

Attachment H-1
El Paso Electric Company ("EPE")
Transmission Formula Rate Template

Table of Contents

Overview

The formula is calculated in two steps. The first step is to fill out the A tabs, and the Actual Attachment H tab with data from the previous year's Form 1 information. This information is used to update the formulas in the Actual Net Rev Req tab to calculate the Actual Revenue Requirement (Actual ATRR) for the previous year.

The TU (True-up) tab uses the revenue requirement from the Actual Attachment H tab and compares it to the revenue requirement from the Projected Attachment H tab that customers were billed for the same period. Interest is added to the difference and the amount is added to the Projected Attachment H tab via the True Up Adjustment line.

The projected O&M and plant balances are calculated on the P Tabs. These sheets feed into the Projected Attachment H tab for determining the Projected Annual Transmission Revenue Requirement. The EPE tariff rates are calculated based on the EPE Revenue Requirements and the specific point-to-point charges are shown on the same tab.

Cells highlighted in yellow are data input cells, however, some cells may reference the results from other worksheets in the formula. Such cell references may change from year to year requiring manual adjustment of the reference or the direct entry of the proper value.

Cells highlighted in green signify that the data is sourced from other worksheets in the formula and that the reference is static.

Tab	Schedule/Worksheet Designation	Description
Act Att-H	Actual Attachment H	Actual Annual Transmission Revenue Requirements for most recent calendar year
A1-RevCred	Worksheet A1	Actual Revenue Credits
A2-O&M	Worksheet A2	Actual O&M Expense supporting data
A3-1-ADIT	Worksheet A3-1	Actual Accumulated Deferred Income Tax Calculation
A3-2-ADIT-ITC Details	Worksheet A3-2	Actual Accumulated Deferred Income Tax & Investment Tax

		Credits data
A4-Rate Base	Worksheet A4	Actual Rate Base data
A5-Depr	Worksheet A5	Depreciation Rates
A6-Divisor	Worksheet A6	Actual Transmission Load Data for Calculating Rate Divisors
A7-IncentPlant	Worksheet A7	Actual Incentive Plant
A8-1 EDIT	Worksheet A8-1	Actual Excess / Deficient Deferred Income Tax calculation
A8-2 EDIT Details	Worksheet A8-2	Actual Excess / Deficient Deferred Income Tax data
A9- Cost of Capital	Worksheet A9	Actual Cost of Capital Calculations
TU-TrueUp	Worksheet TU	True-up Adjustment and Interest Calculation
Proj Att-H	Projected Attachment H	Projected Annual Transmission Revenue Requirements for next calendar year
P1-Trans Plant	Worksheet P1	Projected transmission plant for next calendar year
P2-O&M	Worksheet P2	Projected O&M expenses for next calendar year
P3-Divisor	Worksheet P3	Projected transmission load for next calendar year
P4-IncentPlant	Worksheet P4	Projected Incentive Plant
P5-1 ADIT	Worksheet P5-1	Projected Accumulated Deferred Income Tax Calculation
P5-2 ADIT ITC Details	Worksheet P5-2	Projected Accumulated Deferred Income Tax & Investment Tax Credits data
P6-1 EDIT	Worksheet P6-1	Projected Excess / Deficient Deferred Income Tax calculation
P6-2 EDIT Details	Worksheet P6-2	Projected Excess / Deficient Deferred Income Tax data
P7-Adj to Rate Base	Worksheet P7	Projected Adjustments to Rate Base
Schedule 1	Schedule 1	Ancillary Services, Schedule No. 1 - Scheduling System Control and Dispatch Service

El Paso Electric Company
Rate Formula Template

Actuals - For
the 12 months
ended
12/31/yyyy

Formula Rate - Non-Levelized

Utilizing FERC Form 1 Data

Line No.			Total	Allocator	Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 29)				\$ -
2	Account No. 454	(Note S) (Worksheet A1, Page 1, Line 17, Col. (f))	-	TP 0.00000	-
3	Account No. 456.1	(Worksheet A1, Page 2, Line 15, Col. (h))	-	TP 0.00000	-
4	Held for Future Use		-	TP 0.00000	-
5	Held for Future Use		-	TP 0.00000	-
6	TOTAL REVENUE CREDITS (sum lines 2-5)				-
7	NET REVENUE REQUIREMENT DIVISOR	(Line 1 minus Line 6)			\$ -
8	Divisor (kW)	(Worksheet A6, Line 14) x 1000			-
10	RATES				
11	Annual		\$ -		/kW-year
12	Monthly	12 months/year	\$ -		/kW-month
13	Weekly	52 weeks/year	\$ -		/kW-week
14	Daily On-Peak	6 days/week	\$ -		/kW-day

15	Daily Off-Peak	7 days/week	\$ -	/kW-day
16	Hourly On-Peak	16 hours/day	\$ -	/MW-hour
17	Hourly Off-Peak	24 hours/day	\$ -	/MW-hour

El Paso Electric Company
Rate Formula Template

Actual Attachment H
Page 2 of 5

Actuals - For
the 12 months
ended
12/31/yyyy

Formula Rate - Non-Levelized Utilizing FERC Form 1 Data

Line No.	(1) RATE BASE: (Note A, V) GROSS PLANT IN SERVICE (Note A)	(2) Form No. 1 Page, Line, Col.	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
1	Production	Worksheet A4, Page 1, (Line 14 - 28), Col. (b)	-	NA	-
2	Transmission	Worksheet A4, Page 1, (Line 14 - 28), Col. (c)	-	TP 0.00000	-
3	Distribution	Worksheet A4, Page 1, (Line 14 - 28), Col. (d)	-	NA	-
4	General & Intangible	Worksheet A4, Page 1, (Line 14 - 28), Cols. (e) + (f)	-	W/S 0.00000	-
5	Common	Worksheet A4, Page 1, (Line 14 - 28), Col. (h)	-	CE 0.00000	-
6	TOTAL GROSS PLANT	(Sum of Lines 1 through 5)	-	GP= 0.00000	-
ACCUMULATED DEPRECIATION (Note A)					
7	Production	Worksheet A4, Page 2, (Line 14 + 28 - 42), Col. (b)	-	NA	-
8	Transmission	Worksheet A4, Page 2, (Line 14 + 28 - 42), Col. (c)	-	TP 0.00000	-
9	Distribution	Worksheet A4, Page 2, (Line	-	NA	-

		14 + 28 - 42), Col. (d)	-			-
10	General & Intangible	Worksheet A4, Page 2, (Line 14 + 28 - 42), Col.s (e) + (f)	-	W/S	0.00000	-
11	Common	Worksheet A4, Page 2, (Line 14 + 28 - 42), Col. (h)	-	CE	0.00000	-
12	TOTAL ACCUM. DEPRECIATION	(Sum of Lines 7 through 11)	-			-
NET PLANT IN SERVICE						
13	Production	(Line 1 - Line 7)	-			-
14	Transmission	(Line 2 - Line 8)	-			-
15	Distribution	(Line 3 - Line 9)	-			-
16	General & Intangible	(Line 4 - Line 10)	-			-
17	Common	(Line 5 - Line 11)	-			-
18	TOTAL NET PLANT	(Sum of Lines 13 through 17)	-	NP=	0.00000	-
19	CWIP Approved by FERC Order	Worksheet A4, Page 3, Line 14, Col. (d) (Note Q)	-	DA	1.00000	-
ADJUSTMENTS TO RATE BASE						
20	Accumulated Deferred Income Taxes (Accounts 190, 281-283)	Worksheet A3-1, Page 3, Line 82, Col. (n) (Note F)	-	DA	1.00000	-
21	Accumulated Deferred Investment Tax Credit (Account 255)	Worksheet A3-2, Page 4, Line 138, Col. (g)	-	DA	1.00000	-
22	Excess / Deficient Deferred Income Taxes	Worksheet A8-1, Line 27, Col. (n)	-	DA	1.00000	-
23	Unamortized Regulatory Asset	Worksheet A4, Page 3, Line 14, Col. (b) (Notes P & U)	-	DA	1.00000	-
24	Unamortized Abandoned Plant	Worksheet A4, Page 3, Line 14, Col. (c) (Notes T, N & U)	-	DA	1.00000	-
25	Unfunded Reserves	Worksheet A4, Page 4, Line 10, Col. (d) (Note R)	-	DA	1.00000	-
25a	Hold Harmless Adjustment	Company Records (Note V)	-	DA	1.00000	-

26	TOTAL ADJUSTMENTS	(Sum of Lines 20 through 25a)	-			-
27	LAND HELD FOR FUTURE USE	Worksheet A4, Page 3, Line 14, Col. (e) (Note G)	-	TP	0.00000	-
	WORKING CAPITAL	(Note H)				
28	Cash Working Capital	1/8*(Page 3, Line 7)	-			-
29	Materials & Supplies	Worksheet A4, Page 3, Line 28, Col. (e)	-	TP	0.00000	-
30	Prepayments (Account 165)	Worksheet A4, Page 3, Line 28, Col. (f)	-	GP	0.00000	-
31	TOTAL WORKING CAPITAL	(Sum of Lines 28 through 30)	-			-
32	RATE BASE	(Sum Lines 18, 19, 26, 27, & 31)	-			-

El Paso Electric Company

Rate Formula
 Template
 Utilizing FERC Form 1
 Data

Formula Rate - Non-Levelized

(1)

(2)

(3)

(4)

(5)

Form No. 1

Transmission

Line No.	O&M	Page, Line, Col.	Company Total	Allocator		(Col 3 times Col 4)
1	Transmission	321.112.b	-	TE	0.00000	-
2	Less Account 561.1-561.8	Worksheet A2, Line 23	-	TE	0.00000	-
2a	Less Account 565	321.96.b	-	TE	0.00000	-
3	A&G	323.197.b	-	W/S	0.00000	-
4	Less EPRI/Reg. Comm. Exp./Non-safety Ad. (Note I)	Worksheet A2, Line 6	-	W/S	0.00000	-
4a	924 Less Property Insurance Acct	323.185.b	-	W/S	0.00000	-
4b	924 Plus Property Insurance Acct	323.185.b	-	GP	0.00000	-
4c	Plus Transmission Related Reg. Comm. Exp. (Note G)	Worksheet A2, Line 12	-	TE	0.00000	-
4d	Plus: Fixed PBOP expense	Company Records (Note J & B)	-	W/S	0.00000	-
4e	Less: Actual PBOP expense	Company Records (Note J & B)	-	W/S	0.00000	-
5	Common Hold Harmless Expense	356.1	-	CE	0.00000	-
6	Adjustment	Company Records (Note V)	-	DA	1.00000	-
7	TOTAL O&M (sum lines 1, 3, 4b, 4c, 4d, 5, 6 less lines 2, 2a, 4, 4a, 4e)		-			-

DEPRECIATION AND
 AMORTIZATION EXPENSE

(Note A)						
8	Transmission	336.7.f - 336.7.c	-	TP	0.00000	-
9	General & Intangible	336.10.f & 336.1.f - 336.10.c & 336.1.c	-	W/S	0.00000	-
10	Common	336.11.f - 336.11.c	-	CE	0.00000	-
11a	Amortization of Regulatory Asset	Company Records (Note P)	-	DA	1.0000	-
11b	Amortization of Abandoned Plant	Company Records (Note N)	-	DA	1.0000	-
12	TOTAL DEPRECIATION & AMORTIZATION	(Sum of Lines 8 through 11)	-			-
	TAXES OTHER THAN INCOME TAXES (Note D)					
	LABOR RELATED					
13	Payroll	263.i	-	W/S	0.00000	-
14	Highway and vehicle	263.i	-	W/S	0.00000	-
15	PLANT RELATED					
16	Property	263.i	-	NP	0.00000	-
17	Gross Receipts	263.i	-	NA	0.00000	-
18	Other	263.i	-	GP	0.00000	-
19	reserved		-			-
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	-			-
	INCOME TAXES	(Note K)				
21	$T=1 - \{(1 - SIT) * (1 - FIT)\} /$ $(1 - SIT * FIT * p) =$				0.000%	
22	$CIT=(T/1-T) *$ $(1-(WCLTD/R)) =$				0.000%	
	and FIT, SIT & p are as given in Note K.					
	Income Tax Gross Up Rate:					
23	$1 / (1 - T) =$ (from line 21)		-			
24	Excess / Deficient Deferred Income Taxes Amortization	Worksheet A8.2, Line 62, Col. (c) (Note W)	-			
24a	Excess / Deficient Deferred	(Line 23 times Line 24)		DA		

	Income Tax Adjustment		-	1.00000	-
25	Permanent Differences	Company Records (Note X)	-		
25a	Permanent Differences Tax Adjustment	(Line 21 times 23 times Line 25)	-	NP	-
26	Income Tax on Equity and Incentive Return	(Line 22 times Line 28)	-		-
27	Total Income Taxes RETURN	(Sum of Lines 24a, 25a, 25c, 26)	-		-
28	Rate Base * Rate of Return plus Incentive Return	(Page 2, Line 32, Col. (3) x Page 4, Line 31, Col. (5)) + Page 4, Line 32	-		-
29	REV. REQUIREMENT	(Sum of Lines 7, 12, 20, 27, 28)	-		-

El Paso Electric Company
Rate Formula Template
Utilizing FERC Form 1 Data

Actual Attachment H
Page 4 of 5
Actuals - For the 12 months ended 12/31/yyyy

Formula Rate - Non-Levelized

(1) (2) (3) (4) (5)

SUPPORTING CALCULATIONS AND NOTES

Line No. TRANSMISSION PLANT INCLUDED IN RATES

1	Total transmission plant	(Page 2, Line 2, Col. 3)	-		
2	Less transmission plant excluded from Wholesale Rates	Company Records (Note L)	-		
3	Less transmission plant included in OATT Ancillary Services	Company Records (Note M)	-		
4	Transmission plant included in Wholesale Rates	(Line 1 less Lines 2 & 3)	-		
5	Percentage of transmission plant included in Wholesale Rates	(Line 4 divided by Line 1)		TP=	0.00000
TRANSMISSION EXPENSES					
6	Total transmission expenses	(Page 3, Line 1, Col. 3)	-		
7	Less transmission expenses included in OATT Ancillary Services	Company Records (Note E)	-		

8	Included transmission expenses	(Line 6 less Line 7)				-	
9	% of transmission expenses after adjustment	(Line 8 divided by Line 6)					0.00000
10	% of transmission plant included in wholesale Rates	(Line 5)			TP		0.00000
11	% of transmission expenses included in wholesale Rates	(Line 9 times Line 10)			TE=		0.00000
WAGES & SALARY ALLOCATOR (W&S)							
		<u>Form 1 Reference</u>	<u>\$</u>	<u>TP</u>	<u>Allocation</u>		
12	Production	354.20.b	-	0.00	0		
13	Transmission	354.21.b	-	0.00	0		
14	Distribution	354.23.b	-	0.00	0	W&S Allocator	
15	Other	354.24, 25, 26.b	-	0.00	0	(\$ / Allocation)	
16	Total	(Sum of Lines 12-15)	-		0	=	0.00000 = WS
COMMON PLANT ALLOCATOR (CE)							
			<u>\$</u>		% Electric (line 17 / line 20)	W&S Allocator (line 16)	CE
17	Electric	200.3.c	-				
18	Gas	201.3.d	-		0.00000	*	0.00000 = 0.00000
19	Other	201.3.e	-				
20	Total	(Sum of Lines 17-19)	-				
RETURN (R)							
						<u>\$</u>	
21	Long Term Interest	117, Col. c, Lines 62+63+64-65-66+67				-	
22	Preferred Dividends	118.29.c (positive number)				-	
<u>Development of Common Stock:</u>							
23	Proprietary Capital	Worksheet A9 Line 14, Col. (e)				-	

El Paso Electric Company
Rate Formula Template

Actuals - For the
12 months ended
12/31/yyyy

Formula Rate - Non-Levelized Utilizing FERC Form 1 Data

General Note: References to pages in this formulary rate are indicated as:
(page#, line#, col.#)

 References to data from FERC Form 1 are indicated as:
#.y.x (page, line, column)

Note
Letter

- A Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- B Workpapers for this calculation will be included in supporting documentation.
- C Debt cost rate = long-term interest (line 21) / long term debt (line 28). Preferred cost rate = preferred dividends (line 22) / preferred outstanding (line 29).
- D Includes only FICA, unemployment, highway, property, gross receipts, and other assessments charged in the current year. Taxes related to income are excluded.
- E Removes dollar amount of transmission expenses included in the OATT ancillary services rates. FERC 561 accounts are not included in this line as they are separately removed from O&M.
- F The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts associated with tax-related regulatory assets and liabilities other than excess / deficient deferred income taxes ("EDIT"). EDIT is calculated in schedules A8-1 and A8-2 and presented in Att-H separately from ADIT.
- G Identified in Form 1 as being only transmission related.
- H Cash Working Capital assigned to transmission is one-eighth of O&M allocated to transmission at Page 3, Line 7, Column 5. Prepayments are the electric related prepayments booked to Account No. 165 and reported on Page 111 Line 57 in the Form 1.
- I EPRI expenses listed in Form 1 at 352.f, all Regulatory Commission Expenses itemized at 350.d, and non-safety-related advertising included in Account 930.1.
- J Depreciation rates and Post-Employment Benefits Other than Pensions (PBOP) are fixed amounts that can be changed only through a Section 205 filing. The fixed PBOP expense will be used in lieu of the actual PBOP expense incurred in the year absent an appropriate filing with FERC. The Company reviews internal records and identifies the PBOP expenses to be removed from A&G.
- K The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". Since the utility is taxed in more than one state it shall attach a work paper showing the name of each state and how the blended or composite SIT was developed.

Inputs Required:	FIT =	0.000%	(Federal Income Tax Rate)
	SIT=	0.000%	(Composite State Income Tax Rate)
	p =	0.000%	(Percent of federal income tax deductible for state purposes)

- L Removes transmission plant determined by Commission order to be state-jurisdictional according to the seven-factor test (until Form 1 balances are adjusted to reflect application of seven-factor test).

- M Removes dollar amount of generation step-up facilities, which are deemed to be included in OATT ancillary services. For these purposes, generation step-up facilities are those facilities at a generator substation on which there is no through-flow when the generator is shut down.
- N Unamortized Abandoned Plant and Amortization of Abandoned Plant will be zero until the Commission accepts or approves recovery of the cost of abandoned plant. Utility must submit a Section 205 filing to recover the cost of abandoned plant.
- O No change in ROE may be made absent a filing with FERC.
- P Recovery of any regulatory assets requires authorization from the Commission.
- Q AFUDC ceases when CWIP is included in rate base. No CWIP will be included in rate base on line 19 absent FERC authorization.
- R The Formula Rate shall include a credit to rate base for all unfunded reserves within accounts 228.2, 242, and 253 (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. Amounts will be calculated on 13-month average balances. See Worksheet A4, Note G.
- S The revenues credited shall include only the amounts received directly for service under this tariff reflecting EPE's integrated transmission facilities provided that revenue credits shall not include revenues associated with transmission service for which loads are included in the rate divisor on Actual Attachment H, page 1, line 8. They do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, facilities not included in this template (e.g., direct assignment facilities and GSUs) that are not recovered under this Rate Formula Template.
- T Page 2 Line 24 includes any unamortized balances related to the recovery of abandoned plant costs approved by FERC under a separate docket. Page 3, Line 11b includes the Amortization expense of abandonment costs. These are shown in the workpapers required pursuant to the Annual Rate Calculation and True-up Procedures.
- U Calculate using 13 month average balance, reconciling to FERC Form No. 1 by Page, Line, and Column as shown in Worksheet A4 for inputs on page 2 of 5 above.
- V If applicable, a separate workpaper will be provided and posted with other supporting documentation.
- W Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by $(1/1-T)$.
- X Includes the annual income tax cost or benefits due to permanent differences between expenses or revenues recognized for ratemaking purposes and for income tax purposes and depreciation of amounts capitalized to plant for book purposes related to the accrual of the Allowance for Other Funds Used During Construction. T multiplied by the amount of permanent differences and depreciation expense associated with Allowance for Other Funds Used During Construction will increase or decrease tax expense by the amount of the expense or benefit included on line 25 multiplied by $(1/1-T)$.

El Paso Electric Company
Worksheet A1
Revenue Credits
Actuals - For the 12 months ended 12/31/yyyy

**ACCOUNT 454 (RENT FROM
ELECTRIC PROPERTY)**

Line #	Description	Total	Explanation (Note A)	Allocation	Allocation Factor	Total Revenue Credit
	(a)	(b)	(c)	(d)	(e)	(f)
1					0.000%	\$0
2	Reserved				0.000%	\$0
3	Reserved				0.000%	\$0
4	Reserved				0.000%	\$0
5	Reserved				0.000%	\$0
6	Reserved				0.000%	\$0
7	Reserved				0.000%	\$0
8	Reserved				0.000%	\$0
9	Reserved				0.000%	\$0
10	Reserved				0.000%	\$0
11	Reserved				0.000%	\$0
12	Reserved				0.000%	\$0
13	Reserved				0.000%	\$0
14	Reserved				0.000%	\$0
15	Reserved				0.000%	\$0
16	Reserved				0.000%	\$0
17	Total 454	\$ 300.19.b -				\$ -

**ACCOUNT 456.1
(OTHER ELECTRIC
REVENUES) (Note B)**

Line #	Type	Description	Service Type	PTP Trans Sched 7 & 8	Network Transm Sched 9	Ancillary Services	Other	Total
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13		Total		0	0	0	0	0
								300.22.b
14	<u>Summarized by Type:</u>							
15	Credit			0	0	0	0	0
16	Divisor			0	0	0	0	0
17	Ancillary			0	0	0	0	0
18	Other			0	0	0	0	0
19	Total			0	0	0	0	0 300.22.B
20								
21	<u>Revenue Types:</u>							
22	Ancillary	Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, and scheduling; no revenue credit.						
23	Divisor	Load associated with these revenues are included in the formula divisor; no revenue credit.						
24	Credit	Revenue credit because the load is not included in divisor.						

Notes

- A Each FERC 0454 item is categorized into 1 of 5 categories. The selected category will determine the Allocator applied to the FERC 0454 balance.
- 1) Prod: The FERC 0454 balance is 100% related to production of electricity and the NA Allocator is applied.
 - 2) Retail: The FERC 0454 balance is 100% related to retail operations and the NA Allocator is applied.
 - 3) ONT: Other 100% Non-Transmission (Items other than Prod & Retail) related FERC 0454 for which the NA Allocator is applied.
 - 4) Trans: The FERC 0454 balance is 100% related to transmission operations and the DA Allocator is applied.
 - 5) Labor: The FERC 0454 balance is labor or general and intangible plant related, and the W/S Allocator is applied.
- B PTP Revenue credits from Line 15, Column (h) populate Actual Attachment H, page 1, line 3.

El Paso Electric Company
Worksheet A2
Actual Operation and Maintenance Expenses
Actuals - For the 12 months ended 12/31/yyyy

Line No.	(a) Item	(b) Form No. 1 Page, Line, Col.	(c) Company Total
1	EPRI Annual Membership Dues	353.x.f (Note C)	\$ -
2	Regulatory Commission Expenses	350.46.d	\$ -
3	Account No. 930.1	323.191.b	\$ -
4	Less: Safety Related Advertising	Company Records (Note A)	\$ -
5	Account No. 930.1 less Safety Related Advertising	Line 3 - Line 4	\$ -
6	EPRI & Reg. Comm. Exp. & Non-safety Ad.	Sum of Lines 1, 2, & 5	\$ -
7			
8	Transmission Related Regulatory Expense	(Note B)	
9			
10	Reserved for use in the event of transmission rate filings	Company Records	\$ -
11	Transmission Related Reg. Comm. Exp.	350.x.d	\$ -
12	Transmission Related Regulatory Expense	Sum of Lines 10-11	\$ -
13			
14	Actual Ancillary Expenses		
15	561.1 Load Dispatch-Reliability	321.85.b	\$ -
16	561.2 Load Dispatch-Monitor and Operate Transmission System	321.86.b	\$ -
17	561.3 Load Dispatch-Transmission Service and Scheduling	321.87.b	\$ -
18	561.4 Scheduling, System Control and Dispatch Services	321.88.b	\$ -

19	561.5 Reliability, Planning and Standards Development	321.89.b	\$
			-
20	561.6 Transmission Service Studies	321.90.b	\$
			-
21	561.7 Generation Interconnection Studies	321.91.b	\$
			-
22	561.8 Reliability, Planning and Standards Development	321.92.b	\$
			-
23	Total Ancillary Expenses	Sum of Lines 15-22	\$
			-

Notes

- A For FERC account no. 930.1, the Company reviews all entries and identifies those that are safety related advertising.
- B Limited to Transmission-related regulatory expenses itemized from total amounts on FERC Form No. 1 page 350-351.
- C Limited to amounts in O&M accounts that are included in the formula rate.

El Paso Electric Company
Worksheet A3-1
Accumulated Deferred Income Taxes
Actuals - For the 12 months ended 12/31/yyyy

Proration Used for Projected Revenue Requirement Calculation

Proration Used for True-up Revenue Requirement Calculation

1
2
3

Account 190

Account 190

Days in Period				
(a)	(b)	(c)	(d)	(e)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 18, Col B)	Proration Amount (Lines 6 to 17, Col c / Col d)

Projection - Proration of Deferred Tax Activity		
(f)	(g)	(h)
Projected Monthly Activity ((Line 24 Col h - Line 21 Col h)/12) (See Note 7.)	Prorated Projected Monthly Activity (Lines 6 to 17, Col e x Col f)	Prorated Projected Balance (Line 5, Col h plus Cumulative Sum of Col g)

True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(i)	(j)	(k)	(l)	(m)	(n)
Actual Monthly Activity ((Line 24 Col n - Line 21 Col n)/12) (See Note 7.)	Difference between projected and actual monthly activity (See Note 1.)	Preserve proration when actual monthly and projected activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

4
5

December 31st balance Prorated Items (Worksheet P5-1.5.h)

-

December 31st balance Prorated Items (Worksheet A3-2.61.f)

January 91.78

-

6		31	335	365	%	-	-	-	-	-	-	-	-	-
7	February	28	307	365	84.11%	-	-	-	-	-	-	-	-	-
8	March	31	276	365	75.62%	-	-	-	-	-	-	-	-	-
9	April	30	246	365	67.40%	-	-	-	-	-	-	-	-	-
10	May	31	215	365	58.90%	-	-	-	-	-	-	-	-	-
11	June	30	185	365	50.68%	-	-	-	-	-	-	-	-	-
12	July	31	154	365	42.19%	-	-	-	-	-	-	-	-	-
13	August	31	123	365	33.70%	-	-	-	-	-	-	-	-	-
14	September	30	93	365	25.48%	-	-	-	-	-	-	-	-	-
15	October	31	62	365	16.99%	-	-	-	-	-	-	-	-	-
16	November	30	32	365	8.77%	-	-	-	-	-	-	-	-	-
17	December	31	1	365	0.27%	-	-	-	-	-	-	-	-	-

18	Total (sum of Lines 6 -17)	365				-	-			-	-	-	-	-
----	----------------------------	-----	--	--	--	---	---	--	--	---	---	---	---	---

19	Beginning Balance-Total												Worksheet A3-2.58.f	-
20	Beginning Balance-Not Subject to Proration												Worksheet A3-2.64.f	-
21	Beginning Balance-Subject to Proration												(Line 5, Col N)	-
22	Ending Balance-Total												Worksheet A3-2.58.g	-
23	Ending Balance-Not Subject to Proration												Worksheet A3-2.64.g	-
24	Ending Balance-Subject to Proration												Worksheet A3-2.61.g	-

25	Average Balance (See Note 6.)	Line 17 Col N + (Lines 20 + 23 Col N)/2	-	Average Balance (See Note 6.)	Line 17 Col N + (Lines 20 + 23 Col N)/2	-
26	Reserved			Reserved		
27	Amount for Attachment H	(Line 25 less line 26)	-	Amount for Attachment H	(Line 25 less line 26)	-

28 **Account 282**

Account 282

Days in Period					Projection - Proration of Deferred Tax Activity			True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Month	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 18, Col B)	Prorat ion Amoun t (Line s 6 to 17, Col c / Col d)	Project ed Monthl y Activit y (Line 24 Col h - Line 21 Col h)/12) (See Note 7.)	Prorated Projected Monthly Activity (Lines 6 to 17, Col e x Col f)	Prorat ed Proje cted Balanc e (Line 5, Col h plus Cumula tive Sum of Col g)	Actual Monthl y Activit y (Line 24 Col n - Line 21 Col n)/12) (See Note 7.)	Differen ce between projecte d monthly and actual monthly activity (See Note 1.)	Preserve proration when actual and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balan ce reflec ting prorat ion or avera ging (See Note 5.)
30													

31	December 31st balance Prorated Items					December 31st balance Prorated								
32	(Worksheet P5-1.32.h)				-	(Worksheet A3-2.79.f)								
33	January	31	335	365	91.78									
34	February	28	307	365	84.11									
35	March	31	276	365	75.62									

36	April	30	246	365	67.40%	-	-	-	-	-	-	-	-	-
37	May	31	215	365	58.90%	-	-	-	-	-	-	-	-	-
38	June	30	185	365	50.68%	-	-	-	-	-	-	-	-	-
39	July	31	154	365	42.19%	-	-	-	-	-	-	-	-	-
40	August	31	123	365	33.70%	-	-	-	-	-	-	-	-	-
41	September	30	93	365	25.48%	-	-	-	-	-	-	-	-	-
42	October	31	62	365	16.99%	-	-	-	-	-	-	-	-	-
43	November	30	32	365	8.77%	-	-	-	-	-	-	-	-	-
44	December	31	1	365	0.27%	-	-	-	-	-	-	-	-	-

45 Total (sum of lines 33-44) - - - - -

46	Beginning Balance-Total	Worksheet P5-1.46.h	-	Beginning Balance-Total	Worksheet A3-2.76.f	-
47	Beginning Balance-Not Subject to Proration	Worksheet P5-1.47.h	-	Beginning Balance-Not Subject to Proration	Worksheet A3-2.82.f	-
48	Beginning Balance-Subject to Proration	(Line 32, Col H)	-	Beginning Balance-Subject to Proration	(Line 32, Col N)	-
49	Ending Balance-Total	Worksheet P5-1.49.h	-	Ending Balance-Total	Worksheet A3-2.76.g	-
50	Ending Balance-Not Subject to Proration	Worksheet P5-1.50.h	-	Ending Balance-Not Subject to Proration	Worksheet A3-2.82.g	-
51	Ending Balance-Subject to Proration	Worksheet P5-1.51.h	-	Ending Balance-Subject to Proration	Worksheet A3-2.79.g	-
52	Average Balance (See Note 6.)	Line 44 Col H + (Lines 47 + 50 Col H)/2	-	Average Balance (See Note 6.)	Lines 44 Col N + (Lines 47 + 50 Col N)/2	-

53	Reserved	[Redacted]	[Redacted]	Reserved	[Redacted]
54	Amount for Attachment H	(Line 52 less line 53)	-	Amount for Attachment H	(Line 52 less line 53)

55 **Account 283**

**Account
283**

56

Days in Period				
(a)	(b)	(c)	(d)	(e)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 18, Col B)	Proration Amount (Lines 6 to 17, Col c / Col d)

Projection - Proration of Deferred Tax Activity		
(f)	(g)	(h)
Projected Monthly Activity ((Line 24 Col h - Line 21 Col h)/12) (See Note 7.)	Prorated Projected Monthly Activity (Lines 6 to 17, Col e x Col f)	Prorated Projected Balance (Line 5, Col h plus Cumulative Sum of Col g)

True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(i)	(j)	(k)	(l)	(m)	(n)
Actual Monthly Activity ((Line 24 Col n - Line 21 Col n)/12) (See Note 7.)	Difference between projected monthly and actual monthly activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col I) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

57

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62

December 31st balance Prorated Items (Worksheet P5-1.59.h)

-

December 31st balance Prorated Items (Worksheet A3-2.126.f)

-

January	31	335	365	91.78 %
February	28	307	365	84.11 %
March	31	276	365	75.62 %
April				67.40 %

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

63		30	246	365	%	-	-	-	-	-	-	-	-	-
64	May	31	215	365	58.90%	-	-	-	-	-	-	-	-	-
65	June	30	185	365	50.68%	-	-	-	-	-	-	-	-	-
66	July	31	154	365	42.19%	-	-	-	-	-	-	-	-	-
67	August	31	123	365	33.70%	-	-	-	-	-	-	-	-	-
68	September	30	93	365	25.48%	-	-	-	-	-	-	-	-	-
69	October	31	62	365	16.99%	-	-	-	-	-	-	-	-	-
70	November	30	32	365	8.77%	-	-	-	-	-	-	-	-	-
71	December	31	1	365	0.27%	-	-	-	-	-	-	-	-	-
72	Total (sum of Lines 60 - 71)		365			-	-			-	-			
73	Beginning Balance-Total				Worksheet P5-1.73.h	-			Beginning Balance-Total	Worksheet A3-2.123.f	-			
74	Beginning Balance-Not Subject to Proration				Worksheet P5-1.74.h	-			Beginning Balance-Not Subject to Proration	Worksheet A3-2.129.f	-			
75	Beginning Balance-Subject to Proration				(Line 59, Col H)	-			Beginning Balance-Subject to Proration	(Line 59, Col N)	-			
76	Ending Balance-Total				Worksheet P5-1.76.h	-			Ending Balance-Total	Worksheet A3-2.123.g	-			
77	Ending Balance-Not Subject to Proration				Worksheet P5-1.77.h	-			Ending Balance-Not Subject to Proration	Worksheet A3-2.129.g	-			
78	Ending Balance-Subject to Proration				Worksheet P5-1.78.h	-			Ending Balance-Subject to Proration	Worksheet A3-2.126.g	-			
79	Average Balance (See Note 6.)				Line 71 Col H + (Lines 74 + 77 Col H)/2	-			Average Balance (See Note 6.)	Line 71 Col N + (Lines 74 + 77 Col N)/2	-			
80	Reserve								Reserved					
81	Amount for Attachment H				(Line 79 less line 80)	-			Amount for Attachment H	(Line 79 less line 80)	-			

Total Amount for Attachment H	(Lines 27+54+81)	-
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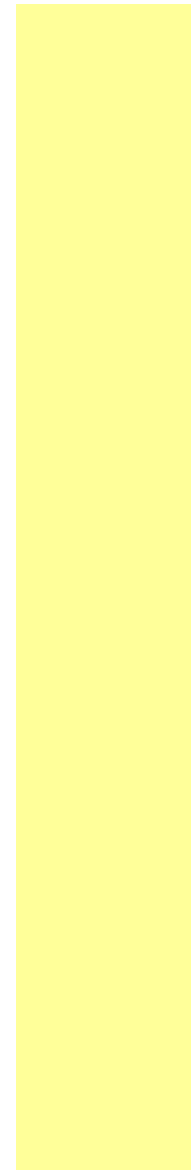
NOTES

- 1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- 2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter $\text{Column G} \times [\text{Column I} / \text{Column F}]$. If Column J is under-projected, enter the amount from Column G and complete Column L. In other situations, enter zero.
- 3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.
- 4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.
- 5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.
- 6) For the non-property-related component of the balance, the Average Balance is computed using the average of beginning of year and end of year balance. For the property-related component of the balance, the Average Balance is computed as described in Note 5.
- 7) Projected and Actual monthly activity is computed based on the annual activity for the period, divided by 12 months.

El Paso Electric Company
Worksheet A3-2
Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Actuals - For the 12 months ended 12/31/yyyy

No.	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
		mmm-yyyyy	mmm-yyyy		mmm-yyyyy	mmm-yyyy		
Line No.	Item	BOY Balance (Note A)	EOY Balance (Note B)	Allocator	BOY Allocated Amount	EOY Allocated Amount	Prorated (Yes/No) (Note E)	Explanation (Note D)
ACCOUNT 190 ACCUMULATED DEFERRED INCOME TAXES								
1	Reserved			0.000%	-	-		
2	Reserved			0.000%	-	-		
3	Reserved			0.000%	-	-		
4	Reserved			0.000%	-	-		
5	Reserved			0.000%	-	-		
6	Reserved			0.000%	-	-		
7	Reserved			0.000%	-	-		
8	Reserved			0.000%	-	-		
9	Reserved			0.000%	-	-		
10	Reserved			0.000%	-	-		
11	Reserved			0.000%	-	-		
12	Reserved			0.000%	-	-		
13	Reserved			0.000%	-	-		

14	Reserved	0.000%	-	-
15	Reserved	0.000%	-	-
16	Reserved	0.000%	-	-
17	Reserved	0.000%	-	-
18	Reserved	0.000%	-	-
19	Reserved	0.000%	-	-
20	Reserved	0.000%	-	-
21	Reserved	0.000%	-	-
22	Reserved	0.000%	-	-
23	Reserved	0.000%	-	-
24	Reserved	0.000%	-	-
25	Reserved	0.000%	-	-
26	Reserved	0.000%	-	-
27	Reserved	0.000%	-	-
28	Reserved	0.000%	-	-
29	Reserved	0.000%	-	-
30	Reserved	0.000%	-	-
31	Reserved	0.000%	-	-
32	Reserved	0.000%	-	-



El Paso Electric Company
Worksheet A3-2
Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Actuals - For the 12 months ended 12/31/yyyy

No.	(a)	mmm-yyyy	mmm-yyyy	(e)	mmm-yyyy	mmm-yyyy	(h)	(i)
Line No.	Item	BOY Balance (Note A)	EOY Balance (Note B)	Allocator	BOY Allocated Amount	EOY Allocated Amount	Prorated (Yes/No) (Note E)	Explanation (Note D)
33	Reserved			0.000%	-	-		
34	Reserved			0.000%	-	-		
35	Reserved			0.000%	-	-		
36	Reserved			0.000%	-	-		
37	Reserved			0.000%	-	-		
38	Reserved			0.000%	-	-		
39	Reserved			0.000%	-	-		
40	Reserved			0.000%	-	-		
41	Reserved			0.000%	-	-		
42	Reserved			0.000%	-	-		
43	Reserved			0.000%	-	-		
44	Reserved			0.000%	-	-		
45	Reserved			0.000%	-	-		
46	Reserved			0.000%	-	-		

			-	-		
47	Reserved		0.000%	-	-	
48	Reserved		0.000%	-	-	
49	Reserved		0.000%	-	-	
50	Reserved		0.000%	-	-	
51	Reserved		0.000%	-	-	
52	Reserved		0.000%	-	-	
53	Reserved		0.000%	-	-	
54	Reserved		0.000%	-	-	
55	Total Account 190 (234.8.b&c)	-		-	-	
	Tax Reg Asset / Liab Adjustments (Note C)					
56	Reserved		0.000%	-	-	No
57	Reserved		0.000%	-	-	No
58	Total Account 190 After Adjustments			0	-	-
59	Prorated Balances			-	-	
60	Tax Reg Asset / Liab Adjustments			-	-	
61	Prorated Account 190 Balances After Adjustments			-	-	
62	Non-Prorated Balances			-	-	
63	Tax Reg Asset / Liab Adjustments			-	-	
64	Non-Prorated Account 190 Balances After Adjustments			-	-	

El Paso Electric Company
Worksheet A3-2
Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Actuals - For the 12 months ended 12/31/yyyy

No.	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)
	ACCOUNT 282 ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Enter Negative)							
65	Reserved			0.000%	-	-		
66	Reserved			0.000%	-	-		
67	Reserved			0.000%	-	-		
68	Reserved			0.000%	-	-		
69	Reserved			0.000%	-	-		
70	Reserved			0.000%	-	-		
71	Reserved			0.000%	-	-		
72	Reserved			0.000%	-	-		
73	Total Account 282 (274.2.b & 275.2.k)	-	-		-	-		
	Tax Reg Asset / Liab Adjustments (Note C)							
74	Reserved			0.000%	-	-		
75	Reserved	-	-	0.000%	-	-		
76	Total Account 282 After Adjustments Items				-	-		
77	Prorated Balances				-	-		
78	Tax Reg Asset / Liab Adjustments				-	-		

79	Prorated Account 282 Balances After Adjustments	-	-
80	Non-Prorated Balances	-	-
81	Tax Reg Asset / Liab Adjustments	-	-
82	Non-Prorated Account 282 Balances After Adjustments	-	-

ACCOUNT 283 ACCUMULATED DEFERRED INCOME TAXES - OTHER (Enter Negative)			
--	--	--	--

83	Reserved	0.000%	-	-
84	Reserved	0.000%	-	-
85	Reserved	0.000%	-	-
86	Reserved	0.000%	-	-
87	Reserved	0.000%	-	-
88	Reserved	0.000%	-	-
89	Reserved	0.000%	-	-
90	Reserved	0.000%	-	-
91	Reserved	0.000%	-	-
92	Reserved	0.000%	-	-
93	Reserved	0.000%	-	-
94	Reserved	0.000%	-	-
95	Reserved	0.000%	-	-
96	Reserved	0.000%	-	-
97	Reserved	0.000%	-	-
98	Reserved	0.000%	-	-

99	Reserved	0.000%	-	-	
100	Reserved	0.000%	-	-	

Worksheet A3-2
Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Actuals - For the 12 months ended 12/31/yyyy

No.	(a)	mm-yyyy		(e)	mm-yyyy		(h)	(i)
		(b)	Dec-2020 (c)		(f)	Dec-2020 (g)		
101	Reserved			0.000%	-	-		
102	Reserved			0.000%	-	-		
103	Reserved			0.000%	-	-		
104	Reserved			0.000%	-	-		
105	Reserved			0.000%	-	-		
106	Reserved	-	-	0.000%	-	-		
107	Reserved	-	-	0.000%	-	-		
108	Reserved	-	-	0.000%	-	-		
109	Reserved	-	-	0.000%	-	-		
110	Reserved	-	-	0.000%	-	-		
111	Reserved	-	-	0.000%	-	-		
112	Reserved	-	-	0.000%	-	-		
113	Reserved	-	-	0.000%	-	-		
114	Reserved	-	-	0.000%	-	-		
115	Reserved	-	-	0.000%	-	-		
116	Reserved	-	-	0.000%	-	-		
117	Reserved	-	-	0.000%	-	-		
118	Reserved			0.000%				

		-	-		-	-	
119	Reserved	-	-	0.000%	-	-	
120	Total Account 283 (276.9.b & 277.9.k)	-	-		-	-	
	Tax Reg Asset / Liab Adjustments (Note C)						
121	Reserved			0.000%	-	-	
122	Reserved			0.000%	-	-	
123	Total Account 283 After Adjustments				-	-	
124	Prorated Balances				-	-	
125	Tax Reg Asset / Liab Adjustments				-	-	
126	Prorated Account 283 Balances After Adjustments				-	-	
127	Non-Prorated Balances				-	-	
128	Tax Reg Asset / Liab Adjustments				-	-	
129	Non-Prorated Account 283 Balances After Adjustments				-	-	
	ACCOUNT 255: ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Enter Negative) (Note F)						
130	Intangible			W/S	0.000%	-	-
131	Production			NA	0.000%	-	-
132	Transmission			DA	100.000%	-	-
133	Distribution			NA	0.000%	-	-
134	General Plant			W/S	0.000%	-	-
135	Total Account 255 (266.8.b & 267.8.h)	-	-			-	-
136	Unrealized ITC Adjustment						
137	Account 255 balance after						

138 Unrealized Adjustment
Average ITC Balance for
Attachment H

-
-
-

El Paso Electric Company
Worksheet A3-2
Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Actuals - For the 12 months ended 12/31/yyyy

Notes:

Page 5 of 5

- A Beginning of Year ("BOY") balance is end of previous year balance per FERC Form No. 1.
- B End of Year ("EOY") balance is end of current year balance per FERC Form No. 1.
- C The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts associated with tax-related regulatory assets and liabilities other than excess / deficient deferred income taxes ("EDIT"). EDIT is calculated in schedules A8-1 and A8-2 and presented in Att-H separately from ADIT.
- D Each ADIT item is categorized into 1 of 7 categories. The selected category will determine the Allocator applied to the ADIT balance.
 - 1) Prod: The ADIT balance is 100% related to production of electricity and the NA Allocator is applied.
 - 2) Retail: The ADIT balance is 100% related to retail operations and the NA Allocator is applied.
 - 3) ONT: Other 100% Non-Transmission (Items other than Prod & Retail) related ADIT for which the NA Allocator is applied. Such items shall include:
 - ADIT related to the Income Tax Regulatory Assets and Liabilities
 - Any other ADIT if not separately removed in other categories that relates to regulatory assets and liabilities that are not included in rate base.
 - 4) Trans: The ADIT balance is 100% related to transmission operations and the DA Allocator is applied.
 - 5) Plant: The ADIT balance is related to Property, Plant, & Equipment "PP&E" and the NP Allocator is applied.
 - 6) NPO: ADIT balances other than PP&E where the NP Allocator is applied.
 - 7) Labor: The ADIT balance is labor related and the W/S Allocator is applied.
- E Each ADIT Item must be categorized into balances that require proration and those that do not. ADIT items with a "Plant" Explanation code will be designated "Yes" for proration treatment and all other Items will be designated "No".
- F The Company has elected and applied the second option for accounting for investment tax credits ("ITC") under Internal Revenue Code 46(f) and the regulations thereunder to apply a cost of service adjustment to reduce tax expense no more rapidly than ratably. Under option 2, there is no rate base reduction for the unamortized balance of the ITC.

El Paso Electric Company

Worksheet A4

Rate Base Worksheet

Actuals - For the 12 months ended 12/31/yyyy

Gross Plant In Service

Line No	Month (a)	Production (b)	Transmission (c)	Distribution (d)	General (e)	Intangible (f)	Total Plant (g)	Common (h)
	FN1 Reference for Dec	205.46.g	207.58.g	207.75.g	207.99.g	205.5.g	207.100.g	356.1
1	December Prior Year							
2	January							
3	February							
4	March							
5	April							
6	May							
7	June							
8	July							
9	August							
10	September							
11	October							
12	November							
13	December							
	Average of the 13							
14	Monthly Balances	-	-	-	-	-	-	-

Gross Plant In Service - Asset Retirement Costs

Month (a)	Production (b)	Transmission (c)	Distribution (d)	General (e)	Reserved (f)	Total Plant (g)	Common (h)
FN1 Reference for Dec	205.15.g+205.44.g	207.57.g	207.74.g	207.98.g			
15	December Prior Year						
16	January						
17	February						
18	March						

19	April								
20	May								
21	June								
22	July								
23	August								
24	September								
25	October								
26	November								
27	December								
	Average of the 13								
28	Monthly Balances	-	-	-	-	-	-	-	-

El Paso Electric Company
Worksheet A4
Rate Base Worksheet
Actuals - For the 12 months ended 12/31/yyyy

Accumulated Depreciation Account 108									
Line No	Month (a)	Production (b)	Transmission (c)	Distribution (d)	General (e)	Reserved (f)	Total Plant (g)	Comm on (h)	
	FN1 Reference for								
	Dec	219.20-24.c	219.25.c	219.26.c	219.28.c		219.29.c	356.1	
1	December Prior								
2	Year								
3	January								
4	February								
5	March								
6	April								
7	May								
8	June								
9	July								
10	August								
11	September								
12	October								
13	November								
14	December								
	Average of the 13								
	Monthly Balances	-	-	-	-	-	-	-	

Accumulated Depreciation Account 111									
Line No	Month (a)	Production (b)	Transmission (c)	Distribution (d)	General (e)	Intangible (f)	Total Plant (g)	Comm on (h)	
	FN1 Reference for								
	Dec	200.21.c.fn	200.21.c.fn	200.21.c.fn	200.21.c.fn	200.21.c.fn		356.1	
15	December Prior								
16	Year								
	January								

17	February							
18	March							
19	April							
20	May							
21	June							
22	July							
23	August							
24	September							
25	October							
26	November							
27	December							
	Average of the 13							
28	Monthly Balances	-	-	-	-	-	-	-

Accumulated Depreciation Account 108/111 - Asset Retirement Cost Accumulated Depreciation

	Month	Production	Transmission	Distribution	General	Intangible	Total Plant	Comm
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	on
								(h)
	FN1 Reference for							
	Dec							
	December Prior							
29	Year							
30	January							
31	February							
32	March							
33	April							
34	May							
35	June							
36	July							
37	August							
38	September							
39	October							
40	November							
41	December							
	Average of the 13							
42	Monthly Balances	-	-	-	-	-	-	-

Page 3 of 4
El Paso Electric Company
Worksheet A4
Rate Base Worksheet
Actuals - For the 12 months ended 12/31/yyyy

Line No	Month (a)	Adjustments to Rate Base		CWIP	LHFFU
		Unamortized Regulatory Asset (b) (Note A)	Unamortized Abandoned Plant (c) (Notes B & F)	CWIP (Note C) (d) 216.x.b	Land Held for Future Use (Note D) (e) 214.x.d
1	Dec FN1 Reference for December Prior Year	-	-	-	-
2	January	-	-	-	-
3	February	-	-	-	-
4	March	-	-	-	-
5	April	-	-	-	-
6	May	-	-	-	-
7	June	-	-	-	-
8	July	-	-	-	-
9	August	-	-	-	-
10	September	-	-	-	-
11	October	-	-	-	-
12	November	-	-	-	-
13	December	-	-	-	-
14	Average of the 13 Monthly Balances -	-	-	-	-

Working Capital

Line No	Month (a)	Materials & Supplies: Transmission Plant (b)	Materials & Supplies: Stores Expense Undistributed (c)	Materials & Supplies: Construction (d)	Materials & Supplies (e)	Prepayments (f)
	FN1 Reference for Dec	227.8.c	227.16.c	227.5.c	Total (Note E)	111.57.c
	Allocator	1.00000	-	-		
15	December Prior Year					
16	January					
17	February					
18	March					
19	April					
20	May					
21	June					
22	July					
23	August					
24	September					
25	October					
26	November					
27	December					
28	Average of the 13 Monthly Balances -	-	-	-	-	-

El Paso Electric Company
Worksheet A4
Rate Base Worksheet
Actuals - For the 12 months ended 12/31/yyyy

Unfunded Reserves (Note F)			
(a)	(b)	(c)	(d)
		Allocation (Plant or Labor Allocator)	Amount Allocated, col. (b) x col.(c)
1	List of all reserves:		
2	-	0.000%	-
3	-	0.000%	-
4	-	0.000%	-
5	-	0.000%	-
6	-	0.000%	-
7	-	0.000%	-
8	-	0.000%	-
9	-	0.000%	-
10	-		-

Notes:

- A Recovery of any regulatory asset is limited to such regulatory assets authorized by FERC.
- B Recovery of abandoned plant is limited to any abandoned plant recovery authorized by FERC and will be zero until the Commission accepts or approves recovery of the cost of abandoned plant.
- C Includes only CWIP authorized by the Commission for inclusion in rate base. The annual report filed pursuant to the Protocols will include for each project under construction (i) the CWIP balance eligible for inclusion in rate base; (ii) the CWIP balance ineligible for inclusion in rate base; and (iii) a demonstration that AFUDC is only applied to the CWIP balance that is not included in rate base. The annual report will reconcile the project-specific CWIP balances to the total Account 107 CWIP balance reported on p. 216.b of the FERC Form 1. The demonstration in (iii) above will show that

monthly debts and credits do not contain entries for AFUDC for each CWIP project in rate base.

- D Transmission related only.
- E M&S allocation: Direct Assign 227.8.c at 100%, plus 227.1.c and 227.5.c allocated on Labor (W/S) from Actual Attachment H page 4 line 16.
- F The Formula Rate shall include a credit to rate base for unfunded reserves within accounts 228.2, 242, and 253 (funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account). Each unfunded reserve will be included on lines 1-9 above. The allocator in Col. (c) will be the same allocator used in the formula for the cost accruals to the account that is recovered under the Formula Rate. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. Amounts will be calculated on 13-month average balances.

El Paso Electric Company
Worksheet A5
Depreciation Rates

Line No.	Plant Type	Rates
1	Transmission Plant	
2	350.00 Land Rights	0.99%
3	352.00 Structures and Improvements	1.33%
4	353.00 Station Equipment	1.00%
5	354.00 Towers and Fixtures	1.29%
6	355.00 Poles and Fixtures	1.76%
7	356.00 Overhead Conductors & Devices	1.36%
8	359.00 Roads and Trails	1.05%
	General Plant	
9	390.00 Structures and Improvements-Other	1.06%
10	390.00 Stanton Tower	1.80%
11	390.00 System Operations Building	2.29%
12	390.00 Eastside Operations Center	1.74%
13	391.00 Office Furniture and Equipment	1.71%
14	391.20 Network Equipment	20.00%
15	392-C0 Transportation Equipment - Remotes	10.37%
16	392.C1 Transportation Equipment - C1 0 - 8,500 LBS	10.37%
17	392.C2 Transportation Equipment - C2 8,500 - 10,000 LBS	10.37%
18	392.C3 Transportation Equipment - C3 10,001 - 14,000 LBS	10.37%
19	392.C4 Transportation Equipment -C4 14,001 - 16,000 LBS	10.37%
20	392.C5 Transportation Equipment - C5 16,001 - 19,500 LBS	10.37%
21	392.C6 Transportation Equipment - C6 19,501 - 26,000 LBS	10.37%
22	392.C7 Transportation Equipment - C7 26,001 - 33,000 LBS	10.37%
23	392.C8 Transportation Equipment - C8 over 33,000	10.37%
24	392.C9 Transportation Equipment - C9 Trailers	10.37%
25	393.00 Stores Equipment	3.96%
26	394.00 Tools, Shop and Garage Equipment	3.83%
27	395.00 Laboratory Equipment	6.47%
28	396.00 Power Operated Equipment	4.58%
29	397.20 Telecommunication Equipment	6.48%
30	398.00 Miscellaneous Equipment	6.65%

NOTES

A 12-CP average includes all but Short Term Firm
Point to Point

15	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
17	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
18	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
19	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
20	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
21	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
22	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
23	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
24	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
25	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
26	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
27	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
28	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
29	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
30	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
31	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
32	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Notes

- A Special depreciation rates may be utilized for specific incentive transmission projects if approved by the FERC.
- B Incentive ROE requires authorization by the Commission

El Paso Electric Company
Worksheet A8-1
Excess / Deficient Deferred Income Taxes ("EDIT")
Actuals - For the 12 months ended 12/31/yyyy

Proration Used for Projected Revenue Requirement Calculation

**EDIT included within
Accounts 182.3 & 254**

Days in Period				
(a)	(b)	(c)	(d)	(e)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 18, Col b)	Proration Amount (Lines 6 to 17, Col c / Col d)

Projection - Proration of Deferred Tax Activity		
(f)	(g)	(h)
Projected Monthly Activity ((Line 24 Col h - Line 21 Col h)/12) (See Note 7.)	Prorated Projected Monthly Activity (Lines 6 to 17, Col e x Col f)	Prorated Projected Balance (Line 5, Col h plus Cumulative Sum of Col g)

Proration Used for True-up Revenue Requirement Calculation

**EDIT included within Accounts
182.3 & 254**

True-up Adjustment - Proration of Projected Deferred Tax Activity and Averaging of Other Deferred Tax Activity					
(i)	(j)	(k)	(l)	(m)	(n)
Actual Monthly Activity ((Line 24 Col n - Line 21 Col n)/12) (See Note 7.)	Difference between projected monthly and actual monthly activity (See Note 1.)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases. (See Note 2.)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases. (See Note 3.)	Actual activity (Col l) when projected activity is an increase while actual activity is a decrease OR projected activity is a decrease while actual activity is an increase. (See Note 4.)	Balance reflecting proration or averaging (See Note 5.)

December 31st balance Prorated Items (Worksheet P6-1.5h)

December 31st balance Prorated Items (Worksheet A8-2.61.g)

91.78				
January	31	335	365	%
February				84.11

-

-

-

-

-

-

7	y	28	307	365	%	-	-	-	-	-	-	-	-	-
8	March	31	276	365	75.62%	-	-	-	-	-	-	-	-	-
9	April	30	246	365	67.40%	-	-	-	-	-	-	-	-	-
10	May	31	215	365	58.90%	-	-	-	-	-	-	-	-	-
11	June	30	185	365	50.68%	-	-	-	-	-	-	-	-	-
12	July	31	154	365	42.19%	-	-	-	-	-	-	-	-	-
13	August	31	123	365	33.70%	-	-	-	-	-	-	-	-	-
14	September	30	93	365	25.48%	-	-	-	-	-	-	-	-	-
15	October	31	62	365	16.99%	-	-	-	-	-	-	-	-	-
16	November	30	32	365	8.77%	-	-	-	-	-	-	-	-	-
17	December	31	1	365	0.27%	-	-	-	-	-	-	-	-	-
18	Total (sum of Lines 6-17)	365				-	-			-	-			-

19	Beginning Balance-Total													Worksheet P6-1.19.h	-	Beginning Balance-Total	Worksheet A8-2.62	-
20	Beginning Balance-Not Subject to Proration													Worksheet P6-1.20.h	-	Beginning Balance-Not Subject to Proration	Worksheet A8-2.55	-
22	Beginning Balance-Subject to Proration													(Line 5, Col H)	-	Beginning Balance-Subject to Proration	(Line 5, Col H)	-

1				Proration		
2	Ending		-		Worksheet	
2	Balance-Total	Worksheet P6-1.22.h		Ending Balance-Total	A8-2.62	-
2	Ending Balance-Not Subject		-		Worksheet	
3	to Proration	Worksheet P6-1.23.h		Ending Balance-Not Subject to Proration	A8-2.55	-
2	Ending Balance-Subject to		-		Worksheet	
4	Proration	Worksheet P6-1.24.h		Ending Balance-Subject to Proration	A8-2.61	-
2	Average				Line 17 Col N +	
2	Balance (See	Line 17 Col N + (Lines 20 + 23	-	Average Balance (See	(Lines 20 + 23 Col	-
5	Note 6.)	Col N)/2		Note 6.)	N)/2	
2	Reserve	Reser			Reserve	
6	d	ved		Reserved	d	
2	Amount for				(Line 25	
7	Attachment H	(Line 25 less line 26)	-	Amount for Attachment H	less line 26)	-

NOTES

1 Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity that did not occur).

2 Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

3 Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.

4 Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.

5 Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

For the non-property-related component of the balance, the Average Balance is computed using the average of beginning of year and end of year balance.

6 For the property-related component of the balance, the Average Balance is computed as described in Note 5.

Projected and Actual monthly activity is computed based on the annual activity for the period, divided by 12 months.

El Paso Electric Company
Worksheet A8-2
Accumulated Excess / Deficient Deferred Income Taxes ("EDIT")
Actuals - For the 12 months ended 12/31/yyyy

No.	(a)	Dec-2019 (b)	2020 (c)	2020 (d)	Dec-2020 (e)	(f)	Dec-2019 (g)	2020 (h)	Dec-2020 (i)	(j)	(k)	(l)
-----	-----	-----------------	-------------	-------------	-----------------	-----	-----------------	-------------	-----------------	-----	-----	-----

Line No.	Item	BOY Balance (Note D)	Current Period Amortization	Current Period Other Activity (Note C)	EOY Balance (Note D)	Allocator	BOY Allocated Amount	Amortization Allocated	EOY Allocated Amount	Prorated (Yes/No) (Note B)	Amort Period or Method	Explanation (Note A)
----------	------	----------------------	-----------------------------	--	----------------------	-----------	----------------------	------------------------	----------------------	----------------------------	------------------------	----------------------

NON-PLANT UNPROTECTED EDIT INCLUDED WITHIN ACCOUNTS 182.3 & 254

1	Reserved					0.000	%	-	-	-		
2	Reserved					0.000	%	-	-	-		
3	Reserved					0.000	%	-	-	-		
4	Reserved					0.000	%	-	-	-		
5	Reserved					0.000	%	-	-	-		
6	Reserved					0.000	%	-	-	-		
7	Reserved					0.000	%	-	-	-		
8	Reserved					0.000	%	-	-	-		
9	Reserved					0.000	%	-	-	-		
10	Reserved					0.000	%	-	-	-		
11	Reserved					0.000	%	-	-	-		

12	Reserved	0.000	%	-	-	-	
13	Reserved	0.000	%	-	-	-	
14	Reserved	0.000	%	-	-	-	
15	Reserved	0.000	%	-	-	-	
16	Reserved	0.000	%	-	-	-	
17	Reserved	0.000	%	-	-	-	
18	Reserved	0.000	%	-	-	-	
19	Reserved	0.000	%	-	-	-	
20	Reserved	0.000	%	-	-	-	
21	Reserved	0.000	%	-	-	-	
22	Reserved	0.000	%	-	-	-	
23	Reserved	0.000	%	-	-	-	
24	Reserved	0.000	%	-	-	-	
25	Reserved	0.000	%	-	-	-	
26	Reserved	0.000	%	-	-	-	
27	Reserved	0.000	%	-	-	-	
28	Reserved	0.000	%	-	-	-	
29	Reserved	0.000	%	-	-	-	
30	Reserved	0.000	%	-	-	-	
31	Reserved	0.000	%	-	-	-	
32	Reserved	0.000	%	-	-	-	
33	Reserved	0.000	%	-	-	-	

34	Reserved	0.000				
		%	-	-	-	
35	Reserved	0.000				
		%	-	-	-	
36	Reserved	0.000				
		%	-	-	-	
37	Reserved	0.000				
		%	-	-	-	
38	Reserved	0.000				
		%	-	-	-	
39	Reserved	0.000				
		%	-	-	-	
40	Reserved	0.000				
		%	-	-	-	

El Paso Electric Company
Worksheet A8-2
Accumulated Excess / Deficient Deferred Income Taxes ("EDIT")
Actuals - For the 12 months ended 12/31/yyyy

No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
Line No.	Item	BOY Balance (Note D)	Current Period Amortization	Current Period Other Activity (Note C)	EOY Balance (Note D)	Allocator	BOY Allocated Amount	Amorti zation Allocat ed	EOY Allocat ed Amount	Prorat ed (Yes/N o) (Note B)	Amort Period or Method	Expla nation (Note A)
41	Reserved					0.000%	-	-	-			
42	Reserved					0.000%	-	-	-			
43	Reserved					0.000%	-	-	-			
44	Reserved					0.000%	-	-	-			
45	Reserved					0.000%	-	-	-			
46	Reserved					0.000%	-	-	-			
47	Reserved					0.000%	-	-	-			
48	Reserved					0.000%	-	-	-			
53	Reserved					0.000%	-	-	-			
54	Reserved					0.000%	-	-	-			
55	Total Non Plant Unprotect ed	-	-	-	-		-	-	-			

PLANT EDIT INCLUDED WITHIN ACCOUNTS 182.3 & 254

56	Reserved					0.000%	-	-	-	
57	Reserved					0.000%	-	-	-	
58	Reserved					0.000%	-	-	-	
59	Reserved					0.000%	-	-	-	
60	Reserved					0.000%	-	-	-	
61	Total Plant	-	-	-	-		-	-	-	
	Total Excess/Deficient Deferred Income Taxes									
62		-	-	-	-		-	-	-	

Notes:

- A Each EDIT item is categorized into 1 of 7 categories. The selected category will determine the Allocator applied to the EDIT balance.
- 1) Prod: The EDIT balance is 100% related to production of electricity and the NA Allocator is applied.
 - 2) Retail: The EDIT balance is 100% related to retail operations and the NA Allocator is applied.
 - 3) ONT: Other 100% Non-Transmission (Items other than Prod & Retail) related EDIT for which the NA Allocator is applied. Such items shall include:
 - EDIT related to Pension and PBOP
 - Any other EDIT if not separately removed in other categories that relates to regulatory assets and liabilities that are not included in rate base.
 - 4) Trans: The EDIT balance is 100% related to transmission operations and the DA Allocator is applied.
 - 5) Plant: The EDIT balance is related to Property, Plant, & Equipment "PP&E" and the NP Allocator is applied.
 - 6) NPO: EDIT balances other than PP&E where the NP Allocator is applied.
 - 7) Labor: The EDIT balance is labor related and the W/S Allocator is applied.
- B Each EDIT Item must be categorized into balances that require proration and those that do not. EDIT items with a "Plant" Explanation code will be designated "Yes" for proration treatment and all other Items will be designated "No".
- C Includes the impact of tax rate changes enacted during the period.
- D EDIT balances exclude income tax gross-ups recorded to accounts 182.3 and 254

El Paso Electric Company
Worksheet A9
Cost of Capital Worksheet
Actuals - For the 12 months ended 12/31/yyyy

PROPRIETARY CAPITAL

Page 1 of 1

Line No	Month (a)	Preferred Stock Issued (204) (b)	Unappropriated Undistributed Subsidiary Earnings (216.1) (c)	Accumulated Other Comprehensive Income (219) (d)	Total Proprietary Capital (e)
	FN1 Reference for Dec	112.3.c	112.12.c	112.15.c	112.16.c
1	December Prior Year	-	-		
2	January				
3	February				
4	March				
5	April				
6	May				
7	June				
8	July				
9	August				
10	September				
11	October				
12	November				
13	December				
14	Average of the 13 Monthly Balances	-	-	-	-

LONG TERM DEBT

Line No	Month (f)	Total Long Term Debt (221 - 222 + 223 + 224 + 225 - 226) (g)	Unamortized Debt Expenses (181) (h)	Unamortized Loss on Reacquired Debt (189) (i)	Unamortized Gain on Reacquired Debt (257) (j)	Total (g - h - i + j) (k)
	FN1 Reference for Dec	112.24.c	111.69.c	111.81c	113.61.c	
15	December Prior Year					

16	January	-	-	-	-	-
17	February	-	-	-	-	-
18	March	-	-	-	-	-
19	April	-	-	-	-	-
20	May	-	-	-	-	-
21	June	-	-	-	-	-
22	July	-	-	-	-	-
23	August	-	-	-	-	-
24	September	-	-	-	-	-
25	October	-	-	-	-	-
26	November	-	-	-	-	-
27	December	-	-	-	-	-
28	Average of the 13 Monthly Balances	-	-	-	-	-

El Paso Electric Company
Worksheet TU
True-Up Adjustment
Actuals - For the 12 months ended 12/31/yyyy

Line #	Timeline	<u>Step</u>	<u>Year</u>	<u>Action</u>	Total Amount
1					
2		1	Year 0	EPE populates the formula rate using projected costs for Year 1	
3		2	Year 0	Post results of Step 1	
4		3	Year 1	Results of Step 2 go into effect.	
5		4	Year 1	EPE populates the formula rate using projected costs for Year 2	
6		5	Year 1	Post results of Step 4	
7		6	Year 2	Results of Step 5 go into effect.	
8		7	Year 2	EPE populates the formula rate using actual costs for Year 1	
9		8	Year 2	EPE compiles actual formula rate revenues booked for Year 1	
10		9	Year 2	Calculate the difference between the formula rate calculated in Step 7 and Step 8	
11		10	Year 2	Post results from Step 8 and Step 9	
12		11	Year 2	EPE populates the formula rate using projected costs for Year 3, including True-Up Adj for Year 1	
13		12	Year 2	Post results of Step 11	
14					
15	Revenue Amount Comparison				
16					
17	Actual Revenue Requirements from Step 7			Notes A and E	\$ -
18	Actual Revenues booked from Step 8			Notes B and E	\$ -
19	Prior Period Adjustment			Notes C and	\$ -

		E	-
		Line 17 - Line18 +	\$
		Line 19	-
20	True-up Amount (before Interest)		
21			
22	True Up Adjustment		
23			
24	True-Up Amount before Interest	Line 20	\$
			-
25	Interest on True-up Amount	Line 70	-
		Line 20 +	\$
26	True-Up Adjustment	Line 70	-

El Paso Electric Company
Worksheet TU
True-Up Adjustment
Actuals - For the 12 months ended 12/31/yyyy

Line

 27 **Interest Calculation**
 28

	FERC Qtr Int. Rate	<u>Note D</u>	Rate
29	Qtr (3 Prior to Most Recent)	Annual Rate	0.00%
30	Qtr (2 Prior to Most Recent)	Annual Rate	0.00%
31	Qtr (Prior to Most Recent)	Annual Rate	0.00%
32	Qtr (Most Recent)	Annual Rate	0.00%
33	Average of the last 4 quarters	(Sum Lines 30-33 / 4)	0.00%
34	Average Monthly Rate	Line 34 / 12	0.0000%

An over or under collection will be recovered pro-rata over year collected, held for one year, and returned prorata over next year:

	Year	Month	Levelized True Up before Interest (Note E)	Interest Rate	Number of Months	Interest	True Up plus Interest
39						\$	
40	yyyy	January	-	0.00%	12	-	\$
41	yyyy	February	-	0.00%	11	-	\$
42	yyyy	March	-	0.00%	10	-	\$
43	yyyy	April	-	0.00%	9	-	\$
44	yyyy	May	-	0.00%	8	-	\$

45	yyyy	June	-	0.00%	7	\$	-	
46	yyyy	July	-	0.00%	6	\$	-	
47	yyyy	August	-	0.00%	5	\$	-	
48	yyyy	September	-	0.00%	4	\$	-	
49	yyyy	October	-	0.00%	3	\$	-	
50	yyyy	November	-	0.00%	2	\$	-	
51	yyyy	December	-	0.00%	1	\$	-	
52			-			\$	-	\$
53								
54	yyyy	Jan-Dec	\$	0.00%	12	\$	-	\$

El Paso Electric Company
Worksheet TU
True-Up Adjustment
Actuals - For the 12 months ended 12/31/yyyy

Line

Page 3 of

#

3

			True Up plus Interest	Interest Rate	Total Interest	Amoritization	Balance Due/Owed
55			\$		\$	\$	\$
56	yyyy	January	-	0.00%	-	-	-
			\$		\$	\$	\$
57	yyyy	February	-	0.00%	-	-	-
			\$		\$	\$	\$
58	yyyy	March	-	0.00%	-	-	-
			\$		\$	\$	\$
59	yyyy	April	-	0.00%	-	-	-
			\$		\$	\$	\$
60	yyyy	May	-	0.00%	-	-	-
			\$		\$	\$	\$
61	yyyy	June	-	0.00%	-	-	-
			\$		\$	\$	\$
62	yyyy	July	-	0.00%	-	-	-
			\$		\$	\$	\$
63	yyyy	August	-	0.00%	-	-	-
			\$		\$	\$	\$
64	yyyy	September	-	0.00%	-	-	-
			\$		\$	\$	\$
65	yyyy	October	-	0.00%	-	-	-
			\$		\$	\$	\$
66	yyyy	November	-	0.00%	-	-	-
			\$		\$	\$	\$
67	yyyy	December	-	0.00%	-	-	-
					\$		
68					-		
69							
70	Total Interest			Line 52 + Line 54 + Line 68	\$ -		

Notes

A Actual Net Revenue Requirement for rate year subject to True Up from Actual Attachment H, line 7.

- B Actual Revenues for transmission service as booked, including amounts noted on FERC Form No. 1, pages 328-330, and other amounts included in supporting documentation.
- C Prior Period Adjustment, if any, is calculated to the same timing basis as balance of true up (i.e. before interest applied on line for the Prior Period Adjustment calculation will be included in supporting documentation.
- D Interest rates posted by FERC; this section to be completed each year for most recent four quarters
- E If Rate Year 1 is a partial rate year, the Actual Revenue Requirement, Actual Revenues, Prior Period Adjustment (if any), and Levelized True Up before Interest will reflect only those months for which the rate was in effect. Otherwise, these amounts will all reflect a full 12 month period.

**El Paso Electric
Company**

Formula Rate -
Non-Levelized

Rate Formula
Template

Estimated - For
the 12 months
ended 12/31/yyyy

Line No.						Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 29)					\$ -
	REVENUE CREDITS		<u>Total</u>	<u>Allocator</u>		
2	Account No. 454	Act Att-H, page 1 Line 2	-	TP 0.00000		-
3	Account No. 456.1	Act Att-H, page 1 Line 3	-	TP 0.00000		-
4	Held for Future Use		-	TP 0.00000		-
5	Held for Future Use		-	TP 0.00000		-
6	TOTAL REVENUE CREDITS (sum lines 2-5)					-
6a	Total True Up Adjustment	Worksheet TU, page 1, Line 26				-
7	NET REVENUE REQUIREMENT	(Line 1 minus Line 6 plus Line 6a)				\$ -

7a	Net Revenue Requirement without True Up Adjustment	(Line 7 minus Line 6a)			\$
					-

DIVISOR

8	Divisor (kW)	Worksheet P3, Line 15 x 1000			-
9					

10 RATES

11	Annual		\$		/kW-year
			-		
12	Monthly	12 months/year	\$		/kW-month
			-		
13	Weekly	52 weeks/year	\$		/kW-week
			-		
14	Daily On-Peak	6 days/week	\$		/kW-day
			-		
15	Daily Off-Peak	7 days/week	\$		/kW-day
			-		
16	Hourly On-Peak	16 hours/day	\$		/MW-hour
			-		
17	Hourly Off-Peak	24 hours/day	\$		/MW-hour
			-		

Estimated - For
the 12 months
ended 12/31/yyyy

		El Paso Electric Company				
Formula Rate - Non-Levelized		Rate Formula Template				
(1)	(2)	(3)	(4)	(5)		
	Reference	Company Total	Allocator	Transmission		
Line No.	Page, Line, Col.			(Col 3 times Col 4)		
	RATE BASE: GROSS PLANT IN SERVICE					
1	Transmission General &	Worksheet P1, Line 30, Col. (c)	-	TP	0.00000	-
2	Intangible	Act Att-H, Page 2, Line 4, Col. (3)	-	W/S	0.00000	-
3	TOTAL GROSS PLANT	(Sum Lines 1 and 2)	-			-
	ACCUMULATED DEPRECIATION					
4	Transmission General &	Worksheet P1, Line 30, Col. (f)	-	TP	0.00000	-
5	Intangible	Act Att-H, Page 2, Line 10, Col. (3)	-	W/S	0.00000	-
6	TOTAL ACCUM. DEPRECIATION	(Sum Lines 4 and 5)	-			-
	NET PLANT IN SERVICE					
7	Transmission General &	(Line 1 - Line 4)	-			-
8	Intangible	(Line 2 - Line 5)	-			-
9	TOTAL NET PLANT	(Sum Lines 7 and 8)	-			-

10	CWIP Approved by FERC Order	Worksheet P7, Page 1, Line 14, Col. (d)	-	DA	1.00000	-
	ADJUSTMENTS TO RATE BASE					
	Accumulated					
11	Deferred Income Taxes (Accounts 190, 281-283)	Worksheet P5-1, Page 3, Line 82, Col. (h)	-	DA	1.00000	-
	Accumulated					
	Deferred					
12	Investment Tax Credit (Account 255)	Worksheet P5-2, Line 138, Col. (g)	-	DA	1.00000	-
	Excess /					
13	Deficient Deferred Income Taxes	Worksheet P6-1, Line 27, Col. (h)	-	DA	1.00000	-
14	Unamortized Regulatory Asset	Worksheet P7, Page 1, Line 14, Col. (b)	-	DA	1.00000	-
15	Unamortized Abandoned Plant Unfunded	Worksheet P7, Page 1, Line 14, Col. (c)	-	DA	1.00000	-
16	Reserves (enter negative)	Act Att-H, Page 2, Line 25, Col. (3)	-	DA	1.00000	-
17	Hold Harmless Adjustment	Act Att-H, Page 2, Line 25a, Col. (3)	-	DA	1.00000	-
18	TOTAL ADJUSTMENTS	(Sum of Lines 11-17)	-			-
19	LAND HELD FOR FUTURE USE	Worksheet A4, Page 3, Line 14, Col. (e)	-	TP	0.00000	-
	WORKING CAPITAL					
20	CWC	1/8*(Page 3, Line 7)	-			-
21	Materials & Supplies	Act Att-H, Page 2, Line 29, Col. (3)	-	TP	0.00000	-
22	Prepayments (Account 165)	Act Att-H, Page 2, Line 30, Col. (3)	-	GP	0.00000	-

23	TOTAL WORKING CAPITAL	(Sum of Lines 20-22)	-
24	RATE BASE	(Sum Lines 9, 10, 18, 19, & 23)	-

-
-

Estimated - For the 12 months ended 12/31/yyyy

El Paso Electric Company

Formula Rate - Non-Levelized

Rate Formula Template

Line No.	(1)	(2) Reference	(3) Company Total	(4) Allocator	(5) Transmission
		Page, Line, Col.			(Col 3 times Col 4)
	O&M				
1	Transmission	Worksheet P2, Page 1, Line 3, Col. (e)	-	TE	0.00000 -
2	Less Account 561.1 - 561.8	Worksheet P2, Page 1, Line 4, Col. (e)	-	TE	0.00000 -
2a	Less Account 565	Worksheet P2, Page 1, Line 5, Col. (e)	-	TE	0.00000 -
3	A&G	Worksheet P2, Page 1, Line 6, Col. (e)	-	W/S	0.00000 -
	Less EPRI/Reg. Comm. Exp./Non-safety Ad.	Worksheet P2, Page 1, Line 7, Col. (e)	-	W/S	0.00000 -
4a	Less Property Insurance Acct 924	Worksheet P2, Page 1, Line 8, Col. (e)	-	W/S	0.00000 -

4b	Plus Property Insurance Acct 924	Worksheet P2, Page 1, Line 9, Col. (e)	-	GP	0.00000	-
4c	Plus Transmission Related Reg. Comm. Exp.	Worksheet P2, Page 1, Lines 10 + 10a, Col. (e)	-	TE	0.00000	-
4d	Plus: Fixed PBOP expense	Worksheet P2, Page 1, Line 11, Col. (e)	-	W/S	0.00000	-
4e	Less: Actual PBOP expense	Worksheet P2, Page 1, Line 12, Col. (e)	-	W/S	0.00000	-
5	Common Hold Harmless Expense	Worksheet P2, Page 1, Line 13, Col. (e)	-	CE	0.00000	-
6	Adjustment	Worksheet P2, Page 1, Line 14, Col. (e)	-	DA	1.00000	-
7	TOTAL O&M (sum lines 1, 3, 4b, 4c, 4d, 5, 6 less lines 2, 2a, 4, 4a, 4e)		-			-
DEPRECIATION AND AMORTIZATION EXPENSE						
8	Transmission General & Intangible	Worksheet P1, Page 1, Line 30, Col. (d)	-	TP	0.00000	-
9	Common Amortization of Regulatory Asset	Actual Attachment H, Page 3, Line 9	-	W/S	0.00000	-
10	Amortization of Abandoned Plant	Actual Attachment H, Page 3, Line 10	-	CE	0.00000	-
11a	Regulatory Asset	Company Records	-	DA	1.00000	-
11b	Amortization of Abandoned Plant	Company Records	-	DA	1.00000	-
12	TOTAL DEPRECIATION & AMORTIZATION	(Sum of Lines 8 through 11)	-			-

TAXES OTHER
THAN INCOME
TAXES
LABOR
RELATED

13	Payroll	Worksheet P2, Page 1, Line 15, Col. (e)	-	W/S	0.00000	-
14	Highway and vehicle	Worksheet P2, Page 1, Line 16, Col. (e)	-	W/S	0.00000	-
15	PLANT RELATED					
16	Property	Worksheet P2, Page 2, Line 3, Col. (e)	-	NP	0.00000	-
17	Gross Receipts	Worksheet P2, Page 1, Line 18, Col. (e)	-	DA	1.00000	-
18	Other	Worksheet P2, Page 1, Line 19, Col. (e)	-	GP	0.00000	-
19	Payments in lieu of taxes	Worksheet P2, Page 1, Line 20, Col. (e)	-	GP	0.00000	-
20	TOTAL OTHER TAXES	(Sum of Lines 13 through 19)	-			-

INCOME TAXES (Note A)

$$T=1 - \left\{ \frac{(1 - SIT) * (1 - FIT)}{(1 - SIT * FIT * p)} \right\} = 0.000\%$$

$$CIT=(T/1-T) * (1-(WCLTD/R)) = 0.000\%$$

where
WCLTD=(page 4,
line 28) and R=
(page 4, line 31)
and FIT,
SIT & p are as
given in Note A.

$$1 / (1 - T) =$$

	(from line 21)		-			
	Deficient /					
	(Excess) Deferred	Worksheet P6-2,				
	Income Taxes	Line 62, Col. (h)				
24	Amortization	(enter as negative)	-			
	Deficient /					
	(Excess) Deferred					
	Income Tax	(Line 23 times Line				
24a	Adjustment	24)	-	DA	1.00000	-
	Permanent	Actual Attachment				
25	Differences	H, Page 3, Line 25	-			
	Tax Effect of					
	Permanent	(Line 21 times 23				
25a	Differences	times Line 25)	-	NP	-	-
	Income Tax on					
	Equity and	(Line 22 times Line				
26	Incentive Return	28)	-			-
	Total Income	(Sum of Lines 24a,				
27	Taxes	25a, 26)	-			-
	RETURN					
	Rate Base * Rate	(Page 2, Line 24 x				
	of Return +	Page 4, Line 31,				
28	Incentive Return	Col. (5)) + Page 4,	-			-
		Line 32				
	REV.	(Sum of Lines 7,				
29	REQUIREMENT	12, 20, 27, 28)	-			-

Formula Rate -
Non-Levelized

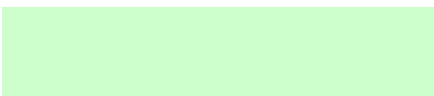
**El Paso Electric
Company**
Rate Formula
Template

Estimated - For the 12 months ended 12/31/yyyy

	(1)	(2)	(3)	(4)	(5)
Line	SUPPORTING CALCULATIONS AND NOTES				
No.	TRANSMISSION PLANT INCLUDED IN RATES				
1	Total transmission plant	Actual Attachment H, Page 4, Line 1			-
2	Less transmission plant excluded from Wholesale Rates	Actual Attachment H, Page 4, Line 2			-
3	Less transmission plant included in OATT Ancillary Services	Actual Attachment H, Page 4, Line 3			-
4	Transmission plant included in Wholesale Rates	(Line 1 less Lines 2 & 3)			0
5	Percentage of transmission plant included in Wholesale Rates	(Line 4 divided by Line 1)		TP=	0.00000
No.	TRANSMISSION EXPENSES				
6	Total transmission expenses	(Page 3, Line 1, Col. 3)			-
7	Less transmission	Actual Attachment			-

expenses included in OATT Ancillary Services

H, Page 4, Line 7



	Included transmission expenses	(Line 6 less Line 7)			0
8					
9	Percentage of transmission expenses after adjustment	(Line 8 divided by Line 6)			0.00000
10	Percentage of transmission plant included in wholesale Rates	(Line 5)	TP		0.00000
11	Percentage of transmission expenses included in wholesale Rates	(Line 9 times Line 10)	TE=		0.00000

WAGES & SALARY ALLOCATOR (W&S)

	Reference	\$	TP	Allocation	
12	Production	Actual Attachment H, Page 4, Line 12	-	0.00	0
13	Transmission	Actual Attachment H, Page 4, Line 13	-	0.00	0
14	Distribution	Actual Attachment H, Page 4, Line 14	-	0.00	0
15	Other	Actual Attachment H, Page 4, Line 15	-	0.00	0
16	Total	(Sum of Lies 12-15)	0	0	0.00000 = WS

COMMON PLANT ALLOCATOR (CE)

		\$	% Electric (line 17 / line 20)	W&S Allocator (line 16)	CE
17	Electric	Actual Attachment H, Page 4, Line 17	-		
18	Gas	Actual Attachment H, Page 4, Line 18	-	0.00000 *	0.00000 = 0.00000

19	Water	Actual Attachment H, Page 4, Line 19	-				
20	Total	(Sum of Lines 17-19)	-				
	RETURN (R)					\$	
21	Long Term Interest	Actual Attachment H, Page 4, Line 21	-				-
22	Preferred Dividends	Actual Attachment H, Page 4, Line 22	-				-
	<u>Development of Common Stock:</u>						
23	Proprietary Capital	Actual Attachment H, Page 4, Line 23	-				-
24	Less Preferred Stock	Actual Attachment H, Page 4, Line 24	-				-
25	Less Other Comprehensive Income	Actual Attachment H, Page 4, Line 25	-				-
26	Less Account 216.1	Actual Attachment H, Page 4, Line 26	-				-
27	Common Stock	(Sum of Lines 23-26)					0
			\$	%	Cost	Weighted	
28	Long Term Debt	Actual Attachment H, Page 4, Line 28	-	0%	-	-	=WCLTD
29	Preferred Stock	Actual Attachment H, Page 4, Line 29	-	0%	-	-	
30	Common Stock	Actual Attachment H, Page 4, Line 30	-	0%	0.1038	-	
31	Total	(Sum of Lines 28-30)	-			-	=R
32	Incentive Return	Worksheet P4, Line 35, Col. (e)	-			-	

**El Paso Electric
Company**

Estimated
- For the
12 months
ended
12/31/yyyy

Line No.	(1) Formula Rate - Non-Levelized	(2) Rate Formula Template	(3) Company Total	(4) Allocator	(5) Transmission (Col 3 times Col 4)
	GROSS PLANT ALLOCATOR (GP)		\$		
1	Production	Company Records Worksheet P1, Line 30, Col. (c)	-	NA	
2	Transmission	Company Records Actual Attachment H, Page 2, Line 4	-	TP	0.00000
3	Distribution	Company Records Actual Attachment H, Page 2, Line 5	-	NA	
4	General & Intangible	Company Records Actual Attachment H, Page 2, Line 5	-	W/S	0.00000
5	Common		-	CE	0.00000
6	Total	(Sum of Lines 1-5)	0	GP=	0.00000
	NET PLANT ALLOCATOR (NP)		\$		
7	Production	Company Records	-	NA	

8	Transmission	Worksheet P1, Line 30, Col. (g)	-	TP	0.00000	-
9	Distribution	Company Records	-	NA		
10	General & Intangible	Actual Attachment H, Page 2, Line 16	-	W/S	0.00000	-
11	Common	Actual Attachment H, Page 2, Line 17	-	CE	0.00000	-
12	Total	(Sum of Lines 7-11)	0	NP=	0.00000	-

General Note: References to pages in this formulary rate are indicated as: (page#, line#, col.#)

Note Letter

A The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p = "the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state it must attach a work paper showing the name of each state and how the blended or composite SIT was developed.

Inputs		0.000%	
Required:	FIT =		(Federal Income Tax Rate)
	SIT=	0.000%	(State Income Tax Rate or Composite SIT)
	p =	0.000%	(percent of federal income tax deductible for state purposes)

El Paso Electric Company
Worksheet P1
Projected Transmission Plant
Estimated - For the 12 months ended 12/31/yyyy

Line	Month & Year (a)	Projected Plant Additions (b)	Plant		Depr Rate (Note A) (e)	Plant	
			Plant in Service (c) Wkst A4, Page 1, Lines 13 minus 27	Depreciation Accrual (Note B) (d)		Accumulated Depreciation (f) Wkst A4, Page 2, Lines 13 + 27 - 41	Net Projected Plant (g)
1			-			-	-
2			\$ -	\$ -			\$ -
3			\$ -	\$ -			\$ -
4			\$ -	\$ -			\$ -
5			\$ -	\$ -			\$ -
6			\$ -	\$ -			\$ -
7			\$ -	\$ -			\$ -
8			\$ -	\$ -			\$ -
9			\$ -	\$ -			\$ -
10			\$ -	\$ -			\$ -
11			\$ -	\$ -			\$ -
12			\$ -	\$ -			\$ -
13			\$ -	\$ -			\$ -
14			\$ -	\$ -			\$ -

15		-	-	-	-
16		\$	\$	\$	\$
17		-	-	-	-
18		\$	\$	\$	\$
19		-	-	-	-
20		\$	\$	\$	\$
21		-	-	-	-
22		\$	\$	\$	\$
23		-	-	-	-
24		\$	\$	\$	\$
25		-	-	-	-
<hr/>					
26	12 Mon		\$		
	Total year 1		-		
27	12 Mon		\$		
	Total year 2		-		
28	13 Mon Avg	\$		\$	\$
	year 1	-		-	-
29	13 Mon Avg	\$		\$	\$
	year 2	-		-	-
30	Amount to Proj Att-H (Note C)	-	-	-	-

Notes:

A In periods where the company will use the actual depreciation rate, enter "A". The actual depreciation rate is calculated as follows:
 -Actual Attachment H, page 3, line 8) divided by actual transmission plant in service (Actual Attachment H, page 2, line 2) divided by 12 months.

In periods where the company has submitted new depreciation rates for FERC approval, enter "N". The new depreciation rate is calculated as follows:
 -The annual composite transmission depreciation rate developed within a new depreciation study, divided by 12 months.

Current Depreciation Rate (A)	0.0000%
New Depreciation Rate (N)	0.0000%

- B The depreciation accrual is based on the average of the current and prior month Plant in Service, times the actual "A" or new "N" depreciation rate.
 C In the initial year rates are set, use Lines 26 and 28, thereafter use Lines 27 and 29, calculated on line 30.

Yes If initial year rates are effective enter Yes, otherwise enter No

El Paso Electric Company
Worksheet P2
Projected Expenses
Estimated - For the 12 months ended 12/31/yyyy

(a)	(b)	(c)	(d)	(e)
O&M / OTHER TAXES (Excluding Property Taxes)				

Line	Item	Reference	Actual Costs	Charge Factor (Note A)	Projected Costs (Note B)
1	Net Plant in Service	Actual Attachment H, Page 2 Line 18	-		
2	Projected Net Plant in Service	Projected Attachment H, Page 2, Line 9			-
O&M					
3	Transmission	Actual Attachment H, Page 3, Line 1	-	-	-
4	Less Account 561.1-561.8	Actual Attachment H, Page 3, Line 2	-	-	-
5	Less Account 565	Actual Attachment H, Page 3, Line 2a	-	-	-
6	A&G	Actual Attachment H, Page 3, Line 3	-	-	-
7	Ad. Less EPRI & Reg. Comm. Exp. & Non-safety	Actual Attachment H, Page 3, Line 4	-	-	-
8	Less Property Insurance Acct 924	Actual Attachment H, Page 3, Line 4a	-	-	-
9	Plus Property Insurance Acct 924	Actual Attachment H, Page 3, Line 4b	-	-	-
10	Plus Transmission Related Reg. Comm. Exp. Plus Transmission Related Rate Case Cost	Actual Attachment H, Page 3, Line 4c	-	-	-
10a	Amort Bal	Note D			-
11	Plus: Fixed PBOP expense	Actual Attachment H, Page 3, Line 4d	-		-

12	Less: Actual PBOP expense	Actual Attachment H, Page 3, Line 4e	-	-
13	Common	Actual Attachment H, Page 3, Line 5	-	-
14	Hold Harmless Expense Adjustment	Actual Attachment H, Page 3, Line 6	-	-

OTHER TAXES (Excluding Property Taxes)

LABOR RELATED

15	Payroll	Actual Attachment H, Page 3, Line 13	-	-
16	Highway and vehicle	Actual Attachment H, Page 3, Line 14	-	-

PLANT RELATED

18	Gross Receipts	Actual Attachment H, Page 3, Line 17	-	-
19	Other	Actual Attachment H, Page 3, Line 18	-	-
20	Payment in Lieu of Taxes	Actual Attachment H, Page 3, Line 19	-	-

El Paso Electric Company
Worksheet P2
Projected Expenses
Estimated - For the 12 months ended 12/31/yyyy

(a)	(b)	(c)	(d)	(e)
PROPERTY TAXES				

Item	Reference	Actual	Charge Factor	Projected
PROPERTY TAXES				
1 Net Plant in Service for Actual (Note C)	200.15.b			
2 Net Plant in Service for Projected (Note C)	200.15.b			
	Actual Attachment H, Page 3, Line			
3 Property Taxes	16	-	-	-

NOTES:

- A Charge Factor: Actual O&M expenses & Other Taxes divided by total actual net plant from Actuals Attachment H. This is used as one of the basis to calculate projected O&M costs and projected Other Taxes.
- B -When the Net Plant Change % falls within a minimum or maximum threshold, Projected Costs = Row 2, Col. (f) times Col. (d)
 -When the Net Plant Change % is greater than the maximum threshold, Projected Costs = Col. (c) times Maximum Percentage
 -When the Net Plant Change % is less than the minimum threshold, Projected Costs = Col. (c) times Minimum Percentage

Net Plant Change %	0.0%	Use Calculated Factors in column 4
Maximum percentage change applied	0.0%	Use Maximum Percentage Change
		Use Minimum Percentage Change
Minimum percentage change applied	0.0%	Change

Result: Use Maximum Percentage Change

- C Property tax expenses relate to plant balances as of December 31, 2 Years prior to the expense period.

FERC Form 1 Reporting Period for Actual	yyyy
FERC Form 1 Reporting Period for Projected	yyyy

D Transmission rate case cost amortization balance is the remaining balance of total projected rate case costs amortized over a 3 year period.

**El Paso Electric Company
Worksheet P3
Projected Divisor - Network Transmission Load**

Line No.

1 Peak Network Load (MW) During: = -

	a	b	c	d
	Month	Actual Transmission Network Load (Worksheet A-6)	Percentage of Maximum Transmission Network Load	Projected Transmission Network Load (Col c x Line 1)
2	January	-	0.00%	-
3	February	-	0.00%	-
4	March	-	0.00%	-
5	April	-	0.00%	-
6	May	-	0.00%	-
7	June	-	0.00%	-
8	July	-	0.00%	-
9	August	-	0.00%	-
10	September	-	0.00%	-
11	October	-	0.00%	-
12	November	-	0.00%	-
13	December	-	0.00%	-
14	Total	-		-

15

12-CP

-

-

Note: Maximum Transmission Network Load is the maximum hourly load measured on the system for the listed year at the time of the Projection.

14	September	30	93	365	25.48%	-	-	-
15	October	31	62	365	16.99%	-	-	-
16	November	30	32	365	8.77%	-	-	-
17	December	31	1	365	0.27%	-	-	-
18	Total	365				-	-	-

19	Beginning Balance-Total			Worksheet P5-2.58.f		-		
20	Beginning Balance-Not Subject to Proration			Worksheet P5-2.64.f		-		
21	Beginning Balance-Subject to Proration			(Line 5, Col H)		-		
22	Ending Balance-Total			Worksheet P5-2.58.g		-		
23	Ending Balance-Not Subject to Proration			Worksheet P5-2.64.g		-		
24	Ending Balance-Subject to Proration			Worksheet P5-2.61.g		-		
25	Average Balance			Line 17 Col N + (Lines 20 + 23 Col N)/2		-		
26	Reserved					-		
27	Amount for Attachment H			(Line 25 less line 26)		-		

El Paso Electric Company
Worksheet P5-1
Projected Accumulated Deferred Income Taxes
Estimated - For the 12 months ended 12/31/yyyy

28 **Account 282**

Days in Period				
(a)	(b)	(c)	(d)	(e)
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (c /d)
30				
31				

Averaging with Proration - Projected		
(f)	(g)	(h)
Projected Monthly Activity	Prorated Projected Monthly Activity (e x f)	Prorated Projected Balance (Cumulative Sum of g)

32 December 31st balance Prorated Items (P5-2.79.f)

32								-
33	January	31	335	365	0.918	-	-	-
34	February	28	307	365	0.841	-	-	-
35	March	31	276	365	0.756	-	-	-
36	April	30	246	365	0.674	-	-	-
37	May	31	215	365	0.589	-	-	-
38	June	30	185	365	0.507	-	-	-
39	July	31	154	365	0.422	-	-	-
40	August	31	123	365	0.337	-	-	-
41	September	30	93	365	0.255	-	-	-
42	October	31	62	365	0.170	-	-	-
43	November	30	32	365	0.088	-	-	-
44	December	31	1	365	0.003	-	-	-
45	Total	365				-	-	

46	Beginning Balance-Total	Worksheet P5-2.76.f	-
47	Beginning Balance-Not Subject to Proration	Worksheet P5-2.82.f	-
48	Beginning Balance-Subject to Proration	(Line 32, Col H)	-
49	Ending Balance-Total	Worksheet P5-2.76.g	-
50	Ending Balance-Not Subject to Proration	Worksheet P5-2.82.g	-
51	Ending Balance-Subject to Proration	Worksheet P5-2.79.g	-
52	Average Balance	Line 44 Col H + (Lines 47 + 50 Col H)/2	-
53	Reserved		
54	Amount for Attachment H	(Line 52 less line 53)	-

El Paso Electric Company
Worksheet P5-1
Projected Accumulated Deferred Income Taxes
Estimated - For the 12 months ended 12/31/yyyy

55 **Account 283**

Days in Period				
(a)	(b)	(c)	(d)	(e)
Month	Days in the Month	Number of Days Prorated	Total Days in Future Portion of Test Period	Proration Amount (c /d)

Averaging with Proration - Projected		
(f)	(g)	(h)
Projected Monthly Activity	Prorated Projected Monthly Activity (e x f)	Prorated Projected Balance (Cumulative Sum of g)

58							
59	December 31st balance Prorated Items (P5-2.126.f)						-
60	January	31	334	365	0.915	-	-
61	February	28	306	365	0.838	-	-
62	March	31	275	365	0.753	-	-
63	April	30	245	365	0.671	-	-
64	May	31	214	365	0.586	-	-
65	June	30	184	365	0.504	-	-
66	July	31	153	365	0.419	-	-
67	August	31	122	365	0.334	-	-
68	September	30	92	365	0.252	-	-
69	October	31	61	365	0.167	-	-
70	November	30	31	365	0.085	-	-
71	December	31	1	365	0.003	-	-
72	Total	365				-	-

73	Beginning Balance-Total	Worksheet P5-2.123.f	-
74	Beginning Balance-Not Subject to Proration	Worksheet P5-2.129.f	-
75	Beginning Balance-Subject to Proration	(Line 59, Col H)	-
76	Ending Balance-Total	Worksheet P5-2.123.g	-
77	Ending Balance-Not Subject to Proration	Worksheet P5-2.129.g	-
78	Ending Balance-Subject to Proration	Worksheet P5-2.126.g	-
79	Average Balance	Line 71 Col H + (Lines 74 + 77 Col H)/2	-
80	Reserved		-
81	Amount for Attachment H	(Line 79 less line 80)	-
82	Total Amount for Projected Attachment H	(Lines 27+54+81)	-

El Paso Electric Company
Worksheet P5-2
Projected Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Estimated - For the 12 months ended 12/31/yyyy

No.	(a)	mmm-yyyy	mmm-yyyy	(e)	mmm-yyyy	mmm-yyyy	(h)	(i)	(j)
Line No.	Item	BOY Balance	EOY Balance	Allocator	BOY Allocated Amount	EOY Allocated Amount	Prorated (Yes/No) (Note C)	Explanation (Note B)	Projection Classification (Note D)

ACCOUNT 190 ACCUMULATED DEFERRED INCOME TAXES

1	Reserved	-	-	0.000%	-	-			
2	Reserved	-	-	0.000%	-	-			
3	Reserved	-	-	0.000%	-	-			
4	Reserved	-	-	0.000%	-	-			
5	Reserved	-	-	0.000%	-	-			
6	Reserved	-	-	0.000%	-	-			
7	Reserved	-	-	0.000%	-	-			
8	Reserved	-	-	0.000%	-	-			
9	Reserved	-	-	0.000%	-	-			
10	Reserved	-	-	0.000%	-	-			
11	Reserved	-	-	0.000%	-	-			
12	Reserved	-	-	0.000%	-	-			
13	Reserved	-	-	0.000%	-	-			
14	Reserved	-	-	0.000%	-	-			

15	Reserved	-	-	0.000%	-	-	
16	Reserved	-	-	0.000%	-	-	
17	Reserved	-	-	0.000%	-	-	
18	Reserved	-	-	0.000%	-	-	
19	Reserved	-	-	0.000%	-	-	
20	Reserved	-	-	0.000%	-	-	
21	Reserved	-	-	0.000%	-	-	
22	Reserved	-	-	0.000%	-	-	
23	Reserved	-	-	0.000%	-	-	
24	Reserved	-	-	0.000%	-	-	
25	Reserved	-	-	0.000%	-	-	
26	Reserved	-	-	0.000%	-	-	
27	Reserved	-	-	0.000%	-	-	
28	Reserved	-	-	0.000%	-	-	
29	Reserved	-	-	0.000%	-	-	
30	Reserved	-	-	0.000%	-	-	
31	Reserved	-	-	0.000%	-	-	
32	Reserved	-	-	0.000%	-	-	
33	Reserved	-	-	0.000%	-	-	
34	Reserved	-	-	0.000%	-	-	
35	Reserved	-	-	0.000%	-	-	
36	Reserved	-	-	0.000%	-	-	

37	Reserved	-	-	0.000%	-	-
38	Reserved	-	-	0.000%	-	-
39	Reserved	-	-	0.000%	-	-
40	Reserved	-	-	0.000%	-	-
41	Reserved	-	-	0.000%	-	-
42	Reserved	-	-	0.000%	-	-
43	Reserved	-	-	0.000%	-	-
44	Reserved	-	-	0.000%	-	-
45	Reserved	-	-	0.000%	-	-

	Adjustments			-	-	
	Prorated Account 190 Balances					
61	After Adjustments			-	-	
62	Non-Prorated Balances			-	-	
	Tax Reg Asset / Liab					
63	Adjustments			-	-	
	Non-Prorated Account 190					
64	Balances After Adjustments			-	-	
ACCOUNT 282 ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Enter Negative)						
65	Reserved		0.000%	-	-	
66	Reserved		0.000%	-	-	
67	Reserved		0.000%	-	-	
68	Reserved		0.000%	-	-	
69	Reserved		0.000%	-	-	
70	Reserved	-	-	0.000%	-	-
71	Reserved	-	-	0.000%	-	-
72	Reserved	-	-	0.000%	-	-
73	Total Account 282	-	-	-	-	
	Tax Reg Asset / Liab					
	Adjustments (Note A)					
74	Reserved		0.000%	-	-	
75	Reserved	-	-	0.000%	-	-
76	Total Account 282 After					
	Adjustments			-	-	
77	Prorated Balances			-	-	
	Tax Reg Asset / Liab					
78	Adjustments			-	-	
	Prorated Account 282 Balances					
79	After Adjustments			-	-	

80	Non-Prorated Balances	-	-
	Tax Reg Asset / Liab		
81	Adjustments	-	-
	Non-Prorated Account 282		
82	Balances After Adjustments	-	-

**El Paso Electric Company
Worksheet P5-2**

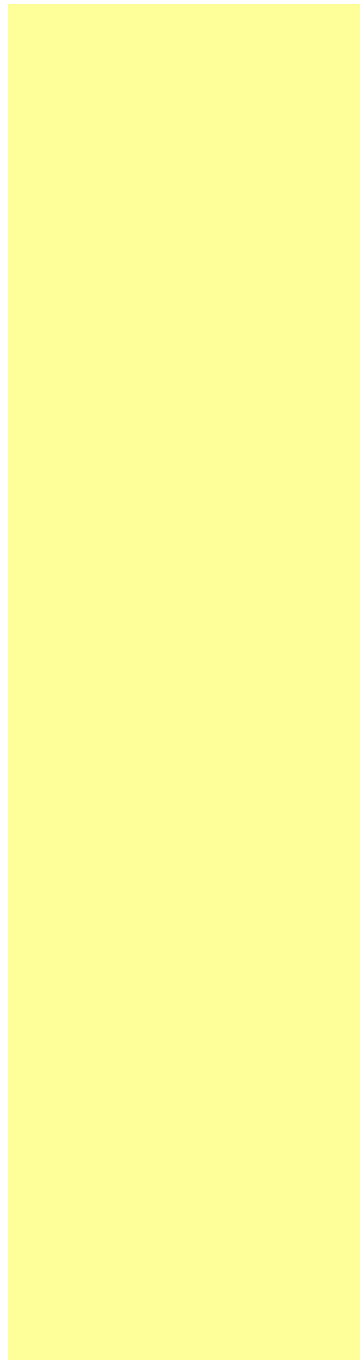
**Projected Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Estimated - For the 12 months ended 12/31/yyyy**

No.	(a)	mmm-yyyy	mmm-yyyy	(e)	mmm-yyyy	mmm-yyyy	(h)	(i)	(j)
Line No.	Item	BOY Balance	EOY Balance	Allocator	BOY Allocated Amount	EOY Allocated Amount	Prorated (Yes/No) (Note C)	Explanation (Note B)	Projection Classification (Note D)

ACCOUNT 283 ACCUMULATED DEFERRED INCOME TAXES - OTHER (Enter Negative)

83	Reserved	-		0.000%	-	-			
84	Reserved	-	-	0.000%	-	-			
85	Reserved	-	-	0.000%	-	-			
86	Reserved	-	-	0.000%	-	-			
87	Reserved	-	-	0.000%	-	-			
88	Reserved	-	-	0.000%	-	-			
89	Reserved	-	-	0.000%	-	-			
90	Reserved	-	-	0.000%	-	-			
91	Reserved	-	-	0.000%	-	-			
92	Reserved	-	-	0.000%	-	-			
93	Reserved	-	-	0.000%	-	-			
94	Reserved			0.000%					

		-	-		-	-
95	Reserved	-	-	0.000%	-	-
96	Reserved	-	-	0.000%	-	-
97	Reserved	-	-	0.000%	-	-
98	Reserved	-	-	0.000%	-	-
99	Reserved	-	-	0.000%	-	-
100	Reserved	-	-	0.000%	-	-
101	Reserved	-	-	0.000%	-	-
102	Reserved	-	-	0.000%	-	-
103	Reserved	-	-	0.000%	-	-
104	Reserved	-	-	0.000%	-	-
105	Reserved	-	-	0.000%	-	-
106	Reserved	-	-	0.000%	-	-
107	Reserved	-	-	0.000%	-	-
108	Reserved	-	-	0.000%	-	-
109	Reserved	-	-	0.000%	-	-
110	Reserved	-	-	0.000%	-	-
111	Reserved	-	-	0.000%	-	-
112	Reserved	-	-	0.000%	-	-
113	Reserved	-	-	0.000%	-	-
114	Reserved	-	-	0.000%	-	-
115	Reserved	-	-	0.000%	-	-
116	Reserved	-	-	0.000%	-	-



117	Reserved	-	-	0.000%	-	-	
118	Reserved	-	-	0.000%	-	-	
119	Reserved	-	-	0.000%	-	-	
120	Total Account 283	-	-		-	-	

El Paso Electric Company
Worksheet P5-2
Projected Accumulated Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details
Estimated - For the 12 months ended 12/31/yyyy

No.	(a)	(b)	(c)	(e)	(f)	(g)	(h)	(i)	(j)
Line No.	Item	BOY Balance	EOY Balance	Allocator	BOY Allocated Amount	EOY Allocated Amount	Prorated (Yes/No) (Note C)	Explanation (Note B)	Projection Classification (Note D)
	Tax Reg Asset / Liab Adjustments (Note A)								
121	Reserved			0.000%	-	-			
122	Reserved	-	-	0.000%	-	-			
123	Total Account 283 After Adjustments				-	-			
124	Prorated Balances				-	-			
125	Tax Reg Asset / Liab Adjustments				-	-			
126	Prorated Account 283 Balances After Adjustments				-	-			
127	Non-Prorated Balances				-	-			
128	Tax Reg Asset /				-	-			

	Liab Adjustments	-	-
	Non-Prorated Account 283 Balances After Adjustments	-	-
129		-	-

ACCOUNT 255: ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Enter Negative) (Note E)

130	Intangible	NP	0.000%	-	-		
131	Production	NA	0.000%	-	-		
132	Transmission	DA	100.000%	-	-		
133	Distribution	NA	0.000%	-	-		
134	General Plant	NP	0.000%	-	-		
	Total Account 255 (266.8.b & 267.8.h)			-	-		
135	Unrealized ITC Adjustment						
136	Account 255 balance after Unrealized Adjustment			-	-		
137	Average ITC Balance for Attachment H						
138							

Notes:

- A The balances in Accounts 190, 281, 282 and 283, as adjusted by any amounts associated with tax-related regulatory assets and liabilities other than excess / deficient deferred income taxes ("EDIT"). EDIT is calculated in schedules P6-1 and P6-2 and presented in Att-H separately from ADIT.
- B Each ADIT item is categorized into 1 of 7 categories. The selected category will determine the Allocator applied to the ADIT balance.
 - 1) Prod: The ADIT balance is 100% related to production of electricity and the NA Allocator is applied.
 - 2) Retail: The ADIT balance is 100% related to retail operations and the NA Allocator is applied.
 - 3) ONT: Other 100% Non-Transmission (Items other than Prod & Retail) related ADIT for which the NA Allocator is applied. Such items shall include:
 - ADIT related to the Income Tax Regaultory Assets and Liabilities
 - ADIT related to Pension and PBOP
 - Any other ADIT if not separately removed in other categories that relates to regulatory assets and liabilities that are not included in rate base.
 - 4) Trans: The ADIT balance is 100% related to transmission operations and the DA Allocator is applied.
 - 5) Plant: The ADIT balance is related to Property, Plant, & Equipment "PP&E" and the NP Allocator is applied.
 - 6) NPO: ADIT balances other than PP&E where the NP Allocator is applied.

7) Labor: The ADIT balance is labor related and the W/S Allocator is applied.

C Each ADIT Item must be categorized into balances that require proration and those that do not. ADIT items with a "Plant" Explanation code will be designated "Yes" for proration treatment and all other Items will be designated "No".

D A=Actuals from most recent FERC Form 1 are used. P=A projection of the ADIT balance is calculated.

E The balance in Account 255 is directly allocated among types of depreciable plant based the amount of investment tax credit (ITC) allowed for each type of property. In accordance with the normalization requirements applicable to utilities, the Company has elected to reduce rate base by unamortized ITC rather than to reduce income tax expense by ITC amortization. Rate base is not reduced by unamortized ITC until the ITC has been utilized by the Company on its tax return.

El Paso Electric Company
Worksheet P6-1
Excess / Deficient Deferred Income Taxes ("EDIT")

Proration Used for Projected Revenue Requirement Calculation

EDIT included within Accounts 182.3 & 254

Days in Period					Projection - Proration of Deferred Tax Activity		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period (Line 18, Col b)	Proration Amount (Lines 6 to 17, Col c / Col d)	Projected Monthly Activity ((Line 24 Col h - Line 21 Col h)/12) (See Note 7.)	Prorated Projected Monthly Activity (Lines 6 to 17, Col e x Col f)	Prorated Projected Balance (Line 5, Col h plus Cumulative Sum of Col g)

December 31st balance Prorated Items (Worksheet P6-2.61.g)

-

January	31	335	365	91.78%	-	-	-
February	28	307	365	84.11%	-	-	-
March	31	276	365	75.62%	-	-	-
April	30	246	365	67.40%	-	-	-
May	31	215	365	58.90%	-	-	-
June	30	185	365	50.68%	-	-	-
July	31	154	365	42.19%	-	-	-
August	31	123	365	33.70%	-	-	-
September	30	93	365	25.48%	-	-	-
October				16.99%			

15		31	62	365		-	-	-
16	November	30	32	365	8.77%	-	-	-
17	December	31	1	365	0.27%	-	-	-
18	Total (sum of Lines 6 -17)	365				-	-	-

19	Beginning Balance-Total			Worksheet P6-2.62.g		-		
20	Beginning Balance-Not Subject to Proration			Worksheet P6-2.55.g		-		
21	Beginning Balance-Subject to Proration			(Line 5, Col H)		-		
22	Ending Balance-Total			Worksheet P6-2.62.i		-		
23	Ending Balance-Not Subject to Proration			Worksheet P6-2.55.i		-		
24	Ending Balance-Subject to Proration			Worksheet P6-2.61.i		-		
25	Average Balance			Line 17 Col N + (Lines 20 + 23 Col N)/2		-		
26	Reserved			Reserved		-		
27	Amount for Attachment H			(Line 25 less line 26)		-		

El Paso Electric Company
Worksheet P6-2
Accumulated Excess / Deficient Deferred Income Taxes ("EDIT")
Estimated - For the 12 months ended 12/31/yyyy

No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

Line No.	Item	BOY Balance (Note D)	Current Period Amortization	Current Period Other Activity (Note C)	EOY Balance (Note D)	Allocator	BOY Allocated Amount	Amortization Allocated	EOY Allocated Amount	Prorated (Yes/No) (Note B)	Amort Period or Method	Explanation (Note A)
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NON-PLANT UNPROTECTED EDIT INCLUDED WITHIN ACCOUNTS 182.3 & 254
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1	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
2	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
3	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
4	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
5	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
6	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
7	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
8	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
9	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
10	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
11	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
12	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-

13	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
14	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
15	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
16	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
17	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
18	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
19	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
20	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
21	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
22	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
23	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
24	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
25	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
26	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
27	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
28	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
29	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
30	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
31	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
32	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
33	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
34	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-

35	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
36	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
37	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
38	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
39	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
40	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
41	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-
42	Reserved	-	-	-	NA	0.000%	-	-	-	No	-	-

El Paso Electric Company

Worksheet P6-2

Accumulated Excess Deferred Income Taxes/Accumulated Deferred Investment Tax Credits - Details

Estimated - For the 12 months ended 12/31/yyyy

No.	(a)	mmm-y		yyyy	mmm-y		(f)	mmm-yy		(j)	mmm-yy		(k)	(l)
		yyy	yyyy		yyy	yy		yyyy	yy					
Line No.	Item	BOY Balance (Note D)	Current Period Amortization	Current Period Other Activity (Note C)	EOY Balance (Note D)	Allocator	BOY Allocated Amount	Amortization Allocated	EOY Allocated Amount	Prorated (Yes/No) (Note B)	Amort Period or Method	Explanation (Note A)		
43	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
44	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
45	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
46	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
47	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
48	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
53	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
54	Reserved	-	-	-	-	NA 0.000%	-	-	-	No	-	-		
55	Total Non Plant Unprotected	-	-	-	-		-	-	-					
PLANT EDIT INCLUDED WITHIN ACCOUNTS 182.3 & 254														
56	Reserved	-	-	-	-	0.000%	-	-	-					
57	Reserved	-	-	-	-	0.000%	-	-	-					
58	Reserved	-	-	-	-	0.000%	-	-	-					

59	Reserved					0.000%	-	-	-	
60	Reserved					0.000%	-	-	-	
61	Total Plant	-	-	-	-		-	-	-	
	Total Excess/Deficient Deferred Income Taxes									
62	Income Taxes	-	-	-	-		-	-	-	

Notes:

- A Each EDIT item is categorized into 1 of 7 categories. The selected category will determine the Allocator applied to the EDIT balance.
- 1) Prod: The EDIT balance is 100% related to production of electricity and the NA Allocator is applied.
 - 2) Retail: The EDIT balance is 100% related to retail operations and the NA Allocator is applied.
 - 3) ONT: Other 100% Non-Transmission (Items other than Prod & Retail) related EDIT for which the NA Allocator is applied. Such items shall include:
 - EDIT related to Pension and PBOP
 - Any other EDIT if not separately removed in other categories that relates to regulatory assets and liabilities that are not included in rate base.
 - 4) Trans: The EDIT balance is 100% related to transmission operations and the DA Allocator is applied.
 - 5) Plant: The EDIT balance is related to Property, Plant, & Equipment "PP&E" and the NP Allocator is applied.
 - 6) NPO: EDIT balances other than PP&E where the NP Allocator is applied.
 - 7) Labor: The EDIT balance is labor related and the W/S Allocator is applied.
- B Each EDIT Item must be categorized into balances that require proration and those that do not. EDIT items with a "Plant" Explanation code will be designated "Yes" for proration treatment and all other Items will be designated "No".
- C Includes the impact of tax rate changes enacted during the period.
- D EDIT balances exclude income tax gross-ups recorded to accounts 182.3 and 254

El Paso Electric Company
Worksheet P7
Projected Adjustments to Rate Base
Estimated - For the 12 months ended 12/31/yyyy

Line No	Month (a)	Unamortized Regulatory Asset (b)	Unamortized Abandoned Plant (c)	CWIP (d)
1	December Prior Year	-	-	-
2	January	-	-	-
3	February	-	-	-
4	March	-	-	-
5	April	-	-	-
6	May	-	-	-
7	June	-	-	-
8	July	-	-	-
9	August	-	-	-
10	September	-	-	-
11	October	-	-	-
12	November	-	-	-
13	December	-	-	-
14	Average of the 13 Monthly Balances	-	-	-

El Paso Electric Company
Schedule 1
Ancillary Services, Schedule No. 1 - Scheduling System Control and Dispatch Service
Estimated - For the 12 months ended 12/31/yyyy

<u>Line No.</u>	<u>Description</u>	<u>Reference</u>	<u>Amount</u>
1	Revenue Requirement		
2	Total Load Dispatch and Scheduling (Account 561)	321.85-92.b	\$ -
3	Less: Scheduling, System Control & Dispatch Services (Account 561.4)	321.88.b	\$ -
4	Less: Reliability, Planning and Standards Development (Account 561.5)	321.89.b	\$ -
5	Less: Transmission Service Studies (Account 561.6)	321.90.b	\$ -
6	Less: Generation Interconnection Studies (Account 561.7)	321.91.b	\$ -
7	Less: Reliability, Planning & Standards Development Services (Account 561.8)	321.92.b	\$ -
8	Total 561 Costs for Schedule 1 Annual Rev Req	Sum Lines 2 through 7	\$ -
9			
10	Less: Schedule 1 Point to Point Revenues	Company records	\$ -
11			
12	Actual Schedule 1 Annual Rev Req (before True Up)	Line 8 - Line 10	\$ -
13			
14	True Up Adjustment		
15	Actual Revenue Requirement	Line 8	\$ -
16	Originally Projected Revenue Requirement without True Up Adjustment	Previous Filing (Note B)	\$ -
17	True-up Amount (before interest)	Line 15 - Line 16	\$ -
18	Interest Rate on True-up Amount	(Worksheet TU, Line 33)	0.0000%
19	Interest on True-up Amount	Line 17 * Line 18 * 24 /	

		12	-	
			<hr/>	\$
20	True-up Adjustment	Line 17 + Line 19	<hr/>	-
21			<hr/>	
22	Net Schedule 1 Annual Rev Req	Line 12 + Line 20 (Note A)	\$	
23			<hr/> <hr/>	-
24	Divisor			
25	Divisor (kW)	(Worksheet P3, Line 15)	-	
26				
27	Rates			
28	Annual		\$	/kW-year
29	Monthly	12 months/year	-	/kW-month
30	Weekly	52 weeks/year	\$	/kW-week
31	Daily On-Peak	6 days/week	-	/kW-day
32	Daily Off-Peak	7 days/week	\$	/kW-day
33	Hourly On-Peak	16 hours/day	-	/MW-hour
34	Hourly Off-Peak	24 hours/day	\$	/MW-hour

Notes

A Net Schedule 1 Annual Revenue Requirement projection is set to Actual amount from previous year plus Sch 1 True Up Adjustment

B Explanatory comment(s) for Originally Projected Sch 1 Rev Req without True Up Adjustment from Previous Filing:

