	105,235	42,047	7.82	5,377
1973	121,698.84	129,696	112,161	46,047	8.11	5,678
1974	217,515.57	229,861	198,783	83,987	8.42	9,975
1975	277,691.51	290,886	251,558	109,441	8.74	12,522
1976	343,646.63	356,696	308,470	138,271	9.07	15,245
1977	338,139.72	347,564	300,573	139,009	9.42	14,757
1978	785,075.98	798,792	690,794	329,805	9.78	33,722

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 45-S2.5
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1979	1,157,317.37	1,165,155	1,007,623	496,890	10.15	48,955
1980	1,185,745.17	1,180,426	1,020,830	520,639	10.54	49,396
1981	1,174,804.95	1,155,958	999,670	527,576	10.94	48,224
1982	1,636,737.67	1,590,627	1,375,571	752,188	11.36	66,214
1983	1,246,999.44	1,196,371	1,034,619	586,480	11.79	49,744
1984	1,533,284.07	1,451,100	1,254,908	738,361	12.24	60,324
1985	1,717,715.13	1,602,333	1,385,694	847,336	12.71	66,667
1986	1,870,601.67	1,718,468	1,486,127	945,655	13.20	71,641
1987	1,790,733.08	1,618,696	1,399,845	928,108	13.71	67,696
1988	1,772,381.78	1,574,988	1,362,046	942,050	14.24	66,155
1989	1,992,882.83	1,739,247	1,504,097	1,086,651	14.79	73,472
1990	1,570,606.58	1,344,865	1,163,036	878,753	15.36	57,210
1991	2,061,339.28	1,729,934	1,496,043	1,183,698	15.95	74,213
1992	1,656,884.26	1,360,822	1,176,836	977,114	16.57	58,969
1993	1,761,704.68	1,414,850	1,223,559	1,066,657	17.20	62,015
1994	2,139,768.89	1,677,671	1,450,846	1,330,854	17.86	74,516
1995	3,503,246.78	2,677,882	2,315,826	2,238,395	18.54	120,733
1996	3,264,632.36	2,428,514	2,100,173	2,143,849	19.25	111,369
1997	3,112,408.76	2,250,539	1,946,261	2,099,870	19.97	105,151
1998	3,172,200.34	2,225,070	1,924,236	2,199,624	20.72	106,159
1999	5,013,775.73	3,405,216	2,944,823	3,573,085	21.49	166,267
2000	5,645,452.48	3,705,432	3,204,449	4,134,639	22.28	185,576
2001	4,754,747.27	3,009,551	2,602,653	3,578,518	23.09	154,981
2002	4,024,521.71	2,450,821	2,119,465	3,112,413	23.92	130,118
2003	4,141,081.45	2,420,164	2,092,952	3,290,454	24.77	132,840
2004	6,461,398.75	3,613,770	3,125,180	5,274,638	25.64	205,719
2005	8,032,872.42	4,288,518	3,708,701	6,734,033	26.52	253,923
2006	4,192,846.68	2,129,425	1,841,522	3,609,179	27.42	131,626
2007	6,749,864.59	3,248,615	2,809,395	5,965,429	28.34	210,495
2008	6,682,784.95	3,038,756	2,627,909	6,059,711	29.26	207,099
2009	6,587,605.24	2,816,577	2,435,769	6,128,118	30.20	202,918
2010	5,832,180.79	2,333,537	2,018,038	5,563,797	31.15	178,613
2011	7,807,302.67	2,907,221	2,514,158	7,635,335	32.11	237,787
2012	7,446,907.03	2,564,395	2,217,683	7,463,296	33.08	225,614
2013	6,127,534.89	1,936,565	1,674,737	6,291,058	34.06	184,705
2014	6,640,125.96	1,910,557	1,652,245	6,979,919	35.04	199,199
2015	7,998,058.83	2,074,920	1,794,386	8,603,090	36.02	238,842
2016	8,000,969.00	1,846,848	1,597,150	8,804,110	37.01	237,885
2017	8,260,044.75	1,667,943	1,442,434	9,295,624	38.01	244,557
2018	7,222,749.69	1,251,912	1,082,651	8,306,924	39.00	212,998
2019	10,293,640.20	1,486,844	1,285,819	12,095,913	40.00	302,398
2020	10,630,676.27	1,228,449	1,062,360	12,757,519	41.00	311,159

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

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

SURVIVOR CURVE.. IOWA 45-S2.5
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2021	11,716,787.94	1,015,506	878,208	14,353,616	42.00	341,753
2022	12,921,151.39	746,481	645,555	16,151,942	43.00	375,627
2023	15,929,058.80	460,127	397,917	20,309,859	44.00	461,588
2024	7,055,916.57	51,000	44,104	9,128,587	44.75	203,991
	238,065,353.05	93,424,343	80,795,984	228,688,975		7,498,664

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 30.5 3.15

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 48-R2.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1932	1,770.00	2,478	2,478			
1933	2,100.00	2,940	2,940			
1934	1,553.00	2,174	2,174			
1935	2,848.00	3,976	3,149	838	0.14	838
1936	3,132.00	4,357	3,451	934	0.30	934
1937	5,757.00	7,967	6,310	1,750	0.55	1,750
1938	2,865.00	3,943	3,123	888	0.81	888
1939	2,594.00	3,551	2,813	819	1.07	765
1940	4,978.00	6,775	5,366	1,603	1.34	1,196
1941	1,615.00	2,186	1,731	530	1.60	331
1943	3,548.00	4,746	3,759	1,208	2.14	564
1948	21,873.89	28,442	22,527	8,096	3.42	2,367
1949	7,946.80	10,280	8,142	2,984	3.65	818
1951	9,126.27	11,691	9,260	3,517	4.08	862
1952	2,251.81	2,870	2,273	880	4.30	205
1958	37,774.00	46,648	36,947	15,937	5.66	2,816
1961	36,626.20	44,451	35,207	16,070	6.39	2,515
1962	52,777.27	63,667	50,427	23,461	6.64	3,533
1963	30,967.24	37,122	29,402	13,952	6.90	2,022
1964	43,018.43	51,229	40,576	19,650	7.17	2,741
1965	40,365.80	47,741	37,813	18,699	7.45	2,510
1966	67,445.23	79,198	62,728	31,695	7.74	4,095
1967	81,043.09	94,432	74,794	38,666	8.05	4,803
1968	140,543.40	162,491	128,700	68,061	8.36	8,141
1969	292,951.81	335,882	266,033	144,100	8.69	16,582
1970	329,745.59	374,702	296,780	164,864	9.04	18,237
1971	23,869.01	26,873	21,285	12,132	9.40	1,291
1972	267,486.71	298,181	236,172	138,309	9.78	14,142
1973	336,182.32	370,933	293,794	176,861	10.17	17,390
1974	432,316.52	471,714	373,617	231,626	10.59	21,872
1975	542,438.10	585,067	463,397	296,016	11.02	26,862
1976	508,729.18	542,029	429,310	282,911	11.47	24,665
1977	344,648.14	362,484	287,102	195,405	11.94	16,366
1978	886,636.68	920,107	728,763	512,528	12.42	41,266
1979	966,835.13	988,945	783,286	570,283	12.93	44,105
1980	783,455.38	789,493	625,311	471,527	13.45	35,058
1981	827,129.91	820,476	649,851	508,131	13.99	36,321
1982	1,037,883.42	1,012,592	802,015	651,022	14.55	44,744
1983	676,672.71	648,929	513,979	433,363	15.12	28,662
1984	851,660.30	802,089	635,288	557,036	15.71	35,457
1985	1,122,322.26	1,037,356	821,629	749,622	16.31	45,961
1986	831,548.27	753,554	596,846	567,322	16.93	33,510

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 48-R2.5
NET SALVAGE PERCENT.. -40

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1987	760,154.10	674,894	534,544	529,672	17.56	30,164
1988	1,006,502.46	874,518	692,655	716,448	18.21	39,344
1989	1,101,276.52	935,680	741,098	800,689	18.87	42,432
1990	995,288.56	826,177	654,367	739,037	19.54	37,822
1991	1,314,487.90	1,064,677	843,269	997,014	20.23	49,284
1992	1,354,312.95	1,069,290	846,922	1,049,116	20.93	50,125
1993	792,558.17	609,349	482,630	626,951	21.64	28,972
1994	935,357.85	699,496	554,030	755,471	22.36	33,787
1995	1,906,022.69	1,384,809	1,096,826	1,571,606	23.09	68,064
1996	1,378,364.13	971,686	769,616	1,160,094	23.83	48,682
1997	1,725,905.61	1,178,438	933,372	1,482,896	24.59	60,305
1998	1,660,931.23	1,097,264	869,079	1,456,225	25.35	57,445
1999	2,453,628.82	1,565,813	1,240,189	2,194,891	26.12	84,031
2000	1,511,213.18	929,596	736,279	1,379,419	26.91	51,260
2001	2,411,131.21	1,427,602	1,130,720	2,244,864	27.70	81,042
2002	1,735,071.72	986,822	781,604	1,647,496	28.50	57,807
2003	1,811,599.00	987,561	782,190	1,754,049	29.31	59,845
2004	2,902,277.19	1,512,684	1,198,109	2,865,079	30.13	95,091
2005	4,744,248.45	2,357,891	1,867,548	4,774,400	30.96	154,212
2006	2,235,578.31	1,056,311	836,642	2,293,168	31.80	72,112
2007	3,955,835.49	1,772,214	1,403,667	4,134,503	32.64	126,670
2008	4,143,818.82	1,753,689	1,388,995	4,412,351	33.49	131,751
2009	3,361,967.24	1,338,507	1,060,153	3,646,601	34.35	106,160
2010	3,170,979.89	1,181,983	936,180	3,503,192	35.22	99,466
2011	4,952,236.41	1,718,862	1,361,410	5,571,721	36.10	154,341
2012	4,101,835.88	1,318,379	1,044,211	4,698,359	36.98	127,051
2013	3,403,089.91	1,005,463	796,369	3,967,957	37.87	104,778
2014	5,143,757.74	1,386,243	1,097,962	6,103,299	38.76	157,464
2015	4,860,753.30	1,182,378	936,493	5,868,562	39.66	147,972
2016	9,931,699.23	2,152,259	1,704,679	12,199,700	40.57	300,707
2017	4,410,372.70	838,685	664,274	5,510,248	41.48	132,841
2018	6,654,223.82	1,086,888	860,861	8,455,052	42.40	199,412
2019	9,304,275.24	1,270,034	1,005,920	12,020,065	43.32	277,471
2020	11,385,523.37	1,245,212	986,260	14,953,473	44.25	337,932
2021	15,015,037.16	1,234,987	978,161	20,042,891	45.18	443,623
2022	9,829,238.02	539,016	426,923	13,334,010	46.12	289,116
2023	19,553,064.59	535,989	424,525	26,949,765	47.06	572,668
2024	8,832,029.59	61,824	48,967	12,315,874	47.76	257,870
	178,412,679.32	55,699,931	44,118,247	205,659,504		5,716,304

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.0 3.20

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

SURVIVOR CURVE.. IOWA 70-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1952	69.87	64	73			
1953	3,226.08	2,914	3,387			
1957	17,751.95	15,511	18,640			
1958	23,485.27	20,330	24,495	165	12.29	13
1959	1,024.57	878	1,058	18	12.86	1
1960	8,967.72	7,607	9,165	251	13.45	19
1961	4,755.42	3,990	4,807	186	14.06	13
1962	70,605.51	58,567	70,565	3,571	14.70	243
1963	13,389.25	10,978	13,227	832	15.34	54
1964	7,826.61	6,340	7,639	579	16.00	36
1965	79,876.22	63,897	76,987	6,883	16.67	413
1966	26,373.62	20,828	25,095	2,597	17.35	150
1967	11,959.54	9,321	11,230	1,328	18.04	74
1968	29,756.95	22,880	27,567	3,678	18.74	196
1969	169,861.73	128,772	155,152	23,203	19.46	1,192
1970	115,300.43	86,163	103,814	17,251	20.18	855
1971	21,289.78	15,677	18,889	3,465	20.91	166
1972	3,807.43	2,761	3,327	671	21.65	31
1973	299,361.82	213,744	257,531	56,799	22.40	2,536
1974	770,539.83	541,266	652,149	156,918	23.17	6,772
1975	320,544.24	221,464	266,833	69,738	23.94	2,913
1976	679,247.57	461,240	555,729	157,481	24.73	6,368
1977	348,744.37	232,683	280,350	85,832	25.52	3,363
1978	736,270.06	482,296	581,098	191,986	26.33	7,292
1979	723,393.09	464,959	560,210	199,353	27.15	7,343
1980	894,628.90	564,020	679,564	259,796	27.97	9,288
1981	815,811.33	504,050	607,309	249,293	28.81	8,653
1982	700,253.44	423,727	510,531	224,735	29.66	7,577
1983	892,305.36	528,423	636,675	300,246	30.52	9,838
1984	1,605,075.12	929,813	1,120,293	565,036	31.38	18,006
1985	1,337,967.15	757,419	912,582	492,284	32.26	15,260
1986	1,207,537.33	667,646	804,419	463,495	33.14	13,986
1987	1,411,487.33	761,572	917,586	564,476	34.03	16,588
1988	1,235,347.37	649,854	782,982	514,133	34.93	14,719
1989	1,229,239.00	629,862	758,894	531,807	35.84	14,838
1990	1,114,041.57	555,464	669,255	500,489	36.76	13,615
1991	1,004,159.01	486,812	586,539	467,828	37.68	12,416
1992	1,049,587.54	494,200	595,441	506,626	38.61	13,122
1993	1,081,834.06	494,287	595,546	540,380	39.54	13,667
1994	1,504,406.99	666,145	802,610	777,017	40.48	19,195
1995	2,457,277.98	1,053,059	1,268,786	1,311,356	41.43	31,652
1996	2,738,595.73	1,134,596	1,367,027	1,508,499	42.38	35,595

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

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

SURVIVOR CURVE.. IOWA 70-R4
NET SALVAGE PERCENT.. -5

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1997	2,252,983.99	901,306	1,085,946	1,279,687	43.33	29,534
1998	4,445,985.23	1,714,614	2,065,866	2,602,418	44.29	58,759
1999	4,190,942.40	1,555,265	1,873,873	2,526,617	45.26	55,825
2000	3,818,249.54	1,361,391	1,640,283	2,368,879	46.23	51,241
2001	4,019,085.33	1,374,509	1,656,088	2,563,952	47.20	54,321
2002	4,977,792.08	1,629,993	1,963,910	3,262,772	48.17	67,735
2003	5,358,382.29	1,675,850	2,019,161	3,607,140	49.15	73,390
2004	7,901,354.10	2,355,022	2,837,467	5,458,955	50.13	108,896
2005	6,794,769.02	1,925,318	2,319,735	4,814,772	51.11	94,204
2006	5,073,437.78	1,362,994	1,642,214	3,684,896	52.09	70,741
2007	7,064,885.38	1,793,036	2,160,354	5,257,776	53.08	99,054
2008	5,443,699.10	1,300,764	1,567,236	4,148,648	54.07	76,727
2009	4,886,039.37	1,094,969	1,319,282	3,811,059	55.06	69,216
2010	2,440,365.23	510,657	615,269	1,947,114	56.05	34,739
2011	3,022,456.18	587,556	707,921	2,465,658	57.04	43,227
2012	4,692,725.35	842,579	1,015,188	3,912,174	58.03	67,416
2013	4,486,032.56	738,156	889,373	3,820,961	59.03	64,729
2014	5,840,578.31	874,326	1,053,439	5,079,168	60.02	84,625
2015	3,769,243.75	507,734	611,747	3,345,959	61.02	54,834
2016	6,204,478.43	743,588	895,918	5,618,784	62.01	90,611
2017	4,874,292.90	511,084	615,784	4,502,224	63.01	71,453
2018	5,530,328.09	496,892	598,684	5,208,160	64.01	81,365
2019	6,719,048.72	502,951	605,984	6,449,017	65.01	99,200
2020	6,949,199.53	416,931	502,343	6,794,317	66.00	102,944
2021	7,966,027.00	358,495	431,936	7,932,392	67.00	118,394
2022	9,189,449.16	275,670	332,143	9,316,779	68.00	137,011
2023	15,544,949.23	233,244	281,026	16,041,171	69.00	232,481
2024	4,165,592.93	15,615	18,813	4,355,059	69.75	62,438
	184,389,357.12	42,056,588	50,672,039	142,936,786		2,563,168

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.8   1.39

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 44-S1.5
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1964	2,115.37	2,294	2,086	664	7.30	91
1965	13,474.75	14,499	13,187	4,330	7.58	571
1966	20,015.77	21,360	19,427	6,594	7.88	837
1967	50,343.38	53,294	48,471	16,975	8.17	2,078
1968	15,487.85	16,254	14,783	5,351	8.48	631
1969	19,527.51	20,320	18,481	6,905	8.78	786
1970	66,918.30	69,002	62,757	24,237	9.10	2,663
1974	67,220.21	66,691	60,655	26,731	10.42	2,565
1975	135,821.27	133,349	121,281	55,287	10.77	5,133
1976	96,926.56	94,132	85,613	40,392	11.13	3,629
1977	68,731.28	66,018	60,043	29,308	11.49	2,551
1978	179,572.37	170,519	155,087	78,357	11.86	6,607
1979	275,453.26	258,394	235,009	123,080	12.25	10,047
1980	440,350.79	408,007	371,081	201,375	12.64	15,932
1981	563,094.10	515,080	468,464	263,558	13.04	20,212
1982	289,312.65	261,138	237,504	138,602	13.45	10,305
1983	471,565.33	419,653	381,673	231,362	13.88	16,669
1984	656,924.06	576,254	524,102	329,899	14.31	23,054
1985	742,827.03	641,739	583,660	382,015	14.76	25,882
1986	503,300.67	428,116	389,370	264,921	15.21	17,418
1987	589,429.78	493,195	448,560	317,699	15.68	20,261
1988	819,200.85	673,833	612,850	452,111	16.16	27,977
1989	861,843.04	696,169	633,164	487,232	16.66	29,246
1990	775,319.15	614,596	558,974	448,941	17.17	26,147
1991	1,001,019.97	778,128	707,706	593,620	17.69	33,557
1992	895,701.92	681,973	620,253	544,159	18.23	29,850
1993	911,717.31	679,352	617,869	567,364	18.78	30,211
1994	1,582,610.78	1,152,614	1,048,300	1,009,094	19.35	52,150
1995	2,074,987.01	1,475,038	1,341,544	1,355,939	19.94	68,001
1996	1,544,742.97	1,070,714	973,812	1,034,354	20.54	50,358
1997	2,977,627.72	2,010,244	1,828,312	2,042,604	21.15	96,577
1998	3,754,485.51	2,463,697	2,240,726	2,640,105	21.79	121,161
1999	3,521,087.96	2,242,933	2,039,942	2,537,472	22.44	113,078
2000	3,206,517.38	1,980,024	1,800,827	2,367,646	23.10	102,495
2001	3,883,104.83	2,318,664	2,108,819	2,939,217	23.79	123,548
2002	4,234,645.14	2,440,989	2,220,074	3,284,965	24.49	134,135
2003	3,599,463.37	1,998,296	1,817,445	2,861,857	25.21	113,521
2004	8,295,803.57	4,424,144	4,023,748	6,760,797	25.95	260,532
2005	8,674,831.67	4,431,408	4,030,355	7,246,926	26.71	271,319
2006	7,680,039.40	3,746,316	3,407,265	6,576,786	27.49	239,243
2007	7,990,739.99	3,711,307	3,375,425	7,012,537	28.28	247,968
2008	7,538,046.87	3,320,645	3,020,119	6,779,342	29.09	233,047

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

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

SURVIVOR CURVE.. IOWA 44-S1.5
NET SALVAGE PERCENT.. -30

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2009	7,239,086.06	3,011,460	2,738,916	6,671,896	29.92	222,991
2010	2,438,031.18	952,987	866,739	2,302,702	30.77	74,836
2011	4,914,396.73	1,796,124	1,633,570	4,755,146	31.63	150,337
2012	6,217,898.49	2,110,865	1,919,827	6,163,441	32.51	189,586
2013	8,464,188.70	2,650,840	2,410,933	8,592,512	33.40	257,261
2014	11,424,109.76	3,270,711	2,974,704	11,876,639	34.31	346,157
2015	9,090,059.90	2,355,380	2,142,212	9,674,866	35.23	274,620
2017	10,921,267.22	2,219,944	2,019,034	12,178,613	37.12	328,088
2018	9,461,930.37	1,655,034	1,505,249	10,795,260	38.08	283,489
2019	11,370,929.74	1,662,998	1,512,493	13,269,716	39.05	339,813
2020	10,016,875.14	1,174,969	1,068,631	11,953,307	40.03	298,609
2021	10,254,212.33	905,806	823,829	12,506,647	41.01	304,966
2022	11,904,171.20	703,358	639,702	14,835,721	42.00	353,231
2023	14,574,471.76	430,661	391,685	18,555,128	43.00	431,515
2024	8,069,936.26	59,588	54,196	10,436,722	43.75	238,554
	217,453,513.54	72,601,117	66,030,543	216,659,025		6,686,096

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4 3.07

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

SURVIVOR CURVE.. IOWA 51-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1925	687.84	860	860			
1926	2,484.34	3,105	3,105			
1927	1,784.02	2,230	2,230			
1928	1,287.42	1,609	1,609			
1929	2,526.37	3,158	3,158			
1930	2,429.30	3,037	3,037			
1931	1,525.60	1,907	1,907			
1932	473.53	592	592			
1933	732.84	916	916			
1934	1,599.67	2,000	2,000			
1935	2,403.67	3,005	3,005			
1936	4,053.49	5,067	5,067			
1937	5,628.88	7,036	7,036			
1938	3,886.54	4,850	3,871	987	0.09	987
1939	4,146.81	5,150	4,110	1,074	0.33	1,074
1940	3,984.04	4,927	3,933	1,047	0.54	1,047
1941	6,861.78	8,448	6,743	1,834	0.77	1,834
1942	1,431.32	1,754	1,400	389	1.00	389
1943	849.67	1,036	827	235	1.23	191
1944	610.75	741	591	172	1.47	117
1945	16,638.00	20,096	16,040	4,758	1.72	2,766
1946	23,345.05	28,060	22,396	6,785	1.96	3,462
1947	23,078.98	27,593	22,023	6,826	2.22	3,075
1948	27,918.99	33,209	26,506	8,393	2.47	3,398
1949	26,314.23	31,139	24,854	8,039	2.72	2,956
1950	25,601.50	30,132	24,050	7,952	2.98	2,668
1951	38,458.84	45,029	35,940	12,134	3.23	3,757
1952	44,896.87	52,281	41,728	14,393	3.49	4,124
1953	57,449.35	66,531	53,102	18,710	3.75	4,989
1954	21,048.90	24,242	19,349	6,962	4.01	1,736
1955	4,174.00	4,782	3,817	1,400	4.26	329
1956	24,352.00	27,742	22,142	8,298	4.52	1,836
1957	36,112.00	40,909	32,652	12,488	4.78	2,613
1958	86,260.44	97,149	77,540	30,286	5.05	5,997
1959	116,721.72	130,683	104,305	41,597	5.32	7,819
1960	92,012.42	102,409	81,738	33,278	5.59	5,953
1961	127,089.93	140,577	112,202	46,660	5.87	7,949
1962	146,134.68	160,606	128,188	54,480	6.16	8,844
1963	67,953.31	74,182	59,209	25,733	6.46	3,983
1964	116,034.97	125,762	100,378	44,666	6.78	6,588
1965	148,914.47	160,228	127,887	58,256	7.10	8,205
1966	133,588.73	142,626	113,838	53,148	7.44	7,144

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

SURVIVOR CURVE.. IOWA 51-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1967	172,877.90	183,047	146,100	69,997	7.80	8,974
1968	171,129.90	179,644	143,384	70,528	8.17	8,633
1969	200,948.04	209,026	166,835	84,350	8.56	9,854
1970	208,219.63	214,547	171,242	89,033	8.96	9,937
1971	227,903.69	232,428	185,514	99,366	9.39	10,582
1972	307,797.63	310,587	247,897	136,850	9.83	13,922
1973	560,511.71	559,279	446,391	254,249	10.29	24,708
1974	808,778.73	797,476	636,509	374,464	10.77	34,769
1975	591,453.51	575,943	459,692	279,625	11.27	24,811
1976	832,186.94	799,961	638,493	401,741	11.78	34,104
1977	1,048,814.97	994,316	793,618	517,401	12.32	41,997
1978	1,439,308.08	1,345,123	1,073,617	725,518	12.87	56,373
1979	1,309,045.78	1,205,091	961,849	674,458	13.44	50,183
1980	1,358,143.33	1,230,648	982,248	715,431	14.03	50,993
1981	1,348,737.07	1,201,961	959,351	726,570	14.64	49,629
1982	1,575,349.68	1,379,967	1,101,427	867,760	15.26	56,865
1983	1,708,782.14	1,470,471	1,173,664	962,314	15.89	60,561
1984	1,980,480.42	1,672,243	1,334,709	1,140,892	16.55	68,936
1985	1,995,532.30	1,652,675	1,319,091	1,175,324	17.21	68,293
1986	2,685,465.49	2,178,651	1,738,901	1,617,931	17.90	90,387
1987	2,133,102.43	1,694,457	1,352,439	1,313,939	18.59	70,680
1988	2,405,705.43	1,869,143	1,491,866	1,515,266	19.30	78,511
1989	1,844,234.71	1,400,350	1,117,696	1,187,597	20.02	59,321
1990	2,058,971.43	1,526,573	1,218,442	1,355,272	20.75	65,314
1991	2,016,969.10	1,458,344	1,163,984	1,357,227	21.50	63,127
1992	1,997,851.06	1,407,811	1,123,651	1,373,663	22.25	61,738
1993	200,920.90	137,789	109,977	141,174	23.02	6,133
1994	4,664,265.29	3,109,491	2,481,856	3,348,476	23.80	140,692
1995	2,311,970.78	1,496,539	1,194,470	1,695,493	24.59	68,951
1997	6,752,926.55	4,104,682	3,276,172	5,164,986	26.20	197,137
1998	4,377,573.08	2,572,919	2,053,588	3,418,378	27.02	126,513
1999	3,644,988.75	2,068,167	1,650,718	2,905,518	27.85	104,327
2000	2,735,213.55	1,495,649	1,193,760	2,225,257	28.69	77,562
2001	4,694,986.52	2,469,446	1,971,000	3,897,733	29.54	131,948
2002	4,040,640.27	2,040,119	1,628,331	3,422,469	30.40	112,581
2003	3,330,511.02	1,611,384	1,286,134	2,877,005	31.26	92,035
2004	1,089,435.47	503,592	401,944	959,850	32.14	29,865
2005	15,196,816.05	6,697,047	5,345,281	13,650,739	33.02	413,408
2006	6,690,495.27	2,802,481	2,236,814	6,126,305	33.91	180,664
2007	16,407,416.49	6,510,668	5,196,522	15,312,749	34.81	439,895
2008	13,710,451.48	5,134,735	4,098,314	13,039,750	35.72	365,055
2009	14,394,716.31	5,066,400	4,043,772	13,949,623	36.64	380,721

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

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

SURVIVOR CURVE.. IOWA 51-R3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2010	9,496,347.19	3,128,215	2,496,800	9,373,634	37.56	249,564
2011	15,243,147.27	4,677,550	3,733,409	15,320,525	38.48	398,143
2012	17,092,244.64	4,851,206	3,872,014	17,493,292	39.42	443,767
2013	10,430,842.07	2,720,233	2,171,167	10,867,386	40.36	269,261
2014	12,276,702.12	2,915,717	2,327,194	13,018,684	41.31	315,146
2015	11,371,254.48	2,435,865	1,944,198	12,269,870	42.26	290,342
2016	20,192,163.68	3,855,441	3,077,239	22,162,966	43.21	512,913
2017	14,746,997.84	2,468,647	1,970,363	16,463,384	44.17	372,728
2018	11,825,362.64	1,698,418	1,355,601	13,426,102	45.14	297,432
2019	14,680,707.42	1,759,483	1,404,340	16,946,544	46.11	367,524
2020	16,152,968.38	1,551,896	1,238,653	18,952,557	47.08	402,561
2021	14,909,723.28	1,074,432	857,563	17,779,591	48.06	369,946
2022	12,538,127.88	605,435	483,231	15,189,429	49.03	309,799
2023	21,672,080.98	520,672	415,577	26,674,524	50.02	533,277
2024	11,134,026.13	68,196	54,431	13,863,102	50.75	273,165
	352,447,812.14	111,529,671	89,024,924	351,534,841		9,552,087

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 36.8   2.71

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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

SURVIVOR CURVE.. IOWA 65-S3
NET SALVAGE PERCENT.. -25

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1939	11,598.71	12,948	14,192	306	6.95	44
1940	11,556.77	12,850	14,085	361	7.18	50
1941	14,605.12	16,172	17,726	530	7.42	71
1942	6,993.00	7,711	8,452	289	7.66	38
1943	2,578.57	2,831	3,103	120	7.90	15
1944	6,082.52	6,650	7,289	314	8.15	39
1945	10,169.31	11,067	12,131	581	8.41	69
1946	19,031.98	20,613	22,594	1,196	8.68	138
1947	28,326.54	30,533	33,467	1,941	8.95	217
1948	38,830.49	41,653	45,656	2,882	9.22	313
1949	42,546.94	45,402	49,765	3,419	9.51	360
1950	75,626.73	80,281	87,996	6,537	9.80	667
1951	75,819.43	80,048	87,741	7,033	10.10	696
1952	80,416.71	84,422	92,535	7,986	10.41	767
1953	108,252.78	112,978	123,835	11,481	10.73	1,070
1954	114,619.21	118,896	130,322	12,952	11.06	1,171
1955	324,368.68	334,351	366,482	38,979	11.40	3,419
1956	113,951.44	116,712	127,928	14,511	11.74	1,236
1957	125,121.00	127,287	139,519	16,882	12.10	1,395
1958	203,063.71	205,132	224,845	28,985	12.47	2,324
1959	158,383.50	158,871	174,139	23,840	12.84	1,857
1960	112,281.77	111,785	122,528	17,824	13.23	1,347
1961	180,192.31	178,010	195,117	30,123	13.63	2,210
1962	172,567.51	169,084	185,333	30,376	14.05	2,162
1963	152,291.84	147,986	162,207	28,158	14.47	1,946
1964	189,966.31	182,990	200,575	36,883	14.91	2,474
1965	196,318.18	187,408	205,418	39,980	15.36	2,603
1966	201,494.98	190,569	208,883	42,986	15.82	2,717
1967	236,572.70	221,559	242,851	52,865	16.30	3,243
1968	234,784.43	217,628	238,542	54,939	16.80	3,270
1969	292,875.47	268,658	294,476	71,618	17.30	4,140
1970	321,195.82	291,361	319,361	82,134	17.83	4,607
1971	239,463.44	214,733	235,369	63,960	18.37	3,482
1972	330,981.49	293,299	321,485	92,242	18.92	4,875
1973	414,037.65	362,361	397,184	120,363	19.49	6,176
1974	555,809.83	480,136	526,277	168,485	20.08	8,391
1975	350,522.97	298,685	327,389	110,765	20.69	5,354
1976	466,361.15	391,831	429,486	153,465	21.31	7,202
1977	763,210.93	631,853	692,574	261,440	21.95	11,911
1978	799,731.02	651,931	714,582	285,082	22.61	12,609
1979	800,772.68	642,470	704,211	296,755	23.28	12,747
1980	875,469.58	690,614	756,982	337,355	23.98	14,068

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
1981	711,416.71	551,481	604,478	284,793	24.69	11,535
1982	801,265.11	609,883	668,493	333,088	25.42	13,103
1983	1,049,671.95	784,026	859,371	452,719	26.16	17,306
1984	1,138,251.54	833,328	913,411	509,403	26.93	18,916
1985	1,044,389.96	748,945	820,919	484,568	27.71	17,487
1986	903,547.97	634,042	694,973	434,462	28.51	15,239
1987	802,380.61	550,553	603,461	399,515	29.32	13,626
1988	738,168.31	494,711	542,253	380,457	30.15	12,619
1989	837,218.26	547,415	600,022	446,501	31.00	14,403
1990	824,911.54	525,726	576,248	454,891	31.86	14,278
1991	740,675.50	459,645	503,817	422,027	32.73	12,894
1992	851,113.86	513,615	562,973	500,919	33.62	14,899
1993	6,199.00	3,634	3,983	3,766	34.52	109
1994	1,507,755.81	857,385	939,780	944,915	35.43	26,670
1995	1,285,661.04	708,110	776,159	830,917	36.36	22,853
1997	1,799,193.00	925,887	1,014,865	1,234,126	38.24	32,273
1998	1,008,319.00	500,479	548,575	711,824	39.19	18,163
1999	549,898.00	262,789	288,043	399,330	40.15	9,946
2000	1,020,817.63	468,785	513,835	762,187	41.12	18,536
2001	871,771.03	384,081	420,991	668,723	42.09	15,888
2002	835,903.25	352,521	386,398	658,481	43.07	15,289
2003	939,163.09	378,377	414,739	759,215	44.05	17,235
2004	1,105,897.02	424,499	465,294	917,077	45.04	20,361
2005	4,226,368.58	1,541,832	1,690,003	3,592,958	46.03	78,057
2006	0.11					
2007	2,775,535.97	906,837	993,984	2,475,436	48.01	51,561
2008	5,666.28	1,742	1,909	5,174	49.01	106
2010	969,221.23	260,939	286,015	925,512	51.00	18,147
2011	839,696.00	209,924	230,098	819,522	52.00	15,760
2012	1,187,345.00	274,010	300,342	1,183,839	53.00	22,337
2013	891,459.00	188,577	206,699	907,625	54.00	16,808
2015	4,829,283.63	835,828	916,152	5,120,453	56.00	91,437
2016	795,015.88	122,313	134,067	859,703	57.00	15,083
2017	2,990,342.85	402,538	441,222	3,296,707	58.00	56,840
2018	12,469,163.50	1,438,786	1,577,054	14,009,400	59.00	237,447
2019	3,161,233.01	303,953	333,163	3,618,378	60.00	60,306

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

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

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
2022	2,423.93	93	102	2,928	63.00	46
2023	2,432,655.51	46,768	51,263	2,989,556	64.00	46,712
2024	2,035,508.01	9,796	10,737	2,533,648	64.75	39,130
	70,443,352.88	27,516,212	30,160,523	57,893,668		1,256,895

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.1 1.78

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

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

SURVIVOR CURVE.. IOWA 37-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
1970	2,470.10	2,560	2,841			
1971	69,163.44	71,219	79,538			
1972	68,517.24	70,064	78,795			
1973	79,307.46	80,530	91,204			
1974	74,270.03	74,861	85,411			
1975	94,835.43	94,883	109,061			
1976	115,894.35	115,015	133,279			
1977	150,762.92	148,402	173,377			
1978	127,849.82	124,775	147,027			
1979	206,728.96	199,957	237,738			
1980	248,429.01	237,974	285,693			
1981	163,088.60	154,603	187,552			
1982	390,227.73	365,804	448,762			
1983	140,531.84	130,207	161,612			
1984	92,387.39	84,509	106,245			
1985	66,506.53	60,007	76,483			
1986	79,762.80	70,927	91,727			
1987	40,650.12	35,579	46,748			
1988	57,509.49	49,495	66,136			
1989	49,071.07	41,469	56,432			
1990	45,379.90	37,631	52,187			
1991	55,064.25	44,738	63,324			
1992	89,927.24	71,469	103,416			
1993	29,167.00	22,655	33,542			
1994	56,984.26	43,198	65,532			
1995	42,360.06	31,295	48,714			
1996	368,948.82	265,241	424,291			
1997	1,542,295.21	1,077,131	1,773,639			
1998	888,648.06	601,844	1,021,945			
1999	1,563,325.68	1,025,245	1,780,985	16,840	15.90	1,059
2000	549,442.40	348,375	605,173	26,686	16.60	1,608
2001	622,320.56	380,464	660,916	54,753	17.33	3,159
2002	64,568.64	38,010	66,028	8,226	18.06	455
2003	45,095.77	25,495	44,288	7,572	18.81	403
2004	247.30	134	233	51	19.57	3
2005	65,571.82	33,933	58,946	16,462	20.35	809
2006	323,787.61	159,610	277,263	95,093	21.14	4,498
2007	173,839.66	81,372	141,354	58,562	21.94	2,669
2008	2,906.38	1,287	2,236	1,106	22.75	49
2009	955,652.23	398,904	692,948	406,052	23.57	17,227
2010	18,313.65	7,172	12,459	8,602	24.40	353
2011	15,949.33	5,825	10,119	8,223	25.25	326

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

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

SURVIVOR CURVE.. IOWA 37-R2.5
NET SALVAGE PERCENT.. -15

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
2012	21,319.44	7,223	12,547	11,970	26.10	459
2013	3,995,991.38	1,245,718	2,163,975	2,431,415	26.97	90,153
2014	1,156,618.32	329,296	572,030	758,081	27.84	27,230
2015	3,285,522.19	844,499	1,467,005	2,311,346	28.73	80,451
2016	3,520,726.31	807,581	1,402,874	2,645,961	29.62	89,330
2017	2,849,486.25	573,918	996,971	2,279,938	30.52	74,703
2018	2,386,295.67	413,859	718,927	2,025,313	31.42	64,459
2019	3,826,008.16	554,169	962,664	3,437,245	32.34	106,285
2020	1,651,107.67	191,928	333,404	1,565,370	33.26	47,065
2021	4,795,988.80	418,894	727,674	4,787,713	34.19	140,033
2022	42,373,419.81	2,475,942	4,301,035	44,428,398	35.12	1,265,046
2023	22,392,516.05	654,343	1,136,679	24,614,714	36.06	682,604
2024	7,877,216.26	58,792	102,130	8,956,669	36.76	243,653
	109,969,976.47	15,490,030	25,503,114	100,962,359		2,944,089

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 34.3 2.68