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November 13, 2025

The Honorable Debbie-Anne Reese Secretary Federal Energy Regulatory Commission 888 First Street, NE Washington, DC 20426

Re: El Paso Electric Company, Docket No. ER26-508-000

Housekeeping Filing of Attachment H-1 to EPE's Open Access Transmission Tariff to Correct Equation Embedded in Worksheet A4 and

Certain Cross References and Notes and Restore Fixed Values

Dear Secretary Reese:

Pursuant to Section 205 of the Federal Power Act¹ and Part 35 of the regulations of the Federal Energy Regulatory Commission² ("FERC" or "Commission"), El Paso Electric Company ("EPE") hereby submits for approval ministerial revisions to its Open Access Transmission Tariff ("OATT"), Attachment H-1 transmission formula rate template ("Formula Rate Template"). The Commission most recently accepted EPE's Formula Rate Template in Docket No. ER22-282-002 on November 5, 2024, in connection with a settlement of that docket.³ EPE has identified a necessary correction to Worksheet A4 of the Formula Rate Template, as well as a few other housekeeping changes such as correcting certain cross references and notes in the template, and restoring some fixed values inadvertently omitted.

This filing does not seek to change the settled resolution currently in effect. Rather, the filing seeks to correct an error in the equation embedded in one of the template's worksheets so that the template properly populates entries on Total Gross Plant in Service. The correction has the effect of lowering the Total Gross Plant in Service calculated by the Formula Rate Template, while the other ministerial changes have no effect on rates. When EPE posted the 2024 True-Up Adjustment and 2026 Projection on June 16, 2025, it included a notification concerning the mistaken subtraction of ARO from Total Gross Plant in Service and explained that it had corrected the error in the template it was posting.

I. BACKGROUND AND REASON FOR THE FILING

EPE is a vertically integrated electric utility whose primary business is serving native load in far west Texas and southern New Mexico. EPE provides service to about

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¹ 6 U.S.C. § 824d.

² 18 C.F.R. § 35.13(a)(2)(iii).

³ El Paso Electric Co., Letter Order, Docket Nos. ER22-282-002, -004 (Nov. 5, 2024).

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460,000 customers in an area of approximately 10,000 square miles. EPE owns and controls approximately 2,537 MW of generation, most of which is located within its Balancing Authority Area. EPE owns distribution facilities through which it provides service to its customers at retail rates and transmission facilities over which it offers service under its OATT.

As explained above, EPE has identified the need for a correction to the formula embedded in the Formula Rate Template, Worksheet A4, lines 2 and 14, in order for that Worksheet to generate correct entries. To generate entries that correctly populate Worksheet A4, the formula for lines 2 and 14 should reflect Total Gross Plant In Service, as opposed to Total Gross Plant In Service less Asset Retirement Costs (less "ARO").

EPE's original as-filed formula rate template in Docket No. ER22-282-000 contained a formula that correctly reflected Total Gross Plant In Service; EPE has traced the origin of the ARO mistake to the point in the ER22-282 settlement process where EPE's proposed formula rate was transposed to an alternative template advanced by other participants in the settlement negotiations. The mistaken subtraction of ARO from Total Gross Plant In Service in Worksheet A4 serves to overstate Total Gross Plant in Service (since ARO is a negative number in most cases). The overstated amount from Worksheet A4 then feeds into other worksheets within the template, and ultimately affects Projected Attachment H-1 values.

Also, as part of today's filing, EPE has made a few housekeeping type clean-ups to the template. Those revisions are:

- Inserting into column [d] on the Table of Contents tab and the top reference line of Worksheet P13 a formula⁴ that will display the appropriate Actual and Projected Years;
- Restoring in Actual Attachment H, Projected Attachment H, and Worksheets A18, A22, and P14 fixed values, some of which cannot be changed absent a filing with the Commission, that were inadvertently omitted from the Formula Rate Template filed in Docket No. ER22-282-002;
- Changing the wording on Worksheet A3, note 5, third sentence, to add a reference to the true-up of the applicable rate years. The same change is made to the header of Worksheet A3-1;
- Changing the wording on Worksheet A4, line 1, columns [b], [c], [f], and [g] to replace the references to match the corresponding change in the formula to Total Gross Plant in Service on Worksheet A4, lines 2 and 14, noted above;

⁴ Note that in a blank template, with a blank FERC Form 1 year, the formula causes the years to show as 1900 and 1902.

- Changing the wording on line 1 of Worksheet P4 (to replace the reference to Worksheet A8 with a reference to Worksheet P5);
- Inserting into Worksheet P13, column [d] the depreciation rates filed in Docket No. ER22-282-000 and into column [e] the depreciation rates as modified by the settlement of that docket.⁵ Column [c] remains blank, consistent with the settlement, which states, "the rates for production plant, other production plant, and distribution plant are not subject to the Commission's jurisdiction over transmission rates, are included solely for informational purposes, and EPE may update those rates in state proceedings without filing such changes with the Commission."
- Changing Note 1, item (C) of Worksheet P15 so that it states the True Up Adjustment calculation correctly as "(C) True Up Adjustment ((B) (A)):".

II. COMMUNICATIONS

Communications regarding this filing should be sent to the following individuals:

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III. REQUESTED EFFECTIVE DATE

EPE respectfully requests an effective date for this filing of January 13, 2026, sixty-one days after the date of this filing. EPE further requests any waivers of its regulations the Commission deems necessary to accept this filing with the requested effective date.

IV. CONTENTS OF FILING

- 1. This Transmittal Letter; and
- 2. OATT Attachment H-1 (clean); and
- 3. OATT Attachment H-1 (marked).

⁵ See El Paso Electric Co., Settlement Agreement and Offer of Settlement, Docket No. ER22-282-001, at § 3.3.2 (Apr. 11, 2024).

⁶ *Id.* at § 3.3.3.

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V. CONCLUSION

For the reasons listed above, EPE respectfully seeks Commission acceptance of the corrected version of the Formula Rate Template effective January 13, 2026.

Respectfully submitted,

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Attachments

Attachment A

Pro forma Attachment H-1 to EPE's Open Access Transmission Tariff, transmission formula rate template (clean)

Formula Rate Template
Table of Contents

Line No.	Worksheet	Description	Actual / Projected	Year
	[a]	[b]	[c]	[d]
1	Attachment H	Formula Rate Template Attachment H	Actual	1900
2	Worksheet A1	FERC Form No. 1 Inputs	Actual	1900
3	Worksheet A2	Network Transmission Load (MW)	Actual	1900
4	Worksheet A3	Revenue Credits	Actual	1900
5	Worksheet A3-1	Incremental Palo Verde Revenue Credits	Actual	1900
6	Worksheet A4	Plant in Service and Accumulated Depreciation	Actual	1900
7	Worksheet A5	Excluded Transmission Plant	Actual	1900
8	Worksheet A6	Construction Work in Progress (CWIP)	Actual	1900
9	Worksheet A7	Deferred Income Tax (DIT) Averages	Actual	1900
10	Worksheet A8	Accumulated Deferred Income Taxes (ADIT) Balance	Actual	1900
11	Worksheet A9	Excess and Deficient Deferred Income Taxes	Actual	1900
12	Worksheet A10	Regulatory Assets and Liabilities	Actual	1900
13	Worksheet A11	Abandoned Plant	Actual	1900
14	Worksheet A12	Unfunded Reserves	Actual	1900
15	Worksheet A13	Hold Harmless Adjustments	Actual	1900
16	Worksheet A14	Land and Land Rights Held for Future Use	Actual	1900
17	Worksheet A15	Working Capital	Actual	1900
18	Worksheet A16	Operating Expense Adjustments	Actual	1900
19	Worksheet A17	Taxes Other than Income Taxes	Actual	1900
20	Worksheet A18	Cost of Capital	Actual	1900
21	Worksheet A19	Corporate Income Tax Rates	Actual	1900
22	Worksheet A20	Permanent Book-Tax Differences	Actual	1900
23	Worksheet A21	Incentive Plant Return and Taxes	Actual	1900
24	Worksheet A22	Allocation Factors	Actual	1900
25	Schedule 1	Schedule 1 - Load Dispatch Revenue Requirement	Actual	1900
26	Attachment H	Formula Rate Template Attachment H	Projected	1902
27	Worksheet P1	Network Transmission Load (MW)	Projected	1902
28	Worksheet P2	Projected Transmission Plant Activity	Projected	1902
29	Worksheet P3	Construction Work in Progress (CWIP)	Projected	1902
30	Worksheet P4	Deferred Income Tax (DIT) Averages	Projected	1902
31	Worksheet P5	Accumulated Deferred Income Taxes (ADIT) Balance	Projected	1902
32	Worksheet P6	Excess and Deficient Deferred Income Taxes	Projected	1902
33	Worksheet P7	Regulatory Assets and Liabilities	Projected	1902
34	Worksheet P8	Abandoned Plant	Projected	1902
35	Worksheet P9	Projected Expenses	Projected	1902
36	Worksheet P10	Corporate Income Tax Rates	Projected	1902
37	Worksheet P11	Incentive Plant Return and Taxes	Projected	1902
38	Worksheet P12	Allocation Factors	Projected	1902
39	Worksheet P13	Depreciation and Amortization Rates	Projected	1902
40	Worksheet P14	Composite Depreciation Rate Calculation	Projected	1902
41	Worksheet P15	True-Up Adjustment	Projected	1902
42	Schedule 1	Schedule 1 - Load Dispatch Revenue Requirement	Projected	1902

Formula Rate Template (Actuals)

Attachment H (Actuals)

Line No.	Description	Reference	Total Company Amount	<u>Networl</u> Code	k Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	SECTION I: RATE SUMMARY					
1	Gross Revenue Requirement	Ln. 86	#DIV/0!			#DIV/0!
	Revenue Credits					
2	Rent from Electric Property (Account No. 454)	Worksheet A3, Ln. 9 Cols. [i] and [l]	\$0			\$0
3	Other Electric Revenues (Account No. 456.1)	Worksheet A3, Ln. 26 Cols. [i] and [l]	\$0			\$0
4	Incremental Palo Verde Revenue Credit	Worksheet A3, Ln. 27 Cols. [i] and [l]	\$0			\$0
5	Total Revenue Credits	Sum Lns. (2 through 4)	\$0			\$0
6	Net Revenue Requirement	Lns. (1 - 5)	#DIV/0!			#DIV/0!
7	Divisor (kW)	Worksheet A2, Ln. 16				-
	Rates					
8	Annual (MW-year)	Lns. (6 / 7) x 1,000				\$0.00
9	Monthly (MW-month)	Ln. 8 / 12.0 Months				\$0.00
10	Weekly (MW-week)	Ln. 8 / 52.0 Weeks				\$0.00
11	Daily On-Peak (MW-day)	Ln. 10 / 6.0 Days				\$0.00
12	Daily Off-Peak (MW-day)	Ln. 10 / 7.0 Days				\$0.00
13	Hourly On-Peak (MW-hour)	Ln. 11 / 16.0 Hours				\$0.0000
14	Hourly Off-Peak (MW-hour)	Ln. 12 / 24.0 Hours				\$0.0000
	SECTION II: RATE BASE					
	Gross Plant in Service ¹					
15	Production	Worksheet A4, Lns. (15 - 30)	\$0	NA	0.00%	\$0
16	Transmission	Worksheet A4, Lns. (15 - 30)	\$0	TP	0.00%	\$0
17	Distribution	Worksheet A4, Lns. (15 - 30)	\$0	NA	0.00%	\$0
18	General & Intangible	Worksheet A4, Lns. (15 - 30)	\$0	WS	0.00%	\$0
19	Total Gross Plant in Service	Sum Lns. (15 through 18)	\$0			\$0
	Accumulated Depreciation ¹					
20	Production	Worksheet A4, Lns. (44 - 58)	\$0	NA	0.00%	\$0
21	Transmission	Worksheet A4, Lns. (44 - 58)	\$0 \$0	TP	0.00%	\$0
22	Distribution	Worksheet A4, Lns. (44 - 58)	\$0 \$0	NA	0.00%	\$0
23	General & Intangible	Worksheet A4, Lns. (44 - 58)	\$0	WS	0.00%	\$0
24	Total Accumulated Depreciation	Sum Lns. (20 through 23)	\$0			\$0

Formula Rate Template (Actuals)

Attachment H (Actuals)

Line No.	Description	Reference	Total Company Amount	Network Allocator ⁴ Code %		Network Transmission
110.	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	Net Plant in Service					
25	Production	Lns. (15 - 20)	\$0			\$0
26	Transmission	Lns. (16 - 21)	\$0			\$0
27	Distribution	Lns. (17 - 22)	\$0			\$0
28	General & Intangible	Lns. (18 - 23) \$0				\$0
29	Total Net Plant in Service Sum Lns. (25 through 28) \$0					\$0
30	Construction Work in Progress (CWIP)	Worksheet A6, Ln. 2, Cols. [s] and [v]	#DIV/0!			#DIV/0!
	Rate Base Adjustments					
31	Accumulated Deferred Income Taxes (ADIT)	Worksheet A7, Ln. 58				\$0
32	Unamortized Excess/Deficient Deferred Income Taxes	Worksheet A7, Ln. 97				\$0
33	Unamortized Regulatory Assets	Worksheet A10, Ln. 3, Cols. [aa] and [cc]	#DIV/0!			#DIV/0!
34	Unamortized Regulatory Liabilities	Worksheet A10, Ln. 4, Cols. [aa] and [cc]	#DIV/0!			#DIV/0!
35	Unamortized Abandoned Plant	Worksheet A11, Ln. 2, Cols. [z] and [bb]	#DIV/0!			#DIV/0!
36	Unfunded Reserves	-1.0 x Worksheet A12, Ln. 2, Cols. [r] and [u]	#DIV/0!			#DIV/0!
37	Hold Harmless Adjustments	Worksheet A13, Ln. 2, Cols. [u] and [v]	#DIV/0!			#DIV/0!
38	Total Rate Base Adjustments	Sum Lns. (31 through 37)	#DIV/0!			#DIV/0!
39	Land and Land Rights Held for Future Use	Worksheet A14, Ln. 2, Cols. [q] and [t]	#DIV/0!			#DIV/0!
	Working Capital					
40	Cash Working Capital ²	Ln. 58 x 1/8	(\$481,090)			\$0
41	Material and Supplies (Transmission)	Worksheet A15, Ln. 15	\$0	TP	0.00%	\$0
42	Material and Supplies (Stores Expense)	Worksheet A15, Ln. 15	\$0	WS	0.00%	\$0
43	Prepayments	Worksheet A15, Ln. 15	\$0	GP	0.00%	\$0
44	Total Working Capital	Sum Lns. (40 through 43)	(\$481,090)			\$0
45	Rate Base	Lns. (29 + 30 + 38 + 39 + 44)	#DIV/0!			#DIV/0!

Formula Rate Template (Actuals)

Attachment H (Actuals)

Line No.	Description	Reference	Total Company Amount	<u>Networl</u> Code	Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	SECTION III: COST OF SERVICE					
	Adjusted Transmission O&M					
46	Transmission O&M Expenses	Worksheet A1, Ln. 57	\$0	TP	0.00%	\$0
47	Less: Account Nos. 561.1-561.8 (Load Dispatch)	Worksheet A1, Sum Lns. (48 through 55)	\$0	TP	0.00%	\$0
48	Less: Account No. 565 (Transmission of Electricity by Others)	Worksheet A1, Ln. 56	\$0	TP	0.00%	\$0
49	Total Adjusted Transmission O&M	Lns. (46 - 47 - 48)	\$0			\$0
	Adjusted A&G					
50	A&G (Excluding Property Insurance and Regulatory Commission Expense)	Worksheet A1, Lns. (61 - 58 - 59)	\$0	WS	0.00%	\$0
51	Less: Non-Recoverable A&G	Worksheet A16, Ln. 5	\$0	WS	0.00%	\$0
52	Plus: Property Insurance	Worksheet A1, Ln. 58	\$0	GP	0.00%	\$0
53	Plus: Regulatory Commission Expense	Worksheet A16, Lns. 7 and 9	\$0			\$0
54	Less: Actual OPEB Expense	Worksheet A16, Ln. 6	\$0	WS	0.00%	\$0
55	Plus: Fixed OPEB Expense	Fixed Amount ³	(\$3,848,723)	WS	0.00%	\$0
56	Total Adjusted A&G	Lns. $(50 - 51 + 52 + 53 - 54 + 55)$	(\$3,848,723)			\$0
57	Hold Harmless Expense Adjustments	Worksheet A13, Ln. 2, Cols. [d] and [g]	\$0			\$0
58	Total Operating Expenses	Lns. (49 + 56 + 57)	(\$3,848,723)			\$0
	Depreciation and Amortization ¹					
59	Transmission	Worksheet A1, Lns. (65 - 66)	\$0	TP	0.00%	\$0
60	General & Intangible	Worksheet A1, Lns. (63 - 64 + 67 - 68)	\$0	WS	0.00%	\$0
61	Amortization of Abandoned Plant	Worksheet A11, Ln. 2, Cols. [h] and [l]	\$0			\$0
62	Amortization of Regulatory Assets	Worksheet A10, Ln. 3, Cols. [i] and [m]	\$0			\$0
63	Amortization of Regulatory Liabilities	Worksheet A10, Ln. 4, Cols. [i] and [m]	\$0			\$0
64	Total Depreciation and Amortization	Sum Lns. (59 through 63)	\$0			\$0
	Taxes Other than Income Taxes					
65	Payroll	Worksheet A17, Ln. 2	\$0	WS	0.00%	\$0
66	Highway and Vehicle	Worksheet A17, Ln. 4	\$0	WS	0.00%	\$0
67	Property	Worksheet A17, Ln. 6	\$0	NP	0.00%	\$0
68	Gross Receipts	Worksheet A17, Ln. 8	\$0	NA	0.00%	\$0
69	Other	Worksheet A17, Ln. 10	\$0	GP	0.00%	\$0
70	Total Taxes Other than Income Taxes	Sum Lns. (65 through 69)	\$0			\$0

Formula Rate Template (Actuals) Attachment H (Actuals)

12 Months Ended December 31, 1900

Line No.	Description	Reference	Total Company Amount	<u>Network</u> Code	Allocator ⁴	Network Transmission
110.	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	Return on Rate Base					
71	Weighted Cost of Long-Term Debt	Worksheet A18, Ln. 18, Col, [g]	#DIV/0!			#DIV/0!
72	Weighted Cost of Common Equity	Worksheet A18, Ln. 18, Col, [f]	#DIV/0!			#DIV/0!
73	Weighted Average Cost of Capital	Lns. (71 + 72)	#DIV/0!			#DIV/0!
74	Return on Equity	Lns. (45 x 72)	#DIV/0!			#DIV/0!
75	Interest Expense	Lns. (45 x 71)	#DIV/0!			#DIV/0!
76	Total Return on Rate Base	Lns. (74 + 75)	#DIV/0!			#DIV/0!
	Income Tax Computations					
77	Composite Income Tax Rate (T)	Worksheet A19, Ln. 8	0.00%			0.00%
78	Composite Income Tax Rate Gross-Up Rate	Ln. 77 / (1.0 - Ln. 77)	0.00%			0.00%
79	Amortization of Excess/Deficient Deferred Income Taxes	Worksheet A9, Ln. 9, Col. [dd] x -1.0				\$0
80	Permanent Differences	Worksheet A20, Ln. 8, Cols. [b] and [e]	#DIV/0!			#DIV/0!
	Income Taxes					
81	Income Tax on Equity Return	Lns. (74 x 78)	#DIV/0!			#DIV/0!
82	Tax Adjustment-Excess/Deficient Deferred Income Taxes	(1.0 + Ln. 78) x Ln. 79	\$0			\$0
83	Tax Adjustment-Permanent Differences	(1.0 + Ln. 78) x Ln. 77 x Ln. 80	#DIV/0!			#DIV/0!
84	Total Income Taxes	Sum Lns. (81 through 83)	#DIV/0!			#DIV/0!
85	Incentive Plant Return and Taxes	Worksheet A21, Ln. 2, Col. [qq]	#DIV/0!			#DIV/0!
86	Gross Revenue Requirement	Sum Lns. (58, 64, 70, 76, 84, and 85)	#DIV/0!			#DIV/0!

- ¹ Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- ² Cash working capital calculated using the 1/8th O&M methodology.
- Fixed other post-employment benefits (OPEB) expense of (\$3,848,723) as established in Docket No. ER22-282-000. This amount cannot be modified absent a ruling from the Commission. The fixed OPEB expense will be used in lieu of the actual OPEB expense incurred in the year absent FERC approval. The Company reviews internal records and identifies the PBOP expenses to be removed from A&G as shown on Worksheet A16, line 6.
- ⁴ Throughout this Formula Rate Template (Actuals), network allocators are sourced from Worksheet A22.
- ⁵ Throughout this Formula Rate Template yellow-shaded cells are sourced from Company manual inputs.

El Paso Electric Company
Formula Rate Template (Actuals)
FERC Form No. 1 Inputs
12 Months Ended December 31, 1900

Line	Description	Reference		Current Year/End		
No.	[a]	[b]	Input [c]	of Year Input [d]		
1	Year of FERC Form No. 1 Inputs (Historic True-Up Year)	Manual Input (Enter as "1/1/YYYY")				
2	Year of Rate Projections (Rate Year)	Manual Input (Enter as "1/1/YYYY")				
	Balance Sheet Inputs					
3	Prepayments	Page 111, Line 57, Columns (c) and (d)				
4	Unamortized Debt Expenses (181)	Page 111, Line 69, Columns (c) and (d)				
5	Unamortized Loss on Reaquired Debt (189)	Page 111, Line 81, Columns (c) and (d)				
6	Preferred Stock Issued (204) Linguista de Lindistributed Subsidiary Formings (216.1)	Page 112, Line 3, Columns (c) and (d)				
8	Unappropriated Undistributed Subsidiary Earnings (216.1) Accumulated Other Comprehensive Income (219)	Page 112, Line 12, Columns (c) and (d) Page 112, Line 15, Columns (c) and (d)				
9	Total Proprietary Capital	Page 112, Line 16, Columns (c) and (d)				
10	Total Long-Term Debt	Page 112, Line 24, Columns (c) and (d)				
11	Unamortized Gain on Reaquired Debt (257)	Page 113, Line 61, Columns (c) and (d)				
	Interest Charges					
12	Interest on Long-Term Debt (427)	Page 117, Line 62, Column (c)				
13	Amortization of Debt Discount and Expense (428)	Page 117, Line 63, Column (c)				
14 15	Amortization of Loss on Reaquired Debt (428.1) Amortization of Premium on Debt-Credit (429)	Page 117, Line 64, Column (c) Page 117, Line 65, Column (c)				
16	Amortization of Gain on Reaquired Debt-Credit (429.1)	Page 117, Line 65, Column (c)				
17	Interest on Debt to Associated Companies (430)	Page 117, Line 67, Column (c)				
18	Amortization of Other Utility Plant	Page 200, Line 21, Column (c) (for respective yr)				
10	•	rage 200, Ellie 21, Column (c) (for respective yr)				
19	End of Year Gross Plant in Service Balances Total Intangible Plant	Pages 204-205, Line 5, Columns (b) and (g)				
20	Asset Retirement Costs (Steam Production Plant)	Pages 204-205, Line 15, Columns (b) and (g)				
21	Asset Retirement Costs (Nuclear Production Plant)	Pages 204-205, Line 24, Columns (b) and (g)				
22	Asset Retirement Costs (Hydraulic Production Plant)	Pages 204-205, Line 34, Columns (b) and (g)				
23	Asset Retirement Costs (Other Production Plant)	Pages 204-205, Line 44, Columns (b) and (g)				
24 25	Total Production Plant Asset Retirement Costs (Transmission Plant)	Pages 204-205, Line 46, Columns (b) and (g) Pages 206-207, Line 57, Columns (b) and (g)				
26	Total Transmission Plant	Pages 206-207, Line 58, Columns (b) and (g)				
27	Asset Retirement Costs (Distribution Plant)	Pages 206-207, Line 74, Columns (b) and (g)				
28	Total Distribution Plant	Pages 206-207, Line 75, Columns (b) and (g)				
30	Asset Retirement Costs (General Plant) Total General Plant	Pages 206-207, Line 98, Columns (b) and (g) Pages 206-207, Line 99, Columns (b) and (g)				
31 32	Land and Rights Held for Future Use Construction Work in Progress	Page 214, Lines 1 through 20, Column (d) Page 216, Line 43, Column (b)				
					Adjustment per	
	End of Year Accumulated Depreciation Balances				the Docket ER22- 282 Settlement	Adjusted Amount
33	Steam Production	Page 219, Line 20, Column (c)			202 Settlement	\$0
34	Nuclear Production	Page 219, Line 21, Column (c)				\$0
35	Hydraulic Production	Page 219, Lines 22+23, Column (c)				\$0
36 37	Other Production Transmission	Page 219, Line 24, Column (c) Page 219, Line 25, Column (c)				\$0 \$0
38	Distribution	Page 219, Line 25, Column (c)				\$0
39	General	Page 219, Line 28, Column (c)				\$0
	Matarials and Symplics Dalamass					
40	<u>Materials and Supplies Balances</u> Transmission Plant (Estimated) (154)	Page 227, Line 8, Columns (b) and (c)				
41	Stores Expense Undistributed) (163)	Page 227, Line 16, Columns (b) and (c)				
	Accumulated Deferred Income Taxes and ITCs					
42	Account No. 190	Page 234, Line 8, Columns (b) and (c)				
43	Account No. 255	Pages 266-267, Line 8, Columns (b) and (h)				
44	Account No. 282	Pages 274-275, Line 2, Columns (b) and (k)				
45	Account No. 283	Pages 276-277, Line 9, Columns (b) and (k)				
	Other Revenues					
46	Rent from Electric Property (454)	Page 300, Line 19, Column (b)				
47	Revenues from Transmission of Electricity of Others (456.1)	Page 300, Line 22, Column (b)				
40	Operating Expenses	D 201 I 05 G. 1				
48	Load Dispatch-Reliability (561.1) Load Dispatch Manitor and Operato Transmission System (561.2)	Page 321, Line 85, Column (b) Page 321, Line 86, Column (b)				
49 50	Load Dispatch-Monitor and Operate Transmission System (561.2) Load Dispatch-Transmission Service and Scheduling (561.3)	Page 321, Line 87, Column (b)				
51	Scheduling, System Control and Dispatch Services (561.4)	Page 321, Line 88, Column (b)				
52	Reliability, Planning and Standards Development (561.5)	Page 321, Line 89, Column (b)				
53	Transmission Service Studies (561.6)	Page 321, Line 90, Column (b)				
54 55	Generation Interconnection Studies (561.7) Paliability Planning and Standards Dayslanment Sarvigas (561.8)	Page 321, Line 91, Column (b)				
55 56	Reliability, Planning and Standards Development Services (561.8) Transmission of Electricity by Others (565)	Page 321, Line 92, Column (b) Page 321, Line 96, Column (b)				
57	Total Transmission Expenses	Page 321, Line 90, Column (b)				
58	Property Insurance (924)	Page 323, Line 185, Column (b)				
59	Regulatory Commission Expenses (928) ¹	Page 323, Line 189, Column (b)				
60	General Advertising Expenses (930.1)	Page 323, Line 191, Column (b)				
61 62	Total Administrative and General Expenses Industry Association Dues (930.2)	Page 323, Line 197, Column (b) Page 335, Column (b)				
02	11	- mg- coc, commit (o)				

El Paso Electric Company
Formula Rate Template (Actuals) Worksheet A1

FERC Form No. 1 Inputs

12 Months Ended December 31, 1900

Line No.	Description	Reference	Beginning of Year Input	Current Year/End of Year Input			
	[a]	[b]	[c]	[d]			
	Depreciation and Americation Charges				Adjustment per the Docket ER22- 282 Settlement	Adjusted Am	ount
62	<u>Depreciation and Amortization Charges</u> Total (Intangible Plant)	Page 336, Line 1, Column (f)			202 Settlement	Adjusted Am	\$0
63							\$0 \$0
64 65	Depreciation Expense for AROs (Intangible Plant) Total (Transmission Plant)	Page 336, Line 1, Column (c)					\$0 \$0
65	Total (Transmission Plant)	Page 336, Line 7, Column (f)					
66	Depreciation Expense for AROs (Transmission Plant)	Page 336, Line 7, Column (c)					\$0
67	Total (General Plant)	Page 336, Line 10, Column (f)					\$0
68	Depreciation Expense for AROs (General Plant)	Page 336, Line 10, Column (c)					\$0
	Distribution of Salaries and Wages						
69	Production	Page 354, Line 20, Column (b)					
70	Transmission	Page 354, Line 21, Column (b)					
71	Distribution	Page 354, Line 23, Column (b)					
72	Customer Accounts	Page 354, Line 24, Column (b)					
73	Customer Service and Informational	Page 354, Line 25, Column (b)					
74	Sales	Page 354, Line 26, Column (b)					
					•		
	Firm Network Service for Self						
75	January	Page 400, Line 1, Column (e)					
76	February	Page 400, Line 2, Column (e)					
77	March	Page 400, Line 3, Column (e)					
78	April	Page 400, Line 5, Column (e)					
79	May	Page 400, Line 6, Column (e)					
80	June	Page 400, Line 7, Column (e)					
81	July	Page 400, Line 9, Column (e)					
82	August	Page 400, Line 10, Column (e)					
83	September	Page 400, Line 11, Column (e)					
84	October	Page 400, Line 13, Column (e)					
85	November	Page 400, Line 14, Column (e)					
86	December	Page 400, Line 15, Column (e)					
	Firm Network Service for Others						
87	January	Page 400, Line 1, Column (f)					
88	February	Page 400, Line 2, Column (f)					
89	March	Page 400, Line 3, Column (f)					
90	April	Page 400, Line 5, Column (f)					
91	May	Page 400, Line 6, Column (f)					
92	June	Page 400, Line 7, Column (f)					
93	July	Page 400, Line 9, Column (f)					
94	August	Page 400, Line 10, Column (f)					
95	September	Page 400, Line 11, Column (f)					
96	October	Page 400, Line 13, Column (f)					
97	November	Page 400, Line 14, Column (f)					
98	December	Page 400, Line 15, Column (f)					
70	2-1-1110-1	1 age 100, 2 me 10, column (1)			!		

El Paso Electric Company
Formula Rate Template (Actuals)
FERC Form No. 1 Inputs

12 Months Ended December 31, 1900

Line No.	Description	Reference	Beginning of Year Current Year/End Input of Year Input
	[a]	[b]	[c] [d]
,	Long-Term Firm Point-to-point Reservations		
	January	Page 400, Line 1, Column (g)	
	February	Page 400, Line 2, Column (g)	
	March	Page 400, Line 3, Column (g)	······································
	April	Page 400, Line 5, Column (g)	······································
	May	Page 400, Line 6, Column (g)	
104 .	•	Page 400, Line 7, Column (g)	
105	July	Page 400, Line 9, Column (g)	
	August	Page 400, Line 10, Column (g)	
	September	Page 400, Line 11, Column (g)	
	October	Page 400, Line 13, Column (g)	
109	November	Page 400, Line 14, Column (g)	
110	December	Page 400, Line 15, Column (g)	
	Other Leve Tama Finn Comics		•••••••••••••••••••••••••••••••••••••••
_	Other Long-Term Firm Service January	Page 400, Line 1, Column (h)	
	February	Page 400, Line 2, Column (h)	
	March	Page 400, Line 3, Column (h)	
	April	Page 400, Line 5, Column (h)	
115	•	Page 400, Line 6, Column (h)	
	June	Page 400, Line 7, Column (h)	
	July	Page 400, Line 9, Column (h)	
	August	Page 400, Line 10, Column (h)	
	September	Page 400, Line 11, Column (h)	
	October	Page 400, Line 13, Column (h)	
	November	Page 400, Line 14, Column (h)	
	December	Page 400, Line 15, Column (h)	
			•••••••••••••••••••••••••••••••••••••••
_	Short-Term Firm Point-to-point Reservation	D 400 I': 1 G 1 (')	
	January	Page 400, Line 1, Column (i)	
	February	Page 400, Line 2, Column (i)	
	March	Page 400, Line 3, Column (i)	
126	-	Page 400, Line 5, Column (i)	
	May	Page 400, Line 6, Column (i)	
	June	Page 400, Line 7, Column (i)	
	July	Page 400, Line 9, Column (i)	
	August	Page 400, Line 10, Column (i)	
	September October	Page 400, Line 11, Column (i)	<u></u>
	October Nevershor	Page 400, Line 13, Column (i)	
	November December	Page 400, Line 15, Column (i)	
134	December	Page 400, Line 15, Column (i)	
_	Other Service	D 400 T' 1 C 1 (')	
	January	Page 400, Line 1, Column (j)	<u></u>
	February	Page 400, Line 2, Column (j)	
	March	Page 400, Line 3, Column (j)	
138	-	Page 400, Line 5, Column (j)	
139	•	Page 400, Line 6, Column (j)	<u></u>
	June	Page 400, Line 7, Column (j)	
	July	Page 400, Line 9, Column (j)	
	August	Page 400, Line 10, Column (j)	
	September	Page 400, Line 11, Column (j)	<u></u>
	October	Page 400, Line 13, Column (j)	
	November	Page 400, Line 14, Column (j)	
146	December	Page 400, Line 15, Column (j)	

Prior to January 1, 2023, a portion of the amount shown on this line was recorded in Account No. 408. They are now recorded in Account No. 928.

Formula Rate Template (Actuals) Network Transmission Load (MW)

12 Months Ended December 31, 1900

Line No.	Month [a]	Firm Network for Self [b]	Firm Network Service for Others [c]	Long-Term Firm Point to Point Reservations [d]	Other Long-Term Firm Service [e]	Short Term Firm Point to Point Reservation [f]	Other Service [g]	Transmission System Peak Load [h]=Sum([b]-[g])	12-Month Coincident Peak Average ¹ [i]=[h]-[f]
1	Reference for Monthly Loads	Worksheet A1, Lns. (75 through 86)	Worksheet A1, Lns. (87 through 98)	Worksheet A1, Lns. (99 through 110)	Worksheet A1, Lns. (111 through 122)	Worksheet A1, Lns. (123 through 134)	Worksheet A1, Lns. (135 through 146)		
2	January	_	-	-	-	-	-	-	-
3	February	_	_	_	-	_	_	_	_
4	March	_	-	_	-	-	_	_	_
5	April	-	-	-	-	-	-	-	-
6	May	_	-	-	-	-	-	-	-
/ 0	June	_	-	-	-	-	-	-	-
8 9	July August			-			-		
10	September								
11	October	_	_	_	_	_	_		_
12	November	_	-	-	-	_	-	-	-
13	December	_	_	_	_	_	_	_	_
14	12-Month Total	-	-	-	-	-	-	-	-
15	12-Month CP Average (Ln. 14 / 12 Months)								-
16	12-Month CP Average (kW) (Ln. 15 x 1,000)								-
Notes	s and Sources:								_

1 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.

Formula Rate Template (Actuals)

Revenue Credits

12 Months Ended December 31, 1900

Line No.	Туре	Service Type	Description	Reference	PTP Transmission Schedules 7 & 8	Network Transmission Schedule 9	Ancillary Service	Other	Total Company Amount		etwork ocator %	Network Transmission
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]=sum([e]-[h])	[j]	[k]	$[1] = [i] \times [k]$
			Account No. 454 (Rent from Electric Property) ²									
1	Affil	iate	General and Intangible Plant	Company Input/Records						WS	0.00%	\$0
2	Affil	iate	Production Plant	Company Input/Records						NA	0.00%	\$0
3	Affil	iate	Transmission Plant	Company Input/Records						TP	0.00%	\$0
4	Affil	iate	Distribution Plant	Company Input/Records						NA	0.00%	\$0
5	Non-At	ffiliate	General and Intangible Plant	Company Input/Records						WS	0.00%	\$0
6	Non-At	ffiliate	Production Plant	Company Input/Records						NA	0.00%	\$0
7	Non-A	ffiliate	Transmission Plant	Company Input/Records						TP	0.00%	\$0
8	Non-A	ffiliate	Distribution Plant	Company Input/Records						NA	0.00%	\$0
9			Total Account No. 454 (Rent from Electric Property)	Sum Lns. (1 through 8)					\$0			\$0
			Account No. 456.1 (Other Electric Revenues) ^{3,5}									
10	Divisor	FNO	Firm Network	FERC Form No. 1 Pages 328-330					\$0			
11	Ancillary		Firm Network	FERC Form No. 1 Pages 328-330					\$0			
12	Divisor	LFP	Long Term Firm	FERC Form No. 1 Pages 328-330					\$0			
13	Ancillary		Long Term Firm	FERC Form No. 1 Pages 328-330					\$0			
14	Divisor	OLF	Other Long Term Firm	FERC Form No. 1 Pages 328-330				••••••	\$0			
15	Ancillary		Other Long Term Firm	FERC Form No. 1 Pages 328-330				••••••	\$0			
16	Credit	SFP	Short Term Firm Point To Point	FERC Form No. 1 Pages 328-330					\$0			
17	Ancillary	SFP	Short Term Firm Point To Point	FERC Form No. 1 Pages 328-330					\$0			
18	Credit	NF	Non Firm	FERC Form No. 1 Pages 328-330					\$0			
19	Ancillary	NF	Non Firm	FERC Form No. 1 Pages 328-330					\$0			
20	Divisor	OS	Other Service	FERC Form No. 1 Pages 328-330					\$0			
21	Ancillary	OS	Other Service	FERC Form No. 1 Pages 328-330					\$0			
22			Total Account No. 456.1 (Other Electric Revenues)	Sum Lns. (10 through 21)	\$0	\$0	\$0	\$	0 \$0			
			Other Electric Revenues by Type ⁴									
23			Credit	Taken from Lns. 10 through 21	\$0	\$0	\$0	\$0	0 \$0	TP	0.00%	\$0
24			Divisor	Taken from Lns. 10 through 21	\$0	\$0	\$0	\$0		NA	0.00%	\$0
25			Ancillary	Taken from Lns. 10 through 21	\$0	\$0	\$0	\$0		NA	0.00%	\$0
26			Total Account No. 456.1 (Other Electric Revenues)	Sum Lns. (23 through 25)	\$0	\$0	\$0	\$(\$0
27			Incremental LTF PTP Palo Verde Revenue Credits	Worksheet A3-1, Ln 17, Col [d]					\$0			\$0
28			Total Revenue Credits	Lns. (9 + 26 + 27)					\$0			\$0

Notes and Sources:

- ¹ Unless otherwise stated, source of shaded cells is company input/records.
- ² Total company amount shown on line 9 must match the amount shown on Worksheet A1, line 46, which is taken from the Company's FERC Form No. 1.
- Total company amount shown on line 22 must match the amount shown on Worksheet A1, line 47, which is taken from the Company's FERC Form No. 1.
- ⁴ Amounts shown on lines 23 through 25 are automatically generated based on the Account No. 456.1 categorizations shown in column [a] for lines 10 through 21. Categories described below:

Ancillary- Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, and scheduling; no revenue credit.

Divisor- Load associated with these revenues are included in the formula divisor; no revenue credit.

Credit- Revenue credit because the load is not included in divisor.

The revenues credited shall include only amounts received directly for transmission service provided by EPE under this tariff using EPE's integrated transmission facilities, except that these revenue credits shall not include revenues associated with transmission service for which loads are included in the rate divisor on Worksheet A2, line 16 of this Formula Rate Template. The revenues credited do not include revenues associated with FERC annual charges, gross receipts taxes, ancillary services, and facilities for which costs are not recovered under this Formula Rate Template (e.g., direct assignment facilities and GSUs). As an exception to this principle, during the Docket No. ER22-282 Settlement's stay period and its true-up associated with LTF PTP service, revenue credits include certain amounts associated with transmission service for which loads are included in the rate divisor on Worksheet A2, line 16.

Formula Rate Template (Actuals) Incremental Palo Verde Revenue Credits 12 Months Ended December 31, 1900

Line No.	Path	Description	Reference	Amount 1,2
	[a]	[b]	[c]	[d]
1	Long Term	Firm PV-WW		
2	R	evenue included in FF1 (\$)	Company Records	
3	<u>R</u>	evenue Calculated at Formula Rate		
4	1	Annual Demand (MW)	Company Records	
5	1	Applicable Firm Annual Formula Rate (\$/MW-year)	Company Records	
6]	Revenue at Annual Formula Rate (\$)	Line 4 x Line 5	\$0
7	In	cremental Revenue Credit (\$)	Line 2 - Line 6	\$0
8				
9	Long Term	Firm PV-JO-KY		
10	R	evenue included in FF1 (\$)	Company Records	
11	<u>R</u>	evenue Calculated at Formula Rate		
12		Annual Demand (MW)	Company Records	
13		Applicable Firm Annual Formula Rate (\$/MW-year)	Company Records	
14]	Revenue at Annual Formula Rate (\$)	Line 12 x Line 13	\$0
15	In	cremental Revenue Credit (\$)	Line 10 - Line 14	\$0
16				
17	Total Incren	nental PV LTF Revenue Credit	Line 7 + Line 15	\$0

Unless otherwise stated, source of shaded cells is company input/records.

The incremental revenue credits automatically expire under the Docket ER22-282 Settlement on the dates identified in the Settlement Agreement, without the need for Company action or Commision approval under Sections 205 or 206.

Formula Rate Template (Actuals)

Plant in Service and Accumulated Depreciation

Line No.	Month	Total Production	Total Distribution	Network Transmission	Excluded Transmission Plant	Total Transmission	Total General	Total Intangible	Total Plant
	[a]	[b]	[c]	[d]	[e]	[f] = [d] + [e]	[g]	[h]	[i]=[b]+[c]+[f]+[g]+[h]
	Gross Plant in Service ¹								
1	Reference for BOY/EOY Balances		Worksheet A1, Ln. 28			Worksheet A1, Ln. 26			
2	Prior December	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	January				\$0	\$0			\$0
4	February				\$0	\$0			\$0
5	March				\$0	\$0			\$0
6	April				\$0	\$0			\$0
7	May				\$0	\$0			\$0
8	June				\$0	\$0			\$0
9	July				\$0	\$0			\$0
10	August				\$0	\$0			\$0
11	September				\$0	\$0			\$0
12	October				\$0	\$0			\$0
13	November				\$0	\$0			\$0
14	December	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Gross Plant in Service (AROs) ^{1,2}								
16	Reference for BOY/EOY Balances	Worksheet A1, Lns. (20+21+22+23)	Worksheet A1, Ln. 27	Col. [f] - Col. [e]	Company Input / Records	Worksheet A1, Ln. 25	Worksheet A1, Ln. 29	Fixed \$0	
17	Prior December	\$0	\$0	\$0		\$0	\$0	\$0	\$0
18	January					\$0		\$0	\$0
19	February					\$0		\$0	\$0
20	March					\$0		\$0	\$0
21	April					\$0		\$0	\$0
22	May					\$0		\$0	\$0
23	June					\$0		\$0	\$0
24	July					\$0		\$0	\$0
25	August					\$0		\$0	\$0
26	September					\$0		\$0	\$0
27	October					\$0		\$0	\$0
28	November					\$0		\$0	\$0
29	December	\$0	\$0	\$0		\$0	\$0	\$0	\$0
30	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

El Paso Electric Company

Worksheet A4

Formula Rate Template (Actuals)
Plant in Service and Accumulated Depreciation
12 Months Ended December 31, 1900

Line No.	Month	Total Production	Total Distribution	Network Transmission	Excluded Transmission Plant	Total Transmission	Total General	Total Intangible	Total Plant
	[a]	[b]	[c]	[d]	[e]	[f] = [d] + [e]	[g]	[h]	[i]=[b]+[c]+[f]+[g]+[h]
	Accumulated Depreciation 1,3								
31	Prior December					\$0			\$0
32	January					\$0			\$0
33	February					\$0			\$0
34	March					\$0			\$0
35	April					\$0			\$0
36	May					\$0			\$0
37	June					\$0			\$0
38	July					\$0			\$0
39	August					\$0			\$0
40	September					\$0			\$0
41	October					\$0			\$0
42	November					\$0			\$0
43	December					\$0			\$0
44	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		2							
4.5	Accumulated Depreciation (AROs) ^{1,2}					Φ.Ο.		Φ.Ο.	Φ.Ο.
45	Prior December					\$0		\$0	
46	January					\$0		\$0	
47	February					\$0		\$0	
48	March					\$0		\$0	
49	April					\$0		\$0	
50	May					\$0		\$0	
51	June					\$0		\$0	
52	July					\$0		\$0	
53	August					\$0		\$0	
54	September					\$0		\$0	
	October					\$0		\$0	
	November					\$0		\$0	
57	December					\$0		\$0	
58	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Sources for certain BOY/EOY gross plant balances are listed on lines 1 and 16.
- Monthly ARO balances for the intangible plant function are fixed at \$0.
- Accumulated depreciation balances for the intangible plant function reflect the Company's balances for Account No. 111 (Accumulated provision for amortization of electric utility plant).

El Paso Electric Company

Worksheet A4

Formula Rate Template (Actuals)
Plant in Service and Accumulated Depreciation
12 Months Ended December 31, 1900

Line					Excluded				
No.				Network	Transmission	Total			
	Month	Total Production	Total Distribution	Transmission	Plant	Transmission	Total General	Total Intangible	Total Plant
	[a]	[b]	[c]	[d]	[e]	[f] = [d] + [e]	[g]	[h]	[i]=[b]+[c]+[f]+[g]+[h]

Formula Rate Template (Actuals)
Excluded Transmission Plant
12 Months Ended December 31, 1900

Lin	Description of Facilities 1	Reason for Exclusion from Network			GROSS PLA	NT IN SERVICE	E BALANCES		
e	Description of Facilities ¹	Transmission	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900
No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]
la									
1b									
1c									
1d									
1e									
1 f									
1g									
1zz		(1, 1, 1, 1, 1)	00	00	00	00	0.0	CO	00
<u> 2 Total</u>	l Excluded Transmission Plant (Sum L	ns. (1a through 1zz))	\$0	\$0	\$0	\$0	\$0	\$0	<u>\$0</u>

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excluded transmission plant balances.
- These lines are undergoing configuration changes such that radial characteristics are expected to be eliminated. The settlement's exclusion from the OATT rate base is temporary. These lines will be included in the OATT rates upon reconfiguration completion.

Formula Rate Template (Actuals)
Excluded Transmission Plant
12 Months Ended December 31, 1900

Lin	D : :: CF ::::: 1	Reason for Exclusion from Network		GROS	S PLANT IN SE	RVICE BALAN	ICES		13-Month
e	Description of Facilities ¹	Transmission	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Average Balance
No.	[a]	[b]	[j]	[k]	[1]	[m]	[n]	[o]	[p]
1a									#DIV/0!
1b									#DIV/0!
1c									#DIV/0!
1d									#DIV/0!
1e									#DIV/0!
1 f									#DIV/0!
1g									#DIV/0!
		•••							
1zz		•••							
2 Tota	l Excluded Transmission Plant (Sum L	ns. (1a through 1zz))	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excluded transmission plant balances.
- These lines are undergoing configuration changes such that radial characteristics are expected to be eliminated. The settlement's exclusion from the OATT rate base is temporary. These lines will be included in the OATT rates upon reconfiguration completion.

Formula Rate Template (Actuals)
Construction Work in Progress (CWIP)
12 Months Ended December 31, 1900

Lin e	Description ²	FERC Approval	Recovery % Approved ³		Estimated In- Service Date		Jan-1900		BALANCES Mar-1900	Apr-1900	May-1900	Jun-1900
No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]
1a												
1b												
1c												
• • •												
 1zz												
	Total Construction Work in Progress (Sum I	Lns. (1a throu	gh 1zz))			\$0	\$0	\$0	\$0	\$0	\$0	\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of CWIP balances.
- ² The accrual of allowance for funds used during construction (AFUDC) ceases when CWIP is recovered in rate base corresponding to the amount of CWIP included in rate base. Accounting procedures must ensure that there is no duplicate recovery of CWIP and corresponding capitalized AFUDC.
- Percentages greater than 0% listed in column [c] must be accompanied by a corresponding FERC docket number in column [b], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing.
- ⁴ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Construction Work in Progress (CWIP)
12 Months Ended December 31, 1900

Lin	Description ²	FERC	Recovery %		Estimated In-			BALA	NCES			Average CWIP
e	Description	Approval	Approved ³	Start Date	Service Date	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Average CWII
No.	[a]	[b]	[c]	[d]	[e]	[m]	[n]	[o]	[p]	[q]	[r]	[s]=Avg. ([f] through [r])
1a												#DIV/0!
1b												#DIV/0!
1c												#DIV/0!
• • •												#DIV/0!
• • •												#DIV/0!
• • •												#DIV/0!
1zz												#DIV/0!
2	Total Construction Work in Progress (Sum L	ns. (1a throu	gh 1zz))			\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of CWIP balances.
- ² The accrual of allowance for funds used during construction (AFUDC) ceases when CWIP is recovered in rate base corresponding to the amount of CWIP included in rate base. Accounting procedures must ensure that there is no duplicate recovery of CWIP and corresponding capitalized AFUDC.
- Percentages greater than 0% listed in column [c] must be accompanied by a corresponding FERC docket number in column [b], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing.
- ⁴ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Construction Work in Progress (CWIP)
12 Months Ended December 31, 1900

Lin e	Description ²	FERC Approval	Recovery % Approved ³		Estimated In- Service Date		Allocator %	Network Transmission Balance	Network Allocator Justification ⁴
No.	[a]	[b]	[c]	[d]	[e]	[t]	[u]	[v]=[s]x[c]x[u]	[w]
1a							0.00%	#DIV/0!	
1b						•••	0.00%	#DIV/0!	•••
1c						• • •	0.00%	#DIV/0!	
• • •						•••	0.00%	#DIV/0!	
• • •						• • •	0.00%	#DIV/0!	
• • •						• • •	0.00%	#DIV/0!	
1zz						•••	0.00%	#DIV/0!	•••
2 Total C	Construction Work in Progress (S	um Lns. (1a throug	gh 1zz))					#DIV/0!	

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of CWIP balances.
- ² The accrual of allowance for funds used during construction (AFUDC) ceases when CWIP is recovered in rate base corresponding to the amount of CWIP included in rate base. Accounting procedures must ensure that there is no duplicate recovery of CWIP and corresponding capitalized AFUDC.
- Percentages greater than 0% listed in column [c] must be accompanied by a corresponding FERC docket number in column [b], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing.
- ⁴ Only network allocator codes listed on Worksheet A22 may be inputed.

\$0

El Paso Electric Company

Formula Rate Template (Actuals)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1900

19 Total Average Account No. 190 Balance (Lns. (17 + 18))

			Days i	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Balan		
Lin e No. Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentag e [e]=[c]/[d]	Prorated Projected Monthly Activity ² [f]	Actual Monthly Activity ³ [g]	Difference Between Actual and Projected Activity ⁴ [h] = [g] - [f]	Monthly Actual Activity Above Projection (No Prorationing) ⁵ [i]	Projection	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing) ⁷ [k]	Partially- Prorated Actual ADIT Balances
Accumulated Deferred Income Taxes (Account	No. 100)											
1 Dec-1899 (Worksheet A8, Ln. 3, Col. [q])	1/0/1900											\$0
2 Jan-1900	1/31/1900	#NI IM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0 \$0
3 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0 \$0	#NUM!	\$0 \$0	\$0 \$0
4 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
5 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
6 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
7 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
8 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
9 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
10 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
11 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
12 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
13 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
14 Total (Sum Lns. (1 through 13))						\$0	\$0	\$0	\$0	#NUM!	\$0	
Total Account No. 190 - Balances Not Subject Beginning of Year Balance (Worksheet A8, I Beginning of Year Balance (Worksheet A8, Ln. 4, C Average of Beginning of Year and End of Year	Ln. 4, Col. [q]) Col. [cc]))	Lns. 15 and	16)								\$0 \$0 \$0
18 Total Account No. 190 - Prorated Balance at	End of Year (Ln. 13, C	ol. [1])									\$0

\$0

El Paso Electric Company

Formula Rate Template (Actuals)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1900

38 Total Average Account No. 282 Balance (Lns. (36 + 37))

			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Balar		
Lin e						Prorated		Difference	Monthly Actual	Monthly Actual	Monthly Actual Activity that Decreases	Double ller
No.		Dave in	Davis	Days in Trued-Up	Proration	Projected Monthly	Actual Monthly	Between Actual and Projected	Activity Above Projection	Projection	Absolute Balance (No	Partially- Prorated Actual
Description / Month		Days in Month	Days Prorated	Period	Percentag e	Activity ²	Activity ³	Activity ⁴	(No Prorationing) ⁵		Prorationing) ⁷	ADIT Balances
		[b]	[c]	[d]	[e]=[c]/[d]	[f]	[g]	[h] = [g] - [f]	[i]	[j]	[k]	[1]
Accumulated Deferred Income Taxes - Other P	roperty (Acco	ount No.	282)									
20 Dec-1899 (Worksheet A8, Ln. 7, Col. [q])	1/0/1900		,									\$0
21 Jan-1900	1/31/1900	#NUM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
22 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
23 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
24 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
25 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
26 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
27 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
28 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
29 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
30 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
31 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
32 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
33 Total (Sum Lns. (20 through 32))						\$0	\$0	\$0	\$0	#NUM!	\$0	
31 Nov-1900 32 Dec-1900	####################ct to Proration	30 31 ing		#NUM!	#NUM!	\$0	\$0 \$0	\$0 \$0	\$0 \$0	#NUM! #NUM!	\$0 \$0	
35 End of Year Balance (Worksheet A8, Ln. 8, G)										
36 Average of Beginning of Year and End of Ye	ear Balances (A	Average I	Lns. 34 and	135)								
37 Total Account No. 282 - Prorated Balance at	End of Year (Ln. 32, C	ol. [1])									\$

Formula Rate Template (Actuals)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1900

			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Balar		
Lin e No. Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentag e [e]=[c]/[d]	Prorated Projected Monthly Activity ² [f]	Actual Monthly Activity ³ [g]	Difference Between Actual and Projected Activity ⁴ [h] = [g] - [f]	Monthly Actual Activity Above Projection (No Prorationing) ⁵ [i]	Projection	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing) ⁷ [k]	Partially- Prorated Actua ADIT Balances [1]
Assumulated Defermed Income Tower Other De	momontry (A o o	www A Nic	202)									
Accumulated Deferred Income Taxes - Other Pr	1/0/1900	ount No.	283)									\$0
39 Dec-1899 (Worksheet A8, Ln. 11, Col. [q]) 40 Jan-1900	1/31/1900	#NII IM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0 \$0
41 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
42 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
43 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
44 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
45 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
46 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
47 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
48 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
49 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
50 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
51 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
52 Total (Sum Lns. (39 through 51))						\$0	\$0	\$0	\$0	#NUM!	\$0	
Total Account No. 283 - Balances Not Subject 53 Beginning of Year Balance (Worksheet A8, L 54 End of Year Balance (Worksheet A8, Ln. 12, 55 Average of Beginning of Year and End of Year	n. 12, Col. [q] Col. [cc])])	Lns. 53 and	154)								\$0 \$0 \$0
56 Total Account No. 283 - Prorated Balance at 1	End of Year (I	Ln. 51, C	ol. [l])									\$0
57 Total Average Account No. 283 Balance (Lns	s. $(55 + 56)$)											\$0
58 Total Average Actual ADIT for Network T	ransmission ((Lns. (14	1+33+52	())								\$0

\$0

El Paso Electric Company

Formula Rate Template (Actuals)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1900

77 Total Average Excess Deferred Income Tax Balance (Lns. (75 + 76))

			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Balar	nces Monthly Actual	
Lin e No.				Days in	Proration	Prorated Projected	A - 6 - 1 M - 1 4 1 -	Difference Between Actual	Monthly Actual Activity Above	•	Activity that Decreases Absolute Balance	•
Description / Month		Days in	Days	Trued-Up Period	C	Monthly	Actual Monthly		Projection Ola Proportionin a) ⁵	Projection	(No	Prorated Actual ADIT Balances
Description / Month [a]		[b]	Prorated [c]	[d]	e [e]=[c]/[d]	Activity ² [f]	Activity ³ [g]	$Activity^4$ $[h] = [g] - [f]$	(No Prorationing) ⁵ [i]	(Prorate) ⁶ [j]	Prorationing) [/] [k]	[1]
Excess Deferred Income Taxes (Account No. 25	4)											
59 Dec-1899 (Worksheet A9, Ln. 3, Col. [q])	1/0/1900											\$0
60 Jan-1900	1/31/1900	#NUM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
61 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
62 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
63 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
64 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
65 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
66 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
67 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
68 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
69 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
70 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
71 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	
72 Total (Sum Lns. (59 through 71))						\$0	\$0	\$0	\$0	#NUM!	\$0	
Total Excess Deferred Income Taxes Acct No	o. 254 - Balano	es Not S	Subject to P	rorationing								
73 Beginning of Year Balance (Worksheet A9, I	Ln. 4, Col. [q])		-									\$0
74 End of Year Balance (Worksheet A9, Ln. 4, G	Col. [cc])											\$0
75 Average of Beginning of Year and End of Ye	ear Balances (A	Average I	Lns. 73 and	174)								\$0
76 Total Excess Deferred Income Taxes - Prorat	ed Balance at	End of Y	ear (Ln. 71	, Col. [1])								\$0

Formula Rate Template (Actuals)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1900

			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Balar	nces Monthly Actual	
Lin e No. Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentag e [e]=[c]/[d]	Prorated Projected Monthly Activity ² [f]	Actual Monthly Activity ³ [g]	Difference Between Actual and Projected Activity ⁴ [h] = [g] - [f]	Monthly Actual Activity Above Projection (No Prorationing) ⁵ [i]	Projection	Activity that Decreases Absolute Balance (No Prorationing) ⁷ [k]	Partially- Prorated Actua ADIT Balances [1]
Deficient Deferred Income Taxes (Account No.	182.3)											
78 Dec-1899 (Worksheet A9, Ln. 7, Col. [q])	1/0/1900											\$0
79 Jan-1900	1/31/1900	#NUM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
80 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
81 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
82 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
83 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
84 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
85 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
86 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
87 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
88 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
89 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
90 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
91 Total (Sum Lns. (78 through 90))						\$0	\$0	\$0	\$0	#NUM!	\$0	
Total Deficient Deferred Income Taxes Acct 92 Beginning of Year Balance (Worksheet A9, I 93 End of Year Balance (Worksheet A9, Ln. 8, G	Ln. 8, Col. [q]) Col. [cc]))	-		iing							\$0 \$0
94 Average of Beginning of Year and End of Ye95 Total Deficient Deferred Income Taxes - Pro		_										\$0 \$0
96 Total Average Deficient Deferred Income Ta	x Balance (Ln	s. (94 + 9	95))									\$0
97 Total Average Actual Excess/Deficient Def	ferred Income	Taxes f	or Networ	k Transmis	sion (Lns. (7	7 + 96))						\$0

Formula Rate Template (Actuals)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1900

		Days	in Period ¹				Calculation of Actual Monthly Balances								
										Monthly Actual Activity that					
Lin e No.			•	Proration	Prorated Projected	A . 134 . 41	Difference Between Actual	Activity Above	•	Decreases Absolute Balance	•				
	Description / Month	Days in Days Month Prorated	Trued-Up Period	Percentag e	Monthly Activity ²	Actual Monthly Activity ³	and Projected Activity ⁴	Projection (No Prorationing) ⁵	Projection (Prorate) ⁶	(No Prorationing) ⁷	Prorated Actual ADIT Balances ⁸				
	[a]	[b] [c]	[d]	[e]=[c]/[d]	[f]	[g]	[h] = [g] - [f]	[i]	[j]	[k]	[1]				

- Columns [b] through [e] are automatically populated based on the year inputed on Worksheet A1, line 1.
- Prorated projected monthly amounts must be taken directly from the projected rate filing for the year currently being trued-up (pursuant to actual costs). For example, if actual costs are being calculated for the year 2022, the amounts shown in column [f] must be taken from the Company's 2022 rate year projections.
- ³ See Worksheet A8, lines 3, 7, 11, columns [q] through [cc] for actual monthly ADIT activity. See Worksheet A9, lines 3 and 7, columns [q] through [cc] for actual monthly excess and deficient deferred income tax activity.
- Column [h] identifies the difference between actual monthly activity and projected monthly activity. If projected and actual monthly activity (Columns [f] and [g], respectively) are both positive, a negative difference represents an over-projection of monthly activity (a portion of projected activity was in excess of what actually occurred). If projected and actual monthly activity (Columns [f] and [g], respectively) are both negative, a positive difference represents an over-projection of monthly activity (a portion of projected activity did not actually occur) and a negative difference represents an under-projection of monthly activity (a portion of projected activity was in excess of what actually occurred).
- ⁵ Column [i] automatically identifies monthly ADIT and excess/deficient deferred income tax activity that is in excess of the originally-projected prorated amounts. This incremental actual activity is not subject to prorationing.
- 6 Column [j] automatically identifies monthly ADIT and excess/deficient deferred income tax activity that is below the originally-projected prorated amounts but still increases the absolute size of the ADIT or excess/deficient deferred income tax balance. This actual activity is subject to prorationing.
- Column [k] automatically identifies monthly actual ADIT and excess/deficient deferred activity that is opposite in direction from the originally-projected monthly activity. For example, if the originally-projected monthly activity was negative and the actual monthly activity was positive, Column [k] will automatically populate with the full monthly activity is not subject to prorationing.
- If the originally-projected monthly activity and the actual monthly activity are in opposite directions (i.e., one is positive and one is negative), then the monthly balance will be calculated by adding the value in Column [k] to the balance for the prior month. If the originally-projected monthly activity are in the same direction (i.e., both are positive or both are negative) then the monthly balance will be calculated by adding the values in Columns [f], [i], and [j] to the balance for the prior month. If the originally-projected monthly activity is zero, then the monthly balance will be calculated by adding the actual monthly activity in Column [g] to the balance for the prior month.

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

Line						Total Com	pany End-of-Mo	onth Balances					_
No. Description	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900
[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]	[m]	[n]
Accumulated Deferred Income Taxes (Account No. 190) ^{1, 2}													
1a													
1b													
1c													
1d													
le 16													
11													
lg													
1i													
1j													
1k													
11													
1m													
ln													
10													
1p 1a													
1r													
1s													
1t													
1u													
1v													
1w													
1x													
ly													
1zz													
2 Total Account No. 190 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Total Account No. 190 - Balances Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total Account No. 190 - Balances Not Subject to Prorationing	\$0	\$0								\$0			\$0

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

Lina		Network Transmission End-of-Month Balances											
Line No. Description	Code	%	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900
	[o]	[p]	$[q] = [b] \times [p]$	$[r] = [c] \times [p]$	[s] = [d] x [p]	[t] = [e] x [p]	$[u] = [f] \times [p]$	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [1] x [p]
Accumulated Deferred Income Taxes (Account No. 190) ^{1, 2}													
1a		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1e		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1f		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1g		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1 h		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1i		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1j		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1k		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1m		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ln		0.00%	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
10		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1p		0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1q		0.00%	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$(
1r		0.00%	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1s		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1t		0.00%	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
lu		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$(
1v		0.00%	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$0
1w		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1x		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	\$0
1y		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	
1zz		0.00%	\$0	\$0		\$0	\$0		\$0	\$0	\$0		
2 Total Account No. 190 (Sum Lns. 1a through 1zz)			\$0	\$0			\$0		\$0	\$0	\$0		
3 Total Account No. 190 - Balances Subject to Prorationing			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4 Total Account No. 190 - Balances Not Subject to Prorationing			\$0	\$0		\$0	\$0		\$0	\$0	\$0	\$0	

El Paso Electric Company Worksheet A8

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

Line No.	L Description	Nov-1900 $[bb] = [m] \times [p]$	$Dec-1900$ $[cc] = [n] \times [p]$	Prorated? ⁵ [dd]	Network Allocator Justification ⁶ [ee]
	imulated Deferred Income Taxes (Account No. 190) ^{1, 2}	ФО	Φ.Ο.		
1a		\$0	\$0		
1b		\$0	\$0		
lc		\$0	\$0		
1d		\$0	\$0		
le		\$0	\$0		
1f		\$0	\$0		
lg		\$0	\$0		
1h		\$0	\$0		
<u>l1</u>		\$0	\$0		
11		\$0	\$0		
1k		\$0	\$0		
11		\$0	\$0		
1m		\$0	\$0		
ln		\$0	\$0		
10		\$0	\$0		
<u>1p</u>		\$0	\$0		
<u>1q</u>		\$0	\$0		
1r		\$0	\$0		
1s		\$0	\$0		
1t		\$0	\$0		
1u		\$0	\$0		
1v		\$0	\$0		
1w		\$0	\$0		
1x		\$0	\$0		
1y		\$0	\$0		
		\$0	\$0		
1zz		\$0	\$0		
2	Total Account No. 190 (Sum Lns. 1a through 1zz)	\$0	\$0		
3	Total Account No. 190 - Balances Subject to Prorationing	\$0	\$0		
4	Total Account No. 190 - Balances Not Subject to Prorationing	\$0	\$0		

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

12 Months Ended December 31, 1900

Lina						Total Com	pany End-of-Mo	onth Balances					
Line No. Description	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900
[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]	[m]	[n]
Accumulated Deferred Income Taxes - Other Property (Account No. 282) ^{1, 3}													
5a													
5b													
5c													
5d													
5f													
_5g													
5h													
5zz													
6 Total Account No. 282 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	90	\$0	\$0	90	\$0	\$0_
							± -		± -	± -			.
7 Total Account No. 282 - Balances Subject to Prorationing	\$0	\$0	\$0		\$0	\$0			·	·	\$0	\$0	\$0
8 Total Account No. 282 - Balances Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Worksheet A8

El Paso Electric Company Worksheet A8

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

Line	Network Allocator						Network Trans	smission End-of-N	Month Balances			
No. Description	Code %	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900
[a]	[o] [p]	$[q] = [b] \times [p]$	$[r] = [c] \times [p]$	[s] = [d] x [p]	[t] = [e] x [p]	$[u] = [f] \times [p]$	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [1] x [p]
Accumulated Deferred Income Taxes - Other Property (Account No. 282) ^{1,}	3											
5a	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5d	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5e	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5f	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5g	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5h	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
•••	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5zz	0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Total Account No. 282 (Sum Lns. 5a through 5zz)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Total Account No. 282 - Balances Subject to Prorationing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Total Account No. 282 - Balances Not Subject to Prorationing		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

12 Months Ended December 31, 1900

Line	Description	Nov-1900	Dec-1900	Prorated? ⁵	Network Allocator Justification ⁶
No.					
	[a]	$[bb] = [m] \times [p]$	$[cc] = [n] \times [p]$	[dd]	[ee]
Accumulated Deferre	ed Income Taxes - Other Property (Account No. 282) ^{1, 3}				
5a		\$0	\$0		
5b		\$0	\$0		
5c		\$0	\$0		
5d		\$0	\$0		
5e		\$0	\$0		
5f		\$0	\$0		
5g		\$0	\$0		
5h		\$0	\$0		
		\$0	\$0		
5zz		\$0	\$0		
6 Total Account	No. 282 (Sum Lns. 5a through 5zz)	\$0	\$0		
7 Total Account N	No. 282 - Balances Subject to Prorationing	\$0	\$0		
8 Total Account N	No. 282 - Balances Not Subject to Prorationing	\$0	\$0		

Worksheet A8

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

12 Months Ended December 31, 1900

Line		Total Company End-of-Month Balances											
No. Description	n Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900
[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]	[m]	[n]
Accumulated Deferred Income Taxes - Other (Acc	count No. 283) ^{1, 4}												
9a	,												
9b													
9c													
9d													
9e													
9f													
9g													
9h													
9i													
9j													
9k													
9zz													
10 Total Account No. 283 (Sum Lns. 9a through	h 9zz)	<u>\$0</u> \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
		h.o	4.0	4.0	4.6	4.0	4.0		4.0	4.0	4.0	4.0	.
11 Total Account No. 283 - Balances Subject to Pr		\$0 \$0								\$0		\$0	\$0
12 Total Account No. 283 - Balances Not Subject	to Prorationing	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 T-4-1 A DIT (I 2 + C + 10)		ΣΩ ΦΩ	00	ΦΦ.	Φſ	ФА	0.0	0.0	00	Φ Λ	00	ΦΩ.	60
13 Total ADIT (Lns. $2 + 6 + 10$)		<u>\$0</u>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Worksheet A8

El Paso Electric Company Worksheet A8

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

12 Months Ended December 31, 1900

Time		Allocator						Network Trans	mission End-of-N	Month Balances				
Line	Description	Code	%	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900
No.	[a]	[o]	[p]	$[q] = [b] \times [p]$	[r] = [c] x [p]	[s] = [d] x [p]	$[t] = [e] \times [p]$	$[u] = [f] \times [p]$	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [1] x [p]
Accumulated Deferr	ed Income Taxes - Other (Account No. 283) ^{1, 4}													
9a			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9b			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9c			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9d			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9e			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9f			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9g			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9h			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9i			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9j			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9k			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9zz			0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Total Account	No. 283 (Sum Lns. 9a through 9zz)	•		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Total Account 1	No. 283 - Balances Subject to Prorationing			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
12 Total Account 1	No. 283 - Balances Not Subject to Prorationing			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13 Total ADIT (L	2 - 2 + 6 + 10			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Formula Rate Template (Actuals)

Accumulated Deferred Income Taxes (ADIT) Balances

12 Months Ended December 31, 1900

Line	Description	Nov-1900	Dec-1900	Prorated? ⁵	Network Allocator Justification ⁶
No.			$[cc] = [n] \times [p]$	[dd]	[ee]
Accumulated Deferred Income Tax	xes - Other (Account No. 283) ^{1, 4}				
9a		\$0	\$0		
9b		\$0	\$0		
9c		\$0	\$0		
9d		\$0	\$0		
9e		\$0	\$0		
9f		\$0	\$0		
9g		\$0	\$0		
9h		\$0	\$0		
9i		\$0	\$0		
9j		\$0	\$0		
9k		\$0	\$0		
		\$0	\$0		
9zz		\$0	\$0		
10 Total Account No. 283 (Sum	Lns. 9a through 9zz)	\$0	\$0		
11 Total Account No. 283 - Balan		\$0			
12 Total Account No. 283 - Balar	nces Not Subject to Prorationing	\$0	\$0		

13 Total ADIT (Lns. $2 + 6 + 10$))	\$0	\$0		

Worksheet A8

Formula Rate Template (Actuals)
Accumulated Deferred Income Taxes (ADIT) Balances
12 Months Ended December 31, 1900

No. Description [a]	Line No.	Description [a]	
---------------------	-------------	-----------------	--

Notes and Sources:

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz, 5a through 5zz and 9a through 9zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of ADIT items.
- Total company Account No. 190 balances shown on line 2 must match the balances showns on Worksheet A1, line 42, which are taken from the Company's FERC Form No. 1.
- Total company Account No. 282 balances shown on line 6 must match the balances showns on Worksheet A1, line 44, which are taken from the Company's FERC Form No. 1.
- Total company Account No. 283 balances shown on line 10 must match the balances showns on Worksheet A1, line 45, which are taken from the Company's FERC Form No. 1.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 11, and 12 will populate automatically based on the inputs to column [dd]. Inputs only needed for ADIT items with non-zero allocations to network transmission rates.
- Only network allocator codes listed on Worksheet A22 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.

{W0327924.2 }

Worksheet A9

Formula Rate Template (Actuals) Excess and Deficient Deferred Income Taxes 12 Months Ended December 31, 1900

T. Co.			Tota	l Company End-	of-Month Balan	<u>ces</u> 1 4		
Line No. Description	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	
[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	
Excess Deferred Income Taxes (Account No. 254)								
1a								
16								
1c 1d								
le								
1f								
1zz								
2 Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1z	z) \$0	\$0	\$0	\$0	\$0	\$0	\$0	
	Φ0	ФО	Φ.Ο.	Φ.Ο.	Φ.Ο.	ФО	Ф	
3 Excess Deferred Income Taxes Subject to Prorationing	\$0 \$0	\$0	\$0 \$0	\$0 \$0	\$0	\$0	\$0	
4 Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Deficient Deferred Income Taxes (Account No. 182.3)								
5a								
5b								
5c								
5d								
5zz 6 Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a throug	(h 5zz) \$0	\$0	\$0	\$0	\$0	\$0	\$(
6 Total Delicient Deferred Income Taxes Acct No. 182.5 (Sum Lins. Sa throug	jii 52Z) 50	<u> </u>	<u>\$0</u>	20	50	\$0		
7 Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
8 Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
9 Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$(
10 Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$6	
11 Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	· ·	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet A22 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.
- Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

Worksheet A9

El Paso Electric Company

Formula Rate Template (Actuals)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1900

т :		Total Company End-of-Month Balances								
Line No.	L)escrintion	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Code	%	
INO.	[a]	[i]	[j]	[k]	[1]	[m]	[n]	[o]	[p]	
Exc	ess Deferred Income Taxes (Account No. 254)									
1a									0.00%	
1b									0.00%	
1c									0.00%	
1d									0.00%	
1e									0.00%	
1f									0.00%	
									0.00%	
	Takal Farana Dafamad Lagara Tarana Anat Na 254 (Cara Lagara Lagar	00	60	60	ΦΩ	ΦΛ	Φ0		0.00%	
2	Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0			
3	Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0			
4	Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0			
	3		·	·		·				
Defi	cient Deferred Income Taxes (Account No. 182.3)									
5a									0.00%	
5b									0.00%	
5c									0.00%	
5d									0.00%	
5zz									0.00%	
6	Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0			
7	Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0			
/ &	Deficient Deferred Income Taxes Subject to Prorationing Deficient Deferred Income Taxes Not Subject to Prorationing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			
o	Deficient Deferred medine Taxes Not Subject to Trotationing	\$ 0	\$0	Φ0	ΦΟ	ΦΟ	Φ0			
9	Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0			
10	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0			
	Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			
11	Total Division and Deficient Deferred meeting Taxes 1101 Budgeet to 1 fortationing	ΨΟ	ΨΟ	ΨΟ	Ψ0	ΨΟ	Φ0			

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet A22 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.
- Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

Formula Rate Template (Actuals)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1900

			Network Trans	mission End-of-N	Month Balances		
Line No. Description	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900
[a]	$[q] = [b] \times [p]$	$[r] = [c] \times [p]$	$[s] = [d] \times [p]$	[t] = [e] x [p]	$[u] = [f] \times [p]$	$[v] = [g] \times [p]$	[w] = [h] x [p]
Excess Deferred Income Taxes (Account No. 254)							
la la	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b	\$0	\$0	\$0	\$0	\$0	\$0	\$0
lc	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d	\$0	\$0	\$0	\$0	\$0	\$0	\$0
le	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1f	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1zz	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Everes Defended Income Towns Subject to Durantiquing	\$0	Φ.Ο.	\$0	\$ 0	¢ο	\$0	0.0
3 Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0
4 Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	20	20	20	\$0
Deficient Deferred Income Taxes (Account No. 182.3)							
5a	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5d	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5zz	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	4.0	40	40	Φ.0	40	4.0	4.0
7 Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet A22 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.
- Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

Worksheet A9

Formula Rate Template (Actuals)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1900

1,		Netwo	rk Transmission	End-of-Month B	alances		Annual
Line No. Description	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Amortization
[a]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [1] x [p]	[bb] = [m] x [p]	$[cc] = [n] \times [p]$	[dd] = [cc] - [q]
Excess Deferred Income Taxes (Account No. 254)							
la	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b	\$0	\$0	\$0	\$0	\$0	\$0	\$0
lc	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d	\$0	\$0	\$0	\$0	\$0	\$0	\$0
le	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1f	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1zz	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3 Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	0.2	0.2	\$0
4 Excess Deferred Income Taxes Subject to Prorationing 4 Excess Deferred Income Taxes Not Subject to Prorationing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
4 Excess Deferred income Taxes Not Subject to Fforationing	20	\$0	\$0	\$0	\$0	\$0	ΦΟ
Deficient Deferred Income Taxes (Account No. 182.3)							
5a	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5d	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5zz	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7 Deficient Defended Income Toron Subject to Deceptioning	¢o.	\$0	¢o.	¢ο	\$0	\$0	ΦΩ.
7 Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8 Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9 Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11 Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet A22 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.
- Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

El Paso Electric Company
Worksheet A9

El Paso Electric Company
Formula Rate Template (Actuals)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1900

121	Withins Ended December 31, 1700				
Lin No	Description	Prorated? ² [ee]	Protected or Unprotected? [ff]	Amortization Period / Methodology [gg]	Network Allocator Justification ³ [hh]
Exc	cess Deferred Income Taxes (Account No. 254)				
1a	a				
1b					
1c					
1d 1e					
1f					
	Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)				
3	Excess Deferred Income Taxes Subject to Prorationing				
	Excess Deferred Income Taxes Not Subject to Prorationing				
	ficient Deferred Income Taxes (Account No. 182.3)				
5a 5b					
5c					
5d	1				
5zz					
6	Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz))			
7	Deficient Deferred Income Taxes Subject to Prorationing				
	Deficient Deferred Income Taxes Not Subject to Prorationing				
9	Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)				
10	O Total Excess and Deficient Deferred Income Taxes Subject to Prorationing				
	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing				
Not	tes and Sources:				
•	Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be				
	expanded/compressed on an annual basis to provide for a sufficient breakout of				
	excess and deficient deferred income tax items.				
2	Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing.				
	Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs				
2	to column [ee].				
3	Only network allocator codes listed on Worksheet A22 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting				
	jurisdictional cost-of-service may be included as rate base reductions/additions.	,			

Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

Formula Rate Template (Actuals) Regulatory Assets and Liabilities 12 Months Ended December 31, 1900

Lin e	Type ²	Description	FERC Account No.	FERC Approval Docket	Amount ³	Recovery Period (Months)
No.	[a]	[b]	[c]	[d]	[e]	[f]
1a	Asset		• • •	• • •		
1b	Liability		•••	• • •		
1c	Asset	•••	• • •	• • •		
• • •	• • •		• • •	• • •		
• • •	• • •		• • •	• • •		
	•••		•••	•••		
1zz	•••	•••	•••	• • •		
2	Total Reg	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))			\$0	
3	Total Regu	ulatory Assets			\$0	
4	Total Regu	ulatory Liabilities			\$0	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Regulatory Assets and Liabilities
12 Months Ended December 31, 1900

Lin Type ²	Description	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery ⁴	<u>Networl</u> Code	k Allocator %	Network Transmission Amortization Expense
No. [a]	[b]	[g]=[e]/[f]	[h]=If [n]/[g] <12, [n]/[g]. Otherwise, 12	[i]=[g]x[h]	[j]	[k]	[1]	[m]=[i]x[j]x[l]
1a Asset		\$0	0	\$0			0.00%	\$0
1b Liability	•••	\$0	0	\$0			0.00%	\$0
1c Asset	•••	\$0	0	\$0			0.00%	\$0
•••	•••	\$0	0	\$0			0.00%	\$0
•••		\$0	0	\$0			0.00%	\$0
•••		\$0	0	\$0			0.00%	\$0
1zz	•••	\$0	0	\$0			0.00%	\$0
2 Total Reg	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))	\$0		\$0				\$0
3 Total Regu	llatory Assets	\$0		\$0				\$0
4 Total Regu	llatory Liabilities	\$0		\$0				\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Regulatory Assets and Liabilities
12 Months Ended December 31, 1900

Lin	Type ²	Description	Dec-1899	Jan-1900	UNAMO Feb-1900	RTIZED BA Mar-1900		May-1900	Jun-1900
e							Apr-1900	•	
No.	[a]	[b]	[n]	[o]	[p]	[q]	[r]	[s]	[t]
1a	Asset								
1b	Liability	•••							
1c	Asset								
• • •	• • •								
	• • •	•••							
	• • •	•••							
1zz									
2	Total Reg	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Regu	llatory Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Regu	ılatory Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Regulatory Assets and Liabilities
12 Months Ended December 31, 1900

Lin	Type ²	Description			NAMORTIZI				13-Month Avg.
e	Type	Description	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Unamortized Balance
No.	[a]	[b]	[u]	[v]	[w]	[x]	[y]	[z]	[aa]=Avg. ([n] through [z])
1a	Asset								#DIV/0!
1b	Liability	•••							#DIV/0!
1c	Asset	•••							#DIV/0!
	• • •	•••							#DIV/0!
• • •	• • •	•••							#DIV/0!
	•••	•••							#DIV/0!
1zz	•••	•••							#DIV/0!
2	Total Reg	gulatory Assets and Liabilities (Sum Lns. (1a through 1zz))	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
3	Total Reg	ulatory Assets	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!
4	Total Reg	ulatory Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Regulatory Assets and Liabilities 12 Months Ended December 31, 1900

Lin e	Type ²	Description	% Approved for Rate Base Treatment ⁵	Network Transmission Unamortized Balance	Network Allocator Justification ⁶
No.	[a]	[b]	[bb]	[cc]=[aa]x[l]x[bb]	[dd]
1a	Asset			#DIV/0!	
1b	Liability	•••		#DIV/0!	
1c	Asset	•••		#DIV/0!	
• • •	• • •	•••		#DIV/0!	
• • •	• • •	•••		#DIV/0!	
• • •	• • •			#DIV/0!	
1zz	•••			#DIV/0!	
2	Total Reg	gulatory Assets and Liabilities (Sum Lns. (1a through 1zz))		#DIV/0!	
3	Total Regi	ulatory Assets		#DIV/0!	
4	Total Regi	ulatory Liabilities		#DIV/0!	

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Abandoned Plant

12 Months Ended December 31, 1900

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months)	Monthly Amortization Expense	n Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery ³	<u>Networ</u> Code	k Allocator %	Network Transmission Amortization Expense
e No.	[a]	[b]	[c]	[d]	[e]	[f]=[d]/[e]	[g]=If [m]/[f] <12, [m]/[f]. Otherwise, 12	[h]=[f]x[g]	[i]	[j]	[k]	[l]=[h]x[i]x[k]
1a		•••				\$0	0	\$0			0.00%	\$0
1b		•••				\$0	0	\$0			0.00%	\$0
1c		•••				\$0	0	\$0			0.00%	\$0
		• • •				\$0	0	\$0			0.00%	\$0
		•••	•••			\$0	0	\$0			0.00%	\$0
		• • •				\$0	0	\$0			0.00%	\$0
1zz		•••				\$0	0	\$0			0.00%	\$0
2 Total	Abandoned Plant (Sum	Lns. (1a through	1zz))	\$0		\$0		\$0				\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a \$205, \$206, or \$219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Abandoned Plant

12 Months Ended December 31, 1900

т.	Description	FERC Account	FERC Approval	Amount ²	Recovery Period				UNAMO	RTIZED BA	LANCES			
Lin e	Description	No.	Docket	Amount	(Months)	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900
No.	[a]	[b]	[c]	[d]	[e]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]
1a		•••	•••											
1b		•••	•••											
1c			• • •											
		• • •	• • •											
		• • •	• • •											
		• • •	• • •											
1zz 2 Total	Abandoned Plant (Sum	 Lns. (1a through	 1zz))	\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a \$205, \$206, or \$219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Abandoned Plant

12 Months Ended December 31, 1900

Lin	Description	FERC Account	FERC Approval	Amount ²	Recovery Period	<u>U1</u>	NAMORTIZI	ED BALANC	<u>ES</u>	13-Month Avg.	% Approved for Rate	Network Transmission
	Description	No.	Docket	Amount	(Months)	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Unamortized Balance	Base Treatment ⁴	Unamortized Balance
e No.	[a]	[b]	[c]	[d]	[e]	[v]	[w]	[x]	[y]	[z]=Avg. ([m] through [y])	[aa]	[bb]=[z]x[aa]x[k]
1a			•••							#DIV/0!		#DIV/0!
1b		• • •	• • •							#DIV/0!		#DIV/0!
1c		• • •	• • •							#DIV/0!		#DIV/0!
		• • •	• • •							#DIV/0!		#DIV/0!
		• • •	• • •							#DIV/0!		#DIV/0!
• • • • • • •		• • •	• • •							#DIV/0!		#DIV/0!
1zz		• • •	• • •							#DIV/0!		#DIV/0!
2 Total	Abandoned Plant (Sum	Lns. (1a through	1zz))	\$0		\$0	\$0	\$0	\$0	#DIV/0!		#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Abandoned Plant

12 Months Ended December 31, 1900

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months)	Network Allocator Justification ⁵
e No.	[a]	[b]	[c]	[d]	[e]	[cc]
1a						
1b		• • •	• • •		•	••
1c		• • •	• • •		•	••
• • • • •		• • •	• • •		•	••
• • • • •		• • •	• • •			••
• • • • •		•••	• • •			••
1zz		• • •	• • •		•	••
2 Total	Abandoned Plant (Sun	ı Lns. (1a through 1	(zz))	\$0		

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Unfunded Reserves

12 Months Ended December 31, 1900

Lin	Description ²	Subaccount No.	% Customer Funded	% Non- Restricted	Dec-1899	Jan-1900	Feb-1900	Mar-1900	BALANCES Apr-1900	May-1900	Jun-1900	Jul-1900
e	F 3											
No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]
1a												
1b												
1c												
1d												
1e												
1f												
1g												
1h												
1i												
1j												
1k												
11												
1m												
1n												
10												
1p												
1q												
1r												
1s												
1t												
1u												
•••												
1zz	Hellb of total	1 11 1 1 1 1			0.0	00	A A	A A	6 0	A A	0.0	00
<u> 2 Iotal</u>	Unfunded Reserves (Sum Lns. (1	ia through Izz))			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of unfunded reserves.
- Unfunded reserves are listed by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4, as well as accounts 242 and 253. "Unfunded reserve" is defined as funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. Amounts related to SFAS 109 and 158 shall not be included as unfunded reserves.

Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Unfunded Reserves

12 Months Ended December 31, 1900

Lin	Description ²		% Customer	% Non-			·	NCES		Average		Allocator	Network
e	Description	No.	Funded	Restricted	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Unfunded	Code	%	Transmission
No.	[a]	[b]	[c]	[d]	[m]	[n]	[0]	[p]	[q]	[r]=Avg. ([e] through [q])	[s]	[t]	[u]=[r]x[c]x[d]x[t]
1a										#DIV/0!		0.00%	#DIV/0!
1b										#DIV/0!		0.00%	#DIV/0!
1c										#DIV/0!		0.00%	#DIV/0!
1d										#DIV/0!		0.00%	#DIV/0!
1e										#DIV/0!		0.00%	#DIV/0!
1f										#DIV/0!		0.00%	#DIV/0!
1g										#DIV/0!		0.00%	#DIV/0!
1h										#DIV/0!		0.00%	#DIV/0!
1i										#DIV/0!		0.00%	#DIV/0!
1j										#DIV/0!		0.00%	#DIV/0!
1k										#DIV/0!		0.00%	#DIV/0!
11										#DIV/0!		0.00%	#DIV/0!
1m										#DIV/0!		0.00%	#DIV/0!
1n										#DIV/0!		0.00%	#DIV/0!
1o										#DIV/0!		0.00%	#DIV/0!
1p										#DIV/0!		0.00%	#DIV/0!
1q										#DIV/0!		0.00%	#DIV/0!
1r										#DIV/0!		0.00%	#DIV/0!
1s										#DIV/0!		0.00%	#DIV/0!
1t										#DIV/0!		0.00%	#DIV/0!
1u										#DIV/0!		0.00%	#DIV/0!
										#DIV/0!		0.00%	#DIV/0!
1zz										#DIV/0!		0.00%	#DIV/0!
2 Total	Unfunded Reserves (Sum Lns. (1a	through 1zz))			\$0	\$0	\$0	\$0	\$0	#DIV/0!	_	_	#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of unfunded reserves.
- Unfunded reserves are listed by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4, as well as accounts 242 and 253. "Unfunded reserve" is defined as funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. Amounts related to SFAS 109 and 158 shall not be included as unfunded reserves.

Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals) Unfunded Reserves

12 Months Ended December 31, 1900

Lin e	Description ²	Subaccount No.	% Customer Funded	% Non- Restricted	Network Allocator Justification ³
No.	[a]	[b]	[c]	[d]	[v]
1a					
1b					
1c					
1d					
1e 1f					
1g					
1 <u>5</u>					
1i					
1j					
1k					
11					
1m					
1n					
<u>lo</u>					
1p					
1q					
1r					
ls					
1t					
lu					
1zz					
	al Unfunded Reserves (Sum Lns. (1a	a through 1zz))			
_ 100	Cunaca reserves (Sum Elist (10	· ····································			

Worksheet A12

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of unfunded reserves.
- Unfunded reserves are listed by subaccount, specifically including (but not limited to) all subaccounts for FERC Account Nos. 228.1 through 228.4, as well as accounts 242 and 253. "Unfunded reserve" is defined as funds collected from customers that (1) have not been set aside in a trust, escrow or restricted account; (2) whose balance are collected from customers through cost accruals to accounts that are recovered under the Formula Rate; and (3) exclude the portion of any balance offset by a balance sheet account. Reserves can be created by capital contributions from customers, by debiting the reserve and crediting a liability, or a combination of customer capital contribution and offsetting liability. Only the portion of a reserve that was created by customer contributions should be a reduction to rate base. Amounts related to SFAS 109 and 158 shall not be included as unfunded reserves.

Only network allocator codes listed on Worksheet A22 may be inputed.



Formula Rate Template (Actuals)
Hold Harmless Adjustments
12 Months Ended December 31, 1900

Lin	Description	FERC	FERC Merger /	Annual	Networ	k Allocator	Network Transmission	1	MONTHLY R	RATE BASE	BALANCE A	DJUSTMEN'	Γ
e	Description	Account No.	Acquisition Docket	Expense	Code	%	Expense Adjustment	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900
No.	[a]	[b]	[c]	[d]	[e]	[f]	$[g] = [d] \times [f]$	[h]	[i]	[j]	[k]	[1]	[m]
1a				\$0		0.00%	\$0						
1b		•••	• • •	\$0		0.00%	\$0						
1c		•••	•••	\$0		0.00%	\$0						
		•••	•••	\$0	•••	0.00%	\$0						
		•••	•••	\$0	•••	0.00%	\$0						
		• • •	•••	\$0		0.00%	\$0						
1zz		•••	•••	\$0		0.00%	\$0						
2 Total Hold	Harmless Adjustments (Sum Lns. 1a through 1zz	2)		\$0	·		\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of hold harmless adjustments.
- ² This worksheet allows for the removal of any amounts pursuant to a hold harmless agreement in merger or acquisition proceedings before the Commission. This worksheet will only be populated with the required information if the Commission approves such an agreement. The docket number associated with such Commission approval must be listed.
- Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Hold Harmless Adjustments
12 Months Ended December 31, 1900

Lin	Description	FERC Account No.	FERC Merger / Acquisition Docket	Jun-1900	<u>MONT</u> Jul-1900	HLY RATE E Aug-1900	BASE BALAN Sep-1900	NCE ADJUST Oct-1900	<u>ΓΜΕΝΤ</u> Nov-1900	Dec-1900	13-Month Avg. Balance	Network Transmission Balance
e No.	[a]	[b]	[c]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]=Avg. ([h] through [t])	$[v] = [f] \times [u]$
1a											#DIV/0!	#DIV/0!
1b		• • •									#DIV/0!	#DIV/0!
1c		• • •	•••								#DIV/0!	#DIV/0!
		• • •									#DIV/0!	#DIV/0!
• • • • • •		• • •	• • •								#DIV/0!	#DIV/0!
•••		• • •									#DIV/0!	#DIV/0!
1zz		• • •	• • •								#DIV/0!	#DIV/0!
2 Total Hold	Harmless Adjustments (Sum Lns. 1a through	1zz)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!	#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of hold harmless adjustments.
- ² This worksheet allows for the removal of any amounts pursuant to a hold harmless agreement in merger or acquisition proceedings before the Commission. This worksheet will only be populated with the required information if the Commission approves such an agreement. The docket number associated with such Commission approval must be listed.
- Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Hold Harmless Adjustments

12 Months Ended December 31, 1900

Lin e	Description	FERC Account No.	FERC Merger / Acquisition Docket	Network Allocator Justification
No.	[a]	[b]	[c]	[w]
1a				
1b		•••	•••	
1c		•••	•••	
		•••		
		•••		•••
1zz		• • •		

Worksheet A13

Notes and Sources:

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of hold harmless adjustments.
- ² This worksheet allows for the removal of any amounts pursuant to a hold harmless agreement in merger or acquisition proceedings before the Commission. This worksheet will only be populated with the required information if the Commission approves such an agreement. The docket number associated with such Commission approval must be listed.
- Only network allocator codes listed on Worksheet A22 may be inputed.

{W0327924.2 }

El Paso Electric Company

Worksheet A14

Formula Rate Template (Actuals)
Land and Land Rights Held for Future Use
12 Months Ended December 31, 1900

Lin e	Description ²	Definite Plan for Future Use ²	Estimated In- Service Date ²	Dec-1899	Jan-1900	Feb-1900	BALANCES Mar-1900	Apr-1900	May-1900	Jun-1900
No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]
1a										
1b 1c										
1d 1e										
1f 1g										
1h 1i										
	Total Land and Land Rights	Held for Future Use (Sum Lns. (1a through 1i))		\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1i represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of land and land rights held for future use balances.
- As required by the general instruction for Account No. 105 (Electric plant held for future use). See 18 C.F.R. Part 101.
- ³ Only network allocator codes listed on Worksheet A22 may be inputed.

Worksheet A14

Formula Rate Template (Actuals)
Land and Land Rights Held for Future Use
12 Months Ended December 31, 1900

Lin	Description ²	Definite Plan for Future Use ²	Estimated In- Service Date ²	Jul-1900	Aug-1900	BALA Sep-1900	NCES Oct-1900	Nov-1900	Dec-1900	Average Land Held for Future Use
e No.	[a]	[b]	[c]	[k]	[1]	[m]	[n]	[o]	[p]	[q]=Avg. ([d] through [p])
1a										#DIV/0!
1b										#DIV/0!
1c										#DIV/0!
1d										#DIV/0!
1e										#DIV/0!
1f										#DIV/0!
1g										#DIV/0!
1h										#DIV/0!
1i										#DIV/0!
2	Total Land and Land Rights I	Held for Future Use (Sum Lns. (1a through 1i))	<u>-</u>	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1i represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of land and land rights held for future use balances.
- As required by the general instruction for Account No. 105 (Electric plant held for future use). See 18 C.F.R. Part 101.
- ³ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Land and Land Rights Held for Future Use
12 Months Ended December 31, 1900

Lin e	Description ²	Definite Plan for Future Use ²	Estimated In- Service Date ²	Network Code	Allocator %	Network Transmission Balance
No.	[a]	[b]	[c]	[r]	[s]	[t]=[q]x[s]
1a					0.00%	#DIV/0!
1b					0.00%	#DIV/0!
1c					0.00%	#DIV/0!
1d					0.00%	#DIV/0!
1e					0.00%	#DIV/0!
1f					0.00%	#DIV/0!
1g					0.00%	#DIV/0!
1h					0.00%	#DIV/0!
1i					0.00%	#DIV/0!
2	2 Total Land and Land Rights Held for Future Use (Sum Lns. (1a through 1i)) #DIV/0!					

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1i represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of land and land rights held for future use balances.
- As required by the general instruction for Account No. 105 (Electric plant held for future use). See 18 C.F.R. Part 101.
- ³ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Land and Land Rights Held for Future Use
12 Months Ended December 31, 1900

Lin e	Description ²	Definite Plan for Future Use ²	Estimated In- Service Date ²	Network Allocator Justification ³
No.	[a]	[b]	[c]	[u]
1a				
1b				
1c				
1d				
1e				
1f				
1g				
1h				
1i				
2 To	tal Land and Land Right	s Held for Future Use (Sum Lns. (1a through 1i)		

Worksheet A14

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1i represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of land and land rights held for future use balances.
- As required by the general instruction for Account No. 105 (Electric plant held for future use). See 18 C.F.R. Part 101.
- ³ Only network allocator codes listed on Worksheet A22 may be inputed.

Worksheet A15

Formula Rate Template (Actuals)
Working Capital
12 Months Ended December 31, 1900

Line No.	Month [a]	Materials & Supplies: Transmission [b]	Materials & Supplies: Stores Expense [c]	Total Materials and Supplies [d] = [b] + [c]	Prepayments [e]
	Working Capital ¹				
1	Reference for BOY/EOY Balances	Worksheet A1, Ln. 40	Worksheet A1, Ln. 41		Worksheet A1, Ln. 3
2	Prior December	\$0	\$0	\$0	\$0
3	January			\$0	
4	February			\$0	
5	March			\$0	
6	April			\$0	
7	May			\$0	
8	June			\$0	
9	July			\$0	
10	August			\$0	
11	September			\$0	
12	October			\$0	
13	November			\$0	
14	December	\$0	\$0	\$0	\$0
15	13-Month Average	\$0	\$0	\$0	\$0

¹ Unless otherwise stated, source of shaded cells is company input/records. Sources for certain BOY/EOY balances are listed on line 1.

Formula Rate Template (Actuals)
Operating Expense Adjustments

12 Months	Ended	December	31	1000
12 Monus	Engea	December	51.	1900

Line No.	Description [a]	Reference [b]	Total Company Amount [c]	<u>Network</u> Code [d]	X Allocator % [e]	Network Transmission [f]
	Development of Non-Recoverable A&G Expenses					
1	Portion of Industry Association Dues not recoverable	Company Input/Records				
2	[Intentionally Left Blank]					
3	General Advertising Expenses (930.1)	Worksheet A1, Ln. 60	\$0			
4	Less: Safety-Related Advertising ¹	Company Input/Records				
5	Total Non-Recoverable A&G Expenses	Lns. $(1+2+3-4)$	\$0			
6	OPEB Net Periodic Benefit Cost ²	Company Input/Records				
7	Development of Network Transmission Regulatory Commission Expenses Regulatory Commission Expenses	Worksheet A1, Ln. 59	\$0			
	Transmission-Related Regulatory Commission Expenses ³	,				
7a						
7b 7c						
7zz						
9	Total Transmission-Related Regulatory Commission Expenses	Sum Lns. (7a through 7zz)	\$0	TP	0.00%	\$0

Worksheet A16

- ¹ Includes line safety-related advertising expenses booked to Account No. 930.1.
- Reflects the Company's actual OPEB net periodic benefit cost for the relevant year. This amount should approximate the OPEB net periodic benefit cost shown in the Notes to the Financial Statements contained in the Company's FERC Form No. 1 (Pages 122-123).
- Amounts included on lines 7a through 7zz are limited to transmission-related regulatory commission expenses as listed on pages 350-351 of the Company's FERC Form No. 1.

 Lines 7a through 7zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of transmission-related regulatory commission expenses.

Worksheet A17

El Paso Electric Company

Formula Rate Template (Actuals)
Taxes Other than Income Taxes
12 Months Ended December 31, 1900

Line			FF1 Line	
No.	Description	Jurisdiction	Reference	Taxes Charged
	[a]	[b]	[c]	[d]
Payr	oll Taxes			
1a				
1b				
1c				
1d				
1e				
• • •	••••			
1zz				
2	Total Payroll Taxes (Sum Lns. 1a throu	gh 1zz)		\$0
High	way and Vehicle Taxes			
3a				
3zz				
4	Total Highway and Vehicle Taxes (Sun	n Lns. 3a through 3z	z)	\$0
Pron	erty Taxes			
5a	city raxes			
5b				
5c				
5zz				
6	Total Property Taxes (Sum Lns. 5a thro	ugh 577)		\$0

Worksheet A17

Formula Rate Template (Actuals)
Taxes Other than Income Taxes
12 Months Ended December 31, 1900

Line			FF1 Line	
No.	Description	Jurisdiction	Reference	Taxes Charged
1,00	[a]	[b]	[c]	[d]
Gros	s Receipts Taxes			
7a	•			
• • •	•••			
7zz	•••			
8	Total Gross Receipts Taxes (Sum Lns	s. 7a through 7zz)		\$0
•				
Othe	er Taxes			
9a				
9b				
9c				
• • •				
9zz	•••			
10	Total Other Taxes (Sum Lns. 9a throu	ıgh 9zz)		\$0
		-		
11	Total Taxes Other than Income Taxes			\$0

Amounts shown must tie to the amounts shown on 263, column (l) of the Company's FERC Form No. 1. Only non-income related taxes charged in the current year should be included.

Formula Rate Template (Actuals)

Cost of Capital

12 Months Ended December 31, 1900

			Unappropriated Undistributed	Accumulated Other			Debt (221 - 222 + 223	
Line		Preferred Stock	Subsidiary	Comprehensive	Total Proprietary	Total Common	+ 224 + 225 -	Total
No.	Month	Issued (204)	Earnings (216.1)	Income (219)	Capital	Stock	226)	Capitalization
	[a]	[b]	[c]	[d]	[e]	[f] = [e]-[b]-[c]-[d]	[g]	[h]=[f]+[g]
1	Reference for BOY/EOY Balances	Worksheet A1, Ln. 6	Worksheet A1, Ln. 7	Worksheet A1, Ln. 8	Worksheet A1, Ln. 9		Worksheet A1, Ln. 10	_
2	Prior December	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	January					\$0		\$0
4	February					\$0		\$0
5	March					\$0		\$0
6	April					\$0		\$0
7	May					\$0		\$0
8	June					\$0		\$0
9	July					\$0		\$0
10	August					\$0		\$0
11	September					\$0		\$0
12	October					\$0		\$0
13	November					\$0		\$0
14	December	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	13-Month Average (Avg. Lns. 2 through 14)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	~							
16	-					#DIV/0!	#DIV/0!	#DIV/0!
17	Cost of Capital ³					10.25%	#DIV/0!	
18	Weighted Cost of Capital (Lns. 16 x 17)					#DIV/0!	#DIV/0!	#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Sources for certain BOY/EOY balances are listed on line 1.
- ² Capitalization ratios derived by diving the total common stock and long-term debt averages on line 15, columns [f] and [g], respectively, by the total capitalization average shown on line 15, column [h].
- Cost of capital for common stock (ROE) of 10.25% approved in Docket No. ER22-282-000. This ROE is fixed and cannot be changed absent Commission approval. Cost of long-term debt derived by dividing the following annual interest expense by the average long-term debt balance shown on line 15, column [g].

Interact	Charges
interest	Unarges

Interest on Long-Term Debt (427)	\$0	Worksheet A1, Ln. 12
Amortization of Debt Discount and Expense (428)	\$0	Worksheet A1, Ln. 13
Amortization of Loss on Reaquired Debt (428.1)	\$0	Worksheet A1, Ln. 14
Amortization of Premium on Debt-Credit (429)	\$0	Worksheet A1, Ln. 15
Amortization of Gain on Reaquired Debt-Credit (429.1)	\$0	Worksheet A1, Ln. 16
Interest on Debt to Associated Companies (430)	\$0	Worksheet A1, Ln. 17
Annual Interest Expense	\$0	(427 + 428 + 428.1 - 429 - 429.1 + 430)

El Paso Electric Company
Formula Rate Template (Actuals)
Corporate Income Tax Rates
12 Months Ended December 31, 1900

Line No.	Description [a]	Source [b]	Federal [c]	New Mexico [d]	Arizona [e]	Texas [f]	Total [g]
1	Corporate Income Tax Rate						
2	State Deduction for Federal Income Tax Purposes	0.00%					
3	State Apportionment Factor for Taxable Income/Los	s Company Input/Records					
4	Effective Rates ¹	Lns. (1 x 3)	0.00%	0.00%	0.00%	0.00%	0.00%
5	Blended State Income Tax Rate (SIT)	Ln. 4, Col. [g] less Ln. 4, Col. [c]					0.00%
6	Federal Income Tax Rate (FIT)	Lns. (4 - 5)					0.00%
7	Percent of Federal Income Deductible for State Tax						
8	Composite Income Tax Rate (T)	(Ln. 6 x (1.0 - Ln. 5) + Ln. 5 x (1.0 - Ln. 6 x Ln. 7)) / (1.0 - Lns. (5 x 6 x 7))					0.00%

Federal effective rate (column [c]) equals the sum on lines 1 and 2. Total effective rate equals the sum of line 4, columns [c] through [f].

Formula Rate Template (Actuals) Permanent Book-Tax Differences

12 Months Ended December 31, 1900

Line No.	Description	Total Company Amount	Nety Code	work %	Network Transmission	Network Allocator Justification ³
NO.	[a]	[b]	[c]	[d]	[e]	[f]
Pern	nanent Book-Tax Differences ²					
1a				0.00%	\$0	
1b				0.00%	\$0	
1c				0.00%	\$0	
1d				0.00%	\$0	
1e				0.00%	\$0	
1f				0.00%	\$0	
1g				0.00%	\$0	
				0.00%	\$0	
$\frac{1zz}{2}$		00		0.00%	\$0	
	Total Permanent Book-Tax Differences (Sum Lns. 1a through 1zz)	\$0			\$0	
3	AFUDC Equity			0.00%	\$0	
4	Total Permanent Differences (Lns. (2 + 3))	\$0			\$0	
5	Federal Income Tax Rate (FIT) ⁴	0.000000%			0.00%	
6	Permanent Differences Grossed-Up (Lns. (4 / 5))	#DIV/0!			#DIV/0!	
7	Tax Credits ⁵			0.00%	\$0	
8	Net Permanent Differences (Lns. (6 + 7))	#DIV/0!			#DIV/0!	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of permanent
- Permanent differences are those that arise due to divergences between tax accounting and financial reporting, such as the non-deductibility of book depreciation expense related to equity AFUDC. As opposed to temporary differences, such as those related to the straight-line-versus-accelerated depreciation for book and tax purposes, respectively, permanent differences will not reverse over time. The Commission has held that certain permanent differences should be treated as temporary timing differences. See Accounting for Income Taxes, Docket No. AI93-5-000. Included permanent differences are limited to activities included in utility operating income.
- Only network allocator codes listed on Worksheet A22 may be inputed.
- ⁴ Sourced from Worksheet A19, line 6.
- The Company has elected and applied the second option for accounting for investment tax credits ("ITC") under Internal Revenue Code 46(f) and the regulations thereunder to apply a cost of service adjustment to reduce tax expense no more rapidly than ratably. Under option 2, there is no rate base reduction for the unamortized balance of the ITC.

Worksheet A21

Formula Rate Template (Actuals)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1900

Lin	Project Name ²	FERC Approval Docket ²	FERC Approval ROE Incentive Equit Docket ² Approved ² Ratio		Weighted ROE Incentive	% Approved for Rate Base	Network Allocator Code %		GROSS PLANT IN SERVICE Dec-1899 Jan-1900 Feb-1900 Mar-1900 Apr-1900 May-1900					
e		Боскет	Approved ²	Kano	moditive	Treatment	Couc	/0	Dec-1899	Jan-1900	1.60-1900	Iviai-1900	Apr-1900	May-1900
No.	[a]	[b]	[c]	[d]	[e]=[c]x[d]	[f]	[g]	[h]	[i]	[j]	[k]	[1]	[m]	[n]
1a				#DIV/0!	#DIV/0!			0.00%	\$0					
1b		• • •		#DIV/0!	#DIV/0!			0.00%	\$0					
1c		• • •		#DIV/0!	#DIV/0!			0.00%	\$0					
		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
•••		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
1zz		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
2 Total Incentive Return Return and Taxes (Sum Lns. 1a through 1zz)										\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 78.
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1900

Lie 2	FERC Approval	ROE Incentive			GROSS 1	PLANT IN S	ERVICE			<u>ACCU</u>	MULATED	DEPRECIA	TION
Lin Project Name ²	Docket ²	Approved ²	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Dec-1899	Jan-1900	Feb-1900	Mar-1900
No. [a]	[b]	[c]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]
1a										\$0			
1b	• • •									\$0			
1c										\$0			
										\$0			
	• • •									\$0			
	• • •									\$0			
1zz										\$0			
2 Total Incentive Return Return and Taxes (Sum Lns. 1a through 1z	z)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 78.
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1900

Lin	Project Name ²	FERC Approva	ROE Incentive Approved ²		May-1900			ATED DEPI Aug-1900		Oct-1900	Nov-1900	Dec-1900	13-Month Avg. Gross Plant
e No.	[a]	[b]	[c]	[z]	[aa]	[bb]	[cc]	[dd]	[ee]	[ff]	[gg]	[hh]	[ii]=Avg.([i]-[u])
1a	••	•••											\$0
1b	•••												\$0
1c		• • •											\$0
		• • •											\$0
													\$0
													\$0
1zz	••	•••											\$0
2 T	Total Incentive Return Return and Taxes (Sum Lns. 1a through 1za	z)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 78.
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1900

Lin e	Project Name ²	FERC Approve	ROE Incentive Approved ²	Accum. Depreciation	Network Transmission Gross Plant	Network Transmission Accum. Depreciation	Network Transmission Net Plant	Incentive Return	Composite income Tax Rate Gross-Up Rate ⁴	Incentive Taxes
No.	[a]	[b]	[c]	[jj]=Avg.([v]- [hh])	[kk]=[h]x[ii]	[11]=[h]x[jj]	[mm]=[kk]-[ll]	[nn] = [e]x[f]x[h]x[mm]	[00]	[pp]=[nn]x[oo]
1a .				\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
1b .	••	• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
1c .		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
1zz		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
2	Total Incentive Return Return and Taxes (Sum Lns. 1a through 1z	z)		\$0	\$0	\$0	\$0	#DIV/0!		#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 78.
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

Formula Rate Template (Actuals)

Incentive Plant Return and Taxes 12 Months Ended December 31, 1900

Lin e	Project Name ²	FERC Approval Docket ²	ROE Incentive Approved ²	Incentive Return and Taxes	Network Allocator Justification ⁵
No.	[a]	[b]	[c]	[qq]=[nn]+[pp]	[rr]
1a				#DIV/0!	
1b		• • •		#DIV/0!	•••
1c		•••		#DIV/0!	
		•••		#DIV/0!	
		•••		#DIV/0!	
		• • •		#DIV/0!	
1zz		• • •		#DIV/0!	
2 Total Inc	centive Return Return and Taxes (Sum Lns. 1a through	1zz)		#DIV/0!	

Worksheet A21

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 78.
- ⁵ Only network allocator codes listed on Worksheet A22 may be inputed.

El Paso Electric Company

Formula Rate Template (Actuals)

Allocation Factors

12 Months Ended December 31, 1900

Line No.	Description	Reference	Code		Amount / %
110.	[a]	[b]	[c]		[d]
1	100% Network Transmission	Fixed Percentage ¹	DA	=	100.00%
2	0% Network Transmission	Fixed Percentage ¹	NA	=	0.00%
	Gross Plant in Service				
3	Network Transmission	Attachment H (Actuals), Ln. 19, Col. [c]			\$0 \$0
4	Total Company	Attachment H (Actuals), Ln. 19, Col. [f]			\$0
5	Gross Plant Allocation Factor	Lns. (3 / 4)	GP	=	0.00%
	Net Plant in Service				
6	Network Transmission	Attachment H (Actuals), Ln. 29, Col. [c]			\$0
7	Total Company	Attachment H (Actuals), Ln. 29, Col. [f]			\$0
8	Net Plant Allocation Factor	Lns. (6 / 7)	NP	=	0.00%
	Gross Transmission Plant in Service				
9	Network Transmission	Worksheet A4, Lns. (15 - 30)			\$0
10	Total Company	Attachment H (Actuals), Ln. 16, Col. [c]			\$0
11	Transmission Plant Allocation Factor	Lns. (9 / 10)	TP	=	0.00%
	Wages and Salaries				
12	Production	Worksheet A1, Ln. 69			\$0
13	Transmission	Worksheet A1, Ln. 70			\$0
14	Distribution	Worksheet A1, Ln. 71			\$0
	Other	Worksheet A1, Lns. $(72 + 73 + 74)$		_	\$0
16	Total	Sum Lns. (12 through 15)			\$0
17	Network Transmission	Lns. (11 x 13)			\$0
18	Wages and Salaries Allocation Factor	Lns. (17 / 16)	WS	=	0.00%

This allocator is fixed and cannot be modified absent a ruling from the Commission.

Formula Rate Template (Actuals) Schedule 1 - Load Dispatch Revenue Requirement

Line	FERC			
No.	Account	Description	Reference	Amount
	[a]	[b]	[c]	[d]
	DIRECT	EXPENSE AMOUNTS		
1	561	Load Ancillary Expenses	Worksheet A1, Lns. (48 through 55)	\$0
2	561.4	Less: Scheduling, System Control and Dispatch Services	Worksheet A1, Ln. 51	\$0
3	561.5	Less: Reliability, Planning and Standards Development	Worksheet A1, Ln. 52	\$0
4	561.6	Less: Transmission Service Studies	Worksheet A1, Ln. 53	\$0
5	561.7	Less: Generation Interconnection Studies	Worksheet A1, Ln. 54	\$0
6	561.8	Less: Reliability, Planning and Standards Development Services	Worksheet A1, Ln. 55	\$0
7		Total Load Dispatch Expenses	Sum Lns. (1 through 6)	\$0
8		Schedule 1 Point-to-Point Revenues	Company Records/Input	
9		Schedule 1 Annual Revenue Requirement	Lns. (7 - 8)	\$0
10		Divisor (kW)	Worksheet A2, Ln. 16	-
		Rates		
11		Annual (MW-year)	Lns. (9 / 10)*1,000	#DIV/0!
12		Monthly (MW-month)	Ln. 11 / 12.0 Months	#DIV/0!
13		Weekly (MW-week)	Ln. 11 / 52.0 Weeks	#DIV/0!
14		Daily On-Peak (MW-day)	Ln. 13 / 6.0 Days	#DIV/0!
15		Daily Off-Peak MkW-day)	Ln. 13 / 7.0 Days	#DIV/0!
16		Hourly On-Peak (MW-hour)	Ln. 14 / 16.0 Hours	#DIV/0!
17		Hourly Off-Peak (MW-hour)	Ln. 15 / 24.0 Hours	#DIV/0!

Formula Rate Template (Projected)
Attachment H (Projected)

Line No.	Description	Reference	Total Company Amount	Network A	Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	[f] = [c] x [e]
	SECTION I: RATE SUMMARY					
1	Gross Revenue Requirement	Ln. 87	#N/A			#N/A
	Revenue Credits					
2	Rent from Electric Property (Account No. 454)	Attachment H (Actuals), Ln. 2	\$0			\$0
3	Other Electric Revenues (Account No. 456.1)	Attachment H (Actuals), Ln. 3	\$0			\$0
4	Incremental Palo Verde Revenue Credit	Attachment H (Actuals), Ln 4	\$0			\$0
5	Total Revenue Credits	Sum Lns. (2 through 4)	\$0			\$0
6	True-Up Adjustment with Interest	Worksheet P15, Ln. 37				#DIV/0!
7	Net Revenue Requirement	Lns. (1 - 5 - 6)	#N/A			#N/A
8	Divisor (kW)	Worksheet P1, Ln. 16				#DIV/0!
	Rates					
9	Annual (MW-year)	Lns. (7 / 8)*1,000				\$0.00
10	Monthly (MW-month)	Ln. 9 / 12.0 Months				\$0.00
11	Weekly (MW-week)	Ln. 9 / 52.0 Weeks				\$0.00
12	Daily On-Peak (MW-day)	Ln. 11 / 6.0 Days				\$0.00
13	Daily Off-Peak (MW-day)	Ln. 11 / 7.0 Days				\$0.00
14	Hourly On-Peak (MW-hour)	Ln. 12 / 16.0 Hours				\$0.0000
15	Hourly Off-Peak (MW-hour)	Ln. 13 / 24.0 Hours				\$0.0000

Formula Rate Template (Projected) Attachment H (Projected)

Line	Description	Reference	Total Company		Allocator ⁴	Network
No.	<u>-</u>	. 5	Amount	Code	%	Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	SECTION II: RATE BASE					
	Gross Plant in Service ¹					
16	Production	Attachment H (Actuals), Ln. 15	\$0	NA	0.00%	
17	Transmission	Worksheet P2, Ln. 27, Col. [e]	\$0	TP	0.00%	
18	Distribution	Attachment H (Actuals), Ln. 17	\$0	NA	0.00%	
19	General & Intangible	Attachment H (Actuals), Ln. 18	\$0	WS	0.00%	
20	Total Gross Plant in Service	Sum Lns. (16 through 19)	\$0			
	Accumulated Depreciation ¹					
21	Production	Attachment H (Actuals), Ln. 20	\$0	NA	0.00%	9
22	Transmission	Worksheet P2, Ln. 27, Col. [j]	#N/A	TP	0.00%	#N/A
23	Distribution	Attachment H (Actuals), Ln. 22	\$0	NA	0.00%	
24	General & Intangible	Attachment H (Actuals), Ln. 23	\$0	WS	0.00%	
25	Total Accumulated Depreciation	Sum Lns. (21 through 24)	#N/A			#N/A
	Net Plant in Service					
26	Production	Lns. (16 - 21)	\$0			
27	Transmission	Lns. (17 - 22)	#N/A			#N/A
28	Distribution	Lns. (18 - 23)	\$0			
29	General & Intangible	Lns. (19 - 24)	\$0			
30	Total Net Plant in Service	Sum Lns. (26 through 29)	#N/A			#N/A
31	Construction Work in Progress (CWIP)	Worksheet P3, Ln. 2, Cols. [s] and [v]	\$0			9
	Rate Base Adjustments					
32	Accumulated Deferred Income Taxes (ADIT)	Worksheet P4, Ln. 58				#NUM!
33	Unamortized Excess/Deficient Deferred Income Taxes	Worksheet P4, Ln. 97				#NUM!
34	Unamortized Regulatory Assets	Worksheet P7, Ln. 3, Cols. [aa] and [cc]	\$0			
35	Unamortized Regulatory Liabilities	Worksheet P7, Ln. 4, Cols. [aa] and [cc]	\$0			
36	Unamortized Abandoned Plant	Worksheet P8, Ln. 2, Cols. [z] and [bb]	\$0			
37	Unfunded Reserves	Attachment H (Actuals), Ln. 36	#DIV/0!			#DIV/0!
38	Hold Harmless Adjustments	Attachment H (Actuals), Ln. 37	#DIV/0!			#DIV/0!
39	Total Rate Base Adjustments	Sum Lns. (32 through 38)	#DIV/0!			#NUM!
40	Land and Land Rights Held for Future Use	Attachment H (Actuals), Ln. 39	#DIV/0!			#DIV/0!

Formula Rate Template (Projected)

Attachment H (Projected)

Line No.	Description	Reference	Total Company Amount	<u>Networl</u> Code	k Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	Working Capital					
41	Cash Working Capital ²	Ln. 59 x 1/8	#N/A			#N/A
42	Material and Supplies (Transmission)	Attachment H (Actuals), Ln. 41	\$0	TP	0.00%	\$0
43	Material and Supplies (Stores Expense)	Attachment H (Actuals), Ln. 42	\$0 \$0	WS	0.00%	\$0 \$0
44	Prepayments	Attachment H (Actuals), Ln. 43	\$0 \$0	GP	0.00%	\$0 \$0
45	Total Working Capital	Sum Lns. (41 through 44)	#N/A			#N/A
46	Rate Base	Lns. $(30 + 31 + 39 + 40 + 45)$	#N/A			#N/A
	SECTION III: COST OF SERVICE					
	Adjusted Transmission O&M					
47	Transmission O&M Expenses	Worksheet P9, Ln. 2, Col. [e]	#N/A	TP	0.00%	#N/A
48	Less: Account Nos. 561.1-561.8 (Load Dispatch)	Worksheet P9, Ln. 3, Col. [e]	#N/A	TP	0.00%	#N/A
49	Less: Account No. 565 (Transmission of Electricity by Others)	Worksheet P9, Ln. 4, Col. [e]	#N/A	TP	0.00%	#N/A
50	Total Adjusted Transmission O&M	Lns. (47 - 48 - 49)	#N/A			#N/A
	Adjusted A&G					
51	A&G (Excluding Property Insurance and Regulatory Commission Expense)	Worksheet P9, Ln. 5, Col. [e]	#N/A	WS	0.00%	#N/A
52	Less: Non-Recoverable A&G	Worksheet P9, Ln. 6, Col. [e]	#N/A	WS	0.00%	#N/A
53	Plus: Property Insurance	Worksheet P9, Ln. 7, Col. [e]	#N/A	GP	0.00%	#N/A
54	Plus: Regulatory Commission Expense	Worksheet P9, Lns. (8 + 9), Col. [e]				#N/A
55	Less: Actual OPEB Expense	Worksheet P9, Ln. 10, Col. [e]	#N/A	WS	0.00%	#N/A
56	Plus: Fixed OPEB Expense	Fixed Amount ³	(\$3,848,723)	WS	0.00%	\$0
57	Total Adjusted A&G	Lns. (51 - 52 + 53 + 54 - 55 + 56)	#N/A			#N/A
58	Hold Harmless Expense Adjustments	Attachment H (Actuals), Ln. 57	\$0			\$0
59	Total Operating Expenses	Lns. $(50 + 57 + 58)$	#N/A			#N/A
	Depreciation and Amortization ¹					
60	Transmission	Worksheet P2, Ln. 26	#N/A	TP	0.00%	#N/A
61	General & Intangible	Attachment H (Actuals), Ln. 60	\$0	WS	0.00%	\$0
62	Amortization of Abandoned Plant	Worksheet P8, Ln. 2, Cols. [h] and [l]	\$0			\$0
63	Amortization of Regulatory Assets	Worksheet P7, Ln. 3, Cols. [i] and [m]	\$0			\$0
64	Amortization of Regulatory Liabilities	Worksheet P7, Ln. 4, Cols. [i] and [m]	\$0			\$0
65	Total Depreciation and Amortization	Sum Lns. (60 through 64)	#N/A			#N/A

Formula Rate Template (Projected)
Attachment H (Projected)

Line No.	Description	Reference	Total Company Amount	<u>Network</u> Code	x Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	Taxes Other than Income Taxes					
66	Payroll	Worksheet P9, Ln. 11, Col. [e]	#N/A	WS	0.00%	#N/A
67	Highway and Vehicle	Worksheet P9, Ln. 12, Col. [e]	#N/A	WS	0.00%	#N/A
68	Property	Worksheet P9, Ln. 19, Col. [e]	#DIV/0!	NP	0.00%	#DIV/0!
69	Gross Receipts	Worksheet P9, Ln. 13, Col. [e]	#N/A	NA	0.00%	#N/A
70	Other	Worksheet P9, Ln. 14, Col. [e]	#N/A	GP	0.00%	#N/A
71	Total Taxes Other than Income Taxes	Sum Lns. (66 through 70)	#N/A			#N/A
	Return on Rate Base					
72	Weighted Cost of Long-Term Debt	Attachment H (Actuals), Ln. 71	#DIV/0!			#DIV/0!
73	Weighted Cost of Common Equity	Attachment H (Actuals), Ln. 72	#DIV/0!			#DIV/0!
74	Weighted Average Cost of Capital	Lns. $(72 + 73)$	#DIV/0!			#DIV/0!
75	Return on Equity	Lns. (46 x 73)	#N/A			#N/A
76	Interest Expense	Lns. (46 x 72)	#N/A			#N/A
77	Total Return on Rate Base	Lns. (75 + 76)	#N/A			#N/A
	Income Tax Computations					
78	Composite Income Tax Rate (T)	Worksheet P10, Ln. 8	0.00%			0.00%
79	Composite Income Tax Rate Gross-Up Rate	Ln. 78 / (1.0 - Ln. 78)	0.00%			0.00%
80	Amortization of Excess/Deficient Deferred Income Taxes	Worksheet P6, Ln. 9, Col. [dd] x -1.0				\$0
81	Permanent Differences	Attachment H (Actuals), Ln. 80	#DIV/0!			#DIV/0!
	Income Taxes					
82	Income Tax on Equity Return	Lns. (75 x 79)	#N/A			#N/A
83	Tax Adjustment-Excess/Deficient Deferred Income Taxes	(1.0 + Ln. 79) x Ln. 80	\$0			\$0
84	Tax Adjustment-Permanent Differences	(1.0 + Ln. 79) x Ln. 78 x Ln. 81	#DIV/0!			#DIV/0!
85	Total Income Taxes	Sum Lns. (82 through 84)	#N/A			#N/A
86	Incentive Plant Return and Taxes	Worksheet P11, Ln. 2, Col. [qq]				#DIV/0!
87	Gross Revenue Requirement	Sum Lns. (59, 65, 71, 77, 85, and 86)	#N/A			#N/A

El Paso Electric Company
Attachment H (Projected)

Formula Rate Template (Projected)
Attachment H (Projected)
12 Months Ended December 31, 1902

Line No.	Description	Reference	Total Company Amount	<u>Network .</u> Code	Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$

- Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- ² Cash working capital calculated using the 1/8th O&M methodology.
- Fixed other post-employment benefits (OPEB) expense of (\$3,848,723) as established in Docket No. ER22-282-000. This amount cannot be modified abset a ruling from the Commission. The fixed OPEB expense will be used in lieu of the actual OPEB expense incurred in the year absent FERC approval. The Company reviews internal records and identifies the PBOP expenses to be removed from A&G as shown on Worksheet A16, line 6.
- ⁴ Throughout this Formula Rate Template (Projected), network allocators are sourced from Worksheet P12.
- ⁵ Throughout this Formula Rate Template yellow-shaded cells are sourced from Company manual inputs.

Formula Rate Template (Projected) Network Transmission Load (MW) 12 Months Ended December 31, 1902

Line No.	Month [a]	Historic Network Transmission System Peak Load [b]	Percentage of Maximum Network Transmission Load ¹ [c]	Projected Network Transmission Load ² [d]
1	Reference for Monthly Loads	Worksheet A2, Col. [i]		
2	January	-	#DIV/0!	#DIV/0!
3	February	_	#DIV/0!	#DIV/0!
4	March	-	#DIV/0!	#DIV/0!
5	April	_	#DIV/0!	#DIV/0!
6	May	_	#DIV/0!	#DIV/0!
7	June	_	#DIV/0!	#DIV/0!
8	July	-	#DIV/0!	#DIV/0!
9	August	-	#DIV/0!	#DIV/0!
10	September	-	#DIV/0!	#DIV/0!
11	October	-	#DIV/0!	#DIV/0!
12	November	-	#DIV/0!	#DIV/0!
13	December		#DIV/0!	#DIV/0!
14	12-Month Total			#DIV/0!
15 16	12-Month CP Average (Ln. 14 12-Month CP Average (kW) (I			#DIV/0! #DIV/0!

Notes and Sources:

- Percentages in column [c] equal the peak load for each month (as shown in column [b]) divided by the maximum network transmission load shown in column [b].
- Projected network transmission load for each month equals the monthly percentage listed in column [c] multiplied by the maximum hourly load measured on the Company's system in the year during which this projection is being developed as shown below:

Intermediate Year: 1901
Peak Network Load (MW):

Formula Rate Template (Projected)
Projected Transmission Plant Activity
12 Months Ended December 31, 1902

Line No.	Month [a]	Year [b]	Projected Transmission Plant Additions [c]	% of Additions Network Transmissio n [d]	Projected Transmission Gross Plant Balances ² [e]	Projected Network Transmission Gross Plant Balances ² [f]	Depreciation Rate Selection ³ [g]	Depreciation Rate ³ [h]	Monthly Transmission Depreciation Expense ³ [i]	Projected Transmission Accumulated Depreciation Balances ⁴ [j]	Projected Transmission Net Plant Balances [k]=[e]-[j]
1	December	1900	Worksheet A4, Col. [f],	Lns. 14 and 43	\$0	\$0				\$0	\$0
2	January	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
3	February	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
4	March	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
5	April	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
6	May	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
7	June	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
8	July	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
9	August	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
10	September	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
11	October	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
12	November	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
13	December	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
14	January	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
15	February	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
16	March	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
17	April	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
18	May	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
19	June	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
20	July	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
21	August	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
22	September	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
	October	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
24	November	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
25	December	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
26	1902 Total Depr	eciation Ex	xpense (Sum Lns. (1	4 through 25))				#N/A		
	10001011		alances (Avg Lns. (10.1 1.05	\$0	\$0				#N/A	#N/A

Worksheet P2

Formula Rate Template (Projected) Projected Transmission Plant Activity 12 Months Ended December 31, 1902

				% of		Projected				Projected	
				Additions	Projected	Network			Monthly	Transmission	Projected
			Projected	Network	Transmission	Transmission	Depreciation	1	Transmission	Accumulated	Transmission
Line			Transmission	Transmissio	Gross Plant	Gross Plant	Rate	Depreciation	Depreciation	Depreciation	Net Plant
No.	Month	Year	Plant Additions	n	Balances ²	Balances ²	Selection ³	Rate ³	Expense ³	Balances ⁴	Balances
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]=[e]-[j]

Notes and Sources:

- Unless otherwise stated, source of shaded cells is company input/records. El Paso must input the percentage of projected additions it believes will be recoverable through network transmission rates in Column [d].
- Balances in Column [e] calculated using the end of year gross plant balances shown on Line 1 as well as the projected plant addditions for all subsequent months show in Column [c]. Balances in Column [f] reflect the same computation factoring in the network transmission percentages shown in Column [d].
- In periods in which the Company will use its current FERC approved depreciation rates to depreciate projected transmission plant additions, enter an 'A' in Column [g]. In periods in which El Paso will use new depreciation rates submitted to FERC for approval, enter an 'N' in Column [g] These depreciation rates used to develop projected depreciation expense are shown below:

<u>Selection</u>	<u>Rate</u>	<u>Source</u>
\mathbf{A}	0.0000%	Attachment H (Actuals), Column [c], Lns. (59 / 16) / 12.0
\mathbf{N}	#DIV/0!	Annual Composite Depreciation Rate in New Filed Study / 12.0

The monthly depreciation expense values shown in Column [i] are derived by multiplying the corresponding monthly depreciation rate shown in Column [h] by the average of the gross plant balances for the current and prior months contained in Column [e].

Balances in Column [j] calculated using the end of year accumulated depreciation balances shown on Line 1 as well as the projected depreciation expense for all subsequent months shown in Column [i].

Worksheet P3

Formula Rate Template (Projected) Construction Work in Progress (CWIP) 12 Months Ended December 31, 1902

Lin e	Description ²	FERC Approval	Recovery % Approved ³		Estimated In- Service Date		Jan-1902		BALANCES Mar-1902		May-1902	Jun-1902
No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]
1a .						\$0						
1b .	••			• • •	• • •	\$0						
1c .	••			• • •	• • •	\$0						
• • • •		• • •		• • •	• • •	\$0						
• • • •		• • •		• • •	• • •	\$0						
		• • •		• • •	• • •	\$0						
1zz .		• • •		• • •	• • •	\$0						
2 7	Total Construction Work in Progress (Sum L	ns. (1a throu	ıgh 1zz))			\$0	\$0	\$0	\$0	\$0	\$0	\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of CWIP balances.
- ² The accrual of allowance for funds used during construction (AFUDC) ceases when CWIP is recovered in rate base corresponding to the amount of CWIP included in rate base. Accounting procedures must ensure that there is no duplicate recovery of CWIP and corresponding capitalized AFUDC.
- ³ Percentages greater than 0% listed in column [c] must be accompanied by a corresponding FERC docket number in column [b], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing.
- ⁴ Only network allocator codes listed on Worksheet P12 may be inputed.

Worksheet P3

Formula Rate Template (Projected) Construction Work in Progress (CWIP) 12 Months Ended December 31, 1902

Lin	Description ²	FERC	Recovery %		Estimated In-			BALA	NCES			Average CWIP
LIII e	Description	Approval	Approved ³	Start Date	Service Date	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Average CWII
No.	[a]	[b]	[c]	[d]	[e]	[m]	[n]	[o]	[p]	[q]	[r]	[s]=Avg. ([f] through [r])
1a												\$0
1b		• • •		• • •	• • •							\$0
1c		•••		• • •	•••							\$0
•••		•••		•••	• • •							\$0
•••		•••		•••	• • •							\$0
		•••		•••	•••							\$0
1zz		•••		•••	• • •							\$0
2 T	otal Construction Work in Progress (Sum	Lns. (1a throu	gh 1zz))			\$0	\$0	\$0	\$0	\$0	\$0	\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of CWIP balances.
- ² The accrual of allowance for funds used during construction (AFUDC) ceases when CWIP is recovered in rate base corresponding to the amount of CWIP included in rate base. Accounting procedures must ensure that there is no duplicate recovery of CWIP and corresponding capitalized AFUDC.
- ³ Percentages greater than 0% listed in column [c] must be accompanied by a corresponding FERC docket number in column [b], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing.
- ⁴ Only network allocator codes listed on Worksheet P12 may be inputed.

Worksheet P3 Formula Rate Template (Projected)

Construction Work in Progress (CWIP) 12 Months Ended December 31, 1902

Lin e	Description ²	FERC Approval	Recovery % Approved ³		Estimated In- Service Date		Allocator %	Network Transmission Balance	Network Allocator Justification ⁴
No.	[a]	[b]	[c]	[d]	[e]	[t]	[u]	[v]=[s]x[c]x[u]	[w]
1a .							0.00%	\$0	
1b .	••	• • •		• • •	• • •	• • •	0.00%	\$0	
1c .		•••		•••	•••	• • •	0.00%	\$0	
		• • •		• • •	•••	• • •	0.00%	\$0	
		• • •		• • •	•••	• • •	0.00%	\$0	
		• • •		• • •	•••	• • •	0.00%	\$0	
1zz .	••	• • •		• • •	• • •	• • •	0.00%	\$0	
2	Гotal Construction Work in Progress (Sum L	ns. (1a throu	gh 1zz))					\$0	

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of CWIP balances.
- ² The accrual of allowance for funds used during construction (AFUDC) ceases when CWIP is recovered in rate base corresponding to the amount of CWIP included in rate base. Accounting procedures must ensure that there is no duplicate recovery of CWIP and corresponding capitalized AFUDC.
- Percentages greater than 0% listed in column [c] must be accompanied by a corresponding FERC docket number in column [b], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing.
- ⁴ Only network allocator codes listed on Worksheet P12 may be inputed.

El Paso Electric Company
Formula Rate Template (Projected)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1902

{W0327924.2}

Worksheet P4

Note: Change pink cell back to white when getting ready to file.

Line				Days	in Period ¹			Prorated	
					Days in	Proration	Projected	Projected	Prorated
No.			Days in	Days	Trued-Up	Percentag	Monthly	Monthly	Projected
10.	Description / Month		Month	Prorated	Period	e	Activity ²	Activity	Balances
	[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	$[g] = [e] \times [f]$	[h] = Cumulative([
cc	umulated Deferred Income Taxes (Account 1	No. 190)							
1	Dec-1901 (Worksheet P5, Ln. 3, Col. [q])	1/0/1900							\$
2	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
3	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
4	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
5	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0	#NUM!	#NUM!
6	May-1902	5/31/1900	31	215	#NUM!	#NUM!	\$0	#NUM!	#NUM!
7	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	\$0	#NUM!	#NUM!
8	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0	#NUM!	#NUM!
9	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
10	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0	#NUM!	#NUM!
11	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0	#NUM!	#NUM!
<u>14</u>	Total (Sum Lns. (1 through 13))						\$0	#NUM!	
17 18	Average of Beginning of Year and End of Year Total Account No. 190 - Prorated Balance at I								\$ #NUM!
	T + 1 +								
19	Total Average Account No. 190 Balance (Lns.	(17 + 18))							#NUM!
			nt No. 282	<u> </u>					#NUM!
cc	umulated Deferred Income Taxes - Other Pr	operty (Accour	nt No. 282						
20	umulated Deferred Income Taxes - Other Pr Dec-1902 (Worksheet P5, Ln. 7, Col. [q])	operty (Account		,	#NUM!	#NUM!	\$0	#NUM!	-
20 21	umulated Deferred Income Taxes - Other Pr Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902	operty (Account 1/0/1900 1/31/1900	#NUM!	336	#NUM! #NUM!	#NUM! #NUM!	\$0 \$0	#NUM! #NUM!	#NUM!
20 21 22	umulated Deferred Income Taxes - Other Pr Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902	1/0/1900 1/31/1900 2/28/1900	#NUM! 28	336 308	#NUM!	#NUM!	\$0	#NUM! #NUM! #NUM!	#NUM! #NUM!
20 21 22 23	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900	#NUM! 28 32	336 308 276	#NUM! #NUM!	#NUM! #NUM!	\$0 \$0 \$0	#NUM! #NUM!	#NUM! #NUM! #NUM!
20 21 22 23 24	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900	#NUM! 28 32 30	336 308 276 246	#NUM! #NUM! #NUM!	#NUM! #NUM! #NUM!	\$0 \$0 \$0	#NUM!	#NUM! #NUM! #NUM! #NUM!
20 21 22 23 24 25	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900	#NUM! 28 32	336 308 276	#NUM! #NUM!	#NUM! #NUM!	\$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM!	#NUM! #NUM! #NUM!
20 21 22 23 24 25 26	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900	#NUM! 28 32 30 31	336 308 276 246 215	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM!
20 21 22 23 24 25 26 27	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900	#NUM! 28 32 30 31 30	336 308 276 246 215 185	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
20 21 22 23 24 25 26 27 28	mulated Deferred Income Taxes - Other Production Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900	#NUM! 28 32 30 31 30 31	336 308 276 246 215 185 154	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
20 21 22 23 24 25 26 27 28 29	mulated Deferred Income Taxes - Other Production Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902 Sep-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900	#NUM! 28 32 30 31 30 31 31	336 308 276 246 215 185 154 123	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
20 21 22 23 24 25 26 27 28 29	mulated Deferred Income Taxes - Other Production Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900	#NUM! 28 32 30 31 30 31 31 31	336 308 276 246 215 185 154 123 93	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
220 221 222 223 224 225 226 227 228 229 330 331	mulated Deferred Income Taxes - Other Production Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 Jun-1902 Jul-1902 Aug-1902 Sep-1902 Oct-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900	#NUM! 28 32 30 31 30 31 31 31 30 31	336 308 276 246 215 185 154 123 93 62	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31	mulated Deferred Income Taxes - Other Production Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902 Sep-1902 Oct-1902 Nov-1902	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900 11/30/1900	#NUM! 28 32 30 31 30 31 30 31 30 31 30	336 308 276 246 215 185 154 123 93 62	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31	mulated Deferred Income Taxes - Other Production Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902 Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32))	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900	#NUM! 28 32 30 31 30 31 30 31 30 31 30 31	336 308 276 246 215 185 154 123 93 62	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 Jun-1902 Jun-1902 Jun-1902 Jun-1902 Jun-1902 Jun-1902 Aug-1902 Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900	#NUM! 28 32 30 31 30 31 30 31 30 31 30 31	336 308 276 246 215 185 154 123 93 62	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Jul-1902 Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 7, Col. [q])	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900	#NUM! 28 32 30 31 30 31 30 31 30 31 30 31	336 308 276 246 215 185 154 123 93 62	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902 Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, Comparison of Year Balance (Worksheet P5, Ln. 8, Compar	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 2 to Prorationing on 8, Col. [q]) ool. [cc])	#NUM! 28 32 30 31 30 31 30 31 30 31 30 31	336 308 276 246 215 185 154 123 93 62 32	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Jul-1902 Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 7, Col. [q])	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 2 to Prorationing on 8, Col. [q]) ool. [cc])	#NUM! 28 32 30 31 30 31 30 31 30 31 30 31	336 308 276 246 215 185 154 123 93 62 32	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!
20 21 22 23 24 25 26 27 28 29 30 31 32 33	Dec-1902 (Worksheet P5, Ln. 7, Col. [q]) Jan-1902 Feb-1902 Mar-1902 Apr-1902 May-1902 Jun-1902 Jul-1902 Aug-1902 Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, Comparison of Year Balance (Worksheet P5, Ln. 8, Compar	1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900 5/31/1900 6/30/1900 7/31/1900 8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 2 to Prorationing on 8, Col. [q]) ol. [cc]) r Balances (Ave	#NUM! 28 32 30 31 30 31 30 31 30 31 30 31	336 308 276 246 215 185 154 123 93 62 32 1	#NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM!	#NUM!

				Days	in Period ¹			Prorated	
Line				_	Days in	Proration	Projected	Projected	Prorated
No.			Days in	Days	Trued-Up	Percentag	Monthly	Monthly	Projected
	Description / Month		Month	Prorated	Period	e	Activity ²	Activity	Balances
	[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	$[g] = [e] \times [f]$	[h] = Cumulative([g]
1 00	umulated Defound Income Taxes Other Dr	onouty (A agous	nt No. 202	D)					
39	umulated Deferred Income Taxes - Other Pr Dec-1902 (Worksheet P5, Ln. 11, Col. [q])	1/0/1900	nt No. 283	<u>)</u>					\$0
40	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
41	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
42	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
43	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0	#NUM!	#NUM!
44	May-1902	5/31/1900	31	215	#NUM!	#NUM!	\$0	#NUM!	#NUM!
45	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	\$0	#NUM!	#NUM!
46	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0	#NUM!	#NUM!
47	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
48	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0		#NUM!
49	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0		#NUM!
50	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
51	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0	#NUM!	#NUM!
52	Total (Sum Lns. (39 through 51))						\$0	#NUM!	
	Total Account No. 283 - Balances Not Subject	t to Prorationing							
53	Beginning of Year Balance (Worksheet P5, La	n. 12, Col. [q])							\$0
54	End of Year Balance (Worksheet P5, Ln. 12,	/							\$0
55	Average of Beginning of Year and End of Year	r Balances (Ave	erage Lns.	53 and 54)					\$0
56	Total Account No. 283 - Prorated Balance at I	End of Year (Ln	. 51, Col.	[h])					#NUM!
	T . 1 A	(55 + 56))							//NH N ()
57	Total Average Account No. 283 Balance (Lns.	. (55 + 56))							#NUM!
58	Total Average Projected ADIT for Network	k Transmission	(Lns. (14	+ 33 + 52)))				#NUM!
Exc	ess Deferred Income Taxes (Account No. 254	4)							
59	Dec-1902 (Worksheet P6, Ln. 3, Col. [q])	1/0/1900							\$0
60	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
61	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
62	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
63	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0	#NUM!	#NUM!
64	May-1902	5/31/1900	31	215	#NUM!	#NUM!	\$0	#NUM!	#NUM!
65	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	\$0	#NUM!	#NUM!
66	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0		#NUM!
67	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0		#NUM!
68	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0		#NUM!
69	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0		#NUM!
	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0		#NUM!
71	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0	#NUM!	#NUM!
72	Total (Sum Lns. (59 through 71))						\$0	#NUM!	
	Total Excess Deferred Income Taxes Acct No.	254 - Balances	Not Subje	ect to Prorat	tioning				
73	Beginning of Year Balance (Worksheet P6, Lr	n. 4, Col. [q])	-		_				\$0
74	End of Year Balance (Worksheet P6, Ln. 4, C	- 11							\$0
75	Average of Beginning of Year and End of Year	r Balances (Ave	erage Lns.	73 and 74)					\$0
76	Total Excess Deferred Income Taxes - Prorate	d Balance at En	d of Year	(Ln. 71, Co	ol. [h])				#NUM!
77	Total Average Excess Deferred Income Tax Ba	alance (I no. 175	+ 76))						#NUM!
1 /	Total Average Excess Deferred filcome Tax Ba	alalice (Llis. (73	1 70))						#1 NUIVI !

El Paso Electric Company
Formula Rate Template (Projected) Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1902

Worksheet P4

#NUM!

				Days i	in Period ¹			Prorated	
Lina					Days in	Proration	Projected	Projected	Prorated
Line	;		Days in	Days	Trued-Up	Percentag	Monthly	Monthly	Projected
No.	Description / Month		Month	Prorated	Period	e	Activity ²	Activity	Balances
	[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	$[g] = [e] \times [f]$	[h] = Cumulative([g])
Defi	cient Deferred Income Taxes (Account No. 18	2.3)							
78	Dec-1902 (Worksheet P6, Ln. 7, Col. [q])	1/0/1900							\$0
79	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
80	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
81	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
82	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0	#NUM!	#NUM!
83	May-1902	5/31/1900	31	215	#NUM!	#NUM!	\$0	#NUM!	#NUM!
84	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	\$0	#NUM!	#NUM!
85	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0	#NUM!	#NUM!
86	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
87	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0	#NUM!	#NUM!
88	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0	#NUM!	#NUM!
89	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
90	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0	#NUM!	#NUM!
91	Total (Sum Lns. (78 through 90))						\$0	#NUM!	
	T. 15 (1. 5 (1. 1)	100 0 D 1	N						
0.0	Total Deficient Deferred Income Taxes Acct No		nces Not S	Subject to P	rorationing				Φ.0.
92	Beginning of Year Balance (Worksheet P6, Ln.								\$0
93	End of Year Balance (Worksheet P6, Ln. 8, Col	/	•	100					\$0
94	Average of Beginning of Year and End of Year	Balances (Ave	rage Lns.	92 and 93)					\$0
95	Total Deficient Deferred Income Taxes - Prorate	ed Balance at E	and of Yea	r (Ln. 90, 0	Col. [h])				#NUM!
96	Total Average Deficient Deferred Income Tax B	salance (Lns. (9	94 + 95))						#NUM!

Notes and Sources:

{W0327924.2}

97 Total Average Projected Excess/Deficient Deferred Income Taxes for Network Transmission (Lns. (77 + 96))

- Columns [b] through [e] are automatically populated based on the year inputed on Worksheet A1, line 2.

 See Worksheet P5, lines 3, 7, 11, columns [q] through [cc] for actual monthly ADIT activity. See Worksheet P6, lines 3 and 7, columns [q] through [cc] for actual monthly excess and deficient deferred income tax activity.

Note: Change pink cell back to white when getting ready to file.

Formula Rate Template (Projected)
Accumulated Deferred Income Taxes (ADIT) Balances
12 Months Ended December 31, 1902

	Description	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	<u>1 otal Compa</u> May-1902	Jun-1902	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-190
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[1]	[m]	[n]
umulated Deferre	d Income Taxes (Account No. 190) ¹													
•••														
	o. 190 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Account No	o. 190 - Balances Subject to Prorationing o. 190 - Balances Not Subject to Prorationing d Income Taxes - Other Property (Account No. 282)	\$0	\$0 \$0	\$0 \$0		\$0 \$0								
	a medice ranes other respectly (recount rior 202)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		ሰ ለ						ΨΟ	φυ	ΨΟ				
		\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
		\$0 \$0	\$0 \$0 \$0	\$0	\$0 \$0	\$0	\$0 \$0 \$0			\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	
			\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	
		\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
		\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	
		\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	
•••	Jo. 282 (Sum Lns. 5a through 5zz)	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	
	To. 282 (Sum Lns. 5a through 5zz)	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account No	o. 282 - Balances Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account No		\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing d Income Taxes - Other (Account No. 283)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notal Account No	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notes Total	2. 282 - Balances Subject to Prorationing 2. 282 - Balances Not Subject to Prorationing 2. 283 - Other (Account No. 283) 2. 283 (Sum Lns. 9a through 9zz) 2. 283 - Balances Subject to Prorationing	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												
Total Account Notes Total	o. 282 - Balances Subject to Prorationing o. 282 - Balances Not Subject to Prorationing d Income Taxes - Other (Account No. 283) To. 283 (Sum Lns. 9a through 9zz)	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$												

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz, 5a through 5zz and 9a through 9zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of ADIT items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 11, and 12 will populate automatically based on the inputs to column [dd]. Inputs only needed for ADIT items with non-zero allocations to network transmission rates.
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.

Worksheet P5

Formula Rate Template (Projected)
Accumulated Deferred Income Taxes (ADIT) Balances
12 Months Ended December 31, 1902

Line		Network Al								nsmission End-of-M				
No.	Description [a]	Code [o]	% [p]	Dec-1901 $[q] = [b] \times [p]$	Jan-1902 $[r] = [c] x [p]$	Feb-1902 $[s] = [d] x [p]$	Mar-1902 $[t] = [e] \times [p]$	Apr-1902 $[u] = [f] x [p]$	May-1902 $[v] = [g] x [p]$	Jun-1902 $[w] = [h] x [p]$	Jul-1902 [x] = [i] x [p]	Aug-1902 $[y] = [j] x [p]$	$Sep-1902$ $[z] = [k] \times [p]$	Oct-1902 $[aa] = [1] \times [p]$
Accumuls	ated Deferred Income Taxes (Account No. 190) ¹	[,]	LPJ	[4] [4] [6]	[-] [-][[-]	[0] [0] [1]	[-] [-][]	[4] [2] [8]	[,] [8][L]	[] [][b]	[] [-] [F]	[1] [1] [1]	[-] [-] [1]	[] [-] [-]
1a	accu Deferred income Taxes (recount 100, 170)	(0.00%	\$0	\$0	\$0	\$0	\$0			\$0		\$0	\$(
1b 1c		<mark> </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0	\$(\$(
1d		(0.00%	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$(
le 1f			0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0				\$0 \$0		\$0 \$0	\$(\$(
1g		(0.00%	\$0	\$0	\$0	\$0	\$0	\$() \$0	\$0	\$0	\$0	\$
1h 1i		<mark> </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0	\$ \$
1 <u>j</u>		(0.00%	\$0	\$0	\$0	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$
1k 11		<mark> </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0	\$ \$
1m		(0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
1n 10			0.00%	\$0 \$0	\$0 \$0	\$0 	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0	\$ \$
1p		(0.00%	\$0	\$0	\$0	\$0	\$0	\$() \$0	\$0	\$0	\$0	\$
lq 1r		<mark> </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0			\$0 \$0		\$0 \$0	\$ \$
1s		(0.00%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$
1t 111		<mark> </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$0) \$0	\$0 \$0	\$0	\$0 \$0	\$ \$
1v			0.00%	\$0	\$0	\$0	\$0	\$0	\$0) \$0	\$0	\$0	\$0	\$
1w 1x		· · · · · <mark>· · · · · · · · · · · · · · </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0	\$() \$0	\$0 \$0	\$0	\$0 \$0	<u>\$</u> \$
1y		 <mark> </mark>	0.00%	\$0 \$0	\$0		\$0 \$0				\$0		\$0 \$0	\$
1zz			0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0				\$0 \$0		\$0 \$0	\$ \$
	tal Account No. 190 (Sum Lns. 1a through 1zz)		0.0070	\$0	\$0 \$0		\$0 \$0				\$0 \$0		\$0 \$0	
Accumula 5a	ated Deferred Income Taxes - Other Property (Account No. 282) ¹		0.00%	\$0	\$0	\$0	\$0	\$0	\$() \$0	\$0	\$0	\$0	\$
5a 5b			0.00%	\$0	\$0	\$0 \$0	\$0	\$0	\$0		\$0 \$0	\$0	\$0 \$0	\$
5c 5d			0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		\$(\$0 \$0	\$0	\$0 \$0	\$ \$
5e		(0.00%	\$0	\$0	\$0	\$0	\$0	\$(\$0	\$0	\$0	\$0	\$
5f		 <mark> </mark>	0.00%	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0) \$0) \$0	\$0 \$0		\$0 \$0	\$
5h		(0.00%	\$0	\$0	\$0	\$0	\$0	\$0			Ψυ	Ψ0	\$
5zz			0.00%	\$0	\$0	ተለ	ሰ ለ				\$0	\$0	\$0	\$
	tal Account No. 282 (Sum Lns. 5a through 5zz)	'	1 (1(1)%			\$0 \$0	\$0 \$0		\$0	\$0	\$0	\$0 \$0	\$0 \$0	\$ \$
	6 /	•	0.00%	\$0 \$0		\$0		\$0	\$0 \$0) \$0) \$0	\$0	\$0 \$0 \$0	\$0 \$0	\$ \$ \$
	al Account No. 282 - Balances Subject to Prorationing	,	0.00%	\$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0	\$(\$(\$(\$(\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$(\$(\$(\$(
8 Tota				\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0	\$0 \$0 \$0	\$(\$(\$(\$(\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$
8 Tota Accumula 9a	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00%	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0	\$(\$(\$(\$(\$(\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$
8 Tota Accumula 9a 9b 9c	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing	(\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0	\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$
Accumula 9a 9b 9c 9d	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$(\$(\$) \$(\$) \$(\$) \$(\$)
8 Tota Accumula 9a 9b 9c	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$
Accumula 9a 9b 9c 9d 9e	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$
Accumula 9a 9b 9c 9d 9e 9f	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$(\$(\$) \$(\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Accumula 9a 9b 9c 9d 9e 9f 9g 9h 9i 9j	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$
Accumula 9a 9b 9c 9d 9e 9f 9g 9h 9i 9j	ral Account No. 282 - Balances Subject to Prorationing ral Account No. 282 - Balances Not Subject to Prorationing		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
8 Tota Accumula 9a 9b 9c 9d 9e 9f 9g 9h 9i 9j 9k 9zz	al Account No. 282 - Balances Subject to Prorationing al Account No. 282 - Balances Not Subject to Prorationing ated Deferred Income Taxes - Other (Account No. 283) ¹		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$
8 Tota Accumula 9a 9b 9c 9d 9e 9f 9g 9h 9i 9j 9k 10 Tota	tal Account No. 282 - Balances Subject to Prorationing ated Deferred Income Taxes - Other (Account No. 283) tal Account No. 283 (Sum Lns. 9a through 9zz)		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$(\$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$(\$) \$(\$ \$(\$) \$(\$ \$(\$) \$(\$ \$(\$ \$(\$ \$(\$ \$(\$ \$(\$ \$(\$ \$(\$) \$(\$ \$(\$ \$(\$) \$(\$ \$(\$) \$(\$ \$(\$) \$(\$ \$(\$) \$(\$ \$(\$) \$(\$ \$(\$) \$(\$) \$(\$ \$(\$) \$(\$) \$(\$) \$(\$ \$(\$) \$(\$) \$(\$ \$(\$) \$(\$ \$ \$(\$) \$(\$ \$ \$ \$
8 Tota Accumula 9a 9b 9c 9d 9e 9f 9g 9h 9i 9j 9k 10 Tota	al Account No. 282 - Balances Subject to Prorationing al Account No. 282 - Balances Not Subject to Prorationing ated Deferred Income Taxes - Other (Account No. 283) ¹		0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00% 0.00%	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$(\$(\$(\$) \$(\$) \$(

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz, 5a through 5zz and 9a through 9zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of ADIT items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 11, and 12 will populate automatically based on the inputs to column [dd]. Inputs only needed for ADIT items with non-zero allocations to network transmission rates.
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.

El Paso Electric Company Formula Rate Template (Projected)
Accumulated Deferred Income Taxes (ADIT) Balances 12 Months Ended December 31, 1902

Line Nov-1902 Dec-1902 Prorated?² Network Allocator Justification³ Description No. [bb] = [m] x [p] [cc] = [n] x [p] [dd]Accumulated Deferred Income Taxes (Account No. 190)¹ **\$0** 3 Total Account No. 190 - Balances Subject to Prorationing 4 Total Account No. 190 - Balances Not Subject to Prorationing \$0 \$0 6 Total Account No. 282 (Sum Lns. 5a through 5zz) 7 Total Account No. 282 - Balances Subject to Prorationing \$0 \$0 8 Total Account No. 282 - Balances Not Subject to Prorationing \$0 \$0 10 Total Account No. 283 (Sum Lns. 9a through 9zz) 11 Total Account No. 283 - Balances Subject to Prorationing \$0 12 Total Account No. 283 - Balances Not Subject to Prorationing \$0 Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz, 5a through 5zz and 9a through 9zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of ² Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 11, and 12 will populate automatically based on the inputs to column [dd]. Inputs only needed for ADIT items with non-zero allocations to network transmission rates. Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.

Worksheet P5

2 Total Account No. 190 (Sum Lns. 1a through 1zz) Accumulated Deferred Income Taxes - Other Property (Account No. 282) Accumulated Deferred Income Taxes - Other (Account No. 283)¹ 13 Total ADIT (Lns. 2 + 6 + 10) **Notes and Sources:**

{W0327924.2 }

Formula Rate Template (Projected) Excess and Deficient Deferred Income Taxes 12 Months Ended December 31, 1902

Line				<u>Total</u>	Company End-	of-Month Balanc	<u>es</u> ^{1 4}	
No.	Description	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902
110.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]
Exce	ess Deferred Income Taxes (Account No. 254)							
1a		\$0						
1b		\$0						
1c		\$0						
1d		\$0						
1e 1f		\$0 \$0						
11		\$0 \$0						
1zz		\$0 \$0						
2		\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Defi	cient Deferred Income Taxes (Account No. 182.3)							
5a	belong belong the means (necount 100 10210)							
5b								
5c								
5d								
5zz								
6_	Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
·		Ψ.	4.0	40	40	4.0	40	40
8	Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
11	Total Energy and Deference Deferred meeting Tunes from Subject to Trotalloring	ΨΟ	\$0	\$0	ΨΟ	ΨΟ	ΨΘ	ΨΟ

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- ² Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions. Excess and deficient deferred income tax balances exclude income tax gross-ups
- recorded to accounts 182.3 and 254.

Formula Rate Template (Projected) Excess and Deficient Deferred Income Taxes 12 Months Ended December 31, 1902

T :		Total Company End-of-Month Balances							Network	Allocator
Line No.	Description	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902		Code	%
NO.	[a]	[i]	[j]	[k]	[1]	[m]	[n]	[n1]	[o]	[p]
Exces	ss Deferred Income Taxes (Account No. 254)									
1a										0.00%
1b										0.00%
1c										0.00%
1d										0.00%
1e										0.00%
1f										0.00%
1zz										0.00%
	Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.0070
	(0.4	4.0	4.0	40	40	40	40	4.0		
3	Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
4	Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	ient Deferred Income Taxes (Account No. 182.3)									0.000/
5a										0.00%
5b 5c										0.00%
5d										0.00%
5zz										0.00%
	Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		0.0070
	· · · · · · · · · · · · · · · · · · ·									
7	Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
8	Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	Total Evenes and Deficient Deformed Income Towas (Ling 2 + 6)	\$0	<u>\$0</u>	\$0	\$0	\$0	ΦΩ.	CO		
	Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	50	20	\$0	50	20	\$0	\$0		
10	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0		

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- ² Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions. Excess and deficient deferred income tax balances exclude income tax gross-ups
- recorded to accounts 182.3 and 254.

Formula Rate Template (Projected) Excess and Deficient Deferred Income Taxes 12 Months Ended December 31, 1902

т :				Network Trans	mission End-of-N	Month Balances		
Line No.	Description	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902
110.	[a]	$[q] = [b] \times [p]$	$[r] = [c] \times [p]$	[s] = [d] x [p]	[t] = [e] x [p]	$[u] = [f] \times [p]$	[v] = [g] x [p]	[w] = [h] x [p]
Exce	ss Deferred Income Taxes (Account No. 254)							
1a		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1e		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1f		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1zz		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0_
3	Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Defic	cient Deferred Income Taxes (Account No. 182.3)							
5a	(**************************************	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5d		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5zz		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6	Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
,	Deficient Deferred income Taxes Subject to Trotationing	ΨΟ	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
8	Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0 \$0	\$0	\$0	\$0	\$0	\$0
9	Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0 \$0	\$0	\$0	\$0 \$0	\$0 \$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- ² Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions. Excess and deficient deferred income tax balances exclude income tax gross-ups
- recorded to accounts 182.3 and 254.

Formula Rate Template (Projected)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1902

т :			Netwo	rk Transmission	End-of-Month B	<u>alances</u>		Annual
Line No.	Decemption	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Amortization
NO.	[a]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [1] x [p]	[bb] = [m] x [p]	$[cc] = [n] \times [p]$	[dd] = [cc] - [q]
Exce	ess Deferred Income Taxes (Account No. 254)							
1a 1b		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1c		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1d		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1e		\$0	\$0	\$0	\$0	\$0	\$0	\$0
1f		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Excess Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Excess Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Defi	cient Deferred Income Taxes (Account No. 182.3)							
5a		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5b		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5c		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5d		\$0	\$0	\$0	\$0	\$0	\$0	\$0
5zz		\$0	\$0	\$0	\$0	\$0	\$0	\$0
6_	Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7	Deficient Deferred Income Taxes Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	, e	\$0	\$0	\$0	\$0	\$0	\$0	
8	Deficient Deferred Income Taxes Not Subject to Prorationing	\$0	\$0	\$0	\$0	\$0	\$0	\$0
9	Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10	Total France and Deficient Deficient Deficient Association	40	ФО.	¢0	¢ο	ФО.	ΦΩ.	0.0
10 11	Total Excess and Deficient Deferred Income Taxes Subject to Prorationing Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0	\$0 \$0
		4 0	Ψ 0	Ψ σ	4 0	40	Ψ Ψ	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.
- Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

El Paso Electric Company

Worksheet P6

Formula Rate Template (Projected)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1902

Line No.	Description [a]	Prorated? ² [ee]	Protected or Unprotected? [ff]	Amortization Period / Method	lology	Network Allocat [hł	1 ³		
Excess Deferred Income Tax	xes (Account No. 254)								
1a									
1b									
1c									
1d									
1e									
1f								 	

2 Total Excess Deferred Income Taxes Acct No. 254 (Sum Lns. 1a through 1zz)

- 3 Excess Deferred Income Taxes Subject to Prorationing
- 4 Excess Deferred Income Taxes Not Subject to Prorationing

Deficient Deferred Income Taxes (Account No. 182.3) 5a 5b 5c 5d 5zz

- 6 Total Deficient Deferred Income Taxes Acct No. 182.3 (Sum Lns. 5a through 5zz)
- 7 Deficient Deferred Income Taxes Subject to Prorationing
- 8 Deficient Deferred Income Taxes Not Subject to Prorationing
- 9 Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)
- 10 Total Excess and Deficient Deferred Income Taxes Subject to Prorationing
- 11 Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing

Notes and Sources:

1zz ...

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz and 5a through 5zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excess and deficient deferred income tax items.
- Enter 'Yes' or 'No.' Only plant-related ADIT balances are subject to prorationing. Values on lines 3, 4, 7, 8, 10, and 11 will populate automatically based on the inputs to column [ee].
- Only network allocator codes listed on Worksheet P12 may be inputed. Only deferred taxes related to rate base, construction, or other costs and revenues affecting jurisdictional cost-of-service may be included as rate base reductions/additions.
- Excess and deficient deferred income tax balances exclude income tax gross-ups recorded to accounts 182.3 and 254.

Formula Rate Template (Projected) Regulatory Assets and Liabilities 12 Months Ended December 31, 1902

Lin e	Type ²	Description	FERC Account No.	FERC Approval Docket	Amount ³	Recovery Period (Months)
No.	[a]	[b]	[c]	[d]	[e]	[f]
1a	Asset	•••	•••	•••		
1b	Liability	•••	• • •	• • •		
1c	Asset		• • •	• • •		
• • •	•••	•••	•••	• • •		
• • •	•••		•••	•••		
• • •	• • •			•••		
1zz	•••					
2	Total Reg	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))			\$0	
3	Total Reg	llatory Assets			\$0	
4	Total Reg	llatory Liabilities			\$0	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)
Regulatory Assets and Liabilities
12 Months Ended December 31, 1902

Lin e	Type ²	Description	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery ⁴	Networ Code	k Allocator %	Network Transmission Amortization Expense
No.	[a]	[b]	[g]=[e]/[f]	[h]=If [n]/[g] <12, [n]/[g]. Otherwise, 12	[i]=[g]x[h]	[j]	[k]	[1]	[m]=[i]x[j]x[l]
1a <i>A</i>	Asset		\$0	0	\$0			0.00%	\$0
1b L	Liability		\$0	0	\$0		•••	0.00%	\$0
1c A	Asset		\$0	0	\$0			0.00%	\$0
	• •		\$0	0	\$0		•••	0.00%	\$0
	• •		\$0	0	\$0		•••	0.00%	\$0
	• •	•••	\$0	0	\$0		•••	0.00%	\$0
1zz .	• •		\$0	0	\$0			0.00%	\$0
2 T	otal Reg	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))	\$0		\$0				\$0
3 T	otal Regu	latory Assets	\$0		\$0				\$0
4 T	Total Regu	latory Liabilities	\$0		\$0				\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected) Regulatory Assets and Liabilities 12 Months Ended December 31, 1902

<u> </u>	_ 2	.			UNAMO	RTIZED BA	LANCES		
Lin e	Type ²	Description	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902
No.	[a]	[b]	[n]	[o]	[p]	[q]	[r]	[s]	[t]
1a .	Asset	•••	\$0						
1b	Liability		\$0						
1c	Asset		\$0						
• • •	• • •		\$0						
• • •	• • •		\$0						
• • •	• • •		\$0						
1zz			\$0						
2	Total Regi	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Total Regu	latory Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Regu	latory Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)
Regulatory Assets and Liabilities
12 Months Ended December 31, 1902

	— 2	D		<u>UN</u>	NAMORTIZE	ED BALANC	EES		13-Month Avg.
Lin e	Type ²	Description	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Unamortized Balance
No.	[a]	[b]	[u]	[v]	[w]	[x]	[y]	[z]	[aa]=Avg. ([n] through [z])
1a .	Asset								\$0
1b]	Liability								\$0
1c /	Asset								\$0
• • •	• •								\$0
• • •									\$0
• • •									\$0
1zz									\$0
2	Total Reg	ulatory Assets and Liabilities (Sum Lns. (1a through 1zz))	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	Гotal Regu	latory Assets	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4	Total Regu	latory Liabilities	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)
Regulatory Assets and Liabilities
12 Months Ended December 31, 1902

Lin e	Type ²	Description	% Approved for Rate Base Treatment ⁵	Network Transmission Unamortized Balance	Network Allocator Justification ⁶
No.	[a]	[b]	[bb]	[cc]=[aa]x[l]x[bb]	[dd]
1a	Asset			\$0	
1b	Liability	•••		\$0	•••
1c	Asset	•••		\$0	•••
	• • •	•••		\$0	•••
	• • •	•••		\$0	•••
	• • •	•••		\$0	•••
1zz	•••	•••		\$0	•••
2	Total Reg	gulatory Assets and Liabilities (Sum Lns. (1a through 1zz))		\$0	
3	Total Reg	ulatory Assets		\$0	
4	Total Reg	ulatory Liabilities		\$0	

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of regulatory assets and liabilities.
- Must be listed as either 'Asset' or 'Liability'. Lines 3 and 4 populate automatically based on these labels.
- ³ Total amount of regulatory asset/liability should be listed.
- ⁴ Percentages greater than 0% listed in column [j] must be accompanied by a corresponding FERC docket number in column [d], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must
- Percentages greater than 0% listed in column [bb] must be accompanied by a corresponding FERC docket number in column [d], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the regulatory asset/liability was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [d].
- ⁶ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected) Abandoned Plant

12 Months Ended December 31, 1902

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months)	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery ³	Networ Code	k Allocator %	Network Transmission Amortization Expense
e No.	[a]	[b]	[c]	[d]	[e]	[f]=[d]/[e]	[g]=If [m]/[f] <12, [m]/[f]. Otherwise, 12	[h]=[f]x[g]	[i]	[j]	[k]	[l]=[h]x[i]x[k]
1a						\$0	0	\$0			0.00%	\$0
1b		• • •				\$0	0	\$0		• • •	0.00%	\$0
1c		• • •	• • •			\$0	0	\$0		• • •	0.00%	\$0
• • • • • •		• • •	• • •			\$0	0	\$0		• • •	0.00%	\$0
•••		• • •	• • •			\$0	0	\$0		• • •	0.00%	\$0
		• • •	•••			\$0	0	\$0		• • •	0.00%	\$0
1zz		• • •	• • •			\$0	0	\$0		• • •	0.00%	\$0
2 To	otal Abandoned Plant (Sum	Lns. (1a through	1zz))	\$0		\$0		\$0		•		\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)

Abandoned Plant

12 Months Ended December 31, 1902

· .	Dennintien	escription FERC FERC Approval		^											
Lin e	Description	Account No.	Docket	Amount	(Months)	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902	Jul-1902	Aug-1902	
No.	[a]	[b]	[c]	[d]	[e]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	
1a			•••			\$0									
1b		•••	•••			\$0									
1c		• • •	• • •			\$0									
		•••	• • •			\$0									
		•••	• • •			\$0									
		•••	• • •			\$0									
1zz		• • •	• • •			\$0									
2 Tota	l Abandoned Plant (Sun	n Lns. (1a through	1zz))	\$0		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected) Abandoned Plant

12 Months Ended December 31, 1902

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months)	<u>UN</u> Sep-1902	NAMORTIZI Oct-1902	ED BALANC Nov-1902	ES Dec-1902	13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment ⁴	Network Transmission Unamortized Balance
e No.	[a]	[b]	[c]	[d]	[e]	[v]	[w]	[x]	[y]	[z]=Avg. ([m] through [y])	[aa]	[bb]=[z]x[aa]x[k]
1a	•••									\$0		\$0
1b	•••	• • •	• • •							\$0		\$0
1c		• • •	• • •							\$0		\$0
• • •		• • •	• • •							\$0		\$0
• • •		• • •	• • •							\$0		\$0
•••		• • •	• • •							\$0		\$0
1zz		• • •	•••							\$0		\$0
2	Total Abandoned Plant (Sum L	ns. (1a through	h 1zz))	\$0	1	\$0	\$0	\$0	\$0	\$0		\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)

Abandoned Plant

12 Months Ended December 31, 1902

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months)	Network Allocator Justification ⁵
e No.	[a]	[b]	[c]	[d]	[e]	[cc]
1a			•••			
1b		•••	•••			•••
1c		• • •	• • •			• • •
•••		•••	•••			•••
• • • • • •		• • •	• • •			• • •
• • • • •		***				•••
1zz		•••	• • •			• • •
2 Tota	al Abandoned Plant (Sum 1	Lns. (1a through	1zz))	\$0		

Worksheet P8

Notes and Sources:

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of abandoned plant.
- ² Total amount of abandoned plant should be listed.
- Percentages greater than 0% listed in column [i] must be accompanied by a corresponding FERC docket number in column [c], where recovery was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. The associated recovery period resulting from the Commission direction or approval must be listed in column [e].
- Percentages greater than 0% listed in column [aa] must be accompanied by a corresponding FERC docket number in column [c], where rate base treatment was specifically directed or approved by the Commission pursuant to a §205, §206, or §219 filing. To the extent that rate base inclusion for the abandoned plant was approved in a separate docket than the docket in which the rate recovery (through amortization) was approved, list both dockets in column [c].
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

{W0327924.2 }

Formula Rate Template (Projected)

Projected Expenses

Line No.	L)escrintion	Reference	Actual Costs	Charge Factor ¹	Projected Costs
110.	[a]	[b]	[c]	[d]	[e]
1	Net Plant in Service	Attachment H (Actuals), Ln. 29, Col. [c]	\$0		#N/A
	<u>O&M</u>				
2	Transmission O&M Expenses	Attachment H (Actuals), Ln. 46, Col. [c]	\$0	#DIV/0!	#N/A
3	Account Nos. 561.1-561.8 (Load Dispatch)	Attachment H (Actuals), Ln. 47, Col. [c]	\$0	#DIV/0!	#N/A
4	Account No. 565 (Transmission of Electricity by Others)	Attachment H (Actuals), Ln. 48, Col. [c]	\$0	#DIV/0!	#N/A
	$\underline{\mathbf{A\&G}}$				
5	A&G (Excluding Property Insurance and Regulatory Commission Expen		\$0	#DIV/0!	#N/A
6	Non-Recoverable A&G	Attachment H (Actuals), Ln. 51, Col. [c]	\$0	#DIV/0!	#N/A
7	Property Insurance	Attachment H (Actuals), Ln. 52, Col. [c]	\$0	#DIV/0!	#N/A
8	Transmission-Related Regulatory Commission Expense	Attachment H (Actuals), Ln. 53, Col. [f]	\$0	#DIV/0!	#N/A
9	Amortization of Transmission Rate Case Expense	Projected FERC. Rate Case Expenses Amortized Over 3 Years			\$0
10	Actual OPEB Expense	Attachment H (Actuals), Ln. 54, Col. [c]	\$0	#DIV/0!	#N/A
	Taxes Other than Income Taxes				
11	Payroll Taxes	Attachment H (Actuals), Ln. 65, Col. [c]	\$0	#DIV/0!	#N/A
12	Highway and Vehicle Taxes	Attachment H (Actuals), Ln. 66, Col. [c]	\$0	#DIV/0!	#N/A
13	Gross Receipts Taxes	Attachment H (Actuals), Ln. 68, Col. [c]	\$0	#DIV/0!	#N/A
14	Other Taxes (Non-Income)	Attachment H (Actuals), Ln. 69, Col. [c]	\$0	#DIV/0!	#N/A
	Load Dispatch Expenses				
15	Scheduling, System Control and Dispatch Services (561.4)	Worksheet A1, Ln. 51	\$0	#DIV/0!	#N/A
16	Reliability, Planning and Standards Development (561.5)	Worksheet A1, Ln. 52	\$0	#DIV/0!	#N/A
17	Transmission Service Studies (561.6)	Worksheet A1, Ln. 53	\$0	#DIV/0!	#N/A
18	Generation Interconnection Studies (561.7)	Worksheet A1, Ln. 54	\$0	#DIV/0!	#N/A
17	Reliability, Planning and Standards Development Services (561.8)	Worksheet A1, Ln. 55	\$0	#DIV/0!	#N/A
18	Net Plant in Service for Year Prior to Actual True-Up Year (1899)	FERC Form No. 1, Page 200, Col. (b), Ln. 3 less Ln. 14			
4.0	Property Taxes		* •	WD-47.10.	//DTT // 0 ·
19	Property Taxes	Attachment H (Actuals), Ln. 67, Col. [c]	\$0	#DIV/0!	#DIV/0!

Worksheet P9

Formula Rate Template (Projected) Projected Expenses

12 Months Ended December 31, 1902

Line No.	Description	Reference	Actual Costs	Charge Factor ¹	Projected Costs
	[a]	[b]	[c]	[d]	[e]

Notes and Sources:

The charge factor is calculated by dividing the individual O&M and A&G expenses on lines 2 through 17 (column [c]) by the actual net plant in service found on line 1. This charge factor is only used if the percentage change between projected and actual net plant (as shown on line 1) is less than 2.5%. In which case, the charge factors listed in Column [d] are multiplied by the projected net plant on line 1 to respective projected expenses. If the percentage change in net plant is greater than 2.5%, then each projected expense item will be calculated by increasing the corresponding actual expense item by 2.5%. If the percentage change is less than 0%, then each projected expense item will be calculated the same as corresponding actual expense.

% Change in Net Plant from Actual to Projected	Ln. 1, Cols. ([e] - [c]) / Col. [c]	#N/A
Maximum Percentage Change	Fixed 2.5%	2.5%
Minimum Percentage Change	Fixed 0%	0.0%
Use Calculated Charge Factors? Use Maximum or Minimum Percentage Change?	"Yes" if % change is between 0% and 2.5%, otherwise "No" "Max" if % change is > 2.5 %, "Min" if % change is < 0 %	#N/A #N/A

Property tax expenses relate to plant balances as of December 31, 2 Years prior to the expense period. Projected property taxes in Column [e] are calculated by multiplying the charge factor in Column [d] by the actual net plant in service balance shown on line 1. Property taxes charge factor calculated by dividing the actual property expense shown on line 19 by the net plant in service for the year prior to actual true-up year as shown on line 18.

El Paso Electric Company Formula Rate Template (Projected) Corporate Income Tax Rates

12 Months Ended December 31, 1902

Line No.	Description [a]	Source [b]	Federal [c]	New Mexico [d]	Arizona [e]	Texas [f]	Total [g]
1 Corpo	orate Income Tax Rate						
2 State	Deduction for Federal Income Tax Purposes	-1.0 x Sum (Ln. 4, Cols. [d], [e], and [f]) x Ln. 1, Col. [c]	0.00%	6			
3 State	Apportionment Factor for Taxable Income/Losses	Company Input/Records					
4 Effec	etive Rates ¹	Lns. (1 x 3)	0.00%	6 0.00%	0.00%	0.00%	0.00%
5 Blend	ded State Income Tax Rate (SIT)	Ln. 4, Col. [g] less Ln. 4, Col. [c]					0.00%
6 Feder	ral Income Tax Rate (FIT)	Lns. (4 - 5)					0.00%
7 Perce	ent of Federal Income Deductible for State Tax Purposes (p)	Company Input/Records					
8 Comp	posite Income Tax Rate (T)	(Ln. 6 x (1.0 - Ln. 5) + Ln. 5 x (1.0 - Ln. 6 x Ln. 7)) / (1.0 - Lns. (5 x 6 x 7))					0.00%
Notes and S	Saurces						

Federal effective rate (column [c]) equals the sum on lines 1 and 2. Total effective rate equals the sum of line 4, columns [c] through [f].

Formula Rate Template (Projected)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

Lin	Project Name ²	FERC Approval	ROE Incentive	Equity	Weighted ROE	% Approved for Rate Base	Network	Allocator		<u>GR</u>	ROSS PLAN	T IN SERVI	<u>CE</u>	
e	1 Toject Ivallie	Docket ²	Approved ²	Ratio ³	Incentive	Treatment	Code	%	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902
No.	[a]	[b]	[c]	[d]	[e]=[c]x[d]	[f]	[g]	[h]	[i]	[i]	[k]	[1]	[m]	[n]
1a				#DIV/0!	#DIV/0!			0.00%	\$0					
1b		• • •		#DIV/0!	#DIV/0!		• • •	0.00%	\$0					
1c		• • •		#DIV/0!	#DIV/0!			0.00%	\$0					
		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
1zz		•••		#DIV/0!	#DIV/0!			0.00%	\$0					
2 Total Incentiv	ve Return Return and Taxes (Sum Lns. 1a thr	ough 1zz)						·	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 79.
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

T :	D : (N 2	FERC Approval	ROE Incentive			GROSS 1	PLANT IN S	ERVICE			ACCU	MULATED	DEPRECIA	TION
Lin e	Project Name ²	Docket ²	Approved ²	Jun-1902	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Dec-1901	Jan-1902	Feb-1902	Mar-1902
No.	[a]	[b]	[c]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]
1a											\$0			
1b		• • •									\$0			
1c		• • •									\$0			
											\$0			
											\$0			
		• • •									\$0			
1zz											\$0			
2 Total Incentiv	ve Return Return and Taxes (Sum Lns. 1a through 1	(zz)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 79.
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Worksheet P11

Formula Rate Template (Projected)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

т :	D :	FERC Approval	ROE Incentive				ACCUMUL	ATED DEPI	RECIATION	I			13-Month Avg.
Lın e	Project Name ²	Docket ²	Approved ²		May-1902	Jun-1902	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Gross Plant
No.	[a]	[b]	[c]	[z]	[aa]	[bb]	[cc]	[dd]	[ee]	[ff]	[gg]	[hh]	[ii]=Avg.([i]-[u])
1a													\$0
1b	•••	• • •											\$0
1c													\$0
													\$0
													\$0
													\$0
1zz													\$0
2	Total Incentive Return Return and Taxes (Sum Lns. 1a through 1z	z)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 79.
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Worksheet P11

Formula Rate Template (Projected)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

Lin e	Project Name ²	FERC Approva	ROE Incentive Approved ²	Accum. Depreciation	Network Transmission Gross Plant	Network Transmission Accum. Depreciation	Network Transmission Net Plant	Incentive Return	Composite Income Tax Rate Gross-Up Rate	Incentive Taxes
No.	[a]	[b]	[c]	[jj]=Avg.([v]- [hh])	[kk]=[h]x[ii]	[ll]=[h]x[jj]	[mm]=[kk]-[ll]	[nn] = [e]x[f]x[h]x[mm]	[00]	[pp]=[nn]x[oo]
1a .				\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
1b .	••	• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
1c .		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
	••	• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
		• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
1zz <mark>.</mark>	••	• • •		\$0	\$0	\$0	\$0	#DIV/0!	0.00%	#DIV/0!
2	Total Incentive Return Return and Taxes (Sum Lns. 1a through 1za	z)		\$0	\$0	\$0	\$0	#DIV/0!		#DIV/0!

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authorization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 79.
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)

Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

Lin e	Project Name ²	FERC Approval Docket ²	ROE Incentive Approved ²	Incentive Return and Taxes	Network Allocator Justification ⁵
No.	[a]	[b]	[c]	[qq]=[nn]+[pp]	[rr]
1a				#DIV/0!	
1b	••			#DIV/0!	•••
1c	••	• • •		#DIV/0!	•••
	••	• • •		#DIV/0!	
		•••		#DIV/0!	
		•••		#DIV/0!	
1zz		• • •		#DIV/0!	
2 T	otal Incentive Return Return and Taxes (Sum Lns. 1a through 1z	zz)		#DIV/0!	

Worksheet P11

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of incentive plant return and income taxes.
- ² All project-specific incentive ROE requires Commission authorization. No amounts may be included on this worksheet absent Commission authortization. The Commission docket in which incentive ROE treatment was granted must be listed.
- ³ Source: Worksheet A18, line 16, column [f].
- ⁴ Source: Attachment H (Actuals), line 79.
- ⁵ Only network allocator codes listed on Worksheet P12 may be inputed.

Worksheet P12

El Paso Electric Company

Formula Rate Template (Projected) Allocation Factors

12 Months Ended December 31, 1902

Line No.	Description	Reference	Code		Amount / %
110.	[a]	[b]	[c]		[d]
1	100% Network Transmission	Fixed Percentage ¹	DA	=	100.00%
2	0% Network Transmission	Fixed Percentage ¹	NA	=	0.00%
	Gross Plant in Service				
3 4	Network Transmission Total Company	Attachment H (Projected), Ln. 20, Col. [c] Attachment H (Projected), Ln. 20, Col. [f]			\$0 \$0
5	Gross Plant Allocation Factor	Lns. (3 / 4)	GP	=	0.00%
3	Gloss Flant Anocation Factor	LIIS. (3 / 4)	Gr	_	0.0076
6 7	Net Plant in Service Network Transmission Total Company	Attachment H (Projected), Ln. 30, Col. [c] Attachment H (Projected), Ln. 30, Col. [f]			#N/A #N/A
8	Net Plant Allocation Factor	Lns. (6 / 7)	NP	=	0.00%
	Gross Transmission Plant in Service				
9	Network Transmission	Worksheet P2, Ln. 27, Col. [f]			\$0
10	Total Company	Attachment H (Projected), Ln. 17, Col. [c]			\$0
11	Transmission Plant Allocation Factor	Lns. (9 / 10)	TP	=	0.00%
	Wages and Salaries				
12	Production	Worksheet A1, Ln. 69			\$0
13	Transmission	Worksheet A1, Ln. 70			\$0
14	Distribution	Worksheet A1, Ln. 71			\$0
	Other	Worksheet A1, Lns. $(72 + 73 + 74)$		_	\$0
16	Total	Sum Lns. (12 through 15)			\$0
17	Network Transmission	Lns. (11 x 13)			\$0
18	Wages and Salaries Allocation Factor	Lns. (17 / 16)	WS	=	0.00%

This allocator is fixed and cannot be modified absent a ruling from the Commission.

El Paso Electric Company Formula Rate Template (Projected) Depreciation and Amortization Rate

Depreciation and Amortization Rates 12 Months Ended December 31, 1902

Line No.	Account No.	Account Description Blen	nded Rates FF1	Rate per Depreciation Rate Study	Rates As Settled Docket No. ER22-282 ²
	[a]	[b]	[c]	[d]	[e]
	Steam Produc	ction Plant			
1	311.00	Structures and Improvements		4.17%	
2	312.00	Boiler Plant Equipment		3.74%	
3	313.00	Engines and Engine-Driven Generators		4.79%	
4	314.00	Turbogenerator Units		3.84%	
5 6	315.00 316.00	Accessory Electric Equipment Miscellaneous Power Plant Equipment		3.29% 3.77%	
Ü	21000	This commendation of the property of the prope		21,,,,,	
7	Gas Turbine			2.460/	
7 8	341.00 342.00	Structures and Improvements Fuel Holders		3.46% 3.52%	
9	343.00	Prime Movers		3.79%	
10	344.00	Generators		3.62%	
11	345.00	Accessory Electric Equipment		3.90%	
12	346.00	Miscellaneous Power Plant Equipment		3.71%	
	Transmission				
13	350.10	Land Rights		1.02%	1.02%
14	350.10	Land Rights - Isleta		3.79%	3.79%
15	352.00	Structures and Improvements		1.16%	1.16%
16 17	353.00 354.00	Station Equipment Steel Towers and Fixtures		1.56% 1.19%	1.24% 1.19%
18	355.00	Wood and Steel Poles		1.91%	1.19%
19	356.00	Overhead Conductors & Devices		1.61%	1.37%
20	359.00	Roads and Trails		1.28%	1.28%
	Distribution 1				
21	360.10	Land Rights		1.32%	
22	361.00	Structures and Improvements		1.46%	
23 24	362.00 364.00	Station Equipment Poles, Towers and Fixtures		1.43% 3.11%	
25	365.00	Overhead Conductors & Devices		2.35%	
26	366.00	Underground Conduit		1.50%	
27	367.00	Underground Conductors & Devices		3.07%	
28	368.00	Line Transformers		2.34%	
29	369.00	Services		1.38%	
30	370.00	Meters		2.62%	
31	371.00	Installations on Customers' Premises		3.22%	
32	373.00	Street Lightin and Signal Systems		2.06%	
	General Plan			2.550/	2 5 5 2 4
33	390.00	Structures and Improvements-Systems Operations Building		3.66%	3.66%
34 35	390.00 390.00	Structures and Improvements-Stanton Tower Structures and Improvements-Eastside Operations Center		2.30% 2.11%	2.30% 2.11%
36	390.00	Structures and Improvements-Dasside Operations Center Structures and Improvements-Other Structures		2.97%	2.1176
37	390.00	Structures and Improvements-Other Structures Vanderbilt		2.97%	2.97%
38	390.00	Structures and Improvements-Other Structures Emergency Manage	ement System	2.97%	2.97%
39	390.00	Structures and Improvements-Other Structures Misc Buildings	·	2.97%	2.97%
40	391.00	Office Furniture and Equipment		0.49%	0.49%
41	393.00	Stores Equipment		0.37%	0.37%
42	394.00	Tools, Shop and Garage Equipment		3.44%	3.44%
43	395.00	Laboratory Equipment		6.65%	6.65%
44 45	396.00 397.00	Power Operated Equipment		3.86%	3.86%
45 46	397.00	Communication Equipment Miscellaneous Equipment		8.43% 8.72%	8.43% 8.72%
	Interestal - Di				
47	Intangible Plans 303.10	ant Software - 5 Years		20.00%	20.00%
48	303.20	Software - 7 Years		14.29%	14.29%
49	303.30	Software - 9 Years		11.11%	11.11%
50	303.40	Software - 11 Years		9.09%	9.09%
51	303.50	Software - 13 Years		7.69%	7.69%
52	303.60	Software - 15 Years		6.67%	6.67%

- Subject to a change in Uniform System of Accounts requirements, once an intangible asset is placed in a particular subaccount (corresponding to the appropriate useful life), it will remain in that subaccount and use the subaccount's amortization rate until it is fully amortized.
- The depreciation rates listed for Transmission, General, and Intangible Plant were approved in the Docket No. ER22-282-000 Settlement and cannot be changed absent approval from the Commission pursuant to a section 205 or 206 filing.

Formula Rate Template (Projected)

Projected Transmission Depreciation Composite Rate

Line No.	Account No.	Account Description	EOY 1900 Balance	Depreciation Rates	Depreciation Expense
	[a]	[b]	[c]	[d]	$[e] = [c] \times [d]$
		m		Worksheet P13, Col. [e]	
	Transmissio	<u>n Plant</u>			
1	350.10	Land and land rights		1.02%	-
2	350.10	Land Rights (Isleta)	100000000000000000000000000000000000000	3.79%	-
3	352.00	Structures and improvements		1.16%	-
4	353.00	Station equipment		1.24%	-
5	354.00	Towers and fixtures		1.19%	-
6	355.00	Poles and fixtures		1.68%	-
7	356.00	Overhead conductors, devices		1.37%	-
8	359.00	Roads and trails		1.28%	-
9		Transmission Total		•	-
10	Monthly Co	mposite Depreciation Rate (Ln. 9,	Col. [e] / Col. [c])	•	#DIV/0!

12 Months Ended December 31, 1900

Line No.	Month [a]	Year [b]	Refunds / (Surcharges) ¹ [c]	Refunds / (Surcharges) (Beginning of Month) [d]=Cumulative([c])	Base for Quarterly Compound Interest ²	Base for Monthly Interest [f] = [d] + [e]	Monthly FERC Interest Rate ³	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges) ⁴
NET	WORK TRANSMISS	ION (ATTACE	IMENT H)						
	True-Up Year		,						
1	January	1900	#DIV/0!	\$0	\$0	\$0		\$0	
2	February	1900	#DIV/0!	#DIV/0!	\$0	#DIV/0!		#DIV/0!	
3	March	1900	#DIV/0!	#DIV/0!	\$0	#DIV/0!		#DIV/0!	
4	April	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
5	May	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
6	June	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
/ 0	July	1900 1900	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	
9	August September	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	
10	October	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
11	November	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
12	December	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
						•			
12	Intermediate Year	1001		#DIV/01	#DIM/01	#DIV/01		# DI V/01	
13 14	January February	1901 1901		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	
15	March	1901		#DIV/0!	#DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!	
16	April	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
17	May	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
18	June	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
19	July	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
20	August	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
21	September	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
22	October	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
23	November	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
24	December	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
	Rate Year								
25	January	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
26	February	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
27	March	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28	April	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
29	May	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
30	June	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
31 32	July	1902 1902		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
33	August September	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
34	October	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35	November	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
	December	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
27	Total Natrucula Tuon an	.ii (ant II) Time III. A dissature and	with Internet (Com I	(25 th	26) 1.0)			#DIV/01
37		. `	ent H) True-Up Adjustment	with interest (Sum I	ans. (23 unrough	30) X -1.0)			#DIV/0!
38 39	Less: True-Up Adjustr		on (Attachment H) (Lns. (37	- 38))					#DIV/0! #DIV/0!
37	Total interest for Ivetw	OIK Transmissic	in (Attachment 11) (Liis. (37	- 30))					$\pi \mathbf{D} \mathbf{I} \mathbf{V} / 0$:
LOA	D DISPATCH (SCHE	EDULE 1)							
40	True-Up Year	1900	\$0	0.0	0.2	0.2	0.000/	0.2	
40 41	January February	1900	\$(\$0 \$0	\$0 \$0	0.00% 0.00%	\$0 \$0	
42	March	1900	\$(\$0 \$0	\$0 \$0	0.00%	\$0 \$0	
43	April	1900	\$(\$0 \$0	\$0 \$0	0.00%	\$0 \$0	
44	May	1900	\$(\$0	\$0	0.00%	\$0	
45	June	1900	\$0		\$0	\$0	0.00%	\$0	
46	July	1900	\$0		\$0	\$0	0.00%	\$0	
47	August	1900	\$0		\$0	\$0	0.00%	\$0	
48	September	1900	\$0		\$0	\$0	0.00%	\$0	
49	October	1900	\$(\$0	\$0	0.00%	\$0	
50 51	November	1900	\$0		\$0 \$0	\$0 \$0	0.00%	\$0 \$0	
51	December	1900	\$0	\$0	\$0	\$0	0.00%	\$0	

Cumulative

12 Months Ended December 31, 1900

Line No.	Month	Year	Refunds / (Surcharges) ¹	Cumulative Refunds / (Surcharges) (Beginning of Month)	Base for Quarterly Compound Interest ²	Base for Monthly Interest	Monthly FERC Interest Rate ³	Calculated Interest	Amortization o Refunds / (Surcharges) ⁴
	[a]	[b]	[c]	[d]=Cumulative([c])	[e]	[f] = [d] + [e]	[g]	$[h] = [f] \times [g]$	[i]
	Intermediate Year								
52	January	1901		\$0	\$0	\$0	0.00%	\$0	
53	February	1901		\$0	\$0	\$0	0.00%	\$0	
54	March	1901		\$0	\$0	\$0	0.00%	\$0	
55	April	1901		\$0	\$0	\$0	0.00%	\$0	
56	May	1901		\$0	\$0	\$0	0.00%	\$0	
57	June	1901		\$0	\$0	\$0	0.00%	\$0	
58	July	1901		\$0	\$0	\$0	#DIV/0!	#DIV/0!	
59	August	1901		\$0	\$0	\$0	#DIV/0!	#DIV/0!	
	September	1901		\$0	\$0	\$0	#DIV/0!	#DIV/0!	
61	October	1901		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
62	November	1901		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
63	December	1901		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	
	Rate Year								
64	January	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
65	February	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
66	March	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
67	April	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
68	May	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
69	June	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
70	July	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
71	August	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
72	September	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
73	October	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
74	November	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
75	December	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
76	Total Load Dispatch (Sc	chedule 1) Tru	e-Up Adjustment with Intere	st (Sum Lns. (64 thro	ough 75) x -1.0)				#DIV/0!

77 Less: True-Up Adjustment¹

⁷⁸ Total Interest for Load Dispatch (Schedule 1) (Lns. (76 - 77))

Notes and Sources: Refunds/surcharges calculated as follows:	Network <u>Transmission</u>	Load Dispatch
(A) Actual Net Revenue Requirement for Current True-Up Year:	#DIV/0!	\$0
(B) Projected Net Revenue Requirement for Current True-Up Year:		
(C) True-Up Adjustment ((B) - (A)):	#DIV/0!	\$0
(D) Monthly Refunds/Surcharges ((C) / 12.0):	#DIV/0!	\$0

Actual net revenue requirement for network transmission from Attachment H (Actuals), line 6. Actual net revenue requirement for load dispatch from Schedule 1 (Actual), net revenue requirements from the rate filings for the true-up year.

Item (B) includes any amounts specified in the Docket No. ER22-282-000 Settlement.

- Equals the quarterly compound interest base at the end of the prior quarter plus interest calculated for the prior quarter.
- The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the first (6) months of the intermediate year will be dete monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at https://www.ferc.gov/interest-calculation-rates-and-methodology. The monthly be applied to the over recovery or under recovery amounts during the rate year and the last (6) months of the intermediate year will be determined using the simple average interest rates for the first (6) months of the intermediate year and the last (6) months of the true-up year.
- Determined using the "PMT" function employing the monthly interest rate for the rate year and the end-of-month cumulative refunds and interest amount as of December o intermediate year.

Cumulative
Refunds and
Interest (End of
Month)
[j]=Cumulative(
[c],[h],[i])

#DIV/0! #DIV/0!

> #DIV/0! #DIV/0!

Cumulative
Refunds and
Interest (End of
Month)
[j]=Cumulative(
[c],[h],[i])

\$0 \$0 \$0 \$0 \$0 \$0 #DIV/0! #DIV/0!

line 9. Projected

ermined using the interest rates to of the monthly

f the

Formula Rate Template (Projected)
Schedule 1 - Load Dispatch Revenue Requirement
12 Months Ended December 31, 1900

Line No.	FERC Account [a]	Description [b]	Reference [c]	Amount [d]
1		Schedule 1 Actual Annual Revenue Requirement	Worksheet A1, Ln. 51	\$0
2		True-Up Adjustment with Interest	Worksheet P14, Ln. x	#DIV/0!
3		Schedule 1 Projected Annual Revenue Requirement	Ln. 1 + Ln. 2	#DIV/0!
4		Divisor (kW)	Worksheet A2, Ln. 16	#DIV/0!
		Rates		
5		Annual (MW-year)	Lns. (3 / 4)*1,000	#DIV/0!
6		Monthly (MW-month)	Ln. 5 / 12.0 Months	#DIV/0!
7		Weekly (MW-week)	Ln. 5 / 52.0 Weeks	#DIV/0!
8		Daily On-Peak (MW-day)	Ln. 7 / 6.0 Days	#DIV/0!
9		Daily Off-Peak (MW-day)	Ln. 7 / 7.0 Days	#DIV/0!
10		Hourly On-Peak (MW-hour)	Ln. 8 / 16.0 Hours	#DIV/0!
11		Hourly Off-Peak (MW-hour)	Ln. 9 / 24.0 Hours	#DIV/0!

Attachment B

Pro forma Attachment H-1 to EPE's Open Access Transmission Tariff, transmission formula rate template (marked)

Formula Rate Template
Table of Contents

Line No.	Worksheet	Description	Actual / Projected	Year
110.	[a]	[b]	[c]	[d]
1	Attachment H	Formula Rate Template Attachment H	Actual	1900
2	Worksheet A1	FERC Form No. 1 Inputs	Actual	1900
3	Worksheet A2	Network Transmission Load (MW)	Actual	1900
4	Worksheet A3	Revenue Credits	Actual	1900
5	Worksheet A3-1	Incremental Palo Verde Revenue Credits	Actual	1900
6	Worksheet A4	Plant in Service and Accumulated Depreciation	Actual	1900
7	Worksheet A5	Excluded Transmission Plant	Actual	1900
8	Worksheet A6	Construction Work in Progress (CWIP)	Actual	1900
9	Worksheet A7	Deferred Income Tax (DIT) Averages	Actual	1900
10	Worksheet A8	Accumulated Deferred Income Taxes (ADIT) Balance	Actual	1900
11	Worksheet A9	Excess and Deficient Deferred Income Taxes	Actual	1900
12	Worksheet A10	Regulatory Assets and Liabilities	Actual	1900
13	Worksheet A11	Abandoned Plant	Actual	1900
14	Worksheet A12	Unfunded Reserves	Actual	1900
15	Worksheet A13	Hold Harmless Adjustments	Actual	1900
16	Worksheet A14	Land and Land Rights Held for Future Use	Actual	1900
17	Worksheet A15	Working Capital	Actual	1900
18	Worksheet A16	Operating Expense Adjustments	Actual	1900
19	Worksheet A17	Taxes Other than Income Taxes	Actual	1900
20	Worksheet A18	Cost of Capital	Actual	1900
21	Worksheet A19	Corporate Income Tax Rates	Actual	1900
22	Worksheet A20	Permanent Book-Tax Differences	Actual	1900
23	Worksheet A21	Incentive Plant Return and Taxes	Actual	1900
24	Worksheet A22	Allocation Factors	Actual	1900
25	Schedule 1	Schedule 1 - Load Dispatch Revenue Requirement	Actual	1900
26	Attachment H	Formula Rate Template Attachment H	Projected	1902
27	Worksheet P1	Network Transmission Load (MW)	Projected	1902
28	Worksheet P2	Projected Transmission Plant Activity	Projected	1902
29	Worksheet P3	Construction Work in Progress (CWIP)	Projected	1902
30	Worksheet P4	Deferred Income Tax (DIT) Averages	Projected	1902
31	Worksheet P5	Accumulated Deferred Income Taxes (ADIT) Balance	Projected	1902
32	Worksheet P6	Excess and Deficient Deferred Income Taxes	Projected	1902
33	Worksheet P7	Regulatory Assets and Liabilities	Projected	1902
34	Worksheet P8	Abandoned Plant	Projected	1902
35	Worksheet P9	Projected Expenses	Projected	1902
36	Worksheet P10	Corporate Income Tax Rates	Projected	1902
37	Worksheet P11	Incentive Plant Return and Taxes	Projected	1902
38	Worksheet P12	Allocation Factors	Projected	1902
39	Worksheet P13	Depreciation and Amortization Rates	Projected	1902
40	Worksheet P14	Composite Depreciation Rate Calculation	Projected	1902
41	Worksheet P15	True-Up Adjustment	Projected	1902
42	Schedule 1	Schedule 1 - Load Dispatch Revenue Requirement	Projected	1902

Formula Rate Template (Actuals) Attachment H (Actuals)

Line No.	Description	Reference	Total Company Amount	<u>Networl</u> Code	k Allocator ⁴	Network Transmission
110.	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	SECTION I: RATE SUMMARY					
1	Gross Revenue Requirement	Ln. 86	#DIV/0!			#DIV/0!
	Revenue Credits					
2	Rent from Electric Property (Account No. 454)	Worksheet A3, Ln. 9 Cols. [i] and [l]	\$0			\$0
3	Other Electric Revenues (Account No. 456.1)	Worksheet A3, Ln. 26 Cols. [i] and [l]	\$0			\$0
4	Incremental Palo Verde Revenue Credit	Worksheet A3, Ln. 27 Cols. [i] and [l]	\$0			\$0
5	Total Revenue Credits	Sum Lns. (2 through 4)	\$0			\$0
6	Net Revenue Requirement	Lns. (1 - 5)	#DIV/0!			#DIV/0!
7	Divisor (kW)	Worksheet A2, Ln. 16				-
	Rates					
8	Annual (MW-year)	Lns. (6 / 7) x 1,000				\$0.00
9	Monthly (MW-month)	Ln. 8 / 12.0 Months				\$0.00
10	Weekly (MW-week)	Ln. 8 / 52.0 Weeks				\$0.00
11	Daily On-Peak (MW-day)	Ln. 10 / 6.0 Days				\$0.00
12	Daily Off-Peak (MW-day)	Ln. 10 / 7.0 Days				\$0.00
13	Hourly On-Peak (MW-hour)	Ln. 11 / 16.0 Hours				\$0.0000
14	Hourly Off-Peak (MW-hour)	Ln. 12 / 24.0 Hours				\$0.0000
	SECTION II: RATE BASE					
	Gross Plant in Service ¹					
15	Production	Worksheet A4, Lns. (15 - 30)	\$0	NA	0.00%	\$0
16	Transmission	Worksheet A4, Lns. (15 - 30)	\$0	TP	0.00%	\$0
17	Distribution	Worksheet A4, Lns. (15 - 30)	\$0	NA	0.00%	\$0
18	General & Intangible	Worksheet A4, Lns. (15 - 30)	\$0	WS	0.00%	\$0
19	Total Gross Plant in Service	Sum Lns. (15 through 18)	\$0			\$0
	Accumulated Depreciation ¹					
20	Production	Worksheet A4, Lns. (44 - 58)	\$0	NA	0.00%	\$0
21	Transmission	Worksheet A4, Lns. (44 - 58)	\$0	TP	0.00%	\$0
22	Distribution	Worksheet A4, Lns. (44 - 58)	\$0	NA	0.00%	\$0
23	General & Intangible	Worksheet A4, Lns. (44 - 58)	\$0	WS	0.00%	\$0
24	Total Accumulated Depreciation	Sum Lns. (20 through 23)	\$0			\$0

Formula Rate Template (Actuals) Attachment H (Actuals)

Line No.	Description	Reference	Total Company Amount	<u>Networl</u> Code	k Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	Net Plant in Service					
25	Production	Lns. (15 - 20)	\$0			\$0
26	Transmission	Lns. (16 - 21)	\$0 \$0			\$0 \$0
27	Distribution	Lns. (17 - 22)	\$0 \$0			\$0 \$0
28	General & Intangible	Lns. (17 - 22) Lns. (18 - 23)	\$0 \$0			\$0 \$0
29	Total Net Plant in Service	Sum Lns. (25 through 28)				<u>\$0</u>
23	Total Net Flant in Service	Sum Liis. (25 unough 28)	ΦΟ			\$ 0
30	Construction Work in Progress (CWIP)	Worksheet A6, Ln. 2, Cols. [s] and [v]	#DIV/0!			#DIV/0!
	Rate Base Adjustments					
31	Accumulated Deferred Income Taxes (ADIT)	Worksheet A7, Ln. 58				\$0
32	Unamortized Excess/Deficient Deferred Income Taxes	Worksheet A7, Ln. 97				\$0
33	Unamortized Regulatory Assets	Worksheet A10, Ln. 3, Cols. [aa] and [cc]	#DIV/0!			#DIV/0!
34	Unamortized Regulatory Liabilities	Worksheet A10, Ln. 4, Cols. [aa] and [cc]	#DIV/0!			#DIV/0!
35	Unamortized Abandoned Plant	Worksheet A11, Ln. 2, Cols. [z] and [bb]	#DIV/0!			#DIV/0!
36	Unfunded Reserves	-1.0 x Worksheet A12, Ln. 2, Cols. [r] and [u]	#DIV/0!			#DIV/0!
37	Hold Harmless Adjustments	Worksheet A13, Ln. 2, Cols. [u] and [v]	#DIV/0!			#DIV/0!
38	Total Rate Base Adjustments	Sum Lns. (31 through 37)	#DIV/0!			#DIV/0!
39	Land and Land Rights Held for Future Use	Worksheet A14, Ln. 2, Cols. [q] and [t]	#DIV/0!			#DIV/0!
	Working Capital					
40	Cash Working Capital ²	Ln. 58 x 1/8	\$0			\$0
41	Material and Supplies (Transmission)	Worksheet A15, Ln. 15	\$0	TP	0.00%	\$0
42	Material and Supplies (Stores Expense)	Worksheet A15, Ln. 15	\$0	WS	0.00%	\$0
43	Prepayments	Worksheet A15, Ln. 15	\$0	GP	0.00%	\$0
44	Total Working Capital	Sum Lns. (40 through 43)	\$0	0.	0.0070	\$0
45	Rate Base	Lns. $(29 + 30 + 38 + 39 + 44)$	#DIV/0!			#DIV/0!
		`				
	SECTION III: COST OF SERVICE					
	Adjusted Transmission O&M					
46	Transmission O&M Expenses	Worksheet A1, Ln. 57	\$0	TP	0.00%	\$0
47	Less: Account Nos. 561.1-561.8 (Load Dispatch)	Worksheet A1, Sum Lns. (48 through 55)	\$0	TP	0.00%	\$0
48	Less: Account No. 565 (Transmission of Electricity by Others)	Worksheet A1, Ln. 56	\$0	TP	0.00%	\$0
49	Total Adjusted Transmission O&M	Lns. (46 - 47 - 48)	\$0			\$0

Formula Rate Template (Actuals)

Attachment H (Actuals)

Line No.	Description	Reference	Total Company Amount	Network Code	k Allocator ⁴	Network Transmission
110.	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	["]	[~]	[0]	[۵]	[0]	
	Adjusted A&G					
50	A&G (Excluding Property Insurance and Regulatory Commission Expense)	Worksheet A1, Lns. (61 - 58 - 59)	\$0	WS	0.00%	\$0
51	Less: Non-Recoverable A&G	Worksheet A16, Ln. 5	\$0	WS	0.00%	\$0
52	Plus: Property Insurance	Worksheet A1, Ln. 58	\$0	GP	0.00%	\$0
53	Plus: Regulatory Commission Expense	Worksheet A16, Lns. 7 and 9	\$0			\$0
54	Less: Actual OPEB Expense	Worksheet A16, Ln. 6	\$0	WS	0.00%	\$0
55	Plus: Fixed OPEB Expense	Fixed Amount ³	(\$3,848,723)	WS	0.00%	\$0
56	Total Adjusted A&G	Lns. (50 - 51 + 52 + 53 - 54 + 55)	(<u>\$\pi\$0.10,725</u>)	5	0.0070	\$0
						•
57	Hold Harmless Expense Adjustments	Worksheet A13, Ln. 2, Cols. [d] and [g]	\$0			\$0
58	Total Operating Expenses	Lns. (49 + 56 + 57)	\$0			\$0
	Depreciation and Amortization ¹					
59	Transmission	Worksheet A1, Lns. (65 - 66)	\$0	TP	0.00%	\$0
60	General & Intangible	Worksheet A1, Lns. (63 - 64 + 67 - 68)	\$0	WS	0.00%	\$0
61	Amortization of Abandoned Plant	Worksheet A11, Ln. 2, Cols. [h] and [l]	\$0			\$0
62	Amortization of Regulatory Assets	Worksheet A10, Ln. 3, Cols. [i] and [m]	\$0			\$0
63	Amortization of Regulatory Liabilities	Worksheet A10, Ln. 4, Cols. [i] and [m]	\$0			\$0
64	Total Depreciation and Amortization	Sum Lns. (59 through 63)	\$0			\$0
	Taxes Other than Income Taxes					
65	Payroll	Worksheet A17, Ln. 2	\$0	WS	0.00%	\$0
66	Highway and Vehicle	Worksheet A17, Ln. 4	\$0	WS	0.00%	\$0
67	Property	Worksheet A17, Ln. 6	\$0	NP	0.00%	\$0
68	Gross Receipts	Worksheet A17, Ln. 8	\$0	NA	0.00%	\$0
69	Other	Worksheet A17, Ln. 10	\$0	GP	0.00%	\$0
70	Total Taxes Other than Income Taxes	Sum Lns. (65 through 69)	\$0			\$0
	Return on Rate Base					
71	Weighted Cost of Long-Term Debt	Worksheet A18, Ln. 18, Col, [g]	#DIV/0!			#DIV/0!
72	Weighted Cost of Common Equity	Worksheet A18, Ln. 18, Col, [f]	#DIV/0!			#DIV/0!
73	Weighted Average Cost of Capital	Lns. (71 + 72)	#DIV/0!			#DIV/0!
74	Return on Equity	Lns. (45 x 72)	#DIV/0!			#DIV/0!
75	Interest Expense	Lns. (45 x 71)	#DIV/0!			#DIV/0!
76	Total Return on Rate Base	Lns. (74 + 75)	#DIV/0!			#DIV/0!

Attachment H (Actuals)

Formula Rate Template (Actuals) Attachment H (Actuals) 12 Months Ended December 31, 1900

Line No.	Description	Reference	Total Company Amount	<u>Network</u> Code	Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	[f] = [c] x [e]
	Income Tax Computations					
77	Composite Income Tax Rate (T)	Worksheet A19, Ln. 8	0.00%			0.00%
78	Composite Income Tax Rate Gross-Up Rate	Ln. 77 / (1.0 - Ln. 77)	0.00%			0.00%
79 80	Amortization of Excess/Deficient Deferred Income Taxes Permanent Differences	Worksheet A9, Ln. 9, Col. [dd] x -1.0 Worksheet A20, Ln. 8, Cols. [b] and [e]	#DIV/0!			\$0 #DIV/0!
81 82 83 84	Income Taxes Income Tax on Equity Return Tax Adjustment-Excess/Deficient Deferred Income Taxes Tax Adjustment-Permanent Differences Total Income Taxes	Lns. (74 x 78) (1.0 + Ln. 78) x Ln. 79 (1.0 + Ln. 78) x Ln. 77 x Ln. 80 Sum Lns. (81 through 83)	#DIV/0! \$0 #DIV/0! #DIV/0!			#DIV/0! \$0 #DIV/0! #DIV/0!
85	Incentive Plant Return and Taxes	Worksheet A21, Ln. 2, Col. [qq]	#DIV/0!			#DIV/0!
86	Gross Revenue Requirement	Sum Lns. (58, 64, 70, 76, 84, and 85)	#DIV/0!			#DIV/0!

- 1 Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- ² Cash working capital calculated using the 1/8th O&M methodology.
- Fixed other post-employment benefits (OPEB) expense of (\$3,848,723) as established in Docket No. ER22-282-000. This amount cannot be modified absent a ruling from the Commission. The fixed OPEB expense will be used in lieu of the actual OPEB expense incurred in the year absent FERC approval. The Company reviews internal records and identifies the PBOP expenses to be removed from A&G as shown on Worksheet A16, line 6.
- ⁴ Throughout this Formula Rate Template (Actuals), network allocators are sourced from Worksheet A22.
- ⁵ Throughout this Formula Rate Template yellow-shaded cells are sourced from Company manual inputs.

El Paso Electric Company Formula Rate Template (Actuals) FERC Form No. 1 Inputs 12 Months Ended December 31, 1900

ine No.	Description	Reference	Beginning of Year Input	Current Year/End of Year Input	
٠.	[a]	[b]	input [c]	of Year Input [d]	
	Year of FERC Form No. 1 Inputs (Historic True-Up Year) Year of Rate Projections (Rate Year)	Manual Input (Enter as "1/1/YYYY") Manual Input (Enter as "1/1/YYYY")			
	Balance Sheet Inputs				
	Prepayments	Page 111, Line 57, Columns (c) and (d)			
	Unamortized Debt Expenses (181)	Page 111, Line 69, Columns (c) and (d)			
	Unamortized Loss on Reaquired Debt (189)	Page 111, Line 81, Columns (c) and (d)			
	Preferred Stock Issued (204) Unappropriated Undistributed Subsidiary Earnings (216.1)	Page 112, Line 3, Columns (c) and (d) Page 112, Line 12, Columns (c) and (d)			
	Accumulated Other Comprehensive Income (219)	Page 112, Line 15, Columns (c) and (d)			
	Total Proprietary Capital	Page 112, Line 16, Columns (c) and (d)			
	Total Long-Term Debt	Page 112, Line 24, Columns (c) and (d)			
	Unamortized Gain on Reaquired Debt (257)	Page 113, Line 61, Columns (c) and (d)			
	Interest Charges				
	Interest on Long-Term Debt (427)	Page 117, Line 62, Column (c)			
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14 15 15 15 16 17 17 18 18 18 18 18 18 18 18 18 18 18 18 18	Steam Production Nuclear Production Hydraulic Production Other Production Other Production Other Production Other Production Transmission Distribution General Materials and Supplies Balances Transmission Plant (Estimated) (154) Stores Expense Undistributed) (163) Accumulated Deferred Income Taxes and ITCs Account No. 190 Account No. 255 Account No. 282 Account No. 282 Account No. 283 Other Revenues Rent from Electric Property (454) Revenues from Transmission of Electricity of Others (456.1) Operating Expenses Load Dispatch-Reliability (561.1) Load Dispatch-Monitor and Operate Transmission System (561.2) Load Dispatch-Transmission Service and Scheduling (561.3) Scheduling, System Control and Dispatch Services (561.4) Reliability, Planning and Standards Development (561.5) Transmission Service Studies (561.6) Generation Interconnection Studies (561.7) Reliability, Planning and Standards Development Services (561.8) Transmission of Electricity by Others (565) Total Transmission Expenses Property Insurance (924) Regulatory Commission Expenses (928) ¹	Page 219, Line 21, Column (c) Page 219, Lines 22+23, Column (c) Page 219, Line 25, Column (c) Page 219, Line 25, Column (c) Page 219, Line 25, Column (c) Page 219, Line 26, Column (c) Page 219, Line 28, Column (c) Page 227, Line 8, Columns (b) and (c) Page 227, Line 16, Columns (b) and (c) Page 227, Line 8, Columns (b) and (c) Page 227, Line 8, Columns (b) and (c) Pages 266-267, Line 8, Columns (b) and (h) Pages 274-275, Line 2, Columns (b) and (k) Pages 300, Line 19, Column (b) Page 300, Line 19, Column (b) Page 321, Line 85, Column (b) Page 321, Line 86, Column (b) Page 321, Line 87, Column (b) Page 321, Line 88, Column (b) Page 321, Line 89, Column (b) Page 321, Line 89, Column (b) Page 321, Line 91, Column (b) Page 321, Line 92, Column (b) Page 321, Line 94, Column (b) Page 321, Line 96, Column (b) Page 321, Line 112, Column (b) Page 321, Line 112, Column (b) Page 323, Line 185, Column (b)			the Docket ER22- 282 Settlement Adjusted A
	Steam Production Nuclear Production Hydraulic Production Other Production Other Production Other Production Transmission Distribution General Materials and Supplies Balances Transmission Plant (Estimated) (154) Stores Expense Undistributed) (163) Accumulated Deferred Income Taxes and ITCs Account No. 190 Account No. 255 Account No. 282 Account No. 283 Other Revenues Rent from Electric Property (454) Revenues from Transmission of Electricity of Others (456.1) Operating Expenses Load Dispatch-Reliability (561.1) Load Dispatch-Monitor and Operate Transmission System (561.2) Load Dispatch-Transmission Service and Scheduling (561.3) Scheduling, System Control and Dispatch Services (561.4) Reliability, Planning and Standards Development (561.5) Transmission Service Studies (561.6) Generation Interconnection Studies (561.7) Reliability, Planning and Standards Development Services (561.8) Transmission of Electricity by Others (565) Total Transmission Expenses Property Insurance (924) Regulatory Commission Expenses (928) General Advertising Expenses (930.1)	Page 219, Line 21, Column (c) Page 219, Lines 22+23, Column (c) Page 219, Line 25, Column (c) Page 219, Line 25, Column (c) Page 219, Line 25, Column (c) Page 219, Line 26, Column (c) Page 227, Line 26, Column (c) Page 227, Line 8, Columns (b) and (c) Page 227, Line 16, Columns (b) and (c) Page 227, Line 8, Columns (b) and (c) Page 234, Line 8, Columns (b) and (c) Pages 266-267, Line 9, Columns (b) and (k) Pages 274-275, Line 2, Columns (b) and (k) Pages 300, Line 19, Column (b) Page 300, Line 22, Column (b) Page 321, Line 85, Column (b) Page 321, Line 87, Column (b) Page 321, Line 88, Column (b) Page 321, Line 89, Column (b) Page 321, Line 90, Column (b) Page 321, Line 90, Column (b) Page 321, Line 90, Column (b) Page 321, Line 91, Column (b) Page 321, Line 96, Column (b) Page 323, Line 185, Column (b)			the Docket ER22- 282 Settlement Adjusted A
	Steam Production Nuclear Production Hydraulic Production Other Production Other Production Other Production Other Production Transmission Distribution General Materials and Supplies Balances Transmission Plant (Estimated) (154) Stores Expense Undistributed) (163) Accumulated Deferred Income Taxes and ITCs Account No. 190 Account No. 255 Account No. 282 Account No. 282 Account No. 283 Other Revenues Rent from Electric Property (454) Revenues from Transmission of Electricity of Others (456.1) Operating Expenses Load Dispatch-Reliability (561.1) Load Dispatch-Monitor and Operate Transmission System (561.2) Load Dispatch-Transmission Service and Scheduling (561.3) Scheduling, System Control and Dispatch Services (561.4) Reliability, Planning and Standards Development (561.5) Transmission Service Studies (561.6) Generation Interconnection Studies (561.7) Reliability, Planning and Standards Development Services (561.8) Transmission of Electricity by Others (565) Total Transmission Expenses Property Insurance (924) Regulatory Commission Expenses (928) ¹	Page 219, Line 21, Column (c) Page 219, Lines 22+23, Column (c) Page 219, Line 25, Column (c) Page 219, Line 25, Column (c) Page 219, Line 25, Column (c) Page 219, Line 26, Column (c) Page 219, Line 28, Column (c) Page 227, Line 8, Columns (b) and (c) Page 227, Line 16, Columns (b) and (c) Page 227, Line 8, Columns (b) and (c) Page 227, Line 8, Columns (b) and (c) Pages 266-267, Line 8, Columns (b) and (h) Pages 274-275, Line 2, Columns (b) and (k) Pages 300, Line 19, Column (b) Page 300, Line 19, Column (b) Page 321, Line 85, Column (b) Page 321, Line 86, Column (b) Page 321, Line 87, Column (b) Page 321, Line 88, Column (b) Page 321, Line 89, Column (b) Page 321, Line 89, Column (b) Page 321, Line 91, Column (b) Page 321, Line 92, Column (b) Page 321, Line 94, Column (b) Page 321, Line 96, Column (b) Page 321, Line 112, Column (b) Page 321, Line 112, Column (b) Page 323, Line 185, Column (b)			the Docket ER22- 282 Settlement Adjusted A

Depreciation and Amortization Charges

Adjustment per the Docket ER22-282 Settlement Adjusted Amount El Paso Electric Company Formula Rate Template (Actuals)

FERC Form No.	1 Inpu	ts		
12 Months Ended	l Dece	mber	31,	1900

Line	D	D.C.	Beginning of Year Current Year/End
No.	Description	Reference	Input of Year Input
	[a]	[b]	[c] [d]
63	Total (Intangible Plant)	Page 336, Line 1, Column (f)	
	Depreciation Expense for AROs (Intangible Plant)	Page 336, Line 1, Column (c)	
	Total (Transmission Plant)	Page 336, Line 7, Column (f)	
66	Depreciation Expense for AROs (Transmission Plant)	Page 336, Line 7, Column (c)	
67	Total (General Plant)	Page 336, Line 10, Column (f)	
68	Depreciation Expense for AROs (General Plant)	Page 336, Line 10, Column (c)	
	Distribution of Salaries and Wages		
	Production	Page 354, Line 20, Column (b)	<u></u>
	Transmission	Page 354, Line 21, Column (b)	
	Distribution	Page 354, Line 23, Column (b)	
	Customer Accounts	Page 354, Line 24, Column (b)	
	Customer Service and Informational Sales	Page 354, Line 25, Column (b) Page 354, Line 26, Column (b)	
/ -	Saics	1 age 354, Ellie 20, Column (b)	·
	Firm Network Service for Self		
75	January	Page 400, Line 1, Column (e)	
	February	Page 400, Line 2, Column (e)	
	March	Page 400, Line 3, Column (e)	
	April	Page 400, Line 5, Column (e)	
	May	Page 400, Line 6, Column (e)	
	June	Page 400, Line 7, Column (e)	
81	July	Page 400, Line 9, Column (e)	
82	August	Page 400, Line 10, Column (e)	
	September	Page 400, Line 11, Column (e)	
	October	Page 400, Line 13, Column (e)	
	November	Page 400, Line 14, Column (e)	
86	December	Page 400, Line 15, Column (e)	
	Firm Network Service for Others	D 400 Y: 1 7 7	
	January	Page 400, Line 1, Column (f)	<u></u>
	February	Page 400, Line 2, Column (f)	<u></u>
	March	Page 400, Line 3, Column (f)	<u></u>
	April	Page 400, Line 5, Column (f)	<u></u>
	May	Page 400, Line 6, Column (f)	<u></u>
	June	Page 400, Line 7, Column (f)	
	July	Page 400, Line 9, Column (f)	
	August September	Page 400, Line 10, Column (f) Page 400, Line 11, Column (f)	
	October	Page 400, Line 13, Column (f)	
	November	Page 400, Line 13, Column (f)	
	December	Page 400, Line 15, Column (f)	
			······································
	Long-Term Firm Point-to-point Reservations		
99	January	Page 400, Line 1, Column (g)	
	February	Page 400, Line 2, Column (g)	
	March	Page 400, Line 3, Column (g)	
	April	Page 400, Line 5, Column (g)	
	May	Page 400, Line 6, Column (g)	
	June	Page 400, Line 7, Column (g)	
	July	Page 400, Line 9, Column (g)	<u></u>
	August	Page 400, Line 10, Column (g)	
	September	Page 400, Line 11, Column (g)	
	October	Page 400, Line 13, Column (g)	
	November December	Page 400, Line 14, Column (g)	
110	December	Page 400, Line 15, Column (g)	<u></u>
	Other Long-Term Firm Service		
111	January	Page 400, Line 1, Column (h)	
	February	Page 400, Line 2, Column (h)	
	March	Page 400, Line 3, Column (h)	
	April	Page 400, Line 5, Column (h)	
	May	Page 400, Line 6, Column (h)	
	June	Page 400, Line 7, Column (h)	
	July	Page 400, Line 9, Column (h)	
	August	Page 400, Line 10, Column (h)	
	September	Page 400, Line 11, Column (h)	
	October	Page 400, Line 13, Column (h)	
	November	Page 400, Line 14, Column (h)	
122	December	Page 400, Line 15, Column (h)	
	Chart Tame Firm Paint () (P		
122	Short-Term Firm Point-to-point Reservation	Page 400 Line 1 Column (i)	
	January	Page 400, Line 1, Column (i)	
	February March	Page 400, Line 2, Column (i) Page 400, Line 3, Column (i)	
	March April	Page 400, Line 3, Column (i) Page 400, Line 5, Column (i)	
	Aprii May	Page 400, Line 5, Column (i) Page 400, Line 6, Column (i)	
	June		
	July	Page 400, Line 7, Column (i) Page 400, Line 9, Column (i)	
	August	Page 400, Line 9, Column (i) Page 400, Line 10, Column (i)	
	August	rage 400, Line 10, Column (1)	
130		Page 400 Line 11 Column (i)	
130 131	September	Page 400, Line 11, Column (i)	<u></u>
130 131 132	September October	Page 400, Line 13, Column (i)	
130 131 132 133	September		

El Paso Electric Company Formula Rate Template (Actuals) FERC Form No. 1 Inputs 12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b]	Beginning of Yea Input [c]	of Year Input [d]
	January	Page 400, Line 1, Column (j)		
	February	Page 400, Line 2, Column (j)		
	March	Page 400, Line 3, Column (j)		
138		Page 400, Line 5, Column (j)		
139 1	•	Page 400, Line 6, Column (j)		
140 .		Page 400, Line 7, Column (j)		
141 .	•	Page 400, Line 9, Column (j)		
	August	Page 400, Line 10, Column (j)		
	September	Page 400, Line 11, Column (j)		
	October	Page 400, Line 13, Column (j)		
145 1	November	Page 400, Line 14, Column (j)		
146 l	December	Page 400, Line 15, Column (j)		

Notes and Sources:

Prior to January 1, 2023, a portion of the amount shown on this line was recorded in Account No. 408. They are now recorded in Account No. 928.

Worksheet A2

Formula Rate Template (Actuals) Network Transmission Load (MW) 12 Months Ended December 31, 1900

Line No.	Month [a]	Firm Network for Self [b]	Firm Network Service for Others [c]	Long-Term Firm Point to Point Reservations [d]	Other Long-Term Firm Service [e]	Short Term Firm Point to Point Reservation [f]	Other Service	Transmission System Peak Load [h]=Sum([b]-[g])	12-Month Coincident Peak Average ¹ [i]=[h]-[f]
1	Reference for Monthly Loads	Worksheet A1, Lns. (75 through 86)	Worksheet A1, Lns. (87 through 98)	Worksheet A1, Lns. (99 through 110)	Worksheet A1, Lns. (111 through 122)	Worksheet A1, Lns. (123 through 134)	Worksheet A1, Lns. (135 through 146)		
2	January	-	-	-	-	-	-	-	-
3	February	-	-	-	-	-	-	-	-
4	March	-	-	-	-	-	-	-	-
5	April	-	-	-	-	-	-	-	-
6	May	-	-	-	-	-	-	-	-
7	June	-	-	-	-	-	-	-	-
8	July	-	-	-	-	-	-	-	-
9	August	-	-	-	-	-	-	-	-
10	September	-	-	-	-	-	-	-	-
11	October	-	-	-	-	-	-	-	-
12	November	-	-	-	-	-	-	-	-
13	December	-	-	-	-	-	-	-	-
14	12-Month Total	-	-	-	-	-	-	-	-
15	12-Month CP Average (Ln. 14 / 12 Months)								-
	12-Month CP Average (kW) (Ln. 15 x 1,000))							-
Note	s and Sources:								

1 12-month CP average includes all load with the exception of Short-Term Firm Point-to-Point load.

Worksheet A3

Formula Rate Template (Actuals)

Revenue Credits

12 Months Ended December 31, 1900

Line No.	Type	Service Type	Description	Reference	PTP Transmission Schedules 7 & 8	Network Transmission Schedule 9	Ancillary Service	Other	Total Company Amount		etwork locator %	Network Transmission
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]=sum([e]-[h])	[j]	[k]	$[l] = [i] \times [k]$
			Account No. 454 (Rent from Electric Property) ²									_
1	Affi	liate	General and Intangible Plant	Company Input/Records						WS	0.00%	\$0
2	Affi	liate	Production Plant	Company Input/Records						NA	0.00%	\$0
3	Affi	liate	Transmission Plant	Company Input/Records						TP	0.00%	\$0
4	Affi	liate	Distribution Plant	Company Input/Records						NA	0.00%	\$0
5	Non-A	ffiliate	General and Intangible Plant	Company Input/Records						WS	0.00%	\$0
6	Non-A	ffiliate	Production Plant	Company Input/Records						NA	0.00%	\$0
7	Non-A	ffiliate	Transmission Plant	Company Input/Records						TP	0.00%	\$0
8	Non-A	ffiliate	Distribution Plant	Company Input/Records						NA	0.00%	\$0
9			Total Account No. 454 (Rent from Electric Property)	Sum Lns. (1 through 8)					\$0			\$0
			Account No. 456.1 (Other Electric Revenues) ^{3, 5}									
10	Divisor	FNO	Firm Network	FERC Form No. 1 Pages 328-330					\$0			
11	Ancillary	FNO	Firm Network	FERC Form No. 1 Pages 328-330					\$0			
12	Divisor	LFP	Long Term Firm	FERC Form No. 1 Pages 328-330					\$0			
13	Ancillary	LFP	Long Term Firm	FERC Form No. 1 Pages 328-330					\$0			
14	Divisor	OLF	Other Long Term Firm	FERC Form No. 1 Pages 328-330					\$0			
15	Ancillary	OLF	Other Long Term Firm	FERC Form No. 1 Pages 328-330					\$0			
16	Credit	SFP	Short Term Firm Point To Point	FERC Form No. 1 Pages 328-330					\$0			
17	Ancillary	SFP	Short Term Firm Point To Point	FERC Form No. 1 Pages 328-330					\$0			
18	Credit	NF	Non Firm	FERC Form No. 1 Pages 328-330					\$0			
19	Ancillary	NF	Non Firm	FERC Form No. 1 Pages 328-330					\$0			
20	Divisor	OS	Other Service	FERC Form No. 1 Pages 328-330					\$0			
21	Ancillary	OS	Other Service	FERC Form No. 1 Pages 328-330					\$0			
22			Total Account No. 456.1 (Other Electric Revenues)	Sum Lns. (10 through 21)	\$0	\$0	\$0	\$	50 \$0			
			Other Electric Revenues by Type ⁴									
23			Credit	Taken from Lns. 10 through 21	\$0	\$0	\$0	\$	0 \$0	TP	0.00%	\$0
24			Divisor	Taken from Lns. 10 through 21	\$0	\$0	\$0	\$	0 \$0	NA	0.00%	\$0
25			Ancillary	Taken from Lns. 10 through 21	\$0	\$0	\$0	\$	0 \$0	NA	0.00%	\$0
26			Total Account No. 456.1 (Other Electric Revenues)	Sum Lns. (23 through 25)	\$0	\$0	\$0	\$	0 \$0			\$0
27			Incremental LTF PTP Palo Verde Revenue Credits	Worksheet A3-1, Ln 17, Col [d]					\$0			\$0
28			Total Revenue Credits	Lns. $(9 + 26 + 27)$					\$0			\$0

Notes and Sources:

- Unless otherwise stated, source of shaded cells is company input/records.
- ² Total company amount shown on line 9 must match the amount shown on Worksheet A1, line 46, which is taken from the Company's FERC Form No. 1.
- Total company amount shown on line 22 must match the amount shown on Worksheet A1, line 47, which is taken from the Company's FERC Form No. 1.
- Amounts shown on lines 23 through 25 are automatically generated based on the Account No. 456.1 categorizations shown in column [a] for lines 10 through 21. Categories described below:

Ancillary- Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, and scheduling; no revenue credit.

Divisor- Load associated with these revenues are included in the formula divisor; no revenue credit.

Credit- Revenue credit because the load is not included in divisor.

The revenues credited shall include only amounts received directly for transmission service provided by EPE under this tariff using EPE's integrated transmission facilities, except that these revenue credits shall not include revenues associated with transmission service for which loads are included in the rate divisor on Worksheet A2, line 16 of this Formula Rate Template. The revenues credited do not include revenues associated with FERC annual charges, gross receipts taxes, ancillarly services, and facilities for which costs are not recovered under this Formula Rate Template (e.g., direct assignment facilities and GSUs). As an exception to this principle, during the Docket No. ER22-282 Settlement's stay period and its true-up associated with LTF PTP service, revenue credits include certain amounts associated with transmission service for which loads are included in the rate divisor on Worksheet A2, line 16.

Formula Rate Template (Actuals) Incremental Palo Verde Revenue Credits 12 Months Ended December 31, 1900

Line No.	Path	Description	Reference	Amount 1,2
	[a]	[b]	[c]	[d]
1	Long Terr	m Firm PV-WW		_
2		Revenue included in FF1 (\$)	Company Records	
3		Revenue Calculated at Formula Rate		
4		Annual Demand (MW)	Company Records	
5		Applicable Firm Annual Formula Rate (\$/MW-year)	Company Records	
6		Revenue at Annual Formula Rate (\$)	Line 4 x Line 5	\$0
7		Incremental Revenue Credit (\$)	Line 2 - Line 6	\$0
8				
9	Long Terr	m Firm PV-JO-KY		
10		Revenue included in FF1 (\$)	Company Records	
11		Revenue Calculated at Formula Rate		
12		Annual Demand (MW)	Company Records	
13		Applicable Firm Annual Formula Rate (\$/MW-year)	Company Records	
14		Revenue at Annual Formula Rate (\$)	Line 12 x Line 13	\$0
15		Incremental Revenue Credit (\$)	Line 10 - Line 14	\$0
16				
17	Total Incr	remental PV LTF Revenue Credit	Line 7 + Line 15	\$0

Unless otherwise stated, source of shaded cells is company input/records.

The incremental revenue credits automatically expire under the Docket ER22-282 Settlement on the dates identified in the Settlement Agreement, without the need for Company action or Commision approval under Sections 205 or 206.

El Paso Electric Company Formula Rate Template (Actuals) Plant in Service and Accumulated Depreciation 12 Months Ended December 31, 1900

Line No.	Month	Total Production	Total Distribution	Network Transmission	Excluded Transmission Plant	Total Transmission	Total General	Total Intangible	Total Plant
	[a]	[b]	[c]	[d]	[e]	[f] = [d] + [e]	[g]	[h]	[i]=[b]+[c]+[f]+[g]+[h]
	Gross Plant in Service ¹								
1	Reference for BOY/EOY Balances	Worksheet A1, Ln s . (24 -20-21-22-23)	Worksheet A1, Ln s . (28 -27)	Col. [f] - Col. [e]	Worksheet A5, Ln. 2	Worksheet A1, Ln s . (26 -25)	Worksheet A1, Ln \$.	Worksheet A1, Ln. 19	
2	Prior December	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	January				\$0	\$0			\$0
4	February				\$0	\$0			\$0
5	March				\$0	\$0			\$0
6	April				\$0	\$0			\$0
7	May				\$0	\$0			\$0
8	June				\$0	\$0			\$0
9	July				\$0	\$0			\$0
10	August				\$0	\$0			\$0
11	September				\$0	\$0			\$0
12	October				\$0	\$0			\$0
13	November				\$0	\$0			\$0
	December	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Gross Plant in Service (AROs) ^{1, 2}								
16	Reference for BOY/EOY Balances	Worksheet A1, Lns. (20+21+22+23)	Worksheet A1, Ln. 27	Col. [f] - Col. [e]	Company Input / Records	Worksheet A1, Ln. 25	Worksheet A1, Ln. 29	Fixed \$0	
17	Prior December	\$0	\$0	\$0		\$0	\$0	\$0	\$0
18	January					\$0		\$0	\$0
19	February					\$0		\$0	\$0
20	March					\$0		\$0	\$0
21	April					\$0		\$0	\$0
22	May					\$0		\$0	\$0
23	June					\$0		\$0	\$0
24	July					\$0		\$0	\$0
25	August					\$0		\$0	\$0
26	September					\$0		\$0	\$0
27	October					\$0		\$0	\$0
28	November					\$0		\$0	\$0
29	December	\$0	\$0	\$0		\$0	\$0	\$0	\$0
30	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Worksheet A4

Formula Rate Template (Actuals)
Plant in Service and Accumulated Depreciation
12 Months Ended December 31, 1900

Line No.	Month	Total Production	Total Distribution	Network Transmission	Excluded Transmission Plant	Total Transmission	Total General	Total Intangible	Total Plant
	[a]	[b]	[c]	[d]	[e]	[f] = [d] + [e]	[g]	[h]	[i]=[b]+[c]+[f]+[g]+[h]
	Accumulated Depreciation 1,3								
31	Prior December					\$0			\$0
32	January					\$0			\$0
33	February					\$0			\$0
34	March					\$0			\$0
35	April					\$0			\$0
36	May					\$0			\$0
37	June					\$0			\$0
38	July					\$0			\$0
39	August					\$0			\$0
40	September					\$0			\$0
41	October					\$0			\$0
42	November					\$0			\$0
43	December					\$0			\$0
44	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Accumulated Depreciation (AROs) ¹	, 2							
45	Prior December					\$0		\$0	\$0
46	January					\$0		\$0	\$0
47	February					\$0		\$0	\$0
48	March					\$0		\$0	\$0
49	April					\$0		\$0	\$0
50	May					\$0		\$0	\$0
51	June					\$0		\$0	\$0
52	July					\$0		\$0	\$0
	August					\$0		\$0	\$0
	September					\$0		\$0	\$0
	October					\$0		\$0	\$0
56	November					\$0		\$0	\$0
57	December					\$0		\$0	\$0
	13-Month Average	\$0	\$0	\$0	\$0	\$0	\$0		\$0

- ¹ Unless otherwise stated, source of shaded cells is company input/records. Sources for certain BOY/EOY gross plant balances are listed on lines 1 and 16.
- ² Monthly ARO balances for the intangible plant function are fixed at \$0.
- Accumulated depreciation balances for the intangible plant function reflect the Company's balances for Account No. 111 (Accumulated provision for amortization of electric utility plant).

El Paso Electric Company Formula Rate Template (Actuals) Worksheet A4

Plant in Service and Accumulated Depreciation 12 Months Ended December 31, 1900

Line					Excluded				
No.				Network	Transmission	Total			
	Month	Total Production	Total Distribution	Transmission	Plant	Transmission	Total General	Total Intangible	Total Plant
	[a]	[b]	[c]	[d]	[e]	[f] = [d] + [e]	[g]	[h]	[i]=[b]+[c]+[f]+[g]+[h]

Worksheet A5

El Paso Electric Company Formula Rate Template (Actuals) Excluded Transmission Plant 12 Months Ended December 31, 1900

Lin	Description of Facilities	Reason for Exclusion from Network Transmission			GROSS PLA	NT IN SERVIC	E BALANCES				GROSS	S PLANT IN SE	RVICE BALAN	NCES		13-Month
e	Description of Facilities	Reads for Exclusion from Petwork Transmission	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Average Balance
No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[i]	[k]	[1]	[m]	[n]	[0]	[p]
la																#DIV/0!
1b																#DIV/0!
le																#DIV/0!
ld																#DIV/0!
le																#DIV/0!
1 f																#DIV/0!
lg																#DIV/0!
lzz		***														
2 Total l	Excluded Transmission Plant (Sun	n Lns. (1a through 1zz))	S0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	S0	S0	#DIV/0!

- Notes and Sources:

 Unless otherwise stated, source of shaded cells is company input/records. Lines la through Izz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of excluded transmission plant balances.

 These lines are undergoing configuration changes such that radial characteristics are expected to be eliminated. The settlement's exclusion from the OATT rate base is temporary. These lines will be included in the OATT rates upon reconfiguration completion.

Worksheet A6 Worksheet A6 Worksheet A6

El Paso Electric Company Formula Rate Template (Actuals) Construction Work in Progress (CWIP) 12 Months Ended December 31, 1900

Lin	Description ²	FERC Approval		Constructio n Start Date			Inn-1900		BALANCES Mar-1900		May-1900	Iun.1900	Int. 1900	Aug-1900	BALA Sep. 1900		Nov-1900	Dac-1900	Average CWIP	Network	Allocator	Network Transmission Balance	Network Allocator Justification ⁴
e No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[i]	[k]	[1]	[m]	[n]	[o]	[p]	[q]	[r]	[s]=Avg. ([f] through [r])	[t]	[u]	[v]=[s]x[c]x[u]	[w]
la																			#DIV/0!		0.00%	#DIV/0!	
lb																			#DIV/0!		0.00%	#DIV/0!	
lc																			#DIV/0!		0.00%	#DIV/0!	
																			#DIV/0!		0.00%	#DIV/0!	
																			#DIV/0!		0.00%	#DIV/0!	
																			#DIV/0!		0.00%	#DIV/0!	
ZZ																			#DIV/0!		0.00%	#DIV/0!	
2 Total C	onstruction Work in Progress (Sur	n Lns. (la thro	ugh Izz))			S0	50	\$0	50	50	\$0	S0	\$0	S0	\$0	\$0	S0	\$0	#DIV/0!			#DIV/0!	

- 2. Total Construction Work in Progress Gourn Las, Cu drivengh Izzi)
 Nelss and Source is the Source of shaded cells is company input/records. Lines 1a through 1zz represent
 adjustable line that may be expanded compressed on an annual basis to provide for a sufficient broadcost
 of CWP halmace.

 The accurated of all plantages is the same of CWP halmace in CMUD: It conserved the CWP is the control of plantage in the same and CWP halmace in the short control providence must
 cause that there is no duplicate recovery of CWP and corresponding capitalized AVLDC.

 Proceedings quarter than O'll blantad in colomies [c) must be execupiated by a corresponding PERC decket
 number in column [8], where rate base treatment was specifically directed or approved by the
 Commission persuant to a 2015, 152 to formation short plantage in the column [8].

 Only network allocator codes listed on Workshort A22 may be inputed.

Formula Rate Template (Actuals) Deferred Income Tax (DIT) Averages 12 Months Ended December 31, 1900

12 Wolth's Eliaca December 31, 1900												
			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Bala		
											Monthly Actual	
Lin						D 4 1		D:00	M 41 A 4 1	M 41 A 4 1	Activity that	D (* 11
e						Prorated		Difference	Monthly Actual Activity Above	Monthly Actual Activity Below	Decreases Absolute Balance	Partially-
No.				Days in	Proration	Projected	Actual Monthly	Between Actual and Projected	Projection	•	(No	ADIT
5		Days in	Days		Percentag	Monthly		· .	3	Projection	,	_
Description / Month			Prorated	Period	e	Activity ²	Activity ³	Activity ⁴	(No Prorationing) ⁵	, ,	Prorationing) ⁷	Balances ⁸
[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	[g]	[h] = [g] - [f]	[i]	[j]	[k]	[1]
Accumulated Deferred Income Taxes (Account	No. 190)											
1 Dec-1899 (Worksheet A8, Ln. 3, Col. [q])	1/0/1900											\$0
2 Jan-1900	1/31/1900		336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
3 Feb-1900	2/28/1900		308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
4 Mar-1900	3/31/1900		276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
5 Apr-1900	4/30/1900		246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
6 May-1900	5/31/1900		215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
7 Jun-1900	6/30/1900		185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
8 Jul-1900	7/31/1900		154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
9 Aug-1900	8/31/1900		123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
10 Sep-1900	9/30/1900		93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
11 Oct-1900	#########		62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
12 Nov-1900	#########		32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
13 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
14 Total (Sum Lns. (1 through 13))						\$0	\$0	\$0	\$0	#NUM!	\$0	
Total Assount No. 100 Palances Not Subje	at to Prorotic	nina										
Total Account No. 190 - Balances Not Subje 15 Beginning of Year Balance (Worksheet A8, I												\$0
16 End of Year Balance (Worksheet A8, Ln. 4, 0		[])										\$0 \$0
17 Average of Beginning of Year and End of Ye		(Average	Inc 15 an	d 16)								\$0 \$0
17 Average of Beginning of Tear and End of Te	tai Daiaiices	(Average	Liis. 15 aii	u 10)								\$0
18 Total Account No. 190 - Prorated Balance at	End of Vear	(In 13 (Col. [1])									\$0
16 Total Account No. 170 - Horated Balance at	Liid Oi Teai	(Lii. 13, V	.01. [1])									50
19 Total Average Account No. 190 Balance (Ln	s. (17 + 18))										•	\$0
15 Total 11 Clage 11 Country 15 V Balance (En	5. (1, 10))										•	Ψ0
Accumulated Deferred Income Taxes - Other P	roperty (Ac	count No	. 282)									
20 Dec-1899 (Worksheet A8, Ln. 7, Col. [q])	1/0/1900											\$0
21 Jan-1900	1/31/1900	#NUM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
22 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
23 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
24 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
25 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
26 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
27 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
28 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
29 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
30 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
31 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
32 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
33 Total (Sum Lns. (20 through 32))						\$0	\$0	\$0	\$0	#NUM!	\$0	

Formula Rate Template (Actuals) Deferred Income Tax (DIT) Averages 12 Months Ended December 31, 1900

12 Months Ended December 31, 1900											
		Days	in Period ¹				<u>C</u>	alculation of Actu	al Monthly Bala		
										Monthly Actual	
Lin					Prorated		Difference	Monthly Actual	Monthly Actual	Activity that Decreases	Partially-
e			D :	Proration	Projected		Between Actual	•		Absolute Balance	
No.	Days in	Days	Days in	Proration	Monthly	Actual Monthly		Projection	Projection	(No	ADIT
Description / Month	•	Prorated	Period	e	Activity ²	Activity ³	Activity ⁴	(No Prorationing) ⁵		Prorationing) ⁷	Balances ⁸
[a]	[b]	[c]	[d]	[e]=[c]/[d]	[f]	[g]	[h] = [g] - [f]	[i]	(Fronte)	[k]	[1]
Total Account No. 282 - Balances Not Sub	eject to Prorationing										
34 Beginning of Year Balance (Worksheet A8	8, Ln. 8, Col. [q])										\$0
35 End of Year Balance (Worksheet A8, Ln. 8	8, Col. [cc])										\$0
36 Average of Beginning of Year and End of	Year Balances (Average	Lns. 34 an	id 35)								\$0
37 Total Account No. 282 - Prorated Balance	at End of Year (Ln. 32,	Col. [1])									\$0
	, ,	L-3/									
38 Total Average Account No. 282 Balance (I	Lns. (36 + 37))										\$0
Accumulated Deferred Income Taxes - Other	Property (Account No	. 283)									
39 Dec-1899 (Worksheet A8, Ln. 11, Col. [q]											\$0
40 Jan-1900	1/31/1900 #NUM	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
41 Feb-1900	2/28/1900 28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
42 Mar-1900	3/31/1900 32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
43 Apr-1900	4/30/1900 30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
44 May-1900	5/31/1900 31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
45 Jun-1900	6/30/1900 30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
46 Jul-1900	7/31/1900 31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
47 Aug-1900	8/31/1900 31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
48 Sep-1900	9/30/1900 30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
49 Oct-1900	######## 31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
50 Nov-1900	######## 30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
51 Dec-1900 52 Total (Sum Lns. (39 through 51))	####### 31	1	#NUM!	#NUM!	\$0	\$0 \$0	\$0 \$0	\$0 \$0	#NUM!	\$0 \$0	\$0
32 Total (Sum Ens. (5) through 31))					30	40	90	30	#110111.	50	
Total Account No. 283 - Balances Not Sub											
53 Beginning of Year Balance (Worksheet A8	, , ,										\$0
54 End of Year Balance (Worksheet A8, Ln. 1			1.50								\$0
55 Average of Beginning of Year and End of	Year Balances (Average	Lns. 53 an	id 54)								\$0
56 Total Account No. 283 - Prorated Balance	at End of Year (Ln. 51,	Col. [1])									\$0
57 Total Average Account No. 283 Balance (I	Lns. (55 + 56))										\$0
58 Total Average Actual ADIT for Network	k Transmission (Lns. (14 + 33 + 5	(2))								\$0
Every Deferred Income Toyog (A4 N-	254)										
Excess Deferred Income Taxes (Account No. 59 Dec-1899 (Worksheet A9, Ln. 3, Col. [q])	1/0/1900										\$0
60 Jan-1900	1/0/1900 1/31/1900 #NUM	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0 \$0
00 Jaii-1700	1/31/1700 #INUIVI	330	#INUIVI!	#INUIVI:		\$0	40	20	#INUIVI!	20	20

El Paso Electric Company Worksheet A7

Formula Rate Template (Actuals) Deferred Income Tax (DIT) Averages 12 Months Ended December 31, 1900

			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Bala	nces Monthly Actual	
Lin											Activity that	
e						Prorated		Difference	Monthly Actual	Monthly Actual		Partially-
No.				Days in	Proration	Projected		Between Actual	Activity Above	•	Absolute Balance	
110.		Days in	Days		Percentag	Monthly	Actual Monthly		Projection	Projection	(No	ADIT
Description / Month		Month	Prorated	Period	e	Activity ²	Activity ³	Activity ⁴	(No Prorationing) ⁵	(Prorate) ⁶	Prorationing) ⁷	Balances ⁸
[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	[g]	[h] = [g] - [f]	[i]	[j]	[k]	[1]
61 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
62 Mar-1900	3/31/1900	32	276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
63 Apr-1900	4/30/1900	30	246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
64 May-1900	5/31/1900	31	215	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
65 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
66 Jul-1900	7/31/1900	31	154	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
67 Aug-1900	8/31/1900	31	123	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
68 Sep-1900	9/30/1900	30	93	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
69 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
70 Nov-1900	########	30	32	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
71 Dec-1900	########	31	1	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0
72 Total (Sum Lns. (59 through 71))						\$0	\$0	\$0	\$0	#NUM!	\$0	
 74 End of Year Balance (Worksheet A9, Ln. 4, 75 Average of Beginning of Year and End of Year 76 Total Excess Deferred Income Taxes - Prora 77 Total Average Excess Deferred Income Tax 	ear Balances ted Balance a	it End of	Year (Ln. 7	,								\$0 \$0 \$0 \$0
Deficient Deferred Income Taxes (Account No.	192.2)											
78 Dec-1899 (Worksheet A9, Ln. 7, Col. [q])	1/0/1900											\$0
79 Jan-1900	1/31/1900	#NII IM!	336	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0 \$0
80 Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		\$0 \$0	\$0 \$0	\$0	#NUM!	\$0 \$0	\$0 \$0
81 Mar-1900	3/31/1900		276	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0 \$0	\$0
82 Apr-1900	4/30/1900		246	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0 \$0	\$0
83 May-1900	5/31/1900		215	#NUM!	#NUM!		\$0	\$0 \$0	\$0 \$0	#NUM!	\$0 \$0	\$0 \$0
84 Jun-1900	6/30/1900	30	185	#NUM!	#NUM!		\$0	\$0 \$0	\$0 \$0	#NUM!	\$0 \$0	\$0 \$0
85 Jul-1900	7/31/1900		154	#NUM!	#NUM!		\$0 \$0	\$0 \$0	\$0 \$0	#NUM!	\$0 \$0	\$0 \$0
86 Aug-1900	8/31/1900	31	123	#NUM! #NUM!	#NUM! #NUM!		\$0 \$0	\$0 \$0	\$0 \$0	#NUM!	\$0 \$0	\$0 \$0
2	9/30/1900	30	93	#NUM! #NUM!	#NUM! #NUM!		\$0 \$0	\$0 \$0	\$0 \$0	#NUM! #NUM!	\$0 \$0	
87 Sep-1900												\$0
88 Oct-1900	########	31	62	#NUM!	#NUM!		\$0	\$0	\$0	#NUM!	\$0	\$0

\$0

\$0

\$0

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\$0

\$0

\$0

\$0

\$0

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#NUM!

#NUM!

#NUM!

########

########

30

31

32

1

#NUM!

#NUM!

#NUM!

#NUM!

\$0

\$0

\$0

\$0

\$0

89 Nov-1900

90 Dec-1900

91 Total (Sum Lns. (78 through 90))

Total Deficient Deferred Income Taxes Acct No. 182.3 - Balances Not Subject to Prorationing

⁹² Beginning of Year Balance (Worksheet A9, Ln. 8, Col. [q])

Worksheet A7

Formula Rate Template (Actuals) Deferred Income Tax (DIT) Averages 12 Months Ended December 31, 1900

			Days	in Period ¹				<u>C</u>	alculation of Actua	al Monthly Balar		
											Monthly Actual Activity that	
Lin e No.	Description / Month [a]	Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentag e [e]=[c]/[d]	Prorated Projected Monthly Activity ² [f]	Actual Monthly Activity ³ [g]	Difference Between Actual and Projected Activity ⁴ [h] = [g] - [f]	Monthly Actual Activity Above Projection (No Prorationing) ⁵ [i]	Projection	Decreases Absolute Balance (No Prorationing) ⁷ [k]	Partially- Prorated Actual ADIT Balances ⁸ [1]
	ind of Year Balance (Worksheet A9, Ln. 8, Col. [cc]) Average of Beginning of Year and End of Year Balan	,	Lns. 92 an	d 93)								\$0 \$0
95 T	otal Deficient Deferred Income Taxes - Prorated Bal	lance at End o	f Year (Ln	. 90, Col. [1])							\$0
96 T	otal Average Deficient Deferred Income Tax Balanc	ce (Lns. (94 +	95))									\$0
97 T	otal Average Actual Excess/Deficient Deferred In	ncome Taxes i	for Netwo	rk Transmi	ssion (Lns. (7	7 + 96))						\$0

- Columns [b] through [e] are automatically populated based on the year inputed on Worksheet A1, line 1.
- ² Prorated projected monthly amounts must be taken directly from the projected rate filing for the year currently being trued-up (pursuant to actual costs). For example, if actual costs are being calculated for the year 2022, the amounts shown in column [f] must be taken from the Company's 2022 rate year projections.
- 3 See Worksheet A8, lines 3, 7, 11, columns [q] through [cc] for actual monthly ADIT activity. See Worksheet A9, lines 3 and 7, columns [q] through [cc] for actual monthly excess and deficient deferred income tax activity.
- ⁴ Column [h] identifies the difference between actual monthly activity and projected monthly activity. If projected and actual monthly activity (Columns [f] and [g], respectively) are both positive, a negative difference represents an over-projection of monthly activity (a portion of projected activity was in excess of what actually occurred). If projected and actual monthly activity (Columns [f] and [g], respectively) are both negative, a positive difference represents an over-projection of monthly activity (a portion of projected activity did not actually occur) and a negative difference represents an under-projection of monthly activity (a portion of projected activity did not actually occur)
- 5 Column [i] automatically identifies monthly ADIT and excess/deficient deferred income tax activity that is in excess of the originally-projected prorated amounts. This incremental actual activity is not subject to prorationing.
- 6 Column [j] automatically identifies monthly ADIT and excess/deficient deferred income tax activity that is below the originally-projected prorated amounts but still increases the absolute size of the ADIT or excess/deficient deferred income tax balance. This actual activity is subject to prorationing.
- ⁷ Column [k] automatically identifies monthly actual ADIT and excess/deficient deferred activity that is opposite in direction from the originally-projected monthly activity. For example, if the originally-projected monthly activity was negative and the actual monthly activity was positive, Column [k] will automatically populate with the full monthly actual activity. This activity is not subject to prorationing.
- If the originally-projected monthly activity and the actual monthly activity are in opposite directions (i.e., one is positive and one is negative), then the monthly balance will be calculated by adding the value in Column [k] to the balance for the prior month. If the originally-projected monthly activity and the actual monthly activity are in the same direction (i.e., both are positive or both are negative) then the monthly balance will be calculated by adding the values in Columns [f], [i], and [j] to the balance for the prior month. If the originally-projected monthly activity is zero, then the monthly balance will be calculated by adding the actual monthly activity in Column [g] to the balance for the prior month.

II Pass Bodio Campay Francis Res T caption (Assisted) Francis Res T caption (Assisted) Kanada Del Anni Maria (ASTI) Bibacas Kanada Del Anni Maria (ASTI) Bibacas Kanada Del Anni Maria (ASTI) Bibacas	AN Worksheer AN Worksheer AN Worksheer AN
Line	Nation the Universe
Accumulated Deferred Income Taxas (Accumat No. 199). 1	and 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
II.	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
le le	0.0% 50 50 50 50 50 50 50 50 50 50 50 50 50
Iv	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
II.	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
lh	800% 50 50 50 50 50 50 50 50 50 50 50 50 50
	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
S S S S S S S S S S S S S S S S S S S	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
In.	10% 99 99 99 99 99 99 99 99 99 99 99 99 99
10 Ip	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
10	0.075 50 50 50 50 50 50 50 50 50 50 50 50 50
II	0.007-y 50 50 50 50 50 50 50 50 50 50 50 50 50
N.	0.00% 90 90 90 90 90 90 90 90 90 90 90 90 90
III	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
TY.	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
IX	1 0.00 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1
	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
2 Total Account No. 199 (Sum Lin. In through Liz) 59 50 50 50 50 50 50 50 50 50 50 50 50 50	50 50 50 50 50 50 50 50 50 50 50 50 50 5
	50 50 50 50 50 50 50 50 50 50 50 50 50 5
Accumulated Deferred Income Tasus - Other Property (Account No. 282) ^{1,3}	
5	0.00% 90 50 50 50 50 50 50 50 50 50 50 50 50 50
10 E	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
M.	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
Si S	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
<u> </u>	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
	60% 90 90 90 90 90 90 90 90 90 90 90 90 90
500	80 50 50 50 50 50 50 50 50 50 50 50 50 50
. 7 Total Account No. 235 - Balance Subject to Protestiming 59 50 50 50 50 50 50 50 50 50 50 50 50 50	50 50 50 50 50 50 50 50 50 50 50 50 50 5
Accumulated Deferred Income Taxes - Other (Accusus No. 285). (4	
9	0.00% 30 50 50 50 50 50 50 50 50 50 50 50 50 50
9	10% 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9
9d	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
9 9	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
91 0	0.00% 59 50 50 50 50 50 50 50 50 50 50 50 50 50
9	0,00% 50 50 50 50 50 50 50 50 50 50 50 50 50
*	0.00% 10 50 50 50 50 50 50 50 50 50 50 50 50 50
	0.00% 50 50 50 50 50 50 50 50 50 50 50 50 50
927	00% 99 99 99 99 99 99 99 99 99 99 99 99 99

11 Total Account No. 283 - Balancer Subject to Promitioning
12 Total Account No. 283 - Balancer Not Subject to Promitioning

Assembled Official South Team (SCI) Madesses

The Committee of the Committ

El Paso Electric Cummare Formili Edit Tomista (Annals) Escore and Defector Defensed Income Trans 12 Months Enalso Recombor 31 1900							West	sheet A9							Workshoot A9							Workshoo	is AP							Workshoot A					Worksheet AP
Line No. Description [a]	Dec-1999 [b]	Jan-1900 [4]	Total: Fun-1900 [4]		Aue-1900		1900 Jan	-1900 Ju [N]	1000 A	Nav-1900	Total Compan Sun-1900 [k]	End of Month Ra Out-1900 N	dances los-1900 I [m]	bu-1999	Code %	Day-1999 [4] = [b] x [p]	Jan-1900 [d=[c] x [p]]	Full-1900	Mar-1900 [0] = [a] x [p]	Apr-1900	May-1900	3a-190 [e] [e] [N]	91-bt 142	90 Aw-	Notenda Tone 1900 Sun- il v lel 4 =	1900 Ou	-1900 No	-1900 [m] k [p] [c	Dac-1900 [c] = [c] x [p]	Annal Americation [dd] = [cc] - [Protected or Protected of Unprotected American Period [6] [64] [65]	Methodology	Na	work Allocator Autilization ²	
Excess Deferred Income Taxes (Account No. 254)																																			
la .														-	0.00%	50	50	50	50	51		50	50	50	50	50	Sil	50	50						
la .														_	1005	50	50	50	50	50		50 50	50	50	50	50	50	50	50	- 5					
M															8.89%	99	60	6/4	50	- 61	_	Ç4	60	6/4	66	56	65	Çû.	60						
le .														_	0.00%	- 50	50	50	50	- 50	_	59	50	50	- 50	50	- 50	50	50 50	9					
														_	0.00%	50	50	50	50	- 5		50	50	50	50	50	- 5	50	50	- 5					
la															0.00%	50	50	50	50	51		Sü	50	50	50	50	Si	59	50	9					
2 Total Excess Deferred Jacome Tasses Acet No. 254 (Sum Las. Ja through Lan	59	59	59	59	9	56	50	9	59	59	59	99	50	- 9		59	59	59	50	9		58	59	59	99	56	9	58	59	9	1				
Encore Defented Income Taxon Subsect to Provintinaire Encore Defented Income Taxon Not Subsect to Provintinaire	50 50	50 50	50 50	50 50	S S	60 60	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	9					
Deficient Deferred Income Trace (Account No. 187 I)																																			
Sa Sa															0.00%	50	50	50	50	50		59	50	50	50	50	50	59	50	9					
9															0.00%	50	50	50	50	51		50	50	50	50	50	50	50	50	9					
S S														-	0.00%	- 50	50	90	50	91	_	50 50	99	50	50	50	- 9	50	99	9					
G.														_	0.00%	- 6	60	60	56	- 6	_			60	6	50	- 6	GS.		-					
6 Total Deficient Deferred Income Taxes Acet No. 1823 (Sum Las. Sa through Sa)	59	59	59	59	9	E6	50	9	59	- 59	59	9	59	9		59	59	9	56	9		59	99	59	56	56	59	59	99	9					
Deficient Defenred Income Tatus Subject to Promission Deficient Defenred Income Tatus Not Subject to Promission	50 50	50 50	50 50	50 50	50 50	60 60	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	9 9					
9 Total Excess and Deficient Deferred Income Taxes (Las. 2 + 6)	59	59	59	59	9	66	50	9	59	59	59	50	50	59		59	59	59	50	Si		58	50	59	59	50	Si	59	59	9					
10 Total Econos and Deficient Deferred Income Trans Subject to Prominsian 11 Total Econos and Deficient Deferred Income Trans Not Subject to Prominsian	50 50	50 50	50 50	50 50	Si Si	60 60	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	9					
Name and Memory Conf. (See See See See See See See See See Se																																			

EI Paso Electric Company Formula Rate Template (Actuals) Regulatory Assets and Liabilities 12 Months Ended December 31, 1900				W	orksheet A10						Worksheet Al	•						Worksheet Al	10							Worksheet Al	0		Worksheet A10
Lin Type ²	Description	Account No.		Amount ³	Recovery Puriod (Months)	Expense	in Current Year	Amortization Expense	Kan Kandina)	Code %	Americation Expens	Dec-189		Feb-19	MORTIZED I 00 Mar-190	ADT-1900	May-19	900 Jun-1900) Jul-15	00 Aue-	1900 See			Nov-1900			Base Treatment	Casanina and Annance	Network Allocator Justification ⁶
No. [a]	[b]	[c]	[d]	[e]	[1]	[g]=[e]/[f]	(h)-0f [n) (g) <12, [n) (g) Otherwise, 12	[i]=[g]x[h]	(i)	[k] [l]	[m]=[i]x[j]x[l]	[n]	[0]	[p]	[q]	[1]	[s]	[t]	[u]	[v	1 [[w]	[x]	[y]	[2]	[aa]=Avg. ([n] through [2])	[bb]	[cc]=[aa]x[1]x[bb]	[dd]
la Asset						50	00	50			50															#DIV-01		#DIV/0!	
lb Liability						\$0	0	SO.		0.00%	50															#DIV/0!			
le Asset						\$0	00	S0		0.00%	\$0															#DIV/01	. 	#DIV/0!	
						50	00	S0		0.00%	50															#DIV/01	. <mark></mark>	#DIV/0!	
						50	l	S0			91															#DIV.91	. <mark></mark>	#DIV/0!	
						\$0) 0	S0		0.00%																#DIV/0!		#DIV/0!	
lzz						\$0	0	\$0		0.00%																#DIV/0!		#DIV/0!	
2 Total Regulatory Assets and Liabilit	ties (Sum Lns. (1a through 1zz))			50		S0)	50			50	\$	0 S0		i0 S) SI		50 50)	SO	S0	SO	50	S0	SO	#DIV/0!		#DIV/0!	
3 Total Regulatory Assets				\$0		\$0)	\$0			\$0	s	0 \$0		90 S) St		\$0 \$0	0	\$0	\$0	50	\$0	\$0	\$0	#DIV/05		#DIV/0!	
4 Total Regulatory Liabilities				\$0		\$0)	\$0			\$0	s	D \$0		90 S	0 \$0		\$0 \$0)	\$0	\$0	\$0	\$0	\$0	\$0	#DIV/08		#DIV/0!	

4. Total Regulary, Lishelitos Varies and Saveres:

* Unless and Saveres:

* Unless collectives annuel, source of shaded cells is company imperitorents. Lines is descript. In compact and pitches collectives annuel provide for an afficient breaktout of or guidately source and hardines. In the collection of the collective source and hardines. The collective source and hardines are considered by the collective source and hardines.

* Total amount of regulatory searchically should be limited.

* Total amount of regulatory searchically placed be limited.

* Total amount of regulatory searchically placed be limited.

* Total amount of regulatory searchically placed be limited.

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* Total amount of regulatory searchically placed by limited processing of the processing of the

El Paso Electric Company	Worksheet A11	Worksheet A11	Worksheet A11	Worksheet A11

Formula Rate Template (Actuals)
Abandoned Plant
12 Months Ended December 31, 1900

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months	Monthly Amortizatio) Expense	n Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery ²	Natwork Allocator Code %	Network Transmission Americation Expense	Dec-1899	Jan-1900	Feb-1900		RTIZED BA Apr-1900		Jun-1900	Jul-1900	Aug-1900			Nov-1900		13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment ^d	Network Transmission Unamortized Balance	Network Allocator Justification ⁵
No.	[a]	[b]	[c]	[d]	[e]	[f]=[d]/[e]	[g]-lf(m)[f]<12, [m][f]. Otherwise, 12	[h]=[f]x[g]	[1]	[j] [k]	[l]=[h]x[i]x[k]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]=Avg. ([m] through [v])	[aa]	[bb]=[z]x[an]x[k]	[cc]
1a						\$0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
1b						\$0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
1c						\$0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
						\$0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
						\$0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
						S0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
lzz						S0	0	\$0		0.00%	\$0														#DIV/0!		#DIV/0!	
2 Tot	d Abandoned Plant (Sum I	ne (In through	1 (re))	90		SII SII		50			90	0.2	0.2	50	0.2	0.2	0.2	60	0.2	0.2	50	60	0.2	0.2	#DIV/#		#DIV/01	

- Total Abundanced Plant (Nom Lan, Cla through 1227) 50

 Total Abundanced Plant (Nom Lan, Cla through 1227) 50

 Notes and Sources:

 Unless otherwise intend, source of shaded cells is company input/records. Lines 1a through
 12r represent adjustable lines that may be expanded/compressed on an inamal basis to
 27 total insource of abundanced plant nodels be intend.

 Percentages practer than 60's litted is column [I] must be accompanied by a corresponding
 FERC docket number in column [a], where recovery was specifically distorted or approved
 by the Commission pursuant to a [20%, 120%, or [21] of liftig. The association forcovery period
 by the Commission pursuant to a [20%, 120%, or [21] of liftig. The association forcovery period
 by the Commission pursuant to a [20%, 120%, or [21] of liftig. The association forceway for a properved by the Commission pursuant to a [20%, 120%, or [21] of liftig. The discretion of the observable of the commission pursuant to a [20%, 20%, or [21] of liftig. The discrete that
 rate base inclusions for the shadeoned plant was approved in a separate docket than the
 recording [c].

 Only acrework allocator codes listed on Worksheet A22 may be inputed.

El Paso Electric Company	Worksheet A12	Worksheet A12 Worksheet A12	
Formula Pata Termilata (Actuale)			

Formula Rate Template (Actuals) Unfunded Reserves 12 Months Ended December 31, 1900

	Subaccount % Cus	omer % Non-					BALANCES						BALA	NCES		Average	Network	Allocator	Network	
Description ^e	No. Fun	led Restricted	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Unfunded	Code	96	Transmission	Network Allocator Justificat
[a]	[b] [c	[d]	[e]	[f]	[g]	[h]	[i]	[3]	[k]	[1]	[m]	[n]	[0]	[p]	[q]	[r]=Avg. ([e] through [q])	[s]	[t]	[u]=[r]x[c]x[d]x[t]	[v]
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/01		0.00%	#DIV/0!	
																#DIV/01		0.00%	#DIV/01	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/01		0.00%	#DIV/0!	
																#DIV/01		0.00%	#DIV/01	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!				
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	
																#DIV/0!		0.00%	#DIV/0!	

- 2 Total Unfunded Reserves (Sum Las. (1a through Izzi)

 2 Total Unfunded Reserves (Sum Las. (1a through Izzi)

 Nates and Surres:

 1 Unless otherwise stated, some of shaded cells is company input/records. Lines Ia through Izz represent adjustable lines that may be equated/compressed on an annual basis to possible for a sufficient benesion of militudel reserved.

 2 Unfinded reserves are listed by subseccount, specifically including that not limited to 31 all makes common for FERC. Account No. 223, 1 through 225, 44, as well as accounts 32 are not been set aside in a trust, exerve or restricted account. (2) whose balance are collected from contenents shade account. (2) whose balance are collected from contenents shade out carnels to account that are recovered under the Formula Bate; and (1) exclude the portion of large balance offest by a balance sheet secount. Reserve can be retained by capital contributions from cultimates, by debring and officing liability. Only the portion of a reserve that was created by customer contributions should be a reduction to are base. Amounts related as STAS 109 and 158 shall not be included as unfinished reserves.
- Only network allocator codes listed on Worksheet A22 may be inputed.

El Paso Electric Company Formula Rate Template (Actuals) Hold Harmless Adjustments 12 Months Ended December 31, 1900 Worksheet A13 Worksheet A13 Worksheet A13

Lin		FERC ount No.	FERC Merger / Acquisition Docket	Annual Expense	Network Code	k Allocator %	Network Transmission Expense Adjustment	Dec-1899	MONTHLY Jan-1900					Jun-1900		HLY RATE B				Dec-1900	13-Month Avg. Balance	Network Transmission Balance	Network Allocator Justification
No.	[a]	[ь]	[c]	[d]	[e]	[f]	$[g]=[d]\times[f]$	[h]	[i]	[i]	[k]	[1]	[m]	[n]	[0]	[p]	[q]	[r]	[s]	[t]	[u]=Avg. ([h] through [t])	$[v]=[f]\times[u]$	[w]
la				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
16				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
lc				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
1zz				\$0		0.00%	\$0														#DIV/0!	#DIV/0!	
2	Total Hold Harmless Adjustments (Sum Lns. la through 1zz)			S0			SO	SO	S0	50	S0	S0	50	S0	S0	50	S0	S0	50	S0	#DIV/0!	#DIV/0!	

- 2 Total Hold Harnhew Adjustments (Suml In.) a through Izz)
 Neks and Suzzeres (Suml In.) a through Izz)
 1 Unless otherwise stated, source of hadded cells is company input records. Lines I a through Izz represent adjustable lines that may be expanded compressed on an annual basis to provide for a sufficient breakout of hold harmfore adjustments.
 2 This worshote allows for the removed of any amounts pursuant to a hold harmfore a generated in merger or acquisition proceedings before the Commission. This worksheet will only be closely added to the proceeding the proceeding the companion of the companion of the proceeding of the companion of the proceeding of the procee

El Paso Electric Company Formula Rate Template (Actuals) Land and Land Rights Held for Future Use

	Description ²	Definite Plan for Future Use ²	Estimated In-				BALANCES							NCES			Average Land Held for Future Use		llocator	Network Transmission	Network Allocator Justification ³
			Service Date ²	Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900		Code	%	Balance	
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[i]	[k]	[1]	[m]	[n]	[0]	[p]	[q]=Avg. ([d] through [p])	[r]	[s]	[t]=[q]x[s]	[u]
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
																	#DIV/0!		0.00%	#DIV/0!	
[otal	Land and Land Rights Hel	ld for Future Use (Sum Lns. (1a through 1i	i))	S0	S0	50	50	SO	S0	50	50	S0	SO	S0	50	S0	#DIV/0!			#DIV/0!	

- 2 total states and value Region view in Fairne view bother last, 15 at inviting 11/2.

 Notes and Source:

 1 Indies otherwise stated, source of shaded cells is company input/records. Lines 1a fitningh 11 represent adjustable lines that may be expanded/compressed on an annual basis to provide for a siftenine threatment of final and land rights held for finite use balances.

 A required by the general instruction for Accounts. Not 15 Electrica plant held for finitre use).

 The state of the properties of the state of the sta

Worksheet A15

Formula Rate Template (Actuals) Working Capital 12 Months Ended December 31, 1900

Line No.	Month [a]	Materials & Supplies: Transmission [b]	Materials & Supplies: Stores Expense [c]	Total Materials and Supplies [d] = [b] + [c]	Prepayments [e]
	Working Capital ¹				
1	Reference for BOY/EOY Balances	Worksheet A1, Ln. 40	Worksheet A1, Ln. 41		Worksheet A1, Ln. 3
2	Prior December	\$0	\$0	\$0	\$0
3	January			\$0	
4	February			\$0	
5	March			\$0	
6	April			\$0	
7	May			\$0	
8	June			\$0	
9	July			\$0	
10	August			\$0	
11	September			\$0	
12	October			\$0	
13	November			\$0	
14	December	\$0	\$0	\$0	\$0
15	13-Month Average	\$0	\$0	\$0	\$0

¹ Unless otherwise stated, source of shaded cells is company input/records. Sources for certain BOY/EOY balances are listed on line 1.

Worksheet A16

Formula Rate Template (Actuals) Operating Expense Adjustments 12 Months Ended December 31, 1900

Line No.	Description	Reference	Total Company Amount	<u>Network</u> Code	Allocator %	Network Transmission
	[a]	[b]	[c]	[d]	[e]	[f]
	Development of Non-Recoverable A&G Expenses					_
1	Portion of Industry Association Dues not recoverable	Company Input/Records				
2	[Intentionally Left Blank]					
3	General Advertising Expenses (930.1)	Worksheet A1, Ln. 60	\$0			
4	Less: Safety-Related Advertising ¹	Company Input/Records				
5	Total Non-Recoverable A&G Expenses	Lns. $(1+2+3-4)$	\$0			
6	OPEB Net Periodic Benefit Cost ²	Company Input/Records				
	Development of Network Transmission Regulatory Commission Expenses					
7	Regulatory Commission Expenses	Worksheet A1, Ln. 59	\$0			
	Transmission-Related Regulatory Commission Expenses ³					
7a	C ,					
7b						
7c						
7zz						
9	Total Transmission-Related Regulatory Commission Expenses	Sum Lns. (7a through 7zz)	\$0	TP	0.00%	\$0

- ¹ Includes line safety-related advertising expenses booked to Account No. 930.1.
- Reflects the Company's actual OPEB net periodic benefit cost for the relevant year. This amount should approximate the OPEB net periodic benefit cost shown in the Notes to the Financial Statements contained in the Company's FERC Form No. 1 (Pages 122-123).
- Amounts included on lines 7a through 7zz are limited to transmission-related regulatory commission expenses as listed on pages 350-351 of the Company's FERC Form No. 1.

 Lines 7a through 7zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of transmission-related regulatory commission expenses

Formula Rate Template (Actuals)
Taxes Other than Income Taxes

12 Months Ended December 31, 1900

Line			FF1 Line	
No.	Description	Jurisdiction	Reference	Taxes Charged
	[a]	[b]	[c]	[d]
Payr	oll Taxes			
1a				
1b				
1c				
1d				
1e				
1zz				
2	Total Payroll Taxes (Sum Lns. 1a thro	ough 1zz)		\$0
High	way and Vehicle Taxes			
3a				
• • •	•••			
3zz	•••			
4	Total Highway and Vehicle Taxes (Su	ım Lns. 3a through 3zz	<u>z)</u>	\$0
	erty Taxes			
5a				
5b		***************************************		
5c		***************************************		
	•••	***************************************		
5zz				
6	Total Property Taxes (Sum Lns. 5a th	rough 5zz)		\$0
	D 1			
	s Receipts Taxes			
7a				
7	•••			
$\frac{7zz}{8}$	Total Gross Passints Tayos (Sum Inc	70 through 777		\$0
0	Total Gross Receipts Taxes (Sum Lns	s. /a uiiougii /zz)		\$0
Othe	r Taxes			
9a				
9b				
9c				
• • •				
9zz	•••			

Worksheet A17

Formula Rate Template (Actuals)
Taxes Other than Income Taxes
12 Months Ended December 31, 1900

Line No.	Description [a]	Jurisdiction [b]	FF1 Line Reference [c]	Taxes Charged [d]					
10 Total Other Taxes (Sum Lns. 9a through 9zz)									
11	Total Taxes Other than Income Taxe	es .		\$0					

Amounts shown must tie to the amounts shown on 263, column (l) of the Company's FERC Form No. 1. Only non-income related taxes charged in the current year should be included.

Worksheet A18

Formula Rate Template (Actuals) Cost of Capital 12 Months Ended December 31, 1900

			Unappropriated Undistributed	Accumulated Other			Debt (221 - 222 + 223	
Line		Preferred Stock	Subsidiary	Comprehensive	Total Proprietary	Total Common	+ 224 + 225 -	Total
No.	Month	Issued (204)	Earnings (216.1)	Income (219)	Capital	Stock	226)	Capitalization
	[a]	[b]	[c]	[d]	[e]	[f] = [e]-[b]-[c]-[d]	[g]	[h]=[f]+[g]
1	Reference for BOY/EOY Balances	Worksheet A1, Ln. 6	Worksheet A1, Ln. 7	Worksheet A1, Ln. 8	Worksheet A1, Ln. 9		Worksheet A1, Ln. 10	
2	Prior December	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3	January					\$0		\$0
4	February					\$0		\$0
5	March					\$0		\$0
6	April					\$0		\$0
7	May					\$0		\$0
8	June					\$0		\$0
9	July					\$0		\$0
10	August					\$0		\$0
11	September					\$0		\$0
12	October					\$0		\$0
13	November					\$0		\$0
14	December	\$0	\$0	\$0	\$0	\$0	\$0	\$0
15	13-Month Average (Avg. Lns. 2 through 14	\$0	\$0	\$0	\$0	\$0	\$0	\$0
16	Capitalization Ratio ²					#DIV/0!	#DIV/0!	#DIV/0!
17	Cost of Capital ³					10.25%	#DIV/0!	
18	Weighted Cost of Capital (Lns. 16 x 17)					#DIV/0!	#DIV/0!	#DIV/0!

Notes and Sources:

- Unless otherwise stated, source of shaded cells is company input/records. Sources for certain BOY/EOY balances are listed on line 1.
- ² Capitalization ratios derived by diving the total common stock and long-term debt averages on line 15, columns [f] and [g], respectively, by the total capitalization average shown on line 15, column [h].
- Cost of capital for common stock (ROE) of 10.25% approved in Docket No. ER22-282-000. This ROE is fixed and cannot be changed absent Commission approval. Cost of long-term debt derived by dividing the following annual interest expense by the average long-term debt balance shown on line 15, column [g].

Interest Charges

Interest on Long-Term Debt (427)	\$0	Worksheet A1, Ln. 12
Amortization of Debt Discount and Expense (428)	\$0	Worksheet A1, Ln. 13
Amortization of Loss on Reaquired Debt (428.1)	\$0	Worksheet A1, Ln. 14
Amortization of Premium on Debt-Credit (429)	\$0	Worksheet A1, Ln. 15
Amortization of Gain on Reaquired Debt-Credit (429.1)	\$0	Worksheet A1, Ln. 16
Interest on Debt to Associated Companies (430)	\$0	Worksheet A1, Ln. 17
Annual Interest Expense	\$0	(427 + 428 + 428.1 - 429 - 429.1 + 430)

Worksheet A19

El Paso Electric Company Formula Rate Template (Actuals) Corporate Income Tax Rates 12 Months Ended December 31, 1900

Line No.	Description [a]	Source [b]	Federal [c]	New Mexico [d]	Arizona [e]	Texas [f]	Total [g]
1	Corporate Income Tax Rate						
2	State Deduction for Federal Income Tax Purposes	-1.0 x Sum (Ln. 4, Cols. [d], [e], and [f]) x Ln. 1, Col. [c]	0.00%				
3	State Apportionment Factor for Taxable Income/Los	s Company Input/Records					
4	Effective Rates ¹	Lns. (1 x 3)	0.00%	0.00%	0.00%	0.00%	0.00%
5	Blended State Income Tax Rate (SIT)	Ln. 4, Col. [g] less Ln. 4, Col. [c]					0.00%
6	Federal Income Tax Rate (FIT)	Lns. (4 - 5)					0.00%
7	Percent of Federal Income Deductible for State Tax	P Company Input/Records					
8	Composite Income Tax Rate (T)	(Ln. 6 x (1.0 - Ln. 5) + Ln. 5 x (1.0 - Ln. 6 x Ln. 7)) / (1.0 - Lns. (5 x 6 x 7))					0.00%

Federal effective rate (column [c]) equals the sum on lines 1 and 2. Total effective rate equals the sum of line 4, columns [c] through [f].

Worksheet A20

Formula Rate Template (Actuals) Permanent Book-Tax Differences

12 Months Ended December 31, 1900

Line		Total Company		work	Network	3
No.	Description	Amount	Code	%	Transmission	Network Allocator Justification ³
	[a]	[b]	[c]	[d]	[e]	[f]
Pern	nanent Book-Tax Differences ²					
1a				0.00%	\$0	
1b				0.00%	\$0	
1c				0.00%	\$0	
1d				0.00%	\$0	
1e				0.00%	\$0	
1f				0.00%	\$0	
1g				0.00%	\$0	
				0.00%	\$0	
1zz				0.00%	\$0	
2	Total Permanent Book-Tax Differences (Sum Lns. 1a through 1zz)	\$0			\$0	
_					•	
3	AFUDC Equity			0.00%	\$0	
4	T (1B (7 (2 + 2))	60			60	
	Total Permanent Differences (Lns. (2 + 3))	\$0			\$0	
5	Federal Income Tax Rate (FIT) ⁴	0.000000%			0.00%	
6	Permanent Differences Grossed-Up (Lns. (4 / 5))	#DIV/0!			#DIV/0!	
7	Tax Credits ⁵			0.00%	\$0	
8	Net Permanent Differences (Lns. (6 + 7))	#DIV/0!			#DIV/0!	

- Unless otherwise stated, source of shaded cells is company input/records. Lines 1a through 1zz represent adjustable lines that may be expanded/compressed on an annual basis to provide for a sufficient breakout of permanent
- ² Permanent differences are those that arise due to divergences between tax accounting and financial reporting, such as the non-deductibility of book depreciation expense related to equity AFUDC. As opposed to temporary differences, such as those related to the straight-line-versus-accelerated depreciation for book and tax purposes, respectively, permanent differences will not reverse over time. The Commission has held that certain permanent differences should be treated as temporary timing differences. See Accounting for Income Taxes, Docket No. AI93-5-000. Included permanent differences are limited to activities included in utility operating income.
- Only network allocator codes listed on Worksheet A22 may be inputed.
- Sourced from Worksheet A19, line 6.
- The Company has elected and applied the second option for accounting for investment tax credits ("ITC") under Internal Revenue Code 46(f) and the regulations thereunder to apply a cost of service adjustment to reduce tax expense no more rapidly than ratably. Under option 2, there is no rate base reduction for the unamortized balance of the ITC.

El Pass Electric Company	Workshort A21	Worksheer A21	Worksheer A21	Worksheet A21	Wedsheet A21
Formula Rata Tomphan (Actualo)					

12 Months En	sded December 31, 1999																																													
Lin	Project Name ²	PIBE Appared Decker	ROE boost Approved	tive Equity 1 Ratio 1	Weighted Bit Investige	St. Appens Sate the Treatment	niller Natur	ork Allessier	Duc-1999	GB0 Jun-1900 I	Feb-1900 M	SERVICE u-1900 A	w-1900 Ma	v-1900 Jun-	1900 Ju	-1900 Aus	-1900 Su	NTINSER 0-1900 O	NEE ks-1900 1	Nov-1900	Dec-1900	ACCI Doc-1899	Jan-1900	Feb-1900	HoN Mar-1900	Aur-1900 1	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Out-1900	Nov-1900	Duc-1900	13 Month Avg. Green Plant	13 Month Av Accum Deposit	g Nationals ation Transmission C	No leone Transmin	street tein Access	National Transmission Nat	december Sales	em Composite Ten Reior	o Second Green Sp	Incentive Tenen	Incentive Estern as Tanan	Network Allocator Justi
No.	[A]	[6]	[4]	[4]	[4]-[4]4[4	0 (1)	[s]	[9]	[1]	(ii)	[k]	FI	[m]	[a]	[6]	[p]	H	[4]	[4]	[1]	[4]	[4]	[4]	[x]	bl	[2]	[46]	[bb]	[64]	[44]	[00]	(11)	feel	paj	[ii]-Arg.([i]-[u]	(ii)-Avg-(iv than	- (st)-b)4	i) (F)	-9460	[mm]=[kk]-[11]	[] [m]-(c)(f)(h)	,dam (»	es] [1	$[pp]^{-}[nn]n[\infty]$	[qq]=[m]=[pp]	[17]
la				#DEV/90	#D0/00			0.00%	50													50													50		50	50	50	50	9 *DEV:00	9.0	30%	#DD/00	400/95	
15					*DU:00			970076	50													50													50		50	50	50	50	3 100000	0.0	A07%	#D0/00	#DEV/85	
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Formula Rate Template (Actuals)

Allocation Factors

12 Months Ended December 31, 1900

Line No.	Description	Reference	Code		Amount / %
110.	[a]	[b]	[c]		[d]
1	100% Network Transmission	Fixed Percentage ¹	DA	=	100.00%
2	0% Network Transmission	Fixed Percentage ¹	NA	=	0.00%
	Gross Plant in Service				
3 4	Network Transmission Total Company	Attachment H (Actuals), Ln. 19, Col. [c] Attachment H (Actuals), Ln. 19, Col. [f]			\$0 \$0
5	Gross Plant Allocation Factor	Lns. (3 / 4)	GP	=	0.00%
	Net Plant in Service				
6 7	Network Transmission Total Company	Attachment H (Actuals), Ln. 29, Col. [c] Attachment H (Actuals), Ln. 29, Col. [f]			\$0 \$0
8	Net Plant Allocation Factor	Lns. (6 / 7)	NP	=	0.00%
	Gross Transmission Plant in Service				
9	Network Transmission	Worksheet A4, Lns. (15 - 30)			\$0
10	Total Company	Attachment H (Actuals), Ln. 16, Col. [c]			\$0
11	Transmission Plant Allocation Factor	Lns. (9 / 10)	TP	=	0.00%
	Wages and Salaries				
12	Production	Worksheet A1, Ln. 69			\$0
13	Transmission	Worksheet A1, Ln. 70			\$0
14 15	Distribution Other	Worksheet A1, Ln. 71			\$0
	Total	Worksheet A1, Lns. (72 + 73 + 74)		-	\$0 \$0
16	10131	Sum Lns. (12 through 15)			\$0
17	Network Transmission	Lns. (11 x 13)			\$0
18	Wages and Salaries Allocation Factor	Lns. (17 / 16)	WS	=	0.00%

This allocator is fixed and cannot be modified absent a ruling from the Commission.

Formula Rate Template (Actuals)
Schedule 1 - Load Dispatch Revenue Requirement
12 Months Ended December 31, 1900

Line	FERC			
No.	Account	Description	Reference	Amount
	[a]	[b]	[c]	[d]
	DIRECT	EXPENSE AMOUNTS		
1	561	Load Ancillary Expenses	Worksheet A1, Lns. (48 through 55)	\$0
2	561.4	Less: Scheduling, System Control and Dispatch Services	Worksheet A1, Ln. 51	\$0
3	561.5	Less: Reliability, Planning and Standards Development	Worksheet A1, Ln. 52	\$0
4	561.6	Less: Transmission Service Studies	Worksheet A1, Ln. 53	\$0
5	561.7	Less: Generation Interconnection Studies	Worksheet A1, Ln. 54	\$0
6	561.8	Less: Reliability, Planning and Standards Development Services	Worksheet A1, Ln. 55	\$0
7		Total Load Dispatch Expenses	Sum Lns. (1 through 6)	\$0
8		Schedule 1 Point-to-Point Revenues	Company Records/Input	
9		Schedule 1 Annual Revenue Requirement	Lns. (7 - 8)	\$0
10		Divisor (kW)	Worksheet A2, Ln. 16	-
		Rates		
11		Annual (MW-year)	Lns. (9 / 10)*1,000	#DIV/0!
12		Monthly (MW-month)	Ln. 11 / 12.0 Months	#DIV/0!
13		Weekly (MW-week)	Ln. 11 / 52.0 Weeks	#DIV/0!
14		Daily On-Peak (MW-day)	Ln. 13 / 6.0 Days	#DIV/0!
15		Daily Off-Peak MkW-day)	Ln. 13 / 7.0 Days	#DIV/0!
16		Hourly On-Peak (MW-hour)	Ln. 14 / 16.0 Hours	#DIV/0!
17		Hourly Off-Peak (MW-hour)	Ln. 15 / 24.0 Hours	#DIV/0!

El Paso Electric Company Formula Rate Template (Projected) Attachment H (Projected) 12 Months Ended December 31, 1902

Line No.	Description	Reference	Total Company Amount	<u>Networ</u> Code	k Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
	SECTION I: RATE SUMMARY					
1	Gross Revenue Requirement	Ln. 87	#N/A			#N/A
	Revenue Credits					
2	Rent from Electric Property (Account No. 454)	Attachment H (Actuals), Ln. 2	\$0			\$0
3	Other Electric Revenues (Account No. 456.1)	Attachment H (Actuals), Ln. 3	\$0			\$0
4	Incremental Palo Verde Revenue Credit	Attachment H (Actuals), Ln 4	\$0			\$0
5	Total Revenue Credits	Sum Lns. (2 through 4)	\$0			\$0
6	True-Up Adjustment with Interest	Worksheet P15, Ln. 37				#DIV/0!
7	Net Revenue Requirement	Lns. (1 - 5 - 6)	#N/A			#N/A
8	Divisor (kW)	Worksheet P1, Ln. 16				#DIV/0!
	Rates					
9	Annual (MW-year)	Lns. (7 / 8)*1,000				\$0.00
10	Monthly (MW-month)	Ln. 9 / 12.0 Months				\$0.00
11	Weekly (MW-week)	Ln. 9 / 52.0 Weeks				\$0.00
12	Daily On-Peak (MW-day)	Ln. 11 / 6.0 Days				\$0.00
13	Daily Off-Peak (MW-day)	Ln. 11 / 7.0 Days				\$0.00
14	Hourly On-Peak (MW-hour)	Ln. 12 / 16.0 Hours				\$0.0000
15	Hourly Off-Peak (MW-hour)	Ln. 13 / 24.0 Hours				\$0.0000
	SECTION II: RATE BASE					
	Gross Plant in Service ¹					
16	Production	Attachment H (Actuals), Ln. 15	\$0	NA	0.00%	\$0
17	Transmission	Worksheet P2, Ln. 27, Col. [e]	\$0	TP	0.00%	\$0
18	Distribution	Attachment H (Actuals), Ln. 17	\$0	NA	0.00%	\$0
19	General & Intangible	Attachment H (Actuals), Ln. 18	\$0	WS	0.00%	
20	Total Gross Plant in Service	Sum Lns. (16 through 19)	\$0	•		\$0 \$0
	Accumulated Depreciation ¹					
21	Production	Attachment H (Actuals), Ln. 20	\$0	NA	0.00%	\$0
22	Transmission	Worksheet P2, Ln. 27, Col. [j]	#N/A	TP	0.00%	#N/A
23	Distribution	Attachment H (Actuals), Ln. 22	\$0	NA	0.00%	\$0
23	2.50.10 0.1011	remember 11 (rectails), Dir. 22	ΨΟ	1 1/1 1	0.0070	40

Formula Rate Template (Projected)
Attachment H (Projected)

12 Months Ended December 31, 1902

Line No.	Description	Reference	Total Company Amount	<u>Networ</u> Code	k Allocator ⁴	Network Transmission
110.	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
24	General & Intangible	Attachment H (Actuals), Ln. 23	\$0	WS	0.00%	\$0
25	Total Accumulated Depreciation	Sum Lns. (21 through 24)	#N/A			#N/A
	Net Plant in Service					
26	Production	Lns. (16 - 21)	\$0			\$0
27	Transmission	Lns. (17 - 22)	#N/A			#N/A
28	Distribution	Lns. (18 - 23)	\$0			\$0
29	General & Intangible	Lns. (19 - 24)	\$0			\$0
30	Total Net Plant in Service	Sum Lns. (26 through 29)	#N/A			#N/A
31	Construction Work in Progress (CWIP)	Worksheet P3, Ln. 2, Cols. [s] and [v]	\$0			\$0
	Rate Base Adjustments					
32	Accumulated Deferred Income Taxes (ADIT)	Worksheet P4, Ln. 58				#NUM!
33	Unamortized Excess/Deficient Deferred Income Taxes	Worksheet P4, Ln. 97				#NUM!
34	Unamortized Regulatory Assets	Worksheet P7, Ln. 3, Cols. [aa] and [cc]	\$0			\$0
35	Unamortized Regulatory Liabilities	Worksheet P7, Ln. 4, Cols. [aa] and [cc]	\$0			\$0
36	Unamortized Abandoned Plant	Worksheet P8, Ln. 2, Cols. [z] and [bb]	\$0			\$0
37	Unfunded Reserves	Attachment H (Actuals), Ln. 36	#DIV/0!			#DIV/0!
38	Hold Harmless Adjustments	Attachment H (Actuals), Ln. 37	#DIV/0!			#DIV/0!
39	Total Rate Base Adjustments	Sum Lns. (32 through 38)	#DIV/0!			#NUM!
40	Land and Land Rights Held for Future Use	Attachment H (Actuals), Ln. 39	#DIV/0!			#DIV/0!
	Working Capital					
41	Cash Working Capital ²	Ln. 59 x 1/8	#N/A			#N/A
42	Material and Supplies (Transmission)	Attachment H (Actuals), Ln. 41	\$0	TP	0.00%	\$0
43	Material and Supplies (Stores Expense)	Attachment H (Actuals), Ln. 42	\$0	WS	0.00%	\$0
44	Prepayments	Attachment H (Actuals), Ln. 43	\$0	GP	0.00%	\$0
45	Total Working Capital	Sum Lns. (41 through 44)	#N/A			#N/A
46	Rate Base	Lns. $(30 + 31 + 39 + 40 + 45)$	#N/A			#N/A
	SECTION III: COST OF SERVICE					
	Adjusted Transmission O&M					
47	Transmission O&M Expenses	Worksheet P9, Ln. 2, Col. [e]	#N/A	TP	0.00%	#N/A
48	Less: Account Nos. 561.1-561.8 (Load Dispatch)	Worksheet P9, Ln. 3, Col. [e]	#N/A	TP	0.00%	#N/A

Formula Rate Template (Projected) Attachment H (Projected) 12 Months Ended December 31, 1902

Line No.	Description	Reference	Total Company Amount	Network Code	k Allocator ⁴	Network Transmission
	[a]	[b] ⁵	[c]	[d]	[e]	$[f] = [c] \times [e]$
49	Less: Account No. 565 (Transmission of Electricity by Others)	Worksheet P9, Ln. 4, Col. [e]	#N/A	TP	0.00%	#N/A
50	Total Adjusted Transmission O&M	Lns. (47 - 48 - 49)	#N/A			#N/A
	Adjusted A&G					
51	A&G (Excluding Property Insurance and Regulatory Commission Expense)	Worksheet P9, Ln. 5, Col. [e]	#N/A	WS	0.00%	#N/A
52	Less: Non-Recoverable A&G	Worksheet P9, Ln. 6, Col. [e]	#N/A	WS	0.00%	#N/A
53	Plus: Property Insurance	Worksheet P9, Ln. 7, Col. [e]	#N/A	GP	0.00%	#N/A
54	Plus: Regulatory Commission Expense	Worksheet P9, Lns. (8 + 9), Col. [e]				#N/A
55	Less: Actual OPEB Expense	Worksheet P9, Ln. 10, Col. [e]	#N/A	WS	0.00%	#N/A
56	Plus: Fixed OPEB Expense	Fixed Amount ³	(\$3,848,723)	WS	0.00%	\$0
57	Total Adjusted A&G	Lns. (51 - 52 + 53 + 54 - 55 + 56)	#N/A			#N/A
58	Hold Harmless Expense Adjustments	Attachment H (Actuals), Ln. 57	\$0			\$0
59	Total Operating Expenses	Lns. (50 + 57 + 58)	#N/A			#N/A
	Depreciation and Amortization ¹					
60	Transmission	Worksheet P2, Ln. 26	#N/A	TP	0.00%	#N/A
61	General & Intangible	Attachment H (Actuals), Ln. 60	\$0	WS	0.00%	\$0
62	Amortization of Abandoned Plant	Worksheet P8, Ln. 2, Cols. [h] and [l]	\$0			\$0
63	Amortization of Regulatory Assets	Worksheet P7, Ln. 3, Cols. [i] and [m]	\$0			\$0
64	Amortization of Regulatory Liabilities	Worksheet P7, Ln. 4, Cols. [i] and [m]	\$0			\$0
65	Total Depreciation and Amortization	Sum Lns. (60 through 64)	#N/A			#N/A
	Taxes Other than Income Taxes					
66	Payroll	Worksheet P9, Ln. 11, Col. [e]	#N/A	WS	0.00%	#N/A
67	Highway and Vehicle	Worksheet P9, Ln. 12, Col. [e]	#N/A	WS	0.00%	#N/A
68	Property	Worksheet P9, Ln. 19, Col. [e]	#DIV/0!	NP	0.00%	#DIV/0!
69	Gross Receipts	Worksheet P9, Ln. 13, Col. [e]	#N/A	NA	0.00%	#N/A
70	Other	Worksheet P9, Ln. 14, Col. [e]	#N/A	GP	0.00%	#N/A
71	Total Taxes Other than Income Taxes	Sum Lns. (66 through 70)	#N/A			#N/A
	Return on Rate Base					
72	Weighted Cost of Long-Term Debt	Attachment H (Actuals), Ln. 71	#DIV/0!			#DIV/0!
73	Weighted Cost of Common Equity	Attachment H (Actuals), Ln. 72	#DIV/0!			#DIV/0!
74	Weighted Average Cost of Capital	Lns. (72 + 73)	#DIV/0!			#DIV/0!
75	Return on Equity	Lns. (46 x 73)	#N/A			#N/A

Attachment H (Projected)

Formula Rate Template (Projected) Attachment H (Projected) 12 Months Ended December 31, 1902

Line No.	Description	Reference	Total Company Amount	<u>Network</u> Code	Allocator ⁴	Network Transmission
110.	[a]	$[b]^5$	[c]	[d]	[e]	[f] = [c] x [e]
76	Interest Expense	Lns. (46 x 72)	#N/A			#N/A
77	Total Return on Rate Base	Lns. (75 + 76)	#N/A			#N/A
	Income Tax Computations					
78	Composite Income Tax Rate (T)	Worksheet P10, Ln. 8	0.00%			0.00%
79	Composite Income Tax Rate Gross-Up Rate	Ln. 78 / (1.0 - Ln. 78)	0.00%			0.00%
80	Amortization of Excess/Deficient Deferred Income Taxes	Worksheet P6, Ln. 9, Col. [dd] x -1.0				\$0
81	Permanent Differences	Attachment H (Actuals), Ln. 80	#DIV/0!			#DIV/0!
	Income Taxes					
82	Income Tax on Equity Return	Lns. (75 x 79)	#N/A			#N/A
83	Tax Adjustment-Excess/Deficient Deferred Income Taxes	(1.0 + Ln. 79) x Ln. 80	\$0			\$0
84	Tax Adjustment-Permanent Differences	(1.0 + Ln. 79) x Ln. 78 x Ln. 81	#DIV/0!			#DIV/0!
85	Total Income Taxes	Sum Lns. (82 through 84)	#N/A			#N/A
86	Incentive Plant Return and Taxes	Worksheet P11, Ln. 2, Col. [qq]				#DIV/0!
87	Gross Revenue Requirement	Sum Lns. (59, 65, 71, 77, 85, and 86)	#N/A			#N/A

- ¹ Plant in Service, Accumulated Depreciation, and Depreciation Expense amounts exclude Asset Retirement Obligation amounts unless authorized by FERC.
- ² Cash working capital calculated using the 1/8th O&M methodology.
- Fixed other post-employment benefits (OPEB) expense of (\$3,848,723) as established in Docket No. ER22-282-000. This amount cannot be modified abset a ruling from the Commission. The fixed OPEB expense will be used in lieu of the actual OPEB expense incurred in the year absent FERC approval. The Company reviews internal records and identifies the PBOP expenses to be removed from A&G as shown on Worksheet A16, line 6.
- ⁴ Throughout this Formula Rate Template (Projected), network allocators are sourced from Worksheet P12.
- ⁵ Throughout this Formula Rate Template yellow-shaded cells are sourced from Company manual inputs.

Formula Rate Template (Projected) Network Transmission Load (MW) 12 Months Ended December 31, 1902

Line No.	Month [a]	Historic Network Transmission System Peak Load [b]	Percentage of Maximum Network Transmission Load [c]	Projected Network Transmission Load ² [d]
1	Reference for Monthly Loads	Worksheet A2, Col. [i]		
2	January	[·] -	#DIV/0!	#DIV/0!
3	February	-	#DIV/0!	#DIV/0!
4	March	_	#DIV/0!	#DIV/0!
5	April	_	#DIV/0!	#DIV/0!
6	May	_	#DIV/0!	#DIV/0!
7	June	_	#DIV/0!	#DIV/0!
8	July	-	#DIV/0!	#DIV/0!
9	August	-	#DIV/0!	#DIV/0!
10	September	-	#DIV/0!	#DIV/0!
11	October	-	#DIV/0!	#DIV/0!
12	November	-	#DIV/0!	#DIV/0!
13	December	_	#DIV/0!	#DIV/0!
14	12-Month Total			#DIV/0!
15	12-Month CP Average (Ln. 14	/ 12 Months)		#DIV/0!
16	12-Month CP Average (kW) (I	Ln. 15 x 1,000)		#DIV/0!

Notes and Sources:

- Percentages in column [c] equal the peak load for each month (as shown in column [b]) divided by the maximum network transmission load shown in column [b].
- Projected network transmission load for each month equals the monthly percentage listed in column [c] multiplied by the maximum hourly load measured on the Company's system in the year during which this projection is being developed as shown below:

Intermediate Year: 1901
Peak Network Load (MW):

Worksheet P2

El Paso Electric Company Formula Rate Template (Projected) Projected Transmission Plant Activity 12 Months Ended December 31, 1902

				% of		Projected				Projected	
				Additions	Projected	Network			Monthly	Transmission	Projected
			Projected	Network	Transmission	Transmission	Depreciation		Transmission	Accumulated	Transmission
Line			Transmission	Transmissio	Gross Plant	Gross Plant	Rate	Depreciation	Depreciation	Depreciation	Net Plant
No.	Month	Year	Plant Additions	n	Balances ²	Balances ²	Selection ³	Rate ³	Expense ³	Balances ⁴	Balances
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]=[e]-[j]
1	December	1900	Worksheet A4, Col. [f],	Lns. 14 and 43	\$0	\$0				\$0	\$0
2	January	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
3	February	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
4	March	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
5	April	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
6	May	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
7	June	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
8	July	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
9	August	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
10	September	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
11	October	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
12	November	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
13	December	1901			\$0	\$0		#N/A	#N/A	#N/A	#N/A
14	January	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
15	February	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
16	March	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
17	April	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
18	May	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
19	June	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
20	July	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
21	August	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
22	September	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
23	October	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
24	November	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
25	December	1902			\$0	\$0		#N/A	#N/A	#N/A	#N/A
26	1902 Total Depr	eciation Ex	xpense (Sum Lns. (1	4 through 25))				#N/A		
27	1902 13-Month	Average R	alances (Avg Lns. (13 through 25	\$0	\$0				#N/A	#N/A

Worksheet P2

Formula Rate Template (Projected) Projected Transmission Plant Activity 12 Months Ended December 31, 1902

				% of		Projected				Projected	
				Additions	Projected	Network			Monthly	Transmission	Projected
			Projected	Network	Transmission	Transmission	Depreciation	ı	Transmission	Accumulated	Transmission
Line			Transmission	Transmissio	Gross Plant	Gross Plant	Rate	Depreciation	Depreciation	Depreciation	Net Plant
No.	Month	Year	Plant Additions	n	Balances ²	Balances ²	Selection ³	Rate ³	Expense ³	Balances ⁴	Balances
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]=[e]-[j]

- Unless otherwise stated, source of shaded cells is company input/records. El Paso must input the percentage of projected additions it believes will be recoverable through network transmission rates in Column [d].
- Balances in Column [e] calculated using the end of year gross plant balances shown on Line 1 as well as the projected plant addditions for all subsequent months show in Column [c]. Balances in Column [f] reflect the same computation factoring in the network transmission percentages shown in Column [d].
- In periods in which the Company will use its current FERC approved depreciation rates to depreciate projected transmission plant additions, enter an 'A' in Column [g]. In periods in which El Paso will use new depreciation rates submitted to FERC for approval, enter an 'N' in Column [g] These depreciation rates used to develop projected depreciation expense are shown below:

Selection	Rate	Source
A	0.0000%	Attachment H (Actuals), Column [c], Lns. (59 / 16) / 12.0
N	#DIV/0!	Annual Composite Depreciation Rate in New Filed Study / 12.0

The monthly depreciation expense values shown in Column [i] are derived by multiplying the corresponding monthly depreciation rate shown in Column [h] by the average of the gross plant balances for the current and prior months contained in Column [e].

Balances in Column [j] calculated using the end of year accumulated depreciation balances shown on Line 1 as well as the projected depreciation expense for all subsequent months shown in Column [i].

El Paso Electric Company	Worksheet P3	Worksheet P3	Worksheet P3
E-mode Bata Tomolata (Beninstad)			

Formula Rate Template (Projected)
Construction Work in Progress (CWIP)
12 Months Ended December 31, 1902

	2 Months Linded	December 31, 1902																						
	in	Description ²	FERC		Constructio					BALANCES						BALA				Average CWIP	Network	Allocator	Network Transmission	Network Allocator Justification ⁴
-	c.	Description	Approval	Approved ³	n Start Date	Service Date	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Arcinge C III	Code	96	Balance	Network Anocator Justification
N	No.	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[i]	[k]	[1]	[m]	[n]	[o]	[p]	[q]	[r]	[s]=Avg. ([f] through [r])	[t]	[u]	$[v] = [s] \times [c] \times [u]$	[w]
	la						\$0													\$0		0.00%	\$0	
1	1Ь						\$0													\$0		0.00%	\$0 .	
	lc						\$0													\$0		0.00%	\$0	
							\$0													\$0		0.00%	\$0	
							\$0													\$0		0.00%	\$0 .	
							\$0													\$0		0.00%	\$0	
1	zz						\$0													\$0		0.00%	\$0	
_	2 Total Constr	uction Work in Progress (Sur	n Lns. (la throu	igh Izz))			S0	50	\$0	50	50	\$0	50	\$0	S0	\$0	\$0	S0	50	50			S0	

- 2 Total Construction Work in Progress (Num Lus. 112 universe).

 Notes and Sources:

 Unless otherwise dated, source of shaded cells in company input/records. Lines 1s through 1zz represent of the context of CWP behavior.

 If the certain of allowance for fault is used daring construction (AFLD)C consess when CWP is recovered in nic base corresponding to the amount of CWP included in rate base. Accounting procedures must ensure that there is no dufficient exceever of CWP and corresponding capitaled AFLD C.

 Precentages genter than 0% inted in column [c) must be accompanied by a corresponding FERC docket number in column [b], when each have been transment was applicated) directed or approved by the Commission pursuant to a \$205, \$200, or \$219 filing.

 4 Only network allocator codes listed on Worksheet P12 may be inputed.

Formula Rate Template (Projected)
Deferred Income Tax (DIT) Averages

12 Months Ended December 31	, 1902
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Lin				Days	in Period ¹	Dunnet'	Projected	Prorated	D 1
e			Days in	Days	Days in Trued-Up	Proration Percentag	Monthly	Projected Monthly	Prorated Projected
No.	Description / Month		Month	-	Period	e	Activity ²	Activity	Balances
	[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	$[g] = [e] \times [f]$	[h] = Cumulative(
	umulated Deferred Income Taxes (Account	No. 100)							
1	Dec-2021 (Worksheet P58, Ln. 3, Col. [q])	1/0/1900							\$
2	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
3	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
4	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
5	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0	#NUM!	#NUM!
6	May-1902	5/31/1900	31	215	#NUM!	#NUM!	\$0	#NUM!	#NUM!
7	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	\$0	#NUM!	#NUM!
8	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0	#NUM!	#NUM!
9	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!
14	Total (Sum Lns. (1 through 13))						50	#NUNI:	
	Total Account No. 190 - Balances Not Subject	t to Prorationin	<u>ıg</u>						
15	Beginning of Year Balance (Worksheet P5, La	n. 4, Col. [q])							5
16	End of Year Balance (Worksheet P5, Ln. 4, C	ol. [cc])							
17	Average of Beginning of Year and End of Year	ar Balances (Av	erage Lns	s. 15 and 16	5)				5
18	Total Account No. 190 - Prorated Balance at I	End of Year (Li	n. 13, Col.	[h])					#NUM!
9	Total Average Account No. 190 Balance (Lns	. (17 + 18))							#NUM!
		(
	umulated Deferred Income Taxes - Other Pr		ınt No. 28	32)					
	Dec-1902 (Worksheet P5, Ln. 7, Col. [q])	1/0/1900		226					(277.5)
	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!
	May-1902	5/31/1900	31 30	215	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM! #NUM!
	Jun-1902	6/30/1900 7/31/1900	31	185	#NUM! #NUM!	#NUM! #NUM!	\$0	#NUM!	#INUIVI!
	Jul-1902		31	154			60	#NIT IN A I	
	Aug 1002			123			\$0 \$0	#NUM!	#NUM!
28	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM! #NUM!
28 29	Sep-1902	8/31/1900 9/30/1900	31 30	93	#NUM! #NUM!	#NUM! #NUM!	\$0 \$0	#NUM! #NUM!	#NUM! #NUM! #NUM!
28 29 30	Sep-1902 Oct-1902	8/31/1900 9/30/1900 10/31/1900	31 30 31	93 62	#NUM! #NUM! #NUM!	#NUM! #NUM! #NUM!	\$0 \$0 \$0	#NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!
28 29 30 31	Sep-1902 Oct-1902 Nov-1902	8/31/1900 9/30/1900 10/31/1900 11/30/1900	31 30 31 30	93 62 32	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32	Sep-1902 Oct-1902 Nov-1902 Dec-1902	8/31/1900 9/30/1900 10/31/1900	31 30 31	93 62	#NUM! #NUM! #NUM!	#NUM! #NUM! #NUM!	\$0 \$0 \$0	#NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!
28 29 30 31 32	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32))	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900	31 30 31 30 31	93 62 32	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32))	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationing	31 30 31 30 31	93 62 32	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Li	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin 1. 8, Col. [q])	31 30 31 30 31	93 62 32	#NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc])	31 30 31 30 31	93 62 32 1	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Li	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc])	31 30 31 30 31	93 62 32 1	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av	31 30 31 30 31 31 mg	93 62 32 1	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C Average of Beginning of Year and End of Year	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av	31 30 31 30 31 31 mg	93 62 32 1	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36 37	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns.)	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (Lu	31 30 31 30 31 19 20 20 21 31 31 30 31	93 62 32 1	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36 37	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns umulated Deferred Income Taxes - Other Pro-	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (Lu . (36 + 37))	31 30 31 30 31 19 20 20 21 31 31 30 31	93 62 32 1	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36 37 38	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns umulated Deferred Income Taxes - Other Pro- Dec-1902 (Worksheet P5, Ln. 11, Col. [q])	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 tto Prorationir a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (La . (36 + 37))	31 30 31 30 31 30 31	93 62 32 1 33: 34 and 35 [h])	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36 37 38	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C) Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns. umulated Deferred Income Taxes - Other Properties of the Properties of	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 tt to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (La (36 + 37)) coperty (Account)	31 30 31 30 31 30 31 yerage Lns n. 32, Col.	93 62 32 1 33 34 and 35 [h])	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36 37 38 cc 39 40	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C) Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns. umulated Deferred Income Taxes - Other Properties of the Properties of	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 tt to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (La a. (36 + 37)) roperty (Account) 1/31/1900 2/28/1900	31 30 31 30 31 30 31 yerage Lns n. 32, Col. mt No. 28 #NUM! 28	93 62 32 1 33 34 and 35 [h])	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!
28 29 30 31 32 33 34 35 36 37 38 40 41 42	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C) Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns. umulated Deferred Income Taxes - Other Properties of the Properties of	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 tto Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (La a. (36 + 37)) roperty (Account) 1/31/1900 2/28/1900 3/31/1900	31 30 31 30 31 30 31 yerage Lns n. 32, Col. mt No. 28 #NUM! 28 32	93 62 32 1 33 34 and 35 [h]) 336 308 276	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM!
28 29 30 31 32 33 34 35 36 37 38 40 41 42 43	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C) Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns) umulated Deferred Income Taxes - Other Properties of the Properties of	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 t to Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (La a. (36 + 37)) coperty (Accor 1/0/1900 1/31/1900 2/28/1900 3/31/1900 4/30/1900	31 30 31 30 31 30 31 31 31 32 4NUM! 28 32 30	93 62 32 1 33 5. 34 and 35 [h]) 336 308 276 246	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#NUM!	#NUM!
28 29 30 31 32 33 34 35 36 37 38 40 41 42 43 44	Sep-1902 Oct-1902 Nov-1902 Dec-1902 Total (Sum Lns. (20 through 32)) Total Account No. 282 - Balances Not Subject Beginning of Year Balance (Worksheet P5, Ln. 8, C) Average of Beginning of Year and End of Year Total Account No. 282 - Prorated Balance at I Total Average Account No. 282 Balance (Lns. umulated Deferred Income Taxes - Other Properties of the Properties of	8/31/1900 9/30/1900 10/31/1900 11/30/1900 12/31/1900 tto Prorationin a. 8, Col. [q]) ol. [cc]) ar Balances (Av End of Year (La a. (36 + 37)) roperty (Account) 1/31/1900 2/28/1900 3/31/1900	31 30 31 30 31 30 31 yerage Lns n. 32, Col. mt No. 28 #NUM! 28 32	93 62 32 1 33 34 and 35 [h]) 336 308 276	#NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!	#NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM! #NUM!

Formula Rate Template (Projected)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1902

				Days	in Period ¹			Prorated	
Lin					Days in	Proration	Projected	Projected	Prorated
e			Days in	Days	Trued-Up	Percentag	Monthly	Monthly	Projected
No.	Description / Month		Month	Prorated	Period	e	Activity ²	Activity	Balances
	[a]		[b]	[c]	[d]	[e]=[c]/[d]	[f]	$[g] = [e] \times [f]$	[h] = Cumulative([g
47	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Total (Sum Lns. (39 through 51))	12/31/1900	31	1	mitolii.	WITCHI.	\$0	#NUM!	mitoivi.
	Total Account No. 283 - Balances Not Subje	ect to Prorationir	ıσ						
53	Beginning of Year Balance (Worksheet P5,		-						\$0
	End of Year Balance (Worksheet P5, Ln. 12								\$0
	Average of Beginning of Year and End of Y		erage Lns	s. 53 and 54	4)				\$0
56	Total Account No. 283 - Prorated Balance a	t End of Year (Li	n. 51, Col.	[h])					#NUM!
57	Total Average Account No. 283 Balance (Li	ns (55 ± 56))							#NUM!
58	Total Average Projected ADIT for Netwo	rk Transmissio	n (Lns. (1	4 + 33 + 52	2))				#NUM!
	ess Deferred Income Taxes (Account No. 2								40
	Dec-1902 (Worksheet P6, Ln. 3, Col. [q])	1/0/1900		25.					\$0
	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0	#NUM!	#NUM!
63	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0	#NUM!	#NUM!
64	May-1902	5/31/1900	31	215	#NUM!	#NUM!	\$0	#NUM!	#NUM!
65	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	\$0	#NUM!	#NUM!
66	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0	#NUM!	#NUM!
67	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
68	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0	#NUM!	#NUM!
69	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0	#NUM!	#NUM!
70	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Total (Sum Lns. (59 through 71))						\$0	#NUM!	
	Total Excess Deferred Income Taxes Acct N	Io 254 - Balance	s Not Sub	iect to Pro	rationing				
73	Beginning of Year Balance (Worksheet P6,		S TTO L D G C	jeet to 11oi	utioning				\$0
	End of Year Balance (Worksheet P6, Ln. 4,								\$0
	Average of Beginning of Year and End of Y	,	erage Lns	s. 73 and 74	4)				\$0
76	Total Excess Deferred Income Taxes - Prora	ted Balance at E	nd of Yea	r(In 71 (ol [h])				#NUM!
	Total Average Excess Deferred Income Tax			. (2 / 1, 0	(i.j)				#NUM!
//	Total Average Excess Deferred income Tax	Balance (Lns. (7	3 + 76))						#INUM!
	cient Deferred Income Taxes (Account No Dec-1902 (Worksheet P6, Ln. 7, Col. [q])	. 182.3) 1/0/1900							\$0
	Jan-1902 (Worksheet Fo, Lii. 7, Coi. [q])	1/31/1900	#NUM!	336	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!
	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!
	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!
	•			215	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!
	May-1902	5/31/1900	31				\$0 \$0		
	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!		#NUM!	#NUM!
	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	\$0	#NUM!	#NUM!
88	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	\$0	#NUM!	#NUM!
	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	\$0	#NUM!	#NUM!
90	Dec-1902 Total (Sum Lns. (78 through 90))	12/31/1900	31	1	#NUM!	#NUM!	\$0 \$0	#NUM!	#NUM!

Formula Rate Template (Projected) Deferred Income Tax (DIT) Averages

Deferred Income Tax (DIT) Averages 12 Months Ended December 31, 1902

			Days	in Period ¹			Prorated	
Lin			· <u> </u>	Days in	Proration	Projected	Projected	Prorated
e		Days in	Days	Trued-Up	Percentag	Monthly	Monthly	Projected
No.	Description / Month	Month	Prorated	Period	e	Activity ²	Activity	Balances
	[a]	[b]	[c]	[d]	[e]=[c]/[d]	[f]	[g] = [e] x [f]	[h] = Cumulative([g])
	Total Deficient Deferred Income Taxes Acct No. 182.	3 - Balances Not	Subject to	Prorationin	g			
92	Beginning of Year Balance (Worksheet P6, Ln. 8, Col	l. [q])			_			\$0
93	End of Year Balance (Worksheet P6, Ln. 8, Col. [cc])							\$0
94	Average of Beginning of Year and End of Year Balance	ces (Average Lns	. 92 and 93	3)				\$0
95	Total Deficient Deferred Income Taxes - Prorated Bal	ance at End of Y	ear (Ln. 90	, Col. [h])				#NUM!
96	Total Average Deficient Deferred Income Tax Balance	e (Lns. (94 + 95)))					#NUM!
97	Total Average Projected Excess/Deficient Deferred	I Income Taxes f	or Netwo	k Transmis	ssion (Lns. (7'	7 + 96))		#NUM!

Worksheet P4

Columns [b] through [c] are automatically populated based on the year inputed on Worksheet A1, line 2.

See Worksheet P5, lines 3, 7, 11, columns [q] through [cc] for actual monthly ADIT activity. See Worksheet P6, lines 3 and 7, columns [q] through [cc] for actual monthly excess and deficient deferred income tax activity.

El Paso Electric Company	Workshoot P5	Workshort P5	Workshoot P5
Formula Rate Template (Projected)			
Accumulated Deferred Income Tance (ADIT) Balances			
12 Months Ended December 31, 1992			

					Total Company E	ind-of-Meeth Bala	more					Network	Allocator					Network Transmiss	ion End-of-Month I	alances						
Description [a]	Dec-1901 Jan-1 [b] [c	1902 Feb-1902 c] [d]	2 Mar-1902 [4]	Anr-1902 5	May-1902 Ju [8]	m-1902 Jul- [b]	1992 Aug-1	1902 Seo-	1902 Oct k]	-1902 Nov [I] [(-1902 Dec [m] [Network -1902 Cede s] [o]	% Dac-19 [p] [q] = [b]	31 Jan-1902 x [p] [c] = [c] x [p]	Fub-1902 [s] = [d] x [p]	Mar-1902 [1] = [a] x [p]	Apr-1902 [u] = [f] x [p]	Mav-1902 [v] = [g] x [p] [w	lun-1902 Jul-] = [h] x [p] [x] =	1902 Aug-1 [i] x [p] [y] = [j]	02 See- x[p] [z]=[1992 Oct- k] x [p] [aa] =	1902 No [I] x [p] [bb] ·	n-1992 De -[m] x [p] [cc]	ac-1902 Pi = [a] x [p]	treated? Network Allecator Justification ³ [dd] [ex]
ed Deferred Income Taxes (Account No. 1991)																										
													0.00%	50 50	59	50	50 50	50	50	50	50	50	50	50	50	
												_	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
		-		-									0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50		50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	- 90	50	59	50	50	50	50	
												_	0.00%	50 50 F0 F0	50	59	50	50	50 F0	50	50	50	50	50	50	
		-		-									0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
												_	0.00%	50 50	50	50	50	50	50	50	50	50	50	50		
													0.00%	50 50	50	90	- 50	50	90	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	59	50	50	90	50	50	90	50	50	50	
												_	0.00%	50 50 50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 S0	50	50	50	50	50	50	50	50	50	50	50 50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	- 50	59	50	90	50	59	50	50	50	50	
														50 50	50	50	50	50	50	50	50	50	50	50	50	
												_	0.00%	50 50	50	50	50	50	50 m	50	50	50 m	50	50	50	
		_		_									0.00%	\$0 50	50	50	50	50	50	50	50	50	90	50	50	
Tetal Account No. 190 (Num Las. In through Izz)	50	50 5	50 50	SB	50	50	50	SO	50	50	50	50		50 50	50	50	50	50	50	50	50	50	SD	50	50	
Total Account No. 190 - Balances Subject to Prorationing Total Account No. 190 - Balances Not Subject to Prorationing	50 50		50 50 50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50		50 50 50 50	50 50			50 50	50 50	50 50	50	50 50	50 50	50 50	50 50	
Total Account No. 190 - Basinces Not Subject to Printabiling	50	30 3	30 50	30	50	50	30	50	30	30	50	30		30 30	50	30	30	50	30	30	50	30	50	30	50	
mulated Deferred Income Taxes - Other Property (Account No. 282) ¹																										
	50	50 5	<u>ss</u> <u>ss</u>	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	- 9	50	50	50	50	50	50	50	50	50	
	50	50 5	50 50 F0 F0	50	50	50	50	50	50 m	50	59	50	0.00%	50 50	50	50	50	50	50	50	59	50	50	50	50	
	50	50	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50		50	50	50	50	50	50	50	50	50	
	50	50	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
	50	50 5	50 50	50	50	50	50	59	50	50	50	50	0.00%	50 50	50	50	50	59	50	50	50	50	50	59	50	
	50	50 5	JD 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
		_303	20 50		30	39	30	50	30	30	50	30	0.00%	50 50 F0 F0	50	59	50	50	- SO	50	50	50	50	50	50	
		-		-									0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
Total Account No. 282 (Sum Luc. Sa through Szz)	59	50 5	50 50	59	50	50	50	SD	50	SD	50	50		50 50	50	50	SD	50	50	SB	50	50	SD	50	50	
Total Account No. 282 - Balances Subject to Prorationing Total Account No. 282 - Balances Not Subject to Prenationing	50 50	50 5 50 5	50 50 50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50		50 50 50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	
mulated Deferred Income Taxes - Other (Account No. 283)																										
	50	50 5	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
<u></u>	50	50	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
	50	50 5	50 S0	50	50	50	50	50	50	50	50	50	0.00%	50 50 50 50	50	50	50	50	50	50	50	50	50 50	50	50	
	- 9	90	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	- Al	50	50	50	90	90	50	
	50	50	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
	50	50 5	50 50	50	50	50	50	50	50	50	50		0.00%	50 50	50		50	50	50	50	50	50	50	50	50	
<u></u>	50	50	50 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	90	50	50	50	50	50	50	
	50	90 9	10 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50 50	50	50	50	50	50	50	50	50 50	
	50	50 5	JD 50	50	50	50	50	50	50	50	50	50	0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
			30		Al		_	-		-			0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
													0.00%	50 50	50	50	50	50	50	50	50	50	50	50	50	
etal Account No. 203 (Sum Law, 9a through 9cz)	59	_505	50 50	50	50	59	50	50	59	59	59	59		50 50	58	59	50	59	59	9	59	59	50	59	50	
	50		50 50	50	50	50	50	50	50	50	50	50		50 50	50			50	50	50	50	50	50	50	50	
Total Account No. 283 - Balances Subject to Protestioning			50 50	50	50	50	50	50	50	50	50	50		50 50	50	50	50	50	50	50	50	50	50	50	50	
Total Account No. 283 - Balances Subject to Promitioning	50	30 .																								
Total Account No. 283 - Balances Subject to Promisining Total Account No. 203 - Balances Not Subject to Promisining Total ACCOUNT (Lax. 2 + 6 + 10)		50 5		9	59	50	50	50	50	50	50	50		50 50	59	59	59	59	50	50	59	50	50	59	50	

breakont of ADIT terms.

Taken T'ed or "No. Chay phase-related ADIT behaves are subject to promisioning. Values on lines 3, 4, 7, 8, 11, no fit 2 will populate automatically based on the pages to column [66]. Pages and to page for ADIT terms with non-zero adiocation to accrete discussions to accrete discussions to accrete discussions to accrete discussions of the pages of the pages of the page for the pages of the pag

El Paso Electric Commune Formalis Ente Templan (Projected) Escore and Deficiert Defende Income Tanas El Monthe Ended December 31 1992						w	intohest P6								Worksheet PA						W	Robert Pri						w	reliabout Pri				Workshort Pr
Lie Description [4]	Duc-1901 [b]	Jan-1902 [c]			eath Ralances ^{1 4} tar-1902 M [4]	to-1902 Id	la=1982 :	34-1902 . R	Aue-1902 El	Tetal Company See-1902			Dec-1982 fail		Code %	Dac-1901 [4] = [b] × [p]		Notenik Transmis Fulr-1902 [s] = [d] x [p]			far-1982 A -[g] x [p] = [w]	n-1902 Ju - [N] x [p] [k]	61902 Au -101×101 (51*	Notenik Team -1902 Sus- [[x p x -1]			-1962 Da [m] x [p] [ex]	u-1902 Au -[e] x [e] [dd]	Amuel mediation P = [cc] - [q]	Perturbed or content of Unprotected? Association Period / Methodological [8]	ø	Nationals Allocator Jurid Dali	artical ²
Excess Deferred Income Taxes (Account No. 25t) La - De	53 53 53														000% 000%	50 50	50 50	50 50 50	50 50 50	50 50 61	50	90	50 50	50	50 50 50	50	50 50 61	50 50 50	50				
60 60 16	50 50 50														800% 800% 800%	50 50	50 50	50 50	50 50	50 50	50 50	90 90	60 50 50	60 50 50	50 50	50 50	50 50	50 50					
La: 2. Total Excess Defenred Income Taxes Acet No. 254 (Sum Luc, La through Eat) 3. Excess Defenred Income Taxes Subject to Promising	<u>si</u>	59	9	59	59	50	50	58	58	59	59	56	50	9	0.00%	50 59	50 59	50 50	50 56	50 50	55 58	9	50 59	9	50 56	9	50	50 50					
States Defend Income Trans Subject to Promisiniae Encore Defended Income Trans Not Subject to Promisiniae Defended Income Trans Advanced No. 189 to	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50		50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50	50 50				
5a 5a 5a															600% 600% 600%	50 50 50	50 50	50 50 50	50 50 50	50 50 50	50	90 90 90	50 50 50	50	50 50 50	50	50 50 50	50	50				
SAL Co. 6 Total Deficient Deferred Income Taxes Acet No. 1823 (Sum Las. Sa through Sat)	9	59	9	59	59	50	50	50	50	59	59	50	50	59	4,00%	50 50 50	50 50 59	56 56	56 56	9	50 51	6) 99	50 59	5. 9	56 56	50 50	50 58	- 60	50 59				
Deficient Deficred Income Tator Subject to Promisings Deficient Perfored Income Tator Not Subject to Promisions	50 61	50 6n	50 60	50 50	50 50	50 50	50 50	50	50	50 6n	50 50	50 50	50 50	50 61		50 60	50 50 64	50 50 50	50 50 50	50 50 61	50 50 6a	50 50 61	50 50	50 50 66	50 50 50	50 50 60	50 50 60	50 50 60	50 64				
Total Excess and Deficient Deferred Income Taxes (Las. 2 + 6) 10 Total Excess and Deficient Deferred Income Taxes Subject to Promission	9	59	59	59	59	50	50	59	59	59	59	50	50	59		59	59	50	50	- 9	59	99	59	90	50	9	59	59	59				
11 Total Course and ProCriet Defend Income Trees Not Solitor to Proceedings		60	60	60	60	56	56	64	61	60	60	66	56	- 61		60	60	50	50	- 6	66	60	60	66	50	-	60	60	60				

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It are "Not" or Not." Only phose which ACET behaves are subject to peractively lythese on

Some I, et al., it is an extra the propriets assertated by heard confine inputs to relating [as]

Only asmooth allocator codes found on Workshort P12 may be impated. Only deferred toxes related to teste bears, construction, or other cosm and revenues affloring jurisdictional con-of-saryice area to included are not bear industricate/allotion.
 Excess and deficient deferred income us behineve realists income tax gross-ups recorded to

El Paso Electric Company Formula Rate Template (Projected) Regulatory Assets and Liabilities 12 Months Ended December 31, 1902				We	reksheet P7							Workshee	t P7						Wor	rksheet P7							Worksheet	P7			Worksheet P7
Lin Type ²	Description	FERC F Account No.	TRC Approval Docket	Amount ³	Recovery Period (Months)	Monthly Americation Expense			% Approved : Rate Recover	for <u>Network</u>)		Notwork Transmi Americation Exp	uion ense Dec-	1901 Jan-1		UNAMORT b-1902 M			fay-1902	Jun-1902	Jul-1902		NAMORTIZ Sep-1902			2 Dec-190		ice Base Treat	for Rate Notwork Transmis need Unamortized Bala	sion Net	work Allocator Justification ⁶
No. [a]	[b]	[c]	[d]	[e]	[1]	[g]=[c]/[f]	(h)-17 (n) (y) <12, (n) (y Otherwise, 12	i [i]=[g]x[h]	[j]	[k]	[1]	[m]=[i]x[j]>	(1) [1	i] [o	0]	[p]	[q]	[1]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]	[aa]=Avg. ([i through [z])	[bb]	[cc]=[aa]x[1]x[[bb]	[dd]
la Asset						\$0	0	SO			0.00%		\$0	SO.														0		\$0	
Ib Liability						20	00	S0			0.00%		20	\$0														0		90	
Ic Asset						\$0	0	S0			0.00%		\$0	\$0														0		\$0	
						50	0	S0			0.00%		50	50														0		50	
											0.00%		20	_50														0		50	
								<u>SU</u>			0.00%		30	- 20													·	0		50	
2 Total Regulatory Assets and Liabilit	ies (Sum Los (1s through 1zz))			SO		50 50	- 0	50			0.00%		50	50	50	SO	SB	50	50	50	50	50	SN	SI	SI	n s	0 1	0	_	50	
3 Total Regulatory Assets	, , , , , , , , , , , , , , , , , , ,			\$0		\$0		\$0					\$0	\$0	\$0	50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SI	o s	10	0		50	
4 Total Regulatory Liabilities				\$0		\$0		\$0					\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	SI	o s	10	0		\$0	

- 4 Tool Regulatory Lobalities

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 Lines to the service stand, successful and the state of the service of the

El Paso Electric Company	Worksheet P8	Worksheet P8	Worksheet P8	Worksheet P8
El Paso Electric Company Formula Rate Template (Projected) Abandoned Pattut Herric Rate (Part Rate				
12 Months Ended December 31, 1902				

Lin	Description	FERC Account No.	FERC Approval Docket	Amount ²	Recovery Period (Months)	Monthly Amortinati Expanse	on Amortization Most in Current Year	ts Current Year Amortization Expense	% Approved for Rate Recovery ³		Allocator %	Network Transmission Americation Expense		Jan-1902	Feb-1902		Apr-1902		Jun-1902	Jul-1902	Aug-1902		NAMORTIZ Oct-1902			13-Month Avg. Unamortized Balance	% Appeaved for Rate Base Treatment ²	Network Transmission Unamortized Balance	Network Allocator Justification ⁵
No.	[a]	[b]	[c]	[d]	[e]	[f]=[d]/[e]	(g)-lf (m)(f) <12 (m)(f). Otherwise,	[h]=[f]x[g]	[1]	(i)	[k]	[l]=[h]x[i]x[k]	[m]	[n]	[0]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]=Avg. ([m] through [v])	[aa]	[bb]=[z]x[an]x[k]	[cc]
1a						SI	0	\$0			0.00%	\$0	\$0													\$0		\$0 .	
1b						SI) 0	S0			0.00%	\$0	S0													S0		\$0	
1c						9	0	SO.			0.00%	50	\$0													50		50	
						SI) 0	SO.			0.00%	\$0	S0													50		50	
						SI	0	\$0			0.00%	\$0	\$0													S0		\$0	
						9	0	\$0			0.00%	\$0	\$0													50		\$0	
lzz						SI) 0	\$0			0.00%	\$0	\$0													\$0		\$0	
2 Total	Abandoned Plant (Sum Li	ns. (1a through	h 1zz))	s	0	SI		SO				SO	50	S0	S0	SO	\$0	S0	S0	\$0	\$0	SO	S0	S0	S0	SO		SO	

- 27 Total Abandoned Plant (Sum Lin, (1a through 1zz)) 58

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Formula Rate Template (Projected)

Projected Expenses

12 Months Ended December 31, 1902

Line No.	Description	Reference	Actual Costs	Charge Factor ¹	Projected Costs
IVO.	[a]	[b]	[c]	[d]	[e]
1	Net Plant in Service	Attachment H (Actuals), Ln. 29, Col. [c]	\$0		#N/A
	O&M				
2	Transmission O&M Expenses	Attachment H (Actuals), Ln. 46, Col. [c]	\$0	#DIV/0!	#N/A
3	Account Nos. 561.1-561.8 (Load Dispatch)	Attachment H (Actuals), Ln. 47, Col. [c]	\$0	#DIV/0!	#N/A
4	Account No. 565 (Transmission of Electricity by Others)	Attachment H (Actuals), Ln. 48, Col. [c]	\$0	#DIV/0!	#N/A
	<u>A&G</u>				
5	A&G (Excluding Property Insurance and Regulatory Commission Expension		\$0	#DIV/0!	#N/A
6	Non-Recoverable A&G	Attachment H (Actuals), Ln. 51, Col. [c]	\$0	#DIV/0!	#N/A
7	Property Insurance	Attachment H (Actuals), Ln. 52, Col. [c]	\$0	#DIV/0!	#N/A
8	Transmission-Related Regulatory Commission Expense	Attachment H (Actuals), Ln. 53, Col. [f]	\$0	#DIV/0!	#N/A
9	Amortization of Transmission Rate Case Expense	Projected FERC. Rate Case Expenses Amortized Over 3 Years			\$0
10	Actual OPEB Expense	Attachment H (Actuals), Ln. 54, Col. [c]	\$0	#DIV/0!	#N/A
	Taxes Other than Income Taxes				
11	Payroll Taxes	Attachment H (Actuals), Ln. 65, Col. [c]	\$0	#DIV/0!	#N/A
12	Highway and Vehicle Taxes	Attachment H (Actuals), Ln. 66, Col. [c]	\$0	#DIV/0!	#N/A
13	Gross Receipts Taxes	Attachment H (Actuals), Ln. 68, Col. [c]	\$0	#DIV/0!	#N/A
14	Other Taxes (Non-Income)	Attachment H (Actuals), Ln. 69, Col. [c]	\$0	#DIV/0!	#N/A
	Load Dispatch Expenses				
15	Scheduling, System Control and Dispatch Services (561.4)	Worksheet A1, Ln. 51	\$0	#DIV/0!	#N/A
16	Reliability, Planning and Standards Development (561.5)	Worksheet A1, Ln. 52	\$0	#DIV/0!	#N/A
17	Transmission Service Studies (561.6)	Worksheet A1, Ln. 53	\$0	#DIV/0!	#N/A
18	Generation Interconnection Studies (561.7)	Worksheet A1, Ln. 54	\$0	#DIV/0!	#N/A
17	Reliability, Planning and Standards Development Services (561.8)	Worksheet A1, Ln. 55	\$0	#DIV/0!	#N/A
18	Net Plant in Service for Year Prior to Actual True-Up Year (1899)	FERC Form No. 1, Page 200, Col. (b), Ln. 3 less Ln. 14			
1.0	Property Taxes		**	WDW 1/01	WDH 1/01
19	Property Taxes	Attachment H (Actuals), Ln. 67, Col. [c]	\$0	#DIV/0!	#DIV/0!

Worksheet P9

Formula Rate Template (Projected) Projected Expenses 12 Months Ended December 31, 1902

Line No.	Description	Reference	Actual Costs	Charge Factor ¹	Projected Costs
	[a]	[b]	[c]	[d]	[e]

The charge factor is calculated by dividing the individual O&M and A&G expenses on lines 2 through 17 (column [c]) by the actual net plant in service found on line 1. This charge factor is only used if the percentage change between projected and actual net plant (as shown on line 1) is less than 2.5%. In which case, the charge factors listed in Column [d] are multiplied by the projected net plant on line 1 to respective projected expenses. If the percentage change in net plant is greater than 2.5%, then each projected expense item will be calculated by increasing the corresponding actual expense item by 2.5%. If the percentage change is less than 0%, then each projected expense item will be calculated the same as corresponding actual expense.

% Change in Net Plant from Actual to Projected	Ln. 1, Cols. ([e] - [c]) / Col. [c]	#N/A
Maximum Percentage Change	Fixed 2.5%	2.5%
Minimum Percentage Change	Fixed 0%	0.0%
Use Calculated Charge Factors?	"Yes" if % change is between 0% and 2.5%, otherwise "No"	#N/A
Use Maximum or Minimum Percentage Change?	"Max" if % change is > 2.5%, "Min" if % change is < 0%	#N/A

Property tax expenses relate to plant balances as of December 31, 2 Years prior to the expense period. Projected property taxes in Column [e] are calculated by multiplying the charge factor in Column [d] by the actual net plant in service balance shown on line 1. Property taxes charge factor calculated by dividing the actual property expense shown on line 19 by the net plant in service for the year prior to actual true-up year as shown on line 18.

El Paso Electric Company Formula Rate Template (Projected)

Corporate Income Tax Rates

12 Months Ended December 31, 1902

Line No.	Description [a]	Source [b]	Federal [c]	New Mexico [d]	Arizona [e]	Texas [f]	Total [g]
1	Corporate Income Tax Rate						
2	State Deduction for Federal Income Tax Purposes	-1.0 x Sum (Ln. 4, Cols. [d], [e], and [f]) x Ln. 1, Col. [c]	0.00%	ó			
3	State Apportionment Factor for Taxable Income/Losses	Company Input/Records					
4	Effective Rates ¹	Lns. (1 x 3)	0.00%	0.00%	0.00%	0.00%	0.00%
5	Blended State Income Tax Rate (SIT)	Ln. 4, Col. [g] less Ln. 4, Col. [c]					0.00%
6	Federal Income Tax Rate (FIT)	Lns. (4 - 5)					0.00%
7	Percent of Federal Income Deductible for State Tax Purposes (p)	Company Input/Records					
8	Composite Income Tax Rate (T)	$\left(\text{Ln. 6 x } (\text{1.0 - Ln. 5}) + \text{Ln. 5 x } (\text{1.0 - Ln. 6 x Ln. 7})\right) / \left(\text{1.0 - Lns. } (\text{5 x 6 x 7})\right)$					0.00%
Note	s and Sources:						

Federal effective rate (column [c]) equals the sum on lines 1 and 2. Total effective rate equals the sum of line 4, columns [c] through [f].

El Pasa Electric Cum Formula Rate Templan Incentise Plant Return 12 Months Ended Dece	no (Projected) trand Times									v	orksheet P11								Workshi	et P11							Workshee	at P11							Workshoo	PII		Workshort PI
Lin e No.	Project Name ² [4]	HRC Appared ROE locate limited Appared [b] [c]		Weighted BCIII Invention [a]=[a]x[d]	N. Appensal for Bate Base Treatment [F]	Code %	Duc-1901		6-1902 Mar-19 [k] [l]	RVIKE RG2 Aw-1992 [m]	Man-1902 A	un-1902 Jul-	GR0 1902 Aur-190 [p] [q]	SS PLANTIN S 12 Sun-1902 [r]	Oct-1902 [4]	Nov-1902 Dec	-1902 Dec-19	OCUMULATED 00 Jan-1902 [w]	Feb-1902 Ma [x]	\$ r-1902 Aw-1 bl (*	902 May-1902 [as]	3as-1902 3u [bb]	CUMULATED D 6-1902 Aug-19 [cc] [dd]	02 Sep-1902		n-1902 Dec	11-Mont -1902 Green I MA] [12]-Augul	Flori Accom-		National seniosies Green. 1 k3=[k]u[ii]	Natural Damminine Acces (E)-(A)(ji)	Nationals Transmission N [mm]={kk}-{I		Ten Rain i	iron Sp.	Tan	Network	k Allocator Partification
Notes and Sources: Unless otherwise represent adjustal	Return Return and Taxes Clean Les. In threework on concel, common of chalacteristic company input to each ability to the repeated compressed on an ability to the company of the company of the company of the company confirmation of the control person and time control and control and the confirmation of the control and	cords. Lines 1a through 1zz	HDOVER HDOVER HDOVER	*D0:00		0.00% 0.00% 0.00% 0.00% 0.00%	50 50 50 50 50	SB	59	50 50	SB	SB	50 S	0 50	SI	58	59	0 0 0 0 0	SR	SB	50 50	50	Sign 1	ie 50	50	SO	59	50 50 50 50 50 50 50 50	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$	\$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	90 90 90 90 90 90 91 91 92 92		0 #DEC1 0 #DEC1 0 #DEC1 0 #DEC1 0 #DEC1	0.0 0.0 0.0 0.0	65 #D0 65 #D0 65 #D0 65 #D0 65 #D0	61 HD0 61 HD0		
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Formula Rate Template (Projected)

Allocation Factors

12 Months Ended December 31, 1902

Line No.	Description Reference		Code		Amount / %
NO.	[a]	[a] [b]			[d]
1	100% Network Transmission	Fixed Percentage ¹	DA	=	100.00%
2	0% Network Transmission	Fixed Percentage ¹	NA	=	0.00%
2	Gross Plant in Service	A			ФО
3 4	Network Transmission Total Company	Attachment H (Projected), Ln. 20, Col. [c] Attachment H (Projected), Ln. 20, Col. [f]			\$0 \$0
5	Gross Plant Allocation Factor	Lns. (3 / 4)	GP	=	0.00%
	Net Plant in Service				
6 7	Network Transmission Total Company	Attachment H (Projected), Ln. 30, Col. [c] Attachment H (Projected), Ln. 30, Col. [f]			#N/A #N/A
8	Net Plant Allocation Factor	Lns. (6 / 7)	NP	=	0.00%
	Gross Transmission Plant in Service				
9 10	Network Transmission Total Company	Worksheet P2, Ln. 27, Col. [f] Attachment H (Projected), Ln. 17, Col. [c]			\$0 \$0
11	Transmission Plant Allocation Factor	Lns. (9 / 10)	TP	=	0.00%
12	Wages and Salaries Production	Worksheet A1, Ln. 69			\$0
13	Transmission	Worksheet A1, Ln. 70			\$0 \$0
14	Distribution	Worksheet A1, Ln. 71			\$0 \$0
15	Other	Worksheet A1, Lns. $(72 + 73 + 74)$			\$0
16	Total	Sum Lns. (12 through 15)		-	\$0
17	Network Transmission	Lns. (11 x 13)			\$0
18	Wages and Salaries Allocation Factor	Lns. (17 / 16)	WS	=	0.00%

This allocator is fixed and cannot be modified absent a ruling from the Commission.

Worksheet P13

El Paso Electric Company Formula Rate Template (Projected) Depreciation and Amortization Rates 12 Months Ended December 31, 1902

C C C C C C C C	Line No.	Account No.	Account Description	Blended Rates FF1	Rate per Depreciation Rate Study	Rates As Settled Docket No. ER22-282 ²
1 311,00 Structures and Improvements 4,17%		[a]	[b]	[c]	[d]	[e]
2 312.00 Boiler Plant Equipment 3,74% 3 3 313.00 Boiler Plant Equipment 6 Engines and Engine-Driven Generators 4,79% 4 314.00 Tutogenerator Units 3,84% 5 5 315.00 Accessory Electric Equipment 3,77% 5 6 316.00 Miscellaneous Power Plant Equipment 3,77% 6 7 341.00 Structures and Improvements 3,27% 7 8 140.00 Structures and Improvements 3,46% 8 8 342.00 Full Holders 3,52% 7 10 344.00 Generators 3,27% 7 11 345.00 Accessory Electric Equipment 3,77% 7 11 345.00 Accessory Electric Equipment 3,77% 7 12 346.00 Miscellaneous Power Plant Equipment 3,77% 7 12 346.00 Miscellaneous Power Plant Equipment 3,77% 7 13 350.10 Land Rights 1 13 350.10 Land Rights - 10,22% 1,25% 1						
3 313.06 Engines and Engine-Driven Generators 479% 4 314.06 Engines and Engine-Driven Generators 3.29% 6 315.00 Accessory Electric Equipment 3.29% 6 316.00 Miscellaneous Power Plant Equipment 3.29% 6 316.00 Full Holders 3.25% 6 316.00 Full Holders 3.52% 7.27	-					
3 314.00 Turbogenerator Units 3.84% 5 315.00 Accessory Electric Equipment 3.29% 3.77%						
5 315.00 Accessory Electric Equipment 3,29% 6 316.00 Miscellaneous Power Plant Equipment 3,27% 7 341.00 Structures and Improvements 3,46% 8 342.00 Fuel Holders 1,52% 9 343.00 Prime Movers 1,52% 10 344.00 Cenerators 3,62% 11 345.00 Accessory Electric Equipment 3,71% 12 346.00 Rocellaneous Power Plant Equipment 3,71% 13 345.00 Accessory Electric Equipment 3,71% 14 350.10 Land Rights 1,02% 15 352.00 Structures and Improvements 1,10% 16 353.00 Station Equipment 1,56% 1,16% 17 354.00 Steel Poles 1,91% 1,10% 18 355.00 Wood and Steel Poles 1,91% 1,68% 18 355.00 Wood and Steel Poles 1,91% 1,68% 20 350.00 Station Equi						
Cax Turbine Plant						
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9 343,00 Prime Movers 3.29% 10 344,00 Generators 3.09% 11 345,00 Accessory Electric Equipment 3.90% 12 346,00 Miscellaneous Power Plant Equipment 3.271½ 13 345,00 Miscellaneous Power Plant Equipment 3.271½ 14 350,10 Land Rights 1.02% 3.79% 3.79% 15 350,00 Land Rights Isleta 3.79% 3.79% 16 353,00 Structures and Improvements 1.16% 1.16% 1.16% 17 354,00 Stell Towers and Fixtures 1.19% 1.19% 18 355,00 Wood and Stele Poles 1.19% 1.19% 19 356,00 Overhead Conductors & Devices 1.61% 1.37% 20 359,00 Roads and Trails 1.28% 1.28% Distribution Plant 1.28% 1.28% Distribution Plant 1.36% 1.32% 21 361,00 Structures and Improvements 1.46% 1.37% 22 361,00 Overhead Conductors & Devices 2.35% 23 362,00 Structures and Improvements 1.46% 1.37% 24 364,00 Poles, Towers and Fixtures 3.11% 25 365,00 Overhead Conductors & Devices 2.35% 26 366,00 Underground Conductor & Devices 2.35% 27 367,00 Underground Conductors & Devices 2.35% 28 368,00 Line Transformers 2.36% 29 369,00 Services 3.07% 21 371,00 Installations on Customers' Premises 2.22% 23 373,00 Structures and Improvements-Systems 2.00% General Plant 1.38% 3.30%					3.46%	
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177 354.00 Steel Towers and Fixtures 1.19% 1.19% 1.19% 1.19% 1.19% 1.19% 1.19% 1.19% 1.19% 1.15% 1.68% 1.28% 1						1.16%
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23 361.00 Structures and Improvements 1.46%						
23 362.00 Station Equipment 1.43%						
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25 365.00 Overhead Conductors & Devices 2.35%						
26 366.00 Underground Conduit 1.50% 27 367.00 Underground Conductors & Devices 3.07% 28 368.00 Line Transformers 2.34% 29 369.00 Services 1.38% 30 370.00 Meters 2.62% 31 371.00 Installations on Customers' Premises 3.22% 32 373.00 Street Lightin and Signal Systems 2.06% 32 373.00 Structures and Improvements-Systems Operations Building 3.66% 3.66% 3 390.00 Structures and Improvements-Stanton Tower 2.30% 2.30% 35 390.00 Structures and Improvements-Stanton Tower 2.30% 2.30% 35 390.00 Structures and Improvements-Content Structures 2.11% 2.11% 36 390.00 Structures and Improvements-Other Structures 2.97% 2.97% 37 390.00 Structures and Improvements-Other Structures 2.97% 2.97% 39 390.00 Structures and Improvements-Other Structures 2.97% 2.97% 39 390.00 Structures and Improvements-Other Structures Mise Buildings 2.97% 2.97% 40 391.00 Office Furniture and Equipment 0.49% 0.49% 41 393.00 Structures and Improvements-Other Structures Mise Buildings 0.49% 0.49% 42 394.00 Office Furniture and Equipment 0.37% 0.37% 43 395.00 Laboratory Equipment 0.37% 0.37% 44 396.00 Power Operated Equipment 0.36% 3.86% 3.86% 45 397.00 Communication Equipment 8.72% 8.72% Intangible Plant						
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29 369.00 Services 1.38%						
371.00	29	369.00			1.38%	
373.00 Street Lightin and Signal Systems 2,06%	30	370.00	Meters			
Seneral Plant 33 390.00 Structures and Improvements-Systems Operations Building 3.66% 2.36% 2.30						
33 390.00 Structures and Improvements-Systems Operations Building 3.66% 3.66% 34 390.00 Structures and Improvements-Stanton Tower 2.30% 2.30% 35 390.00 Structures and Improvements-Great Provements-Great Provements Great Provement Great Provement Great Provement Great Great Great Provement Great Great Great Provement Great Grea	32	373.00	Street Lightin and Signal Systems		2.06%	
34 390.00 Structures and Improvements-Stanton Tower 2,30% 2,20% 390.00 Structures and Improvements-Eastside Operations Center 2,11% 2,11% 2,11% 390.00 Structures and Improvements-Other Structures 2,97% 2,97% 2,97% 390.00 Structures and Improvements-Other Structures Management System 2,97% 2,27%	22				2.669/	2.660/
35 390.00 Structures and Improvements-Eastside Operations Center 2.11% 2.11% 30 390.00 Structures and Improvements-Other Structures 2.97%						
36 390.00 Structures and Improvements-Other Structures Vanderbilt 2.97% 2.97% 37 390.00 Structures and Improvements-Other Structures Vanderbilt 2.97% 2.97% 38 390.00 Structures and Improvements-Other Structures Mise Buildings 2.97% 2.97% 40 391.00 Office Furniture and Equipment 0.49% 0.49% 41 393.00 Stores Equipment 0.37% 0.37% 42 394.00 Tools, Shop and Garage Equipment 3.44% 3.44% 43 395.00 Laboratory Equipment 6.65% 6.65% 44 396.00 Power Operated Equipment 3.86% 3.86% 3.86% 45 397.00 Communication Equipment 8.72% 8.72% Intangible Plant* 47 303.10 Software - 5 Years 20.00% 20.00% 48 303.20 Software - 7 Years 11.11% 11.11% 50 303.40 Software - 9 Years 11.11% 11.11% 51 303.50						
37 390.00 Structures and Improvements-Other Structures Vanderbilt 2.97% 2.97% 38 390.00 Structures and Improvements-Other Structures Emergency Management System 2.97% 2.9					2.97%	
38 390.00 Structures and Improvements-Other Structures Emergency Management System 2.97% 2.97% 39 390.00 Structures and Improvements-Other Structures Misc Buildings 2.97% 2.97% 40 391.00 Office Furniture and Equipment 0.49% 0.49% 41 393.00 Stores Equipment 0.37% 0.37% 42 394.00 Tools, Shop and Garage Equipment 6.65% 6.65% 43 395.00 Laboratory Equipment 3.66% 3.86% 44 396.00 Power Operated Equipment 8.43% 8.43% 45 397.00 Communication Equipment 8.72% 8.72% Intangible Plant 47 303.10 Software - 5 Years 20.00% 20.00% 48 303.20 Software - 7 Years 11.19% 11.11% 49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
39 390.00 Structures and Improvements-Other Structures Misc Buildings 2.97% 2.97% 4.0 391.00 Office Furniture and Equipment 0.49%				magement System		
40 391.00 Office Furniture and Equipment 0.49% 0.49% 1.393.00 Stores Equipment 0.37% 0.38%			Structures and Improvements-Other Structures Misc Buildings		2.97%	
42 394.00 Tools, Shop and Garage Equipment 3.44% 3.44% 43 395.00 Laboratory Equipment 6.55% 6.55% 44 396.00 Power Operated Equipment 3.86% 3.86% 45 397.00 Communication Equipment 8.43% 8.43% 46 398.00 Miscellaneous Equipment 8.72% Intangible Plant* 48 303.10 Software - 5 Years 20.00% 20.00% 48 303.20 Software - 7 Years 14.29% 14.29% 49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years 7.69% 7.69%						
43 395.00 Laboratory Equipment 6.65% 6.65% 44 396.00 Power Operated Equipment 3.86% 3.86% 45 397.00 Communication Equipment 8.43% 8.43% 46 398.00 Miscellaneous Equipment 8.72% 8.72%						
44 396.00 Power Operated Equipment 3.86% 3.86% 45 397.00 Communication Equipment 8.43% 8.43% 46 398.00 Miscellaneous Equipment 8.72% 8.72% Intangible Plant* 47 303.10 Software - 5 Years 20.00% 20.00% 48 303.20 Software - 7 Years 14.29% 14.29% 49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years 7.69% 7.69%						
45 397.00 Communication Equipment 8.43% 8.43% 46 398.00 Miscellaneous Equipment 8.72% 8.72						
46 398.00 Miscellaneous Equipment 8.72% 8.72% Intangible Plant* 47 303.10 Software - 5 Years 20.00% 20.00% 48 303.20 Software - 7 Years 14.29% 14.29% 49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years 7.69% 7.69%						
47 303.10 Software - 5 Years 20.00% 20.00% 48 303.20 Software - 7 Years 14.29% 14.29% 49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years 7.69% 7.69%					8.72%	
48 303.20 Software - 7 Years 14.29% 14.29% 49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years 7.69% 7.69%		Intangible P	lant ¹			
49 303.30 Software - 9 Years 11.11% 11.11% 50 303.40 Software - 11 Years 9.09% 9.09% 11.11% 76.99% 7						
50 303.40 Software - 11 Years 9.09% 9.09% 51 303.50 Software - 13 Years 7.69% 7.69%						
51 303.50 Software - 13 Years <u>7.69%</u>						
32 303.00 Sonware - 13 Years 6.67% 6.67%						
	52	303.60	Sonware - 15 Years		0.07%	0.67%

- Notes and Sources:

 Subject to a change in Uniform System of Accounts requirements, once an intangible asset is placed in a particular subaccount (corresponding to the appropriate useful life), it will remain in that subaccount and use the subaccount's amortization rate until it is fully amortized.

 The depreciation rates listed for Transmission, General, and Intangible Plant were approved in the Docket No. ER22-282-000 Settlement and cannot be changed absent approval from the Commission pursuant to a section 205 or 206 filing.

Formula Rate Template (Projected)
Projected Transmission Depreciation Composite Rate
12 Months Ended December 31, 1900

Line No.	Account No.	Account Description	EOY 1900 Balance	Depreciation Rates	Depreciation Expense
	[a]	[b]	[c]	[d]	$[e] = [c] \times [d]$
	Transmissio	n Plant		Worksheet P13, Col. [e]	
1	350.10	Land and land rights		1.02%	-
2	350.10	Land Rights (Isleta)		3.79%	-
3	352.00	Structures and improvements		1.16%	-
4	353.00	Station equipment		1.24%	-
5	354.00	Towers and fixtures		1.19%	-
6	355.00	Poles and fixtures		1.68 %	-
7	356.00	Overhead conductors, devices			-
8	359.00	Roads and trails		1.28%	_
9		Transmission Total	-		
10	#DIV/0!				

El Paso Electric Company Formula Rate Template (Actuals) True-Up Adjustment

	Op Adjustment onths Ended December 3	31, 1900								
Line No.	Month [a]	Year [b]	Refunds / (Surcharges) ^l [c]	Cumulative Refunds / (Surcharges) (Beginning of Month) [d]=Cumulative([c])	Base for Quarterly Compound Interest ² [e]	Base for Monthly Interest [f] = [d] + [e]	Monthly FERC Interest Rate ³	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges) ⁴	Cumulative Refunds and Interest (End of Month) [j]=Cumulative([c],[h],[i])
NIE	WORK ED ANGLIGGE	ON (APPRAC	CHARLE H	[*])						[0],[],[.]
NET	WORK TRANSMISSIC True-Up Year	ON (ATTAC	CHMENT H)							
1	January	1900	#DIV/0!	\$0	\$0	\$0		\$0		#DIV/0!
2	February	1900	#DIV/0!	#DIV/0!	\$0			#DIV/0!		#DIV/0!
3	March	1900	#DIV/0!	#DIV/0!	\$0			#DIV/0!		#DIV/0!
4	April	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
5	May	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
6 7	June July	1900 1900	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!		#DIV/0! #DIV/0!
8	August	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
9	September	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
10	October	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
11	November	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
12	December	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
	Intermediate Year									
13	January	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
14	February	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
15	March	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
16	April	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
17 18	May	1901 1901		#DIV/0! #DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
19	June July	1901		#DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0!	#DIV/0! #DIV/0!		#DIV/0! #DIV/0!
20	August	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
21	September	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
22	October	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
23	November	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
24	December	1901		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
	Rate Year									
25	January	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
26	February	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
27	March	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
28 29	April May	1902 1902		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
30	June	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
31	July	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
32	August	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
33	September	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
34	October	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
35 36	November December	1902 1902		#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!	#DIV/0! #DIV/0!
				•	•					
		. `	ment H) True-Up Adjustmen	t with Interest (Sum	Lns. (25 through	h 36) x -1.0)			#DIV/0!	
38 39	Less: True-Up Adjustm		sion (Attachment H) (Lns. (3°	7 28))					#DIV/0! #DIV/0!	=
37	Total interest for Netwe	AK TTansinise	sion (Attachment 11) (Liis. (3	r - 30))					#B1770:	
LOA	D DISPATCH (SCHEI	DULE 1)	_							
40	True-Up Year January	1900	\$0	\$0	\$0	\$0	0.00%	\$0		\$0
40	February	1900	\$(\$0 \$0		0.00%	\$0 \$0		\$0 \$0
42	March	1900	\$(\$0		0.00%	\$0		\$0
43	April	1900	\$0		\$0		0.00%	\$0		\$0
44	May	1900	\$0		\$0		0.00%	\$0		\$0
45	June	1900	\$0		\$0		0.00%	\$0		\$0
46	July	1900	\$0		\$0		0.00%	\$0		\$0
47 48	August September	1900 1900	\$0 \$0		\$0 \$0		0.00% 0.00%	\$0 \$0		\$0 \$0
48	October	1900	\$(\$0 \$0		0.00%	\$0 \$0		\$0 \$0
50	November	1900	\$(\$0		0.00%	\$0		\$0
51	December	1900	\$0	\$0	\$0	\$0	0.00%	\$0		\$0
	Intermediate Vesa									
52	Intermediate Year January	1901		\$0	\$0	\$0	0.00%	\$0		\$0
	February	1901		\$0	\$0		0.00%	\$0		\$0
54	March	1901		\$0	\$0		0.00%	\$0		\$0
55	April	1901		\$0	\$0		0.00%	\$0		\$0
56 57	May	1901		\$0 \$0	\$0		0.00%	\$0 \$0		\$0 \$0
57	June	1901		\$0	\$0	\$0	0.00%	\$0		\$0

El Paso Electric Company Formula Rate Template (Actuals) True-Up Adjustment

12 Months Ended December 31, 1900

Line No.		Year [b]	Refunds / (Surcharges) ¹ [c]	Cumulative Refunds / (Surcharges) (Beginning of Month) [d]=Cumulative([c])	Base for Quarterly Compound Interest ²	Base for Monthly Interest [f] = [d] + [e]	Monthly FERC Interest Rate ³	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges) ⁴	Cumulative Refunds and Interest (End of Month) [j]=Cumulative([c],[h],[i])
58	July	1901		\$0	\$0	\$0	#DIV/0!	#DIV/0!		#DIV/0!
59	August	1901		\$0	\$0	\$0	#DIV/0!	#DIV/0!		#DIV/0!
60	September	1901		\$0	\$0	\$0	#DIV/0!	#DIV/0!		#DIV/0!
61	October	1901		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
62	November	1901		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
63	December	1901		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!
	Rate Year									
64	January	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
65	February	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
66	March	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
67	April	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
68	May	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
69	June	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
70	July	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
71	August	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
72	September	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
73	October	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
74	November	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
75	December	1902		\$0	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

76	Total Load Dispatch	(Schedule 1)	True-Up .	Adjustment with Interest	(Sum Lns.	(64 through 75) x	(-1.0)

77 Less: True-Up Adjustment¹

78 Total Interest for Load Dispatch (Schedule 1) (Lns. (76 - 77))

#DIV/0!
\$0
#DIV/0!

Notes and Sources:	Network	
Refunds/surcharges calculated as follows:	Transmission	Load Dispatch
(A) Actual Net Revenue Requirement for Current True-Up Year:	#DIV/0!	\$0
(B) Projected Net Revenue Requirement for Current True-Up Year:		
(C) True-Up Adjustment ((B)-(€A))	#DIV/0!	\$0
(D) Monthly Refunds/Surcharges ((C) / 12.0):	#DIV/0!	\$0

Actual net revenue requirement for network transmission from Attachment H (Actuals), line 6. Actual net revenue requirement for load dispatch from Schedule 1 (Actual), line 9. Projected net revenue requirements from the rate filings for the true-up year.

Item (B) includes any amounts specified in the Docket No. ER22-282-000 Settlement.

Equals the quarterly compound interest base at the end of the prior quarter plus interest calculated for the prior quarter.

The monthly interest rates to be applied to the over recovery or under recovery amounts during the true-up year and the first (6) months of the intermediate year will be determined using the monthly FERC interest rates (as determined pursuant to 18 C.F.R. Section 35.19a) posted at https://www.ferc.gov/interest-calculation-rates-and-methodology. The monthly interest rates to be applied to the over recovery or under recovery amounts during the rate year and the last (6) months of the intermediate year will be determined using the simple average of the monthly interest rates for the first (6) months of the intermediate year and the last (6) months of the true-up year.

⁴ Determined using the "PMT" function employing the monthly interest rate for the rate year and the end-of-month cumulative refunds and interest amount as of December of the intermediate year.

Formula Rate Template (Projected)
Schedule 1 - Load Dispatch Revenue Requirement
12 Months Ended December 31, 1900

Line No.	FERC Account [a]	Description [b]	Reference [c]	Amount [d]
1		Schedule 1 Actual Annual Revenue Requirement	Worksheet A1, Ln. 51	\$0
2		True-Up Adjustment with Interest	Worksheet P14, Ln. x	#DIV/0!
3		Schedule 1 Projected Annual Revenue Requirement	Ln. 1 + Ln. 2	#DIV/0!
4		Divisor (kW)	Worksheet A2, Ln. 16	#DIV/0!
		Rates		
5		Annual (MW-year)	Lns. (3 / 4)*1,000	#DIV/0!
6		Monthly (MW-month)	Ln. 5 / 12.0 Months	#DIV/0!
7		Weekly (MW-week)	Ln. 5 / 52.0 Weeks	#DIV/0!
8		Daily On-Peak (MW-day)	Ln. 7 / 6.0 Days	#DIV/0!
9		Daily Off-Peak (MW-day)	Ln. 7 / 7.0 Days	#DIV/0!
10		Hourly On-Peak (MW-hour)	Ln. 8 / 16.0 Hours	#DIV/0!
11		Hourly Off-Peak (MW-hour)	Ln. 9 / 24.0 Hours	#DIV/0!