

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A: OVERALL COST OF SERVICE
SPONSOR: SIERRA, STEVEN A
PREPARER: SIERRA, STEVEN A
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE A
PAGE 1 OF 2

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Base Period	Adjustments At Existing Rates ^(A)	Base Period As Adjusted	Adjustments At Proposed Rates ^(A)	Test Year Period
	Operating Revenues					
	Sales Revenues					
	Base Rate Revenues					
1	Base	\$ 804,992,770	\$ (4,651,941)	\$ 800,340,829	\$ 224,109,746	\$ 1,024,450,575
2	Non-firm	3,339,491	0	3,339,491	0	3,339,491
3	Total Base Rate Revenues	808,332,262	(4,651,941)	803,680,321	224,109,746	1,027,790,066
4	Fuel Revenues from Retail Sales	84,312,962	87,024	84,399,986	0	84,399,986
5	Other Sales for Resale Fuel Revenues	176,027,062	(404,185)	175,622,877	0	175,622,877
6	Total Fuel Revenues	260,340,024	(317,161)	260,022,863	0	260,022,863
7	Other Sales For Resale Non-Fuel Revenues	3,356,866	0	3,356,866	0	3,356,866
8	Other Sales Margins Retained by EPE	38,009,676	0	38,009,676	0	38,009,676
9	Provision for Refund	467,499	(467,499)	0	0	0
10	Total Sales Revenues	1,110,506,327	(5,436,602)	1,105,069,725	224,109,746	1,329,179,471
11	Other Operating Revenues	61,904,422	7,057	61,911,479	(240,955)	61,670,525
12	Total Operating Revenues	1,172,410,750	(5,429,545)	1,166,981,205	223,868,791	1,390,849,996
	Operating Expenses					
	Operation & Maintenance Expenses					
	Fuel and Purchased Power					
13	Reconcilable	270,036,726	(10,013,863)	260,022,863	0	260,022,863
14	Non-Reconcilable	0	20,271,566	20,271,566	0	20,271,566
15	Total Fuel and Purchased Power	270,036,726	10,257,703	280,294,429	0	280,294,429
16	Other Operation & Maintenance	365,314,070	(13,203,271)	352,110,799	1,279,369	353,390,168
17	Total Operation & Maintenance Expenses	635,350,796	(2,945,568)	632,405,228	1,279,369	633,684,597
18	Regulatory Debits and Credits	4,418,579	1,130,376	5,548,955	0	5,548,955
19	Depreciation & Amortization Expense	195,198,497	51,800,172	246,998,669	0	246,998,669
20	Decommissioning and Accretion Expense	15,282,819	(11,617,630)	3,665,189	0	3,665,189
21	Amortization of Unrecovered Plant	2,219,832	(547,059)	1,672,773	0	1,672,773
22	Taxes Other Than Income Taxes	86,021,517	(897,643)	85,123,874	9,597,335	94,721,209

Amounts may not add or tie to other schedules due to rounding.

SCHEDULE A
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2026 NEW MEXICO RATE CASE FILING
SCHEDULE A: OVERALL COST OF SERVICE
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FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE A
PAGE 2 OF 2

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Base Period	Adjustments At Existing Rates ^(A)	Base Period As Adjusted	Adjustments At Proposed Rates ^(A)	Test Year Period
	Current Income Taxes					
23	Federal	21,461,168	(3,932,030)	17,529,138	42,868,574	60,397,712
24	State	3,858,006	(1,128,243)	2,729,763	3,850,341	6,580,104
25	Total Current Income Taxes	25,319,174	(5,060,273)	20,258,901	46,718,915	66,977,816
	Deferred Income Taxes					
26	Federal	(6,617,766)	4,653,421	(1,964,345)	(0)	(1,964,345)
27	State	735,249	0	735,249	0	735,249
28	Other	0	0	0	0	0
29	Total Deferred Income Taxes	(5,882,517)	4,653,421	(1,229,096)	(0)	(1,229,096)
30	Amortization of Investment Tax Credits	(2,010,163)	(156,044)	(2,166,207)	0	(2,166,207)
31	Total Operating Expenses	\$ 955,918,533	\$ 36,359,752	\$ 992,278,285	\$ 57,595,619	\$ 1,049,873,904
32	Operating Income (Return)	\$ 216,492,217	\$ (41,789,297)	\$ 174,702,920	\$ 166,273,172	\$ 340,976,092
33	Total Cost of Service	\$ 1,172,410,750	\$ (5,429,545)	\$ 1,166,981,205	\$ 223,868,791	\$ 1,390,849,996
34	Rate Base	\$ 4,688,111,407	\$ (607,006,273)	\$ 4,081,105,135	\$ 268,714	\$ 4,081,373,848
35	Rate of Return on Rate Base	4.618%	(0.337%)	4.281%	4.074%	8.354%
36	Revenue Deficiency @ Proposed ROR on Rate Bas	\$ 218,439,246	\$ 5,429,545	\$ 223,868,791	\$ (223,868,791)	\$ 0

^(A) Please refer to Schedule A-3 and the Direct Testimony of EPE witness Steven Sierra.

*Amounts may not add or tie to other schedules due to rounding.

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Base Period	Adjustments at Existing Rates ^(A)	Base Period As Adjusted	Adjustments at Proposed Rates ^(A)	Test Year Period
	Operating Revenues					
	Sales Revenues					
	Base Rate Revenues					
1	Base	\$ 136,620,420	\$ 3,341,385	\$ 139,961,805	\$ 70,723,779	\$ 210,685,584
2	Non-firm	132,576	0	132,576	0	132,576
3	Total Base Rate Revenues	136,752,996	3,341,385	140,094,381	70,723,779	210,818,160
4	Fuel Revenues from Retail Sales	28,369,475	7,980,279	36,349,754	0	36,349,754
5	Other Sales for Resale Fuel Revenues	43,634,450	(3,306,142)	40,328,309	0	40,328,309
6	Total Fuel Revenues	72,003,925	4,674,137	76,678,062	0	76,678,062
7	Other Sales For Resale Non-Fuel Revenues	0	0	0	0	0
8	Other Sales Margins Retained by EPE	0	0	0	0	0
9	Provision for Refund	0	0	0	0	0
10	Total Sales Revenues	208,756,922	8,015,522	216,772,444	70,723,779	287,496,223
11	Other Operating Revenues	9,587,460	228,165	9,815,625	(240,955)	9,574,671
12	Total Operating Revenues	218,344,382	8,243,687	226,588,069	70,482,824	297,070,893
	Operating Expenses					
	Operation & Maintenance Expenses					
	Fuel and Purchased Power					
13	Reconcilable	80,386,283	(3,708,221)	76,678,062	0	76,678,062
14	Non-Reconcilable	0	17,665,662	17,665,662	0	17,665,662
15	Total Fuel and Purchased Power	80,386,283	13,957,441	94,343,724	0	94,343,724
16	Other Operation & Maintenance	70,576,747	(2,104,218)	68,472,528	360,306	68,832,834
17	Total Operation & Maintenance Expenses	150,963,030	11,853,223	162,816,253	360,306	163,176,559
18	Regulatory Debits and Credits	897,203	2,238,540	3,135,744	0	3,135,744
19	Depreciation & Amortization Expense	36,655,781	10,407,877	47,063,658	0	47,063,658
20	Decommissioning and Accretion Expense	2,155,926	(1,406,186)	749,740	0	749,740
21	Amortization of Unrecovered Plant	2,219,832	(547,059)	1,672,773	0	1,672,773
22	Taxes Other Than Income Taxes	9,020,948	448,451	9,469,399	24,925	9,494,325
	Current Income Taxes					
23	Federal	(2,424,942)	(1,340,018)	(3,764,960)	14,263,056	10,498,096
24	State	161,109	(227,869)	(66,760)	1,281,070	1,214,310
25	Total Current Income Taxes	(2,263,833)	(1,567,887)	(3,831,720)	15,544,126	11,712,406
	Deferred Income Taxes					
26	Federal	(1,463,341)	1,064,923	(398,417)	0	(398,417)
27	State	163,292	6,044	169,336	0	169,336
28	Other	0	0	0	0	0
29	Total Deferred Income Taxes	(1,300,049)	1,070,968	(229,082)	0	(229,082)
30	Amortization of Investment Tax Credits	(401,094)	(41,997)	(443,091)	0	(443,091)
31	Total Operating Expenses	\$ 197,947,745	\$ 22,455,929	\$ 220,403,674	\$ 15,929,357	\$ 236,333,031
32	Operating Income (Return)	\$ 20,396,637	\$ (14,212,242)	\$ 6,184,395	\$ 54,553,467	\$ 60,737,862
33	Total Cost of Service	\$ 218,344,382	\$ 8,243,687	\$ 226,588,069	\$ 70,482,824	\$ 297,070,893
34	Rate Base	\$ 876,165,727	\$ (149,444,059)	\$ 726,721,668	\$ 290,894	\$ 727,012,562
35	Rate of Return on Rate Base	2.328%	(1.477%)	0.851%	7.503%	8.354%
36	Revenue Deficiency @ Proposed ROR on Rate Base	\$ 78,726,511	\$ (8,243,687)	\$ 70,482,824	\$ (70,482,824)	\$ 0

^(A) Please refer to Schedule A-3 and the Direct Testimony of EPE witness Steven Sierra.

*Amounts may not add or tie to other schedules due to rounding.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University	Total
<u>Base Revenues ^(A)</u>																
1	Existing Rates	73,121,888	21,053,148	20,010,614	3,355,874	4,438,279	2,081,754	7,591,214	2,537,641	1,529,148	347,510	916,187	1,114,752	59,347	1,804,448	139,961,805
2	Proposed Rates	126,774,619	22,645,655	25,636,196	5,264,229	6,250,348	2,598,742	9,578,212	3,453,787	2,748,656	326,145	1,467,273	998,071	107,760	2,835,891	210,685,584
3	Increase Amount	53,652,731	1,592,507	5,625,581	1,908,356	1,812,069	516,988	1,986,997	916,146	1,219,507	(21,365)	551,086	(116,681)	48,413	1,031,444	70,723,779
4	Increase Percent	73.37%	7.56%	28.11%	56.87%	40.83%	24.83%	26.17%	36.10%	79.75%	(6.15%)	60.15%	(10.47%)	81.58%	57.16%	50.53%
<u>Fuel Revenues ^(B)</u>																
5	Existing Rates	16,832,240	4,104,958	5,981,505	927,593	1,106,427	797,485	3,258,852	1,222,814	1,035,270	47,953	91,987	219,846	12,651	710,173	36,349,754
6	Proposed Rates	16,832,240	4,104,958	5,981,505	927,593	1,106,427	797,485	3,258,852	1,222,814	1,035,270	47,953	91,987	219,846	12,651	710,173	36,349,754
7	Increase Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Increase Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Total Base + Fuel Rev</u>																
9	Existing Rates	89,954,128	25,158,106	25,992,120	4,283,467	5,544,706	2,879,239	10,850,066	3,760,455	2,564,418	395,463	1,008,174	1,334,598	71,998	2,514,621	176,311,559
10	Proposed Rates	143,606,859	26,750,613	31,617,701	6,191,822	7,356,775	3,396,227	12,837,063	4,676,601	3,783,926	374,098	1,559,260	1,217,917	120,411	3,546,065	247,035,338
11	Increase Amount	53,652,731	1,592,507	5,625,581	1,908,356	1,812,069	516,988	1,986,997	916,146	1,219,507	(21,365)	551,086	(116,681)	48,413	1,031,444	70,723,779
12	Increase Percent	59.64%	6.33%	21.64%	44.55%	32.68%	17.96%	18.31%	24.36%	47.55%	(5.40%)	54.66%	(8.74%)	67.24%	41.02%	40.11%
<u>Non-Firm Revenues</u>																
13	Existing Rates	77,340	14,608	17,822	3,294	4,026	1,626	6,117	2,978	2,423	0	0	443	35	1,865	132,576
14	Proposed Rates	77,340	14,608	17,822	3,294	4,026	1,626	6,117	2,978	2,423	0	0	443	35	1,865	132,576
15	Increase Amount	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
16	Increase Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Other Sales For Resale Revenues ^(B)</u>																
17	Existing Rates	18,674,563	4,554,254	6,636,193	1,029,120	1,227,528	884,771	3,615,539	1,356,653	1,148,582	53,201	102,055	243,909	14,035	787,903	40,328,309
18	Proposed Rates	18,674,563	4,554,254	6,636,193	1,029,120	1,227,528	884,771	3,615,539	1,356,653	1,148,582	53,201	102,055	243,909	14,035	787,903	40,328,309
19	Increase Amount	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Increase Percent	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
<u>Other Revenues ^(C)</u>																
21	Existing Rates	5,977,212	1,064,022	1,205,082	233,839	283,013	113,064	410,934	189,422	154,003	10,456	10,516	33,602	3,122	127,338	9,815,625
22	Proposed Rates	5,761,240	1,042,682	1,205,037	232,269	281,910	112,608	411,393	189,421	154,003	10,501	9,427	33,593	3,068	127,518	9,574,671
23	Increase Amount	(215,972)	(21,339)	(45)	(1,571)	(1,103)	(455)	459	(1)	(1)	45	(1,089)	(9)	(54)	180	(240,955)
24	Increase Percent	(3.61%)	(2.01%)	(0.00%)	(0.67%)	(0.39%)	(0.40%)	0.11%	(0.00%)	(0.00%)	0.43%	(10.35%)	(0.03%)	(1.72%)	0.14%	(2.45%)
<u>Total Revenues</u>																
25	Existing Rates	114,683,243	30,790,989	33,851,217	5,549,720	7,059,274	3,878,699	14,882,656	5,309,509	3,869,427	459,121	1,120,745	1,612,552	89,190	3,431,727	226,588,069
26	Proposed Rates	168,120,003	32,362,157	39,476,753	7,456,505	8,870,239	4,395,233	16,870,112	6,225,653	5,088,934	437,800	1,670,742	1,495,863	137,549	4,463,351	297,070,893
27	Increase Amount	53,436,760	1,571,167	5,625,536	1,906,785	1,810,966	516,533	1,987,456	916,145	1,219,506	(21,321)	549,997	(116,689)	48,359	1,031,624	70,482,824
28	Increase Percent	46.60%	5.10%	16.62%	34.36%	25.65%	13.32%	13.35%	17.25%	31.52%	(4.64%)	49.07%	(7.24%)	54.22%	30.06%	31.11%

^(A) Please refer to the direct testimonies of Manuel Carrasco and Rene Gonzalez for support of the revenue adjustments in this category.
^(B) Allocated revenues are included in this category. Please refer to the direct testimony of Adrian Hernandez for support of those allocations. EPE is not proposing changes in the rates in this category.
^(C) Allocated revenues are included in this category. Please refer to the direct testimony of Adrian Hernandez for support of those allocations. Please refer to the direct testimony of Rene Gonzalez for support of the revenue adjustments in this category.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
	Operating Revenues						
	Sales Revenues						
1	440.000: Residential Sales	72,017,621	1,579,149	(0)	73,596,770	0	73,596,770
2	440.001: Residential Sales - Fuel	12,948,205	3,925,595	0	16,873,800	0	16,873,800
3	442.000: Comm and Industrial Sm Sales	41,970,960	1,471,697	0	43,442,657	0	43,442,657
4	442.001: Comm and Industrial Sm Sales - Fuel	8,332,936	2,264,708	0	10,597,643	0	10,597,643
5	442.002: Comm and Industrial Sm Sales Non-Firm	29,729	0	0	29,729	0	29,729
6	442.500: Comm and Industrial Lg Sales	3,590,073	83,789	0	3,673,863	0	3,673,863
7	442.501: Comm and Industrial Lg Sales - Fuel	1,634,574	(156,738)	0	1,477,836	0	1,477,836
8	442.502: Comm and Industrial Lg Sales Non-Firm	102,847	(0)	0	102,847	0	102,847
9	444.000: Pub Street Highway Lighting	338,651	8,859	0	347,510	0	347,510
10	444.001: Pub Street Highway Lighting - Fuel	34,754	13,199	0	47,953	0	47,953
11	445.000: Other Sales To Public Auth	18,703,114	197,890	0	18,901,005	0	18,901,005
12	445.001: Other Sales To Public Auth - Fuel	5,419,006	1,933,515	0	7,352,522	0	7,352,522
13	44X.XXX: Incremental Revenue Adjustment	0	0	0	0	70,723,779	70,723,779
14	Total Sales Revenues	165,122,471	11,321,664	(0)	176,444,135	70,723,779	247,167,914
	Other Operating Revenues						
15	447.000: Sales For Resale	43,634,450	0	(3,306,142)	40,328,309	0	40,328,309
16	451.000: Misc Service Revenues	31,291	0	0	31,291	0	31,291
17	451.001: Misc Svc Revs - CUST	76,925	(419)	0	76,506	(34,275)	42,231
18	451.002: Misc Svc Revs - DIST	105,158	257	0	105,415	15,317	120,732
19	451.003: Misc Svc Revs - METER	431,400	10,015	0	441,416	(221,997)	219,419
20	451.004: Misc Svc Revs - OTHER	2,796	(2,796)	0	0	0	0
21	454.000: Rent From Electric Property	899,737	0	2,494	902,231	0	902,231
22	456.000: Other Electric Revenues	98,773	0	2,482	101,255	0	101,255
23	456.100: Rev From Trans Of Elec Others	7,941,379	0	216,132	8,157,511	0	8,157,511
24	Total Other Operating Revenues	53,221,910	7,057	(3,085,033)	50,143,934	(240,955)	49,902,979
25	Total Operating Revenues	218,344,382	11,328,721	(3,085,033)	226,588,069	70,482,824	297,070,893
	Steam Power Generation Expense						
	Operations Expense						
26	500.000: Oper Supervision Eng	453,832	23,382	11,404	488,619	0	488,619
27	501.000: Fuel	16,595,149	(37,163)	(1,257,399)	15,300,587	0	15,300,587
28	502.000: Steam Exp	924,055	30,823	(7,988)	946,890	0	946,890
29	505.000: Electric Exp	1,285,839	14,460	(60,807)	1,239,493	0	1,239,493
30	506.000: Misc Steam Power Exp	586,904	7,995	14,748	609,647	0	609,647
31	507.000: Rents	114,434	0	2,876	117,309	0	117,309
32	509.000: Allowances	(2,330)	0	177	(2,154)	0	(2,154)
33	Total Operations Expense	19,957,882	39,497	(1,296,989)	18,700,391	0	18,700,391

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
	<u>Maintenance Expense</u>						
34	510.000: Maint Superv and Eng	590,696	30,801	(37,128)	584,370	0	584,370
35	511.000: Maint Of Structures	266,311	3,439	6,692	276,442	0	276,442
36	512.000: Maint Of Boiler Plant	2,222,366	(8,374)	(151,321)	2,062,671	0	2,062,671
37	513.000: Maint Of Electric Plant	2,350,944	(26,549)	(160,076)	2,164,320	0	2,164,320
38	514.000: Maint Of Misc Steam Plt	927,669	6,606	(63,165)	871,110	0	871,110
39	Total Maintenance Expense	6,357,987	5,923	(404,997)	5,958,913	0	5,958,913
40	Total Steam Power Generation Expense	26,315,869	45,421	(1,701,986)	24,659,304	0	24,659,304
	<u>Nuclear Power Generation Expense</u>						
	<u>Operations Expense</u>						
41	517.000: Oper Supervision and Eng	1,853,211	0	46,569	1,899,780	0	1,899,780
42	518.000: Nuclear Fuel Expense	4,970,422	314,250	(376,604)	4,908,068	0	4,908,068
43	519.000: Coolants and Water	2,066,449	(24,982)	(140,705)	1,900,763	0	1,900,763
44	520.000: Steam Exp	1,003,744	(62,391)	(68,345)	873,008	0	873,008
45	523.000: Electric Exp	1,363,049	0	(92,810)	1,270,239	0	1,270,239
46	524.000: Misc Nuclear Power Exp	7,090,393	(315,927)	178,172	6,952,638	0	6,952,638
47	Total Operation Expense	18,347,268	(89,050)	(453,723)	17,804,495	0	17,804,495
	<u>Maintenance Expense</u>						
48	528.000: Maint Supervision and Eng	555,804	(159,095)	13,967	410,675	0	410,675
49	529.000: Maint Of Structures	251,607	(35,587)	6,323	222,343	0	222,343
50	530.000: Maint Of Reactor Plant Equip	1,647,119	(329,181)	(112,152)	1,205,785	0	1,205,785
51	531.000: Maint Of Electric Plant	1,915,399	(228,178)	(130,420)	1,556,802	0	1,556,802
52	531.100: Nuclear Computer Hardware	0	0	0	0	0	0
53	531.200: Nuclear Computer Software	0	0	0	0	0	0
54	531.300: Nuclear Communication Equipment	0	0	0	0	0	0
55	532.000: Maint Of Misc Nuclear Plant	320,766	(39,301)	(21,841)	259,624	0	259,624
56	Total Maintenance Expense	4,690,695	(791,342)	(244,124)	3,655,229	0	3,655,229
57	Total Nuclear Power Generation	23,037,962	(880,392)	(697,846)	21,459,724	0	21,459,724
	<u>Other Power Generation Expenses</u>						
	<u>Operations Expense</u>						
58	546.000: Oper Superv and Eng	391,068	18,852	10,105	420,025	0	420,025
59	547.000: Fuel	4,608,786	(21,819)	(349,203)	4,237,764	0	4,237,764
60	548.000: Generation Exp	193,712	0	5,006	198,718	0	198,718
61	549.000: Misc Other Pwr Gen Exp	41,355	337	1,069	42,760	0	42,760
62	550.000: Rents	39,206	0	1,013	40,220	0	40,220
63	Total Operations Expense	5,274,128	(2,630)	(332,011)	4,939,487	0	4,939,487
	<u>Maintenance Expense</u>						
64	551.000: Maint Superv and Eng	61,659	3,123	1,593	66,375	0	66,375
65	552.000: Maint Of Structures	95,260	3,282	2,462	101,003	0	101,003
66	553.000: Maint Gen and Elec Plt	1,445,505	19,330	37,353	1,502,187	0	1,502,187
67	553.200: Other Gen Computer Software	72,259	0	1,816	74,075	0	74,075
68	554.000: Maint Of Misc Other Pwr	250,148	4,325	6,464	260,937	0	260,937
69	Total Maintenance Expense	1,924,831	30,060	49,687	2,004,578	0	2,004,578
70	Total Other Power Generation Expense	7,198,958	27,430	(282,323)	6,944,065	0	6,944,065

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
	<u>Other Power Supply Expense</u>						
71	555.000: Purchased Power	54,214,256	0	(1,980,459)	52,233,797	0	52,233,797
72	555.001: Purchased Power- Non-Recon - Capacity	0	653,366	0	653,366	0	653,366
73	555.002: Purchased Power - Non-Recon - Other	0	0	0	0	0	0
74	555.003: Capacity - Buena Vista Battery	0	670,096	0	670,096	0	670,096
75	555.004: Capacity - Carne Battery	0	8,572,200	0	8,572,200	0	8,572,200
76	555.005: Capacity - Santa Teresa Battery	0	7,770,000	0	7,770,000	0	7,770,000
77	556.000: Sys Control Load Dispatch	193,534	(2,006)	(52,321)	139,207	0	139,207
78	557.000: Other Exp	0	0	0	0	0	0
79	Total Other Power Supply Expense	54,407,790	17,663,656	(2,032,780)	70,038,667	0	70,038,667
80	Total Power Production Expense	110,960,580	16,856,114	(4,714,935)	123,101,759	0	123,101,759
	<u>Transmission Expense</u>						
	<u>Operations Expense</u>						
81	560.000: Oper Superv and Eng	151,899	10,595	4,134	166,628	0	166,628
82	561.100: Load Dispatch - Reliability	24,876	1,346	392	26,614	0	26,614
83	561.200: Load Dispatch - Monitor & Oper Trans Sys	272,372	10,763	4,293	287,429	0	287,429
84	561.300: Load Dispatch - Trans Service & Sched	263,238	13,479	4,149	280,866	0	280,866
85	561.400: Scheduling, Sys Control & Dispatch Ser	156,080	8,321	2,460	166,860	0	166,860
87	561.500: Reliability, Planning & Standards Development	18,940	0	299	19,238	0	19,238
88	562.000: Station Exp	82,978	316	2,258	85,552	0	85,552
89	563.000: Overhead Line Exp	87,768	4,139	2,389	94,296	0	94,296
90	565.000: Transm Of Elec By Others	1,997,466	0	54,363	2,051,829	0	2,051,829
91	566.000: Misc Transmission Exp	2,072,226	58,178	56,371	2,186,775	0	2,186,775
92	567.000: Rents	96,544	0	2,628	99,172	0	99,172
93	Total Operations Expense	5,224,389	107,135	133,736	5,465,260	0	5,465,260
	<u>Maintenance Expense</u>						
94	568.000: Maint Superv and Eng	3,876	0	105	3,981	0	3,981
95	569.000: Maint Of Structures	4,668	0	127	4,795	0	4,795
96	569.100: Maintenance of Computer Hardware	120,432	3,740	3,278	127,450	0	127,450
97	569.200: Maint of Comp Softwr	655,862	7,777	17,850	681,489	0	681,489
98	569.300: Maintenance of Communication Equipment	53,702	964	1,462	56,127	0	56,127
99	570.000: Maint Of Station Equip	132,069	11	3,594	135,675	0	135,675
100	571.000: Maint Of Overhead Lines	331,684	9,464	9,027	350,175	0	350,175
101	573.000: Maint Misc Trans Plant	45,559	258	1,240	47,057	0	47,057
102	Total Maintenance Expense	1,347,852	22,214	36,683	1,406,749	0	1,406,749
103	Total Transmission Expense	6,572,241	129,349	170,419	6,872,008	0	6,872,008

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
	Distribution Expense						
	Operations Expense						
104	580.000: Oper Superv and Eng	204,242	25,540	241	230,023	0	230,023
105	582.000: Station Exp	154,992	5,016	0	160,008	0	160,008
106	583.000: Overhead Line Exp	305,102	7,159	0	312,261	0	312,261
107	584.000: Underground Line Exp	257,461	152	0	257,612	0	257,612
108	585.000: Street Light Signal Sys	0	6	0	6	0	6
109	586.000: Meter Exp	992,616	11,422	0	1,004,038	0	1,004,038
110	587.000: Customer Installs Exp	380,257	8,895	0	389,152	0	389,152
111	588.000: Misc Distribution Exp	811,372	141,241	(4,027)	948,586	0	948,586
112	589.000: Rents	60,862	0	0	60,862	0	60,862
113	Total Operations Expense	3,166,905	199,429	(3,787)	3,362,547	0	3,362,547
	Maintenance Expense						
114	590.000: Maint Superv and Eng	46	0	0	46	0	46
115	592.200: Dist Expenses Computer Hardware	4,382	0	(2)	4,380	0	4,380
116	592.000: Maint Of Station Equip	1,107,306	12,395	0	1,119,700	0	1,119,700
117	592.300: Dist Expenses Computer Software	471,076	0	(204)	470,872	0	470,872
118	592.400: Dist Expenses Communication Equipment	13,261	340	176	13,777	0	13,777
	593.000: Maint Of Overhead Lines	2,545,580	47,163	0	2,592,743	0	2,592,743
	594.000: Maint Underground Lines	236,675	5,695	0	242,371	0	242,371
119	596.000: Maint Street Light Signal	302	1,705	0	2,007	0	2,007
120	597.000: Maint Of Meters	233,304	4,813	0	238,118	0	238,118
121	598.000: Maint Misc Distr Plant	193,505	849	0	194,354	0	194,354
122	Total Maintenance Expense	4,805,437	72,960	(29)	4,878,368	0	4,878,368
123	Total Distribution Expense	7,972,342	272,389	(3,816)	8,240,915	0	8,240,915
124							
125	Customer Accounts Expense						
126	901.000: Supervision	1,603	0	1	1,604	0	1,604
127	902.000: Meter Reading Exp	861,178	17,056	21	878,256	0	878,256
128	903.000: Cust Records Coll Exp	1,965,181	81,224	1,199	2,047,604	0	2,047,604
129	904.000: Uncollectible Accounts	55,086	495,124	3,043	553,253	133,206	686,459
130	905.000: Misc Cust Account Exp	97,112	38	1	97,151	0	97,151
	Total Customer Accounts Expense	2,980,160	593,441	4,266	3,577,868	133,206	3,711,073
131	Customer Svcs. & Info. Expense						
132	908.000: Customer Assistance Exp	39,972	0	0	39,972	0	39,972

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
<u>Administrative & General Expense</u>							
133	920.000: Admin General Salaries	7,445,292	382,922	91,225	7,919,439	0	7,919,439
134	921.000: Office Supplies and Exp	1,327,427	(7,002)	15,701	1,336,126	0	1,336,126
135	922.000: Administrative Expenses Transferred	(2,338,717)	(98,236)	(26,008)	(2,462,961)	0	(2,462,961)
136	923.000: Outside Services Employed	2,231,049	(408,218)	29,545	1,852,376	0	1,852,376
137	923.001: TVRPP Costs	0	0	0	0	0	0
138	924.000: Property Insurance	1,267,883	(65,357)	13,818	1,216,344	0	1,216,344
139	925.000: Injuries and Damages	2,036,804	(985,868)	22,810	1,073,746	0	1,073,746
140	926.000: Employee Pens and Bens	3,707,988	(1,106,443)	48,117	2,649,662	0	2,649,662
141	928.000: Regulatory Commission Exp	1,904,526	743,490	1,645	2,649,661	227,100	2,876,761
142	930.100: General Advertising Exp	401,604	(69,580)	322	332,346	0	332,346
143	930.200: Misc General Exp	648,000	(9,310)	8,311	647,001	0	647,001
144	930.201: Interest on Customer Deposits	0	81,791	0	81,791	0	81,791
145	930.202: BOARD OF DIRECTORS ADJ	0	(164,358)	0	(164,358)	0	(164,358)
146	931.000: Rents	57,889	0	658	58,547	0	58,547
147	935.000: Maint Of General Plant	858,844	1,761	9,486	870,091	0	870,091
148	935.100: A&G Computer Hardware	141,663	0	1,575	143,238	0	143,238
149	935.200: A&G Computer Software	2,711,382	278	30,218	2,741,878	0	2,741,878
150	935.300: A&G Communication Equipment	36,102	1,817	886	38,805	0	38,805
151	Total Administrative & General Expense	22,437,735	(1,702,314)	248,309	20,983,731	227,100	21,210,831
152	Total Operation & Maintenance Expense	150,963,030	16,148,980	(4,295,757)	162,816,253	360,306	163,176,559
<u>Depreciation and Amortization</u>							
153	403.000: Depreciation Expense	31,638,386	9,015,765	452,601	41,106,752	(0)	41,106,752
154	403.100: Depr Expense Asset Ret Oblig	(128,200)	131,424	(3,225)	0	0	0
155	404.000: Amortization Of Elec Plant	5,145,594	759,431	51,881	5,956,906	0	5,956,906
156	Total Depreciation and Amortization	36,655,781	9,906,620	501,257	47,063,658	(0)	47,063,658
<u>Regulatory Debits and Credits</u>							
157	407.000: Amort Unrec Plt&Reg	2,219,832	(547,059)	0	1,672,773	0	1,672,773
158	407.300: Regulatory Debits	897,203	2,192,296	0	3,089,499	0	3,089,499
159	407.XXX: Amort on Reacquired Debt	0	46,245	0	46,245	0	46,245
160	Total Regulatory Debits and Credits	3,117,036	1,691,481	0	4,808,517	0	4,808,517
<u>Decommissioning and Accretion Expense</u>							
161	411.109: Accretion Expense	2,155,926	(1,460,357)	54,171	749,740	0	749,740
<u>Taxes Other Than Income Taxes</u>							
162	408.100: Taxes Other Than Income Oper	9,020,948	285,956	162,495	9,469,399	24,925	9,494,325
<u>Current Income Taxes</u>							
163	409.100: Inc Tax - Util Oper Inc - Fed	(2,424,942)	(1,340,018)	0	(3,764,960)	14,263,056	10,498,096
164	409.101: Inc Tax - Util Oper Inc - TX	264,227	(69,503)	0	194,724	357,022	551,746
165	409.102: Inc Tax - Util Oper Inc - NM	(48,700)	(125,177)	0	(173,878)	581,202	407,324
166	409.103: Inc Tax - Util Oper Inc - AZ	(54,418)	(33,189)	0	(87,607)	342,846	255,239
	Total Current Income Taxes	(2,263,833)	(1,567,887)	0	(3,831,720)	15,544,126	11,712,406

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
<u>Deferred Income Taxes</u>							
167	410.100: Prov Def Inc Tax Util Oper	20,874,854	1,454,522	0	22,329,376	0	22,329,376
168	411.100: Prov Def Inc Tax Cr Util Oper	(22,174,903)	(383,554)	0	(22,558,457)	0	(22,558,457)
169	Total Deferred Income Taxes	(1,300,049)	1,070,968	0	(229,082)	0	(229,082)
170	411.400: Investment Tax Credit Adjustments, Operations	(401,094)	(41,997)	0	(443,091)	0	(443,091)
171	Total Operating Expenses	197,947,745	26,033,764	(3,577,835)	220,403,674	15,929,357	236,333,031
172	Total Operating Income	\$ 20,396,637	\$ (14,705,043)	\$ 492,802	\$ 6,184,395	\$ 54,553,467	\$ 60,737,862
<u>Rate Base</u>							
173	101.000: Electric Plant In Service	1,372,005,363	(107,226,953)	20,161,618	1,284,940,027	0	1,284,940,027
174	105.000: Plant Held For Future Use	2,445,408	0	13,343	2,458,752	0	2,458,752
175	108.000: Accum Prov For Depreciation	(545,386,330)	116,155,094	(9,268,974)	(438,500,210)	0	(438,500,210)
176	111.000: Accum Prov For Amortization	0	0	0	0	0	0
177	Net Plant in Service	829,064,441	8,928,141	10,905,987	848,898,569	0	848,898,569
<u>Additions to Rate Base</u>							
178	107.000: Construction Work In Progress	133,161,235	(135,404,622)	2,243,387	0	(0)	0
179	120.501: Dry Cask Storage-CWIP	448	(414)	(34)	0	0	0
180	120.502: Dry Cask Storage-Asset	1,166	(1,078)	(88)	0	0	0
181	120.503: Amort of Nuclear Fuel	(16,680,068)	15,416,235	1,263,833	0	0	0
182	120.505: Amort RCF Issuance Costs - NF	(207,181)	191,483	15,698	0	0	0
183	120.507: Accum Issuance Cost \$110 Sr - Current	0	0	0	0	0	0
184	120.508: Accum Amort \$65MM SR NP Issuance Costs-NF	(109,114)	100,847	8,267	0	0	0
185	120.509: Accum Amort \$45MM SR RGRT Issuance Cost	(40,469)	37,402	3,066	0	0	0
186	120.601: Nuclear Fuel In Process	18,536,385	(17,131,901)	(1,404,485)	0	0	0
187	120.602: Nuclear Fuel In Stock	0	0	0	0	0	0
188	120.603: Nuclear Fuel In Reactor	27,817,174	(25,709,493)	(2,107,681)	0	0	0
189	120.605: Unamortized Issuance Costs RCF	206,215	(190,590)	(15,625)	0	0	0
190	120.607: Unamortized Issuance Costs \$110M Sr NP - Current	0	0	0	0	0	0
191	120.608: Unamortized Issuance Costs \$65M Sr NP	271,205	(250,656)	(20,549)	0	0	0
192	120.609: Unamortized Issuance Costs \$45M SR RGRT	104,106	(96,218)	(7,888)	0	0	0
193	131.XXX: Cash Working Capital	0	(800,608)	0	(800,608)	290,894	(509,714)
194	151.000: Fuel Stock	431,685	(267)	(32,708)	398,709	0	398,709
195	154.000: Plant Materials Oper Supplies	19,551,617	(395,403)	103,689	19,259,903	0	19,259,903
196	158.100: Allowances	144,237	0	(10,929)	133,309	0	133,309
197	163.000: Stores Expense Undistributed	2,218	(3,188)	(1,325)	(2,294)	0	(2,294)
198	165.000: Prepayments	4,110,658	213,269	55,354	4,379,281	0	4,379,281
199	182.300: Tax Regulatory Assets	9,072,141	(7,517,043)	194,888	1,749,986	0	1,749,986

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - NEW MEXICO
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Allocation Differences	Adjusted Balance	To Reflect Rate Relief	Test Year Period
200	182.204: Unrec Plnt Legacy Mtrs NM	12,594,249	(12,594,249)	0	0	0	0
201	182.205: Unrec Lgcy Mtrs NM Accum	(4,929,672)	4,929,672	0	(0)	0	(0)
202	182.309: Curr Portion - Reg Assets	935,647	(935,647)	0	0	0	0
203	182.310: Def Fuel Undercollection	0	0	0	0	0	0
204	182.350: Amort of Nuclear Fuel	(505,823)	467,497	38,326	0	0	0
205	182.360: Nuclear Fuel in Reactor	1,055,305	(975,345)	(79,959)	0	0	0
206	182.391: Other Regulatory Assets- Coal Reclamation	429,293	(429,293)	0	(0)	0	(0)
207	182.399: Other Regulatory Assets	7,945,977	(2,309,646)	340	5,636,671	0	5,636,671
208	186.000: Miscellaneous Deferred Debits	818,248	(409,405)	13,755	422,598	0	422,598
209	189.001: Unamort Loss Reacquired Debt- NM only	7,730,778	(5,939,078)	6,320	1,798,020	0	1,798,020
210	189.010: Curr Portion - Unamort Loss on Reacquired Debt	209,532	(211,924)	2,391	0	0	0
211	190.000: Accum Deferred Income Taxes	44,669,834	(21,530,211)	252,809	23,392,433	0	23,392,433
212	Total Additions to Rate Base	267,327,028	(211,479,875)	520,853	56,368,006	290,894	56,658,900
<u>Deductions to Rate Base</u>							
213	235.000: Customer Deposits	(1,823,829)	0	5,665	(1,818,164)	0	(1,818,164)
214	252.000: Customer Advances For Constr	(14,042,593)	0	(0)	(14,042,593)	0	(14,042,593)
215	254.300: Tax Regulatory Liabilities	(51,898,927)	663,711	(536,924)	(51,772,141)	0	(51,772,141)
216	254.310: Deferred Fuel Overcollection	(13,715,440)	13,715,440	0	(0)	0	(0)
217	254.305: Curr Portion - Reg Liab	(5,371,400)	5,371,400	0	(0)	0	(0)
218	254.399: Other Regulatory Liab Liab	0	0	0	0	0	0
219	282.000: Accum Def Inc Tax Other Prop	(124,502,346)	17,870,518	(2,755,316)	(109,387,144)	0	(109,387,144)
220	283.000: Accum Def Inc Taxes Other	(8,871,207)	7,547,864	(201,521)	(1,524,864)	0	(1,524,864)
221	Total Deductions to Rate Base	(220,225,743)	45,168,932	(3,488,096)	(178,544,907)	0	(178,544,907)
222	Total Rate Base	\$ 876,165,727	\$ (157,382,803)	\$ 7,938,744	\$ 726,721,668	\$ 290,894	\$ 727,012,562

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
SPONSOR: SIERRA, STEVEN A
PREPARER: ARAGON, ASHLEY LAREE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
	Operating Revenues					
	<u>Sales Revenues</u>					
1	440.000: Residential Sales	426,605,266	(4,988,597)	421,616,669	0	421,616,669
2	440.001: Residential Sales - Fuel	36,031,885	(454,927)	35,576,958	0	35,576,958
3	442.000: Comm and Industrial Sm Sales	231,499,225	2,266,368	233,765,594	0	233,765,594
4	442.001: Comm and Industrial Sm Sales - Fuel	24,260,969	292,214	24,553,182	0	24,553,182
5	442.002: Comm and Industrial Sm Sales Non-Firm	30,946	0	30,946	0	30,946
6	442.500: Comm and Industrial Lg Sales	41,243,952	(486,540)	40,757,412	0	40,757,412
7	442.501: Comm and Industrial Lg Sales - Fuel	9,182,056	(853,201)	8,328,855	0	8,328,855
8	442.502: Comm and Industrial Lg Sales Non-Firm	2,654,129	(0)	2,654,129	0	2,654,129
9	444.000: Pub Street Highway Lighting	4,782,366	(53,281)	4,729,085	0	4,729,085
10	444.001: Pub Street Highway Lighting - Fuel	338,958	(8,891)	330,067	0	330,067
11	445.000: Other Sales To Public Auth	100,861,960	(1,389,890)	99,472,070	0	99,472,070
12	445.001: Other Sales To Public Auth - Fuel	14,499,094	1,111,829	15,610,924	0	15,610,924
13	445.002: Other Sales To Public Auth Non-Firm	654,416	0	654,416	0	654,416
14	44X.XXX: Incremental Revenue Adjustment	0	0	0	224,109,746	224,109,746
15	Total Sales Revenues	892,645,224	(4,564,917)	888,080,307	224,109,746	1,112,190,052
	<u>Other Operating Revenues</u>					
16	447.000: Sales For Resale	176,027,062	(404,185)	175,622,877	(0)	175,622,877
17	447.001: Sales For Resale- Non-Fuel	3,356,866	0	3,356,866	0	3,356,866
18	447.002: Sales For Resale- Margins Retained	38,009,676	0	38,009,676	0	38,009,676
19	449.100: Provision Rate Refunds	467,499	(467,499)	0	0	0
20	450.000: Forfeited Discounts	1,439,431	0	1,439,431	0	1,439,431
21	451.000: Misc Service Revenues	4,637,869	0	4,637,869	0	4,637,869
22	451.001: Misc Svc Revs - CUST	76,925	(419)	76,506	(34,267)	42,240
23	451.002: Misc Svc Revs - DIST	105,158	257	105,415	15,317	120,732
24	451.003: Misc Svc Revs - METER	431,400	10,015	441,416	(221,997)	219,419
25	451.004: Misc Svc Revs - OTHER	2,796	(2,796)	0	0	0
26	451.010: Energy Efficiency Revenues	8,467,465	0	8,467,465	0	8,467,465
27	454.000: Rent From Electric Property	3,896,929	0	3,896,929	0	3,896,929
28	456.000: Other Electric Revenues	7,483,107	0	7,483,107	0	7,483,107
29	456.001: 1/3 PV Common/WRF	247,511	0	247,511	0	247,511
30	456.100: Rev From Trans Of Elec Others	35,115,831	0	35,115,831	0	35,115,831
31	Total Other Operating Revenues	279,765,526	(864,627)	278,900,898	(240,947)	278,659,952
32	Total Operating Revenues	1,172,410,750	(5,429,545)	1,166,981,205	223,868,799	1,390,850,004
	<u>Steam Power Generation Expense</u>					
	<u>Operations Expense</u>					
33	500.000: Oper Supervision Eng	2,274,473	114,311	2,388,784	0	2,388,784
34	501.000: Fuel	66,590,423	(161,347)	66,429,076	0	66,429,076
35	502.000: Steam Exp	4,242,998	150,689	4,393,688	0	4,393,688
36	505.000: Electric Exp	5,286,262	70,694	5,356,956	0	5,356,956
37	506.000: Misc Steam Power Exp	2,982,396	39,087	3,021,483	0	3,021,483
38	507.000: Rents	573,507	0	573,507	0	573,507
39	509.000: Allowances	(9,351)	0	(9,351)	0	(9,351)
40	Total Operations Expense	81,940,709	213,434	82,154,143	0	82,154,143
	<u>Maintenance Expense</u>					
41	510.000: Maint Superv and Eng	2,313,878	128,746	2,442,624	0	2,442,624
42	511.000: Maint Of Structures	1,334,673	16,813	1,351,486	0	1,351,486

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
SPONSOR: SIERRA, STEVEN A
PREPARER: ARAGON, ASHLEY LAREE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
43	512.000: Maint Of Boiler Plant	8,561,597	(34,618)	8,526,979	0	8,526,979
44	513.000: Maint Of Electric Plant	9,056,363	(109,752)	8,946,611	0	8,946,611
45	514.000: Maint Of Misc Steam Plt	3,573,815	27,309	3,601,124	0	3,601,124
46	Total Maintenance Expense	24,840,326	28,498	24,868,824	0	24,868,824
47	Total Steam Power Generation Expense	106,781,035	241,933	107,022,967	0	107,022,967
Nuclear Power Generation Expense						
Operations Expense						
48	517.000: Oper Supervision and Eng	13,891,970	0	13,891,970	0	13,891,970
49	517.001: 1/3 PV Common/WRF	132,888	0	132,888	0	132,888
50	518.000: Nuclear Fuel Expense	31,066,671	(9,757,788)	21,308,883	0	21,308,883
51	519.000: Coolants and Water	7,960,931	(103,273)	7,857,658	0	7,857,658
52	519.001: 1/3 PV Common/WRF	3,980,466	0	3,980,466	0	3,980,466
53	520.000: Steam Exp	5,387,365	(257,920)	5,129,445	0	5,129,445
54	520.001: 1/3 PV Common/WRF	8,516	0	8,516	0	8,516
55	523.000: Electric Exp	7,651,787	0	7,651,787	0	7,651,787
56	523.001: 1/3 PV Common/WRF	39,372	0	39,372	0	39,372
57	524.000: Misc Nuclear Power Exp	51,347,793	(1,544,522)	49,803,271	0	49,803,271
58	524.005: 1/3 PV Common/WRF	1,623,603	0	1,623,603	0	1,623,603
59	Total Operation Expense	123,091,360	(11,663,503)	111,427,857	0	111,427,857
Maintenance Expense						
60	528.000: Maint Supervision and Eng	3,138,501	(777,792)	2,360,709	0	2,360,709
61	528.001: 1/3 PV Common/WRF	2,521	0	2,521	0	2,521
62	529.000: Maint Of Structures	1,545,250	(173,981)	1,371,269	0	1,371,269
63	529.001: 1/3 PV Common/WRF	66,819	0	66,819	0	66,819
64	530.000: Maint Of Reactor Plant Equip	7,599,397	(1,360,818)	6,238,579	0	6,238,579
65	530.001: 1/3 PV Common/WRF	34,633	0	34,633	0	34,633
66	531.000: Maint Of Electric Plant	9,503,017	(943,275)	8,559,742	0	8,559,742
67	531.001: 1/3 PV Common/WRF	151,476	0	151,476	0	151,476
68	532.000: Maint Of Misc Nuclear Plant	1,753,727	(162,468)	1,591,259	0	1,591,259
69	532.001: 1/3 PV Common/WRF	(22,469)	0	(22,469)	0	(22,469)
70	Total Maintenance Expense	23,772,872	(3,418,334)	20,354,538	0	20,354,538
71	Total Nuclear Power Generation	146,864,232	(15,081,837)	131,782,395	0	131,782,395
Other Power Generation Expenses						
Operations Expense						
72	546.000: Oper Superv and Eng	1,957,542	91,988	2,049,530	0	2,049,530
73	547.000: Fuel	39,004,067	(94,728)	38,909,339	0	38,909,339
74	548.000: Generation Exp	969,651	0	969,651	0	969,651
75	549.000: Misc Other Pwr Gen Exp	224,897	1,642	226,539	0	226,539
76	550.000: Rents	294,957	0	294,957	0	294,957
77	Total Operations Expense	42,451,114	(1,098)	42,450,016	0	42,450,016
Maintenance Expense						
78	551.000: Maint Superv and Eng	308,641	15,240	323,881	0	323,881
79	552.000: Maint Of Structures	704,700	16,013	720,713	0	720,713
80	553.000: Maint Gen and Elec Plt	10,198,418	94,320	10,292,738	0	10,292,738
81	553.200: Other Gen Computer Software	362,140	0	362,140	0	362,140
82	554.000: Maint Of Misc Other Pwr	1,392,625	21,105	1,413,730	0	1,413,730
83	Total Maintenance Expense	12,966,523	146,679	13,113,201	0	13,113,201

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
SPONSOR: SIERRA, STEVEN A
PREPARER: ARAGON, ASHLEY LAREE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
84	Total Other Power Generation Expense	55,417,636	145,581	55,563,217	0	55,563,217
	<u>Other Power Supply Expense</u>					
85	555.000: Purchased Power	133,340,916	0	133,340,916	0	133,340,916
86	555.001: Purchased Power- Non-Recon - Capacity	0	653,366	653,366	0	653,366
87	555.002: Purchased Power - Non-Recon - Other	0	0	0	0	0
88	555.003: Capacity - Buena Vista Battery	0	3,276,000	3,276,000	0	3,276,000
89	555.004: Capacity - Carne Battery	0	8,572,200	8,572,200	0	8,572,200
90	555.005: Capacity - Santa Teresa Battery	0	7,770,000	7,770,000	0	7,770,000
91	555.300: Other Power Gen Unbundled Env Cred	44,000	0	44,000	0	44,000
92	556.000: Sys Control Load Dispatch	842,015	(11,940)	830,075	0	830,075
93	556.001: 1/3 PV Common/WRF	420,280	0	420,280	0	420,280
94	557.000: Other Exp	0	0	0	0	0
95	Total Other Power Supply Expense	134,647,211	20,259,626	154,906,837	0	154,906,837
96	Total Power Production Expense	443,710,114	5,565,302	449,275,416	0	449,275,416
	<u>Solar Expense</u>					
	<u>Operations Expense</u>					
97	558.100: Solar Operation Sup And Eng	55,224	0	55,224	0	55,224
98	558.200: Solar Panel Gen And Other Plant Op Exp	4,051	0	4,051	0	4,051
99	558.400: Solar Rents	283,910	0	283,910	0	283,910
100	Total Operations	343,184	0	343,184	0	343,184
	<u>Maintenance Expense</u>					
101	558.600: Solar Maintenance Sup And Eng	30,338	0	30,338	0	30,338
102	558.700: Solar Panels Structures And Equip	249,441	0	249,441	0	249,441
103	Total Maintenance	279,779	0	279,779	0	279,779
104	Total Solar Expense	622,963	0	622,963	0	622,963
	<u>Transmission Expense</u>					
	<u>Operations Expense</u>					
105	560.000: Oper Superv and Eng	671,680	45,607	717,287	0	717,287
106	561.100: Load Dispatch - Reliability	109,360	5,824	115,183	0	115,183
107	561.200: Load Dispatch - Monitor & Oper Trans Sys	1,197,387	46,583	1,243,970	0	1,243,970
108	561.300: Load Dispatch - Trans Service & Sched	1,157,233	58,336	1,215,569	0	1,215,569
109	561.400: Scheduling, Sys Control & Dispatch Ser	686,148	36,012	722,160	0	722,160
110	561.500: Reliability, Planning & Standards Development	83,263	0	83,263	0	83,263
111	562.000: Station Exp	366,920	1,358	368,278	0	368,278
112	563.000: Overhead Line Exp	388,101	17,815	405,916	0	405,916
113	565.000: Transm Of Elec By Others	8,832,558	0	8,832,558	0	8,832,558
114	566.000: Misc Transmission Exp	9,164,549	250,439	9,414,988	0	9,414,988
115	567.000: Rents	426,908	0	426,908	0	426,908
116	Total Operations Expense	23,084,105	461,974	23,546,079	0	23,546,079
	<u>Maintenance Expense</u>					
117	568.000: Maint Superv and Eng	17,139	0	17,139	0	17,139
118	569.000: Maint Of Structures	20,641	0	20,641	0	20,641
119	569.100: Maintenance of Computer Hardware	532,538	16,099	548,637	0	548,637
120	569.200: Maint of Comp Softwr	2,900,143	33,478	2,933,621	0	2,933,621
121	569.300: Maintenance of Communication Equipment	237,463	4,149	241,612	0	241,612
122	570.000: Maint Of Station Equip	585,441	48	585,489	0	585,489

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
SPONSOR: SIERRA, STEVEN A
PREPARER: ARAGON, ASHLEY LAREE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
123	571.000: Maint Of Overhead Lines	1,466,668	40,740	1,507,408	0	1,507,408
124	573.000: Maint Misc Trans Plant	201,455	1,110	202,565	0	202,565
125	Total Maintenance Expense	5,961,487	95,624	6,057,111	0	6,057,111
126	Total Transmission Expense	29,045,592	557,598	29,603,190	0	29,603,190
	<u>Distribution Expense</u>					
	<u>Operations Expense</u>					
127	580.000: Oper Superv and Eng	1,201,954	61,181	1,263,135	0	1,263,135
128	582.000: Station Exp	556,356	21,536	577,892	0	577,892
129	583.000: Overhead Line Exp	705,514	25,891	731,405	0	731,405
130	584.000: Underground Line Exp	986,113	603	986,716	0	986,716
131	585.000: Street Light Signal Sys	5,968	31	5,999	0	5,999
132	586.000: Meter Exp	1,562,840	69,623	1,632,463	0	1,632,463
133	587.000: Customer Installs Exp	763,403	36,052	799,455	0	799,455
134	588.000: Misc Distribution Exp	9,455,860	338,339	9,794,199	0	9,794,199
135	589.000: Rents	497,648	0	497,648	0	497,648
136	Total Operations Expense	15,735,655	553,257	16,288,912	0	16,288,912
	<u>Maintenance Expense</u>					
137	590.000: Maint Superv and Eng	46	0	46	0	46
138	592.200: Dist Expenses Computer Hardware	18,949	0	18,949	0	18,949
139	592.000: Maint Of Station Equip	2,003,720	53,223	2,056,943	0	2,056,943
140	592.300: Dist Expenses Computer Software	2,037,050	0	2,037,050	0	2,037,050
141	592.400: Dist Expenses Communication Equipment	53,582	1,354	54,936	0	54,936
142	593.000: Maint Of Overhead Lines	8,062,719	170,565	8,233,284	0	8,233,284
143	594.000: Maint Underground Lines	1,363,030	22,664	1,385,694	0	1,385,694
144	595.000: Maint Line Transformers	929	0	929	0	929
145	596.000: Maint Street Light Signal	237,175	9,251	246,426	0	246,426
146	597.000: Maint Of Meters	596,214	29,340	625,554	0	625,554
147	598.000: Maint Misc Distr Plant	531,392	2,326	533,718	0	533,718
148	Total Maintenance Expense	14,904,806	288,724	15,193,530	0	15,193,530
149	Total Distribution Expense	30,640,461	841,981	31,482,441	0	31,482,441
	<u>Customer Accounts Expense</u>					
150	901.000: Supervision	6,765	0	6,765	0	6,765
151	902.000: Meter Reading Exp	1,699,026	71,934	1,770,960	0	1,770,960
152	903.000: Cust Records Coll Exp	16,112,115	342,555	16,454,669	0	16,454,669
153	903.001: Major Account Reps	0	0	0	0	0
154	904.000: Uncollectible Accounts	695,275	2,529,424	3,224,699	776,405	4,001,105
155	905.000: Misc Cust Account Exp	333,907	159	334,066	0	334,066
156	Total Customer Accounts Expense	18,847,088	2,944,071	21,791,159	776,405	22,567,565
	<u>Customer Svcs. & Info. Expense</u>					
157	908.000: Customer Assistance Exp	202,549		202,549		202,549
	<u>Administrative & General Expense</u>					
158	920.000: Admin General Salaries	35,303,494	1,784,757	37,088,251	0	37,088,251
159	921.000: Office Supplies and Exp	6,601,183	(32,635)	6,568,548	0	6,568,548
160	922.000: Administrative Expenses Transferred	(11,021,713)	(457,869)	(11,479,582)	0	(11,479,582)
161	923.000: Outside Services Employed	10,498,819	(1,902,657)	8,596,162	0	8,596,162
162	923.001: TVRPP Costs	0	0	0	0	0

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
SPONSOR: SIERRA, STEVEN A
PREPARER: ARAGON, ASHLEY LAREE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
163	924.000: Property Insurance	5,980,253	(304,623)	5,675,630	0	5,675,630
164	925.000: Injuries and Damages	9,623,608	(4,595,019)	5,028,588	0	5,028,588
165	926.000: Employee Pens and Bens	18,856,517	(5,157,007)	13,699,510	0	13,699,510
166	926.001: Major Account Reps	0	0	0	0	0
167	928.000: Regulatory Commission Exp	5,118,731	(712,031)	4,406,700	502,964	4,909,664
168	928.010: Energy Efficiency Expense	8,467,465	0	8,467,465	0	8,467,465
169	930.100: General Advertising Exp	1,695,091	(1,249,044)	446,047	0	446,047
170	930.200: Misc General Exp	3,236,584	(43,393)	3,193,191	0	3,193,191
171	930.201: Interest on Customer Deposits	0	562,958	562,958	0	562,958
172	930.202: BOARD OF DIRECTORS ADJ	0	(766,054)	(766,054)	0	(766,054)
173	930.204: 1/3 PV Common/WRF	20,025	0	20,025	0	20,025
174	931.000: Rents	272,557	0	272,557	0	272,557
175	935.000: Maint Of General Plant	4,025,951	8,335	4,034,285	0	4,034,285
176	935.100: A&G Computer Hardware	667,617	0	667,617	0	667,617
177	935.200: A&G Computer Software	12,776,517	1,294	12,777,810	0	12,777,810
178	935.300: A&G Communication Equipment	159,331	8,469	167,800	0	167,800
179	Total Administrative & General Expense	112,282,029	(12,854,520)	99,427,509	502,964	99,930,473
180	Total Operation & Maintenance Expense	635,350,796	(2,945,568)	632,405,228	1,279,369	633,684,597
<u>Depreciation and Amortization</u>						
181	403.000: Depreciation Expense	169,505,910	47,348,490	216,854,400	0	216,854,400
182	403.100: Depr Expense Asset Ret Oblg	(1,012,333)	1,012,333	0	0	0
183	404.000: Amortization Of Elec Plant	26,704,920	3,439,349	30,144,269	0	30,144,269
184	Total Depreciation and Amortization	195,198,497	51,800,172	246,998,669	0	246,998,669
<u>Regulatory Debits and Credits</u>						
185	407.000: Amort Unrec PIt&Reg	2,219,832	(547,059)	1,672,773	0	1,672,773
186	407.300: Regulatory Debits	4,418,579	924,888	5,343,467	0	5,343,467
187	407.XXX: Amort on Reacquired Debt	0	205,488	205,488	0	205,488
188	Total Regulatory Debits and Credits	6,638,411	583,317	7,221,728	0	7,221,728
<u>Decommissioning and Accretion Expense</u>						
189	411.109: Accretion Expense	14,782,100	(11,116,911)	3,665,189	0	3,665,189
190	411.111: 1/3 PV Common/WRF	500,719	(500,719)	(0)	0	(0)
191	Total Decommissioning and Accretion Expense	15,282,819	(11,617,630)	3,665,189	0	3,665,189
<u>Taxes Other Than Income Taxes</u>						
192	408.100: Taxes Other Than Income Oper	84,829,099	(897,643)	83,931,456	9,597,335	93,528,791
193	408.101: 1/3 PV Common/WRF	1,192,418	0	1,192,418	0	1,192,418
194	Total Taxes Other Than Income Taxes	86,021,517	(897,643)	85,123,874	9,597,335	94,721,209
<u>Current Income Taxes</u>						
195	409.100: Inc Tax - Util Oper Inc - Fed	21,461,168	(3,932,030)	17,529,138	42,868,574	60,397,712
196	409.101: Inc Tax - Util Oper Inc - TX	1,901,142	(192,325)	1,708,817	1,073,054	2,781,871
197	409.102: Inc Tax - Util Oper Inc - NM	1,154,388	(553,766)	600,622	1,746,842	2,347,464
198	409.103: Inc Tax - Util Oper Inc - AZ	802,476	(382,150)	420,326	1,030,446	1,450,772
199	Total Current Income Taxes	25,319,174	(5,060,271)	20,258,903	46,718,915	66,977,818
<u>Deferred Income Taxes</u>						
200	410.100: Prov Def Inc Tax Util Oper	95,120,477	4,923,282	100,043,759	0	100,043,759
201	411.100: Prov Def Inc Tax Cr Util Oper	(101,002,994)	(269,861)	(101,272,855)	0	(101,272,855)

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
SPONSOR: SIERRA, STEVEN A
PREPARER: ARAGON, ASHLEY LAREE
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
202	Total Deferred Income Taxes	(5,882,517)	4,653,421	(1,229,096)	0	(1,229,096)
203	411.400: Investment Tax Credit Adjustments, Operations	(2,010,163)	(156,044)	(2,166,207)	0	(2,166,207)
204	Total Operating Expenses	955,918,533	36,359,754	992,278,287	57,595,619	1,049,873,906
205	Total Operating Income	\$ 216,492,217	\$ (41,789,299)	\$ 174,702,918	\$ 166,273,180	\$ 340,976,098
<u>Rate Base</u>						
206	101.000: Electric Plant In Service	7,313,883,728	(689,191,220)	6,624,692,508	0	6,624,692,508
207	105.000: Plant Held For Future Use	8,561,152	0	8,561,152	0	8,561,152
208	108.000: Accum Prov For Depreciation	(2,922,186,801)	870,498,804	(2,051,687,996)	0	(2,051,687,996)
209	111.000: Accum Prov For Amortization	0	0	0	0	0
210	Net Plant in Service	4,400,258,080	181,307,584	4,581,565,664	0	4,581,565,664
<u>Additions to Rate Base</u>						
211	107.000: Construction Work In Progress	628,128,505	(628,128,505)	0	0	0
212	120.501: Dry Cask Storage-CWIP	1,797	(1,797)	(0)	0	(0)
213	120.502: Dry Cask Storage-Asset	4,680	(4,680)	0	0	0
214	120.503: Amort of Nuclear Fuel	(66,931,173)	66,931,173	0	0	0
215	120.505: Amort RCF Issuance Costs - NF	(831,344)	831,344	0	0	0
216	120.507: Accum Issuance Cost \$110 Sr - Current	0	0	0	0	0
217	120.508: Accum Amort \$65MM SR NP Issuance Costs-NF	(437,836)	437,836	0	0	0
218	120.509: Accum Amort \$45MM SR RGRT Issuance Cost	(162,386)	162,386	0	0	0
219	120.601: Nuclear Fuel In Process	74,379,914	(74,379,914)	0	0	0
220	120.602: Nuclear Fuel In Stock	0	0	0	0	0
221	120.603: Nuclear Fuel In Reactor	111,620,414	(111,620,414)	0	0	0
222	120.605: Unamortized Issuance Costs RCF	827,468	(827,468)	(0)	0	(0)
223	120.607: Unamortized Issuance Costs \$110M Sr NP - Current	0	0	0	0	0
224	120.608: Unamortized Issuance Costs \$65M Sr NP	1,088,250	(1,088,250)	0	0	0
225	120.609: Unamortized Issuance Costs \$45M SR RGRT	417,741	(417,741)	(0)	0	(0)
226	131.XXX: Cash Working Capital	0	(731)	(731)	268,714	267,983
227	151.000: Fuel Stock	1,732,197	(1,161)	1,731,036	0	1,731,036
228	151.001: PVNGS 1/3	149,890	(7,381)	142,509	0	142,509
229	154.000: Plant Materials Oper Supplies	108,137,756	(7,844,193)	100,293,563	0	100,293,563
230	154.001: PVNGS 1/3	12,133,306	(434,832)	11,698,474	0	11,698,474
231	158.100: Allowances	578,774	0	578,774	0	578,774
232	163.000: Stores Expense Undistributed	11,852	(14,918)	(3,066)	0	(3,066)
233	165.000: Prepayments	20,852,140	1,052,514	21,904,655	0	21,904,655
234	165.001: PVNGS 1/3	1,057,651	1,391,321	2,448,972	0	2,448,972
235	182.300: Tax Regulatory Assets	41,216,122	(33,440,078)	7,776,044	0	7,776,044
236	182.203: Unrec Plnt Legacy Mtrs TX	44,918,868	0	44,918,868	0	44,918,868
237	182.204: Unrec Plnt Legacy Mtrs NM	12,594,249	(12,594,249)	(0)	0	(0)
238	182.205: Unrec Lgcy Mtrs NM Accum	(4,929,672)	4,929,672	(0)	0	(0)
239	182.206: Unrec Lgcy Mtrs TX Accum	(21,285,143)	0	(21,285,143)	0	(21,285,143)
240	182.309: Curr Portion - Reg Assets	5,133,940	(5,132,775)	1,165	0	1,165
241	182.310: Def Fuel Undercollection	(1)	1	0	0	0
242	182.350: Amort of Nuclear Fuel	(3,743,492)	3,743,492	0	0	0
243	182.360: Nuclear Fuel in Reactor	6,773,759	(6,773,759)	(0)	0	(0)
244	182.391: Other Regulatory Assets- Coal Reclamation	429,293	(429,293)	(0)	0	(0)
245	182.399: Other Regulatory Assets	40,193,439	(19,636,802)	20,556,637	0	20,556,637

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE A-03 SUMMARY OF COST OF SERVICE AND RATE BASE ADJUSTMENTS - TOTAL COMPANY
 SPONSOR: SIERRA, STEVEN A
 PREPARER: ARAGON, ASHLEY LAREE
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	REG - FERC ACCOUNT	Base Period	Total Adjustments	Adjusted Balance	To Reflect Rate Relief	Test Year Period
246	186.000: Miscellaneous Deferred Debits	29,768,517	(27,702,500)	2,066,018	0	2,066,018
247	186.001: PVNGS 1/3	1,033,009	(1,033,009)	0	0	0
248	189.001: Unamort Loss Reacquired Debt- NM only	8,797,523	(6,999,503)	1,798,020	0	1,798,020
249	189.010: Curr Portion - Unamort Loss on Reacquired Debt	950,256	(950,256)	0	0	0
250	190.000: Accum Deferred Income Taxes	198,441,970	(96,292,122)	102,149,848	0	102,149,848
251	Total Additions to Rate Base	1,253,052,231	(956,276,591)	296,775,640	268,714	297,044,354
<u>Deductions to Rate Base</u>						
252	235.000: Customer Deposits	(11,208,714)	0	(11,208,714)	0	(11,208,714)
253	252.000: Customer Advances For Constr	(62,681,119)	0	(62,681,119)	0	(62,681,119)
254	254.300: Tax Regulatory Liabilities	(233,293,752)	3,244,783	(230,048,968)	0	(230,048,968)
255	254.310: Deferred Fuel Overcollection	(37,270,134)	37,270,134	0	0	0
256	254.305: Curr Portion - Reg Liab	(8,816,209)	8,816,209	(0)	0	(0)
257	254.399: Other Regulatory Liab Liab	(247,931)	247,931	(0)	0	(0)
258	282.000: Accum Def Inc Tax Other Prop	(568,738,621)	82,216,972	(486,521,649)	0	(486,521,649)
259	283.000: Accum Def Inc Taxes Other	(42,942,425)	36,166,706	(6,775,719)	0	(6,775,719)
260	Total Deductions to Rate Base	(965,198,904)	167,962,734	(797,236,169)	0	(797,236,169)
261	Total Rate Base	\$ 4,688,111,407	\$ (607,006,273)	\$ 4,081,105,135	\$ 268,714	\$ 4,081,373,848

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-04: SUMMARY OF RATE BASE - TOTAL COMPANY
SPONSOR: CYNTHIA S. PRIETO
PREPARER: ASHLEY L. ARAGON
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

(a)		(b)	(c)	(d)	(e)	(f)
Line No.	Description	Base Period ⁽¹⁾	Adjustments at Existing Rates ⁽²⁾	Base Period As Adjusted	Adjustments at Proposed Rates ⁽²⁾	Test Year Period
Net Plant In Service						
1	Plant in Service	\$ 7,313,883,728	\$ (689,191,220)	\$ 6,624,692,508	\$ 0	\$ 6,624,692,508
2	Accum Depreciation & Amortization	(2,922,186,801)	870,498,804	(2,051,687,996)	0	(2,051,687,996)
3	Subtotal Net Plant In Service	4,391,696,927	181,307,584	4,573,004,512	0	4,573,004,512
Additions to Rate Base						
4	Land Held for Future Use	8,561,152	0	8,561,152	0	8,561,152
5	CWIP	628,128,505	(628,128,505)	0	0	0
6	Working Cash	0	(731)	(731)	268,714	267,983
7	Fuel Inventory	2,460,860	(8,542)	2,452,318	0	2,452,318
8	Nuclear Fuel	119,977,525	(119,977,525)	0	0	0
9	Materials & Supplies	120,282,914	(8,293,943)	111,988,971	0	111,988,971
10	Prepayments	21,909,791	2,443,836	24,353,627	0	24,353,627
11	Coal Reclamation Asset	429,293	(429,293)	0	0	0
12	Regulatory Assets	58,105,424	(35,749,602)	22,355,822	0	22,355,822
13	Accumulated Deferred Income Taxes	198,441,970	(96,292,122)	102,149,848	0	102,149,848
14	Tax Regulatory Assets	41,216,122	(33,440,079)	7,776,043	0	7,776,043
15	Miscellaneous Deferred Debits	30,801,526	(28,735,508)	2,066,018	0	2,066,018
16	Unrecovered Plant and Regulatory Study Costs	31,298,302	(7,664,577)	23,633,725	0	23,633,725
17	Subtotal Additions to Rate Base	1,261,613,384	(956,276,591)	305,336,793	268,714	305,605,507
Deductions from Rate Base						
18	Customer Deposits	(11,208,714)	0	(11,208,714)	0	(11,208,714)
19	Regulatory Liabilities	(46,334,273)	46,334,273	0	0	0
20	Tax Regulatory Liabilities	(233,293,752)	3,244,783	(230,048,969)	0	(230,048,969)
21	Customer Advances - Construction	(62,681,119)	0	(62,681,119)	0	(62,681,119)
22	Accumulated Deferred Income Taxes	(611,681,046)	118,383,678	(493,297,368)	0	(493,297,368)
23	Subtotal Deductions from Rate Base	(965,198,904)	167,962,734	(797,236,170)	0	(797,236,170)
24	Total	\$ 4,688,111,407	\$ (607,006,273)	\$ 4,081,105,134	\$ 268,714	\$ 4,081,373,848
25	Return on Rate Base					\$ 340,976,092
26	Rate of Return on Rate Base					8.354%

⁽¹⁾ Total Company and Total Electric are the same.
⁽²⁾ Please refer to Schedule A-3 and the Direct Testimony of EPE witness Prieto.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-04: SUMMARY OF RATE BASE - JURISDICTIONAL
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Base Period	Adjustments at Existing Rates ⁽¹⁾	Base Period As Adjusted	Adjustments at Proposed Rates ⁽¹⁾	Test Year Period
	Net Plant In Service					
1	Plant in Service	1,372,005,363	(87,065,335)	\$ 1,284,940,027	\$ 0	\$ 1,284,940,027
2	Accum Depreciation & Amortization	(545,386,330)	106,886,120	(438,500,210)	0	(438,500,210)
3	Subtotal Net Plant In Service	826,619,033	19,820,785	846,439,818	0	846,439,818
	Additions to Rate Base					
4	Land Held for Future Use	2,445,408	13,343	2,458,752	0	2,458,752
5	CWIP	133,161,235	(133,161,235)	0	0	0
6	Working Cash	0	(800,608)	(800,608)	290,894	(509,714)
7	Fuel Inventory	575,922	(43,904)	532,018	0	532,018
8	Nuclear Fuel	29,899,868	(29,899,868)	0	0	0
9	Materials & Supplies	19,553,835	(296,226)	19,257,609	0	19,257,609
10	Prepayments	4,110,658	268,623	4,379,281	0	4,379,281
11	Coal Reclamation Asset	429,293	(429,293)	0	0	0
12	Regulatory Assets	17,371,416	(9,936,725)	7,434,691	0	7,434,691
13	Accumulated Deferred Income Taxes	44,669,834	(21,277,401)	23,392,433	0	23,392,433
14	Tax Regulatory Assets	9,072,141	(7,322,155)	1,749,986	0	1,749,986
15	Miscellaneous Deferred Debits	818,248	(395,651)	422,598	0	422,598
16	Unrecovered Plant and Regulatory Study Costs	7,664,577	(7,664,577)	0	0	0
17	Subtotal Additions to Rate Base	269,772,437	(210,945,679)	58,826,758	290,894	59,117,652
	Deductions from Rate Base					
18	Customer Deposits	(1,823,829)	5,665	(1,818,164)	0	(1,818,164)
19	Regulatory Liabilities	(19,086,840)	19,086,840	0	0	0
20	Tax Regulatory Liabilities	(51,898,927)	126,786	(51,772,141)	0	(51,772,141)
21	Customer Advances - Construction	(14,042,593)	(0)	(14,042,593)	0	(14,042,593)
22	Accumulated Deferred Income Taxes	(133,373,553)	22,461,545	(110,912,009)	0	(110,912,009)
23	Subtotal Deductions from Rate Base	(220,225,743)	41,680,835	(178,544,907)	0	(178,544,907)
24	Total	\$ 876,165,727	\$ (149,444,059)	\$ 726,721,668	\$ 290,894	\$ 727,012,562
25	Return on Rate Base				\$	60,737,862
26	Rate of Return on Rate Base					8.354%

⁽¹⁾ Please refer to Schedule A-3 and the Direct Testimony of EPE witness Adrian Hernandez.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE A-5: SUMMARY OF TOTAL CAPITALIZATION
AND THE WEIGHTED AVERAGE COST OF CAPITAL
SPONSOR: RICHARD GONZALEZ
PREPARER: JO ANN JUDD
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE A-5
PAGE 1 OF 1

(a)		(b)		(c)	
<u>Test Year Period: ⁽¹⁾</u>					
Line	Description	Capitalization as of 30-Sep-25	Percent of Total	Cost of Capital	Weighted Avg. Cost of Capital
1	Long-Term Debt	\$2,027,489,483	44.4765%	5.4263%	2.4134%
2	Common Equity	<u>2,531,079,053</u>	<u>55.5235%</u>	10.7000%	<u>5.9410%</u>
3	Total	<u>4,558,568,536</u>	100.0000%		<u>8.3544%</u>

<u>Base Period: ⁽¹⁾</u>					
Line	Description	Capitalization as of 30-Sep-25	Percent of Total	Cost of Capital	Weighted Avg. Cost of Capital
4	Long-Term Debt	\$1,854,489,493	42.9560%	5.3332%	2.2909%
5	Common Equity	<u>2,462,690,053</u>	<u>57.0440%</u>	8.2208%	<u>4.6895%</u>
6	Total	<u>4,317,179,546</u>	100.0000%		<u>6.9804%</u>

Test Year Period Adjustments:

7	Long-term Debt	173,000,000
8	Common Equity	68,389,000

Note:

⁽¹⁾ Refer to Schedule G-1.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE B-1: ORIGINAL COST OF PLANT IN SERVICE BY PRIMARY ACCOUNT
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	FERC Account & Description	Base Period Beginning Balance	Additions	Retirements	Transfers ⁽¹⁾	Base Period Ending Balance	Test Year Period Adjustments ⁽²⁾	Test Year Period Adjusted Balance
1	101: Electric Plant in Service	\$ 5,260,646,841	\$ 284,479,072	\$ (138,683,050)	\$ -	\$ 5,406,442,863	\$ (689,191,224)	\$ 4,717,251,639
2	101.1: Property Under Capital Lease ⁽³⁾	3,375,641	(531,212)	-	-	2,844,429	-	2,844,429
3	102: Electric Plant Purch Or Sold	-	-	-	-	-	-	-
4	103: Experimental Electric Plant	-	-	-	-	-	-	-
5	104: Electric Plant Leased to Others	-	-	-	-	-	-	-
6	105: Plant Held For Future Use	8,264,345	296,808	-	-	8,561,152	-	8,561,152
7	106: Completed Construction Not Classified	1,652,955,239	254,485,626	-	-	1,907,440,865	-	1,907,440,865
8	107: Construction Work In Progress	459,081,092	708,738,758	-	(539,691,345)	628,128,505	(628,128,505)	-
9	Total	<u>\$ 7,384,323,158</u>	<u>\$ 1,247,469,051</u>	<u>\$ (138,683,050)</u>	<u>\$ (539,691,345)</u>	<u>\$ 7,953,417,814</u>	<u>\$ (1,317,319,730)</u>	<u>\$ 6,636,098,085</u>

⁽¹⁾ Represents transfers to Plant in Service.

⁽²⁾ Please refer to Workpaper A-03 Adjustments No. 28, Plant in Service and No. 30, CWIP and the Direct Testimony of witness Cynthia S. Prieto for an explanation of each adjustment.

⁽³⁾ Property Under Capital Lease is not in the Company's requested rate base.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-2: ORIGINAL COST OF PLANT IN SERVICE BY DETAIL ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE B-02
PAGE 1 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance	Additions	Retirements	Transfers	Base Period Ending Balance	Test Year Period Adjustments ⁽²⁾	Test Year Period, As Adjusted
INTANGIBLE								
1	303 - MISC INTANGIBLE PLANT	\$ 235,000,812	\$ 17,298,549	\$ (64,706,891)	\$ (187,592,469)	\$ 0	\$ -	\$ 0
2	Subtotal INTANGIBLE	235,000,812	17,298,549	(64,706,891)	(187,592,469)	0	-	0
PRODUCTION PLANT								
STEAM PRODUCTION								
3	310 - LAND AND LAND RIGHTS	282,846	-	-	-	282,846	-	282,846
4	311 - STRUCTURES AND IMPROVEMENTS	85,462,475	1,785,408	-	-	87,247,883	(766,692)	86,481,191
5	312 - BOILER PLANT EQUIPMENT	225,255,744	5,065,145	-	-	230,320,889	(2,129,556)	228,191,333
6	313 - ENGINES/ENG-DRIVEN GENERATORS	129,086,890	7,080,274	-	-	136,167,164	(3,045,032)	133,122,132
7	314 - TURBOGENERATOR UNITS	216,445,064	112,549	-	-	216,557,613	(189,499)	216,368,114
8	315 - ACCESSORY ELECTRIC EQUIPMENT	49,116,852	895,720	-	-	50,012,573	(1,348,402)	48,664,171
9	315.10 STEAM COMPUTER HARDWARE	-	-	-	237,128	237,128	-	237,128
10	315.20 STEAM COMPUTER SOFTWARE	-	-	(38,517)	812,378	773,861	-	773,861
11	315.30 STEAM COMMUNICATION EQUIP	-	-	-	400,894	400,894	-	400,894
12	316 - MISC POWER PLANT EQUIPMENT	45,909,778	91,641	-	-	46,001,420	150	46,001,570
13	317 - ASSET RETIREMENT COSTS -STEAM	1,371,646	-	-	-	1,371,646	-	1,371,646
14	RATE BASE ADJUSTMENT	-	-	-	-	-	(737,280)	(737,280)
15	Subtotal STEAM PRODUCTION	752,931,296	15,030,738	(38,517)	1,450,400	769,373,917	(8,216,312)	761,157,604
NUCLEAR PRODUCTION								
16	303 - MISC INTANGIBLE PLANT	70,797,502	253,581	(57,116)	(70,993,967)	(0)	-	(0)
17	320 - LAND AND LAND RIGHTS	2,348,106	-	-	-	2,348,106	-	2,348,106
18	321 - STRUCTURES AND IMPROVEMENTS	571,795,779	12,472,248	(2,548,491)	68,038	581,787,574	-	581,787,574
19	322 - REACTOR PLANT EQUIPMENT	838,140,340	19,426,107	(2,212,561)	(68,039)	855,285,847	-	855,285,847
20	323 - TURBOGENERATOR UNITS	281,664,138	6,299,151	(1,304,130)	-	286,659,160	-	286,659,160
21	324 - ACCESSORY ELECTRIC EQUIPMENT	188,451,530	4,067,409	(480,815)	-	192,038,124	-	192,038,124
22	324.10 NUCLEAR COMPUTER HARDWARE	-	-	-	1,307,404	1,307,404	-	1,307,404
23	324.20 NUCLEAR COMPUTER SOFTWARE	-	3,428	-	70,993,967	70,997,396	-	70,997,396
24	324.30 NUCLEAR COMMUNICATION EQUIP	-	-	-	4,234,548	4,234,548	-	4,234,548
25	325 - MISC POWER PLANT EQUIPMENT	163,672,013	(2,456,783)	(321,770)	-	160,893,461	-	160,893,461
26	326 - ASSET RETIREMENT COSTS-NUCLEA	(34,759,475)	-	-	-	(34,759,475)	-	(34,759,475)
27	350 - LAND AND LAND RIGHTS	10,644	-	-	-	10,644	-	10,644
28	353 - STATION EQUIPMENT	14,890,327	-	-	-	14,890,327	-	14,890,327
29	354 - TOWERS AND FIXTURES	1,485,918	-	-	-	1,485,918	-	1,485,918
30	356 - OVERHEAD CONDUCTORS, DEVICES	258,414	-	-	-	258,414	-	258,414

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-2: ORIGINAL COST OF PLANT IN SERVICE BY DETAIL ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE B-02
PAGE 2 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance	Additions	Retirements	Transfers	Base Period Ending Balance	Test Year Period Adjustments ⁽²⁾	Test Year Period, As Adjusted
31	391.1 - OF&E-COMP EQUIP	1,279,912	111,774	(84,282)	(1,307,404)	(0)	-	(0)
32	392 - TRANSPORTATION EQUIPMENT	4,293,823	-	(1,479)	-	4,292,344	-	4,292,344
33	393 - STORES EQUIPMENT	13,550	-	-	-	13,550	-	13,550
34	394 - TOOLS, SHOP, GARAGE EQUIPMENT	1,416,018	156,601	-	-	1,572,619	-	1,572,619
35	396 - POWER OPERATED EQUIPMENT	4,921,844	-	(104,233)	-	4,817,611	-	4,817,611
36	397 - COMMUNICATION EQUIPMENT	4,234,548	-	-	(4,234,548)	-	-	-
37	398 - MISCELLANEOUS EQUIPMENT	355,911	30,823	-	-	386,734	-	386,734
38	RATE BASE ADJUSTMENT	-	-	-	-	-	(780,503,028)	(780,503,028)
39	Subtotal NUCLEAR PRODUCTION	2,115,270,844	40,364,340	(7,114,876)	(0)	2,148,520,307	(780,503,028)	1,368,017,278
SOLAR PRODUCTION								
40	338.1 SOLAR LAND & LAND RIGHTS	-	-	-	284,252	284,252	-	284,252
41	338.10 SOLAR COMPUTER SOFTWARE	-	515	-	250,817	251,332	-	251,332
42	338.11 SOLAR COMMUNICATION EQUIP	-	389,479	-	425,946	815,425	-	815,425
43	338.12 SOLAR MISC POWERPLANT EQUIP	-	1,535,194	-	(1,535,194)	-	-	-
44	338.2 SOLAR STRUCTURES & IMPROVE	-	28,780,490	-	25,723,094	54,503,584	-	54,503,584
45	338.40 SOLAR PANELS	-	75,332,222	-	16,048,063	91,380,286	-	91,380,286
46	338.50 SOLAR COLLECTOR SYSTEM	-	46,504,522	-	(34,145,946)	12,358,576	-	12,358,576
47	338.60 SOLAR GSU TRANSFORMERS	-	4,616,076	-	509,565	5,125,641	-	5,125,641
48	338.70 SOLAR INVERTERS	-	10,203,214	-	2,470,051	12,673,265	-	12,673,265
49	338.80 SOLAR OTH ACCESSORY ELECT EQ	-	6,180,709	-	15,298,738	21,479,447	-	21,479,447
50	338.9 SOLAR COMPUTER HARDWARE	-	4,029	-	1,963,777	1,967,806	-	1,967,806
51	340 - LAND AND LAND RIGHTS	-	-	-	-	-	-	-
52	341 - STRUCTURES AND IMPROVEMENTS	-	-	-	-	-	-	-
53	344 - GENERATORS	-	-	-	-	-	-	-
54	345 - ACCESSORY ELECTRIC EQUIPMENT	-	-	-	-	-	-	-
55	346 - MISC POWER PLANT EQUIPMENT	-	-	-	-	-	-	-
56	363 - STORAGE BATTERY EQUIPMENT	-	-	-	-	-	-	-
57	397 - COMMUNICATION EQUIPMENT	-	-	-	-	-	-	-
58	RATE BASE ADJUSTMENT	-	-	-	-	-	79,278,436	79,278,436
59	Subtotal SOLAR PRODUCTION	-	173,546,450	-	27,293,163	200,839,613	79,278,436	280,118,049
OTHER PRODUCTION								
60	340 - LAND AND LAND RIGHTS	2,753,322	-	-	(284,252)	2,469,070	-	2,469,070
61	341 - STRUCTURES AND IMPROVEMENTS	64,133,614	1,744,527	-	(3,000,807)	62,877,334	-	62,877,334
62	342 - FUEL HOLDERS, PRODUCRS, ACCESSR	38,282,746	126,144	-	-	38,408,890	-	38,408,890
63	343 - PRIME MOVERS	588,425,421	12,055,137	-	(101,315)	600,379,244	-	600,379,244

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-2: ORIGINAL COST OF PLANT IN SERVICE BY DETAIL ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE B-02
PAGE 3 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance	Additions	Retirements	Transfers	Base Period Ending Balance	Test Year Period Adjustments ⁽²⁾	Test Year Period, As Adjusted
64	344 - GENERATORS	81,449,584	(239,425)	-	(18,471,296)	62,738,864	-	62,738,864
65	345 - ACCESSORY ELECTRIC EQUIPMENT	67,702,869	59,573	(898,570)	(6,873,211)	59,990,661	-	59,990,661
66	345.10 OTHER PROD COMPUTER HARDWARE	-	363,015	-	38,758	401,774	-	401,774
67	345.20 OTHER PROD COMPUTER SOFTWARE	-	79,240	-	1,847,983	1,927,222	-	1,927,222
68	345.30 OTHER PROD COMMUNICATION EQ	-	-	-	469,761	469,761	-	469,761
69	346 - MISC POWER PLANT EQUIPMENT	10,852,474	387,536	(178,896)	(363,609)	10,697,504	-	10,697,504
70	347 - ASSET RETIREMENT COSTS -OTHER	199,966	-	-	-	199,966	-	199,966
71	RATE BASE ADJUSTMENT	-	-	-	-	-	1,950,796	1,950,796
72	Subtotal OTHER PRODUCTION	853,799,997	14,575,747	(1,077,466)	(26,737,989)	840,560,289	1,950,796	842,511,086
TRANSMISSION								
73	350 - LAND AND LAND RIGHTS	43,434,165	4,816,817	-	-	48,250,981	-	48,250,981
74	351.10 TRNSM COMPUTER HARDWARE	-	-	-	49,318	49,318	-	49,318
75	351.20 TRNSM COMPUTER SOFTWARE	-	-	(32,779)	32,779	-	-	-
76	351.30 TRNSM COMMUNICATION EQUIP	-	(119,655)	(549,420)	7,148,116	6,479,041	-	6,479,041
77	352 - STRUCTURES AND IMPROVEMENTS	35,459,168	11,952,351	-	-	47,411,519	-	47,411,519
78	353 - STATION EQUIPMENT	253,289,378	3,344,335	(121,629)	29,361	256,541,445	-	256,541,445
79	354 - TOWERS AND FIXTURES	28,373,234	-	-	-	28,373,234	-	28,373,234
80	355 - POLES AND FIXTURES	272,791,206	26,129,069	-	-	298,920,275	-	298,920,275
81	356 - OVERHEAD CONDUCTORS, DEVICES	95,661,223	7,179,863	(14,569)	14,569	102,841,087	-	102,841,087
82	359 - ROADS AND TRAILS	3,813,415	-	-	-	3,813,415	-	3,813,415
83	TRANSMISSION PV	-	-	-	-	-	-	-
84	RATE BASE ADJUSTMENT	-	-	-	-	-	(3,757,739)	(3,757,739)
85	Subtotal TRANSMISSION	732,821,789	53,302,781	(718,397)	7,274,143	792,680,315	(3,757,739)	788,922,576
DISTRIBUTION								
86	360 - LAND AND LAND RIGHTS	12,160,731	605,446	-	-	12,766,178	-	12,766,178
87	361 - STRUCTURES AND IMPROVEMENTS	35,867,949	992,331	-	-	36,860,280	-	36,860,280
88	362 - STATION EQUIPMENT	424,188,978	34,653,571	(46,881)	(80,727)	458,714,941	-	458,714,941
89	363 - Storage battery equipment	2,162,780	-	-	(2,162,780)	-	-	-
90	363.10 DIST COMPUTER HARDWARE	-	-	-	260,722	260,722	-	260,722
91	363.20 DIST COMPUTER SOFTWARE	-	1,212,037	(29,473)	23,926,913	25,109,477	-	25,109,477
92	363.30 DIST COMMUNICATION EQUIPMENT	-	510,212	(139,335)	5,933,179	6,304,056	-	6,304,056
93	364 - Poles, towers and fixtures	245,941,020	28,739,902	(1,227,338)	-	273,453,584	-	273,453,584
94	365 - Overhead conductors, devices	184,562,670	22,171,942	(621,790)	(1,060)	206,111,762	-	206,111,762
95	366 - Underground conduit	187,412,870	14,073,366	-	-	201,486,236	-	201,486,236
96	367 - Undergrnd conductors, devices	225,982,405	15,473,391	(464,545)	-	240,991,251	-	240,991,251

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-2: ORIGINAL COST OF PLANT IN SERVICE BY DETAIL ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE B-02
PAGE 4 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance	Additions	Retirements	Transfers	Base Period Ending Balance	Test Year Period Adjustments ⁽²⁾	Test Year Period, As Adjusted
97	368 - Line transformers	359,927,537	37,297,306	(1,897,497)	-	395,327,346	-	395,327,346
98	369 - SERVICES	71,386,490	4,979,260	-	-	76,365,750	-	76,365,750
99	370 - METERS	122,640,107	23,072,054	-	2,921,735	148,633,896	-	148,633,896
100	371 - INSTALLS CUSTOMER PREMISE	18,734,606	1,348,253	(374,956)	-	19,707,903	-	19,707,903
101	373 - STREET LIGHTING, SIGNAL SYSTEM	12,091,688	1,401,183	(14,479)	-	13,478,392	-	13,478,392
102	RATE BASE ADJUSTMENT	-	-	-	-	-	(6,309,374)	(6,309,374)
103	Subtotal DISTRIBUTION	1,903,059,832	186,530,252	(4,816,293)	30,797,981	2,115,571,773	(6,309,374)	2,109,262,399
ENERGY STORAGE								
104	387.30 ENERGY STORAGE EQUIP	-	-	-	2,162,780	2,162,780	-	2,162,780
105	Subtotal ENERGY STORAGE	-	-	-	2,162,780	2,162,780	-	2,162,780
GENERAL								
106	389 - LAND AND LAND RIGHTS	1,683,560	-	-	-	1,683,560	-	1,683,560
107	390 - STRUCTURES AND IMPROVEMENTS	144,350,945	6,136,476	(488,685)	-	149,998,736	-	149,998,736
108	391 - OFFICE FURNITURE, EQUIPMENT	45,678,749	2,261,471	(15,869,160)	(26,254,146)	5,816,914	-	5,816,914
109	392 - TRANSPORTATION EQUIPMENT	57,440,200	10,459,263	(5,479,897)	-	62,419,566	-	62,419,566
110	393 - STORES EQUIPMENT	231,409	26,284	(23,571)	-	234,121	-	234,121
111	394 - TOOLS, SHOP, GARAGE EQUIPMENT	9,385,878	2,362,551	-	-	11,748,429	-	11,748,429
112	395 - LABORATORY EQUIPMENT	6,432,379	565,850	(438,021)	-	6,560,208	-	6,560,208
113	396 - POWER OPERATED EQUIPMENT	6,245,761	72,748	(115,252)	-	6,203,257	-	6,203,257
114	397 - COMMUNICATION EQUIPMENT	40,973,777	2,133,346	(6,905,690)	(36,195,885)	5,547	-	5,547
115	397.10 GENERAL PLANT COMPUTER HW	-	2,336,056	(655,045)	25,726,609	27,407,620	-	27,407,620
116	397.2 GENERAL PLANT COMPUTER SW	-	9,596,052	(29,701,920)	159,813,882	139,708,013	-	139,708,013
117	397.30 GEN PLANT COMMUNICATION EQ	-	563,661	-	22,269,405	22,833,065	-	22,833,065
118	398 - MISCELLANEOUS EQUIPMENT	8,207,453	1,802,085	(533,366)	(7,875)	9,468,297	-	9,468,297
119	399.1 ASSET RETIREMENT COSTS-GEN	87,400	-	-	-	87,400	-	87,400
120	RATE BASE ADJUSTMENT	-	-	-	-	-	28,365,999	28,365,999
121	Subtotal GENERAL	320,717,511	38,315,841	(60,210,609)	145,351,990	444,174,733	28,365,999	472,540,732
122	Total ⁽¹⁾	\$ 6,913,602,080	\$ 538,964,698	\$ (138,683,050)	\$ 0	\$ 7,313,883,728	\$ (689,191,223)	\$ 6,624,692,505

⁽¹⁾ Includes FERC Account 106 Completed Construction Not Classified.

⁽²⁾ Please refer to Workpaper A-03 Adjustment No. 28, Plant in Service and the Direct Testimony of witness Cynthia S. Prieto for an explanation of each adjustment.

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-3: ORIGINAL COST OF PLANT IN SERVICE BY MONTHLY BALANCES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MACDALENA RODRIGUEZ
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE B-03
PAGE 1 OF 2

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Account & Description	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Jan - 2025	Feb - 2025	Mar - 2025	Apr - 2025	May - 2025	Jun - 2025	Jul - 2025	Aug - 2025	Sep - 2025
INTANGIBLE														
1	303 - MISC INTANGIBLE PLANT	\$ 235,000,812	\$ 246,988,162	\$ 248,824,472	\$ 186,926,272	\$ 741,261	\$ 0	\$ 0	\$ 0	\$ 6,703	\$ 6,703	\$ 7,049	\$ 7,150	\$ 7,150
2	Subtotal INTANGIBLE	235,000,812	246,988,162	248,824,472	186,926,272	741,261	0	0	0	6,703	6,703	7,049	7,150	7,150
Production Plant:														
STEAM PRODUCTION														
3	310 - LAND AND LAND RIGHTS	282,846	282,846	282,846	282,846	282,846	282,846	282,846	282,846	282,846	282,846	282,846	282,846	282,846
4	311 - STRUCTURES AND IMPROVEMENTS	85,462,475	85,473,663	85,524,211	85,704,615	85,709,123	85,718,729	85,788,272	86,069,759	86,072,911	86,576,718	87,251,764	87,286,762	87,247,883
5	312 - BOILER PLANT EQUIPMENT	225,255,744	225,253,051	225,649,821	225,989,969	225,990,389	225,990,389	225,986,223	228,559,689	228,904,040	230,228,842	230,389,679	230,488,033	230,320,889
6	313 - ENGINES/ENG-DRIVEN GENERATORS	129,086,890	129,797,925	130,894,999	130,881,390	130,881,390	135,023,362	136,342,519	136,774,893	136,483,863	136,464,033	136,443,506	136,516,538	136,167,164
7	314 - TURBOGENERATOR UNITS	216,445,064	216,656,812	217,393,107	216,663,552	216,724,065	214,908,778	215,028,785	215,044,894	215,433,060	215,490,138	217,287,050	217,287,228	216,557,613
8	315 - ACCESSORY ELECTRIC EQUIPMENT	49,116,852	49,116,852	49,116,852	49,816,999	49,816,999	49,801,753	49,801,753	49,777,176	49,909,175	50,028,132	50,025,865	50,025,865	50,012,573
9	315.10 STEAM COMPUTER HARDWARE	-	-	-	-	237,128	237,128	237,128	237,128	237,128	237,128	237,128	237,128	237,128
10	315.20 STEAM COMPUTER SOFTWARE	-	-	-	-	812,378	812,378	812,378	812,378	812,378	812,378	773,861	773,861	773,861
11	315.30 STEAM COMMUNICATION EQUIP	-	-	-	-	400,894	400,894	400,894	400,894	400,894	400,894	400,894	400,894	400,894
12	316 - MISC POWER PLANT EQUIPMENT	45,909,778	45,909,778	45,909,778	45,909,778	45,909,778	45,909,778	45,909,778	45,902,938	45,974,326	46,001,688	46,001,577	46,001,577	46,001,420
13	317 - ASSET RETIREMENT COSTS - STEAM	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646	1,371,646
14	Subtotal STEAM PRODUCTION	752,931,296	753,832,575	756,143,261	756,620,796	758,136,635	760,457,681	761,962,222	765,234,242	765,882,268	767,894,442	770,465,815	770,672,378	769,373,917
NUCLEAR PRODUCTION														
15	303 - MISC INTANGIBLE PLANT	70,797,502	70,797,265	70,741,520	70,741,520	252,447	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
16	320 - LAND AND LAND RIGHTS	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106	2,348,106
17	321 - STRUCTURES AND IMPROVEMENTS	571,795,779	572,181,607	572,447,192	573,016,880	578,119,685	578,576,375	581,183,338	581,172,465	581,445,174	581,398,449	581,319,628	581,321,088	581,787,574
18	322 - REACTOR PLANT EQUIPMENT	838,140,340	837,039,805	837,339,848	848,583,786	853,257,945	854,030,979	854,668,701	854,422,896	854,048,559	854,018,099	857,889,251	857,161,518	855,285,847
19	323 - TURBOGENERATOR UNITS	281,664,138	281,674,870	280,945,362	283,997,478	283,869,007	283,827,225	283,828,158	283,896,639	283,775,719	283,970,588	286,655,085	286,686,158	286,659,160
20	324 - ACCESSORY ELECTRIC EQUIPMENT	188,451,530	188,650,699	188,613,744	188,647,940	189,543,396	189,544,481	189,597,499	189,596,973	189,602,516	189,597,802	191,242,637	191,570,929	192,038,124
21	324.10 NUCLEAR COMPUTER HARDWARE	-	-	-	-	1,307,404	1,307,404	1,307,404	1,307,404	1,307,404	1,307,404	1,307,404	1,307,404	1,307,404
22	324.20 NUCLEAR COMPUTER SOFTWARE	-	-	-	-	70,741,520	70,993,967	70,993,967	70,994,243	70,994,457	70,997,396	70,997,396	70,997,396	70,997,396
23	324.30 NUCLEAR COMMUNICATION EQUIP	-	-	-	-	4,234,548	4,234,548	4,234,548	4,234,548	4,234,548	4,234,548	4,234,548	4,234,548	4,234,548
24	325 - MISC POWER PLANT EQUIPMENT	163,672,013	162,702,735	162,700,866	163,006,158	163,714,997	163,503,070	161,394,821	161,420,832	161,427,482	161,493,825	163,055,672	162,911,063	160,893,641
25	326 - ASSET RETIREMENT COSTS-NUCLEA	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)	(34,759,475)
26	350 - LAND AND LAND RIGHTS	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644	10,644
27	353 - STATION EQUIPMENT	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327	14,890,327
28	354 - TOWERS AND FIXTURES	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918	1,485,918
29	356 - OVERHEAD CONDUCTORS, DEVICES	258,414	258,414	258,414	258,414	258,414	258,414	258,414	258,414	258,414	258,414	258,414	258,414	258,414
30	391 - OFFICE FURNITURE, EQUIPMENT	1,279,912	1,195,630	1,307,404	1,307,404	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
31	392 - TRANSPORTATION EQUIPMENT	4,293,823	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344	4,292,344
32	393 - STORES EQUIPMENT	13,550	13,550	13,550	13,550	13,550	13,550	13,550	13,550	13,550	13,550	13,550	13,550	13,550
33	394 - TOOLS, SHOP, GARAGE EQUIPMENT	1,416,018	1,416,018	1,416,018	1,416,018	1,466,578	1,466,578	1,466,578	1,466,578	1,492,593	1,492,593	1,492,593	1,492,593	1,572,619
34	396 - POWER OPERATED EQUIPMENT	4,921,844	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611	4,817,611
35	397 - COMMUNICATION EQUIPMENT	4,234,548	4,234,548	4,234,548	4,234,548	-	-	-	-	-	-	-	-	-
36	398 - MISCELLANEOUS EQUIPMENT	355,911	355,911	355,911	370,364	370,364	706,978	706,978	706,978	706,978	706,978	706,978	706,978	386,734
37	Subtotal NUCLEAR PRODUCTION	2,115,270,844	2,113,606,529	2,113,459,851	2,128,679,535	2,140,235,331	2,141,549,045	2,142,739,432	2,142,576,996	2,142,392,871	2,142,572,182	2,152,258,632	2,151,747,115	2,148,520,307
SOLAR PRODUCTION														
38	338.1 SOLAR LAND & LAND RIGHTS	-	-	-	-	284,252	284,252	284,252	284,252	284,252	284,252	284,252	284,252	284,252
39	338.10 SOLAR COMPUTER SOFTWARE	-	-	-	-	-	-	-	-	-	-	-	-	251,332
40	338.11 SOLAR COMMUNICATION EQUIP	-	-	-	-	794,838	795,448	795,846	796,007	795,969	815,194	814,623	814,626	815,425
41	338.12 SOLAR MISC POWERPLANT EQUIP	-	-	-	-	-	-	-	-	-	-	-	1,535,194	-
42	338.2 SOLAR STRUCTURES & IMPROVE	-	-	-	-	6,699,733	6,695,834	6,699,813	6,701,419	6,701,043	7,118,461	7,113,162	31,676,293	54,503,584
43	338.40 SOLAR PANELS	-	-	-	-	26,892,250	26,909,029	26,919,970	26,924,388	26,923,353	27,452,036	27,448,874	91,927,097	91,380,286
44	338.50 SOLAR COLLECTOR SYSTEM	-	-	-	-	5,443,375	5,448,866	5,452,446	5,453,892	5,453,554	5,626,577	5,621,436	48,606,891	12,358,576
45	338.60 SOLAR GSI TRANSFORMERS	-	-	-	-	-	-	-	-	-	-	-	-	4,605,582
46	338.70 SOLAR INVERTERS	-	-	-	-	3,351,865	3,659,477	3,660,471	3,660,873	3,660,779	3,708,841	3,707,413	12,918,584	12,673,265
47	338.80 SOLAR OTH ACCESSORY ELECT EQ	-	-	-	-	1,975,391	1,975,391	1,975,391	1,975,391	1,975,391	1,975,391	1,975,391	8,116,167	21,479,447
48	338.9 SOLAR COMPUTER HARDWARE	-	-	-	-	-	-	-	-	-	-	-	-	1,967,806
49	Subtotal SOLAR PRODUCTION	-	-	-	-	45,431,704	45,768,298	45,788,190	45,796,223	45,794,341	46,980,752	46,965,150	200,484,685	200,839,614
OTHER PRODUCTION														
50	340 - LAND AND LAND RIGHTS	2,753,322	2,753,322	2,753,322	2,753,322	2,469,070	2,469,070	2,469,070	2,469,070	2,469,070	2,469,070	2,469,070	2,469,070	2,469,070
51	341 - STRUCTURES AND IMPROVEMENTS	64,133,614	64,149,770	64,376,507	64,502,605	62,686,784	62,676,464	62,713,496	62,715,955	62,720,735	63,076,928	63,114,467	63,047,949	62,877,334
52	342 - FUEL, HOLDERS, PRODUCERS, ACCESSR	38,282,746	38,283,303	38,293,780	38,141,588	38,142,299	38,139,484	38,228,788	38,390,041	38,414,720	38,414,728	38,413,608	38,410,804	38,408,890
53	343 - PRIME MOVERS	588,425,421	588,525,984	588,837,366	587,374,600	587,147,389	588,383,202	588,873,593	589,172,994	589,185,112	591,048,473	592,909,114	594,106,520	600,379,244
54	344 - GENERATORS	81,449,584	81,450,221	81,464,391	81,290,586	82,820,103	82,817,035	82,816,748	82,816,695	82,816,727	82,816,742	82,816,734	82,814,166	82,738,864
55	345 - ACCESSORY ELECTRIC EQUIPMENT	67,702,869	67,707,540	67,658,831	68,628,063	60,261,219	59,928,655	59,928,260	59,928,187	59,968,296	59,969,806	59,960,845	59,958,293	59,990,661
56	345.10 OTHER PROD COMPUTER HARDWARE	-	-	-	-	38,758	38,758	39,780	39,780	67,883	68,261	68,858	68,936	401,774
57	345.20 OTHER PROD COMPUTER SOFTWARE	-	-	-	-	1,847,983	1,847,983	1,847,983	1,847,983	1,874,382	1,874,529	1,874,761	1,874,791	1,927,222

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-3: ORIGINAL COST OF PLANT IN SERVICE BY MONTHLY BALANCES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MACDALENA RODRIGUEZ
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Account & Description	Sep - 2024	Oct - 2024	Nov - 2024	Dec - 2024	Jan - 2025	Feb - 2025	Mar - 2025	Apr - 2025	May - 2025	Jun - 2025	Jul - 2025	Aug - 2025	Sep - 2025
58	345.30 OTHER PROD COMMUNICATION EQ	-	-	-	-	469,761	469,761	469,761	469,761	469,761	469,761	469,761	469,761	469,761
59	346 - MISC POWER PLANT EQUIPMENT	10,852,474	10,852,553	10,854,037	10,653,405	10,289,898	10,289,514	10,289,478	10,289,472	10,289,476	10,349,618	10,455,449	10,529,164	10,697,504
60	347 - ASSET RETIREMENT COSTS - OTHER	199,966	199,966	199,966	199,966	199,966	199,966	199,966	199,966	199,966	199,966	199,966	199,966	199,966
61	Subtotal OTHER PRODUCTION	853,799,997	853,922,660	854,438,202	851,744,136	826,373,230	827,261,892	827,876,922	828,339,904	828,476,126	830,757,886	832,752,634	833,949,820	840,560,289
	Total Production Plant	3,722,002,136	3,721,361,763	3,724,041,313	3,737,044,467	3,770,176,901	3,775,036,916	3,778,366,766	3,781,947,365	3,782,545,606	3,788,205,262	3,802,442,230	3,956,853,998	3,959,294,126
TRANSMISSION														
62	350 - LAND AND LAND RIGHTS	43,434,165	43,441,208	43,441,208	43,596,373	43,597,850	43,597,850	43,597,850	43,599,495	43,599,495	48,081,299	48,175,218	48,257,723	48,250,981
63	351.10 TRNSM COMPUTER HARDWARE	-	-	-	-	49,318	49,318	49,318	49,318	49,318	49,318	49,318	49,318	49,318
64	351.20 TRNSM COMPUTER SOFTWARE	-	-	-	-	32,779	32,779	32,779	32,779	32,779	32,779	-	-	-
65	351.30 TRNSM COMMUNICATION EQUIP	-	-	-	-	7,192,623	7,398,424	6,904,272	6,921,044	6,922,631	6,922,815	6,931,372	6,975,449	6,479,041
66	352 - STRUCTURES AND IMPROVEMENTS	35,459,168	35,848,886	35,848,999	35,849,592	35,849,592	35,849,592	35,853,865	35,054,519	35,068,143	35,068,143	35,396,183	47,373,169	47,411,519
67	353 - STATION EQUIPMENT	253,289,378	253,237,319	253,417,907	254,627,003	254,929,686	255,804,836	256,344,013	256,766,896	257,621,955	257,915,026	258,690,441	259,321,185	256,541,445
68	354 - TOWERS AND FIXTURES	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234	28,373,234
69	355 - POLES AND FIXTURES	272,791,206	273,456,178	274,057,178	274,175,294	274,325,247	274,881,603	275,022,682	273,755,390	274,730,226	289,405,228	297,413,271	296,059,966	298,920,075
70	356 - OVERHEAD CONDUCTORS, DEVICES	95,661,223	95,661,223	95,661,223	95,648,097	95,662,666	95,662,666	95,879,110	95,879,110	96,218,242	100,799,551	103,325,318	102,851,268	102,841,087
71	359 - ROADS AND TRAILS	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415	3,813,415
72	Subtotal TRANSMISSION	732,821,789	733,831,464	734,613,164	736,083,008	743,826,810	745,463,716	745,870,538	744,245,201	746,429,439	770,460,809	782,167,770	793,074,726	792,680,315
DISTRIBUTION														
73	360 - LAND AND LAND RIGHTS	12,160,731	12,160,731	12,171,562	12,171,562	12,171,562	12,171,562	12,171,562	12,334,636	12,334,636	12,774,576	12,775,167	12,775,167	12,766,178
74	361 - STRUCTURES AND IMPROVEMENTS	35,867,949	35,871,182	35,873,406	35,956,003	35,960,051	35,960,051	35,960,257	35,960,257	35,960,257	35,968,674	35,968,674	35,968,674	36,860,280
75	362 - STATION EQUIPMENT	424,188,978	425,063,150	425,768,413	426,327,785	426,522,827	427,267,574	429,211,897	429,786,853	430,181,044	453,875,108	457,680,870	459,319,802	458,714,941
76	363 - STORAGE BATTERY EQUIPMENT	2,162,780	2,162,780	2,162,780	2,162,780	-	-	-	-	-	-	-	-	-
77	363.10 DIST COMPUTER HARDWARE	-	-	-	-	260,722	260,722	260,722	260,722	260,722	260,722	260,722	260,722	260,722
78	363.20 DIST COMPUTER SOFTWARE	-	-	-	-	27,026,890	27,292,277	27,292,277	27,507,350	27,684,293	27,782,986	28,033,405	28,077,290	25,109,476
79	363.30 DIST COMMUNICATION EQUIPMENT	-	-	-	-	5,936,807	6,004,901	5,990,428	5,996,888	5,969,190	5,975,547	5,975,547	6,334,125	6,304,056
80	364 - POLES, TOWERS AND FIXTURES	245,941,020	247,582,483	250,497,939	252,751,295	255,739,428	256,937,248	260,887,887	262,171,130	264,342,109	266,555,693	268,789,837	270,951,876	273,453,584
81	365 - OVERHEAD CONDUCTORS, DEVICES	184,562,670	186,073,721	191,571,785	193,286,795	192,335,470	193,072,580	195,983,246	196,501,350	198,516,983	201,357,763	203,116,581	204,778,521	206,111,762
82	366 - UNDERGROUND CONDUIT	187,412,870	189,274,863	189,635,769	192,195,340	193,474,950	194,774,102	195,862,343	196,623,671	197,575,080	198,534,324	199,266,169	200,134,155	201,486,236
83	367 - UNDERGRND CONDUCTORS, DEVICES	225,982,405	227,216,061	227,457,582	230,027,813	229,900,172	231,063,915	231,356,990	231,819,073	232,606,957	233,075,726	238,194,726	238,795,415	240,991,251
84	368 - LINE TRANSFORMERS	359,927,537	363,146,215	366,350,674	370,067,905	374,764,399	378,479,262	381,981,749	385,277,300	388,320,795	390,383,301	392,736,159	394,195,788	395,327,346
85	369 - SERVICES	71,386,490	71,642,683	71,863,242	72,419,856	72,745,726	73,119,427	73,679,524	74,253,163	74,667,096	74,962,569	75,380,272	75,889,049	76,365,750
86	370 - METERS	122,640,107	128,086,029	134,822,424	139,890,055	141,201,260	142,875,345	144,496,161	145,524,618	146,851,497	147,369,949	147,635,660	145,576,702	148,633,896
87	371 - INSTALLS CUSTOMER PREMISE	18,734,606	18,719,533	18,900,243	18,954,373	19,039,681	19,126,875	19,157,471	19,287,101	19,352,707	19,471,960	19,510,856	19,691,990	19,707,903
88	373 - STREET LIGHTING SIGNAL SYSTEM	12,091,688	12,071,338	12,084,987	12,098,233	13,020,109	13,063,876	13,170,477	13,196,617	13,263,599	13,321,673	13,369,499	13,435,596	13,478,392
89	Subtotal DISTRIBUTION	1,903,059,832	1,919,070,769	1,939,160,804	1,958,289,795	2,000,100,055	2,011,404,413	2,026,672,991	2,036,500,728	2,047,887,382	2,081,610,396	2,098,652,403	2,106,042,681	2,115,571,773
ENERGY STORAGE														
90	387.30 ENERGY STORAGE EQUIP	-	-	-	-	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780
91	Subtotal ENERGY STORAGE	-	-	-	-	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780	2,162,780
GENERAL														
92	389 - LAND AND LAND RIGHTS	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560	1,683,560
93	390 - STRUCTURES AND IMPROVEMENTS	144,350,945	144,491,966	144,642,775	144,523,717	147,185,557	147,271,878	147,385,548	148,254,640	148,520,166	148,594,706	148,551,761	148,644,928	149,998,736
94	391 - OFFICE FURNITURE, EQUIPMENT	45,678,749	46,469,837	46,795,772	31,778,547	5,936,984	5,947,539	5,848,437	5,848,512	5,951,523	5,811,308	5,811,557	5,811,676	5,816,914
95	392 - TRANSPORTATION EQUIPMENT	57,440,200	57,440,200	60,254,010	54,774,113	54,774,113	62,419,566	62,419,566	62,419,566	62,419,566	62,419,566	62,419,566	62,419,566	62,419,566
96	393 - STORES EQUIPMENT	231,409	231,409	231,409	207,838	207,838	207,838	207,838	207,838	207,838	228,580	231,830	234,121	234,121
97	394 - TOOLS, SHOP, GARAGE EQUIPMENT	9,385,878	9,545,769	9,762,249	9,776,888	9,910,659	9,879,924	10,006,482	10,469,946	10,993,605	11,413,688	11,444,838	11,741,218	11,748,429
98	395 - LABORATORY EQUIPMENT	6,432,379	6,501,963	6,592,704	6,163,858	6,164,441	6,182,095	6,182,095	6,190,146	6,209,138	6,227,562	6,538,885	6,563,002	6,560,208
99	396 - POWER OPERATED EQUIPMENT	6,245,761	6,257,376	6,272,182	6,160,938	6,161,608	6,161,608	6,161,608	6,161,608	6,161,714	6,163,179	6,192,910	6,203,257	6,203,257
100	397 - COMMUNICATION EQUIPMENT	40,973,777	42,336,855	42,484,766	36,194,843	1,042	0	0	0	0	0	0	0	5,547
101	397.10 GENERAL PLANT COMPUTER HW	-	-	-	-	25,912,805	26,291,787	26,574,249	26,736,629	27,163,687	26,886,023	26,986,579	27,380,370	27,407,620
102	397.2 GENERAL PLANT COMPUTER SW	-	-	-	-	159,404,090	160,039,277	160,268,045	160,938,214	161,170,991	141,544,852	141,065,163	141,296,584	139,700,863
103	397.30 GEN PLANT COMMUNICATION EQ	-	-	-	-	22,281,924	22,284,822	22,319,667	22,323,176	22,325,516	22,901,616	22,800,023	22,820,701	22,833,065
104	398 - MISCELLANEOUS EQUIPMENT	8,207,453	8,268,001	8,319,719	7,906,873	7,918,041	7,610,697	7,665,260	7,705,917	7,733,622	8,431,803	8,493,297	8,567,320	9,468,297
105	399.1 ASSET RETIREMENT COSTS-GEN	87,400	87,400	87,400	87,400	87,400	87,400	87,400	87,400	87,400	87,400	87,400	87,400	87,400
106	Subtotal GENERAL	320,717,511	323,314,336	327,126,546	299,258,574	447,630,060	455,967,990	456,809,754	459,027,152	460,628,325	442,393,843	442,307,388	443,453,704	444,167,583
107	Total	\$ 6,913,602,080	\$ 6,944,566,495	\$ 6,973,766,300	\$ 6,917,602,115	\$ 6,964,637,665	\$ 6,990,035,815	\$ 7,009,882,829	\$ 7,023,883,226	\$ 7,039,660,234	\$ 7,084,839,793	\$ 7,127,739,621	\$ 7,301,595,038	\$ 7,313,883,728

(1) Test Year Period adjustments are not available on a monthly basis. Please refer to Schedule B-2 for all adjustments related to Plant in Service.

Line No.	Project	Project Description	Plant Additions
1	GS125	TEXAS BUSINESS SOLAR 50MW	\$ 79,664,060
2	GS140	NEWMAN RENEWABLES - 100MW BESS	77,456,111
3	GN241	NW ZERO LIQD DISCHRG CLARIFIER INS	59,800,759
4	GP009	GEN-PV BLANKET	56,768,116
5	SS287	ENTR RES PLNG REPL & POWERPLAN UPGR	31,116,529
6	GG800	GEN-EXPANSION UNIT PRELIM. STUDIES	29,982,851
7	GS139	NEWMAN RENEWABLES - 100MW SOLAR	29,786,671
8	DT499	EASTLAKE SUBSTATION	18,747,981
9	DT065	TX DISTRIBUTION DAMAGE	11,994,377
10	TL101	RIO GRANDE - SUNSET 5500/	8,719,667
11	TH171	AFTON NORTH SUBSTATION	8,034,227
12	SS282	EASTSIDE OPERTNS CENTER EXPANSION	7,938,870
13	GM150	MPS U3 PARTIAL HOT SECT REPL	7,681,625
14	SS324	IMPLEMENT ENTPRS ASSET MGMT FOR TSR	7,519,630
15	DT069	TX COMMERCIAL CONSTRUCTION	7,325,637
16	DT483	SOCORRO T2 XFMR ADDITION	6,587,819
17	DT062	TX DISTRIBUTION BETTERMENT	6,059,166
18	GN300	NW DEMINERALIZED WTR TRTMNT SYS REP	5,546,185
19	DT507	EASTWIND SUBSTATION (FE-8)	5,295,409
20	SS005	TRNSPRTN CAPITAL BLNKT - SHRD SRVCS	5,170,663
21	GS135	HIGH VOLTAGE EQUIPMENT AT 115KV	4,627,445
22	DT288	TRANSMOUNTAIN (NW-3) GTWYS/FEEDER	4,180,118
23	GM149	MPS3 INTRMEDT PRESS TURB REPL	4,150,404
24	DT428	ALAMO VOLTAGE REGULATOR REPLACEMENT	4,013,247
25	GN003	GEN-NEWMAN BLANKET	3,937,522
26	DT503	FARMER SUBSTATION UPGRADES	3,688,530
27	DN179	RIO GRANDE SUBS UPGRADES	3,485,609
28	GC110	COPPER INLET AIR COOLER REPLACEMENT	3,456,338
29	TL178	AFTON NORTH TO AIRPORT 115KV LINE	3,396,890
30	TL342	13400 AND 15600 TRNSMS LINE REBUILD	3,340,411
31	DT398	DYER SUBSTATION EXPANSION	3,298,470
32	DT476	FAR EAST NEW SUBSTATION (FE-4)	3,289,569
33	DT470	VISCOUNT SUBSTATION UPGRADES	3,016,387
34	DT061	TX RESIDENTIAL CONSTRUCTION	2,981,058
35	DT187	IDENTIFIED SUBSTATION XFMR RPLC-TX	2,682,030
36	DT403	FREEPORT MCMORAN DEDICATED DISTRIBU	2,645,764
37	SS356	EOC - RLC TE & SVC RELOCATION	2,630,785
38	TL318	GREENLEE-HIDALGO WOOD TO STEEL PH1	2,622,324
39	AD700	DEPR & AMORT EXP BLANKET	2,486,443
40	DT354	NETWORK SYSTEM UPGRADE BY EATON	2,354,888
41	GN325	NW U5GT3 MAJ INSP CAP IMPRVMENTS	2,311,374
42	TT080	TRANSMISSION ROW RENEWALS/ACQU BLKT	2,276,021
43	GS136	HIGH VOLTAGE EQUIPMENT AT 345KV	2,266,042
44	DT456	NEW MARVIN SUBSTATION	2,166,707
45	TP100	PALO VERDE BREAKER REPLACEMENT	2,052,714
46	DT467	MONTOYA SUBSTATION UPGRADES	2,003,535
47	ST110	REPLACE LAND MOBILE RADIO	1,903,356
48	DT485	WS2 NEW SUBSTATION	1,894,488
49	DT501	EOC - EV INFRASTRUCTURE	1,818,787
50	SS336	FIELD SERVICE DISPATCH SYSTEM	1,744,005
51	DT508	FE-9 NEW SUBSTATION	1,704,431
52	DN065	NM DISTRIBUTION DAMAGE	1,664,372
53	DT405	DURAZNO T2 XFMR UPGRADE	1,654,823
54	DT189	TEXAS AREA 4KV CONVERSIONS	1,626,655
55	GN256	NW U3 SWITCHGEAR&MTR CTRL CNTR UPGR	1,614,573
56	GN342	NEWMAN RO PIPING UPGRADE	1,578,117
57	ST115	IMPLEMENT DYNAMIC LINE RATINGS SW	1,552,561
58	GR014	GEN-RG BLANKET	1,501,659
59	SS361	LCW IMPROVEMENTS	1,479,973
60	DT433	SUNSET SUBST BUS UPGRADE (RG-SUNSET	1,437,841

EI PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-4: CONSTRUCTION WORK IN PROGRESS
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE B-4
PAGE 2 OF 3

Line No.	Project	Project Description	Plant Additions
61	DT466	TX 24KV FDR EXTNS_COND UGRADES	1,420,980
62	DN195	LC AIRPORT SUB 115KV RINGBUS ADD	1,391,104
63	GN345	NW U1 COOLING TOWER REPLACEMENT	1,388,933
64	GN298	NW ZEOLITE POND LINER REPLACEMENT	1,373,186
65	TS065	RELAY UGRADES TRANS SUBS BLANKET	1,361,685
66	SS347	IT OPS DATA CENTER BLANKET	1,335,064
67	GN198	NW U5 HRSG BYPASS VALVE REPLACEMENT	1,287,294
68	TL116	SPARKS - FELIPE LINE UPGRADE	1,258,561
69	GN199	NW U5 HRSG 4 BYPASS VALVE REPLACMNT	1,235,909
70	DT420	MCCOMBS SUBSTATION	1,232,407
71	DN222	NM 24KV FDR EXTNS_COND UGRADES	1,174,373
72	DT522	NE-3 NEW SUBSTATION	1,163,320
73	DT519	NEW DISTRIBUTION FEEDERS TEXAS	1,103,355
74	AP701	LABOR - CWIP CLEARING PROJECT	1,060,910
75	TL015	TRANS-BELOW 345KV BKT	1,037,427
76	TL244	NEW E1-E2 115KV TRANSMISSION LINE	1,035,624
77	GN297	NEWMAN PAVILION IMPROVEMENTS	1,031,466
78	DT328	HAWKINS NEW SUBSTATION	1,014,266
79	DT502	WINDERMERE (FE-7) NEW SUBSTATION	933,671
80	DT396	CE2 NEW SUBSTATION (DIST)	907,812
81	DT514	SEABECK 115KV SUBSTATION	893,329
82	DT144	AMT (WORK MGMT & GIS) UPGRADE BLNKT	876,598
83	DT462	TX 14KV FDR EXTNS_COND UGRADES	839,786
84	DN062	NM DISTRIBUTION BETTERMENT	811,972
85	GM002	MONTANA CAPITAL BLANKET	777,746
86	DT426	GRID AUTOMATION AND VISIBILITY	735,538
87	DT335	ALAMO-UPGRADE FOR FE BACKFEED	697,678
88	TL241	NEW APOLLO TO LE1(MOO) 115KV TRANS	692,505
89	SS279	INTERACT VOICE RESP SYST REDESIGN	684,040
90	TL329	TXDOT BRD EXPWAY T-LINE ADJUST	682,915
91	GR201	RG8 BOILER 2ND SPRHT OUTLT HDR REPL	666,174
92	DT395	E-3 NEW DISTRIBUTION SUBSTATION	665,017
93	TL298	TXDOT STRC REPLC HWY 62 PHASE 2	583,511
94	DT188	IDENTIFIED SUBSTATION BRKR REPL-TX	569,958
95	DN200	MCNUTT SUBSTATION (NEW)	555,343
96	TL343	EASTWIND TRANSMISSION IN AND OUT	539,125
97	DT121	CABLE REPLACEMENT PROG	538,077
98	SS358	UIPLANNER PHASE 3 IMPLEMENTATION	511,333
99	GN343	NW U4/GT1 COMBSTN INSP CAP IMPRVMNT	496,269
100	TL245	NEW E2-FELIPE 115 KV TRANS LINE	486,455
101	DT465	TX SCADA FIELD EQUIPMENT ADD/REPLC	473,690
102	DT427	TX TRANSFORMER OVERLOAD (RFRG HVAC)	451,158
103	SS319	IMPLEMENT REDEYE FOR GENERATION	449,683
104	DT521	MPS TEMP DISTRIBUTION SUBSTATION	443,187
105	GN341	NW CMMN - ELECTRIC FIRE PUMP REPL	427,914
106	DT372	POLE REPLACEMENT & IMPROVE TX BLKT	420,534
107	TL307	TXDOT SH178 TRANS LINE ADJUSTMENTS	385,496
108	DT015	RELAY UGRADES TX DIST SUBS BLKT	383,562
109	DT513	EA-1 (GLO-CAL) NEW SUBSTATION	381,707
110	TL328	TXDOT DELTA BRIDGE TRNSMS LINE XNGS	376,902
111	TH350	EIP CAPITAL BLANKET	362,283
112	DN061	NM RESIDENTIAL CONSTRUCTION	358,669
113	SF139	STANTON BOILER REPLACEMENT	356,407
114	SF140	STANTON CHILLER REPLACEMENT	354,787
115	SF007	SS-FACILITY SERVICES BLKT	334,635
116	DN164	LE-1 (ORGAN) GETAWAY & FEEDERS	326,424
117	GN242	NW U3 CONDENSER VACUUM PUMP REPL	316,340
118	SS112	CUSTOMER SERVICE SYSTEM UPGR BLNKT	309,462
119	GN326	NW CMMN DISTR CNTRL SYS NEW	307,591
120	TS149	CALIENTE T-1 BUSHING REPLACEMENTS	297,047
121	DT064	TX LIGHTING	283,037

Line No.	Project	Project Description	Plant Additions
122	DT489	GRID MOD TEXAS SUBSTATION UPGRADES	276,606
123	GN344	NW U1 BOILER FEED PUMP REFURBSHMENT	273,965
124	DT432	SPARKS & WRANGLER UPGRADES	265,761
125	TL273	TRANSMISSION LINE HARDENING	251,206
126	GN253	NWU4/GT2 SWTHGR MTR CTRL CNTR UPGRD	248,961
127	ST041	TECH PROJECT MGMT BLANKET	245,384
128	GN252	NWU4/GT1-SWTHGR MTR CTRL CNTR UPGRD	239,386
129	GN340	NW U5GT3 ADVND 2ND FUEL NOZE (ASFN)	236,367
130	GN339	NW U5GT4 ADVND 2ND FUEL NOZE (ASFN)	227,330
131	TS120	E-2 SUBSTATION	222,080
132	GN331	NW U6 STATIC FREQNCY CONVRTR - NEW	220,836
133	SS354	CTC - LIGHTING CREW RELOCATION	214,499
134	DT080	DIST TX ROW RENEWALS/ACQU BLKT	208,429
135	DT509	SPARKS 115KV SUBSTATION UPGRADE	203,483
136	GN251	NW U4/ST SWTHGR MTR CTRL CNTR UPGRD	201,793
137	TL332	WRANGLER-EASTLAKE 115KV RECONDUCTOR	201,780
138	SS372	PLANTVIEW ENGINEERING INSPECTMODULE	199,120
139	GR182	RIO GRANDE PLANT GAS METERING UPGRA	198,235
140	SS370	IMPLMT CONTINUOUS ONLINE MONITORING	192,835
141	GR007	GEN-RG-FACILITY SERV BLKT	191,579
142	GG042	GENERATION SYSTEM UPGRADE BLANKET	189,662
143	GN301	NW U2 DIST CONTROL SYS UPGRADE	189,511
144	DN100	HATCH LINE REBUILD	184,745
145	DN178	TALAVERA SUB. GETAWAYS AND FEEDERS	180,726
146	TH360	SWNMT CAPITAL BLANKET	169,620
147	DN064	NM LIGHTING	167,662
148	GC120	COPPER HOT GAS PATH CAP IMPRVMNTS	164,641
149	GC003	GEN-COPPER BLANKET	161,407
150	DT510	EA-2 (GLO-SDL-VIS) NEW SUBSTATION	152,068
151	TL323	FE-4 TRANSMISSION LINE	148,949
152	SF142	STANTON PLAZA CONCRETE IMPROVEMENTS	137,428
153	GN332	NW PLANT SERVICE WATER PUMP INSTALL	137,176
154	SS313	NEW MEXICO SERVICE CENTER	135,599
155	TL296	ALAMO TRANSMISSION LINE ADJUSTMENTS	126,870
156	GR188	RIO GRANDE FIRE MAIN REPLCMNT	124,569
157	DN301	FLEET EV CHARGERS - NM	113,687
158	DT500	WS1 NEW SUBSTATION	108,543
159	SF144	STN-STORM SEWER IMPROVEMENTS	108,134
160	GN149	NEW ACID TANKS FR COOLING TOWERS	104,799
161	DN161	LAS CRUCES UG CABLE REPL BLKT	102,889
162	DN136	VERDE SUBSTATION	102,698
163	DT451	TXDOT DIST LINE REPLACEMENTS	101,815
164	TS194	NUCLEUS DIGITAL ASSETS NM	100,756
165		MISCELLANEOUS PROJECTS (< \$100,000)	1,811,062
TOTAL CONSTRUCTION WORK IN PROGRESS			\$ 628,128,506

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE B-5: ALLOWANCE FOR FUNDS USED DURING
 CONSTRUCTION GENERATED AND TRANSFERRED TO PLANT IN SERVICE
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ

SCHEDULE B-5
 PAGE 1 OF 1

FOR THE CALENDAR YEARS 2021, 2022, 2023, 2024 AND THE BASE AND TEST YEAR PERIODS
 ENDED SEPTEMBER 30, 2025

Methods, Procedures and Calculations Followed in Capitalizing Allowance for Funds used during Construction.

During the Base Period ended September 30, 2025, the Company used an AFUDC accrual rate of 6.67% for the two months ended November 30, 2024, 6.57% for the month ended December 31, 2024, 6.59% for the three months ended March 31, 2025, 6.31% for the four months ended July 31, 2025 and 6.11% for the two months ended September 30, 2025. The amount of AFUDC is determined by applying an accrual rate to the portion of CWIP not included in rate base by regulatory authorities.

AFUDC is capitalized monthly and is calculated by applying the accrual rate to:

1. Prior month-end balances of the portion of CWIP not included in rate base, plus one-half of the current month's cash expenditures.

The Company is currently determining its AFUDC rate by:

1. Using the components of capital and their cost levels as of the end of the prior year for the long-term debt, preferred stock and common equity balances; the short-term debt balances and related cost and average balances for construction work in progress are estimated for the current year with appropriate adjustments as actual data becomes available, per the formula prescribed by FERC.

Line No.	(1) Period Ended	(2) Annualized Rate	(3) Amount Generated	(4) Amount Transferred to Plant in Service
1	2 ME September 30, 2025	6.11%	\$ 4,973,211	\$ 10,877,591
2	4ME July 31, 2025	6.31%	11,285,030	3,139,783
3	3 ME March 31, 2025	6.59%	7,143,456	2,517,254
4	1 ME December 31, 2024	6.57%	1,933,697	666,753
5	2 ME November 30, 2024	6.67%	4,045,747	354,159
6	3 ME September 30, 2024	6.73%	4,168,387	845,896
7	3 ME June 30, 2024	5.98%	3,207,451	2,711,653
8	3 ME March 31, 2024	6.48%	3,355,254	917,303
9	1 ME December 31, 2023	6.73%	1,792,603	19,902,227
10	1 ME November 30, 2023	6.70%	2,194,135	2,434,703
11	3 ME October 31, 2023	6.45%	6,162,838	1,112,666
12	3 ME July 31, 2023	6.19%	5,301,903	4,455,020
13	4 ME April 30, 2023	5.56%	6,762,798	2,219,057
14	4 ME December 31, 2022	3.94%	4,537,616	1,770,119
15	2 ME August 31, 2022	4.01%	1,820,568	443,664
16	3 ME June 30, 2022	4.11%	3,710,119	1,493,941
17	3 ME March 31, 2022	6.17%	3,617,141	1,120,848
18	3 ME December 31, 2021	5.07%	2,710,317	494,405
19	9 ME September 30, 2021	5.44%	6,451,084	3,826,996

NOTES:

General Information Regarding AFUDC:

1. AFUDC is charged to all generation, distribution and transmission construction work in progress workorders. General acquisition (office furniture, transportation equipment, etc.) workorders are excluded from receiving AFUDC charges.
2. The AFUDC rate is applied to the previous month's cash balance plus one-half of the current month's cash expenditures for each eligible work order.
3. All eligible construction is charged at the same rate.
4. AFUDC is compounded semi-annually.
5. The Base Period and Test Year Period data are the same because the Company is using a Historical Test Year Period and no adjustments are necessary.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE B-6: PLANT HELD FOR FUTURE USE
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-06
 PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)
					Base Period Ended September 30, 2025 (1)
Line No.	Description of Property	Purpose	Date Purchased	Estimated In-Service Date	
1	LCV PROPERTY PURCHASE	Facilities and Operations Management Site-NM	Sep 2025	Oct 2025	\$ 2,689,037
2	HERMANOS FARMS LAND ACQUISITION	Build substation- Distribution TX	Mar 2025	May 2036	2,063,071
3	AFTON 636 ACRES LAND PURCHASE	Renewable development projects-NM	Dec 2022	Dec 2027	1,358,090
4	CE2 NEW SUBSTATION (DIST)	Build substation- Distribution TX	Sep 2023	May 2027	904,242
5	NEW VADO TRANSMISSION SUBSTATION	Build substation-Transmission NM	Aug 2019	May 2028	813,772
6	SEABECK SUBSTATION LAND ACQUISITION	Build substation-Distribution NM	Sep 2018	Mar 2026	201,169
7	LEASBURG SUBSTATION	Build substation-Distribution NM	Jun 2018	May 2028	172,320
8	CE-3 SUBSTATION LAND PURCHASE	Build substation- Distribution TX	Dec 2020	May 2032	146,113
9	MISCELLANEOUS PROJECTS UNDER \$10,000	Various	Various	Various	213,338
10	Total Plant Held for Future Use				<u>\$ 8,561,152</u>

Notes:

- (1) There are no adjustments to the Base Period amount of Plant in Service, therefore the Base Period and Test Year Period amounts are the same.

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 1 OF 10

LINE NO.	(1) ACCOUNT (A)	(2) BEGINNING BALANCE	(3) MONTHLY CHANGES	(4) CLOSING BALANCE
ACCOUNT NO. 120.5				
1	120501: DRY CASK STORAGE-CWIP	\$ 2,363	\$ (566)	\$ 1,797
2	120502: DRY CASK STORAGE-ASSET	4,522	158	4,680
3	120503: AMORT OF NUCLEAR FUEL	(69,250,819)	2,319,646	(66,931,173)
4	120505: AMORT RCF ISSU COSTS - NF	(856,437)	25,093	(831,344)
5	120507: ACCUM ISS-COST 110 Sr CUR	(375,288)	375,288	0
	120508: ACCUM AMORT \$65 MM SR NP ISSU COSTS-NF	0	(437,836)	(437,836)
7	120509: ACCU AMOR 45M SR RGRT ISS	(120,454)	(41,932)	(162,386)
8	TOTAL ACCOUNT NO. 120.5	<u>\$ (70,596,113)</u>	<u>\$ 2,239,851</u>	<u>\$ (68,356,262)</u>
ACCOUNT NO. 120.6				
		BEGINNING BALANCE	MONTHLY CHANGES	CLOSING BALANCE
9	120601: NUCLEAR FUEL IN PROCESS	\$ 74,892,622	\$ (512,708)	\$ 74,379,914
10	120602: NUCLEAR FUEL IN STOCK	0	0	0
11	120603: NUCLEAR FUEL IN REACTOR	112,912,157	(1,291,743)	111,620,414
12	120605: UNAM ISSUANCE COSTS RCF	827,030	438	827,468
13	120607: UNAM ISS COST 110M Sr CUR	448,250	(448,250)	0
14	120608: UNAM ISS COST \$65 MM Sr NP	0	1,088,250	1,088,250
15	120609: UNAM ISS COST 45M SR RGRT	417,741	0	417,741
16	TOTAL ACCOUNT NO. 120.6	<u>\$ 189,497,800</u>	<u>\$ (1,164,013)</u>	<u>\$ 188,333,786</u>

Notes:

- (A) Account 120.1 through 120.4 are excluded from this schedule because nuclear fuel is financed through the Rio Grande Resources Trust and consolidated in EPE's financial statements. Nuclear Fuel under capital leases is recorded in FERC account 120.6 and the related amortization is recorded in account 120.5, along with related financing costs. All nuclear fuel costs are for the operation of the Palo Verde Nuclear Generating Station. EPE does not include nuclear fuel in rate base.

Amounts may not add or tie to other schedules due to rounding.

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 2 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-501 PV DRY CASK STORAGE		\$ 2,363	
2	10/24	6111	\$ 4,900	7,263	MISC NUCLEAR FUEL ADJUSTMENT
3	10/24	6829	(6,871)	392	ALLOCATE DRY CASK STORAGE
4	01/25	6101	732	1,124	PRE TAX MISC ADJUSTMENT
5	04/25	6111	(645,000)	(643,876)	MISC NUCLEAR FUEL ADJUSTMENT
6	04/25	6829	645,673	1,797	ALLOCATE DRY CASK STORAGE
7		BEGINNING BALANCE IN ACCOUNT 120-502 PV UNIT 1		\$ 748	
8	10/24	6111	\$ (850,300)	(849,552)	MISC NUCLEAR FUEL ADJUSTMENT
9	10/24	6829	894,158	44,606	ALLOCATE DRY CASK STORAGE
10	10/24	6830	(43,700)	906	AMORTIZE DRY CASK STORAGE
11	01/25	6101	200,000	200,906	PRE TAX MISC ADJUSTMENT
12	01/25	6830	(200,000)	906	AMORTIZE DRY CASK STORAGE
13	03/25	6111	140,000	140,906	MISC NUCLEAR FUEL ADJUSTMENT
14	03/25	6830	(140,000)	906	AMORTIZE DRY CASK STORAGE
15	04/25	6111	40,000	40,906	MISC NUCLEAR FUEL ADJUSTMENT
16	04/25	6830	(40,000)	906	AMORTIZE DRY CASK STORAGE
17	07/25	6111	113,500	114,406	MISC NUCLEAR FUEL ADJUSTMENT
18	07/25	6830	(113,500)	906	AMORTIZE DRY CASK STORAGE
19		BEGINNING BALANCE IN ACCOUNT 120-502 PV UNIT 2		\$ 804	
20	10/24	6111	\$ 43,700	44,504	MISC NUCLEAR FUEL ADJUSTMENT
21	10/24	6830	(43,700)	804	AMORTIZE DRY CASK STORAGE
22	01/25	6101	200,000	200,804	PRE TAX MISC ADJUSTMENT
23	01/25	6830	(200,000)	804	AMORTIZE DRY CASK STORAGE
24	03/25	6111	140,000	140,804	MISC NUCLEAR FUEL ADJUSTMENT
25	03/25	6830	(140,000)	804	AMORTIZE DRY CASK STORAGE
26	04/25	6111	40,000	40,804	MISC NUCLEAR FUEL ADJUSTMENT
27	04/25	6830	(40,000)	804	AMORTIZE DRY CASK STORAGE
28	07/25	6111	113,500	114,304	MISC NUCLEAR FUEL ADJUSTMENT
29	07/25	6830	(113,500)	804	AMORTIZE DRY CASK STORAGE
30		BEGINNING BALANCE IN ACCOUNT 120-502 PV UNIT 3		\$ 2,970	
31	10/24	6111	\$ 43,700	46,670	MISC NUCLEAR FUEL ADJUSTMENT
32	10/24	6830	(43,700)	2,970	AMORTIZE DRY CASK STORAGE
33	01/25	6101	200,000	202,970	PRE TAX MISC ADJUSTMENT
34	01/25	6830	(200,000)	2,970	AMORTIZE DRY CASK STORAGE
35	03/25	6111	140,000	142,970	MISC NUCLEAR FUEL ADJUSTMENT
36	03/25	6830	(140,000)	2,970	AMORTIZE DRY CASK STORAGE
37	04/25	6111	40,000	42,970	MISC NUCLEAR FUEL ADJUSTMENT
38	04/25	6830	(40,000)	2,970	AMORTIZE DRY CASK STORAGE
39	07/25	6111	113,500	116,470	MISC NUCLEAR FUEL ADJUSTMENT
40	07/25	6830	(113,500)	2,970	AMORTIZE DRY CASK STORAGE

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 3 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-503	PV UNIT 1	\$ (22,533,684)	
2	10/24	6803	\$ (930,490)	(23,464,174)	AMORTIZE NUCLEAR FUEL
3	11/24	6803	(960,429)	(24,424,603)	AMORTIZE NUCLEAR FUEL
4	12/24	6803	(928,322)	(25,352,925)	AMORTIZE NUCLEAR FUEL
5	01/25	6803	(957,723)	(26,310,648)	AMORTIZE NUCLEAR FUEL
6	02/25	6803	(955,036)	(27,265,684)	AMORTIZE NUCLEAR FUEL
7	03/25	6803	(862,820)	(28,128,504)	AMORTIZE NUCLEAR FUEL
8	04/25	6803	(979,304)	(29,107,808)	AMORTIZE NUCLEAR FUEL
9	06/25	6803	(447,673)	(29,555,481)	AMORTIZE NUCLEAR FUEL
10	06/25	6827	15,616,206	(13,939,275)	NUCLEAR FUEL RETIREMENT
11	07/25	6803	(657,676)	(14,596,951)	AMORTIZE NUCLEAR FUEL
12	08/25	6803	(649,232)	(15,246,183)	AMORTIZE NUCLEAR FUEL
13	09/25	6803	(616,991)	(15,863,174)	AMORTIZE NUCLEAR FUEL
14		BEGINNING BALANCE IN ACCOUNT 120-503	PV UNIT 2	\$ (29,578,197)	
15	10/24	6803	\$ (970,549)	(30,548,746)	AMORTIZE NUCLEAR FUEL
16	11/24	6803	(112,254)	(30,661,000)	AMORTIZE NUCLEAR FUEL
17	12/24	6803	(530,737)	(31,191,737)	AMORTIZE NUCLEAR FUEL
18	12/24	6827	16,718,258	(14,473,479)	NUCLEAR FUEL RETIREMENT
19	01/25	6803	(944,182)	(15,417,661)	AMORTIZE NUCLEAR FUEL
20	02/25	6803	(944,866)	(16,362,527)	AMORTIZE NUCLEAR FUEL
21	03/25	6803	(853,850)	(17,216,377)	AMORTIZE NUCLEAR FUEL
22	04/25	6803	(945,553)	(18,161,930)	AMORTIZE NUCLEAR FUEL
23	05/25	6803	(915,494)	(19,077,424)	AMORTIZE NUCLEAR FUEL
24	06/25	6803	(946,057)	(20,023,481)	AMORTIZE NUCLEAR FUEL
25	07/25	6803	(916,199)	(20,939,680)	AMORTIZE NUCLEAR FUEL
26	08/25	6803	(946,740)	(21,886,420)	AMORTIZE NUCLEAR FUEL
27	09/25	6803	(941,453)	(22,827,873)	AMORTIZE NUCLEAR FUEL
28		BEGINNING BALANCE IN ACCOUNT 120-503	PV UNIT 3	\$ (17,138,938)	
29	10/24	6803	\$ (918,124)	(18,057,062)	AMORTIZE NUCLEAR FUEL
30	11/24	6803	(948,957)	(19,006,019)	AMORTIZE NUCLEAR FUEL
31	12/24	6803	(918,465)	(19,924,484)	AMORTIZE NUCLEAR FUEL
32	01/25	6803	(949,193)	(20,873,677)	AMORTIZE NUCLEAR FUEL
33	02/25	6803	(949,188)	(21,822,865)	AMORTIZE NUCLEAR FUEL
34	03/25	6803	(857,161)	(22,680,026)	AMORTIZE NUCLEAR FUEL
35	04/25	6803	(946,291)	(23,626,317)	AMORTIZE NUCLEAR FUEL
36	05/25	6803	(862,611)	(24,488,928)	AMORTIZE NUCLEAR FUEL
37	06/25	6803	(945,753)	(25,434,681)	AMORTIZE NUCLEAR FUEL
38	07/25	6803	(914,910)	(26,349,591)	AMORTIZE NUCLEAR FUEL
39	08/25	6803	(945,452)	(27,295,043)	AMORTIZE NUCLEAR FUEL
40	09/25	6803	(945,083)	(28,240,126)	AMORTIZE NUCLEAR FUEL

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 4 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-505 PV UNIT 1		\$ (294,068)	
2	10/24	6803	\$ (2,490)	(296,558)	AMORTIZE RCF ISSUANCE COSTS
3	11/24	6803	8,423	(288,135)	AMORTIZE RCF ISSUANCE COSTS
4	01/25	6803	(2,688)	(290,823)	AMORTIZE RCF ISSUANCE COSTS
5	04/25	6803	(1,191)	(292,014)	AMORTIZE RCF ISSUANCE COSTS
6	07/25	6803	(1,193)	(293,207)	AMORTIZE RCF ISSUANCE COSTS
7		BEGINNING BALANCE IN ACCOUNT 120-505 PV UNIT 2		\$ (283,224)	
8	10/24	6803	\$ (1,838)	(285,062)	AMORTIZE RCF ISSUANCE COSTS
9	11/24	6803	20,957	(264,105)	AMORTIZE RCF ISSUANCE COSTS
10	01/25	6803	(1,987)	(266,092)	AMORTIZE RCF ISSUANCE COSTS
11	04/25	6803	(2,026)	(268,118)	AMORTIZE RCF ISSUANCE COSTS
12	07/25	6803	(2,026)	(270,144)	AMORTIZE RCF ISSUANCE COSTS
13		BEGINNING BALANCE IN ACCOUNT 120-505 PV UNIT 3		\$ (279,145)	
14	10/24	6803	\$ (1,074)	(280,219)	AMORTIZE RCF ISSUANCE COSTS
15	11/24	6803	16,669	(263,550)	AMORTIZE RCF ISSUANCE COSTS
16	01/25	6803	(1,163)	(264,713)	AMORTIZE RCF ISSUANCE COSTS
17	04/25	6803	(1,640)	(266,353)	AMORTIZE RCF ISSUANCE COSTS
18	07/25	6803	(1,640)	(267,993)	AMORTIZE RCF ISSUANCE COSTS

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 5 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-507 PV UNIT 1		\$ (128,496)	
2	10/24	6803	\$ (5,354)	(133,850)	AMORTIZE RCF ISSUANCE COSTS
3	01/25	6803	(5,354)	(139,204)	AMORTIZE RCF ISSUANCE COSTS
4	04/25	6803	(5,354)	(144,558)	AMORTIZE RCF ISSUANCE COSTS
5	07/25	6803	(5,354)	(149,912)	AMORTIZE RCF ISSUANCE COSTS
6	09/25	6840	149,912	0	BALANCE SHEET RECLASSIFICATION
7		BEGINNING BALANCE IN ACCOUNT 120-507 PV UNIT 2		\$ (86,808)	
8	10/24	6803	\$ (3,617)	(90,425)	AMORTIZE RCF ISSUANCE COSTS
9	01/25	6803	(3,617)	(94,042)	AMORTIZE RCF ISSUANCE COSTS
10	04/25	6803	(3,617)	(97,659)	AMORTIZE RCF ISSUANCE COSTS
11	07/25	6803	(3,617)	(101,276)	AMORTIZE RCF ISSUANCE COSTS
12	09/25	6840	101,276	0	BALANCE SHEET RECLASSIFICATION
13		BEGINNING BALANCE IN ACCOUNT 120-507 PV UNIT 3		\$ (159,984)	
14	10/24	6803	\$ (6,666)	(166,650)	AMORTIZE RCF ISSUANCE COSTS
15	01/25	6803	(6,666)	(173,316)	AMORTIZE RCF ISSUANCE COSTS
16	04/25	6803	(6,666)	(179,982)	AMORTIZE RCF ISSUANCE COSTS
17	07/25	6803	(6,666)	(186,648)	AMORTIZE RCF ISSUANCE COSTS
18	09/25	6840	186,648	0	BALANCE SHEET RECLASSIFICATION

Amended Filing

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
 SPONSOR: JULISSA I. REZA
 PREPARER: KAYLA CARRASCO
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
 PAGE 6 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-508 PV UNIT 1		\$ 0	
2	09/25	6840	\$ (149,912)	(149,912)	BALANCE SHEET RECLASSIFICATION
3		BEGINNING BALANCE IN ACCOUNT 120-508 PV UNIT 2		\$ 0	
4	09/25	6840	\$ (101,276)	(101,276)	BALANCE SHEET RECLASSIFICATION
5		BEGINNING BALANCE IN ACCOUNT 120-508 PV UNIT 3		\$ 0	
6	09/25	6840	\$ (186,648)	(186,648)	BALANCE SHEET RECLASSIFICATION

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 7 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-509 PV UNIT 1		\$ (42,319)	
2	10/24	6803	\$ (3,668)	(45,987)	AMORTIZE RCF ISSUANCE COSTS
3	01/25	6803	(3,668)	(49,655)	AMORTIZE RCF ISSUANCE COSTS
4	04/25	6803	(3,668)	(53,323)	AMORTIZE RCF ISSUANCE COSTS
5	07/25	6803	(3,668)	(56,991)	AMORTIZE RCF ISSUANCE COSTS
6		BEGINNING BALANCE IN ACCOUNT 120-509 PV UNIT 2		\$ (28,283)	
7	10/24	6803	\$ (2,439)	(30,722)	AMORTIZE RCF ISSUANCE COSTS
8	01/25	6803	(2,439)	(33,161)	AMORTIZE RCF ISSUANCE COSTS
9	04/25	6803	(2,439)	(35,600)	AMORTIZE RCF ISSUANCE COSTS
10	07/25	6803	(2,439)	(38,039)	AMORTIZE RCF ISSUANCE COSTS
11		BEGINNING BALANCE IN ACCOUNT 120-509 PV UNIT 3		\$ (49,852)	
12	10/24	6803	\$ (4,376)	(54,228)	AMORTIZE RCF ISSUANCE COSTS
13	01/25	6803	(4,376)	(58,604)	AMORTIZE RCF ISSUANCE COSTS
14	04/25	6803	(4,376)	(62,980)	AMORTIZE RCF ISSUANCE COSTS
15	07/25	6803	(4,376)	(67,356)	AMORTIZE RCF ISSUANCE COSTS
		CLOSING BALANCE IN ACCOUNT 120.5		<u>\$ (68,356,262)</u>	This represents all accounts ties to Tab 1

Amended Filing

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
 SPONSOR: JULISSA I. REZA
 PREPARER: KAYLA CARRASCO
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
 PAGE 8 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT	120-601 PV	\$ 74,892,622	
2	10/24	5042	\$ 4,316,191	79,208,813	PURCHASES
3	10/24	6802	247,130	79,455,943	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
4	11/24	6802	218,761	79,674,704	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
5	11/24	6824	(15,022,952)	64,651,752	TRANSFER TO IN STOCK
6	12/24	5042	668,341	65,320,093	PURCHASES
7	12/24	6111	947,710	66,267,803	MISC NUCLEAR FUEL ADJUSTMENT
8	12/24	6802	207,729	66,475,532	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
9	12/24	6828	(22,311)	66,453,221	NUCLEAR FUEL RELOAD
10	01/25	5042	2,102,650	68,555,870	PURCHASES
11	01/25	6101	(730,849)	67,825,021	PRE-TAX MISC ADJUSTMENT
12	02/25	5042	1,257,882	69,082,904	PURCHASES
13	02/25	6802	222,206	69,305,110	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
14	03/25	5042	8,323,087	77,628,196	PURCHASES
15	03/25	6802	219,348	77,847,544	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
16	04/25	5042	6,366,855	84,214,400	PURCHASES
17	04/25	6802	195,919	84,410,319	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
18	04/25	6824	(16,113,391)	68,296,928	TRANSFER TO IN STOCK
19	05/25	5042	193,344	68,490,271	PURCHASES
20	05/25	6802	225,207	68,715,478	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
21	06/25	5042	919,736	69,635,215	PURCHASES
22	06/25	6802	228,584	69,863,799	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
23	06/25	6828	115,933	69,979,732	NUCLEAR FUEL RELOAD
24	07/25	5042	3,365,532	73,345,264	PURCHASES
25	07/25	6802	235,763	73,581,027	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
26	08/25	5042	171,959	73,752,986	PURCHASES
27	08/25	6802	247,633	74,000,619	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL
28	09/25	6122	38,776	74,039,396	ACCRUE INTEREST LONG TERM DEBT
29	09/25	6802	340,518	74,379,914	RIO GRANDE RESOURCES TRUST CAP INT-NUC FUEL

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 9 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-602 PV		\$ 0	
2	11/24	6824	\$ 15,022,952	15,022,952	TRANSFER TO IN STOCK
3	12/24	6828	(15,022,952)	0	NUCLEAR FUEL RELOAD
4	04/25	6824	16,113,391	16,113,391	TRANSFER TO IN STOCK
5	06/25	6828	(16,113,391)	0	NUCLEAR FUEL RELOAD
6		BEGINNING BALANCE IN ACCOUNT 120-603 PV UNIT 1		\$ 37,288,518	
7	06/25	6827	\$ (15,616,206)	21,672,312	NUCLEAR FUEL RETIREMENT
8	06/25	6828	15,997,458	37,669,770	NUCLEAR FUEL RELOAD
9		BEGINNING BALANCE IN ACCOUNT 120-603 PV UNIT 2		\$ 38,506,406	
10	12/24	6827	\$ (16,718,258)	21,788,148	NUCLEAR FUEL RETIREMENT
11	12/24	6828	15,045,263	36,833,411	NUCLEAR FUEL RELOAD
12		BEGINNING BALANCE IN ACCOUNT 120-603 PV UNIT 3		\$ 37,117,233	
13			\$ 0	37,117,233	
14		BEGINNING BALANCE IN ACCOUNT 120-605 PV UNIT 1		\$ 293,313	
15	01/25	6101	\$ 199	293,512	PRE-TAX MISC ADJUSTMENT
16		BEGINNING BALANCE IN ACCOUNT 120-605 PV UNIT 2		\$ 267,930	
17	01/25	6101	\$ 149	268,079	PRE-TAX MISC ADJUSTMENT
18		BEGINNING BALANCE IN ACCOUNT 120-605 PV UNIT 3		\$ 265,787	
19	01/25	6101	\$ 90	265,877	PRE-TAX MISC ADJUSTMENT
20		BEGINNING BALANCE IN ACCOUNT 120-607 PV UNIT 1		\$ 153,481	
21	09/25	6840	\$ (153,481)	0	BALANCE SHEET RECLASSIFICATION
22		BEGINNING BALANCE IN ACCOUNT 120-607 PV UNIT 2		\$ 103,680	
23	09/25	6840	\$ (103,680)	0	BALANCE SHEET RECLASSIFICATION
24		BEGINNING BALANCE IN ACCOUNT 120-607 PV UNIT 3		\$ 191,089	
25	09/25	6840	\$ (191,089)	0	BALANCE SHEET RECLASSIFICATION

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE B-07: NUCLEAR FUEL IN PROCESS
SPONSOR: JULISSA I. REZA
PREPARER: KAYLA CARRASCO
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE B-7
PAGE 10 OF 10

LINE NO.	(1) DATE	(2) ACCOUNT/JE NO.	(3) MONTHLY CHANGES	(4) ACCUMULATED BALANCE	(5) PURPOSE
1		BEGINNING BALANCE IN ACCOUNT 120-608 PV UNIT 1		\$ 0	
2	08/25	6111	\$ 286,472	286,472	MISC NUCLEAR FUEL ADJUSTMENT
3	09/25	6840	153,481	439,953	BALANCE SHEET RECLASSIFICATION
4		BEGINNING BALANCE IN ACCOUNT 120-608 PV UNIT 2		\$ 0	
5	08/25	6111	\$ 206,496	206,496	MISC NUCLEAR FUEL ADJUSTMENT
6	09/25	6840	103,680	310,176	BALANCE SHEET RECLASSIFICATION
7		BEGINNING BALANCE IN ACCOUNT 120-608 PV UNIT 3		\$ 0	
8	08/25	6111	\$ 147,032	147,032	MISC NUCLEAR FUEL ADJUSTMENT
9	09/25	6840	191,089	338,121	BALANCE SHEET RECLASSIFICATION
10		BEGINNING BALANCE IN ACCOUNT 120-609 PV UNIT 1		\$ 146,167	
11			\$ 0	146,167	
12		BEGINNING BALANCE IN ACCOUNT 120-609 PV UNIT 2		\$ 97,208	
13			\$ 0	97,208	
14		BEGINNING BALANCE IN ACCOUNT 120-609 PV UNIT 3		\$ 174,365	
15			\$ 0	174,365	
		CLOSING BALANCE IN ACCOUNT 120.6		<u>\$ 188,333,786</u>	This represents all accounts ties to Tab 1

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE C-1: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
BY FUNCTIONAL CLASSIFICATION AND DETAILED PLANT ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE C-01
PAGE 1 OF 6

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance at October 1, 2024	Accruals	Retirements	Other Changes	Base Period Ending Balance at September 30, 2025	Test Year Period Adjustments ⁽¹⁾	Test Year Period, As Adjusted
Accumulated Provision For Depreciation of Electric Utility Plant								
1	Steam Production	\$ (300,916,631)	\$ (22,781,321)	\$ 38,517	\$ (926,660)	\$ (324,586,096)	\$ 11,599,501	\$ (312,986,594)
2	Nuclear Production	(1,379,728,909)	(40,551,662)	7,114,876	4,979,757	(1,408,185,937)	864,551,296	(543,634,641)
3	Solar Production	-	(1,454,191)	-	(5,553,734)	(7,007,925)	(580,305)	(7,588,230)
4	Other Production	(134,155,188)	(19,877,744)	1,077,466	5,202,010	(147,753,455)	(1,571,965)	(149,325,420)
5	Total Production Plant	(1,814,800,728)	(84,664,918)	8,230,859	3,701,374	(1,887,533,413)	873,998,527	(1,013,534,886)
6	Transmission Plant	(281,342,358)	(12,814,213)	718,397	(3,701,484)	(297,139,658)	2,255,593	(294,884,065)
7	Distribution Plant	(501,618,541)	(59,492,685)	4,816,293	(2,641,216)	(558,936,148)	(3,526,273)	(562,462,421)
8	Energy Storage Plant	-	(81,104)	-	(280,089)	(361,194)	(9,012)	(370,205)
9	General Plant	(140,117,387)	(34,426,809)	60,210,609	(63,882,801)	(178,216,388)	(2,220,031)	(180,436,420)
Total Accumulated Provision for								
10	Depreciation of Electric Utility Plant	(2,737,879,013)	(191,479,730)	73,976,158	(66,804,216)	(2,922,186,801)	870,498,804	(2,051,687,997)
Total Accumulated Provision for								
11	Amortization of Electric Utility Plant	(136,454,827)	(6,416,647)	64,706,891	78,164,583	-	-	-
Total Accumulated Provision for								
12	Depreciation and Amortization of Electric Utility Plant	<u>\$ (2,874,333,841)</u>	<u>\$ (197,896,377)</u>	<u>\$ 138,683,050</u>	<u>\$ 11,360,367</u>	<u>\$ (2,922,186,801)</u>	<u>\$ 870,498,804</u>	<u>\$ (2,051,687,997)</u>

⁽¹⁾ Please refer to Workpaper A-03 Adjustment No. 29, Accumulated Depreciation and the Direct Testimony of witness Cynthia S. Prieto for an explanation of each adjustment.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE C-1: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
BY FUNCTIONAL CLASSIFICATION AND DETAILED PLANT ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE C-01
PAGE 2 OF 6

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance at October 1, 2024	Accruals	Retirements	Other Changes	Base Period Ending Balance at September 30, 2025	Test Year Period Adjustments ⁽¹⁾	Test Year Period, As Adjusted
Steam Production								
1	310 - Land and land rights	\$ (5)	\$ -	\$ -	\$ (0)	\$ (5)	\$ -	\$ (5)
2	311 - Structures and Improvements	(32,036,257)	(1,667,573)	-	(1,386,843)	(35,090,673)	-	(35,090,673)
3	312 - Boiler plant equipment	(90,154,460)	(7,095,041)	-	3,433,960	(93,815,541)	-	(93,815,541)
4	313 - Engines/eng-driven generators	(26,048,923)	(6,472,986)	-	(4,279,370)	(36,801,279)	-	(36,801,279)
5	314 - Turbogenerator units	(100,662,452)	(5,616,603)	-	2,204,085	(104,074,970)	-	(104,074,970)
6	315 - Accessory electric equipment	(20,817,265)	(1,355,825)	-	40,524	(22,132,567)	-	(22,132,567)
7	315.10 Steam computer hardware	-	(5,153)	-	(236,723)	(241,876)	-	(241,876)
8	315.20 Steam computer software	-	(27,466)	38,517	(454,296)	(443,245)	-	(443,245)
9	315.30 Steam communication equipment	-	(25,307)	-	(234,399)	(259,706)	-	(259,706)
10	316 - Misc power plant equipment	(28,361,729)	(442,670)	-	(13,601)	(28,818,000)	-	(28,818,000)
11	316.2 - Misc power plant - ZLD	(14,361)	25,601	-	4	11,244	-	11,244
12	317 - Asset Retirement Costs -Steam	148,185	(98,299)	-	-	49,886	-	49,886
13	FERC Audit Adjustment	(2,969,364)	-	-	-	(2,969,364)	2,969,364	-
14	Rate Base Adjustments	-	-	-	-	-	8,630,137	8,630,137
15	Subtotal Steam Production	(300,916,631)	(22,781,321)	38,517	(926,660)	(324,586,096)	11,599,501	(312,986,594)
Palo Verde Station								
16	303 - Misc intangible plant	(29,160,895)	(460,335)	57,116	29,553,997	(10,116)	-	(10,116)
17	320 - Land and land rights	1,541	-	-	592	2,133	-	2,133
18	321 - Structures and improvements	(322,433,204)	(12,407,248)	2,548,491	2,133,766	(330,158,195)	-	(330,158,195)
19	322 - Reactor plant equipment	(480,395,648)	(17,219,834)	2,212,561	1,416,515	(493,986,406)	-	(493,986,406)
20	323 - Turbogenerator units	(141,176,277)	(6,541,428)	1,304,130	1,136,897	(145,276,679)	-	(145,276,679)
21	324 - Accessory electric equipment	(130,835,610)	(3,321,723)	480,815	89,132	(133,587,387)	-	(133,587,387)
22	324.10 Nuclear computer hardware	-	(17,741)	-	(76,235)	(93,976)	-	(93,976)
23	324.20 Nuclear computer software	-	(6,206,676)	-	(29,564,340)	(35,771,017)	-	(35,771,017)
24	324.30 Nuclear communication equipment	-	(56,006)	-	(1,502,464)	(1,558,471)	-	(1,558,471)
25	325 - Misc power plant equipment	(70,062,277)	(4,165,148)	321,770	338,472	(73,567,183)	-	(73,567,183)
26	326 Asset Retirement Costs-Nuclear	11,179,847	1,109,319	-	-	12,289,166	-	12,289,166
27	350 - Land and land rights	(2,570)	-	-	-	(2,570)	-	(2,570)
28	353 - Station equipment	(4,142,948)	(404,951)	-	-	(4,547,898)	-	(4,547,898)
29	354 - Towers and fixtures	(585,828)	(34,271)	-	-	(620,099)	-	(620,099)
30	356 - Overhead conductors, devices	(164,730)	(3,829)	-	-	(168,559)	-	(168,559)
31	391.1 - Office and computer equipment	(152,356)	(12,586)	84,282	80,660	(0)	-	(0)
32	392 - Transportation equipment	(390,461)	(145,511)	1,479	(76,896)	(611,389)	-	(611,389)

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE C-1: ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION
BY FUNCTIONAL CLASSIFICATION AND DETAILED PLANT ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE C-01
PAGE 3 OF 6

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance at October 1, 2024	Accruals	Retirements	Other Changes	Base Period Ending Balance at September 30, 2025	Test Year Period Adjustments ⁽¹⁾	Test Year Period, As Adjusted
33	393 - Stores equipment	(2,108)	(494)	-	(108)	(2,710)	-	(2,710)
34	394 - Tools, shop, garage equipment	(236,508)	(53,160)	-	(12,222)	(301,890)	-	(301,890)
35	396 - Power operated equipment	(2,265,269)	(106,781)	104,233	(50,454)	(2,318,271)	-	(2,318,271)
36	397 - Communication equipment	(1,492,223)	(23,195)	-	1,515,418	-	-	-
37	398 - Miscellaneous equipment	(3,738)	(15,757)	-	(2,971)	(22,466)	-	(22,466)
38	Texas Stranded Costs Regulatory Asset	(207,407,647)	9,535,692	-	-	(197,871,955)	-	(197,871,955)
39	Rate Base Adjustments	-	-	-	-	-	864,551,296	864,551,296
40	Subtotal Nuclear Production	(1,379,728,909)	(40,551,662)	7,114,876	4,979,757	(1,408,185,937)	864,551,296	(543,634,641)
Solar Production								
41	338.10 Solar computer software	-	(4,180)	-	-	(4,180)	-	(4,180)
42	338.11 Solar communication equip	-	(45,547)	-	(124,355)	(169,901)	-	(169,901)
43	338.2 Solar structures & improvements	-	(288,463)	-	(536,645)	(825,109)	-	(825,109)
44	338.40 Solar panels	-	(794,665)	-	(3,846,542)	(4,641,207)	-	(4,641,207)
45	338.50 Solar collector system	-	(65,775)	-	(401,236)	(467,012)	-	(467,012)
46	338.60 Solar GSU transformers	-	(14,195)	-	-	(14,195)	-	(14,195)
47	338.70 Solar inverters	-	(107,788)	-	(530,169)	(637,957)	-	(637,957)
48	338.80 Solar other accessory electric equipment	-	(97,867)	-	(257,134)	(355,000)	-	(355,000)
49	338.9 Solar computer hardware	-	(35,711)	-	142,348	106,636	-	106,636
50	Rate Base Adjustments	-	-	-	-	-	(580,305)	(580,305)
51	Subtotal Solar Production	-	(1,454,191)	-	(5,553,734)	(7,007,925)	(580,305)	(7,588,229)
Other Production								
52	341 - Structures and improvements	(15,638,142)	(1,372,758)	-	517,094	(16,493,806)	-	(16,493,806)
53	342 - Fuel holders, products, accessr	(5,232,402)	(850,378)	-	(14,561)	(6,097,342)	-	(6,097,342)
54	343 - Prime movers	(80,765,240)	(13,847,948)	-	68,945	(94,544,243)	-	(94,544,243)
55	344 - Generators	(18,637,160)	(1,749,716)	-	4,261,650	(16,125,226)	-	(16,125,226)
56	345 - Accessory electric equipment	(9,090,748)	(1,654,142)	898,570	403,087	(9,443,233)	-	(9,443,233)
57	345.10 Other Prod computer hardware	-	(23,135)	-	778,741	755,606	-	755,606
58	345.20 Other Prod computer software	-	(203,514)	-	(486,937)	(690,450)	-	(690,450)
59	345.30 Other Prod communication equipment	-	(29,654)	-	(245,844)	(275,498)	-	(275,498)
60	346 - Misc power plant equipment	(4,710,297)	(148,837)	178,896	(80,165)	(4,760,402)	-	(4,760,402)
61	347 - Asset Retirement Costs -Other	(65,720)	2,338	-	-	(63,383)	-	(63,383)
62	FERC Audit Adjustment	(15,478)	-	-	-	(15,478)	15,478	-
63	Rate Base Adjustments	-	-	-	-	-	(1,587,443)	(1,587,443)
64	Subtotal Other Production	(134,155,188)	(19,877,744)	1,077,466	5,202,010	(147,753,455)	(1,571,965)	(149,325,420)

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
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BY FUNCTIONAL CLASSIFICATION AND DETAILED PLANT ACCOUNT
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE C-01
PAGE 4 OF 6

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance at October 1, 2024	Accruals	Retirements	Other Changes	Base Period Ending Balance at September 30, 2025	Test Year Period Adjustments ⁽¹⁾	Test Year Period, As Adjusted
Transmission Plant								
65	324.30 Palo Verde Transmission Communication equipment	-	(214)	-	(8,634)	(8,848)	-	(8,848)
66	350 - Land and land rights	(11,962,813)	(875,928)	-	(3,806)	(12,842,546)	-	(12,842,546)
67	351.10 Transmission computer hardware	-	(8,439)	-	(11,730)	(20,169)	-	(20,169)
68	351.20 Transmission computer software	-	0	32,779	(32,779)	-	-	-
69	351.30 Transmission communication equipment	-	(462,510)	549,420	(3,660,914)	(3,574,004)	-	(3,574,004)
70	352 - Structures and improvements	(5,095,804)	(424,719)	-	881	(5,519,642)	-	(5,519,642)
71	353 - Station equipment	(100,505,978)	(3,823,279)	121,629	(57,879)	(104,265,507)	-	(104,265,507)
72	354 - Towers and fixtures	(16,500,442)	(338,014)	-	11,648	(16,826,808)	-	(16,826,808)
73	355 - Poles and fixtures	(81,205,413)	(5,276,519)	-	32,919	(86,449,013)	-	(86,449,013)
74	356 - Overhead conductors, devices	(61,596,757)	(1,554,672)	14,569	28,744	(63,108,116)	-	(63,108,116)
75	359 - Roads and trails	(878,170)	(49,921)	-	68	(928,023)	-	(928,023)
76	FERC Audit Adjustment	(3,059,100)	-	-	-	(3,059,100)	3,059,100	-
77	RAP Asset Impairment Adj. Dep. NM	1,554,300	-	-	-	1,554,300	-	1,554,300
78	RAP Asset Impairment Adj. FERC	(247,455)	-	-	-	(247,455)	-	(247,455)
79	RAP Asset Impairment Adj. NM	(1,844,727)	-	-	-	(1,844,727)	-	(1,844,727)
80	Rate Base Adjustments	-	-	-	-	-	(803,507)	(803,507)
81	Subtotal Transmission Plant	(281,342,358)	(12,814,213)	718,397	(3,701,484)	(297,139,658)	2,255,593	(294,884,065)
Distribution Plant								
82	360 - Land and land rights	(871,321)	(60,950)	-	4,860	(927,411)	-	(927,411)
83	361 - Structures and improvements	(4,816,231)	(524,543)	-	7,575	(5,333,198)	-	(5,333,198)
84	362 - Station equipment	(91,885,301)	(6,225,770)	46,881	291,811	(97,772,379)	-	(97,772,379)
85	363 - Storage battery equipment	(250,936)	(27,035)	-	277,971	-	-	-
86	363.10 Distribution computer hardware	-	(44,745)	-	229,190	184,445	-	184,445
87	363.20 Smart Meters Distribution computer software	-	(3,955,150)	29,473	(6,120,432)	(10,046,109)	-	(10,046,109)
88	363.30 Distribution communication equipment	-	(390,735)	139,335	(3,363,067)	(3,614,468)	-	(3,614,468)
89	364 - Poles, towers and fixtures	(82,074,933)	(8,041,202)	1,227,338	1,934,224	(86,954,573)	-	(86,954,573)
90	365 - Overhead conductors, devices	(44,662,169)	(4,583,545)	621,790	1,918,016	(46,705,909)	-	(46,705,909)
91	366 - Underground conduit	(51,345,988)	(2,822,943)	-	84,962	(54,083,969)	-	(54,083,969)
92	367 - Underground conductors, devices	(67,460,683)	(7,105,728)	464,545	407,880	(73,693,986)	-	(73,693,986)
93	368 - Line transformers	(90,591,920)	(8,862,454)	1,897,497	1,543,333	(96,013,545)	-	(96,013,545)
94	369 - Services	(30,404,266)	(1,014,310)	-	97,496	(31,321,080)	-	(31,321,080)
95	370 - Meters	(13,377,308)	(984,914)	-	(60,560)	(14,422,782)	-	(14,422,782)
96	370 - Smart Meters	(9,623,403)	(12,556,124)	-	(60,667)	(22,240,195)	-	(22,240,195)
97	370 - Smart Meters Communication Equipment	(1,041,114)	(1,410,823)	-	(2,477)	(2,454,415)	-	(2,454,415)

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EL PASO ELECTRIC COMPANY
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FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE C-01
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance at October 1, 2024	Accruals	Retirements	Other Changes	Base Period Ending Balance at September 30, 2025	Test Year Period Adjustments ⁽¹⁾	Test Year Period, As Adjusted
98	371 - Installs customer premise	(6,066,300)	(617,026)	374,956	151,921	(6,156,449)	-	(6,156,449)
99	373 - Street lighting, signal system	(7,146,668)	(264,687)	14,479	16,749	(7,380,127)	-	(7,380,127)
100	Rate Base Adjustments	-	-	-	-	-	(3,526,273)	(3,526,273)
101	Subtotal Distribution Plant	(501,618,541)	(59,492,685)	4,816,293	(2,641,216)	(558,936,148)	(3,526,273)	(562,462,421)
Energy Storage Plant								
102	387.30 Energy storage equipment	-	(81,104)	-	(280,089)	(361,194)	(9,012)	(370,205)
103	Subtotal Energy Storage Plant	-	(81,104)	-	(280,089)	(361,194)	(9,012)	(370,205)
General Plant								
104	389 - Land and land rights	(5,527)	-	-	379	(5,148)	-	(5,148)
105	390 - Struct & Impr - Eastside Operations Center	(8,500,365)	(1,111,517)	-	91,879	(9,520,003)	-	(9,520,003)
106	390 - Struct & Impr - Energy Management System	(694,550)	(78,029)	-	(264)	(772,844)	-	(772,844)
107	390 - Struct & Impr - Stanton Tower	(10,012,166)	(1,130,387)	-	(11,526)	(11,154,078)	-	(11,154,078)
108	390 - Struct & Impr - System Ops Building	(5,678,279)	(533,178)	-	-	(6,211,456)	-	(6,211,456)
109	390 - Structures and improvements	(4,009,532)	(857,144)	488,685	(501,050)	(4,879,041)	-	(4,879,041)
110	391 - Office furniture, equipment	(6,258,023)	(32,925)	5,334,702	(57,318)	(1,013,564)	-	(1,013,564)
111	391.1 - Office and computer equipment	(29,796,308)	(1,682,998)	10,534,458	21,102,827	157,980	-	157,980
112	392 - Transportation equipment	(40,878,449)	(4,633,011)	5,479,897	(9,911)	(40,041,473)	-	(40,041,473)
113	393 - Stores equipment	(53,548)	(814)	23,571	(14,856)	(45,647)	-	(45,647)
114	394 - Tools, shop, garage equipment	(2,795,029)	(355,578)	-	(188,150)	(3,338,757)	-	(3,338,757)
115	395 - Laboratory equipment	(3,410,665)	(421,062)	438,021	(1,832)	(3,395,538)	-	(3,395,538)
116	396 - Power operated equipment	(2,115,261)	(239,685)	115,252	106,284	(2,133,410)	-	(2,133,410)
117	397 - Communication equipment	(23,085,644)	(811,920)	6,905,690	16,970,112	(21,762)	-	(21,762)
118	397.10 General Plant computer hardware	-	(4,157,848)	655,045	(20,155,907)	(23,658,710)	-	(23,658,710)
119	397.2 General Plant computer software	-	(16,219,481)	29,701,921	(71,471,366)	(57,988,926)	-	(57,988,926)
120	397.30 General Plant communication equipment	-	(1,437,068)	-	(9,150,027)	(10,587,095)	-	(10,587,095)
121	398 - Miscellaneous equipment	(3,248,062)	(723,140)	533,366	(592,075)	(4,029,911)	-	(4,029,911)
122	399.1 Asset Retirement Costs-Gen	(50,004)	(1,025)	-	-	(51,029)	-	(51,029)
123	FERC Audit Adjustment	435,544	-	-	-	435,544	(435,544)	-
124	RAP Asset Impairment Adj. Dep. N.M.	(30,155)	-	-	-	(30,155)	-	(30,155)
125	RAP Asset Impairment Adj. FERC	(4,045)	-	-	-	(4,045)	-	(4,045)

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SCHEDULE C-01
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	Base Period Beginning Balance at October 1, 2024	Accruals	Retirements	Other Changes	Base Period Ending Balance at September 30, 2025	Test Year Period Adjustments ⁽¹⁾	Test Year Period, As Adjusted
126	RAP Asset Impairment Adj. Dep. FERC	72,680	-	-	-	72,680	-	72,680
127	Rate Base Adjustments	-	-	-	-	-	(1,784,487)	(1,784,487)
128	Subtotal General Plant	(140,117,387)	(34,426,809)	60,210,609	(63,882,801)	(178,216,388)	(2,220,031)	(180,436,420)
129	Total Accumulated Provision for Depreciation of Electric Utility Plant	(2,737,879,013)	(191,479,730)	73,976,158	(66,804,216)	(2,922,186,801)	870,498,804	(2,051,687,997)
Accumulated Provision for Amortization of Electric Utility Plant								
130	303 - Misc intangible plant	(136,454,827)	(6,416,647)	64,706,891	78,164,583	-	-	-
131	Total Accumulated Provision for Amortization of Electric Utility Plant	(136,454,827)	(6,416,647)	64,706,891	78,164,583	-	-	-
Total Accumulated Provision for Depreciation and Amortization of Electric Utility Plant								
132	Electric Utility Plant	\$ (2,874,333,841)	\$ (197,896,377)	\$ 138,683,050	\$ 11,360,367	\$ (2,922,186,801)	\$ 870,498,804	\$ (2,051,687,997)

⁽¹⁾ Please refer to Workpaper A-03 Adjustment No. 29, Accumulated Depreciation and the Direct Testimony of witness Cynthia S. Prieto for an explanation of each adjustment.



2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2025

Prepared by:

**GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC**

EL PASO ELECTRIC COMPANY
EL PASO, TEXAS

2025 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF JUNE 30, 2025

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Mechanicsburg, Pennsylvania

**Gannett Fleming
Valuation and Rate Consultants, LLC**

300 Sterling Parkway, Suite 200
Mechanicsburg, PA 17050
717.763.7211

January 21, 2026

El Paso Electric Company
100 N. Stanton Street
El Paso, TX 79901-1463

Attention Cynthia S. Prieto
Vice President - Controller

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of El Paso Electric Company as of June 30, 2025. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the service life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of El Paso Electric personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC



JOHN J. SPANOS
President



MELISSA M. HOWARD
Project Manager

JJS:mle

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June 30, 2025 VI-4

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**EL PASO ELECTRIC COMPANY
DEPRECIATION STUDY
EXECUTIVE SUMMARY**

Pursuant to El Paso Electric Company's ("El Paso" or "Company") request, Gannett Fleming Valuation and Rate Consultants, LLC ("Gannett Fleming") conducted a depreciation study related to the electric plant as of June 30, 2025. The purpose of this study was to determine the annual depreciation accrual rates and amounts for book and ratemaking purposes.

The depreciation rates are based on the straight line method using the average service life ("ASL") procedure and were applied on a remaining life basis. The calculations were based on attained ages and estimated average service life, and net salvage characteristics for each depreciable group of assets.

El Paso's accounting policy has not changed since the last depreciation study was prepared. However, there has been change in expected life spans of generating facilities, recording retirements of assets as well as the associated cost of removal and gross salvage. These changes have caused the proposed depreciation rates in the depreciation study to change from those currently-approved from the last depreciation study as of December 31, 2019.

Gannett Fleming recommends the calculated annual depreciation accrual rates set forth herein apply specifically to electric plant in service as of June 30, 2025 as summarized by Table 1 of the study. Supporting analysis and calculations are provided within the study.

The study results set forth an annual depreciation expense of \$150.2 million when applied to depreciable plant balances as of June 30, 2025. The results are summarized at the functional level as follows:

SUMMARY OF ORIGINAL COST, ACCRUAL RATES AND AMOUNTS

<u>FUNCTION</u>	<u>ORIGINAL COST AS OF JUNE 30, 2025</u>	<u>PROPOSED RATE</u>	<u>PROPOSED EXPENSE</u>
Steam Production Plant	\$765,032,283.77	6.15	\$47,033,879
Solar Production Plant	1,517,692.12	3.37	51,185
Gas Turbine Plant	601,728,933.87	4.91	29,515,540
Transmission Plant	762,294,706.38	1.73	13,166,041
Distribution Plant	2,046,799,670.24	2.41	49,402,917
Battery Storage Plant	2,162,780.21	7.04	152,258
General Plant	<u>272,473,740.15</u>	3.98	<u>10,844,341</u>
Total	<u>\$4,452,009,806.74</u>	3.37	<u>\$150,166,161</u>

PART I. INTRODUCTION

EL PASO ELECTRIC COMPANY DEPRECIATION STUDY

PART I. INTRODUCTION

SCOPE

This report sets forth the results of the depreciation study for El Paso Electric Company ("El Paso"), to determine the annual depreciation accrual rates and amounts for book purposes applicable to the original cost of electric plant as of June 30, 2025. The rates and amounts are based on the straight line remaining life method of depreciation. This report also describes the concepts, methods and judgments which underlie the recommended annual depreciation accrual rates related to electric plant in service as of June 30, 2025.

The service life and net salvage estimates resulting from the study were based on informed judgment which incorporated analyses of historical plant retirement data as recorded through 2023, a review of Company practice and outlook as they relate to plant operation and retirement, and consideration of current practice in the electric industry, including knowledge of service lives and net salvage estimates used for other electric companies.

PLAN OF REPORT

Part I, Introduction, contains statements with respect to the plan of the report, and the basis of the study. Part II, Estimation of Survivor Curves, presents descriptions of the considerations and the methods used in the service life and net salvage studies. Part III, Service Life Considerations, presents the factors and judgment utilized in the average service life analysis. Part IV, Net Salvage Considerations, presents the judgment utilized for the net salvage study. Part V, Calculation of Annual and Accrued Depreciation, describes the procedures used in the calculation of group depreciation.

Part VI, Results of Study, presents summaries by depreciable group of annual depreciation accrual rates and amounts, as well as composite remaining lives. Part VII, Service Life Statistics presents the statistical analysis of service life estimates, Part VIII, Net Salvage Statistics sets forth the statistical indications of net salvage percents, and Part IX, Detailed Depreciation Calculations presents the detailed tabulations of annual depreciation.

BASIS OF THE STUDY

Depreciation

Depreciation, in public utility regulation, is the loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among causes to be given consideration are wear and tear, deterioration, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and the requirements of public authorities.

Depreciation, as used in accounting, is a method of distributing fixed capital costs, less net salvage, over a period of time by allocating annual amounts to expense. Each annual amount of such depreciation expense is part of that year's total cost of providing electric utility service. Normally, the period of time over which the fixed capital cost is allocated to the cost of service is equal to the period of time over which an item renders service, that is, the item's service life. The most prevalent method of allocation is to distribute an equal amount of cost to each year of service life. This method is known as the straight line method of depreciation.

For most accounts, the annual depreciation was calculated by the straight line method using the average service life procedure and the remaining life basis. For

certain General Plant accounts, the annual depreciation is based on amortization accounting. Both types of calculations were based on original cost, attained ages, and estimates of service lives and net salvage.

The straight line method, average service life procedure is a commonly used depreciation calculation procedure that has been widely accepted in jurisdictions throughout North America. Gannett Fleming recommends its continued use. Amortization accounting is used for certain General Plant accounts because of the disproportionate plant accounting effort required when compared to the minimal original cost of the large number of items in these accounts. An explanation of the calculation of annual and accrued amortization is presented beginning on page V-4 of the report.

Service Life and Net Salvage Estimates

The service life and net salvage estimates used in the depreciation and amortization calculations were based on informed judgment which incorporated a review of management's plans, policies and outlook, a general knowledge of the electric utility industry, and comparisons of the service life and net salvage estimates from our studies of other electric utilities. The use of survivor curves to reflect the expected dispersion of retirement provides a consistent method of estimating depreciation for electric plant. Iowa type survivor curves were used to depict the estimated survivor curves for the plant accounts not subject to amortization accounting.

The procedure for estimating service lives consisted of compiling historical data for the plant accounts or depreciable groups, analyzing this history through the use of widely accepted techniques, and forecasting the survivor characteristics for each depreciable group on the basis of interpretations of the historical data analyses and the probable future. The combination of the historical experience and the estimated future yielded estimated survivor curves from which the average service lives were derived.

PART II. ESTIMATION OF SURVIVOR CURVES

PART II. ESTIMATION OF SURVIVOR CURVES

The calculation of annual depreciation based on the straight line method requires the estimation of survivor curves and the selection of group depreciation procedures. The estimation of survivor curves is discussed below and the development of net salvage is discussed in later sections of this report.

SURVIVOR CURVES

The use of an average service life for a property group implies that the various units in the group have different lives. Thus, the average life may be obtained by determining the separate lives of each of the units or by constructing a survivor curve by plotting the number of units which survive at successive ages.

The survivor curve graphically depicts the amount of property existing at each age throughout the life of an original group. From the survivor curve, the average life of the group, the remaining life expectancy, the probable life, and the frequency curve can be calculated. In Figure 1, a typical smooth survivor curve and the derived curves are illustrated. The average life is obtained by calculating the area under the survivor curve, from age zero to the maximum age, and dividing this area by the ordinate at age zero. The remaining life expectancy at any age can be calculated by obtaining the area under the curve, from the observation age to the maximum age, and dividing this area by the percent surviving at the observation age. For example, in Figure 1, the remaining life at age 30 is equal to the crosshatched area under the survivor curve divided by 29.5 percent surviving at age 30. The probable life at any age is developed by adding the age and remaining life. If the probable life of the property is calculated for each year of age, the probable life curve shown in the chart can be developed. The frequency curve presents the number of units retired in each age interval. It is derived by obtaining the differences between the amount of property surviving at the beginning and at the end of each interval.

This study has incorporated the use of Iowa curves developed from a retirement rate analysis of historical retirement history. A discussion of the concepts of survivor curves and of the development of survivor curves using the retirement rate method is presented below.

Iowa Type Curves

The range of survivor characteristics usually experienced by utility and industrial properties is encompassed by a system of generalized survivor curves known as the Iowa type curves. There are four families in the Iowa system, labeled in accordance with the location of the modes of the retirements (or the portion of the frequency curve with the highest level of retirements) in relationship to the average life and the relative height of the modes. The left moded curves, presented in Figure 2, are those in which the greatest frequency of retirement occurs to the left of, or prior to, average service life. The symmetrical moded curves, presented in Figure 3, are those in which the greatest frequency of retirement occurs at average service life. The right moded curves, presented in Figure 4, are those in which the greatest frequency occurs to the right of, or after, average service life. The origin moded curves, presented in Figure 5, are those in which the greatest frequency of retirement occurs at the origin, or immediately after age zero. The letter designation of each family of curves (L, S, R or O) represents the location of the mode of the associated frequency curve with respect to the average service life. The numbers represent the relative heights of the modes of the frequency curves within each family. A higher number designates a higher mode curve.

The Iowa curves were developed at the Iowa State College Engineering Experiment Station through an extensive process of observation and classification of the ages at which industrial property had been retired. A report of the study which resulted in the classification of property survivor characteristics into 18 type curves, which constitute three of the four families, was published in 1935 in the form of the Experiment Station's Bulletin 125.

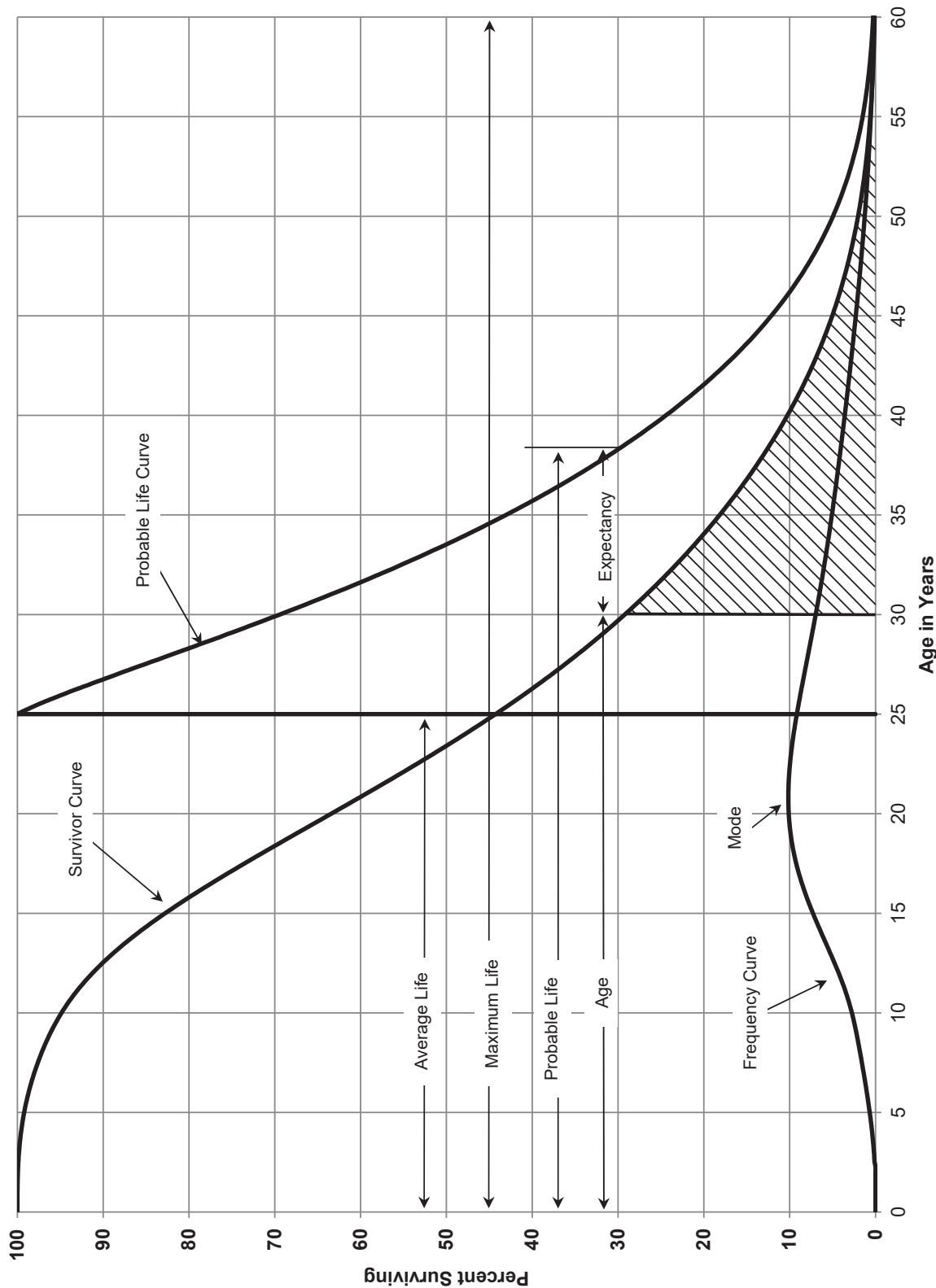


FIGURE 1. TYPICAL SURVIVOR CURVE AND DERIVED CURVES

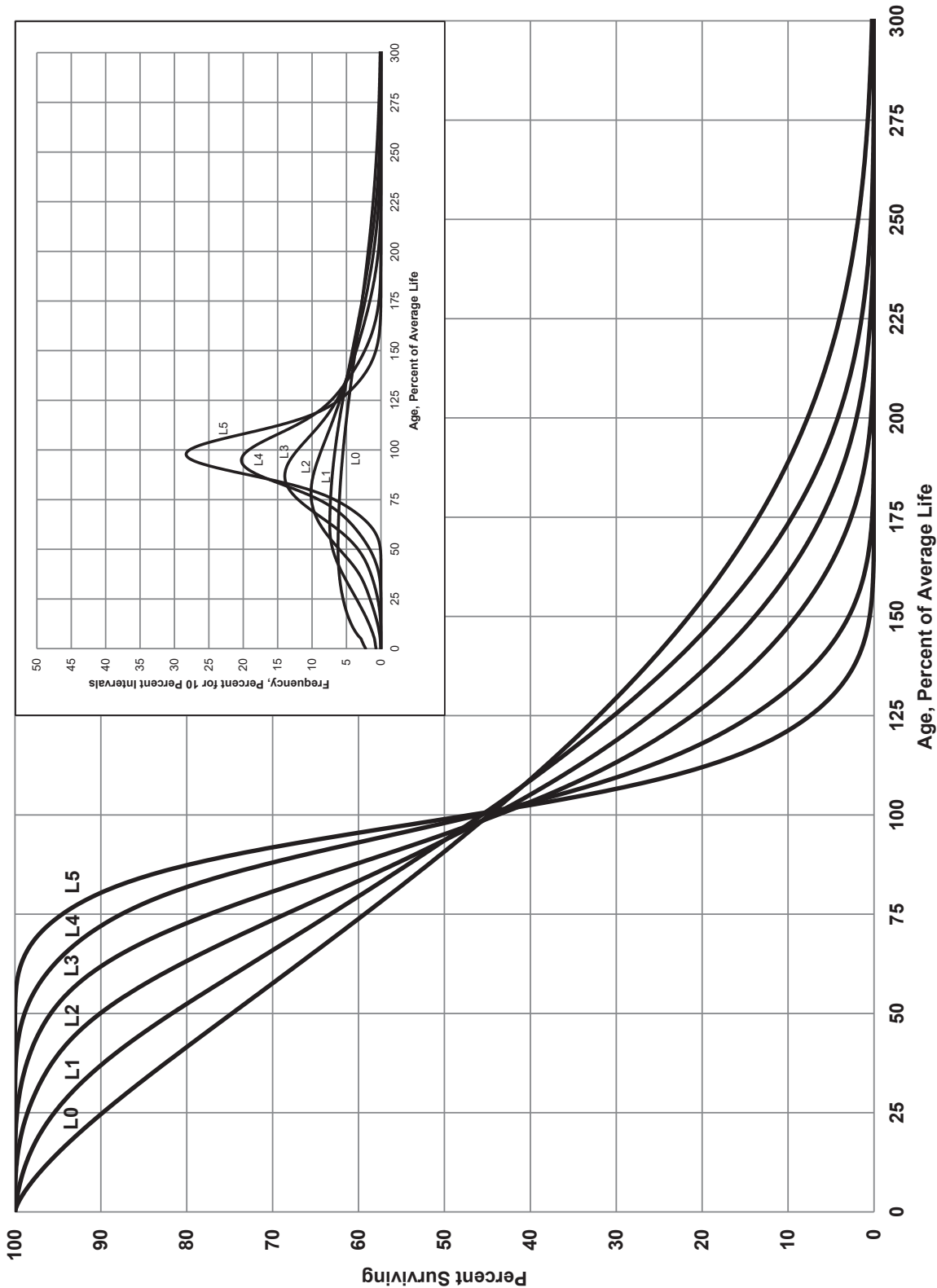


FIGURE 2. LEFT MODAL OR "L" TYPE SURVIVOR CURVES

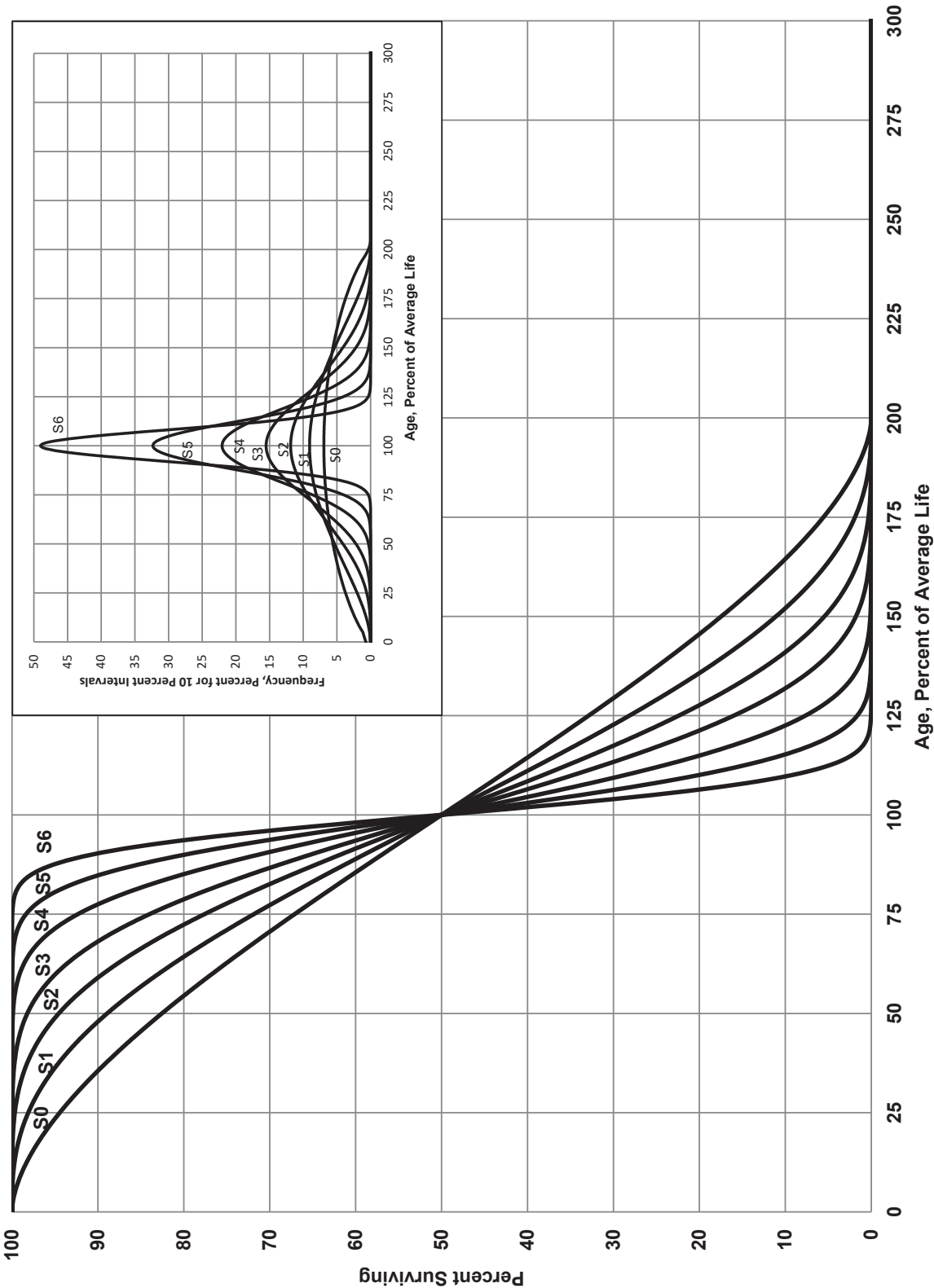


FIGURE 3. SYMMETRICAL OR "S" IOWA TYPE SURVIVOR CURVES

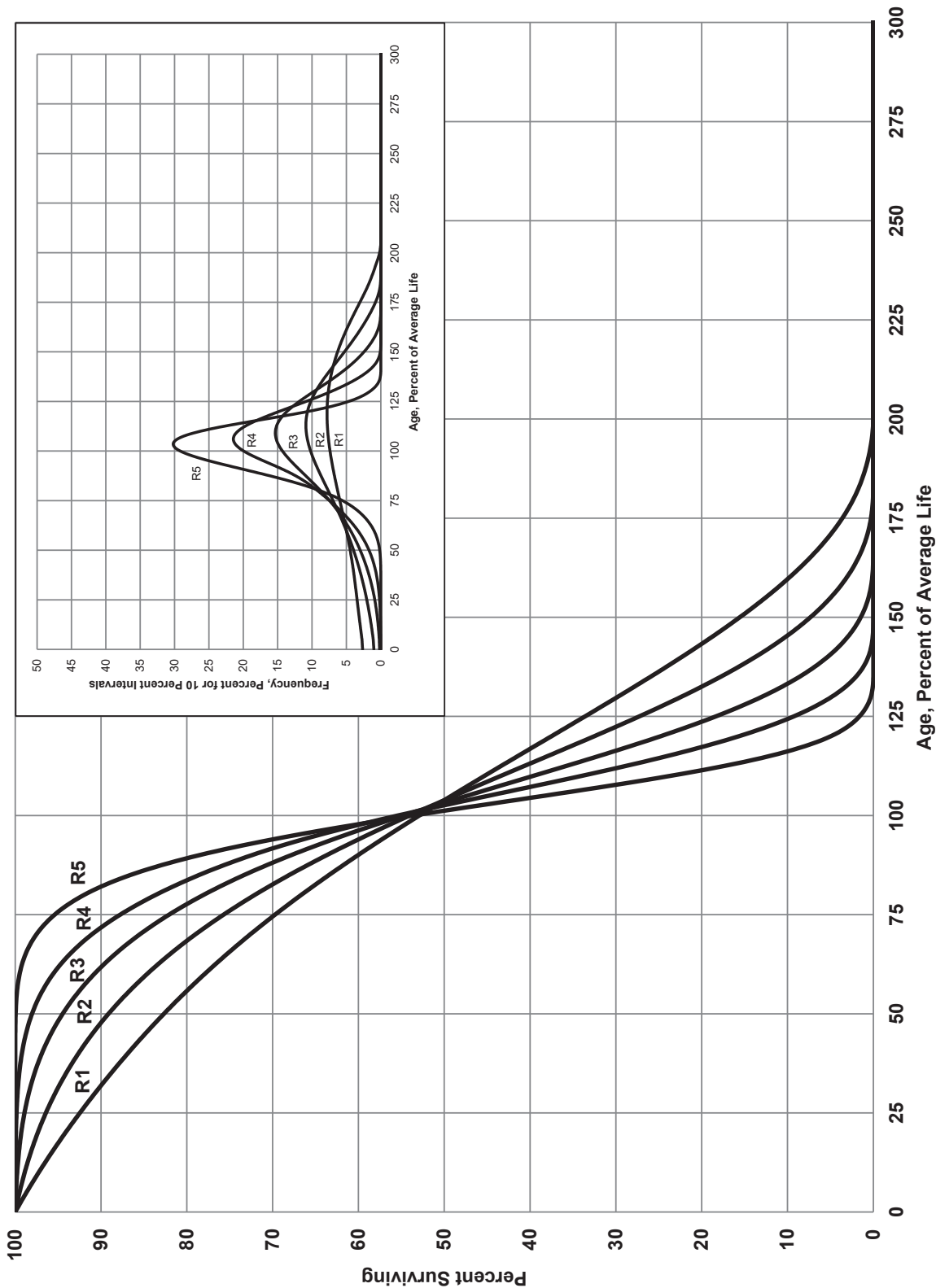


FIGURE 4. RIGHT MODAL OR "R" IOWA TYPE SURVIVOR CURVES

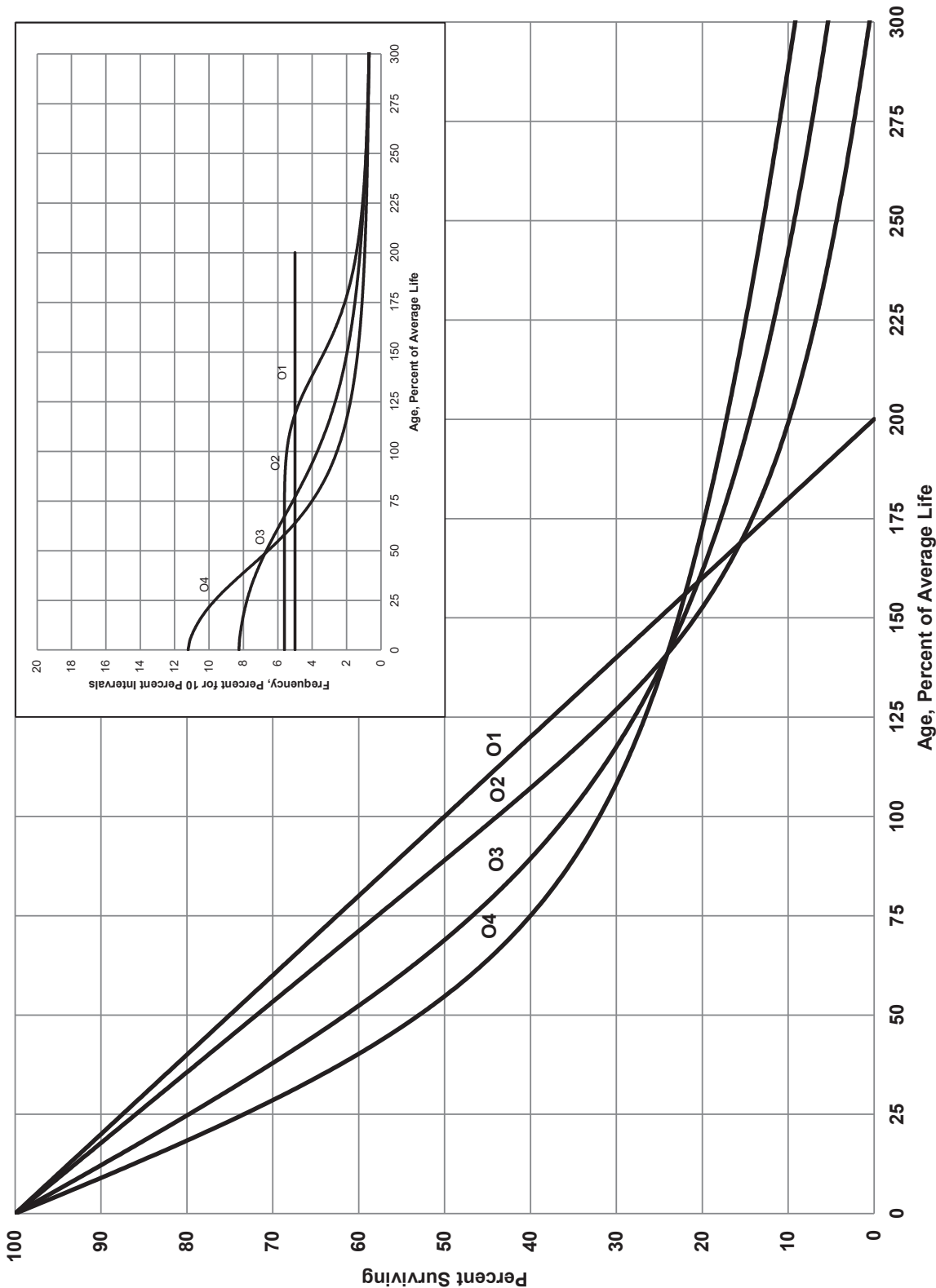


FIGURE 5. ORIGIN MODAL OR "O" TYPE SURVIVOR CURVES

These curve types have also been presented in subsequent Experiment Station bulletins and in the text, "Engineering Valuation and Depreciation."¹ In 1957, Frank V. B. Couch, Jr., an Iowa State College graduate student, submitted a thesis presenting his development of the fourth family consisting of the four O type survivor curves.

Retirement Rate Method of Analysis

The retirement rate method is an actuarial method of deriving survivor curves using the average rates at which property of each age group is retired. The method relates to property groups for which aged accounting experience is available and is the method used to develop the original stub survivor curves in this study. The method (also known as the annual rate method) is illustrated through the use of an example in the following text and is also explained in several publications including "Statistical Analyses of Industrial Property Retirements,"² "Engineering Valuation and Depreciation,"³ and "Depreciation Systems."⁴

The average rate of retirement used in the calculation of the percent surviving for the survivor curve (life table) requires two sets of data: first, the property retired during a period of observation, identified by the property's age at retirement; and second, the property exposed to retirement at the beginning of the age intervals during the same period. The period of observation is referred to as the experience band. The band of years which represent the installation dates of the property exposed to retirement during the experience band is referred to as the placement band. An example of the calculations used in the development of a life table follows. The example includes schedules of annual aged property transactions, a schedule of plant exposed to retirement, a life table and illustrations of smoothing the stub survivor curve.

¹Marston, Anson, Robley Winfrey and Jean C. Hempstead. Engineering Valuation and Depreciation, 2nd Edition. New York, McGraw-Hill Book Company. 1953.

²Winfrey, Robley, Statistical Analyses of Industrial Property Retirements. Iowa State College, Engineering Experiment Station, Bulletin 125. 1935.

³Marston, Anson, Robley Winfrey, and Jean C. Hempstead, Supra Note 1.

⁴Wolf, Frank K. and W. Chester Fitch. Depreciation Systems. Iowa State University Press. 1994.

Schedules of Annual Transactions in Plant Records

The property group used to illustrate the retirement rate method is observed for the experience band 2014-2023 for which there were placements during the years 2009-2023. In order to illustrate the summation of the aged data by age interval, the data were compiled in the manner presented in Schedules 1 and 2 on pages II-11 and II-12. In Schedule 1, the year of installation (year placed) and the year of retirement are shown. The age interval during which a retirement occurred is determined from this information. In the example which follows, \$10,000 of the dollars invested in 2009 were retired in 2014. The \$10,000 retirement occurred during the age interval between 4½ and 5½ years on the basis that approximately one-half of the amount of property was installed prior to and subsequent to July 1 of each year. That is, on the average, property installed during a year is placed in service at the midpoint of the year for the purpose of the analysis. All retirements also are stated as occurring at the midpoint of a one-year age interval of time, except the first age interval which encompasses only one-half year.

The total retirements occurring in each age interval in a band are determined by summing the amounts for each transaction year-installation year combination for that age interval. For example, the total of \$143,000 retired for age interval 4½-5½ is the sum of the retirements entered on Schedule 1 immediately above the stair step line drawn on the table beginning with the 2014 retirements of 2009 installations and ending with the 2023 retirements of the 2018 installations. Thus, the total amount of 143 for age interval 4½-5½ equals the sum of:

$$10 + 12 + 13 + 11 + 13 + 13 + 15 + 17 + 19 + 20.$$

SCHEDULE 1. RETIREMENTS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023										Placement Band 2009-2023			
Year	Retirements, Thousands of Dollars										Total During		Age Interval (13)
	During Year										Age Interval (12)		
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)			
2009	10	11	12	13	14	16	23	24	25	26	26	13½-14½	
2010	11	12	13	15	16	18	20	21	22	19	44	12½-13½	
2011	11	12	13	14	16	17	19	21	22	18	64	11½-12½	
2012	8	9	10	11	11	13	14	15	16	17	83	10½-11½	
2013	9	10	11	12	13	14	16	17	19	20	93	9½-10½	
2014	4	9	10	11	12	13	14	15	16	20	105	8½-9½	
2015		5	11	12	13	14	15	16	18	20	113	7½-8½	
2016			6	12	13	15	16	17	19	19	124	6½-7½	
2017				6	13	15	16	17	19	19	131	5½-6½	
2018					7	14	16	17	19	20	143	4½-5½	
2019						8	18	20	22	23	146	3½-4½	
2020							9	20	22	25	150	2½-3½	
2021								11	23	25	151	1½-2½	
2022									11	24	153	½-1½	
2023										13	80	0-½	
Total	53	68	86	106	128	157	196	231	273	308	1,606		

SCHEDULE 2. OTHER TRANSACTIONS FOR EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023										Placement Band 2009-2023									
Acquisitions, Transfers and Sales, Thousands of Dollars																			
Year Placed (1)	During Year										Total During Age Interval (12)	Age Interval (13)							
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)									
2009	-	-	-	-	-	-	60 ^a	-	-	-	-	-	13½-14½						
2010	-	-	-	-	-	-	-	-	-	-	-	-	12½-13½						
2011	-	-	-	-	-	-	-	-	-	-	-	-	11½-12½						
2012	-	-	-	-	-	-	-	(5) ^b	-	-	60	-	10½-11½						
2013	-	-	-	-	-	-	-	6 ^a	-	-	-	-	9½-10½						
2014	-	-	-	-	-	-	-	-	-	-	(5)	-	8½-9½						
2015	-	-	-	-	-	-	-	-	-	-	6	-	7½-8½						
2016	-	-	-	-	-	-	-	-	-	-	-	-	6½-7½						
2017	-	-	-	-	-	-	-	(12) ^b	-	-	-	-	5½-6½						
2018	-	-	-	-	-	-	-	-	22 ^a	-	-	-	4½-5½						
2019	-	-	-	-	-	-	-	(19) ^b	-	-	10	-	3½-4½						
2020	-	-	-	-	-	-	-	-	-	-	-	-	2½-3½						
2021	-	-	-	-	-	-	-	-	-	(102) ^c	(121)	-	1½-2½						
2022	-	-	-	-	-	-	-	-	-	-	-	-	½-1½						
2023	-	-	-	-	-	-	-	-	-	-	-	-	0-½						
Total	-	-	-	-	-	-	60	(30)	22	(102)	(50)	-							

^a Transfer Affecting Exposures at Beginning of Year

^b Transfer Affecting Exposures at End of Year

^c Sale with Continued Use

Parentheses Denote Credit Amount.

In Schedule 2, other transactions which affect the group are recorded in a similar manner. The entries illustrated include transfers and sales. The entries which are credits to the plant account are shown in parentheses. The items recorded on this schedule are not totaled with the retirements, but are used in developing the exposures at the beginning of each age interval.

Schedule of Plant Exposed to Retirement

The development of the amount of plant exposed to retirement at the beginning of each age interval is illustrated in Schedule 3 on page II-14. The surviving plant at the beginning of each year from 2014 through 2023 is recorded by year in the portion of the table headed "Annual Survivors at the Beginning of the Year." The last amount entered in each column is the amount of new plant added to the group during the year. The amounts entered in Schedule 3 for each successive year following the beginning balance or addition are obtained by adding or subtracting the net entries shown on Schedules 1 and 2. For the purpose of determining the plant exposed to retirement, transfers-in are considered as being exposed to retirement in this group at the beginning of the year in which they occurred, and the sales and transfers-out are considered to be removed from the plant exposed to retirement at the beginning of the following year. Thus, the amounts of plant shown at the beginning of each year are the amounts of plant from each placement year considered to be exposed to retirement at the beginning of each successive transaction year. For example, the exposures for the installation year 2019 are calculated in the following manner:

Exposures at age 0	= amount of addition	= \$750,000
Exposures at age ½	= \$750,000 - \$ 8,000	= \$742,000
Exposures at age 1½	= \$742,000 - \$18,000	= \$724,000
Exposures at age 2½	= \$724,000 - \$20,000 - \$19,000	= \$685,000
Exposures at age 3½	= \$685,000 - \$22,000	= \$663,000

SCHEDULE 3. PLANT EXPOSED TO RETIREMENT
JANUARY 1 OF EACH YEAR 2014-2023
SUMMARIZED BY AGE INTERVAL

Experience Band 2014-2023											Placement Band 2009-2023		
Year Placed (1)	Exposures, Thousands of Dollars										Total at Beginning of Age Interval (12)	Age Interval (13)	
	Annual Survivors at the Beginning of the Year												
	2014 (2)	2015 (3)	2016 (4)	2017 (5)	2018 (6)	2019 (7)	2020 (8)	2021 (9)	2022 (10)	2023 (11)			
2009	255	245	234	222	209	195	239	216	192	167	167	13½-14½	
2010	279	268	256	243	228	212	194	174	153	131	323	12½-13½	
2011	307	296	284	271	257	241	224	205	184	162	531	11½-12½	
2012	338	330	321	311	300	289	276	262	242	226	823	10½-11½	
2013	376	367	357	346	334	321	307	297	280	261	1,097	9½-10½	
2014	420 ^a	416	407	397	386	374	361	347	332	316	1,503	8½-9½	
2015		460 ^a	455	444	432	419	405	390	374	356	1,952	7½-8½	
2016			510 ^a	504	492	479	464	448	431	412	2,463	6½-7½	
2017				580 ^a	574	561	546	530	501	482	3,057	5½-6½	
2018					660 ^a	653	639	623	628	609	3,789	4½-5½	
2019						750 ^a	742	724	685	663	4,332	3½-4½	
2020							850 ^a	841	821	799	4,955	2½-3½	
2021								960 ^a	949	926	5,719	1½-2½	
2022									1,080 ^a	1,069	6,579	½-1½	
2023										1,220 ^a	7,490	0-½	
Total	1,975	2,382	2,824	3,318	3,872	4,494	5,247	6,017	6,852	7,799	44,780		

^aAdditions during the year

^aAdditions during the year

For the entire experience band 2014-2023, the total exposures at the beginning of an age interval are obtained by summing diagonally in a manner similar to the summing of the retirements during an age interval (Schedule 1). For example, the figure of 3,789, shown as the total exposures at the beginning of age interval 4½-5½, is obtained by summing:

$$255 + 268 + 284 + 311 + 334 + 374 + 405 + 448 + 501 + 609.$$

Original Life Table

The original life table, illustrated in Schedule 4 on page II-16, is developed from the totals shown on the schedules of retirements and exposures, Schedules 1 and 3, respectively. The exposures at the beginning of the age interval are obtained from the corresponding age interval of the exposure schedule, and the retirements during the age interval are obtained from the corresponding age interval of the retirement schedule. The retirement ratio is the result of dividing the retirements during the age interval by the exposures at the beginning of the age interval. The percent surviving at the beginning of each age interval is derived from survivor ratios, each of which equals one minus the retirement ratio. The percent surviving is developed by starting with 100% at age zero and successively multiplying the percent surviving at the beginning of each interval by the survivor ratio, i.e., one minus the retirement ratio for that age interval. The calculations necessary to determine the percent surviving at age 5½ are as follows:

Percent surviving at age 4½	=	88.15	
Exposures at age 4½	=	3,789,000	
Retirements from age 4½ to 5½	=	143,000	
Retirement Ratio	=	143,000 ÷ 3,789,000	= 0.0377
Survivor Ratio	=	1.000 - 0.0377	= 0.9623
Percent surviving at age 5½	=	(88.15) x (0.9623)	= 84.83

The totals of the exposures and retirements (columns 2 and 3) are shown for the purpose of checking with the respective totals in Schedules 1 and 3. The ratio of the total retirements to the total exposures, other than for each age interval, is meaningless.

SCHEDULE 4. ORIGINAL LIFE TABLE
CALCULATED BY THE RETIREMENT RATE METHOD

Experience Band 2014-2023

Placement Band 2009-2023

(Exposure and Retirement Amounts are in Thousands of Dollars)

Age at Beginning of Interval	Exposures at Beginning of Age Interval	Retirements During Age Interval	Retirement Ratio	Survivor Ratio	Percent Surviving at Beginning of Age Interval
(1)	(2)	(3)	(4)	(5)	(6)
0.0	7,490	80	0.0107	0.9893	100.00
0.5	6,579	153	0.0233	0.9767	98.93
1.5	5,719	151	0.0264	0.9736	96.62
2.5	4,955	150	0.0303	0.9697	94.07
3.5	4,332	146	0.0337	0.9663	91.22
4.5	3,789	143	0.0377	0.9623	88.15
5.5	3,057	131	0.0429	0.9571	84.83
6.5	2,463	124	0.0503	0.9497	81.19
7.5	1,952	113	0.0579	0.9421	77.11
8.5	1,503	105	0.0699	0.9301	72.65
9.5	1,097	93	0.0848	0.9152	67.57
10.5	823	83	0.1009	0.8991	61.84
11.5	531	64	0.1205	0.8795	55.60
12.5	323	44	0.1362	0.8638	48.90
13.5	<u>167</u>	<u>26</u>	0.1557	0.8443	42.24
					35.66
Total	<u>44,780</u>	<u>1,606</u>			

Column 2 from Schedule 3, Column 12, Plant Exposed to Retirement.
Column 3 from Schedule 1, Column 12, Retirements for Each Year.
Column 4 = Column 3 Divided by Column 2.
Column 5 = 1.0000 Minus Column 4.
Column 6 = Column 5 Multiplied by Column 6 as of the Preceding Age Interval.

The original survivor curve is plotted from the original life table (column 6, Schedule 4). When the curve terminates at a percent surviving greater than zero, it is called a stub survivor curve. Survivor curves developed from retirement rate studies generally are stub curves.

Smoothing the Original Survivor Curve

The smoothing of the original survivor curve eliminates any irregularities and serves as the basis for the preliminary extrapolation to zero percent surviving of the original stub curve. Even if the original survivor curve is complete from 100% to zero percent, it is desirable to eliminate any irregularities, as there is still an extrapolation for the vintages which have not yet lived to the age at which the curve reaches zero percent. In this study, the smoothing of the original curve with established type curves was used to eliminate irregularities in the original curve.

The Iowa type curves are used in this study to smooth those original stub curves which are expressed as percents surviving at ages in years. Each original survivor curve was compared to the Iowa curves using visual and mathematical matching in order to determine the better fitting smooth curves. In Figures 6, 7, and 8, the original curve developed in Schedule 4 is compared with the L, S, and R Iowa type curves which most nearly fit the original survivor curve. In Figure 6, the L1 curve with an average life between 12 and 13 years appears to be the best fit. In Figure 7, the S0 type curve with a 12-year average life appears to be the best fit and appears to be better than the L1 fitting. In Figure 8, the R1 type curve with a 12-year average life appears to be the best fit and appears to be better than either the L1 or the S0.

In Figure 9, the three fittings, 12-L1, 12-S0 and 12-R1 are drawn for comparison purposes. It is probable that the 12-R1 Iowa curve would be selected as the most representative of the plotted survivor characteristics of the group.

FIGURE 6. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

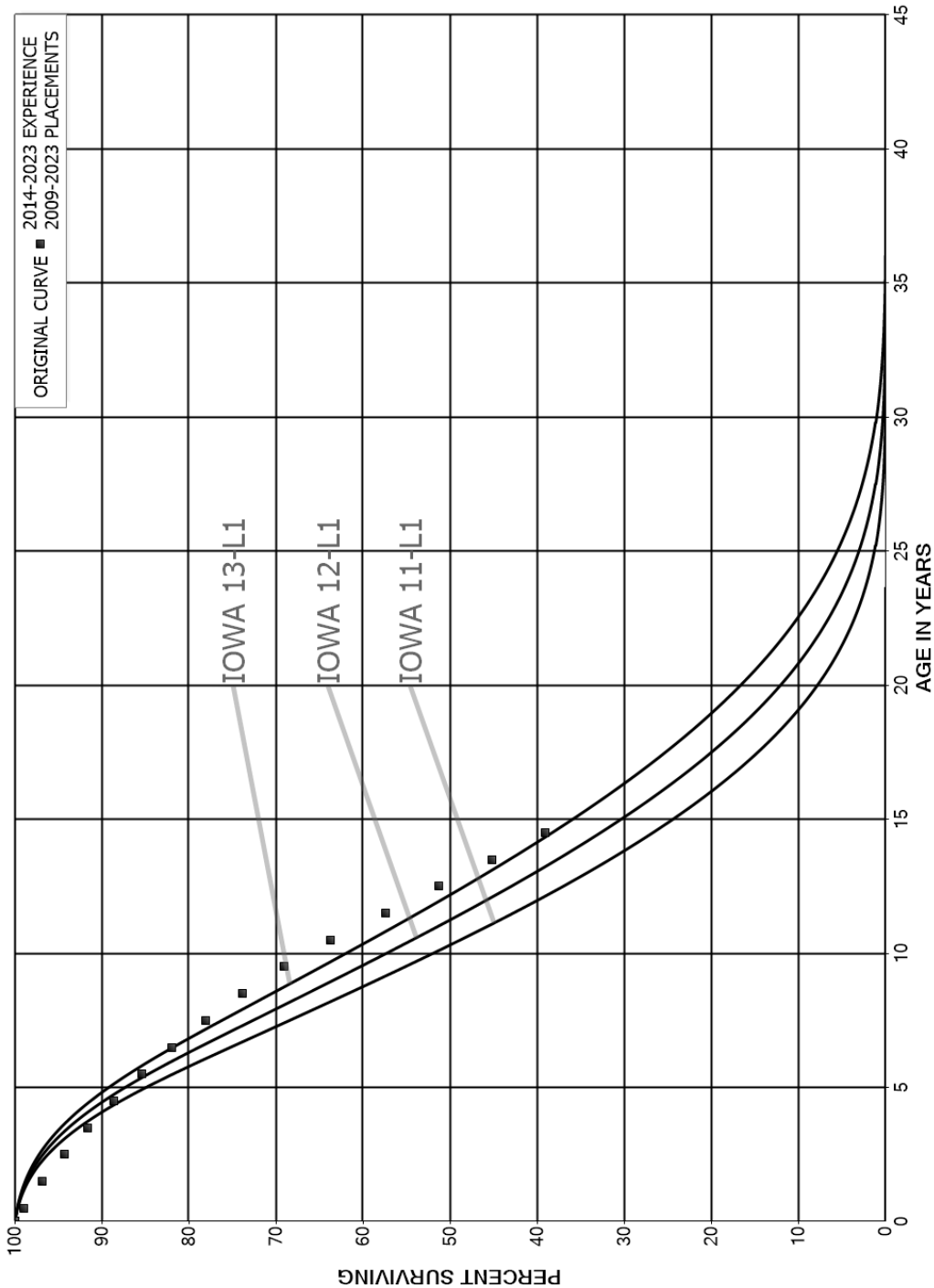


FIGURE 7. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN S0 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

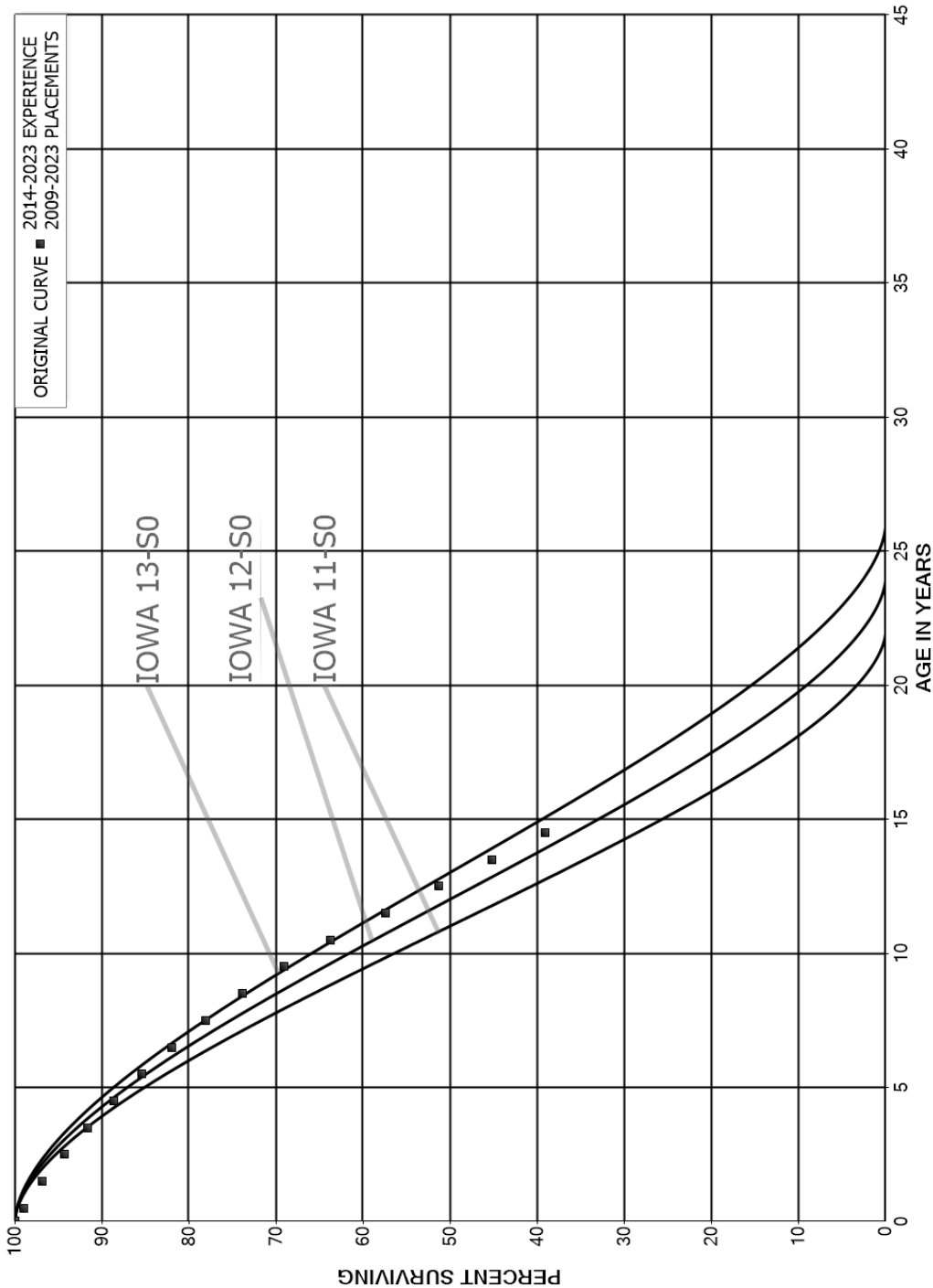


FIGURE 8. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES

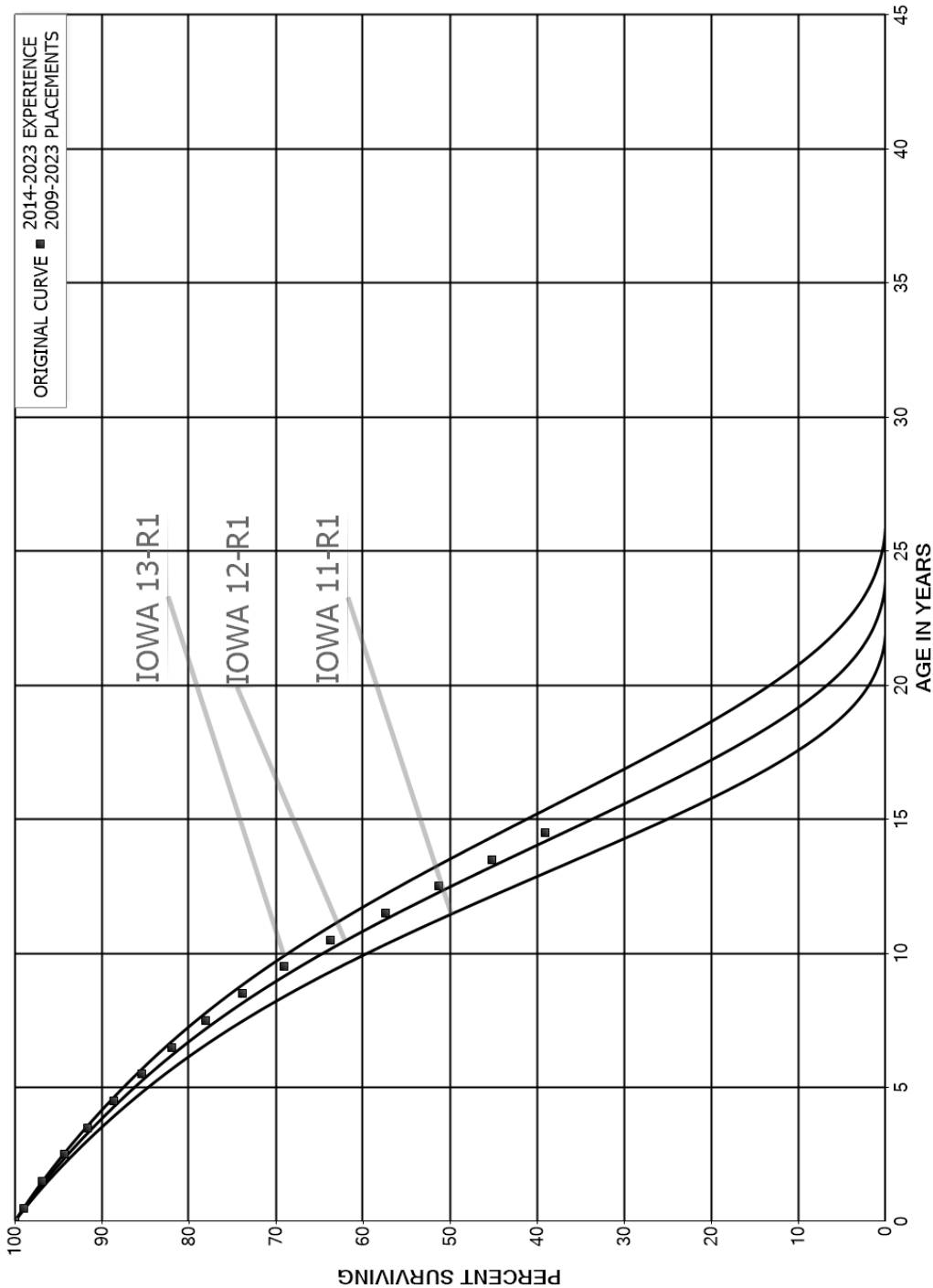
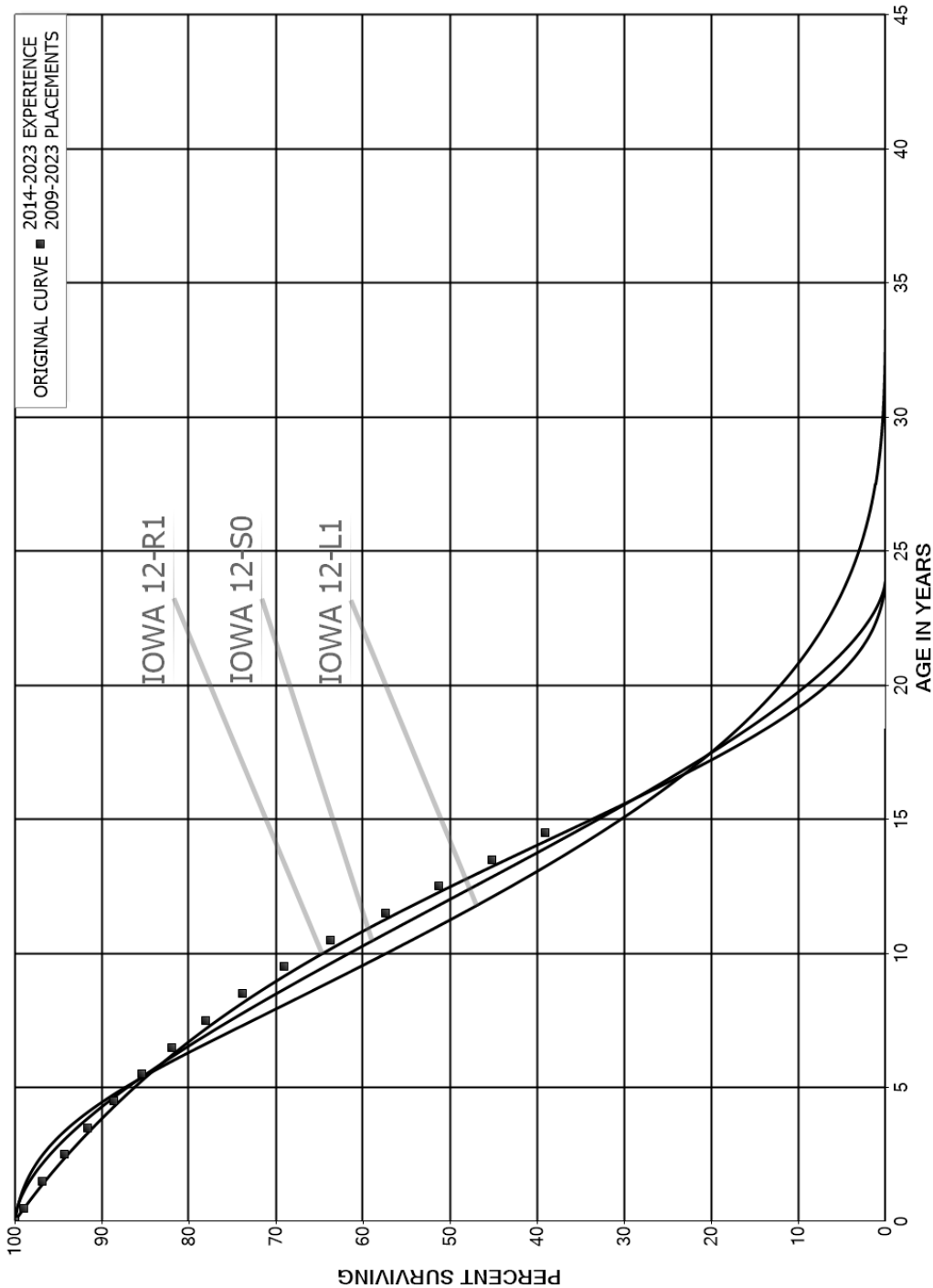


FIGURE 9. ILLUSTRATION OF THE MATCHING OF AN ORIGINAL SURVIVOR CURVE WITH AN L1, S0 AND R1 IOWA TYPE CURVE
ORIGINAL AND SMOOTH SURVIVOR CURVES



PART III. SERVICE LIFE CONSIDERATIONS

PART III. SERVICE LIFE CONSIDERATIONS

FIELD TRIPS

In order to be familiar with the operation of the Company and observe representative portions of the plant, a field trip was conducted for the study. A general understanding of the function of the plant and information with respect to the reasons for past retirements and the expected future causes of retirements are obtained during field trips. This knowledge and information were incorporated in the interpretation and extrapolation of the statistical analyses.

The following is a list of the locations visited during the most recent field trips.

October 1, 2024

- Newman Generating Station
- Stan Roberts Substation
- Copper Substation
- Copper Power Station
- East Side Distribution Operations Center
- El Paso Electric Operations and Training Center
- Montana Power Station
- Mesa Substation
- Triumph Substation

February 24, 2020

- East Side Distribution Operations Center
- Montana Power Substation
- Montana Power Generating Facility
- Caliente Substation
- Pelicano Substation
- Newman Generating Station
- Rio Grande Generating Station

August 18, 2014

- Newman Generating Station
- Rio Grande Generating Station
- Stanton Tower

August 19, 2014

Wrangler Substation
Wrangler Solar Facility
Diamond Head Substation
East Side Distribution Operations Center
Montana Power Generating Facility
Montana Power Substation

February 9, 2009

Vanderbilt Service Center
Vista Substation
Wrangler Substation
Hawkins Service Center
Copper Training Center
Copper Combustion Station
Roland Lucky Building
Stanton Building

February 10, 2009

Rio Grande Generating Station
Systems Operating Center
Newman Generation Station

February 19, 2003

Newman Generating Station
Systems Operating Center
Rio Grande Generating Station
501 Engineering Building
Centre Building

February 20, 2003

Sante Fe Building
Ascarate Substation
Copper Combustion Station
Copper Substation
Copper Training Facility
Hawkins Warehouse
Montwood Substation
Caliente Substation

SERVICE LIFE ANALYSIS

The service life estimates were based on informed judgment which considered various factors. The primary factors were the statistical analyses of data; current Company policies and outlook as determined during conversations with management;

and the survivor curve estimates from previous studies of this company and other electric companies.

For many of the plant accounts for which survivor curves were estimated, the statistical analyses using the retirement rate method resulted in good to excellent indications of the survivor patterns experienced. These accounts represent 74 percent of depreciable plant. Generally, the information external to the statistics led to no significant departure from the indicated survivor curves for the accounts listed below. The statistical support for the service life estimates is presented in the section beginning on page VII-2.

<u>Account No.</u>	<u>Account Description</u>
STEAM PLANT	
312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment
TRANSMISSION PLANT	
352.00	Structures and Improvements
353.00	Station Equipment
355.00	Wood and Steel Poles
DISTRIBUTION PLANT	
361.00	Structures and Improvements
362.00	Station Equipment
364.00	Poles, Towers and Fixtures
365.00	Overhead Conductors and Devices
366.00	Underground Conduit
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customers' Premises
GENERAL PLANT	
390.00	Structures and Improvements – Minor Structures
392.10	Transportation Equipment – Cars – Sedans
392.20	Transportation Equipment – Light Duty Vehicles
392.40	Transportation Equipment – Heavy Duty Vehicles
392.50	Transportation Equipment – Trailers
396.00	Power Operated Equipment

Account 312.00, Boiler Plant Equipment, is used to illustrate the manner in which the study was conducted for the generating plant. Aged plant accounting data have been compiled for the years 1993 through 2023. These data have been coded in the course of the Company's normal record keeping according to account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The retirements, other plant transactions, and plant additions were analyzed by the retirement rate method.

The survivor curve estimate is based on the statistical indications for the period 1993 through 2023. The Iowa 65-R4 is a reasonable fit of the original interim survivor curve. The 65-year service life for interim retirements is reasonable for assets in this account. The 65-year life is shorter than the 70-year life previously used by the Company.

Account 364.00, Poles, Towers and Fixtures, is used to illustrate the manner in which the study was conducted for the mass accounts. Aged retirement and other plant accounting data were compiled through the year 2023. These data were coded in the course of the Company's normal recordkeeping according to plant account or property group, type of transaction, year in which the transaction took place, and year in which the electric plant was placed in service. The data were analyzed by the retirement rate method of life analysis. The survivor curve chart for the account is presented on page VII-71 and the life table for the experience band plotted on the chart follows it.

The historical service life indication for Account 364.00, Poles, Towers and Fixtures is the 45-S2.5 based on the experience band, 1993-2023. The prior survivor curve estimate for Account 364.00, Poles, Towers and Fixtures was the 45-R3. Typical service lives for poles of other electric companies range from 40 to 55 years. The Iowa

45-S2.5 survivor curve reflects the outlook of management, is within the range of service life estimates used by other electric companies and is a reasonable interpretation of the significant portion of the stub survivor curves through age 72.

For Account 365.00, Overhead Conductors and Devices, the estimate of survivor characteristics is based on the 1993-2023 experience band. Most retirements have been due to inadequacy or voltage conversions. Typical service lives for overhead conductors range from 40 to 55 years. The Iowa 48-R2.5 survivor curve is within the range of other estimates, is a reasonable interpretation of the significant portions of the survivor curves through age 76 and reflects the outlook of management.

Life Span Estimates

The life span technique was used for the Company's generation accounts. The life span procedure is appropriate for these accounts since all of the assets within the plant will be retired concurrently. Probable retirement dates were estimated for each power plant. Life spans for each generating station were estimated based on discussions with management regarding future outlook, age and condition of the plant and life spans typically experienced and estimated for similar plants. The life span and probable retirement dates used for each generating unit are as follows:

<u>Depreciable Group</u>	<u>Major Year in Service</u>	<u>Probable Retirement Year</u>	<u>Life Span</u>
Steam Production Plant			
Rio Grande #6	1957	2025	68
Rio Grande #7	1958	2026	68
Rio Grande #8	1973	2033	60
Newman #1	1959	2026	67
Newman #2	1962	2027	65
Newman #3	1966	2034	68
Newman #4	1975	2031	56
Newman #5	2009	2045	36
Newman Zero Liquid Discharge	2011	2045	34
Gas Turbine Plant			
Copper	1980	2030	50
Rio Grande #9	2013	2045	32
Montana Power #1	2015	2045	30
Montana Power #2	2015	2045	30
Montana Power #3	2016	2045	29
Montana Power #4	2016	2045	29

Power plants typically are retired when there are other units that can generate electricity at a lower cost. Typical life spans for base load, steam power plants have been 50 to 65 years in the past. For example, Units 6, 7 and 8 at Rio Grande were completed in 1957, 1958 and 1973, respectively. The estimated probable retirement dates for Rio Grande are 2025, 2026 and 2033. Thus, the life spans estimated for the Rio Grande steam units are 68 years for Unit 6, 68 years for Unit 7 and 60 years for Unit 8, which are within, or slightly longer than, the typical range. The estimated retirement dates should not be interpreted as commitments to retire these plants on these dates, but rather, as reasonable estimates subject to modification in the future as circumstances dictate. However, environmental regulations will impact decisions for closures which will lead to shorter life spans for facilities built in recent years.

For all production accounts, an interim survivor curve was estimated for each account, since interim retirements, i.e., retirements prior to the final retirement, are experienced in such accounts.

Similar studies were performed for the remaining plant accounts. Each of the judgments represented a consideration of statistical analyses of aged plant activity, management's outlook for the future, and the typical range of lives used by other electric companies.

The selected amortization periods for other general plant accounts are described in the section "Calculated Annual and Accrued Amortization."

PART IV. NET SALVAGE CONSIDERATIONS

PART IV. NET SALVAGE CONSIDERATIONS

NET SALVAGE ANALYSIS

The estimates of net salvage by account were based in part on historical data compiled for the years 1993 through 2023. Cost of removal and gross salvage were expressed as percents of the original cost of plant retired, both on annual and three-year moving average bases. The most recent five-year average also was calculated for consideration. The net salvage estimates by account are expressed as a percent of the original cost of plant retired.

Net Salvage Considerations

The estimates of future net salvage are expressed as percentages of surviving plant in service, i.e., all future retirements. In cases in which removal costs are expected to exceed salvage receipts, a negative net salvage percentage is estimated. The net salvage estimates were based on judgment which incorporated analyses of historical cost of removal and gross salvage data, expectations with respect to future removal requirements and markets for retired equipment and materials.

The analyses of historical cost of removal and gross salvage data are presented in the section titled "Net Salvage Statistics" for the plant accounts for which the net salvage estimate relied partially on those analyses.

Statistical analyses of historical data for the period 1993 through 2023 contributed significantly toward the net salvage estimates for 14 plant accounts, representing 49 percent of the depreciable plant, as follows:

STEAM PRODUCTION PLANT

312.00	Boiler Plant Equipment
314.00	Turbogenerator Units
315.00	Accessory Electric Equipment
316.00	Miscellaneous Power Plant Equipment

TRANSMISSION PLANT

353.00	Station Equipment
355.00	Wood and Steel Poles
356.00	Overhead Conductors and Devices

DISTRIBUTION PLANT

365.00	Overhead Conductors and Devices
367.00	Underground Conductors and Devices
368.00	Line Transformers
370.00	Meters
371.00	Installations on Customers' Premises
373.00	Street Lighting and Signal Systems

GENERAL PLANT

396.00	Power Operated Equipment
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Account 367.00, Underground Conductors and Devices, will be used to illustrate the manner in which the study was conducted for most mass plant accounts. Net salvage data were compiled for the years 1993 through 2023. These data include the retirements, cost of removal and gross salvage.

Discussions with management indicated that retired underground conductors are either reused or sold for scrap. The previous estimate of net salvage for underground conductors was negative 20 percent. The range of typical net salvage estimates used by other electric companies for underground conductors is negative 10 percent to negative 30 percent.

The net salvage estimate for this account is negative 30 percent and is based on the current practices in place for recording cost of removal and gross salvage. Cost of removal as a percent of the original cost retired averaged around 35 percent through the 1990s, then went to 0 percent starting in 2002 when recording practices changed. In 2013, a new practice for recording cost of removal was started and will continue into the future. Gross salvage was generally between 5 and 30 percent during the 1990s, then also went to 0 percent in 2002. Then new practices were implemented in 2013

which will continue into the foreseeable future, therefore, the most recent period is the best indicator of the future. The overall net salvage percent is negative 38 percent. The most recent five-year average for net salvage indicates negative 76 percent. Given the overall statistical indications, most recent five-year average and the estimates of others, a negative 30 percent net salvage was utilized.

The overall net salvage estimates for the Company's production facilities, for which the life span method is used, are based on estimates of both final net salvage and interim net salvage. Final net salvage is the net salvage experienced at the end of a production plant's life span. Interim net salvage is the net salvage experienced for interim retirements that occur prior to the final retirement of the plant. The final net salvage estimates in the study were based on decommissioning analyses incorporating a \$/kW estimate that was consistent with similar facilities determined by a variety of engineering specialists. The interim net salvage estimates were based in part on analysis of historical interim retirement and net salvage data. Based on informed judgment that incorporated these interim net salvage analyses for each plant account, an interim net salvage estimate of negative 5 percent was used for all steam plant accounts, and a negative 5 percent estimate was used for gas turbine plant accounts.

The interim survivor curve estimates for each account and production facility were used to calculate the percentage of plant expected to be retired as interim retirements and final retirements. These are shown on Table 2 in the Net Salvage Statistics section on page VIII-2. These percentages were used to determine the weighted net salvage estimate for each account and production facility based on the interim and final net salvage estimates. The calculations, as well as the estimated final net salvage amounts and interim net salvage percents, are shown on Table 3 of the Net Salvage Statistics section on page VIII-3.

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

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

**PART V. CALCULATION OF ANNUAL AND
ACCRUED DEPRECIATION**

PART V. CALCULATION OF ANNUAL AND ACCRUED DEPRECIATION

GROUP DEPRECIATION PROCEDURES

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

Single Unit of Property

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

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

The accrued depreciation is:

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

Remaining Life Annual Accruals

For the purpose of calculating remaining life accruals as of June 30, 2025, the depreciation reserve for each plant account is allocated among vintages in proportion to the calculated accrued depreciation for the account. Explanations of remaining life accruals and calculated accrued depreciation follow. The detailed calculations as of June 30, 2025, are set forth in the Results of Study section of the report.

Average Service Life Procedure

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

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

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

CALCULATION OF ANNUAL AND ACCRUED AMORTIZATION

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

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

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

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

For the purpose of calculating annual amortization amounts as of June 30, 2025, the book depreciation reserve for each plant account or subaccount is assigned or allocated to vintages. The book reserve assigned to vintages with an age greater than the amortization period is equal to the vintage's original cost. The remaining book

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

PART VI. RESULTS OF STUDY

PART VI. RESULTS OF STUDY

QUALIFICATION OF RESULTS

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

The annual depreciation accrual rates are applicable specifically to the electric plant in service as of June 30, 2025. For most plant accounts, the application of such rates to future balances that reflect additions subsequent to June 30, 2025, is reasonable for a period of three to five years.

DESCRIPTION OF DETAILED TABULATIONS

Table 1 is a summary of the results of the study as applied to the original cost of electric plant as of June 30, 2025 presented on pages VI-4 through VI-8 of this report.

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

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

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

The tables of the calculated annual depreciation applicable to depreciable assets as of June 30, 2025 are presented in account sequence starting on page IX-2 of the supporting documents. The tables indicate the estimated survivor curve and net salvage percent for the account and set forth, for each installation year, the original cost, the calculated accrued depreciation, the allocated book reserve, future accruals, the remaining life, and the calculated annual accrual amount.

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							ANNUAL AMOUNT (8)	RATE (9)=(8)/(5)	
STEAM PRODUCTION PLANT									
311.00 STRUCTURES AND IMPROVEMENTS	09-2025	100-R3 *	(5)	1,290,816.82	1,281,328	74,030	74,030	5.74	1.0
	12-2026	100-R3 *	(5)	1,269,983.01	1,269,983	63,499	42,374	3.34	1.5
	12-2033	100-R3 *	(5)	3,379,034.08	2,097,892	1,450,093	171,209	5.07	8.5
	12-2026	100-R3 *	(5)	8,586,152.80	3,047,723	5,967,737	702,965	8.19	8.5
	12-2027	100-R3 *	(3)	1,385,985.58	1,323,596	103,969	69,477	5.01	1.5
	12-2034	100-R3 *	(3)	819,417.49	819,417	24,583	9,833	1.20	2.5
	12-2031	100-R3 *	(3)	1,140,368.37	1,078,122	96,457	10,170	0.89	9.5
	12-2045	100-R3 *	(3)	16,359,729.49	10,385,730	6,464,792	1,003,984	6.14	6.4
	12-2045	100-R3 *	(3)	26,226,143.62	9,767,220	17,245,708	848,050	3.23	20.3
	12-2045	100-R3 *	(3)	26,119,084.19	3,588,830	23,313,827	1,142,050	4.37	20.4
TOTAL ACCOUNT 311				86,576,715.45	34,659,841	54,804,695	4,074,142	4.71	13.5
312.00 BOILER PLANT EQUIPMENT	09-2025	65-R4 *	(5)	2,973,007.52	2,973,008	148,650	148,649	5.00	1.0
	12-2026	65-R4 *	(5)	5,695,646.21	4,834,657	1,145,772	774,757	13.60	1.5
	12-2033	65-R4 *	(5)	29,441,300.04	13,446,967	17,466,398	2,068,891	7.03	8.4
	12-2033	65-R4 *	(5)	1,134,042.84	614,988	575,757	67,792	5.98	8.5
	12-2026	65-R4 *	(3)	9,137,328.41	9,388,043	23,405	15,603	0.17	1.5
	12-2027	65-R4 *	(3)	18,357,548.20	11,260,150	7,646,125	3,064,215	16.69	2.5
	12-2034	65-R4 *	(3)	20,126,082.56	7,277,386	13,452,479	1,428,439	7.10	9.4
	12-2031	65-R4 *	(3)	8,199,156.84	4,340,027	4,105,105	631,619	7.70	6.5
	12-2045	65-R4 *	(3)	127,947,303.40	36,313,226	95,472,496	4,685,196	3.66	20.4
	12-2045	65-R4 *	(3)	7,217,387.53	1,473,316	5,960,593	291,914	4.04	20.4
TOTAL ACCOUNT 312				230,228,803.55	91,921,768	145,998,780	13,177,075	5.72	11.1
313.00 ENGINES AND ENGINE-DRIVEN GENERATORS	12-2026	50-R2.5 *	(3)	327,497.00	327,497	9,824	6,681	2.04	1.5
	12-2031	50-R2.5 *	(3)	74,353,441.18	19,642,253	56,941,792	8,840,557	11.89	6.4
	12-2045	50-R2.5 *	(3)	61,783,094.02	15,167,556	48,469,031	2,483,927	4.02	19.5
TOTAL ACCOUNT 313				136,464,032.20	35,137,306	105,420,647	11,331,165	8.30	9.3
314.00 TURBOGENERATOR UNITS	09-2025	70-R2.5 *	(5)	3,559,987.86	3,559,998	178,000	178,000	5.00	1.0
	12-2026	70-R2.5 *	(5)	6,223,330.56	4,186,812	2,347,686	1,576,273	25.33	1.5
	12-2033	70-R2.5 *	(5)	24,636,212.99	10,003,571	16,076,552	1,915,364	7.71	8.4
	12-2026	70-R2.5 *	(3)	15,913,849.35	15,129,821	1,261,444	840,962	5.28	1.5
	12-2027	70-R2.5 *	(3)	12,801,480.52	12,660,782	524,743	209,897	1.64	2.5
	12-2034	70-R2.5 *	(3)	17,246,915.38	7,425,156	10,339,167	1,094,423	6.35	9.4
	12-2031	70-R2.5 *	(3)	68,229,296.06	35,097,080	35,179,095	5,448,023	7.98	6.5
	12-2045	70-R2.5 *	(3)	65,712,459.14	14,456,070	53,227,763	2,657,480	4.04	20.0
	12-2045	70-R2.5 *	(3)	964,595.44	187,133	806,400	39,949	4.14	20.2
	TOTAL ACCOUNT 314				215,490,137.30	102,706,422	119,940,850	13,960,391	6.48

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
315.00 ACCESSORY ELECTRIC EQUIPMENT									
RIO GRANDE UNIT 6	09-2025	70-R2.5 *	(5)	834,094.65	739,033	136,766	136,768	16.40	1.0
RIO GRANDE UNIT 7	12-2026	70-R2.5 *	(6)	1,268,938.28	1,013,026	317,260	212,106	16.74	1.5
RIO GRANDE UNIT 8	12-2033	70-R2.5 *	(6)	9,325,240.95	3,981,960	5,809,543	689,123	7.39	8.4
RIO GRANDE COMMON	12-2033	70-R2.5 *	(6)	952,246.74	46,033	951,628	112,493	11.81	8.5
NEWMAN UNIT 1	12-2026	70-R2.5 *	(3)	2,125,733.30	1,258,830	930,675	625,517	29.43	1.5
NEWMAN UNIT 2	12-2027	70-R2.5 *	(3)	1,052,955.47	1,052,955	31,589	12,909	1.23	2.4
NEWMAN UNIT 3	12-2034	70-R2.5 *	(3)	5,058,812.70	1,587,991	3,622,586	386,948	7.65	9.4
NEWMAN UNIT 4	12-2031	70-R2.5 *	(3)	6,799,915.66	6,570,438	433,475	67,591	0.99	6.4
NEWMAN UNIT 5	12-2045	70-R2.5 *	(3)	22,115,888.23	5,564,532	17,214,833	861,815	3.90	20.0
NEWMAN COMMON	12-2045	70-R2.5 *	(3)	496,328.57	22,029	489,189	24,238	4.88	20.2
TOTAL ACCOUNT 315				50,028,156.55	21,838,828	29,937,744	3,129,508	6.26	9.6
315.30 COMMUNICATION EQUIPMENT									
RIO GRANDE COMMON		15-SQ	0	400,894.10	251,221	149,673	21,101	5.26	7.1
TOTAL ACCOUNT 315.3				400,894.10	251,221	149,673	21,101	5.26	7.1
316.00 MISCELLANEOUS POWER PLANT EQUIPMENT									
RIO GRANDE UNIT 6	09-2025	70-S2.5 *	(5)	1,489,383.97	1,489,384	74,468	74,465	5.00	1.0
RIO GRANDE UNIT 7	12-2026	70-S2.5 *	(6)	1,941,474.62	1,942,415	96,133	64,112	3.30	1.5
RIO GRANDE UNIT 8	12-2033	70-S2.5 *	(6)	5,951,707.44	5,364,334	864,959	105,281	1.77	8.4
RIO GRANDE COMMON	12-2033	70-S2.5 *	(6)	2,735,022.85	1,264,641	1,607,133	189,210	6.92	8.5
NEWMAN UNIT 1	12-2026	70-S2.5 *	(3)	2,177,691.23	2,177,689	65,333	43,560	2.00	1.5
NEWMAN UNIT 2	12-2027	70-S2.5 *	(3)	2,829,108.29	2,829,106	84,876	34,061	1.20	2.5
NEWMAN UNIT 3	12-2034	70-S2.5 *	(3)	5,645,295.84	5,645,294	169,361	18,017	0.32	9.4
NEWMAN UNIT 4	12-2031	70-S2.5 *	(3)	11,625,303.10	11,625,303	348,759	53,822	0.46	6.5
NEWMAN UNIT 5	12-2045	70-S2.5 *	(3)	2,583,388.14	1,045,389	1,615,501	79,429	3.07	20.3
NEWMAN ZERO LIQUID DISCHARGE	12-2045	70-S2.5 *	(3)	4,016,498.95	(7,085,909)	11,222,903	552,373	13.75	20.4
NEWMAN COMMON	12-2045	70-S2.5 *	(3)	4,848,690.19	2,419,640	2,574,511	126,167	2.60	14.0
TOTAL ACCOUNT 316				45,843,544.62	28,717,267	18,743,937	1,340,497	2.92	10.1
TOTAL STEAM PRODUCTION PLANT				765,032,283.77	315,232,653	474,996,326	47,033,879	6.15	10.1
SOLAR PRODUCTION PLANT									
338.11 COMMUNICATION EQUIPMENT - SMALL SCALE SOLAR		15-SQ	0	71,200.89	64,348	6,853	3,426	4.81	2.0
338.20 STRUCTURES AND IMPROVEMENTS - SMALL SCALE SOLAR		35-S2	0	91,887.94	51,017	40,251	1,831	1.99	22.0
338.40 SOLAR PANELS - SMALL SCALE SOLAR		25-S2.5	0	1,187,282.39	682,486	504,776	40,043	3.37	12.6
338.70 INVERTERS - SMALL SCALE SOLAR		25-S2.5	0	167,360.90	98,270	69,090	5,885	3.52	11.7
TOTAL SOLAR PRODUCTION PLANT				1,517,692.12	896,722	620,970	51,185	3.37	12.1

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							AMOUNT (8)	RATE (9)=(8)/(5)	
GAS TURBINE PLANT									
341.00 STRUCTURES AND IMPROVEMENTS									
COPPER POWER STATION									
RIO GRANDE UNIT 9	12-2030	55-S4 *	(3)	4,732,000.06	818,019	4,055,941	743,397	15.71	5.5
MONTANA POWER STATION UNIT 1	12-2045	55-S4 *	(3)	22,169,625.71	5,341,771	17,492,943	854,143	3.85	20.5
MONTANA POWER STATION UNIT 2	12-2045	55-S4 *	(3)	380,379.79	60,442	331,349	16,164	4.25	20.5
MONTANA POWER STATION UNIT 3	12-2045	55-S4 *	(3)	257,181.43	83,414	181,483	8,853	3.44	20.5
MONTANA POWER STATION UNIT 4	12-2045	55-S4 *	(3)	206,815.08	180,190	32,829	1,602	0.77	20.5
MONTANA POWER STATION COMMON	12-2045	55-S4 *	(3)	237,486.20	40,756	203,855	9,944	4.19	20.5
	12-2045	55-S4 *	(2)	26,987,348.15	4,356,354	23,170,741	1,130,559	4.19	20.5
TOTAL ACCOUNT 341				54,970,836.42	10,880,947	45,469,141	2,764,662	5.03	16.4
342.00 FUEL HOLDERS									
COPPER POWER STATION									
RIO GRANDE UNIT 9	12-2030	50-R4 *	(3)	511,690.65	511,690	15,351	2,895	0.57	5.3
MONTANA POWER STATION UNIT 2	12-2045	50-R4 *	(3)	3,896,491.14	1,015,785	2,997,601	148,475	3.81	20.2
MONTANA POWER STATION COMMON	12-2045	50-R4 *	(3)	17,367.02	12,139	5,749	281	1.62	20.5
	12-2045	50-R4 *	(2)	19,227,077.17	3,851,203	15,760,416	776,209	4.04	20.3
TOTAL ACCOUNT 342				23,652,625.98	5,390,818	18,779,117	927,860	3.92	20.2
343.00 PRIME MOVERS									
COPPER POWER STATION									
RIO GRANDE UNIT 9	12-2030	40-S1 *	(3)	20,373,558.85	2,815,457	18,169,308	3,320,695	16.30	5.5
MONTANA POWER STATION UNIT 1	12-2045	40-S1 *	(3)	67,857,737.18	17,162,562	52,730,908	2,911,567	4.29	18.1
MONTANA POWER STATION UNIT 2	12-2045	40-S1 *	(3)	84,209,074.76	18,207,982	68,527,365	3,677,105	4.37	18.6
MONTANA POWER STATION UNIT 3	12-2045	40-S1 *	(3)	75,812,315.59	16,938,427	61,148,258	3,292,327	4.34	18.6
MONTANA POWER STATION UNIT 4	12-2045	40-S1 *	(3)	69,128,684.13	13,539,018	57,663,527	3,113,217	4.50	18.5
MONTANA POWER STATION COMMON	12-2045	40-S1 *	(3)	80,404,557.85	13,401,375	69,415,319	3,713,606	4.62	18.7
	12-2045	40-S1 *	(2)	38,800,634.00	8,590,900	30,985,747	1,677,094	4.32	18.5
TOTAL ACCOUNT 343				436,586,582.36	90,655,722	358,640,432	21,705,611	4.97	16.5
344.00 GENERATORS									
COPPER POWER STATION									
RIO GRANDE UNIT 9	12-2030	45-S3 *	(3)	11,863,102.35	8,503,668	3,715,327	685,572	5.78	5.4
MONTANA POWER STATION UNIT 1	12-2045	45-S3 *	(3)	8,420,577.00	2,082,072	6,591,122	330,548	3.93	19.9
MONTANA POWER STATION UNIT 2	12-2045	45-S3 *	(3)	6,208,085.00	1,115,145	5,279,183	262,243	4.22	20.1
MONTANA POWER STATION UNIT 3	12-2045	45-S3 *	(3)	6,122,690.90	1,116,584	5,189,788	257,898	4.21	20.1
MONTANA POWER STATION UNIT 4	12-2045	45-S3 *	(3)	6,550,741.18	1,195,718	5,551,546	274,809	4.20	20.2
	12-2045	45-S3 *	(3)	6,283,485.81	1,118,781	5,353,209	265,051	4.22	20.2
TOTAL ACCOUNT 344				45,448,682.24	15,131,968	31,680,175	2,076,121	4.57	15.3
345.00 ACCESSORY ELECTRIC EQUIPMENT									
COPPER POWER STATION									
RIO GRANDE UNIT 9	12-2030	45-S1.5 *	(3)	5,434,671.61	2,170,959	3,426,752	632,145	11.63	5.4
MONTANA POWER STATION UNIT 1	12-2045	45-S1.5 *	(3)	5,415,129.87	1,480,787	4,096,797	216,538	4.00	18.9
MONTANA POWER STATION UNIT 2	12-2045	45-S1.5 *	(3)	3,186,859.95	673,266	2,609,200	135,287	4.25	19.3
MONTANA POWER STATION UNIT 3	12-2045	45-S1.5 *	(3)	3,113,832.55	656,159	2,551,088	132,430	4.25	19.3
MONTANA POWER STATION UNIT 4	12-2045	45-S1.5 *	(3)	2,846,244.70	541,538	2,390,094	123,532	4.34	19.3
MONTANA POWER STATION COMMON	12-2045	45-S1.5 *	(3)	2,359,387.77	429,110	2,001,059	103,374	4.38	19.4
	12-2045	45-S1.5 *	(2)	10,524,358.19	2,184,556	8,550,290	444,217	4.22	19.2
TOTAL ACCOUNT 345				32,880,484.64	8,136,376	25,625,280	1,787,523	5.44	14.3
345.30 COMMUNICATION EQUIPMENT									
COPPER POWER STATION									
RIO GRANDE UNIT 9	15-SQ	15-SQ	0	194,579.53	91,402	103,177	14,740	7.58	7.0
MONTANA POWER STATION COMMON	15-SQ	15-SQ	0	156,143.26	109,735	46,408	7,735	4.95	6.0
	15-SQ	15-SQ	0	119,038.39	64,477	54,561	6,655	5.59	8.2
TOTAL ACCOUNT 345.3				469,761.18	265,615	204,146	29,130	6.20	7.0

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT DATE (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF JUNE 30, 2025 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	RATE (9)=(8)/(5)	COMPOSITE REMAINING LIFE (10)=(7)/(8)
346.00 MISCELLANEOUS POWER PLANT EQUIPMENT	12-2030	50-R4	*	4,352,194.09	4,024,951	457,809	84,058	1.93	5.4
COPPER POWER STATION	12-2045	50-R4	*	535,514.33	115,394	436,185	21,550	4.02	20.2
RIO GRANDE UNIT 9	12-2045	50-R4	*	434,251.81	74,719	372,961	18,309	4.22	20.3
MONTANA POWER STATION UNIT 1	12-2045	50-R4	*	464,681.40	75,809	392,493	19,286	4.24	20.4
MONTANA POWER STATION UNIT 2	12-2045	50-R4	*	365,592.63	55,029	321,532	15,792	4.32	20.4
MONTANA POWER STATION UNIT 3	12-2045	50-R4	*	367,698.12	53,302	325,427	15,962	4.35	20.4
MONTANA POWER STATION UNIT 4	12-2045	50-R4	*	1,210,068.67	239,019	1,007,352	49,656	4.10	20.3
MONTANA POWER STATION COMMON									
TOTAL ACCOUNT 346				7,719,981.05	4,638,222	3,313,359	224,633	2.91	14.8
TOTAL GAS TURBINE PLANT				601,728,933.87	135,099,667	483,711,650	29,515,540	4.91	16.4
TRANSMISSION PLANT									
350.10 LAND RIGHTS	12-2043	80-R3	0	23,029,979.71	7,161,915	15,868,065	250,042	1.09	63.5
350.10 LAND RIGHTS - ISLETA		SQUARE	*	16,824,155.75	5,139,773	11,684,383	631,588	3.75	18.5
351.30 COMMUNICATION EQUIPMENT		15-SQ	0	6,922,815.02	3,437,014	3,485,801	356,426	5.15	9.8
352.00 STRUCTURES AND IMPROVEMENTS		75-R4	(5)	35,068,143.19	5,422,539	31,398,712	473,031	1.35	66.4
353.00 STATION EQUIPMENT		55-R4	(10)	258,058,184.83	103,275,991	180,588,013	4,471,664	1.73	40.4
354.00 STEEL TOWERS AND FIXTURES		80-R4	(10)	28,373,232.04	16,741,323	14,468,032	292,253	1.03	48.5
355.00 WOOD AND STEEL POLES		60-S3	(20)	289,405,234.49	85,073,660	262,212,622	5,309,196	1.83	49.4
356.00 OVERHEAD CONDUCTORS AND DEVICES		65-R4	(15)	100,799,545.84	62,696,651	53,222,827	1,335,962	1.33	39.8
359.00 ROADS AND TRAILS		75-R3	0	3,813,415.51	915,503	2,897,912	45,859	1.20	63.2
TOTAL TRANSMISSION PLANT				762,294,706.38	289,864,869	575,827,367	13,166,041	1.73	43.7
DISTRIBUTION PLANT									
360.10 LAND RIGHTS		70-R4	0	5,044,188.62	901,171	4,143,018	69,966	1.39	59.2
361.00 STRUCTURES AND IMPROVEMENTS		70-R3	(5)	35,908,499.83	5,203,752	32,500,173	533,108	1.48	61.0
362.00 STATION EQUIPMENT		65-R2.5	(5)	454,702,511.97	96,215,172	381,222,465	6,902,455	1.52	55.2
363.30 COMMUNICATION EQUIPMENT		15-SQ	0	5,975,546.53	3,486,632	2,488,915	213,934	3.58	11.6
364.00 POLES, TOWERS AND FIXTURES		45-S2.5	(30)	266,555,689.02	85,718,599	260,803,797	8,397,701	3.15	31.1
365.00 OVERHEAD CONDUCTORS AND DEVICES		48-R2.5	(40)	201,357,761.18	46,053,511	235,847,354	6,472,943	3.21	36.4
366.00 UNDERGROUND CONDUIT		70-R4	(5)	198,534,318.40	53,377,172	155,083,862	2,778,385	1.40	55.8
367.00 UNDERGROUND CONDUCTORS AND DEVICES		44-S1.5	(30)	233,170,701.77	72,092,286	231,029,627	7,134,521	3.06	32.4
368.00 LINE TRANSFORMERS		51-R3	(25)	390,383,414.80	94,887,999	393,091,370	10,549,875	2.70	37.3
369.00 SERVICES		65-S3	(25)	74,962,368.65	31,106,314	62,594,897	1,354,634	1.81	46.2
370.00 METERS		37-R2.5	(15)	147,410,829.97	35,174,140	134,346,315	3,964,906	2.69	33.9
371.00 INSTALLATIONS ON CUSTOMERS' PREMISES		35-R2	(20)	19,471,963.86	6,101,731	17,264,625	742,948	3.82	23.2
373.00 STREET LIGHTING AND SIGNAL SYSTEMS		55-R3	(25)	13,321,675.64	7,318,122	9,333,973	287,541	2.16	32.5
TOTAL DISTRIBUTION PLANT				2,046,799,670.24	537,638,501	1,919,752,391	49,402,917	2.41	38.9
BATTERY STORAGE PLANT									
387.30 ENERGY STORAGE EQUIPMENT		15-L3	0	2,162,780.21	334,159	1,828,621	152,258	7.04	12.0
TOTAL BATTERY STORAGE PLANT				2,162,780.21	334,159	1,828,621	152,258	7.04	12.0

EL PASO ELECTRIC COMPANY

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE
AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF JUNE 30, 2025

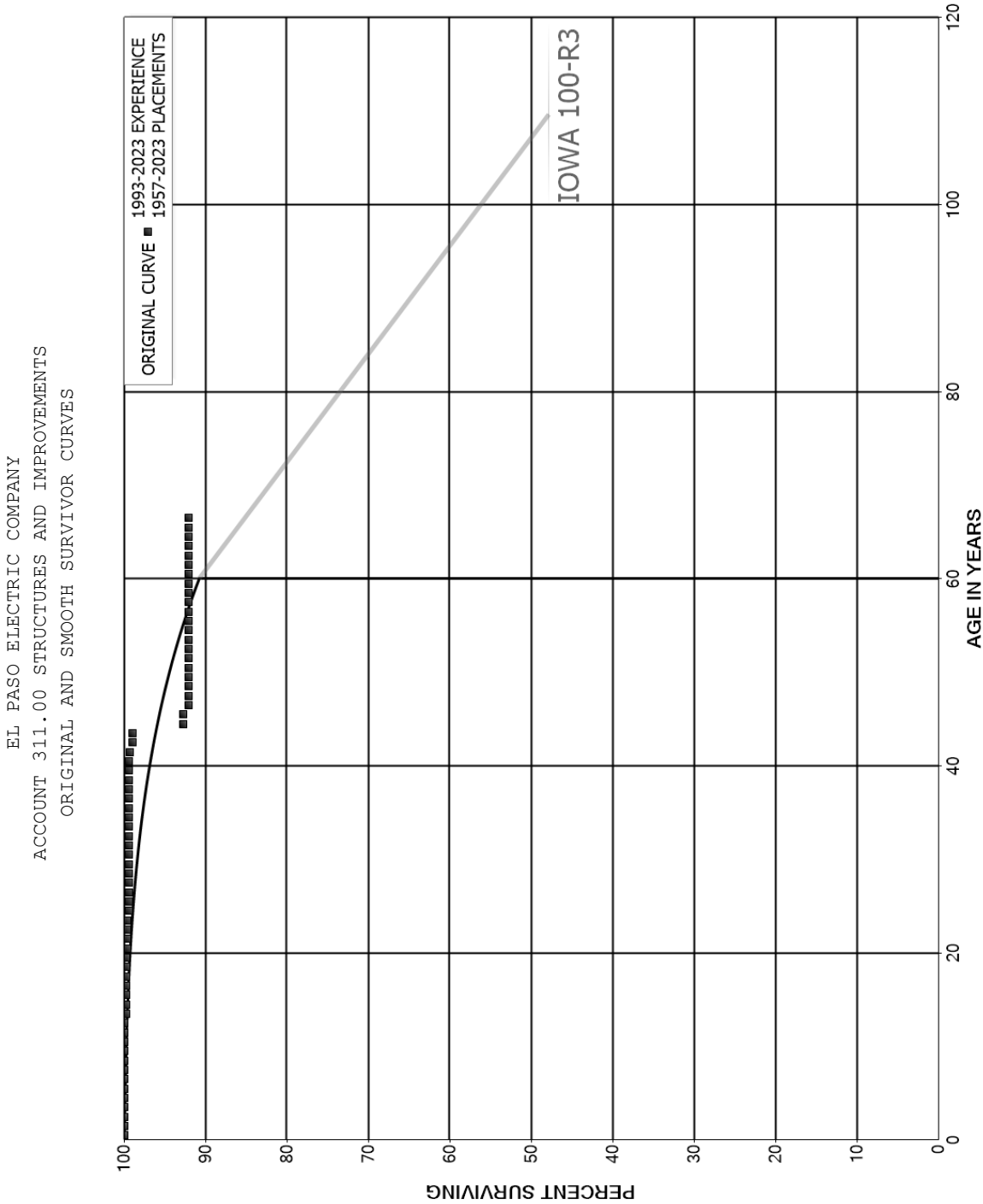
(1) DEPRECIABLE GROUP	(2) PROBABLE RETIREMENT DATE	(3) SURVIVOR CURVE	(4) NET SALVAGE PERCENT	(5) ORIGINAL COST AS OF JUNE 30, 2025	(6) BOOK DEPRECIATION RESERVE	(7) FUTURE ACCRUALS	CALCULATED		COMPOSITE REMAINING LIFE (10)=(7)/(8)
							(8) AMOUNT	(9)=(8)/(5) RATE	
GENERAL PLANT									
390.00 STRUCTURES AND IMPROVEMENTS									
SYSTEMS OPERATIONS BUILDING	06-2041	80-S1.5 *	0	15,965,462.06	6,078,162	9,887,290	626,691	3.93	15.8
STANTON TOWER	06-2058	80-S1.5 *	0	52,059,483.43	10,861,882	41,197,602	1,293,340	2.48	31.9
EASTSIDE OPERATIONS CENTER	12-2065	80-S1.5 *	0	56,317,604.18	9,242,820	47,074,784	1,212,822	2.15	38.8
OTHER STRUCTURES		40-R2	0	24,211,285.17	5,453,154	18,758,131	730,435	3.02	25.7
TOTAL ACCOUNT 390				148,553,824.84	31,636,018	116,917,807	3,863,288	2.60	30.3
391.00 OFFICE FURNITURE AND EQUIPMENT		20-SQ	0	5,799,134.63	1,006,662	4,792,472	366,246	6.32	13.1
392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS		10-S1	10	532,324.87	411,404	67,688	13,091	2.46	5.2
392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES		9-L3	10	13,394,377.27	8,618,746	3,436,194	506,181	3.78	6.8
392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES		13-L3	10	38,151,084.43	23,982,683	10,353,302	990,985	2.60	10.4
392.50 TRANSPORTATION EQUIPMENT - TRAILERS		26-L2	5	8,242,062.78	3,198,691	4,631,269	223,839	2.72	20.7
392.60 TRANSPORTATION EQUIPMENT - ELECTRIC VEHICLES		10-L3	10	2,099,708.08	81,228	1,808,509	185,479	8.83	9.8
TOTAL ACCOUNT 392				62,419,567.43	36,292,752	20,296,962	1,919,575	3.08	10.6
393.00 STORES EQUIPMENT		25-SQ	0	228,581.00	45,498	183,083	12,729	5.57	14.4
394.00 TOOLS, SHOP AND GARAGE EQUIPMENT		25-SQ	0	11,413,689.19	3,242,522	8,171,168	415,105	3.64	19.7
395.00 LABORATORY EQUIPMENT		15-SQ	0	6,227,593.73	3,283,465	2,944,099	321,415	5.16	9.2
396.00 POWER OPERATED EQUIPMENT		21-R2.5	15	6,163,178.21	2,074,433	3,164,268	241,587	3.92	13.1
397.30 COMMUNICATION EQUIPMENT		15-SQ	0	22,901,616.25	10,128,290	12,773,327	3,190,710	13.93	4.0
398.00 MISCELLANEOUS EQUIPMENT		15-SQ	0	8,766,594.87	3,666,167	5,100,418	513,686	5.86	9.9
TOTAL GENERAL PLANT				272,473,740.15	91,375,806	174,343,604	10,844,341	3.98	16.1
TOTAL DEPRECIABLE ELECTRIC PLANT									
				4,452,009,806.74	1,370,442,378	3,631,080,929	150,166,161	3.37	

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

NOTE: NEW UTILITY SCALE SOLAR ASSETS ADDED AFTER JUNE 30, 2025 WILL USE THE FOLLOWING RATES:

FELINA SOLAR PROJECT		PROBABLE RETIREMENT DATE	SURVIVOR CURVE	NET SALVAGE PERCENT	RATE
338.11	COMMUNICATION EQUIPMENT - UTILITY SCALE SOLAR	06-2055	15-SQ	0	6.67
338.20	STRUCTURES AND IMPROVEMENTS - UTILITY SCALE SOLAR	06-2055	40-R3	(1)	3.53
338.40	SOLAR PANELS - UTILITY SCALE SOLAR	06-2055	30-S2.5	(2)	3.83
338.70	INVERTERS - UTILITY SCALE SOLAR	06-2055	20-L4	(1)	5.07

PART VII. SERVICE LIFE STATISTICS



EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

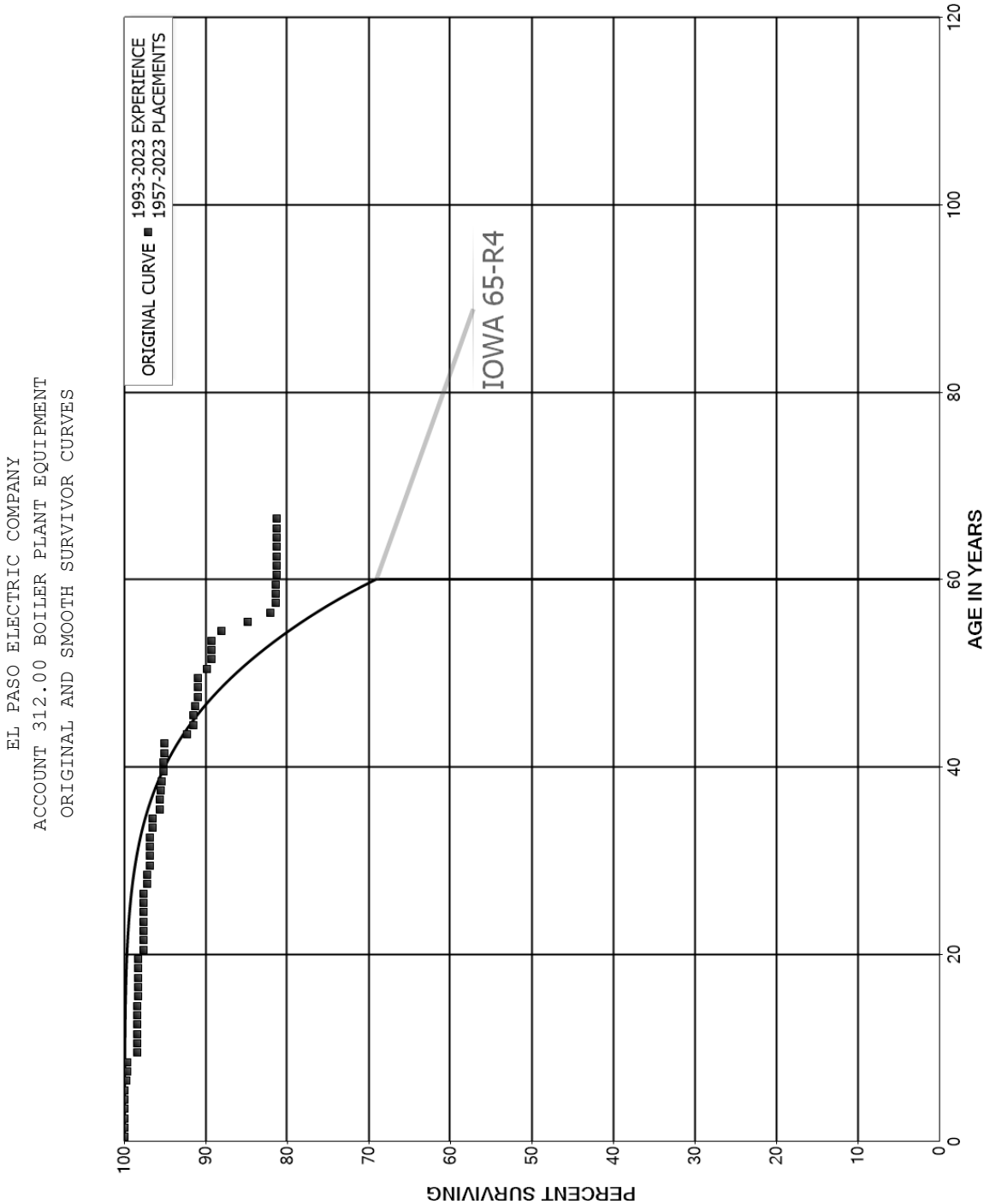
PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	65,172,942		0.0000	1.0000	100.00
0.5	63,297,093		0.0000	1.0000	100.00
1.5	59,875,124		0.0000	1.0000	100.00
2.5	56,623,895		0.0000	1.0000	100.00
3.5	54,451,635	264	0.0000	1.0000	100.00
4.5	49,596,442	0	0.0000	1.0000	100.00
5.5	34,421,529		0.0000	1.0000	100.00
6.5	33,084,862		0.0000	1.0000	100.00
7.5	32,735,983		0.0000	1.0000	100.00
8.5	31,642,273	356	0.0000	1.0000	100.00
9.5	31,088,134		0.0000	1.0000	100.00
10.5	28,862,877		0.0000	1.0000	100.00
11.5	29,210,600	20,829	0.0007	0.9993	100.00
12.5	28,975,814	61,885	0.0021	0.9979	99.93
13.5	28,923,582		0.0000	1.0000	99.71
14.5	4,973,087		0.0000	1.0000	99.71
15.5	4,977,771		0.0000	1.0000	99.71
16.5	4,704,265		0.0000	1.0000	99.71
17.5	10,637,304		0.0000	1.0000	99.71
18.5	10,590,203		0.0000	1.0000	99.71
19.5	11,101,615	7,444	0.0007	0.9993	99.71
20.5	10,948,674		0.0000	1.0000	99.65
21.5	11,090,882		0.0000	1.0000	99.65
22.5	10,315,088		0.0000	1.0000	99.65
23.5	9,866,299	22,373	0.0023	0.9977	99.65
24.5	9,825,515	1,733	0.0002	0.9998	99.42
25.5	9,859,935		0.0000	1.0000	99.40
26.5	9,781,646		0.0000	1.0000	99.40
27.5	9,817,206		0.0000	1.0000	99.40
28.5	9,473,293		0.0000	1.0000	99.40
29.5	9,353,743		0.0000	1.0000	99.40
30.5	9,705,822		0.0000	1.0000	99.40
31.5	9,225,420		0.0000	1.0000	99.40
32.5	9,251,497		0.0000	1.0000	99.40
33.5	10,291,134		0.0000	1.0000	99.40
34.5	10,593,645		0.0000	1.0000	99.40
35.5	10,942,128		0.0000	1.0000	99.40
36.5	10,858,714		0.0000	1.0000	99.40
37.5	10,846,720		0.0000	1.0000	99.40
38.5	20,733,519	3,150	0.0002	0.9998	99.40

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	20,357,190		0.0000	1.0000	99.39
40.5	20,354,016	31,704	0.0016	0.9984	99.39
41.5	20,174,964	59,268	0.0029	0.9971	99.23
42.5	20,111,916		0.0000	1.0000	98.94
43.5	19,922,965	1,243,804	0.0624	0.9376	98.94
44.5	18,665,298		0.0000	1.0000	92.76
45.5	18,641,045	131,294	0.0070	0.9930	92.76
46.5	18,478,571		0.0000	1.0000	92.11
47.5	18,406,838		0.0000	1.0000	92.11
48.5	3,641,050		0.0000	1.0000	92.11
49.5	3,635,992		0.0000	1.0000	92.11
50.5	2,712,899		0.0000	1.0000	92.11
51.5	2,705,157		0.0000	1.0000	92.11
52.5	2,705,157		0.0000	1.0000	92.11
53.5	2,705,157		0.0000	1.0000	92.11
54.5	2,704,031		0.0000	1.0000	92.11
55.5	2,695,447		0.0000	1.0000	92.11
56.5	2,651,913		0.0000	1.0000	92.11
57.5	2,351,874		0.0000	1.0000	92.11
58.5	2,283,296		0.0000	1.0000	92.11
59.5	2,281,202		0.0000	1.0000	92.11
60.5	2,226,508		0.0000	1.0000	92.11
61.5	1,774,583		0.0000	1.0000	92.11
62.5	1,771,595		0.0000	1.0000	92.11
63.5	1,745,518		0.0000	1.0000	92.11
64.5	705,881		0.0000	1.0000	92.11
65.5	367,404		0.0000	1.0000	92.11
66.5					92.11



EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	201,486,758		0.0000	1.0000	100.00
0.5	199,084,675		0.0000	1.0000	100.00
1.5	179,314,724		0.0000	1.0000	100.00
2.5	169,551,397		0.0000	1.0000	100.00
3.5	164,642,219		0.0000	1.0000	100.00
4.5	157,752,407	50	0.0000	1.0000	100.00
5.5	156,443,863	481,634	0.0031	0.9969	100.00
6.5	149,593,284	36,998	0.0002	0.9998	99.69
7.5	147,018,731		0.0000	1.0000	99.67
8.5	161,496,320	2,018,300	0.0125	0.9875	99.67
9.5	156,493,421	43,764	0.0003	0.9997	98.42
10.5	169,484,724		0.0000	1.0000	98.39
11.5	169,234,047	70,000	0.0004	0.9996	98.39
12.5	66,213,636		0.0000	1.0000	98.35
13.5	66,366,555		0.0000	1.0000	98.35
14.5	65,799,170	56,388	0.0009	0.9991	98.35
15.5	65,203,586		0.0000	1.0000	98.27
16.5	64,405,184		0.0000	1.0000	98.27
17.5	71,992,561		0.0000	1.0000	98.27
18.5	70,707,309		0.0000	1.0000	98.27
19.5	76,083,006	504,751	0.0066	0.9934	98.27
20.5	72,188,453		0.0000	1.0000	97.62
21.5	71,908,331		0.0000	1.0000	97.62
22.5	69,507,762	1,297	0.0000	1.0000	97.62
23.5	70,164,704		0.0000	1.0000	97.62
24.5	65,855,410	32,937	0.0005	0.9995	97.62
25.5	62,869,804		0.0000	1.0000	97.57
26.5	65,531,950	286,587	0.0044	0.9956	97.57
27.5	64,263,211	261	0.0000	1.0000	97.14
28.5	46,019,804	130,250	0.0028	0.9972	97.14
29.5	45,701,328	408	0.0000	1.0000	96.86
30.5	34,938,153	27,659	0.0008	0.9992	96.86
31.5	33,762,921		0.0000	1.0000	96.79
32.5	37,094,786	89,284	0.0024	0.9976	96.79
33.5	36,546,768	7	0.0000	1.0000	96.55
34.5	36,463,467	365,232	0.0100	0.9900	96.55
35.5	38,950,555	3,899	0.0001	0.9999	95.59
36.5	38,778,280	7,884	0.0002	0.9998	95.58
37.5	38,445,985	86,182	0.0022	0.9978	95.56
38.5	28,136,534	65,097	0.0023	0.9977	95.34

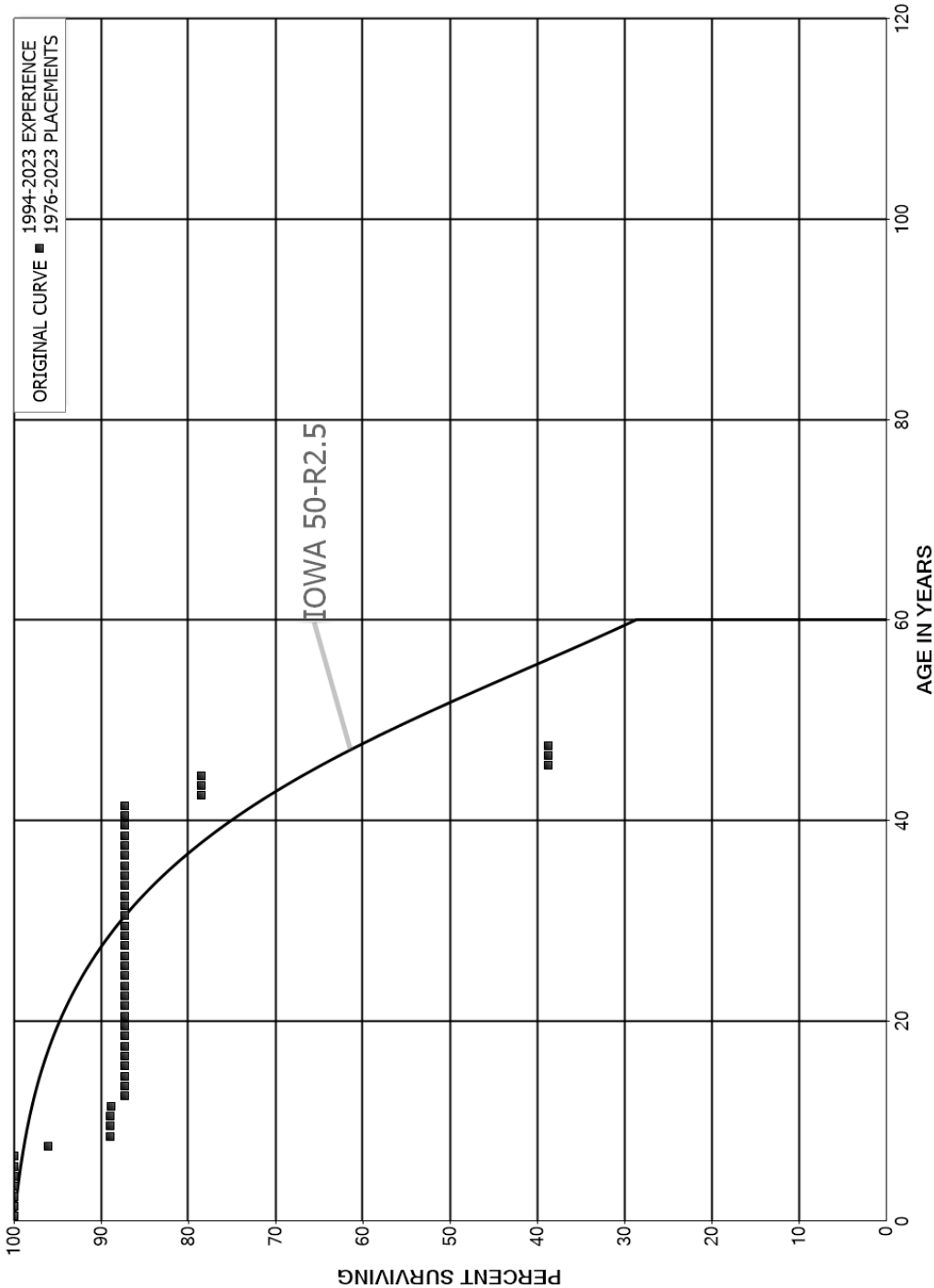
EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	28,071,437		0.0000	1.0000	95.12
40.5	27,698,748	3,500	0.0001	0.9999	95.12
41.5	25,937,112		0.0000	1.0000	95.11
42.5	24,911,423	750,916	0.0301	0.9699	95.11
43.5	21,345,429	175,310	0.0082	0.9918	92.24
44.5	20,906,170		0.0000	1.0000	91.49
45.5	20,844,960	53,182	0.0026	0.9974	91.49
46.5	20,644,461	63,096	0.0031	0.9969	91.25
47.5	20,277,135		0.0000	1.0000	90.97
48.5	19,561,452		0.0000	1.0000	90.97
49.5	19,558,870	241,511	0.0123	0.9877	90.97
50.5	13,876,727	91,348	0.0066	0.9934	89.85
51.5	13,714,467		0.0000	1.0000	89.26
52.5	13,714,467		0.0000	1.0000	89.26
53.5	13,712,746	188,774	0.0138	0.9862	89.26
54.5	13,507,723	484,910	0.0359	0.9641	88.03
55.5	13,004,976	425,134	0.0327	0.9673	84.87
56.5	12,368,399	109,490	0.0089	0.9911	82.10
57.5	10,050,152		0.0000	1.0000	81.37
58.5	10,050,152		0.0000	1.0000	81.37
59.5	10,048,588	6,474	0.0006	0.9994	81.37
60.5	9,984,352		0.0000	1.0000	81.32
61.5	7,234,608	4,831	0.0007	0.9993	81.32
62.5	7,227,261		0.0000	1.0000	81.26
63.5	4,286,829		0.0000	1.0000	81.26
64.5	4,248,509		0.0000	1.0000	81.26
65.5	4,248,509		0.0000	1.0000	81.26
66.5					81.26

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



EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	86,319,068		0.0000	1.0000	100.00
0.5	84,195,818		0.0000	1.0000	100.00
1.5	84,047,126		0.0000	1.0000	100.00
2.5	72,275,478		0.0000	1.0000	100.00
3.5	68,019,104	60,000	0.0009	0.9991	100.00
4.5	64,336,069		0.0000	1.0000	99.91
5.5	63,036,281		0.0000	1.0000	99.91
6.5	62,246,219	2,415,423	0.0388	0.9612	99.91
7.5	47,411,078	3,482,012	0.0734	0.9266	96.03
8.5	43,282,385		0.0000	1.0000	88.98
9.5	40,352,100		0.0000	1.0000	88.98
10.5	36,450,343	52,406	0.0014	0.9986	88.98
11.5	36,207,542	647,490	0.0179	0.9821	88.85
12.5	35,551,737		0.0000	1.0000	87.26
13.5	33,960,124		0.0000	1.0000	87.26
14.5	2,950,307		0.0000	1.0000	87.26
15.5	2,191,741		0.0000	1.0000	87.26
16.5	1,980,692		0.0000	1.0000	87.26
17.5	10,921,134		0.0000	1.0000	87.26
18.5	10,651,994		0.0000	1.0000	87.26
19.5	10,651,994		0.0000	1.0000	87.26
20.5	10,651,994		0.0000	1.0000	87.26
21.5	10,651,994		0.0000	1.0000	87.26
22.5	10,651,994		0.0000	1.0000	87.26
23.5	10,651,994		0.0000	1.0000	87.26
24.5	10,651,994		0.0000	1.0000	87.26
25.5	10,651,994		0.0000	1.0000	87.26
26.5	10,651,994		0.0000	1.0000	87.26
27.5	10,651,994		0.0000	1.0000	87.26
28.5	10,651,994		0.0000	1.0000	87.26
29.5	10,630,420		0.0000	1.0000	87.26
30.5	10,630,420		0.0000	1.0000	87.26
31.5	10,619,412		0.0000	1.0000	87.26
32.5	10,619,412		0.0000	1.0000	87.26
33.5	10,619,412		0.0000	1.0000	87.26
34.5	10,619,412		0.0000	1.0000	87.26
35.5	10,619,412		0.0000	1.0000	87.26
36.5	10,619,412		0.0000	1.0000	87.26
37.5	10,619,412		0.0000	1.0000	87.26
38.5	10,619,412		0.0000	1.0000	87.26

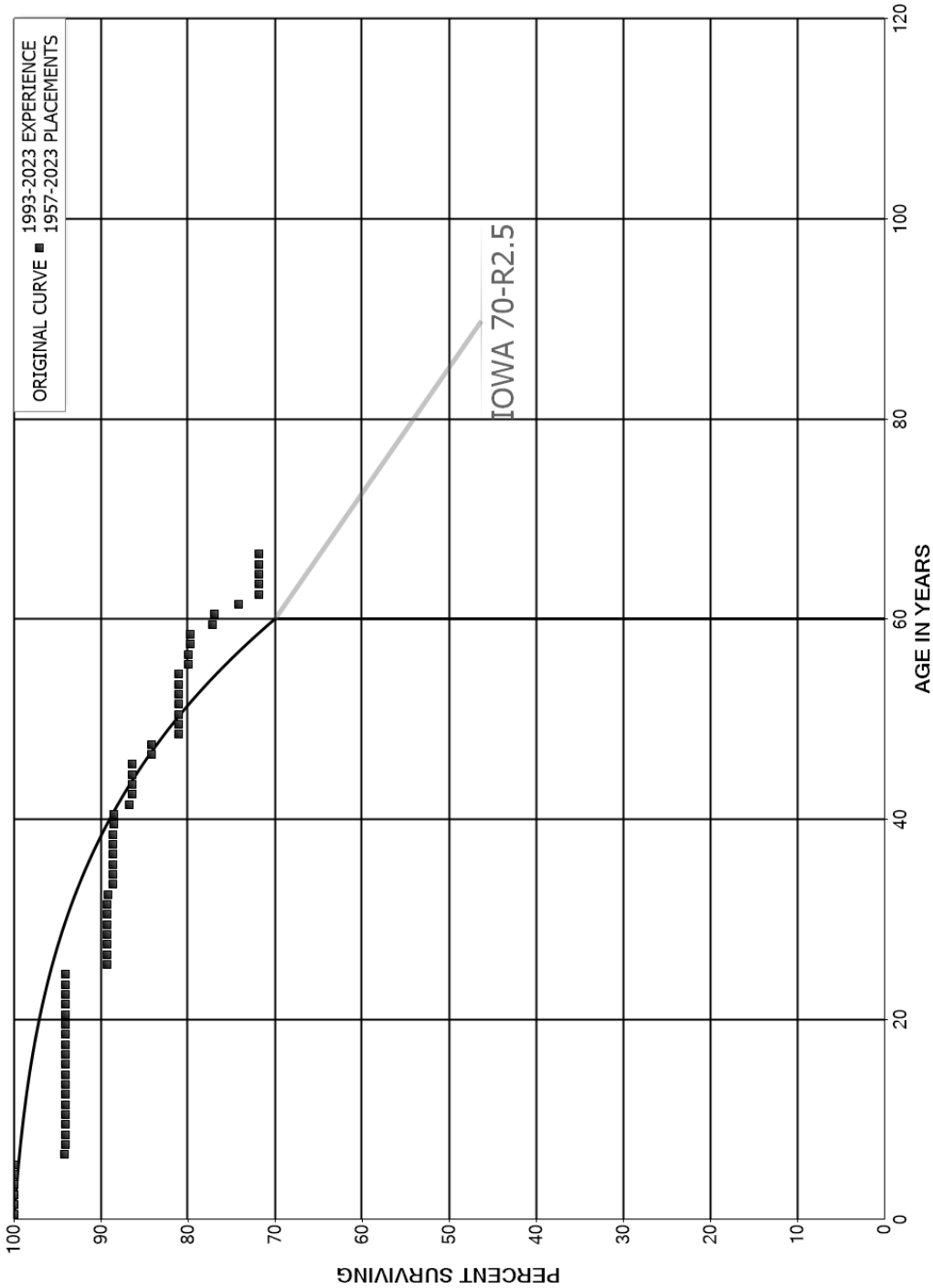
EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

ORIGINAL LIFE TABLE, CONT.

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	176,432,965		0.0000	1.0000	100.00
0.5	174,148,393		0.0000	1.0000	100.00
1.5	158,995,509		0.0000	1.0000	100.00
2.5	152,544,503		0.0000	1.0000	100.00
3.5	139,394,951		0.0000	1.0000	100.00
4.5	127,505,501	68,590	0.0005	0.9995	100.00
5.5	122,568,246	7,132,488	0.0582	0.9418	99.95
6.5	93,795,480	46,724	0.0005	0.9995	94.13
7.5	88,554,454		0.0000	1.0000	94.08
8.5	87,083,362	41,559	0.0005	0.9995	94.08
9.5	80,807,051		0.0000	1.0000	94.04
10.5	81,778,077		0.0000	1.0000	94.04
11.5	80,158,954		0.0000	1.0000	94.04
12.5	41,783,490		0.0000	1.0000	94.04
13.5	41,928,913		0.0000	1.0000	94.04
14.5	38,102,301		0.0000	1.0000	94.04
15.5	37,581,059		0.0000	1.0000	94.04
16.5	36,249,920		0.0000	1.0000	94.04
17.5	44,623,942		0.0000	1.0000	94.04
18.5	42,718,723		0.0000	1.0000	94.04
19.5	46,571,389		0.0000	1.0000	94.04
20.5	46,620,508		0.0000	1.0000	94.04
21.5	47,767,980		0.0000	1.0000	94.04
22.5	43,655,139		0.0000	1.0000	94.04
23.5	39,671,216		0.0000	1.0000	94.04
24.5	38,130,487	1,909,448	0.0501	0.9499	94.04
25.5	36,378,857		0.0000	1.0000	89.33
26.5	38,729,467		0.0000	1.0000	89.33
27.5	31,493,086		0.0000	1.0000	89.33
28.5	27,455,971		0.0000	1.0000	89.33
29.5	27,159,431	7,000	0.0003	0.9997	89.33
30.5	28,035,551		0.0000	1.0000	89.31
31.5	27,999,127	29,820	0.0011	0.9989	89.31
32.5	32,206,699	197,050	0.0061	0.9939	89.21
33.5	32,084,250		0.0000	1.0000	88.67
34.5	34,933,584		0.0000	1.0000	88.67
35.5	37,580,354		0.0000	1.0000	88.67
36.5	37,572,435		0.0000	1.0000	88.67
37.5	37,567,543		0.0000	1.0000	88.67
38.5	37,551,296	74,900	0.0020	0.9980	88.67

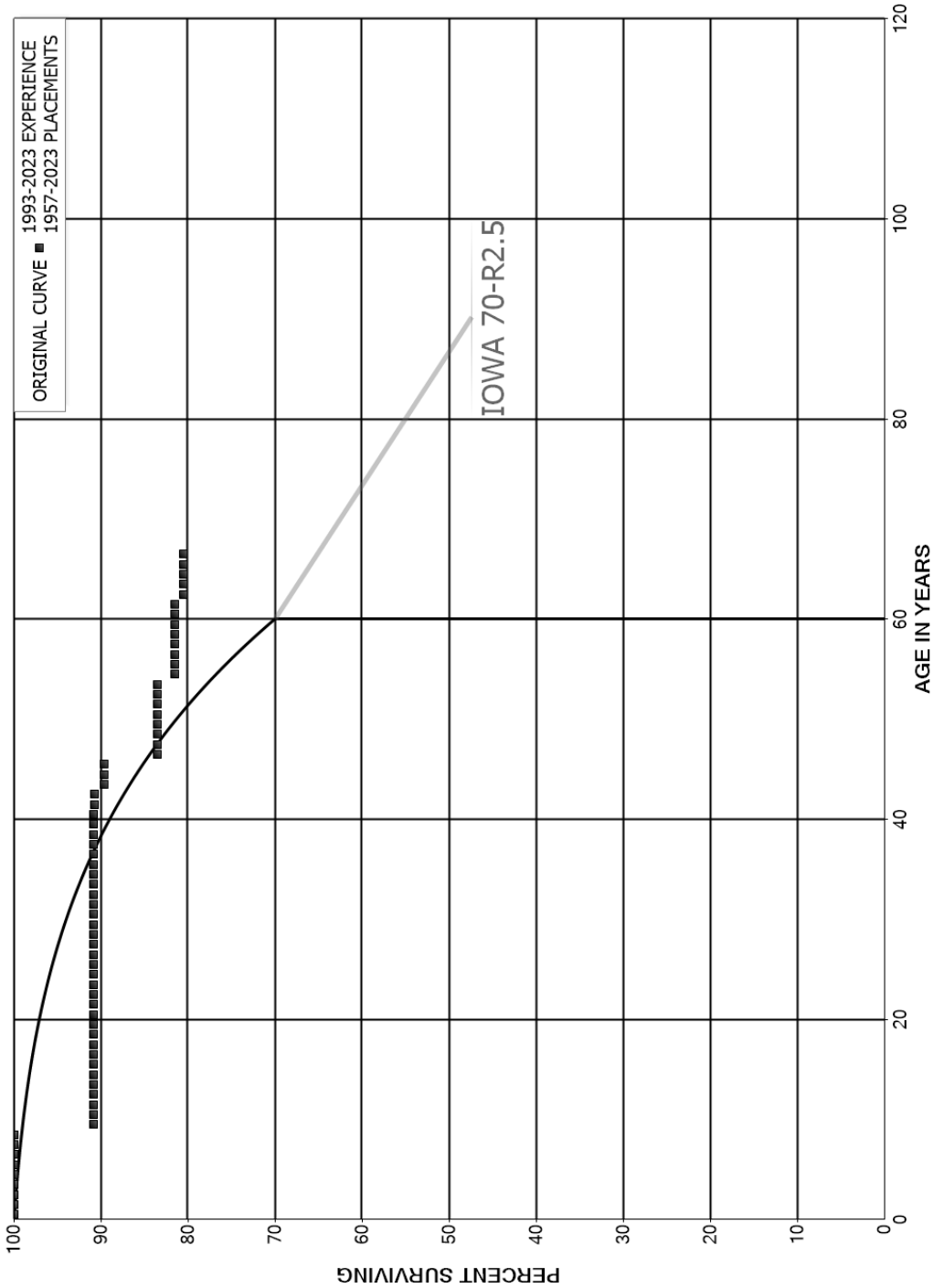
EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	37,474,514		0.0000	1.0000	88.49
40.5	37,421,003	735,772	0.0197	0.9803	88.49
41.5	34,739,434	125,883	0.0036	0.9964	86.75
42.5	34,598,203		0.0000	1.0000	86.43
43.5	32,989,274		0.0000	1.0000	86.43
44.5	32,803,095		0.0000	1.0000	86.43
45.5	32,667,619	848,134	0.0260	0.9740	86.43
46.5	31,801,770		0.0000	1.0000	84.19
47.5	31,707,378	1,174,542	0.0370	0.9630	84.19
48.5	22,979,867		0.0000	1.0000	81.07
49.5	22,865,517		0.0000	1.0000	81.07
50.5	16,879,607		0.0000	1.0000	81.07
51.5	16,710,866		0.0000	1.0000	81.07
52.5	16,710,866		0.0000	1.0000	81.07
53.5	16,707,712		0.0000	1.0000	81.07
54.5	16,117,176	223,123	0.0138	0.9862	81.07
55.5	15,878,624		0.0000	1.0000	79.95
56.5	15,019,873	37,910	0.0025	0.9975	79.95
57.5	12,077,042		0.0000	1.0000	79.75
58.5	12,076,868	392,328	0.0325	0.9675	79.75
59.5	11,684,539	30,937	0.0026	0.9974	77.16
60.5	11,506,778	410,953	0.0357	0.9643	76.95
61.5	8,742,503	273,906	0.0313	0.9687	74.20
62.5	8,465,437		0.0000	1.0000	71.88
63.5	5,312,718		0.0000	1.0000	71.88
64.5	5,224,947		0.0000	1.0000	71.88
65.5	2,648,949		0.0000	1.0000	71.88
66.5					71.88

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



EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	41,619,258		0.0000	1.0000	100.00
0.5	41,027,801		0.0000	1.0000	100.00
1.5	38,792,418		0.0000	1.0000	100.00
2.5	37,550,221	5,923	0.0002	0.9998	100.00
3.5	36,261,772		0.0000	1.0000	99.98
4.5	28,091,977	20	0.0000	1.0000	99.98
5.5	23,604,440		0.0000	1.0000	99.98
6.5	23,664,319		0.0000	1.0000	99.98
7.5	23,700,578		0.0000	1.0000	99.98
8.5	22,811,996	2,082,137	0.0913	0.9087	99.98
9.5	20,634,952		0.0000	1.0000	90.86
10.5	20,619,136		0.0000	1.0000	90.86
11.5	20,618,667		0.0000	1.0000	90.86
12.5	10,385,326		0.0000	1.0000	90.86
13.5	9,776,429		0.0000	1.0000	90.86
14.5	2,258,602		0.0000	1.0000	90.86
15.5	2,265,831		0.0000	1.0000	90.86
16.5	2,172,606		0.0000	1.0000	90.86
17.5	8,295,389		0.0000	1.0000	90.86
18.5	8,230,453		0.0000	1.0000	90.86
19.5	8,636,719		0.0000	1.0000	90.86
20.5	8,637,641		0.0000	1.0000	90.86
21.5	8,942,750		0.0000	1.0000	90.86
22.5	8,869,407		0.0000	1.0000	90.86
23.5	9,247,286		0.0000	1.0000	90.86
24.5	9,201,861		0.0000	1.0000	90.86
25.5	9,245,517		0.0000	1.0000	90.86
26.5	9,857,952		0.0000	1.0000	90.86
27.5	9,845,375		0.0000	1.0000	90.86
28.5	9,804,672		0.0000	1.0000	90.86
29.5	9,686,597		0.0000	1.0000	90.86
30.5	10,547,752		0.0000	1.0000	90.86
31.5	10,538,538		0.0000	1.0000	90.86
32.5	11,409,284		0.0000	1.0000	90.86
33.5	11,354,748		0.0000	1.0000	90.86
34.5	11,828,617		0.0000	1.0000	90.86
35.5	12,267,875		0.0000	1.0000	90.86
36.5	12,227,491		0.0000	1.0000	90.86
37.5	12,121,649		0.0000	1.0000	90.86
38.5	12,046,434	7,875	0.0007	0.9993	90.86

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

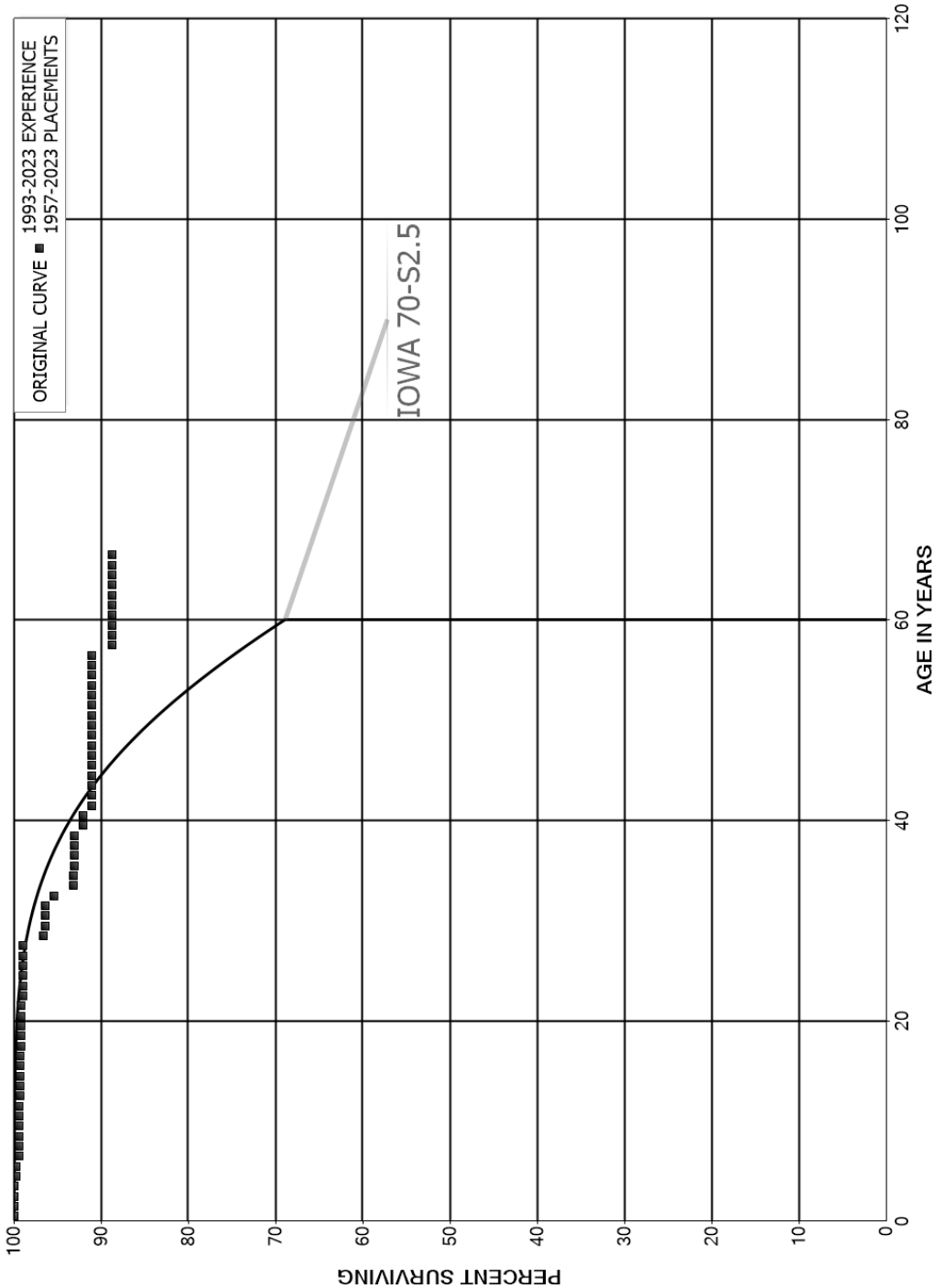
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1957-2023

EXPERIENCE BAND 1993-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

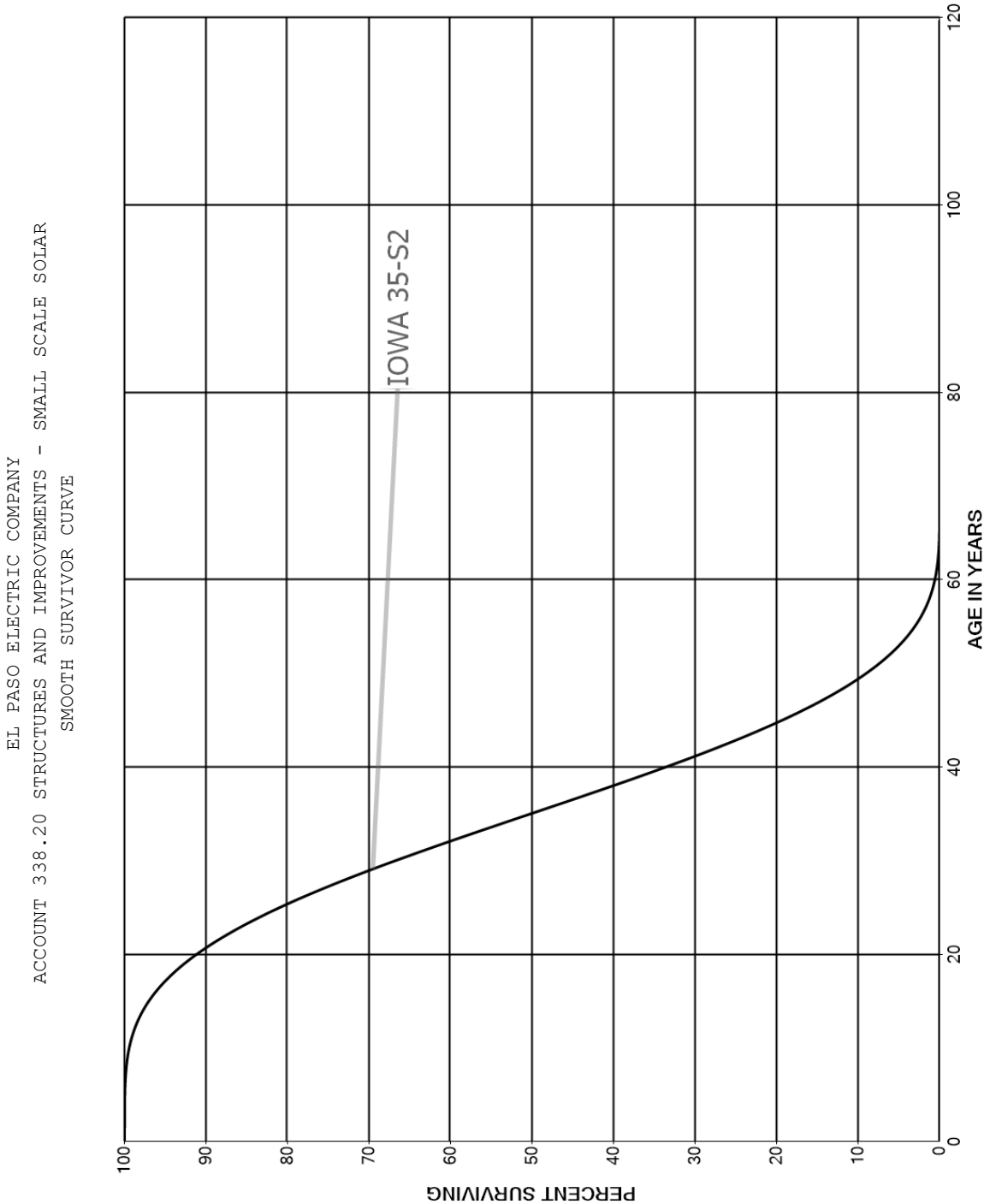
PLACEMENT BAND 1957-2023			EXPERIENCE BAND 1993-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	58,811,871	6,794	0.0001	0.9999	100.00	
0.5	60,596,805		0.0000	1.0000	99.99	
1.5	60,079,655	58,887	0.0010	0.9990	99.99	
2.5	58,149,499		0.0000	1.0000	99.89	
3.5	56,534,346	84,172	0.0015	0.9985	99.89	
4.5	55,722,319		0.0000	1.0000	99.74	
5.5	55,510,960	171,800	0.0031	0.9969	99.74	
6.5	55,161,297		0.0000	1.0000	99.43	
7.5	54,901,288		0.0000	1.0000	99.43	
8.5	53,654,811	2,170	0.0000	1.0000	99.43	
9.5	52,136,351	23,243	0.0004	0.9996	99.43	
10.5	50,873,640	16,755	0.0003	0.9997	99.38	
11.5	50,816,959	27,784	0.0005	0.9995	99.35	
12.5	36,549,351		0.0000	1.0000	99.30	
13.5	36,678,984		0.0000	1.0000	99.30	
14.5	34,701,083		0.0000	1.0000	99.30	
15.5	34,511,937	21,013	0.0006	0.9994	99.30	
16.5	33,613,923	24,901	0.0007	0.9993	99.24	
17.5	33,861,208		0.0000	1.0000	99.16	
18.5	33,167,064		0.0000	1.0000	99.16	
19.5	29,978,336		0.0000	1.0000	99.16	
20.5	27,260,089		0.0000	1.0000	99.16	
21.5	26,620,008	44,324	0.0017	0.9983	99.16	
22.5	22,554,217		0.0000	1.0000	99.00	
23.5	16,851,898		0.0000	1.0000	99.00	
24.5	16,274,619		0.0000	1.0000	99.00	
25.5	15,840,236		0.0000	1.0000	99.00	
26.5	13,036,928	3,657	0.0003	0.9997	99.00	
27.5	5,556,643	133,296	0.0240	0.9760	98.97	
28.5	3,420,009	7,157	0.0021	0.9979	96.60	
29.5	2,241,709	755	0.0003	0.9997	96.39	
30.5	2,280,514		0.0000	1.0000	96.36	
31.5	2,140,892	20,984	0.0098	0.9902	96.36	
32.5	2,120,261	49,396	0.0233	0.9767	95.42	
33.5	2,256,739		0.0000	1.0000	93.19	
34.5	2,265,536	3,198	0.0014	0.9986	93.19	
35.5	2,304,507		0.0000	1.0000	93.06	
36.5	2,263,050		0.0000	1.0000	93.06	
37.5	2,253,592		0.0000	1.0000	93.06	
38.5	2,059,493	21,176	0.0103	0.9897	93.06	

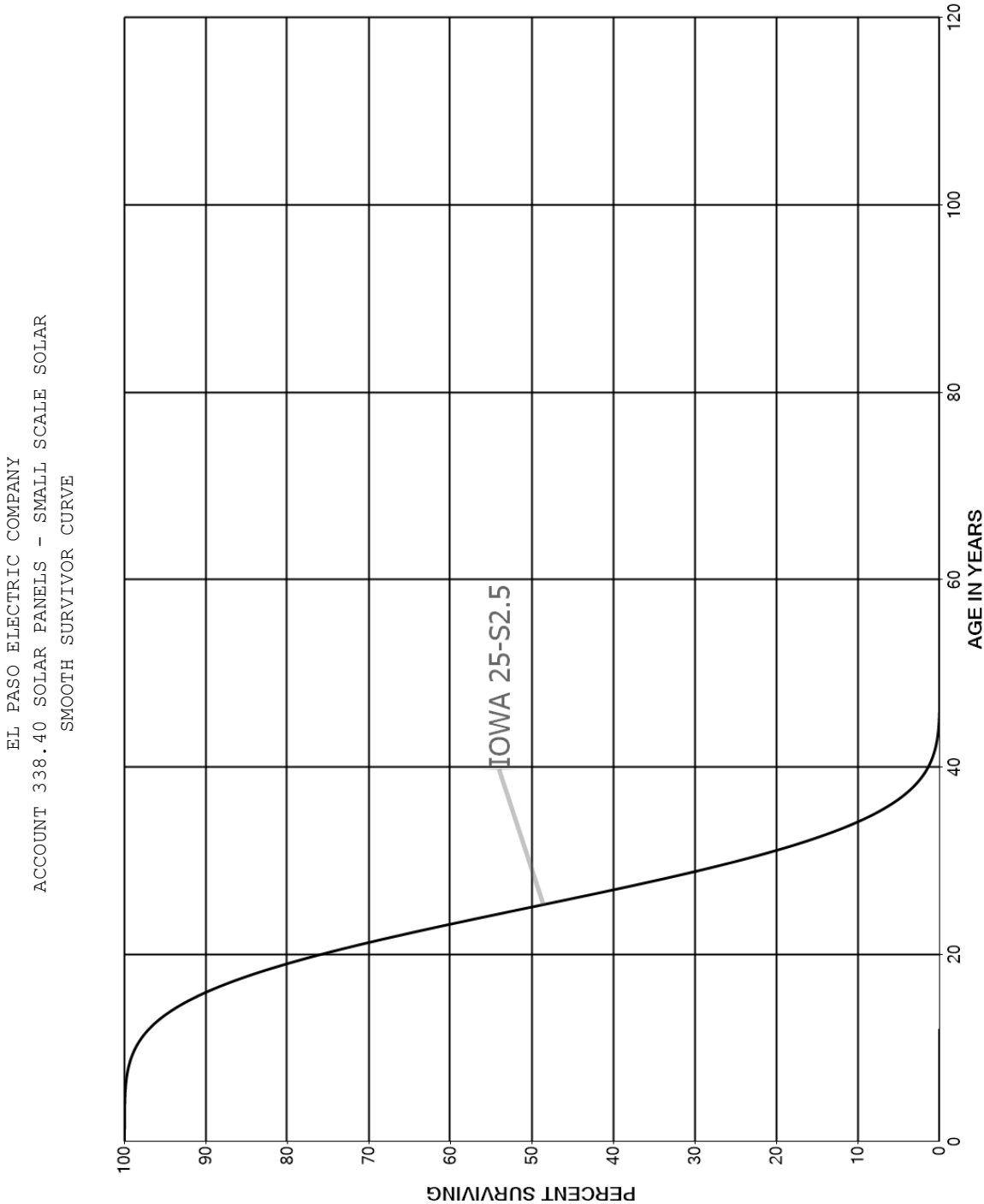
EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

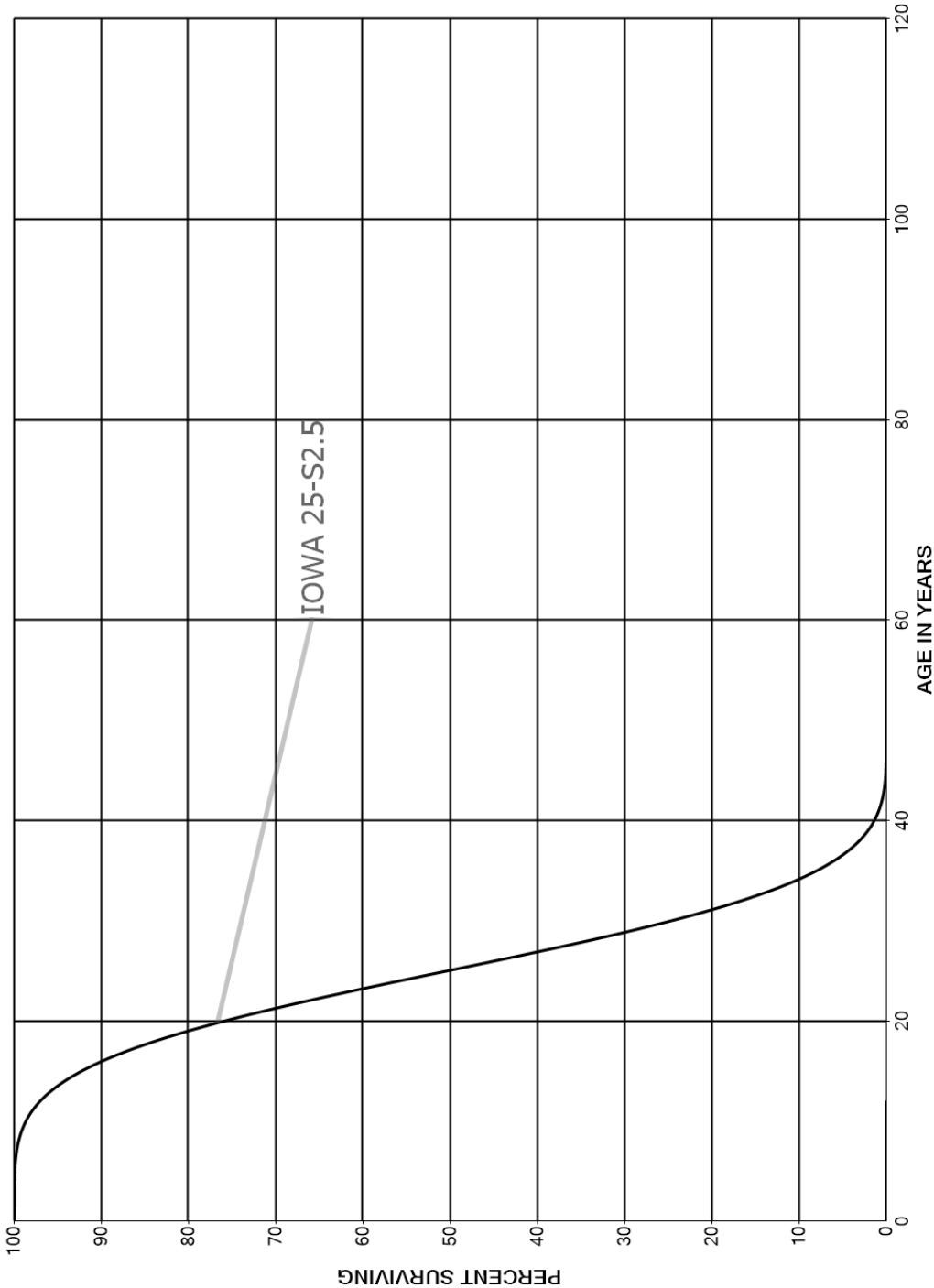
ORIGINAL LIFE TABLE, CONT.

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

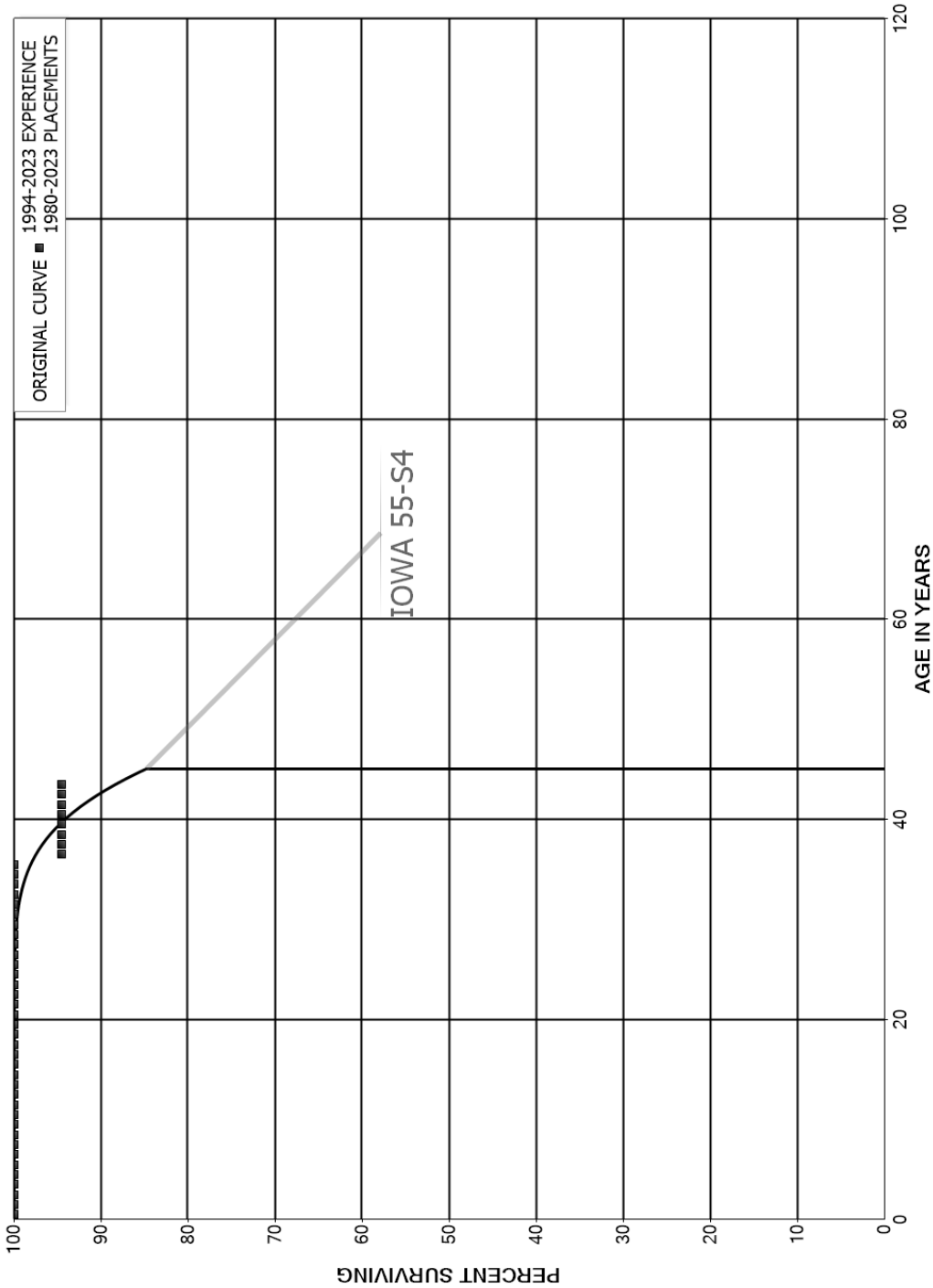




EL PASO ELECTRIC COMPANY
ACCOUNT 338.70 INVERTERS - SMALL SCALE SOLAR
SMOOTH SURVIVOR CURVE



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



EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	59,694,939		0.0000	1.0000	100.00
0.5	52,156,304		0.0000	1.0000	100.00
1.5	49,403,244		0.0000	1.0000	100.00
2.5	49,393,528		0.0000	1.0000	100.00
3.5	43,505,731		0.0000	1.0000	100.00
4.5	36,858,474		0.0000	1.0000	100.00
5.5	36,632,452		0.0000	1.0000	100.00
6.5	36,558,733		0.0000	1.0000	100.00
7.5	34,379,611		0.0000	1.0000	100.00
8.5	22,199,213		0.0000	1.0000	100.00
9.5	22,069,246		0.0000	1.0000	100.00
10.5	104,529		0.0000	1.0000	100.00
11.5	101,314		0.0000	1.0000	100.00
12.5	101,314		0.0000	1.0000	100.00
13.5	704,767		0.0000	1.0000	100.00
14.5	704,767		0.0000	1.0000	100.00
15.5	704,767		0.0000	1.0000	100.00
16.5	704,767		0.0000	1.0000	100.00
17.5	636,095		0.0000	1.0000	100.00
18.5	636,095		0.0000	1.0000	100.00
19.5	636,095		0.0000	1.0000	100.00
20.5	636,095		0.0000	1.0000	100.00
21.5	636,095		0.0000	1.0000	100.00
22.5	636,095		0.0000	1.0000	100.00
23.5	636,095		0.0000	1.0000	100.00
24.5	631,998		0.0000	1.0000	100.00
25.5	631,998		0.0000	1.0000	100.00
26.5	631,998		0.0000	1.0000	100.00
27.5	631,998		0.0000	1.0000	100.00
28.5	631,998		0.0000	1.0000	100.00
29.5	614,553		0.0000	1.0000	100.00
30.5	614,553		0.0000	1.0000	100.00
31.5	614,553		0.0000	1.0000	100.00
32.5	614,553		0.0000	1.0000	100.00
33.5	614,553		0.0000	1.0000	100.00
34.5	614,553		0.0000	1.0000	100.00
35.5	614,553	34,102	0.0555	0.9445	100.00
36.5	580,451		0.0000	1.0000	94.45
37.5	580,451		0.0000	1.0000	94.45
38.5	580,451		0.0000	1.0000	94.45

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

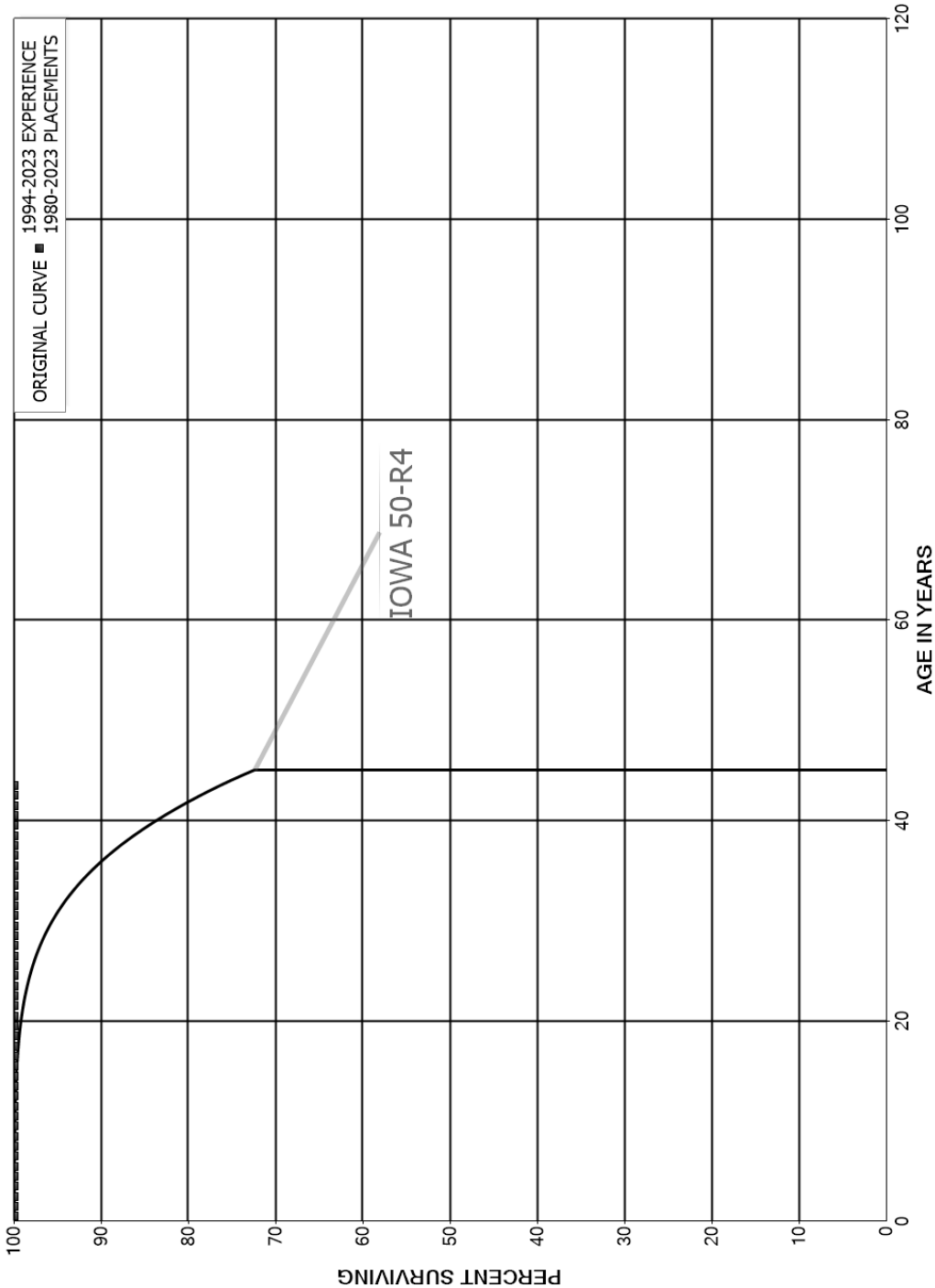
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

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

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

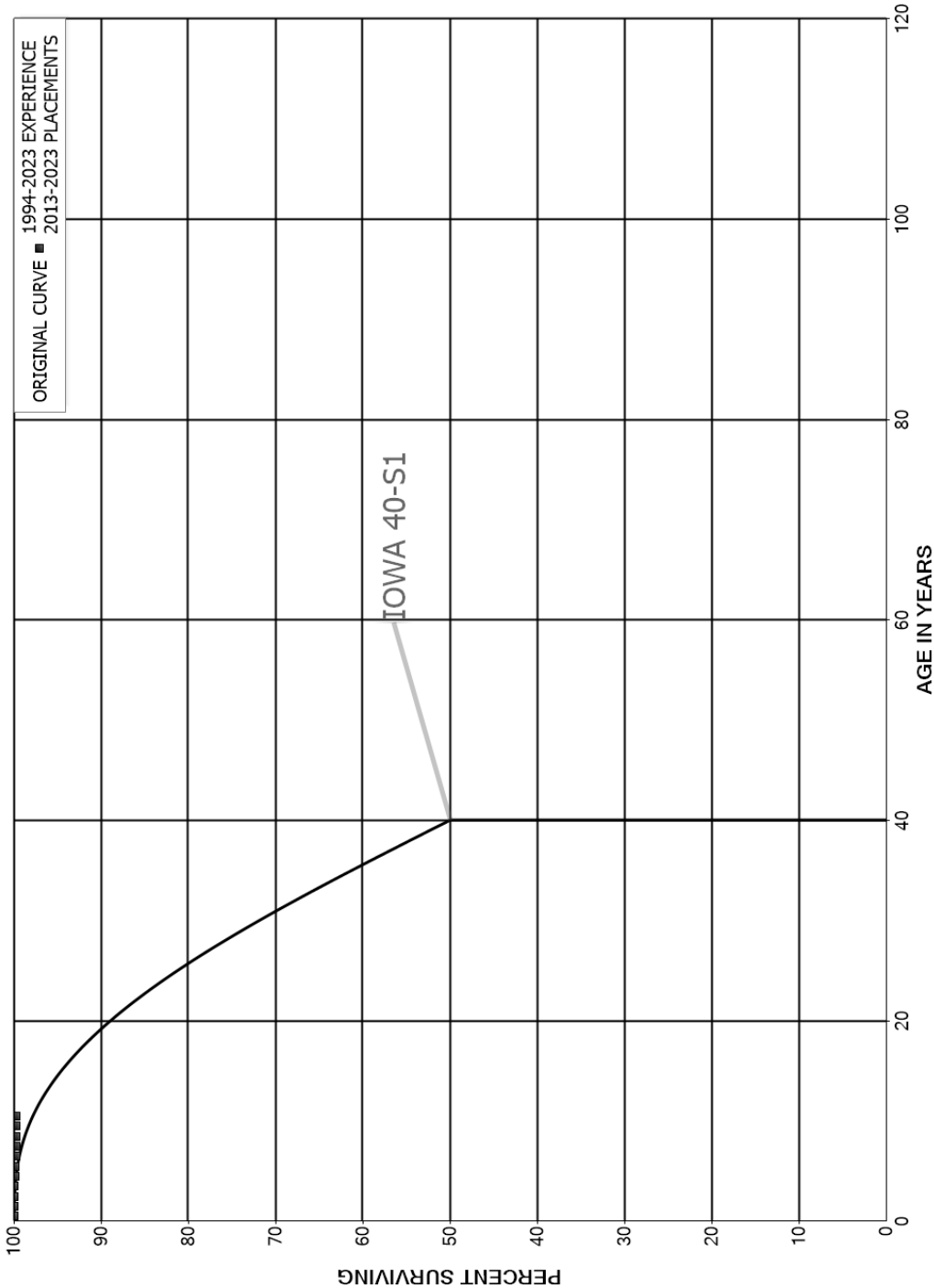
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

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

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

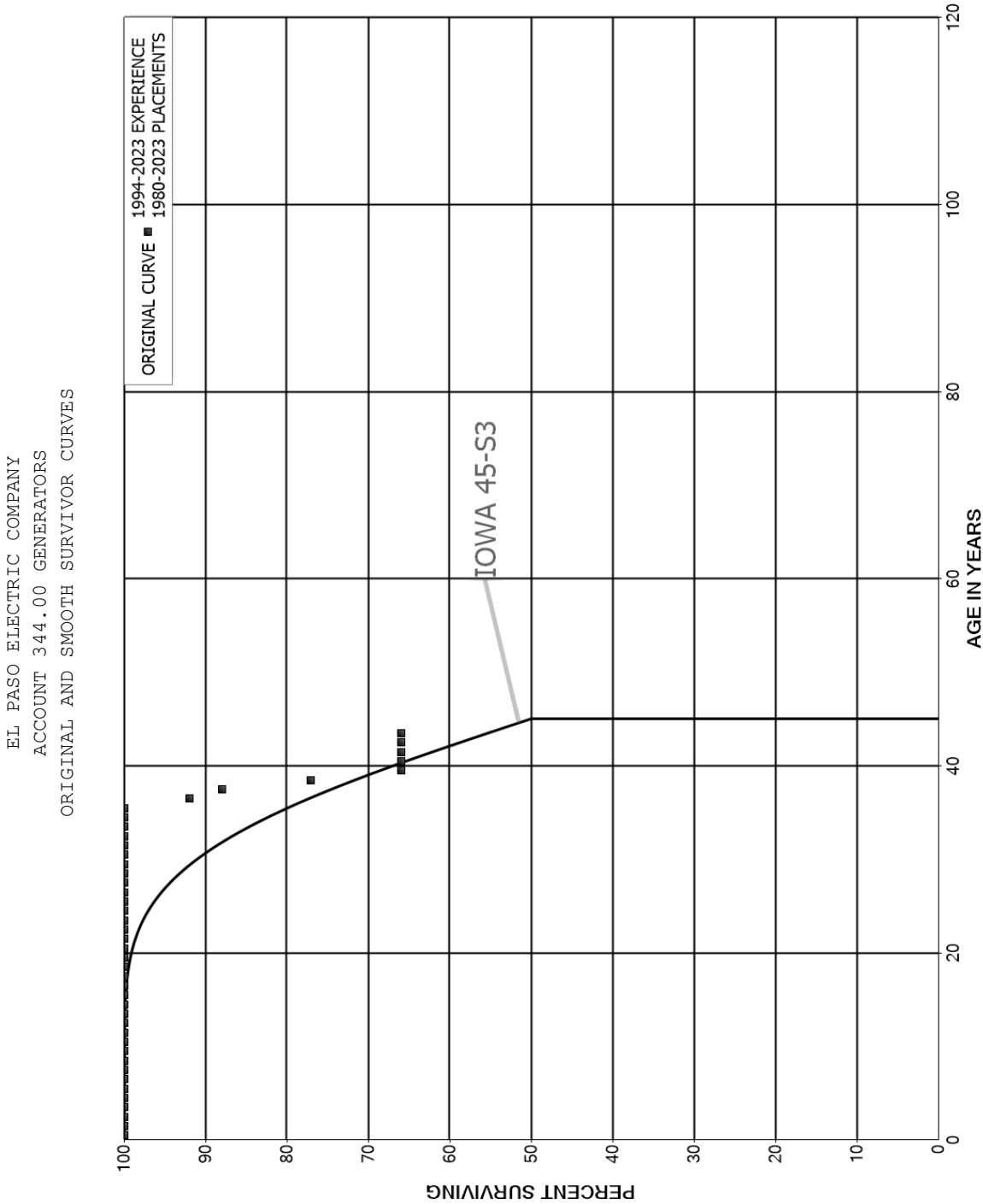


EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

ORIGINAL LIFE TABLE

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



EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	62,798,009		0.0000	1.0000	100.00
0.5	46,359,698		0.0000	1.0000	100.00
1.5	42,747,482		0.0000	1.0000	100.00
2.5	42,348,959		0.0000	1.0000	100.00
3.5	42,348,959		0.0000	1.0000	100.00
4.5	35,812,689		0.0000	1.0000	100.00
5.5	35,701,240		0.0000	1.0000	100.00
6.5	35,200,909		0.0000	1.0000	100.00
7.5	25,856,245		0.0000	1.0000	100.00
8.5	16,883,839		0.0000	1.0000	100.00
9.5	8,463,262		0.0000	1.0000	100.00
10.5	8,463,262		0.0000	1.0000	100.00
11.5	8,426,470		0.0000	1.0000	100.00
12.5	8,591,703		0.0000	1.0000	100.00
13.5	9,235,128		0.0000	1.0000	100.00
14.5	9,208,459		0.0000	1.0000	100.00
15.5	9,024,901		0.0000	1.0000	100.00
16.5	9,024,901		0.0000	1.0000	100.00
17.5	9,024,901		0.0000	1.0000	100.00
18.5	9,024,901		0.0000	1.0000	100.00
19.5	9,024,901		0.0000	1.0000	100.00
20.5	993,385		0.0000	1.0000	100.00
21.5	993,385		0.0000	1.0000	100.00
22.5	993,385		0.0000	1.0000	100.00
23.5	993,385		0.0000	1.0000	100.00
24.5	993,385		0.0000	1.0000	100.00
25.5	993,385		0.0000	1.0000	100.00
26.5	993,385		0.0000	1.0000	100.00
27.5	993,385		0.0000	1.0000	100.00
28.5	993,385		0.0000	1.0000	100.00
29.5	993,385		0.0000	1.0000	100.00
30.5	993,385		0.0000	1.0000	100.00
31.5	993,385		0.0000	1.0000	100.00
32.5	993,385		0.0000	1.0000	100.00
33.5	993,385		0.0000	1.0000	100.00
34.5	993,385		0.0000	1.0000	100.00
35.5	993,385	79,828	0.0804	0.9196	100.00
36.5	913,557	39,284	0.0430	0.9570	91.96
37.5	874,273	109,243	0.1250	0.8750	88.01
38.5	765,030	109,363	0.1430	0.8570	77.01

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

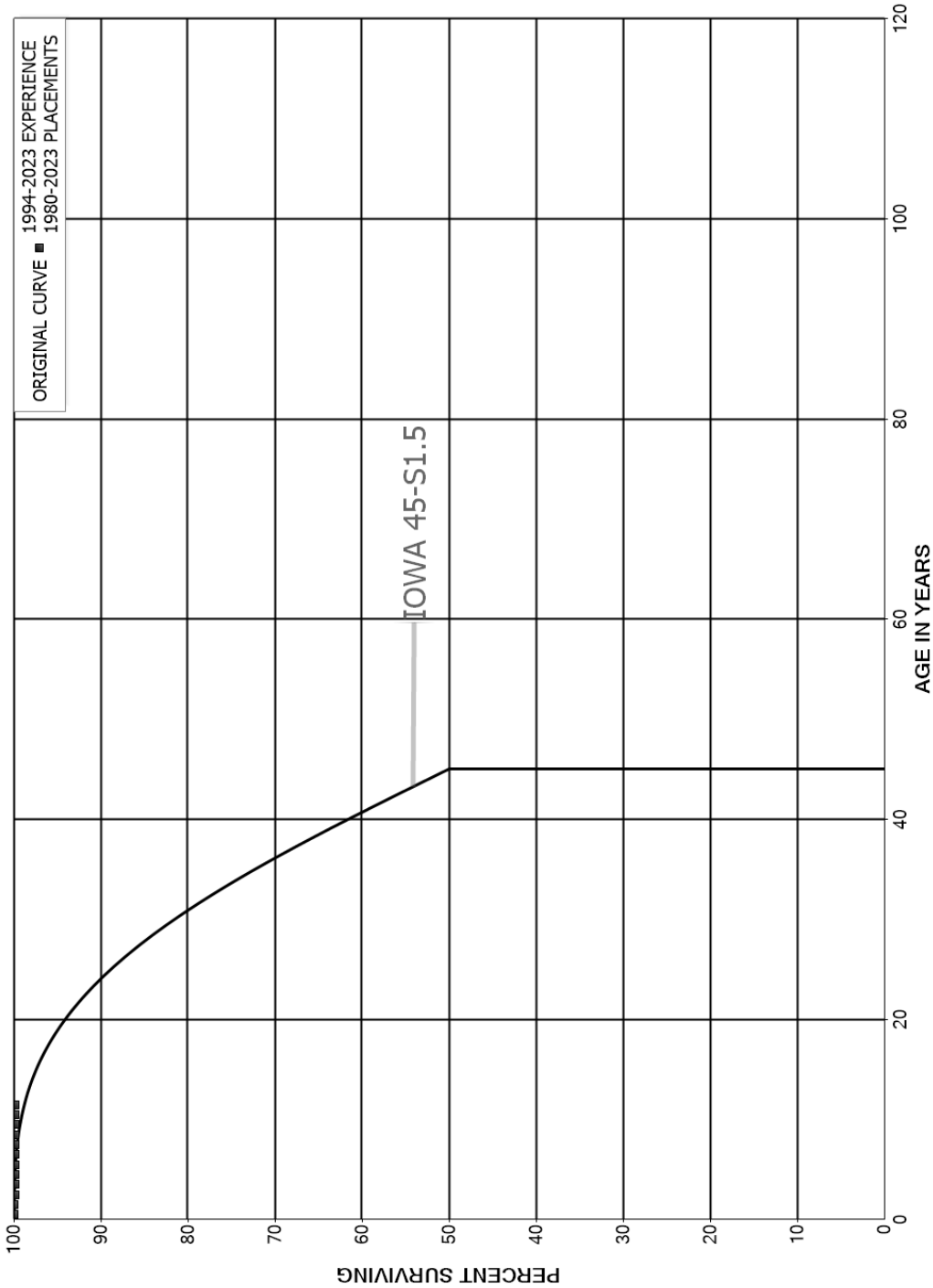
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1980-2023

EXPERIENCE BAND 1994-2023

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

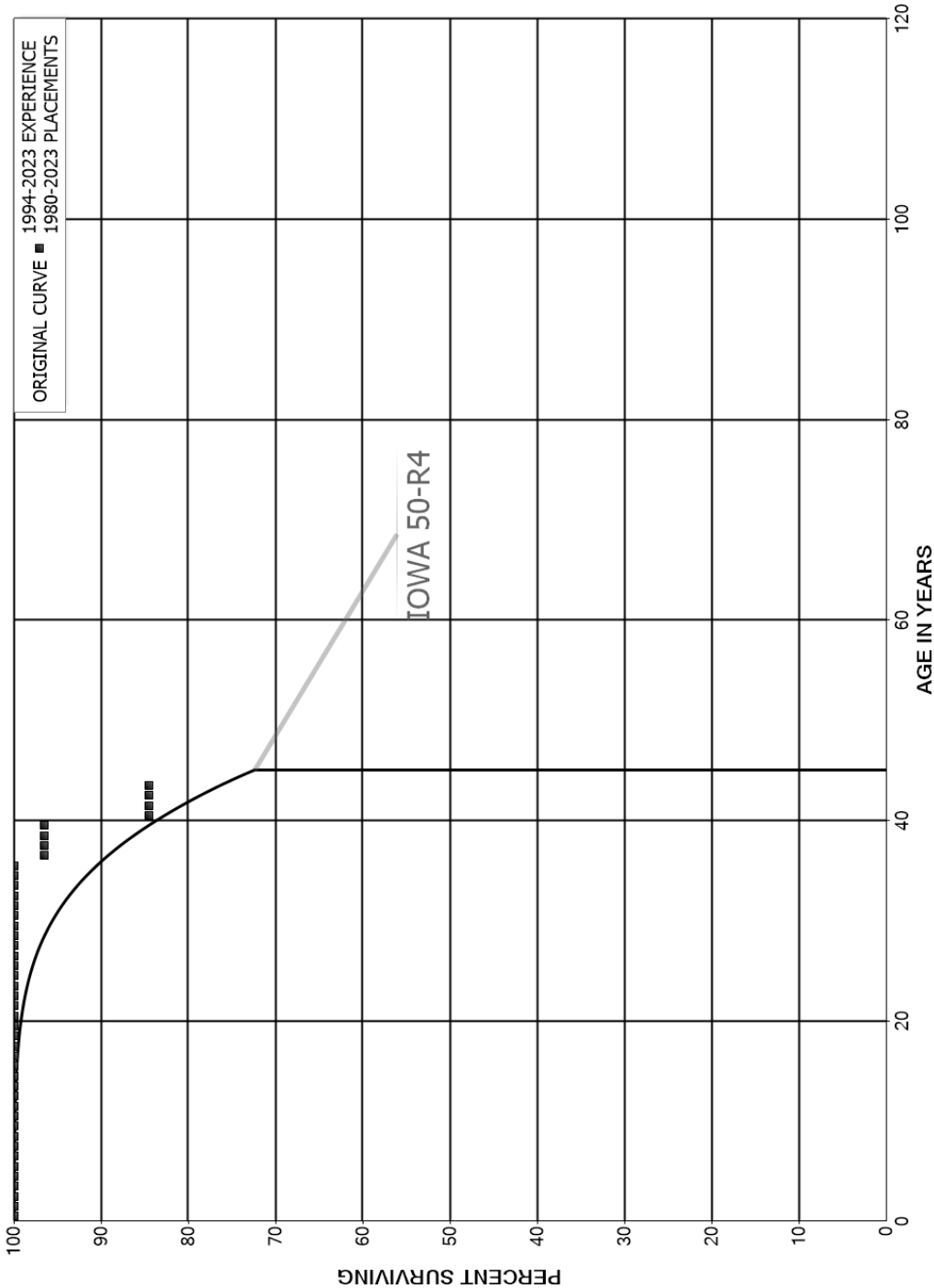
EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE

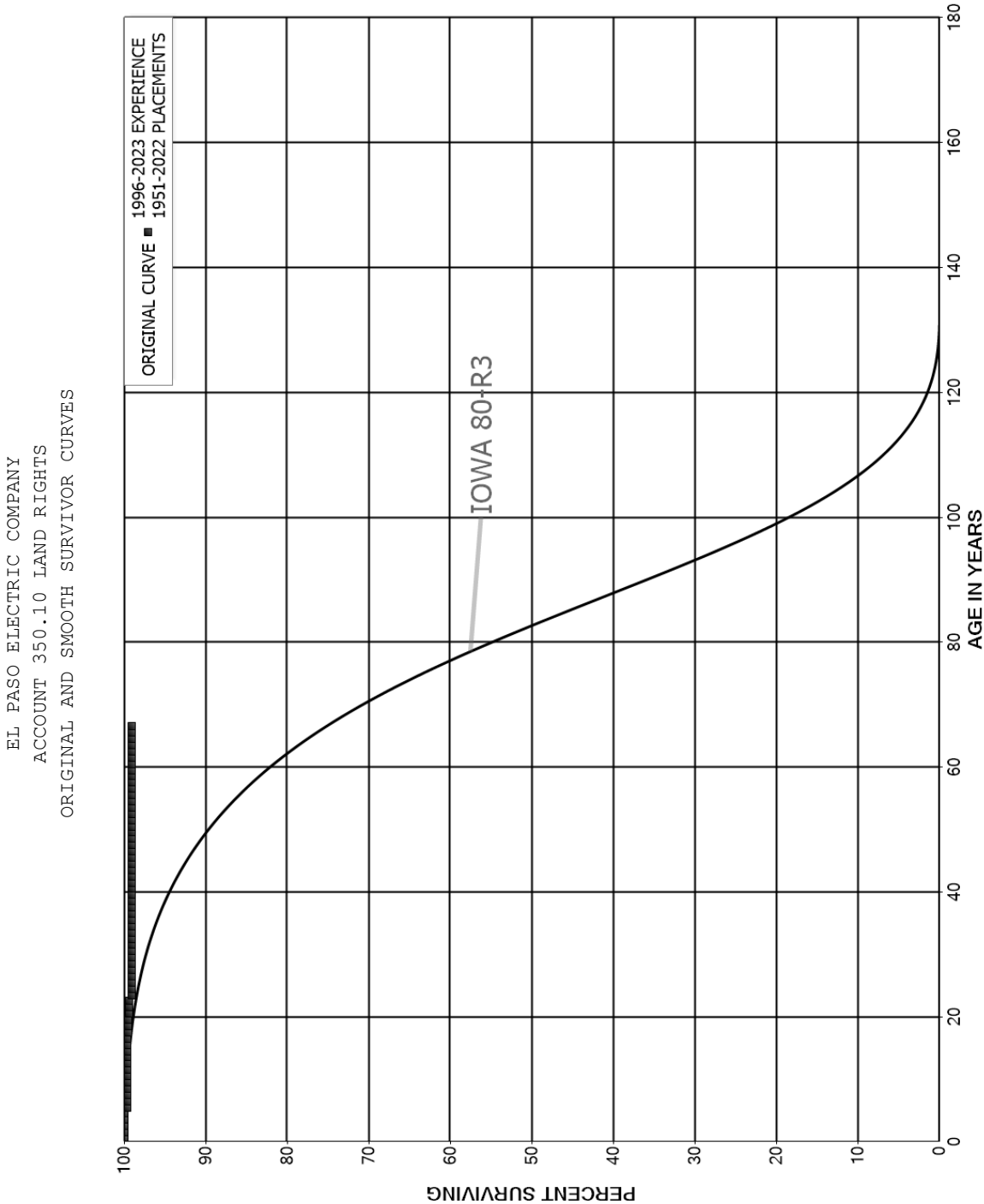
PLACEMENT BAND 1980-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,512,147		0.0000	1.0000	100.00
0.5	6,506,479		0.0000	1.0000	100.00
1.5	6,485,131		0.0000	1.0000	100.00
2.5	6,243,113		0.0000	1.0000	100.00
3.5	6,093,658		0.0000	1.0000	100.00
4.5	5,744,825		0.0000	1.0000	100.00
5.5	5,744,812		0.0000	1.0000	100.00
6.5	5,689,582		0.0000	1.0000	100.00
7.5	5,100,037		0.0000	1.0000	100.00
8.5	3,844,318		0.0000	1.0000	100.00
9.5	3,844,318		0.0000	1.0000	100.00
10.5	3,498,637		0.0000	1.0000	100.00
11.5	3,423,033		0.0000	1.0000	100.00
12.5	3,504,655		0.0000	1.0000	100.00
13.5	3,885,867		0.0000	1.0000	100.00
14.5	3,885,867		0.0000	1.0000	100.00
15.5	3,885,867		0.0000	1.0000	100.00
16.5	3,843,313		0.0000	1.0000	100.00
17.5	3,843,313		0.0000	1.0000	100.00
18.5	3,843,313		0.0000	1.0000	100.00
19.5	3,834,947		0.0000	1.0000	100.00
20.5	3,734,264		0.0000	1.0000	100.00
21.5	3,524,130		0.0000	1.0000	100.00
22.5	2,870,290		0.0000	1.0000	100.00
23.5	2,738,049		0.0000	1.0000	100.00
24.5	2,718,185		0.0000	1.0000	100.00
25.5	2,673,701		0.0000	1.0000	100.00
26.5	2,623,168		0.0000	1.0000	100.00
27.5	1,050,652		0.0000	1.0000	100.00
28.5	602,136		0.0000	1.0000	100.00
29.5	535,781		0.0000	1.0000	100.00
30.5	535,781		0.0000	1.0000	100.00
31.5	535,781		0.0000	1.0000	100.00
32.5	535,781		0.0000	1.0000	100.00
33.5	535,781		0.0000	1.0000	100.00
34.5	535,781		0.0000	1.0000	100.00
35.5	535,781	18,819	0.0351	0.9649	100.00
36.5	516,962		0.0000	1.0000	96.49
37.5	516,962		0.0000	1.0000	96.49
38.5	516,962		0.0000	1.0000	96.49

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

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



EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

ORIGINAL LIFE TABLE

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

EL PASO ELECTRIC COMPANY

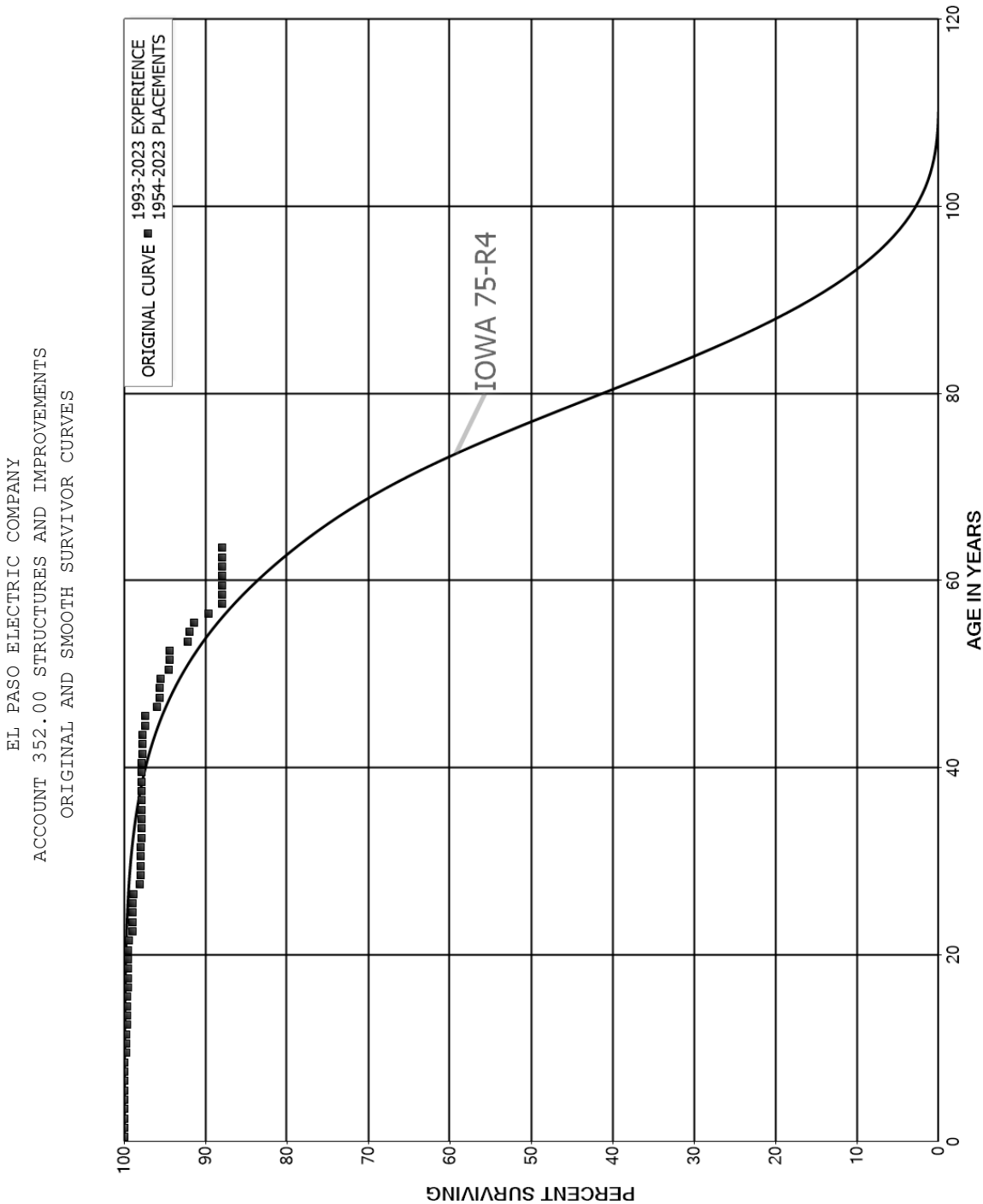
ACCOUNT 350.10 LAND RIGHTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1951-2022

EXPERIENCE BAND 1996-2023

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



EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

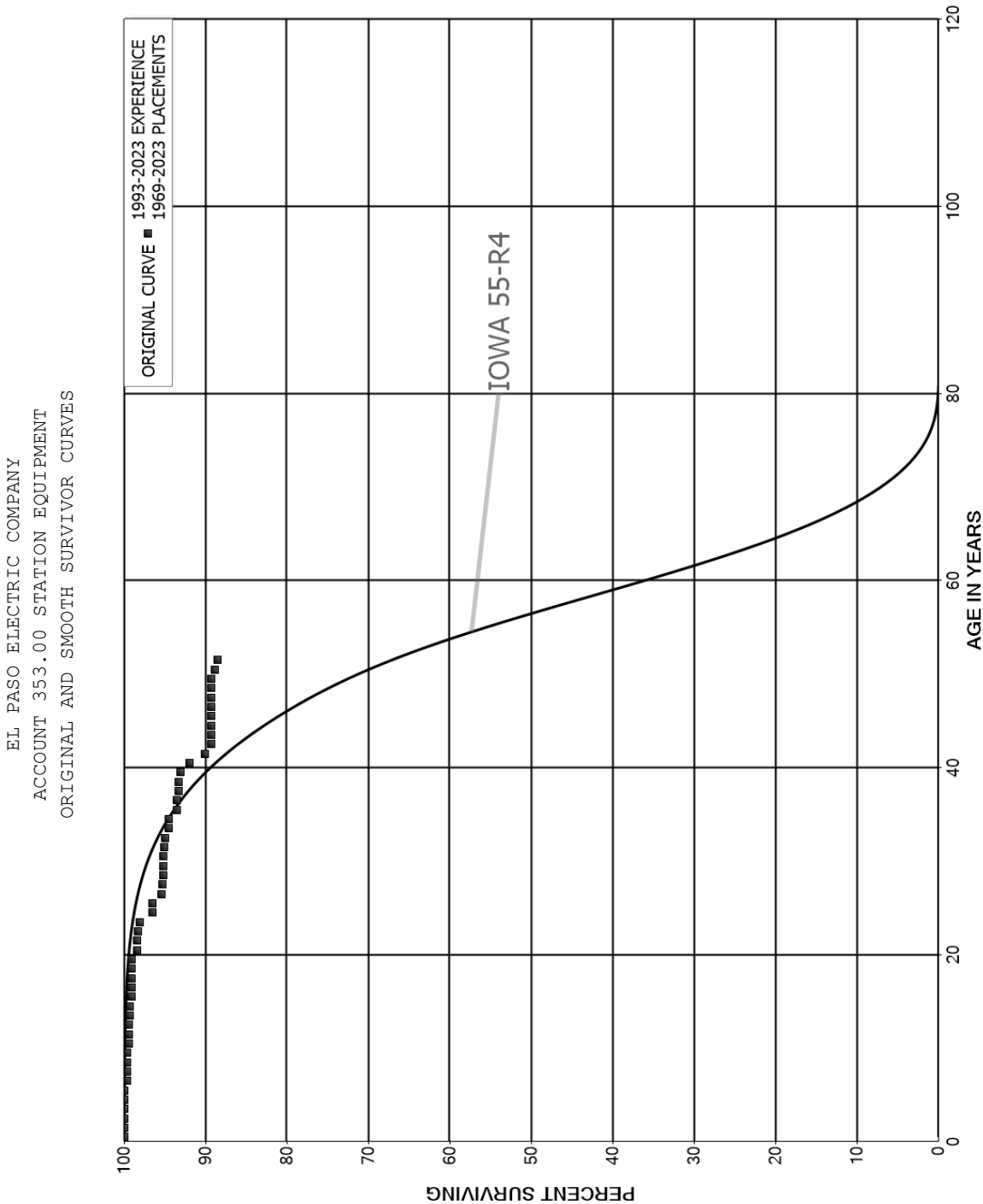
PLACEMENT BAND 1954-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	30,147,053	0	0.0000	1.0000	100.00
0.5	10,053,322	5,221	0.0005	0.9995	100.00
1.5	9,925,045	168	0.0000	1.0000	99.95
2.5	9,875,594		0.0000	1.0000	99.95
3.5	10,126,189		0.0000	1.0000	99.95
4.5	9,575,671	1,395	0.0001	0.9999	99.95
5.5	8,921,474		0.0000	1.0000	99.93
6.5	8,897,407		0.0000	1.0000	99.93
7.5	6,193,443		0.0000	1.0000	99.93
8.5	8,388,142	13,813	0.0016	0.9984	99.93
9.5	8,247,323	25	0.0000	1.0000	99.77
10.5	7,541,981	0	0.0000	1.0000	99.77
11.5	7,455,126	10,542	0.0014	0.9986	99.77
12.5	6,714,584	420	0.0001	0.9999	99.63
13.5	6,710,943	3,158	0.0005	0.9995	99.62
14.5	5,640,273		0.0000	1.0000	99.57
15.5	5,604,976	5,349	0.0010	0.9990	99.57
16.5	5,557,229		0.0000	1.0000	99.48
17.5	5,105,363		0.0000	1.0000	99.48
18.5	5,058,520		0.0000	1.0000	99.48
19.5	5,058,380		0.0000	1.0000	99.48
20.5	4,950,115	5,790	0.0012	0.9988	99.48
21.5	4,605,977	16,877	0.0037	0.9963	99.36
22.5	4,583,483	838	0.0002	0.9998	99.00
23.5	4,412,031	2,088	0.0005	0.9995	98.98
24.5	4,401,255	1,764	0.0004	0.9996	98.93
25.5	4,435,359	1,554	0.0004	0.9996	98.89
26.5	4,389,527	37,398	0.0085	0.9915	98.86
27.5	4,352,129	4,965	0.0011	0.9989	98.02
28.5	4,146,037	435	0.0001	0.9999	97.90
29.5	4,169,737		0.0000	1.0000	97.89
30.5	4,174,253	150	0.0000	1.0000	97.89
31.5	4,062,251	477	0.0001	0.9999	97.89
32.5	4,107,400		0.0000	1.0000	97.88
33.5	4,104,278		0.0000	1.0000	97.88
34.5	3,837,615		0.0000	1.0000	97.88
35.5	3,862,575		0.0000	1.0000	97.88
36.5	3,881,498		0.0000	1.0000	97.88
37.5	3,522,249		0.0000	1.0000	97.88
38.5	3,474,562		0.0000	1.0000	97.88

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	233,226		0.0000	1.0000	97.88
40.5	233,226	294	0.0013	0.9987	97.88
41.5	231,493	48	0.0002	0.9998	97.76
42.5	226,863		0.0000	1.0000	97.74
43.5	226,863	749	0.0033	0.9967	97.74
44.5	226,114		0.0000	1.0000	97.41
45.5	226,114	3,389	0.0150	0.9850	97.41
46.5	222,725	684	0.0031	0.9969	95.95
47.5	222,041		0.0000	1.0000	95.66
48.5	222,041	317	0.0014	0.9986	95.66
49.5	221,724	2,276	0.0103	0.9897	95.52
50.5	219,448	426	0.0019	0.9981	94.54
51.5	216,203		0.0000	1.0000	94.36
52.5	215,747	5,002	0.0232	0.9768	94.36
53.5	210,745	464	0.0022	0.9978	92.17
54.5	210,281	1,388	0.0066	0.9934	91.97
55.5	208,893	3,951	0.0189	0.9811	91.36
56.5	172,456	3,121	0.0181	0.9819	89.63
57.5	162,763		0.0000	1.0000	88.01
58.5	162,763		0.0000	1.0000	88.01
59.5	159,721		0.0000	1.0000	88.01
60.5	137,862		0.0000	1.0000	88.01
61.5	133,772		0.0000	1.0000	88.01
62.5	133,772		0.0000	1.0000	88.01
63.5	85,726		0.0000	1.0000	88.01
64.5	81,267		0.0000	1.0000	88.01
65.5	67,932		0.0000	1.0000	88.01
66.5	29,981		0.0000	1.0000	88.01
67.5					88.01



EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1969-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	185,413,905		0.0000	1.0000	100.00
0.5	164,759,463	3,520	0.0000	1.0000	100.00
1.5	150,864,198	1,874	0.0000	1.0000	100.00
2.5	149,075,574	10,443	0.0001	0.9999	100.00
3.5	147,597,550	1,247	0.0000	1.0000	99.99
4.5	145,709,969	7,501	0.0001	0.9999	99.99
5.5	145,755,584	579,258	0.0040	0.9960	99.98
6.5	138,634,247	46	0.0000	1.0000	99.59
7.5	111,757,716	1,165	0.0000	1.0000	99.59
8.5	136,247,152	4,874	0.0000	1.0000	99.59
9.5	132,533,774	202,187	0.0015	0.9985	99.58
10.5	128,180,287	64,442	0.0005	0.9995	99.43
11.5	124,461,134	30,920	0.0002	0.9998	99.38
12.5	114,585,797	78,148	0.0007	0.9993	99.36
13.5	113,940,801	369	0.0000	1.0000	99.29
14.5	109,274,144	254,631	0.0023	0.9977	99.29
15.5	95,949,659	25,833	0.0003	0.9997	99.06
16.5	95,807,612	1,882	0.0000	1.0000	99.03
17.5	94,947,391	10,119	0.0001	0.9999	99.03
18.5	95,432,745	1,565	0.0000	1.0000	99.02
19.5	94,934,282	626,509	0.0066	0.9934	99.01
20.5	87,628,289	506	0.0000	1.0000	98.36
21.5	87,359,535	111,260	0.0013	0.9987	98.36
22.5	86,964,988	163,280	0.0019	0.9981	98.24
23.5	81,307,085	1,250,013	0.0154	0.9846	98.05
24.5	79,466,184	25,897	0.0003	0.9997	96.54
25.5	79,264,629	935,034	0.0118	0.9882	96.51
26.5	71,215,507	91,742	0.0013	0.9987	95.37
27.5	71,031,858	71,847	0.0010	0.9990	95.25
28.5	70,617,920	1,282	0.0000	1.0000	95.15
29.5	66,503,198	14,042	0.0002	0.9998	95.15
30.5	66,494,029	75,472	0.0011	0.9989	95.13
31.5	66,173,273	70,789	0.0011	0.9989	95.02
32.5	65,616,409	261,251	0.0040	0.9960	94.92
33.5	64,153,414	26,170	0.0004	0.9996	94.55
34.5	45,820,275	472,376	0.0103	0.9897	94.51
35.5	45,308,885	727	0.0000	1.0000	93.53
36.5	41,579,579	99,187	0.0024	0.9976	93.53
37.5	41,115,772	20,433	0.0005	0.9995	93.31
38.5	40,648,999	68,173	0.0017	0.9983	93.26

EL PASO ELECTRIC COMPANY

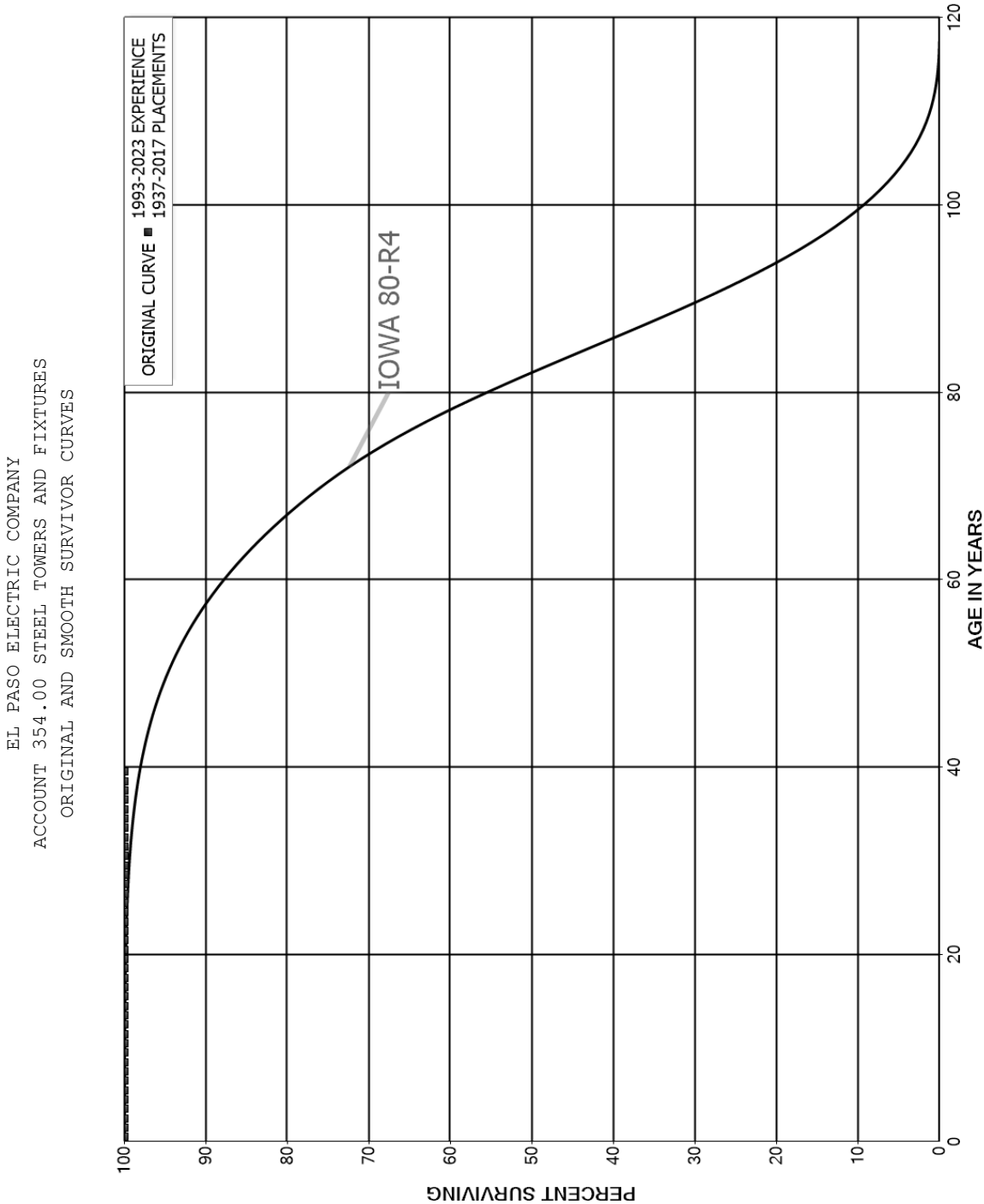
ACCOUNT 353.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2023

EXPERIENCE BAND 1993-2023

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



EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1937-2017			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	4,842,335		0.0000	1.0000	100.00
0.5	4,842,335		0.0000	1.0000	100.00
1.5	5,548,898		0.0000	1.0000	100.00
2.5	5,548,898		0.0000	1.0000	100.00
3.5	24,302,103		0.0000	1.0000	100.00
4.5	24,302,103		0.0000	1.0000	100.00
5.5	24,359,804		0.0000	1.0000	100.00
6.5	21,082,261		0.0000	1.0000	100.00
7.5	21,082,335		0.0000	1.0000	100.00
8.5	25,099,093	3	0.0000	1.0000	100.00
9.5	25,099,090		0.0000	1.0000	100.00
10.5	24,976,136		0.0000	1.0000	100.00
11.5	24,132,907		0.0000	1.0000	100.00
12.5	24,076,007		0.0000	1.0000	100.00
13.5	24,076,007		0.0000	1.0000	100.00
14.5	23,859,860		0.0000	1.0000	100.00
15.5	23,859,860	6,809	0.0003	0.9997	100.00
16.5	23,853,051		0.0000	1.0000	99.97
17.5	23,847,971		0.0000	1.0000	99.97
18.5	23,847,971		0.0000	1.0000	99.97
19.5	23,847,971		0.0000	1.0000	99.97
20.5	23,847,971		0.0000	1.0000	99.97
21.5	23,847,971		0.0000	1.0000	99.97
22.5	23,847,971		0.0000	1.0000	99.97
23.5	23,589,552		0.0000	1.0000	99.97
24.5	23,589,552		0.0000	1.0000	99.97
25.5	23,546,865		0.0000	1.0000	99.97
26.5	23,543,054		0.0000	1.0000	99.97
27.5	23,543,054		0.0000	1.0000	99.97
28.5	23,537,706		0.0000	1.0000	99.97
29.5	23,537,706		0.0000	1.0000	99.97
30.5	23,537,706		0.0000	1.0000	99.97
31.5	23,537,706		0.0000	1.0000	99.97
32.5	22,831,143		0.0000	1.0000	99.97
33.5	22,831,143		0.0000	1.0000	99.97
34.5	4,077,938		0.0000	1.0000	99.97
35.5	4,077,938		0.0000	1.0000	99.97
36.5	4,020,237		0.0000	1.0000	99.97
37.5	4,016,829		0.0000	1.0000	99.97
38.5	4,016,755		0.0000	1.0000	99.97

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

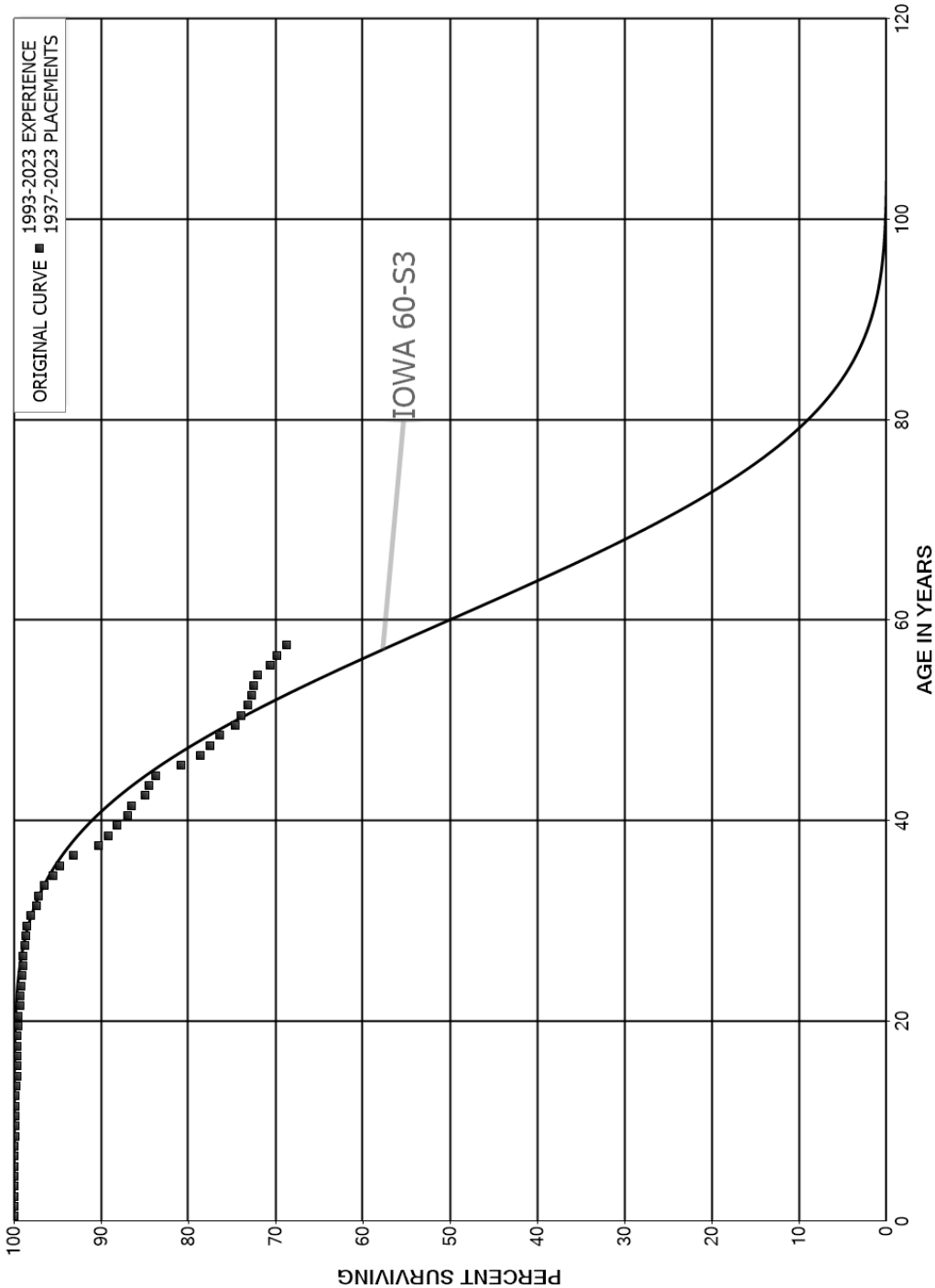
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2017

EXPERIENCE BAND 1993-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

ORIGINAL LIFE TABLE

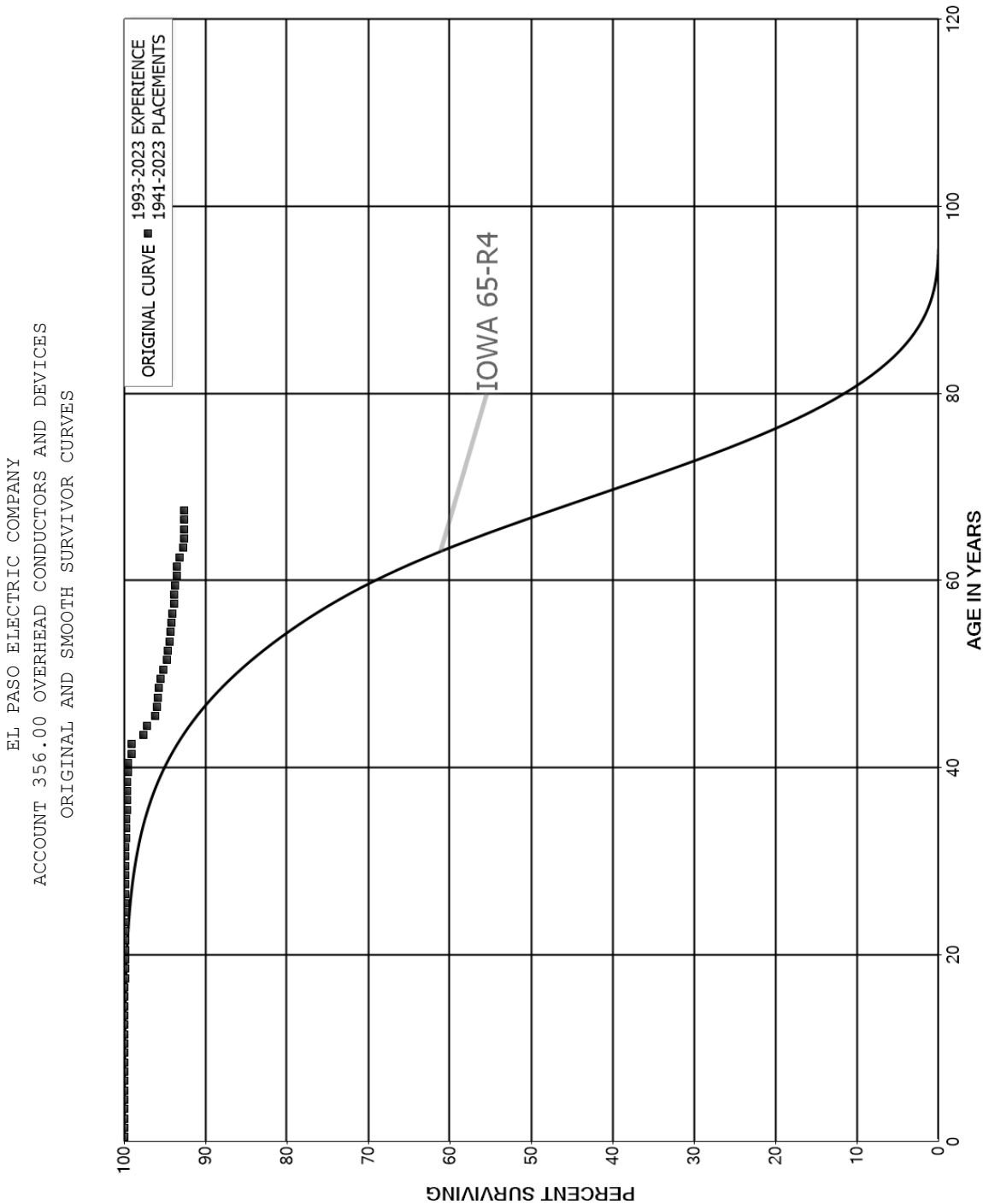
PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	217,749,377	823	0.0000	1.0000	100.00
0.5	161,837,585	5,784	0.0000	1.0000	100.00
1.5	155,051,753	2,272	0.0000	1.0000	100.00
2.5	141,747,634	3,901	0.0000	1.0000	99.99
3.5	146,505,946	2,254	0.0000	1.0000	99.99
4.5	135,096,022	3,714	0.0000	1.0000	99.99
5.5	121,427,047	5,894	0.0000	1.0000	99.99
6.5	112,930,246	25,585	0.0002	0.9998	99.98
7.5	104,890,373	120,946	0.0012	0.9988	99.96
8.5	95,952,712	3,139	0.0000	1.0000	99.84
9.5	93,325,854	6,792	0.0001	0.9999	99.84
10.5	80,840,760	4,194	0.0001	0.9999	99.83
11.5	72,410,198	2,511	0.0000	1.0000	99.83
12.5	68,058,427	97,187	0.0014	0.9986	99.83
13.5	67,696,509	12,331	0.0002	0.9998	99.68
14.5	72,802,243	8,713	0.0001	0.9999	99.66
15.5	68,034,670	24,864	0.0004	0.9996	99.65
16.5	67,529,545	4,019	0.0001	0.9999	99.62
17.5	67,886,134	4,915	0.0001	0.9999	99.61
18.5	67,195,950	32,067	0.0005	0.9995	99.60
19.5	62,621,778	24,971	0.0004	0.9996	99.56
20.5	61,473,642	133,984	0.0022	0.9978	99.52
21.5	60,652,083	8,111	0.0001	0.9999	99.30
22.5	60,542,889	86,213	0.0014	0.9986	99.29
23.5	62,347,978	59,872	0.0010	0.9990	99.14
24.5	61,302,095	70,085	0.0011	0.9989	99.05
25.5	59,778,662	26,658	0.0004	0.9996	98.94
26.5	57,801,655	84,181	0.0015	0.9985	98.89
27.5	52,145,147	69,643	0.0013	0.9987	98.75
28.5	51,064,026	53,714	0.0011	0.9989	98.62
29.5	49,508,546	228,639	0.0046	0.9954	98.51
30.5	46,467,917	312,361	0.0067	0.9933	98.06
31.5	46,173,362	106,042	0.0023	0.9977	97.40
32.5	45,229,895	334,545	0.0074	0.9926	97.17
33.5	43,704,699	408,142	0.0093	0.9907	96.46
34.5	22,688,255	197,102	0.0087	0.9913	95.56
35.5	23,018,141	375,714	0.0163	0.9837	94.72
36.5	21,872,263	666,821	0.0305	0.9695	93.18
37.5	21,261,392	262,851	0.0124	0.9876	90.34
38.5	20,932,105	242,991	0.0116	0.9884	89.22

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1937-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,455,116	161,779	0.0141	0.9859	88.19
40.5	11,254,781	52,229	0.0046	0.9954	86.94
41.5	11,177,298	206,187	0.0184	0.9816	86.54
42.5	10,841,527	52,568	0.0048	0.9952	84.94
43.5	10,382,397	97,876	0.0094	0.9906	84.53
44.5	10,088,531	351,602	0.0349	0.9651	83.73
45.5	4,554,356	124,876	0.0274	0.9726	80.81
46.5	4,392,909	62,269	0.0142	0.9858	78.60
47.5	4,208,778	56,846	0.0135	0.9865	77.48
48.5	3,811,381	89,843	0.0236	0.9764	76.44
49.5	3,519,481	31,552	0.0090	0.9910	74.64
50.5	3,406,870	37,132	0.0109	0.9891	73.97
51.5	3,351,972	18,184	0.0054	0.9946	73.16
52.5	3,155,116	11,904	0.0038	0.9962	72.76
53.5	2,940,361	14,982	0.0051	0.9949	72.49
54.5	377,832	7,849	0.0208	0.9792	72.12
55.5	216,264	2,449	0.0113	0.9887	70.62
56.5	170,698	2,649	0.0155	0.9845	69.82
57.5	49,003	383	0.0078	0.9922	68.74
58.5	260		0.0000	1.0000	68.20
59.5					68.20



EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1941-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	34,682,938	74	0.0000	1.0000	100.00
0.5	32,977,115	723	0.0000	1.0000	100.00
1.5	34,279,105	339	0.0000	1.0000	100.00
2.5	35,198,991	248	0.0000	1.0000	100.00
3.5	66,323,762	353	0.0000	1.0000	100.00
4.5	65,459,117	797	0.0000	1.0000	100.00
5.5	65,933,358	369	0.0000	1.0000	99.99
6.5	63,177,514	4,083	0.0001	0.9999	99.99
7.5	60,515,951	305	0.0000	1.0000	99.99
8.5	70,398,141	15,747	0.0002	0.9998	99.99
9.5	69,718,273	812	0.0000	1.0000	99.96
10.5	64,451,759	15,511	0.0002	0.9998	99.96
11.5	64,459,171	227	0.0000	1.0000	99.94
12.5	63,612,613	1,040	0.0000	1.0000	99.94
13.5	62,938,848	431	0.0000	1.0000	99.94
14.5	68,717,404	1,390	0.0000	1.0000	99.94
15.5	63,797,149	13,640	0.0002	0.9998	99.93
16.5	63,866,211	18,731	0.0003	0.9997	99.91
17.5	64,063,058	208	0.0000	1.0000	99.88
18.5	64,178,038	124	0.0000	1.0000	99.88
19.5	62,642,828	309	0.0000	1.0000	99.88
20.5	62,222,591	926	0.0000	1.0000	99.88
21.5	62,359,978	1,431	0.0000	1.0000	99.88
22.5	62,575,618		0.0000	1.0000	99.88
23.5	66,863,400	2,401	0.0000	1.0000	99.88
24.5	66,834,119	4,367	0.0001	0.9999	99.88
25.5	66,117,184	3,992	0.0001	0.9999	99.87
26.5	64,806,980	858	0.0000	1.0000	99.86
27.5	63,157,387	12,480	0.0002	0.9998	99.86
28.5	62,900,066	19,356	0.0003	0.9997	99.84
29.5	63,199,798	2,165	0.0000	1.0000	99.81
30.5	60,005,760	5,077	0.0001	0.9999	99.81
31.5	59,952,150	13,432	0.0002	0.9998	99.80
32.5	58,576,877	16,254	0.0003	0.9997	99.78
33.5	57,703,370	826	0.0000	1.0000	99.75
34.5	25,617,347	21,864	0.0009	0.9991	99.75
35.5	26,299,335	3,019	0.0001	0.9999	99.66
36.5	25,150,547	7,364	0.0003	0.9997	99.65
37.5	25,304,002	10,441	0.0004	0.9996	99.62
38.5	25,173,727	7,784	0.0003	0.9997	99.58

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

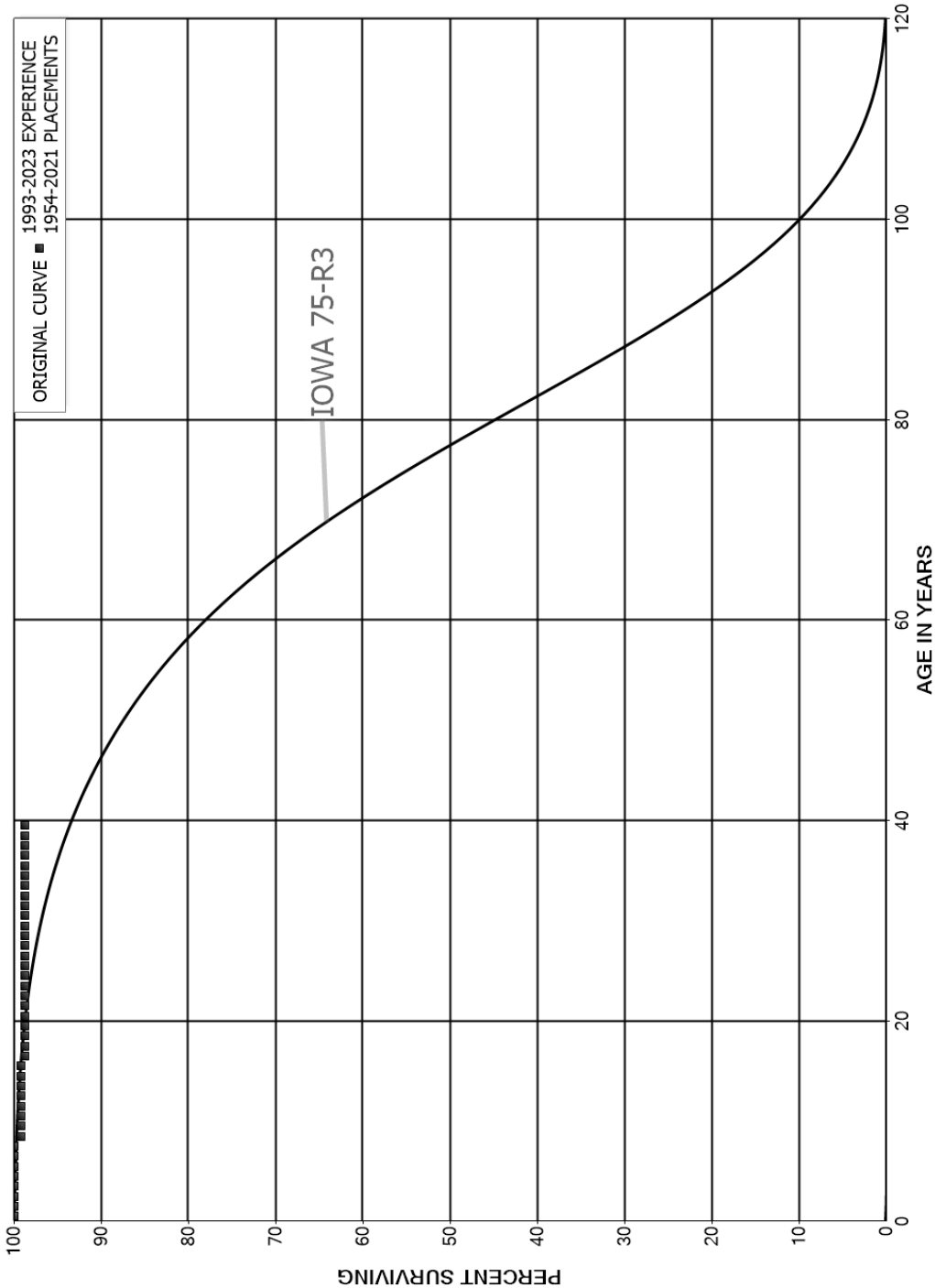
ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1941-2023

EXPERIENCE BAND 1993-2023

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

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



EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE

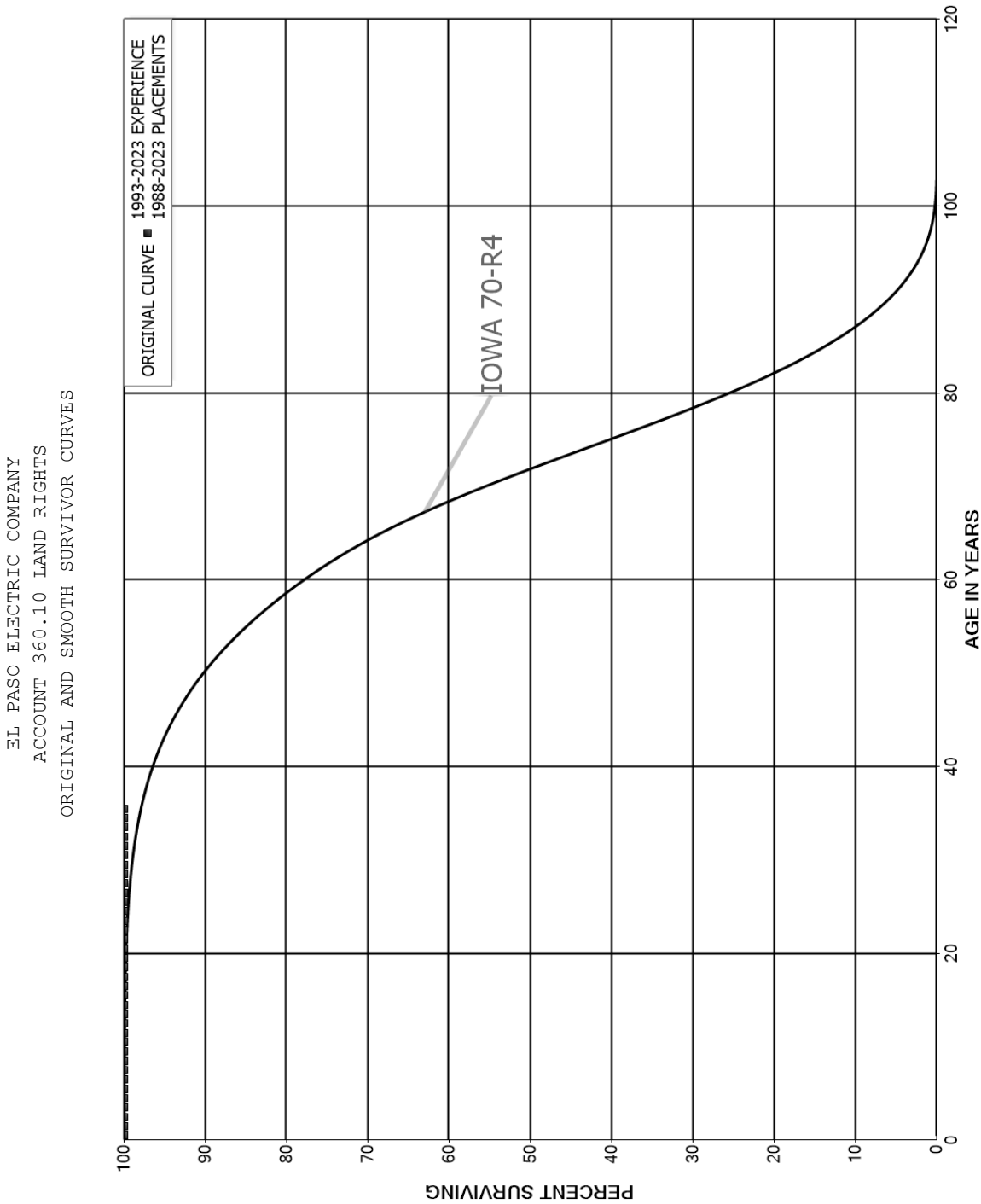
PLACEMENT BAND 1954-2021			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,502,016		0.0000	1.0000	100.00
0.5	3,622,112	1,646	0.0005	0.9995	100.00
1.5	3,620,466		0.0000	1.0000	99.95
2.5	3,500,271		0.0000	1.0000	99.95
3.5	3,500,271	534	0.0002	0.9998	99.95
4.5	2,419,042		0.0000	1.0000	99.94
5.5	2,034,272		0.0000	1.0000	99.94
6.5	2,017,207		0.0000	1.0000	99.94
7.5	898,131	7,327	0.0082	0.9918	99.94
8.5	1,099,259		0.0000	1.0000	99.12
9.5	1,099,259		0.0000	1.0000	99.12
10.5	1,099,259		0.0000	1.0000	99.12
11.5	1,099,259		0.0000	1.0000	99.12
12.5	1,099,259		0.0000	1.0000	99.12
13.5	1,099,259		0.0000	1.0000	99.12
14.5	1,021,745		0.0000	1.0000	99.12
15.5	1,021,745	3,758	0.0037	0.9963	99.12
16.5	1,017,986		0.0000	1.0000	98.76
17.5	1,017,986		0.0000	1.0000	98.76
18.5	1,017,986		0.0000	1.0000	98.76
19.5	1,017,986		0.0000	1.0000	98.76
20.5	1,017,986		0.0000	1.0000	98.76
21.5	1,017,986		0.0000	1.0000	98.76
22.5	1,017,986		0.0000	1.0000	98.76
23.5	779,495		0.0000	1.0000	98.76
24.5	481,341		0.0000	1.0000	98.76
25.5	481,341		0.0000	1.0000	98.76
26.5	318,852		0.0000	1.0000	98.76
27.5	317,465		0.0000	1.0000	98.76
28.5	317,465		0.0000	1.0000	98.76
29.5	317,465		0.0000	1.0000	98.76
30.5	317,465		0.0000	1.0000	98.76
31.5	204,696		0.0000	1.0000	98.76
32.5	204,696		0.0000	1.0000	98.76
33.5	204,696		0.0000	1.0000	98.76
34.5	204,696		0.0000	1.0000	98.76
35.5	204,696		0.0000	1.0000	98.76
36.5	204,696		0.0000	1.0000	98.76
37.5	204,696		0.0000	1.0000	98.76
38.5	205,444		0.0000	1.0000	98.76

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1954-2021			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	748		0.0000	1.0000	98.76
40.5	748		0.0000	1.0000	98.76
41.5	748		0.0000	1.0000	98.76
42.5	748		0.0000	1.0000	98.76
43.5	748		0.0000	1.0000	98.76
44.5	748		0.0000	1.0000	98.76
45.5	748	748	1.0000		98.76
46.5					

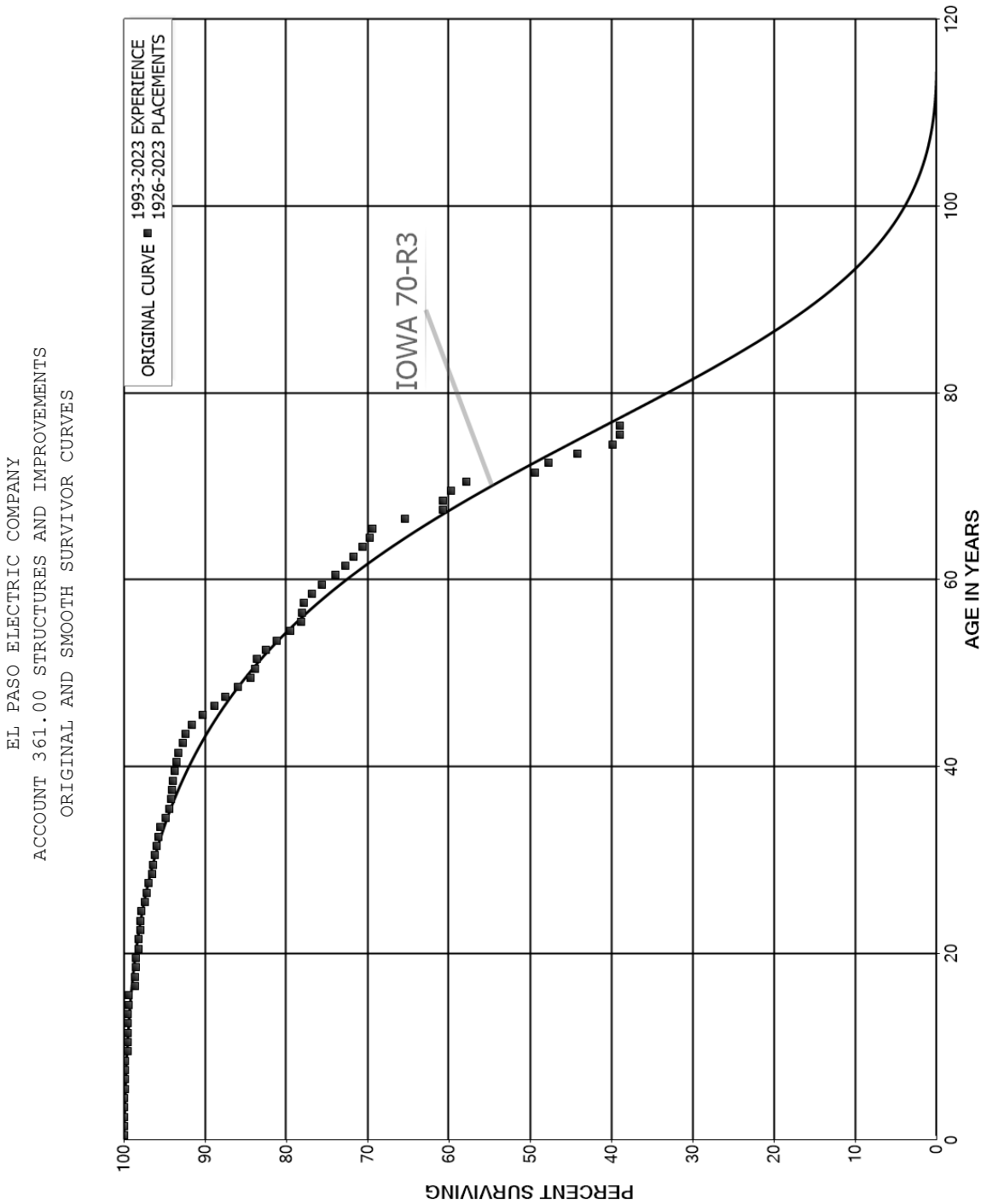


EL PASO ELECTRIC COMPANY

ACCOUNT 360.10 LAND RIGHTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	3,742,648		0.0000	1.0000	100.00
0.5	4,000,155		0.0000	1.0000	100.00
1.5	2,998,428		0.0000	1.0000	100.00
2.5	2,685,338		0.0000	1.0000	100.00
3.5	2,540,810		0.0000	1.0000	100.00
4.5	2,264,329		0.0000	1.0000	100.00
5.5	2,263,764		0.0000	1.0000	100.00
6.5	2,263,764		0.0000	1.0000	100.00
7.5	2,263,764		0.0000	1.0000	100.00
8.5	2,262,349		0.0000	1.0000	100.00
9.5	2,262,349		0.0000	1.0000	100.00
10.5	2,262,349		0.0000	1.0000	100.00
11.5	2,262,349		0.0000	1.0000	100.00
12.5	2,262,349		0.0000	1.0000	100.00
13.5	931,700		0.0000	1.0000	100.00
14.5	931,700		0.0000	1.0000	100.00
15.5	931,700		0.0000	1.0000	100.00
16.5	931,700		0.0000	1.0000	100.00
17.5	931,700		0.0000	1.0000	100.00
18.5	842,722		0.0000	1.0000	100.00
19.5	590,595		0.0000	1.0000	100.00
20.5	547,314		0.0000	1.0000	100.00
21.5	544,493		0.0000	1.0000	100.00
22.5	537,110		0.0000	1.0000	100.00
23.5	530,194		0.0000	1.0000	100.00
24.5	520,083		0.0000	1.0000	100.00
25.5	513,156		0.0000	1.0000	100.00
26.5	499,137		0.0000	1.0000	100.00
27.5	495,847		0.0000	1.0000	100.00
28.5	484,595		0.0000	1.0000	100.00
29.5	479,066		0.0000	1.0000	100.00
30.5	477,972		0.0000	1.0000	100.00
31.5	151,036		0.0000	1.0000	100.00
32.5	108,415		0.0000	1.0000	100.00
33.5	75,332		0.0000	1.0000	100.00
34.5	33,783		0.0000	1.0000	100.00
35.5					100.00



EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	33,665,099		0.0000	1.0000	100.00
0.5	33,186,701		0.0000	1.0000	100.00
1.5	27,915,472	7,509	0.0003	0.9997	100.00
2.5	25,268,983	235	0.0000	1.0000	99.97
3.5	22,443,189		0.0000	1.0000	99.97
4.5	16,970,834	18,726	0.0011	0.9989	99.97
5.5	14,532,981		0.0000	1.0000	99.86
6.5	10,679,472	2,565	0.0002	0.9998	99.86
7.5	7,952,502	2,724	0.0003	0.9997	99.84
8.5	7,348,942	18,598	0.0025	0.9975	99.80
9.5	6,882,367	153	0.0000	1.0000	99.55
10.5	5,334,413	1,221	0.0002	0.9998	99.55
11.5	4,907,747		0.0000	1.0000	99.53
12.5	5,328,591	521	0.0001	0.9999	99.53
13.5	3,263,721	2,448	0.0008	0.9992	99.52
14.5	3,270,387		0.0000	1.0000	99.44
15.5	3,197,004	25,846	0.0081	0.9919	99.44
16.5	3,181,757	1,604	0.0005	0.9995	98.64
17.5	3,056,924	1,697	0.0006	0.9994	98.59
18.5	3,068,019	11	0.0000	1.0000	98.53
19.5	2,955,889	10,332	0.0035	0.9965	98.53
20.5	2,916,605	1,778	0.0006	0.9994	98.19
21.5	2,919,597	3,884	0.0013	0.9987	98.13
22.5	2,883,876	1,325	0.0005	0.9995	98.00
23.5	2,056,201	3,523	0.0017	0.9983	97.95
24.5	2,092,084	8,691	0.0042	0.9958	97.79
25.5	2,110,919	4,193	0.0020	0.9980	97.38
26.5	2,081,675	5,603	0.0027	0.9973	97.19
27.5	2,078,004	8,179	0.0039	0.9961	96.92
28.5	2,053,815	3,977	0.0019	0.9981	96.54
29.5	1,917,791	3,741	0.0020	0.9980	96.36
30.5	1,825,304	4,625	0.0025	0.9975	96.17
31.5	1,773,190	3,611	0.0020	0.9980	95.92
32.5	1,775,976	4,533	0.0026	0.9974	95.73
33.5	1,724,427	11,499	0.0067	0.9933	95.48
34.5	1,548,786	7,837	0.0051	0.9949	94.85
35.5	1,542,589	3,775	0.0024	0.9976	94.37
36.5	1,447,230	1,457	0.0010	0.9990	94.14
37.5	1,376,763	1,495	0.0011	0.9989	94.04
38.5	1,326,710	3,564	0.0027	0.9973	93.94

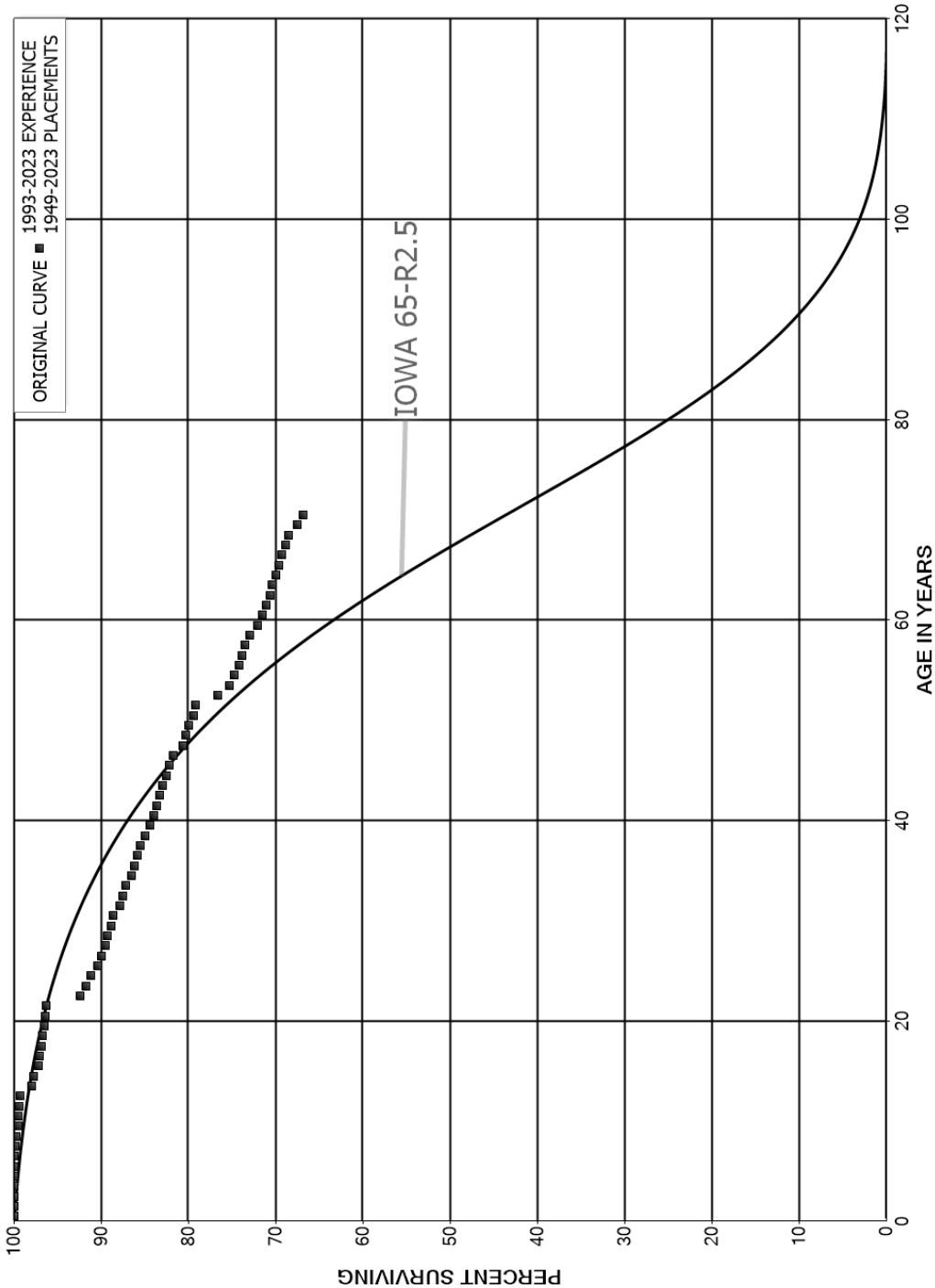
EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1926-2023			EXPERIENCE BAND 1993-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	1,280,282	2,465	0.0019	0.9981	93.69	
40.5	1,134,067	2,663	0.0023	0.9977	93.51	
41.5	1,112,172	7,136	0.0064	0.9936	93.29	
42.5	1,063,190	3,862	0.0036	0.9964	92.69	
43.5	640,702	5,439	0.0085	0.9915	92.35	
44.5	624,746	8,478	0.0136	0.9864	91.57	
45.5	596,819	9,511	0.0159	0.9841	90.33	
46.5	578,289	8,744	0.0151	0.9849	88.89	
47.5	549,471	10,108	0.0184	0.9816	87.54	
48.5	504,565	8,942	0.0177	0.9823	85.93	
49.5	450,759	3,144	0.0070	0.9930	84.41	
50.5	406,774	1,099	0.0027	0.9973	83.82	
51.5	392,771	5,285	0.0135	0.9865	83.59	
52.5	385,994	6,094	0.0158	0.9842	82.47	
53.5	358,355	7,200	0.0201	0.9799	81.17	
54.5	335,424	5,629	0.0168	0.9832	79.54	
55.5	300,868	422	0.0014	0.9986	78.20	
56.5	275,232	888	0.0032	0.9968	78.09	
57.5	274,018	3,487	0.0127	0.9873	77.84	
58.5	267,800	4,433	0.0166	0.9834	76.85	
59.5	254,683	5,491	0.0216	0.9784	75.58	
60.5	241,291	3,881	0.0161	0.9839	73.95	
61.5	224,972	3,357	0.0149	0.9851	72.76	
62.5	207,795	3,183	0.0153	0.9847	71.67	
63.5	203,244	2,585	0.0127	0.9873	70.58	
64.5	199,080	906	0.0045	0.9955	69.68	
65.5	188,152	10,889	0.0579	0.9421	69.36	
66.5	174,122	12,213	0.0701	0.9299	65.35	
67.5	112,169	17	0.0002	0.9998	60.76	
68.5	61,427	1,032	0.0168	0.9832	60.75	
69.5	54,742	1,748	0.0319	0.9681	59.73	
70.5	48,251	7,021	0.1455	0.8545	57.82	
71.5	33,196	1,121	0.0338	0.9662	49.41	
72.5	16,854	1,265	0.0750	0.9250	47.74	
73.5	10,451	1,029	0.0984	0.9016	44.16	
74.5	5,075	112	0.0221	0.9779	39.81	
75.5	510		0.0000	1.0000	38.94	
76.5					38.94	

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



EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE

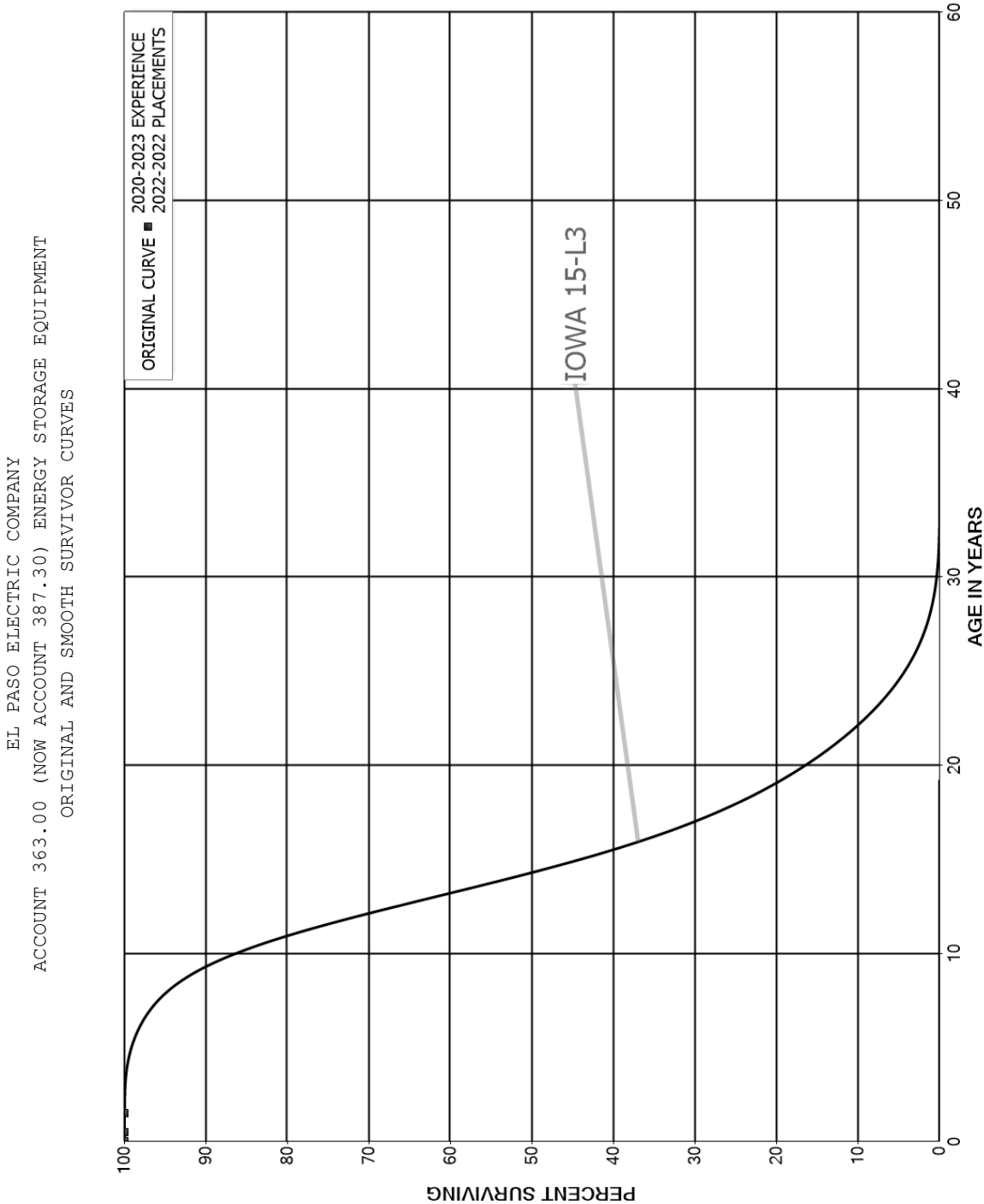
PLACEMENT BAND 1949-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	362,718,041	5,778	0.0000	1.0000	100.00
0.5	311,543,397	4,784	0.0000	1.0000	100.00
1.5	293,118,480	18,582	0.0001	0.9999	100.00
2.5	269,487,838	1,958	0.0000	1.0000	99.99
3.5	258,907,308	62,406	0.0002	0.9998	99.99
4.5	210,687,747	62,318	0.0003	0.9997	99.97
5.5	185,112,559	30,881	0.0002	0.9998	99.94
6.5	170,096,269	164,602	0.0010	0.9990	99.92
7.5	165,096,707	140,311	0.0008	0.9992	99.82
8.5	158,417,867	294,340	0.0019	0.9981	99.74
9.5	144,342,572	142,182	0.0010	0.9990	99.55
10.5	132,190,429	130,114	0.0010	0.9990	99.45
11.5	117,131,314	126,518	0.0011	0.9989	99.36
12.5	115,491,130	1,465,394	0.0127	0.9873	99.25
13.5	106,370,237	272,765	0.0026	0.9974	97.99
14.5	94,409,997	547,480	0.0058	0.9942	97.74
15.5	83,545,673	70,888	0.0008	0.9992	97.17
16.5	84,245,878	249,502	0.0030	0.9970	97.09
17.5	80,637,010	100,452	0.0012	0.9988	96.80
18.5	78,414,139	111,758	0.0014	0.9986	96.68
19.5	69,201,635	138,647	0.0020	0.9980	96.54
20.5	63,075,984	18,639	0.0003	0.9997	96.35
21.5	61,973,980	2,521,789	0.0407	0.9593	96.32
22.5	57,157,913	407,437	0.0071	0.9929	92.40
23.5	53,101,488	334,541	0.0063	0.9937	91.74
24.5	52,901,333	454,915	0.0086	0.9914	91.17
25.5	48,983,653	215,488	0.0044	0.9956	90.38
26.5	49,354,235	245,080	0.0050	0.9950	89.98
27.5	45,886,254	150,829	0.0033	0.9967	89.54
28.5	43,515,674	191,884	0.0044	0.9956	89.24
29.5	38,548,806	116,837	0.0030	0.9970	88.85
30.5	41,201,944	357,336	0.0087	0.9913	88.58
31.5	41,336,927	162,063	0.0039	0.9961	87.81
32.5	39,690,460	156,654	0.0039	0.9961	87.47
33.5	37,620,081	280,299	0.0075	0.9925	87.12
34.5	33,380,819	104,381	0.0031	0.9969	86.47
35.5	33,333,616	139,486	0.0042	0.9958	86.20
36.5	31,858,365	106,027	0.0033	0.9967	85.84
37.5	32,635,583	224,204	0.0069	0.9931	85.56
38.5	31,751,808	233,841	0.0074	0.9926	84.97

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	31,349,810	164,632	0.0053	0.9947	84.34
40.5	28,388,607	92,611	0.0033	0.9967	83.90
41.5	27,820,267	101,445	0.0036	0.9964	83.63
42.5	27,242,341	123,967	0.0046	0.9954	83.32
43.5	25,234,911	127,035	0.0050	0.9950	82.94
44.5	24,951,663	118,342	0.0047	0.9953	82.52
45.5	23,727,497	133,440	0.0056	0.9944	82.13
46.5	23,369,435	303,349	0.0130	0.9870	81.67
47.5	21,116,978	98,254	0.0047	0.9953	80.61
48.5	19,385,059	64,888	0.0033	0.9967	80.24
49.5	18,608,550	138,667	0.0075	0.9925	79.97
50.5	18,347,901	40,303	0.0022	0.9978	79.37
51.5	17,553,820	578,627	0.0330	0.9670	79.20
52.5	16,310,953	267,933	0.0164	0.9836	76.59
53.5	15,415,390	132,422	0.0086	0.9914	75.33
54.5	14,588,730	94,835	0.0065	0.9935	74.68
55.5	13,446,317	60,081	0.0045	0.9955	74.20
56.5	13,070,402	63,483	0.0049	0.9951	73.86
57.5	12,512,053	96,136	0.0077	0.9923	73.51
58.5	12,126,066	137,376	0.0113	0.9887	72.94
59.5	11,592,601	106,322	0.0092	0.9908	72.11
60.5	11,394,950	57,636	0.0051	0.9949	71.45
61.5	5,419,364	37,255	0.0069	0.9931	71.09
62.5	4,487,356	15,818	0.0035	0.9965	70.60
63.5	3,975,999	21,062	0.0053	0.9947	70.35
64.5	3,469,617	20,824	0.0060	0.9940	69.98
65.5	3,265,845	11,614	0.0036	0.9964	69.56
66.5	2,884,126	20,241	0.0070	0.9930	69.31
67.5	2,212,521	9,775	0.0044	0.9956	68.83
68.5	1,087,618	15,931	0.0146	0.9854	68.52
69.5	851,356	8,207	0.0096	0.9904	67.52
70.5	473,113	933	0.0020	0.9980	66.87
71.5	300,177	7,206	0.0240	0.9760	66.74
72.5	279,105	4,093	0.0147	0.9853	65.14
73.5	128,320		0.0000	1.0000	64.18
74.5					64.18

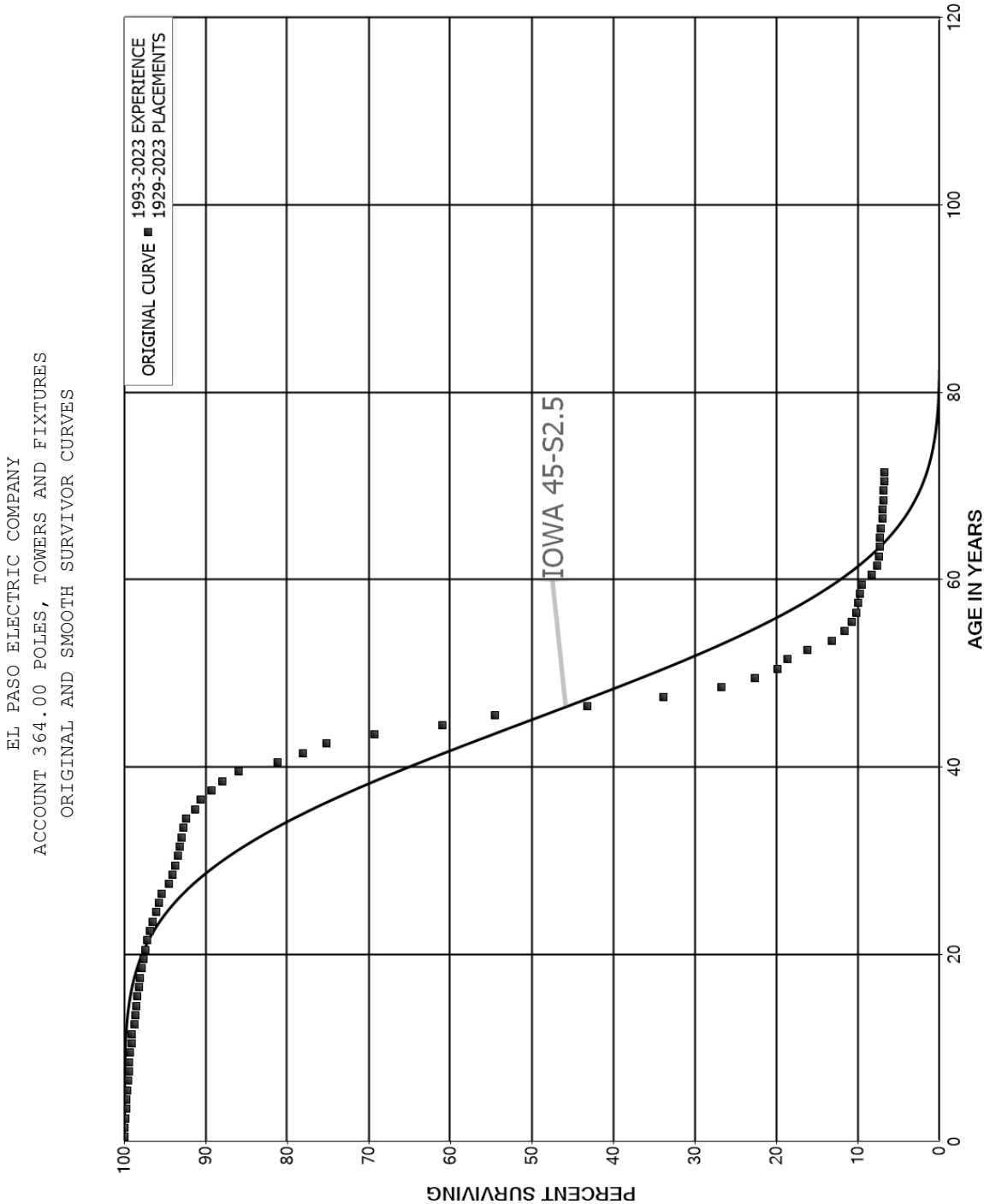


EL PASO ELECTRIC COMPANY

ACCOUNT 363.00 (NOW ACCOUNT 387.30) ENERGY STORAGE EQUIPMENT

ORIGINAL LIFE TABLE

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



EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1929-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	208,129,290	17,009	0.0001	0.9999	100.00
0.5	195,763,496	130,662	0.0007	0.9993	99.99
1.5	185,547,095	158,808	0.0009	0.9991	99.93
2.5	175,457,450	130,050	0.0007	0.9993	99.84
3.5	166,710,039	89,529	0.0005	0.9995	99.77
4.5	157,623,348	137,919	0.0009	0.9991	99.71
5.5	151,735,316	151,689	0.0010	0.9990	99.62
6.5	145,095,228	132,279	0.0009	0.9991	99.53
7.5	138,843,709	127,172	0.0009	0.9991	99.43
8.5	132,401,478	146,783	0.0011	0.9989	99.34
9.5	127,047,146	158,950	0.0013	0.9987	99.23
10.5	122,610,611	110,461	0.0009	0.9991	99.11
11.5	116,421,693	322,481	0.0028	0.9972	99.02
12.5	109,883,141	113,055	0.0010	0.9990	98.75
13.5	105,475,749	163,595	0.0016	0.9984	98.64
14.5	100,105,771	118,359	0.0012	0.9988	98.49
15.5	94,058,267	160,913	0.0017	0.9983	98.37
16.5	88,041,098	134,705	0.0015	0.9985	98.21
17.5	84,633,245	182,470	0.0022	0.9978	98.06
18.5	76,004,021	152,068	0.0020	0.9980	97.84
19.5	70,194,610	191,464	0.0027	0.9973	97.65
20.5	66,742,232	170,153	0.0025	0.9975	97.38
21.5	62,825,230	214,893	0.0034	0.9966	97.13
22.5	58,352,900	205,465	0.0035	0.9965	96.80
23.5	52,936,311	202,222	0.0038	0.9962	96.46
24.5	48,068,937	186,311	0.0039	0.9961	96.09
25.5	45,134,184	164,131	0.0036	0.9964	95.72
26.5	42,154,834	397,754	0.0094	0.9906	95.37
27.5	39,398,560	172,262	0.0044	0.9956	94.47
28.5	35,957,274	125,546	0.0035	0.9965	94.06
29.5	33,880,157	106,841	0.0032	0.9968	93.73
30.5	32,233,612	87,104	0.0027	0.9973	93.44
31.5	30,683,550	65,013	0.0021	0.9979	93.18
32.5	28,732,093	75,364	0.0026	0.9974	92.99
33.5	27,317,894	94,547	0.0035	0.9965	92.74
34.5	25,407,392	306,492	0.0121	0.9879	92.42
35.5	23,478,747	172,585	0.0074	0.9926	91.31
36.5	21,672,001	311,621	0.0144	0.9856	90.63
37.5	19,619,175	310,759	0.0158	0.9842	89.33
38.5	17,711,954	385,730	0.0218	0.9782	87.92

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1993-2023

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

EL PASO ELECTRIC COMPANY

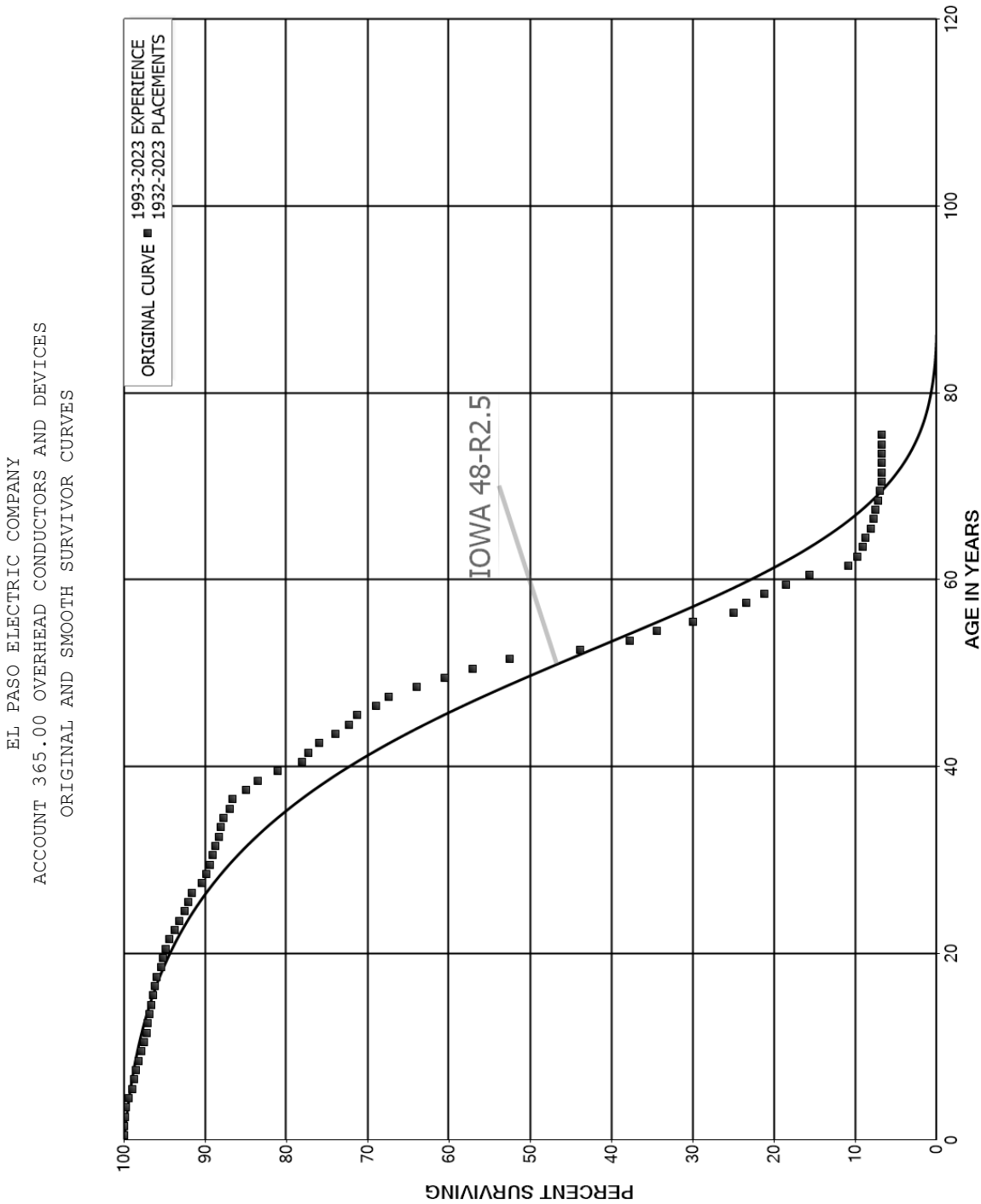
ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1929-2023

EXPERIENCE BAND 1993-2023

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



EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1932-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	153,520,150	20,146	0.0001	0.9999	100.00
0.5	137,455,789	72,309	0.0005	0.9995	99.99
1.5	129,089,798	92,381	0.0007	0.9993	99.93
2.5	114,978,491	144,917	0.0013	0.9987	99.86
3.5	104,438,913	376,599	0.0036	0.9964	99.74
4.5	95,768,054	370,683	0.0039	0.9961	99.38
5.5	89,499,322	277,495	0.0031	0.9969	98.99
6.5	85,689,828	171,127	0.0020	0.9980	98.69
7.5	76,906,899	239,526	0.0031	0.9969	98.49
8.5	72,758,797	262,457	0.0036	0.9964	98.18
9.5	68,126,242	216,314	0.0032	0.9968	97.83
10.5	65,669,793	206,828	0.0031	0.9969	97.52
11.5	62,286,606	113,435	0.0018	0.9982	97.21
12.5	58,227,735	112,096	0.0019	0.9981	97.03
13.5	56,069,166	125,649	0.0022	0.9978	96.85
14.5	53,643,641	126,675	0.0024	0.9976	96.63
15.5	49,849,650	139,164	0.0028	0.9972	96.40
16.5	46,397,060	92,220	0.0020	0.9980	96.13
17.5	44,838,507	252,419	0.0056	0.9944	95.94
18.5	40,360,775	103,311	0.0026	0.9974	95.40
19.5	37,852,545	137,811	0.0036	0.9964	95.16
20.5	36,320,555	150,236	0.0041	0.9959	94.81
21.5	34,557,706	249,789	0.0072	0.9928	94.42
22.5	32,411,222	196,357	0.0061	0.9939	93.74
23.5	31,193,047	218,557	0.0070	0.9930	93.17
24.5	28,952,871	129,977	0.0045	0.9955	92.51
25.5	27,632,775	161,567	0.0058	0.9942	92.10
26.5	26,100,259	325,630	0.0125	0.9875	91.56
27.5	24,545,566	155,039	0.0063	0.9937	90.42
28.5	22,789,327	119,206	0.0052	0.9948	89.85
29.5	21,980,397	63,423	0.0029	0.9971	89.38
30.5	21,480,382	102,076	0.0048	0.9952	89.12
31.5	20,392,345	98,776	0.0048	0.9952	88.70
32.5	19,172,252	47,955	0.0025	0.9975	88.27
33.5	18,300,821	60,741	0.0033	0.9967	88.05
34.5	17,469,434	151,881	0.0087	0.9913	87.75
35.5	16,486,262	78,929	0.0048	0.9952	86.99
36.5	15,906,102	296,773	0.0187	0.9813	86.57
37.5	15,047,015	261,292	0.0174	0.9826	84.96
38.5	13,790,856	398,640	0.0289	0.9711	83.48

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1932-2023

EXPERIENCE BAND 1993-2023

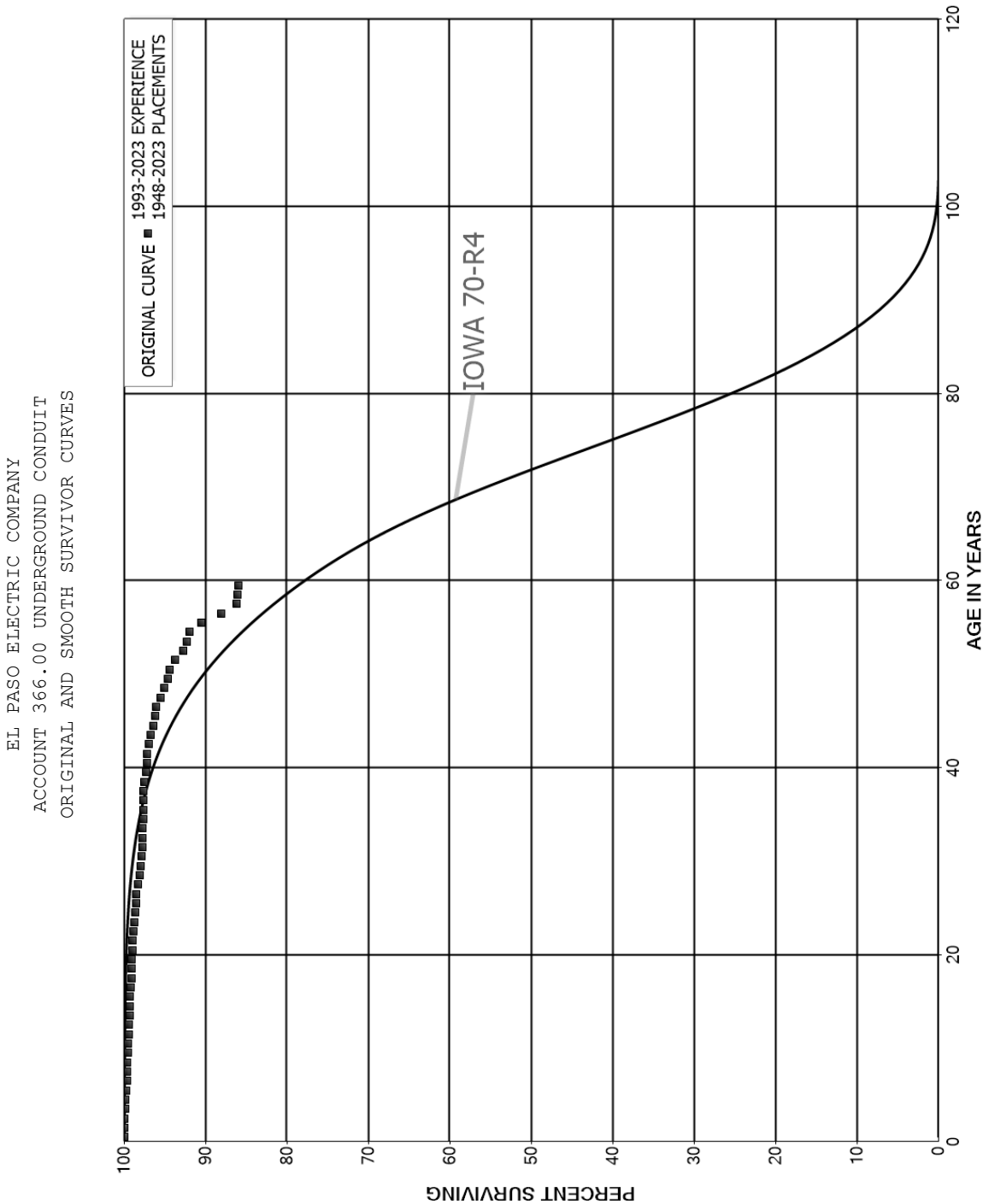
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	12,742,371	470,128	0.0369	0.9631	81.07
40.5	11,736,986	123,086	0.0105	0.9895	78.08
41.5	10,658,368	178,980	0.0168	0.9832	77.26
42.5	9,770,813	259,962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

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

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



EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1948-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	160,242,865	19,148	0.0001	0.9999	100.00
0.5	148,299,255	80,380	0.0005	0.9995	99.99
1.5	139,874,103	57,901	0.0004	0.9996	99.93
2.5	133,021,019	79,075	0.0006	0.9994	99.89
3.5	127,241,361	58,458	0.0005	0.9995	99.83
4.5	121,464,639	72,839	0.0006	0.9994	99.79
5.5	117,188,889	68,399	0.0006	0.9994	99.73
6.5	113,231,971	58,177	0.0005	0.9995	99.67
7.5	108,352,172	47,615	0.0004	0.9996	99.62
8.5	106,193,112	51,301	0.0005	0.9995	99.57
9.5	101,225,664	59,638	0.0006	0.9994	99.53
10.5	97,399,261	54,602	0.0006	0.9994	99.47
11.5	93,484,378	58,637	0.0006	0.9994	99.41
12.5	91,357,831	33,614	0.0004	0.9996	99.35
13.5	89,642,089	24,979	0.0003	0.9997	99.31
14.5	85,505,950	38,555	0.0005	0.9995	99.29
15.5	80,406,344	48,244	0.0006	0.9994	99.24
16.5	74,007,239	55,889	0.0008	0.9992	99.18
17.5	69,230,800	27,633	0.0004	0.9996	99.11
18.5	63,217,025	29,632	0.0005	0.9995	99.07
19.5	55,610,435	19,316	0.0003	0.9997	99.02
20.5	50,259,484	47,398	0.0009	0.9991	98.99
21.5	45,280,605	29,485	0.0007	0.9993	98.89
22.5	41,355,861	40,706	0.0010	0.9990	98.83
23.5	37,675,223	35,370	0.0009	0.9991	98.73
24.5	33,481,535	28,768	0.0009	0.9991	98.64
25.5	29,020,277	29,120	0.0010	0.9990	98.55
26.5	26,768,323	46,445	0.0017	0.9983	98.45
27.5	24,068,584	41,221	0.0017	0.9983	98.28
28.5	21,578,457	34,983	0.0016	0.9984	98.12
29.5	20,053,539	18,308	0.0009	0.9991	97.96
30.5	19,032,624	19,878	0.0010	0.9990	97.87
31.5	17,968,562	4,992	0.0003	0.9997	97.76
32.5	16,971,430	8,984	0.0005	0.9995	97.74
33.5	15,849,854	6,116	0.0004	0.9996	97.69
34.5	14,645,110	2,491	0.0002	0.9998	97.65
35.5	13,473,453	5,138	0.0004	0.9996	97.63
36.5	12,063,784	3,944	0.0003	0.9997	97.59
37.5	10,862,935	8,935	0.0008	0.9992	97.56
38.5	9,516,033	16,590	0.0017	0.9983	97.48

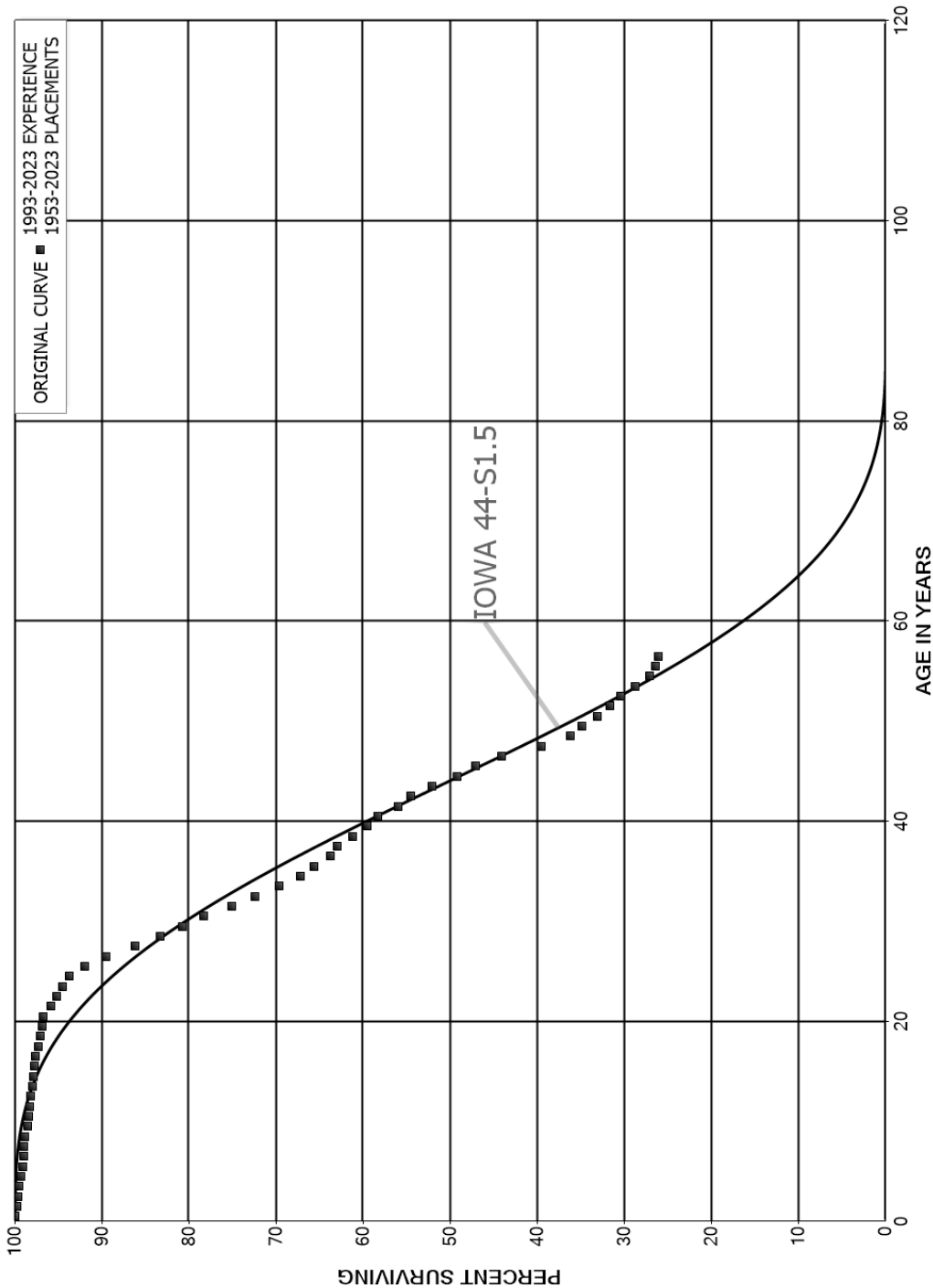
EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1948-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	7,900,121	8,884	0.0011	0.9989	97.31
40.5	7,003,354	3,598	0.0005	0.9995	97.20
41.5	6,310,958	11,566	0.0018	0.9982	97.15
42.5	5,487,046	12,598	0.0023	0.9977	96.97
43.5	4,582,161	15,805	0.0034	0.9966	96.75
44.5	3,851,151	9,461	0.0025	0.9975	96.42
45.5	3,105,420	4,712	0.0015	0.9985	96.18
46.5	2,751,964	16,550	0.0060	0.9940	96.04
47.5	2,056,166	8,820	0.0043	0.9957	95.46
48.5	1,726,802	7,594	0.0044	0.9956	95.05
49.5	948,668	2,007	0.0021	0.9979	94.63
50.5	647,299	5,172	0.0080	0.9920	94.43
51.5	638,320	6,164	0.0097	0.9903	93.68
52.5	610,865	3,359	0.0055	0.9945	92.77
53.5	492,206	1,573	0.0032	0.9968	92.26
54.5	320,771	5,145	0.0160	0.9840	91.97
55.5	285,870	7,587	0.0265	0.9735	90.49
56.5	266,323	5,766	0.0217	0.9783	88.09
57.5	234,183	232	0.0010	0.9990	86.18
58.5	154,076	306	0.0020	0.9980	86.10
59.5	145,943	1,879	0.0129	0.9871	85.93
60.5	130,675	241	0.0018	0.9982	84.82
61.5	59,829	402	0.0067	0.9933	84.66
62.5	54,671	125	0.0023	0.9977	84.09
63.5	45,579	5	0.0001	0.9999	83.90
64.5	44,550	4	0.0001	0.9999	83.89
65.5	21,061	3	0.0002	0.9998	83.89
66.5	3,305	2	0.0006	0.9994	83.87
67.5	3,303	4	0.0011	0.9989	83.82
68.5	3,300	4	0.0011	0.9989	83.73
69.5	3,296		0.0000	1.0000	83.63
70.5	70		0.0000	1.0000	83.63
71.5					83.63

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



EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE

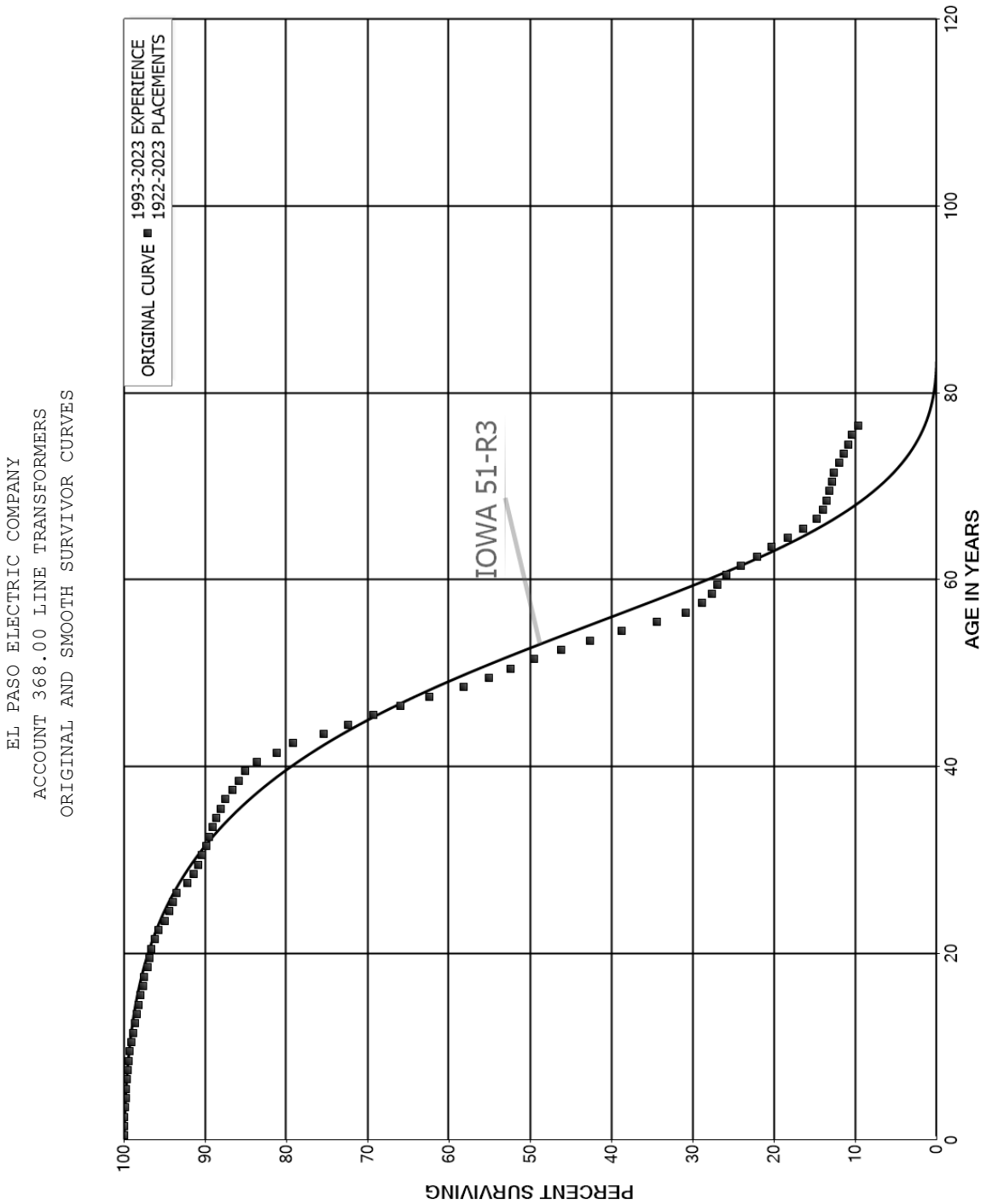
PLACEMENT BAND 1953-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	204,254,151	54,814	0.0003	0.9997	100.00
0.5	192,441,037	458,498	0.0024	0.9976	99.97
1.5	181,237,185	207,905	0.0011	0.9989	99.73
2.5	171,868,988	270,978	0.0016	0.9984	99.62
3.5	162,780,117	325,891	0.0020	0.9980	99.46
4.5	151,994,630	298,646	0.0020	0.9980	99.26
5.5	143,068,850	95,567	0.0007	0.9993	99.07
6.5	132,452,283	111,948	0.0008	0.9992	99.00
7.5	133,504,850	174,819	0.0013	0.9987	98.92
8.5	125,207,540	420,556	0.0034	0.9966	98.79
9.5	114,143,684	72,928	0.0006	0.9994	98.46
10.5	106,153,338	119,587	0.0011	0.9989	98.40
11.5	100,687,710	130,039	0.0013	0.9987	98.28
12.5	96,512,017	157,103	0.0016	0.9984	98.16
13.5	94,451,493	129,294	0.0014	0.9986	98.00
14.5	87,524,335	125,648	0.0014	0.9986	97.86
15.5	80,078,297	128,926	0.0016	0.9984	97.72
16.5	72,248,521	198,800	0.0028	0.9972	97.57
17.5	64,733,634	144,020	0.0022	0.9978	97.30
18.5	56,376,133	112,684	0.0020	0.9980	97.08
19.5	47,967,645	100,782	0.0021	0.9979	96.89
20.5	44,267,399	397,156	0.0090	0.9910	96.68
21.5	39,635,598	271,089	0.0068	0.9932	95.82
22.5	35,632,099	240,473	0.0067	0.9933	95.16
23.5	32,288,249	282,410	0.0087	0.9913	94.52
24.5	28,525,138	522,966	0.0183	0.9817	93.69
25.5	24,391,584	662,656	0.0272	0.9728	91.97
26.5	20,820,894	779,123	0.0374	0.9626	89.48
27.5	18,291,824	593,409	0.0324	0.9676	86.13
28.5	15,651,989	499,677	0.0319	0.9681	83.33
29.5	13,621,133	411,844	0.0302	0.9698	80.67
30.5	12,393,157	504,836	0.0407	0.9593	78.23
31.5	11,010,470	381,420	0.0346	0.9654	75.05
32.5	9,647,654	373,455	0.0387	0.9613	72.45
33.5	8,513,970	305,116	0.0358	0.9642	69.64
34.5	7,367,628	165,869	0.0225	0.9775	67.15
35.5	6,443,809	182,260	0.0283	0.9717	65.63
36.5	5,674,330	75,977	0.0134	0.9866	63.78
37.5	5,106,151	143,212	0.0280	0.9720	62.92
38.5	4,226,940	110,887	0.0262	0.9738	61.16

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1953-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	3,461,483	75,348	0.0218	0.9782	59.56
40.5	2,914,570	115,424	0.0396	0.9604	58.26
41.5	2,509,833	64,833	0.0258	0.9742	55.95
42.5	1,881,906	86,019	0.0457	0.9543	54.51
43.5	1,355,536	73,854	0.0545	0.9455	52.01
44.5	1,006,229	42,573	0.0423	0.9577	49.18
45.5	784,084	50,504	0.0644	0.9356	47.10
46.5	664,849	68,305	0.1027	0.8973	44.07
47.5	499,617	42,237	0.0845	0.9155	39.54
48.5	321,559	12,484	0.0388	0.9612	36.20
49.5	241,855	11,759	0.0486	0.9514	34.79
50.5	230,096	10,549	0.0458	0.9542	33.10
51.5	219,547	8,537	0.0389	0.9611	31.58
52.5	211,010	11,380	0.0539	0.9461	30.35
53.5	132,712	7,847	0.0591	0.9409	28.72
54.5	105,337	2,569	0.0244	0.9756	27.02
55.5	87,280	943	0.0108	0.9892	26.36
56.5	35,994	360	0.0100	0.9900	26.08
57.5	15,618	28	0.0018	0.9982	25.81
58.5	2,115		0.0000	1.0000	25.77
59.5					25.77



EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	314,968,076	25,461	0.0001	0.9999	100.00
0.5	298,474,421	117,542	0.0004	0.9996	99.99
1.5	288,210,542	109,540	0.0004	0.9996	99.95
2.5	275,430,129	185,429	0.0007	0.9993	99.91
3.5	261,100,063	188,044	0.0007	0.9993	99.85
4.5	247,087,778	138,739	0.0006	0.9994	99.78
5.5	237,188,347	281,724	0.0012	0.9988	99.72
6.5	224,584,068	212,182	0.0009	0.9991	99.60
7.5	206,389,641	272,868	0.0013	0.9987	99.51
8.5	197,021,651	247,221	0.0013	0.9987	99.38
9.5	186,468,606	418,872	0.0022	0.9978	99.25
10.5	177,445,591	338,516	0.0019	0.9981	99.03
11.5	161,699,354	372,332	0.0023	0.9977	98.84
12.5	147,949,522	399,997	0.0027	0.9973	98.61
13.5	139,817,286	304,814	0.0022	0.9978	98.34
14.5	127,130,613	268,432	0.0021	0.9979	98.13
15.5	114,667,195	310,976	0.0027	0.9973	97.92
16.5	99,142,047	135,306	0.0014	0.9986	97.66
17.5	93,295,802	421,107	0.0045	0.9955	97.52
18.5	79,041,864	204,903	0.0026	0.9974	97.08
19.5	79,067,211	197,585	0.0025	0.9975	96.83
20.5	76,457,542	313,981	0.0041	0.9959	96.59
21.5	72,762,430	368,857	0.0051	0.9949	96.19
22.5	68,267,413	514,827	0.0075	0.9925	95.71
23.5	65,549,915	440,611	0.0067	0.9933	94.98
24.5	61,939,297	276,524	0.0045	0.9955	94.35
25.5	57,783,041	290,426	0.0050	0.9950	93.92
26.5	51,155,281	719,452	0.0141	0.9859	93.45
27.5	49,661,671	372,548	0.0075	0.9925	92.14
28.5	46,489,326	307,288	0.0066	0.9934	91.45
29.5	41,744,394	201,978	0.0048	0.9952	90.84
30.5	41,838,029	242,918	0.0058	0.9942	90.40
31.5	40,069,653	176,567	0.0044	0.9956	89.88
32.5	38,249,250	195,164	0.0051	0.9949	89.48
33.5	36,444,803	180,519	0.0050	0.9950	89.03
34.5	34,806,475	214,186	0.0062	0.9938	88.58
35.5	32,617,025	189,438	0.0058	0.9942	88.04
36.5	30,541,148	306,600	0.0100	0.9900	87.53
37.5	27,811,382	278,163	0.0100	0.9900	86.65
38.5	25,938,407	221,505	0.0085	0.9915	85.78

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

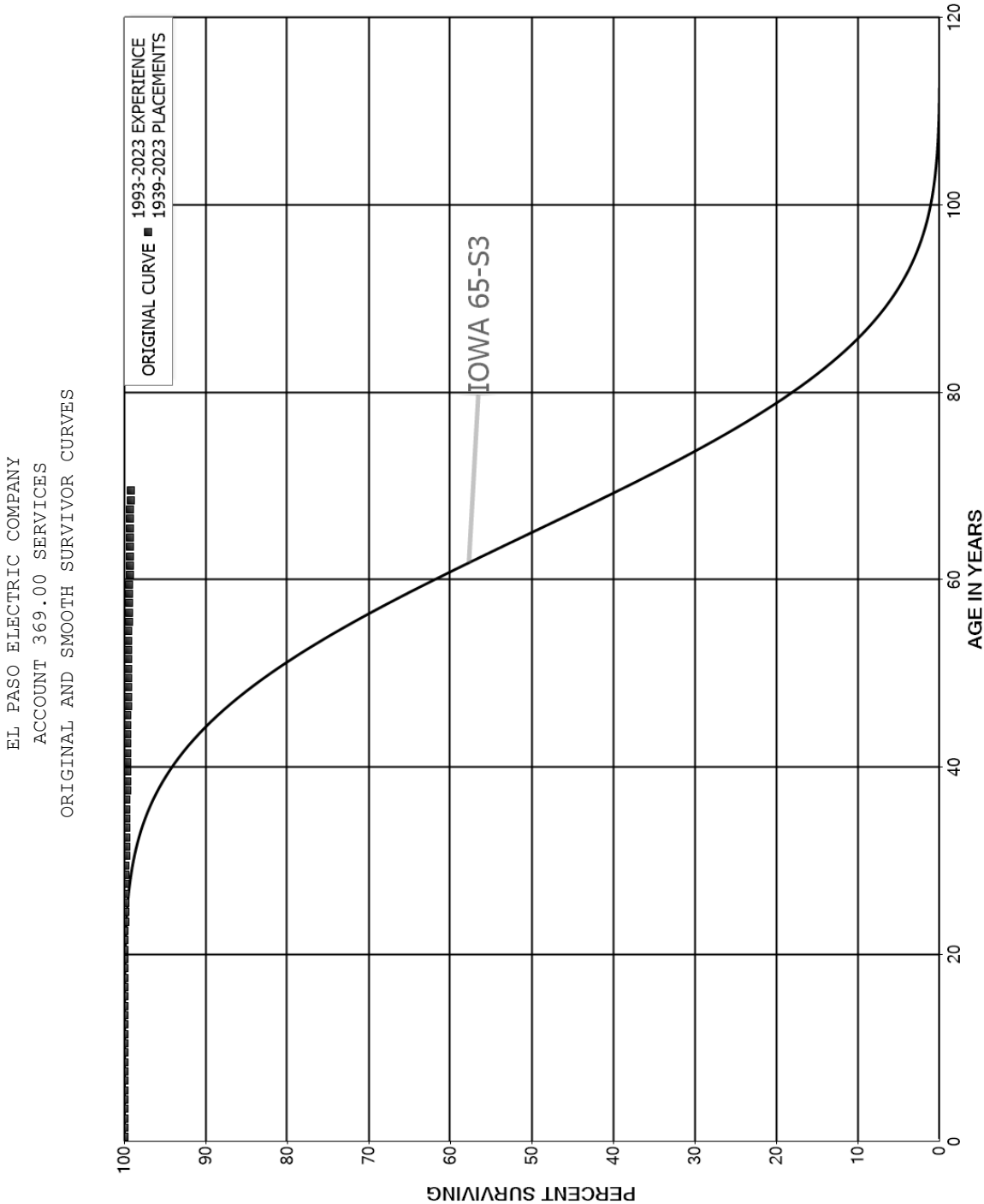
PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	23,963,911	399,629	0.0167	0.9833	85.05
40.5	22,021,920	658,979	0.0299	0.9701	83.63
41.5	19,931,541	471,020	0.0236	0.9764	81.13
42.5	18,213,810	875,431	0.0481	0.9519	79.21
43.5	16,103,244	634,612	0.0394	0.9606	75.40
44.5	14,269,821	622,891	0.0437	0.9563	72.43
45.5	12,298,680	585,556	0.0476	0.9524	69.27
46.5	10,724,895	576,968	0.0538	0.9462	65.97
47.5	9,338,558	628,996	0.0674	0.9326	62.42
48.5	8,120,372	440,147	0.0542	0.9458	58.22
49.5	6,874,592	332,315	0.0483	0.9517	55.06
50.5	5,987,061	328,955	0.0549	0.9451	52.40
51.5	5,376,901	359,975	0.0669	0.9331	49.52
52.5	4,804,624	378,702	0.0788	0.9212	46.21
53.5	4,233,865	384,630	0.0908	0.9092	42.57
54.5	3,663,006	404,001	0.1103	0.8897	38.70
55.5	3,109,629	325,689	0.1047	0.8953	34.43
56.5	2,627,039	170,152	0.0648	0.9352	30.82
57.5	2,333,132	97,090	0.0416	0.9584	28.83
58.5	2,093,651	52,742	0.0252	0.9748	27.63
59.5	1,927,865	81,227	0.0421	0.9579	26.93
60.5	1,780,619	122,817	0.0690	0.9310	25.80
61.5	1,517,892	120,731	0.0795	0.9205	24.02
62.5	1,280,009	108,000	0.0844	0.9156	22.11
63.5	1,090,338	103,027	0.0945	0.9055	20.24
64.5	875,840	93,888	0.1072	0.8928	18.33
65.5	702,979	71,533	0.1018	0.8982	16.36
66.5	608,285	32,012	0.0526	0.9474	14.70
67.5	558,686	16,620	0.0297	0.9703	13.93
68.5	544,167	11,917	0.0219	0.9781	13.51
69.5	511,295	14,382	0.0281	0.9719	13.22
70.5	442,363	7,980	0.0180	0.9820	12.84
71.5	389,487	19,740	0.0507	0.9493	12.61
72.5	331,287	15,027	0.0454	0.9546	11.97
73.5	290,659	13,892	0.0478	0.9522	11.43
74.5	250,453	11,738	0.0469	0.9531	10.88
75.5	210,796	15,149	0.0719	0.9281	10.37
76.5	172,568	11,520	0.0668	0.9332	9.63
77.5	137,703	8,101	0.0588	0.9412	8.99
78.5	112,964	7,240	0.0641	0.9359	8.46

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1922-2023			EXPERIENCE BAND 1993-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	105,113	5,582	0.0531	0.9469	7.91	
80.5	98,681	2,807	0.0284	0.9716	7.49	
81.5	94,443	4,642	0.0492	0.9508	7.28	
82.5	82,939	6,816	0.0822	0.9178	6.92	
83.5	72,139	7,561	0.1048	0.8952	6.35	
84.5	60,431	4,908	0.0812	0.9188	5.69	
85.5	51,636	6,352	0.1230	0.8770	5.23	
86.5	39,655	7,719	0.1946	0.8054	4.58	
87.5	27,883	5,085	0.1824	0.8176	3.69	
88.5	20,395	1,383	0.0678	0.9322	3.02	
89.5	17,412	949	0.0545	0.9455	2.81	
90.5	15,730	783	0.0497	0.9503	2.66	
91.5	14,474	468	0.0324	0.9676	2.53	
92.5	12,480	286	0.0229	0.9771	2.45	
93.5	9,765	387	0.0397	0.9603	2.39	
94.5	6,851	345	0.0503	0.9497	2.30	
95.5	5,219	131	0.0250	0.9750	2.18	
96.5	3,305	119	0.0362	0.9638	2.13	
97.5	701	13	0.0187	0.9813	2.05	
98.5					2.01	



EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1939-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	48,418,184		0.0000	1.0000	100.00
0.5	46,950,683	62	0.0000	1.0000	100.00
1.5	47,692,022	1,887	0.0000	1.0000	100.00
2.5	48,519,505	3,466	0.0001	0.9999	100.00
3.5	49,357,822	5,082	0.0001	0.9999	99.99
4.5	46,928,981	5,199	0.0001	0.9999	99.98
5.5	35,260,373	1,852	0.0001	0.9999	99.97
6.5	33,176,454		0.0000	1.0000	99.96
7.5	33,431,507	721	0.0000	1.0000	99.96
8.5	29,744,385	2,894	0.0001	0.9999	99.96
9.5	30,795,512	1,834	0.0001	0.9999	99.95
10.5	30,708,295	2,000	0.0001	0.9999	99.94
11.5	30,232,990	1,088	0.0000	1.0000	99.94
12.5	30,271,021	878	0.0000	1.0000	99.93
13.5	30,104,390	1,972	0.0001	0.9999	99.93
14.5	30,905,014	2,431	0.0001	0.9999	99.92
15.5	31,663,586	537	0.0000	1.0000	99.92
16.5	29,355,937	945	0.0000	1.0000	99.92
17.5	29,707,052	1,878	0.0001	0.9999	99.91
18.5	26,036,427	613	0.0000	1.0000	99.91
19.5	25,345,280	1,078	0.0000	1.0000	99.90
20.5	24,737,158	176	0.0000	1.0000	99.90
21.5	24,141,308	1,961	0.0001	0.9999	99.90
22.5	23,589,800	3,298	0.0001	0.9999	99.89
23.5	22,859,498	2,752	0.0001	0.9999	99.88
24.5	22,542,384	2,580	0.0001	0.9999	99.86
25.5	21,768,815	2,274	0.0001	0.9999	99.85
26.5	20,169,488	2,472	0.0001	0.9999	99.84
27.5	20,363,957	3,375	0.0002	0.9998	99.83
28.5	19,265,489	3,633	0.0002	0.9998	99.81
29.5	17,906,876	3,638	0.0002	0.9998	99.79
30.5	18,070,153	3,256	0.0002	0.9998	99.77
31.5	17,396,548	2,493	0.0001	0.9999	99.76
32.5	16,766,017	2,216	0.0001	0.9999	99.74
33.5	16,097,775	2,719	0.0002	0.9998	99.73
34.5	15,461,546	2,491	0.0002	0.9998	99.71
35.5	14,846,405	2,490	0.0002	0.9998	99.70
36.5	14,155,847	2,382	0.0002	0.9998	99.68
37.5	13,575,315	1,489	0.0001	0.9999	99.66
38.5	12,644,475	1,206	0.0001	0.9999	99.65

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

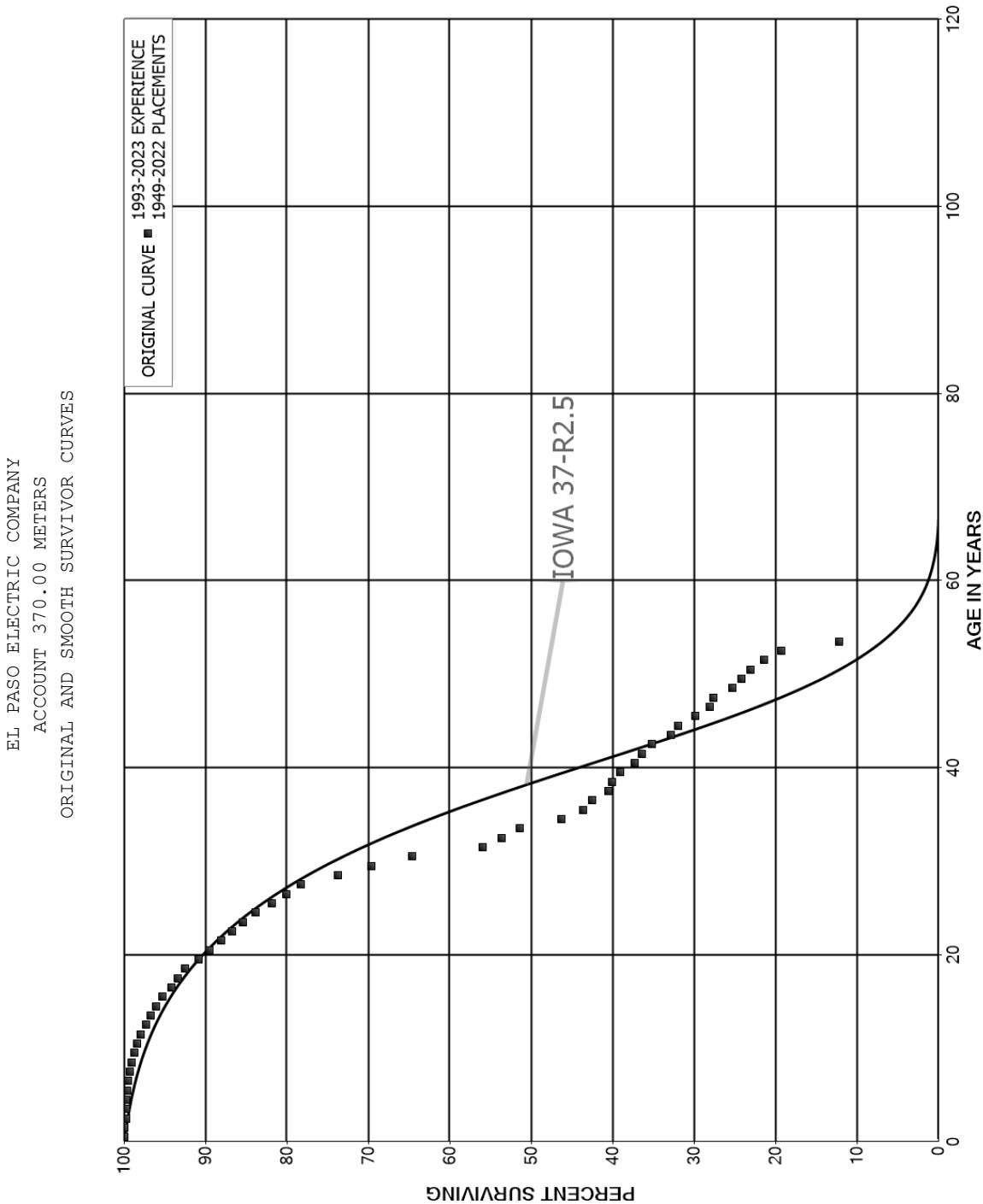
PLACEMENT BAND 1939-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	11,613,654	1,809	0.0002	0.9998	99.64
40.5	10,642,933	1,361	0.0001	0.9999	99.63
41.5	9,916,675	1,125	0.0001	0.9999	99.61
42.5	9,280,308	834	0.0001	0.9999	99.60
43.5	8,446,856	1,085	0.0001	0.9999	99.59
44.5	7,684,106	1,050	0.0001	0.9999	99.58
45.5	6,911,854	779	0.0001	0.9999	99.57
46.5	6,167,032	771	0.0001	0.9999	99.56
47.5	5,710,149	687	0.0001	0.9999	99.54
48.5	5,365,064	655	0.0001	0.9999	99.53
49.5	4,811,197	625	0.0001	0.9999	99.52
50.5	4,403,577	498	0.0001	0.9999	99.51
51.5	4,086,835	570	0.0001	0.9999	99.50
52.5	3,858,648	590	0.0002	0.9998	99.48
53.5	3,548,752	374	0.0001	0.9999	99.47
54.5	3,255,503	516	0.0002	0.9998	99.46
55.5	3,020,202	650	0.0002	0.9998	99.44
56.5	2,782,979	410	0.0001	0.9999	99.42
57.5	2,581,074	368	0.0001	0.9999	99.40
58.5	2,384,387	1,014	0.0004	0.9996	99.39
59.5	2,193,407	369	0.0002	0.9998	99.35
60.5	2,040,746	350	0.0002	0.9998	99.33
61.5	1,867,828	258	0.0001	0.9999	99.31
62.5	1,687,378	249	0.0001	0.9999	99.30
63.5	1,574,847	253	0.0002	0.9998	99.29
64.5	1,416,210	143	0.0001	0.9999	99.27
65.5	1,213,003	170	0.0001	0.9999	99.26
66.5	1,087,712	167	0.0002	0.9998	99.25
67.5	973,593	117	0.0001	0.9999	99.23
68.5	649,108	89	0.0001	0.9999	99.22
69.5	534,400	90	0.0002	0.9998	99.20
70.5	426,057	299	0.0007	0.9993	99.19
71.5	345,342	305	0.0009	0.9991	99.12
72.5	269,217	203	0.0008	0.9992	99.03
73.5	193,388	176	0.0009	0.9991	98.96
74.5	150,665	137	0.0009	0.9991	98.87
75.5	111,697	67	0.0006	0.9994	98.78
76.5	83,304	39	0.0005	0.9995	98.72
77.5	64,233	30	0.0005	0.9995	98.67
78.5	54,033	16	0.0003	0.9997	98.62

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1939-2023			EXPERIENCE BAND 1993-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	47,935	31	0.0007	0.9993	98.60	
80.5	45,325	77	0.0017	0.9983	98.53	
81.5	38,254	246	0.0064	0.9936	98.36	
82.5	23,403	247	0.0106	0.9894	97.73	
83.5	11,599		0.0000	1.0000	96.70	
84.5					96.70	



EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1949-2022			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	112,002,164	4,984	0.0000	1.0000	100.00
0.5	112,358,656	23,721	0.0002	0.9998	100.00
1.5	92,687,335	181,511	0.0020	0.9980	99.97
2.5	83,380,732	36,054	0.0004	0.9996	99.78
3.5	78,087,400	48,681	0.0006	0.9994	99.74
4.5	71,165,379	68,623	0.0010	0.9990	99.67
5.5	67,148,020	84,552	0.0013	0.9987	99.58
6.5	62,287,422	91,764	0.0015	0.9985	99.45
7.5	56,997,218	133,198	0.0023	0.9977	99.31
8.5	52,286,903	166,883	0.0032	0.9968	99.07
9.5	49,799,480	162,741	0.0033	0.9967	98.76
10.5	38,551,673	177,322	0.0046	0.9954	98.43
11.5	38,718,793	288,951	0.0075	0.9925	97.98
12.5	39,033,585	230,787	0.0059	0.9941	97.25
13.5	39,359,358	229,765	0.0058	0.9942	96.68
14.5	30,905,278	268,155	0.0087	0.9913	96.11
15.5	31,084,780	345,776	0.0111	0.9889	95.28
16.5	31,153,127	277,916	0.0089	0.9911	94.22
17.5	28,546,094	281,344	0.0099	0.9901	93.38
18.5	18,261,860	311,058	0.0170	0.9830	92.46
19.5	18,232,064	274,425	0.0151	0.9849	90.88
20.5	18,147,650	293,119	0.0162	0.9838	89.51
21.5	17,985,543	278,855	0.0155	0.9845	88.07
22.5	17,257,630	267,881	0.0155	0.9845	86.70
23.5	16,539,357	284,909	0.0172	0.9828	85.36
24.5	14,799,555	352,517	0.0238	0.9762	83.89
25.5	13,637,992	294,762	0.0216	0.9784	81.89
26.5	11,875,286	265,898	0.0224	0.9776	80.12
27.5	4,698,577	277,769	0.0591	0.9409	78.32
28.5	4,480,499	249,144	0.0556	0.9444	73.69
29.5	4,212,498	300,878	0.0714	0.9286	69.60
30.5	3,977,130	532,567	0.1339	0.8661	64.63
31.5	3,457,331	148,056	0.0428	0.9572	55.97
32.5	3,349,334	138,159	0.0412	0.9588	53.57
33.5	3,291,191	326,932	0.0993	0.9007	51.36
34.5	3,003,876	174,894	0.0582	0.9418	46.26
35.5	2,835,251	67,200	0.0237	0.9763	43.57
36.5	2,791,362	131,688	0.0472	0.9528	42.54
37.5	2,599,631	33,123	0.0127	0.9873	40.53
38.5	2,547,195	62,635	0.0246	0.9754	40.01

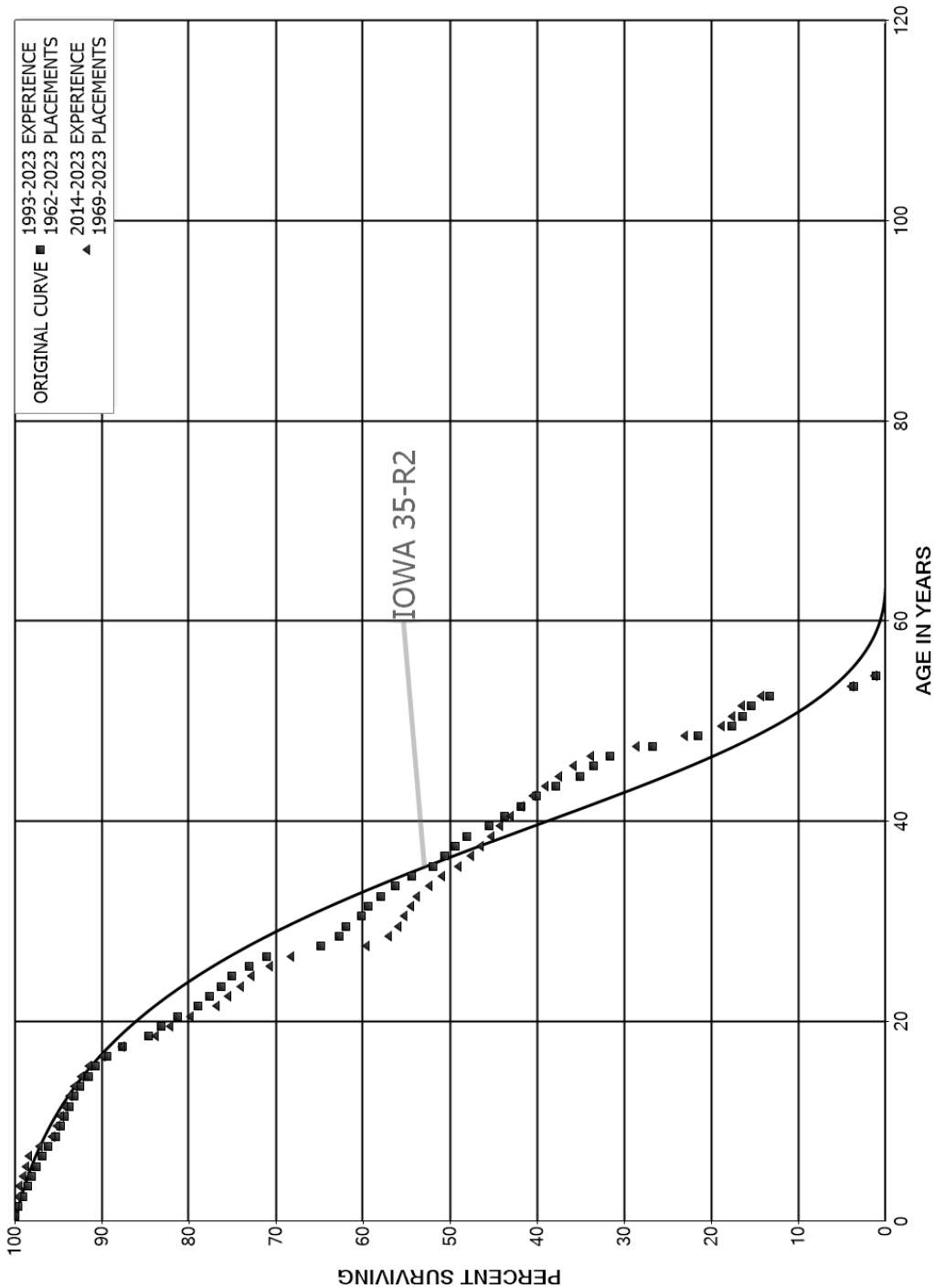
EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1949-2022			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETM RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,436,847	106,018	0.0435	0.9565	39.03
40.5	2,207,641	52,504	0.0238	0.9762	37.33
41.5	1,789,628	61,014	0.0341	0.9659	36.44
42.5	1,586,794	107,114	0.0675	0.9325	35.20
43.5	1,234,026	34,164	0.0277	0.9723	32.82
44.5	993,133	64,386	0.0648	0.9352	31.92
45.5	800,897	48,565	0.0606	0.9394	29.85
46.5	601,569	7,904	0.0131	0.9869	28.04
47.5	477,771	41,767	0.0874	0.9126	27.67
48.5	341,168	14,604	0.0428	0.9572	25.25
49.5	252,294	11,443	0.0454	0.9546	24.17
50.5	161,544	11,956	0.0740	0.9260	23.07
51.5	81,071	8,016	0.0989	0.9011	21.37
52.5	3,891	1,421	0.3652	0.6348	19.25
53.5					12.22

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



EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1962-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	19,074,182	8,508	0.0004	0.9996	100.00
0.5	17,456,163	66,582	0.0038	0.9962	99.96
1.5	16,309,676	76,640	0.0047	0.9953	99.57
2.5	15,281,008	85,114	0.0056	0.9944	99.11
3.5	14,824,062	75,056	0.0051	0.9949	98.55
4.5	14,415,950	85,028	0.0059	0.9941	98.06
5.5	14,005,935	96,802	0.0069	0.9931	97.48
6.5	13,322,315	92,466	0.0069	0.9931	96.80
7.5	12,736,929	109,560	0.0086	0.9914	96.13
8.5	12,428,716	69,566	0.0056	0.9944	95.30
9.5	12,125,931	69,058	0.0057	0.9943	94.77
10.5	11,849,188	67,788	0.0057	0.9943	94.23
11.5	11,528,524	65,163	0.0057	0.9943	93.69
12.5	11,168,023	84,050	0.0075	0.9925	93.16
13.5	10,701,284	109,328	0.0102	0.9898	92.46
14.5	10,233,764	89,238	0.0087	0.9913	91.52
15.5	9,847,097	145,014	0.0147	0.9853	90.72
16.5	8,448,471	167,829	0.0199	0.9801	89.38
17.5	8,262,332	282,041	0.0341	0.9659	87.61
18.5	6,455,594	111,009	0.0172	0.9828	84.62
19.5	6,087,032	137,720	0.0226	0.9774	83.16
20.5	5,101,894	147,335	0.0289	0.9711	81.28
21.5	4,594,830	73,733	0.0160	0.9840	78.93
22.5	4,198,465	73,593	0.0175	0.9825	77.67
23.5	3,876,342	63,275	0.0163	0.9837	76.30
24.5	3,474,527	93,746	0.0270	0.9730	75.06
25.5	3,081,748	81,480	0.0264	0.9736	73.03
26.5	2,513,968	221,184	0.0880	0.9120	71.10
27.5	2,320,543	74,344	0.0320	0.9680	64.85
28.5	2,060,534	28,404	0.0138	0.9862	62.77
29.5	1,828,568	50,632	0.0277	0.9723	61.90
30.5	1,784,860	24,562	0.0138	0.9862	60.19
31.5	1,503,438	34,654	0.0230	0.9770	59.36
32.5	1,340,457	38,315	0.0286	0.9714	57.99
33.5	1,225,821	43,225	0.0353	0.9647	56.34
34.5	1,067,777	47,406	0.0444	0.9556	54.35
35.5	929,188	24,403	0.0263	0.9737	51.94
36.5	821,324	19,832	0.0241	0.9759	50.57
37.5	740,648	20,079	0.0271	0.9729	49.35
38.5	664,070	34,509	0.0520	0.9480	48.01

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1962-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	562,787	22,180	0.0394	0.9606	45.52
40.5	441,903	18,748	0.0424	0.9576	43.72
41.5	340,597	14,296	0.0420	0.9580	41.87
42.5	277,653	15,897	0.0573	0.9427	40.11
43.5	239,386	17,439	0.0729	0.9271	37.82
44.5	198,967	8,555	0.0430	0.9570	35.06
45.5	166,390	9,502	0.0571	0.9429	33.55
46.5	135,577	21,138	0.1559	0.8441	31.64
47.5	96,451	18,802	0.1949	0.8051	26.70
48.5	56,260	10,235	0.1819	0.8181	21.50
49.5	32,526	2,116	0.0651	0.9349	17.59
50.5	17,728	1,110	0.0626	0.9374	16.44
51.5	8,511	1,161	0.1364	0.8636	15.41
52.5	1,319	966	0.7324	0.2676	13.31
53.5	318	219	0.6901	0.3099	3.56
54.5					1.10

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE

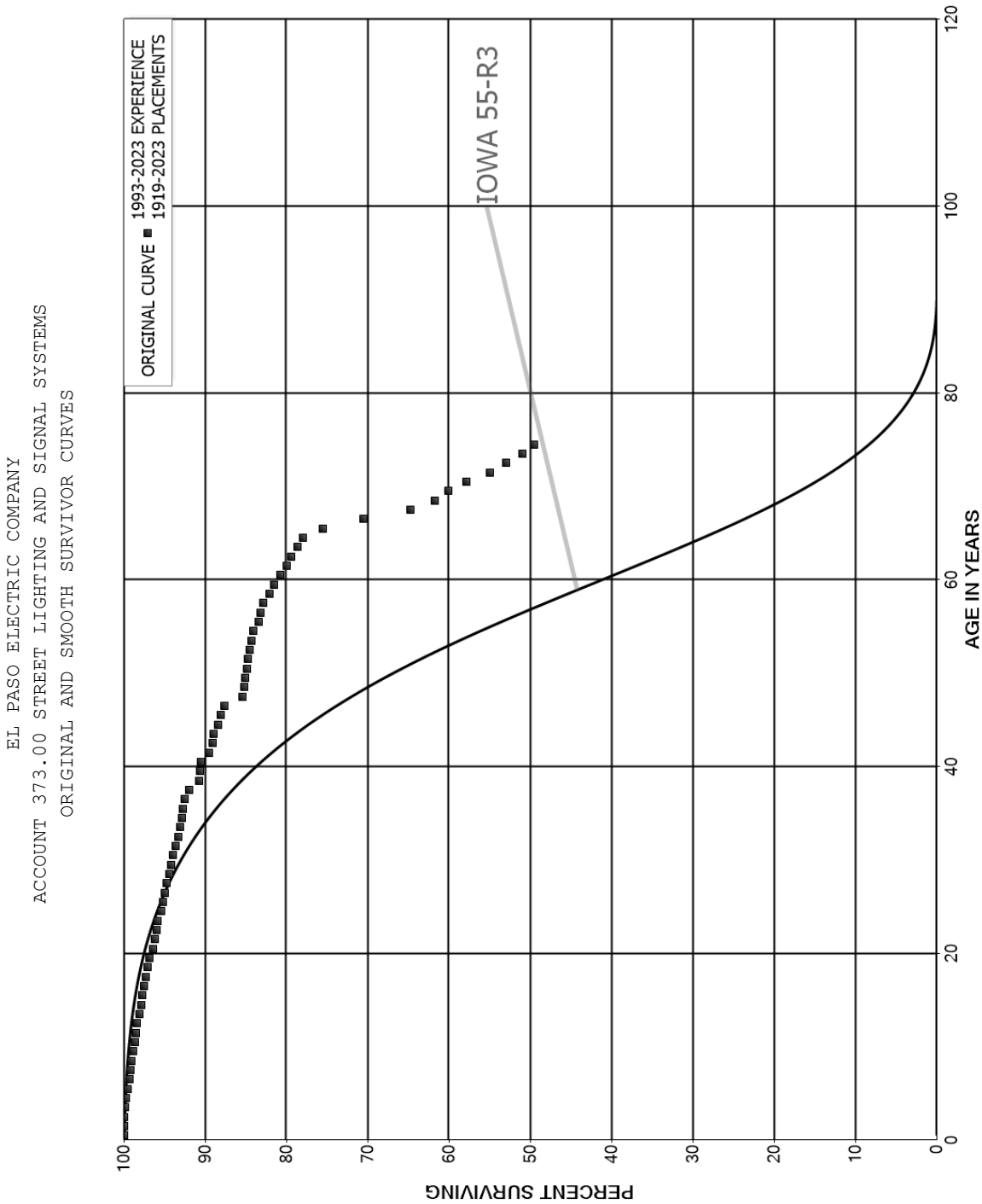
PLACEMENT BAND 1969-2023			EXPERIENCE BAND 2014-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
0.0	7,832,839	1,337	0.0002	0.9998	100.00	
0.5	6,250,059	13,682	0.0022	0.9978	99.98	
1.5	5,341,110	12,492	0.0023	0.9977	99.76	
2.5	4,639,379	4,766	0.0010	0.9990	99.53	
3.5	4,574,267	20,291	0.0044	0.9956	99.43	
4.5	4,519,532	14,788	0.0033	0.9967	98.99	
5.5	4,410,033	19,095	0.0043	0.9957	98.66	
6.5	5,053,560	62,584	0.0124	0.9876	98.24	
7.5	4,478,829	64,505	0.0144	0.9856	97.02	
8.5	5,961,685	33,596	0.0056	0.9944	95.62	
9.5	5,884,325	28,387	0.0048	0.9952	95.08	
10.5	6,464,188	27,562	0.0043	0.9957	94.62	
11.5	6,633,332	44,215	0.0067	0.9933	94.22	
12.5	6,749,747	38,492	0.0057	0.9943	93.59	
13.5	6,744,430	59,774	0.0089	0.9911	93.06	
14.5	6,717,768	57,321	0.0085	0.9915	92.23	
15.5	6,666,126	117,825	0.0177	0.9823	91.45	
16.5	5,834,336	142,710	0.0245	0.9755	89.83	
17.5	5,689,490	251,324	0.0442	0.9558	87.63	
18.5	4,202,468	82,882	0.0197	0.9803	83.76	
19.5	4,313,938	125,545	0.0291	0.9709	82.11	
20.5	3,308,943	125,086	0.0378	0.9622	79.72	
21.5	3,069,249	53,383	0.0174	0.9826	76.71	
22.5	2,789,600	52,616	0.0189	0.9811	75.37	
23.5	2,541,918	41,894	0.0165	0.9835	73.95	
24.5	2,268,900	64,442	0.0284	0.9716	72.73	
25.5	1,984,516	69,955	0.0353	0.9647	70.67	
26.5	1,508,589	191,658	0.1270	0.8730	68.18	
27.5	1,389,823	60,326	0.0434	0.9566	59.51	
28.5	1,188,210	22,552	0.0190	0.9810	56.93	
29.5	1,016,605	12,202	0.0120	0.9880	55.85	
30.5	1,127,207	15,758	0.0140	0.9860	55.18	
31.5	958,417	12,187	0.0127	0.9873	54.41	
32.5	882,162	24,039	0.0273	0.9727	53.72	
33.5	812,180	22,765	0.0280	0.9720	52.25	
34.5	706,902	26,249	0.0371	0.9629	50.79	
35.5	623,888	18,286	0.0293	0.9707	48.90	
36.5	553,731	12,963	0.0234	0.9766	47.47	
37.5	505,792	13,079	0.0259	0.9741	46.36	
38.5	467,482	10,701	0.0229	0.9771	45.16	

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1969-2023			EXPERIENCE BAND 2014-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
39.5	415,572	11,121	0.0268	0.9732	44.13	
40.5	335,812	9,329	0.0278	0.9722	42.95	
41.5	265,647	8,620	0.0324	0.9676	41.75	
42.5	230,983	8,370	0.0362	0.9638	40.40	
43.5	218,898	8,845	0.0404	0.9596	38.93	
44.5	198,967	8,555	0.0430	0.9570	37.36	
45.5	166,390	9,502	0.0571	0.9429	35.75	
46.5	135,577	21,138	0.1559	0.8441	33.71	
47.5	96,451	18,802	0.1949	0.8051	28.46	
48.5	56,260	10,235	0.1819	0.8181	22.91	
49.5	32,526	2,116	0.0651	0.9349	18.74	
50.5	17,728	1,110	0.0626	0.9374	17.52	
51.5	8,511	1,161	0.1364	0.8636	16.42	
52.5	1,319	966	0.7324	0.2676	14.18	
53.5	318	219	0.6901	0.3099	3.80	
54.5					1.18	



EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	7,760,787	1,628	0.0002	0.9998	100.00
0.5	8,411,050	935	0.0001	0.9999	99.98
1.5	8,676,206	5,674	0.0007	0.9993	99.97
2.5	9,076,167	10,029	0.0011	0.9989	99.90
3.5	8,889,981	4,441	0.0005	0.9995	99.79
4.5	8,766,181	25,180	0.0029	0.9971	99.74
5.5	8,442,669	11,052	0.0013	0.9987	99.46
6.5	7,923,793	10,261	0.0013	0.9987	99.33
7.5	7,438,666	11,985	0.0016	0.9984	99.20
8.5	7,524,968	13,064	0.0017	0.9983	99.04
9.5	7,453,123	17,342	0.0023	0.9977	98.87
10.5	7,357,272	8,898	0.0012	0.9988	98.64
11.5	7,421,996	10,255	0.0014	0.9986	98.52
12.5	7,475,770	27,173	0.0036	0.9964	98.38
13.5	7,485,831	17,287	0.0023	0.9977	98.02
14.5	7,529,171	9,231	0.0012	0.9988	97.80
15.5	7,569,272	12,746	0.0017	0.9983	97.68
16.5	7,661,459	17,108	0.0022	0.9978	97.51
17.5	7,320,715	17,912	0.0024	0.9976	97.29
18.5	6,991,663	12,966	0.0019	0.9981	97.06
19.5	7,105,690	35,198	0.0050	0.9950	96.88
20.5	7,183,460	16,295	0.0023	0.9977	96.40
21.5	7,151,548	15,071	0.0021	0.9979	96.18
22.5	7,189,183	13,931	0.0019	0.9981	95.97
23.5	7,082,858	30,694	0.0043	0.9957	95.79
24.5	6,826,907	14,026	0.0021	0.9979	95.37
25.5	6,431,769	15,051	0.0023	0.9977	95.18
26.5	5,492,430	14,328	0.0026	0.9974	94.95
27.5	5,548,512	18,135	0.0033	0.9967	94.71
28.5	5,088,695	13,189	0.0026	0.9974	94.40
29.5	3,929,446	10,098	0.0026	0.9974	94.15
30.5	4,056,283	14,139	0.0035	0.9965	93.91
31.5	3,404,339	11,585	0.0034	0.9966	93.58
32.5	3,177,314	8,068	0.0025	0.9975	93.26
33.5	2,791,526	5,197	0.0019	0.9981	93.03
34.5	2,837,445	3,721	0.0013	0.9987	92.85
35.5	2,876,147	8,266	0.0029	0.9971	92.73
36.5	2,875,930	15,515	0.0054	0.9946	92.47
37.5	2,829,155	37,405	0.0132	0.9868	91.97
38.5	2,735,357	5,032	0.0018	0.9982	90.75

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023

EXPERIENCE BAND 1993-2023

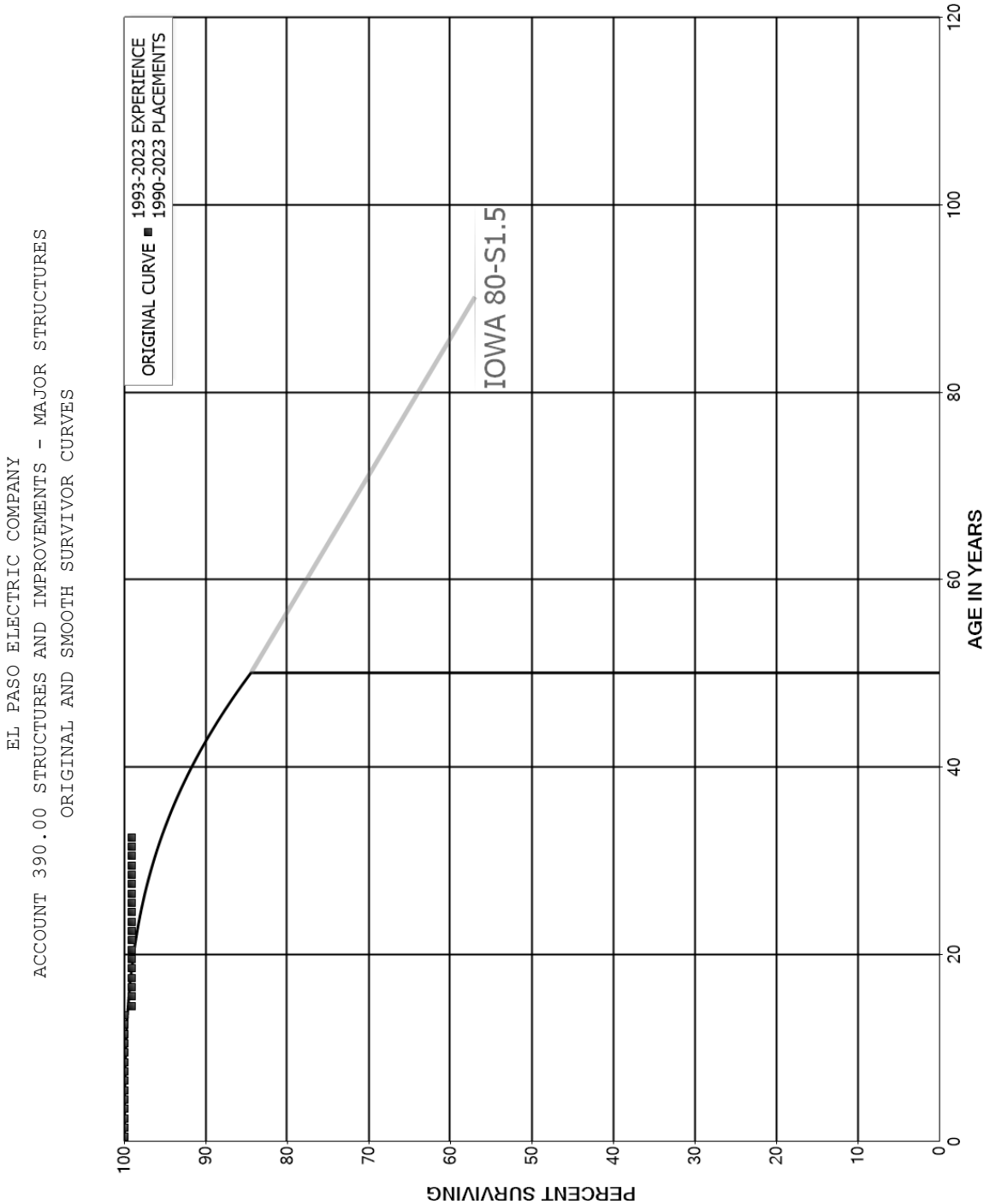
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,697,092	1,539	0.0006	0.9994	90.58
40.5	2,656,946	28,644	0.0108	0.9892	90.53
41.5	2,561,022	13,799	0.0054	0.9946	89.56
42.5	2,497,900	3,539	0.0014	0.9986	89.07
43.5	2,422,948	14,719	0.0061	0.9939	88.95
44.5	2,365,374	10,626	0.0045	0.9955	88.41
45.5	2,233,906	11,151	0.0050	0.9950	88.01
46.5	2,151,967	53,546	0.0249	0.9751	87.57
47.5	2,007,206	5,515	0.0027	0.9973	85.39
48.5	1,921,289	2,815	0.0015	0.9985	85.16
49.5	1,741,292	3,524	0.0020	0.9980	85.03
50.5	1,634,648	3,403	0.0021	0.9979	84.86
51.5	1,442,176	2,414	0.0017	0.9983	84.68
52.5	1,380,683	3,560	0.0026	0.9974	84.54
53.5	1,316,788	4,583	0.0035	0.9965	84.32
54.5	1,204,744	8,633	0.0072	0.9928	84.03
55.5	1,084,342	2,842	0.0026	0.9974	83.43
56.5	962,143	4,725	0.0049	0.9951	83.21
57.5	916,884	7,929	0.0086	0.9914	82.80
58.5	809,769	5,539	0.0068	0.9932	82.09
59.5	751,888	7,549	0.0100	0.9900	81.52
60.5	676,329	6,635	0.0098	0.9902	80.71
61.5	540,533	3,825	0.0071	0.9929	79.91
62.5	476,776	4,088	0.0086	0.9914	79.35
63.5	290,608	2,572	0.0089	0.9911	78.67
64.5	219,269	7,010	0.0320	0.9680	77.97
65.5	163,640	10,756	0.0657	0.9343	75.48
66.5	142,692	11,666	0.0818	0.9182	70.52
67.5	131,130	6,121	0.0467	0.9533	64.75
68.5	123,086	3,341	0.0271	0.9729	61.73
69.5	120,051	4,442	0.0370	0.9630	60.05
70.5	88,564	4,407	0.0498	0.9502	57.83
71.5	63,337	2,263	0.0357	0.9643	54.95
72.5	52,225	2,056	0.0394	0.9606	52.99
73.5	39,395	1,053	0.0267	0.9733	50.91
74.5	23,057	397	0.0172	0.9828	49.54
75.5	10,370	110	0.0106	0.9894	48.69
76.5	6,507	103	0.0158	0.9842	48.17
77.5	5,874	113	0.0193	0.9807	47.41
78.5	5,761	86	0.0149	0.9851	46.50

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1919-2023			EXPERIENCE BAND 1993-2023			
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL	
79.5	5,074	244	0.0480	0.9520	45.80	
80.5	4,501	75	0.0167	0.9833	43.61	
81.5	3,812	59	0.0156	0.9844	42.88	
82.5	3,142	59	0.0188	0.9812	42.21	
83.5	1,746	1	0.0006	0.9994	41.41	
84.5					41.39	



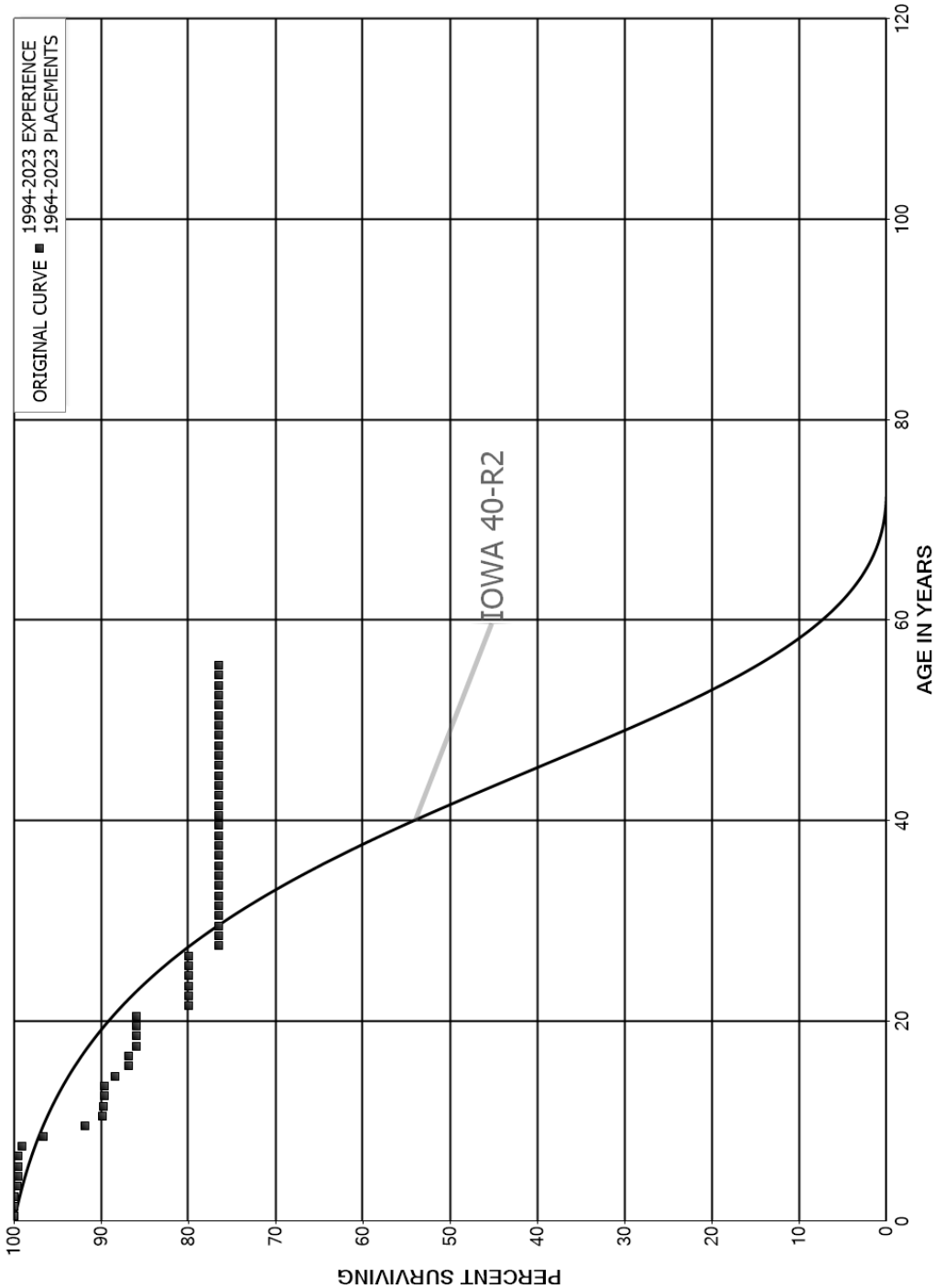
EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MAJOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1990-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	115,180,879		0.0000	1.0000	100.00
0.5	100,509,361		0.0000	1.0000	100.00
1.5	101,111,156		0.0000	1.0000	100.00
2.5	100,405,160		0.0000	1.0000	100.00
3.5	99,977,223		0.0000	1.0000	100.00
4.5	97,495,165	32,247	0.0003	0.9997	100.00
5.5	95,068,532	16,774	0.0002	0.9998	99.97
6.5	91,672,006		0.0000	1.0000	99.95
7.5	81,823,140		0.0000	1.0000	99.95
8.5	40,690,951		0.0000	1.0000	99.95
9.5	35,930,288		0.0000	1.0000	99.95
10.5	33,754,178	12,745	0.0004	0.9996	99.95
11.5	33,623,256	4,320	0.0001	0.9999	99.91
12.5	30,043,472	483	0.0000	1.0000	99.90
13.5	26,410,373	210,380	0.0080	0.9920	99.90
14.5	26,199,993		0.0000	1.0000	99.10
15.5	9,187,213		0.0000	1.0000	99.10
16.5	9,163,020		0.0000	1.0000	99.10
17.5	3,635,107		0.0000	1.0000	99.10
18.5	3,589,352		0.0000	1.0000	99.10
19.5	3,589,352		0.0000	1.0000	99.10
20.5	3,550,768		0.0000	1.0000	99.10
21.5	3,550,768		0.0000	1.0000	99.10
22.5	3,550,768		0.0000	1.0000	99.10
23.5	3,512,538		0.0000	1.0000	99.10
24.5	3,416,716		0.0000	1.0000	99.10
25.5	3,401,501		0.0000	1.0000	99.10
26.5	3,397,483		0.0000	1.0000	99.10
27.5	3,396,382		0.0000	1.0000	99.10
28.5	3,248,534		0.0000	1.0000	99.10
29.5	3,248,534		0.0000	1.0000	99.10
30.5	3,248,534		0.0000	1.0000	99.10
31.5	3,248,534		0.0000	1.0000	99.10
32.5					99.10

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



EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1964-2023			EXPERIENCE BAND 1994-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	31,199,931		0.0000	1.0000	100.00
0.5	30,142,081	3,258	0.0001	0.9999	100.00
1.5	25,467,496	6,224	0.0002	0.9998	99.99
2.5	25,005,046	78,742	0.0031	0.9969	99.96
3.5	24,989,643	30,300	0.0012	0.9988	99.65
4.5	24,533,102	303	0.0000	1.0000	99.53
5.5	24,290,238	10,461	0.0004	0.9996	99.53
6.5	22,298,211	92,575	0.0042	0.9958	99.49
7.5	19,983,248	494,692	0.0248	0.9752	99.07
8.5	9,855,934	489,670	0.0497	0.9503	96.62
9.5	8,373,089	182,001	0.0217	0.9783	91.82
10.5	8,235,721	11,594	0.0014	0.9986	89.82
11.5	7,812,228	3,724	0.0005	0.9995	89.70
12.5	7,803,985	803	0.0001	0.9999	89.65
13.5	7,113,866	102,082	0.0143	0.9857	89.64
14.5	7,064,973	124,716	0.0177	0.9823	88.36
15.5	6,696,629		0.0000	1.0000	86.80
16.5	6,763,748	69,910	0.0103	0.9897	86.80
17.5	6,738,199		0.0000	1.0000	85.90
18.5	6,714,458		0.0000	1.0000	85.90
19.5	6,615,894		0.0000	1.0000	85.90
20.5	6,460,788	450,873	0.0698	0.9302	85.90
21.5	5,778,835		0.0000	1.0000	79.91
22.5	5,099,637		0.0000	1.0000	79.91
23.5	5,128,151		0.0000	1.0000	79.91
24.5	4,864,415		0.0000	1.0000	79.91
25.5	4,962,243		0.0000	1.0000	79.91
26.5	4,174,717	174,967	0.0419	0.9581	79.91
27.5	4,030,394		0.0000	1.0000	76.56
28.5	3,840,563		0.0000	1.0000	76.56
29.5	3,413,125		0.0000	1.0000	76.56
30.5	3,413,125		0.0000	1.0000	76.56
31.5	3,306,084		0.0000	1.0000	76.56
32.5	3,306,084		0.0000	1.0000	76.56
33.5	3,062,756	523	0.0002	0.9998	76.56
34.5	2,779,056		0.0000	1.0000	76.54
35.5	2,779,056		0.0000	1.0000	76.54
36.5	2,584,964		0.0000	1.0000	76.54
37.5	2,433,825		0.0000	1.0000	76.54
38.5	2,374,040		0.0000	1.0000	76.54

EL PASO ELECTRIC COMPANY

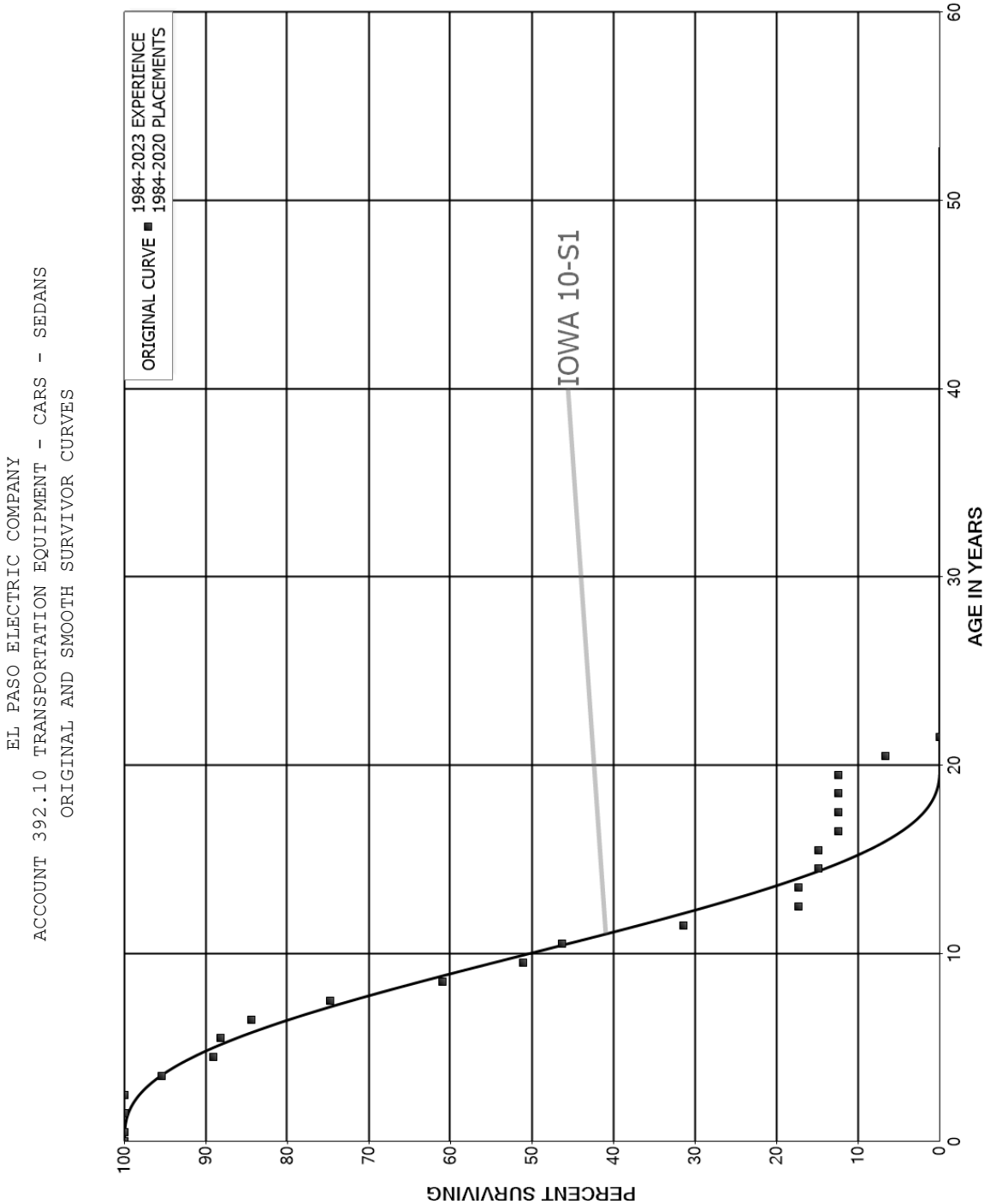
ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS - MINOR STRUCTURES

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1964-2023

EXPERIENCE BAND 1994-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	2,312,401		0.0000	1.0000	76.54
40.5	2,208,121		0.0000	1.0000	76.54
41.5	2,103,914		0.0000	1.0000	76.54
42.5	1,781,622		0.0000	1.0000	76.54
43.5	1,695,980		0.0000	1.0000	76.54
44.5	1,684,157		0.0000	1.0000	76.54
45.5	1,650,962		0.0000	1.0000	76.54
46.5	1,496,022		0.0000	1.0000	76.54
47.5	1,231,024		0.0000	1.0000	76.54
48.5	1,113,937		0.0000	1.0000	76.54
49.5	1,065,556		0.0000	1.0000	76.54
50.5	898,202		0.0000	1.0000	76.54
51.5	882,737		0.0000	1.0000	76.54
52.5	874,650		0.0000	1.0000	76.54
53.5	841,481		0.0000	1.0000	76.54
54.5	787,983		0.0000	1.0000	76.54
55.5	488,385		0.0000	1.0000	76.54
56.5	285,878		0.0000	1.0000	76.54
57.5	42,551		0.0000	1.0000	76.54
58.5	26,691		0.0000	1.0000	76.54
59.5					76.54

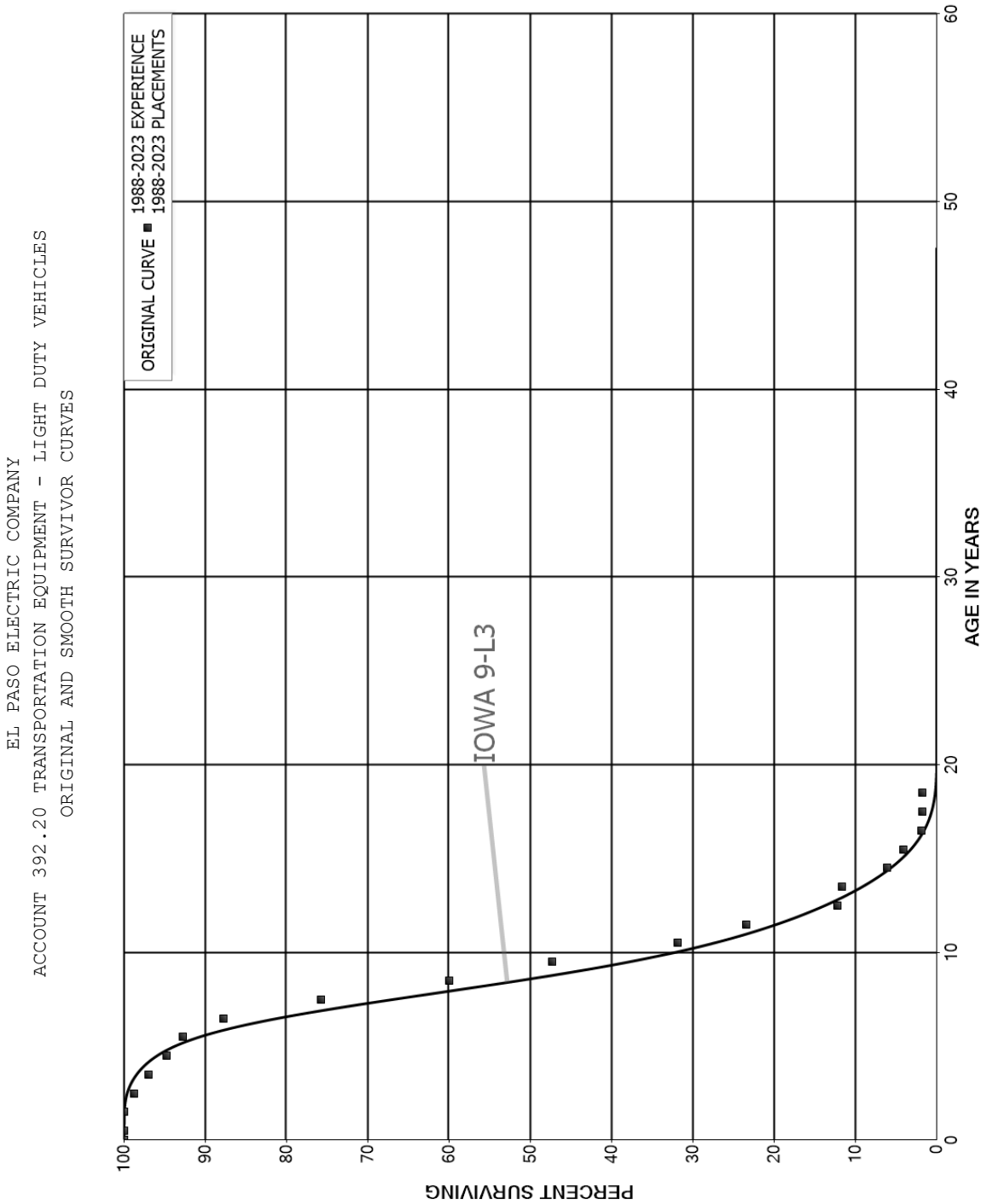


EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

ORIGINAL LIFE TABLE

PLACEMENT BAND 1984-2020			EXPERIENCE BAND 1984-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	1,316,408		0.0000	1.0000	100.00
0.5	1,332,410		0.0000	1.0000	100.00
1.5	1,332,410		0.0000	1.0000	100.00
2.5	1,332,410	61,582	0.0462	0.9538	100.00
3.5	1,200,487	79,924	0.0666	0.9334	95.38
4.5	967,375	8,680	0.0090	0.9910	89.03
5.5	796,344	34,686	0.0436	0.9564	88.23
6.5	740,032	84,747	0.1145	0.8855	84.39
7.5	577,929	106,968	0.1851	0.8149	74.72
8.5	483,765	78,197	0.1616	0.8384	60.89
9.5	383,851	36,102	0.0941	0.9059	51.05
10.5	347,748	111,569	0.3208	0.6792	46.25
11.5	236,179	106,303	0.4501	0.5499	31.41
12.5	129,876		0.0000	1.0000	17.27
13.5	129,876	18,527	0.1427	0.8573	17.27
14.5	111,349		0.0000	1.0000	14.81
15.5	111,349	18,527	0.1664	0.8336	14.81
16.5	92,821		0.0000	1.0000	12.34
17.5	92,821		0.0000	1.0000	12.34
18.5	92,821		0.0000	1.0000	12.34
19.5	92,821	43,008	0.4633	0.5367	12.34
20.5	49,813	49,813	1.0000		6.62
21.5					

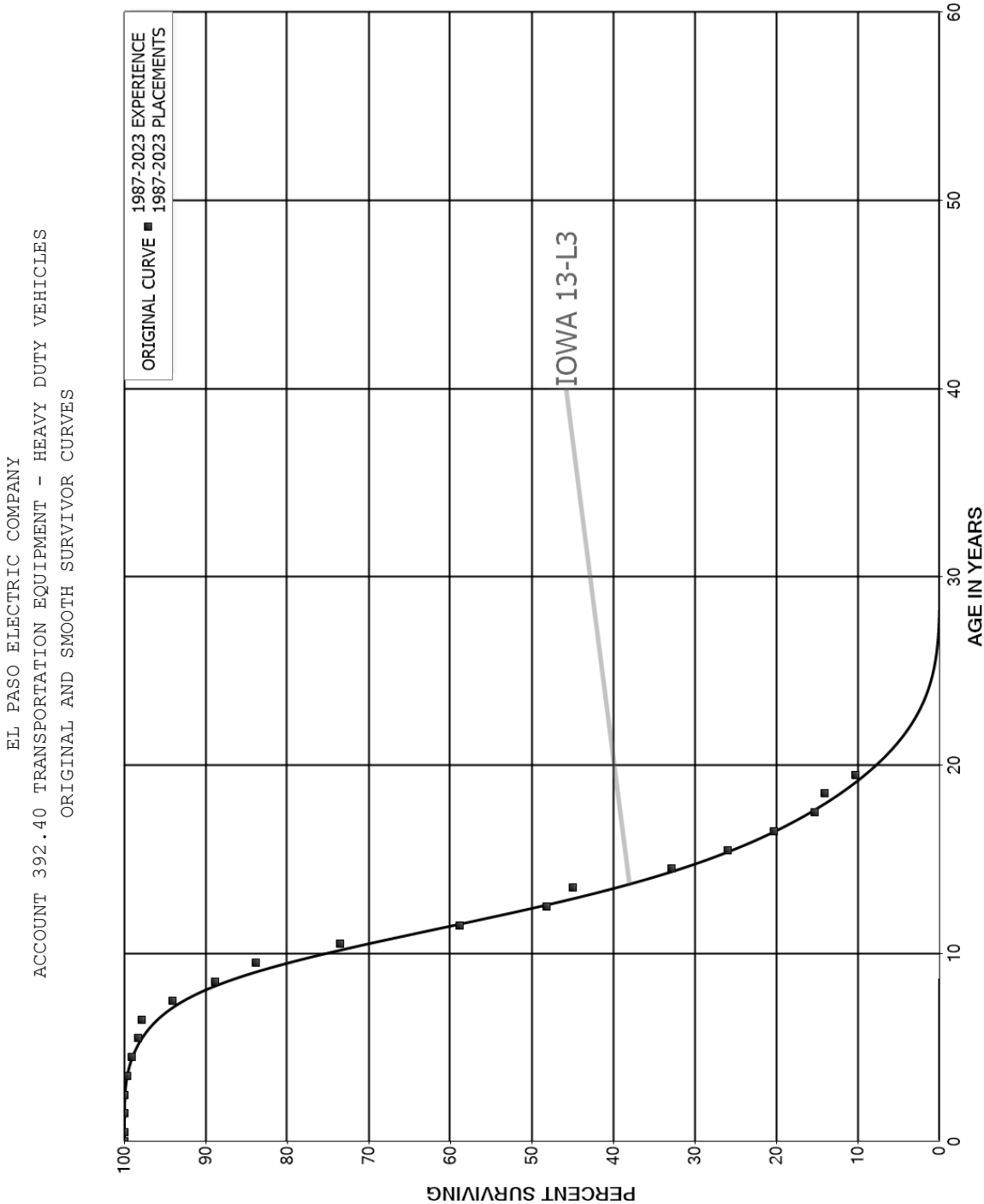


EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

ORIGINAL LIFE TABLE

PLACEMENT BAND 1988-2023			EXPERIENCE BAND 1988-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	26,060,234		0.0000	1.0000	100.00
0.5	25,577,013	15,197	0.0006	0.9994	100.00
1.5	21,638,364	273,854	0.0127	0.9873	99.94
2.5	21,273,339	378,245	0.0178	0.9822	98.68
3.5	18,965,342	423,025	0.0223	0.9777	96.92
4.5	17,522,584	366,977	0.0209	0.9791	94.76
5.5	16,310,157	894,874	0.0549	0.9451	92.77
6.5	14,356,645	1,951,959	0.1360	0.8640	87.68
7.5	10,925,242	2,288,154	0.2094	0.7906	75.76
8.5	8,452,486	1,786,639	0.2114	0.7886	59.90
9.5	4,892,097	1,594,095	0.3259	0.6741	47.23
10.5	3,007,396	795,853	0.2646	0.7354	31.84
11.5	1,854,241	889,805	0.4799	0.5201	23.42
12.5	917,402	44,826	0.0489	0.9511	12.18
13.5	872,576	415,693	0.4764	0.5236	11.58
14.5	380,846	124,922	0.3280	0.6720	6.07
15.5	255,924	139,383	0.5446	0.4554	4.08
16.5	96,830	8,712	0.0900	0.9100	1.86
17.5	88,118		0.0000	1.0000	1.69
18.5					1.69



EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

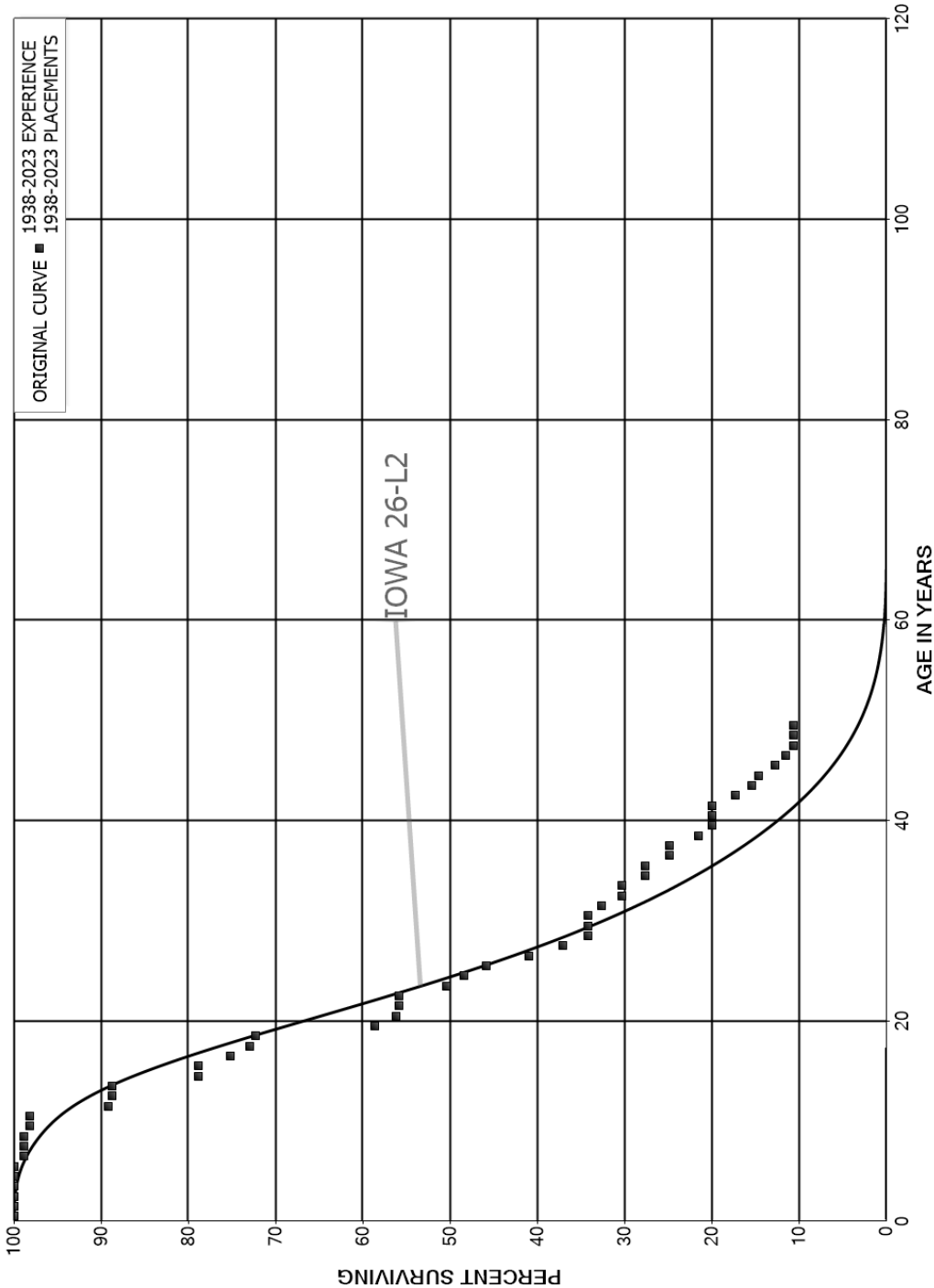
ORIGINAL LIFE TABLE

PLACEMENT BAND 1987-2023

EXPERIENCE BAND 1987-2023

AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	60,086,322		0.0000	1.0000	100.00
0.5	59,494,368		0.0000	1.0000	100.00
1.5	56,647,942	23,287	0.0004	0.9996	100.00
2.5	51,472,313	166,607	0.0032	0.9968	99.96
3.5	50,343,444	284,171	0.0056	0.9944	99.64
4.5	45,843,660	347,154	0.0076	0.9924	99.07
5.5	43,990,348	237,141	0.0054	0.9946	98.32
6.5	42,338,242	1,612,134	0.0381	0.9619	97.79
7.5	39,270,434	2,186,493	0.0557	0.9443	94.07
8.5	36,123,176	2,017,086	0.0558	0.9442	88.83
9.5	26,912,503	3,323,982	0.1235	0.8765	83.87
10.5	19,831,752	3,945,633	0.1990	0.8010	73.51
11.5	14,801,318	2,688,255	0.1816	0.8184	58.89
12.5	11,872,364	807,842	0.0680	0.9320	48.19
13.5	10,695,049	2,863,214	0.2677	0.7323	44.91
14.5	5,072,330	1,063,477	0.2097	0.7903	32.89
15.5	4,008,853	884,205	0.2206	0.7794	25.99
16.5	1,223,025	301,671	0.2467	0.7533	20.26
17.5	921,354	74,565	0.0809	0.9191	15.26
18.5	512,231	137,767	0.2690	0.7310	14.03
19.5					10.25

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



EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE

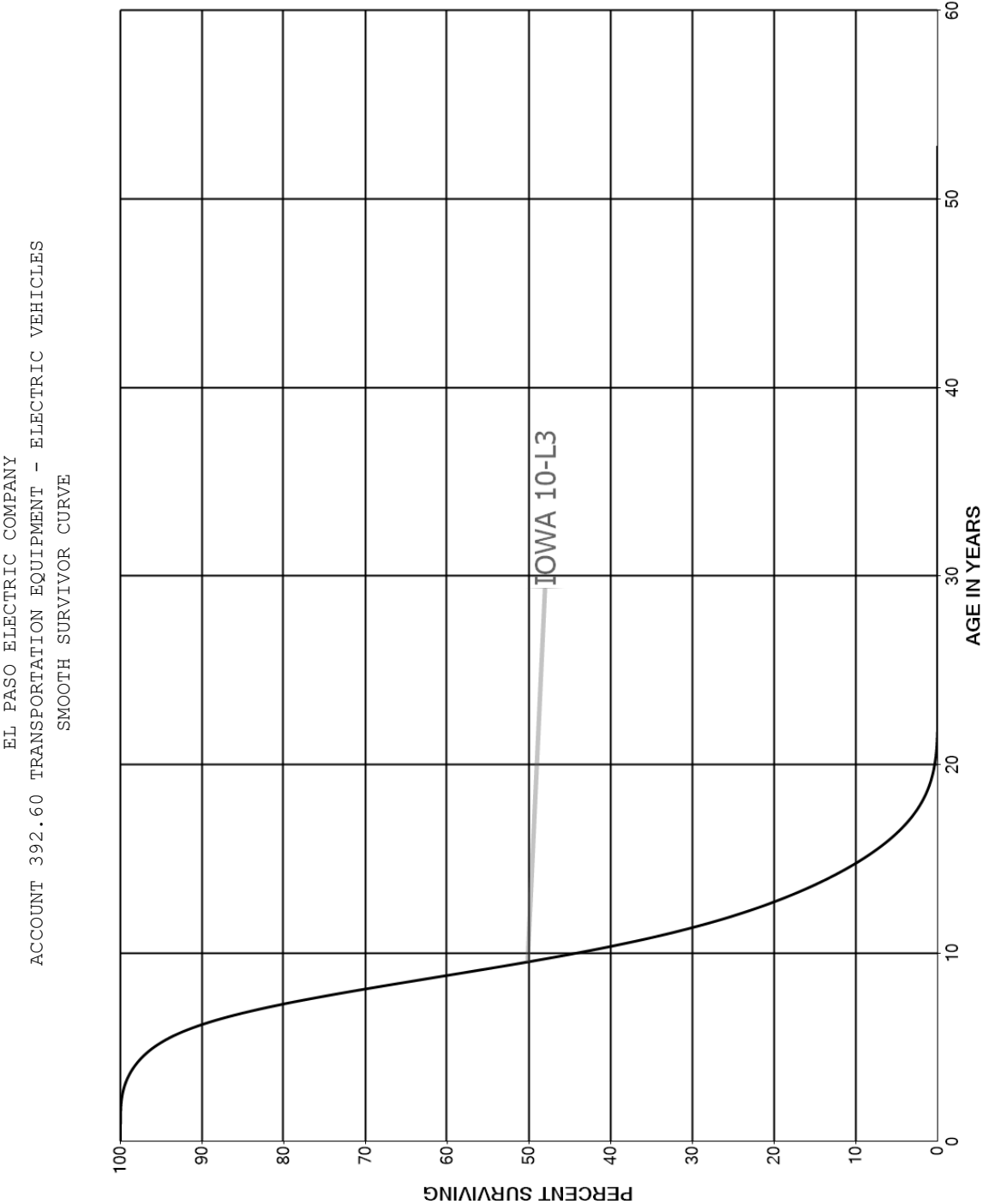
PLACEMENT BAND 1938-2023			EXPERIENCE BAND 1938-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	9,955,481		0.0000	1.0000	100.00
0.5	9,618,395		0.0000	1.0000	100.00
1.5	7,775,158		0.0000	1.0000	100.00
2.5	6,884,193		0.0000	1.0000	100.00
3.5	6,354,133		0.0000	1.0000	100.00
4.5	6,166,460		0.0000	1.0000	100.00
5.5	5,575,833	64,550	0.0116	0.9884	100.00
6.5	4,997,804		0.0000	1.0000	98.84
7.5	4,983,522	294	0.0001	0.9999	98.84
8.5	4,983,228	32,098	0.0064	0.9936	98.84
9.5	3,444,376		0.0000	1.0000	98.20
10.5	3,161,086	291,423	0.0922	0.9078	98.20
11.5	2,288,264	11,042	0.0048	0.9952	89.15
12.5	2,236,749		0.0000	1.0000	88.72
13.5	2,223,787	247,922	0.1115	0.8885	88.72
14.5	1,896,627		0.0000	1.0000	78.83
15.5	1,896,627	89,015	0.0469	0.9531	78.83
16.5	1,757,707	52,286	0.0297	0.9703	75.13
17.5	1,722,629	13,944	0.0081	0.9919	72.89
18.5	1,731,248	327,038	0.1889	0.8111	72.30
19.5	1,303,373	54,105	0.0415	0.9585	58.64
20.5	1,252,402	8,352	0.0067	0.9933	56.21
21.5	1,169,089	640	0.0005	0.9995	55.83
22.5	1,174,091	113,576	0.0967	0.9033	55.80
23.5	1,024,367	40,343	0.0394	0.9606	50.41
24.5	984,024	51,609	0.0524	0.9476	48.42
25.5	799,030	85,999	0.1076	0.8924	45.88
26.5	713,031	66,621	0.0934	0.9066	40.94
27.5	533,470	41,894	0.0785	0.9215	37.12
28.5	374,621		0.0000	1.0000	34.20
29.5	241,229		0.0000	1.0000	34.20
30.5	215,076	10,124	0.0471	0.9529	34.20
31.5	206,745	14,555	0.0704	0.9296	32.59
32.5	192,191		0.0000	1.0000	30.30
33.5	194,071	17,262	0.0889	0.9111	30.30
34.5	148,217		0.0000	1.0000	27.60
35.5	119,987	11,882	0.0990	0.9010	27.60
36.5	95,925	45	0.0005	0.9995	24.87
37.5	91,727	12,197	0.1330	0.8670	24.86
38.5	75,008	5,642	0.0752	0.9248	21.55

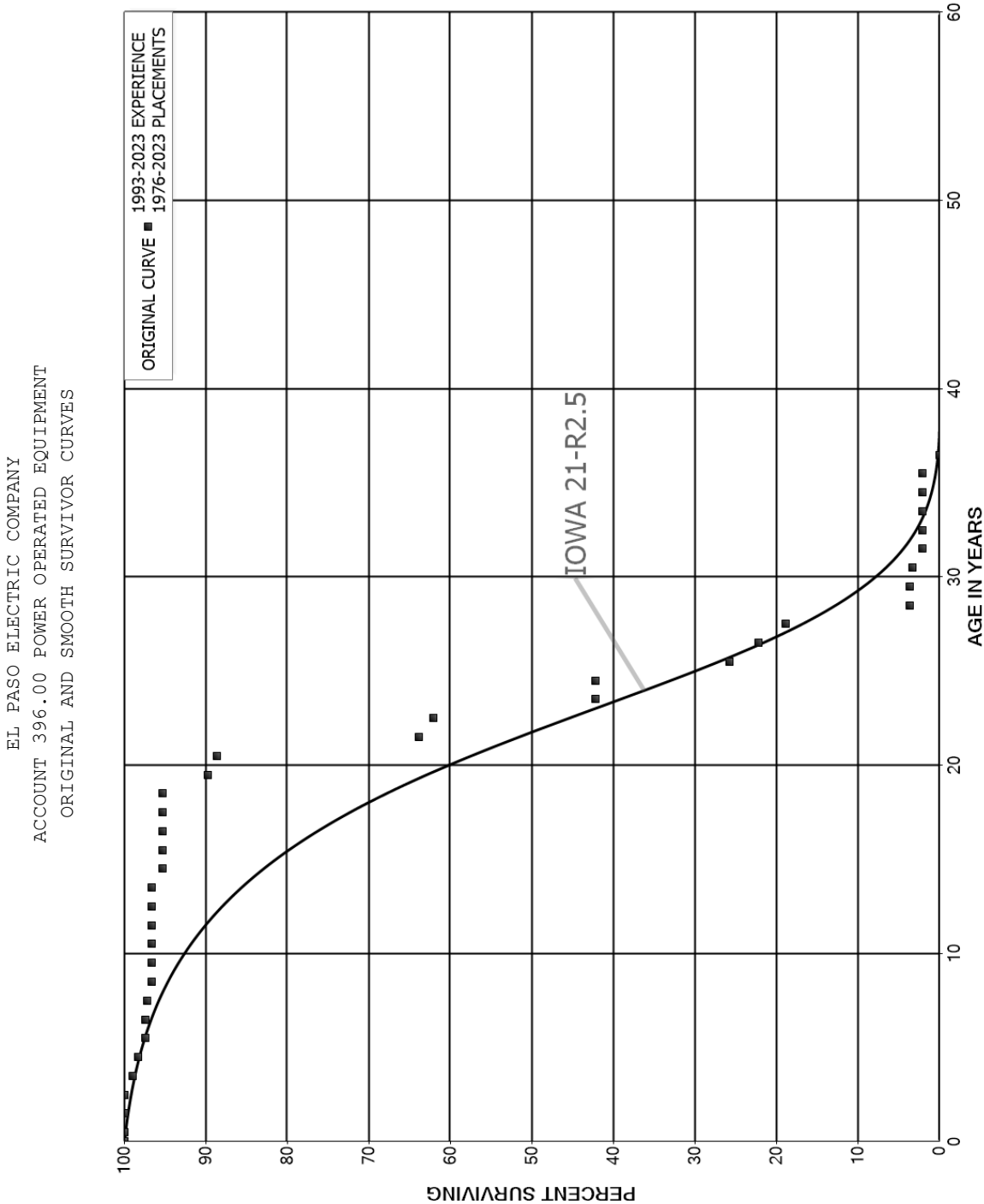
EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

ORIGINAL LIFE TABLE, CONT.

PLACEMENT BAND 1938-2023			EXPERIENCE BAND 1938-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
39.5	69,770		0.0000	1.0000	19.93
40.5	69,770		0.0000	1.0000	19.93
41.5	69,770	9,398	0.1347	0.8653	19.93
42.5	60,787	6,359	0.1046	0.8954	17.25
43.5	48,693	2,566	0.0527	0.9473	15.44
44.5	46,377	5,997	0.1293	0.8707	14.63
45.5	40,381	3,886	0.0962	0.9038	12.74
46.5	36,494	2,710	0.0743	0.9257	11.51
47.5	28,970		0.0000	1.0000	10.66
48.5	23,959		0.0000	1.0000	10.66
49.5	14,596		0.0000	1.0000	10.66
50.5	13,354	1,174	0.0879	0.9121	10.66
51.5	12,181	5,558	0.4563	0.5437	9.72
52.5	6,622		0.0000	1.0000	5.28
53.5	6,622	202	0.0305	0.9695	5.28
54.5	8,041	1,793	0.2230	0.7770	5.12
55.5	6,248	404	0.0647	0.9353	3.98
56.5	5,844		0.0000	1.0000	3.72
57.5	5,844		0.0000	1.0000	3.72
58.5	5,844	1,004	0.1718	0.8282	3.72
59.5	4,840	335	0.0692	0.9308	3.08
60.5	4,505	125	0.0277	0.9723	2.87
61.5	4,380		0.0000	1.0000	2.79
62.5	4,380		0.0000	1.0000	2.79
63.5	4,380		0.0000	1.0000	2.79
64.5	2,500		0.0000	1.0000	2.79
65.5	2,500		0.0000	1.0000	2.79
66.5	2,500		0.0000	1.0000	2.79
67.5	2,500	125	0.0500	0.9500	2.79
68.5	2,375		0.0000	1.0000	2.65
69.5	2,375		0.0000	1.0000	2.65
70.5	2,375	135	0.0568	0.9432	2.65
71.5	2,240		0.0000	1.0000	2.50
72.5	2,240		0.0000	1.0000	2.50
73.5	1,825		0.0000	1.0000	2.50
74.5	1,825		0.0000	1.0000	2.50
75.5	1,825		0.0000	1.0000	2.50
76.5	1,825		0.0000	1.0000	2.50
77.5	1,825	1,825	1.0000		2.50
78.5					





EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

ORIGINAL LIFE TABLE

PLACEMENT BAND 1976-2023			EXPERIENCE BAND 1993-2023		
AGE AT BEGIN OF INTERVAL	EXPOSURES AT BEGINNING OF AGE INTERVAL	RETIREMENTS DURING AGE INTERVAL	RETMT RATIO	SURV RATIO	PCT SURV BEGIN OF INTERVAL
0.0	6,481,680		0.0000	1.0000	100.00
0.5	6,267,658		0.0000	1.0000	100.00
1.5	6,258,202		0.0000	1.0000	100.00
2.5	5,716,503	59,654	0.0104	0.9896	100.00
3.5	5,037,705	32,508	0.0065	0.9935	98.96
4.5	4,861,395	46,132	0.0095	0.9905	98.32
5.5	4,745,239		0.0000	1.0000	97.38
6.5	4,595,044	9,914	0.0022	0.9978	97.38
7.5	2,899,583	17,992	0.0062	0.9938	97.17
8.5	1,829,686		0.0000	1.0000	96.57
9.5	1,779,779		0.0000	1.0000	96.57
10.5	1,695,413		0.0000	1.0000	96.57
11.5	1,700,476		0.0000	1.0000	96.57
12.5	1,700,476		0.0000	1.0000	96.57
13.5	1,536,725	20,000	0.0130	0.9870	96.57
14.5	1,502,251		0.0000	1.0000	95.31
15.5	1,502,251		0.0000	1.0000	95.31
16.5	607,936		0.0000	1.0000	95.31
17.5	607,936		0.0000	1.0000	95.31
18.5	599,397	34,950	0.0583	0.9417	95.31
19.5	562,535	7,500	0.0133	0.9867	89.76
20.5	555,035	154,860	0.2790	0.7210	88.56
21.5	400,174	10,871	0.0272	0.9728	63.85
22.5	356,571	114,561	0.3213	0.6787	62.12
23.5	223,239		0.0000	1.0000	42.16
24.5	169,942	66,439	0.3910	0.6090	42.16
25.5	103,503	14,128	0.1365	0.8635	25.68
26.5	89,375	13,317	0.1490	0.8510	22.17
27.5	76,058	61,274	0.8056	0.1944	18.87
28.5	14,784		0.0000	1.0000	3.67
29.5	14,784	1,550	0.1048	0.8952	3.67
30.5	13,234	5,063	0.3826	0.6174	3.28
31.5	8,171		0.0000	1.0000	2.03
32.5	8,171		0.0000	1.0000	2.03
33.5	8,171		0.0000	1.0000	2.03
34.5	8,171		0.0000	1.0000	2.03
35.5	8,171	8,171	1.0000		2.03
36.5					

PART VIII. NET SALVAGE STATISTICS

EL PASO ELECTRIC COMPANY

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

LOCATION (1)	INTERIM RETIREMENTS (2)	TERMINAL RETIREMENTS (3)	TOTAL RETIREMENTS (4)=(2)+(3)	INTERIM RETIREMENT % (5)=(2)/(4)	TERMINAL RETIREMENT % (6)=(3)/(4)
STEAM PRODUCTION					
RIO GRANDE UNIT 6	-	(10,147,281)	(10,147,281)	0.00	100.00
RIO GRANDE UNIT 7	-	(16,397,373)	(16,397,373)	0.00	100.00
RIO GRANDE UNIT 8	(2,291,560)	(70,643,936)	(72,935,496)	3.14	96.86
RIO GRANDE COMMON	(399,073)	(13,409,288)	(13,808,361)	2.89	97.11
NEWMAN UNIT 1	-	(31,068,085)	(31,068,085)	0.00	100.00
NEWMAN UNIT 2	(380,404)	(35,480,106)	(35,860,510)	1.06	98.94
NEWMAN UNIT 3	(1,955,313)	(47,262,162)	(49,217,475)	3.97	96.03
NEWMAN UNIT 4	(3,992,194)	(181,574,648)	(185,566,842)	2.15	97.85
NEWMAN UNIT 5	(14,790,444)	(291,577,833)	(306,368,277)	4.83	95.17
NEWMAN COMMON	(509,166)	(39,136,920)	(39,646,086)	1.28	98.72
NEWMAN ZERO LIQUID DISCHARGE	(107,687)	(3,908,812)	(4,016,499)	2.68	97.32
TOTAL STEAM PRODUCTION	(24,425,840)	(740,606,443)	(765,032,284)		
OTHER PRODUCTION					
COPPER POWER STATION	(1,192,604)	(46,269,193)	(47,461,797)	2.51	97.49
RIO GRANDE UNIT 9	(20,541,262)	(87,909,956)	(108,451,218)	18.94	81.06
MONTANA POWER STATION UNIT 1	(19,540,758)	(74,877,893)	(94,418,651)	20.70	79.30
MONTANA POWER STATION UNIT 2	(18,114,419)	(67,663,630)	(85,778,049)	21.12	78.88
MONTANA POWER STATION UNIT 3	(16,718,566)	(62,379,511)	(79,098,078)	21.14	78.86
MONTANA POWER STATION UNIT 4	(17,991,498)	(71,661,118)	(89,652,616)	20.07	79.93
MONTANA POWER STATION COMMON	(11,586,402)	(85,282,123)	(96,868,525)	11.96	88.04
TOTAL OTHER PRODUCTION	(105,685,510)	(496,043,424)	(601,728,934)		

EL PASO ELECTRIC COMPANY

TABLE 3. CALCULATION OF WEIGHTED NET SALVAGE PERCENT

LOCATION	INTERIM RETIREMENTS		TERMINAL RETIREMENTS		WEIGHTED AVERAGE NET SALVAGE % (6)=(2)*(3)+(4)*(5)
	RETIREMENTS	NET SALVAGE	RETIREMENTS	NET SALVAGE	
	(%)	(%)	(%)	(%)	
(1)	(2)	(3)	(4)	(5)	
STEAM PRODUCTION					
RIO GRANDE UNIT 6	0.00	(5)	100.00	(5)	(5)
RIO GRANDE UNIT 7	0.00	(5)	100.00	(5)	(5)
RIO GRANDE UNIT 8	3.14	(5)	96.86	(5)	(5)
RIO GRANDE COMMON	2.89	(5)	97.11	(5)	(5)
NEWMAN UNIT 1	0.00	(5)	100.00	(3)	(3)
NEWMAN UNIT 2	1.06	(5)	98.94	(3)	(3)
NEWMAN UNIT 3	3.97	(5)	96.03	(3)	(3)
NEWMAN UNIT 4	2.15	(5)	97.85	(3)	(3)
NEWMAN UNIT 5	4.83	(5)	95.17	(3)	(3)
NEWMAN COMMON	1.28	(5)	98.72	(3)	(3)
NEWMAN ZERO LIQUID DISCHARGE	2.68	(5)	97.32	(3)	(3)
OTHER PRODUCTION					
COPPER POWER STATION	2.51	(5)	97.49	(3)	(3)
RIO GRANDE UNIT 9	18.94	(5)	81.06	(3)	(3)
MONTANA POWER STATION UNIT 1	20.70	(5)	79.30	(2)	(3)
MONTANA POWER STATION UNIT 2	21.12	(5)	78.88	(2)	(3)
MONTANA POWER STATION UNIT 3	21.14	(5)	78.86	(2)	(3)
MONTANA POWER STATION UNIT 4	20.07	(5)	79.93	(2)	(3)
MONTANA POWER STATION COMMON	11.96	(5)	88.04	(2)	(2)

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

93-95				12,000		12,000	
94-96							
95-97							
96-98							
97-99							
98-00	7		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

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

ACCOUNT 342.00 FUEL HOLDERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

19-23	4,137	5-	4,142-
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EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

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

ACCOUNT 344.00 GENERATORS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

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

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

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

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

FIVE-YEAR AVERAGE

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

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

93-95	41					41-	
94-96							
95-97							
96-98							
97-99							
98-00	1,519		0		0		0

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.20 TRANSPORTATION EQUIPMENT - LIGHT DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

SUMMARY OF BOOK SALVAGE

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

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

THREE-YEAR MOVING AVERAGES

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

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

SUMMARY OF BOOK SALVAGE

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

PART IX. DETAILED DEPRECIATION CALCULATIONS

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 9-2025						
NET SALVAGE PERCENT.. -5						
1957	367,404.00	384,308	366,257	19,518	0.25	19,518
1959	24,307.00	25,423	24,229	1,294	0.25	1,294
1960	661.00	691	659	36	0.25	36
1961	21.00	22	22			
1962	991.00	1,036	987	53	0.25	53
1963	87.00	91	91			
1964	15.00	16	16			
1965	339.00	354	337	19	0.25	19
1966	3,966.00	4,146	3,951	213	0.25	213
1968	4,292.00	4,486	4,275	231	0.25	231
1969	563.00	588	560	31	0.25	31
1972	3,871.00	4,045	3,855	210	0.25	210
1973	928.00	970	924	50	0.25	50
1975	15,338.00	16,023	15,270	835	0.25	835
1976	10,472.00	10,939	10,425	570	0.25	570
1979	4,621.00	4,825	4,598	254	0.25	254
1981	927.00	968	923	51	0.25	51
1983	262.00	273	260	15	0.25	15
1985	186,589.00	194,690	185,544	10,375	0.25	10,375
1987	11,630.00	12,131	11,561	650	0.25	650
1988	6,307.00	6,578	6,269	353	0.25	353
1994	26,748.45	27,860	26,551	1,535	0.25	1,535
1995	65,286.16	67,981	64,787	3,763	0.25	3,763
1997	59,140.97	61,546	58,655	3,443	0.25	3,443
1999	4,121.96	4,287	4,086	242	0.25	242
2000	131,347.50	136,544	130,129	7,785	0.25	7,785
2001	214,105.93	222,484	212,032	12,779	0.25	12,779
2004	112,528.68	116,761	111,276	6,879	0.25	6,879
2018	33,946.17	34,414	32,797	2,846	0.25	2,846
	1,290,816.82	1,344,480	1,281,328	74,030		74,030

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

1958	338,477.00	347,376	347,172	8,229	1.49	5,523
1960	24,022.00	24,638	24,624	600	1.49	403
1961	21.00	22	22			

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1962	991.00	1,016	1,015	25	1.49	17
1963	87.00	89	89	2	1.49	1
1964	15.00	15	15	1	1.49	1
1965	339.00	347	347	9	1.49	6
1966	3,966.00	4,059	4,057	108	1.49	72
1968	4,292.00	4,388	4,385	121	1.50	81
1969	563.00	575	575	16	1.50	11
1972	3,871.00	3,950	3,948	117	1.50	78
1973	928.00	947	946	28	1.50	19
1975	15,338.00	15,628	15,619	486	1.50	324
1976	10,472.00	10,663	10,657	339	1.50	226
1979	4,621.00	4,697	4,694	158	1.50	105
1981	927.00	941	940	33	1.50	22
1983	262.00	266	266	9	1.50	6
1984	186,589.00	188,924	188,813	7,105	1.50	4,737
1987	11,630.00	11,743	11,736	475	1.50	317
1988	6,307.00	6,362	6,358	264	1.50	176
1994	26,748.46	26,781	26,765	1,321	1.50	881
1995	65,286.14	65,266	65,228	3,323	1.50	2,215
1997	59,140.95	58,924	58,889	3,209	1.50	2,139
1999	4,121.94	4,091	4,089	239	1.50	159
2000	131,347.48	130,073	129,997	7,918	1.50	5,279
2001	214,105.89	211,534	211,410	13,401	1.50	8,934
2004	112,528.66	110,254	110,189	7,966	1.50	5,311
2018	42,985.49	37,160	37,138	7,997	1.50	5,331
	1,269,983.01	1,270,729	1,269,983	63,499		42,374

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

1973	921,156.00	829,956	824,793	142,421	8.36	17,036
1975	15,338.00	13,744	13,658	2,446	8.37	292
1976	10,472.00	9,355	9,297	1,699	8.38	203
1979	4,621.00	4,090	4,065	787	8.39	94
1981	927.00	815	810	163	8.40	19
1983	466.00	406	403	86	8.41	10
1984	186,590.00	162,094	161,086	34,834	8.41	4,142

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1987	11,630.00	9,967	9,905	2,307	8.43	274
1988	6,307.00	5,379	5,346	1,277	8.43	151
1994	26,748.46	22,019	21,882	6,204	8.45	734
1995	65,286.30	53,367	53,035	15,516	8.45	1,836
1997	59,140.95	47,589	47,293	14,805	8.46	1,750
1999	4,121.94	3,259	3,239	1,089	8.46	129
2000	131,347.48	102,846	102,206	35,709	8.46	4,221
2001	213,621.89	165,536	164,506	59,797	8.46	7,068
2004	154,211.51	115,178	114,461	47,461	8.47	5,603
2013	438,201.00	269,225	267,550	192,561	8.48	22,708
2017	20,066.21	10,209	10,145	10,924	8.49	1,287
2018	40,958.65	19,405	19,284	23,722	8.49	2,794
2021	8,997.87	3,021	3,002	6,446	8.49	759
2022	867,167.52	237,738	236,259	674,267	8.49	79,419
2024	191,657.30	25,827	25,666	175,574	8.49	20,680
	3,379,034.08	2,111,025	2,097,892	1,450,093		171,209

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

1995	266.95	218	197	83	8.45	10
1996	626.95	509	461	198	8.45	23
2005	34,452.18	25,371	22,961	13,214	8.47	1,560
2006	223,451.27	162,017	146,624	88,000	8.47	10,390
2007	71,430.81	50,892	46,057	28,946	8.48	3,413
2009	2,418.09	1,657	1,500	1,039	8.48	123
2010	4,210.00	2,820	2,552	1,868	8.48	220
2012	132,627.00	84,152	76,157	63,102	8.48	7,441
2013	158,055.00	97,107	87,881	78,077	8.48	9,207
2015	606,634.25	344,019	311,334	325,632	8.49	38,355
2016	146,146.24	78,837	71,347	82,107	8.49	9,671
2017	660,354.55	335,953	304,034	389,338	8.49	45,858
2018	1,849,791.80	876,357	793,094	1,149,187	8.49	135,358
2019	403,579.71	175,296	158,641	265,118	8.49	31,227
2020	937,745.51	364,491	329,861	654,772	8.49	77,123
2021	1,142,225.17	383,440	347,009	852,327	8.49	100,392
2022	207,010.46	56,753	51,361	166,000	8.49	19,552

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2023	1,197,011.55	239,633	216,865	1,039,997	8.49	122,497
2024	654,250.50	88,165	79,788	607,175	8.49	71,516
2025	153,864.81			161,558	8.49	19,029
	8,586,152.80	3,367,687	3,047,723	5,967,737		702,965

NEWMAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -3

1959	1,015,330.00	1,021,862	1,010,018	35,772	1.49	24,008
1960	1,394.00	1,403	1,387	49	1.49	33
1961	2,946.00	2,963	2,929	106	1.49	71
1962	2,488.00	2,502	2,473	90	1.49	60
1963	1,318.00	1,325	1,310	48	1.49	32
1964	1,032.00	1,037	1,025	38	1.49	26
1965	15,374.00	15,441	15,262	573	1.49	385
1966	3,360.00	3,373	3,334	127	1.49	85
1967	50.00	50	49	2	1.49	1
1973	27.00	27	27	1	1.50	1
1974	1,686.00	1,686	1,666	70	1.50	47
1975	4,144.00	4,142	4,094	174	1.50	116
1976	13,439.00	13,424	13,268	574	1.50	383
1977	7,795.00	7,782	7,692	337	1.50	225
1983	546.00	543	537	26	1.50	17
1985	34.00	34	34	1	1.50	1
1994	15,615.07	15,336	15,158	925	1.50	617
1995	28,972.00	28,411	28,082	1,759	1.50	1,173
1996	4,277.22	4,188	4,139	266	1.50	177
1997	7,935.40	7,756	7,666	507	1.50	338
1999	161.31	157	155	11	1.50	7
2000	53,615.96	52,084	51,480	3,744	1.50	2,496
2001	30,924.52	29,971	29,624	2,229	1.50	1,486
2003	38,307.92	36,930	36,502	2,955	1.50	1,970
2004	7,790.39	7,488	7,401	623	1.50	415
2005	11,383.55	10,904	10,778	947	1.50	631
2023	116,039.24	68,298	67,506	52,014	1.50	34,676
	1,385,985.58	1,339,117	1,323,596	103,969		69,477

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1962	447,455.00	442,844	460,879			
1963	53,202.00	52,624	54,798			
1964	1,032.00	1,020	1,063			
1965	15,374.00	15,189	15,835			
1966	3,360.00	3,317	3,461			
1967	50.00	49	52			
1973	27.00	27	28			
1974	1,686.00	1,654	1,737			
1975	4,144.00	4,062	4,268			
1976	13,439.00	13,161	13,842			
1977	7,795.00	7,626	8,029			
1983	546.00	531	562			
1985	35.00	34	36			
1994	15,615.06	14,875	16,084			
1995	28,971.98	27,531	29,841			
1996	4,277.21	4,054	4,406			
1997	7,935.39	7,500	8,173			
1999	161.31	152	166			
2000	53,615.94	50,180	55,224			
2001	30,924.48	28,834	31,852			
2003	38,308.88	35,417	39,458			
2004	7,540.49	6,938	7,767			
2005	11,223.76	10,272	11,560			
2023	72,697.99	33,279	50,296	24,583	2.50	9,833
	819,417.49	761,170	819,417	24,583		9,833

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

1965	37,152.00	32,972	38,267
1966	285,387.00	252,708	293,949
1967	43,434.00	38,370	44,737
1973	27.00	23	28
1974	1,686.00	1,462	1,737
1975	4,144.00	3,581	4,268

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
1976	13,439.00	11,578	13,842			
1977	7,795.00	6,693	8,029			
1983	546.00	458	562			
1985	35.00	29	36			
1994	15,615.06	12,300	16,084			
1995	28,971.98	22,640	29,841			
1996	4,277.21	3,315	4,406			
1997	7,935.39	6,098	8,173			
1999	161.31	122	166			
2000	83,961.43	62,620	86,480			
2001	30,924.48	22,805	31,852			
2003	38,309.88	27,537	39,459			
2004	7,539.49	5,344	7,766			
2013	461,958.00	265,330	428,999	46,817	9.48	4,939
2023	67,069.14	12,024	19,441	49,640	9.49	5,231
	1,140,368.37	788,009	1,078,122	96,457		10,170

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 100-R3
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -3

1975	14,707,342.20	13,385,876	9,706,583	5,441,979	6.43	846,342
1977	7,795.00	7,062	5,121	2,908	6.43	452
1978	24,253.00	21,914	15,891	9,090	6.44	1,411
1981	999.00	896	650	379	6.44	59
1983	546.00	486	352	210	6.45	33
1985	35.00	31	22	14	6.45	2
1987	22,016.00	19,343	14,026	8,650	6.46	1,339
1994	15,615.06	13,285	9,633	6,450	6.47	997
1995	59,546.09	50,374	36,528	24,804	6.47	3,834
1996	4,277.21	3,596	2,608	1,798	6.47	278
1997	7,935.39	6,629	4,807	3,367	6.47	520
1999	161.31	133	96	70	6.48	11
2000	53,616.94	43,796	31,758	23,467	6.48	3,621
2001	30,924.48	25,047	18,162	13,690	6.48	2,113
2003	38,312.05	30,445	22,077	17,385	6.48	2,683
2004	7,537.30	5,925	4,296	3,467	6.48	535
2011	108,828.00	76,502	55,474	56,618	6.49	8,724

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -3						
2016	363,304.80	217,218	157,513	216,691	6.49	33,388
2017	18,308.78	10,406	7,546	11,312	6.49	1,743
2018	119,779.99	63,975	46,391	76,983	6.49	11,862
2019	126,105.82	62,343	45,207	84,682	6.49	13,048
2020	604,351.94	270,879	196,424	426,058	6.49	65,648
2024	38,138.13	6,293	4,563	34,719	6.50	5,341
	16,359,729.49	14,322,454	10,385,730	6,464,792		1,003,984

NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2009	24,010,650.00	10,845,767	9,172,440	15,558,529	20.33	765,299
2013	808,896.00	307,562	260,110	573,053	20.37	28,132
2014	116,803.00	41,998	35,518	84,789	20.38	4,160
2015	551,902.00	186,489	157,717	410,742	20.38	20,154
2017	372,742.54	107,760	91,134	292,790	20.40	14,352
2018	71,334.90	18,684	15,801	57,674	20.41	2,826
2021	214,551.04	36,123	30,550	190,438	20.42	9,326
2024	79,264.14	4,670	3,949	77,693	20.44	3,801
	26,226,143.62	11,549,053	9,767,220	17,245,708		848,050

NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2005	550.40	280	173	394	20.29	19
2007	152,779.12	73,587	45,344	112,018	20.31	5,515
2008	20,186.31	9,429	5,810	14,982	20.32	737
2009	64.00	29	18	48	20.33	2
2011	94,960.00	39,695	24,460	73,349	20.35	3,604
2012	1,839.00	735	453	1,441	20.36	71
2013	457,993.00	174,140	107,306	364,427	20.37	17,890
2014	471,692.00	169,603	104,510	381,333	20.38	18,711
2015	311,977.00	105,418	64,959	256,377	20.38	12,580

EL PASO ELECTRIC COMPANY

ACCOUNT 311.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 100-R3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2016	12,694.27	3,988	2,457	10,618	20.39	521
2017	413,732.97	119,610	73,704	352,441	20.40	17,277
2018	12,795,127.28	3,351,283	2,065,069	11,113,912	20.41	544,533
2019	4,343,787.12	1,012,534	623,926	3,850,175	20.41	188,642
2020	444,710.64	89,806	55,339	402,713	20.42	19,721
2021	1,202,281.05	202,421	124,732	1,113,617	20.42	54,536
2022	1,858,743.52	244,425	150,615	1,763,891	20.43	86,338
2023	792,052.68	72,746	44,826	770,988	20.43	37,738
2024	2,620,318.21	154,379	95,129	2,603,799	20.44	127,387
2025	123,595.62			127,303	20.44	6,228
	26,119,084.19	5,824,108	3,588,830	23,313,827		1,142,050
	86,576,715.45	42,677,832	34,659,841	54,804,695		4,074,142
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						13.5 4.71

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 9-2025 NET SALVAGE PERCENT.. -5						
1957	1,952,987.00	2,042,290	1,954,559	96,077	0.25	96,077
1959	34,915.00	36,509	34,941	1,720	0.25	1,720
1960	3,165.00	3,309	3,167	156	0.25	156
1961	584.00	611	585	28	0.25	28
1962	107.00	112	112			
1963	6,331.00	6,619	6,335	313	0.25	313
1964	782.00	818	783	38	0.25	38
1966	949.00	992	949	47	0.25	47
1967	2.00	2	2			
1968	307.00	321	307	15	0.25	15
1970	34.00	36	36			
1972	33,512.00	35,017	33,513	1,675	0.25	1,675
1973	14,376.00	15,020	14,375	720	0.25	720
1974	1,291.00	1,349	1,291	65	0.25	65
1975	217,588.00	227,300	217,534	10,933	0.25	10,933
1976	67,406.00	70,408	67,383	3,393	0.25	3,393
1977	1,904.00	1,989	1,904	96	0.25	96
1978	22,593.00	23,595	22,581	1,141	0.25	1,141
1979	57,878.00	60,438	57,841	2,931	0.25	2,931
1980	497.00	519	497	25	0.25	25
1981	297,424.00	310,506	297,166	15,130	0.25	15,130
1982	29,160.00	30,439	29,131	1,487	0.25	1,487
1983	42,945.00	44,822	42,896	2,196	0.25	2,196
1985	5,883.00	6,138	5,874	303	0.25	303
1987	344.00	359	344	18	0.25	18
1988	3,675.00	3,833	3,668	190	0.25	190
1990	925.00	964	923	49	0.25	49
1992	1,102.00	1,148	1,099	58	0.25	58
1994	13,793.94	14,367	13,750	734	0.25	734
1997	29,458.19	30,657	29,340	1,591	0.25	1,591
2001	34,025.85	35,358	33,839	1,888	0.25	1,888
2004	68,602.54	71,184	68,126	3,907	0.25	3,907
2009	27,902.00	28,846	27,607	1,690	0.25	1,690
2011	559.00	577	552	35	0.25	35
	2,973,007.52	3,106,452	2,973,008	148,650		148,649

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1957	2,295,521.55	2,355,005	2,138,833	271,464	1.42	191,172
1959	3,405.00	3,491	3,171	405	1.43	283
1960	3,465.00	3,552	3,226	412	1.44	286
1961	584.00	598	543	70	1.44	49
1962	107.00	110	100	12	1.45	8
1963	6,331.00	6,484	5,889	759	1.45	523
1964	782.00	801	727	94	1.46	64
1966	949.00	971	882	115	1.46	79
1967	2.00	2	2			
1968	307.00	314	285	37	1.47	25
1970	34.00	35	32	4	1.48	3
1972	33,512.00	34,195	31,056	4,131	1.48	2,791
1973	14,376.00	14,663	13,317	1,778	1.48	1,201
1974	1,291.00	1,316	1,195	160	1.48	108
1975	217,588.00	221,709	201,358	27,110	1.48	18,318
1976	67,406.00	68,647	62,346	8,431	1.48	5,697
1977	1,904.00	1,938	1,760	239	1.49	160
1978	18,659.00	18,977	17,235	2,357	1.49	1,582
1979	290.00	295	268	37	1.49	25
1980	58,973.00	59,901	54,403	7,519	1.49	5,046
1981	298,936.00	303,431	275,578	38,305	1.49	25,708
1982	29,160.00	29,577	26,862	3,756	1.49	2,521
1983	42,945.00	43,527	39,532	5,561	1.49	3,732
1985	48,367.00	48,942	44,449	6,336	1.49	4,252
1987	344.00	347	315	46	1.49	31
1988	3,675.00	3,708	3,368	491	1.49	330
1990	13,381.00	13,469	12,233	1,817	1.50	1,211
1997	29,458.18	29,354	26,660	4,272	1.50	2,848
1999	50,111.81	49,741	45,175	7,442	1.50	4,961
2001	100,256.17	99,067	89,973	15,296	1.50	10,197
2002	284,995.01	280,901	255,116	44,128	1.50	29,419
2004	43,499.06	42,626	38,713	6,961	1.50	4,641
2005	7,295.00	7,125	6,471	1,189	1.50	793
2006	509,765.70	496,052	450,518	84,736	1.50	56,491
2008	181,117.00	174,746	158,706	31,467	1.50	20,978
2010	35.00	33	30	7	1.50	5
2015	49,352.00	45,061	40,925	10,895	1.50	7,263
2016	134,912.00	121,420	110,275	31,383	1.50	20,922
2018	51,403.58	44,449	40,369	13,605	1.50	9,070
2020	72,839.99	58,832	53,432	23,050	1.50	15,367

EL PASO ELECTRIC COMPANY

ACCOUNT 312.00 BOILER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2022	669,874.51	468,915	425,872	277,496	1.50	184,997
2023	21,733.71	13,040	11,843	10,977	1.50	7,318
2024	326,702.94	155,928	141,615	201,423	1.50	134,282
	5,695,646.21	5,323,295	4,834,657	1,145,772		774,757
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	5,411,783.73	4,907,070	4,636,397	1,045,975	7.77	134,617
1975	217,588.00	196,052	185,238	43,230	7.88	5,486
1976	97,454.00	87,540	82,711	19,615	7.92	2,477
1977	1,904.00	1,705	1,611	388	7.96	49
1978	19,958.00	17,809	16,827	4,129	8.00	516
1979	290.00	258	244	61	8.04	8
1980	71,928.00	63,734	60,218	15,306	8.07	1,897
1981	386,123.00	340,779	321,982	83,447	8.11	10,289
1982	29,160.00	25,636	24,222	6,396	8.14	786
1983	234,642.00	205,446	194,114	52,260	8.17	6,397
1985	5,883.00	5,107	4,825	1,352	8.22	164
1987	344.00	296	280	82	8.27	10
1988	6,587.00	5,635	5,324	1,592	8.29	192
1990	18,983.00	16,063	15,177	4,755	8.33	571
1997	29,458.18	23,750	22,440	8,491	8.42	1,008
2000	1,421,260.49	1,114,661	1,053,177	439,147	8.44	52,032
2001	267,970.48	207,920	196,451	84,918	8.45	10,049
2002	401,007.78	307,579	290,613	130,445	8.46	15,419
2004	361,408.85	270,227	255,321	124,158	8.47	14,659
2005	73.07	54	51	26	8.47	3
2006	595,297.21	432,124	408,288	216,774	8.47	25,593
2007	71,044.45	50,681	47,885	26,711	8.48	3,150
2008	1,157,793.64	810,776	766,054	449,629	8.48	53,022
2009	86,895.00	59,621	56,332	34,907	8.48	4,116
2010	312,197.00	209,226	197,685	130,122	8.49	15,327
2011	193.00	126	119	84	8.49	10
2012	241,994.00	153,663	145,187	108,907	8.49	12,828
2013	74,141.00	45,576	43,062	34,786	8.49	4,097
2015	1,180,874.00	670,585	633,596	606,322	8.49	71,416

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RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2016	912,198.71	492,869	465,682	492,126	8.49	57,965
2017	775,785.28	394,694	372,923	441,652	8.50	51,959
2018	902,538.20	427,643	404,054	543,611	8.50	63,954
2019	219,643.40	95,431	90,167	140,459	8.50	16,525
2020	577,470.85	224,572	212,185	394,160	8.50	46,372
2021	748,761.75	251,584	237,707	548,493	8.50	64,529
2022	6,383,551.89	1,748,541	1,652,092	5,050,638	8.50	594,193
2023	22,178.20	4,436	4,191	19,096	8.50	2,247
2024	2,692,984.04	362,531	342,534	2,485,099	8.50	292,365
2025	3,501,951.84			3,677,049	8.50	432,594
	29,441,300.04	14,232,000	13,446,967	17,466,398		2,068,891

RIO GRANDE COMMON
INTERIM SURVIVOR CURVE.. IOWA 65-R4
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. -5

2011	12,940.00	8,456	8,809	4,778	8.49	563
2013	64,743.00	39,799	41,459	26,521	8.49	3,124
2015	802,691.00	455,825	474,834	367,992	8.49	43,344
2016	1,021.00	552	575	497	8.49	59
2018	58,049.89	27,505	28,652	32,300	8.50	3,800
2021	152,457.35	51,226	53,362	106,718	8.50	12,555
2023	20,396.10	4,079	4,249	17,167	8.50	2,020
2024	21,744.50	2,927	3,049	19,783	8.50	2,327
	1,134,042.84	590,369	614,988	575,757		67,792

NEWMAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 65-R4
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -3

1960	2,933,802.21	2,949,927	3,021,816
1961	1,348.00	1,355	1,388
1963	30,740.00	30,882	31,662
1966	4,207.00	4,222	4,333
1967	2,382.00	2,389	2,453

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1968	5,741.00	5,757	5,913			
1969	5,416.00	5,429	5,578			
1970	551.00	552	568			
1972	1,296.00	1,297	1,335			
1973	32.00	32	33			
1975	20,973.00	20,963	21,602			
1976	23,988.00	23,964	24,708			
1977	47,202.00	47,119	48,618			
1979	70,512.00	70,303	72,627			
1980	3,899.00	3,885	4,016			
1981	14,402.00	14,340	14,834			
1983	16,341.00	16,247	16,831			
1985	8,849.00	8,784	9,114			
1986	1,411.00	1,399	1,453			
1988	13,676.00	13,537	14,086			
1990	89,243.00	88,118	91,920			
1992	73.00	72	75			
1994	22,268.21	21,873	22,936			
1995	245,317.10	240,601	252,677			
1997	30,257.73	29,576	31,165			
1999	882,397.44	859,191	908,869			
2004	39,363.99	37,839	40,545			
2006	2,403,287.56	2,294,089	2,475,386			
2012	117.00	108	121			
2015	261.00	234	269			
2016	313,276.00	276,577	322,674			
2017	1,125,420.20	976,159	1,159,183			
2018	209,498.46	177,704	215,783			
2019	129,088.61	106,369	132,961			
2020	272,301.61	215,746	280,471			
2023	98,828.82	58,168	101,794			
2025	69,560.47		48,242	23,405	1.50	15,603
	9,137,328.41	8,604,807	9,388,043	23,405		15,603

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CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1962	2,749,530.00	2,721,114	2,643,439	188,577	2.35	80,246
1963	14,360.06	14,204	13,799	992	2.36	420
1966	4,207.00	4,153	4,034	299	2.40	125
1967	2,382.00	2,350	2,283	171	2.41	71
1968	5,741.00	5,659	5,497	416	2.42	172
1969	5,416.00	5,335	5,183	396	2.42	164
1970	551.00	542	527	41	2.43	17
1972	1,296.00	1,274	1,238	97	2.44	40
1973	32.00	31	30	3	2.44	1
1975	20,973.00	20,562	19,975	1,627	2.45	664
1976	23,988.00	23,493	22,822	1,885	2.46	766
1977	47,202.00	46,186	44,868	3,750	2.46	1,524
1979	73,071.00	71,344	69,307	5,956	2.47	2,411
1980	3,899.00	3,803	3,694	322	2.47	130
1981	14,402.00	14,032	13,631	1,203	2.47	487
1983	19,475.00	18,924	18,384	1,675	2.48	675
1985	8,849.00	8,576	8,331	783	2.48	316
1986	1,411.00	1,366	1,327	126	2.48	51
1988	6,211.00	5,990	5,819	578	2.49	232
1990	1,619.00	1,556	1,512	156	2.49	63
1992	73.00	70	68	7	2.49	3
1994	22,850.55	21,779	21,157	2,379	2.49	955
1995	1,206.94	1,148	1,115	128	2.49	51
1997	30,257.70	28,614	27,797	3,368	2.49	1,353
1999	552,679.41	519,199	504,378	64,882	2.50	25,953
2000	784,646.73	734,552	713,584	94,602	2.50	37,841
2001	1,108,368.75	1,033,714	1,004,206	137,414	2.50	54,966
2004	13,138.14	12,091	11,746	1,786	2.50	714
2005	225,391.26	206,335	200,445	31,708	2.50	12,683
2010	85,771.00	75,716	73,555	14,789	2.50	5,916
2013	317.00	270	262	64	2.50	26
2014	395,038.00	331,537	322,073	84,816	2.50	33,926
2015	11,926.00	9,827	9,546	2,737	2.50	1,095
2016	176,706.00	142,441	138,375	43,632	2.50	17,453
2017	247,824.58	194,482	188,930	66,329	2.50	26,532
2018	2,058,917.66	1,562,606	1,518,001	602,684	2.50	241,074
2019	240,729.61	175,024	170,028	77,924	2.50	31,170
2020	148,152.10	101,732	98,828	53,769	2.50	21,508
2022	1,261,058.35	708,480	688,256	610,634	2.50	244,254

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
2023	352,875.64	161,537	156,926	206,536	2.50	82,614
2024	7,571,064.76	2,599,373	2,525,173	5,273,024	2.50	2,109,210
2025	63,939.96			65,858	2.50	26,343
	18,357,548.20	11,591,021	11,260,150	7,648,125		3,064,215
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
1966	2,198,444.99	1,976,707	1,798,875	465,524	7.81	59,606
1967	206,675.00	185,140	168,484	44,391	7.95	5,584
1968	5,741.00	5,124	4,663	1,250	8.08	155
1969	5,416.00	4,816	4,383	1,196	8.20	146
1970	551.00	488	444	123	8.31	15
1972	1,296.00	1,140	1,037	297	8.49	35
1973	32.00	28	25	7	8.57	1
1975	20,973.00	18,262	16,619	4,983	8.70	573
1976	23,988.00	20,811	18,939	5,769	8.76	659
1977	47,202.00	40,803	37,132	11,486	8.81	1,304
1979	61,908.00	53,102	48,325	15,441	8.91	1,733
1980	3,899.00	3,331	3,031	985	8.95	110
1981	14,402.00	12,251	11,149	3,685	9.00	409
1983	16,341.00	13,780	12,540	4,291	9.07	473
1985	8,849.00	7,390	6,725	2,389	9.14	261
1986	1,411.00	1,172	1,067	387	9.17	42
1988	13,676.00	11,239	10,228	3,858	9.23	418
1990	81,092.00	65,844	59,920	23,604	9.28	2,544
1992	73.00	58	53	22	9.32	2
1994	207,012.09	163,505	148,795	64,427	9.35	6,891
1995	1,206.95	946	861	382	9.37	41
1997	30,257.70	23,297	21,201	9,964	9.40	1,060
1999	111,553.83	84,238	76,660	38,241	9.42	4,060
2004	171,533.26	121,718	110,768	65,911	9.46	6,967
2005	250,287.74	174,902	159,167	98,629	9.46	10,426
2007	31,353.08	21,148	19,245	13,048	9.47	1,378
2008	351,350.57	232,186	211,298	150,593	9.48	15,885
2009	392,201.00	253,550	230,740	173,227	9.48	18,273
2011	668.00	410	373	315	9.48	33

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
2016	1,316,151.00	659,856	600,493	755,143	9.49	79,572
2017	44,927.22	21,166	19,262	27,013	9.49	2,846
2018	233,349.52	101,882	92,716	147,634	9.50	15,540
2019	292,958.29	116,686	106,188	195,559	9.50	20,585
2020	1,510,837.40	536,612	488,336	1,067,826	9.50	112,403
2021	4,420,798.10	1,349,179	1,227,802	3,325,620	9.50	350,065
2022	5,159,780.03	1,275,498	1,160,749	4,153,824	9.50	437,245
2023	1,977,142.18	354,160	322,298	1,714,158	9.50	180,438
2024	704,568.77	84,385	76,793	648,912	9.50	68,307
2025	206,175.84			212,361	9.50	22,354
	20,126,082.56	7,996,810	7,277,386	13,452,479		1,428,439

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 65-R4
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -3

1988	116,835.94	102,420	114,873	5,468	6.39	856
1990	1,619.00	1,407	1,578	89	6.41	14
1992	73.00	63	71	5	6.42	1
1994	22,850.55	19,465	21,832	1,704	6.44	265
1995	2,488.49	2,107	2,363	200	6.45	31
1996	13,753.72	11,578	12,986	1,181	6.45	183
1997	40,792.36	34,110	38,257	3,759	6.46	582
1999	58,852.47	48,502	54,399	6,219	6.47	961
2004	328,880.51	258,752	290,214	48,533	6.48	7,490
2005	85,869.00	66,777	74,897	13,549	6.48	2,091
2007	21.35	16	18	4	6.49	1
2012	99,967.00	68,679	77,030	25,936	6.49	3,996
2014	2,191,918.11	1,418,633	1,591,127	666,549	6.50	102,546
2015	136,361.04	85,089	95,435	45,017	6.50	6,926
2018	141,053.26	75,333	84,493	60,792	6.50	9,353
2019	28,482.04	14,082	15,794	13,542	6.50	2,083
2020	1,801,852.73	806,912	905,026	950,883	6.50	146,290
2021	755,398.77	296,402	332,442	445,619	6.50	68,557

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2031 NET SALVAGE PERCENT.. -3						
2022	771,957.92	251,090	281,620	513,496	6.50	78,999
2023	554,717.51	134,435	150,781	420,578	6.50	64,704
2024	1,045,412.07	173,673	194,790	881,984	6.50	135,690
	8,199,156.84	3,869,525	4,340,027	4,105,105		631,619

NEWMAN UNIT 5 INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2009	284,318.00	128,944	99,432	193,415	20.30	9,528
2011	103,096,267.72	43,242,348	33,345,385	72,843,771	20.35	3,579,546
2014	33,449.00	12,062	9,301	25,151	20.40	1,233
2015	665,280.00	225,108	173,587	511,651	20.42	25,056
2016	313,034.00	98,523	75,974	246,451	20.43	12,063
2017	866,997.74	250,971	193,531	699,477	20.44	34,221
2018	431,841.46	113,308	87,375	357,422	20.45	17,478
2019	4,054,167.40	947,237	730,441	3,445,351	20.45	168,477
2020	58,610.82	11,856	9,142	51,227	20.46	2,504
2021	2,057,482.34	346,427	267,140	1,852,067	20.47	90,477
2022	6,980,554.65	919,022	708,684	6,481,288	20.47	316,624
2023	7,896,461.99	723,625	558,007	7,575,348	20.48	369,890
2024	1,208,838.28	71,618	55,227	1,189,877	20.48	58,099
	127,947,303.40	47,091,049	36,313,226	95,472,496		4,685,196

NEWMAN COMMON INTERIM SURVIVOR CURVE.. IOWA 65-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2010	0.59			1	20.33	
2011	10,456.69	4,386	2,865	7,906	20.35	389
2012	2,397,353.00	961,066	627,686	1,841,588	20.37	90,407
2013	416,566.00	158,796	103,712	325,351	20.39	15,956
2015	528.00	179	117	427	20.42	21
2016	248,959.73	78,357	51,176	205,252	20.43	10,047
2017	3,450,256.60	998,750	652,298	2,901,467	20.44	141,950

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YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 65-R4						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2018	99,691.21	26,157	17,084	85,598	20.45	4,186
2019	9,731.17	2,274	1,485	8,538	20.45	418
2020	31,003.20	6,271	4,096	27,838	20.46	1,361
2022	24,079.27	3,170	2,070	22,731	20.47	1,110
2023	122,609.86	11,236	7,338	118,950	20.48	5,808
2024	87,622.86	5,191	3,390	86,861	20.48	4,241
2025	318,529.35			328,085	20.48	16,020
	7,217,387.53	2,255,833	1,473,316	5,960,593		291,914
	230,228,803.55	104,661,161	91,921,768	145,998,780		13,177,075
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.1						5.72

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1983	316,489.00	313,847	316,579	9,404	1.47	6,397
1992	11,008.00	10,824	10,918	420	1.48	284
	327,497.00	324,671	327,497	9,824		6,681
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -3						
1976	4,473,970.42	4,052,534	3,357,533	1,250,656	5.56	224,938
1978	14,739.00	13,276	10,999	4,182	5.68	736
1981	16,258.00	14,519	12,029	4,717	5.82	810
1982	13,482.00	12,001	9,943	3,944	5.87	672
1983	103,713.00	92,025	76,243	30,581	5.91	5,174
1994	21,573.67	18,276	15,142	7,079	6.22	1,138
2005	269,140.04	208,343	172,613	104,602	6.37	16,421
2006	1,214,289.08	928,045	768,887	481,830	6.38	75,522
2007	211,049.46	159,042	131,767	85,614	6.39	13,398
2008	773,305.00	573,802	475,396	321,108	6.40	50,173
2010	1,590,460.00	1,138,613	943,343	694,830	6.41	108,398
2011	23,225.00	16,273	13,482	10,440	6.42	1,626
2012	19,378.00	13,261	10,987	8,973	6.42	1,398
2014	1,367,730.00	882,730	731,344	677,418	6.43	105,353
2015	570,066.61	354,615	293,799	293,369	6.44	45,554
2016	3,223,034.91	1,921,491	1,591,960	1,727,766	6.44	268,287
2017	602,564.82	341,291	282,760	337,881	6.45	52,385
2019	1,573,463.20	774,987	642,078	978,589	6.46	151,484
2020	3,226,444.47	1,440,059	1,193,092	2,130,146	6.46	329,744
2021	7,213,820.08	2,823,786	2,339,513	5,090,722	6.46	788,037
2022	159,699.71	51,926	43,021	121,470	6.46	18,803
2024	47,552,187.42	7,877,253	6,526,321	42,452,432	6.47	6,561,427
2025	119,847.29			123,443	6.47	19,079
	74,353,441.18	23,708,148	19,642,253	56,941,792		8,840,557

EL PASO ELECTRIC COMPANY

ACCOUNT 313.00 ENGINES AND ENGINE-DRIVEN GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 50-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2009	31,009,816.68	14,095,171	10,417,263	21,522,848	19.13	1,125,084
2010	1,153.00	505	373	814	19.22	42
2011	1,348.00	566	418	970	19.31	50
2012	17,187.00	6,898	5,098	12,605	19.39	650
2013	3,794,837.00	1,449,496	1,071,273	2,837,409	19.46	145,807
2014	59,128.00	21,347	15,777	45,125	19.53	2,311
2015	76,613.16	25,944	19,174	59,737	19.60	3,048
2016	9,196,682.64	2,898,989	2,142,545	7,330,039	19.66	372,840
2017	187,497.81	54,333	40,156	152,967	19.72	7,757
2018	1,299,787.62	341,001	252,022	1,086,759	19.78	54,942
2019	2,049,572.36	478,366	353,544	1,757,515	19.83	88,629
2020	853,160.48	172,341	127,371	751,384	19.88	37,796
2021	3,854,258.33	648,600	479,358	3,490,528	19.92	175,227
2023	3,597,480.25	329,040	243,182	3,462,222	20.01	173,025
2025	5,784,571.69			5,958,109	20.08	296,719
	61,783,094.02	20,522,597	15,167,556	48,469,031		2,483,927
	136,464,032.20	44,555,416	35,137,306	105,420,647		11,331,165
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.3						8.30

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 9-2025						
NET SALVAGE PERCENT.. -5						
1957	2,648,949.00	2,769,798	2,652,175	129,221	0.25	129,221
1959	87,471.00	91,453	87,569	4,275	0.25	4,275
1960	1,740.00	1,819	1,742	85	0.25	85
1961	1,580.00	1,652	1,582	77	0.25	77
1962	407.00	425	407	20	0.25	20
1965	87.00	91	91			
1966	944.00	987	945	46	0.25	46
1970	1,577.00	1,648	1,578	78	0.25	78
1973	17,661.00	18,449	17,665	879	0.25	879
1976	30,882.00	32,252	30,882	1,544	0.25	1,544
1977	5,457.00	5,698	5,456	274	0.25	274
1979	5,726.00	5,978	5,724	288	0.25	288
1980	509.00	531	508	26	0.25	26
1981	1,701.00	1,775	1,700	86	0.25	86
1982	4,872.00	5,085	4,869	247	0.25	247
1983	6,687.00	6,978	6,682	340	0.25	340
1985	1,882.00	1,963	1,880	96	0.25	96
1986	1,354.00	1,412	1,352	70	0.25	70
1987	1,532.00	1,598	1,530	78	0.25	78
1990	3,754.00	3,913	3,747	195	0.25	195
1993	509,331.00	530,546	508,013	26,784	0.25	26,784
1994	538.01	560	536	29	0.25	29
1995	17,943.45	18,681	17,888	953	0.25	953
1999	74,195.78	77,150	73,873	4,032	0.25	4,032
2006	26.73	28	28			
2007	13,742.98	14,230	13,626	805	0.25	805
2008	29,363.91	30,381	29,090	1,742	0.25	1,742
2009	52,515.00	54,285	51,979	3,162	0.25	3,162
2011	4,931.00	5,086	4,870	308	0.25	308
2015	32,638.00	33,430	32,010	2,260	0.25	2,260
	3,559,997.86	3,717,882	3,559,998	178,000		178,000

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1958	2,575,998.00	2,638,611	1,908,708	796,090	1.47	541,558
1959	300.00	307	222	93	1.47	63

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1960	1,440.00	1,474	1,066	446	1.47	303
1961	1,580.00	1,617	1,170	489	1.47	333
1962	407.00	416	301	126	1.47	86
1963	10,589.00	10,830	7,834	3,284	1.48	2,219
1965	87.00	89	64	27	1.48	18
1966	944.00	965	698	293	1.48	198
1970	1,577.00	1,609	1,164	492	1.48	332
1973	17,661.00	17,990	13,014	5,531	1.49	3,712
1974	106,426.00	108,352	78,379	33,368	1.49	22,395
1976	30,882.00	31,408	22,720	9,706	1.49	6,514
1977	5,457.00	5,547	4,013	1,717	1.49	1,152
1979	5,726.00	5,813	4,205	1,807	1.49	1,213
1980	509.00	516	373	161	1.49	108
1981	1,701.00	1,725	1,248	538	1.49	361
1982	4,872.00	4,936	3,571	1,545	1.49	1,037
1983	6,687.00	6,770	4,897	2,124	1.49	1,426
1984	1,882.00	1,904	1,377	599	1.49	402
1986	1,354.00	1,367	989	433	1.49	291
1987	1,532.00	1,546	1,118	490	1.49	329
1990	3,754.00	3,776	2,731	1,210	1.49	812
1994	538.01	538	389	176	1.49	118
1995	17,943.45	17,921	12,964	5,877	1.50	3,918
1997	862,356.73	858,408	620,952	284,523	1.50	189,682
1999	21,357.86	21,178	15,320	7,106	1.50	4,737
2005	25,662.02	25,040	18,113	8,832	1.50	5,888
2006	29.40	29	21	10	1.50	7
2008	12,055.56	11,621	8,406	4,252	1.50	2,835
2016	110,958.00	99,783	72,181	44,325	1.50	29,550
2020	2,098,804.70	1,693,622	1,225,126	978,619	1.50	652,413
2021	122,305.62	93,334	67,516	60,905	1.50	40,603
2022	169,954.21	118,835	85,962	92,490	1.50	61,660
	6,223,330.56	5,787,877	4,186,812	2,347,686		1,576,273

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
1973	5,753,858.18	5,163,895	4,150,756	1,890,795	7.99	236,645
1974	7,924.00	7,093	5,701	2,619	8.01	327
1976	30,882.00	27,482	22,090	10,336	8.06	1,282
1977	5,457.00	4,842	3,892	1,838	8.08	227
1978	80,616.00	71,300	57,311	27,336	8.10	3,375
1979	5,726.00	5,048	4,058	1,955	8.12	241
1980	509.00	447	359	175	8.14	21
1981	1,701.00	1,489	1,197	589	8.15	72
1982	4,872.00	4,250	3,416	1,699	8.17	208
1983	6,687.00	5,809	4,669	2,352	8.19	287
1985	13,975.00	12,041	9,679	4,995	8.22	608
1986	1,354.00	1,162	934	488	8.23	59
1987	1,532.00	1,308	1,051	557	8.24	68
1988	235.00	200	161	86	8.25	10
1990	3,754.00	3,157	2,538	1,404	8.28	170
1993	15,179.66	12,538	10,078	5,861	8.31	705
1994	538.01	441	354	210	8.32	25
1995	17,943.46	14,617	11,749	7,091	8.33	851
1999	21,357.86	16,833	13,530	8,895	8.36	1,064
2000	2,196,999.57	1,714,566	1,378,174	928,676	8.37	110,953
2004	376,079.70	280,087	225,135	169,749	8.39	20,232
2005	14,749.49	10,828	8,704	6,783	8.40	808
2007	20,450.85	14,533	11,682	9,792	8.41	1,164
2008	140,999.30	98,385	79,082	68,967	8.41	8,201
2010	3,186.00	2,129	1,711	1,634	8.42	194
2011	142.00	92	74	75	8.43	9
2013	84,453.00	51,760	41,605	47,071	8.43	5,584
2015	128,932.00	72,976	58,658	76,720	8.44	9,090
2016	74,204.00	39,968	32,126	45,788	8.44	5,425
2018	1,577,279.19	745,645	599,352	1,056,791	8.45	125,064
2019	8,010.23	3,472	2,791	5,620	8.45	665
2020	1,423,956.19	551,906	443,624	1,051,530	8.46	124,294
2022	12,814,670.30	3,504,998	2,817,329	10,638,075	8.46	1,257,456
	24,838,212.99	12,445,297	10,003,571	16,076,552		1,915,384

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1960	3,149,538.67	3,163,054	3,244,025			
1963	4,924.00	4,940	5,072			
1966	558.00	559	575			
1968	5,143.00	5,151	5,297			
1972	168,741.00	168,721	173,803			
1976	582.00	581	599			
1977	336.00	335	346			
1980	5,191.00	5,166	5,347			
1981	2,376.00	2,363	2,447			
1982	3,363.00	3,342	3,464			
1983	32,328.00	32,105	33,298			
1990	477.00	471	491			
1993	876,964.00	861,984	903,273			
1995	1,310,387.34	1,283,834	1,349,699			
1999	1,184.21	1,152	1,220			
2000	1,960,390.13	1,902,795	2,019,202			
2001	8,542.98	8,273	8,799			
2004	97,010.48	93,163	99,921			
2006	1,191,724.24	1,136,557	1,227,476			
2007	52,088.00	49,477	53,651			
2010	8,959.00	8,381	9,228			
2011	38,896.00	36,153	40,063			
2014	3,235,641.00	2,930,219	3,248,225	84,485	1.50	56,323
2016	165,785.00	146,248	162,120	8,639	1.50	5,759
2017	117,087.19	101,478	112,491	8,109	1.50	5,406
2018	76,629.75	64,950	71,999	6,930	1.50	4,620
2020	298,354.02	236,170	261,801	45,504	1.50	30,336
2021	1,026,952.14	768,759	852,190	205,571	1.50	137,047
2022	273,332.85	187,478	207,824	73,709	1.50	49,139
2023	692,873.80	406,929	451,092	262,568	1.50	175,045
2024	1,107,489.55	518,512	574,784	565,930	1.50	377,287
	15,913,849.35	14,129,300	15,129,821	1,261,444		840,962

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1962	2,352,508.27	2,322,041	2,423,084			
1963	131,311.00	129,551	135,250			
1966	559.00	551	576			
1968	5,143.00	5,058	5,297			
1976	582.00	569	599			
1977	336.00	328	346			
1980	5,191.00	5,053	5,347			
1981	2,376.00	2,310	2,447			
1982	3,363.00	3,266	3,464			
1983	349.00	338	359			
1990	477.00	458	491			
1995	1,301,972.32	1,235,600	1,341,031			
1999	1,184.19	1,111	1,220			
2000	662,637.90	619,507	682,517			
2001	869,304.19	809,695	895,383			
2004	66,777.11	61,382	68,780			
2005	1,912,890.75	1,749,094	1,970,277			
2010	243.00	214	250			
2014	2,691,450.00	2,255,373	2,744,987	27,207	2.50	10,883
2015	23,176.00	19,066	23,205	666	2.50	266
2018	1,213,525.43	919,612	1,119,249	130,683	2.50	52,273
2019	110,585.30	80,283	97,711	16,191	2.50	6,476
2020	1,180,383.62	808,905	984,508	231,287	2.50	92,515
2021	51,697.19	32,705	39,805	13,443	2.50	5,377
2022	122,889.35	68,937	83,902	42,674	2.50	17,070
2023	55,244.48	25,219	30,694	26,208	2.50	10,483
2025	35,324.42			36,384	2.50	14,554
	12,801,480.52	11,156,226	12,660,782	524,743		209,897

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

1966	2,901,916.14	2,561,550	2,988,974
1967	222,425.00	195,863	229,098
1968	5,143.00	4,518	5,297
1976	582.00	499	599
1977	335.00	286	345

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
1980	5,191.00	4,392	5,347			
1981	2,376.00	2,002	2,447			
1982	3,363.00	2,823	3,464			
1983	349.00	292	359			
1990	477.00	385	489	3	9.22	
1994	430,949.75	338,235	429,425	14,453	9.27	1,559
1999	56,979.76	42,807	54,348	4,341	9.32	466
2001	8,542.95	6,278	7,971	829	9.34	89
2005	42,346.06	29,455	37,396	6,220	9.37	664
2007	70,776.72	47,546	60,365	12,535	9.38	1,336
2008	315,516.15	207,702	263,700	61,282	9.39	6,526
2009	679,380.00	437,666	555,664	144,098	9.39	15,346
2010	2,169.00	1,363	1,730	504	9.40	54
2011	5,154.00	3,151	4,001	1,308	9.41	139
2013	48,273.00	27,649	35,103	14,618	9.42	1,552
2014	103,176.00	56,835	72,158	34,113	9.42	3,621
2015	171,938.00	90,569	114,987	62,109	9.42	6,593
2016	69,037.00	34,486	43,784	27,324	9.43	2,898
2017	90,029.62	42,272	53,669	39,062	9.43	4,142
2019	1,341,090.71	532,942	676,627	704,697	9.44	74,650
2020	126,434.28	44,797	56,875	73,353	9.44	7,770
2021	65,139.96	19,813	25,155	41,939	9.45	4,438
2022	227,009.13	55,913	70,988	162,832	9.45	17,231
2023	921,351.37	165,077	209,583	739,409	9.45	78,244
2024	9,329,464.78	1,114,684	1,415,210	8,194,139	9.45	867,105
	17,246,915.38	6,071,850	7,425,156	10,339,167		1,094,423

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -3

1975	7,552,969.41	6,848,190	6,222,416	1,557,143	6.24	249,542
1977	336.00	303	275	71	6.26	11
1978	54,860.00	49,396	44,882	11,624	6.27	1,854
1979	169,001.00	151,785	137,915	36,156	6.28	5,757
1980	5,191.00	4,650	4,225	1,122	6.29	178
1981	3,117.00	2,784	2,530	681	6.30	108
1982	3,363.00	2,995	2,721	743	6.31	118

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -3						
1983	424.00	376	342	95	6.32	15
1990	477.00	413	375	116	6.37	18
1995	1,362,236.32	1,149,072	1,044,072	359,031	6.40	56,099
1996	7,236,555.43	6,066,378	5,512,044	1,941,608	6.41	302,903
1999	1,184.19	972	883	337	6.42	52
2000	834,457.14	679,986	617,850	241,641	6.42	37,639
2001	3,211,265.78	2,593,922	2,356,894	950,709	6.43	147,855
2004	2,805,168.50	2,199,411	1,998,433	890,890	6.44	138,337
2006	220,841.69	169,035	153,589	73,878	6.44	11,472
2007	1,271,795.15	959,511	871,833	438,116	6.45	67,925
2008	42,965.05	31,924	29,007	15,247	6.45	2,364
2009	3,200,491.00	2,337,882	2,124,251	1,172,255	6.45	181,745
2010	26,199.00	18,770	17,055	9,930	6.46	1,537
2012	1,468,751.00	1,005,930	914,010	598,803	6.46	92,694
2016	3,454,586.15	2,060,389	1,872,115	1,686,109	6.47	260,604
2017	67,288.64	38,145	34,659	34,648	6.47	5,355
2018	252,772.19	134,739	122,427	137,929	6.47	21,318
2019	9,943,673.65	4,906,627	4,458,269	5,783,715	6.47	893,928
2020	7,419,046.67	3,313,176	3,010,424	4,631,194	6.48	714,690
2021	4,291,720.74	1,679,337	1,525,882	2,894,590	6.48	446,696
2022	204,445.68	66,335	60,273	150,306	6.48	23,195
2023	146,136.19	35,365	32,133	118,387	6.48	18,270
2024	12,807,865.94	2,118,915	1,925,293	11,266,809	6.48	1,738,705
2025	170,111.55			175,215	6.48	27,039
	68,229,296.06	38,626,713	35,097,080	35,179,095		5,448,023

NEWMAN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2011	38,355,993.84	15,993,487	10,037,449	29,469,225	19.95	1,477,154
2012	156,960.00	62,585	39,278	122,391	19.98	6,126
2016	21,560.80	6,756	4,240	17,968	20.08	895
2017	21,481,741.32	6,189,360	3,884,418	18,241,776	20.11	907,100
2018	1,001,016.75	261,494	164,113	866,935	20.13	43,067
2019	463,281.94	107,652	67,562	409,618	20.15	20,328
2020	30,450.55	6,130	3,847	27,517	20.17	1,364
2021	528,873.34	88,569	55,586	489,154	20.19	24,228

EL PASO ELECTRIC COMPANY

ACCOUNT 314.00 TURBOGENERATOR UNITS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2022	1,446,264.08	189,826	119,134	1,370,518	20.20	67,847
2023	460,196.98	41,888	26,289	447,714	20.22	22,142
2024	1,461,540.55	86,289	54,155	1,451,232	20.23	71,737
2025	304,578.99			313,716	20.25	15,492
	65,712,459.14	23,034,036	14,456,070	53,227,763		2,657,480

NEWMAN COMMON

INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2009	30,272.00	13,636	15,802	15,378	19.89	773
2019	27,824.94	6,466	7,493	21,166	20.15	1,050
2020	492,074.51	99,061	114,799	392,038	20.17	19,437
2021	67,317.33	11,273	13,064	56,273	20.19	2,787
2022	28,456.82	3,735	4,328	24,982	20.20	1,237
2023	265,627.85	24,178	28,019	245,577	20.22	12,145
2024	53,021.99	3,130	3,627	50,985	20.23	2,520
	964,595.44	161,479	187,133	806,400		39,949
	215,490,137.30	115,130,660	102,706,422	119,940,850		13,960,391

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 8.6 6.48

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 9-2025						
NET SALVAGE PERCENT.. -5						
1957	532,902.00	557,214	473,722	85,826	0.25	85,826
1959	2,400.00	2,509	2,133	387	0.25	387
1960	841.00	879	747	136	0.25	136
1961	92.00	96	82	15	0.25	15
1966	8.00	8	8			
1967	12.00	13	13			
1969	537.00	561	477	87	0.25	87
1972	659.00	688	585	107	0.25	107
1974	470.00	491	417	76	0.25	76
1976	1,545.00	1,614	1,372	250	0.25	250
1983	112.00	117	99	18	0.25	18
1984	8,814.00	9,196	7,818	1,437	0.25	1,437
1986	17,443.00	18,194	15,468	2,848	0.25	2,848
1988	10,329.00	10,770	9,156	1,689	0.25	1,689
1994	10,166.61	10,588	9,001	1,674	0.25	1,674
1997	14,870.91	15,473	13,154	2,460	0.25	2,460
2001	71,186.11	73,963	62,880	11,866	0.25	11,866
2007	99,670.60	103,206	87,741	16,913	0.25	16,913
2008	2,751.42	2,847	2,420	469	0.25	469
2010	64.00	66	56	11	0.25	11
2011	1.00	1	1			
2014	59,220.00	60,792	51,682	10,499	0.25	10,499
	834,094.65	869,286	739,033	136,766		136,768

RIO GRANDE UNIT 7
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -5

1958	459,339.01	470,504	440,877	41,429	1.47	28,183
1959	5,863.00	6,004	5,626	530	1.47	361
1960	841.00	861	807	76	1.47	52
1961	92.00	94	88	9	1.47	6
1966	8.00	8	8			
1967	12.00	12	11	1	1.48	1
1969	537.00	548	513	50	1.48	34
1971	659.00	672	630	62	1.48	42
1974	470.00	479	449	45	1.49	30
1977	1,545.00	1,570	1,471	151	1.49	101

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1983	112.00	113	106	12	1.49	8
1985	8,814.00	8,908	8,347	908	1.49	609
1990	27,680.00	27,839	26,086	2,978	1.49	1,999
1994	10,166.61	10,173	9,532	1,143	1.49	767
1997	14,870.91	14,803	13,871	1,744	1.50	1,163
2008	5,154.23	4,969	4,656	756	1.50	504
2009	184.00	176	165	28	1.50	19
2012	469.00	441	413	79	1.50	53
2014	70,143.00	64,755	60,677	12,973	1.50	8,649
2015	24,070.00	21,960	20,577	4,696	1.50	3,131
2018	143,910.98	124,346	116,516	34,590	1.50	23,060
2019	57,347.82	48,124	45,094	15,122	1.50	10,081
2020	39,528.62	31,897	29,888	11,617	1.50	7,745
2021	32,117.79	24,510	22,967	10,757	1.50	7,171
2023	363,003.31	217,334	203,649	177,505	1.50	118,337
	1,266,938.28	1,081,100	1,013,026	317,260		212,106

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

1973	672,084.55	603,173	521,736	183,953	7.99	23,023
1976	1,545.00	1,375	1,189	433	8.06	54
1983	112.00	97	84	34	8.19	4
1985	13,423.00	11,566	10,004	4,090	8.22	498
1986	18,932.00	16,242	14,049	5,830	8.23	708
1987	2,176.00	1,858	1,607	678	8.24	82
1994	10,166.61	8,341	7,215	3,460	8.32	416
1995	187.51	153	132	65	8.33	8
1997	14,870.91	11,931	10,320	5,294	8.34	635
1999	46,243.03	36,446	31,525	17,030	8.36	2,037
2004	1,167,106.75	869,208	751,853	473,610	8.39	56,449
2010	608,846.00	406,773	351,853	287,435	8.42	34,137
2013	15,816.00	9,693	8,384	8,222	8.43	975
2015	864,898.37	489,535	423,441	484,702	8.44	57,429
2016	2,746.00	1,479	1,279	1,604	8.44	190
2018	243,748.16	115,230	99,672	156,263	8.45	18,493
2019	2,852,620.73	1,236,410	1,069,477	1,925,775	8.45	227,902

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2020	443,705.47	171,974	148,755	317,136	8.46	37,487
2021	72,730.25	24,349	21,062	55,305	8.46	6,537
2022	2,026,728.01	554,339	479,495	1,648,569	8.46	194,866
2024	246,554.60	33,326	28,827	230,056	8.46	27,193
	9,325,240.95	4,603,498	3,981,960	5,809,543		689,123

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

2007	164.70	117	39	134	8.41	16
2021	963.35	323	107	904	8.46	107
2022	98,986.58	27,074	9,000	94,936	8.46	11,222
2023	275,915.27	55,170	18,340	271,371	8.46	32,077
2024	457,261.76	61,806	20,546	459,578	8.46	54,324
2025	118,957.08			124,905	8.47	14,747
	952,248.74	144,490	48,033	951,828		112,493

NEWMAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -3

1960	869,064.00	872,793	560,714	334,422	1.47	227,498
1962	1,856.00	1,863	1,197	715	1.47	486
1963	24,005.00	24,083	15,472	9,253	1.48	6,252
1966	1,099.00	1,102	708	424	1.48	286
1968	272.00	272	175	105	1.48	71
1971	263.00	263	169	102	1.48	69
1977	3,066.00	3,057	1,964	1,194	1.49	801
1979	13.00	13	13			
1983	267.00	265	170	105	1.49	70
1986	4,004.00	3,966	2,548	1,576	1.49	1,058
1987	244.00	241	155	96	1.49	64
1988	39,539.00	39,092	25,114	15,611	1.49	10,477
1992	9,398.00	9,250	5,942	3,737	1.49	2,508

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1994	180,019.73	176,696	113,515	71,905	1.49	48,258
1995	11,623.01	11,387	7,315	4,656	1.50	3,104
1997	3,442.45	3,361	2,159	1,387	1.50	925
2017	20,039.75	17,368	11,158	9,483	1.50	6,322
2018	535,438.74	453,831	291,555	259,946	1.50	173,297
2019	204,167.57	168,066	107,971	102,322	1.50	68,215
2020	217,912.05	172,494	110,816	113,634	1.50	75,756
	2,125,733.30	1,959,463	1,258,830	930,675		625,517
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1962	859,299.00	848,170	864,760	20,317	2.43	8,361
1963	73,114.00	72,134	73,545	1,762	2.43	725
1966	1,099.00	1,082	1,103	29	2.44	12
1968	273.00	269	274	7	2.45	3
1972	263.00	258	263	8	2.46	3
1977	3,066.00	2,994	3,053	105	2.47	43
1980	13.00	13	13			
1983	267.00	259	264	11	2.48	4
1985	5,624.00	5,440	5,546	246	2.48	99
1986	4,004.00	3,867	3,943	181	2.48	73
1987	244.00	235	240	12	2.48	5
1988	2,017.00	1,942	1,980	98	2.48	40
1990	16,331.00	15,671	15,978	843	2.48	340
1994	1,457.55	1,387	1,414	87	2.49	35
1995	11,623.01	11,030	11,246	726	2.49	292
1997	3,442.45	3,249	3,313	233	2.49	94
2005	70,818.46	64,754	66,021	6,922	2.49	2,780
	1,052,955.47	1,032,754	1,052,955	31,589		12,909

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
1966	613,913.01	541,907	352,679	279,652	8.59	32,556
1967	43,632.00	38,421	25,005	19,936	8.63	2,310
1968	273.00	240	156	125	8.67	14
1971	263.00	229	149	122	8.79	14
1977	3,066.00	2,622	1,706	1,452	8.97	162
1980	13.00	11	7	6	9.04	1
1983	267.00	223	145	130	9.10	14
1985	5,624.00	4,658	3,031	2,761	9.14	302
1986	4,004.00	3,300	2,148	1,976	9.16	216
1987	244.00	200	130	121	9.17	13
1988	12,748.00	10,397	6,766	6,364	9.19	692
1990	18,788.00	15,147	9,858	9,494	9.22	1,030
1994	1,457.55	1,144	745	757	9.27	82
1995	5,603.01	4,364	2,840	2,931	9.28	316
1997	3,442.45	2,636	1,716	1,830	9.30	197
2018	3,480,161.37	1,514,945	985,942	2,598,624	9.44	275,278
2019	262,622.46	104,365	67,922	202,579	9.44	21,460
2020	498,051.53	176,464	114,845	398,148	9.44	42,177
2023	104,639.32	18,748	12,201	95,577	9.45	10,114
	5,058,812.70	2,440,021	1,587,991	3,622,586		386,948

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -3

1975	6,121,853.00	5,550,613	6,193,607	111,902	6.24	17,933
1977	3,066.00	2,767	3,088	70	6.26	11
1980	13.00	12	13			
1983	33,017.00	29,317	32,713	1,294	6.32	205
1985	36,788.00	32,450	36,209	1,683	6.34	265
1986	56,525.00	49,683	55,438	2,782	6.35	438
1987	33,956.00	29,742	33,187	1,787	6.35	281
1988	27,685.00	24,154	26,952	1,564	6.36	246
1994	1,457.55	1,236	1,379	122	6.40	19
1995	11,623.01	9,804	10,940	1,032	6.40	161
1997	3,442.45	2,868	3,200	345	6.41	54
2000	3,312.77	2,700	3,013	399	6.42	62

EL PASO ELECTRIC COMPANY

ACCOUNT 315.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -3						
2011	24.00	17	19	6	6.46	1
2021	335,054.94	131,106	146,294	198,813	6.48	30,681
2024	132,097.94	21,854	24,386	111,675	6.48	17,234
	6,799,915.66	5,888,323	6,570,438	433,475		67,591
NEWMAN UNIT 5						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2009	7,527,349.00	3,390,771	2,179,333	5,573,837	19.89	280,233
2011	10,226,852.00	4,264,341	2,740,798	7,792,859	19.95	390,619
2017	46,588.25	13,423	8,627	39,359	20.11	1,957
2019	4,214,941.38	979,417	629,496	3,711,894	20.15	184,213
2020	27,092.07	5,454	3,505	24,399	20.17	1,210
2024	73,065.53	4,314	2,773	72,485	20.23	3,583
	22,115,888.23	8,657,720	5,564,532	17,214,833		861,815
NEWMAN COMMON						
INTERIM SURVIVOR CURVE.. IOWA 70-R2.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2018	111,801.29	29,206	8,127	107,028	20.13	5,317
2019	157,236.60	36,537	10,168	151,786	20.15	7,533
2024	227,290.68	13,419	3,734	230,375	20.23	11,388
	496,328.57	79,162	22,029	489,189		24,238
	50,028,156.55	26,755,817	21,838,828	29,937,744		3,129,508
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						9.6 6.26

EL PASO ELECTRIC COMPANY

ACCOUNT 315.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE COMMON SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2014	2,034.23	1,492	1,771	263	4.00	66
2017	360,033.76	192,017	227,941	132,093	7.00	18,870
2018	38,826.11	18,119	21,509	17,317	8.00	2,165
	400,894.10	211,628	251,221	149,673		21,101
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.1						5.26

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 6						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 9-2025						
NET SALVAGE PERCENT.. -5						
1957	52,277.00	54,667	52,510	2,380	0.25	2,380
1959	13,613.00	14,234	13,672	621	0.25	621
1960	136.00	142	136	6	0.25	6
1961	4,013.00	4,196	4,030	183	0.25	183
1962	872.00	912	876	40	0.25	40
1963	553.00	578	555	25	0.25	25
1964	57.00	60	60			
1965	357.00	373	358	17	0.25	17
1966	4,634.00	4,844	4,653	213	0.25	213
1967	1,278.00	1,336	1,283	59	0.25	59
1968	27,848.00	29,106	27,958	1,283	0.25	1,283
1969	1,680.00	1,756	1,687	77	0.25	77
1972	1,004.00	1,049	1,008	47	0.25	47
1974	3,781.00	3,950	3,794	176	0.25	176
1975	2,141.00	2,236	2,148	100	0.25	100
1976	1,076.00	1,124	1,080	50	0.25	50
1977	1,382.00	1,443	1,386	65	0.25	65
1978	2,785.00	2,908	2,793	131	0.25	131
1979	18,411.00	19,225	18,467	865	0.25	865
1981	13,943.00	14,556	13,982	658	0.25	658
1982	30,252.00	31,578	30,332	1,432	0.25	1,432
1983	2,021.00	2,109	2,026	96	0.25	96
1985	14,928.00	15,576	14,961	713	0.25	713
1987	23,234.00	24,235	23,279	1,117	0.25	1,117
1990	3,347.00	3,489	3,351	163	0.25	163
1992	7,334.00	7,642	7,341	360	0.25	360
1993	457.95	477	458	23	0.25	23
1994	37,774.22	39,344	37,792	1,871	0.25	1,871
1995	17,295.97	18,010	17,299	861	0.25	861
1996	716,873.22	746,266	716,824	35,892	0.25	35,892
1997	71,598.68	74,512	71,572	3,606	0.25	3,606
1998	133,175.54	138,549	133,083	6,751	0.25	6,751
1999	40,752.51	42,382	40,710	2,080	0.25	2,080
2000	110,502.00	114,876	110,344	5,683	0.25	5,683
2001	108,657.88	112,913	108,458	5,632	0.25	5,632
2011	133.00	137	132	8	0.25	8
2012	12,898.00	13,287	12,763	780	0.25	780
2014	6,288.00	6,456	6,201	401	0.25	401
	1,489,363.97	1,550,533	1,489,364	74,468		74,465

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
1958	19,151.00	19,630	19,912	197	1.46	135
1959	4,741.00	4,859	4,929	49	1.46	34
1960	136.00	139	141	2	1.46	1
1961	4,014.00	4,111	4,170	45	1.47	31
1962	872.00	893	906	10	1.47	7
1963	553.00	566	574	7	1.47	5
1964	57.00	58	59	1	1.47	1
1965	357.00	365	370	5	1.47	3
1966	4,634.00	4,739	4,807	59	1.47	40
1967	1,278.00	1,307	1,326	16	1.47	11
1968	27,848.00	28,460	28,869	372	1.47	253
1969	1,680.00	1,716	1,741	23	1.48	16
1972	1,004.00	1,024	1,039	15	1.48	10
1974	3,781.00	3,854	3,909	61	1.48	41
1975	2,141.00	2,181	2,212	36	1.48	24
1976	1,076.00	1,096	1,112	18	1.48	12
1977	1,382.00	1,406	1,426	25	1.49	17
1978	2,785.00	2,832	2,873	52	1.49	35
1979	18,411.00	18,710	18,979	353	1.49	237
1981	13,943.00	14,150	14,353	287	1.49	193
1982	30,252.00	30,680	31,120	644	1.49	432
1983	2,021.00	2,048	2,077	45	1.49	30
1985	17,730.00	17,938	18,196	421	1.49	283
1987	61.00	62	63	1	1.49	1
1990	3,347.00	3,370	3,418	96	1.49	64
1992	94.00	94	95	3	1.50	2
1993	457.95	459	466	15	1.50	10
1994	37,774.15	37,823	38,366	1,297	1.50	865
1995	17,295.95	17,292	17,540	620	1.50	413
1996	716,873.15	715,563	725,836	26,881	1.50	17,921
1997	29,203.60	29,100	29,518	1,146	1.50	764
1998	133,175.52	132,454	134,356	5,479	1.50	3,653
1999	40,752.50	40,451	41,032	1,758	1.50	1,172
2000	110,501.96	109,447	111,018	5,009	1.50	3,339
2001	123,244.49	121,782	123,530	5,876	1.50	3,917
2002	463,285.80	456,631	463,187	23,264	1.50	15,509

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 7						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -5						
2004	10,168.71	9,965	10,108	569	1.50	379
2014	5,350.00	4,943	5,014	604	1.50	403
2020	90,041.84	72,726	73,770	20,774	1.50	13,849
	1,941,474.62	1,914,924	1,942,415	96,133		64,112

RIO GRANDE UNIT 8
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. -5

1973	317,792.00	287,423	325,614	8,068	7.83	1,030
1975	2,141.00	1,926	2,182	66	7.90	8
1976	1,076.00	965	1,093	37	7.93	5
1977	1,286.00	1,150	1,303	47	7.96	6
1978	2,785.00	2,482	2,812	112	7.99	14
1979	18,411.00	16,356	18,529	802	8.02	100
1981	13,943.00	12,298	13,932	708	8.08	88
1982	30,242.00	26,572	30,103	1,651	8.11	204
1983	7,645.00	6,692	7,581	446	8.13	55
1985	14,897.00	12,929	14,647	995	8.18	122
1987	826.00	710	804	63	8.22	8
1990	3,347.00	2,834	3,211	304	8.28	37
1992	1,468.00	1,228	1,391	150	8.32	18
1993	457.94	381	432	49	8.34	6
1994	37,774.14	31,182	35,325	4,338	8.35	520
1995	17,295.95	14,177	16,061	2,100	8.36	251
1996	716,873.15	582,972	660,434	92,283	8.38	11,012
1997	2,656,463.50	2,142,814	2,427,538	361,748	8.39	43,117
1998	133,175.52	106,512	120,665	19,170	8.40	2,282
1999	40,752.50	32,292	36,583	6,207	8.41	738
2000	150,468.03	118,054	133,740	24,251	8.42	2,880
2001	1,524,446.98	1,183,423	1,340,669	260,000	8.43	30,842
2005	79,100.00	58,331	66,082	16,973	8.46	2,006
2006	8.00	6	7	2	8.47	
2014	75,484.00	44,733	50,677	28,581	8.49	3,366

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
RIO GRANDE UNIT 8						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2033						
NET SALVAGE PERCENT.. -5						
2017	22,559.39	11,485	13,011	10,676	8.50	1,256
2018	988.52	469	531	507	8.50	60
2019	80,000.82	34,759	39,378	44,623	8.50	5,250
	5,951,707.44	4,735,155	5,364,334	884,959		105,281

RIO GRANDE COMMON
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2033
NET SALVAGE PERCENT.. -5

1992	16,703.95	13,972	12,865	4,674	8.32	562
2006	47,427.49	34,427	31,699	18,099	8.47	2,137
2007	355,951.76	254,064	233,935	139,814	8.47	16,507
2008	5,388.12	3,775	3,476	2,182	8.47	258
2009	167,199.00	114,719	105,630	69,929	8.48	8,246
2011	9,090.00	5,940	5,469	4,075	8.49	480
2013	265,848.99	163,479	150,527	128,614	8.49	15,149
2014	77,412.00	45,875	42,240	39,042	8.49	4,599
2015	171,487.00	97,383	89,668	90,394	8.49	10,647
2016	35,706.00	19,271	17,744	19,747	8.50	2,323
2017	75,784.59	38,581	35,524	44,050	8.50	5,182
2018	172,114.96	81,615	75,149	105,572	8.50	12,420
2019	572,098.22	248,565	228,872	371,831	8.50	43,745
2020	467,152.80	181,670	167,277	323,234	8.50	38,028
2021	22,019.03	7,398	6,812	16,308	8.50	1,919
2022	108,156.90	29,626	27,279	86,286	8.50	10,151
2023	165,482.04	33,097	30,475	143,281	8.50	16,857
	2,735,022.85	1,373,457	1,264,641	1,607,133		189,210

NEWMAN UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2026
NET SALVAGE PERCENT.. -3

1959	178,963.00	179,906	184,212	120	1.46	82
1960	81.00	81	83			
1961	9,487.00	9,531	9,759	12	1.47	8

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2026						
NET SALVAGE PERCENT.. -3						
1962	149.00	150	153			
1963	358.00	359	368			
1964	1,091.00	1,095	1,121	1	1.47	1
1965	1,250.00	1,254	1,284	3	1.47	2
1966	6,842.00	6,864	7,028	3	1.47	2
1967	715.00	717	734	19	1.47	13
1968	4,130.00	4,140	4,239	2	1.47	1
1969	197.00	197	202	15	1.47	10
1970	312.00	312	319	1	1.48	1
1972	1,917.00	1,918	1,964	2	1.48	1
1974	1,107.00	1,107	1,133	11	1.48	7
1975	232.00	232	238	7	1.48	5
1976	7,372.00	7,363	7,539	1	1.48	1
1977	6,276.00	6,264	6,414	54	1.48	36
1978	2,458.00	2,452	2,511	50	1.49	34
1979	18,600.00	18,542	18,986	21	1.49	14
1980	917.00	914	936	172	1.49	115
1981	283.00	282	289	9	1.49	6
1982	8,462.00	8,418	8,619	3	1.49	2
1983	57.00	57	58	96	1.49	64
1985	29,399.00	29,178	29,876			
1990	390.00	385	394	405	1.49	272
1994	252,758.25	248,266	254,208	7	1.49	5
1995	28,767.29	28,213	28,888	6,133	1.50	4,089
1996	1,072,272.03	1,049,925	1,075,055	742	1.50	495
1997	35,415.31	34,617	35,446	29,385	1.50	19,590
1999	63,879.37	62,199	63,688	1,032	1.50	688
2000	35,075.07	34,079	34,895	2,108	1.50	1,405
2001	14,389.28	13,948	14,282	1,233	1.50	822
2002	4,110.32	3,974	4,069	539	1.50	359
2003	269,582.28	259,924	266,145	165	1.50	110
2004	14,154.28	13,606	13,932	11,524	1.50	7,683
2006	331.75	317	325	647	1.50	431
2014	105,911.00	95,998	98,296	17	1.50	11
				10,793	1.50	7,195
	2,177,691.23	2,126,784	2,177,689	65,333		43,560

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2027						
NET SALVAGE PERCENT.. -3						
1962	39,041.00	38,588	40,212			
1963	3,356.00	3,316	3,457			
1964	1,091.00	1,077	1,124			
1965	1,250.00	1,234	1,288			
1966	6,842.00	6,749	7,047			
1967	715.00	705	736			
1968	4,131.00	4,070	4,255			
1969	197.00	194	203			
1970	312.00	307	321			
1972	1,917.00	1,883	1,975			
1974	1,107.00	1,086	1,140			
1975	232.00	227	239			
1976	7,372.00	7,219	7,593			
1977	6,276.00	6,139	6,464			
1978	2,458.00	2,402	2,532			
1979	18,600.00	18,159	19,158			
1980	917.00	894	944			
1981	283.00	276	291			
1982	8,462.00	8,233	8,695	21	2.47	9
1985	29,399.00	28,486	30,083	198	2.48	80
1990	390.00	375	396	6	2.48	2
1994	252,758.21	240,880	254,385	5,956	2.49	2,392
1995	28,767.29	27,349	28,882	748	2.49	300
1996	1,948,687.35	1,847,821	1,951,417	55,731	2.49	22,382
1998	20,578.58	19,401	20,489	707	2.49	284
1999	106,657.72	100,233	105,852	4,005	2.49	1,608
2000	35,075.03	32,849	34,691	1,437	2.49	577
2001	14,389.26	13,420	14,172	649	2.50	260
2002	4,110.31	3,818	4,032	202	2.50	81
2003	269,582.26	249,300	263,277	14,393	2.50	5,757
2004	14,154.28	13,026	13,756	823	2.50	329
	2,829,108.29	2,679,716	2,829,106	84,876		34,061

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2034						
NET SALVAGE PERCENT.. -3						
1966	37,311.00	33,211	38,430			
1967	6,896.00	6,124	7,103			
1968	4,131.00	3,659	4,255			
1969	197.00	174	203			
1970	312.00	275	321			
1972	1,918.00	1,681	1,976			
1974	1,107.00	965	1,140			
1975	232.00	202	239			
1976	7,372.00	6,383	7,593			
1977	6,276.00	5,415	6,464			
1978	2,458.00	2,113	2,532			
1979	18,600.00	15,937	19,158			
1980	917.00	783	945			
1981	283.00	241	291			
1982	8,462.00	7,163	8,716			
1985	29,399.00	24,550	30,281			
1990	390.00	317	402			
1994	252,758.21	199,715	260,341			
1995	1,168,219.41	916,082	1,202,347	919	9.32	99
1996	1,050,490.42	816,827	1,072,076	9,929	9.34	1,063
1998	20,234.54	15,447	20,274	568	9.37	61
1999	43,644.79	32,979	43,285	1,670	9.39	178
2000	2,681,439.63	2,004,547	2,630,944	130,939	9.40	13,930
2001	14,389.26	10,634	13,957	864	9.41	92
2002	4,110.31	3,000	3,937	296	9.42	31
2003	269,582.27	194,199	254,884	22,786	9.43	2,416
2004	14,154.28	10,050	13,191	1,388	9.44	147
2007	11.72	8	10	2	9.46	
	5,645,295.84	4,312,681	5,645,294	169,361		18,017

NEWMAN UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2031
NET SALVAGE PERCENT.. -3

1975	503,252.00	458,802	518,350
1977	6,276.00	5,696	6,464
1978	20,612.00	18,661	21,230
1979	18,600.00	16,795	19,158

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5						
PROBABLE RETIREMENT YEAR.. 12-2031						
NET SALVAGE PERCENT.. -3						
1980	917.00	826	945			
1981	2,092.00	1,879	2,155			
1982	9,819.00	8,791	10,114			
1985	9,779.00	8,671	10,072			
1990	10,432.00	9,069	10,745			
1994	252,758.21	215,362	260,341			
1995	721,545.84	611,186	743,192			
1996	1,228,296.63	1,034,370	1,265,146			
1999	308,927.57	254,735	316,708	1,487	6.45	231
2000	2,703,892.03	2,211,492	2,749,515	35,493	6.46	5,494
2001	2,165,098.39	1,756,009	2,183,220	46,831	6.46	7,249
2002	50,483.31	40,559	50,426	1,571	6.47	243
2003	36,965.41	29,406	36,560	1,514	6.47	234
2004	3,421,582.37	2,691,983	3,346,903	177,327	6.48	27,365
2016	23,923.00	14,308	17,789	6,852	6.50	1,054
2020	3,207.55	1,436	1,785	1,518	6.50	234
2021	72,072.85	28,280	35,160	39,075	6.50	6,012
2022	27,361.65	8,900	11,065	17,117	6.50	2,633
2023	27,409.29	6,643	8,259	19,972	6.50	3,073
	11,625,303.10	9,433,859	11,625,303	348,759		53,822

NEWMAN UNIT 5
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2009	1,111,963.00	505,270	558,067	587,255	20.23	29,029
2011	659,294.00	276,939	305,877	373,196	20.30	18,384
2020	812,131.14	164,279	181,445	655,050	20.46	32,016
	2,583,388.14	946,488	1,045,389	1,615,501		79,429

EL PASO ELECTRIC COMPANY

ACCOUNT 316.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
NEWMAN ZERO LIQUID DISCHARGE INTERIM SURVIVOR CURVE.. IOWA 70-S2.5 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2011	2,720,490.95	1,142,755	4,975,754-	7,777,860	20.30	383,146
2013	799,390.00	305,265	1,329,177-	2,152,549	20.35	105,776
2014	496,618.00	179,363	780,978-	1,292,494	20.37	63,451
	4,016,498.95	1,627,383	7,085,909-	11,222,903		552,373

NEWMAN COMMON
INTERIM SURVIVOR CURVE.. IOWA 70-S2.5
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2004	4,386.93	2,308	3,767	752	20.01	38
2005	0.40		0			
2006	134,487.48	67,186	109,648	28,875	20.11	1,436
2007	534,839.12	259,615	423,692	127,193	20.15	6,312
2008	139,666.00	65,695	107,214	36,642	20.19	1,815
2009	745,434.00	338,721	552,792	215,005	20.23	10,628
2011	4,804.00	2,018	3,293	1,655	20.30	82
2012	2,791.00	1,121	1,829	1,045	20.32	51
2013	311,991.00	119,141	194,438	126,913	20.35	6,237
2014	551,150.00	199,059	324,864	242,820	20.37	11,920
2015	196,656.34	66,653	108,778	93,778	20.39	4,599
2016	60,024.22	18,920	30,877	30,948	20.41	1,516
2017	113,496.72	32,907	53,704	63,197	20.42	3,095
2019	221,943.00	51,856	84,629	143,972	20.45	7,040
2020	27,981.07	5,660	9,237	19,583	20.46	957
2021	1,047,794.16	176,421	287,919	791,309	20.47	38,657
2022	263,080.42	34,636	56,526	214,447	20.47	10,476
2023	363,770.51	33,336	54,404	320,279	20.48	15,639
2024	124,393.82	7,370	12,028	116,098	20.48	5,669
	4,848,690.19	1,482,623	2,419,640	2,574,511		126,167
	45,843,544.62	32,183,603	28,717,267	18,743,937		1,340,497

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.0 2.92

EL PASO ELECTRIC COMPANY

ACCOUNT 338.11 COMMUNICATION EQUIPMENT - SMALL SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2012	71,200.89	61,708	64,348	6,853	2.00	3,426
	71,200.89	61,708	64,348	6,853		3,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 2.0						4.81

EL PASO ELECTRIC COMPANY

ACCOUNT 338.20 STRUCTURES AND IMPROVEMENTS - SMALL SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
 RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-S2						
NET SALVAGE PERCENT.. 0						
2009	39,814.49	17,188	25,672	14,142	19.89	711
2013	52,053.45	17,371	25,945	26,108	23.32	1,120
	91,867.94	34,559	51,617	40,251		1,831
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 22.0						1.99

EL PASO ELECTRIC COMPANY

ACCOUNT 338.40 SOLAR PANELS - SMALL SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2009	226,663.17	132,553	152,814	73,849	10.38	7,115
2011	360,912.75	189,840	218,858	142,055	11.85	11,988
2012	309,232.87	152,761	176,111	133,122	12.65	10,523
2013	47,621.31	21,944	25,298	22,323	13.48	1,656
2015	242,832.29	94,899	109,405	133,427	15.23	8,761
	1,187,262.39	591,997	682,486	504,776		40,043
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.6						3.37

EL PASO ELECTRIC COMPANY

ACCOUNT 338.70 INVERTERS - SMALL SCALE SOLAR

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 25-S2.5						
NET SALVAGE PERCENT.. 0						
2009	48,070.12	28,111	31,077	16,993	10.38	1,637
2011	57,817.41	30,412	33,621	24,196	11.85	2,042
2012	61,473.37	30,368	33,572	27,901	12.65	2,206
	167,360.90	88,891	98,270	69,090		5,885
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.7						3.52

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 55-S4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1980	569,351.47	526,217	278,170	308,262	4.98	61,900
1982	11,100.00	10,197	5,390	6,043	5.09	1,187
1994	17,445.00	15,275	8,075	9,894	5.46	1,812
1999	4,097.00	3,484	1,842	2,378	5.49	433
2006	68,671.81	54,853	28,997	41,735	5.50	7,588
2014	74,230.36	50,972	26,945	49,512	5.50	9,002
2016	91,987.00	58,808	31,087	63,659	5.50	11,574
2019	6,383.89	3,431	1,814	4,762	5.50	866
2020	47,971.98	23,529	12,438	36,973	5.50	6,722
2022	2,091,269.79	760,236	401,878	1,752,130	5.50	318,569
2023	25,076.52	6,888	3,641	22,188	5.50	4,034
2024	175,960.22	33,564	17,743	163,496	5.50	29,727
2025	1,548,455.02			1,594,909	5.50	289,983
	4,732,000.06	1,547,454	818,019	4,055,941		743,397

RIO GRANDE UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 55-S4
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2012	14,315.00	5,727	3,633	11,111	20.47	543
2013	21,964,717.00	8,358,537	5,302,655	17,321,004	20.48	845,752
2014	55,737.00	20,054	12,722	44,687	20.49	2,181
2015	57,899.00	19,559	12,408	47,228	20.49	2,305
2016	0.16		0			
2019	65,464.88	15,267	9,685	57,744	20.50	2,817
2023	11,492.67	1,052	667	11,170	20.50	545
	22,169,625.71	8,420,196	5,341,771	17,492,943		854,143

MONTANA POWER STATION UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 55-S4
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2015	0.37		0			
2016	65,032.51	20,443	12,577	54,407	20.49	2,655

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 55-S4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2017	53,393.15	15,437	9,497	45,498	20.50	2,219
2018	44,026.81	11,543	7,101	38,246	20.50	1,866
2019	217,926.95	50,823	31,267	193,198	20.50	9,424
	380,379.79	98,246	60,442	331,349		16,164
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 55-S4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2016	0.13		0			
2018	38,756.30	10,161	13,872	26,047	20.50	1,271
2019	218,425.00	50,939	69,542	155,436	20.50	7,582
	257,181.43	61,100	83,414	181,483		8,853
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 55-S4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2016	0.17		0			
2018	21,889.97	5,739	21,162	1,384	20.50	68
2019	184,924.94	43,127	159,028	31,445	20.50	1,534
	206,815.08	48,866	180,190	32,829		1,602
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 55-S4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2018	52,232.69	13,695	9,810	43,990	20.50	2,146
2019	185,253.51	43,203	30,946	159,865	20.50	7,798
	237,486.20	56,898	40,756	203,855		9,944

EL PASO ELECTRIC COMPANY

ACCOUNT 341.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 55-S4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -2						
2015	12,122,462.99	4,055,444	2,407,293	9,957,619	20.49	485,975
2016	2,087,134.91	649,712	385,666	1,743,212	20.49	85,076
2017	20,325.37	5,819	3,454	17,278	20.50	843
2018	69,116.48	17,945	10,652	59,847	20.50	2,919
2019	5,768,877.60	1,332,313	790,855	5,093,400	20.50	248,459
2020	5,839,824.84	1,167,974	693,304	5,263,317	20.50	256,747
2021	9,716.77	1,618	960	8,951	20.50	437
2022	592,703.86	77,178	45,813	558,745	20.50	27,256
2023	120,922.96	10,964	6,508	116,833	20.50	5,699
2024	340,520.02	19,961	11,849	335,482	20.50	16,365
2025	15,742.35			16,057	20.50	783
	26,987,348.15	7,338,928	4,356,354	23,170,741		1,130,559
	54,970,836.42	17,571,688	10,880,947	45,469,141		2,764,662
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.4						5.03

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1980	267,720.00	246,936	273,690	2,061	4.83	427
1981	207,840.00	191,107	211,812	2,263	4.90	462
1985	5,333.00	4,840	5,364	129	5.12	25
2017	30,797.65	18,788	20,824	10,898	5.50	1,981
	511,690.65	461,671	511,690	15,351		2,895
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2013	3,118,540.00	1,196,409	867,685	2,344,411	20.15	116,348
2015	280,628.00	95,521	69,276	219,771	20.24	10,858
2016	26,734.00	8,457	6,133	21,403	20.28	1,055
2018	89,857.58	23,663	17,161	75,392	20.35	3,705
2019	246,251.19	57,710	41,854	211,785	20.37	10,397
2021	30,361.10	5,125	3,717	27,555	20.41	1,350
2022	104,119.27	13,731	9,958	97,285	20.43	4,762
	3,896,491.14	1,400,616	1,015,785	2,997,601		148,475
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2024	17,367.02	1,030	12,139	5,749	20.45	281
	17,367.02	1,030	12,139	5,749		281
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -2						
2015	5,489,912.24	1,850,536	1,297,055	4,302,655	20.24	212,582
2016	7,718,688.98	2,418,132	1,694,888	6,178,175	20.28	304,644
2017	40,162.88	11,562	8,104	32,862	20.32	1,617

EL PASO ELECTRIC COMPANY

ACCOUNT 342.00 FUEL HOLDERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -2						
2018	39,149.85	10,210	7,156	32,777	20.35	1,611
2019	4,229,010.03	981,471	687,921	3,625,669	20.37	177,991
2020	146,545.08	29,436	20,632	128,844	20.39	6,319
2021	732,997.30	122,519	85,875	661,783	20.41	32,424
2022	240,868.58	31,458	22,049	223,637	20.43	10,947
2023	320,522.30	29,140	20,424	306,508	20.44	14,995
2024	172,380.43	10,128	7,099	168,729	20.45	8,251
2025	96,839.50			98,776	20.46	4,828
	19,227,077.17	5,494,592	3,851,203	15,760,416		776,209
	23,652,625.98	7,357,909	5,390,818	18,779,117		927,860
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.2						3.92

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION INTERIM SURVIVOR CURVE.. IOWA 40-S1 PROBABLE RETIREMENT YEAR.. 12-2030 NET SALVAGE PERCENT.. -3						
2019	51,994.47	27,974	9,532	44,022	5.45	8,077
2021	18,774,413.53	8,156,232	2,779,281	16,558,365	5.47	3,027,123
2022	17,441.81	6,342	2,161	15,804	5.48	2,884
2023	245,044.25	67,486	22,996	229,399	5.48	41,861
2024	22,843.53	4,364	1,487	22,042	5.49	4,015
2025	1,261,821.26			1,299,676	5.49	236,735
	20,373,558.85	8,262,398	2,815,457	18,169,308		3,320,695

RIO GRANDE UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2013	55,119,692.31	22,087,078	15,466,544	41,306,739	17.84	2,315,400
2015	226,256.00	80,419	56,314	176,730	18.22	9,700
2016	740,668.00	244,910	171,499	591,389	18.40	32,141
2017	375,698.29	114,315	80,049	306,920	18.58	16,519
2018	2,128,825.45	586,479	410,684	1,782,006	18.76	94,990
2019	986,127.99	241,353	169,008	846,704	18.93	44,728
2020	197,751.48	41,855	29,309	174,375	19.10	9,130
2021	2,974,804.97	522,543	365,912	2,698,137	19.26	140,090
2022	3,923,934.50	537,944	376,697	3,664,956	19.41	188,818
2023	245,020.17	23,423	16,402	235,969	19.55	12,070
2024	467,169.68	28,765	20,143	461,042	19.66	23,451
2025	471,788.34			485,942	19.81	24,530
	67,857,737.18	24,509,084	17,162,562	52,730,908		2,911,567

MONTANA POWER STATION UNIT 1
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2015	37,324,435.52	13,266,314	9,959,040	28,485,129	18.22	1,563,399
2016	12,002,288.82	3,968,688	2,979,299	9,383,058	18.40	509,949
2017	314,630.11	95,733	71,867	252,202	18.58	13,574
2018	2,676,625.13	737,394	553,563	2,203,361	18.76	117,450
2019	22,183,752.26	5,429,442	4,075,889	18,773,375	18.93	991,726

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2020	151,405.63	32,046	24,057	131,891	19.10	6,905
2021	33,649.25	5,911	4,437	30,221	19.26	1,569
2022	196,298.08	26,911	20,202	181,985	19.41	9,376
2023	4,234,877.36	404,830	303,906	4,058,017	19.55	207,571
2024	4,666,949.07	287,360	215,722	4,591,236	19.66	233,532
2025	424,163.53			436,888	19.81	22,054
	84,209,074.76	24,254,629	18,207,982	68,527,365		3,677,105
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2015	46,256,725.86	16,441,139	12,293,738	35,350,690	18.22	1,940,214
2017	709,092.25	215,757	161,331	569,034	18.58	30,626
2018	56,092.24	15,453	11,555	46,220	18.76	2,464
2019	22,508,197.70	5,508,850	4,119,201	19,064,243	18.93	1,007,092
2020	51,432.14	10,886	8,140	44,835	19.10	2,347
2021	283,470.72	49,793	37,232	254,743	19.26	13,227
2022	794,313.16	108,895	81,425	736,717	19.41	37,956
2023	279,476.98	26,716	19,977	267,885	19.55	13,703
2024	4,470,552.34	275,267	205,829	4,398,840	19.66	223,746
2025	402,962.20			415,051	19.81	20,952
	75,812,315.59	22,652,756	16,938,427	61,148,258		3,292,327
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 40-S1						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2016	55,291,695.14	18,282,802	11,526,844	45,423,602	18.40	2,468,674
2017	35,212.76	10,714	6,755	29,514	18.58	1,588
2018	51,094.38	14,076	8,875	43,753	18.76	2,332
2019	12,443,014.35	3,045,410	1,920,054	10,896,251	18.93	575,608
2020	117,639.22	24,899	15,698	105,470	19.10	5,522
2021	144,030.14	25,300	15,951	132,400	19.26	6,874
2022	335,567.02	46,004	29,004	316,630	19.41	16,313

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 40-S1 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2023	200,938.37	19,209	12,111	194,856	19.55	9,967
2024	95,964.98	5,909	3,725	95,118	19.66	4,838
2025	413,527.77			425,934	19.81	21,501
	69,128,684.13	21,474,323	13,539,018	57,663,527		3,113,217

MONTANA POWER STATION UNIT 4
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2016	54,109,514.64	17,891,901	10,748,446	44,984,354	18.40	2,444,802
2017	5,665.96	1,724	1,036	4,800	18.58	258
2018	51,228.00	14,113	8,478	44,287	18.76	2,361
2019	12,983,900.66	3,177,792	1,909,038	11,464,379	18.93	605,620
2020	45,065.80	9,538	5,730	40,688	19.10	2,130
2021	3,383,118.34	594,266	357,002	3,127,610	19.26	162,389
2022	247,255.46	33,897	20,363	234,310	19.41	12,072
2023	585,657.32	55,986	33,633	569,594	19.55	29,135
2024	8,587,456.11	528,759	317,649	8,527,431	19.66	433,745
2025	405,695.56			417,866	19.81	21,094
	80,404,557.85	22,307,976	13,401,375	69,415,319		3,713,606

MONTANA POWER STATION COMMON
INTERIM SURVIVOR CURVE.. IOWA 40-S1
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -2

2015	23,254,379.20	8,185,114	5,822,133	17,897,334	18.22	982,291
2016	7,977,795.33	2,612,334	1,858,173	6,279,179	18.40	341,260
2017	227,231.98	68,469	48,703	183,074	18.58	9,853
2018	984,461.16	268,580	191,043	813,107	18.76	43,343
2019	766,501.38	185,779	132,146	649,685	18.93	34,320
2020	136,475.22	28,605	20,347	118,858	19.10	6,223
2021	368,849.80	64,162	45,639	330,588	19.26	17,164

EL PASO ELECTRIC COMPANY

ACCOUNT 343.00 PRIME MOVERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 40-S1 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -2						
2022	4,592,406.56	623,474	443,482	4,240,773	19.41	218,484
2023	328,528.06	31,101	22,122	312,976	19.55	16,009
2024	164,005.31	10,000	7,113	160,172	19.66	8,147
	38,800,634.00	12,077,618	8,590,900	30,985,747		1,677,094
	436,586,562.36	135,538,784	90,655,722	358,640,432		21,705,611
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 16.5						4.97

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1980	490,433.99	452,379	437,746	67,401	4.47	15,079
1981	165,233.00	152,032	147,114	23,076	4.53	5,094
2003	8,031,516.27	6,634,349	6,419,747	1,852,715	5.40	343,095
2008	183,557.85	142,978	138,353	50,712	5.47	9,271
2009	26,669.00	20,455	19,793	7,676	5.48	1,401
2010	184,727.00	139,332	134,825	55,444	5.48	10,118
2012	36,792.00	26,644	25,782	12,114	5.49	2,207
2016	319,161.20	204,043	197,443	131,293	5.50	23,871
2017	464,989.26	283,814	274,633	204,305	5.50	37,146
2018	68,195.22	39,335	38,063	32,178	5.50	5,851
2021	68,975.22	29,913	28,945	42,099	5.50	7,654
2022	1,822,852.34	662,658	641,223	1,236,315	5.50	224,785
	11,863,102.35	8,787,932	8,503,668	3,715,327		685,572
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2014	8,420,577.00	3,083,581	2,082,072	6,591,122	19.94	330,548
	8,420,577.00	3,083,581	2,082,072	6,591,122		330,548
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S3						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2015	4,453,424.00	1,525,462	881,282	3,705,745	20.05	184,825
2016	0.07		0			
2017	15,176.96	4,433	2,561	13,071	20.21	647
2019	1,654,089.86	388,378	224,372	1,479,341	20.32	72,802
2021	19,738.55	3,333	1,926	18,405	20.40	902
2022	65,655.56	8,663	5,005	62,620	20.42	3,067
	6,208,085.00	1,930,269	1,115,145	5,279,183		262,243

EL PASO ELECTRIC COMPANY

ACCOUNT 344.00 GENERATORS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2015	4,518,913.00	1,547,894	897,560	3,756,921	20.05	187,378
2016	0.07		0			
2017	20,165.07	5,890	3,415	17,355	20.21	859
2019	1,583,612.76	371,830	215,609	1,415,512	20.32	69,661
	6,122,690.90	1,925,614	1,116,584	5,189,788		257,898
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2016	4,534,801.97	1,441,517	909,360	3,761,486	20.14	186,767
2018	43,254.16	11,436	7,214	37,338	20.27	1,842
2019	1,663,040.30	390,480	246,329	1,466,603	20.32	72,175
2021	307,228.83	51,875	32,725	283,721	20.40	13,908
2024	2,415.92	143	90	2,398	20.46	117
	6,550,741.18	1,895,451	1,195,718	5,551,546		274,809
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 45-S3 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2016	4,490,700.58	1,427,498	874,643	3,750,779	20.14	186,235
2019	1,635,527.31	384,020	235,293	1,449,300	20.32	71,324
2023	157,257.92	14,437	8,846	153,130	20.44	7,492
	6,283,485.81	1,825,955	1,118,781	5,353,209		265,051
	45,448,682.24	19,448,802	15,131,968	31,680,175		2,076,121
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 15.3						4.57

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1980	419,077.22	381,043	254,637	177,013	4.80	36,878
2012	2,286,190.33	1,656,585	1,107,035	1,247,741	5.42	230,211
2017	260,683.69	159,142	106,349	162,155	5.47	29,644
2018	1,239.49	716	478	798	5.47	146
2019	1,308,766.44	703,429	470,076	877,954	5.48	160,211
2022	348,756.57	126,934	84,825	274,394	5.49	49,981
2023	786,780.88	216,389	144,605	665,779	5.49	121,271
2024	23,176.99	4,421	2,954	20,918	5.50	3,803
	5,434,671.61	3,248,659	2,170,959	3,426,752		632,145
RIO GRANDE UNIT 9						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2013	4,666,024.00	1,843,391	1,339,976	3,466,028	18.82	184,167
2014	50,603.00	18,869	13,716	38,405	18.98	2,023
2015	193,495.00	67,672	49,191	150,109	19.12	7,851
2016	248,559.77	80,791	58,728	197,289	19.26	10,243
2019	27,928.77	6,697	4,868	23,899	19.64	1,217
2021	52,738.82	9,073	6,595	47,726	19.85	2,404
2024	175,780.51	10,610	7,712	173,341	20.08	8,633
	5,415,129.87	2,037,103	1,480,787	4,096,797		216,538
MONTANA POWER STATION UNIT 1						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2015	2,239,462.04	783,222	524,785	1,781,861	19.12	93,194
2017	73,776.95	22,010	14,747	61,243	19.40	3,157
2019	737,246.97	176,788	118,454	640,910	19.64	32,633
2021	118,964.89	20,466	13,713	108,821	19.85	5,482
2022	17,409.10	2,338	1,567	16,365	19.94	821
	3,186,859.95	1,004,824	673,266	2,609,200		135,287

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 2						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2015	2,319,983.00	811,383	533,956	1,855,627	19.12	97,052
2017	11,595.07	3,459	2,276	9,667	19.40	498
2018	11,229.51	3,034	1,997	9,570	19.52	490
2019	687,154.74	164,776	108,436	599,333	19.64	30,516
2021	83,870.23	14,428	9,495	76,892	19.85	3,874
	3,113,832.55	997,080	656,159	2,551,088		132,430
MONTANA POWER STATION UNIT 3						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2016	2,305,411.81	749,344	467,392	1,907,182	19.26	99,023
2019	381,237.87	91,419	57,021	335,654	19.64	17,090
2021	159,595.02	27,455	17,125	147,258	19.85	7,419
	2,846,244.70	868,218	541,538	2,390,094		123,532
MONTANA POWER STATION UNIT 4						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -3						
2016	1,837,822.10	597,360	358,474	1,534,483	19.26	79,672
2019	412,952.31	99,024	59,424	365,917	19.64	18,631
2021	108,613.36	18,685	11,213	100,659	19.85	5,071
	2,359,387.77	715,069	429,110	2,001,059		103,374
MONTANA POWER STATION COMMON						
INTERIM SURVIVOR CURVE.. IOWA 45-S1.5						
PROBABLE RETIREMENT YEAR.. 12-2045						
NET SALVAGE PERCENT.. -2						
2015	7,685,437.10	2,661,782	1,735,020	6,104,126	19.12	319,253
2016	1,064,813.88	342,744	223,410	862,701	19.26	44,792
2017	398,263.35	117,660	76,694	329,535	19.40	16,986
2018	149,427.63	39,976	26,057	126,359	19.52	6,473

EL PASO ELECTRIC COMPANY

ACCOUNT 345.00 ACCESSORY ELECTRIC EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 45-S1.5 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -2						
2019	225,283.59	53,497	34,871	194,918	19.64	9,925
2021	70,115.12	11,945	7,786	63,731	19.85	3,211
2022	931,017.52	123,833	80,718	868,920	19.94	43,577
	10,524,358.19	3,351,437	2,184,556	8,550,290		444,217
	32,880,484.64	12,222,390	8,136,376	25,625,280		1,787,523
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.3						5.44

EL PASO ELECTRIC COMPANY

ACCOUNT 345.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2017	194,579.53	103,775	91,402	103,177	7.00	14,740
	194,579.53	103,775	91,402	103,177		14,740
RIO GRANDE UNIT 9 SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2016	156,143.26	93,686	109,735	46,408	6.00	7,735
	156,143.26	93,686	109,735	46,408		7,735
MONTANA POWER STATION COMMON SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2016	15,884.09	9,530	11,231	4,654	6.00	776
2018	94,289.69	44,002	51,854	42,436	8.00	5,304
2023	8,864.61	1,182	1,393	7,472	13.00	575
	119,038.39	54,714	64,477	54,561		6,655
	469,761.18	252,175	265,615	204,146		29,130
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 7.0						6.20

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
COPPER POWER STATION						
INTERIM SURVIVOR CURVE.. IOWA 50-R4						
PROBABLE RETIREMENT YEAR.. 12-2030						
NET SALVAGE PERCENT.. -3						
1980	298,000.50	274,865	306,623	317	4.83	66
1981	81,622.00	75,051	83,723	348	4.90	71
1982	71,612.00	65,627	73,210	551	4.97	111
1983	1,335.00	1,219	1,360	15	5.03	3
1994	66,355.00	58,127	64,843	3,503	5.35	655
1995	448,516.00	390,846	436,005	25,966	5.37	4,835
1996	1,572,516.00	1,363,165	1,520,667	99,024	5.38	18,406
1997	50,533.00	43,545	48,576	3,473	5.40	643
1998	44,484.00	38,099	42,501	3,317	5.41	613
1999	19,864.00	16,902	18,855	1,605	5.42	296
2000	132,241.00	111,743	124,654	11,554	5.43	2,128
2001	653,839.54	548,286	611,636	61,819	5.44	11,364
2002	210,134.73	174,772	194,965	21,473	5.45	3,940
2003	100,682.83	82,993	92,582	11,121	5.46	2,037
2004	8,366.12	6,833	7,622	995	5.46	182
2007	42,554.16	33,579	37,459	6,372	5.48	1,163
2012	147,216.00	106,586	118,901	32,731	5.49	5,962
2015	156,360.00	103,971	115,984	45,067	5.49	8,209
2020	91,388.20	44,824	50,003	44,127	5.50	8,023
2021	154,574.01	67,036	74,781	84,430	5.50	15,351
	4,352,194.09	3,608,069	4,024,951	457,809		84,058

RIO GRANDE UNIT 9
INTERIM SURVIVOR CURVE.. IOWA 50-R4
PROBABLE RETIREMENT YEAR.. 12-2045
NET SALVAGE PERCENT.. -3

2013	347,016.00	133,131	92,486	264,941	20.15	13,148
2015	63,044.00	21,459	14,908	50,028	20.24	2,472
2023	125,454.33	11,517	8,001	121,217	20.44	5,930
	535,514.33	166,107	115,394	436,185		21,550

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 1 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2015	157,176.29	53,500	39,514	122,377	20.24	6,046
2016	9,448.44	2,989	2,208	7,524	20.28	371
2017	25,577.62	7,435	5,491	20,854	20.32	1,026
2019	105,366.45	24,693	18,238	90,290	20.37	4,432
2023	136,683.01	12,548	9,268	131,516	20.44	6,434
	434,251.81	101,165	74,719	372,561		18,309
MONTANA POWER STATION UNIT 2 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2015	163,198.86	55,550	40,548	127,547	20.24	6,302
2016	9,445.55	2,988	2,181	7,548	20.28	372
2017	1,398.71	407	297	1,144	20.32	56
2019	101,707.62	23,836	17,399	87,360	20.37	4,289
2020	41,880.85	8,495	6,201	36,936	20.39	1,811
2023	137,029.81	12,580	9,183	131,958	20.44	6,456
	454,661.40	103,856	75,809	392,493		19,286
MONTANA POWER STATION UNIT 3 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2016	164,399.45	52,008	35,891	133,440	20.28	6,580
2019	64,958.90	15,224	10,506	56,401	20.37	2,769
2023	136,234.28	12,507	8,631	131,690	20.44	6,443
	365,592.63	79,739	55,029	321,532		15,792

EL PASO ELECTRIC COMPANY

ACCOUNT 346.00 MISCELLANEOUS POWER PLANT EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
MONTANA POWER STATION UNIT 4 INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2016	159,884.27	50,580	33,772	130,908	20.28	6,455
2019	71,343.41	16,720	11,164	62,320	20.37	3,059
2023	136,470.44	12,529	8,366	132,199	20.44	6,468
	367,698.12	79,829	53,302	325,427		15,982
MONTANA POWER STATION COMMON INTERIM SURVIVOR CURVE.. IOWA 50-R4 PROBABLE RETIREMENT YEAR.. 12-2045 NET SALVAGE PERCENT.. -3						
2015	715,934.51	243,693	161,725	575,688	20.24	28,443
2016	246,367.59	77,939	51,724	202,035	20.28	9,962
2017	28,253.29	8,213	5,450	23,650	20.32	1,164
2018	13.50	4	3	11	20.35	1
2019	5,456.71	1,279	849	4,772	20.37	234
2020	16,185.61	3,283	2,179	14,492	20.39	711
2021	87,444.43	14,759	9,795	80,273	20.41	3,933
2022	21,347.73	2,815	1,868	20,120	20.43	985
2023	89,065.30	8,177	5,427	86,311	20.44	4,223
	1,210,068.67	360,162	239,019	1,007,352		49,656
	7,719,981.05	4,498,927	4,638,222	3,313,359		224,633
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.8						2.91

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
NET SALVAGE PERCENT.. 0						
1951	15,275.26	11,615	15,204	71	19.17	4
1952	41.73	31	41	1	19.72	
1953	550.50	411	538	12	20.28	1
1955	20,387.85	14,926	19,538	850	21.43	40
1956	38,702.06	28,049	36,717	1,985	22.02	90
1957	89,645.89	64,299	84,168	5,478	22.62	242
1958	29,536.78	20,960	27,437	2,100	23.23	90
1959	18,172.65	12,753	16,694	1,479	23.86	62
1960	41,276.70	28,641	37,491	3,786	24.49	155
1961	5,826.87	3,997	5,232	595	25.13	24
1962	9,733.61	6,596	8,634	1,100	25.79	43
1963	75,681.96	50,660	66,315	9,367	26.45	354
1964	15,799.75	10,444	13,671	2,129	27.12	79
1965	19,856.23	12,956	16,960	2,896	27.80	104
1966	21,384.40	13,769	18,024	3,360	28.49	118
1967	11,449.68	7,272	9,519	1,931	29.19	66
1968	40,970.31	25,663	33,593	7,377	29.89	247
1969	310,487.13	191,689	250,923	59,564	30.61	1,946
1970	53,398.94	32,487	42,526	10,873	31.33	347
1971	44,592.89	26,722	34,979	9,614	32.06	300
1972	7,029.57	4,147	5,428	1,602	32.80	49
1973	22,378.65	12,996	17,012	5,367	33.54	160
1974	49,951.89	28,535	37,353	12,599	34.30	367
1975	85,383.90	47,964	62,786	22,598	35.06	645
1976	29,894.34	16,505	21,605	8,289	35.83	231
1977	8,971.30	4,867	6,371	2,600	36.60	71
1978	1,220,096.96	650,007	850,868	369,229	37.38	9,878
1979	45,436.98	23,758	31,100	14,337	38.17	376
1980	93,757.93	48,098	62,961	30,797	38.96	790
1981	29,847.36	15,013	19,652	10,195	39.76	256
1982	28,842.42	14,216	18,609	10,233	40.57	252
1983	8,926.63	4,308	5,639	3,288	41.39	79
1984	2,061,078.70	973,612	1,274,471	786,608	42.21	18,636
1985	15,271.07	7,057	9,238	6,033	43.03	140
1986	1,212.16	547	716	496	43.87	11
1987	219,448.40	96,803	126,716	92,732	44.71	2,074
1988	6,316.34	2,720	3,561	2,755	45.55	60
1989	2,623,279.26	1,101,777	1,442,241	1,181,038	46.40	25,453
1990	482,502.79	197,464	258,483	224,020	47.26	4,740
1991	170,105.49	67,787	88,734	81,371	48.12	1,691
2003	923,884.28	243,905	319,275	604,609	58.88	10,268
2004	154,601.96	39,037	51,100	103,502	59.80	1,731

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R3						
NET SALVAGE PERCENT.. 0						
2006	533,274.85	122,184	159,941	373,334	61.67	6,054
2011	86,864.33	14,767	19,330	67,534	66.40	1,017
2012	8,921.30	1,411	1,847	7,074	67.35	105
2013	2,069,934.70	302,459	395,923	1,674,012	68.31	24,506
2014	600,999.62	80,606	105,514	495,486	69.27	7,153
2015	565,559.85	68,998	90,319	475,241	70.24	6,766
2016	856,644.65	94,231	123,350	733,295	71.20	10,299
2017	547,311.79	53,571	70,125	477,187	72.17	6,612
2019	6,601,928.16	485,242	635,189	5,966,739	74.12	80,501
2020	185,193.31	11,367	14,880	170,313	75.09	2,268
2021	1,268,202.83	62,294	81,543	1,186,660	76.07	15,600
2022	23,958.87	884	1,157	22,802	77.05	296
2024	530,195.88	8,154	10,674	519,522	78.77	6,595
	23,029,979.71	5,471,231	7,161,915	15,868,065		250,042
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						63.5 1.09

EL PASO ELECTRIC COMPANY

ACCOUNT 350.10 LAND RIGHTS ISLETA

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
INTERIM SURVIVOR CURVE.. SQUARE						
PROBABLE RETIREMENT YEAR.. 12-2043						
NET SALVAGE PERCENT.. 0						
2018	16,824,155.75	4,618,399	5,139,773	11,684,383	18.50	631,588
	16,824,155.75	4,618,399	5,139,773	11,684,383		631,588
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 18.5						3.75

EL PASO ELECTRIC COMPANY

ACCOUNT 351.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. 15-SQUARE						
NET SALVAGE PERCENT.. 0						
2008	15,737.75	15,738	15,738			
2011	204,540.72	190,904	204,541			
2012	397,630.06	344,614	397,630			
2013	105,726.32	84,581	99,756	5,970	3.00	1,990
2014	254,035.71	186,292	219,716	34,320	4.00	8,580
2015	8,614.42	5,743	6,773	1,841	5.00	368
2016	1,476,435.19	885,861	1,044,802	431,633	6.00	71,939
2017	60,465.60	32,248	38,034	22,432	7.00	3,205
2018	1,016,646.65	474,438	559,561	457,086	8.00	57,136
2019	172,791.32	69,117	81,518	91,273	9.00	10,141
2020	1,330,318.73	443,435	522,996	807,323	10.00	80,732
2021	159,574.42	42,554	50,189	109,385	11.00	9,944
2022	229,811.01	45,962	54,209	175,602	12.00	14,634
2023	429,434.13	57,256	67,529	361,905	13.00	27,839
2024	753,171.27	62,762	74,022	679,149	13.75	49,393
2025	307,881.72		0	307,881	15.00	20,525
	6,922,815.02	2,941,505	3,437,014	3,485,801		356,426
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8						5.15

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -5						
1956	29,981.00	25,537	29,770	1,710	14.16	121
1957	37,951.00	32,006	37,311	2,538	14.76	172
1958	13,335.00	11,130	12,975	1,027	15.38	67
1959	4,459.00	3,682	4,292	390	16.02	24
1960	48,046.00	39,235	45,739	4,709	16.67	282
1962	4,090.00	3,263	3,804	490	18.01	27
1963	21,859.00	17,232	20,088	2,864	18.69	153
1964	3,042.00	2,369	2,762	432	19.38	22
1966	6,572.00	4,988	5,815	1,086	20.79	52
1967	32,486.00	24,327	28,360	5,750	21.51	267
1971	456.00	322	375	104	24.49	4
1972	2,819.00	1,963	2,288	672	25.26	27
1981	4,582.00	2,718	3,169	1,642	32.63	50
1982	1,439.00	836	975	536	33.50	16
1984	3,241,336.00	1,803,361	2,102,290	1,301,113	35.26	36,901
1985	47,694.00	25,941	30,241	19,838	36.15	549
1986	359,249.00	190,918	222,565	154,646	37.04	4,175
1987	14,928.00	7,743	9,026	6,648	37.95	175
1988	16,942.00	8,572	9,993	7,796	38.86	201
1989	281,386.00	138,746	161,745	133,710	39.78	3,361
1990	8,045.00	3,863	4,503	3,944	40.70	97
1991	7,422.00	3,467	4,042	3,751	41.63	90
1992	111,851.63	50,783	59,201	58,243	42.57	1,368
1995	155,638.36	64,474	75,161	88,259	45.41	1,944
1997	51,534.00	19,971	23,281	30,830	47.32	652
1999	8,688.00	3,132	3,651	5,471	49.25	111
2000	170,614.31	59,190	69,002	110,143	50.22	2,193
2001	5,617.00	1,872	2,182	3,716	51.19	73
2002	339,287.33	108,443	126,419	229,833	52.17	4,405
2003	111,377.29	34,070	39,718	77,228	53.15	1,453
2004	140.01	41	48	99	54.13	2
2005	45,146.45	12,571	14,655	32,749	55.11	594
2006	451,866.31	119,564	139,383	335,077	56.10	5,973
2007	85,290.12	21,397	24,944	64,611	57.08	1,132
2008	35,297.00	8,366	9,753	27,309	58.07	470
2009	1,067,512.00	238,222	277,710	843,178	59.06	14,277
2010	3,221.00	674	786	2,596	60.05	43
2011	729,999.00	142,668	166,317	600,182	61.04	9,833
2012	129,037.41	23,413	27,294	108,195	62.04	1,744
2013	706,905.26	118,463	138,100	604,151	63.03	9,585
2014	127,007.00	19,506	22,739	110,618	64.03	1,728
2015	1,047,163.72	146,313	170,566	928,956	65.02	14,287

EL PASO ELECTRIC COMPANY

ACCOUNT 352.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R4						
NET SALVAGE PERCENT.. -5						
2016	2,756,623.26	346,553	403,998	2,490,456	66.02	37,723
2017	421,104.21	47,103	54,911	387,248	67.01	5,779
2018	669,704.08	65,537	76,401	626,788	68.01	9,216
2019	569,224.14	47,737	55,650	542,035	69.01	7,854
2020	32,878.75	2,297	2,678	31,845	70.01	455
2021	271,031.67	15,177	17,693	266,890	71.00	3,759
2022	131,630.33	5,528	6,444	131,768	72.00	1,830
2023	20,487,275.44	573,715	668,815	20,842,824	73.00	285,518
2024	157,359.11	2,754	3,211	162,016	73.75	2,197
	35,068,143.19	4,651,753	5,422,839	31,398,712		473,031
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 66.4						1.35

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -10						
1950	124.18	132	137			
1951	10.87	11	12			
1952	142.41	150	157			
1953	294.72	309	324			
1954	169.34	176	186			
1955	833.83	865	917			
1956	484.09	499	532			
1957	275.05	282	303			
1958	135.94	139	150			
1959	361.04	367	397			
1960	368.47	372	405			
1961	662.11	665	728			
1962	4,400.53	4,394	4,841			
1963	64.01	64	70			
1964	291.67	288	321			
1965	214.61	210	236			
1966	366.62	356	403			
1967	233.81	225	257			
1968	771.89	738	849			
1969	511.09	485	562			
1970	459.89	432	506			
1971	520,687.03	483,927	567,769	4,987	8.53	585
1972	1,452,290.31	1,334,951	1,566,237	31,282	9.04	3,460
1973	829,939.83	753,919	884,539	28,395	9.58	2,964
1974	457,519.77	410,393	481,495	21,777	10.15	2,146
1975	13,633.52	12,068	14,159	838	10.74	78
1976	660,656.80	576,618	676,520	50,202	11.36	4,419
1977	163.35	140	164	16	12.01	1
1978	3,158,293.80	2,673,824	3,137,076	337,047	12.67	26,602
1979	172,208.91	143,484	168,343	21,087	13.34	1,581
1980	1,751,148.36	1,434,893	1,683,494	242,769	14.03	17,304
1981	455,330.45	366,722	430,258	70,605	14.73	4,793
1982	474,516.56	375,436	440,482	81,486	15.44	5,278
1983	69,918.61	54,299	63,707	13,203	16.17	817
1984	30,129,247.20	22,958,577	26,936,250	6,205,922	16.90	367,214
1985	446,803.17	333,673	391,483	100,000	17.66	5,663
1986	365,297.18	267,251	313,553	88,274	18.42	4,792
1987	3,728,905.13	2,669,900	3,132,472	969,324	19.20	50,486
1988	40,547.94	28,383	33,300	11,303	20.00	565
1989	18,307,247.03	12,522,194	14,691,719	5,446,253	20.80	261,839
1990	1,204,269.77	803,972	943,264	381,433	21.62	17,643
1991	487,866.47	317,505	372,514	164,139	22.46	7,308

EL PASO ELECTRIC COMPANY

ACCOUNT 353.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R4						
NET SALVAGE PERCENT.. -10						
1992	246,775.55	156,455	183,562	87,891	23.30	3,772
1994	815,865.00	489,030	573,757	323,694	25.03	12,932
1995	320,883.30	186,690	219,035	133,937	25.91	5,169
1997	7,114,087.81	3,882,855	4,555,576	3,269,921	27.71	118,005
1998	175,658.00	92,678	108,735	84,489	28.62	2,952
1999	590,888.00	300,881	353,010	296,967	29.54	10,053
2000	5,501,615.28	2,699,092	3,166,721	2,885,056	30.47	94,685
2001	283,287.13	133,711	156,877	154,739	31.40	4,928
2002	983,371.56	445,469	522,648	559,061	32.35	17,282
2003	8,363,933.16	3,629,989	4,258,900	4,941,426	33.30	148,391
2004	1,451,295.11	602,283	706,631	889,794	34.25	25,979
2005	58,918.13	23,308	27,346	37,464	35.22	1,064
2006	823,449.97	309,945	363,644	542,151	36.18	14,985
2007	875,370.21	312,512	366,656	596,251	37.15	16,050
2008	13,069,854.10	4,409,808	5,173,827	9,203,013	38.13	241,359
2009	8,297,604.79	2,636,987	3,093,857	6,033,508	39.11	154,270
2010	768,558.00	229,183	268,890	576,524	40.09	14,381
2011	11,845,569.57	3,300,140	3,871,904	9,158,223	41.07	222,991
2012	2,428,032.64	628,368	737,235	1,933,601	42.06	45,972
2013	4,686,951.59	1,120,167	1,314,241	3,841,406	43.05	89,231
2014	3,786,770.69	830,049	973,859	3,191,589	44.04	72,470
2015	8,897,047.07	1,774,044	2,081,405	7,705,347	45.03	171,116
2016	27,374,794.14	4,916,431	5,768,224	24,344,050	46.02	528,988
2017	7,001,033.04	1,117,358	1,310,945	6,390,191	47.02	135,904
2018	4,236,416.22	592,247	694,856	3,965,202	48.01	82,591
2019	1,981,211.34	237,351	278,473	1,900,859	49.01	38,785
2020	21,480,883.86	2,143,857	2,515,290	21,113,682	50.01	422,189
2021	3,243,204.84	258,824	303,666	3,263,859	51.01	63,985
2022	14,989,927.04	899,471	1,055,308	15,433,612	52.00	296,800
2023	25,559,235.17	1,022,267	1,199,379	26,915,780	53.00	507,845
2024	4,446,679.65	111,180	130,443	4,760,905	53.75	88,575
2025	1,621,345.51		0	1,783,480	55.00	32,427
	258,058,184.83	88,025,918	103,275,991	180,588,013		4,471,664
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						40.4 1.73

EL PASO ELECTRIC COMPANY

ACCOUNT 354.00 STEEL TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 80-R4						
NET SALVAGE PERCENT.. -10						
1984	4,016,755.00	2,206,476	2,985,305	1,433,126	40.05	35,783
1985	74.00	40	54	27	40.96	1
1986	3,408.00	1,786	2,416	1,333	41.88	32
1987	57,701.00	29,514	39,932	23,539	42.80	550
1989	18,753,205.00	9,112,651	12,329,184	8,299,342	44.66	185,834
1991	706,563.00	325,173	439,951	337,268	46.53	7,248
1995	5,348.00	2,180	2,949	2,934	50.35	58
1997	3,811.00	1,453	1,966	2,226	52.28	43
1998	42,687.00	15,707	21,251	25,705	53.24	483
2000	258,419.00	88,155	119,271	164,990	55.19	2,989
2005	0.13					
2006	5,079.53	1,321	1,787	3,800	61.09	62
2009	216,147.00	47,405	64,138	173,624	64.05	2,711
2011	56,900.00	10,922	14,777	47,813	66.04	724
2012	843,228.84	150,375	203,454	724,098	67.03	10,803
2013	122,954.68	20,236	27,379	107,871	68.03	1,586
2017	3,280,950.86	360,472	487,709	3,121,336	72.01	43,346
	28,373,232.04	12,373,866	16,741,523	14,469,032		292,253
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.5						1.03

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
NET SALVAGE PERCENT.. -20						
1964	260.00	252	302	10	11.48	1
1965	48,359.89	46,561	55,767	2,265	11.86	191
1966	119,046.28	113,713	136,196	6,660	12.24	544
1967	43,117.41	40,832	48,905	2,836	12.65	224
1968	154,286.73	144,844	173,482	11,662	13.06	893
1969	2,547,848.50	2,370,019	2,838,613	218,805	13.49	16,220
1970	202,851.48	186,907	223,862	19,560	13.93	1,404
1971	180,523.92	164,675	197,234	19,395	14.39	1,348
1972	28,457.61	25,691	30,771	3,378	14.86	227
1973	90,594.78	80,902	96,898	11,816	15.35	770
1974	202,218.60	178,558	213,862	28,800	15.85	1,817
1975	343,343.58	299,533	358,756	53,256	16.38	3,251
1976	121,862.11	105,021	125,785	20,450	16.91	1,209
1977	36,570.86	31,107	37,257	6,628	17.47	379
1978	5,196,752.35	4,361,094	5,223,358	1,012,745	18.04	56,139
1979	196,752.56	162,793	194,980	41,123	18.63	2,207
1980	406,653.08	331,502	397,046	90,938	19.24	4,727
1981	129,583.59	104,003	124,566	30,934	19.87	1,557
1982	125,220.64	98,900	118,454	31,811	20.51	1,551
1983	38,755.31	30,090	36,039	10,467	21.18	494
1984	9,237,439.00	7,046,355	8,439,542	2,645,385	21.86	121,015
1985	66,436.89	49,734	59,567	20,157	22.57	893
1986	42,078.80	30,894	37,002	13,493	23.29	579
1987	954,712.14	686,820	822,616	323,039	24.03	13,443
1988	27,479.29	19,346	23,171	9,804	24.80	395
1989	20,793,025.00	14,314,002	17,144,130	7,807,500	25.58	305,219
1990	1,287,960.58	866,282	1,037,561	507,992	26.37	19,264
1991	1,034,249.69	678,671	812,856	428,244	27.19	15,750
1992	9,979.00	6,383	7,645	4,330	28.02	155
1993	2,896,318.25	1,803,236	2,159,767	1,315,815	28.87	45,577
1994	1,941,105.94	1,174,750	1,407,019	922,308	29.74	31,012
1995	1,086,817.96	638,619	764,885	539,297	30.62	17,613
1996	4,422,642.84	2,519,155	3,017,236	2,289,935	31.52	72,650
1997	2,101,276.21	1,158,644	1,387,728	1,133,803	32.43	34,962
1998	1,507,945.19	803,741	962,655	846,879	33.35	25,394
1999	1,181,374.35	607,704	727,858	689,791	34.28	20,122
2000	1,270,898.69	629,857	754,391	770,687	35.22	21,882
2001	355,712.56	169,461	202,966	223,889	36.18	6,188
2002	903,667.21	413,157	494,845	589,556	37.14	15,874
2003	1,159,769.20	507,979	608,415	783,308	38.10	20,559
2004	4,667,529.22	1,952,913	2,339,038	3,261,997	39.08	83,470
2005	1,752,404.76	698,852	837,027	1,265,859	40.06	31,599

EL PASO ELECTRIC COMPANY

ACCOUNT 355.00 WOOD AND STEEL POLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 60-S3						
NET SALVAGE PERCENT.. -20						
2006	62,187.85	23,582	28,245	46,380	41.04	1,130
2007	626,078.60	225,013	269,502	481,792	42.03	11,463
2008	4,829,670.08	1,640,156	1,964,443	3,831,161	43.02	89,055
2009	696,439.00	222,721	266,757	568,970	44.01	12,928
2010	499,632.16	149,788	179,404	420,155	45.01	9,335
2011	4,803,475.12	1,344,032	1,609,771	4,154,399	46.01	90,293
2012	8,571,604.14	2,228,651	2,669,294	7,616,631	47.00	162,056
2013	12,619,725.44	3,028,734	3,627,568	11,516,103	48.00	239,919
2014	2,674,883.40	588,464	704,814	2,505,046	49.00	51,123
2015	18,775,773.66	3,755,230	4,497,704	18,033,224	50.00	360,664
2016	8,091,948.94	1,456,551	1,744,536	7,965,803	51.00	156,192
2017	8,535,941.24	1,365,716	1,635,742	8,607,387	52.00	165,527
2018	14,737,818.81	2,063,354	2,471,315	15,214,068	53.00	287,058
2019	11,159,869.41	1,339,184	1,603,964	11,787,879	54.00	218,294
2020	16,748,224.64	1,674,755	2,005,883	18,091,987	55.00	328,945
2021	14,722,627.90	1,177,869	1,410,754	16,256,399	56.00	290,293
2022	7,981,429.59	478,886	573,570	9,004,146	57.00	157,967
2023	59,710,462.52	2,388,180	2,860,365	68,792,190	58.00	1,186,072
2024	9,017,782.27	225,408	269,976	10,551,363	58.75	179,598
2025	15,625,777.67		0	18,750,934	60.00	312,516
	289,405,234.49	71,029,826	85,073,660	262,212,622		5,309,196
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 49.4						1.83

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -15						
1956	145,105.66	146,770	166,872			
1957	699,223.04	702,419	804,106			
1958	133,890.75	133,531	153,974			
1959	58,937.05	58,331	67,778			
1960	171,259.33	168,133	196,948			
1961	30,111.83	29,307	34,629			
1962	59,193.96	57,087	68,073			
1963	416,341.32	397,618	478,793			
1964	77,386.08	73,153	88,994			
1965	97,497.72	91,164	111,864	258	12.15	21
1966	194,496.31	179,798	220,624	3,047	12.75	239
1967	49,797.46	45,488	55,817	1,450	13.37	108
1968	77,821.80	70,205	86,146	3,349	14.01	239
1969	4,354,413.03	3,877,415	4,757,839	249,736	14.67	17,024
1970	238,267.22	209,342	256,876	17,131	15.34	1,117
1971	139,656.20	121,022	148,502	12,103	16.02	755
1972	4,296.77	3,671	4,505	436	16.71	26
1973	85,862.46	72,294	88,709	10,033	17.41	576
1974	124,205.57	103,018	126,410	16,426	18.12	907
1975	212,406.89	173,467	212,855	31,413	18.84	1,667
1976	81,347.17	65,383	80,229	13,320	19.57	681
1977	44,704.09	35,338	43,362	8,048	20.32	396
1978	6,224,346.71	4,837,733	5,936,211	1,221,788	21.07	57,987
1979	119,436.30	91,202	111,911	25,441	21.84	1,165
1980	270,855.69	203,088	249,202	62,282	22.62	2,753
1981	83,259.79	61,265	75,176	20,573	23.41	879
1982	85,043.47	61,358	75,290	22,510	24.22	929
1983	7,373.90	5,215	6,399	2,081	25.03	83
1984	10,407,937.00	7,207,210	8,843,712	3,125,416	25.86	120,859
1985	121,969.10	82,669	101,440	38,824	26.69	1,455
1986	8,853.41	5,868	7,200	2,981	27.54	108
1987	1,449,878.32	938,857	1,152,038	515,322	28.40	18,145
1988	6,474.18	4,094	5,024	2,421	29.26	83
1989	32,221,214.00	19,872,643	24,385,017	12,669,379	30.14	420,351
1990	917,125.94	551,205	676,364	378,331	31.03	12,192
1991	1,535,820.57	898,851	1,102,948	663,246	31.92	20,778
1992	79,122.67	45,033	55,258	35,733	32.83	1,088
1993	3,252,007.17	1,798,549	2,206,936	1,532,872	33.74	45,432
1994	104,011.00	55,832	68,509	51,104	34.66	1,474
1995	323,456.00	168,363	206,592	165,382	35.58	4,648
1996	1,517,820.28	764,788	938,444	807,049	36.52	22,099
1997	1,503,797.00	732,715	899,089	830,278	37.46	22,164

EL PASO ELECTRIC COMPANY

ACCOUNT 356.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R4						
NET SALVAGE PERCENT.. -15						
1998	767,106.00	361,011	442,984	439,188	38.40	11,437
1999	108,455.00	49,218	60,394	64,329	39.35	1,635
2000	136,281.00	59,531	73,048	83,675	40.31	2,076
2001	24,980.00	10,488	12,869	15,858	41.27	384
2002	4,485.57	1,807	2,217	2,941	42.23	70
2003	424,537.38	163,739	200,918	287,300	43.20	6,650
2004	1,622,493.93	597,936	733,706	1,132,162	44.17	25,632
2005	44,080.76	15,481	18,996	31,697	45.15	702
2006	353.07	118	145	261	46.13	6
2007	61.29	19	23	47	47.11	1
2008	4,964,821.00	1,485,338	1,822,606	3,886,938	48.09	80,826
2009	480,169.09	135,243	165,952	386,242	49.08	7,870
2010	806,094.55	213,073	261,454	665,555	50.06	13,295
2011	1,121,706.63	276,852	339,716	950,247	51.05	18,614
2012	61,885.94	14,190	17,412	53,757	52.04	1,033
2013	5,352,316.73	1,132,550	1,389,713	4,765,451	53.04	89,846
2014	667,585.33	129,569	158,990	608,733	54.03	11,267
2015	566,436.35	100,016	122,726	528,676	55.02	9,609
2016	2,782,875.87	442,122	542,512	2,657,795	56.02	47,444
2017	2,764,829.25	390,354	478,990	2,700,564	57.02	47,362
2018	998,978.02	123,545	151,598	997,227	58.01	17,191
2019	871,065.06	92,309	113,269	888,456	59.01	15,056
2020	1,126,622.30	99,464	122,049	1,173,567	60.01	19,556
2021	39,438.94	2,791	3,425	41,930	61.00	687
2022	263,975.61	14,010	17,191	286,381	62.00	4,619
2023	1,786,050.03	63,200	77,550	1,976,408	63.00	31,372
2024	351,325.41	7,769	9,533	394,491	63.75	6,188
2025	4,924,511.52		0	5,663,188	65.00	87,126
	100,799,545.84	51,182,235	62,696,651	53,222,827		1,335,982
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 39.8						1.33

EL PASO ELECTRIC COMPANY

ACCOUNT 359.00 ROADS AND TRAILS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 75-R3						
NET SALVAGE PERCENT.. 0						
1984	204,695.73	102,403	143,319	61,377	37.48	1,638
1992	110,270.89	45,373	63,502	46,769	44.14	1,060
1997	162,489.55	57,391	80,322	82,168	48.51	1,694
1999	298,154.03	98,191	137,424	160,730	50.30	3,195
2000	238,490.86	75,680	105,918	132,573	51.20	2,589
2009	77,514.00	15,999	22,392	55,122	59.52	926
2016	1,119,075.47	131,156	183,560	935,515	66.21	14,130
2017	17,065.57	1,779	2,490	14,576	67.18	217
2018	384,769.75	35,141	49,182	335,588	68.15	4,924
2019	1,080,695.21	84,727	118,580	962,115	69.12	13,919
2021	120,194.45	6,298	8,814	111,380	71.07	1,567
	3,813,415.51	654,138	915,503	2,897,912		45,859
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 63.2						1.20

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. 0						
1988	33,783.01	17,360	19,531	14,252	34.03	419
1989	41,548.73	20,816	23,420	18,129	34.93	519
1990	33,083.33	16,145	18,164	14,919	35.84	416
1991	42,621.21	20,239	22,770	19,851	36.76	540
1992	326,935.42	150,949	169,829	157,106	37.68	4,169
1993	1,094.00	491	552	542	38.61	14
1994	5,529.00	2,406	2,707	2,822	39.54	71
1995	11,252.00	4,745	5,338	5,914	40.48	146
1996	67,491.69	27,546	30,991	36,501	41.43	881
1997	14,019.00	5,531	6,223	7,796	42.38	184
1998	6,927.00	2,639	2,969	3,958	43.33	91
1999	10,111.00	3,714	4,179	5,932	44.29	134
2000	6,916.00	2,444	2,750	4,166	45.26	92
2001	7,383.00	2,507	2,821	4,562	46.23	99
2002	2,821.00	919	1,034	1,787	47.20	38
2003	43,281.42	13,498	15,186	28,095	48.17	583
2004	252,126.61	75,098	84,491	167,636	49.15	3,411
2005	95,209.90	27,026	30,406	64,804	50.13	1,293
2010	1,330,649.00	284,000	319,522	1,011,127	55.06	18,364
2015	1,415.00	202	227	1,188	60.02	20
2018	565.00	56	63	502	63.01	8
2019	357,976.07	30,632	34,463	323,513	64.01	5,054
2020	186,076.21	13,265	14,924	171,152	65.01	2,633
2021	346,173.34	19,780	22,254	323,919	66.00	4,908
2022	1,080,274.99	46,301	52,093	1,028,182	67.00	15,346
2023	156,782.00	4,479	5,039	151,743	68.00	2,232
2024	459,067.36	8,199	9,225	449,842	68.75	6,543
2025	123,076.33		0	123,077	70.00	1,758
	5,044,188.62	800,987	901,171	4,143,018		69,966
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					59.2	1.39

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -5						
1947	510.25	453	476	60	10.79	6
1948	4,452.30	3,930	4,129	546	11.16	49
1949	4,347.80	3,812	4,005	560	11.55	48
1950	5,138.05	4,475	4,702	693	11.94	58
1951	15,221.72	13,163	13,830	2,153	12.35	174
1952	8,033.89	6,897	7,246	1,190	12.77	93
1953	4,742.37	4,040	4,245	734	13.21	56
1954	5,652.50	4,777	5,019	916	13.66	67
1955	50,725.36	42,518	44,672	8,590	14.12	608
1956	49,739.97	41,334	43,428	8,799	14.60	603
1957	3,193.85	2,631	2,764	590	15.09	39
1958	10,336.43	8,436	8,863	1,990	15.59	128
1959	1,579.65	1,277	1,342	317	16.11	20
1960	5,067.29	4,056	4,261	1,060	16.64	64
1961	13,820.53	10,948	11,503	3,009	17.19	175
1962	12,437.80	9,750	10,244	2,816	17.74	159
1963	7,901.32	6,126	6,436	1,860	18.31	102
1964	8,683.33	6,656	6,993	2,124	18.90	112
1965	2,732.07	2,070	2,175	694	19.49	36
1966	325.20	243	255	86	20.10	4
1967	25,214.88	18,639	19,583	6,893	20.72	333
1968	31,214.94	22,779	23,933	8,843	21.35	414
1969	17,697.68	12,745	13,391	5,192	21.99	236
1970	22,175.55	15,750	16,548	6,736	22.65	297
1971	3,378.67	2,366	2,486	1,062	23.31	46
1972	13,198.15	9,109	9,570	4,288	23.99	179
1973	40,868.37	27,788	29,195	13,717	24.67	556
1974	44,915.95	30,076	31,599	15,563	25.36	614
1975	34,797.61	22,930	24,091	12,446	26.07	477
1976	20,124.41	13,047	13,708	7,423	26.78	277
1977	9,121.64	5,814	6,108	3,470	27.51	126
1978	21,759.73	13,630	14,320	8,528	28.24	302
1979	16,126.48	9,923	10,426	6,507	28.98	225
1980	424,106.01	256,183	269,159	176,152	29.73	5,925
1981	48,323.47	28,639	30,090	20,650	30.49	677
1982	38,434.94	22,340	23,472	16,885	31.25	540
1983	153,900.04	87,677	92,118	69,477	32.02	2,170
1984	48,854.28	27,254	28,634	22,663	32.81	691
1985	58,132.33	31,740	33,348	27,691	33.60	824
1986	140,190.27	74,882	78,675	68,525	34.39	1,993
1987	154,383.77	80,588	84,670	77,433	35.20	2,200
1988	2,393.92	1,221	1,283	1,231	36.01	34

EL PASO ELECTRIC COMPANY

ACCOUNT 361.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R3						
NET SALVAGE PERCENT.. -5						
1989	177,192.12	88,162	92,627	93,425	36.83	2,537
1990	49,010.72	23,782	24,987	26,474	37.65	703
1992	64,936.94	29,874	31,387	36,797	39.33	936
1993	104,449.00	46,720	49,086	60,585	40.18	1,508
1994	142,021.47	61,716	64,842	84,281	41.03	2,054
1995	26,972.00	11,373	11,949	16,372	41.89	391
1996	88.63	36	38	55	42.76	1
1997	25,462.10	10,071	10,581	16,154	43.63	370
1998	4,305.00	1,646	1,729	2,791	44.51	63
2000	848,691.42	301,833	317,121	574,005	46.29	12,400
2001	59,830.00	20,480	21,517	41,304	47.18	875
2003	48,377.86	15,246	16,018	34,779	48.99	710
2004	164,980.49	49,717	52,235	120,995	49.91	2,424
2005	32,968.05	9,485	9,965	24,651	50.82	485
2006	170,671.40	46,721	49,087	130,118	51.75	2,514
2007	23,172.93	6,020	6,325	18,007	52.68	342
2008	84,898.73	20,872	21,929	67,215	53.61	1,254
2009	19,406.00	4,497	4,725	15,651	54.55	287
2010	2,086,484.28	454,133	477,135	1,713,673	55.49	30,883
2011	28,388.16	5,778	6,071	23,737	56.43	421
2012	476,363.75	90,178	94,745	405,437	57.38	7,066
2013	1,589,997.04	278,088	292,173	1,377,324	58.34	23,609
2014	223,771.34	35,949	37,770	197,190	59.29	3,326
2015	652,663.20	95,455	100,290	585,006	60.25	9,710
2016	2,785,659.36	366,876	385,458	2,539,484	61.22	41,481
2017	4,003,667.26	469,612	493,397	3,710,454	62.18	59,673
2018	2,582,324.17	265,342	278,781	2,432,659	63.15	38,522
2019	5,472,482.12	482,673	507,120	5,238,986	64.12	81,706
2020	3,412,658.44	250,830	263,535	3,319,756	65.10	50,995
2021	2,698,022.07	159,040	167,095	2,665,828	66.07	40,349
2022	5,279,815.64	233,616	245,449	5,298,357	67.05	79,021
2023	559,794.45	16,540	17,377	570,407	68.03	8,385
2024	423,693.14	7,817	8,213	436,665	68.77	6,350
2025	1,325.78		0	1,392	70.00	20
	35,908,499.83	4,952,890	5,203,752	32,500,173		533,108
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 61.0						1.48

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -5						
1949	128,320.25	111,376	132,211	2,525	11.27	224
1950	146,621.01	126,478	150,138	3,814	11.60	329
1951	13,742.06	11,781	13,985	444	11.93	37
1952	171,992.23	146,474	173,875	6,717	12.28	547
1953	369,893.71	312,862	371,389	16,999	12.64	1,345
1954	220,037.37	184,760	219,323	11,716	13.02	900
1955	1,114,958.80	929,366	1,103,221	67,486	13.40	5,036
1956	650,530.00	538,037	638,687	44,370	13.80	3,215
1957	369,620.27	303,196	359,914	28,187	14.22	1,982
1958	182,673.75	148,607	176,407	15,400	14.64	1,052
1959	485,184.23	391,253	464,444	44,999	15.08	2,984
1960	495,177.68	395,713	469,738	50,199	15.53	3,232
1961	894,384.13	707,943	840,377	98,726	16.00	6,170
1962	5,917,289.18	4,637,871	5,505,470	707,684	16.48	42,942
1963	86,927.79	67,444	80,061	11,213	16.97	661
1964	396,024.67	304,064	360,945	54,881	17.47	3,141
1965	289,559.36	219,889	261,023	43,014	17.99	2,391
1966	494,651.31	371,318	440,780	78,604	18.53	4,242
1967	315,468.18	234,062	277,848	53,394	19.07	2,800
1968	1,047,343.86	767,598	911,191	188,520	19.63	9,604
1969	693,466.11	501,856	595,737	132,402	20.20	6,555
1970	627,118.46	447,967	531,768	126,706	20.78	6,097
1971	663,779.78	467,826	555,341	141,628	21.37	6,627
1972	753,288.14	523,611	621,562	169,391	21.97	7,710
1973	121,430.24	83,190	98,752	28,750	22.59	1,273
1974	711,531.84	480,331	570,186	176,922	23.21	7,623
1975	1,633,143.52	1,085,606	1,288,689	426,112	23.85	17,866
1976	1,947,910.55	1,274,389	1,512,787	532,519	24.50	21,735
1977	223,196.62	143,679	170,557	63,799	25.15	2,537
1978	1,105,660.55	699,782	830,689	330,255	25.82	12,791
1979	155,403.71	96,674	114,759	48,415	26.49	1,828
1980	2,048,302.67	1,251,395	1,485,492	665,226	27.18	24,475
1981	673,481.47	403,948	479,514	227,642	27.87	8,168
1982	492,614.49	289,818	344,034	173,211	28.58	6,061
1983	3,023,856.91	1,744,309	2,070,614	1,104,436	29.29	37,707
1984	637,060.92	360,083	427,443	241,471	30.01	8,046
1985	931,771.49	515,821	612,315	366,045	30.73	11,912
1986	448,930.73	243,160	288,648	182,729	31.47	5,806
1987	2,109,245.84	1,117,232	1,326,231	888,477	32.21	27,584
1988	380,951.41	197,167	234,051	165,948	32.96	5,035
1989	4,175,975.66	2,110,085	2,504,815	1,879,959	33.72	55,752
1990	2,488,326.44	1,226,369	1,455,784	1,156,959	34.49	33,545

EL PASO ELECTRIC COMPANY

ACCOUNT 362.00 STATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-R2.5						
NET SALVAGE PERCENT.. -5						
1991	2,071,625.68	995,244	1,181,423	993,784	35.26	28,184
1992	564,597.82	264,128	313,538	279,290	36.04	7,749
1993	4,259,761.00	1,938,400	2,301,013	2,171,736	36.83	58,966
1994	4,877,313.92	2,156,426	2,559,825	2,561,355	37.63	68,067
1995	2,686,212.84	1,152,945	1,368,625	1,451,898	38.43	37,780
1996	3,567,403.76	1,485,050	1,762,856	1,982,918	39.23	50,546
1998	3,836,536.09	1,495,449	1,775,200	2,253,163	40.87	55,130
1999	1,099,558.01	413,855	491,274	663,262	41.70	15,906
2000	4,466,004.40	1,621,046	1,924,293	2,765,012	42.53	65,013
2001	3,029,445.92	1,058,514	1,256,529	1,924,389	43.37	44,371
2002	1,865,373.80	626,158	743,292	1,215,350	44.22	27,484
2003	6,876,593.16	2,213,926	2,628,082	4,592,341	45.07	101,894
2004	9,247,214.37	2,848,595	3,381,477	6,328,098	45.93	137,777
2005	4,220,809.63	1,241,583	1,473,844	2,958,006	46.79	63,219
2006	5,283,396.30	1,479,924	1,756,771	3,790,795	47.66	79,538
2007	1,516,022.60	403,336	478,787	1,113,037	48.53	22,935
2008	10,582,552.87	2,665,137	3,163,700	7,947,981	49.41	160,858
2009	12,989,999.38	3,084,573	3,661,599	9,977,900	50.30	198,368
2010	7,839,712.21	1,750,224	2,077,636	6,154,062	51.18	120,243
2011	3,903,485.61	814,691	967,094	3,131,566	52.08	60,130
2012	15,716,352.44	3,051,581	3,622,436	12,879,734	52.98	243,106
2013	11,779,672.65	2,116,030	2,511,873	9,856,783	53.88	182,940
2014	17,672,448.88	2,917,571	3,463,357	15,092,714	54.78	275,515
2015	7,288,645.47	1,095,002	1,299,842	6,353,236	55.70	114,062
2016	5,917,340.90	802,001	952,030	5,261,178	56.61	92,937
2017	15,518,527.99	1,872,559	2,222,856	14,071,598	57.53	244,596
2018	27,972,142.36	2,959,690	3,513,355	25,857,394	58.45	442,385
2019	48,562,359.94	4,408,637	5,233,354	45,757,124	59.38	770,581
2020	14,828,377.12	1,123,361	1,333,506	14,236,290	60.31	236,052
2021	27,631,267.75	1,678,392	1,992,366	27,020,465	61.24	441,222
2022	21,007,788.18	960,413	1,140,076	20,918,102	62.17	336,466
2023	58,183,107.93	1,776,563	2,108,902	58,983,361	63.11	934,612
2024	21,375,412.24	407,362	483,566	21,960,617	63.82	344,102
2025	26,628,601.36		0	27,960,031	65.00	430,154
	454,702,511.97	81,052,756	96,215,172	381,222,465		6,902,455
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 55.2						1.52

EL PASO ELECTRIC COMPANY

ACCOUNT 363.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2010	213,143.32	213,143	213,143			
2011	227,503.83	212,336	227,504			
2012	317,431.87	275,109	317,432			
2013	401,526.26	321,221	401,526			
2014	442,113.55	324,215	442,114			
2015	194,842.94	129,896	191,691	3,152	5.00	630
2016	388,418.53	233,051	343,920	44,499	6.00	7,416
2017	422,779.55	225,481	332,749	90,031	7.00	12,862
2018	98,252.85	45,852	67,665	30,588	8.00	3,824
2019	504,846.48	201,939	298,008	206,838	9.00	22,982
2020	261,118.67	87,039	128,446	132,673	10.00	13,267
2021	606,446.55	161,721	238,657	367,790	11.00	33,435
2022	108,059.94	21,612	31,893	76,167	12.00	6,347
2023	732,866.97	97,713	144,198	588,669	13.00	45,282
2024	875,688.25	72,971	107,686	768,002	13.75	55,855
2025	180,506.97		0	180,507	15.00	12,034
	5,975,546.53	2,623,299	3,486,632	2,488,915		213,934
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 11.6						3.58

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -30						
1929	3,280.00	4,264	4,264			
1930	5,130.00	6,669	6,669			
1931	1,905.00	2,476	2,476			
1932	1,704.00	2,215	2,215			
1933	1,856.00	2,413	2,413			
1934	2,177.00	2,830	2,830			
1935	1,777.00	2,310	2,310			
1936	3,013.00	3,913	3,362	555	0.05	555
1937	1,612.00	2,080	1,787	309	0.33	309
1938	390.00	501	430	77	0.54	77
1939	2,265.00	2,897	2,489	456	0.73	456
1940	3,372.00	4,295	3,690	694	0.91	694
1941	639.00	811	697	134	1.09	123
1942	1,388.00	1,753	1,506	298	1.27	235
1943	4,351.00	5,473	4,702	954	1.46	653
1944	5,560.00	6,963	5,983	1,245	1.65	755
1946	661.69	822	706	154	2.02	76
1949	3,600.00	4,412	3,791	889	2.58	345
1950	10,600.00	12,932	11,111	2,669	2.77	964
1951	11,082.69	13,460	11,565	2,842	2.96	960
1952	1,235.65	1,494	1,284	322	3.14	103
1955	37,880.00	45,184	38,822	10,422	3.71	2,809
1956	35,482.00	42,129	36,197	9,930	3.90	2,546
1957	32,311.00	38,177	32,801	9,203	4.10	2,245
1958	29,344.00	34,511	29,652	8,495	4.29	1,980
1959	24,394.00	28,548	24,528	7,184	4.49	1,600
1963	1,550.88	1,778	1,528	488	5.32	92
1964	4,718.17	5,379	4,622	1,512	5.54	273
1965	4,835.33	5,481	4,709	1,577	5.76	274
1966	8,518.82	9,600	8,248	2,826	5.99	472
1967	14,733.72	16,502	14,178	4,976	6.23	799
1968	17,884.60	19,907	17,104	6,146	6.47	950
1969	27,336.37	30,230	25,973	9,564	6.72	1,423
1970	54,089.65	59,410	51,044	19,273	6.98	2,761
1971	15,562.12	16,971	14,581	5,650	7.25	779
1972	113,293.97	122,637	105,368	41,914	7.53	5,566
1973	121,698.84	130,715	112,309	45,899	7.82	5,869
1974	217,515.57	231,809	199,168	83,602	8.11	10,309
1975	277,691.51	293,452	252,131	108,868	8.42	12,930
1976	343,646.63	359,975	309,287	137,454	8.74	15,727
1977	338,139.72	350,980	301,558	138,024	9.07	15,218
1978	785,075.98	806,957	693,329	327,270	9.42	34,742

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -30						
1979	1,157,317.37	1,177,537	1,011,728	492,785	9.78	50,387
1980	1,185,745.17	1,193,775	1,025,679	515,790	10.15	50,817
1981	1,174,804.95	1,169,535	1,004,853	522,393	10.54	49,563
1982	1,636,737.67	1,610,479	1,383,707	744,052	10.94	68,012
1983	1,246,999.44	1,211,869	1,041,226	579,873	11.36	51,045
1984	1,533,284.07	1,471,033	1,263,897	729,372	11.79	61,864
1985	1,717,715.13	1,625,646	1,396,739	836,291	12.24	68,324
1986	1,870,601.67	1,744,950	1,499,243	932,539	12.71	73,370
1987	1,790,733.08	1,645,095	1,413,449	914,504	13.20	69,281
1988	1,772,381.78	1,602,107	1,376,514	927,582	13.71	67,657
1989	1,992,882.83	1,770,931	1,521,566	1,069,182	14.24	75,083
1990	1,570,606.58	1,370,714	1,177,704	864,085	14.79	58,424
1991	2,061,339.28	1,765,065	1,516,526	1,163,215	15.36	75,730
1992	1,656,884.26	1,390,504	1,194,707	959,243	15.95	60,141
1993	1,761,704.68	1,446,913	1,243,173	1,047,043	16.57	63,189
1994	2,139,768.89	1,718,478	1,476,499	1,305,201	17.20	75,884
1995	3,503,246.78	2,746,696	2,359,933	2,194,288	17.86	122,860
1996	2,267,862.42	1,733,554	1,489,452	1,458,769	18.54	78,682
1997	3,112,408.76	2,315,277	1,989,263	2,056,868	19.25	106,850
1998	3,172,200.34	2,293,774	1,970,787	2,153,073	19.97	107,815
1999	5,013,775.73	3,516,803	3,021,602	3,496,306	20.72	168,741
2000	5,645,452.48	3,834,233	3,294,334	4,044,754	21.49	188,216
2001	4,754,747.27	3,120,812	2,681,370	3,499,801	22.28	157,083
2002	4,024,521.71	2,547,349	2,188,657	3,043,221	23.09	131,798
2003	4,141,081.45	2,521,803	2,166,708	3,216,698	23.92	134,477
2004	6,461,398.75	3,776,222	3,244,492	5,155,326	24.77	208,128
2005	7,784,428.87	4,353,722	3,740,674	6,379,084	25.64	248,794
2006	4,183,707.00	2,233,560	1,919,052	3,519,767	26.52	132,721
2007	6,736,276.06	3,421,159	2,939,425	5,817,734	27.42	212,171
2008	6,668,137.71	3,209,281	2,757,382	5,911,197	28.34	208,581
2009	6,580,433.66	2,992,215	2,570,881	5,983,683	29.26	204,500
2010	5,822,546.85	2,489,471	2,138,928	5,430,383	30.20	179,814
2011	7,786,324.87	3,115,418	2,676,736	7,445,486	31.15	239,020
2012	7,431,512.72	2,767,287	2,377,625	7,283,342	32.11	226,825
2013	6,119,174.78	2,107,181	1,810,469	6,144,458	33.08	185,745
2014	6,836,803.80	2,160,724	1,856,472	7,031,373	34.06	206,441
2015	8,429,072.38	2,425,289	2,083,784	8,874,010	35.04	253,254
2016	8,337,271.13	2,162,922	1,858,361	8,980,091	36.02	249,308
2017	8,805,092.09	2,032,462	1,746,271	9,700,349	37.01	262,101
2018	7,396,660.93	1,493,600	1,283,286	8,332,373	38.01	219,215
2019	10,355,959.04	1,794,988	1,542,235	11,920,512	39.00	305,654
2020	10,801,503.83	1,560,202	1,340,510	12,701,445	40.00	317,536

EL PASO ELECTRIC COMPANY

ACCOUNT 364.00 POLES, TOWERS AND FIXTURES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 45-S2.5						
NET SALVAGE PERCENT.. -30						
2021	11,904,217.51	1,375,616	1,181,915	14,293,568	41.00	348,624
2022	13,276,057.36	1,150,649	988,626	16,270,249	42.00	387,387
2023	17,353,161.52	1,002,527	861,361	21,697,749	43.00	504,599
2024	23,764,435.59	858,229	737,381	30,156,385	43.75	689,289
2025	9,243,406.87		0	12,016,429	45.00	267,032
	266,555,689.02	99,762,971	85,718,599	260,803,797		8,397,701
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						31.1 3.15

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT.. -40						
1932	1,770.00	2,478	2,478			
1933	2,100.00	2,940	2,940			
1934	1,553.00	2,174	2,174			
1935	2,848.00	3,987	3,987			
1936	3,132.00	4,372	3,383	1,002	0.14	1,002
1937	5,757.00	8,009	6,196	1,864	0.30	1,864
1938	2,865.00	3,965	3,068	943	0.55	943
1939	2,594.00	3,570	2,762	870	0.81	870
1940	4,978.00	6,814	5,272	1,697	1.07	1,586
1941	1,615.00	2,198	1,701	560	1.34	418
1943	3,548.00	4,774	3,694	1,273	1.87	681
1948	21,873.89	28,588	22,118	8,505	3.19	2,666
1949	7,946.80	10,333	7,995	3,131	3.42	915
1951	9,126.27	11,747	9,089	3,688	3.87	953
1952	2,251.81	2,885	2,232	921	4.08	226
1958	37,774.00	46,912	36,295	16,589	5.42	3,061
1961	36,626.20	44,717	34,597	16,680	6.14	2,717
1962	52,777.27	64,052	49,556	24,332	6.39	3,808
1963	30,967.24	37,357	28,903	14,451	6.64	2,176
1964	43,018.43	51,568	39,898	20,328	6.90	2,946
1965	40,365.80	48,070	37,191	19,321	7.17	2,695
1966	67,445.23	79,768	61,716	32,707	7.45	4,390
1967	81,043.09	95,165	73,628	39,832	7.74	5,146
1968	140,543.40	163,762	126,701	70,060	8.05	8,703
1969	292,951.81	338,700	262,049	148,084	8.36	17,713
1970	329,745.59	378,068	292,507	169,137	8.69	19,463
1971	23,869.01	27,123	20,985	12,432	9.04	1,375
1972	267,486.71	301,147	232,994	141,487	9.40	15,052
1973	336,182.32	374,759	289,947	180,708	9.78	18,477
1974	432,316.52	477,004	369,053	236,190	10.17	23,224
1975	542,438.10	591,872	457,925	301,488	10.59	28,469
1976	508,729.18	548,709	424,530	287,691	11.02	26,106
1977	344,648.14	367,207	284,104	198,403	11.47	17,298
1978	886,636.68	932,520	721,481	519,810	11.94	43,535
1979	966,835.13	1,003,333	776,268	577,301	12.42	46,482
1980	783,455.38	801,371	620,012	476,826	12.93	36,877
1981	827,129.91	833,504	644,873	513,109	13.45	38,149
1982	1,037,883.42	1,029,535	796,540	656,497	13.99	46,926
1983	676,672.71	660,184	510,777	436,565	14.55	30,004
1984	851,660.30	816,742	631,904	560,420	15.12	37,065
1985	1,122,322.26	1,056,996	817,786	753,465	15.71	47,961
1986	831,548.27	768,595	594,654	569,514	16.31	34,918

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT.. -40						
1987	760,154.10	688,856	532,960	531,256	16.93	31,380
1988	1,006,502.46	893,611	691,377	717,726	17.56	40,873
1989	1,101,276.52	956,864	740,315	801,472	18.21	44,013
1990	995,288.56	845,629	654,254	739,150	18.87	39,171
1991	1,314,487.90	1,091,141	844,204	996,079	19.54	50,976
1992	1,354,312.95	1,096,934	848,686	1,047,352	20.23	51,772
1993	792,558.17	625,760	484,144	625,437	20.93	29,882
1994	935,357.85	719,139	556,390	753,111	21.64	34,802
1995	1,906,022.69	1,425,396	1,102,813	1,565,619	22.36	70,019
1996	1,057,726.82	768,485	594,569	886,249	23.09	38,382
1997	1,725,905.61	1,216,688	941,338	1,474,930	23.83	61,894
1998	1,660,931.23	1,134,074	877,421	1,447,883	24.59	58,881
1999	2,453,628.82	1,620,946	1,254,108	2,180,972	25.35	86,034
2000	1,511,213.18	964,399	746,145	1,369,553	26.12	52,433
2001	2,411,131.21	1,483,164	1,147,508	2,228,076	26.91	82,797
2002	1,735,071.72	1,027,315	794,823	1,634,277	27.70	58,999
2003	1,811,599.00	1,030,347	797,168	1,739,071	28.50	61,020
2004	2,902,277.19	1,582,124	1,224,072	2,839,116	29.31	96,865
2005	4,623,358.10	2,409,722	1,864,376	4,608,325	30.13	152,948
2006	2,227,061.91	1,106,850	856,358	2,261,529	30.96	73,047
2007	3,944,672.83	1,863,858	1,442,047	4,080,495	31.80	128,317
2008	4,132,794.45	1,851,492	1,432,479	4,353,433	32.64	133,377
2009	3,356,650.96	1,420,555	1,099,068	3,600,243	33.49	107,502
2010	3,146,219.62	1,252,611	969,132	3,435,575	34.35	100,017
2011	4,944,526.30	1,843,072	1,425,965	5,496,372	35.22	156,058
2012	4,095,624.59	1,421,542	1,099,832	4,634,042	36.10	128,367
2013	3,316,434.42	1,065,942	824,708	3,818,300	36.98	103,253
2014	4,600,348.41	1,359,201	1,051,599	5,388,889	37.87	142,300
2015	4,158,168.37	1,120,626	867,016	4,954,420	38.76	127,823
2016	9,272,574.36	2,255,554	1,745,098	11,236,506	39.66	283,321
2017	3,288,417.85	712,620	551,346	4,052,439	40.57	99,888
2018	6,548,337.57	1,245,245	963,433	8,204,240	41.48	197,788
2019	9,125,505.12	1,490,542	1,153,216	11,622,491	42.40	274,115
2020	11,185,557.75	1,526,829	1,181,291	14,478,490	43.32	334,222
2021	14,928,166.26	1,632,664	1,263,174	19,636,259	44.25	443,757
2022	9,656,160.30	794,219	614,479	12,904,145	45.18	285,616

EL PASO ELECTRIC COMPANY

ACCOUNT 365.00 OVERHEAD CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 48-R2.5						
NET SALVAGE PERCENT.. -40						
2023	19,249,081.91	1,055,581	816,691	26,132,024	46.12	566,609
2024	25,688,855.36	884,005	683,945	35,280,453	46.82	753,534
2025	10,766,767.89		0	15,073,475	48.00	314,031
	201,357,761.18	59,521,176	46,053,511	235,847,354		6,472,943
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						36.4 3.21

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -5						
1952	69.87	64	73			
1953	3,226.08	2,934	3,387			
1957	17,751.95	15,652	18,575	65	11.22	6
1958	23,485.27	20,520	24,352	308	11.75	26
1959	1,024.57	887	1,053	23	12.29	2
1960	8,967.72	7,686	9,121	295	12.86	23
1961	4,755.42	4,034	4,787	206	13.45	15
1962	70,605.51	59,245	70,309	3,827	14.06	272
1963	13,389.25	11,106	13,180	879	14.70	60
1964	7,826.61	6,417	7,615	603	15.34	39
1965	79,876.22	64,700	76,782	7,088	16.00	443
1966	26,373.62	21,098	25,038	2,654	16.67	159
1967	11,959.54	9,445	11,209	1,349	17.35	78
1968	29,756.95	23,193	27,524	3,721	18.04	206
1969	169,861.73	130,607	154,997	23,358	18.74	1,246
1970	115,300.43	87,409	103,732	17,333	19.46	891
1971	21,289.78	15,910	18,881	3,473	20.18	172
1972	3,807.43	2,804	3,328	670	20.91	32
1973	299,361.82	217,111	257,655	56,675	21.65	2,618
1974	770,539.83	550,165	652,906	156,161	22.40	6,971
1975	320,544.24	225,166	267,215	69,356	23.17	2,993
1976	679,247.57	469,292	556,930	156,280	23.94	6,528
1977	348,744.37	236,813	281,037	85,145	24.73	3,443
1978	736,270.06	491,240	582,977	190,107	25.52	7,449
1979	723,393.09	473,861	562,352	197,211	26.33	7,490
1980	894,628.90	575,020	682,402	256,958	27.15	9,464
1981	815,811.33	514,329	610,378	246,224	27.97	8,803
1982	700,253.44	432,653	513,449	221,817	28.81	7,699
1983	892,305.36	539,938	640,769	296,152	29.66	9,985
1984	1,605,075.12	950,525	1,128,031	557,298	30.52	18,260
1985	1,337,967.15	775,078	919,820	485,046	31.38	15,457
1986	1,207,537.33	683,583	811,239	456,675	32.26	14,156
1987	1,411,487.33	780,409	926,147	555,915	33.14	16,775
1988	1,235,347.37	666,535	791,007	506,108	34.03	14,872
1989	1,229,239.00	646,641	767,398	523,303	34.93	14,981
1990	1,114,041.57	570,835	677,436	492,308	35.84	13,736
1991	1,004,159.01	500,677	594,176	460,191	36.76	12,519
1992	1,049,587.54	508,835	603,858	498,209	37.68	13,222
1993	1,081,834.06	509,383	604,508	531,418	38.61	13,764
1994	1,504,406.99	687,359	815,720	763,907	39.54	19,320
1995	2,457,277.98	1,088,072	1,291,264	1,288,878	40.48	31,840
1996	2,738,592.05	1,173,615	1,392,782	1,482,740	41.43	35,789

EL PASO ELECTRIC COMPANY

ACCOUNT 366.00 UNDERGROUND CONDUIT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 70-R4						
NET SALVAGE PERCENT.. -5						
1997	2,252,983.99	933,408	1,107,718	1,257,915	42.38	29,682
1998	4,445,985.23	1,778,616	2,110,764	2,557,520	43.33	59,024
1999	4,190,942.40	1,616,256	1,918,084	2,482,406	44.29	56,049
2000	3,818,249.54	1,416,958	1,681,568	2,327,594	45.26	51,427
2001	4,019,085.33	1,432,999	1,700,605	2,519,435	46.23	54,498
2002	4,977,792.08	1,702,382	2,020,294	3,206,388	47.20	67,932
2003	5,358,382.29	1,754,618	2,082,285	3,544,016	48.17	73,573
2004	7,901,354.10	2,471,172	2,932,652	5,363,770	49.15	109,131
2005	6,794,729.19	2,025,189	2,403,383	4,731,083	50.13	94,376
2006	5,073,437.78	1,437,574	1,706,034	3,621,076	51.11	70,849
2007	7,064,885.38	1,898,003	2,252,446	5,165,684	52.09	99,168
2008	5,443,699.10	1,381,586	1,639,591	4,076,293	53.08	76,795
2009	4,885,641.28	1,167,417	1,385,427	3,744,496	54.07	69,253
2010	2,440,366.10	546,890	649,019	1,913,365	55.06	34,751
2011	3,022,456.18	632,463	750,572	2,423,007	56.05	43,229
2012	4,692,725.35	912,252	1,082,611	3,844,751	57.04	67,404
2013	4,516,303.58	810,902	962,334	3,779,785	58.03	65,135
2014	6,085,004.72	1,001,260	1,188,241	5,201,014	59.03	88,108
2015	3,841,619.27	575,085	682,479	3,351,221	60.02	55,835
2016	6,297,998.24	848,369	1,006,798	5,606,100	61.02	91,873
2017	5,004,766.17	599,806	711,817	4,543,187	62.01	73,265
2018	5,389,169.41	565,071	670,595	4,988,033	63.01	79,163
2019	6,703,834.75	602,329	714,811	6,324,215	64.01	98,800
2020	6,788,017.32	508,114	603,002	6,524,416	65.01	100,360
2021	7,979,438.41	478,742	568,145	7,810,265	66.00	118,337
2022	9,261,636.87	416,801	494,637	9,230,082	67.00	137,762
2023	16,073,413.62	482,178	572,222	16,304,862	68.00	239,777
2024	12,295,631.01	230,580	273,639	12,636,774	68.75	183,808
2025	5,147,789.25		0	5,405,178	70.00	77,217
	198,534,318.40	44,977,866	53,377,172	155,083,862		2,778,385
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						55.8 1.40

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1.5						
NET SALVAGE PERCENT.. -30						
1964	2,115.37	2,312	2,131	619	7.01	88
1965	13,474.75	14,611	13,469	4,048	7.30	555
1966	20,015.77	21,538	19,855	6,166	7.58	813
1967	50,343.38	53,726	49,528	15,918	7.88	2,020
1968	15,487.85	16,396	15,115	5,019	8.17	614
1969	19,527.51	20,493	18,892	6,494	8.48	766
1970	66,918.30	69,634	64,193	22,801	8.78	2,597
1974	67,220.21	67,367	62,103	25,283	10.08	2,508
1975	135,821.27	134,753	124,223	52,345	10.42	5,024
1976	96,926.56	95,162	87,726	38,279	10.77	3,554
1977	68,731.28	66,749	61,533	27,818	11.13	2,499
1978	179,572.37	172,482	159,004	74,440	11.49	6,479
1979	275,453.26	261,566	241,127	116,962	11.86	9,862
1980	440,350.79	413,079	380,801	191,655	12.25	15,645
1981	563,094.10	521,734	480,965	251,057	12.64	19,862
1982	289,312.65	264,644	243,964	132,142	13.04	10,134
1983	471,565.33	425,642	392,382	220,653	13.45	16,405
1984	656,924.06	584,607	538,925	315,076	13.88	22,700
1985	742,827.03	651,609	600,692	364,983	14.31	25,505
1986	503,300.67	434,809	400,833	253,458	14.76	17,172
1987	589,429.78	501,378	462,200	304,059	15.21	19,991
1988	819,200.85	685,452	631,890	433,071	15.68	27,619
1989	861,843.04	708,908	653,513	466,883	16.16	28,891
1990	775,319.15	626,278	577,340	430,575	16.66	25,845
1991	1,001,019.97	793,510	731,504	569,822	17.17	33,187
1992	895,701.92	696,260	641,854	522,558	17.69	29,540
1993	911,717.31	694,167	639,924	545,309	18.23	29,913
1994	1,582,610.78	1,179,257	1,087,109	970,285	18.78	51,666
1995	2,074,987.01	1,511,211	1,393,124	1,304,359	19.35	67,409
1996	1,126,382.58	800,707	738,139	726,158	19.94	36,417
1997	2,977,627.72	2,063,895	1,902,620	1,968,296	20.54	95,827
1998	3,754,485.51	2,534,713	2,336,648	2,544,183	21.15	120,292
1999	3,521,087.96	2,310,541	2,129,993	2,447,421	21.79	112,319
2000	3,206,517.38	2,042,552	1,882,945	2,285,528	22.44	101,851
2001	3,883,104.83	2,397,817	2,210,450	2,837,586	23.10	122,839
2002	4,234,645.14	2,528,574	2,330,989	3,174,050	23.79	133,420
2003	3,599,463.37	2,074,849	1,912,718	2,766,584	24.49	112,968
2004	8,295,803.57	4,605,540	4,245,659	6,538,886	25.21	259,377
2005	8,522,628.36	4,545,109	4,189,950	6,889,467	25.95	265,490
2006	7,665,409.84	3,915,760	3,609,779	6,355,254	26.71	237,935
2007	7,980,670.01	3,892,963	3,588,764	6,786,107	27.49	246,857
2008	7,525,747.24	3,495,341	3,222,212	6,561,259	28.28	232,011

EL PASO ELECTRIC COMPANY

ACCOUNT 367.00 UNDERGROUND CONDUCTORS AND DEVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 44-S1.5						
NET SALVAGE PERCENT.. -30						
2009	7,228,037.23	3,184,081	2,935,274	6,461,174	29.09	222,110
2010	2,434,796.88	1,012,876	933,729	2,231,507	29.92	74,582
2011	4,907,964.07	1,918,445	1,768,536	4,611,817	30.77	149,880
2012	6,211,007.20	2,270,011	2,092,630	5,981,679	31.63	189,114
2013	8,426,996.31	2,860,814	2,637,268	8,317,827	32.51	255,854
2014	11,013,339.00	3,449,191	3,179,668	11,137,673	33.40	333,463
2015	8,805,281.75	2,520,943	2,323,954	9,122,912	34.31	265,897
2017	10,717,474.03	2,479,327	2,285,590	11,647,126	36.17	322,011
2018	9,656,950.31	1,962,949	1,809,563	10,744,472	37.12	289,452
2019	12,032,276.67	2,104,626	1,940,169	13,701,791	38.08	359,816
2020	11,211,840.83	1,639,732	1,511,602	13,063,791	39.05	334,540
2021	11,571,281.09	1,357,300	1,251,239	13,791,426	40.03	344,527
2022	12,454,622.50	1,100,179	1,014,210	15,176,799	41.01	370,076
2023	14,417,585.31	851,863	785,298	17,957,563	42.00	427,561
2024	16,059,279.39	593,117	546,771	20,330,292	42.75	475,562
2025	5,537,583.37		0	7,198,859	44.00	163,610
	233,170,701.77	78,203,149	72,092,286	231,029,627		7,134,521
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.4						3.06

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-R3						
NET SALVAGE PERCENT.. -25						
1925	687.84	860	860			
1926	2,484.34	3,105	3,105			
1927	1,784.02	2,230	2,230			
1928	1,287.42	1,609	1,609			
1929	2,526.37	3,158	3,158			
1930	2,429.30	3,037	3,037			
1931	1,525.60	1,907	1,907			
1932	473.53	592	592			
1933	732.84	916	916			
1934	1,599.67	2,000	2,000			
1935	2,403.67	3,005	3,005			
1936	4,053.49	5,067	5,067			
1937	5,628.88	7,036	7,036			
1938	3,886.54	4,858	4,858			
1939	4,146.81	5,174	4,131	1,053	0.09	1,053
1940	3,984.04	4,948	3,950	1,030	0.33	1,030
1941	6,861.78	8,486	6,775	1,802	0.54	1,802
1942	1,431.32	1,762	1,407	382	0.77	382
1943	849.67	1,041	831	231	1.00	231
1944	610.75	745	595	168	1.23	137
1945	16,638.00	20,198	16,125	4,672	1.47	3,178
1946	23,345.05	28,197	22,510	6,671	1.72	3,878
1947	23,078.98	27,740	22,146	6,703	1.96	3,420
1948	27,918.99	33,380	26,648	8,251	2.22	3,717
1949	26,314.23	31,300	24,988	7,905	2.47	3,200
1950	25,601.50	30,295	24,185	7,817	2.72	2,874
1951	38,458.84	45,265	36,136	11,938	2.98	4,006
1952	44,896.87	52,567	41,966	14,155	3.23	4,382
1953	57,449.35	66,898	53,406	18,406	3.49	5,274
1954	21,048.90	24,376	19,460	6,851	3.75	1,827
1955	4,174.00	4,807	3,838	1,380	4.01	344
1956	24,352.00	27,897	22,271	8,169	4.26	1,918
1957	36,112.00	41,139	32,842	12,298	4.52	2,721
1958	86,260.44	97,719	78,012	29,814	4.78	6,237
1959	116,721.72	131,455	104,944	40,958	5.05	8,110
1960	92,012.42	103,018	82,242	32,774	5.32	6,161
1961	127,089.93	141,450	112,923	45,939	5.59	8,218
1962	146,134.68	161,643	129,044	53,624	5.87	9,135
1963	67,953.31	74,682	59,621	25,321	6.16	4,111
1964	116,034.97	126,671	101,125	43,919	6.46	6,799
1965	148,914.47	161,397	128,848	57,295	6.78	8,451
1966	133,588.73	143,738	114,750	52,236	7.10	7,357

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 51-R3						
NET SALVAGE PERCENT.. -25						
1967	172,877.90	184,573	147,350	68,747	7.44	9,240
1968	171,129.90	181,197	144,654	69,258	7.80	8,879
1969	200,948.04	210,945	168,403	82,782	8.17	10,132
1970	208,219.63	216,590	172,910	87,365	8.56	10,206
1971	227,903.69	234,829	187,470	97,410	8.96	10,872
1972	307,797.63	313,907	250,600	134,147	9.39	14,286
1973	560,511.71	565,591	451,527	249,113	9.83	25,342
1974	808,778.73	806,999	644,249	366,724	10.29	35,639
1975	591,453.51	583,188	465,575	273,742	10.77	25,417
1976	832,186.94	810,363	646,935	393,299	11.27	34,898
1977	1,048,814.97	1,008,200	804,873	506,146	11.78	42,967
1978	1,439,308.08	1,364,518	1,089,332	709,803	12.32	57,614
1979	1,309,045.78	1,223,385	976,661	659,646	12.87	51,255
1980	1,358,143.33	1,250,290	998,140	699,539	13.44	52,049
1981	1,348,737.07	1,222,124	975,655	710,266	14.03	50,625
1982	1,575,349.68	1,403,912	1,120,781	848,406	14.64	57,951
1983	1,708,782.14	1,496,850	1,194,976	941,002	15.26	61,665
1984	1,980,480.42	1,704,278	1,360,571	1,115,030	15.89	70,172
1985	1,995,532.30	1,684,953	1,345,143	1,149,272	16.55	69,442
1986	2,685,465.49	2,224,069	1,775,534	1,581,298	17.21	91,883
1987	2,133,102.43	1,730,533	1,381,531	1,284,847	17.90	71,779
1988	2,405,705.43	1,911,002	1,525,604	1,481,528	18.59	79,695
1989	1,844,234.71	1,432,901	1,143,924	1,161,369	19.30	60,175
1990	2,058,971.43	1,563,403	1,248,107	1,325,607	20.02	66,214
1991	2,016,969.10	1,495,431	1,193,843	1,327,368	20.75	63,970
1992	1,997,851.06	1,444,521	1,153,200	1,344,114	21.50	62,517
1993	200,920.90	141,581	113,028	138,123	22.25	6,208
1994	4,664,265.29	3,198,695	2,553,605	3,276,727	23.02	142,343
1995	253,116.44	168,743	134,712	181,684	23.80	7,634
1997	6,752,926.55	4,238,812	3,383,958	5,057,200	25.39	199,181
1998	4,377,573.08	2,660,853	2,124,231	3,347,735	26.20	127,776
1999	3,644,988.75	2,142,342	1,710,289	2,845,947	27.02	105,327
2000	2,735,213.55	1,551,960	1,238,972	2,180,045	27.85	78,278
2001	4,694,986.52	2,567,277	2,049,526	3,819,207	28.69	133,120
2002	4,040,640.27	2,125,276	1,696,665	3,354,135	29.54	113,546
2003	3,330,511.02	1,681,575	1,342,447	2,820,692	30.40	92,786
2004	1,089,435.47	527,096	420,795	940,999	31.26	30,102
2005	14,744,516.78	6,815,653	5,441,120	12,989,526	32.14	404,155
2006	6,656,696.97	2,933,523	2,341,911	5,978,960	33.02	181,071
2007	16,341,371.83	6,844,992	5,464,542	14,962,173	33.91	441,232
2008	13,647,719.51	5,415,586	4,323,408	12,736,241	34.81	365,879
2009	14,331,468.67	5,367,314	4,284,871	13,629,465	35.72	381,564

EL PASO ELECTRIC COMPANY

ACCOUNT 368.00 LINE TRANSFORMERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 51-R3						
NET SALVAGE PERCENT.. -25						
2010	9,475,955.28	3,335,181	2,662,565	9,182,379	36.64	250,611
2011	15,206,989.63	5,009,372	3,999,117	15,009,620	37.56	399,617
2012	17,052,108.98	5,232,653	4,177,368	17,137,768	38.48	445,368
2013	10,475,529.18	2,973,217	2,373,599	10,720,812	39.42	271,964
2014	12,753,219.80	3,325,880	2,655,140	13,286,385	40.36	329,197
2015	11,571,500.45	2,748,231	2,193,987	12,270,389	41.31	297,032
2016	20,541,271.46	4,400,197	3,512,796	22,163,793	42.26	524,463
2017	15,343,600.13	2,929,669	2,338,834	16,840,666	43.21	389,740
2018	12,209,443.91	2,043,861	1,631,669	13,630,136	44.17	308,584
2019	14,756,145.83	2,119,351	1,691,935	16,753,247	45.14	371,140
2020	16,330,049.98	1,957,156	1,562,450	18,850,112	46.11	408,807
2021	15,152,424.06	1,455,769	1,162,180	17,778,350	47.08	377,620
2022	12,796,374.09	922,139	736,168	15,259,300	48.06	317,505
2023	24,296,671.06	1,173,226	936,618	29,434,221	49.03	600,331
2024	31,024,486.35	935,388	746,746	38,033,862	49.77	764,193
2025	15,449,504.65		0	19,311,881	51.00	378,664
	390,383,414.80	118,848,488	94,887,899	393,091,370		10,549,875
	COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..				37.3	2.70

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
1939	11,598.71	12,997	14,046	452	6.73	67
1940	11,556.77	12,901	13,943	503	6.95	72
1941	14,605.12	16,240	17,551	705	7.18	98
1942	6,993.00	7,743	8,368	373	7.42	50
1943	2,578.57	2,843	3,073	150	7.66	20
1944	6,082.52	6,679	7,218	385	7.90	49
1945	10,169.31	11,118	12,016	696	8.15	85
1946	19,031.98	20,712	22,384	1,406	8.41	167
1947	28,326.54	30,680	33,157	2,251	8.68	259
1948	38,830.49	41,855	45,234	3,304	8.95	369
1949	42,546.94	45,640	49,325	3,859	9.22	419
1950	75,626.73	80,702	87,218	7,315	9.51	769
1951	75,819.43	80,485	86,983	7,791	9.80	795
1952	80,416.71	84,902	91,757	8,764	10.10	868
1953	108,252.78	113,645	122,821	12,495	10.41	1,200
1954	114,619.21	119,622	129,280	13,994	10.73	1,304
1955	324,368.68	336,472	363,639	41,822	11.06	3,781
1956	113,951.44	117,458	126,942	15,497	11.40	1,359
1957	125,121.00	128,152	138,499	17,902	11.74	1,525
1958	203,063.71	206,579	223,258	30,572	12.10	2,527
1959	158,383.50	159,997	172,915	25,064	12.47	2,010
1960	112,281.77	112,627	121,720	18,632	12.84	1,451
1961	180,192.31	179,395	193,879	31,361	13.23	2,370
1962	172,567.51	170,477	184,241	31,468	13.63	2,309
1963	152,291.84	149,217	161,265	29,100	14.05	2,071
1964	189,966.31	184,595	199,499	37,959	14.47	2,623
1965	196,318.18	189,108	204,377	41,021	14.91	2,751
1966	201,494.98	192,350	207,880	43,989	15.36	2,864
1967	236,572.70	223,745	241,810	53,906	15.82	3,407
1968	234,784.43	219,884	237,637	55,844	16.30	3,426
1969	292,875.47	271,474	293,393	72,701	16.80	4,327
1970	321,195.82	294,637	318,426	83,069	17.30	4,802
1971	239,463.44	217,220	234,758	64,571	17.83	3,621
1972	330,981.49	296,799	320,763	92,964	18.37	5,061
1973	414,037.65	366,899	396,522	121,025	18.92	6,397
1974	555,809.83	486,438	525,713	169,049	19.49	8,674
1975	350,522.97	302,799	327,247	110,907	20.08	5,523
1976	466,361.15	397,392	429,477	153,474	20.69	7,418
1977	763,210.93	641,240	693,014	261,000	21.31	12,248
1978	799,731.02	662,087	715,544	284,120	21.95	12,944
1979	800,772.68	652,780	705,485	295,481	22.61	13,069
1980	875,469.58	702,400	759,112	335,225	23.28	14,400

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
1981	711,416.71	561,201	606,512	282,759	23.98	11,791
1982	801,265.11	621,131	671,281	330,300	24.69	13,378
1983	1,049,671.95	798,958	863,466	448,624	25.42	17,648
1984	1,138,251.54	850,189	918,833	503,981	26.16	19,265
1985	1,044,389.96	764,611	826,346	479,141	26.93	17,792
1986	903,547.97	647,946	700,261	429,174	27.71	15,488
1987	802,380.61	563,051	608,512	394,464	28.51	13,836
1988	738,168.31	506,494	547,388	375,322	29.32	12,801
1989	837,218.26	561,093	606,396	440,127	30.15	14,598
1990	824,911.54	539,368	582,917	448,222	31.00	14,459
1991	740,675.50	472,042	510,155	415,689	31.86	13,047
1992	851,113.86	528,180	570,825	493,067	32.73	15,065
1993	6,199.00	3,741	4,043	3,706	33.62	110
1994	1,507,755.81	883,771	955,127	929,568	34.52	26,928
1995	1,285,661.04	731,091	790,119	816,957	35.43	23,058
1997	1,799,193.00	958,767	1,036,178	1,212,813	37.29	32,524
1998	1,008,319.00	518,894	560,790	699,609	38.24	18,295
1999	549,898.00	272,942	294,979	392,394	39.19	10,013
2000	1,020,817.63	487,836	527,224	748,798	40.15	18,650
2001	871,771.03	400,339	432,662	657,052	41.12	15,979
2002	835,903.25	368,278	398,013	646,866	42.09	15,369
2003	939,163.09	396,069	428,048	745,906	43.07	17,318
2004	1,105,897.02	445,552	481,526	900,845	44.05	20,451
2005	4,226,368.58	1,622,292	1,753,276	3,529,685	45.04	78,368
2006	0.11					
2007	2,775,535.97	959,711	1,037,198	2,432,222	47.02	51,727
2008	5,666.28	1,851	2,000	5,083	48.01	106
2010	969,221.23	279,402	301,961	909,566	50.01	18,188
2011	839,696.00	226,067	244,320	805,300	51.00	15,790
2012	1,187,345.00	296,836	320,803	1,163,378	52.00	22,373
2013	891,459.00	205,726	222,336	891,988	53.00	16,830
2015	4,829,283.63	928,732	1,003,718	5,032,887	55.00	91,507
2016	795,015.88	137,597	148,707	845,063	56.00	15,090
2017	2,990,342.85	460,064	497,209	3,240,720	57.00	56,855
2018	12,469,163.50	1,678,505	1,814,027	13,772,427	58.00	237,456
2019	3,161,233.01	364,767	394,218	3,557,323	59.00	60,294
2022	3,386.57	195	211	4,022	62.00	65

EL PASO ELECTRIC COMPANY

ACCOUNT 369.00 SERVICES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 65-S3						
NET SALVAGE PERCENT.. -25						
2023	2,433,857.74	93,612	101,170	2,941,152	63.00	46,685
2024	4,009,845.57	96,387	104,170	4,908,137	63.75	76,990
2025	2,542,713.34		0	3,178,392	65.00	48,898
	74,962,568.65	28,784,273	31,108,314	62,594,897		1,354,634
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 46.2						1.81

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -15						
1970	2,470.10	2,578	2,841			
1971	69,163.44	71,692	79,538			
1972	68,517.24	70,554	78,795			
1973	79,307.46	81,097	91,204			
1974	74,270.03	75,415	85,411			
1975	94,835.43	95,591	109,061			
1976	115,894.35	115,952	133,279			
1977	150,762.92	149,619	173,377			
1978	127,849.82	125,848	147,027			
1979	206,728.96	201,757	237,738			
1980	248,429.01	240,291	285,693			
1981	163,088.60	156,225	187,552			
1982	390,227.73	369,923	448,762			
1983	140,531.84	131,736	161,612			
1984	92,387.39	85,600	106,245			
1985	66,506.53	60,835	76,483			
1986	79,762.80	71,968	91,727			
1987	40,650.12	36,147	46,748			
1988	57,509.49	50,335	66,136			
1989	49,071.07	42,232	56,432			
1990	45,379.90	38,350	52,187			
1991	55,064.25	45,662	63,324			
1992	89,927.24	73,063	103,416			
1993	29,167.00	23,180	33,542			
1994	56,984.26	44,261	65,532			
1995	42,360.06	32,112	48,714			
1996	368,948.82	272,577	424,291			
1997	1,542,295.21	1,108,773	1,773,639			
1998	888,648.06	620,627	1,021,945			
1999	1,563,325.68	1,058,775	1,797,825			
2000	549,442.40	360,330	631,859			
2001	622,320.56	394,584	698,057	17,612	16.60	1,061
2002	64,568.64	39,475	69,835	4,419	17.33	255
2003	45,095.77	26,547	46,964	4,896	18.06	271
2004	247.30	140	248	36	18.81	2
2005	65,571.82	35,523	62,844	12,564	19.57	642
2006	437,917.75	226,622	400,916	102,689	20.35	5,046
2007	257,597.93	126,982	224,643	71,595	21.14	3,387
2008	2,906.38	1,360	2,406	936	21.94	43
2009	956,058.43	423,449	749,122	350,345	22.75	15,400
2010	18,313.65	7,644	13,523	7,538	23.57	320
2011	15,949.33	6,246	11,050	7,292	24.40	299

EL PASO ELECTRIC COMPANY

ACCOUNT 370.00 METERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 37-R2.5						
NET SALVAGE PERCENT.. -15						
2012	21,319.44	7,786	13,774	10,743	25.25	425
2013	3,995,991.38	1,353,756	2,394,924	2,200,466	26.10	84,309
2014	1,156,618.32	360,567	637,878	692,233	26.97	25,667
2015	3,285,522.19	935,406	1,654,823	2,123,528	27.84	76,276
2016	3,520,726.31	904,955	1,600,952	2,447,883	28.73	85,203
2017	2,849,486.25	653,612	1,156,302	2,120,607	29.62	71,594
2018	2,386,295.67	480,626	850,273	1,893,967	30.52	62,057
2019	3,826,008.16	663,550	1,173,883	3,226,026	31.42	102,674
2020	1,651,107.67	239,151	423,081	1,475,693	32.34	45,631
2021	4,795,988.80	557,495	986,262	4,529,125	33.26	136,173
2022	48,167,453.05	4,207,066	7,442,702	47,949,869	34.19	1,402,453
2023	48,673,183.04	2,844,047	5,031,391	50,942,769	35.12	1,450,534
2024	13,045,074.92	478,409	846,352	14,155,485	35.82	395,184
	147,410,829.97	20,888,103	35,174,140	134,348,315		3,964,906
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						33.9 2.69

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -20						
1969	98.46	110	93	25	2.43	10
1970	35.07	39	33	9	2.72	3
1971	6,031.40	6,615	5,586	1,652	3.01	549
1972	8,106.05	8,810	7,439	2,288	3.30	693
1973	12,682.36	13,658	11,533	3,686	3.59	1,027
1974	13,499.78	14,404	12,163	4,037	3.88	1,040
1975	21,387.87	22,600	19,083	6,582	4.18	1,575
1976	17,988.38	18,829	15,899	5,687	4.47	1,272
1977	21,310.74	22,088	18,651	6,922	4.77	1,451
1978	24,022.25	24,643	20,808	8,019	5.08	1,579
1979	22,979.02	23,328	19,698	7,877	5.39	1,461
1980	22,370.49	22,457	18,963	7,882	5.72	1,378
1981	48,648.01	48,286	40,773	17,605	6.05	2,910
1982	82,558.42	80,954	68,357	30,713	6.40	4,799
1983	98,703.64	95,601	80,725	37,719	6.75	5,588
1984	66,773.43	63,805	53,877	26,251	7.13	3,682
1985	56,499.13	53,251	44,965	22,834	7.51	3,040
1986	60,843.98	56,512	47,719	25,294	7.91	3,198
1987	83,461.74	76,317	64,442	35,712	8.33	4,287
1988	91,182.00	82,032	69,268	40,150	8.76	4,583
1989	114,819.72	101,527	85,729	52,055	9.21	5,652
1990	76,320.41	66,255	55,946	35,638	9.68	3,682
1991	128,328.00	109,248	92,249	61,745	10.17	6,071
1992	256,860.26	214,265	180,925	127,307	10.67	11,931
1994	232,715.15	185,746	156,843	122,415	11.72	10,445
1995	68,704.93	53,543	45,212	37,234	12.27	3,035
1997	507,173.05	375,079	316,716	291,892	13.43	21,734
1998	329,046.93	236,574	199,762	195,094	14.03	13,905
1999	366,205.85	255,631	215,854	223,593	14.64	15,273
2000	284,933.39	192,744	162,753	179,167	15.27	11,733
2001	367,906.44	240,673	203,224	238,264	15.92	14,966
2002	398,244.01	251,510	212,374	265,519	16.58	16,014
2003	883,817.04	537,566	453,919	606,661	17.26	35,148
2004	300,174.11	175,577	148,257	211,952	17.94	11,814
2005	1,244,835.99	697,815	589,233	904,570	18.65	48,502
2006	59,625.50	31,973	26,998	44,553	19.36	2,301
2007	1,245,306.35	636,601	537,544	956,824	20.09	47,627
2008	320,598.91	155,757	131,521	253,198	20.83	12,155
2009	394,612.04	181,567	153,315	320,219	21.58	14,839
2010	428,080.05	185,665	156,775	356,921	22.35	15,970
2011	357,097.06	145,451	122,818	305,698	23.12	13,222
2012	330,446.30	125,646	106,095	290,441	23.91	12,147

EL PASO ELECTRIC COMPANY

ACCOUNT 371.00 INSTALLATIONS ON CUSTOMERS' PREMISES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 35-R2						
NET SALVAGE PERCENT.. -20						
2013	326,942.28	115,459	97,493	294,838	24.70	11,937
2014	376,396.26	122,467	103,411	348,265	25.51	13,652
2015	292,123.07	86,834	73,322	277,226	26.33	10,529
2016	586,062.12	157,533	133,020	570,255	27.16	20,996
2017	668,700.37	160,721	135,712	666,728	27.99	23,820
2018	465,949.04	98,408	83,096	476,043	28.84	16,506
2019	464,447.11	84,397	71,265	486,072	29.70	16,366
2020	511,383.56	77,849	65,735	547,925	30.56	17,929
2021	1,071,264.20	131,123	110,720	1,174,797	31.43	37,378
2022	1,270,044.21	117,139	98,912	1,425,141	32.31	44,108
2023	2,170,657.54	133,964	113,119	2,491,670	33.20	75,050
2024	1,277,231.30	49,490	41,789	1,490,889	33.87	44,018
2025	535,729.09		0	642,875	35.00	18,368
	19,471,963.86	7,226,136	6,101,731	17,264,625		742,948
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 23.2						3.82

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -25						
1939	1,745.38	2,116	2,182			
1940	1,336.09	1,612	1,670			
1941	610.87	734	761	3	2.14	1
1942	613.91	734	761	6	2.40	2
1943	329.86	392	406	6	2.65	2
1944	600.34	711	737	13	2.90	4
1946	530.03	621	644	19	3.42	6
1947	3,752.96	4,378	4,538	153	3.67	42
1948	12,289.60	14,264	14,784	578	3.93	147
1949	15,285.50	17,651	18,295	812	4.19	194
1950	10,825.19	12,437	12,891	640	4.45	144
1951	9,624.47	11,003	11,404	627	4.70	133
1952	21,313.50	24,239	25,123	1,519	4.96	306
1953	27,325.61	30,909	32,037	2,120	5.23	405
1955	2,026.00	2,267	2,350	182	5.76	32
1957	10,347.65	11,448	11,866	1,069	6.32	169
1958	48,685.85	53,543	55,496	5,361	6.61	811
1959	69,055.67	75,474	78,228	8,092	6.91	1,171
1960	182,322.09	197,986	205,209	22,694	7.22	3,143
1961	60,540.38	65,301	67,683	7,992	7.54	1,060
1962	129,401.85	138,607	143,664	18,088	7.87	2,298
1963	68,023.96	72,322	74,961	10,069	8.22	1,225
1964	52,390.72	55,272	57,289	8,199	8.58	956
1965	99,261.81	103,864	107,653	16,424	8.96	1,833
1966	41,299.87	42,849	44,412	7,213	9.35	771
1967	119,380.99	122,746	127,224	22,002	9.76	2,254
1968	112,701.35	114,776	118,963	21,914	10.19	2,151
1969	112,529.36	113,451	117,590	23,072	10.64	2,168
1970	64,270.93	64,125	66,465	13,874	11.10	1,250
1971	61,831.53	61,031	63,258	14,031	11.57	1,213
1972	190,297.77	185,671	192,445	45,427	12.07	3,764
1973	104,472.47	100,721	104,396	26,195	12.58	2,082
1974	177,846.71	169,319	175,496	46,812	13.11	3,571
1975	81,610.31	76,677	79,474	22,539	13.66	1,650
1976	93,844.02	86,976	90,149	27,156	14.22	1,910
1977	72,176.51	65,927	68,332	21,889	14.81	1,478
1978	128,811.85	115,931	120,161	40,854	15.40	2,653
1979	66,634.30	59,047	61,201	22,092	16.01	1,380
1980	99,043.90	86,348	89,498	34,307	16.64	2,062
1981	68,388.52	58,628	60,767	24,719	17.28	1,430
1982	82,655.33	69,637	72,178	31,141	17.93	1,737
1983	70,429.60	58,265	60,391	27,646	18.60	1,486

EL PASO ELECTRIC COMPANY

ACCOUNT 373.00 STREET LIGHTING AND SIGNAL SYSTEMS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 55-R3						
NET SALVAGE PERCENT.. -25						
1984	68,484.57	55,581	57,609	27,997	19.29	1,451
1985	87,243.23	69,438	71,971	37,083	19.98	1,856
1986	54,550.38	42,537	44,089	24,099	20.69	1,165
1987	42,557.13	32,498	33,684	19,512	21.40	912
1988	4,716.23	3,523	3,652	2,243	22.13	101
1989	8,715.73	6,362	6,594	4,301	22.88	188
1990	457,936.18	326,486	338,397	234,023	23.63	9,904
1991	413,693.23	287,801	298,301	218,816	24.39	8,972
1992	703,093.76	476,829	494,225	384,642	25.16	15,288
1993	471.79	311	322	268	25.95	10
1994	1,223,853.51	786,051	814,729	715,088	26.74	26,742
1995	451,551.27	281,808	292,089	272,350	27.54	9,889
1997	967,741.76	568,113	588,840	620,837	29.17	21,283
1998	506,771.02	287,941	298,446	335,018	30.00	11,167
1999	344,866.52	189,362	196,271	234,812	30.84	7,614
2000	215,805.01	114,328	118,499	151,257	31.69	4,773
2001	18,572.46	9,480	9,826	13,390	32.54	411
2002	98,588.87	48,376	50,141	73,095	33.41	2,188
2003	97,631.87	45,976	47,653	74,387	34.28	2,170
2005	497,356.48	214,205	222,020	399,676	36.05	11,087
2006	423,337.11	173,759	180,098	349,073	36.94	9,450
2008	52,363.46	19,338	20,044	45,410	38.75	1,172
2009	88,761.00	30,925	32,053	78,898	39.67	1,989
2010	39,732.28	13,012	13,487	36,178	40.59	891
2011	52,947.29	16,221	16,813	49,371	41.52	1,189
2013	171,812.18	45,296	46,949	167,816	43.40	3,867
2014	144,852.15	35,094	36,374	144,691	44.34	3,263
2015	1,562.07	345	358	1,595	45.29	35
2016	556,108.60	110,589	114,623	580,513	46.25	12,552
2017	568,586.37	100,796	104,473	606,260	47.20	12,844
2018	347,603.75	53,957	55,926	378,579	48.17	7,859
2019	135,422.39	18,067	18,726	150,552	49.13	3,064
2020	190,247.58	21,186	21,959	215,850	50.10	4,308
2021	66,153.71	5,893	6,108	76,584	51.08	1,499
2022	170,119.06	11,406	11,822	200,827	52.05	3,858
2023	72,247.73	3,235	3,353	86,957	53.03	1,640
2024	157,617.08	4,405	4,566	192,455	53.77	3,579
2025	1,241,536.22		0	1,551,920	55.00	28,217
	13,321,675.64	7,060,540	7,318,122	9,333,973		287,541
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 32.5						2.16

EL PASO ELECTRIC COMPANY

ACCOUNT 387.30 ENERGY STORAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 15-L3						
NET SALVAGE PERCENT.. 0						
2022	2,162,780.21	431,107	334,159	1,828,621	12.01	152,258
	2,162,780.21	431,107	334,159	1,828,621		152,258
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 12.0						7.04

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SYSTEMS OPERATIONS BUILDING						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2041						
NET SALVAGE PERCENT.. 0						
1991	3,248,534.25	2,218,034	1,944,066	1,304,469	15.22	85,708
1995	147,847.30	96,828	84,868	62,979	15.37	4,098
1996	1,101.93	713	625	477	15.40	31
1997	4,017.94	2,567	2,250	1,768	15.44	115
1998	15,214.70	9,593	8,408	6,807	15.47	440
1999	95,821.92	59,570	52,212	43,610	15.50	2,814
2000	38,230.33	23,410	20,518	17,712	15.53	1,141
2003	38,583.83	22,426	19,656	18,928	15.62	1,212
2005	45,754.98	25,524	22,371	23,384	15.67	1,492
2006	749,370.72	408,474	358,020	391,351	15.69	24,943
2010	1,102,763.13	535,568	469,415	633,348	15.78	40,136
2014	1,947,260.00	796,468	698,089	1,249,171	15.85	78,812
2015	11,150.00	4,302	3,771	7,379	15.87	465
2016	4,377,050.71	1,581,078	1,385,785	2,991,265	15.88	188,367
2017	1,501,783.48	501,851	439,863	1,061,920	15.90	66,787
2018	1,098,039.51	335,166	293,767	804,273	15.91	50,551
2019	872,826.86	238,910	209,400	663,427	15.92	41,673
2021	143,450.51	28,776	25,222	118,229	15.94	7,417
2022	94,182.85	14,910	13,068	81,115	15.95	5,086
2023	17,027.76	1,896	1,662	15,366	15.96	963
2024	394,904.37	28,666	25,125	369,779	15.97	23,155
2025	20,534.98			20,535	15.98	1,285
	15,965,452.06	6,934,730	6,078,162	9,887,290		626,691

STANTON TOWER
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5
PROBABLE RETIREMENT YEAR.. 6-2058
NET SALVAGE PERCENT.. 0

2008	17,007,410.68	5,937,287	5,251,724	11,755,687	31.23	376,423
2010	2,529,852.70	810,666	717,061	1,812,792	31.45	57,640
2011	3,555,513.94	1,085,214	959,907	2,595,607	31.55	82,270
2012	86,690.19	25,088	22,191	64,499	31.65	2,038
2013	1,793,213.74	489,171	432,688	1,360,526	31.75	42,851
2014	2,769,987.00	707,870	626,134	2,143,853	31.84	67,332
2015	2,988,216.00	709,402	627,489	2,360,727	31.93	73,934
2016	4,941,699.43	1,080,750	955,959	3,985,741	32.01	124,515
2017	1,646,974.54	327,666	289,831	1,357,143	32.09	42,292
2018	1,044,354.37	186,198	164,698	879,656	32.17	27,344

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
STANTON TOWER						
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5						
PROBABLE RETIREMENT YEAR.. 6-2058						
NET SALVAGE PERCENT.. 0						
2019	432,503.43	67,765	59,940	372,563	32.24	11,556
2020	771,303.77	103,185	91,270	680,033	32.31	21,047
2021	4,371,657.77	479,615	424,235	3,947,423	32.38	121,909
2022	1,439,502.74	121,854	107,784	1,331,719	32.44	41,052
2023	2,241,196.16	129,317	114,385	2,126,811	32.50	65,440
2024	506,891.51	18,750	16,585	490,307	32.54	15,068
2025	3,932,515.46			3,932,515	32.60	120,629
	52,059,483.43	12,279,798	10,861,882	41,197,602		1,293,340

EASTSIDE OPERATIONS CENTER
INTERIM SURVIVOR CURVE.. IOWA 80-S1.5
PROBABLE RETIREMENT YEAR.. 12-2065
NET SALVAGE PERCENT.. 0

2015	36,768,562.44	7,543,806	8,008,269	28,760,294	38.47	747,603
2016	272,794.05	51,334	54,495	218,299	38.61	5,654
2017	230,994.02	39,415	41,842	189,152	38.74	4,883
2018	232,477.94	35,348	37,524	194,954	38.87	5,016
2019	1,164,749.44	155,110	164,660	1,000,090	38.99	25,650
2020	69,743.02	7,891	8,377	61,366	39.11	1,569
2021	986,189.19	91,065	96,672	889,517	39.22	22,680
2022	1,547,688.47	109,716	116,471	1,431,217	39.32	36,399
2023	12,093,548.83	583,997	619,953	11,473,596	39.42	291,060
2024	2,904,256.78	89,074	94,558	2,809,699	39.50	71,132
2025	46,600.00			46,600	39.61	1,176
	56,317,604.18	8,706,756	9,242,820	47,074,784		1,212,822

OTHER STRUCTURES
SURVIVOR CURVE.. IOWA 40-R2
NET SALVAGE PERCENT.. 0

1964	26,691.00	24,262	18,748	7,943	3.64	2,182
1965	15,860.00	14,298	11,049	4,811	3.94	1,221
1966	243,327.23	217,595	168,146	75,182	4.23	17,774
1967	202,507.00	179,624	138,804	63,703	4.52	14,094
1968	299,598.00	263,571	203,673	95,925	4.81	19,943
1969	53,498.00	46,664	36,059	17,439	5.11	3,413

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
1970	33,169.00	28,683	22,165	11,004	5.41	2,034
1971	8,087.00	6,931	5,356	2,731	5.72	477
1972	15,465.00	13,134	10,149	5,316	6.03	882
1973	167,354.00	140,787	108,793	58,561	6.35	9,222
1974	48,381.00	40,301	31,142	17,239	6.68	2,581
1975	117,087.00	96,568	74,623	42,464	7.01	6,058
1976	264,998.00	216,238	167,097	97,901	7.36	13,302
1977	154,940.00	125,037	96,622	58,318	7.72	7,554
1978	33,195.00	26,481	20,463	12,732	8.09	1,574
1979	11,823.00	9,319	7,201	4,622	8.47	546
1980	85,641.96	66,651	51,504	34,138	8.87	3,849
1981	322,292.00	247,520	191,270	131,022	9.28	14,119
1982	104,206.56	78,936	60,997	43,209	9.70	4,455
1983	104,279.95	77,845	60,154	44,126	10.14	4,352
1984	61,639.69	45,305	35,009	26,630	10.60	2,512
1985	59,784.13	43,239	33,413	26,371	11.07	2,382
1986	151,138.98	107,498	83,069	68,070	11.55	5,894
1987	194,092.00	135,622	104,801	89,291	12.05	7,410
1989	283,178.19	190,508	147,214	135,964	13.09	10,387
1990	243,327.40	160,414	123,959	119,368	13.63	8,758
1992	107,041.28	67,543	52,194	54,848	14.76	3,716
1994	454,129.13	273,159	211,082	243,047	15.94	15,248
1995	205,690.41	120,535	93,143	112,548	16.56	6,796
1996	213,205.95	121,634	93,992	119,214	17.18	6,939
1997	859,113.31	476,378	368,119	490,994	17.82	27,553
1998	201,769.16	108,552	83,883	117,886	18.48	6,379
1999	144,942.25	75,587	58,410	86,533	19.14	4,521
2002	214,249.81	100,644	77,772	136,478	21.21	6,435
2003	322,460.18	145,752	112,629	209,831	21.92	9,573
2004	49,103.16	21,298	16,458	32,645	22.65	1,441
2005	140,828.42	58,514	45,216	95,612	23.38	4,089
2006	220,637.05	87,538	67,645	152,992	24.13	6,340
2007	87,174.15	32,952	25,464	61,711	24.88	2,480
2008	222,606.77	79,860	61,711	160,895	25.65	6,273
2010	741,126.96	236,975	183,121	558,006	27.21	20,507
2011	313,055.13	93,917	72,574	240,481	28.00	8,589
2012	147,440.45	41,246	31,873	115,568	28.81	4,011
2013	57,010.69	14,794	11,432	45,579	29.62	1,539
2014	342,871.11	81,946	63,323	279,548	30.44	9,184
2015	4,731,988.23	1,032,756	798,058	3,933,931	31.27	125,805
2016	1,217,757.75	240,203	185,616	1,032,142	32.11	32,144

EL PASO ELECTRIC COMPANY

ACCOUNT 390.00 STRUCTURES AND IMPROVEMENTS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
OTHER STRUCTURES						
SURVIVOR CURVE.. IOWA 40-R2						
NET SALVAGE PERCENT.. 0						
2017	1,947,312.35	342,727	264,841	1,682,472	32.96	51,046
2018	219,514.09	33,970	26,250	193,264	33.81	5,716
2019	1,026,934.78	136,582	105,543	921,392	34.68	26,568
2020	459,150.23	51,080	39,472	419,678	35.55	11,805
2021	423,456.90	37,899	29,286	394,171	36.42	10,823
2022	4,374,816.17	294,206	227,346	4,147,470	37.31	111,162
2023	687,611.47	30,943	23,911	663,700	38.20	17,374
2024	518,015.63	14,634	11,308	506,707	38.87	13,036
2025	254,711.11			254,711	40.00	6,368
	24,211,285.17	7,056,855	5,453,154	18,758,131		730,435
	148,553,824.84	34,978,139	31,636,018	116,917,807		3,863,288
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..						30.3 2.60

EL PASO ELECTRIC COMPANY

ACCOUNT 391.00 OFFICE FURNITURE AND EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 20-SQUARE						
NET SALVAGE PERCENT.. 0						
2006	5,728.31	5,442	3,116	2,612	1.00	2,612
2010	45,629.59	34,222	19,592	26,038	5.00	5,208
2011	165,019.92	115,514	66,133	98,887	6.00	16,481
2012	115,597.15	75,138	43,017	72,580	7.00	10,369
2013	82,105.15	49,263	28,204	53,901	8.00	6,738
2014	7,117.00	3,914	2,241	4,876	9.00	542
2015	1,804,844.21	902,422	516,646	1,288,198	10.00	128,820
2016	133,273.30	59,973	34,335	98,938	11.00	8,994
2017	208,254.91	83,302	47,691	160,564	12.00	13,380
2018	235,033.99	82,262	47,096	187,938	13.00	14,457
2019	171,824.74	51,547	29,511	142,314	14.00	10,165
2020	29,347.85	7,337	4,201	25,147	15.00	1,676
2021	153,106.81	30,621	17,531	135,576	16.00	8,474
2022	516,053.14	77,408	44,317	471,736	17.00	27,749
2023	1,771,352.52	177,135	101,412	1,669,941	18.00	92,774
2024	45,269.45	2,829	1,619	43,650	18.75	2,328
2025	309,576.59		0	309,576	20.00	15,479
	5,799,134.63	1,758,329	1,006,662	4,792,472		366,246
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1						6.32

EL PASO ELECTRIC COMPANY

ACCOUNT 392.10 TRANSPORTATION EQUIPMENT - CARS - SEDANS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 10-S1						
NET SALVAGE PERCENT.. +10						
2015	37,009.35	22,616	33,308			
2016	99,716.85	57,078	89,745			
2017	9,719.78	5,152	8,402	346	4.11	84
2018	162,350.31	78,610	128,206	17,909	4.62	3,876
2019	153,188.60	66,453	108,379	29,491	5.18	5,693
2020	70,339.98	26,589	43,364	19,942	5.80	3,438
	532,324.87	256,498	411,404	67,688		13,091
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					5.2	2.46

YEAR	ORIGINAL COST	CALCULATED ACCRUED	ALLOC. BOOK RESERVE	FUTURE BOOK ACCRUALS	REM. LIFE	ANNUAL ACCRUAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)
SURVIVOR CURVE.. IOWA 9-L3						
NET SALVAGE PERCENT.. +10						
2005	18,172.86	15,810	16,356			
2007	19,711.00	16,399	17,740			
2009	25,615.73	20,236	23,054			
2014	788,542.26	526,745	709,688			
2015	107,680.67	69,670	96,913			
2016	1,265,490.61	797,259	1,138,942			
2017	965,696.78	590,042	869,127			
2018	772,563.21	448,862	695,307			
2019	967,880.14	515,878	871,092			
2020	1,901,768.96	886,228	1,561,516	150,076	4.34	34,580
2021	91,170.05	35,010	61,687	20,366	5.16	3,947
2022	4,399,468.14	1,293,457	2,279,046	1,680,475	6.06	277,306
2023	573,953.62	114,216	201,246	315,312	7.01	44,980
2024	349,751.51	43,719	77,032	237,744	7.75	30,677
2025	1,146,911.73			1,032,221	9.00	114,691
	13,394,377.27	5,373,531	8,618,746	3,436,194		506,181
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT ..					6.8	3.78

EL PASO ELECTRIC COMPANY

ACCOUNT 392.40 TRANSPORTATION EQUIPMENT - HEAVY DUTY VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 13-L3						
NET SALVAGE PERCENT.. +10						
2005	171,812.39	127,036	154,631			
2007	795,893.61	560,372	716,304			
2009	1,173,909.19	785,891	1,056,518			
2010	250,909.45	164,152	225,819			
2012	842,106.44	530,527	757,896			
2013	2,694,162.62	1,663,740	2,424,746			
2014	6,693,750.06	4,022,415	6,024,375			
2015	960,765.73	555,398	864,689			
2016	1,340,507.70	732,223	1,206,457			
2017	1,385,367.83	699,185	1,246,831			
2018	1,665,239.64	756,282	1,376,640	122,076	6.44	18,956
2019	4,097,381.62	1,628,242	2,963,846	723,797	7.26	99,697
2020	1,005,790.40	338,413	616,004	289,207	8.14	35,529
2021	5,230,105.79	1,426,626	2,596,849	2,110,246	9.06	232,919
2022	4,070,416.77	839,755	1,528,584	2,134,791	10.02	213,053
2023	460,876.81	63,815	116,161	298,628	11.00	27,148
2024	675,059.68	58,416	106,333	501,221	11.75	42,657
2025	4,637,038.70		0	4,173,335	13.00	321,026
	38,151,094.43	14,952,488	23,982,683	10,353,302		990,985
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 10.4						2.60

EL PASO ELECTRIC COMPANY

ACCOUNT 392.50 TRANSPORTATION EQUIPMENT - TRAILERS

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 26-L2						
NET SALVAGE PERCENT.. +5						
1950	415.00	394	394			
1969	204.00	170	194			
1974	7,168.00	5,702	6,810			
1975	2,782.50	2,192	2,643			
1985	4,722.00	3,337	4,486			
1988	16,384.00	11,135	15,565			
1989	13,489.70	9,045	12,815			
1993	17,400.32	11,024	16,530			
1994	102,092.78	63,751	96,988			
1995	116,955.11	72,006	111,107			
1996	38,371.78	23,274	36,453			
1998	86,891.70	51,179	82,547			
2000	36,352.92	20,774	33,554	981	10.36	95
2002	72,385.36	40,043	64,677	4,089	10.86	377
2004	60,231.93	32,132	51,899	5,321	11.40	467
2007	56,117.10	27,927	45,107	8,204	12.38	663
2009	79,237.84	37,059	59,857	15,419	13.20	1,168
2010	28,786.05	12,958	20,930	6,417	13.68	469
2011	52,835.83	22,742	36,732	13,462	14.22	947
2012	387,692.70	158,656	256,258	112,050	14.80	7,571
2013	133,339.58	51,400	83,020	43,653	15.45	2,825
2014	1,449,313.52	521,619	842,509	534,339	16.15	33,086
2016	23,204.09	7,037	11,366	10,678	17.70	603
2017	517,834.40	141,340	228,290	263,653	18.53	14,228
2018	603,006.04	145,861	235,592	337,264	19.38	17,403
2019	231,310.41	48,513	78,357	141,388	20.26	6,979
2020	565,007.71	99,917	161,384	375,373	21.16	17,740
2021	890,965.57	127,284	205,587	640,830	22.09	29,010
2022	2,002,100.26	216,542	349,754	1,552,241	23.04	67,372
2023	350,434.81	25,481	41,156	291,757	24.01	12,151
2024	83,078.58	3,795	6,130	72,795	24.75	2,941
2025	211,951.19			201,354	26.00	7,744
	8,242,062.78	1,994,289	3,198,691	4,631,269		223,839

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 20.7 2.72

EL PASO ELECTRIC COMPANY

ACCOUNT 392.60 TRANSPORTATION EQUIPMENT - ELECTRIC VEHICLES

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 10-L3						
NET SALVAGE PERCENT.. +10						
2024	450,156.74	50,643	81,228	323,913	8.75	37,019
2025	1,649,551.34			1,484,596	10.00	148,460
	2,099,708.08	50,643	81,228	1,808,509		185,479
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.8						8.83

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 14.4 5.57

EL PASO ELECTRIC COMPANY

ACCOUNT 394.00 TOOLS, SHOP AND GARAGE EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 25-SQUARE						
NET SALVAGE PERCENT.. 0						
1992	0.23					
1993	0.01					
1997	191,873.81	191,874	191,874			
1998	89,898.59	89,899	89,899			
1999	45,835.65	45,836	45,836			
2000	12,490.79	12,491	12,491			
2001	131,389.69	126,134	131,390			
2002	69,769.18	64,188	69,769			
2003	27,767.36	24,435	26,710	1,057	3.00	352
2004	217,340.15	182,566	199,565	17,775	4.00	4,444
2007	313,676.74	225,847	246,876	66,801	7.00	9,543
2010	240,653.60	144,392	157,836	82,818	10.00	8,282
2011	22,566.80	12,637	13,814	8,753	11.00	796
2012	219,690.49	114,239	124,876	94,814	12.00	7,901
2013	308,719.02	148,185	161,982	146,737	13.00	11,287
2014	514,830.00	226,525	247,617	267,213	14.00	19,087
2015	267,469.74	106,988	116,950	150,520	15.00	10,035
2016	402,336.21	144,841	158,327	244,009	16.00	15,251
2017	565,800.16	181,056	197,914	367,886	17.00	21,640
2018	528,877.98	148,086	161,874	367,004	18.00	20,389
2019	460,020.53	110,405	120,685	339,336	19.00	17,860
2020	910,852.48	182,170	199,132	711,720	20.00	35,586
2021	1,151,906.41	184,305	201,465	950,441	21.00	45,259
2022	2,361,775.96	283,413	309,801	2,051,975	22.00	93,272
2023	500,492.41	40,039	43,767	456,725	23.00	19,858
2024	220,855.41	11,043	12,072	208,783	23.75	8,791
2025	1,636,799.79		0	1,636,800	25.00	65,472
	11,413,689.19	3,001,594	3,242,522	8,171,168		415,105
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 19.7						3.64

COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.2 5.16

EL PASO ELECTRIC COMPANY

ACCOUNT 396.00 POWER OPERATED EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. IOWA 21-R2.5						
NET SALVAGE PERCENT.. +15						
1999	53,296.61	38,377	39,843	5,459	3.21	1,701
2000	18,771.36	13,296	13,804	2,152	3.50	615
2001	32,732.87	22,762	23,631	4,192	3.82	1,097
2004	1,911.68	1,236	1,283	342	5.02	68
2005	3,287.46	2,063	2,142	652	5.50	119
2007	792,486.89	462,550	480,215	193,399	6.58	29,392
2009	14,473.95	7,733	8,028	4,275	7.80	548
2010	163,750.56	83,049	86,221	52,967	8.47	6,253
2013	85,916.45	36,132	37,512	35,517	10.61	3,348
2014	49,907.00	19,433	20,175	22,246	11.38	1,955
2015	1,113,178.93	397,859	413,053	533,149	12.17	43,808
2016	1,698,864.02	551,477	572,538	871,496	12.98	67,141
2017	164,322.73	47,822	49,648	90,026	13.81	6,519
2018	136,463.43	35,074	36,413	79,581	14.65	5,432
2019	143,801.26	31,896	33,114	89,117	15.52	5,742
2020	733,704.78	136,610	141,827	481,822	16.40	29,379
2021	541,699.59	81,126	84,224	376,221	17.30	21,747
2022	37,246.00	4,221	4,382	27,277	18.20	1,499
2023	268,249.95	20,305	21,081	206,931	19.13	10,817
2024	106,871.70	5,104	5,299	85,542	19.82	4,316
2025	2,240.99		0	1,905	21.00	91
	6,163,178.21	1,998,125	2,074,433	3,164,268		241,587
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 13.1						3.92

EL PASO ELECTRIC COMPANY

ACCOUNT 397.30 COMMUNICATION EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2010	35,821.26	35,821	35,821			
2011	6,232,088.95	5,816,596	4,459,013	1,773,076	1.00	1,773,076
2012	129,248.51	112,016	85,872	43,377	2.00	21,688
2013	685,980.65	548,785	420,700	265,281	3.00	88,427
2014	1,597,685.35	1,171,631	898,174	699,511	4.00	174,878
2015	1,726,764.85	1,151,182	882,498	844,267	5.00	168,853
2016	1,717,642.31	1,030,585	790,049	927,593	6.00	154,599
2017	2,219,276.72	1,183,607	907,355	1,311,922	7.00	187,417
2018	1,107,522.21	516,847	396,216	711,306	8.00	88,913
2019	380,207.30	152,083	116,587	263,620	9.00	29,291
2020	2,667,126.12	889,033	681,534	1,985,592	10.00	198,559
2021	833,991.16	222,400	170,492	663,499	11.00	60,318
2022	1,006,787.07	201,357	154,361	852,426	12.00	71,036
2023	154,225.87	20,563	15,764	138,462	13.00	10,651
2024	1,782,270.95	148,517	113,854	1,668,417	13.75	121,339
2025	624,976.97		0	624,977	15.00	41,665
	22,901,616.25	13,201,023	10,128,290	12,773,327		3,190,710
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 4.0						13.93

EL PASO ELECTRIC COMPANY

ACCOUNT 398.00 MISCELLANEOUS EQUIPMENT

CALCULATED REMAINING LIFE DEPRECIATION ACCRUAL
RELATED TO ORIGINAL COST AS OF JUNE 30, 2025

YEAR (1)	ORIGINAL COST (2)	CALCULATED ACCRUED (3)	ALLOC. BOOK RESERVE (4)	FUTURE BOOK ACCRUALS (5)	REM. LIFE (6)	ANNUAL ACCRUAL (7)
SURVIVOR CURVE.. 15-SQUARE NET SALVAGE PERCENT.. 0						
2005	0.87	1	1			
2007	1,561.17	1,561	1,561			
2008	942.55	943	943			
2010	53,928.31	53,928	53,928			
2011	699,337.30	652,712	687,499	11,838	1.00	11,838
2012	490,964.60	425,504	448,182	42,783	2.00	21,392
2013	505,422.86	404,338	425,888	79,535	3.00	26,512
2014	262,578.09	192,556	202,818	59,760	4.00	14,940
2016	667,513.23	400,508	421,854	245,659	6.00	40,943
2017	525,239.26	280,126	295,056	230,183	7.00	32,883
2018	98,897.40	46,152	48,612	50,285	8.00	6,286
2019	376,659.95	150,664	158,694	217,966	9.00	24,218
2020	1,294,286.84	431,425	454,418	839,869	10.00	83,987
2021	443,844.40	118,360	124,668	319,176	11.00	29,016
2022	651,548.99	130,310	137,255	514,294	12.00	42,858
2023	844,726.20	112,627	118,629	726,097	13.00	55,854
2024	981,659.52	81,802	86,161	895,499	13.75	65,127
2025	867,473.33		0	867,473	15.00	57,832
	8,766,584.87	3,483,517	3,666,167	5,100,418		513,686
COMPOSITE REMAINING LIFE AND ANNUAL ACCRUAL RATE, PERCENT .. 9.9						5.86

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE C-3: DEPRECIATION AND AMORTIZATION METHODS
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE C-3
PAGE 1 OF 1

El Paso Electric Company ("EPE") currently uses a straight-line group method based on estimated service lives and net salvage rates to calculate a depreciation expense accrual on depreciable property. All equipment is depreciated over the estimated period in which the asset is expected to provide a benefit to the ratepayer. Depreciation of tangible utility plant is charged to FERC Account 403, *Depreciation Expense*, with the exception of transportation equipment, a portion of which is charged to a clearing account (184) in order to arrive at the appropriate distribution of expense between CWIP and O&M.

Amortization of software and other intangibles is calculated on a straight-line basis over the expected service life for each system and/or software package. Historically, the related amortization expense was recorded in FERC Account 404 (Amortization Expense). However, pursuant to FERC Order 898, effective January 2025, amortization is recorded in FERC Account 403 (Depreciation Expense).

The recorded cost of depreciable plant retired and the cost of removal less salvage is charged to accumulated provision for depreciation.

Schedule H-7 includes the requested depreciation expense using the rates determined in the Company's most recent depreciation study which is based on depreciable plant balances as of June 30, 2025 and is sponsored by EPE Witness John Spanos. Refer to Schedule C-2 for the current study.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE D-1: ORIGINAL COST OF PLANT
IN SERVICE ADJUSTED TO THE COST OF
REPRODUCTION AS A GOING CONCERN
AND OTHER ELEMENTS OF VALUE

SCHEDULE D-1
PAGE 1 OF 1

SPONSOR: N/A

PREPARER: N/A

FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

NOT APPLICABLE

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE D-2: COST OF REPRODUCTION
AS A GOING CONCERN AND OTHER ELEMENTS
OF VALUE ADJUSTED FOR AGE AND CONDITION
SPONSOR: N/A
PREPARER: N/A
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE D-2
PAGE 1 OF 1

NOT APPLICABLE

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE E-1: CASH WORKING CAPITAL ALLOWANCE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: EN LI
FOR THE BASE PERIOD AND TEST YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE E-1
PAGE 1 OF 1

Line No.	(a) Description	(b) Total Company
1	Total Operation and Maintenance Expense (H-1)	\$ 633,684,605
	Less:	
2	Fuel Expense (H-1)	136,651,810
3	Purchased Power (H-1)	133,340,916
4	Operation and Maintenance Expense less Fuel & PP	363,691,879
5	1/8 of O&M Expenses	45,461,485
	<u>Less: Charges to Operation and Maintenance</u>	
6	Materials and Supplies (E-4 divided by 8)	782,108
7	Prepayments (E-4 divided by 8)	4,570,288
8	Total Materials, Supplies and Prepayments Charged to Operation and Maintenance	5,352,396
9	Cash Allowance (Line No. 5 less Line No. 8)--1/8th Method	40,109,089
10	Lead/Lag Calculation - Test Year Period	267,983
11	Total Cash Working Capital Allowance - Test Year Period (A)	\$ 267,983

(A)

Please refer to Schedule A-3, Adjustment No. 36 and the testimony of EPE witness Prieto. Adjustment is calculated as the lessor of the cash working capital as calculated in the lead lag study and the amount calculated using the 1/8 method.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE E-2: MATERIALS AND SUPPLIES, PREPAYMENTS,
AND DEFERRED CHARGES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: ASHLEY ARAGON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE E-2
PAGE 1 OF 3

Line No.	(a) Month	(b) Prepayments Balances	(c) Materials & Supplies Balances	(d) Deferred Charges
	<u>Base Period</u>			
1	September 2024	\$ 25,935,823	\$ 105,332,901	\$ 8,256
2	October 2024	26,079,232	105,086,347	6,185
3	November 2024	28,036,127	106,428,487	6,185
4	December 2024	19,563,582	107,914,491	16,785
5	January 2025	19,132,206	110,538,124	16,785
6	February 2025	19,918,661	112,218,986	23,444
7	March 2025	26,964,301	112,210,600	18,406
8	April 2025	28,367,585	111,237,415	18,406
9	May 2025	23,557,851	113,164,085	(41,570)
10	June 2025	25,932,050	114,814,693	(41,556)
11	July 2025	26,183,990	117,976,212	(41,556)
12	August 2025	25,015,922	118,703,052	(41,487)
13	September 2025	<u>21,909,788</u>	<u>120,271,059</u>	<u>11,851</u>
14	Thirteen Month Total	<u>\$ 316,597,118</u>	<u>\$ 1,455,896,452</u>	<u>\$ (39,864)</u>
15	Thirteen Month Average	<u><u>\$ 24,353,624</u></u>	<u><u>\$ 111,992,035</u></u>	<u><u>\$ (3,066)</u></u>

Note: Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE E-2: MATERIALS AND SUPPLIES, PREPAYMENTS,
AND DEFERRED CHARGES
SPONSOR: CYTHNIA S. PRIETO
PREPARER: ASHLEY ARAGON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE E-2
PAGE 2 OF 3

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line No.	Project Description	Sept 2024	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	March 2025	April 2025
<u>MATERIALS & SUPPLIES (Acct 154)</u>									
1	Non-Palo Verde Generation	\$ 15,716,643	15,733,656	16,017,461	16,153,882	16,052,697	16,529,164	16,332,763	16,107,034
2	Generation - PVNGS	33,797,190	33,509,554	33,306,478	33,859,222	34,349,373	34,617,291	34,585,624	34,551,372
3	Shared Services - New Mexico Inventory	8,748,304	8,612,463	8,745,005	9,139,905	9,164,929	9,269,874	9,555,547	9,567,033
4	Shared Services - Texas Inventory	31,577,976	31,737,886	32,866,755	33,268,694	35,478,337	36,309,869	36,243,878	35,718,891
5	Other	15,492,789	15,492,789	15,492,789	15,492,789	15,492,789	15,492,789	15,492,789	15,293,086
6	Total Materials & Supplies	<u>\$ 105,332,901</u>	<u>105,086,347</u>	<u>106,428,487</u>	<u>107,914,491</u>	<u>110,538,124</u>	<u>112,218,986</u>	<u>112,210,600</u>	<u>111,237,415</u>
<u>PREPAYMENTS (Acct 165)</u>									
7	General & Administrative	\$ 7,901,094	7,426,501	6,490,770	7,022,173	8,083,301	7,859,574	9,093,759	7,625,350
8	Insurance	202,620	5,249,141	4,295,519	3,341,897	2,388,275	1,434,653	481,031	(472,591)
9	Tax	219,839	218,748	217,657	194,317	193,225	192,133	122,993	121,901
10	Distribution	183,197	166,548	149,899	133,250	116,601	99,952	83,303	66,654
11	Non-Palo Verde Generation	153,388	138,192	302,847	287,651	272,668	257,680	242,692	227,704
12	Generation - PVNGS	10,748,206	6,427,471	9,750,267	1,222,607	805,754	2,891,588	9,846,743	13,794,088
13	Transmission	235,264	160,416	536,953	1,069,472	980,167	890,866	801,565	712,264
14	Other	6,292,215	6,292,215	6,292,215	6,292,215	6,292,215	6,292,215	6,292,215	6,292,215
15	Total Prepayments	<u>\$ 25,935,823</u>	<u>\$ 26,079,232</u>	<u>\$ 28,036,127</u>	<u>\$ 19,563,582</u>	<u>\$ 19,132,206</u>	<u>\$ 19,918,661</u>	<u>\$ 26,964,301</u>	<u>\$ 28,367,585</u>
<u>UNDISTRIBUTED STORES EXPENSE (Acct 163)</u>									
16	Undistributed Stores Expense	<u>\$ 8,256</u>	<u>6,185</u>	<u>6,185</u>	<u>16,785</u>	<u>16,785</u>	<u>23,444</u>	<u>18,406</u>	<u>18,406</u>

Note:

(A) To adjust Base Period ending balances to 13-month averages. Please refer to Workpaper A-03, Adjustment No. 31, Non-Cash Working Capital and the Direct Testimony of witness Cynthia S. Prieto for an explanation of each adjustment.

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE E-2: MATERIALS AND SUPPLIES, PREP
AND DEFERRED CHARGES
SPONSOR: CYTHNIA S. PRIETO
PREPARER: ASHLEY ARAGON
FOR THE BASE AND TEST YEAR PERIODS ENDED

Amended Filing

SCHEDULE E-2
PAGE 3 OF 3

Line No.	(a) Project Description	(j) May 2025	(k) June 2025	(l) July 2025	(m) Aug 2025	(n) Sept 2025	(o) 13-Month Average	(p) Test Year Adjustments (A)	(q) Test Year
<u>MATERIALS & SUPPLIES (Acct 154)</u>									
1	Non-Palo Verde Generation	16,315,792	16,446,785	16,970,467	16,918,928	17,138,444	16,341,055	(797,389)	16,341,055
2	Generation - PVNGS	35,238,803	37,707,368	38,085,548	36,232,754	36,399,918	35,095,422	(1,304,496)	35,095,422
3	Shared Services - New Mexico Inventory	9,469,900	9,417,595	9,887,321	9,472,310	9,752,883	9,292,544	(460,339)	9,292,544
4	Shared Services - Texas Inventory	36,846,505	38,203,482	40,088,208	43,134,392	44,035,146	36,577,694	(7,457,452)	36,577,694
5	Other	15,293,086	13,039,464	12,944,669	12,944,669	12,944,669	14,685,321	1,740,652	14,685,321
6	Total Materials & Supplies	<u>113,164,085</u>	<u>114,814,693</u>	<u>117,976,212</u>	<u>118,703,052</u>	<u>120,271,059</u>	<u>\$ 111,992,035</u>	<u>\$ (8,279,023)</u>	<u>\$ 111,992,036</u>
<u>PREPAYMENTS (Acct 165)</u>									
7	General & Administrative	7,120,229	9,112,840	7,919,445	7,698,176	5,877,546	7,633,135	1,755,589	7,633,135
8	Insurance	(1,426,213)	1,526,991	1,849,257	1,408,910	5,804,987	2,006,498	(3,798,489)	2,006,498
9	Tax	120,809	217,489	227,512	226,468	196,402	189,961	(6,441)	189,961
10	Distribution	36,084	18,043	(0)	(17,259)	189,679	94,304	(95,375)	94,304
11	Non-Palo Verde Generation	212,716	197,728	182,740	167,752	152,764	215,117	62,353	215,117
12	Generation - PVNGS	10,587,551	8,050,088	9,293,969	8,918,612	3,172,951	7,346,915	4,173,964	7,346,915
13	Transmission	614,460	516,656	418,852	321,048	223,244	575,479	352,235	575,479
14	Other	6,292,215	6,292,215	6,292,215	6,292,215	6,292,215	6,292,215	0	6,292,215
15	Total Prepayments	<u>\$ 23,557,851</u>	<u>\$ 25,932,050</u>	<u>\$ 26,183,990</u>	<u>\$ 25,015,922</u>	<u>\$ 21,909,788</u>	<u>\$ 24,353,624</u>	<u>\$ 2,443,836</u>	<u>\$ 24,353,624</u>
<u>UNDISTRIBUTED STORES EXPENSE (Acct 16)</u>									
16	Undistributed Stores Expense	<u>(41,570)</u>	<u>(41,556)</u>	<u>(41,556)</u>	<u>(41,488)</u>	<u>11,851</u>	<u>\$ (3,067)</u>	<u>\$ (14,918)</u>	<u>\$ (3,067)</u>

Note:

(A) To adjust Base Period ending balances to
witness Cynthia S. Prieto for an explanation of

Amounts may not add or tie to other schedules

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE E-3: FUEL INVENTORIES BY PLANT LOCATIONS
SPONSOR: JULISSA I. REZA / VICTOR MARTINEZ
PREPARER: ALEJANDRA GUEVARA
FOR THE BASE AND TEST YEAR PERIODS ENDING SEPTEMBER 30, 2025

Amended Filing

SCHEDULE E-3
PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)
Line		Total Gas (A) 151000	Total Diesel (Palo Verde) 151000	Total Diesel (Montana) 151000	Total Fuel
No.	Month	GE7500100251	GP7500150000	GE7500100351	Stock
	<u>Base Period</u>				
1	September 2024	\$ 493,841	\$ 403,204	\$ 863,542	\$ 1,760,587
2	October	433,344	398,469	863,542	1,695,355
3	November	388,902	393,211	863,542	1,645,655
4	December	511,343	387,226	863,542	1,762,111
5	January 2025	606,163	383,233	863,542	1,852,938
6	February	755,823	434,661	863,542	2,054,026
7	March	765,568	442,766	832,093	2,040,427
8	April	653,225	437,656	832,093	1,922,974
9	May	655,886	451,540	832,093	1,939,519
10	June	632,374	463,003	832,093	1,927,470
11	July	693,258	460,438	832,093	1,985,789
12	August	602,285	452,763	832,093	1,887,141
13	September	600,324	449,669	832,093	1,882,086
14	Thirteen Month Total	\$ 7,792,336	\$ 5,557,839	\$ 11,005,906	\$ 24,356,081
	Test Year Period -				
15	Thirteen Month Average as Requested	\$ 599,410	\$ 427,526	\$ 846,608	\$ 1,873,545

Notes:

(A) Gas in storage is not tracked by generating station.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE E-4: AMOUNTS OF WORKING CAPITAL ITEMS
CHARGED TO OPERATING AND MAINTENANCE EXPENSES
SPONSOR: CYNTHIA S. PRIETO
PREPARER: EN LI
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE E-4
PAGE 1 OF 1

	(a)	(b)	(c)	(d)
Line No.	Month	Base Period	Test Year Adjustments (A)	Test Year Period
	<u>Prepayments</u>			
1	October 2024	\$ 3,075,182	\$ -	\$ 3,075,182
2	November	3,056,720	-	3,056,720
3	December	3,041,218	-	3,041,218
4	January 2025	2,999,998	-	2,999,998
5	February	2,999,082	-	2,999,082
6	March	2,265,681	-	2,265,681
7	April	3,097,416	-	3,097,416
8	May	3,184,226	-	3,184,226
9	June	3,087,137	-	3,087,137
10	July	2,819,503	-	2,819,503
11	August	2,704,389	-	2,704,389
12	September	4,231,749	-	4,231,749
13	Total	<u>\$ 36,562,302</u>	<u>\$ -</u>	<u>\$ 36,562,302</u>
	<u>Materials and Supplies</u>			
14	October 2024	\$ 438,107	\$ -	\$ 438,107
15	November	288,219	-	288,219
16	December	840,647	-	840,647
17	January 2025	676,678	-	676,678
18	February	483,394	-	483,394
19	March	652,660	-	652,660
20	April	844,772	-	844,772
21	May	400,730	-	400,730
22	June	705,827	-	705,827
23	July	410,172	-	410,172
24	August	549,648	-	549,648
25	September	(33,991)	-	(33,991)
26	Total	<u>\$ 6,256,863</u>	<u>\$ -</u>	<u>\$ 6,256,863</u>

Notes:

- (A) Costs associated with Palo Verde Generating Station Unit 3 were directly assigned to other jurisdictions in the jurisdictional allocation as discussed by EPE witness Hernandez.

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE F-1: OTHER PROPERTY AND INVESTMENTS
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE F-1
 PAGE 1 OF 1

Line No.	(a) FERC ACCOUNT 121 - NON-UTILITY PROPERTY	(b) Base Period Beginning Balance October 1, 2024	(c) Base Period Ending Balance September 30, 2025
1	A TRACT OF LAND SITUATED WITHIN THE CORPORATE LIMITS OF THE CITY OF LAS CRUCES, DONA ANA COUNTY, NEW MEXICO LOCATED IN SECTION 12, T. 23S., R.1E., N.M.P.M. OF THE U.S.R.S. SURVEYS, BEING U.S.R.S. TRACT 9C-126	\$ -	\$ 4,581,423
2	LOT 1, BLOCK 2, EASTWIND HILLS UNIT ONE, CITY OF SOCORRO, EL PASO COUNTY, TEXAS	450,580	454,742
3	A TRACT OF LAND SITUATED SOUTH OF THE CORPORATE LIMITS OF LAS CRUCES, DOÑA ANA COUNTY, NEW MEXICO, BEING LOTS 5,6 AND 7, BLOCK 7, ELEPHANT BUTTE LAND AND TRUST COMPANY SUBDIVISION "B", AS SHOWN AND DESIGNATED ON THE PLAT THEREOF FILED AUGUST 04, 1911. CONTAINS 14.877 ACRES.	360,821	360,821
4	SECTION 34, BLOCK 66, TOWNSHIP 8, TEXAS AND PACIFIC RAILWAY COMPANY SURVEYS, CULBERSON COUNTY, TEXAS. THIS PARCEL IS ADJACENT TO THE FARMER SUBSTATION.	54,616	54,616
5	SECTION 31, BLOCK 80, TOWNSHIP 1, TEXAS AND PACIFIC RAILWAY SURVEYS, EL PASO COUNTY, TEXAS. THIS PARCEL IS ADJACENT TO THE SHEARMAN SUBSTATION.	53,330	53,330
6	APPROXIMATELY 5 ACRES OUT OF A TRACT OF LAND SITUATED IN THE W.H. GLEEN SURVEY, ABSTRACT NO. 241, AND THE C.F. SAUNDERS SURVEY, ABSTRACT NO. 266, CITY OF EL PASO, EL PASO COUNTY, TEXAS, AND BEING A PORTION OF LOT 1, BLOCK 1, EL PASO WEST, AN ADDITION TO THE CITY OF EL PASO, TEXAS.	4,200	23,885
7	A 5.07-ACRE TRACT OF LAND, BEING OUT OF AND A PORTION OF A 25.9767-ACRE TRACT SITUATED IN TRACT 4, W.H. LENOX SURVEY NO. 432; TRACT 3-B, S.A. & M.G. SURVEY NO. 266; AND LOTS 8, 9, 10, AND 11, BLOCK 1, EL PASO WEST UNIT TWO, REPLAT A, CITY OF EL PASO, EL PASO COUNTY, TEXAS.	-	12,662
8	4.490 ACRE PARCEL OUT OF TRACT 7-D, H. G. FOSTER SURVEY NO. 256 AND OUT OF LOT 1, BLOCK 1, LOMAS DEL OESTE SUBDIVISION, EL PASO COUNTY, TEXAS.	-	4,928
9	TOTAL FERC ACCOUNT 121 - NON-UTILITY PROPERTY	\$ 923,547	\$ 5,546,406 (a)

Note:

- (a) None of the properties listed above are included in the Company's requested rate base in this filing.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-01: CAPITALIZATION, THE COST OF CAPITAL, AND OVERALL RATE OF RETURN
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)
LINE	DESCRIPTION	BALANCE	PERCENT OF TOTAL	COST OF CAPITAL	WEIGHTED AVERAGE COST OF CAPITAL
<u>Test Period:</u>					
1	Long-Term Debt	2,027,489,483	44.4765%	5.4263%	(3) 2.4134%
2	Common Stockholder's Equity	2,531,079,053	55.5235%	10.7000%	(2) 5.9410%
3	Total	4,558,568,536	100.0000%		8.3544%

Base Period:

4	Long-Term Debt	1,854,489,493	42.9560%	5.3332%	2.2909%
5	Common Stockholder's Equity	2,462,690,053	57.0440%	8.2208%	(1) 4.6895%
6	Total	4,317,179,546	100.0000%		6.9804%

Test Year Period Adjustments:

7	Long-Term Debt ⁽³⁾	173,000,000			
8	Common Stockholder's Equity ⁽⁴⁾	68,389,000			

⁽¹⁾ Please refer to Schedule G-1, Workpaper.

⁽²⁾ Refer to the Direct Testimony of EPE witness Richard Gonzalez for discussion and support for EPE's proposed Test Year Period capital structure, cost of debt, and weighted cost of capital. Refer to the Direct Testimony of EPE witness Jennifer Nelson for support for EPE's proposed return on common stock equity.

⁽³⁾ Amount reflects 6.41% Senior Notes of \$173M long-term debt issuance received on October 15, 2025.

⁽⁴⁾ Amount reflects an equity infusion of \$170M received 10/28/25 less \$101.6M of dividends paid on 10/30/25.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE G-2: CAPITALIZATION, THE COST OF CAPITAL
AND THE OVERALL RATE OF RETURN IN CONFORMANCE
WITH A COST OF REPRODUCTION AS A GOING CONCERN
AND OTHER ELEMENTS OF VALUE RATE BASE
SPONSOR: N/A
PREPARER: N/A
FOR THE TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE G-2
PAGE 1 OF 1

NOT APPLICABLE

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-3: EMBEDDED COST OF BORROWED CAPITAL
 WITH TERM OF MATURITY IN EXCESS OF ONE YEAR FROM DATE OF ISSUE
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE AND TEST PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE G-3
 PAGE 1 OF 2

Test Period	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	Description	Date of	Date of	Interest		Price at	Gross	Underwriters	Issuance	Net Proceeds		Yield to	Principal	Annual	Weighted		
Line	of Issue	Issuance	Maturity	Rate	Principal	Offering	Proceeds	Commission	Expenses ⁽²⁾	Amount	Per Unit	Maturity	Outstanding September 30, 2025	Interest Requirements	Effective Cost Rate	Affiliate	Convertible Option
1	6% Senior Notes	05/17/2005	05/15/2035	6.0000%	400,000,000	99.422	397,688,000	4,473,990	23,205,099	370,008,911	92.5022%	6.5758%	400,000,000	24,000,000	1.4105%	n/a	n/a
2	7.5% Senior Notes	06/03/2008	03/15/2038	7.5000%	150,000,000	99.146	148,719,000	1,312,500	401,535	147,004,965	98.0033%	7.6729%	150,000,000	11,250,000	0.6172%	n/a	n/a
3	5% Senior Notes	12/01/2014	12/01/2044	5.0000%	150,000,000	99.645	149,467,500	1,312,500	474,896	147,680,104	98.4534%	5.1012%	150,000,000	7,500,000	0.4103%	n/a	n/a
4	5% Senior Notes	03/24/2016	12/01/2044	5.0000%	150,000,000	104.701	157,051,500	1,312,500	449,701	155,289,299	103.5262%	4.7735%	150,000,000	7,500,000	0.3840%	n/a	n/a
5	4.22% Senior Notes	06/28/2018	08/15/2028	4.2200%	125,000,000	100	125,000,000	0	893,476	124,106,524	99.2852%	4.3073%	125,000,000	5,275,000	0.2887%	n/a	n/a
6	3.54% Senior Notes	02/15/2022	02/15/2052	3.5400%	200,000,000	100	200,000,000	0	1,158,238	198,841,762	99.4209%	3.5713%	200,000,000	7,080,000	0.3830%	n/a	n/a
7	2.91% Senior Notes	09/01/2022	09/01/2032	2.9100%	150,000,000	100	150,000,000	0	868,679	149,131,321	99.4209%	2.9777%	150,000,000	4,365,000	0.2395%	n/a	n/a
8	6.02% Senior Notes	02/15/2024	02/15/2054	6.0200%	180,000,000	100	180,000,000	0	1,198,109	178,801,891	99.3344%	6.0691%	180,000,000	10,836,000	0.5858%	n/a	n/a
9	5.95% Senior Notes	07/30/2025	07/30/2040	5.9500%	100,000,000	100	100,000,000	0	1,119,672	98,880,328	98.8803%	6.0213%	100,000,000	5,950,000	0.3229%	n/a	n/a
10	6.41% Senior Notes	07/30/2025	07/30/2055	6.4100%	100,000,000	100	100,000,000	0	1,119,672	98,880,328	98.8803%	6.4630%	100,000,000	6,410,000	0.3466%	n/a	n/a
11	Total Senior Notes ⁽¹⁾												<u>1,705,000,000</u>	<u>90,166,000</u>	<u>4.9885%</u>		
	Pollution Control Bonds																
12	Maricopa 2009 Series A ⁽³⁾	05/22/2019	02/01/2040	3.6000%	63,500,000	100	63,500,000	381,000	374,357	62,744,643	98.8105%	3.6829%	63,500,000	2,286,000	0.1254%	n/a	n/a
13	Maricopa 2009 Series B ⁽³⁾	05/22/2019	04/01/2040	3.6000%	37,100,000	100	37,100,000	222,600	247,863	36,629,537	98.7319%	3.6879%	37,100,000	1,335,600	0.0734%	n/a	n/a
14	Maricopa 2012 Series A	08/28/2012	08/01/2042	4.5000%	59,235,000	100	59,235,000	414,645	482,209	58,338,146	98.4859%	4.5938%	59,235,000	2,665,575	0.1459%	n/a	n/a
15	Total Pollution Control Bonds												<u>159,835,000</u>	<u>6,287,175</u>	<u>0.3447%</u>		
16	Totals												<u>1,864,835,000</u>	<u>96,453,175</u>	<u>5.3332%</u>		
	Plus: Unamortized Premium (Discount)												3,094,410				
	Less: Unamortized Fees and Issuance Expenses												<u>13,439,917</u>				
													<u>1,854,489,493</u>				

Notes:

(1) Senior Notes beginning in 2018 were issued in the private market, while the other series of notes were issued in the public market.

(2) Includes interest rate lock cost of \$22,439,203 for the 6% Senior Notes.

(3) The Company reoffered and sold the Maricopa 2009 Series A and B bonds with an aggregate principal amount, together, of \$100.6 million, on May 22, 2019, with a fixed interest rate of 3.60%.

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE G-3: EMBEDDED COST OF BORROWED CAPITAL
 WITH TERM OF MATURITY IN EXCESS OF ONE YEAR FROM DATE OF ISSUE
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE TEST PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE G-3
 PAGE 2 OF 2

Test Period	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
	Description	Date of	Date of	Interest		Price at	Gross	Underwriters	Issuance	Net Proceeds		Yield to	Principal	Annual	Weighted		
Line	of Issue	Issuance	Maturity	Rate	Principal	Offering	Proceeds	Commission	Expenses ⁽²⁾	Amount	Per Unit	Maturity	Outstanding September 30, 2025	Interest Requirements	Effective Cost Rate	Affiliate	Convertible Option
1	6% Senior Notes	05/17/2005	05/15/2035	6.0000%	400,000,000	99.422	397,688,000	4,473,990	23,205,099	370,008,911	92.5022%	6.5758%	400,000,000	24,000,000	1.2907%	n/a	n/a
2	7.5% Senior Notes	06/03/2008	03/15/2038	7.5000%	150,000,000	99.146	148,719,000	1,312,500	401,535	147,004,965	98.0033%	7.6729%	150,000,000	11,250,000	0.5648%	n/a	n/a
3	5% Senior Notes	12/01/2014	12/01/2044	5.0000%	150,000,000	99.645	149,467,500	1,312,500	474,896	147,680,104	98.4534%	5.1012%	150,000,000	7,500,000	0.3755%	n/a	n/a
4	5% Senior Notes	03/24/2016	12/01/2044	5.0000%	150,000,000	104.701	157,051,500	1,312,500	449,701	155,289,299	103.5262%	4.7735%	150,000,000	7,500,000	0.3514%	n/a	n/a
5	4.22% Senior Notes	06/28/2018	08/15/2028	4.2200%	125,000,000	100	125,000,000	0	893,476	124,106,524	99.2852%	4.3073%	125,000,000	5,275,000	0.2642%	n/a	n/a
6	3.54% Senior Notes	02/15/2022	02/15/2052	3.5400%	200,000,000	100	200,000,000	0	1,158,238	198,841,762	99.4209%	3.5713%	200,000,000	7,080,000	0.3505%	n/a	n/a
7	2.91% Senior Notes	09/01/2022	09/01/2032	2.9100%	150,000,000	100	150,000,000	0	868,679	149,131,321	99.4209%	2.9777%	150,000,000	4,365,000	0.2192%	n/a	n/a
8	6.02% Senior Notes	02/15/2024	02/15/2054	6.0200%	180,000,000	100	180,000,000	0	1,198,109	178,801,891	99.3344%	6.0691%	180,000,000	10,836,000	0.5361%	n/a	n/a
9	5.95% Senior Notes	07/30/2025	07/30/2040	5.9500%	100,000,000	100	100,000,000	0	725,465	99,274,535	99.2745%	6.0213%	100,000,000	5,950,000	0.2955%	n/a	n/a
10	6.41% Senior Notes	07/30/2025	07/30/2055	6.4100%	100,000,000	100	100,000,000	0	725,465	99,274,535	99.2745%	6.4630%	100,000,000	6,410,000	0.3172%	n/a	n/a
11	6.41% Senior Notes	10/15/2025	10/15/2055	6.4100%	173,000,000	100	173,000,000	0	788,412	172,211,588	99.5443%	6.4289%	173,000,000	11,089,300	0.5458%	n/a	n/a
12	Total Senior Notes ⁽¹⁾												<u>1,878,000,000</u>	<u>101,255,300</u>	<u>5.1109%</u>		
	Pollution Control Bonds																
13	Maricopa 2009 Series A ⁽³⁾	05/22/2019	02/01/2040	3.6000%	63,500,000	100	63,500,000	381,000	374,357	62,744,643	98.8105%	3.6829%	63,500,000	2,286,000	0.1148%	n/a	n/a
14	Maricopa 2009 Series B ⁽³⁾	05/22/2019	04/01/2040	3.6000%	37,100,000	100	37,100,000	222,600	247,863	36,629,537	98.7319%	3.6879%	37,100,000	1,335,600	0.0671%	n/a	n/a
15	Maricopa 2012 Series A	08/28/2012	08/01/2042	4.5000%	59,235,000	100	59,235,000	414,645	482,209	58,338,146	98.4859%	4.5938%	59,235,000	2,665,575	0.1335%	n/a	n/a
16	Total Pollution Control Bonds												<u>159,835,000</u>	<u>6,287,175</u>	<u>0.3154%</u>		
17	Totals												<u>2,037,835,000</u>	<u>107,542,475</u>	<u>5.4263%</u>		
	Plus: Unamortized Premium (Discount)												3,094,410				
	Less: Unamortized Fees and Issuance Expenses												<u>13,439,917</u>				
													<u>2,027,489,493</u>				

Notes:

(1) Senior Notes beginning in 2018 were issued in the private market, while the other series of notes were issued in the public market.

(2) Includes interest rate lock cost of \$22,439,203 for the 6% Senior Notes.

(3) The Company reoffered and sold the Maricopa 2009 Series A and B bonds with an aggregate principal amount, together, of \$100.6 million, on May 22, 2019, with a fixed interest rate of 3.60%.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-4: COST OF SHORT-TERM BORROWED CAPITAL
 INCLUDING REVOLVING CREDIT AGREEMENTS
 AND OTHER NOTES PAYABLE
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Actual Principal Amounts Outstanding at the end of the Base Period

Obligation Description (1)	Issuance Date	Maturity Date	Nominal Interest Rate	Principal Amount	Annual Interest
RCF ABR Loan	9/26/2025	-	7.37500%	\$30,000,000	\$2,212,500
RCF SOFR Loan	9/5/2025	10/05/2025	5.47502%	\$84,000,000	\$4,599,017
RCF SOFR Loan	9/15/2025	10/14/2025	5.37516%	\$5,000,000	\$268,758
RCF SOFR Loan	9/25/2025	10/26/2025	5.38291%	\$117,000,000	\$6,298,005
Term Loan	1/16/2025	01/15/2026	5.23021%	\$150,000,000	\$5,665,071
Total				<u>\$386,000,000</u>	

Note:

(1) As of the end of September 2024, the Company had available a \$550 million revolving credit facility (RCF) with a term ending on May 5, 2028. EPE has the option available to extend the RCF by an additional one year period. The RCF is available for nuclear fuel borrowings and for general corporate purposes. The borrowings identified on Schedule G-4 are for general corporate purposes and exclude nuclear fuel borrowings. Alternate Base Rate (ABR) is the calculated daily interest rate at which funds are borrowed.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-4: COST OF SHORT-TERM BORROWED CAPITAL - MONTHLY DETAILS
 INCLUDING REVOLVING CREDIT AGREEMENTS
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Revolving Credit Facility ⁽¹⁾			Term Loan ⁽²⁾		
Month	Average Principal	Weighted Average Cost	Month	Average Principal	Weighted Average Cost
October	\$ 204,000,000.00	6.0720%			
November	\$ 314,200,000.00	5.9065%			
December	\$ 386,774,193.55	5.9606%			
January	\$ 396,967,741.94	5.5060%	January	150,000,000.00	5.2552%
February	\$ 395,750,000.00	5.5450%	February	150,000,000.00	5.2552%
March	\$ 269,225,806.45	5.5434%	March	150,000,000.00	5.2727%
April	\$ 260,700,000.00	5.5459%	April	150,000,000.00	5.2737%
May	\$ 317,161,290.32	5.5500%	May	150,000,000.00	5.2742%
June	\$ 351,433,333.33	5.5470%	June	150,000,000.00	5.2741%
July	\$ 383,709,677.42	5.6908%	July	150,000,000.00	5.2789%
August	\$ 228,322,580.65	5.5816%	August	150,000,000.00	5.3036%
September	\$ 217,533,333.33	5.5503%	September	150,000,000.00	5.2302%
Averages	\$ 310,481,496.42	5.6666%	Averages	\$ 150,000,000.00	5.2686%

Note:

⁽¹⁾ The RCF is available for nuclear fuel borrowings and for general corporate purposes. The borrowings identified on Schedule G-4 are for general corporate purposes and exclude nuclear fuel borrowings. Alternate Base Rate (ABR) is the calculated daily interest rate at which funds are borrowed.

⁽²⁾ Term Loan was issued on January 16, 2025 and repaid January 15, 2026.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE G-5: EMBEDDED COST OF PREFERRED STOCK CAPITAL
SPONSOR: N/A
PREPARER: N/A
FOR THE BASE AND TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE G-5
PAGE 1 OF 1

Not applicable.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-6: RATIO OF EARNINGS TO FIXED CHARGES
 SPONSOR: RICHARD GONZALEZ
 PREPARER: EN LI
 FOR BASE AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE G-6
 PAGE 1 OF 1

LINE NO.	(1) DESCRIPTION	(2) 2021	(3) 2022	(4) 2023	(5) 2024	(6) BASE PERIOD 202509	Adjustments	TEST YEAR PERIOD
	Fixed Charges:							
1	Interest on Long-Term Debt	71,130,652	77,795,586	78,587,913	88,243,996	92,065,374		92,065,374
	Amortization of Debt Premium,							
2	Discount and Expense	1,899,652	1,984,407	1,955,637	2,043,408	2,517,784		2,517,784
3	Other Interest	2,102,262	6,654,698	26,688,512	30,736,675	29,743,176		29,743,176
	Estimated Interest Factor of Lease							
4	Rental Charges (a)	672,819	665,714	603,536	754,498	783,162		783,162
5	Total Fixed Charges	75,805,385	87,100,405	107,835,598	121,778,577	125,109,496	-	125,109,496
	Earnings:							
6	Net Earnings	146,215,108	113,320,079	208,595,442	172,030,534	155,190,301		155,190,301
7	PLUS Fixed Charges	75,805,385	87,100,405	107,835,598	121,778,577	125,109,496		125,109,496
8	LESS Capitalized Interest and AFUDC	12,892,226	17,866,313	26,829,222	21,434,964	34,397,772		34,397,772
9	Earnings Available for Fixed Charges After Provision for Income Taxes	209,128,267	182,554,171	289,601,818	272,374,147	245,902,025	-	245,902,025
	Income Taxes:							
10	Federal & State	18,917,652	58,644,688	21,210,248	35,176,521	26,373,293		26,373,293
11	Deferred, net	9,143,155	(44,789,513)	1,025,343	(15,690,554)	(16,717,313)		(16,717,313)
12	Investment Tax Credit Adjustment	(1,619,641)	9,825	(1,535,429)	(1,855,535)	(2,010,163)		(2,010,163)
13	Investment Tax Credit	-	-	-	-	-		-
14	Total Income Taxes	26,441,166	13,865,000	20,700,162	17,630,432	7,645,817	-	7,645,817
15	Earnings Available for Fixed Charges Before Provision for Income Taxes	235,569,433	196,419,171	310,301,980	290,004,579	253,547,842	-	253,547,842
16	Ratio of Earnings to Fixed Charges (b) After Provision for Income Taxes (line 9 divided by line 5)	2.76	2.10	2.69	2.24	1.97		1.97
17	Ratio of Earnings to Fixed Charges (b) Before Provision for Income Taxes (line 15 divided by line 5)	3.11	2.26	2.88	2.38	2.03		2.03

Notes:

- (a) One third (1/3) of rentals.
 (b) As defined by the Securities and Exchange Commission.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-7: ISSUANCE RESTRICTION ON BORROWED AND PREFERRED STOCK CAPITAL
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE YEAR ENDED SEPTEMBER 30, 2025

Line	(a) Document	(b) Section/Article	(c) Title of Section	(d) Restriction
1	Articles of Incorporation	IV	Capital Stock	Total number of shares of stock that the Company can issue is 1,000.
2	Articles of Incorporation	IV C. 2.	General	The consideration received from holders of rights and options for any shares of capital stock of the Corporation must be at least par value.
3	Credit Agreement	2.01 & 2.21	Commitments	Total of \$550 million available under the Credit Facility.
4	Credit Agreement	2.02	Loans	1) SOFR Borrowings must be in multiples of \$1 million and total not less than \$5 million and there can be only 8 outstanding at a time; 2) ABR Borrowings must be in multiples of \$1,000 and equal at least \$100,000.
5	Credit Agreement	6.01	Subsidiary Indebtedness	Subsidiaries of the Company are restricted from incurring any new Indebtedness except: 1) Indebtedness owed to El Paso; 2) Receivables financing not in excess of \$100 million; 3) Indebtedness secured by Liens not exceeding 20% of Total Consolidated Capital.
6	Credit Agreement	6.02	Liens	The Company may not incur any lien on any property or asset except: 1) existing liens at closing; 2) liens to secure obligations; 3) existing liens on acquired Operating Property; 4) liens for taxes not yet due or being contested; 5) liens, in the ordinary course of business, that are not yet due or are contested, ie, mechanics lien; 6) pledges and deposits made in conformance with social security laws or regulations; 7) deposits to secure performance of bids, trade contracts, leases, etc. 8) encumbrances such as zoning restrictions, easements, right of ways, etc. 9) liens to secure acquisition or lease of furniture, fixtures, equipment, etc. provided assets are not secured by Operating Property; 10) liens to secure FMBs to refinance Senior Notes, not to exceed \$700 million; 11) liens to secure indebtedness of merging or consolidating entity into the Company; 12) liens to secure Indebtedness to acquire, construct, develop or repair Operating Property; 13) liens to secure debt issued by a Governmental Authority including pollution control bonds; 14) liens incurred pursuant to the Receivables Program Documents; 15) liens in favor of Mortgage Indenture Trustee securing payment of fees and expenses; 16) attachments or similar liens on assets in connection with court proceedings, not to exceed \$40 million and no Event of Default results there from; 17) any lien by Governmental Authority with respect to any franchise, grant, license, permit or contract; 18) liens to secure any extension, renewal or replacement of an instrument or agreement creating any indebtedness; 19) other liens so long as aggregate outstanding principal of all Indebtedness outstanding under Sec 6.01(c) and Sec 6.02(r) does not exceed 20% of Total Consolidated Capital.
7	Credit Agreement	6.03	Sale and Lease-Back Transactions	The Company is restricted from entering into sale and lease-back arrangements above a \$50 million limit.
8	Credit Agreement	6.04	Investments, Loans, Advances	The Company is restricted from purchasing, holding or acquiring any capital stock, indebtedness, or securities or other interest in any other person in excess of \$5 million; or in excess of \$20 million with regard to a Subsidiary.
9	Credit Agreement	6.09	Debt to Capitalization Ratio	Total Debt to Total Capital as of the last day of any fiscal quarter cannot be in excess of 0.65 to 1.00.
10	FMB Indenture	3.02	No Bonds Issuable	The Company is restricted from issuing any bonds upon the basis of Funded Bondable Property.
11	FMB Indenture	3.03	Bonds Issuable	The Company may not issue bonds of any series in an amount exceeding 75% of Unfunded Bondable Property.
12	FMB Indenture	4.01	Requirements for Issuance	The Company may issue up to 75% of the principal amount of any Retired Initial Series Bond and 100% of the principal amount of any other Retired Bonds.
13	FMB Indenture	7.11	Insurance	Fair Value of the mortgaged property must equal or exceed 133-1/3% of the aggregate principal amount of Outstanding Bonds or insurance proceeds must be paid to the Trustee.
14	Purchase Contract - RGRT II	B. 8. (a)	Condition and Use of Nuc. Fuel	The Company warrants that Nuclear Fuel subject to this contract is free of all Liens except for Permitted Encumbrances.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-7: ISSUANCE RESTRICTION ON BORROWED AND PREFERRED STOCK CAPITAL
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE YEAR ENDED SEPTEMBER 30, 2025

<u>Line</u>	<u>(a)</u> <u>Document</u>	<u>(b)</u> <u>Section/Article</u>	<u>(c)</u> <u>Title of Section</u>	<u>(d)</u> <u>Restriction</u>
1	Securities Resolution No. 1 of 6% Senior Notes due May 15, 2035	Annex A	Limitations on Liens to Secure Debt	As long as the Senior Notes are outstanding, the Company may not create any Lien except: 1) Liens to secure debt under the Mortgage; 2) Liens to secure existing Debt at issuance of Senior Notes; 3) existing Liens on Operating Property when acquired; 4) Liens to secure Debt incurred through acquisition or lease of furniture, fixtures, equipment, etc.; 5) Liens to secure Debt of any entity merged or consolidated with the the Company; 6) Liens to secure Debt incurred to acquire, construct, develop or repair Operating Property; 7) Liens to secure debt issued by Governmental entity such as pollution control bonds; 8) Liens to secure defeased Debt; 9) Liens to secure Debt related to an accounts receivable facility and/or contract payments facility or Excepted Assets; 10) Liens to secure any extension, renewal or replacement of any of the above. Also, the foregoing restrictions will not apply to Liens to secure other Debt which, together with all Debt permitted by the above exceptions, does not exceed 15% of Capitalization.
2	Securities Resolution No. 2 of 7.50% Senior Notes due March 15, 2038	Annex A	Limitations on Liens to Secure Debt	As long as the Senior Notes are outstanding, the Company may not create any Lien except: 1) Liens to secure debt under the Mortgage; 2) Liens to secure existing Debt at issuance of Senior Notes; 3) existing Liens on Operating Property when acquired; 4) Liens to secure Debt incurred through acquisition or lease of furniture, fixtures, equipment, etc.; 5) Liens to secure Debt of any entity merged or consolidated with the Company; 6) Liens to secure Debt incurred to acquire, construct, develop or repair Operating Property; 7) Liens to secure debt issued by Governmental entity such as pollution control bonds; 8) Liens to secure defeased Debt; 9) Liens to secure Debt related to an accounts receivable facility and/or contract payments facility or Excepted Assets; 10) Liens to secure any extension, renewal or replacement of any of the above. Also, the foregoing restrictions will not apply to Liens to secure other Debt which, together with all Debt permitted by the above exceptions, does not exceed 15% of Capitalization.
3	Securities Resolution No. 4 of 5.0% Senior Notes due December 1, 2044	Annex A	Limitations on Liens to Secure Debt	As long as the Senior Notes are outstanding, the Company may not create any Lien except: 1) Liens to secure debt under the Mortgage; 2) Liens to secure existing Debt at issuance of Senior Notes; 3) existing Liens on Operating Property when acquired; 4) Liens to secure Debt incurred through acquisition or lease of furniture, fixtures, equipment, etc.; 5) Liens to secure Debt of any entity merged or consolidated with the Company; 6) Liens to secure Debt incurred to acquire, construct, develop or repair Operating Property; 7) Liens to secure debt issued by Governmental entity such as pollution control bonds; 8) Liens to secure defeased Debt; 9) Liens to secure Debt related to an accounts receivable facility and/or contract payments facility or Excepted Assets; 10) Liens to secure any extension, renewal or replacement of any of the above. Also, the foregoing restrictions will not apply to Liens to secure other Debt which, together with all Debt permitted by the above exceptions, does not exceed 15% of Capitalization.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-7: ISSUANCE RESTRICTION ON BORROWED AND PREFERRED STOCK CAPITAL
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE YEAR ENDED SEPTEMBER 30, 2025

<u>Line</u>	<u>(a)</u> <u>Document</u>	<u>(b)</u> <u>Section/Article</u>	<u>(c)</u> <u>Title of Section</u>	<u>(d)</u> <u>Restriction</u>
1	Securities Resolution No. 5 of 5.0% Senior Notes due December 1, 2044	Annex A of Securities Resolution No. 4	Limitations on Liens to Secure Debt	As long as the Senior Notes are outstanding, the Company may not create any Lien except: 1) Liens to secure debt under the Mortgage; 2) Liens to secure existing Debt at issuance of Senior Notes; 3) existing Liens on Operating Property when acquired; 4) Liens to secure Debt incurred through acquisition or lease of furniture, fixtures, equipment, etc.; 5) Liens to secure Debt of any entity merged or consolidated with the Company; 6) Liens to secure Debt incurred to acquire, construct, develop or repair Operating Property; 7) Liens to secure debt issued by Governmental entity such as pollution control bonds; 8) Liens to secure defeased Debt; 9) Liens to secure Debt related to an accounts receivable facility and/or contract payments facility or Excepted Assets; 10) Liens to secure any extension, renewal or replacement of any of the above. Also, the foregoing restrictions will not apply to Liens to secure other Debt which, together with all Debt permitted by the above exceptions, does not exceed 15% of Capitalization.
2	4.22% Senior Notes due August 15, 2028	10.2	Liens	The Company will not, and the Company will not permit its Subsidiaries to, permit to exist or incur, directly or indirectly, any lien on its operating property, whether now owned or hereafter acquired, unless the notes are equally and ratably secured by a Lien on the same property and assets, except: 1) other Liens so long as aggregate outstanding principal of all Indebtedness outstanding under Sec 10.2(a) and Sec 10.6(c) and Indebtedness secured by Liens shall not exceed 20% of Total Consolidated Capital. 2) existing Liens at closing; 3) Liens on any operating property that existed on such property prior to the acquisition thereof by the Company or any Subsidiary to secure Indebtedness assumed by the Company or any Subsidiary in connection with such acquisition; 4) Liens to secure acquisition or lease of furniture, fixtures, equipment, etc. provided assets are not secured by Operating Property; 5) Liens to secure Indebtedness of merging or consolidating entity into Company; 6) Liens to secure Indebtedness to acquire, construct, develop or repair, alter or improve Operating Property, provided that such Indebtedness is incurred contemporaneously with, or within 730 days after such acquisition or the completion of construction, development or substantial repair, alteration or improvement; 7) Liens to secure debt issued by a Governmental Authority including pollution control bonds; 8) Liens to secure Indebtedness which has been defeased; 9) Liens in connection with and Accounts Receivable facility and/or incurred pursuant to the Receivables Program Documents; 10) Liens to secure obligations; 11) Liens for taxes not yet due or being contested; 12) Liens, in the ordinary course of business, that are not yet due and payable; 13) pledges and deposits made in the ordinary course of the Company's or and Subsidiary's business in compliance with workmen's compensation, unemployment insurance and other social security laws or regulations; 14) deposits to secure performance of bids, trade contracts, leases, etc. 15) zoning restrictions, easements, rights-of-way, restrictions on use of real property or permit or license requirements and other similar encumbrances incurred in the ordinary course of business which, in aggregate, are not substantial in amount and do not materially detract from the value of the property subject thereto or interfere with the ordinary conduct of the businesses of the Company of any Subsidiary 16) attachments or similar Liens on assets in connection with court proceedings; 17) any Lien by Governmental Authority with respect to any franchise, grant, license, permit or contract; 18) liens to secure any extension, renewal or replacement of an instrument or agreement creating any Indebtedness referred to above.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-7: ISSUANCE RESTRICTION ON BORROWED AND PREFERRED STOCK CAPITAL
 SPONSOR: RICHARD GONZALEZ
 PREPARER: JO ANN JUDD
 FOR THE BASE YEAR ENDED SEPTEMBER 30, 2025

<u>Line</u>	<u>(a)</u> <u>Document</u>	<u>(b)</u> <u>Section/Article</u>	<u>(c)</u> <u>Title of Section</u>	<u>(d)</u> <u>Restriction</u>
3	5.95% Senior Notes due July 30, 2040 6.41% Senior Notes due July 30, 2055 6.41% Senior Notes due October 15, 2055	10.2	Liens	The Company will not, and the Company will not permit its Subsidiaries to, permit to exist or incur, directly or indirectly, any lien on its operating property, whether now owned or hereafter acquired, unless the notes are equally and ratably secured by a Lien on the same property and assets, except: 1) other Liens so long as aggregate outstanding principal of all Indebtedness outstanding under Sec 10.2(a) and Sec 10.5(c) and Indebtedness secured by Liens shall not exceed 20% of Total Consolidated Capital. 2) existing Liens at closing; 3) Liens on any operating property that existed on such property prior to the acquisition thereof by the Company or any Subsidiary to secure Indebtedness assumed by the Company or any Subsidiary in connection with such acquisition; 4) Liens to secure acquisition or lease of furniture, fixtures, equipment, etc. provided assets are not secured by Operating Property; 5) Liens to secure Indebtedness of merging or consolidating entity into Company; 6) Liens to secure Indebtedness to acquire, construct, develop or repair, alter or improve Operating Property, provided that such Indebtedness is incurred contemporaneously with, or within 730 days after such acquisition or the completion of construction, development or substantial repair, alteration or improvement; 7) Liens to secure debt issued by a Governmental Authority including pollution control bonds; 8) Liens to secure Indebtedness which has been defeased; 9) Liens in connection with and Accounts Receivable facility and/or incurred pursuant to the Receivables Program Documents; 10) Liens to secure obligations; 11) Liens for taxes not yet due or being contested; 12) Liens, in the ordinary course of business, that are not yet due and payable; 13) pledges and deposits made in the ordinary course of the Company's or and Subsidiary's business in compliance with workmen's compensation, unemployment insurance and other social security laws or regulations; 14) deposits to secure performance of bids, trade contracts, leases, etc. 15) zoning restrictions, easements, rights-of-way, restrictions on use of real property or permit or license requirements and other similar encumbrances incurred in the ordinary course of business which, in aggregate, are not substantial in amount and do not materially detract from the value of the property subject thereto or interfere with the ordinary conduct of the businesses of the Company of any Subsidiary 16) attachments or similar Liens on assets in connection with court proceedings; 17) any Lien by Governmental Authority with respect to any franchise, grant, license, permit or contract; 18) liens to secure any extension, renewal or replacement of an instrument or agreement creating any Indebtedness referred to above.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING

SCHEDULE G-8
PAGE 1 OF 1

SCHEDULE G-8: COMMON STOCK EQUITY CAPITAL FOR THE FIVE CALENDAR YEARS 2021 THROUGH 2025

SPONSOR: RICHARD GONZALEZ

PREPARER: JO ANN JUDD

FOR THE BASE YEAR ENDED SEPTEMBER 30, 2025

		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line	Calendar Year	Year End Shs. Outstd.	Year End Book Value	Annual Earnings	Year End Mkt./ Book	Annual Cash Dividend	Annual Stk. Dividends	Dividend Yield	Avg. Monthly Hi/Low Price
1	2021	10	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2	2022	10	n/a	n/a	n/a	n/a	n/a	n/a	n/a
3	2023	10	n/a	n/a	n/a	n/a	n/a	n/a	n/a
4	2024	10	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5	2025	10	n/a	n/a	n/a	n/a	n/a	n/a	n/a

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE G-9: HISTORICAL ACTIVITY IN COMMON STOCK, PAID-IN CAPITAL
 AND RETAINED EARNINGS/ BASE YEAR
 SPONSOR: RICHARD GONZALEZ
 PREPARER: EN LI
 FOR THE BASE AND TEST YEAR PERIOD ENDING SEPTEMBER 30, 2025

SCHEDULE G-9
 PAGE 1 OF 2

Common Stock (Shares)						
Line	Year	Beginning Balance	Additions	Reductions		Ending Balance
1	2015	65,849,543	6,356	27,246	(1)	65,828,653
2	2016	65,828,653	-	6,021	(1)	65,822,632
3	2017	65,822,632	11,314	5,258	(2)	65,828,688
4	2018	65,828,688	-	-	(1)	65,828,688
5	2019	65,828,688	-	1,400,000	(1) (3)	64,428,688 (A)
6	2020	64,428,688	1,000	64,428,688	(B)	1,000
7	2021	1,000	-	-	-	1,000
8	2022	1,000	-	-	-	1,000
9	2023	1,000	-	-	-	1,000
10	2024	1,000	-	-	-	1,000
Base Period	202509	1,000	-	-	-	1,000

Common Stock (E)						
Line	Year	Beginning Balance	Additions	Reductions		Ending Balance
1	2015	\$ 65,784,977	\$ 59,548	(4) \$ 27,246	(6)	\$ 65,817,279
2	2016	65,817,279	12,893	(4) 6,021	(7)	65,824,151
3	2017	65,824,151	9,795	(4) 5,258	(8)	65,828,688
4	2018	65,828,688	-	-	-	65,828,688
5	2019	65,828,688	-	1,400,000	(3)	64,428,688 (A)
6	2020	64,428,688	10	(B) 64,428,688	(B)	10
7	2021	10	-	-	-	10
8	2022	10	-	-	-	10
9	2023	10	-	-	-	10
10	2024	10	-	-	-	10
Base Period	202509	10	-	-	-	10

Paid In Capital (E)						
Line	Year	Beginning Balance	Additions	Reductions		Ending Balance
1	2015	306,119,436	2,497,532	(4) 533,221	(9)	308,083,747
2	2016	308,083,747	2,337,819	(4) 257,285	(10)	310,164,281
3	2017	310,164,281	3,018,803	(4) 485,700	(11)	312,697,384
4	2018	312,697,384	-	3,027,514	(12)	309,669,870
5	2019	309,669,870	-	-	-	309,669,870 (A)
6	2020	309,669,870	125,000,000	(5) 309,669,870	(B)	125,000,000
7	2021	125,000,000	105,000,000	(5) -	-	230,000,000
8	2022	230,000,000	70,000,000	(5) -	-	300,000,000
9	2023	300,000,000	167,000,000	(5) -	-	467,000,000
10	2024	467,000,000	365,000,000	(5) -	-	832,000,000
Base Period	202509	832,000,000	215,000,000	(5) -	-	1,047,000,000

Retained Earnings (E)						
Line	Year	Beginning Balance	Net Income	Dividends & Adjustments		Ending Balance
1	2015	1,057,500,972	84,093,567	(47,058,573)	(D)	1,094,535,966
2	2016	1,094,535,966	97,956,132	(49,602,666)	(D)	1,142,889,432
3	2017	1,142,889,432	98,703,869	(53,154,842)	(13)	1,188,438,459
4	2018	1,188,438,459	85,050,298	(16,814,762)	(14)	1,256,673,995
5	2019	1,256,673,995	123,715,379	(78,090,123)	(15)	1,302,299,251 (A)
6	2020	1,302,299,251	78,030,765	(69,336,985)	(C)	1,310,993,031
7	2021	1,310,993,031	146,215,108	(128,376,000)	(D)	1,328,832,139
8	2022	1,328,832,139	113,320,079	(162,717,000)	(D)	1,279,435,218
9	2023	1,279,435,218	208,595,442	(180,147,000)	(D)	1,307,883,660
10	2024	1,307,883,660	172,030,534	(148,956,000)	(D)	1,330,958,194
Base Period	202509	1,437,927,749	155,190,301	(152,955,000)	(D)	1,440,163,050

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE G-9: HISTORICAL ACTIVITY IN COMMON STOCK, PAID-IN CAPITAL
AND RETAINED EARNINGS/ BASE YEAR
SPONSOR: RICHARD GONZALEZ
PREPARER: EN LI
FOR THE BASE AND TEST YEAR PERIOD ENDING SEPTEMBER 30, 2025

Additional Notes:

- (A) Amounts included do not reflect the Company's approved application with both the New Mexico Public Regulation Commission and Federal Energy Regulatory Commission to issue shares of common stock, including the reissuance of treasury shares, in an amount up to \$200.0 million in one or more transactions.
- (B) Upon closing of the Merger with IIF US 2 on July 29, 2020, each share of common stock of the Company including outstanding and unvested restricted stock and unvested performance stock of the Company was cancelled and converted into the right to receive \$68.25 in cash, without interest. Per the Certificate of the Merger, the total number of shares the Company is authorized to issue is 1,000. The par value of each of the authorized shares is \$0.01 per share. Balance in Paid In Capital prior to the Merger was eliminated.
- (C) Represents adjustment of \$11,579,314 related to Merger and dividends paid of \$57,757,671.
- (D) Represents dividends paid.
- (E) Amounts may not add or tie to other schedules due to rounding.
- (1) Beginning in 2015, shares of the Company's common stock issued for employee benefit and stock incentive plans have been issued from the shares repurchased and held in treasury stock, except for 6,356 shares awarded in 2015 per the employment separation agreements.
- (2) Represents 2014 LTIP performance stock vested.
- (3) Represents the cancellation of 1,400,000 shares of treasury stock.
- (4) Additions were reduced for unearned compensation recorded on restricted stock grants.
- (5) Represents equity contribution from Sun Jupiter Holdings, LLC, the parent company of the Company.
- (6) Represents stock awards withheld for taxes of \$15,031 and forfeitures of restricted common stock of \$12,215.
- (7) Represents stock awards withheld for taxes of \$5,723 and forfeitures of restricted common stock of \$298.
- (8) Represents stock awards withheld for taxes of \$5,258.
- (9) Represents stock awards withheld for taxes of \$555,516 and forfeitures of restricted common stock of (\$22,295).
- (10) Represents stock awards withheld for taxes of \$260,567 and forfeitures of restricted common stock of (\$3,282).
- (11) Represents stock awards withheld for taxes of \$568,350 and forfeitures of restricted common stock of (\$82,650).
- (12) Represents reclassification from account 207000 to 210000 of \$3,027,514 related to restricted stock issued from the shares repurchased and held in treasury stock since 2015 through 2017.
- (13) Represents dividends paid of \$53,337,470 and a cumulative effect adjustment to retained earnings of (\$182,628) as a result of the adoption of Accounting Standards Update ("ASU") 2016-09, Compensation - Stock Compensation (Topic 718) - Improvements to Employee Share-Based Payment Accounting - Federal Income Tax.
- (14) Represents dividends paid of \$57,539,118 and a cumulative effect adjustment to retained earnings of (\$40,724,356) as a result of the adoption of ASU 2016-01, Financial Instruments - Overall (Subtopic 825-10) - Recognition and Measurement of Financial Assets - Net of Income Tax.
- (15) Represents dividends paid of \$61,718,056 and \$16,372,067 related to cancellation of 1.4 million shares of treasury stock.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE G-10: SUMMARY OF APPLICANT'S SUPPORT
FOR THE CLAIMED RATE OF RETURN ON COMMON STOCK
EQUITY CAPITAL
SPONSOR: JENNIFER E. NELSON
PREPARER: JENNIFER E. NELSON
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 31, 2025

SCHEDULE G-10
PAGE 1 OF 1

Please refer to the Direct Testimony of EPE witness Jennifer E. Nelson.

Line No.	FERC Acct.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025	(i) May 2025	(j) June 2025	(k) July 2025	(l) August 2025	(m) September 2025	(n) Total	(o) Payroll Expense	(p) Other Expense	(q) Per Book Total	(r) Payroll Adjustment (1)	(s) Non-Payroll Adjustments (2)	(t) As Adjusted Total
<u>Steam Power Generation Expense</u>																					
<u>Steam Operations Expense</u>																					
1	500	Operation Supervision & Engineering	\$ 172,639	\$ 195,225	\$ 143,827	\$ 199,438	\$ 153,162	\$ 212,910	\$ 227,065	\$ 202,917	\$ 184,903	\$ 182,825	\$ 210,973	\$ 188,589	\$ 2,274,473	\$ 2,263,689	\$ 10,784	\$ 2,274,473	\$ 114,311	\$ -	\$ 2,388,784
2	501	Fuel	4,676,042	373,230	8,715,185	8,523,189	5,271,899	2,125,475	3,548,422	5,283,477	7,064,991	9,133,549	7,767,723	4,107,240	66,590,422	-	66,590,422	66,590,422	-	(161,347)	66,429,075
3	502	Steam Expenses	402,338	321,458	210,952	439,863	270,488	325,053	383,411	383,011	323,354	391,768	417,036	374,267	4,242,999	2,984,081	1,258,918	4,242,999	150,689	-	4,393,688
4	505	Electric Expenses	312,871	499,188	233,483	603,783	307,018	21,041	501,465	545,780	708,796	530,930	684,363	337,544	5,286,262	1,399,943	3,886,319	5,286,262	70,694	-	5,356,956
5	506	Miscellaneous Steam Power Expenses	266,246	292,592	364,996	426,908	181,358	(97,969)	492,801	42,374	285,773	228,822	203,955	294,541	2,982,397	774,030	2,208,367	2,982,397	39,087	-	3,021,484
6	507	Rents	48,224	43,399	44,685	47,244	46,116	68,109	40,407	53,832	39,818	44,716	46,830	50,126	573,506	-	573,506	573,506	-	-	573,506
7	509	Allowances	182,752	-	-	-	-	-	-	-	(192,103)	-	-	-	(9,351)	-	(9,351)	(9,351)	-	-	(9,351)
8		Subtotal Steam Operations Expense	6,061,112	1,725,092	9,713,128	10,240,425	6,230,041	2,654,619	5,193,571	6,511,391	8,415,532	10,512,610	9,330,880	5,352,307	81,940,708	7,421,743	74,518,965	81,940,708	374,781	(161,347)	82,154,142
<u>Steam Maintenance Expense</u>																					
9	510	Maintenance Supervision & Engineering	188,488	165,187	175,630	194,814	156,601	200,636	231,552	206,215	195,617	212,336	203,985	182,817	2,313,878	2,549,543	(235,665)	2,313,878	128,746	-	2,442,624
10	511	Maintenance of Structures	160,021	155,285	155,014	112,308	126,433	74,052	166,417	69,233	48,061	142,045	90,707	35,097	1,334,673	332,954	1,001,719	1,334,673	16,813	-	1,351,486
11	512	Maintenance of Boiler Plant	721,532	567,198	600,964	810,671	514,508	1,224,441	515,651	1,112,980	870,878	857,287	734,341	31,146	8,561,597	1,866,873	6,694,724	8,561,597	94,273	(128,891)	8,526,979
12	513	Maintenance of Electric Plant	(225,895)	771,040	1,276,716	1,683,270	1,117,682	1,123,298	943,303	568,929	779,350	315,724	542,368	160,578	9,056,363	2,187,974	6,868,389	9,056,363	110,488	(220,240)	8,946,611
13	514	Maintenance of Miscellaneous Steam Plant	295,093	438,812	432,439	558,135	91,584	339,238	612,184	221,460	226,641	(243,759)	384,872	217,116	3,573,815	554,400	3,019,415	3,573,815	27,996	(687)	3,601,124
14		Subtotal Steam Maintenance Expense	1,139,239	2,097,522	2,640,763	3,359,198	2,006,808	2,961,665	2,469,107	2,178,817	2,120,547	1,283,633	1,956,273	626,754	24,840,326	7,491,744	17,348,582	24,840,326	378,316	(349,818)	24,868,824
15		Total Steam Power Generation Expense	7,200,351	3,822,614	12,353,891	13,599,623	8,236,849	5,616,284	7,662,678	8,690,208	10,536,079	11,796,243	11,287,153	5,979,061	106,781,034	14,913,487	91,867,547	106,781,034	753,097	(511,165)	107,022,966
<u>Nuclear Power Generation Expense</u>																					
<u>Nuclear Operations Expense</u>																					
16	517	Operation Supervision & Engineering	1,474,000	915,344	1,195,948	1,044,000	1,181,169	832,855	1,147,000	1,411,954	750,526	1,103,000	1,319,318	1,649,744	14,024,858	-	14,024,858	14,024,858	-	-	14,024,858
17	518	Nuclear Fuel Expense	3,192,598	2,116,607	2,530,452	3,666,147	3,041,834	3,176,255	3,235,997	(818,881)	2,490,600	3,024,396	2,718,974	2,691,691	31,066,670	-	31,066,670	31,066,670	-	(9,757,788)	21,308,882
18	519	Coolants & Water	740,000	958,028	1,592,449	902,000	962,107	757,388	761,000	1,281,637	887,304	1,094,000	1,055,126	950,360	11,941,399	-	11,941,399	11,941,399	-	(103,273)	11,838,126
19	520	Steam Expenses	653,000	650,948	69,561	506,000	411,431	232,116	721,000	741,910	33,963	489,000	458,722	428,229	5,395,880	-	5,395,880	5,395,880	-	(257,920)	5,137,960
20	523	Electric Expenses	501,000	595,015	747,668	515,000	478,825	819,016	424,000	786,132	1,031,085	416,000	521,213	856,206	7,691,160	-	7,691,160	7,691,160	-	-	7,691,160
21	524	Miscellaneous Nuclear Power Expenses	4,233,381	2,514,238	10,366,264	4,254,071	4,028,502	2,958,472	4,545,121	4,709,298	3,291,980	4,228,495	4,042,621	3,798,951	52,971,394	62,754	52,908,640	52,971,394	3,169	(1,547,691)	51,426,872
22	525	Rents	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		Subtotal Nuclear Operations Expense	10,793,979	7,750,180	16,502,342	10,887,218	10,103,868	8,776,102	10,834,118	8,112,050	8,485,458	10,354,891	10,115,974	10,375,181	123,091,361	62,754	123,028,607	123,091,361	3,169	(11,666,672)	111,427,858

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Line No.	FERC Acct.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025	(i) May 2025	(j) June 2025	(k) July 2025	(l) August 2025	(m) September 2025	(n) Total	(o) Payroll Expense	(p) Other Expense	(q) Per Book Total	(r) Payroll Adjustment (1)	(s) Non-Payroll Adjustments (2)	(t) As Adjusted Total
<u>Nuclear Maintenance Expense</u>																					
24	528	Maintenance Supervision & Engineering	655,000	231,545	222,395	14,000	227,971	332,159	1,293,000	224,688	(163,342)	13,000	75,270	15,335	3,141,021	-	3,141,021	3,141,021	-	(777,792)	2,363,229
25	529	Maintenance of Structures	117,000	151,869	135,467	76,000	67,556	189,893	178,000	104,167	273,966	97,000	47,432	173,719	1,612,069	-	1,612,069	1,612,069	-	(173,981)	1,438,088
26	530	Maintenance of Reactor Plant Equipment	2,256,000	609,969	(312,555)	559,000	639,076	481,473	2,255,000	89,194	(100,219)	431,000	586,496	139,596	7,634,030	-	7,634,030	7,634,030	-	(1,360,818)	6,273,212
27	531	Maintenance of Electric Plant	822,000	995,495	722,944	253,000	641,913	1,321,893	680,000	1,599,689	909,794	205,000	585,402	917,363	9,654,493	-	9,654,493	9,654,493	-	(943,275)	8,711,218
28	532	Maintenance of Miscellaneous Nuclear Plant	232,000	287,530	(42,433)	24,000	156,301	292,471	115,000	246,483	198,104	33,000	118,129	70,673	1,731,258	-	1,731,258	1,731,258	-	(162,468)	1,568,790
29		Subtotal Nuclear Maintenance Expense	4,082,000	2,276,408	725,818	926,000	1,732,817	2,617,889	4,521,000	2,264,221	1,118,303	779,000	1,412,729	1,316,686	23,772,871	-	23,772,871	23,772,871	-	(3,418,334)	20,354,537
30		Total Nuclear Power Generation Expense	14,875,979	10,026,588	17,228,160	11,813,218	11,836,685	11,393,991	15,355,118	10,376,271	9,603,761	11,133,891	11,528,703	11,691,867	146,864,232	62,754	146,801,478	146,864,232	3,169	(15,085,006)	131,782,395
<u>Other Power Generation Expenses</u>																					
<u>Other Operations Expense</u>																					
31	546	Operation Supervision & Engineering	148,166	172,984	143,561	197,114	107,558	163,675	197,011	160,744	175,328	200,584	135,437	155,380	1,957,542	1,821,626	135,916	1,957,542	91,988	-	2,049,530
32	547	Fuel	2,280,752	460,567	2,608,837	7,581,685	6,161,625	2,348,845	388,410	1,116,105	4,165,207	5,941,664	4,259,530	1,690,840	39,004,067	-	39,004,067	39,004,067	-	(94,728)	38,909,339
33	548	Generation Expenses	52,952	140,785	55,007	125,103	102,088	90,818	247,608	-	(1,410)	151,123	91,787	(86,210)	969,651	-	969,651	969,651	-	-	969,651
34	549	Misc. Other Power Generation Expenses	7,536	67,925	20,836	16,126	6,678	4,891	18,167	12,610	11,518	12,799	5,134	40,676	224,896	32,516	192,380	224,896	1,642	-	226,538
35	550	Rents	7,869	3,369	98,624	61,153	(50,658)	21,123	6,883	7,136	98,334	3,777	2,171	35,177	294,958	-	294,958	294,958	-	-	294,958
36		Subtotal Other Operations Expense	2,497,275	845,630	2,926,865	7,981,181	6,327,291	2,629,352	858,079	1,296,595	4,448,977	6,309,947	4,494,059	1,835,863	42,451,114	1,854,142	40,596,972	42,451,114	93,630	(94,728)	42,450,016
<u>Other Maintenance Expense</u>																					
37	551	Maintenance Supervision & Engineering	56,338	28,217	13,166	25,557	30,241	21,891	49,619	33,465	(19,698)	23,556	26,038	20,251	308,641	301,800	6,841	308,641	15,240	-	323,881
38	552	Maintenance of Structures	82,362	65,722	42,463	22,930	25,866	118,816	124,182	52,803	22,328	69,645	41,949	35,634	704,700	317,110	387,590	704,700	16,013	-	720,713
39	553	Maintenance of Generating & Electric Plant	572,116	1,196,386	590,659	666,037	159,066	750,905	2,023,162	1,461,086	538,871	288,225	1,435,604	516,301	10,198,418	1,867,807	8,330,611	10,198,418	94,320	-	10,292,738
40	553.2	Other Gen Computer Software	-	-	-	-	-	115,918	38,639	38,639	39,496	43,149	43,149	43,150	362,140	-	362,140	362,140	-	-	362,140
41	554	Maintenance of Miscellaneous Other Power	183,341	(405,229)	124,411	74,307	23,741	145,641	14,078	(206,928)	391,264	919,006	106,604	22,389	1,392,625	417,937	974,688	1,392,625	21,105	-	1,413,730
42		Subtotal Other Maintenance Expense	894,157	885,096	770,699	788,831	238,914	1,153,171	2,249,680	1,379,065	972,261	1,343,581	1,653,344	637,725	12,966,524	2,904,654	10,061,870	12,966,524	146,678	-	13,113,202
43		Total Other Power Generation Expense	3,391,432	1,730,726	3,697,564	8,770,012	6,566,205	3,782,523	3,107,759	2,675,660	5,421,238	7,653,528	6,147,403	2,473,588	55,417,638	4,758,796	50,658,842	55,417,638	240,308	(94,728)	55,563,218

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		<u>Other Power Supply Expense</u>																			
		<u>Other Power Supply Expense</u>																			
44	555	Purchased Power	11,343,511	6,691,298	7,162,752	7,309,131	11,570,880	8,186,660	8,604,487	10,010,552	9,235,831	15,898,716	16,886,604	20,440,494	133,340,916	-	133,340,916	133,340,916	-	20,271,566	153,612,482
45	555.3	Other Power Gen Unbundled Env Cred	-	-	-	-	-	44,000	-	-	-	-	-	-	44,000	-	44,000	44,000	-	-	44,000
46	556	System Control & Load Dispatching	90,000	92,803	78,596	107,000	90,982	64,996	106,000	96,565	137,391	110,000	190,567	97,395	1,262,295	-	1,262,295	1,262,295	-	(11,940)	1,250,355
47		Subtotal Other Power Supply Expense	11,433,511	6,784,101	7,241,348	7,416,131	11,661,862	8,295,656	8,710,487	10,107,117	9,373,222	16,008,716	17,077,171	20,537,889	134,647,211	-	134,647,211	134,647,211	-	20,259,626	154,906,837
48		Total Other Power Supply Expense	11,433,511	6,784,101	7,241,348	7,416,131	11,661,862	8,295,656	8,710,487	10,107,117	9,373,222	16,008,716	17,077,171	20,537,889	134,647,211	-	134,647,211	134,647,211	-	20,259,626	154,906,837
		<u>Solar Generation Expense</u>																			
		<u>Solar Generation Operation Expense</u>																			
49	558.1	Solar Operation Sup And Eng	-	-	-	-	-	-	-	-	22,999	-	-	32,225	55,224	-	55,224	55,224	-	-	55,224
50	558.2	Solar Panel Gen And Other Plant Op Exp	-	-	-	-	-	-	-	-	-	-	-	4,051	4,051	-	4,051	4,051	-	-	4,051
51	558.4	Solar Rents	-	-	-	-	-	94,637	-	-	94,637	-	-	94,636	283,910	-	283,910	283,910	-	-	283,910
52		Subtotal Solar Generation Operation Expense	-	-	-	-	-	94,637	-	-	117,636	-	-	130,912	343,185	-	343,185	343,185	-	-	343,185
		<u>Solar Generation Maintenance Expense</u>																			
53	558.6	Solar Maintenance Sup And Eng	-	-	-	-	-	-	-	-	30,338	-	-	-	30,338	-	30,338	30,338	-	-	30,338
54	558.7	Solar Panels Structures And Equip	-	-	-	-	-	80,523	-	-	103,399	-	-	65,519	249,441	-	249,441	249,441	-	-	249,441
55		Subtotal Solar Generation Maintenance Expense	-	-	-	-	-	80,523	-	-	133,737	-	-	65,519	279,779	-	279,779	279,779	-	-	279,779
56		Total Solar Generation Maintenance Expense	-	-	-	-	-	175,160	-	-	251,373	-	-	196,431	622,964	-	622,964	622,964	-	-	622,964
57		Total Power Production Expense	36,901,273	22,364,029	40,520,963	41,598,984	38,301,601	29,263,614	34,836,042	31,849,256	35,185,673	46,592,378	46,040,430	40,878,836	444,333,079	19,735,037	424,598,042	444,333,079	996,574	4,568,727	449,898,380

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<u>Transmission Expense</u>																					
<u>Transmission Operations Expense</u>																					
58	560	Operation Supervision & Engineering	32,499	44,112	54,053	51,235	51,595	85,771	76,050	68,831	57,867	56,685	51,615	41,365	671,678	903,149	(231,471)	671,678	45,607	-	717,285
59	561.1	Load Dispatch - Reliability	7,469	5,284	12,443	7,348	11,940	8,909	12,176	8,680	8,960	8,431	12,289	5,431	109,360	115,323	(5,963)	109,360	5,824	-	115,184
60	561.2	Load Dispatch - Monitor & Oper Trans Sys	150,340	72,498	86,767	71,397	96,942	119,130	106,414	116,223	85,982	78,994	117,836	94,864	1,197,387	922,469	274,918	1,197,387	46,583	-	1,243,970
61	561.3	Load Dispatch - Trans Service & Sched	109,145	76,914	69,173	83,995	99,419	110,313	114,797	111,193	86,262	96,396	108,110	91,516	1,157,233	1,155,221	2,012	1,157,233	58,336	-	1,215,569
62	561.4	Scheduling, Sys Control & Dispatch Ser	53,723	58,179	53,790	50,955	59,251	61,827	60,813	61,899	53,594	52,800	69,039	50,278	686,148	713,141	(26,993)	686,148	36,012	-	722,160
63	561.5	Reliability, Planning & Standards Development	3,015	-	6,750	250	-	-	3,900	625	-	-	45,678	23,045	83,263	-	83,263	83,263	-	-	83,263
64	562	Station Expenses	78,801	(7,897)	296,725	(95,407)	6,482	15,168	5,746	10,861	4,483	1,755	29,229	20,974	366,920	26,896	340,024	366,920	1,358	-	368,278
65	563	Overhead Line Expenses	39,788	(20,221)	4,757	(9,365)	80,341	83,315	71,303	(8,592)	1,007	68,467	29,503	47,798	388,101	352,794	35,307	388,101	17,815	-	405,916
66	565	Transmission of Electricity by Others	605,101	550,144	642,011	617,581	1,123,080	761,158	599,482	601,152	645,593	800,940	1,036,404	849,914	8,832,560	-	8,832,560	8,832,560	-	-	8,832,560
67	566	Miscellaneous Transmission Expenses	944,265	1,101,696	881,843	1,222,656	764,702	176,442	942,804	671,548	673,249	767,552	796,818	220,975	9,164,550	5,751,526	3,413,024	9,164,550	290,439	(40,000)	9,414,989
68	567	Rents	20,457	20,436	50,322	12,464	153,738	44,736	14,241	16,054	36,108	30,657	32,527	(4,833)	426,907	-	426,907	426,907	-	-	426,907
69		Subtotal Transmission Operations Expense	2,044,603	1,901,145	2,158,634	2,013,109	2,447,490	1,466,769	2,007,726	1,658,474	1,653,105	1,962,677	2,329,048	1,441,327	23,084,107	9,940,519	13,143,588	23,084,107	501,974	(40,000)	23,546,081
<u>Transmission Maintenance Expense</u>																					
70	568	Maintenance Supervision & Engineering	4,609	-	1,327	1,056	1,257	1,383	1,538	2,638	238	188	767	2,138	17,139	-	17,139	17,139	-	-	17,139
71	569	Maintenance of Structures	1,852	-	2,704	345	16,274	(2,671)	(1)	462	151	78	949	499	20,642	-	20,642	20,642	-	-	20,642
72	569.1	Maintenance of Computer Hardware	-	-	-	-	-	184,408	27,818	36,005	62,936	59,707	56,096	105,569	532,539	318,804	213,735	532,539	16,099	-	548,638
73	569.2	Maintenance of Computer Software	-	-	-	-	-	893,842	255,047	288,826	321,197	325,449	349,878	465,904	2,900,143	662,959	2,237,184	2,900,143	33,478	-	2,933,621
74	569.3	Maintenance of Communication Equipment	-	-	-	-	-	16,642	5,547	5,547	5,547	5,547	5,547	193,085	237,462	82,171	155,291	237,462	4,149	-	241,611
75	570	Maintenance of Station Equipment	142,238	9,224	131,067	9,448	55,348	46,654	4,214	57,673	24,693	8,830	57,781	38,270	585,440	948	584,492	585,440	48	-	585,488
76	571	Maintenance of Overhead Lines	148,797	(22,138)	98,834	66,738	469,883	229,949	24,097	59,361	168,269	74,044	56,495	92,338	1,466,667	806,767	659,900	1,466,667	40,740	-	1,507,407
77	573	Maintenance of Misc. Transmission Plant	21,830	13,406	13,771	17,924	21,154	3,364	29,897	21,606	20,363	(1,587)	28,861	10,867	201,456	21,981	179,475	201,456	1,110	-	202,566
78		Subtotal Transmission Maintenance Expense	319,326	492	247,703	95,511	563,916	1,373,571	348,157	472,118	603,394	472,256	556,374	908,670	5,961,488	1,893,630	4,067,858	5,961,488	95,624	-	6,057,112
79		Total Transmission Expense	2,363,929	1,901,637	2,406,337	2,108,620	3,011,406	2,840,340	2,355,883	2,130,592	2,256,499	2,434,933	2,885,422	2,349,997	29,045,595	11,834,149	17,211,446	29,045,595	597,598	(40,000)	29,603,193

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<u>Distribution Expense</u>																					
<u>Distribution Operations Expense</u>																					
80	580	Operation Supervision & Engineering	89,025	86,361	77,740	151,063	104,296	96,906	123,840	105,435	78,202	76,946	103,630	108,511	1,201,955	1,211,558	(9,603)	1,201,955	61,181	-	1,263,136
81	582	Station Expenses	38,071	50,747	54,938	42,096	38,387	51,356	55,505	40,674	46,708	50,536	48,415	38,922	556,355	426,479	129,876	556,355	21,536	-	577,891
82	583	Overhead Line Expenses	86,772	18,795	96,118	33,442	67,237	34,359	48,155	52,207	79,508	67,521	64,649	56,751	705,514	512,723	192,791	705,514	25,891	-	731,405
83	584	Underground Line Expenses	51,555	90,582	135,861	94,681	50,959	102,351	101,906	78,157	28,167	95,903	79,534	76,457	986,113	11,944	974,169	986,113	603	-	986,716
84	585	Street Lighting & Signal System Expenses	-	-	5,475	-	-	-	-	669	(176)	-	-	-	5,968	607	5,361	5,968	31	-	5,999
85	586	Meter Expenses	104,583	170,854	137,201	160,577	74,225	136,836	147,798	155,518	145,206	142,352	100,153	87,537	1,562,840	1,378,739	184,101	1,562,840	69,623	-	1,632,463
86	587	Customer Installations Expenses	60,289	76,778	58,654	51,474	68,811	77,735	74,208	58,547	58,632	63,301	64,625	50,349	763,403	713,933	49,470	763,403	36,052	-	799,455
87	588	Miscellaneous Distribution Expenses	874,872	794,713	813,692	985,210	553,713	463,533	854,446	932,450	971,508	779,925	447,989	983,809	9,455,860	6,700,080	2,755,780	9,455,860	338,339	-	9,794,199
88	589	Rents	28,235	24,326	67,069	57,381	19,707	17,827	16,776	146,260	28,260	38,433	27,612	25,762	497,648	-	497,648	497,648	-	-	497,648
89		Subtotal Distribution Operations Expense	1,333,402	1,313,156	1,446,748	1,575,924	977,335	980,903	1,422,634	1,569,917	1,436,015	1,314,917	936,607	1,428,098	15,735,656	10,956,063	4,779,593	15,735,656	553,256	-	16,288,912
<u>Distribution Maintenance Expense</u>																					
90	590	Maintenance Supervision & Engineering	-	-	-	-	-	46	-	-	-	-	-	-	46	-	46	46	-	-	46
91	592	Maintenance of Station Equipment	137,636	211,110	468,825	169,967	624,096	39,208	196,957	127,298	68,630	230,407	228,828	(499,241)	2,003,721	1,053,964	949,757	2,003,721	53,223	-	2,056,944
92	592.2	Computer Hardware	-	-	-	-	-	6,316	2,105	2,105	2,105	2,105	2,105	2,105	18,949	-	18,949	18,949	-	-	18,949
93	592.3	Computer Software	-	-	-	-	-	607,010	224,242	231,079	231,473	247,745	247,745	247,756	2,037,050	-	2,037,050	2,037,050	-	-	2,037,050
94	592.4	Communication Equipment	-	-	-	-	-	-	-	-	-	-	-	53,582	53,582	26,819	26,763	53,582	1,354	-	54,936
95	593	Maintenance of Overhead Lines	476,012	582,339	629,965	704,720	514,001	857,612	618,328	648,794	604,653	836,997	673,000	916,299	8,062,720	3,377,674	4,685,046	8,062,720	170,565	-	8,233,285
96	594	Maintenance of Underground Lines	83,673	97,147	111,638	120,508	101,862	171,587	109,010	109,680	121,153	115,464	119,544	101,764	1,363,030	448,812	914,218	1,363,030	22,664	-	1,385,694
97	595	Maintenance of Line Transformers	-	-	-	-	-	929	-	-	-	-	-	-	929	-	929	929	-	-	929
98	596	Maint. of Street Lighting & Signal System	19,837	26,296	18,567	17,588	18,219	20,523	20,993	17,205	21,207	14,721	24,984	17,035	237,175	183,206	53,969	237,175	9,251	-	246,426
99	597	Maintenance of Meters	43,527	33,583	40,999	48,345	52,894	57,401	64,945	37,468	54,526	56,511	53,009	53,006	596,214	581,020	15,194	596,214	29,340	-	625,554
100	598	Maintenance of Misc. Distribution Plant	22,875	48,376	45,328	59,723	37,262	32,844	44,301	35,356	32,674	15,973	38,630	118,049	531,391	46,067	485,324	531,391	2,326	-	533,717
101		Subtotal Distribution Maintenance Expense	783,560	998,851	1,315,322	1,120,851	1,348,334	1,793,476	1,280,882	1,208,985	1,136,421	1,519,924	1,387,846	1,010,355	14,904,807	5,717,562	9,187,245	14,904,807	288,723	-	15,193,530
102		Total Distribution Expense	2,116,962	2,312,007	2,762,070	2,696,775	2,325,669	2,774,379	2,703,516	2,778,902	2,572,436	2,834,841	2,324,453	2,438,453	30,640,463	16,673,625	13,966,838	30,640,463	841,979	-	31,482,442
<u>Customer Expense</u>																					
<u>Customer Accounts Expense</u>																					
103	901	Supervision	65	-	-	5,799	-	901	-	-	-	-	-	-	6,765	-	6,765	6,765	-	-	6,765
104	902	Meter Reading Expenses	170,093	172,081	173,419	169,060	124,886	73,496	168,877	167,622	118,622	126,314	111,595	122,962	1,699,027	1,424,499	274,528	1,699,027	71,934	-	1,770,961
105	903	Customer Records & Collection Expenses	1,691,691	1,543,794	1,245,834	1,445,060	1,468,462	856,667	1,581,409	1,127,057	1,311,076	1,099,057	1,396,738	1,345,270	16,112,115	6,783,564	9,328,551	16,112,115	342,555	-	16,454,670
106	904	Uncollectible Accounts	1,808,000	(1,686,000)	91,965	217,000	57,000	(191,000)	-	-	-	-	-	398,310	695,275	-	695,275	695,275	-	3,305,829	4,001,104
107	905	Misc. Customer Accounts Expenses	18,351	32,501	20,839	36,352	4,984	15,321	51,290	81,010	11,764	6,518	9,757	45,219	333,906	3,142	330,764	333,906	159	-	334,065
108		Subtotal Customer Accounts Expense	3,688,200	62,376	1,532,057	1,873,271	1,655,332	755,385	1,801,576	1,375,689	1,441,462	1,231,889	1,518,090	1,911,761	18,847,088	8,211,205	10,635,883	18,847,088	414,648	3,305,829	22,567,565
<u>Customer and Information Expense</u>																					
109	908	Customer Assistance Expenses	60,729	25,973	63,462	(1,400)	-	67,579	-	-	55	-	-	(13,848)	202,550	-	202,550	202,550	-	-	202,550
110		Subtotal Customer and Information Expense	60,729	25,973	63,462	(1,400)	-	67,579	-	-	55	-	-	(13,848)	202,550	-	202,550	202,550	-	-	202,550
111		Total Customer Expense	3,748,929	88,349	1,595,519	1,871,871	1,655,332	822,964	1,801,576	1,375,689	1,441,517	1,231,889	1,518,090	1,897,913	19,049,638	8,211,205	10,838,433	19,049,638	414,648	3,305,829	22,770,115

(A) Amounts may not add or tie to other schedules due to rounding.
(B) Refer to Steven Sierra's testimony for adjustment amounts.
*EPE does not track payroll costs related to litigation separately

Line No.	FERC Acct.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025	(i) May 2025	(j) June 2025	(k) July 2025	(l) August 2025	(m) September 2025	(n) Total	(o) Payroll Expense	(p) Other Expense	(q) Per Book Total	(r) Payroll Adjustment (1)	(s) Non-Payroll Adjustments (2)	(t) As Adjusted Total
<u>Administrative & General Expense</u>																					
<u>A&G Operations Expense</u>																					
112	920	Administrative & General Salaries *	2,776,306	2,913,163	4,038,307	3,008,584	2,682,143	2,976,691	949,698	4,063,101	2,954,577	3,082,939	2,938,910	2,919,075	35,303,494	35,343,293	(39,799)	35,303,494	1,784,758	-	37,088,252
113	921	Office Supplies & Expenses	744,939	931,508	1,017,171	822,998	1,045,704	(515,371)	312,568	362,290	492,412	294,180	367,471	725,313	6,601,183	-	6,601,183	6,601,183	-	(32,635)	6,568,548
114	922	Administrative Expenses Transferred - Credit	(909,439)	(602,566)	(874,099)	(888,673)	(870,011)	(628,859)	(1,090,065)	(928,854)	(1,478,293)	(952,035)	(936,851)	(861,968)	(11,021,713)	(9,067,117)	(1,954,596)	(11,021,713)	(457,869)	-	(11,479,582)
115	923	Outside Services Employed - Non-litigation	1,016,117	634,020	1,642,278	1,053,868	956,443	409,809	778,643	949,883	777,723	1,109,126	264,935	668,444	10,261,287	-	10,261,287	10,261,287	-	(1,902,657)	8,358,630
115.1	923	Outside Services Employed - Litigation	52,598	13,725	20,920	10,337	24,143	7,003	16,125	42,175	17,334	16,294	9,944	6,933	237,532	-	237,532	237,532	-	-	237,532
116	924	Property Insurance	502,200	495,692	495,692	498,886	495,692	602,286	495,692	495,692	512,392	(6,479)	(6,116)	1,398,624	5,980,253	-	5,980,253	5,980,253	-	(304,623)	5,675,630
117	925	Injuries & Damages	231,122	303,165	203,292	296,239	315,505	5,392,652	387,818	326,261	638,458	487,649	419,047	622,400	9,623,608	-	9,623,608	9,623,608	-	(4,595,019)	5,028,589
118	926	Employee Pensions & Benefits	2,745,186	291,678	1,563,297	1,394,776	1,744,717	(392,080)	3,156,347	1,754,079	2,816,538	1,653,956	1,271,379	856,644	18,856,517	(103,325)	18,959,842	18,856,517	(5,218)	(5,151,789)	13,699,510
119	928	Regulatory Commission Expenses - Non-litigat	455,324	363,118	49,676	422,883	412,224	415,036	373,265	306,039	493,166	571,100	574,130	376,983	4,812,943	340	4,812,603	4,812,943	17	(209,084)	4,603,876
119.1	928	Regulatory Commission Expenses - Litigation	76,750	-	137,400	2,104	5,270	2,933	18,994	26,826	-	22,582	12,927	-	305,787	-	305,787	305,787	-	-	305,787
120	928.01	Energy Efficiency Expense	621,081	1,478,365	866,016	1,375,863	267,411	485,309	907,380	746,849	511,108	402,376	913,621	(107,914)	8,467,465	-	8,467,465	8,467,465	-	-	8,467,465
121	930.1	General Advertising Expenses	33,862	77,167	435,345	62,157	-	152,767	312,060	44,293	112,344	90,616	228,305	146,175	1,695,091	-	1,695,091	1,695,091	-	(1,249,044)	446,047
122	930.2	Miscellaneous General Expenses	349,272	120,557	122,459	339,985	187,573	481,844	213,103	385,066	115,045	321,043	222,640	398,022	3,256,609	-	3,256,609	3,256,609	-	(246,489)	3,010,120
123	931	Rents	27,630	29,798	26,025	34,113	27,568	20,624	21,115	20,070	15,167	20,961	19,421	10,065	272,557	-	272,557	272,557	-	-	272,557
124		Subtotal A&G Operations Expense	8,722,948	7,049,389	9,743,779	8,434,120	7,294,382	9,410,644	6,852,743	8,593,770	7,977,971	7,114,308	6,299,763	7,158,796	94,652,613	26,173,191	68,479,422	94,652,613	1,321,688	(13,691,340)	82,282,961
<u>A&G Maintenance Expense</u>																					
125	935	Maintenance of General Plant	652,100	757,768	1,135,693	607,959	580,009	(615,599)	182,793	297,506	129,925	26,792	116,197	154,808	4,025,951	165,745	3,860,206	4,025,951	8,370	(35)	4,034,286
126	935.1	A&G Computer Hardware	-	-	-	-	-	195,000	63,397	79,995	81,574	81,706	82,972	82,973	667,617	-	667,617	667,617	-	-	667,617
127	935.2	A&G Computer Software	-	-	-	-	-	4,043,409	1,415,346	1,419,823	1,432,047	1,452,738	1,482,439	1,530,715	12,776,517	25,617	12,750,900	12,776,517	1,294	-	12,777,811
128	935.3	A&G Communication Equipment	-	-	-	-	-	26,492	-	11,631	40,716	20,608	24,940	34,944	159,331	167,703	(8,372)	159,331	8,469	-	167,800
129		Subtotal A&G Maintenance Expense	652,100	757,768	1,135,693	607,959	580,009	3,649,302	1,661,536	1,808,955	1,684,262	1,581,844	1,706,548	1,803,440	17,629,416	359,065	17,270,351	17,629,416	18,133	(35)	17,647,514
130		Total Administrative & General Expense	9,375,048	7,807,157	10,879,472	9,042,079	7,874,391	13,059,946	8,514,279	10,402,725	9,662,233	8,696,152	8,006,311	8,962,236	112,282,029	26,532,256	85,749,773	112,282,029	1,339,821	(13,691,375)	99,930,475
131		Total	\$ 54,506,141	\$34,473,179	\$58,164,361	\$57,318,329	\$53,168,399	\$48,761,243	\$50,211,295	\$48,537,165	\$51,118,358	\$61,790,193	\$60,774,706	\$ 56,527,435	\$635,350,804	#####	#####	#####	\$ 4,190,620	\$ (5,856,819)	\$633,684,605

All adjustments are presented and summarized by FERC account in WP A-3 Summary of Cost of Service and Rate Base Adjustments - Total Company.
(1) The Company's payroll adjustment is presented in WP A-3, Adjustment No. 3.
(2) The Company's non-payroll cost of service adjustments are presented in WP A-3, Adjustment Nos. 1, 2 and 4 through 27.

(A) Amounts may not add or tie to other schedules due to rounding.
(B) Refer to Steven Sierra's testimony for adjustment amounts.
*EPE does not track payroll costs related to litigation separately

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-2: COST OF FUEL
 SPONSOR: JULISSA I. REZA / VICTOR MARTINEZ
 PREPARER: LAURA A. RODRIGUEZ
 FOR THE BASE AND TEST YEAR ENDED SEPTEMBER 30, 2025

Line No.	Description	Base Period (A)	Test Year Period (B)
<u>UNIT COST PER MMBTU</u>			
<u>GAS</u>			
1	Fuel Cost	\$ 105,406,934	\$ 105,150,859
2	MMBTU Used	60,167,211	59,756,111
3	Unit Cost per MMBTU	\$ 1.75	\$ 1.76
<u>COAL</u>			
4	Fuel Cost	\$ 156,108 (C)	\$ 156,108
5	MMBTU Used	0	0
6	Unit Cost per MMBTU	\$ 0	\$ 0
<u>NUCLEAR</u>			
7	Fuel Cost	\$ 31,066,671 (D)	\$ 21,308,883
8	MMBTU Used	52,036,940	33,311,767
9	Unit Cost per MMBTU	\$ 0.60	\$ 0.64
<u>DIESEL</u>			
10	Fuel Cost	\$ 31,448	\$ 31,448
11	MMBTU Used	2,185	2,185
12	Unit Cost per MMBTU	\$ 14.39	\$ 14.39

Notes:

- (A) Represents Base Period fuel costs for the period October 2024, through September 2025 excluding any supplier-related refunds and all purchased power expense.
- (B) Represents Test Year Period fuel costs for the period October 2024 through September 2025, excluding all purchased power expense. Refer to Schedule A-3, Adjustment No. 2, Fuel and Purchased Power Expense.
- (C) NMPRC Case No. 20-00104-UT approved the Company's request to recover coal reclamation costs over a seven-year period beginning July 2021 through June 2028, consistent with the NMPRC's final order in NMPRC Case No. 15-00109-UT. Includes \$13,009 per month related to coal reclamation costs.
- (D) Represents the total Company cost of nuclear fuel for Palo Verde Units 1, 2 and 3.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-2: COST OF FUEL
 SPONSOR: JULISSA I. REZA / VICTOR MARTINEZ
 PREPARER: LAURA A. RODRIGUEZ
 FOR THE BASE PERIOD OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

SCHEDULE H-2
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Description	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Total 2025
<u>GAS</u>														
1	Fuel Cost	\$ 6,943,785	\$ 820,788	\$ 11,311,013	\$ 16,091,866	\$ 11,420,515	\$ 4,429,863	\$ 3,923,823	\$ 6,386,573	\$ 11,217,189	\$ 15,062,204	\$ 12,014,244	\$ 5,785,072	\$ 105,406,934
2	MMBTU Used	5,790,191	4,942,791	4,079,244	4,375,986	3,597,932	3,245,686	3,585,342	4,608,703	6,181,624	6,622,680	6,969,094	6,167,938	60,167,211
3	Unit Cost per MMBTU	\$ 1.20	\$ 0.17	\$ 2.77	\$ 3.68	\$ 3.17	\$ 1.36	\$ 1.09	\$ 1.39	\$ 1.81	\$ 2.27	\$ 1.72	\$ 0.94	\$ 1.75
<u>COAL</u>														
4	Fuel Cost (B)	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 156,108
5	MMBTU Used	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Unit Cost per MMBTU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>NUCLEAR</u>														
7	Fuel Cost (A)	\$ 3,192,598	\$ 2,116,607	\$ 2,530,452	\$ 3,666,147	\$ 3,041,834	\$ 3,176,256	\$ 3,235,997	\$ (818,881)	\$ 2,490,600	\$ 3,024,396	\$ 2,718,974	\$ 2,691,691	\$ 31,066,671
8	MMBTU Used	3,399,811	4,002,961	4,794,312	4,793,477	4,330,320	4,636,298	3,003,329	4,222,245	4,639,429	4,794,605	4,794,256	4,625,897	52,036,940
9	Unit Cost per MMBTU	\$ 0.94	\$ 0.53	\$ 0.53	\$ 0.76	\$ 0.70	\$ 0.69	\$ 1.08	\$ (0.19)	\$ 0.54	\$ 0.63	\$ 0.57	\$ 0.58	\$ 0.60
<u>DIESEL</u>														
10	Fuel Cost	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,448	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,448
11	MMBTU Used	0	0	0	0	0	2,185	0	0	0	0	0	0	2,185
12	Unit Cost per MMBTU	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14.39	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14.39

Notes:

(A) Includes DOE refund of \$2,714,559 recorded in May 2025.

(B) NMPRC Case No. 20-00104-UT validated the Company's request to recover coal reclamation costs over a seven-year period beginning July 2021 through June 2028, consistent with the NMPRC's final order in NMPRC Case No. 15-00109-UT. Includes \$13,009 per month related to coal reclamation costs.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-2: COST OF FUEL
 SPONSOR: JULISSA I. REZA
 PREPARER: LAURA A. RODRIGUEZ
 FOR THE BASE AND TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE H-2
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Description	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Total
<u>GAS</u>														
1	Fuel Cost (\$)	\$ 6,354,986	\$ 827,229	\$ 11,523,124	\$ 16,080,507	\$ 11,347,779	\$ 4,470,608	\$ 3,869,754	\$ 6,392,206	\$ 11,308,498	\$ 15,330,002	\$ 12,011,561	\$ 5,634,606	\$ 105,150,859
2	MMBTU Used	5,299,212	4,981,578	4,155,740	4,372,898	3,575,017	3,275,539	3,535,937	4,612,768	6,231,943	6,740,428	6,967,538	6,007,514	59,756,111
3	Unit Cost per MMBTU (\$)	\$ 1.20	\$ 0.17	\$ 2.77	\$ 3.68	\$ 3.17	\$ 1.36	\$ 1.09	\$ 1.39	\$ 1.81	\$ 2.27	\$ 1.72	\$ 0.94	\$ 1.76
<u>COAL</u>														
4	Fuel Cost (\$)	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 13,009	\$ 156,108
5	MMBTU Used	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Unit Cost per MMBTU (\$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>NUCLEAR</u>														
7	Fuel Cost (\$)	\$ 2,170,009	\$ 1,130,659	\$ 1,556,935	\$ 2,444,594	\$ 2,029,246	\$ 2,119,091	\$ 2,167,532	\$ 966,644	\$ 1,468,597	\$ 1,906,354	\$ 1,690,468	\$ 1,658,754	\$ 21,308,883
8	MMBTU Used	1,801,750	2,456,484	3,196,203	3,195,438	2,887,154	3,038,228	1,546,280	2,624,451	3,093,392	3,196,533	3,196,324	3,079,532	33,311,767
9	Unit Cost per MMBTU (\$)	\$ 1.20	\$ 0.46	\$ 0.49	\$ 0.77	\$ 0.70	\$ 0.70	\$ 1.40	\$ 0.37	\$ 0.47	\$ 0.60	\$ 0.53	\$ 0.54	\$ 0.64
<u>DIESEL</u>														
10	Fuel Cost (\$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,448	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 31,448
11	MMBTU Used	0	0	0	0	0	2,185	0	0	0	0	0	0	2,185
12	Unit Cost per MMBTU (\$)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14.39	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 14.39

Note: Above schedule represents Test Period fuel costs for the period October 2024 through September 2025.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-3: REVENUE GENERATED THROUGH THE FUEL ADJUSTMENT CLAUSE
 SPONSOR: JULISSA I. REZA / VICTOR MARTINEZ
 PREPARER: MIGUEL CORTEZ
 FOR THE BASE YEAR PERIOD ENDING SEPTEMBER 30, 2025

SCHEDULE H-3
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		(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Month	Fuel/ Purchased Power Expense (A)	Prior Two Months Over/ (Under) Recovery	Balancing Adjustment (B)	Total Fuel/ Purchased Power Expense (a)+(b)+(c)	Total FPPCAC Revenue (C)	Prior Period Adjustment (D)	Total Over/ (Under) Recovery (e)-(d)+(f)
1	October 2024	\$ (195,833)	\$ (835,027)	\$ 476,131	\$ (554,730)	\$ 463,510	\$ 0	\$ 1,018,240
2	November	(379,534)	(1,003,483)	476,131	(906,886)	(33,852)	0	873,034
3	December	726,905	(1,018,240)	476,131	184,796	(298,044)	0	(482,840)
4	January 2025	1,148,590	(873,034)	476,131	751,687	(555,685)	0	(1,307,372)
5	February	(247,255)	482,840	476,131	711,716	920,426	0	208,710
6	March	(587,952)	1,307,372	476,131	1,195,551	1,417,420	0	221,869
7	April	(98,536)	(208,710)	476,131	168,885	228,748	0	59,863
8	May	681,064	(221,869)	(124,098)	335,097	136,266	0	(198,831)
9	June	693,169	(59,863)	(124,099)	509,207	396,267	0	(112,940)
10	July	1,197,423	198,831	(600,230)	796,024	826,276	175,645	205,897
11	August	825,394	112,940	(600,230)	338,104	533,263	0	195,159
12	September	31,287	(205,897)	(600,230)	(774,840)	165,804	0	940,644
13	Totals	\$ 3,794,721	\$ (2,324,140)	\$ 1,284,030	\$ 2,754,610	\$ 4,200,399	\$ 175,645	\$ 1,621,434

Notes:

- (A) NMPRC Case No. 20-00104-UT approved the Company's request to recover coal reclamation costs over a seven-year period beginning July 2021 through June 2028, consistent with the NMPRC's Final Order in NMPRC Case No. 15-00109-UT. Includes \$13,009 per month related to coal reclamation costs.
- (B) Pursuant to the Final Order in NMPRC Case No. 21-00064-UT, EPE was authorized to amortize uncollected amounts of the \$5.7 million of incremental FPPCAC costs from the Severe Winter Event over a twelve-month period, from July 2024 through June 2025. Includes \$476,131 per month for the period of October 2024 through June 2025.
- In addition, May 2025 through September 2025 includes a credit of \$600,230 per month. This represents the amortization of Hecate Solar penalty credits over a two-year period, from May 2025 - April 2027, in accordance with the EPE Exhibit 1 (Schichtl Direct) at pages 20-21 in NMPRC Case No. 25-00038-UT - Application for Approval of El Paso Electric Company's Renewable Energy Act Plan for 2026, and Ninth Revised Rate No. 38 - RPS Cost Rider.
- (C) Effective July 2016, pursuant to NMPRC Case No. 15-00127-UT, El Paso Electric was required to remove all fuel and purchased power costs from base rates and include such costs through the Fuel and Purchased Power Cost Adjustment Clause (FPPCAC).
- (D) Represents the allocation of Milagro Solar energy generated in May 2025 to the New Mexico jurisdiction for Renewable Procurement Standard compliance purposes per NMPRC Case No. 24-00176-UT.

New Mexico jurisdictional amounts are reported in the NMPRC 550 monthly reports submitted to the Commission.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-4: PAYROLL DISTRIBUTION AND ASSOCIATED PAYROLL TAXES
SPONSOR: STEVEN SIERRA
PREPARER: YOLANDA RUELAS
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-4
PAGE 1 OF 4

Line No.	FERC Acct.	(a) Description	(b) Base Period Payroll Expense	(c) Percentage to Total	(d) Test Year Adjustment	(e) Test Year Period
<u>Steam Power Generation Expense</u>						
<u>Steam Operations Expense</u>						
1	500	Operation Supervision & Engineering	\$ 2,263,689	0.0273	\$ 114,311	\$ 2,378,000
2	501	Fuel	-	-	-	-
3	502	Steam Expenses	2,984,081	0.0360	150,689	3,134,770
4	505	Electric Expenses	1,399,943	0.0169	70,694	1,470,637
5	506	Miscellaneous Steam Power Expenses	774,030	0.0093	39,087	813,117
6	507	Rents	-	-	-	-
7	509	Allowances	-	-	-	-
8		Subtotal Steam Operations Expense	7,421,743	0.0894	374,781	7,796,524
<u>Steam Maintenance Expense</u>						
9	510	Maintenance Supervision & Engineering	2,549,543	0.0307	128,746	2,678,289
10	511	Maintenance of Structures	332,954	0.0040	16,813	349,767
11	512	Maintenance of Boiler Plant	1,866,873	0.0225	94,273	1,961,146
12	513	Maintenance of Electric Plant	2,187,974	0.0264	110,488	2,298,462
13	514	Maintenance of Miscellaneous Steam Plant	554,400	0.0067	27,996	582,396
14		Subtotal Steam Maintenance Expense	7,491,744	0.0903	378,316	7,870,060
15		Total Steam Power Generation Expense	14,913,487	0.1797	753,097	15,666,584
<u>Nuclear Power Generation Expense</u>						
<u>Nuclear Operations Expense</u>						
16	517	Operation Supervision & Engineering	-	-	-	-
17	518	Nuclear Fuel Expense	-	-	-	-
18	519	Coolants & Water	-	-	-	-
19	520	Steam Expenses	-	-	-	-
20	523	Electric Expenses	-	-	-	-
21	524	Miscellaneous Nuclear Power Expenses	62,754	0.0008	3,169	65,923
22	525	Rents	-	-	-	-
23		Subtotal Nuclear Operations Expense	62,754	0.0008	3,169	65,923
<u>Nuclear Maintenance Expense</u>						
24	528	Maintenance Supervision & Engineering	-	-	-	-
25	529	Maintenance of Structures	-	-	-	-
26	530	Maintenance of Reactor Plant Equipment	-	-	-	-
27	531	Maintenance of Electric Plant	-	-	-	-
28	532	Maintenance of Miscellaneous Nuclear Plant	-	-	-	-
29		Subtotal Nuclear Maintenance Expense	-	-	0	0
30		Total Nuclear Power Generation Expense	62,754	0.0008	3,169	65,923
<u>Other Power Generation Expenses</u>						
<u>Other Operations Expense</u>						
31	546	Operation Supervision & Engineering	1,821,626	0.0220	91,988	1,913,614
32	547	Fuel	-	-	-	-
33	548	Generation Expenses	-	-	-	-
34	549	Misc. Other Power Generation Expenses	32,516	0.0004	1,642	34,158
35	550	Rents	-	-	-	-
36		Subtotal Other Operations Expense	1,854,142	0.0223	93,630	1,947,772
<u>Other Maintenance Expense</u>						
37	551	Maintenance Supervision & Engineering	301,800	0.0036	15,240	317,040
38	552	Maintenance of Structures	317,110	0.0038	16,013	333,123
39	553	Maintenance of Generating & Electric Plant	1,867,807	0.0225	94,320	1,962,127
40	553.2	Other Gen Computer Software	-	-	-	-
41	554	Maintenance of Miscellaneous Other Power	417,937	0.0050	21,105	439,042
42		Subtotal Other Maintenance Expense	2,904,654	0.0350	146,678	3,051,332
43		Total Other Power Generation Expense	4,758,796	0.0573	240,308	4,999,104

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-4: PAYROLL DISTRIBUTION AND ASSOCIATED PAYROLL TAXES
SPONSOR: STEVEN SIERRA
PREPARER: YOLANDA RUELAS
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-4
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Line No.	FERC Acct.	(a) Description	(b) Base Period Payroll Expense	(c) Percentage to Total	(d) Test Year Adjustment	(e) Test Year Period
		<u>Other Power Supply Expense</u>				
		<u>Other Power Supply Expense</u>				
44	555	Purchased Power	-	-	-	-
45	555.3	Other Power Gen Unbundled Env Cred	-	-	-	-
46	556	System Control & Load Dispatching	-	-	-	-
47		Subtotal Other Power Supply Expense	-	-	0	0
48		Total Other Power Supply Expense	-	-	0	0
		<u>Solar Generation Expense</u>				
		<u>Solar Generation Operation Expense</u>				
49	558.1	Solar Operation Sup And Eng	-	-	-	-
50	558.2	Solar Panel Gen And Other Plant Op Exp	-	-	-	-
51	558.4	Solar Rents	-	-	-	-
52		Subtotal Solar Generation Operation Expense	-	-	0	0
		<u>Solar Generation Maintenance Expense</u>				
53	558.6	Solar Maintenance Sup And Eng	-	-	-	-
54	558.7	Solar Panels Structures And Equip	-	-	-	-
55		Subtotal Solar Generation Maintenance Expense	-	-	0	0
56		Total Solar Generation Maintenance Expense	-	-	0	0
57		Total Power Production Expense	19,735,037	0.2378	996,574	20,731,611
		<u>Transmission Expense</u>				
		<u>Transmission Operations Expense</u>				
58	560	Operation Supervision & Engineering	903,149	0.0109	45,607	948,756
59	561.1	Load Dispatch - Reliability	115,323	0.0014	5,824	121,147
60	561.2	Load Dispatch - Monitor & Oper Trans Sys	922,469	0.0111	46,583	969,052
61	561.3	Load Dispatch - Trans Service & Sched	1,155,221	0.0139	58,336	1,213,557
62	561.4	Scheduling, Sys Control & Dispatch Ser	713,141	0.0086	36,012	749,153
63	561.5	Reliability, Planning & Standards Development	-	-	-	-
64	562	Station Expenses	26,896	0.0003	1,358	28,254
65	563	Overhead Line Expenses	352,794	0.0043	17,815	370,609
66	565	Transmission of Electricity by Others	-	-	-	-
67	566	Miscellaneous Transmission Expenses	5,751,526	0.0693	290,439	6,041,965
68	567	Rents	-	-	-	-
69		Subtotal Transmission Operations Expense	9,940,519	0.1198	501,974	10,442,493
		<u>Transmission Maintenance Expense</u>				
70	568	Maintenance Supervision & Engineering	-	-	-	-
71	569	Maintenance of Structures	-	-	-	-
72	569.1	Maintenance of Computer Hardware	318,804	0.0038	16,099	334,903
73	569.2	Maintenance of Computer Software	662,959	0.0080	33,478	696,437
74	569.3	Maintenance of Communication Equipment	82,171	0.0010	4,149	86,320
75	570	Maintenance of Station Equipment	948	0.0000	48	996
76	571	Maintenance of Overhead Lines	806,767	0.0097	40,740	847,507
77	573	Maintenance of Misc. Transmission Plant	21,981	0.0003	1,110	23,091
78		Subtotal Transmission Maintenance Expense	1,893,630	0.0228	95,624	1,989,254
79		Total Transmission Expense	11,834,149	0.1426	597,598	12,431,747
		<u>Distribution Expense</u>				
		<u>Distribution Operations Expense</u>				
80	580	Operation Supervision & Engineering	1,211,558	0.0146	61,181	1,272,739
81	582	Station Expenses	426,479	0.0051	21,536	448,015
82	583	Overhead Line Expenses	512,723	0.0062	25,891	538,614
83	584	Underground Line Expenses	11,944	0.0001	603	12,547
84	585	Street Lighting & Signal System Expenses	607	0.0000	31	638
85	586	Meter Expenses	1,378,739	0.0166	69,623	1,448,362
86	587	Customer Installations Expenses	713,933	0.0086	36,052	749,985
87	588	Miscellaneous Distribution Expenses	6,700,080	0.0807	338,339	7,038,419
88	589	Rents	-	-	-	-
89		Subtotal Distribution Operations Expense	10,956,063	0.1320	553,256	11,509,319
		<u>Distribution Maintenance Expense</u>				
90	590	Maintenance Supervision & Engineering	-	-	-	-
91	592	Maintenance of Station Equipment	1,053,964	0.0127	53,223	1,107,187
92	592.2	Computer Hardware	-	-	-	-
93	592.3	Computer Software	-	-	-	-
94	592.4	Communication Equipment	26,819	0.0003	1,354	28,173
95	593	Maintenance of Overhead Lines	3,377,674	0.0407	170,565	3,548,239
96	594	Maintenance of Underground Lines	448,812	0.0054	22,664	471,476
97	595	Maintenance of Line Transformers	-	-	-	-
98	596	Maint. of Street Lighting & Signal System	183,206	0.0022	9,251	192,457
99	597	Maintenance of Meters	581,020	0.0070	29,340	610,360
100	598	Maintenance of Misc. Distribution Plant	46,067	0.0006	2,326	48,393
101		Subtotal Distribution Maintenance Expense	5,717,562	0.0689	288,723	6,006,285
102		Total Distribution Expense	16,673,625	0.2009	841,979	17,515,604

Line No.	FERC Acct.	(a) Description	(b) Base Period Payroll Expense	(c) Percentage to Total	(d) Test Year Adjustment	(e) Test Year Period
		<u>Customer Expense</u>				
		<u>Customer Accounts Expense</u>				
103	901	Supervision	-	-	-	-
104	902	Meter Reading Expenses	1,424,499	0.0172	71,934	1,496,433
105	903	Customer Records & Collection Expenses	6,783,564	0.0817	342,555	7,126,119
106	904	Uncollectible Accounts	-	-	-	-
107	905	Misc. Customer Accounts Expenses	3,142	0.0000	159	3,301
108		Subtotal Customer Accounts Expense	8,211,205	0.0989	414,648	8,625,853
		<u>Customer and Information Expense</u>				
109	908	Customer Assistance Expenses	-	-	-	-
110		Subtotal Customer and Information Expense	-	-	0	0
111		Total Customer Expense	8,211,205	0.0989	414,648	8,625,853
		<u>Administrative & General Expense</u>				
		<u>A&G Operations Expense</u>				
112	920	Administrative & General Salaries	35,343,293	0.4259	1,784,758	37,128,051
113	921	Office Supplies & Expenses	-	-	-	-
114	922	Administrative Expenses Transferred	(9,067,117)	(0.1093)	(457,869)	(9,524,986)
115	923	Outside Services Employed	-	-	-	-
116	924	Property Insurance	-	-	-	-
117	925	Injuries & Damages	-	-	-	-
118	926	Employee Pensions & Benefits	(103,325)	(0.0012)	(5,218)	(108,543)
119	928	Regulatory Commission Expenses	340	0.0000	17	357
120	928.01	Energy Efficiency Expense	-	-	-	-
121	930.1	General Advertising Expenses	-	-	-	-
122	930.2	Miscellaneous General Expenses	-	-	-	-
123	931	Rents	-	-	-	-
124		Subtotal A&G Operations Expense	26,173,191	0.3154	1,321,688	27,494,879
		<u>A&G Maintenance Expense</u>				
125	935	Maintenance of General Plant	165,745	0.0020	8,370	174,115
126	935.1	A&G Computer Hardware	-	-	-	-
127	935.2	A&G Computer Software	25,617	0.0003	1,294	26,911
128	935.3	A&G Communication Equipment	167,703	0.0020	8,469	176,172
129		Subtotal A&G Maintenance Expense	359,065	0.0043	18,133	377,198
130		Total Administrative & General Expense	26,532,256	0.3197	1,339,821	27,872,077
131		Total Operation & Maintenance Expense	<u>\$ 82,986,272</u>	<u>1.0000</u>	<u>\$ 4,190,622</u>	<u>\$ 87,176,892</u>

Amounts may not add or tie to other schedules due to rounding.
Please refer to WP/ A-3, Adjustment No. 3.
See discussion of adjustments in the Direct Testimony of EPE witness Steven Sierra.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-4: PAYROLL DISTRIBUTION AND ASSOCIATED PAYROLL TAXES
 SPONSOR: STEVEN SIERRA
 PREPARER: YOLANDA RUELAS
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-4
 PAGE 4 OF 4

Line No.	FERC Acct.	(a) Description	(b)	(c)	(d)
			Base Period	Test Year Adjustment	Test Year Period
1	408.1	Payroll & Unemployment Taxes	\$ 7,078,720	\$ (779,381)	\$ 6,299,339
2	408.1	Palo Verde Payroll Taxes	3,617,310	(102,805)	3,514,505
3	408.1	EIP/SWNMTP Taxes	(21,335)	-	(21,335)
4		Total Payroll Taxes Expensed	<u>\$ 10,674,695</u>	<u>\$ (882,186)</u>	<u>\$ 9,792,509</u>

Amounts may not add or tie to other schedules due to rounding.
 Please refer to Workpaper A-3, Adjustment No. 17.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-5: SUMMARY OF ADVERTISING, CONTRIBUTIONS, DONATIONS, LOBBYING
AND POLITICAL ACTIVITIES, MEMBERSHIPS AND OUTSIDE SERVICES
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE AND TEST YEAR PERIODS ENDING SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-5
PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025	May 2025	June 2025	July 2025	August 2025	September 2025	Base Year Total	Test Year Adjustments	Test Year
1	Advertising in:															
2	FERC Acct # 930.1	\$ 33,862	\$ 77,167	\$ 435,345	\$ 62,157	\$ -	\$ 152,767	\$ 312,060	\$ 44,293	\$ 112,344	\$ 90,616	\$ 228,305	\$ 146,175	\$ 1,695,091	\$ (1,249,044)	\$ 446,047
3	FERC Acct # 930.2	-	-	-	-	-	-	-	-	-	-	-	39,314	39,314	(24,094)	15,220
4	FERC Acct # 923 (A)	51,436		330,079	117,150	133,969	265,379	136,971	126,029	182,578	222,903	185,292	150,870	1,902,657	(1,902,657)	(0)
5	Total Advertising	\$ 85,299	\$ 77,167	\$ 765,424	\$ 179,307	\$ 133,969	\$ 418,145	\$ 449,031	\$ 170,322	\$ 294,922	\$ 313,519	\$ 413,598	\$ 336,359	\$ 3,637,061	\$ (3,175,795)	\$ 461,266
6	Memberships in:															
7	FERC Acct # 506	\$ -	\$ -	\$ -	\$ 350	\$ -	\$ 1,097	\$ -	\$ 111	\$ 355	\$ 145	\$ -	\$ 130	\$ 2,188	\$ -	\$ 2,188
8	FERC Acct # 510	-	-	-	184	-	-	60	-	-	-	-	-	244	-	244
9	FERC Acct # 513	-	-	-	-	-	-	-	-	-	-	130	(130)	-	-	-
10	FERC Acct # 566	90,538	85,607	82,268	101,800	97,229	148,699	110,114	97,557	134,208	114,550	148,716	116,772	1,328,058	(40,000)	1,288,058
11	FERC Acct # 586	-	50	-	-	-	-	-	-	-	-	-	-	50	-	50
12	FERC Acct # 588	110	5,910	-	2,404	250	-	7,880	-	189	-	6,110	359	23,212	-	23,212
13	FERC Acct # 593	-	-	-	-	-	-	-	-	15	-	-	-	15	-	15
14	FERC Acct # 902	-	-	-	-	-	-	-	12,883	-	-	-	-	12,883	-	12,883
15	FERC Acct # 903	-	207	150	350	-	-	-	-	-	-	-	195	902	-	902
16	FERC Acct # 921	1,687	10,736	3,456	28,650	58,087	9,684	14,378	3,921	16,402	5,095	26,354	39,112	217,560	(30,608)	186,952
17	FERC Acct # 930.2	33,910	33,910	103,910	94,257	34,257	261,311	34,257	34,257	37,550	34,257	34,257	39,257	775,387	(19,299)	756,088
18	FERC Acct # 935	-	-	35	265	-	-	-	-	-	-	795	-	1,095	(35)	1,060
19	Total Memberships	\$ 126,246	\$ 136,419	\$ 189,819	\$ 228,260	\$ 189,822	\$ 420,790	\$ 166,688	\$ 148,729	\$ 188,718	\$ 154,046	\$ 216,362	\$ 195,695	\$ 2,361,594	\$ (89,942)	\$ 2,271,652
20	Donations:															
21	Total Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
22	Lobbying in:															
22	FERC Acct # 921	\$ -	\$ -	\$ -	\$ 258	\$ 75	\$ -	\$ 1,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,027	\$ (2,027)	\$ 0
23	Total Lobbying	\$ -	\$ -	\$ -	\$ 258	\$ 75	\$ -	\$ 1,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,027	\$ (2,027)	\$ 0
24	Outside Services:															
25	FERC Acct # 923 - Non-litigation	1,016,117	634,020	1,642,278	1,053,868	956,443	409,809	778,643	949,883	777,723	1,109,126	264,935	668,444	10,261,287	(1,902,657)	8,358,630
26	FERC Acct # 923 - Litigation (B)	52,598	13,725	20,920	10,337	24,143	7,003	16,125	42,175	17,334	16,294	9,944	6,933	237,532	-	237,532
27	FERC Acct # 923	\$ 1,068,715	\$ 647,744	\$ 1,663,198	\$ 1,064,205	\$ 980,586	\$ 416,812	\$ 794,768	\$ 992,058	\$ 795,057	\$ 1,125,420	\$ 274,879	\$ 675,377	\$ 10,498,819	\$ (1,902,657)	\$ 8,596,162

NOTES:
Adjustments are detailed on Schedule H-1 by account number.
Amounts may not add or tie to other schedules due to rounding.

(A) Amounts represent total Company advertising expenses of \$1,902,657 incorrectly recorded to FERC Account No. 923 instead of FERC Account No. 930.1 during the Base Period. Refer to Workpaper A-3, Adjustment No. 8.
(B) Refer to Exhibit SAS-2 for details on litigation expenses included in the Company's requested cost of service.

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-6: OTHER ADMINISTRATIVE AND GENERAL EXPENSES
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-6
PAGE 1 OF 1

See Schedule H-1 for monthly and adjusted balances of other administrative and general expenses.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
Steam Production								
Newman Common								
1	311 - Structures and Improvements	\$ 26,132,494	2.20%	\$ 564,914	\$ 26,460,299	4.37%	\$ 1,156,315	\$ 591,401
2	312 - Boiler plant equipment	7,230,254	2.15%	150,482	7,230,254	4.04%	292,102	141,620
3	314 - Turbogenerator units	964,596	1.95%	18,293	964,596	4.14%	39,934	21,642
4	315 - Accessory electric equipment	486,294	2.03%	9,731	615,585	4.88%	30,041	20,310
5	315.10 Steam computer hardware	161,431	0.00% ⁽⁵⁾	-	161,431	0.00% ⁽⁵⁾	-	-
6	315.20 Steam computer software	522,149	0.00% ⁽²⁾	25,841	522,149	0.00%	25,841	-
7	316 - Misc power plant equipment	4,815,004	1.72%	82,268	4,815,154	2.60%	125,194	42,926
8	317 - Asset Retirement Costs -Steam	486,700		(445)	486,700	0.00%	-	445
9	Subtotal Newman Common	40,798,921		851,084	41,256,167		1,669,428	818,344
Newman Unit No. 1								
10	311 - Structures and Improvements	1,385,986	1.32%	18,295	1,385,986	5.01%	69,438	51,143
11	312 - Boiler plant equipment	9,640,380	3.35%	320,857	10,050,868	0.17%	17,086	(303,771)
12	313 - Engines/eng-driven generators	327,497	0.00% ⁽⁵⁾	-	327,497	0.00% ⁽⁵⁾	-	-
13	314 - Turbogenerator units	15,832,734	5.67%	902,042	15,910,334	5.28%	840,066	(61,977)
14	315 - Accessory electric equipment	2,125,736	0.35%	7,433	2,125,736	29.43%	625,604	618,172
15	316 - Misc power plant equipment	2,177,689	0.00% ⁽⁵⁾	-	2,177,689	0.00% ⁽⁵⁾	-	-
16	Subtotal Newman Unit No. 1	31,490,023		1,248,627	31,978,111		1,552,194	303,567
Newman Unit No. 2								
17	311 - Structures and Improvements	819,417	9.56%	-	819,417	1.20%	9,833	9,833
18	312 - Boiler plant equipment	17,853,965	11.81%	2,084,585	17,854,096	16.69%	2,979,849	895,264
19	314 - Turbogenerator units	12,801,104	5.99%	714,386	12,812,491	1.64%	210,125	(504,261)
20	315 - Accessory electric equipment	1,052,959	0.00% ⁽⁵⁾	-	1,052,959	0.00% ⁽⁵⁾	-	-
21	316 - Misc power plant equipment	2,829,106	0.00% ⁽⁵⁾	-	2,829,106	0.00% ⁽⁵⁾	-	-
22	Subtotal Newman Unit No. 2	35,356,552		2,798,971	35,368,070		3,199,807	400,836
Newman Unit No. 3								
23	311 - Structures and Improvements	1,140,368	3.56%	40,578	1,140,368	0.89%	10,149	(30,428)
24	312 - Boiler plant equipment	20,103,855	3.94%	786,791	20,181,361	7.10%	1,432,877	646,086
25	314 - Turbogenerator units	19,046,668	6.33%	1,178,865	19,046,668	6.35%	1,209,463	30,598
26	315 - Accessory electric equipment	5,058,813	4.70%	237,625	5,058,813	7.65%	386,999	149,374
27	316 - Misc power plant equipment	5,645,294	0.00% ⁽⁵⁾	-	5,645,294	0.00% ⁽⁵⁾	-	-
28	Subtotal Newman Unit No. 3	50,994,998		2,243,859	51,072,503		3,039,488	795,630
Newman Unit No. 4								
29	311 - Structures and Improvements	16,359,726	5.48%	2,045	16,359,726	0.00% ⁽⁵⁾	-	(2,045)
30	312 - Boiler plant equipment	8,199,157	7.04%	577,571	8,196,588	7.70%	631,137	53,567
31	313 - Engines/eng-driven generators	74,133,593	7.10%	5,179,330	74,462,336	11.89%	8,853,572	3,674,242
32	314 - Turbogenerator units	67,579,808	1.55%	1,050,236	68,085,577	7.98%	5,433,229	4,382,993
33	315 - Accessory electric equipment	6,799,892	0.74%	50,319	6,799,892	0.99%	67,319	17,000
34	316 - Misc power plant equipment	11,625,220	0.72%	40,837	11,625,220	0.46%	53,476	12,639
35	Subtotal Newman Unit No. 4	184,697,395		6,900,338	185,529,339		15,038,733	8,138,395
Newman Unit No. 5								
36	311 - Structures and Improvements	26,226,145	1.85%	485,763	26,226,145	3.23%	847,104	361,342
37	312 - Boiler plant equipment	128,321,419	1.87%	2,388,354	128,321,419	3.66%	4,696,564	2,308,210
38	313 - Engines/eng-driven generators	61,706,074	2.19%	1,293,656	61,892,297	4.02%	2,488,070	1,194,414

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-7: DEPRECIATION AND AMORTIZATION EXPENSE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-7
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
39	314 - Turbogenerator units	65,711,162	2.02%	1,322,063	65,711,162	4.04%	2,654,731	1,332,668
40	315 - Accessory electric equipment	22,115,888	1.85%	408,794	22,115,888	3.90%	862,520	453,726
41	316 - Misc power plant equipment	2,583,388	1.38%	35,694	2,583,388	3.07%	79,310	43,616
42	Subtotal Newman Unit No. 5	306,664,076		5,934,323	306,850,300		11,628,299	5,693,976
Newman Zero Liquid Discharge								
43	316 - Misc power plant equipment	4,050,000	1.89%	76,592	4,050,000	13.75%	556,875	480,283
44	Subtotal Newman Zero Liquid Discharge	4,050,000		76,592	4,050,000		556,875	480,283
Newman Zero Liquid Discharge Membranes								
45	316.2 - Misc power plant - ZLD	158,187	20.00%	(25,601)	158,187	20.00%	31,637	57,239
46	Subtotal Newman Zero Liquid Discharge Membranes	158,187		(25,601)	158,187		31,637	57,239
Rio Grande Common								
47	311 - Structures and Improvements	9,243,945	5.77%	493,774	9,440,265	8.19%	773,158	279,384
48	312 - Boiler plant equipment	1,134,042	5.18%	58,723	1,134,042	5.98%	67,816	9,093
49	315 - Accessory electric equipment	999,914	3.29%	26,469	999,914	11.81%	118,090	91,620
50	315.10 Steam computer hardware	75,697	20.00%	5,153	75,697	20.00%	15,139	9,986
51	315.20 Steam computer software	251,713	0.00% ⁽²⁾	9,170	251,713	0.00%	9,170	-
52	315.30 Steam communication equipment	400,894	8.42%	25,307	400,894	5.26%	21,087	(4,220)
53	316 - Misc power plant equipment	2,734,043	4.27%	116,694	2,734,043	6.92%	189,196	72,501
54	317 - Asset Retirement Costs -Steam	884,946		884,944	884,946	0.00%	-	(98,744)
55	Subtotal Rio Grande Common	15,725,193		834,034	15,921,513		1,193,655	359,621
Rio Grande Unit No. 6								
56	311 - Structures and Improvements	1,290,817		9,490	-		-	(9,490)
57	312 - Boiler plant equipment	2,973,035		-	-		-	-
58	314 - Turbogenerator units	3,559,999		-	-		-	-
59	315 - Accessory electric equipment	784,256		45,224	-		-	(45,224)
60	316 - Misc power plant equipment	1,489,365		-	-		-	-
61	Subtotal Rio Grande Unit No. 6	10,097,472		54,714	-		-	(54,714)
Rio Grande Unit No. 7								
62	311 - Structures and Improvements	1,269,983	0.00% ⁽⁵⁾	-	1,269,983	0.00% ⁽⁵⁾	-	-
63	312 - Boiler plant equipment	5,670,126	1.67%	95,111	5,670,126	13.60%	771,137	676,026
64	314 - Turbogenerator units	6,223,330	1.01%	62,749	6,223,330	25.33%	1,576,370	1,513,621
65	315 - Accessory electric equipment	1,266,934	8.51%	107,774	1,266,934	16.74%	212,085	104,310
66	316 - Misc power plant equipment	1,942,415	0.00% ⁽⁵⁾	-	1,942,415	0.00% ⁽⁵⁾	-	-
67	Subtotal Rio Grande Unit No. 7	16,372,788		265,634	16,372,788		2,559,591	2,293,957
Rio Grande Unit No. 8								
68	311 - Structures and Improvements	3,379,002	1.56%	52,716	3,379,002	5.07%	171,315	118,599
69	312 - Boiler plant equipment	29,194,656	2.32%	632,567	29,552,580	7.03%	2,077,546	1,444,979
70	314 - Turbogenerator units	24,838,212	1.48%	367,969	24,838,212	7.71%	1,915,026	1,547,057
71	315 - Accessory electric equipment	9,321,887	5.02%	462,455	9,333,559	7.39%	689,750	227,295
72	316 - Misc power plant equipment	5,951,708	1.52%	90,585	5,951,708	1.77%	105,345	14,761
73	Subtotal Rio Grande Unit No. 8	72,685,466		1,606,292	73,055,061		4,958,983	3,352,691
74	Subtotal Steam Production	769,091,071		22,788,867	761,612,039		45,428,691	22,639,825

Amounts may not add or tie to other schedules due to rounding.

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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
Solar Production								
Renewable Solar - Felina Solar 100MW								
75	338.10 Solar computer software	251,332	0.00% ⁽²⁾	4,180	250,775	0.00% ⁽²⁾	4,069	(111)
76	338.2 Solar structures & improvements	47,382,401	3.33%	131,217	47,277,338	3.33%	1,574,335	1,443,118
77	338.40 Solar panels	63,909,352	3.33%	176,985	63,767,644	3.33%	2,123,463	1,946,477
78	338.50 Solar collector system	6,729,921	3.33%	18,637	6,714,998	3.33%	223,609	204,972
79	338.60 Solar GSU transformers	5,125,641	3.33%	14,195	5,114,276	3.33%	170,305	156,111
80	338.70 Solar inverters	8,963,847	3.33%	24,824	8,943,971	3.33%	297,834	273,010
81	338.80 Solar other accessory electric equipment	19,504,055	3.33%	54,013	19,460,808	3.33%	648,045	594,032
82	338.9 Solar computer hardware	<u>1,967,806</u>	20.00%	<u>32,730</u>	<u>1,963,442</u>	20.00%	<u>392,688</u>	<u>359,959</u>
83	Subtotal Renewable Solar - Felina Solar 100MW	153,834,354		456,781	153,493,252		5,434,349	4,977,568
Renewable Solar - Felina Solar 50MW								
84	338.10 Solar computer software	-		-	128,909	0.00% ⁽²⁾	25,782	25,782
85	338.2 Solar structures & improvements	-	3.33%	-	24,549,207	3.33%	817,489	817,489
86	338.40 Solar panels	-	3.33%	-	33,111,955	3.33%	1,102,628	1,102,628
87	338.50 Solar collector system	-	3.33%	-	3,486,827	3.33%	116,111	116,111
88	338.60 Solar GSU transformers	-	3.33%	-	2,671,998	3.33%	88,978	88,978
89	338.70 Solar inverters	-	3.33%	-	4,644,242	3.33%	154,653	154,653
90	338.80 Solar other accessory electric equipment	-	3.33%	-	10,105,210	3.33%	336,503	336,503
91	338.9 Solar computer hardware	<u>-</u>	20.00%	<u>-</u>	<u>1,019,536</u>	20.00%	<u>203,907</u>	<u>203,907</u>
92	Subtotal Renewable Solar - Felina Solar 50MW	-		-	79,717,883		2,846,051	2,846,051
Renewable Solar - Other								
93	338.11 Solar communication equip	71,201	8.42%	5,993	71,201	4.81%	3,425	(2,568)
94	338.2 Solar structures & improvements	91,868	3.33%	3,465	91,868	1.99%	1,828	(1,636)
95	338.40 Solar panels	1,187,262	4.72%	56,034	1,187,262	3.37%	40,011	(16,023)
96	338.70 Solar inverters	<u>167,361</u>	4.68%	<u>7,840</u>	<u>167,361</u>	3.52%	<u>5,891</u>	<u>(1,949)</u>
97	Subtotal Renewable Solar - Other	1,517,692		73,331	1,517,692		51,155	(22,176)
Renewable Solar - Chihuahuan Desert								
98	338.11 Solar communication equip	389,479	8.42%	21,147	389,479	8.42%	32,781	11,634
99	338.2 Solar structures & improvements	3,894,793	3.33%	83,666	3,894,793	3.33%	129,697	46,031
100	338.40 Solar panels	10,710,681	3.33%	230,081	10,710,681	3.33%	356,666	126,585
101	338.50 Solar collector system	3,505,314		-	3,505,314	3.33%	116,727	116,727
102	338.70 Solar inverters	<u>973,698</u>	3.33%	<u>20,916</u>	<u>973,698</u>	3.33%	<u>32,424</u>	<u>11,508</u>
103	Subtotal Renewable Solar - Chihuahuan Desert	19,473,965		355,810	19,473,965		668,295	312,484
Renewable Solar - Holloman								
104	338.11 Solar communication equip	354,745	8.42%	23,812	354,745	8.42%	29,858	6,046
105	338.2 Solar structures & improvements	1,219,596	3.33%	41,958	1,219,596	3.33%	40,613	(1,345)
106	338.40 Solar panels	7,039,092	3.33%	214,868	7,039,092	3.33%	234,402	19,533
107	338.50 Solar collector system	2,123,342	3.33%	63,520	2,123,342	3.33%	70,707	7,188
108	338.70 Solar inverters	1,829,669	3.33%	53,885	1,829,669	3.33%	60,928	7,043
109	338.80 Solar other accessory electric equipment	224,191	3.33%	6,707	224,191	3.33%	7,466	759
110	338.9 Solar computer hardware	<u>-</u>	20.00%	<u>1,909</u>	<u>-</u>	20.00%	<u>-</u>	<u>(1,909)</u>
111	Subtotal Renewable Solar - Holloman	12,790,634		406,658	12,790,634		443,973	37,315
Renewable Solar - Montana								
112	338.2 Solar structures & improvements	974,863	3.33%	24,749	974,863	3.33%	32,463	7,714
113	338.40 Solar panels	5,469,956	3.33%	166,657	5,470,139	3.33%	182,156	15,499

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-7: DEPRECIATION AND AMORTIZATION EXPENSE
SPONSOR: CYNTHIA S. PRIETO
PREPARER: MAGDALENA RODRIGUEZ
FOR THE BASE PERIOD AND TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-7
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
114	338.70 Solar inverters	508,358	3.33%	15,518	508,358	3.33%	16,928	1,411
115	338.80 Solar other accessory electric equipment	383,426	3.33%	11,704	383,426	3.33%	12,768	1,064
116	338.9 Solar computer hardware	-	20.00%	1,609	-	20.00%	-	(1,609)
117	Subtotal Renewable Solar - Montana	7,336,603		220,236	7,336,785		244,315	24,079
	Renewable Solar - NMSU							
118	338.2 Solar structures & improvements	940,064	3.33%	28,695	940,064	3.33%	31,304	2,609
119	338.40 Solar panels	3,063,943	3.33%	93,588	3,063,943	3.33%	102,029	8,441
120	338.70 Solar inverters	230,333	3.33%	7,031	230,333	3.33%	7,670	639
121	338.80 Solar other accessory electric equipment	1,367,774	3.33%	41,751	1,367,774	3.33%	45,547	3,796
122	Subtotal Renewable Solar - NMSU	5,602,114		171,066	5,602,114		186,550	15,485
123	Subtotal Solar Production	200,555,361		1,683,882	279,932,325		9,874,688	8,190,806
	Other Production							
	Copper							
124	341 - Structures and improvements	4,733,272	1.32%	53,508	4,733,350	15.71%	743,609	690,101
125	342 - Fuel holders, products, accessr	511,691	0.00% ⁽⁵⁾	-	511,691	0.00% ⁽⁵⁾	-	-
126	343 - Prime movers	29,298,108	3.51%	697,966	29,909,242	16.30%	4,875,206	4,177,240
127	344 - Generators	11,863,103	3.51%	416,396	11,863,103	5.78%	685,687	269,292
128	345 - Accessory electric equipment	5,434,671	6.55%	356,225	5,434,671	11.63%	632,052	275,827
129	345.20 Other Prod computer software	110,147	0.00% ⁽²⁾	4,000	110,147	0.00% ⁽²⁾	4,000	-
130	345.30 Other Prod communication equipment	194,580	8.42%	12,283	194,580	7.58%	14,749	2,466
131	346 - Misc power plant equipment	4,587,687	0.30%	13,073	4,592,007	1.93%	88,626	75,552
132	347 - Asset Retirement Costs -Other	(40,436)		(7,988)	(40,436)	0.00%	-	7,988
133	Subtotal Copper	56,692,822		1,545,463	57,308,354		7,043,930	5,498,467
	Montana Power Common							
134	341 - Structures and improvements	26,995,776	2.22%	596,028	26,997,582	4.19%	1,131,199	535,170
135	342 - Fuel holders, products, accessr	19,226,070	2.26%	433,841	19,226,070	4.04%	776,733	342,892
136	343 - Prime movers	43,064,163	2.23%	959,021	43,064,309	4.32%	1,860,378	901,358
137	344 - Generators	-	1.78%	7,666	-	0.00%	-	(7,666)
138	345 - Accessory electric equipment	10,524,359	2.20%	237,536	10,940,615	4.22%	461,694	224,158
139	345.10 Other Prod computer hardware	401,774	20.00%	23,135	401,774	20.00%	80,355	57,220
140	345.20 Other Prod computer software	1,811,798	0.00% ⁽²⁾	199,722	1,811,798	0.00%	199,722	-
141	345.30 Other Prod communication equipment	119,038	8.42%	7,514	119,038	5.59%	6,654	(860)
142	346 - Misc power plant equipment	1,210,068	2.06%	25,002	1,210,068	4.10%	49,613	24,611
143	347 - Asset Retirement Costs -Other	240,402		5,650	240,402	0.00%	-	(5,650)
144	Subtotal Montana Power Common	103,593,448		2,495,116	104,011,657		4,566,348	2,071,232
	Montana Power Unit No. 1							
145	341 - Structures and improvements	380,379	2.22%	-	426,373	4.25%	18,121	18,121
146	343 - Prime movers	84,213,056	2.28%	1,910,734	84,213,056	4.37%	3,680,111	1,769,376
147	344 - Generators	6,208,085	2.35%	145,669	6,208,085	4.22%	261,981	116,312
148	345 - Accessory electric equipment	3,185,266	2.29%	73,366	3,185,896	4.25%	135,401	62,034
149	346 - Misc power plant equipment	434,252	2.22%	9,654	434,252	4.22%	18,325	8,671
150	Subtotal Montana Power Unit No. 1	94,421,039		2,139,424	94,467,662		4,113,939	1,974,515
	Montana Power Unit No. 2							
151	341 - Structures and improvements	257,181	2.22%	-	257,181	3.44%	8,847	8,847

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Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
152	342 - Fuel holders,products,accessr	17,249	2.22%	128	17,249	1.62%	279	151
153	343 - Prime movers	75,816,253	2.28%	1,719,208	75,834,358	4.34%	3,291,211	1,572,003
154	344 - Generators	6,122,691	2.35%	143,665	6,122,691	4.21%	257,765	114,100
155	345 - Accessory electric equipment	3,113,832	2.29%	71,448	3,114,082	4.25%	132,348	60,900
156	346 - Misc power plant equipment	454,661	2.22%	10,108	454,661	4.24%	19,278	9,170
157	Subtotal Montana Power Unit No. 2	85,781,868		1,944,557	85,800,222		3,709,729	1,765,172
	Montana Power Unit No. 3							
158	341 - Structures and improvements	206,815	2.18%	-	206,815	0.77%	1,592	1,592
159	343 - Prime movers	69,132,700	2.30%	1,584,093	69,132,700	4.50%	3,110,972	1,526,879
160	344 - Generators	6,550,741	2.29%	149,985	6,550,741	4.20%	275,131	125,146
161	345 - Accessory electric equipment	2,846,245	2.28%	64,847	2,846,245	4.34%	123,527	58,680
162	346 - Misc power plant equipment	365,593	2.21%	8,068	365,593	4.32%	15,794	7,725
163	Subtotal Montana Power Unit No. 3	79,102,094		1,806,993	79,102,094		3,527,016	1,720,023
	Montana Power Unit No. 4							
164	341 - Structures and improvements	237,486	2.20%	-	237,486	4.19%	9,951	9,951
165	343 - Prime movers	76,210,776	2.32%	1,758,788	76,210,776	4.62%	3,520,938	1,762,150
166	344 - Generators	6,283,486	2.29%	143,874	6,283,486	4.22%	265,163	121,289
167	345 - Accessory electric equipment	2,359,388	2.29%	54,137	2,359,388	4.38%	103,341	49,204
168	346 - Misc power plant equipment	367,698	2.23%	8,204	367,698	4.35%	15,995	7,791
169	Subtotal Montana Power Unit No. 4	85,458,834		1,965,004	85,458,834		3,915,388	1,950,384
	Newman Unit No. 6							
170	341 - Structures and improvements	7,896,800	2.21%	179,700	7,897,704	2.21%	174,539	(5,160)
171	342 - Fuel holders,products,accessr	14,757,388	2.23%	327,924	14,758,971	2.23%	329,125	1,201
172	343 - Prime movers	153,529,413	2.35%	3,635,319	154,396,530	2.35%	3,628,318	(7,000)
173	344 - Generators	17,290,182	2.28%	396,958	17,361,936	2.28%	395,852	(1,106)
174	345 - Accessory electric equipment	27,120,425	2.28%	619,147	27,258,198	2.28%	621,487	2,340
175	346 - Misc power plant equipment	2,742,034	2.23%	58,160	2,742,260	2.23%	61,152	2,993
176	Subtotal Newman Unit No. 6	223,336,242		5,217,208	224,415,599		5,210,474	(6,734)
	Rio Grande Unit No. 9							
177	341 - Structures and improvements	22,169,624	2.34%	518,236	22,169,624	3.85%	853,531	335,295
178	342 - Fuel holders,products,accessr	3,896,492	2.27%	88,485	3,896,492	3.81%	148,456	59,972
179	343 - Prime movers	69,114,774	2.33%	1,582,819	69,680,253	4.29%	2,989,283	1,406,464
180	344 - Generators	8,420,577	2.40%	201,954	8,420,577	3.93%	330,929	128,975
181	345 - Accessory electric equipment	5,406,474	2.26%	122,520	5,406,474	4.00%	216,259	93,739
182	345.20 Other Prod computer software	5,278	0.00% ⁽²⁾	792	5,278	0.00%	792	-
183	345.30 Other Prod communication equipment	156,143	8.42%	9,857	156,143	4.95%	7,729	(2,128)
184	346 - Misc power plant equipment	535,510	2.26%	12,125	535,510	4.02%	21,528	9,403
185	Subtotal Rio Grande Unit No. 9	109,704,873		2,536,786	110,270,351		4,568,506	2,031,719
186	Subtotal Other Production	838,091,220		19,650,551	840,834,774		36,655,329	17,004,778
	Nuclear Production							
187	Palo Verde Unit No. 1	522,975,043	0.00% ⁽⁴⁾	8,849,094	438,889,195	0.00% ⁽⁴⁾	11,085,968	2,236,874
188	Palo Verde Unit No. 2	614,251,712	0.00% ⁽⁴⁾	8,184,014	480,024,619	0.00% ⁽⁴⁾	11,256,004	3,071,990
189	Palo Verde Unit No. 3	577,547,002	0.00% ⁽⁴⁾	8,461,214	449,103,462	0.00% ⁽⁴⁾	10,843,288	2,382,073
190	Palo Verde Common Plant	468,506,022	0.00% ⁽⁴⁾	16,166,658	-	-	-	(16,166,658)
191	Palo Verde Asset Retirement Obligation	(34,759,474)	0.00% ⁽⁴⁾	(1,109,319)	-	-	-	1,109,319
192	Subtotal Nuclear Production	2,148,520,306		40,551,662	1,368,017,276		33,185,260	(7,366,402)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
193	Total Production Plant	3,956,257,958		84,674,962	3,250,396,414		125,143,969	40,469,007
	Transmission							
	Transmission-Arizona Interconnection Project							
194	350 - Land and land rights	6,112,481	1.02%	62,323	6,112,481	1.09%	66,626	4,303
195	352 - Structures and improvements	325,366	1.16%	3,782	325,366	1.35%	4,392	611
196	353 - Station equipment	26,846,878	1.49%	401,075	26,846,878	1.73%	464,451	63,376
197	354 - Towers and fixtures	18,753,205	1.19%	223,410	18,753,205	1.03%	193,158	(30,252)
198	355 - Poles and fixtures	63,995,917	1.91%	1,221,181	63,995,917	1.83%	1,171,125	(50,056)
199	356 - Overhead conductors, devices	33,417,042	1.61%	536,917	33,417,042	1.33%	444,447	(92,470)
200	Subtotal Transmission-Arizona Interconnection Project	149,450,890		2,448,687	149,450,890		2,344,199	(104,488)
	Transmission-Other							
201	350 - Land and land rights	14,162,746	1.02%	140,546	14,162,746	1.09%	154,374	13,828
202	351.10 Transmission computer hardware	41,859	20.00%	8,439	41,859	20.00%	8,372	(67)
203	351.30 Transmission communication equipment	6,463,303	8.42%	598,815	6,470,379	5.15%	333,225	(265,591)
204	352 - Structures and improvements	43,651,792	1.16%	381,022	43,700,878	1.35%	589,962	208,940
205	353 - Station equipment	206,985,773	1.49%	3,088,934	207,246,037	1.73%	3,585,356	496,422
206	354 - Towers and fixtures	5,603,274	1.19%	66,753	5,603,274	1.03%	57,714	(9,039)
207	355 - Poles and fixtures	232,294,352	1.91%	4,055,338	232,526,763	1.83%	4,255,240	199,901
208	356 - Overhead conductors, devices	63,628,947	1.61%	924,644	63,679,163	1.33%	846,933	(77,711)
209	359 - Roads and trails	3,608,720	1.28%	46,048	3,608,720	1.20%	43,305	(2,744)
210	Subtotal Transmission-Other	576,440,765		9,310,539	577,039,817		9,874,480	563,940
	Transmission-Other-Isleta							
211	350 - Land and land rights	16,824,156	3.83%	644,880	16,824,156	3.75%	630,906	(13,974)
212	Subtotal Transmission-Other-Isleta	16,824,156		644,880	16,824,156		630,906	(13,974)
	Transmission-Palo Verde Transmission							
213	350 - Land and land rights	2,763,717	1.02%	28,179	2,763,717	1.09%	30,125	1,946
214	351.30 Transmission communication equipment	15,738	1.81%	545	15,738	5.15%	811	266
215	352 - Structures and improvements	3,434,361	1.16%	39,915	3,434,361	1.35%	46,364	6,449
216	353 - Station equipment	22,757,159	1.49%	333,270	22,757,159	1.73%	393,699	60,429
217	354 - Towers and fixtures	4,016,755	1.19%	47,852	4,016,755	1.03%	41,373	(6,480)
218	355 - Poles and fixtures	2,630,006	0.00% ⁽⁵⁾	-	2,630,006	0.00% ⁽⁵⁾	-	-
219	356 - Overhead conductors, devices	5,795,097	1.61%	93,111	5,795,097	1.33%	77,075	(16,036)
220	359 - Roads and trails	204,696	1.28%	3,872	204,696	1.20%	2,456	(1,416)
221	Subtotal Transmission-Palo Verde Transmission	41,617,529		546,745	41,617,529		591,901	45,157
222	Subtotal Transmission	784,333,340		12,950,851	784,932,393		13,441,486	490,636
	Distribution							
	Distribution-New Mexico							
223	360 - Land and land rights	2,057,156	1.32%	26,413	2,057,156	1.39%	28,594	2,181
224	361 - Structures and improvements	7,711,632	1.46%	111,931	7,743,609	1.48%	114,605	2,674
225	362 - Station equipment	106,892,729	1.43%	1,514,690	106,999,959	1.52%	1,626,399	111,709
226	363.10 Distribution computer hardware	5,700	20.00%	905	5,700	20.00%	1,140	235
227	363.20 Smart Meters Distribution computer software	5,514,806	0.00% ⁽²⁾	543,132	5,515,273	0.00% ⁽²⁾	557,323	14,191
228	363.30 Distribution communication equipment	1,560,169	8.42%	110,701	1,603,857	3.58%	57,418	(53,283)
229	364 - Poles, towers and fixtures	82,027,254	3.11%	2,458,056	83,227,138	3.15%	2,621,655	163,599
230	365 - Overhead conductors, devices	50,532,929	2.35%	1,161,846	49,395,596	3.21%	1,585,599	423,752
231	366 - Underground conduit	57,922,687	1.33%	747,238	57,743,394	1.40%	808,408	61,169
232	367 - Underground conductors, devices	53,746,639	3.07%	1,623,355	53,687,049	3.06%	1,642,824	19,469

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
233	368 - Line transformers	98,475,830	2.34%	2,213,416	100,843,577	2.70%	2,722,777	509,360
234	369 - Services	21,610,488	1.38%	293,310	21,649,564	1.81%	391,857	98,547
235	370 - Meters	5,349,314	2.62%	226,945	5,423,499	2.69%	145,892	(81,053)
236	370 - Smart Meters	19,153,607	6.67%	1,005,210	19,158,627	6.67%	1,862,115	856,905
237	370 - Smart Meters communication equipment	1,799,559	20.00%	343,631	1,805,723	20.00%	410,187	66,556
238	371 - Installs customer premise	7,231,625	3.22%	228,843	7,256,603	3.82%	277,202	48,359
239	373 - Street lighting,signal system	2,484,035	2.06%	49,222	2,495,744	2.16%	53,908	4,686
240	Subtotal Distribution-New Mexico	524,076,159		12,658,847	526,612,068		14,907,903	2,249,056
Distribution-Texas								
241	360 - Land and land rights	2,978,635	1.32%	34,536	2,992,092	1.39%	41,590	7,054
242	361 - Structures and improvements	29,148,648	1.46%	412,611	29,201,480	1.48%	432,182	19,571
243	362 - Station equipment	351,825,212	1.43%	4,711,080	352,449,718	1.52%	5,357,236	646,156
244	363.10 Distribution computer hardware	255,022	20.00%	62,739	255,022	20.00%	51,004	(11,735)
245	363.20 Distribution computer software	3,248,702	0.00% ⁽²⁾	494,834	3,260,684	0.00% ⁽²⁾	497,231	2,396
246	363.20 Smart Meters Distribution computer software	19,259,829	0.00% ⁽²⁾	3,958,614	19,262,144	0.00% ⁽²⁾	3,882,225	(76,389)
246	363.30 Distribution communication equipment	4,743,887	8.42%	304,109	4,791,793	3.58%	171,546	(132,562)
247	364 - Poles, towers and fixtures	191,426,331	3.11%	5,583,146	197,900,086	3.15%	6,233,853	650,706
248	365 - Overhead conductors, devices	155,578,833	2.35%	3,421,699	149,110,903	3.21%	4,786,460	1,364,761
249	366 - Underground conduit	143,563,549	1.50%	2,075,704	143,623,587	1.40%	2,010,730	(64,974)
250	367 - Underground conductors, devices	187,244,612	3.07%	5,482,373	188,375,220	3.06%	5,764,282	281,909
251	368 - Line transformers	296,851,519	2.34%	6,649,038	304,160,568	2.70%	8,212,335	1,563,297
252	369 - Services	54,755,262	1.38%	721,001	55,025,103	1.81%	995,954	274,954
253	370 - Meters	27,519,793	2.62%	757,969	27,636,144	2.69%	743,412	(14,557)
254	370 - Smart Meters	86,353,863	14.29%	11,550,914	86,614,439	14.29%	11,665,863	114,949
255	370 - Smart Meters communication equipment	5,543,899	20.00%	1,067,192	5,544,839	20.00%	886,448	(180,744)
256	371 - Installs customer premise	12,476,278	3.22%	388,182	12,627,648	3.82%	482,376	94,194
257	373 - Street lighting,signal system	10,994,355	2.06%	215,465	11,043,678	2.16%	238,543	23,079
258	Subtotal Distribution-Texas	1,583,768,230		47,891,207	1,593,875,146		52,453,271	4,562,064
259	Subtotal Distribution	2,107,844,389		60,550,055	2,120,487,213		67,361,174	6,811,120
Energy Storage								
260	387.30 Energy storage equipment	2,162,780	5.00%	108,139	2,162,780	7.04%	152,260	44,121
261	Subtotal Energy Storage	2,162,780		108,139	2,162,780		152,260	44,121
General Plant								
262	390 - Struct & Impr - Eastside Operations Center	52,636,408	2.11%	1,111,517	52,636,408	2.15%	1,131,683	20,166
263	390 - Struct & Impr - Energy Management System	1,169,850	6.67%	78,029	1,169,850	6.67%	78,029	(0)
264	390 - Struct & Impr - Stanton Tower	50,983,644	2.30%	1,130,387	50,983,644	2.48%	1,264,394	134,007
265	390 - Struct & Impr - System Ops Building	14,604,937	3.65%	533,178	14,604,937	3.93%	573,974	40,797
266	390 - Structures and improvements	30,603,897	2.96%	857,144	30,727,297	3.02%	927,964	70,821
267	391 - Office furniture, equipment	5,804,741	0.50%	32,925	5,826,673	6.32%	368,246	335,321
268	392 - Transportation equipment - Cars sedans	532,325	0.00% ⁽¹⁾	22,731	532,325	2.46%	13,095	(9,636)
269	392 - Transportation equipment - Heavy duty vehicles	38,151,094	0.00% ⁽¹⁾	1,059,340	38,151,094	2.60%	991,928	(67,411)
270	392 - Transportation equipment - Light duty vehicles	13,394,377	0.00% ⁽¹⁾	562,810	13,394,377	3.78%	506,307	(56,503)
271	392 - Transportation equipment - Trailers	8,242,063	0.00% ⁽¹⁾	232,415	8,242,063	2.72%	224,184	(8,231)
272	392 - Transportation equipment - Electric vehicle	2,099,708	0.00% ⁽¹⁾	57,887	2,099,708	8.83%	185,404	127,517
273	393 - Stores equipment	234,122	0.39%	814	234,122	5.57%	13,041	12,227
274	394 - Tools, shop, garage equipment	11,748,428	3.44%	355,578	12,171,963	3.64%	443,059	87,482
275	395 - Laboratory equipment	6,560,208	6.65%	421,062	6,576,139	5.16%	339,329	(81,733)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Account Number and Description of Account	Base Period Depreciable Plant	Base Period Depreciation Rate (%)	Base Period Depreciation Expense	Test Year Period Depreciable Plant	Test Year Period Depreciation Rate (%)	Test Year Period Depreciation Expense	Test Year Period Adjustment
276	396 - Power operated equipment	6,203,258	3.86%	239,685	6,240,965	3.92%	244,646	4,960
277	397 - Communication equipment	5,547	8.42%	-	5,547	0.00%	-	-
278	397.10 General Plant computer hardware	27,407,620	20.00%	5,943,413	27,498,009	20.00%	5,499,602	(443,811)
279	397.2 General Plant computer software	139,676,278	0.00% ⁽²⁾	21,464,634	173,963,482	0.00% ⁽²⁾	24,938,115	3,473,480
280	397.30 General Plant communication equipment	22,833,065	8.42%	2,086,779	22,846,386	13.93%	3,182,502	1,095,723
281	398 - Miscellaneous equipment	9,468,293	8.71%	723,140	9,528,354	5.86%	558,362	(164,778)
282	399.1 Asset Retirement Costs-Gen	87,399		1,025	87,399	0.00%	-	(1,025)
283	Subtotal General Plant	442,447,265		36,914,491	477,520,742		41,483,864	4,569,372
	Capitalized Incentive Compensation (CIC) Adjustment	-		-	(31,706,859)		(584,084)	(584,084)
284	Total Depreciation Expense	\$ 7,293,045,732 ⁽³⁾		\$ 195,198,497	\$ 6,603,792,684		\$ 246,998,669	\$ 51,800,172

Notes:

- ⁽¹⁾ Transportation is depreciated from seven to twelve years.
⁽²⁾ Computer software is amortized from five to fifteen years and is not included in the 2025 Gannett Fleming Depreciation Study.
⁽³⁾ Excludes non-depreciable land.
⁽⁴⁾ Depreciation expense on the Palo Verde Generating Station is calculated using the revaluation methodology approved in NMPRC Case No. 2722 and is not included in the 2025 Gannett Fleming Depreciation Study.
⁽⁵⁾ Asset is fully depreciated.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Kind of Taxes	Base Period	Test Year Adjustments	FN Ref	Adjusted Under Current Rates	Jurisdictional Revenue Adjustments	Sch A-3 Adj Ref.	Test Year Period
1	FEDERAL:							
2	Payroll and Unemployment Taxes	\$ 7,078,720	\$ (779,381)	(A)	\$ 6,299,339	\$ -		\$ 6,299,339
3	Total Federal	7,078,720	(779,381)		6,299,339	-		6,299,339
4	STATE, COUNTY & LOCAL - TEXAS							
5	Ad Valorem	21,829,625	1,658,024	(B)	23,487,649	-	Adj 16	23,487,649
6	Gross Receipts	12,019,234	(259,082)	(C)	11,760,152	2,807,876	Adj 18	14,568,028
7	Use Tax	54,361	-		54,361	-		54,361
8	Regulatory Commission	1,178,382	(25,401)	(C) (E)	1,152,981	275,864	Adj 20	1,428,845
9	Franchise Fees (OSR)	28,955,904	(624,163)	(C)	28,331,741	6,764,539	Adj 19	35,096,280
10	Total Texas	64,037,506	749,378		64,786,884	9,848,279		74,635,163
11	STATE, COUNTY & LOCAL - NEW MEXICO							
12	Ad Valorem	5,156,673	1,712,692	(B)	6,869,365	-	Adj 16	6,869,365
13	Compensating	97,737	-		97,737	-		97,737
14	Regulatory Commission	972,113	61,489	(C) (E)	1,033,602	227,100	Adj 22	1,260,702
15	Franchise Fees (OSR)	106,694	6,926	(C)	113,620	24,925	Adj 21	138,545
16	Other Taxes	(21,335)	-		(21,335)	-		(21,335)
17	Total New Mexico	6,311,882	1,781,107		8,092,989	252,025		8,345,014
18	STATE, COUNTY & LOCAL - ARIZONA							
19	Ad Valorem	7,126,594	(2,509,854)	(B)	4,616,740	-	Adj 16	4,616,740
20	Palo Verde Payroll Taxes	3,617,310	(102,805)	(D)	3,514,505	-	Adj 17	3,514,505
21	Sales and Use Tax	-	-		-	-		-
22	Other Taxes	-	-		-	-		-
23	Total Arizona	10,743,904	(2,612,659)		8,131,245	-		8,131,245
24	Total Taxes Other than Income Taxes (E)	\$ 88,172,011	\$ (861,555)		\$ 87,310,457	\$ 10,100,304		\$ 97,410,761

Notes:
Amounts may not add or tie to other schedules due to rounding.

FOOTNOTE EXPLANATIONS:

- (A) Adjusted to reflect payroll levels in Test Year Period. See WP/A-3, Adjustment 17, page 2, line 18, column (b).
- (B) Adjustments to record ad valorem taxes at a rate consistent with plant in service values for the Test Year Period.
- (C) Adjustments to record revenue related taxes at levels consistent with revenues as Adjusted Under Current Rates and in the Test Year Period. See WP/A-3 Adjustments 18 to 22, line 5, column (b).
- (D) Adjustment related to Palo Verde payroll taxes.
See WP/A-3 Adjustment 17, column (b), sum of lines 2 and 3.
- (E) Regulatory Commission Fees recorded in FERC Account 928000, prusuant to FERC Docket No. PA19-3-00.
The total on line 24, column (b), less the Regulatory Commission Fees, ties to Schedule A, line 22, column (b).

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Beginning Balance			Ending Balance							
Line No	Kind of Taxes	Taxes Accrued Account 236	Taxes Prepaid Account 165	Taxes Accrued Acct. 236 Base Period 09/30/2025	Taxes Paid in Base Period 09/30/2025	Adjustment	Taxes Accrued Account 236	Taxes Prepaid Account 165	Electric Accounts 408.1 (A)	Extraordinary Items 409.3	Adjustment to Retained Earnings 439	Other Accounts
1	FEDERAL:											
2	Payroll and Unemployment Taxes	\$ 60,055	\$ -	\$ -	\$ -	\$ -	\$ 73,739	\$ -	\$ 7,078,720	\$ -	\$ -	\$ (7,078,720)
4	Total Federal	60,055	-	-	-	-	73,739	-	7,078,720	-	-	(7,078,720)
5	STATE, COUNTY & LOCAL - TEXAS											
6	Ad Valorem	17,216,177	-	18,701,722	21,075,676	-	19,590,131	-	21,829,625	-	-	(3,127,903)
7	Gross Receipts	5,052,730	-	13,458,373	12,738,803	-	4,333,160	-	12,019,234	-	-	1,439,139
9	Use Tax	1,496,339	-	15,341,411	14,980,853	-	-	-	54,361	-	-	15,287,050
10	Regulatory Commission	-	-	-	-	-	-	-	-	-	-	-
11	Franchise Fees (OSR)	12,314,390	8,726	32,503,625	30,729,339	-	10,540,530	8,300	28,955,904	-	-	3,547,721
12	Total Texas	36,079,636	8,726	80,005,131	79,524,671	-	34,463,821	8,300	62,859,124	-	-	17,146,007
13	STATE, COUNTY & LOCAL - NEW MEXICO											
14	Ad Valorem	4,078,412	363	3,956,750	4,557,777	-	4,679,448	354	5,156,673	-	-	(1,199,923)
16	Compensating	(38,212)	-	1,005,103	1,072,257	-	28,942	-	97,737	-	-	907,366
17	Regulatory Commission	-	-	-	-	-	-	-	-	-	-	-
18	Franchise Fees (OSR)	1,081,560	-	4,057,136	3,975,613	-	1,000,037	-	106,694	-	-	3,950,442
20	Other Taxes	-	-	(21,295)	(21,295)	-	-	-	(21,335)	-	-	40
21	Total New Mexico	5,121,760	363	8,997,694	9,584,352	-	5,708,427	354	5,339,769	-	-	3,657,925
22	STATE, COUNTY & LOCAL - ARIZONA											
23	Ad Valorem	5,900,634	-	7,537,642	7,332,118	-	5,695,110	-	7,126,594	-	-	411,048
24	Palo Verde Payroll Taxes	-	-	3,833,037	3,833,037	-	-	-	3,617,310	-	-	215,727
25	Sales and Use Tax	254	-	(2,270)	254	-	2,778	-	-	-	-	(2,270)
27	Other Taxes	-	-	-	-	-	-	-	-	-	-	-
28	Total Arizona	5,900,888	-	11,368,409	11,165,409	-	5,697,888	-	10,743,904	-	-	624,505
29	Total Taxes Other than Federal and State Income Taxes	\$ 47,162,339	\$ 9,089	\$ 100,371,234	\$ 100,274,432	\$ -	\$ 45,943,875	\$ 8,654	\$ 86,021,517	\$ -	\$ -	\$ 14,349,717

Notes:
(A) Agrees to Schedule H-8 Page 1, column (b).
Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-9: FEDERAL INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
 PAGE 1 OF 8

Line No.	(a) Description	(b) Base Period	(c) Test Year Adjustments	(d) FN Ref.	(e) Adjusted Under Current Rates	(f) Jurisdictional Revenue Adjustments	(g) FN Ref.	(h) Test Year Period
1	Return	\$ 216,492,217	\$ (41,789,297)	(A)	\$ 174,702,920	\$ 166,273,172	(E)	\$ 340,976,092
	Deduct:							
2	Interest	100,080,622	(6,585,292)		93,495,330	5,005,593		98,500,923
3	AEFUDC Depreciation	4,572,976	1,980,328	(D)	6,553,304	-		6,553,304
4	Amortization of Investment Tax Credits	2,010,163	156,044	(B)	2,166,207	-		2,166,207
5	Amortization of Excess Deferred Income Taxes	401,490	269,861	(C)	671,351	-		671,351
6	Amortization of Excess TCJA	10,650,867	(5,148,037)	(C)	5,502,830	-		5,502,830
7	Research and Development Credit	1,216,686	-		1,216,686	-		1,216,686
8	Other Permanent Differences	1,114,456	(1,114,456)		-	-		-
	Add:							
9	Amortization of Excess ADSIT	1,275,860	(224,755)	(C)	1,051,105	-		1,051,105
10	Business Meals Not Deductible	117,048	(9,400)		107,648	-		107,648
11	Other Permanent Differences	2,981,571	7,380,952		10,362,523	-		10,362,523
12	Taxable Component of Return	100,819,436	(24,200,948)		76,618,489	161,267,579		237,886,068
13	Tax Factor (1/.79)(.21)	26.5822785%	26.5822785%		26.5822785%	26.5822785%		26.5822785%
14	Federal Income Taxes Before Adjustments	26,800,103	(6,433,163)		20,366,940	42,868,597		63,235,537
	Deduct:							
15	Amortization of Investment Tax Credits	2,010,163	156,044	(B)	2,166,207	-		2,166,207
16	Amortization of Excess Deferred Income Taxes	401,490	269,861	(C)	671,351	-		671,351
16	Amortization of Excess TCJA	10,650,867	(5,148,037)	(C)	5,502,830	-		5,502,830
17	Other	2,180,219	(2,501,138)		(320,919)	23		(320,896)
	Add:							
18	Amortization of Accum. Deferred State Inc. Taxes	1,275,860	(224,756)	(C)	1,051,104	-		1,051,104
19	Other	15	1		16	-		16
20	Total Federal Income Taxes	\$ 12,833,239	\$ 565,352		\$ 13,398,591	\$ 42,868,574		\$ 56,267,165

Notes:

See Footnote explanations on page 2 of 8.
 Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-9: FEDERAL INCOME TAXES
SPONSOR: TANERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
PAGE 2 OF 8

FOOTNOTE EXPLANATIONS:

(A) This amount agrees to Schedule A, page 1, column (c), line 32.

(B) Refer to Workpaper H-13.1 for the calculation of the amortization of Investment Tax Credits for the Test Year Period.

(C) Refer to Workpaper H-9.2 for the calculation of the amortization of the Excess Deferred Income Taxes for the Test Year Period.

(D) Refer to Workpaper H-9.1 for the calculation of AEFUDC Depreciation for the Test Year Period.

(E) This amount agrees to Schedule A, page 1, column (e), line 32.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-9: FEDERAL INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
 PAGE 3 OF 8

Line No.	(a) Description	(b) Base Period	(c) Test Year Adjustments	(d) FN Ref.	(e) Adjusted Under Current Rates	(f) Jurisdictional Revenue Adjustments	(g) FN Ref.	(h) Test Year Period
1	Return	\$ 216,492,217	\$ (41,789,297)	(A)	\$ 174,702,920	\$ 166,273,172	(I)	\$ 340,976,092
	Deduct:							
2	Interest	100,080,622	(6,585,292)	(B)	93,495,330	5,005,625	(J)	98,500,955
3	AEFUDC Depreciation	4,572,976	1,980,328		6,553,304	-		6,553,304
4	Arizona Permanent Differences	155,438	-		155,438	-		155,438
5	Other Arizona Differences	-	-		-	-		-
6	Other state Income Taxes Included in Return	-	-		-	-		-
	Add:							
7	Arizona Tax Credits	210,557	-	(G)	210,557	-		210,557
8	Business Meals Not Deductible	117,048	(9,400)		107,648	-		107,648
9	Federal Income Taxes Included in Return	12,833,239	565,352	(L)	13,398,591	42,868,574	(N)	56,267,165
10	Other Arizona Differences	488,815	66,259		555,074	-		555,074
11	Other Permanent Differences	2,981,571	7,380,952		10,362,523	-		10,362,523
12	Other State Income taxes Included in Return	2,991,622	(746,090)	(K)	2,245,532	2,819,895	(K)	5,065,427
13	Taxable Component of Return	131,306,033	(29,927,260)		101,378,773	206,956,016		308,334,789
14	Tax Factor	0.6871418%	0.4979058%	(M)	0.4979058%	0.4979058%		0.4979058%
15	Arizona Income Taxes Before Adjustments	902,259	(397,488)		504,771	1,030,446		1,535,217
	Deduct:							
16	Other Arizona Differences	-	-		-	-		-
17	Arizona Tax Credits	-	-		-	-		-
	Add:							
18	Other	488,815	15,338		504,153	-		504,153
19	Tax Credits / Adjustments	210,557	-		210,557	-		210,557
20	Total Arizona Income Tax Expense	\$ 1,601,631	\$ (382,150)		\$ 1,219,481	\$ 1,030,446		\$ 2,249,927

Notes:

See Footnote explanations on page 4 of 8.
 Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-9: FEDERAL INCOME TAXES
SPONSOR: TANERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
PAGE 4 OF 8

FOOTNOTE EXPLANATIONS:

(A) TO (J) Refer to footnote explanations on page 2 of this Schedule.

(K) To reflect the New Mexico and Texas state income taxes as calculated in the rate making adjustments on pages 5 and 7 of this Schedule which are included in Return but not deductible in Arizona.

(L) Agrees to Schedule H-9, page 1, column (c), line 20.

(M) To update the apportionment factor in Arizona based on the factor calculated in the latest filed Arizona income tax return.

(N) Agrees to Schedule H-9, page 1, column (f), line 20.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-9: FEDERAL INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
 PAGE 5 OF 8

Line No.	(a) Description	(b) Base Period	(c) Test Year Adjustments	(d) FN Ref.	(e) Adjusted Under Current Rates	(f) Jurisdictional Revenue Adjustments	(g) FN Ref.	(h) Test Year Period
1	Return	\$ 216,492,217	\$ (41,789,297)	(A)	\$ 174,702,920	\$ 166,273,172	(I)	\$ 340,976,092
	Deduct:							
2	Interest	100,080,622	(6,585,292)	(B)	93,495,330	5,005,593	(J)	98,500,923
3	AEFUDC Depreciation	4,572,976	1,980,328		6,553,304	-		6,553,304
4	New Mexico Permanent Differences	3,254,606	-		3,254,606	-		3,254,606
5	Other New Mexico Differences	-	-		-	-		-
6	Other State Income Taxes Included in Return	-	-		-	-		-
	Add:							
7	Business Meals Not Deductible	117,048	(9,400)		107,648	-		107,648
8	Federal Income Taxes Included in Return	12,833,239	565,352	(L)	13,398,591	42,868,574	(N)	56,267,165
9	Other New Mexico Differences	238,133	(199,832)		38,301	-		38,301
10	Other Permanent Differences	2,981,571	7,380,952		10,362,523	-		10,362,523
11	Other State Income Taxes Included in Return	3,219,238	(574,475)	(K)	2,644,763	2,103,499	(K)	4,748,262
12	Taxable Component of Return	127,973,242	(30,021,736)		97,951,506	206,239,652		304,191,158
13	Tax Factor	0.8961544%	0.8469965%	(M)	0.8469965%	0.8469965%		0.8469965%
14	New Mexico Income Taxes Before Adjustments	1,146,838	(317,192)		829,646	1,746,843		2,576,488
	Deduct:							
15	Other New Mexico Differences	-	236,573		236,573	1		236,574
16	New Mexico Tax Credits and Adjustments	10,956	-		10,956	-		10,956
	Add:							
17	Other New Mexico Differences	238,133	-		238,133	-		238,133
18	Tax Credits / Adjustments	-	-		-	-		-
19	Total New Mexico Income Tax Expense	\$ 1,374,015	\$ (553,765)		\$ 820,250	\$ 1,746,842		\$ 2,567,091

Notes:

See Footnote explanations on page 6 of 8.
 Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-9: FEDERAL INCOME TAXES
SPONSOR: TANERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
PAGE 6 OF 8

FOOTNOTE EXPLANATIONS:

(A) TO (J) Refer to footnote explanations on page 2 of this Schedule.

(K) To reflect the Arizona and Texas state income taxes as calculated in the rate making adjustments on pages 3 and 7 of this Schedule which are included in Return but not deductible in New Mexico.

(L) Agrees to Schedule H-9, page 1, column (c), line 20.

(M) To update the apportionment factor in New Mexico based on the factor calculated in the latest filed New Mexico income tax return.

(N) Agrees to Schedule H-9, page 1, column (f), line 20.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-9: FEDERAL INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON

SCHEDULE H-9
 PAGE 7 OF 8

FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) Base Period	(c) Test Year Adjustments	(d) FN Ref.	(e) Adjusted Under Current Rates	(f) Jurisdictional Revenue Adjustments	(g) FN Ref.	(h) Test Year Period
1	Return	\$ 216,492,217	\$ (41,789,297)	(A)	\$ 174,702,920	\$ 166,273,172	(I)	\$ 340,976,092
	Deduct:							
2	Interest	100,080,622	(6,585,292)	(B)	93,495,330	5,005,593	(J)	98,500,923
3	AEFUDC Depreciation	4,572,976	1,980,328	(F)	6,553,304	-		6,553,304
4	Other Permanent Differences	-	-		-	-		-
5	Other State Income Taxes Included in Return	-	-	(K)	-	-	(K)	-
6	Other Texas Differences	1,170,166	577,826		1,747,992	-		1,747,992
	Add:							
7	Business Meals not Deductible	117,048	(9,400)		107,648	-		107,648
8	Texas Permanent Differences	470,151,481	-		470,151,481	-		470,151,481
9	Federal Income Taxes Included in Return	12,833,239	565,352	(L)	13,398,591	42,868,574	(N)	56,267,165
10	Other Permanent Differences	2,981,571	7,380,952		10,362,523	-		10,362,523
11	Other Texas Differences	-	-		-	-		-
12	Other State Income Taxes Included in Return	2,975,646	(935,915)		2,039,731	2,777,288		4,817,019
13	Taxable Component of Return	599,727,438	(30,761,170)		568,966,268	206,913,441		775,879,709
14	Tax Factor	0.4647685%	0.5186006%	(M)	0.5186006%	0.5186006%		0.5186006%
15	Texas Income Taxes Before Adjustments	2,787,344	163,318		2,950,662	1,073,054		4,023,717
	Deduct:							
16	Other Texas Differences	1,170,166	355,825		1,525,991	-		1,525,991
17	Texas Tax Credits / Adjustments	-	-		-	-		-
	Add:							
18	Other Texas Differences	-	-		-	-		-
19	Tax Credits / Adjustments	428	182		610	(1)		609
20	Total Texas Income Tax Expense	\$ 1,617,606	\$ (192,325)		\$ 1,425,281	\$ 1,073,053		\$ 2,498,335

Notes:

See Footnote explanations on page 8 of 8.

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-9: FEDERAL INCOME TAXES
SPONSOR: TANERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-9
PAGE 8 OF 8

FOOTNOTE EXPLANATIONS:

(A) TO (J) Refer to footnote explanations on page 2 of this Schedule.

(K) To reflect the New Mexico and Arizona state income taxes as calculated in the rate making adjustments on pages 3 and 5 of this Schedule which are included in Return but not deductible in Texas.

(L) Agrees to Schedule H-9, page 1, column (c), line 20.

(M) To update the apportionment factor in Texas based on the factor calculated in the latest filed Texas income tax return.

(N) Agrees to Schedule H-9, page 1, column (f), line 20.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-10: RECONCILIATION OF TEST YEAR
BOOK NET INCOME TO TAXABLE NET INCOME
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) Per Book	(c) Adjustments to Remove Non-Operating Income (N)	(d) Base Period	(e) Test Year Adjustments	(f) FN Ref.	(g) Adjusted Under Current Rates	(h) Jurisdictional Revenue Adjustments	(i) FN Ref.	(j) Test Year Period
1	Operating Income	\$ 216,492,227	\$ -	\$ 216,492,227	\$ (41,789,297)	(A)	\$ 174,702,930	166,273,172	(E)	\$ 340,976,102
2	Non-Operating Incomewithout Interest Expense	38,778,692	(38,778,692)	-	-					-
3	Interest Expense	(100,080,622)	-	(100,080,622)	6,585,292		(93,495,330)	(5,005,593)		(98,500,923)
4	Net Income	155,190,297	(38,778,692)	116,411,605	(35,204,005)		81,207,600	161,267,579		242,475,179
5	Federal Income Tax Expense	26,081,557	(13,248,330)	12,833,227	565,347	(B)	13,398,574	42,868,574	(F)	56,267,148
	Taxable Income not Recorded on Books:									
6	Capitalized Construction Interest	54,116,904		54,116,904	-		54,116,904			54,116,904
7	Contributions in Aid of Construction	2,704,026		2,704,026	-		2,704,026			2,704,026
8	Decommissioning Trust Interest Net of Fees	(27,326,591)	27,326,591	-	-		-			-
9	Other - Permanent Differences	471,912	(471,912)	-	54		54	(88)		(34)
10	Other - Temporary Differences	2,237,015	-	2,237,015	-		2,237,015			2,237,015
	Expenses on Books not Deducted on Return:									
11	Amortization of Debt Costs	376,931	-	376,931	-		376,931			376,931
12	Coal Reclamation Costs	385,853	-	385,853	-		385,853			385,853
13	Deferred Fuel	16,829,734	-	16,829,734	-		16,829,734			16,829,734
14	Lobbying	459,677	(459,677)	-	-		-			-
15	Meals and Entertainment	117,050	-	117,050	(9,400)		107,650			107,650
16	Other	6,793	(6,793)	-	-		-			-
17	SFAS 143 - Asset Retirement Obligation	16,466,168	-	16,466,168	-		16,466,168			16,466,168
18	State Income Taxes	736,565	(1,313)	735,252	-	(C)	735,252			735,252
19	Taxes Other than Income Taxes	1,950,391	-	1,950,391			1,950,391			1,950,391
20	Subtotal	\$ 250,804,282	\$ (25,640,126)	\$ 225,164,156	\$ (34,648,004)		\$ 190,516,152	\$ 204,136,065		\$ 394,652,217
	Income on Books not Included in Return:									
21	AFUDC	5,173,120	6,293,283	11,466,403	1,980,328	(D)	13,446,731			13,446,731
22	Unbilled Revenue	1,708,186		1,708,186	-		1,708,186			1,708,186
	Deductions in Return not Charged Against Books:									
23	Decommissioning Costs	724,399		724,399	-		724,399			724,399
24	Depreciation and Basis Differences - Permanent	-		-	-		-			-
25	Depreciation and Basis Differences - Temporary	57,692,551		57,692,551	-		57,692,551			57,692,551
26	Employee Benefits - Permanent	-		-	-		-			-
27	Employee Benefits - Temporary	3,920,110		3,920,110	-		3,920,110			3,920,110
28	Repair Allowance	31,283,393		31,283,393	-		31,283,393			31,283,393
29	Section 174 R&D	8,621,848		8,621,848	-		8,621,848			8,621,848
30	Federal Taxable Income (Loss)	\$ 141,680,675	\$ (31,933,409)	\$ 109,747,266	\$ (36,628,332)		\$ 73,118,934	\$ 204,136,065		\$ 277,254,998

Notes:
See footnote explanations on page 2.
Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-10: RECONCILIATION OF TEST YEAR
BOOK NET INCOME TO TAXABLE NET INCOME
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-10
PAGE 2 OF 2

FOOTNOTE EXPLANATIONS:

- (A) This amount agrees to Schedule A, page 1, column (c), line 32 .
- (B) Agrees to Schedule H-9, page 1, column (c), line 20.
- (C) This amount agrees to Schedule A, page 1, column (c), line 27 .
- (D) Refer to WORKPAPER H-9.1 for the calculation of AEFUDC Depreciation for the Test Year Period.
- (E) Agrees to Schedule A, page 1, column (e), line 32.
- (F) Agrees to Schedule H-9, page 1, column (f), line 20.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-11: CONSOLIDATED FEDERAL RETURN
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

This schedule is not applicable. EPE files its income taxes as a corporation and as a party to a consolidated group. EPE is a wholly-owned subsidiary of Sun Jupiter Holdings, LLC. Although EPE is part of a consolidated return for federal and state income tax filings, it continues to calculate its utility taxes on a stand-alone basis.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) Base Period	(c) PVNGS Unit 3 Removal	(d) Adjustments to Plant In Service Other than PVNGS Unit 3	(e) Elimination for Corresponding Assets/Liabilities not in Rate Base	(f) Test Year Adjustments (A)	(g) Adjusted Under Current Rates	(h) Jurisdictional Revenue Adjustments	(i) Test Year Period
FEDERAL DEFERRED DEBITS:									
ACCOUNT 190000 ACCUM DEF INCOME TAXES									
1	Alternative Minimum Tax Credit Carryforward	-			-	-	-		-
2	AOCI Amortization of Debt Costs	2,708,563			-	-	2,708,563		2,708,563
3	AOCI Decommissioning Costs	(214,078)			214,078	214,078	-		-
4	AOCI Retirement Plans	6,054,002			(6,054,002)	(6,054,002)	-		-
5	Capitalized Interest	54,008,044			(29,647,428)	(29,647,428)	24,360,616		24,360,616
6	Contributions In Aid of Construction	15,409,740			-	-	15,409,740		15,409,740
7	Coal Reclamation Costs	(221,302)			221,302	221,302	-		-
8	Decommissioning Costs	92,400			(92,400)	(92,400)	-		-
9	Deferred Fuel FERC	9,770			(9,770)	(9,770)	-		-
10	Deferred Fuel NM	2,987,040			(2,987,040)	(2,987,040)	-		-
11	Deferred Fuel TX	5,312,155			(5,312,155)	(5,312,155)	-		-
12	Depreciation Differences	803,899			-	-	803,899		803,899
13	Excess Deferred Taxes	54,366,876			-	-	54,366,876		54,366,876
14	ITC	2,924,673			(2,924,673)	(2,924,673)	-		-
15	NOL Carryforward - AZ	-			-	-	-		-
16	NOL Carryforward - Federal	-			-	-	-		-
17	NOL Carryforward - NM	-			-	-	-		-
18	Other	4,150,058			(3,420,107)	(3,420,107)	729,951		729,951
19	Other Employee Benefits	8,131,607			(4,468,636)	(4,468,636)	3,662,971		3,662,971
20	R & D Credit	63,190			-	-	63,190		63,190
21	Retirement Plans	1,425,762			(1,425,762)	(1,425,762)	-		-
22	SFAS 143 Asset Retirement Obligation	39,479,503			(39,479,503)	(39,479,503)	-		-
23	Taxes Other Than Federal Income Tax	44,050			-	-	44,050		44,050
24	Unbilled Revenue	906,018			(906,018)	(906,018)	-		-
25	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	198,441,970	-	-	(96,292,114)	(96,292,114)	102,149,856	-	102,149,856
FEDERAL DEFERRED CREDITS:									
ACCOUNT 282000 ADIT-OTHER PROPERTY									
26	ABFUDC - CWIP	(9,748,131)			9,748,131	9,748,131	-		-
27	AEFUDC	(22,827,960)			22,827,960	22,827,960	-		-
28	AEFUDC - CWIP	(3,056,702)			3,056,702	3,056,702	-		-
29	Decommissioning Costs	(30,188,701)			30,188,701	30,188,701	-		-
30	Depreciation Differences	(420,218,118)	38,739,242	(15,712,027)	(6,631,736)	16,395,479	(403,822,639)		(403,822,639)
31	Other	-			-	-	-		-
32	Repair Allowance	(67,792,815)			-	-	(67,792,815)		(67,792,815)
33	Section 174 R&D	(14,906,193)			-	-	(14,906,193)		(14,906,193)
34	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	(568,738,620)	38,739,242	(15,712,027)	59,189,758	82,216,973	(486,521,647)	-	(486,521,647)

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) Base Period	(c) PVNGS Unit 3 Removal	(d) Adjustments to Plant In Service Other than PVNGS Unit 3	(e) Elimination for Corresponding Assets/Liabilities not in Rate Base	(f) Test Year Adjustments (A)	(g) Adjusted Under Current Rates	(h) Jurisdictional Revenue Adjustments	(i) Test Year Period
FEDERAL DEFERRED OTHER: ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER									
35	AEFUDC	(6,663,203)			6,663,203	6,663,203	-		-
36	AEFUDC - CWIP	(892,214)			892,214	892,214	-		-
37	Amortization of Debt Costs	(1,836,708)			-	-	(1,836,708)		(1,836,708)
38	Decommissioning Costs	(28,723,101)			28,723,101	28,723,101	-		-
39	Deferred Fuel FERC	-			-	-	-		-
40	Deferred Fuel NM	111,814			(111,814)	(111,814)	-		-
41	Deferred Fuel TX	-			-	-	-		-
42	Excess Deferred Taxes	(4,244,985)			-	-	(4,244,985)		(4,244,985)
43	Other	(2,051,188)			-	-	(2,051,188)		(2,051,188)
44	Taxes Other Than Federal Income Tax	1,357,159			-	-	1,357,159		1,357,159
45	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	(42,942,426)	-	-	36,166,704	36,166,704	(6,775,722)	-	(6,775,722)
46	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(413,239,076)	38,739,242	(15,712,027)	(935,652)	22,091,563	(391,147,513)	-	(391,147,513)

Notes:
 (A) Refer to WP H-12/1 for adjustment and elimination explanations.
 Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) Sep-24 Balance	(c) Oct-24 Debits	(d) Oct-24 Credits	(e) Oct-24 Balance	(f) Nov-24 Debits	(g) Nov-24 Credits	(h) Nov-24 Balance
	FEDERAL DEFERRED DEBITS:							
	ACCOUNT 190000 ACCUM DEF INCOME TAXES							
1	Alternative Minimum Tax Credit Carryforward	-			-			-
2	AOCI Amortization of Debt Costs	2,916,891		(15,655)	2,901,236		(15,655)	2,885,581
3	AOCI Decommissioning Costs	(192,220)	17,239		(174,981)	15,980		(159,001)
4	AOCI Retirement Plans	7,990,460	88,581		8,079,041	88,581		8,167,622
5	Capitalized Interest	41,774,837		(32,465)	41,742,372	5,009,719		46,752,091
6	Contributions In Aid of Construction	14,796,640	299,904		15,096,544		(3,030)	15,093,514
7	Coal Reclamation Costs	(308,435)	6,705		(301,730)	6,705		(295,025)
8	Decommissioning Costs	2,616,689	35,513		2,652,202		(61,848)	2,590,354
9	Deferred Fuel FERC	59,693	9,784		69,477		(11,493)	57,984
10	Deferred Fuel NM	532,299	67,311		599,610		(4,722)	594,888
11	Deferred Fuel TX	4,777,095	2,310,075		7,087,170	1,996,345		9,083,515
12	Depreciation Differences	787,134	828		787,962	833		788,795
13	Excess Deferred Taxes	57,500,158		(31,798)	57,468,360		(273,474)	57,194,886
14	ITC	3,459,024		(41,104)	3,417,920		(41,104)	3,376,816
15	NOL Carryforward - AZ	-			-			-
16	NOL Carryforward - Federal	-			-			-
17	NOL Carryforward - NM	-			-			-
18	Other	3,830,244	176,938	(169)	4,007,013	787,828		4,794,841
19	Other Employee Benefits	6,910,200		(425,557)	6,484,643		(323,656)	6,160,987
20	R & D Credit	63,190			63,190		-	63,190
21	Retirement Plans	3,549,369		(217,067)	3,332,302		(107,523)	3,224,779
22	SFAS 143 Asset Retirement Obligation	35,753,942	269,213		36,023,155	269,228		36,292,383
24	Taxes Other Than Federal Income Tax	44,641			44,641			44,641
25	Unbilled Revenue	1,291,532			1,291,532			1,291,532
26	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	188,153,383	3,282,091	(763,815)	190,671,659	8,175,219	(842,505)	198,004,373

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) Sep-24 Balance	(c) Oct-24 Debits	(d) Oct-24 Credits	(e) Oct-24 Balance	(f) Nov-24 Debits	(g) Nov-24 Credits	(h) Nov-24 Balance
	FEDERAL DEFERRED CREDITS:							
	ACCOUNT 282000 ADIT-OTHER PROPERTY							
27	ABFUDC - CWIP	(8,189,444)		(325,976)	(8,515,420)		(384,996)	(8,900,416)
28	AEFUDC	(21,751,037)	68,228		(21,682,809)		(74,170)	(21,756,979)
29	AEFUDC - CWIP	(4,492,291)		(68,766)	(4,561,057)		(51,615)	(4,612,672)
30	Decommissioning Costs	(29,994,167)		-	(29,994,167)		(51,382)	(30,045,549)
31	Depreciation Differences	(406,868,456)		(1,006,223)	(407,874,679)		(1,812,654)	(409,687,333)
32	Other				-			-
33	Repair Allowance	(60,715,827)		(159,337)	(60,875,164)		(2,001,231)	(62,876,395)
34	Section 174 R&D	(12,956,294)	22,708		(12,933,586)		(132,680)	(13,066,266)
35	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	(544,967,516)	90,936	(1,560,302)	(546,436,882)	-	(4,508,728)	(550,945,610)
	FEDERAL DEFERRED OTHER:							
	ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER							
36	AEFUDC	(6,347,668)	19,911		(6,327,757)		(21,072)	(6,348,829)
37	AEFUDC - CWIP	(1,310,998)		(20,068)	(1,331,066)		(15,063)	(1,346,129)
38	Amortization of Debt Costs	(1,918,886)	37,712		(1,881,174)		(36,614)	(1,917,788)
39	Decommissioning Costs	(25,802,479)	2,345,352		(23,457,127)	2,142,465		(21,314,662)
40	Deferred Fuel FERC	-	-		-	-		-
41	Deferred Fuel NM	(751,475)	310,622		(440,853)	148,950		(291,903)
42	Deferred Fuel TX	-	-		-	-		-
43	Excess Deferred Taxes	(4,892,991)	49,846		(4,843,145)	49,846		(4,793,299)
44	Other	(2,229,317)		(930,783)	(3,160,100)		(169,957)	(3,330,057)
45	Taxes Other Than Federal Income Tax	916,355	1,282,765		2,199,120		(841,551)	1,357,569
46	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	(42,337,459)	4,046,208	(950,851)	(39,242,102)	2,341,261	(1,084,257)	(37,985,098)
47	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(399,151,592)	7,419,235	(3,274,968)	(395,007,325)	10,516,480	(6,435,490)	(390,926,335)

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(i) Dec-24 Debits	(j) Dec-24 Credits	(k) Dec-24 Balance	(l) Jan-25 Debits	(m) Jan-25 Credits	(n) Jan-25 Balance	(o) Feb-25 Debits
	FEDERAL DEFERRED DEBITS:							
	ACCOUNT 190000 ACCUM DEF INCOME TAXES							
1	Alternative Minimum Tax Credit Carryforward			-			-	
2	AOCI Amortization of Debt Costs		(31,825)	2,853,756		(13,585)	2,840,171	
3	AOCI Decommissioning Costs		(860)	(159,861)		(13,014)	(172,875)	
4	AOCI Retirement Plans		(2,521,076)	5,646,546	44,360		5,690,906	43,175
5	Capitalized Interest	1,890,193		48,642,284	6,563,530		55,205,814	
6	Contributions In Aid of Construction		(1,467,589)	13,625,925	325,610		13,951,535	382,558
7	Coal Reclamation Costs	13,410		(281,615)	6,665		(274,950)	6,706
8	Decommissioning Costs		(1,736,044)	854,310	-		854,310	-
9	Deferred Fuel FERC		(47,047)	10,937		(10,937)	-	-
10	Deferred Fuel NM		(58,401)	536,487	199,795		736,282	168,218
11	Deferred Fuel TX		(2,432,309)	6,651,206		(275,287)	6,375,919	1,057,023
12	Depreciation Differences	1,681		790,476	1,568		792,044	1,458
13	Excess Deferred Taxes		(548,172)	56,646,714		(263,952)	56,382,762	
14	ITC		(82,207)	3,294,609		(41,104)	3,253,505	
15	NOL Carryforward - AZ			-			-	
16	NOL Carryforward - Federal			-			-	
17	NOL Carryforward - NM			-			-	
18	Other	9	(528,437)	4,266,413	2,430		4,268,843	
19	Other Employee Benefits	1,058,100		7,219,087	461,323		7,680,410	610,621
20	R & D Credit	-		63,190	-		63,190	
21	Retirement Plans		(96,839)	3,127,940	63,629		3,191,569	47,438
22	SFAS 143 Asset Retirement Obligation	538,498		36,830,881	299,214		37,130,095	293,862
24	Taxes Other Than Federal Income Tax	-		44,641		(591)	44,050	
25	Unbilled Revenue	-	(385,890)	905,642	132		905,774	-
26	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	3,501,891	(9,936,696)	191,569,568	7,968,256	(618,470)	198,919,354	2,611,059

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(i) Dec-24 Debits	(j) Dec-24 Credits	(k) Dec-24 Balance	(l) Jan-25 Debits	(m) Jan-25 Credits	(n) Jan-25 Balance	(o) Feb-25 Debits
FEDERAL DEFERRED CREDITS:								
ACCOUNT 282000 ADIT-OTHER PROPERTY								
27	ABFUDC - CWIP	3,390,239		(5,510,177)		(401,227)	(5,911,404)	
28	AEFUDC		(2,003,369)	(23,760,348)	62,412		(23,697,936)	108,747
29	AEFUDC - CWIP	2,521,949		(2,090,723)		(41,817)	(2,132,540)	
30	Decommissioning Costs		(25,460)	(30,071,009)		(16,972)	(30,087,981)	
31	Depreciation Differences		(4,938,960)	(414,626,293)		(785,714)	(415,412,007)	
32	Other			-			-	
33	Repair Allowance		(1,195,294)	(64,071,689)		(400,462)	(64,472,151)	
34	Section 174 R&D	495,546		(12,570,720)	37,280		(12,533,440)	34,017
35	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	6,407,734	(8,163,083)	(552,700,959)	99,692	(1,646,192)	(554,247,459)	142,764
FEDERAL DEFERRED OTHER:								
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER								
36	AEFUDC		(574,657)	(6,923,486)	6,347		(6,917,139)	31,742
37	AEFUDC - CWIP	725,423		(620,706)		(1,756)	(622,462)	
38	Amortization of Debt Costs		(71,722)	(1,989,510)	21,210		(1,968,300)	15,805
39	Decommissioning Costs		(131,336)	(21,445,998)		(1,758,840)	(23,204,838)	
40	Deferred Fuel FERC		-	-		(28,057)	(28,057)	9,213
41	Deferred Fuel NM		(153,450)	(445,353)		(385,127)	(830,480)	263,825
42	Deferred Fuel TX	-		-		-	-	-
43	Excess Deferred Taxes	99,700		(4,693,599)	49,846		(4,643,753)	49,846
44	Other	1,639,236		(1,690,821)	181,488		(1,509,333)	
45	Taxes Other Than Federal Income Tax		(1,461,479)	(103,910)		(24,152)	(128,062)	
46	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	2,464,359	(2,392,644)	(37,913,383)	258,891	(2,197,932)	(39,852,424)	370,431
47	TOTAL ACCUMULATED DEFERRED INCOME TAXES	12,373,984	(20,492,423)	(399,044,774)	8,326,839	(4,462,594)	(395,180,529)	3,124,254

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(p) Feb-25 Credits	(q) Feb-25 Balance	(r) March-25 Debits	(s) March-25 Credits	(t) March-25 Balance	(u) April-25 Debits	(v) April-25 Credits
	FEDERAL DEFERRED DEBITS:							
	ACCOUNT 190000 ACCUM DEF INCOME TAXES							
1	Alternative Minimum Tax Credit Carryforward		-			-		
2	AOCI Amortization of Debt Costs	(16,185)	2,823,986		(16,185)	2,807,801		(16,185)
3	AOCI Decommissioning Costs	(2,794)	(175,669)	19,366		(156,303)		(1,860)
4	AOCI Retirement Plans		5,734,081	43,175		5,777,256	43,175	
5	Capitalized Interest	(5,975,005)	49,230,809	591,170		49,821,979	732,802	
6	Contributions In Aid of Construction		14,334,093		(35,287)	14,298,806		(68,161)
7	Coal Reclamation Costs		(268,244)	6,706		(261,538)	6,706	
8	Decommissioning Costs		854,310		(160,763)	693,547		(79,729)
9	Deferred Fuel FERC		-	24,308		24,308	15,287	
10	Deferred Fuel NM		904,500	35,152		939,652		(17,558)
11	Deferred Fuel TX		7,432,942	1,714,330		9,147,272		(979,524)
12	Depreciation Differences		793,502	1,465		794,967	1,472	
13	Excess Deferred Taxes	(235,239)	56,147,523		(254,379)	55,893,144		(254,379)
14	ITC	(41,104)	3,212,401		(41,104)	3,171,297		(41,104)
15	NOL Carryforward - AZ		-			-		
16	NOL Carryforward - Federal		-			-		
17	NOL Carryforward - NM		-			-		
18	Other	(30,244)	4,238,599		(95,485)	4,143,114	42,490	
19	Other Employee Benefits		8,291,031		(2,343,616)	5,947,415	314,089	
20	R & D Credit		63,190		-	63,190	-	
21	Retirement Plans		3,239,007		(697,027)	2,541,980		(218,124)
22	SFAS 143 Asset Retirement Obligation		37,423,957	293,726		37,717,683	293,890	
24	Taxes Other Than Federal Income Tax		44,050	-		44,050	-	
25	Unbilled Revenue		905,774	-		905,774	244	
26	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	(6,300,571)	195,229,842	2,729,398	(3,643,846)	194,315,394	1,450,155	(1,676,624)

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(p) Feb-25 Credits	(q) Feb-25 Balance	(r) March-25 Debits	(s) March-25 Credits	(t) March-25 Balance	(u) April-25 Debits	(v) April-25 Credits
	FEDERAL DEFERRED CREDITS:							
	ACCOUNT 282000 ADIT-OTHER PROPERTY							
27	ABFUDC - CWIP	(468,615)	(6,380,019)		(487,085)	(6,867,104)		(467,362)
28	AEFUDC		(23,589,189)	108,747		(23,480,442)	108,747	
29	AEFUDC - CWIP	(70,845)	(2,203,385)		(73,510)	(2,276,895)		(109,134)
30	Decommissioning Costs	(12,590)	(30,100,571)		(12,590)	(30,113,161)		(12,590)
31	Depreciation Differences	(424,789)	(415,836,796)		(629,572)	(416,466,368)		(545,476)
32	Other		-			-		
33	Repair Allowance	(415,083)	(64,887,234)		(415,083)	(65,302,317)		(415,083)
34	Section 174 R&D		(12,499,423)	34,910		(12,464,513)	34,910	
35	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	(1,391,922)	(555,496,617)	143,657	(1,617,840)	(556,970,800)	143,657	(1,549,645)
	FEDERAL DEFERRED OTHER:							
	ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER							
36	AEFUDC		(6,885,397)	31,742		(6,853,655)	31,742	
37	AEFUDC - CWIP	(20,679)	(643,141)		(21,457)	(664,598)		(31,855)
38	Amortization of Debt Costs		(1,952,495)	15,209		(1,937,286)	22,694	
39	Decommissioning Costs	(364,587)	(23,569,425)	2,620,155		(20,949,270)		(270,787)
40	Deferred Fuel FERC		(18,844)	18,844		-		-
41	Deferred Fuel NM		(566,655)	453,092		(113,563)	73,946	
42	Deferred Fuel TX		-	-		-	-	
43	Excess Deferred Taxes		(4,593,907)	49,846		(4,544,061)	49,846	
44	Other	(23,532)	(1,532,865)		(1,296,559)	(2,829,424)		(631,582)
45	Taxes Other Than Federal Income Tax	(652,316)	(780,378)	636,283		(144,095)		(249,585)
46	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	(1,061,114)	(40,543,107)	3,825,171	(1,318,016)	(38,035,952)	178,228	(1,183,809)
47	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(8,753,607)	(400,809,882)	6,698,226	(6,579,702)	(400,691,358)	1,772,040	(4,410,078)

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(w) April-25 Balance	(x) May-25 Debits	(y) May-25 Credits	(z) May-25 Balance	(aa) Jun-25 Debits	(ab) Jun-25 Credits	(ac) Jun-25 Balance
	FEDERAL DEFERRED DEBITS:							
	ACCOUNT 190000 ACCUM DEF INCOME TAXES							
1	Alternative Minimum Tax Credit Carryforward	-			-			-
2	AOCI Amortization of Debt Costs	2,791,616		(16,185)	2,775,431		(16,717)	2,758,714
3	AOCI Decommissioning Costs	(158,163)		(18,304)	(176,467)		(16,831)	(193,298)
4	AOCI Retirement Plans	5,820,431	43,175		5,863,606	54,973		5,918,579
5	Capitalized Interest	50,554,781	690,038		51,244,819	683,996		51,928,815
6	Contributions In Aid of Construction	14,230,645	329,068		14,559,713	249,347		14,809,060
7	Coal Reclamation Costs	(254,832)	6,706		(248,126)	6,706		(241,420)
8	Decommissioning Costs	613,818		(122,346)	491,472		(132,804)	358,668
9	Deferred Fuel FERC	39,595		(23,945)	15,650		(15,650)	-
10	Deferred Fuel NM	922,094	2,397,856		3,319,950	9,308		3,329,258
11	Deferred Fuel TX	8,167,748		(926,191)	7,241,557		(2,156,428)	5,085,129
12	Depreciation Differences	796,439	1,478		797,917	1,485		799,402
13	Excess Deferred Taxes	55,638,765		(254,379)	55,384,386		(254,379)	55,130,007
14	ITC	3,130,193		(41,104)	3,089,089		(41,104)	3,047,985
15	NOL Carryforward - AZ	-			-			-
16	NOL Carryforward - Federal	-			-			-
17	NOL Carryforward - NM	-			-			-
18	Other	4,185,604	13,321		4,198,925	43,128		4,242,053
19	Other Employee Benefits	6,261,504	535,283		6,796,787	474,455		7,271,242
20	R & D Credit	63,190	-		63,190	-		63,190
21	Retirement Plans	2,323,856		(185,479)	2,138,377		(143,083)	1,995,294
22	SFAS 143 Asset Retirement Obligation	38,011,573	292,848		38,304,421	293,335		38,597,756
24	Taxes Other Than Federal Income Tax	44,050	-		44,050	-		44,050
25	Unbilled Revenue	906,018	-		906,018	-		906,018
26	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	194,088,925	4,309,773	(1,587,933)	196,810,765	1,816,733	(2,776,996)	195,850,502

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(w) April-25 Balance	(x) May-25 Debits	(y) May-25 Credits	(z) May-25 Balance	(aa) Jun-25 Debits	(ab) Jun-25 Credits	(ac) Jun-25 Balance
FEDERAL DEFERRED CREDITS:								
ACCOUNT 282000 ADIT-OTHER PROPERTY								
27	ABFUDC - CWIP	(7,334,466)		(482,637)	(7,817,103)		(546,357)	(8,363,460)
28	AEFUDC	(23,371,695)	108,747		(23,262,948)	108,747		(23,154,201)
29	AEFUDC - CWIP	(2,386,029)		(114,452)	(2,500,481)		(129,727)	(2,630,208)
30	Decommissioning Costs	(30,125,751)		(12,590)	(30,138,341)		(12,590)	(30,150,931)
31	Depreciation Differences	(417,011,844)		(873,850)	(417,885,694)		(682,652)	(418,568,346)
32	Other	-			-			-
33	Repair Allowance	(65,717,400)		(415,083)	(66,132,483)		(415,083)	(66,547,566)
34	Section 174 R&D	(12,429,603)	34,910		(12,394,693)	34,910		(12,359,783)
35	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	(558,376,788)	143,657	(1,898,612)	(560,131,743)	143,657	(1,786,409)	(561,774,495)
FEDERAL DEFERRED OTHER:								
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER								
36	AEFUDC	(6,821,913)	31,742		(6,790,171)	31,742		(6,758,429)
37	AEFUDC - CWIP	(696,453)		(33,407)	(729,860)		(37,866)	(767,726)
38	Amortization of Debt Costs	(1,914,592)	15,805		(1,898,787)	8,405		(1,890,382)
39	Decommissioning Costs	(21,220,057)		(2,472,002)	(23,692,059)		(2,256,439)	(25,948,498)
40	Deferred Fuel FERC	-	-		-		(25,195)	(25,195)
41	Deferred Fuel NM	(39,617)	151,499		111,882		-	111,882
42	Deferred Fuel TX	-	-		-		-	-
43	Excess Deferred Taxes	(4,494,215)	49,846		(4,444,369)	49,846		(4,394,523)
44	Other	(3,461,006)	1,054,610		(2,406,396)		(10,241)	(2,416,637)
45	Taxes Other Than Federal Income Tax	(393,680)		(617,641)	(1,011,321)	990,574		(20,747)
46	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	(39,041,533)	1,303,502	(3,123,050)	(40,861,081)	1,080,567	(2,329,741)	(42,110,255)
47	TOTAL ACCUMULATED DEFERRED INCOME TAXES	(403,329,396)	5,756,932	(6,609,595)	(404,182,059)	3,040,957	(6,893,146)	(408,034,248)

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(ad) Jul-25 Debits	(ae) Jul-25 Credits	(af) Jul-25 Balance	(ag) Aug-25 Debits	(ah) Aug-25 Credits	(ai) Aug-25 Balance	(aj) Sep-25 Debits
	FEDERAL DEFERRED DEBITS:							
	ACCOUNT 190000 ACCUM DEF INCOME TAXES							
1	Alternative Minimum Tax Credit Carryforward			-			-	
2	AOCI Amortization of Debt Costs		(16,717)	2,741,997		(16,717)	2,725,280	
3	AOCI Decommissioning Costs		(2,628)	(195,926)		(14,421)	(210,347)	
4	AOCI Retirement Plans	45,141		5,963,720	45,141		6,008,861	45,141
5	Capitalized Interest	747,501		52,676,316	676,443		53,352,759	655,285
6	Contributions In Aid of Construction	243,050		15,052,110	313,558		15,365,668	44,072
7	Coal Reclamation Costs	6,706		(234,714)	6,706		(228,008)	6,706
8	Decommissioning Costs		(84,987)	273,681		(78,203)	195,478	
9	Deferred Fuel FERC		-	-	-		-	9,770
10	Deferred Fuel NM	167,552		3,496,810	190,982		3,687,792	
11	Deferred Fuel TX		(149,726)	4,935,403	829,701		5,765,104	
12	Depreciation Differences	1,492		800,894	1,499		802,393	1,506
13	Excess Deferred Taxes		(254,379)	54,875,628		(254,379)	54,621,249	
14	ITC		(41,104)	3,006,881		(41,104)	2,965,777	
15	NOL Carryforward - AZ			-			-	
16	NOL Carryforward - Federal			-			-	
17	NOL Carryforward - NM			-			-	
18	Other	6	(132,584)	4,109,475	34,429		4,143,904	6,155
19	Other Employee Benefits	388,649		7,659,891	388,197		8,048,088	83,519
20	R & D Credit	-		63,190	-		63,190	-
21	Retirement Plans		(191,172)	1,804,122		(189,819)	1,614,303	
22	SFAS 143 Asset Retirement Obligation	293,093		38,890,849	294,691		39,185,540	293,963
24	Taxes Other Than Federal Income Tax	-		44,050	-		44,050	
25	Unbilled Revenue	-		906,018	-		906,018	
26	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	1,893,190	(873,297)	196,870,395	2,781,347	(594,643)	199,057,099	1,146,117

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(ad) Jul-25 Debits	(ae) Jul-25 Credits	(af) Jul-25 Balance	(ag) Aug-25 Debits	(ah) Aug-25 Credits	(ai) Aug-25 Balance	(aj) Sep-25 Debits
FEDERAL DEFERRED CREDITS:								
ACCOUNT 282000 ADIT-OTHER PROPERTY								
27	ABFUDC - CWIP		(559,913)	(8,923,373)		(449,661)	(9,373,034)	
28	AEFUDC	108,747		(23,045,454)	108,747		(22,936,707)	108,747
29	AEFUDC - CWIP		(132,339)	(2,762,547)		(160,109)	(2,922,656)	
30	Decommissioning Costs		(12,590)	(30,163,521)		(12,590)	(30,176,111)	
31	Depreciation Differences		(588,476)	(419,156,822)		(560,593)	(419,717,415)	
32	Other			-			-	
33	Repair Allowance		(415,083)	(66,962,649)		(415,083)	(67,377,732)	
34	Section 174 R&D	34,910		(12,324,873)	34,910		(12,289,963)	
35	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	143,657	(1,708,401)	(563,339,239)	143,657	(1,598,036)	(564,793,618)	108,747
FEDERAL DEFERRED OTHER:								
ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER								
36	AEFUDC	31,742		(6,726,687)	31,742		(6,694,945)	31,742
37	AEFUDC - CWIP		(38,628)	(806,354)		(46,734)	(853,088)	
38	Amortization of Debt Costs	22,694		(1,867,688)	15,805		(1,851,883)	15,175
39	Decommissioning Costs		(338,309)	(26,286,807)		(1,946,411)	(28,233,218)	
40	Deferred Fuel FERC		(19,013)	(44,208)	22,318		(21,890)	21,890
41	Deferred Fuel NM		-	111,882		(68)	111,814	-
42	Deferred Fuel TX		-	-	-		-	-
43	Excess Deferred Taxes	49,846		(4,344,677)	49,846		(4,294,831)	49,846
44	Other		(279,866)	(2,696,503)	254,935		(2,441,568)	390,380
45	Taxes Other Than Federal Income Tax	550,947		530,200		(101,518)	428,682	928,477
46	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	655,229	(675,816)	(42,130,842)	374,646	(2,094,731)	(43,850,927)	1,437,510
47	TOTAL ACCUMULATED DEFERRED INCOME TAXES	2,692,076	(3,257,514)	(408,599,686)	3,299,650	(4,287,410)	(409,587,446)	2,692,374

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(ak) Sep-25 Credits	(al) Sep-25 Balance
	FEDERAL DEFERRED DEBITS:		
	ACCOUNT 190000 ACCUM DEF INCOME TAXES		
1	Alternative Minimum Tax Credit Carryforward		-
2	AOCI Amortization of Debt Costs	(16,717)	2,708,563
3	AOCI Decommissioning Costs	(3,731)	(214,078)
4	AOCI Retirement Plans		6,054,002
5	Capitalized Interest		54,008,044
6	Contributions In Aid of Construction		15,409,740
7	Coal Reclamation Costs		(221,302)
8	Decommissioning Costs	(103,078)	92,400
9	Deferred Fuel FERC		9,770
10	Deferred Fuel NM	(700,752)	2,987,040
11	Deferred Fuel TX	(452,949)	5,312,155
12	Depreciation Differences		803,899
13	Excess Deferred Taxes	(254,373)	54,366,876
14	ITC	(41,104)	2,924,673
15	NOL Carryforward - AZ		-
16	NOL Carryforward - Federal		-
17	NOL Carryforward - NM		-
18	Other	(1)	4,150,058
19	Other Employee Benefits		8,131,607
20	R & D Credit		63,190
21	Retirement Plans	(188,541)	1,425,762
22	SFAS 143 Asset Retirement Obligation		39,479,503
24	Taxes Other Than Federal Income Tax	-	44,050
25	Unbilled Revenue	-	906,018
26	TOTAL FOR 190000 ACCUM DEF INCOME TAXES:	(1,761,246)	198,441,970

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-12: ACCUMULATED DEFERRED INCOME TAXES
 SPONSOR: TAMERA L. HENDERSON
 PREPARER: SUSI BARRON
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(ak) Sep-25 Credits	(al) Sep-25 Balance
	FEDERAL DEFERRED CREDITS:		
	ACCOUNT 282000 ADIT-OTHER PROPERTY		
27	ABFUDC - CWIP	(375,097)	(9,748,131)
28	AEFUDC		(22,827,960)
29	AEFUDC - CWIP	(134,046)	(3,056,702)
30	Decommissioning Costs	(12,590)	(30,188,701)
31	Depreciation Differences	(500,703)	(420,218,118)
32	Other		-
33	Repair Allowance	(415,083)	(67,792,815)
34	Section 174 R&D	(2,616,230)	(14,906,193)
35	TOTAL FOR 282000 ADIT-OTHER PROPERTY:	<u>(4,053,749)</u>	<u>(568,738,620)</u>
	FEDERAL DEFERRED OTHER:		
	ACCOUNT 283000 ACCUM DEF INC TAXES - OTHER		
36	AEFUDC		(6,663,203)
37	AEFUDC - CWIP	(39,126)	(892,214)
38	Amortization of Debt Costs		(1,836,708)
39	Decommissioning Costs	(489,883)	(28,723,101)
40	Deferred Fuel FERC		-
41	Deferred Fuel NM		111,814
42	Deferred Fuel TX		-
43	Excess Deferred Taxes		(4,244,985)
44	Other		(2,051,188)
45	Taxes Other Than Federal Income Tax		1,357,159
46	TOTAL FOR 283000 ACCUM DEF INC TAXES - OTHER:	<u>(529,009)</u>	<u>(42,942,426)</u>
47	TOTAL ACCUMULATED DEFERRED INCOME TAXES	<u>(6,344,004)</u>	<u>(413,239,076)</u>

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-13: INVESTMENT TAX CREDITS
SPONSOR: TAMERA L. HENDERSON
PREPARER: SUSI BARRON
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE H-13
PAGE 1 OF 1

Line No.	(a) Description	(b) Base Period	(c) Test Year Adjustment	(e) Test Year Period	FN Ref
1	Beginning Balance at September 30, 2024	\$ (11,924,829)	\$ -	\$ (11,924,829)	(A)
2	Earned	-	-	-	
3	Utilized	-	-	-	
4	Adjustments	-	-	-	
5	Amortization	1,852,899	313,308	2,166,207	
6	Ending Balance at September 30, 2025	<u>\$ (10,071,930)</u>	<u>\$ 313,308</u>	<u>\$ (9,758,622)</u>	

Notes:

Amounts may not add or tie to other schedules due to rounding.

FOOTNOTE EXPLANATIONS:

(A) Negative amounts represent liabilities.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE H-14: EXPENSES ASSOCIATED WITH AFFILIATED INTERESTS
 SPONSOR: STEVEN SIERRA
 PREPARER: ASHLEY ARAGON
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-14
 PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	FERC Account	Affiliate ^(A)	Service	Amount	Test Year Adjustments	Total Adjusted Test Year Period
1	903	JP Morgan Chase	SUBCONTRACTOR CHARGES	\$ 220,997	-	\$ 220,997
2	921	JP Morgan Chase	BANK FEES	233,543	-	233,543
3			Total	<u>\$ 454,540</u>	<u>\$ -</u>	<u>\$ 454,540</u>

^(A) JP Morgan Chase (JPM) is listed as an affiliate to ensure compliance with commitments made by EPE in Docket No. 19-00234-UT, paragraph 70(b). These transactions were arms-length and negotiated prior to the merger. EPE completed the transition of its primary operating account from JPM to Wells Fargo Bank N.A. (Wells Fargo) in November 2025.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE H-15: EXPENSES ASSOCIATED WITH
NONUTILITY SERVICES
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE H-15
PAGE 1 OF 1

NOT APPLICABLE

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE
SCHEDULE H-16: EXPLANATION OF THE ADJUSTMENTS TO
EXPENSES OF OPERATIONS
SPONSOR: STEVEN SIERRA
PREPARER: PAMELA SANCHEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE H-16
PAGE 1 OF 1

See Schedule A-3, related workpapers, and the Direct Testimony of EPE witness Steven Sierra for explanations and amounts of the cost of service adjustments.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE I-1: BALANCE SHEET
 SPONSOR: STEVEN SIERRA
 PREPARER: EN LI

SCHEDULE I-1
 PAGE 1 OF 2

FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

ASSETS

Line No.	Description	Total (a)(b)
UTILITY PLANT		
1	Utility Plant	\$ 7,325,289,309
2	Construction Work In Progress	628,128,506
3	Total Utility Plant	7,953,417,815
4	Accumulated Provision for Depreciation and Amortization	(2,922,186,801)
5	Net Utility Plant	5,031,231,014
6	Nuclear Fuel Under Capital Leases	188,333,786
7	Accumulated Provision for Amortization of Nuclear Fuel Assemblies	(68,356,262)
8	Net Nuclear Fuel	119,977,524
9	Net Utility Plant	5,151,208,538
OTHER PROPERTY AND INVESTMENTS		
10	Nonutility Property	5,546,407
11	Other Investments	1,721,172
12	Special Funds	501,263,884
13	Total Other Property and Investments	508,531,463
CURRENT AND ACCRUED ASSETS		
14	Cash	7,263,410
15	Special Deposits	500,000
16	Working Funds	593,850
17	Temporary Cash Investments	10,132,554
18	Customer Accounts Receivable	87,200,509
19	Other Accounts Receivable	30,124,653
20	Accumulated Provision for Uncollectable Accounts	(13,796,981)
21	Fuel Stock	1,882,086
22	Plant Materials and Operating Supplies	120,271,062
23	Allowances and Environmental Credits	578,774
24	Stores Expense Undistributed	11,852
25	Prepayments	21,909,791
26	Interest and Dividends Receivable	2,972
27	Accrued Utility Revenues	39,524,000
28	Miscellaneous Current and Accrued Assets	44,913
29	Total Current and Accrued Assets	306,243,445
DEFERRED DEBITS		
30	Unamortized Debt Expenses	15,038,722
31	Uncovered Plant and Regulatory Study Costs	31,298,302
32	Other Regulatory Assets	90,003,061
33	Preliminary Survey and Investigation Charges	10,289,008
34	Clearing Accounts	42,730
35	Miscellaneous Deferred Debits	30,801,526
36	Unamortized Loss on Reacquired Debt	9,747,779
37	Accumulated Deferred Income Taxes	198,441,970
38	Total Deferred Debits	385,663,098
39	Total Assets and Other Debits	\$ 6,351,646,544

- (a) Test Year Period amounts are the same as Base Period amounts.
 (b) Refer to Schedule Q-5 for a copy of the Company's FERC Form No. 1 filing for the year ended December 31, 2024, which includes notes to financial statements. Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE I-1: BALANCE SHEET
 SPONSOR: STEVEN SIERRA
 PREPARER: EN LI

SCHEDULE I-1
 PAGE 2 OF 2

FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

CAPITALIZATION & LIABILITIES

Line No.	Description	Total (a)(b)
PROPRIETARY CAPITAL		
1	Common Stock Issued	\$ 10
2	Premium on Capital Stock	1,047,000,000
3	Retained Earnings	1,440,163,050
4	Accumulated Other Comprehensive Income	(24,473,007)
5	Total Proprietary Capital	<u>2,462,690,053</u>
LONG-TERM DEBT		
6	Bonds	159,835,000
7	Other Long-Term Debt	1,705,000,000
8	Unamortized Premium on Long-Term Debt	5,644,765
9	Unamortized Discount on Long-Term Debt-Debit	(2,550,355)
10	Total Long-Term Debt	<u>1,867,929,410</u>
OTHER NONCURRENT LIABILITIES		
11	Obligations Under Capital Leases - Noncurrent	112,874,079
12	Accumulated Provision for Pensions and Benefits	38,025,515
13	Asset Retirement Obligations	186,670,764
14	Total Other Noncurrent Liabilities	<u>337,570,358</u>
CURRENT AND ACCRUED LIABILITIES		
15	Notes Payable	396,000,000
16	Accounts Payable	69,458,483
17	Customer Deposits	11,208,714
18	Taxes Accrued	79,770,301
19	Interest Accrued	17,020,059
20	Tax Collections Payable	2,086,935
21	Miscellaneous Current and Accrued Liabilities	33,226,776
22	Obligations Under Capital Leases - Current	21,746,759
23	Total Current and Accrued Liabilities	<u>630,518,027</u>
DEFERRED CREDITS		
24	Customer Advances for Construction	62,681,120
25	Accumulated Deferred Investment Tax Credits	12,947,286
26	Other Deferred Credits	86,001,220
27	Other Regulatory Liabilities	279,628,024
28	Accumulated Deferred Income Taxes-Other Property	568,738,620
29	Accumulated Deferred Income Taxes-Other	42,942,426
30	Total Deferred Credits	<u>1,052,938,696</u>
31	Total Liabilities and Other Credits	<u>\$ 6,351,646,544</u>

- (a) Test Year Period amounts are the same as Base Period amounts.
 (b) Refer to Schedule Q-5 for a copy of the Company's FERC Form No. 1 filing for the year ended December 31, 2024, which includes notes to financial statements. Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE I-2: STATEMENT OF INCOME
 SPONSOR: STEVEN SIERRA
 PREPARER: EN LI
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE I-2
 PAGE 1 OF 2

Line No.	Description	Total (a)(b)
UTILITY OPERATING INCOME		
1	Operating Revenues	\$ 1,172,410,750
	Operating Expenses	
2	Operation Expenses	534,995,589
3	Maintenance Expenses	100,355,206
4	Depreciation Expense	189,794,183
5	Depreciation Expense for Asset Retirement Cost	(1,012,333)
6	Amortization of Utility Plant	6,416,647
7	Regulatory Debits	2,219,833
8	Regulatory Credits	4,418,579
9	Taxes Other Than Income Taxes	86,021,516
10	Income Taxes - Federal	21,461,157
11	Income Taxes - Other	3,858,005
12	Provision for Deferred Income Taxes	95,120,477
13	Provision for Deferred Income Taxes - Credit	(101,002,993)
14	Investment Tax Credit Adjustment - Net	(2,010,163)
15	Accretion Expense	15,282,819
16	Total Utility Operating Expenses	955,918,522
17	Net Utility Operating Income	216,492,228
OTHER INCOME AND DEDUCTIONS		
	Other Income	
	Nonutility Operating Income	
18	Revenues from Merchandising, Jobbing and Contract Work	1,457,345
19	Costs and Expenses of Merchandising, Jobbing and Contract Work	(1,807,228)
20	Interest and Dividend Income	13,839,902
21	Allowance for Other Funds Used During Construction	5,135,431
22	Miscellaneous Nonoperating Income	66,895,491
23	Total Other Income	85,520,941
	Other Income Deductions	
24	Loss on Disposition of Property	1,462,153
25	Donations	2,114,985
26	Life Insurance	147,398
27	Penalties	4,153
28	Expense for Certain Civic, Political & Related Activities	337,043
29	Other Deductions	28,977,104
30	Total Other Income Deductions	33,042,836
	Taxes Applicable to Other Income and Deductions	
31	Taxes Other Than Income Taxes	20,281
32	Income Taxes - Federal	7,860,874
33	Income Taxes - Other	429,484
34	Provision for Deferred Income Taxes	16,452,806
35	Provision for Deferred Income Taxes - Credit	(11,064,034)
36	Total Taxes on Other Income and Deductions	13,699,411
37	Net Other Income and Deductions	38,778,694

(a) Test Year Period amounts are the same as Base Period amounts.

(b) Refer to Schedule Q-5 for a copy of the Company's FERC Form No. 1 filing for the year ended December 31, 2024, which includes notes to financial statements. Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE I-2: REGULATORY STATEMENT OF INCOME
 SPONSOR: STEVEN SIERRA
 PREPARER: EN LI
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE I-2
 PAGE 2 OF 2

Line No.	Description	Total (a)(b)
INTEREST CHARGES		
38	Interest on Long-Term Debt	92,065,373
39	Amortization of Debt Discount and Expense	1,743,328
40	Amortization of Loss on Reacquired Debt	950,256
41	Amortization of Premium on Debt-Credit	(175,800)
42	Other Interest Expense	29,743,176
43	Allowance for Borrowed Funds Used During Construction - Credit	<u>(24,245,712)</u>
44	Net Interest Charges	<u>100,080,621</u>
45	Net Income	<u>155,190,301</u>

(a) Test Year Period amounts are the same as Base Period amounts.

(b) Refer to Schedule Q-5 for a copy of the Company's FERC Form No. 1 filing
 for the year ended December 31, 2024, which includes notes to financial statements.
 Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE I-3: STATEMENT OF CASH FLOWS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE AND TEST YEAR PERIODS ENDING SEPTEMBER 30, 2025

SCHEDULE I-3
PAGE 1 OF 1

Line No.	Description	September 30, 2025 (a)(b)
1	Net Cash Flow from Operating Activities:	
2	Net Income	\$ 155,190,301
3	Noncash Charges (Credits) to Income:	
4	Depreciation and Depletion	189,794,183
5	Amortization of Other	41,682,185
6	Amortization of Nuclear Fuel	32,090,243
7	Deferred Income Taxes (Net)	(493,745)
8	Investment Tax Credit Adjustment (Net)	(2,010,163)
9	Net (Increase) Decrease in Receivables	28,582,053
10	Net (Increase) Decrease in Inventory	(17,411,672)
11	Net (Increase) Decrease in Allowances and Environmental Credits Inventory	(264,351)
12	Net Increase (Decrease) in Payables and Accrued Expenses	(45,598,260)
13	Net (Increase) Decrease in Other Regulatory Assets	(21,661,804)
14	Net Increase (Decrease) in Other Regulatory Liabilities	2,441,269
15	(Less) Allowance for Other Funds Used During Construction	5,135,431
16	Other:	
17	Net (Gains) on Decommissioning Trust Funds	(33,071,746)
18	Amortization of Unearned Compensation	9,942,270
19	Gain on Life Insurance	110,960
20	Net (Gains) Losses on Sale of Property, Plant and Equipment	1,462,153
21	Unrealized (Gains) Losses on Investments in Debt Securities	(34,273)
22	Other Operating Activities	440,691
23	Deferred Charges and Credits	(15,837,376)
24	Net (Increase) Decrease in Prepayments and Other	2,679,962
25	Net Cash Provided by Operating Activities	<u>322,897,449</u>
26	Cash Flows from Investment Activities:	
27	Gross Additions to Utility Plant (Less Nuclear Fuel)	(739,565,735)
28	Gross Additions to Nuclear Fuel	(32,740,981)
29	(Less) Allowance for Other Funds Used During Construction	<u>(5,135,431)</u>
30	Cash Outflows for Plant	<u>(767,171,285)</u>
31	Investment in Decommissioning Trust Fund: Purchases	(475,324,167)
32	Investment in Decommissioning Trust Fund: Sales and Maturities	463,568,363
33	Other:	
34	Net Customer Advances for Construction	6,093,112
35	Net Salvage Value and Cost of Removal	(11,442,189)
36	Customer Revenue Agreements	2,628,589
37	Net Cash Used in Investing Activities	<u>(781,647,577)</u>
38	Cash Flows from Financing Activities:	
39	Proceeds from Issuance of:	
40	Long-Term Debt	265,000,000
41	Other:	
42	Financing and Other Capital Lease Obligations: Proceeds	715,600,151
43	Equity Contribution from Sun Jupiter Holdings LLC	215,000,000
44	Net Increase in Short-Term Debt	150,000,000
45	Payments for Retirement of:	
46	Long-Term Debt	(65,000,000)
47	Other:	
48	Issuance Costs Related to Senior Notes	(1,978,096)
49	Other Financing Activities	(25,000)
50	Issuance Costs Related to RCF	(2,079)
51	Issuance Costs Related to Term Loan	(603,616)
52	Financing and Capital Lease Obligations: Payments	(678,154,044)
53	Issuance Costs Related to RGRT Senior Notes	(640,000)
54	Dividends on Common Stock	<u>(152,955,000)</u>
55	Net Cash Provided by Financing Activities	<u>446,242,316</u>
56	Net Decrease in Cash and Cash Equivalents	(12,507,812)
57	Cash and Cash Equivalents at Beginning of Period	<u>30,997,626</u>
58	Cash and Cash Equivalents at End of Period	<u>\$ 18,489,814</u>

(a) Test Year Period amounts are the same as Base Period amounts.

(b) Refer to Schedule Q-5 for a copy of the Company's FERC Form No. 1 filing for the year ended December 31, 2024, which includes notes to financial statements.
Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE J-1: CONSTRUCTION PROGRAM
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE BASE PERIOD AND TEST YEAR ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE J-01
 PAGE 1 OF 2

Capital Requirements for Construction underway during the Base Period:

<u>Line No.</u>	<u>(a) Plant Function</u>	<u>(b) Base Period (1)</u>
1	Generation	\$ 346,957
2	Distribution	228,863
3	General	70,779
4	Transmission	60,327
5	Intangible	<u>1,813</u>
6	Total Capital Expenditures	<u><u>\$ 708,739</u></u>

Notes: (1) Includes AFUDC

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE J-1: CONSTRUCTION PROGRAM
 SPONSOR: RICHARD S. GONZALEZ
 PREPARER: CRYSTAL TREJO
 FOR THE FORECAST YEARS 2026 THROUGH 2027
 (\$000's)

SCHEDULE J-01
 PAGE 2 OF 2

LINE NO.	(a) PLANT FUNCTION	(b) 2026 (1)	(c) 2027 (1)
1	DISTRIBUTION	\$ 333,657	\$ 531,431
2	GENERAL	172,873	183,281
3	GENERATION	833,043	486,328
4	TRANSMISSION	95,372	327,267
5	TOTAL CAPITAL EXPENDITURES	<u>\$ 1,434,945</u>	<u>\$ 1,528,307</u>

NOTE:

(1) AMOUNTS INCLUDE AFUDC. PLEASE SEE SCHEDULE J-1
 CONSTRUCTION PROGRAM, WORKPAPER 1 FOR THE ASSUMPTIONS
 RELATED TO CAPITAL EXPENDITURES.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE J-2: SOURCES OF CONSTRUCTION FUNDS
 SPONSOR: RICHARD GONZALEZ
 PREPARER: KAREN BACA
 FOR THE FORECAST YEARS 2026 AND 2027
 (\$000's)

SCHEDULE J-2
 PAGE 1 OF 1

LINE NO	DESCRIPTION	2026 (A)	2027 (A)
1	OTHER OPERATING ACTIVITIES (B)	\$ 318,994	\$ 456,663
2	DEPRECIATION & AMORTIZATION	216,302	257,635
3	NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>535,296</u>	<u>714,298</u>
4	EQUITY CONTRIBUTIONS (C)	405,000	545,000
5	SHORT-TERM DEBT ISSUANCES (D)	131,953	(292)
6	LONG-TERM DEBT ISSUANCES	610,867	491,674
7	OTHER NON-OPERATING ACTIVITIES (E)	<u>(248,171)</u>	<u>(222,373)</u>
8	NET CASH FROM NON OPERATING ACTIVITIES	899,649	814,009
9	TOTAL CONSTRUCTION FUNDS	<u>\$ 1,434,945</u>	<u>\$ 1,528,307</u>

Notes:

- (A) Please see Schedule J-2 Sources of Construction Funds, Workpaper 1 for the assumptions used to arrive at the projections.
- (B) Includes net cash from operations excluding depreciation and amortization.
- (C) Equity contributions to be provided by Sun Jupiter Holdings LLC in order for EPE to balance its capital structure and support credit ratings. There are no issuance costs for the equity contributions.
- (D) Short-term debt borrowings on EPE's \$550 million Revolving Credit Facility (RCF) to manage working capital and for general corporate purposes.
- (E) Other non-operating activities includes a reduction for dividends.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE K-01 - RATE BASE - JURISDICTIONAL - BASE PERIOD
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE K-01
PAGE 1 OF 2

	(a)	(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
	Rate Base			
	Net Plant In Service			
1	Plant in Service	\$ 7,313,883,728	\$ 1,372,005,363	\$ 5,941,878,366
2	Accum Depreciation & Amortization	(2,922,186,801)	(545,386,330)	(2,376,800,471)
3	Subtotal Net Plant In Service	4,391,696,928	826,619,033	3,565,077,895
	Additions to Rate Base			
4	Land Held for Future Use	8,561,152	2,445,408	6,115,744
5	CWIP	628,128,505	133,161,235	494,967,270
6	Fuel Inventory	2,460,860	575,922	1,884,938
7	Nuclear Fuel	119,977,525	29,899,868	90,077,656
8	Materials & Supplies	120,282,914	19,553,835	100,729,079
9	Prepayments	21,909,791	4,110,658	17,799,133
10	Coal Reclamation Asset	429,293	429,293	0
11	Regulatory Assets	58,105,424	17,371,416	40,734,007
12	Accumulated Deferred Income Taxes	198,441,970	44,669,834	153,772,136
13	Tax Regulatory Assets	41,216,122	9,072,141	32,143,981
14	Miscellaneous Deferred Debits	30,801,526	818,248	29,983,278
15	Unrecovered Plant and Regulatory Study Costs	31,298,302	7,664,577	23,633,725
16	Subtotal Additions to Rate Base	1,261,613,383	269,772,437	991,840,947
	Deductions from Rate Base			
17	Customer Deposits	(11,208,714)	(1,823,829)	(9,384,885)
18	Regulatory Liabilities	(46,334,273)	(19,086,840)	(27,247,433)
19	Tax Regulatory Liabilities	(233,293,752)	(51,898,927)	(181,394,824)
20	Customer Advances - Construction	(62,681,119)	(14,042,593)	(48,638,526)
21	Accumulated Deferred Income Taxes	(611,681,046)	(133,373,553)	(478,307,493)
22	Subtotal Deductions from Rate Base	(965,198,904)	(220,225,743)	(744,973,161)
23	Subtotal Rate Base	\$ 4,688,111,407	\$ 876,165,727	\$ 3,811,945,681

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE K-01 - RATE BASE - JURISDICTIONAL - TEST YEAR PERIOD
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE K-01
PAGE 2 OF 2

	(a)	(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
	Rate Base			
	Net Plant In Service			
1	Plant in Service	\$ 6,624,692,508	\$ 1,284,940,027	\$ 5,339,752,480
2	Accum Depreciation & Amortization	(2,051,687,996)	(438,500,210)	(1,613,187,786)
3	Subtotal Net Plant In Service	4,573,004,512	846,439,818	3,726,564,694
	Additions to Rate Base			
4	Land Held for Future Use	8,561,152	2,458,752	6,102,401
5	CWIP	(0)	0	(0)
6	Working Cash	267,983	(509,714)	777,697
7	Fuel Inventory	2,452,318	532,018	1,920,301
8	Nuclear Fuel	0	0	0
9	Materials & Supplies	111,988,971	19,257,609	92,731,362
10	Prepayments	24,353,627	4,379,281	19,974,346
11	Coal Reclamation Asset	0	0	0
12	Regulatory Assets	22,355,822	7,434,691	14,921,130
13	Accumulated Deferred Income Taxes	102,149,848	23,392,433	78,757,415
14	Tax Regulatory Assets	7,776,043	1,749,986	6,026,057
15	Miscellaneous Deferred Debits	2,066,018	422,598	1,643,420
16	Unrecovered Plant and Regulatory Study Costs	23,633,725	0	23,633,725
17	Subtotal Additions to Rate Base	305,605,506	59,117,652	246,487,854
	Deductions from Rate Base			
18	Customer Deposits	(11,208,714)	(1,818,164)	(9,390,550)
19	Regulatory Liabilities	0	0	0
20	Tax Regulatory Liabilities	(230,048,968)	(51,772,141)	(178,276,827)
21	Customer Advances - Construction	(62,681,119)	(14,042,593)	(48,638,526)
22	Accumulated Deferred Income Taxes	(493,297,368)	(110,912,009)	(382,385,359)
23	Subtotal Deductions from Rate Base	(797,236,169)	(178,544,907)	(618,691,262)
24	Subtotal Rate Base	\$ 4,081,373,848	\$ 727,012,562	\$ 3,354,361,286

(1) For allocation details, please refer to Workpaper K.

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Total	Production	Transmission	Distribution	Customer
Rate Base						
Net Plant In Service						
1	Plant in Service	\$ 1,372,005,363	\$ 599,760,080	\$ 197,948,325	\$ 562,931,787	\$ 11,365,169
2	Accum Depreciation & Amortization	(545,386,330)	(292,157,738)	(75,818,407)	(172,837,553)	(4,572,632)
3	Subtotal Net Plant In Service	826,619,033	307,602,342	122,129,919	390,094,235	6,792,537
Additions to Rate Base						
4	Land Held for Future Use	2,445,408	1,561,763	386,922	427,911	68,812
5	CWIP	133,161,235	82,523,754	12,828,908	36,116,681	1,691,892
6	Fuel Inventory	575,922	575,922	0	0	0
7	Nuclear Fuel	29,899,868	29,899,868	0	0	0
8	Materials & Supplies	19,553,835	9,219,699	1,384,395	8,700,598	249,143
9	Prepayments	4,110,658	1,761,671	1,059,727	915,226	374,034
10	Coal Reclamation Asset	429,293	429,293	0	0	0
11	Regulatory Assets	17,371,416	11,494,504	1,324,254	3,932,952	619,707
12	Accumulated Deferred Income Taxes	44,669,834	19,226,181	5,203,544	19,573,071	667,038
13	Tax Regulatory Assets	9,072,141	4,534,675	1,138,586	3,328,290	70,590
14	Miscellaneous Deferred Debits	818,248	544,351	8,012	261,635	4,250
15	Unrecovered Plant and Regulatory Study Cost	7,664,577	0	0	7,664,577	0
16	Subtotal Additions to Rate Base	269,772,437	161,771,682	23,334,348	80,920,941	3,745,465
Deductions from Rate Base						
17	Customer Deposits	(1,823,829)	0	0	0	(1,823,829)
18	Regulatory Liabilities	(19,086,840)	(16,361,330)	(675,406)	(2,001,734)	(48,371)
19	Tax Regulatory Liabilities	(51,898,927)	(23,365,469)	(6,541,701)	(21,598,681)	(393,076)
20	Customer Advances - Construction	(14,042,593)	0	0	(14,042,593)	0
21	Accumulated Deferred Income Taxes	(133,373,553)	(72,762,039)	(15,258,372)	(44,406,166)	(946,976)
22	Subtotal Deductions from Rate Base	(220,225,743)	(112,488,838)	(22,475,480)	(82,049,174)	(3,212,252)
23	Subtotal Rate Base	\$ 876,165,727	\$ 356,885,186	\$ 122,988,787	\$ 388,966,002	\$ 7,325,751

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description	Total	Production	Transmission	Distribution	Customer	Other
Rate Base							
Net Plant In Service							
1	Plant in Service	\$ 1,284,940,027	\$ 505,857,654	\$ 203,788,165	\$ 562,994,007	\$ 12,300,202	\$ 0
2	Accum Depreciation & Amortization	(438,500,210)	(182,584,515)	(77,415,648)	(173,801,861)	(4,698,186)	0
3	Subtotal Net Plant In Service	846,439,818	323,273,139	126,372,516	389,192,146	7,602,017	0
Additions to Rate Base							
4	Land Held for Future Use	2,458,752	1,559,467	396,994	432,288	70,002	0
5	CWIP	(0)	0	0	(0)	0	0
6	Working Cash	(509,714)	1,493,829	(644,849)	(705,863)	58,098	(710,929)
7	Fuel Inventory	532,018	532,018	0	0	0	0
8	Nuclear Fuel	0	0	0	0	0	0
9	Materials & Supplies	19,257,609	8,944,866	1,824,860	8,239,317	248,566	0
10	Prepayments	4,379,281	2,185,265	1,059,250	807,539	327,226	0
11	Coal Reclamation Asset	0	0	0	0	0	0
12	Regulatory Assets	7,434,691	4,804,455	838,176	1,448,477	343,584	0
13	Accumulated Deferred Income Taxes	23,392,433	8,994,494	2,530,774	11,621,938	245,227	0
14	Tax Regulatory Assets	1,749,986	816,159	219,720	700,103	14,004	0
15	Miscellaneous Deferred Debits	422,598	422,598	0	0	0	0
16	Unrecovered Plant and Regulatory Study Costs	0	0	0	0	0	0
17	Subtotal Additions to Rate Base	59,117,652	29,753,150	6,224,925	22,543,799	1,306,708	(710,929)
Deductions from Rate Base							
18	Customer Deposits	(1,818,164)	0	0	0	(1,818,164)	0
19	Regulatory Liabilities	0	0	0	0	0	0
20	Tax Regulatory Liabilities	(51,772,141)	(24,145,498)	(6,500,276)	(20,712,070)	(414,297)	0
21	Customer Advances - Construction	(14,042,593)	0	0	(14,042,593)	0	0
22	Accumulated Deferred Income Taxes	(110,912,009)	(52,113,562)	(15,124,273)	(42,700,874)	(973,300)	0
23	Subtotal Deductions from Rate Base	(178,544,907)	(76,259,060)	(21,624,549)	(77,455,537)	(3,205,761)	0
24	Subtotal Rate Base	\$ 727,012,562	\$ 276,767,228	\$ 110,972,893	\$ 334,280,407	\$ 5,702,963	\$ (710,929)

(1) For allocation details, please refer to Workpaper K.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE K-03 - RATE BASE - DEC - BASE PERIOD
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE K-03
PAGE 1 OF 2

	(a)	(b)	(c)	(d)	(e)
Line No.	Description	Total	Demand	Energy	Customer
	Rate Base				
	Net Plant In Service				
1	Plant in Service	\$ 1,372,005,363	\$ 1,258,730,274	\$ 13,506,730	\$ 99,768,358
2	Accum Depreciation & Amortization	(545,386,330)	(512,499,161)	(5,434,262)	(27,452,907)
3	Subtotal Net Plant In Service	826,619,033	746,231,114	8,072,468	72,315,451
	Additions to Rate Base				
4	Land Held for Future Use	2,445,408	2,206,675	81,778	156,956
5	CWIP	133,161,235	119,521,228	1,823,292	11,816,715
6	Fuel Inventory	575,922	0	575,922	0
7	Nuclear Fuel	29,899,868	0	29,899,868	0
8	Materials & Supplies	19,553,835	13,940,818	1,715,441	3,897,576
9	Prepayments	4,110,658	2,759,759	497,748	853,150
10	Coal Reclamation Asset	429,293	429,293	0	0
11	Regulatory Assets	17,371,416	13,762,799	2,463,306	1,145,311
12	Accumulated Deferred Income Taxes	44,669,834	38,681,414	2,778,655	3,209,765
13	Tax Regulatory Assets	9,072,141	8,528,400	76,073	467,668
14	Miscellaneous Deferred Debits	818,248	698,172	5,051	115,026
15	Unrecovered Plant and Regulatory Study Costs	7,664,577	0	0	7,664,577
16	Subtotal Additions to Rate Base	269,772,437	200,528,557	39,917,135	29,326,744
	Deductions from Rate Base				
17	Customer Deposits	(1,823,829)	0	0	(1,823,829)
18	Regulatory Liabilities	(19,086,840)	(5,016,384)	(13,753,544)	(316,912)
19	Tax Regulatory Liabilities	(51,898,927)	(48,728,959)	(423,613)	(2,746,356)
20	Customer Advances - Construction	(14,042,593)	(12,183,711)	0	(1,858,882)
21	Accumulated Deferred Income Taxes	(133,373,553)	(126,118,306)	(992,678)	(6,262,569)
22	Subtotal Deductions from Rate Base	(220,225,743)	(192,047,360)	(15,169,835)	(13,008,548)
23	Subtotal Rate Base	\$ 876,165,727	\$ 754,712,311	\$ 32,819,769	\$ 88,633,647

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Total	Demand	Energy	Customer	Other
Rate Base						
Net Plant In Service						
1	Plant in Service	\$ 1,284,940,027	\$ 1,170,183,450	\$ 13,428,193	\$ 101,328,384	\$ 0
2	Accum Depreciation & Amortization	(438,500,210)	(405,486,722)	(5,129,033)	(27,884,454)	0
3	Subtotal Net Plant In Service	846,439,818	764,696,728	8,299,160	73,443,929	0
Additions to Rate Base						
4	Land Held for Future Use	2,458,752	2,223,067	76,421	159,264	0
5	CWIP	0	0	0	0	0
6	Working Cash	(509,714)	(1,093,036)	1,223,664	70,587	(710,929)
7	Fuel Inventory	532,018	0	532,018	0	0
8	Nuclear Fuel	0	0	0	0	0
9	Materials & Supplies	19,257,609	13,984,105	1,548,840	3,724,663	0
10	Prepayments	4,379,281	3,262,401	372,397	744,483	0
11	Coal Reclamation Asset	0	0	0	0	0
12	Regulatory Assets	7,434,691	6,218,272	369,959	846,460	0
13	Accumulated Deferred Income Taxes	23,392,433	21,518,807	255,157	1,618,469	0
14	Tax Regulatory Assets	1,749,986	1,645,064	14,114	90,808	0
15	Miscellaneous Deferred Debits	422,598	422,598	0	0	0
16	Unrecovered Plant and Regulatory Study Cos	0	0	0	0	0
17	Subtotal Additions to Rate Base	59,117,652	48,181,277	4,392,571	7,254,733	(710,929)
Deductions from Rate Base						
18	Customer Deposits	(1,818,164)	0	0	(1,818,164)	0
19	Regulatory Liabilities	0	0	0	0	0
20	Tax Regulatory Liabilities	(51,772,141)	(48,668,092)	(417,551)	(2,686,498)	0
21	Customer Advances - Construction	(14,042,593)	(12,188,075)	0	(1,854,519)	0
22	Accumulated Deferred Income Taxes	(110,912,009)	(103,802,234)	(980,946)	(6,128,828)	0
23	Subtotal Deductions from Rate Base	(178,544,907)	(164,658,401)	(1,398,498)	(12,488,009)	0
24	Subtotal Rate Base	\$ 727,012,562	\$ 648,219,605	\$ 11,293,233	\$ 68,210,654	\$ (710,929)

⁽¹⁾ For allocation details, please refer to Workpaper K.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Rate Base																
Net Plant In Service																
1	Plant In Service	\$ 1,372,005,363	\$ 826,732,773	\$ 149,526,205	\$ 168,255,949	\$ 37,227,024	\$ 43,960,717	\$ 16,669,351	\$ 56,425,209	\$ 18,749,896	\$ 15,113,593	\$ 3,160,052	\$ 9,970,085	\$ 7,183,173	\$ 842,775	\$ 18,188,561
2	Accum Depreciation & Amortization	(545,386,330)	(323,343,114)	(59,543,588)	(69,028,681)	(14,592,437)	(17,380,400)	(6,745,602)	(23,578,977)	(8,639,461)	(6,975,400)	(1,351,406)	(3,794,055)	(2,672,093)	(295,673)	(7,445,443)
3	Subtotal Net Plant In Service	826,619,033	503,389,659	89,982,617	99,227,269	22,634,587	26,580,316	9,923,749	32,846,232	10,110,435	8,138,193	1,808,646	6,176,031	4,511,081	547,101	10,743,117
Additions to Rate Base																
4	Land Held for Future Use	2,445,408	1,443,083	264,860	316,234	60,391	75,032	30,641	115,865	46,874	37,735	1,373	5,792	10,290	1,011	36,226
5	CWIP	133,161,235	79,975,336	14,445,841	16,467,216	3,338,015	4,056,079	1,624,242	5,748,599	2,232,598	1,809,720	474,493	514,876	584,303	62,065	1,827,853
6	Fuel Inventory	575,922	266,688	65,039	94,770	14,697	17,530	12,635	51,633	19,374	16,403	760	1,457	3,483	200	11,252
7	Nuclear Fuel	29,899,868	13,845,534	3,376,576	4,920,149	763,001	910,103	655,980	2,680,602	1,005,838	851,572	39,444	75,665	180,837	10,406	584,160
8	Materials & Supplies	19,553,835	12,223,274	2,085,334	2,172,884	465,748	559,648	232,684	781,934	263,670	216,040	121,151	81,916	90,755	10,639	248,344
9	Prepayments	4,110,658	2,529,005	426,942	478,743	90,241	109,613	48,204	195,711	77,246	60,337	2,017	20,397	15,395	1,575	55,230
10	Coal Reclamation Asset	429,293	198,790	48,480	70,642	10,955	13,067	9,418	38,487	14,442	12,227	566	1,086	2,596	149	8,387
11	Regulatory Assets	17,371,416	10,186,243	1,907,894	2,230,522	444,737	530,750	231,030	834,712	319,862	263,103	27,316	61,814	82,191	8,112	243,130
12	Accumulated Deferred Income Tax	44,669,834	26,710,312	4,884,191	5,528,258	1,230,485	1,449,215	565,591	1,913,145	598,848	485,558	88,765	332,150	249,279	29,264	604,774
13	Tax Regulatory Assets	9,072,141	5,420,635	994,797	1,135,006	247,616	293,211	111,900	378,749	131,331	106,584	19,511	58,610	46,850	5,363	121,976
14	Miscellaneous Deferred Debits	818,248	504,798	87,939	95,510	19,726	23,820	9,526	33,011	12,829	10,438	3,662	2,647	3,412	374	10,556
15	Unrecovered Plant and Regulatory	7,664,577	5,061,513	238,614	766,458	7,231	36,154	0	961,688	296,460	115,692	0	0	0	0	180,768
16	Subtotal Additions to Rate Base	269,772,437	158,365,213	28,826,506	34,276,392	6,692,844	8,074,037	3,531,851	13,734,136	5,019,372	3,985,409	779,058	1,156,410	1,269,392	129,157	3,932,659
Deductions from Rate Base																
17	Customer Deposits	(1,823,829)	(1,551,536)	(163,950)	(9,702)	(12,872)	(11,437)	(3,676)	(568)	(79)	(32)	(773)	(67,880)	(805)	(489)	(32)
18	Regulatory Liabilities	(19,086,840)	(9,585,152)	(2,138,183)	(2,922,377)	(495,938)	(590,293)	(366,556)	(1,450,157)	(537,648)	(452,671)	(29,234)	(60,633)	(110,537)	(7,952)	(339,509)
19	Tax Regulatory Liabilities	(51,898,927)	(31,132,006)	(5,697,655)	(6,447,997)	(1,441,093)	(1,700,911)	(639,521)	(2,128,644)	(691,687)	(561,079)	(93,236)	(354,599)	(281,916)	(33,195)	(695,388)
20	Customer Advances - Construction	(14,042,593)	(8,892,712)	(1,537,607)	(1,504,858)	(444,104)	(502,532)	(166,183)	(429,234)	0	0	(98,750)	(171,098)	(113,303)	(16,077)	(166,134)
21	Accumulated Deferred Income Tax	(133,373,553)	(79,439,319)	(14,630,327)	(16,813,825)	(3,609,453)	(4,285,340)	(1,649,397)	(5,643,458)	(2,035,312)	(1,652,994)	(270,251)	(797,988)	(667,602)	(74,802)	(1,803,485)
22	Subtotal Deductions from Rate Base	(220,225,743)	(130,600,725)	(24,167,721)	(27,698,758)	(6,003,461)	(7,090,513)	(2,825,333)	(9,652,060)	(3,264,726)	(2,666,776)	(492,244)	(1,452,198)	(1,174,163)	(132,515)	(3,004,548)
23	Subtotal Rate Base	\$ 876,165,727	\$ 531,154,147	\$ 94,641,403	\$ 105,804,902	\$ 23,323,970	\$ 27,563,841	\$ 10,630,266	\$ 36,928,308	\$ 11,865,080	\$ 9,456,826	\$ 2,095,460	\$ 5,880,243	\$ 4,606,310	\$ 543,744	\$ 11,671,228

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE K-04 - RATE BASE - RATE CLASS - TEST PERIOD
 SPONSOR: ADRIAN HERNANDEZ
 PREPARER: MARIEL R. PADRON GARCIA
 FOR THE YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE K-04
 PAGE 2 OF 2

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Rate Base																
Net Plant In Service																
1	Plant In Service	\$ 1,284,940,027	\$ 776,901,443	\$ 139,885,176	\$ 156,306,953	\$ 35,020,470	\$ 41,291,579	\$ 15,545,927	\$ 52,234,674	\$ 16,732,582	\$ 13,462,213	\$ 3,095,163	\$ 9,872,208	\$ 6,874,024	\$ 819,320	\$ 16,898,295
2	Accum Depreciation & Amortization	(438,500,210)	(261,896,347)	(47,762,840)	(54,445,910)	(11,936,178)	(14,135,352)	(5,378,612)	(18,402,302)	(6,152,565)	(4,946,225)	(1,291,507)	(3,674,252)	(2,302,898)	(268,013)	(5,907,211)
3	Subtotal Net Plant In Service	846,439,818	515,005,097	92,122,336	101,861,043	23,084,293	27,156,228	10,167,315	33,832,372	10,580,017	8,515,988	1,803,656	6,197,956	4,571,126	551,307	10,991,084
Additions to Rate Base																
4	Land Held for Future Use	2,458,752	1,452,282	266,328	317,468	60,714	75,420	30,739	116,033	46,954	37,810	1,457	5,857	10,334	1,017	36,339
5	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Working Cash	(509,714)	(395,036)	(80,791)	(34,343)	(20,486)	(24,691)	1,771	26,921	19,830	18,800	(6,765)	(8,752)	(5,719)	(853)	400
7	Fuel Inventory	532,018	246,358	60,080	87,546	13,576	16,194	11,672	47,697	17,897	15,152	702	1,346	3,218	185	10,394
8	Nuclear Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Materials & Supplies	19,257,609	12,018,095	2,055,117	2,153,712	458,373	551,498	228,730	772,812	265,706	217,520	114,272	78,250	88,052	10,271	245,201
10	Prepayments	4,379,281	2,673,121	460,069	522,520	98,514	119,794	51,515	205,087	84,374	66,536	2,507	18,574	16,060	1,590	59,021
11	Coal Reclamation Asset	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Regulatory Assets	7,434,691	4,476,282	795,821	917,198	178,387	215,625	89,675	340,352	139,621	111,580	7,302	29,241	29,572	2,964	101,070
13	Accumulated Deferred Income Taxes	23,392,433	14,141,427	2,561,783	2,844,909	658,908	773,523	286,580	931,145	269,442	217,956	54,087	193,030	135,348	16,576	307,719
14	Tax Regulatory Assets	1,749,986	1,048,510	192,080	218,090	48,337	57,168	21,578	72,283	23,961	19,436	3,065	11,559	9,368	1,094	23,455
15	Miscellaneous Deferred Debits	422,598	243,703	46,554	57,349	10,498	12,818	5,375	20,278	9,710	7,923	262	502	1,466	112	6,048
16	Unrecovered Plant and Regulator	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	Subtotal Additions to Rate Base	59,117,652	35,904,741	6,357,042	7,084,449	1,506,821	1,797,351	727,635	2,532,607	877,494	712,713	176,889	329,608	287,697	32,956	789,648
Deductions from Rate Base																
18	Customer Deposits	(1,818,164)	(1,546,717)	(163,441)	(9,672)	(12,832)	(11,401)	(3,664)	(566)	(79)	(31)	(771)	(67,669)	(802)	(488)	(31)
19	Regulatory Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Tax Regulatory Liabilities	(51,772,141)	(31,019,457)	(5,682,571)	(6,452,056)	(1,430,013)	(1,691,286)	(638,373)	(2,138,457)	(708,873)	(575,012)	(90,675)	(341,957)	(277,142)	(32,355)	(693,914)
21	Customer Advances - Construction	(14,042,593)	(8,889,822)	(1,537,643)	(1,506,412)	(444,002)	(503,044)	(166,350)	(430,291)	0	0	(98,633)	(171,480)	(113,400)	(16,086)	(165,430)
22	Accumulated Deferred Income Taxes	(110,912,009)	(66,412,049)	(12,154,901)	(13,807,285)	(3,036,822)	(3,593,212)	(1,364,713)	(4,595,557)	(1,557,892)	(1,263,376)	(249,171)	(745,118)	(581,420)	(67,303)	(1,483,190)
23	Subtotal Deductions from Rate Base	(178,544,907)	(107,868,044)	(19,538,555)	(21,775,425)	(4,923,670)	(5,798,944)	(2,173,100)	(7,164,871)	(2,266,844)	(1,838,419)	(439,251)	(1,326,224)	(972,764)	(116,231)	(2,342,567)
24	Subtotal Rate Base	<u>\$ 727,012,562</u>	<u>\$ 443,041,794</u>	<u>\$ 78,940,824</u>	<u>\$ 87,170,068</u>	<u>\$ 19,667,444</u>	<u>\$ 23,154,634</u>	<u>\$ 8,721,850</u>	<u>\$ 29,200,109</u>	<u>\$ 9,190,667</u>	<u>\$ 7,390,283</u>	<u>\$ 1,541,295</u>	<u>\$ 5,201,340</u>	<u>\$ 3,886,059</u>	<u>\$ 468,032</u>	<u>\$ 9,438,166</u>

(1) For allocation details, please refer to Workpaper K.

	(a)	(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
	Fuel and Purchased Power			
1	Reconcilable	\$ 260,022,863	\$ 76,678,062	\$ 183,344,801
2	Non-reconcilable	20,271,566	17,665,662	2,605,904
3	Subtotal Fuel and Purchased Power	280,294,429	94,343,724	185,950,705
	Other Operation and Maintenance			
4	O&M - Steam Power Generation Operations	15,734,418	3,401,958	12,332,460
5	O&M - Steam Power Generation Maintenance	24,868,824	5,958,913	18,909,911
6	O&M - Nuclear Power Generation Operations	90,118,974	12,896,427	77,222,547
7	O&M - Nuclear Power Generation Maintenance	20,354,538	3,655,229	16,699,309
8	O&M - Other Power Generation Operations	3,540,677	701,723	2,838,954
9	O&M - Other Power Generation Maintenance	13,113,201	2,004,578	11,108,623
10	O&M - Other Power Supply	1,250,355	139,207	1,111,148
11	O&M - Solar Generation Operation	343,184	0	343,184
12	O&M - Solar Generation Maintenance	279,779	0	279,779
13	O&M - Transmission Operations	23,546,079	5,465,260	18,080,819
14	O&M - Transmission Maintenance	6,057,111	1,406,749	4,650,362
15	O&M - Distribution Operation	16,288,912	3,362,547	12,926,364
16	O&M - Distribution Maintenance	15,193,530	4,878,368	10,315,162
17	O&M - Customer Accounts Expenses	22,567,565	3,711,073	18,856,492
18	O&M - Customer and Information Exp	202,549	39,972	162,578
19	O&M - Administration & General Exp	99,930,472	21,210,831	78,719,642
20	Subtotal Other Operation and Maintenance	353,390,168	68,832,834	284,557,334
	Regulatory Debits and Credits			
21	Regulatory Debits	5,548,955	3,135,744	2,413,211
22	Subtotal Regulatory Debits and Credits	5,548,955	3,135,744	2,413,211
	Depreciation & Amortization			
23	Depr Exp - Plant	216,854,400	41,106,752	175,747,648
24	Depr Exp - ARO	0	0	0
25	Depr Exp - Intangible	30,144,269	5,956,906	24,187,363
26	Subtotal Depreciation & Amortization	246,998,669	47,063,658	199,935,011
	Decommissioning and Accretion			
27	Accretion Expense	3,665,189	749,740	2,915,449
28	Subtotal Decommissioning and Accretion	3,665,189	749,740	2,915,449
	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs			
29	Amortization of Unrecovered Plant	1,672,773	1,672,773	0
30	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	1,672,773	1,672,773	0
	Other Taxes			
31	Taxes Other Than Income Taxes	94,721,209	9,494,325	85,226,884
32	Subtotal Other Taxes	94,721,209	9,494,325	85,226,884
	Income Taxes			
33	Current Income Taxes	66,977,816	11,712,406	55,265,410
34	Deferred Income Taxes	(1,229,096)	(229,082)	(1,000,015)
35	Amortization of Investment Tax Credits	(2,166,207)	(443,091)	(1,723,116)
36	Subtotal Income Taxes	63,582,513	11,040,234	52,542,279
37	Total	\$ 1,049,873,904	\$ 236,333,031	\$ 813,540,873

⁽¹⁾ For allocation details, refer to Workpaper K.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description	Total	Production	Transmission	Distribution	Customer	Other
	Fuel and Purchased Power						
1	Reconcilable	\$ 80,386,283	\$ 80,386,283	\$ 0	\$ 0	\$ 0	\$ 0
2	Non-reconcilable	0	0	0	0	0	0
3	Subtotal Fuel and Purchased Power	80,386,283	80,386,283	0	0	0	0
	Other Operation and Maintenance						
4	O&M - Steam Power Generation Operations	3,365,064	3,365,064	0	0	0	0
5	O&M - Steam Power Generation Maintenance	6,357,987	6,357,987	0	0	0	0
6	O&M - Nuclear Power Generation Operations	13,376,846	13,376,846	0	0	0	0
7	O&M - Nuclear Power Generation Maintenance	4,690,695	4,690,695	0	0	0	0
8	O&M - Other Power Generation Operations	665,342	665,342	0	0	0	0
9	O&M - Other Power Generation Maintenance	1,924,831	1,924,831	0	0	0	0
10	O&M - Other Power Supply	193,534	193,534	0	0	0	0
11	O&M - Transmission Operations	5,224,389	0	5,224,389	0	0	0
12	O&M - Transmission Maintenance	1,347,852	0	1,347,852	0	0	0
13	O&M - Distribution Operation	3,166,905	0	0	3,166,905	0	0
14	O&M - Distribution Maintenance	4,805,437	0	0	4,805,437	0	0
15	O&M - Customer Accounts Expenses	2,980,160	0	0	0	2,980,160	0
16	O&M - Customer and Information Exp	39,972	0	0	0	39,972	0
17	O&M - Administration & General Exp	22,437,735	8,333,875	4,560,719	5,745,471	2,825,558	972,113
18	Subtotal Other Operation and Maintenance	70,576,747	38,908,172	11,132,959	13,717,812	5,845,690	972,113
	Regulatory Debits and Credits						
19	Regulatory Debits	897,203	867,144	9,763	13,479	6,817	0
20	Subtotal Regulatory Debits and Credits	897,203	867,144	9,763	13,479	6,817	0
	Depreciation & Amortization						
21	Depr Exp - Plant	31,638,386	14,485,871	3,674,132	13,083,053	395,331	0
22	Depr Exp - ARO	(128,200)	(128,339)	49	64	26	0
23	Depr Exp - Intangible	5,145,594	1,673,616	1,035,551	1,887,154	549,273	0
24	Subtotal Depreciation & Amortization	36,655,781	16,031,148	4,709,732	14,970,271	944,630	0
	Decommissioning and Accretion						
25	Accretion Expense	2,155,926	2,155,551	133	172	70	0
26	Subtotal Decommissioning and Accretion	2,155,926	2,155,551	133	172	70	0
	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs						
27	Amortization of Unrecovered Plant	2,219,832	0	0	2,219,832	0	0
28	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	2,219,832	0	0	2,219,832	0	0
	Other Taxes						
29	Taxes Other Than Income Taxes	9,020,948	3,930,825	2,705,886	2,157,236	227,002	0
30	Subtotal Other Taxes	9,020,948	3,930,825	2,705,886	2,157,236	227,002	0
	Income Taxes						
31	Current Income Taxes	(2,263,833)	(18,835,137)	(3,360,942)	(8,893,381)	(1,654,076)	30,479,703
32	Deferred Income Taxes	(1,300,049)	(717,778)	(41,162)	(562,361)	21,251	0
33	Amortization of Investment Tax Credits	(401,094)	(401,094)	0	0	0	0
34	Subtotal Income Taxes	(3,964,976)	(19,954,009)	(3,402,104)	(9,455,742)	(1,632,824)	30,479,703
35	Total	\$ 197,947,745	\$ 122,325,114	\$ 15,156,369	\$ 23,623,061	\$ 5,391,386	\$ 31,451,816

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
Line No.	Description	Total	Production	Transmission	Distribution	Customer	Other
	Fuel and Purchased Power						
1	Reconcilable	\$ 76,678,062	\$ 76,678,062	\$ 0	\$ 0	\$ 0	\$ 0
2	Non-reconcilable	17,665,662	17,665,662	0	0	0	0
3	Subtotal Fuel and Purchased Power	94,343,724	94,343,724	0	0	0	0
	Other Operation and Maintenance						
4	O&M - Steam Power Generation Operations	3,401,958	3,401,958	0	0	0	0
5	O&M - Steam Power Generation Maintenance	5,958,913	5,958,913	0	0	0	0
6	O&M - Nuclear Power Generation Operations	12,896,427	12,896,427	0	0	0	0
7	O&M - Nuclear Power Generation Maintenance	3,655,229	3,655,229	0	0	0	0
8	O&M - Other Power Generation Operations	701,723	701,723	0	0	0	0
9	O&M - Other Power Generation Maintenance	2,004,578	2,004,578	0	0	0	0
10	O&M - Other Power Supply	139,207	139,207	0	0	0	0
11	O&M - Transmission Operations	5,465,260	0	5,465,260	0	0	0
12	O&M - Transmission Maintenance	1,406,749	0	1,406,749	0	0	0
13	O&M - Distribution Operation	3,362,547	0	0	3,362,547	0	0
14	O&M - Distribution Maintenance	4,878,368	0	0	4,878,368	0	0
15	O&M - Customer Accounts Expenses	3,711,073	0	0	0	3,711,073	0
16	O&M - Customer and Information Exp	39,972	0	0	0	39,972	0
17	O&M - Administration & General Exp	21,210,831	7,715,098	4,241,844	5,325,269	2,667,917	1,260,702
18	Subtotal Other Operation and Maintenance	68,832,834	36,473,133	11,113,852	13,566,184	6,418,962	1,260,702
	Regulatory Debits and Credits						
19	Regulatory Debits	3,135,744	1,381,843	465,101	693,119	595,681	0
20	Subtotal Regulatory Debits and Credits	3,135,744	1,381,843	465,101	693,119	595,681	0
	Depreciation & Amortization						
21	Depr Exp - Plant	41,106,752	21,479,614	3,878,140	15,323,788	425,210	0
22	Depr Exp - ARO	0	0	0	0	0	0
23	Depr Exp - Intangible	5,956,906	1,916,644	1,231,632	2,159,432	649,198	0
24	Subtotal Depreciation & Amortization	47,063,658	23,396,258	5,109,772	17,483,220	1,074,408	0
	Decommissioning and Accretion						
25	Accretion Expense	749,740	749,356	136	177	72	0
26	Subtotal Decommissioning and Accretion	749,740	749,356	136	177	72	0
	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs						
27	Amortization of Unrecovered Plant	1,672,773	0	0	1,672,773	0	0
28	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	1,672,773	0	0	1,672,773	0	0
	Other Taxes						
29	Taxes Other Than Income Taxes	9,494,325	4,024,727	2,343,611	2,901,296	224,690	0
30	Subtotal Other Taxes	9,494,325	4,024,727	2,343,611	2,901,296	224,690	0
	Income Taxes						
31	Current Income Taxes	11,712,406	4,141,917	1,589,486	5,240,349	24,176	716,478
32	Deferred Income Taxes	(229,082)	(456,454)	150,524	44,404	32,445	0
33	Amortization of Investment Tax Credits	(443,091)	(443,091)	0	0	0	0
34	Subtotal Income Taxes	11,040,234	3,242,371	1,740,010	5,284,753	56,621	716,478
35	Total	\$236,333,031	\$163,611,413	\$20,772,482	\$41,601,522	\$8,370,434	\$1,977,180

⁽¹⁾Please refer to workpaper K-01.

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Total	Demand	Energy	Customer	Other
	Fuel and Purchased Power					
1	Reconcilable	\$ 80,386,283	\$ 0	\$ 80,386,283	\$ 0	\$ 0
2	Non-reconcilable	0	0	0	0	0
3	Subtotal Fuel and Purchased Power	80,386,283	0	80,386,283	0	0
	Other Operation and Maintenance					
4	O&M - Steam Power Generation Operations	3,365,064	2,031,363	1,333,701	0	0
5	O&M - Steam Power Generation Maintenance	6,357,987	299,297	6,058,690	0	0
6	O&M - Nuclear Power Generation Operations	13,376,846	8,943,604	4,433,241	0	0
7	O&M - Nuclear Power Generation Maintenance	4,690,695	807,411	3,883,284	0	0
8	O&M - Other Power Generation Operations	665,342	665,342	0	0	0
9	O&M - Other Power Generation Maintenance	1,924,831	1,924,831	0	0	0
10	O&M - Other Power Supply	193,534	193,534	0	0	0
11	O&M - Transmission Operations	5,224,389	5,224,389	0	0	0
12	O&M - Transmission Maintenance	1,347,852	1,347,852	0	0	0
13	O&M - Distribution Operation	3,166,905	1,277,643	0	1,889,262	0
14	O&M - Distribution Maintenance	4,805,437	4,378,321	0	427,116	0
15	O&M - Customer Accounts Expenses	2,980,160	0	0	2,980,160	0
16	O&M - Customer and Information Exp	39,972	0	0	39,972	0
17	O&M - Administration & General Exp	22,437,735	13,213,638	2,353,919	5,898,065	972,113
18	Subtotal Other Operation and Maintenance	70,576,747	40,307,224	18,062,835	11,234,575	972,113
	Regulatory Debits and Credits					
19	Regulatory Debits	897,203	380,248	504,487	12,469	0
20	Subtotal Regulatory Debits and Credits	897,203	380,248	504,487	12,469	0
	Depreciation & Amortization					
21	Depr Exp - Plant	31,638,386	28,119,673	469,824	3,048,890	0
22	Depr Exp - ARO	(128,200)	(128,290)	31	60	0
23	Depr Exp - Intangible	5,145,594	2,696,825	652,774	1,795,995	0
24	Subtotal Depreciation & Amortization	36,655,781	30,688,208	1,122,629	4,844,945	0
	Decommissioning and Accretion					
25	Accretion Expense	2,155,926	2,155,682	84	160	0
26	Subtotal Decommissioning and Accretion	2,155,926	2,155,682	84	160	0
	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs					
27	Amortization of Unrecovered Plant	2,219,832	0	0	2,219,832	0
28	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	2,219,832	0	0	2,219,832	0
	Other Taxes					
29	Taxes Other Than Income Taxes	9,020,948	8,041,348	264,626	714,975	0
30	Subtotal Other Taxes	9,020,948	8,041,348	264,626	714,975	0
	Income Taxes					
31	Current Income Taxes	(2,263,833)	(23,177,508)	(5,737,258)	(3,828,769)	30,479,703
32	Deferred Income Taxes	(1,300,049)	(1,246,644)	(13,384)	(40,021)	0
33	Amortization of Investment Tax Credits	(401,094)	(401,094)	0	0	0
34	Subtotal Income Taxes	(3,964,976)	(24,825,246)	(5,750,642)	(3,868,790)	30,479,703
35	Total	\$ 197,947,745	\$ 56,747,463	\$ 94,590,301	\$ 15,158,165	\$ 31,451,816

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Description	Total	Demand	Energy	Customer	Other
	Fuel and Purchased Power					
1	Reconcilable	\$ 76,678,062	\$ 0	\$ 76,678,062	\$ 0	\$ 0
2	Non-reconcilable	17,665,662	17,665,662	0	0	0
3	Subtotal Fuel and Purchased Power	94,343,724	17,665,662	76,678,062	0	0
	Other Operation and Maintenance					
4	O&M - Steam Power Generation Operations	3,401,958	2,159,069	1,242,889	0	0
5	O&M - Steam Power Generation Maintenance	5,958,913	312,035	5,646,878	0	0
6	O&M - Nuclear Power Generation Operations	12,896,427	8,852,418	4,044,010	0	0
7	O&M - Nuclear Power Generation Maintenance	3,655,229	633,018	3,022,211	0	0
8	O&M - Other Power Generation Operations	701,723	701,723	0	0	0
9	O&M - Other Power Generation Maintenance	2,004,578	2,004,578	0	0	0
10	O&M - Other Power Supply	139,207	139,207	0	0	0
11	O&M - Transmission Operations	5,465,260	5,465,260	0	0	0
12	O&M - Transmission Maintenance	1,406,749	1,406,749	0	0	0
13	O&M - Distribution Operation	3,362,547	1,363,275	0	1,999,272	0
14	O&M - Distribution Maintenance	4,878,368	4,443,884	0	434,483	0
15	O&M - Customer Accounts Expenses	3,711,073	0	0	3,711,073	0
16	O&M - Customer and Information Exp	39,972	0	0	39,972	0
17	O&M - Administration & General Exp	21,210,831	12,503,510	1,964,761	5,481,858	1,260,702
18	Subtotal Other Operation and Maintenance	68,832,834	39,984,725	15,920,749	11,666,659	1,260,702
	Regulatory Debits and Credits					
19	Regulatory Debits	3,135,744	1,835,437	439,643	860,664	0
20	Subtotal Regulatory Debits and Credits	3,135,744	1,835,437	439,643	860,664	0
	Depreciation & Amortization					
21	Depr Exp - Plant	41,106,752	36,544,032	464,204	4,098,516	0
22	Depr Exp - ARO	0	0	0	0	0
23	Depr Exp - Intangible	5,956,906	3,213,841	708,732	2,034,333	0
24	Subtotal Depreciation & Amortization	47,063,658	39,757,873	1,172,937	6,132,849	0
	Decommissioning and Accretion					
25	Accretion Expense	749,740	749,499	78	163	0
26	Subtotal Decommissioning and Accretion	749,740	749,499	78	163	0
	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs					
27	Amortization of Unrecovered Plant	1,672,773	0	0	1,672,773	0
28	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	1,672,773	0	0	1,672,773	0
	Other Taxes					
29	Taxes Other Than Income Taxes	9,494,325	8,448,541	240,151	805,633	0
30	Subtotal Other Taxes	9,494,325	8,448,541	240,151	805,633	0
	Income Taxes					
31	Current Income Taxes	11,712,406	8,878,991	1,156,191	960,746	716,478
32	Deferred Income Taxes	(229,082)	(258,504)	(7,894)	37,316	0
33	Amortization of Investment Tax Credits	(443,091)	(443,091)	0	0	0
34	Subtotal Income Taxes	11,040,234	8,177,396	1,148,298	998,063	716,478
35	Total	\$ 236,333,031	\$116,619,132	\$ 95,599,917	\$ 22,136,803	\$ 1,977,180

⁽¹⁾ For allocation details, please refer to Workpaper K.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
1	Fuel and Purchased Power															
2	Reconcilable	\$ 80,386,283	\$ 37,223,945	\$ 9,077,979	\$ 13,227,902	\$ 2,051,341	\$ 2,446,827	\$ 1,763,612	\$ 7,206,843	\$ 2,704,212	\$ 2,289,465	\$ 106,046	\$ 203,426	\$ 486,183	\$ 27,977	\$ 1,570,525
3	Non-reconcilable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Subtotal Fuel and Purchased Power	80,386,283	37,223,945	9,077,979	13,227,902	2,051,341	2,446,827	1,763,612	7,206,843	2,704,212	2,289,465	106,046	203,426	486,183	27,977	1,570,525
4	Other Operation and Maintenance															
5	O&M - Steam Power Generation Operations	3,365,064	1,791,684	375,040	496,079	84,641	102,385	55,221	211,823	91,731	76,234	3,026	5,805	15,146	1,004	55,242
6	O&M - Steam Power Generation Maintenance	6,357,987	2,990,212	720,116	1,041,884	162,708	194,287	137,301	533,837	211,568	178,909	8,213	15,754	37,839	2,197	123,162
7	O&M - Nuclear Power Generation Operations	13,376,846	7,219,273	1,488,040	1,946,353	335,784	406,798	211,425	809,250	355,264	294,488	11,419	21,901	57,944	3,920	214,986
8	O&M - Nuclear Power Generation Maintenance	4,690,695	2,271,550	529,368	751,328	119,579	143,199	95,831	371,697	149,747	126,212	5,645	10,829	26,387	1,571	87,750
9	O&M - Other Power Generation Operations	665,342	388,138	73,309	89,442	16,530	20,207	8,159	30,696	14,945	12,160	0	0	2,222	173	9,358
10	O&M - Other Power Generation Maintenance	1,924,831	1,122,397	212,082	258,847	47,821	58,456	23,638	88,938	43,274	35,214	45	86	6,438	501	27,092
11	O&M - Other Power Supply	193,534	110,006	20,566	28,693	4,308	6,360	2,193	9,777	4,203	3,353	120	230	550	111	3,064
12	O&M - Transmission Operations	5,224,389	3,016,238	574,327	716,108	128,606	160,069	65,579	251,494	119,291	97,103	241	595	17,619	1,547	75,572
13	O&M - Transmission Maintenance	1,347,852	786,291	148,510	181,192	33,487	40,936	16,529	62,185	30,277	24,635	0	0	4,502	351	18,958
14	O&M - Distribution Operation	3,166,905	2,415,181	317,711	178,816	59,044	65,665	24,138	50,513	0	0	3,007	16,733	13,016	2,190	20,890
15	O&M - Distribution Maintenance	4,805,437	2,820,860	512,771	562,525	148,661	187,422	61,075	179,384	0	0	3,847	202,078	41,885	5,774	79,155
16	O&M - Customer Accounts Expenses	2,980,160	2,353,335	219,902	108,170	16,843	16,958	4,099	112,890	34,548	13,483	862	76,075	1,402	545	21,047
17	O&M - Customer and Information Exp	39,972	35,383	3,589	271	326	259	102	0	0	0	9	0	21	11	0
18	O&M - Administration & General Exp	22,437,735	14,114,613	2,337,226	2,453,039	473,067	572,936	252,020	1,010,072	382,670	294,171	25,493	145,145	85,342	9,078	282,862
18	Subtotal Other Operation and Maintenance	70,576,747	41,435,160	7,532,558	8,812,747	1,631,406	1,975,938	957,311	3,722,558	1,437,519	1,155,964	61,927	495,231	310,314	28,975	1,019,140
19	Regulatory Debits and Credits															
20	Regulatory Debits	897,203	463,392	99,922	134,780	22,473	27,063	15,942	63,550	25,574	21,368	1,069	2,010	4,421	288	15,352
20	Subtotal Regulatory Debits and Credits	897,203	463,392	99,922	134,780	22,473	27,063	15,942	63,550	25,574	21,368	1,069	2,010	4,421	288	15,352
21	Depreciation & Amortization															
22	Depr Exp - Plant	31,638,386	19,199,969	3,416,762	3,799,993	842,040	986,443	375,772	1,291,183	435,885	348,770	65,084	290,551	160,369	18,849	406,716
23	Depr Exp - ARO	(128,200)	(73,922)	(14,125)	(17,403)	(3,185)	(3,890)	(1,631)	(6,151)	(2,946)	(2,405)	(79)	(151)	(444)	(34)	(1,835)
24	Depr Exp - Intangible	5,145,594	3,371,439	517,529	510,824	101,276	120,947	53,563	216,740	80,044	61,316	2,609	29,048	17,818	2,082	60,360
24	Subtotal Depreciation & Amortization	36,655,781	22,497,486	3,920,166	4,293,414	940,131	1,103,500	427,705	1,501,772	512,983	407,682	67,613	319,448	177,742	20,897	465,241
25	Decommissioning and Accretion															
26	Accretion Expense	2,155,926	1,243,335	237,496	292,554	53,553	65,391	27,416	103,439	49,529	40,416	1,334	2,561	7,476	571	30,854
26	Subtotal Decommissioning and Accretion	2,155,926	1,243,335	237,496	292,554	53,553	65,391	27,416	103,439	49,529	40,416	1,334	2,561	7,476	571	30,854
27	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs															
28	Amortization of Unrecovered Plant	2,219,832	1,465,927	69,108	221,983	2,094	10,471	0	278,526	85,861	33,507	0	0	0	0	52,355
28	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	2,219,832	1,465,927	69,108	221,983	2,094	10,471	0	278,526	85,861	33,507	0	0	0	0	52,355
29	Other Taxes															
30	Taxes Other Than Income Taxes	9,020,948	5,407,145	977,345	1,127,264	228,166	273,785	109,437	397,771	158,178	127,294	15,041	34,133	39,047	4,089	122,253
30	Subtotal Other Taxes	9,020,948	5,407,145	977,345	1,127,264	228,166	273,785	109,437	397,771	158,178	127,294	15,041	34,133	39,047	4,089	122,253
31	Income Taxes															
32	Current Income Taxes	(2,263,833)	(3,461,607)	1,171,098	189,110	(43,922)	5,271	45,560	(1,945)	(29,894)	(134,407)	30,764	(28,762)	88,454	(2,429)	(91,122)
33	Deferred Income Taxes	(1,300,049)	(774,374)	(144,219)	(163,818)	(36,901)	(43,510)	(16,428)	(52,864)	(17,053)	(14,079)	(2,464)	(8,696)	(7,282)	(855)	(17,508)
34	Amortization of Investment Tax Credits	(401,094)	(231,302)	(44,185)	(54,431)	(9,964)	(12,166)	(5,101)	(19,246)	(9,216)	(7,520)	(249)	(477)	(1,391)	(106)	(5,740)
34	Subtotal Income Taxes	(3,964,976)	(4,467,283)	982,694	(29,139)	(90,787)	(50,405)	24,031	(74,055)	(56,162)	(156,007)	28,051	(37,935)	79,781	(3,390)	(114,370)
35	Total	\$ 197,947,745	\$ 105,269,106	\$ 22,897,268	\$ 28,081,504	\$ 4,838,377	\$ 5,852,570	\$ 3,325,454	\$ 13,200,404	\$ 4,917,695	\$ 3,919,690	\$ 281,082	\$ 1,018,875	\$ 1,104,965	\$ 79,407	\$ 3,161,348

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Fuel and Purchased Power																
1	Reconcilable	\$ 76,678,062	\$ 35,506,803	\$ 8,659,212	\$ 12,617,698	\$ 1,956,713	\$ 2,333,955	\$ 1,682,256	\$ 6,874,391	\$ 2,579,467	\$ 2,183,852	\$ 101,154	\$ 194,042	\$ 463,755	\$ 26,686	\$ 1,498,076
2	Non-reconcilable	17,665,662	10,187,399	1,946,085	2,397,354	438,833	535,835	224,672	847,651	405,886	331,213	10,953	21,004	61,265	4,681	252,831
3	Subtotal Fuel and Purchased Power	94,343,724	45,694,202	10,605,296	15,015,052	2,395,546	2,869,790	1,906,928	7,722,042	2,985,353	2,515,066	112,107	215,047	525,020	31,368	1,750,907
Other Operation and Maintenance																
4	O&M - Steam Power Generation Operations	3,401,958	1,823,097	378,809	498,402	85,486	103,483	54,844	210,165	91,598	76,031	2,985	5,726	15,037	1,007	55,288
5	O&M - Steam Power Generation Maintenance	5,958,913	2,806,043	674,814	975,556	152,471	182,085	128,389	499,139	197,948	167,369	7,675	14,722	35,382	2,056	115,264
6	O&M - Nuclear Power Generation Operations	12,896,427	6,985,675	1,433,850	1,869,654	323,544	392,134	201,689	771,501	340,019	281,646	10,846	20,803	55,264	3,759	206,044
7	O&M - Nuclear Power Generation Maintenance	3,655,229	1,770,537	412,498	585,360	93,179	111,587	74,641	289,500	116,649	98,313	4,397	8,434	20,552	1,224	68,359
8	O&M - Other Power Generation Operations	701,723	409,361	77,318	94,333	17,434	21,312	8,606	32,375	15,763	12,825	0	0	2,344	183	9,870
9	O&M - Other Power Generation Maintenance	2,004,578	1,168,907	220,869	269,570	49,803	60,878	24,617	92,621	45,067	36,673	46	88	6,705	522	28,214
10	O&M - Other Power Supply	139,207	79,126	14,793	20,639	3,098	4,575	1,577	7,033	3,023	2,412	86	166	396	80	2,204
11	O&M - Transmission Operations	5,465,260	3,154,806	600,785	749,341	134,516	167,471	68,626	263,255	124,821	101,606	256	632	18,434	1,621	79,089
12	O&M - Transmission Maintenance	1,406,749	820,649	155,000	189,109	34,950	42,724	17,252	64,902	31,600	25,711	0	0	4,698	366	19,787
13	O&M - Distribution Operation	3,362,547	2,562,009	337,502	190,795	62,837	69,991	25,730	53,990	0	0	3,268	17,857	13,885	2,333	22,351
14	O&M - Distribution Maintenance	4,878,368	2,864,510	520,587	570,868	150,925	190,206	61,982	181,985	0	0	5,605	203,054	42,509	5,861	80,275
15	O&M - Customer Accounts Expenses	3,711,073	2,828,375	333,553	208,070	35,886	17,557	4,266	121,005	35,196	13,736	897	83,235	7,288	568	21,442
16	O&M - Customer and Information Exp	39,972	35,383	3,589	271	326	259	102	0	0	0	9	0	21	11	0
17	O&M - Administration & General Exp	21,210,831	13,335,299	2,225,137	2,321,167	448,430	544,235	237,951	943,435	357,056	274,806	29,441	138,005	81,712	8,605	265,554
18	Subtotal Other Operation and Maintenance	68,832,834	40,643,776	7,389,105	8,543,134	1,592,885	1,908,496	910,272	3,530,906	1,358,738	1,091,128	65,511	492,720	304,226	28,195	973,741
Regulatory Debits and Credits																
19	Regulatory Debits	3,135,744	2,007,616	328,405	327,644	64,570	77,680	34,715	129,798	49,171	39,658	9,486	16,821	11,762	1,243	37,176
20	Subtotal Regulatory Debits and Credits	3,135,744	2,007,616	328,405	327,644	64,570	77,680	34,715	129,798	49,171	39,658	9,486	16,821	11,762	1,243	37,176
Depreciation & Amortization																
21	Depr Exp - Plant	41,106,752	25,030,542	4,444,772	4,917,653	1,074,110	1,259,277	484,262	1,658,811	596,386	480,775	73,021	349,264	196,440	22,592	518,847
22	Depr Exp - ARO	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Depr Exp - Intangible	5,956,906	3,895,436	600,403	594,823	118,278	141,469	62,079	250,076	92,136	70,626	3,790	34,346	20,830	2,443	70,169
24	Subtotal Depreciation & Amortization	47,063,658	28,925,978	5,045,175	5,512,477	1,192,388	1,400,747	546,340	1,908,887	688,523	551,401	76,811	383,611	217,270	25,034	589,017
Decommissioning and Accretion																
25	Accretion Expense	749,740	432,420	82,588	101,723	18,622	22,738	9,532	35,965	17,220	14,051	462	889	2,600	199	10,728
26	Subtotal Decommissioning and Accretion	749,740	432,420	82,588	101,723	18,622	22,738	9,532	35,965	17,220	14,051	462	889	2,600	199	10,728
Amort. Property Losses, Unrecov Plant and Regulatory Study Costs																
27	Amortization of Unrecovered Plant	1,672,773	1,104,661	52,077	167,277	1,578	7,890	0	209,886	64,702	25,249	0	0	0	0	39,452
28	Subtotal Amort. Property Losses, Unrecov Plant and Regulatory Study Costs	1,672,773	1,104,661	52,077	167,277	1,578	7,890	0	209,886	64,702	25,249	0	0	0	0	39,452
Other Taxes																
29	Taxes Other Than Income Taxes	9,494,325	5,722,493	1,029,419	1,170,227	245,142	292,502	114,761	406,590	151,593	122,004	20,769	42,866	44,140	4,874	126,945
30	Subtotal Other Taxes	9,494,325	5,722,493	1,029,419	1,170,227	245,142	292,502	114,761	406,590	151,593	122,004	20,769	42,866	44,140	4,874	126,945
Income Taxes																
31	Current Income Taxes	11,712,406	6,953,567	1,310,637	1,452,069	319,714	376,869	153,054	519,510	159,247	126,860	24,186	83,835	68,430	7,677	156,751
32	Deferred Income Taxes	(229,082)	(122,871)	(26,801)	(35,295)	(6,039)	(7,474)	(3,397)	(11,719)	(6,542)	(5,593)	(23)	937	(708)	(25)	(3,531)
33	Amortization of Investment Tax Credits	(443,091)	(255,521)	(48,812)	(60,131)	(11,007)	(13,440)	(5,635)	(21,261)	(10,180)	(8,308)	(275)	(527)	(1,537)	(117)	(6,342)
34	Subtotal Income Taxes	11,040,234	6,575,175	1,235,024	1,356,643	302,668	355,956	144,022	486,530	142,524	112,959	23,888	84,245	66,186	7,534	146,878
35	Total	\$ 236,333,031	\$ 131,106,322	\$ 25,767,089	\$ 32,194,178	\$ 5,813,399	\$ 6,935,798	\$ 3,666,570	\$ 14,430,605	\$ 5,457,824	\$ 4,471,517	\$ 309,034	\$ 1,236,199	\$ 1,171,204	\$ 98,448	\$ 3,674,845

⁽¹⁾ For allocation details, please refer to Workpaper K.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Schedule L-01 Allocated Cost Per Billing Unit of DEC - Base Period	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
DEMAND COMPONENTS																
1	DEMAND PRODUCTION	50,637,480	23,965,819	7,959,946	8,479,693	919,391	1,576,658	770,487	3,252,261	1,560,496	870,480	47,835	49,480	215,344	3,520	966,070
2	DEMAND TRANSMISSION	12,914,091	6,349,498	1,967,592	1,994,478	244,158	385,661	196,289	792,665	368,797	280,390	17,114	1,571	58,259	311	257,310
3	DEMAND DISTRIBUTION LOAD DISPATCHING	7,866,454	3,933,025	1,217,786	1,106,062	290,258	337,312	144,291	434,415	0	0	13,861	18,256	128,359	10,296	232,533
4	DEMAND DISTRIBUTION SUBSTATION PRIMARY	4,995,763	2,631,357	792,726	705,355	186,148	210,539	90,769	270,808	0	0	9,839	11,066	80,974	6,181	0
5	DEMAND DISTRIBUTION SUBSTATION SECONDARY	3,440,292	2,019,813	526,543	396,236	146,251	116,237	50,258	105,709	0	0	6,256	5,889	63,986	3,113	0
6	DEMAND DISTRIBUTION OVERHEAD PRIMARY	4,030,289	2,118,075	639,896	570,900	149,624	170,570	73,546	220,601	0	0	8,018	8,974	65,066	5,020	0
7	DEMAND DISTRIBUTION OVERHEAD SECONDARY	967,211	568,764	147,934	110,965	41,151	32,567	14,085	29,446	0	0	1,776	1,652	18,001	872	0
8	DEMAND DISTRIBUTION UNDERGROUND PRIMARY	6,928,073	3,547,388	1,106,664	1,017,775	269,346	309,128	132,234	395,562	0	0	6,184	14,478	119,884	9,430	0
9	DEMAND DISTRIBUTION UNDERGROUND SECONDARY	2,566,639	1,510,139	391,819	292,742	116,461	87,387	37,442	70,743	0	0	1,810	3,722	51,963	2,411	0
10	DEMAND DISTRIBUTION LINE TRANSFORMER PRIMARY	3,524,392	1,725,378	566,977	543,547	149,206	170,660	71,896	211,260	0	0	2,560	8,379	69,001	5,529	0
11	DEMAND DISTRIBUTION LINE TRANSFORMER SECONDARY	3,053,686	1,801,955	462,708	338,806	155,911	105,340	44,172	63,651	0	0	1,438	4,708	71,901	3,095	0
12	TOTAL DEMAND	100,924,371	50,171,212	15,780,590	15,556,560	2,667,903	3,502,060	1,625,470	5,847,120	1,929,293	1,150,870	116,690	128,175	942,739	49,777	1,455,913
ENERGY COMPONENTS																
13	ENERGY - OTHER	14,561,058	6,609,211	1,944,222	2,390,480	354,403	461,662	316,573	1,237,058	465,925	286,617	28,557	36,667	80,522	3,380	345,781
14	ENERGY - FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	TOTAL ENERGY	14,561,058	6,609,211	1,944,222	2,390,480	354,403	461,662	316,573	1,237,058	465,925	286,617	28,557	36,667	80,522	3,380	345,781
CUSTOMER COMPONENTS																
16	CUSTOMER OTHER	858,080	585,758	130,385	87,044	18,556	2,123	605	23,899	4	3	38	4,543	5,082	35	4
17	CUSTOMER DEPOSITS	(145,354)	(111,261)	(19,134)	(5,942)	(1,542)	(1,781)	(746)	(2,164)	(898)	(683)	(15)	(411)	(214)	(14)	(550)
18	CUSTOMER 369-SERVICES	1,559,385	1,217,458	258,115	23,073	26,074	16,085	7,294	2,071	0	0	0	6,116	2,718	380	0
19	CUSTOMER 370-METERS	9,450,991	6,955,152	1,315,404	499,027	157,895	164,349	72,373	170,977	45,877	29,392	1,286	0	34,522	3,996	740
20	CUSTOMER 371-INSTALL ON CUST PREM	709,575	0	0	0	0	0	0	0	0	0	0	709,575	0	0	0
21	CUSTOMER 373-STREET LIGHTS	175,133	0	0	0	0	0	0	0	0	0	175,133	0	0	0	0
22	CUSTOMER 902-METER READING EXP	3,117,081	2,166,083	459,189	205,091	51,638	58,798	26,273	77,451	36,656	23,561	0	0	11,203	874	263
23	CUSTOMER 903-CUST REC AND COLLECTIONS	5,410,100	3,990,731	733,790	266,333	72,642	80,622	35,031	100,533	47,867	30,839	16,962	18,852	14,608	1,197	91
24	TOTAL CUSTOMER	21,134,991	14,803,920	2,877,750	1,074,628	325,264	320,195	140,831	372,767	129,507	83,111	193,404	738,676	67,920	6,468	548
25	BASE REVENUE REQUIREMENT	136,620,420	71,584,343	20,602,562	19,021,668	3,347,570	4,283,918	2,082,874	7,456,945	2,524,725	1,520,598	338,651	903,518	1,091,181	59,625	1,802,242
26	kWh	1,810,696,004	840,751,406	208,498,550	298,439,217	47,023,143	55,976,118	40,532,009	155,049,493	63,589,385	54,137,039	2,391,910	4,623,132	10,868,326	645,261	28,171,015
27	kW	2,232,620	0	414,652	879,601	0	222,129	0	346,561	133,595	105,798	0	0	0	0	130,284
28	Customer	1,380,444	1,175,525	123,084	7,271	9,869	8,766	2,808	421	60	24	567	51,051	597	377	24

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Schedule L-01 Allocated Cost Per Billing Unit of DEC - Base Period	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
<u>DEMAND COMPONENTS (\$/kWh)</u>																
29	DEMAND PRODUCTION	0.027966	0.028505	0.038177	0.028413	0.019552	0.028167	0.019009	0.020976	0.024540	0.016079	0.019999	0.010703	0.019814	0.005456	0.034293
30	DEMAND TRANSMISSION	0.007132	0.007552	0.009437	0.006683	0.005192	0.006890	0.004843	0.005112	0.005800	0.005179	0.007155	0.000340	0.005360	0.000482	0.009134
31	DEMAND DISTRIBUTION LOAD DISPATCHING	0.004344	0.004678	0.005841	0.003706	0.006173	0.006026	0.003560	0.002802	0.000000	0.000000	0.005795	0.003949	0.011810	0.015956	0.008234
32	DEMAND DISTRIBUTION SUBSTATION PRIMARY	0.002759	0.003130	0.003802	0.002363	0.003959	0.003761	0.002239	0.001747	0.000000	0.000000	0.004113	0.002394	0.007450	0.009579	0.000000
33	DEMAND DISTRIBUTION SUBSTATION SECONDARY	0.001900	0.002402	0.002525	0.001328	0.003110	0.002077	0.001240	0.000682	0.000000	0.000000	0.002615	0.001274	0.005887	0.004824	0.000000
34	DEMAND DISTRIBUTION OVERHEAD PRIMARY	0.002226	0.002519	0.003069	0.001913	0.003182	0.003047	0.001815	0.001423	0.000000	0.000000	0.003352	0.001941	0.005987	0.007780	0.000000
35	DEMAND DISTRIBUTION OVERHEAD SECONDARY	0.000534	0.000676	0.000710	0.000372	0.000875	0.000582	0.000348	0.000190	0.000000	0.000000	0.000742	0.000357	0.001656	0.001351	0.000000
36	DEMAND DISTRIBUTION UNDERGROUND PRIMARY	0.003826	0.004219	0.005308	0.003410	0.005728	0.005523	0.003262	0.002551	0.000000	0.000000	0.002585	0.003132	0.011031	0.014614	0.000000
37	DEMAND DISTRIBUTION UNDERGROUND SECONDARY	0.001417	0.001796	0.001879	0.000981	0.002477	0.001561	0.000924	0.000456	0.000000	0.000000	0.000757	0.000805	0.004781	0.003736	0.000000
38	DEMAND DISTRIBUTION LINE TRANSFORMER PRIMARY	0.001946	0.002052	0.002719	0.001821	0.003173	0.003049	0.001774	0.001363	0.000000	0.000000	0.001070	0.001812	0.006349	0.008568	0.000000
39	DEMAND DISTRIBUTION LINE TRANSFORMER SECONDARY	0.001686	0.002143	0.002219	0.001135	0.003316	0.001882	0.001090	0.000411	0.000000	0.000000	0.000601	0.001018	0.006616	0.004797	0.000000
		0.055738	0.059674	0.075687	0.052126	0.056736	0.062563	0.040103	0.037711	0.030340	0.021258	0.048785	0.027725	0.086742	0.077143	0.051681
<u>DEMAND COMPONENTS (\$/kW)</u>																
40	DEMAND PRODUCTION	22.680743	0.000000	19.196690	9.640386	0.000000	7.097939	0.000000	9.384381	11.680800	8.227755	0.000000	0.000000	0.000000	0.000000	7.415109
41	DEMAND TRANSMISSION	5.784276	0.000000	4.745164	2.267480	0.000000	1.736204	0.000000	2.287230	2.760559	2.650236	0.000000	0.000000	0.000000	0.000000	1.974992
42	DEMAND DISTRIBUTION LOAD DISPATCHING	3.523418	0.000000	2.936886	1.257459	0.000000	1.518543	0.000000	1.253502	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.784814
43	DEMAND DISTRIBUTION SUBSTATION PRIMARY	2.237624	0.000000	1.911787	0.801904	0.000000	0.947823	0.000000	0.781416	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
44	DEMAND DISTRIBUTION SUBSTATION SECONDARY	1.540921	0.000000	1.269843	0.450473	0.000000	0.523288	0.000000	0.305023	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
45	DEMAND DISTRIBUTION OVERHEAD PRIMARY	1.805184	0.000000	1.543213	0.649044	0.000000	0.767887	0.000000	0.636542	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
46	DEMAND DISTRIBUTION OVERHEAD SECONDARY	0.433218	0.000000	0.356766	0.126154	0.000000	0.146611	0.000000	0.084965	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
47	DEMAND DISTRIBUTION UNDERGROUND PRIMARY	3.103113	0.000000	2.668898	1.157087	0.000000	1.391662	0.000000	1.141391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
48	DEMAND DISTRIBUTION UNDERGROUND SECONDARY	1.149609	0.000000	0.944934	0.332812	0.000000	0.393407	0.000000	0.204128	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
49	DEMAND DISTRIBUTION LINE TRANSFORMER PRIMARY	1.578590	0.000000	1.367355	0.617947	0.000000	0.768292	0.000000	0.609590	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
50	DEMAND DISTRIBUTION LINE TRANSFORMER SECONDARY	1.367759	0.000000	1.115894	0.385182	0.000000	0.474228	0.000000	0.183665	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		45.204455	0.000000	38.057431	17.685928	0.000000	15.765883	0.000000	16.871834	14.441359	10.877992	0.000000	0.000000	0.000000	0.000000	11.174915
<u>ENERGY COMPONENTS (\$/kWh)</u>																
51	ENERGY - OTHER	0.008042	0.007861	0.009325	0.008010	0.007537	0.008247	0.007810	0.007978	0.007327	0.005294	0.011939	0.007931	0.007409	0.005238	0.012274
52	ENERGY - FUEL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		0.008042	0.007861	0.009325	0.008010	0.007537	0.008247	0.007810	0.007978	0.007327	0.005294	0.011939	0.007931	0.007409	0.005238	0.012274
<u>CUSTOMER COMPONENTS (\$/ANNUAL CUSTOMERS)</u>																
53	CUSTOMER OTHER	0.621597	0.498295	1.059317	11.971412	1.880276	0.242181	0.215453	56.767092	0.072267	0.127376	0.066978	0.088999	8.513080	0.091601	0.171546
54	CUSTOMER DEPOSITS	-0.105295	-0.094648	-0.155452	-0.817159	-0.156234	-0.203205	-0.265497	-5.140243	-14.962933	-28.471825	-0.026250	-0.008050	-0.358309	-0.037839	-22.921377
55	CUSTOMER 369-SERVICES	1.129626	1.035671	2.097066	3.173360	2.641988	1.834933	2.597752	4.919746	0.000000	0.000000	0.000000	0.119801	4.552917	1.007661	0.000000
56	CUSTOMER 370-METERS	6.846341	5.916634	10.687044	68.632578	15.999133	18.748403	25.773857	406.121549	764.617670	1,224.677694	2.268607	0.000000	57.825338	10.600414	30.828448
57	CUSTOMER 371-INSTALL ON CUST PREM	0.514020	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	13.899339	0.000000	0.000000	0.000000
58	CUSTOMER 373-STREET LIGHTS	0.126867	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	308.876727	0.000000	0.000000	0.000000	0.000000
59	CUSTOMER 902-METER READING EXP	2.258028	1.842651	3.730695	28.206763	5.232355	6.707556	9.356322	183.969053	610.941136	981.694242	0.000012	0.000004	18.765425	2.318760	10.966990
60	CUSTOMER 903-CUST REC AND COLLECTIONS	3.919102	3.394850	5.961702	36.629549	7.360662	9.197111	12.475497	238.796156	797.786035	1,284.941060	29.915045	0.369286	24.469801	3.175093	3.807510
		15.310285	12.593454	23.380371	147.796503	32.958181	36.526979	50.153385	885.433352	2,158.454175	3,462.968547	341.101118	14.469379	113.768252	17.155690	22.853117

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
DEMAND COMPONENTS																
1	DEMAND PRODUCTION - 4CP-A&E	69,191,002	39,900,929	7,622,219	9,389,703	1,718,774	2,098,701	879,971	3,319,992	1,589,732	1,297,262	42,898	82,268	239,954	18,336	990,262
2	DEMAND PRODUCTION - 4CP	20,557,119	11,992,318	2,265,043	2,763,495	510,733	624,342	252,104	948,429	461,771	375,724	0	0	68,660	5,350	289,149
3	DEMAND PRODUCTION - 12CP-A&E	138,058	78,473	14,671	20,468	3,073	4,537	1,564	6,975	2,998	2,392	86	164	392	79	2,186
4	DEMAND TRANSMISSION	21,829,628	12,613,832	2,400,219	2,987,479	537,775	668,357	273,499	1,047,273	497,783	405,185	0	924	2,283	73,563	315,058
5	DEMAND DISTRIBUTION LOAD DISPATCHING	12,912,050	7,523,649	1,435,211	1,722,810	412,053	572,029	186,646	594,873	0	0	10,935	26,829	126,627	17,093	283,297
6	DEMAND DISTRIBUTION SUBSTATION PRIMARY	8,014,060	4,669,667	890,785	1,069,288	255,747	355,038	115,845	369,217	0	0	6,787	16,652	78,593	10,609	175,833
7	DEMAND DISTRIBUTION SUBSTATION SECONDARY	2,699,825	1,794,418	318,160	278,902	110,799	91,382	29,179	46,154	0	0	1,536	3,768	22,358	3,269	0
8	DEMAND DISTRIBUTION OVERHEAD PRIMARY	5,139,538	2,994,728	571,274	685,751	164,014	227,691	74,293	236,784	0	0	4,353	10,679	50,403	6,804	112,764
9	DEMAND DISTRIBUTION OVERHEAD SECONDARY	2,074,755	1,378,970	244,499	214,253	85,146	70,225	22,424	35,468	0	0	1,180	2,896	17,182	2,512	0
10	DEMAND DISTRIBUTION UNDERGROUND PRIMARY	6,152,502	3,584,966	683,868	820,907	196,340	272,568	88,936	283,453	0	0	5,211	12,784	60,337	8,145	134,989
11	DEMAND DISTRIBUTION UNDERGROUND SECONDARY	3,700,867	2,459,766	436,130	382,176	151,882	125,265	39,998	63,267	0	0	2,105	5,165	30,648	4,481	0
12	DEMAND DISTRIBUTION LINE TRANSFORMER PRIMARY	294,279	175,318	33,444	40,145	9,602	13,330	4,349	13,862	0	0	255	625	2,951	398	0
13	DEMAND DISTRIBUTION LINE TRANSFORMER SECONDARY	9,011,704	5,989,560	1,061,981	930,608	369,834	305,023	97,397	154,056	0	0	5,127	12,578	74,629	10,911	0
14	TOTAL DEMAND	161,715,409	95,156,595	17,977,504	21,305,887	4,525,770	5,428,488	2,066,205	7,119,801	2,552,285	2,080,563	81,397	176,690	846,297	94,387	2,303,538
ENERGY COMPONENTS																
15	ENERGY - OTHER	19,844,498	9,226,450	2,250,378	3,278,526	508,585	606,508	437,175	1,706,241	670,449	567,614	26,282	50,421	120,363	6,933	388,572
16	ENERGY - FUEL	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17	TOTAL ENERGY	19,844,498	9,226,450	2,250,378	3,278,526	508,585	606,508	437,175	1,706,241	670,449	567,614	26,282	50,421	120,363	6,933	388,572
CUSTOMER COMPONENTS																
18	CUSTOMER OTHER	1,361,782	1,012,725	175,621	110,797	22,619	2,370	718	10,216	1,136	444	151	17,692	6,508	95	690
19	CUSTOMER DEPOSITS	(104,312)	(88,739)	(9,377)	(555)	(736)	(654)	(210)	(32)	(5)	(2)	(44)	(3,882)	(46)	(28)	(2)
20	CUSTOMER 369-SERVICES	2,990,583	2,442,399	300,193	61,998	23,569	21,316	23,465	8,419	0	0	0	106,855	1,473	895	0
21	CUSTOMER 370-METERS	14,324,312	12,200,177	1,161,858	295,843	101,661	89,037	31,204	267,248	82,380	32,148	2,656	0	6,453	3,415	50,233
22	CUSTOMER 371-INSTALL ON CUST PREM	932,967	0	0	0	0	0	0	0	0	0	0	932,967	0	0	0
23	CUSTOMER 373-STREET LIGHTS	209,200	0	0	0	0	0	0	0	0	0	209,200	0	0	0	0
24	CUSTOMER 902-METER READING EXP	2,797,153	1,847,177	87,081	279,715	2,639	13,194	0	350,964	108,192	42,221	0	0	0	0	65,971
25	CUSTOMER 903-CUST REC AND COLLECTIONS	4,696,201	3,995,071	422,156	24,981	33,145	29,449	9,464	1,462	203	81	1,990	174,785	2,072	1,259	81
26	TOTAL CUSTOMER	27,207,886	21,408,810	2,137,532	772,780	182,898	154,712	64,640	638,277	191,907	74,892	213,953	1,228,417	16,460	5,637	116,972
OTHER																
27	OTHER	1,917,791	982,764	280,241	279,002	46,976	60,640	30,722	113,893	39,146	25,586	4,513	11,745	14,951	803	26,809
28	BASE REVENUE REQUIREMENT	210,685,584	126,774,619	22,645,655	25,636,196	5,264,229	6,250,348	2,598,742	9,578,212	3,453,787	2,748,656	326,145	1,467,273	998,071	107,760	2,835,891
29	kWh	1,838,616,537	849,377,119	207,120,860	302,596,842	46,807,468	55,850,126	40,443,766	158,789,004	64,199,975	57,865,838	2,419,760	4,641,780	11,093,716	638,371	36,771,912
30	kW	2,311,574	0	423,995	933,091	0	229,367	0	355,444	133,595	105,798	0	0	0	0	130,284
31	Customer	1,387,536	1,180,248	124,716	7,380	9,792	8,856	2,796	432	60	24	588	51,636	612	372	24

(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
DEMAND COMPONENTS (\$/kWh)																
32	DEMAND PRODUCTION - 4CP-A&E	0.037632	0.046977	0.036801	0.031030	0.036720	0.037577	0.021758	0.020908	0.024762	0.022418	0.017728	0.017723	0.021630	0.028723	0.026930
33	DEMAND PRODUCTION - 4CP	0.011181	0.014119	0.010936	0.009133	0.010911	0.011179	0.006233	0.005973	0.007193	0.006493	0.000000	0.000000	0.006189	0.008381	0.007863
34	DEMAND PRODUCTION - 12CP-A&E	0.000075	0.000092	0.000071	0.000068	0.000066	0.000081	0.000039	0.000044	0.000047	0.000041	0.000035	0.000035	0.000035	0.000124	0.000059
35	DEMAND TRANSMISSION	0.011873	0.014851	0.011588	0.009873	0.011489	0.011967	0.006762	0.006595	0.007754	0.007002	0.000382	0.000492	0.006631	0.010024	0.008568
36	DEMAND DISTRIBUTION LOAD DISPATCHING	0.007023	0.008858	0.006929	0.005693	0.008803	0.010242	0.004615	0.003746	0.000000	0.000000	0.004519	0.005780	0.011414	0.026777	0.007704
37	DEMAND DISTRIBUTION SUBSTATION PRIMARY	0.004359	0.005498	0.004301	0.003534	0.005464	0.006357	0.002864	0.002325	0.000000	0.000000	0.002805	0.003587	0.007084	0.016619	0.004782
38	DEMAND DISTRIBUTION SUBSTATION SECONDARY	0.001468	0.002113	0.001536	0.000921	0.002367	0.001636	0.000721	0.000029	0.000000	0.000000	0.000635	0.000812	0.002015	0.005121	0.000000
39	DEMAND DISTRIBUTION OVERHEAD PRIMARY	0.002795	0.003526	0.002758	0.002266	0.003504	0.004077	0.001837	0.001491	0.000000	0.000000	0.001799	0.002301	0.004543	0.010658	0.003067
40	DEMAND DISTRIBUTION OVERHEAD SECONDARY	0.001128	0.001624	0.001180	0.000708	0.001819	0.001257	0.000554	0.000223	0.000000	0.000000	0.000488	0.000624	0.001549	0.003935	0.000000
41	DEMAND DISTRIBUTION UNDERGROUND PRIMARY	0.003346	0.004221	0.003302	0.002713	0.004195	0.004880	0.002199	0.001785	0.000000	0.000000	0.002153	0.002754	0.005439	0.012759	0.003671
42	DEMAND DISTRIBUTION UNDERGROUND SECONDARY	0.002013	0.002896	0.002106	0.001263	0.003245	0.002243	0.000989	0.000398	0.000000	0.000000	0.000870	0.001113	0.002763	0.007020	0.000000
43	DEMAND DISTRIBUTION LINE TRANSFORMER PRIMARY	0.000160	0.000206	0.000161	0.000133	0.000205	0.000239	0.000108	0.000087	0.000000	0.000000	0.000105	0.000135	0.000266	0.000624	0.000000
44	DEMAND DISTRIBUTION LINE TRANSFORMER SECONDARY	0.004901	0.007052	0.005127	0.003075	0.007901	0.005461	0.002408	0.000970	0.000000	0.000000	0.002119	0.002710	0.006727	0.017093	0.000000
		0.087955	0.112031	0.086797	0.070410	0.096689	0.097197	0.051088	0.044838	0.039755	0.035955	0.033638	0.038065	0.076286	0.147857	0.062644
DEMAND COMPONENTS (\$/kW)																
45	DEMAND PRODUCTION - 4CP-A&E	29.932419	0.000000	17.977144	10.063009	0.000000	9.149971	0.000000	9.340408	11.899640	12.261688	0.000000	0.000000	0.000000	0.000000	7.600792
46	DEMAND PRODUCTION - 4CP	8.893126	0.000000	5.342146	2.961657	0.000000	2.722022	0.000000	2.668294	3.456503	3.551332	0.000000	0.000000	0.000000	0.000000	2.219377
47	DEMAND PRODUCTION - 12CP-A&E	0.059725	0.000000	0.034602	0.021936	0.000000	0.019780	0.000000	0.019622	0.022443	0.022606	0.000000	0.000000	0.000000	0.000000	0.016776
48	DEMAND TRANSMISSION	9.443621	0.000000	5.660961	3.201702	0.000000	2.913919	0.000000	2.943800	3.726061	3.829800	0.000000	0.000000	0.000000	0.000000	2.418241
49	DEMAND DISTRIBUTION LOAD DISPATCHING	5.585826	0.000000	3.384971	1.846347	0.000000	2.493944	0.000000	1.673604	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	2.174461
50	DEMAND DISTRIBUTION SUBSTATION PRIMARY	3.466928	0.000000	2.100933	1.145963	0.000000	1.547904	0.000000	1.038748	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.349612
51	DEMAND DISTRIBUTION SUBSTATION SECONDARY	1.167960	0.000000	0.750386	0.298794	0.000000	0.398410	0.000000	0.129848	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
52	DEMAND DISTRIBUTION OVERHEAD PRIMARY	2.223393	0.000000	1.347360	0.734924	0.000000	0.992694	0.000000	0.666165	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.865527
53	DEMAND DISTRIBUTION OVERHEAD SECONDARY	0.897551	0.000000	0.576655	0.229616	0.000000	0.306169	0.000000	0.099785	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
54	DEMAND DISTRIBUTION UNDERGROUND PRIMARY	2.661607	0.000000	1.612915	0.879771	0.000000	1.188347	0.000000	0.797461	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	1.036115
55	DEMAND DISTRIBUTION UNDERGROUND SECONDARY	1.601025	0.000000	1.028620	0.409583	0.000000	0.546136	0.000000	0.177994	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
56	DEMAND DISTRIBUTION LINE TRANSFORMER PRIMARY	0.127307	0.000000	0.078878	0.043024	0.000000	0.058115	0.000000	0.038999	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
57	DEMAND DISTRIBUTION LINE TRANSFORMER SECONDARY	3.898514	0.000000	2.504702	0.997339	0.000000	1.329847	0.000000	0.433418	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		69.959002	0.000000	42.400273	22.833665	0.000000	23.667258	0.000000	20.030726	19.104647	19.665427	0.000000	0.000000	0.000000	0.000000	17.680900
ENERGY COMPONENTS (\$/kWh)																
58	ENERGY - OTHER	0.010793	0.010863	0.010865	0.010835	0.010865	0.010860	0.010809	0.010745	0.010443	0.009809	0.010861	0.010862	0.010850	0.010861	0.010567
59	ENERGY - FUEL	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
		0.010793	0.010863	0.010865	0.010835	0.010865	0.010860	0.010809	0.010745	0.010443	0.009809	0.010861	0.010862	0.010850	0.010861	0.010567
CUSTOMER COMPONENTS (\$/ANNUAL CUSTOMERS)																
60	CUSTOMER OTHER	0.981439	0.858061	1.408166	15.013207	2.309972	0.267568	0.256652	23.648003	18.939694	18.484010	0.256652	0.342633	10.634033	0.256652	28.736898
61	CUSTOMER DEPOSITS	-0.075178	-0.075187	-0.075187	-0.075187	-0.075187	-0.073862	-0.075187	-0.075187	-0.075187	-0.075187	-0.075187	-0.075187	-0.075187	-0.075187	-0.075187
62	CUSTOMER 369-SERVICES	2.155319	2.069395	2.407009	8.400817	2.407013	2.407009	8.392172	19.489135	0.000000	0.000000	0.000000	2.069395	2.407046	2.406930	0.000000
63	CUSTOMER 370-METERS	10.323561	10.336961	9.316030	40.087104	10.382039	10.053811	11.160086	618.629904	1,372.997379	1,339.509638	4.517368	0.000000	10.544429	9.180115	2,093.025393
64	CUSTOMER 371-INSTALL ON CUST PREM	0.672391	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	18.068146	0.000000	0.000000	0.000000
65	CUSTOMER 373-STREET LIGHTS	0.150771	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000	355.782594	0.000000	0.000000	0.000000	0.000000
66	CUSTOMER 902-METER READING EXP	2.015914	1.565075	0.698236	37.901804	0.269488	1.489851	0.000000	812.415643	1,803.196223	1,759.215828	0.000000	0.000000	0.000000	0.000000	2,748.774731
67	CUSTOMER 903-CUST REC AND COLLECTIONS	3.384561	3.384942	3.384942	3.384942	3.384942	3.325316	3.384942	3.384942	3.384942	3.384942	3.384942	3.384942	3.384942	3.384942	3.384942
		19.608778	18.139247	17.139196	104.712687	18.678267	17.469692	23.118665	1,477.492440	3,198.443052	3,120.519231	363.866370	23.789928	26.895262	15.153453	4,873.846778
OTHER																
68	Other (\$/kWh)	0.001043	0.001157	0.001353	0.000922	0.001004	0.001086	0.000760	0.000717	0.000610	0.000442	0.001865	0.002530	0.001348	0.001257	0.000729
69	Other (\$/kW)	0.829647	0.000000	0.660954	0.299009	0.000000	0.264380	0.000000	0.320423	0.293020	0.241841	0.000000	0.000000	0.000000	0.000000	0.205773
70	Other (\$/Annual Customer)	1.3822	0.8327	2.2470	37.8052	4.7974	6.8473	10.9879	263.6401	652.4330	1,066.0977	7.6755	0.2275	24.4298	2.1579	1,117.0388

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE M-01: CLASS ALLOC FACTOR BASES - BASE PERIOD

SPONSOR: ADRIAN HERNANDEZ

PREPAPER:

FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE M-01: CLASS
PAGE 1 OF 4

Line No	Description	Total	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Demand Related																		
1	DIPROD: ACP-AE Demand-Production	1,000,000,000	0.57687000	0.11016200	0.13570700	0.02841000	0.03032200	0.01271800	0.04798300	0.02297600	0.01874900	0.00802000	0.00118900	0.00348900	0.00029500	0.01431200	0.01431200	
2	DIPROD: ACP Demand-Production	507,193	295,879	55,884	68,182	12,801	15,404	6,220	23,400	11,393	9,270	0	0	1,694	132	7,134		
3	DIPROD12: 12CP-AE Demand-Production	0.99999000	0.56840400	0.10620700	0.14825900	0.02225900	0.03269000	0.01132000	0.05051900	0.02171700	0.01732400	0.00082000	0.00118900	0.00284200	0.00057000	0.01583100		
4	OTRAN: ACP Demand-Transmission	507,193	295,879	55,884	68,182	12,801	15,404	6,220	23,400	11,393	9,270	0	0	1,694	132	7,134		
5	OTRAN12: 12CP Demand-Transmission	363,461	196,469	39,399	55,676	8,441	11,730	5,203	21,938	9,121	7,442	119	294	1,296	187	6,144		
6	DDIST: MCD Demand Less Transf Direct Sub	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513		
7	DDIST: MCD Demand Underhead Lines - Primary	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513		
8	DDIST: PRIM-MCD Demand Transformers - Primary	557,801	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513		
9	DDIST: SEC: NCP Demand Transformers - Secondary	849,016	564,262	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0		
10	DDIST: NCP Demand Underhead Lines - Secondary	849,016	564,262	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0		
11	DDIST: MCD Demand Underground Lines - Primary	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513		
12	DDIST: NCP Demand Underground Lines - Secondary	849,016	564,262	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0		
13	DDIST: Poles, Towers & Structures - Primary	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513		
14	DDIST: Poles, Towers & Structures - Secondary	849,016	564,262	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0		
Energy Related																		
15	E1ENERGY: kWh at Supply- Firm only	1,961,612,869	912,254,544	222,475,820	324,178,790	50,272,625	59,964,871	43,221,181	168,189,912	66,272,665	56,108,381	2,598,895	4,985,411	11,914,984	685,630	38,489,160		
16	E1FUEL: kWh at Supply- Firm	1,970,042,472	912,254,544	222,475,820	324,178,790	50,272,625	59,964,871	43,221,181	176,619,515	66,272,665	56,108,381	2,598,895	4,985,411	11,914,984	685,630	38,489,160		
17	E2ENERGY: kWh at Supply- Firm & Non-firm	1,970,042,472	912,254,544	222,475,820	324,178,790	50,272,625	59,964,871	43,221,181	176,619,515	66,272,665	56,108,381	2,598,895	4,985,411	11,914,984	685,630	38,489,160		
Customer Related																		
18	CUSTOMER: Total Annual Customers	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	598	51,636	612	372	24		
19	CUSTVC: Customer Records & Collect	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	598	51,636	612	372	24		
20	CUSTREG: Meter Reading	1,000	700	33	106	1	5	0	133	41	16	0	0	0	0	0		
21	CUSTTST: Install on Customer Prem.	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
22	CUSTST: Street Lights	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
23	CUSTDEP: Customer Deposits	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	598	51,636	612	372	24		
24	CUSTINTERT: Interest on Customer Deposits	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	598	51,636	612	372	24		
25	AMS: METER: AMS Weighted Meter Allocator	128,697	113,922	11,557	873	1,051	833	329	0	0	0	28	0	68	36	0		
26	NON-AMS: METER: Non-AMS Weighted Meter Allocator	1,000	700	33	106	1	5	0	133	41	16	0	0	0	0	0		
27	SD: Service Drops	46,245,964	37,768,820	4,642,137	958,729	364,475	329,635	362,852	130,195	0	0	0	1,652,395	22,780	13,846	0		
Rate Class Allocation Inputs																		
28	NM_RC_01: Residential Rate Class	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0		
29	NM_RC_02: Small General Service Rate Class	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0		
30	NM_RC_03: General Service Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
31	NM_RC_04: Irrigation Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
32	NM_RC_05: City and County Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
33	NM_RC_06: Water/Sewer Pumping Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
34	NM_RC_07: Large Power Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
35	NM_RC_08: A: Military Service A Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
36	NM_RC_09: B: Military Service B Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
37	NM_RC_10: Street Lighting Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
38	NM_RC_11: Seasonal Agriculture Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
39	NM_RC_12: Recreational Lighting Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
40	NM_RC_13: State University Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
41	NM_RC_14: State University Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
42	NM_VRR: Mile Time Varying Rate	1,304,964	1,180,248	124,716	0	0	0	0	0	0	0	0	0	0	0	0		
Internally Developed - Labor																		
43	LABOR: Salaries and Wages Ext A&G Labor	11,588,171	7,286,351	1,178,738	1,272,489	243,141	294,795	131,192	545,852	200,611	153,480	6,357	74,256	44,221	4,888	151,799		
44	LABSM: Str Per Prod- Maint Labor	1,189,888	560,778	134,735	194,679	30,442	36,358	25,588	99,513	39,482	33,980	1,530	2,934	7,054	440	22,994		
45	PRODLABOR: Production Related Labor	4,099,013	2,183,171	457,003	604,511	103,141	124,760	67,294	258,138	111,785	92,900	3,191	6,121	18,437	1,223	67,318		
46	TRANLABOR: Transmission Related Labor	2,647,639	1,517,676	298,644	367,619	81,609	84,775	81,609	32,755	61,124	49,770	205	4,988	14,948	878	0		
47	DISTLABOR: Distribution Related Labor	3,436,708	2,526,552	346,876	225,092	69,687	80,730	28,754	66,662	0	2,669	41,983	16,472	2,632	28,578	0		
48	CUSTLABOR: Customer Related Labor	1,404,511	1,058,695	84,216	75,209	5,538	7,696	1,389	89,982	27,702	10,811	292	26,646	304	185	16,885		
49	RD_PRODLABOR: Rio Grande Demand Production Labor	746,054	431,694	82,191	102,968	22,638	22,638	13,389	17,029	0	0	0	0	0	0	0		
50	RD_PRODLABOR: Rio Grande Production Plant Related Lat	1,154,560	622,280	128,504	168,315	28,988	35,124	18,339	70,214	30,772	25,515	864	1,658	5,026	339	18,610		
Internally Developed - Plant																		
51	DIST3845: OH Lines & Transf - Acat 364 & 365	132,560,183	80,127,044	14,970,102	16,624,903	4,551,719	5,504,495	1,787,734	5,086,749	0	0	102,475	251,414	1,246,277	171,507	2,135,765		
52	DIST386: 365 O.H. Conductors and Devices	50,532,529	30,598,588	5,711,088	6,317,826	1,741,114	2,091,522	679,114	1,520,170	0	0	30,883	95,395	474,093	65,306	799,631		
53	DIST387: UG Lines & Transf - Acat 366 & 367	11,669,326	68,485,089	12,691,366	13,642,172	3,944,158	4,511,279	1,462,129	3,936,615	0	0	82,862	203,689	1,031,523	143,119	1,535,305		
54	DIST388: 366 U.G. Conductors	57,922,687	35,005,807	6,540,753	7,266,530	1,988,221	2,405,978	781,425	2,224,802	0	0	44,797	109,906	544,678	74,749	934,841		
55	DIST387: 367 U.G. Conductors and Devices	53,746,639	33,479,281	6,150,613	6,375,643	1,955,536	2,105,301	680,704	1,711,813	0	0	38,185	95,683	486,845	68,180	600,464		
56	DIST388: 368 Line Transformers	98,475,830	65,441,033	11,604,230	10,174,162	4,040,134	3,334,844	1,064,684	1,687,885	0	0	58,066	137,554	815,771	115,257	0		
57	DIST389: Services & Meter - Acat 369 & 370	26,959,802	21,181,777	2,335,781	882,940	175,364	179,269	169,559	732,027	206,907	80,744	0	772,155	10,645	6,470	126,163		
58	DISTPLT: Distribution Plant	535,122,264	337,227,252	58,118,908	57,496,946	16,789,814	19,023,421	6,230,316	16,906,016	206,907	80,744	2,834,064	8,842,706	42,896,675	607,720	6,398,765		
59	PRODPRCT: Gross Plant in Service	1,372,005,363	826,732,773	149,326,205	168,255,949	37,227,004	43,960,717	6,690,351	56,425,209	16,749,898	15,113,893	3,160,052	8,970,085	1,151,173	842,775	16,189,561		
60	NETPLT: Net Plant in Service	826,619,033	503,389,659	89,962,617	99,227,269	22,634,287	26,580,316	9,923,749	32,846,232	10,116,433	8,138,193	1,808,646	6,176,031	4,511,081	547,101	10,743,117		
61	NETPRDPLT: Net Production Plant	287,497,362	168,432,743	31,673,263	38,698													

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE M-01 OR RATE CLASS ALLOCATION FACTORS (RATIOS) - BASE PERIOD
SPONSOR: ADRIAN HERNANDEZ
PREPARED BY: BRIAN ARNOLD
FOR THE BASE YEAR, ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE M-01, CLASS
PAGE 2 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Demand Related																
1	DIPROD - ACP-A&E Demand-Production	100.0000%	57.6678%	11.0162%	13.5707%	2.4841%	3.0332%	1.2718%	4.7983%	2.2976%	1.8777%	0.0620%	0.1189%	0.3468%	0.0265%	1.4312%
2	DOPROD - ACP Demand-Production	100.0000%	58.3366%	11.0183%	13.4430%	2.4845%	3.0371%	1.2264%	4.6136%	2.2463%	1.8277%	0.0000%	0.0000%	0.3340%	0.0260%	1.4066%
3	DPROD12 - 12CP-A&E Demand-Production	100.0000%	58.8405%	10.6571%	14.8259%	2.2226%	3.2862%	1.1332%	5.0519%	2.1717%	1.7324%	0.0620%	0.1189%	0.2642%	0.0576%	1.5811%
4	DTRAN - ACP Demand-Transmission	100.0000%	58.3366%	11.0183%	13.4430%	2.4845%	3.0371%	1.2264%	4.6136%	2.2463%	1.8277%	0.0000%	0.0000%	0.3340%	0.0260%	1.4066%
5	DTRAN12 - 12CP Demand-Transmission	100.0000%	54.0550%	10.8400%	15.3183%	2.3224%	3.2273%	1.4315%	6.0359%	2.5055%	2.0470%	0.0327%	0.0809%	0.3571%	0.0514%	1.6804%
6	DDIST-MCD Demand Less Transl Direct Sub	100.0000%	58.2684%	11.1153%	13.3426%	2.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1324%	2.1941%
7	DDIST-MCD Demand Overhead Lines - Primary	100.0000%	58.2684%	11.1153%	13.3426%	2.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1324%	2.1941%
8	DDIST-PRM-MCD Demand Transformers - Primary	100.0000%	59.5755%	11.3649%	13.6420%	3.2628%	4.5256%	1.4779%	4.7105%	0.0000%	0.0000%	0.0866%	0.1214%	1.0227%	0.1354%	0.0000%
9	DDIST-SEC-NCP Demand Translators - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7095%	0.0000%	0.0000%	0.0569%	0.1365%	0.8281%	0.1211%	0.0000%
10	DDIST-SEC-NCP Demand Overhead Lines - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7095%	0.0000%	0.0000%	0.0569%	0.1365%	0.8281%	0.1211%	0.0000%
11	DDIST-MCD Demand Underground Lines - Primary	100.0000%	58.2684%	11.1153%	13.3426%	2.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1324%	2.1941%
12	DDIST-NCP Demand Underground Lines - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7095%	0.0000%	0.0000%	0.0569%	0.1365%	0.8281%	0.1211%	0.0000%
13	DDIST-Poles, Towers & Structures - Primary	100.0000%	58.2684%	11.1153%	13.3426%	2.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1324%	2.1941%
14	DDIST-Poles, Towers & Structures - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7095%	0.0000%	0.0000%	0.0569%	0.1365%	0.8281%	0.1211%	0.0000%
Energy Related																
15	EENERGY kWh at Supply-Firm only	100.0000%	46.5053%	11.3415%	16.5261%	2.5626%	3.0569%	2.2033%	8.5741%	3.3785%	2.8603%	0.1325%	0.2541%	0.6074%	0.0350%	1.9621%
16	EFUEL kWh at Supply-Firm	100.0000%	46.3065%	11.2929%	16.4554%	2.5519%	3.0438%	2.1939%	8.9653%	3.3640%	2.8481%	0.1319%	0.2531%	0.6048%	0.0348%	1.9537%
17	EENERGY kWh at Supply-Firm & Non-firm	100.0000%	46.3063%	11.2929%	16.4554%	2.5519%	3.0438%	2.1939%	8.9653%	3.3640%	2.8481%	0.1319%	0.2531%	0.6048%	0.0348%	1.9537%
Customer Related																
18	CUSTOMER-Total Annual Customers	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0433%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
19	CUSTVC- Customer Records & Collect	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0433%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
20	CUSTM2- Meter Reading	100.0000%	66.0377%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
21	CUSTT1- Install on Customer Prem.	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22	CUSTT3- Street Lights	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23	CUSTPER- Customer Deposits	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0433%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
24	CUSTPER- Interest on Customer Deposits	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0433%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
25	AMS_METER-AMS Weighted Meter Allocator	100.0000%	85.1592%	8.9807%	0.6783%	0.8166%	0.6473%	0.2556%	0.0000%	0.0000%	0.0000%	0.1211%	0.0000%	0.0526%	0.0250%	0.0000%
26	NONAMS_METER-Non-AMS Weighted Meter Allocator	100.0000%	86.0377%	3.1132%	0.0000%	0.0000%	0.0000%	0.0000%	0.2471%	3.8679%	1.5044%	0.0000%	0.0000%	0.0000%	0.0000%	2.3685%
27	SDI-Service Drops	100.0000%	81.6697%	10.0379%	2.0731%	0.7881%	0.7128%	0.7848%	0.2815%	0.0000%	0.0000%	0.0000%	3.5731%	0.0493%	0.0299%	0.0000%
Rate Class Allocation Inputs																
28	NM_RC_01- Residential Rate Class	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	NM_RC_03- Small General Service Rate Class	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30	NM_RC_04- General Service Rate Class	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	NM_RC_05- Irrigation Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	NM_RC_07- City and County Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33	NM_RC_08- Water/Sewage Pumping Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34	NM_RC_09- Large Power Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	NM_RC_10-A Military Service A Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	NM_RC_10-B Military Service B Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	NM_RC_11- Street Lighting Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	NM_RC_12- Private Area Lighting Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
39	NM_RC_19- Seasonal Agriculture Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
40	NM_RC_25- Recreational Lighting Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
41	NM_RC_26- State University Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
42	NMTVR- NM Time Varying Rate	100.0000%	90.4430%	9.5570%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Developed - Labor																
43	LABOR- Salaries and Wages Excl A&G Labor	100.0000%	62.8773%	10.1719%	10.9809%	2.0982%	2.5439%	1.1321%	4.7104%	1.7312%	1.3245%	0.0549%	0.6408%	0.3816%	0.0422%	1.3099%
44	LABSM- Sim Per Prod-Main Labor	100.0000%	47.1267%	11.2333%	16.3111%	2.5584%	3.0556%	2.1513%	8.3632%	3.3181%	2.8036%	0.1286%	0.2468%	0.5926%	0.0345%	1.9325%
45	PRODLABOR- Production Related Labor	100.0000%	58.2684%	11.1153%	13.3426%	2.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1324%	2.1941%
46	TRANLABOR- Transmission Related Labor	100.0000%	57.3266%	10.9762%	13.8854%	2.4462%	3.0801%	1.2748%	4.9491%	2.3044%	1.8796%	0.0773%	0.0919%	0.3390%	0.0320%	1.4735%
47	DISTLABOR- Distribution Related Labor	100.0000%	73.5166%	10.6933%	6.5456%	2.0277%	2.3461%	0.8376%	1.9403%	0.0000%	0.0000%	0.0777%	1.2216%	0.4766%	0.0766%	0.8150%
48	CUSTLABOR- Customers	100.0000%	85.3754%	8.9861%	0.5345%	0.7145%	0.6403%	0.2015%	0.0311%	0.0433%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
49	RD_PRODLABOR- Rio Grande Demand Production Labor	100.0000%	57.8636%	11.0168%	13.5333%	2.4842%	3.0433%	1.2585%	4.7442%	2.2826%	1.8611%	0.0438%	0.0841%	0.3431%	0.0264%	1.4240%
50	RD_PRODLABOR- Rio Grande Production Plant Related Labor	100.0000%	53.8976%	11.1301%	14.5733%	2.5116%	3.0422%	1.5884%	6.0814%	2.6652%	2.2100%	0.0749%	0.1436%	0.4354%	0.0294%	1.6119%
Internally Developed - Plant																
51	DIST364S- OH Lines & Transf - Act 364 & 365	100.0000%	60.4488%	11.2931%	12.5414%	3.4337%	4.1524%	1.3486%	3.8373%	0.0000%	0.0000%	0.0773%	0.1897%	0.9402%	0.1294%	1.6112%
52	DIST365- 365 O.H. Conductors and Devices	100.0000%	60.5518%	11.3017%	12.5024%	3.4455%	4.1389%	1.3429%	3.7989%	0.0000%	0.0000%	0.0769%	0.1888%	0.9382%	0.1292%	1.5929%
53	DIST367- UG Lines & Transf - Act 368 & 367	100.0000%	61.3285%	11.0651%	12.2169%	3.5320%	4.0999%	1.3093%	3.5252%	0.0000%	0.0000%	0.0743%	0.1823%	0.9237%	0.1282%	1.3749%
54	DIST368- 368 U.G. Conductors	100.0000%	60.4354%	11.2822%	12.5452%	3.4325%	4.1538%	1.3491%	3.8410%	0.0000%	0.0000%	0.0773%	0.1897%	0.9404%	0.1294%	1.6139%
55	DIST367- 367 U.G. Conductors and Devices	100.0000%	62.2695%	11.4437%	11.8624%	3.6352%	3.9171%	1.2693%	3.1850%	0.0000%	0.0000%	0.0710%	0.1743%	0.9588%	0.1268%	1.1119%
56	DIST364- PRM Primary 364 U.G. Conductors and Devices	100.0000%	60.4536%	11.2822%	12.5452%	3.4325%	4.1538%	1.3491%	3.8410%	0.0000%	0.0000%	0.0773%	0.1897%	0.9404%	0.1294%	1.6139%
57	DIST367- 367 U.G. Conductors and Devices	100.0000%	62.2695%	11.4437%	11.8624%	3.6352%	3.9171%	1.2693%	3.1850%	0.0000%	0.0000%	0.0710%	0.1743%	0.9588%	0.1268%	1.1119%
58	DIST364- PRM Primary 364 U.G. Conductors and Devices	100.0000%	60.4536%	11.2822%	12.5452%	3.4325%	4.1538%	1.3491%	3.8410%	0.0000%	0.0000%	0.0773%	0.1897%	0.9404%	0.1294%	1.6139%
59	DIST367- 367 U.G. Conductors and Devices	100.0000%	62.2695%	11.4437%	11.8624%	3.6352%	3.9171%	1.2693%	3.1850%	0.0000%	0.0000%	0.0710%	0.1743%	0.9588%		

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewerage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Demand Related																
1	DIPROD: ACP-AEE Demand-Production	1,000,000	0.578678000	0.110162000	0.135707000	0.024841000	0.003332000	0.012778000	0.047830000	0.022976000	0.018749000	0.000820000	0.001189000	0.003468000	0.002005000	0.014312000
2	DSPROD: ACP Demand-Production	507,193	295,879	55,884	68,182	12,801	15,404	6,220	23,400	11,393	9,270	0	0	1,694	132	7,134
3	DIPROD12: 12CP-AEE Demand-Production	0.999999000	0.568404000	0.106267000	0.148259000	0.022288000	0.002862000	0.011330000	0.050519000	0.021717000	0.017324000	0.000620000	0.001189000	0.003842000	0.000570000	0.015831000
4	DTRAN: ACP Demand-Transmission	507,193	295,879	55,884	68,182	12,801	15,404	6,220	23,400	11,393	9,270	0	0	1,694	132	7,134
5	DTRAN12: 12CP Demand-Transmission	363,461	196,469	39,399	55,676	4,441	11,730	21,938	9,121	7,442	119	294	1,298	187	6,144	
6	DDIST:MCD Demand Less Transr Direct Sub	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513
7	DDIST:MCD Demand Overhead Lines - Primary	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513
8	DDIST:PRM:MCD Demand Transformers - Primary	557,801	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	0
9	DDIST:SEC:MCD Demand Transformers - Secondary	849,016	564,292	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0
10	DDIST:NCP Demand Overhead Lines - Secondary	849,016	564,292	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0
11	DDIST:NCP Demand Underground Lines - Primary	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513
12	DDIST:NCP Demand Underground Lines - Secondary	849,016	564,292	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0
13	DDIST:Poles, Towers & Structures - Primary	570,314	332,313	63,392	76,095	18,200	25,266	8,244	26,275	0	0	483	1,185	5,593	755	12,513
14	DDIST:Poles, Towers & Structures - Secondary	849,016	564,292	100,052	87,875	34,843	28,737	9,176	14,514	0	0	483	1,185	7,031	1,028	0
Energy Related																
15	E1ENERGY: kWh at Supply- Firm only	1,961,612,869	192,254,544	222,475,820	324,178,790	50,272,625	59,964,871	43,221,181	168,189,912	66,272,665	56,108,381	2,598,895	4,085,411	11,914,884	685,630	38,489,160
16	E1EUFUL: kWh at Supply- Firm	1,970,042,472	192,254,544	222,475,820	324,178,790	50,272,625	59,964,871	43,221,181	176,619,515	66,272,665	56,108,381	2,598,895	4,085,411	11,914,884	685,630	38,489,160
17	E1ENERGY: kWh at Supply- Firm & Non-firm	1,970,042,472	192,254,544	222,475,820	324,178,790	50,272,625	59,964,871	43,221,181	176,619,515	66,272,665	56,108,381	2,598,895	4,085,411	11,914,884	685,630	38,489,160
Customer Related																
18	CUSTOMER: Total Annual Customers	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	588	51,636	612	372	24
19	CUSTSVC: Customer Records & Collect	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	588	51,636	612	372	24
20	CUSTSVC: Meter Reading	1,060	700	33	106	1	5	0	133	41	16	0	0	0	0	25
21	CUSTSVC: Install on Customer Prem.	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22	CUSTSVC: Street Lights	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0
23	CUSTOMER: Customer Deposits	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	588	51,636	612	372	24
24	CUSTOMER: Interest on Customer Deposits	1,387,380	1,180,248	124,716	7,380	9,792	8,700	2,796	432	60	24	588	51,636	612	372	24
25	AMS: METER: AMS Weighted Meter Allocator	128,697	113,922	11,557	873	1,051	833	209	0	0	0	28	0	0	0	0
26	NON-AMS: METER: Non-AMS Weighted Meter Allocator	1,060	700	33	106	1	5	0	133	41	16	0	0	0	0	25
27	SOL: Service Drops	46,245,964	37,768,920	4,642,137	958,729	364,475	320,635	362,862	130,195	0	0	0	1,652,395	22,780	13,846	0
Rate Class Allocation Inputs																
28	NM_RC_01: Residential Rate Class	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0
29	NM_RC_03: Small General Service Rate Class	1	0	1	0	0	0	0	0	0	0	0	0	0	0	0
30	NM_RC_04: General Service Rate Class	1	0	0	1	0	0	0	0	0	0	0	0	0	0	0
31	NM_RC_05: Irrigation Rate Class	1	0	0	0	1	0	0	0	0	0	0	0	0	0	0
32	NM_RC_07: City and County Rate Class	1	0	0	0	0	1	0	0	0	0	0	0	0	0	0
33	NM_RC_08: Water/Sewerage Pumping Rate Class	1	0	0	0	0	0	1	0	0	0	0	0	0	0	0
34	NM_RC_09: Large Power Rate Class	1	0	0	0	0	0	0	1	0	0	0	0	0	0	0
35	NM_RC_10_A: Military Service A Rate Class	1	0	0	0	0	0	0	0	1	0	0	0	0	0	0
36	NM_RC_10_B: Military Service B Rate Class	1	0	0	0	0	0	0	0	0	1	0	0	0	0	0
37	NM_RC_11: Street Lighting Rate Class	1	0	0	0	0	0	0	0	0	0	1	0	0	0	0
38	NM_RC_12: Private Area Lighting Rate Class	1	0	0	0	0	0	0	0	0	0	0	1	0	0	0
39	NM_RC_19: Seasonal Agriculture Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	1	0	0
40	NM_RC_25: Recreational Lighting Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	1	0
41	NM_RC_26: State University Rate Class	1	0	0	0	0	0	0	0	0	0	0	0	0	0	1
42	NATVRN: Nat Time Varying Rate	1,304,964	1,180,248	124,716	0	0	0	0	0	0	0	0	0	0	0	0
Internally Developed - Labor																
43	LABOR: Salaries and Wages Excl A&G Labor	12,327,825	7,775,050	1,255,000	1,346,067	258,995	319,916	138,293	570,952	209,414	160,339	8,484	79,499	46,063	5,249	160,015
44	LABOR: Sim Per Prod- Maint- Labor	21,178,805	554,334	133,007	192,035	30,052	35,896	25,898	98,027	38,917	32,898	1,506	2,889	6,949	405	22,671
45	PRODABOR: Production Related Labor	4,264,142	2,282,033	475,103	625,993	107,221	129,765	69,098	294,861	115,236	95,683	3,230	6,195	18,946	1,264	69,513
46	TRANLABOR: Transportation Related Labor	4,851,468	1,634,432	365,837	512,867	112,890	149,760	87,813	363,340	141,062	119,580	219	541	9,678	412	42,095
47	DISTLABOR: Distribution Related Labor	3,709,196	2,719,476	374,927	245,805	75,885	87,991	31,301	72,880	0	0	4,709	44,086	17,999	2,866	31,207
48	CUSTOMER: Customer Related Labor	1,503,019	1,139,208	92,008	17,349	6,129	8,297	1,053	92,149	28,366	11,070	327	28,677	340	207	17,289
49	RD_PRODABOR: Rio Grande Production Plant Related Labor	764,957	642,714	44,033	23,451	9,033	17,401	9,291	17,401	14,236	335	0	0	0	0	0
50	RD_PRODABOR: Rio Grande Production Plant Related Labor	1,146,159	620,535	127,490	166,357	28,768	34,863	17,874	68,765	30,279	25,085	636	1,604	4,925	334	18,343
Internally Developed - Plant																
51	DIST3845: OH Lines & Transf - A-act 364 & 365	132,622,734	80,163,491	14,977,055	16,633,249	4,553,715	5,507,266	1,788,638	5,089,631	0	0	102,528	251,544	1,246,891	171,590	2,137,137
52	DIST385: 365 OH Lines & Transf - A-act 364 & 367	49,395,598	29,935,862	5,584,870	6,166,076	1,704,819	2,041,136	662,673	1,867,772	0	0	37,919	93,032	462,940	63,800	774,877
53	DIST386: 366 OH Lines & Transf - A-act 364 & 367	111,439,443	69,345,956	12,654,814	13,010,259	3,938,534	4,500,659	1,458,076	3,925,659	0	0	82,779	203,960	1,029,180	142,863	1,530,064
54	DIST386: 366 U.G. Conducts	57,743,384	34,901,336	6,620,824	7,242,607	1,982,500	2,398,035	778,833	2,216,541	0	0	44,645	109,534	542,919	74,712	930,907
55	DIST387: 367 U.G. Conductors and Devices	53,687,049	33,444,559	6,143,989	6,387,892	1,954,035	2,102,681	679,843	1,709,068	0	0	38,134	93,559	486,261	68,091	959,157
56	DIST388: 368 Line Transformers	100,843,577	68,851,031	11,873,316	10,487,168	3,117,389	3,442,093	1,069,888	1,794,417	0	0	58,116	142,984	839,512	122,442	0
57	DIST389: Services & Meter - A-act 364 & 370	27,073,064	21,262,881	2,342,013	991,169	175,742	179,898	169,865	741,445	209,777	81,864	0	773,551	10,684	6,482	127,913
58	DISTPLT: Distribution Plant	537,658,171	338,732,891	58,386,001	57,828,136	16,876,751	19,131,674	6,326,741	17,027,268	209,777	81,864	2,847,831	8,874,123	43,010,506	619,949	6,400,659
59	GROSPRT: Gross Production in Service	1,264,940,027	778,961,443	139,885,176	156,306,063	30,020,470	41,291,978	15,545,507	52,234,674	16,752,562	10,462,213	3,095,163	9,872,208	6,814,024	819,320	10,886,295
60	NETPLT: Net Plant in Service	846,439,818	515,005,097	92,122,336	101,861,043	23,084,293	27,156,128	10,167,315	33,832,372	10,580,017	8,515,988	1,803,566	6,197,566	4,571,126	551,307	10,991,084
61	NETPRODT: Net Production Plant	301,404,146	174,469,632	33,203,333	40,777,496	7,487,532	9,177,452	3,768,718	14,281,270	6,874,765	5,044,770	126,102	408,781	1,032,719	79,407	4,289,550
62	PRODPLT: Production Plant	476,473,222	272,108,084	51,833,600	61,844,762	11,687,485	14,275,344	5,825,916	22,340,791	10,744,591	8,791,122	213,157	408,781	1,615,381	124,074	6,702,208
63	RD_PRODPLT: Rio Grande Production Plant	14,367,071	25,033,219	4,892,500	5,906,146	1,006,465	1,339,617	551,008	2,076,107	1,002,490	816,857	13,373	26,446	150,174	11,589	626,116
64	DIST3845: PRM Primary 364 OH Lines & Transf - A-act 364 & 365	97,405,628	59,758,649	10,026,938	11,298,626	3,108,439	4,315,558	1,409,028	4,487,558	0	0	82,479	202,369	993,137	138,439	2,137,137
65	DIST3846: PRM Primary 364 U.G. Conductors and Devices	62,088,715	36,178,116													

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Demand Related																
1	DIPROD: ACP-A&E-Demand-Production	100.0000%	57.8678%	11.0162%	13.5707%	2.4841%	3.0322%	1.2718%	4.7983%	2.2978%	1.8748%	0.0620%	0.1189%	0.3488%	0.0205%	1.4312%
2	DOPROD: ACP-Demand-Production	100.0000%	58.3366%	11.0163%	13.4330%	2.4845%	3.0371%	1.2264%	4.6136%	1.8277%	0.0000%	0.0000%	0.0000%	0.3340%	0.0200%	1.4066%
3	DPROD12: 12CP-A&E-Demand-Production	100.0000%	56.8405%	10.6267%	14.8259%	2.2258%	3.2862%	1.1332%	5.0519%	2.1717%	1.7324%	0.0620%	0.1189%	0.2842%	0.0575%	1.5831%
4	OTRAN: ACP-Demand-Transmission	100.0000%	58.3366%	11.0163%	13.4330%	2.4845%	3.0371%	1.2264%	4.6136%	1.8277%	0.0000%	0.0000%	0.0000%	0.3340%	0.0200%	1.4066%
5	OTRAN12: 12CP-Demand-Transmission	100.0000%	54.0550%	10.8400%	15.3183%	2.3224%	3.2273%	1.4315%	6.0359%	2.0595%	0.0327%	0.0809%	0.3571%	0.0514%	0.0514%	1.6904%
6	DDIST: MCD Demand Less Transl Direct Sub	100.0000%	58.2684%	11.1153%	13.3426%	3.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1244%	2.1941%
7	DDIST: MCD Demand Overhead Lines - Primary	100.0000%	58.2684%	11.1153%	13.3426%	3.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1244%	2.1941%
8	DDIST:PRIM: MCD Demand Transformers - Primary	100.0000%	59.5755%	11.3646%	13.6420%	3.2526%	4.5296%	1.4779%	4.7105%	0.0000%	0.0000%	0.0868%	0.2124%	1.0277%	0.1354%	0.0000%
9	DDIST:SEC: NCP Demand Transformers - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7059%	0.0000%	0.0000%	0.0569%	0.1396%	0.8281%	0.1211%	0.0000%
10	DDIST: NCP Demand Overhead Lines - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7059%	0.0000%	0.0000%	0.0569%	0.1396%	0.8281%	0.1211%	0.0000%
11	DDIST: NCP Demand Underground Lines - Primary	100.0000%	58.2684%	11.1153%	13.3426%	3.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1244%	2.1941%
12	DDIST: NCP Demand Underground Lines - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7059%	0.0000%	0.0000%	0.0569%	0.1396%	0.8281%	0.1211%	0.0000%
13	DDIST: Poles, Towers & Structures - Primary	100.0000%	58.2684%	11.1153%	13.3426%	3.1912%	4.4302%	1.4455%	4.6071%	0.0000%	0.0000%	0.0847%	0.2078%	0.9807%	0.1244%	2.1941%
14	DDIST: Poles, Towers & Structures - Secondary	100.0000%	66.4642%	11.7845%	10.3267%	4.1039%	3.3847%	1.0808%	1.7059%	0.0000%	0.0000%	0.0569%	0.1396%	0.8281%	0.1211%	0.0000%
Energy Related																
15	E1ENERGY: kWh at Supply-Firm only	100.0000%	46.5053%	11.3415%	16.5261%	2.5628%	3.0569%	2.2033%	8.5741%	3.3785%	2.8603%	0.1325%	0.2541%	0.6074%	0.0350%	1.9621%
16	E1FUEL: kWh at Supply-Firm	100.0000%	46.3063%	11.2929%	16.4554%	2.5519%	3.0438%	2.1939%	8.9533%	3.3640%	2.8481%	0.1319%	0.2531%	0.6048%	0.0348%	1.9537%
17	E2ENERGY: kWh at Supply-Firm & Non-firm	100.0000%	46.3063%	11.2929%	16.4554%	2.5519%	3.0438%	2.1939%	8.9533%	3.3640%	2.8481%	0.1319%	0.2531%	0.6048%	0.0348%	1.9537%
Customer Related																
18	CUSTOMER: Total Annual Customers	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0043%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
19	CUSTVC: Customer Records & Collect	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0043%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
20	CUSTM2: Meter Reading	100.0000%	66.0377%	3.1132%	10.0000%	0.0943%	0.4717%	0.0000%	12.5472%	3.8679%	1.5044%	0.0000%	0.0000%	0.0000%	0.0000%	2.3585%
21	CUST17: Install on Customer Prem.	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
22	CUST173: Street Lights	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
23	CUSTDP: Customer Deposits	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0043%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
24	CUSTDIRT: Interest on Customer Deposits	100.0000%	85.0703%	8.9893%	0.5319%	0.7058%	0.6271%	0.2015%	0.0311%	0.0043%	0.0017%	0.0424%	3.7218%	0.0441%	0.0268%	0.0017%
25	AMS: METER: AMS Weighted Meter Allocator	100.0000%	88.5195%	8.8800%	0.6783%	0.8186%	0.6473%	0.2556%	0.0000%	0.0000%	0.0000%	0.0278%	0.0000%	0.0528%	0.0280%	0.0000%
26	NON-AMS: METER: Non-AMS Weighted Meter Allocator	100.0000%	66.0377%	3.1132%	10.0000%	0.0943%	0.4717%	0.0000%	12.5472%	3.8679%	1.5044%	0.0000%	0.0000%	0.0000%	0.0000%	2.3585%
27	SOL: Service Drops	100.0000%	81.6667%	10.3739%	2.0731%	0.7818%	0.7728%	0.7846%	0.2815%	0.0000%	0.0000%	0.0000%	5.5711%	0.0463%	0.0259%	0.0000%
Rate Class Allocation Inputs																
28	NM_RC_01: Residential Rate Class	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
29	NM_RC_03: Small General Service Rate Class	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
30	NM_RC_04: General Service Rate Class	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
31	NM_RC_05: Irrigation Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
32	NM_RC_07: City and County Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
33	NM_RC_08: Water/Wastewater Pumping Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
34	NM_RC_09: Large Power Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
35	NM_RC_10: A. Military Service A Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
36	NM_RC_10: B. Military Service B Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
37	NM_RC_11: Street Lighting Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
38	NM_RC_12: Private Area Lighting Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
39	NM_RC_19: Seasonal Agriculture Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
40	NM_RC_25: Recreational Lighting Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
41	NM_RC_26: State University Rate Class	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
42	NATVRN: Nat Time Varying Rate	100.0000%	90.4430%	9.5570%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Internally Developed - Labor																
43	LABOR: Salaries and Wages Ext A&G Labor	100.0000%	63.0732%	10.1810%	10.9198%	2.1099%	2.5644%	1.1218%	4.6314%	1.6987%	1.3006%	0.0688%	0.6449%	0.3810%	0.0426%	1.2898%
44	LABSM: Sim Per Prod-Maint-Labor	100.0000%	47.1852%	11.3217%	13.2618%	2.5065%	3.0555%	2.1466%	8.3441%	3.3126%	2.8003%	0.1282%	0.2459%	0.5915%	0.0344%	1.5098%
45	PRODABOR: Production Related Labor	100.0000%	53.5188%	11.1418%	14.8804%	2.5145%	3.0432%	1.6505%	6.2114%	2.7024%	2.2439%	0.0757%	0.1453%	0.4443%	0.0207%	1.5626%
46	TRANLABOR: Transmission Related Labor	100.0000%	57.2330%	10.9769%	14.6818%	2.3801%	3.0877%	1.2744%	4.9470%	2.3807%	1.8792%	0.0190%	0.1396%	0.3394%	0.0202%	1.7319%
47	DISTLABOR: Distribution Related Labor	100.0000%	73.3171%	10.1081%	6.6286%	2.0459%	2.3722%	0.8439%	1.9649%	0.0000%	0.1269%	1.1898%	0.4853%	0.0773%	0.8413%	
48	CUSTLABOR: Customer Related Labor	100.0000%	75.7946%	6.1256%	5.1463%	0.6478%	0.5514%	0.8033%	6.1309%	1.8873%	0.7365%	0.0171%	1.9008%	0.0225%	0.0773%	1.1503%
49	RD_PRODABOR: Rto Grande Demand Production Labor	100.0000%	57.8637%	11.0168%	13.5333%	2.4842%	3.0370%	1.2718%	4.7982%	2.2978%	1.8748%	0.0620%	0.1189%	0.3488%	0.0205%	1.4312%
50	RD_PRODABOR: Rto Grande Production Plant Related Labor	100.0000%	54.1404%	11.1232%	14.5143%	2.5100%	3.0417%	1.5652%	5.9966%	2.6418%	2.1886%	0.0730%	0.1400%	0.4297%	0.0292%	1.6004%
Internally Developed - Plant																
51	DIST3645: OH Lines & Transl - Act 364 & 365	100.0000%	60.4448%	11.2930%	12.5818%	3.4336%	4.1528%	1.3487%	3.8377%	0.0000%	0.0000%	0.0773%	0.1897%	0.9402%	0.1294%	1.6114%
52	DIST365: 365 O.H. Conductors and Devices	100.0000%	60.6044%	11.3060%	12.4630%	3.4514%	4.1322%	1.3416%	3.7813%	0.0000%	0.0000%	0.0798%	0.1883%	0.9372%	0.1292%	1.5887%
53	DIST367: LG Lines & Transl - Act 366 & 367	100.0000%	61.3390%	11.3657%	12.2142%	3.5237%	4.0266%	1.3909%	3.5229%	0.0000%	0.0000%	0.0743%	0.1823%	0.9256%	0.1352%	1.3731%
54	DIST368: 368 U.G. Conducts	100.0000%	60.4421%	11.2928%	13.4333%	3.4333%	4.1529%	1.3488%	3.8386%	0.0000%	0.0000%	0.0773%	0.1897%	0.9402%	0.1294%	1.6121%
55	DIST367: 367 U.G. Conductors and Devices	100.0000%	62.2564%	11.4411%	13.5933%	3.4933%	4.1529%	1.3503%	3.8323%	0.0000%	0.0000%	0.0773%	0.1897%	0.9402%	0.1294%	1.6103%
56	DIST368: 368 Line Transformers	100.0000%	66.2504%	11.4704%	14.4004%	3.0829%	3.4133%	1.0007%	1.7844%	0.0000%	0.0000%	0.0578%	0.1414%	0.8325%	0.1214%	0.0000%
57	DIST3690: Poles in Service - Act 369 & 370	100.0000%	78.5311%	8.6076%	3.6611%	0.7491%	0.6645%	0.2472%	2.7887%	0.7749%	0.3024%	0.0000%	2.8573%	0.0394%	0.0239%	0.4722%
58	DIST367: Distribution Plant	100.0000%	63.0157%	10.6126%	12.1645%	3.1398%	3.5853%	1.0699%	1.7771%	0.0000%	0.0000%	0.0207%	0.5207%	0.381%	0.1985%	0.0000%
59	GROSSPT: Gross Plant & Material	100.0000%	62.0021%	10.8860%	12.0000%	2.6953%	3.1233%	1.2599%	3.6361%	1.3022%	1.0477%	0.0000%	0.7683%	0.0550%	0.0383%	0.3151%
60	NETPLT: Net Plant in Service	100.0000%	60.8437%	10.8835%	12.0341%	2.7272%										

(a)		(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
Direct Assignments/Inputs				
1	CUSTOMER: Total Annual Customers	5,827,951	1,380,769	4,447,182
2	D1PROD: 4CP-A&E Demand-Production	1,000,000,000	0.195533000	0.800467000
3	D1PROD_PV3: 4CP-A&E Demand Prod for PV 3	1,000,000,000	0.000000000	1.000000000
4	D2PROD: 4CP Demand-Production	1,645,555	328,741	1,316,814
5	D2TRAN: 4CP Demand-Transmission	2,182,689	493,611	1,689,078
6	DIRECT_FERC: Direct Assign FERC	1	0	1
7	DIRECT_NM: Direct Assign New Mexico	1	1	0
8	DIRECT_OTHER: Direct Assign Other	1	0	1
9	DIRECT_RGEC: Direct Assign Rio Grande Electric Coop	1	0	1
10	DIRECT_TX: Direct Assign Texas	1	0	1
11	DPROD12: 12CP-A&E Demand-Production	1,000,000,000	0.230244000	0.769756000
12	DPROD12_PV3: 12CP-A&E Demand Production for PV3	1,000,000,000	0.000000000	1.000000000
13	DTRAN12: 12CP Demand-Transmission	1,580,628	359,549	1,221,079
14	E1ENERGY: kWh at Supply- Firm only	6,089,907,303	1,580,780,369	4,509,126,934
15	E1ENERGY_PV3: Firm kWh at Supply for PV 3	6,089,907,303	0	6,089,907,303
16	E1FUEL: kWh at Supply- Fuel	6,376,933,755	1,589,209,972	4,787,723,783
17	E1FUEL_PV3: kWh at Supply- Fuel for PV3	6,376,933,755	0	6,376,933,755
18	E2ENERGY: kWh at Supply- Firm & Non-firm	6,376,933,755	1,589,209,972	4,787,723,783
19	E2ENERGY_PV3: kWh at Supply for PV 3	6,376,933,755	0	6,376,933,755
20	TX_NM_SPLIT: 50% Split for Texas and New Mexico	1.00	0.50	0.50
Internally Developed - Labor				
21	CUSTLABOR: Customer Related Labor	8,162,889	1,404,511	6,758,378
22	CUSTLAB_902: Customer Related Labor - 902 Meter Reading	1,436,627	715,439	721,188
23	CUSTLAB_903: Customer Related Labor - 903 Cust Rec Coll	6,723,931	689,072	6,034,859
24	CUSTLAB_CUST_OTHR: Customer Related Labor - Customer Other	2,331	0	2,331
25	DISTLABOR: Distribution Related Labor	16,139,144	3,436,708	12,702,436
26	DISTLAB_INSTALL: Distribution Related Labor - 371 Install on Cust Premise	47,342	26,811	20,531
27	DISTLAB_LD: Distribution Related Labor - Load Dispatch	2,443,183	453,140	1,990,044
28	DISTLAB_LIGHTING: Distribution Related Labor - 373 Street Lighting	204,332	1,063	203,268
29	DISTLAB_MTR: Distribution Related Labor - 370 Meters	5,125,853	1,435,435	3,690,418
30	DISTLAB_OH_PRIM: Distribution Related Labor - Overhead- Primary	1,501,155	318,020	1,183,134
31	DISTLAB_OH_SEC: Distribution Related Labor - Overhead- Secondary	579,736	122,817	456,919
32	DISTLAB_PTF_PRIM: Distribution Related Labor - Poles Towers Fixtures- Primary	2,049,319	434,149	1,615,170
33	DISTLAB_PTF_SEC: Distribution Related Labor - Poles Towers Fixtures- Secondary	711,450	150,721	560,729
34	DISTLAB_SVC: Distribution Related Labor - 369 Services	1,388,914	335,792	1,053,122
35	DISTLAB_UG_PRIM: Distribution Related Labor - Underground- Primary	1,278,382	97,207	1,181,175
36	DISTLAB_UG_SEC: Distribution Related Labor - Underground- Secondary	809,477	61,552	747,925
37	LABOR: Salaries and Wages Excl A&G Labor	54,885,803	11,588,171	43,297,631
38	LABSM: Str Pwr Prod- Maint- Labor	4,661,032	1,189,888	3,471,144
39	PRODLABOR: Production Related Labor	18,893,978	4,099,013	14,794,965
40	RG_PRODLABOR: Rio Grande Demand Production Labor	3,737,672	746,054	2,991,619
41	RG_PRODLABOR: Rio Grande Production Plant Related Labor	5,317,758	1,154,560	4,163,198
42	TRANLABOR: Transmission Related Labor	11,689,792	2,647,939	9,041,853
Internally Developed - Operating Expenses				
43	EXP_5617: Trans Oper Exp 561-567	22,412,425	5,072,490	17,339,935
44	EXP_58279: Dist Oper Exp 582-587, 589	5,077,841	2,151,291	2,926,550
45	EXP_5918: Dist Maint Exp 591-598	14,904,760	4,805,391	10,099,369
46	EXP_9023: Cust Accounts Exp 902-903	17,811,141	2,826,359	14,984,781
47	EXP_902: 902 Meter Reading Exp	1,699,026	861,178	837,848
48	EXP_903: 903 Cust Rec Coll Exp	16,112,115	1,965,181	14,146,934
49	OMXUNCOLL: Non-Fuel Functional O&M Exp excl Uncoll Accts	252,336,766	48,083,925	204,252,841
50	OMXUNCOLL_CUST: Customer-related Functional O&M Exp excl Uncoll Accts	18,354,362	2,965,046	15,389,316
51	OMXUNCOLL_DIST: Distribution-related Functional O&M Exp excl Uncoll Accts	30,640,461	7,972,342	22,668,119
52	OMXUNCOLL_PROD: Production-related Non-Fuel Functional O&M Exp excl Uncoll Accts	174,296,351	30,574,297	143,722,054
53	OMXUNCOLL_TRAN: Transmission-related Functional O&M Exp excl Uncoll Accts	29,045,592	6,572,241	22,473,351
Internally Developed - Plant In Service				
54	DIST3612: Structures & Station Equip - Acct 361 & 362	495,578,221	114,604,361	380,973,860
55	DIST361: 361 Structures and Improvements	36,860,280	7,711,632	29,148,648
56	DIST362: 362 Station Equipment	458,717,941	106,892,729	351,825,212
57	DIST363.30: 363.30 Dist Communication Equipment	6,304,056	1,560,169	4,743,887
58	DIST3645: OH Lines & Transf - Acct 364 & 365	479,565,347	132,560,183	347,005,165
59	DIST364: 364 Poles, Towers and Fixtures	273,453,585	82,027,254	191,426,331
60	DIST365: 365 O.H. Conductors and Devices	206,111,762	50,532,929	155,578,833
61	DIST3667: UG Lines & Transf - Acct 366 & 367	442,477,487	111,669,326	330,808,162
62	DIST366: 366 U.G. Conduits	201,486,236	57,922,687	143,563,549
63	DIST367: 367 U.G. Conductors and Devices	240,991,251	53,746,639	187,244,612
64	DIST368: 368 Line Transformers	395,327,349	98,475,830	296,851,519
65	DIST36970: Services & Meter - Acct 369 & 370	109,234,857	26,959,802	82,275,055
66	DIST369: 369 Services	76,365,750	21,610,488	54,755,262
67	DIST370: 370 Meters	32,869,107	5,349,314	27,519,793
68	DIST371: 371 Install. on Customer Prem.	19,707,904	7,231,625	12,476,278
69	DIST373: 373 Street Lights	13,478,390	2,484,035	10,994,355
70	DISTPLT: Distribution Plant	2,115,574,776	535,122,264	1,580,452,512
71	GROSSPLT: Gross Plant in Service	7,313,883,728	1,372,005,363	5,941,878,366
72	GROSSPLT_CUST: Gross Plant in Service - Customer Related	66,053,337	11,365,169	54,688,167
73	GROSSPLT_DIST: Gross Plant in Service - Distribution Related	2,248,334,012	562,931,787	1,685,402,225
74	GROSSPLT_PROD: Gross Plant in Service - Production Related	4,112,182,442	599,760,080	3,512,422,362
75	GROSSPLT_TRAN: Gross Plant in Service - Transmission Related	887,313,937	197,948,325	689,365,611
76	NETPLT: Net Plant in Service	4,391,696,928	826,619,033	3,565,077,895
77	NETPLT_CUST: Net Plant in Service - Customer Related	39,548,112	6,792,537	32,755,575
78	NETPLT_DIST: Net Plant in Service - Distribution Related	1,636,632,227	390,094,235	1,246,537,993
79	NETPLT_PROD: Net Plant in Service - Production Related	2,163,299,530	307,602,342	1,855,697,188
80	NETPLT_TRAN: Net Plant in Service - Transmission Related	552,217,058	122,129,919	430,087,139
81	PRODPLT: Production Plant	3,959,294,126	566,120,736	3,393,173,390
82	RG_PRODPLT: Rio Grande Production Plant	214,433,122	42,813,011	171,620,110
Internally Developed - Rate Base				
83	CUSTDEP235: Customer Deposits - Account 235	(11,208,714)	(1,823,829)	(9,384,885)
84	LEGACY_MTR: Legacy Meters	(2,804,675)	(1,408,938)	(1,395,737)
85	RBXCWC: Rate Base excluding Cash Working Capital	4,688,111,407	876,165,727	3,811,945,681
86	RBXCWC_CUST: Customer Related Rate Base excl Cash Working Capital	38,490,073	7,325,751	31,164,322
87	RBXCWC_DEM_TRAN: Rate Base excl. Cash Working Capital - Demand Transmission	609,093,417	122,988,787	486,104,630
88	RBXCWC_DIST: Distribution Related Rate Base excl Cash Working Capital	1,643,667,615	388,966,002	1,254,701,613
89	RBXCWC_ENERGY: Rate Base excl. Cash Working Capital - Energy Other	143,902,624	32,819,769	111,082,855
90	RBXCWC_PROD: Production Related Rate Base excl Cash Working Capital	2,396,860,302	356,885,186	2,039,975,116
91	RBXCWC_TRAN: Transmission Related Rate Base excl Cash Working Capital	609,093,417	122,988,787	486,104,630
Revenue Related				
92	SALES_REVS: Sales Revenues	889,305,733	164,989,895	724,315,837
93	UNCOLL_REVS: Eligible Revenues for Uncollectible Accounts	734,832,288	136,309,398	598,522,891

(a)		(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
Direct Assignments/Inputs				
1	CUSTOMER: Total Annual Customers	100.00000%	23.69219%	76.30781%
2	D1PROD: 4CP-A&E Demand-Production	100.00000%	19.95330%	80.04670%
3	D1PROD_PV3: 4CP-A&E Demand Prod for PV 3	100.00000%	0.00000%	100.00000%
4	D2PROD: 4CP Demand-Production	100.00000%	19.97752%	80.02248%
5	D2TRAN: 4CP Demand-Transmission	100.00000%	22.61481%	77.38519%
6	DIRECT_FERC: Direct Assign FERC	100.00000%	0.00000%	100.00000%
7	DIRECT_NM: Direct Assign New Mexico	100.00000%	100.00000%	0.00000%
8	DIRECT_OTHER: Direct Assign Other	100.00000%	0.00000%	100.00000%
9	DIRECT_RGEC: Direct Assign Rio Grande Electric Coop	100.00000%	0.00000%	100.00000%
10	DIRECT_TX: Direct Assign Texas	100.00000%	0.00000%	100.00000%
11	DPROD12: 12CP-A&E Demand-Production	100.00000%	23.02440%	76.97560%
12	DPROD12_PV3: 12CP-A&E Demand Production for PV3	100.00000%	0.00000%	100.00000%
13	DTRAN12: 12CP Demand-Transmission	100.00000%	22.74722%	77.25278%
14	E1ENERGY: kWh at Supply- Firm only	100.00000%	25.95738%	74.04262%
15	E1ENERGY_PV3: Firm kWh at Supply for PV 3	100.00000%	0.00000%	100.00000%
16	E1FUEL: kWh at Supply- Fuel	100.00000%	24.92122%	75.07878%
17	E1FUEL_PV3: kWh at Supply- Fuel for PV3	100.00000%	0.00000%	100.00000%
18	E2ENERGY: kWh at Supply- Firm & Non-firm	100.00000%	24.92122%	75.07878%
19	E2ENERGY_PV3: kWh at Supply for PV 3	100.00000%	0.00000%	100.00000%
20	TX_NM_SPLIT: 50% Split for Texas and New Mexico	100.00000%	50.00000%	50.00000%
Internally Developed - Labor				
21	CUSTLABOR: Customer Related Labor	100.00000%	17.20605%	82.79395%
22	CUSTLAB_902: Customer Related Labor - 902 Meter Reading	100.00000%	49.79992%	50.20008%
23	CUSTLAB_903: Customer Related Labor - 903 Cust Rec Coll	100.00000%	10.24805%	89.75195%
24	CUSTLAB_CUST_OTHR: Customer Related Labor - Customer Other	100.00000%	0.00000%	100.00000%
25	DISTLABOR: Distribution Related Labor	100.00000%	21.29424%	78.70576%
26	DISTLAB_INSTALL: Distribution Related Labor - 371 Install on Cust Premise	100.00000%	56.63277%	43.36723%
27	DISTLAB_LD: Distribution Related Labor - Load Dispatch	100.00000%	18.54710%	81.45290%
28	DISTLAB_LIGHTING: Distribution Related Labor - 373 Street Lighting	100.00000%	0.52045%	99.47955%
29	DISTLAB_MTR: Distribution Related Labor - 370 Meters	100.00000%	28.00382%	71.99618%
30	DISTLAB_OH PRIM: Distribution Related Labor - Overhead- Primary	100.00000%	21.18505%	78.81495%
31	DISTLAB_OH_SEC: Distribution Related Labor - Overhead- Secondary	100.00000%	21.18505%	78.81495%
32	DISTLAB_PTF PRIM: Distribution Related Labor - Poles Towers Fixtures- Primary	100.00000%	21.18505%	78.81495%
33	DISTLAB_PTF_SEC: Distribution Related Labor - Poles Towers Fixtures- Secondary	100.00000%	21.18505%	78.81495%
34	DISTLAB_SVC: Distribution Related Labor - 369 Services	100.00000%	24.17658%	75.82342%
35	DISTLAB_UG PRIM: Distribution Related Labor - Underground- Primary	100.00000%	7.60392%	92.39608%
36	DISTLAB_UG_SEC: Distribution Related Labor - Underground- Secondary	100.00000%	7.60392%	92.39608%
37	LABOR: Salaries and Wages Excl A&G Labor	100.00000%	21.11324%	78.88676%
38	LABSM: Strm Pwr Prod- Maint- Labor	100.00000%	25.52842%	74.47158%
39	PRODLABOR: Production Related Labor	100.00000%	21.69481%	78.30519%
40	RG_PRODLABOR: Rio Grande Demand Production Labor	100.00000%	19.96038%	80.03962%
41	RG_PRODLABOR: Rio Grande Production Plant Related Labor	100.00000%	21.71140%	78.28860%
42	TRANLABOR: Transmission Related Labor	100.00000%	22.65172%	77.34828%
Internally Developed - Operating Expenses				
43	EXP_5617: Trans Oper Exp 561-567	100.00000%	22.63249%	77.36751%
44	EXP_58279: Dist Oper Exp 582-587, 589	100.00000%	42.36625%	57.63375%
45	EXP_5918: Dist Maint Exp 591-598	100.00000%	32.24065%	67.75935%
46	EXP_9023: Cust Accounts Exp 902-903	100.00000%	15.86849%	84.13151%
47	EXP_902: 902 Meter Reading Exp	100.00000%	50.68659%	49.31341%
48	EXP_903: 903 Cust Rec Coll Exp	100.00000%	12.19691%	87.80309%
49	OMXUNCOLL: Non-Fuel Functional O&M Exp excl Uncoll Accts	100.00000%	19.05546%	80.94454%
50	OMXUNCOLL_CUST: Customer-related Functional O&M Exp excl Uncoll Accts	100.00000%	16.15445%	83.84555%
51	OMXUNCOLL_DIST: Distribution-related Functional O&M Exp excl Uncoll Accts	100.00000%	26.01900%	73.98100%
52	OMXUNCOLL_PROD: Production-related Non-Fuel Functional O&M Exp excl Uncoll Accts	100.00000%	17.54156%	82.45844%
53	OMXUNCOLL_TRAN: Transmission-related Functional O&M Exp excl Uncoll Accts	100.00000%	22.62733%	77.37267%
Internally Developed - Plant In Service				
54	DIST3612: Structures & Station Equip - Acct 361 & 362	100.00000%	23.12538%	76.87462%
55	DIST361: 361 Structures and Improvements	100.00000%	20.92125%	79.07875%
56	DIST362: 362 Station Equipment	100.00000%	23.30250%	76.69750%
57	DIST363.30: 363.30 Dist Communication Equipment	100.00000%	24.74866%	75.25134%
58	DIST3645: OH Lines & Transf - Acct 364 & 365	100.00000%	27.64174%	72.35826%
59	DIST364: 364 Poles, Towers and Fixtures	100.00000%	29.99677%	70.00323%
60	DIST365: 365 O.H. Conductors and Devices	100.00000%	24.51725%	75.48275%
61	DIST3667: UG Lines & Transf - Acct 366 & 367	100.00000%	25.23729%	74.76271%
62	DIST366: 366 U.G. Conducts	100.00000%	28.74771%	71.25229%
63	DIST367: 367 U.G. Conductors and Devices	100.00000%	22.30232%	77.69768%
64	DIST368: 368 Line Transformers	100.00000%	24.90995%	75.09005%
65	DIST36970: Services & Meter - Acct 369 & 370	100.00000%	24.68059%	75.31941%
66	DIST369: 369 Services	100.00000%	28.29866%	71.70134%
67	DIST370: 370 Meters	100.00000%	16.27460%	83.72540%
68	DIST371: 371 Install on Customer Prem.	100.00000%	36.69404%	63.30596%
69	DIST373: 373 Street Lights	100.00000%	18.42976%	81.57024%
70	DISTPLT: Distribution Plant	100.00000%	25.29442%	74.70558%
71	GROSSPLT: Gross Plant in Service	100.00000%	18.75892%	81.24108%
72	GROSSPLT_CUST: Gross Plant in Service - Customer Related	100.00000%	17.20605%	82.79395%
73	GROSSPLT_DIST: Gross Plant in Service - Distribution Related	100.00000%	25.03773%	74.96227%
74	GROSSPLT_PROD: Gross Plant in Service - Production Related	100.00000%	14.58496%	85.41504%
75	GROSSPLT_TRAN: Gross Plant in Service - Transmission Related	100.00000%	22.30871%	77.69129%
76	NETPLT: Net Plant in Service	100.00000%	18.82232%	81.17768%
77	NETPLT_CUST: Net Plant in Service - Customer Related	100.00000%	17.17538%	82.82462%
78	NETPLT_DIST: Net Plant in Service - Distribution Related	100.00000%	23.83518%	76.16482%
79	NETPLT_PROD: Net Plant in Service - Production Related	100.00000%	14.21913%	85.78087%
80	NETPLT_TRAN: Net Plant in Service - Transmission Related	100.00000%	22.11629%	77.88371%
81	PRODPLT: Production Plant	100.00000%	14.29853%	85.70147%
82	RG_PRODPLT: Rio Grande Production Plant	100.00000%	19.96567%	80.03433%
Internally Developed - Rate Base				
83	CUSTDEP235: Customer Deposits - Account 235	100.00000%	16.27153%	83.72847%
84	LEGACY_MTR: Legacy Meters	100.00000%	50.23533%	49.76467%
85	RBXCWC: Rate Base excluding Cash Working Capital	100.00000%	18.68910%	81.31090%
86	RBXCWC_CUST: Customer Related Rate Base excl Cash Working Capital	100.00000%	19.03283%	80.96717%
87	RBXCWC_DEM_TRAN: Rate Base excl. Cash Working Capital - Demand Transmission	100.00000%	20.19211%	79.80789%
88	RBXCWC_DIST: Distribution Related Rate Base excl Cash Working Capital	100.00000%	23.66452%	76.33548%
89	RBXCWC_ENERGY: Rate Base excl. Cash Working Capital - Energy Other	100.00000%	22.80693%	77.19307%
90	RBXCWC_PROD: Production Related Rate Base excl Cash Working Capital	100.00000%	14.88969%	85.11031%
91	RBXCWC_TRAN: Transmission Related Rate Base excl Cash Working Capital	100.00000%	20.19211%	79.80789%
Revenue Related				
92	SALES_REVS: Sales Revenues	100.00000%	18.55266%	81.44734%
93	UNCOLL_REVS: Eligible Revenues for Uncollectible Accounts	100.00000%	18.54973%	81.45027%

(a)		(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
Direct Assignments/Inputs				
1	CUSTOMER: Total Annual Customers	5,851,820	1,387,536	4,464,284
2	D1PROD: 4CP-A&E Demand-Production	1,000000000	0.204547000	0.795453000
3	D1PROD_PV3: 4CP-A&E Demand Prod for PV 3	1,000000000	0.000000000	1.000000000
4	D2PROD: 4CP Demand-Production	1,392,171	285,308	1,106,863
5	D2TRAN: 4CP Demand-Transmission	2,186,735	507,985	1,678,750
6	DIRECT_FERC: Direct Assign FERC	1	0	1
7	DIRECT_NM: Direct Assign New Mexico	1	1	0
8	DIRECT_OTHER: Direct Assign Other	1	0	1
9	DIRECT_RGEC: Direct Assign Rio Grande Electric Coop	1	0	1
10	DIRECT_TX: Direct Assign Texas	1	0	1
11	DPROD12: 12CP-A&E Demand-Production	1,000000000	0.167999000	0.832001000
12	DPROD12_PV3: 12CP-A&E Demand Production for PV3	1,000000000	0.000000000	1.000000000
13	DTRAN12: 12CP Demand-Transmission	1,575,079	363,934	1,211,145
14	E1ENERGY: kWh at Supply- Firm only	4,985,509,103	1,205,991,745	3,779,517,358
15	E1ENERGY_PV3: Firm kWh at Supply for PV 3	4,985,509,103	0	4,985,509,103
16	E1FUEL: kWh at Supply- Fuel	5,272,535,555	1,214,421,348	4,058,114,207
17	E1FUEL_PV3: kWh at Supply- Fuel for PV3	5,272,535,555	0	5,272,535,555
18	E2ENERGY: kWh at Supply- Firm & Non-firm	5,272,535,555	1,214,421,348	4,058,114,207
19	E2ENERGY_PV3: kWh at Supply for PV 3	5,272,535,555	0	5,272,535,555
20	TX_NM_SPLIT: 50% Split for Texas and New Mexico	1.00	0.50	0.50
Internally Developed - Labor				
21	CUSTLABOR: Customer Related Labor	8,577,536	1,503,019	7,074,517
22	CUSTLAB_902: Customer Related Labor - 902 Meter Reading	1,508,561	732,495	776,065
23	CUSTLAB_903: Customer Related Labor - 903 Cust Rec Coll	7,066,485	770,486	6,295,999
24	CUSTLAB_CUST_OTHR: Customer Related Labor - Customer Other	2,490	38	2,452
25	DISTLABOR: Distribution Related Labor	16,981,125	3,709,196	13,271,928
26	DISTLAB_INSTALL: Distribution Related Labor - 371 Install on Cust Premise	49,669	27,660	22,008
27	DISTLAB_LD: Distribution Related Labor - Load Dispatch	2,572,697	491,752	2,080,946
28	DISTLAB_LIGHTING: Distribution Related Labor - 373 Street Lighting	213,846	2,962	210,884
29	DISTLAB_MTR: Distribution Related Labor - 370 Meters	5,427,355	1,523,387	3,903,968
30	DISTLAB_OH_PRIM: Distribution Related Labor - Overhead- Primary	1,501,165	325,361	1,175,804
31	DISTLAB_OH_SEC: Distribution Related Labor - Overhead- Secondary	610,992	132,426	478,566
32	DISTLAB_PTF_PRIM: Distribution Related Labor - Poles Towers Fixtures- Primary	2,241,455	485,810	1,755,644
33	DISTLAB_PTF_SEC: Distribution Related Labor - Poles Towers Fixtures- Secondary	749,807	162,512	587,295
34	DISTLAB_SVC: Distribution Related Labor - 369 Services	1,472,306	362,538	1,109,768
35	DISTLAB_UG_PRIM: Distribution Related Labor - Underground- Primary	1,313,212	119,429	1,193,783
36	DISTLAB_UG_SEC: Distribution Related Labor - Underground- Secondary	828,620	75,358	753,262
37	LABOR: Salaries and Wages Excl A&G Labor	57,736,604	12,327,825	45,408,778
38	LABSM: Str Pwr Prod- Maint- Labor	4,910,602	1,174,805	3,735,797
39	PRODLABOR: Production Related Labor	19,890,553	4,264,142	15,626,411
40	RG_PRODLABOR: Rio Grande Demand Production Labor	3,737,672	764,957	2,972,716
41	RG_PRODLABOR: Rio Grande Production Plant Related Labor	5,317,758	1,146,159	4,171,599
42	TRANLABOR: Transmission Related Labor	12,287,390	2,851,468	9,435,922
Internally Developed - Operating Expenses				
43	EXP_5617: Trans Oper Exp 561-567	22,828,792	5,298,632	17,530,160
44	EXP_56279: Dist Oper Exp 562-567, 589	5,231,578	2,193,939	3,047,639
45	EXP_5918: Dist Maint Exp 591-598	15,193,484	4,878,322	10,315,162
46	EXP_9023: Cust Accounts Exp 902-903	18,225,629	2,925,860	15,299,770
47	EXP_902: 902 Meter Reading Exp	1,770,960	878,256	892,704
48	EXP_903: 903 Cust Rec Coll Exp	16,454,669	2,047,604	14,407,066
49	OMXUNCOLL: Non-Fuel Functional O&M Exp excl Uncoll Accts	249,458,591	46,935,545	202,523,046
50	OMXUNCOLL_CUST: Customer-related Functional O&M Exp excl Uncoll Accts	18,769,009	3,064,586	15,704,423
51	OMXUNCOLL_DIST: Distribution-related Functional O&M Exp excl Uncoll Accts	31,482,441	8,240,915	23,241,526
52	OMXUNCOLL_PROD: Production-related Non-Fuel Functional O&M Exp excl Uncoll Accts	169,603,950	28,758,035	140,845,915
53	OMXUNCOLL_TRAN: Transmission-related Functional O&M Exp excl Uncoll Accts	29,603,190	6,872,008	22,731,181
Internally Developed - Plant In Service				
54	DIST3612: Structures & Station Equip - Acct 361 & 362	496,394,767	114,743,568	381,651,199
55	DIST361: 361 Structures and Improvements	36,945,089	7,743,609	29,201,480
56	DIST362: 362 Station Equipment	459,449,678	106,999,959	352,449,719
57	DIST363.30: 363.30 Dist Communication Equipment	6,395,649	1,603,856	4,791,793
58	DIST3645: OH Lines & Transf - Acct 364 & 365	479,633,723	132,622,734	347,010,990
59	DIST364: 364 Poles, Towers and Fixtures	281,127,224	83,227,138	197,900,086
60	DIST365: 365 O.H. Conductors and Devices	198,506,499	49,395,596	149,110,903
61	DIST3667: UG Lines & Transf - Acct 366 & 367	443,429,249	111,430,443	331,998,807
62	DIST366: 366 U.G. Conduits	201,366,980	57,743,394	143,623,586
63	DIST367: 367 U.G. Conductors and Devices	242,062,269	53,687,049	188,375,220
64	DIST368: 368 Line Transformers	405,004,145	100,843,577	304,160,568
65	DIST36970: Services & Meter - Acct 369 & 370	109,734,311	27,073,064	82,661,247
66	DIST369: 369 Services	76,674,668	21,649,565	55,025,103
67	DIST370: 370 Meters	33,059,643	5,423,499	27,636,144
68	DIST371: 371 Install. on Customer Prem.	19,884,251	7,256,602	12,627,648
69	DIST373: 373 Street Lights	13,539,422	2,495,744	11,043,678
70	DISTPLT: Distribution Plant	2,128,217,600	537,658,171	1,590,559,429
71	GROSSPLT: Gross Plant in Service	6,624,692,508	1,284,940,027	5,339,752,480
72	GROSSPLT_CUST: Gross Plant in Service - Customer Related	70,195,651	12,300,202	57,895,449
73	GROSSPLT_DIST: Gross Plant in Service - Distribution Related	2,250,395,958	562,994,007	1,687,401,951
74	GROSSPLT_PROD: Gross Plant in Service - Production Related	3,414,581,573	505,857,654	2,908,723,919
75	GROSSPLT_TRAN: Gross Plant in Service - Transmission Related	889,519,325	203,788,165	685,731,161
76	NETPLT: Net Plant in Service	4,573,004,512	846,438,918	3,726,564,894
77	NETPLT_CUST: Net Plant in Service - Customer Related	43,389,435	7,602,017	35,787,418
78	NETPLT_DIST: Net Plant in Service - Distribution Related	1,634,494,513	389,192,146	1,245,302,368
79	NETPLT_PROD: Net Plant in Service - Production Related	2,338,885,426	323,273,139	2,015,612,287
80	NETPLT_TRAN: Net Plant in Service - Transmission Related	556,235,138	126,372,516	429,862,622
81	PRODPLT: Production Plant	3,251,804,021	470,473,222	2,781,330,799
82	RG_PRODPLT: Rio Grande Production Plant	215,564,515	44,136,071	171,428,444
Internally Developed - Rate Base				
83	CUSTDEP235: Customer Deposits - Account 235	(11,208,714)	(1,818,164)	(9,390,550)
84	LEGACY_MTR: Legacy Meters	(1,395,737)	0	(1,395,737)
85	RBXCWC: Rate Base excluding Cash Working Capital	4,081,105,865	727,522,276	3,353,583,589
86	RBXCWC_CUST: Customer Related Rate Base excl Cash Working Capital	31,526,566	5,644,865	25,881,701
87	RBXCWC_DEM_TRAN: Rate Base excl. Cash Working Capital - Demand Transmission	518,286,684	111,617,741	406,668,942
88	RBXCWC_DIST: Distribution Related Rate Base excl Cash Working Capital	1,430,245,445	334,986,270	1,095,259,175
89	RBXCWC_ENERGY: Rate Base excl. Cash Working Capital - Energy Other	42,611,958	10,069,569	32,542,389
90	RBXCWC_PROD: Production Related Rate Base excl Cash Working Capital	2,101,047,170	275,273,400	1,825,773,770
91	RBXCWC_TRAN: Transmission Related Rate Base excl Cash Working Capital	518,286,684	111,617,741	406,668,942
Revenue Related				
92	SALES_REVS: Sales Revenues	884,740,815	176,311,559	708,429,256
93	UNCOLL_REVS: Eligible Revenues for Uncollectible Accounts	736,618,558	144,189,811	592,428,748

(a)		(b)	(c)	(d)
Line No.	Description	Total	New Mexico	Other
Direct Assignments/Inputs				
1	CUSTOMER: Total Annual Customers	100.00000%	23.71119%	76.28881%
2	D1PROD: 4CP-A&E Demand-Production	100.00000%	20.45470%	79.54530%
3	D1PROD_PV3: 4CP-A&E Demand Prod for PV 3	100.00000%	0.00000%	100.00000%
4	D2PROD: 4CP Demand-Production	100.00000%	20.49375%	79.50625%
5	D2TRAN: 4CP Demand-Transmission	100.00000%	23.23030%	76.76970%
6	DIRECT_FERC: Direct Assign FERC	100.00000%	0.00000%	100.00000%
7	DIRECT_NM: Direct Assign New Mexico	100.00000%	100.00000%	0.00000%
8	DIRECT_OTHER: Direct Assign Other	100.00000%	0.00000%	100.00000%
9	DIRECT_RGEC: Direct Assign Rio Grande Electric Coop	100.00000%	0.00000%	100.00000%
10	DIRECT_TX: Direct Assign Texas	100.00000%	0.00000%	100.00000%
11	DPROD12: 12CP-A&E Demand-Production	100.00000%	16.79990%	83.20010%
12	DPROD12_PV3: 12CP-A&E Demand Production for PV3	100.00000%	0.00000%	100.00000%
13	DTRAN12: 12CP Demand-Transmission	100.00000%	23.10576%	76.89424%
14	E1ENERGY: kWh at Supply- Firm only	100.00000%	24.18994%	75.81006%
15	E1ENERGY_PV3: Firm kWh at Supply for PV 3	100.00000%	0.00000%	100.00000%
16	E1FUEL: kWh at Supply- Fuel	100.00000%	23.03297%	76.96703%
17	E1FUEL_PV3: kWh at Supply- Fuel for PV3	100.00000%	0.00000%	100.00000%
18	E2ENERGY: kWh at Supply- Firm & Non-firm	100.00000%	23.03297%	76.96703%
19	E2ENERGY_PV3: kWh at Supply for PV 3	100.00000%	0.00000%	100.00000%
20	TX_NM_SPLIT: 50% Split for Texas and New Mexico	100.00000%	50.00000%	50.00000%
Internally Developed - Labor				
21	CUSTLABOR: Customer Related Labor	100.00000%	17.52274%	82.47726%
22	CUSTLAB_902: Customer Related Labor - 902 Meter Reading	100.00000%	48.55590%	51.44410%
23	CUSTLAB_903: Customer Related Labor - 903 Cust Rec Coll	100.00000%	10.90339%	89.09661%
24	CUSTLAB_CUST_OTHR: Customer Related Labor - Customer Other	100.00000%	1.51097%	98.48903%
25	DISTLABOR: Distribution Related Labor	100.00000%	21.84305%	78.15695%
26	DISTLAB_INSTALL: Distribution Related Labor - 371 Install on Cust Premise	100.00000%	55.68956%	44.31044%
27	DISTLAB_LD: Distribution Related Labor - Load Dispatch	100.00000%	19.11424%	80.88576%
28	DISTLAB_LIGHTING: Distribution Related Labor - 373 Street Lighting	100.00000%	1.38505%	98.61495%
29	DISTLAB_MTR: Distribution Related Labor - 370 Meters	100.00000%	28.06869%	71.93131%
30	DISTLAB_OH_PRIM: Distribution Related Labor - Overhead- Primary	100.00000%	21.67389%	78.32611%
31	DISTLAB_OH_SEC: Distribution Related Labor - Overhead- Secondary	100.00000%	21.67389%	78.32611%
32	DISTLAB_PTF_PRIM: Distribution Related Labor - Poles Towers Fixtures- Primary	100.00000%	21.67389%	78.32611%
33	DISTLAB_PTF_SEC: Distribution Related Labor - Poles Towers Fixtures- Secondary	100.00000%	21.67389%	78.32611%
34	DISTLAB_SVC: Distribution Related Labor - 369 Services	100.00000%	24.62382%	75.37618%
35	DISTLAB_UG_PRIM: Distribution Related Labor - Underground- Primary	100.00000%	9.09443%	90.90557%
36	DISTLAB_UG_SEC: Distribution Related Labor - Underground- Secondary	100.00000%	9.09443%	90.90557%
37	LABOR: Salaries and Wages Excl A&G Labor	100.00000%	21.35184%	78.64816%
38	LABSM: Strn Pwr Prod- Maint- Labor	100.00000%	23.92385%	76.07615%
39	PRODLABOR: Production Related Labor	100.00000%	21.43802%	78.56198%
40	RG_PRODLABOR: Rio Grande Demand Production Labor	100.00000%	20.46612%	79.53388%
41	RG_PRODLABOR: Rio Grande Production Plant Related Labor	100.00000%	21.55343%	78.44657%
42	TRANLABOR: Transmission Related Labor	100.00000%	23.20646%	76.79354%
Internally Developed - Operating Expenses				
43	EXP_5617: Trans Oper Exp 561-567	100.00000%	23.21030%	76.78970%
44	EXP_58279: Dist Oper Exp 582-587, 589	100.00000%	41.74532%	58.25468%
45	EXP_5918: Dist Maint Exp 591-598	100.00000%	32.10799%	67.89201%
46	EXP_9023: Cust Accounts Exp 902-903	100.00000%	16.05355%	83.94645%
47	EXP_902: 902 Meter Reading Exp	100.00000%	49.59210%	50.40790%
48	EXP_903: 903 Cust Rec Coll Exp	100.00000%	12.44391%	87.55609%
49	OMXUNCOLL: Non-Fuel Functional O&M Exp excl Uncoll Accts	100.00000%	18.81496%	81.18504%
50	OMXUNCOLL_CUST: Customer-related Functional O&M Exp excl Uncoll Accts	100.00000%	16.32791%	83.67209%
51	OMXUNCOLL_DIST: Distribution-related Functional O&M Exp excl Uncoll Accts	100.00000%	26.17623%	73.82377%
52	OMXUNCOLL_PROD: Production-related Non-Fuel Functional O&M Exp excl Uncoll Accts	100.00000%	16.95599%	83.04401%
53	OMXUNCOLL_TRAN: Transmission-related Functional O&M Exp excl Uncoll Accts	100.00000%	23.21374%	76.78626%
Internally Developed - Plant In Service				
54	DIST3612: Structures & Station Equip - Acct 361 & 362	100.00000%	23.11539%	76.88461%
55	DIST361: 361 Structures and Improvements	100.00000%	20.95978%	79.04022%
56	DIST362: 362 Station Equipment	100.00000%	23.28872%	76.71128%
57	DIST363.30: 363.30 Dist Communication Equipment	100.00000%	25.07730%	74.92270%
58	DIST3645: OH Lines & Transf - Acct 364 & 365	100.00000%	27.65084%	72.34916%
59	DIST364: 364 Poles, Towers and Fixtures	100.00000%	29.60479%	70.39521%
60	DIST365: 365 O.H. Conductors and Devices	100.00000%	24.88362%	75.11638%
61	DIST3667: UG Lines & Transf - Acct 366 & 367	100.00000%	25.12925%	74.87075%
62	DIST366: 366 U.G. Conducts	100.00000%	28.67570%	71.32430%
63	DIST367: 367 U.G. Conductors and Devices	100.00000%	22.17902%	77.82098%
64	DIST368: 368 Line Transformers	100.00000%	24.89939%	75.10061%
65	DIST36970: Services & Meter - Acct 369 & 370	100.00000%	24.67147%	75.32853%
66	DIST369: 369 Services	100.00000%	28.23562%	71.76438%
67	DIST370: 370 Meters	100.00000%	16.40520%	83.59480%
68	DIST371: 371 Install on Customer Prem.	100.00000%	36.49422%	63.50578%
69	DIST373: 373 Street Lights	100.00000%	18.43317%	81.56683%
70	DISTPLT: Distribution Plant	100.00000%	25.26331%	74.73669%
71	GROSSPLT: Gross Plant in Service	100.00000%	19.39622%	80.60378%
72	GROSSPLT_CUST: Gross Plant in Service - Customer Related	100.00000%	17.52274%	82.47726%
73	GROSSPLT_DIST: Gross Plant in Service - Distribution Related	100.00000%	25.01755%	74.98245%
74	GROSSPLT_PROD: Gross Plant in Service - Production Related	100.00000%	14.81463%	85.18537%
75	GROSSPLT_TRAN: Gross Plant in Service - Transmission Related	100.00000%	22.90992%	77.09008%
76	NETPLT: Net Plant in Service	100.00000%	18.50949%	81.49051%
77	NETPLT_CUST: Net Plant in Service - Customer Related	100.00000%	17.52043%	82.47957%
78	NETPLT_DIST: Net Plant in Service - Distribution Related	100.00000%	23.81116%	76.18884%
79	NETPLT_PROD: Net Plant in Service - Production Related	100.00000%	13.82167%	86.17833%
80	NETPLT_TRAN: Net Plant in Service - Transmission Related	100.00000%	22.71926%	77.28074%
81	PRODPLT: Production Plant	100.00000%	14.46807%	85.53193%
82	RG_PRODPLT: Rio Grande Production Plant	100.00000%	20.47465%	79.52535%
Internally Developed - Rate Base				
83	CUSTDEP235: Customer Deposits - Account 235	100.00000%	16.22099%	83.77901%
84	LEGACY_MTR: Legacy Meters	100.00000%	0.00000%	100.00000%
85	RBXCWC: Rate Base excluding Cash Working Capital	100.00000%	17.82660%	82.17340%
86	RBXCWC_CUST: Customer Related Rate Base excl Cash Working Capital	100.00000%	17.90511%	82.09489%
87	RBXCWC_DEM_TRAN: Rate Base excl. Cash Working Capital - Demand Transmission	100.00000%	21.53591%	78.46409%
88	RBXCWC_DIST: Distribution Related Rate Base excl Cash Working Capital	100.00000%	23.42159%	76.57841%
89	RBXCWC_ENERGY: Rate Base excl. Cash Working Capital - Energy Other	100.00000%	23.63085%	76.36915%
90	RBXCWC_PROD: Production Related Rate Base excl Cash Working Capital	100.00000%	13.10172%	86.89828%
91	RBXCWC_TRAN: Transmission Related Rate Base excl Cash Working Capital	100.00000%	21.53591%	78.46409%
Revenue Related				
92	SALES_REVS: Sales Revenues	100.00000%	19.92805%	80.07195%
93	UNCOLL_REVS: Eligible Revenues for Uncollectible Accounts	100.00000%	19.57456%	80.42544%

SCHEDULE M-02
PAGE 3 OF 4

SCHEDULE M-02
PAGE 4 OF 4

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE M-03: ANALYSIS OF SYSTEM LOSSES STUDY
SPONSOR: ENEDINA SOTO
PREPARER: ERIC GALVAN
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE M-03
PAGE 1 of 51

Attached is the 2021 Analysis of System Losses.
Refer to Schedule P-9 for additional demand and energy loss factor information.

EL PASO ELECTRIC COMPANY

2021 Analysis of System Losses

September 2022

Prepared by:



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September 12, 2022

Mr. James Schichtl
Vice President – Regulatory & Government Affairs
El Paso Electric Company
P. O. Box 982
El Paso, TX 79960-0982

RE: 2021 EL PASO LOSS ANALYSES

Dear Mr. Schichtl:

Transmitted herewith are the results of the 2021 Analysis of System Losses for El Paso Electric Company's (EPE) power system. These results consist of an Annual analysis which develops cumulative expansion factors (loss factors) for both demand (peak hour-kW) and energy (annual average-kWh) losses by discrete voltage levels applicable to metered sales data. The loss calculations were made using a separate and expanded transmission loss model to derive the final results prescribed herein. Our analyses consider only technical losses in arriving at our final recommendations.

On behalf of MAC, we appreciate the opportunity to assist you in performing the loss analysis contained herein. The level of detail, multiple databases, and multiple power flow analyses reflect reasonable and representative power losses on the El Paso Electric Company system. Our review of these data and calculated loss results support the proposed loss factors as presented herein for your use in various cost of service, rate studies, and demand analyses.

Should you require any additional information, please let us know at your earliest convenience.

Sincerely,

Paul M. Normand
Principal

EL PASO ELECTRIC COMPANY
2021 ANALYSIS OF SYSTEM LOSSES

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Appendix A – Results of El Paso Electric Company Transmission 2021 Loss Analysis
(69 kV – 500 kV), 115 to 500 kV, and 69 kV only.

Appendix B – Results of El Paso Electric Company 2021 Loss Analysis – Transmission and
Distribution with Generation Step Up (GSU) Losses

Appendix C – Discussion of Hoebel Coefficient

El Paso Electric Company 2021 Analysis of System Losses

1.0 EXECUTIVE SUMMARY

This report presents El Paso Electric Company's (EPE) 2021 Analysis of System Losses for its integrated power system as performed by Management Applications Consulting, Inc. (MAC). Our analyses considered only technical losses and did not attempt to quantify non-technical factors such as theft and metering accuracy. The study developed separate one-hour peak demand (kW) and annual energy (kWh) loss factors for each voltage level of service in the power system. The cumulative loss factor results by voltage level, as presented herein, can be used to adjust metered sales data for losses to input in performing cost of service studies, determining voltage discounts, and other analyses which may require a loss adjustment.

The procedures used in the overall loss study emphasized the use of "in house" resources where possible. To this end, extensive use was made of the Company's power flow studies (ten separate analyses) and distribution plant investments in the model. Using estimated load data provided a means of calculating reasonable estimates of losses by using a "top-down" and "bottom-up" procedure. In the "top-down" approach, losses from the high voltage system, through and including distribution substations, were calculated along with power flow data, conductor and transformer loss estimates, and metered sales.

At this point in the analysis, system loads and losses at the input into the distribution substation system are known with reasonable accuracy. However, it is the remaining loads and losses on the distribution substations, primary system, secondary circuits, and services which are generally difficult to estimate. Estimated and actual Company load data provided the starting point for performing a "bottom-up" approach for calculating the remaining distribution losses. Basically, this "bottom-up" approach develops line loadings by first determining loads and losses at each level beginning at a customer's meter service entrance and then going through secondary lines, line transformers, primary lines and finally distribution substation. These distribution system loads and associated losses are then compared to the initial calculated input into Distribution Substation loadings for reasonableness prior to finalizing the loss factors. An overview of the loss study is shown on Figure 1 on page 4.

The definition of transmission losses recognized in the industry is simply to sum all losses at transmission as an integrated system. This approach will typically increase the resulting composite transmission loss factors but better reflects the topology of the systems with dispersed supply resources and interconnections. This study performed separate loss analyses for EPE's EHV (500 kV and 345 kV) networks and its local 115 kV and 69 kV networks to recognize the differing loss behavior of the two distinct transmission networks.

The load research data provided the starting point for performing a "bottom-up" approach for estimating the remaining distribution losses. Basically, this "bottom-up" approach develops line loadings by first determining loads and losses at each level beginning at a customer's meter and service entrance and then going through secondary lines, line transformers, primary lines and finally distribution substation. These distribution system loads and associated losses are then compared to the initial calculated input into Distribution Substation loadings for reasonableness. An overview of the loss study is shown on Figure 1 on page 5.

**El Paso Electric Company
2021 Analysis of System Losses**

Appendix A presents the results of the El Paso Electric Company Transmission 2021 Loss Analysis for 69 kV and 115 through 345 kV and 500 kV. These results were developed using distinct power flows at loading levels representing 8,760 hours of the calendar year. The analyses were developed on a seasonal basis to reflect the varying load levels and loss characteristics for the EHV (500 kV and 345 kV) and the local transmission (115 kV and 69 kV) networks separately.

Appendix B of this report incorporates Appendix A's transmission loss results and presents the integrated total El Paso power system losses and resulting loss factors by delivery voltage. Table 1, below, provides the final results from Appendices A and B for the calendar year. The detailed distribution system losses are developed in Appendix B for all voltage levels. These loss expansion factors are applicable only to metered sales at the point of receipt for adjustment to the power system's input level.

**TABLE 1
Loss Factors at Sales (Metered) Level**

<u>Voltage Level of Service</u>	<u>w/ GSU*</u> <u>(a)</u>	<u>w/o GSU*</u> <u>(b)</u>	<u>Delivery</u> <u>(c)</u>
<u>Demand (kW)</u>			
Transmission ¹	1.02941	1.02752	1.00000
Primary Substation	1.03298	N/A	1.00374
Primary	1.06117	N/A	1.03471
Secondary	1.08208	N/A	1.05510
<u>Energy (kWh)</u>			
Transmission ¹	1.02850	1.02619	1.00000
Primary Substation	1.03349	N/A	1.00278
Primary	1.04670	N/A	1.02052
Secondary	1.07403	N/A	1.04717
<u>Losses – Net System Input²</u>		6.14% MWh 7.04% MW	
<u>Losses – Net System Output³</u>		6.54% MWh 7.58% MW	

**Generation Step Up Transformers*

¹ Reflects results from Appendix A for 500 kV, 345 kV, 115 kV and 69 kV.

² Net system input equals firm sales plus losses, Company use less non-requirement sales and related losses. See Appendix B, Exhibit 1, for their calculations.

³ Net system output uses losses divided by output or sales data as a reference.

**El Paso Electric Company
2021 Analysis of System Losses**

Table 1, above, presents three loss factor columns as follows:

- Column (a) These loss factors are calculated with the transmission component which includes GSU losses as calculated and presented in Appendix A, Schedules 1 and 2 (Section I).
- Column (b) These loss factors are similar to Column (a) except that transmission losses do not include any GSU losses as presented in Appendix A, Schedule 1 (Section II).
- Column (c) These are Delivery Only loss factors that exclude all transmission losses.

The delivery voltages considered in Table 1 are defined in Appendix B, Exhibit 1, and include 1 kV through 34 kV for primary and voltages less than 1 kV for secondary.

The loss factors presented in the Delivery Only column (c) of Table 1 are the Total El Paso Electric Company loss factors divided by the transmission loss factor in order to remove the transmission losses from each service level loss factor. For example, the secondary distribution demand loss factor of 1.05510 includes the recovery of all non-transmission losses from distribution substation, primary lines, line transformers, secondary conductors and services.

The net system input shown in Table 1 represents the MWh losses of 6.14% for the total El Paso Electric Company load using calculated losses divided by the associated input energy to the system. The 7.04% represents the MW losses also using system input as a reference. The net system output reference shown in Table 1 represents MWh losses of 6.54% and MW losses of 7.58%. These results use the appropriate total losses for each but are divided by system output or sales. These calculations are all based on the results from Exhibits 1, 7 and 9 of Appendix B.

The loss factor derivations for any voltage level must consider both the load at that level plus the loads from lower voltages and their associated losses. As a result, cumulative losses on losses equates to additional load at higher levels along with future changes (+ or –) in loads throughout the power system. It is therefore important to recognize that losses are multiplicative in nature (future) and not additive (test year only) for all future years to ensure total recovery based on prospective fixed loss factors for each service voltage.

The derivation of the cumulative loss factors shown in Table 1 have been detailed for all electrical facilities in Exhibit 9, page 1 for demand and page 2 for energy. Beginning on line 1 of page 1 (demand) under the secondary column, metered sales are adjusted for service losses on lines 3 and 4. This new total load (with losses) becomes the load amount for the next higher facilities of secondary conductors and their loss calculations. This process is repeated for all the installed facilities until the secondary sales are at the input level (line 45). The final loss factor for all delivery voltages using this same process is shown on line 46 and Table 1 for demand. This procedure is repeated in Exhibit 9, page 2, for the energy loss factors.

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The loss factor calculation is simply the input required (line 45) divided by the metered sales (line 2).

Table 2 below expands the Table 1 to include a separation of the transmission voltage range to identify a range of 115 kV to 500 kV and a separate 69 kV level for possible use in the Company's studies.

**TABLE 2
Loss Factors at Sales (Metered) Level**

<u>Voltage Level of Service</u>	<u>w/ GSU*</u> <u>(a)</u>	<u>w/o GSU*</u> <u>(b)</u>	<u>Delivery</u> <u>(c)</u>
<u>Demand (kW)</u>			
Transmission ⁴ (115 kV)	1.02557	1.02377	N/A
Primary Substation (115 kV)**	1.03147	1.02966	1.00575
Transmission (69 kV)	1.02941	1.02752	N/A
Primary Substation (69 kV)**	1.03533	1.03343	1.00575
Primary	1.06117	1.05931	1.02496
Secondary	1.08208	1.08018	1.01971
<u>Energy (kWh)</u>			
Transmission ⁴ (115 kV)	1.02565	1.02344	N/A
Primary Substation (115 kV)	1.03248	1.03047	1.00666
Transmission (69 kV)	1.02850	1.02619	N/A
Primary Substation (69 kV)	1.03535	1.03302	1.00666
Primary	1.04670	1.04444	1.01096
Secondary	1.07403	1.07172	1.02611
<u>Losses – Net System Input⁵</u>		6.14% MWh	
		7.04% MW	
<u>Losses – Net System Output⁶</u>		6.54% MWh	
		7.58% MW	

**Generation Step Up Transformers*

***Primary Substation Multiplier from Exhibit 8
MW 1.00575 MWH 1.00666*

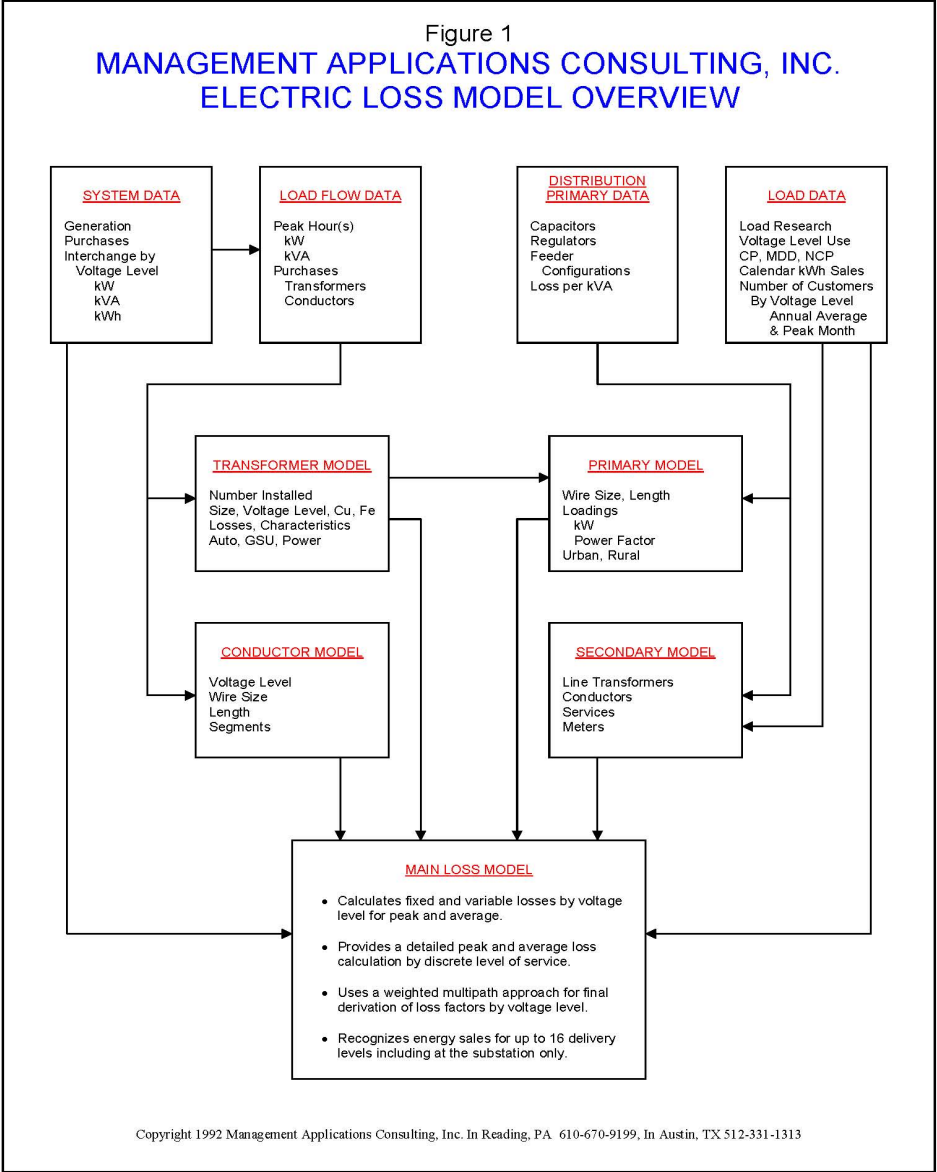
An overview of the loss study is shown on Figure 1 on the next page. Figure 2 simply illustrates the major components that must be considered in a loss analysis.

⁴ Reflects results from Appendix A for 500 kV, 345 kV, and 115 kV.

⁵ Net system input equals firm sales plus losses, Company use less non-requirement sales and related losses. See Appendix B, Exhibit 1, for their calculations.

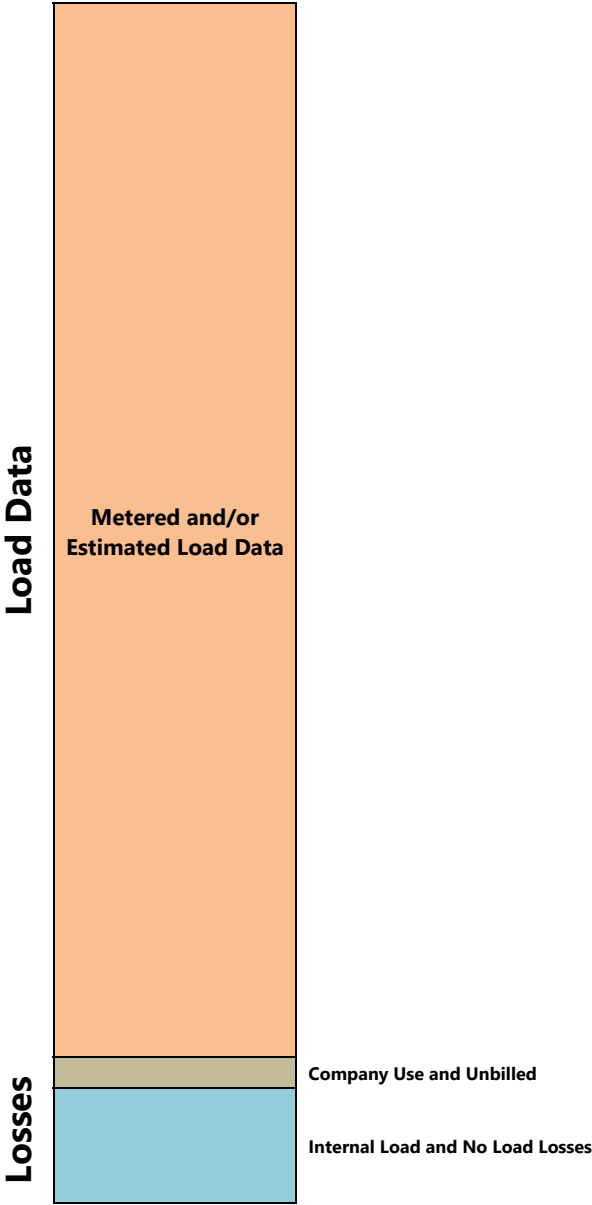
⁶ Net system output uses losses divided by output or sales data as a reference.

El Paso Electric Company
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El Paso Electric Company
2021 Analysis of System Losses

Figure 2
INTERNAL ENERGY ELEMENTS



El Paso Electric Company 2021 Analysis of System Losses

2.0 INTRODUCTION

This report of the 2021 Analysis of System Losses provides a summary of results, conceptual background or methodology, description of the analyses, and input information related to the study.

2.1 Conduct of Study

Typically, between five to ten percent of the total peak hour MW and annual MWH requirements of an electric utility is lost or unaccounted for in the delivery of power to customers. These losses occur as a result of heating or magnetizing various electrical components of a power system. Investments must be made in facilities which support the total load which includes losses or unaccounted for load. While losses are a small portion of total delivered energy, they cannot be eliminated. Revenue requirements associated with load losses are an important concern to utilities and regulators in that customers must equitably share in all of these cost responsibilities. Loss expansion factors by voltage are the mechanism by which customers' metered demand and energy data are mathematically adjusted to the generation or input level (point of reference) when performing cost and revenue calculations.

An acceptable accounting of losses can be determined for any given time period using available engineering, system, and customer data along with empirical relationships. This loss analysis for the delivery of demand and energy utilizes such an approach. A microcomputer loss model⁷ is utilized as the vehicle to organize the available data, develop the relationships, calculate the losses, and provide an efficient and timely avenue for future updates and sensitivity analyses. Our procedures and calculations are similar with prior loss studies, and they rely on numerous databases that include customer statistics and power system investments at various voltage levels of service.

Company personnel performed most of the data gathering and data processing efforts. MAC analyzed the Company's various databases and performed calculations to check the reasonableness of results. Efforts in determining the data required to perform the loss analysis centered on information which was available from existing studies or reports within the Company. From an overall perspective, our efforts concentrated on five major areas:

1. System information relating to multiple peak demands by season and metered annual sales data by voltage level,
2. High voltage power system power flow analyses and associated loss calculations,
3. Distribution system primary and secondary loss calculations,
4. Derivation of fixed and variable losses by voltage level, and
5. Development of final cumulative expansion factors at each voltage level for peak demand (kW) and annual energy (kWh) requirements reconciled to system input.

⁷Copyright by Management Applications Consulting, Inc.

**El Paso Electric Company
2021 Analysis of System Losses**

2.2 Electric Power Losses

Losses in power systems consist of primarily technical losses with a much smaller level of non-technical losses.

Technical Losses

Electrical losses result from the transmission of energy over various electrical equipment. The largest component of total losses during peaking conditions is power dissipation as a result of varying loading conditions and are oftentimes called load losses which are mostly related to the square of the current (I^2R). These peak hour losses can be as high as 65% to 80% of all technical losses during peak loading conditions. The remaining losses are called no-load and represent essentially fixed (constant) energy losses throughout the year. These no-load losses represent energy required to energize various electrical equipment regardless of their loading levels over the entire year. The major portion of these no-load losses consist of core or magnetizing energy related to installed transformers throughout the power system and generates the major component of annual losses on any distribution system.

The following Table 3 summarizes the unadjusted fixed and variable losses by major functional categories from Exhibit 5 of Appendix A:

TABLE 3

	<u>DEMAND (PEAK HOUR)</u>			<u>ENERGY (ANNUAL AVERAGE)</u>		
	FIXED	VARIABLE	TOTAL	FIXED	VARIABLE	TOTAL
TRANS (%)	7.67 15.00%	43.47 85.00%	51.14 100.00%	67,193 30.42%	153,668 69.58%	220,862 100.00%
SUBTRANS (%)	1.12 15.00%	6.32 85.00%	7.44 100.00%	9,773 41.92%	13,540 58.08%	23,314 100.00%
DIST SUBS (%)	3.96 37.83%	6.50 62.17%	10.46 100.00%	34,666 66.60%	17,385 33.40%	52,051 100.00%
PRIMARY (%)	4.24 7.61%	51.47 92.39%	55.71 100.00%	37,159 25.80%	106,893 74.20%	144,052 100.00%
SECONDARY (%)	16.65 53.86%	14.26 46.14%	30.90 100.00%	145,820 85.01%	25,715 14.99%	171,535 100.00%
TOTAL SYS (%)	29.67 20.44%	115.51 79.56%	145.19 100.00%	259,945 46.44%	299,817 53.56%	559,763 100.00%
TOTAL DIST (%)	20.89 24.12%	65.73 75.88%	86.61 100.00%	182,979 57.98%	132,608 42.02%	315,587 100.00%

El Paso Electric Company 2021 Analysis of System Losses

Non-Technical Losses

These are unaccounted for energy losses that are related to energy theft, metering, non-payment by customers, and accounting errors. Losses related to these areas are generally very small and can be extremely difficult and subjective to quantify. Our efforts generally do not develop any meaningful level because we assume that improving technology and utility practices have minimized these amounts.

2.3 Loss Impacts from Distributed Generation (DG)

The impacts of losses on a power system from the installation of various DG facilities will depend somewhat on the penetration level, type of installations and location on a circuit. Based on the results presented in Table 2 of this loss study, the impacts are significantly different from looking at any single peak load hour versus the potential impacts over all hours of an entire year. Use of a typical uniform loss factor(s) for each voltage level may require additional consideration to recognize that a reduced consumption level could have little or no impact due to the recovery requirements for the high level of fixed losses over the entire hourly electric grid condition for any DG location.

2.4 Description of Model

The Loss Model is a customized applications model, constructed using the Excel software program. Documentation consists primarily of the model equations at each cell location. A significant advantage of such a model is that the actual formulas and their corresponding computed values at each cell of the model are immediately available to the analyst.

A brief description of the major categories of effort for the preparation of each loss model is as follows:

- Main sheet which contains calculations for all primary and secondary losses, summaries of all conductor and transformer calculations from other sheets discussed below, output reports and supporting results.
- Transformer sheet which contains data input and loss calculations for each high voltage transformer and distribution substation. Separate iron and winding losses are calculated for each transformer by identified type.
- Conductor sheet containing summary data by major voltage level as to circuit miles, loading assumptions, and kW and kWh loss calculations. Separate loss calculations for each recognized line segment were made using the Company's power flow data and summarized by voltage level in this model.

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2021 Analysis of System Losses**

3.0 METHODOLOGY

3.1 Background

The objective of a Loss Study is to provide a reasonable set of energy (average) and demand (peak) loss expansion factors which account for system losses associated with the transmission and delivery of power to each voltage level over a designated period of time. The focus of this study is to identify the difference between total energy inputs and the associated sales with the difference being equitably allocated to all delivery levels. Several key elements are important in establishing the methodology for calculating and reporting the Company's losses. These elements are:

- Selection of voltage level of services,
- Recognition of losses associated with conductors, transformations, and other electrical equipment/components within voltage levels,
- Identification of customers and loads at various voltage levels of service,
- Review of generation or net power supply input at each level for the test period studied, and
- Analysis of kW and kWh sales by voltage levels within the test period.

The three major areas of data gathering and calculations in the loss analysis were as follows:

1. System Information (monthly and annual)
 - MWH generation and MWH sales.
 - Coincident peak estimates and net power supply input from all sources and voltage levels.
 - Customer load data estimates from available load research information, adjusted MWH sales, and number of customers in the customer groupings and voltage levels identified in the model.
 - System default values, such as power factor, loading factors, and load factors by voltage level.
2. High Voltage System (Appendix A)
 - Conductor and transformer information was summarized from a database by the Company which reflects the transmission system by voltage level. Extensive use was made of the Company's power flow capability with the

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losses calculated for ten separate load levels. Loss calculations were then performed hourly based on a linear interpolation of the ten power flow analyses and incorporated into the final loss calculations.

- Transformer information was developed in a database to model a wide range of loading transformation at each voltage level. Substation power, step-up, and auto transformers were identified along with any operating data related to loads and losses.
- Power flow data of peak and several additional load conditions were the primary source of equipment loadings and derivation of load losses in the high voltage loss calculations.

3. Distribution System (Appendix B)

- Distribution Substations – data was developed for modeling each substation as to its size and loading. Loss calculations were performed from this data to determine load and no load losses separately for each transformer.
- Primary lines – Line loading and loss characteristics were reviewed from distribution feeder analyses. These loss results developed kW loss per MW of load by Primary Voltage level. The final estimated primary losses were developed iteratively after establishing all other loss characteristics.
- Line transformers – Losses in line transformers were based on each customer service group's size, as well as the number of customers per transformer. Accounting and load data provided the foundation with which to model the transformer loadings and calculate load and no load losses.
- Secondary network – Typical secondary networks were estimated for conductor sizes, lengths, loadings, and customer penetration for residential and small general service customers.
- Services – Typical services were estimated for each secondary service class of customers identified in the study with respect to type, length, and loading.

The loss analysis was thus performed by constructing the model in segments and subsequently calculating the composite until the constraints of peak demand and energy were met:

- Information as to the physical characteristics and loading of each transformer and conductor segment was modeled.

**El Paso Electric Company
2021 Analysis of System Losses**

- Conductors, transformers, and distribution were grouped by voltage level, and unadjusted losses were calculated.
- The loss factors calculated at each voltage level were determined by “compounding” the per-unit losses. Equivalent sales at the supply point were obtained by dividing sales at a specific level by the compounded loss factor to determine losses by voltage level.
- The resulting demand and energy loss expansion factors were then used to adjust all sales to the generation or input level in order to estimate the difference.
- Reconciliation of kW and kWh sales by voltage level using the reported system kW and kWh was accomplished by adjusting the initial loss factor estimates until the mismatch or difference was eliminated.

3.2 Calculations and Analysis

This section provides a discussion of the input data, assumptions, and calculations performed in the loss analysis. Specific appendices have been included in order to provide documentation of the input data utilized in the model.

3.2.1 Bulk and Transmission Lines

The transmission and subtransmission (500 kV, 345 kV, 115 kV, and 69 kV) line losses were calculated based on a modeling of unique voltage levels identified by the Company’s power flow data and configuration for the entire integrated El Paso Electric Power System. Specific information as to length of line, voltage level, peak load, maximum load, etc., were provided based on Company records.

Actual loadings were based on El Paso Electric’s peak loading conditions. Calculations of line losses were performed by EPE by voltage levels for reporting purposes as shown in the Discussion of Results (Section 4.0) of this report. The loss calculations consisted of determining multiple line loading levels separately and evaluating the I^2R results for each recognized segment which was summed by voltage levels.

After several system coincident peak hour losses were identified by season for each major transmission voltage level, a separate calculation was then made to develop annual average energy losses based on an hourly loss calculation. Using the results of EPE’s ten power flows, hourly losses were derived for hours of the calendar year as detailed in Appendix A.

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2021 Analysis of System Losses**

3.2.2 Transformers

The transformer loss analysis required several steps in order to properly consider the characteristics associated with various transformer types; such as, step-up, auto transformers, distribution substations, and line transformers. In addition, further efforts were required to identify both iron and winding losses within each of these transformer types in order to obtain reasonable peak (kW) and average energy (kWh) losses. While iron losses were considered essentially constant for each hour, recognition had to be made for the varying degree of winding losses due to hourly equipment loadings.

Standardized test data tables were used to represent no load information (fixed) and full load (variable) losses for different types and sizes of distribution transformers. This test data was incorporated into the loss model to develop relationships representing winding and iron or core losses for the transformer loss calculation. These results were then totaled by various groups, as identified and discussed in Section 4.0.

The remaining miscellaneous losses considered in the loss study consisted of several areas which do not lend themselves to any reasonable level of modeling for estimating their respective losses and were therefore lumped together into a single loss factor as shown in Appendix A, Workpaper 2. The typical range of values for these losses is from 0.10% to 0.25%, and we have assumed the lower value to be conservative at this time. The losses associated with this loss factor include bus bars, unmetered station use, grounding transformers, cooling fans, heating and air conditioning requirements, and other remaining station use requirements.

3.2.3 Distribution System

The load data at the substation and customer level, coupled with primary and secondary network information, was sufficient to model the distribution system in adequate detail to calculate losses.

Primary Lines

Estimates were made by the Company of primary line losses by the different levels of distribution voltage. Our final recommendations and loss levels were derived by calculating all other loss categories with the final primary loss level estimated by subtraction.

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Line Transformers

Losses in line transformers were determined based on typical transformer sizes for each secondary customer service group and an estimated or calculated number of customers per transformer. Accounting records and estimates of load data provided the necessary database with which to model the loadings. These calculations also made it possible to determine separate winding and iron losses based on a table of representative losses for various transformer sizes.

Secondary Line Circuits

Calculations of secondary line circuit losses were performed for loads served through these secondary line investments. Estimates of typical conductor sizes, lengths, loadings and customer class penetrations were made to obtain total circuit miles and losses for the secondary network. Customer loads which do not have secondary line requirements were also identified so that a reasonable estimate of losses and circuit miles of the investments could be made.

Service Drops and Meters

Service drops were estimated for each secondary customer reflecting conductor size, length and loadings to obtain demand losses. A separate calculation was also performed using customer maximum demands to obtain kWh losses. Meter loss estimates were also made for each customer and incorporated into the calculations of kW and kWh losses included in the Summary Results.

**El Paso Electric Company
2021 Analysis of System Losses**

4.0 DISCUSSION OF RESULTS

A brief description of each Schedule and calculations is provided in **Appendix A**. A brief description of each Exhibit is provided in **Appendix B** as follows:

Exhibit 1 - Summary of Company Data

This exhibit reflects system information used to determine percent losses and a detailed summary of kW and kWh losses by voltage level. The loss factors developed in Exhibit 7 are also summarized by voltage level.

Exhibit 2 - Summary of Conductor Information

A summary of MW and MWH load and no load losses for conductors by voltage levels is presented. The sum of all calculated losses by voltage level is based on input data information provided in Appendix A. Percent losses are based on equipment loadings.

Exhibit 3 - Summary of Transformer Information

This exhibit summarizes transformer losses by various types and voltage levels throughout the system. Load losses reflect the winding portion of transformer losses while iron losses reflect the no load or constant losses. MWH losses are estimated using a calculated loss factor for winding and the test year hours times no load losses.

Exhibit 4 - Summary of Losses Diagram (2 Pages)

This loss diagram represents the inputs and output of power at system peak conditions. Page 1 details information from all points of the power system and what is provided to the distribution system for primary loads. This portion of the summary can be viewed as a “top down” summary into the distributor system.

Page 2 represents a summary of the development of primary line loads and distribution substations based on a “bottom up” approach. Basically, loadings are developed from the customer meter through the Company’s physical investments based on load research and other metered information by voltage level to arrive at MW and MVA requirements during peak load conditions by voltage levels.

Exhibit 5 - Summary of Sales and Calculated Losses

Summary of Calculated Losses represents a tabular summary of MW and MWH load and no load losses by discrete areas of delivery within each voltage level. Losses have been identified and are derived based on summaries obtained from Exhibits 2 and 3 and losses associated with meters, capacitors and regulators.

**El Paso Electric Company
2021 Analysis of System Losses**

Exhibit 6 - Development of Loss Factors, Unadjusted

This exhibit calculates demand and energy losses and loss factors by specific voltage levels based on sales level requirements. The actual results reflect loads by level and summary totals of losses at that level, or up to that level, based on the results as shown in Exhibit 5. Finally, the estimated values at generation are developed and compared to actual generation to obtain any difference or mismatch.

Exhibit 7 - Development of Loss Factors, Adjusted

The adjusted loss factors are the results of adjusting Exhibit 6 for any difference. All differences between estimated and actual are prorated to each level based on the ratio of each level's total load plus losses to the system total as shown on Exhibit 8. These new loss factors reflect an adjustment in losses due only to kW and kWh mismatch.

Exhibit 8 – Adjusted Losses and Loss Factors by Facility

These calculations present an expanded summary detail of Exhibit 7 for each segment of the power system with respect to the flow of power and associated losses from the receipt of energy at the meter to the generation for the Company's power system.

Exhibit 9 – Appendix B Only – Summary of Losses by Delivery Voltage

These calculations present a reformatted summary of the losses presented in Exhibits 7 and 8 by power system delivery segment as calculated by voltage level of service based on sales.

**El Paso Electric Company
2021 Analysis of System Losses**

Appendix A

**Results of El Paso Electric Company
Transmission 2021 System Loss Analysis
(69 kV – 500 kV)
for 69 kV and 115 to 500**



APPENDIX A

El Paso Electric Company 2021 Transmission Loss Analysis With and Without GSU's

Pages 1-2	Index
Schedule 1A, Page 3	Presents the summary loss results of the calculated hourly losses for the Company at the annual peak hour and for the annual average losses for all hours of the year. Calculated loss factors are applicable to the metered (output) sales level. Section I shows transmission losses of greater than or equal to 115 kV including the GSU losses. Section II shows the same numbers as Section 1 except that the GSU losses (A) have been removed from the losses in B and C.
Schedule 1B, Page 4	Presents the summary loss results of the calculated hourly losses for only the 69 kV at the annual peak hour and for the annual average losses for all hours of the year. Calculated loss factors are applicable to the metered (output) sales level. Section I shows transmission losses equal to 69 kV. Section II shows the same numbers as Section 1 except that the GSU losses (A) have been removed from the losses in B and C.
Schedule 1C, Page 5	Presents the summary loss results of the calculated hourly losses for the Company at the annual peak hour and for the annual average losses for all hours of the year. Calculated loss factors are applicable to the metered (output) sales level. Section I shows transmission losses of greater than or equal to 69 kV including the GSU losses. Section II shows the same numbers as Section 1 except that the GSU losses (A) have been removed from the losses in B and C.
Schedule 2, Page 6	Section I shows the summary of the summer and winter peak hour MW and annual MWH losses for the system greater than or equal to 115 kV. Section II shows the summary of the summer and winter peak hour MW and annual MWH losses for the system equal to 69 kV. Results are detailed by segment and season: Summer (June, July, August, and September), Winter (all months excluding Summer months). Loss data is from Schedule 3.
Schedule 2, Page 7	Section III shows the summary of the summer and winter peak hour MW and annual MWH losses for the total system. Results are detailed by segment and season: Summer (June, July, August, and September), Winter (all months excluding Summer months). Loss data is from Schedule 3.
Schedule 3, Page 8	Summary of MW and MWH loss results by season and voltage level.
Schedule 4, Page 9	Summary of seasonal peak hour MW and average MWH loss results for El Paso Electric Company by voltage level from Appendices A (Winter-5832 hours) and B (Summer-2928 hours) hourly loss calculations.

APPENDIX A

El Paso Electric Company
2021 Transmission Loss Analysis
With and Without GSU's

Appendices:

- Page 10 A - Winter Hourly Power Flow Results
- Page 11 B - Summer Hourly Power Flow Results

Detailed hourly calculation of losses for each identified type, voltage level, and season are based on ten unique power flow simulations of the Company's power system based on the following:

Summer (June, July, August, September)		Winter (All other months)	
Percent	Load	Percent	Load
100	2051.0	100	1538.3
90	1845.9	90	1384.4
75	1538.3	75	1153.7
50	1025.5	50	769.1
40	820.4	40	615.3

Workpapers:

- Page 12 Workpaper 1 presents detailed summary results of five separate power flows for two seasons for a total of ten unique simulations and loss results.
Adjustments or additions to the results are presented at the bottom of each workpaper.
- Page 13 Workpaper 2 presents summary calculations for miscellaneous losses.
- Pages 14-15 Workpaper 3 presents Corona Loss Calculations.
Page 14 presents the Corona loss estimate and calculations by voltage level for the peak in MW and the annual MWH for 2021
Page 15 presents the pole miles by voltage level.

Schedule 1A
Loss Factors
Page 3 of 15

EL PASO ELECTRIC COMPANY 2021 TRANSMISSION LOSS ANALYSIS
(Includes 115 kV to 500 kV)

TRANSMISSION		LOSSES	PERCENT OF TOTAL TRANSMISSION	INPUT	OUTPUT	LOSS FACTOR (Input/Output)
I. WITH GSU LOSSES						
A. DEMAND		Peak (MW) Summer				
1	Total Demand	50.9	100.0%	2,051	2,000	1.02545
2	Unmetered Station Use Adjustment	0.2				
3	Total Transmission Losses	51.1		2,051	2,000	1.02557
4	Demand Loss Factor					1.02557
B. ENERGY		Annual MWH				
5	Total Energy	215,074	100.0%	8,641,306	8,426,232	1.02552
6	Unmetered Station Use Adjustment	1,045				
7	Total Transmission Losses	216,118		8,641,306	8,425,188	1.02565
8	Energy Loss Factor					1.02565
II. EXCLUDING GSU LOSSES						
A. GSU LOSSES						
9	Total Demand (Peak (MW) Summer)	3.5	6.9%	2,051	2,047	1.00172
10	Total Energy (Annual MWH)	18,178	8.5%	8,641,306	8,623,128	1.00211
B. DEMAND		Peak (MW) Summer				
11	Total Demand	47.4	93.1%	2,051	2,004	1.02365
12	Unmetered Station Use Adjustment	0.2				
13	Total Transmission Losses	47.6		2,051	2,003	1.02377
14	Demand Loss Factor					1.02377
C. ENERGY		Annual MWH				
15	Total Energy	196,896	91.5%	8,641,306	8,444,410	1.02332
16	Unmetered Station Use Adjustment	1,045				
17	Total Transmission Losses	197,941		8,641,306	8,443,365	1.02344
18	Energy Loss Factor					1.02344

Schedule 1B
 Loss Factors
 Page 4 of 15

EL PASO ELECTRIC COMPANY 2021 TRANSMISSION LOSS ANALYSIS
 (Only 69 kV)

TRANSMISSION		LOSSES	PERCENT OF TOTAL TRANSMISSION	INPUT	OUTPUT	LOSS FACTOR (Input/Output)
I. WITH GSU LOSSES						
A. DEMAND		Peak (MW) Summer				
1	Total Demand	7.3	100.0%	355	348	1.02097
2	Unmetered Station Use Adjustment	0.1				
3	Total Transmission Losses	7.4		355	348	1.02140
4	Demand Loss Factor					1.02140
B. ENERGY		Annual MWH				
5	Total Energy	22,624	100.0%	1,667,446	1,644,822	1.01375
6	Unmetered Station Use Adjustment	696				
7	Total Transmission Losses	23,320		1,667,446	1,644,126	1.01418
8	Energy Loss Factor					1.01418
II. EXCLUDING GSU LOSSES						
A. GSU LOSSES						
9	Total Demand (Peak (MW) Summer)	0.2	2.1%	355	355	1.00042
10	Total Energy (Annual MWH)	696	3.1%	1,667,446	1,666,750	1.00042
B. DEMAND		Peak (MW) Summer				
11	Total Demand	7.1	97.9%	355	348	1.02053
12	Unmetered Station Use Adjustment	0.1				
13	Total Transmission Losses	7.3		355	348	1.02096
14	Demand Loss Factor					1.02096
C. ENERGY		Annual MWH				
15	Total Energy	21,928	96.9%	1,667,446	1,645,518	1.01333
16	Unmetered Station Use Adjustment	696				
17	Total Transmission Losses	22,625		1,667,446	1,644,821	1.01376
18	Energy Loss Factor					1.01376

Schedule 1C
Loss Factors
Page 5 of 15

EL PASO ELECTRIC COMPANY 2021 TRANSMISSION LOSS ANALYSIS
(Includes 69 kV to 500 kV)

TRANSMISSION		LOSSES	PERCENT OF TOTAL TRANSMISSION	INPUT	OUTPUT	LOSS FACTOR (Input/Output)
I. WITH GSU LOSSES						
A. DEMAND		Peak (MW) Summer				
1	Total Demand	58.2	100.0%	2,051	1,993	1.02920
2	Unmetered Station Use Adjustment	0.4				
3	Total Transmission Losses	58.6		2,051	1,992	1.02941
4	Demand Loss Factor					1.02941
B. ENERGY		Annual MWH				
5	Total Energy	237,698	100.0%	8,641,306	8,403,608	1.02829
6	Unmetered Station Use Adjustment	1,741				
7	Total Transmission Losses	239,439		8,641,306	8,401,867	1.02850
8	Energy Loss Factor					1.02850
II. EXCLUDING GSU LOSSES						
A. GSU LOSSES						
9	Total Demand (Peak (MW) Summer)	3.7	6.3%	2,051	2,047	1.00179
10	Total Energy (Annual MWH)	18,873	7.9%	8,641,306	8,622,433	1.00219
B. DEMAND		Peak (MW) Summer				
11	Total Demand	54.5	93.7%	2,051	1,996	1.02731
12	Unmetered Station Use Adjustment	0.4				
13	Total Transmission Losses	54.9		2,051	1,996	1.02752
14	Demand Loss Factor					1.02752
C. ENERGY		Annual MWH				
15	Total Energy	218,825	92.1%	8,641,306	8,422,481	1.02598
16	Unmetered Station Use Adjustment	1,741				
17	Total Transmission Losses	220,566		8,641,306	8,420,740	1.02619
18	Energy Loss Factor					1.02619

Schedule 2
Loss Summary
Page 6 of 15

EL PASO ELECTRIC COMPANY POWER FLOW RESULTS - SUMMARY OF LOSSES

	PEAK (SUMMER)		PEAK (WINTER)		ANNUAL	
	Total (MW)	% of Total System	Total (MW)	% of Total System	Total Annual (MWH)	% of Total System
I. 115 kV to 500 kV						
1 Load (Peak MW, Annual MWH)	2,051		1,615		8,641,306	
	100.00%		78.74%			
Transmission Losses						
2 Transformers	5.0	9.9%	4.5	11.3%	27,222	12.7%
3 Transmission Lines	45.9	90.1%	35.5	88.7%	187,851	87.3%
4 Total Transmission Losses	50.9	100.0%	40.0	100.0%	215,074	100.0%
5 Losses % of Input (Line 4/Line 1)	2.48%		2.48%		2.49%	
6 Losses % of Output (Line 4/(Line 1/Line 4))	2.54%		2.54%		2.55%	
	SUMMER AVERAGE		WINTER AVERAGE		ANNUAL AVERAGE	
7 Load (All data in MWH)	3,656,293		4,985,013		8,641,306	
	42.31%		57.69%		100.00%	
Transmission Losses						
8 Transformers	10,953	11.8%	16,270	13.3%	27,222	12.7%
9 Transmission Lines	82,122	88.2%	105,729	86.7%	187,851	87.3%
10 Total Transmission Losses	93,075	100.0%	121,999	100.0%	215,074	100.0%
11 Losses % of Input (Line 10/Line 7)	2.55%		2.45%		2.49%	
12 Losses % of Output (Line 10/(Line 7/Line 10))	2.61%		2.51%		2.55%	
	PEAK (SUMMER)		PEAK (WINTER)		ANNUAL	
	Total (MW)	% of Total System	Total (MW)	% of Total System	Total Annual (MWH)	% of Total System
II. 69 kV						
13 Load (Peak MW, Annual MWH) (Appendix B, Exhibit 5, Line 11)	355		280		1,667,446	
			78.74%			
Transmission Losses						
14 Transformers	0.8	11.2%	0.7	14.9%	4,884	21.6%
15 Transmission Lines	6.5	88.8%	4.2	85.1%	17,740	78.4%
16 Total Transmission Losses	7.3	100.0%	4.9	100.0%	22,624	100.0%
17 Losses % of Input (Line 16/Line 13)	2.05%		1.75%		1.36%	
18 Losses % of Output (Line 16/(Line 13/Line 16))	2.10%		1.78%		1.38%	
	SUMMER AVERAGE		WINTER AVERAGE		ANNUAL AVERAGE	
19 Load (All data in MWH)	705,527		961,919		1,667,446	
	42.31%		57.69%		100.00%	
Transmission Losses						
20 Transformers	1,919	18.1%	2,965	24.7%	4,884	21.6%
21 Transmission Lines	8,688	81.9%	9,052	75.3%	17,740	78.4%
22 Total Transmission Losses	10,607	100.0%	12,017	100.0%	22,624	100.0%
23 Losses % of Input (Line 22/Line 19)	1.50%		1.25%		1.36%	
24 Losses % of Output (Line 22/(Line 19/Line 22))	1.53%		1.27%		1.38%	

Schedule 2
Loss Summary
Page 7 of 15

EL PASO ELECTRIC COMPANY POWER FLOW RESULTS - SUMMARY OF LOSSES

	PEAK (SUMMER)		PEAK (WINTER)		ANNUAL	
	Total (MW)	% of Total System	Total (MW)	% of Total System	Total Annual (MWH)	% of Total System
III. Total (Includes 69 kV to 500 Kv)						
25 Load (Peak MW, Annual MWH)	2,051		1,615		8,641,306	
Transmission Losses						
26 Transformers	5.9	10.1%	5.3	11.7%	32,107	13.5%
27 Transmission Lines	52.3	89.9%	39.6	88.3%	205,591	86.5%
28 Total Transmission Losses	58.2	100.0%	44.9	100.0%	237,698	100.0%
29 Losses % of Input (Line 28/Line 25)	2.84%		2.78%		2.75%	
30 Losses % of Output (Line 28/(Line 25/Line 28))	2.92%		2.86%		2.83%	
	SUMMER AVERAGE		WINTER AVERAGE		ANNUAL AVERAGE	
31 Load (All data in MWH)	3,656,293		4,985,013		8,641,306	
Transmission Losses						
32 Transformers	12,874	12.4%	19,235	14.4%	32,107	13.5%
33 Transmission Lines	90,810	87.6%	114,781	85.6%	205,591	86.5%
34 Total Transmission Losses	103,684	100.0%	134,016	100.0%	237,698	100.0%
35 Losses % of Input (Line 34/Line 31)	2.84%		2.69%		2.75%	
26 Losses % of Output (Line 34/(Line 31/Line 34))	2.92%		2.76%		2.83%	

Schedule 3
Total Loss Summary
Page 8 of 15

EL PASO ELECTRIC COMPANY POWER FLOW RESULTS - TOTAL TRANSMISSION

TRANSFORMER LOSSES MW							TRANSMISSION LINE LOSSES MW							Total Transmission Losses
TIME	MW INPUT	345 kV	115 kV	69 kV	GSU - 115 kV	GSU - 69 kV	Subtotal Transformers	500 kV	345 kV	Corona 345 kV to 138 kV	115 kV	69 kV	Subtotal Transm Lines	
WINTER														
1 PEAK - MW	1,615	0.000	1.263	0.568	3.262	0.158	5.250	4.857	13.951	2.839	13.814	4.156	39.618	44.868
2 LOSS % TO INPUT		0.000%	0.078%	0.035%	0.202%	0.010%	0.325%	0.301%	0.864%	0.176%	0.855%	0.257%	2.453%	
3 LOSS % TO TOTAL LOSSES							11.701%						88.299%	100.000%
4														
5 WINTER MWH	4,985,013	0	5,780	2,658	10,489	307	19,235	10,223	50,469	16,559	28,478	9,052	114,781	134,016
6 LOSS % TO INPUT		0.000%	0.116%	0.053%	0.210%	0.006%	0.386%	0.205%	1.012%	0.332%	0.571%	0.182%	2.303%	
7 LOSS % TO TOTAL LOSSES							14.353%						85.647%	100.000%
SUMMER														
8 PEAK - MW	2,051	0.000	1.510	0.670	3.520	0.150	5.850	5.077	19.630	2.839	18.320	6.470	52.337	58.187
9 LOSS % TO INPUT		0.000%	0.074%	0.033%	0.172%	0.007%	0.285%	0.248%	0.957%	0.138%	0.893%	0.315%	2.552%	
10 LOSS % TO TOTAL LOSSES							10.054%						89.946%	100.000%
11														
12 SUMMER MWH	3,656,293	0	3,265	1,530	7,688	389	12,874	9,996	34,287	8,314	29,525	8,688	90,810	103,684
13 LOSS % TO INPUT		0.000%	0.089%	0.042%	0.210%	0.011%	0.352%	0.273%	0.938%	0.227%	0.808%	0.238%	2.484%	
14 LOSS % TO TOTAL LOSSES							12.416%						87.584%	100.000%
TOTAL ANNUAL														
15 PEAK - MW	2,051	0.000	1.510	0.670	3.520	0.150	5.850	5.077	19.630	2.839	18.320	6.470	52.337	58.187
16 ANNUAL MWH	8,641,306	0	9,045	4,189	18,178	696	32,107	20,219	84,756	24,873	58,003	17,740	205,591	237,698
17 LOSS % TO INPUT		0.000%	0.105%	0.048%	0.210%	0.008%	0.372%	0.234%	0.981%	0.288%	0.671%	0.205%	2.379%	
18 LOSS % TO TOTAL ANNUAL INPUT							13.507%						86.493%	100.000%
19 LOSS % TO TOTAL ANNUAL OUTPUT														8,403.608
20 (Input - Losses)														2.829%
LOSS FACTORS														
21 Demand														1.02920
22 Energy														1.02829

Schedule 4
East Loss Summary
Page 9 of 15

EL PASO ELECTRIC COMPANY POWER FLOW RESULTS

TIME	MW INPUT	TRANSFORMER LOSSES MW					Subtotal Transformers	TRANSMISSION LINE LOSSES MW					Subtotal Transm Lines	Total Transmission Losses
		345 kV	115 kV	69 kV	GSU - 115 kV	GSU - 69 kV		500 kV	345 kV	Corona 345 kV to 138 kV	115 kV	69 kV		
WINTER														
1 PEAK - MW	1,615	0.000	1.263	0.568	3.262	0.158	5.250	4.857	13.951	2.839	13.814	4.156	39.618	44.868
2 LOSS % TO INPUT		0.000%	0.078%	0.035%	0.202%	0.010%	0.325%	0.301%	0.864%	0.176%	0.855%	0.257%	2.453%	
3 LOSS % TO TOTAL LOSSES							11.701%						88.299%	100.000%
4														
5 WINTER MWH	4,985,013	0	5,780	2,658	10,489	307	19,235	10,223	50,469	16,559	28,478	9,052	114,781	134,016
6 LOSS % TO INPUT		0.000%	0.116%	0.053%	0.210%	0.006%	0.386%	0.205%	1.012%	0.332%	0.571%	0.182%	2.303%	
7 LOSS % TO TOTAL LOSSES							14.353%						85.647%	100.000%
SUMMER														
8 PEAK - MW	2,051	0.000	1.510	0.670	3.520	0.150	5.850	5.077	19.630	2.839	18.320	6.470	52.337	58.187
9 LOSS % TO INPUT		0.000%	0.074%	0.033%	0.172%	0.007%	0.285%	0.248%	0.957%	0.138%	0.893%	0.315%	2.552%	
10 LOSS % TO TOTAL LOSSES							10.054%						89.946%	100.000%
11														
12 SUMMER MWH	3,656,293	0	3,265	1,530	7,688	389	12,872	9,996	34,287	8,314	29,525	8,688	90,810	103,682
13 LOSS % TO INPUT		0.000%	0.089%	0.042%	0.210%	0.011%	0.352%	0.273%	0.938%	0.227%	0.808%	0.238%	2.484%	
14 LOSS % TO TOTAL LOSSES							12.415%						87.585%	100.000%
TOTAL ANNUAL														
15 PEAK - MW	2,051	0.000	1.510	0.670	3.520	0.150	5.850	5.077	19.630	2.839	18.320	6.470	52.337	58.187
16 ANNUAL MWH	8,641,306	0	9,045	4,189	18,178	696	32,107	20,219	84,756	24,873	58,003	17,740	205,591	237,698
17 LOSS % TO INPUT		0.000%	0.105%	0.048%	0.210%	0.008%	0.372%	0.234%	0.981%	0.288%	0.671%	0.205%	2.379%	
18 LOSS % TO TOTAL ANNUAL INPUT							13.507%						86.493%	100.000%
19 LOSS % TO TOTAL ANNUAL OUTPUT														8,403.608
20 (Input - Losses)														2.829%
LOSS FACTORS														
21 Demand														1.02920
22 Energy														1.02829

PERCENT RANGE	Percent of Total Hours			
	Winter Hours	Summer Hours	Total Hours	
23 91-100	93	96	189	2.16%
24 76-90	240	569	809	9.24%
25 51-75	3,685	1,306	4,991	56.97%
26 41-50	1,798	823	2,621	29.92%
27 1-40	16	134	150	1.71%
28 Total Hours	5,832	2,928	8,760	100.00%

NOTES:
(1) Summer Period includes June, July, August, and September.
(2) Winter Period includes all non Summer months.

Appendix A
Winter Loss Calculations
Page 10 of 15

EL PASO ELECTRIC COMPANY POWER FLOW RESULTS - WINTER SUMMARY

		TRANSFORMER LOSSES MW						TRANSMISSION LINE LOSSES MW							
TIME	MW	345 kV	115 kV	69 kV	GSU - 115 kV	GSU - 69 kV	Subtotal Transformers	500 kV	345 kV	115 kV	69 kV	BELOW 69 kV	Subtotal Transm Lines	Total Transmission Losses	
1 PEAK - MW	1,615	0.000	1.263	0.568	3.262	0.158	5.250	4.857	13.951	13.814	4.156	0.000	36.778	42.028	
2 LOSS % TO INPUT		0.000%	0.078%	0.035%	0.000%	0.000%	0.325%	0.301%	0.864%	0.855%	0.257%	0.000%	2.277%		
3 LOSS % TO TOTAL							12.492%						87.508%	100.000%	
4															
5 WINTER MWH	4,985,013	0	5,780	2,658	10,489	307	19,235	10,223	50,469	28,478	9,052	0	98,221	117,456	
6 LOSS % TO INPUT		0.000%	0.116%	0.053%	0.210%	0.006%	0.386%	0.205%	1.012%	0.571%	0.182%	0.000%	1.970%		
7 LOSS % TO TOTAL							16.376%						83.624%	100.000%	
8															
9															
10															

Appendix B
Summer Loss Calculations
Page 11 of 15

EL PASO ELECTRIC COMPANY POWER FLOW RESULTS - SUMMER SUMMARY

TRANSFORMER LOSSES MW							TRANSMISSION LINE LOSSES MW							Total Transmission Losses
TIME	MW	345 kV	115 kV	69 kV	GSU - 115 kV	GSU - 69 kV	Subtotal Transformers	500 kV	345 kV	115 kV	69 kV	BELOW 69 kV	Subtotal Transm Lines	
1 PEAK - MW	2,051	0.000	1.510	0.670	3.520	0.150	5.850	5.077	19.630	18.320	6.470	0.000	49.497	55.347
2 LOSS % TO INPUT		0.000%	0.074%	0.033%	0.172%	0.007%	0.285%	0.248%	0.957%	0.893%	0.315%	0.000%	2.413%	
3 LOSS % TO TOTAL							10.570%						89.430%	100.000%
4														
5 SUMMER MWH	3,656,293	0	3,265	1,530	7,688	389	12,872	9,996	34,287	29,525	8,688	0	82,496	95,368
6 LOSS % TO INPUT		0.000%	0.089%	0.042%	0.210%	0.011%	0.352%	0.273%	0.938%	0.808%	0.238%	0.000%	2.256%	
7 LOSS % TO TOTAL							13.497%						86.503%	100.000%
8														
9														
10														

El Paso Electric Company (345 kV to 69 kV)
2021 Transmission Loss Analysis

Workpaper 1
Page 12 of 15

	13 Summer 100%	13 Summer 90%	13 Summer 75%	13 Summer 50%	13 Summer 40%	13 Winter 100%	13 Winter 90%	13 Winter 75%	13 Winter 50%	13 Winter 40%
MW	LOAD 2,051.0	LOAD 1,845.9	LOAD 1,538.3	LOAD 1,025.5	LOAD 820.4	LOAD 1,538.3	LOAD 1,384.4	LOAD 1,153.7	LOAD 769.1	LOAD 615.3
TRANSFORMER LOSSES										
KV LEVEL	kW	kW	kW	kW	kW	kW	kW	kW	kW	kW
ALL DISTRIBUTION XFMRs*	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
BELOW 69 kV										
69 kV	670.0	640.0	540.0	490.0	490.0	540.0	520.0	500.0	440.0	440.0
115 kV	1,510.0	1,450.0	1,200.0	1,040.0	910.0	1,200.0	1,160.0	1,170.0	930.0	940.0
345 kV										
GSU - 69 kV	150.0	150.0	150.0	120.0	120.0	150.0	160.0	150.0	20.0	20.0
GSU - 115 kV	3,520.0	3,330.0	3,120.0	2,250.0	2,120.0	3,100.0	2,800.0	1,890.0	1,790.0	1,390.0
SUBTOTAL	5,850.0	5,570.0	5,010.0	3,900.0	3,640.0	4,990.0	4,640.0	3,710.0	3,180.0	2,790.0
LINE LOSSES										
KV LEVEL	kW	kW	kW	kW	kW	kW	kW	kW	kW	kW
BELOW 69 kV	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
69 kV	6,470.0	5,660.0	3,980.0	2,030.0	1,390.0	3,950.0	3,200.0	2,360.0	1,260.0	1,120.0
115 kV	18,320.0	16,590.0	13,160.0	7,410.0	6,120.0	13,130.0	11,160.0	8,310.0	3,740.0	2,850.0
345 kV	19,630.0	18,910.0	13,280.0	9,680.0	8,640.0	13,260.0	11,750.0	13,930.0	7,000.0	6,880.0
500 kV	5,077.5	3,829.5	average 4,463.2	average 2,779.2	average 2,137.8	average 1,292.0	1,217.7	2,045.3	average 1,763.6	average 1,382.4
SUBTOTAL	49,497.5	44,989.5	34,883.2	21,899.2	18,287.8	31,632.0	27,327.7	26,645.3	13,763.6	12,232.4
COMBINED LOSSES (Lines & Xfmr)										
KV LEVEL	kW	kW	kW	kW	kW	kW	kW	kW	kW	kW
GSU	3,670.0	3,480.0	3,270.0	2,370.0	2,240.0	3,250.0	2,960.0	2,040.0	1,810.0	1,410.0
69 kV	7,140.0	6,300.0	4,520.0	2,520.0	1,880.0	4,490.0	3,720.0	2,860.0	1,700.0	1,560.0
115 kV	19,830.0	18,040.0	14,360.0	8,450.0	7,030.0	14,330.0	12,320.0	9,480.0	4,670.0	3,790.0
345 kV	19,630.0	18,910.0	13,280.0	9,680.0	8,640.0	13,260.0	11,750.0	13,930.0	7,000.0	6,880.0
500 kV	5,077.5	3,829.5	4,463.2	2,779.2	2,137.8	1,292.0	1,217.7	2,045.3	1,763.6	1,382.4
TOTAL EPE Sytem Losses	55,347.5	50,559.5	39,893.2	25,799.2	21,927.8	36,622.0	31,967.7	30,355.3	16,943.6	15,022.4
Corona	2,839.4	2,839.4	2,839.4	2,839.4	2,839.4	2,839.4	2,839.4	2,839.4	2,839.4	2,839.4
Total EPE Sytem Losses with Corona	58,186.9	53,398.9	42,732.6	28,638.6	24,767.2	39,461.4	34,807.1	33,194.8	19,783.0	17,861.8

Notes:
(1) Source file for loss data "EPE_Substation_Losses_2021_V4 MAC.xlsx"
(2) Source for summer and winter peaks is 2021/ Q4 FERC Form 1, page 400
Monthly Peak MW - Total Summer 2,051 Winter 1,615.0
(3) Source for Winter losses of 1538.3 at 100% calculated from EPE's available cases

El Paso Electric Company

Workpaper 2
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Workpaper 2 (Miscellaneous Losses)

	(Includes 115 kV to 500 kV)	(Only 69 kV)	(Includes 69 kV to 500 kV)
A. Transmission Unmetered Energy Losses			
Transmission Substations	9	6	15
Assumed Unmetered Station Use	25 kVA	25 kVA	25 kVA
Hours	8760	8760	8760
Load Factor	53%	53%	53%
Unmetered Use (MWH)	1,045	696	1,741
Annual Hourly Energy	8,426,232	1,644,822	8,403,608
Unmetered Losses @	0.01% of Transmission Load	0.04% of Transmission Load	0.02% of Transmission Load
Peak Load (Schedule 1 w/o Losses)	2,000 MW * 0.01% = 0.2 MW	348 MW * 0.04% = 0.1 MW	1,993 MW * 0.02% = 0.4 MW
Annual (Schedule 1 w/o Losses)	8,426,232 MWH * 0.01% = 1,045 MWH	1,644,822 MWH * 0.04% = 696 MWH	8,403,608 MWH * 0.02% = 1,741 MWH
B. Distribution Unmetered Energy Losses			
Distribution Substations	67	31	88
Estimated Large Substation Factor	50%	50%	50%
Assumed Unmetered Station Use	15 kVA	15 kVA	15 kVA
Hours	8760	8760	8760
Load Factor	60%	60%	60%
Unmetered Use (MWH)	2,641	1,222	3,469
Annual Hourly Energy	5,350,000	1,765,000	7,135,000
Unmetered Losses @	0.05% of Distribution Load	0.07% of Distribution Load	0.05% of Distribution Load
Peak Load	1,250 MW * 0.05% = 0.6 MW	420 MW * 0.07% = 0.3 MW	1,680 MW * 0.05% = 0.8 MW
Annual	8,426,232 MWH * 0.05% = 4,160 MWH	1,644,822 MWH * 0.07% = 1,139 MWH	8,403,608 MWH * 0.05% = 4,086 MWH

El Paso Electric Company

Workpaper 3
Corona Losses
Page 14 of 15

CORONA LOSS ESTIMATE

	VOLTAGE (kV)	MILES	CORONA PEAK LOSS FACTOR (MW Mile)	CORONA LOSSES (MW)	CORONA WINTER HOURS & LOSSES (MWH)	CORONA SUMMER HOURS & LOSSES (MWH)	CORONA TOTAL LOSSES (MWH)
A. Fair Weather Corona Losses							
1	Hours				5,832	2,928	
2	500	165	0.0000	0.000	0	0	0
3	345	946	0.0030	2.839	16,559	8,314	24,873
4	115	522	0.0000	0.000	0	0	0
5	69	216	0.0000	0.000	0	0	0
6	TOTAL	1,849		2.839	16,559	8,314	24,873

NOTE:
(1) Line 6 loss results included in Schedules 3 and 4.

El Paso Electric Company

Workpaper 3
Corona Losses
Page 15 of 15

Pole Miles

	Voltage	Total
1	500	165
2	345	946
3	115	522
4	69	216
5	Total Pole Miles	<u><u>1,849</u></u>

NOTE:
(1) Source 2021 FERC Form 1 El Paso Electric Company,

**El Paso Electric Company
2021 Analysis of System Losses**

Appendix B

Results of El Paso Electric Company 2021 Loss Analysis – Transmission and Distribution (with Generation Step Up (GSU) Losses)



EL PASO ELECTRIC 2021 LOSS ANALYSIS

EL PASO ELECTRIC

EXHIBIT 1

SUMMARY OF COMPANY DATA

ANNUAL PEAK	2,051 MW
ANNUAL SYSTEM INPUT	8,831,456 MWH
ANNUAL SALES	8,289,331 MWH
SYSTEM LOSSES @ INPUT	542,125 or 6.14%
SYSTEM LOAD FACTOR	49.2%

SUMMARY OF LOSSES - OUTPUT RESULTS

SERVICE	KV	--- MW ---	% TOTAL	--- MWH ---	% TOTAL
		Input		Input	
TRANS	500,345,115	51.1	35.39%	220,862	40.74%
		2.49%		2.50%	
SUBTRANS	69	7.4	5.15%	23,314	4.30%
		0.36%		0.26%	
PRIMARY	35,12,1	55.3	38.25%	136,001	25.09%
		2.69%		1.54%	
SECONDARY	120/240,to,477	30.7	21.22%	161,948	29.87%
		1.49%		1.83%	
TOTAL		144.5	100.00%	542,125	100.00%
		7.04%		6.14%	

SUMMARY OF LOSS FACTORS

SERVICE	KV	CUMMULATIVE SALES EXPANSION FACTORS			
		DEMAND (Peak)		ENERGY (Annual)	
		d	1/d	e	1/e
TOT TRANS	500,345,115	1.02557	0.97507	1.02565	0.97499
SUBTRAN	69	1.02941	0.97143	1.02850	0.97229
PRIMARY	35,12,1	1.06117	0.94236	1.04670	0.95539
SECONDARY	120/240,to,477	1.08208	0.92415	1.07403	0.93107

EL PASO ELECTRIC 2021 LOSS ANALYSIS

SUMMARY OF CONDUCTOR INFORMATION

EXHIBIT 2

DESCRIPTION	CIRCUIT MILES	LOADING % RATING	MW LOSSES		TOTAL
			LOAD	NO LOAD	
--- BULK -----	345 KV OR GREATER				
TIE LINES		0.0	0.00%	0.000	0.000
BULK TRANS		<u>0.0</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.000</u>
SUBTOT		0.0		0.000	0.000
--- TRANS -----	80 KV TO 345.00 KV				
TIE LINES		0	0.00%	0.000	0.000
TRANS1	115 KV	0.0	0.00%	0.000	0.000
TRANS2	<u>80 KV</u>	<u>0.0</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.001</u>
SUBTOT		0.0		0.000	0.001
--- SUBTRANS -----	35 KV TO 80 KV				
TIE LINES		0	0.00%	0.000	0.000
SUBTRANS1	69 KV	0.0	0.00%	0.000	0.000
SUBTRANS2	60 KV	0.0	0.00%	0.000	0.000
SUBTRANS3	<u>35 KV</u>	<u>0.0</u>	<u>0.00%</u>	<u>0.000</u>	<u>0.000</u>
SUBTOT		0.0		0.000	0.000
PRIMARY LINES		8,123		44.816	0.285
SECONDARY LINES		2,865		1.639	0.000
SERVICES		7,500		5.649	0.925
TOTAL		18,488		52.103	1.210
					53.314

MWH LOSSES		
LOAD	NO LOAD	TOTAL
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>8</u>	<u>8</u>
0	8	8
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
0	0	0
89,131	2,493	91,625
3,004	0	3,004
11,696	8,098	19,794
103,831	10,599	114,431

EL PASO ELECTRIC 2021 LOSS ANALYSIS

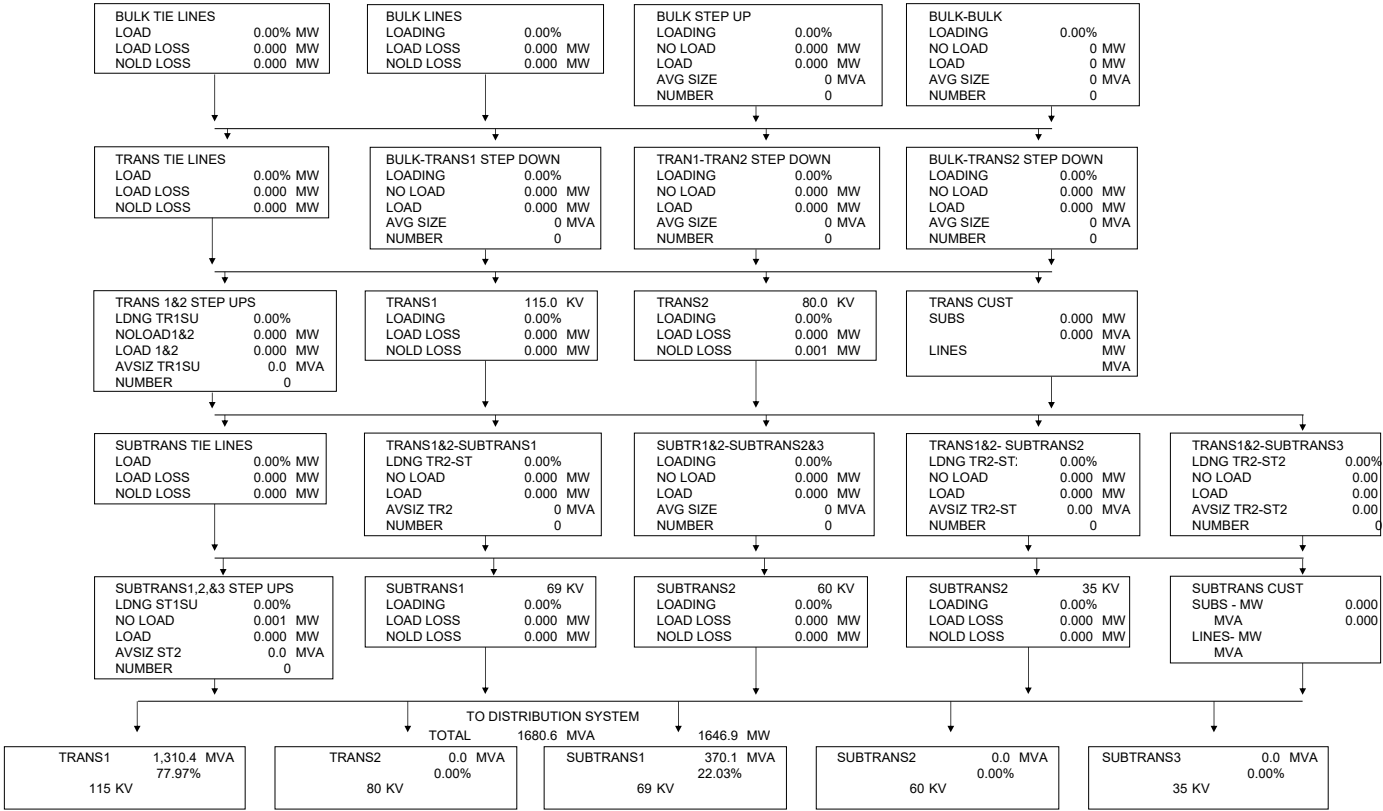
SUMMARY OF TRANSFORMER INFORMATION												EXHIBIT 3
DESCRIPTION	KV CAPACITY		NUMBER TRANSFMR	AVERAGE SIZE	LOADING %	MVA LOAD	MW LOSSES			MWH LOSSES		
	VOLTAGE	MVA					LOAD	NO LOAD	TOTAL	LOAD	NO LOAD	TOTAL
BULK STEP-UP	345	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - BULK		0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - TRANS1	115	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
BULK - TRANS2	80	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 STEP-UP	115	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1 - TRANS2	80	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS1	69	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS2	60	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS1-SUBTRANS3	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2 STEP-UP	80	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS1	69	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS2	60	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
TRANS2-SUBTRANS3	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1 STEP-UP	69	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2 STEP-UP	60	0.0	0	0.0	0.00%	0	0.000	0.001	0.001	0	0	0
SUBTRAN3 STEP-UP	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN2	60	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN1-SUBTRAN3	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
SUBTRAN2-SUBTRAN3	35	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0	0
DISTRIBUTION SUBSTATIONS												
TRANS1 -	115	23	891.0	23	38.7	58.62%	522	1.244	1.444	2.687	3,412	12,646
TRANS1 -	115	12	1,518.6	44	34.5	51.76%	786	3.512	1.489	5.000	9,333	13,041
TRANS1 -	115	1	12.8	1	12.8	15.94%	2	0.101	0.083	0.183	258	723
TRANS2 -	80	23	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
TRANS2 -	80	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
TRANS2 -	80	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
SUBTRAN1-	69	23	95.6	4	23.9	19.21%	18	0.025	0.049	0.074	72	426
SUBTRAN1-	69	12	656.6	21	31.3	49.46%	325	1.520	0.808	2.328	4,034	7,080
SUBTRAN1-	69	1	50.1	5	10.0	53.97%	27	0.103	0.086	0.189	276	751
SUBTRAN2-	60	23	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
SUBTRAN2-	60	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
SUBTRAN2-	60	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
SUBTRAN3-	35	23	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
SUBTRAN3-	35	12	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
SUBTRAN3-	35	1	0.0	0	0.0	0.00%	0	0.000	0.000	0.000	0	0
PRIMARY - PRIMARY			134.6	140	1.0	38.00%	51	0.147	0.279	0.426	377	2,441
LINE TRANSFMR			5,643.2	99,400	56.8	32.63%	1,841	6.971	15.722	22.692	11,015	137,722
TOTAL			9.003	99.638				13.622	19.958	33.580	28,777	174,828

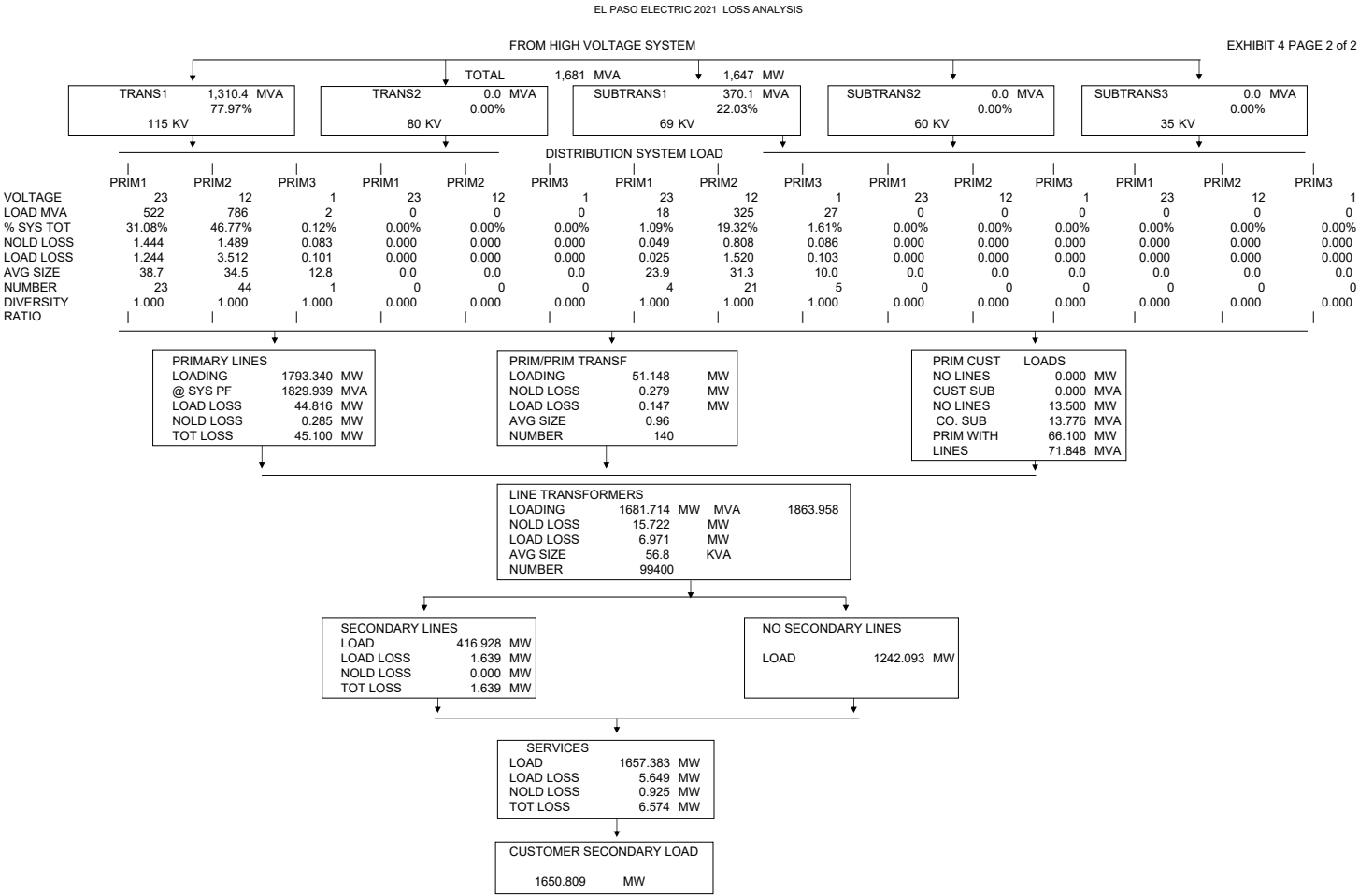
EL PASO ELECTRIC 2021 LOSS ANALYSIS

SUMMARY OF LOSSES DIAGRAM - DEMAND MODEL - SYSTEM PEAK

2051 MW

EXHIBIT 4 PAGE 1 of 2





EL PASO ELECTRIC 2021 LOSS ANALYSIS

SUMMARY of SALES and CALCULATED LOSSES

EXHIBIT 5

LOSS # AND LEVEL	MW LOAD	NO LOAD	+	LOAD	=	TOT LOSS	EXP FACTOR	CUM EXP FAC	MWH LOAD	NO LOAD	+	LOAD	=	TOT LOSS	EXP FACTOR	CUM EXP FAC
1 BULK XFMMR	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0	0
2 BULK LINES	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
3 TRANS1 XFMR	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
4 TRANS1 LINES	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
5 TRANS2TR1 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
6 TRANS2BLK SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
7 TRANS2 LINES	0.0	0.00		0.00		0.00	0.000000	0.000000	0	8		0		8	0.000000	0.000000
115 kV > TOTAL TRAN	2,051.0	7.67		43.47		51.14	1.025570	1.025570	8,831,456	67,193		153,668		220,862	1.0256500	1.0256500
8 STR1BLK SD																
9 STR1T1 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
10 SRT1T2 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
11 SUBTRANS1 LINES	355.0	1.12		6.32		7.44	1.021400	1.029410	1,667,446	9,773		13,540		23,314	1.0141800	1.0285000
12 STR2T1 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
13 STR2T2 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
14 STR2S1 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
15 SUBTRANS2 LINES	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
16 STR3T1 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
17 STR3T2 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
18 STR3S1 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
19 STR3S2 SD	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
20 SUBTRANS3 LINES	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
21 SUBTRANS TOTAL	355.0	1.12		6.32		7.44	1.021400	1.029410	1,667,446	9,773		13,540		23,314	1.0141800	1.0285000
DISTRIBUTION SUBST																
TRANS1	1,284.2	3.01		4.86		7.87	1.006166	1.031894	5,816,039	26,409		13,003		39,412	1.0068227	1.0326477
TRANS2	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
SUBTR1	362.7	0.94		1.65		2.59	1.007194	1.036816	1,642,832	8,257		4,382		12,639	1.0077529	1.0364738
SUBTR2	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
SUBTR3	0.0	0.00		0.00		0.00	0.000000	0.000000	0	0		0		0	0.000000	0.000000
WEIGHTED AVERAGE	1,646.9	3.96		6.50		10.46	1.006393	1.032978	7,458,871	34,666		17,385		52,051	1.0070274	1.0334904
PRIMARY INTRCHNGE	0.0						0.000000		0						0.000000	
PRIMARY LINES	1,793.1	0.28		44.96		45.25	1.025888	1.059720	7,324,633	2,493		89,508		92,001	1.0127203	1.0466367
LINE TRANSF	1,681.7	15.72		6.97		22.69	1.013678	1.074215	6,770,811	137,722		11,015		148,737	1.0224608	1.0701450
SECONDARY	1,659.0	0.00		1.64		1.64	1.000989	1.075277	6,622,074	0		3,004		3,004	1.0004539	1.0706307
SERVICES	1,657.4	0.92		5.65		6.57	1.003982	1.079559	6,619,070	8,098		11,696		19,794	1.0029994	1.0738419
TOTAL SYSTEM		29.67		115.51		145.19			259,945			299,817		559,763		

EL PASO ELECTRIC 2021 LOSS ANALYSIS

DEVELOPMENT of LOSS FACTORS

EXHIBIT 6

UNADJUSTED
DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	CALC LOSS TO LEVEL b	SALES MW @ GEN c	CUM PEAK EXPANSION FACTORS d	1/d
BULK LINES	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	176.1	4.5	180.6	1.02557	0.97507
TOTAL TRANS	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS	0.0	0.0	0.0	1.02941	0.97143
PRIM SUBS	13.5	0.4	13.9	1.03298	0.96807
PRIM LINES	66.1	3.9	70.0	1.05972	0.94365
SECONDARY	<u>1,650.8</u>	<u>131.3</u>	<u>1,782.1</u>	1.07956	0.92630
TOTALS	1,906.5	140.2	2,046.7		

DEVELOPMENT of LOSS FACTORS
UNADJUSTED
ENERGY

LOSS FACTOR LEVEL	CUSTOMER SALES MWH a	CALC LOSS TO LEVEL b	SALES MWH @ GEN c	CUM ANNUAL EXPANSION FACTORS d	1/d
BULK LINES	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0.00000	0.00000
TRANS LINES	1,162,097	29,808	1,191,905	1.02565	0.97499
TOTAL TRANS	0	0	0	0.00000	0.00000
SUBTRANS	0	0	0	1.02850	0.97229
PRIM SUBS	66,137	2,215	68,352	1.03349	0.96759
PRIM LINES	461,821	21,538	483,359	1.04664	0.95544
SECONDARY	<u>6,599,276</u>	<u>487,303</u>	<u>7,086,579</u>	1.07384	0.93124
TOTALS	8,289,331	540,864	8,830,195		

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT VOLTAGE LEVEL	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	180.60	1,191,905
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	0.00	0
PRIM SUBS	13.95	68,352
PRIM LINES	70.05	483,359
SECONDARY	1,782.15	7,086,579
SUBTOTAL	2,046.74	8,830,195
ACTUAL ENERGY	2,051.00	8,831,456
MISMATCH	(4.26)	(1,261)
% MISSMATCH	-0.21%	-0.01%

EL PASO ELECTRIC 2021 LOSS ANALYSIS

DEVELOPMENT of LOSS FACTORS

EXHIBIT 7

ADJUSTED
DEMAND

LOSS FACTOR LEVEL	CUSTOMER SALES MW a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MW @ GEN d	CUM PEAK EXPANSION FACTORS e	f=1/e
BULK LINES	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS SUBS	0.0	0.0	0.0	0.0	0.00000	0.00000
TRANS LINES	176.1	0.0	4.5	180.6	1.02557	0.97507
TOTAL TRANS	0.0	0.0	0.0	0.0	0.00000	0.00000
SUBTRANS	0.0	0.0	0.0	0.0	1.02941	0.97143
PRIM SUBS	13.5	0.0	0.4	13.9	1.03298	0.96807
PRIM LINES	66.1	0.0	4.0	70.1	1.06117	0.94236
SECONDARY	1,650.8	0.0	135.5	1,786.3	1.08208	0.92415
			144.5			
TOTALS	1,906.5	0.0	144.5	2,051.0	1.07579	<COMPOSITE

DEVELOPMENT of LOSS FACTORS

ADJUSTED
ENERGY

LOSS FACTOR LEVEL	CUSTOMER SALES MWH a	SALES ADJUST b	CALC LOSS TO LEVEL c	SALES MWH @ GEN d	CUM ANNUAL EXPANSION FACTORS e	f=1/e
BULK LINES	0	0	0	0	0.00000	0.00000
TRANS SUBS	0	0	0	0	0.00000	0.00000
TRANS LINES	1,162,097	0	29,808	1,191,905	1.02565	0.97499
TOTAL TRANS	0	0	0	0	0.00000	0.00000
SUBTRANS	0	0	0	0	1.02850	0.97229
PRIM SUBS	66,137	0	2,215	68,352	1.03349	0.96759
PRIM LINES	461,821	0	21,566	483,387	1.04670	0.95539
SECONDARY	6,599,276	0	488,536	7,087,812	1.07403	0.93107
			542,125			
TOTALS	8,289,331	0	542,125	8,831,456	1.06540	<COMPOSITE

ESTIMATED VALUES AT GENERATION

LOSS FACTOR AT
VOLTAGE LEVEL

	MW	MWH
BULK LINES	0.00	0
TRANS SUBS	0.00	0
TRANS LINES	180.60	1,191,905
SUBTRANS SUBS	0.00	0
SUBTRANS LINES	0.00	0
PRIM SUBS	13.95	68,352
PRIM LINES	70.14	483,387
SECONDARY	1,786.31	7,087,812
	2,051.00	8,831,456
ACTUAL ENERGY	2,051.00	8,831,456
MISMATCH	0.00	0
% MISSMATCH	0.00%	0.00%

EL PASO ELECTRIC 2021 LOSS ANALYSIS

Adjusted Losses and Loss Factors by Facility

EXHIBIT 8

Unadjusted Losses by Segment				
	MW	Unadjusted	MWH	Unadjusted
Service Drop Losses	6.57	6.20	19,794	18,608
Secondary Losses	1.64	1.54	3,004	2,825
Line Transformer Losses	22.69	21.39	148,737	139,830
Primary Line Losses	45.25	42.66	92,001	86,492
Distribution Substation Losses	10.46	9.86	52,051	48,934
Subtransmission Losses	7.44	7.44	23,314	23,314
<u>Transmission System Losses</u>	<u>51.14</u>	<u>51.14</u>	<u>220,862</u>	<u>220,862</u>
Total	145.19	140.23	559,763	540,864

Mismatch Allocation by Segment			
	MW		MWH
Service Drop Losses	-0.32		-79
Secondary Losses	-0.08		-12
Line Transformer Losses	-1.12		-594
Primary Line Losses	-2.22		-368
Distribution Substation Losses	-0.51		-208
Subtransmission Losses	0.00		0
<u>Transmission System Losses</u>	<u>0.00</u>		<u>0</u>
Total	-4.26		-1,261

Adjusted Losses by Segment				
	MW	% of Total	MWH	% of Total
Service Drop Losses	6.52	4.5%	18,687	3.4%
Secondary Losses	1.63	1.1%	2,837	0.5%
Line Transformer Losses	22.51	15.6%	140,424	25.9%
Primary Line Losses	44.88	31.1%	86,859	16.0%
Distribution Substation Losses	10.38	7.2%	49,142	9.1%
Subtransmission Losses	7.44	5.1%	23,314	4.3%
<u>Transmission System Losses</u>	<u>51.14</u>	<u>35.4%</u>	<u>220,862</u>	<u>40.7%</u>
Total	144.49	100.0%	542,125	100.0%

Loss Factors by Segment			MW	MWH
Retail Sales from Service Drops			1650.81	6,599,276
<u>Adjusted Service Drop Losses</u>			<u>6.52</u>	<u>18,687</u>
Input to Service Drops			1657.33	6,617,963
Service Drop Loss Factor			1.00395	1.00283
Output from Secondary			1657.33	6,617,963
<u>Adjusted Secondary Losses</u>			<u>1.63</u>	<u>2,837</u>
Input to Secondary			1658.96	6,620,800
Secondary Conductor Loss Factor			1.00098	1.00043
Output from Line Transformers			1658.96	6,620,800
<u>Adjusted Line Transformer Losses</u>			<u>22.51</u>	<u>140,424</u>
Input to Line Transformers			1681.47	6,761,224
Line Transformer Loss Factor			1.01357	1.02121
Secondary Composite			1.01857	1.02454
Retail Sales from Primary			66.10	461,821
Req. Whls Sales from Primary			0.00	0
<u>Input to Line Transformers</u>			<u>1681.47</u>	<u>6,761,224</u>
Output from Primary Lines			1747.57	7,223,045
<u>Adjusted Primary Line Losses</u>			<u>44.88</u>	<u>86,859</u>
Input to Primary Lines			1792.45	7,309,904
Primary Line Loss Factor			1.02568	1.01203
Output PI from Distribution Substations			1792.45	7,309,904
Req. Whls Sales from Substations			0.00	0
Retail Sales from Substations			13.50	66,137
Total Output from Distribution Substations			1805.95	7,376,041
<u>Adjusted Distribution Substation Losses</u>			<u>10.38</u>	<u>49,142</u>
Input to Distribution Substations			1816.33	7,425,183
Distribution Substation Loss Factor			1.00575	1.00666
FROM SUBTRANS			347.27	1,594,985
Retail Sales at from SubTransmission			0.00	0
Req. Whls Sales from SubTransmission			0.00	0
<u>Input to Distribution Substations</u>			<u>347.27</u>	<u>1,644,127</u>
Output from SubTransmission			347.27	1,644,127
<u>Adjusted SubTransmission System Losses</u>			<u>7.44</u>	<u>23,314</u>
Input to SubTransmission			354.71	1,667,441
SubTransmission Loss Factor			1.02142	1.01418
FROM TRANS TO DIST SUBS			0.00	0
Retail Sales at from Transmission			162.60	1,100,941
Req. Whls Sales from Transmission			13.50	61,156
<u>Input Subtransmission</u>			<u>354.71</u>	<u>1,667,441</u>
Output from Transmission			1999.86	8,610,594
<u>Adjusted Transmission System Losses</u>			<u>51.14</u>	<u>220,862</u>
Input to Transmission			2051.00	8,831,456
Transmission Loss Factor			1.02557	1.02565

ENERGY MWH			SUMMARY OF LOSSES AND LOSS FACTORS BY DELIVERY VOLTAGE							EXHIBIT 9
SERVICE LEVEL			SALES	LOSSES	SECONDARY	PRIMARY	SUBSTATION	SUBTRANS	TRANSMISSION	PAGE 2 of 2
1	SERVICES									
2	SALES		6,599,276		6,599,276					
3	LOSSES			18,687	18,687					
4	INPUT				6,617,963					
5	EXPANSION FACTOR	1.00283								
6	SECONDARY									
7	SALES									
8	LOSSES			2,837	2,837					
9	INPUT				6,620,800					
10	EXPANSION FACTOR	1.00043								
11	LINE TRANSFORMER									
12	SALES									
13	LOSSES			140,424	140,424					
14	INPUT				6,761,224					
15	EXPANSION FACTOR	1.02121								
16	PRIMARY									
17	SECONDARY				6,761,224					
18	SALES		461,821.000			461,821				
19	LOSSES			86,859	81,306	5,554				
20	INPUT									
21	EXPANSION FACTOR	1.01203								
22	SUBSTATION									
23	PRIMARY				6,842,530	467,375				
24	SALES		66,137				66,137			
25	LOSSES			49,142	45,588	3,114	441			
26	INPUT				6,888,117	470,488	66,578			
27	EXPANSION FACTOR	1.00666								
28	SUB-TRANSMISSION									
29	DISTRIBUTION SUBS				1,402,440	207,015	0.000			
30	SALES		0				0.000		0	
31	LOSSES			23,314	19,887	2,935	0.000		0	
32	INPUT				1,422,327	209,950			0	
33	EXPANSION FACTOR	1.01418								
34	TRANSMISSION									
35	SUBTRANSMISSION				1,422,327	209,950			0	
36	DISTRIBUTION SUBS				5,500,221	263,473	66,578			
37	SALES		1,162,097							1,162,097
38	LOSSES			220,862	177,563	12,143	1,708		0	29,808
39	INPUT				7,100,111	485,567	68,285		0	1,191,905
40	EXPANSION FACTOR	1.02565								
41	TOTALS	LOSSES	Calculated	542,125	486,291	23,746	2,148		0	29,808
			EXHIBIT 7	542,058	488,536	21,566	2,148		0	29,808
42		% OF TOTAL		100%	89.70%	4.38%	0.40%			5.50%
43		SALES	8,289,331		6,599,276	461,821	66,137		0	1,162,097
44		% OF TOTAL	100.00%		79.61%	5.57%	0.80%		0.00%	14.02%
45		INPUT	8,831,389		7,087,812	483,387	68,285		0	1,191,905
46	CUMMULATIVE EXPANSION LOSS FACTORS				1.07403	1.04670	NA		1.02850	1.02565
	(from meter to system input)									

**El Paso Electric Company
2021 Analysis of System Losses**

Appendix C

Discussion of Hoebel Coefficient



**El Paso Electric Company
 2021 Analysis of System Losses**

COMMENTS ON HOEBEL COEFFICIENTS

The Hoebel constant represents an established industry standard relationship between peak losses and average losses and is used in a loss study to estimate energy losses from peak demand losses. H. F. Hoebel described this relationship in his article, "Cost of Electric Distribution Losses," Electric Light and Power, March 15, 1959.

Within any loss evaluation study, peak demand losses can readily be calculated given equipment resistance and approximate loading. Energy losses, however, are much more difficult to determine given their time-varying nature. This difficulty can be reduced by the use of an equation which relates peak load losses (demand) to average losses (energy). Once the relationship between peak and average losses is known, average losses can be estimated from the known peak load losses.

Within the electric utility industry, the relationship between peak and average losses is known as the loss factor. For definitional purposes, loss factor is the ratio of the average power loss to the peak load power loss, during a specified period of time. This relationship is expressed mathematically as follows:

$$(1) F_{LS} \cong A_{LS} \div P_{LS} \quad \text{where: } \begin{array}{ll} F_{LS} & = \text{Loss Factor} \\ A_{LS} & = \text{Average Losses} \\ P_{LS} & = \text{Peak Losses} \end{array}$$

The loss factor provides an estimate of the degree to which the load loss is maintained throughout the period in which the loss is being considered. In other words, loss factor is the ratio of the actual kWh losses incurred to the kWh losses which would have occurred if full load had continued throughout the period under study.

Examining the loss factor expression in light of a similar expression for load factor indicates a high degree of similarity. The mathematical expression for load factor is as follows:

$$(2) F_{LD} \cong A_{LD} \div P_{LD} \quad \text{where: } \begin{array}{ll} F_{LD} & = \text{Load Factor} \\ A_{LD} & = \text{Average Load} \\ P_{LD} & = \text{Peak Load} \end{array}$$

This load factor result provides an estimate of the degree to which the load loss is maintained throughout the period in which the load is being considered. Because of the similarities in definition, the loss factor is sometimes called the "load factor of losses." While the definitions are similar, a strict equating of the two factors cannot be made. There does exist, however, a relationship between these two factors which is dependent upon the shape of the load duration curve. Since resistive losses vary as the square of the load, it can be shown mathematically that the loss factor can vary between the extreme limits of load factor and load factor squared. The

**El Paso Electric Company
 2021 Analysis of System Losses**

relationship between load factor and loss factor has become an industry standard and is as follows:

$$(3) \ F_{LS} \cong H \cdot F_{LD}^2 + (1-H) \cdot F_{LD}$$

where: F_{LS} = Loss Factor
 F_{LD} = Load Factor
 H = Hoebel Coefficient

As noted in the attached article, the suggested value for H (the Hoebel coefficient) is 0.7. The exact value of H will vary as a function of the shape of the utility's load duration curve. In recent years, values of H have been computed directly for a number of utilities based on EEI load data. It appears on this basis, the suggested value of 0.7 should be considered a lower bound and that values approaching unity may be considered a reasonable upper bound. Based on experience, values of H have ranged from approximately 0.85 to 0.95. The standard default value of 0.9 is generally used.

Inserting the Hoebel coefficient estimate gives the following loss factor relationship using Equation (3):

$$(4) \ F_{LS} \cong 0.90 \cdot F_{LD}^2 + 0.10 \cdot F_{LD}$$

Once the Hoebel constant has been estimated and the load factor and peak losses associated with a piece of equipment have been estimated, one can calculate the average, or energy losses as follows:

$$(5) \ A_{LS} \cong P_{LS} \cdot [H \cdot F_{LD}^2 + (1-H) \cdot F_{LD}]$$

where: A_{LS} = Average Losses
 P_{LS} = Peak Losses
 H = Hoebel Coefficient
 F_{LD} = Load Factor

Loss studies use this equation to calculate energy losses at each major voltage level in the analysis.

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewerage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Operating Revenues																
Sales Revenues																
Base Rate Revenues																
1	Base	136,620,420	71,584,343	20,602,562	19,021,668	3,347,570	4,283,918	2,082,874	7,456,945	2,524,725	1,520,599	338,651	903,518	1,091,181	59,625	1,802,242
2	Non-firm	132,576	77,340	14,608	17,822	3,294	4,026	1,826	6,117	2,423	0	0	0	443	35	1,865
3	Total Base Rate Revenues	136,752,996	71,661,683	20,617,169	19,039,490	3,350,864	4,287,944	2,084,500	7,463,062	2,527,703	1,523,022	338,651	903,518	1,091,623	59,659	1,804,107
4	Fuel Revenues from Retail Sales	28,369,475	13,223,783	3,275,687	4,665,645	752,777	874,604	633,782	2,416,431	992,239	838,584	37,058	72,005	146,690	9,739	430,451
5	Other Sales For Resale Fuel Revenues	43,634,450	20,205,516	4,927,615	7,180,233	1,113,488	1,328,161	957,305	3,911,944	1,467,873	1,242,744	57,563	110,422	263,905	15,186	852,496
6	Total Fuel Revenues	72,003,925	33,429,300	8,203,302	11,845,878	1,866,265	2,202,766	1,591,087	6,328,374	2,460,112	2,081,328	94,621	182,427	410,595	24,925	1,282,947
7	Other Sales For Resale Non-Fuel Revm.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Sales Margins Retained by EPE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Sales Revenues	208,756,922	105,090,983	28,820,471	30,885,368	5,217,129	6,490,710	3,675,588	13,791,436	4,987,815	3,604,349	433,272	1,085,945	1,502,218	84,584	3,087,054
11	Other Operating Revenues	9,587,460	5,841,066	1,039,058	1,175,626	228,333	276,305	110,362	400,897	184,520	150,011	10,475	10,602	32,872	3,063	124,272
12	Total Operating Revenues	218,344,382	110,932,049	29,859,529	32,060,994	5,445,462	6,767,014	3,785,949	14,192,334	5,172,335	3,754,360	443,747	1,096,547	1,535,090	87,647	3,211,326
Operating Expenses																
Operation & Maintenance Expenses																
Fuel and Purchased Power																
13	Reconcilable	80,386,283	37,223,945	9,077,979	13,227,902	2,051,341	2,446,827	1,763,612	7,206,843	2,704,212	2,289,465	106,046	203,426	486,183	27,977	1,570,525
14	Non-Reconcilable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	Total Fuel and Purchased Power	80,386,283	37,223,945	9,077,979	13,227,902	2,051,341	2,446,827	1,763,612	7,206,843	2,704,212	2,289,465	106,046	203,426	486,183	27,977	1,570,525
16	Other Operation & Maintenance	70,576,747	41,435,160	7,532,558	8,812,747	1,631,408	1,975,938	957,311	3,272,558	1,437,519	1,155,964	61,927	495,231	310,314	29,975	1,019,140
17	Total Operation & Maintenance Expenses	150,963,030	78,659,105	16,610,537	22,040,649	3,682,747	4,422,765	2,720,923	10,929,400	4,141,731	3,445,430	167,973	698,658	796,497	58,952	2,589,665
18	Regulatory Debits and Credits	897,203	463,392	99,922	134,780	22,473	27,063	15,942	63,550	25,574	21,368	1,069	2,010	4,421	288	15,352
19	Depreciation & Amortization Expense	36,655,781	22,497,486	3,920,166	4,293,414	940,131	1,103,500	427,705	1,501,772	512,983	407,682	67,613	319,448	177,742	20,897	465,241
20	Decommissioning and Accretion Expense	2,155,926	1,243,335	237,459	292,554	53,553	65,391	27,416	103,439	49,529	40,416	1,334	2,561	7,476	571	30,854
21	Amortization of Unrecovered Plant	2,219,832	1,465,927	69,108	221,983	2,094	10,471	0	278,526	85,861	33,507	0	0	0	0	52,355
22	Taxes Other Than Income Taxes	9,020,948	5,407,145	977,345	1,127,264	228,166	273,785	109,437	397,771	158,178	127,294	15,041	34,133	39,047	4,089	122,253
Current Income Taxes																
23	Federal	(2,424,942)	(3,372,560)	1,028,069	127,535	(50,093)	(7,053)	37,087	(16,572)	(32,039)	(126,424)	27,465	(28,664)	78,675	(2,447)	(87,921)
24	State	(89,047)	(89,047)	143,028	61,575	6,171	12,324	8,473	14,827	2,145	(7,983)	3,300	(98)	9,779	18	(3,201)
25	Total Current Income Taxes	(2,263,833)	(3,461,607)	1,171,098	189,110	(43,922)	5,271	45,560	(1,945)	(29,894)	(134,407)	30,764	(28,762)	88,454	(2,429)	(91,122)
Deferred Income Taxes																
26	Federal	(1,463,341)	(872,657)	(161,992)	(183,987)	(41,319)	(48,740)	(18,402)	(59,686)	(19,362)	(15,928)	(2,729)	(9,765)	(8,124)	(953)	(19,696)
27	State	163,292	98,283	17,773	20,170	4,418	5,230	1,974	6,823	2,310	1,849	264	1,070	843	98	2,189
28	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Deferred Income Taxes	(1,300,049)	(774,374)	(144,219)	(163,818)	(36,901)	(43,510)	(16,428)	(52,864)	(17,053)	(14,079)	(2,464)	(8,696)	(7,282)	(855)	(17,508)
30	Amortization of Investment Tax Credits	(401,094)	(231,302)	(44,185)	(54,431)	(9,964)	(12,166)	(5,101)	(19,246)	(9,216)	(7,520)	(249)	(477)	(1,391)	(106)	(5,740)
31	Total Operating Expenses	197,947,745	105,269,106	22,897,268	28,081,504	4,838,377	5,852,570	3,325,454	13,200,404	4,917,695	3,919,690	281,082	1,018,875	1,104,965	79,407	3,161,348
32	Operating Income (Return)	20,396,637	5,662,943	6,962,261	3,979,490	607,085	914,445	460,496	991,930	254,639	(165,330)	162,665	77,671	430,125	8,240	49,978
Rate Base																
33	Plant in Service	1,372,005,363	826,732,773	149,526,205	168,255,949	37,227,024	43,960,717	16,669,351	56,425,209	18,749,896	15,113,593	3,160,052	9,970,085	7,183,173	842,775	18,888,561
34	Accumulated Depreciation & Amortization	(545,386,330)	(323,343,114)	(59,543,588)	(69,028,881)	(14,592,437)	(17,380,400)	(6,745,602)	(23,578,977)	(8,639,461)	(1,351,406)	(3,794,055)	(2,672,093)	(295,673)	(7,445,443)	
35	Net Plant in Service	826,619,033	503,389,659	89,982,617	99,227,069	22,634,587	26,580,316	9,923,749	32,846,232	10,110,435	8,138,193	1,808,646	6,176,031	4,511,081	547,101	10,743,117
Additions to Rate Base																
36	Land Held For Future Use	2,445,408	1,443,083	264,860	316,234	60,391	75,032	30,641	115,865	46,874	37,735	1,373	5,792	10,290	1,011	36,226
37	CWIP	133,161,235	79,975,336	14,445,841	16,467,216	3,338,015	4,056,079	1,624,242	5,748,599	2,232,598	1,809,720	474,493	514,876	584,303	62,065	1,827,853
38	Working Cash	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Fuel Inventory	575,922	266,688	65,039	94,770	14,697	17,530	12,635	51,633	19,374	16,403	760	1,457	3,483	200	11,252
40	Nuclear Fuel	29,899,868	13,845,534	3,376,576	4,920,149	763,001	910,103	655,980	2,680,602	1,005,838	851,572	39,444	75,665	180,837	10,406	594,160
41	Materials & Supplies	19,553,835	12,223,274	2,085,334	2,172,884	465,748	559,463	232,884	781,934	263,670	216,040	121,151	81,916	90,755	10,639	248,344
42	Prepayments	4,110,658	2,529,005	426,942	478,743	90,241	109,613	48,204	195,711	77,246	60,337	2,017	20,397	15,395	1,575	55,230
43	Regulatory Assets	17,371,416	10,186,243	1,907,894	2,230,522	444,737	530,750	231,030	834,712	319,862	263,103	27,316	61,814	82,191	8,112	243,130
44	Miscellaneous Deferred Debits	818,248	504,798	87,939	95,510	19,726	23,820	9,526	33,011	12,829	10,438	3,662	3,412	374	10,556	
45	Unrecovered Plant and Regulatory Study	7,864,577	5,081,513	238,614	766,458	7,231	36,154	0	961,688	296,460	115,692	0	0	0	0	180,768
46	Regulatory Tax Assets	9,072,141	5,420,635	994,797	1,135,006	247,616	293,211	111,900	378,749	131,331	106,584	19,511	58,610	46,850	5,363	121,976
47	Accumulated Deferred Income Taxes - As	44,669,834	26,710,312	4,884,191	5,528,258	1,230,485	1,440,215	565,591	1,913,145	598,848	485,558	88,765	332,150	249,279	29,264	604,774
48	Total Additions to Rate Base	269,343,144	158,166,423	28,778,027	34,205,750	6,681,889	8,060,970	3,522,432	13,695,649	5,004,930	3,973,183	778,491	1,155,324	1,266,796	129,008	3,924,271
Deductions to Rate Base																
49	Customer Deposits	(1,823,829)	(1,551,536)	(163,950)	(9,702)	(12,872)	(11,437)	(3,676)	(568)	(79)	(32)	(773)	(67,880)	(805)	(489)	(32)
50	Customer Advances - Construction	(14,942,593)	(8,962,712)	(1,537,607)	(1,504,858)	(444,104)	(502,532)	(166,193)	(429,224)	0	0	0	(9,750)	(171,098)	(16,077)	(166,134)
51	Regulatory Liabilities	(19,086,840)	(9,585,152)	(2,138,183)	(2,922,377)	(495,938)	(660,293)	(366,556)	(1,450,157)	(537,648)	(452,671)	(29,234)	(60,633)	(110,537)	(7,952)	(339,508)
52	Regulatory Tax Liabilities	(51,898,927)	(31,132,006)	(5,697,655)	(6,447,997)	(1,441,093)	(1,700,911)	(639,521)	(2,128,644)	(691,687)	(93,236)	(354,599)	(281,916)	(33,195)	(695,388)	
53	Accumulated Deferred Income Taxes - Li	(133,373,553)	(79,439,319)	(14,630,327)	(16,813,825)	(3,609,453)	(4,285,340)	(1,649,397)	(5,643,458)	(2,035,312)	(1,652,994)	(270,251)	(797,988)	(667,602)	(74,802)	(1,803,485)
54	Total Deductions from Rate Base	(220,225,743)	(130,600,725)	(24,637,121)	(27,698,758)	(6,003,461)	(7,090,513)	(2,825,333)	(9,652,060)	(3,264,726)	(2,666,776)	(492,244)	(1,742,198)	(1,174,163)	(132,515)	(3,064,548)
55	Total Rate Base	875,736,434	530,955,357	94,592,923	105,734,260	23,313,015	27,550,774	10,620,848	36,889,821	11,850,639	9,444,800	2,094,893	5,879,157	4,603,714	543,594	11,662,841
56	Rate of Return	2.329%	1.067%	7.360%	3.764%	2.604%	3.319%	4.336%	2.689%	2.149%	(1.751%)	7.765%	1.321%	9.343%	1.516%	0.429%
57	Relative Rate of Return	1.00000	0.45793	3.16014	1.61594	1.11806	1.42508	1.86158	1.15449	0.92257	(0.75159)	3.33386	0.56723	0.91415	0.65080	0.18390

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE N-01: ROR BY RATE CLASSES - TEST YEAR PERIOD
SPONSOR: ADRIAN HERNANDEZ
PREPARER: MARIEL R. PADRON GARCIA
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
Line No.	Description	Total	NM Rate 01 - Residential	NM Rate 03 - Small General Service	NM Rate 04 - General Service	NM Rate 05 - Irrigation	NM Rate 07 - City and County	NM Rate 08 - Water/Sewage Pumping	NM Rate 09 - Large Power	NM Rate 10 - Military Service A	NM Rate 10 - Military Service B	NM Rate 11 - Street Lighting	NM Rate 12 - Private Area Lighting	NM Rate 19 - Seasonal Agriculture	NM Rate 25 - Recreational Lighting	NM Rate 26 - State University
Operating Revenues																
Sales Revenues																
Base Rate Revenues																
1	Base	210,685,584	126,774,619	22,645,655	25,636,196	5,264,229	6,250,348	2,598,742	9,578,212	3,453,787	2,748,656	326,145	1,467,273	998,071	107,760	2,835,891
2	Non-Firm	132,576	77,340	14,608	17,822	3,294	4,026	1,626	6,117	2,978	2,423	0	0	443	35	1,865
3	Total Base Rate Revenues	210,818,160	126,851,960	22,660,263	25,654,018	5,267,523	6,254,374	2,600,368	9,584,328	3,456,765	2,751,079	326,145	1,467,273	998,514	107,795	2,837,756
4	Fuel Revenues from Retail Sales	36,349,754	16,832,254	4,104,958	5,981,505	927,593	1,106,427	797,485	3,258,852	1,222,814	1,035,270	47,953	97,987	219,846	12,651	710,173
5	Other Sales For Resale Fuel Revenues	40,328,309	18,674,563	4,554,254	6,636,193	1,029,120	1,227,528	884,771	3,615,539	1,356,653	1,148,582	53,201	102,055	243,909	14,035	787,903
6	Total Fuel Revenues	76,678,062	35,506,803	8,659,212	12,617,698	1,956,713	2,333,955	1,682,256	6,874,391	2,579,467	2,183,852	101,154	194,042	463,755	26,686	1,498,076
7	Other Sales For Resale Non-Fuel Reven.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Other Sales Margins Retained by EPE	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9	Provision for Rate Refund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Total Sales Revenues	287,496,223	162,358,763	31,319,474	38,271,716	7,224,236	8,588,329	4,282,624	16,458,719	6,036,232	4,934,931	427,299	1,661,315	1,462,269	134,481	4,338,833
11	Other Operating Revenues	9,574,671	5,761,240	1,042,682	1,205,037	232,269	281,910	112,608	411,393	189,421	154,003	10,501	9,427	33,993	3,068	127,518
12	Total Operating Revenues	297,070,893	168,120,003	32,362,157	39,476,753	7,456,505	8,870,239	4,395,233	16,870,112	6,225,653	5,088,934	437,800	1,670,742	1,495,863	137,549	4,463,351
Operating Expenses																
Operation & Maintenance Expenses																
Fuel and Purchased Power																
13	Reconcilable	76,678,062	35,506,803	8,659,212	12,617,698	1,956,713	2,333,955	1,682,256	6,874,391	2,579,467	2,183,852	101,154	194,042	463,755	26,686	1,498,076
14	Non-Reconcilable	17,665,662	10,187,399	2,397,354	2,937,354	438,833	535,835	224,672	847,651	405,886	331,213	10,953	21,004	61,265	4,681	252,831
15	Total Fuel and Purchased Power	94,343,724	45,694,202	10,605,296	15,015,052	2,395,546	2,869,790	1,906,928	7,722,042	2,985,353	2,515,066	112,107	215,047	525,020	31,368	1,750,907
16	Other Operation & Maintenance	68,832,634	40,643,776	7,389,105	8,543,134	1,592,885	1,908,496	910,272	3,530,906	1,358,738	1,091,128	65,511	492,720	304,226	28,195	973,741
17	Total Operation & Maintenance Expenses	163,176,559	86,337,978	17,994,401	23,558,187	3,988,431	4,778,286	2,817,201	11,252,948	4,344,091	3,606,194	177,618	707,767	829,246	59,563	2,724,648
18	Regulatory Debits and Credits	3,135,744	2,007,616	432,420	627,644	64,570	77,680	34,715	129,798	49,171	39,658	9,486	16,821	12,433	37,176	1,243
19	Depreciation & Amortization Expense	47,063,858	28,925,978	5,045,175	5,512,477	1,192,388	1,400,747	546,340	1,908,887	688,523	551,401	76,811	383,611	217,270	25,034	589,017
20	Decommissioning and Accretion Expenses	749,740	432,420	82,588	101,723	18,822	22,738	9,532	35,965	17,220	14,051	462	889	2,600	199	10,728
21	Amortization of Unrecovered Plant	1,672,773	1,104,661	52,077	77,880	1,578	7,890	0	209,886	64,702	25,249	0	0	0	0	39,452
22	Taxes Other Than Income Taxes	9,494,325	5,722,493	1,029,419	1,170,227	245,142	292,502	114,761	406,590	151,593	122,004	20,769	42,866	44,140	4,874	126,945
Current Income Taxes																
23	Federal	10,498,096	6,228,452	1,177,431	1,301,857	286,543	337,812	137,472	466,435	142,574	113,355	21,881	75,375	61,635	6,892	104,381
24	State	1,214,310	725,115	133,266	150,212	33,171	39,057	15,582	53,076	16,673	13,504	2,305	8,461	6,794	785	16,369
25	Total Current Income Taxes	11,712,406	6,953,567	1,310,637	1,452,069	319,714	376,869	153,054	519,510	159,247	126,860	24,186	83,835	68,430	7,677	156,751
Deferred Income Taxes																
26	Federal	(398,417)	(225,586)	(45,218)	(55,817)	(10,714)	(12,979)	(5,429)	(16,555)	(8,611)	(7,242)	(344)	(373)	(1,647)	(139)	(5,763)
27	State	169,336	102,715	18,417	20,522	4,675	5,505	2,032	6,836	2,068	1,649	321	1,310	939	114	2,232
28	Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Deferred Income Taxes	(229,082)	(122,871)	(26,801)	(35,295)	(6,039)	(7,474)	(3,397)	(11,719)	(6,543)	(5,993)	(23)	(93)	(708)	(25)	(5,531)
30	Amortization of Investment Tax Credits	(443,091)	(255,521)	(48,812)	(60,131)	(11,007)	(13,440)	(5,635)	(21,261)	(10,180)	(8,308)	(275)	(527)	(1,537)	(117)	(6,342)
31	Total Operating Expenses	236,333,031	131,106,322	25,767,089	32,194,178	5,813,399	6,935,798	3,666,570	14,430,605	5,457,824	4,471,517	309,034	1,236,199	1,171,204	98,448	3,674,845
32	Operating Income (Return)	60,737,862	37,013,681	6,595,068	7,282,575	1,643,106	1,934,441	728,662	2,439,507	767,829	617,417	128,767	434,543	324,659	39,101	788,506
Rate Base																
33	Plant in Service	1,284,940,027	776,901,443	139,885,176	156,306,953	35,020,470	41,291,579	15,545,927	52,234,874	16,732,582	13,462,213	3,095,163	9,872,208	6,874,024	819,520	16,898,295
34	Accumulated Depreciation & Amortization	(438,500,210)	(261,896,347)	(47,762,840)	(54,445,910)	(11,936,178)	(14,135,352)	(5,378,612)	(18,402,302)	(6,152,565)	(4,946,225)	(1,291,507)	(3,874,252)	(2,302,898)	(268,013)	(5,907,211)
35	Net Plant in Service	846,439,818	515,005,097	92,122,336	101,861,043	23,084,293	27,156,228	10,167,315	33,832,372	10,580,017	8,515,988	1,803,656	6,197,956	4,571,126	551,307	10,991,084
Additions to Rate Base																
36	Land Held for Future Use	2,458,752	1,452,282	266,328	317,468	60,714	75,420	30,739	116,033	46,954	37,810	1,457	5,857	10,334	1,017	36,339
37	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
38	Working Cash	(509,714)	(395,036)	(80,791)	(34,343)	(20,486)	(24,691)	1,771	26,921	19,830	18,800	(6,765)	(8,752)	(5,719)	(853)	400
39	Fuel Inventory	532,018	246,358	60,080	87,546	13,576	16,194	11,672	47,697	17,897	15,152	702	1,346	3,218	185	10,394
40	Nuclear Fuel	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Materials & Supplies	19,257,609	12,018,095	2,055,117	2,153,712	458,373	551,498	228,730	772,812	265,706	217,520	114,272	78,250	88,052	10,271	245,201
42	Prepayments	4,379,281	2,673,121	460,069	522,520	98,514	119,794	51,515	205,087	84,374	66,536	2,507	16,060	1,590	59,021	95,021
43	Regulatory Assets	7,434,691	4,476,282	795,821	917,198	178,387	215,625	89,675	340,352	139,621	111,580	7,302	29,241	29,572	2,964	101,070
44	Miscellaneous Deferred Debits	422,598	243,703	46,554	57,349	10,498	12,818	5,375	20,278	9,710	7,923	262	502	1,466	112	6,048
45	Unrecovered Plant and Regulatory Study	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Regulatory Tax Assets	1,749,986	1,048,510	192,080	218,000	48,337	57,168	21,578	72,283	23,961	19,436	3,065	11,559	9,368	1,094	23,455
47	Accumulated Deferred Income Taxes - At	23,392,433	14,141,427	2,561,783	2,844,909	658,908	773,523	286,580	931,145	269,442	217,956	54,087	193,030	135,348	16,576	307,719
48	Total Additions to Rate Base	59,117,652	35,904,741	6,357,042	7,084,449	1,506,821	1,797,351	727,635	2,532,607	877,494	712,713	176,889	329,608	287,697	32,956	789,648
Deductions to Rate Base																
49	Customer Deposits	(1,818,164)	(1,546,717)	(163,441)	(9,672)	(12,832)	(11,401)	(3,664)	(566)	(79)	(31)	(771)	(67,669)	(802)	(488)	(31)
50	Customer Advances - Construction	(14,042,593)	(8,889,822)	(1,537,643)	(1,506,412)	(444,002)	(503,044)	(166,350)	(430,291)	0	0	0	(98,633)	(113,400)	(16,086)	(165,430)
51	Regulatory Liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Regulatory Tax Liabilities	(51,772,141)	(31,019,457)	(5,682,571)	(6,452,056)	(1,430,013)	(1,691,286)	(638,373)	(2,138,457)	(708,073)	(575,012)	(96,675)	(34,197)	(277,142)	(32,355)	(693,914)
53	Accumulated Deferred Income Taxes - Li	(110,912,009)	(66,412,049)	(12,154,901)	(13,807,285)	(3,036,822)	(3,593,212)	(1,364,713)	(4,585,557)	(1,557,892)	(1,263,376)	(249,171)	(67,303)	(458,120)	(67,303)	(1,483,190)
54	Total Deductions from Rate Base	(178,544,907)	(107,868,044)	(19,538,555)	(21,775,425)	(4,922,670)	(5,798,944)	(2,173,100)	(7,164,871)	(2,266,844)	(1,836,419)	(439,251)	(1,326,224)	(872,764)	(116,231)	(2,342,567)
55	Total Rate Base	727,012,562	443,041,794	78,940,824	87,160,068	19,667,444	23,156,444	8,791,850	29,200,109	9,901,667	7,390,283	1,541,295	5,201,340	3,886,059	468,032	9,438,166
56	Rate of Return	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%	8.354%
57	Relative Rate of Return	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
58	Total Revenue Requirement	297,070,893	168,120,003	32,362,157	39,476,753	7,456,505	8,870,239	4,395,233	16,870,112	6,225,653	5,088,934	437,800	1,670,742	1,495,863	137,549	4,463,351
59	Less: Fuel & Other Sales For Resale Rev	76,678,062	35,506,803	8,659,212	12,617,698	1,956,713	2,333,955	1,682,256	6,874,391	2,579,467	2,183,852	101,154	194,042	463,755	26,686	1,498,076
60	Less: Provision for Refund Revenues	0	0	0	0	0	0	0	0	0	0	0				

2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-1: TOTAL REVENUE REQUIREMENT BY RATE CLASSIFICATION
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
		Base Rate Revenue Unadjusted (A)	Base Rate Revenue Adjusted (A)	Base Rate Revenue Proposed (B)	FPPCAC & RPS Revenue Unadjusted (A)	FPPCAC & RPS Related Cost Allocation (C)	FPPCAC & RPS Revenue under Proposed Rates (D)	Total Revenue Unadjusted	Total Revenue Adjusted	Total Revenue under Proposed Rates	\$ Difference Between Adj. & Prop. Revenue	% Difference Adj & Prop. Revenue
Line	Rate Description											
Firm Service Rate Classes												
1	NM Rate 01 - Residential	\$ 71,499,290	\$ 73,121,888	\$ 126,735,163	\$ 13,897,358	\$ 16,832,240	\$ 16,832,240	\$ 85,396,648	\$ 89,954,128	\$ 143,567,403	\$ 53,613,275	59.60%
2	NM Rate 03 - Small General Service	\$ 20,610,948	\$ 21,053,148	22,525,966	\$ 3,445,459	\$ 4,104,958	4,104,958	24,056,407	25,158,106	26,630,924	1,472,817	5.85%
3	NM Rate 04 - General Service	\$ 18,951,594	\$ 20,010,614	25,628,104	\$ 4,908,746	\$ 5,981,505	5,981,505	23,860,340	25,992,120	31,609,609	5,617,490	21.61%
4	NM Rate 05 - Irrigation	\$ 3,347,570	\$ 3,355,874	5,262,347	\$ 790,476	\$ 927,593	927,593	4,138,047	4,283,467	6,189,940	1,906,473	44.51%
5	NM Rate 07 - City and County Lighting	\$ 4,328,851	\$ 4,438,279	6,248,228	\$ 927,156	\$ 1,106,427	1,106,427	5,256,007	5,544,706	7,354,655	1,809,949	32.64%
6	NM Rate 08 - Water, Sewage, Storm Sewage Pumping Serv	\$ 2,082,874	\$ 2,081,754	2,597,864	\$ 666,193	\$ 797,485	797,485	2,749,068	2,879,239	3,395,349	516,110	17.93%
7	NM Rate 09 - Large Power Service	\$ 7,449,945	\$ 7,591,214	9,574,190	\$ 2,679,864	\$ 3,258,852	3,258,852	10,129,809	10,850,066	12,833,041	1,982,975	18.28%
8	NM Rate 10 - Military Research and Development Power Sen	\$ 4,045,324	\$ 4,066,789	6,199,196	\$ 1,922,596	\$ 2,258,084	2,258,084	5,967,920	6,324,873	8,457,280	2,132,407	33.71%
9	NM Rate 11 - Street Lighting Service	\$ 340,651	\$ 347,510	322,921	\$ 39,007	\$ 47,953	47,953	379,658	395,463	370,873	(24,590)	-6.22%
10	NM Rate 12 - Private Area Lighting Service	\$ 903,518	\$ 916,187	1,467,191	\$ 75,744	\$ 91,987	91,987	979,262	1,008,174	1,559,178	551,004	54.65%
11	NM Rate 19 - Seasonal Agriculture Processing Service	\$ 1,091,181	\$ 1,114,752	997,904	\$ 155,625	\$ 219,846	219,846	1,246,806	1,334,598	1,217,751	(116,847)	-8.76%
12	NM Rate 25 - Outdoor Recreational Lighting Service	\$ 59,625	\$ 59,347	107,746	\$ 10,253	\$ 12,651	12,651	69,877	71,998	120,397	48,399	67.22%
13	NM Rate 26 - State University Service	\$ 1,802,242	\$ 1,804,448	2,834,855	\$ 459,314	\$ 710,173	710,173	2,261,556	2,514,621	3,545,028	1,030,407	40.98%
14	Total Firm Revenues	\$ 136,513,613	\$ 139,961,805	\$ 210,501,674	\$ 29,977,790	\$ 36,349,754	\$ 36,349,754	\$ 166,491,403	\$ 176,311,559	\$ 246,851,428	\$ 70,539,869	40.01%
15 Non-Firm Service												
16	NM Rate 29 - Noticed Interruptible Power Service	\$ 132,576	\$ 132,576	\$ 199,509	(E)	(E)	(E)	\$ 132,576	\$ 132,576	\$ 199,509	\$ 66,933	50.49%
17								-	-	-	-	0.00%
18	Total Non-Firm Revenues	\$ 132,576	\$ 132,576	\$ 199,509	\$ -	\$ -	\$ -	\$ 132,576	\$ 132,576	\$ 199,509	\$ 66,933	50.49%
19	Total Base Rate Revenues	\$ 136,646,189	\$ 140,094,381	\$ 210,701,183	\$ 29,977,790	\$ 36,349,754	\$ 36,349,754	\$ 166,623,979	\$ 176,444,135	\$ 247,050,937	\$ 70,606,802	40.02%
20 Other Operating Revenues												
21	Miscellaneous Service Charge Revenue	\$ 616,280	\$ 623,337	\$ 382,382	\$ -	\$ -	\$ -	\$ 616,280	\$ 623,337	\$ 382,382	\$ (240,955)	-38.66%
22	Rents	899,737	902,231	902,231	-	-	-	899,737	902,231	902,231	-	0.00%
23	Transmission of Electricity Others - Wheeling	7,941,379	8,157,511	8,157,511	-	-	-	7,941,379	8,157,511	8,157,511	-	0.00%
24	Miscellaneous Other Operating Revenue	130,064	132,546	132,546	-	-	-	130,064	\$ 132,546	\$ 132,546	\$ -	0.00%
25	Total Other Operating Revenues	\$ 9,587,460	\$ 9,815,625	\$ 9,574,671	\$ -	\$ -	\$ -	\$ 9,587,460	\$ 9,815,625	\$ 9,574,671	\$ (240,955)	-2.45%
26 Sales For Resale Fuel Revenue												
		-	-	-	\$ 43,634,450	\$ 40,328,309	40,328,309	43,634,450	\$ 40,328,309	\$ 40,328,309	\$ -	0.00%
27	Total Operating Revenues	\$ 146,233,649	\$ 149,910,007	\$ 220,275,854	\$ 73,612,240	\$ 76,678,062	\$ 76,678,062	\$ 219,845,890	\$ 226,588,069	\$ 296,953,916	\$ 70,365,847	31.05%

FOOTNOTES:

(A) Unadjusted and Adjusted Base Rate and FPPCAC & RPS Revenues exclude unbilled, deferred fuel and RPS revenues, and customer dedicated solar facility capacity charges.

(B) Proposed Base Rate Revenues as shown in Schedule O-2 Proof of Revenues, tab Proposed Rates (Ph 2).

(C) FPPCAC & RPS related costs are allocated to each rate class under the assumption of dollar for dollar cost recovery.

(D) No changes in the FPPCAC and RPS are proposed in this rate case. Same as Adjusted Fuel Revenues in column (f).

(E) Fuel revenue related to non-firm is included in the corresponding firm service rate class.

(F) Revenues for NM Rate 42 – Electric Vehicle Charging Service are included in NM Rate 01 – Residential, NM Rate 03 – Small General Service, and NM Rate 07 – City and County Lighting.

Amounts may not add or tie to other schedules due to rounding.

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Current Unit Rate	Revenues
1	Rate 1 - Residential Service Rate				
2		Customer Charge Summer	393,408	\$ 7.00	\$ 2,753,856
3		Low Income Rider Customer Charge Credit Summer	21,316	\$ -	-
4		Energy Charge (\$/kWh) First 600 kWh Summer	203,072,615	\$ 0.07035	14,286,158
5		Energy Charge (\$/kWh) All Other kWh Summer	189,354,774	\$ 0.10876	20,594,225
6		Customer Charge Non-Summer	786,816	\$ 7.00	5,507,712
7		Low Income Rider Customer Charge Credit Non-Summer	21,316	\$ -	-
8		Energy Charge (\$/kWh) Non-Summer	456,933,897	\$ 0.05816	26,575,275
9		AMS Surcharge	1,180,224	\$ 2.92	3,446,254
10		Minimum Bill Charges			7,568
11		WHEV Incentive Credit			(50,095)
12		Total kWh Sales and Revenues	849,361,286		\$ 73,120,955
13					
14	Rate 1 - Experimental Electric Vehicle Charging Rate (EEVC)				
15		Customer Charge Summer	8	\$ 3.55	\$ 28
16		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	558	\$ 0.38167	213
17		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	2,673	\$ 0.05816	155
18		Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	1,860	\$ 0.00764	14
19		Customer Charge Non-Summer	16	\$ 3.55	57
20		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	7,590	\$ 0.05816	441
21		Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	3,153	\$ 0.00764	24
22		Total kWh Sales and Revenues	15,833		\$ 933
23					
24	Rate 3 - Small General Service Rate (Standard Rate)				
25		Customer Charge Summer	6,284	\$ 14.00	\$ 87,976
26		Demand Charge (\$/kW) Summer	154,345	\$ 18.74	2,892,425
27		Energy Charge (\$/kWh) Summer	43,016,350	\$ 0.03969	1,707,319
28		Customer Charge Non-Summer	12,568	\$ 14.00	175,952
29		Demand Charge (\$/kW) Non-Summer	269,650	\$ 14.01	3,777,797
30		Energy Charge (\$/kWh) Non-Summer	54,359,348	\$ 0.01158	629,481
31		AMS Surcharge	18,852	\$ 3.87	72,957
32		WHEV Incentive Credit			(83)
33		Total kWh Sales and Revenues	97,375,698		\$ 9,343,825
34					
35	Rate 3 - Small General Service Rate (Alternative Rate)				
36		Customer Charge Summer	35,196	\$ 14.00	\$ 492,744
37		Energy Charge (\$/kWh) Summer	46,102,317	\$ 0.10983	5,063,417
38		Customer Charge Non-Summer	70,392	\$ 14.00	985,488
39		Energy Charge (\$/kWh) Non-Summer	63,453,602	\$ 0.07483	4,748,233
40		AMS Surcharge	105,588	\$ 3.87	408,626
41		Total kWh Sales and Revenues	109,555,919		\$ 11,698,508
42					
43	Rate 3 - Experimental Electric Vehicle Charging Rate (EEVC)				
44		Customer Charge Summer	92	\$ 3.55	\$ 327
45		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	7,297	\$ 0.38167	2,785
46		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	67,721	\$ 0.05816	3,939
47		Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	46,097	\$ 0.00764	352
48		Customer Charge Non-Summer	184	\$ 3.55	653
49		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	44,331	\$ 0.05816	2,578
50		Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	23,797	\$ 0.00764	182
51		Total kWh Sales and Revenues	189,243		\$ 10,816
52					
53	Rate 4 - General Service Rate - Secondary Voltage				
54		Customer Charge Summer	2,304	\$ 26.00	\$ 59,904
55		Demand Charge (\$/kW) Summer	306,167	\$ 19.85	6,077,415
56		Energy Charge (\$/kWh) Summer	110,146,207	\$ 0.02898	3,192,037
57		Customer Charge Non-Summer	4,608	\$ 26.00	119,808
58		Demand Charge (\$/kW) Non-Summer	534,627	\$ 13.19	7,051,730
59		Energy Charge (\$/kWh) Non-Summer	162,472,739	\$ 0.00961	1,561,363
60		Facilities Charge	262,615	0.7818%	24,637
61		AMS Surcharge	6,912	\$ 8.12	56,125
62		Total kWh Sales and Revenues Secondary	272,618,946		\$ 18,143,020
63					
64	Rate 4 - General Service Rate - Primary Voltage				
65		Customer Charge Summer	156	\$ 26.00	\$ 4,056
66		Demand Charge (\$/kW) Summer	34,121	\$ 18.74	639,428
67		Energy Charge (\$/kWh) Summer	11,607,411	\$ 0.02898	336,383
68		Customer Charge Non-Summer	312	\$ 26.00	8,112
69		Demand Charge (\$/kW) Non-Summer	58,176	\$ 12.02	699,276
70		Energy Charge (\$/kWh) Non-Summer	18,370,485	\$ 0.00961	176,540
71		AMS Surcharge	468	\$ 8.12	3,800
72		Total kWh Sales and Revenues Primary	29,977,896		\$ 1,867,594
73					

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Current Unit Rate	Revenues
74	Rate 4 - General Service Rate - Transmission Voltage				
75	Customer Charge Summer	0	\$	26.00	\$ -
76	Demand Charge (\$/kW) Summer	0	\$	14.04	-
77	Energy Charge (\$/kWh) Summer	0	\$	0.02898	-
78	Customer Charge Non-Summer	0	\$	26.00	-
79	Demand Charge (\$/kW) Non-Summer	0	\$	7.99	-
80	Energy Charge (\$/kWh) Non-Summer	0	\$	0.00961	-
81	Total kWh Sales and Revenues Transmission	0			\$ -
82					
83	Rate 5 - Irrigation Service Rate				
84	Customer Charge Summer	3,264	\$	20.00	\$ 65,280
85	Energy Charge (\$/kWh) Summer	23,872,455	\$	0.07787	1,858,948
86	Customer Charge Non-Summer	6,528	\$	20.00	130,560
87	Energy Charge (\$/kWh) Non-Summer	22,935,013	\$	0.05465	1,253,398
88	AMS Surcharge	9,792	\$	4.87	47,687
89	Total kWh Sales and Revenues	46,807,468			\$ 3,355,874
90					
91	Rate 7 - City and County Service				
92	Customer Charge Summer	2,900	\$	17.50	\$ 50,750
93	Demand Charge (\$/kW) Summer	82,768	\$	14.77	1,222,483
94	Energy Charge (\$/kWh) Summer	22,777,580	\$	0.03649	831,154
95	Customer Charge Non-Summer	5,800	\$	17.50	101,500
96	Demand Charge (\$/kW) Non-Summer	146,599	\$	9.96	1,460,126
97	Energy Charge (\$/kWh) Non-Summer	32,516,637	\$	0.02166	704,310
98	AMS Surcharge	8,700	\$	4.56	39,672
99	Total kWh Sales and Revenues	55,294,217			\$ 4,409,996
100					
101	Rate 7 - Experimental Electric Vehicle Charging Rate (EEVC)				
102	Customer Charge Summer	52	\$	3.55	\$ 185
103	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	15,720	\$	0.38167	6,000
104	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	123,448	\$	0.05816	7,180
105	Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	84,291	\$	0.00764	644
106	Customer Charge Non-Summer	104	\$	3.55	369
107	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	224,983	\$	0.05816	13,085
108	Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	107,467	\$	0.00764	821
109	Total kWh Sales and Revenues	555,909			\$ 28,283
110					
111	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage				
112	Customer Charge Summer	872	\$	20.00	\$ 17,440
113	Energy Charge (\$/kWh) Summer Secondary	12,641,995	\$	0.06006	759,278
114	Customer Charge Non-Summer	1,744	\$	20.00	34,880
115	Energy Charge (\$/kWh) Non-Summer Secondary	19,875,070	\$	0.04427	879,869
116	AMS Surcharge	2,616	\$	6.08	15,905
117	Total kWh Sales and Revenues Secondary	32,517,065			\$ 1,707,373
118					
119	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage				
120	Customer Charge Summer	60	\$	20.00	\$ 1,200
121	Energy Charge (\$/kWh) Summer Primary	2,925,711	\$	0.05766	168,696
122	Customer Charge Non-Summer	120	\$	20.00	2,400
123	Energy Charge (\$/kWh) Non-Summer Primary	5,000,990	\$	0.04019	200,990
124	AMS Surcharge	180	\$	6.08	1,094
125	Total kWh Sales and Revenues Primary	7,926,701			\$ 374,381
126					
127	Rate 9 - Large Power Service Rate - Secondary Voltage				
128	Customer Charge Summer	100	\$	127.00	\$ 12,700
129	Demand Charge (\$/kW) Summer	61,878	\$	23.42	1,449,183
130	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,359,393	\$	0.15066	506,126
131	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	23,153,190	\$	0.00624	144,476
132	Customer Charge Non-Summer	200	\$	127.00	25,400
133	Demand Charge (\$/kW) Non-Summer	115,464	\$	11.38	1,313,980
134	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	46,135,106	\$	0.00624	287,883
135	Facilities Charge	94,845		0.9308%	10,594
136	AMS Surcharge	300	\$	8.38	2,514
137	Total kWh Sales and Revenues Secondary	72,647,689			\$ 3,752,856
138					
139	Rate 9 - Large Power Service Rate - Primary Voltage				
140	Customer Charge Summer	44	\$	127.00	\$ 5,588
141	Demand Charge (\$/kW) Summer	62,299	\$	23.11	1,439,730
142	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,870,526	\$	0.15066	583,134
143	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	26,464,507	\$	0.00624	165,139
144	Customer Charge Non-Summer	88	\$	127.00	11,176
145	Demand Charge (\$/kW) Non-Summer	115,803	\$	11.09	1,284,255
146	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	55,806,281	\$	0.00624	348,231

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Current Unit Rate	Revenues
147		AMS Surcharge	132	\$ 8.38	1,106
148		Total kWh Sales and Revenues Primary	86,141,315		\$ 3,838,359
149					
150	Rate 9 - Large Power Service Rate - Transmission Voltage				
151		Customer Charge Summer	0	\$ 127.00	\$ -
152		Demand Charge (\$/kW) Summer	0	\$ 20.46	-
153		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	0	\$ 0.15066	-
154		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	0	\$ 0.00624	-
155		Customer Charge Non-Summer	0	\$ 127.00	-
156		Demand Charge (\$/kW) Non-Summer	0	\$ 9.08	-
157		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	0	\$ 0.00624	-
158		Total kWh Sales and Revenues	0		\$ -
159					
160	Rate 10 - Military Research and Development Power Rate - Option A				
161		Customer Charge Summer	20	\$ 220.00	\$ 4,400
162		Demand Charge (\$/kW) Summer	49,965	\$ 19.60	979,314
163		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,567,663	\$ 0.13771	491,303
164		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	21,667,592	\$ 0.00436	94,471
165		Customer Charge Non-Summer	40	\$ 220.00	8,800
166		Demand Charge (\$/kW) Non-Summer	83,630	\$ 9.44	789,467
167		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	38,964,720	\$ 0.00436	169,886
168		Total kWh Sales and Revenues	64,199,975		\$ 2,537,641
169					
170	Rate 10 - Military Research and Development Power Rate - Option B				
171		Customer Charge Summer	8	\$ 220.00	\$ 1,760
172		Demand Charge (\$/kW) Summer	40,674	\$ 13.45	547,065
173		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,072,026	\$ 0.11980	368,029
174		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	19,926,201	\$ 0.00140	27,897
175		Customer Charge Non-Summer	16	\$ 220.00	3,520
176		Demand Charge (\$/kW) Non-Summer	65,124	\$ 8.17	532,063
177		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	34,867,611	\$ 0.00140	48,815
178		Total kWh Sales and Revenues	57,865,838		\$ 1,529,148
179					
180	Rate 11 - Street Lighting Service Rate				
181		Customer Charge Summer	92	\$ 14.00	\$ 1,288
182		Energy Charge (\$/kWh) Summer Secondary	159,383	\$ 0.03080	4,909
183		Customer Charge Non-Summer	184	\$ 14.00	2,576
184		Energy Charge (\$/kWh) Non-Summer Secondary	396,081	\$ 0.03080	12,199
185		AMS Surcharge	276	\$ 5.86	1,617
186					
187	O.H. Wiring System Wood				
188		175W MV 7,000 L - 195 Watts	672	\$ 14.68	\$ 9,865
189		250W MV 11,000 L - 275 Watts	564	\$ 18.22	10,276
190		400W MV 20,000 L - 450 Watts	84	\$ 25.89	2,175
191		150W HPS 14,400 L - 193 Watts	14,016	\$ 14.76	206,876
192		250W HPS 23,200 L - 313 Watts	312	\$ 20.30	6,334
193		400W HPS 45,000 L - 485 Watts	72	\$ 27.96	2,013
194		31W - 50W LED (Equivalent to 150W HPS)	960	\$ 8.40	8,064
195		51W - 100W LED (Equivalent to 250W HPS)	60	\$ 11.02	661
196	O.H. Wiring Sys Met Poles Co.Owned				
197		150W HPS 14,400 L - 193 Watts	0	\$ 18.24	-
198		250W HPS 23,200 L - 313 Watts	0	\$ 23.79	-
199		400W HPS 45,000 L - 485 Watts	0	\$ 33.93	-
200		31W - 50W LED (Equivalent to 150W HPS)	0	\$ 10.82	-
201		51W - 100W LED (Equivalent to 250W HPS)	0	\$ 13.34	-
202	U.G. Wiring Sys Met Poles Co Owned				
203		150W HPS 14,400 L - 193 Watts	0	\$ 22.01	-
204		250W HPS 23,200 L - 313 Watts	144	\$ 22.13	3,187
205		400W HPS 45,000 L - 485 Watts	0	\$ 35.49	-
206		31W - 50W LED (Equivalent to 150W HPS)	0	\$ 14.08	-
207		51W - 100W LED (Equivalent to 250W HPS)	0	\$ 16.71	-
208	U.G. Wiring System on Wood Poles				
209		150W HPS 14,400 L - 193 Watts	1,680	\$ 22.01	36,977
210		250W HPS 23,200 L - 313 Watts	0	\$ 22.13	-
211		400W HPS 45,000 L - 485 Watts	0	\$ 29.75	-
212		31W - 50W LED (Equivalent to 150W HPS)	468	\$ 14.08	6,589
213		51W - 100W LED (Equivalent to 250W HPS)	0	\$ 13.71	-
214	U.G. Wiring System City Owned				
215		175W MV 7,000 L - 195 Watts	0	\$ 3.77	-
216		400W MV 20,000 L - 450 Watts	0	\$ 8.72	-
217		150W HPS 14,400 L - 175 Watts	192	\$ 3.38	649
218		180W LPS 19,800 L - 250 Watts	0	\$ 4.83	-
219		250W HPS 23,200 L - 313 Watts	0	\$ 6.05	-

Line	Description	Rate Components	Billing Units	Base (Non-Fuel)		Revenues
				Current	Unit Rate	
220		250W LPS 33,000L - 365 Watts	0	\$	7.05	-
221		400W HPS 45,000 L - 485 Watts	0	\$	9.36	-
222		Non-Company-Owned - Co O&M - LED - Wood				
223		1W-20W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
224		21W-30W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
225		31W-40W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
226		41W-50W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
227		51W-60W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
228		61W-70W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
229		71W-80W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
230		81W-90W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
231		91W-100W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
232		101W-110W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
233		111W-130W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
234		131W-150W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
235		151W-170W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
236		171W-190W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
237		191W-210W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
238		211W-230W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
239		231W-250W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
240		251W-270W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
241		271W-300W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
242		Non-Company-Owned - Co O&M - LED - Metal				
243		1W-20W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
244		21W-30W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
245		31W-40W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
246		41W-50W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
247		51W-60W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
248		61W-70W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
249		71W-80W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
250		81W-90W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
251		91W-100W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
252		101W-110W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
253		111W-130W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
254		131W-150W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
255		151W-170W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
256		171W-190W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
257		191W-210W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
258		211W-230W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
259		231W-250W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
260		251W-270W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
261		271W-300W LED (SECONDARY LIGHTING ONLY)	New	\$	-	-
262		ENERGY ONLY - LED				
263		1W-20W LED	New	\$	-	-
264		21W-30W LED	216	\$	0.49	106
265		31W-40W LED	312	\$	0.68	212
266		41W-50W LED	36	\$	0.88	32
267		51W-60W LED	27,660	\$	1.07	29,596
268		61W-70W LED	0	\$	1.26	-
269		71W-80W LED	0	\$	1.45	-
270		81W-90W LED	0	\$	1.64	-
271		91W-100W LED	0	\$	1.83	-
272		101W-110W LED	648	\$	2.02	1,309
273		111W-130W LED	0	\$	2.31	-
274		131W-150W LED	0	\$	2.69	-
275		151W-170W LED	0	\$	3.06	-
276		171W-190W LED	0	\$	3.44	-
277		191W-210W LED	0	\$	3.82	-
278		211W-230W LED	0	\$	4.20	-
279		231W-250W LED	0	\$	4.58	-
280		251W-270W LED	0	\$	4.96	-
281		271W-300W LED	New	\$	-	-
282		301W-330W LED	New	\$	-	-
283		331W-360W LED	New	\$	-	-
284		361W-390W LED	New	\$	-	-
285		391W-420W LED	New	\$	-	-
286		421W-450W LED	New	\$	-	-
287		451W-480W LED	New	\$	-	-
288		481W-510W LED	New	\$	-	-
289		511W-540W LED	New	\$	-	-
290		541W-570W LED	New	\$	-	-
291		Unmetered kWh	1,864,296			
292	Total kWh Sales and Revenues		2,419,760		\$	347,510

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Current Unit Rate	Revenues
293					\$ 324,921
294	Rate 12 - Private Area Lighting Rate				
295	O.H. Wiring System Wood-New Pole				
296	175W MV 7,000 L - 195 Watts	1,632	\$ 15.70	\$ 25,622	
297	250W MV 11,000 L - 275 Watts	156	\$ 19.04	2,970	
298	400W MV 20,000 L - 460 Watts	600	\$ 26.70	16,020	
299	100W HPS 8,500 L - 124 Watts	8,940	\$ 12.90	115,326	
300	250W HPS 23,200 L - 313 Watts	2,832	\$ 21.13	59,840	
301	150W HPS 14,400 L - 193 Watts	3,348	\$ 15.78	52,831	
302	400W HPS 45,000 L - 485 Watts	12	\$ 28.39	341	
303	31W - 100W LED (Equivalent to 150W HPS)	1,440	\$ 11.13	16,027	
304	O.H. Wiring System Wood-Existing Pole				
305	175W MV 7,000 L - 195 Watts	1,836	\$ 10.11	18,562	
306	250W MV 11,000 L - 275 Watts	216	\$ 13.45	2,905	
307	400W MV 20,000 L - 460 Watts	1,308	\$ 21.11	27,612	
308	100W HPS 8,500 L - 124 Watts	13,212	\$ 7.34	96,976	
309	250W HPS 23,200 L - 313 Watts	3,960	\$ 15.54	61,538	
310	150W HPS 14,400 L - 193 Watts	1,524	\$ 10.21	15,560	
311	400W HPS 45,000 L - 485 Watts	192	\$ 22.38	4,297	
312	31W - 100W LED (Equivalent to 150W HPS)	4,056	\$ 9.21	37,356	
313	Floodlights w/poles HPS				
314	100W HPS FL 8,500L 137W 35' Pole	5,280	\$ 14.09	74,395	
315	250W HPS FL 23,200L 330W 35' pole	1,308	\$ 22.05	28,841	
316	400W HPS FL 50,000L 490W 35' pole	744	\$ 28.46	21,174	
317	1000W HPS FL 119,500L 1103W 40' pole	0	\$ 55.61	-	
318	1000W HPS FL 119,500L 1103W 50' pole	12	\$ 58.28	699	
319	Floodlights w/o-poles				
320	100W HPS FL 8,500L 137W 35' Pole	12,348	\$ 8.57	105,822	
321	250W HPS FL 23,200L 330W 35' pole	2,208	\$ 16.48	36,388	
322	400W HPS FL 45,000L 490W 35' pole	816	\$ 22.90	18,686	
323	1000W HPS FL 119,500L 1103W	0	\$ 49.62	-	
324	LED Floodlight Wood-Existing Pole				
325	10W-30W LED light (Equivalent to 100W HPS)	New	\$ -		
326	31W - 100W LED (Equivalent to 150W HPS)	852	\$ 8.57	7,302	
327	101W - 200W LED (Equivalent to 400W HPS)	2,412	\$ 13.16	31,742	
328	200W - 400W LED (Equivalent to 1000W HPS)	312	\$ 22.03	6,873	
329	LED Floodlight Wood-New Pole				
330	10W-30W LED light (Equivalent to 100W HPS)	New	\$ -		
331	31W - 100W LED (Equivalent to 150W HPS) - 35 ft. Pole	984	\$ 10.52	10,352	
332	101W - 200W LED (Equivalent to 400W HPS) - 35 ft. Pole	1,152	\$ 15.09	17,384	
333	250W - 400W LED (Equivalent to 1000W HPS) - 35 ft. Pole	48	\$ 23.96	1,150	
334	250W - 400W LED (Equivalent to 1000W HPS) - 40 ft. Pole	12	\$ 24.37	292	
335	Metal Halide w/poles				
336	400W MH FL 38000L 476W 35' pole	36	\$ 28.50	1,026	
337	1000W MH FL 115,000L 1100W 40' pole	0	\$ 55.29	-	
338	1000W MH FL 115,000L 1100W 50' pole	0	\$ 57.97	-	
339	Metal Halide w/o-poles				
340	400W MH FL 38000L 476W	12	\$ 22.94	275	
341	1000W MH FL 115,000L 1100W	0	\$ 49.32	-	
342	LED Floodlight Wood-New Embedded Pole for UG -Border				
343	250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 30.10	-	
344	2-250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 26.90	-	
345	LED Floodlight Wood-New Wood Pole for UG -Border				
346	250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 47.12	-	
347	2-250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 43.93	-	
348					
349	Unmetered kWh	4,641,780			
350	Total kWh Sales and Revenues	4,641,780		\$ 916,187	
351					
352	Rate 19 - Seasonal Agriculture Processing Service Rate				
353	Customer Charge Summer	204	\$ 20.00	\$ 4,080	
354	Energy Charge (\$/kWh) Summer	4,418,649	\$ 0.12192	538,722	
355	Customer Charge Non-Summer	408	\$ 20.00	8,160	
356	Energy Charge (\$/kWh) Non-Summer	6,675,067	\$ 0.08379	559,304	
357	AMS Surcharge	612	\$ 7.33	4,486	
358	Total kWh Sales and Revenues	11,093,716		\$ 1,114,752	
359					
360	Rate 25 - Outdoor Recreational Lighting Service Rate				
361	Customer Charge	372	\$ 18.00	\$ 6,696	
362	Energy Charge (\$/kWh)	216,641	\$ 0.07936	17,193	
363	Energy Charge Non-Summer (\$/kWh)	421,730	\$ 0.07936	33,468	
364	AMS Surcharge	372	\$ 5.35	1,990	
365	Total kWh Sales and Revenues	638,371		\$ 59,347	

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Current Unit Rate	Revenues
366					
367	Rate 26 - State University Service Rate				
368	Customer Charge Summer	8	\$	135.00	\$ 1,080
369	Demand Charge (\$/kW) Summer	42,634	\$	16.77	714,972
370	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	2,211,991	\$	0.12682	280,525
371	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	12,412,300	\$	0.00459	56,972
372	Customer Charge Non-Summer	16	\$	135.00	2,160
373	Demand Charge (\$/kW) Non-Summer	87,650	\$	7.38	646,857
374	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	22,147,620	\$	0.00459	101,658
375	AMS Surcharge	24	\$	9.32	224
376	Total kWh Sales and Revenues	36,771,912			\$ 1,804,448
377					
378	Total Standard Firm Service	1,838,616,537			\$ 139,961,805
379					
380					
381	Rate 29 - Noticed Interruptible Service for Large Power Service - Secondary Voltage				
382	Demand Charge (\$/kW)	18,370	\$	3.94	\$ 72,378
383	Base Energy Rate (\$/kWh)	7,848,573	\$	0.00767	60,199
384	Total kWh Sales and Revenues Secondary	7,848,573			\$ 132,576
385	Rate 29 - Noticed Interruptible Service for Large Power Service - Primary Voltage				
386	Demand Charge (\$/kW)	0	\$	2.79	\$ -
387	Base Energy Rate (\$/kWh)	0	\$	0.00767	-
388	Total kWh Sales and Revenues Primary	0			\$ -
389					
390	Total Non-Firm Service	7,848,573			\$ 132,576
391					
392	Total Base (Non-Fuel) Revenue	1,846,465,110			\$ 140,094,381
393					
394	Fuel Revenues				
395	Rate 98 - Fuel Revenues from Retail Sales	1,846,465,110	\$	0.019686	\$ 36,349,754
396	Other Sales For Resale Revenues				40,328,309
397	Total Fuel Revenues				\$ 76,678,062
398					
399	Other Operating Revenues				
400	Rate 15 - Miscellaneous Service Charges				
401	New Service Start - No Field Activity Required	9	\$	3.00	\$ 27
402	New Service Start - Field Activity Required (Standard)	15,709	\$	10.25	161,017
403	New Service Start - Field Activity Required (Non-Standard Rate)	356	\$	16.00	5,696
404	New Service Start - No Existing Meter (Standard Rate)	1,562	\$	49.00	76,538
405	New Service Start - No Existing Meter (Non-Standard Rate)	-	\$	262.00	-
406	Monthly Fee for Opt-Out Metering Service	1,917	\$	6.72	12,882
407	One-Time Fee for Opt-Out Service (Keep Existing Meter)	185	\$	40.65	7,520
408	One-Time Fee for Opt-Out Service (Digital Non-Communicating Met	3	\$	77.57	233
409	One-Time Fee for Opt-Out Service (Digital Non-Communicating Met	12	\$	105.20	1,262
410	Energy Diversion Charge	26	\$	291.00	7,566
411	Energy Diversion With Damage Charge	1	\$	484.00	484
412	Meter Seal Replacement Charge	-	\$	11.00	-
413	No Access to Equipment Charge - Field Activity Required	-	\$	15.00	-
414	No Access to Equipment Charge - Enhanced Field Activity Required	-	\$	33.00	-
415	"No Light" Service Call Charge (Standard Rate)	-	\$	30.00	-
416	"No Light" Service Call Charge (Non-Standard Rate)	-	\$	253.00	-
417	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-ph	7,892	\$	21.50	169,678
418	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-ph	188	\$	35.00	6,580
419	Non-Pay Reconnect Charge @ Pole	-	\$	157.00	-
420	Pulse Metering Equipment Installation	-	\$	277.00	-
421	Pulse Metering Equipment Repair	-	\$	77.00	-
422	Returned Payment Charge	3,255	\$	21.00	68,355
423	Requested Meter Test Charge (Single Phase)	-	\$	69.00	-
424	Requested Meter Test Charge (Three Phase)	-	\$	149.00	-
425	Temporary Overhead Connection Charge	45	\$	180.00	8,100
426	Temporary Underground Connection Charge	423	\$	180.00	76,140
427	Unable to Connect Requested New Underground/Overhead Svc	275	\$	77.00	21,175
428	Facilities Rental Charge (Monthly)	-		0.7818%	-
429	Special Billing Analysis Charge	1	\$	74.00	74
430	Non-Routine Miscellaneous Service Charge (AT COST)	-		0.0000%	-
431	Out of Cycle Meter Reading Charge (Standard)	1	\$	8.75	9
432	Out of Cycle Meter Reading Charge	-	\$	14.00	-
433	Facility Plus Rental Charge (Monthly) *NEW*	New		0.0000%	-
434	Transmission Facilities Charge (Monthly) *NEW*	New		0.0000%	-
435	Customer Initiated Lighting Reconnect/Disconnect *NEW*	New	\$	-	-
436	Customer Initiated Lighting Reconnect/Disconnect Additional Time *	New	\$	-	-
437	Total Miscellaneous Service Charges				\$ 623,337
438	Other Electric Revenues				

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Current Unit Rate	Revenues
439		Rents			\$ 902,231
440		Transmission of Electricity Others - Wheeling			8,157,511
441		Miscellaneous Other Operating Revenue			132,546
442	Total Other Operating Revenues				<u>\$ 9,815,625</u>
443					
444	TOTAL OPERATING REVENUES				<u>\$ 226,588,069</u>

Totals may not match other schedules/workpapers due to rounding.

Phase 1					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
1	Rate 1 - Residential Service Rate				
2		Customer Charge Summer	393,408	\$ 14.56	\$ 5,728,020
3		Low Income Rider Customer Charge Credit Summer	21,316	\$ (14.56)	(310,361)
4		Energy Charge (\$/kWh) First 600 kWh Summer	203,072,615	\$ 0.09629	19,553,862
5		Energy Charge (\$/kWh) All Other kWh Summer	189,354,774	\$ 0.14438	27,339,042
6		Customer Charge Non-Summer	786,816	\$ 14.56	11,456,041
7		Low Income Rider Customer Charge Credit Non-Summer	42,632	\$ (14.56)	(620,722)
8		Energy Charge (\$/kWh) Non-Summer	456,933,897	\$ 0.07257	33,159,693
9		AMS Surcharge	1,180,224	\$ -	-
10		Minimum Bill Charges			7,568
11		WHEV Incentive Credit			(50,095)
12		Total kWh Sales and Revenues	849,361,286		\$ 96,263,049
13					
14	Rate 1 - Experimental Electric Vehicle Charging Rate (EEVC)				
15		Customer Charge Summer	8	\$13.02	\$ 104
16		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	558	\$ 0.91569	511
17		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	2,673	\$ 0.05632	151
18		Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	1,860	\$ 0.01086	20
19		Customer Charge Non-Summer	16	\$13.02	208
20		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	7,590	\$ 0.05632	427
21		Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	3,153	\$ 0.01086	34
22		Total kWh Sales and Revenues	15,833		\$ 1,455
23					
24	Rate 3 - Small General Service Rate (Standard Rate)				
25		Customer Charge Summer	6,284	\$ 17.17	\$ 107,896
26		Demand Charge (\$/kW) Summer	154,345	\$ 19.54	3,015,901
27		Energy Charge (\$/kWh) Summer	43,016,350	\$ 0.04957	2,132,320
28		Customer Charge Non-Summer	12,568	\$ 17.17	215,793
29		Demand Charge (\$/kW) Non-Summer	269,650	\$ 11.59	3,125,244
30		Energy Charge (\$/kWh) Non-Summer	54,359,348	\$ 0.02416	1,313,322
31		AMS Surcharge	18,852	\$ -	-
32		WHEV Incentive Credit			(83)
33		Total kWh Sales and Revenues	97,375,698		\$ 9,910,393
34					
35	Rate 3 - Small General Service Rate (Alternative Rate)				
36		Customer Charge Summer	35,196	\$ 17.17	\$ 604,315
37		Energy Charge (\$/kWh) Summer	46,102,317	\$ 0.13077	6,028,800
38		Customer Charge Non-Summer	70,392	\$ 17.17	1,208,631
39		Energy Charge (\$/kWh) Non-Summer	63,453,602	\$ 0.07496	4,756,482
40		AMS Surcharge	105,588	\$ -	-
41		Total kWh Sales and Revenues	109,555,919		\$ 12,598,228
42					
43	Rate 3 - Experimental Electric Vehicle Charging Rate (EEVC)				
44		Customer Charge Summer	92	\$13.02	\$ 1,198
45		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	7,297	\$ 0.91569	6,682
46		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	67,721	\$ 0.05632	3,814
47		Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	46,097	\$ 0.01086	501
48		Customer Charge Non-Summer	184	\$ 13.02	2,396
49		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	44,331	\$ 0.05632	2,497
50		Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	23,797	\$ 0.01086	258
51		Total kWh Sales and Revenues	189,243		\$ 17,344
52					
53	Rate 4 - General Service Rate - Secondary Voltage				
54		Customer Charge Summer	2,304	\$ 104.68	\$ 241,183
55		Demand Charge (\$/kW) Summer	306,167	\$ 25.44	7,788,888
56		Energy Charge (\$/kWh) Summer	110,146,207	\$ 0.04278	4,712,055
57		Customer Charge Non-Summer	4,608	\$ 104.68	482,365
58		Demand Charge (\$/kW) Non-Summer	534,627	\$ 12.67	6,773,724
59		Energy Charge (\$/kWh) Non-Summer	162,472,739	\$ 0.02010	3,265,702
60		Facilities Charge	262,615	1.3548%	42,695
61		AMS Surcharge	6,912	\$ -	-
62		Total kWh Sales and Revenues Secondary	272,618,946		\$ 23,306,612
63					
64	Rate 4 - General Service Rate - Primary Voltage				
65		Customer Charge Summer	156	\$ 104.68	\$ 16,330
66		Demand Charge (\$/kW) Summer	34,121	\$ 23.29	794,678
67		Energy Charge (\$/kWh) Summer	11,607,411	\$ 0.04278	496,565
68		Customer Charge Non-Summer	312	\$ 104.68	32,660
69		Demand Charge (\$/kW) Non-Summer	58,176	\$ 10.52	612,012
70		Energy Charge (\$/kWh) Non-Summer	18,370,485	\$ 0.02010	369,247
71		AMS Surcharge	468	\$ -	-
72		Total kWh Sales and Revenues Primary	29,977,896		\$ 2,321,492
73					

Phase 1					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
74	Rate 4 - General Service Rate - Transmission Voltage				
75		Customer Charge Summer	0 \$	104.68	\$ -
76		Demand Charge (\$/kW) Summer	0 \$	20.49	-
77		Energy Charge (\$/kWh) Summer	0 \$	0.04278	-
78		Customer Charge Non-Summer	0 \$	104.68	-
79		Demand Charge (\$/kW) Non-Summer	0 \$	7.72	-
80		Energy Charge (\$/kWh) Non-Summer	0 \$	0.02010	-
81		Total kWh Sales and Revenues Transmission	0		\$ -
82					
83	Rate 5 - Irrigation Service Rate				
84		Customer Charge Summer	3,264 \$	18.67	\$ 60,939
85		Energy Charge (\$/kWh) Summer	23,872,455 \$	0.09320	2,224,913
86		Customer Charge Non-Summer	6,528 \$	18.67	121,878
87		Energy Charge (\$/kWh) Non-Summer	22,935,013 \$	0.07825	1,794,665
88		AMS Surcharge	9,792 \$	-	-
89		Total kWh Sales and Revenues	46,807,468		\$ 4,202,394
90					
91	Rate 7 - City and County Service				
92		Customer Charge Summer	2,900 \$	17.78	\$ 51,562
93		Demand Charge (\$/kW) Summer	82,768 \$	23.83	1,972,361
94		Energy Charge (\$/kWh) Summer	22,777,580 \$	0.05130	1,168,490
95		Customer Charge Non-Summer	5,800 \$	17.78	103,124
96		Demand Charge (\$/kW) Non-Summer	146,599 \$	14.58	2,137,413
97		Energy Charge (\$/kWh) Non-Summer	32,516,637 \$	0.02390	777,148
98		AMS Surcharge	8,700 \$	-	-
99		Total kWh Sales and Revenues	55,294,217		\$ 6,210,098
100					
101	Rate 7 - Experimental Electric Vehicle Charging Rate (EEVC)				
102		Customer Charge Summer	52 \$	13.02	\$ 677
103		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	15,720 \$	0.91569	14,395
104		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	123,448 \$	0.05632	6,952
105		Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	84,291 \$	0.01086	915
106		Customer Charge Non-Summer	104 \$	13.02	1,354
107		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	224,983 \$	0.05632	12,670
108		Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	107,467 \$	0.01086	1,167
109		Total kWh Sales and Revenues	555,909		\$ 38,130
110					
111	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage				
112		Customer Charge Summer	872 \$	23.11	\$ 20,152
113		Energy Charge (\$/kWh) Summer Secondary	12,641,995 \$	0.08217	1,038,793
114		Customer Charge Non-Summer	1,744 \$	23.11	40,304
115		Energy Charge (\$/kWh) Non-Summer Secondary	19,875,070 \$	0.05190	1,031,516
116		AMS Surcharge	2,616 \$	-	-
117		Total kWh Sales and Revenues Secondary	32,517,065		\$ 2,130,765
118					
119	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage				
120		Customer Charge Summer	60 \$	23.11	\$ 1,387
121		Energy Charge (\$/kWh) Summer Primary	2,925,711 \$	0.07750	226,743
122		Customer Charge Non-Summer	120 \$	23.11	2,773
123		Energy Charge (\$/kWh) Non-Summer Primary	5,000,990 \$	0.04723	236,197
124		AMS Surcharge	180 \$	-	-
125		Total kWh Sales and Revenues Primary	7,926,701		\$ 467,099
126					
127	Rate 9 - Large Power Service Rate - Secondary Voltage				
128		Customer Charge Summer	100 \$	1,477.02	\$ 147,702
129		Demand Charge (\$/kW) Summer	61,878 \$	21.95	1,358,222
130		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,359,393 \$	0.14542	488,523
131		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	23,153,190 \$	0.01135	262,789
132		Customer Charge Non-Summer	200 \$	1,477.02	295,404
133		Demand Charge (\$/kW) Non-Summer	115,464 \$	16.19	1,869,362
134		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	46,135,106 \$	0.01135	523,633
135		Facilities Charge	94,845	1.3548%	15,419
136		AMS Surcharge	300 \$	-	-
137		Total kWh Sales and Revenues Secondary	72,647,689		\$ 4,961,055
138					
139	Rate 9 - Large Power Service Rate - Primary Voltage				
140		Customer Charge Summer	44 \$	1,477.02	\$ 64,989
141		Demand Charge (\$/kW) Summer	62,299 \$	20.26	1,262,178
142		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,870,526 \$	0.14031	543,074
143		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	26,464,507 \$	0.01135	300,372
144		Customer Charge Non-Summer	88 \$	1,477.02	129,978
145		Demand Charge (\$/kW) Non-Summer	115,803 \$	14.50	1,679,144
146		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	55,806,281 \$	0.01135	633,401
147		AMS Surcharge	132 \$	-	-
148		Total kWh Sales and Revenues Primary	86,141,315		\$ 4,613,135

Phase 1					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
149					
150	Rate 9 - Large Power Service Rate - Transmission Voltage				
151		Customer Charge Summer	0 \$	1,477.02 \$	-
152		Demand Charge (\$/kW) Summer	0 \$	17.72	-
153		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	0 \$	0.11699	-
154		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	0 \$	0.01135	-
155		Customer Charge Non-Summer	0 \$	1,477.02	-
156		Demand Charge (\$/kW) Non-Summer	0 \$	11.96	-
157		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	0 \$	0.01135	-
158		Total kWh Sales and Revenues	0		\$ -
159					
160	Rate 10 - Military Research and Development Power Rate - Option A				
161		Customer Charge Summer	20 \$	3,205.35 \$	64,107
162		Demand Charge (\$/kW) Summer	49,965 \$	23.81	1,189,667
163		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,567,663 \$	0.14039	500,864
164		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	21,667,592 \$	0.01104	239,210
165		Customer Charge Non-Summer	40 \$	3,205.35	128,214
166		Demand Charge (\$/kW) Non-Summer	83,630 \$	10.76	899,859
167		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	38,964,720 \$	0.01104	430,171
168		Total kWh Sales and Revenues	64,199,975		\$ 3,452,091
169					
170	Rate 10 - Military Research and Development Power Rate - Option B				
171		Customer Charge Summer	8 \$	2,326.99 \$	18,616
172		Demand Charge (\$/kW) Summer	40,674 \$	18.29	743,927
173		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,072,026 \$	0.09885	303,670
174		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	19,926,201 \$	0.00764	152,236
175		Customer Charge Non-Summer	16 \$	2,326.99	37,232
176		Demand Charge (\$/kW) Non-Summer	65,124 \$	8.10	527,504
177		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	34,867,611 \$	0.00764	266,389
178		Total kWh Sales and Revenues	57,865,838		\$ 2,049,574
179					
180	Rate 11 - Street Lighting Service Rate				
181		Customer Charge Summer	92 \$	8.08 \$	743
182		Energy Charge (\$/kWh) Summer Secondary	159,383 \$	0.04636	7,389
183		Customer Charge Non-Summer	184 \$	8.08	1,487
184		Energy Charge (\$/kWh) Non-Summer Secondary	396,081 \$	0.04636	18,362
185		AMS Surcharge	276 \$	-	-
186					
187		O.H. Wiring System Wood			
188		175W MV 7,000 L - 195 Watts	672 \$	15.09 \$	10,140
189		250W MV 11,000 L - 275 Watts	564 \$	17.85	10,067
190		400W MV 20,000 L - 450 Watts	84 \$	24.77	2,081
191		150W HPS 14,400 L - 193 Watts	14,016 \$	15.24	213,604
192		250W HPS 23,200 L - 313 Watts	312 \$	19.73	6,156
193		400W HPS 45,000 L - 485 Watts	72 \$	26.75	1,926
194		31W - 50W LED (Equivalent to 150W HPS)	960 \$	10.56	10,138
195		51W - 100W LED (Equivalent to 250W HPS)	60 \$	13.26	796
196		O.H. Wiring Sys Met Poles Co.Owned			
197		150W HPS 14,400 L - 193 Watts	0 \$	20.05	-
198		250W HPS 23,200 L - 313 Watts	0 \$	24.54	-
199		400W HPS 45,000 L - 485 Watts	0 \$	34.00	-
200		31W - 50W LED (Equivalent to 150W HPS)	0 \$	13.90	-
201		51W - 100W LED (Equivalent to 250W HPS)	0 \$	16.61	-
202		U.G. Wiring Sys Met Poles Co Owned			
203		150W HPS 14,400 L - 193 Watts	0 \$	25.28	-
204		250W HPS 23,200 L - 313 Watts	144 \$	29.76	4,285
205		400W HPS 45,000 L - 485 Watts	0 \$	36.16	-
206		31W - 50W LED (Equivalent to 150W HPS)	0 \$	18.43	-
207		51W - 100W LED (Equivalent to 250W HPS)	0 \$	21.13	-
208		U.G. Wiring System on Wood Poles			
209		150W HPS 14,400 L - 193 Watts	1,680 \$	17.76	29,837
210		250W HPS 23,200 L - 313 Watts	0 \$	22.24	-
211		400W HPS 45,000 L - 485 Watts	0 \$	28.46	-
212		31W - 50W LED (Equivalent to 150W HPS)	468 \$	14.28	6,683
213		51W - 100W LED (Equivalent to 250W HPS)	0 \$	16.98	-
214		U.G. Wiring System City Owned			
215		175W MV 7,000 L - 195 Watts	0 \$	3.61	-
216		400W MV 20,000 L - 450 Watts	0 \$	8.34	-
217		150W HPS 14,400 L - 175 Watts	192 \$	3.23	620
218		180W LPS 19,800 L - 250 Watts	0 \$	4.62	-
219		250W HPS 23,200 L - 313 Watts	0 \$	5.79	-
220		250W LPS 33,000L - 365 Watts	0 \$	6.74	-
221		400W HPS 45,000 L - 485 Watts	0 \$	8.95	-

Phase 1

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
222		Non-Company-Owned - Co O&M - LED - Wood			
223		1W-20W LED (SECONDARY LIGHTING ONLY)	New	\$ 12.32	-
224		21W-30W LED (SECONDARY LIGHTING ONLY)	New	\$ 12.83	-
225		31W-40W LED (SECONDARY LIGHTING ONLY)	New	\$ 13.16	-
226		41W-50W LED (SECONDARY LIGHTING ONLY)	New	\$ 13.50	-
227		51W-60W LED (SECONDARY LIGHTING ONLY)	New	\$ 13.91	-
228		61W-70W LED (SECONDARY LIGHTING ONLY)	New	\$ 14.25	-
229		71W-80W LED (SECONDARY LIGHTING ONLY)	New	\$ 15.58	-
230		81W-90W LED (SECONDARY LIGHTING ONLY)	New	\$ 15.92	-
231		91W-100W LED (SECONDARY LIGHTING ONLY)	New	\$ 16.99	-
232		101W-110W LED (SECONDARY LIGHTING ONLY)	New	\$ 17.34	-
233		111W-130W LED (SECONDARY LIGHTING ONLY)	New	\$ 18.89	-
234		131W-150W LED (SECONDARY LIGHTING ONLY)	New	\$ 19.56	-
235		151W-170W LED (SECONDARY LIGHTING ONLY)	New	\$ 20.24	-
236		171W-190W LED (SECONDARY LIGHTING ONLY)	New	\$ 20.54	-
237		191W-210W LED (SECONDARY LIGHTING ONLY)	New	\$ 21.21	-
238		211W-230W LED (SECONDARY LIGHTING ONLY)	New	\$ 21.89	-
239		231W-250W LED (SECONDARY LIGHTING ONLY)	New	\$ 22.95	-
240		251W-270W LED (SECONDARY LIGHTING ONLY)	New	\$ 23.63	-
241		271W-300W LED (SECONDARY LIGHTING ONLY)	New	\$ 24.47	-
242		Non-Company-Owned - Co O&M - LED - Metal			
243		1W-20W LED (SECONDARY LIGHTING ONLY)	New	\$ 26.42	-
244		21W-30W LED (SECONDARY LIGHTING ONLY)	New	\$ 26.93	-
245		31W-40W LED (SECONDARY LIGHTING ONLY)	New	\$ 27.27	-
246		41W-50W LED (SECONDARY LIGHTING ONLY)	New	\$ 27.61	-
247		51W-60W LED (SECONDARY LIGHTING ONLY)	New	\$ 28.01	-
248		61W-70W LED (SECONDARY LIGHTING ONLY)	New	\$ 28.36	-
249		71W-80W LED (SECONDARY LIGHTING ONLY)	New	\$ 29.69	-
250		81W-90W LED (SECONDARY LIGHTING ONLY)	New	\$ 30.03	-
251		91W-100W LED (SECONDARY LIGHTING ONLY)	New	\$ 31.09	-
252		101W-110W LED (SECONDARY LIGHTING ONLY)	New	\$ 31.44	-
253		111W-130W LED (SECONDARY LIGHTING ONLY)	New	\$ 33.00	-
254		131W-150W LED (SECONDARY LIGHTING ONLY)	New	\$ 33.67	-
255		151W-170W LED (SECONDARY LIGHTING ONLY)	New	\$ 34.35	-
256		171W-190W LED (SECONDARY LIGHTING ONLY)	New	\$ 34.64	-
257		191W-210W LED (SECONDARY LIGHTING ONLY)	New	\$ 35.32	-
258		211W-230W LED (SECONDARY LIGHTING ONLY)	New	\$ 36.00	-
259		231W-250W LED (SECONDARY LIGHTING ONLY)	New	\$ 37.05	-
260		251W-270W LED (SECONDARY LIGHTING ONLY)	New	\$ 37.73	-
261		271W-300W LED (SECONDARY LIGHTING ONLY)	New	\$ 38.57	-
262		ENERGY ONLY - LED			
263		1W-20W LED	New	\$ 0.17	-
264		21W-30W LED	216	\$ 0.41	89
265		31W-40W LED	312	\$ 0.58	181
266		41W-50W LED	36	\$ 0.74	27
267		51W-60W LED	27,660	\$ 0.91	25,171
268		61W-70W LED	0	\$ 1.07	-
269		71W-80W LED	0	\$ 1.24	-
270		81W-90W LED	0	\$ 1.40	-
271		91W-100W LED	0	\$ 1.57	-
272		101W-110W LED	648	\$ 1.73	1,121
273		111W-130W LED	0	\$ 1.98	-
274		131W-150W LED	0	\$ 2.31	-
275		151W-170W LED	0	\$ 2.64	-
276		171W-190W LED	0	\$ 2.97	-
277		191W-210W LED	0	\$ 3.30	-
278		211W-230W LED	0	\$ 3.63	-
279		231W-250W LED	0	\$ 3.96	-
280		251W-270W LED	0	\$ 4.29	-
281		271W-300W LED	New	\$ 4.71	-
282		301W-330W LED	New	\$ 5.20	-
283		331W-360W LED	New	\$ 5.70	-
284		361W-390W LED	New	\$ 6.19	-
285		391W-420W LED	New	\$ 6.69	-
286		421W-450W LED	New	\$ 7.18	-
287		451W-480W LED	New	\$ 7.68	-
288		481W-510W LED	New	\$ 8.18	-
289		511W-540W LED	New	\$ 8.67	\$ -
290		541W-570W LED	New	\$ 9.17	\$ -
291		Unmetered kWh	1,864,296		
292	Total kWh Sales and Revenues		2,419,760	\$	322,921
293					

Phase 1					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
294	Rate 12 - Private Area Lighting Rate				
295	O.H. Wiring System Wood-New Pole				
296		175W MV 7,000 L - 195 Watts	1,632	\$ 19.68	\$ 32,118
297		250W MV 11,000 L - 275 Watts	156	\$ 24.17	3,771
298		400W MV 20,000 L - 460 Watts	600	\$ 34.46	20,676
299		100W HPS 8,500 L - 124 Watts	8,940	\$ 15.94	142,504
300		250W HPS 23,200 L - 313 Watts	2,832	\$ 26.89	76,152
301		150W HPS 14,400 L - 193 Watts	3,348	\$ 19.80	66,290
302		400W HPS 45,000 L - 485 Watts	12	\$ 36.62	439
303		31W - 100W LED (Equivalent to 150W HPS)	1,440	\$ 12.81	18,446
304	O.H. Wiring System Wood-Existing Pole				
305		175W MV 7,000 L - 195 Watts	1,836	\$ 13.16	24,162
306		250W MV 11,000 L - 275 Watts	216	\$ 17.64	3,810
307		400W MV 20,000 L - 460 Watts	1,308	\$ 27.94	36,546
308		100W HPS 8,500 L - 124 Watts	13,212	\$ 9.42	124,457
309		250W HPS 23,200 L - 313 Watts	3,960	\$ 20.37	80,665
310		150W HPS 14,400 L - 193 Watts	1,524	\$ 13.27	20,223
311		400W HPS 45,000 L - 485 Watts	192	\$ 29.61	5,685
312		31W - 100W LED (Equivalent to 150W HPS)	4,056	\$ 10.51	42,629
313	Floodlights w/poles HPS				
314		100W HPS FL 8,500L 137W 35' Pole	5,280	\$ 17.42	91,978
315		250W HPS FL 23,200L 330W 35' pole	1,308	\$ 28.08	36,729
316		400W HPS FL 50,000L 490W 35' pole	744	\$ 36.73	27,327
317		1000W HPS FL 119,500L 1103W 40' pole	0	\$ 72.76	-
318		1000W HPS FL 119,500L 1103W 50' pole	12	\$ 75.88	911
319	Floodlights w/o-poles				
320		100W HPS FL 8,500L 137W 35' Pole	12,348	\$ 10.93	134,964
321		250W HPS FL 23,200L 330W 35' pole	2,208	\$ 21.59	47,671
322		400W HPS FL 45,000L 490W 35' pole	816	\$ 30.25	24,684
323		1000W HPS FL 119,500L 1103W	0	\$ 65.79	-
324	LED Floodlight Wood-Existing Pole				
325		10W-30W LED light (Equivalent to 100W HPS)	New	\$ 8.79	-
326		31W - 100W LED (Equivalent to 150W HPS)	852	\$ 11.26	9,594
327		101W - 200W LED (Equivalent to 400W HPS)	2,412	\$ 16.49	39,774
328		200W - 400W LED (Equivalent to 1000W HPS)	312	\$ 28.10	8,767
329	LED Floodlight Wood-New Pole				
330		10W-30W LED light (Equivalent to 100W HPS)	New	\$ 11.05	-
331		31W - 100W LED (Equivalent to 150W HPS) - 35 ft. Pole	984	\$ 13.52	13,304
332		101W - 200W LED (Equivalent to 400W HPS) - 35 ft. Pole	1,152	\$ 18.75	21,600
333		250W - 400W LED (Equivalent to 1000W HPS) - 35 ft. Pole	48	\$ 30.37	1,458
334		250W - 400W LED (Equivalent to 1000W HPS) - 40 ft. Pole	12	\$ 30.85	370
335	Metal Halide w/poles				
336		400W MH FL 38000L 476W 35' pole	36	\$ 36.54	1,315
337		1000W MH FL 115,000L 1100W 40' pole	0	\$ 72.36	-
338		1000W MH FL 115,000L 1100W 50' pole	0	\$ 75.48	-
339	Metal Halide w/o-poles				
340		400W MH FL 38000L 476W	12	\$ 30.05	361
341		1000W MH FL 115,000L 1100W	0	\$ 65.39	-
342	LED Floodlight Wood-New Embedded Pole for UG -Border				
343		250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 37.58	-
344		2-250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 53.80	-
345	LED Floodlight Wood-New Wood Pole for UG -Border				
346		250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 47.12	-
347		2-250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 56.04	-
348					
349		Unmetered kWh	4,641,780		
350		Total kWh Sales and Revenues	4,641,780		\$ 1,159,378
351					
352	Rate 19 - Seasonal Agriculture Processing Service Rate				
353		Customer Charge Summer	204	\$ 26.89	\$ 5,486
354		Energy Charge (\$/kWh) Summer	4,418,649	\$ 0.09528	421,009
355		Customer Charge Non-Summer	408	\$ 26.89	10,971
356		Energy Charge (\$/kWh) Non-Summer	6,675,067	\$ 0.08396	560,439
357		AMS Surcharge	612	\$ -	-
358		Total kWh Sales and Revenues	11,093,716		\$ 997,904
359					
360	Rate 25 - Outdoor Recreational Lighting Service Rate				
361		Customer Charge	372	\$ 15.15	\$ 5,636
362		Energy Charge (\$/kWh)	216,641	\$ 0.12865	27,871
363		Energy Charge Non-Summer (\$/kWh)	421,730	\$ 0.11016	46,458
364		AMS Surcharge	372	\$ -	-
365		Total kWh Sales and Revenues	638,371		\$ 79,964
366					

Phase 1					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
367	Rate 26 - State University Service Rate				
368	Customer Charge Summer		8 \$	3,887.11	\$ 31,097
369	Demand Charge (\$/kW) Summer		42,634 \$	18.58	792,140
370	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)		2,211,991 \$	0.11327	250,552
371	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)		12,412,300 \$	0.00901	111,835
372	Customer Charge Non-Summer		16 \$	3,887.11	62,194
373	Demand Charge (\$/kW) Non-Summer		87,650 \$	9.29	814,269
374	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		22,147,620 \$	0.00901	199,550
375	AMS Surcharge		24 \$	-	-
376	Total kWh Sales and Revenues		36,771,912		\$ 2,261,636
377					
378	Total Standard Firm Service		1,838,616,537		\$ 177,364,719
379					
380					
381	Rate 29 - Noticed Interruptible Service for Large Power Service - Secondary Voltage				
382	Demand Charge (\$/kW)		18,370 \$	6.01	\$ 110,404
383	Base Energy Rate (\$/kWh)		7,848,573 \$	0.01135	89,105
384	Total kWh Sales and Revenues Secondary		7,848,573		\$ 199,509
385	Rate 29 - Noticed Interruptible Service for Large Power Service - Primary Voltage				
386	Demand Charge (\$/kW)		0 \$	4.61	\$ -
387	Base Energy Rate (\$/kWh)		0 \$	0.01135	-
388	Total kWh Sales and Revenues Primary		0		\$ -
389					
390	Total Non-Firm Service		7,848,573		\$ 199,509
391					
392	Total Base (Non-Fuel) Revenue		1,846,465,110		\$ 177,564,229
393					
394	Fuel Revenues				
395	Rate 98 - Fuel Revenues from Retail Sales		1,846,465,110 \$	0.019686	\$ 36,349,754
396	Other Sales For Resale Revenues				40,328,309
397	Total Fuel Revenues				\$ 76,678,062
398					
399	Other Operating Revenues				
400	Rate 15 - Miscellaneous Service Charges				
401	New Service Start - No Field Activity Required		9 \$	4.75	\$ 43
402	New Service Start - Field Activity Required (Standard)		15,709 \$	3.50	54,982
403	New Service Start - Field Activity Required (Non-Standard Rate)		356 \$	22.50	8,010
404	New Service Start - No Existing Meter (Standard Rate)		1,562 \$	56.75	88,644
405	New Service Start - No Existing Meter (Non-Standard Rate)		- \$	312.25	-
406	Monthly Fee for Opt-Out Metering Service		1,917 \$	10.00	19,170
407	One-Time Fee for Opt-Out Service (Keep Existing Meter)		185 \$	26.00	4,810
408	One-Time Fee for Opt-Out Service (Digital Non-Communicating Meter)		3 \$	112.50	338
409	One-Time Fee for Opt-Out Service (Digital Non-Communicating Meter)		12 \$	145.50	1,746
410	Energy Diversion Charge		26 \$	349.00	9,074
411	Energy Diversion With Damage Charge		1 \$	521.00	521
412	Meter Seal Replacement Charge		- \$	14.25	-
413	No Access to Equipment Charge - Field Activity Required		- \$	23.25	-
414	No Access to Equipment Charge - Enhanced Field Activity Required		- \$	41.00	-
415	"No Light" Service Call Charge (Standard Rate)		- \$	36.25	-
416	"No Light" Service Call Charge (Non-Standard Rate)		- \$	304.00	-
417	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-phase)		7,892 \$	4.75	37,487
418	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-phase)		188 \$	22.50	4,230
419	Non-Pay Reconnect Charge @ Pole		- \$	80.50	-
420	Pulse Metering Equipment Installation		- \$	280.25	-
421	Pulse Metering Equipment Repair		- \$	92.50	-
422	Returned Payment Charge		3,255 \$	10.00	32,550
423	Requested Meter Test Charge (Single Phase)		- \$	81.75	-
424	Requested Meter Test Charge (Three Phase)		- \$	179.75	-
425	Temporary Overhead Connection Charge		45 \$	207.00	9,315
426	Temporary Underground Connection Charge		423 \$	207.00	87,561
427	Unable to Connect Requested New Underground/Overhead Svc		275 \$	86.75	23,856
428	Facilities Rental Charge (Monthly)		-	1.3548%	-
429	Special Billing Analysis Charge		1 \$	43.25	43
430	Non-Routine Miscellaneous Service Charge (AT COST)		-	0.0000%	-
431	Out of Cycle Meter Reading Charge (Standard)		1 \$	3.00	3
432	Out of Cycle Meter Reading Charge		- \$	23.00	-
433	Facility Plus Rental Charge (Monthly) *NEW*	New		1.2193%	-
434	Transmission Facilities Charge (Monthly) *NEW*	New		1.0946%	-
435	Customer Initiated Lighting Reconnect/Disconnect *NEW*	New	\$	205.75	-
436	Customer Initiated Lighting Reconnect/Disconnect Additional Time *I	New	\$	139.75	-
437	Total Miscellaneous Service Charges				\$ 382,382

Phase 1				
Line	Description	Rate Components	Billing Units	Revenues
438		Other Electric Revenues		
439		Rents		\$ 902,231
440		Transmission of Electricity Others - Wheeling		8,157,511
441		Miscellaneous Other Operating Revenue		373,501
442	Total Other Operating Revenues			<u>\$ 9,815,625</u>
443				
444	TOTAL OPERATING REVENUES			<u>\$ 264,057,916</u>

Totals may not match other schedules/workpapers due to rounding.

Phase 2

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
1	Rate 1 - Residential Service Rate				
2	Customer Charge Summer	393,408	\$	19.17	\$ 7,541,631
3	Low Income Rider Customer Charge Credit Summer	21,316	\$	(19.17)	(408,628)
4	Energy Charge (\$/kWh) First 600 kWh Summer	203,072,615	\$	0.13024	26,448,177
5	Energy Charge (\$/kWh) All Other kWh Summer	189,354,774	\$	0.18089	34,252,466
6	Customer Charge Non-Summer	786,816	\$	19.17	15,083,263
7	Low Income Rider Customer Charge Credit Non-Summer	42,632	\$	(19.17)	(817,255)
8	Energy Charge (\$/kWh) Non-Summer	456,933,897	\$	0.09777	44,676,580
9	AMS Surcharge	1,180,224	\$	-	-
10	Minimum Bill Charges				7,568
11	WHEV Incentive Credit				(50,095)
12	Total kWh Sales and Revenues	849,361,286			\$ 126,733,707
13					
14	Rate 1 - Experimental Electric Vehicle Charging Rate (EEVC)				
15	Customer Charge Summer	8	\$	13.02	\$ 104
16	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	558	\$	0.91569	511
17	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	2,673	\$	0.05632	151
18	Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	1,860	\$	0.01086	20
19	Customer Charge Non-Summer	16	\$	13.02	208
20	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	7,590	\$	0.05632	427
21	Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	3,153	\$	0.01086	34
22	Total kWh Sales and Revenues	15,833			\$ 1,455
23					
24	Rate 3 - Small General Service Rate (Standard Rate)				
25	Customer Charge Summer	6,284	\$	17.17	\$ 107,896
26	Demand Charge (\$/kW) Summer	154,345	\$	19.54	3,015,901
27	Energy Charge (\$/kWh) Summer	43,016,350	\$	0.04957	2,132,320
28	Customer Charge Non-Summer	12,568	\$	17.17	215,793
29	Demand Charge (\$/kW) Non-Summer	269,650	\$	11.59	3,125,244
30	Energy Charge (\$/kWh) Non-Summer	54,359,348	\$	0.02416	1,313,322
31	AMS Surcharge	18,852	\$	-	-
32	WHEV Incentive Credit				(83)
33	Total kWh Sales and Revenues	97,375,698			\$ 9,910,393
34					
35	Rate 3 - Small General Service Rate (Alternative Rate)				
36	Customer Charge Summer	35,196	\$	17.17	\$ 604,315
37	Energy Charge (\$/kWh) Summer	46,102,317	\$	0.13077	6,028,800
38	Customer Charge Non-Summer	70,392	\$	17.17	1,208,631
39	Energy Charge (\$/kWh) Non-Summer	63,453,602	\$	0.07496	4,756,482
40	AMS Surcharge	105,588	\$	-	-
41	Total kWh Sales and Revenues	109,555,919			\$ 12,598,228
42					
43	Rate 3 - Experimental Electric Vehicle Charging Rate (EEVC)				
44	Customer Charge Summer	92	\$	13.02	\$ 1,198
45	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	7,297	\$	0.91569	6,682
46	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	67,721	\$	0.05632	3,814
47	Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	46,097	\$	0.01086	501
48	Customer Charge Non-Summer	184	\$	13.02	2,396
49	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	44,331	\$	0.05632	2,497
50	Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	23,797	\$	0.01086	258
51	Total kWh Sales and Revenues	189,243			\$ 17,344
52					
53	Rate 4 - General Service Rate - Secondary Voltage				
54	Customer Charge Summer	2,304	\$	104.68	\$ 241,183
55	Demand Charge (\$/kW) Summer	306,167	\$	25.44	7,788,888
56	Energy Charge (\$/kWh) Summer	110,146,207	\$	0.04278	4,712,055
57	Customer Charge Non-Summer	4,608	\$	104.68	482,365
58	Demand Charge (\$/kW) Non-Summer	534,627	\$	12.67	6,773,724
59	Energy Charge (\$/kWh) Non-Summer	162,472,739	\$	0.02010	3,265,702
60	Facilities Charge	262,615		1.3548%	42,695
61	AMS Surcharge	6,912	\$	-	-
62	Total kWh Sales and Revenues Secondary	272,618,946			\$ 23,306,612
63					
64	Rate 4 - General Service Rate - Primary Voltage				
65	Customer Charge Summer	156	\$	104.68	\$ 16,330
66	Demand Charge (\$/kW) Summer	34,121	\$	23.29	794,678
67	Energy Charge (\$/kWh) Summer	11,607,411	\$	0.04278	496,565
68	Customer Charge Non-Summer	312	\$	104.68	32,660
69	Demand Charge (\$/kW) Non-Summer	58,176	\$	10.52	612,012
70	Energy Charge (\$/kWh) Non-Summer	18,370,485	\$	0.02010	369,247
71	AMS Surcharge	468	\$	-	-
72	Total kWh Sales and Revenues Primary	29,977,896			\$ 2,321,492
73					

Phase 2					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
74	Rate 4 - General Service Rate - Transmission Voltage				
75		Customer Charge Summer	0 \$	104.68	\$ -
76		Demand Charge (\$/kW) Summer	0 \$	20.49	-
77		Energy Charge (\$/kWh) Summer	0 \$	0.04278	-
78		Customer Charge Non-Summer	0 \$	104.68	-
79		Demand Charge (\$/kW) Non-Summer	0 \$	7.72	-
80		Energy Charge (\$/kWh) Non-Summer	0 \$	0.02010	-
81		Total kWh Sales and Revenues Transmission	0		\$ -
82					
83	Rate 5 - Irrigation Service Rate				
84		Customer Charge Summer	3,264 \$	18.67	\$ 60,939
85		Energy Charge (\$/kWh) Summer	23,872,455 \$	0.11731	2,800,478
86		Customer Charge Non-Summer	6,528 \$	18.67	121,878
87		Energy Charge (\$/kWh) Winter	22,935,013 \$	0.09937	2,279,052
88		AMS Surcharge	9,792 \$	-	-
89		Total kWh Sales and Revenues	46,807,468		\$ 5,262,347
90					
91	Rate 7 - City and County Service				
92		Customer Charge Summer	2,900 \$	17.78	\$ 51,562
93		Demand Charge (\$/kW) Summer	82,768 \$	23.83	1,972,361
94		Energy Charge (\$/kWh) Summer	22,777,580 \$	0.05130	1,168,490
95		Customer Charge Non-Summer	5,800 \$	17.78	103,124
96		Demand Charge (\$/kW) Non-Summer	146,599 \$	14.58	2,137,413
97		Energy Charge (\$/kWh) Non-Summer	32,516,637 \$	0.02390	777,148
98		AMS Surcharge	8,700 \$	-	-
99		Total kWh Sales and Revenues	55,294,217		\$ 6,210,098
100					
101	Rate 7 - Experimental Electric Vehicle Charging Rate (EEVC)				
102		Customer Charge Summer	52 \$	13.02	\$ 677
103		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	15,720 \$	0.91569	14,395
104		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	123,448 \$	0.05632	6,952
105		Time-of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	84,291 \$	0.01086	915
106		Customer Charge Non-Summer	104 \$	13.02	1,354
107		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	224,983 \$	0.05632	12,670
108		Time-of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	107,467 \$	0.01086	1,167
109		Total kWh Sales and Revenues	555,909		\$ 38,130
110					
111	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage				
112		Customer Charge Summer	872	\$23.11	\$ 20,152
113		Energy Charge (\$/kWh) Summer Secondary	12,641,995 \$	0.08217	1,038,793
114		Customer Charge Non-Summer	1,744	\$23.11	40,304
115		Energy Charge (\$/kWh) Non-Summer Secondary	19,875,070 \$	0.05190	1,031,516
116		AMS Surcharge	2,616 \$	-	-
117		Total kWh Sales and Revenues Secondary	32,517,065		\$ 2,130,765
118					
119	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage				
120		Customer Charge Summer	60	\$23.11	\$ 1,387
121		Energy Charge (\$/kWh) Summer Primary	2,925,711 \$	0.07750	226,743
122		Customer Charge Non-Summer	120	\$23.11	2,773
123		Energy Charge (\$/kWh) Non-Summer Primary	5,000,990 \$	0.04723	236,197
124		AMS Surcharge	180 \$	-	-
125		Total kWh Sales and Revenues Primary	7,926,701		\$ 467,099
126					
127	Rate 9 - Large Power Service Rate - Secondary Voltage				
128		Customer Charge Summer	100 \$	1,477.02	\$ 147,702
129		Demand Charge (\$/kW) Summer	61,878 \$	21.95	1,358,222
130		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,359,393 \$	0.14542	488,523
131		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	23,153,190 \$	0.01135	262,789
132		Customer Charge Non-Summer	200 \$	1,477.02	295,404
133		Demand Charge (\$/kW) Non-Summer	115,464 \$	16.19	1,869,362
134		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	46,135,106 \$	0.01135	523,633
135		Facilities Charge	94,845	1.3548%	15,419
136		AMS Surcharge	300 \$	-	-
137		Total kWh Sales and Revenues Secondary	72,647,689		\$ 4,961,055
138					
139	Rate 9 - Large Power Service Rate - Primary Voltage				
140		Customer Charge Summer	44 \$	1,477.02	\$ 64,989
141		Demand Charge (\$/kW) Summer	62,299 \$	20.26	1,262,178
142		Time-of-Day On-Peak Energy Charge Summer (\$/kWh)	3,870,526 \$	0.14031	543,074
143		Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)	26,464,507 \$	0.01135	300,372
144		Customer Charge Non-Summer	88 \$	1,477.02	129,978
145		Demand Charge (\$/kW) Non-Summer	115,803 \$	14.50	1,679,144
146		Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	55,806,281 \$	0.01135	633,401
147		AMS Surcharge	132 \$	-	-
148		Total kWh Sales and Revenues Primary	86,141,315		\$ 4,613,135

Phase 2

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
149					
150	Rate 9 - Large Power Service Rate - Transmission Voltage				
151	Customer Charge Summer		0 \$	1,477.02 \$	-
152	Demand Charge (\$/kW) Summer		0 \$	17.72	-
153	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)		0 \$	0.11699	-
154	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)		0 \$	0.01135	-
155	Customer Charge Non-Summer		0 \$	1,477.02	-
156	Demand Charge (\$/kW) Non-Summer		0 \$	17.72	-
157	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		0 \$	0.01135	-
158	Total kWh Sales and Revenues		0		\$ -
159					
160	Rate 10 - Military Research and Development Power Rate - Option A				
161	Customer Charge Summer		20 \$	3,205.35 \$	64,107
162	Demand Charge (\$/kW) Summer		49,965 \$	23.81	1,189,667
163	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)		3,567,663 \$	0.14039	500,864
164	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)		21,667,592 \$	0.01104	239,210
165	Customer Charge Non-Summer		40 \$	3,205.35	128,214
166	Demand Charge (\$/kW) Non-Summer		83,630 \$	10.76	899,859
167	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		38,964,720 \$	0.01104	430,171
168	Total kWh Sales and Revenues		64,199,975		\$ 3,452,091
169					
170	Rate 10 - Military Research and Development Power Rate - Option B				
171	Customer Charge Summer		8 \$	3,119.13 \$	24,953
172	Demand Charge (\$/kW) Summer		40,674 \$	23.50	955,839
173	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)		3,072,026 \$	0.13250	407,043
174	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)		19,926,201 \$	0.01024	204,044
175	Customer Charge Non-Summer		16 \$	3,119.13	49,906
176	Demand Charge (\$/kW) Non-Summer		65,124 \$	11.49	748,275
177	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		34,867,611 \$	0.01024	357,044
178	Total kWh Sales and Revenues		57,865,838		\$ 2,747,105
179					
180	Rate 11 - Street Lighting Service Rate				
181	Customer Charge Summer		92 \$	8.08 \$	743
182	Energy Charge (\$/kWh) Summer Secondary		159,383 \$	0.04636	7,389
183	Customer Charge Non-Summer		184 \$	8.08	1,487
184	Energy Charge (\$/kWh) Non-Summer Secondary		396,081 \$	0.04636	18,362
185	AMS Surcharge		276 \$	-	-
186					
187	O.H. Wiring System Wood				
188	175W MV 7,000 L - 195 Watts		672 \$	15.09 \$	10,140
189	250W MV 11,000 L - 275 Watts		564 \$	17.85	10,067
190	400W MV 20,000 L - 450 Watts		84 \$	24.77	2,081
191	150W HPS 14,400 L - 193 Watts		14,016 \$	15.24	213,604
192	250W HPS 23,200 L - 313 Watts		312 \$	19.73	6,156
193	400W HPS 45,000 L - 485 Watts		72 \$	26.75	1,926
194	31W - 50W LED (Equivalent to 150W HPS)		960 \$	10.56	10,138
195	51W - 100W LED (Equivalent to 250W HPS)		60 \$	13.26	796
196	O.H. Wiring Sys Met Poles Co Owned				
197	150W HPS 14,400 L - 193 Watts		0 \$	20.05	-
198	250W HPS 23,200 L - 313 Watts		0 \$	24.54	-
199	400W HPS 45,000 L - 485 Watts		0 \$	34.00	-
200	31W - 50W LED (Equivalent to 150W HPS)		0 \$	13.90	-
201	51W - 100W LED (Equivalent to 250W HPS)		0 \$	16.61	-
202	U.G. Wiring Sys Met Poles Co Owned				
203	150W HPS 14,400 L - 193 Watts		0 \$	25.28	-
204	250W HPS 23,200 L - 313 Watts		144 \$	29.76	4,285
205	400W HPS 45,000 L - 485 Watts		0 \$	36.16	-
206	31W - 50W LED (Equivalent to 150W HPS)		0 \$	18.43	-
207	51W - 100W LED (Equivalent to 250W HPS)		0 \$	21.13	-
208	U.G. Wiring System on Wood Poles				
209	150W HPS 14,400 L - 193 Watts		1,680 \$	17.76	29,837
210	250W HPS 23,200 L - 313 Watts		0 \$	22.24	-
211	400W HPS 45,000 L - 485 Watts		0 \$	28.46	-
212	31W - 50W LED (Equivalent to 150W HPS)		468 \$	14.28	6,683
213	51W - 100W LED (Equivalent to 250W HPS)		0 \$	16.98	-
214	U.G. Wiring System City Owned				
215	175W MV 7,000 L - 195 Watts		0 \$	3.61	-
216	400W MV 20,000 L - 450 Watts		0 \$	8.34	-
217	150W HPS 14,400 L - 175 Watts		192 \$	3.23	620
218	180W LPS 19,800 L - 250 Watts		0 \$	4.62	-
219	250W HPS 23,200 L - 313 Watts		0 \$	5.79	-
220	250W LPS 33,000L - 365 Watts		0 \$	6.74	-
221	400W HPS 45,000 L - 485 Watts		0 \$	8.95	-

Phase 2

Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
222		Non-Company-Owned - Co O&M - LED - Wood			
223		1W-20W LED (SECONDARY LIGHTING ONLY)	New	\$ 12.32	-
224		21W-30W LED (SECONDARY LIGHTING ONLY)	New	\$ 12.83	-
225		31W-40W LED (SECONDARY LIGHTING ONLY)	New	\$ 13.16	-
226		41W-50W LED (SECONDARY LIGHTING ONLY)	New	\$ 13.50	-
227		51W-60W LED (SECONDARY LIGHTING ONLY)	New	\$ 13.91	-
228		61W-70W LED (SECONDARY LIGHTING ONLY)	New	\$ 14.25	-
229		71W-80W LED (SECONDARY LIGHTING ONLY)	New	\$ 15.58	-
230		81W-90W LED (SECONDARY LIGHTING ONLY)	New	\$ 15.92	-
231		91W-100W LED (SECONDARY LIGHTING ONLY)	New	\$ 16.99	-
232		101W-110W LED (SECONDARY LIGHTING ONLY)	New	\$ 17.34	-
233		111W-130W LED (SECONDARY LIGHTING ONLY)	New	\$ 18.89	-
234		131W-150W LED (SECONDARY LIGHTING ONLY)	New	\$ 19.56	-
235		151W-170W LED (SECONDARY LIGHTING ONLY)	New	\$ 20.24	-
236		171W-190W LED (SECONDARY LIGHTING ONLY)	New	\$ 20.54	-
237		191W-210W LED (SECONDARY LIGHTING ONLY)	New	\$ 21.21	-
238		211W-230W LED (SECONDARY LIGHTING ONLY)	New	\$ 21.89	-
239		231W-250W LED (SECONDARY LIGHTING ONLY)	New	\$ 22.95	-
240		251W-270W LED (SECONDARY LIGHTING ONLY)	New	\$ 23.63	-
241		271W-300W LED (SECONDARY LIGHTING ONLY)	New	\$ 24.47	-
242		Non-Company-Owned - Co O&M - LED - Metal			
243		1W-20W LED (SECONDARY LIGHTING ONLY)	New	\$ 26.42	-
244		21W-30W LED (SECONDARY LIGHTING ONLY)	New	\$ 26.93	-
245		31W-40W LED (SECONDARY LIGHTING ONLY)	New	\$ 27.27	-
246		41W-50W LED (SECONDARY LIGHTING ONLY)	New	\$ 27.61	-
247		51W-60W LED (SECONDARY LIGHTING ONLY)	New	\$ 28.01	-
248		61W-70W LED (SECONDARY LIGHTING ONLY)	New	\$ 28.36	-
249		71W-80W LED (SECONDARY LIGHTING ONLY)	New	\$ 29.69	-
250		81W-90W LED (SECONDARY LIGHTING ONLY)	New	\$ 30.03	-
251		91W-100W LED (SECONDARY LIGHTING ONLY)	New	\$ 31.09	-
252		101W-110W LED (SECONDARY LIGHTING ONLY)	New	\$ 31.44	-
253		111W-130W LED (SECONDARY LIGHTING ONLY)	New	\$ 33.00	-
254		131W-150W LED (SECONDARY LIGHTING ONLY)	New	\$ 33.67	-
255		151W-170W LED (SECONDARY LIGHTING ONLY)	New	\$ 34.35	-
256		171W-190W LED (SECONDARY LIGHTING ONLY)	New	\$ 34.64	-
257		191W-210W LED (SECONDARY LIGHTING ONLY)	New	\$ 35.32	-
258		211W-230W LED (SECONDARY LIGHTING ONLY)	New	\$ 36.00	-
259		231W-250W LED (SECONDARY LIGHTING ONLY)	New	\$ 37.05	-
260		251W-270W LED (SECONDARY LIGHTING ONLY)	New	\$ 37.73	-
261		271W-300W LED (SECONDARY LIGHTING ONLY)	New	\$ 38.57	-
262		ENERGY ONLY - LED			
263		1W-20W LED	New	\$ 0.17	-
264		21W-30W LED	216	\$ 0.41	89
265		31W-40W LED	312	\$ 0.58	181
266		41W-50W LED	36	\$ 0.74	27
267		51W-60W LED	27,660	\$ 0.91	25,171
268		61W-70W LED	0	\$ 1.07	-
269		71W-80W LED	0	\$ 1.24	-
270		81W-90W LED	0	\$ 1.40	-
271		91W-100W LED	0	\$ 1.57	-
272		101W-110W LED	648	\$ 1.73	1,121
273		111W-130W LED	0	\$ 1.98	-
274		131W-150W LED	0	\$ 2.31	-
275		151W-170W LED	0	\$ 2.64	-
276		171W-190W LED	0	\$ 2.97	-
277		191W-210W LED	0	\$ 3.30	-
278		211W-230W LED	0	\$ 3.63	-
279		231W-250W LED	0	\$ 3.96	-
280		251W-270W LED	0	\$ 4.29	-
281		271W-300W LED	New	\$ 4.71	-
282		301W-330W LED	New	\$ 5.20	-
283		331W-360W LED	New	\$ 5.70	-
284		361W-390W LED	New	\$ 6.19	-
285		391W-420W LED	New	\$ 6.69	-
286		421W-450W LED	New	\$ 7.18	-
287		451W-480W LED	New	\$ 7.68	-
288		481W-510W LED	New	\$ 8.18	-
289		511W-540W LED	New	\$ 8.67	-
290		541W-570W LED	New	\$ 9.17	-
291		Unmetered kWh	1,864,296		
292	Total kWh Sales and Revenues		2,419,760	\$	322,921
293					

Phase 2					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
294	Rate 12 - Private Area Lighting Rate				
295		O.H. Wiring System Wood-New Pole			
296		175W MV 7,000 L - 195 Watts	1,632	\$ 24.48	\$ 39,951
297		250W MV 11,000 L - 275 Watts	156	\$ 30.62	\$ 4,777
298		400W MV 20,000 L - 460 Watts	600	\$ 44.74	\$ 26,844
299		100W HPS 8,500 L - 124 Watts	8,940	\$ 19.29	\$ 172,453
300		250W HPS 23,200 L - 313 Watts	2,832	\$ 34.19	\$ 96,826
301		150W HPS 14,400 L - 193 Watts	3,348	\$ 24.57	\$ 82,260
302		400W HPS 45,000 L - 485 Watts	12	\$ 47.48	\$ 570
303		31W - 100W LED (Equivalent to 150W HPS)	1,440	\$ 14.95	\$ 21,528
304		O.H. Wiring System Wood-Existing Pole			
305		175W MV 7,000 L - 195 Watts	1,836	\$ 17.39	\$ 31,928
306		250W MV 11,000 L - 275 Watts	216	\$ 23.53	\$ 5,082
307		400W MV 20,000 L - 460 Watts	1,308	\$ 37.65	\$ 49,246
308		100W HPS 8,500 L - 124 Watts	13,212	\$ 12.20	\$ 161,186
309		250W HPS 23,200 L - 313 Watts	3,960	\$ 27.10	\$ 107,316
310		150W HPS 14,400 L - 193 Watts	1,524	\$ 17.49	\$ 26,655
311		400W HPS 45,000 L - 485 Watts	192	\$ 39.86	\$ 7,653
312		31W - 100W LED (Equivalent to 150W HPS)	4,056	\$ 12.45	\$ 50,497
313		Floodlights w/poles HPS			
314		100W HPS FL 8,500L 137W 35' Pole	5,280	\$ 21.10	\$ 111,408
315		250W HPS FL 23,200L 330W 35' pole	1,308	\$ 35.74	\$ 46,748
316		400W HPS FL 50,000L 490W 35' pole	744	\$ 47.69	\$ 35,481
317		1000W HPS FL 119,500L 1103W 40' pole	0	\$ 96.56	\$ -
318		1000W HPS FL 119,500L 1103W 50' pole	12	\$ 99.95	\$ 1,199
319		Floodlights w/o-poles			
320		100W HPS FL 8,500L 137W 35' Pole	12,348	\$ 14.05	\$ 173,489
321		250W HPS FL 23,200L 330W 35' pole	2,208	\$ 28.69	\$ 63,348
322		400W HPS FL 45,000L 490W 35' pole	816	\$ 40.64	\$ 33,162
323		1000W HPS FL 119,500L 1103W	0	\$ 88.98	\$ -
324		LED Floodlight Wood-Existing Pole			
325		10W-30W LED light (Equivalent to 100W HPS)	New	\$ 9.87	\$ -
326		31W - 100W LED (Equivalent to 150W HPS)	852	\$ 13.27	\$ 11,306
327		101W - 200W LED (Equivalent to 400W HPS)	2,412	\$ 20.30	\$ 48,964
328		250W - 400W LED (Equivalent to 1000W HPS)	312	\$ 35.69	\$ 11,135
329		LED Floodlight Wood-New Pole			
330		10W-30W LED light (Equivalent to 100W HPS)	New	\$ 12.33	\$ -
331		31W - 100W LED (Equivalent to 150W HPS) - 35 ft. Pole	984	\$ 15.73	\$ 15,478
332		101W - 200W LED (Equivalent to 400W HPS) - 35 ft. Pole	1,152	\$ 22.76	\$ 26,220
333		250W - 400W LED (Equivalent to 1000W HPS) - 35 ft. Pole	48	\$ 38.15	\$ 1,831
334		250W - 400W LED (Equivalent to 1000W HPS) - 40 ft. Pole	12	\$ 38.68	\$ 464
335		Metal Halide w/poles			
336		400W MH FL 38000L 476W 35' pole	36	\$ 47.26	\$ 1,701
337		1000W MH FL 115,000L 1100W 40' pole	0	\$ 96.07	\$ -
338		1000W MH FL 115,000L 1100W 50' pole	0	\$ 99.46	\$ -
339		Metal Halide w/o-poles			
340		400W MH FL 38000L 476W	12	\$ 40.21	\$ 483
341		1000W MH FL 115,000L 1100W	0	\$ 88.49	\$ -
342		LED Floodlight Wood-New Embedded Pole for UG -Border			
343		250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 45.99	\$ -
344		2-250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 53.80	\$ -
345		LED Floodlight Wood-New Wood Pole for UG -Border			
346		250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 47.12	\$ -
347		2-250W - 400W LED (Equivalent to 1000W HPSV)	0	\$ 71.21	\$ -
348					
349		Unmetered kWh	4,641,780		
350		Total kWh Sales and Revenues	4,641,780		\$ 1,467,191
351					
352	Rate 19 - Seasonal Agriculture Processing Service Rate				
353		Customer Charge Summer	204	\$ 26.89	\$ 5,486
354		Energy Charge (\$/kWh) Summer	4,418,649	\$ 0.09528	\$ 421,009
355		Customer Charge Non-Summer	408	\$ 26.89	\$ 10,971
356		Energy Charge (\$/kWh) Winter	6,675,067	\$ 0.08396	\$ 560,439
357		AMS Surcharge	612	\$ -	\$ -
358		Total kWh Sales and Revenues	11,093,716		\$ 997,904
359					
360	Rate 25 - Outdoor Recreational Lighting Service Rate				
361		Customer Charge	372	\$ 15.15	\$ 5,636
362		Energy Charge Summer (\$/kWh)	216,641	\$ 0.17505	\$ 37,923
363		Energy Charge Non-Summer (\$/kWh)	421,730	\$ 0.15220	\$ 64,187
364		AMS Surcharge	372	\$ -	\$ -
365		Total kWh Sales and Revenues	638,371		\$ 107,746
366					

Phase 2					
Line	Description	Rate Components	Billing Units	Base (Non-Fuel) Proposed Unit Rate	Revenues
367	Rate 26 - State University Service Rate				
368	Customer Charge Summer		8 \$	4,872.23 \$	38,978
369	Demand Charge (\$/kW) Summer		42,634 \$	22.82	972,908
370	Time-of-Day On-Peak Energy Charge Summer (\$/kWh)		2,211,991 \$	0.14199	314,081
371	Time-of-Day Off-Peak Energy Charge Summer (\$/kWh)		12,412,300 \$	0.01130	140,259
372	Customer Charge Non-Summer		16 \$	4,872.23	77,956
373	Demand Charge (\$/kW) Non-Summer		87,650 \$	11.87	1,040,406
374	Time-of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		22,147,620 \$	0.01130	250,268
375	AMS Surcharge		24 \$	-	-
376	Total kWh Sales and Revenues		36,771,912		\$ 2,834,855
377					
378	Total Standard Firm Service		1,837,855,552		\$ 210,501,674
379					
380					
381	Rate 29 - Noticed Interruptible Service for Large Power Service - Secondary Voltage				
382	Demand Charge (\$/kW)		18,370 \$	6.01 \$	110,404
383	Base Energy Rate (\$/kWh)		7,848,573 \$	0.01135	89,105
384	Total kWh Sales and Revenues Secondary		7,848,573		\$ 199,509
385	Rate 29 - Noticed Interruptible Service for Large Power Service - Primary Voltage				
386	Demand Charge (\$/kW)		0 \$	4.61 \$	-
387	Base Energy Rate (\$/kWh)		0 \$	0.01135	-
388	Total kWh Sales and Revenues Primary		0		\$ -
389					
390	Total Non-Firm Service		7,848,573		\$ 199,509
391					
392	Total Base (Non-Fuel) Revenue		1,845,704,125		\$ 210,701,183
393					
394	Fuel Revenues				
395	Rate 98 - Fuel Revenues from Retail Sales		1,845,704,125 \$	0.019694 \$	36,349,754
396	Other Sales For Resale Revenues				40,328,309
397	Total Fuel Revenues				\$ 76,678,062
398					
399	Other Operating Revenues				
400	Rate 15 - Miscellaneous Service Charges				
401	New Service Start - No Field Activity Required		9 \$	4.75 \$	43
402	New Service Start - Field Activity Required (Standard)		15,709 \$	3.50	54,982
403	New Service Start - Field Activity Required (Non-Standard Rate)		356 \$	22.50	8,010
404	New Service Start - No Existing Meter (Standard Rate)		1,562 \$	56.75	88,644
405	New Service Start - No Existing Meter (Non-Standard Rate)		- \$	312.25	-
406	Monthly Fee for Opt-Out Metering Service		1,917 \$	10.00	19,170
407	One-Time Fee for Opt-Out Service (Keep Existing Meter)		185 \$	26.00	4,810
408	One-Time Fee for Opt-Out Service (Digital Non-Communicating Metri		3 \$	112.50	338
409	One-Time Fee for Opt-Out Service (Digital Non-Communicating Metri		12 \$	145.50	1,746
410	Energy Diversion Charge		26 \$	349.00	9,074
411	Energy Diversion With Damage Charge		1 \$	521.00	521
412	Meter Seal Replacement Charge		- \$	14.25	-
413	No Access to Equipment Charge - Field Activity Required		- \$	23.25	-
414	No Access to Equipment Charge - Enhanced Field Activity Required		- \$	41.00	-
415	"No Light" Service Call Charge (Standard Rate)		- \$	36.25	-
416	"No Light" Service Call Charge (Non-Standard Rate)		- \$	304.00	-
417	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-pha		7,892 \$	4.75	37,487
418	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-pha		188 \$	22.50	4,230
419	Non-Pay Reconnect Charge @ Pole		- \$	80.50	-
420	Pulse Metering Equipment Installation		- \$	280.25	-
421	Pulse Metering Equipment Repair		- \$	92.50	-
422	Returned Payment Charge		3,255 \$	10.00	32,550
423	Requested Meter Test Charge (Single Phase)		- \$	81.75	-
424	Requested Meter Test Charge (Three Phase)		- \$	179.75	-
425	Temporary Overhead Connection Charge		45 \$	207.00	9,315
426	Temporary Underground Connection Charge		423 \$	207.00	87,561
427	Unable to Connect Requested New Underground/Overhead Svc		275 \$	86.75	23,856
428	Facilities Rental Charge (Monthly)		-	1.3548%	-
429	Special Billing Analysis Charge		1 \$	43.25	43
430	Non-Routine Miscellaneous Service Charge (AT COST)		-	0.0000%	-
431	Out of Cycle Meter Reading Charge (Standard)		1 \$	3.00	3
432	Out of Cycle Meter Reading Charge		- \$	23.00	-
433	Facility Plus Rental Charge (Monthly) *NEW*	New		1.2193%	-
434	Transmission Facilities Charge (Monthly) *NEW*	New		1.0946%	-
435	Customer Initiated Lighting Reconnect/Disconnect *NEW*	New	\$	205.75	-
436	Customer Initiated Lighting Reconnect/Disconnect Additional Time *I	New	\$	139.75	-
437	Total Miscellaneous Service Charges				\$ 382,382

Phase 2				
Line	Description	Rate Components	Billing Units	Revenues
438		Other Electric Revenues		
439		Rents		\$ 902,231
440		Transmission of Electricity Others - Wheeling		8,157,511
441		Miscellaneous Other Operating Revenue		132,546
442	Total Other Operating Revenues			<u>\$ 9,574,671</u>
443				
444	TOTAL OPERATING REVENUES			<u>\$ 296,953,916</u>

Totals may not match other schedules/workpapers due to rounding.

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
1	Rate 1 - Residential Service Rate					
2	Customer Charge, Per Meter		\$ 7.00	\$14.56	\$ 7.56	108.00%
3	Low Income Rider Customer Charge Credit		N/A	(14.56)	New	New
4	Energy Charge (\$/kWh) First 600 kWh Summer		\$ 0.07035	\$ 0.09629	\$ 0.02594	36.87%
5	Energy Charge (\$/kWh) All Other kWh Summer		\$ 0.10876	\$ 0.14438	\$ 0.03562	32.75%
6	Energy Charge (\$/kWh) Non-Summer		\$ 0.05816	\$ 0.07257	\$ 0.01441	24.78%
7						
8	OPTIONAL: Rate 1 - Residential Service Rate (TOD)					
9	Customer Charge, Per Meter		\$ 7.00	\$ 14.56	\$ 7.56	108.00%
10	Low Income Rider Customer Charge Credit		N/A	(14.56)	New	New
11	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.22108	\$ 0.25752	\$ 0.03644	16.48%
12	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.05527	\$ 0.08895	\$ 0.03368	60.94%
13	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.05816	\$ 0.07257	\$ 0.01441	24.78%
14						
15	Rate 3 - Small General Service Rate (Standard Rate)					
16	Customer Charge, Per Meter		\$ 14.00	\$17.17	\$ 3.17	22.64%
17	Demand Charge (\$/kW) Summer		\$ 18.74	\$19.54	\$ 0.80	4.27%
18	Energy Charge (\$/kWh) Summer		\$ 0.03969	\$ 0.04957	\$ 0.00988	24.89%
19	Demand Charge (\$/kW) Non-Summer		\$ 14.01	\$11.59	\$ (2.42)	-17.27%
20	Energy Charge (\$/kWh) Non-Summer		\$ 0.01158	\$ 0.02416	\$ 0.01258	108.64%
21						
22	Rate 3 - Small General Service Rate (Alternative Rate)					
23	Customer Charge, Per Meter		\$ 14.00	\$17.17	\$ 3.17	22.64%
24	Energy Charge (\$/kWh) Summer		\$ 0.10983	\$ 0.13077	\$ 0.02094	19.07%
25	Energy Charge (\$/kWh) Non-Summer		\$ 0.07483	\$ 0.07496	\$ 0.00013	0.17%
26						
27	OPTIONAL: Rate 3 - Small General Service Rate (TOD Rate for Standard Rate)					
28	Customer Charge, Per Meter		\$ 14.00	\$17.17	\$ 3.17	22.64%
29	Demand Charge (\$/kW) Summer		\$ 17.80	\$19.54	\$ 1.74	9.78%
30	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.19677	\$ 0.16746	\$ (0.02931)	-14.90%
31	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01243	\$ 0.02416	\$ 0.01173	94.37%
32	Demand Charge (\$/kW) Non-Summer		\$ 13.31	\$11.59	\$ (1.72)	-12.92%
33	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.01351	\$ 0.02416	\$ 0.01065	78.83%
34						
35	OPTIONAL: Rate 3 - Small General Service Rate (TOD Rate for Alternative Rate)					
36	Customer Charge, Per Meter		\$ 14.00	\$17.17	\$ 3.17	22.64%
37	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.32243	\$ 0.26013	\$ (0.06230)	-19.32%
38	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.06885	\$ 0.10535	\$ 0.03650	53.01%
39	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.07483	\$ 0.07496	\$ 0.00013	0.17%
40						
41	OPTIONAL: Rate 3 - Small General Service Rate (Experimental Off-Peak Demand Rate)					
42	Customer Charge, Per Meter	NEW	\$	17.17	NEW	NEW
43	Demand Charge (\$/kW) Summer, On-Peak	NEW	\$	13.50	NEW	NEW
44	Demand Charge (\$/kW) Summer, Off-Peak	NEW	\$	7.76	NEW	NEW
45	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	NEW	\$	0.23648	NEW	NEW
46	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	NEW	\$	0.02416	NEW	NEW
47	Demand Charge (\$/kW) Non-Summer	NEW	\$	11.59	NEW	NEW
48	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	NEW	\$	0.02416	NEW	NEW
49						
50	Rate 4 - General Service Rate - Secondary Voltage					
51	Customer Charge, Per Meter		\$ 26.00	\$ 104.68	\$ 78.68	302.62%
52	Demand Charge (\$/kW) Summer		\$ 19.85	\$ 25.44	\$ 5.59	28.16%
53	Energy Charge (\$/kWh) Summer		\$ 0.02898	\$ 0.04278	\$ 0.01380	47.62%
54	Demand Charge (\$/kW) Non-Summer		\$ 13.19	\$ 12.67	\$ (0.52)	-3.94%
55	Energy Charge (\$/kWh) Non-Summer		\$ 0.00961	\$ 0.02010	\$ 0.01049	109.16%
56						
57	Rate 4 - General Service Rate - Primary Voltage					
58	Customer Charge, Per Meter		\$ 26.00	\$ 104.68	\$ 78.68	302.62%
59	Demand Charge (\$/kW) Summer		\$ 18.74	\$ 23.29	\$ 4.55	24.28%
60	Energy Charge (\$/kWh) Summer		\$ 0.02898	\$ 0.04278	\$ 0.01380	47.62%
61	Demand Charge (\$/kW) Non-Summer		\$ 12.02	\$ 10.52	\$ (1.50)	-12.48%
62	Energy Charge (\$/kWh) Non-Summer		\$ 0.00961	\$ 0.02010	\$ 0.01049	109.16%
63						
64	Rate 4 - General Service Rate - Transmission Voltage					
65	Customer Charge, Per Meter		\$ 26.00	\$ 104.68	\$ 78.68	302.62%
66	Demand Charge (\$/kW) Summer		\$ 14.04	\$ 20.49	\$ 6.45	45.94%
67	Energy Charge (\$/kWh) Summer		\$ 0.02898	\$ 0.04278	\$ 0.01380	47.62%
68	Demand Charge (\$/kW) Non-Summer		\$ 7.99	\$ 7.72	\$ (0.27)	-3.38%
69	Energy Charge (\$/kWh) Non-Summer		\$ 0.00961	\$ 0.02010	\$ 0.01049	109.16%
70						
71	OPTIONAL: Rate 4 - General Service Rate - Secondary Voltage (TOD)					
72	Customer Charge, Per Meter		\$ 26.00	\$104.68	\$ 78.68	302.62%
73	Demand Charge (\$/kW) Summer		\$ 18.86	\$25.44	\$ 6.58	34.89%
74	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.15101	\$ 0.17739	\$ 0.02638	17.47%

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES

SPONSOR: MANUEL CARRASCO

PREPARER: CYNTHIA ENRIQUEZ

FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
75		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.01011	\$ 0.01975	\$ 0.00964	95.35%
76		Demand Charge (\$/kW) Non-Summer	\$ 12.53	\$ 12.67	\$ 0.14	1.12%
77		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.01099	\$ 0.02010	\$ 0.00911	82.89%
78						
79	OPTIONAL: Rate 4 - General Service Rate - Primary Voltage (TOD)					
80		Customer Charge, Per Meter	\$ 26.00	\$ 104.68	\$ 78.68	302.62%
81		Demand Charge (\$/kW) Summer	\$ 17.80	\$ 23.29	\$ 5.49	30.84%
82		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.14998	\$ 0.18110	\$ 0.03112	20.75%
83		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00982	\$ 0.02332	\$ 0.01350	137.47%
84		Demand Charge (\$/kW) Non-Summer	\$ 11.42	\$ 10.52	\$ (0.90)	-7.88%
85		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.01067	\$ 0.02010	\$ 0.00943	88.38%
86						
87	OPTIONAL: Rate 4 - General Service Rate - Transmission Voltage (TOD)					
88		Customer Charge, Per Meter	\$ 26.00	\$ 104.68	\$ 78.68	302.62%
89		Demand Charge (\$/kW) Summer	\$ 13.34	\$ 20.49	\$ 7.15	53.60%
90		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.14905	\$ 0.16804	\$ 0.01899	12.74%
91		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00949	\$ 0.02332	\$ 0.01383	145.73%
92		Demand Charge (\$/kW) Non-Summer	\$ 7.59	\$ 7.72	\$ 0.13	1.71%
93		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.01032	\$ 0.02010	\$ 0.00978	94.77%
94						
95	OPTIONAL: Rate 4 - General Service Rate (Experimental Off-Peak Demand Rate - Secondary Voltage)					
96		Customer Charge, Per Meter	NEW	\$ 104.68	NEW	NEW
97		Demand Charge (\$/kW) Summer, On-Peak	NEW	\$ 17.53	NEW	NEW
98		Demand Charge (\$/kW) Summer, Off-Peak	NEW	\$ 11.79	NEW	NEW
99		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.23207	NEW	NEW
100		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.01975	NEW	NEW
101		Demand Charge (\$/kW) Non-Summer	NEW	\$ 12.67	NEW	NEW
102		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	NEW	\$ 0.02010	NEW	NEW
103						
104	OPTIONAL: Rate 4 - General Service Rate (Experimental TOD Demand Rate) - Secondary Voltage					
105		Customer Charge, Per Meter	NEW	\$ 104.68	NEW	NEW
106		Demand Charge (\$/kW) Summer, On-Peak	NEW	\$ 26.20	NEW	NEW
107		Demand Charge (\$/kW) Summer, Off-Peak	NEW	\$ 20.46	NEW	NEW
108		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.25918	NEW	NEW
109		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.01975	NEW	NEW
110		Demand Charge (\$/kW) Non-Summer	NEW	\$ 12.67	NEW	NEW
111		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	NEW	\$ 0.02010	NEW	NEW
112						
113	Rate 5 - Irrigation Service Rate					
114		Customer Charge, Per Meter	\$ 20.00	\$ 18.67	\$ (1.33)	-6.65%
115		Energy Charge (\$/kWh) Summer	\$ 0.07787	\$ 0.09320	\$ 0.01533	19.69%
116		Energy Charge (\$/kWh) Non-Summer	\$ 0.05465	\$ 0.07825	\$ 0.02360	43.18%
117						
118	OPTIONAL: Rate 5 - Irrigation Service Rate (TOD)					
119		Customer Charge, Per Meter	\$ 20.00	\$ 18.67	\$ (1.33)	-6.65%
120		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.25659	\$ 0.22606	\$ (0.03053)	-11.90%
121		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.05028	\$ 0.07191	\$ 0.02163	43.02%
122		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.05465	\$ 0.07825	\$ 0.02360	43.18%
123						
124	Rate 7 - City and County Service					
125		Customer Charge, Per Meter	\$ 17.50	\$ 17.78	\$ 0.28	1.60%
126		Demand Charge (\$/kW) Summer	\$ 14.77	\$ 23.83	\$ 9.06	61.34%
127		Energy Charge (\$/kWh) Summer	\$ 0.03649	\$ 0.05130	\$ 0.01481	40.59%
128		Demand Charge (\$/kW) Non-Summer	\$ 9.96	\$ 14.58	\$ 4.62	46.39%
129		Energy Charge (\$/kWh) Non-Summer	\$ 0.02166	\$ 0.02390	\$ 0.00224	10.34%
130						
131	OPTIONAL: Rate 7 - City and County Service (TOD)					
132		Customer Charge, Per Meter	\$ 17.50	\$ 17.78	\$ 0.28	1.60%
133		Demand Charge (\$/kW) Summer	\$ 14.03	\$ 23.83	\$ 9.80	69.85%
134		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.15047	\$ 0.20504	\$ 0.05457	36.27%
135		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.02115	\$ 0.02390	\$ 0.00275	13.01%
136		Demand Charge (\$/kW) Non-Summer	\$ 9.46	\$ 14.58	\$ 5.12	54.12%
137		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.02299	\$ 0.02390	\$ 0.00091	3.97%
138						
139	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage					
140		Customer Charge, Per Meter	\$ 20.00	\$ 23.11	\$ 3.11	15.55%
141		Energy Charge (\$/kWh) Summer Secondary	\$ 0.06006	\$ 0.08217	\$ 0.02211	36.81%
142		Energy Charge (\$/kWh) Non-Summer Secondary	\$ 0.04427	\$ 0.05190	\$ 0.00763	17.24%
143						
144	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage					
145		Customer Charge, Per Meter	\$ 20.00	\$ 23.11	\$ 3.11	15.55%
146		Energy Charge (\$/kWh) Summer Primary	\$ 0.05766	\$ 0.07750	\$ 0.01984	34.41%
147		Energy Charge (\$/kWh) Non-Summer Primary	\$ 0.04019	\$ 0.04723	\$ 0.00704	17.52%
148						
149	OPTIONAL: Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage (TOD)					

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
150		Customer Charge, Per Meter	\$ 20.00	\$23.11	\$ 3.11	15.55%
151		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.21120	\$ 0.23793	\$ 0.02673	12.66%
152		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.04073	\$ 0.06223	\$ 0.02150	52.79%
153		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.04427	\$ 0.05190	\$ 0.00763	17.24%
154						
155	OPTIONAL: Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage (TOD)					
156		Customer Charge, Per Meter	\$ 20.00	\$23.11	\$ 3.11	15.55%
157		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.21904	\$ 0.23207	\$ 0.01303	5.95%
158		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.03697	\$ 0.05702	\$ 0.02005	54.23%
159		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.04019	\$ 0.04723	\$ 0.00704	17.52%
160						
161	Rate 9 - Large Power Service Rate - Secondary Voltage					
162		Customer Charge, Per Meter	\$ 127.00	\$1,477.02	\$ 1,350.02	1063.01%
163		Demand Charge (\$/kW) Summer	\$ 23.42	\$21.95	\$ (1.47)	-6.28%
164		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.15066	\$ 0.14542	\$ (0.00524)	-3.48%
165		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00624	\$ 0.01135	\$ 0.00511	81.89%
166		Demand Charge (\$/kW) Non-Summer	\$ 11.38	\$16.19	\$ 4.81	42.27%
167		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00624	\$ 0.01135	\$ 0.00511	81.89%
168						
169	Rate 9 - Large Power Service Rate - Primary Voltage					
170		Customer Charge, Per Meter	\$ 127.00	\$1,477.02	\$ 1,350.02	1063.01%
171		Demand Charge (\$/kW) Summer	\$ 23.11	\$20.26	\$ (2.85)	-12.33%
172		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.15066	\$ 0.14031	\$ (0.01035)	-6.87%
173		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00624	\$ 0.01135	\$ 0.00511	81.89%
174		Demand Charge (\$/kW) Non-Summer	\$ 11.09	\$14.50	\$ 3.41	30.75%
175		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00624	\$ 0.01135	\$ 0.00511	81.89%
176						
177	Rate 9 - Large Power Service Rate - Transmission Voltage					
178		Customer Charge, Per Meter	\$ 127.00	\$1,477.02	\$ 1,350.02	1063.01%
179		Demand Charge (\$/kW) Summer	\$ 20.46	\$17.72	\$ (2.74)	-13.39%
180		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.15066	\$ 0.11699	\$ (0.03367)	-22.35%
181		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00624	\$ 0.01135	\$ 0.00511	81.89%
182		Demand Charge (\$/kW) Non-Summer	\$ 9.08	\$11.96	\$ 2.88	31.72%
183		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00624	\$ 0.01135	\$ 0.00511	81.89%
184						
185	Rate 10 - Military Research and Development Power Rate - Option A					
186		Customer Charge, Per Meter	\$ 220.00	\$ 3,205.35	\$ 2,985.35	1356.98%
187		Demand Charge (\$/kW) Summer	\$ 19.60	\$ 23.81	\$ 4.21	21.48%
188		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.13771	\$ 0.14039	\$ 0.00268	1.95%
189		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00436	\$ 0.01104	\$ 0.00668	153.21%
190		Demand Charge (\$/kW) Non-Summer	\$ 9.44	\$ 10.76	\$ 1.32	13.98%
191		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00436	\$ 0.01104	\$ 0.00668	153.21%
192						
193	Rate 10 - Military Research and Development Power Rate - Option B					
194		Customer Charge, Per Meter	\$ 220.00	\$ 2,326.99	\$ 2,106.99	957.72%
195		Demand Charge (\$/kW) Summer	\$ 13.45	\$ 18.29	\$ 4.84	35.99%
196		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.11980	\$ 0.09885	\$ (0.02095)	-17.49%
197		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00140	\$ 0.00764	\$ 0.00624	445.71%
198		Demand Charge (\$/kW) Non-Summer	\$ 8.17	\$ 8.10	\$ (0.07)	-0.86%
199		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00140	\$ 0.00764	\$ 0.00624	445.71%
200						
201	Rate 11 - Street Lighting Service Rate					
202		O.H. Wiring System Wood				
203		175W MV 7,000 L - 195 Watts	\$ 14.68	\$ 15.09	\$ 0.41	2.79%
204		250W MV 11,000 L - 275 Watts	\$ 18.22	\$ 17.85	\$ (0.37)	-2.03%
205		400W MV 20,000 L - 450 Watts	\$ 25.89	\$ 24.77	\$ (1.12)	-4.33%
206		150W HPS 14,400 L - 193 Watts	\$ 14.76	\$ 15.24	\$ 0.48	3.25%
207		250W HPS 23,200 L - 313 Watts	\$ 20.30	\$ 19.73	\$ (0.57)	-2.81%
208		400W HPS 45,000 L - 485 Watts	\$ 27.96	\$ 26.75	\$ (1.21)	-4.33%
209		31W - 50W LED (Equivalent to 150W HPS)	\$ 8.40	\$ 10.56	\$ 2.16	25.71%
210		51W - 100W LED (Equivalent to 250W HPS)	\$ 11.02	\$ 13.26	\$ 2.24	20.33%
211		O.H. Wiring Sys Met Poles Co Owned				
212		150W HPS 14,400 L - 193 Watts	\$ 18.24	\$ 20.05	\$ 1.81	9.92%
213		250W HPS 23,200 L - 313 Watts	\$ 23.79	\$ 24.54	\$ 0.75	3.15%
214		400W HPS 45,000 L - 485 Watts	\$ 33.93	\$ 34.00	\$ 0.07	0.21%
215		31W - 50W LED (Equivalent to 150W HPS)	\$ 10.82	\$ 13.90	\$ 3.08	28.47%
216		51W - 100W LED (Equivalent to 250W HPS)	\$ 13.44	\$ 16.61	\$ 3.17	23.59%
217		U.G. Wiring Sys Met Poles Co Owned				
218		150W HPS 14,400 L - 193 Watts	\$ 22.01	\$ 25.28	\$ 3.27	14.86%
219		250W HPS 23,200 L - 313 Watts	\$ 27.59	\$ 29.76	\$ 2.17	7.87%
220		400W HPS 45,000 L - 485 Watts	\$ 35.49	\$ 36.16	\$ 0.67	1.89%
221		31W - 50W LED (Equivalent to 150W HPS)	\$ 14.08	\$ 18.43	\$ 4.35	30.89%
222		51W - 100W LED (Equivalent to 250W HPS)	\$ 16.71	\$ 21.13	\$ 4.42	26.45%
223		U.G. Wiring System on Wood Poles				
224		150W HPS 14,400 L - 193 Watts	\$ 16.61	\$ 17.76	\$ 1.15	6.92%

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES

SPONSOR: MANUEL CARRASCO

PREPARER: CYNTHIA ENRIQUEZ

FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
225		250W HPS 23,200 L - 313 Watts	\$ 22.13	\$ 22.24	\$ 0.11	0.50%
226		400W HPS 45,000 L - 485 Watts	\$ 29.75	\$ 28.46	\$ (1.29)	-4.34%
227		31W - 50W LED (Equivalent to 150W HPS)	\$ 11.09	\$ 14.28	\$ 3.19	28.76%
228		51W - 100W LED (Equivalent to 250W HPS)	\$ 13.71	\$ 16.98	\$ 3.27	23.85%
229		U.G. Wiring System City Owned				
230		175W MV 7,000 L - 195 Watts	\$ 3.77	\$ 3.61	\$ (0.16)	-4.24%
231		400W MV 20,000 L - 450 Watts	\$ 8.72	\$ 8.34	\$ (0.38)	-4.36%
232		150W HPS 14,400 L - 175 Watts	\$ 3.38	\$ 3.23	\$ (0.15)	-4.44%
233		180W LPS 19,800 L - 250 Watts	\$ 4.83	\$ 4.62	\$ (0.21)	-4.35%
234		250W HPS 23,200 L - 313 Watts	\$ 6.05	\$ 5.79	\$ (0.26)	-4.30%
235		250W LPS 33,000L - 365 Watts	\$ 7.05	\$ 6.74	\$ (0.31)	-4.40%
236		400W HPS 45,000 L - 485 Watts	\$ 9.36	\$ 8.95	\$ (0.41)	-4.38%
237		Non-Company-Owned - Co O&M - LED - Wood				
238		1W-20W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 12.32	NEW	NEW
239		21W-30W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 12.83	NEW	NEW
240		31W-40W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 13.16	NEW	NEW
241		41W-50W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 13.50	NEW	NEW
242		51W-60W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 13.91	NEW	NEW
243		61W-70W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 14.25	NEW	NEW
244		71W-80W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 15.58	NEW	NEW
245		81W-90W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 15.92	NEW	NEW
246		91W-100W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 16.99	NEW	NEW
247		101W-110W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 17.34	NEW	NEW
248		111W-130W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 18.89	NEW	NEW
249		131W-150W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 19.56	NEW	NEW
250		151W-170W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 20.24	NEW	NEW
251		171W-190W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 20.54	NEW	NEW
252		191W-210W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 21.21	NEW	NEW
253		211W-230W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 21.89	NEW	NEW
254		231W-250W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 22.95	NEW	NEW
255		251W-270W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 23.63	NEW	NEW
256		271W-300W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 24.47	NEW	NEW
257		Non-Company-Owned - Co O&M - LED - Metal				
258		1W-20W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 26.42	NEW	NEW
259		21W-30W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 26.93	NEW	NEW
260		31W-40W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 27.27	NEW	NEW
261		41W-50W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 27.61	NEW	NEW
262		51W-60W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 28.01	NEW	NEW
263		61W-70W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 28.36	NEW	NEW
264		71W-80W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 29.69	NEW	NEW
265		81W-90W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 30.03	NEW	NEW
266		91W-100W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 31.09	NEW	NEW
267		101W-110W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 31.44	NEW	NEW
268		111W-130W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 33.00	NEW	NEW
269		131W-150W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 33.67	NEW	NEW
270		151W-170W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 34.35	NEW	NEW
271		171W-190W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 34.64	NEW	NEW
272		191W-210W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 35.32	NEW	NEW
273		211W-230W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 36.00	NEW	NEW
274		231W-250W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 37.05	NEW	NEW
275		251W-270W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 37.73	NEW	NEW
276		271W-300W LED (SECONDARY LIGHTING ONLY)	NEW	\$ 38.57	NEW	NEW
277		ENERGY ONLY - LED				
278		1W-20W LED	NEW	\$ 0.17	NEW	NEW
279		21W-30W LED	\$ 0.49	\$ 0.41	\$ (0.08)	-16.33%
280		31W-40W LED	\$ 0.68	\$ 0.58	\$ (0.10)	-14.71%
281		41W-50W LED	\$ 0.88	\$ 0.74	\$ (0.14)	-15.91%
282		51W-60W LED	\$ 1.07	\$ 0.91	\$ (0.16)	-14.95%
283		61W-70W LED	\$ 1.26	\$ 1.07	\$ (0.19)	-15.08%
284		71W-80W LED	\$ 1.45	\$ 1.24	\$ (0.21)	-14.48%
285		81W-90W LED	\$ 1.64	\$ 1.40	\$ (0.24)	-14.63%
286		91W-100W LED	\$ 1.83	\$ 1.57	\$ (0.26)	-14.21%
287		101W-110W LED	\$ 2.02	\$ 1.73	\$ (0.29)	-14.36%
288		111W-130W LED	\$ 2.31	\$ 1.98	\$ (0.33)	-14.29%
289		131W-150W LED	\$ 2.69	\$ 2.31	\$ (0.38)	-14.13%
290		151W-170W LED	\$ 3.06	\$ 2.64	\$ (0.42)	-13.73%
291		171W-190W LED	\$ 3.44	\$ 2.97	\$ (0.47)	-13.66%
292		191W-210W LED	\$ 3.82	\$ 3.30	\$ (0.52)	-13.61%
293		211W-230W LED	\$ 4.20	\$ 3.63	\$ (0.57)	-13.57%
294		231W-250W LED	\$ 4.58	\$ 3.96	\$ (0.62)	-13.54%
295		251W-270W LED	\$ 4.96	\$ 4.29	\$ (0.67)	-13.51%
296		271W-300W LED	NEW	\$ 4.71	NEW	NEW
297		301W-330W LED	NEW	\$ 5.20	NEW	NEW
298		331W-360W LED	NEW	\$ 5.70	NEW	NEW
299		361W-390W LED	NEW	\$ 6.19	NEW	NEW

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
300		391W-420W LED	NEW	\$ 6.69	NEW	NEW
301		421W-450W LED	NEW	\$ 7.18	NEW	NEW
302		451W-480W LED	NEW	\$ 7.68	NEW	NEW
303		481W-510W LED	NEW	\$ 8.18	NEW	NEW
304		511W-540W LED	NEW	\$ 8.67	NEW	NEW
305		541W-570W LED	NEW	\$ 9.17	NEW	NEW
306		Metered Installations				
307		Customer Charge	\$ 14.00	\$ 8.08	\$ (5.92)	-42.29%
308		Energy Charge (\$/kWh)	\$ 0.03080	\$ 0.04636	\$ 0.01556	50.52%
309						
310	Rate 12 - Private Area Lighting Rate					
311		O.H. Wiring System Wood-New Pole				
312		175W MV 7,000 L - 195 Watts	\$ 15.70	\$ 19.68	\$ 3.98	25.35%
313		250W MV 11,000 L - 275 Watts	\$ 19.04	\$ 24.17	\$ 5.13	26.94%
314		400W MV 20,000 L - 460 Watts	\$ 26.70	\$ 34.46	\$ 7.76	29.06%
315		100W HPS 8,500 L - 124 Watts	\$ 12.90	\$ 15.94	\$ 3.04	23.57%
316		250W HPS 23,200 L - 313 Watts	\$ 21.13	\$ 26.89	\$ 5.76	27.26%
317		150W HPS 14,400 L - 193 Watts	\$ 15.78	\$ 19.80	\$ 4.02	25.48%
318		400W HPS 45,000 L - 485 Watts	\$ 28.39	\$ 36.62	\$ 8.23	28.99%
319		31W - 100W LED (Equivalent to 150W HPS)	\$ 10.52	\$ 12.81	\$ 2.29	21.77%
320		O.H. Wiring System Wood-Existing Pole				
321		175W MV 7,000 L - 195 Watts	\$ 10.11	\$ 13.16	\$ 3.05	30.17%
322		250W MV 11,000 L - 275 Watts	\$ 13.45	\$ 17.64	\$ 4.19	31.15%
323		400W MV 20,000 L - 460 Watts	\$ 21.11	\$ 27.94	\$ 6.83	32.35%
324		100W HPS 8,500 L - 124 Watts	\$ 7.34	\$ 9.42	\$ 2.08	28.34%
325		250W HPS 23,200 L - 313 Watts	\$ 15.54	\$ 20.37	\$ 4.83	31.08%
326		150W HPS 14,400 L - 193 Watts	\$ 10.21	\$ 13.27	\$ 3.06	29.97%
327		400W HPS 45,000 L - 485 Watts	\$ 22.38	\$ 29.61	\$ 7.23	32.31%
328		31W - 100W LED (Equivalent to 150W HPS)	\$ 8.57	\$ 10.51	\$ 1.94	22.64%
329		Floodlights w/poles HPS				
330		100W HPS FL 8,500L 137W 35' Pole	\$ 14.09	\$ 17.42	\$ 3.33	23.63%
331		250W HPS FL 23,200L 330W 35' pole	\$ 22.05	\$ 28.08	\$ 6.03	27.35%
332		400W HPS FL 50,000L 490W 35' pole	\$ 28.46	\$ 36.73	\$ 8.27	29.06%
333		1000W HPS FL 119,500L 1103W 40' pole	\$ 55.61	\$ 72.76	\$ 17.15	30.84%
334		1000W HPS FL 119,500L 1103W 50' pole	\$ 58.28	\$ 75.88	\$ 17.60	30.20%
335		Floodlights w/o-poles				
336		100W HPS FL 8,500L 137W 35' Pole	\$ 8.57	\$ 10.93	\$ 2.36	27.54%
337		250W HPS FL 23,200L 330W 35' pole	\$ 16.48	\$ 21.59	\$ 5.11	31.01%
338		400W HPS FL 45,000L 490W 35' pole	\$ 22.90	\$ 30.25	\$ 7.35	32.10%
339		1000W HPS FL 119,500L 1103W	\$ 49.62	\$ 65.79	\$ 16.17	32.59%
340		LED Floodlight Wood-Existing Pole				
341		10W-30W LED light (Equivalent to 100W HPS)	NEW	\$ 8.79	NEW	NEW
342		31W - 100W LED (Equivalent to 150W HPS)	\$ 9.21	\$ 11.26	\$ 2.05	22.26%
343		101W - 200W LED (Equivalent to 400W HPS)	\$ 13.16	\$ 16.49	\$ 3.33	25.30%
344		250W - 400W LED (Equivalent to 1000W HPS)	\$ 22.03	\$ 28.10	\$ 6.07	27.55%
345		LED Floodlight Wood-New Pole				
346		10W-30W LED light (Equivalent to 100W HPS)	NEW	\$ 11.05	NEW	NEW
347		31W - 100W LED (Equivalent to 150W HPS) - 35 ft. Pole	\$ 11.13	\$ 13.52	\$ 2.39	21.47%
348		101W - 200W LED (Equivalent to 400W HPS) - 35 ft. Pole	\$ 15.09	\$ 18.75	\$ 3.66	24.25%
349		250W - 400W LED (Equivalent to 1000W HPS) - 35 ft. Pole	\$ 23.96	\$ 30.37	\$ 6.41	26.75%
350		250W - 400W LED (Equivalent to 1000W HPS) - 40 ft. Pole	\$ 24.37	\$ 30.85	\$ 6.48	26.59%
351		Metal Halide w/poles				
352		400W MH FL 38000L 476W 35' pole	\$ 28.50	\$ 36.54	\$ 8.04	28.21%
353		1000W MH FL 115,000L 1100W 40' pole	\$ 55.29	\$ 72.36	\$ 17.07	30.87%
354		1000W MH FL 115,000L 1100W 50' pole	\$ 57.97	\$ 75.48	\$ 17.51	30.21%
355		Metal Halide w/o-poles				
356		400W MH FL 38000L 476W	\$ 22.94	\$ 30.05	\$ 7.11	30.99%
357		1000W MH FL 115,000L 1100W	\$ 49.32	\$ 65.39	\$ 16.07	32.58%
358		LED Floodlight Wood-New Embedded Pole for UG -Border				
359		250W - 400W LED (Equivalent to 1000W HPSV)	\$ 30.10	\$ 37.58	\$ 7.48	24.85%
360		2-250W - 400W LED (Equivalent to 1000W HPSV)	\$ 26.90	\$ 53.80	\$ 26.90	100.00%
361		LED Floodlight Wood-New Wood Pole for UG -Border				
362		250W - 400W LED (Equivalent to 1000W HPSV)	\$ 47.12	\$ 47.12	\$ -	0.00%
363		2-250W - 400W LED (Equivalent to 1000W HPSV)	\$ 43.93	\$ 56.04	\$ 12.11	27.57%
364						
365	Rate No. 15 - Miscellaneous Service Charges					
366		New Service Start - No Field Activity Required	\$ 3.00	\$ 4.75	\$ 1.75	58.33%
367		New Service Start - Field Activity Required (Standard)	\$ 10.25	\$ 3.50	\$ (6.75)	-65.85%
368		New Service Start - Field Activity Required (Non-Standard Rate)	\$ 16.00	\$ 22.50	\$ 6.50	40.63%
369		New Service Start - No Existing Meter (Standard Rate)	\$ 49.00	\$ 56.75	\$ 7.75	15.82%
370		New Service Start - No Existing Meter (Non-Standard Rate)	\$ 262.00	\$ 312.25	\$ 50.25	19.18%
371		Monthly Fee for Opt-Out Metering Service	\$ 6.72	\$ 10.00	\$ 3.28	48.81%
372		One-Time Fee for Opt-Out Service (Keep Existing Meter)	\$ 40.65	\$ 26.00	\$ (14.65)	-36.04%
373		One-Time Fee for Opt-Out Service (Digital Non-Communicating Mete	\$ 77.57	\$ 112.50	\$ 34.93	45.03%
374		One-Time Fee for Opt-Out Service (Digital Non-Communicating Mete	\$ 105.20	\$ 145.50	\$ 40.30	38.31%

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
375		Energy Diversion Charge	\$ 291.00	\$ 349.00	\$ 58.00	19.93%
376		Energy Diversion With Damage Charge	\$ 484.00	\$ 521.00	\$ 37.00	7.64%
377		Meter Seal Replacement Charge	\$ 11.00	\$ 14.25	\$ 3.25	29.55%
378		No Access to Equipment Charge - Field Activity Required	\$ 15.00	\$ 23.25	\$ 8.25	55.00%
379		No Access to Equipment Charge - Enhanced Field Activity Required	\$ 33.00	\$ 41.00	\$ 8.00	24.24%
380		"No Light" Service Call Charge (Standard Rate)	\$ 30.00	\$ 36.25	\$ 6.25	20.83%
381		"No Light" Service Call Charge (Non-Standard Rate)	\$ 253.00	\$ 304.00	\$ 51.00	20.16%
382		Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-phase)	\$ 21.50	\$ 4.75	\$ (16.75)	-77.91%
383		Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-phase)	\$ 35.00	\$ 22.50	\$ (12.50)	-35.71%
384		Non-Pay Reconnect Charge @ Pole (Up to 200 amps or single-phase)	\$ 157.00	\$ 80.50	\$ (76.50)	-48.73%
385		Pulse Metering Equipment Installation	\$ 277.00	\$ 280.25	\$ 3.25	1.17%
386		Pulse Metering Equipment Repair	\$ 77.00	\$ 92.50	\$ 15.50	20.13%
387		Returned Payment Charge	\$ 21.00	\$ 10.00	\$ (11.00)	-52.38%
388		Requested Meter Test Charge (Single Phase)	\$ 69.00	\$ 81.75	\$ 12.75	18.48%
389		Requested Meter Test Charge (Three Phase)	\$ 149.00	\$ 179.75	\$ 30.75	20.64%
390		Temporary Overhead Connection Charge	\$ 180.00	\$ 207.00	\$ 27.00	15.00%
391		Temporary Underground Connection Charge	\$ 180.00	\$ 207.00	\$ 27.00	15.00%
392		Unable to Connect Requested New Underground/Overhead Svc	\$ 77.00	\$ 86.75	\$ 9.75	12.66%
393		Facilities Rental Charge (Monthly)	0.7818%	1.3548%	0.5730%	73.29%
394		Special Billing Analysis Charge	\$ 74.00	\$ 43.25	\$ (30.75)	-41.55%
395		Non-Routine Miscellaneous Service Charge (AT COST)	0.0000%	0.0000%	0.0000%	---
396		Out of Cycle Meter Reading Charge (Standard)	\$ 8.75	\$ 3.00	\$ (5.75)	-65.71%
397		Out of Cycle Meter Reading Charge	\$ 14.00	\$ 23.00	\$ 9.00	64.29%
398		Facility Plus Rental Charge (Monthly) *NEW*	NEW	1.2193%	NEW	NEW
399		Transmission Facilities Charge (Monthly) *NEW*	NEW	1.0946%	NEW	NEW
400		Customer Initiated Lighting Reconnect/Disconnect *NEW*	NEW	\$ 205.75	NEW	NEW
401		Customer Initiated Lighting Reconnect/Disconnect Additional Time *N	NEW	\$ 139.75	NEW	NEW
402						
403	Rate 19 - Seasonal Agriculture Processing Service Rate					
404		Customer Charge, Per Meter	\$ 20.00	\$26.89	\$ 6.89	34.45%
405		Energy Charge (\$/kWh) Summer	\$ 0.12192	\$ 0.09528	\$ (0.02664)	-21.85%
406		Energy Charge (\$/kWh) Non-Summer	\$ 0.08379	\$ 0.08396	\$ 0.00017	0.20%
407						
408	Rate No. 21 - Supplementary Power Service / Cogeneration		As Per Current	As Per Proposed		
409			Applicable Rate	Applicable Rate		
410						
411	Rate No. 22 - Backup Power Service / Cogeneration		As Per Current	As Per Proposed		
412			Applicable Rate	Applicable Rate		
413		Secondary Delivery Service Charge per kW Up to 800kW	\$ 5.07	\$ 6.58	\$ 1.51	29.78%
414		Secondary Delivery Service Charge per kW in Excess of 800kW	\$ 5.40	\$ 5.05	\$ (0.35)	-6.48%
415		Primary Delivery Service Charge per kW Up to 800kW	\$ 3.94	\$ 4.65	\$ 0.71	18.02%
416		Primary Delivery Service Charge per kW in Excess of 800kW	\$ 4.04	\$ 4.21	\$ 0.17	4.21%
417		Interconnection Charge (% of interconnection capital costs)	4.8681%	5.4414%	0.5733%	11.78%
418						
419	Rate No. 23 - Maintenance Power Service / Cogeneration		As Per Current	As Per Proposed		
420			Applicable Rate	Applicable Rate		
421		Secondary Delivery Service Charge per kW Up to 800kW	\$ 5.07	\$ 6.58	\$ 1.51	29.78%
422		Secondary Delivery Service Charge per kW in Excess of 800kW	\$ 5.40	\$ 5.05	\$ (0.35)	-6.48%
423		Primary Delivery Service Charge per kW Up to 800kW	\$ 3.94	\$ 4.65	\$ 0.71	18.02%
424		Primary Delivery Service Charge per kW in Excess of 800kW	\$ 4.04	\$ 4.21	\$ 0.17	4.21%
425		Interconnection Charge (% of interconnection capital costs)	4.8681%	5.4414%	0.5733%	11.78%
426						
427	Rate No. 24 - Curtailable Power Service / Cogeneration		As Per Current	As Per Proposed		
428			Applicable Rate	Applicable Rate		
429		Secondary Delivery Service Charge per kW Up to 800kW	\$ 5.07	\$ 6.58	\$ 1.51	29.78%
430		Secondary Delivery Service Charge per kW in Excess of 800kW	\$ 5.40	\$ 5.05	\$ (0.35)	-6.48%
431		Primary Delivery Service Charge per kW Up to 800kW	\$ 3.94	\$ 4.65	\$ 0.71	18.02%
432		Primary Delivery Service Charge per kW in Excess of 800kW	\$ 4.04	\$ 4.21	\$ 0.17	4.21%
433		Interconnection Charge (% of interconnection capital costs)	4.8681%	5.4414%	0.5733%	11.78%
434						
435	Rate 25 - Outdoor Recreational Lighting Service Rate					
436		Customer Charge	\$ 18.00	\$15.15	\$ (2.85)	-15.83%
437		Energy Charge Summer (\$/kWh)	\$ 0.07936	\$ 0.12865	\$ 0.04929	62.11%
438		Energy Charge Non-Summer (\$/kWh)	\$ 0.07936	\$ 0.11016	\$ 0.03080	38.81%
439						
440	Rate 26 - State University Service Rate					
441		Customer Charge, Per Meter	\$ 135.00	\$3,887.11	\$ 3,752.11	2779.34%
442		Demand Charge (\$/kW) Summer	\$ 16.77	\$18.58	\$ 1.81	10.79%
443		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.12682	\$ 0.11327	\$ (0.01355)	-10.68%
444		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00459	\$ 0.00901	\$ 0.00442	96.30%
445		Demand Charge (\$/kW) Non-Summer	\$ 7.38	\$9.29	\$ 1.91	25.88%
446		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00459	\$ 0.00901	\$ 0.00442	96.30%
447						
448	Rate 29 - Noticed Interruptible Service for Large Power Service - Secondary Voltage					
449		Demand Charge (\$/kW)	\$ 3.94	\$ 6.01	\$ 2.07	52.54%

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Present Total Unit Rate	Phase 1 Proposed Total Unit Rate	Phase 1 Proposed to Present \$ Change	Phase 1 Proposed to Present % Change
450		Base Energy Rate (\$/kWh)	\$ 0.00767	\$ 0.01135	\$ 0.00368	48.02%
451	Rate 29 - Noticed Interruptible Service for Large Power Service - Primary Voltage					
452		Demand Charge (\$/kW)	\$ 2.79	\$ 4.61	\$ 1.82	65.23%
453		Base Energy Rate (\$/kWh)	\$ 0.00767	\$ 0.01135	\$ 0.00368	48.02%
454	Rate 29 - Noticed Interruptible Service for Large Power Service - Transmission Voltage					
455		Demand Charge (\$/kW)	NEW	\$ 2.56	NEW	NEW
456		Base Energy Rate (\$/kWh)	NEW	\$ 0.01135	NEW	NEW
457						
458	Rate 42 - Experimental Electric Vehicle Charging Rate					
459		Customer Charge - Combined Service, Per Meter	\$ 3.55	\$ 13.02	\$ 9.47	266.53%
460		Customer Charge - Single Service, Per Meter	\$ 3.55	\$ 17.30	\$ 13.75	387.02%
461		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.38167	\$ 0.91569	\$ 0.53401	139.91%
462		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.05816	\$ 0.05632	\$ (0.00184)	-3.17%
463		Time-Of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00764	\$ 0.01086	\$ 0.00321	42.03%
464		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.05816	\$ 0.05632	\$ (0.00184)	-3.17%
465		Time-Of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00764	\$ 0.01086	\$ 0.00321	42.03%
466						
467	Rate 42 - Experimental Electric Vehicle Charging Rate (15kW+)					
468		Customer Charge - Combined Service, Per Meter	NEW	\$ 13.02	NEW	NEW
469		Customer Charge - Single Service, Per Meter	NEW	\$ 17.30	NEW	NEW
470		Demand Charge, All Months	NEW	\$ 5.91	NEW	NEW
471		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.89090	NEW	NEW
472		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.03153	NEW	NEW
473		Time-Of-Day Super Off-Peak Energy Charge Summer (\$/kWh)	NEW	\$ 0.01086	NEW	NEW
474		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	NEW	\$ 0.03153	NEW	NEW
475		Time-Of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	NEW	\$ 0.01086	NEW	NEW

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Phase 1 Proposed Total Unit Rate	Phase 2 Proposed Total Unit Rate	Phase 2 Proposed to Phase 1 \$ Change	Phase 2 Proposed to Phase 1 % Change	Phase 2 Proposed to Present \$ Change	Phase 2 Proposed to Present % Change
1	Rate 1 - Residential Service Rate							
2	Customer Charge, Per Meter		\$ 14.56	\$ 19.17	\$ 4.61	31.66%	\$ 12.17	173.86%
3	Low Income Rider Customer Charge Credit		\$ (14.56)	\$ (19.17)	\$ (4.61)	31.66%	New	New
4	Energy Charge (\$/kWh) First 600 kWh Summer		\$ 0.09629	\$ 0.13024	\$ 0.03395	35.26%	\$ 0.05989	85.13%
5	Energy Charge (\$/kWh) All Other kWh Summer		\$ 0.14438	\$ 0.18089	\$ 0.03651	25.29%	\$ 0.07213	66.32%
6	Energy Charge (\$/kWh) Non-Summer		\$ 0.07257	\$ 0.09777	\$ 0.02520	34.73%	\$ 0.03961	68.11%
7								
8	OPTIONAL: Rate 1 - Residential Service Rate (TOD)							
9	Customer Charge, Per Meter		\$ 14.56	\$ 19.17	\$ 4.61	31.66%	\$ 12.17	173.86%
10	Low Income Rider Customer Charge Credit		\$ (14.56)	\$ (19.17)	\$ (4.61)	31.66%	New	New
11	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.25752	\$ 0.29270	\$ 0.03518	13.66%	\$ 0.07162	32.40%
12	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.08895	\$ 0.12413	\$ 0.03518	39.55%	\$ 0.06886	124.59%
13	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.07257	\$ 0.09777	\$ 0.02520	34.73%	\$ 0.03961	68.11%
14								
15	Rate 3 - Small General Service Rate (Standard Rate)							
16	Customer Charge, Per Meter		\$ 17.17	\$ 17.17	\$ -	0.00%	\$ 3.17	22.64%
17	Demand Charge (\$/kW) Summer		\$ 19.54	\$ 19.54	\$ -	0.00%	\$ 0.80	4.27%
18	Energy Charge (\$/kWh) Summer		\$ 0.04957	\$ 0.04957	\$ -	0.00%	\$ 0.00988	24.89%
19	Demand Charge (\$/kW) Non-Summer		\$ 11.59	\$ 11.59	\$ -	0.00%	\$ (2.42)	-17.27%
20	Energy Charge (\$/kWh) Non-Summer		\$ 0.02416	\$ 0.02416	\$ -	0.00%	\$ 0.01258	108.64%
21								
22	Rate 3 - Small General Service Rate (Alternative Rate)							
23	Customer Charge, Per Meter		\$ 17.17	\$ 17.17	\$ -	0.00%	\$ 3.17	22.64%
24	Energy Charge (\$/kWh) Summer		\$ 0.13077	\$ 0.13077	\$ -	0.00%	\$ 0.02094	19.07%
25	Energy Charge (\$/kWh) Non-Summer		\$ 0.07496	\$ 0.07496	\$ -	0.00%	\$ 0.00013	0.17%
26								
27	OPTIONAL: Rate 3 - Small General Service Rate (TOD Rate for Standard Rate)							
28	Customer Charge, Per Meter		\$ 17.17	\$ 17.17	\$ -	0.00%	\$ 3.17	22.64%
29	Demand Charge (\$/kW) Summer		\$ 19.54	\$ 19.54	\$ -	0.00%	\$ 1.74	9.78%
30	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.16746	\$ 0.16746	\$ -	0.00%	\$ (0.02931)	-14.90%
31	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.02416	\$ 0.02416	\$ -	0.00%	\$ 0.01173	94.37%
32	Demand Charge (\$/kW) Non-Summer		\$ 11.59	\$ 11.59	\$ -	0.00%	\$ (1.72)	-12.92%
33	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02416	\$ 0.02416	\$ -	0.00%	\$ 0.01065	78.83%
34								
35	OPTIONAL: Rate 3 - Small General Service Rate (TOD Rate for Alternative Rate)							
36	Customer Charge, Per Meter		\$ 17.17	\$ 17.17	\$ -	0.00%	\$ 3.17	22.64%
37	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.26013	\$ 0.26013	\$ -	0.00%	\$ (0.06230)	-19.32%
38	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.10535	\$ 0.10535	\$ -	0.00%	\$ 0.03650	53.01%
39	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.07496	\$ 0.07496	\$ -	0.00%	\$ 0.00013	0.17%
40								
41	OPTIONAL: Rate 3 - Small General Service Rate (Experimental Off-Peak Demand Rate)							
42	Customer Charge, Per Meter		\$ 17.17	\$ 17.17	\$ -	0.00%	NEW	NEW
43	Demand Charge (\$/kW) Summer, On-Peak		\$ 13.50	\$ 13.50	\$ -	0.00%	NEW	NEW
44	Demand Charge (\$/kW) Summer, Off-Peak		\$ 7.76	\$ 7.76	\$ -	0.00%	NEW	NEW
45	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.23648	\$ 0.23648	\$ -	0.00%	NEW	NEW
46	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.02416	\$ 0.02416	\$ -	0.00%	NEW	NEW
47	Demand Charge (\$/kW) Non-Summer		\$ 11.59	\$ 11.59	\$ -	0.00%	NEW	NEW
48	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02416	\$ 0.02416	\$ -	0.00%	NEW	NEW
49								
50	Rate 4 - General Service Rate - Secondary Voltage							
51	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	\$ 78.68	302.62%
52	Demand Charge (\$/kW) Summer		\$ 25.44	\$ 25.44	\$ -	0.00%	\$ 5.59	28.16%
53	Energy Charge (\$/kWh) Summer		\$ 0.04278	\$ 0.04278	\$ -	0.00%	\$ 0.01380	47.62%
54	Demand Charge (\$/kW) Non-Summer		\$ 12.67	\$ 12.67	\$ -	0.00%	\$ (0.52)	-3.94%
55	Energy Charge (\$/kWh) Non-Summer		\$ 0.02010	\$ 0.02010	\$ -	0.00%	\$ 0.01049	109.16%
56								
57	Rate 4 - General Service Rate - Primary Voltage							
58	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	\$ 78.68	302.62%
59	Demand Charge (\$/kW) Summer		\$ 23.29	\$ 23.29	\$ -	0.00%	\$ 4.55	24.28%
60	Energy Charge (\$/kWh) Summer		\$ 0.04278	\$ 0.04278	\$ -	0.00%	\$ 0.01380	47.62%
61	Demand Charge (\$/kW) Non-Summer		\$ 10.52	\$ 10.52	\$ -	0.00%	\$ (1.50)	-12.48%
62	Energy Charge (\$/kWh) Non-Summer		\$ 0.02010	\$ 0.02010	\$ -	0.00%	\$ 0.01049	109.16%
63								
64	Rate 4 - General Service Rate - Transmission Voltage							
65	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	\$ 78.68	302.62%
66	Demand Charge (\$/kW) Summer		\$ 20.49	\$ 20.49	\$ -	0.00%	\$ 6.45	45.94%
67	Energy Charge (\$/kWh) Summer		\$ 0.04278	\$ 0.04278	\$ -	0.00%	\$ 0.01380	47.62%
68	Demand Charge (\$/kW) Non-Summer		\$ 7.72	\$ 7.72	\$ -	0.00%	\$ (0.27)	-3.38%
69	Energy Charge (\$/kWh) Non-Summer		\$ 0.02010	\$ 0.02010	\$ -	0.00%	\$ 0.01049	109.16%
70								
71	OPTIONAL: Rate 4 - General Service Rate - Secondary Voltage (TOD)							
72	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	\$ 78.68	302.62%
73	Demand Charge (\$/kW) Summer		\$ 25.44	\$ 25.44	\$ -	0.00%	\$ 6.58	34.89%
74	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.17739	\$ 0.17739	\$ -	0.00%	\$ 0.02638	17.47%
75	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01975	\$ 0.01975	\$ -	0.00%	\$ 0.00964	95.35%
76	Demand Charge (\$/kW) Non-Summer		\$ 12.67	\$ 12.67	\$ -	0.00%	\$ 0.14	1.12%
77	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02010	\$ 0.02010	\$ -	0.00%	\$ 0.00911	82.89%
78								
79	OPTIONAL: Rate 4 - General Service Rate - Primary Voltage (TOD)							
80	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	\$ 78.68	302.62%
81	Demand Charge (\$/kW) Summer		\$ 23.29	\$ 23.29	\$ -	0.00%	\$ 5.49	30.84%
82	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.18110	\$ 0.18110	\$ -	0.00%	\$ 0.03112	20.75%
83	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.02332	\$ 0.02332	\$ -	0.00%	\$ 0.01350	137.47%
84	Demand Charge (\$/kW) Non-Summer		\$ 10.52	\$ 10.52	\$ -	0.00%	\$ (0.90)	-7.88%
85	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02010	\$ 0.02010	\$ -	0.00%	\$ 0.00943	88.38%
86								
87	OPTIONAL: Rate 4 - General Service Rate - Transmission Voltage (TOD)							
88	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	\$ 78.68	302.62%
89	Demand Charge (\$/kW) Summer		\$ 20.49	\$ 20.49	\$ -	0.00%	\$ 7.15	53.60%
90	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.16804	\$ 0.16804	\$ -	0.00%	\$ 0.01899	12.74%
91	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.02332	\$ 0.02332	\$ -	0.00%	\$ 0.01383	145.73%
92	Demand Charge (\$/kW) Non-Summer		\$ 7.72	\$ 7.72	\$ -	0.00%	\$ 0.13	1.71%
93	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02010	\$ 0.02010	\$ -	0.00%	\$ 0.00978	94.77%
94								

Line	Description	Rate Components	Phase 1 Proposed Total Unit Rate	Phase 2 Proposed Total Unit Rate	Phase 2 Proposed to Phase 1 \$ Change	Phase 2 Proposed to Phase 1 % Change	Phase 2 Proposed to Present \$ Change	Phase 2 Proposed to Present % Change
95	OPTIONAL: Rate 4 - General Service Rate (Experimental Off-Peak Demand Rate)							
96	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	NEW	NEW
97	Demand Charge (\$/kW) Summer, On-Peak		\$ 17.53	\$ 17.53	\$ -	0.00%	NEW	NEW
98	Demand Charge (\$/kW) Summer, Off-Peak		\$ 11.79	\$ 11.79	\$ -	0.00%	NEW	NEW
99	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.23207	\$ 0.23207	\$ -	0.00%	NEW	NEW
100	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01975	\$ 0.01975	\$ -	0.00%	NEW	NEW
101	Demand Charge (\$/kW) Non-Summer		\$ 12.67	\$ 12.67	\$ -	0.00%	NEW	NEW
102	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02010	\$ 0.02010	\$ -	0.00%	NEW	NEW
103								
104	OPTIONAL: Rate 4 - General Service Rate (Experimental TOD Demand Rate) - Secondary Voltage							
105	Customer Charge, Per Meter		\$ 104.68	\$ 104.68	\$ -	0.00%	NEW	NEW
106	Demand Charge (\$/kW) Summer, On-Peak		\$ 26.20	\$ 26.20	\$ -	0.00%	NEW	NEW
107	Demand Charge (\$/kW) Summer, Off-Peak		\$ 20.46	\$ 20.46	\$ -	0.00%	NEW	NEW
108	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.25918	\$ 0.25918	\$ -	0.00%	NEW	NEW
109	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01975	\$ 0.01975	\$ -	0.00%	NEW	NEW
110	Demand Charge (\$/kW) Non-Summer		\$ 12.67	\$ 12.67	\$ -	0.00%	NEW	NEW
111	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02010	\$ 0.02010	\$ -	0.00%	NEW	NEW
112								
113	Rate 5 - Irrigation Service Rate							
114	Customer Charge, Per Meter		\$ 18.67	\$ 18.67	\$ -	0.00%	\$ (1.33)	-6.65%
115	Energy Charge (\$/kWh) Summer		\$ 0.09320	\$ 0.11731	\$ 0.02411	25.87%	\$ 0.03944	50.65%
116	Energy Charge (\$/kWh) Non-Summer		\$ 0.07825	\$ 0.09937	\$ 0.02112	26.99%	\$ 0.04472	81.83%
117								
118	OPTIONAL: Rate 5 - Irrigation Service Rate (TOD)							
119	Customer Charge, Per Meter		\$ 18.67	\$ 18.67	\$ -	0.00%	\$ (1.33)	-6.65%
120	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.22606	\$ 0.25008	\$ 0.02402	10.63%	\$ (0.00651)	-2.54%
121	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.07191	\$ 0.09593	\$ 0.02402	33.40%	\$ 0.04565	90.79%
122	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.07825	\$ 0.09937	\$ 0.02112	26.99%	\$ 0.04472	81.83%
123								
124	Rate 7 - City and County Service							
125	Customer Charge, Per Meter		\$ 17.78	\$ 17.78	\$ -	0.00%	\$ 0.28	1.60%
126	Demand Charge (\$/kW) Summer		\$ 23.83	\$ 23.83	\$ -	0.00%	\$ 9.06	61.34%
127	Energy Charge (\$/kWh) Summer		\$ 0.05130	\$ 0.05130	\$ -	0.00%	\$ 0.01481	40.59%
128	Demand Charge (\$/kW) Non-Summer		\$ 14.58	\$ 14.58	\$ -	0.00%	\$ 4.62	46.39%
129	Energy Charge (\$/kWh) Non-Summer		\$ 0.02390	\$ 0.02390	\$ -	0.00%	\$ 0.00224	10.34%
130								
131	OPTIONAL: Rate 7 - City and County Service (TOD)							
132	Customer Charge, Per Meter		\$ 17.78	\$ 17.78	\$ -	0.00%	\$ 0.28	1.60%
133	Demand Charge (\$/kW) Summer		\$ 23.83	\$ 23.83	\$ -	0.00%	\$ 9.80	69.85%
134	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.20504	\$ 0.20504	\$ -	0.00%	\$ 0.05457	36.27%
135	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.02390	\$ 0.02390	\$ -	0.00%	\$ 0.00275	13.01%
136	Demand Charge (\$/kW) Non-Summer		\$ 14.58	\$ 14.58	\$ -	0.00%	\$ 5.12	54.12%
137	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.02390	\$ 0.02390	\$ -	0.00%	\$ 0.00091	3.97%
138								
139	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage							
140	Customer Charge, Per Meter		\$ 23.11	\$ 23.11	\$ -	0.00%	\$ 3.11	15.55%
141	Energy Charge (\$/kWh) Summer Secondary		\$ 0.08217	\$ 0.08217	\$ -	0.00%	\$ 0.02211	36.81%
142	Energy Charge (\$/kWh) Non-Summer Secondary		\$ 0.05190	\$ 0.05190	\$ -	0.00%	\$ 0.00763	17.24%
143								
144	Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage							
145	Customer Charge, Per Meter		\$ 23.11	\$ 23.11	\$ -	0.00%	\$ 3.11	15.55%
146	Energy Charge (\$/kWh) Summer Primary		\$ 0.07750	\$ 0.07750	\$ -	0.00%	\$ 0.01984	34.41%
147	Energy Charge (\$/kWh) Non-Summer Primary		\$ 0.04723	\$ 0.04723	\$ -	0.00%	\$ 0.00704	17.52%
148								
149	OPTIONAL: Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Secondary Voltage (TOD)							
150	Customer Charge, Per Meter		\$ 23.11	\$ 23.11	\$ -	0.00%	\$ 3.11	15.55%
151	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.23793	\$ 0.23793	\$ -	0.00%	\$ 0.02673	12.66%
152	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.06223	\$ 0.06223	\$ -	0.00%	\$ 0.02150	52.79%
153	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.05190	\$ 0.05190	\$ -	0.00%	\$ 0.00763	17.24%
154								
155	OPTIONAL: Rate 8 - Water, Sewage, Storm Sewage Pumping and Sewage Disposal Rate - Primary Voltage (TOD)							
156	Customer Charge, Per Meter		\$ 23.11	\$ 23.11	\$ -	0.00%	\$ 3.11	15.55%
157	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.23207	\$ 0.23207	\$ -	0.00%	\$ 0.01303	5.95%
158	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.05702	\$ 0.05702	\$ -	0.00%	\$ 0.02005	54.23%
159	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.04723	\$ 0.04723	\$ -	0.00%	\$ 0.00704	17.52%
160								
161	Rate 9 - Large Power Service Rate - Secondary Voltage							
162	Customer Charge, Per Meter		\$ 1,477.02	\$ 1,477.02	\$ -	0.00%	\$ 1,350.02	1063.01%
163	Demand Charge (\$/kW) Summer		\$ 21.95	\$ 21.95	\$ -	0.00%	\$ (1.47)	-6.28%
164	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.14542	\$ 0.14542	\$ -	0.00%	\$ (0.00524)	-3.48%
165	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00511	81.89%
166	Demand Charge (\$/kW) Non-Summer		\$ 16.19	\$ 16.19	\$ -	0.00%	\$ 4.81	42.27%
167	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00511	81.89%
168								
169	Rate 9 - Large Power Service Rate - Primary Voltage							
170	Customer Charge, Per Meter		\$ 1,477.02	\$ 1,477.02	\$ -	0.00%	\$ 1,350.02	1063.01%
171	Demand Charge (\$/kW) Summer		\$ 20.26	\$ 20.26	\$ -	0.00%	\$ (2.85)	-12.33%
172	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.14031	\$ 0.14031	\$ -	0.00%	\$ (0.01035)	-6.87%
173	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00511	81.89%
174	Demand Charge (\$/kW) Non-Summer		\$ 14.50	\$ 14.50	\$ -	0.00%	\$ 3.41	30.75%
175	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00511	81.89%
176								
177	Rate 9 - Large Power Service Rate - Transmission Voltage							
178	Customer Charge, Per Meter		\$ 1,477.02	\$ 1,477.02	\$ -	0.00%	\$ 1,350.02	1063.01%
179	Demand Charge (\$/kW) Summer		\$ 17.72	\$ 17.72	\$ -	0.00%	\$ (2.74)	-13.39%
180	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.11699	\$ 0.11699	\$ -	0.00%	\$ (0.03367)	-22.35%
181	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00511	81.89%
182	Demand Charge (\$/kW) Non-Summer		\$ 11.96	\$ 11.96	\$ -	0.00%	\$ 2.88	31.72%
183	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00511	81.89%
184								
185	Rate 10 - Military Research and Development Power Rate - Option A							
186	Customer Charge, Per Meter		\$ 3,205.35	\$ 3,205.35	\$ -	0.00%	\$ 2,985.35	1356.98%
187	Demand Charge (\$/kW) Summer		\$ 23.81	\$ 23.81	\$ -	0.00%	\$ 4.21	21.48%
188	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.14039	\$ 0.14039	\$ -	0.00%	\$ 0.00268	1.95%
189	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01104	\$ 0.01104	\$ -	0.00%	\$ 0.00668	153.21%

Line	Description	Rate Components	Phase 1 Proposed Total Unit Rate	Phase 2 Proposed Total Unit Rate	Phase 2 Proposed to Phase 1 \$ Change	Phase 2 Proposed to Phase 1 % Change	Phase 2 Proposed to Present \$ Change	Phase 2 Proposed to Present % Change
190		Demand Charge (\$/kW) Non-Summer	\$ 10.76	\$ 10.76	\$ -	0.00%	\$ 1.32	13.98%
191		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.01104	\$ 0.01104	\$ -	0.00%	\$ 0.00668	153.21%
192								
193	Rate 10 - Military Research and Development Power Rate - Option B							
194		Customer Charge, Per Meter	\$ 2,326.99	\$ 3,119.13	\$ 792.14	34.04%	\$ 2,899.13	1317.79%
195		Demand Charge (\$/kW) Summer	\$ 18.29	\$ 23.50	\$ 5.21	28.49%	\$ 10.05	74.72%
196		Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)	\$ 0.09885	\$ 0.13250	\$ 0.03365	34.04%	\$ 0.01270	10.60%
197		Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)	\$ 0.00764	\$ 0.01024	\$ 0.00260	34.03%	\$ 0.00884	631.43%
198		Demand Charge (\$/kW) Non-Summer	\$ 8.10	\$ 11.49	\$ 3.39	41.85%	\$ 3.32	40.64%
199		Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.00764	\$ 0.01024	\$ 0.00260	34.03%	\$ 0.00884	631.43%
200								
201	Rate 11 - Street Lighting Service Rate							
202		O.H. Wiring System Wood						
203		175W MV 7,000 L - 195 Watts	\$ 15.09	\$ 15.09	\$ -	0.00%	\$ 0.41	2.79%
204		250W MV 11,000 L - 275 Watts	\$ 17.85	\$ 17.85	\$ -	0.00%	\$ (0.37)	-2.03%
205		400W MV 20,000 L - 450 Watts	\$ 24.77	\$ 24.77	\$ -	0.00%	\$ (1.12)	-4.33%
206		150W HPS 14,400 L - 193 Watts	\$ 15.24	\$ 15.24	\$ -	0.00%	\$ 0.48	3.25%
207		250W HPS 23,200 L - 313 Watts	\$ 19.73	\$ 19.73	\$ -	0.00%	\$ (0.57)	-2.81%
208		400W HPS 45,000 L - 485 Watts	\$ 26.75	\$ 26.75	\$ -	0.00%	\$ (1.21)	-4.33%
209		31W - 50W LED (Equivalent to 150W HPS)	\$ 10.56	\$ 10.56	\$ -	0.00%	\$ 2.16	25.71%
210		51W - 100W LED (Equivalent to 250W HPS)	\$ 13.26	\$ 13.26	\$ -	0.00%	\$ 2.24	20.33%
211		O.H. Wiring Sys Met Poles Co.Owned						
212		150W HPS 14,400 L - 193 Watts	\$ 20.05	\$ 20.05	\$ -	0.00%	\$ 1.81	9.92%
213		250W HPS 23,200 L - 313 Watts	\$ 24.54	\$ 24.54	\$ -	0.00%	\$ 0.75	3.15%
214		400W HPS 45,000 L - 485 Watts	\$ 34.00	\$ 34.00	\$ -	0.00%	\$ 0.07	0.21%
215		31W - 50W LED (Equivalent to 150W HPS)	\$ 13.90	\$ 13.90	\$ -	0.00%	\$ 3.08	28.47%
216		51W - 100W LED (Equivalent to 250W HPS)	\$ 16.61	\$ 16.61	\$ -	0.00%	\$ 3.17	23.59%
217		U.G. Wiring Sys Met Poles Co Owned						
218		150W HPS 14,400 L - 193 Watts	\$ 25.28	\$ 25.28	\$ -	0.00%	\$ 3.27	14.86%
219		250W HPS 23,200 L - 313 Watts	\$ 29.76	\$ 29.76	\$ -	0.00%	\$ 2.17	7.87%
220		400W HPS 45,000 L - 485 Watts	\$ 36.16	\$ 36.16	\$ -	0.00%	\$ 0.67	1.89%
221		31W - 50W LED (Equivalent to 150W HPS)	\$ 18.43	\$ 18.43	\$ -	0.00%	\$ 4.35	30.89%
222		51W - 100W LED (Equivalent to 250W HPS)	\$ 21.13	\$ 21.13	\$ -	0.00%	\$ 4.42	26.45%
223		U.G. Wiring System on Wood Poles						
224		150W HPS 14,400 L - 193 Watts	\$ 17.76	\$ 17.76	\$ -	0.00%	\$ 1.15	6.92%
225		250W HPS 23,200 L - 313 Watts	\$ 22.24	\$ 22.24	\$ -	0.00%	\$ 0.11	0.50%
226		400W HPS 45,000 L - 485 Watts	\$ 28.46	\$ 28.46	\$ -	0.00%	\$ (1.29)	-4.34%
227		31W - 50W LED (Equivalent to 150W HPS)	\$ 14.28	\$ 14.28	\$ -	0.00%	\$ 3.19	28.76%
228		51W - 100W LED (Equivalent to 250W HPS)	\$ 16.98	\$ 16.98	\$ -	0.00%	\$ 3.27	23.85%
229		U.G. Wiring System City Owned						
230		175W MV 7,000 L - 195 Watts	\$ 3.61	\$ 3.61	\$ -	0.00%	\$ (0.16)	-4.24%
231		400W MV 20,000 L - 450 Watts	\$ 8.34	\$ 8.34	\$ -	0.00%	\$ (0.38)	-4.36%
232		150W HPS 14,400 L - 175 Watts	\$ 3.23	\$ 3.23	\$ -	0.00%	\$ (0.15)	-4.44%
233		180W LPS 19,800 L - 250 Watts	\$ 4.62	\$ 4.62	\$ -	0.00%	\$ (0.21)	-4.35%
234		250W HPS 23,200 L - 313 Watts	\$ 5.79	\$ 5.79	\$ -	0.00%	\$ (0.26)	-4.30%
235		250W LPS 33,000L - 365 Watts	\$ 6.74	\$ 6.74	\$ -	0.00%	\$ (0.31)	-4.40%
236		400W HPS 45,000 L - 485 Watts	\$ 8.95	\$ 8.95	\$ -	0.00%	\$ (0.41)	-4.38%
237	Non-Company-Owned - Co O&M - LED - Wood							
238		1W-20W LED (SECONDARY LIGHTING ONLY)	\$ 12.32	\$ 12.32	\$ -	0.00%	NEW	NEW
239		21W-30W LED (SECONDARY LIGHTING ONLY)	\$ 12.83	\$ 12.83	\$ -	0.00%	NEW	NEW
240		31W-40W LED (SECONDARY LIGHTING ONLY)	\$ 13.16	\$ 13.16	\$ -	0.00%	NEW	NEW
241		41W-50W LED (SECONDARY LIGHTING ONLY)	\$ 13.50	\$ 13.50	\$ -	0.00%	NEW	NEW
242		51W-60W LED (SECONDARY LIGHTING ONLY)	\$ 13.91	\$ 13.91	\$ -	0.00%	NEW	NEW
243		61W-70W LED (SECONDARY LIGHTING ONLY)	\$ 14.25	\$ 14.25	\$ -	0.00%	NEW	NEW
244		71W-80W LED (SECONDARY LIGHTING ONLY)	\$ 15.58	\$ 15.58	\$ -	0.00%	NEW	NEW
245		81W-90W LED (SECONDARY LIGHTING ONLY)	\$ 15.92	\$ 15.92	\$ -	0.00%	NEW	NEW
246		91W-100W LED (SECONDARY LIGHTING ONLY)	\$ 16.99	\$ 16.99	\$ -	0.00%	NEW	NEW
247		101W-110W LED (SECONDARY LIGHTING ONLY)	\$ 17.34	\$ 17.34	\$ -	0.00%	NEW	NEW
248		111W-130W LED (SECONDARY LIGHTING ONLY)	\$ 18.89	\$ 18.89	\$ -	0.00%	NEW	NEW
249		131W-150W LED (SECONDARY LIGHTING ONLY)	\$ 19.56	\$ 19.56	\$ -	0.00%	NEW	NEW
250		151W-170W LED (SECONDARY LIGHTING ONLY)	\$ 20.24	\$ 20.24	\$ -	0.00%	NEW	NEW
251		171W-190W LED (SECONDARY LIGHTING ONLY)	\$ 20.54	\$ 20.54	\$ -	0.00%	NEW	NEW
252		191W-210W LED (SECONDARY LIGHTING ONLY)	\$ 21.21	\$ 21.21	\$ -	0.00%	NEW	NEW
253		211W-230W LED (SECONDARY LIGHTING ONLY)	\$ 21.89	\$ 21.89	\$ -	0.00%	NEW	NEW
254		231W-250W LED (SECONDARY LIGHTING ONLY)	\$ 22.95	\$ 22.95	\$ -	0.00%	NEW	NEW
255		251W-270W LED (SECONDARY LIGHTING ONLY)	\$ 23.63	\$ 23.63	\$ -	0.00%	NEW	NEW
256		271W-300W LED (SECONDARY LIGHTING ONLY)	\$ 24.47	\$ 24.47	\$ -	0.00%	NEW	NEW
257	Non-Company-Owned - Co O&M - LED - Metal							
258		1W-20W LED (SECONDARY LIGHTING ONLY)	\$ 26.42	\$ 26.42	\$ -	0.00%	NEW	NEW
259		21W-30W LED (SECONDARY LIGHTING ONLY)	\$ 26.93	\$ 26.93	\$ -	0.00%	NEW	NEW
260		31W-40W LED (SECONDARY LIGHTING ONLY)	\$ 27.27	\$ 27.27	\$ -	0.00%	NEW	NEW
261		41W-50W LED (SECONDARY LIGHTING ONLY)	\$ 27.61	\$ 27.61	\$ -	0.00%	NEW	NEW
262		51W-60W LED (SECONDARY LIGHTING ONLY)	\$ 28.01	\$ 28.01	\$ -	0.00%	NEW	NEW
263		61W-70W LED (SECONDARY LIGHTING ONLY)	\$ 28.36	\$ 28.36	\$ -	0.00%	NEW	NEW
264		71W-80W LED (SECONDARY LIGHTING ONLY)	\$ 29.69	\$ 29.69	\$ -	0.00%	NEW	NEW
265		81W-90W LED (SECONDARY LIGHTING ONLY)	\$ 30.03	\$ 30.03	\$ -	0.00%	NEW	NEW
266		91W-100W LED (SECONDARY LIGHTING ONLY)	\$ 31.09	\$ 31.09	\$ -	0.00%	NEW	NEW
267		101W-110W LED (SECONDARY LIGHTING ONLY)	\$ 31.44	\$ 31.44	\$ -	0.00%	NEW	NEW
268		111W-130W LED (SECONDARY LIGHTING ONLY)	\$ 33.00	\$ 33.00	\$ -	0.00%	NEW	NEW
269		131W-150W LED (SECONDARY LIGHTING ONLY)	\$ 33.67	\$ 33.67	\$ -	0.00%	NEW	NEW
270		151W-170W LED (SECONDARY LIGHTING ONLY)	\$ 34.35	\$ 34.35	\$ -	0.00%	NEW	NEW
271		171W-190W LED (SECONDARY LIGHTING ONLY)	\$ 34.64	\$ 34.64	\$ -	0.00%	NEW	NEW
272		191W-210W LED (SECONDARY LIGHTING ONLY)	\$ 35.32	\$ 35.32	\$ -	0.00%	NEW	NEW
273		211W-230W LED (SECONDARY LIGHTING ONLY)	\$ 36.00	\$ 36.00	\$ -	0.00%	NEW	NEW
274		231W-250W LED (SECONDARY LIGHTING ONLY)	\$ 37.05	\$ 37.05	\$ -	0.00%	NEW	NEW
275		251W-270W LED (SECONDARY LIGHTING ONLY)	\$ 37.73	\$ 37.73	\$ -	0.00%	NEW	NEW
276		271W-300W LED (SECONDARY LIGHTING ONLY)	\$ 38.57	\$ 38.57	\$ -	0.00%	NEW	NEW
277	ENERGY ONLY - LED							
278		1W-20W LED	\$ 0.17	\$ 0.17	\$ -	0.00%	NEW	NEW
279		21W-30W LED	\$ 0.41	\$ 0.41	\$ -	0.00%	\$ (0.08)	-16.33%
280		31W-40W LED	\$ 0.58	\$ 0.58	\$ -	0.00%	\$ (0.10)	-14.71%
281		41W-50W LED	\$ 0.74	\$ 0.74	\$ -	0.00%	\$ (0.14)	-15.91%
282		51W-60W LED	\$ 0.91	\$ 0.91	\$ -	0.00%	\$ (0.16)	-14.95%
283		61W-70W LED	\$ 1.07	\$ 1.07	\$ -	0.00%	\$ (0.19)	-15.08%
284		71W-80W LED	\$ 1.24	\$ 1.24	\$ -	0.00%	\$ (0.21)	-14.48%

Line	Description	Rate Components	Phase 1 Proposed Total Unit Rate	Phase 2 Proposed Total Unit Rate	Phase 2 Proposed to Phase 1 \$ Change	Phase 2 Proposed to Phase 1 % Change	Phase 2 Proposed to Present \$ Change	Phase 2 Proposed to Present % Change
285		81W-90W LED	\$ 1.40	\$ 1.40	\$ -	0.00%	\$ (0.24)	-14.63%
286		91W-100W LED	\$ 1.57	\$ 1.57	\$ -	0.00%	\$ (0.26)	-14.21%
287		101W-110W LED	\$ 1.73	\$ 1.73	\$ -	0.00%	\$ (0.29)	-14.36%
288		111W-130W LED	\$ 1.98	\$ 1.98	\$ -	0.00%	\$ (0.33)	-14.29%
289		131W-150W LED	\$ 2.31	\$ 2.31	\$ -	0.00%	\$ (0.38)	-14.13%
290		151W-170W LED	\$ 2.64	\$ 2.64	\$ -	0.00%	\$ (0.42)	-13.73%
291		171W-190W LED	\$ 2.97	\$ 2.97	\$ -	0.00%	\$ (0.47)	-13.66%
292		191W-210W LED	\$ 3.30	\$ 3.30	\$ -	0.00%	\$ (0.52)	-13.61%
293		211W-230W LED	\$ 3.63	\$ 3.63	\$ -	0.00%	\$ (0.57)	-13.57%
294		231W-250W LED	\$ 3.96	\$ 3.96	\$ -	0.00%	\$ (0.62)	-13.54%
295		251W-270W LED	\$ 4.29	\$ 4.29	\$ -	0.00%	\$ (0.67)	-13.51%
296		271W-300W LED	\$ 4.71	\$ 4.71	\$ -	0.00%	NEW	NEW
297		301W-330W LED	\$ 5.20	\$ 5.20	\$ -	0.00%	NEW	NEW
298		331W-360W LED	\$ 5.70	\$ 5.70	\$ -	0.00%	NEW	NEW
299		361W-390W LED	\$ 6.19	\$ 6.19	\$ -	0.00%	NEW	NEW
300		391W-420W LED	\$ 6.69	\$ 6.69	\$ -	0.00%	NEW	NEW
301		421W-450W LED	\$ 7.18	\$ 7.18	\$ -	0.00%	NEW	NEW
302		451W-480W LED	\$ 7.68	\$ 7.68	\$ -	0.00%	NEW	NEW
303		481W-510W LED	\$ 8.18	\$ 8.18	\$ -	0.00%	NEW	NEW
304		511W-540W LED	\$ 8.67	\$ 8.67	\$ -	0.00%	NEW	NEW
305		541W-570W LED	\$ 9.17	\$ 9.17	\$ -	0.00%	NEW	NEW
306		Metered Installations						
307		Customer Charge	\$ 8.08	\$ 8.08	\$ -	0.00%	\$ (5.92)	-42.29%
308		Energy Charge (\$/kWh)	\$ 0.04636	\$ 0.04636	\$ -	0.00%	\$ 0.02	50.52%
309								
310		Rate 12 - Private Area Lighting Rate						
311		O.H. Wiring System Wood-New Pole						
312		175W MV 7,000 L - 195 Watts	\$ 19.68	\$ 24.48	\$ 4.80	24.39%	\$ 8.78	55.92%
313		250W MV 11,000 L - 275 Watts	\$ 24.17	\$ 30.62	\$ 6.45	26.69%	\$ 11.58	60.82%
314		400W MV 20,000 L - 460 Watts	\$ 34.46	\$ 44.74	\$ 10.28	29.83%	\$ 18.04	67.57%
315		100W HPS 8,500 L - 124 Watts	\$ 15.94	\$ 19.29	\$ 3.35	21.02%	\$ 6.39	49.53%
316		250W HPS 23,200 L - 313 Watts	\$ 26.89	\$ 34.19	\$ 7.30	27.15%	\$ 13.06	61.81%
317		150W HPS 14,400 L - 193 Watts	\$ 19.80	\$ 24.57	\$ 4.77	24.09%	\$ 8.79	55.70%
318		400W HPS 45,000 L - 485 Watts	\$ 36.62	\$ 47.48	\$ 10.86	29.66%	\$ 19.09	67.24%
319		31W - 100W LED (Equivalent to 150W HPS)	\$ 12.81	\$ 14.95	\$ 2.14	16.71%	\$ 4.43	42.11%
320		O.H. Wiring System Wood-Existing Pole						
321		175W MV 7,000 L - 195 Watts	\$ 13.16	\$ 17.39	\$ 4.23	32.14%	\$ 7.28	72.01%
322		250W MV 11,000 L - 275 Watts	\$ 17.64	\$ 23.53	\$ 5.89	33.39%	\$ 10.08	74.94%
323		400W MV 20,000 L - 460 Watts	\$ 27.94	\$ 37.65	\$ 9.71	34.75%	\$ 16.54	78.35%
324		100W HPS 8,500 L - 124 Watts	\$ 9.42	\$ 12.20	\$ 2.78	29.51%	\$ 4.86	66.21%
325		250W HPS 23,200 L - 313 Watts	\$ 20.37	\$ 27.10	\$ 6.73	33.04%	\$ 11.56	74.39%
326		150W HPS 14,400 L - 193 Watts	\$ 13.27	\$ 17.49	\$ 4.22	31.80%	\$ 7.28	71.30%
327		400W HPS 45,000 L - 485 Watts	\$ 29.61	\$ 39.86	\$ 10.25	34.62%	\$ 17.48	78.11%
328		31W - 100W LED (Equivalent to 150W HPS)	\$ 10.51	\$ 12.45	\$ 1.94	18.46%	\$ 3.88	45.27%
329		Floodlights w/poles HPS						
330		100W HPS FL 8,500L 137W 35' Pole	\$ 17.42	\$ 21.10	\$ 3.68	21.13%	\$ 7.01	49.75%
331		250W HPS FL 23,200L 330W 35' pole	\$ 28.08	\$ 35.74	\$ 7.66	27.28%	\$ 13.69	62.09%
332		400W HPS FL 50,000L 490W 35' pole	\$ 36.73	\$ 47.69	\$ 10.96	29.84%	\$ 19.23	67.57%
333		1000W HPS FL 119,500L 1103W 40' pole	\$ 72.76	\$ 96.56	\$ 23.80	32.71%	\$ 40.95	73.64%
334		1000W HPS FL 119,500L 1103W 50' pole	\$ 75.88	\$ 99.95	\$ 24.07	31.72%	\$ 41.67	71.50%
335		Floodlights w/o-poles						
336		100W HPS FL 8,500L 137W 35' Pole	\$ 10.93	\$ 14.05	\$ 3.12	28.55%	\$ 5.48	63.94%
337		250W HPS FL 23,200L 330W 35' pole	\$ 21.59	\$ 28.69	\$ 7.10	32.89%	\$ 12.21	74.09%
338		400W HPS FL 45,000L 490W 35' pole	\$ 30.25	\$ 40.64	\$ 10.39	34.35%	\$ 17.74	77.47%
339		1000W HPS FL 119,500L 1103W	\$ 65.79	\$ 88.98	\$ 23.19	35.25%	\$ 39.36	79.32%
340		LED Floodlight Wood-Existing Pole						
341		10W-30W LED light (Equivalent to 100W HPS)	\$ 8.79	\$ 9.87	\$ 1.08	12.29%	NEW	NEW
342		31W - 100W LED (Equivalent to 150W HPS)	\$ 11.26	\$ 13.27	\$ 2.01	17.85%	\$ 4.06	44.08%
343		101W - 200W LED (Equivalent to 400W HPS)	\$ 16.49	\$ 20.30	\$ 3.81	23.10%	\$ 7.14	54.26%
344		250W - 400W LED (Equivalent to 1000W HPS)	\$ 28.10	\$ 35.69	\$ 7.59	27.01%	\$ 13.66	62.01%
345		LED Floodlight Wood-New Pole						
346		10W-30W LED light (Equivalent to 100W HPS)	\$ 11.05	\$ 12.33	\$ 1.28	11.58%	NEW	NEW
347		31W - 100W LED (Equivalent to 150W HPS) - 35 ft. Pole	\$ 13.52	\$ 15.73	\$ 2.21	16.35%	\$ 4.60	41.33%
348		101W - 200W LED (Equivalent to 400W HPS) - 35 ft. Pole	\$ 18.75	\$ 22.76	\$ 4.01	21.39%	\$ 7.67	50.83%
349		250W - 400W LED (Equivalent to 1000W HPS) - 35 ft. Pole	\$ 30.37	\$ 38.15	\$ 7.78	25.62%	\$ 14.19	59.22%
350		250W - 400W LED (Equivalent to 1000W HPS) - 40 ft. Pole	\$ 30.85	\$ 38.68	\$ 7.83	25.38%	\$ 14.31	58.72%
351		Metal Halide w/poles						
352		400W MH FL 38000L 476W 35' pole	\$ 36.54	\$ 47.26	\$ 10.72	29.34%	\$ 18.76	65.82%
353		1000W MH FL 115,000L 1100W 40' pole	\$ 72.36	\$ 96.07	\$ 23.71	32.77%	\$ 40.78	73.76%
354		1000W MH FL 115,000L 1100W 50' pole	\$ 75.48	\$ 99.46	\$ 23.98	31.77%	\$ 41.49	71.57%
355		Metal Halide w/o-poles						
356		400W MH FL 38000L 476W	\$ 30.05	\$ 40.21	\$ 10.16	33.81%	\$ 17.27	75.28%
357		1000W MH FL 115,000L 1100W	\$ 65.39	\$ 88.49	\$ 23.10	35.33%	\$ 39.17	79.42%
358		LED Floodlight Wood-New Embedded Pole for UG -Border						
359		250W - 400W LED (Equivalent to 1000W HPSV)	\$ 37.58	\$ 45.99	\$ 8.41	22.38%	\$ 15.89	52.79%
360		2-250W - 400W LED (Equivalent to 1000W HPSV)	\$ 53.80	\$ 53.80	\$ -	0.00%	\$ 26.90	100.00%
361		LED Floodlight Wood-New Wood Pole for UG -Border						
362		250W - 400W LED (Equivalent to 1000W HPSV)	\$ 47.12	\$ 47.12	\$ -	0.00%	\$ -	0.00%
363		2-250W - 400W LED (Equivalent to 1000W HPSV)	\$ 56.04	\$ 71.21	\$ 15.17	27.07%	\$ 27.28	62.10%
364								
365		Rate No. 15 - Miscellaneous Service Charges						
366		New Service Start - No Field Activity Required	\$ 4.75	\$ 4.75	\$ -	0.00%	\$ 1.75	58.33%
367		New Service Start - Field Activity Required (Standard)	\$ 3.50	\$ 3.50	\$ -	0.00%	\$ (6.75)	-65.85%
368		New Service Start - Field Activity Required (Non-Standard Rate)	\$ 22.50	\$ 22.50	\$ -	0.00%	\$ 6.50	40.63%
369		New Service Start - No Existing Meter (Standard Rate)	\$ 56.75	\$ 56.75	\$ -	0.00%	\$ 7.75	15.82%
370		New Service Start - No Existing Meter (Non-Standard Rate)	\$ 312.25	\$ 312.25	\$ -	0.00%	\$ 50.25	19.18%
371		Monthly Fee for Opt-Out Metering Service	\$ 10.00	\$ 10.00	\$ -	0.00%	\$ 3.28	48.81%
372		One-Time Fee for Opt-Out Service (Keep Existing Meter)	\$ 26.00	\$ 26.00	\$ -	0.00%	\$ (14.65)	-36.04%
373		One-Time Fee for Opt-Out Service (Digital Non-Communicating Meter before ac	\$ 112.50	\$ 112.50	\$ -	0.00%	\$ 34.93	45.03%
374		One-Time Fee for Opt-Out Service (Digital Non-Communicating Meter after advi	\$ 145.50	\$ 145.50	\$ -	0.00%	\$ 40.30	38.31%
375		Energy Diversion Charge	\$ 349.00	\$ 349.00	\$ -	0.00%	\$ 58.00	19.93%
376		Energy Diversion With Damage Charge	\$ 521.00	\$ 521.00	\$ -	0.00%	\$ 37.00	7.64%
377		Meter Seal Replacement Charge	\$ 14.25	\$ 14.25	\$ -	0.00%	\$ 3.25	29.55%
378		No Access to Equipment Charge - Field Activity Required	\$ 23.25	\$ 23.25	\$ -	0.00%	\$ 8.25	55.00%
379		No Access to Equipment Charge - Enhanced Field Activity Required	\$ 41.00	\$ 41.00	\$ -	0.00%	\$ 8.00	24.24%

SCHEDULE O-3: COMPARISON OF RATES FOR SERVICE UNDER THE PRESENT AND PROPOSED SCHEDULES
SPONSOR: MANUEL CARRASCO
PREPARER: CYNTHIA ENRIQUEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line	Description	Rate Components	Phase 1 Proposed Total Unit Rate	Phase 2 Proposed Total Unit Rate	Phase 2 Proposed to Phase 1 \$ Change	Phase 2 Proposed to Phase 1 % Change	Phase 2 Proposed to Present \$ Change	Phase 2 Proposed to Present % Change
380	"No Light" Service Call Charge (Standard Rate)		\$ 36.25	\$ 36.25	\$ -	0.00%	\$ 6.25	20.83%
381	"No Light" Service Call Charge (Non-Standard Rate)		\$ 304.00	\$ 304.00	\$ -	0.00%	\$ 51.00	20.16%
382	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-phase) (Standard)		\$ 4.75	\$ 4.75	\$ -	0.00%	\$ (16.75)	-77.91%
383	Non-Pay Reconnect Charge @ Meter (Up to 200 amps or single-phase)		\$ 22.50	\$ 22.50	\$ -	0.00%	\$ (12.50)	-35.71%
384	Non-Pay Reconnect Charge @ Pole (Up to 200 amps or single-phase)		\$ 80.50	\$ 80.50	\$ -	0.00%	\$ (76.50)	-48.73%
385	Pulse Metering Equipment Installation		\$ 280.25	\$ 280.25	\$ -	0.00%	\$ 3.25	1.17%
386	Pulse Metering Equipment Repair		\$ 92.50	\$ 92.50	\$ -	0.00%	\$ 15.50	20.13%
387	Returned Payment Charge		\$ 10.00	\$ 10.00	\$ -	0.00%	\$ (11.00)	-52.38%
388	Requested Meter Test Charge (Single Phase)		\$ 81.75	\$ 81.75	\$ -	0.00%	\$ 12.75	18.48%
389	Requested Meter Test Charge (Three Phase)		\$ 179.75	\$ 179.75	\$ -	0.00%	\$ 30.75	20.64%
390	Temporary Overhead Connection Charge		\$ 207.00	\$ 207.00	\$ -	0.00%	\$ 27.00	15.00%
391	Temporary Underground Connection Charge		\$ 207.00	\$ 207.00	\$ -	0.00%	\$ 27.00	15.00%
392	Unable to Connect Requested New Underground/Overhead Svc		\$ 86.75	\$ 86.75	\$ -	0.00%	\$ 9.75	12.66%
393	Facilities Rental Charge (Monthly)		\$ 1,354.88	\$ 1,354.88	\$ -	0.00%	\$ 0.01	73.29%
394	Special Billing Analysis Charge		\$ 43.25	\$ 43.25	\$ -	0.00%	\$ (30.75)	-41.55%
395	Non-Routine Miscellaneous Service Charge (AT COST)		\$ 0.0000%	\$ 0.0000%	\$ -	---	\$ -	---
396	Out of Cycle Meter Reading Charge (Standard)		\$ 3.00	\$ 3.00	\$ -	0.00%	\$ (5.75)	-65.71%
397	Out of Cycle Meter Reading Charge		\$ 23.00	\$ 23.00	\$ -	0.00%	\$ 9.00	64.29%
398	Facility Plus Rental Charge (Monthly) *NEW*		\$ 1,219.93%	\$ 1,219.93%	\$ -	0.00%	NEW	NEW
399	Transmission Facilities Charge (Monthly) *NEW*		\$ 1,094.6%	\$ 1,094.6%	\$ -	0.00%	NEW	NEW
400	Customer Initiated Lighting Reconnect/Disconnect *NEW*		\$ 205.75	\$ 205.75	\$ -	0.00%	NEW	NEW
401	Customer Initiated Lighting Reconnect/Disconnect Additional Time *NEW*		\$ 139.75	\$ 139.75	\$ -	0.00%	NEW	NEW
402								
403	Rate 19 - Seasonal Agriculture Processing Service Rate							
404	Customer Charge, Per Meter		\$ 26.89	\$ 26.89	\$ -	0.00%	\$ 6.89	34.45%
405	Energy Charge (\$/kWh) Summer		\$ 0.09528	\$ 0.09528	\$ -	0.00%	\$ (0.02664)	-21.85%
406	Energy Charge (\$/kWh) Non-Summer		\$ 0.08396	\$ 0.08396	\$ -	0.00%	\$ 0.00017	0.20%
407								
408	Rate No. 21 - Supplementary Power Service / Cogeneration		As Per Current	As Per Proposed				
409			Applicable Rate	Applicable Rate				
410								
411	Rate No. 22 - Backup Power Service / Cogeneration		As Per Current	As Per Proposed				
412			Applicable Rate	Applicable Rate				
413	Secondary Delivery Service Charge per kW Up to 800kW		\$ 6.58	\$ 6.58	\$ -	0.00%	\$ 1.51	29.78%
414	Secondary Delivery Service Charge per kW in Excess of 800kW		\$ 5.05	\$ 5.05	\$ -	0.00%	\$ (0.35)	-6.48%
415	Primary Delivery Service Charge per kW Up to 800kW		\$ 4.65	\$ 4.65	\$ -	0.00%	\$ 0.71	18.02%
416	Primary Delivery Service Charge per kW in Excess of 800kW		\$ 4.21	\$ 4.21	\$ -	0.00%	\$ 0.17	4.21%
417	Interconnection Charge (% of interconnection capital costs)		5.4414%	5.4414%	0.0000%	0.00%	0.5733%	11.78%
418								
419	Rate No. 23 - Maintenance Power Service / Cogeneration		As Per Current	As Per Proposed				
420			Applicable Rate	Applicable Rate				
421	Secondary Delivery Service Charge per kW Up to 800kW		\$ 6.58	\$ 6.58	\$ -	0.00%	\$ 1.51	29.78%
422	Secondary Delivery Service Charge per kW in Excess of 800kW		\$ 5.05	\$ 5.05	\$ -	0.00%	\$ (0.35)	-6.48%
423	Primary Delivery Service Charge per kW Up to 800kW		\$ 4.65	\$ 4.65	\$ -	0.00%	\$ 0.71	18.02%
424	Primary Delivery Service Charge per kW in Excess of 800kW		\$ 4.21	\$ 4.21	\$ -	0.00%	\$ 0.17	4.21%
425	Interconnection Charge (% of interconnection capital costs)		5.4414%	5.4414%	0.0000%	0.00%	0.5733%	11.78%
426								
427	Rate No. 24 - Curtailable Power Service / Cogeneration		As Per Current	As Per Proposed				
428			Applicable Rate	Applicable Rate				
429	Secondary Delivery Service Charge per kW Up to 800kW		\$ 6.58	\$ 6.58	\$ -	0.00%	\$ 1.51	29.78%
430	Secondary Delivery Service Charge per kW in Excess of 800kW		\$ 5.05	\$ 5.05	\$ -	0.00%	\$ (0.35)	-6.48%
431	Primary Delivery Service Charge per kW Up to 800kW		\$ 4.65	\$ 4.65	\$ -	0.00%	\$ 0.71	18.02%
432	Primary Delivery Service Charge per kW in Excess of 800kW		\$ 4.21	\$ 4.21	\$ -	0.00%	\$ 0.17	4.21%
433	Interconnection Charge (% of interconnection capital costs)		5.4414%	5.4414%	0.0000%	0.00%	0.5733%	11.78%
434								
435	Rate 25 - Outdoor Recreational Lighting Service Rate							
436	Customer Charge		\$ 15.15	\$ 15.15	\$ -	0.00%	\$ (2.85)	-15.83%
437	Energy Charge Summer (\$/kWh)		\$ 0.12865	\$ 0.17505	\$ 0.04640	36.07%	\$ 0.09569	120.58%
438	Energy Charge Non-Summer (\$/kWh)		\$ 0.11016	\$ 0.15220	\$ 0.04204	38.16%	\$ 0.07284	91.78%
439								
440	Rate 26 - State University Service Rate							
441	Customer Charge, Per Meter		\$ 3,887.11	\$ 4,872.23	\$ 985.12	25.34%	\$ 4,737.23	3509.06%
442	Demand Charge (\$/kW) Summer		\$ 18.58	\$ 22.82	\$ 4.24	22.82%	\$ 6.05	36.08%
443	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.11327	\$ 0.14199	\$ 0.02872	25.36%	\$ 0.01517	11.96%
444	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.00901	\$ 0.01130	\$ 0.00229	25.42%	\$ 0.00671	146.19%
445	Demand Charge (\$/kW) Non-Summer		\$ 9.29	\$ 11.87	\$ 2.58	27.77%	\$ 4.49	60.84%
446	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.00901	\$ 0.01130	\$ 0.00229	25.42%	\$ 0.00671	146.19%
447								
448	Rate 29 - Noticed Interruptible Service for Large Power Service - Secondary Voltage							
449	Demand Charge (\$/kW)		\$ 6.01	\$ 6.01	\$ -	0.00%	\$ 2.07	52.54%
450	Base Energy Rate (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00368	48.02%
451	Rate 29 - Noticed Interruptible Service for Large Power Service - Primary Voltage							
452	Demand Charge (\$/kW)		\$ 4.61	\$ 4.61	\$ -	0.00%	\$ 1.82	65.23%
453	Base Energy Rate (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	\$ 0.00368	48.02%
454	Rate 29 - Noticed Interruptible Service for Large Power Service - Transmission Voltage							
455	Demand Charge (\$/kW)		\$ 2.56	\$ 2.56	\$ -	0.00%	NEW	NEW
456	Base Energy Rate (\$/kWh)		\$ 0.01135	\$ 0.01135	\$ -	0.00%	NEW	NEW
457								
458	Rate 42 - Experimental Electric Vehicle Charging Rate							
459	Customer Charge - Combined Service, Per Meter		\$ 13.02	\$ 13.02	\$ -	0.00%	\$ 9.47	266.53%
460	Customer Charge - Single Service, Per Meter		\$ 17.30	\$ 17.30	\$ -	0.00%	\$ 13.75	387.02%
461	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.91569	\$ 0.91569	\$ -	0.00%	\$ 0.53401	139.91%
462	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.05632	\$ 0.05632	\$ -	0.00%	\$ (0.00184)	-3.17%
463	Time-Of-Day Super Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01086	\$ 0.01086	\$ -	0.00%	\$ 0.00321	42.03%
464	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.05632	\$ 0.05632	\$ -	0.00%	\$ (0.00184)	-3.17%
465	Time-Of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.01086	\$ 0.01086	\$ -	0.00%	\$ 0.00321	42.03%
466								
467	Rate 42 - Experimental Electric Vehicle Charging Rate (15kW+)							
468	Customer Charge - Combined Service, Per Meter		\$ 13.02	\$ 13.02	\$ -	0.00%	NEW	NEW
469	Customer Charge - Single Service, Per Meter		\$ 17.30	\$ 17.30	\$ -	0.00%	NEW	NEW
470	Demand Charge, All Months		\$ 5.91	\$ 5.91	\$ -	0.00%	NEW	NEW
471	Time-Of-Day On-Peak Energy Charge Summer (\$/kWh)		\$ 0.89090	\$ 0.89090	\$ -	0.00%	NEW	NEW
472	Time-Of-Day Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.03153	\$ 0.03153	\$ -	0.00%	NEW	NEW
473	Time-Of-Day Super Off-Peak Energy Charge Summer (\$/kWh)		\$ 0.01086	\$ 0.01086	\$ -	0.00%	NEW	NEW
474	Time-Of-Day Off-Peak Energy Charge Non-Summer (\$/kWh)		\$ 0.03153	\$ 0.03153	\$ -	0.00%	NEW	NEW

Line	Description	Rate Components	Phase 1 Proposed Total Unit Rate	Phase 2 Proposed Total Unit Rate	Phase 2 Proposed to Phase 1 \$ Change	Phase 2 Proposed to Phase 1 % Change	Phase 2 Proposed to Present \$ Change	Phase 2 Proposed to Present % Change
475		Time-Of-Day Super Off-Peak Energy Charge Non-Summer (\$/kWh)	\$ 0.01086	\$ 0.01086	\$ -	0.00%	NEW	NEW

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
TO EXISTING RATE SCHEDULES
SPONSOR: RENE F. GONZALEZ
PREPARER: RENE F. GONZALEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

GENERAL

In each of the listed explanations of the proposed changes to the rate schedules below, the revision number referenced in a rate schedule title is the proposed revision number.

Pursuant to Rule 210 (17.1.210 NMAC), Section 11.A(1), when any change is made in a rate schedule, attention shall be directed to the changes on the revised rate schedule by placing an "X" at the right-hand border on the line which contains the change. When all or most of the rate schedule is to be changed, the "X" may be placed near the top of the page below the schedule name with a notation to that effect.

To make the rate schedules more inviting to read, minor additions or deletions of language (e.g., "without written approval . . ." is modified to read "without the written approval . . .") or typographics have been made within rate schedule provisions. Changes of this nature are denoted by the required "X" in the proposed rate schedules but are not individually described in Schedule O-4 unless the change impacts the intent or substance of a specific rate schedule provision.

Please refer to Schedule O-3 for the rates that are included in the proposed rate schedules. EPE witness Manuel Carrasco provides the justification and support for the proposed change in rates, except for certain rate schedules included below and discussed by EPE witness Rene F. Gonzalez.

A redline version of the proposed rate schedule is provided for reference as a workpaper to Schedule O-4.

1. 15TH REVISED RATE NO. 01 – RESIDENTIAL SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

In the 'Applicability' language section, TOD language related to the timing of the first bills for usage of TOD rates and reprogramming of associated meters is removed. This language was specific to NMPRC Case No. 20-00104-UT and no longer applicable.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

A new 'Low Income Rider' is added to the tariff with supporting testimony included within the direct testimony of EPE witness Gonzalez.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
TO EXISTING RATE SCHEDULES
SPONSOR: RENE F. GONZALEZ
PREPARER: RENE F. GONZALEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

The now eliminated 'Voluntary Renewable Energy' ("VRE") Program Rate No. 32 notation is removed from the tariff.

Finally, clarifying language related to the program description is added to the 'Whole House Electric Vehicle (WHEV) Rate Rider Incentive Credit'.

2. 17TH REVISED RATE NO. 03 – SMALL GENERAL SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

In the 'Applicability' language section, TOD language related to the timing of the first bills for usage of TOD rates and reprogramming of associated meters is removed. This language was specific to NMPRC Case No. 20-00104-UT and no longer applicable.

Clarifying language regarding billing applicability in the Alternative Service Rate and the Alternate Time of Day Rate is added.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

An Experimental Off-Peak Demand Rate is added to this tariff. Please refer to Mr. Carrasco's Direct Testimony for a discussion of the rate and structure of this new option.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

The now eliminated 'Voluntary Renewable Energy' ("VRE") Program Rate No. 32 notation is removed from the tariff.

Clarifying language related to the program description is added to the 'Whole House Electric Vehicle (WSEV) Rate Rider Incentive Credit'.

Finally, the 'Terms and Conditions' section is modified to simplify the language regarding billing applicability.

3. 17TH REVISED RATE NO. 04 – GENERAL SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
TO EXISTING RATE SCHEDULES
SPONSOR: RENE F. GONZALEZ
PREPARER: RENE F. GONZALEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

In the 'Applicability' language section, TOD language related to the timing of the first bills for usage of TOD rates and reprogramming of associated meters is removed. This language was specific to NMPRC Case No. 20-00104-UT and no longer applicable.

A 'Reserved Distribution Capacity Service Charge' is added to this tariff. Please refer to Mr. Gonzalez's Direct Testimony for a discussion of this new option.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

An Experimental Off-Peak Demand Rate is added to this tariff. Please refer to Mr. Carrasco's Direct Testimony for a discussion of the rate and structure of this new option.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

The now eliminated 'Voluntary Renewable Energy' ("VRE") Program Rate No. 32 notation is removed from the tariff.

Clarifying language related to the program description is added to the 'Whole House Electric Vehicle (WSEV) Rate Rider Incentive Credit'.

Finally, the 'Terms and Conditions' section is modified to simplify the language regarding billing applicability.

4. 17TH RATE NO. 05 – IRRIGATION SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

In the 'Applicability' language section, TOD language related to the timing of the first bills for usage of TOD rates and reprogramming of associated meters is removed. This language was specific to NMPRC Case No. 20-00104-UT and no longer applicable.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
TO EXISTING RATE SCHEDULES
SPONSOR: RENE F. GONZALEZ
PREPARER: RENE F. GONZALEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

5. 14th RATE NO. 07 – CITY AND COUNTY SERVICE RATE

An "X" has been placed on each change being made on this rate schedule.

A 'Reserved Distribution Capacity Service Charge' is added to this tariff. Please refer to Mr. Gonzalez's Direct Testimony for a discussion of this new option.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

Clarifying language related to the program description is added to the 'Whole House Electric Vehicle (WSEV) Rate Rider Incentive Credit'.

6. 14TH RATE NO. 08 – WATER, SEWAGE, STORM SEWAGE PUMPING AND SEWAGE DISPOSAL RATE

An "X" has been placed on each change being made on this rate schedule.

In the 'Applicability' language section, TOD language related to the timing of the first bills for usage of TOD rates and reprogramming of associated meters is removed. This language was specific to NMPRC Case No. 20-00104-UT and no longer applicable.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

7. 14TH RATE NO. 09 – LARGE POWER SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

In the 'Applicability' language section, TOD language related to the timing of the first bills for usage of TOD rates and reprogramming of associated meters is removed. This language was specific to NMPRC Case No. 20-00104-UT and no longer applicable.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
TO EXISTING RATE SCHEDULES
SPONSOR: RENE F. GONZALEZ
PREPARER: RENE F. GONZALEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

A 'Reserved Distribution Capacity Service Charge' is added to this tariff. Please refer to Mr. Gonzalez's Direct Testimony for a discussion of this new option.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

The now eliminated 'Voluntary Renewable Energy' ("VRE") Program Rate No. 32 notation is removed from the tariff.

Finally, the 'Terms and Conditions' section is modified to simplify the language regarding billing applicability.

8. 16TH RATE NO. 10 – MILITARY RESEARCH AND DEVELOPMENT POWER RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

9. 15TH RATE NO. 11 – MUNICIPAL STREET LIGHTING RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the contents within it has changed.

In the 'Applicability' section, new language allowing municipalities to add certain types of safety equipment with related commentary on associated cost recovery is added to the tariff.

In the Monthly Rates provision, a new 'Operated & Maintained' service option for non-company owned LED is added, as are new LED lamp type and charges are added to certain tables.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
 TO EXISTING RATE SCHEDULES
 SPONSOR: RENE F. GONZALEZ
 PREPARER: RENE F. GONZALEZ
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

10. 15TH RATE NO. 12 – PRIVATE AREA LIGHTING RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the contents within it has changed.

In the 'Applicability' section, new language allowing municipalities to add certain types of safety equipment with related commentary on associated cost recovery is added to the tariff.

In the Monthly Rates provision, new LED lamp type and charges are added to certain tables.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

11. 13TH RATE NO. 15 – MISCELLANEOUS SERVICE CHARGES

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the contents within it has changed.

The primary changes to this rate schedule are the deletion of two charges, and the proposed implementation of four new charges. Deleted charge are removed as their presentation is now redundant as provided by the remaining charges. Additionally, description language within the titles of the two remaining "non-Pay" charges is modified to remove the language related to amperage and AC power phases as it is no longer necessary.

Eliminated Charges: (Proposed)

Description of Charge	Rate
Non-Pay Reconnect Charge @ Meter (up to 200 amps or three-phase)	\$22.50
Non-Pay Reconnect Charge @ Pole (over 200 amps or single-phase)	\$157.00

Proposed New Charges:

Description of Charge	Rate
Facility Plus Rental Charge (Monthly)	1.2193% of cost

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
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 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Transmission Facilities Charge (Monthly)	1.0946% of cost
Customer Initiated Lighting Reconnect/Disconnect	\$205.75
Customer Initiated Lighting Reconnect/Disconnect Additional Time	\$139.75

Language describing each of the proposed charges discussed above has been added to the Miscellaneous Charge Descriptions sections of the rate schedule.

12. 45TH RATE NO. 16 – PURCHASED POWER SERVICE

An "X" has been placed on each change being made on this rate schedule.

Note that the proposed revisions to this rate schedule is for the language contained within it. No energy payment rates are proposed in this filing as those are calculated and filed annually in accordance to 17.9.570 NMAC (Rule 570).

Under the Common Provisions section, the Interconnection Charge, the annual charge provision percentages are updated in conjunction with the rate design studies produced in this rate case.

13. 21ST RATE NO. 18 – FIXED FUEL FACTOR

An "X" has been placed on each change being made on this rate schedule.

Under the FPPCAC provision, the values by voltage level for both the Line Losses and Voltage Factor columns are revised to reflect the energy from the proposed Line Loss Study.

14. 13TH RATE NO. 19 – SEASONAL AGRICULTURE PROCESSING SERVICE RATE

An "X" has been placed on each change being made on this rate schedule.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

15. 12TH RATE NO. 21 – SUPPLEMENTARY POWER SERVICE COGENERATION AND SMALL POWER PRODUCTION FACILITIES

An "X" has been placed on each change being made on this rate schedule.

EL PASO ELECTRIC COMPANY
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Under the Common Provisions section, the Interconnection Charge, the annual charge provision percentages are updated in conjunction with the rate design studies produced in this rate case.

16. 13TH RATE NO. 22 – BACKUP POWER SERVICE COGENERATION AND SMALL POWER PRODUCTION FACILITIES

An "X" has been placed on each change being made on this rate schedule.

Under the Common Provisions section, the Interconnection Charge, the annual charge provision percentages are updated in conjunction with the rate design studies produced in this rate case.

17. 13TH RATE NO. 23 – MAINTENANCE POWER SERVICE COGENERATION AND SMALL POWER PRODUCTION FACILITIES

An "X" has been placed on each change being made on this rate schedule.

Under the Common Provisions section, the Interconnection Charge, the annual charge provision percentages are updated in conjunction with the rate design studies produced in this rate case.

18. 13TH RATE NO. 24 – INTERRUPTIBLE POWER SERVICE COGENERATION AND SMALL POWER PRODUCTION FACILITIES

An "X" has been placed on each change being made on this rate schedule.

Under the Common Provisions section, the Interconnection Charge, the annual charge provision percentages are updated in conjunction with the rate design studies produced in this rate case.

19. 11TH RATE NO. 25 – OUTDOOR RECREATIONAL LIGHTING SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

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2026 NEW MEXICO RATE CASE FILING
SCHEDULE O-4: EXPLANATION OF PROPOSED CHANGES
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PREPARER: RENE F. GONZALEZ
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20. 10TH RATE NO. 26 – STATE UNIVERSITY SERVICE RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

Language related to the 'Monthly Minimum Charge' is revised to more clearly reflect its application.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

The 'Terms and Conditions' section is modified to simplify the language regarding billing applicability.

21. 8TH RATE NO. 29 – NOTICED INTERRUPTIBLE SERVICE RATE FOR LARGE POWER SERVICE

An "X" has been placed on each change being made on this rate schedule.

The Applicability provision is revised with some clarifying language to align with EPE's proposal to open the tariff to new customers.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

22. 8TH RATE NO. 30 – LOAD RETENTION RATE

An "X" has been placed on each change being made on this rate schedule.

The 'Fuel and Purchased Power' ("FPPCAC") provision is revised to address Distributed Generation ("DG") customers to establish TOD periods.

The 'Other Applicable Riders' provision is modified to address the inclusion of Distributed Generation (DG) customers as it relates to net energy metering and how TOD is applied.

23. 2ND RATE NO. 39 – ECONOMIC DEVELOPMENT RATE

No changes are being made to this rate schedule.

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PREPARER: RENE F. GONZALEZ
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24. 2ND RATE NO. 42 – EXPERIMENTAL ELECTIC VEHICLE CHARGING RATE

Due to numerous changes to this rate schedule, a single "X" has been placed in each page of this schedule to notate that most of the content within it has changed.

The Type of Service provision is revised to remove the voltage eligibility ("operating at 120V and up to 480V") and the addition of clarifying language. This change is intended to provide flexibility that ensures that not only EV chargers but also supporting infrastructure for EV chargers is allowed. Additionally, a newly proposed Time-of-Day Rate with Charging Demand for customers where maximum demand exceeds 15kW is now included in this tariff.

25. Original RATE NO. 50 - HIGH LOAD FACTOR POWER SERVICE RATE

This is a newly proposed rate schedule described in the direct testimony of EPE witness Carrasco.

26. Original RATE NO. 51 – LARGE LOAD POWER SERVICE RATE

This is a newly proposed rate schedule described in the direct testimony of EPE witness Carrasco.

27. Original RATE NO. 52 – PEAK TIME REBATE PILOT RATE

This is a newly proposed rate schedule described in the direct testimony of EPE witness Carrasco.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-1: PEAK DEMAND INFORMATION
SPONSOR: ENEDINA SOTO
PREPARER: SINAI RAMOS
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1

- (a) Coincident demand by Jurisdiction
- (b) Annual and monthly Coincident and Maximum Diversified Demand by rate class.
- (c) Four years of historical coincident demand by jurisdiction.
- (d) Five years of forecasted coincident demand by jurisdiction.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(a): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(a)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		October	November	December	January	February	March	April
No.	Coincident Demand (kW)	2024	2024	2024	2025	2025	2025	2025
		Thu 03, 1700	Fri 01, 1700	Thu 12, 2000	Thu 09, 1900	Thu 20, 2000	Thu 27, 1700	Wed 16, 1700
1	Texas	1,255,539	842,838	835,516	912,885	761,112	887,957	1,095,421
2	New Mexico	350,030	212,756	271,116	314,067	235,891	240,172	308,621
3	Rio Grande Co-Op - Van Horn	3,157	1,994	1,538	1,575	2,031	3,656	4,125
4	Rio Grande Co-Op - Dell City	7,273	6,412	6,830	6,473	6,966	6,215	5,833
5	Native System Demand	1,616,000	1,064,000	1,115,000	1,235,000	1,006,000	1,138,000	1,414,000
6	Texas Firm	1,224,534	812,712	806,410	891,115	731,742	857,010	1,076,467
7	Texas Non-Firm	31,005	30,126	29,106	21,770	29,371	30,946	18,954
8	New Mexico Firm	349,396	212,274	271,059	314,067	235,732	239,303	307,605
9	New Mexico Non-Firm	634	482	57	0	160	870	1,016
10	Rio Grande Co-Op - Van Horn	3,157	1,994	1,538	1,575	2,031	3,656	4,125
11	Rio Grande Co-Op - Dell City	7,273	6,412	6,830	6,473	6,966	6,215	5,833
12	Texas Total	1,255,539	842,838	835,516	912,885	761,112	887,957	1,095,421
13	New Mexico Total	350,030	212,756	271,116	314,067	235,891	240,172	308,621
14	Texas Firm	1,224,534	812,712	806,410	891,115	731,742	857,010	1,076,467
15	Texas Non-Firm	31,005	30,126	29,106	21,770	29,371	30,946	18,954
16	New Mexico Firm	349,396	212,274	271,059	314,067	235,732	239,303	307,605
17	New Mexico Non-Firm	634	482	57	0	160	870	1,016
18	Rio Grande Co-Op - Van Horn	3,157	1,994	1,538	1,575	2,031	3,656	4,125
19	Rio Grande Co-Op - Dell City	7,273	6,412	6,830	6,473	6,966	6,215	5,833
20	Total System Demand	<u>1,616,000</u>	<u>1,064,000</u>	<u>1,115,000</u>	<u>1,235,000</u>	<u>1,006,000</u>	<u>1,138,000</u>	<u>1,414,000</u>

SCHEDULE P-1(a)
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EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(a): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 2025

SCHEDULE P-1(a)
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Line No.	(a) Coincident Demand (kW)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		May 2025 Thu 29, 1700	June 2025 Mon 16, 1700	July 2025 Fri 11, 1700	August 2025 Wed 06, 1700	September 2025 Wed 10, 1700	12 Month Total	12 Month Average
1	Texas	1,448,450	1,783,352	1,721,758	1,789,175	1,519,003	14,853,007	1,237,751
2	New Mexico	411,906	507,054	510,095	519,682	442,268	4,323,659	360,305
3	Rio Grande Co-Op - Van Horn	4,595	4,942	5,344	5,349	3,884	42,190	3,516
4	Rio Grande Co-Op - Dell City	4,049	8,652	7,803	10,793	9,845	87,145	7,262
5	Native System Demand	1,869,000	2,304,000	2,245,000	2,325,000	1,975,000	19,306,000	1,608,833
6	Texas Firm	1,423,916	1,739,434	1,696,470	1,758,190	1,505,606	14,523,606	1,210,301
7	Texas Non-Firm	24,534	43,918	25,288	30,986	13,397	329,401	27,450
8	New Mexico Firm	410,708	505,801	508,808	518,266	441,567	4,314,586	359,549
9	New Mexico Non-Firm	1,198	1,253	1,287	1,416	701	9,073	756
10	Rio Grande Co-Op - Van Horn	4,595	4,942	5,344	5,349	3,884	42,190	3,516
11	Rio Grande Co-Op - Dell City	4,049	8,652	7,803	10,793	9,845	87,145	7,262
12	Texas Total	1,448,450	1,783,352	1,721,758	1,789,175	1,519,003	14,853,007	1,237,751
13	New Mexico Total	411,906	507,054	510,095	519,682	442,268	4,323,659	360,305
14	Texas Firm	1,423,916	1,739,434	1,696,470	1,758,190	1,505,606	14,523,606	1,210,301
15	Texas Non-Firm	24,534	43,918	25,288	30,986	13,397	329,401	27,450
16	New Mexico Firm	410,708	505,801	508,808	518,266	441,567	4,314,586	359,549
17	New Mexico Non-Firm	1,198	1,253	1,287	1,416	701	9,073	756
18	Rio Grande Co-Op - Van Horn	4,595	4,942	5,344	5,349	3,884	42,190	3,516
19	Rio Grande Co-Op - Dell City	4,049	8,652	7,803	10,793	9,845	87,145	7,262
20	Total System Demand	<u>1,869,000</u>	<u>2,304,000</u>	<u>2,245,000</u>	<u>2,325,000</u>	<u>1,975,000</u>	<u>19,306,000</u>	<u>1,608,833</u>

SCHEDULE P-1(a)
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EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
Texas Unadjusted Class Load Characteristics									
Line No.	Rate	kWh Sales	Average kW	Load Factor	Maximum Diversified Demand, kW	Diversity Factor	Non-Coincident Demand, kW	Coincidence Factor	Coincident Demand, kW
1	TXRT01 - S	2,636,235,861	300,940	0.3078	977,701	1.6334	1,596,958	0.9521	930,917
2	TXRT02 - S	423,877,979	48,388	0.4068	118,939	1.5113	179,757	0.8981	106,817
3	TXRT07 - S	5,304,071	605	0.1669	3,628	1.3595	4,932	0.1030	374
4	TXRT07 - P	50,479	6	0.0145	398	1.0079	401	0.0000	0
5	TXRT08 - S	36,991,228	4,223	0.5013	8,424	1.0000	8,424	0.0000	0
6	TXRT09 - S	2,621,574	299	1.3364	224	1.0000	224	1.0000	224
7	TXRT11 - S TOU	145,364,519	16,594	0.6183	26,838	1.5893	42,654	0.5506	14,776
8	TXRT11 - P TOU	52,211,586	5,960	0.6686	8,915	1.1314	10,087	0.5853	5,218
9	TXRT15 - Sta	39,138,586	4,468	0.5957	7,500	1.0000	7,500	1.0000	7,500
10	TXRT15/A-Sta	25,455,087	2,906	0.3842	7,563	1.0000	7,563	0.3620	2,738
11	TXRTWH - S	3,451,468	394	0.1367	2,882	2.0999	6,051	0.0501	144
12	TXRT22 - S	5,374,322	614	0.2477	2,476	2.1911	5,426	0.1020	253
13	TXRT24 - S	1,504,366,303	171,731	0.4804	357,513	1.2348	441,449	0.7979	285,261
14	TXRT24 - P	26,436,276	3,018	0.6101	4,946	1.2576	6,221	0.9971	4,932
15	TXRT25 - S	475,985,295	54,336	0.6927	78,438	1.1343	88,975	0.9611	75,387
16	TXRT25 - P	184,533,224	21,065	0.6915	30,464	1.1625	35,415	0.8950	27,266
17	TXRT25 - T/115	9,294,452	1,061	0.7073	1,500	1.0000	1,500	1.0000	1,500
18	TXRT26 - T/115	445,712,029	50,880	0.9362	54,349	1.0000	54,349	0.9701	52,722
19	TXRT28 - S	19,257,481	2,198	0.4733	4,644	1.0000	4,644	0.0000	0
20	TXRT30 - T/69	7,072,635	807	0.5502	1,467	1.0000	1,467	1.6840	2,471
21	TXRT30 - T/115	14,117,153	1,612	0.4266	3,778	1.0000	3,778	0.6694	2,529
22	TXRT31 - T/115	263,506,845	30,081	0.5898	51,000	1.0000	51,000	1.0000	51,000
23	TXRT34 - S	2,052,883	234	0.1305	1,796	1.0003	1,797	0.0049	9
24	TXRT38 - P	41,596,115	4,748	0.4876	9,738	1.1625	11,320	0.7337	7,144
25	TXRT38 - 25/115	25,332,637	2,892	0.6962	4,153	1.0000	4,153	0.6995	2,906
26	TXRT38 - 26/115	0	0	0.0000	0	1.0000	0	0.0000	0
27	TXRT38 - 30/115	153,633,906	17,538	0.4748	36,938	1.0000	36,938	0.2730	10,083
28	TXRT38 - 31/115	24,563,528	2,804	0.2203	12,727	1.0000	12,727	0.5558	7,074
29	TXRT41 - 24 S	204,245,257	23,316	0.3444	67,694	1.0991	74,401	0.8459	57,264
30	TXRT41 - 24 P	29,141,929	3,327	0.6526	5,098	1.1860	6,046	0.8176	4,168
31	TXEVC - S	5,119,794	584	0.3494	1,673	1.6295	2,726	0.5880	984
32	Total Texas	6,812,044,502	777,631	0.4107	1,893,405	1.4307	2,708,884	0.8776	1,661,661

SCHEDULE P-1(b)
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EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)
Texas		Coincident		Coincident	Maximum Diversified	Non- Coincident
Line		Demand, kW		Demand, kW	Demand, kW	Demand, kW
No.	Rate	at Meter	Demand Losses	at Source	at Source	at Source
1	TXRT01 - S	930,917	1.08208	1,007,327	1,057,950	1,728,036
2	TXRT02 - S	106,817	1.08208	115,584	128,702	194,511
3	TXRT07 - S	374	1.08208	404	3,925	5,337
4	TXRT07 - P	0	1.06117	0	422	425
5	TXRT08 - S	0	1.08208	0	9,116	9,116
6	TXRT09 - S	224	1.08208	242	242	242
7	TXRT11 - S TOU	14,776	1.08208	15,989	29,040	46,155
8	TXRT11 - P TOU	5,218	1.06117	5,537	9,460	10,704
9	TXRT15 - Sta	7,500	1.03298	7,747	7,747	7,747
10	TXRT15/A-Sta	2,738	1.03298	2,828	7,812	7,812
11	TXRTWH -S	144	1.08208	156	3,118	6,548
12	TXRT22 - S	253	1.08208	273	2,680	5,871
13	TXRT24 - S	285,261	1.08208	308,675	386,857	477,683
14	TXRT24 - P	4,932	1.06117	5,234	5,249	6,601
15	TXRT25 - S	75,387	1.08208	81,575	84,877	96,278
16	TXRT25 - P	27,266	1.06117	28,934	32,328	37,581
17	TXRT25 - T/115	1,500	1.02557	1,538	1,538	1,538
18	TXRT26 - T/115	52,722	1.02557	54,070	55,738	55,738
19	TXRT28 - S	0	1.08208	0	5,026	5,026
20	TXRT30 - T/69	2,471	1.02941	2,544	1,511	1,511
21	TXRT30 - T/115	2,529	1.02557	2,593	3,874	3,874
22	TXRT31 - T/115	51,000	1.02557	52,304	52,304	52,304
23	TXRT34 - S	9	1.08208	10	1,944	1,944
24	TXRT38 - P	7,144	1.06117	7,581	10,334	12,013
25	TXRT38 - 25/115	2,906	1.02557	2,980	4,260	4,260
26	TXRT38 - 26/115	0	1.02557	0	0	0
27	TXRT38 - 30/115	10,083	1.02557	10,341	37,882	37,882
28	TXRT38 - 31/115	7,074	1.02557	7,255	13,053	13,053
29	TXRT41 - 24 S	57,264	1.08208	61,964	73,251	80,508
30	TXRT41 - 24 P	4,168	1.06117	4,423	5,410	6,416
31	TXEVC - S	984	1.08208	1,064	1,810	2,950
32	Total Texas	<u>1,661,661</u>	<u>1.07674</u>	<u>1,789,175</u>	<u>2,037,461</u>	<u>2,919,666</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
New Mexico Unadjusted Class Load Characteristics									
Line No.	Rate	kWh Sales	Average kW	Load Factor	Maximum Diversified Demand, kW	Diversity Factor	Non-Coincident Demand, kW	Coincidence Factor	Coincident Demand, kW
1	NMRT01 - S	839,623,362	95,847	0.3357	285,554	1.6981	484,892	0.9577	273,489
2	NMRT03 - S	208,087,151	23,754	0.4157	57,143	1.5783	90,189	0.9354	53,449
3	NMRT04 - S	268,121,734	30,608	0.4825	63,431	1.2480	79,163	0.9287	58,910
4	NMRT04 - P	29,427,807	3,359	0.6238	5,385	1.4695	7,913	0.6464	3,481
5	NMRT05 - S	46,832,977	5,346	0.3199	16,712	1.9145	31,994	0.9289	15,524
6	NMRT07 - S	55,788,640	6,369	0.2861	22,259	1.1374	25,318	0.7302	16,254
7	NMRT08 - S	32,395,405	3,698	0.6267	5,901	1.3962	8,239	0.8624	5,089
8	NMRT08 - P	7,900,015	902	0.6282	1,436	1.2293	1,765	0.6620	950
9	NMRT09 - S	70,849,935	8,088	0.6690	12,089	1.1095	13,413	0.9309	11,254
10	NMRT09 - P	84,239,768	9,616	0.7829	12,284	1.1595	14,243	0.9528	11,703
11	NMRT10 - T	53,807,884	6,142	0.5661	10,850	1.0000	10,850	0.8908	9,665
12	NMRT10 - T/ALA	9,781,500	1,117	0.4664	2,394	1.0000	2,394	0.6767	1,620
13	NMRT10 - T/115	57,313,844	6,543	0.5872	11,142	1.0000	11,142	0.8917	9,935
14	NMRT11 - S	2,391,910	273	0.6251	437	1.0000	437	0.0000	0
15	NMRT12 - S	4,622,875	528	0.4809	1,097	1.0000	1,097	0.0000	0
16	NMRT19 - S	10,818,874	1,235	0.2437	5,067	1.2572	6,370	0.4470	2,265
17	NMRT25 - S	645,261	74	0.1056	698	1.3614	950	0.1806	126
18	NMRT26 - S	36,545,391	4,172	0.3576	11,667	1.3214	15,417	0.5670	6,616
19	NMRT29 - S	7,848,573	896	0.5690	1,575	1.1095	1,747	0.8312	1,309
20	NMRT42 - S	591,603	68	0.14	467	1.9581	913	0.23	105
21	Total New Mexico	1,827,634,509	208,634	0.3955	527,586	1.5323	808,445	0.9131	481,744
FERC & CFE									
22	TXRT94 - T/69	23,649,247	2,700	0.4588	5,884	1.0000	5,884	0.8831	5,197
23	TXRT95 - T/115	52,616,052	6,006	0.5342	11,244	1.0000	11,244	0.9360	10,524
24	Total FERC	76,265,299	8,706	0.5083	17,128	1.0000	17,128	0.9178	15,721
Total Company									
25	Total Company	8,715,944,310	994,971	0.4081	2,438,119	1.4497	3,534,457	0.8856	2,159,125

SCHEDULE P-1(b)
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EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)
<u>New Mexico</u>						
Line		Coincident		Coincident	Maximum Diversified	Non- Coincident
No.	Rate	Demand, kW at Meter	Demand Losses	Demand, kW at Source	Demand, kW at Source	Demand, kW at Source
1	NMRT01 - S	273,489	1.08208	295,937	308,992	524,691
2	NMRT03 - S	53,449	1.08208	57,836	61,833	97,591
3	NMRT04 - S	58,910	1.08208	63,745	68,637	85,661
4	NMRT04 - P	3,481	1.06117	3,694	5,715	8,397
5	NMRT05 - S	15,524	1.08208	16,798	18,083	34,620
6	NMRT07 - S	16,254	1.08208	17,588	24,086	27,396
7	NMRT08 - S	5,089	1.08208	5,507	6,386	8,915
8	NMRT08 - P	950	1.06117	1,008	1,523	1,873
9	NMRT09 - S	11,254	1.08208	12,178	13,081	14,514
10	NMRT09 - P	11,703	1.06117	12,419	13,035	15,114
11	NMRT10 - T	9,665	1.03298	9,983	11,207	11,207
12	NMRT10 - T/ALA	1,620	1.02557	1,661	2,455	2,455
13	NMRT10 - T/115	9,935	1.02557	10,189	11,427	11,427
14	NMRT11 - S	0	1.08208	0	473	473
15	NMRT12 - S	0	1.08208	0	1,187	1,187
16	NMRT19 - S	2,265	1.08208	2,451	5,483	6,893
17	NMRT25 - S	126	1.08208	136	755	1,028
18	NMRT26 - S	6,616	1.06117	7,020	12,380	16,360
19	NMRT29 - S	1,309	1.08208	1,416	1,704	1,891
	NMRT42 - S	<u>105</u>	<u>1.08208</u>	<u>114</u>	<u>505</u>	<u>988</u>
20	Total New Mexico	<u>481,744</u>	<u>1.07875</u>	<u>519,682</u>	<u>568,949</u>	<u>872,682</u>
FERC & CFE						
21	TXRT94 - T/69	5,197	1.02941	5,349	6,057	6,057
22	TXRT95 - T/115	<u>10,524</u>	<u>1.02557</u>	<u>10,793</u>	<u>11,532</u>	<u>11,532</u>
23	Total FERC	<u>15,721</u>	<u>1.02684</u>	<u>16,143</u>	<u>17,589</u>	<u>17,589</u>
Total Company						
24	Total Company	<u>2,159,125</u>	<u>1.07683</u>	<u>2,325,000</u>	<u>2,623,999</u>	<u>3,809,937</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Unadjusted New Mexico Coincident Peak, kW @ Meter							
Line	Rate &	Description	October	November	December	January	February	March	April
No.	Voltage		2024	2024	2024	2025	2025	2025	2025
1	NMRT01 - S	Residential Service - S	165,277	71,348	133,734	165,149	109,320	103,839	134,856
2	NMRT03 - S	Small General Service - S	36,815	24,808	25,414	29,154	18,528	21,735	35,141
3	NMRT04 - S	General Service - S	51,105	42,351	35,735	37,107	33,384	39,090	45,823
4	NMRT04 - P	General Service - P	2,964	3,034	3,521	3,675	3,611	3,344	2,582
5	NMRT05 - S	Irrigation Service - S	11,266	6,091	1,665	450	2,068	6,069	8,283
6	NMRT07 - S	City and County Service - S	8,757	8,999	7,921	8,844	8,385	8,718	10,155
7	NMRT08 - S	Municipal Pumping Service - S	3,453	3,119	2,468	3,433	3,239	3,605	4,033
8	NMRT08 - P	Municipal Pumping Service - P	630	622	735	1,046	1,044	695	914
9	NMRT09 - S	Large Power Service - S	9,311	8,694	7,602	7,805	8,727	9,276	10,152
10	NMRT09 - P	Large Power Service - P	10,341	9,039	11,198	11,220	10,771	8,771	8,938
11	NMRT10 - T	Military Research & Development - T	7,938	5,495	6,686	7,490	6,102	4,956	6,236
12	NMRT10 - T/ALA	Military Research & Development	1,292	898	1,062	1,292	1,332	980	1,150
13	NMRT10 - T/115	Military Research & Development - T/115	8,154	6,055	6,826	5,582	5,796	6,080	7,260
14	NMRT11 - S	Street Lighting Service - S	0	0	433	433	437	0	0
15	NMRT12 - S	Private Area Lighting Service - S	0	0	1,069	1,068	1,072	0	0
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	849	2,495	1,852	876	122	238	274
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	44	162	284	212	556	122	118
18	NMRT26 - S	State University Service - P	5,924	3,843	3,318	6,414	4,297	4,545	9,448
19	NMRT29 - S	Large Power Interruptible Service - S	586	446	52	0	147	804	939
20	NMRT42 - S	Experimental EV Charging	10	51	54	125	90	17	52
21		Total New Mexico	<u>324,716</u>	<u>197,550</u>	<u>251,629</u>	<u>291,374</u>	<u>219,028</u>	<u>222,883</u>	<u>286,356</u>
22		New Mexico Interruptible	<u>586</u>	<u>446</u>	<u>52</u>	<u>0</u>	<u>147</u>	<u>804</u>	<u>939</u>
23		New Mexico Firm	<u>324,130</u>	<u>197,104</u>	<u>251,577</u>	<u>291,374</u>	<u>218,881</u>	<u>222,080</u>	<u>285,417</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Unadjusted New Mexico Coincident Peak, kW @ Meter						
Line	Rate &		May	June	July	August	September	Annual
No.	Voltage	Description	2025	2025	2025	2025	2025	Average
1	NMRT01 - S	Residential Service - S	207,853	275,008	278,849	273,489	228,848	178,964
2	NMRT03 - S	Small General Service - S	44,138	51,462	51,863	53,449	45,374	36,490
3	NMRT04 - S	General Service - S	50,911	59,004	58,099	58,910	56,335	47,321
4	NMRT04 - P	General Service - P	3,582	3,849	3,189	3,481	3,229	3,338
5	NMRT05 - S	Irrigation Service - S	11,888	10,755	10,696	15,524	8,830	7,799
6	NMRT07 - S	City and County Service - S	12,376	12,595	12,463	16,254	14,287	10,813
7	NMRT08 - S	Municipal Pumping Service - S	5,056	5,056	4,872	5,089	3,540	3,914
8	NMRT08 - P	Municipal Pumping Service - P	881	1,152	1,019	950	982	889
9	NMRT09 - S	Large Power Service - S	10,612	10,355	10,946	11,254	9,964	9,558
10	NMRT09 - P	Large Power Service - P	10,293	11,236	11,284	11,703	10,679	10,456
11	NMRT10 - T	Military Research & Development - T	7,619	9,618	9,206	9,665	8,251	7,439
12	NMRT10 - T/ALA	Military Research & Development	1,374	1,650	1,584	1,620	1,496	1,311
13	NMRT10 - T/115	Military Research & Development - T/115	7,611	9,794	9,624	9,935	8,938	7,638
14	NMRT11 - S	Street Lighting Service - S	0	0	0	0	0	109
15	NMRT12 - S	Private Area Lighting Service - S	0	0	0	0	0	267
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,241	1,262	1,798	2,265	721	1,166
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	117	116	128	126	120	175
18	NMRT26 - S	State University Service - P	5,113	5,883	5,954	6,616	7,628	5,749
19	NMRT29 - S	Large Power Interruptible Service - S	1,107	1,158	1,190	1,309	648	699
20	NMRT42 - S	Experimental EV Charging	88	101	58	105	205	80
21		Total New Mexico	<u>381,860</u>	<u>470,054</u>	<u>472,820</u>	<u>481,744</u>	<u>410,074</u>	<u>334,174</u>
22		New Mexico Interruptible	<u>1,107</u>	<u>1,158</u>	<u>1,190</u>	<u>1,309</u>	<u>648</u>	<u>699</u>
23		New Mexico Firm	<u>380,753</u>	<u>468,896</u>	<u>471,630</u>	<u>480,435</u>	<u>409,427</u>	<u>333,475</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Unadjusted New Mexico Coincident Peak, kW @ Source							
Line	Rate &		October	November	December	January	February	March	April
No.	Voltage	Description	2024	2024	2024	2025	2025	2025	2025
1	NMRT01 - S	Residential Service - S	178,843	77,204	144,711	178,705	118,293	112,362	145,925
2	NMRT03 - S	Small General Service - S	39,837	26,844	27,500	31,547	20,049	23,520	38,025
3	NMRT04 - S	General Service - S	55,300	45,827	38,668	40,152	36,124	42,299	49,584
4	NMRT04 - P	General Service - P	3,145	3,220	3,736	3,900	3,832	3,548	2,740
5	NMRT05 - S	Irrigation Service - S	12,191	6,591	1,802	487	2,238	6,567	8,963
6	NMRT07 - S	City and County Service - S	9,476	9,738	8,571	9,570	9,073	9,434	10,989
7	NMRT08 - S	Municipal Pumping Service - S	3,737	3,375	2,671	3,715	3,505	3,901	4,365
8	NMRT08 - P	Municipal Pumping Service - P	668	660	780	1,110	1,108	737	970
9	NMRT09 - S	Large Power Service - S	10,076	9,408	8,226	8,445	9,444	10,037	10,985
10	NMRT09 - P	Large Power Service - P	10,974	9,592	11,883	11,906	11,429	9,308	9,485
11	NMRT10 - T	Military Research & Development - T	8,200	5,676	6,907	7,737	6,303	5,120	6,442
12	NMRT10 - T/ALA	Military Research & Development	1,325	921	1,089	1,325	1,366	1,005	1,179
13	NMRT10 - T/115	Military Research & Development - T/115	8,362	6,210	7,001	5,724	5,944	6,236	7,446
14	NMRT11 - S	Street Lighting Service - S	0	0	468	468	472	0	0
15	NMRT12 - S	Private Area Lighting Service - S	0	0	1,156	1,156	1,160	0	0
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	918	2,700	2,004	948	132	257	296
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	48	176	307	229	602	132	128
18	NMRT26 - S	State University Service - P	6,286	4,079	3,521	6,806	4,560	4,823	10,026
19	NMRT29 - S	Large Power Interruptible Service - S	634	482	57	0	160	870	1,016
20	NMRT42 - S	Experimental EV Charging	11	55	58	135	97	19	56
21		Total New Mexico	<u>350,030</u>	<u>212,756</u>	<u>271,116</u>	<u>314,067</u>	<u>235,891</u>	<u>240,172</u>	<u>308,621</u>
22		New Mexico Interruptible	<u>634</u>	<u>482</u>	<u>57</u>	<u>0</u>	<u>160</u>	<u>870</u>	<u>1,016</u>
23		New Mexico Firm	<u>349,396</u>	<u>212,274</u>	<u>271,059</u>	<u>314,067</u>	<u>235,732</u>	<u>239,303</u>	<u>307,605</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Unadjusted New Mexico Coincident Peak, kW @ Source						
Line	Rate &		May	June	July	August	September	Annual
No.	Voltage	Description	2025	2025	2025	2025	2025	Average
1	NMRT01 - S	Residential Service - S	224,913	297,580	301,737	295,937	247,632	193,654
2	NMRT03 - S	Small General Service - S	47,761	55,686	56,120	57,836	49,098	39,485
3	NMRT04 - S	General Service - S	55,090	63,847	62,868	63,745	60,959	51,205
4	NMRT04 - P	General Service - P	3,802	4,084	3,384	3,694	3,427	3,543
5	NMRT05 - S	Irrigation Service - S	12,863	11,637	11,574	16,798	9,555	8,439
6	NMRT07 - S	City and County Service - S	13,392	13,629	13,486	17,588	15,459	11,700
7	NMRT08 - S	Municipal Pumping Service - S	5,471	5,471	5,272	5,507	3,831	4,235
8	NMRT08 - P	Municipal Pumping Service - P	934	1,222	1,081	1,008	1,042	943
9	NMRT09 - S	Large Power Service - S	11,483	11,205	11,844	12,178	10,782	10,343
10	NMRT09 - P	Large Power Service - P	10,923	11,923	11,974	12,419	11,332	11,096
11	NMRT10 - T	Military Research & Development - T	7,870	9,935	9,510	9,983	8,524	7,684
12	NMRT10 - T/ALA	Military Research & Development	1,409	1,692	1,625	1,661	1,534	1,344
13	NMRT10 - T/115	Military Research & Development - T/115	7,806	10,044	9,870	10,189	9,167	7,833
14	NMRT11 - S	Street Lighting Service - S	0	0	0	0	0	117
15	NMRT12 - S	Private Area Lighting Service - S	0	0	0	0	0	289
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,343	1,366	1,945	2,451	780	1,262
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	126	126	138	136	130	190
18	NMRT26 - S	State University Service - P	5,426	6,243	6,318	7,020	8,094	6,100
19	NMRT29 - S	Large Power Interruptible Service - S	1,198	1,253	1,287	1,416	701	756
20	NMRT42 - S	Experimental EV Charging	<u>96</u>	<u>109</u>	<u>63</u>	<u>114</u>	<u>222</u>	<u>86</u>
21		Total New Mexico	<u>411,906</u>	<u>507,054</u>	<u>510,095</u>	<u>519,682</u>	<u>442,268</u>	<u>360,305</u>
22		New Mexico Interruptible	<u>1,198</u>	<u>1,253</u>	<u>1,287</u>	<u>1,416</u>	<u>701</u>	<u>756</u>
23		New Mexico Firm	<u>410,708</u>	<u>505,801</u>	<u>508,808</u>	<u>518,266</u>	<u>441,567</u>	<u>359,549</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	Rate &	Unadjusted New Mexico Maximum Diversified Demand, kW @ Meter	October	November	December	January	February	March	April
No.	Voltage	Description	2024	2024	2024	2025	2025	2025	2025
1	NMRT01 - S	Residential Service - S	178,921	104,984	133,734	166,839	138,382	106,014	163,162
2	NMRT03 - S	Small General Service - S	42,965	30,439	30,768	37,600	32,410	29,075	39,024
3	NMRT04 - S	General Service - S	55,721	48,113	42,145	44,699	45,504	44,433	48,226
4	NMRT04 - P	General Service - P	4,594	4,331	4,818	4,419	4,898	4,478	4,315
5	NMRT05 - S	Irrigation Service - S	14,480	10,272	2,280	1,817	3,041	7,391	11,899
6	NMRT07 - S	City and County Service - S	16,770	11,400	10,498	11,055	11,773	11,896	13,875
7	NMRT08 - S	Municipal Pumping Service - S	4,344	4,013	3,735	3,704	4,351	4,355	4,949
8	NMRT08 - P	Municipal Pumping Service - P	1,006	1,154	1,021	1,282	1,436	1,136	1,267
9	NMRT09 - S	Large Power Service - S	10,401	9,156	9,165	9,504	9,925	9,819	10,763
10	NMRT09 - P	Large Power Service - P	11,394	10,784	11,310	11,782	11,072	11,355	10,744
11	NMRT10 - T	Military Research & Development - T	8,684	8,333	8,447	10,397	8,021	7,714	7,375
12	NMRT10 - T/ALA	Military Research & Development	1,730	1,514	1,464	2,038	1,798	1,718	2,394
13	NMRT10 - T/115	Military Research & Development - T/115	9,651	6,601	7,446	7,718	6,897	6,764	7,592
14	NMRT11 - S	Street Lighting Service - S	433	433	433	433	437	437	436
15	NMRT12 - S	Private Area Lighting Service - S	1,091	1,077	1,069	1,068	1,072	1,097	1,090
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,867	3,545	5,067	4,815	3,128	828	549
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	698	553	284	212	556	411	266
18	NMRT26 - S	State University Service - P	10,542	4,824	5,014	8,518	5,887	7,209	10,048
19	NMRT29 - S	Large Power Interruptible Service - S	1,244	1,015	807	1,004	1,144	1,059	1,210
20	NMRT42 - S	Experimental EV Charging	256	209	154	312	333	384	269
21		Total New Mexico	<u>376,792</u>	<u>262,748</u>	<u>279,658</u>	<u>329,215</u>	<u>292,063</u>	<u>257,572</u>	<u>339,453</u>
22		New Mexico Interruptible	<u>1,244</u>	<u>1,015</u>	<u>807</u>	<u>1,004</u>	<u>1,144</u>	<u>1,059</u>	<u>1,210</u>
23		New Mexico Firm	<u>375,548</u>	<u>261,733</u>	<u>278,851</u>	<u>328,211</u>	<u>290,919</u>	<u>256,514</u>	<u>338,242</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line		Unadjusted New Mexico Maximum Diversified Demand, kW @ Meter						
No.	Rate & Voltage	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Maximum Demand
1	NMRT01 - S	Residential Service - S	210,457	275,224	281,791	285,554	231,769	285,554
2	NMRT03 - S	Small General Service - S	47,943	57,143	54,126	54,120	50,978	57,143
3	NMRT04 - S	General Service - S	53,330	61,337	60,075	63,431	59,642	63,431
4	NMRT04 - P	General Service - P	4,936	4,995	4,949	5,186	5,385	5,385
5	NMRT05 - S	Irrigation Service - S	14,530	12,724	14,556	15,693	16,712	16,712
6	NMRT07 - S	City and County Service - S	17,147	16,103	19,941	22,259	20,366	22,259
7	NMRT08 - S	Municipal Pumping Service - S	5,394	5,901	5,533	5,099	5,300	5,901
8	NMRT08 - P	Municipal Pumping Service - P	1,198	1,225	1,097	1,289	1,338	1,436
9	NMRT09 - S	Large Power Service - S	10,730	11,524	12,089	11,531	11,032	12,089
10	NMRT09 - P	Large Power Service - P	11,336	12,186	11,848	12,284	11,564	12,284
11	NMRT10 - T	Military Research & Development - T	9,397	10,850	10,728	10,163	9,929	10,850
12	NMRT10 - T/ALA	Military Research & Development	1,894	2,286	1,906	1,910	1,694	2,394
13	NMRT10 - T/115	Military Research & Development - T/115	9,535	10,158	11,142	10,301	9,552	11,142
14	NMRT11 - S	Street Lighting Service - S	434	434	434	436	436	437
15	NMRT12 - S	Private Area Lighting Service - S	1,090	1,093	1,088	1,086	1,086	1,097
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,370	1,423	2,556	3,116	2,235	5,067
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	244	223	438	618	680	698
18	NMRT26 - S	State University Service - P	6,705	6,869	8,376	8,809	11,667	11,667
19	NMRT29 - S	Large Power Interruptible Service - S	1,405	1,474	1,575	1,530	1,375	1,575
20	NMRT42 - S	Experimental EV Charging	<u>341</u>	<u>467</u>	<u>421</u>	<u>399</u>	<u>446</u>	<u>467</u>
21		Total New Mexico	<u>409,417</u>	<u>493,637</u>	<u>504,667</u>	<u>514,814</u>	<u>453,185</u>	<u>527,586</u>
22		New Mexico Interruptible	<u>1,405</u>	<u>1,474</u>	<u>1,575</u>	<u>1,530</u>	<u>1,375</u>	<u>1,575</u>
23		New Mexico Firm	<u>408,011</u>	<u>492,163</u>	<u>503,092</u>	<u>513,285</u>	<u>451,810</u>	<u>526,011</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	Rate &	Unadjusted New Mexico Maximum Diversified Demand, kW @ Source	October	November	December	January	February	March	April
No.	Voltage	Description	2024	2024	2024	2025	2025	2025	2025
1	NMRT01 - S	Residential Service - S	193,607	113,601	144,711	180,534	149,740	114,716	176,555
2	NMRT03 - S	Small General Service - S	46,491	32,937	33,294	40,686	35,070	31,461	42,227
3	NMRT04 - S	General Service - S	60,295	52,062	45,604	48,368	49,239	48,080	52,185
4	NMRT04 - P	General Service - P	4,875	4,595	5,112	4,689	5,198	4,752	4,579
5	NMRT05 - S	Irrigation Service - S	15,668	11,115	2,467	1,966	3,291	7,997	12,876
6	NMRT07 - S	City and County Service - S	18,147	12,336	11,360	11,963	12,739	12,872	15,014
7	NMRT08 - S	Municipal Pumping Service - S	4,701	4,342	4,042	4,008	4,708	4,713	5,355
8	NMRT08 - P	Municipal Pumping Service - P	1,068	1,224	1,083	1,360	1,523	1,205	1,344
9	NMRT09 - S	Large Power Service - S	11,254	9,908	9,917	10,284	10,739	10,625	11,647
10	NMRT09 - P	Large Power Service - P	12,091	11,443	12,002	12,502	11,749	12,050	11,401
11	NMRT10 - T	Military Research & Development - T	8,970	8,608	8,726	10,740	8,285	7,968	7,618
12	NMRT10 - T/ALA	Military Research & Development	1,774	1,553	1,501	2,090	1,844	1,762	2,455
13	NMRT10 - T/115	Military Research & Development - T/115	9,897	6,770	7,636	7,916	7,074	6,936	7,786
14	NMRT11 - S	Street Lighting Service - S	468	468	468	468	472	473	472
15	NMRT12 - S	Private Area Lighting Service - S	1,180	1,166	1,156	1,156	1,160	1,187	1,179
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	2,021	3,836	5,483	5,211	3,385	896	594
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	755	598	307	229	602	445	288
18	NMRT26 - S	State University Service - P	11,187	5,119	5,321	9,039	6,248	7,649	10,663
19	NMRT29 - S	Large Power Interruptible Service - S	1,346	1,098	873	1,087	1,238	1,146	1,310
20	NMRT42 - S	Experimental EV Charging	<u>278</u>	<u>227</u>	<u>167</u>	<u>337</u>	<u>360</u>	<u>416</u>	<u>291</u>
21		Total New Mexico	<u>406,074</u>	<u>283,006</u>	<u>301,231</u>	<u>354,632</u>	<u>314,664</u>	<u>277,350</u>	<u>365,837</u>
22		New Mexico Interruptible	<u>1,346</u>	<u>1,098</u>	<u>873</u>	<u>1,087</u>	<u>1,238</u>	<u>1,146</u>	<u>1,310</u>
23		New Mexico Firm	<u>404,728</u>	<u>281,907</u>	<u>300,358</u>	<u>353,545</u>	<u>313,426</u>	<u>276,205</u>	<u>364,528</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line	Rate &	Unadjusted New Mexico Maximum Diversified Demand, kW @ Source						
No.	Voltage	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Maximum Demand
1	NMRT01 - S	Residential Service - S	227,731	297,815	304,920	308,992	250,793	308,992
2	NMRT03 - S	Small General Service - S	51,879	61,833	58,568	58,563	55,162	61,833
3	NMRT04 - S	General Service - S	57,707	66,372	65,006	68,637	64,537	68,637
4	NMRT04 - P	General Service - P	5,238	5,300	5,251	5,504	5,715	5,715
5	NMRT05 - S	Irrigation Service - S	15,723	13,768	15,751	16,981	18,083	18,083
6	NMRT07 - S	City and County Service - S	18,554	17,424	21,578	24,086	22,037	24,086
7	NMRT08 - S	Municipal Pumping Service - S	5,837	6,386	5,987	5,518	5,735	6,386
8	NMRT08 - P	Municipal Pumping Service - P	1,271	1,300	1,165	1,368	1,420	1,523
9	NMRT09 - S	Large Power Service - S	11,611	12,470	13,081	12,477	11,938	13,081
10	NMRT09 - P	Large Power Service - P	12,030	12,931	12,572	13,035	12,271	13,035
11	NMRT10 - T	Military Research & Development - T	9,707	11,207	11,081	10,498	10,256	11,207
12	NMRT10 - T/ALA	Military Research & Development	1,942	2,344	1,955	1,959	1,737	2,455
13	NMRT10 - T/115	Military Research & Development - T/115	9,779	10,417	11,427	10,564	9,797	11,427
14	NMRT11 - S	Street Lighting Service - S	469	470	470	472	472	473
15	NMRT12 - S	Private Area Lighting Service - S	1,179	1,182	1,177	1,175	1,175	1,187
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,483	1,540	2,766	3,372	2,419	5,483
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	265	241	474	669	736	755
18	NMRT26 - S	State University Service - P	7,115	7,289	8,888	9,348	12,380	12,380
19	NMRT29 - S	Large Power Interruptible Service - S	1,521	1,595	1,704	1,655	1,488	1,704
20	NMRT42 - S	Experimental EV Charging	369	505	455	432	483	505
21		Total New Mexico	<u>441,409</u>	<u>532,391</u>	<u>544,277</u>	<u>555,305</u>	<u>488,633</u>	<u>568,949</u>
22		New Mexico Interruptible	<u>1,521</u>	<u>1,595</u>	<u>1,704</u>	<u>1,655</u>	<u>1,488</u>	<u>1,704</u>
23		New Mexico Firm	<u>439,888</u>	<u>530,796</u>	<u>542,573</u>	<u>553,650</u>	<u>487,145</u>	<u>567,245</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 01 - RESIDENTIAL SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	127	127	127	127	126	127	127
2	<u>Average Energy Used - kWh</u>	670	559	652	743	508	554	581
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	670	559	652	743	508	554	581
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	1.85	0.83	1.30	1.55	1.10	1.11	1.53
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	2.03	1.19	1.34	1.57	1.24	1.20	1.85
11	Day, Date	2024-10-06	2024-11-18	2024-12-12	2025-01-21	2025-02-01	2025-03-27	2025-04-12
12	Hour Ended, MST	15:00:00	20:00:00	19:00:00	21:00:00	11:00:00	18:00:00	16:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	2.03	1.19	1.34	1.57	1.24	1.20	1.85
15	Non-Coincident Demand	4.64	4.17	4.40	4.36	4.10	4.29	4.56
16	Diversity Factor	2.29	3.50	3.29	2.78	3.31	3.57	2.46
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	48.59%	93.16%	67.22%	64.40%	68.49%	67.16%	52.55%
19	Maximum Diversified Demand	44.41%	65.23%	65.55%	63.62%	60.96%	61.97%	43.59%
20	Class Non-Coincident Peak	19.43%	18.62%	19.94%	22.91%	18.43%	17.36%	17.69%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	91.41%	70.02%	97.52%	98.79%	89.00%	92.26%	82.95%
23	Class Non-Coincident Peak	39.98%	19.98%	29.66%	35.57%	26.91%	25.85%	33.66%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 01 - RESIDENTIAL SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	124	126	126	125	125		126
2	<u>Average Energy Used - kWh</u>	759	1,128	1,172	1,215	896	9,439	787
3	On-Peak Energy Used	0	195	214	213	177	800	200
4	Off-Peak Energy Used	759	933	958	1,002	719	8,639	720
5	Percent On-Peak Energy Used	0.00%	17.32%	18.27%	17.53%	19.76%	8.47%	25.41%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	2.33	2.98	3.12	3.06	2.50	3.06	1.94
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	2.37	3.01	3.12	3.24	2.56	3.24	2.06
11	Day, Date	2025-05-22	2025-06-15	2025-07-11	2025-08-09	2025-09-01	2025-08-09	
12	Hour Ended, MST	17:00:00	17:00:00	17:00:00	16:00:00	17:00:00	16:00:00	
13	On-Peak Maximum Class Demand	0.00	2.98	3.12	3.14	2.56	3.14	2.95
14	Off-Peak Maximum Class Demand	2.37	3.01	2.87	3.24	2.47	3.24	2.03
15	Non-Coincident Demand	4.76	5.40	5.45	5.50	5.07	5.50	4.72
16	Diversity Factor	2.01	1.80	1.75	1.70	1.98	1.70	2.54
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	43.72%	52.55%	50.57%	53.43%	49.76%	35.24%	59.30%
19	Maximum Diversified Demand	43.03%	52.10%	50.57%	50.46%	48.64%	33.28%	54.18%
20	Class Non-Coincident Peak	21.45%	29.01%	28.94%	29.71%	24.56%	35.24%	22.34%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	98.42%	99.15%	100.00%	94.44%	97.76%	94.44%	92.64%
23	Class Non-Coincident Peak	49.06%	55.20%	57.22%	55.62%	49.36%	55.62%	39.84%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): RESIDENTIAL DG SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	<u>Number of Customers</u>	102	102	102	102	102	102	102
2	<u>Total Energy Used - kWh</u>	573	525	656	786	489	496	463
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	573	525	656	786	489	496	463
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	1.61	0.78	1.62	1.91	1.38	0.62	1.01
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	2.22	1.43	1.65	2.01	1.44	1.43	1.75
11	Day, Date	2024-10-03	2024-11-17	2024-12-10	2025-01-24	2025-02-01	2025-03-14	2025-04-27
12	Hour Ended, MST	18:00:00	21:00:00	22:00:00	8:00:00	6:00:00	21:00:00	19:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	2.22	1.43	1.65	2.01	1.44	1.43	1.75
15	Non-Coincident Demand	5.22	4.76	4.85	5.40	4.65	4.66	5.02
16	Diversity Factor	2.35	3.32	2.94	2.68	3.22	3.25	2.86
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	47.80%	94.07%	54.26%	55.17%	52.88%	106.73%	63.33%
19	Maximum Diversified Demand	34.73%	50.90%	53.49%	52.44%	50.42%	46.51%	36.68%
20	Class Non-Coincident Peak	14.75%	15.33%	18.17%	19.57%	15.64%	14.30%	12.81%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	72.66%	54.11%	98.58%	95.05%	95.35%	43.58%	57.92%
23	Class Non-Coincident Peak	30.86%	16.30%	33.48%	35.47%	29.59%	13.40%	20.23%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): RESIDENTIAL DG SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	102	102	102	102	102		102
2	<u>Total Energy Used - kWh</u>	584	918	957	1,006	763	8,214	685
3	On-Peak Energy Used	0	140	153	151	131	574	144
4	Off-Peak Energy Used	584	778	804	855	633	7,640	637
5	Percent On-Peak Energy Used	0.00%	15.23%	15.98%	15.00%	17.10%	6.99%	21.02%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	1.77	2.75	3.01	2.25	1.86	2.25	1.72
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	2.38	3.69	3.67	3.53	2.78	3.69	2.33
11	Day, Date	2025-05-23	2025-06-15	2025-07-11	2025-08-06	2025-09-09	2025-06-15	
12	Hour Ended, MST	20:00:00	19:00:00	18:00:00	19:00:00	18:00:00	19:00:00	
13	On-Peak Maximum Class Demand	0.00	3.34	3.67	3.12	2.78	3.67	3.23
14	Off-Peak Maximum Class Demand	2.38	3.69	3.37	3.53	2.77	3.69	2.31
15	Non-Coincident Demand	5.39	6.46	6.18	6.18	5.67	6.46	5.37
16	Diversity Factor	2.26	1.75	1.68	1.75	2.04	1.75	2.51
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	44.32%	46.29%	42.71%	60.02%	56.89%	41.63%	60.37%
19	Maximum Diversified Demand	32.96%	34.57%	35.04%	38.32%	38.08%	25.44%	42.01%
20	Class Non-Coincident Peak	14.56%	19.71%	20.82%	21.88%	18.69%	41.63%	17.19%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	74.37%	74.68%	82.05%	63.85%	66.93%	61.10%	73.26%
23	Class Non-Coincident Peak	32.85%	42.59%	48.74%	36.45%	32.84%	34.85%	31.07%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 03 - SMALL GENERAL SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	151	151	151	151	151	150	151
2	<u>Total Energy Used - kWh</u>	1,583	1,346	1,430	1,595	1,298	1,447	1,456
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	1,583	1,346	1,430	1,595	1,298	1,447	1,456
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	2.90	1.95	2.08	2.25	1.91	2.29	2.77
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	3.76	2.67	2.86	3.32	2.84	2.79	3.42
11	Day, Date	2024-10-01	2024-11-12	2024-12-11	2025-01-21	2025-02-20	2025-03-04	2025-04-16
12	Hour Ended, MST	14:00:00	11:00:00	10:00:00	9:00:00	9:00:00	9:00:00	15:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	3.76	2.67	2.86	3.32	2.84	2.79	3.42
15	Non-Coincident Demand	6.31	5.15	5.23	5.56	5.32	5.63	6.32
16	Diversity Factor	1.68	1.93	1.83	1.67	1.88	2.02	1.85
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	73.39%	95.86%	92.61%	95.40%	101.33%	84.97%	73.03%
19	Maximum Diversified Demand	56.56%	70.12%	67.31%	64.58%	68.05%	69.83%	59.09%
20	Class Non-Coincident Peak	33.73%	36.27%	36.76%	38.56%	36.29%	34.54%	31.96%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	77.07%	73.15%	72.68%	67.70%	67.15%	82.18%	80.91%
23	Class Non-Coincident Peak	45.95%	37.84%	39.69%	40.43%	35.81%	40.65%	43.76%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 03 - SMALL GENERAL SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
 PAGE 18 OF 58

Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	151	151	150	150	150		151
2	<u>Total Energy Used - kWh</u>	1,674	2,023	2,082	2,132	1,797	19,863	1,655
3	On-Peak Energy Used	0	308	332	325	287	1,253	313
4	Off-Peak Energy Used	1,674	1,715	1,750	1,806	1,510	18,610	1,551
5	Percent On-Peak Energy Used	0.00%	15.23%	15.97%	15.26%	15.97%	6.31%	18.91%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	3.48	3.90	4.09	4.21	3.57	4.21	2.95
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	4.21	4.87	4.74	4.75	4.47	4.87	3.72
11	Day, Date	2025-05-29	2025-06-17	2025-07-10	2025-08-06	2025-09-11	2025-06-17	
12	Hour Ended, MST	14:00:00	14:00:00	14:00:00	15:00:00	14:00:00	14:00:00	
13	On-Peak Maximum Class Demand	0.00	4.81	4.70	4.75	4.36	4.81	4.65
14	Off-Peak Maximum Class Demand	4.21	4.87	4.74	4.72	4.47	4.87	3.72
15	Non-Coincident Demand	6.75	7.45	7.35	7.68	7.02	7.68	6.32
16	Diversity Factor	1.60	1.53	1.55	1.62	1.57	1.58	1.73
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	64.71%	72.07%	68.50%	67.99%	69.82%	53.81%	79.97%
19	Maximum Diversified Demand	53.48%	57.72%	59.01%	60.37%	55.77%	46.58%	61.82%
20	Class Non-Coincident Peak	33.34%	37.71%	38.06%	37.29%	35.55%	53.81%	35.84%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	82.64%	80.09%	86.14%	88.79%	79.89%	86.57%	78.20%
23	Class Non-Coincident Peak	51.51%	52.32%	55.57%	54.85%	50.92%	54.85%	45.78%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 04 - GENERAL SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	<u>Number of Customers</u>	35	35	36	36	36	37	38
2	<u>Total Energy Used - kWh</u>	66,430	62,114	64,732	69,234	58,779	62,771	59,088
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	66,430	62,114	64,732	69,234	58,779	62,771	59,088
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	86.21	88.25	102.41	104.00	98.99	97.25	75.11
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	126.79	119.51	133.01	131.40	118.21	123.60	119.12
11	Day, Date	2024-10-09	2024-11-14	2024-12-12	2025-01-22	2025-02-21	2025-03-27	2025-04-14
12	Hour Ended, MST	10:00:00	11:00:00	11:00:00	10:00:00	11:00:00	8:00:00	8:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	126.79	119.51	133.01	131.40	118.21	123.60	119.12
15	Non-Coincident Demand	197.32	174.96	181.28	190.02	188.16	183.47	186.34
16	Diversity Factor	1.56	1.46	1.36	1.45	1.59	1.48	1.56
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	103.57%	97.76%	84.96%	89.48%	88.36%	86.75%	109.27%
19	Maximum Diversified Demand	70.42%	72.18%	65.41%	70.82%	73.99%	68.26%	68.90%
20	Class Non-Coincident Peak	45.25%	49.31%	47.99%	48.97%	46.49%	45.99%	44.04%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	68.00%	73.84%	76.99%	79.15%	83.73%	78.68%	63.05%
23	Class Non-Coincident Peak	43.69%	50.44%	56.49%	54.73%	52.61%	53.01%	40.31%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 04 - GENERAL SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Annual Summary	Annual Average
1	<u>Number of Customers</u>	38	39	40	39	39		37
2	<u>Total Energy Used - kWh</u>	65,118	72,116	72,520	71,540	68,192	792,633	66,053
3	On-Peak Energy Used	0	8,655	9,294	8,440	8,606	34,995	8,749
4	Off-Peak Energy Used	65,118	63,461	63,226	63,100	59,586	757,637	63,136
5	Percent On-Peak Energy Used	0.00%	12.00%	12.82%	11.80%	12.62%	4.42%	13.25%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	104.20	111.95	92.76	101.25	93.93	101.25	96.36
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	136.18	137.83	136.64	143.09	138.09	143.09	130.29
11	Day, Date	2025-05-29	2025-06-10	2025-07-30	2025-08-06	2025-09-16	2025-08-06	
12	Hour Ended, MST	10:00:00	11:00:00	12:00:00	11:00:00	10:00:00	11:00:00	
13	On-Peak Maximum Class Demand	0.00	128.39	122.24	120.60	115.86	128.39	121.77
14	Off-Peak Maximum Class Demand	136.18	137.83	136.64	143.09	138.09	143.09	130.29
15	Non-Coincident Demand	198.74	208.90	210.26	204.61	203.77	210.26	193.99
16	Diversity Factor	1.46	1.52	1.54	1.43	1.48	1.47	1.49
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	83.99%	89.47%	105.08%	94.96%	100.84%	89.36%	94.54%
19	Maximum Diversified Demand	64.27%	72.67%	71.34%	67.20%	68.59%	63.24%	69.50%
20	Class Non-Coincident Peak	44.04%	47.95%	46.36%	46.99%	46.48%	89.36%	46.65%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	76.52%	81.23%	67.89%	70.76%	68.02%	70.76%	73.99%
23	Class Non-Coincident Peak	52.43%	53.59%	44.12%	49.49%	46.09%	48.16%	49.75%

EL PASO ELECTRIC COMPANY
 2020 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 04 - GENERAL SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	<u>Number of Customers</u>	90	90	90	90	90	90	90
2	<u>Total Energy Used - kWh</u>	38,353	30,976	30,366	32,263	28,585	31,026	32,973
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	38,353	30,976	30,366	32,263	28,585	31,026	32,973
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	66.71	55.35	45.25	45.75	43.44	53.46	61.81
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	77.79	67.20	60.50	62.66	63.51	66.14	69.51
11	Day, Date	2024-10-10	2024-11-01	2024-12-11	2025-01-23	2025-02-07	2025-03-27	2025-04-11
12	Hour Ended, MST	14:00:00	14:00:00	10:00:00	12:00:00	14:00:00	13:00:00	13:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	77.79	67.20	60.50	62.66	63.51	66.14	69.51
15	Non-Coincident Demand	103.17	87.93	84.27	86.21	89.00	88.90	92.79
16	Diversity Factor	1.33	1.31	1.39	1.38	1.40	1.34	1.33
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	77.27%	77.73%	90.21%	94.78%	97.92%	78.00%	74.09%
19	Maximum Diversified Demand	66.27%	64.02%	67.47%	69.21%	66.97%	63.05%	65.88%
20	Class Non-Coincident Peak	49.97%	48.93%	48.43%	50.30%	47.79%	46.91%	49.36%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	85.75%	82.36%	74.79%	73.01%	68.40%	80.83%	88.92%
23	Class Non-Coincident Peak	64.66%	62.94%	53.69%	53.07%	48.81%	60.14%	66.62%

EL PASO ELECTRIC COMPANY
 2020 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 04 - GENERAL SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	90	89	89	88	88		90
2	<u>Total Energy Used - kWh</u>	35,078	39,974	42,262	43,021	38,155	423,032	35,253
3	On-Peak Energy Used	0	5,729	6,354	6,059	5,731	23,873	5,968
4	Off-Peak Energy Used	35,078	34,245	35,909	36,963	32,423	399,159	33,263
5	Percent On-Peak Energy Used	0.00%	14.33%	15.03%	14.08%	15.02%	5.64%	16.93%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	63.59	72.89	74.45	76.91	70.32	76.91	60.83
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	74.41	84.56	83.80	88.49	83.26	88.49	73.49
11	Day, Date	2025-05-22	2025-06-17	2025-07-11	2025-08-06	2025-09-11	2025-08-06	
12	Hour Ended, MST	13:00:00	13:00:00	14:00:00	14:00:00	12:00:00	14:00:00	
13	On-Peak Maximum Class Demand	0.00	81.51	82.69	87.88	80.20	87.88	83.07
14	Off-Peak Maximum Class Demand	74.41	84.56	83.80	88.49	83.26	88.49	73.49
15	Non-Coincident Demand	97.39	108.01	108.50	110.44	104.68	110.44	96.77
16	Diversity Factor	1.31	1.28	1.29	1.25	1.26	1.25	1.32
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	74.14%	76.17%	76.30%	75.19%	75.36%	62.79%	80.60%
19	Maximum Diversified Demand	63.37%	65.66%	67.78%	65.35%	63.65%	54.57%	65.72%
20	Class Non-Coincident Peak	48.41%	51.40%	52.35%	52.36%	50.62%	62.79%	49.74%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	85.47%	86.20%	88.84%	86.91%	84.46%	86.91%	82.16%
23	Class Non-Coincident Peak	65.30%	67.49%	68.62%	69.64%	67.17%	69.64%	62.34%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 05 - IRRIGATION SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	228	228	227	227	227	227	227
2	<u>Total Energy Used - kWh</u>	5,769	1,191	962	664	2,283	4,731	6,675
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	5,769	1,191	962	664	2,283	4,731	6,675
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	12.34	3.80	1.82	0.49	3.93	8.56	9.59
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	17.54	5.49	2.81	2.22	6.73	11.74	15.99
11	Day, Date	2024-10-01	2024-11-01	2024-12-19	2025-01-29	2025-02-26	2025-03-31	2025-04-29
12	Hour Ended, MST	13:00:00	13:00:00	11:00:00	12:00:00	15:00:00	13:00:00	11:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	17.54	5.49	2.81	2.22	6.73	11.74	15.99
15	Non-Coincident Demand	36.58	13.89	8.09	7.79	15.88	31.62	36.42
16	Diversity Factor	2.09	2.53	2.88	3.51	2.36	2.69	2.28
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	62.84%	43.50%	70.88%	180.80%	86.49%	74.31%	96.65%
19	Maximum Diversified Demand	44.22%	30.14%	45.99%	40.20%	50.48%	54.18%	57.96%
20	Class Non-Coincident Peak	21.20%	11.91%	15.97%	11.45%	21.39%	20.11%	25.45%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	70.37%	69.29%	64.89%	22.23%	58.36%	72.92%	59.97%
23	Class Non-Coincident Peak	33.74%	27.37%	22.53%	6.34%	24.73%	27.06%	26.34%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 05 - IRRIGATION SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	227	227	227	227	227		227
2	<u>Total Energy Used - kWh</u>	8,104	5,849	7,328	8,999	5,748	58,303	4,859
3	On-Peak Energy Used	0	755	1,054	1,185	881	3,874	969
4	Off-Peak Energy Used	8,104	5,094	6,275	7,814	4,867	54,429	4,536
		0	0	0.0000	0.0000	0.0000		
5	Percent On-Peak Energy Used	0.00%	12.90%	14.38%	13.17%	15.32%	6.64%	19.94%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	13.02	11.78	12.03	17.19	9.75	17.19	8.69
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	17.88	14.30	18.86	19.33	17.56	19.33	12.54
11	Day, Date	2025-05-23	2025-06-05	2025-07-18	2025-08-06	2025-09-03	2025-08-06	
12	Hour Ended, MST	12:00:00	8:00:00	14:00:00	12:00:00	9:00:00	12:00:00	
13	On-Peak Maximum Class Demand	0.00	12.42	18.74	18.17	16.85	18.74	16.55
14	Off-Peak Maximum Class Demand	17.88	14.30	18.86	19.33	17.56	19.33	12.54
15	Non-Coincident Demand	37.00	32.12	36.47	36.96	35.96	37.00	27.40
16	Diversity Factor	2.07	2.25	1.93	1.91	2.05	1.91	2.38
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	83.66%	68.96%	81.85%	70.37%	81.86%	38.72%	83.52%
19	Maximum Diversified Demand	60.92%	56.80%	52.22%	62.58%	45.45%	34.43%	50.10%
20	Class Non-Coincident Peak	29.44%	25.29%	27.01%	32.73%	22.20%	38.72%	22.01%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	72.82%	82.36%	63.79%	88.93%	55.52%	88.93%	65.12%
23	Class Non-Coincident Peak	35.19%	36.68%	33.00%	46.51%	27.12%	46.45%	28.88%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 07 - CITY/COUNTY SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	88	88	88	88	88	88	88
2	<u>Total Energy Used - kWh</u>	6,053	4,805	4,986	5,813	4,951	4,959	5,573
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	6,053	4,805	4,986	5,813	4,951	4,959	5,573
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	7.96	8.40	7.58	9.08	7.62	8.37	10.11
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	17.71	12.03	11.57	12.96	12.42	13.22	15.99
11	Day, Date	2024-10-07	2024-11-01	2024-12-11	2025-01-24	2025-02-25	2025-03-25	2025-04-16
12	Hour Ended, MST	13:00:00	13:00:00	9:00:00	9:00:00	15:00:00	14:00:00	14:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	17.71	12.03	11.57	12.96	12.42	13.22	15.99
15	Non-Coincident Demand	21.69	15.54	15.52	16.67	16.72	16.96	19.64
16	Diversity Factor	1.22	1.29	1.34	1.29	1.35	1.28	1.23
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	102.22%	79.48%	88.40%	86.08%	96.66%	79.67%	76.54%
19	Maximum Diversified Demand	45.94%	55.49%	57.90%	60.27%	59.30%	50.44%	48.40%
20	Class Non-Coincident Peak	37.51%	42.95%	43.18%	46.86%	44.06%	39.29%	39.41%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	44.94%	69.81%	65.49%	70.01%	61.34%	63.31%	63.23%
23	Class Non-Coincident Peak	36.70%	54.04%	48.84%	54.44%	45.59%	49.32%	51.48%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 07 - CITY/COUNTY SERVICE
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	87	87	87	87	87		88
2	<u>Total Energy Used - kWh</u>	6,208	6,446	7,185	8,147	7,029	72,154	6,013
3	On-Peak Energy Used	0	896	1,071	1,249	1,141	4,357	1,089
4	Off-Peak Energy Used	6,208	5,550	6,114	6,898	5,888	67,797	5,650
5	Percent On-Peak Energy Used	0.00%	13.90%	14.90%	15.34%	16.23%	6.04%	18.11%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	11.74	11.61	11.44	14.83	12.99	14.83	10.14
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	18.87	17.01	21.67	23.50	21.51	23.50	16.54
11	Day, Date	2025-05-22	2025-06-16	2025-07-28	2025-08-07	2025-09-09	2025-08-07	
12	Hour Ended, MST	13:00:00	14:00:00	13:00:00	13:00:00	13:00:00	13:00:00	
13	On-Peak Maximum Class Demand	0.00	16.38	17.57	20.45	18.51	20.45	18.23
14	Off-Peak Maximum Class Demand	18.87	17.01	21.67	23.50	21.51	23.50	16.54
15	Non-Coincident Demand	22.26	20.01	25.16	26.73	24.89	26.73	20.15
16	Diversity Factor	1.18	1.18	1.16	1.14	1.16	1.14	1.23
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	71.09%	77.14%	84.45%	73.84%	75.18%	55.54%	82.56%
19	Maximum Diversified Demand	44.21%	52.63%	44.57%	46.60%	45.38%	35.05%	50.93%
20	Class Non-Coincident Peak	37.48%	44.74%	38.38%	40.97%	39.23%	55.54%	41.17%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	62.20%	68.23%	52.77%	63.11%	60.36%	63.11%	62.07%
23	Class Non-Coincident Peak	52.73%	57.99%	45.45%	55.49%	52.18%	55.49%	50.35%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 08 - MUNICIPAL PUMPING SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	15	15	15	14	16	16	15
2	<u>Total Energy Used - kWh</u>	41,182	40,526	43,587	52,257	39,102	44,031	48,666
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	41,182	40,526	43,587	52,257	39,102	44,031	48,666
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	43.99	43.88	51.02	81.93	62.05	50.49	65.89
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	83.63	99.93	82.07	114.37	98.81	98.39	105.83
11	Day, Date	2024-10-30	2024-11-10	2024-12-24	2025-01-27	2025-02-25	2025-03-14	2025-04-30
12	Hour Ended, MST	19:00:00	23:00:00	23:00:00	21:00:00	22:00:00	19:00:00	21:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	83.63	99.93	82.07	114.37	98.81	98.39	105.83
15	Non-Coincident Demand	132.96	118.98	110.91	140.59	104.33	104.13	113.09
16	Diversity Factor	1.59	1.19	1.35	1.23	1.06	1.06	1.07
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	125.84%	128.27%	114.83%	85.73%	93.77%	117.21%	102.58%
19	Maximum Diversified Demand	66.19%	56.32%	71.38%	61.41%	58.89%	60.15%	63.87%
20	Class Non-Coincident Peak	41.63%	47.31%	52.82%	49.96%	55.77%	56.84%	59.77%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	52.60%	43.91%	62.16%	71.63%	62.80%	51.32%	62.26%
23	Class Non-Coincident Peak	33.08%	36.88%	46.00%	58.27%	59.47%	48.49%	58.27%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 08 - MUNICIPAL PUMPING SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	15	15	15	15	15		15
2	<u>Total Energy Used - kWh</u>	49,568	47,221	48,123	51,156	51,574	556,993	46,416
3	On-Peak Energy Used	0	5,434	5,927	5,641	6,177	23,178	5,794
4	Off-Peak Energy Used	49,568	41,788	42,196	45,515	45,397	533,815	44,485
5	Percent On-Peak Energy Used	0.00%	11.51%	12.32%	11.03%	11.98%	4.16%	12.48%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	63.73	73.42	79.11	64.27	67.45	64.27	62.27
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	100.33	87.35	95.48	100.83	105.71	114.37	97.73
11	Day, Date	2025-05-07	2025-06-09	2025-07-29	2025-08-26	2025-09-10	2025-01-27	
12	Hour Ended, MST	23:00:00	22:00:00	8:00:00	6:00:00	7:00:00	21:00:00	
13	On-Peak Maximum Class Demand	0.00	87.17	84.80	82.51	85.44	87.17	84.98
14	Off-Peak Maximum Class Demand	100.33	87.35	95.48	100.83	105.71	114.37	97.73
15	Non-Coincident Demand	107.32	100.66	115.21	114.89	130.37	140.59	116.12
16	Diversity Factor	1.07	1.15	1.21	1.14	1.23	1.23	1.20
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	104.54%	89.32%	81.76%	106.99%	106.20%	98.94%	104.75%
19	Maximum Diversified Demand	66.41%	75.09%	67.75%	68.19%	67.76%	55.59%	65.28%
20	Class Non-Coincident Peak	62.08%	65.16%	56.14%	59.84%	54.94%	98.94%	55.19%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	63.52%	84.06%	82.86%	63.74%	63.80%	56.19%	63.72%
23	Class Non-Coincident Peak	59.38%	72.94%	68.67%	55.94%	51.73%	45.71%	54.09%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 08 - MUNICIPAL PUMPING SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	<u>Number of Customers</u>	83	83	83	83	83	83	83
2	<u>Total Energy Used - kWh</u>	13,225	10,574	10,311	10,620	9,683	11,459	13,045
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	13,225	10,574	10,311	10,620	9,683	11,459	13,045
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	16.20	14.63	11.58	16.11	15.20	16.91	18.92
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	22.69	19.17	19.04	19.06	20.02	22.74	25.84
11	Day, Date	2024-10-11	2024-11-01	2024-12-06	2025-01-21	2025-02-19	2025-03-31	2025-04-23
12	Hour Ended, MST	11:00:00	20:00:00	11:00:00	15:00:00	15:00:00	9:00:00	11:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	22.69	19.17	19.04	19.06	20.02	22.74	25.84
15	Non-Coincident Demand	36.38	36.21	34.07	36.59	35.57	37.11	40.53
16	Diversity Factor	1.60	1.89	1.79	1.92	1.78	1.63	1.57
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	109.72%	100.37%	119.69%	88.62%	94.83%	91.06%	95.75%
19	Maximum Diversified Demand	78.33%	76.60%	72.78%	74.90%	71.95%	67.74%	70.11%
20	Class Non-Coincident Peak	48.86%	40.56%	40.67%	39.01%	40.51%	41.50%	44.70%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	71.39%	76.32%	60.81%	84.52%	75.88%	74.38%	73.22%
23	Class Non-Coincident Peak	44.53%	40.41%	33.98%	44.02%	42.72%	45.57%	46.68%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 08 - MUNICIPAL PUMPING SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Customers</u>	83	82	82	82	82		83
2	<u>Total Energy Used - kWh</u>	15,205	15,984	15,129	14,751	12,557	152,541	12,712
3	On-Peak Energy Used	0	1,787	1,785	1,596	1,462	6,629	1,657
4	Off-Peak Energy Used	15,205	14,197	13,344	13,155	11,095	145,912	12,159
5	Percent On-Peak Energy Used	0.00%	11.18%	11.80%	10.82%	11.64%	4.35%	13.03%
6	<u>Average Demand - kW</u>							
7	At Time of Native System Peak (1)	23.72	23.72	22.86	23.92	16.61	23.92	18.36
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	28.16	30.80	28.89	26.62	27.68	30.80	24.23
11	Day, Date	2025-05-29	2025-06-06	2025-07-10	2025-08-08	2025-09-04	2025-06-06	
12	Hour Ended, MST	10:00:00	7:00:00	8:00:00	10:00:00	8:00:00	7:00:00	
13	On-Peak Maximum Class Demand	0.00	26.87	24.56	25.13	21.08	26.87	24.41
14	Off-Peak Maximum Class Demand	28.16	30.80	28.89	26.62	27.68	30.80	24.23
15	Non-Coincident Demand	42.78	42.51	43.00	41.49	39.68	43.00	38.83
16	Diversity Factor	1.52	1.38	1.49	1.56	1.43	1.40	1.63
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	86.16%	93.58%	88.97%	82.88%	105.00%	72.79%	96.39%
19	Maximum Diversified Demand	72.58%	72.08%	70.39%	74.49%	63.01%	56.54%	72.08%
20	Class Non-Coincident Peak	47.78%	52.22%	47.29%	47.79%	43.95%	72.79%	44.57%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	84.23%	77.03%	79.12%	89.88%	60.01%	77.68%	75.57%
23	Class Non-Coincident Peak	55.45%	55.80%	53.16%	57.66%	41.85%	55.64%	46.82%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 09 - LARGE POWER SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Meters</u>	8	8	8	8	8	8	8
2	<u>Total Energy Used - kWh</u>	7,009,213	6,674,257	7,019,999	7,295,510	6,260,015	6,653,115	6,516,484
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	7,009,213	6,674,257	7,019,999	7,295,510	6,260,015	6,653,115	6,516,484
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	10,341.14	9,038.64	11,198.28	11,220.00	10,770.64	8,771.06	8,938.10
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	11,393.94	10,783.52	11,309.76	11,781.60	11,071.64	11,355.26	10,744.26
11	Day, Date	2024-10-03	2024-11-19	2024-12-11	2025-01-23	2025-02-20	2025-03-14	2025-04-10
12	Hour Ended, MST	19:00:00	20:00:00	20:00:00	7:00:00	7:00:00	6:00:00	20:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	11,393.94	10,783.52	11,309.76	11,781.60	11,071.64	11,355.26	10,744.26
15	Non-Coincident Demand	13,287.28	12,494.68	12,940.96	13,452.14	12,714.30	12,673.24	12,547.28
16	Diversity Factor	1.17	1.16	1.14	1.14	1.15	1.12	1.17
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	91.10%	102.56%	84.26%	87.40%	86.49%	101.95%	101.26%
19	Maximum Diversified Demand	82.68%	85.96%	83.43%	83.23%	84.14%	78.75%	84.24%
20	Class Non-Coincident Peak	70.90%	74.19%	72.91%	72.89%	73.27%	70.56%	72.13%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	90.76%	83.82%	99.01%	95.23%	97.28%	77.24%	83.19%
23	Class Non-Coincident Peak	77.83%	72.34%	86.53%	83.41%	84.71%	69.21%	71.24%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 09 - LARGE POWER SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	8	9	9	9	9		8
2	<u>Total Energy Used - kWh</u>	6,538,418	7,336,010	7,606,829	7,957,915	7,293,877	84,161,643	7,013,470
3	On-Peak Energy Used	0	887,737	972,725	940,081	923,567	3,724,110	931,028
4	Off-Peak Energy Used	6,538,418	6,448,273	6,634,105	7,017,834	6,370,310	80,437,533	6,703,128
5	Percent On-Peak Energy Used	0.00%	12.10%	12.79%	11.81%	12.66%	4.42%	13.27%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	10,293.14	11,235.80	11,283.58	11,703.18	10,679.02	11,703.18	10,456.05
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	11,336.10	12,185.98	11,847.50	12,283.56	11,563.88	12,283.56	11,471.42
11	Day, Date	2025-05-29	2025-06-17	2025-07-03	2025-08-05	2025-09-09	2025-08-05	
12	Hour Ended, MST	21:00:00	20:00:00	11:00:00	20:00:00	13:00:00	20:00:00	
13	On-Peak Maximum Class Demand	0.00	11,620.64	11,635.24	11,825.30	11,385.70	11,825.30	11,616.72
14	Off-Peak Maximum Class Demand	11,336.10	12,185.98	11,847.50	12,283.56	11,563.88	12,283.56	11,471.42
15	Non-Coincident Demand	12,448.56	14,120.12	14,242.54	14,085.82	13,403.52	14,242.54	13,200.87
16	Diversity Factor	1.10	1.16	1.20	1.15	1.16	1.16	1.15
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	85.38%	90.68%	90.61%	91.40%	94.86%	82.09%	92.33%
19	Maximum Diversified Demand	77.52%	83.61%	86.30%	87.08%	87.60%	78.21%	83.71%
20	Class Non-Coincident Peak	70.60%	72.16%	71.79%	75.94%	75.58%	82.09%	72.74%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	90.80%	92.20%	95.24%	95.28%	92.35%	95.28%	91.03%
23	Class Non-Coincident Peak	82.69%	79.57%	79.22%	83.08%	79.67%	82.17%	79.13%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 09 - LARGE POWER SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Meters</u>	14	14	14	15	15	15	15
2	<u>Total Energy Used - kWh</u>	6,572,440	5,869,070	5,733,519	6,103,588	5,716,227	6,362,371	6,281,032
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	6,572,440	5,869,070	5,733,519	6,103,588	5,716,227	6,362,371	6,281,032
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	9,897.49	9,139.62	7,654.72	7,804.66	8,874.84	10,079.13	11,090.95
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	11,277.95	9,971.51	9,847.47	10,221.32	10,874.16	10,698.84	11,657.38
11	Day, Date	2024-10-10	2024-11-12	2024-12-03	2025-01-28	2025-02-06	2025-03-27	2025-04-11
12	Hour Ended, MST	15:00:00	15:00:00	11:00:00	13:00:00	15:00:00	15:00:00	15:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	11,277.95	9,971.51	9,847.47	10,221.32	10,874.16	10,698.84	11,657.38
15	Non-Coincident Demand	13,036.14	11,853.81	11,560.03	11,939.13	12,604.94	12,615.92	13,023.27
16	Diversity Factor	1.16	1.19	1.17	1.17	1.16	1.18	1.12
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	89.25%	89.19%	100.67%	105.11%	95.85%	84.84%	78.66%
19	Maximum Diversified Demand	78.33%	81.75%	78.26%	80.26%	78.22%	79.93%	74.83%
20	Class Non-Coincident Peak	67.76%	68.77%	66.66%	68.71%	67.48%	67.78%	66.99%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	87.76%	91.66%	77.73%	76.36%	81.61%	94.21%	95.14%
23	Class Non-Coincident Peak	75.92%	77.10%	66.22%	65.37%	70.41%	79.89%	85.16%

Amended Filing

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 09 - LARGE POWER SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
 PAGE 34 OF 58

Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	15	15	15	15	15		15
2	<u>Total Energy Used - kWh</u>	6,827,896	7,105,257	7,690,148	7,527,693	6,835,160	78,624,400	6,552,033
3	On-Peak Energy Used	0	936,606	1,071,093	975,525	942,421	3,925,645	981,411
4	Off-Peak Energy Used	6,827,896	6,168,651	6,619,055	6,552,168	5,892,739	74,698,756	6,224,896
5	Percent On-Peak Energy Used	0.00%	13.18%	13.93%	12.96%	13.79%	4.99%	14.98%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	11,719.06	11,512.72	12,135.38	12,562.78	10,611.29	12,562.78	10,256.89
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	11,977.98	12,599.51	13,394.04	12,792.14	12,116.97	13,394.04	11,452.44
11	Day, Date	2025-05-23	2025-06-23	2025-07-11	2025-08-04	2025-09-22	2025-07-11	
12	Hour Ended, MST	14:00:00	15:00:00	15:00:00	17:00:00	17:00:00	15:00:00	
13	On-Peak Maximum Class Demand	0.00	12,599.51	13,394.04	12,792.14	12,116.97	13,394.04	12,725.67
14	Off-Peak Maximum Class Demand	11,977.98	12,556.30	13,104.09	12,600.19	11,789.91	13,104.09	11,381.43
15	Non-Coincident Demand	13,993.79	14,530.85	14,861.05	14,689.14	14,094.78	14,861.05	13,233.57
16	Diversity Factor	1.17	1.15	1.11	1.15	1.16	1.11	1.16
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	78.31%	85.72%	85.17%	80.54%	89.46%	71.44%	88.57%
19	Maximum Diversified Demand	76.62%	78.32%	77.17%	79.09%	78.35%	67.01%	78.43%
20	Class Non-Coincident Peak	65.58%	67.91%	69.55%	68.88%	67.35%	71.44%	67.79%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	97.84%	91.37%	90.60%	98.21%	87.57%	93.79%	89.17%
23	Class Non-Coincident Peak	83.74%	79.23%	81.66%	85.52%	75.29%	84.53%	77.13%

SCHEDULE P-1(b)
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EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 10 - MILITARY RESEARCH
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	2	2	2	2	2	2	2
2	<u>Total Energy Used - kWh</u>	10,509,133	9,064,023	9,429,345	10,641,607	8,388,405	9,040,201	9,150,861
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	10,509,133	9,064,023	9,429,345	10,641,607	8,388,405	9,040,201	9,150,861
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	18,383.92	13,448.18	14,574.57	15,363.94	14,229.94	13,016.54	15,646.91
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	19,281.93	17,010.75	18,112.86	20,989.03	17,443.40	16,927.35	17,234.22
11	Day, Date	2024-10-03	2024-11-07	2024-12-12	2025-01-22	2025-02-20	2025-03-10	2025-04-22
12	Hour Ended, MST	15:00:00	10:00:00	8:00:00	8:00:00	8:00:00	7:00:00	15:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	19,281.93	17,010.75	18,112.86	20,989.03	17,443.40	16,927.35	17,234.22
15	Non-Coincident Demand	19,832.59	17,155.58	18,325.05	20,989.03	17,702.04	16,927.35	18,215.79
16	Diversity Factor	1.03	1.01	1.01	1.00	1.01	1.00	1.06
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	76.83%	93.61%	86.96%	93.10%	87.72%	93.35%	81.23%
19	Maximum Diversified Demand	73.26%	74.01%	69.97%	68.15%	71.56%	71.78%	73.75%
20	Class Non-Coincident Peak	71.22%	73.38%	69.16%	68.15%	70.52%	71.78%	69.77%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	95.34%	79.06%	80.47%	73.20%	81.58%	76.90%	90.79%
23	Class Non-Coincident Peak	92.70%	78.39%	79.53%	73.20%	80.39%	76.90%	85.90%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 10 - MILITARY RESEARCH
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	2	2	2	2	2		2
2	<u>Total Energy Used - kWh</u>	10,160,010	12,232,638	12,730,683	12,763,547	11,006,280	125,116,733	10,426,394
3	On-Peak Energy Used	0	1,628,851	1,781,269	1,692,568	1,572,169	6,674,857	1,668,714
4	Off-Peak Energy Used	10,160,010	10,603,787	10,949,415	11,070,979	9,434,111	118,441,877	9,870,156
5	Percent On-Peak Energy Used	0.00%	13.32%	13.99%	13.26%	14.28%	5.33%	16.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	17,603.78	22,061.86	21,414.24	22,219.98	19,685.76	22,219.98	17,304.14
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	20,822.51	23,381.37	22,554.60	23,279.37	21,025.35	23,381.37	19,838.56
11	Day, Date	2025-05-29	2025-06-16	2025-07-16	2025-08-06	2025-09-09	2025-06-16	
12	Hour Ended, MST	13:00:00	15:00:00	13:00:00	15:00:00	12:00:00	15:00:00	
13	On-Peak Maximum Class Demand	0.00	23,381.37	22,433.77	23,279.37	20,902.07	23,381.37	22,499.14
14	Off-Peak Maximum Class Demand	20,822.51	23,179.98	22,554.60	23,224.08	21,025.35	23,224.08	19,817.17
15	Non-Coincident Demand	21,533.72	23,827.11	23,681.42	23,360.14	22,115.08	23,827.11	20,305.41
16	Diversity Factor	1.03	1.02	1.05	1.00	1.05	1.02	1.02
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	77.57%	77.01%	79.91%	77.21%	77.65%	64.28%	83.51%
19	Maximum Diversified Demand	65.58%	72.66%	75.87%	73.69%	72.71%	61.09%	71.91%
20	Class Non-Coincident Peak	63.42%	71.30%	72.26%	73.44%	69.12%	64.28%	70.29%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	84.54%	94.36%	94.94%	95.45%	93.63%	95.03%	86.69%
23	Class Non-Coincident Peak	81.75%	92.59%	90.43%	95.12%	89.02%	93.26%	84.66%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 19 - SEASONAL-AGRICULTURAL PROCESSING SERVICE - SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Line No.	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025		
1	<u>Number of Customers</u>	47	47	47	47	47	46	46		
2	<u>Total Energy Used - kWh</u>	23,420	34,608	36,426	18,619	6,328	3,983	4,388		
3	On-Peak Energy Used	3,446	4,739	4,845	3,270	1,037	602	631		
4	Off-Peak Energy Used	19,974	29,869	31,581	15,349	5,291	3,381	3,757		
		0	0	0	0	0	0	0		
5	Percent On-Peak Energy Used	14.71%	13.69%	13.30%	17.56%	16.39%	15.12%	14.38%		
6	<u>Total Demand - kW</u>									
7	At Time of Native System Peak (1)	23.34	55.88	41.67	22.14	3.08	5.58	6.75		
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16		
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00		
10	Maximum Diversified Demand	65.70	69.94	89.91	79.69	45.85	14.70	11.30		
11	Day, Date	2024-10-31	2024-11-13	2024-12-17	2025-01-06	2025-02-03	2025-03-11	2025-04-24		
12	Hour Ended, MST	10:00:00	9:00:00	9:00:00	15:00:00	9:00:00	8:00:00	14:00:00		
13	On-Peak Maximum Class Demand	61.32	68.89	89.75	79.69	24.45	13.68	10.60		
14	Off-Peak Maximum Class Demand	65.70	69.94	89.91	79.06	45.85	14.70	11.30		
15	Non-Coincident Demand	77.88	87.89	113.04	104.61	76.11	22.19	20.07		
16	Diversity Factor	1.19	1.26	1.26	1.31	1.66	1.51	1.78		
17	<u>Load Factor, Percent, Based on</u>									
18	Time of Native System Peak	134.89%	86.01%	117.48%	113.04%	306.11%	95.89%	90.27%		
19	Maximum Diversified Demand	47.91%	68.73%	54.45%	31.41%	20.54%	36.42%	53.96%		
20	Class Non-Coincident Peak	40.42%	54.69%	43.31%	23.92%	12.37%	24.12%	30.37%		
21	<u>Coincidence Factor, Percent, Based on</u>									
22	Maximum Diversified Demand	35.52%	79.90%	46.35%	27.78%	6.71%	37.98%	59.77%	0	0
23	Class Non-Coincident Peak	29.96%	63.58%	36.87%	21.16%	4.04%	25.16%	33.64%	0	0

Amended Filing

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 19 - SEASONAL-AGRICULTURAL PROCESSING SERVICE - SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
Line No.	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Annual Summary	Annual Average		
1	Number of Meters	46	46	46	46	46		46		
2	Total Energy Used - kWh	11,951	27,014	29,862	22,836	10,862	230,297	19,191		
3	On-Peak Energy Used	1,648	3,426	4,056	2,867	1,509	32,076	2,673		
4	Off-Peak Energy Used	10,303	23,589	25,806	19,969	9,353	198,221	16,518		
5	Percent On-Peak Energy Used	13.79%	12.68%	13.58%	12.55%	13.89%	13.93%	13.93%		
6	Total Demand - kW									
7	At Time of Native System Peak (1)	36.78	38.40	42.78	45.43	14.79	45.43	28.05		
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06			
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00			
10	Maximum Diversified Demand	45.56	48.78	53.45	55.30	35.04	89.91	51.27		
11	Day, Date	2025-05-27	2025-06-05	2025-07-30	2025-08-07	2025-09-30	2024-12-17			
12	Hour Ended, MST	14:00:00	13:00:00	14:00:00	9:00:00	11:00:00	9:00:00			
13	On-Peak Maximum Class Demand	44.84	47.64	52.90	51.99	24.88	89.75	47.55		
14	Off-Peak Maximum Class Demand	45.56	48.78	53.45	55.30	35.04	89.91	51.22		
15	Non-Coincident Demand	55.36	59.27	64.65	68.45	62.73	113.04	67.69		
16	Diversity Factor	1.22	1.22	1.21	1.24	1.79	1.26	1.39		
17	Load Factor, Percent, Based on									
18	Time of Native System Peak	43.68%	97.70%	93.82%	67.57%	101.99%	57.87%	112.37%		
19	Maximum Diversified Demand	35.26%	76.92%	75.09%	55.51%	43.05%	29.24%	49.94%		
20	Class Non-Coincident Peak	29.02%	63.31%	62.08%	44.84%	24.05%	57.87%	37.71%		
21	Coincidence Factor, Percent, Based on									
22	Maximum Diversified Demand	80.73%	78.73%	80.03%	82.15%	42.21%	50.52%	54.82%	00	00
23	Class Non-Coincident Peak	66.43%	64.80%	66.17%	66.36%	23.58%	40.19%	41.81%	00	00

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 25 - OUTDOOR REC. LIGHTING
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	28	28	28	28	28	28	28
2	<u>Total Energy Used - kWh</u>	2,983	2,208	802	1,124	1,885	1,163	1,132
3	On-Peak Energy Used	541	437	130	156	387	269	333
4	Off-Peak Energy Used	2,441	1,771	673	968	1,498	894	799
5	Percent On-Peak Energy Used	18.15%	19.81%	16.15%	13.91%	20.51%	23.09%	29.40%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	1.73	6.37	4.70	4.56	21.76	4.78	4.64
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	36.62	27.64	12.65	11.13	29.19	21.56	12.79
11	Day, Date	2024-10-22	2024-11-13	2024-12-01	2025-01-07	2025-02-18	2025-03-04	2025-04-09
12	Hour Ended, MST	19:00:00	18:00:00	20:00:00	18:00:00	19:00:00	20:00:00	20:00:00
13	On-Peak Maximum Class Demand	30.76	27.64	7.77	11.13	18.27	11.76	5.54
14	Off-Peak Maximum Class Demand	36.62	25.71	12.65	9.17	29.19	21.56	12.79
15	Non-Coincident Demand	49.75	49.85	17.79	17.15	34.54	31.52	20.14
16	Diversity Factor	1.36	1.80	1.41	1.54	1.18	1.46	1.57
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	232.18%	48.19%	22.93%	33.15%	12.89%	32.71%	33.89%
19	Maximum Diversified Demand	10.95%	11.10%	8.52%	13.58%	9.61%	7.25%	12.29%
20	Class Non-Coincident Peak	8.06%	6.15%	6.06%	8.81%	8.12%	4.96%	7.80%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	4.72%	23.03%	37.17%	40.97%	74.55%	22.17%	36.27%
23	Class Non-Coincident Peak	3.47%	12.77%	26.43%	26.58%	63.00%	15.16%	23.03%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 25 - OUTDOOR REC. LIGHTING
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	27	27	27	27	27		28
2	<u>Total Energy Used - kWh</u>	1,228	1,199	1,703	2,313	2,607	20,348	1,696
3	On-Peak Energy Used	349	273	291	343	414	3,922	327
4	Off-Peak Energy Used	879	927	1,413	1,970	2,193	16,426	1,369
5	Percent On-Peak Energy Used	28.44%	22.73%	17.07%	14.82%	15.88%	19.28%	19.28%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	4.86	4.99	5.00	4.94	4.69	4.94	6.08
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	12.86	11.69	23.01	32.45	35.71	36.62	22.28
11	Day, Date	2025-05-22	2025-06-23	2025-07-26	2025-08-26	2025-09-02	2024-10-22	
12	Hour Ended, MST	20:00:00	20:00:00	20:00:00	20:00:00	19:00:00	19:00:00	
13	On-Peak Maximum Class Demand	5.84	5.56	6.01	12.18	17.31	30.76	13.31
14	Off-Peak Maximum Class Demand	12.86	11.69	23.01	32.45	35.71	36.62	21.95
15	Non-Coincident Demand	21.04	27.70	31.43	43.91	48.14	49.85	32.75
16	Diversity Factor	1.64	2.37	1.37	1.35	1.35	1.36	1.53
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	33.99%	33.35%	45.81%	62.97%	77.12%	47.04%	55.76%
19	Maximum Diversified Demand	12.83%	14.25%	9.95%	9.58%	10.14%	6.34%	10.84%
20	Class Non-Coincident Peak	7.85%	6.01%	7.28%	7.08%	7.52%	47.04%	7.14%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	37.75%	42.72%	21.72%	15.22%	13.15%	13.48%	30.79%
23	Class Non-Coincident Peak	23.08%	18.03%	15.90%	11.25%	9.75%	9.90%	20.70%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 26 - STATE UNIVERSITY SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	3	3	3	3	3	3	3
2	<u>Total Energy Used - kWh</u>	3,406,802	2,063,397	2,004,763	3,294,863	2,196,160	2,383,364	3,670,706
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	3,406,802	2,063,397	2,004,763	3,294,863	2,196,160	2,383,364	3,670,706
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	5,924.08	3,843.48	3,318.00	6,413.76	4,297.20	4,544.98	9,448.40
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	10,542.26	4,823.64	5,014.33	8,517.78	5,887.38	7,208.52	10,048.05
11	Day, Date	2024-10-01	2024-11-13	2024-12-04	2025-01-15	2025-02-04	2025-03-04	2025-04-16
12	Hour Ended, MST	14:00:00	18:00:00	12:00:00	17:00:00	17:00:00	17:00:00	13:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	10,542.26	4,823.64	5,014.33	8,517.78	5,887.38	7,208.52	10,048.05
15	Non-Coincident Demand	14,313.89	8,894.96	8,049.25	11,329.64	8,659.91	8,961.49	12,702.51
16	Diversity Factor	1.36	1.84	1.61	1.33	1.47	1.24	1.26
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	77.30%	74.56%	81.21%	69.05%	76.05%	70.48%	53.96%
19	Maximum Diversified Demand	43.44%	59.41%	53.74%	51.99%	55.51%	44.44%	50.74%
20	Class Non-Coincident Peak	31.99%	32.22%	33.48%	39.09%	37.74%	35.75%	40.14%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	56.19%	79.68%	66.17%	75.30%	72.99%	63.05%	94.03%
23	Class Non-Coincident Peak	41.39%	43.21%	41.22%	56.61%	49.62%	50.72%	74.38%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 26 - STATE UNIVERSITY SERVICE PRIMARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	3	3	3	3	3		3
2	<u>Total Energy Used - kWh</u>	2,740,926	3,206,888	3,592,969	4,173,120	4,060,283	36,794,242	3,066,187
3	On-Peak Energy Used	0	476,249	555,016	592,743	633,119	2,257,127	564,282
4	Off-Peak Energy Used	2,740,926	2,730,639	3,037,953	3,580,377	3,427,163	34,537,115	2,878,093
5	Percent On-Peak Energy Used	0.00%	14.85%	15.45%	14.20%	15.59%	6.13%	18.40%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	5,113.20	5,883.36	5,953.62	6,615.53	7,627.82	6,615.53	5,748.62
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	6,704.83	6,868.79	8,375.51	8,808.86	11,666.80	11,666.80	7,872.23
11	Day, Date	2025-05-29	2025-06-30	2025-07-09	2025-08-28	2025-09-09	2025-09-09	
12	Hour Ended, MST	9:00:00	14:00:00	14:00:00	15:00:00	17:00:00	17:00:00	
13	On-Peak Maximum Class Demand	0.00	6,866.16	7,671.63	8,808.86	11,666.80	11,666.80	8,753.36
14	Off-Peak Maximum Class Demand	6,704.83	6,868.79	8,375.51	8,737.22	9,994.98	10,542.26	7,726.94
15	Non-Coincident Demand	8,920.55	10,189.64	11,134.63	12,320.83	15,417.01	15,417.01	10,907.86
16	Diversity Factor	1.33	1.48	1.33	1.40	1.32	1.32	1.41
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	72.05%	75.71%	81.11%	84.79%	73.93%	63.49%	74.18%
19	Maximum Diversified Demand	54.95%	64.84%	57.66%	63.67%	48.34%	36.00%	54.06%
20	Class Non-Coincident Peak	41.30%	43.71%	43.37%	45.52%	36.58%	63.49%	38.41%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	76.26%	85.65%	71.08%	75.10%	65.38%	56.70%	73.41%
23	Class Non-Coincident Peak	57.32%	57.74%	53.47%	53.69%	49.48%	42.91%	52.40%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 29 - INTERRUPTIBLE SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	3	3	3	3	3	3	3
2	<u>Total Energy Used - kWh</u>	1,655,313	1,431,110	1,429,454	1,455,766	1,418,688	1,598,220	1,612,118
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	1,655,313	1,431,110	1,429,454	1,455,766	1,418,688	1,598,220	1,612,118
5	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	2,539.85	2,219.70	1,895.80	1,844.76	2,087.64	2,803.55	2,938.75
8	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
9	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
10	Maximum Diversified Demand	3,089.73	2,815.09	2,651.39	2,891.78	2,960.13	2,932.27	3,019.61
11	Day, Date	2024-10-10	2024-11-12	2024-12-03	2025-01-13	2025-02-26	2025-03-25	2025-04-10
12	Hour Ended, MST	13:00:00	15:00:00	12:00:00	14:00:00	15:00:00	13:00:00	13:00:00
13	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	Off-Peak Maximum Class Demand	3,089.73	2,815.09	2,651.39	2,891.78	2,960.13	2,932.27	3,019.61
15	Non-Coincident Demand	3,244.14	3,015.05	2,806.91	3,004.33	3,144.08	3,058.80	3,210.31
16	Diversity Factor	1.05	1.07	1.06	1.04	1.06	1.04	1.06
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	87.60%	89.55%	101.35%	106.07%	101.13%	76.62%	76.19%
19	Maximum Diversified Demand	72.01%	70.61%	72.46%	67.66%	71.32%	73.26%	74.15%
20	Class Non-Coincident Peak	68.58%	65.92%	68.45%	65.13%	67.15%	70.23%	69.75%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	82.20%	78.85%	71.50%	63.79%	70.53%	95.61%	97.32%
23	Class Non-Coincident Peak	78.29%	73.62%	67.54%	61.40%	66.40%	91.66%	91.54%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 29 - INTERRUPTIBLE SERVICE SECONDARY
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	3	3	3	3	3		3
2	<u>Total Energy Used - kWh</u>	1,782,194	1,851,725	1,982,064	1,927,676	1,716,182	19,860,512	1,655,043
3	On-Peak Energy Used	0	257,182	288,569	265,824	241,172	1,052,747	263,187
4	Off-Peak Energy Used	1,782,194	1,594,543	1,693,495	1,661,852	1,475,011	18,807,765	1,567,314
5	Percent On-Peak Energy Used	0.00%	13.89%	14.56%	13.79%	14.05%	5.30%	15.90%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	3,107.32	3,157.94	3,189.70	3,308.88	2,538.75	3,308.88	2,636.05
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	3,290.21	3,364.16	3,403.16	3,405.74	3,258.35	3,405.74	3,090.14
11	Day, Date	2025-05-22	2025-06-19	2025-07-07	2025-08-28	2025-09-22	2025-08-28	
12	Hour Ended, MST	14:00:00	15:00:00	15:00:00	15:00:00	14:00:00	15:00:00	
13	On-Peak Maximum Class Demand	0.00	3,364.16	3,403.16	3,405.74	3,245.50	3,405.74	3,354.64
14	Off-Peak Maximum Class Demand	3,290.21	3,353.98	3,401.45	3,383.29	3,258.35	3,401.45	3,087.27
15	Non-Coincident Demand	3,405.33	3,474.13	3,574.69	3,529.54	3,375.32	3,574.69	3,236.89
16	Diversity Factor	1.03	1.03	1.05	1.04	1.04	1.05	1.05
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	77.09%	81.44%	83.52%	78.30%	93.89%	68.52%	87.73%
19	Maximum Diversified Demand	72.80%	76.45%	78.28%	76.08%	73.15%	66.57%	73.19%
20	Class Non-Coincident Peak	70.34%	74.03%	74.53%	73.41%	70.62%	68.52%	69.84%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	94.44%	93.87%	93.73%	97.16%	77.92%	97.16%	84.74%
23	Class Non-Coincident Peak	91.25%	90.90%	89.23%	93.75%	75.22%	92.56%	80.90%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 42 - EXPERIMENTAL EV CHARGING
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025
1	<u>Number of Customers</u>	14	15	17	17	23	24	27
2	<u>Total Energy Used - kWh</u>	888	800	1,533	1,978	1,714	2,400	2,055
3	On-Peak Energy Used	0	0	0	0	0	0	0
4	Off-Peak Energy Used	718	629	1,194	1,237	972	1,538	1,323
5	Super-Off-Peak Energy Used	170	171	338	741	741	862	731
6	Percent On-Peak Energy Used	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
7	<u>Total Demand - kW</u>							
8	At Time of Native System Peak (1)	0.10	1.12	2.24	3.48	1.93	0.20	1.02
9	Day, Date	2024-10-03	2024-11-01	2024-12-12	2025-01-09	2025-02-20	2025-03-27	2025-04-16
10	Hour Ended, MST	17:00:00	17:00:00	20:00:00	19:00:00	20:00:00	17:00:00	17:00:00
11	Maximum Diversified Demand	9.30	7.59	8.78	11.29	12.26	13.93	10.83
12	Day, Date	2024-10-13	2024-11-01	2024-12-13	2025-01-21	2025-02-22	2025-03-10	2025-04-05
13	Hour Ended, MST	17:00:00	11:00:00	17:00:00	12:00:00	19:00:00	23:00:00	20:00:00
14	On-Peak Maximum Class Demand	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Off-Peak Maximum Class Demand	9.30	7.59	8.78	11.29	12.26	13.93	10.83
16	Non-Coincident Demand	20.15	18.21	24.14	35.75	28.78	37.03	25.42
17	Diversity Factor	2.17	2.40	2.75	3.17	2.35	2.66	2.35
18	<u>Load Factor, Percent, Based on</u>							
19	Time of Native System Peak	1216.70%	99.44%	92.11%	76.40%	132.27%	1641.89%	278.47%
20	Maximum Diversified Demand	12.84%	14.64%	23.45%	23.55%	20.80%	23.15%	26.36%
21	Class Non-Coincident Peak	5.93%	6.10%	8.53%	7.44%	8.86%	8.71%	11.23%
22	<u>Coincidence Factor, Percent, Based on</u>							
23	Maximum Diversified Demand	1.05%	14.73%	25.46%	30.82%	15.73%	1.41%	9.47%
24	Class Non-Coincident Peak	0.49%	6.14%	9.26%	9.73%	6.70%	0.53%	4.03%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(b): NEW MEXICO RATE 42 - EXPERIMENTAL EV CHARGING
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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Line No.	(a) Description	(b) May 2025	(c) June 2025	(d) July 2025	(e) August 2025	(f) September 2025	(g) Annual Summary	(h) Annual Average
1	<u>Number of Meters</u>	28	30	30	35	35		25
2	<u>Total Energy Used - kWh</u>	2,431	2,481	2,513	2,703	2,703	24,198	2,017
3	On-Peak Energy Used	0	159	162	201	283	805	201
4	Off-Peak Energy Used	1,447	1,440	1,410	1,414	1,497	14,819	1,235
		984	882	941	1,088	923		
5	Percent On-Peak Energy Used	0.00%	6.40%	6.46%	7.43%	10.48%	3.33%	9.97%
6	<u>Total Demand - kW</u>							
7	At Time of Native System Peak (1)	1.98	1.96	0.66	2.37	5.81	2.37	1.90
8	Day, Date	2025-05-29	2025-06-16	2025-07-11	2025-08-06	2025-09-10	2025-08-06	
9	Hour Ended, MST	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	17:00:00	
10	Maximum Diversified Demand	12.38	16.91	17.27	14.48	16.16	17.27	12.60
11	Day, Date	2025-05-20	2025-06-16	2025-07-25	2025-08-28	2025-09-12	2025-07-25	
12	Hour Ended, MST	23:00:00	23:00:00	24:00:00	23:00:00	23:00:00	24:00:00	
13	On-Peak Maximum Class Demand	0.00	7.84	6.34	7.07	8.70	8.70	7.49
14	Off-Peak Maximum Class Demand	12.38	16.91	15.71	14.48	16.16	16.91	12.47
15	Non-Coincident Demand	28.36	27.36	33.60	33.11	32.40	37.03	28.69
16	Diversity Factor	2.29	1.62	1.94	2.29	2.01	2.14	2.33
17	<u>Load Factor, Percent, Based on</u>							
18	Time of Native System Peak	164.81%	175.75%	515.65%	153.58%	64.67%	116.77%	384.31%
19	Maximum Diversified Demand	26.40%	20.38%	19.56%	25.10%	23.24%	15.99%	21.62%
20	Class Non-Coincident Peak	11.52%	12.59%	10.05%	10.97%	11.59%	116.77%	9.46%
21	<u>Coincidence Factor, Percent, Based on</u>							
22	Maximum Diversified Demand	16.02%	11.60%	3.79%	16.34%	35.93%	13.69%	15.19%
23	Class Non-Coincident Peak	6.99%	7.16%	1.95%	7.15%	17.92%	6.39%	6.50%

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>Texas Adjusted Class Load Characteristics</u>									
Line					Maximum Diversified	Diversity	Non-Coincident	Coincidence	Coincident
No.	Rate	kWh Sales	Average kW	Load Factor	Demand, kW	Factor	Demand, kW	Factor	Demand, kW
1	TXRT01 - S	2,621,431,817	299,250	0.3053	980,053	1.6334	1,600,800	0.9408	922,031
2	TXRT02 - S	418,998,427	47,831	0.4015	119,124	1.5113	180,036	0.8943	106,527
3	TXRT07 - S	5,195,059	593	0.1675	3,542	1.3595	4,815	0.1050	372
4	TXRT07 - P	49,266	6	0.0147	384	1.0079	387	0.0000	0
5	TXRT08 - S	35,927,955	4,101	0.5014	8,180	1.0000	8,180	0.0000	0
6	TXRT09 - S	1,985,311	227	1.3255	171	1.0000	171	0.9882	169
7	TXRT11 - S TOU	145,282,586	16,585	0.6180	26,838	1.5893	42,654	0.5506	14,776
8	TXRT11 - P TOU	52,181,889	5,957	0.6682	8,915	1.1314	10,087	0.5853	5,218
9	TXRT15 - Sta	39,138,586	4,468	0.5957	7,500	1.0000	7,500	1.0000	7,500
10	TXRT15/A-Sta	25,455,087	2,906	0.3842	7,563	1.0000	7,563	0.3620	2,738
11	TXRTWH - S	3,381,980	386	0.1372	2,815	2.0999	5,911	0.0510	144
12	TXRT22 - S	5,274,358	602	0.2441	2,466	2.1911	5,403	0.1000	247
13	TXRT24 - S	1,483,892,711	169,394	0.4743	357,142	1.2348	440,991	0.7910	282,494
14	TXRT24 - P	26,086,667	2,978	0.5988	4,973	1.2576	6,255	0.9821	4,884
15	TXRT25 - S	469,899,543	53,642	0.6864	78,154	1.1343	88,653	0.9587	74,930
16	TXRT25 - P	182,244,427	20,804	0.6914	30,088	1.1625	34,977	0.9007	27,101
17	TXRT25 - T/115	9,178,297	1,048	0.6985	1,500	1.0000	1,500	1.0000	1,500
18	TXRT26 - T/115	445,712,029	50,880	0.9362	54,349	1.0000	54,349	0.9701	52,722
19	TXRT28 - S	18,622,630	2,126	0.4835	4,397	1.0000	4,397	0.0000	0
20	TXRT30 - T/69	7,072,635	807	0.5502	1,467	1.0000	1,467	1.6840	2,471
21	TXRT30 - T/115	14,117,153	1,612	0.4266	3,778	1.0000	3,778	0.6694	2,529
22	TXRT31 - T/115	263,396,043	30,068	0.5896	51,000	1.0000	51,000	1.0000	51,000
23	TXRT34 - S	2,052,883	234	0.1305	1,796	1.0003	1,797	0.0049	9
24	TXRT38 - P	41,596,115	4,748	0.4876	9,738	1.1625	11,320	0.7337	7,144
25	TXRT38 - 25/115	25,332,637	2,892	0.6962	4,153	1.0000	4,153	0.6980	2,899
26	TXRT38 - 26/115	0	0	0.0000	0	1.0000	0	0.0000	0
27	TXRT38 - 30/115	153,633,906	17,538	0.4748	36,938	1.0000	36,938	0.2730	10,083
28	TXRT38 - 31/115	24,563,528	2,804	0.2209	12,695	1.0000	12,695	0.2020	2,564
29	TXRT41 - 24 S	199,764,844	22,804	0.3383	67,413	1.0991	74,092	0.8459	57,026
30	TXRT41 - 24 P	28,590,499	3,264	0.6429	5,077	1.1860	6,021	0.8176	4,151
31	TXEVC - S	5,318,061	607	0.3621	1,677	1.6295	2,732	0.5877	985
32	Total Texas	<u>6,755,376,929</u>	<u>771,162</u>	<u>0.4072</u>	<u>1,893,884</u>	<u>1.4312</u>	<u>2,710,621</u>	<u>0.8682</u>	<u>1,644,215</u>

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 SCHEDULE P-1(b)

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)
Texas		Coincident		Coincident	Maximum Diversified	Non- Coincident
Line		Demand, kW	Demand	Demand, kW	Demand, kW	Demand, kW
No.	Rate	at Meter	Losses	at Source	at Source	at Source
1	TXRT01 - S	922,031	1.08208	997,711	1,060,496	1,732,194
2	TXRT02 - S	106,527	1.08208	115,271	128,901	194,813
3	TXRT07 - S	372	1.08208	402	3,832	5,210
4	TXRT07 - P	0	1.06117	0	407	410
5	TXRT08 - S	0	1.08208	0	8,851	8,851
6	TXRT09 - S	169	1.08208	183	185	185
7	TXRT11 - S TOU	14,776	1.08208	15,989	29,040	46,155
8	TXRT11 - P TOU	5,218	1.06117	5,537	9,460	10,704
9	TXRT15 - Sta	7,500	1.03298	7,747	7,747	7,747
10	TXRT15/A-Sta	2,738	1.03298	2,828	7,812	7,812
11	TXRTWH - S	144	1.08208	155	3,046	6,396
12	TXRT22 - S	247	1.08208	267	2,669	5,847
13	TXRT24 - S	282,494	1.08208	305,681	386,456	477,187
14	TXRT24 - P	4,884	1.06117	5,183	5,278	6,637
15	TXRT25 - S	74,930	1.08208	81,080	84,569	95,929
16	TXRT25 - P	27,101	1.06117	28,759	31,929	37,117
17	TXRT25 - T/115	1,500	1.02557	1,538	1,538	1,538
18	TXRT26 - T/115	52,722	1.02557	54,070	55,738	55,738
19	TXRT28 - S	0	1.08208	0	4,758	4,758
20	TXRT30 - T/69	2,471	1.02941	2,544	1,511	1,511
21	TXRT30 - T/115	2,529	1.02557	2,593	3,874	3,874
22	TXRT31 - T/115	51,000	1.02557	52,304	52,304	52,304
23	TXRT34 - S	9	1.08208	10	1,944	1,944
24	TXRT38 - P	7,144	1.06117	7,581	10,334	12,013
25	TXRT38 - 25/115	2,899	1.02557	2,973	4,260	4,260
26	TXRT38 - 26/115	0	1.02557	0	0	0
27	TXRT38 - 30/115	10,083	1.02557	10,341	37,882	37,882
28	TXRT38 - 31/115	2,564	1.02557	2,630	13,020	13,020
29	TXRT41 - 24 S	57,026	1.08208	61,707	72,946	80,173
30	TXRT41 - 24 P	4,151	1.06117	4,405	5,387	6,390
31	TXEVC - S	985	1.08208	1,066	1,814	2,957
32	Total Texas	<u>1,644,215</u>	<u>1.07684</u>	<u>1,770,557</u>	<u>2,037,989</u>	<u>2,921,557</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
<u>New Mexico Adjusted Class Load Characteristics</u>									
Line No.	Rate	kWh Sales	Average kW	Load Factor	Maximum Diversified Demand, kW	Diversity Factor	Non-Coincident Demand, kW	Coincidence Factor	Coincident Demand, kW
1	NMRT01 - S	849,361,286	96,959	0.3266	296,836	1.6981	504,049	0.9552	283,526
2	NMRT03 - S	206,931,617	23,622	0.4062	58,150	1.5783	91,778	0.9366	54,463
3	NMRT04 - S	272,618,946	31,121	0.4795	64,900	1.2480	80,997	0.9287	60,274
4	NMRT04 - P	29,977,896	3,422	0.6309	5,424	1.4695	7,970	0.6567	3,562
5	NMRT05 - S	46,807,468	5,343	0.3178	16,814	1.9145	32,190	0.9417	15,833
6	NMRT07 - S	55,294,217	6,312	0.2765	22,826	1.1374	25,962	0.7302	16,667
7	NMRT08 - S	32,517,065	3,712	0.6195	5,992	1.3962	8,366	0.8666	5,192
8	NMRT08 - P	7,926,701	905	0.6303	1,436	1.2293	1,765	0.6754	970
9	NMRT09 - S	72,647,689	8,293	0.6860	12,089	1.1095	13,413	0.9309	11,254
10	NMRT09 - P	86,141,315	9,833	0.7909	12,433	1.1595	14,416	0.9413	11,703
11	NMRT10 - T	54,331,741	6,202	0.5570	11,134	1.0000	11,134	0.8920	9,932
12	NMRT10 - T/ALA	9,868,234	1,127	0.4706	2,394	1.0000	2,394	0.6954	1,665
13	NMRT10 - T/115	57,865,838	6,606	0.5722	11,545	1.0000	11,545	0.8844	10,210
14	NMRT11 - S	2,419,760	276	0.6193	446	1.0000	446	0.0000	0
15	NMRT12 - S	4,641,780	530	0.4840	1,095	1.0000	1,095	0.0000	0
16	NMRT19 - S	11,093,716	1,266	0.2450	5,168	1.2572	6,498	0.4561	2,357
17	NMRT25 - S	638,371	73	0.1045	698	1.3614	950	0.1806	126
18	NMRT26 - P	36,771,912	4,198	0.3560	11,791	1.3214	15,582	0.5799	6,838
19	NMRT29 - S	7,848,573	896	0.5690	1,575	1.1095	1,747	0.8312	1,309
20	NMRT42 - S	760,985	87	0.1394	623	1.9581	1,220	0.1688	105
21	Total New Mexico	<u>1,846,465,110</u>	<u>210,784</u>	<u>0.3879</u>	<u>543,369</u>	<u>1.5340</u>	<u>833,517</u>	<u>0.9128</u>	<u>495,987</u>
FERC & CFE									
22	TXRT94 - T/69	23,649,247	2,700	0.4588	5,884	1.0000	5,884	0.8831	5,197
23	TXRT95 - T/115	<u>52,616,052</u>	<u>6,006</u>	<u>0.5342</u>	<u>11,244</u>	<u>1.0000</u>	<u>11,244</u>	<u>0.9360</u>	<u>10,524</u>
24	Total FERC	<u>76,265,299</u>	<u>8,706</u>	<u>0.5083</u>	<u>17,128</u>	<u>1.0000</u>	<u>17,128</u>	<u>0.9178</u>	<u>15,721</u>
Total Company									
25	Total Company	<u>8,678,107,339</u>	<u>990,652</u>	<u>0.4036</u>	<u>2,454,381</u>	<u>1.4510</u>	<u>3,561,266</u>	<u>0.8784</u>	<u>2,155,922</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)
New Mexico		Coincident		Coincident	Maximum Diversified	Non- Coincident
Line		Demand, kW	Demand	Demand, kW	Demand, kW	Demand, kW
No.	Rate	at Meter	Losses	at Source	at Source	at Source
1	NMRT01 - S	283,526	1.08208	306,797	321,200	545,421
2	NMRT03 - S	54,463	1.08208	58,933	62,923	99,311
3	NMRT04 - S	60,274	1.08208	65,222	70,227	87,645
4	NMRT04 - P	3,562	1.06117	3,780	5,756	8,458
5	NMRT05 - S	15,833	1.08208	17,133	18,194	34,833
6	NMRT07 - S	16,667	1.08208	18,035	24,699	28,093
7	NMRT08 - S	5,192	1.08208	5,618	6,484	9,052
8	NMRT08 - P	970	1.06117	1,029	1,523	1,873
9	NMRT09 - S	11,254	1.08208	12,178	13,081	14,514
10	NMRT09 - P	11,703	1.06117	12,419	13,193	15,297
11	NMRT10 - T	9,932	1.03298	10,259	11,501	11,501
12	NMRT10 - T/ALA	1,665	1.02557	1,707	2,455	2,455
13	NMRT10 - T/115	10,210	1.02557	10,471	11,840	11,840
14	NMRT11 - S	0	1.08208	0	483	483
15	NMRT12 - S	0	1.08208	0	1,185	1,185
16	NMRT19 - S	2,357	1.08208	2,551	5,593	7,031
17	NMRT25 - S	126	1.08208	136	755	1,028
18	NMRT26 - P	6,838	1.06117	7,256	12,513	16,535
19	NMRT29 - S	1,309	1.08208	1,416	1,704	1,891
20	NMRT42 - S	105	1.08208	114	674	1,320
21	Total New Mexico	<u>495,987</u>	<u>1.07877</u>	<u>535,056</u>	<u>585,984</u>	<u>899,767</u>
FERC & CFE						
22	TXRT94 - T/69	5,197	1.02941	5,349	6,057	6,057
23	TXRT95 - T/115	<u>10,524</u>	<u>1.02557</u>	10,793	11,532	11,532
24	Total FERC	<u>15,721</u>	<u>1.02684</u>	<u>16,143</u>	<u>17,589</u>	<u>17,589</u>
Total Company						
25	Total Company	<u>2,155,922</u>	<u>1.07692</u>	<u>2,321,756</u>	<u>2,641,562</u>	<u>3,838,912</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)			(c)	(d)	(e)	(f)	(g)	(h)	(i)
Adjusted New Mexico Coincident Peak, kW @ Meter									
Line No.	Rate & Voltage	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	NMRT01 - S	Residential Service - S	152,230	72,560	140,205	164,897	106,830	103,779	131,297
2	NMRT03 - S	Small General Service - S	33,955	24,102	24,665	28,418	18,245	21,581	35,003
3	NMRT04 - S	General Service - S	49,531	43,283	36,092	38,017	33,977	39,518	46,644
4	NMRT04 - P	General Service - P	2,886	3,115	3,567	3,773	3,683	3,388	2,634
5	NMRT05 - S	Irrigation Service - S	10,363	6,017	1,653	445	2,071	6,010	8,253
6	NMRT07 - S	City and County Service - S	7,792	8,836	7,685	8,719	8,268	8,604	10,026
7	NMRT08 - S	Municipal Pumping Service - S	3,330	3,105	2,457	3,390	3,239	3,605	4,033
8	NMRT08 - P	Municipal Pumping Service - P	607	619	732	1,033	1,044	695	914
9	NMRT09 - S	Large Power Service - S	9,859	9,205	8,050	8,264	8,977	9,541	10,442
10	NMRT09 - P	Large Power Service - P	10,858	9,484	11,805	11,840	11,044	8,993	9,164
11	NMRT10 - T	Military Research & Development - T	7,938	5,495	6,686	7,490	6,102	4,956	6,236
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,292	898	1,062	1,292	1,332	980	1,150
13	NMRT10 - T/115	Military Research & Development - T/115	8,154	6,055	6,826	5,582	5,796	6,080	7,260
14	NMRT11 - S	Street Lighting Service - S	0	0	440	446	439	0	0
15	NMRT12 - S	Private Area Lighting Service - S	0	0	1,086	1,086	1,089	0	0
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	866	2,545	1,889	894	124	238	285
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	44	162	284	205	539	118	115
18	NMRT26 - P	State University Service - P	5,492	3,843	3,318	6,414	4,297	4,545	9,448
19	NMRT29 - S	Large Power Interruptible Service - S	586	446	52	0	147	804	939
20	NMRT42 - S	Experimental EV Charging	22	108	108	249	137	26	68
21		Total New Mexico	<u>305,806</u>	<u>199,880</u>	<u>258,663</u>	<u>292,451</u>	<u>217,379</u>	<u>223,459</u>	<u>283,912</u>
22		New Mexico Interruptible	<u>586</u>	<u>446</u>	<u>52</u>	<u>0</u>	<u>147</u>	<u>804</u>	<u>939</u>
23		New Mexico Firm	<u>305,220</u>	<u>199,434</u>	<u>258,610</u>	<u>292,451</u>	<u>217,231</u>	<u>222,656</u>	<u>282,973</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Adjusted New Mexico Coincident Peak, kW @ Meter						
Line No.	Rate & Voltage	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Annual Average
1	NMRT01 - S	Residential Service - S	213,230	284,747	293,738	283,526	231,725	181,564
2	NMRT03 - S	Small General Service - S	44,276	52,369	53,874	54,463	45,704	36,388
3	NMRT04 - S	General Service - S	52,132	60,690	60,503	60,274	56,743	48,117
4	NMRT04 - P	General Service - P	3,675	3,964	3,323	3,562	3,252	3,402
5	NMRT05 - S	Irrigation Service - S	12,221	10,973	10,889	15,833	8,884	7,801
6	NMRT07 - S	City and County Service - S	12,502	12,749	12,761	16,667	14,452	10,755
7	NMRT08 - S	Municipal Pumping Service - S	5,138	5,134	5,004	5,192	3,567	3,933
8	NMRT08 - P	Municipal Pumping Service - P	895	1,170	1,047	970	989	893
9	NMRT09 - S	Large Power Service - S	10,612	10,355	10,946	11,254	9,964	9,789
10	NMRT09 - P	Large Power Service - P	10,256	11,201	11,264	11,703	10,679	10,691
11	NMRT10 - T	Military Research & Development - T	7,619	9,871	9,540	9,932	8,316	7,515
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,374	1,693	1,641	1,665	1,508	1,324
13	NMRT10 - T/115	Military Research & Development - T/115	7,611	10,051	9,972	10,210	9,008	7,717
14	NMRT11 - S	Street Lighting Service - S	0	0	0	0	0	110
15	NMRT12 - S	Private Area Lighting Service - S	0	0	0	0	0	272
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,292	1,314	1,871	2,357	721	1,200
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	113	116	128	126	120	172
18	NMRT26 - P	State University Service - P	5,231	6,087	6,257	6,838	7,709	5,790
19	NMRT29 - S	Large Power Interruptible Service - S	1,107	1,158	1,190	1,309	648	699
20	NMRT42 - S	Experimental EV Charging	112	116	67	105	205	110
21		Total New Mexico	<u>389,395</u>	<u>483,756</u>	<u>494,014</u>	<u>495,987</u>	<u>414,192</u>	<u>338,241</u>
22		New Mexico Interruptible	<u>1,107</u>	<u>1,158</u>	<u>1,190</u>	<u>1,309</u>	<u>648</u>	<u>699</u>
23		New Mexico Firm	<u>388,287</u>	<u>482,598</u>	<u>492,824</u>	<u>494,678</u>	<u>413,545</u>	<u>337,542</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Adjusted New Mexico Coincident Peak, kW @ Source							
Line No.	Rate & Voltage	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	NMRT01 - S	Residential Service - S	164,725	78,515	151,713	178,432	115,599	112,297	142,074
2	NMRT03 - S	Small General Service - S	36,742	26,080	26,690	30,750	19,743	23,352	37,876
3	NMRT04 - S	General Service - S	53,596	46,835	39,054	41,137	36,765	42,762	50,473
4	NMRT04 - P	General Service - P	3,062	3,306	3,785	4,004	3,909	3,595	2,795
5	NMRT05 - S	Irrigation Service - S	11,213	6,511	1,789	481	2,241	6,503	8,930
6	NMRT07 - S	City and County Service - S	8,431	9,562	8,316	9,434	8,947	9,311	10,849
7	NMRT08 - S	Municipal Pumping Service - S	3,604	3,360	2,659	3,668	3,505	3,901	4,365
8	NMRT08 - P	Municipal Pumping Service - P	644	657	776	1,096	1,108	737	970
9	NMRT09 - S	Large Power Service - S	10,668	9,961	8,710	8,942	9,714	10,324	11,299
10	NMRT09 - P	Large Power Service - P	11,523	10,065	12,527	12,564	11,720	9,543	9,725
11	NMRT10 - T	Military Research & Development - T	8,200	5,676	6,907	7,737	6,303	5,120	6,442
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,325	921	1,089	1,325	1,366	1,005	1,179
13	NMRT10 - T/115	Military Research & Development - T/115	8,362	6,210	7,001	5,724	5,944	6,236	7,446
14	NMRT11 - S	Street Lighting Service - S	0	0	476	483	475	0	0
15	NMRT12 - S	Private Area Lighting Service - S	0	0	1,175	1,175	1,178	0	0
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	937	2,754	2,044	967	134	257	308
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	48	176	307	222	583	128	124
18	NMRT26 - P	State University Service - P	5,828	4,078	3,521	6,806	4,560	4,823	10,026
19	NMRT29 - S	Large Power Interruptible Service - S	634	482	57	0	160	870	1,016
20	NMRT42 - S	Experimental EV Charging	24	117	117	270	148	28	74
21		Total New Mexico	<u>329,568</u>	<u>215,267</u>	<u>278,714</u>	<u>315,217</u>	<u>234,099</u>	<u>240,790</u>	<u>305,971</u>
22		New Mexico Interruptible	<u>634</u>	<u>482</u>	<u>57</u>	<u>0</u>	<u>160</u>	<u>870</u>	<u>1,016</u>
23		New Mexico Firm	<u>328,934</u>	<u>214,785</u>	<u>278,657</u>	<u>315,217</u>	<u>233,940</u>	<u>239,920</u>	<u>304,955</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Adjusted New Mexico Coincident Peak, kW @ Source						
Line No.	Rate & Voltage	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Annual Average
1	NMRT01 - S	Residential Service - S	230,732	308,119	317,848	306,797	250,745	196,466
2	NMRT03 - S	Small General Service - S	47,910	56,668	58,296	58,933	49,455	39,375
3	NMRT04 - S	General Service - S	56,411	65,671	65,469	65,222	61,400	52,066
4	NMRT04 - P	General Service - P	3,900	4,207	3,527	3,780	3,451	3,610
5	NMRT05 - S	Irrigation Service - S	13,224	11,874	11,782	17,133	9,613	8,441
6	NMRT07 - S	City and County Service - S	13,528	13,795	13,809	18,035	15,638	11,638
7	NMRT08 - S	Municipal Pumping Service - S	5,560	5,555	5,415	5,618	3,860	4,256
8	NMRT08 - P	Municipal Pumping Service - P	950	1,241	1,111	1,029	1,050	947
9	NMRT09 - S	Large Power Service - S	11,483	11,205	11,844	12,178	10,782	10,592
10	NMRT09 - P	Large Power Service - P	10,884	11,887	11,953	12,419	11,332	11,345
11	NMRT10 - T	Military Research & Development - T	7,870	10,196	9,854	10,259	8,590	7,763
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,409	1,737	1,683	1,707	1,546	1,358
13	NMRT10 - T/115	Military Research & Development - T/115	7,806	10,308	10,227	10,471	9,238	7,914
14	NMRT11 - S	Street Lighting Service - S	0	0	0	0	0	119
15	NMRT12 - S	Private Area Lighting Service - S	0	0	0	0	0	294
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,398	1,422	2,025	2,551	780	1,298
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	122	126	138	136	130	187
18	NMRT26 - P	State University Service - P	5,551	6,459	6,640	7,256	8,181	6,144
19	NMRT29 - S	Large Power Interruptible Service - S	1,198	1,253	1,287	1,416	701	756
20	NMRT42 - S	Experimental EV Charging	121	125	72	114	222	119
21		Total New Mexico	<u>420,055</u>	<u>521,846</u>	<u>532,980</u>	<u>535,056</u>	<u>446,714</u>	<u>364,690</u>
22		New Mexico Interruptible	<u>1,198</u>	<u>1,253</u>	<u>1,287</u>	<u>1,416</u>	<u>701</u>	<u>756</u>
23		New Mexico Firm	<u>418,857</u>	<u>520,593</u>	<u>531,693</u>	<u>533,640</u>	<u>446,013</u>	<u>363,934</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Adjusted New Mexico Maximum Diversified Demand, kW @ Meter								
Line No.	Rate & Voltage	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	NMRT01 - S	Residential Service - S	164,797	106,767	140,205	166,584	135,230	105,953	158,857
2	NMRT03 - S	Small General Service - S	39,628	29,573	29,862	36,651	31,915	28,868	38,871
3	NMRT04 - S	General Service - S	54,005	49,172	42,566	45,795	46,311	44,919	49,090
4	NMRT04 - P	General Service - P	4,473	4,446	4,881	4,537	4,995	4,537	4,401
5	NMRT05 - S	Irrigation Service - S	13,318	10,147	2,263	1,795	3,045	7,319	11,855
6	NMRT07 - S	City and County Service - S	14,922	11,194	10,185	10,898	11,609	11,740	13,698
7	NMRT08 - S	Municipal Pumping Service - S	4,190	3,996	3,719	3,657	4,351	4,355	4,949
8	NMRT08 - P	Municipal Pumping Service - P	970	1,149	1,016	1,265	1,436	1,136	1,267
9	NMRT09 - S	Large Power Service - S	11,012	9,695	9,704	10,063	10,208	10,100	11,071
10	NMRT09 - P	Large Power Service - P	11,964	11,315	11,922	12,433	11,353	11,643	11,016
11	NMRT10 - T	Military Research & Development - T	8,684	8,333	8,447	10,397	8,021	7,714	7,375
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,730	1,514	1,464	2,038	1,798	1,718	2,394
13	NMRT10 - T/115	Military Research & Development - T/115	9,651	6,601	7,446	7,718	6,897	6,764	7,592
14	NMRT11 - S	Street Lighting Service - S	440	440	440	446	439	441	437
15	NMRT12 - S	Private Area Lighting Service - S	1,095	1,093	1,086	1,086	1,089	1,091	1,086
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,905	3,616	5,168	4,912	3,191	828	571
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	698	553	284	205	539	398	258
18	NMRT26 - P	State University Service - P	9,774	4,823	5,014	8,518	5,887	7,208	10,048
19	NMRT29 - S	Large Power Interruptible Service - S	1,244	1,015	807	1,004	1,144	1,059	1,210
20	NMRT42 - S	Experimental EV Charging	573	442	308	623	506	562	352
21		Total New Mexico	<u>355,072</u>	<u>265,884</u>	<u>286,790</u>	<u>330,625</u>	<u>289,963</u>	<u>258,354</u>	<u>336,398</u>
22		New Mexico Interruptible	<u>1,244</u>	<u>1,015</u>	<u>807</u>	<u>1,004</u>	<u>1,144</u>	<u>1,059</u>	<u>1,210</u>
23		New Mexico Firm	<u>353,828</u>	<u>264,869</u>	<u>285,983</u>	<u>329,620</u>	<u>288,819</u>	<u>257,295</u>	<u>335,188</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)
		Adjusted New Mexico Maximum Diversified Demand, kW @ Meter						
Line No.	Rate & Voltage	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Maximum Demand
1	NMRT01 - S	Residential Service - S	215,901	284,971	296,836	296,033	234,682	296,836
2	NMRT03 - S	Small General Service - S	48,093	58,150	56,225	55,148	51,348	58,150
3	NMRT04 - S	General Service - S	54,608	63,090	62,561	64,900	60,073	64,900
4	NMRT04 - P	General Service - P	5,063	5,145	5,157	5,306	5,424	5,424
5	NMRT05 - S	Irrigation Service - S	14,937	12,982	14,818	16,006	16,814	16,814
6	NMRT07 - S	City and County Service - S	17,320	16,299	20,418	22,826	20,602	22,826
7	NMRT08 - S	Municipal Pumping Service - S	5,482	5,992	5,684	5,203	5,340	5,992
8	NMRT08 - P	Municipal Pumping Service - P	1,217	1,244	1,127	1,315	1,348	1,436
9	NMRT09 - S	Large Power Service - S	10,730	11,524	12,089	11,531	11,032	12,089
10	NMRT09 - P	Large Power Service - P	11,296	12,149	11,827	12,284	11,564	12,433
11	NMRT10 - T	Military Research & Development - T	9,397	11,134	11,116	10,443	10,006	11,134
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,894	2,346	1,975	1,963	1,707	2,394
13	NMRT10 - T/115	Military Research & Development - T/115	9,535	10,424	11,545	10,585	9,627	11,545
14	NMRT11 - S	Street Lighting Service - S	436	436	436	441	443	446
15	NMRT12 - S	Private Area Lighting Service - S	1,086	1,089	1,085	1,085	1,089	1,095
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,426	1,481	2,661	3,243	2,235	5,168
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	237	223	438	618	680	698
18	NMRT26 - P	State University Service - P	6,860	7,106	8,802	9,105	11,791	11,791
19	NMRT29 - S	Large Power Interruptible Service - S	1,405	1,474	1,575	1,530	1,375	1,575
20	NMRT42 - S	Experimental EV Charging	433	537	485	399	446	623
21		Total New Mexico	<u>417,356</u>	<u>507,795</u>	<u>526,859</u>	<u>529,965</u>	<u>457,627</u>	<u>543,369</u>
22		New Mexico Interruptible	<u>1,405</u>	<u>1,474</u>	<u>1,575</u>	<u>1,530</u>	<u>1,375</u>	<u>1,575</u>
23		New Mexico Firm	<u>415,951</u>	<u>506,321</u>	<u>525,284</u>	<u>528,435</u>	<u>456,252</u>	<u>541,794</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
		Adjusted New Mexico Maximum Diversified Demand, kW @ Source							
Line No.	Rate & Voltage	Description	October 2024	November 2024	December 2024	January 2025	February 2025	March 2025	April 2025
1	NMRT01 - S	Residential Service - S	178,324	115,530	151,713	180,258	146,329	114,650	171,896
2	NMRT03 - S	Small General Service - S	42,880	32,000	32,313	39,659	34,535	31,238	42,062
3	NMRT04 - S	General Service - S	58,438	53,208	46,060	49,554	50,113	48,606	53,120
4	NMRT04 - P	General Service - P	4,746	4,718	5,180	4,814	5,301	4,815	4,670
5	NMRT05 - S	Irrigation Service - S	14,411	10,980	2,449	1,943	3,295	7,920	12,828
6	NMRT07 - S	City and County Service - S	16,147	12,112	11,021	11,793	12,562	12,704	14,823
7	NMRT08 - S	Municipal Pumping Service - S	4,533	4,324	4,024	3,957	4,708	4,713	5,355
8	NMRT08 - P	Municipal Pumping Service - P	1,030	1,219	1,078	1,343	1,523	1,205	1,344
9	NMRT09 - S	Large Power Service - S	11,916	10,491	10,501	10,889	11,046	10,929	11,979
10	NMRT09 - P	Large Power Service - P	12,696	12,008	12,652	13,193	12,047	12,355	11,690
11	NMRT10 - T	Military Research & Development - T	8,970	8,608	8,726	10,740	8,285	7,968	7,618
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,774	1,553	1,501	2,090	1,844	1,762	2,455
13	NMRT10 - T/115	Military Research & Development - T/115	9,897	6,770	7,636	7,916	7,074	6,936	7,786
14	NMRT11 - S	Street Lighting Service - S	476	476	476	483	475	478	473
15	NMRT12 - S	Private Area Lighting Service - S	1,185	1,182	1,175	1,175	1,178	1,181	1,175
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	2,061	3,913	5,593	5,315	3,453	896	618
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	755	598	307	222	583	431	279
18	NMRT26 - S	State University Service - P	10,372	5,119	5,321	9,039	6,247	7,649	10,662
19	NMRT29 - S	Large Power Interruptible Service - S	1,346	1,098	873	1,087	1,238	1,146	1,310
20	NMRT42 - S	Experimental EV Charging	620	478	334	674	547	608	381
21		Total New Mexico	<u>382,579</u>	<u>286,385</u>	<u>308,934</u>	<u>356,141</u>	<u>312,383</u>	<u>278,189</u>	<u>362,525</u>
22		New Mexico Interruptible	<u>1,346</u>	<u>1,098</u>	<u>873</u>	<u>1,087</u>	<u>1,238</u>	<u>1,146</u>	<u>1,310</u>
23		New Mexico Firm	<u>381,233</u>	<u>285,287</u>	<u>308,061</u>	<u>355,054</u>	<u>311,145</u>	<u>277,043</u>	<u>361,215</u>

EL PASO ELECTRIC COMPANY
 2025 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1 (b): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE TEST YEAR ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(b)
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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
	Adjusted New Mexico Maximum Diversified Demand, kW @ Source								
Line No.	Rate & Voltage	Description	May 2025	June 2025	July 2025	August 2025	September 2025	Maximum Demand	
1	NMRT01 - S	Residential Service - S	233,623	308,362	321,200	320,332	253,945	321,200	
2	NMRT03 - S	Small General Service - S	52,040	62,923	60,840	59,674	55,563	62,923	
3	NMRT04 - S	General Service - S	59,091	68,268	67,696	70,227	65,004	70,227	
4	NMRT04 - P	General Service - P	5,373	5,459	5,473	5,631	5,756	5,756	
5	NMRT05 - S	Irrigation Service - S	16,163	14,048	16,035	17,320	18,194	18,194	
6	NMRT07 - S	City and County Service - S	18,742	17,636	22,094	24,699	22,293	24,699	
7	NMRT08 - S	Municipal Pumping Service - S	5,932	6,484	6,150	5,630	5,778	6,484	
8	NMRT08 - P	Municipal Pumping Service - P	1,292	1,320	1,196	1,396	1,430	1,523	
9	NMRT09 - S	Large Power Service - S	11,611	12,470	13,081	12,477	11,938	13,081	
10	NMRT09 - P	Large Power Service - P	11,987	12,892	12,551	13,035	12,271	13,193	
11	NMRT10 - T	Military Research & Development - T	9,707	11,501	11,482	10,788	10,336	11,501	
12	NMRT10 - T/ALA	Military Research & Development - T/115 ALA	1,942	2,406	2,025	2,013	1,751	2,455	
13	NMRT10 - T/115	Military Research & Development - T/115	9,779	10,691	11,840	10,856	9,873	11,840	
14	NMRT11 - S	Street Lighting Service - S	471	472	472	477	480	483	
15	NMRT12 - S	Private Area Lighting Service - S	1,175	1,179	1,174	1,174	1,178	1,185	
16	NMRT19 - S	Seasonal-Agricultural Processing Service - S	1,543	1,602	2,879	3,509	2,419	5,593	
17	NMRT25 - S	Outdoor Recreational Lighting Service - S	256	241	474	669	736	755	
18	NMRT26 - S	State University Service - P	7,279	7,541	9,341	9,662	12,513	12,513	
19	NMRT29 - S	Large Power Interruptible Service - S	1,521	1,595	1,704	1,655	1,488	1,704	
20	NMRT42 - S	Experimental EV Charging	468	581	524	432	483	674	
21		Total New Mexico	<u>449,995</u>	<u>547,671</u>	<u>568,231</u>	<u>571,657</u>	<u>493,427</u>	<u>585,984</u>	
22		New Mexico Interruptible	<u>1,521</u>	<u>1,595</u>	<u>1,704</u>	<u>1,655</u>	<u>1,488</u>	<u>1,704</u>	
23		New Mexico Firm	<u>448,474</u>	<u>546,076</u>	<u>566,527</u>	<u>570,002</u>	<u>491,939</u>	<u>584,280</u>	

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(c): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Line No.	(a) <u>Month, Year</u>	(b) <u>Day, Date, Hour</u>	(c) <u>Total Company (kW)</u>	(d) <u>Texas (kW)</u>	(e) <u>New Mexico (kW)</u>	(f) <u>Sale for Resale (kW)</u>
1	October 2020	Tue 06, 1600	1,449,000	1,164,981	276,640	7,379
2	November 2020	Fri 06, 1700	1,042,000	853,116	184,436	4,448
3	December 2020	Wed 02, 1900	1,097,000	853,596	237,066	6,338
4	January 2021	Tue 26, 1900	1,100,000	828,684	265,428	5,887
5	February 2021	Sun 14, 2000	1,130,000	856,706	266,919	6,375
6	March 2021	Mon 01, 2000	976,000	753,814	214,306	7,880
7	April 2021	Mon 12, 1700	1,228,000	964,842	253,280	9,878
8	May 2021	Fri 28, 1700	1,615,000	1,277,062	327,766	10,172
9	June 2021	Mon 14, 1600	2,051,000	1,609,992	427,197	13,811
10	July 2021	Thu 15, 1600	1,865,000	1,471,570	381,031	12,399
11	August 2021	Mon 09, 1700	1,962,000	1,536,760	413,074	12,167
12	September 2021	Thu 16, 1600	1,839,000	1,442,798	384,921	11,281

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(c): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE P-1(c)
 PAGE 2 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
Line			Total			Sale for
No.	<u>Month, Year</u>	<u>Day, Date, Hour</u>	<u>Company (kW)</u>	<u>Texas (kW)</u>	<u>New Mexico (kW)</u>	<u>Resale (kW)</u>
1	October 2021	Fri 08, 1600	1,497,000	1,189,528	300,676	6,795
2	November 2021	Tue 09, 1800	1,046,000	829,612	211,281	5,108
3	December 2021	Mon 06, 2000	1,027,000	790,838	230,579	5,583
4	January 2022	Mon 10, 1900	1,093,000	827,601	259,783	5,616
5	February 2022	Thu 03, 1900	1,187,000	911,325	269,209	6,467
6	March 2022	Mon 28, 1600	1,011,000	807,738	195,188	8,074
7	April 2022	Thu 21, 1700	1,371,000	1,089,030	272,830	9,140
8	May 2022	Fri 27, 1600	1,849,000	1,460,857	376,085	12,058
9	June 2022	Mon 13, 1600	2,111,000	1,665,261	432,014	13,725
10	July 2022	Tue 19, 1700	2,201,000	1,709,351	475,889	15,760
11	August 2022	Wed 03, 1500	2,109,000	1,646,110	448,486	14,404
12	September 2022	Wed 21, 1600	1,728,000	1,356,835	360,971	10,193

SCHEDULE P-1(c)
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EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(c): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE P-1(c)
 PAGE 3 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
Line No.	Month, Year	Day, Date, Hour	Total Company (kW)	Texas (kW)	New Mexico (kW)	Sale for Resale (kW)
1	October 2022	Tue 04, 1700	1,277,000	1,008,676	261,566	6,757
2	November 2022	Wed 16, 2000	1,037,000	787,451	242,457	7,092
3	December 2022	Fri 23, 2000	1,153,000	872,751	273,383	6,866
4	January 2023	Tue 24, 2000	1,096,000	844,191	245,406	6,403
5	February 2023	Wed 15, 2000	1,128,000	839,365	281,724	6,910
6	March 2023	Thu 02, 2000	1,060,000	796,566	255,293	8,140
7	April 2023	Sun 30, 1800	1,226,000	939,714	276,177	10,109
8	May 2023	Tue 30, 1700	1,695,000	1,337,968	345,833	11,199
9	June 2023	Tue 27, 1700	2,214,000	1,758,716	439,763	15,520
10	July 2023	Wed 19, 1700	2,384,000	1,841,100	525,227	17,673
11	August 2023	Mon 07, 1600	2,341,000	1,814,625	510,164	16,211
12	September 2023	Thu 07, 1600	2,131,000	1,641,170	472,784	17,045

SCHEDULE P-1(c)
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EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(c): PEAK DEMAND INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: SINAI RAMOS
 FOR THE FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE P-1(c)
 PAGE 4 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)
Line			Total			Sale for
No.	<u>Month, Year</u>	<u>Day, Date, Hour</u>	<u>Company (kW)</u>	<u>Texas (kW)</u>	<u>New Mexico (kW)</u>	<u>Resale (kW)</u>
1	October 2023	Mon 02, 1500	1,606,000	1,265,383	331,813	8,804
2	November 2023	Wed 08, 1800	1,112,000	877,848	227,676	6,476
3	December 2023	Mon 11, 2000	1,081,000	807,710	266,488	6,802
4	January 2024	Mon 08, 2000	1,181,000	879,226	294,586	7,188
5	February 2024	Wed 07, 2000	1,034,000	777,430	250,265	6,305
6	March 2024	Tue 26, 2000	983,000	735,306	236,168	11,526
7	April 2024	Tue 23, 1700	1,370,000	1,071,510	286,625	11,865
8	May 2024	Tue 28, 1700	1,892,000	1,474,344	405,640	12,016
9	June 2024	Tue 25, 1600	2,316,000	1,788,159	511,131	16,710
10	July 2024	Mon 29, 1600	2,220,000	1,717,098	485,657	17,245
11	August 2024	Fri 16, 1700	2,261,000	1,743,551	501,691	15,758
12	September 2024	Tue 17, 1700	1,900,000	1,495,444	394,068	10,488

SCHEDULE P-1(c)
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EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-1(d): PEAK DEMAND INFORMATION (MW)
 SPONSOR: ENEDINA SOTO
 PREPARER: JUAN P. CARDENAS
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-1(d)
 PAGE 1 OF 1

Line No.	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
	Jurisdiction	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26
1	Texas	1,267	905	982	1,019	974	952	1,331	1,632	1,902	2,083	1,950	1,815
2	New Mexico	320	221	240	238	224	216	320	405	483	536	509	481
3	FERC	15	10	11	11	10	10	14	18	21	23	21	20
4	Total Company	1,602	1,136	1,233	1,268	1,209	1,178	1,665	2,056	2,405	2,642	2,481	2,316
5	Jurisdiction	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27
6	Texas	1,441	1,073	1,147	1,168	1,119	1,105	1,483	1,869	2,071	2,254	2,120	1,976
7	New Mexico	393	306	322	321	306	300	393	489	538	582	545	506
8	FERC	15	10	11	11	10	10	14	19	21	23	21	19
9	Total Company	1,848	1,389	1,480	1,500	1,436	1,415	1,890	2,376	2,629	2,859	2,687	2,502
9	Jurisdiction	Oct-27	Nov-27	Dec-27	Jan-28	Feb-28	Mar-28	Apr-28	May-28	Jun-28	Jul-28	Aug-28	Sep-28
10	Texas	1,521	1,218	1,294	1,315	1,263	1,250	1,634	2,184	2,236	2,424	2,279	2,086
11	New Mexico	387	309	325	324	309	303	395	529	541	587	548	496
12	FERC	14	10	11	11	10	10	14	21	21	23	21	19
13	Total Company	1,922	1,537	1,630	1,650	1,582	1,562	2,043	2,734	2,799	3,035	2,849	2,602
14	Jurisdiction	Oct-28	Nov-28	Dec-28	Jan-29	Feb-29	Mar-29	Apr-29	May-29	Jun-29	Jul-29	Aug-29	Sep-29
15	Texas	1,669	1,369	1,440	1,449	1,383	1,362	1,790	2,332	2,310	2,516	2,350	2,152
16	New Mexico	388	313	328	329	313	307	412	548	545	595	552	502
17	FERC	14	10	11	11	10	10	15	22	21	24	22	19
18	Total Company	2,072	1,692	1,779	1,789	1,706	1,678	2,217	2,901	2,877	3,135	2,923	2,673
19	Jurisdiction	Oct-29	Nov-29	Dec-29	Jan-30	Feb-30	Mar-30	Apr-30	May-30	Jun-30	Jul-30	Aug-30	Sep-30
20	Texas	1,710	1,402	1,466	1,448	1,408	1,389	1,817	2,368	2,348	2,557	2,357	2,185
21	New Mexico	393	317	333	327	317	312	416	555	549	604	551	509
22	FERC	14	10	11	11	10	10	15	22	22	24	22	20
23	Total Company	2,117	1,729	1,810	1,786	1,736	1,711	2,248	2,945	2,918	3,185	2,929	2,715

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-2: PLANT IN SERVICE
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE P-2 (a), (c), (e)
 PAGE 1 OF 1

LINE NO.	TOTAL SYSTEM	OCT 2024	NOV	DEC	JAN 2025	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT 2025
<u>PLANT IN SERVICE</u>													
1	PRODUCTION	\$ 3,721,362	\$ 3,724,041	\$ 3,737,044	\$ 3,770,179	\$ 3,774,702	\$ 3,778,034	\$ 3,781,617	\$ 3,782,218	\$ 3,787,879	\$ 3,802,118	\$ 3,956,532	\$ 3,959,294
2	TRANSMISSION	733,831	734,613	736,083	743,827	745,464	745,870	744,245	746,429	770,461	782,168	793,075	792,680
3	DISTRIBUTION	1,919,071	1,939,161	1,958,290	2,000,100	2,011,404	2,026,673	2,036,501	2,047,887	2,081,610	2,098,653	2,106,042	2,115,572
4	ENERGY STORAGE	-	-	-	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163	2,163
5	GENERAL	323,314	327,127	299,259	447,628	456,303	457,143	459,357	460,963	442,727	442,638	443,783	444,175
6	INTANGIBLE	246,988	248,824	186,926	741	-	-	-	-	-	-	-	-
7	TOTAL	<u>6,944,566</u>	<u>6,973,766</u>	<u>6,917,602</u>	<u>6,964,638</u>	<u>6,990,036</u>	<u>7,009,883</u>	<u>7,023,883</u>	<u>7,039,660</u>	<u>7,084,840</u>	<u>7,127,740</u>	<u>7,301,595</u>	<u>7,313,884</u>
<u>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION</u>													
8	PRODUCTION	(1,819,378)	(1,823,924)	(1,829,672)	(1,836,793)	(1,843,928)	(1,849,652)	(1,856,450)	(1,862,766)	(1,869,785)	(1,876,511)	(1,883,126)	(1,887,533)
9	TRANSMISSION	(282,354)	(283,368)	(284,246)	(289,039)	(290,107)	(290,629)	(291,684)	(292,750)	(293,825)	(294,895)	(296,007)	(297,140)
10	DISTRIBUTION	(505,054)	(508,847)	(512,543)	(525,546)	(530,064)	(534,243)	(537,932)	(541,852)	(546,180)	(550,209)	(554,487)	(558,936)
11	ENERGY STORAGE	-	-	-	(289)	(298)	(307)	(316)	(325)	(334)	(343)	(352)	(361)
12	GENERAL	(141,677)	(143,675)	(115,442)	(182,416)	(185,366)	(188,708)	(192,097)	(195,516)	(173,211)	(174,275)	(176,781)	(178,216)
13	INTANGIBLE	(138,470)	(140,663)	(78,246)	(293)	-	-	-	-	-	-	-	-
14	TOTAL	<u>(2,886,933)</u>	<u>(2,900,477)</u>	<u>(2,820,149)</u>	<u>(2,834,376)</u>	<u>(2,849,763)</u>	<u>(2,863,539)</u>	<u>(2,878,479)</u>	<u>(2,893,209)</u>	<u>(2,883,335)</u>	<u>(2,896,233)</u>	<u>(2,910,753)</u>	<u>(2,922,186)</u>
<u>NET PLANT IN SERVICE</u>													
15	PRODUCTION	1,901,984	1,900,117	1,907,372	1,933,386	1,930,774	1,928,382	1,925,167	1,919,452	1,918,094	1,925,607	2,073,406	2,071,761
16	TRANSMISSION	451,477	451,245	451,837	454,788	455,357	455,241	452,561	453,679	476,636	487,273	497,068	495,540
17	DISTRIBUTION	1,414,017	1,430,314	1,445,747	1,474,554	1,481,340	1,492,430	1,498,569	1,506,035	1,535,430	1,548,444	1,551,555	1,556,636
18	ENERGY STORAGE	-	-	-	1,874	1,865	1,856	1,847	1,838	1,829	1,820	1,811	1,802
19	GENERAL	181,637	183,452	183,817	265,212	270,937	268,435	267,260	265,447	269,516	268,363	267,002	265,959
20	INTANGIBLE	108,518	108,161	108,680	448	-	-	-	-	-	-	-	-
21	TOTAL	<u>\$ 4,057,633</u>	<u>\$ 4,073,289</u>	<u>\$ 4,097,453</u>	<u>\$ 4,130,262</u>	<u>\$ 4,140,273</u>	<u>\$ 4,146,344</u>	<u>\$ 4,145,404</u>	<u>\$ 4,146,451</u>	<u>\$ 4,201,505</u>	<u>\$ 4,231,507</u>	<u>\$ 4,390,842</u>	<u>\$ 4,391,698</u>

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-2: PLANT IN SERVICE
 SPONSOR: ADRIAN HERNANDEZ
 PREPARER: ADRIAN HERNANDEZ
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE P-2 (b)
 PAGE 1 OF 1

LINE NO.	NEW MEXICO	OCT 2024	NOV	DEC	JAN 2025	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT 2025	ADJ	TEST YEAR
<u>PLANT IN SERVICE</u>															
1	PRODUCTION	\$ 532,100	\$ 532,483	\$ 534,343	\$ 539,080	\$ 539,727	\$ 540,203	\$ 540,716	\$ 540,802	\$ 541,611	\$ 543,647	\$ 565,726	\$ 566,121	\$ (95,648)	\$ 470,473
2	TRANSMISSION	163,417	163,591	163,918	165,643	166,007	166,098	165,736	166,222	171,574	174,181	176,610	176,522	3,931	180,453
3	DISTRIBUTION	485,418	490,500	495,338	505,914	508,773	512,635	515,121	518,001	526,532	530,842	532,711	535,122	(2,483)	532,639
4	ENERGY STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	GENERAL	68,598	69,407	63,494	94,974	96,814	96,992	97,462	97,803	93,934	93,915	94,158	94,241	7,134	101,375
6	INTANGIBLE	52,736	53,129	39,912	158	-	-	-	-	-	-	-	-	-	-
7	TOTAL	<u>1,302,270</u>	<u>1,309,109</u>	<u>1,297,006</u>	<u>1,305,769</u>	<u>1,311,322</u>	<u>1,315,929</u>	<u>1,319,035</u>	<u>1,322,828</u>	<u>1,333,650</u>	<u>1,342,586</u>	<u>1,369,205</u>	<u>1,372,006</u>	<u>(87,066)</u>	<u>1,284,940</u>
<u>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION</u>															
8	PRODUCTION	(268,562)	(269,234)	(270,082)	(271,133)	(272,186)	(273,031)	(274,035)	(274,967)	(276,003)	(276,996)	(277,972)	(278,623)	109,554	(169,069)
9	TRANSMISSION	(63,854)	(64,083)	(64,282)	(65,366)	(65,607)	(65,726)	(65,964)	(66,205)	(66,448)	(66,690)	(66,942)	(67,198)	(1,304)	(68,502)
10	DISTRIBUTION	(146,066)	(147,163)	(148,232)	(151,992)	(153,299)	(154,508)	(155,574)	(156,708)	(157,960)	(159,125)	(160,362)	(161,649)	(559)	(162,208)
11	ENERGY STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	GENERAL	(30,143)	(30,568)	(24,561)	(38,811)	(39,438)	(40,149)	(40,870)	(41,598)	(36,852)	(37,079)	(37,612)	(37,917)	(804)	(38,721)
13	INTANGIBLE	(29,566)	(30,034)	(16,707)	(63)	-	-	-	-	-	-	-	-	-	-
14	TOTAL	<u>(538,191)</u>	<u>(541,082)</u>	<u>(523,864)</u>	<u>(527,365)</u>	<u>(530,531)</u>	<u>(533,414)</u>	<u>(536,444)</u>	<u>(539,478)</u>	<u>(537,263)</u>	<u>(539,890)</u>	<u>(542,888)</u>	<u>(545,387)</u>	<u>106,887</u>	<u>(438,500)</u>
<u>NET PLANT IN SERVICE</u>															
15	PRODUCTION	263,538	263,250	264,261	267,947	267,541	267,172	266,681	265,835	265,608	266,651	287,754	287,498	13,906	301,404
16	TRANSMISSION	99,563	99,508	99,636	100,277	100,400	100,372	99,772	100,017	105,126	107,491	109,668	109,324	2,627	111,951
17	DISTRIBUTION	339,352	343,337	347,107	353,922	355,474	358,128	359,547	361,293	368,572	371,717	372,349	373,473	(3,042)	370,431
18	ENERGY STORAGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	GENERAL	38,455	38,839	38,933	56,163	57,376	56,843	56,592	56,205	57,082	56,836	56,546	56,324	6,330	62,654
20	INTANGIBLE	23,171	23,094	23,205	96	-	-	-	-	-	-	-	-	-	-
21	TOTAL	<u>\$ 764,078</u>	<u>\$ 768,027</u>	<u>\$ 773,141</u>	<u>\$ 778,405</u>	<u>\$ 780,791</u>	<u>\$ 782,516</u>	<u>\$ 782,592</u>	<u>\$ 783,350</u>	<u>\$ 796,387</u>	<u>\$ 802,696</u>	<u>\$ 826,317</u>	<u>\$ 826,619</u>	<u>\$ 19,821</u>	<u>\$ 846,440</u>

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-2: PLANT IN SERVICE
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ

SCHEDULE P-2 (d)
 PAGE 1 OF 2

FOR THE FOUR CALENDAR YEARS PRIOR TO THE BASE PERIOD ENDED SEPTEMBER 30, 2025
 (\$000's)

LINE NO.	TOTAL SYSTEM	DECEMBER 31, 2021	DECEMBER 31, 2022	DECEMBER 31, 2023	DECEMBER 31, 2024
<u>PLANT IN SERVICE</u>					
1	PRODUCTION	\$ 3,219,926	\$ 3,306,478	\$ 3,602,576	\$ 3,737,045
2	TRANSMISSION	579,569	609,796	712,897	735,918
3	DISTRIBUTION	1,520,311	1,607,480	1,734,635	1,958,290
4	GENERAL	265,462	284,704	315,449	299,423
5	INTANGIBLE	133,973	140,486	237,669	186,926
6	TOTAL	<u>5,719,241</u>	<u>5,948,944</u>	<u>6,603,226</u>	<u>6,917,602</u>
<u>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION</u>					
7	PRODUCTION	(1,680,205)	(1,725,563)	(1,778,779)	(1,830,810)
8	TRANSMISSION	(253,787)	(263,360)	(272,485)	(284,382)
9	DISTRIBUTION	(430,918)	(460,256)	(472,768)	(512,590)
10	GENERAL	(100,682)	(113,275)	(128,978)	(114,121)
11	INTANGIBLE	(88,778)	(100,424)	(120,190)	(78,246)
12	TOTAL	<u>(2,554,370)</u>	<u>(2,662,878)</u>	<u>(2,773,200)</u>	<u>(2,820,149)</u>
<u>NET PLANT IN SERVICE</u>					
13	PRODUCTION	1,539,721	1,580,915	1,823,797	1,906,235
14	TRANSMISSION	325,782	346,436	440,412	451,536
15	DISTRIBUTION	1,089,393	1,147,224	1,261,867	1,445,700
16	GENERAL	164,780	171,429	186,471	185,302
17	INTANGIBLE	45,195	40,062	117,479	108,680
18	TOTAL	<u>\$ 3,164,871</u>	<u>\$ 3,286,066</u>	<u>\$ 3,830,026</u>	<u>\$ 4,097,453</u>

Amended Filing

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-2: PLANT IN SERVICE
 SPONSOR: ADRIAN HERNANDEZ
 PREPARER: ADRIAN HERNANDEZ
 FOR THE FOUR CALENDAR YEARS PRIOR TO THE BASE PERIOD ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE P-2 (d)
 PAGE 2 OF 2

LINE NO.	NEW MEXICO	DECEMBER 31, 2021	DECEMBER 31, 2022	DECEMBER 31, 2023	DECEMBER 31, 2024
<u>PLANT IN SERVICE</u>					
1	PRODUCTION	\$ 346,183	\$ 359,759	\$ 368,416	\$ 379,051
2	TRANSMISSION	83,276	91,269	95,721	103,298
3	DISTRIBUTION	315,368	334,024	351,874	374,681
4	GENERAL	43,767	48,326	52,989	54,346
5	INTANGIBLE	17,847	19,222	24,069	23,262
6	TOTAL	<u>806,441</u>	<u>852,600</u>	<u>893,069</u>	<u>934,638</u>
<u>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION</u>					
7	PRODUCTION	(101,903)	(98,410)	(101,393)	(104,148)
8	TRANSMISSION	(43,337)	(43,920)	(45,063)	(46,467)
9	DISTRIBUTION	(96,972)	(101,099)	(104,836)	(109,705)
10	GENERAL	(13,598)	(14,338)	(16,414)	(18,158)
11	INTANGIBLE	(12,231)	(13,541)	(15,054)	(14,955)
12	TOTAL	<u>(268,041)</u>	<u>(271,308)</u>	<u>(282,760)</u>	<u>(293,433)</u>
<u>NET PLANT IN SERVICE</u>					
13	PRODUCTION	244,280	261,349	267,023	274,903
14	TRANSMISSION	39,939	47,349	50,658	56,831
15	DISTRIBUTION	218,396	232,925	247,038	264,976
16	GENERAL	30,169	33,988	36,575	36,188
17	INTANGIBLE	5,616	5,681	9,015	8,307
18	TOTAL	<u>\$ 538,400</u>	<u>\$ 581,292</u>	<u>\$ 610,309</u>	<u>\$ 641,205</u>

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-2 (f): PLANT IN SERVICE
 SPONSOR: RICHARD S GONZALEZ
 PREPARER: CRYSTAL TREJO
 FOR THE FORECAST YEARS 2026 THROUGH 2030
 (\$000's)

SCHEDULE P-2 (f)
 PAGE 1 OF 2

LINE NO.	DESCRIPTION	2026	2027	2028	2029	2030
<u>TOTAL SYSTEM</u>						
<u>PLANT IN SERVICE</u>						
1	DISTRIBUTION	\$ 2,350,774	\$ 2,801,504	\$ 3,368,299	\$ 3,519,734	\$ 3,727,974
2	ENERGY STORAGE	2,164	2,164	2,164	2,164	2,547
3	GENERAL	633,982	770,758	865,424	1,029,528	1,101,517
4	NUCLEAR PRODUCTION	2,911,595	2,977,463	3,055,103	3,133,360	3,212,039
5	OTHER PRODUCTION	863,613	885,883	896,865	962,490	989,900
6	SOLAR PRODUCTION	485,297	835,696	1,125,460	1,125,390	1,153,741
7	STEAM PRODUCTION	839,051	1,295,955	1,309,884	1,309,837	1,406,641
8	TRANSMISSION	903,962	1,048,928	1,423,464	1,746,773	2,242,059
9	TOTAL	\$ 8,990,438	\$ 10,618,350	\$ 12,046,662	\$ 12,829,277	\$ 13,836,418
		1,676,554	\$ 1,627,911	\$ 1,428,312	\$ 782,615	\$ 1,007,141
<u>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION</u>						
10	DISTRIBUTION	\$ (696,492)	\$ (767,582)	\$ (844,866)	\$ (927,271)	\$ (1,012,923)
11	ENERGY STORAGE	(496)	(605)	(713)	(821)	(930)
12	GENERAL	(224,753)	(227,430)	(235,553)	(246,927)	(268,412)
13	NUCLEAR PRODUCTION	(2,207,039)	(2,255,073)	(2,306,955)	(2,363,261)	(2,416,022)
14	OTHER PRODUCTION	(173,709)	(194,667)	(215,943)	(238,017)	(260,692)
15	SOLAR PRODUCTION	(21,224)	(52,703)	(96,867)	(142,570)	(188,120)
16	STEAM PRODUCTION	(304,590)	(335,987)	(378,776)	(421,550)	(462,311)
17	TRANSMISSION	(314,491)	(330,426)	(349,799)	(373,971)	(403,548)
18	TOTAL	\$ 3,942,793	\$ 4,164,472	\$ 4,429,472	\$ 4,714,387	\$ 5,012,958
<u>NET PLANT IN SERVICE</u>						
19	DISTRIBUTION	\$ 1,654,282	\$ 2,033,922	\$ 2,523,433	\$ 2,592,463	\$ 2,715,051
20	ENERGY STORAGE	1,668	1,559	1,451	1,343	1,617
21	GENERAL	409,229	543,328	629,870	782,602	833,105
22	NUCLEAR PRODUCTION	704,556	722,391	748,148	770,099	796,017
23	OTHER PRODUCTION	689,905	691,217	680,922	724,473	729,208
24	SOLAR PRODUCTION	464,073	782,993	1,028,592	982,821	965,621
25	STEAM PRODUCTION	534,461	959,967	931,107	888,288	944,330
26	TRANSMISSION	589,471	718,502	1,073,666	1,372,802	1,838,511
27	TOTAL	\$ 5,047,645	\$ 6,453,878	\$ 7,617,190	\$ 8,114,890	\$ 8,823,460

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-2 (f): PLANT IN SERVICE
 SPONSOR: RICHARD S GONZALEZ
 PREPARER: CRYSTAL TREJO
 FOR THE FORECAST YEARS 2026 THROUGH 2030
 (\$000's)

SCHEDULE P-2 (f)
 PAGE 2 OF 2

LINE NO.	DESCRIPTION	2026	2027	2028	2029	2030
<u>NEW MEXICO JURISDICTION (1)</u>						
<u>PLANT IN SERVICE</u>						
1	DISTRIBUTION	\$ 587,693	\$ 700,376	\$ 842,075	\$ 879,934	\$ 931,993
2	ENERGY STORAGE	-	-	-	-	-
3	GENERAL	133,136	161,859	181,739	216,201	231,319
4	NUCLEAR PRODUCTION	407,623	416,845	427,714	438,670	449,685
5	OTHER PRODUCTION	129,542	132,882	134,530	144,373	148,485
6	SOLAR PRODUCTION	4,853	8,357	11,255	11,254	11,537
7	STEAM PRODUCTION	172,005	265,671	268,526	268,517	288,361
8	TRANSMISSION	207,911	241,253	327,397	401,758	515,674
9	TOTAL	<u>\$ 1,642,765</u>	<u>\$ 1,927,243</u>	<u>\$ 2,193,235</u>	<u>\$ 2,360,707</u>	<u>\$ 2,577,055</u>
<u>ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION</u>						
10	DISTRIBUTION	\$ (174,123)	\$ (191,896)	\$ (211,216)	\$ (231,818)	\$ (253,231)
11	ENERGY STORAGE	-	-	-	-	-
12	GENERAL	(47,198)	(47,760)	(49,466)	(51,855)	(56,367)
13	NUCLEAR PRODUCTION	(308,985)	(315,710)	(322,974)	(330,857)	(338,243)
14	OTHER PRODUCTION	(33,005)	(36,987)	(41,029)	(45,223)	(49,531)
15	SOLAR PRODUCTION	(212)	(527)	(969)	(1,426)	(1,881)
16	STEAM PRODUCTION	(62,441)	(68,877)	(77,649)	(86,418)	(94,774)
17	TRANSMISSION	(72,333)	(75,998)	(80,454)	(86,013)	(92,816)
18	TOTAL	<u>\$ (698,297)</u>	<u>\$ (737,755)</u>	<u>\$ (783,757)</u>	<u>\$ (833,609)</u>	<u>\$ (886,843)</u>
<u>NET PLANT IN SERVICE</u>						
19	DISTRIBUTION	\$ 413,570	\$ 508,480	\$ 630,858	\$ 648,116	\$ 678,763
20	ENERGY STORAGE	-	-	-	-	-
21	GENERAL	85,938	114,099	132,273	164,346	174,952
22	NUCLEAR PRODUCTION	98,638	101,135	104,741	107,814	111,442
23	OTHER PRODUCTION	96,537	95,896	93,501	99,150	98,954
24	SOLAR PRODUCTION	4,641	7,830	10,286	9,828	9,656
25	STEAM PRODUCTION	109,565	196,793	190,877	182,099	193,588
26	TRANSMISSION	135,578	165,255	246,943	315,745	422,858
27	TOTAL	<u>\$ 944,467</u>	<u>\$ 1,189,488</u>	<u>\$ 1,409,478</u>	<u>\$ 1,527,098</u>	<u>\$ 1,690,212</u>

NOTE:

(1) NOT ALL PLANT FUNCTIONS ARE FORECASTED ON A JURISDICTIONAL BASIS.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-3(a), (c), and (e): PROPERTY RETIREMENTS AND PROPERTY INVESTMENT INFORMATION
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE P-3 (a), (c), (e)
 PAGE 1 OF 1

TOTAL SYSTEM (A)

LINE NO.	FUNCTIONAL CLASS	OCT 2024	NOV	DEC	JAN 2025	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP 2025	TOTAL BASE PERIOD
<u>PLANT IN SERVICE (FERC ACCOUNTS 101, 106)</u>														
<u>ADDITIONS</u>														
1	PRODUCTION	\$ 901	\$ 3,506	\$ 13,887	\$ 31,737	\$ 4,600	\$ 4,506	\$ 3,760	\$ 1,156	\$ 5,738	\$ 14,730	\$ 154,750	\$ 3,695	\$ 242,966
2	TRANSMISSION	1,010	782	1,606	469	1,637	956	(1,625)	2,184	24,031	11,740	10,907	(394)	53,303
3	DISTRIBUTION	16,481	20,299	19,435	11,512	11,560	15,648	10,116	12,002	33,994	17,927	7,810	9,746	186,530
4	GENERAL	2,597	3,924	1,811	4,695	8,201	842	2,416	1,634	7,298	1,717	2,061	2,336	39,532
5	INTANGIBLE	11,987	1,838	2,809										16,634
6	TOTAL	<u>\$ 32,976</u>	<u>\$ 30,349</u>	<u>\$ 39,548</u>	<u>\$ 48,413</u>	<u>\$ 25,998</u>	<u>\$ 21,952</u>	<u>\$ 14,667</u>	<u>\$ 16,976</u>	<u>\$ 71,061</u>	<u>\$ 46,114</u>	<u>\$ 175,528</u>	<u>\$ 15,383</u>	<u>\$ 538,965</u>
<u>RETIREMENTS</u>														
7	PRODUCTION	\$ (1,351)	\$ (882)	\$ (591)	\$ (1,219)	\$ (76)	\$ (1,176)	\$ (180)	\$ (584)	\$ (78)	\$ (494)	\$ (338)	\$ (1,015)	\$ (7,984)
8	TRANSMISSION	-	-	(136)	-	-	(549)	-	-	-	(33)	-	-	(718)
9	DISTRIBUTION	(470)	(209)	(306)	(465)	(291)	(379)	(288)	(615)	(271)	(885)	(420)	(217)	(4,816)
10	GENERAL	(190)	-	(29,665)	-	(233)	-	(198)	-	(25,532)	(1,804)	(916)	(1,863)	(60,401)
11	INTANGIBLE	-	(57)	(64,707)	-	-	-	-	-	-	-	-	-	(64,764)
12	TOTAL	<u>\$ (2,011)</u>	<u>\$ (1,148)</u>	<u>\$ (95,405)</u>	<u>\$ (1,684)</u>	<u>\$ (600)</u>	<u>\$ (2,104)</u>	<u>\$ (666)</u>	<u>\$ (1,199)</u>	<u>\$ (25,881)</u>	<u>\$ (3,216)</u>	<u>\$ (1,674)</u>	<u>\$ (3,095)</u>	<u>\$ (138,683)</u>
<u>CONSTRUCTION WORK IN PROGRESS (ACCT 107)</u>														
<u>ADDITIONS</u>														
13	PRODUCTION	\$ 7,102	\$ 27,530	\$ 52,522	\$ 6,543	\$ 22,495	\$ 32,646	\$ 8,739	\$ 37,194	\$ 67,203	\$ 16,348	\$ 22,400	\$ 46,234	\$ 346,956
14	TRANSMISSION	10,029	5,646	2,558	5,058	4,202	11,037	4,168	5,775	10,457	(317)	935	777	60,325
15	DISTRIBUTION	21,902	23,899	31,551	13,406	16,151	22,152	20,148	17,639	13,570	19,303	13,835	15,307	228,863
16	GENERAL	2,886	7,346	9,861	2,198	4,486	6,726	4,027	5,724	10,899	3,619	7,186	7,428	72,386
17	INTANGIBLE	-	3	202	-	-	-	-	-	-	-	-	-	205
18	TOTAL	<u>\$ 41,919</u>	<u>\$ 64,424</u>	<u>\$ 96,694</u>	<u>\$ 27,205</u>	<u>\$ 47,334</u>	<u>\$ 72,561</u>	<u>\$ 37,082</u>	<u>\$ 66,332</u>	<u>\$ 102,129</u>	<u>\$ 38,953</u>	<u>\$ 44,356</u>	<u>\$ 69,746</u>	<u>\$ 708,735</u>

(A) Does not include FERC Account 101.1, Property Under Capital Lease

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-3(b): PROPERTY RETIREMENTS AND PROPERTY INVESTMENTS INFORMATION
SPONSOR: ADRIAN HERNANDEZ
PREPARER: BRYAN ARNOLD
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025
(\$000's)

NEW MEXICO JURISDICTION

LINE NO.	FUNCTIONAL CL/	OCT 2024	NOV	DEC	JAN 2025	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP 2025	TOTAL BASE PERIOD
<u>PLANT IN SERVICE (ACCT 101, 106)</u>														
<u>ADDITIONS</u>														
1	PRODUCTION	\$ 129	\$ 501	\$ 1,986	\$ 4,538	\$ 658	\$ 644	\$ 538	\$ 165	\$ 820	\$ 2,106	\$ 22,127	\$ 528	\$ 34,741
2	TRANSMISSION	228	177	363	106	370	216	(367)	494	5,435	2,655	2,467	(89)	12,054
3	DISTRIBUTION	4,169	5,135	4,916	2,912	2,924	3,958	2,559	3,036	8,599	4,535	1,975	2,465	47,182
4	GENERAL	548	828	382	991	1,731	178	510	345	1,541	363	435	493	8,346
5	INTANGIBLE	2,531	388	593	-	-	-	-	-	-	-	-	-	3,512
6	TOTAL	<u>7,605</u>	<u>7,029</u>	<u>8,240</u>	<u>8,547</u>	<u>5,683</u>	<u>4,996</u>	<u>3,239</u>	<u>4,040</u>	<u>16,394</u>	<u>9,658</u>	<u>27,004</u>	<u>3,398</u>	<u>105,835</u>
<u>RETIREMENTS</u>														
7	PRODUCTION	(193)	(126)	(85)	(174)	(11)	(168)	(26)	(84)	(11)	(71)	(48)	(145)	(1,142)
8	TRANSMISSION	-	-	(31)	-	-	(124)	-	-	-	(7)	-	-	(162)
9	DISTRIBUTION	(119)	(53)	(77)	(118)	(74)	(96)	(73)	(156)	(69)	(224)	(106)	(55)	(1,218)
10	GENERAL	(40)	-	(6,263)	-	(49)	-	(42)	-	(5,391)	(381)	(193)	(393)	(12,753)
11	INTANGIBLE	-	(12)	(13,662)	-	-	-	-	-	-	-	-	-	(13,674)
12	TOTAL	<u>(352)</u>	<u>(191)</u>	<u>(20,118)</u>	<u>(292)</u>	<u>(134)</u>	<u>(388)</u>	<u>(140)</u>	<u>(239)</u>	<u>(5,470)</u>	<u>(683)</u>	<u>(348)</u>	<u>(593)</u>	<u>(28,949)</u>
<u>CONSTRUCTION WORK IN PROGRESS (ACCT 107)</u>														
<u>ADDITIONS</u>														
13	PRODUCTION	1,015	3,936	7,510	936	3,216	4,668	1,250	5,318	9,609	2,338	3,203	6,611	49,610
14	TRANSMISSION	2,268	1,277	578	1,144	950	2,496	943	1,306	2,365	(72)	211	176	13,642
15	DISTRIBUTION	5,540	6,045	7,981	3,391	4,085	5,603	5,096	4,462	3,432	4,883	3,499	3,872	57,890
16	GENERAL	609	1,551	2,082	464	947	1,420	850	1,209	2,301	764	1,517	1,568	15,283
17	INTANGIBLE	-	1	43	-	-	-	-	-	-	-	-	-	43
18	TOTAL	<u>\$ 9,433</u>	<u>\$ 12,810</u>	<u>\$ 18,194</u>	<u>\$ 5,934</u>	<u>\$ 9,199</u>	<u>\$ 14,187</u>	<u>\$ 8,139</u>	<u>\$ 12,294</u>	<u>\$ 17,707</u>	<u>\$ 7,913</u>	<u>\$ 8,431</u>	<u>\$ 12,227</u>	<u>\$ 136,468</u>

(A) Does not include FERC Account 101.1, Property Under Capital Lease

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-3(d): PROPERTY RETIREMENTS
 AND PROPERTY INVESTMENT INFORMATION
 SPONSOR: CYNTHIA S. PRIETO
 PREPARER: MAGDALENA RODRIGUEZ
 FOR THE FOUR CALENDAR YEARS PRIOR TO THE BASE PERIOD ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE P-3 (d)
 PAGE 1 OF 2

TOTAL SYSTEM

LINE NO.	FUNCTIONAL CLASSIFICAT	CALENDAR YEARS			
		2021	2022	2023	2024
<u>PLANT IN SERVICE (ACCT 101, 106)</u>					
<u>ADDITIONS (A)</u>					
1	PRODUCTION	\$ 77,130	\$ 98,798	\$ 304,290	\$ 146,653
2	TRANSMISSION	22,801	32,397	105,609	23,397
3	DISTRIBUTION	91,743	91,939	191,256	208,057
4	GENERAL	18,088	25,047	34,101	18,871
5	INTANGIBLE	21,081	7,267	97,059	44,621
6	TOTAL	<u>230,844</u>	<u>255,448</u>	<u>732,315</u>	<u>441,599</u>
<u>RETIREMENTS</u>					
7	PRODUCTION	(10,776)	(14,329)	(9,673)	(19,118)
8	TRANSMISSION	(6)	(1,281)	(58)	(211)
9	DISTRIBUTION	(4,011)	(3,447)	(3,030)	(3,388)
10	GENERAL	(11,519)	(5,008)	(3,503)	(33,135)
11	INTANGIBLE	(181)	(170)	0	(69,269)
12	TOTAL	<u>(26,492)</u>	<u>(24,235)</u>	<u>(16,264)</u>	<u>(125,122)</u>
<u>CONSTRUCTION WORK IN PROGRESS (ACCT 107)</u>					
<u>ADDITIONS</u>					
13	PRODUCTION	152,408	171,136	228,122	329,936
14	TRANSMISSION	47,050	31,087	79,477	46,994
15	DISTRIBUTION	115,156	125,150	188,643	262,026
16	GENERAL	49,408	64,812	50,417	56,813
17	INTANGIBLE	(1)	38	(0)	167
18	TOTAL	<u>\$ 364,021</u>	<u>\$ 392,224</u>	<u>\$ 546,659</u>	<u>\$ 695,935</u>

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-3(d): PROPERTY RETIREMENTS
 AND PROPERTY INVESTMENT INFORMATION
 SPONSOR: ADRIAN HERNANDEZ
 PREPARER: BRYAN ARNOLD
 FOR THE FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025
 (\$000's)

SCHEDULE P-3 (d)
 PAGE 2 OF 2

NEW MEXICO JURISDICTION

LINE NO.	CALENDAR YEARS			
	2021	2022	2023	2024
<u>PLANT IN SERVICE (ACCT 101, 106)</u>				
<u>ADDITIONS (A)</u>				
1 PRODUCTION	\$ 11,029	\$ 14,127	\$ 43,509	\$ 20,969
2 TRANSMISSION	5,156	7,326	23,883	5,291
3 DISTRIBUTION	23,206	23,256	48,377	52,627
4 GENERAL	3,819	5,288	7,200	3,984
5 INTANGIBLE	4,451	1,534	20,492	9,421
6 TOTAL	<u>47,661</u>	<u>51,531</u>	<u>143,461</u>	<u>92,292</u>
<u>RETIREMENTS</u>				
7 PRODUCTION	(1,541)	(2,049)	(1,383)	(2,734)
8 TRANSMISSION	(1)	(290)	(13)	(48)
9 DISTRIBUTION	(1,014)	(872)	(766)	(857)
10 GENERAL	(2,432)	(1,057)	(740)	(6,996)
11 INTANGIBLE	(38)	(36)	0	(14,625)
12 TOTAL	<u>(5,027)</u>	<u>(4,304)</u>	<u>(2,902)</u>	<u>(25,259)</u>
<u>CONSTRUCTION WORK IN PROGRESS (ACCT 107)</u>				
<u>ADDITIONS</u>				
13 PRODUCTION	21,792	24,470	32,618	47,176
14 TRANSMISSION	10,640	7,030	17,974	10,628
15 DISTRIBUTION	29,128	31,656	47,716	66,278
16 GENERAL	10,432	13,684	10,645	11,995
17 INTANGIBLE	(0)	8	(0)	35
18 TOTAL	<u>\$ 71,992</u>	<u>\$ 76,848</u>	<u>\$ 108,952</u>	<u>\$ 136,112</u>

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-3 (f): ADDITIONS TO PLANT IN SERVICE AND CWIP
 SPONSOR: RICHARD S GONZALEZ
 PREPARER: CRYSTAL TREJO
 FOR THE FORECAST YEARS 2026 THROUGH 2030
 (\$000's)

SCHEDULE P-3 (f)
 PAGE 1 OF 2

LINE NO.	DESCRIPTION	CALENDAR YEARS				
		2026	2027	2028	2029	2030
	<u>TOTAL SYSTEM</u>					
	<u>PLANT IN SERVICE ADDITIONS</u>					
1	DISTRIBUTION	\$ 136,473	\$ 454,691	\$ 570,906	\$ 155,697	\$ 212,072
2	ENERGY STORAGE	-	-	-	-	383
3	GENERAL	126,152	171,589	130,593	205,721	109,826
4	NUCLEAR PRODUCTION	61,967	73,554	85,326	85,942	86,365
5	OTHER PRODUCTION	3,855	22,280	10,993	65,635	27,421
6	SOLAR PRODUCTION	203,960	350,539	289,833	-	28,420
7	STEAM PRODUCTION	34,139	462,018	19,044	5,070	101,918
8	TRANSMISSION	89,372	145,415	374,694	323,569	495,341
9	TOTAL	<u>\$ 655,917</u>	<u>\$ 1,680,086</u>	<u>\$ 1,481,389</u>	<u>\$ 841,636</u>	<u>\$ 1,061,748</u>
	<u>PLANT IN SERVICE RETIREMENTS</u>					
10	DISTRIBUTION	\$ (3,865)	\$ (3,961)	\$ (4,111)	\$ (4,262)	\$ (3,832)
11	ENERGY STORAGE	-	-	-	-	-
12	GENERAL	(53,413)	(34,813)	(35,927)	(41,617)	(37,838)
13	NUCLEAR PRODUCTION	(7,686)	(7,686)	(7,686)	(7,686)	(7,686)
14	OTHER PRODUCTION	(11)	(11)	(11)	(11)	(11)
15	SOLAR PRODUCTION	(69)	(140)	(69)	(69)	(69)
16	STEAM PRODUCTION	(5,115)	(5,115)	(5,115)	(5,117)	(5,115)
17	TRANSMISSION	(298)	(449)	(157)	(260)	(56)
18	TOTAL	<u>\$ (70,456)</u>	<u>\$ (52,174)</u>	<u>\$ (53,077)</u>	<u>\$ (59,022)</u>	<u>\$ (54,607)</u>
	<u>CONSTRUCTION WORK IN PROGRESS ADDITIONS (1)</u>					
19	DISTRIBUTION	\$ 333,657	\$ 531,431	\$ 445,242	\$ 259,477	\$ 235,323
20	ENERGY STORAGE	262	21	45	21	25
21	GENERAL	172,873	183,281	174,906	147,043	101,016
22	NUCLEAR PRODUCTION	63,424	75,087	86,939	87,639	88,151
23	OTHER PRODUCTION	8,153	23,088	49,016	46,627	33,286
24	SOLAR PRODUCTION	420,955	203,521	1,924	-	28,420
25	STEAM PRODUCTION	340,250	184,611	41,161	43,621	34,021
26	TRANSMISSION	95,372	327,267	409,125	390,493	360,117
27	TOTAL	<u>\$ 1,434,945</u>	<u>\$ 1,528,307</u>	<u>\$ 1,208,358</u>	<u>\$ 974,921</u>	<u>\$ 880,359</u>

NOTE:

(1) INCLUDES CASH AND AFUDC.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-3 (f): ADDITIONS TO PLANT IN SERVICE AND CWIP
 SPONSOR: RICHARD S GONZALEZ
 PREPARER: CRYSTAL TREJO
 FOR THE FORECAST YEARS 2026 THROUGH 2030
 (\$000's)

SCHEDULE P-3 (f)
 PAGE 2 OF 2

LINE NO.	DESCRIPTION	2026	2027	2028	2029	2030
<u>NEW MEXICO JURISDICTION (1)</u>						
<u>PLANT IN SERVICE ADDITIONS</u>						
1	DISTRIBUTION	\$ 34,118	\$ 113,673	\$ 142,727	\$ 38,924	\$ 53,018
2	ENERGY STORAGE	-	-	-	-	-
3	GENERAL	26,492	36,034	27,425	43,202	23,064
4	NUCLEAR PRODUCTION	8,675	10,298	11,946	12,032	12,091
5	OTHER PRODUCTION	578	3,342	1,649	9,845	4,113
6	SOLAR PRODUCTION	2,040	3,505	2,898	-	284
7	STEAM PRODUCTION	6,999	94,714	3,904	1,039	20,893
8	TRANSMISSION	20,556	33,445	86,180	74,421	113,928
9	TOTAL	<u>\$ 99,457</u>	<u>\$ 295,011</u>	<u>\$ 276,728</u>	<u>\$ 179,463</u>	<u>\$ 227,392</u>
<u>PLANT IN SERVICE RETIREMENTS</u>						
10	DISTRIBUTION	\$ (966)	\$ (990)	\$ (1,028)	\$ (1,066)	\$ (958)
11	ENERGY STORAGE	-	-	-	-	-
12	GENERAL	(11,217)	(7,311)	(7,545)	(8,739)	(7,946)
13	NUCLEAR PRODUCTION	(1,076)	(1,076)	(1,076)	(1,076)	(1,076)
14	OTHER PRODUCTION	(2)	(2)	(2)	(2)	(2)
15	SOLAR PRODUCTION	(1)	(1)	(1)	(1)	(1)
16	STEAM PRODUCTION	(1,049)	(1,049)	(1,049)	(1,049)	(1,049)
17	TRANSMISSION	(69)	(103)	(36)	(60)	(13)
18	TOTAL	<u>\$ (14,378)</u>	<u>\$ (10,532)</u>	<u>\$ (10,736)</u>	<u>\$ (11,992)</u>	<u>\$ (11,044)</u>
<u>CONSTRUCTION WORK IN PROGRESS ADDITIONS (2)</u>						
19	DISTRIBUTION	\$ 83,414	\$ 132,858	\$ 111,311	\$ 64,869	\$ 58,831
20	ENERGY STORAGE	-	-	-	-	-
21	GENERAL	36,303	38,489	36,730	30,879	21,213
22	NUCLEAR PRODUCTION	8,879	10,512	12,171	12,269	12,341
23	OTHER PRODUCTION	1,223	3,463	7,352	6,994	4,993
24	SOLAR PRODUCTION	4,210	2,035	19	-	284
25	STEAM PRODUCTION	69,751	37,845	8,438	8,942	6,974
26	TRANSMISSION	21,936	75,271	94,099	89,813	82,827
27	TOTAL	<u>\$ 225,716</u>	<u>\$ 300,474</u>	<u>\$ 270,121</u>	<u>\$ 213,767</u>	<u>\$ 187,463</u>

NOTE:

- (1) NOT ALL PLANT FUNCTIONS ARE FORECASTED ON A JURISDICTIONAL BASIS.
 (2) INCLUDES CASH AND AFUDC.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-4 (a,b,c,e): OPERATION AND MAINTENANCE EXPENSES
 SPONSOR: STEVEN SIERRA / ADRIAN HERNANDEZ / RICHARD GONZALEZ
 PREPARER: PAMELA SANCHEZ / MARIEL PADRON / GREG SHEARMAN
 FOR THE BASE AND TEST YEARS PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE P-4 (a), (b), (c), (e)
 PAGE 1 OF 1

Line No.	(a) Description	(b) October 2024	(c) November 2024	(d) December 2024	(e) January 2025	(f) February 2025	(g) March 2025	(h) April 2025	(i) May 2025	(j) June 2025	(k) July 2025	(l) August 2025	(m) September 2025	(n) Base Period Total (D)
<u>Total Company</u>														
1	Production (A)	\$ 15,225,618	\$ 12,722,327	\$ 19,503,736	\$ 14,518,832	\$ 12,255,363	\$ 13,382,378	\$ 19,058,726	\$ 16,258,003	\$ 12,421,147	\$ 12,594,053	\$ 14,407,601	\$ 11,948,568	\$ 174,296,352
2	Transmission (B)	2,363,929	1,901,637	2,406,337	2,108,620	3,011,406	2,840,340	2,355,883	2,130,592	2,256,499	2,434,933	2,885,422	2,349,991	29,045,589
3	Distribution	2,116,962	2,312,007	2,762,070	2,696,775	2,325,669	2,774,379	2,703,516	2,778,902	2,572,436	2,834,840	2,324,452	2,438,454	30,640,462
4	Customer Accounts	3,688,201	62,376	1,532,057	1,873,271	1,655,332	755,385	1,801,576	1,375,689	1,441,462	1,231,889	1,518,091	1,911,759	18,847,088
5	Customer Svcs & Info	60,729	25,973	63,462	(1,400)	-	67,579	-	-	55	-	(1)	(13,848)	202,549
6	Demonstrating & Selling	-	-	-	-	-	-	-	-	-	-	-	-	-
7	Admin & General	9,375,048	7,807,158	10,879,472	9,042,079	7,874,391	13,059,947	8,514,279	10,402,726	9,662,233	8,696,152	8,006,310	8,962,236	112,282,031
8	Total O & M Expense	<u>\$ 32,830,487</u>	<u>\$ 24,831,478</u>	<u>\$ 37,147,134</u>	<u>\$ 30,238,177</u>	<u>\$ 27,122,161</u>	<u>\$ 32,880,008</u>	<u>\$ 34,433,980</u>	<u>\$ 32,945,912</u>	<u>\$ 28,353,832</u>	<u>\$ 27,791,867</u>	<u>\$ 29,141,875</u>	<u>\$ 27,597,160</u>	<u>\$ 365,314,071</u>
<u>New Mexico (C)</u>														
9	Production (A)	\$ 2,670,137	\$ 2,231,131	\$ 3,420,396	\$ 2,546,187	\$ 2,149,239	\$ 2,354,602	\$ 3,342,354	\$ 2,851,187	\$ 2,178,313	\$ 2,208,636	\$ 2,526,680	\$ 2,095,436	\$ 30,574,297
10	Transmission (B)	534,894	430,290	544,490	477,124	681,401	642,693	533,073	482,096	510,585	550,960	652,894	531,740	6,572,240
11	Distribution	550,812	601,561	718,663	701,674	605,116	721,866	703,428	723,043	669,322	737,597	604,799	634,461	7,972,342
12	Customer Accounts	583,190	9,863	242,254	296,207	261,746	119,444	284,871	217,528	227,928	194,790	240,045	302,293	2,980,160
13	Customer Svcs & Info	11,984	5,126	12,524	(276)	-	13,336	-	-	11	-	(0)	(2,733)	39,972
14	Demonstrating & Selling	-	-	-	-	-	-	-	-	-	-	-	-	-
15	Admin & General	1,876,661	1,562,806	2,177,810	1,810,008	1,576,265	2,614,289	1,704,355	2,082,377	1,934,148	1,740,762	1,602,672	1,794,025	22,476,179
16	Total O & M Expense	<u>\$ 6,227,678</u>	<u>\$ 4,840,777</u>	<u>\$ 7,116,136</u>	<u>\$ 5,830,924</u>	<u>\$ 5,273,767</u>	<u>\$ 6,466,230</u>	<u>\$ 6,568,081</u>	<u>\$ 6,356,231</u>	<u>\$ 5,520,308</u>	<u>\$ 5,432,745</u>	<u>\$ 5,627,090</u>	<u>\$ 5,355,224</u>	<u>\$ 70,615,190</u>

Notes:

- (A) Excluding Fuel and Purchased Power.
 (B) EPE does not account for Transmission Expenses by voltage level.
 (C) Allocated to New Mexico based on Per Book September 2025 percentages.
 (D) Refer to Schedule H-1 for monthly and adjusted balances by FERC account. All adjustments are also presented and summarized by FERC account in WP A-3.

Amounts may not add or tie to other schedules due to rounding.

Amended Filing

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-4 (d): OPERATION AND MAINTENANCE EXPENSES
 SPONSOR: STEVEN SIERRA / ADRIAN HERNANDEZ / RICHARD GONZALEZ
 PREPARER: PAMELA SANCHEZ / MARIEL PADRON / GREG SHEARMAN
 FOR THE FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-4 (d)
 PAGE 1 OF 1

	(a)	(b)	(c)	(d)	(e)
Line No.	Description	2021	2022	2023	2024
<u>Total Company</u>					
1	Production (A)	\$ 146,101,880	\$ 137,099,166	\$ 140,524,504	\$ 168,971,699
2	Transmission (B)	25,086,361	24,727,991	28,380,840	28,103,609
3	Distribution	27,677,767	27,739,237	29,624,136	29,068,212
4	Customer Accounts	21,432,893	19,375,026	22,364,554	26,740,999
5	Customer Svcs & Info	152,811	9,979	1,064,621	537,911
6	Demonstrating & Selling	-	-	-	-
7	Admin & General	110,713,732	94,999,693	82,969,419	86,244,209
8	Total O & M Expense	<u>\$ 331,165,444</u>	<u>\$ 303,951,092</u>	<u>\$ 304,928,074</u>	<u>\$ 339,666,639</u>
<u>New Mexico (C)</u>					
9	Production (A)	\$ 25,628,547	\$ 24,049,331	\$ 24,650,189	\$ 29,640,270
10	Transmission (B)	\$ 5,676,373	\$ 5,595,283	\$ 6,421,825	\$ 6,359,095
11	Distribution	\$ 7,201,479	\$ 7,217,472	\$ 7,707,904	\$ 7,563,258
12	Customer Accounts	\$ 3,389,036	\$ 3,063,639	\$ 3,536,353	\$ 4,228,370
13	Customer Svcs & Info	\$ 30,156	\$ 1,969	\$ 210,095	\$ 106,153
14	Demonstrating & Selling	\$ -	\$ -	\$ -	\$ -
15	Admin & General	\$ 22,162,243	\$ 19,016,668	\$ 16,608,495	\$ 17,264,029
16	Total O & M Expense	<u>\$ 64,087,834</u>	<u>\$ 58,944,363</u>	<u>\$ 59,134,861</u>	<u>\$ 65,161,176</u>

Notes:

- (A) Excluding Fuel and Purchased Power.
 (B) EPE does not account for Transmission Expenses by voltage level.
 (C) Allocated to New Mexico based on Per Book percentages.

Amounts may not add or tie to other schedules due to rounding.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-4 (f): OPERATIONS & MAINTENANCE EXPENSES
SPONSOR: RICHARD S. GONZALEZ
PREPARER: VICTOR J. NAVARRO
FOR THE FORECASTED YEARS 2026 THROUGH 2030
(000's)

Amended Filing

SCHEDULE P-4(f)
PAGE 1 OF 1

Line No.	Description	2026	2027	2028	2029	2030
<u>Total Company</u>						
1	Production (A)	\$ 189,650	\$ 202,087	\$ 200,985	\$ 198,736	\$ 214,394
2	Transmission (B)	38,866	39,312	40,866	42,967	44,532
3	Distribution	37,792	38,867	39,891	41,736	42,343
4	Customer Accounts	22,978	22,789	23,053	23,546	23,988
5	Customer Svcs & Info	0	0	0	0	0
6	Demonstrating & Selling	0	0	0	0	0
7	Admin & General	119,575	129,668	135,876	140,673	142,330
8	Total O & M Expense (C)	<u>\$ 408,861</u>	<u>\$ 432,723</u>	<u>\$ 440,671</u>	<u>\$ 447,657</u>	<u>\$ 467,587</u>
<u>New Mexico</u>						
9	Production (A)	\$ 32,241	\$ 34,355	\$ 34,168	\$ 33,785	\$ 36,447
10	Transmission (B)	8,939	9,042	9,399	9,882	10,242
11	Distribution	9,826	10,105	10,372	10,851	11,009
12	Customer Accounts	3,791	3,760	3,804	3,885	3,958
13	Customer Svcs & Info	0	0	0	0	0
14	Demonstrating & Selling	0	0	0	0	0
15	Admin & General	23,915	25,934	27,175	28,135	28,466
16	Total O & M Expense (C)	<u>\$ 78,712</u>	<u>\$ 83,196</u>	<u>\$ 84,917</u>	<u>\$ 86,538</u>	<u>\$ 90,122</u>

Notes:

- (A) Excluding Fuel and Purchased Power and ARO expense.
- (B) EPE does not account for Transmission Expenses by voltage level.
- (C) Includes all Palo Verde expenses.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-5(a): CUSTOMER INFORMATION
SPONSOR: RENE F. GONZALEZ
PREPARER: RENE F. GONZALEZ
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(a)
PAGE 1 OF 1

Please refer to Schedules P-5 (b, c, d) for customer information.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-5(b): CUSTOMER INFORMATION
 SPONSOR: RENE F. GONZALEZ
 PREPARER: SUSIE LOPEZ
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(b)
 PAGE 1 OF 1

Line	Description	Rate No.	(a) Base Period kWh Sales	(b) Test Period kWh Sales	(c) = (b) - (a) kWh Adjustment	(d) Base Period Base Revenue	(e) Test Period Base Revenue	(f) = (e) - (d) Revenue Adjustment
NEW MEXICO								
1	Residential Service	1	839,634,250	849,377,119	9,742,869	\$ 68,709,567	\$ 69,725,728	\$ 1,016,161
2	Small General Service	3	208,250,053	207,120,860	(1,129,193)	\$ 20,543,257	\$ 20,571,648	\$ 28,392
3	General Service	4	297,549,541	302,596,842	5,047,301	\$ 19,532,562	\$ 19,950,689	\$ 418,127
4	Irrigation Service	5	46,832,977	46,807,468	(25,509)	\$ 3,293,446	\$ 3,308,187	\$ 14,740
5	City/County Service	7	56,206,453	55,850,126	(356,327)	\$ 4,420,118	\$ 4,398,607	\$ (21,511)
6	Water Pumping Service	8	40,295,420	40,443,766	148,346	\$ 2,054,178	\$ 2,064,754	\$ 10,576
7	Large Power Service	9	155,089,703	158,789,004	3,699,301	\$ 7,447,057	\$ 7,587,594	\$ 140,538
8	Military Research and Development	10	120,903,228	122,065,813	1,162,585	\$ 4,045,323	\$ 4,066,789	\$ 21,466
9	Street Lighting	11	2,391,910	2,419,760	27,850	\$ 339,365	\$ 345,893	\$ 6,528
10	Private Area Lighting	12	4,622,875	4,641,780	18,905	\$ 903,462	\$ 916,187	\$ 12,726
11	Seasonal Agricultural Processing	19	10,818,874	11,093,716	274,842	\$ 1,081,595	\$ 1,110,266	\$ 28,671
12	Outdoor Recreational Lighting	25	645,261	638,371	(6,890)	\$ 57,994	\$ 57,357	\$ (637)
13	State University Service	26	36,545,391	36,771,912	226,521	\$ 1,802,062	\$ 1,804,224	\$ 2,162
14	Total Firm Service kWh Sales and Revenues		1,819,785,936	1,838,616,537	18,830,601	\$134,229,984	\$135,907,924	\$1,677,940
15	Interruptible Power Service	29	7,848,573	7,848,573	0	\$ 132,576	\$ 132,576	\$ 0
16	Total New Mexico		1,827,634,509	1,846,465,110	18,830,601	\$134,362,560	\$136,040,500	\$1,677,940

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-5(c)(i): CUSTOMER INFORMATION
 SPONSOR: RENE F. GONZALEZ
 PREPARER: JOHNATAN GARCIA
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(c)(i)
 PAGE 1 OF 1

Line	Description	Rate No.	Customers at Dec 2021	Avg 2021 Customers	Customers at Dec 2022	Avg 2022 Customers	Customers at Dec 2023	Avg 2023 Customers	Customers at Dec 2024	Avg 2024 Customers
New Mexico										
1	Residential	1	91,654	90,993	92,613	92,119	94,676	93,661	95,966	95,104
2	Small General Service	3	9,601	9,544	9,933	9,728	9,897	9,801	10,092	10,014
3	General Service	4	620	626	603	609	595	599	595	589
4	Irrigation	5	871	855	860	862	836	821	828	827
5	City & County	7	755	760	747	750	742	745	738	736
6	Pumping	8	193	192	194	193	229	193	232	230
7	Large Power	9	21	21	21	21	21	21	22	22
8	Military	10	2	2	2	2	2	2	2	2
9	Street Lighting	11	19	19	19	19	37	33	47	45
10	Area Lighting	12	388	385	415	422	399	418	403	407
11	Seasonal Agricultural	19	48	49	48	49	50	48	50	50
12	Outdoor Recreational	25	29	31	29	29	29	29	29	29
13	State University	26	1	1	1	1	1	1	1	1
14	Total Firm Service Customers		104,202	103,476	105,485	104,803	107,514	106,371	109,005	108,056
15	Interruptible Service	29	3	3	3	3	3	3	3	3
16	Total New Mexico		104,205	103,479	105,488	104,806	107,517	106,374	109,008	108,059

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-5(c)(ii): CUSTOMER INFORMATION
 SPONSOR: RENE F. GONZALEZ
 PREPARER: SUSIE LOPEZ
 FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(c)(ii)
 PAGE 1 OF 1

Line	Description	Rate No.	Base Period		Test Year Period	
			Year-End Customers	Average Customers	Year-End Customers	Average Customers
NEW MEXICO						
1	Residential Service	1	97,298	96,667	97,298	97,298
3	Small Commercial Service	3	10,244	10,114	10,244	10,244
4	General Service	4	602	598	602	602
5	Irrigation Service	5	815	819	815	815
6	City/County Service	7	725	729	725	725
7	Water Pumping Service	8	233	234	233	233
9	Large Power Service	9	24	23	24	24
10	Military Research and Development	10	2	2	2	2
11	Street Lighting	11	49	48	49	49
12	Private Area Lighting	12	416	413	416	416
13	Seasonal Agricultural Processing	19	50	50	50	50
14	Outdoor Recreational Lighting	25	29	30	29	29
15	State University Service	26	1	1	1	1
16	Total New Mexico		110,488	109,728	110,488	110,488

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-5(c)(iii): CUSTOMER INFORMATION
 SPONSOR: RENE F. GONZALEZ
 PREPARER: RENE F. GONZALEZ
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(c)(iii)
 PAGE 1 OF 1

Line	Description	Rate	Customers at Dec 2026	Avg 2026 Customers	Customers at Dec 2027	Avg 2027 Customers	Customers at Dec 2028	Avg 2028 Customers	Customers at Dec 2029	Avg 2029 Customers	Customers at Dec 2030	Avg 2030 Customers
New Mexico												
1	Residential Service	1	100,625	99,989	102,024	101,381	103,441	102,790	104,873	104,215	106,323	105,657
2	Small Commercial Service	3	10,686	10,617	10,836	10,766	10,989	10,919	11,142	11,071	11,297	11,226
3	General Service	4	641	638	650	647	660	656	669	665	678	675
4	Irrigation Service	5	861	856	873	868	885	880	897	892	910	905
5	City/County Service	7	804	799	815	810	826	821	837	832	849	844
6	Water Pumping Service	8	217	216	220	219	223	222	227	226	229	228
7	Large Power Service	9	23	23	23	23	24	24	24	24	24	24
8	Military	10	2	2	2	2	2	2	2	2	2	2
9	Street Lighting Service	11	47	47	47	47	47	47	47	47	47	47
10	Area Lighting Service	12	457	454	463	461	470	467	477	475	482	480
11	Seasonal Agricultural	19	50	50	50	50	51	51	52	52	53	53
12	Outdoor Rec. Lighting	25	31	31	31	31	32	32	32	32	32	32
13	State University Service	26	1	1	1	1	1	1	1	1	1	1
Total Firm Service												
14	Customers		114,445	113,723	116,035	115,305	117,651	116,911	119,280	118,533	120,927	120,172
15	Interruptible Service	29	0	0	0	0	0	0	0	0	0	0
16	Total New Mexico		114,445	113,723	116,035	115,305	117,651	116,911	119,280	118,533	120,927	120,172

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-5(d)(i): CUSTOMER INFORMATION
 SPONSOR: RENE F. GONZALEZ
 PREPARER: SUSIE LOPEZ
 FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(d)(i)
 PAGE 1 OF 1

Line	Description	Rate No.	kWh Sales in 2021	kWh Sales in 2022	kWh Sales in 2023	kWh Sales in 2024
New Mexico						
1	Residential Service	1	765,288,503	789,455,514	833,949,420	840,888,475
2	Small General Service	3	161,925,243	175,854,952	189,706,251	204,210,195
3	General Service	4	297,136,336	297,716,946	297,158,265	294,091,972
4	Irrigation Service	5	47,440,590	45,631,725	45,800,374	45,129,316
5	City / County Service	7	52,432,484	55,270,020	56,988,778	57,490,041
6	Water Pumping Service	8	37,156,963	36,513,207	38,442,000	40,070,958
7	Large Power Service	9	155,514,838	155,597,094	159,241,997	160,891,406
8	Military	10	127,267,964	127,915,709	124,641,228	120,078,360
9	Street Lighting	11	1,824,030	1,846,258	2,327,037	2,387,604
10	Area Lighting	12	5,124,846	5,077,011	4,916,471	4,691,518
11	Seasonal Agricultural	19	8,350,161	8,653,965	8,341,586	10,541,976
12	Outdoor Recreational Lighting	25	434,020	606,110	673,385	658,380
13	State University Service	26	29,232,147	33,095,860	36,213,800	38,682,129
14	Total Firm Service kWh Sales		<u>1,689,128,125</u>	<u>1,733,234,371</u>	<u>1,798,400,592</u>	<u>1,819,812,330</u>
15	Interruptible Service	29	8,786,562	9,317,181	8,386,028	7,963,495
16	Total New Mexico		<u><u>1,697,914,687</u></u>	<u><u>1,742,551,552</u></u>	<u><u>1,806,786,620</u></u>	<u><u>1,827,775,825</u></u>

SCHEDULE P-5(d)(i)
 PAGE 1 OF 1

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-5(d)(ii): CUSTOMER INFORMATION
 SPONSOR: RENE F. GONZALEZ
 PREPARER: RENE F. GONZALEZ
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-5(d)(ii)
 PAGE 1 OF 1

Line	Description	Rate					
		No.	kWh Sales in 2026	kWh Sales in 2027	kWh Sales in 2028	kWh Sales in 2029	kWh Sales in 2030
New Mexico							
1	Residential Service	1	859,683,224	868,829,376	880,228,731	894,644,410	913,780,539
2	Small General Service	3	199,637,633	198,063,737	196,617,521	195,287,139	193,913,277
3	General Service	4	289,522,569	287,706,752	286,380,565	285,485,235	285,034,102
4	Irrigation Service	5	44,125,959	44,240,184	44,380,525	44,542,147	44,686,006
5	City/County Service	7	56,453,723	55,622,936	54,788,600	53,792,176	53,006,661
6	Water Pumping Service	8	40,392,621	40,299,374	40,207,518	40,013,672	39,951,915
7	Large Power Service	9	477,705,836	844,088,276	844,770,992	841,272,408	840,454,027
8	Military Research & Dev. Service	10	121,157,051	120,817,378	120,470,561	119,783,860	119,538,892
9	Street Lighting Service	11	2,443,130	2,474,007	2,502,311	2,531,615	2,562,803
10	Area Lighting Service	12	4,886,942	4,952,671	5,020,289	5,089,281	5,163,347
11	Seasonal Agricultural Processing	19	10,644,551	10,675,336	10,713,184	10,756,698	10,794,458
12	Outdoor Rec. Lighting	25	661,186	659,750	658,161	655,032	654,167
13	State University Service	26	38,907,495	38,800,801	38,688,373	38,468,668	38,393,742
Total Firm Service kWh Sales			2,146,221,919	2,517,230,578	2,525,427,330	2,532,322,340	2,547,933,935
14	Interruptible Service	29	8,440,085	8,555,676	8,580,035	8,583,598	8,633,167
16	Total New Mexico		2,154,662,004	2,525,786,254	2,534,007,365	2,540,905,938	2,556,567,102

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-6: WEATHER DATA
 SPONSOR: ENEDINA SOTO
 PREPARER: BRIAN TURAKI
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-6
 PAGE 1 OF 1

Las Cruces, NM					
Month	Year	Heating		Cooling	
		<u>Degree Days</u>		<u>Degree Days</u>	
		Actual	Normal	Actual	Normal
September	2024	0	4	348	298
October	2024	22	106	143	66
November	2024	404	393	0	1
December	2024	432	617	0	0
January	2025	853	654	0	0
February	2025	373	451	0	0
March	2025	359	274	4	5
April	2025	175	96	54	60
May	2025	23	14	170	211
June	2025	0	0	469	502
July	2025	0	0	480	575
August	2025	0	0	507	499
September	2025	0	4	279	309
2025 Test Year Total		2,641	2,609	2,106	2,228

Note: Weather data is in calendar month form and has not been adjusted for billing cycles.
 Normal weather is calculated using the ten year period 2014-2023 & 2015-2024.
 Degree Days are calculated using the daily average temperatures and a 65 degree base.
 September 2024 data is included because it is used to calculate October weather that has been adjusted for billing cycles.
 Exhibit ES-7 has more detail on the weather data used to support the proposed weather adjustment.

EL PASO ELECTRIC COMPANY

Amended Filing

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
1	Copper	5/1/2021 13:15	5/1/2021 17:05	3.83	PO	Gas turbine performance testing individual engines
2	Copper	5/1/2021 23:30	5/3/2021 13:05	37.58	PO	Gas turbine performance testing individual engines
3	Copper	5/3/2021 16:11	5/3/2021 19:23	3.20	PO	Gas turbine vibration
4	Copper	5/3/2021 21:57	5/4/2021 18:53	20.93	PO	Gas Turbine lockout cause by OEM specifications
5	Copper	5/4/2021 20:54	5/5/2021 8:55	12.02	PO	Gas turbine performance testing individual engines
6	Copper	5/5/2021 14:35	5/5/2021 16:05	1.50	FO	Ignition system A
7	Copper	11/17/2021 7:00	11/17/2021 20:00	13.00	MO	Other miscellaneous external problems
8	Copper	2/15/2022 7:00	4/11/2022 17:25	1330.42	MO	Balance of plant overhaul/outage
9	Copper	4/19/2022 0:01	4/22/2022 11:50	83.82	FO	Starting system (including motor) A
10	Copper	4/29/2022 7:06	4/29/2022 10:50	3.73	FO	Lube oil system general
11	Copper	5/4/2022 18:17	5/6/2022 17:21	47.07	FO	Oil vapor extractor
12	Copper	5/12/2022 10:01	5/14/2022 17:28	55.45	FO	Other miscellaneous external problems
13	Copper	7/19/2022 15:04	7/19/2022 20:36	5.53	FO	Other miscellaneous gas turbine problems
14	Copper	7/29/2022 6:00	7/29/2022 8:21	2.35	MO	Other miscellaneous auxiliary system problems
15	Copper	8/14/2022 11:02	8/14/2022 22:05	11.05	FO	Gas turbine vibration
16	Copper	12/2/2022 20:00	12/31/2022 23:59	699.98	PO	Boroscope inspection A
17	Copper	4/12/2023 6:19	6/9/2023 16:00	1401.68	FO	Switchyard transformers and associated cooling systems
18	Copper	9/26/2023 5:00	9/26/2023 14:42	9.70	MO	Lube oil system general
19	Copper	10/23/2023 11:46	10/25/2023 9:45	45.98	FO	Other miscellaneous gas turbine problems
20	Copper	10/25/2023 9:45	10/31/2023 23:59	158.23	PO	General unit inspection A
21	Copper	11/1/2023 0:00	11/17/2023 2:00	386.00	PO	General unit inspection A
22	Copper	1/8/2024 15:44	1/8/2024 18:55	3.18	FO	Miscellaneous plant auxiliary process and services instrumentati
23	Copper	1/8/2024 21:49	1/9/2024 19:50	22.02	FO	Controls and instrumentation A
24	Copper	1/25/2024 9:03	1/25/2024 10:26	1.38	FO	DCS (Distributive Control System) - internal and termination wiring
25	Copper	1/25/2024 16:38	1/25/2024 18:00	1.37	FO	Turbine overspeed trip test
26	Copper	2/9/2024 6:11	2/9/2024 13:00	6.82	FO	Miscellaneous plant auxiliary process and services instrumentati
27	Copper	2/17/2024 4:30	2/17/2024 6:45	2.25	MO	Starting system (including motor) A
28	Copper	2/20/2024 11:38	2/20/2024 15:43	4.08	FO	Starting system (including motor) A
29	Copper	2/23/2024 9:50	2/23/2024 15:21	5.52	MO	Starting system (including motor) A
30	Copper	3/16/2024 19:04	3/19/2024 17:15	70.18	FO	High engine exhaust temperature A
31	Copper	3/25/2024 12:58	3/31/2024 23:59	155.02	FO	High engine exhaust temperature A
32	Copper	4/1/2024 0:00	4/2/2024 12:30	36.50	FO	High engine exhaust temperature A
33	Copper	4/10/2024 22:00	4/13/2024 17:52	67.87	PO	Generator voltage control
34	Copper	4/23/2024 1:56	4/23/2024 15:09	13.22	FO	Station Service Power Distribution System; General
35	Copper	5/15/2024 16:45	5/16/2024 14:51	22.10	FO	High pressure casing/expansion joints
36	Copper	5/21/2024 0:00	6/15/2024 0:00	600.00	FO	Exhaust Stack
37	Copper	6/15/2024 22:00	6/16/2024 12:44	14.73	FO	High pressure shaft C
38	Copper	7/14/2024 10:21	8/30/2024 7:29	1125.13	FO	Fuel piping and valves A
39	Copper	9/8/2024 11:28	9/10/2024 13:52	50.40	FO	Lube oil valves/piping
40	Copper	9/18/2024 15:13	9/25/2024 12:13	165.00	FO	Lube oil valves/piping
41	Copper	9/25/2024 12:19	9/27/2024 11:24	47.08	FO	Turbine overspeed trip test
42	Montana 1	10/8/2020 19:11	10/9/2020 10:07	14.93	FO	Low pressure compressor bleed valves
43	Montana 1	10/17/2020 12:56	10/17/2020 15:40	2.73	FO	Gas Turbine Control System logic problems
44	Montana 1	10/26/2020 6:30	10/26/2020 10:00	3.50	FO	Other miscellaneous jet engine problems
45	Montana 1	10/29/2020 3:05	10/29/2020 9:30	6.42	FO	Starting system (including motor) B
46	Montana 1	10/30/2020 7:00	10/30/2020 9:00	2.00	MO	General unit inspection A
47	Montana 1	11/6/2020 8:00	11/6/2020 14:26	6.43	MO	Intercoolers A
48	Montana 1	11/16/2020 2:00	11/19/2020 9:12	79.20	MO	Black Start testing
49	Montana 1	12/17/2020 6:00	12/20/2020 20:12	86.20	MO	Fuel piping and valves B
50	Montana 1	2/18/2021 11:08	2/18/2021 11:20	0.20	FO	Operator error

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
51	Montana 1	2/24/2021 8:00	2/24/2021 12:00	4.00	MO	Lube oil system general
52	Montana 1	3/6/2021 8:00	3/25/2021 12:00	460.00	PO	General unit inspection A
53	Montana 1	4/7/2021 13:29	4/7/2021 15:40	2.18	FO	Fuel piping and valves A
54	Montana 1	4/22/2021 6:00	4/22/2021 7:00	1.00	MO	SCR (Selective Catalytic Reduction) NOxCatalyst
55	Montana 1	5/24/2021 15:59	5/24/2021 17:01	1.03	FO	Starting system (including motor) A
56	Montana 1	7/6/2021 11:12	7/6/2021 13:16	2.07	FO	Fuel piping and valves A
57	Montana 1	8/16/2021 7:00	8/16/2021 9:59	2.98	FO	Cooling water system A
58	Montana 1	11/1/2021 13:25	11/1/2021 13:33	0.13	FO	Fuel piping and valves B
59	Montana 1	11/23/2021 0:00	11/23/2021 5:29	5.48	MO	AC Protection devices
60	Montana 1	11/29/2021 2:00	11/30/2021 23:59	45.98	MO	Black Start testing
61	Montana 1	12/1/2021 0:00	12/3/2021 15:29	63.48	MO	Black Start testing
62	Montana 1	12/15/2021 7:00	12/15/2021 15:29	8.48	MO	Intercoolers A
63	Montana 1	1/5/2022 17:53	1/5/2022 18:15	0.37	FO	Other miscellaneous generator problems
64	Montana 1	1/10/2022 16:09	1/10/2022 17:04	0.92	FO	Other miscellaneous generator problems
65	Montana 1	1/11/2022 16:17	1/15/2022 15:00	94.72	MO	Other miscellaneous generator problems
66	Montana 1	1/27/2022 8:00	1/27/2022 10:00	2.00	MO	Battery and charger system B
67	Montana 1	2/28/2022 8:00	2/28/2022 19:00	11.00	MO	Engine/compressor washing
68	Montana 1	3/2/2022 5:15	3/2/2022 8:15	3.00	MO	Instrument air compressors
69	Montana 1	3/3/2022 3:00	3/3/2022 6:00	3.00	FO	Instrument air compressors
70	Montana 1	3/9/2022 8:00	3/28/2022 16:19	464.32	PO	General unit inspection A
71	Montana 1	5/3/2022 7:00	5/31/2022 23:59	688.98	MO	Gas turbine exchange
72	Montana 1	6/1/2022 0:00	6/1/2022 11:59	11.98	MO	Gas turbine exchange
73	Montana 1	6/1/2022 12:12	6/1/2022 16:12	4.00	FO	Water Injection System (Gas Turbine)
74	Montana 1	6/20/2022 7:00	6/20/2022 10:00	3.00	MO	Inlet air evaporative coolers B
75	Montana 1	8/11/2022 8:00	8/11/2022 11:00	3.00	MO	Boroscope inspection A
76	Montana 1	9/7/2022 16:52	9/24/2022 11:05	402.22	FO	Engine exchange
77	Montana 1	9/24/2022 11:30	9/27/2022 16:05	76.58	FO	Other miscellaneous generator problems
78	Montana 1	10/14/2022 11:17	10/18/2022 10:00	94.72	FO	Liquid fuel purge system A
79	Montana 1	12/12/2022 8:00	12/16/2022 8:00	96.00	MO	AC Circuit breakers
80	Montana 1	12/16/2022 8:00	12/17/2022 22:30	38.50	MO	Black Start testing
81	Montana 1	12/19/2022 13:30	12/21/2022 16:54	51.40	FO	Other exciter problems
82	Montana 1	3/3/2023 9:18	3/3/2023 9:35	0.28	FO	Intercoolers A
83	Montana 1	3/4/2023 6:50	3/4/2023 11:52	5.03	PO	Generator metering devices
84	Montana 1	3/8/2023 18:40	3/9/2023 11:19	16.65	FO	Other miscellaneous external problems
85	Montana 1	3/12/2023 18:30	3/12/2023 19:37	1.12	FO	Instrument air dryers
86	Montana 1	3/21/2023 3:45	3/21/2023 15:03	11.30	FO	Fuel piping and valves A
87	Montana 1	4/16/2023 0:00	4/30/2023 23:59	359.98	PO	General unit inspection A
88	Montana 1	7/6/2023 11:05	7/13/2023 15:46	172.68	FO	Other miscellaneous gas turbine problems
89	Montana 1	7/13/2023 16:05	7/29/2023 13:50	381.75	FO	Other miscellaneous gas turbine problems
90	Montana 1	8/15/2023 11:02	8/15/2023 13:00	1.97	MO	Lube oil system general
91	Montana 1	9/14/2023 12:40	9/14/2023 14:40	2.00	FO	Starting system (including motor) A
92	Montana 1	9/15/2023 9:30	9/17/2023 7:00	45.50	FO	Starting system (including motor) A
93	Montana 1	9/17/2023 7:00	9/21/2023 16:22	105.37	FO	Intercoolers A
94	Montana 1	11/3/2023 6:30	11/3/2023 12:30	6.00	MO	Boroscope inspection B
95	Montana 1	12/3/2023 11:00	12/4/2023 5:51	18.85	MO	High pressure nozzles/vanes A
96	Montana 1	12/4/2023 7:00	12/4/2023 17:29	10.48	MO	Intercoolers A
97	Montana 1	1/4/2024 17:37	1/24/2024 16:37	479.00	FO	Other miscellaneous gas turbine problems
98	Montana 1	2/12/2024 18:06	2/13/2024 9:00	14.90	FO	Lube oil system - general
99	Montana 1	2/19/2024 16:10	2/20/2024 15:49	23.65	FO	Intercoolers A
100	Montana 1	3/16/2024 9:00	3/16/2024 14:10	5.17	PO	General unit inspection A

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
101	Montana 1	3/18/2024 6:04	4/6/2024 10:30	460.43	PO	General unit inspection A
102	Montana 1	4/13/2024 5:30	4/13/2024 6:30	1.00	PO	General unit inspection A
103	Montana 1	4/21/2024 11:00	4/21/2024 13:50	2.83	FO	Boroscope inspection A
104	Montana 1	4/22/2024 17:43	4/23/2024 1:30	7.78	FO	Inlet air vanes/nozzles
105	Montana 1	4/25/2024 2:41	4/25/2024 3:10	0.48	FO	Operator error
106	Montana 1	7/15/2024 11:45	7/17/2024 11:54	48.15	FO	Other miscellaneous balance of plant problems
107	Montana 1	7/17/2024 13:01	7/17/2024 15:17	2.27	FO	Other miscellaneous balance of plant problems
108	Montana 1	7/21/2024 9:00	7/21/2024 15:30	6.50	FO	Other miscellaneous balance of plant problems
109	Montana 1	8/10/2024 7:00	8/11/2024 16:27	33.45	MO	Other miscellaneous balance of plant problems
110	Montana 1	8/11/2024 16:58	8/11/2024 17:36	0.63	MO	Other miscellaneous balance of plant problems
111	Montana 1	8/27/2024 7:00	8/27/2024 12:00	5.00	MO	Other miscellaneous balance of plant problems
112	Montana 2	10/12/2020 12:40	10/12/2020 13:24	0.73	FO	Starting system (including motor) A
113	Montana 2	10/15/2020 22:56	10/16/2020 12:15	13.32	FO	Starting system (including motor) A
114	Montana 2	10/21/2020 3:25	10/21/2020 14:00	10.58	FO	Starting system (including motor) A
115	Montana 2	10/23/2020 7:50	10/24/2020 13:30	29.67	FO	Starting system (including motor) A
116	Montana 2	10/27/2020 8:30	10/27/2020 11:40	3.17	FO	Compressor shaft & bearings two sft machines
117	Montana 2	10/30/2020 18:00	10/31/2020 14:35	20.58	FO	High pressure nozzles/vanes A
118	Montana 2	11/13/2020 8:00	11/13/2020 11:30	3.50	MO	Anticing system A
119	Montana 2	11/16/2020 2:00	11/19/2020 11:38	81.63	MO	Black Start testing
120	Montana 2	11/25/2020 17:33	11/26/2020 3:00	9.45	FO	High pressure nozzles/vanes A
121	Montana 2	12/17/2020 6:00	12/20/2020 20:37	86.62	MO	Fuel piping and valves B
122	Montana 2	1/6/2021 5:12	1/6/2021 13:10	7.97	FO	Other SCR (Selective Catalytic Reduction) NOx problems
123	Montana 2	1/12/2021 8:00	1/12/2021 8:10	0.17	FO	Other SCR (Selective Catalytic Reduction) NOx problems
124	Montana 2	1/13/2021 17:10	1/13/2021 17:15	0.08	FO	Hydraulic oil system A
125	Montana 2	2/3/2021 8:00	2/3/2021 16:00	8.00	MO	Controls and instrumentation B
126	Montana 2	3/13/2021 8:00	3/31/2021 16:02	440.03	PO	General unit inspection A
127	Montana 2	4/17/2021 6:00	4/17/2021 8:00	2.00	FO	Hydraulic oil system pumps
128	Montana 2	6/10/2021 10:00	6/11/2021 12:15	26.25	FO	Other miscellaneous gas turbine problems
129	Montana 2	6/12/2021 6:00	6/12/2021 7:45	1.75	MO	Other compressor problems
130	Montana 2	6/17/2021 12:25	6/17/2021 13:30	1.08	FO	Volt protection devices
131	Montana 2	6/29/2021 14:30	6/29/2021 14:42	0.20	FO	Instrument air valves
132	Montana 2	8/18/2021 4:00	8/18/2021 6:59	2.98	MO	Other miscellaneous gas turbine problems
133	Montana 2	9/6/2021 13:37	9/7/2021 14:52	25.25	FO	NOx water injection system including pumps
134	Montana 2	10/15/2021 14:30	10/15/2021 14:39	0.15	FO	Oil vapor extractor
135	Montana 2	11/23/2021 0:00	11/23/2021 5:29	5.48	MO	AC Protection devices
136	Montana 2	11/29/2021 2:00	12/3/2021 15:29	109.48	MO	Black Start testing
137	Montana 2	12/15/2021 9:00	12/15/2021 9:29	0.48	MO	Other miscellaneous auxiliary system problems
138	Montana 2	2/8/2022 10:00	2/8/2022 11:30	1.50	MO	Hydraulic oil system B
139	Montana 2	3/2/2022 5:15	3/2/2022 8:15	3.00	FO	Instrument air compressors
140	Montana 2	3/3/2022 3:00	3/3/2022 6:00	3.00	FO	Instrument air compressors
141	Montana 2	3/3/2022 6:04	3/3/2022 18:00	11.93	MO	Engine/compressor washing
142	Montana 2	3/3/2022 18:00	3/22/2022 15:49	453.82	PO	General unit inspection A
143	Montana 2	3/22/2022 17:24	3/25/2022 13:30	68.10	PO	General unit inspection A
144	Montana 2	5/31/2022 7:00	5/31/2022 13:30	6.50	MO	Other inlet air problems A
145	Montana 2	6/13/2022 12:45	6/13/2022 14:24	1.65	FO	AC Protection devices
146	Montana 2	8/14/2022 13:33	8/14/2022 14:26	0.88	FO	Fuel piping and valves A
147	Montana 2	8/15/2022 12:28	8/15/2022 13:28	1.00	FO	Fuel piping and valves A
148	Montana 2	12/12/2022 8:00	12/16/2022 8:00	96.00	MO	AC Circuit breakers
149	Montana 2	12/16/2022 8:00	12/17/2022 22:30	38.50	MO	Black Start testing
150	Montana 2	1/3/2023 11:00	1/5/2023 18:30	55.50	MO	Other SCR (Selective Catalytic Reduction) NOx problems

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
151	Montana 2	1/7/2023 12:40	1/7/2023 16:00	3.33	FO	Fire protection system instrumentation and controls
152	Montana 2	2/21/2023 12:00	2/23/2023 15:45	51.75	FO	Auxiliary boiler tube leaks
153	Montana 2	2/24/2023 6:22	2/24/2023 8:20	1.97	FO	Oil vapor extractor
154	Montana 2	3/3/2023 9:18	3/3/2023 9:35	0.28	FO	Contractor procedure error
155	Montana 2	3/3/2023 10:10	3/3/2023 15:50	5.67	FO	Hydraulic oil system piping/valves
156	Montana 2	3/4/2023 11:54	3/4/2023 14:15	2.35	PO	Other generator controls and metering problems
157	Montana 2	3/28/2023 10:00	4/29/2023 14:23	772.38	PO	General unit inspection A
158	Montana 2	7/27/2023 9:11	7/27/2023 10:32	1.35	FO	Water injection system (Jet Engine)
159	Montana 2	9/14/2023 4:17	9/14/2023 6:00	1.72	FO	Other voltage system protection devices
160	Montana 2	9/28/2023 11:00	9/28/2023 15:25	4.42	MO	Other closed cooling water system problems A
161	Montana 2	10/17/2023 4:17	10/17/2023 18:30	14.22	FO	Fuel piping and valves A
162	Montana 2	11/2/2023 6:00	11/2/2023 10:00	4.00	MO	Boroscope inspection B
163	Montana 2	12/9/2023 7:00	12/31/2023 23:59	544.98	MO	Other miscellaneous jet engine problems
164	Montana 2	1/1/2024 0:00	1/10/2024 15:47	231.78	MO	Other miscellaneous jet engine problems
165	Montana 2	2/5/2024 4:00	2/6/2024 15:00	35.00	FO	Heat shields C
166	Montana 2	2/6/2024 16:28	2/8/2024 17:52	49.40	FO	Heat shields C
167	Montana 2	2/19/2024 11:45	2/19/2024 21:37	9.87	FO	Heat shields C
168	Montana 2	2/19/2024 22:44	2/22/2024 18:15	67.52	FO	Heat shields C
169	Montana 2	2/24/2024 3:25	2/24/2024 12:00	8.58	FO	SCR (Selective Catalytic Reduction) NOx Control system
170	Montana 2	2/24/2024 18:10	2/24/2024 23:00	4.83	FO	SCR (Selective Catalytic Reduction) NOx Control system
171	Montana 2	3/2/2024 10:30	3/3/2024 11:30	25.00	MO	Boroscope inspection A
172	Montana 2	3/16/2024 9:00	3/16/2024 14:10	5.17	PO	General unit inspection A
173	Montana 2	3/25/2024 7:00	4/11/2024 23:59	424.98	PO	General unit inspection A
174	Montana 2	4/13/2024 5:30	4/13/2024 6:30	1.00	PO	General unit inspection A
175	Montana 2	4/19/2024 16:03	4/22/2024 10:35	66.53	FO	Fire detection and extinguishing system B
176	Montana 2	4/22/2024 13:30	4/22/2024 18:02	4.53	FO	Gas fuel system B
177	Montana 2	5/11/2024 6:00	5/16/2024 9:30	123.50	MO	High pressure blades/buckets B
178	Montana 2	5/20/2024 7:00	5/20/2024 12:32	5.53	MO	Water Injection System (Gas Turbine)
179	Montana 2	5/31/2024 20:07	6/1/2024 9:50	13.72	FO	Other Controls and instrumentation Problems A
180	Montana 2	6/2/2024 1:00	6/2/2024 10:35	9.58	MO	Boroscope inspection A
181	Montana 2	6/2/2024 16:34	6/4/2024 13:30	44.93	FO	Other compressor problems
182	Montana 2	6/11/2024 9:45	6/11/2024 13:30	3.75	FO	Hydraulic oil system A
183	Montana 2	6/14/2024 7:03	6/14/2024 12:00	4.95	MO	Hydraulic oil system A
184	Montana 2	7/23/2024 11:45	7/23/2024 15:45	4.00	FO	Other miscellaneous balance of plant problems
185	Montana 2	8/6/2024 17:30	8/8/2024 12:52	43.37	FO	Other miscellaneous balance of plant problems
186	Montana 3	1/27/2021 13:25	1/28/2021 9:40	20.25	MO	Rotor; General
187	Montana 3	1/28/2021 12:33	1/28/2021 16:59	4.43	MO	Rotor; General
188	Montana 3	1/28/2021 23:56	1/29/2021 13:39	13.72	MO	Rotor; General
189	Montana 3	1/29/2021 16:06	1/29/2021 21:20	5.23	MO	Rotor; General
190	Montana 3	1/29/2021 21:32	1/30/2021 16:39	19.12	MO	Rotor; General
191	Montana 3	1/30/2021 19:13	2/1/2021 15:57	44.73	MO	Rotor; General
192	Montana 3	2/1/2021 19:00	2/4/2021 16:43	69.72	MO	Rotor; General
193	Montana 3	2/4/2021 17:26	2/5/2021 4:20	10.90	MO	Rotor; General
194	Montana 3	2/23/2021 10:00	2/23/2021 13:05	3.08	MO	Rotor; General
195	Montana 3	3/17/2021 9:18	3/17/2021 16:23	7.08	PO	Engine/compressor washing
196	Montana 3	3/17/2021 17:09	3/18/2021 11:00	17.85	FO	Generator vibration (excluding vibration due to failed bearing and other components)
197	Montana 3	3/30/2021 2:04	3/30/2021 7:30	5.43	FO	Battery and charger system B
198	Montana 3	4/5/2021 8:00	5/2/2021 12:01	652.02	PO	General unit inspection A
199	Montana 3	5/24/2021 12:59	5/24/2021 17:45	4.77	FO	Fuel piping and valves A
200	Montana 3	10/7/2021 8:00	10/30/2021 17:05	561.08	MO	Vibration (not engine) in unit not attributable to bearings or other components B

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SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

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Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
201	Montana 3	10/30/2021 18:58	10/31/2021 13:54	18.93	MO	Vibration (not engine) in unit not attributable to bearings or other components B
202	Montana 3	11/23/2021 0:00	11/23/2021 5:29	5.48	MO	AC Protection devices
203	Montana 3	11/29/2021 2:00	11/30/2021 23:59	45.98	MO	Black Start testing
204	Montana 3	12/1/2021 0:00	12/3/2021 11:55	59.92	MO	Black Start testing
205	Montana 3	12/3/2021 12:11	12/3/2021 15:29	3.30	MO	Black Start testing
206	Montana 3	12/13/2021 7:00	12/13/2021 14:16	7.27	MO	Other exciter problems
207	Montana 3	12/15/2021 9:00	12/15/2021 9:29	0.48	MO	Other miscellaneous auxiliary system problems
208	Montana 3	12/20/2021 17:36	12/20/2021 21:56	4.33	FO	Other miscellaneous gas turbine problems
209	Montana 3	1/5/2022 17:49	1/8/2022 16:41	70.87	FO	High pressure nozzles/vanes B
210	Montana 3	1/13/2022 8:00	1/13/2022 16:34	8.57	MO	High pressure nozzles/vanes B
211	Montana 3	1/24/2022 16:41	1/24/2022 17:08	0.45	FO	Fuel piping and valves A
212	Montana 3	3/1/2022 8:00	3/1/2022 15:06	7.10	MO	Engine/compressor washing
213	Montana 3	3/2/2022 5:15	3/2/2022 8:15	3.00	FO	Instrument air compressors
214	Montana 3	3/3/2022 2:08	3/3/2022 6:00	3.87	FO	Instrument air compressors
215	Montana 3	4/4/2022 13:32	4/4/2022 13:52	0.33	FO	Fuel piping and valves A
216	Montana 3	4/18/2022 6:30	4/30/2022 23:59	305.48	PO	General unit inspection A
217	Montana 3	5/1/2022 0:00	5/2/2022 14:58	38.97	PO	General unit inspection A
218	Montana 3	6/11/2022 6:00	6/11/2022 10:30	4.50	MO	Fire detection and extinguishing system B
219	Montana 3	9/21/2022 14:31	9/21/2022 14:55	0.40	MO	DC instrument power battery chargers
220	Montana 3	10/4/2022 19:46	10/6/2022 12:30	40.73	FO	Miscellaneous CEMS problems
221	Montana 3	11/18/2022 20:15	11/19/2022 13:20	17.08	FO	Other economic problems
222	Montana 3	12/12/2022 8:00	12/15/2022 17:46	81.77	MO	AC Circuit breakers
223	Montana 3	12/16/2022 8:00	12/17/2022 22:30	38.50	MO	Black Start testing
224	Montana 3	1/20/2023 18:24	1/20/2023 19:30	1.10	FO	Lube oil system A
225	Montana 3	3/12/2023 18:30	3/12/2023 19:36	1.10	FO	Instrument air dryers
226	Montana 3	3/13/2023 7:00	3/28/2023 9:51	362.85	PO	General unit inspection A
227	Montana 3	5/5/2023 15:50	5/5/2023 18:15	2.42	MO	Gas fuel system A
228	Montana 3	5/12/2023 6:00	5/12/2023 7:00	1.00	MO	Other high pressure problems B
229	Montana 3	10/31/2023 10:30	10/31/2023 12:05	1.58	FO	Liquid fuel oil pump A
230	Montana 3	1/3/2024 10:26	1/3/2024 11:55	1.48	FO	DC instrument power battery chargers
231	Montana 3	1/25/2024 13:30	1/25/2024 15:04	1.57	MO	Boroscope inspection A
232	Montana 3	2/6/2024 5:00	2/6/2024 17:42	12.70	MO	Boroscope inspection A
233	Montana 3	3/16/2024 9:00	3/16/2024 14:10	5.17	PO	General unit inspection A
234	Montana 3	4/13/2024 5:30	4/13/2024 6:30	1.00	MO	Other miscellaneous external problems
235	Montana 3	4/15/2024 7:00	5/6/2024 12:47	509.78	PO	General unit inspection A
236	Montana 3	6/4/2024 8:00	6/4/2024 11:30	3.50	MO	Boroscope inspection A
237	Montana 3	6/29/2024 7:00	6/29/2024 11:00	4.00	MO	Boroscope inspection A
238	Montana 3	7/21/2024 12:48	7/21/2024 15:56	3.13	FO	Intercoolers A
239	Montana 3	7/21/2024 19:14	7/22/2024 10:35	15.35	FO	Intercoolers A
240	Montana 3	8/5/2024 14:45	8/6/2024 12:48	22.05	FO	Hydraulic oil system pumps
241	Montana 3	8/7/2024 13:40	8/8/2024 10:10	20.50	FO	Other fire protection system problems
242	Montana 3	8/10/2024 7:00	8/10/2024 10:30	3.50	MO	Boroscope inspection A
243	Montana 3	8/19/2024 19:38	8/20/2024 9:52	14.23	FO	Intercoolers A
244	Montana 3	8/20/2024 15:36	8/20/2024 16:00	0.40	FO	DC instrument power battery chargers
245	Montana 3	8/28/2024 23:34	8/29/2024 18:41	19.12	FO	Auxiliary boiler tube leaks
246	Montana 3	9/5/2024 11:59	9/6/2024 12:44	24.75	FO	Fire protection system instrumentation and controls
247	Montana 3	9/16/2024 15:55	9/17/2024 12:50	20.92	FO	Other miscellaneous gas turbine problems
248	Montana 4	10/17/2020 13:50	10/17/2020 14:40	0.83	FO	Low pressure nozzles/vanes B
249	Montana 4	10/31/2020 15:00	10/31/2020 17:10	2.17	FO	Liquid fuel purge system B
250	Montana 4	11/16/2020 2:00	11/19/2020 10:46	80.77	MO	Black Start testing

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SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
251	Montana 4	11/28/2020 15:11	11/28/2020 16:44	1.55	FO	Rotor windings (including damper windings and fan blades on hydro units)
252	Montana 4	12/17/2020 6:00	12/20/2020 20:05	86.08	MO	Fuel piping and valves B
253	Montana 4	1/29/2021 15:30	1/29/2021 19:00	3.50	MO	Generator vibration (excluding vibration due to failed bearing and other components)
254	Montana 4	1/29/2021 21:29	1/30/2021 19:03	21.57	MO	Generator vibration (excluding vibration due to failed bearing and other components)
255	Montana 4	1/30/2021 21:29	1/31/2021 7:30	10.02	MO	Generator vibration (excluding vibration due to failed bearing and other components)
256	Montana 4	2/15/2021 13:27	2/15/2021 16:17	2.83	FO	Fuel filters B
257	Montana 4	2/18/2021 5:08	2/18/2021 5:25	0.28	FO	Fuel filters B
258	Montana 4	4/17/2021 8:00	5/8/2021 12:06	508.10	PO	General unit inspection A
259	Montana 4	5/8/2021 23:41	5/9/2021 5:32	5.85	FO	Starting system (including motor) A
260	Montana 4	5/10/2021 17:33	5/10/2021 18:30	0.95	FO	Lube oil valves/piping
261	Montana 4	6/1/2021 14:03	6/3/2021 12:28	46.42	FO	Inlet air vanes / nozzles
262	Montana 4	6/4/2021 9:00	6/4/2021 9:45	0.75	MO	Hydraulic oil system piping/valves
263	Montana 4	6/9/2021 8:30	6/9/2021 9:59	1.48	MO	Other fuel system problems B
264	Montana 4	7/19/2021 7:00	7/20/2021 14:15	31.25	FO	Other miscellaneous gas turbine problems
265	Montana 4	9/20/2021 7:00	9/27/2021 14:02	175.03	MO	Other miscellaneous gas turbine problems
266	Montana 4	11/1/2021 9:40	11/1/2021 13:58	4.30	MO	Vibration (not engine) in unit not attributable to bearings or other components B
267	Montana 4	11/1/2021 15:08	11/1/2021 16:02	0.90	MO	Vibration (not engine) in unit not attributable to bearings or other components B
268	Montana 4	11/2/2021 8:25	11/2/2021 12:15	3.83	MO	Vibration (not engine) in unit not attributable to bearings or other components B
269	Montana 4	11/3/2021 6:45	11/3/2021 8:54	2.15	MO	Vibration (not engine) in unit not attributable to bearings or other components B
270	Montana 4	11/20/2021 5:00	11/20/2021 12:19	7.32	MO	Other miscellaneous gas turbine problems
271	Montana 4	11/23/2021 0:00	11/23/2021 5:29	5.48	MO	AC Protection devices
272	Montana 4	11/29/2021 2:00	12/3/2021 14:38	108.63	MO	Black Start testing
273	Montana 4	12/15/2021 9:00	12/15/2021 9:29	0.48	MO	Other miscellaneous auxiliary system problems
274	Montana 4	1/19/2022 8:31	1/19/2022 11:17	2.77	MO	Other SCR (Selective Catalytic Reduction) NOx problems
275	Montana 4	1/26/2022 8:00	1/26/2022 15:19	7.32	MO	Battery and charger system B
276	Montana 4	3/2/2022 5:15	3/2/2022 8:15	3.00	FO	Instrument air compressors
277	Montana 4	3/2/2022 9:20	3/2/2022 18:00	8.67	MO	Engine/compressor washing
278	Montana 4	3/3/2022 3:00	3/3/2022 6:00	3.00	FO	Instrument air compressors
279	Montana 4	3/29/2022 18:38	3/29/2022 20:30	1.87	FO	Other DCS (Distributive Control System)problems
280	Montana 4	3/30/2022 16:00	3/31/2022 16:35	24.58	FO	Other DCS (Distributive Control System)problems
281	Montana 4	3/31/2022 16:40	3/31/2022 23:59	7.32	FO	Other DCS (Distributive Control System)problems
282	Montana 4	4/1/2022 0:00	4/1/2022 10:00	10.00	FO	Other DCS (Distributive Control System)problems
283	Montana 4	4/8/2022 6:00	5/9/2022 13:29	751.48	PO	General unit inspection A
284	Montana 4	10/19/2022 6:00	10/19/2022 7:00	1.00	FO	Fuel piping and valves A
285	Montana 4	12/12/2022 8:00	12/15/2022 18:24	82.40	MO	AC Circuit breakers
286	Montana 4	12/16/2022 8:00	12/17/2022 22:30	38.50	MO	Black Start testing
287	Montana 4	3/17/2023 7:00	4/15/2023 12:13	701.22	PO	General unit inspection A
288	Montana 4	4/15/2023 16:09	4/15/2023 17:10	1.02	FO	Other Controls and instrumentation Problems A
289	Montana 4	5/18/2023 7:00	5/19/2023 17:30	34.50	MO	Other auxiliary system problems A
290	Montana 4	5/27/2023 17:00	5/30/2023 16:40	71.67	FO	Starting system (including motor) A
291	Montana 4	7/23/2023 17:27	7/24/2023 15:52	22.42	FO	Other miscellaneous gas turbine problems
292	Montana 4	8/8/2023 14:44	8/12/2023 16:07	97.38	FO	Gas turbine vibration
293	Montana 4	9/1/2023 7:00	9/1/2023 10:00	3.00	MO	Hydraulic oil system piping/valves
294	Montana 4	9/21/2023 10:57	9/21/2023 12:00	1.05	FO	Starting system (including motor) A
295	Montana 4	10/14/2023 7:00	10/15/2023 15:47	32.78	MO	Fuel nozzles/vanes B
296	Montana 4	10/17/2023 13:50	10/17/2023 15:10	1.33	FO	Fuel piping and valves A
297	Montana 4	11/7/2023 13:58	11/12/2023 19:00	125.03	FO	Compressor casing and bolts
298	Montana 4	1/18/2024 11:00	1/19/2024 19:00	32.00	MO	High pressure nozzles/vanes A
299	Montana 4	1/24/2024 20:00	1/29/2024 8:44	108.73	MO	Generator vibration (excluding vibration due to failed bearing)
300	Montana 4	3/16/2024 9:00	3/16/2024 14:10	5.17	PO	General unit inspection A

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SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
301	Montana 4	4/1/2024 8:00	4/1/2024 11:30	3.50	MO	Other fuel system problems A
302	Montana 4	4/13/2024 5:30	4/13/2024 6:30	1.00	PO	General unit inspection A
303	Montana 4	4/24/2024 0:00	5/13/2024 15:18	471.30	PO	General unit inspection A
304	Montana 4	5/14/2024 13:40	5/14/2024 18:45	5.08	MO	Water Injection System (Gas Turbine)
305	Montana 4	5/14/2024 18:58	5/16/2024 15:29	44.52	MO	Compressor casing and bolts
306	Montana 4	5/17/2024 14:01	5/17/2024 15:43	1.70	FO	Lube oil system - general
307	Montana 4	5/24/2024 8:00	5/24/2024 10:30	2.50	MO	Hydraulic oil system A
308	Montana 4	5/27/2024 11:12	5/27/2024 13:07	1.92	FO	SCR (Selective Catalytic Reduction) NOx Other ammonia system problems
309	Montana 4	5/28/2024 6:00	5/28/2024 6:30	0.50	FO	Distributive Control System (DCS)- process computer
310	Montana 4	7/18/2024 5:00	7/18/2024 14:37	9.62	MO	Generator vibration (excluding vibration due to failed bearing)
311	Montana 4	7/19/2024 4:00	7/19/2024 16:01	12.02	MO	Generator dole testing
312	Newman 1	10/18/2020 21:15	11/1/2020 4:03	318.80	MO	Waterwall (Furnace wall)
313	Newman 1	11/4/2020 6:45	11/5/2020 9:53	27.13	FO	Instrument air compressors
314	Newman 1	11/5/2020 9:56	11/5/2020 11:45	1.82	FO	Fuel oil pumps (burner supply)
315	Newman 1	11/5/2020 12:19	11/5/2020 13:41	1.37	FO	Fuel oil pumps (burner supply)
316	Newman 1	11/5/2020 14:10	11/6/2020 0:54	10.73	FO	Fuel oil pumps (burner supply)
317	Newman 1	11/28/2020 20:49	11/29/2020 14:34	17.75	FO	Generator bearings and lube oil system (including thrust bearings on hydro units)
318	Newman 1	12/3/2020 6:29	12/3/2020 12:27	5.97	FO	Gas burner piping and valves
319	Newman 1	12/3/2020 12:31	12/3/2020 13:15	0.73	FO	Gas burner piping and valves
320	Newman 1	1/9/2021 7:00	4/1/2021 0:00	1961.00	PO	Waterwall (Furnace wall)
321	Newman 1	4/1/2021 0:00	5/12/2021 11:04	995.07	PO	Inspection F
322	Newman 1	5/15/2021 1:48	5/15/2021 22:07	20.32	FO	Bearings E
323	Newman 1	5/16/2021 2:05	5/16/2021 13:16	11.18	FO	Other hydraulic system problems
324	Newman 1	5/16/2021 17:32	5/18/2021 23:00	53.47	FO	Other hydraulic system problems
325	Newman 1	6/2/2021 15:06	6/3/2021 18:29	27.38	FO	Other miscellaneous external problems
326	Newman 1	7/6/2021 8:39	7/6/2021 22:27	13.80	FO	Distributive Control System (DCS) process computer
327	Newman 1	7/13/2021 19:18	7/15/2021 2:25	31.12	FO	Other turbine instrument and control problems
328	Newman 1	8/1/2021 1:16	8/10/2021 22:59	237.72	MO	Casing
329	Newman 1	8/12/2021 18:47	8/15/2021 23:53	77.10	FO	Stator windings; bushings; and terminals
330	Newman 1	11/27/2021 0:01	12/16/2021 20:26	476.42	PO	Boiler Inspections scheduled or routine
331	Newman 1	12/22/2021 15:20	12/22/2021 21:52	6.53	FO	Forced draft fan controls
332	Newman 1	1/2/2022 23:00	1/6/2022 17:25	90.42	MO	Other boiler tube leaks
333	Newman 1	1/29/2022 22:56	1/30/2022 4:37	5.68	FO	Other miscellaneous boiler air and gas system problems
334	Newman 1	2/22/2022 5:31	2/22/2022 8:27	2.93	FO	Other high pressure heater problems (see condensate system for LP and IP heater codes)
335	Newman 1	2/22/2022 11:18	2/22/2022 17:25	6.12	FO	Other miscellaneous boiler air and gas system problems
336	Newman 1	5/11/2022 11:09	5/11/2022 20:43	9.57	FO	Burner management system
337	Newman 1	7/16/2022 13:50	7/17/2022 19:52	30.03	FO	Circulating water piping
338	Newman 1	7/18/2022 11:04	7/19/2022 0:10	13.10	FO	Condenser tube leaks
339	Newman 1	8/14/2022 19:32	8/19/2022 0:00	100.47	MO	Other boiler tube leaks
340	Newman 1	8/30/2022 11:10	8/30/2022 22:57	11.78	MO	Condenser tube leaks
341	Newman 1	9/14/2022 17:24	9/15/2022 12:18	18.90	FO	Boiler; miscellaneous
342	Newman 1	9/30/2022 22:00	9/30/2022 23:59	1.98	PO	Inspection
343	Newman 1	10/1/2022 0:00	1/24/2023 10:00	2770.00	PO	Boiler; miscellaneous
344	Newman 1	3/16/2023 4:35	3/16/2023 5:42	1.12	FO	Automatic turbine control systems mechanical
345	Newman 1	6/14/2023 7:47	6/15/2023 0:00	16.22	FO	Boiler recirculation valves
346	Newman 1	6/15/2023 0:01	6/17/2023 18:37	66.60	FO	Boiler recirculation valves
347	Newman 1	6/17/2023 18:53	6/18/2023 0:13	5.33	FO	Burners
348	Newman 1	6/19/2023 12:43	6/19/2023 20:31	7.80	FO	Air conditioning systems rooms and areas
349	Newman 1	8/29/2023 4:31	8/30/2023 11:00	30.48	FO	Air ejectors
350	Newman 1	9/11/2023 15:48	9/11/2023 21:50	6.03	FO	Generator voltage control

EL PASO ELECTRIC COMPANY

Amended Filing

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
351	Newman 1	10/13/2023 21:07	11/10/2023 22:21	673.23	PO	Boiler Inspections scheduled or routine
352	Newman 1	11/15/2023 8:05	11/15/2023 9:05	1.00	FO	Instrument air piping
353	Newman 1	1/8/2024 14:04	3/19/2024 10:39	1700.58	FO	Outer casing A
354	Newman 1	7/30/2024 1:30	8/6/2024 6:27	172.95	FO	Other internal or structural problems
355	Newman 1	8/9/2024 17:56	8/11/2024 16:32	46.60	FO	Burner management system
356	Newman 1	9/6/2024 0:35	9/10/2024 8:15	103.67	FO	Circulating water pump motors
357	Newman 1	9/16/2024 7:30	9/30/2024 23:59	352.48	MO	Circulating water pump motors
358	Newman 2	11/4/2020 6:37	11/5/2020 10:15	27.63	FO	Instrument air compressors
359	Newman 2	11/5/2020 12:09	11/5/2020 13:06	0.95	FO	Operator error
360	Newman 2	1/23/2021 3:32	2/17/2021 7:00	603.47	PO	Waterwall (Furnace wall)
361	Newman 2	3/3/2021 21:52	3/9/2021 4:55	127.05	FO	Turbine governing system
362	Newman 2	4/10/2021 1:01	4/10/2021 8:27	7.43	FO	Other oil and gas fuel supply problems
363	Newman 2	6/2/2021 15:06	6/3/2021 18:29	27.38	FO	Other miscellaneous external problems
364	Newman 2	1/15/2022 6:11	1/15/2022 6:50	0.65	PO	Operator error
365	Newman 2	1/18/2022 22:04	1/27/2022 18:30	212.43	MO	Condenser tube leaks
366	Newman 2	2/19/2022 0:01	3/10/2022 15:03	471.03	PO	Boiler Inspections scheduled or routine
367	Newman 2	3/11/2022 9:00	3/11/2022 16:30	7.50	FO	Air supply ducts from FD fan
368	Newman 2	6/3/2022 21:32	6/5/2022 3:58	30.43	MO	LP heater tube leaks
369	Newman 2	10/29/2022 0:00	11/23/2022 0:00	600.00	PO	Miscellaneous plant auxiliary process and services instrumentation and controls
370	Newman 2	12/10/2022 17:44	12/15/2022 15:59	118.25	FO	Second superheater
371	Newman 2	2/17/2023 9:22	2/17/2023 11:56	2.57	FO	Other miscellaneous boiler air and gas system problems
372	Newman 2	4/7/2023 2:10	4/7/2023 11:06	8.93	FO	Automatic turbine control systems digital control and monitoring
373	Newman 2	4/7/2023 11:35	4/7/2023 13:13	1.63	FO	Main stop valves
374	Newman 2	4/15/2023 0:02	4/17/2023 16:26	64.40	FO	Boiler drum gage glasses/level indicator
375	Newman 2	4/29/2023 13:21	4/29/2023 16:26	3.08	FO	Boiler drum gage glasses/level indicator
376	Newman 2	5/24/2023 21:05	5/31/2023 3:53	150.80	PO	First superheater
377	Newman 2	6/19/2023 13:55	6/20/2023 0:28	10.55	FO	Air conditioning systems rooms and areas
378	Newman 2	6/20/2023 3:06	6/20/2023 15:26	12.33	FO	Other boiler instrumentation and control problems
379	Newman 2	9/28/2023 14:58	9/29/2023 20:00	29.03	FO	Casing
380	Newman 2	9/29/2023 20:00	10/2/2023 10:00	62.00	MO	Casing
381	Newman 2	10/11/2023 8:30	11/15/2023 0:26	831.93	MO	Power Station switchyard (non generating unit equipment)
382	Newman 2	11/15/2023 7:49	11/30/2023 23:59	376.17	FO	Waterwall (Furnace wall)
383	Newman 2	12/1/2023 0:00	2/16/2020 16:29	-33199.52	FO	Waterwall (Furnace wall)
384	Newman 2	1/1/2024 0:00	1/2/2024 0:01	24.02	FO	Waterwall (Furnace wall)
385	Newman 2	1/5/2024 8:00	3/31/2024 23:59	2079.98	PO	Distributive Control System (DCS)- process computer
386	Newman 2	4/1/2024 0:00	5/24/2024 16:11	1288.18	PO	Distributive Control System (DCS)- process computer
387	Newman 2	5/24/2024 16:23	5/25/2024 8:28	16.08	PO	Other miscellaneous auxiliary system problems
388	Newman 2	5/25/2024 8:56	5/25/2024 21:09	12.22	PO	Inner casing C
389	Newman 2	5/27/2024 15:15	6/3/2024 11:15	164.00	FO	Other Other voltage system problems
390	Newman 2	6/3/2024 11:28	6/3/2024 19:10	7.70	FO	Inner casing C
391	Newman 2	6/7/2024 16:28	6/11/2024 7:39	87.18	FO	Forced draft fan controls
392	Newman 2	6/11/2024 10:15	6/11/2024 14:33	4.30	FO	Vacuum pump and air ejector controls
393	Newman 2	6/15/2024 8:11	6/15/2024 20:21	12.17	FO	Other voltage system problems
394	Newman 2	6/24/2024 11:29	6/24/2024 16:48	5.32	FO	Burner management system
395	Newman 2	7/3/2024 20:14	7/17/2024 21:42	337.47	FO	Power Station switchyard (non generating unit equipment)
396	Newman 2	7/17/2024 22:32	7/18/2024 16:34	18.03	FO	Inner casing C
397	Newman 2	7/18/2024 16:36	7/19/2024 4:49	12.22	FO	Vacuum pump and air ejector controls
398	Newman 2	7/19/2024 5:08	7/19/2024 12:16	7.13	FO	Vacuum pump and air ejector controls
399	Newman 2	7/19/2024 14:58	7/20/2024 12:57	21.98	FO	Vacuum pump and air ejector controls
400	Newman 2	8/9/2024 17:56	8/9/2024 23:29	5.55	FO	Other fuel quality problems

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
401	Newman 2	8/13/2024 21:07	8/16/2024 0:32	51.42	MO	Condenser tube leaks
402	Newman 2	9/19/2024 16:21	9/28/2024 15:07	214.77	FO	Burner management system
403	Newman 2	9/30/2024 3:49	9/30/2024 10:50	7.02	FO	Turbine governing system
404	Newman 3	10/1/2020 9:04	10/2/2020 20:50	35.77	FO	Reheat/intercept valve testing
405	Newman 3	10/5/2020 16:31	10/9/2020 23:48	103.28	FO	Lube oil coolers A
406	Newman 3	11/4/2020 6:44	11/4/2020 10:56	4.20	FO	Instrument air compressors
407	Newman 3	11/27/2020 6:27	12/1/2020 0:12	89.75	FO	Economizer
408	Newman 3	12/5/2020 18:40	12/9/2020 17:01	94.35	FO	Economizer
409	Newman 3	12/9/2020 18:59	12/9/2020 20:57	1.97	FO	Reheat stop valves
410	Newman 3	12/15/2020 4:33	12/15/2020 11:03	6.50	FO	Burners
411	Newman 3	12/28/2020 7:00	1/2/2021 9:00	122.00	MO	Economizer
412	Newman 3	1/25/2021 12:00	1/25/2021 16:02	4.03	FO	Maintenance personnel error
413	Newman 3	2/14/2021 16:06	2/16/2021 1:29	33.38	FO	Storms (ice; snow; etc.)
414	Newman 3	2/22/2021 12:07	5/6/2021 20:28	1760.35	PO	Inspection F
415	Newman 3	5/6/2021 20:28	5/6/2021 21:18	0.83	FO	Exciter transformer
416	Newman 3	5/6/2021 21:18	5/15/2021 9:10	203.87	FO	Exciter transformer
417	Newman 3	7/20/2021 13:41	7/20/2021 15:52	2.18	FO	Vibration of the turbine generator unit that cannot be attributed to a specific cause such as bearings or blades (use this code for balance moves)
418	Newman 3	10/5/2021 10:15	10/6/2021 7:46	21.52	FO	Condensate valves
419	Newman 3	10/10/2021 18:00	10/14/2021 16:29	94.48	MO	Economizer
420	Newman 3	10/25/2021 21:32	10/29/2021 21:15	95.72	MO	Air heater (heat pipe; plate type)
421	Newman 3	10/29/2021 21:18	10/29/2021 22:41	1.38	FO	Other flue gas problems
422	Newman 3	11/10/2021 0:17	11/10/2021 20:00	19.72	FO	Steam Turbine Control System hardware problems (including card failure)
423	Newman 3	12/3/2021 12:06	12/3/2021 13:48	1.70	FO	Other miscellaneous balance of plant problems
424	Newman 3	1/8/2022 23:15	1/12/2022 1:38	74.38	MO	Boiler Inspections scheduled or routine
425	Newman 3	1/12/2022 9:01	1/12/2022 16:49	7.80	FO	Operator error
426	Newman 3	3/18/2022 23:15	5/19/2022 11:22	1476.12	PO	Other boiler inspections
427	Newman 3	6/1/2022 15:55	6/1/2022 17:20	1.42	FO	Other boiler instrumentation and control problems
428	Newman 3	6/1/2022 18:31	6/2/2022 20:46	26.25	FO	Other boiler instrumentation and control problems
429	Newman 3	6/5/2022 17:28	6/6/2022 2:43	9.25	FO	Other boiler instrumentation and control problems
430	Newman 3	6/6/2022 17:26	6/6/2022 22:28	5.03	FO	Main stop valves
431	Newman 3	6/7/2022 11:45	6/9/2022 21:14	57.48	FO	Control valves
432	Newman 3	7/2/2022 7:00	7/2/2022 7:35	0.58	MO	Boiler; miscellaneous
433	Newman 3	7/3/2022 9:59	7/3/2022 23:14	13.25	FO	Forced draft fan motors
434	Newman 3	7/3/2022 23:34	7/4/2022 0:13	0.65	FO	Steam generating tubes between steam drum and mud drum
435	Newman 3	7/15/2022 20:36	7/17/2022 23:33	50.95	MO	HP steam turbine thrust bearings
436	Newman 3	9/10/2022 15:37	9/11/2022 0:11	8.57	FO	Fuel Gas Compressor Valves
437	Newman 3	9/11/2022 0:28	9/11/2022 1:56	1.47	FO	Gas burner piping and valves
438	Newman 3	9/11/2022 2:02	9/11/2022 2:51	0.82	FO	Gas burner piping and valves
439	Newman 3	9/11/2022 2:54	9/11/2022 6:43	3.82	FO	Gas burner piping and valves
440	Newman 3	11/19/2022 0:00	11/21/2022 0:01	48.02	PO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
441	Newman 3	12/12/2022 14:51	12/13/2022 7:30	16.65	FO	Other miscellaneous steam turbine problems
442	Newman 3	12/23/2022 17:20	12/23/2022 18:54	1.57	FO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
443	Newman 3	2/16/2023 10:42	2/22/2023 7:41	140.98	FO	Casing
444	Newman 3	2/22/2023 7:45	2/28/2023 23:59	160.23	PO	Boiler Inspections scheduled or routine
445	Newman 3	3/1/2023 0:00	3/31/2023 23:59	743.98	PO	Boiler Inspections scheduled or routine
446	Newman 3	4/1/2023 0:00	5/4/2023 5:32	797.53	PO	Boiler Inspections scheduled or routine
447	Newman 3	5/4/2023 5:38	5/4/2023 7:43	2.08	FO	Burners
448	Newman 3	5/4/2023 12:29	5/10/2023 5:40	137.18	PO	Boiler drum gage glasses/level indicator
449	Newman 3	5/25/2023 19:25	5/26/2023 13:42	18.28	FO	Boiler drum gage glasses/level indicator
450	Newman 3	6/19/2023 13:17	6/19/2023 18:35	5.30	FO	Air conditioning systems rooms and areas

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

Amended Filing

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
451	Newman 3	4/1/2024 0:00	4/19/2024 20:00	452.00	FO	Other miscellaneous balance of plant problems
452	Newman 3	4/19/2024 20:06	4/19/2024 21:47	1.68	FO	Other miscellaneous balance of plant problems
453	Newman 3	4/19/2024 22:30	4/23/2024 14:31	88.02	FO	Bearings C
454	Newman 3	4/23/2024 19:09	4/25/2024 14:13	43.07	FO	Bearings C
455	Newman 3	5/17/2024 7:08	5/18/2024 13:07	29.98	FO	Other feedwater system problems
456	Newman 3	6/21/2024 21:00	6/30/2024 23:59	218.98	MO	Refractory and insulation
457	Newman 3	7/3/2024 13:46	7/4/2024 7:59	18.22	MO	Casing
458	Newman 3	7/4/2024 8:45	7/4/2024 9:43	0.97	FO	Casing
459	Newman 3	7/4/2024 11:54	7/4/2024 12:38	0.73	FO	Casing
460	Newman 3	7/8/2024 10:27	7/9/2024 5:18	18.85	FO	Tube sheet fouling
461	Newman 3	7/13/2024 23:54	7/14/2024 1:27	1.55	FO	Cooling tower fouling
462	Newman 3	7/15/2024 12:03	7/16/2024 9:46	21.72	FO	Other feedwater system problems
463	Newman 3	8/9/2024 17:56	8/9/2024 19:47	1.85	FO	Economic (for internal use at plants only)
464	Newman 3	8/28/2024 11:19	8/28/2024 20:45	9.43	FO	Burner management system
465	Newman 3	9/17/2024 7:58	9/17/2024 18:51	10.88	FO	Burner management system
466	Newman 3 (2)	6/28/2023 2:00	12/31/2023 23:59	4485.98	FO	Other miscellaneous balance of plant problems
467	Newman 3 (2)	1/1/2024 0:00	3/31/2024 23:59	2183.98	FO	Other miscellaneous balance of plant problems
468	Newman 4GT1	10/2/2020 21:28	1/1/2021 0:00	2162.53	PO	Major overhaul
469	Newman 4GT1	1/1/2021 0:00	1/30/2021 0:00	696.00	PO	DCS (Distributive Control Systems) upgrades
470	Newman 4GT1	2/1/2021 14:21	2/1/2021 16:52	2.52	FO	Total unit performance testing
471	Newman 4GT1	2/2/2021 6:16	2/2/2021 9:49	3.55	FO	HP Drum (including drum level trips not attributable to other causes)
472	Newman 4GT1	2/2/2021 16:47	2/9/2021 8:24	159.62	FO	Boroscope inspection A
473	Newman 4GT1	2/10/2021 9:23	2/10/2021 13:47	4.40	FO	Other fuel system problems B
474	Newman 4GT1	2/14/2021 15:51	2/14/2021 17:40	1.82	FO	Storms (ice; snow; etc.)
475	Newman 4GT1	2/14/2021 18:43	2/14/2021 19:15	0.53	FO	Storms (ice; snow; etc.)
476	Newman 4GT1	2/20/2021 15:55	2/22/2021 15:30	47.58	FO	Other miscellaneous gas turbine problems
477	Newman 4GT1	3/9/2021 1:15	3/9/2021 19:29	18.23	FO	DCS (Distributive Control Systems) logic problems
478	Newman 4GT1	3/10/2021 19:38	3/14/2021 9:54	86.27	PO	Water Injection System (Gas Turbine)
479	Newman 4GT1	3/14/2021 13:13	3/14/2021 14:01	0.80	FO	DCS (Distributive Control Systems) logic problems
480	Newman 4GT1	3/15/2021 10:41	3/15/2021 22:13	11.53	FO	Other DCS (Distributive Control System) problems
481	Newman 4GT1	3/16/2021 14:14	3/17/2021 3:15	13.02	FO	Other feedwater valves
482	Newman 4GT1	3/25/2021 21:26	3/26/2021 14:25	16.98	FO	Condensate/hotwell pumps
483	Newman 4GT1	3/29/2021 10:34	3/29/2021 11:13	0.65	FO	Maintenance personnel error
484	Newman 4GT1	4/7/2021 22:00	4/13/2021 9:40	131.67	MO	Feedwater pump
485	Newman 4GT1	4/30/2021 12:00	5/1/2021 11:00	23.00	FO	Feedwater pump
486	Newman 4GT1	5/4/2021 10:30	5/4/2021 11:33	1.05	FO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
487	Newman 4GT1	5/26/2021 14:38	5/27/2021 10:54	20.27	FO	Gas turbine vibration
488	Newman 4GT1	6/12/2021 14:39	6/12/2021 17:57	3.30	FO	Condensate/hotwell pumps
489	Newman 4GT1	7/1/2021 12:49	7/1/2021 15:48	2.98	FO	DCS (Distributive Control Systems) logic problems
490	Newman 4GT1	8/19/2021 23:49	8/20/2021 0:53	1.07	FO	Hot well level controls
491	Newman 4GT1	9/7/2021 13:19	9/7/2021 14:41	1.37	FO	Fuel piping and valves A
492	Newman 4GT1	10/25/2021 4:48	10/25/2021 5:24	0.60	FO	Boiler recirculation pumps
493	Newman 4GT1	10/30/2021 2:38	11/20/2021 12:08	513.50	PO	Combustion inspection (CI)
494	Newman 4GT1	11/22/2021 23:23	11/23/2021 11:31	12.13	MO	Water Injection System (Gas Turbine)
495	Newman 4GT1	1/20/2022 5:55	1/20/2022 10:00	4.08	FO	Open cooling water system instrumentation
496	Newman 4GT1	2/2/2022 22:43	2/3/2022 15:25	16.70	FO	Other turbine instrument and control problems
497	Newman 4GT1	2/17/2022 4:35	2/17/2022 18:59	14.40	FO	Combined cycle instruments and controls.
498	Newman 4GT1	3/9/2022 15:03	3/9/2022 16:44	1.68	FO	Feedwater regulating (boiler level control) valve
499	Newman 4GT1	3/30/2022 11:06	3/31/2022 23:59	36.88	MO	Lube oil system general
500	Newman 4GT1	4/1/2022 0:00	4/4/2022 19:46	91.77	MO	Lube oil system general

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
501	Newman 4GT1	6/16/2022 17:30	6/16/2022 19:13	1.72	FO	Thrust Bearing
502	Newman 4GT1	7/5/2022 9:35	7/5/2022 10:20	0.75	FO	Thrust Bearing
503	Newman 4GT1	7/26/2022 13:29	7/26/2022 14:29	1.00	FO	Boiler; miscellaneous
504	Newman 4GT1	8/28/2022 10:05	8/28/2022 10:42	0.62	FO	Thrust Bearing
505	Newman 4GT1	11/19/2022 1:36	11/21/2022 15:19	61.72	PO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
506	Newman 4GT1	11/21/2022 15:22	11/21/2022 16:14	0.87	FO	Lube oil system general
507	Newman 4GT1	12/31/2022 0:04	12/31/2022 23:59	23.92	PO	Balance of plant overhaul/outage
508	Newman 4GT1	2/1/2023 0:00	2/14/2023 22:47	334.78	PO	Balance of plant overhaul/outage
509	Newman 4GT1	2/14/2023 23:39	2/16/2023 3:34	27.92	PO	Balance of plant overhaul/outage
510	Newman 4GT1	3/2/2023 18:19	3/2/2023 19:22	1.05	FO	Boiler drum gage glasses/level indicator
511	Newman 4GT1	4/18/2023 20:01	4/18/2023 21:08	1.12	FO	Boiler drum gage glasses/level indicator
512	Newman 4GT1	4/19/2023 19:03	4/19/2023 19:51	0.80	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
513	Newman 4GT1	4/19/2023 22:55	4/19/2023 23:42	0.78	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
514	Newman 4GT1	5/21/2023 15:22	5/21/2023 16:44	1.37	FO	Condensate booster pump motor
515	Newman 4GT1	5/21/2023 16:55	5/22/2023 17:28	24.55	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
516	Newman 4GT1	5/22/2023 17:53	5/22/2023 20:10	2.28	FO	Circulating water pumps
517	Newman 4GT1	5/22/2023 22:38	5/23/2023 1:44	3.10	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
518	Newman 4GT1	5/24/2023 2:02	5/24/2023 13:01	10.98	MO	Condensate booster pump motor
519	Newman 4GT1	6/6/2023 17:49	6/7/2023 3:08	9.32	FO	Other miscellaneous external problems
520	Newman 4GT1	6/19/2023 12:45	6/19/2023 16:15	3.50	FO	Air conditioning systems rooms and areas
521	Newman 4GT1	7/13/2023 7:43	7/13/2023 8:13	0.50	FO	Lube oil system general
522	Newman 4GT1	9/29/2023 21:01	9/30/2023 23:59	26.97	MO	LP Evaporator tubes
523	Newman 4GT1	10/1/2023 0:00	10/3/2023 22:01	70.02	MO	LP Evaporator tubes
524	Newman 4GT1	11/15/2023 7:51	11/15/2023 11:03	3.20	FO	Instrument air piping
525	Newman 4GT1	1/5/2024 23:10	6/1/2024 12:19	3541.15	PO	Major overhaul
526	Newman 4GT1	6/1/2024 12:27	6/8/2024 18:26	173.98	FO	Low pressure bearings A
527	Newman 4GT1	6/24/2024 8:34	6/24/2024 9:29	0.92	FO	Control valves
528	Newman 4GT1	7/19/2024 22:07	7/24/2024 12:36	110.48	MO	Feedwater pump
529	Newman 4GT1	9/16/2024 2:00	9/16/2024 3:19	1.32	FO	Low pressure bearings A
530	Newman 4GT2	10/2/2020 21:36	1/1/2021 0:00	2162.40	PO	Major overhaul
531	Newman 4GT2	1/1/2021 0:00	1/26/2021 7:45	607.75	PO	DCS (Distributive Control Systems) upgrades
532	Newman 4GT2	2/2/2021 6:16	2/2/2021 16:50	10.57	FO	HP Drum (including drum level trips not attributable to other causes)
533	Newman 4GT2	2/2/2021 16:50	2/9/2021 12:03	163.22	PO	HP Drum (including drum level trips not attributable to other causes)
534	Newman 4GT2	2/14/2021 15:51	2/14/2021 17:41	1.83	FO	Storms (ice; snow; etc.)
535	Newman 4GT2	2/14/2021 18:43	2/14/2021 19:13	0.50	FO	Storms (ice; snow; etc.)
536	Newman 4GT2	2/21/2021 15:02	2/21/2021 21:11	6.15	FO	Feedwater instrumentation (not local controls)
537	Newman 4GT2	3/8/2021 21:00	3/9/2021 3:41	6.68	FO	Gas turbine vibration
538	Newman 4GT2	3/10/2021 19:34	3/14/2021 22:53	99.32	PO	Other miscellaneous auxiliary system problems
539	Newman 4GT2	3/15/2021 10:41	3/15/2021 12:27	1.77	FO	Other DCS (Distributive Control System) problems
540	Newman 4GT2	3/15/2021 12:37	3/15/2021 13:25	0.80	FO	DCS (Distributive Control Systems) logic problems
541	Newman 4GT2	3/25/2021 21:56	3/26/2021 9:59	12.05	FO	Condensate/hotwell pumps
542	Newman 4GT2	4/5/2021 11:04	4/5/2021 19:46	8.70	FO	Other exciter problems
543	Newman 4GT2	4/7/2021 22:00	4/13/2021 11:14	133.23	MO	Other exhaust problems (including high exhaust system temperature not attributable to a specific problem)
544	Newman 4GT2	4/13/2021 11:15	4/13/2021 20:22	9.12	FO	Lube oil valves/piping
545	Newman 4GT2	4/14/2021 1:50	4/14/2021 14:12	12.37	MO	Gas turbine vibration
546	Newman 4GT2	4/14/2021 21:56	4/15/2021 17:54	19.97	MO	Gas turbine vibration
547	Newman 4GT2	4/16/2021 1:08	4/16/2021 17:13	16.08	MO	Gas turbine vibration
548	Newman 4GT2	4/16/2021 21:51	4/17/2021 18:14	20.38	MO	Gas turbine vibration
549	Newman 4GT2	4/17/2021 23:02	4/28/2021 12:01	252.98	MO	Gas turbine vibration
550	Newman 4GT2	4/28/2021 20:48	4/29/2021 11:03	14.25	MO	Gas turbine vibration

EL PASO ELECTRIC COMPANY

Amended Filing

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
551	Newman 4GT2	5/4/2021 10:30	5/4/2021 13:47	3.28	FO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
552	Newman 4GT2	5/8/2021 21:10	5/8/2021 23:15	2.08	FO	Gas turbine vibration
553	Newman 4GT2	5/11/2021 20:53	5/11/2021 21:53	1.00	FO	Gas turbine vibration
554	Newman 4GT2	5/13/2021 22:45	5/13/2021 23:37	0.87	FO	Gas turbine vibration
555	Newman 4GT2	5/14/2021 19:15	5/15/2021 9:50	14.58	FO	Gas turbine vibration
556	Newman 4GT2	5/16/2021 17:34	5/16/2021 19:59	2.42	FO	Gas turbine vibration
557	Newman 4GT2	5/16/2021 20:11	5/16/2021 21:10	0.98	FO	Gas turbine vibration
558	Newman 4GT2	5/18/2021 14:57	5/18/2021 15:44	0.78	FO	Gas turbine vibration
559	Newman 4GT2	5/18/2021 15:48	5/18/2021 18:47	2.98	FO	Gas turbine vibration
560	Newman 4GT2	5/20/2021 10:50	5/20/2021 12:47	1.95	FO	Gas turbine vibration
561	Newman 4GT2	5/20/2021 12:56	5/20/2021 16:41	3.75	FO	Gas turbine vibration
562	Newman 4GT2	5/21/2021 18:57	5/22/2021 14:10	19.22	FO	Gas turbine vibration
563	Newman 4GT2	5/22/2021 14:15	5/22/2021 17:46	3.52	FO	Gas turbine vibration
564	Newman 4GT2	5/24/2021 16:51	5/29/2021 13:53	117.03	FO	Boiler recirculation pumps
565	Newman 4GT2	6/12/2021 14:40	6/12/2021 20:02	5.37	FO	Condensate/hotwell pumps
566	Newman 4GT2	7/1/2021 12:49	7/1/2021 14:12	1.38	FO	DCS (Distributive Control Systems) logic problems
567	Newman 4GT2	7/30/2021 15:23	7/31/2021 20:15	28.87	PO	Boiler recirculation pumps
568	Newman 4GT2	7/31/2021 20:15	7/31/2021 22:39	2.40	FO	Power Station switchyard (non generating unit equipment)
569	Newman 4GT2	8/19/2021 23:49	8/20/2021 1:43	1.90	FO	Hot well level controls
570	Newman 4GT2	9/7/2021 13:23	9/7/2021 15:11	1.80	FO	Improper balance between tube sections not due to fouling or plugging
571	Newman 4GT2	10/31/2021 20:31	11/19/2021 23:00	458.48	PO	Combustion inspection (CI)
572	Newman 4GT2	11/19/2021 23:00	11/22/2021 19:50	68.83	PO	Water Injection System (Gas Turbine)
573	Newman 4GT2	12/5/2021 22:07	12/6/2021 4:36	6.48	FO	Heat recovery steam generator to gas turbine connecting equipment. For additional codes; use Fossil Steam Cause Codes 0010 to 1999.
574	Newman 4GT2	12/23/2021 8:40	12/23/2021 9:30	0.83	FO	Heat recovery steam generator to gas turbine connecting equipment. For additional codes; use Fossil Steam Cause Codes 0010 to 1999.
575	Newman 4GT2	1/20/2022 5:55	1/20/2022 9:16	3.35	FO	Open cooling water system instrumentation
576	Newman 4GT2	2/2/2022 22:42	2/3/2022 17:26	18.73	FO	Other turbine instrument and control problems
577	Newman 4GT2	3/20/2022 19:43	3/20/2022 21:41	1.97	FO	Other feedwater valves
578	Newman 4GT2	3/25/2022 16:09	3/26/2022 1:40	9.52	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
579	Newman 4GT2	3/30/2022 11:11	4/5/2022 11:43	144.53	MO	Starting system (including motor) A
580	Newman 4GT2	5/26/2022 6:24	5/26/2022 12:21	5.95	FO	Generator output breaker
581	Newman 4GT2	6/8/2022 22:29	6/9/2022 3:36	5.12	FO	Generator output breaker
582	Newman 4GT2	7/28/2022 20:11	7/29/2022 18:08	21.95	FO	Circulating water pumps
583	Newman 4GT2	8/21/2022 0:38	8/21/2022 1:37	0.98	FO	Gas turbine vibration
584	Newman 4GT2	10/26/2022 8:51	10/27/2022 15:42	30.85	FO	Boiler; miscellaneous
585	Newman 4GT2	11/19/2022 1:40	11/21/2022 15:47	62.12	PO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
586	Newman 4GT2	12/31/2022 0:06	12/31/2022 23:59	23.88	PO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
587	Newman 4GT2	3/2/2023 18:24	3/2/2023 21:14	2.83	FO	Boiler drum gage glasses/level indicator
588	Newman 4GT2	5/5/2023 23:00	5/12/2023 17:12	162.20	PO	Lube oil system general
589	Newman 4GT2	5/21/2023 15:20	5/21/2023 17:38	2.30	FO	Condensate booster pump motor
590	Newman 4GT2	5/22/2023 17:53	5/22/2023 18:56	1.05	FO	Circulating water pumps
591	Newman 4GT2	5/22/2023 20:08	5/23/2023 13:00	16.87	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
592	Newman 4GT2	5/24/2023 2:02	5/24/2023 12:32	10.50	MO	Condensate booster pump motor
593	Newman 4GT2	5/25/2023 6:19	5/25/2023 7:06	0.78	FO	Inlet air evaporative coolers B
594	Newman 4GT2	6/6/2023 17:49	6/7/2023 1:11	7.37	FO	Other miscellaneous external problems
595	Newman 4GT2	6/19/2023 12:45	6/19/2023 15:46	3.02	FO	Air conditioning systems rooms and areas
596	Newman 4GT2	8/11/2023 22:01	8/12/2023 13:38	15.62	MO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
597	Newman 4GT2	10/28/2023 10:22	10/28/2023 11:13	0.85	FO	High pressure bearings D
598	Newman 4GT2	1/5/2024 23:33	5/16/2024 17:08	3161.58	PO	Major overhaul
599	Newman 4GT2	5/17/2024 20:48	5/18/2024 3:41	6.88	FO	Other miscellaneous auxiliary system problems
600	Newman 4GT2	5/18/2024 17:44	5/18/2024 18:19	0.58	FO	Other feedwater system problems

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

Amended Filing

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
601	Newman 4GT2	5/19/2024 22:45	5/20/2024 2:17	3.53	FO	High pressure bearings D
602	Newman 4GT2	5/20/2024 20:35	5/20/2024 23:30	2.92	FO	Feedwater pump
603	Newman 4GT2	5/24/2024 6:20	5/24/2024 11:29	5.15	FO	Feedwater pump
604	Newman 4GT2	6/19/2024 22:07	6/22/2024 10:00	59.88	MO	HP economizer
605	Newman 4GT2	7/3/2024 4:58	7/3/2024 7:25	2.45	FO	Gas fuel system B
606	Newman 4GT2	9/6/2024 4:27	9/6/2024 10:54	6.45	FO	Low pressure bearings A
607	Newman 4GT2	9/16/2024 0:12	9/16/2024 3:57	3.75	FO	Low pressure bearings A
608	Newman 4GT2	9/21/2024 9:47	9/21/2024 10:30	0.72	FO	Low pressure bearings A
609	Newman 4GT2	9/29/2024 6:03	9/29/2024 8:35	2.53	FO	Low pressure bearings A
610	Newman 4ST	10/2/2020 21:10	1/26/2021 7:45	2770.58	PO	Major turbine overhaul
611	Newman 4ST	2/2/2021 6:13	2/9/2021 17:45	179.53	FO	HP steam turbine thrust bearings
612	Newman 4ST	2/10/2021 9:36	2/10/2021 9:48	0.20	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
613	Newman 4ST	2/10/2021 15:41	2/10/2021 15:51	0.17	FO	Inter and after condensers
614	Newman 4ST	2/14/2021 15:51	2/16/2021 13:00	45.15	FO	Storms (ice; snow; etc.)
615	Newman 4ST	3/9/2021 1:15	3/9/2021 5:11	3.93	FO	DCS (Distributive Control Systems) logic problems
616	Newman 4ST	3/10/2021 19:37	3/15/2021 9:18	109.68	PO	Air ejector piping and valves
617	Newman 4ST	3/15/2021 10:41	3/15/2021 13:52	3.18	FO	Other DCS (Distributive Control System) problems
618	Newman 4ST	3/17/2021 3:15	3/17/2021 5:09	1.90	FO	DCS (Distributive Control Systems) logic problems
619	Newman 4ST	3/25/2021 21:26	3/26/2021 13:18	15.87	FO	Condensate/hotwell pumps
620	Newman 4ST	3/30/2021 11:32	3/30/2021 14:04	2.53	FO	Lube oil pumps A
621	Newman 4ST	3/30/2021 14:30	3/30/2021 14:54	0.40	FO	Lube oil pumps A
622	Newman 4ST	4/7/2021 22:00	4/14/2021 6:15	152.25	MO	Loss of vacuum not attributable to a particular component such as air ejectors or valves; or high back pressure not attributable to high circulating water temperature; or vacuum losses from a known cause.
623	Newman 4ST	4/28/2021 11:14	4/28/2021 11:30	0.27	FO	Operator error
624	Newman 4ST	5/1/2021 2:25	5/1/2021 3:01	0.60	FO	LP Drum (including drum level trips not attributable to other causes)
625	Newman 4ST	5/4/2021 10:30	5/4/2021 12:02	1.53	FO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
626	Newman 4ST	5/6/2021 15:48	5/7/2021 2:45	10.95	FO	Lube oil valves/piping
627	Newman 4ST	5/24/2021 16:48	5/24/2021 17:22	0.57	FO	Boiler recirculation pumps
628	Newman 4ST	5/26/2021 14:39	5/27/2021 10:54	20.25	FO	Gas turbine vibration
629	Newman 4ST	6/12/2021 14:40	6/12/2021 19:14	4.57	FO	Condensate/hotwell pumps
630	Newman 4ST	7/1/2021 12:49	7/1/2021 14:58	2.15	FO	DCS (Distributive Control Systems) logic problems
631	Newman 4ST	7/16/2021 20:06	7/16/2021 20:37	0.52	FO	Other switchyard equipment
632	Newman 4ST	8/19/2021 23:49	8/20/2021 2:47	2.97	FO	Hot well level controls
633	Newman 4ST	9/5/2021 10:24	9/5/2021 11:12	0.80	FO	Lightning
634	Newman 4ST	9/7/2021 13:23	9/7/2021 16:09	2.77	FO	Other miscellaneous steam turbine problems
635	Newman 4ST	10/25/2021 2:23	10/25/2021 5:09	2.77	FO	Boiler recirculation pumps
636	Newman 4ST	10/31/2021 20:16	11/21/2021 13:20	497.07	PO	Inspection F
637	Newman 4ST	11/21/2021 16:00	11/22/2021 20:52	28.87	FO	Other miscellaneous steam turbine problems
638	Newman 4ST	12/5/2021 21:52	12/6/2021 5:26	7.57	FO	Boiler; miscellaneous
639	Newman 4ST	12/21/2021 8:10	12/21/2021 9:17	1.12	FO	Lube oil system valves and piping
640	Newman 4ST	1/20/2022 5:48	1/20/2022 10:50	5.03	FO	Open cooling water system instrumentation
641	Newman 4ST	2/2/2022 22:42	2/4/2022 16:00	41.30	FO	Other turbine instrument and control problems
642	Newman 4ST	3/9/2022 15:13	3/9/2022 17:24	2.18	FO	Other feedwater valves
643	Newman 4ST	3/26/2022 1:47	3/26/2022 2:25	0.63	FO	High pressure heater tube leaks
644	Newman 4ST	3/27/2022 22:29	4/5/2022 12:16	205.78	MO	Other lube oil system problems
645	Newman 4ST	7/29/2022 18:16	7/29/2022 18:29	0.22	FO	Boiler drum gage glasses/level indicator
646	Newman 4ST	10/27/2022 15:52	10/27/2022 16:25	0.55	FO	Other boiler instrumentation and control problems
647	Newman 4ST	11/19/2022 1:27	11/22/2022 5:44	76.28	PO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
648	Newman 4ST	12/31/2022 0:07	2/16/2023 10:50	1138.72	PO	Inspection F
649	Newman 4ST	3/2/2023 18:24	3/2/2023 22:47	4.38	FO	Boiler drum gage glasses/level indicator
650	Newman 4ST	4/18/2023 19:43	4/18/2023 21:41	1.97	FO	Other lube oil system problems

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT
 SPONSOR: JEFF HUGHES/VICTOR MARTINEZ
 PREPARER: KARA RANDLE
 FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
651	Newman 4ST	4/19/2023 4:35	4/19/2023 6:10	1.58	FO	Low pressure bearings A
652	Newman 4ST	5/18/2023 14:20	5/18/2023 15:59	1.65	FO	HP Drum (including drum level trips not attributable to other causes)
653	Newman 4ST	5/21/2023 15:22	5/21/2023 18:41	3.32	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
654	Newman 4ST	5/22/2023 17:53	5/22/2023 19:35	1.70	FO	Circulating water pumps
655	Newman 4ST	5/24/2023 2:02	5/24/2023 15:19	13.28	MO	Condensate booster pump motor
656	Newman 4ST	6/6/2023 17:49	6/7/2023 3:54	10.08	FO	Other miscellaneous external problems
657	Newman 4ST	6/19/2023 12:45	6/19/2023 17:20	4.58	FO	Air conditioning systems rooms and areas
658	Newman 4ST	7/13/2023 7:56	7/13/2023 8:32	0.60	FO	Other boiler instrumentation and control problems
659	Newman 4ST	10/3/2023 19:34	10/4/2023 1:46	6.20	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
660	Newman 4ST	11/15/2023 7:51	11/17/2023 11:00	51.15	FO	Exciter drive motor
661	Newman 4ST	1/5/2024 22:31	5/19/2024 3:46	3221.25	PO	Major turbine overhaul (720 hrs or longer) (use for non-specific
662	Newman 4ST	5/20/2024 18:34	5/21/2024 4:33	9.98	FO	Loss of vacuum not attributable to a particular component
663	Newman 4ST	5/24/2024 6:13	5/24/2024 13:12	6.98	FO	Feedwater pump
664	Newman 4ST	7/9/2024 14:55	7/10/2024 21:01	30.10	FO	Lube oil system valves and piping
665	Newman 4ST	7/11/2024 14:33	7/11/2024 21:34	7.02	FO	Hydraulic system pipes and valves
666	Newman 4ST	7/16/2024 21:01	7/18/2024 6:55	33.90	MO	Lube oil system valves and piping
667	Newman 4ST	7/19/2024 22:06	7/24/2024 14:53	112.78	MO	Circulating water pumps
668	Newman 4ST	9/6/2024 7:38	9/6/2024 13:12	5.57	FO	Feedwater pump
669	Newman 4ST	9/16/2024 0:17	9/16/2024 6:03	5.77	FO	Low pressure bearings A
670	Newman 4ST	9/29/2024 6:29	9/29/2024 17:14	10.75	FO	Low pressure bearings A
671	Newman 5GT3	11/30/2020 14:34	11/30/2020 21:23	6.82	FO	Maintenance personnel error
672	Newman 5GT3	1/20/2021 19:00	1/21/2021 15:26	20.43	FO	HP Drum (including drum level trips not attributable to other causes)
673	Newman 5GT3	2/14/2021 6:50	2/14/2021 11:09	4.32	FO	Storms (ice; snow; etc.)
674	Newman 5GT3	2/14/2021 17:28	2/14/2021 18:10	0.70	FO	Storms (ice; snow; etc.)
675	Newman 5GT3	2/14/2021 22:54	2/15/2021 0:20	1.43	FO	Storms (ice; snow; etc.)
676	Newman 5GT3	2/21/2021 11:20	3/27/2021 4:18	808.97	PO	Hot end inspection B
677	Newman 5GT3	3/27/2021 10:18	3/27/2021 21:46	11.47	PO	Hot end inspection B
678	Newman 5GT3	3/28/2021 3:36	3/29/2021 9:28	29.87	PO	Hot end inspection B
679	Newman 5GT3	3/29/2021 17:08	3/30/2021 10:58	17.83	PO	Hot end inspection B
680	Newman 5GT3	3/30/2021 17:24	3/31/2021 3:22	9.97	PO	Hot end inspection B
681	Newman 5GT3	3/31/2021 16:05	4/5/2021 13:21	117.27	PO	Hot end inspection B
682	Newman 5GT3	4/23/2021 23:42	5/9/2021 8:15	368.55	MO	Other exhaust problems (including high exhaust system temperature not attributable to a specific problem)
683	Newman 5GT3	5/13/2021 15:20	5/16/2021 18:20	75.00	FO	Load gear compartment B
684	Newman 5GT3	5/28/2021 11:53	5/28/2021 15:26	3.55	FO	Load gear compartment B
685	Newman 5GT3	6/28/2021 1:08	6/29/2021 21:04	43.93	MO	Feedwater pump
686	Newman 5GT3	7/9/2021 15:42	7/9/2021 17:40	1.97	FO	Other feedwater pump problems
687	Newman 5GT3	8/20/2021 20:57	8/27/2021 20:39	167.70	FO	LP Evaporator tubes
688	Newman 5GT3	1/15/2022 5:32	2/4/2022 15:18	489.77	PO	General unit inspection A
689	Newman 5GT3	2/10/2022 15:26	2/11/2022 17:56	26.50	FO	NOx stack emissions (gas turbine)
690	Newman 5GT3	2/11/2022 19:23	2/18/2022 19:22	167.98	FO	NOx stack emissions (gas turbine)
691	Newman 5GT3	4/1/2022 9:57	4/7/2022 14:46	148.82	MO	Heat recovery steam generator to gas turbine connecting equipment. For additional codes; use Fossil Steam Cause Codes 0010 to 1999.
692	Newman 5GT3	4/11/2022 16:00	4/12/2022 9:45	17.75	FO	Nozzles/vanes
693	Newman 5GT3	7/29/2022 6:20	7/29/2022 13:16	6.93	MO	Boiler recirculation pumps
694	Newman 5GT3	9/23/2022 23:35	9/26/2022 1:14	49.65	MO	Boiler Inspections problem identification/investigative
695	Newman 5GT3	2/14/2023 6:34	2/16/2023 16:30	57.93	FO	Gas fuel system B
696	Newman 5GT3	2/16/2023 16:30	2/17/2023 22:00	29.50	PO	Major boiler overhaul
697	Newman 5GT3	3/1/2023 0:00	4/29/2023 16:07	1432.12	PO	Major boiler overhaul
698	Newman 5GT3	9/16/2023 22:06	9/18/2023 9:41	35.58	MO	Boiler recirculation piping including downcomers
699	Newman 5GT3	10/30/2023 2:57	10/30/2023 7:34	4.62	FO	Other Controls and instrumentation Problems A
700	Newman 5GT3	4/13/2024 8:58	6/10/2024 17:51	1400.88	PO	General unit inspection A

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT
 SPONSOR: JEFF HUGHES/VICTOR MARTINEZ
 PREPARER: KARA RANDLE
 FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
701	Newman 5GT3	7/12/2024 4:22	7/12/2024 6:25	2.05	MO	Gas fuel system B
702	Newman 5GT4	11/30/2020 14:44	11/30/2020 19:15	4.52	FO	Maintenance personnel error
703	Newman 5GT4	1/11/2021 7:43	1/11/2021 15:23	7.67	FO	Boiler drum gage glasses/level indicator
704	Newman 5GT4	1/20/2021 19:20	1/21/2021 16:54	21.57	FO	HP Drum (including drum level trips not attributable to other causes)
705	Newman 5GT4	2/14/2021 7:34	2/14/2021 8:43	1.15	FO	Storms (ice; snow; etc.)
706	Newman 5GT4	2/14/2021 16:46	2/14/2021 21:54	5.13	FO	Storms (ice; snow; etc.)
707	Newman 5GT4	3/18/2021 10:33	4/6/2021 15:12	460.65	PO	General unit inspection A
708	Newman 5GT4	6/28/2021 1:00	6/30/2021 6:26	53.43	MO	Feedwater pump
709	Newman 5GT4	6/30/2021 9:36	6/30/2021 10:11	0.58	FO	Load gear compartment B
710	Newman 5GT4	6/30/2021 12:47	6/30/2021 14:23	1.60	FO	Load gear compartment B
711	Newman 5GT4	8/21/2021 6:10	8/26/2021 7:57	121.78	FO	HP steam isolation/boundary valves
712	Newman 5GT4	12/24/2021 17:26	12/24/2021 18:28	1.03	FO	Boiler; miscellaneous
713	Newman 5GT4	1/15/2022 0:54	2/4/2022 21:45	500.85	PO	General unit inspection A
714	Newman 5GT4	2/10/2022 15:26	2/11/2022 13:25	21.98	FO	NOx stack emissions (gas turbine)
715	Newman 5GT4	2/11/2022 16:16	2/22/2022 7:35	255.32	FO	NOx stack emissions (gas turbine)
716	Newman 5GT4	3/29/2022 16:22	4/1/2022 0:00	55.63	MO	Exhaust Stack
717	Newman 5GT4	4/1/2022 0:00	4/7/2022 14:46	158.77	MO	Exhaust Stack
718	Newman 5GT4	5/21/2022 20:14	5/26/2022 16:20	116.10	MO	IP Desuperheater/attenuator piping between 200-600 PSIG
719	Newman 5GT4	9/23/2022 23:58	9/26/2022 0:49	48.85	MO	Boiler Inspections problem identification/investigative
720	Newman 5GT4	10/25/2022 23:35	10/28/2022 19:14	67.65	MO	Other feedwater valves
721	Newman 5GT4	12/27/2022 14:29	12/27/2022 14:58	0.48	FO	Gas fuel system B
722	Newman 5GT4	2/14/2023 6:34	2/16/2023 16:30	57.93	FO	Gas fuel system B
723	Newman 5GT4	2/17/2023 22:00	4/29/2023 17:43	1699.72	PO	Major boiler overhaul
724	Newman 5GT4	4/30/2023 17:34	4/30/2023 20:24	2.83	PO	Feedwater regulating (boiler level control) valve
725	Newman 5GT4	5/1/2023 12:44	5/2/2023 14:42	25.97	FO	Inlet bleed heat valve
726	Newman 5GT4	5/9/2023 12:24	5/9/2023 14:07	1.72	FO	Emergency generator trip devices
727	Newman 5GT4	7/17/2024 23:00	7/19/2024 0:01	25.02	MO	LP superheater
728	Newman 5GT4	7/19/2024 9:13	7/19/2024 11:08	1.92	FO	Feedwater pump suction screens
729	Newman 5ST	11/30/2020 14:44	12/1/2020 4:56	14.20	FO	Maintenance personnel error
730	Newman 5ST	1/11/2021 7:37	1/11/2021 12:45	5.13	FO	Boiler drum gage glasses/level indicator
731	Newman 5ST	1/18/2021 21:09	1/19/2021 22:11	25.03	FO	Loss of vacuum not attributable to a particular component such as air ejectors or valves; or high back pressure not attributable to high circulating water temperature; or vacuum losses from a known cause.
732	Newman 5ST	1/20/2021 18:44	1/22/2021 1:39	30.92	FO	Loss of vacuum not attributable to a particular component such as air ejectors or valves; or high back pressure not attributable to high circulating water temperature; or vacuum losses from a known cause.
733	Newman 5ST	2/14/2021 6:40	2/14/2021 11:57	5.28	FO	Storms (ice; snow; etc.)
734	Newman 5ST	2/14/2021 14:25	2/15/2021 16:00	25.58	FO	Storms (ice; snow; etc.)
735	Newman 5ST	2/15/2021 16:00	3/28/2021 2:30	970.50	PO	Boiler Inspections scheduled or routine
736	Newman 5ST	3/28/2021 2:40	3/28/2021 3:18	0.63	PO	Boiler Inspections scheduled or routine
737	Newman 5ST	3/28/2021 3:23	3/31/2021 11:43	80.33	PO	Boiler Inspections scheduled or routine
738	Newman 5ST	3/31/2021 15:50	4/6/2021 2:55	131.08	PO	Hot end inspection B
739	Newman 5ST	5/11/2021 15:39	5/12/2021 1:15	9.60	FO	Switchyard transformers and associated cooling systems
740	Newman 5ST	5/20/2021 16:23	5/21/2021 22:36	30.22	FO	Switchyard transformers and associated cooling systems
741	Newman 5ST	5/21/2021 22:36	5/23/2021 13:12	38.60	MO	Hot end inspection B
742	Newman 5ST	6/28/2021 1:02	6/30/2021 3:01	49.98	MO	Feedwater pump
743	Newman 5ST	8/19/2021 23:41	8/21/2021 3:46	28.08	FO	Switchyard transformers and associated cooling systems
744	Newman 5ST	8/21/2021 5:49	8/26/2021 11:22	125.55	FO	HP steam isolation/boundary valves
745	Newman 5ST	1/15/2022 0:06	3/31/2022 23:59	1823.88	PO	Major turbine overhaul
746	Newman 5ST	4/1/2022 0:00	4/18/2022 18:00	426.00	PO	Major turbine overhaul
747	Newman 5ST	4/25/2022 0:54	5/4/2022 15:57	231.05	FO	Other hydraulic system problems
748	Newman 5ST	5/16/2022 23:52	5/17/2022 0:32	0.67	FO	HP Drum (including drum level trips not attributable to other causes)
749	Newman 5ST	5/21/2022 20:13	5/21/2022 20:52	0.65	FO	HP Drum (including drum level trips not attributable to other causes)
750	Newman 5ST	5/21/2022 23:55	5/22/2022 0:26	0.52	FO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
751	Newman 5ST	6/24/2022 14:00	6/24/2022 14:44	0.73	FO	Other hydraulic system problems
752	Newman 5ST	9/23/2022 22:49	9/26/2022 3:50	53.02	PO	Boiler Inspections problem identification/investigative
753	Newman 5ST	10/28/2022 18:13	10/28/2022 20:15	2.03	FO	Hot well level controls
754	Newman 5ST	12/27/2022 14:51	12/27/2022 15:26	0.58	FO	Gas fuel system B
755	Newman 5ST	2/14/2023 6:34	2/16/2023 16:30	57.93	FO	Gas fuel system B
756	Newman 5ST	2/17/2023 22:00	4/29/2023 19:38	1701.63	PO	Major boiler overhaul
757	Newman 5ST	4/30/2023 14:11	4/30/2023 21:57	7.77	FO	Startup feedwater pump
758	Newman 5ST	5/2/2023 12:36	5/2/2023 13:25	0.82	MO	Feedwater controls (report local controls feedwater pump; feedwater regulator valve; etc.)
759	Newman 5ST	5/27/2023 9:39	5/27/2023 10:23	0.73	FO	Other turbine valves (including LP steam admission valves)
760	Newman 5ST	6/6/2023 17:50	6/6/2023 20:56	3.10	FO	Other miscellaneous external problems
761	Newman 5ST	9/16/2023 22:09	9/16/2023 22:54	0.75	FO	Boiler drum gage glasses/level indicator
762	Newman 5ST	10/7/2023 9:05	10/7/2023 10:17	1.20	FO	Other lube oil system problems
763	Newman 5ST	4/13/2024 8:57	6/11/2024 18:24	1425.45	PO	Inspection F
764	Newman 5ST	6/20/2024 6:38	6/20/2024 9:15	2.62	FO	Miscellaneous plant auxiliary process and services instrumentati
765	Newman 6 (3)	1/16/2024 17:10	1/16/2024 19:10	2.00	FO	Gas fuel system B
766	Newman 6 (3)	1/18/2024 7:30	1/18/2024 10:00	2.50	FO	Gas fuel system B
767	Newman 6 (3)	1/19/2024 15:00	2/8/2024 5:01	470.02	MO	SCR (Selective Catalytic Reduction) NOx Other ammonia system problems
768	Newman 6 (3)	2/8/2024 5:17	2/8/2024 8:58	3.68	FO	Gas fuel system B
769	Newman 6 (3)	2/8/2024 19:56	2/9/2024 7:51	11.92	MO	NOx stack emissions (gas turbine)
770	Newman 6 (3)	2/9/2024 20:00	2/10/2024 7:43	11.72	MO	NOx stack emissions (gas turbine)
771	Newman 6 (3)	2/10/2024 23:00	2/11/2024 5:40	6.67	MO	NOx stack emissions (gas turbine)
772	Newman 6 (3)	2/11/2024 22:01	2/12/2024 16:04	18.05	MO	NOx stack emissions (gas turbine)
773	Newman 6 (3)	2/29/2024 6:00	2/29/2024 14:00	8.00	MO	SCR (Selective Catalytic Reduction) NOx Other ammonia system problems
774	Newman 6 (3)	3/25/2024 18:00	3/30/2024 16:52	118.87	FO	Fire detection and extinguishing system B
775	Newman 6 (3)	4/5/2024 8:07	4/6/2024 17:07	33.00	FO	480-volt circuit breakers
776	Newman 6 (3)	4/23/2024 7:24	4/23/2024 9:56	2.53	FO	AC Protection devices
777	Newman 6 (3)	5/18/2024 20:55	5/19/2024 15:47	18.87	MO	Other economic problems
778	Newman 6 (3)	6/23/2024 21:00	6/25/2024 14:18	41.30	MO	Other miscellaneous auxiliary system problems
779	Newman 6 (3)	7/26/2024 21:48	7/28/2024 18:30	44.70	MO	Inlet air evaporative coolers B
780	Newman 6 (3)	9/17/2024 19:05	9/18/2024 6:00	10.92	FO	Instrument air compressors
781	Palo Verde 1	10/10/2020 9:30	12/3/2020 23:59	1310.48	PO	Normal Refueling outage
782	Palo Verde 1	4/9/2022 0:00	5/9/2022 11:13	731.22	PO	Normal Refueling outage
783	Palo Verde 1	5/9/2022 11:13	5/14/2022 3:16	112.05	PO	Normal refueling outage extension
784	Palo Verde 1	4/8/2023 21:44	4/14/2023 11:38	133.90	FO	Hydraulic system pumps
785	Palo Verde 1	10/7/2023 0:00	11/11/2023 11:30	851.50	PO	Normal Refueling outage
786	Palo Verde 1	11/11/2023 11:30	11/11/2023 22:47	11.28	PO	Normal refueling outage extension
787	Palo Verde 2	5/19/2021 3:15	5/22/2021 8:32	77.28	FO	Reactor trip system including sensors, logic, and actuators (includes spurious trips but not valid trips)
788	Palo Verde 2	10/9/2021 0:00	11/12/2021 0:58	816.97	PO	Normal Refueling outage
789	Palo Verde 2	1/24/2022 16:31	2/6/2022 3:30	298.98	MO	High pressure heater tube leaks
790	Palo Verde 2	4/8/2023 0:00	5/13/2023 5:01	845.02	PO	Normal Refueling outage
791	Palo Verde 2	5/22/2023 3:58	5/29/2023 15:20	179.37	MO	Other feedwater valves
792	Palo Verde 2	6/2/2023 4:05	6/4/2023 11:29	55.40	FO	Other feedwater valves
793	Palo Verde 3 (3)	4/9/2021 20:30	5/22/2021 8:32	1020.03	PO	Normal Refueling outage
794	Palo Verde 3 (3)	12/6/2021 12:03	12/10/2021 4:48	88.75	FO	Control rod drive power supplies
795	Palo Verde 3 (3)	10/7/2022 23:57	11/10/2022 9:52	801.92	PO	Normal Refueling outage
796	Palo Verde 3 (3)	11/15/2022 13:03	11/16/2022 11:09	22.10	FO	Other turbine instrument and control problems
797	Palo Verde 3 (3)	8/2/2023 4:59	8/3/2023 0:24	19.42	FO	Control valves
798	Palo Verde 3 (3)	4/6/2024 0:00	5/12/2024 0:00	864.00	PO	Normal Refueling outage
799	Rio Grande 6 (3)	6/29/2021 7:00	7/1/2021 12:00	53.00	MO	Condenser tube cleaning system including debris filter
800	Rio Grande 6 (3)	7/27/2021 7:00	7/28/2021 14:29	31.48	MO	Generator voltage control

EL PASO ELECTRIC COMPANY

Amended Filing

2026 NEW MEXICO RATE CASE FILING

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PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
801	Rio Grande 6 (3)	10/28/2021 12:25	10/29/2021 17:23	28.97	FO	Other turbine instrument and control problems
802	Rio Grande 6 (3)	3/5/2022 0:00	3/30/2022 10:09	610.15	PO	Inspection F
803	Rio Grande 6 (3)	4/13/2022 7:00	4/14/2022 8:40	25.67	MO	Other miscellaneous boiler air and gas system problems
804	Rio Grande 6 (3)	5/12/2022 23:04	5/13/2022 16:16	17.20	FO	Circulating water piping
805	Rio Grande 6 (3)	6/23/2022 21:25	6/30/2022 0:00	146.58	FO	Exciter field rheostat
806	Rio Grande 6 (3)	1/24/2023 7:00	1/27/2023 11:30	76.50	PO	Other miscellaneous external problems
807	Rio Grande 6 (3)	3/17/2023 13:12	3/18/2023 15:00	25.80	FO	Condenser tube leaks
808	Rio Grande 6 (3)	3/20/2023 15:41	4/3/2023 17:45	338.07	FO	Waterwall (Furnace wall)
809	Rio Grande 6 (3)	4/23/2023 20:40	4/24/2023 17:58	21.30	FO	Feedwater regulating (boiler level control) valve
810	Rio Grande 6 (3)	5/16/2023 20:00	5/18/2023 16:30	44.50	MO	Condenser tube leaks
811	Rio Grande 6 (3)	5/26/2023 23:14	5/27/2023 18:00	18.77	MO	Closed cooling water piping
812	Rio Grande 6 (3)	8/24/2023 17:59	8/25/2023 8:00	14.02	FO	Boiler; miscellaneous
813	Rio Grande 6 (3)	11/26/2023 0:00	11/30/2023 23:59	119.98	PO	Main steam piping up to turbine stop valves
814	Rio Grande 6 (3)	12/1/2023 0:00	12/31/2023 23:59	743.98	PO	Main steam piping up to turbine stop valves
815	Rio Grande 6 (3)	1/1/2024 0:00	1/3/2024 15:30	63.50	PO	Balance of plant overhaul/outage
816	Rio Grande 6 (3)	4/2/2024 23:00	4/25/2024 12:51	541.85	FO	Operator error
817	Rio Grande 6 (3)	4/26/2024 10:17	6/6/2024 17:51	991.57	FO	Operator error
818	Rio Grande 6 (3)	6/14/2024 17:16	6/28/2024 8:58	327.70	FO	Exciter commutator and brushes
819	Rio Grande 7	12/14/2020 7:00	12/18/2020 10:13	99.22	MO	Second reheater
820	Rio Grande 7	1/4/2021 8:00	1/18/2021 15:40	343.67	MO	Station service startup transformer
821	Rio Grande 7	1/22/2021 21:56	1/25/2021 2:02	52.10	FO	Circulating water piping
822	Rio Grande 7	2/6/2021 8:00	3/1/2021 13:31	557.52	MO	Boiler Inspections scheduled or routine
823	Rio Grande 7	3/16/2021 23:28	3/19/2021 3:45	52.28	MO	Main steam relief/safety valves off superheater
824	Rio Grande 7	4/6/2021 10:58	4/9/2021 23:34	84.60	FO	Economizer
825	Rio Grande 7	4/15/2021 8:18	4/15/2021 11:07	2.82	FO	Forced draft fan controls
826	Rio Grande 7	4/23/2021 22:01	4/26/2021 8:12	58.18	MO	Other boiler tube leaks
827	Rio Grande 7	5/10/2021 8:24	5/10/2021 12:46	4.37	FO	Forced draft fan controls
828	Rio Grande 7	5/13/2021 8:02	5/13/2021 12:26	4.40	FO	Forced draft fan controls
829	Rio Grande 7	6/25/2021 20:46	6/30/2021 22:28	121.70	MO	Boiler; miscellaneous
830	Rio Grande 7	10/31/2021 10:43	10/31/2021 14:34	3.85	FO	Turbine trip devices (including instruments)
831	Rio Grande 7	11/4/2021 21:52	11/11/2021 6:18	152.43	FO	Second superheater
832	Rio Grande 7	2/7/2022 23:16	2/12/2022 14:30	111.23	FO	Economizer
833	Rio Grande 7	3/11/2022 7:57	3/20/2022 14:04	222.12	MO	First reheater
834	Rio Grande 7	4/8/2022 21:23	5/12/2022 3:44	798.35	PO	Boiler Inspections scheduled or routine
835	Rio Grande 7	5/19/2022 20:15	5/23/2022 1:36	77.35	MO	Refractory and insulation
836	Rio Grande 7	5/23/2022 4:22	5/23/2022 12:27	8.08	FO	Combined intercept valves
837	Rio Grande 7	7/10/2022 15:16	7/10/2022 16:48	1.53	FO	Boiler; miscellaneous
838	Rio Grande 7	7/22/2022 22:46	7/26/2022 4:16	77.50	PO	Other miscellaneous steam turbine problems
839	Rio Grande 7	8/17/2022 18:04	8/17/2022 18:30	0.43	FO	Generator Voltage Supply System
840	Rio Grande 7	8/19/2022 15:19	8/24/2022 14:23	119.07	FO	Oil burner piping and valves
841	Rio Grande 7	2/3/2023 11:00	3/8/2023 7:00	788.00	PO	Boiler Inspections scheduled or routine
842	Rio Grande 7	3/8/2023 15:00	3/29/2023 17:27	506.45	PO	Other miscellaneous generator problems
843	Rio Grande 7	4/3/2023 21:11	4/4/2023 12:56	15.75	MO	Circulating water piping
844	Rio Grande 7	5/1/2023 18:37	5/4/2023 22:35	75.97	MO	Circulating water piping
845	Rio Grande 7	5/26/2023 22:08	5/27/2023 18:00	19.87	MO	Closed cooling water piping
846	Rio Grande 7	6/6/2023 15:54	6/10/2023 5:13	85.32	FO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
847	Rio Grande 7	7/21/2023 19:56	7/24/2023 8:07	60.18	FO	Refractory and insulation
848	Rio Grande 7	11/9/2023 14:30	11/15/2023 14:59	144.48	FO	Turbine governing system
849	Rio Grande 7	11/16/2023 8:55	11/26/2023 0:00	231.08	PO	Main steam piping up to turbine stop valves
850	Rio Grande 7	12/1/2023 0:00	12/31/2023 23:59	743.98	PO	Main steam piping up to turbine stop valves

EL PASO ELECTRIC COMPANY

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PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
851	Rio Grande 7	1/1/2024 0:00	1/3/2024 15:30	63.50	PO	Balance of plant overhaul/outage
852	Rio Grande 7	3/14/2024 9:21	3/16/2024 21:37	60.27	FO	Economizer
853	Rio Grande 7	3/20/2024 9:43	3/20/2024 11:02	1.32	FO	Combustion/steam condition controls
854	Rio Grande 7	5/15/2024 22:09	5/22/2024 0:34	146.42	MO	Refractory and insulation
855	Rio Grande 7	7/14/2024 18:16	7/17/2024 12:19	66.05	MO	Economizer
856	Rio Grande 8	10/9/2020 22:57	10/12/2020 5:47	54.83	FO	Second superheater
857	Rio Grande 8	10/29/2020 22:15	11/8/2020 1:19	219.07	MO	Refractory and insulation
858	Rio Grande 8	12/4/2020 13:10	12/5/2020 22:33	33.38	FO	Condenser tube leaks
859	Rio Grande 8	2/14/2021 17:23	2/14/2021 19:32	2.15	FO	Other boiler instrumentation and control problems
860	Rio Grande 8	3/19/2021 21:44	4/16/2021 21:08	671.40	PO	Boiler Inspections scheduled or routine
861	Rio Grande 8	4/27/2021 10:19	4/27/2021 10:30	0.18	FO	Volt circuit breakers
862	Rio Grande 8	7/27/2021 7:10	7/27/2021 8:02	0.87	FO	Generator voltage control
863	Rio Grande 8	11/12/2021 20:01	6/13/2022 8:30	5100.48	PO	Major turbine overhaul
864	Rio Grande 8	6/16/2022 15:35	6/16/2022 19:57	4.37	FO	Intercept valves
865	Rio Grande 8	6/16/2022 21:20	6/17/2022 3:00	5.67	FO	Volt circuit breakers
866	Rio Grande 8	6/17/2022 5:36	6/17/2022 6:05	0.48	FO	Emergency generator trip devices
867	Rio Grande 8	6/24/2022 22:15	6/26/2022 14:59	40.73	FO	Circulating water piping
868	Rio Grande 8	6/27/2022 21:07	6/30/2022 23:59	74.87	FO	Circulating water piping
869	Rio Grande 8	7/1/2022 0:00	7/4/2022 7:36	79.60	FO	Circulating water piping
870	Rio Grande 8	7/5/2022 8:38	7/6/2022 3:19	18.68	FO	Condenser tube leaks
871	Rio Grande 8	7/9/2022 5:56	7/9/2022 7:12	1.27	FO	Air cooled condenser pumps
872	Rio Grande 8	7/9/2022 11:53	7/9/2022 12:48	0.92	FO	Boiler; miscellaneous
873	Rio Grande 8	7/9/2022 14:29	7/9/2022 16:11	1.70	FO	Boiler; miscellaneous
874	Rio Grande 8	7/9/2022 16:30	7/9/2022 17:02	0.53	FO	Boiler; miscellaneous
875	Rio Grande 8	7/9/2022 17:55	7/9/2022 18:30	0.58	FO	Boiler; miscellaneous
876	Rio Grande 8	7/10/2022 10:09	7/10/2022 12:43	2.57	FO	Boiler; miscellaneous
877	Rio Grande 8	9/16/2022 21:50	9/19/2022 1:52	52.03	MO	Condenser tube leaks
878	Rio Grande 8	9/20/2022 20:08	9/21/2022 14:31	18.38	FO	Other burner problems
879	Rio Grande 8	9/24/2022 20:33	9/26/2022 4:31	31.97	FO	Condenser tube leaks
880	Rio Grande 8	9/26/2022 6:53	9/26/2022 7:28	0.58	FO	Other burner problems
881	Rio Grande 8	10/10/2022 7:00	12/12/2022 0:01	1505.02	PO	Intercept valves
882	Rio Grande 8	1/13/2023 23:21	1/31/2023 23:59	432.63	PO	Inspection
883	Rio Grande 8	2/1/2023 0:00	2/4/2023 15:55	87.92	PO	Inspection
884	Rio Grande 8	2/15/2023 14:59	2/15/2023 19:03	4.07	FO	Burner management system
885	Rio Grande 8	2/16/2023 9:07	2/16/2023 15:03	5.93	FO	Steam Turbine Control System logic problems
886	Rio Grande 8	2/16/2023 19:29	2/17/2023 14:13	18.73	FO	Steam Turbine Control System logic problems
887	Rio Grande 8	2/21/2023 8:02	2/21/2023 9:10	1.13	FO	Other miscellaneous boiler air and gas system problems
888	Rio Grande 8	3/7/2023 22:08	3/11/2023 12:45	86.62	MO	Other miscellaneous boiler air and gas system problems
889	Rio Grande 8	3/14/2023 20:44	3/16/2023 16:30	43.77	FO	Other miscellaneous steam turbine problems
890	Rio Grande 8	3/25/2023 0:00	3/25/2023 15:43	15.72	FO	Other boiler instrumentation and control problems
891	Rio Grande 8	4/11/2023 6:34	4/12/2023 6:56	24.37	FO	Transmission equipment at the 1st substation)
892	Rio Grande 8	5/5/2023 5:01	5/8/2023 2:01	69.00	MO	Transmission equipment at the 1st substation)
893	Rio Grande 8	6/6/2023 15:57	6/10/2023 5:13	85.27	FO	Lack of fuel: Physical failures of fuel supply or delivery/transportation of fuel
894	Rio Grande 8	7/1/2023 17:22	7/6/2023 12:56	115.57	FO	Waterwall (Furnace wall)
895	Rio Grande 8	7/8/2023 12:41	7/8/2023 13:42	1.02	FO	Gas burner piping and valves
896	Rio Grande 8	7/8/2023 14:15	7/8/2023 15:16	1.02	FO	Gas burner piping and valves
897	Rio Grande 8	7/10/2023 19:47	7/11/2023 0:36	4.82	FO	Boiler; miscellaneous
898	Rio Grande 8	8/14/2023 20:00	8/18/2023 15:20	91.33	FO	Other miscellaneous boiler tube problems
899	Rio Grande 8	10/10/2023 15:48	10/15/2023 0:25	104.62	FO	Turbine governing system
900	Rio Grande 8	11/9/2023 21:54	11/12/2023 17:24	67.50	FO	Miscellaneous drain and vent valves

EL PASO ELECTRIC COMPANY

2026 NEW MEXICO RATE CASE FILING

Amended Filing

SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT

SPONSOR: JEFF HUGHES/VICTOR MARTINEZ

PREPARER: KARA RANDLE

FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
901	Rio Grande 8	12/21/2023 4:02	12/22/2023 12:58	32.93	FO	Volt circuit breakers
902	Rio Grande 8	12/22/2023 14:52	12/22/2023 15:42	0.83	FO	Feedwater regulating (boiler level control) valve
903	Rio Grande 8	12/22/2023 18:20	12/28/2023 8:18	133.97	FO	Feedwater regulating (boiler level control) valve
904	Rio Grande 8	1/7/2024 22:00	1/21/2024 10:00	324.00	PO	Main transformer
905	Rio Grande 8	3/19/2024 21:03	3/31/2024 23:59	290.93	PO	Balance of plant overhaul/outage
906	Rio Grande 8	4/1/2024 0:00	5/1/2024 9:46	729.77	PO	Balance of plant overhaul/outage
907	Rio Grande 8	5/1/2024 10:43	5/1/2024 22:10	11.45	FO	Automatic turbine control systems - digital control and monitoring
908	Rio Grande 8	5/14/2024 13:45	5/14/2024 14:32	0.78	FO	Feedwater controls (report local controls --- feedwater pump; feedwater
909	Rio Grande 8	5/27/2024 17:32	5/28/2024 20:36	27.07	FO	Automatic turbine control systems - digital control and monitoring
910	Rio Grande 8	5/28/2024 22:58	6/5/2024 7:22	176.40	FO	Automatic turbine control systems - digital control and monitoring
911	Rio Grande 8	6/10/2024 2:05	6/10/2024 4:03	1.97	FO	Forced draft fan controls
912	Rio Grande 8	6/11/2024 8:00	6/11/2024 18:04	10.07	FO	Forced draft fan controls
913	Rio Grande 8	6/11/2024 18:22	6/11/2024 18:40	0.30	FO	Automatic turbine control systems - digital control and monitoring
914	Rio Grande 8	7/12/2024 16:17	7/12/2024 17:09	0.87	FO	Burner management system
915	Rio Grande 8	8/8/2024 21:25	8/8/2024 22:04	0.65	FO	Other turbine instrument and control problems
916	Rio Grande 8	8/21/2024 20:28	8/22/2024 8:07	11.65	FO	Other turbine instrument and control problems
917	Rio Grande 8	8/26/2024 20:38	8/26/2024 21:11	0.55	FO	Other turbine instrument and control problems
918	Rio Grande 8	8/28/2024 14:28	8/28/2024 15:02	0.57	FO	Other turbine instrument and control problems
919	Rio Grande 8	8/28/2024 15:53	8/28/2024 16:34	0.68	FO	Other turbine instrument and control problems
920	Rio Grande 8	8/29/2024 1:46	8/29/2024 11:40	9.90	FO	Other turbine instrument and control problems
921	Rio Grande 8	9/20/2024 21:06	9/22/2024 20:03	46.95	PO	Condenser tube leaks
922	Rio Grande 8	9/22/2024 22:42	9/23/2024 7:42	9.00	FO	Feedwater regulating (boiler level control) valve
923	Rio Grande 9	1/1/2021 0:00	3/4/2021 15:30	1503.50	MO	Hydraulic oil system piping/valves
924	Rio Grande 9	3/4/2021 18:15	3/5/2021 11:10	16.92	MO	Hydraulic oil system piping/valves
925	Rio Grande 9	3/5/2021 14:39	3/11/2021 13:00	142.35	MO	Hydraulic oil system piping/valves
926	Rio Grande 9	3/18/2021 7:00	3/18/2021 11:45	4.75	MO	Boroscope inspection A
927	Rio Grande 9	3/24/2021 18:50	3/25/2021 16:00	21.17	FO	Hydraulic oil system piping/valves
928	Rio Grande 9	3/29/2021 14:00	3/31/2021 14:00	48.00	FO	Hydraulic oil system piping/valves
929	Rio Grande 9	4/28/2021 7:52	4/28/2021 13:30	5.63	MO	Miscellaneous plant auxiliary process and services instrumentation and controls
930	Rio Grande 9	5/10/2021 8:00	5/17/2021 14:00	174.00	MO	High pressure blades/buckets C
931	Rio Grande 9	5/18/2021 6:35	5/19/2021 9:45	27.17	MO	Fire detection and extinguishing system A
932	Rio Grande 9	6/6/2021 14:40	6/6/2021 22:00	7.33	FO	Intercoolers A
933	Rio Grande 9	6/10/2021 7:00	6/10/2021 13:53	6.88	FO	Lube oil system A
934	Rio Grande 9	6/14/2021 8:48	6/14/2021 13:40	4.87	FO	Cooling water system A
935	Rio Grande 9	8/21/2021 10:53	8/22/2021 0:05	13.20	FO	Water injection system (Jet Engine)
936	Rio Grande 9	10/1/2021 7:00	10/2/2021 15:19	32.32	MO	Boroscope inspection A
937	Rio Grande 9	10/13/2021 8:30	10/13/2021 10:39	2.15	MO	Closed cooling water pumps
938	Rio Grande 9	12/7/2021 8:00	12/7/2021 11:13	3.22	MO	Air cooling system
939	Rio Grande 9	12/8/2021 8:00	12/8/2021 9:35	1.58	MO	Cooling and seal air system A
940	Rio Grande 9	12/21/2021 7:00	12/21/2021 10:10	3.17	MO	SCR (Selective Catalytic Reduction)NOx Catalyst support material
941	Rio Grande 9	1/21/2022 7:28	1/21/2022 8:01	0.55	MO	Air cooling system
942	Rio Grande 9	1/25/2022 5:47	1/25/2022 10:20	4.55	FO	Operator error
943	Rio Grande 9	2/3/2022 4:49	2/3/2022 6:52	2.05	FO	Fuel Gas Compressor Controls and Instrumentation
944	Rio Grande 9	2/3/2022 6:53	2/3/2022 7:07	0.23	FO	Fuel Gas Compressor other
945	Rio Grande 9	2/6/2022 9:40	2/28/2022 15:06	533.43	PO	Gas turbine exchange
946	Rio Grande 9	3/2/2022 16:10	3/2/2022 17:43	1.55	FO	Gas fuel system B
947	Rio Grande 9	3/2/2022 17:54	3/3/2022 10:46	16.87	PO	Gas fuel system B
948	Rio Grande 9	3/3/2022 21:13	3/4/2022 11:30	14.28	PO	Gas fuel system B
949	Rio Grande 9	3/10/2022 10:00	3/10/2022 11:00	1.00	MO	Lube oil system general
950	Rio Grande 9	3/17/2022 7:32	3/18/2022 19:24	35.87	MO	AC Circuit breakers

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-7(a): SCHEDULED MAINTENANCE BY UNIT
 SPONSOR: JEFF HUGHES/VICTOR MARTINEZ
 PREPARER: KARA RANDLE
 FOR YEARS OCTOBER 1, 2020 THROUGH SEPTEMBER 30, 2024

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
951	Rio Grande 9	4/7/2022 7:00	4/7/2022 13:55	6.92	MO	Gas Turbine Control System logic problems
952	Rio Grande 9	4/12/2022 5:50	4/12/2022 7:22	1.53	MO	General unit inspection A
953	Rio Grande 9	4/18/2022 15:04	4/18/2022 15:43	0.65	FO	PLC (Programmable Logic Controller) hardware problems including card failure
954	Rio Grande 9	4/18/2022 16:12	4/18/2022 17:33	1.35	FO	PLC (Programmable Logic Controller) hardware problems including card failure
955	Rio Grande 9	4/26/2022 7:48	4/26/2022 10:56	3.13	MO	Air cooling system
956	Rio Grande 9	4/29/2022 6:40	4/29/2022 10:40	4.00	MO	Air cooling system
957	Rio Grande 9	5/4/2022 7:00	5/4/2022 9:30	2.50	MO	Other miscellaneous generator problems
958	Rio Grande 9	5/26/2022 6:00	5/26/2022 15:22	9.37	MO	Low pressure nozzles/vanes B
959	Rio Grande 9	6/12/2022 11:34	6/12/2022 16:16	4.70	FO	Controls and instrumentation B
960	Rio Grande 9	6/21/2022 6:00	6/21/2022 15:00	9.00	MO	Reduction gear B
961	Rio Grande 9	7/11/2022 9:05	7/12/2022 18:17	33.20	FO	Other miscellaneous generator problems
962	Rio Grande 9	7/30/2022 21:51	7/30/2022 22:34	0.72	FO	Other miscellaneous auxiliary system problems
963	Rio Grande 9	8/11/2022 0:09	8/11/2022 0:27	0.30	FO	Other SCR (Selective Catalytic Reduction) NOx problems
964	Rio Grande 9	10/7/2022 7:00	10/7/2022 19:00	12.00	MO	Other economic problems
965	Rio Grande 9	11/8/2022 7:00	11/8/2022 14:03	7.05	MO	Other miscellaneous balance of plant problems
966	Rio Grande 9	11/29/2022 8:00	11/29/2022 11:50	3.83	MO	General unit inspection B
967	Rio Grande 9	11/29/2022 14:49	11/29/2022 16:17	1.47	FO	Controls and instrumentation B
968	Rio Grande 9	2/15/2023 12:55	2/18/2023 13:05	72.17	FO	Stator; General
969	Rio Grande 9	3/1/2023 8:00	3/31/2023 23:59	735.98	PO	General unit inspection A
970	Rio Grande 9	4/1/2023 0:00	4/3/2023 13:41	61.68	PO	General unit inspection A
971	Rio Grande 9	4/5/2023 20:11	4/6/2023 17:22	21.18	FO	Gas fuel system B
972	Rio Grande 9	4/19/2023 16:15	4/19/2023 19:15	3.00	MO	Fuel Gas Compressor and Motors
973	Rio Grande 9	4/21/2023 8:00	4/21/2023 9:00	1.00	MO	Other miscellaneous balance of plant problems
974	Rio Grande 9	5/11/2023 8:00	5/11/2023 15:00	7.00	MO	Fuel Gas Compressor Controls and Instrumentation
975	Rio Grande 9	6/28/2023 9:24	6/28/2023 12:55	3.52	FO	Other fire protection system problems
976	Rio Grande 9	7/19/2023 11:00	7/19/2023 12:50	1.83	FO	Other miscellaneous external problems
977	Rio Grande 9	7/22/2023 3:00	7/22/2023 9:58	6.97	FO	NOx water injection system including pumps
978	Rio Grande 9	11/28/2023 6:22	11/28/2023 16:02	9.67	FO	Fire protection system instrumentation and controls
979	Rio Grande 9	11/28/2023 20:34	11/29/2023 12:45	16.18	FO	Fire protection system instrumentation and controls
980	Rio Grande 9	2/24/2024 7:00	3/31/2024 23:59	880.98	PO	Balance of plant overhaul/outage
981	Rio Grande 9	4/1/2024 0:01	4/1/2024 15:58	15.95	FO	Fire protection system instrumentation and controls
982	Rio Grande 9	4/1/2024 18:21	4/2/2024 11:13	16.87	FO	Transmission system problems other than catastrophes (do not inc
983	Rio Grande 9	4/15/2024 8:25	4/15/2024 10:28	2.05	FO	Fuel Gas Compressor Controls and Instrumentation
984	Rio Grande 9	4/20/2024 16:31	4/22/2024 17:35	49.07	FO	Hydraulic oil system B
985	Rio Grande 9	4/30/2024 0:01	5/10/2024 14:30	254.48	FO	Other low pressure problems B
986	Rio Grande 9	9/14/2024 15:46	9/14/2024 18:00	2.23	FO	Closed cooling water pumps
987	Rio Grande 9	9/16/2024 5:00	9/25/2024 14:22	225.37	PO	Engine exchange
988	Rio Grande 9	9/25/2024 15:05	9/27/2024 7:20	40.25	PO	Engine exchange
Outage Type		Description				
PO		Planned Outage				
FO		Forced Outage				
MO		Maintenance Outage				

EPE Notes:

- (1) Reason for outage is defined by NERC Generating Availability Data System (GADS)
- (2) For more details, refer to P-7(a) and the direct testimony of Jeff Hughes
- (3) Palo Verde Unit 3, Rio Grande Unit 6 and Newman Unit 6 are excluded from rate base

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-7(b)1: SCHEDULED MAINTENANCE BY UNIT
SPONSOR: JEFF HUGHES/VICTOR MARTINEZ
PREPARER: KARA RANDLE
FOR THE TEST YEAR PERIOD ENDING SEPTEMBER 30, 2025

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
1	Copper 1	11/7/2024 14:32	11/7/2024 18:00	3.47	FO	Other miscellaneous gas turbine problems
2	Copper 1	11/25/2024 17:03	11/26/2024 16:07	23.07	FO	Other fire protection system problems
3	Copper 1	11/27/2024 17:25	12/31/2024 23:59	822.57	FO	Other fire protection system problems
4	Copper 1	1/1/2025 0:00	1/3/2025 22:00	70.00	FO	Other fire protection system problems
5	Copper 1	1/3/2025 22:00	7/12/2025 7:31	4545.52	PO	Major overhaul
6	Copper 1	7/13/2025 10:00	7/14/2025 12:30	26.50	FO	Other auxiliary system problems A
7	Copper 1	7/15/2025 11:05	7/15/2025 12:46	1.68	FO	High pressure blades/buckets A
8	Copper 1	8/7/2025 13:41	8/7/2025 18:39	4.97	FO	Starting system (including motor) A
9	Montana 1	10/6/2024 11:50	10/7/2024 9:45	21.92	FO	Gas fuel system B
10	Montana 1	10/14/2024 6:00	10/15/2024 7:35	25.58	MO	Boroscope inspection A
11	Montana 1	10/31/2024 10:00	11/3/2024 17:30	79.50	MO	Boroscope inspection A
12	Montana 1	11/6/2024 9:00	11/6/2024 18:55	9.92	MO	Boroscope inspection A
13	Montana 1	11/7/2024 7:00	11/7/2024 15:55	8.92	FO	Other miscellaneous external problems
14	Montana 1	12/3/2024 6:45	12/4/2024 15:20	32.58	PO	Black Start testing
15	Montana 1	12/4/2024 15:20	12/5/2024 16:17	24.95	MO	Fuel piping and valves A
16	Montana 1	12/9/2024 12:00	12/9/2024 14:30	2.50	MO	Boroscope inspection A
17	Montana 1	1/18/2025 17:12	1/19/2025 11:57	18.75	FO	Fuel piping and valves A
18	Montana 1	1/19/2025 12:05	1/20/2025 14:05	26.00	FO	Fuel piping and valves A
19	Montana 1	3/12/2025 16:55	3/13/2025 9:40	16.75	FO	Starting system (including motor) A
20	Montana 1	3/17/2025 7:00	4/5/2025 19:00	468.00	PO	General unit inspection A
21	Montana 1	4/5/2025 19:00	4/9/2025 16:00	93.00	PO	DCS (Distributive Control Systems) - upgrades
22	Montana 1	4/16/2025 8:00	4/16/2025 9:15	1.25	FO	Maintenance procedure error
23	Montana 1	5/5/2025 11:00	5/5/2025 14:40	3.67	FO	Other SCR (Selective Catalytic Reduction) NOx problems
24	Montana 1	6/7/2025 15:15	6/7/2025 20:04	4.82	FO	Starting system (including motor) A
25	Montana 2	10/7/24 6:15	10/7/24 13:25	7.17	MO	Fuel piping and valves A
26	Montana 2	10/18/2024 7:00	10/22/2024 14:00	103.00	MO	Fuel piping and valves A
27	Montana 2	11/4/2024 18:37	11/6/2024 12:45	42.13	FO	Fuel piping and valves A
28	Montana 2	12/2/2024 11:04	12/2/2024 11:24	0.33	FO	Water injection system (Jet Engine)
29	Montana 2	12/3/2024 6:45	12/4/2024 15:20	32.58	PO	Black Start testing
30	Montana 2	12/12/2024 7:00	12/13/2024 17:20	34.33	PO	Black Start testing
31	Montana 2	3/24/2025 7:00	4/2/2025 7:00	216.00	PO	General unit inspection A
32	Montana 2	4/2/2025 7:00	4/9/2025 17:00	178.00	PO	DCS (Distributive Control Systems) - upgrades
33	Montana 2	4/9/2025 17:00	4/11/2025 15:52	46.87	PO	General unit inspection A
34	Montana 2	4/16/2025 8:00	4/16/2025 9:15	1.25	FO	Maintenance procedure error
35	Montana 2	6/6/2025 10:27	6/6/2025 11:18	0.85	FO	Other miscellaneous balance of plant problems
36	Montana 2	8/1/2025 0:00	8/6/2025 18:17	138.28	FO	Fuel piping and valves A
37	Montana 3	10/16/2024 7:00	10/17/2024 17:45	34.75	MO	Boroscope inspection A
38	Montana 3	11/3/2024 12:00	11/8/2024 15:30	123.50	MO	480-volt circuit breakers
39	Montana 3	11/11/2024 0:00	12/7/2024 12:36	636.60	PO	Gas turbine exchange
40	Montana 3	12/31/2024 0:00	12/31/2024 15:49	15.82	FO	Fire detection and extinguishing system B
41	Montana 3	1/1/2025 0:00	1/2/2025 10:20	34.33	FO	Fire detection and extinguishing system B
42	Montana 3	3/31/2025 8:15	3/31/2025 17:51	9.60	FO	Hydraulic oil system A
43	Montana 3	4/7/2025 7:00	4/9/2025 18:46	59.77	PO	DCS (Distributive Control Systems) - upgrades
44	Montana 3	4/14/2025 0:01	6/30/2025 8:40	1856.65	PO	General unit inspection A
45	Montana 3	6/30/2025 10:07	6/30/2025 14:34	4.45	MO	Lube oil system A
46	Montana 3	7/1/2025 0:00	7/1/2025 6:41	6.68	PO	Lube oil system A
47	Montana 3	7/1/2025 6:42	7/1/2025 9:34	2.87	FO	Low pressure compressor bleed valves
48	Montana 4	11/3/2024 12:00	11/8/2024 15:30	123.50	MO	480-volt circuit breakers
49	Montana 4	12/3/2024 6:45	12/4/2024 15:20	32.58	PO	Black Start testing
50	Montana 4	2/13/2025 9:30	2/13/2025 16:30	7.00	FO	Starting system (including motor) A
51	Montana 4	4/7/2025 7:00	4/10/2025 10:51	75.85	PO	DCS (Distributive Control Systems) - upgrades
52	Montana 4	4/16/2025 8:00	4/16/2025 9:15	1.25	FO	Maintenance procedure error
53	Montana 4	4/21/2025 7:00	5/18/2025 13:17	654.28	PO	General unit inspection A
54	Montana 4	6/30/2025 10:07	6/30/2025 12:51	2.73	PO	General unit inspection A
55	Montana 4	7/2/2025 2:00	7/2/2025 17:00	15.00	MO	Fuel nozzles/vanes B
56	Montana 4	9/19/2025 7:00	9/19/2025 16:05	9.08	MO	Gas turbine vibration
57	Montana 4	9/21/2025 7:00	9/21/2025 10:24	3.40	MO	Gas turbine vibration
58	Montana 4	9/21/2025 12:40	9/21/2025 15:12	2.53	MO	Gas turbine vibration
59	Newman 1	10/1/2024 0:00	12/31/2024 23:59	2207.98	FO	Circulating water pump motors
60	Newman 1	1/1/2025 0:00	4/18/2025 20:00	2588.00	FO	Circulating water pump motors

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SCHEDULE P-7(b)1: SCHEDULED MAINTENANCE BY UNIT
SPONSOR: JEFF HUGHES/VICTOR MARTINEZ
PREPARER: KARA RANDLE
FOR THE TEST YEAR PERIOD ENDING SEPTEMBER 30, 2025

Amended Filing

Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
61	Newman 1	4/18/2025 20:00	6/30/2025 23:59	1755.98	PO	Major overhaul
62	Newman 1	7/1/2025 0:00	10/31/2025 23:59	2951.98	PO	Cooling Tower Overhaul
63	Newman 2	10/18/2024 10:53	10/21/2024 19:11	80.30	FO	Other high pressure turbine problems
64	Newman 2	1/8/2025 12:41	1/8/2025 18:43	6.03	FO	Other voltage system protection devices
65	Newman 2	2/10/2025 15:33	3/20/2025 4:26	900.88	FO	Station service startup transformer
66	Newman 2	3/20/2025 7:10	3/20/2025 8:22	1.20	FO	Other miscellaneous auxiliary system problems
67	Newman 2	3/24/2025 2:00	3/25/2025 6:22	28.37	FO	Condenser tube leaks
68	Newman 2	4/11/2025 23:02	5/16/2025 4:44	821.70	PO	Balance of plant overhaul/outage
69	Newman 2	5/20/2025 9:30	5/20/2025 12:06	2.60	FO	Generator output breaker
70	Newman 2	5/20/2025 16:04	5/22/2025 6:26	38.37	FO	Other miscellaneous balance of plant problems
71	Newman 2	5/22/2025 7:53	5/22/2025 12:34	4.68	FO	Other miscellaneous balance of plant problems
72	Newman 2	5/29/2025 16:50	6/12/2025 13:18	332.47	FO	Other boiler tube leaks
73	Newman 2	6/12/2025 13:35	6/14/2025 19:45	54.17	FO	Steam generating tubes between steam drum and mud drum
74	Newman 2	6/14/2025 19:58	6/14/2025 20:37	0.65	FO	Loss of vacuum not attributable to a particular component such a
75	Newman 2	6/14/2025 20:54	6/14/2025 22:37	1.72	FO	Loss of vacuum not attributable to a particular component such a
76	Newman 2	6/30/2025 15:51	6/30/2025 23:59	8.13	FO	Other main steam system problems
77	Newman 2	7/1/2025 0:00	7/6/2025 16:27	136.45	FO	Other main steam valves (including vent and drain valves but not
78	Newman 2	7/6/2025 16:30	7/7/2025 5:28	12.97	FO	Inner casing C
79	Newman 2	7/8/2025 18:28	7/9/2025 16:08	21.67	FO	Condenser tube leaks
80	Newman 2	7/9/2025 16:10	7/9/2025 17:27	1.28	FO	Control valves
81	Newman 2	7/9/2025 17:58	7/9/2025 19:06	1.13	FO	Loss of vacuum not attributable to a particular component such a
82	Newman 2	7/9/2025 20:47	7/9/2025 21:56	1.15	FO	Turbine trip devices (including instruments)
83	Newman 2	7/13/2025 8:51	7/13/2025 19:58	11.12	FO	Condensate system controls and instrumentation (not hotwell leve
84	Newman 2	7/13/2025 19:59	7/14/2025 10:55	14.93	FO	Other miscellaneous balance of plant problems
85	Newman 2	7/14/2025 12:56	7/14/2025 14:41	1.75	FO	Loss of vacuum not attributable to a particular component such a
86	Newman 2	7/14/2025 14:45	7/14/2025 18:42	3.95	FO	Turbine trip devices (including instruments)
87	Newman 2	7/25/2025 13:34	7/25/2025 19:23	5.82	FO	Other miscellaneous boiler air and gas system problems
88	Newman 2	8/8/2025 19:25	8/14/2025 9:49	134.40	FO	Other miscellaneous piping system problems
89	Newman 2	8/25/2025 6:40	8/25/2025 9:22	2.70	FO	Other miscellaneous boiler air and gas system problems
90	Newman 2	8/25/2025 9:27	8/25/2025 17:08	7.68	FO	Other miscellaneous external problems
91	Newman 2	9/18/2025 7:05	9/21/2025 5:21	70.27	FO	Blowdown system controls / instrumentation
92	Newman 2	9/21/2025 10:31	9/21/2025 20:36	10.08	FO	Miscellaneous plant auxiliary process and services instrumentati
93	Newman 2	9/21/2025 21:05	9/22/2025 2:10	5.08	FO	Loss of vacuum not attributable to a particular component such a
94	Newman 3	11/7/2024 9:20	11/20/2024 11:57	314.62	FO	Miscellaneous mechanical failures
95	Newman 3	12/23/2024 0:00	12/28/2024 20:16	140.27	FO	Miscellaneous mechanical failures
96	Newman 3	12/28/2024 21:55	12/29/2024 0:34	2.65	FO	Boiler drum gage glasses/level indicator
97	Newman 3	12/29/2024 2:23	12/29/2024 9:04	6.68	FO	Boiler drum gage glasses/level indicator
98	Newman 3	12/29/2024 12:59	12/31/2024 23:59	59.00	FO	Other boiler tube leaks
99	Newman 3	1/1/2025 0:00	1/5/2025 7:14	103.23	FO	Waterwall (Furnace wall)
100	Newman 3	4/4/2025 2:32	4/4/2025 22:00	19.47	FO	Other miscellaneous auxiliary system problems
101	Newman 3	4/4/2025 22:00	5/8/2025 1:09	795.15	PO	General inspection
102	Newman 3	5/8/2025 4:24	5/8/2025 14:30	10.10	FO	Other miscellaneous steam turbine problems
103	Newman 3	5/8/2025 17:18	5/8/2025 18:00	0.70	FO	Other miscellaneous balance of plant problems
104	Newman 3	5/9/2025 8:21	5/9/2025 10:13	1.87	FO	Other miscellaneous balance of plant problems
105	Newman 3	6/26/2025 16:20	6/27/2025 13:25	21.08	FO	Other boiler tube leaks
106	Newman 3	7/6/2025 6:57	7/6/2025 18:44	11.78	FO	Gland seal system
107	Newman 3	9/9/2025 2:01	9/9/2025 21:03	19.03	FO	Process computer
108	Newman 3	9/9/2025 21:10	9/10/2025 10:27	13.28	FO	Forced draft fans
109	Newman 4GT1	11/15/2024 10:40	11/15/2024 11:22	0.70	FO	Condenser tube leaks
110	Newman 4GT1	2/9/2025 13:49	3/27/2025 11:29	1101.67	PO	Boroscope inspection A
111	Newman 4GT1	4/4/2025 20:06	4/6/2025 10:44	38.63	FO	Other miscellaneous external problems
112	Newman 4GT1	4/8/2025 10:37	4/9/2025 9:07	22.50	FO	Other fuel system problems B

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PREPARER: KARA RANDLE
FOR THE TEST YEAR PERIOD ENDING SEPTEMBER 30, 2025

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Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
113	Newman 4GT1	4/15/2025 19:55	4/22/2025 9:15	157.33	FO	Exciter drive - shaft
114	Newman 4GT1	4/22/2025 13:59	4/23/2025 11:59	22.00	FO	Exciter drive - shaft
115	Newman 4GT1	7/11/25 23:20	7/18/25 7:15	151.92	MO	HP superheater
116	Newman 4GT1	7/19/2025 8:23	7/20/2025 10:56	26.55	FO	Miscellaneous turbine piping
117	Newman 4GT1	7/23/2025 7:35	7/25/2025 22:30	62.92	FO	Control valves
118	Newman 4GT1	7/26/2025 7:29	7/26/2025 23:13	15.73	FO	Boiler; miscellaneous
119	Newman 4GT1	9/13/2025 14:43	9/13/2025 16:13	1.50	FO	Other fuel system problems B
120	Newman 4GT2	10/1/2024 8:45	10/1/2024 9:15	0.50	FO	Low pressure bearings A
121	Newman 4GT2	10/2/2024 4:48	10/2/2024 5:24	0.60	FO	Low pressure bearings A
122	Newman 4GT2	10/4/2024 19:37	10/10/2024 12:52	137.25	MO	Gas turbine vibration
123	Newman 4GT2	11/15/2024 10:40	11/15/2024 12:24	1.73	FO	Condenser tube leaks
124	Newman 4GT2	12/5/2024 15:38	12/5/2024 19:22	3.73	FO	Other miscellaneous condensing system problems
125	Newman 4GT2	2/9/2025 13:49	3/26/2025 20:06	1086.28	PO	Boroscope inspection A
126	Newman 4GT2	4/4/2025 20:06	4/6/2025 11:24	39.30	FO	Other miscellaneous external problems
127	Newman 4GT2	4/6/2025 13:07	4/6/2025 13:45	0.63	FO	Feedwater controls (report local controls --- feedwater pump
128	Newman 4GT2	4/8/2025 10:37	4/9/2025 9:34	22.95	FO	Other fuel system problems B
129	Newman 4GT2	4/29/2025 9:28	4/29/2025 13:52	4.40	FO	Low pressure bearings A
130	Newman 4GT2	5/3/2025 9:37	5/3/2025 10:12	0.58	FO	Generator vibration (excluding vibration due to failed bearing)
131	Newman 4GT2	5/5/2025 2:49	5/5/2025 3:25	0.60	FO	Vibration of the turbine generator unit
132	Newman 4GT2	5/5/2025 13:59	5/7/2025 19:21	53.37	FO	Vibration of the turbine generator unit
133	Newman 4GT2	5/11/2025 3:40	5/11/2025 4:37	0.95	FO	Vibration of the turbine generator unit
134	Newman 4GT2	5/13/2025 9:24	5/13/2025 10:06	0.70	FO	Vibration of the turbine generator unit
135	Newman 4GT2	5/30/2025 11:45	5/30/2025 23:20	11.58	FO	Vibration of the turbine generator unit
136	Newman 4GT2	5/31/2025 6:09	5/31/2025 6:38	0.48	FO	Vibration of the turbine generator unit
137	Newman 4GT2	6/19/2025 10:43	6/19/2025 12:36	1.88	FO	Vibration of the turbine generator unit
138	Newman 4GT2	6/26/2025 10:33	6/26/2025 12:03	1.50	FO	Vibration of the turbine generator unit
139	Newman 4GT2	6/27/2025 15:19	6/27/2025 16:38	1.32	FO	Vibration of the turbine generator unit
140	Newman 4GT2	6/29/2025 9:05	6/29/2025 13:12	4.12	FO	Vibration of the turbine generator unit
141	Newman 4GT2	7/1/2025 0:33	7/1/2025 14:15	13.70	FO	Low pressure bearings A
142	Newman 4GT2	7/5/2025 7:09	7/5/2025 15:52	8.72	FO	Low pressure bearings A
143	Newman 4GT2	7/6/2025 21:07	7/6/2025 23:40	2.55	FO	Low pressure bearings A
144	Newman 4GT2	7/9/2025 7:11	7/9/2025 7:40	0.48	FO	Low pressure bearings A
145	Newman 4GT2	7/11/2025 20:13	7/11/2025 23:20	3.12	FO	Low pressure bearings A
146	Newman 4GT2	7/11/2025 23:20	7/18/2025 9:33	154.22	MO	Low pressure bearings A
147	Newman 4GT2	7/18/2025 10:11	7/18/2025 12:07	1.93	FO	Low pressure bearings A
148	Newman 4GT2	7/19/2025 8:23	7/20/2025 19:22	34.98	FO	Miscellaneous turbine piping
149	Newman 4GT2	7/20/2025 21:18	7/20/2025 22:39	1.35	FO	Circulating water pumps
150	Newman 4GT2	7/23/2025 7:18	7/25/2025 23:09	63.85	FO	Circulating water pumps
151	Newman 4GT2	8/14/2025 21:00	8/15/2025 14:59	17.98	FO	Other feedwater system problems
152	Newman 4GT2	9/13/2025 14:43	9/13/2025 16:43	2.00	FO	Other fuel system problems B
153	Newman 4ST	10/2/2024 5:06	10/2/2024 5:56	0.83	FO	Low pressure bearings A
154	Newman 4ST	11/15/2024 10:40	11/15/2024 12:57	2.28	FO	Condenser tube leaks
155	Newman 4ST	1/19/2025 20:40	1/19/2025 20:48	0.13	FO	Lube oil pumps A
156	Newman 4ST	2/9/2025 13:45	3/27/2025 12:46	1103.02	PO	Boroscope inspection A
157	Newman 4ST	4/4/2025 20:05	4/7/2025 1:17	53.20	FO	Condenser tube leaks
158	Newman 4ST	4/8/2025 10:37	4/9/2025 17:29	30.87	FO	Other fuel system problems B
159	Newman 4ST	5/17/2025 0:18	5/17/2025 20:08	19.83	FO	Other miscellaneous steam turbine problems
160	Newman 4ST	5/17/2025 22:30	5/18/2025 3:29	4.98	FO	Oil burner piping and valves
161	Newman 4ST	6/26/2025 10:56	6/26/2025 13:11	2.25	FO	HP Drum
162	Newman 4ST	7/5/2025 15:59	7/5/2025 17:01	1.03	FO	Boiler; miscellaneous
163	Newman 4ST	7/9/2025 7:59	7/9/2025 8:10	0.18	FO	HP Drum
164	Newman 4ST	7/11/2025 23:18	7/21/2025 8:01	224.72	MO	Miscellaneous turbine piping
165	Newman 4ST	7/23/2025 7:15	7/26/2025 16:29	81.23	FO	Other miscellaneous boiler air and gas system problems
166	Newman 4ST	8/1/2025 9:55	8/1/2025 12:26	2.52	FO	Loss of vacuum not attributable to a particular component
167	Newman 4ST	9/13/2025 14:43	9/13/2025 18:28	3.75	FO	Gas burner piping and valves
168	Newman 5GT3	11/29/2024 22:01	12/2/2024 16:24	66.38	PO	General unit inspection A
169	Newman 5GT3	12/6/2024 23:06	12/31/2024 23:59	600.88	PO	Major overhaul
170	Newman 5GT3	1/1/2025 0:00	2/7/2025 17:42	905.70	PO	Major overhaul (use for non-specific overhaul only;)

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Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
171	Newman 5GT3	2/7/2025 19:15	2/7/2025 20:19	1.07	PO	Other exhaust problems (including high exhaust system temperature)
172	Newman 5GT3	2/7/2025 20:47	2/8/2025 3:49	7.03	PO	Fuel piping and valves A
173	Newman 5GT3	2/8/2025 4:39	2/8/2025 9:10	4.52	PO	Feedwater pump
174	Newman 5GT3	2/8/2025 9:48	2/8/2025 13:04	3.27	FO	Gas fuel system B
175	Newman 5GT3	2/10/2025 10:27	2/10/2025 12:39	2.20	FO	Other boiler instrumentation and control problems
176	Newman 5GT3	2/12/2025 22:28	2/13/2025 20:19	21.85	MO	Feedwater pump
177	Newman 5GT3	2/13/2025 21:25	2/14/2025 12:43	15.30	FO	Feedwater pump
178	Newman 5GT3	5/18/2025 22:57	6/30/2025 23:59	1033.03	PO	Boroscope inspection A
179	Newman 5GT3	7/1/2025 0:00	7/2/2025 6:36	30.60	MO	Boroscope inspection A
180	Newman 5GT3	7/2/2025 8:08	7/2/2025 14:17	6.15	FO	Gas burner piping and valves
181	Newman 5GT3	7/30/2025 14:36	7/31/2025 23:59	33.38	FO	Condenser tube leaks
182	Newman 5GT3	8/1/2025 0:00	8/1/2025 19:11	19.18	FO	Condenser tube leaks
183	Newman 5GT4	10/13/2024 15:14	10/14/2024 9:26	18.20	FO	Closed cooling water pumps
184	Newman 5GT4	12/6/2024 23:08	12/31/2024 1:19	578.18	PO	Major overhaul B
185	Newman 5GT4	12/31/2024 8:40	12/31/2024 9:44	1.07	FO	Other miscellaneous balance of plant problems
186	Newman 5GT4	1/2/2025 16:33	1/2/2025 19:45	3.20	FO	Gas fuel system B
187	Newman 5GT4	1/3/2025 9:13	1/3/2025 13:04	3.85	FO	Other boiler instrumentation and control problems
188	Newman 5GT4	1/15/2025 3:50	1/15/2025 4:35	0.75	FO	Gas fuel system B
189	Newman 5GT4	1/16/2025 6:54	1/17/2025 16:27	33.55	FO	Feedwater pump
190	Newman 5GT4	1/21/2025 5:10	1/21/2025 13:15	8.08	FO	Boiler drum gage glasses/level indicator
191	Newman 5GT4	1/24/2025 23:05	2/6/2025 21:31	310.43	PO	Boiler; miscellaneous
192	Newman 5GT4	2/6/2025 23:19	2/7/2025 10:39	11.33	FO	Gas fuel system B
193	Newman 5GT4	2/7/2025 10:43	2/7/2025 15:23	4.67	FO	Gas fuel system B
194	Newman 5GT4	2/7/2025 16:28	2/8/2025 0:05	7.62	FO	High engine exhaust temperature A
195	Newman 5GT4	2/8/2025 2:58	2/8/2025 7:47	4.82	FO	Boiler drum gage glasses/level indicator
196	Newman 5GT4	2/10/2025 9:51	2/10/2025 11:48	1.95	FO	Feedwater pump
197	Newman 5GT4	8/18/2025 22:04	8/19/2025 21:53	23.82	MO	HP heater head leaks
198	Newman 5GT4	8/20/2025 8:07	8/20/2025 10:28	2.35	FO	Other miscellaneous steam turbine problems
199	Newman 5ST	12/6/2024 23:00	12/31/2024 16:45	593.75	PO	Other boiler inspections
200	Newman 5ST	1/1/2025 0:00	1/1/2025 18:02	18.03	FO	Other turbine instrument and control problems
201	Newman 5ST	1/2/2025 16:33	1/2/2025 20:48	4.25	FO	Gas fuel system B
202	Newman 5ST	1/3/2025 9:14	1/3/2025 13:44	4.50	FO	Boiler drum gage glasses/level indicator
203	Newman 5ST	1/7/2025 10:06	1/7/2025 10:52	0.77	FO	Boiler drum gage glasses/level indicator
204	Newman 5ST	1/15/2025 13:55	1/17/2025 22:57	57.03	FO	Gas fuel system B
205	Newman 5ST	1/21/2025 5:11	1/21/2025 15:27	10.27	FO	Boiler drum gage glasses/level indicator
206	Newman 5ST	1/24/2025 23:03	2/8/2025 4:17	341.23	PO	Inlet panel
207	Newman 5ST	2/10/2025 10:19	2/10/2025 13:55	3.60	FO	Boiler drum gage glasses/level indicator
208	Newman 5ST	2/13/2025 21:00	2/13/2025 23:26	2.43	FO	Feedwater pump
209	Newman 5ST	2/14/2025 12:34	2/14/2025 13:22	0.80	FO	Boiler drum gage glasses/level indicator
210	Newman 5ST	5/19/2025 13:25	5/19/2025 14:22	0.95	FO	Other miscellaneous balance of plant problems
211	Newman 5ST	7/1/2025 0:00	7/2/2025 8:55	32.92	PO	Other miscellaneous gas turbine problems
212	Newman 5ST	9/14/2025 12:23	9/14/2025 21:22	8.98	FO	Gas turbine vibration
213	Newman 6	10/20/2024 20:58	10/28/2024 1:00	172.03	MO	Other miscellaneous balance of plant problems
214	Newman 6	11/24/2024 22:00	11/27/2024 16:25	66.42	PO	Generator heaters
215	Newman 6	12/3/2024 13:15	12/3/2024 15:29	2.23	FO	Main gas filter
216	Newman 6	12/7/2024 16:10	12/13/2024 23:01	150.85	FO	Gas fuel system B
217	Newman 6	1/7/2025 15:49	1/7/2025 20:54	5.08	FO	Other fuel system problems B
218	Newman 6	3/21/2025 22:00	3/31/2025 23:59	241.98	PO	Other exhaust problems (including high exhaust system temperature)
219	Newman 6	4/1/2025 0:00	4/14/2025 0:08	312.13	PO	Other exhaust problems (including high exhaust system temperature)
220	Newman 6	4/18/2025 22:31	4/25/2025 12:22	157.85	PO	Hot end inspection B
221	Newman 6	4/26/2025 23:07	4/30/2025 4:00	76.88	PO	Hot end inspection B
222	Newman 6	5/23/2025 0:59	5/23/2025 14:00	13.02	FO	Other voltage system transformers
223	Newman 6	9/16/2025 21:00	9/30/2025 23:59	338.98	PO	Other SCR (Selective Catalytic Reduction) NOx problems
224	Palo Verde 1	3/28/2025 23:46	5/3/2025 11:16	851.50	PO	Normal Refueling Outage
225	Palo Verde 1	5/3/2025 11:16	5/10/2025 9:42	166.43	PO	Normal Refueling Outage Extension
226	Palo Verde 2	10/4/2024 23:51	11/9/2024 11:21	851.50	PO	Normal Refueling Outage
227	Palo Verde 2	11/9/2024 11:21	11/12/2024 1:26	62.08	PO	Normal Refueling Outage Extension
228	Rio Grande 6 (3) (4)	10/11/2024 20:57	1/1/2025 10:00	1957.05	MO	Other exciter problems

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Line No.	Unit Name	Start Date	End Date	Outage Hours	Outage Type	Reason for Outage (1)
229	Rio Grande 6 (3) (4)	1/13/2025 8:00	2/28/2025 10:15	1106.25	MO	Other exciter problems
230	Rio Grande 6 (3) (4)	6/2/2025 23:00	6/3/2025 12:23	13.38	FO	Other generator controls and metering problems
231	Rio Grande 6 (3) (4)	6/21/2025 22:00	6/22/2025 12:55	14.92	FO	Other miscellaneous balance of plant problems
232	Rio Grande 6 (3) (4)	6/28/2025 15:28	6/30/2025 23:59	56.52	FO	Other miscellaneous balance of plant problems
233	Rio Grande 7	10/1/2024 20:57	12/3/2024 12:38	1503.68	MO	Major overhaul
234	Rio Grande 7	12/15/2024 21:24	12/27/2024 13:20	279.93	MO	Condenser tube leaks
235	Rio Grande 7	1/30/2025 16:26	1/31/2025 23:33	31.12	FO	Control valves
236	Rio Grande 7	2/1/2025 1:22	2/5/2025 12:00	106.63	FO	Main steam piping up to turbine stop valves
237	Rio Grande 7	2/25/2025 7:00	2/28/2025 10:15	75.25	MO	Economizer
238	Rio Grande 7	4/17/2025 20:59	4/22/2025 18:45	117.77	FO	Economizer
239	Rio Grande 7	5/15/2025 7:52	5/17/2025 18:00	58.13	MO	Other miscellaneous balance of plant problems
240	Rio Grande 7	6/30/2025 15:25	6/30/2025 23:59	8.57	FO	Other miscellaneous balance of plant problems
241	Rio Grande 7	7/1/2025 0:00	7/2/2025 18:57	42.95	FO	Boiler water condition (not feedwater water quality)
242	Rio Grande 7	7/13/2025 17:06	7/14/2025 20:13	27.12	FO	Air ejectors
243	Rio Grande 7	8/5/2025 22:10	8/7/2025 16:39	42.48	FO	Condenser tube leaks
244	Rio Grande 7	9/8/2025 13:07	9/9/2025 23:20	34.22	FO	480-volt circuit breakers
245	Rio Grande 8	1/2/2025 9:42	4/7/2025 7:00	2277.30	PO	Control valve testing
246	Rio Grande 8	4/9/2025 19:46	4/9/2025 21:26	1.67	MO	Other miscellaneous boiler air and gas system problems
247	Rio Grande 8	4/10/2025 10:52	4/10/2025 11:35	0.72	FO	Other miscellaneous boiler air and gas system problems
248	Rio Grande 8	4/28/2025 10:05	4/28/2025 10:48	0.72	FO	Burner management system
249	Rio Grande 8	5/29/2025 16:00	5/31/2025 0:35	32.58	FO	Reheat stop valves
250	Rio Grande 8	8/1/2025 10:54	8/3/2025 20:21	57.45	FO	First reheater
251	Rio Grande 8	8/28/2025 21:31	9/1/2025 13:10	87.65	MO	Main steam piping up to turbine stop valves
252	Rio Grande 9	12/13/2024 16:38	12/17/2024 10:46	90.13	FO	Other Controls and instrumentation Problems A
253	Rio Grande 9	12/19/2024 7:15	12/19/2024 8:22	1.12	FO	Other miscellaneous gas turbine problems
254	Rio Grande 9	1/7/2025 1:00	1/14/2025 14:55	181.92	MO	Balance of plant overhaul/outage
255	Rio Grande 9	4/16/2025 7:56	4/16/2025 10:50	2.90	MO	Fuel Gas Compressor Fire System
256	Rio Grande 9	4/17/2025 12:00	4/17/2025 13:00	1.00	FO	Gas fuel system B
257	Rio Grande 9	4/20/2025 1:21	4/20/2025 2:40	1.32	FO	Fuel Gas Compressor Valves
258	Rio Grande 9	4/21/2025 15:16	4/22/2025 17:20	26.07	FO	Fuel Gas Compressor Valves
259	Rio Grande 9	4/26/2025 19:09	4/26/2025 19:14	0.08	FO	DCS (Distributive Control Systems) - upgrades
260	Rio Grande 9	4/27/2025 17:29	4/28/2025 8:03	14.57	FO	Lube oil system B
261	Rio Grande 9	4/29/2025 11:00	4/29/2025 14:45	3.75	FO	High engine exhaust temperature A
262	Rio Grande 9	5/1/2025 6:25	5/1/2025 8:58	2.55	FO	Gas fuel system B
263	Rio Grande 9	5/4/2025 23:46	5/29/2025 14:35	590.82	PO	General unit inspection A
264	Rio Grande 9	5/29/2025 17:12	5/30/2025 17:55	24.72	FO	Fire protection system instrumentation and controls
265	Rio Grande 9	5/30/2025 18:33	5/31/2025 8:04	13.52	FO	Water injection system (Jet Engine)
266	Rio Grande 9	6/2/2025 0:30	6/2/2025 9:16	8.77	FO	Water injection system (Jet Engine)
267	Rio Grande 9	6/2/2025 9:21	6/2/2025 12:12	2.85	FO	Water injection system (Jet Engine)
268	Rio Grande 9	6/6/2025 13:16	6/6/2025 13:50	0.57	FO	Water injection system (Jet Engine)
269	Rio Grande 9	6/6/2025 13:59	6/6/2025 16:09	2.17	FO	Water injection system (Jet Engine)
270	Rio Grande 9	6/7/2025 15:48	6/8/2025 7:00	15.20	FO	Water injection system (Jet Engine)
271	Rio Grande 9	6/12/2025 10:38	6/12/2025 18:35	7.95	FO	Water injection system (Jet Engine)
272	Rio Grande 9	7/1/2025 16:40	7/1/2025 17:04	0.40	FO	Water Injection System (Gas Turbine)
273	Rio Grande 9	7/5/2025 13:05	7/6/2025 19:51	30.77	FO	Hydraulic oil system piping/valves
274	Rio Grande 9	7/9/2025 17:43	7/10/2025 5:00	11.28	FO	Lube oil system - general
275	Rio Grande 9	7/12/2025 14:28	7/12/2025 22:30	8.03	FO	Lube oil system - general
276	Rio Grande 9	7/19/2025 15:30	7/19/2025 17:14	1.73	FO	Lube oil pumps B
277	Rio Grande 9	8/12/2025 19:41	8/13/2025 10:38	14.95	FO	Fire protection system instrumentation and controls
278	Rio Grande 9	9/17/2025 13:59	9/19/2025 11:12	45.22	FO	High engine exhaust temperature A
279	Rio Grande 9	9/24/2025 17:08	9/24/2025 22:10	5.03	FO	Miscellaneous plant auxiliary process and services instrumentati
280	Rio Grande 9	9/26/2025 6:00	9/28/2025 11:19	53.32	MO	Compressor Washing

Outage Type	Description
PO	Planned Outage
FO	Forced Outage
MO	Maintenance Outage

EPE Notes:

- (1) Reason for outage is defined by NERC Generating Availability Data System (GADS)
- (2) For more details, refer to P-7(a) and the direct testimony of Jeff Hughes
- (3) Palo Verde Unit 3, Rio Grande Unit 6 and Newman Unit 6 are excluded from rate base
- (4) Rio Grande Unit 6 was retired September 16, 2025

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-7(b)2: SCHEDULED MAINTENANCE BY UNIT
SPONSOR: JEFF HUGHES/VICTOR MARTINEZ
PREPARER: KARA RANDLE
FOR YEARS OCTOBER 1, 2025 THROUGH SEPTEMBER 30, 2030

Amended Filing

Line No.	Unit Name	Start	Finish	Projected Length of Outage (days)	Outage Type	Reason for Outage
1	Copper	2/13/2026	3/6/2026	21	PO	Borescope & Summer Prep
2	Copper	2/5/2027	3/26/2027	49	PO	Combustor Inspection
3	Copper	2/9/2029	4/6/2029	56	PO	HGP Inspection
4	Copper	11/28/2025	12/19/2025	21	PO	Evap Coolers Mods & Commissioning
5	Montana 1	11/14/2025	11/22/2025	8	PO	Hot Section Exchange Work
6	Montana 1	12/13/2025	12/16/2025	3	PO	Black Start Testing
7	Montana 1	3/16/2026	4/4/2026	19	PO	Summer Prep
8	Montana 1	3/1/2027	3/22/2027	21	PO	Hot Section / Combustor Maintenance
9	Montana 1	1/15/2030	2/28/2030	44	PO	Major Overhaul
10	Montana 2	10/20/2025	11/13/2025	24	PO	Jacking Oil Hose & Supercore Work
11	Montana 2	12/13/2025	12/16/2025	3	PO	Black Start Testing
12	Montana 2	3/7/2026	3/29/2026	22	PO	Hot Section Inspection
13	Montana 2	3/23/2026	4/11/2026	19	PO	Summer Prep
14	Montana 2	3/7/2027	3/29/2027	22	PO	Major Overhaul
15	Montana 3	12/13/2025	12/16/2025	3	PO	Black Start Testing
16	Montana 3	4/1/2026	4/30/2026	29	PO	IPT Exchange/ Hot Section Maintenance
17	Montana 3	4/13/2026	5/2/2026	19	PO	Summer Prep
18	Montana 3	4/1/2028	4/30/2028	29	PO	Hot Section Maintenance
19	Montana 4	12/13/2025	12/16/2025	3	PO	Black Start Testing
20	Montana 4	4/20/2026	5/9/2026	19	PO	Summer Prep
21	Montana 4	3/15/2028	4/28/2028	44	PO	Major Overhaul
22	Newman 1	5/22/2026	6/12/2026	21	PO	Summer Prep
23	Newman 2	3/20/2026	4/17/2026	28	PO	Summer Prep & Burner Inspection
24	Newman 3	9/20/1930	11/29/1930	70	PO	Valve Inspection
25	Newman 3	4/24/2026	5/29/2026	35	PO	Summer Prep
26	Newman 3	9/17/2027	11/26/2027	70	PO	Valve Inspection
27	Newman 4- GT1	2/20/2026	4/17/2026	56	PO	Hot Gas Path Inspection
28	Newman 4- GT1	10/1/2027	11/19/2027	49	PO	Combustion Inspection
29	Newman 4- GT1	9/21/2029	11/23/2029	63	PO	Major Inspection
30	Newman 4- GT2	2/20/2026	4/10/2026	49	PO	Combustor Inspection
31	Newman 4- GT2	10/1/2027	11/26/2027	56	PO	Hot Gas Path Inspection
32	Newman 4- GT2	9/21/2029	11/9/2029	49	PO	Combustor Inspection
33	Newman 4-GT1	1/2/2026	2/27/2026	56	PO	Hot Gas Path Inspection & Summer Prep
34	Newman 4-GT2	1/2/2026	2/27/2026	56	PO	Hot Gas Path Inspection & Summer Prep
35	Newman 4-ST	1/2/2026	2/27/2026	56	PO	Control Valves Work & Summer Prep
36	Newman 4-ST	10/1/2027	12/10/2027	70	PO	Valve Inspection
37	Newman 4-ST	9/20/2030	11/8/2030	49	PO	Valve Inspection
38	Newman 5-GT3	3/6/2026	4/17/2026	42	PO	Borescope, 7EA Seconday Fuel Nozzles Upgrade & Summer Prep
39	Newman 5-GT3	3/24/2028	5/26/2028	63	PO	Hot Gas Path Inspection
40	Newman 5-GT4	3/6/2026	4/17/2026	42	PO	Borescope, 7EA Seconday Fuel Nozzles Upgrade & Summer Prep
41	Newman 5-GT4	10/23/2026	12/18/2026	56	PO	Hot Gas Path Inspection
42	Newman 5-GT4	9/28/2029	11/16/2029	49	PO	Major Inspection
43	Newman 5-ST	3/6/2026	4/17/2026	42	PO	Borescope, 7EA Seconday Fuel Nozzles Upgrade & Summer Prep
44	Newman 5-ST	1/15/2027	4/30/2027	105	PO	Major Inspection
45	Newman 5-ST	9/21/2029	12/14/2029	84	PO	Valve Inspection
46	Newman 6 (3)	9/16/2025	11/8/2025	53	PO	Catalyst Replacement & Summer Prep
47	Newman 6 (3)	4/24/2026	5/1/2026	7	PO	LTSA Compressor-Turbine Borescope
48	Newman 6 (3)	9/22/2028	12/8/2028	77	PO	Hot Gas Path Inspection
49	Palo Verde 1	10/3/2026	11/17/2026	45	PO	Refueling and Maintenance Outage
50	Palo Verde 1	4/1/2028	5/6/2028	35	PO	Refueling and Maintenance Outage
51	Palo Verde 1	10/6/2029	11/20/2029	45	PO	Refueling and Maintenance Outage
52	Palo Verde 2	3/28/2026	5/2/2026	35	PO	Refueling and Maintenance Outage
53	Palo Verde 2	10/2/2027	11/16/2027	45	PO	Refueling and Maintenance Outage
54	Palo Verde 2	3/31/2029	5/5/2029	35	PO	Refueling and Maintenance Outage
55	Palo Verde 2	10/5/2030	11/19/2030	45	PO	Refueling and Maintenance Outage
56	Palo Verde 3	10/4/2025	11/15/2025	42	PO	Refueling and Maintenance Outage
57	Palo Verde 3 (3)	4/3/2027	5/8/2027	35	PO	Refueling and Maintenance Outage
58	Palo Verde 3 (3)	10/7/2028	11/21/2028	45	PO	Refueling and Maintenance Outage
59	Palo Verde 3 (3)	3/30/2030	5/4/2030	35	PO	Refueling and Maintenance Outage
60	Rio Grande 7	1/23/2026	2/20/2026	28	PO	Summer Prep
61	Rio Grande 8	10/17/2025	12/12/2025	56	PO	SSH Outlet Header
62	Rio Grande 8	5/1/2026	5/22/2026	21	PO	Summer Prep & Condenser Clean
63	Rio Grande 8	1/7/2028	3/31/2028	84	PO	Valve Inspection
64	Rio Grande 9	2/5/1930	2/26/1930	21	PO	Hot Section Maintenance
65	Rio Grande 9	10/20/2025	11/13/2025	24	PO	NERC Electrical Testing & Circ Line Work
66	Rio Grande 9	1/15/2026	1/31/2026	16	PO	GE Engine Overhaul Completion
67	Rio Grande 9	2/5/2026	2/26/2026	21	PO	Hot Section / IPT Exchange
68	Rio Grande 9	5/11/2026	6/1/2026	21	PO	Summer Prep
	Outage Type	Description				
	PO	Planned Outage				
	FO	Forced Outage				
	MO	Maintenance Outage				
EPE Notes:		(1) Reason for outage is defined by NERC Generating Availability Data System (GADS)				
		(2) For more details, refer to P-7(a) and the direct testimony of Jeff Hughes				
		(3) Palo Verde Unit 3, Rio Grande Unit 6 and Newman Unit 6 are excluded from rate base				

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-8: CUSTOMER SERVICE INTERRUPTION INFORMATION
 SPONSOR: OMAR GALLEGOS
 PREPARER: JASON A. VILLANUEVA
 FOR THE BASE PERIOD AND FOUR YEARS PRIOR TO THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SERVICE INTERRUPTIONS OF AT LEAST 15 MW
 AND MORE THAN 15 MINUTES

BASE AND TEST YEAR PERIODS
 New Mexico Division Only
 Oct. 01, 2024 -- Sep. 30, 2025

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
N/A	N/A	N/A	N/A

PRIOR YEAR ONE
 New Mexico Division Only
 Oct. 01, 2023 -- Sep. 30, 2024

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
6/30/2024	JOR23	373	Four poles failed during wind storm.
6/29/2024	ESP01	88	Las Cruces substation transformer T1 tripped during a lighting storm.
	ESP02	88	
	LAC01	88	
	MES01	88	
	MSR01	88	
	WES01	88	
	LAC20	88	
	LAC22	88	
	LAC24	88	

PRIOR YEAR TWO
 New Mexico Division Only
 Oct. 01, 2022 -- Sep. 30, 2023

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
N/A	N/A	N/A	N/A

PRIOR YEAR THREE
 New Mexico Division Only
 Oct. 01, 2021 -- Sep. 30, 2022

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
N/A	N/A	N/A	N/A

PRIOR YEAR FOUR
New Mexico Division Only
Oct. 01, 2020 -- Sep. 30, 2021

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
6/18/2021	ESP01	44	Mylar balloons inside Las Cruces substation faulted and tripped substation transformer T1.
	ESP02	44	
	LAC01	119	
	LAC02	119	
	MES01	44	
	WES01	84	
	LAC20	84	
	LAC22	73	
	LAC24	44	
	LAC26	119	
6/13/2021	ESP01	150	Equipment failure (potential transformer) at Las Cruces Substation required a forced outage on substation load side bus.
	ESP02	150	
	LAC01	134	
	LAC02	134	
	MES01	150	
	MSR01	150	
	WES01	133	
	LAC20	133	
	LAC22	150	
	LAC24	149	
	LAC26	134	

BASE AND TEST YEAR PERIODS

Texas Division Only

Oct. 01, 2024 -- Sep. 30, 2025

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
6/23/2025	PEL20	317	Broken pole due to clipped wire by semi truck locked out feeder breaker PEL20.

PRIOR YEAR ONE

Texas Division Only

Oct. 01, 2023 -- Sep. 30, 2024

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
8/21/2024	LOR01	11	Mylar balloons faulted distribution line which caused Austin substation transformer T1 to lockout.
	AUS12	25	
	AUS13	36	
	AUS17	23	
	AUS18	22	
8/21/2024	CLA01	29	Bird faulted a substation capacitor within Austin substation, which caused Austin substation transformer T1 to lockout.
	CLA02	29	
	LOR01	30	
	AUS12	31	
	AUS13	31	
	AUS15	29	
	AUS17	30	
	AUS18	30	
6/26/2024	STA20	76	Feeder STA20 locked out due to lightning strike causing pole fire.

PRIOR YEAR TWO

Texas Division Only

Oct. 01, 2022 -- Sep. 30, 2023

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
6/6/2023	THO10	47	Multiple transmission lines tripped due to unknown fault and relay/protection error during rainy day, which effected THO feeders.
	THO11	48	
	THO12	47	

PRIOR YEAR THREE

Texas Division Only

Oct. 01, 2021 -- Sep. 30, 2022

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
11/13/2021	ANT22	44	Load shed initiated due to a fault caused by utility error at Luna substation.
	ASC01	53	
	ASC02	54	
	ASC03	55	
	ASC04	56	
	ASC10	50	
	ASC11	50	
	BFD13	42	
	BFD14	42	
	BFD15	43	
	CAL10	32	
	COY11	39	
	FRE01	50	
	MID01	50	
	MID02	50	
	MUL01	41	
	MUL02	41	
	MWD20	37	
	PEL21	46	
	RBQ10	47	
	RBQ11	47	
	RGD13	74	
	SDL11	52	
	SDL12	55	
	SDL13	55	
	SDL14	56	
	SDL15	56	
	SDL16	56	
	STA21	41	
	THO13	41	
	THO14	41	
	THO15	41	

PRIOR YEAR FOUR

Texas Division Only

Oct. 01, 2020 -- Sep. 30, 2021

DATE	CIRCUIT/LOCATION	DURATION (minutes)	DESCRIPTION
5/15/2021	SHE10	72	Equipment failure (arrestor) on Shearman substation transformer T2 locked out substation transformer.
	SHE11	73	
	SHE12	123	

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-9: LINE LOSS INFORMATION
SPONSOR: ENEDINA SOTO
PREPARER: ERIC GALVAN
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

Energy Loss Factors from the 2021 Analysis of System Losses Study as provided in Schedule M-3 to EPE Witness Enedina Soto's testimony, conducted by Management Applications Consulting, Inc. are applied to EPE's Sales at Meter to derive Total System Sales (TSS) at Source. Net Energy, as stated in EPE's System Operations Report, is composed of TSS at Source. Demand loss factors from the Study are also used to derive at Coincident and Maximum Diversified Demand at Source.

The Loss Factors from the 2021 Analysis of System Losses Study are also applied to Annualized Sales and Demand data to develop Adjusted Sales and Adjusted Demand at Source by Rate Class and Voltage Level.

- (i) Total company losses for total company can be found herein on Page 2.
- (ii) New Mexico losses are the same as the total company losses which can be found herein on Page 2.
- (iii) Total company losses for multi jurisdictional systems by demand, energy and voltage can be found herein on Page 2.
- (iv) Line Losses for the four years prior to the test year are shown herein on Page 3.
- (v) The Line Losses for the twelve months of the test period are contained herein on Page 2.
- (vi) Line Losses for the five years beyond the test year are shown herein on Page 4.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-9: LINE LOSS INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: ERIC GALVAN
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-9
 PAGE 2 OF 4

LINE NO.	SERVICE LEVEL	ENERGY LOSSES		DEMAND LOSSES	
		SERVICE LEVEL LOSS FACTORS	TOTAL % LOSS AT SERVICE LEVEL	SERVICE LEVEL LOSS FACTORS	TOTAL % LOSS AT SERVICE LEVEL
1	<u>TRANSMISSION SYSTEM</u>				
2	115 KV SERVICE	1.0257	2.57	1.0256	2.56
3	69 KV SERVICE	1.0285	2.85	1.0294	2.94
4	SUBSTATION SERVICE	1.0335	3.35	1.0330	3.30
5	<u>DISTRIBUTION SYSTEM</u>				
6	DISTRIBUTION PRIMARY SERVICE	1.0467	4.67	1.0612	6.12
7	DISTRIBUTION SECONDARY SERVICE	1.0740	7.40	1.0821	8.21

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-9: LINE LOSS INFORMATION
 SPONSOR: ENEDINA SOTO
 PREPARER: ERIC GALVAN
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-9
 PAGE 3 OF 4

% Losses Based On

Total System Energy kWh

	2024	2023	2022	2021
Secondary	7.85	7.85	7.85	7.85
Primary	5.12	5.12	5.12	5.12
Transmission Station	3.47	3.47	3.47	3.47
Transmission 69 kV	2.92	2.92	2.92	2.92
Transmission 115 kV	2.67	2.67	2.67	2.67

% Losses Based On

Total Company Coincident Demand kW

Secondary	8.21	8.21	8.21	8.21
Primary	6.27	6.27	6.27	6.27
Transmission Station	3.16	3.16	3.16	3.16
Transmission 69 kV	2.79	2.79	2.79	2.79
Transmission 115 kV	2.41	2.41	2.41	2.41

Energy Loss Rate (%)

6.45	6.45	6.45	6.45
------	------	------	------

Demand Loss Rate (%)

7.01	7.01	7.01	7.01
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Note: The losses shown herein are based on the 2017 Analysis of System Losses Study approved in EPE's most recent rate case Docket No 20-00104-UT.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-9: LINE LOSS INFORMATION
SPONSOR: ENEDINA SOTO
PREPARER: ERIC GALVAN
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-9
PAGE 4 OF 4

The 2021 line loss study, if approved, will be used for future years.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-10: RELIABILITY INDICES INFORMATION
 SPONSOR: OMAR GALLEGOS
 PREPARER: JASON A. VILLANUEVA
 FOR THE TEST YEAR PERIOD AND PRIOR FOUR YEARS ENDED SEPTEMBER 30, 2025

SCHEDULE P-10
 PAGE 1 OF 1

P-10 (a, b). BY TOTAL SYSTEM AND FOR NEW MEXICO JURISDICTION.

YEAR ENDING	TOTAL SYSTEM				NEW MEXICO		
	NUMBER OF CUSTOMERS (TOTAL)		SYSTEM RELIABILITY INDICES (A)		NUMBER OF CUSTOMERS (NEW MEXICO)		NEW MEXICO RELIABILITY INDICES (A)
9/30/2025	472,927		0.99988		110,667		0.99978

P-10 (c) FOUR YEARS PRIOR TO THE TEST YEAR PERIOD (EACH PRIOR YEAR ENDING SEPTEMBER 30)

YEAR ENDING	TOTAL SYSTEM				NEW MEXICO		
	NUMBER OF CUSTOMERS (TOTAL)		SYSTEM RELIABILITY INDICES (A)		NUMBER OF CUSTOMERS (NEW MEXICO)		NEW MEXICO RELIABILITY INDICES (A)
9/30/2021	447,195		0.99979		104,235		0.99961
9/30/2022	453,677		0.99987		105,485		0.99978
9/30/2023	460,303		0.99981		107,551		0.99976
9/30/2024	465,865		0.99987		108,982		0.99981

P-10 (d). FOR TWELVE (12) MONTHS OF TEST YEAR PERIOD.

Each Month of Test Year Period	TOTAL SYSTEM				NEW MEXICO		
	NUMBER OF CUSTOMERS (TOTAL)		SYSTEM RELIABILITY INDICES (A)		NUMBER OF CUSTOMERS (NEW MEXICO)		NEW MEXICO RELIABILITY INDICES (A)
Oct-24	466,943		1.00000		109,211		0.99999
Nov-24	465,744		1.00000		109,069		1.00000
Dec-24	466,453		0.99999		109,154		1.00000
Jan-25	466,888		1.00000		109,254		1.00000
Feb-25	467,215		0.99999		109,374		0.99998
Mar-25	468,587		0.99999		109,639		0.99999
Apr-25	468,661		0.99999		109,761		1.00000
May-25	469,155		0.99999		109,808		0.99999
Jun-25	471,125		0.99998		110,197		0.99995
Jul-25	471,297		0.99997		110,260		0.99996
Aug-25	472,412		0.99998		110,670		0.99999
Sep-25	472,927		0.99998		110,667		0.99995

P-10 (e). FOR FIVE YEARS (5) YEARS BEYOND THE TEST YEAR PERIOD.

EPE does not project reliability indices.

(A) Average service availability index (ASAI) based on IEEE 1366.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-11(a)(c): RESERVE MARGIN INFORMATION
 SPONSOR: VICTOR MARTINEZ
 PREPARER: KRISTIAN SCHNITTKER
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-11(a)(c)
 PAGE 1 OF 1

FOR THE FOUR YEARS PRIOR TO THE TEST YEAR
 2021 - 2024

YEAR	INSTALLED CAPACITY (1) MW	UNAVAILABLE CAPACITY (2) MW	AVAILABLE CAPACITY (3) MW	TOTAL DEMAND (4) MW	RESERVE MARGIN (5) MW	RESERVE MARGIN (6) %
2021	2,475	148	2,327	2,134	193	9
2022	2,625	198	2,427	2,314	113	5
2023	3,035	285	2,750	2,719	31	1
2024	3,314	337	2,977	2,777	200	7

Notes:

1. Installed capacity at time of total system peak. Includes firm and non-firm purchases.
2. Unavailable capacity consist of partial and forced outages and scheduled maintenance.
3. Available capacity consists of the net of Installed Capacity and Unavailable Capacity.
4. Total demand consists of native system demand, firm and non-firm sales and line losses.
5. Reserve Margin is the difference between the installed capacity (less unavailable capacity) and the total demand.
6. Reserve Margin % is the quotient of the Reserve Margin divided by the Total Demand.

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE P-11(b): RESERVE MARGIN INFORMATION
SPONSOR: VICTOR MARTINEZ
PREPARER: JAIME REYES
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-11(b)
PAGE 1 OF 1

The reserve margin data is not calculated based on a jurisdictional basis.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-11(a)(d): RESERVE MARGIN INFORMATION
 SPONSOR: VICTOR MARTINEZ
 PREPARER: KRISTIAN SCHNITTKER
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-11(a)(d)
 PAGE 1 OF 1

TEST YEAR RESERVE MARGIN
 OCTOBER 1, 2024 - SEPTEMBER 30, 2025

	INSTALLED CAPACITY (1) MW	UNAVAILABLE CAPACITY (2) MW	AVAILABLE CAPACITY (3) MW	TOTAL DEMAND (4) MW	RESERVE MARGIN (5) MW	RESERVE MARGIN (6) %
Oct-24	2,527	298	2,229	1,837	392	21
Nov-24	2,319	543	1,776	1,666	110	7
Dec-24	2,608	756	1,852	1,644	208	13
Jan-25	2,558	551	2,007	1,747	260	15
Feb-25	2,308	531	1,777	1,566	211	13
Mar-25	2,517	711	1,806	1,474	332	23
Apr-25	2,889	1,029	1,860	1,619	241	15
May-25	2,778	467	2,311	2,057	254	12
Jun-25	3,112	460	2,652	2,527	125	5
Jul-25	3,176	248	2,928	2,689	239	9
Aug-25	2,975	136	2,839	2,645	194	7
Sep-25	2,786	261	2,525	2,374	151	6

Notes:

1. Installed capacity includes firm and non-firm purchases.
2. Unavailable capacity consists of forced outages and scheduled maintenance.
3. Available capacity consists of the net of Installed Capacity and Unavailable Capacity.
4. Total demand consists of native system demand, firm and non-firm sales and line losses.
5. Reserve Margin is the difference between the installed capacity (less unavailable capacity) and the total demand.
6. Reserve Margin % is the quotient of the Reserve Margin divided by the Total Demand.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-11(a)(e): RESERVE MARGIN INFORMATION
 SPONSOR: VICTOR MARTINEZ
 PREPARER: YIFAN WANG/KHIMANI SMITH/RONDA RICHARDS-GRIFFIN
 FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE P-11(a)(e)
 PAGE 1 OF 1

FOR THE FIVE YEARS BEYOND THE TEST YEAR PERIOD
 2026 - 2030

YEAR	PROJECTED				
	ACCREDITED CAPACITY ⁽¹⁾ MW	UNAVAILABLE CAPACITY ⁽²⁾ MW	TOTAL DEMAND ⁽³⁾ MW	RESERVE MARGIN ⁽⁴⁾ MW	RESERVE MARGIN ⁽⁵⁾ %
2026	2,393	0	2,642	238	9
2027	2,480	0	2,859	257	9
2028	2,672	0	3,035	273	9
2029	2,797	0	3,135	282	9
2030	3,536	0	3,185	350	11

Notes:

- (1) Accredited Capacity presented in the table are based on installed capacity and factor in Effective Load Carrying Capability (ELCC). ELCC is expressed as a percentage of the generator's installed capacity rating which is the contribution to reliably serve load.
- (2) Unavailable Capacity consists of scheduled maintenance only. EPE does not perform maintenance on its units during peak period.
- (3) EPE's Projected Total Demand consists of Native System Demand, Distributed Generation, Energy Efficiency, Electric Vehicles, and New Large Load Customers.
- (4) The Reserve Margin (MW) is calculated based on the product of the Total Projected Demand and EPE's reserve margin %.
- (5) EPE's Reserve Margin of 9% through 2029 and 11% in 2030 was determined in a Planning Reserve Margin (PRM) and ELCC study performed by Energy and Environmental Economics Inc. (external consultants) for EPE's 2025 Integrated Resource Plan.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-12: FUEL STATISTICS INFORMATION
 SPONSOR: JULISSA I. REZA / VICTOR MARTINEZ
 PREPARER: LAURA A. RODRIGUEZ
 FOR THE BASE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2024

SCHEDULE P-12
 PAGE 1 OF 4

	(a)	(b)	(c)	(d)	(e)
Line No.	Description	Annual 2021	Annual 2022	Annual 2023	Annual 2024
<u>TOTAL SYSTEM</u>					
<u>Cost of Fuel</u>					
1	Gas	\$ 192,949,747	\$ 293,684,814	\$ 135,631,905	\$ 64,524,666
2	Coal	738,586	816,638	486,376	156,108
3	Diesel	1,482,471	12,389	9,459	-
4	Nuclear	38,902,940	36,883,557	35,560,125	33,052,683
5	Total Cost	<u>\$ 234,073,743</u>	<u>\$ 331,397,397</u>	<u>\$ 171,687,866</u>	<u>\$ 97,733,457</u>
<u>MMBTU</u>					
6	Gas	45,995,715	46,134,613	52,306,779	57,238,372
7	Coal	0	0	0	0
8	Diesel	106,169	882	657	0
9	Nuclear	51,422,676	51,798,963	51,144,283	52,485,061
10	Total MMBTUs	<u>97,524,561</u>	<u>97,934,458</u>	<u>103,451,719</u>	<u>109,723,433</u>
<u>Cost per MMBTU</u>					
11	Gas	\$ 4.19	\$ 6.37	\$ 2.59	\$ 1.13
12	Coal	0.00	0.00	0.00	0.00
13	Diesel	13.96	14.05	14.39	0.00
14	Nuclear	0.76	0.71	0.70	0.63
15	Total	<u>2.40</u>	<u>3.38</u>	<u>1.66</u>	<u>0.89</u>
<u>GWH</u>					
16	Gas	4,523	4,582	5,632	5,791
17	Coal	0	0	0	0
18	Diesel	0	0	0	0
19	Nuclear	4,998	5,045	4,981	5,117
20	Total GWHs	<u>9,521</u>	<u>9,628</u>	<u>10,613</u>	<u>10,909</u>

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-12: FUEL STATISTICS INFORMATION
 SPONSOR: JULISSA I. REZA
 PREPARER: LAURA A. RODRIGUEZ
 FOR THE BASE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2024

SCHEDULE P-12
 PAGE 2 OF 4

	(a)	(b)	(c)	(d)	(e)
Line No.	Description	Annual 2021	Annual 2022	Annual 2023	Annual 2024
<u>NM JURISDICTION</u>					
<u>Cost of Fuel</u>					
1	Gas	\$ 38,792,417	\$ 57,176,740	\$ 26,421,337	\$ 11,165,864
2	Coal (A)	78,054	156,108	156,108	156,108
3	Diesel	300,071	0	0	0
4	Nuclear	5,363,356	4,926,364	4,497,002	4,166,535
5	Total Cost	<u>\$ 44,533,898</u>	<u>\$ 62,259,212</u>	<u>\$ 31,074,447</u>	<u>\$ 15,488,507</u>
<u>MMBTU (B)</u>					
6	Gas	9,039,442	9,071,875	10,134,187	9,107,316
7	Coal	0	0	0	0
8	Diesel	20,865	0	127	0
9	Nuclear	6,889,406	6,873,764	6,302,537	6,632,072
10	Total MMBTUs	<u>15,949,713</u>	<u>15,945,638</u>	<u>16,436,851</u>	<u>15,739,388</u>
<u>Cost per MMBTU</u>					
11	Gas	\$ 4.29	\$ 6.30	\$ 2.61	\$ 1.23
12	Coal	0.00	0.00	0.00	0.00
13	Diesel	14.38	0.00	0.00	0.00
14	Nuclear	0.78	0.72	0.71	0.63
15	Total	<u>2.79</u>	<u>3.90</u>	<u>1.89</u>	<u>0.98</u>
<u>GWH (B)</u>					
16	Gas	889	901	1,091	920
17	Coal	0	0	0	0
18	Diesel (C)	0	0	0	0
19	Nuclear	672	671	614	674
20	Total GWHs	<u>1,561</u>	<u>1,572</u>	<u>1,706</u>	<u>1,594</u>

Notes:

(A) NMPRC Case No. 20-00104-UT validated the Company's request to recover coal reclamation costs over a seven-year period beginning July 2021 through June 2028, consistent with the NMPRC's final order in NMPRC Case No. 15-00109-UT. Includes \$13,009 per month related to coal reclamation costs.

MMBTUs and GWHs allocated based on annual average New Mexico Energy Ratio @

(B) Supply

(C) Data pertaining exclusively to diesel generated gigawatt hours is unavailable.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-12: FUEL STATISTICS INFORMATION
 SPONSOR: JULISSA I. REZA
 PREPARER: LAURA A. RODRIGUEZ
 FOR THE TEST YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

SCHEDULE P-12
 PAGE 3 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Description	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Total
TOTAL SYSTEM														
<u>Cost of Fuel</u>														
1	Gas	\$ 6,354,986	\$ 827,229	\$ 11,523,124	\$ 16,080,507	\$ 11,347,779	\$ 4,470,608	\$ 3,869,754	\$ 6,392,206	\$ 11,308,498	\$ 15,330,002	\$ 12,011,561	\$ 5,634,606	\$ 105,150,859
2	Coal	13,009	13,009	13,009	13,009	13,009	13,009	13,009	13,009	13,009	13,009	13,009	13,009	156,108
3	Nuclear (A)	2,170,009	1,130,659	1,556,935	2,444,594	2,029,246	2,119,091	2,167,532	966,644	1,468,597	1,906,354	1,690,468	1,658,754	21,308,883
4	Diesel	0	0	0	0	0	31,448	0	0	0	0	0	0	31,448
5	Total Cost	\$ 8,538,004	\$ 1,970,897	\$ 13,093,068	\$ 18,538,110	\$ 13,390,034	\$ 6,634,156	\$ 6,050,295	\$ 7,371,859	\$ 12,790,104	\$ 17,249,365	\$ 13,715,038	\$ 7,306,369	\$ 126,647,298
<u>MMBTU</u>														
6	Gas	5,299,212	4,981,578	4,155,740	4,372,898	3,575,017	3,275,539	3,535,937	4,612,768	6,231,943	6,740,428	6,967,538	6,007,514	59,756,111
7	Coal	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Nuclear	1,801,750	2,456,484	3,196,203	3,195,438	2,887,154	3,038,228	1,546,280	2,624,451	3,093,392	3,196,533	3,196,324	3,079,532	33,311,767
9	Diesel	0	0	0	0	0	2,185	0	0	0	0	0	0	2,185
10	Total MMBTUs	7,100,962	7,438,062	7,351,943	7,568,335	6,462,170	6,315,952	5,082,217	7,237,219	9,325,335	9,936,961	10,163,861	9,087,045	93,070,063
<u>Cost per MMBTU</u>														
11	Gas	1.20	0.17	2.77	3.68	3.17	1.36	1.09	1.39	1.81	2.27	1.72	0.94	1.76
12	Coal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nuclear	1.20	0.46	0.49	0.77	0.70	0.70	1.40	0.37	0.47	0.60	0.53	0.54	0.64
14	Diesel	0.00	0.00	0.00	0.00	0.00	14.39	0.00	0.00	0.00	0.00	0.00	0.00	14.39
15	Total	1.20	0.26	1.78	2.45	2.07	1.05	1.19	1.02	1.37	1.74	1.35	0.80	1.36
<u>GWH</u>														
16	Gas	584	517	418	446	363	335	353	462	613	671	699	607	6,067
17	Coal	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Nuclear	302	176	238	315	315	284	299	151	254	302	310	310	3,255
19	Diesel	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total GWHs	886	692	656	761	678	620	651	614	866	973	1,009	917	9,323

(A) Includes Palo Verde Units 1 and 2 only. DOE refund was removed.

EL PASO ELECTRIC COMPANY
 2026 NEW MEXICO RATE CASE FILING
 SCHEDULE P-12: FUEL STATISTICS INFORMATION
 SPONSOR: ADRIAN HERNANDEZ
 PREPARER: MARIEL PADRON
 FOR THE TEST YEAR OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

SCHEDULE P-12
 PAGE 4 OF 4

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
Line No.	Description	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	Apr 2025	May 2025	Jun 2025	Jul 2025	Aug 2025	Sep 2025	Total
<u>TOTAL SYSTEM</u>														
<u>Cost of Fuel</u>														
1	Gas	\$ 1,178,225	\$ 153,370	\$ 2,136,407	\$ 2,981,354	\$ 2,103,898	\$ 828,858	\$ 717,459	\$ 1,185,126	\$ 2,096,615	\$ 2,842,209	\$ 2,226,964	\$ 1,044,666	\$ 19,495,151
2	Coal	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	2,996	35,956
3	Nuclear (A)	499,817	260,424	358,608	563,063	467,396	488,090	499,247	222,647	338,261	439,090	389,365	382,060	4,908,068
4	Diesel	0	0	0	0	0	7,243	0	0	0	0	0	0	7,243
5	Total Cost	\$ 1,681,039	\$ 416,790	\$ 2,498,012	\$ 3,547,413	\$ 2,574,290	\$ 1,327,188	\$ 1,219,702	\$ 1,410,769	\$ 2,437,873	\$ 3,284,295	\$ 2,619,326	\$ 1,429,722	\$ 24,446,419
<u>MMBTU</u>														
6	Gas	982,483	923,593	770,481	810,743	662,814	607,291	655,569	855,215	1,155,413	1,249,687	1,291,794	1,113,803	11,078,886
7	Coal	0	0	0	0	0	0	0	0	0	0	0	0	0
8	Nuclear	414,996	565,801	736,180	736,004	664,997	699,794	356,154	604,489	712,500	736,256	736,208	709,307	7,672,688
9	Diesel	0	0	0	0	0	503	0	0	0	0	0	0	503
10	Total MMBTUs	1,397,479	1,489,394	1,506,662	1,546,747	1,327,811	1,307,588	1,011,723	1,459,704	1,867,913	1,985,943	2,028,002	1,823,111	18,752,078
<u>Cost per MMBTU</u>														
11	Gas	1.20	0.17	2.77	3.68	3.17	1.36	1.09	1.39	1.81	2.27	1.72	0.94	1.76
12	Coal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Nuclear	1.20	0.46	0.49	0.77	0.70	0.70	1.40	0.37	0.47	0.60	0.53	0.54	0.64
14	Diesel	0.00	0.00	0.00	0.00	0.00	14.39	0.00	0.00	0.00	0.00	0.00	0.00	14.39
15	Total	1.20	0.26	1.78	2.45	2.07	1.05	1.19	1.02	1.37	1.74	1.35	0.80	1.36
<u>GWH</u>														
16	Gas	108	96	77	83	67	62	65	86	114	124	130	113	1,125
17	Coal	0	0	0	0	0	0	0	0	0	0	0	0	0
18	Nuclear	70	40	55	73	73	65	69	35	58	69	71	71	750
19	Diesel	0	0	0	0	0	0	0	0	0	0	0	0	0
20	Total GWHs	178	136	132	155	140	128	134	121	172	194	201	184	1,875

(A) Includes Palo Verde Units 1 and 2 only. DOE refund was removed.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-1: LOAD RESEARCH PROGRAM
SPONSOR: ENEDINA SOTO
PREPARER: JUAN P. CARDENAS
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

El Paso Electric Company's (EPE) Load Research Program (LRP) uses interval demand (or load) data to support various requirements within the Company. The main responsibilities of the Load Research section are as follows:

- 1) Providing data and developing the jurisdictional and class demand and energy allocators used in cost of service studies (i.e., production, transmission and distribution "input" or external allocators),
- 2) Providing data and support for rate design and rate analysis,
- 3) Providing data and support for the load forecasting function,
- 4) Evaluating load management, engineering design and operating strategies,
- 5) Providing data and assisting with fuel factor and fuel reconciliation filings,
- 6) Providing data and support for detailed hourly, half-hourly consumption data for a customer and/or rate class to facilitate energy conservation and economic optimization of load.

Interval data from EPE's Advanced Metering System ("AMS") are used to estimate monthly energy, coincident peak demand, maximum class demand, non-coincident peak demand, and on-peak/off-peak quantities at the strata and class levels. This data help EPE determine the generation capacity and size of the transmission and distribution system necessary to serve EPE's customers. The class load is also used for allocating costs to rate classes and developing tariffs based on energy and demand usage. The Load Research Program conducts sample and census load studies to gather data to support these analyses.

Stratified sample studies are designed for rate classes that have a large number of customers. All sample studies are estimated using data from EPE's AMS metering, which are read every 15 minutes, and commercial meters are read every 5 minutes. Results from EPE's sample studies are estimated at the hour-interval and are representative of a typical customer for the entire class. El Paso Electric currently has the following sample load studies in progress based on jurisdictionally-specific stratified random sample:

Texas

- Schedule No. 01 Residential Service Rate
- Schedule No. 02 Small General Service Rate
- Schedule No. 07 Outdoor Recreational Lighting Service Rate
- Schedule No. 11 Time-of-day Municipal Pumping Service Rate
- Schedule No. 22 Irrigation Service Rate
- Schedule No. 24 General Service Rate
- Schedule No. 41 City and County Service Rate

New Mexico

- Rate No. 01 Residential Service Rate
- Rate No. 03 Small General Service Rate
- Rate No. 04 General Service Rate
- Rate No. 05 Irrigation Service Rate
- Rate No. 07 City and County Service Rate
- Rate No. 08 Water, Sewage, Storm Sewage Pumping or Sewage Disposal Rate

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-1: LOAD RESEARCH PROGRAM
SPONSOR: ENEDINA SOTO
PREPARER: JUAN P. CARDENAS
FOR THE TEST YEAR PERIOD ENDED SEPTEMBER 30, 2025

- Rate No. 19 Seasonal Agricultural Processing Service Rate
- Rate No. 25 Outdoor Recreational Lighting Service Rate

Census studies are performed by completely metering rate classes that usually have high usage and few customers. This indicates that every customer in that rate class is being measured with an Interval Data Recorder ("IDR") meter or through EPE's AMS. IDR meters are read every 30 minutes. These rate classes are totalized and, where applicable, also separated by voltage level: secondary, primary and transmission. EPE currently has the following census studies in progress:

Texas

- Schedule No. 15 Electrolytic Refining Service Rate
- Schedule No. 25 Large Power Service Rate
- Schedule No. 26 Petroleum Refinery Service Rate
- Schedule No. 30 Electric Furnace Rate
- Schedule No. 31 Military Reservation Service Rate
- Schedule No. 34 Cotton Gin Service Rate
- Schedule No. 38 Noticed Interruptible Power Service

New Mexico

- Rate No. 09 Large Power Service Rate
- Rate No. 10 Military Research and Development Power Rate
- Rate No. 26 State University Service Rate
- Rate No. 29 Noticed Interruptible Service Rate for Large Power Service

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-2: DESCRIPTION OF COMPANY
SPONSOR: GEORGE NOVELA
PREPARER: GEORGE NOVELA
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

El Paso Electric Company (the "Company") is an investor-owned utility engaged in the generation, transmission and distribution of electricity in an area of approximately 10,000 square miles in west Texas and southern New Mexico. The Company also serves full requirements wholesale customers in Texas. The Company owns or has significant ownership interests in several electrical generating facilities providing it with a net generating capacity of approximately 2,085 megawatts ("MW"). For the year ended December 31, 2024, the Company's energy sources consisted of approximately 44% nuclear fuel, 44% natural gas, 12% purchased power and less than 1% generated by Company-owned solar photovoltaic panels. As of December 31, 2024, the Company had power purchase agreements for 107 MW from solar photovoltaic generation facilities and continues to expand its portfolio of renewable energy sources, particularly solar photovoltaic generation.

The Company serves approximately 472,927 residential, commercial, industrial, public authority and wholesale customers. The Company distributes electricity to retail customers principally in Las Cruces, New Mexico and El Paso, Texas. Total retail sales for 2024 were 8,001,660 MWh. EPE serves one full requirements wholesale customer in Texas, with annual sales in 2024 of 61,815 MWh. Principal industrial, public authority and other large retail customers of the Company include U.S. military installations, including White Sands Missile Range ("White Sands") and Holloman Air Force Base ("HAFB") in New Mexico and Fort Bliss U.S. Army Post ("Fort Bliss") in Texas, an oil refinery, several medical centers, two large universities and a steel production facility.

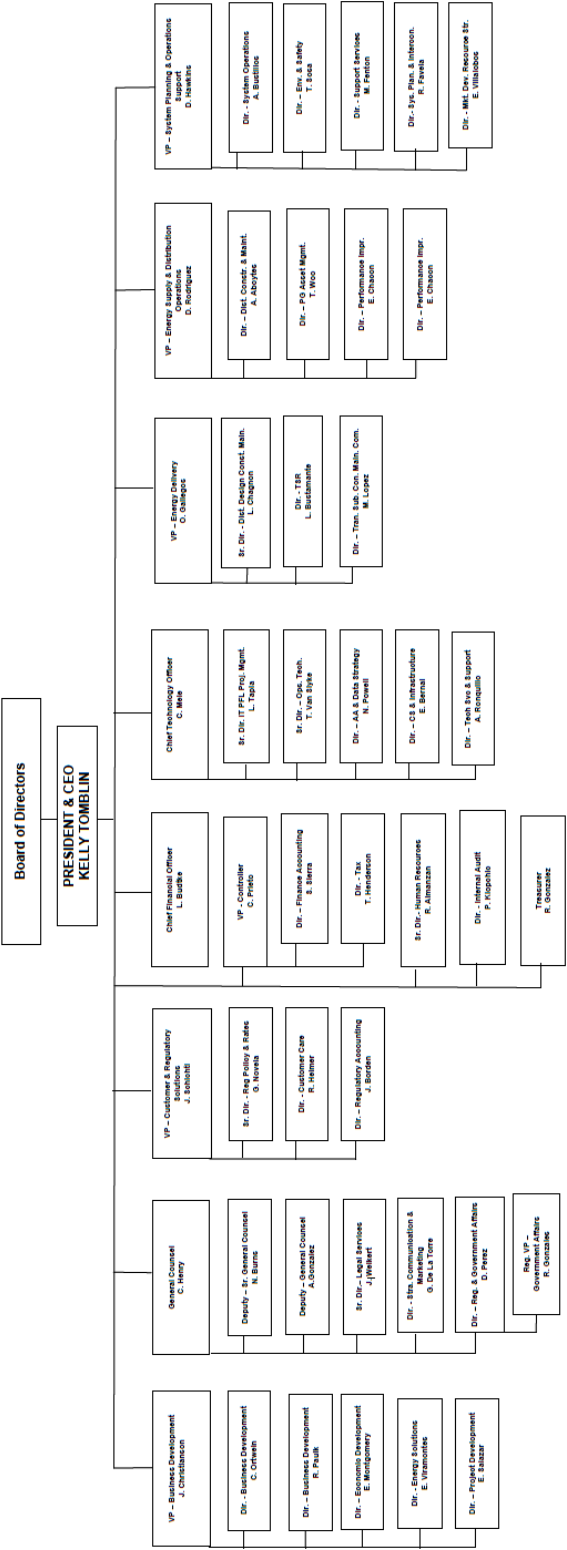
EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-2: DESCRIPTION OF COMPANY
SPONSOR: GEORGE NOVELA
PREPARER: GEORGE NOVELA
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE Q-2
PAGE 2 OF 3

The Company's principal offices are located at the Stanton Tower, 100 North Stanton Street, El Paso, Texas 79901 (telephone: 915-543-5711). The Company was incorporated in Texas in 1901. As of September 30, 2025, the Company employed approximately 1,233 individuals, 35% of whom are covered by a collective bargaining agreement.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-2: DESCRIPTION OF COMPANY
SPONSOR: GEORGE NOVELA
PREPARER: GEORGE NOVELA
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

OFFICER'S, VP's & DIRECTOR'S
Effective September 30, 2025



Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-3: ANNUAL REPORT TO STOCKHOLDERS
SPONSOR: N/A
PREPARER: N/A
FOR THE BASE AND TEST YEAR PERIODS ENDED SEPTEMBER 30, 2025

SCHEDULE Q-3
PAGE 1 OF 1

NOT APPLICABLE

Amended Filing

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-4: REPORTS TO THE SECURITIES
AND EXCHANGE COMMISSION
SPONSOR: STEVEN SIERRA
PREPARER: STEVEN SIERRA
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE Q-4
PAGE 1 OF 1

Not Applicable.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE Q-5
Page 1 of 222

Amended Filing

FERC FORM 1 – DECEMBER 31, 2024

THIS FILING IS
Item 1: ☒ An Initial (Original) Submission OR ☐ Resubmission No.



FERC FINANCIAL REPORT
FERC FORM No. 1: Annual Report of
Major Electric Utilities, Licensees
and Others and Supplemental
Form 3-Q: Quarterly Financial Report

These reports are mandatory under the Federal Power Act, Sections 3, 4(a), 304 and 309, and 18 CFR 141.1 and 141.400. Failure to report may result in criminal fines, civil penalties and other sanctions as provided by law. The Federal Energy Regulatory Commission does not consider these reports to be of confidential nature

Exact Legal Name of Respondent (Company) El Paso Electric Company	Year/Period of Report End of: 2024/ Q4
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EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE Q-5
Page 3 of 222

Amended Filing

INSTRUCTIONS FOR FILING FERC FORM NOS. 1 and 3-Q

GENERAL INFORMATION

Purpose

FERC Form No. 1 (FERC Form 1) is an annual regulatory requirement for Major electric utilities, licensees and others (18 C.F.R. § 141.1). FERC Form No. 3-Q (FERC Form 3-Q) is a quarterly regulatory requirement which supplements the annual financial reporting requirement (18 C.F.R. § 141.400). These reports are designed to collect financial and operational information from electric utilities, licensees and others subject to the jurisdiction of the Federal Energy Regulatory Commission. These reports are also considered to be non-confidential public use forms.

Who Must Submit

Each Major electric utility, licensee, or other, as classified in the Commission's Uniform System of Accounts Prescribed for Public Utilities, Licensees, and Others Subject To the Provisions of The Federal Power Act (18 C.F.R. Part 101), must submit FERC Form 1 (18 C.F.R. § 141.1), and FERC Form 3-Q (18 C.F.R. § 141.400).

Note: Major means having, in each of the three previous calendar years, sales or transmission service that exceeds one of the following:

- one million megawatt hours of total annual sales,
- 100 megawatt hours of annual sales for resale,
- 500 megawatt hours of annual power exchanges delivered, or
- 500 megawatt hours of annual wheeling for others (deliveries plus losses).

What and Where to Submit

Submit FERC Form Nos. 1 and 3-Q electronically through the eCollection portal at <https://eCollection.ferc.gov>, and according to the specifications in the Form 1 and 3-Q taxonomies.

The Corporate Officer Certification must be submitted electronically as part of the FERC Forms 1 and 3-Q filings.

Submit immediately upon publication, by either eFiling or mail, two (2) copies to the Secretary of the Commission, the latest Annual Report to Stockholders. Unless eFiling the Annual Report to Stockholders, mail the stockholders report to the Secretary of the Commission at:

Secretary
Federal Energy Regulatory Commission 888 First Street, NE
Washington, DC 20426

For the CPA Certification Statement, submit within 30 days after filing the FERC Form 1, a letter or report (not applicable to filers classified as Class C or Class D prior to January 1, 1984). The CPA Certification Statement can be either eFiled or mailed to the Secretary of the Commission at the address above.

The CPA Certification Statement should:

- Attest to the conformity, in all material aspects, of the below listed (schedules and pages) with the Commission's applicable Uniform System of Accounts (including applicable notes relating thereto and the Chief Accountant's published accounting releases), and
- Be signed by independent certified public accountants or an independent licensed public accountant certified or licensed by a regulatory authority of a State or other political subdivision of the U. S. (See 18 C.F.R. §§ 41.10-41.12 for specific qualifications.)

Schedules	Pages
Comparative Balance Sheet	110-113
Statement of Income	114-117
Statement of Retained Earnings	118-119
Statement of Cash Flows	120-121
Notes to Financial Statements	122-123

The following format must be used for the CPA Certification Statement unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied. Insert parenthetical phrases only when exceptions are reported.

"In connection with our regular examination of the financial statements of [COMPANY NAME] for the year ended on which we have reported separately under date of [DATE], we have also reviewed schedules [NAME OF SCHEDULES] of FERC Form No. 1 for the year filed with the Federal Energy Regulatory Commission, for conformity in all material respects with the requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases. Our review for this purpose included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below) conform in all material respects with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases." The letter or report must state which, if any, of the pages above do not conform to the Commission's requirements. Describe the discrepancies that exist.

Filers are encouraged to file their Annual Report to Stockholders, and the CPA Certification Statement using eFiling. Further instructions are found on the Commission's website at <https://www.ferc.gov/ferc-online/ferc-online/frequently-asked-questions-faqs-efilingferc-online>.

Federal, State, and Local Governments and other authorized users may obtain additional blank copies of FERC Form 1 and 3-Q free of charge from <https://www.ferc.gov/general-information-0/electric-industry-forms>.

When to Submit

Complete each question fully and accurately, even if it has been answered in a previous report. Enter the word "None" where it truly and completely states the fact.

For any page(s) that is not applicable to the respondent, omit the page(s) and enter "NA," "NONE," or "Not Applicable" in column (d) on the List of Schedules, pages 2 and 3.

Enter the month, day, and year for all dates. Use customary abbreviations. The "Date of Report" included in the header of each page is to be completed only for resubmissions (see VII. below).

Generally, except for certain schedules, all numbers, whether they are expected to be debits or credits, must be reported as positive. Numbers having a sign that is different from the expected sign must be reported by enclosing the numbers in parentheses.

For any resubmissions, please explain the reason for the resubmission in a footnote to the data field.

Do not make references to reports of previous periods/years or to other reports in lieu of required entries, except as specifically authorized.

Wherever (schedule) pages refer to figures from a previous period/year, the figures reported must be based upon those shown by the report of the previous period/year, or an appropriate explanation given as to why the different figures were used.

Schedule specific instructions are found in the applicable taxonomy and on the applicable blank rendered form.

Definitions for statistical classifications used for completing schedules for transmission system reporting are as follows:

FNS - Firm Network Transmission Service for Self. "Firm" means service that can not be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff. "Self" means the respondent.

FNO - Firm Network Service for Others. "Firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Network Service" is Network Transmission Service as described in Order No. 888 and the Open Access Transmission Tariff.

LFP - for Long-Term Firm Point-to-Point Transmission Reservations. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. "Point-to-Point Transmission Reservations" are described in Order No. 888 and the Open Access Transmission Tariff. For all transactions identified as LFP, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally cancel the contract.

OLF - Other Long-Term Firm Transmission Service. Report service provided under contracts which do not conform to the terms of the Open Access Transmission Tariff. "Long-Term" means one year or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions. For all transactions identified as OLF, provide in a footnote the termination date of the contract defined as the earliest date either buyer or seller can unilaterally get out of the contract.

SFP - Short-Term Firm Point-to-Point Transmission Reservations. Use this classification for all firm point-to-point transmission reservations, where the duration of each period of reservation is less than one-year.

NF - Non-Firm Transmission Service, where firm means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions.

OS - Other Transmission Service. Use this classification only for those services which can not be placed in the above-mentioned classifications, such as all other service regardless of the length of the contract and service FERC Form. Describe the type of service in a footnote for each entry.

AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment.

DEFINITIONS

- Commission Authorization (Comm. Auth.) -- The authorization of the Federal Energy Regulatory Commission, or any other Commission. Name the commission whose authorization was obtained and give date of the authorization.
- Respondent -- The person, corporation, licensee, agency, authority, or other Legal entity or instrumentality in whose behalf the report is made.

EXCERPTS FROM THE LAW

Federal Power Act, 16 U.S.C. § 791a-825r

Sec. 3. The words defined in this section shall have the following meanings for purposes of this Act, to with:

'Corporation' means any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, or a receiver or receivers, trustee or trustees of any of the foregoing. It shall not include 'municipalities, as hereinafter defined;

'Person' means an individual or a corporation;

'Licensee, means any person, State, or municipality Licensed under the provisions of section 4 of this Act, and any assignee or successor in interest thereof;

'municipality means a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the Laws thereof to carry and the business of developing, transmitting, unitizing, or distributing power';

"project" means, a complete unit of improvement or development, consisting of a power house, all water conduits, all dams and appurtenant works and structures (including navigation structures) which are a part of said unit, and all storage, diverting, or fore bay reservoirs directly connected therewith, the primary line or lines transmitting power there from to the point of junction with the distribution system or with the interconnected primary transmission system, all miscellaneous structures used and useful in connection with said unit or any part thereof, and all water rights, rights-of-way, ditches, dams, reservoirs, Lands, or interest in Lands the use and occupancy of which are necessary or appropriate in the maintenance and operation of such unit;

"Sec. 4. The Commission is hereby authorized and empowered

FERC Forms 1 and 3-Q must be filed by the following schedule:

- FERC Form 1 for each year ending December 31 must be filed by April 18th of the following year (18 CFR § 141.1), and
- FERC Form 3-Q for each calendar quarter must be filed within 60 days after the reporting quarter (18 C.F.R. § 141.400).

Where to Send Comments on Public Reporting Burden.

The public reporting burden for the FERC Form 1 collection of information is estimated to average 1,168 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data-needed, and completing and reviewing the collection of information. The public reporting burden for the FERC Form 3-Q collection of information is estimated to average 168 hours per response.

Send comments regarding these burden estimates or any aspect of these collections of information, including suggestions for reducing burden, to the Federal Energy Regulatory Commission, 888 First Street NE, Washington, DC 20426 (Attention: Information Clearance Officer); and to the Office of Information and Regulatory Affairs, Office of Management and Budget, Washington, DC 20503 (Attention: Desk Officer for the Federal Energy Regulatory Commission). No person shall be subject to any penalty if any collection of information does not display a valid control number (44 U.S.C. § 3512 (a)).

GENERAL INSTRUCTIONS

- Prepare this report in conformity with the Uniform System of Accounts (18 CFR Part 101) (USofA). Interpret all accounting words and phrases in accordance with the USofA.
- Enter in whole numbers (dollars or MWH) only, except where otherwise noted. (Enter cents for averages and figures per unit where cents are important. The truncating of cents is allowed except on the four basic financial statements where rounding is required.) The amounts shown on all supporting pages must agree with the amounts entered on the statements that they support. When applying thresholds to determine significance for reporting purposes, use for balance sheet accounts the balances at the end of the current reporting period, and use for statement of income accounts the current year's year to date amounts.

FERC FORM NO. 1 (ED. 03-07)

"To make investigations and to collect and record data concerning the utilization of the water resources of any region to be developed, the water-power industry and its relation to other industries and to interstate or foreign commerce, and concerning the location, capacity, development costs, and relation to markets of power sites; ... to the extent the Commission may deem necessary or useful for the purposes of this Act."

"Sec. 304.

Every Licensee and every public utility shall file with the Commission such annual and other periodic or special" reports as the Commission may by rules and regulations or other prescribe as necessary or appropriate to assist the Commission in the proper administration of this Act. The Commission may prescribe the manner and FERC Form in which such reports shall be made, and require from such persons specific answers to all questions upon which the Commission may need information. The Commission may require that such reports shall include, among other things, full information as to assets and Liabilities, capitalization, net investment, and reduction thereof, gross receipts, interest due and paid, depreciation, and other reserves, cost of project and other facilities, cost of maintenance and operation of the project and other facilities, cost of renewals and replacement of the project works and other facilities, depreciation, generation, transmission, distribution, delivery, use, and sale of electric energy. The Commission may require any such person to make adequate provision for currently determining such costs and other facts. Such reports shall be made under oath unless the Commission otherwise specifies".10

"Sec. 309.

The Commission shall have power to perform any and all acts, and to prescribe, issue, make, and rescind such orders, rules and regulations as it may find necessary or appropriate to carry out the provisions of this Act. Among other things, such rules and regulations may define accounting, technical, and trade terms used in this Act; and may prescribe the FERC Form or FERC Forms of all statements, declarations, applications, and reports to be filed with the Commission, the information which they shall contain, and the time within which they shall be filed..."

GENERAL PENALTIES

The Commission may assess up to \$1 million per day per violation of its rules and regulations. See FPA § 316(a) (2005), 16 U.S.C. § 825o(a).

FERC FORM NO. 1 REPORT OF MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHER		
IDENTIFICATION		
01 Exact Legal Name of Respondent El Paso Electric Company		02 Year/ Period of Report End of: 2024/ Q4
03 Previous Name and Date of Change (If name changed during year) /		
04 Address of Principal Office at End of Period (Street, City, State, Zip Code) P.O. Box 982, El Paso, TX 79960-0982; 100 North Stanton Street, El Paso, TX		
05 Name of Contact Person Cynthia S. Prieto		06 Title of Contact Person Vice President & Controller
07 Address of Contact Person (Street, City, State, Zip Code) P.O. Box 982, El Paso, TX 79960-0982; 100 North Stanton Street, El Paso, TX		
08 Telephone of Contact Person, Including Area Code (915) 543-4308	09 This Report is An Original / A Resubmission (1) ☒ An Original (2) ☐ A Resubmission	10 Date of Report (Mo, Da, Yr) 04/03/2025
Annual Corporate Officer Certification		
The undersigned officer certifies that: I have examined this report and to the best of my knowledge, information, and belief all statements of fact contained in this report are correct statements of the business affairs of the respondent and the financial statements, and other financial information contained in this report, conform in all material respects to the Uniform System of Accounts.		
01 Name /s/ Cynthia S. Prieto	03 Signature /s/ Cynthia S. Prieto	04 Date Signed (Mo, Da, Yr) 04/03/2025
02 Title Vice President & Controller		
Title 18, U.S.C. 1001 makes it a crime for any person to knowingly and willingly to make to any Agency or Department of the United States any false, fictitious or fraudulent statements as to any matter within its jurisdiction.		

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
LIST OF SCHEDULES (Electric Utility)				
Enter in column (c) the terms "none," "not applicable," or "NA," as appropriate, where no information or amounts have been reported for certain pages. Omit pages where the respondents are "none," "not applicable," or "NA".				
Line No.	Title of Schedule (a)	Reference Page No. (b)	Remarks (c)	
	Identification	1		
	List of Schedules	2		
1	General Information	101		
2	Control Over Respondent	102		
3	Corporations Controlled by Respondent	103	Not Applicable	
4	Officers	104		
5	Directors	105		
6	Information on Formula Rates	106		
7	Important Changes During the Year	108		
8	Comparative Balance Sheet	110		
9	Statement of Income for the Year	114		
10	Statement of Retained Earnings for the Year	118		
12	Statement of Cash Flows	120		
12	Notes to Financial Statements	122		
13	Statement of Accum Other Comp Income, Comp Income, and Hedging Activities	122a		
14	Summary of Utility Plant & Accumulated Provisions for Dep, Amort & Dep	200		
15	Nuclear Fuel Materials	202		
16	Electric Plant in Service	204		
17	Electric Plant Leased to Others	213	None	
18	Electric Plant Held for Future Use	214		
19	Construction Work in Progress-Electric	216		
20	Accumulated Provision for Depreciation of Electric Utility Plant	219		
21	Investment of Subsidiary Companies	224	None	
22	Materials and Supplies	227		
23	Allowances	228		
24	Extraordinary Property Losses	230a	None	
25	Unrecovered Plant and Regulatory Study Costs	230b		
26	Transmission Service and Generation Interconnection Study Costs	231		
27	Other Regulatory Assets	232		
28	Miscellaneous Deferred Debits	233		
29	Accumulated Deferred Income Taxes	234		

30	Capital Stock	250	
31	Other Paid-in Capital	253	None
32	Capital Stock Expense	254b	None
33	Long-Term Debt	256	
34	Reconciliation of Reported Net Income with Taxable Inc for Fed Inc Tax	261	
35	Taxes Accrued, Prepaid and Charged During the Year	262	
36	Accumulated Deferred Investment Tax Credits	266	
37	Other Deferred Credits	269	
38	Accumulated Deferred Income Taxes-Accelerated Amortization Property	272	Not Applicable
39	Accumulated Deferred Income Taxes-Other Property	274	
40	Accumulated Deferred Income Taxes-Other	276	
41	Other Regulatory Liabilities	278	
42	Electric Operating Revenues	300	
43	Regional Transmission Service Revenues (Account 457.1)	302	Not Applicable
44	Sales of Electricity by Rate Schedules	304	
45	Sales for Resale	310	
46	Electric Operation and Maintenance Expenses	320	
47	Purchased Power	326	
48	Transmission of Electricity for Others	328	
49	Transmission of Electricity by ISO/RTOs	331	Not Applicable
50	Transmission of Electricity by Others	332	
51	Miscellaneous General Expenses-Electric	335	
52	Depreciation and Amortization of Electric Plant (Account 403, 404, 405)	336	
53	Regulatory Commission Expenses	350	
54	Research, Development and Demonstration Activities	352	None
55	Distribution of Salaries and Wages	354	
56	Common Utility Plant and Expenses	356	Not Applicable
57	Amounts included in ISO/RTO Settlement Statements	397	
58	Purchase and Sale of Ancillary Services	398	
59	Monthly Transmission System Peak Load	400	
60	Monthly ISO/RTO Transmission System Peak Load	400a	None
61	Electric Energy Account	401a	
62	Monthly Peaks and Output	401b	
63	Steam Electric Generating Plant Statistics	402	
64	Hydroelectric Generating Plant Statistics	406	Not Applicable
65	Pumped Storage Generating Plant Statistics	408	Not Applicable
66	Generating Plant Statistics Pages	410	
66.1	Energy Storage Operations (Large Plants)	414	None

66.2	Energy Storage Operations (Small Plants)	419	
67	Transmission Line Statistics Pages	422	
68	Transmission Lines Added During Year	424	
69	Substations	426	
70	Transactions with Associated (Affiliated) Companies	429	
71	Footnote Data	450	
	Stockholders' Reports (check appropriate box)		
	Stockholders' Reports Check appropriate box: ☐ Two copies will be submitted ☒ No annual report to stockholders is prepared		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
GENERAL INFORMATION			
1. Provide name and title of officer having custody of the general corporate books of account and address of office where the general corporate books are kept, and address of office where any other corporate books of account are kept, if different from that where the general corporate books are kept. Cynthia S. Prieto Vice President & Controller Stanton Tower, 100 North Stanton StreetEl Paso, Texas 79901			
2. Provide the name of the State under the laws of which respondent is incorporated, and date of incorporation. If incorporated under a special law, give reference to such law. If not incorporated, state that fact and give the type of organization and the date organized. State of Incorporation: TX Date of Incorporation: 1901-08-30 Incorporated Under Special Law:			
3. If at any time during the year the property of respondent was held by a receiver or trustee, give (a) name of receiver or trustee, (b) date such receiver or trustee took possession, (c) the authority by which the receivership or trusteeship was created, and (d) date when possession by receiver or trustee ceased. (a) Name of Receiver or Trustee Holding Property of the Respondent: (b) Date Receiver took Possession of Respondent Property: (c) Authority by which the Receivership or Trusteeship was created: (d) Date when possession by receiver or trustee ceased:			
4. State the classes or utility and other services furnished by respondent during the year in each State in which the respondent operated. Electric power generation, transmission and distribution for sale at retail in the states of Texas and New Mexico; and wholesale sales including sales for resale to other electric utilities primarily in the states of Texas, New Mexico and Arizona and sales for resale to power marketers, which includes participating in the Western Energy Imbalance Market.			
5. Have you engaged as the principal accountant to audit your financial statements an accountant who is not the principal accountant for your previous year's certified financial statements? (1) ☐ Yes (2) ☒ No			

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
CONTROL OVER RESPONDENT			
1. If any corporation, business trust, or similar organization or a combination of such organizations jointly held control over the respondent at the end of the year, state name of controlling corporation or organization, manner in which control was held, and extent of control. If control was in a holding company organization, show the chain of ownership or control to the main parent company or organization. If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of the trust.			
El Paso Electric Company ("EPE") is wholly owned by Sun Jupiter Holdings LLC, a Delaware limited liability company.			

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
CORPORATIONS CONTROLLED BY RESPONDENT					
1. Report below the names of all corporations, business trusts, and similar organizations, controlled directly or indirectly by respondent at any time during the year. If control ceased prior to end of year, give particulars (details) in a footnote. 2. If control was by other means than a direct holding of voting rights, state in a footnote the manner in which control was held, naming any intermediaries involved. 3. If control was held jointly with one or more other interests, state the fact in a footnote and name the other interests. Definitions 1. See the Uniform System of Accounts for a definition of control. 2. Direct control is that which is exercised without interposition of an intermediary. 3. Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control. 4. Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.					
Line No.	Name of Company Controlled (a)	Kind of Business (b)	Percent Voting Stock Owned (c)	Footnote Ref. (d)	
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Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
OFFICERS							
1. Report below the name, title and salary for each executive officer whose salary is \$50,000 or more. An "executive officer" of a respondent includes its president, secretary, treasurer, and vice president in charge of a principal business unit, division or function (such as sales, administration or finance), and any other person who performs similar policy making functions. 2. If a change was made during the year in the incumbent of any position, show name and total remuneration of the previous incumbent, and the date the change in incumbency was made.							
Line No.	Title (a)	Name of Officer (b)	Salary for Year (c)	Date Started in Period (d)	Date Ended in Period (e)		
1	President and Chief Executive Officer	Kelly A. Tomblin	900,000				
2	Chief Financial Officer	(a) Lisa D. Budtke	285,000	2024-02-06			
3	Vice President - Operations and Support	(a) David C. Hawkins	297,800	2024-01-01			
4	Vice President - General Counsel and Corporate Secretary	Cynthia Henry	310,000				
5	Vice President - Energy Delivery	(a) Omar A. Gallegos	280,000	2024-01-01			
6	Vice President - Controller	Cynthia S. Prieto	259,584				
7	Vice President - Employee and Customer Services	(a) Cheryl Mele	285,000	2024-01-01			
8	Vice President - Energy Solutions and Business Development	(a) Jessica Christianson	280,000	2024-01-01			
9	Vice President - Human Resources and Safety	(a) Victor F. Rueda	24,677		2024-01-31		
10	Vice President - Regulatory and Resource Strategy	(a) James A. Schichtl	306,500	2024-01-01			
11	Vice President - Energy Supply	(a) David Rodriguez	280,000	2024-01-01			
12	Treasurer	(a) Richard S. Gonzalez	162,000	2024-02-06			

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: OfficerName
On February 6, 2024, Lisa D. Budtke was appointed Chief Financial Officer.
(b) Concept: OfficerName
On January 1, 2024, David C. Hawkins was appointed Vice President, Operations and Support. On January 13, 2025, David C. Hawkins was appointed Vice President, System Planning and Operations Support.
(c) Concept: OfficerName
On January 1, 2024, Omar A. Gallegos was appointed Vice President, Energy Delivery.
(d) Concept: OfficerName
On January 1, 2024, Cheryl Mele was appointed Vice President, Employee and Customer Services. On January 13, 2025, Cheryl Mele was appointed Chief Technology Officer.
(e) Concept: OfficerName
On January 1, 2024, Jessica Christianson was appointed Vice President, Energy Solutions and Business Development. On January 13, 2025, Jessica Christianson was appointed Vice President, Business Development.
(f) Concept: OfficerName
On January 31, 2024, Victor F. Rueda, Vice President, Human Resources and Safety, retired from EPE.
(g) Concept: OfficerName
On January 1, 2024, James A. Schichtl was appointed Vice President, Regulatory and Resource Strategy. On January 13, 2025, James A. Schichtl was appointed Vice President, Customer and Regulatory Solutions.
(h) Concept: OfficerName
On January 1, 2024, David Rodriguez was appointed Vice President, Energy Supply. On January 13, 2025, David Rodriguez was appointed Vice President, Energy Supply and Distribution Operations.
(i) Concept: OfficerName
On February 6, 2024, Richard S. Gonzalez was appointed Treasurer.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
DIRECTORS					
1. Report below the information called for concerning each director of the respondent who held office at any time during the year. Include in column (a), name and abbreviated titles of the directors who are officers of the respondent. 2. Provide the principle place of business in column (b), designate members of the Executive Committee in column (c), and the Chairman of the Executive Committee in column (d).					
Line No.	Name (and Title) of Director (a)	Principal Business Address (b)	Member of the Executive Committee (c)	Chairman of the Executive Committee (d)	
1	Edward Escudero - Director	High Desert Capital, LLC, 6080 Surety Drive, El Paso, Texas 79905	false	false	
2	L. Frederick Francis - Director	WestStar Bank, 500 N. Mesa, El Paso, Texas 79901	false	false	
3	^(a) Andrew Gilbert - Director	J.P. Morgan Asset Management, 277 Park Ave, Floor 35, New York, New York 10172	false	false	
4	Michael E. Jesanis - Director	El Paso Electric Company, 100 North Stanton, El Paso, Texas 79901	false	false	
5	Peter Kind - Director	El Paso Electric Company, 100 North Stanton, El Paso, Texas 79901	false	false	
6	^(b) Raymond Palacios, Jr. - Director	Bravo Cadillac, 6555 Montana Avenue, El Paso, Texas 79901	false	false	
7	Preston T. Scherer - Director	J.P. Morgan Asset Management, 277 Park Ave, Floor 35, New York, New York 10172	false	false	
8	Dr. Srinivas Mukkamala - Director	El Paso Electric Company, 100 North Stanton, El Paso, Texas 79901	false	false	
9	^(c) Michael Karp - Director	J.P. Morgan Asset Management, 277 Park Ave, Floor 35, New York, New York 10172	false	false	
10	Kelly A. Tomblin - Director, President and Chief Executive Officer	El Paso Electric Company, 100 North Stanton, El Paso, Texas 79901	false	false	

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: NameAndTitleOfDirector			
On April 24, 2024, Andrew Gilbert's term with the Board of Directors ended.			
(b) Concept: NameAndTitleOfDirector			
On July 29, 2024, Raymond Palacios, Jr.'s term with the Board of Directors ended.			
(c) Concept: NameAndTitleOfDirector			
On April 24, 2024, Michael Karp was appointed as a member of the Board of Directors.			

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES			
Does the respondent have formula rates?		☒ Yes ☐ No	
1. Please list the Commission accepted formula rates including FERC Rate Schedule or Tariff Number and FERC proceeding (i.e. Docket No) accepting the rate(s) or changes in the accepted rate.			
Line No.	FERC Rate Schedule or Tariff Number (a)	FERC Proceeding (b)	
1	Rate Schedule FERC No. 18	ER19-2893-001	
2	Open Access Transmission Tariff - Attachment H-1	ER22-282-000	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES - FERC Rate Schedule/Tariff Number FERC Proceeding					
Does the respondent file with the Commission annual (or more frequent) filings containing the inputs to the formula rate(s)?		☒ Yes ☐ No			
If yes, provide a listing of such filings as contained on the Commission's eLibrary website.					
Line No.	Accession No. (a)	Document Date / Filed Date (b)	Docket No. (c)	Description (d)	Formula Rate FERC Rate Schedule Number or Tariff Number (e)
1	20240701-5478	07/01/2024	ER24-2481	2024 Annual Update Filing	18
2	20240617-5252	06/17/2024	ER24-2308	2024 Annual Update Filing	1, 7, and 8

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionOfFiling
The 2024 annual update is to the cost-based formula rate included in the Power Sales Agreement under ER19-2893.
(b) Concept: DescriptionOfFiling
The 2024 annual update is to the formula rate included in the Informational Filing for Attachment H-1 Open Access Transmission Tariff under ER22-282.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
INFORMATION ON FORMULA RATES - Formula Rate Variances					
1. If a respondent does not submit such filings then indicate in a footnote to the applicable Form 1 schedule where formula rate inputs differ from amounts reported in the Form 1. 2. The footnote should provide a narrative description explaining how the "rate" (or billing) was derived if different from the reported amount in the Form 1. 3. The footnote should explain amounts excluded from the ratebase or where labor or other allocation factors, operating expenses, or other items impacting formula rate inputs differ from amounts reported in Form 1 schedule amounts. 4. Where the Commission has provided guidance on formula rate inputs, the specific proceeding should be noted in the footnote.					
Line No.	Page No(s). (a)	Schedule (b)	Column (c)	Line No. (d)	
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Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
IMPORTANT CHANGES DURING THE QUARTER/YEAR			
Give particulars (details) concerning the matters indicated below. Make the statements explicit and precise, and number them in accordance with the inquiries. Each inquiry should be answered. Enter "none," "not applicable," or "NA" where applicable. If information which answers an inquiry is given elsewhere in the report, make a reference to the schedule in which it appears. 1. Changes in and important additions to franchise rights: Describe the actual consideration given therefore and state from whom the franchise rights were acquired. If acquired without the payment of consideration, state that fact. 2. Acquisition of ownership in other companies by reorganization, merger, or consolidation with other companies: Give names of companies involved, particulars concerning the transactions, name of the Commission authorizing the transaction, and reference to Commission authorization. 3. Purchase or sale of an operating unit or system: Give a brief description of the property, and of the transactions relating thereto, and reference to Commission authorization, if any was required. Give date journal entries called for by the Uniform System of Accounts were submitted to the Commission. 4. Important leaseholds (other than leaseholds for natural gas lands) that have been acquired or given, assigned or surrendered: Give effective dates, lengths of terms, names of parties, rents, and other condition. State name of Commission authorizing lease and give reference to such authorization. 5. Important extension or reduction of transmission or distribution system: State territory added or relinquished and date operations began or ceased and give reference to Commission authorization, if any was required. State also the approximate number of customers added or lost and approximate annual revenues of each class of service. Each natural gas company must also state major new continuing sources of gas made available to it from purchases, development, purchase contract or otherwise, giving location and approximate total gas volumes available, period of contracts, and other parties to any such arrangements, etc. 6. Obligations incurred as a result of issuance of securities or assumption of liabilities or guarantees including issuance of short-term debt and commercial paper having a maturity of one year or less. Give reference to FERC or State Commission authorization, as appropriate, and the amount of obligation or guarantee. 7. Changes in articles of incorporation or amendments to charter: Explain the nature and purpose of such changes or amendments. 8. State the estimated annual effect and nature of any important wage scale changes during the year. 9. State briefly the status of any materially important legal proceedings pending at the end of the year, and the results of any such proceedings culminated during the year. 10. Describe briefly any materially important transactions of the respondent not disclosed elsewhere in this report in which an officer, director, security holder reported on Pages 104 or 105 of the Annual Report Form No. 1, voting trustee, associated company or known associate of any of these persons was a party or in which any such person had a material interest. 11. (Reserved.) 12. If the important changes during the year relating to the respondent company appearing in the annual report to stockholders are applicable in every respect and furnish the data required by Instructions 1 to 11 above, such notes may be included on this page. 13. Describe fully any changes in officers, directors, major security holders and voting powers of the respondent that may have occurred during the reporting period. 14. In the event that the respondent participates in a cash management program(s) and its proprietary capital ratio is less than 30 percent please describe the significant events or transactions causing the proprietary capital ratio to be less than 30 percent, and the extent to which the respondent has amounts loaned or money advanced to its parent, subsidiary, or affiliated companies through a cash management program(s). Additionally, please describe plans, if any to regain at least a 30 percent proprietary ratio.			
None.			
None.			
None.			
None.			
None.			
On February 15, 2024, EPE issued a \$180.0 million Series C 6.02% Senior Notes with a maturity date of February 15, 2054. This debt issuance was authorized in New Mexico Public Regulation Commission Case No. 23-00004-UT and Federal Energy Regulatory Commission Docket No. ES23-11-0000. See Note G of "Notes to Financial Statements". On January 16, 2025, EPE issued a \$150.0 million term loan with a maturity date of January 15, 2026.			
None.			
The annual merit award process increased base salaries for non-union employees, including officers, by 4.0% and 3.9%, effective February 24, 2025 and February 26, 2024, respectively, compared to the previous levels. The annual effect of these increases to base salaries for non-union employees and officers was approximately \$2.8 million and \$2.7 million, respectively. Base salaries for union employees under contract were increased by 4.0% and 5.0%, effective February 24, 2025 and February 26, 2024, respectively, compared to the previous levels. The annual effect of these increases to base salaries for union employees was approximately \$1.6 million and \$1.8 million, respectively.			
See Note I of "Notes to Financial Statements".			
None. See response to items 1 to 11 and 13 to 14 and Note D of "Notes to Financial Statements".			
On January 1, 2024, David C. Hawkins was appointed Vice President, Operations and Support. On January 13, 2025, David C. Hawkins was appointed Vice President, System Planning and Operations Support. On January 1, 2024, Omar A. Gallegos was appointed Vice President, Energy Delivery. On January 1, 2024, Cheryl Mele was appointed Vice President, Employee and Customer Services. On January 13, 2025, Cheryl Mele was appointed Chief Technology Officer. On January 1, 2024, Jessica Christianson was appointed Vice President, Energy Solutions and Business Development. On January 13, 2025, Jessica Christianson was appointed Vice President, Business Development. On January 31, 2024, Victor F. Rueda, Vice President, Human Resources and Safety, retired from EPE. On January 1, 2024, James A. Schichtl was appointed Vice President, Regulatory and Resource Strategy. On January 13, 2025, James A. Schichtl was appointed Vice President, Customer and Regulatory Solutions.			

Amended Filing

On January 1, 2024, David Rodriguez was appointed Vice President, Energy Supply. On January 13, 2025, David Rodriguez was appointed Vice President, Energy Supply and Distribution Operations.
On February 6, 2024, Lisa D. Budtke was appointed Chief Financial Officer.
On February 6, 2024, Richard S. Gonzalez was appointed Treasurer.
On April 24, 2024, Andrew Gilbert's term with the Board of Directors ended.
On April 24, 2024, Michael Karp was appointed as a member of the Board of Directors.
On July 29, 2024, Raymond Palacios, Jr.'s term with the Board of Directors ended.
On January 1, 2025, Patricia Sullivan was appointed as a member of the Board of Directors.
On January 1, 2025, Rudolph Wynter was appointed as a member of the Board of Directors.
None.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
COMPARATIVE BALANCE SHEET (ASSETS AND OTHER DEBITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	UTILITY PLANT				
2	Utility Plant (101-106, 114)	200	6,924,542,104	6,615,171,902	
3	Construction Work in Progress (107)	200	558,815,158	304,479,102	
4	TOTAL Utility Plant (Enter Total of lines 2 and 3)		7,483,357,262	6,919,651,004	
5	(Less) Accum. Prov. for Depr. Amort. Depl. (108, 110, 111, 115)	200	2,820,149,148	2,773,200,342	
6	Net Utility Plant (Enter Total of line 4 less 5)		4,663,208,114	4,146,450,662	
7	Nuclear Fuel in Process of Ref., Conv., Enrich., and Fab. (120.1)	202	0		
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)		0		
9	Nuclear Fuel Assemblies in Reactor (120.3)		0		
10	Spent Nuclear Fuel (120.4)		0		
11	Nuclear Fuel Under Capital Leases (120.6)		179,385,404	177,911,554	
12	(Less) Accum. Prov. for Amort. of Nucl. Fuel Assemblies (120.5)	202	61,083,468	62,262,588	
13	Net Nuclear Fuel (Enter Total of lines 7-11 less 12)		118,301,936	115,648,966	
14	Net Utility Plant (Enter Total of lines 6 and 13)		4,781,510,050	4,262,099,628	
15	Utility Plant Adjustments (116)		0		
16	Gas Stored Underground - Noncurrent (117)		0		
17	OTHER PROPERTY AND INVESTMENTS				
18	Nonutility Property (121)		5,527,416	612,262	
19	(Less) Accum. Prov. for Depr. and Amort. (122)		0		
20	Investments in Associated Companies (123)		0		
21	Investment in Subsidiary Companies (123.1)	224	0		
23	Noncurrent Portion of Allowances	228	0		
24	Other Investments (124)		1,694,122	1,670,604	
25	Sinking Funds (125)		0		
26	Depreciation Fund (126)		0		
27	Amortization Fund - Federal (127)		0		
28	Other Special Funds (128)		448,899,974	408,836,400	
29	Special Funds (Non Major Only) (129)		0		
30	Long-Term Portion of Derivative Assets (175)		0		
31	Long-Term Portion of Derivative Assets - Hedges (176)		0		
32	TOTAL Other Property and Investments (Lines 18-21 and 23-31)		456,121,512	411,119,266	
33	CURRENT AND ACCRUED ASSETS				
34	Cash and Working Funds (Non-major Only) (130)		0		

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
Page 26 of 222

35	Cash (131)		9,219,682	10,522,879
36	Special Deposits (132-134)		500,000	500,000
37	Working Fund (135)		51,678	44,879
38	Temporary Cash Investments (136)		13,340,610	280,636
39	Notes Receivable (141)		0	
40	Customer Accounts Receivable (142)		66,092,902	79,978,981
41	Other Accounts Receivable (143)		20,334,973	21,458,025
42	(Less) Accum. Prov. for Uncollectible Acct.-Credit (144)		14,104,410	13,561,231
43	Notes Receivable from Associated Companies (145)		0	
44	Accounts Receivable from Assoc. Companies (146)		0	
45	Fuel Stock (151)	227	1,762,110	2,185,538
46	Fuel Stock Expenses Undistributed (152)	227	0	0
47	Residuals (Elec) and Extracted Products (153)	227	0	0
48	Plant Materials and Operating Supplies (154)	227	107,914,493	97,967,318
49	Merchandise (155)	227	0	0
50	Other Materials and Supplies (156)	227	0	0
51	Nuclear Materials Held for Sale (157)	202/227	0	0
52	Allowances (158.1 and 158.2)	228	131,671	567,683
53	(Less) Noncurrent Portion of Allowances	228	0	
54	Stores Expense Undistributed (163)	227	16,785	62,497
55	Gas Stored Underground - Current (164.1)		0	
56	Liquefied Natural Gas Stored and Held for Processing (164.2-164.3)		0	
57	Prepayments (165)		19,577,583	24,033,341
58	Advances for Gas (166-167)		0	
59	Interest and Dividends Receivable (171)		6,653	24,938
60	Rents Receivable (172)		0	
61	Accrued Utility Revenues (173)		26,210,334	27,285,000
62	Miscellaneous Current and Accrued Assets (174)		374,838	99,218
63	Derivative Instrument Assets (175)		0	
64	(Less) Long-Term Portion of Derivative Instrument Assets (175)		0	
65	Derivative Instrument Assets - Hedges (176)		0	
66	(Less) Long-Term Portion of Derivative Instrument Assets - Hedges (176)		0	
67	Total Current and Accrued Assets (Lines 34 through 66)		251,429,902	251,449,702
68	DEFERRED DEBITS			
69	Unamortized Debt Expenses (181)		13,800,059	13,398,171
70	Extraordinary Property Losses (182.1)	230a	0	
71	Unrecovered Plant and Regulatory Study Costs (182.2)	230b	33,187,911	36,690,494
72	Other Regulatory Assets (182.3)	232	94,063,044	113,950,736

73	Prelim. Survey and Investigation Charges (Electric) (183)		6,614,409	5,968,637
74	Preliminary Natural Gas Survey and Investigation Charges 183.1)		0	
75	Other Preliminary Survey and Investigation Charges (183.2)		0	
76	Clearing Accounts (184)		9,993	32,989
77	Temporary Facilities (185)		0	
78	Miscellaneous Deferred Debits (186)	233	29,722,725	29,558,224
79	Def. Losses from Disposition of Utility Plt. (187)		0	
80	Research, Devel. and Demonstration Expend. (188)	352	0	
81	Unamortized Loss on Reaquired Debt (189)		10,460,471	11,410,727
82	Accumulated Deferred Income Taxes (190)	234	191,569,568	182,807,963
83	Unrecovered Purchased Gas Costs (191)		0	
84	Total Deferred Debits (lines 69 through 83)		379,428,180	393,817,941
85	TOTAL ASSETS (lines 14-16, 32, 67, and 84)		5,868,489,644	5,318,486,537

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NuclearFuelNet

All of EPE's nuclear fuel financing is accomplished through the RGRT that has amounts borrowed through the issuance of senior notes and borrowings under a revolving credit facility. The assets and liabilities of the RGRT are reported on EPE's regulatory basis balance sheet. The total amount borrowed for nuclear fuel by the RGRT at December 31, 2024 was \$127.4 million, of which \$16.2 million had been borrowed under the revolving credit facility, accrued interest of \$1.2 million, and \$110.0 million was borrowed through senior notes.

(b) Concept: StoresExpenseUndistributed

Account 163 total activity for 2024 was \$(45,712):

	Balance at Beginning of Year	Balance at End of Year	2024 Activity
\$	62,497 \$	16,785 \$	(45,712)

Debits and Credits to Account 163 for 2023 and 2024 were as follow:

2023			
	Debits	Credits	Activity
\$	2,612,826 \$	(2,585,338) \$	27,488
2024			
	Debits	Credits	Activity
\$	3,789,442 \$	(3,835,154) \$	(45,712)

Credits to Stores Expense Undistributed (Account 163) were debited as follows:

	2023	2024
CWIP		
Production	\$ — \$	—
Transmission	25,777	65,550
Distribution	—	279,541
General	—	—
Total	\$ 25,777 \$	345,091
Plant		
Production	\$ 795,825 \$	(162,541)
Transmission	46,768	54,744
Distribution	1,394,628	2,231,389
General	(3,821)	4,017
Total	\$ 2,233,400 \$	2,127,609
Operation and Maintenance		
Production	\$ 227,732 \$	1,205,389
Transmission	1,434	1,796
Distribution	81,044	127,103
Administrative and General	1,703	1,218
Total	\$ 311,913 \$	1,335,506
Other		
Other	\$ 14,248 \$	26,948
Total	\$ 14,248 \$	26,948
Total Debits	\$ 2,585,338 \$	3,835,154

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
COMPARATIVE BALANCE SHEET (LIABILITIES AND OTHER CREDITS)					
Line No.	Title of Account (a)	Ref. Page No. (b)	Current Year End of Quarter/Year Balance (c)	Prior Year End Balance 12/31 (d)	
1	PROPRIETARY CAPITAL				
2	Common Stock Issued (201)	250	10	10	
3	Preferred Stock Issued (204)	250	0		
4	Capital Stock Subscribed (202, 205)		0		
5	Stock Liability for Conversion (203, 206)		0		
6	Premium on Capital Stock (207)		832,000,000	467,000,000	
7	Other Paid-In Capital (208-211)	253	0		
8	Installments Received on Capital Stock (212)	252	0		
9	(Less) Discount on Capital Stock (213)	254	0		
10	(Less) Capital Stock Expense (214)	254b	0		
11	Retained Earnings (215, 215.1, 216)	118	1,330,958,194	1,307,883,660	
12	Unappropriated Undistributed Subsidiary Earnings (216.1)	118	0		
13	(Less) Reacquired Capital Stock (217)	250	0		
14	Noncorporate Proprietorship (Non-major only) (218)		0		
15	Accumulated Other Comprehensive Income (219)	122(a)(b)	(22,779,718)	(24,379,225)	
16	Total Proprietary Capital (lines 2 through 15)		2,140,178,486	1,750,504,445	
17	LONG-TERM DEBT				
18	Bonds (221)	256	159,835,000	159,835,000	
19	(Less) Reacquired Bonds (222)	256	0		
20	Advances from Associated Companies (223)	256	0		
21	Other Long-Term Debt (224)	256	1,505,000,000	1,325,000,000	
22	Unamortized Premium on Long-Term Debt (225)		5,777,647	5,947,321	
23	(Less) Unamortized Discount on Long-Term Debt-Debit (226)		2,659,043	2,795,826	
24	Total Long-Term Debt (lines 18 through 23)		1,667,953,604	1,487,986,495	
25	OTHER NONCURRENT LIABILITIES				
26	Obligations Under Capital Leases - Noncurrent (227)		48,097,023	113,442,507	
27	Accumulated Provision for Property Insurance (228.1)		0		
28	Accumulated Provision for Injuries and Damages (228.2)		0		
29	Accumulated Provision for Pensions and Benefits (228.3)		43,461,620	61,020,619	
30	Accumulated Miscellaneous Operating Provisions (228.4)		0		
31	Accumulated Provision for Rate Refunds (229)		29,000,000	16,000,000	
32	Long-Term Portion of Derivative Instrument Liabilities		0		
33	Long-Term Portion of Derivative Instrument Liabilities - Hedges		0		

34	Asset Retirement Obligations (230)		174,971,789	160,675,620
35	Total Other Noncurrent Liabilities (lines 26 through 34)		295,530,432	351,138,746
36	CURRENT AND ACCRUED LIABILITIES			
37	Notes Payable (231)		418,000,000	535,000,000
38	Accounts Payable (232)		150,200,952	129,171,631
39	Notes Payable to Associated Companies (233)		0	
40	Accounts Payable to Associated Companies (234)		0	
41	Customer Deposits (235)		10,927,797	6,440,278
42	Taxes Accrued (236)	262	48,265,864	43,908,589
43	Interest Accrued (237)		19,694,167	17,737,571
44	Dividends Declared (238)		0	
45	Matured Long-Term Debt (239)		0	
46	Matured Interest (240)		0	
47	Tax Collections Payable (241)		1,276,927	1,551,580
48	Miscellaneous Current and Accrued Liabilities (242)		36,107,777	28,174,992
49	Obligations Under Capital Leases-Current (243)		82,795,222	17,104,152
50	Derivative Instrument Liabilities (244)		0	
51	(Less) Long-Term Portion of Derivative Instrument Liabilities		0	
52	Derivative Instrument Liabilities - Hedges (245)		0	
53	(Less) Long-Term Portion of Derivative Instrument Liabilities-Hedges		0	
54	Total Current and Accrued Liabilities (lines 37 through 53)		767,268,706	779,088,793
55	DEFERRED CREDITS			
56	Customer Advances for Construction (252)		56,301,899	49,591,362
57	Accumulated Deferred Investment Tax Credits (255)	266	14,338,938	16,194,473
58	Deferred Gains from Disposition of Utility Plant (256)		0	
59	Other Deferred Credits (253)	269	54,939,792	46,309,012
60	Other Regulatory Liabilities (254)	278	281,363,445	268,551,696
61	Unamortized Gain on Reacquired Debt (257)		0	
62	Accum. Deferred Income Taxes-Accel. Amort.(281)	272	0	
63	Accum. Deferred Income Taxes-Other Property (282)		552,700,959	527,624,723
64	Accum. Deferred Income Taxes-Other (283)		37,913,383	41,496,792
65	Total Deferred Credits (lines 56 through 64)		997,558,416	949,768,058
66	TOTAL LIABILITIES AND STOCKHOLDER EQUITY (lines 16, 24, 35, 54 and 65)		5,868,489,644	5,318,486,537

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4					
STATEMENT OF INCOME												
Quarterly												
1. Report in column (c) the current year to date balance. Column (c) equals the total of adding the data in column (g) plus the data in column (i) plus the data in column (k). Report in column (d) similar data for the previous year. This information is reported in the annual filing only. 2. Enter in column (e) the balance for the reporting quarter and in column (f) the balance for the same three month period for the prior year. 3. Report in column (g) the quarter to date amounts for electric utility function; in column (i) the quarter to date amounts for gas utility, and in column (k) the quarter to date amounts for other utility function for the current year quarter. 4. Report in column (h) the quarter to date amounts for electric utility function; in column (j) the quarter to date amounts for gas utility, and in column (l) the quarter to date amounts for other utility function for the prior year quarter. 5. If additional columns are needed, place them in a footnote.												
Annual or Quarterly if applicable												
Do not report fourth quarter data in columns (e) and (f) Report amounts for accounts 412 and 413, Revenues and Expenses from Utility Plant Leased to Others, in another utility column in a similar manner to a utility department. Spread the amount(s) over Lines 2 thru 26 as appropriate. Include these amounts in columns (c) and (d) totals. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above. Use page 122 for important notes regarding the statement of income for any account thereof. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in material refund to the utility with respect to power or gas purchases. State for each year effected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power or gas purchases. Give concise explanations concerning significant amounts of any refunds made or received during the year resulting from settlement of any rate proceeding affecting revenues received or costs incurred for power or gas purchases, and a summary of the adjustments made to balance sheet, income, and expense accounts. If any notes appearing in the report to stockholders are applicable to the Statement of Income, such notes may be included at page 122. Enter on page 122 a concise explanation of only those changes in accounting methods made during the year which had an effect on net income, including the basis of allocations and apportionments from those used in the preceding year. Also, give the appropriate dollar effect of such changes. Explain in a footnote if the previous year's/quarter's figures are different from that reported in prior reports. If the columns are insufficient for reporting additional utility departments, supply the appropriate account titles report the information in a footnote to this schedule.												
Line No.	Title of Account (a)	(Ref.) Page No. (b)	Total Current Year to Date Balance for Quarter/Year (c)	Total Prior Year to Date Balance for Quarter/Year (d)	Current 3 Months Ended - Quarterly Only - No 4th Quarter (e)	Prior 3 Months Ended - Quarterly Only - No 4th Quarter (f)	Electric Utility Current Year to Date (in dollars) (g)	Electric Utility Previous Year to Date (in dollars) (h)	Gas Utility Current Year to Date (in dollars) (i)	Gas Utility Previous Year to Date (in dollars) (j)	Other Utility Current Year to Date (in dollars) (k)	Other Utility Previous Year to Date (in dollars) (l)
1	UTILITY OPERATING INCOME											
2	Operating Revenues (400)	300	1,121,498,850	1,204,246,999			1,121,498,850	1,204,246,999				
3	Operating Expenses											
4	Operation Expenses (401)	320	484,520,144	605,509,332			484,520,144	605,509,332				
5	Maintenance Expenses (402)	320	83,613,190	65,068,071			83,613,190	65,068,071				
6	Depreciation Expense (403)	336	148,057,400	130,469,986			148,057,400	130,469,986				
7	Depreciation Expense for Asset Retirement Costs (403.1)	336	(1,504,017)	(845,476)			(1,504,017)	(845,476)				
8	Amort. & Depl. of Utility Plant (404-405)	336	29,588,029	19,766,142			29,588,029	19,766,142				
9	Amort. of Utility Plant Acq. Adj. (406)	336										
10	Amort. Property Losses, Unrecov Plant and Regulatory Study Costs (407)		2,122,305	382,724			2,122,305	382,724				
11	Amort. of Conversion Expenses (407.2)											
12	Regulatory Debits (407.3)		3,689,101	4,280,375			3,689,101	4,280,375				
13	(Less) Regulatory Credits (407.4)											
14	Taxes Other Than Income Taxes (408.1)	262	86,607,405	80,095,842			86,607,405	80,095,842				
15	Income Taxes - Federal (409.1)	262	30,925,725	19,009,574			30,925,725	19,009,574				
16	Income Taxes - Other (409.1)	262	4,229,217	2,183,885			4,229,217	2,183,885				
17	Provision for Deferred Income Taxes (410.1)	234, 272	72,540,603	82,859,847			72,540,603	82,859,847				

52	Taxes Other Than Income Taxes (408.2)	262	21,578	16,789								
53	Income Taxes-Federal (409.2)	262	6,979,172	1,894,850								
54	Income Taxes-Other (409.2)	262	278,634	42,700								
55	Provision for Deferred Inc. Taxes (410.2)	234, 272	16,556,528	18,107,322								
56	(Less) Provision for Deferred Income Taxes-Cr. (411.2)	234, 272	9,631,682	8,002,312								
57	Investment Tax Credit Adj.-Net (411.5)											
58	(Less) Investment Tax Credits (420)											
59	TOTAL Taxes on Other Income and Deductions (Total of lines 52-58)		14,204,230	12,059,349								
60	Net Other Income and Deductions (Total of lines 41, 50, 59)		35,529,979	48,212,935								
61	Interest Charges											
62	Interest on Long-Term Debt (427)		88,243,995	78,587,913								
63	Amort. of Debt Disc. and Expense (428)		1,262,826	1,167,237								
64	Amortization of Loss on Reacquired Debt (428.1)		950,256	950,256								
65	(Less) Amort. of Premium on Debt-Credit (429)		169,674	161,856								
66	(Less) Amortization of Gain on Reacquired Debt-Credit (429.1)											
67	Interest on Debt to Assoc. Companies (430)											
68	Other Interest Expense (431)		30,736,675	26,688,512								
69	(Less) Allowance for Borrowed Funds Used During Construction-Cr. (432)		13,925,964	17,821,180								
70	Net Interest Charges (Total of lines 62 thru 69)		107,098,114	89,410,882								
71	Income Before Extraordinary Items (Total of lines 27, 60 and 70)		172,030,534	208,595,442								
72	Extraordinary Items											
73	Extraordinary Income (434)											
74	(Less) Extraordinary Deductions (435)											
75	Net Extraordinary Items (Total of line 73 less line 74)											
76	Income Taxes-Federal and Other (409.3)	262	0									
77	Extraordinary Items After Taxes (line 75 less line 76)											
78	Net Income (Total of line 71 and 77)		172,030,534	208,595,442								

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
STATEMENT OF RETAINED EARNINGS				
1. Do not report Lines 49-53 on the quarterly report. 2. Report all changes in appropriated retained earnings, unappropriated retained earnings, and unappropriated undistributed subsidiary earnings for the year. 3. Each credit and debit during the year should be identified as to the retained earnings account in which recorded (Accounts 433, 436-439 inclusive). Show the contra primary account affected in column (b). 4. State the purpose and amount for each reservation or appropriation of retained earnings. 5. List first Account 439, Adjustments to Retained Earnings, reflecting adjustments to the opening balance of retained earnings. Follow by credit, then debit items, in that order. 6. Show dividends for each class and series of capital stock. 7. Show separately the State and Federal income tax effect of items shown for Account 439, Adjustments to Retained Earnings. 8. Explain in a footnote the basis for determining the amount reserved or appropriated. If such reservation or appropriation is to be recurrent, state the number and annual amounts to be reserved or appropriated as well as the totals eventually to be accumulated. 9. If any notes appearing in the report to stockholders are applicable to this statement, attach them at page 122.				
Line No.	Item (a)	Contra Primary Account Affected (b)	Current Quarter/Year Year to Date Balance (c)	Previous Quarter/Year Year to Date Balance (d)
	UNAPPROPRIATED RETAINED EARNINGS (Account 216)			
1	Balance-Beginning of Period		1,307,883,660	1,279,435,218
2	Changes			
3	Adjustments to Retained Earnings (Account 439)			
4	Adjustments to Retained Earnings Credit			
9	TOTAL Credits to Retained Earnings (Acct. 439)			
10	Adjustments to Retained Earnings Debit			
15	TOTAL Debits to Retained Earnings (Acct. 439)			
16	Balance Transferred from Income (Account 433 less Account 418.1)		172,030,534	208,595,442
17	Appropriations of Retained Earnings (Acct. 436)			
22	TOTAL Appropriations of Retained Earnings (Acct. 436)			
23	Dividends Declared-Preferred Stock (Account 437)			
29	TOTAL Dividends Declared-Preferred Stock (Acct. 437)			
30	Dividends Declared-Common Stock (Account 438)			
30.1	Class: Common Stock \$0.01 Par Value		(148,956,000)	(180,147,000)
36	TOTAL Dividends Declared-Common Stock (Acct. 438)		(148,956,000)	(180,147,000)
37	Transfers from Acct 216.1, Unapprop. Undistrib. Subsidiary Earnings			
38	Balance - End of Period (Total 1,9,15,16,22,29,36,37)		1,330,958,194	1,307,883,660
39	APPROPRIATED RETAINED EARNINGS (Account 215)			
45	TOTAL Appropriated Retained Earnings (Account 215)			
	APPROP. RETAINED EARNINGS - AMORT. Reserve, Federal (Account 215.1)			
46	TOTAL Approp. Retained Earnings-Amort. Reserve, Federal (Acct. 215.1)			
47	TOTAL Approp. Retained Earnings (Acct. 215, 215.1) (Total 45,46)			
48	TOTAL Retained Earnings (Acct. 215, 215.1, 216) (Total 38, 47) (216.1)		1,330,958,194	1,307,883,660
	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS (Account Report only on an Annual Basis, no Quarterly)			
49	Balance-Beginning of Year (Debit or Credit)			
50	Equity in Earnings for Year (Credit) (Account 418.1)			

51	(Less) Dividends Received (Debit)			
52	TOTAL other Changes in unappropriated undistributed subsidiary earnings for the year			
53	Balance-End of Year (Total lines 49 thru 52)		0	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
STATEMENT OF CASH FLOWS				
1. Codes to be used:(a) Net Proceeds or Payments;(b)Bonds, debentures and other long-term debt; (c) Include commercial paper; and (d) Identify separately such items as investments, fixed assets, intangibles, etc. 2. Information about noncash investing and financing activities must be provided in the Notes to the Financial statements. Also provide a reconciliation between "Cash and Cash Equivalents at End of Period" with related amounts on the Balance Sheet. 3. Operating Activities - Other: Include gains and losses pertaining to operating activities only. Gains and losses pertaining to investing and financing activities should be reported in those activities. Show in the Notes to the Financials the amounts of interest paid (net of amount capitalized) and income taxes paid. 4. Investing Activities: Include at Other (line 31) net cash outflow to acquire other companies. Provide a reconciliation of assets acquired with liabilities assumed in the Notes to the Financial Statements. Do not include on this statement the dollar amount of leases capitalized per the USofA General Instruction 20; instead provide a reconciliation of the dollar amount of leases capitalized with the plant cost.				
Line No.	Description (See Instructions No.1 for explanation of codes) (a)	Current Year to Date Quarter/Year (b)	Previous Year to Date Quarter/Year (c)	
1	Net Cash Flow from Operating Activities			
2	Net Income (Line 78(c) on page 117)	172,030,534	208,595,442	
3	Noncash Charges (Credits) to Income:			
4	Depreciation and Depletion	148,057,400	130,469,986	
5	Amortization of (Specify) (footnote details)			
5.1	Amortization of Other	57,274,193	45,731,304	
5.2	Amortization of Nuclear Fuel	33,742,165	33,696,210	
8	Deferred Income Taxes (Net)	533,015	27,300,126	
9	Investment Tax Credit Adjustment (Net)	(1,855,535)	(1,535,429)	
10	Net (Increase) Decrease in Receivables	16,645,261	21,968,231	
11	Net (Increase) Decrease in Inventory	(9,478,035)	(7,834,521)	
12	Net (Increase) Decrease in Allowances Inventory	436,012		
13	Net Increase (Decrease) in Payables and Accrued Expenses	68,052,472	(36,691,878)	
14	Net (Increase) Decrease in Other Regulatory Assets	(258,446)	(18,241,677)	
15	Net Increase (Decrease) in Other Regulatory Liabilities	30,427,931	(20,287,442)	
16	(Less) Allowance for Other Funds Used During Construction	2,784,743	4,393,096	
17	(Less) Undistributed Earnings from Subsidiary Companies			
18	Other (provide details in footnote):			
18.1	Other:			
18.2	Net Gains on Decommissioning Trust Funds	(34,703,671)	(45,482,239)	
18.3	Amortization of Unearned Compensation	6,278,464	9,322,568	
18.4	Gain on Life Insurance	(573,321)		
18.5	Loss (Gain) on Sale of Property, Plant and Equipment	1,460,864	(85,476)	
18.6	Unrealized (Gains) Losses on Investments in Debt Securities	(19,484)	2,759	
18.7	Other Operating Activities	417,573	246,507	
18.8	Deferred Charges and Credits	1,713,019	(27,439,252)	
18.9	Net Decrease (Increase) in Prepayments and Other	1,755,915	(9,236,755)	
22	Net Cash Provided by (Used in) Operating Activities (Total of Lines 2 thru 21)	489,151,583	306,105,368	
24	Cash Flows from Investment Activities:			

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
Page 37 of 222

25	Construction and Acquisition of Plant (including land):		
26	Gross Additions to Utility Plant (less nuclear fuel)	(718,264,444)	(513,948,753)
27	Gross Additions to Nuclear Fuel	(36,408,232)	(34,352,781)
28	Gross Additions to Common Utility Plant		
29	Gross Additions to Nonutility Plant		
30	(Less) Allowance for Other Funds Used During Construction	(2,784,743)	(4,393,096)
31	Other (provide details in footnote):		
31.1	Other (provide details in footnote):		
34	Cash Outflows for Plant (Total of lines 26 thru 33)	(751,887,933)	(543,908,438)
36	Acquisition of Other Noncurrent Assets (d)		
37	Proceeds from Disposal of Noncurrent Assets (d)	13,469	138,184
39	Investments in and Advances to Assoc. and Subsidiary Companies		
40	Contributions and Advances from Assoc. and Subsidiary Companies		
41	Disposition of Investments in (and Advances to)		
42	Disposition of Investments in (and Advances to) Associated and Subsidiary Companies		
44	Purchase of Investment Securities (a)		
45	Proceeds from Sales of Investment Securities (a)		
46	Loans Made or Purchased		
47	Collections on Loans		
49	Net (Increase) Decrease in Receivables		
50	Net (Increase) Decrease in Inventory		
51	Net (Increase) Decrease in Allowances Held for Speculation		
52	Net Increase (Decrease) in Payables and Accrued Expenses		
53	Other (provide details in footnote):		
53.1	Proceeds from Life Insurance	684,281	
53.2	Other (provide details in footnote):		
53.3	Investment in Decommissioning Trust Fund (Purchases)	(386,507,440)	(16,697,148)
53.4	Investment in Decommissioning Trust Fund (Sales and Maturities)	379,805,895	9,252,955
53.5	Others		
53.6	Net Customer Advances for Construction	6,710,537	8,171,841
53.7	Net Salvage Value and Cost of Removal	(6,571,847)	(3,290,431)
53.8	Customer Revenue Agreements	2,099,920	2,876,576
57	Net Cash Provided by (Used in) Investing Activities (Total of lines 34 thru 55)	(755,653,118)	(543,456,461)
59	Cash Flows from Financing Activities:		
60	Proceeds from Issuance of:		
61	Long-Term Debt (b)	180,000,000	
62	Preferred Stock		
63	Common Stock		

64	Other (provide details in footnote):		
64.1	Other (provide details in footnote):		
64.2	Financing and Other Capital Lease Obligations - Proceeds	722,741,338	363,983,934
64.3	Equity Contribution from Sun Jupiter Holdings LLC	365,000,000	167,000,000
66	Net Increase in Short-Term Debt (c)		150,000,000
67	Other (provide details in footnote):		
67.1	Other (provide details in footnote):		
70	Cash Provided by Outside Sources (Total 61 thru 69)	1,267,741,338	680,983,934
72	Payments for Retirement of:		
73	Long-term Debt (b)		
74	Preferred Stock		
75	Common Stock		
76	Other (provide details in footnote):		
76.1	Other: (provide details in footnote):		
76.2	Issuance Costs Related to Senior Notes	(1,198,110)	
76.3	Other Financing Activities	(25,000)	
76.4	Issuance Costs Related to RCF	(417,164)	(1,657,418)
76.5	Issuance Costs Related to Term Loan		(268,180)
76.6	Financing and other Capital Lease Obligations - Payments	(688,879,953)	(268,213,374)
76.7	Issuance Costs Related to RGRT Senior Notes		(6,720)
78	Net Decrease in Short-Term Debt (c)	(150,000,000)	
80	Dividends on Preferred Stock		
81	Dividends on Common Stock	(148,956,000)	(180,147,000)
83	Net Cash Provided by (Used in) Financing Activities (Total of lines 70 thru 81)	278,265,111	230,691,242
85	Net Increase (Decrease) in Cash and Cash Equivalents		
86	Net Increase (Decrease) in Cash and Cash Equivalents (Total of line 22, 57 and 83)	11,763,576	(6,659,851)
88	Cash and Cash Equivalents at Beginning of Period	11,348,394	18,008,245
90	Cash and Cash Equivalents at End of Period	23,111,970	11,348,394

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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NOTES TO FINANCIAL STATEMENTS

1. Use the space below for important notes regarding the Balance Sheet, Statement of Income for the year, Statement of Retained Earnings for the year, and Statement of Cash Flows, or any account thereof. Classify the notes according to each basic statement, providing a subheading for each statement except where a note is applicable to more than one statement.

2. Furnish particulars (details) as to any significant contingent assets or liabilities existing at end of year, including a brief explanation of any action initiated by the Internal Revenue Service involving possible assessment of additional income taxes of material amount, or of a claim for refund of income taxes of a material amount initiated by the utility. Give also a brief explanation of any dividends in arrears on cumulative preferred stock.

3. For Account 116, Utility Plant Adjustments, explain the origin of such amount, debits and credits during the year, and plan of disposition contemplated, giving references to Commission orders or other authorizations respecting classification of amounts as plant adjustments and requirements as to disposition thereof.

4. Where Accounts 189, Unamortized Loss on Reacquired Debt, and 257, Unamortized Gain on Reacquired Debt, are not used, give an explanation, providing the rate treatment given these items. See General Instruction 17 of the Uniform System of Accounts.

5. Give a concise explanation of any retained earnings restrictions and state the amount of retained earnings affected by such restrictions.

6. If the notes to financial statements relating to the respondent company appearing in the annual report to the stockholders are applicable and furnish the data required by instructions above and on pages 114-121, such notes may be included herein.

7. For the 3Q disclosures, respondent must provide in the notes sufficient disclosures so as to make the interim information not misleading. Disclosures which would substantially duplicate the disclosures contained in the most recent FERC Annual Report may be omitted.

8. For the 3Q disclosures, the disclosures shall be provided where events subsequent to the end of the most recent year have occurred which have a material effect on the respondent. Respondent must include in the notes significant changes since the most recently completed year in such items as: accounting principles and practices; estimates inherent in the preparation of the financial statements; status of long-term contracts; capitalization including significant new borrowings or modifications of existing financing agreements; and changes resulting from business combinations or dispositions. However were material contingencies exist, the disclosure of such matters shall be provided even though a significant change since year end may not have occurred.

9. Finally, if the notes to the financial statements relating to the respondent appearing in the annual report to the stockholders are applicable and furnish the data required by the above instructions, such notes may be included herein.

A. Regulatory-Basis Financial Statements

The accompanying regulatory-basis financial statements are presented in accordance with the accounting requirements of the Federal Energy Regulatory Commission (the "FERC") as set forth in its applicable Uniform System of Accounts ("USoA") and published accounting releases which is a comprehensive basis of accounting other than United States of America ("U.S.") Generally Accepted Accounting Principles ("GAAP"). Notes A through N of the regulatory-basis financial statements are from the December 31, 2024 GAAP Financial Statements and have been revised where the presentation of regulatory-basis financial statements, in accordance with requirements under the USoA and published accounting releases of the FERC, result in different financial statement amounts or disclosures than under GAAP. Because many types of transactions are susceptible to varying interpretations, the amounts and classifications reported in the accompanying regulatory-basis financial statements may be subject to change at a later date upon final determination by the FERC. The information contained in Notes A through N is supplemented for additional regulatory-basis disclosures.

Regulatory-Basis Financial Statements Compared to GAAP

The significant differences between El Paso Electric Company's ("EPE") regulatory-basis financial statements and those prepared in accordance with GAAP include the application of fresh-start reporting to the GAAP financial statements and the discontinuance and subsequent re-application of the provisions of Financial Accounting Standards Board (the "FASB") accounting guidance for regulated operations. In 1996, EPE adopted fresh-start reporting for its GAAP financial statements in accordance with the FASB guidance related to financial reporting by entities in reorganization under the U.S. Bankruptcy Code. The adoption of fresh-start reporting resulted in the creation of a new reporting entity having no retained earnings or accumulated deficit and significantly altered, compromised, or modified EPE's historical capital structure.

In addition, certain items in the accompanying regulatory-basis financial statements are classified differently under FERC requirements than in EPE's GAAP financial statements. If GAAP were followed, items in the accompanying regulatory-basis financial statements would be increased (decreased) as follows (in thousands):

Line No.		2024	2023
Assets and Other Debits (Pages 110-111)			
2	Utility plant	\$ (926,633)	\$ (914,415)
3	Construction work in progress	(16,226)	(11,024)
5	Accumulated provision for depreciation, amortization and depletion	(898,719)	(895,368)
11	Nuclear fuel under capital leases	(1,693)	(1,670)
12	Accumulated provision for amortization of nuclear fuel	(1,332)	(1,246)
18	Non utility property	(5,527)	(612)
24	Other investments	(1,694)	(1,671)
28	Other special funds	(448,900)	(408,836)
67	Total current and accrued assets	18,768	31,857
84	Total deferred debits	259,999	196,013
Liabilities and Other Credits (Pages 112-113)			
11	Retained earnings	\$ (22,354)	\$ (21,741)
15	Accumulated other comprehensive income	(640)	(535)
24	Total long-term debt	32,764	98,168
35	Total other noncurrent liabilities	(296,631)	(351,140)
54	Total current and accrued liabilities	81,161	35,802
65	Total deferred credits	(17,255)	25,482
Statement of Income for the Year (Pages 114-117)			
25	Total utility operating expenses	\$ (17,220)	\$ (20,925)
26	Net utility operating income	17,220	20,925
60	Net other income and deductions	38,693	43,799
70	Net interest charges	13,657	14,530
78	Net income	(613)	(609)
Statement of Retained Earnings (Pages 118-119)			
1	Balance – beginning of period	\$ (21,741)	\$ (21,132)
48	Total retained earnings	(22,354)	(21,741)
Statement of Cash Flows (Pages 120-121)			
22	Net cash provided by (used in) operating activities	\$ (19,311)	\$ (17,523)
57	Net cash provided by (used in) investing activities	19,311	17,523
Statement of Accumulated Comprehensive Income, Comprehensive Income and Hedging Activities (Page 122a-122b)			
9	Other comprehensive income	\$ (105)	\$ (270)

Statement of Cash Flows

Cash and cash equivalents and amortization of other presented on the statement of cash flows for the years ended December 31, 2024 and 2023 consist of the following (in thousands):

	2024	2023
Cash and Cash Equivalents:		
Cash (131)	\$ 9,220	\$ 10,523
Special deposits (132-134)	500	500
Working funds (135)	52	45
Temporary cash investments (136)	13,340	280
Cash and cash equivalents at end of period	<u>\$ 23,112</u>	<u>\$ 11,348</u>
Amortization of Other:		
ARO depreciation (403.1)	\$ (1,504)	\$ (845)
Other utility plant (404)	21,886	14,681
Cloud computing arrangements (404)	7,702	5,085
Amort. property losses, unrecov plant & regulatory study costs (407)	2,122	383
Regulatory assets (407.3)	3,689	4,280
ARO accretion expense (411.10)	14,299	12,873
Debt expense (428)	1,263	1,167
Loss on reacquired debt (428.1)	950	950
Debt premium (429)	(170)	(162)
Debt expense on short term loan	89	179
Interest rate lock losses	837	784
Operating lease assets amortization	530	565
Nuclear fuel financing issuance costs	87	189
Dry cask storage amortization	2,072	3,852
Coal reclamation amortization	156	486
FERC transmission rate case amortization	240	—
Texas rate case amortization	2,700	938
New Mexico rate case amortization	326	326
	<u>\$ 57,274</u>	<u>\$ 45,731</u>
Summary of Significant Accounting Policies		
<i>General.</i> EPE is a utility engaged in the generation, transmission and distribution of electricity in an area of approximately 10,000 square miles in west Texas and southern New Mexico. EPE also serves a full requirements wholesale customer in Texas. EPE is regulated by the Public Utility Commission of Texas ("PUCT"), the New Mexico Public Regulation Commission ("NMPRC"), and the FERC. EPE is a wholly owned subsidiary of Sun Jupiter Holdings, LLC ("Parent").		
<i>Basis of Presentation.</i> EPE maintains its accounts in accordance with the accounting requirements of the FERC set forth in its applicable USoA and published accounting releases, and applies such principles in its regulatory books of account to the rate treatment as ordered by each of EPE's three regulators (PUCT, NMPRC, and FERC), which is a comprehensive basis of accounting other than GAAP.		
<i>Use of Estimates.</i> The preparation of regulatory-basis financial statements in conformity with regulatory accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and		
disclosure of contingent assets and liabilities at the date of the regulatory-basis financial statements and the reported amounts of revenues and expenses during the reporting period. EPE evaluates its estimates on an ongoing basis, including those related to depreciation, unbilled revenue (or "Accrued Utility Revenues"), income taxes, fuel and purchased power costs, pension and other post-retirement obligations and asset retirement obligations ("ARO"). Actual results could differ from those estimates.		
<i>Utility Plant.</i> Utility plant is reported at cost, less regulatory disallowances and impairments. Costs include direct and indirect labor, materials, construction overheads and allowance for funds used during construction ("AFUDC"). Depreciation is provided on a straight-line basis at annual rates which generally amortize the undepreciated cost of depreciable property over the estimated remaining lives of the assets (ranging in average from 5 to 60 years). The average composite depreciation rates utilized in 2024 and 2023 were 2.24% and 2.13%, respectively. When property subject to composite depreciation is retired or otherwise disposed of in the normal course of business, its cost together with the cost of removal, less salvage is charged to accumulated depreciation. For other property dispositions, the applicable cost and accumulated depreciation is removed from the balance sheet accounts and a gain or loss is recognized, if applicable. Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable.		
The cost of nuclear fuel is amortized to fuel expense on a units-of-production basis. EPE is also amortizing its share of costs associated with on-site spent fuel storage casks at Palo Verde Generating Station ("Palo Verde") over the burn period of the fuel that will necessitate the use of the storage casks. See Note E of Notes to Financial Statements for further discussion.		
<i>Cloud Computing.</i> EPE capitalizes costs related to cloud computing arrangements that are service contracts based on the nature of the costs and the project's stage in which they are incurred by applying the existing guidance for internal use software implementation costs. Cloud computing costs are capitalized to Construction Work in Progress ("CWIP") and Utility Plant in the Regulatory-Basis Balance Sheet and are amortized to Amortization and Depletion of Utility Plant in the Regulatory-Basis Statement of Income, in accordance with FERC guidance. EPE generally earns a return on these costs when they are included in rate base. Costs are amortized on a straight-line basis over the life of the contract. The cloud computing costs for the years ended December 31, 2024 and 2023 are as follows (in thousands):		
	Years Ended December 31,	
	2024	2023
Capitalized cloud computing costs	\$ 19,135	\$ 17,366
Amortization expense of capitalized cloud computing costs	7,702	5,085
	As of December 31,	
	2024	2023
Total gross capitalized cloud computing costs	\$ 84,745	\$ 65,610
Accumulated amortization of capitalized cloud computing costs	13,512	5,810
<i>Allowance for Funds Used During Construction and Capitalized Interest.</i> AFUDC is determined by applying an accrual rate to the balance of certain CWIP. The FERC has promulgated procedures for the computation (a prescribed formula) of the accrual rate. The average AFUDC rates used in 2024 and 2023 were 6.45% and 6.13%, respectively. EPE capitalizes interest on nuclear fuel in accordance with the FERC USoA as provided for in the FASB guidance for regulated operations.		
<i>Asset Retirement Obligations.</i> EPE complies with FERC Order No. 631, "Accounting Financial Reporting and Rate Filing Requirements for Asset Retirement Obligations", which sets forth accounting requirements for the recognition and measurement of liabilities associated with the retirement of tangible long-lived assets. Under the FERC Order No. 631, these liabilities are recognized as incurred if a reasonable estimate of fair value can be established and are capitalized as part of the cost of the related tangible long-lived assets. EPE records the increase in the ARO due to the passage of time as an operating expense (accretion expense). If EPE incurs or assumes any liability in retiring any asset at the end of its useful life without a		
legal obligation to do so, it will record such retirement costs as incurred. See Note F of Notes to Financial Statements for further discussion.		
<i>Cash and Cash Equivalents.</i> Temporary cash investments with an original maturity of three months or less are considered cash equivalents. EPE's cash and cash equivalents do not include amounts held in trust by EPE's Palo Verde nuclear decommissioning trust funds ("NDT") or the pension and other post-retirement benefit trust funds.		
<i>Investments.</i> EPE's marketable securities, included in decommissioning trust funds that are reflected in Other Special Funds in the Regulatory-Basis Balance Sheet, are reported at fair value and consist of cash and equity securities held in the NDT. Investments in equity securities are measured at fair market value. Changes in the fair market value for equity securities are recognized in the Regulatory-Basis Statement of Income, with the exception of the FERC jurisdictional portion which is still accounted for in Regulatory-Basis Other Comprehensive Income. See Note K of Notes to Financial Statements for further discussion.		
<i>Inventories.</i> Inventories, primarily parts, materials, supplies, fuel oil and natural gas are stated at average cost, which does not exceed recoverable cost.		
<i>Operating Revenues.</i> EPE accrues revenues for services rendered, including unbilled electric service revenues, which are reflected within Accrued Utility Revenues. EPE recognizes revenue associated with contracts with customers when performance obligations under the terms of the contract with the customer are satisfied. Revenue is measured as the amount of consideration received in exchange for transferring goods or providing services to the customer. Taxes collected concurrently with revenue producing activities are excluded from revenue. Accrued Utility Revenues are recorded for estimated amounts of energy delivered in the period following the customer's last billing cycle to the end of the reporting period. Accrued Utility Revenues are estimated based on monthly generation volumes and by applying an average revenue/kilowatt-hour ("kWh") to the number of estimated kWhs delivered but not billed. EPE recorded \$26.2 million and \$27.3 million of Accrued Utility Revenues as of December 31, 2024 and 2023, respectively. See Note C of Notes to Financial Statements for further discussion.		
Texas retail customers are billed under base rates and a fixed fuel factor approved by the PUCT. New Mexico retail customers are billed under base rates and a fuel adjustment clause that is adjusted monthly, as approved by the NMPRC. A FERC wholesale full requirements customer is billed under formula base rates and fuel factors and a fuel adjustment clause that is adjusted monthly. Recovery of fuel and purchased power expenses is subject to periodic reconciliations of actual fuel and purchased power expenses incurred to actual fuel revenues collected. The difference between fuel and purchased power expenses incurred and fuel revenues charged to customers is reflected in the accompanying Regulatory-Basis Balance Sheet in Other Regulatory Assets and Other Regulatory Liabilities, as appropriate. See Note D of Notes to Financial Statements for further discussion.		

Income Taxes. EPE accounts for federal and state income taxes under the asset and liability method of accounting for income taxes. Deferred income taxes are recognized for the estimated future tax consequences of "temporary differences" by applying enacted statutory tax rates for each taxable jurisdiction applicable to future years to differences between the financial statement carrying amounts and the tax basis of existing assets and liabilities. Certain temporary differences are accorded flow-through treatment by EPE's regulators and impact EPE's effective tax rate. The FASB guidance requires that rate-regulated companies record deferred income taxes for temporary differences accorded flow-through treatment at the direction of the regulatory commission. The resulting deferred tax assets and liabilities are recorded at the expected cash flow to be reflected in future rates. Because EPE's regulators have consistently permitted the recovery of tax effects previously flowed-through earnings, EPE has recorded regulatory liabilities and assets offsetting such deferred tax assets and liabilities. The effect on deferred tax assets and liabilities of a change in tax rate is recognized in income in the period that includes the enactment date, unless those deferred taxes will be collected from or returned to customers in which case they are recorded as a regulatory asset or liability. EPE recognizes tax assets and liabilities for uncertain tax positions in accordance with the recognition and measurement criteria of the FASB guidance for uncertainty in income taxes as modified by FERC Docket No. AI07-2-000. See Note H of Notes to Financial Statements for further discussion.

Pension and Post-retirement Benefit Accounting. See Note J of Notes to Financial Statements for a discussion of EPE's accounting policies for its employee benefits.

Credit Losses. EPE is exposed to credit losses as a result of recording customer receivables related to retail and wholesale electric sales and the provision of transmission services to customers. The allowance for credit losses represents EPE's estimate of existing accounts receivable that will ultimately be uncollectible. The allowance is calculated by applying estimated write-off factors to various classes of outstanding receivables. The write-off factors used to estimate uncollectible accounts are based upon consideration of both historical collections experience and management's best estimate of future collections success given the existing collections environment and qualitative forecasts of future conditions. During the years ended December 31, 2024, and 2023, EPE performed its assessment in accordance with Accounting Standards Update ("ASU") 2016-13, Financial Instruments - Credit Losses (Topic 326), which included consideration for the impact of Coronavirus Disease 2019 ("COVID-19") during 2023. Based on that assessment, EPE recorded a charge for anticipated uncollectible customer accounts. Additions, deductions and balances for the allowance for credit losses for the years ended December 31, 2024 and 2023 are as follows (in thousands):

	Years Ended December 31,	
	2024	2023
Balance at beginning of period	\$ 13,561	\$ 15,434
Additions:		
Increase to provision	4,622	2,305 (a)
Recovery of previous write-offs	1,086	1,160
Uncollectible receivables written off	(5,165)	(5,338)
Balance at end of period	<u>\$ 14,104</u>	<u>\$ 13,561</u>

(a) Includes a \$2.2 million reduction for the estimated impact of COVID-19 which was charged to Regulatory Assets in EPE's Regulatory-Basis Balance Sheet. The reduction to the allowance for credit losses related to COVID-19 recorded was due to an update in the methodology used to estimate the COVID-19 impact.

Leases. EPE determines if an arrangement contains a lease and the classification of that lease at inception. Operating lease right-of-use ("ROU") assets represent EPE's right to use an underlying asset for the lease term and operating lease liabilities represent the obligation to make payments under the lease. ROU assets and lease liabilities are recognized at the lease commencement date based on the estimated present value of the minimum lease payments over the lease term. In determining lease terms, EPE considers any options to extend or terminate the lease that are reasonably certain of being exercised. As EPE's leases do not include an implicit rate, EPE uses an estimated incremental borrowing rate, at lease commencement, to determine the present value of the future lease payments. In calculating the incremental borrowing rate, EPE takes into consideration recent debt issuances and other data for instruments with similar characteristics. EPE's lease agreements do not contain residual value guarantees or restrictive covenants. For leases with lease and non-lease components, EPE has elected to account for the consideration as a single lease component. EPE has also elected not to record leases with a term of 12 months or less on the Regulatory-Basis Balance Sheet. The operating lease ROU assets are included as part of electric plant in service and lease liabilities are included as part of Current and Non-current Obligation Under Capital Lease in EPE's Regulatory-Basis Balance Sheet in accordance with FERC Docket No. AI19-1-000. As of December 31, 2024, EPE does not have any material operating leases.

Long-Term Incentive Compensation. EPE's Long-term incentive plan ("LTIP") is a liability-classified award in accordance with FASB guidance for deferred compensation arrangements. EPE measures the cost of employee services received in exchange for a cash performance award. Such costs are recognized using the graded attribution vesting method over the period during which an employee is required to provide service in exchange for the award (requisite service period). Compensation cost is not recognized for anticipated forfeitures prior to vesting of the awards. See Note J of the Notes to Financial Statements for further discussion.

Reclassification. Certain amounts included in the Nonutility Operating Income section of EPE's Regulatory-Basis Statement of Income for 2023 have been revised to correct an error in the classification of the unrealized gains attributable to EPE's NDT. Specifically, unrealized gains attributable to EPE's NDT of \$45,161,202 have been reclassified from Other Deductions (Account 426.5) to Miscellaneous Nonoperating Income (Account 421). The Other Deductions (Account 426.5) and Miscellaneous Nonoperating Income (Account 421) included in EPE's Regulatory-Basis Statement of Income were previously reported as (\$44,896,931) and \$4,971,209, respectively, in the 2023 FERC Form 1.

B. New Accounting Standards

The new accounting standards discussed below are issued by the FASB and are to be applied to financial statements prepared in accordance with GAAP. Differences may occur between financial statements prepared in accordance with GAAP and financial statements prepared in accordance with the USoA when these standards are adopted.

New Accounting Standards to be Adopted in the Future

On June 29, 2023, the FERC issued Docket No. RM21-11-000, Order No. 898, final rule on Accounting and Reporting Treatment of Certain Renewable Energy Assets ("FERC Order No. 898"). FERC Order No. 898 changed the accounting and reporting treatment of certain renewable assets under the USoA and its effective date for final compliance is January 1, 2025. FERC Order No. 898 (1) creates new subfunctions and accounts for non-hydro renewables; (2) establishes a separate function for Energy Storage; (3) codifies accounting and reporting treatment for renewable energy credits; (4) creates new accounts for computer hardware, software, and communication equipment within existing functions that do not already include them; (5) and amends FERC Form Nos. 1, and 3-Q to include new subfunctions for Wind, Solar, and Other Non-Hydro Renewable, as well as a new Energy Storage function within the plant and operations expense sections of the forms. EPE will adopt FERC Order No. 898 effective January 1, 2025 and the adoption will not materially impact EPE's disclosures.

In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740), Improvements to Income Tax Disclosures, to enhance income tax disclosures for the effective tax rate reconciliation and income taxes paid to address investor requests for more information about the tax risks and opportunities. This update applies to all reporting entities subject to ASC 740: Income Tax. For non-public business entities, ASU 2023-09 requires qualitative disclosure about specific categories of reconciling items and individual jurisdictions that result in a significant difference between the statutory tax rate and the effective tax rate; disclosure of income taxes paid (net of refunds received), disaggregated by federal, state and foreign; and net amounts paid to an individual jurisdiction that are equal to or exceed 5% of the total income taxes paid (net of refunds received). In addition, ASU 2023-09 requires disclosure of income (or loss) from continuing operations before income tax expense (or benefit) disaggregated between domestic and foreign; and income tax expense (or benefit) from continuing operations disaggregated by federal, state, and foreign. ASU 2023-09 also provides guidance to eliminate certain disclosures related to unrecognized tax benefit balances. For non-public business entities, ASU 2023-09 will be effective for annual periods beginning after December 15, 2025. ASU 2023-09 will be applied on a prospective basis with the option to apply the standard retrospectively, and early adoption is permitted. EPE is currently assessing the future impact of ASU 2023-09.

C. Revenues

The following table disaggregates revenue from contracts with customers, for the years ended December 31, 2024 and 2023 (in thousands):

	Years Ended December 31,	
	2024	2023
Retail	\$ 882,307	\$ 892,635
Wholesale	203,117	263,055
Wheeling (transmission)	31,679	44,084
Total revenues from contracts with customers	<u>1,117,103</u>	<u>1,199,774</u>
Other	4,396	4,473
Total operating revenues	<u>\$ 1,121,499</u>	<u>\$ 1,204,247</u>

Retail. Retail contracts represent EPE's primary revenue source. EPE has determined that retail electric service to residential, commercial and industrial, and public authority customers represents an implied daily contract with the customer. The contract is comprised of an obligation to supply and distribute electricity and related capacity. Revenue is recognized, over time, equal to the product of the applicable tariff rates, as approved by the PUCT and the NMPRC, and the volume of the electricity delivered to the customer, or through the passage of time based upon providing the service of standing ready. Accrued Utility Revenues are recognized at month end based on estimated monthly generation volumes and by applying an average revenue per kWh to the number of estimated kWhs delivered but not billed to customers, and recorded as a receivable for the period following the last billing cycle to the end of the reporting period. Retail customers receive a bill monthly, with payment due sixteen days after issuance.

Wholesale. Wholesale contracts primarily include forward power sales into markets outside EPE's service territory when EPE has competitive generation capacity available, after meeting its regulated service obligations. Pricing is either fixed or based on an index rate with consideration potentially including variable components. Uncertainties regarding the variable consideration will be resolved when the transaction price is known at the point of delivering the energy. The obligation to deliver the electricity is satisfied over time as the customer receives and consumes the electricity. Wholesale customers are invoiced monthly on the 10th day of each month, with payment due by the 20th day of the month. Effective April 2023, wholesale includes power sales into the Western Energy Imbalance Market ("EIM"). EIM customers are invoiced monthly, with payment due within twenty days of receipt of the invoice. In the case of the sale of renewable energy certificates, the transaction price is allocated to the performance obligation to deliver the confirmed quantity of the certificates based on the stand alone selling price of each certificate. Revenue is recognized as control of the certificates is transferred to the customer. The customer is invoiced upon the completed transfer of the certificates, with payment due within ten business days. Wholesale also includes an annual agreement between EPE and one of its wholesale customers, Rio Grande Electric Cooperative ("RGECC"), which involves the provision of full requirements electric service from EPE to RGECC. The rates for this service are recalculated annually and require FERC approval.

Wheeling (transmission). Wheeling involves EPE providing point-to-point transmission service, which includes the receipt of capacity and energy at designated point(s) and the transfer of such capacity and energy to designated point(s) of delivery on either a firm or non-firm basis for periods of one year or less. The performance obligation to provide capacity and transmit energy is satisfied over time as EPE performs. Transmission customers are invoiced on a monthly basis, with payment due within twenty days of receipt of the invoice.

Accounts receivable. Accounts receivable is principally comprised of revenue from contracts with customers. EPE recognizes expense for accounts that are deemed uncollectible in operating expense. EPE recognized \$4.7 million and \$4.4 million of uncollectible expense for the years ended December 31, 2024 and 2023, respectively. See Note A of Notes to Financial Statement for a discussion of the COVID-19 impact on EPE's allowance for credit losses for 2023.

D. Regulation

General

The rates and services of EPE are regulated by incorporated municipalities in Texas, the PUCT, the NMPRC and the FERC. Municipal orders, ordinances and other agreements regarding rates and services adopted by Texas municipalities are subject to review and approval by the PUCT. The FERC has jurisdiction over EPE's wholesale (sales for resale) transactions, transmission service and compliance with federally-mandated reliability standards. The decisions of the PUCT, the NMPRC and the FERC are subject to judicial review.

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
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Texas Regulatory Matters

2021 Texas Retail Rate Case Filing. On June 1, 2021, EPE filed in Docket No. 52195, a request for an increase of approximately \$69.7 million, or \$41.8 million after accounting for the Distribution Cost Recovery Factor ("DCRF") and the Transmission Cost Recovery Factor ("TCRF"), in non-fuel base revenues with the PUCT and those Texas municipalities that retained original jurisdiction.

On September 15, 2022, the PUCT issued the PUCT Final Order in Docket No. 52195 ("2021 PUCT Final Order"), which provides among other things, for the following: (i) an annual non-fuel base rate increase of \$5.1 million net of revenue EPE is already recovering through the DCRF and TCRF, effective for electricity consumed on and after November 3, 2021; (ii) a return on equity of 9.35%; (iii) recovery of reasonable rate case expenses of \$4.3 million over a four-year period; (iv) increased depreciation rates beginning with the effective date of November 3, 2021; (v) recovery of COVID-19 costs of \$6.3 million over a four-year period; (vi) removal of retiring generation plants from base rates and recovery through a separate rider, effective for electricity consumed on and after November 3, 2021; and (vii) a refund of \$24.1 million of excess deferred income taxes to Texas customers over a four-year period through a credit rider.

New base rates, including additional surcharges associated with COVID-19 expenses, certain generating unit costs, and rate case expenses were implemented in August 2022. Surcharges to reflect the relate-back of rates for consumption on and after November 3, 2021, through July 31, 2022, to be offset against the existing regulatory liability for the excess deferred income tax credit owed to Texas customers, were approved on February 7, 2023. EPE deferred any recognition of EPE's request in Docket No. 52195 until it received the 2021 PUCT Final Order on September 15, 2022. Accordingly, EPE reported the effect of the 2021 PUCT Final Order in 2022, a cumulative relate-back impact of \$13.5 million, after-tax, for consumption from November 3, 2021, through July 31, 2022. The cumulative relate-back impact includes \$3.2 million of bad debt expenses related to COVID-19 incurred through December 31, 2020, which were approved in the 2021 PUCT Final Order to be recovered from customers through a four-year period beginning August 2022. The impact recorded in 2022 was comprised of recurring and non-recurring items.

The 2021 PUCT Final Order also established filing requirements on additional COVID-19 costs and bad-debt costs after the test year and deferred under the PUCT's order filed in Docket No. 50664 on March 26, 2020. In compliance with the 2021 PUCT Final Order, EPE filed its initial annual filing with the PUCT on March 31, 2023, in Docket No. 54812 which included a true-up of \$9.6 million for bad debt and other expenses related to COVID-19 that were incurred in the years 2021 and 2022. On April 29, 2024, a proposed decision recommending that EPE's application be granted was issued. On July 12, 2024, the PUCT issued a final order in Docket No. 54812 approving EPE's application consistent with the proposed decision.

EPE filed its second annual update filing with the PUCT on March 28, 2024, in Docket No. 56422 which included a net amount of \$8.5 million for the four years 2020 to 2023 on a Texas jurisdictional basis for bad debt and other expenses related to COVID-19, after the reduction of revenues collected through the rider. On June 21, 2024, the City of El Paso, Texas ("City of El Paso"), requested a hearing, and on June 25, 2024, PUCT Staff requested a hearing. On September 18, 2024, EPE filed supplemental testimony updating the filing with actual recovery through August 2024. Intervenor testimony was filed on October 18, 2024, and PUCT Staff filed a statement that it would not be filing testimony. On November 14, 2024, the Administrative Law Judges ("ALJ"), at the request of the parties, issued an order suspending the procedural order to allow settlement discussions. EPE cannot predict the outcome of this filing.

2025 Texas Retail Rate Case Filing. On January 27, 2025, EPE filed in Docket No. 57568, a request for an increase of approximately \$129.0 million, in non-fuel base revenues with the PUCT and those Texas municipalities that retained original jurisdiction. The final rates approved in this case will relate back to July 1, 2025, and EPE will assess either a surcharge or issue a refund depending on the final order in this case. At this time, EPE cannot predict the outcome of this filing.

Fuel and Purchased Power Costs. EPE's actual fuel costs, including purchased power energy costs, net of the cost of off-system sales and related shared margins, are recovered from customers through a fixed fuel factor. The PUCT has adopted a fuel cost recovery rule ("Texas Fuel Rule") that allows EPE to seek periodic adjustments to its fixed fuel factor. EPE can seek to revise its fixed fuel factor based upon the approved formula at least four months after its last revision except in the month of December. The Texas Fuel Rule requires EPE to request to refund fuel costs in any month when the over-recovery balance exceeds a threshold material amount and when it expects fuel costs to continue to be materially over-recovered. The Texas Fuel Rule also permits EPE to seek to surcharge fuel under-recoveries in any month the balance exceeds a threshold material amount and when it expects fuel cost recovery to continue to be materially under-recovered. Fuel over- and under-recoveries are considered material when they exceed 4% of the previous twelve months' fuel costs. All such fuel revenue and expense activities are subject to periodic final review by the PUCT in periodic fuel reconciliation proceedings.

On January 17, 2023, EPE filed a request with the PUCT, which was assigned PUCT Docket No. 54572, to decrease the Texas fixed fuel factor by approximately 62.5% to reflect lower fuel expenses primarily related to a decrease in the price of natural gas used to generate power. On January 26, 2023, the ALJ found EPE's notice and application sufficient, and granted interim approval of the revision, effective February 1, 2023. Under the PUCT's rules, this fuel factor became final when no party requested a hearing within 30 days of EPE's filing of the application.

On May 17, 2023, EPE filed a request with the PUCT, which was assigned PUCT Docket No. 55019, to implement a Texas fixed fuel factor refund of \$52.9 million over a four-month period beginning in June 2023. PUCT Docket No. 55019 reflects accumulation of significant levels of margins on off-system sales, which are required to be shared with retail customers. On May 30, 2023, EPE's refund was approved by the ALJ on an interim basis effective for the first billing cycle of June 2023. On July 18, 2023, a settlement was filed that called for approval of EPE's application, except that transmission level customers would get the remainder of their refund in August 2023. On August 30, 2023, the PUCT filed a Stamped Approved copy of the fuel refund tariff, effectively approving the settlement. On October 11, 2024, EPE filed a request with the PUCT, which was assigned PUCT Docket No. 57194 to implement a Texas fixed fuel factor refund of \$21.1 million over a two-month period beginning November 2024. On October 29, 2024, the ALJ found EPE's notice and application sufficient, and granted interim approval of the refund, effective November 2024 and extending through December 2024. On January 16, 2025, a proposed order was issued recommending approval of the refund. EPE cannot predict the outcome of this filing. As of December 31, 2024, EPE had a net fuel over-recovery balance of approximately \$29.4 million in Texas.

Fuel Reconciliation Proceeding. On September 23, 2022, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 54142, to reconcile \$342.3 million of Texas fuel and purchased power expenses incurred during the period April 1, 2019, through March 31, 2022. On April 6, 2023, EPE filed a joint motion to suspend the procedural schedule to pursue settlement, which was granted. EPE and the parties reached a partial settlement of all issues except one, the issue of cost recovery of joining the EIM as a special circumstances exception to fuel. On March 21, 2024, the PUCT issued a final order, denying EPE's special circumstances exception to fuel and approving the partial settlement including reconciliation of EPE's fuel costs through March 31, 2022.

On September 27, 2024, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 57149, to reconcile \$284.8 million of Texas fuel and purchased power expenses incurred during the period April 1, 2022, through March 31, 2024. The City of El Paso, Texas Industrial Energy Consumers, Freeport McMoran, the Office of Public Utility Council, and Vinton Steel have moved to intervene in the proceeding. EPE filed a list of issues on October 21, 2024, and a public hearing has been set beginning June 5, 2025. EPE cannot predict the outcome of this filing.

The April 1, 2024 through December 31, 2024, Texas jurisdictional fuel and purchased power costs subject to a future prudence review by the PUCT total approximately \$37.0 million.

Advanced Metering System ("AMS") Deployment Plan. On April 19, 2021, EPE filed an application with the PUCT for approval of its AMS deployment plan, AMS surcharge, and non-standard metering service fee. The case was assigned PUCT Docket No. 52040. EPE proposed to collect approximately \$131.3 million for the Texas-jurisdictional deployment costs through an AMS surcharge over a 12-year period. On January 14, 2022, EPE filed an unopposed stipulation and settlement with the State Office of Administrative Hearings which was remanded back to the PUCT on January 20, 2022, for final disposition. The stipulation and settlement would authorize EPE to collect approximately \$110.7 million over 12 years, with the opportunity to recover reasonable and necessary Texas deployment costs in excess of that amount through the PUCT AMS reconciliation process. On December 15, 2022, the PUCT issued its final order approving EPE's stipulated AMS deployment plan and surcharge, which became effective in customer billings beginning January 1, 2023. On January 17, 2023, EPE filed to revise the surcharges in Schedule No. AMS to reflect EPE's weighted average cost of capital approved in Docket No. 52195. On March 28, 2024, in PUCT Compliance Docket No. 53333, EPE filed its annual report for the period ending December 31, 2023, pursuant to the Final Order in PUCT Docket No. 52040, updating the cost information used in setting its AMS surcharge. EPE requested no update to its AMS surcharge which is designed to recover \$58.0 million over a five-year period, or \$11.6 million per year for the 2023-2027 period. EPE began its mass smart meter installations in Texas on May 15, 2023. EPE expects to complete the meter installations in 2025.

Generation Cost Recovery Rider ("GCRR"). In the 2021 PUCT Final Order, a GCRR baseline was adopted which would allow recovery of approximately 80% of the final capital costs of Newman Unit 6, representing approximately 228 Megawatt(s) ("MW") of the natural gas-fired generating unit, from Texas customers. On February 21, 2023, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 54659, for approval of a GCRR rider designed to recover capital costs effective once Newman Unit 6 began commercial operation in 2023. On December 1, 2023, the PUCT issued a final order approving EPE's GCRR rates effective for usage on and after the commercial operation date ("COD"). Newman Unit 6 began commercial operation on December 27, 2023, and EPE began billing approved GCRR rates on February 1, 2024. The approved rates reflect 80% of Newman Unit 6 costs through December 31, 2022, and EPE had 60 days from the COD to file updated rates which reflect full facility costs through the COD. On February 23, 2024, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 56225, to update the approved GCRR rates to reflect the full cost of Newman Unit 6 through COD to be recovered from its Texas customers. The application requested approval for interim rates while the application was being considered by the PUCT. Interim rates reflecting the Texas jurisdictional portion of the full cost for Newman Unit 6 were approved by the PUCT and were effective in billing on May 1, 2024. On July 11, 2024, the PUCT issued a preliminary order that determined that modifying the baseline jurisdictional allocation factors is beyond the scope of the GCRR update proceeding, effectively barring EPE from including any more than the Texas jurisdictional allocation of Newman Unit 6 in its GCRR. On August 7, 2024, EPE filed revised testimony reflecting the Texas jurisdictional allocation of Newman Unit 6. On August 30, 2024, the City of El Paso filed direct testimony recommending EPE's application be denied as untimely filed. On September 9, 2024, PUCT Staff filed direct testimony supporting EPE's application, and EPE filed rebuttal testimony on September 19, 2024. The parties agreed to conduct a paper hearing, and the ALJ granted the parties' request for a paper hearing. Initial briefs were filed on October 18, 2024, and reply briefs were filed on October 25, 2024. On December 4, 2024, the ALJ issued a Proposal for Decision ("PFD") recommending approval of EPE's application. On January 31, 2025, the PUCT adopted the PFD approving EPE's application based on its revised testimony.

Texas Electric Vehicle ("EV")-Ready Pilot Program and Tariffs. On January 1, 2023, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 54614, for approval of rates and pilot programs designed for customers charging EVs at home or a business. On September 22, 2023, after EPE filed supplemental testimony, the PUCT issued an order requesting a list of issues from EPE by October 12, 2023. PUCT Staff and EPE each filed their list of issues in this case. The hearing in the case was held on April 2, 2024. A PFD largely approving EPE's programs was issued by the ALJ on June 28, 2024. On October 24, 2024, the PUCT approved the PFD with additional ordering paragraphs to make clear that the PowerConnect and Take Charge TX program tariffs can only be used for public EV charging stations.

Energy Efficiency Cost Recovery Factor. On May 1, 2023, EPE filed its annual application with the PUCT, which was assigned PUCT Docket No. 54950, for the energy efficiency program cost recovery. The program included a performance bonus of \$1.2 million based on EPE's energy efficiency program performance for 2022. On September 29, 2023, EPE filed the Stipulation and Settlement Agreement on behalf of the parties in this case, PUCT Staff filed a memorandum in support of the Stipulation and Settlement Agreement, and EPE filed a Joint Motion to Admit Evidence and Remand to the Commission. The Stipulation and Settlement Agreement in the case were approved by the PUCT on December 1, 2023.

On March 28, 2024, EPE filed its annual application with the PUCT, which was assigned PUCT Docket No. 56572, for the energy efficiency program cost recovery. The application includes a performance bonus of \$1.6 million based on EPE's energy efficiency program performance for 2023. On November 14, 2024, EPE filed the Stipulation and Settlement Agreement on behalf of the parties in this case agreeing to approval of EPE's application with \$0.1 million program budget reduction. The Stipulation and Settlement Agreement in the case were approved by the PUCT on December 12, 2024.

Texas Business Solar Program ("TXBSP"). On June 26, 2023, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 55176, for approval of a TXBSP designed for EPE's mid to large commercial, industrial, educational, and non-military governmental customers. TXBSP would be supported by 50 MW of the 150 MW solar facility approved by the PUCT in Docket No. 54929. After EPE and the parties reached settlement in principle on all issues in the case approving TXBSP, on March 22, 2024, EPE and the parties filed a joint request to suspend the schedule, and the ALJ issued an order suspending the schedule on that day. On August 15, 2024, a settlement agreement was filed agreeing to approval of EPE's application, and on September 23, 2024, the ALJ issued a proposed order approving an uncontested settlement. On January 16, 2025, the PUCT issued a Final Order approving EPE's application.

Distribution Cost Recovery Factor. On March 28, 2024, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 56425, for approval of a DCRF to recover distribution capital investments made since the end of the test year in the 2021 PUCT Final Order. The change in EPE's Texas Retail net distribution invested capital was \$172.8 million. Adjusted for load growth, the requested Texas retail DCRF revenue requirement was \$21.0 million. A PUCT order approving the requested rates was issued on June 13, 2024, and the rates became effective in customer billings beginning June 17, 2024.

Time-Varying Rate Pilot Program ("TVRP Program"). On May 24, 2024, EPE filed an application with the PUCT, which was assigned PUCT Docket No. 56658, to implement a TVRP Program in Texas for Residential and Small General Service customers, to test various rate options enabled by EPE's smart metering program. Hearings in the case, scheduled for January 7, 2025, have been abated for settlement discussions. EPE cannot predict the outcome of this application.

Other Required Approvals. EPE has obtained other required approvals for tariffs and other approvals required by the Texas Public Utility Regulatory Act and the PUCT.

New Mexico Regulatory Matters

2020 New Mexico Rate Case Filing. Pursuant to a NMPRC order in Case No. 15-00109-UT, on May 29, 2020, EPE filed its Application for Revision of Retail Electric Rates, requesting a base revenue requirement increase of \$6.9 million. The application was assigned NMPRC Case No. 20-00104-UT. The NMPRC issued a final order on June 23, 2021, ordering a \$3.8 million New Mexico base revenue reduction ("Rate Case Order"). On June 25, 2021, EPE filed a Notice of Appeal of the Rate Case Order with the New Mexico Supreme Court in Docket No. S-1-SC-38874. On May 1, 2023, the New Mexico Supreme Court issued a decision nullifying and vacating the Rate Case Order and remanding it back to the NMPRC for a further order in the matter consistent with its conclusion that the Rate Case Order violated EPE's due process rights. The NMPRC then issued a Final Order on Remand which denied EPE's request to record additional revenues, from the NMPRC's Rate Case Order's June 3, 2021 date to the New Mexico Supreme Court's May 1, 2023 decision, as a regulatory asset for recovery in EPE's next general

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
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rate case on the basis of impermissible retroactive ratemaking. On February 9, 2024, EPE filed a Notice of Appeal of the Final Order on Remand with the New Mexico Supreme Court in Supreme Court Case No. S-1-SC-40286. EPE's initial brief was filed on July 12, 2024, and answer briefs were filed on August 29, 2024. EPE's reply brief was filed on October 18, 2024. EPE cannot predict the outcome of this appeal at this time.

Fuel and Purchased Power Costs. Pursuant to NMPRC Rule 550, fuel and purchased power costs, net of the cost of off-system sales and related shared margins, are reconciled to actual costs on a monthly basis and recovered or refunded to customers the second succeeding month through the New Mexico Fuel and Purchased Power Cost Adjustment Clause ("FPPCAC"). EPE must file an application for continued use of its FPPCAC no more than four years from the date its last FPPCAC was continued. On February 13, 2023, EPE filed its next required application with the NMPRC to continue use of its FPPCAC initiating Case No. 23-00046-UT. EPE filed an amended application with the NMPRC on December 18, 2023, and public hearings were held on June 25 through June 28, 2024. On December 23, 2024, the Hearing Examiner issued a recommended decision recommending approval of EPE's application. Exceptions to the recommended decision were filed on January 6, 2025, and EPE and NMPRC Staff filed replies to those exceptions on January 14, 2025. On February 20, 2025, the NMPRC issued a Final Order Adopting Recommended Decisions with Modifications approving EPE's amended application and requiring EPE to address the FPPCAC 12-month rolling methodology in EPE's next general rate case and conduct a limited audit on FPPCAC calculation and billing. As of December 31, 2024, EPE had a net fuel under-recovery balance of approximately \$2.5 million related to the FPPCAC in New Mexico.

On March 17, 2021, EPE filed a Motion for Variance from the Approved FPPCAC Methodology ("Motion") docketing Case No. 21-00064-UT. The Motion requested a variance from EPE's approved FPPCAC methodology to authorize inclusion of \$6.8 million of incremental fuel costs in the FPPCAC balancing account and the recovery of \$0.6 million per month amortization for twelve months beginning with April 2021 bills. The \$6.8 million of incremental fuel costs resulted from the extreme cold weather experienced by customers in EPE's service territory in February 2021. On March 31, 2021, the NMPRC issued an order setting a temporary FPPCAC adjustment and appointing a Hearing Examiner of the NMPRC for further proceedings, which excluded the \$6.8 million of incremental fuel costs from EPE's FPPCAC and assigned the matter for further proceedings. The public hearing on EPE's Motion concluded on December 2, 2021. On December 28, 2022, the NMPRC issued a final order denying EPE's Motion and reopening the record to develop additional evidence. EPE filed a motion for rehearing of the final order on January 27, 2023, and that motion was denied by the tolling of the rehearing statute. On July 25, 2023, EPE filed a Motion for Procedural Order recommending the matter be assigned to a Hearing Examiner for a decision on the previously developed record which the NMPRC granted on August 24, 2023. On October 18, 2023, the NMPRC issued an order assigning a Hearing Examiner to the case. On May 20, 2024, the Hearing Examiner issued a recommended decision approving recovery of \$5.7 million over a 12-month period through the FPPCAC. On August 22, 2024, the NMPRC issued a final order adopting the recommended decision. On October 3, 2024, the NMPRC issued orders denying the motions of City of Las Cruces, New Mexico ("City of Las Cruces") for rehearing and stay of the final order. On November 4, 2024, the City of Las Cruces appealed the final order adopting the recommended decision approving EPE's application to the New Mexico Supreme Court in Docket No. S-1-SC-40636. The City of Las Cruces' brief in chief was filed on February 6, 2025, and EPE's response brief was filed on March 24, 2025. EPE cannot predict the outcome of this appeal. EPE began recovering monthly amortization of the allowed \$5.7 million from New Mexico customers in September 2024.

Amendments to the New Mexico Renewable Energy Act (the "REA"). On April 14, 2021, in Case No. 19-00269-UT, the NMPRC issued an order adopting rule amendments to implement the REA amendments, which Southwestern Public Service Company ("SPS") appealed to the New Mexico Supreme Court and was docketed as Case No. S-1-SC-38815. EPE intervened in that appeal, opening briefs were filed April 11, 2022, and oral arguments in the appeal were held on August 10, 2023. On March 18, 2024, the court entered an opinion affirming the NMPRC's order adopting rule amendments.

On August 8, 2022, the NMPRC reissued notice of further amendments in Case No. 20-00158-UT, and the NMPRC issued a final order promulgating further rule amendments on December 7, 2022. Those rule amendments include the establishment of an industry standard leveled cost of electricity methodology for the REA's reasonable cost threshold, revisions to the rule's provision for utility financial incentives, and limiting the use of net metered, distributed generation renewable energy credits for Renewable Portfolio Standard ("RPS") compliance purposes. The December 7, 2022, final order also initiated a further rulemaking proceeding, which has not been docketed, to address required criteria for continued use of rate riders to recover REA costs. The NMPRC accepted EPE's 2021 Amended Integrated Resource Plan filed in NMPRC Case No. 21-00242-UT which models the long-term cost associated with complying with the REA. EPE is currently evaluating the impact that the REA may have on its operations.

New Mexico RPS. Effective January 1, 2018, pursuant to the final order in NMPRC Case No. 17-00090-UT, the RPS costs for New Mexico are recovered through a separate RPS Cost Rider and not through the FPPCAC. As of December 31, 2024, EPE had a net fuel over-recovery balance related to the RPS Cost Rider of approximately \$2.9 million.

On October 3, 2022, EPE filed its 2022 REA Plan Application in Case No. 22-00093-UT seeking 2022 REA plan approval including procurement of a proposed purchased power and energy storage agreements for the 130 MW solar and 65 MW energy battery storage project ("Came Project"). On May 17, 2023, the NMPRC issued a final order largely approving EPE's 2022 REA Plan, including the Came Project. On April 16, 2023, the City of Las Cruces filed a notice of appeal of that final order with the New Mexico Supreme Court in Case No. S-1-SC-39967. The City of Las Cruces' brief was filed November 11, 2023, and EPE and NMPRC answer briefs were filed December 21, 2023, and the City of Las Cruces' reply brief was filed January 16, 2024. Oral arguments scheduled for September 23, 2024, were vacated, and on October 10, 2024, the court issued a dispositional order affirming the NMPRC's final order approving the Came Project. On October 25, 2024, the City of Las Cruces filed a Motion for Rehearing of Dispositional Order of Affirmance, and on January 1, 2025, the court issued an order denying the motion.

On July 29, 2022, EPE filed a Verified Motion for Expedited Approval of Amendments to Two Purchased Power Agreements in Case Nos. 19-00099-UT and 19-00348-UT, previously approved by the NMPRC in those dockets. EPE's motion sought NMPRC approval to amend the October 17, 2019, Buena Vista Energy Center, LLC purchased power agreement ("PPA") for 100 MW of solar energy and 50 MW of energy storage and the March 18, 2020, Buena Vista Energy Center LLC PPA for an additional 20 MW of solar energy to increase pricing by \$3.50 per megawatt-hour and to extend COD to June 1, 2023. On September 9, 2022, EPE filed a Notice of Waiver of Condition Precedent, waiving regulatory approval as a condition precedent of the amended PPAs. On November 14, 2022, EPE filed an Amended Application for Approval of Amendments to Four Purchased Power Agreements seeking NMPRC approval to amend two additional PPAs previously approved by the NMPRC in those dockets, the October 17, 2019, Hecate PPA for 100 MW of solar energy and the March 2020 Hecate PPA for an additional 50 MW of solar energy, to extend the commercial operations date of those PPAs to June 1, 2024. On May 17, 2023, the NMPRC issued a final order in the case approving the proposed amendments and confirming recovery of PPA costs through the FPPCAC and RPS cost rider ("PPA Amendment Final Order"). On August 3, 2023, the City of Las Cruces filed a Notice of Appeal of the PPA Amendment Final Order with the New Mexico Supreme Court docketing Case No. S-1-SC-40048 and on September 5, 2023, the City of Las Cruces filed a statement of issues. EPE filed a motion to intervene in the appeal, which was granted. The City of Las Cruces' brief was filed February 1, 2024, EPE and NMPRC answer briefs were filed on March 5, 2024, and the City of Las Cruces' reply brief was filed on April 25, 2024. The oral arguments scheduled for November 4, 2024, were vacated by the court. On January 13, 2025, the court issued a dispositional order affirming the NMPRC's PPA Amendment Final Order.

On May 1, 2024, in Case No. 24-00176-UT, EPE filed its required application with the NMPRC for its 2024 RPS Plan for the 2025 plan year. In 2025, the New Mexico RPS requirement increases from 20% to 40%, and EPE's filed plan projects compliance with 40% requirement from existing resources. The application was unopposed. The assigned Hearing Examiner waived the public hearing and issued a Recommended Decision on September 20, 2024, recommending approval of EPE's application. On October 18, 2024, the NMPRC issued a Final Order Adopting the Recommended Decision with Modifications.

New Mexico Efficient Use of Energy Recovery Factor. On April 19, 2024, EPE filed for an eight-week extension of EPE's Application for Approval of its 2025-2027 Energy Efficiency and Load Management Plan initiating Case No. 24-00154-UT. The extension was granted, and on July 29, 2024, EPE filed the application, which seeks a \$0.4 million baseline incentive. A

public hearing was held on November 18, 2024, and post hearing briefing was completed on December 30, 2024. EPE cannot predict the outcome of this case at this time.

AMS Application. On November 5, 2021, EPE filed an application with the NMPRC for approval of its Grid Modernization Project to Implement AMS, AMS rate rider, and non-standard metering service fee. The case was assigned NMPRC Case No. 21-00269-UT. EPE proposed to acquire and implement AMS at an estimated New Mexico AMS project cost of \$35.5 million and to collect the project's actual capital expenditures and estimated annual operating expenditures through the AMS rate rider which will be reconciled through an annual filing with the NMPRC. EPE, NMPRC Staff and parties filed a stipulation resolving all issues with the NMPRC on April 29, 2022, which was subsequently opposed. The Hearing Examiner in the case issued a Certification of Stipulation recommending approval of EPE's stipulated AMS Project. The NMPRC approved the Certification of Stipulation and issued a final order approving EPE's AMS project on November 2, 2022. EPE filed pursuant to the settlement to update the monthly AMS rate rider for actual plant placed in service and reconciliation of 2022 costs and revenues. The new charge was effective April 1, 2023. EPE began its mass smart meter installations in New Mexico on September 5, 2023. On January 31, 2024, EPE filed to update the AMS rate rider for actual plant placed in service and reconciliation of 2023 costs and revenues, resulting in an expected 2024 collection of \$2.6 million. The new charge was effective March 4, 2024. EPE expects to complete the meter installations in 2025.

NMPRC's Interconnection Rule. On November 11, 2022, in Case No. 21-00266-UT, the NMPRC issued a final order promulgating a replacement rule 17.9.568 New Mexico Administrative Code ("NMAC") governing interconnection of generating facilities up to 10 MW. The replacement rule adopts an Interstate Renewable Energy interconnection model, whereby EPE is required to update 71 distribution circuits located in New Mexico at an estimated cost of \$1.0 million in order to comply with the new rule. EPE expects to complete the required updates by December 31, 2025, to meet the new rule's requirements. EPE filed an amended petition for partial variance in Case No. 23-00046-UT seeking additional time, until January 1, 2026, to implement the rule. The NMPRC issued an order granting EPE's request.

NMPRC's Community Solar Act (the "Act"). The Act, effective June 18, 2022, established a New Mexico Community Solar Program with an initial statewide capacity cap of 200 MW through December 31, 2024, allocated amongst the states three electric investor-owned utilities ("Qualifying Utilities"). The Act requires Qualifying Utilities to interconnect at the distribution level with unregulated subscriber organizations, sized no larger than 5 MW, and to take 100% of their solar energy for a required 20-year PPA term. The Act authorizes the subscriber organizations to resell community solar energy to EPE's customers at an unregulated subscription price. As payment for subscribed community solar generation, Qualifying Utilities are required to credit their customers who subscribe to the program a customer bill credit. The Act prohibits program subsidization by the utility and other utility customers and allows for up to a 3% program subsidy by other customers upon a NMPRC finding of public interest. On March 30, 2022, the NMPRC issued a final order promulgating Rule 17.9.573 NMAC ("Rule 573") which implements the Act and allocates 10 MW of the program's initial capacity to EPE. SPS filed a Notice of Appeal of the Final Order adopting Rule 573 with the New Mexico Supreme Court in Docket No. S-1-SC-39432, arguing due process and statutory conflicts including inadequate customer protections and unlawful program subsidization. EPE intervened in the appeal. SPS filed three other separate appeals with the New Mexico Supreme Court, and on January 24, 2022, the court issued an order consolidating all four appeals. Opening briefs were filed on March 27, 2023. Answer briefs were filed on May 12, 2023, and reply briefs were filed on May 31, 2023. Oral arguments were held on March 11, 2024, and the court issued an order affirming the final order adopting Rule 573.

On March 1, 2023, in Case No. 23-00071-UT, the NMPRC issued an order opening new docket for two-phase proceeding consolidating EPE, SPS, and Public Service Company of New Mexico ("PNM") dockets regarding Community Solar Program tariff implementation. Phase One is limited to subscriber organization agreements and customer consent forms. Phase Two concerns all other tariffs required to implement the New Mexico Community Solar Program, including Customer Bill Credit tariffs, which were required to be filed with the NMPRC by August 15, 2023. On August 10, 2023, NMPRC Staff and the parties filed an Uncontested Phase One Stipulation and testimony in support. The Phase One hearing was held on August 23, 2023. On September 21, 2023, the NMPRC issued an order approving the Phase One Stipulation. The Phase Two public

hearing concluded on January 19, 2024. On August 30, 2024, the assigned Hearing Examiner issued a Recommended Decision including a public interest finding required for the program to be subsidized by non-participating customers and deferring several contested issues to a future rulemaking proceeding. EPE and other parties have filed exceptions to the Recommended Decision and responses to the exceptions. On November 26, 2024, the Commission issued a final order adopting the Recommended Decision and requiring EPE to file compliance tariffs.

On March 21, 2024, the NMPRC issued an Initial Order Opening Docket and Requesting Information and Recommendations initiating Case No. 24, 00094-UT to consider expanding the 200 MW state-wide capacity cap of the New Mexico Community Solar program by an additional 300 MWs effective November 2024. On July 11, 2024, the NMPRC issued a Notice of Proposed Rulemaking, and on October 3, 2024, the NMPRC issued an Order Adopting Amendments to Rule expanding the program's statewide capacity cap by an additional 300 MW with EPE being allocated an additional 45 MW of the program.

NMPRC's Integrated Resource Plan Rule. On November 11, 2022, the NMPRC issued a Final Order Upon Reconsideration promulgating a replacement Rule 17.7.3 governing the integrated resource planning process for utilities which creates costly and inefficient resource and procurement rules which do not adequately address the circumstance of multi-state jurisdictional utilities. On December 1, 2022, EPE filed a Notice of Appeal with the New Mexico Supreme Court in Docket No. S-1-SC-39673. On December 2, 2022, SPS filed a Notice of Appeal with the New Mexico Supreme Court in Docket No. S-1-SC-39677, and PNM filed a Notice of Appeal with the New Mexico Supreme Court in Docket No. S-1-SC-39676. The New Mexico Supreme Court issued an order consolidating SPS and PNM's appeals with EPE's appeal, a joint opening brief was filed on June 5, 2023, and a joint answer brief was filed September 1, 2023. Oral arguments were held on May 14, 2024. On December 6, 2024, the court issued an opinion affirming the final order adopting Rule 17.7.3.

Revolving Credit Facility ("RCF") and Issuance of Short-Term Debt. On February 22, 2023, the NMPRC approved the recommended decision in Case No. 23-00004-UT approving EPE's January 6, 2023, filing to increase its maximum borrowing limit under its RCF from \$400.0 million to \$550.0 million and issue long-term debt in an amount not to exceed \$180.0 million. Under this authorization, on May 1, 2023, and May 5, 2023, EPE issued a \$150.0 million short-term loan and amended its RCF's commitments to \$450.0 million, respectively. On January 19, 2024, and July 26, 2024, EPE further amended its RCF's commitments by \$50.0 million increments, to \$500.0 and \$550.0 million, respectively. Additionally, on February 15, 2024, EPE issued \$180.0 million Series C 6.02% Senior Unsecured Notes with a maturity date of February 15, 2054. On March 11, 2025, in Case No. 25-00018-UT, EPE filed an application with the NMPRC seeking authorization to issue new long-term debt in an amount not to exceed \$778.0 million and to guarantee the issuance of up to \$65.0 million of long-term debt by the Rio Grande Resources Trust II ("RGRT") to finance future nuclear fuel purchases. The application is currently pending NMPRC approval. See Note G of the Notes to the Financial Statements for further discussion.

New Mexico Transportation Electrification Plan for 2024 through 2026 ("NMTEP"). On June 29, 2023, in Case No. 23-00231-UT, EPE filed an application with the NMPRC for approval of its NMTEP. EPE's NMTEP proposes a portfolio of residential and commercial programs, new construction programs, partnerships, research and innovations program, rate options, and a Customer Outreach Program ("COP"). The COP is designed to expand transportation electrification in EPE's New Mexico service territory, including low-income and underserved communities and across multiple EV classes over the 2024 through 2026 plan years. A public hearing was scheduled to begin on December 11, 2023, but was delayed until January 2, 2024. The public hearing was held January 2 through January 4, 2024. The NMPRC issued an order approving EPE's application on March 28, 2024, including an additional program providing rebates for customers purchasing EVs.

New Mexico Abandonment Application. On December 5, 2023, in Case No. 23-00403-UT, EPE filed an application with the NMPRC for approval of abandonment of its Newman Unit 1 and Rio Grande Power Station Unit 7. The application seeks authorization to abandon these gas fired generation units no sooner than January 1, 2026, subject to confirmation by EPE that it has a sufficient planning reserve margin. A public hearing was held on August 6, 2024, and briefing was completed on September 30, 2024. On December 9, 2024, the Hearing Examiner issued a recommended decision approving EPE's abandonment request substantially as filed. EPE cannot predict the outcome of this application.

TVRP Program. On March 28, 2024, in Case No. 24-00113-UT, EPE filed an application to implement a TVRP Program in New Mexico for Residential and Small General Service customers, to test various rate options enabled by EPE's smart metering program. EPE and intervenors entered into an unopposed settlement, and a hearing on the settlement was held on August 22, 2024. On October 8, 2024, the NMPRC issued an order requesting supplemental evidence and briefing. A supplemental hearing was held on December 2, 2024, and the Hearing Examiner issued a certification of stipulation recommending approval of the uncontested settlement approving EPE's application. On February 6, 2025, the NMPRC issued a final order adopting the Certification of Stipulation approving EPE's application.

Other Required Approvals. EPE has obtained other required approvals for tariffs and other approvals as required by the New Mexico Public Utility Act and the NMPRC.

Federal Regulatory Matters

Energy Markets. EPE requested two authorizations from FERC to join the California Independent System Operator's EIM: (i) a change of status of its market-based rate authority; and (ii) EIM-related changes to EPE's Open Access Transmission Tariff ("OATT"). On March 24, 2023, FERC approved the market-based rate authority and EPE joined the EIM on April 5, 2023. On January 24, 2025, EPE announced its decision to join the Southwest Power Pool Markets+, a new energy market designed to provide enhanced grid reliability, increased customer savings and advancing sustainability efforts across the western U.S. The transition to this new market is expected in 2028.

Transmission Formula Rate Case. On October 31, 2021, EPE filed a request with FERC to update its wholesale transmission rates for the first time since 1998 and to transition to a formula rate, instead of a stated rate. The formula rate mechanism will enable EPE to timely update and recover its wholesale transmission costs on an annual basis. On December 30, 2021, the FERC issued an initial order setting the matter for hearing and settlement judge procedures. The FERC approved EPE's proposed rates on an interim basis, subject to refund for customer billing effective January 1, 2022. EPE, FERC Staff and all parties in the case have since reached a settlement, and the agreement was filed with FERC for approval on April 11, 2024. On August 2, 2024, FERC approved the settlement agreement. Based on the filed settlement, EPE estimated and recorded a reserve to Accumulated Provision for Rate Refund on its Regulatory-Basis Balance Sheet. As of December 31, 2024, EPE has recorded a reserve of \$29.0 million for its wholesale transmission sales compared to interim rates, and EPE issued refunds on February 3, 2025.

RCF, Issuance of Short-Term and Long-Term Debt. On January 20, 2023, the FERC issued an order in Docket No. ES23-11-000 approving EPE's December 7, 2022, filing to increase its maximum borrowing limit under its RCF from \$400.0 million to \$550.0 million, issue short-term debt in an amount not to exceed \$300.0 million, and issue long-term debt in an amount not to exceed \$180.0 million. The authorization is effective from January 20, 2023, to January 19, 2025. Under this authorization, on May 1, 2023, and May 5, 2023, EPE issued a \$150.0 million short-term loan and amended its RCF's commitments to \$450.0 million, respectively. On January 19, 2024, and July 26, 2024, EPE further amended its RCF's commitments by \$50.0 million increments, to \$500.0 and \$550.0 million, respectively. Additionally, on February 15, 2024, EPE issued \$180.0 million Series C 6.02% Senior Unsecured Notes with a maturity date of February 15, 2054. On December 30, 2024, FERC issued an order in Docket No. ES24-63-000 re-authorizing EPE to continue to issue securities through its RCF up to the same limit of \$550.0 million. The authorization expires January 19, 2027. On January 31, 2025, in Docket No. ES25-32-000, EPE filed an application with the FERC seeking authorization to issue new long-term debt in an amount not to exceed \$778.0 million and to guarantee the issuance of up to \$65.0 million of long-term debt by the RGRT to finance future nuclear fuel purchases. FERC approved the application on March 28, 2025 and the authorization is effective from April 1, 2025 through March 31, 2027. See Note G of the Notes to Financial Statements for further discussion.

Other Required Approvals. EPE has obtained required approvals for rates, tariffs and other approvals as required by the Federal Power Act and the FERC.

U.S. Department of Energy ("DOE"). The DOE regulates EPE's exports of power to Mexico pursuant to a DOE grant of export authorization. In addition, EPE is the holder of two presidential permits issued by the DOE under which EPE constructed and operates border crossing facilities at the U.S./Mexico border.

Pursuant to the Nuclear Waste Policy Act of 1982, as amended in 1987, the DOE is legally obligated to accept and dispose of all spent nuclear fuel and other high-level radioactive waste generated by all domestic power reactors by 1998. See Note E of Notes to Financial Statements for further discussion of spent fuel storage and disposal costs.

Sales for Resale and Network Transmission Service to RGEC

EPE provides firm capacity and associated energy to the RGEC pursuant to an ongoing contract with a two-year notice to terminate provision. EPE also provides network integrated transmission service to the RGEC pursuant to EPE's OATT. The contract includes a formula-based rate that is updated annually to recover non-fuel generation costs and a fuel adjustment clause designed to recover all eligible fuel and purchased power costs allocable to the RGEC. EPE's service to RGEC is regulated by FERC.

E. Utility Plant, Palo Verde and Other Jointly-Owned Utility Plant

The tables below present the balance of each major class of depreciable assets at December 31, 2024 and 2023 (in thousands):

December 31, 2024				
	Gross Plant (a)	Accumulated Depreciation	Net Plant	
Nuclear production	\$ 2,128,680	\$ (1,385,063)	\$	743,617
Steam and other	1,608,365	(445,747)		1,162,618
Total production	3,737,045	(1,830,810)		1,906,235
Transmission	735,918	(284,382)		451,536
Distribution	1,958,290	(512,590)		1,445,700
General	299,423	(114,121)		185,302
Intangible	186,926	(78,246)		108,680
Total	\$ 6,917,602	\$ (2,820,149)	\$	4,097,453

December 31, 2023				
	Gross Plant (a)	Accumulated Depreciation	Net Plant	
Nuclear production	\$ 2,098,616	\$ (1,361,437)	\$	737,179
Steam and other	1,503,960	(417,342)		1,086,618
Total production	3,602,576	(1,778,779)		1,823,797
Transmission	712,897	(272,485)		440,412
Distribution	1,734,635	(472,768)		1,261,867
General	315,449	(128,978)		186,471
Intangible	237,669	(120,190)		117,479
Total	\$ 6,603,226	\$ (2,773,200)	\$	3,830,026

(a) Gross Plant excludes Capitalized Operating Leases of \$3.2 million and Property Held for Future Development of \$3.7 million as of December 31, 2024 and Capitalized Operating Leases of \$3.8 million and Property Held for Future Development of \$8.2 million as of December 31, 2023.

EPE owns a 15.8% interest in each of the three nuclear generating units and common facilities ("Common Facilities") at Palo Verde, in Wintersburg, Arizona. The operation of Palo Verde and the relationship among EPE and six other utilities: Arizona Public Service Company ("APS"), Southern California Edison Company, PNM, Southern California Public Power Authority, Salt River Project Agricultural Improvement and Power District and the Los Angeles Department of Water and Power ("Palo Verde Participants") is governed by the Arizona Nuclear Power Project Participation Agreement dated August 23, 1973, as amended ("ANPP Participation Agreement"). The Palo Verde Participants share in power and energy entitlements, and bear certain allocated costs, with respect to Palo Verde pursuant to the ANPP Participation Agreement.

A summary of EPE's investment in jointly-owned utility plant, excluding fuel inventories, at December 31, 2024 and 2023 is as follows (in thousands):

December 31, 2024				December 31, 2023			
	Palo Verde	Other (a)		Palo Verde	Other (a)		
Electric plant in service	\$ 2,128,680	\$ 119,928	\$	2,098,616	\$ 114,971	\$	
Accumulated depreciation	(1,385,063)	(76,298)		(1,361,437)	(74,322)		
Construction work in progress	46,376	2,812		41,410	1,671		
Total	\$ 789,993	\$ 46,442	\$	778,589	\$ 42,320	\$	

(a) Includes three jointly-owned transmission lines.

Amortization of intangible plant (software) is provided on a straight-line basis over the estimated useful life of the asset (ranging from 3 to 15 years). The table below presents the actual and estimated amortization expense for intangible plant for 2023, 2024 and the next five years (in thousands):

2023	\$	19,766
2024		29,588
2025 (estimated)		25,332
2026 (estimated)		22,373
2027 (estimated)		20,298
2028 (estimated)		14,514
2029 (estimated)		8,876

In accordance with FERC guidance, cloud computing arrangements are capitalized to Plant in Service in the Regulatory-Basis Balance Sheet and are amortized to Depreciation and Amortization in the Regulatory-Basis Statement of Income, therefore, amounts presented in this table include the amortization of cloud computing arrangements. See Note A of Notes to Financial Statements for further discussion.

Palo Verde

The operation of Palo Verde and the relationship among the Palo Verde Participants is governed by the ANPP Participation Agreement. APS serves as operating agent for Palo Verde, and under the ANPP Participation Agreement, EPE has limited ability to influence operations and costs at Palo Verde. Pursuant to the ANPP Participation Agreement, the Palo Verde Participants share costs and generating entitlements in the same proportion as their percentage interests in the generating units, and each participant is required to fund its share of fuel, operations and maintenance ("O&M") expense, and capital costs. EPE's share of direct expenses in Palo Verde is reflected in fuel expense, O&M expense, miscellaneous other deductions, and taxes other than income taxes in EPE's Regulatory-Basis Statement of Income. The ANPP Participation Agreement provides that if a participant fails to meet its payment obligations, each non-defaulting participant shall pay its proportionate share of the payments owed by the defaulting participant. Because it is impracticable to predict defaulting participants, EPE cannot estimate the maximum potential amount of future payment, if any, which could be required under this provision.

Nuclear Regulatory Commission. The NRC regulates the operation of all commercial nuclear power reactors in the U.S., including Palo Verde. The NRC periodically conducts inspections of nuclear facilities and monitors performance indicators to enable the agency to arrive at objective conclusions about a licensee's safety performance.

Palo Verde Operating Licenses. Operation of each of the three Palo Verde units requires an operating license from the NRC. The NRC issued full power operating licenses for Unit 1 in June 1985, Unit 2 in April 1986, and Unit 3 in November 1987, and issued renewed operating licenses for each of the three units in April 2011, which extended the licenses for Units 1, 2 and 3 to June 2045, April 2046, and November 2047, respectively.

Decommissioning. Pursuant to the ANPP Participation Agreement and federal law, EPE funds its share of the estimated costs to decommission Palo Verde Units 1, 2 and 3, including the Common Facilities, through the term of their respective operating licenses and is required to maintain a minimum accumulation and funding level in its decommissioning account at the end of each annual reporting period during the life of the plant. EPE has established the NDT with an independent trustee, which enables EPE to record a current deduction for federal income tax purposes for most of the amounts funded. At December 31, 2024, the NDT had a balance of \$439.8 million, which is above its minimum funding level. EPE monitors the status of the NDT and adjusts contributions accordingly.

Decommissioning costs are estimated every three years based upon engineering cost studies performed by outside engineers retained by APS. On December 19, 2023, the Palo Verde Participants approved the 2023 Palo Verde Decommissioning Study (the "2023 Study"). The 2023 Study estimated that EPE must fund approximately \$602.6 million (stated in 2023 dollars) to cover its share of decommissioning costs which was an increase in decommissioning costs of \$59.3 million (stated in 2023 dollars) from the 2019 Palo Verde Decommissioning Study (the "2019 Study"). The effect of this change increased the ARO by \$5.0 million, which was recorded in 2023, and will increase annual expenses starting in January 2024. Although the 2023 Study was based on the latest available information, there can be no assurance that decommissioning cost estimates will not increase in the future or that regulatory requirements will not change. In addition, until a new low-level radioactive waste repository opens and operates for a number of years, estimates of the cost to dispose of low-level radioactive waste are subject to uncertainty. As provided in the ANPP Participation Agreement, the Palo Verde Participants are required to conduct a new decommissioning study every three years. While EPE attempts to seek amounts in rates to meet its decommissioning obligations, it is not able to conclude given the evidence available to it now that it is probable these costs will continue to be collected over the period until decommissioning begins, which is expected to be in 2045. EPE is ultimately responsible for these costs and its future actions combined with future decisions from regulators will determine how successful EPE is in this effort.

Spent Fuel and Waste Disposal. Pursuant to the Nuclear Waste Policy Act of 1982, as amended in 1987, the DOE is legally obligated to accept and dispose of all spent nuclear fuel and other high-level radioactive waste generated by all domestic power reactors by 1998. The DOE's obligations are reflected in a contract for Disposal of Spent Nuclear Fuel and/or High-Level Radioactive Waste with each nuclear power plant. The DOE failed to begin accepting spent nuclear fuel by 1998. On December 19, 2012, APS, acting on behalf of itself and the Palo Verde Participants, filed a second breach of contract lawsuit against the DOE. This lawsuit sought to recover damages incurred due to the DOE's failure to accept Palo Verde's spent nuclear fuel for the period beginning January 1, 2007. Pursuant to the terms of the August 18, 2014 settlement agreement, and as amended with the DOE, APS files annual claims for the period July 1 of the then-previous year to June 30 of the then-current year on behalf of itself and those utilities that share in power and energy entitlements, and bear certain allocated costs, with respect to Palo Verde based upon the ANPP Participation Agreement dated August 23, 1973. The settlement agreement, as amended, provides APS with a method for submitting claims and receiving recovery for costs incurred through December 31, 2025. EPE's share of costs recovered in 2023 and 2022, respectively are presented below (in thousands):

Costs Recovery Period	Amount Refunded	Amount Credited to Customers through Fuel Adjustment Clauses	Period Credited to Customers
July 2022 - June 2023	\$ 2,906	\$ 2,715	July 2024
July 2021 - June 2022	2,252	2,151	April 2023

On October 31, 2024, APS filed a \$18.1 million claim for the period July 1, 2023 through June 30, 2024. In February 2025, the DOE approved \$17.6 million of this claim. EPE is expected to receive its share of this claim of approximately \$2.8 million in the second quarter of 2025. The majority of the reimbursement is anticipated to be credited to customers through the applicable fuel adjustment clauses in the second quarter of 2025.

Palo Verde has sufficient capacity at its on-site independent spent fuel storage installation ("ISFSI") to store all of the nuclear fuel that will be irradiated during the initial operating license period, which ends in December 2027. Additionally, Palo Verde has sufficient capacity at its on-site ISFSI to store a portion of the fuel that will be irradiated during the period of extended operation, which ends in November 2047. If uncertainties regarding the U.S. government's obligation to accept and store spent fuel are not favorably resolved, APS will evaluate alternative storage solutions that may obviate the need to expand the ISFSI to accommodate all of the fuel that will be irradiated during the period of extended operation.

Liability and Insurance Matters. The Palo Verde Participants have insurance for public liability resulting from nuclear energy hazards to the full limit of liability under federal law, which is currently at \$16.3 billion. This potential liability is covered by primary liability insurance provided by commercial insurance carriers in the amount of \$500.0 million, and the balance is covered by an industry-wide retrospective assessment program. If a loss at a nuclear power plant covered by the programs exceeds the accumulated funds in the primary level of protection, EPE could be assessed retrospective premium adjustments on a per incident basis. Under federal law, the maximum assessment per reactor under the program for each nuclear incident is approximately \$165.9 million, subject to an annual limit of \$24.7 million. Based upon EPE's 15.8% interest in the three Palo Verde units, EPE's maximum potential assessment per incident for all three units is approximately \$78.6 million, with an annual payment limitation of approximately \$11.7 million.

The Palo Verde Participants maintain \$2.8 billion of "all risk" nuclear property insurance. The insurance provides coverage for property damage and decontamination at Palo Verde. For covered incidents involving property damage not accompanied by a release of radioactive material, the policy's coverage limit is \$2.3 billion. EPE has also secured insurance against portions of any increased cost of generation or purchased power and business interruption resulting from a sudden and unforeseen outage of any of the three units. The insurance coverage discussed in this and the previous paragraph is subject to certain policy conditions and exclusions. A mutual insurance company whose members are utilities with nuclear facilities issues these policies. If losses at any nuclear facility covered by this mutual insurance company were to exceed the accumulated funds for these insurance programs, EPE could be assessed retrospective premium adjustments of up to \$10.0 million for the current policy period.

Palo Verde Operations & Maintenance Expense. EPE's 15.8% share of Palo Verde's O&M expense was \$110.7 million and \$95.5 million for the years ended December 31, 2024 and 2023, respectively. These expenses were included in Operations and Maintenance in EPE's Regulatory-Basis Statement of Income.

F. Accounting for Asset Retirement Obligations

FERC Order No. 631 affects the accounting for the decommissioning of Palo Verde and the method used to report the decommissioning obligation. EPE records ARO obligations associated with the decommissioning of Palo Verde and for conditional AROs, which primarily affects the accounting for the disposal obligations of EPE's fuel oil storage tanks, water wells, evaporative ponds and asbestos found at EPE's gas-fired generating plants.

The ARO liability for Palo Verde is based upon the estimated cost of decommissioning the plant from the 2023 Study, as discussed in Note E of Notes to Financial Statements. The ARO liability is calculated by adjusting the estimated decommissioning costs for spent fuel storage and a profit margin and market-risk premium factor. The resulting costs are escalated over the remaining life of the plant and finally discounted using a credit-risk adjusted discount rate. As Palo Verde approaches the end of its estimated useful life, the difference between the ARO liability and future current cost estimates will narrow over time due to the accretion of the ARO liability. Because the DOE is obligated to assume responsibility for the permanent disposal of spent fuel, such costs have not been included in the ARO calculation. EPE maintains six external trust funds with an independent trustee that are legally restricted to settling its ARO at Palo Verde. The fair value of the funds at December 31, 2024, is \$439.8 million.

FERC Order No. 631 requires EPE to revise its previously recorded ARO for any changes in estimated cash flows including changes in estimated probabilities related to timing of settlements. Any changes that result in an upward revision to estimated cash flows shall be treated as a new liability. Any downward revisions to the estimated cash flows result in a

reduction to the previously recorded ARO. The 2023 Study resulted in an upward revision of approximately \$5.0 million which was recorded in 2023. EPE implemented the results of the 2023 Study and revised its ARO related to Palo Verde to increase its estimated cash flows from the 2019 Study to the 2023 Study, as discussed in Note E of Notes to Financial Statements. The assumptions used to calculate the Palo Verde ARO liability are as follows:

	Escalation Rate	Credit-Risk Adjusted Discount Rate
Original ARO liability	3.60 %	9.50 %
Incremental ARO liability (2010)	3.60 %	6.20 %
Incremental ARO liability (2016)	3.25 %	4.34 %
Incremental ARO liability (2023)	3.94 %	5.80 %

An analysis of the activity of EPE's total ARO liabilities for all plants (Newman, Rio Grande Power Station, Montana Power Station, Copper Power Station, and Palo Verde) for the years ended December 31, 2024 and 2023, including the effects of each year's estimate revisions, is presented below (in thousands).

	2024	2023
ARO liability at beginning of year	\$ 160,676	\$ 142,081
Liabilities incurred	—	4,968
Liabilities settled	(3)	(8)
Revisions to estimate	—	762
Accretion expense	14,299	12,873
ARO liability at end of year	\$ 174,972	\$ 160,676

EPE has transmission and distribution lines which are operated under various land rights agreements. Upon the expiration of any non-perpetual land rights agreement, EPE may have a legal obligation to remove the lines; however, EPE has assessed the likelihood of this occurring as remote. The majority of these agreements are perpetual or include renewal options that EPE routinely exercises. The amount of cost of removal collected in rates for non-legal liabilities has not been material.

G. Long-Term Debt, Financing Obligations and Capital Lease Obligations

Outstanding long-term debt, financing obligations, and capital lease obligations, are as follows:

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

	December 31,	
	2024	2023
	(In thousands)	
Bonds (Account 221):		
Pollution Control Bonds (1):		
3.60% 2009 Series A refunding bonds, due 2040 (3.82% effective interest rate)	\$ 63,500	\$ 63,500
3.60% 2009 Series B refunding bonds, due 2040 (3.84% effective interest rate)	37,100	37,100
4.50% 2012 Series A refunding bonds, due 2042 (4.63% effective interest rate)	59,235	59,235
Total Bonds (Account 221)	<u>\$ 159,835</u>	<u>\$ 159,835</u>
Other Long-Term Debt (Accounts 224, 225, and 226):		
Senior Notes (2):		
Senior Notes-Public:		
6.00% Senior Notes, net of discount, due 2035 (6.58% effective interest rate)	400,000	400,000
7.50% Senior Notes, net of discount, due 2038 (7.67% effective interest rate)	150,000	150,000
5.00% Senior Notes, net of premium, due 2044 (4.93% effective interest rate)	300,000	300,000
Senior Notes-Private Placement:		
4.22% Senior Notes, net of discount, due 2028 (4.31% effective interest rate)	125,000	125,000
2.91% Senior Notes, net of discount, due 2032 (2.98% effective interest rate)	150,000	150,000
3.54% Senior Notes, net of discount, due 2052 (3.57% effective interest rate)	200,000	200,000
6.02% Senior Notes, net of discount, due 2054 (6.05% effective interest rate)	180,000	—
Total Other Long-Term (Account 224)	<u>\$ 1,505,000</u>	<u>\$ 1,325,000</u>
Unamortized premium on Long-Term Debt Account 225	5,778	5,947
Unamortized discount on Long-Term Debt Account 226	(2,659)	(2,796)
Total Long-Term Debt (Accounts 221, 224, 225 and 226)	<u>\$ 1,667,954</u>	<u>\$ 1,487,986</u>
Obligations Under Capital Lease-Noncurrent (Account 227):		
4.07% Senior Guaranteed Notes, due 2025 (4.18% effective interest rate) (3)	\$ —	\$ 65,000
2.35% Senior Guaranteed Notes, due 2031 (2.45% effective interest rate) (3)	45,000	45,000
Capitalized Operating Leases (4)	3,097	3,443
Total Capital Lease Obligations Noncurrent (Account 227)	<u>\$ 48,097</u>	<u>\$ 113,443</u>
Obligations Under Capital Lease - Current (Account 243):		
4.07% Senior Guaranteed Notes, due 2025 (4.18% effective interest rate) (3)	\$ 65,000	\$ —
Revolving Credit Facility (5)	82,393	16,532
Capitalized Operating Leases (4)	402	572
Total Capital Lease Obligations Current (Account 243)	<u>\$ 82,795</u>	<u>\$ 17,104</u>
(1) Pollution Control Bonds ("PCBs")		
EPE has three series of tax exempt unsecured PCBs in aggregate principal amount of \$159.8 million as of December 31, 2024. The 2012 Series A PCBs have a fixed interest rate of 4.50% per annum until maturity on August 1, 2042. The 2012 Series A PCBs were subject to optional redemption at a redemption price of par on or after August 1, 2022. EPE has decided not to exercise the option given the current market conditions. The 2009 Series A and the 2009 Series B PCBs have a fixed interest rate of 3.60% per annum until maturity on February 1, 2040 and April 1, 2040, respectively. The 2009 Series A and the 2009 Series B PCBs are subject to optional redemption at a redemption price of par on or after June 1, 2029.		
(2) Senior Notes		
The Senior Notes are unsecured obligations of EPE. The Senior Notes were issued under agreements with contractual covenants that provide limitations on EPE's ability to enter into certain transactions. The 6.00% Senior Notes have an aggregate principal amount of \$400.0 million and were issued in May 2005. EPE amortizes the loss associated with a cash flow hedge recorded in Accumulated Other Comprehensive Income ("AOI") to earnings as interest expense over the life of the 6.00% Senior Notes. See Note K of Notes to Financial Statements. This amortization is included in the effective interest rate of the 6.00% Senior Notes.		
The 7.50% Senior Notes due 2038 have an aggregate principal amount of \$150.0 million and were issued in June 2008.		
In December 2014, EPE issued 5.00% Senior Notes with an aggregate principal amount of \$150.0 million. In March 2016, EPE issued additional 5.00% Senior Notes with an aggregate principal amount of \$150.0 million. After the March 2016 issuance, EPE's 5.00% Senior Notes due 2044 have an aggregate principal balance amount of \$300.0 million.		
The 4.22% Senior Notes issued in June 2018 have an aggregate principal amount of \$125.0 million and are due August 15, 2028. EPE pays interest on the notes semi-annually on February 15 and August 15 of each year until maturity, beginning on February 15, 2019. EPE may redeem the notes, in whole or in part, at any time at a redemption price equal to 100% of the principal amount to be redeemed together with the interest on such principal amount accrued to the date of redemption, plus a make-whole amount based on the prevailing market interest rates. The issuance and sale of these senior notes was made in reliance on a private placement exemption from the registration provisions of the Securities Act of 1933, as amended (the "Securities Act").		
On February 15, 2022, EPE issued 2.91% Senior Unsecured Notes with an aggregate principal amount of \$150.0 million and a maturity date of September 1, 2032, and 3.54% Senior Unsecured Notes with an aggregate principal amount of \$200.0 million and a maturity date of February 15, 2052. The 3.54% Senior Unsecured Notes were funded on February 15, 2022 and the 2.91% Senior Unsecured Notes were funded on September 1, 2022. EPE pays interest on the notes semi-annually on February 15 and August 15 of each year until maturity, with the first payment on August 15, 2022 and February 15, 2023, respectively. EPE used the proceeds from the sale of these senior notes for the repayment of existing indebtedness and for general corporate purposes.		
On February 15, 2024, EPE issued 6.02% Senior Unsecured Notes with an aggregate principal amount of \$180.0 million and a maturity date of February 15, 2054. EPE pays interest on the note semiannually on April 15 and October 15 of each year until maturity, with the first payment on October 15, 2024. EPE used the proceeds from the sale of these senior notes for the repayment of existing indebtedness and for general corporate purposes.		
(3) RGRT Guaranteed Senior Notes		
In 2018, EPE and the RGRT, a Texas grantor trust through which EPE finances its portion of fuel for Palo Verde, entered into a note purchase agreement with several institutional purchasers under which the RGRT issued and sold \$65.0 million aggregate principal amount of 4.07% Senior Guaranteed Notes due August 15, 2025 ("RGRT Senior Notes"). RGRT pays interest on the Senior Notes on February 15 and August 15 of each year until maturity, beginning on February 15, 2019.		
On September 22, 2021, the RGRT and EPE entered into a Note Purchase Agreement (the "RGRT Agreement") with one institutional purchaser. Under the terms of the RGRT Agreement, the RGRT issued and sold \$45.0 million aggregate principal amount of 2.35% Senior Guaranteed Notes due September 22, 2031 (the "RGRT Senior Guaranteed Notes"). The net proceeds from the RGRT Senior Guaranteed Notes were used to repay outstanding short-term borrowings under the RCF to finance nuclear fuel purchases. The RGRT pays interest on the RGRT Senior Guaranteed Notes semi-annually on April 15 and October 15 of each year until maturity, beginning on April 15, 2022.		
EPE guaranteed the payment of principal and interest on the RGRT Senior Notes and Senior Guaranteed Notes. RGRT's assets, liabilities and operations are consolidated in EPE's regulatory-basis financial statements and the RGRT Senior Notes and Senior Guaranteed Notes are included as Obligations Under Capital Lease - Noncurrent on the Regulatory-Basis Balance Sheet. RGRT may redeem the RGRT Senior Notes and Senior Guaranteed Notes, in whole or in part, at any time at a redemption price equal to 100% of the principal amount to be redeemed together with the interest on such principal amount accrued to the date of redemption, plus a make-whole amount based on the prevailing market interest rates. The sale of the RGRT Senior Notes and Senior Guaranteed Notes were made in reliance on a private placement exemption from the registration provisions of the Securities Act.		
(4) Capitalized Operating Leases		
See Note A of Notes to Financial Statements "Leases" section for further discussion.		
(5) Revolving Credit Facility		
In 2018, EPE and The Bank of New York Mellon Trust Company, N.A., as trustee of the RGRT, entered into a third amended and restated credit agreement ("RCF Agreement") with MUFG Union Bank, N.A., as administrative agent and as syndication agent, various issuing banks and lending banks party thereto. Under the terms of the RCF Agreement, EPE had available a \$400.0 million RCF with a \$50.0 million subfacility for the issuance of letters of credit. On May 5, 2023, EPE and The Bank of New York Mellon Trust Company, N.A., as trustee of the RGRT, entered into a second amendment to the RCF Agreement with MUFG Bank, LTD., as administrative agent, various issuing banks party thereto. Under the term of the second amendment, EPE had available a \$450.0 million RCF with a \$60.0 million subfacility for the issuance of letters of credit. EPE extended the term of the RCF from September 13, 2024 to May 5, 2028 ("Maturity Date"), increased the borrowing commitments under the RCF by \$50.0 million to \$450.0 million, with two additional \$50.0 million options to increase the borrowing commitments to a total of \$550.0 million and replaced the RCF's reference rate from London Interbank Offered Rate to Secured Overnight Financing Rate. On January 19, 2024, and July 26, 2024, EPE exercised its option to increase the borrowing commitments under the RCF by \$50.0 million increments, to \$500.0 and \$550.0 million, respectively, with a \$60.0 million subfacility for the issuance of letters of credit. EPE also has the option to extend the Maturity Date of the facility by two additional one-year terms, upon the satisfaction of certain conditions set forth in the RCF Agreement, including requisite lender approval.		
The RCF Agreement provides that amounts borrowed by EPE may be used for, among other things, working capital and general corporate purposes. Any amounts borrowed by the RGRT may be used, among other things, to finance the acquisition and cost to process nuclear fuel. Amounts borrowed by the RGRT are guaranteed by EPE and the balance borrowed under the RCF Agreement is recorded as a capital lease of nuclear fuel on the Regulatory-Basis Balance Sheet. Quarterly lease payments are made based upon units of heat production used by the plant. The RCF Agreement is unsecured. EPE also issues letters of credit utilizing the RCF. As of December 31, 2024, \$418.0 million of borrowings were outstanding under the RCF for working capital and general corporate purposes. Additionally, as of December 31, 2024, the total amount borrowed by the RGRT under the RCF for nuclear fuel was \$16.2 million, which excludes accrued interest of \$1.2 million, and issued letters of credit utilizing the RCF totaling \$0.2 million, with an additional \$115.6 million available to borrow. The weighted average interest rate on the RCF was 5.7% as of December 31, 2024.		
As of December 31, 2024, the principal amount of scheduled maturities for the next five years of long-term debt are as follows (in thousands):		

2025	\$	65,000
2026		—
2027		—
2028		125,000
2029		—

Pursuant to the debt agreements, EPE is required to comply with various covenants and restrictions, including a total debt to capitalization ratio as required by each one of EPE's and RGRT's private placement debt securities and the RCF. EPE is in compliance with all of its debt covenants and restrictions.

H. Income Taxes

The tax effects of temporary differences that give rise to significant portions of the deferred tax assets and liabilities at December 31, 2024 and 2023 are presented below (in thousands):

	December 31,	
	2024	2023
Deferred tax assets:		
Plant, principally due to capitalized costs	\$ 62,268	\$ 53,982
Pensions and benefits	15,994	20,445
Regulatory liabilities related to income taxes	56,647	60,384
Asset retirement obligations	36,831	33,241
Strategic transaction cost	3,389	3,353
Other	16,441	11,403
Total gross deferred tax assets	191,570	182,808
Deferred tax liabilities:		
Plant, principally related to depreciation and basis differences	(496,779)	(471,974)
Regulatory assets related to income taxes	(34,306)	(37,941)
Decommissioning	(51,517)	(47,486)
Other	(8,012)	(11,721)
Total gross deferred tax liabilities	(590,614)	(569,122)
Net accumulated deferred income taxes	<u>\$ (399,044)</u>	<u>\$ (386,314)</u>

Based on the average annual earnings before taxes for the prior two years, and excluding the effects of unusual or infrequent items, EPE believes that the deferred tax assets will be fully realized.

EPE recognized income tax expense for the years ended December 31, 2024 and 2023 as follows (in thousands):

	Years Ended December 31,	
	2024	2023
Income tax expense (benefit):		
Federal:		
Current	\$ 37,905	\$ 20,904
Deferred	(4,513)	24,641
Investment tax credit	(1,856)	(1,535)
Total federal income tax	31,536	44,010
State:		
Current	4,508	2,227
Deferred	5,046	2,659
Total state income tax	9,554	4,886
Total income tax expense	<u>\$ 41,090</u>	<u>\$ 48,896</u>
Effective income tax rate	19.3 %	19.0 %

Federal income tax provisions differ from amounts computed by applying the statutory federal income tax rate of 21% for all periods to book income before federal income tax as follows (in thousands):

	Years Ended December 31,	
	2024	2023
Federal income tax expense computed on income at statutory rate	\$ 44,755	\$ 54,073
Difference due to:		
State income taxes (federal effect)	(2,006)	(1,026)
Investment tax credit, net of deferred taxes	(1,466)	(1,213)
Allowance for equity funds used during construction	511	1,060
Amortization of excess deferred taxes	(9,368)	(7,656)
Amortization of regulatory assets and liabilities	(390)	(322)
Permanent tax differences	(500)	(906)
Total federal income tax expense	<u>\$ 31,536</u>	<u>\$ 44,010</u>

EPE files its income tax returns as a consolidated group in the U.S. federal jurisdiction and in the states of Texas, New Mexico and Arizona. EPE's financial statements are presented on EPE's stand-alone basis. EPE made tax payments to affiliates of \$28.7 million and \$53.0 million in 2024 and 2023, respectively. As of December 31, 2024, EPE does not have any tax payments due to affiliates. EPE is no longer subject to tax examination by the taxing authorities in the federal, Arizona and New Mexico jurisdictions for years prior to 2020.

The FASB guidance prescribes a recognition threshold and measurement attribute for the financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. There were no changes to the recognized tax positions for the years ended December 31, 2024 and 2023.

EPE recognizes interest and penalties related to tax positions that are uncertain in interest and penalty expense accounts. EPE recognized a tax expense of \$0.1 million and \$0.2 million for the years ended December 31, 2024 and 2023, respectively. EPE had approximately \$0.6 million and \$0.5 million accrued for the payment of interest and penalties at December 31, 2024 and 2023, respectively.

I. Commitments, Contingencies and Uncertainties

Litigation

EPE is involved in various legal, environmental, tax and regulatory proceedings before various courts, regulatory commissions and governmental agencies regarding matters arising in the ordinary course of business. In many of these matters, EPE has excess casualty liability insurance that covers the various claims, actions and complaints. EPE regularly analyzes current information and, as necessary, makes provisions in its regulatory-basis financial statements for probable liabilities for the eventual disposition of these matters. While the outcome of these matters cannot be predicted with certainty, based upon a review of the matters and applicable insurance coverage, EPE believes that none of these matters will have a material adverse effect on the financial position, results of operations or cash flows of EPE. EPE typically expenses legal costs, including expenses related to loss contingencies, as they are incurred.

Power Purchase and Sale Contracts

To supplement its own generation and operating reserve requirements and to meet its RPS requirements, EPE engages in power purchase arrangements that may vary in duration and amount based on an evaluation of EPE's resource needs, the economics of the transactions and specific RPS requirements. See Note D of Notes to Financial Statements for further discussion. EPE has entered into the following significant agreements with various counterparties for the purchase and sale of electricity:

Type of Contract	Counterparty	Quantity	Term	Commercial Operation Date
Power Purchase and Sale Agreement	Freeport	25 MW	December 2008 through December 2025	N/A
Power Purchase and Sale Agreement	Freeport	100 MW	June 2006 through December 2026	N/A
Power Purchase Agreement	Hatch Solar Energy Center I, LLC	5 MW	July 2011 through July 2036	July 2011
Power Purchase Agreement	Solar Roadrunner, LLC	20 MW	August 2011 through August 2031	August 2011
Power Purchase Agreement	SunE EPE1, LLC	10 MW	June 2012 through June 2037	June 2012
Power Purchase Agreement	SunE EPE2, LLC	12 MW	May 2012 through May 2037	May 2012
Power Purchase Agreement	Macho Springs Solar, LLC	50 MW	May 2014 through May 2034	May 2014
Power Purchase Agreement	Newman Solar, LLC	10 MW	December 2014 through December 2044	December 2014
Power Purchase Agreement	Buena Vista Energy Center, LLC	150 MW	July 2023 through July 2043	July 2023
Power Purchase Agreement	Buena Vista Energy Center II, LLC	20 MW	July 2023 through July 2043	July 2023
Power Purchase Agreement	Carne Energy Storage, LLC	195 MW	Twenty years from Commercial Operation	Anticipated August 2025
Power Purchase Agreement	Milagro Solar I, LLC	150 MW	Twenty years from Commercial Operation	Anticipated October 2025
Power Purchase Agreement	Milagro Solar I, LLC	75 MW	Twenty years from Commercial Operation	Anticipated October 2025
Power Purchase Agreement	Santa Teresa Solar, LLC	150 MW	Twenty years from Commercial Operation	Anticipated June 2026
Power Purchase Agreement	Santa Teresa Solar, LLC	150 MW	Twenty years from Commercial Operation	Anticipated September 2026
Power Sale Agreement	Salt River Project Agricultural Improvement and Power District	40 MW	January 2024 through December 2028	N/A
Power Purchase and Sale Agreement	Tenaska Power Services Co.	150 MW	January 2025 through December 2025	N/A
Power Purchase and Sale Agreement	Tenaska Power Services Co.	150 MW	January 2026 through December 2026	N/A
Power Purchase and Sale Agreement	Dynasty Power Inc.	75 MW	January 2025 through December 2025	N/A

EPE has a firm 100 MW Power Purchase and Sale Agreement ("Power Purchase and Sale Agreement") with Freeport-McMoRan Copper & Gold Energy Services, LLC ("Freeport") that provides for Freeport to deliver energy to EPE from the Luna Energy Facility (a natural gas-fired combined cycle generation facility located in Luna County, New Mexico) and for EPE to deliver a like amount of energy at Greenlee, Arizona. EPE may purchase the quantities noted in the table above at a specified price at times when energy is not exchanged under the Power Purchase and Sale Agreement. The Power Purchase and Sale Agreement was approved by the FERC and was set to continue through its initial term ending December 31, 2021, with subsequent rollovers until terminated. Upon mutual agreement, the Power Purchase and Sale Agreement allows the parties to increase the amount of energy that is purchased and sold under the agreement. The parties have agreed to increase the amount up to 125 MW through December 31, 2025.

EPE has entered into several power purchase agreements to help meet its RPS requirements. Namely, EPE has a 25-year purchase power agreement with Hatch Solar Energy Center I, LLC to purchase all of the output from a solar photovoltaic plant located in southern New Mexico, which began commercial operation in July 2011. In June 2015, EPE entered into a consent agreement with Hatch Solar Energy Center I, LLC to provide for additional or replacement photovoltaic modules. EPE also has a 20-year contract with Solar Roadrunner, LLC, a subsidiary of Global Infrastructure Partners, (formerly known as NRG Solar Roadrunner, LLC) to purchase all of the output of a solar photovoltaic plant built in southern New Mexico, which began commercial operation in August 2011. In addition, EPE has 25-year purchase power agreements to purchase all of the output of two additional solar photovoltaic plants located in southern New Mexico, SunE EPE1, LLC and SunE EPE2, LLC, which began commercial operation in June 2012 and May 2012, respectively. In September 2017, Longroad Solar Portfolio Holdings, LLC purchased SunE EPE1, LLC, and in October 2017, Silicon Ranch Corporation purchased SunE EPE2, LLC with EPE's consent per the terms of both power purchase agreements.

EPE has a 20-year power purchase agreement with Macho Springs Solar, LLC to purchase the entire generation output delivered from the 50 MW Macho Springs solar photovoltaic plant located in Luna County, New Mexico, which began commercial operation in May 2014. Additionally, EPE has a 30-year power purchase agreement with Newman Solar, LLC to purchase the total output of approximately 10 MW from a solar photovoltaic plant on land subleased from EPE in proximity to Newman. This solar photovoltaic plant began commercial operation in December 2014.

EPE also has seven other purchase power agreements: (i) a 20-year power purchase agreement with Buena Vista Energy Center, LLC to purchase up to 100 MW plus up to 50 MW of battery storage from the Buena Vista Energy solar photovoltaic plant located in Otero County, New Mexico, which began commercial operation in July 2023; (ii) a 20-year power purchase agreement with Buena Vista Energy Center II, LLC to purchase up to 20 MW from the Buena Vista Energy II, LLC photovoltaic plant located in Otero County, New Mexico, which began commercial operation in July 2023; (iii) a 20-year power purchase agreement with Carne Energy Storage, LLC to purchase up to 130 MW plus up to 65 MW of energy storage, from the Carne Energy Storage, LLC photovoltaic plant located in Luna County, New Mexico, with an anticipated COD of August 2025; (iv) and (v) two 20-year power purchase agreements with Milagro Solar I, LLC to purchase up to 150 MW and 75 MW from the Milagro Solar I, LLC photovoltaic plant located in Doña Ana County, New Mexico, with an anticipated COD of October 2025; (vi) a 20-year purchase power agreement with Santa Teresa Solar, LLC to purchase up to 150 MW from the Santa Teresa photovoltaic facility located in Santa Teresa, New Mexico, which has an anticipated COD of June 1, 2026; and (vii) a 20-year power purchase agreement with Santa Teresa Energy, LLC, to purchase up to 150 MW of energy storage from the Santa Teresa facility located in Santa Teresa, New Mexico, which has an anticipated COD of September 30, 2026. In October 2024, upon mutual agreements, EPE terminated the 20-year purchase power agreements with Hecate Energy Santa Teresa, LLC and Hecate Energy Santa Teresa 2, LLC of purchase up to 100 MW and 50 MW, respectively, from the Hecate photovoltaic plant located in Santa Teresa, New Mexico, which had an original anticipated COD of May 1, 2022, and an amended anticipated COD of June 2024.

In September 2022, EPE entered into a unit contingent sale with PNM, effective January 1, 2023 through December 31, 2023, for 40 MW of Palo Verde Unit 3 that is approximately equal to the portion allocated to its New Mexico jurisdiction in response to the NMPRC final order in Case No. 20-00104-UT, which did not set a market proxy price for recovery of the costs of Palo Verde Unit 3. In December 2023, a similar contingent sale agreement for 40 MW of Palo Verde Unit 3 was entered with Salt River Project Agricultural Improvement and Power District, effective January 1, 2024 through December 31, 2028.

EPE has also engaged in three exchange transactions: (i) with Tenaska Power Services Co., whereby EPE delivers up to 150 MW at Palo Verde and receives an equal amount at the Palo Verde, San Juan or Four Corners delivery point from January 1, 2025 to December 31, 2025; and (ii) with Tenaska Power Services Co., whereby EPE delivers up to 150 MW at Palo Verde and receives an equal amount at the Palo Verde, San Juan or Four Corners delivery point from January 1, 2026 to December 31, 2026; and (iii) with Dynasty Power Inc., whereby EPE delivers up to 75 MW at Palo Verde and receives an equal amount at the Palo Verde delivery point from January 1, 2025 to December 31, 2025. On October 24, 2023, EPE filed requests with FERC in Docket No.s ER24-198-000 and ER24-198-001, to extend its approved exchange agreement with Dynasty Power Inc. or another unaffiliated entity through December 2026. EPE's request was accepted by FERC and became effective in December 2023. EPE also entered into monthly/quarterly sale and purchase transactions for 2025 of various energy products, such as firm energy up to 100 MW and unit contingent energy up to 60 MW.

Environmental Matters

EPE is subject to extensive laws, regulations and permit requirements with respect to air and greenhouse gas ("GHG") emissions, water discharges, soil and water quality, waste management and disposal, natural resources and other environmental matters by federal, state, regional, tribal and local authorities. Failure to comply with such laws, regulations and requirements can result in actions by authorities or other third parties that might seek to impose on EPE administrative, civil and/or criminal penalties or other sanctions. In addition, releases of pollutants or contaminants into the environment can result in costly cleanup liabilities. These laws, regulations and requirements are subject to change through modification or reinterpretation, or the introduction of new laws and regulations and, as a result, EPE may face additional capital and operating costs to comply.

National Ambient Air Quality Standards ("NAAQS"). Under the U.S. Clean Air Act, the U.S. Environmental Protection Agency ("EPA") sets NAAQS for six criteria pollutants considered harmful to public health and the environment, including particulate matter ("PM_{2.5}"), nitrogen oxide, carbon monoxide, ozone sulfur dioxide, and lead. In June 2018, the EPA designated El Paso County, Texas, as "attainment/unclassifiable" under the 2015 ozone NAAQS and designated a section of southern Doña Ana County, New Mexico, as "nonattainment."

On November 30, 2021, the EPA revised the initial air quality designation of the 2015 NAAQS for El Paso County, Texas to nonattainment. The EPA's modification of the initial attainment designation expands the boundary of the Doña Ana County, New Mexico nonattainment area to include multiple counties and thus, becomes a multi-state nonattainment area. On February 28, 2022, the Texas Commission on Environmental Quality ("TCEQ") submitted a demonstration to the EPA showing that El Paso County would have attained the 2015 eight hour ozone NAAQS by the marginal attainment date of August 3, 2021, "but for" international contributions from neighboring Ciudad Juárez, in México. In March 2023, EPA proposed to approve that determination and the proposed rule is currently under review. If the proposed rule is finalized, the TCEQ would not be required by the EPA to create new rules to reduce emissions in El Paso County. Tied to the same ozone attainment status, in June 2023, the U.S. Court of Appeals for the DC Circuit reversed EPA's designation of nonattainment for El Paso County, arguing that the nonattainment designation that was set back in November 30, 2021, by the EPA, "folded City of El Paso into an existing nonattainment area three months after that area's August 2021 attainment deadline had passed". Texas never had the opportunity to reach timely attainment in this matter. The court remanded it back to EPA to decide whether to provide a new attainment date, or just leave the reversal. EPE will continue to monitor the finalization of the above mentioned proposals and will evaluate any potential impacts on its operations, as any nonattainment designations may require the installation of additional equipment to control emissions at its facilities.

On March 15, 2021, the EPA finalized the Revised Cross-State Air Pollution Rule Update for the 2008 ozone NAAQS. Starting with the 2021 ozone season, the rule required additional emissions reductions of nitrogen oxides from power plants in 12 states in the eastern portion of the U.S. Although Texas was not part of the 12 state's group, the implementation of the rule beginning with the 2021 ozone season emissions had a direct impact on the availability and price of allowances in the market. To further contain reducing pollution that significantly contributes to problems attaining and maintaining the 2015 ozone NAAQS in downwind states, the EPA proposed the "Good Neighbor" Plan on February 28, 2022 and finalized it on March 15, 2023. Under this plan, several states, including Texas, became part of a strengthened Group 3 Trading Program, setting state allowance budgets that decline over time. The rule is currently under a judicial stay in Texas, therefore, EPE remains in the Group 2 trading program. EPE expects the availability and price of allowances in the market to continue to be impacted.

On February 7, 2024, the EPA signed a final rule to reduce the primary annual fine PM_{2.5} standard from its current level of 12.0 µg/m³ to 9.0 µg/m³. The final rule was published in the Federal Register on March 6, 2024, with an effective date of May 6, 2024. While the City of El Paso is currently in attainment for PM_{2.5}, the EPA will have two years to designate areas as being in attainment or nonattainment with the revised standard, potentially changing the City of El Paso's current attainment status. The new standard, along with any potential changes in designation status for the City of El Paso may have an impact on any air permitting actions moving forward. EPE will continue to monitor the effects of this new designation.

On December 13, 2024, the EPA published a proposed rule to revise the New Source Performance Standard for new, modified, or reconstructed combustion turbines. If finalized, these changes would impose significantly more stringent standards including a corresponding level of best system of emission reduction and emission standard for nitrogen oxides based on the size of the combustion turbine (large combustion turbines with a heat input rating greater than 850 MMBtu/hr; medium combustion turbines with a heat input rating greater than 250 MMBtu/hr, but less than or equal to 850 MMBtu/hr; and small combustion turbines with a heat input less than or equal to 250 MMBtu/hr) and level of operation (high load for a capacity factor greater than 40%, intermediate load for a capacity factor greater than 20% and less than or equal to 40%, and low load for a capacity factor less than or equal to 20%). If the proposal becomes a rule, EPE will need to evaluate its applicability on the construction of new generation, or the modification of existing units.

Climate Change. The federal government has considered, proposed and/or finalized legislation or regulations to address climate change and limit GHG emissions, including carbon dioxide. In particular, the Biden Administration in January 2021, issued an Executive Order broadly addressing means to tackle climate change, including the proposition of decarbonizing the power sector by 2035.

On April 24, 2024, the EPA issued its final rule, titled "New Sources Performance Standards for Greenhouse Gas Emissions from New, Modified, and Reconstructed Fossil Fuel-Fired Electric Generating Units; Emissions Guidelines for Greenhouse Gas Emissions from Existing Fossil Fuel-Fired Electric Generating Units; and Repeal of the Affordable Clean Energy Rule." The final rule impacts new gas-fired combustion turbines, existing coal, oil, and gas-fired steam generating units, and certain existing gas-fired combustion turbines. The requirements vary depending on type of unit, and its operation (base load vs peaking unit). Final requirements and standards are based on technologies such as carbon capture and sequestration/storage, low-GHG hydrogen co-firing, and natural gas co-firing, which can be applied directly to power plants that use fossil fuels to generate electricity. EPE is currently assessing the impact of this final rule.

New legislation, regulations or international agreements could result in increased costs to operate and maintain our facilities, capital expenditures to install new emission controls at EPE's facilities, and costs to administer and manage any potential GHG emissions or carbon trading or tax programs. These costs and capital expenditures could be material. The potential impact of the agreement among 195 nations at the 21st Conference of the Parties in Paris with an overarching goal of preventing global temperatures from rising more than 2 degrees Celsius, the Paris Agreement, GHG regulations, and climate initiatives on EPE is unknown at this time, but could result in significant costs, limitations on operating hours, and/or changes in construction schedules for future generating units. Although the current Presidential Administration has decided to withdraw the U.S. from participating in the Paris Agreement, future administrations may decide to join again, so EPE will continue to track any future changes.

Union Matters

EPE employs approximately 1,100 individuals, about 36% of which are covered by a collective bargaining agreement. The International Brotherhood of Electrical Workers Local 960 ("Local 960") represents EPE's employees working primarily in power generation, transmission and distribution, communications, material services, fleet services, facilities services, customer services, meter reading, and field services. On February 23, 2023, EPE reached agreement on the terms of a new collective bargaining agreement with Local 960, effective March 3, 2023, for a five-year term ending March 3, 2028. The agreement provides for pay increases for bargaining unit employees of 8.0% on March 3, 2023; 5.0% on March 3, 2024; 4.0% on March 3, 2025 and 2026; and 3.0% on March 3, 2027.

Franchises

EPE operates under franchise agreements with several cities in its service territory, including one with the City of El Paso, Texas, the largest city it serves. The franchise agreement allows EPE to utilize public rights-of-way necessary to serve its customers within the City of El Paso. Pursuant to the El Paso franchise agreement, EPE pays to the City of El Paso, on a quarterly basis, a fee equal to 5.00% of gross revenues EPE receives for the generation, transmission and distribution of electrical energy and other services within the City of El Paso. The El Paso franchise agreement expires on July 31, 2060.

EPE does not have a written franchise agreement with the City of Las Cruces, the second largest city in its service territory. EPE utilizes public rights-of-way necessary to service its customers within the City of Las Cruces under an implied franchise pursuant to state law by satisfying all obligations under the franchise agreement that expired on April 30, 2009. EPE pays the City of Las Cruces a franchise fee of 2.00% of gross revenues EPE receives from services within the City of Las Cruces.

EPE also maintains franchise agreements with other municipalities, and applicable counties, within its service territories.

Significant Customers - Military Installations

EPE serves Holloman Air Force Base ("HAFB"), White Sands Missile Range ("White Sands") and Fort Bliss U.S. Army Post ("Fort Bliss"). These military installations represent approximately 2.80% of EPE's annual retail revenues in 2024. In July 2014, EPE signed an agreement with Fort Bliss under which Fort Bliss takes retail electric service from EPE under the applicable Texas tariffs. EPE serves White Sands under the applicable New Mexico tariffs. In August 2016, EPE signed a contract with HAFB under which EPE provides retail electric service and limited wheeling services to HAFB under the applicable New Mexico tariffs. Pursuant to the contract, HAFB purchases the full output of an EPE-owned 5-MW solar facility. HAFB's other power requirements are provided under the applicable New Mexico tariffs with limited wheeling services under the contract.

J. Employee Benefits

Retirement Plans

EPE's Retirement Income Plan ("Retirement Plan") is a qualified noncontributory defined benefit plan. Upon retirement or death of a vested plan participant, assets of the Retirement Plan are used to pay benefit obligations under the Retirement Plan. Contributions from EPE are based on various factors, such as the minimum funding amounts required by the U.S. Internal Revenue Service, state and federal regulatory requirements, amounts requested from customers in EPE's Texas and New Mexico jurisdictions, and the annual net periodic benefit cost of the Retirement Plan, as actuarially calculated. The assets of the Retirement Plan are primarily invested in common collective trusts which hold equity securities, debt securities, real estate assets, and cash equivalents and are managed by a professional investment manager appointed by EPE. EPE has two non-qualified retirement plans that are non-funded defined benefit plans. EPE's Supplemental Retirement Plan was adopted in 1986 and covers certain former employees and directors of EPE. The Excess Benefit Plan was adopted in 2004 and covers certain active and former employees of EPE. The net periodic benefit cost for the non-qualified retirement plans are based on substantially the same actuarial methods and economic assumptions as those used for the Retirement Plan.

The Retirement Plan was amended effective April 1, 2014 to offer a cash balance pension benefit as an alternative to its existing final average pay pension benefit for employees hired prior to January 1, 2014. Employees hired after January 1, 2014 are automatically enrolled in the cash balance pension benefit.

Prior to December 31, 2013, employees who completed one year of service with EPE and worked at least a minimum number of hours each year were covered by the final average pay formula of the Retirement Plan. For participants that continue to be covered by the final average pay formula, retirement benefits are based on the employee's final average pay and years of service. The cash balance pension benefit covers employees beginning on their employment commencement date or re-

employment commencement date. Retirement benefits under the cash balance pension benefit are based on the employee's cash balance account, consisting of pay credits and interest credits.

The obligations and funded status of the plans are presented below (in thousands):

	December 31,			
	2024		2023	
	Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
Change in projected benefit obligation:				
Benefit obligation at end of prior year	\$ 320,274	\$ 20,568	\$ 309,388	\$ 21,319
Service cost	6,959	179	4,949	192
Interest cost	15,564	1,007	16,252	1,063
Actuarial (gain) loss	(17,600)	(1,951)	9,581	167
Benefits paid	(20,541)	(2,035)	(19,896)	(2,173)
Benefit obligation at end of year	304,656	17,768	320,274	20,568
Change in plan assets:				
Fair value of plan assets at end of prior year	277,810	—	271,671	—
Actual return on plan assets	15,934	—	27,079	—
Employer contribution	5,000	2,035	1,700	2,173
Benefits paid	(20,541)	(2,035)	(19,896)	(2,173)
Administrative and investment expenses	(1,166)	—	(2,744)	—
Fair value of plan assets at end of year	277,037	—	277,810	—
Funded status at end of year	\$ (27,619)	\$ (17,768)	\$ (42,464)	\$ (20,568)

Amounts recognized in EPE's Regulatory-Basis Balance Sheet consist of the following (in thousands):

	December 31,			
	2024		2023	
	Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
Current liabilities	\$ —	\$ (1,925)	\$ —	\$ (2,011)
Noncurrent liabilities	(27,619)	(15,843)	(42,464)	(18,557)
Total	\$ (27,619)	\$ (17,768)	\$ (42,464)	\$ (20,568)

The accumulated benefit obligation in excess of the plans' assets is as follows (in thousands):

	December 31,			
	2024		2023	
	Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
Projected benefit obligation	\$ (304,656)	\$ (17,768)	\$ (320,274)	\$ (20,568)
Accumulated benefit obligation	(296,616)	(17,437)	(306,847)	(20,514)
Fair value of plan assets	277,037	—	277,810	—

Pre-tax amounts for the plans recognized in AOCI consist of the following (in thousands):

Net loss
Total

Years Ended December 31,			
2024		2023	
Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
\$ 79,775	\$ 2,135	\$ 93,953	\$ 4,535
\$ 79,775	\$ 2,135	\$ 93,953	\$ 4,535

The plans' actuarial gains were primarily attributable to updated census information (Non-Qualified Retirement Plans only) and increases in the discount rate assumptions used for the year ended 2024. These gains were offset by the actual return on the fair value of plan assets since the prior measurement date was less than assumed.

The following are the weighted-average actuarial assumptions used to determine the benefit obligations under the plans:

December 31,							
2024				2023			
Retirement Income Plan	Supplemental Retirement Plan	Non-Qualified	Excess Benefit Plan	Retirement Income Plan	Supplemental Retirement Plan	Non-Qualified	Excess Benefit Plan
Discount rate	5.70 %	5.38 %	5.62 %	5.21 %	5.07 %	5.14 %	
Rate of compensation increase	Graded Scale	N/A	Graded Scale	Graded Scale	N/A	Graded Scale	

EPE reassesses various actuarial assumptions at least on an annual basis. The discount rate is reviewed and updated at each measurement date. The discount rate used to measure the fiscal year end obligation is based on a segmented spot rate yield curve that matches projected future payments with the appropriate interest rate applicable to the timing of the projected future benefit payments. Effective December 31, 2023, the assumed rate of compensation increase was updated to a graded scale to more closely align with the results of the experience study conducted during 2023. As of December 31, 2024, the rate of compensation assumed is a weighted average increase of approximately 4.74%.

The cash balance interest crediting rate is based on the daily 30-year Treasury rate as of the December 31, 2024 measurement date, since the plan credits interest to cash balance accounts using the 30-year Treasury rate, but with a minimum interest crediting rate of 3.80%. At December 31, 2024, the assumed cash balance interest crediting rate was 4.78%.

The components of net periodic benefit cost (income) for the plans are presented below (in thousands):

Years Ended December 31,			
2024		2023	
Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
\$ 8,125	\$ 179	\$ 7,693	\$ 192
15,564	1,007	16,252	1,063
(21,221)	—	(23,616)	—
1,864	449	—	412
—	—	(3,074)	—
4,332	1,635	(2,745)	1,667

(a) Service cost for the Retirement Plan includes estimated expenses of \$1.7 million and \$1.1 million for 2024 and 2023, respectively, for administrative and investment expenses paid from plan assets during the year.

The changes in benefit obligations and plan assets recognized in other comprehensive income for the plans are presented below (in thousands):

Years Ended December 31,			
2024		2023	
Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
\$ (12,313)	\$ (1,951)	\$ 6,118	\$ 167
(1,864)	(449)	—	(412)
—	—	3,074	—
(14,177)	(2,400)	9,192	(245)

The total amount recognized in net periodic benefit costs and other comprehensive income for the plans are presented below (in thousands):

Years Ended December 31,			
2024		2023	
Retirement Income Plan	Non-Qualified Retirement Plans	Retirement Income Plan	Non-Qualified Retirement Plans
\$ (9,845)	\$ (765)	\$ 6,446	\$ 1,422

The following are the weighted-average actuarial assumptions used to determine the net periodic benefit cost for the plans for the years ended December 31:

December 31,							
2024				2023			
Retirement Income Plan	Supplemental Retirement Plan	Non-Qualified	Excess Benefit Plan	Retirement Income Plan	Supplemental Retirement Plan	Non-Qualified	Excess Benefit Plan
Discount rate							
Benefit obligation	5.20 %	5.07 %	5.15 %	5.54 %	5.42 %	5.49 %	
Service cost	5.35 %	N/A	5.15 %	5.69 %	N/A	5.44 %	
Interest cost	5.10 %	5.04 %	5.08 %	5.41 %	5.31 %	5.38 %	
Expected long-term return on plan assets	7.0 %	N/A	N/A	7.0 %	N/A	N/A	
Rate of compensation increase	Graded Scale	N/A	Graded Scale	4.5 %	N/A	4.5 %	

EPE's overall expected long-term rate of return on plan assets is 7.0%, which is both a pre-tax and after-tax rate as pension funds are generally not subject to income tax. The expected long-term rate of return is based on the weighted average of the expected returns on investments based upon the target asset allocation of the plans.

EPE's target allocations for the Retirement Plan assets are presented below:

	December 31, 2024
Equity securities	55.0 %
Fixed income	40.0 %
Alternative investments	5.0 %
Total	100.0 %

The Retirement Plan invests the majority of its plan assets in common collective trusts which includes a diversified portfolio of domestic and international equity securities and fixed income securities. The Retirement Plan also utilizes an investment manager to invest in individual long credit fixed income securities. The alternative investments of the Retirement Plan reflect an investment in a real asset fund which holds a mix of sector-specific equity securities (real estate investment trusts, infrastructure companies, natural resource companies), a commodity index fund, and inflation-linked bonds. The expected rate of returns for the funds are assessed annually and are based on long-term relationships among major asset classes and the level of incremental returns that can be earned by the successful implementation of different active investment management strategies. Equity returns are based on estimates of long-term inflation rate, real rate of return, 10-year Treasury bond premium over cash, an expected equity risk premium, as well as other economic factors. Fixed income returns are based on maturity, long-term inflation, real rate of return and credit spreads. These assumptions also capture the expected correlation of returns between these asset classes over the long term.

Fair Value Measurements. The FASB requires EPE to provide expanded quantitative disclosures for financial assets and liabilities recorded on the Regulatory-Basis Balance Sheet at fair value. To increase consistency and comparability in fair value measurements, the FASB guidance on fair value measurements established a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows:

- Level 1 – Observable inputs that reflect quoted market prices for identical assets and liabilities in active markets. Financial assets utilizing Level 1 input include investments that are in a highly liquid and active market. These prices are based on observable market data.
- Level 2 – Inputs other than quoted market prices included in Level 1 that are observable for the asset or liability either directly or indirectly. The fair value of these investments is based on evaluated prices that reflect observable market information, such as actual trade information of similar securities, adjusted for observable differences.
- Level 3 – Unobservable inputs using data that is not corroborated by market data and primarily based on internal company analysis using models and various other analysis.

The fair value of EPE's Retirement Plan assets at December 31, 2024 and 2023, and the level within the three levels of the fair value hierarchy defined by the FASB guidance on fair value measurements are presented in the table below (in thousands):

Description of Securities	Fair Value as of December 31, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalents	\$ 11,924	\$ 11,924	\$ —	\$ —
Fixed Income Securities	55,480	—	55,480	—
Common Collective Trusts (a)				
Equity funds	157,982	—	157,982	—
Fixed income funds	23,555	—	23,555	—
Multi asset funds	14,163	—	14,163	—
Real asset funds	13,933	—	13,933	—
Total Common Collective Trusts	209,633	—	209,633	—
Total Plan Investments	\$ 277,037	\$ 11,924	\$ 265,113	\$ —

Description of Securities	Fair Value as of December 31, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalents	\$ 3,571	\$ 3,571	\$ —	\$ —
Fixed Income Securities	57,889	—	57,889	—
Common Collective Trusts (a)				
Equity funds	166,987	—	166,987	—
Fixed income funds	28,005	—	28,005	—
Multi asset funds	13,501	—	13,501	—
Real asset funds	7,857	—	7,857	—
Total Common Collective Trusts	216,350	—	216,350	—
Total Plan Investments	\$ 277,810	\$ 3,571	\$ 274,239	\$ —

(a) The Common Collective Trusts are invested in equity and fixed income securities, or a combination thereof. The investment objective of each fund is to produce returns in excess of, or commensurate with, its predefined index and were primarily invested in underlying securities with Level 1 inputs, although the funds themselves are not publicly traded.

There were no purchases, issuances, and settlements related to the assets in the Level 3 fair value measurement category during the twelve-month periods ended December 31, 2024 and 2023.

EPE and the fiduciaries responsible for the Retirement Plan adhere to the traditional capital market pricing theory which maintains that over the long term, the risk of owning equities should be rewarded with a greater return than available from fixed income investments. EPE and the fiduciaries responsible for the Retirement Plan seek to minimize the risk of owning equity securities by investing in funds that pursue risk minimization strategies and by diversifying its investments to limit its risks during falling markets. The investment manager has full discretionary authority to direct the investment of plan assets held in trust within the guidelines prescribed by EPE and the fiduciaries responsible for the Retirement Plan through the plan's investment policy statement including the ability to hold cash equivalents. The investment guidelines of the investment policy statement are in accordance with the Employee Retirement Income Security Act of 1974 ("ERISA") and U.S. Department of Labor ("DOL") regulations.

EPE contributes at least the minimum funding amount required by the IRS for its Retirement Plan, as actuarially calculated. EPE expects to contribute \$9.0 million to its Retirement Plan in 2025.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid from the Retirement Plan and non-qualified retirement plans are presented in the table below (in thousands):

	Retirement Income Plan	Non-Qualified Retirement Plans
2025	\$ 21,700	\$ 1,971
2026	21,953	1,952
2027	22,356	1,846
2028	23,161	1,829
2029	23,593	1,744
2030-2034	122,785	7,539

401(k) Defined Contribution Plans

EPE sponsors a 401(k) defined contribution plan covering substantially all employees. EPE provides a 50 percent matching contribution up to 6 percent of the employee's compensation for employees who are enrolled in the final average pay pension benefit of the Retirement Plan and a 100 percent matching contribution up to 6 percent of the employee's compensation for employees who are enrolled in the cash balance pension benefit of the Retirement Plan, subject to certain other limits and exclusions. Annual matching contributions made to the savings plans for the years 2024 and 2023 were \$6.4 million and \$6.2 million, respectively.

Other Post-Retirement Benefits

EPE provides certain other post-retirement benefits, including health care benefits for retired employees and their eligible dependents and life insurance benefits for retired employees only ("OPEB Plan"). EPE's OPEB Plan's Voluntary Employee Benefit Association ("VEBA") trust fund has four separate VEBA trust funds to minimize federal income tax on the OPEB Plan's unrelated business income. On September 7, 2022, EPE resolved to discontinue the post-retirement medical and life insurance benefits to retirees who are hired or rehired on or after January 1, 2023. Substantially all of EPE's employees who are hired or rehired prior to January 1, 2023, may become eligible for those benefits if they retire while working for EPE.

Contributions from EPE are based on various factors, such as the OPEB Plan's funded status, tax deductibility of contributions to the OPEB Plan, state and federal regulatory requirements, amounts requested from customers in EPE's Texas and New Mexico jurisdictions, and the annual net periodic benefit cost of the OPEB Plan, as actuarially calculated. The assets of the OPEB Plan are primarily invested in institutional funds which hold equity securities, debt securities and cash equivalents and are managed by a professional investment manager appointed by EPE.

The following table contains a reconciliation of the change in the benefit obligation, the fair value of plan assets and the funded status of the OPEB Plan (in thousands):

	December 31,	
	2024	2023
Change in benefit obligation:		
Benefit obligation at end of prior year	\$ 35,754	\$ 39,014
Service cost	1,625	1,926
Interest cost	1,725	1,993
Amendments (a)	—	(1,945)
Actuarial loss (gain)	3,055	(2,384)
Benefits paid from plan assets	(2,466)	(3,624)
Benefits paid from corporate assets	(405)	(206)
Retiree contributions	912	980
Benefit obligation at end of year	40,200	35,754
Change in plan assets:		
Fair value of plan assets at end of prior year	43,975	40,197
Actual return on plan assets	3,684	5,344
Employer contribution	1,200	1,200
Benefits paid from plan assets	(2,466)	(3,624)
Retiree contributions	912	980
Administrative and investment expenses	(17)	(122)
Fair value of plan assets at end of year	47,288	43,975
Funded status at end of year	\$ 7,088	\$ 8,221

(a) During 2023, EPE approved and communicated a plan amendment that resulted in a remeasurement of EPE's OPEB. Effective January 1, 2024, retirees and dependents are no longer offered the \$1,000 deductible plan. The plan amendment resulted in a \$1.9 million prior service benefit.

Amounts below are recognized as Other Special Funds in EPE's Regulatory-Basis Balance Sheet, for 2024 and 2023, respectively, and consist of the following (in thousands):

	December 31,	
	2024	2023
Noncurrent assets	\$ 7,088	\$ 8,221
Total	\$ 7,088	\$ 8,221

Pre-tax amounts recognized in AOCI consist of the following (in thousands):

	December 31,	
	2024	2023
Net gain	\$ (50,859)	\$ (56,909)
Prior service benefit	(9,803)	(13,053)
Total	\$ (60,662)	\$ (69,962)

The following are the weighted-average actuarial assumptions used to determine the accrued benefit obligations of the OPEB Plan:

	December 31,	
	2024	2023
Discount rate at end of year	5.78 %	5.26 %
Health care cost trend rates:		
Initial		
Pre-65 medical	7.00 %	6.25 %
Post-65 medical	7.00 %	6.25 %
Pre-65 drug	7.00 %	6.25 %
Post-65 drug	7.00 %	6.25 %
Ultimate	4.50 %	4.50 %
Year ultimate reached	2030	2028

EPE reassesses various actuarial assumptions at least on an annual basis. The discount rate is reviewed and updated at each measurement date. The discount rate used to measure the fiscal year end obligation is based on a segmented spot rate yield curve that matches projected future payments with the appropriate interest rate applicable to the timing of the projected future benefit payments.

Net periodic benefit cost is made up of the components listed below (in thousands):

	Years Ended December 31,	
	2024	2023
Service cost (a)	\$ 1,642	\$ 2,048
Interest cost	1,725	1,993
Expected return on plan assets	(2,917)	(2,944)
Amortization of:		
Prior service benefit	(3,250)	(3,085)
Net gain	(3,762)	(3,522)
Net periodic benefit credit	\$ (6,562)	\$ (5,510)

(a) Service cost includes estimated expenses of \$17 thousand and \$161 thousand for 2024 and 2023, respectively, for administrative and investment expenses paid from plan assets during the year.

The changes in benefit obligations and plan assets recognized in other comprehensive income are presented below (in thousands):

	Years Ended December 31,	
	2024	2023
Net loss (gain)	\$ 2,288	\$ (4,784)
Prior service benefit	—	(1,945)
Amortization of:		
Prior service benefit	3,250	3,085
Net gain	3,762	3,522
Total recognized in other comprehensive income	\$ 9,300	\$ (122)

The total amount recognized in net periodic benefit cost and other comprehensive income are presented below (in thousands):

Total recognized in net periodic benefit cost and other comprehensive income

Years Ended December 31,	
2024	2023
\$ 2,738	\$ (5,632)

The OPEB Plan's actuarial loss was primarily attributable to changes in demographic assumptions for the year ended 2024. The significant reason for this change is updates of the medical claims assumption driven by unfavorable claims experience. This loss was offset by gains due to updated census data, increases in discount rates, and greater than expected asset returns since the prior measurement date.

The following are the weighted-average actuarial assumptions used to determine the net periodic benefit cost of the OPEB Plan for the years ended December 31:

	Years Ended December 31,	
	2024	2023
Discount rate:		
Benefit obligation	5.26 %	5.59 %
Service cost	5.39 %	5.73 %
Interest cost	5.12 %	5.43 %
Expected long-term return on plan assets	6.72 %	7.45 %
Health care cost trend rates:		
Initial		
Pre-65 medical	6.25 %	6.50 %
Post-65 medical	6.25 %	— %
Pre-65 drug	6.25 %	6.50 %
Post-65 drug	6.25 %	— %
Ultimate	4.50 %	4.50 %
Year ultimate reached	2028	2028

Effective January 1, 2024, the OPEB Plan's overall expected long-term rate of return on assets was 7.00%, on a pre-tax basis. The expected weighted average long-term rate of return on assets on an after-tax basis is 6.63% as of January 1, 2025. The expected long-term rate of return on an after-tax basis for the non-collective bargaining retirees VEBA is 4.90%, which is the only funding vehicle subject to taxation. The non-collective bargaining retirees VEBA trust's tax rate was assumed to be 30% at January 1, 2025. The expected long-term rate of return is based on the after-tax weighted average of the expected returns on investments based upon the target asset allocation.

EPE's target allocations for the OPEB Plan's assets are presented below:

	December 31, 2024	
	Tax-Exempt VEBAs	Taxable VEBA
Equity securities	50.0 %	55.0 %
Fixed income	40.0 %	45.0 %
Alternative investments	10.0 %	— %
Total	100.0 %	100.0 %

The OPEB Plan invests the majority of its plan assets in institutional funds which includes a diversified portfolio of domestic and international equity securities and fixed income securities. The alternative investments of the OPEB Plan reflect an investment in a real asset fund which holds a mix of sector-specific equity securities (real estate investment trusts, infrastructure companies, natural resource companies), a commodity index fund, and inflation-linked bonds. The underlying allocations to various asset classes in this portfolio will shift over time, but the overall strategic allocation for the tax-exempt VEBA is as follows: 50% equity, 40% fixed income, and 10% alternative investments. The overall strategic allocation for the taxable VEBA is 55% equity and 45% fixed income. The expected rates of return for the funds are assessed annually and are based on long-term relationships among major asset classes and the level of incremental returns that can be earned by the successful implementation of different active investment management strategies. Equity returns are based on estimates of long-term inflation rate, real rate of return, 10-year Treasury bond premium over cash, an expected equity risk premium, as well as other economic factors. Fixed income returns are based on maturity, long-term inflation, real rate of return and credit spreads. These assumptions also capture the expected correlation of returns between these asset classes over the long term.

The fair value of EPE's OPEB Plan assets at December 31, 2024 and 2023, and the level within the three levels of the fair value hierarchy defined by the FASB guidance on fair value measurements are presented in the table below (in thousands):

Description of Securities	Fair Value as of December 31, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalents	\$ 3,934	\$ 3,934	\$ —	\$ —
Equity - Exchange Traded Funds	4,778	4,778	—	—
Fixed Income - Exchange Traded Funds	3,484	3,484	—	—
Common Trust Funds (a)				
Equity funds	19,532	—	19,532	—
Fixed income funds	9,871	—	9,871	—
Multi asset funds	1,924	—	1,924	—
Real asset funds	3,765	—	3,765	—
Total Common Collective Trust Funds	35,092	—	35,092	—
Total Plan Investments	\$ 47,288	\$ 12,196	\$ 35,092	\$ —

Description of Securities	Fair Value as of December 31, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Cash and Cash Equivalents	\$ 962	\$ 962	\$ —	\$ —
Equity - Exchange Traded Funds	4,585	4,585	—	—
Fixed Income - Exchange Traded Funds	3,394	3,394	—	—
Common Trust Funds (a)				
Equity funds	20,458	—	20,458	—
Fixed income funds	10,090	—	10,090	—
Multi asset funds	1,737	—	1,737	—
Real asset funds	2,749	—	2,749	—
Total Common Collective Trust Funds	35,034	—	35,034	—
Total Plan Investments	\$ 43,975	\$ 8,941	\$ 35,034	\$ —

(a) The Common Trust Funds are invested in equity or fixed income securities, or a combination thereof. The investment objective of each fund is to produce returns in excess of, or commensurate with, its predefined index and were primarily invested in underlying securities with Level 1 inputs, although the funds themselves are not publicly traded.

There were no purchases, issuances and settlements related to the OPEB Plan assets in the Level 3 fair value measurement category during the twelve-month periods ended December 31, 2024 and 2023.

EPE and the fiduciaries responsible for the OPEB Plan adhere to the traditional capital market pricing theory, which maintains that over the long term, the risk of owning equities should be rewarded with a greater return than available from fixed income investments. EPE and the fiduciaries responsible for the OPEB Plan seek to minimize the risk of owning equity securities by investing in funds that pursue risk minimization strategies and by diversifying its investments to limit its risks during falling markets. The investment manager has full discretionary authority to direct the investment of plan assets held in trust within the investment policy guidelines prescribed by EPE. The investment guidelines of the investment policy statement are in accordance with the ERISA and DOL regulations.

EPE contributes at least the minimum funding amounts required by the IRS for its OPEB Plan, actuarially calculated. EPE expects to contribute \$1.2 million to its OPEB Plan in 2025.

The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid on the OPEB Plan (in thousands):

2025	\$	2,256
2026		2,290
2027		2,283
2028		2,400
2029		2,527
2030-2034		15,075

Long-Term Incentive Plan

EPE's LTIP provides for the payment of cash awards to eligible EPE employees, including each of its executive officers, and is reviewed and awards are granted annually. Measurement of awards is based on the achievement of performance measures, primarily based on the net asset value of EPE as of the end of each calendar quarter during the performance period. The performance period is measured as a period of three years, and the retention period as a period of two years that begins immediately after the performance period. The LTIP amounts vest in three equal installments beginning on the first day of the retention period. Any unvested long-term cash awards are forfeited if the participant is no longer employed by EPE.

The expenses related to the LTIP in 2024 and 2023 are presented below (in thousands):

LTIP Awards

2021-2023 awards
2022-2024 awards
2023-2025 awards
2024-2026 awards
Total

Years Ended December 31,			
2024		2023	
\$	(2,063)	(a) \$	5,517
	1,689		2,570
	2,740		1,236
	1,067		N/A
\$	3,433	\$	9,323

(a) Represents adjustment to 2021-2023 awards based on actual payouts.

Annual Short-Term Incentive Plan

The Annual Short-Term Incentive Plan ("Incentive Plan") provides for the payment of cash awards to eligible EPE employees, including each of its named executive officers. Payment of awards is based on the achievement of performance measures reviewed and approved by the People and Remuneration Committee of the Board ("PARCO"). Generally, these performance measures are based on meeting certain financial, operational, and individual performance criteria. The financial performance goals are based on specified levels of earnings and certain O&M expenses. The operational performance goals are based on reliability and customer satisfaction. If a minimum level of earnings is not attained, no amounts will be paid under the Incentive Plan, unless the PARCO determines otherwise. For the 2024 and 2023 plan year, EPE reached the required level of earnings and other performance measures for incentive payments under the Incentive Plan of \$12.1 million and \$13.1 million, respectively.

K. Financial Instruments and Investments

The FASB guidance requires EPE to disclose estimated fair values for its financial instruments. EPE has determined that cash and temporary investments, investment in debt securities, accounts receivable, NDT that are reflected in Other Special Funds in the Regulatory-Basis Balance Sheet, long-term debt, financing obligations and capital lease obligations, short-term borrowings under the term loan, the RCF, accounts payable and customer deposits meet the definition of financial instruments. The carrying amounts of cash and temporary investments, accounts receivable, accounts payable, customer deposits, and the term loan approximate fair value because of the short maturity of these items. Investments in debt securities and NDT are carried at estimated fair value.

Long-Term Debt, Financing Obligations, Capital Lease Obligations and Short-Term Borrowings Under the Term Loan and the RCF: The fair values of EPE's long-term debt, financing obligations, capital lease obligations including the current portion thereof, and short-term borrowings under the term loan and the RCF are based on estimated market prices for similar issues and are presented below (in thousands):

	December 31,			
	2024		2023	
	Carrying Amount	Estimated Fair Value	Carrying Amount	Estimated Fair Value
Pollution Control Bonds	\$ 159,835	\$ 147,932	\$ 159,835	\$ 150,514
Senior Notes	1,508,119	1,376,696	1,328,151	1,207,395
RGRT Senior Notes	110,000	101,465	110,000	99,865
RCF	435,393	435,259	401,532	401,532
Term Loan	—	—	150,000	150,000
Capitalized Operating Leases	3,499	3,499	4,015	4,015
Total	\$ 2,216,846	\$ 2,064,851	\$ 2,153,533	\$ 2,013,321

Treasury Rate Locks: EPE entered into treasury rate lock agreements in 2005 to hedge against potential movements in the treasury reference interest rate pending the issuance of the 6% Senior Notes. The treasury rate lock agreements met the criteria for hedge accounting and were designated as a cash flow hedge. In accordance with cash flow hedge accounting, EPE recorded the loss associated with the fair value of the cash flow hedge, net of tax, as a component of accumulated other comprehensive loss and amortizes the accumulated comprehensive loss to earnings as interest expense over the life of the 6% Senior Notes. As of December 31, 2024, the unamortized loss associated with the fair value of the cash flow hedge was \$12.8 million. In 2025, approximately \$0.9 million of this accumulated other comprehensive loss item will be reclassified to interest expense.

Contracts and Derivative Accounting: EPE uses commodity contracts to manage its exposure to price and availability risks for fuel purchases and power sales and purchases and these contracts generally have the characteristics of derivatives. EPE does not trade or use these instruments with the objective of earning financial gains on commodity price fluctuations. EPE has determined that all such contracts outstanding at December 31, 2024, except for certain natural gas commodity contracts with optionality features, that had the characteristics of derivatives met the "normal purchases and normal sales" exception provided in the FASB guidance for accounting for derivative instruments and hedging activities, and, as such, were not required to be accounted for as derivatives.

Marketable Securities: EPE's marketable securities, included in the NDT that are reflected in Other Special Funds in the Regulatory-Basis Balance Sheet, are reported at fair value, which was \$439.8 million and \$398.3 million at December 31, 2024 and 2023, respectively.

The investments in EPE's NDT are classified as equity securities and temporary cash and cash equivalents restricted solely for investment in the NDT. These investments are recorded at their estimated fair value in accordance with FASB guidance for certain investments in equity securities which requires entities to recognize changes in fair value for these securities in net income as reported in EPE's Regulatory-Basis Statement of Income.

EPE records changes in fair market value for equity securities held in the NDT in EPE's Regulatory-Basis Statement of Income. The unrealized gains and losses recognized during the years ended December 31, 2024 and 2023 and related effects on pre-tax income are as follows (in thousands):

	2024	2023
Net gains (losses) recognized on equity securities	\$ 34,704	\$ 45,482
Less: Net gains (losses) recognized on equity securities sold	17,038	321
Unrealized gains (losses) recognized on equity securities still held at reporting date	\$ 17,666	\$ 45,161

Fair Value Measurements: The fair value of the NDT and investments in debt securities at December 31, 2024 and 2023, and the level within the three levels of the fair value hierarchy, as defined by the FASB guidance and summarized in Note J of the Notes to the Financial Statements, are presented in the table below (in thousands):

Description of Securities	Fair Value as of December 31, 2024	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Trading Securities:				
Investments in Debt Securities	\$ 1,674	\$ —	\$ —	\$ 1,674
Equity Securities:				
Domestic (a)	368,062	368,062	—	—
International	67,429	67,429	—	—
Total Equity Securities	435,491	435,491	—	—
Cash and Cash Equivalents	4,352	4,352	—	—
Total	<u>\$ 439,843</u>	<u>\$ 439,843</u>	<u>\$ —</u>	<u>\$ —</u>

Description of Securities	Fair Value as of December 31, 2023	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Trading Securities:				
Investments in Debt Securities	\$ 1,654	\$ —	\$ —	\$ 1,654
Equity Securities:				
Domestic (a)	361,369	361,369	—	—
International	35,233	35,233	—	—
Total Equity Securities	396,602	396,602	—	—
Cash and Cash Equivalents	1,704	1,704	—	—
Total	<u>\$ 398,306</u>	<u>\$ 398,306</u>	<u>\$ —</u>	<u>\$ —</u>

(a) Includes \$191.5 million and \$184.4 million, as of December 31, 2024 and 2023, respectively, held in exchange traded funds with underlying investments in debt securities that meet the definition of equity securities with readily determinable fair values.

Below is a reconciliation of the beginning and ending balance of the fair value of the investment in debt securities classified as trading securities (in thousands):

	2024	2023
Balance at January 1	\$ 1,654	\$ 1,657
Net unrealized gains (losses) in fair value recognized in income (a)	20	(3)
Balance at December 31	<u>\$ 1,674</u>	<u>\$ 1,654</u>

(a) These amounts are reflected in EPE's Regulatory-Basis Statement of Income as other income.

There were no purchases, sales, issuances and settlements related to the assets in the Level 3 fair value measurement category during the year ended December 31, 2024 and 2023.

L. Supplemental Statements of Cash Flows Disclosures

	Years Ended December 31,	
	2024	2023
	(In thousands)	
Cash paid for:		
Interest on long-term debt and borrowing under the revolving credit facility	\$ 104,334	\$ 94,184
Interest on term loan	3,960	5,547
Income tax paid, net	34,165	57,421
Non-cash investing and financing activities:		
Changes in accrued plant additions	(28,994)	29,056

M. Equity Contributions and Dividends

Equity Contributions. For the years ended December 31, 2024 and 2023, Parent made equity contributions to EPE in the amount of \$365.0 million and of \$167.0 million, respectively.

Dividends. EPE's dividend policy is based on regulatory commitments and requires compliance with EPE debt covenants, and provides that no later than 45 days following the end of each quarter, EPE shall distribute to its sole shareholder, Parent, an amount equal to EPE's net income adjusted to exclude the impact of changes in fair value of EPE's equity securities and realized gains and losses from the sale of both equity and fixed income securities held in EPE's NDT for such calendar quarter, provided that if that adjusted amount for a quarter is below zero, no dividend shall be paid. For the years ended December 31, 2024 and 2023, EPE paid cash dividends to Parent of \$149.0 million and \$180.1 million, respectively.

N. Subsequent Events

\$150.0 million Term Loan. On January 16, 2025, EPE issued a \$150.0 million term loan with a maturity date of January 15, 2026.

Equity Contributions. On March 3, 2025, Parent made equity contributions to EPE in the amount of \$215.0 million.

Dividends. On February 4, 2025, EPE's Board of Directors declared a quarterly cash dividend to Parent in the amount of \$9.9 million, which was paid on February 14, 2025.

EPE has evaluated subsequent events through April 3, 2025, the date at which the financial statements were available to be issued, and determined there are no other items to disclose.

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission			Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
STATEMENTS OF ACCUMULATED COMPREHENSIVE INCOME, COMPREHENSIVE INCOME, AND HEDGING ACTIVITIES										
1. Report in columns (b),(c),(d) and (e) the amounts of accumulated other comprehensive income items, on a net-of-tax basis, where appropriate. 2. Report in columns (f) and (g) the amounts of other categories of other cash flow hedges. 3. For each category of hedges that have been accounted for as "fair value hedges", report the accounts affected and the related amounts in a footnote. 4. Report data on a year-to-date basis.										
Line No.	Item (a)	Unrealized Gains and Losses on Available-For-Sale Securities (b)	Minimum Pension Liability Adjustment (net amount) (c)	Foreign Currency Hedges (d)	Other Adjustments (e)	Other Cash Flow Hedges Interest Rate Swaps (f)	Other Cash Flow Hedges [Specify] (g)	Totals for each category of items recorded in Account 219 (h)	Net Income (Carried Forward from Page 116, Line 78) (i)	Total Comprehensive Income (j)
1	Balance of Account 219 at Beginning of Preceding Year	267,219			(9,837,620)		(8,856,437)	(18,426,838)		
2	Preceding Quarter/Year to Date Reclassifications from Account 219 to Net Income				(7,185,276)		619,434	(6,565,842)		
3	Preceding Quarter/Year to Date Changes in Fair Value	269,310			344,145			613,455		
4	Total (lines 2 and 3)	269,310			(6,841,131)		619,434	(5,952,387)	208,595,442	202,643,055
5	Balance of Account 219 at End of Preceding Quarter/Year	536,529			(16,678,751)		(8,237,003)	(24,379,225)		
6	Balance of Account 219 at Beginning of Current Year	536,529			(16,678,751)		(8,237,003)	(24,379,225)		
7	Current Quarter/Year to Date Reclassifications from Account 219 to Net Income				(521,002)		687,073	166,071		
8	Current Quarter/Year to Date Changes in Fair Value	105,346			1,328,090			1,433,436		
9	Total (lines 7 and 8)	105,346			807,088		687,073	1,599,507	172,030,534	173,630,041
10	Balance of Account 219 at End of Current Quarter/Year	641,875			(15,871,663)		(7,549,930)	(22,779,718)		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedOtherComprehensiveIncomeLossOtherAdjustmentsToComprehensiveIncomeLossBalance

In accordance with the FERC Guidance Letter AI07-1-000 related to FASB guidance for employers' accounting for defined benefit pension and other postretirement plans, this amount includes reclassification adjustments of accumulated other comprehensive income as a result of gains or losses, prior service costs or credits and transition assets or obligations related to pension and other postretirement benefit plans.

(b) Concept: AccumulatedOtherComprehensiveIncomeLossOtherCashFlowHedgesBalance

During the first quarter of 2005, EPE entered into treasury rate lock agreements to hedge against potential movements in the treasury reference interest rate pending the issuance of 6% Senior Notes. These treasury rate locks were terminated on May 11, 2005. The treasury rate lock agreements met the criteria for hedge accounting and were designated as a cash flow hedge. In accordance with cash flow hedge accounting, EPE recorded the loss associated with the fair value of the cash flow hedge of approximately \$14.5 million, net of tax, as a component of accumulated other comprehensive income. Beginning in May 2005, and through May 2035, EPE will recognize in earnings (as additional interest expense) the accumulated other comprehensive income associated with the cash flow hedge. During the next twelve-month period, approximately \$0.9 million pre-tax of this accumulated other comprehensive income item will be reclassified to interest expense.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
SUMMARY OF UTILITY PLANT AND ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION								
Report in Column (c) the amount for electric function, in column (d) the amount for gas function, in column (e), (f), and (g) report other (specify) and in column (h) common function.								
Line No.	Classification (a)	Total Company For the Current Year/Quarter Ended (b)	Electric (c)	Gas (d)	Other (Specify) (e)	Other (Specify) (f)	Other (Specify) (g)	Common (h)
1	UTILITY PLANT							
2	In Service							
3	Plant in Service (Classified)	5,237,652,474	5,237,652,474					
4	Property Under Capital Leases	3,243,427	3,243,427					
5	Plant Purchased or Sold							
6	Completed Construction not Classified	1,679,949,640	1,679,949,640					
7	Experimental Plant Unclassified							
8	Total (3 thru 7)	6,920,845,541	6,920,845,541					
9	Leased to Others							
10	Held for Future Use	3,696,563	3,696,563					
11	Construction Work in Progress	558,815,158	558,815,158					
12	Acquisition Adjustments							
13	Total Utility Plant (8 thru 12)	7,483,357,262	7,483,357,262					
14	Accumulated Provisions for Depreciation, Amortization, & Depletion	2,820,149,148	2,820,149,148					
15	Net Utility Plant (13 less 14)	4,663,208,114	4,663,208,114					
16	DETAIL OF ACCUMULATED PROVISIONS FOR DEPRECIATION, AMORTIZATION AND DEPLETION							
17	In Service:							
18	Depreciation	2,741,902,690	2,741,902,690					
19	Amortization and Depletion of Producing Natural Gas Land and Land Rights							
20	Amortization of Underground Storage Land and Land Rights							
21	Amortization of Other Utility Plant	78,246,458	78,246,458					
22	Total in Service (18 thru 21)	2,820,149,148	2,820,149,148					
23	Leased to Others							
24	Depreciation							
25	Amortization and Depletion							
26	Total Leased to Others (24 & 25)							
27	Held for Future Use							
28	Depreciation							
29	Amortization							

30	Total Held for Future Use (28 & 29)							
31	Abandonment of Leases (Natural Gas)							
32	Amortization of Plant Acquisition Adjustment							
33	Total Accum Prov (equals 14) (22,26,30,31,32)	2,820,149,148	2,820,149,148					

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
NUCLEAR FUEL MATERIALS (Account 120.1 through 120.6 and 157)							
1. Report below the costs incurred for nuclear fuel materials in process of fabrication, on hand, in reactor, and in cooling; owned by the respondent. 2. If the nuclear fuel stock is obtained under leasing arrangements, attach a statement showing the amount of nuclear fuel leased, the quantity used and quantity on hand, and the costs incurred under such leasing arrangements.							
Line No.	Description of item (a)	Balance Beginning of Year (b)	Changes during Year Additions (c)	Changes during Year Amortization (d)	Changes during Year Other Reductions (Explain in a footnote) (e)	Balance End of Year (f)	
1	Nuclear Fuel in process of Refinement, Conv, Enrichment & Fab (120.1)						
2	Fabrication						
3	Nuclear Materials						
4	Allowance for Funds Used during Construction						
5	(Other Overhead Construction Costs, provide details in footnote)						
6	SUBTOTAL (Total 2 thru 5)					0	
7	Nuclear Fuel Materials and Assemblies						
8	In Stock (120.2)						
9	In Reactor (120.3)						
10	SUBTOTAL (Total 8 & 9)						
11	Spent Nuclear Fuel (120.4)						
12	Nuclear Fuel Under Capital Leases (120.6)	177,911,554	¹² 34,301,103		¹² 32,827,253	179,385,404	
13	(Less) Accum Prov for Amortization of Nuclear Fuel Assem (120.5)	62,262,588	¹³ (2,072,215)	(33,720,348)	¹³ 32,827,253	61,083,468	
14	TOTAL Nuclear Fuel Stock (Total 6, 10, 11, 12, less 13)	115,648,966				¹⁴ 118,301,936	
15	Estimated Net Salvage Value of Nuclear Materials in Line 9						
16	Estimated Net Salvage Value of Nuclear Materials in Line 11						
17	Est Net Salvage Value of Nuclear Materials in Chemical Processing						
18	Nuclear Materials held for Sale (157)						
19	Uranium						
20	Plutonium						
21	Other (Provide details in footnote)						
22	TOTAL Nuclear Materials held for Sale (Total 19, 20, and 21)	0				0	

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: NuclearFuelUnderCapitalLeasesAdditions			
During 2024, EPE capitalized approximately \$4.7 million of costs, including interest on RGRT borrowings, accrued interest on the RGRT Senior Notes and other fees, in connection with the financing of nuclear fuel through the RGRT. Information on quantities of nuclear fuel materials is not available.			
(b) Concept: AccumulatedProvisionForAmortizationOfNuclearFuelAssembliesAdditions			
Dry cask storage costs allocated to Palo Verde Units 1, 2 and 3.			
(c) Concept: NuclearFuelUnderCapitalLeasesOtherReductions			
Retirement of fully amortized nuclear fuel in connection with the 2024 reloads for Palo Verde Units 2 and 3.			
(d) Concept: AccumulatedProvisionForAmortizationOfNuclearFuelAssembliesOtherReductions			
Retirement of fully amortized nuclear fuel in connection with the 2024 reloads for Palo Verde Units 2 and 3.			
(e) Concept: NuclearFuelNet			
All of EPE's nuclear fuel financing is accomplished through the RGRT that has amounts borrowed through the issuance of senior notes and borrowings under a revolving credit facility. The assets and liabilities of the RGRT are reported on EPE's regulatory basis balance sheet. The total amount borrowed for nuclear fuel by the RGRT at December 31, 2024 was \$127.4 million, of which \$16.2 million had been borrowed under the revolving credit facility, accrued interest of \$1.2 million, and \$110.0 million was borrowed through senior notes.			

FERC FORM No. 1 (ED. 12-89)

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
ELECTRIC PLANT IN SERVICE (Account 101, 102, 103 and 106)							
1. Report below the original cost of electric plant in service according to the prescribed accounts. 2. In addition to Account 101, Electric Plant in Service (Classified), this page and the next include Account 102, Electric Plant Purchased or Sold; Account 103, Experimental Electric Plant Unclassified; and Account 106, Completed Construction Not Classified-Electric. 3. Include in column (c) or (d), as appropriate, corrections of additions and retirements for the current or preceding year. 4. For revisions to the amount of initial asset retirement costs capitalized, included by primary plant account, increases in column (c) additions and reductions in column (e) adjustments. 5. Enclose in parentheses credit adjustments of plant accounts to indicate the negative effect of such accounts. 6. Classify Account 106 according to prescribed accounts, on an estimated basis if necessary, and include the entries in column (c). Also to be included in column (c) are entries for reversals of tentative distributions of the prior year reported in column (b). Likewise, if the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, include in column (d) a tentative distribution of such retirements, on an estimated basis, with appropriate contra entry to the account for accumulated depreciation provision. Include also in column (d) distributions of these tentative classifications in columns (c) and (d), including the reversals of the prior years tentative account distributions of these amounts. Careful observance of the above instructions and the texts of Accounts 101 and 106 will avoid serious omissions of the reported amount of respondent's plant actually in service at end of year. 7. Show in column (f) reclassifications or transfers within utility plant accounts. Include also in column (f) the additions or reductions of primary account classifications arising from distribution of amounts initially recorded in Account 102, include in column (e) the amounts with respect to accumulated provision for depreciation, acquisition adjustments, etc., and show in column (f) only the offset to the debits or credits distributed in column (f) to primary account classifications. 8. For Account 399, state the nature and use of plant included in this account and if substantial in amount submit a supplementary statement showing subaccount classification of such plant conforming to the requirement of these pages. 9. For each amount comprising the reported balance and changes in Account 102, state the property purchased or sold, name of vendor or purchase, and date of transaction. If proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts, give also date.							
Line No.	Account (a)	Balance Beginning of Year (b)	Additions (c)	Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)
1	1. INTANGIBLE PLANT						
2	(301) Organization						
3	(302) Franchise and Consents						
4	(303) Miscellaneous Intangible Plant	301,733,173	44,620,533	69,269,265		(19,416,649)	257,667,792
5	TOTAL Intangible Plant (Enter Total of lines 2, 3, and 4)	301,733,173	44,620,533	69,269,265		(19,416,649)	257,667,792
6	2. PRODUCTION PLANT						
7	A. Steam Production Plant						
8	(310) Land and Land Rights	282,846					282,846
9	(311) Structures and Improvements	82,968,999	2,743,065	7,449			85,704,615
10	(312) Boiler Plant Equipment	216,811,697	9,178,273				225,989,970
11	(313) Engines and Engine-Driven Generators	82,413,535	48,467,855				130,881,390
12	(314) Turbogenerator Units	190,034,411	26,629,141				216,663,552
13	(315) Accessory Electric Equipment	48,783,365	1,033,633				49,816,998
14	(316) Misc. Power Plant Equipment	56,960,395	529,773	11,580,390			45,909,778
15	(317) Asset Retirement Costs for Steam Production	1,371,646					1,371,646
16	TOTAL Steam Production Plant (Enter Total of lines 8 thru 15)	679,626,894	88,581,740	11,587,839			756,620,795
17	B. Nuclear Production Plant						
18	(320) Land and Land Rights	2,348,107					2,348,107
19	(321) Structures and Improvements	572,234,891	2,734,722	2,020,774		68,038	573,016,877
20	(322) Reactor Plant Equipment	832,821,453	17,053,898	1,223,527		(68,038)	848,583,786
21	(323) Turbogenerator Units	283,430,381	3,005,105	2,438,008			283,997,478
22	(324) Accessory Electric Equipment	188,550,095	372,969	275,122			188,647,942
23	(325) Misc. Power Plant Equipment	157,085,459	6,416,166	495,468			163,006,157
24	(326) Asset Retirement Costs for Nuclear Production	(34,759,475)					(34,759,475)
25	TOTAL Nuclear Production Plant (Enter Total of lines 18 thru 24)	2,001,710,911	29,582,860	6,452,899			2,024,840,872

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

26	C. Hydraulic Production Plant					
27	(330) Land and Land Rights					
28	(331) Structures and Improvements					
29	(332) Reservoirs, Dams, and Waterways					
30	(333) Water Wheels, Turbines, and Generators					
31	(334) Accessory Electric Equipment					
32	(335) Misc. Power Plant Equipment					
33	(336) Roads, Railroads, and Bridges					
34	(337) Asset Retirement Costs for Hydraulic Production					
35	TOTAL Hydraulic Production Plant (Enter Total of lines 27 thru 34)					
36	D. Other Production Plant					
37	(340) Land and Land Rights	2,753,322				2,753,322
38	(341) Structures and Improvements	63,794,136	708,468			64,502,604
39	(342) Fuel Holders, Products, and Accessories	37,789,962	351,627			38,141,589
40	(343) Prime Movers	561,730,299	25,644,302			587,374,601
41	(344) Generators	81,162,257	128,328			81,290,585
42	(345) Accessory Electric Equipment	66,284,518	1,442,113	898,570		66,828,061
43	(346) Misc. Power Plant Equipment	10,618,468	213,835	178,896		10,653,407
44	(347) Asset Retirement Costs for Other Production	199,966				199,966
44.1	(348) Energy Storage Equipment - Production					
45	TOTAL Other Prod. Plant (Enter Total of lines 37 thru 44)	824,332,928	28,488,673	1,077,466		851,744,135
46	TOTAL Prod. Plant (Enter Total of lines 16, 25, 35, and 45)	3,505,670,733	146,653,273	19,118,204		3,633,205,802
47	3. Transmission Plant					
48	(350) Land and Land Rights	43,336,043	285,565	14,592		43,607,016
48.1	(351) Energy Storage Equipment - Transmission					
49	(352) Structures and Improvements	34,472,561	1,427,576	50,545		35,849,592
50	(353) Station Equipment	261,708,471	7,930,487	121,629		269,517,329
51	(354) Towers and Fixtures	29,859,153				29,859,153
52	(355) Poles and Fixtures	260,597,375	13,585,547	7,629		274,175,293
53	(356) Overhead Conductors and Devices	95,752,826	168,256	14,569		95,906,513
54	(357) Underground Conduit					
55	(358) Underground Conductors and Devices					
56	(359) Roads and Trails	3,815,914		2,499		3,813,415
57	(359.1) Asset Retirement Costs for Transmission Plant					
58	TOTAL Transmission Plant (Enter Total of lines 48 thru 57)	729,542,343	23,397,431	211,463		752,728,311
59	4. Distribution Plant					
60	(360) Land and Land Rights	12,021,441	150,121			12,171,562
61	(361) Structures and Improvements	35,864,749	493,505		(402,252)	35,956,002

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

62	(362) Station Equipment	405,223,294	20,749,120	46,881		402,252	426,327,785
63	(363) Energy Storage Equipment – Distribution	2,162,780					2,162,780
64	(364) Poles, Towers, and Fixtures	230,440,876	23,644,691	784,508	(549,764)		252,751,295
65	(365) Overhead Conductors and Devices	167,968,674	25,826,871	501,511	(27,238)		193,266,796
66	(366) Underground Conduit	179,366,566	12,828,778	4			192,195,340
67	(367) Underground Conductors and Devices	208,730,103	21,836,530	354,297	(184,524)		230,027,812
68	(368) Line Transformers	339,935,579	32,752,855	1,366,021	(1,254,509)		370,067,904
69	(369) Services	68,399,815	4,020,041				72,419,856
70	(370) Meters	54,512,959	64,290,877			21,086,218	139,890,054
71	(371) Installations on Customer Premises	18,035,024	1,294,287	326,532	(48,405)		18,954,374
72	(372) Leased Property on Customer Premises						
73	(373) Street Lighting and Signal Systems	11,972,862	169,232	8,378	(35,480)		12,098,236
74	(374) Asset Retirement Costs for Distribution Plant						
75	TOTAL Distribution Plant (Enter Total of lines 60 thru 74)	1,734,634,722	208,056,908	3,388,132	(2,099,920)	21,086,218	1,958,289,796
76	5. REGIONAL TRANSMISSION AND MARKET OPERATION PLANT						
77	(380) Land and Land Rights						
78	(381) Structures and Improvements						
79	(382) Computer Hardware						
80	(383) Computer Software						
81	(384) Communication Equipment						
82	(385) Miscellaneous Regional Transmission and Market Operation Plant						
83	(386) Asset Retirement Costs for Regional Transmission and Market Oper						
84	TOTAL Transmission and Market Operation Plant (Total lines 77 thru 83)						
85	6. General Plant						
86	(389) Land and Land Rights	1,685,156		1,596			1,683,560
87	(390) Structures and Improvements	140,900,906	4,111,496	488,685			144,523,717
88	(391) Office Furniture and Equipment	44,901,070	4,039,227	15,854,347			33,085,950
89	(392) Transportation Equipment	64,261,144	3,475,986	8,670,674			59,066,456
90	(393) Stores Equipment	244,959		23,571			221,388
91	(394) Tools, Shop and Garage Equipment	10,104,452	1,088,455				11,192,907
92	(395) Laboratory Equipment	6,179,982	421,897	438,021			6,163,858
93	(396) Power Operated Equipment	11,091,161	106,872	219,485			10,978,548
94	(397) Communication Equipment	44,866,653	4,137,997	6,905,690		(1,669,568)	40,429,392
95	(398) Miscellaneous Equipment	7,321,704	1,488,900	533,366			8,277,238
96	SUBTOTAL (Enter Total of lines 86 thru 95)	331,557,187	18,870,830	33,135,435		(1,669,568)	315,623,014
97	(399) Other Tangible Property						
98	(399.1) Asset Retirement Costs for General Plant	87,400					87,400

99	TOTAL General Plant (Enter Total of lines 96, 97, and 98)	331,644,587	18,870,830	33,135,435		(1,669,568)	315,710,414
100	TOTAL (Accounts 101 and 106)	6,603,225,558	441,598,975	125,122,499	(2,099,920)		6,917,602,114
101	(102) Electric Plant Purchased (See Instr. 8)						
102	(Less) (102) Electric Plant Sold (See Instr. 8)						
103	(103) Experimental Plant Unclassified						
104	TOTAL Electric Plant in Service (Enter Total of lines 100 thru 103)	6,603,225,558	441,598,975	125,122,499	(2,099,920)		6,917,602,114 ^(a)

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: ElectricPlantInService

Total Electric Plant in Service excludes Property Under Capital Lease of \$3,243,427 and Property Held for Future Use of \$3,696,563.

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
ELECTRIC PLANT LEASED TO OTHERS (Account 104)								
Line No.	Name of Lessee (a)	* (Designation of Associated Company) (b)	Description of Property Leased (c)	Commission Authorization (d)	Expiration Date of Lease (e)	Balance at End of Year (f)		
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47	TOTAL					

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
ELECTRIC PLANT HELD FOR FUTURE USE (Account 105)					
1. Report separately each property held for future use at end of the year having an original cost of \$250,000 or more. Group other items of property held for future use. 2. For property having an original cost of \$250,000 or more previously used in utility operations, now held for future use, give in column (a), in addition to other required information, the date that utility use of such property was discontinued, and the date the original cost was transferred to Account 105.					
Line No.	Description and Location of Property (a)	Date Originally Included in This Account (b)	Date Expected to be used in Utility Service (c)	Balance at End of Year (d)	
1	Land and Rights:				
2	^(a) Land & Rights:				
3	Afton Land Purchase, Afton Road, NM	11/30/2022	12/31/2027	1,358,090	
4	CE2 New Substation (Dist), El Paso County, TX	09/30/2023	06/30/2028	904,242	
5	New Vado Transmission Substation, Vado, NM	12/31/2021	05/31/2026	813,772	
6	^(b) Other Plant Held for Future Use			620,460	
21	Other Property:				
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47	TOTAL			3,696,564

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: ElectricPlantHeldForFutureUseDescription
Las Cruces Service Center, NM, valued at \$4,581,423, has been transferred to account 121 - Non-Utility Property due to the absence of any definite future plans.
(b) Concept: ElectricPlantHeldForFutureUseDescription
Other Plant Held for Use includes Leaseberg Station, CE-3 Substation, E-2 Substation, Verde Substation, and Mirage Sub Land Acquisition which do not exceed the threshold of \$250,000 each.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
CONSTRUCTION WORK IN PROGRESS - - ELECTRIC (Account 107)				
1. Report below descriptions and balances at end of year of projects in process of construction (107). 2. Show items relating to "research, development, and demonstration" projects last, under a caption Research, Development, and Demonstrating (see Account 107 of the Uniform System of Accounts). 3. Minor projects (5% of the Balance End of the Year for Account 107 or \$1,000,000, whichever is less) may be grouped.				
Line No.	Description of Project (a)	Construction work in progress - Electric (Account 107) (b)		
1	2025 UTILITY SCALE SOLAR 100MW	120,396,488		
2	TEXAS BUSINESS SOLAR 50MW	61,783,017		
3	GEN-PV BLANKET	46,376,060		
4	NW ZERO LIQD DISCHRG CLARIFIER INS	41,990,514		
5	E-3 NEW DISTRIBUTION SUBSTATION	16,996,580		
6	TEXAS COMMUNITY SOLAR EXPANSION	16,157,251		
7	ENTR RES PLNG REPL & POWEPLAN UPGR	14,900,190		
8	NEWMAN RENEWABLES - 100MW BESS	13,923,740		
9	NEW E2-FELIPE 115KV TRANS LINE	13,845,720		
10	NEWMAN RENEWABLES - 100MW SOLAR	12,541,932		
11	TX COMMERCIAL CONSTRUCTION	9,629,137		
12	FAR EAST SUBSTATION (FE-5)	8,995,040		
13	AFTON NORTH SUBSTATION	8,034,227		
14	TRNSPRTN CAPITAL BLNKT - SHRD SRVCS	7,719,730		
15	TRANSMOUNTAIN (NW-3) GTWYS/FEDER	7,693,339		
16	MPS U3 PARTIAL HOT SECT REPL	7,430,736		
17	RIO GRANDE - SUNSET 5500/	6,160,575		
18	IMPLEMENT ENTPRS ASSET MGMT FOR TSR	5,666,596		
19	TX DISTRIBUTION DAMAGE	4,975,717		
20	FELINA INTERCONNECTION	4,700,880		
21	NW DEMINERALIZED WTR TRTMNT SYS REP	4,213,703		
22	NEW E2-HORIZON 115KV TRANS LINE	4,187,752		
23	MPS3 INTRMEDT PRESS TURB REPL	4,040,520		
24	ALAMO VOLTAGE REGULATOR REPLACEMENT	4,034,902		
25	IDENTIFIED SUBSTATION XFMR RPLC-TX	3,927,246		
26	HIGH VOLTAGE EQUIPMENT AT 115KV	3,853,462		
27	TX RESIDENTIAL CONSTRUCTION	3,601,253		
28	GEN-NEWMAN BLANKET	3,577,870		
29	AFTON NORTH TO AIRPORT 115KV LINE	3,401,103		
30	RIO GRANDE SUBS UPGRADES	3,400,963		
31	TX DISTRIBUTION BETTERMENT	3,344,957		

32	EASTLAKE SUBSTATION	3,209,695
33	ADVANCED PATTERN RECOGNITION	3,084,436
34	NETWORK SYSTEM UPGRADE BY EATON	2,774,888
35	VISCOUNT SUBSTATION UPGRADES	2,703,669
36	MONTOYA SUBSTATION UPGRADES	2,702,446
37	STN-STORM SEWER IMPROVEMENTS	2,486,066
38	NW U5 GT3 SPARE PARTS	2,432,838
39	EASTSIDE OPERTNS CENTER EXPANSION	2,259,390
40	FREEPORT MCMORAN DEDICATED DISTRIBU	2,192,441
41	SOCORRO T2 XFMR ADDITION	2,083,351
42	DYER SUBSTATION EXPANSION	1,793,090
43	WS2 NEW SUBSTATION	1,587,286
44	RELAY UPGRADES TRANS SUBS BLANKET	1,443,005
45	NM RESIDENTIAL CONSTRUCTION	1,410,036
46	SUNSET SUBST BUS UPGRADE (RG-SUNSET	1,403,297
47	COPPER GRADING DRAINAGE IMPROV	1,390,376
48	DURAZNO T2 XFMR UPGRADE	1,357,609
49	TX LIGHTING	1,269,066
50	MCCOMBS SUBSTATION	1,232,729
51	EOC - EV INFRASTRUCTURE	1,230,934
52	NW ZEOLITE POND LINER REPLACEMENT	1,229,123
53	GEN-RG BLANKET	1,226,026
54	NW U5 HRSG BYPASS VALVE REPLACEMENT	1,113,150
55	LANE AND WRANGLER SUB UPGRADES	1,083,721
56	NW U5 HRSG 4 BYPASS VALVE REPLACMNT	1,078,588
57	LANE TO WRANGLER RECONDUCTOR	1,044,245
58	COPPER INLET AIR COOLER REPLACEMENT	1,026,213
59	MINOR PROJECTS	39,466,244
43	Total	558,815,158

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)							
1. Explain in a footnote any important adjustments during year. 2. Explain in a footnote any difference between the amount for book cost of plant retired, Line 12, column (c), and that reported for electric plant in service, page 204, column (d), excluding retirements of non-depreciable property. 3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications. 4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.							
Line No.	Item (a)	Total (c + d + e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Leased To Others (e)		
Section A. Balances and Changes During Year							
1	Balance Beginning of Year	2,653,010,296	2,653,010,296				
2	Depreciation Provisions for Year, Charged to						
3	(403) Depreciation Expense	148,057,400	148,057,400				
4	(403.1) Depreciation Expense for Asset Retirement Costs	(1,504,017)	(1,504,017)				
5	(413) Exp. of Elec. Plt. Leas. to Others						
6	Transportation Expenses-Clearing	2,398,353	2,398,353				
7	Other Clearing Accounts						
8	Other Accounts (Specify, details in footnote):						
9.1	Other Accounts (Specify, details in footnote):						
10	TOTAL Deprec. Prov for Year (Enter Total of lines 3 thru 9)	148,951,736	148,951,736				
11	Net Charges for Plant Retired:						
12	Book Cost of Plant Retired	(56,920,389)	(56,920,389)				
13	Cost of Removal	(8,635,425)	(8,635,425)				
14	Salvage (Credit)	2,206,397	2,206,397				
15	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 12 thru 14)	(63,349,417)	(63,349,417)				
16	Other Debit or Cr. Items (Describe, details in footnote):						
17.1	Other Debit or Cr. Items (Describe, details in footnote):	3,290,075	3,290,075				
18	Book Cost or Asset Retirement Costs Retired						
19	Balance End of Year (Enter Totals of lines 1, 10, 15, 16, and 18)	2,741,902,690	2,741,902,690				
Section B. Balances at End of Year According to Functional Classification							
20	Steam Production	306,454,275	306,454,275				
21	Nuclear Production	1,385,063,251	1,385,063,251				
22	Hydraulic Production-Conventional						
23	Hydraulic Production-Pumped Storage						
24	Other Production	139,293,381	139,293,381				
25	Transmission	284,381,952	284,381,952				
26	Distribution	512,589,707	512,589,707				
27	Regional Transmission and Market Operation						
28	General	114,120,124	114,120,124				

29	TOTAL (Enter Total of lines 20 thru 28)	2,741,902,690	2,741,902,690		
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FOOTNOTE DATA
(a) Concept: OtherAdjustmentsToAccumulatedDepreciation
Smart Meters' reserve was transferred between accounts 108 and 111.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
INVESTMENTS IN SUBSIDIARY COMPANIES (Account 123.1)								
1. Report below investments in Account 123.1, Investments in Subsidiary Companies. 2. Provide a subheading for each company and list thereunder the information called for below: Sub-TOTAL by company and give a TOTAL in columns (e), (f), (g) and (h). (a) Investment in Securities - List and describe each security owned. For bonds give also principal amount, date of issue, maturity, and interest rate. (b) Investment Advances - Report separately the amounts of loans or investment advances which are subject to repayment, but which are not subject to current settlement. With respect to each advance show whether the advance is a note or open account. List each note giving date of issuance, maturity date, and specifying whether note is a renewal. 3. Report separately the equity in undistributed subsidiary earnings since acquisition. The TOTAL in column (e) should equal the amount entered for Account 418.1. 4. For any securities, notes, or accounts that were pledged designate such securities, notes, or accounts in a footnote, and state the name of pledgee and purpose of the pledge. 5. If Commission approval was required for any advance made or security acquired, designate such fact in a footnote and give name of Commission, date of authorization, and case or docket number. 6. Report column (f) interest and dividend revenues from investments, including such revenues from securities disposed of during the year. 7. In column (h) report for each investment disposed of during the year, the gain or loss represented by the difference between cost of the investment (or the other amount at which carried in the books of account if different from cost) and the selling price thereof, not including interest adjustment includible in column (f). 8. Report on Line 42, column (a) the TOTAL cost of Account 123.1.								
Line No.	Description of Investment (a)	Date Acquired (b)	Date of Maturity (c)	Amount of Investment at Beginning of Year (d)	Equity in Subsidiary Earnings of Year (e)	Revenues for Year (f)	Amount of Investment at End of Year (g)	Gain or Loss from Investment Disposed of (h)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
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28								
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30								
31								
32								
33								
34								
35								
36								
37								
38								
39								
40								
41								
42	Total Cost of Account 123.1 \$		Total				0	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
MATERIALS AND SUPPLIES					
1. For Account 154, report the amount of plant materials and operating supplies under the primary functional classifications as indicated in column (a); estimates of amounts by function are acceptable. In column (d), designate the department or departments which use the class of material. 2. Give an explanation of important inventory adjustments during the year (in a footnote) showing general classes of material and supplies and the various accounts (operating expenses, clearing accounts, plant, etc.) affected debited or credited. Show separately debit or credits to stores expense clearing, if applicable.					
Line No.	Account (a)	Balance Beginning of Year (b)	Balance End of Year (c)	Department or Departments which Use Material (d)	
1	Fuel Stock (Account 151)	2,185,538	1,762,110	Production	
2	Fuel Stock Expenses Undistributed (Account 152)	0	0		
3	Residuals and Extracted Products (Account 153)	0	0		
4	Plant Materials and Operating Supplies (Account 154)				
5	Assigned to - Construction (Estimated)	0	14,656,677		
6	Assigned to - Operations and Maintenance				
7	Production Plant (Estimated)	21,357,738	9,390,757	Production	
8	Transmission Plant (Estimated)	13,353,045	3,014,895	Transmission	
9	Distribution Plant (Estimated)	33,585,630	41,724,905	Distribution	
10	Regional Transmission and Market Operation Plant (Estimated)	0	0		
11	Assigned to - Other (provide details in footnote)	29,670,905	39,127,259		
12	TOTAL Account 154 (Enter Total of lines 5 thru 11)	97,967,318	107,914,493		
13	Merchandise (Account 155)	0	0		
14	Other Materials and Supplies (Account 156)	0	0		
15	Nuclear Materials Held for Sale (Account 157) (Not applic to Gas Util)	0	0		
16	Stores Expense Undistributed (Account 163)	62,497	16,785		
17					
18					
19					
20	TOTAL Materials and Supplies	100,215,353	109,693,388		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: PlantMaterialsAndOperatingSuppliesConstruction			
	Balance at Beginning of Year	Balance at End of Year	
Production	\$ —	\$ —	5,561,159
Transmission	—	—	3,371,035
Distribution	—	—	5,724,483
Other	—	—	—
Total	\$ —	\$ —	14,656,677
(b) Concept: PlantMaterialsAndOperatingSuppliesOther			
	Balance at Beginning of Year	Balance at End of Year	
Assigned to Operating and Maintenance:			
Production	\$ —	25,159,686 \$	35,172,103
Transmission	—	59,723	38,565
Distribution	—	1,574,734	2,177,888
Other	—	208,425	254,129
Total O&M	\$ —	27,002,568 \$	37,642,685
Assigned to Other:			
Generation	—	—	(3,683)
Distribution	—	850,540	581,911
Administrative and General	—	(497,291)	260,926
General Plant	—	2,315,087	645,420
Total Other	\$ —	2,668,336 \$	1,484,574
Total	\$ —	29,670,904 \$	39,127,259
(c) Concept: StoresExpenseUndistributed			
Account 163 total activity for 2024 was \$(45,712):			
	Balance at Beginning of Year	Balance at End of Year	2024 Activity
\$	62,497 \$	16,785 \$	(45,712)
Debits and Credits to Account 163 for 2023 and 2024 were as follow:			
2023			
	Debits	Credits	Activity
\$	2,612,826 \$	(2,585,338) \$	27,488
2024			
	Debits	Credits	Activity
\$	3,789,442 \$	(3,835,154) \$	(45,712)
Credits to Stores Expense Undistributed (Account 163) were debited as follows:			
CWIP	2023	2024	
Production	\$ —	\$ —	—
Transmission	25,777	65,550	
Distribution	—	279,541	
General	—	—	
Total	\$ 25,777	\$ 345,091	
Plant			
Production	\$ 795,825	(162,541)	
Transmission	46,768	54,744	
Distribution	1,394,628	2,231,389	
General	(3,821)	4,017	
Total	\$ 2,233,400	\$ 2,127,609	
Operation and Maintenance			
Production	\$ 227,732	1,205,389	
Transmission	1,434	1,796	
Distribution	81,044	127,103	
Administrative and General	1,703	1,218	
Total	\$ 311,913	\$ 1,335,506	
Other			
Other	\$ 14,248	26,948	
Total	\$ 14,248	\$ 26,948	

Total Debits	\$	2,585,338	\$	3,835,154
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26													
27													
28	Total												
29	Balance-End of Year	17,087		365		359	359	9,693		27,863			
30													
31	Sales:												
32	Net Sales Proceeds(Assoc. Co.)												
33	Net Sales Proceeds (Other)												
34	Gains												
35	Losses												
	Allowances Withheld (Acct 158.2)												
36	Balance-Beginning of Year												
37	Add: Withheld by EPA												
38	Deduct: Returned by EPA												
39	Cost of Sales												
40	Balance-End of Year												
41													
42	Sales												
43	Net Sales Proceeds (Assoc. Co.)												
44	Net Sales Proceeds (Other)												
45	Gains												
46	Losses												

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AllowanceInventoryNumber
The Balance-Beginning of the Year 2024 reflects allowances from the Acid Rain Program ("ARP") accounts for the Newman, Montana, and Rio Grande Generating Stations as well as the TX SO2 program applicable to only Newman Units 2, 3, and 4 (GT1 & GT2).
(b) Concept: AllowancesIssuedLessWithheldAllowancesNumber
Represents Texas SO2 program allowances allocated for 2024 as well as the ARP allowances issued in prior years.
(c) Concept: AllowanceInventoryNumber
Represents allowances allocated to EPE by the EPA based on our current electric generation and the current regulatory framework.
(d) Concept: AllowanceInventoryNumber
Represents allowances allocated to EPE by the EPA based on our current electric generation and the current regulatory framework.
(e) Concept: AllowanceInventoryNumber
Represents allowances allocated to EPE by the EPA based on our current electric generation and the current regulatory framework.
(f) Concept: AllowanceInventoryNumber
Represents allowances allocated to EPE by the EPA based on our current electric generation and the current regulatory framework. Allowances for future years include allowances for each year beginning in 2028 through 2054.
(g) Concept: AllowanceInventoryNumber
Represents allowances banked by EPE through December 31, 2024. EPE has not purchased any allowances, therefore, there is no amount in column (m). At December 31, 2024, SO2 allowances were trading at approximately \$0.40 per ton (allowance) under the ARP.

[illegible]

26														
27														
28	Total													
29	Balance-End of Year	(652)	131,671	520								(132)	131,671	
30														
31	Sales:													
32	Net Sales Proceeds(Assoc. Co.)													
33	Net Sales Proceeds (Other)													
34	Gains													
35	Losses													
	Allowances Withheld (Acct 158.2)													
36	Balance-Beginning of Year													
37	Add: Withheld by EPA													
38	Deduct: Returned by EPA													
39	Cost of Sales													
40	Balance-End of Year													
41														
42	Sales													
43	Net Sales Proceeds (Assoc. Co.)													
44	Net Sales Proceeds (Other)													
45	Gains													
46	Losses													

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AllowanceInventoryNumber
All entries to this form correspond to EPE's allowances under CSAPR NOx Ozone Season Group 2. Effective September 29, 2017 for the 2017 control period and subsequent years, the Company is no longer a participant in CSAPR NOx annual or Ozone Season Group 1 programs.
(b) Concept: AllowancesIssuedLessWithheldAllowancesNumber
Represents NOx allowances allocated annually for NOx CSAPR ozone season Group 2 and any New Unit Set Aside allowances allocated through 12/31/2024.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
EXTRAORDINARY PROPERTY LOSSES (Account 182.1)							
Line No.	Description of Extraordinary Loss [Include in the description the date of Commission Authorization to use Acc 182.1 and period of amortization (mo, yr to mo, yr).] (a)	Total Amount of Loss (b)	Losses Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
1							
2							
3							
4							
5							
6							
7							
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12							
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19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
20	TOTAL					0	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
UNRECOVERED PLANT AND REGULATORY STUDY COSTS (182.2)							
Line No.	Description of Unrecovered Plant and Regulatory Study Costs [Include in the description of costs, the date of COmmission Authorization to use Acc 182.2 and period of amortization (mo, yr to mo, yr)] (a)	Total Amount of Charges (b)	Costs Recognized During Year (c)	WRITTEN OFF DURING YEAR		Balance at End of Year (f)	
				Account Charged (d)	Amount (e)		
21	Texas Legacy Meters	25,926,722	(743,209)	407	(1,395,737)	24,530,985	
22	Amount to be amortized beginning November 2023 to December 2061						
23	New Mexico Legacy Meters - Pre December 2019.	8,040,109	(337,424)	407	(1,204,403)	6,835,706	
24	Amount to be amortized beginning November 2023 to November 2033						
25	New Mexico Legacy Meters Post December 2019.	2,025,755		407	(204,535)	1,821,220	
26	Amount to be amortized beginning December 2023 to December 2033						
49	TOTAL	35,992,586	(1,080,633)		(2,804,675)	33,187,911	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
Transmission Service and Generation Interconnection Study Costs							
1. Report the particulars (details) called for concerning the costs incurred and the reimbursements received for performing transmission service and generator interconnection studies. 2. List each study separately. 3. In column (a) provide the name of the study. 4. In column (b) report the cost incurred to perform the study at the end of period. 5. In column (c) report the account charged with the cost of the study. 6. In column (d) report the amounts received for reimbursement of the study costs at end of period. 7. In column (e) report the account credited with the reimbursement received for performing the study.							
Line No.	Description (a)	Costs Incurred During Period (b)	Account Charged (c)	Reimbursements Received During the Period (d)	Account Credited With Reimbursement (e)		
1	Transmission Studies						
20	Total						
21	Generation Studies						
22	2023 Spring Cluster East	1,365	186-000	(1,365)	186-000		
23	Co350W	30,770	186-000	(30,770)	186-000		
24	2024 Spring Cluster	43,217	186-000	(43,217)	186-000		
25	2024 Spring Cluster	564	408-100	(564)	186-000		
26	2024 Spring Cluster	19	925-000	(19)	186-000		
27	2024 Spring Cluster	1,577	926-000	(1,577)	186-000		
28	2024 Spring Cluster East	140,516	186-000	(140,516)	186-000		
29	2024 Spring Cluster East	958	408-100	(958)	186-000		
30	2024 Spring Cluster East	33	925-000	(33)	186-000		
31	2024 Spring Cluster East	2,779	926-000	(2,779)	186-000		
32	Sf250SB	52,249	186-000	(52,249)	186-000		
33	Sf250SB	224	408-100	(224)	186-000		
34	Sf250SB	5	925-000	(5)	186-000		
35	Sf250SB	422	926-000	(422)	186-000		
39	Total	274,699		(274,699)			
40	Grand Total	274,699		(274,699)			

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
OTHER REGULATORY ASSETS (Account 182.3)							
1. Report below the particulars (details) called for concerning other regulatory assets, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 182.3 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Assets being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Assets (a)	Balance at Beginning of Current Quarter/Year (b)	Debits (c)	CREDITS		Balance at end of Current Quarter/Year (f)	
				Written off During Quarter/Year Account Charged (d)	Written off During the Period Amount (e)		
1	Taxes - Regulatory Assets	55,656,213	5,342,756	Various	18,490,046	42,508,923	
2	Rio Grande Resources Trust:						
3	Nuclear Fuel Postload Daily Finance Charge	2,971,456	2,143,073	518	2,180,792	2,933,737	
4	New Mexico Coal Reclamation	702,484		501	156,108	546,376	
5	Texas and New Mexico Four Corners Decommissioning	1,361,322		407.3	661,098	700,224	
6	Net Undercollection of Fuel Revenues:						
7	Texas	17,020,598		440s	17,020,598		
8	New Mexico	1,754,058	712,234	440s		2,466,292	
9	FERC			440s			
10	Texas:						
11	2017 Texas Rate Case Costs	246,534		928	95,436	151,098	
12	2021 Texas Rate Case Costs	1,470,255	706,957	928	701,805	1,475,407	
13	2025 Texas Rate Case Costs		665,441	928		665,441	
14	Texas Demand Response Program	56,635		407.3	56,635		
15	Texas Relate Back Surcharges	9,440,798	1,882,012	440s	1,561,856	9,760,954	
16	Texas Military Base Discount and Recovery Factor			440s			
17	Texas Corporate Tax Compliance Reform	29,669		928	29,669		
18	Texas Energy Efficiency Program	298		451	165	133	
19	Texas Business Solar		67,911			67,911	
20	Texas Transportation Electrification Plan		204,336			204,336	
21	Texas Automated Metering System	1,597,591	8,148,866	928/407.3/440s	589,124	9,157,333	
22	Texas TCRF Filing	205,489		928	79,536	125,953	
23	Texas DCRF Filing	154,572	70,618	928	79,537	145,653	
24	2019 Texas Fuel Reconciliation	213,389		928	82,596	130,793	
25	2022 Texas Fuel Reconciliation	395,519	65,165	928		460,684	

26	^(g) Texas GCRR Filing	134,215	171,863	928		306,078
27	^(s) 2024 Texas Fuel Reconciliation		174,956	928		174,956
28	New Mexico Renewable Energy:					
29	^(b) Credits and Related Costs	1,178,086		407.3	499,116	678,970
30	New Mexico:					
31	^(a) 2020 New Mexico Rate Case Costs	837,332		928	325,848	511,484
32	^(v) New Mexico Demand Response Program	122,693		407.3	53,934	68,759
33	^(a) New Mexico Transportation Electrification Plan (TEP)	159,087	1,691,644	400s	179,776	1,670,955
34	^(g) New Mexico Automated Metering System	1,093,001	1,857,626	407.3		2,950,627
35	^(v) New Mexico Energy Imbalance Market Implementation Costs	303,537				303,537
36	^(t) New Mexico Rate Case Remand	368,908		440s	2,853	366,055
37	^(a) New Mexico Buena Vista Battery		794,711			794,711
38	^(a) FERC Transmission Rate Case Costs	1,595,300	147,813	928	239,725	1,503,388
39	^(a) Palo Verde Deferred Depreciation	3,350,113		407.3	152,184	3,197,929
40	^(a) COVID-19 Related Costs	11,515,092	93,657	407.3/144	1,574,453	10,034,296
41	Other	16,492		Various	16,441	51
44	TOTAL	113,950,736	24,941,639		44,829,331	94,063,044

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Amortization is based on a pro rata relationship with nuclear fuel amortization.			
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Final coal mine reclamation costs are related to EPE's previous ownership interest in the Four Corners Generation Station ("Four Corners"), and represent the cost to reclaim the land disturbed during the coal mining that was not previously reclaimed while the mine was in operation.			
Pursuant to the final order in NMPRC Case No. 15-00109-UT, the New Mexico jurisdiction portion of the final coal reclamation costs are to be recovered through the Fuel and Purchased Power Cost Adjustment Clause ("FPPCAC") over a seven-year period beginning with the rate case to be filed after closing the sale of EPE's interest in Four Corners on July 6, 2016.			
In accordance with the order in Case No. 15-00109-UT, EPE requested recovery of the final coal reclamation costs in its 2020 New Mexico rate case filing, Case No. 20-00104-UT. On June 23, 2021, the NMPRC issued its final order in the 2020 New Mexico Rate Case, which did not alter EPE's request for recovery of the coal reclamation costs. The seven-year recovery period for the coal reclamation costs began in July 2021.			
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
The 2017 PUCT Final Order in Docket No. 46831 approved the recovery of approximately \$5.5 million representing the Texas portion to decommission Four Corners, over a seven year period which ended July 2024. The NMPRC in Case No. 15-00109-UT also approved EPE's request for an accounting order establishing \$1.4 million of costs related to the decommissioning of Four Corners as a regulatory asset to be recovered over a seven-year period beginning in the rate case to be filed after closing the sale of EPE's interest in Four Corners on July 6, 2016. The recovery was requested in EPE's 2020 New Mexico rate case filing, Case No. 20-00104-UT. On June 23, 2021, the NMPRC issued its final order in the 2020 New Mexico Rate Case, which approved EPE's request for recovery of decommissioning costs. The seven-year recovery period for decommissioning costs began in July 2021.			
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents rate case costs incurred after August 1, 2017 related to EPE's 2017 rate case, Docket No. 46831. In accordance with the Final Order in Docket No. 46831, EPE requested recovery of these costs in EPE's 2021 Texas base rate case filing, Docket No. 52195 ("2021 Texas Retail Rate Case Filing"). On September 15, 2022, the PUCT issued the PUCT Final Order in Docket No. 52195 ("2021 PUCT Final Order") which allowed recovery of these costs over a four-year recovery period which began in August 2022.			
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents rate case costs approved in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order approved the recovery of rate case expenses incurred before April 1, 2022 over a four-year recovery period which began in August 2022. The PUCT ordered costs incurred April 2022 and later to be requested for recovery in its next base rate case filing.			
(f) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's 2025 Texas Retail Rate Case Filing in PUCT Docket No. 57568.			
(g) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's Demand Response Pilot Program. This program provides an incentive for customers to switch to eSmart Thermostats, giving EPE the ability to slightly modify the eSmart Thermostats during peak times. The 2021 PUCT Final Order allowed recovery of these costs through base rates beginning in August 2022.			
(h) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
This item relates to a relate-back surcharge pursuant to the 2021 PUCT Final Order. Pursuant to the order, EPE will recover a portion of the base rate increase for the period of November 3, 2021 through July 31, 2022 through a relate-back surcharge that will partially offset the corresponding excess deferred tax credits by customer class. The net excess deferred tax credits are being credited to customers over a four-year recovery period which began in August 2022. Additionally, in the 2021 PUCT Final Order, a GCRR baseline was adopted which would allow recover of Newman Unit 6 from Texas customers. EPE began billing approved GCRR rates on February 1, 2024, after COD of Newman Unit 6.			
(i) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's filing of a proposed refund tariff with the PUCT in Docket No. 48124. The tariff is designed to reduce Texas base rate charges for the decrease in federal income tax expense resulting from the TCJA. The 2021 PUCT Final Order allowed recovery of these costs through base rates beginning in August 2022 which ended in October 2024.			
(j) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
In accordance with the Final Order in Docket No. 37690, EPE began recovering Energy Efficiency Program costs effective July 2010 through a tariff rider approved by the PUCT via Texas Rate 97. The rate is updated annually.			
(k) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's filing for its voluntary business solar program for its Texas jurisdiction with the PUCT in Docket No. 55176. EPE will request recovery of these costs in a future base rate case proceeding.			
(l) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's filing for its Transportation Electrification Plan ("TEP"), including approval of four electric vehicle-ready pilot programs and tariffs for its Texas jurisdiction with the PUCT in Docket No. 54614. EPE will request recovery of these costs in a future base rate case proceeding			
(m) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's AMS filing for its Texas jurisdiction with the PUCT in Docket No. 52040. EPE requested recovery of the filing costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order approved the recovery of these expenses incurred before April 1, 2022 over a four-year recovery period which began in August 2022. The PUCT ordered costs incurred April 2022 and later to be requested for recovery in its next base rate case filing.			
On December 15, 2022, the PUCT approved EPE's application for the AMS deployment plan, AMS surcharge, and non-standard metering service fees. Pursuant to the final order in PUCT Docket No. 52040, EPE will recover its AMS project planning costs over a three-year period starting March 2023. The balance also includes an under-recovery of the AMS net revenue requirement through each corresponding year.			
(n) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's filing to establish its Transmission Cost Recovery Factor ("TCRF") with the PUCT in Docket No. 49148. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of these costs over a four-year recovery period which began in August 2022.			
(o) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's filing to establish its Distribution Cost Recovery Factor ("DCRF") with the PUCT in Docket No. 49395. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of these costs over a four-year recovery period which began in August 2022. It also includes costs associated with EPE's filing to establish its 2024 Texas DCRF with the PUCT in Docket No. 56425. EPE will request recovery of these costs in a future base rate case proceeding.			
(p) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents filing costs related to the 2019 Texas Fuel Reconciliation Filing in PUCT Docket No. 59058. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of these costs over a four-year recovery period which began in August 2022.			
(q) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents filing costs related to the 2022 Texas Fuel Reconciliation Filing in PUCT Docket No. 54142. EPE will request recovery of these costs in a future base rate case filing.			
(r) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents costs associated with EPE's filing to establish its GCRR related to Newman Unit 6 in PUCT Docket No. 54659. EPE will request recovery of these costs in a future base rate case proceeding.			
(s) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets			
Represents filing costs related to the 2024 Texas Fuel Reconciliation Filing in PUCT Docket No. 57149. EPE will request recovery of these costs in a future base rate case filing.			

(t) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
In NMPRC Case No.15-00127-UT, the NMPRC approved EPE's request to recover costs related to renewable energy certificates and procurement plan costs over a six-year period beginning July 1, 2016. EPE requested costs incurred after December 31, 2014 as a component of base rates in EPE's 2020 New Mexico rate case filing. Case No. 20-00104-UT. On June 23, 2021, the NMPRC issued its final order in the 2020 New Mexico rate case allowing recovery of these costs. Pursuant to the final order in Case No. 20-00104-UT, the recovery period for costs incurred prior to December 31, 2014 was extended five years beginning March 2021. The five-year recovery period for costs incurred after December 31, 2014 began in July 2021.
(u) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
EPE requested recovery of these costs in EPE's 2020 New Mexico rate case filing. Case No. 20-00104-UT. On June 23, 2021, the NMPRC issued its final order in the 2020 New Mexico rate case allowing recovery of these costs. The five-year recovery period of these costs began in July 2021.
(v) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
On February 22, 2017, the NMPRC approved, in Case No. 17-00016-UT, EPE's request to implement a Demand Response Pilot Program pursuant to its proposed Original Rate No. 37. This program provides an incentive for customers to switch to eSmart Thermostats, giving EPE the ability to slightly modify the eSmart Thermostats during peak times. Program costs incurred as of December 31, 2019 were requested in EPE's 2020 New Mexico Rate Case, Case No. 20-00104-UT. On June 23, 2021, the NMPRC issued its final order in the 2020 New Mexico rate case allowing recovery of these costs. The five-year recovery of these costs began in July 2021.
(w) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Represents costs associated with EPE's New Mexico Transportation Electrification Plan ("NMTEP") filed with the NMPRC under Case No. 20-00241-UT. The NMPRC approved EPE's request to recover costs related to the NMTEP and EPE began recovering NMTEP costs effective March 2023 through a rider approved by the NMPRC through New Mexico Rate 44. The rate is updated annually.
(x) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
On November 2, 2022, the NMPRC approved, in Case No. 21-00269-UT, EPE's request to recover costs associated with EPE's AMS filing for its New Mexico jurisdiction. Filing costs associated with the New Mexico AMS project will be recovered in a future regulatory filing. The balance also includes an under-recovery of the AMS net revenue requirement through December of each corresponding year.
(y) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
On September 15, 2021 the NMPRC granted, in Case No. 21-00180-UT, EPE's request to recover non-capitalized EIM implementation costs on a New Mexico jurisdictional basis. EPE will request recovery of these costs in a future base rate case proceeding.
(z) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
On November 30, 2023, the NMPRC issued a Final Order on Remand to the NMPRC Case No. 20-00104-UT, which approved EPE's updated filed rates effective January 1, 2024. The updated rates include approximately \$0.6 million in additional annual base revenue requirement related to amounts found to be unlawfully excluded by the NMPRC's prior order in the case. The Final Order on Remand also approved EPE's request to record additional revenue from the date of the Supreme Court remand to December 31, 2023, as a regulatory asset for recovery in EPE's next rate case. EPE will request recovery of these revenues in a future base rate case proceeding.
(aa) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Represents New Mexico portion of Buena Vista Battery capacity charges that were approved by the NMPRC in Case No. 19-00348-UT as a system resource. EPE will request recovery of these costs in a future base rate case proceeding.
(ab) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
Represents costs incurred for the FERC transmission rate case for its FERC jurisdiction. EPE requested these costs in its FERC rate case filing in Docket No. ER22-282-000. The 2024 FERC Final Order allowed recovery of these costs over a three-year period which began in August 2024.
(ac) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
In NMPRC Case No. 09-00171-UT, the NMPRC extended the depreciable life of Palo Verde an additional 20 years for New Mexico rate making purposes, reducing the depreciation expense collected from New Mexico customers in rates, effective January 2010. In April 2011, the Nuclear Regulatory Commission renewed the operating license for all three units at Palo Verde for an additional 20 years; therefore, the incremental difference in Palo Verde depreciation for the New Mexico jurisdiction is being amortized to account 407.3 over the remaining life of Palo Verde.
(ad) Concept: DescriptionAndPurposeOfOtherRegulatoryAssets
On March 26, 2020, the PUCT issued an order authorizing regulated utility companies the ability to use an accounting mechanism and subsequent process to seek future recovery of expenses resulting from the effects of COVID-19. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of \$6.3 million in deferred COVID-19 costs, incurred through December 31, 2020, over a four-year recovery period which began in August 2022. An annual true-up filing of any changes in bad debt and additional COVID-19 related expenses incurred during the previous year, as directed by the 2021 PUCT Final Order, is due by March 31 annually. In compliance with the 2021 PUCT Final Order, EPE filed its initial annual filing with the PUCT on March 31, 2023, in Docket No. 54812 which included a true-up of \$9.6 million for bad debt and other expenses related to COVID-19 that were incurred in the years 2021 and 2022. On July 12, 2024, the PUCT issued a final order in Docket No. 54812 approving the requested expenses for the years 2021 and 2022. EPE filed its second annual filing with the PUCT on March 28, 2024, in Docket No. 56422 which requested a net amount of \$8.5 million in COVID-19 related costs for the four years 2020 to 2023 on a Texas jurisdictional basis after the reduction of revenues collected through the rider. EPE cannot predict the outcome of this annual true-up filing.
As of December 31, 2024, EPE has recorded \$4.0 million as a regulatory asset related to the New Mexico portion of bad debt expense and other COVID-19 expenses. EPE also recorded a regulatory liability of \$0.7 million related to the New Mexico portion of potential cost savings. EPE will request recovery of New Mexico portion of bad debt expense and other COVID-19 expense net of potential cost savings in a future New Mexico rate case filing. EPE offset the regulatory asset and regulatory liability with a reserve, so there was no impact to the balance sheet or income statement.
(ae) Concept: OtherRegulatoryAssets
This item relates to (i) the regulatory treatment of the equity portion of AFUDC which is recovered in rate base by an offset with the related accumulated deferred income tax liability, and (ii) excess deferred state income taxes which are recovered through amortization to tax expense in cost of service. The amortization period for the excess deferred state income taxes is 15 years as established in the PUCT Final Order in Docket No. 44941 and the NMPRC Final Order in Case No. 15-00127-UT ("NMPRC Case No. 15-00127 Final Order").

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
MISCELLANEOUS DEFFERED DEBITS (Account 186)							
1. Report below the particulars (details) called for concerning miscellaneous deferred debits. 2. For any deferred debit being amortized, show period of amortization in column (a) 3. Minor item (1% of the Balance at End of Year for Account 186 or amounts less than \$100,000, whichever is less) may be grouped by classes.							
Line No.	Description of Miscellaneous Deferred Debits (a)	Balance at Beginning of Year (b)	Debits (c)	CREDITS		Balance at End of Year (f)	
				Credits Account Charged (d)	Credits Amount (e)		
1	Facility & Impact Study	2,004,340	977,911	131	512,970	2,469,281	
2	Reimbursable Transmission &						
3	Distribution Projects	5,150,366	401,795	131	234,658	5,317,503	
4	El Paso Water Utilities Land						
5	Lease	⁸⁰ 753,064		507	88,000	⁸⁰ 665,064	
6	Palo Verde:						
7	⁸¹ Water Agreement Deposit	2,992,126		519	119,335	2,872,791	
8	Pooled Inventory Management	341,636		519	14,800	326,836	
9	⁸² Escondido Substation Network	17,784,160		Various	93,365	17,690,795	
10	Miscellaneous	324,678		Various	4,041	320,637	
47	Miscellaneous Work in Progress	⁸³ 207,854				59,818	
48	Deferred Regulatory Comm. Expenses (See pages 350 - 351)						
49	TOTAL	29,558,224				29,722,725	

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FOOTNOTE DATA			

(a) Concept: DescriptionOfMiscellaneousDeferredDebits
In May 2010, Palo Verde entered into a 40 year Municipal Effluent Purchase and Sale Agreement with the Sub-regional Operating Group (City of Phoenix, City of Mesa, City of Scottsdale and the City of Glendale).
(b) Concept: DescriptionOfMiscellaneousDeferredDebits
The deferred debit relates to the network upgrade for the Escondido Substation which is reduced on a monthly basis based on revenue credits.
(c) Concept: MiscellaneousDeferredDebitsExcludingMiscellaneousWorkInProgress
The deferred debit relates to cash payments made at the beginning of the lease period which extends to December 2032.
(d) Concept: MiscellaneousDeferredDebitsExcludingMiscellaneousWorkInProgress
The deferred debit relates to cash payments made at the beginning of the lease period which extends to December 2032.
(e) Concept: MiscellaneousWorkInProgress
Represents miscellaneous charges pending final classification.

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ACCUMULATED DEFERRED INCOME TAXES (Account 190)				
1. Report the information called for below concerning the respondent's accounting for deferred income taxes. 2. At Other (Specify), include deferrals relating to other income and deductions.				
Line No.	Description and Location (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)	
1	Electric			
2	Deferred tax assets:			
3	Plant, principally due to capitalized costs	53,982,140	62,268,208	
4	Benefit of tax loss carryforwards		0	
5	Pensions and benefits	20,444,728	15,993,574	
6	Regulatory liabilities related to income taxes	60,384,152	56,646,715	
7	Asset retirement obligation	33,241,233	36,830,880	
8	Strategic transaction costs	3,352,494	3,388,805	
7	Other	9,085,043	15,587,076	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	180,489,790	190,715,258	
9	Gas			
15	Other			
16	TOTAL Gas (Enter Total of lines 10 thru 15)			
17.1	Other (Specify)			
17.2	Deferred tax assets:			
17.3	Decommissioning costs	2,318,173	854,310	
17	Other (Specify)			
18	TOTAL (Acct 190) (Total of lines 8, 16 and 17)	182,807,963	191,569,568	
Notes				

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4				
CAPITAL STOCKS (Account 201 and 204)										
1. Report below the particulars (details) called for concerning common and preferred stock at end of year, distinguishing separate series of any general class. Show separate totals for common and preferred stock. If information to meet the stock exchange reporting requirement outlined in column (a) is available from the SEC 10-K Report Form filing, a specific reference to report form (i.e., year and company title) may be reported in column (a) provided the fiscal years for both the 10-K report and this report are compatible. 2. Entries in column (b) should represent the number of shares authorized by the articles of incorporation as amended to end of year. 3. Give details concerning shares of any class and series of stock authorized to be issued by a regulatory commission which have not yet been issued. 4. The identification of each class of preferred stock should show the dividend rate and whether the dividends are cumulative or noncumulative. 5. State in a footnote if any capital stock that has been nominally issued is nominally outstanding at end of year. 6. Give particulars (details) in column (a) of any nominally issued capital stock, reacquired stock, or stock in sinking and other funds which is pledged, stating name of pledgee and purpose of pledge.										
Line No.	Class and Series of Stock and Name of Stock Series (a)	Number of Shares Authorized by Charter (b)	Par or Stated Value per Share (c)	Call Price at End of Year (d)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Shares (e)	Outstanding per Bal. Sheet (Total amount outstanding without reduction for amounts held by respondent) Amount (f)	Held by Respondent As Reacquired Stock (Acct 217) Shares (g)	Held by Respondent As Reacquired Stock (Acct 217) Cost (h)	Held by Respondent In Sinking and Other Funds Shares (i)	Held by Respondent In Sinking and Other Funds Amount (j)
1	Common Stock (Account 201)									
2	Common Stock	1,000	0.01		1,000	10				
7	Total	1,000			1,000	10				
8	Preferred Stock (Account 204)									
9										
10										
11										
12	Total					0				

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 2025-04-03	Year/Period of Report End of: 2024/ Q4
Other Paid-in Capital				
1. Report below the balance at the end of the year and the information specified below for the respective other paid-in capital accounts. Provide a subheading for each account and show a total for the account, as well as a total of all accounts for reconciliation with the balance sheet, page 112. Explain changes made in any account during the year and give the accounting entries effecting such change. Donations Received from Stockholders (Account 208) - State amount and briefly explain the origin and purpose of each donation. Reduction in Par or Stated Value of Capital Stock (Account 209) - State amount and briefly explain the capital changes that gave rise to amounts reported under this caption including identification with the class and series of stock to which related. Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210) - Report balance at beginning of year, credits, debits, and balance at end of year with a designation of the nature of each credit and debit identified by the class and series of stock to which related. Miscellaneous Paid-In Capital (Account 211) - Classify amounts included in this account according to captions that, together with brief explanations, disclose the general nature of the transactions that gave rise to the reported amounts.				
Line No.	Item (a)	Amount (b)		
1	Donations Received from Stockholders (Account 208)			
2	Beginning Balance Amount			
3.1	Increases (Decreases) from Sales of Donations Received from Stockholders			
4	Ending Balance Amount			
5	Reduction in Par or Stated Value of Capital Stock (Account 209)			
6	Beginning Balance Amount			
7.1	Increases (Decreases) Due to Reductions in Par or Stated Value of Capital Stock			
8	Ending Balance Amount			
9	Gain or Resale or Cancellation of Reacquired Capital Stock (Account 210)			
10	Beginning Balance Amount			
11.1	Increases (Decreases) from Gain or Resale or Cancellation of Reacquired Capital Stock			
12	Ending Balance Amount			
13	Miscellaneous Paid-In Capital (Account 211)			
14	Beginning Balance Amount			
15.1	Increases (Decreases) Due to Miscellaneous Paid-on-Capital			
16	Ending Balance Amount			
17	Other Paid in Capital			
18	Beginning Balance Amount			
19.1	Increases (Decreases) in Other Paid-in-Capital			
20	Ending Balance Amount			
40	Total	0		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
CAPITAL STOCK EXPENSE (Account 214)			
1. Report the balance at end of the year of discount on capital stock for each class and series of capital stock. 2. If any change occurred during the year in the balance in respect to any class or series of stock, attach a statement giving particulars (details) of the change. State the reason for any charge-off of capital stock expense and specify the account charged.			
Line No.	Class and Series of Stock (a)	Balance at End of Year (b)	
1	214. Capital Stock Expense		
2	Balance at Beginning of Year		
22	TOTAL	0	

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission			Date of Report: 04/03/2025			Year/Period of Report End of: 2024/ Q4				
LONG-TERM DEBT (Account 221, 222, 223 and 224)													
1. Report by Balance Sheet Account the details concerning long-term debt included in Accounts 221, Bonds, 222, Reacquired Bonds, 223, Advances from Associated Companies, and 224, Other Long-Term Debt. 2. For bonds assumed by the respondent, include in column (a) the name of the issuing company as well as a description of the bonds, and in column (b) include the related account number. 3. For Advances from Associated Companies, report separately advances on notes and advances on open accounts. Designate demand notes as such. Include in column (a) names of associated companies from which advances were received, and in column (b) include the related account number. 4. For receivers' certificates, show in column (a) the name of the court and date of court order under which such certificates were issued, and in column (b) include the related account number. 5. In a supplemental statement, give explanatory details for Accounts 223 and 224 of net changes during the year. With respect to long-term advances, show for each company: (a) principal advanced during year (b) interest added to principal amount, and (c) principal repaid during year. Give Commission authorization numbers and dates. 6. If the respondent has pledged any of its long-term debt securities, give particulars (details) in a footnote, including name of the pledgee and purpose of the pledge. 7. If the respondent has any long-term securities that have been nominally issued and are nominally outstanding at end of year, describe such securities in a footnote. 8. If interest expense was incurred during the year on any obligations retired or reacquired before end of year, include such interest expense in column (m). Explain in a footnote any difference between the total of column (m) and the total Account 427, Interest on Long-Term Debt and Account 430, Interest on Debt to Associated Companies. 9. Give details concerning any long-term debt authorized by a regulatory commission but not yet issued.													
Line No.	Class and Series of Obligation, Coupon Rate (For new issue, give commission Authorization numbers and dates) (a)	Related Account Number (b)	Principal Amount of Debt Issued (c)	Total Expense, Premium or Discount (d)	Total Expense (e)	Total Premium (f)	Total Discount (g)	Nominal Date of Issue (h)	Date of Maturity (i)	AMORTIZATION PERIOD Date From (j)	AMORTIZATION PERIOD Date To (k)	Outstanding (Total amount outstanding without reduction for amounts held by respondent) (l)	Interest for Year Amount (m)
1	Bonds (Account 221)												
2	3.60% 2009 Series A Palo Verde Pollution Control Bonds		63,500,000		755,357			05/22/2019	02/01/2040	05/22/2019	02/01/2040	63,500,000	2,286,000
3	3.60% 2009 Series B Palo Verde Pollution Control Bonds		37,100,000		470,463			05/22/2019	04/01/2040	05/22/2019	04/01/2040	37,100,000	1,335,600
4	4.50% 2012 Series A Palo Verde Pollution Control Bonds		59,235,000		896,854			08/28/2012	08/01/2042	08/28/2012	08/01/2042	59,235,000	2,665,575
5	Subtotal		159,835,000		2,122,674							159,835,000	6,287,175
6	Reacquired Bonds (Account 222)												
7													
8													
9													
10	Subtotal											0	
11	Advances from Associated Companies (Account 223)												
12													
13													
14													
15	Subtotal											0	
16	Other Long Term Debt (Account 224)												
17	6.00% 2005 Senior Notes		400,000,000		5,239,886		2,312,000	05/17/2005	05/15/2035	05/17/2005	05/15/2035	400,000,000	24,000,000
18	7.50% 2008 Senior Notes		150,000,000		1,714,035		1,281,000	06/03/2008	03/15/2038	06/03/2008	03/15/2038	150,000,000	11,250,000
19	5.00% 2014 Senior Notes		150,000,000		1,787,396		532,500	12/01/2014	12/01/2044	12/01/2014	12/01/2044	150,000,000	7,500,000
20	5.00% 2016 Senior Notes		150,000,000		1,762,201	(7,051,500)		03/24/2016	12/01/2044	03/24/2016	12/01/2044	150,000,000	7,500,000
21	4.22% 2018 Senior Notes		125,000,000		893,476			06/28/2018	08/15/2028	06/28/2018	08/15/2028	125,000,000	5,275,000

22	3.54% Senior Notes		200,000,000		1,158,238			02/15/2022	02/15/2052	02/15/2022	02/15/2052	200,000,000	7,080,000
23	2.91% Senior Notes		150,000,000		868,679			09/01/2022	09/01/2032	09/01/2022	09/01/2032	150,000,000	4,365,000
24	6.02% Senior Notes		180,000,000		1,198,109			02/15/2024	02/15/2054	02/15/2024	02/15/2054	180,000,000	9,481,500
25	Treasury Rate Lock Agreements												836,718
26	Subtotal		1,505,000,000		14,622,020	(7,051,500)	4,125,500					1,505,000,000	77,288,218
33	TOTAL		1,664,835,000									1,664,835,000	83,575,393 ^(g)

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: InterestExpenseOnLongTermDebtIssued

EPE's account 427 - Interest on Long-Term Debt includes interest of \$2,645,500 on the 4.07% \$65 million and 2.35% \$45 million RGRT Senior Guaranteed Notes and \$2,023,102 on the Revolving Credit Facility. The 4.07% \$65 million and 2.35% \$45 million RGRT Senior Guaranteed Notes are recorded in account 227 - Obligations Under Capital Lease-noncurrent and Revolving Credit Facility borrowings are recorded in account 243 - Obligation Under Capital Lease-current.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES				
1. Report the reconciliation of reported net income for the year with taxable income used in computing Federal income tax accruals and show computation of such tax accruals. Include in the reconciliation, as far as practicable, the same detail as furnished on Schedule M-1 of the tax return for the year. Submit a reconciliation even though there is no taxable income for the year. Indicate clearly the nature of each reconciling amount. 2. If the utility is a member of a group which files a consolidated Federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating, however, intercompany amounts to be eliminated in such a consolidated return. State names of group member, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among the group members. 3. A substitute page, designed to meet a particular need of a company, may be used as long as the data is consistent and meets the requirements of the above instructions. For electronic reporting purposes complete Line 27 and provide the substitute Page in the context of a footnote.				
Line No.	Particulars (Details) (a)	Amount (b)		
1	Net Income for the Year (Page 117)	172,030,534		
2	Reconciling Items for the Year			
3				
4	Taxable Income Not Reported on Books			
5	Contributions in aid of construction	2,201,308		
6	Capitalized Construction Interest and Capitalized Costs	31,709,933		
7	Decommissioning Costs			
8	Other	5,944,856		
9	Deductions Recorded on Books Not Deducted for Return			
10	Coal Reclamation	817,206		
11	Debt Issuance Costs	584,785		
12	Deferred Fuel	46,741,666		
13	Lobbying	393,038		
14	Meals and Entertainment	80,577		
15	Non-deductible Transaction Costs	(6)		
16	SFAS 143 Asset Retirement Obligation	14,296,169		
17	State Income Taxes	5,045,840		
18	Taxes Other Than Federal	(673,126)		
14	Income Recorded on Books Not Included in Return			
15	AFUDC	(6,570,657)		
16	Unbilled Revenue	(1,708,186)		
19	Deductions on Return Not Charged Against Book Income			
20	Depreciation and Amortization Differences	(62,633,016)		
21	Employee Benefits	(13,504,542)		
22	Decommissioning Costs	(25,762,486)		
23	Repair Allowance	(20,391,671)		
24	Section 174 R&D	2,525,605		
25	Federal Income Taxes (Detail Below)	31,536,536		
27	Federal Tax Net Income	182,664,363		
28	Show Computation of Tax:			

29	Tax Computed at Statutory Rate	44,755,360
30	ITC Amortization Net of Deferred Taxes	(1,465,873)
31	Amortization of Excess Deferred Taxes	(9,368,184)
32	Permanent Differences	(500,237)
33	State Income Taxes (Federal Effect)	(2,006,267)
34	Amortization of Regulatory Assets	(389,662)
35	Allowance for Equity Funds Used During Construction	511,399
36	Other	
37	Total Federal Income Taxes Expense (Benefit)	31,536,536

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: ComputationOfTax			
Tax Computed at Statutory Rate			
Net Income	\$	172,030,534	
Federal and State Income Tax Expense		41,090,228	
Pre-Tax Income		213,120,762	
Tax Rate		21 %	
Tax Computed at Statutory Rate	\$	44,755,360	

Name of Respondent: El Paso Electric Company					This report is: (1) ☒ An Original (2) ☐ A Resubmission			Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4					
TAXES ACCRUED, PREPAID AND CHARGES DURING YEAR															
1. Give particulars (details) of the combined prepaid and accrued tax accounts and show the total taxes charged to operations and other accounts during the year. Do not include gasoline and other sales taxes which have been charged to the accounts to which the taxed material was charged. If the actual, or estimated amounts of such taxes are known, show the amounts in a footnote and designate whether estimated or actual amounts. 2. Include on this page, taxes paid during the year and charged direct to final accounts, (not charged to prepaid or accrued taxes.) Enter the amounts in both columns (g) and (h). The balancing of this page is not affected by the inclusion of these taxes. 3. Include in column (g) taxes charged during the year, taxes charged to operations and other accounts through (a) accruals credited to taxes accrued, (b) amounts credited to proportions of prepaid taxes chargeable to current year, and (c) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts. 4. List the aggregate of each kind of tax in such manner that the total tax for each State and subdivision can readily be ascertained. 5. If any tax (exclude Federal and State income taxes) covers more than one year, show the required information separately for each tax year, identifying the year in column (d). 6. Enter all adjustments of the accrued and prepaid tax accounts in column (i) and explain each adjustment in a foot-note. Designate debit adjustments by parentheses. 7. Do not include on this page entries with respect to deferred income taxes or taxes collected through payroll deductions or otherwise pending transmittal of such taxes to the taxing authority. 8. Report in columns (l) through (o) how the taxes were distributed. Report in column (o) only the amounts charged to Accounts 408.1 and 409.1 pertaining to electric operations. Report in column (l) the amounts charged to Accounts 408.1 and 409.1 pertaining to other utility departments and amounts charged to Accounts 408.2 and 409.2. Also shown in column (o) the taxes charged to utility plant or other balance sheet accounts. 9. For any tax apportioned to more than one utility department or account, state in a footnote the basis (necessity) of apportioning such tax.															
Line No.	Kind of Tax (See Instruction 5) (a)	Type of Tax (b)	State (c)	Tax Year (d)	BALANCE AT BEGINNING OF YEAR		Taxes Charged During Year (g)	Taxes Paid During Year (h)	Adjustments (i)	BALANCE AT END OF YEAR		DISTRIBUTION OF TAXES CHARGED			
					Taxes Accrued (Account 236) (e)	Prepaid Taxes (Include in Account 165) (f)				Taxes Accrued (Account 236) (j)	Prepaid Taxes (Included in Account 165) (k)	Electric (Account 408.1, 409.1) (l)	Extraordinary Items (Account 409.3) (m)	Adjustment to Ret. Earnings (Account 439) (n)	Other (o)
1	Current FIT Payable	Federal Tax		2024	0	0	38,419,109	38,299,949		119,160		30,925,725			7,493,384
2	Prior Year	Federal Tax		2023	0	0	(5,663,633)	(6,166,052)		502,419					(5,663,633)
3	Prior Year	Federal Tax		2022	0	0	597,324			597,324					597,324
4	Prior Year	Federal Tax		2021	4,915,597	0	(1,564,884)			3,350,713					(1,564,884)
5	Subtotal Federal Tax				4,915,597	0	31,787,916	32,133,897	0	4,569,616	0	30,925,725	0	0	862,191
6	Franchise Tax/Margin Tax	State Tax	Texas	2024	1,518,517	0	1,632,422	1,315,465		1,835,474		1,986,428			(354,006)
7	Income	State Tax	New Mexico	2024	317,804	0	1,442,843	715,323		1,045,324		1,312,842			130,001
8	Income	State Tax	Arizona	2024	1,113,424		984,884			2,098,308		929,948			54,936
9	Subtotal State Tax				2,949,745	0	4,060,149	2,030,788	0	4,979,106	0	4,229,218	0	0	(169,069)
10	Regulatory Commission	Other Taxes	Texas	2024	0	0									
11	Regulatory Commission	Other Taxes	New Mexico	2024	0	0									
12	Subtotal Other Tax				0	0			0		0		0	0	0
13	Ad Valorem	Property Tax	Texas	2024	18,290,594	0	21,030,649	18,304,305		21,016,938		21,030,648			2
14	Ad Valorem	Property Tax	New Mexico	2024	3,967,387	1,452	4,042,301	4,733,133		3,275,103	0	4,042,290			11
15	Ad Valorem	Property Tax	Arizona	2024	3,402,352	0	7,332,541	7,050,674		3,684,219		7,332,541			
16	Subtotal Property Tax				25,660,333	1,452	32,405,491	30,088,112	0	27,976,260	0	32,405,479	0	0	13
17	FUTA	Unemployment Tax		2024	0	0	51,853	51,853				2,834,886			(2,783,033)
18	Unemployment	Unemployment Tax	Texas	2024	0	0	50,083	50,083				2,738,129			(2,688,046)
19	Unemployment	Unemployment Tax	New Mexico	2024			16,422	16,422				897,838			(881,416)
20	Subtotal Unemployment Tax				0	0	118,358	118,358	0		0	6,470,853	0	0	(6,352,495)
21	Use Tax	Sales And Use Tax	Texas	2024	760,259	0	15,527,246	15,051,320		1,236,185		69,691			15,457,555
22	Compensating Tax	Sales And Use Tax	New Mexico	2024	(117,303)	0	1,265,817	1,109,751		38,763		138,183			1,127,634

23	Sales & Use Taxes	Sales And Use Tax	Arizona	2024	7,527		254	7,527		254					254
24	Subtotal Sales And Use Tax				650,483	0	16,793,317	16,168,598	0	1,275,202	0	207,874	0	0	16,585,443
25	Insurance Contributions	Federal Insurance Tax		2024	60,055	0				60,055					
26	Subtotal Federal Insurance Tax				60,055	0			0	60,055	0		0	0	
27	Franchise Fees (OSR)	Franchise Tax	Texas	2024	6,740,214	11,492	30,839,575	31,183,360		6,390,754	5,817	30,839,576			(1)
28	Franchise Fees (OSR)	Franchise Tax	New Mexico	2024	219,030	743,355	4,031,398	3,041,051		466,022	0	356,436			3,674,962
29	Subtotal Franchise Tax				6,959,244	754,847	34,870,973	34,224,411	0	6,856,776	5,817	31,196,012	0	0	3,674,961
30	Gross Receipts	Miscellaneous Other Tax	Texas	2024	2,713,132	0	12,782,322	12,946,605		2,548,849		12,782,322			
31	Subtotal Miscellaneous Other Tax				2,713,132	0	12,782,322	12,946,605	0	2,548,849	0	12,782,322	0	0	0
32	Palo Verde Payroll Taxes	Payroll Tax	Arizona	2024	0	0	3,764,741	3,764,741		0		3,559,197			205,544
33	Subtotal Payroll Tax				0	0	3,764,741	3,764,741	0	0	0	3,559,197	0	0	205,544
34	Other Taxes	Other Taxes and Fees	New Mexico	2024	0	0	(14,333)	(14,333)		0		(14,333)			
35	Subtotal Other Taxes And Fees				0	0	(14,333)	(14,333)	0	0	0	(14,333)	0	0	0
40	TOTAL				43,908,589	756,299	136,568,934	131,461,177	0	48,265,864	5,817	121,762,347	0	0	14,806,588

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4			
ACCUMULATED DEFERRED INVESTMENT TAX CREDITS (Account 255)										
Report below information applicable to Account 255. Where appropriate, segregate the balances and transactions by utility and nonutility operations. Explain by footnote any correction adjustments to the account balance shown in column (g). Include in column (i) the average period over which the tax credits are amortized.										
Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Deferred for Year		Allocations to Current Year's Income		Adjustments (g)	Balance at End of Year (h)	Average Period of Allocation to Income (i)	ADJUSTMENT EXPLANATION (j)
			Account No. (c)	Amount (d)	Account No. (e)	Amount (f)				
1	Electric Utility									
2	3%									
3	4%									
4	7%									
5	10%	8,707,329			411.4	1,501,371		7,205,958	25 years	
6	30%	7,487,144			411.4	354,164		7,132,980	25 years	
8	TOTAL Electric (Enter Total of lines 2 thru 7)	16,194,473				1,855,535		14,338,938		
9	Other (List separately and show 3%, 4%, 7%, 10% and TOTAL)									
10					411.4	1,855,535		(1,855,535)		
47	OTHER TOTAL									
48	GRAND TOTAL	16,194,473						14,338,938		

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
OTHER DEFERRED CREDITS (Account 253)							
1. Report below the particulars (details) called for concerning other deferred credits. 2. For any deferred credit being amortized, show the period of amortization. 3. Minor items (5% of the Balance End of Year for Account 253 or amounts less than \$100,000, whichever is greater) may be grouped by classes.							
Line No.	Description and Other Deferred Credits (a)	Balance at Beginning of Year (b)	DEBITS		Credits (e)	Balance at End of Year (f)	
			Contra Account (c)	Amount (d)			
1	Environmental Accrual	194,102	131	199,769	5,667		
2	Texas Docket 23530 Settlement	125,769			5,373	131,142	
3	Contribution in Aid of Construct.	22,409,967	415	8,530,960	14,713,907	28,592,914	
4	Facility & Impact Study	9,312,240	131	5,972,595	5,100,604	8,440,249	
5	Employment Separation Agreements	563,258	131	12,900		550,358	
6	New Mexico Voluntary Renewable						
7	Energy Program	36,481	440,442,445	10,508		25,973	
8	Long-Term Incentive Plan	11,895,804	131	2,844,741	6,278,464	15,329,527	
9	Other	1,771,391	131	254,843	353,081	1,869,629	
47	TOTAL	46,309,012		17,826,316	26,457,096	54,939,792	

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission				Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - ACCELERATED AMORTIZATION PROPERTY (Account 281)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to amortizable property. 2. For other (Specify),include deferrals relating to other income and deductions. 3. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Accelerated Amortization (Account 281)										
2	Electric										
3	Defense Facilities										
4	Pollution Control Facilities										
5	Other										
5.1	Other (provide details in footnote):										
8	TOTAL Electric (Enter Total of lines 3 thru 7)										
9	Gas										
10	Defense Facilities										
11	Pollution Control Facilities										
12	Other										
12.1	Other (provide details in footnote):										
15	TOTAL Gas (Enter Total of lines 10 thru 14)										
16	Other										
16.1	Other										
16.2	Other										
17	TOTAL (Acct 281) (Total of 8, 15 and 16)										0
18	Classification of TOTAL										
19	Federal Income Tax										
20	State Income Tax										
21	Local Income Tax										

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission				Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - OTHER PROPERTY (Account 282)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes rating to property not subject to accelerated amortization. 2. For other (Specify),include deferrals relating to other income and deductions. 3. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 282										
2	Electric	527,624,723	50,442,877	25,150,330	79,722	69,626	Various	226,407.00	Various		552,700,959
3	Gas										
4	Other (Specify)										
5	Total (Total of lines 2 thru 4)	527,624,723	50,442,877	25,150,330	79,722	69,626		226,407			552,700,959
6											
7											
8											
9	TOTAL Account 282 (Total of Lines 5 thru 8)	527,624,723	50,442,877	25,150,330	79,722	69,626		226,407			552,700,959
10	Classification of TOTAL										
11	Federal Income Tax	488,627,837	38,447,277	21,341,273	35,580	7,093	Various	587,156			505,175,172
12	State Income Tax	38,996,886	11,995,600	3,809,057	44,142	62,533			Various	360,749	47,525,787
13	Local Income Tax										

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AccumulatedDeferredIncomeTaxesOtherProperty			
		Balance at Beginning of Year	Balance at End of Year
Electric:	Plant, principally due to depreciation and basis differences	\$ 471,974,108	\$ 496,778,879
	Regulatory assets related to income taxes	26,077,477	25,851,070
	Decommissioning	29,573,138	30,071,010
	Total - Electric Other	\$ 527,624,723	\$ 552,700,959

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission				Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
ACCUMULATED DEFERRED INCOME TAXES - OTHER (Account 283)											
1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283. 2. For other (Specify), include deferrals relating to other income and deductions. 3. Provide in the space below explanations for Page 276. Include amounts relating to insignificant items listed under Other. 4. Use footnotes as required.											
Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR				ADJUSTMENTS				Balance at End of Year (k)
			Amounts Debited to Account 410.1 (c)	Amounts Credited to Account 411.1 (d)	Amounts Debited to Account 410.2 (e)	Amounts Credited to Account 411.2 (f)	Debits		Credits		
							Account Credited (g)	Amount (h)	Account Debited (i)	Amount (j)	
1	Account 283										
2	Electric										
3	Deferred Tax	29,633,343	10,701,168	14,911,516	13,226,915	9,693,728			182.3	502,561	29,458,743
4	AEFUDC	4,224,659					254.3	463,616			3,761,043
5	Excess ADSIT	7,638,790	10,230,658	223,629	7,606		254.3	12,959,828			4,693,597
9	TOTAL Electric (Total of lines 3 thru 8)	41,496,792	20,931,826	15,135,145	13,234,521	9,693,728		13,423,444		502,561	37,913,383
10	Gas										
11											
12											
13											
14											
15											
16											
17	TOTAL Gas (Total of lines 11 thru 16)										
18	TOTAL Other										
19	TOTAL (Acct 283) (Enter Total of lines 9, 17 and 18)	41,496,792	20,931,826	15,135,145	13,234,521	9,693,728		13,423,444		502,561	37,913,383
20	Classification of TOTAL										
21	Federal Income Tax	35,049,943	18,485,076	13,605,903	13,226,915	9,693,728	254.3	11,236,530			32,225,773
22	State Income Tax	6,446,849	2,446,750	1,529,242	7,606		254.3	1,684,353			5,687,610
23	Local Income Tax										
NOTES											

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
OTHER REGULATORY LIABILITIES (Account 254)							
1. Report below the particulars (details) called for concerning other regulatory liabilities, including rate order docket number, if applicable. 2. Minor items (5% of the Balance in Account 254 at end of period, or amounts less than \$100,000 which ever is less), may be grouped by classes. 3. For Regulatory Liabilities being amortized, show period of amortization.							
Line No.	Description and Purpose of Other Regulatory Liabilities (a)	Balance at Beginning of Current Quarter/Year (b)	DEBITS		Credits (e)	Balance at End of Current Quarter/Year (f)	
			Account Credited (c)	Amount (d)			
1	Regulatory Tax Liabilities	261,782,636	Various	45,966,071	27,267,935	243,084,500	
2	Net Overcollection of Fuel Revenues:						
3	Texas		440s		29,442,346	29,442,346	
4	New Mexico		440s				
5	^(a) New Mexico Renewable Procurement Standard	1,717,233	440s		1,152,472	2,869,705	
6	FERC	215,304	440s	166,888		48,416	
7	Texas:						
8	^(b) Texas Relate Back Surcharge	100,580	182.3			100,580	
9	^(c) Texas Military Base Discount and Recovery Factor	217,443	440s		126,789	344,232	
10	^(d) Texas Energy Efficiency Program	1,366,172	451/928		168,848	1,535,020	
11	New Mexico:						
12	^(e) New Mexico Energy Efficiency Program	3,113,430	451		786,851	3,900,281	
13	Other	38,898	440s	533		38,365	
41	TOTAL	268,551,696		46,133,492	58,945,241	281,363,445	

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
A portion of this balance is related to Four Peaks renewable energy credits for the period of November 2019 through July 2021. As a result of the Final Order in NMPRC Case No. 21-00111-UT and the Supreme Court of New Mexico Case No. S-1-SC-37458, the amount collected from customers and applicable carrying costs are being returned to customers through the RPS rider, beginning in February 2022.
(b) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
The balance represents an overcollection of relate-back revenue associated with EPE's 2019 TCRF rate filing in PUCT Docket No. 49148. The relate-back period was from July 30, 2019 through December 31, 2019 and the recovery period was over a period of 12 months beginning on April 1, 2020. This item will be addressed in a future TCRF rate proceeding.
(c) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
Texas Public Utility Regulatory Act Section 36.354 requires that each electric utility provide Military Base Rate discounts to military bases in areas where customers choice is not available. In accordance with the Final Order in PUCT Docket No. 37690, the Military Base Discount Recovery Factor allows EPE to recover the total base rate discount provided to military base facilities from non-military base customers through a recovery factor. The rate is updated annually.
(d) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In accordance with the final order in PUCT Docket No. 37690, EPE began recovering Energy Efficiency Program costs through a tariff rider approved by the PUCT via Texas Rate 97, effective July 2010. The rate is updated annually.
(e) Concept: DescriptionAndPurposeOfOtherRegulatoryLiabilities
In accordance with the final order in NMPRC Case No. 06-0065-UT, EPE started collecting Energy Efficiency costs, effective May 2009, through a tariff rider approved by the NMPRC via New Mexico Rate 17. The rate is updated annually.
(f) Concept: OtherRegulatoryLiabilities
This item primarily relates to the reduction in the federal corporate income tax rate from 35% to 21% as enacted by the TCJA. The amortization period for the excess TCJA portion is based on the average rate assumption method ("ARAM") for protected assets in both jurisdictions, Texas and New Mexico, in accordance with the 2021 PUCT Final Order and the 2020 NMPRC Final Order. Unprotected assets are amortized over a four year period in Texas per the 2021 PUCT Final Order and a three year period in New Mexico per the 2020 NMPRC Final Order.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
Electric Operating Revenues							
1. The following instructions generally apply to the annual version of these pages. Do not report quarterly data in columns (c), (e), (f), and (g). Unbilled revenues and MWH related to unbilled revenues need not be reported separately as required in the annual version of these pages. 2. Report below operating revenues for each prescribed account, and manufactured gas revenues in total. 3. Report number of customers, columns (f) and (g), on the basis of meters, in addition to the number of flat rate accounts; except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters added. The average number of customers means the average of twelve figures at the close of each month. 4. If increases or decreases from previous period (columns (c),(e), and (g)), are not derived from previously reported figures, explain any inconsistencies in a footnote. 5. Disclose amounts of \$250,000 or greater in a footnote for accounts 451, 456, and 457.2. 6. Commercial and Industrial Sales, Account 442, may be classified according to the basis of classification (Small or Commercial, and Large or Industrial) regularly used by the respondent if such basis of classification is not generally greater than 1000 Kw of demand. (See Account 442 of the Uniform System of Accounts. Explain basis of classification in a footnote.) 7. See page 108, Important Changes During Period, for important new territory added and important rate increase or decreases. 8. For Lines 2,4,5,and 6, see Page 304 for amounts relating to unbilled revenue by accounts. 9. Include unmetered sales. Provide details of such Sales in a footnote.							
Line No.	Title of Account (a)	Operating Revenues Year to Date Quarterly/Annual (b)	Operating Revenues Previous year (no Quarterly) (c)	MEGAWATT HOURS SOLD Year to Date Quarterly/Annual (d)	MEGAWATT HOURS SOLD Amount Previous year (no Quarterly) (e)	AVG.NO. CUSTOMERS PER MONTH Current Year (no Quarterly) (f)	AVG.NO. CUSTOMERS PER MONTH Previous Year (no Quarterly) (g)
1	Sales of Electricity						
2	(440) Residential Sales	443,789,931	441,413,468	3,502,702	3,486,013	407,336	405,049
3	(442) Commercial and Industrial Sales						
4	Small (or Comm.) (See Instr. 4)	253,230,318	254,145,036	2,498,467	2,487,165	45,455	44,884
5	Large (or Ind.) (See Instr. 4)	49,735,288	54,770,807	1,061,926	1,038,777	54	51
6	(444) Public Street and Highway Lighting	4,824,784	5,054,583	41,540	41,574	282	272
7	(445) Other Sales to Public Authorities	116,031,707	121,718,208	1,551,839	1,570,563	6,345	6,067
8	(446) Sales to Railroads and Railways						
9	(448) Interdepartmental Sales						
10	TOTAL Sales to Ultimate Consumers	867,612,028	877,102,102	8,656,474	8,624,092	459,472	456,323
11	(447) Sales for Resale	196,579,011	262,437,298	5,620,939	4,827,061	26	23
12	TOTAL Sales of Electricity	1,064,191,039	1,139,539,400	14,277,413	13,451,153	459,498	456,346
13	(Less) (449.1) Provision for Rate Refunds	9,700,000	10,000,000				
14	TOTAL Revenues Before Prov. for Refunds	1,054,491,039	1,129,539,400	14,277,413	13,451,153	459,498	456,346
15	Other Operating Revenues						
16	(450) Forfeited Discounts	1,546,128	1,601,613				
17	(451) Miscellaneous Service Revenues	14,025,444	14,680,710				
18	(453) Sales of Water and Water Power						
19	(454) Rent from Electric Property	2,998,284	3,193,175				
20	(455) Interdepartmental Rents						
21	(456) Other Electric Revenues	7,059,289	1,148,401				
22	(456.1) Revenues from Transmission of Electricity of Others	41,378,666	54,083,700				
23	(457.1) Regional Control Service Revenues						
24	(457.2) Miscellaneous Revenues						

25	Other Miscellaneous Operating Revenues						
26	TOTAL Other Operating Revenues	67,007,811	74,707,599				
27	TOTAL Electric Operating Revenues	1,121,498,850	1,204,246,999				
Line12, column (b) includes \$ (1,074,666) of unbilled revenues. Line12, column (d) includes (13,538) MWH relating to unbilled revenues							

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: ResidentialSales

Estimated Fuel Clause Revenues included in Residential Sales:

Residential Fuel	\$	55,778,569
Community Solar Fuel Credit		(114,759)
Deferred Fuel		(25,881,294)
Total	\$	29,782,516

(b) Concept: SmallOrCommercialSalesElectricOperatingRevenue

Estimated Fuel Clause Revenues included in Commercial Sales:

Commercial Fuel	\$	39,236,388
Community Solar Fuel Credit		(7,260)
Deferred Fuel		(20,202,889)
Total	\$	19,026,239

(c) Concept: LargeOrIndustrialSalesElectricOperatingRevenue

Estimated Fuel Clause Revenues included in Industrial Sales:

Industrial Fuel	\$	16,569,679
Deferred Fuel		(9,704,931)
Total	\$	6,864,748

(d) Concept: PublicStreetAndHighwayLighting

Estimated Fuel Clause Revenues included in Public Street and Highway Lighting:

Public Street and Highway Lighting Fuel	\$	666,681
Deferred Fuel		(448,530)
Total	\$	218,151

(e) Concept: OtherSalesToPublicAuthorities

Estimated Fuel Clause Revenues included in Other Sales to Public Authorities:

Other Sales to Public Authorities Fuel	\$	23,672,244
Deferred Fuel		(11,885,821)
Total	\$	11,786,423

(f) Concept: MiscellaneousServiceRevenues

Below is the detail of Miscellaneous Service Revenues recorded in account 451:

		December 31, 2024
Non Pay Reconnect Charges	\$	788,465
New Service Charges/Name Change/Cut in Charge		1,374,274
Overhead/Underground Connection Charges		544,498
New Mexico Energy Efficiency Incentive		1,179,711
Texas and New Mexico Energy Efficiency Cost Recovery		9,011,141
Misc Other		1,127,355
Total	\$	14,025,444

(g) Concept: OtherElectricRevenue

Includes \$521,345 related to EPE's 15.8% share of Palo Verde other electric revenues from APS.
Includes \$6,537,944 related to the sale of renewable energy certificates.

(h) Concept: MiscellaneousServiceRevenues

Below is the detail of Miscellaneous Service Revenues recorded in account 451:

		December 31, 2023
Non Pay Reconnect Charges	\$	330,518
New Service Charges/Name Change/Cut in Charge		1,638,367
Overhead/Underground Connection Charges		689,551
New Mexico Energy Efficiency Incentive		1,234,168
Texas and New Mexico Energy Efficiency Cost Recovery		10,114,632
Misc Other		673,474
Total	\$	14,680,710

(i) Concept: OtherElectricRevenue

Includes \$530,065 related to EPE's 15.8% share of Palo Verde other electric revenues from APS.
Includes \$618,336 related to the sale of renewable energy certificates.

(j) Concept: MegawattHoursSoldSalesForResale
Includes 937,820 MWhs related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005. EPE commenced transacting in the EIM administered by California Independent System Operator ("CAISO") on April 5, 2023. Includes 1,373,041 MWhs related to EPE's Merchant and Transmission Agreement with CAISO dated July 11, 2022.
(k) Concept: MegawattHoursSoldSalesForResale
Includes 963,367 MWhs related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005. EPE commenced transacting in the EIM administered by CAISO on April 5, 2023. Includes 994,519 MWhs related to EPE's Merchant and Transmission Agreement with CAISO dated July 11, 2022.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
REGIONAL TRANSMISSION SERVICE REVENUES (Account 457.1)							
1. The respondent shall report below the revenue collected for each service (i.e., control area administration, market administration, etc.) performed pursuant to a Commission approved tariff. All amounts separately billed must be detailed below.							
Line No.	Description of Service (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)		
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46	TOTAL				

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
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41	TOTAL Billed Residential Sales	3,510,956	444,740,559	407,336	8,619	0.1267
42	TOTAL Unbilled Rev. (See Instr. 6)	(8,254)	(950,628)			0.1152
43	TOTAL	3,502,702	443,789,931	407,336		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4												
FOOTNOTE DATA															
(a) Concept: ResidentialSales Estimated Fuel Clause Revenues included in Residential Sales: <table><tr><td>Residential Fuel</td><td>\$</td><td>55,778,569</td></tr><tr><td>Community Solar Fuel Credit</td><td></td><td>(114,759)</td></tr><tr><td>Deferred Fuel</td><td></td><td>(25,881,294)</td></tr><tr><td>Total</td><td>\$</td><td>29,782,516</td></tr></table>				Residential Fuel	\$	55,778,569	Community Solar Fuel Credit		(114,759)	Deferred Fuel		(25,881,294)	Total	\$	29,782,516
Residential Fuel	\$	55,778,569													
Community Solar Fuel Credit		(114,759)													
Deferred Fuel		(25,881,294)													
Total	\$	29,782,516													

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
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41	TOTAL Billed Small or Commercial	2,498,747	253,258,368	45,455	54,972	0.1014
42	TOTAL Unbilled Rev. Small or Commercial (See Instr. 6)	(280)	(28,050)			0.1002
43	TOTAL Small or Commercial	2,498,467	^(a) 253,230,318	45,455		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: SmallOrCommercialSalesElectricOperatingRevenue			
Estimated Fuel Clause Revenues included in Commercial Sales:			
Commercial Fuel		\$	39,236,388
Community Solar Fuel Credit			(7,260)
Deferred Fuel			(20,202,889)
Total		\$	19,026,239

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
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41	TOTAL Billed Large (or Ind.) Sales	1,072,702	50,048,288	54	19,864,852	0.0467
42	TOTAL Unbilled Rev. Large (or Ind.) (See Instr. 6)	(10,776)	(313,000)			0.0290
43	TOTAL Large (or Ind.)	1,061,926	¹⁸ 49,735,288	54		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: LargeOrIndustrialSalesElectricOperatingRevenue			
Estimated Fuel Clause Revenues included in Industrial Sales:			
Industrial Fuel	\$	16,569,679	
Deferred Fuel		(9,704,931)	
Total	\$	6,864,748	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
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41	TOTAL Billed Public Street and Highway Lighting	41,631	4,868,784	282	147,628	0.1170
42	TOTAL Unbilled Rev. (See Instr. 6)	(91)	(44,000)			0.4835
43	TOTAL	41,540	4,824,784	282		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: PublicStreetAndHighwayLighting			
Estimated Fuel Clause Revenues included in Public Street and Highway Lighting:			
Public Street and Highway Lighting Fuel	\$	666,681	
Deferred Fuel		(448,530)	
Total	\$	218,151	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
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41	TOTAL Billed Other Sales to Public Authorities	1,545,976	115,770,695	6,345	243,653	0.0749
42	TOTAL Unbilled Rev. (See Instr. 6)	5,863	261,012			0.0445
43	TOTAL	1,551,839	^(a) 116,031,707	6,345		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: OtherSalesToPublicAuthorities			
Estimated Fuel Clause Revenues included in Other Sales to Public Authorities:			
Other Sales to Public Authorities Fuel	\$		23,672,244
Deferred Fuel			(11,885,821)
Total	\$		11,786,423

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
SALES OF ELECTRICITY BY RATE SCHEDULES							
1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310. 2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading. 3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers. 4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly). 5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto. 6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.							
Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)	
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41	TOTAL Billed Provision For Rate Refunds					
42	TOTAL Unbilled Rev. (See Instr. 6)					
43	TOTAL			9,700,000		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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SALES OF ELECTRICITY BY RATE SCHEDULES

1. Report below for each rate schedule in effect during the year the MWh of electricity sold, revenue, average number of customer, average Kwh per customer, and average revenue per Kwh, excluding date for Sales for Resale which is reported on Page 310.

2. Provide a subheading and total for each prescribed operating revenue account in the sequence followed in "Electric Operating Revenues," Page 300. If the sales under any rate schedule are classified in more than one revenue account, List the rate schedule and sales data under each applicable revenue account subheading.

3. Where the same customers are served under more than one rate schedule in the same revenue account classification (such as a general residential schedule and an off peak water heating schedule), the entries in column (d) for the special schedule should denote the duplication in number of reported customers.

4. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12 if all billings are made monthly).

5. For any rate schedule having a fuel adjustment clause state in a footnote the estimated additional revenue billed pursuant thereto.

6. Report amount of unbilled revenue as of end of year for each applicable revenue account subheading.

Line No.	Number and Title of Rate Schedule (a)	MWh Sold (b)	Revenue (c)	Average Number of Customers (d)	KWh of Sales Per Customer (e)	Revenue Per KWh Sold (f)
41	TOTAL Billed - All Accounts	8,670,012	868,686,694	459,472	18,870	0.1002
42	TOTAL Unbilled Rev. (See Instr. 6) - All Accounts	(13,538)	(1,074,666)			0.0794
43	TOTAL - All Accounts	8,656,474	867,612,028	459,472	18,840	

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: AverageNumberOfCustomersPerMonthSalesOfElectricityByRateSchedulesIncludingUnbilledRevenue

There were less than 1,310 duplicate customers for all rates schedules combined in 2024.

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4				
SALES FOR RESALE (Account 447)											
1. Report all sales for resale (i.e., sales to purchasers other than ultimate consumers) transacted on a settlement basis other than power exchanges during the year. Do not report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges on this schedule. Power exchanges must be reported on the Purchased Power schedule (Page 326). 2. Enter the name of the purchaser in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the purchaser. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projected load for this service in its system resource planning). In addition, the reliability of requirements service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term service. "Long-term" means five years or Longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for Long-term firm service which meets the definition of RQ service. For all transactions identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service except that "intermediate-term" means longer than one year but Less than five years. SF - for short-term firm service. Use this category for all firm services where the duration of each period of commitment for service is one year or less. LU - for Long-term service from a designated generating unit. "Long-term" means five years or Longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service except that "intermediate-term" means Longer than one year but Less than five years. OS - for other service. use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote. AD - for Out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. Group requirements RQ sales together and report them starting at line number one. After listing all RQ sales, enter "Subtotal - RQ" in column (a). The remaining sales may then be listed in any order. Enter "Subtotal-Non-RQ" in column (a) after this Listing. Enter "Total" in column (a) as the Last Line of the schedule. Report subtotals and total for columns (g) through (k). 5. In Column (c), identify the FERC Rate Schedule or Tariff Number. On separate Lines, List all FERC rate schedules or tariffs under which service, as identified in column (b), is provided. 6. For requirements RQ sales and any type of-service involving demand charges imposed on a monthly (or Longer) basis, enter the average monthly billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 7. Report in column (g) the megawatt hours shown on bills rendered to the purchaser. 8. Report demand charges in column (h), energy charges in column (i), and the total of any other types of charges, including out-of-period adjustments, in column (j). Explain in a footnote all components of the amount shown in column (j). Report in column (k) the total charge shown on bills rendered to the purchaser. 9. The data in column (g) through (k) must be subtotaled based on the RQ/Non-RQ grouping (see instruction 4), and then totaled on the Last -line of the schedule. The "Subtotal - RQ" amount in column (g) must be reported as Requirements Sales For Resale on Page 401, line 23. The "Subtotal - Non-RQ" amount in column (g) must be reported as Non-Requirements Sales For Resale on Page 401, line 24. 10. Footnote entries as required and provide explanations following all required data.											
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	ACTUAL DEMAND (MW)		Megawatt Hours Sold (g)	REVENUE			Total (\$) (h+i+j) (k)
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)		Demand Charges (\$) (h)	Energy Charges (\$) (i)	Other Charges (\$) (j)	
1	Arizona Public Service Company	SF	NWPP RSG				8		166		166
2	Freeport-McMoRan Copper & Gold Energy Services, LLC	OS	MBR							26,369	26,369
3	MAG Energy Solutions Inc.	AD	MBR (WEIM)						35		35
4	Powerex Corp.	AD	MBR						(420)		(420)
5	Rio Grande Electric Cooperative	RQ	18	11.06	13.33	11.06	82,223	3,215,657	1,001,936	166,889	4,384,482
6	The Energy Authority, Inc.	SF	MBR				63,009		2,075,859		2,075,859
7	WAPA - Colorado River Storage Project	AD	MBR (WEIM)						59		59
8	Altop Energy Trading LLC	SF	MBR				36,172		1,054,772		1,054,772
9	Guzman Energy, LLC	OS	MBR				29,480		1,625,428		1,625,428
10	MAG Energy Solutions Inc.	SF	MBR (WEIM)						565		565
11	Mesquite Power, LLC	SF	SRSG							86	86

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

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12	Powerex Corp.	^{OS}	MBR							^{AD} 16,626	16,626
13	TransAlta Energy Marketing (US), Inc.	^{AD}	MBR						(434)		(434)
14	WAPA - Colorado River Storage Project	SF	MBR (WEIM)						311		311
15	Arizona Electric Power Cooperative	SF	MBR				8,950		150,844		150,844
16	Arlington Valley Solar Energy, LLC	SF	NWPP RSG				12		134		134
17	Guzman Energy, LLC	SF	MBR				37,343		862,743		862,743
18	Powerex Corp.	SF	MBR				58,247		777,049		777,049
19	Powerex Corp.	SF	MBR (WEIM)						684		684
20	TransAlta Energy Marketing (US), Inc.	^{OS}	MBR							^{AD} 2,640	2,640
21	Arizona Public Service Company	SF	MBR				2,400		84,024		84,024
22	Farmington	SF	SRSG				157		5,074	^{AD} 7	5,081
23	Imperial Irrigation District	SF	MBR				440		18,300		18,300
24	Public Service Co. of NM	^{AD}	MBR (WEIM)						9,453		9,453
25	Public Service Company of Colorado	SF	MBR				3,800		(2,800)		(2,800)
26	TransAlta Energy Marketing (US), Inc.	SF	MBR				12,555		164,098		164,098
27	Avangrid Renewables, LLC	SF	MBR				6,200		126,550		126,550
28	Gridforce Energy Management	SF	NWPP RSG				104		8,853		8,853
29	Los Angeles Dept. of Water & Power	SF	MBR				5,200		86,380		86,380
30	Public Service Co. of NM	^{AD}	MBR						(3,552)		(3,552)
31	Public Service Co. of NM	SF	MBR (WEIM)						1,237		1,237
32	Tri-State Generation and Transmission Assoc., Inc.	SF	MBR				66,497		1,895,423		1,895,423
33	BP Energy Company	SF	MBR				43,030		1,966,822		1,966,822
34	Harquahala Generating Company, L.L.C.	SF	NWPP RSG				16		621		621
35	Macho Spring Solar LLC	LU	MBR						87,662		87,662
36	Public Service Co. of NM	SF	MBR				216,654		8,356,094		8,356,094
37	Rainbow Energy Marketing Corporation	^{AD}	MBR (WEIM)						136		136
38	Tucson Electric Power	SF	MBR				1,106		44,688		44,688
39	Brookfield Renewable Trading and Marketing LP	SF	MBR				54,578		2,489,823		2,489,823
40	Imperial Irrigation District	SF	NWPP RSG				13		422		422
41	Macquarie Energy LLC	SF	MBR				5,480		175,250		175,250
42	Quintessence, LLC	SF	MBR				101,000		2,618,668		2,618,668
43	Rainbow Energy Marketing Corporation	SF	MBR (WEIM)						3,904		3,904
44	UNS Electric Inc.	SF	MBR				750		25,175		25,175
45	California Independent System Operator	^{AD}	MBR ^{AD} (WEIM)				126,088		4,439,463		4,439,463
46	Citigroup Energy Inc.	^{AD}	MBR						(28,861)		(28,861)
47	MAG Energy Solutions Inc.	^{OS}	MBR				96,712		5,001,930		5,001,930
48	Public Service Company of New Mexico	SF	SRSG				78		2,178		2,178

EL PASO ELECTRIC COMPANY
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49	Rainbow Energy Marketing Corporation	SF	MBR			39,240		1,131,154		1,131,154
50	Shell Energy North America (US), L.P.	SF	MBR (WEIM)					794		794
51	California Independent System Operator	SF	MBR (WEIM)			1,246,953		46,715,929		46,715,929
52	Citigroup Energy Inc.	SF	MBR			207,103		7,312,862		7,312,862
53	MAG Energy Solutions Inc.	SF	MBR			80,911		4,331,837		4,331,837
54	Public Service Company of New Mexico	SF	NWPP RSG			17		913		913
55	Salt River Project Agricultural Improvement and Power District	SF	MBR			1,950		33,430		33,430
56	Tenaska Power Services Co.	⁹² AD	MBR (WEIM)					39,407		39,407
57	ConocoPhillips Company	SF	MBR			6,600		260,104		260,104
58	ConocoPhillips Company	SF	MBR (WEIM)					549		549
59	Mercuria Energy America, LLC.	⁹² AD	MBR			184		18,855		18,855
60	Salt River Project	SF	NWPP RSG			20		579		579
61	Salt River Project Agricultural Improvement and Power District	LU	MBR			285,043		27,307,119		27,307,119
62	Tenaska Power Services Co.	SF	MBR (WEIM)					59,999		59,999
63	CP Energy Marketing (US) Inc.	⁹² AD	MBR (WEIM)					2,584		2,584
64	Constellation Energy Generation, LLC	SF	MBR			8,350		206,389		206,389
65	Mercuria Energy America, LLC.	SF	MBR			32,825		876,968		876,968
66	Shell Energy North America (US), L.P.	SF	MBR			143,832		4,932,562		4,932,562
67	The Energy Authority, Inc.	⁹² AD	MBR (WEIM)					11		11
68	Tucson Electric Power Company	SF	SRSG			243		16,575		16,575
69	Dynasty Power Inc.	SF	MBR			190,683		6,653,276		6,653,276
70	Dynasty Power Inc.	SF	MBR (WEIM)					2,496		2,496
71	Morgan Stanley Capital Group, Inc.	SF	MBR			28,163		623,248		623,248
72	Tenaska Power Services Co.	⁹² AD	MBR			16		(7,135)		(7,135)
73	TransAlta Energy Marketing (US), Inc.	SF	MBR (WEIM)					148		148
74	Tucson Electric Power Company	SF	NWPP RSG			105		4,514		4,514
75	EDF Trading North America, LLC.	SF	MBR			2,800		205,400		205,400
76	Guzman Energy, LLC	⁹² AD	MBR (WEIM)					3,122		3,122
77	PacifiCorp	SF	MBR			83,494		2,650,924		2,650,924
78	Tenaska Power Services Co.	⁹² OS	MBR			4,430		128,465		128,465
79	Tri-State Generation and Transmission Assoc., Inc.	⁹² AD	MBR (WEIM)					7,224		7,224
80	WAPA-Desert SouthWest	SF	NWPP RSG			8		271		271
81	Freeport-McMoRan Copper & Gold Energy Services, LLC	LU	MBR			937,820		1,408,629		1,408,629
82	Macquarie Energy LLC	⁹² AD	MBR (WEIM)					92		92
83	Phillips 66 Energy Trading LLC	SF	MBR			22,508		484,668		484,668

84	Tenaska Power Services Co.	SF	MBR				1,239,339		52,581,435		52,581,435
85	Tri-State Generation and Transmission Assoc., Inc.	SF	MBR (WEIM)						28,594		28,594
15	Subtotal - RQ						82,223	3,215,657	1,001,936	166,889	4,384,482
16	Subtotal-Non-RQ						5,538,716		192,148,801	45,728	192,194,529
17	Total						5,620,939	3,215,657	193,150,737	212,617	196,579,011

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode

Transmission sale.

(b) Concept: StatisticalClassificationCode

Prior year adjustment.

(c) Concept: StatisticalClassificationCode

Prior year adjustment.

(d) Concept: StatisticalClassificationCode

Prior year adjustment.

(e) Concept: StatisticalClassificationCode

Contingent energy sale.

(f) Concept: StatisticalClassificationCode

Transmission sale.

(g) Concept: StatisticalClassificationCode

Prior year adjustment.

(h) Concept: StatisticalClassificationCode

Transmission sale.

(i) Concept: StatisticalClassificationCode

Prior year adjustment.

(j) Concept: StatisticalClassificationCode

Prior year adjustment.

(k) Concept: StatisticalClassificationCode

Prior year adjustment.

(l) Concept: StatisticalClassificationCode

Prior year adjustment.

(m) Concept: StatisticalClassificationCode

Prior year adjustment.

(n) Concept: StatisticalClassificationCode

Contingent energy sale.

(o) Concept: StatisticalClassificationCode

Prior year adjustment.

(p) Concept: StatisticalClassificationCode

Prior year adjustment.

(q) Concept: StatisticalClassificationCode

Prior year adjustment.

(r) Concept: StatisticalClassificationCode

Prior year adjustment.

(s) Concept: StatisticalClassificationCode

Prior year adjustment.

(t) Concept: StatisticalClassificationCode

Prior year adjustment.

(u) Concept: StatisticalClassificationCode

Contingent energy sale.

(v) Concept: StatisticalClassificationCode

Prior year adjustment.

(w) Concept: StatisticalClassificationCode

Prior year adjustment.

(x) Concept: RateScheduleTariffNumber

NWPP RSG = Northwest Power Pool Reserve Sharing Group Participation Agreement effective May 1, 2024.
(y) Concept: RateScheduleTariffNumber
Contract effective April 1, 2008.
(z) Concept: RateScheduleTariffNumber
MBR = Market-Based Rate Tariff.
(aa) Concept: RateScheduleTariffNumber
SRSR = Southwest Reserve Sharing Group Participation Agreement, end date April 30, 2024.
(ab) Concept: RateScheduleTariffNumber
MBR (WEIM) = market-based rate (Western Energy Imbalance Market) EPE filed a notice of change in status with an accompanying market power analysis, and requested authorization to transact at market-based rates in the WEIM administered by California Independent System Operator Corporation (CAISO). EPE commenced transacting in the WEIM on April 5, 2023.
(ac) Concept: OtherChargesRevenueSalesForResale
Transmission sale.
(ad) Concept: OtherChargesRevenueSalesForResale
Represents Rio Grande Electric Cooperative ("RGE") fuel adjustment clause designed to recover all eligible fuel costs allocable to RGE.
(ae) Concept: OtherChargesRevenueSalesForResale
Other Charges are for SRSR penalty received.
(af) Concept: OtherChargesRevenueSalesForResale
Transmission sale.
(ag) Concept: OtherChargesRevenueSalesForResale
Transmission sale.
(ah) Concept: OtherChargesRevenueSalesForResale
Other Charges are for SRSR penalty received.
(ai) Concept: MegawattHoursSoldNonRequirementsSales
Includes 937,820 MWhs related to purchases to Freeport-McMoRan related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.
(aj) Concept: MegawattHoursSoldSalesForResale
Includes 937,820 MWhs related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005. EPE commenced transacting in the EIM administered by California Independent System Operator ("CAISO") on April 5, 2023. Includes 1,373,041 MWhs related to EPE's Merchant and Transmission Agreement with CAISO dated July 11, 2022.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
ELECTRIC OPERATION AND MAINTENANCE EXPENSES				
If the amount for previous year is not derived from previously reported figures, explain in footnote.				
Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c) (c)	
1	1. POWER PRODUCTION EXPENSES			
2	A. Steam Power Generation			
3	Operation			
4	(500) Operation Supervision and Engineering	1,811,068	1,693,476	
5	(501) Fuel	39,221,934	99,232,955	
6	(502) Steam Expenses	4,322,244	4,101,627	
7	(503) Steam from Other Sources			
8	(Less) (504) Steam Transferred-Cr.			
9	(505) Electric Expenses	4,796,757	5,042,285	
10	(506) Miscellaneous Steam Power Expenses	3,658,009	4,552,879	
11	(507) Rents	568,851	576,077	
12	(509) Allowances	436,012	300,000	
13	TOTAL Operation (Enter Total of Lines 4 thru 12)	54,814,875	115,499,299	
14	Maintenance			
15	(510) Maintenance Supervision and Engineering	1,861,296	1,851,759	
16	(511) Maintenance of Structures	2,192,641	975,534	
17	(512) Maintenance of Boiler Plant	8,440,894	5,987,270	
18	(513) Maintenance of Electric Plant	10,231,129	7,120,536	
19	(514) Maintenance of Miscellaneous Steam Plant	4,070,088	3,198,846	
20	TOTAL Maintenance (Enter Total of Lines 15 thru 19)	26,796,048	19,133,945	
21	TOTAL Power Production Expenses-Steam Power (Enter Total of Lines 13 & 20)	81,610,923	134,633,244	
22	B. Nuclear Power Generation			
23	Operation			
24	(517) Operation Supervision and Engineering	13,444,811	11,925,100	
25	(518) Fuel	33,052,683	35,560,125	
26	(519) Coolants and Water	11,178,394	9,985,968	
27	(520) Steam Expenses	4,827,170	4,807,600	
28	(521) Steam from Other Sources			
29	(Less) (522) Steam Transferred-Cr.			
30	(523) Electric Expenses	6,930,808	6,523,750	
31	(524) Miscellaneous Nuclear Power Expenses	50,106,830	41,732,807	

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32	(525) Rents		
33	TOTAL Operation (Enter Total of lines 24 thru 32)	119,540,696	110,535,350
34	Maintenance		
35	(528) Maintenance Supervision and Engineering	4,244,430	3,053,506
36	(529) Maintenance of Structures	1,672,603	1,548,526
37	(530) Maintenance of Reactor Plant Equipment	6,633,515	5,827,908
38	(531) Maintenance of Electric Plant	8,437,416	7,411,232
39	(532) Maintenance of Miscellaneous Nuclear Plant	2,181,046	1,840,810
40	TOTAL Maintenance (Enter Total of lines 35 thru 39)	23,169,010	19,681,982
41	TOTAL Power Production Expenses-Nuclear. Power (Enter Total of lines 33 & 40)	142,709,706	130,217,332
42	C. Hydraulic Power Generation		
43	Operation		
44	(535) Operation Supervision and Engineering		
45	(536) Water for Power		
46	(537) Hydraulic Expenses		
47	(538) Electric Expenses		
48	(539) Miscellaneous Hydraulic Power Generation Expenses		
49	(540) Rents		
50	TOTAL Operation (Enter Total of Lines 44 thru 49)		
51	C. Hydraulic Power Generation (Continued)		
52	Maintenance		
53	(541) Maintenance Supervision and Engineering		
54	(542) Maintenance of Structures		
55	(543) Maintenance of Reservoirs, Dams, and Waterways		
56	(544) Maintenance of Electric Plant		
57	(545) Maintenance of Miscellaneous Hydraulic Plant		
58	TOTAL Maintenance (Enter Total of lines 53 thru 57)		
59	TOTAL Power Production Expenses-Hydraulic Power (Total of Lines 50 & 58)		
60	D. Other Power Generation		
61	Operation		
62	(546) Operation Supervision and Engineering	2,027,983	1,795,422
63	(547) Fuel	25,458,840	36,894,785
64	(548) Generation Expenses	1,605,067	1,675,643
64.1	(548.1) Operation of Energy Storage Equipment		
65	(549) Miscellaneous Other Power Generation Expenses	273,238	252,088
66	(550) Rents	476,563	58,579
67	TOTAL Operation (Enter Total of Lines 62 thru 67)	29,841,691	40,676,517
68	Maintenance		

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
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69	(551) Maintenance Supervision and Engineering	355,897	429,514
70	(552) Maintenance of Structures	524,561	462,660
71	(553) Maintenance of Generating and Electric Plant	11,379,119	5,296,153
71.1	(553.1) Maintenance of Energy Storage Equipment		
72	(554) Maintenance of Miscellaneous Other Power Generation Plant	(429,322)	(744,379)
73	TOTAL Maintenance (Enter Total of Lines 69 thru 72)	11,830,255	5,443,948
74	TOTAL Power Production Expenses-Other Power (Enter Total of Lines 67 & 73)	41,671,946	46,120,465
75	E. Other Power Supply Expenses		
76	(555) Purchased Power	130,297,126	193,661,464
76.1	(555.1) Power Purchased for Storage Operations		
77	(556) System Control and Load Dispatching	1,148,693	1,033,328
78	(557) Other Expenses		508,000
79	TOTAL Other Power Supply Exp (Enter Total of Lines 76 thru 78)	131,445,819	195,202,792
80	TOTAL Power Production Expenses (Total of Lines 21, 41, 59, 74 & 79)	397,438,394	506,173,833
81	2. TRANSMISSION EXPENSES		
82	Operation		
83	(560) Operation Supervision and Engineering	634,531	639,126
85	(561.1) Load Dispatch-Reliability	120,950	132,658
86	(561.2) Load Dispatch-Monitor and Operate Transmission System	1,067,531	982,965
87	(561.3) Load Dispatch-Transmission Service and Scheduling	1,060,978	1,075,862
88	(561.4) Scheduling, System Control and Dispatch Services	653,243	578,829
89	(561.5) Reliability, Planning and Standards Development	585,047	549,988
90	(561.6) Transmission Service Studies		
91	(561.7) Generation Interconnection Studies		
92	(561.8) Reliability, Planning and Standards Development Services		
93	(562) Station Expenses	483,060	252,725
93.1	(562.1) Operation of Energy Storage Equipment		
94	(563) Overhead Lines Expenses	448,602	546,509
95	(564) Underground Lines Expenses		
96	(565) Transmission of Electricity by Others	8,537,067	8,847,163
97	(566) Miscellaneous Transmission Expenses	12,311,394	12,534,300
98	(567) Rents	451,931	364,194
99	TOTAL Operation (Enter Total of Lines 83 thru 98)	26,354,334	26,504,319
100	Maintenance		
101	(568) Maintenance Supervision and Engineering	14,149	14,626
102	(569) Maintenance of Structures	7,192	4,382
103	(569.1) Maintenance of Computer Hardware		
104	(569.2) Maintenance of Computer Software		

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

105	(569.3) Maintenance of Communication Equipment		
106	(569.4) Maintenance of Miscellaneous Regional Transmission Plant		
107	(570) Maintenance of Station Equipment	636,585	455,021
107.1	(570.1) Maintenance of Energy Storage Equipment		
108	(571) Maintenance of Overhead Lines	897,990	1,245,594
109	(572) Maintenance of Underground Lines		
110	(573) Maintenance of Miscellaneous Transmission Plant	193,359	156,898
111	TOTAL Maintenance (Total of Lines 101 thru 110)	1,749,275	1,876,521
112	TOTAL Transmission Expenses (Total of Lines 99 and 111)	28,103,609	28,380,840
113	3. REGIONAL MARKET EXPENSES		
114	Operation		
115	(575.1) Operation Supervision		
116	(575.2) Day-Ahead and Real-Time Market Facilitation		
117	(575.3) Transmission Rights Market Facilitation		
118	(575.4) Capacity Market Facilitation		
119	(575.5) Ancillary Services Market Facilitation		
120	(575.6) Market Monitoring and Compliance		
121	(575.7) Market Facilitation, Monitoring and Compliance Services		
122	(575.8) Rents		
123	Total Operation (Lines 115 thru 122)		
124	Maintenance		
125	(576.1) Maintenance of Structures and Improvements		
126	(576.2) Maintenance of Computer Hardware		
127	(576.3) Maintenance of Computer Software		
128	(576.4) Maintenance of Communication Equipment		
129	(576.5) Maintenance of Miscellaneous Market Operation Plant		
130	Total Maintenance (Lines 125 thru 129)		
131	TOTAL Regional Transmission and Market Operation Expenses (Enter Total of Lines 123 and 130)		
132	4. DISTRIBUTION EXPENSES		
133	Operation		
134	(580) Operation Supervision and Engineering	1,080,316	1,009,796
135	(581) Load Dispatching		
136	(582) Station Expenses	640,904	718,447
137	(583) Overhead Line Expenses	725,591	604,000
138	(584) Underground Line Expenses	979,986	857,091
138.1	(584.1) Operation of Energy Storage Equipment		
139	(585) Street Lighting and Signal System Expenses	5,497	223
140	(586) Meter Expenses	1,261,289	1,216,556

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2026 NEW MEXICO RATE CASE FILING
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141	(587) Customer Installations Expenses	824,356	804,471
142	(588) Miscellaneous Expenses	10,899,752	12,522,083
143	(589) Rents	411,588	440,609
144	TOTAL Operation (Enter Total of Lines 134 thru 143)	16,829,279	18,173,276
145	Maintenance		
146	(590) Maintenance Supervision and Engineering		
147	(591) Maintenance of Structures		
148	(592) Maintenance of Station Equipment	2,609,684	2,149,890
148.1	(592.2) Maintenance of Energy Storage Equipment		
149	(593) Maintenance of Overhead Lines	7,369,611	7,272,726
150	(594) Maintenance of Underground Lines	1,001,828	962,598
151	(595) Maintenance of Line Transformers		
152	(596) Maintenance of Street Lighting and Signal Systems	299,406	315,565
153	(597) Maintenance of Meters	459,720	291,298
154	(598) Maintenance of Miscellaneous Distribution Plant	498,684	458,783
155	TOTAL Maintenance (Total of Lines 146 thru 154)	12,238,933	11,450,860
156	TOTAL Distribution Expenses (Total of Lines 144 and 155)	29,068,212	29,624,136
157	5. CUSTOMER ACCOUNTS EXPENSES		
158	Operation		
159	(901) Supervision	215	
160	(902) Meter Reading Expenses	2,373,534	2,605,381
161	(903) Customer Records and Collection Expenses	19,339,125	15,164,287
162	(904) Uncollectible Accounts	4,682,869	4,412,455
163	(905) Miscellaneous Customer Accounts Expenses	345,256	182,431
164	TOTAL Customer Accounts Expenses (Enter Total of Lines 159 thru 163)	26,740,999	22,364,554
165	6. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
166	Operation		
167	(907) Supervision		
168	(908) Customer Assistance Expenses	537,911	1,064,621
169	(909) Informational and Instructional Expenses		
170	(910) Miscellaneous Customer Service and Informational Expenses		
171	TOTAL Customer Service and Information Expenses (Total Lines 167 thru 170)	537,911	1,064,621
172	7. SALES EXPENSES		
173	Operation		
174	(911) Supervision		
175	(912) Demonstrating and Selling Expenses		
176	(913) Advertising Expenses		
177	(916) Miscellaneous Sales Expenses		

178	TOTAL Sales Expenses (Enter Total of Lines 174 thru 177)		
179	8. ADMINISTRATIVE AND GENERAL EXPENSES		
180	Operation		
181	(920) Administrative and General Salaries	30,975,080	33,542,559
182	(921) Office Supplies and Expenses	9,191,682	6,109,529
183	(Less) (922) Administrative Expenses Transferred-Credit	10,717,418	7,562,837
184	(923) Outside Services Employed	13,396,550	11,878,318
185	(924) Property Insurance	6,004,234	5,328,432
186	(925) Injuries and Damages	3,679,027	4,008,389
187	(926) Employee Pensions and Benefits	7,193,408	2,571,074
188	(927) Franchise Requirements		
189	(928) Regulatory Commission Expenses	14,153,051	14,980,718
190	(929) (Less) Duplicate Charges-Cr.		
191	(930.1) General Advertising Expenses	1,198,770	965,013
192	(930.2) Miscellaneous General Expenses	2,985,596	3,296,260
193	(931) Rents	354,560	371,149
194	TOTAL Operation (Enter Total of Lines 181 thru 193)	78,414,540	75,488,604
195	Maintenance		
196	(935) Maintenance of General Plant	7,829,669	7,480,815
197	TOTAL Administrative & General Expenses (Total of Lines 194 and 196)	86,244,209	82,969,419
198	TOTAL Electric Operation and Maintenance Expenses (Total of Lines 80, 112, 131, 156, 164, 171, 178, and 197)	568,133,334	670,577,403

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NuclearFuelExpense
Includes a U.S. Department of Energy ("DOE") refund of \$2,848,457.
(b) Concept: NuclearFuelExpense
Includes a DOE refund of \$2,177,177.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4								
PURCHASED POWER (Account 555)														
1. Report all power purchases made during the year. Also report exchanges of electricity (i.e., transactions involving a balancing of debits and credits for energy, capacity, etc.) and any settlements for imbalanced exchanges. 2. Enter the name of the seller or other party in an exchange transaction in column (a). Do not abbreviate or truncate the name or use acronyms. Explain in a footnote any ownership interest or affiliation the respondent has with the seller. 3. In column (b), enter a Statistical Classification Code based on the original contractual terms and conditions of the service as follows: RQ - for requirements service. Requirements service is service which the supplier plans to provide on an ongoing basis (i.e., the supplier includes projects load for this service in its system resource planning). In addition, the reliability of requirement service must be the same as, or second only to, the supplier's service to its own ultimate consumers. LF - for long-term firm service. "Long-term" means five years or longer and "firm" means that service cannot be interrupted for economic reasons and is intended to remain reliable even under adverse conditions (e.g., the supplier must attempt to buy emergency energy from third parties to maintain deliveries of LF service). This category should not be used for long-term firm service firm service which meets the definition of RQ service. For all transaction identified as LF, provide in a footnote the termination date of the contract defined as the earliest date that either buyer or seller can unilaterally get out of the contract. IF - for intermediate-term firm service. The same as LF service expect that "intermediate-term" means longer than one year but less than five years. SF - for short-term service. Use this category for all firm services, where the duration of each period of commitment for service is one year or less. LU - for long-term service from a designated generating unit. "Long-term" means five years or longer. The availability and reliability of service, aside from transmission constraints, must match the availability and reliability of the designated unit. IU - for intermediate-term service from a designated generating unit. The same as LU service expect that "intermediate-term" means longer than one year but less than five years. EX - For exchanges of electricity. Use this category for transactions involving a balancing of debits and credits for energy, capacity, etc. and any settlements for imbalanced exchanges. OS - for other service. Use this category only for those services which cannot be placed in the above-defined categories, such as all non-firm service regardless of the Length of the contract and service from designated units of Less than one year. Describe the nature of the service in a footnote for each adjustment. AD - for out-of-period adjustment. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting years. Provide an explanation in a footnote for each adjustment. 4. In column (c), identify the FERC Rate Schedule Number or Tariff, or, for non-FERC jurisdictional sellers, include an appropriate designation for the contract. On separate lines, list all FERC rate schedules, tariffs or contract designations under which service, as identified in column (b), is provided. 5. For requirements RQ purchases and any type of service involving demand charges imposed on a monthly (or longer) basis, enter the monthly average billing demand in column (d), the average monthly non-coincident peak (NCP) demand in column (e), and the average monthly coincident peak (CP) demand in column (f). For all other types of service, enter NA in columns (d), (e) and (f). Monthly NCP demand is the maximum metered hourly (60-minute integration) demand in a month. Monthly CP demand is the metered demand during the hour (60-minute integration) in which the supplier's system reaches its monthly peak. Demand reported in columns (e) and (f) must be in megawatts. Footnote any demand not stated on a megawatt basis and explain. 6. Report in column (g) the megawatthours shown on bills rendered to the respondent, excluding purchases for energy storage. Report in column (h) the megawatthours shown on bills rendered to the respondent for energy storage purchases. Report in columns (i) and (j) the megawatthours of power exchanges received and delivered, used as the basis for settlement. Do not report net exchange. 7. Report demand charges in column (k), energy charges in column (l), and the total of any other types of charges, including out-of-period adjustments, in column (m). Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills received as settlement by the respondent. For power exchanges, report in column (n) the settlement amount for the net receipt of energy. If more energy was delivered than received, enter a negative amount. If the settlement amount (m) include credits or charges other than incremental generation expenses, or (2) excludes certain credits or charges covered by the agreement, provide an explanatory footnote. 8. The data in columns (g) through (n) must be totaled on the last line of the schedule. The total amount in columns (g) and (h) must be reported as Purchases on Page 401, line 10. The total amount in column (i) must be reported as Exchange Received on Page 401, line 12. The total amount in column (j) must be reported as Exchange Delivered on Page 401, line 13. 9. Footnote entries as required and provide explanations following all required data.														
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	Ferc Rate Schedule or Tariff Number (c)	Average Monthly Billing Demand (MW) (d)	Actual Demand (MW)		MegaWatt Hours Purchased (Excluding for Energy Storage) (g)	MegaWatt Hours Purchased for Energy Storage (h)	POWER EXCHANGES		COST/SETTLEMENT OF POWER			
					Average Monthly NCP Demand (e)	Average Monthly CP Demand (f)			MegaWatt Hours Received (i)	MegaWatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total (k+l+m) of Settlement (\$) (n)
1	Altop Energy Trading LLC	AD	MBR				36					(792)		(792)
2	Arizona Electric Power Cooperative	OS	OATT						619					
3	Arizona Electric Power Cooperative	SF	SRSG				9					614		614
4	Dynasty Power Inc.	SF	MBR				87,956					4,318,700		4,318,700
5	MAG Energy Solutions Inc.	OS	MBR				98,323					4,432,689		4,432,689
6	Salt River Project Agricultural Improvement and Power District	OS	MBR				3,935					228,950		228,950
7	Tenaska Power Services Co.	AD	MBR (WEIM)				0					45,565		45,565
8	Tri-State Generation and Transmission Assoc., Inc.	OS	MBR				1,368					80,560		80,560
9	Altop Energy Trading LLC	OS	MBR				1,345					78,324		78,324

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10	Arizona Public Service Company	SF	^(a) NWPP RSG				221					7,763		7,763
11	EDF Trading North America, LLC.	SF	MBR				2					320		320
12	Inadvertent								3,641	62,618				
13	MAG Energy Solutions Inc.	SF	MBR				4,474					225,606		225,606
14	Salt River Project Agricultural Improvement and Power District	SF	MBR				1,635					79,565		79,565
15	Tenaska Power Services Co.	SF	MBR (WEIM)				0					123,703		123,703
16	Tri-State Generation and Transmission Assoc., Inc.	SF	MBR				26,159					1,550,604		1,550,604
17	Altop Energy Trading LLC	SF	MBR				32,772					2,111,375		2,111,375
18	Evergy Kansas Central, Inc.	^(a) OS	MBR				53,687					4,006,165		4,006,165
19	Farmington	SF	SRSG				4					288		288
20	Mercuria Energy America, LLC.	^(a) AD	MBR				467					(5,816)		(5,816)
21	NM Net Mtr PP	OS	^(a) 16				16,832						^(a) 422,057	422,057
22	Sempra Gas & Power Marketing, LLC	SF	MBR				1,450					93,100		93,100
23	The Energy Authority, Inc.	^(a) AD	MBR (WEIM)				0					22		22
24	Tucson Electric Power	^(a) OS	MBR				0						^(a) 4,375	4,375
25	Arizona Electric Power Cooperative	SF	MBR				980					38,380		38,380
26	Evergy Kansas Central, Inc.	SF	MBR				5,954					545,985		545,985
27	Gridforce Energy Management	SF	NWPP RSG				14					383		383
28	Mercuria Energy America, LLC.	SF	MBR				10,198					576,293		576,293
29	NM Net Mtr RECs	OS	^(a) 33										^(a) 15,688	15,688
30	Shell Energy North America (US), L.P.	SF	MBR				3,439					177,879		177,879
31	TransAlta Energy Marketing (US), Inc.	^(a) AD	MBR (WEIM)				0					305		305
32	Tucson Electric Power	SF	MBR				4,851					396,656		396,656
33	Arizona Public Service Company	SF	MBR				4					324		324
34	California Independent System Operator	^(a) AD	^(a) MBR (WEIM)				41,121					3,080,057		3,080,057
35	Four Peaks Energy Inc.	^(a) LU	MBR				12,438					1,971,446		1,971,446
36	Imperial Irrigation District	SF	NWPP RSG				16					601		601
37	Morgan Stanley Capital Group, Inc.	SF	MBR				3,950					161,685		161,685
38	Solar Roadrunner LLC	^(a) LU	MBR				45,985					5,855,084		5,855,084
39	TX Non Firm PP	OS	^(a) 48				49,930						^(a) 469,773	469,773
40	TransAlta Energy Marketing (US), Inc.	SF	MBR (WEIM)				0					262		262
41	Avangrid Renewables, LLC	SF	MBR				1,100					38,200		38,200
42	California Independent System Operator	SF	MBR (WEIM)				592,877					22,982,694		22,982,694
43	Freeport-McMoRan Copper & Gold Energy Services, LLC	LU	MBR				^(a) 937,820					0		

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44	Nevada Power Company	SF	NWPP RSG				249					8,852		8,852
45	Newman Solar LLC	^(b) LU	MBR				12,759					701,481		701,481
46	SunE EPE 1 LLC	^(b) LU	MBR				27,119					2,821,773		2,821,773
47	Tri-State Generation and Transmission Assoc., Inc.	^(b) AD	MBR (WEIM)				0					9,948		9,948
48	BP Energy Company	SF	MBR				1,125					39,573		39,573
49	City of Glendale	SF	MBR				8					0		
50	Dynasty Power Inc.	SF	MBR (WEIM)				0					3,115		3,115
51	PacifiCorp	SF	MBR				1,157					48,294		48,294
52	Public Service Company of New Mexico	SF	SRSG				45					518		518
53	SunE EPE 2 LLC	^(b) LU	MBR				29,134					3,055,903		3,055,903
54	Tri-State Generation and Transmission Assoc., Inc.	SF	MBR (WEIM)				0					48,921		48,921
55	Brookfield Renewable Trading and Marketing LP	SF	MBR				26					193		193
56	Guzman Energy, LLC	^(b) AD	MBR				120					5,244		5,244
57	Guzman Energy, LLC	^(b) AD	MBR (WEIM)				0					7,822		7,822
58	Phillips 66 Energy Trading LLC	SF	MBR				1,418					30,878		30,878
59	Public Service Company of New Mexico	SF	NWPP RSG				90					3,022		3,022
60	Tenaska Power Services Co.	^(b) AD	MBR				278					4,333		4,333
61	WAPA - Colorado River Storage Project	^(b) AD	MBR (WEIM)				0					389		389
62	Buena Vista Energy Center LLC	^(b) AD	MBR				0					(271,682)		(271,682)
63	Guzman Energy, LLC	^(b) OS	MBR				29,360					1,414,340		1,414,340
64	Macquarie Energy LLC	^(b) AD	MBR (WEIM)				0					5,528		5,528
65	Powerex Corp.	SF	MBR				285					43,140		43,140
66	Salt River Project	SF	SRSG				36					1,455		1,455
67	Tenaska Power Services Co.	SF	MBR				1,124,670					44,987,861		44,987,861
68	Buena Vista Energy Center LLC	^(b) LU	MBR				390,282					12,156,294		12,156,294
69	Guzman Energy, LLC	SF	MBR				678					35,899		35,899
70	Powerex Corp.	SF	MBR (WEIM)				0					163		163
71	Public Service Co. of NM	^(b) AD	MBR				10					(600)		(600)
72	Salt River Project	SF	NWPP RSG				243					8,692		8,692
73	The Energy Authority, Inc.	^(b) OS	MBR				600					34,200		34,200
74	Citigroup Energy Inc.	^(b) AD	MBR				0					(203)		(203)
75	Hatch Solar Energy Center 1, LLC	^(b) LU	MBR				9,830					1,169,806		1,169,806
76	Public Service Co. of NM	^(b) AD	MBR (WEIM)				0					10,042		10,042

77	Public Service Co. of NM	SF	MBR				2,130					65,900		65,900
78	The Energy Authority, Inc.	SF	MBR				29,359					1,598,139		1,598,139
79	Tucson Electric Power Company	SF	SRSG				134					18,355		18,355
80	Citigroup Energy Inc.	SF	MBR				7,416					270,190		270,190
81	Hecate Energy Santa Teresa LLC	(af) OS	MBR				0					0	(936,481) (gk)	(936,481)
82	Public Service Co. of NM	SF	MBR (WEIM)				0					1,542		1,542
83	Quintessence, LLC	SF	MBR				835					(8,149)		(8,149)
84	TransAlta Energy Marketing (US), Inc.	(ag) AD	MBR				(36)					2,001		2,001
85	Tucson Electric Power Company	SF	NWPP RSG				90					3,142		3,142
86	ConocoPhillips Company	SF	MBR				601					15,950		15,950
87	Macho Springs Solar, LLC	(ah) LU	MBR				120,411					6,971,793		6,971,793
88	Rainbow Energy Marketing Corporation	(ai) AD	MBR				30					5,981		5,981
89	Rainbow Energy Marketing Corporation	(aj) AD	MBR (WEIM)				0					302		302
90	TransAlta Energy Marketing (US), Inc.	SF	MBR				25,709					1,645,063		1,645,063
91	Tri-State G & T Association, Inc.	SF	SRSG				71					7,764		7,764
92	Dynasty Power Inc.	(ak) OS	MBR				730					51,100		51,100
93	Macquarie Energy LLC	SF	MBR				510					10,920		10,920
94	Rainbow Energy Marketing Corporation	SF	MBR				913					17,092		17,092
95	Rainbow Energy Marketing Corporation	SF	MBR (WEIM)				0					5,243		5,243
96	TransCanada Energy Sales Ltd.	SF	MBR				1,760					49,280		49,280
97	WAPA-Desert SouthWest	SF	NWPP RSG				42					1,373		1,373
15	TOTAL						(gk) 3,861,579	0	4,260	62,618		130,321,714	(24,588)	130,297,126

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(b) Concept: StatisticalClassificationCode			
Contingent purchases.			
(c) Concept: StatisticalClassificationCode			
Contingent purchases.			
(d) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(e) Concept: StatisticalClassificationCode			
Contingent purchases.			
(f) Concept: StatisticalClassificationCode			
Contingent purchases.			
(g) Concept: StatisticalClassificationCode			
Contingent and Non-Firm purchases.			
(h) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(i) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(j) Concept: StatisticalClassificationCode			
Spinning Reserve purchases.			
(k) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(l) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(m) Concept: StatisticalClassificationCode			
Interconnection Agreement and Contract for Power Service between EPE and Four Peaks Energy, Inc. Contract is an evergreen contract.			
(n) Concept: StatisticalClassificationCode			
Renewable Purchase Power Agreement between Clearway Energy Group and EPE dated June 4, 2010, and continues for twenty years following the date of commercial operation in 2011.			
(o) Concept: StatisticalClassificationCode			
Renewable Purchase Power Agreement between PSEG El Paso Solar Energy Center and EPE effective September 5, 2013, and continues for thirty years following the date of commercial operation in 2014.			
(p) Concept: StatisticalClassificationCode			
Renewable Purchase Power Agreement between SunE1 EPE, LLC and EPE dated November 8, 2010, and continues for twenty-five years following the date of commercial operation in 2012.			
(q) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(r) Concept: StatisticalClassificationCode			
Renewable Purchase Power Agreement between SunE2 EPE, LLC and EPE dated November 8, 2010, and continues for twenty-five years following the date of commercial operation in 2012.			
(s) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(t) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(u) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(v) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(w) Concept: StatisticalClassificationCode			
Prior year adjustment.			
(x) Concept: StatisticalClassificationCode			

Contingent purchases.
(y) Concept: StatisticalClassificationCode
Prior year adjustment.
(z) Concept: StatisticalClassificationCode
EPE has two long-term Renewable Purchase Power Agreements with Buena Vista Energy Center, LLC, which expire on July 31, 2043 and July 11, 2043, respectively. The total capacity of the PPA facilities is 120 MW of solar generation and 50 MW of battery storage but the point of interconnection is limited to 120 MW.
(aa) Concept: StatisticalClassificationCode
Prior year adjustment.
(ab) Concept: StatisticalClassificationCode
Contingent purchases.
(ac) Concept: StatisticalClassificationCode
Prior year adjustment.
(ad) Concept: StatisticalClassificationCode
Renewable Purchase Power Agreement between Hatch Solar Energy Center 1, LLC and EPE effective August 31, 2010, and continues for twenty-five years following the date of commercial operation in 2011.
(ae) Concept: StatisticalClassificationCode
Prior year adjustment.
(af) Concept: StatisticalClassificationCode
Reverses the penalty credits associated with the terminated Hecate Purchased Power Agreement, as this resource was approved in New Mexico but not in Texas.
(ag) Concept: StatisticalClassificationCode
Prior year adjustment.
(ah) Concept: StatisticalClassificationCode
Renewable Purchase Power Agreement between Macho Springs Solar, LLC and EPE effective October 25, 2012, and continues for twenty years following the date of commercial operation in 2014.
(ai) Concept: StatisticalClassificationCode
Prior year adjustment.
(aj) Concept: StatisticalClassificationCode
Prior year adjustment.
(ak) Concept: StatisticalClassificationCode
Contingent purchases.
(al) Concept: RateScheduleTariffNumber
MBR = market-based rate Seller sold power to EPE pursuant to the WSPP Agreement, an individually negotiated Edison Electric Institute Agreement, or an individually negotiated Purchased Power Agreement.
(am) Concept: RateScheduleTariffNumber
OATT = Open Access Transmission Tariff.
(an) Concept: RateScheduleTariffNumber
SRSRG = Southwest Reserve Sharing Group Participation Agreement, end date April 30th, 2024.
(ao) Concept: RateScheduleTariffNumber
NWPP RSG = Northwest Power Pool Reserve Sharing Group Participation Agreement effective May 1st, 2024.
(ap) Concept: RateScheduleTariffNumber
New Mexico Rate No. 16.
(aq) Concept: RateScheduleTariffNumber
New Mexico Rate No. 33.
(ar) Concept: RateScheduleTariffNumber
MBR (WEIM) = Market-Based Rate WEIM EPE filed a notice of change in status with an accompanying market power analysis, and requested authorization to transact at market-based rates in the WEIM administered by CAISO. EPE commenced transacting in the WEIM on April 5, 2023.
(as) Concept: RateScheduleTariffNumber
Texas Rate No. 48.
(at) Concept: MegawattHoursPurchasedOtherThanStorage
The 937,820 MWhs relate to purchases from Freeport-McMoran Copper & Gold Energy Services LLC ("Freeport") related to EPE's Power Purchase and Sales Agreement with Freeport dated December 16, 2005.
(au) Concept: OtherChargesOfPurchasedPower
Represents amount paid to various New Mexico customers for excess renewable energy generated by customers and bought by EPE.
(av) Concept: OtherChargesOfPurchasedPower
Spinning Reserve purchases.
(aw) Concept: OtherChargesOfPurchasedPower
Represents amount paid for renewable energy certificates related to renewable energy generated by various New Mexico customers.

(ax) Concept: OtherChargesOfPurchasedPower
Represents amount paid to various retail Texas customers for excess distributed renewable energy generated by customers and bought by EPE.
(ay) Concept: OtherChargesOfPurchasedPower
Reverses the penalty credits associated with the terminated Hecate Purchased Power Agreement, as this resource was approved in New Mexico but not in Texas.
(az) Concept: MegawattHoursPurchasedOtherThanStorage
Includes 937,820 MWhs related to purchases to Freeport-McMoRan related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission			Date of Report: 04/03/2025			Year/Period of Report End of: 2024/ Q4					
TRANSMISSION OF ELECTRICITY FOR OTHERS (Account 456.1) (Including transactions referred to as "wheeling")														
1. Report all transmission of electricity, i.e., wheeling, provided for other electric utilities, cooperatives, other public authorities, qualifying facilities, non-traditional utility suppliers and ultimate customers for the quarter. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in column (a), (b) and (c). 3. Report in column (a) the company or public authority that paid for the transmission service. Report in column (b) the company or public authority that the energy was received from and in column (c) the company or public authority that the energy was delivered to. Provide the full name of each company or public authority. Do not abbreviate or truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation the respondent has with the entities listed in columns (a), (b) or (c). 4. In column (d) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO - Firm Network Service for Others, FNS - Firm Network Transmission Service for Self, LFP - "Long-Term Firm Point to Point Transmission Service, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point to Point Transmission Reservation, NF - non-firm transmission service, OS - Other Transmission Service and AD - Out-of-Period Adjustments. Use this code for any accounting adjustments or "true-ups" for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes. 5. In column (e), identify the FERC Rate Schedule or Tariff Number, On separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (d), is provided. 6. Report receipt and delivery locations for all single contract path, "point to point" transmission service. In column (f), report the designation for the substation, or other appropriate identification for where energy was received as specified in the contract. In column (g) report the designation for the substation, or other appropriate identification for where energy was delivered as specified in the contract. 7. Report in column (h) the number of megawatts of billing demand that is specified in the firm transmission service contract. Demand reported in column (h) must be in megawatts. Footnote any demand not stated on a megawatts basis and explain. 8. Report in column (i) and (j) the total megawatt-hours received and delivered. 9. In column (k) through (n), report the revenue amounts as shown on bills or vouchers. In column (k), provide revenues from demand charges related to the billing demand reported in column (h). In column (l), provide revenues from energy charges related to the amount of energy transferred. In column (m), provide the total revenues from all other charges on bills or vouchers rendered, including out of period adjustments. Explain in a footnote all components of the amount shown in column (m). Report in column (n) the total charge shown on bills rendered to the entity listed in column (a). If no monetary settlement was made, enter zero (0) in column (n). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 10. The total amounts in columns (i) and (j) must be reported as Transmission Received and Transmission Delivered for annual report purposes only on Page 401, Lines 16 and 17, respectively. 11. Footnote entries and provide explanations following all required data.														
Line No.	Payment By (Company of Public Authority) (Footnote Affiliation) (a)	Energy Received From (Company of Public Authority) (Footnote Affiliation) (b)	Energy Delivered To (Company of Public Authority) (Footnote Affiliation) (c)	Statistical Classification (d)	Ferc Rate Schedule of Tariff Number (e)	Point of Receipt (Substation or Other Designation) (f)	Point of Delivery (Substation or Other Designation) (g)	Billing Demand (MW) (h)	TRANSFER OF ENERGY		REVENUE FROM TRANSMISSION OF ELECTRICITY FOR OTHERS			
									Megawatt Hours Received (i)	Megawatt Hours Delivered (j)	Demand Charges (\$) (k)	Energy Charges (\$) (l)	Other Charges (\$) (m)	Total Revenues (\$) (k+l+m) (n)
1	EPE Resources Management Department	Public Service Company of New Mexico	EPE Resources Management Department	NF	OATT	Amrad345	EPE System	0	1,069	1,069	0	0	0	
2	EPE Resources Management Department	Southwestern Public Service Company	EPE Resources Management Department	NF	OATT	Eddy230	EPE System	0	450	450	0	0	0	
3	EPE Resources Management Department	EPE Resources Management Department	Tucson Electric Power Company	NF	OATT	EPE System	Greenlee	0	1,233	1,233	0	0	0	
4	EPE Resources Management Department	EPE Resources Management Department	Public Service Company of New Mexico	NF	OATT	EPE System	Luna	0	139	139	0	0	0	
5	EPE Resources Management Department	EPE Resources Management Department	Public Service Company of New Mexico	SFP	OATT	EPE System	Luna	0	42	42	0	0	0	
6	EPE Resources Management Department	EPE Resources Management Department	Tucson Electric Power Company	NF	OATT	EPE System	Springerville	0	14,565	14,565	0	0	0	
7	EPE Resources Management Department	EPE Resources Management Department	Tucson Electric Power Company	SFP	OATT	EPE System	Springerville	0	208	208	0	0	0	
8	EPE Resources Management Department	EPE Resources Management Department	Public Service Company of New Mexico	NF	OATT	EPE System	Westmesa	0	7	7	0	0	0	
9	EPE Resources Management Department	Public Service Company of New Mexico	EPE Resources Management Department	NF	OATT	Hidalgo	EPE System	0	965	965	0	0	0	
10	EPE Resources Management Department	Salt River Project	Arizona Public Service Company	NF	OATT	Jojoba	Westwing	0	261	261	0	0	0	
11	EPE Resources Management Department	Public Service Company of New Mexico	EPE Resources Management Department	NF	OATT	Luna	EPE System	0	1,047	1,047	0	0	0	
12	EPE Resources Management Department	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Springerville	0	139	139	0	0	0	
13	EPE Resources Management Department	Salt River Project	Salt River Project	NF	OATT	Palo Verde	Jojoba	0	32	32	0	0	0	
14	EPE Resources Management Department	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	1,664	1,664	0	0	0	

15	EPE Resources Management Department	Tucson Electric Power Company	EPE Resources Management Department	NF	OATT	Springerville	EPE System	0	7,110	7,110	0	0	0	
16	EPE Resources Management Department	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Hidalgo	0	147	147	0	0	0	
17	EPE Resources Management Department	Public Service Company of New Mexico	EPE Resources Management Department	NF	OATT	Westmesa	EPE System	0	2,305	2,305	0	0	0	
18	Rio Grande Electric Co-Op	EPE Resources Management Department	EPE Resources Management Department	FNO	OATT	EPE System	Coyote/Farmer	9	78,025	78,025	261,274	0	0	261,274
19	Altop Energy Trading LLC	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Amrad345	0	42	42	0	1,291	0	1,291
20	Altop Energy Trading LLC	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Luna	0	1,975	1,975	0	12,563	0	12,563
21	Arizona Electric Power Cooperative	Salt River Project	Arizona Public Service Company	LFP	OATT	Palo Verde	Westwing	250	187,369	187,369	4,950,471	0	0	4,950,471
22	Arizona Electric Power Cooperative	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	5	5	0	238	0	238
23	Arizona Electric Power Cooperative	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	1,001	1,001	0	35,192	0	35,192
24	Arizona Electric Power Cooperative	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	4,376	4,376	0	21,609	0	21,609
25	AVANGRID RENEWABLES, LLC	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	803	803	0	2,361	0	2,361
26	AVANGRID RENEWABLES, LLC	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	201	201	0	609	0	609
27	BP Energy Company	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	1,400	1,400	0	4,001	0	4,001
28	Central Arizona Water Conservation District	Salt River Project	Arizona Public Service Company	LFP	OATT	Palo Verde	Westwing	115	370,433	370,433	2,283,083	0	0	2,283,083
29	Central Arizona Water Conservation District	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	6	6	0	792	0	792
30	Central Arizona Water Conservation District	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	1,740	1,740	0	54,912	0	54,912
31	Central Arizona Water Conservation District	Arizona Public Service Company	Salt River Project	NF	OATT	Westwing	Palo Verde	0	9	9	0	308	0	308
32	Constellation Energy Generation, LLC	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	321	321	0	952	0	952
33	Dynasty Power Inc	Southwestern Public Service Company	Tucson Electric Power Company	NF	OATT	Eddy230	Greenlee	86	6,764	6,764	372,208	9,259	0	381,467
34	Dynasty Power Inc	Southwestern Public Service Company	Tucson Electric Power Company	NF	OATT	Eddy230	Springerville	0	428	428	0	2,726	0	2,726
35	Dynasty Power Inc	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Greenlee	Luna	0	0	0	0	162	0	162
36	Dynasty Power Inc	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Luna	Springerville	0	0	0	0	162	0	162
37	Dynasty Power Inc	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	559	559	0	3,872	0	3,872
38	Dynasty Power Inc	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad345	0	0	0	0	557	0	557
39	Dynasty Power Inc	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	450	450	0	4,412	0	4,412
40	Dynasty Power Inc	Arizona Public Service Company	Salt River Project	NF	OATT	Westwing	Palo Verde	0	201	201	0	1,045	0	1,045

41	Dynasty Power Inc	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	562	562	0	2,683	0	2,683
42	Eagle Energy Partners	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	0	0	0	500	0	500
43	Guzman Power Markets, LLC	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Amrad345	Springerville	0	0	0	0	3,584	0	3,584
44	Guzman Power Markets, LLC	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Greenlee	Luna	0	1	1	0	4	0	4
45	Guzman Power Markets, LLC	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Luna	Westmesa	0	1	1	0	4	0	4
46	Guzman Power Markets, LLC	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Amrad345	0	413	413	0	7,137	0	7,137
47	Guzman Power Markets, LLC	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad345	0	7,062	7,062	0	31,066	0	31,066
48	Guzman Power Markets, LLC	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	177	177	0	1,727	0	1,727
49	Macquarie Cook Power	Southwestern Public Service Company	Tucson Electric Power Company	NF	OATT	Eddy230	Greenlee	86	0	0	186,104	0	0	186,104
50	Macquarie Cook Power	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	0	0	0	24,510	0	24,510
51	MAG ENERGY SOLUTIONS INC	Southwestern Public Service Company	Tucson Electric Power Company	NF	OATT	Eddy230	Springerville	121	5,309	5,309	261,844	5,097	0	266,941
52	MAG ENERGY SOLUTIONS INC	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	583	583	0	3,117	0	3,117
53	MAG ENERGY SOLUTIONS INC	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	401	401	0	1,190	0	1,190
54	Powerex	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	742	742	0	2,608	0	2,608
55	Powerex	Arizona Public Service Company	Salt River Project	SFP	OATT	Palo Verde	Westwing	0	25	25	0	73	0	73
56	Powerex	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad345	0	229	229	0	1,579	0	1,579
57	Powerex	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	407	407	0	3,031	0	3,031
58	Powerex	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	744	744	0	3,430	0	3,430
59	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Afton	Amrad115	0	2,975	2,975	0	62,889	0	62,889
60	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Afton	Amrad115	0	92,411	92,411	0	362,992	0	362,992
61	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Afton	Luna	0	4,700	4,700	0	49,977	0	49,977
62	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Afton	Luna	0	1,545	1,545	0	17,729	0	17,729
63	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	 LFP	OATT	Afton	Springerville	94	207,398	207,398	2,409,482	0	0	2,409,482
64	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Afton	Springerville	0	14,665	14,665	0	270,586	0	270,586
65	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Afton	Springerville	0	10,775	10,775	0	335,829	0	335,829
66	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	 LFP	OATT	Afton	Westmesa	141	215,216	215,216	2,071,500	0	0	2,071,500

67	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Afton	Westmesa	0	10,378	10,378	0	111,388	0	111,388
68	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Afton	Westmesa	0	10,812	10,812	0	325,471	0	325,471
69	Public Service Company of New Mexico	Public Service Company of New Mexico	El Paso Electric Company	NF	OATT	Amrad115	Newman345	0	4	4	0	72	0	72
70	Public Service Company of New Mexico	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Greenlee	Amrad115	0	2,319	2,319	0	23,617	0	23,617
71	Public Service Company of New Mexico	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Greenlee	Luna	0	280	280	0	10,131	0	10,131
72	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	LFP	OATT	Las Cruces	Amrad	40	83,294	83,294	617,509	0	0	617,509
73	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Las Cruces	Amrad115	0	485	485	0	3,874	0	3,874
74	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Las Cruces	Amrad115	0	3,918	3,918	0	108,400	0	108,400
75	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Luna	Afton	0	9	9	0	81	0	81
76	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Luna	Afton	0	783	783	0	4,749	0	4,749
77	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Luna	Amrad115	0	0	0	0	458	0	458
78	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Luna	Amrad115	0	1,473	1,473	0	12,030	0	12,030
79	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Greenlee	0	662	662	0	13,698	0	13,698
80	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	LFP	OATT	Luna	Springerville	60	331,796	331,796	1,497,115	0	0	1,497,115
81	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Springerville	0	42,705	42,705	0	1,046,644	0	1,046,644
82	Public Service Company of New Mexico	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Luna	Springerville	44	134,125	134,125	1,047,777	562,268	0	1,610,045
83	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Luna	Westmesa	0	2,791	2,791	0	28,019	0	28,019
84	Public Service Company of New Mexico	El Paso Electric Company	Public Service Company of New Mexico	SFP	OATT	Newman345	Afton	0	4	4	0	72	0	72
85	Public Service Company of New Mexico	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad115	0	531	531	0	2,668	0	2,668
86	Public Service Company of New Mexico	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Luna	0	6,108	6,108	0	39,089	0	39,089
87	Public Service Company of New Mexico	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Luna	0	1,384	1,384	0	10,904	0	10,904
88	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	LFP	OATT	Westmesa	Amrad	25	105,091	105,091	573,753	0	0	573,753
89	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Westmesa	Amrad115	0	3,054	3,054	0	28,741	0	28,741
90	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Westmesa	Amrad115	0	33,552	33,552	0	644,958	0	644,958
91	Public Service Company of New Mexico	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Westmesa	Amrad345	0	0	0	0	3,527	0	3,527
92	Public Service Company of New Mexico	Public Service Company of New Mexico	EPE Resources Management Department	NF	OATT	Westmesa	EPE System	0	20	20	0	92	0	92

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
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93	Quintessence, LLC	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	34	34	0	101	0	101
94	Rainbow Energy Marketing Corp	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Amrad345	Springerville	0	0	0	0	3	0	3
95	Rainbow Energy Marketing Corp	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad345	0	777	777	0	6,045	0	6,045
96	Rainbow Energy Marketing Corp	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	8,784	8,784	0	92,870	0	92,870
97	Shell Energy	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Amrad345	Springerville	0	125	125	0	413	0	413
98	Southwestern Public Service	EPE Resources Management Department	Southwestern Public Service Company	NF	OATT	EPE System	Eddy230	0	0	0	0	10,430	0	10,430
99	Tenaska Power Services Company	Tucson Electric Power Company	Public Service Company of New Mexico	AD	OATT	Greenlee	Luna	0	0	0	0	(249)	0	(249)
100	Tenaska Power Services Company	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Greenlee	0	47	47	0	3,789	0	3,789
101	Tenaska Power Services Company	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Springerville	0	954	954	0	5,811	0	5,811
102	Tenaska Power Services Company	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Luna	Springerville	0	70	70	0	542	0	542
103	Tenaska Power Services Company	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	100,704	100,704	0	464,865	0	464,865
104	Tenaska Power Services Company	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	12	135,965	135,965	148,400	435,416	0	583,816
105	Tenaska Power Services Company	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad345	0	109	109	0	1,941	0	1,941
106	Tenaska Power Services Company	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	56	56	0	507	0	507
107	Tenaska Power Services Company	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Hidalgo	0	50	50	0	267	0	267
108	Tenaska Power Services Company	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Luna	0	73	73	0	785	0	785
109	The Energy Authority	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Amrad115	Amrad345	0	0	0	0	5	0	5
110	The Energy Authority	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Amrad345	Springerville	0	0	0	0	5	0	5
111	The Energy Authority	Southwestern Public Service Company	Tucson Electric Power Company	NF	OATT	Eddy230	Greenlee	0	1	1	0	37	0	37
112	The Energy Authority	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Springerville	0	0	0	0	3	0	3
113	The Energy Authority	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Luna	Westmesa	0	0	0	0	3	0	3
114	The Energy Authority	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	5	5	0	878	0	878
115	The Energy Authority	Tucson Electric Power Company	Tucson Electric Power Company	NF	OATT	Springerville	Greenlee	0	0	0	0	8	0	8
116	The Energy Authority	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Luna	0	0	0	0	3	0	3
117	The Energy Authority	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Westmesa	Luna	0	0	0	0	3	0	3
118	Transalta	Southwestern Public Service Company	Tucson Electric Power Company	NF	OATT	Eddy230	Springerville	0	1,046	1,046	0	6,711	0	6,711

119	Transalta	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	50	50	0	286	0	286
120	Transalta	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	91	91	0	363	0	363
121	Transalta	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Amrad345	0	0	0	0	1,841	0	1,841
122	Transalta	Tucson Electric Power Company	Southwestern Public Service Company	NF	OATT	Springerville	Eddy230	0	450	450	0	3,807	0	3,807
123	Transalta	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	271	271	0	1,437	0	1,437
124	Tristate Generating and Transmission Coop	Tucson Electric Power Company	Public Service Company of New Mexico	LFP	80	Springerville	Las Cruces/Orogrande	50	419,967	419,967	1,234,500	0	0	1,234,500
125	Tristate Generating and Transmission Coop	Tucson Electric Power Company	Public Service Company of New Mexico	SFP	OATT	Springerville	Las Cruces/Orogrande	0	17,002	17,002	0	444,960	0	444,960
126	Tristate Power Marketing	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Springerville	Las Cruces	0	16,891	16,891	0	39,380	0	39,380
127	Tristate Power Marketing	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Westmesa	Orogrande115	0	24	24	0	369	0	369
128	Tucson Electric Power Company	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Afton	Luna	0	2,628	2,628	0	29,634	0	29,634
129	Tucson Electric Power Company	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Afton	Luna	0	2,812	2,812	0	24,625	0	24,625
130	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	LFP	OATT	Afton	Springerville	185	0	0	0	0	0	
131	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Afton	Springerville	0	1,378	1,378	0	25,147	0	25,147
132	Tucson Electric Power Company	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Afton	Westmesa	0	19	19	0	1,046	0	1,046
133	Tucson Electric Power Company	Public Service Company of New Mexico	El Paso Electric Company	NF	OATT	Amrad115	Newman345	0	4,014	4,014	0	54,748	0	54,748
134	Tucson Electric Power Company	Public Service Company of New Mexico	El Paso Electric Company	SFP	OATT	Amrad115	Newman345	0	2,822	2,822	0	25,066	0	25,066
135	Tucson Electric Power Company	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Amrad345	Amrad115	0	6,094	6,094	0	72,783	0	72,783
136	Tucson Electric Power Company	Public Service Company of New Mexico	Public Service Company of New Mexico	SFP	OATT	Amrad345	Amrad115	0	741	741	0	7,032	0	7,032
137	Tucson Electric Power Company	Southwestern Public Service Company	Tucson Electric Power Company	LFP	OATT	Eddy345	Springerville	65	0	0	0	0	0	
138	Tucson Electric Power Company	El Paso Electric Company	Public Service Company of New Mexico	NF	OATT	Empire345	Amrad345	0	5,426	5,426	0	68,933	0	68,933
139	Tucson Electric Power Company	El Paso Electric Company	Public Service Company of New Mexico	SFP	OATT	Empire345	Amrad345	0	1,412	1,412	0	10,957	0	10,957
140	Tucson Electric Power Company	El Paso Electric Company	Tucson Electric Power Company	LFP	OATT	Empire345	Springerville	250	699,436	699,436	4,958,470	0	0	4,958,470
141	Tucson Electric Power Company	El Paso Electric Company	Tucson Electric Power Company	NF	OATT	Empire345	Springerville	0	1,287	1,287	0	15,309	0	15,309
142	Tucson Electric Power Company	El Paso Electric Company	Tucson Electric Power Company	SFP	OATT	Empire345	Springerville	0	28,114	28,114	0	684,847	0	684,847
143	Tucson Electric Power Company	El Paso Electric Company	Public Service Company of New Mexico	NF	OATT	Empire345	Westmesa	0	3,890	3,890	0	28,602	0	28,602
144	Tucson Electric Power Company	EPE Resources Management Department	Public Service Company of New Mexico	NF	OATT	EPE System	Luna	0	83	83	0	647	0	647
145	Tucson Electric Power Company	Salt River Project	Salt River Project	LFP	OATT	Jojoba	Kyrene	142	790,158	790,158	2,953,255	0	0	2,953,255

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI

FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
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146	Tucson Electric Power Company	Salt River Project	Salt River Project	SFP	OATT	Jojoba	Kyrene	0	5,251	5,251	0	230,108	0	230,108
147	Tucson Electric Power Company	Salt River Project	Salt River Project	NF	OATT	Jojoba	Palo Verde	0	3,630	3,630	0	18,875	0	18,875
148	Tucson Electric Power Company	Salt River Project	Salt River Project	SFP	OATT	Jojoba	Palo Verde	0	316,801	316,801	0	1,374,923	0	1,374,923
149	Tucson Electric Power Company	Salt River Project	Arizona Public Service Company	NF	OATT	Jojoba	Westwing	0	215,078	215,078	0	1,264,579	0	1,264,579
150	Tucson Electric Power Company	Salt River Project	Arizona Public Service Company	SFP	OATT	Jojoba	Westwing	0	14,067	14,067	0	75,727	0	75,727
151	Tucson Electric Power Company	Public Service Company of New Mexico	El Paso Electric Company	NF	OATT	Luna	Empire345	0	24	24	0	212	0	212
152	Tucson Electric Power Company	Public Service Company of New Mexico	El Paso Electric Company	SFP	OATT	Luna	Empire345	0	10	10	0	313	0	313
153	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	⁸⁹ LFP	OATT	Luna	Greenlee	30	193,955	193,955	764,845	0	0	764,845
154	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Greenlee	0	4,581	4,581	0	33,594	0	33,594
155	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Luna	Greenlee	0	51,112	51,112	0	1,447,550	0	1,447,550
156	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	⁸⁹ LFP	OATT	Luna	Springerville	10	0	0	0	0	0	
157	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	NF	OATT	Luna	Springerville	0	12,454	12,454	0	68,338	0	68,338
158	Tucson Electric Power Company	Public Service Company of New Mexico	Tucson Electric Power Company	SFP	OATT	Luna	Springerville	0	1,913	1,913	0	38,175	0	38,175
159	Tucson Electric Power Company	Public Service Company of New Mexico	Public Service Company of New Mexico	NF	OATT	Luna	Westmesa	0	390	390	0	4,336	0	4,336
160	Tucson Electric Power Company	Tucson Electric Power Company	Tucson Electric Power Company	SFP	OATT	Macho Springs	Greenlee	0	247	247	0	2,694	0	2,694
161	Tucson Electric Power Company	Tucson Electric Power Company	Public Service Company of New Mexico	NF	OATT	Macho Springs	Luna	0	734	734	0	10,449	0	10,449
162	Tucson Electric Power Company	Tucson Electric Power Company	Tucson Electric Power Company	NF	OATT	Macho Springs	Springerville	0	4,394	4,394	0	45,858	0	45,858
163	Tucson Electric Power Company	Tucson Electric Power Company	Tucson Electric Power Company	SFP	OATT	Macho Springs	Springerville	10	85,711	85,711	259,780	878,680	0	1,138,460
164	Tucson Electric Power Company	El Paso Electric Company	Public Service Company of New Mexico	NF	OATT	Newman345	Afton	0	3,956	3,956	0	52,212	0	52,212
165	Tucson Electric Power Company	El Paso Electric Company	Public Service Company of New Mexico	SFP	OATT	Newman345	Afton	0	2,881	2,881	0	27,602	0	27,602
166	Tucson Electric Power Company	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	99,185	99,185	0	488,245	0	488,245
167	Tucson Electric Power Company	Salt River Project	Arizona Public Service Company	SFP	OATT	Palo Verde	Westwing	0	110	110	0	352	0	352
168	Tucson Electric Power Company	Tucson Electric Power Company	El Paso Electric Company	NF	OATT	Springerville	Empire345	0	435	435	0	4,232	0	4,232
169	Tucson Electric Power Company	Tucson Electric Power Company	El Paso Electric Company	SFP	OATT	Springerville	Empire345	0	43	43	0	423	0	423
170	Tucson Electric Power Company	Arizona Public Service Company	Salt River Project	NF	OATT	Westwing	Palo Verde	0	0	0	0	128	0	128
171	Tucson Electric Power Company	Arizona Public Service Company	Salt River Project	SFP	OATT	Westwing	Palo Verde	0	91	91	0	2,416	0	2,416
172	UniSource Energy Services	Salt River Project	Salt River Project	NF	OATT	Jojoba	Palo Verde	0	123	123	0	570	0	570
173	UniSource Energy Services	Salt River Project	Arizona Public Service Company	NF	OATT	Jojoba	Westwing	0	95,469	95,469	0	448,112	0	448,112

174	UniSource Energy Services	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	248,946	248,946	0	1,046,396	0	1,046,396
175	Western Area Power Admin	Tucson Electric Power Company	El Paso Electric Company	SFP	OATT	Springerville	Empire345	0	220	220	0	989	0	989
176	Western Area Power Admin	Tucson Electric Power Company	El Paso Electric Company	NF	OATT	Springerville	Holloman	0	150	150	0	1,331	0	1,331
177	Western Area Power Admin	Public Service Company of New Mexico	El Paso Electric Company	^(b) LFP	OATT	Westmesa	Holloman	2	5,238	5,238	49,804	0	0	49,804
178	Western Area Power Admin	Public Service Company of New Mexico	El Paso Electric Company	SFP	OATT	Westmesa	Holloman	0	223	223	0	5,468	0	5,468
179	Western Area Power Admin - DSW	Salt River Project	Arizona Public Service Company	NF	OATT	Palo Verde	Westwing	0	452	452	0	2,278	0	2,278
35	TOTAL							1,827	5,651,144	5,651,144	26,901,174	14,477,492		41,378,666

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: StatisticalClassificationCode
Network Integration Transmission Service. Evergreen contract may expire on March 31st of the applicable year with a prior two year notice.
(b) Concept: StatisticalClassificationCode
Firm transmission contracts of 125 and 125MW, expiration January 1, 2026.
(c) Concept: StatisticalClassificationCode
Firm transmission contracts of 80, 4 and 31 MW, expiration January 1, 2025, January 1, 2026 and October 1 2026, respectively.
(d) Concept: StatisticalClassificationCode
Firm transmission contract, expiration August 1, 2029.
(e) Concept: StatisticalClassificationCode
Firm transmission contracts of 111 and 30 MW, expiration January 1, 2029. Includes 111 MW generation dependent firm transmission service per executed service agreement.
(f) Concept: StatisticalClassificationCode
Firm transmission contract, expiration May 1, 2027.
(g) Concept: StatisticalClassificationCode
Firm transmission contract, expiration January 1, 2025.
(h) Concept: StatisticalClassificationCode
Firm transmission contract, expiration July 1, 2028.
(i) Concept: StatisticalClassificationCode
True up to November 2023 to credit the Hourly Non-Firm rate and charge the Daily Non-Firm rate.
(j) Concept: StatisticalClassificationCode
Firm grandfathered transmission contracts, expiration January 1, 2026.
(k) Concept: StatisticalClassificationCode
Firm transmission contract, expiration January 1, 2026. Service was redirected to another yearly service.
(l) Concept: StatisticalClassificationCode
Firm transmission contract, expiration January 1, 2026. Service was redirected to another yearly service.
(m) Concept: StatisticalClassificationCode
Firm transmission contracts of 185 and 65MW, expiration January 1, 2026.
(n) Concept: StatisticalClassificationCode
Firm transmission contract, expiration January 1, 2025.
(o) Concept: StatisticalClassificationCode
Firm transmission contract, expiration November 1, 2029.
(p) Concept: StatisticalClassificationCode
Firm transmission contract, expiration November 1, 2029. Service was redirected to monthly services.
(q) Concept: StatisticalClassificationCode
Firm transmission contract, expiration October 1, 2029.
(t) Concept: RateScheduleTariffNumber
OATT = Open Access Transmission Tariff.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
TRANSMISSION OF ELECTRICITY BY ISO/RTOs							
1. Report in Column (a) the Transmission Owner receiving revenue for the transmission of electricity by the ISO/RTO. 2. Use a separate line of data for each distinct type of transmission service involving the entities listed in Column (a). 3. In Column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNO – Firm Network Service for Others, FNS – Firm Network Transmission Service for Self, LFP – Long-Term Firm Point-to-Point Transmission Service, OLF – Other Long-Term Firm Transmission Service, SFP – Short-Term Firm Point-to-Point Transmission Reservation, NF – Non-Firm Transmission Service, OS – Other Transmission Service and AD- Out-of-Period Adjustments. Use this code for any accounting adjustments or “true-ups” for service provided in prior reporting periods. Provide an explanation in a footnote for each adjustment. See General Instruction for definitions of codes. 4. In column (c) identify the FERC Rate Schedule or tariff Number, on separate lines, list all FERC rate schedules or contract designations under which service, as identified in column (b) was provided. 5. In column (d) report the revenue amounts as shown on bills or vouchers. 6. Report in column (e) the total revenues distributed to the entity listed in column (a).							
Line No.	Payment Received by (Transmission Owner Name) (a)	Statistical Classification (b)	FERC Rate Schedule or Tariff Number (c)	Total Revenue by Rate Schedule or Tariff (d)	Total Revenue (e)		
1							
2							
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40	TOTAL				

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
TRANSMISSION OF ELECTRICITY BY OTHERS (Account 565)								
1. Report all transmission, i.e. wheeling or electricity provided by other electric utilities, cooperatives, municipalities, other public authorities, qualifying facilities, and others for the quarter. 2. In column (a) report each company or public authority that provided transmission service. Provide the full name of the company, abbreviate if necessary, but do not truncate name or use acronyms. Explain in a footnote any ownership interest in or affiliation with the transmission service provider. Use additional columns as necessary to report all companies or public authorities that provided transmission service for the quarter reported. 3. In column (b) enter a Statistical Classification code based on the original contractual terms and conditions of the service as follows: FNS - Firm Network Transmission Service for Self, LFP - Long-Term Firm Point-to-Point Transmission Reservations, OLF - Other Long-Term Firm Transmission Service, SFP - Short-Term Firm Point-to-Point Transmission Reservations, NF - Non-Firm Transmission Service, and OS - Other Transmission Service. See General Instructions for definitions of statistical classifications. 4. Report in column (c) and (d) the total megawatt hours received and delivered by the provider of the transmission service. 5. Report in column (e), (f) and (g) expenses as shown on bills or vouchers rendered to the respondent. In column (e) report the demand charges and in column (f) energy charges related to the amount of energy transferred. On column (g) report the total of all other charges on bills or vouchers rendered to the respondent, including any out of period adjustments. Explain in a footnote all components of the amount shown in column (g). Report in column (h) the total charge shown on bills rendered to the respondent. If no monetary settlement was made, enter zero in column (h). Provide a footnote explaining the nature of the non-monetary settlement, including the amount and type of energy or service rendered. 6. Enter ""TOTAL"" in column (a) as the last line. 7. Footnote entries and provide explanations following all required data.								
Line No.	Name of Company or Public Authority (Footnote Affiliations) (a)	Statistical Classification (b)	TRANSFER OF ENERGY		EXPENSES FOR TRANSMISSION OF ELECTRICITY BY OTHERS			
			MegaWatt Hours Received (c)	MegaWatt Hours Delivered (d)	Demand Charges (\$) (e)	Energy Charges (\$) (f)	Other Charges (\$) (g)	Total Cost of Transmission (\$) (h)
1	Public Serv. Co. of NM	LFP	58,731	58,731	4,754,754			4,754,754
2	Public Serv. Co. of NM	LFP	50	50	769,627			769,627
3	Public Serv. Co. of NM	SFP	88,979	88,979		246,189		246,189
4	Public Serv. Co. of NM	NF	25,972	25,972		224,518		224,518
5	Public Serv. Co. of NM	OS					(10,900)	(10,900)
6	Public Serv. Co. of NM	AD				52,956	(214,855)	(161,899)
7	Salt River Project	OLF	350,379	350,379	1,738,395			1,738,395
8	Salt River Project	SFP	658	658		3,092		3,092
9	Salt River Project	NF	336	336		2,710		2,710
10	Salt River Project	OS					924,750	924,750
11	Salt River Project	AD					(226)	(226)
12	Tucson Electric Power	OLF	367,717	367,717				
13	Tucson Electric Power	SFP	5,877	5,877		36,749		36,749
14	Tucson Electric Power	NF	8,267	8,267		52,641		52,641
15	Tucson Electric Power	OS					(64,261)	(64,261)
16	Tucson Electric Power	AD					(34,932)	(34,932)
17	Open Access Technology	NF	5,024	5,024		55,860		55,860
	TOTAL		911,990	911,990	7,262,776	674,715	599,576	8,537,067

FOOTNOTE DATA
(a) Concept: StatisticalClassificationCode
Contract terminates July 1, 2027.
(b) Concept: StatisticalClassificationCode
Contract terminates July 1, 2027.
(c) Concept: StatisticalClassificationCode
Amounts shown include EIM charges.
(d) Concept: StatisticalClassificationCode
Amounts shown include prior year adjustment PNM Annual Transmission Revenue Requirement recalculation transmission charges and EIM charges.
(e) Concept: StatisticalClassificationCode
Contract expires concurrent with the ANPP Participation Agreement.
(f) Concept: StatisticalClassificationCode
Amounts shown include EIM charges.
(g) Concept: StatisticalClassificationCode
Amounts shown based on prior year adjustments for 2023 Short-Term Firm and Non-Firm transmission reservations, related ancillary and losses. Additionally, prior year adjustments for 2023 EIM charges.
(h) Concept: StatisticalClassificationCode
Service Schedule C terminates on the date of retirement of the last generating unit at Palo Verde, subject to twelve-month notice of termination by EPE. Under a pre-order 888/889 agreement, EPE was assigned rights as part of the Power Exchange and Transmission Agreement.
(i) Concept: StatisticalClassificationCode
Amounts shown include EIM charges.
(j) Concept: StatisticalClassificationCode
Amounts shown based on prior year adjustments for 2023 Short-Term Firm and Non-Firm transmission reservations, related ancillary and losses. Additionally, prior year adjustments for 2023 EIM charges.
(k) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on actual energy flows.
(l) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on actual energy flows.
(m) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on actual energy flows.
(n) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on transmission reservations.
(o) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on actual energy flows.
(p) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on transmission reservations.
(q) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on transmission reservations.
(r) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on actual energy flows.
(s) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on transmission reservations.
(t) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on transmission reservations.
(u) Concept: TransmissionOfElectricityByOthersEnergyReceived
Amounts shown based on transmission reservations.
(v) Concept: DemandChargesTransmissionOfElectricityByOthers
Amounts shown include related EIM charges.
(w) Concept: DemandChargesTransmissionOfElectricityByOthers
Amounts shown include related EIM charges.
(x) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.
(y) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.

(z) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include prior year adjustments for 2023 Non-Firm transmission taxes, related ancillary and losses.
(aa) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.
(ab) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.
(ac) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.
(ad) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.
(ae) Concept: EnergyChargesTransmissionOfElectricityByOthers
Amounts shown include short term transmission reservations, related ancillary and losses.
(af) Concept: OtherChargesTransmissionOfElectricityByOthers
Amounts shown include EIM charges.
(ag) Concept: OtherChargesTransmissionOfElectricityByOthers
Amounts shown based on prior year adjustments for 2023 Non-Firm transmission.
(ah) Concept: OtherChargesTransmissionOfElectricityByOthers
Amounts shown include EIM charges.
(ai) Concept: OtherChargesTransmissionOfElectricityByOthers
Amounts shown include prior year adjustments for 2023 EIM charges.
(aj) Concept: OtherChargesTransmissionOfElectricityByOthers
Amounts shown include EIM charges.
(ak) Concept: OtherChargesTransmissionOfElectricityByOthers
Amounts shown include prior year adjustments for 2023 EIM charges.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
MISCELLANEOUS GENERAL EXPENSES (Account 930.2) (ELECTRIC)				
Line No.	Description (a)	Amount (b)		
1	Industry Association Dues	529,894		
2	Nuclear Power Research Expenses			
3	Other Experimental and General Research Expenses			
4	Pub and Dist Info to Stkhldrs...expn servicing outstanding Securities	567,521		
5	Oth Expn greater than or equal to 5,000 show purpose, recipient, amount. Group if less than \$5,000			
6	Director's Fees and Expenses	1,095,956		
7	Economic Development	464,500		
8	Promotional Materials	263,623		
9	Employee Meetings	44,618		
10	Other Expenses	19,484		
46	TOTAL	2,985,596		

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: OtherMiscellaneousGeneralExpenses

Primarily consists of contributions to promote economic development to: (a) Borderplex Bi National Economic Alliance of \$187,500, (b) Mesilla Valley Economic Development Alliance of \$50,000, (c) Texas Economic Development Corporation of \$50,000, (d) El Paso Chamber of \$49,500, (e) Greater Las Cruces Chamber of Commerce of \$40,000, (f) El Paso Hispanic Chamber of Commerce of \$35,000 and (g) New Mexico Economic Development Partnership of \$25,000.

FERC FORM NO. 1 (ED. 12-94)

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
Depreciation and Amortization of Electric Plant (Account 403, 404, 405)							
1. Report in section A for the year the amounts for: (b) Depreciation Expense (Account 403); (c) Depreciation Expense for Asset Retirement Costs (Account 403.1); (d) Amortization of Limited-Term Electric Plant (Account 404); and (e) Amortization of Other Electric Plant (Account 405). 2. Report in Section B the rates used to compute amortization charges for electric plant (Accounts 404 and 405). State the basis used to compute charges and whether any changes have been made in the basis or rates used from the preceding report year. 3. Report all available information called for in Section C every fifth year beginning with report year 1971, reporting annually only changes to columns (c) through (g) from the complete report of the preceding year. Unless composite depreciation accounting for total depreciable plant is followed, list numerically in column (a) each plant subaccount, account or functional classification, as appropriate, to which a rate is applied. Identify at the bottom of Section C the type of plant included in any sub-account used. In column (b) report all depreciable plant balances to which rates are applied showing subtotals by functional Classifications and showing composite total. Indicate at the bottom of section C the manner in which column balances are obtained. If average balances, state the method of averaging used. For columns (c), (d), and (e) report available information for each plant subaccount, account or functional classification listed in column (a). If plant mortality studies are prepared to assist in estimating average service Lives, show in column (f) the type of mortality curve selected as most appropriate for the account and in column (g), if available, the weighted average remaining life of surviving plant. If composite depreciation accounting is used, report available information called for in columns (b) through (g) on this basis. 4. If provisions for depreciation were made during the year in addition to depreciation provided by application of reported rates, state at the bottom of section C the amounts and nature of the provisions and the plant items to which related.							
A. Summary of Depreciation and Amortization Charges							
Line No.	Functional Classification (a)	Depreciation Expense (Account 403) (b)	Depreciation Expense for Asset Retirement Costs (Account 403.1) (c)	Amortization of Limited Term Electric Plant (Account 404) (d)	Amortization of Other Electric Plant (Acc 405) (e)	Total (f)	
1	Intangible Plant			29,588,029		29,588,029	
2	Steam Production Plant	19,850,731	98,299			19,949,030	
3	Nuclear Production Plant	35,399,364	(1,550,728)			33,848,636	
4	Hydraulic Production Plant-Conventional						
5	Hydraulic Production Plant-Pumped Storage						
6	Other Production Plant	20,017,727	(31,290)			19,986,437	
7	Transmission Plant	11,992,220				11,992,220	
8	Distribution Plant	43,875,315				43,875,315	
9	Regional Transmission and Market Operation						
10	General Plant	16,922,043	(20,298)			16,901,745	
11	Common Plant-Electric						
12	TOTAL	148,057,400	(1,504,017)	29,588,029		176,141,412	
B. Basis for Amortization Charges							
Asset: Computer Software Term: 3 -15 years Basis: \$186,926,272 Amort Exp: \$29,588,029 Method: Straight Line							
C. Factors Used in Estimating Depreciation Charges							
Line No.	Account No. (a)	Depreciable Plant Base (in Thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rates (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
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Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4						
REGULATORY COMMISSION EXPENSES												
1. Report particulars (details) of regulatory commission expenses incurred during the current year (or incurred in previous years, if being amortized) relating to format cases before a regulatory body, or cases in which such a body was a party. 2. Report in columns (b) and (c), only the current year's expenses that are not deferred and the current year's amortization of amounts deferred in previous years. 3. Show in column (k) any expenses incurred in prior years which are being amortized. List in column (a) the period of amortization. 4. List in columns (f), (g), and (h), expenses incurred during the year which were charged currently to income, plant, or other accounts. 5. Minor items (less than \$25,000) may be grouped.												
						EXPENSES INCURRED DURING YEAR				AMORTIZED DURING YEAR		
Line No.	Description (Furnish name of regulatory commission or body the docket or case number and a description of the case) (a)	Assessed by Regulatory Commission (b)	Expenses of Utility (c)	Total Expenses for Current Year (b) + (c) (d)	Deferred in Account 182.3 at Beginning of Year (e)	CURRENTLY CHARGED TO			Deferred to Account 182.3 (i)	Contra Account (j)	Amount (k)	Deferred in Account 182.3 End of Year (l)
						Department (f)	Account No. (g)	Amount (h)				
1	Federal Energy Regulatory Commission											
2	FERC Transmission Rate Case Costs		239,725	239,725	1,595,300		928	239,725	147,813	928	239,725	1,503,388 ^(u)
3	FERC Annual Fee	940,259		940,259			928	940,259				
4	Public Utility Commission of Texas											
5	2017 Texas Rate Case		95,436	95,436	246,534		928	95,436		928	95,436	151,098 ^(u)
6	Texas General and Other		(89,913)	(89,913)			928	(89,913)				
7	Texas Energy Efficiency		4,482,551	4,482,551			928	4,482,551				
8	2019 Texas Fuel Reconciliation		82,596	82,596	213,389		928	82,596		928	82,596	130,793 ^(u)
9	Texas Automated Metering System		69,120	69,120	257,583		928	69,120	31,329	928	69,120	219,792 ^(u)
10	2021 Texas Rate Case		701,805	701,805	1,470,255		928	701,805	706,957	928	701,805	1,475,407 ^(u)
11	Texas TCRF Filing		79,536	79,536	205,489		928	79,536		928	79,536	125,953 ^(u)
12	Texas Corporate Tax Compliance Reform		29,668	29,668	29,669		928	29,668		928	29,669	
13	Texas DCRF Filing		79,537	79,537	154,572		928	79,537	19,705	928	79,537	94,740 ^(u)
14	PUCT Annual Fee	1,250,957		1,250,957			928	1,250,957				
15	New Mexico Public Regulation Commission											
16	New Mexico 2020 Rate Case		325,848	325,848	837,333		928	325,848		928	325,848	511,485 ^(u)
17	NM Transportation Electrification Plan (TEP)		36,897	36,897			928	36,897				
18	New Mexico General and Other		99,319	99,319			928	99,319				
19	New Mexico Energy Efficiency		4,562,655	4,562,655			928	4,562,655				
20	New Mexico Solar compliance		74,077	74,077			928	74,077				
21	New Mexico Procurement and IRP Plans		57,093	57,093			928	57,093				
22	NMPRC Annual Fee	816,169		816,169			928	816,169				
23	New Mexico Abandonment Filings		37,153	37,153			928	37,153				
24	New Mexico Fuel and Purchased Power Cost Adjustment Clause		125,995	125,995			928	125,995				
25	New Mexico Automated Metering System		48,699	48,699			928	48,699				

26	Other		7,869	7,869			928	7,869				
46	TOTAL	3,007,385	11,145,666	14,153,051	5,010,124			14,153,051	905,804		1,703,272	4,212,656

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents costs incurred for the FERC transmission rate case for its FERC jurisdiction. EPE requested these costs in its FERC rate case filing in Docket No. ER22-282-000. The 2024 FERC Final Order allowed recovery of these costs over a three-year period which began in August 2024.
(b) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents rate case costs incurred after August 1, 2017 related to EPE's 2017 rate case, Docket No. 46831. In accordance with the Final Order in Docket No. 46831, EPE requested recovery of these costs in EPE's 2021 Texas base rate case filing, Docket No. 52195 ("2021 Texas Retail Rate Case Filing"). On September 15, 2022, the PUCT issued the PUCT Final Order in Docket No. 52195 ("2021 PUCT Final Order") which allowed recovery of these costs over a four-year recovery period which began in August 2022.
(c) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents filing costs related to the 2019 Texas Fuel Reconciliation Filing in Docket No. 50058. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of these costs over a four-year recovery period which began in August 2022.
(d) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents costs associated with EPE's Texas Automated Metering System filing, Docket No. 52040. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing, Docket No. 52195. The 2021 PUCT Final Order approved the recovery of these expenses incurred before April 1, 2022 over a four-year recovery period which began in August 2022. The PUCT ordered costs incurred April 2022 and later to be requested for recovery in it's next base rate case filing.
(e) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents rate case costs approved in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order approved the recovery of rate case expenses incurred before April 1, 2022 over a four-year recovery period which began in August 2022. The PUCT ordered costs incurred August 2022 and later to be requested for recovery in it's next base rate case filing.
(f) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents costs associated with EPE's filing to establish its Transmission Cost Recovery Factor ("TCRF") with the PUCT in Docket No. 49148. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of these costs over a four-year recovery period which began in August 2022.
(g) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
Represents costs associated with EPE's filing to establish its Distribution Cost Recovery Factor ("DCRF") with the PUCT in Docket No. 49395. EPE requested recovery of these costs in the 2021 Texas Retail Rate Case Filing. The 2021 PUCT Final Order allowed recovery of these costs over a four-year recovery period which began in August 2022.
(h) Concept: OtherRegulatoryAssetsRegulatoryCommissionExpenses
EPE requested recovery of these costs in EPE's 2020 New Mexico rate case filing, Case No. 20-00104-UT. On June 23, 2021, the NMPRC issued its final order in the 2020 New Mexico rate case allowing recovery of these costs. The five-year recovery period of these costs began in July 2021.
FERC FORM NO. 1 (ED. 12-96)

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
RESEARCH, DEVELOPMENT, AND DEMONSTRATION ACTIVITIES							
1. Describe and show below costs incurred and accounts charged during the year for technological research, development, and demonstration (R, D and D) project initiated, continued or concluded during the year. Report also support given to others during the year for jointly-sponsored projects. (Identify recipient regardless of affiliation.) For any R, D and D work carried with others, show separately the respondent's cost for the year and cost chargeable to others (See definition of research, development, and demonstration in Uniform System of Accounts). 2. Indicate in column (a) the applicable classification, as shown below: Classifications: Electric R, D and D Performed Internally: Overhead Underground Distribution Regional Transmission and Market Operation Environment (other than equipment) Other (Classify and include items in excess of \$50,000.) Total Cost Incurred Electric, R, D and D Performed Externally: Research Support to the electrical Research Council or the Electric Power Research Institute Research Support to Edison Electric Institute Research Support to Nuclear Power Groups Research Support to Others (Classify) Total Cost Incurred Generation hydroelectric Recreation fish and wildlife Other hydroelectric Fossil-fuel steam Internal combustion or gas turbine Nuclear Unconventional generation Siting and heat rejection Transmission							
3. Include in column (c) all R, D and D items performed internally and in column (d) those items performed outside the company costing \$50,000 or more, briefly describing the specific area of R, D and D (such as safety, corrosion control, pollution, automation, measurement, insulation, type of appliance, etc.). Group items under \$50,000 by classifications and indicate the number of items grouped. Under Other, (A (6) and B (4)) classify items by type of R, D and D activity. 4. Show in column (e) the account number charged with expenses during the year or the account to which amounts were capitalized during the year, listing Account 107, Construction Work in Progress, first. Show in column (f) the amounts related to the account charged in column (e). 5. Show in column (g) the total unamortized accumulating of costs of projects. This total must equal the balance in Account 188, Research, Development, and Demonstration Expenditures, Outstanding at the end of the year. 6. If costs have not been segregated for R, D and D activities or projects, submit estimates for columns (c), (d), and (f) with such amounts identified by "Est." 7. Report separately research and related testing facilities operated by the respondent.							
Line No.	Classification (a)	Description (b)	Costs Incurred Internally Current Year (c)	Costs Incurred Externally Current Year (d)	AMOUNTS CHARGED IN CURRENT YEAR		Unamortized Accumulation (g)
					Amounts Charged In Current Year: Account (e)	Amounts Charged In Current Year: Amount (f)	
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Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
DISTRIBUTION OF SALARIES AND WAGES					
Report below the distribution of total salaries and wages for the year. Segregate amounts originally charged to clearing accounts to Utility Departments, Construction, Plant Removals, and Other Accounts, and enter such amounts in the appropriate lines and columns provided. In determining this segregation of salaries and wages originally charged to clearing accounts, a method of approximation giving substantially correct results may be used.					
Line No.	Classification (a)	Direct Payroll Distribution (b)	Allocation of Payroll Charged for Clearing Accounts (c)	Total (d)	
1	Electric				
2	Operation				
3	Production	8,612,716			
4	Transmission	11,115,926			
5	Regional Market				
6	Distribution	10,274,031			
7	Customer Accounts	8,863,281			
8	Customer Service and Informational	(75)			
9	Sales				
10	Administrative and General	31,168,575			
11	TOTAL Operation (Enter Total of lines 3 thru 10)	70,034,454			
12	Maintenance				
13	Production	9,396,677			
14	Transmission	734,717			
15	Regional Market				
16	Distribution	5,126,662			
17	Administrative and General	187,416			
18	TOTAL Maintenance (Total of lines 13 thru 17)	15,445,472			
19	Total Operation and Maintenance				
20	Production (Enter Total of lines 3 and 13)	18,009,393			
21	Transmission (Enter Total of lines 4 and 14)	11,850,643			
22	Regional Market (Enter Total of Lines 5 and 15)				
23	Distribution (Enter Total of lines 6 and 16)	15,400,693			
24	Customer Accounts (Transcribe from line 7)	8,863,281			
25	Customer Service and Informational (Transcribe from line 8)	(75)			
26	Sales (Transcribe from line 9)				
27	Administrative and General (Enter Total of lines 10 and 17)	31,355,991			
28	TOTAL Oper. and Maint. (Total of lines 20 thru 27)	85,479,926	1,300,210	86,780,136	
29	Gas				
30	Operation				
31	Production - Manufactured Gas				

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

SCHEDULE Q-5
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32	Production-Nat. Gas (Including Expl. And Dev.)			
33	Other Gas Supply			
34	Storage, LNG Terminaling and Processing			
35	Transmission			
36	Distribution			
37	Customer Accounts			
38	Customer Service and Informational			
39	Sales			
40	Administrative and General			
41	TOTAL Operation (Enter Total of lines 31 thru 40)			
42	Maintenance			
43	Production - Manufactured Gas			
44	Production-Natural Gas (Including Exploration and Development)			
45	Other Gas Supply			
46	Storage, LNG Terminaling and Processing			
47	Transmission			
48	Distribution			
49	Administrative and General			
50	TOTAL Maint. (Enter Total of lines 43 thru 49)			
51	Total Operation and Maintenance			
52	Production-Manufactured Gas (Enter Total of lines 31 and 43)			
53	Production-Natural Gas (Including Expl. and Dev.) (Total lines 32,			
54	Other Gas Supply (Enter Total of lines 33 and 45)			
55	Storage, LNG Terminaling and Processing (Total of lines 31 thru			
56	Transmission (Lines 35 and 47)			
57	Distribution (Lines 36 and 48)			
58	Customer Accounts (Line 37)			
59	Customer Service and Informational (Line 38)			
60	Sales (Line 39)			
61	Administrative and General (Lines 40 and 49)			
62	TOTAL Operation and Maint. (Total of lines 52 thru 61)			
63	Other Utility Departments			
64	Operation and Maintenance			
65	TOTAL All Utility Dept. (Total of lines 28, 62, and 64)	85,479,926	1,300,210	86,780,136
66	Utility Plant			
67	Construction (By Utility Departments)			
68	Electric Plant	45,303,291	2,387,663	47,690,954
69	Gas Plant			

70	Other (provide details in footnote):			
71	TOTAL Construction (Total of lines 68 thru 70)	45,303,291	2,387,663	47,690,954
72	Plant Removal (By Utility Departments)			
73	Electric Plant	151,134	8,493	159,627
74	Gas Plant			
75	Other (provide details in footnote):			
76	TOTAL Plant Removal (Total of lines 73 thru 75)	151,134	8,493	159,627
77	Other Accounts (Specify, provide details in footnote):			
78	Other Accounts (Specify, provide details in footnote):			
79	Costs and Exp. of Merchandising Job. & Contract Work	382,229	27,411	409,640
80	In-Kind Donations and Exp. for Certain Civic, Political & rel	535,782	627	536,409
81	Prepayment and Other	247,903	8,180	256,083
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95	TOTAL Other Accounts	1,165,914	36,218	1,202,132
96	TOTAL SALARIES AND WAGES	132,100,265	3,732,584	135,832,849

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
COMMON UTILITY PLANT AND EXPENSES			
1. Describe the property carried in the utility's accounts as common utility plant and show the book cost of such plant at end of year classified by accounts as provided by Electric Plant Instruction 13, Common Utility Plant, of the Uniform System of Accounts. Also show the allocation of such plant costs to the respective departments using the common utility plant and explain the basis of allocation used, giving the allocation factors. 2. Furnish the accumulated provisions for depreciation and amortization at end of year, showing the amounts and classifications of such accumulated provisions, and amounts allocated to utility departments using the common utility plant to which such accumulated provisions relate, including explanation of basis of allocation and factors used. 3. Give for the year the expenses of operation, maintenance, rents, depreciation, and amortization for common utility plant classified by accounts as provided by the Uniform System of Accounts. Show the allocation of such expenses to the departments using the common utility plant to which such expenses are related. Explain the basis of allocation used and give the factors of allocation. 4. Give date of approval by the Commission for use of the common utility plant classification and reference to the order of the Commission or other authorization.			

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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AMOUNTS INCLUDED IN ISO/RTO SETTLEMENT STATEMENTS

1. The respondent shall report below the details called for concerning amounts it recorded in Account 555, Purchase Power, and Account 447, Sales for Resale, for items shown on ISO/RTO Settlement Statements. Transactions should be separately netted for each ISO/RTO administered energy market for purposes of determining whether an entity is a net seller or purchaser in a given hour. Net megawatt hours are to be used as the basis for determining whether a net purchase or sale has occurred. In each monthly reporting period, the hourly sale and purchase net amounts are to be aggregated and separately reported in Account 447, Sales for Resale, or Account 555, Purchased Power, respectively.

Line No.	Description of Item(s) (a)	Balance at End of Quarter 1 (b)	Balance at End of Quarter 2 (c)	Balance at End of Quarter 3 (d)	Balance at End of Year (e)
1	Energy				
2	Net Purchases (Account 555)				
2.1	Net Purchases (Account 555.1)				
3	Net Sales (Account 447)				
4	Transmission Rights				
5	Ancillary Services				
6	Other Items (list separately)				
7	Energy Imbalance Market (Account 555)	7,329,861	13,148,203	21,572,737	26,325,621
8	Energy Imbalance Market (Account 447)	(16,938,990)	(25,398,291)	(40,218,338)	(51,316,797)
46	TOTAL	(9,609,129)	(12,250,088)	(18,645,601)	(24,991,176)

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
PURCHASES AND SALES OF ANCILLARY SERVICES							
Report the amounts for each type of ancillary service shown in column (a) for the year as specified in Order No. 888 and defined in the respondents Open Access Transmission Tariff. In columns for usage, report usage-related billing determinant and the unit of measure. 1. On Line 1 columns (b), (c), (d), and (e) report the amount of ancillary services purchased and sold during the year. 2. On Line 2 columns (b), (c), (d), and (e) report the amount of reactive supply and voltage control services purchased and sold during the year. 3. On Line 3 columns (b), (c), (d), and (e) report the amount of regulation and frequency response services purchased and sold during the year. 4. On Line 4 columns (b), (c), (d), and (e) report the amount of energy imbalance services purchased and sold during the year. 5. On Lines 5 and 6, columns (b), (c), (d), and (e) report the amount of operating reserve spinning and supplement services purchased and sold during the period. 6. On Line 7 columns (b), (c), (d), and (e) report the total amount of all other types ancillary services purchased or sold during the year. Include in a footnote and specify the amount for each type of other ancillary service provided.							
		Amount Purchased for the Year			Amount Sold for the Year		
		Usage - Related Billing Determinant			Usage - Related Billing Determinant		
Line No.	Type of Ancillary Service (a)	Number of Units (b)	Unit of Measure (c)	Dollar (d)	Number of Units (e)	Unit of Measure (f)	Dollars (g)
1	Scheduling, System Control and Dispatch	9,261,368	MWh	965,035	5,982,358	MWh	1,018,376
2	Reactive Supply and Voltage	9,261,368	MWh	555,682	4,697,782	MWh	369,686
3	Regulation and Frequency Response						
4	Energy Imbalance						
5	Operating Reserve - Spinning						
6	Operating Reserve - Supplement						
7	Other						
8	Total (Lines 1 thru 7)	18,522,736		1,520,717	10,680,140		1,388,062

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: AncillaryServicesPurchasedAmount			
Ancillary Services Purchased represents service to Native Load that EPE self-provides from its own facilities. The dollar values are imputed as though EPE took these services under its own tariff.			
(b) Concept: AncillaryServicesSoldNumberOfUnits			
The Number of Units includes 2,179,381 MWh from hourly services (of which 37,559 MWh were sold to EPE's Resource Management Department); 4,410 MWh from daily services; 50 MWh from weekly services; 1,122 MWh from monthly services and 3,797,395 MWh from yearly contracts (of which 78,025 MWh were sold to Rio Grande Electric Co-Op, a network customer of the EPE).			
(c) Concept: AncillaryServicesSoldAmount			
\$189,381 pertains to hourly services (of which \$3,348 pertains to EPE's Resource Management Department). \$7,973 pertains to daily services. \$500 pertains to weekly services. \$67,821 pertains to monthly services and \$752,701 pertains to yearly contracts (of which \$6,645 pertains to Rio Grande Electric Co-Op, a network customer of EPE).			
(d) Concept: AncillaryServicesPurchasedAmount			
Ancillary Services Purchased represents service to Native Load that EPE self-provides from its own facilities. The dollar values are imputed as though EPE took these services under its own tariff.			
(e) Concept: AncillaryServicesSoldNumberOfUnits			
The Number of Units includes 902,243 MWh from hourly services (of which 35,126 MWh were sold to EPE's Resource Management Department); 3,195 MWh from daily services; 50 MWh from weekly services; 983 MWh from monthly services and 3,791,311 MWh from yearly contracts (of which 78,025 MWh were sold to Rio Grande Electric Co-Op, a network customer of EPE).			
(f) Concept: AncillaryServicesSoldAmount			
\$53,353 pertains to hourly services (of which \$2,108 pertains to EPE's Resource Management Department). \$4,675 pertains to daily services. \$510 pertains to weekly services. \$43,252 pertains to monthly services and \$267,896 pertains to yearly contracts (of which \$5,020 pertains to Rio Grande Electric Co-Op, a network customer of EPE).			

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4				
MONTHLY TRANSMISSION SYSTEM PEAK LOAD										
1. Report the monthly peak load on the respondent's transmission system. If the respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Columns (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (j) by month the system' monthly maximum megawatt load by statistical classifications. See General Instruction for the definition of each statistical classification.										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Firm Network Service for Self (e)	Firm Network Service for Others (f)	Long-Term Firm Point-to-point Reservations (g)	Other Long-Term Firm Service (h)	Short-Term Firm Point-to-point Reservation (i)	Other Service (j)
	NAME OF SYSTEM: EL PASO ELECTRIC									
1	January	1,181	8	20	1,178	3	1,159	50	54	400
2	February	1,034	7	20	1,027	7	1,159	50	54	400
3	March	983	26	20	977	6	1,159	50	54	400
4	Total for Quarter 1				3,182	16	3,477	150	162	1,200
5	April	1,370	23	17	1,367	3	1,159	50	54	400
6	May	1,892	28	17	1,888	4	1,159	50	10	400
7	June	2,316	25	16	2,290	26	1,159	50	54	400
8	Total for Quarter 2				5,545	33	3,477	150	118	1,200
9	July	2,220	29	16	2,208	12	1,159	50	66	400
10	August	2,261	16	17	2,246	15	1,159	50	66	400
11	September	1,900	17	17	1,887	13	1,159	50	66	400
12	Total for Quarter 3				6,341	40	3,477	150	198	1,200
13	October	1,616	3	17	1,607	9	1,159	50	66	400
14	November	1,064	1	17	1,056	8	1,159	50	65	400
15	December	1,115	12	20	1,107	8	1,159	50	65	400
16	Total for Quarter 4				3,770	25	3,477	150	196	1,200
17	Total				18,838	114	13,908	600	674	4,800

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: FirmNetworkServiceForSelf			
Column e represents EPE's service to its native load during the hour of the monthly peak identified in column d.			
(b) Concept: FirmNetworkServiceForOther			
Column f represents EPE's service to its network load during the hour of the monthly peak identified in column d.			
(c) Concept: OtherLongTermFirmService			
Column h represents long-term firm transmission service provided by EPE under a grandfathered agreement.			
(d) Concept: OtherService			
Column j represents grandfathered third-party long-term firm transmission service entitlements. No revenues are derived from this service. This is an Exchange Agreement.			

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4				
Monthly ISO/RTO Transmission System Peak Load										
1. Report the monthly peak load on the respondent's transmission system. If the Respondent has two or more power systems which are not physically integrated, furnish the required information for each non-integrated system. 2. Report on Column (b) by month the transmission system's peak load. 3. Report on Column (c) and (d) the specified information for each monthly transmission - system peak load reported on Column (b). 4. Report on Columns (e) through (i) by month the system's transmission usage by classification. Amounts reported as Through and Out Service in Column (g) are to be excluded from those amounts reported in Columns (e) and (f). 5. Amounts reported in Column (j) for Total Usage is the sum of Columns (h) and (i).										
Line No.	Month (a)	Monthly Peak MW - Total (b)	Day of Monthly Peak (c)	Hour of Monthly Peak (d)	Import into ISO/RTO (e)	Exports from ISO/RTO (f)	Through and Out Service (g)	Network Service Usage (h)	Point-to-Point Service Usage (i)	Total Usage (j)
	NAME OF SYSTEM: EL PASO ELECTRIC									
1	January									
2	February									
3	March									
4	Total for Quarter 1				0	0	0	0	0	0
5	April									
6	May									
7	June									
8	Total for Quarter 2				0	0	0	0	0	0
9	July									
10	August									
11	September									
12	Total for Quarter 3				0	0	0	0	0	0
13	October									
14	November									
15	December									
16	Total for Quarter 4				0	0	0	0	0	0
17	Total Year to Date/Year				0	0	0	0	0	0

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 2025-04-03		Year/Period of Report End of: 2024/ Q4	
ELECTRIC ENERGY ACCOUNT							
Report below the information called for concerning the disposition of electric energy generated, purchased, exchanged and wheeled during the year.							
Line No.	Item (a)	MegaWatt Hours (b)	Line No.	Item (a)	MegaWatt Hours (b)		
1	SOURCES OF ENERGY		21	DISPOSITION OF ENERGY			
2	Generation (Excluding Station Use):		22	Sales to Ultimate Consumers (Including Interdepartmental Sales)	8,656,474		
3	Steam	3,630,935	23	Requirements Sales for Resale (See instruction 4, page 311.)	82,223		
4	Nuclear	5,117,322	24	Non-Requirements Sales for Resale (See instruction 4, page 311.)	5,538,716		
5	Hydro-Conventional		25	Energy Furnished Without Charge			
6	Hydro-Pumped Storage		26	Energy Used by the Company (Electric Dept Only, Excluding Station Use)	13,031		
7	Other	2,176,476	27	Total Energy Losses	437,510		
8	Less Energy for Pumping		27.1	Total Energy Stored			
9	Net Generation (Enter Total of lines 3 through 8)	10,924,733	28	TOTAL (Enter Total of Lines 22 Through 27.1) MUST EQUAL LINE 20 UNDER SOURCES	14,727,954		
10	Purchases (other than for Energy Storage)	3,861,579					
10.1	Purchases for Energy Storage	0					
11	Power Exchanges:						
12	Received	4,260					
13	Delivered	62,618					
14	Net Exchanges (Line 12 minus line 13)	(58,358)					
15	Transmission For Other (Wheeling)						
16	Received	5,651,144					
17	Delivered	5,651,144					
18	Net Transmission for Other (Line 16 minus line 17)	0					
19	Transmission By Others Losses						
20	TOTAL (Enter Total of Lines 9, 10, 10.1, 14, 18 and 19)	14,727,954					

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 2025-04-03	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: MegawattHoursSoldNonRequirementsSales
Includes 937,820 MWhs related to purchases to Freeport-McMoRan related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.
(b) Concept: EnergyLosses
Includes a net 41,749 MWhs related to timing differences on sales for resale and purchased power, including EIM transactions, as EPE records actual sales for resale and purchased power on a one-month lag.
(c) Concept: DispositionOfEnergy
Includes 937,820 MWhs related to purchases to Freeport-McMoRan related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.
(d) Concept: MegawattHoursPurchasedOtherThanStorage
Includes 937,820 MWhs related to purchases to Freeport-McMoRan related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.
(e) Concept: SourcesOfEnergy
Includes 937,820 MWhs related to purchases to Freeport-McMoRan related to EPE's Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4	
MONTHLY PEAKS AND OUTPUT							
1. Report the monthly peak load and energy output. If the respondent has two or more power which are not physically integrated, furnish the required information for each non- integrated system. 2. Report in column (b) by month the system's output in Megawatt hours for each month. 3. Report in column (c) by month the non-requirements sales for resale. Include in the monthly amounts any energy losses associated with the sales. 4. Report in column (d) by month the system's monthly maximum megawatt load (60 minute integration) associated with the system. 5. Report in column (e) and (f) the specified information for each monthly peak load reported in column (d).							
Line No.	Month (a)	Total Monthly Energy (b)	Monthly Non-Requirement Sales for Resale & Associated Losses (c)	Monthly Peak - Megawatts (d)	Monthly Peak - Day of Month (e)	Monthly Peak - Hour (f)	
	NAME OF SYSTEM: El Paso Electric						
29	January	1,106,262	512,589	1,181	8	20	
30	February	1,070,015	342,324	1,034	7	20	
31	March	1,072,544	354,009	983	26	20	
32	April	1,011,887	442,973	1,370	23	17	
33	May	1,030,205	216,870	1,892	28	17	
34	June	1,352,119	222,455	2,316	25	16	
35	July	1,531,771	309,016	2,220	29	16	
36	August	1,611,087	317,982	2,261	16	17	
37	September	1,478,444	349,053	1,900	17	17	
38	October	1,289,755	439,240	1,616	3	17	
39	November	1,156,175	288,671	1,064	1	17	
40	December	1,017,690	370,493	1,115	12	20	
41	Total	14,727,954	4,165,675				

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: EnergyActivity			
Includes 90,013 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(b) Concept: EnergyActivity			
Includes 92,156 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(c) Concept: EnergyActivity			
Includes 86,017 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(d) Concept: EnergyActivity			
Includes 93,000 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(e) Concept: EnergyActivity			
Includes 83,544 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(f) Concept: EnergyActivity			
Includes 64,082 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(g) Concept: EnergyActivity			
Includes 90,000 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(h) Concept: EnergyActivity			
Includes 86,286 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(i) Concept: EnergyActivity			
Includes 93,000 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(j) Concept: EnergyActivity			
Includes 89,740 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(k) Concept: EnergyActivity			
Includes 65,590 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(l) Concept: EnergyActivity			
Includes 4,392 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(m) Concept: NonRequiredSalesForResaleEnergy			
Includes 90,013 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(n) Concept: NonRequiredSalesForResaleEnergy			
Includes 92,156 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(o) Concept: NonRequiredSalesForResaleEnergy			
Includes 86,017 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(p) Concept: NonRequiredSalesForResaleEnergy			
Includes 93,000 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(q) Concept: NonRequiredSalesForResaleEnergy			
Includes 83,544 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(r) Concept: NonRequiredSalesForResaleEnergy			
Includes 64,082 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(s) Concept: NonRequiredSalesForResaleEnergy			
Includes 90,000 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(t) Concept: NonRequiredSalesForResaleEnergy			
Includes 86,286 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(u) Concept: NonRequiredSalesForResaleEnergy			
Includes 93,000 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(v) Concept: NonRequiredSalesForResaleEnergy			
Includes 89,740 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(w) Concept: NonRequiredSalesForResaleEnergy			
Includes 65,590 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.			
(x) Concept: NonRequiredSalesForResaleEnergy			

[includes 4,392 MWhs related to EPE Power Purchase and Sales Agreement with Freeport-McMoRan dated December 16, 2005.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4		
Steam Electric Generating Plant Statistics								
1. Report data for plant in Service only. 2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report in this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants. 3. Indicate by a footnote any plant leased or operated as a joint facility. 4. If net peak demand for 60 minutes is not available, give data which is available, specifying period. 5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant. 6. If gas is used and purchased on a term basis report the Btu content or the gas and the quantity of fuel burned converted to Mcf. 7. Quantities of fuel burned (Line 38) and average cost per unit of fuel burned (Line 41) must be consistent with charges to expense accounts 501 and 547 (Line 42) as show on Line 20. 8. If more than one fuel is burned in a plant furnish only the composite heat rate for all fuels burned. 9. Items under Cost of Plant are based on USofA accounts. Production expenses do not include Purchased Power, System Control and Load Dispatching, and Other Expenses Classified as Other Power Supply Expenses. 10. For IC and GT plants, report Operating Expenses, Account Nos. 547 and 549 on Line 25 "Electric Expenses," and Maintenance Account Nos. 553 and 554 on Line 32, "Maintenance of Electric Plant." Indicate plants designed for peak load service. Designate automatically operated plants. 11. For a plant equipped with combinations of fossil fuel steam, nuclear steam, hydro, internal combustion or gas-turbine equipment, report each as a separate plant. However, if a gas-turbine unit functions in a combined cycle operation with a conventional steam unit, include the gas-turbine with the steam plant. 12. If a nuclear power generating plant, briefly explain by footnote (a) accounting method for cost of power generated including any excess costs attributed to research and development; (b) types of cost units used for the various components of fuel cost; and (c) any other informative data concerning plant type fuel used, fuel enrichment type and quantity for the report period and other physical and operating characteristics of plant.								
Line No.	Item (a)	Plant Name: Copper	Plant Name: Montana	Plant Name: Newman	Plant Name: Newman Unit 6	Plant Name: Palo Verde	Plant Name: Rio Grande	Plant Name: Rio Grande Unit 9
1	Kind of Plant (Internal Comb, Gas Turb, Nuclear)	Gas Turbine	Gas Turbine	Steam	Gas Turbine	^(a) Nuclear	Steam	Gas Turbine
2	Type of Constr (Conventional, Outdoor, Boiler, etc)	Outdoor	Outdoor	Indoor and Outdoor	Outdoor	Under 50% Outdoor	Indoor and Outdoor	Outdoor
3	Year Originally Constructed	1979	2015	1959	2023	1986	1929	2013
4	Year Last Unit was Installed	1980	2016	2011	2023	1988	1972	2013
5	Total Installed Cap (Max Gen Name Plate Ratings-MW)	87.00	527.00	882.00	273	^(a) 665	267.00	132.00
6	Net Peak Demand on Plant - MW (60 minutes)	61	354	616	251	635	289	95
7	Plant Hours Connected to Load	1,393	4,519	6,814	5,069	8,784	^(a) 7,136	1,507
8	Net Continuous Plant Capability (Megawatts)	49	352	671	228	622	225	88
9	When Not Limited by Condenser Water	49	372	703	238	622	233	93
10	When Limited by Condenser Water	49	352	671	228	622	225	88
11	Average Number of Employees	^(a) 0	21	66	^(a) 0	311	36	^(a) 0
12	Net Generation, Exclusive of Plant Use - kWh	49,822,000	1,156,994,000	2,747,073,000	852,200,000	5,117,322,000	883,862,000	101,379,000
13	Cost of Plant: Land and Land Rights	10,000	2,459,070	181,900		2,348,106	100,946	
14	Structures and Improvements	3,183,545	28,030,806	71,376,320	8,117,821	573,016,880	14,328,297	22,169,624
15	Equipment Costs	41,374,710	417,544,180	574,687,304	216,002,591	1,484,235,362	94,574,384	85,429,023
16	Asset Retirement Costs	(40,436)	240,402	486,700		(34,759,475)	884,946	
17	Total cost (total 13 thru 20)	44,527,819	448,274,458	646,732,224	224,120,412	2,024,840,873	109,888,573	107,598,647
18	Cost per KW of Installed Capacity (line 17/5) Including	511.8140	850.6157	733.2565	820.9539	3,044.8735	411.5677	815.1413
19	Production Expenses: Oper, Supv, & Engr		1,439,827	1,047,791	0	13,444,811	763,277	578,155
20	Fuel	1,948,635	16,068,823	28,538,501	5,907,598	^(a) 35,901,140	10,527,325	1,533,784
21	Coolants and Water (Nuclear Plants Only)				0	11,178,394		
22	Steam Expenses			2,455,225	0	4,827,170	1,867,019	
23	Steam From Other Sources				0	0		

24	Steam Transferred (Cr)					0	0							
25	Electric Expenses				4,600,421	0	6,930,808	196,336						
26	Misc Steam (or Nuclear) Power Expenses	98,639	1,779,666	2,453,207	0	50,106,830	1,204,802	0						
27	Rents	9,276	59,965	566,241	0	0	2,610	0						
28	Allowances			436,012	0	0								
29	Maintenance Supervision and Engineering	21,528	327,059	1,302,387	0	4,244,430	558,909	7,310						
30	Maintenance of Structures	27,996	336,531	1,835,863	108,763	1,672,603	356,778	51,271						
31	Maintenance of Boiler (or reactor) Plant			6,105,733	0	6,633,515	2,335,161	0						
32	Maintenance of Electric Plant	1,397,787	4,459,457	7,502,498	3,414,706	8,437,416	2,728,631	1,723,368						
33	Maintenance of Misc Steam (or Nuclear) Plant	37,388	(627,437)	2,640,994	40,630	2,181,046	1,429,094	120,097						
34	Total Production Expenses	3,541,249	23,843,891	59,484,873	9,471,697	145,558,163	21,969,942	4,013,985						
35	Expenses per Net kWh	0.0711	0.0206	0.0217	0.0111	0.0284	0.0249	0.0396						
35	Plant Name	Copper	Copper	Montana	Montana	Newman	Newman	Newman Unit 6	Newman Unit 6	Palo Verde	Rio Grande	Rio Grande	Rio Grande Unit 9	Rio Grande Unit 9
36	Fuel Kind	Gas	Oil	Gas	Oil	Gas	Oil	Gas	Oil	Nuclear	Gas	Oil	Gas	Oil
37	Fuel Unit	Mcf	bbl	Mcf	bbl	Mcf	bbl	Mcf	BBL	MMBTU	Mcf	bbl	Mcf	bbl
38	Quantity (Units) of Fuel Burned	876,566	0	10,563,322	0	25,992,402	0	8,144,127		52,485,060	9,376,620	0	892,262	0
39	Avg Heat Cont - Fuel Burned (btu/indicate if nuclear)	1,010,700	0	1,024,200	0	1,024,100	0	1,023,700		0	1,024,900	0	1,082,500	0
40	Avg Cost of Fuel/unit, as Delvd f.o.b. during year	2.223	0.000	1.521	0.000	1.098	0.000	0.709		0.684	1.123	0.000	1.719	0.000
41	Average Cost of Fuel per Unit Burned	2.223	0.000	1.521	0.000	1.098	0.000	0.709		0.684	1.123	0.000	1.719	0.000
42	Average Cost of Fuel Burned per Million BTU	2.200	0.000	1.485	0.000	1.072	0.000	0.709		0.684	1.095	0.000	1.588	0.000
43	Average Cost of Fuel Burned per kWh Net Gen	0.039	0.000	0.014	0.000	0.010	0.000	0.007		0.007	0.012	0.000	0.015	0.000
44	Average BTU per kWh Net Generation	17,782.000	0.000	9,351.000	0.000	9,690.000	0.000	3,784,000.000		10,256.000	10,873.000	0.000	9,527.000	0.000

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: PlantKind			
EPE owns a 15.8% interest in each of the three nuclear generating units and common facilities at Palo Verde. The Palo Verde participants include Arizona Public Service Company which serves as operating agent for Palo Verde, Southern California Edison Company, Public Service Company of New Mexico, Southern California Public Power Authority, Salt River Project Agricultural Improvement and Power District and the Los Angeles Department of Water and Power. EPE is entitled to 15.8% of the energy generated by Palo Verde.			
(b) Concept: InstalledCapacityOfPlant			
Data on lines 5,6,8,9,10,11 and 12 represents EPE's 15.8% share of Palo Verde.			
(c) Concept: PlantHoursConnectedToLoad			
Line 7 (applies to Rio Grande, Rio Grande Unit 9, Newman, Newman Unit 6, Montana, and Copper plants) is reported as any hour in which a unit at a plant was connected to load. Partial hours are rounded up to a full hour.			
(d) Concept: PlantAverageNumberOfEmployees			
Average number of employees for Copper is included in the average number of employees for Newman plant.			
(e) Concept: PlantAverageNumberOfEmployees			
Average number of employees for Newman Unit 6 is included in the average number of employees for Newman plant.			
(f) Concept: PlantAverageNumberOfEmployees			
Average number of employees for Rio Grande Unit 9 is included in the average number of employees for Rio Grande plant.			
(g) Concept: FuelSteamPowerGeneration			
Excludes a DOE refund of \$2,848,457.			

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
Hydroelectric Generating Plant Statistics				
1. Large plants are hydro plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. If licensed project, give project number. 3. If net peak demand for 60 minutes is not available, give that which is available specifying period. 4. If a group of employees attends more than one generating plant, report on line 11 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power, System control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Report as a separate plant any plant equipped with combinations of steam, hydro, internal combustion engine, or gas turbine equipment.				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Kind of Plant (Run-of-River or Storage)			
2	Plant Construction type (Conventional or Outdoor)			
3	Year Originally Constructed			
4	Year Last Unit was Installed			
5	Total installed cap (Gen name plate Rating in MW)			
6	Net Peak Demand on Plant-Megawatts (60 minutes)			
7	Plant Hours Connect to Load			
8	Net Plant Capability (in megawatts)			
9	(a) Under Most Favorable Oper Conditions			
10	(b) Under the Most Adverse Oper Conditions			
11	Average Number of Employees			
12	Net Generation, Exclusive of Plant Use - kWh			
13	Cost of Plant			
14	Land and Land Rights			
15	Structures and Improvements			
16	Reservoirs, Dams, and Waterways			
17	Equipment Costs			
18	Roads, Railroads, and Bridges			
19	Asset Retirement Costs			
20	Total cost (total 13 thru 20)			
21	Cost per KW of Installed Capacity (line 20 / 5)			
22	Production Expenses			
23	Operation Supervision and Engineering			
24	Water for Power			
25	Hydraulic Expenses			
26	Electric Expenses			
27	Misc Hydraulic Power Generation Expenses			
28	Rents			

29	Maintenance Supervision and Engineering	
30	Maintenance of Structures	
31	Maintenance of Reservoirs, Dams, and Waterways	
32	Maintenance of Electric Plant	
33	Maintenance of Misc Hydraulic Plant	
34	Total Production Expenses (total 23 thru 33)	
35	Expenses per net kWh	

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
Pumped Storage Generating Plant Statistics				
1. Large plants and pumped storage plants of 10,000 Kw or more of installed capacity (name plate ratings). 2. If any plant is leased, operating under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, indicate such facts in a footnote. Give project number. 3. If net peak demand for 60 minutes is not available, give that which is available, specifying period. 4. If a group of employees attends more than one generating plant, report on Line 8 the approximate average number of employees assignable to each plant. 5. The items under Cost of Plant represent accounts or combinations of accounts prescribed by the Uniform System of Accounts. Production Expenses do not include Purchased Power System Control and Load Dispatching, and Other Expenses classified as "Other Power Supply Expenses." 6. Pumping energy (Line 10) is that energy measured as input to the plant for pumping purposes. 7. Include on Line 36 the cost of energy used in pumping into the storage reservoir. When this item cannot be accurately computed leave Lines 36, 37 and 38 blank and describe at the bottom of the schedule the company's principal sources of pumping power, the estimated amounts of energy from each station or other source that individually provides more than 10 percent of the total energy used for pumping, and production expenses per net MWH as reported herein for each source described. Group together stations and other resources which individually provide less than 10 percent of total pumping energy. If contracts are made with others to purchase power for pumping, give the supplier contract number, and date of contract.				
Line No.	Item (a)	FERC Licensed Project No. 0 Plant Name: 0		
1	Type of Plant Construction (Conventional or Outdoor)			
2	Year Originally Constructed			
3	Year Last Unit was Installed			
4	Total installed cap (Gen name plate Rating in MW)			
5	Net Peak Demand on Plant-Megawatts (60 minutes)	0		
6	Plant Hours Connect to Load While Generating	0		
7	Net Plant Capability (in megawatts)	0		
8	Average Number of Employees			
9	Generation, Exclusive of Plant Use - kWh	0		
10	Energy Used for Pumping			
11	Net Output for Load (line 9 - line 10) - Kwh	0		
12	Cost of Plant			
13	Land and Land Rights			
14	Structures and Improvements	0		
15	Reservoirs, Dams, and Waterways	0		
16	Water Wheels, Turbines, and Generators	0		
17	Accessory Electric Equipment	0		
18	Miscellaneous Powerplant Equipment	0		
19	Roads, Railroads, and Bridges	0		
20	Asset Retirement Costs	0		
21	Total cost (total 13 thru 20)			
22	Cost per KW of installed cap (line 21 / 4)			
23	Production Expenses			
24	Operation Supervision and Engineering	0		
25	Water for Power	0		
26	Pumped Storage Expenses	0		

27	Electric Expenses	0
28	Misc Pumped Storage Power generation Expenses	0
29	Rents	0
30	Maintenance Supervision and Engineering	0
31	Maintenance of Structures	0
32	Maintenance of Reservoirs, Dams, and Waterways	0
33	Maintenance of Electric Plant	0
34	Maintenance of Misc Pumped Storage Plant	0
35	Production Exp Before Pumping Exp (24 thru 34)	
36	Pumping Expenses	
37	Total Production Exp (total 35 and 36)	
38	Expenses per kWh (line 37 / 9)	
39	Expenses per KWh of Generation and Pumping (line 37/(line 9 + line 10))	0

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission			Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4					
GENERATING PLANT STATISTICS (Small Plants)													
1. Small generating plants are steam plants of, less than 25,000 Kw; internal combustion and gas turbine-plants, conventional hydro plants and pumped storage plants of less than 10,000 Kw installed capacity (name plate rating). 2. Designate any plant leased from others, operated under a license from the Federal Energy Regulatory Commission, or operated as a joint facility, and give a concise statement of the facts in a footnote. If licensed project, give project number in footnote. 3. List plants appropriately under subheadings for steam, hydro, nuclear, internal combustion and gas turbine plants. For nuclear, see instruction 11, Page 402. 4. If net peak demand for 60 minutes is not available, give the which is available, specifying period. 5. If any plant is equipped with combinations of steam, hydro internal combustion or gas turbine equipment, report each as a separate plant. However, if the exhaust heat from the gas turbine is utilized in a steam turbine regenerative feed water cycle, or for preheated combustion air in a boiler, report as one plant.													
Line No.	Name of Plant (a)	Year Orig. Const. (b)	Installed Capacity Name Plate Rating (MW) (c)	Net Peak Demand MW (60 min) (d)	Net Generation Excluding Plant Use (e)	Cost of Plant (f)	Plant Cost (Incl Asset Retire. Costs) Per MW (g)	Operation Exc'l. Fuel (h)	Production Expenses		Kind of Fuel (k)	Fuel Costs (in cents (per Million Btu) (l)	Generation Type (m)
									Fuel Production Expenses (i)	Maintenance Production Expenses (j)			
1	Solar Plants												
2	Newman PV System	2009	0.06		26,000	388,498	8,983,900						
3	Rio Grande PV System	2009	0.06		19,000	168,882	9,266,767						
4	Wrangler CPV System	2011	0.05		1,000	418,730	8,374,600						
5	Stanton PV System	2012	0.03		60,000	273,687	9,122,900						
6	El Paso Community College PV System	2012	0.02		18,000	97,020	4,851,000						
7	Van Horn PV System	2013	0.02		25,000	99,675	4,983,750						
8	Montana Solar	2017	3.00		4,900,000	7,447,099	2,482,366			263,259			
9	Holloman Air Force Base (HAFB)	2018	5.00		3,269,000	12,905,991	2,581,198			120,546			
10	Aggie Power	2022	4.00		7,763,000	5,602,114	1,400,529						
11	Total Solar		12.24		16,081,000	27,401,696	52,047,010			383,805			

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			
(a) Concept: CostOfPlant			
Includes credits of \$150,536 recovered through the Voluntary Renewable Energy ("VRE") Program.			
(b) Concept: CostOfPlant			
Includes credits of \$387,124 recovered through the VRE Program.			
(c) Concept: PlantCostPerMw			
Excludes credits of \$150,536 recovered through the VRE Program.			
(d) Concept: PlantCostPerMw			
Excludes credits of \$387,124 recovered through the VRE Program.			

Name of Respondent: El Paso Electric Company				This report is: (1) ☒ An Original (2) ☐ A Resubmission				Date of Report: 04/03/2025				Year/Period of Report End of: 2024/ Q4							
ENERGY STORAGE OPERATIONS (Large Plants)																			
1. Large Plants are plants of 10,000 Kw or more. 2. In columns (a) (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location. 3. In column (d), report Megawatt hours (MWH) purchased, generated, or received in exchange transactions for storage. 4. In columns (e), (f) and (g) report MWHs delivered to the grid to support production, transmission and distribution. The amount reported in column (d) should include MWHs delivered/provided to a generator's own load requirements or used for the provision of ancillary services. 5. In columns (h), (i), and (j) report MWHs lost during conversion, storage and discharge of energy. 6. In column (k) report the MWHs sold. 7. In column (l), report revenues from energy storage operations. In a footnote, disclose the revenue accounts and revenue amounts related to the income generating activity. 8. In column (m), report the cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. In columns (n) and (o), report fuel costs for storage operations associated with self-generated power included in Account 501 and other costs associated with self-generated power. 9. In columns (q), (r) and (s) report the total project plant costs including but not exclusive of land and land rights, structures and improvements, energy storage equipment, turbines, compressors, generators, switching and conversion equipment, lines and equipment whose primary purpose is to integrate or tie energy storage assets into the power grid, and any other costs associated with the energy storage project included in the property accounts listed.																			
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	MWHs (d)	MWHs delivered to the grid to support Production (e)	MWHs delivered to the grid to support Transmission (f)	MWHs delivered to the grid to support Distribution (g)	MWHs Lost During Conversion, Storage and Discharge of Energy Production (h)	MWHs Lost During Conversion, Storage and Discharge of Energy Transmission (i)	MWHs Lost During Conversion, Storage and Discharge of Energy Distribution (j)	MWHs Sold (k)	Revenues from Energy Storage Operations (l)	Power Purchased for Storage Operations (555.1) (Dollars) (m)	Fuel Costs from associated fuel accounts for Storage Operations Associated with Self-Generated Power (Dollars) (n)	Other Costs Associated with Self-Generated Power (Dollars) (o)	Account for Project Costs (p)	Production (Dollars) (q)	Transmission (Dollars) (r)	Distribution (Dollars) (s)
35	TOTAL			0	0	0	0	0	0	0	0	0	0	0	0		0	0	0

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4			
ENERGY STORAGE OPERATIONS (Small Plants)									
1. Small Plants are plants less than 10,000 Kw. 2. In columns (a), (b) and (c) report the name of the energy storage project, functional classification (Production, Transmission, Distribution), and location. 3. In column (d), report project plant cost including but not exclusive of land and land rights, structures and improvements, energy storage equipment and any other costs associated with the energy storage project. 4. In column (e), report operation expenses excluding fuel, (f), maintenance expenses, (g) fuel costs for storage operations and (h) cost of power purchased for storage operations and reported in Account 555.1, Power Purchased for Storage Operations. If power was purchased from an affiliated seller specify how the cost of the power was determined. 5. If any other expenses, report in column (i) and footnote the nature of the item(s).									
Line No.	Name of the Energy Storage Project (a)	Functional Classification (b)	Location of the Project (c)	Project Cost (d)	BALANCE AT BEGINNING OF YEAR				
					Operations (Excluding Fuel used in Storage Operations) (e)	Maintenance (f)	Cost of fuel used in storage operations (g)	Account No. 555.1, Power Purchased for Storage Operations (h)	Other Expenses (i)
1	Aggie Power	Other Production	Las Cruces, NM	2,162,780		71,680			
36	TOTAL			2,162,780	0	71,680	0	0	0

Name of Respondent: El Paso Electric Company			This report is: (1) ☒ An Original (2) ☐ A Resubmission				Date of Report: 04/03/2025			Year/Period of Report End of: 2024/ Q4						
TRANSMISSION LINE STATISTICS																
1. Report information concerning transmission lines, cost of lines, and expenses for year. List each transmission line having nominal voltage of 132 kilovolts or greater. Report transmission lines below these voltages in group totals only for each voltage. If required by a State commission to report individual lines for all voltages, do so but do not group totals for each voltage under 132 kilovolts. 2. Transmission lines include all lines covered by the definition of transmission system plant as given in the Uniform System of Accounts. Do not report substation costs and expenses on this page. 3. Exclude from this page any transmission lines for which plant costs are included in Account 121, Nonutility Property. 4. Indicate whether the type of supporting structure reported in column (e) is: (1) single pole wood or steel; (2) H-frame wood, or steel poles; (3) tower; or (4) underground construction. If a transmission line has more than one type of supporting structure, indicate the mileage of each type of construction by the use of brackets and extra lines. Minor portions of a transmission line of a different type of construction need not be distinguished from the remainder of the line. 5. Report in columns (f) and (g) the total pole miles of each transmission line. Show in column (f) the pole miles of line on structures the cost of which is reported for the line designated; conversely, show in column (g) the pole miles of line on structures the cost of which is reported for another line. Report pole miles of line on leased or partly owned structures in column (g). In a footnote, explain the basis of such occupancy and state whether expenses with respect to such structures are included in the expenses reported for the line designated. 6. Do not report the same transmission line structure twice. Report Lower voltage Lines and higher voltage lines as one line. Designate in a footnote if you do not include Lower voltage lines with higher voltage lines. If two or more transmission line structures support lines of the same voltage, report the pole miles of the primary structure in column (f) and the pole miles of the other line(s) in column (g). 7. Designate any transmission line or portion thereof for which the respondent is not the sole owner. If such property is leased from another company, give name of lessor, date and terms of Lease, and amount of rent for year. For any transmission line other than a leased line, or portion thereof, for which the respondent is not the sole owner but which the respondent operates or shares in the operation of, furnish a succinct statement explaining the arrangement and giving particulars (details) of such matters as percent ownership by respondent in the line, name of co-owner, basis of sharing expenses of the Line, and how the expenses borne by the respondent are accounted for, and accounts affected. Specify whether lessor, co-owner, or other party is an associated company. 8. Designate any transmission line leased to another company and give name of Lessee, date and terms of lease, annual rent for year, and how determined. Specify whether lessee is an associated company. 9. Base the plant cost figures called for in columns (j) to (l) on the book cost at end of year.																
Line No.	DESIGNATION		VOLTAGE (KV) - (Indicate where other than 60 cycle, 3 phase)		Type of Supporting Structure	LENGTH (Pole miles) - (In the case of underground lines report circuit miles)		Number of Circuits	Size of Conductor and Material	COST OF LINE (Include in column (j) Land, Land rights, and clearing right-of-way)			EXPENSES, EXCEPT DEPRECIATION AND TAXES			
	From	To	Operating	Designated		On Structure of Line Designated	On Structures of Another Line			Land	Construction Costs	Total Costs	Operation Expenses	Maintenance Expenses	Rents	Total Expenses
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	 Palo Verde	Kyrene	500.00	500.00	(1),(3)		75.00	1	1780 ACSR	1,559,234	7,027,603	8,586,837				
2	 Palo Verde	Westwing	500.00	500.00	(3)		90.00	2	1780 ACSR	1,210,842	5,457,364	6,668,206				
3	Newman	Arroyo	345.00	345.00	(2)	30.31		1	795 ACSR	155,032	1,500,463	1,655,495				
4	Arroyo	West Mesa	345.00	345.00	(2)	201.75		1	795 ACSR	17,861,681	22,910,631	40,772,312				
5	Newman	Afton	345.00	345.00	(2)	29.88		1	795 ACSR	1,248,930	14,016,538	15,265,468				
6	Afton	Luna	345.00	345.00	(2)	57.26		1	795 ACSR	643,388	4,382,133	5,025,521				
7	 Luna	Hidalgo	345.00	345.00	(2)		50.50	1	795 ACSR	41,091	2,024,606	2,065,697				
8	 Hidalgo	Greenlee	345.00	345.00	(2)		59.95	1	795 ACSR	48,824	4,098,057	4,146,881				
9	Newman	Picante	345.00	345.00	(2)	16.20		1	795 ACSR	224,074	2,626,666	2,850,740				
10	Picante	Caliente (1)	345.00	345.00	(2)	7.26		1	954 ACSR	99,273	1,495,910	1,595,183				
11	Picante	Caliente (2)	345.00	345.00	(2)	7.26		1	954 ACSR	102,110	1,193,637	1,295,747				
12	Amrad	Otero	345.00	345.00	(2)	34.84		1	795 ACSR	476,513	5,589,145	6,065,658				
13	Otero	Picante	345.00	345.00	(2)	15.12			795 ACSR	204,220	2,393,923	2,598,143				
14	 Amrad	Empire	345.00	345.00	(2)		125.02	1	795 ACSR	1,724,522	20,215,351	21,939,873				
15	 Empire	Eddy	345.00	345.00	(2)		0.41	1	795 ACSR	5,673	66,498	72,171				
16	Diablo	Luna	345.00	345.00	(2)	84.93		1	954 ACSR	2,198,398	13,185,660	15,384,058				
17	Luna	Macho Springs	345.00	345.00	(2)	24.86		1	954 ACSR	552,125	11,489,156	12,041,281				
18	Macho Springs	Springerville	345.00	345.00	(2),(3)	199.93		1	954 ACSR	4,467,190	92,957,714	97,424,904				
19	Various 115kV Lines		115.00	115.00	(1),(2)	497.32	51.04	1	Various	10,036,153	141,373,468	151,409,621				

20	Various 69kV Lines		69.00	69.00	(1),(2)	181.87	21.55	1	Various	376,214	47,914,839	48,291,053			
36	TOTAL					1,388.79	473.47	20		43,235,487	401,919,362	445,154,849			

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: TransmissionLineStartPoint
Line co-owned by Arizona Public Service Company (34.6%), Public Service Company of New Mexico (12.1%), and Salt River Project (34.6%). (The co-owners are not associated companies). EPE is not the operator. Each co-owner shares in the operating and maintenance expenses in proportion to its ownership interest.
(b) Concept: TransmissionLineStartPoint
Line co-owned by Arizona Public Service Company (34.6%), Public Service Company of New Mexico (12.1%), and Salt River Project (34.6%). (The co-owners are not associated companies). EPE is not the operator. Each co-owner shares in the operating and maintenance expenses in proportion to its ownership interest.
(c) Concept: TransmissionLineStartPoint
Public Service Company of New Mexico (not an associated company) co-owns this line with EPE. Public Service Company of New Mexico owns 42.8% of this line, EPE owns 57.2% of this line . Each co-owner shares in the operating and maintenance expenses in proportion to its ownership interest. EPE is the Operating Agent of this line.
(d) Concept: TransmissionLineStartPoint
Public Service Company of New Mexico (not an associated company) co-owns this line with EPE. Public Service Company of New Mexico owns 60% of this line, EPE owns 40% of this line. Each co-owner shares in the operating and maintenance expenses in proportion to its ownership interest. EPE is the Operating Agent of this line.
(e) Concept: TransmissionLineStartPoint
Public Service Company of New Mexico (not an associated company) co-owns this line with EPE. Public Service Company of New Mexico owns 33.3% of this line, EPE owns 66.7% of this line. Each co-owner shares in the operating and maintenance expenses in proportion to its ownership interest. EPE is the Operating Agent of this line.
(f) Concept: TransmissionLineStartPoint
Public Service Company of New Mexico (not an associated company) co-owns this line with EPE. Public Service Company of New Mexico owns 33.3% of this line, EPE owns 66.7% of this line. Each co-owner shares in the operating and maintenance expenses in proportion to its ownership interest. EPE is the Operating Agent of this line.

Name of Respondent: El Paso Electric Company				This report is: (1) ☒ An Original (2) ☐ A Resubmission				Date of Report: 04/03/2025			Year/Period of Report End of: 2024/ Q4						
TRANSMISSION LINES ADDED DURING YEAR																	
1. Report below the information called for concerning Transmission lines added or altered during the year. It is not necessary to report minor revisions of lines. 2. Provide separate subheadings for overhead and under- ground construction and show each transmission line separately. If actual costs of competed construction are not readily available for reporting columns (l) to (o), it is permissible to report in these columns the costs. Designate, however, if estimated amounts are reported. Include costs of Clearing Land and Rights-of-Way, and Roads and Trails, in column (l) with appropriate footnote, and costs of Underground Conduit in column (m). 3. If design voltage differs from operating voltage, indicate such fact by footnote; also where line is other than 60 cycle, 3 phase, indicate such other characteristic.																	
Line No.	LINE DESIGNATION		Line Length in Miles	SUPPORTING STRUCTURE		CIRCUITS PER STRUCTURE		CONDUCTORS			Voltage KV (Operating)	LINE COST					Construction
	From	To		Type	Average Number per Miles	Present	Ultimate	Size	Specification	Configuration and Spacing		Land and Land Rights	Poles, Towers and Fixtures	Conductors and Devices	Asset Retire. Costs	Total	
	(a)	(b)		(d)	(e)	(f)	(g)	(h)	(i)	(j)		(l)	(m)	(n)	(o)	(p)	
1	Diablo	Verde	5.80			1		795	ACSR		115						Overground
2	Verde	Santa Teresa	3.23			1		795	ACSR		115						Overground
3	Clint	Valley	3.42			1		954	ACSR		69						Overground
44	TOTAL		12.45		0	3	0										

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025		Year/Period of Report End of: 2024/ Q4						
SUBSTATIONS												
1. Report below the information called for concerning substations of the respondent as of the end of the year. 2. Substations which serve only one industrial or street railway customer should not be listed below. 3. Substations with capacities of Less than 10 MVA except those serving customers with energy for resale, may be grouped according to functional character, but the number of such substations must be shown. 4. Indicate in column (b) the functional character of each substation, designating whether transmission or distribution and whether attended or unattended. At the end of the page, summarize according to function the capacities reported for the individual stations in column (f). 5. Show in columns (i), (j), and (k) special equipment such as rotary converters, rectifiers, condensers, etc. and auxiliary equipment for increasing capacity. 6. Designate substations or major items of equipment leased from others, jointly owned with others, or operated otherwise than by reason of sole ownership by the respondent. For any substation or equipment operated under lease, give name of lessor, date and period of lease, and annual rent. For any substation or equipment operated other than by reason of sole ownership or lease, give name of co-owner or other party, explain basis of sharing expenses or other accounting between the parties, and state amounts and accounts affected in respondent's books of account. Specify in each case whether lessor, co-owner, or other party is an associated company.												
Line No.	Name and Location of Substation (a)	Character of Substation		VOLTAGE (In MVA)			Capacity of Substation (In Service) (In MVA) (f)	Number of Transformers In Service (g)	Number of Spare Transformers (h)	Conversion Apparatus and Special Equipment		
		Transmission or Distribution (b)	Attended or Unattended (b-1)	Primary Voltage (In MVA) (c)	Secondary Voltage (In MVA) (d)	Tertiary Voltage (In MVA) (e)				Type of Equipment (i)	Number of Units (j)	Total Capacity (In MVA) (k)
1	Afton - La Mesa, NM	Transmission	Unattended	0	0		0	0				
2	Airport - Las Cruces, NM	Distribution	Unattended	115.00	23.90		30	1				
3	Alamo - El Paso, TX	Distribution	Unattended	69.00	23.90		30	1				
4	Altura - El Paso, TX	Distribution	Unattended	13.80	4.16		13	2				
5	Americas - El Paso, TX	Distribution	Unattended	69.00	13.80		30	1				
6	Amrad - Oro Grande, NM	Transmission	Unattended	345.00	115.00	13.00	260	1				
7	Anthony - Anthony, NM	Distribution	Unattended	115.00	24.90		80	2				
8	Apollo - New Mexico	Distribution	Unattended	115.00	23.90		30	1				
9	Arroyo - Las Cruces, NM	Transmission	Unattended	345.00	345.00		357	1		Phase Shifting Trans		
10	Arroyo - Las Cruces, NM	Transmission	Unattended	345.00	115.00	13.80	600	3				
11	Arroyo - Las Cruces, NM	Distribution	Unattended	115.00	23.90		60	2				
12	Ascarate - El Paso, TX	Transmission	Unattended	115.00	69.00	13.80	200	2				
13	Ascarate - El Paso, TX	Distribution	Unattended	69.00	13.80		60	2				
14	Ascarate - El Paso, TX	Distribution	Unattended	69.00	4.16		10	1				
15	Austin - El Paso, TX	Distribution	Unattended	115.00	13.80		100	2				
16	Austin - El Paso, TX	Distribution	Unattended	69.00	4.16		10	1				
17	Biggs - Ft. Bliss, TX	Transmission	Unattended	0	0		0	0				
18	Bliss Industrial - Ft. Bliss, TX	Transmission	Unattended	0	0		0	0				
19	Border Steel - El Paso, TX	Distribution	Unattended	115.00	13.80		70	2				
20	Butterfield - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
21	Caliente - El Paso, TX	Transmission	Unattended	345.00	115.00	13.80	400	2				
22	Caliente - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
23	Chaparral - Chaparral, NM	Distribution	Unattended	115.00	13.80		60	2				

24	Clint - El Paso, TX	Distribution	Unattended	69.00	13.80		80	2				
25	Copper - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
26	Cox - New Mexico	Transmission	Unattended	115.00	69.00		50	1				
27	Coyote - El Paso, TX	Distribution	Unattended	115.00	13.80		40	1				
28	Coyote Temp - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
29	Cromo - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
30	Dallas - El Paso, TX	Distribution	Unattended	69.00	13.80		100	2				
31	Diablo - Sunland Park, NM	Transmission	Unattended	345.00	115.00	13.80	600	3				
32	Diamond Head - El Paso, TX	Distribution	Unattended	115.00	13.80		80	2				
33	Durazno - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
34	Dyer - El Paso, TX	Distribution	Unattended	67.00	14.40		80	3				
35	Dyer - El Paso, TX	Distribution	Unattended	115.00	69.00		100	1				
36	Eastlake Temp - El Paso, TX	Distribution	Unattended	115.00	13.80		50	1				
37	Empire - Artesia, NM	Transmission	Unattended	345.00	0.00		0	0				
38	EMRLD - New Mexico	Distribution	Unattended	115.00	13.80		13	1				
39	Esocondido - Chaparral, NM	Transmission	Unattended	345.00	115.00		200	1				
40	Executive - El Paso, TX	Distribution	Unattended	115.00	13.80		100	2				
41	Farah - El Paso, TX	Distribution	Unattended	69.00	13.80		30	1				
42	Felipe - El Paso, TX	Distribution	Unattended	69.00	23.90		30	1				
43	Fort Bliss - El Paso, TX	Distribution	Unattended	115.00	13.80		50	1				
44	Fort Bliss - El Paso, TX	Distribution	Unattended	115.00	13.20		25	1				
45	Central Temp - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
46	Global Reach - El Paso, TX	Distribution	Unattended	115.00	13.80		80	2				
47	Hatch - New Mexico	Distribution	Unattended	115.00	24.90		30	1				
48	Horizon - Horizon, TX	Distribution	Unattended	115.00	13.80		80	2				
49	Jornada - Las Cruces, NM	Distribution	Unattended	115.00	23.90		80	2				
50	Lane - El Paso, TX	Distribution	Unattended	115.00	69.00		100	1				
51	Lane - El Paso, TX	Distribution	Unattended	115.00	13.80		50	1				
52	Las Cruces - Las Cruces, NM	Distribution	Unattended	115.00	23.90		120	2				
53	Leo East (LEA) - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
54	^(S) Liberty Substation - Ft. Bliss, TX	Transmission	Unattended	0	0		0	0				
55	Mann - El Paso, TX	Distribution	Unattended	69.00	13.80		30	1				
56	Mann - El Paso, TX	Distribution	Unattended	67.00	14.40		30	1				
57	^(S) Marlow - El Paso, TX	Transmission	Unattended	0	0		0	0				
58	Mesa - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
59	Milagro - El Paso, TX	Distribution	Unattended	115.00	13.80		90	3				
60	Montana Pwr St - El Paso, TX	Transmission	Unattended	115.00	13.80		500	4				
61	Montoya - El Paso, TX	Distribution	Unattended	115.00	23.90		100	2				

62	Montoya - El Paso, TX	Distribution	Unattended	115.00	24.90		30	1				
63	Montwood - El Paso, TX	Distribution	Unattended	115.00	23.90		100	2				
64	Moongate - Las Cruces, NM	Distribution	Unattended	115.00	23.90		50	1				
65	Newman T-1 - El Paso, TX	Transmission	Unattended	345.00	115.00	13.80	230	1				
66	Newman T-2 - El Paso, TX	Distribution	Unattended	115.00	13.80		112	1				
67	Newman T-6 - El Paso, TX	Distribution	Unattended	115.00	13.80		112	1				
68	Newman T-8 - El Paso, TX	Distribution	Unattended	115.00	13.80		112	1				
69	Newman T-9 - El Paso, TX	Distribution	Unattended	115.00	13.80		112	1				
70	Newman T-11 - El Paso, TX	Distribution	Unattended	115.00	13.80		112	1				
71	Newman T-13 - El Paso, TX	Distribution	Unattended	115.00	13.80		112	1				
72	Newman T-14 - El Paso, TX	Distribution	Unattended	115.00	13.80		175	1				
73	Newman T-15 - El Paso, TX	Distribution	Unattended	115.00	13.80		117	1				
74	Newman T-16 - El Paso, TX	Distribution	Unattended	115.00	13.80		117	1				
75	North Bliss - Ft. Bliss, TX	Transmission	Unattended	0	0		0	0				
76	Nuway - Canutillo, TX	Distribution	Unattended	115.00	23.90		100	2				
77	Otero - Chaparral, NM	Transmission	Unattended	345.00	0.00		0	0				
78	Patriot - El Paso, TX	Distribution	Unattended	115.00	13.80		80	2				
79	Pendale - El Paso, TX	Distribution	Unattended	115.00	13.80		80	2				
80	Phelps Dodge, El Paso, TX	Distribution	Unattended	69.00	13.80		10	1				
81	Pellicano - El Paso, TX	Distribution	Unattended	115.00	23.90		100	2				
82	Picacho - New Mexico	Distribution	Unattended	115.00	23.90		50	1				
83	Picante T-1 - El Paso, TX	Transmission	Unattended	345.00	115.00	13.80	200	1				
84	Pipeline - El Paso, TX	Transmission	Unattended	0	0		0	0				
85	Redeye - New Mexico	Distribution	Unattended	115.00	13.80		14	1				
86	Rio Bosque - El Paso, TX	Distribution	Unattended	69.00	13.80		80	2				
87	Rio Grande T1,T2 - Sunland Park, NM	Transmission	Unattended	115.00	69.00		200	2	1			
88	Rio Grande T4 - Sunland Park, NM	Distribution	Unattended	66.00	13.80		50	1				
89	Rio Grande T5 - Sunland Park, NM	Distribution	Unattended	69.00	13.80		60	1				
90	Rio Grande T6 - Sunland Park, NM	Distribution	Unattended	66.00	13.80		60	1				
91	Rio Grande T7 - Sunland Park, NM	Distribution	Unattended	115.00	66.40		150	1				
92	Rio Grande T12 - Sunland Park, NM	Distribution	Unattended	67.00	14.40		25	1				
93	Rio Grande T17 - Sunland Park, NM	Distribution	Unattended	115.00	13.80		132	1				
94	Ripley - El Paso, TX	Distribution	Unattended	115.00	13.80		80	2				
95	Roberts - El Paso, TX	Transmission	Unattended	115.00	0		0	0				
96	Roberts - El Paso, TX	Distribution	Unattended	115.00	21.00		300	1	1			
97	Salopek - Las Cruces, NM	Distribution	Unattended	115.00	24.90		75	3				
98	Santa Fe - El Paso, TX	Distribution	Unattended	69.00	13.80		30	1				
99	Santa Teresa - Santa Teresa, NM	Distribution	Unattended	115.00	23.90		30	1				

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-5: FORM 1 REPORTS
SPONSOR: STEVEN SIERRA
PREPARER: EN LI
FOR THE BASE YEAR PERIOD ENDED SEPTEMBER 30, 2025

Amended Filing

100	Santa Teresa - Santa Teresa, NM	Distribution	Unattended	115.00	24.90		30	1				
101	Scotsdale - El Paso, TX	Distribution	Unattended	115.00	69.00		100	1				
102	Scotsdale - El Paso, TX	Distribution	Unattended	115.00	13.80		100	2				
103	Shearman - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
104	Shearman Temp - El Paso, TX	Distribution	Unattended	115.00	13.80		30	1				
105	Sierra Blanca - Sierra Blanca, NM	Distribution	Unattended	69.00	23.90		18	1				
106	Socorro - El Paso, TX	Distribution	Unattended	69.00	13.80		30	1				
107	Sol - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
108	Sparks - El Paso, TX	Distribution	Unattended	115.00	13.80		80	2				
109	Sparks - El Paso, TX	Distribution	Unattended	115.00	69.00		89	1				
110	Sunset - El Paso, TX	Distribution	Unattended	69.00	13.80		60	2				
111	Sunset - El Paso, TX	Distribution	Unattended	69.00	4.16		10	3				
112	Sunset North - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
113	Sunset North - El Paso, TX	Transmission	Unattended	115.00	69.00	13.80	100	1				
114	Talavera - Las Cruces, NM	Distribution	Unattended	115.00	23.90		100	2				
115	Thorn - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
116	Triumph - El Paso, TX	Distribution	Unattended	115.00	23.90		100	2				
117	Trowbridge - El Paso, TX	Transmission	Unattended	0.00	0.00		0	0				
118	Verde - Santa Teresa, NM	Transmission	Unattended	115.00	0.00		0	0				
119	Viscount - El Paso, TX	Distribution	Unattended	67.00	14.40		30	1				
120	Vista - El Paso, TX	Distribution	Unattended	115.00	13.80		60	2				
121	Westside Temp - El Paso, TX	Distribution	Unattended	115.00	23.90		30	1				
122	White Sands - New Mexico	Distribution	Unattended	115.00	13.80		30	1				
123	Wrangler - El Paso, TX	Distribution	Unattended	115.00	13.80		50	1				
124	Amrad - Oro Grande, NM	Distribution	Unattended	115.00	24.90		8	1				
125	Farmer - Van Horn, TX	Distribution	Unattended	69.00	23.90		10	1				
126	Five Points - El Paso, TX	Distribution	Unattended	13.80	4.16		2	1				
127	Hanes - New Mexico	Distribution	Unattended	22.90	4.16		6	1				
128	Midway - El Paso, TX	Distribution	Unattended	13.80	4.16		6	1				
129	Range - New Mexico	Distribution	Unattended	24.90	13.20		8	3				
130	S.P. Pipeline - El Paso, TX	Distribution	Unattended	13.80	2.40		6	1				
131	Valley - El Paso, TX	Distribution	Unattended	67.00	14.40		8	1				
132	Coronado - El Paso, TX	Distribution	Unattended	13.80	4.16		3	1				
133	Fresno - El Paso, TX	Distribution	Unattended	13.80	4.16		2	1				
134	Grace - El Paso, TX	Distribution	Unattended	14.40	4.16		2	1				
135	Hacienda - El Paso, TX	Distribution	Unattended	13.80	4.16		5	1				
136	Hatch - New Mexico	Distribution	Unattended	23.90	4.16		1	1				
137	Latta - El Paso, TX	Distribution	Unattended	13.80	4.16		2	1				
138	Missouri - Las Cruces, NM	Distribution	Unattended	23.90	4.16		3	1				

139	Newell - El Paso, TX	Distribution	Unattended	13.80	4.16		3	1				
140	Octavia - El Paso, TX	Distribution	Unattended	13.80	4.16		2	1				
141	Ranchland - El Paso, TX	Distribution	Unattended	13.80	4.16		4	2				
142	Summit - El Paso, TX	Distribution	Unattended	13.80	4.16		3	2				
143	UTEP - El Paso, TX	Distribution	Unattended	13.80	4.16		4	1				
144	Westside - Las Cruces, NM	Distribution	Unattended	24.90	4.16		3	1				
145	White - El Paso, TX	Distribution	Unattended	13.80	4.16		2	1				
146	Diana - El Paso, TX	Distribution	Unattended	13.80	4.16		3	1				
147	Mar - New Mexico	Distribution	Unattended	24.90	4.16		4	1				
148	Sierra Blanca - Sierra Blanca, NM	Distribution	Unattended	23.50	4.16		1	1				
149	Fort Hancock - Hudspeth County, TX	Distribution	Unattended	24.90	4.16		1	1				
150	La Mesa - New Mexico	Distribution	Unattended	23.90	4.16		1	1				
151	Dallas - El Paso, TX	Distribution	Unattended	13.80	4.16		4	1				
152	Mobile Substation #350	Distribution	Unattended	115.00	23.90		30	1				
153	Mobile Substation #351	Distribution	Unattended	69.00	23.90		30	1				
154	Mobile Substation #352	Distribution	Unattended	115.00	23.90		30	1				
155	Mobile Substation #354	Distribution	Unattended	14.40	4.16		5	1				
156	Mobile Substation #355	Distribution	Unattended	23.90	4.16		2	1				
157	Mobile Substation #356	Distribution	Unattended	13.80	4.16		4	1				
158	Mobile Substation #357	Distribution	Unattended	115.00	24.90		24	1				
159	Mobile Substation #358	Distribution	Unattended	67.00	13.80		20	1				
160	Mobile Substation #359	Distribution	Unattended	13.80	4.16		10	1				
161	Mobile Substation #429	Distribution	Unattended	115.00	13.80		24	1				
162	SPARE TRANSFORMERS								19			
163	TotalTransmissionSubstationMember											0

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
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FOOTNOTE DATA

(a) Concept: SubstationNameAndLocation

Afton Substation is a switching transmission substation. EPE does not own the transformers site.

(b) Concept: SubstationNameAndLocation

Biggs Substation is a switching transmission substation. Ft. Bliss owns the transformers on site.

(c) Concept: SubstationNameAndLocation

Bliss Industrial Substation is a transmission substation. Ft. Bliss owns the transformers on site.

(d) Concept: SubstationNameAndLocation

Liberty Substation is a transmission substation. Ft. Bliss owns the transformers on site.

(e) Concept: SubstationNameAndLocation

Marlow Substation is a transmission substation. Marathon Refinery owns the transformers on site.

(f) Concept: SubstationNameAndLocation

North Bliss Substation is a transmission substation. Ft. Bliss owns the transformers on site.

(g) Concept: SubstationNameAndLocation

Pipeline Substation is a transmission substation. Kinder Morgan owns the transformers on site.

(h) Concept: SubstationNameAndLocation

Trowbridge Substation is a transmission substation. Marathon Refinery owns the transformers on site.

Name of Respondent: El Paso Electric Company		This report is: (1) ☒ An Original (2) ☐ A Resubmission		Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
TRANSACTIONS WITH ASSOCIATED (AFFILIATED) COMPANIES					
1. Report below the information called for concerning all non-power goods or services received from or provided to associated (affiliated) companies. 2. The reporting threshold for reporting purposes is \$250,000. The threshold applies to the annual amount billed to the respondent or billed to an associated/affiliated company for non-power goods and services. The good or service must be specific in nature. Respondents should not attempt to include or aggregate amounts in a nonspecific category such as "general". 3. Where amounts billed to or received from the associated (affiliated) company are based on an allocation process, explain in a footnote.					
Line No.	Description of the Good or Service (a)	Name of Associated/Affiliated Company (b)	Account(s) Charged or Credited (c)	Amount Charged or Credited (d)	
1	Non-power Goods or Services Provided by Affiliated				
2	Bank fees	JPMorgan Chase Bank	921	265,646	
3	Bill payment processing fees	JPMorgan Chase Bank	903	267,280	
19					
20	Non-power Goods or Services Provided for Affiliated				
21					
22					
23					
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42					

Name of Respondent: El Paso Electric Company	This report is: (1) ☒ An Original (2) ☐ A Resubmission	Date of Report: 04/03/2025	Year/Period of Report End of: 2024/ Q4
FOOTNOTE DATA			

(a) Concept: NameOfAssociatedAffiliatedCompany

On September 21, 2023, FERC issued an order in Docket Nos. ER20-2705-001, *et al.* (184 FERC ¶ 61,170). The order determined that EPE is an indirect subsidiary of IIF US Holding 2 LP ("IIF US Holding 2"), which is part of the Infrastructure Investments Fund. FERC also determined that IIF US Holding 2 is affiliated with J.P. Morgan Investment Management Inc. and its affiliates. Accordingly, EPE is treating JPMorgan Chase Bank as an affiliate.

FERC FORM NO. 1 ((NEW))

EL PASO ELECTRIC COMPANY
2026 NEW MEXICO RATE CASE FILING
SCHEDULE Q-6: OPINION OF INDEPENDENT PUBLIC ACCOUNTANTS
SPONSOR: CYNTHIA S. PRIETO
PREPARER: ASHLEY ARAGON
FOR THE BASE PERIOD ENDED SEPTEMBER 30, 2025

SCHEDULE Q-6
PAGE 1 OF 3

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Independent Accountants' Review Report for EPE for the calendar year 2024 is presented on pages 2 and 3 of this schedule. As agreed to by the Commission in Case No. 25-00082-UT, EPE will file the Company's audit report for calendar year 2025 when it becomes available.



Report of Independent Auditors

To the Board of Directors and Management of El Paso Electric Company

Opinion

We have audited the accompanying financial statements of El Paso Electric Company (the "Company"), which comprise the balance sheets as of December 31, 2024 and 2023, and the related statements of operations, comprehensive operations, changes in common stock equity and cash flows for the years then ended, including the related notes (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:



- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

A handwritten signature in dark ink, appearing to read "Priscilla J. Lopez, CPA".

Houston, Texas
March 28, 2025

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

The Independent Accountants' Review Report for EPE for the calendar year 2024 was attached as Schedule Q-6 to EPE's application in this docket. Pursuant to the Order Granting Variance (December 18, 2025), the Commission ordered EPE to file its 2025 Independent Account's Review Report for "the remaining nine-months of the Base Period within five business days of the date EPE files with FERC pursuant to 18 C.F.R. Part 41." This Supplemental Schedule Q-6 is being filed in accordance with that Order.



Report of Independent Auditors

To the Board of Directors and Management of El Paso Electric Company

Opinion

We have audited the accompanying financial statements of El Paso Electric Company (the "Company"), which comprise the balance sheets as of December 31, 2025 and 2024, and the related statements of income, retained earnings and cash flows for the years then ended, including the related notes (collectively referred to as the "financial statements"), included on pages 110 through 123 of the accompanying Federal Energy Regulatory Commission Form No. 1.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Company as of December 31, 2025 and 2024, and the results of its operations and its cash flows for the years then ended in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note A.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

As discussed in Note A, the financial statements are prepared by El Paso Electric Company on the basis of the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to meet the requirements of the Federal Energy Regulatory Commission. As a result, the financial statements may not be suitable for another purpose. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting requirements of the Federal Energy Regulatory Commission as set forth in its applicable Uniform System of Accounts and published accounting releases described in Note A. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Company's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Restriction of Use

This report is intended solely for the information and use of the Board of Directors and Management of El Paso Electric Company and the Federal Energy Regulatory Commission and is not intended to be and should not be used by anyone other than these specified parties.



Houston, Texas
April 01, 2026