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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 Act[1] and Part 35 of the regulations of the Federal Energy Regulatory Commission[2] ("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).

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 formula[4] 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;

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[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."[6]

- 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:

Milena Yordanova Senior Attorney El Paso Electric Company P.O. Box 982 El Paso, TX 79960 (202) 302-7746 milena.yordanova@epelectric.com	Wendy B. Warren Wright & Talisman, P.C. 1200 G Street, N.W., Suite 600 Washington, DC 20005 (202) 393-1200 warren@wrightlaw.com

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).

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[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.

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,

/s/ Wendy B. Warren

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Attachments

Attachment A

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

El Paso Electric Company

Formula Rate Template

Table of Contents

Line No.	Worksheet [a]	Description [b]	Actual / Projected [c]	Year [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**

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description	Reference	Total Company Amount	Network Allocator[4] Code	Network Allocator[4] %	Network Transmission
	[a]	[b][5]	[c]	[d]	[e]	[f] = [c] x [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

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	% [e]	Network Transmission [f] = [c] x [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!

Line No.	Description	Reference	Total Company Amount	Network Allocator[4] Code	%	Network Transmission
	[a]	[b][5]	[c]	[d]	[e]	[f] = [c] x [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

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	% [e]	Network Transmission [f] = [c] x [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!

Notes and Sources:

[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.

[3] 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 Worksheet A1
Formula Rate Template (Actuals)
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]		
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)	Page 112, Line 3, Columns (c) and (d)				
7	Unappropriated Undistributed Subsidiary Earnings (216.1)	Page 112, Line 12, Columns (c) and (d)				
8	Accumulated Other Comprehensive Income (219)	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	Amortization of Loss on Reaquired Debt (428.1)	Page 117, Line 64, Column (c)				
15	Amortization of Premium on Debt-Credit (429)	Page 117, Line 65, Column (c)				
16	Amortization of Gain on Reaquired Debt-Credit (429.1)	Page 117, Line 66, 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)				
	End of Year Gross Plant in Service Balances					
19	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	Total Production Plant	Pages 204-205, Line 46, Columns (b) and (g)				
25	Asset Retirement Costs (Transmission Plant)	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)				
29	Asset Retirement Costs (General Plant)	Pages 206-207, Line 98, Columns (b) and (g)				
30	Total General Plant	Pages 206-207, Line 99, Columns (b) and (g)				
31	Land and Rights Held for Future Use	Page 214, Lines 1 through 20, Column (d)				
32	Construction Work in Progress	Page 216, Line 43, Column (b)				
	End of Year Accumulated Depreciation Balances				Adjustment per the Docket ER22-282 Settlement	Adjusted Amount
33	Steam Production	Page 219, Line 20, Column (c)				$0
34	Nuclear Production	Page 219, Line 21, Column (c)				$0
35	Hydraulic Production	Page 219, Lines 22+23, Column (c)				$0
36	Other Production	Page 219, Line 24, Column (c)				$0
37	Transmission	Page 219, Line 25, Column (c)				$0
38	Distribution	Page 219, Line 26, Column (c)				$0
39	General	Page 219, Line 28, Column (c)				$0
	Materials and Supplies Balances					
40	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)				
	Operating Expenses					
48	Load Dispatch-Reliability (561.1)	Page 321, Line 85, Column (b)				
49	Load Dispatch-Monitor and Operate Transmission System (561.2)	Page 321, Line 86, Column (b)				
50	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	Generation Interconnection Studies (561.7)	Page 321, Line 91, Column (b)				
55	Reliability, Planning and Standards Development Services (561.8)	Page 321, Line 92, Column (b)				
56	Transmission of Electricity by Others (565)	Page 321, Line 96, Column (b)				
57	Total Transmission Expenses	Page 321, Line 112, 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	Total Administrative and General Expenses	Page 323, Line 197, Column (b)				
62	Industry Association Dues (930.2)	Page 335, Column (b)				

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

Worksheet A1

Line No.	Description [a]	Reference [b]	Beginning of Year Input [c]	Current Year/End of Year Input [d]	Adjustment per the Docket ER22-282 Settlement	Adjusted Amount
	Depreciation and Amortization Charges					
63	Total (Intangible Plant)	Page 336, Line 1, Column (f)				$0
64	Depreciation Expense for AROs (Intangible Plant)	Page 336, Line 1, Column (c)				$0
65	Total (Transmission Plant)	Page 336, Line 7, Column (f)				$0
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)				

Line No.	Description [a]	Reference [b]	Beginning of Year Input [c]	Current Year/End of Year Input [d]
	Long-Term Firm Point-to-point Reservations			
99	January	Page 400, Line 1, Column (g)		
100	February	Page 400, Line 2, Column (g)		
101	March	Page 400, Line 3, Column (g)		
102	April	Page 400, Line 5, Column (g)		
103	May	Page 400, Line 6, Column (g)		
104	June	Page 400, Line 7, Column (g)		
105	July	Page 400, Line 9, Column (g)		
106	August	Page 400, Line 10, Column (g)		
107	September	Page 400, Line 11, Column (g)		
108	October	Page 400, Line 13, Column (g)		
109	November	Page 400, Line 14, Column (g)		
110	December	Page 400, Line 15, Column (g)		
	Other Long-Term Firm Service			
111	January	Page 400, Line 1, Column (h)		
112	February	Page 400, Line 2, Column (h)		
113	March	Page 400, Line 3, Column (h)		
114	April	Page 400, Line 5, Column (h)		
115	May	Page 400, Line 6, Column (h)		
116	June	Page 400, Line 7, Column (h)		
117	July	Page 400, Line 9, Column (h)		
118	August	Page 400, Line 10, Column (h)		
119	September	Page 400, Line 11, Column (h)		
120	October	Page 400, Line 13, Column (h)		
121	November	Page 400, Line 14, Column (h)		
122	December	Page 400, Line 15, Column (h)		
	Short-Term Firm Point-to-point Reservation			
123	January	Page 400, Line 1, Column (i)		
124	February	Page 400, Line 2, Column (i)		
125	March	Page 400, Line 3, Column (i)		
126	April	Page 400, Line 5, Column (i)		
127	May	Page 400, Line 6, Column (i)		
128	June	Page 400, Line 7, Column (i)		
129	July	Page 400, Line 9, Column (i)		
130	August	Page 400, Line 10, Column (i)		
131	September	Page 400, Line 11, Column (i)		
132	October	Page 400, Line 13, Column (i)		
133	November	Page 400, Line 14, Column (i)		
134	December	Page 400, Line 15, Column (i)		
	Other Service			
135	January	Page 400, Line 1, Column (j)		
136	February	Page 400, Line 2, Column (j)		
137	March	Page 400, Line 3, Column (j)		
138	April	Page 400, Line 5, Column (j)		
139	May	Page 400, Line 6, Column (j)		
140	June	Page 400, Line 7, Column (j)		
141	July	Page 400, Line 9, Column (j)		
142	August	Page 400, Line 10, Column (j)		
143	September	Page 400, Line 11, Column (j)		
144	October	Page 400, Line 13, Column (j)		
145	November	Page 400, Line 14, Column (j)		
146	December	Page 400, Line 15, Column (j)		

Notes and Sources:

[1] 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.

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

Worksheet A2

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	-	-	-	-	-	-	-	-
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)								-
16	12-Month CP Average (kW) (Ln. 15 x 1,000)								-

Notes and Sources:

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

El Paso Electric Company
Formula Rate Template (Actuals)
Revenue Credits
12 Months Ended December 31, 1900

Worksheet A3

Line No.	Type	Service Type	Description	Reference	PTP Transmission Schedules 7 & 8	Network Transmission Schedule 9	Ancillary Service	Other	Total Company Amount	Network Allocator		Network Transmission
										Code	%	
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]=sum([e]-[h])	[j]	[k]	[l] = [i] x [k]
			Account No. 454 (Rent from Electric Property)[2]									
1	Affiliate		General and Intangible Plant	Company Input/Records						WS	0.00%	$0
2	Affiliate		Production Plant	Company Input/Records						NA	0.00%	$0
3	Affiliate		Transmission Plant	Company Input/Records						TP	0.00%	$0
4	Affiliate		Distribution Plant	Company Input/Records						NA	0.00%	$0
5	Non-Affiliate		General and Intangible Plant	Company Input/Records						WS	0.00%	$0
6	Non-Affiliate		Production Plant	Company Input/Records						NA	0.00%	$0
7	Non-Affiliate		Transmission Plant	Company Input/Records						TP	0.00%	$0
8	Non-Affiliate		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**	**$0**	**$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:

[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.

[3] 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.

[5] 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.

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

Worksheet A3-1

THIS WORKSHEET APPLIES SOLELY DURING THE DOCKET ER22-282 SETTLEMENT STAY PERIOD AND ITS TRUE-UP.

Line No.	Path	Description	Reference	Amount [1, 2]
	[a]	[b]	[c]	[d]
1	**Long Term 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	$0
8				
9	**Long Term Firm PV-JO-KY**			
10		Revenue included in FF1 ($)	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 Incremental PV LTF Revenue Credit**		Line 7 + Line 15	**$0**

Notes and Sources:

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

[2] 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

Worksheet A4

Line No.	Month [a]	Total Production [b]	Total Distribution [c]	Network Transmission [d]	Excluded Transmission Plant [e]	Total Transmission [f] = [d] + [e]	Total General [g]	Total Intangible [h]	Total Plant [i]=[b]+[c]+[f]+[g]+[h]
	Gross Plant in Service[1]								
1	*Reference for BOY/EOY Balances*	*Worksheet A1, Ln. 24*	*Worksheet A1, Ln. 28*	*Col. [f] - Col. [e]*	*Worksheet A5, Ln. 2*	*Worksheet A1, Ln. 26*	*Worksheet A1, Ln. 30*	*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
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 [a]	Total Production [b]	Total Distribution [c]	Network Transmission [d]	Excluded Transmission Plant [e]	Total Transmission [f] = [d] + [e]	Total General [g]	Total Intangible [h]	Total Plant [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
53	August					$0		$0	$0
54	September					$0		$0	$0
55	October					$0		$0	$0
56	November					$0		$0	$0
57	December					$0		$0	$0
58	13-Month Average	$0	$0	$0	$0	$0	$0	$0	$0

Notes and Sources:

[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.

[3] 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)
Plant in Service and Accumulated Depreciation
12 Months Ended December 31, 1900

Worksheet A4

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]

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

Line No.	Description of Facilities[1] [a]	Reason for Exclusion from Network Transmission [b]	GROSS PLANT IN SERVICE BALANCES Dec-1899 [c]	Jan-1900 [d]	Feb-1900 [e]	Mar-1900 [f]	Apr-1900 [g]	May-1900 [h]	Jun-1900 [i]
1a									
1b									
1c									
1d									
1e									
1 f									
1g									
…	…	…							
1zz	…	…							
2	**Total Excluded Transmission Plant (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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.

[2] 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.

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

Worksheet A5

Line No.	Description of Facilities[1] [a]	Reason for Exclusion from Network Transmission [b]	GROSS PLANT IN SERVICE BALANCES Jul-1900 [j]	Aug-1900 [k]	Sep-1900 [l]	Oct-1900 [m]	Nov-1900 [n]	Dec-1900 [o]	13-Month Average Balance [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	**Total Excluded Transmission Plant (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**

Notes and Sources:

[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.

[2] 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.

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

Worksheet A6

Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date	BALANCES Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]
1a												
1b												
1c												
…												
…												
…												
1zz												
2	**Total Construction Work in Progress (Sum Lns. (1a through 1zz))**					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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 A22 may be inputed.

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

Worksheet A6

Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date	BALANCES						Average CWIP
						Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	
	[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 Lns. (1a through 1zz))**					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**

Notes and Sources:

[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 A22 may be inputed.

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

Lin e No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date	Network Allocator Code	Network Allocator %	Network Transmission Balance	Network Allocator Justification[4]
	[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 Construction Work in Progress (Sum Lns. (1a through 1zz))**							**#DIV/0!**	

Notes and Sources:

[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 A22 may be inputed.

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

			Days in Period[1]					Calculation of Actual Monthly Balances					
Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
	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	#NUM!	336	#NUM!	#NUM!		$0	$0	$0	#NUM!	$0	$0
3	Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		$0	$0	$0	#NUM!	$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 to Prorationing	
15	Beginning of Year Balance (Worksheet A8, Ln. 4, Col. [q])	$0
16	End of Year Balance (Worksheet A8, Ln. 4, Col. [cc])	$0
17	Average of Beginning of Year and End of Year Balances (Average Lns. 15 and 16)	$0
18	Total Account No. 190 - Prorated Balance at End of Year (Ln. 13, Col. [l])	$0
19	Total Average Account No. 190 Balance (Lns. (17 + 18))	$0

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

Worksheet A7

Line No.	Description / Month [a]		Days in Period[1]					Calculation of Actual Monthly Balances					
			Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
	Accumulated Deferred Income Taxes - Other Property (Account 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**	

	Total Account No. 282 - Balances Not Subject to Prorationing	
34	Beginning of Year Balance (Worksheet A8, Ln. 8, Col. [q])	$0
35	End of Year Balance (Worksheet A8, Ln. 8, Col. [cc])	$0
36	Average of Beginning of Year and End of Year Balances (Average Lns. 34 and 35)	$0
37	Total Account No. 282 - Prorated Balance at End of Year (Ln. 32, Col. [l])	$0
38	Total Average Account No. 282 Balance (Lns. (36 + 37))	$0

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

Worksheet A7

				Days in Period[1]					Calculation of Actual Monthly Balances				
Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
Accumulated Deferred Income Taxes - Other Property (Account No. 283)													
39	Dec-1899 (Worksheet A8, Ln. 11, Col. [q])	1/0/1900											$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	########	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 to Prorationing	
53	Beginning of Year Balance (Worksheet A8, Ln. 12, Col. [q])	$0
54	End of Year Balance (Worksheet A8, Ln. 12, Col. [cc])	$0
55	Average of Beginning of Year and End of Year Balances (Average Lns. 53 and 54)	$0
56	Total Account No. 283 - Prorated Balance at End of Year (Ln. 51, Col. [l])	$0
57	Total Average Account No. 283 Balance (Lns. (55 + 56))	$0
58	**Total Average Actual ADIT for Network Transmission (Lns. (14 + 33 + 52))**	**$0**

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

Worksheet A7

Line No.			Days in Period[1]					Calculation of Actual Monthly Balances					
	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
	Excess Deferred Income Taxes (Account No. 254)												
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	$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	$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**	

	Total Excess Deferred Income Taxes Acct No. 254 - Balances Not Subject to Prorationing	
73	Beginning of Year Balance (Worksheet A9, Ln. 4, Col. [q])	$0
74	End of Year Balance (Worksheet A9, Ln. 4, Col. [cc])	$0
75	Average of Beginning of Year and End of Year Balances (Average Lns. 73 and 74)	$0
76	Total Excess Deferred Income Taxes - Prorated Balance at End of Year (Ln. 71, Col. [l])	$0
77	Total Average Excess Deferred Income Tax Balance (Lns. (75 + 76))	$0

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

Worksheet A7

Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
			Days in Period[1]					**Calculation of Actual Monthly Balances**					
	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 No. 182.3 - Balances Not Subject to Prorationing	
92	Beginning of Year Balance (Worksheet A9, Ln. 8, Col. [q])	$0
93	End of Year Balance (Worksheet A9, Ln. 8, Col. [cc])	$0
94	Average of Beginning of Year and End of Year Balances (Average Lns. 92 and 93)	$0
95	Total Deficient Deferred Income Taxes - Prorated Balance at End of Year (Ln. 90, Col. [l])	$0
96	Total Average Deficient Deferred Income Tax Balance (Lns. (94 + 95))	$0
97	**Total Average Actual Excess/Deficient Deferred Income Taxes for Network Transmission (Lns. (77 + 96))**	**$0**

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

Worksheet A7

		Days in Period[1]					**Calculation of Actual Monthly Balances**					
Line No.	Description / Month [a]	Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]

Notes and Sources:

[1] 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 did not actually occur) and a positive difference represents an under-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.

[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.

[8] 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.

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

Worksheet A8

		Total Company End-of-Month Balances												
Line No.	Description [a]	Dec-1899 [b]	Jan-1900 [c]	Feb-1900 [d]	Mar-1900 [e]	Apr-1900 [f]	May-1900 [g]	Jun-1900 [h]	Jul-1900 [i]	Aug-1900 [j]	Sep-1900 [k]	Oct-1900 [l]	Nov-1900 [m]	Dec-1900 [n]
	Accumulated Deferred Income Taxes (Account No. 190)$^{1, 2}$													
1a														
1b														
1c														
1d														
1e														
1f														
1g														
1h														
1i														
1j														
1k														
1l														
1m														
1n														
1o														
1p														
1q														
1r														
1s														
1t														
1u														
1v														
1w														
1x														
1y														
…														
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	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

Worksheet A8

Line No.	Description	Network Allocator		Network Transmission End-of-Month Balances										
		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] x [p]	[r] = [c] x [p]	[s] = [d] x [p]	[t] = [e] x [p]	[u] = [f] x [p]	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [l] 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
1h			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
1l			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
1n			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1o			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	$0	$0
1r			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1s			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1t			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1u			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1v			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1w			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1x			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1y			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
1zz			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	**Total Account No. 190 (Sum Lns. 1a through 1zz)**			**$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
4	Total Account No. 190 - Balances Not Subject to Prorationing			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

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

Worksheet A8

Line No.	Description [a]	Nov-1900 [bb] = [m] x [p]	Dec-1900 [cc] = [n] x [p]	Prorated?[5] [dd]	Network Allocator Justification[6] [ee]
Accumulated Deferred Income Taxes (Account No. 190)[1, 2]					
1a		$0	$0		
1b		$0	$0		
1c		$0	$0		
1d		$0	$0		
1e		$0	$0		
1f		$0	$0		
1g		$0	$0		
1h		$0	$0		
1i		$0	$0		
1j		$0	$0		
1k		$0	$0		
1l		$0	$0		
1m		$0	$0		
1n		$0	$0		
1o		$0	$0		
1p		$0	$0		
1q		$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		

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

Line No.	Description [a]	Total Company End-of-Month Balances Dec-1899 [b]	Jan-1900 [c]	Feb-1900 [d]	Mar-1900 [e]	Apr-1900 [f]	May-1900 [g]	Jun-1900 [h]	Jul-1900 [i]	Aug-1900 [j]	Sep-1900 [k]	Oct-1900 [l]	Nov-1900 [m]	Dec-1900 [n]
	Accumulated Deferred Income Taxes - Other Property (Account No. 282)[1, 3]													
5a														
5b														
5c														
5d														
5e														
5f														
5g														
5h														
…	…													
5zz	…													
6	**Total Account No. 282 (Sum Lns. 5a through 5zz)**	**$0**	**$0**	**$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	$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

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

Worksheet A8

Line No.	Description	Network Allocator		Network Transmission End-of-Month Balances										
		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] x [p]	[r] = [c] x [p]	[s] = [d] x [p]	[t] = [e] x [p]	[u] = [f] x [p]	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [l] 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

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

Line No.	Description [a]	Nov-1900 [bb] = [m] x [p]	Dec-1900 [cc] = [n] x [p]	Prorated?[5] [dd]	Network Allocator Justification[6] [ee]
Accumulated Deferred 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 No. 282 - Balances Subject to Prorationing	$0	$0		
8	Total Account No. 282 - Balances Not Subject to Prorationing	$0	$0		

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

Line No.	Description [a]	Dec-1899 [b]	Jan-1900 [c]	Feb-1900 [d]	Mar-1900 [e]	Apr-1900 [f]	May-1900 [g]	Jun-1900 [h]	Jul-1900 [i]	Aug-1900 [j]	Sep-1900 [k]	Oct-1900 [l]	Nov-1900 [m]	Dec-1900 [n]
		Total Company End-of-Month Balances												
Accumulated Deferred Income Taxes - Other (Account 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 9zz)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
11	Total Account No. 283 - Balances Subject to Prorationing	$0	$0	$0	$0	$0	$0	$0	$0	$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
13	**Total ADIT (Lns. 2 + 6 + 10)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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

Line No.	Description	Network Allocator		Network Transmission End-of-Month Balances										
		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] x [p]	[r] = [c] x [p]	[s] = [d] x [p]	[t] = [e] x [p]	[u] = [f] x [p]	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [l] x [p]
Accumulated Deferred 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 No. 283 - Balances Subject to Prorationing			$0	$0	$0	$0	$0	$0	$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
13	**Total ADIT (Lns. 2 + 6 + 10)**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

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

Line No.	Description [a]	Nov-1900 [bb] = [m] x [p]	Dec-1900 [cc] = [n] x [p]	Prorated?[5] [dd]	Network Allocator Justification[6] [ee]
Accumulated Deferred Income Taxes - 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 - Balances Subject to Prorationing	$0	$0		
12	Total Account No. 283 - Balances Not Subject to Prorationing	$0	$0		
13	**Total ADIT (Lns. 2 + 6 + 10)**	**$0**	**$0**		

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

Line No.	Description [a]

Notes and Sources:

[1] 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.

[2] 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.

[3] 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.

[4] 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.

[5] 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.

[6] 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.

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

Line No.	Description [a]	Total Company End-of-Month Balances[1 4] Dec-1899 [b]	Jan-1900 [c]	Feb-1900 [d]	Mar-1900 [e]	Apr-1900 [f]	May-1900 [g]	Jun-1900 [h]
Excess Deferred Income Taxes (Account No. 254)								
1a								
1b								
1c								
1d								
1e								
1f								
…								
1zz	…							
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
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)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$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

Notes and Sources:

[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].

[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.

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

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

Worksheet A9

Line No.	Description	Total Company End-of-Month Balances						Network Allocator	
	Description [a]	Jul-1900 [i]	Aug-1900 [j]	Sep-1900 [k]	Oct-1900 [l]	Nov-1900 [m]	Dec-1900 [n]	Code [o]	% [p]
Excess 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%
1zz	…								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		
Deficient 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		
8	Deficient Deferred Income Taxes Not Subject to Prorationing	$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		
11	Total Excess and Deficient Deferred Income Taxes Not Subject to Prorationing	$0	$0	$0	$0	$0	$0		

Notes and Sources:

[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].

[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.

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

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

Worksheet A9

Line No.	Description [a]	Network Transmission End-of-Month Balances Dec-1899 [q] = [b] x [p]	Jan-1900 [r] = [c] x [p]	Feb-1900 [s] = [d] x [p]	Mar-1900 [t] = [e] x [p]	Apr-1900 [u] = [f] x [p]	May-1900 [v] = [g] x [p]	Jun-1900 [w] = [h] x [p]
Excess 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
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 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

Notes and Sources:

[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].

[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.

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

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

Worksheet A9

Line No.	Description [a]	Jul-1900 [x] = [i] x [p]	Aug-1900 [y] = [j] x [p]	Sep-1900 [z] = [k] x [p]	Oct-1900 [aa] = [l] x [p]	Nov-1900 [bb] = [m] x [p]	Dec-1900 [cc] = [n] x [p]	Annual Amortization [dd] = [cc] - [q]
		Network Transmission End-of-Month Balances						
Excess 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
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 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

Notes and Sources:

[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].

[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.

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

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

Line No.	Description [a]	Prorated?[2] [ee]	Protected or Unprotected? [ff]	Amortization Period / Methodology [gg]	Network Allocator Justification[3] [hh]
Excess Deferred Income Taxes (Account No. 254)					
1a					
1b					
1c					
1d					
1e					
1f					
…					
1zz	…				
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:

[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].

[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.

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

El Paso Electric Company Worksheet A10

Formula Rate Template (Actuals)

Regulatory Assets and Liabilities

12 Months Ended December 31, 1900

Line No.	Type[2] [a]	Description [b]	FERC Account No. [c]	FERC Approval Docket [d]	Amount[3] [e]	Recovery Period (Months) [f]
1a	Asset	…	…	…		
1b	Liability	…	…	…		
1c	Asset	…	…	…		
…	…	…	…	…		
…	…	…	…	…		
…	…	…	…	…		
1zz	…	…	…	…		
2	**Total Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**				**$0**	
3	Total Regulatory Assets				$0	
4	Total Regulatory Liabilities				$0	

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Worksheet A10

Line No.	Type[2]	Description	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery[4]	Network Allocator		Network Transmission Amortization Expense
							Code	%	
	[a]	[b]	[g]=[e]/[f]	[h]=If [n]/[g] <12, [n]/[g]. Otherwise, 12	[i]=[g]x[h]	[j]	[k]	[l]	[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 Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**		**$0**		**$0**				**$0**
3	Total Regulatory Assets		$0		$0				$0
4	Total Regulatory Liabilities		$0		$0				$0

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Line No.	Type[2]	Description	UNAMORTIZED BALANCES Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900
	[a]	[b]	[n]	[o]	[p]	[q]	[r]	[s]	[t]
1a	Asset	…							
1b	Liability	…							
1c	Asset	…							
…	…	…							
…	…	…							
…	…	…							
1zz	…	…							
2	**Total Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
3	Total Regulatory Assets		$0	$0	$0	$0	$0	$0	$0
4	Total Regulatory Liabilities		$0	$0	$0	$0	$0	$0	$0

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Line No.	Type[2] [a]	Description [b]	UNAMORTIZED BALANCES Jul-1900 [u]	Aug-1900 [v]	Sep-1900 [w]	Oct-1900 [x]	Nov-1900 [y]	Dec-1900 [z]	13-Month Avg. Unamortized Balance [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 Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**
3	Total Regulatory Assets		$0	$0	$0	$0	$0	$0	#DIV/0!
4	Total Regulatory Liabilities		$0	$0	$0	$0	$0	$0	#DIV/0!

Notes and Sources:

[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.

[2] 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

[5] 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.

El Paso Electric Company

Worksheet A10

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

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

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Worksheet A11

Line No.	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]	Network Allocator		Network Transmission Amortization Expense
										Code	%	
	[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**

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

Line No.	Description	FERC Account No.	FERC Approval Docket	Amount[2]	Recovery Period (Months)	UNAMORTIZED BALANCES								
						Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900
	[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**

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

Line No.	Description	FERC Account No.	FERC Approval Docket	Amount[2]	Recovery Period (Months)	UNAMORTIZED BALANCES Sep-1900	Oct-1900	Nov-1900	Dec-1900	13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment[4]	Network Transmission Unamortized Balance
	[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!**

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

El Paso Electric Company Worksheet A11
Formula Rate Template (Actuals)
Abandoned Plant
12 Months Ended December 31, 1900

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

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

El Paso Electric Company
Formula Rate Template (Actuals)
Unfunded Reserves
12 Months Ended December 31, 1900

Lin e No.	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
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]
1a												
1b												
1c												
1d												
1e												
1f												
1g												
1h												
1i												
1j												
1k												
1l												
1m												
1n												
1o												
1p												
1q												
1r												
1s												
1t												
1u												
…												
1zz												
2	**Total Unfunded Reserves (Sum Lns. (1a through 1zz))**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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 unfunded reserves.

[2] 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.

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

El Paso Electric Company
Formula Rate Template (Actuals)
Unfunded Reserves
12 Months Ended December 31, 1900

Line No.	Description[2]	Subaccount No.	% Customer Funded	% Non-Restricted	BALANCES					Average Unfunded	Network Allocator		Network Transmission
					Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900		Code	%	
	[a]	[b]	[c]	[d]	[m]	[n]	[o]	[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!
1l										#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!**

Notes and Sources:

[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 unfunded reserves.

[2] 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.

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

El Paso Electric Company
Formula Rate Template (Actuals)
Unfunded Reserves
12 Months Ended December 31, 1900

Line No.	Description[2] [a]	Subaccount No. [b]	% Customer Funded [c]	% Non-Restricted [d]	Network Allocator Justification[3] [v]
1a					
1b					
1c					
1d					
1e					
1f					
1g					
1h					
1i					
1j					
1k					
1l					
1m					
1n					
1o					
1p					
1q					
1r					
1s					
1t					
1u					
…					
1zz					
2	**Total Unfunded Reserves (Sum Lns. (1a through 1zz))**				

Notes and Sources:

[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 unfunded reserves.

[2] 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.

[3] 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

Line No.	Description	FERC Account No.	FERC Merger / Acquisition Docket	Annual Expense	Network Allocator		Network Transmission Expense Adjustment	MONTHLY RATE BASE BALANCE ADJUSTMENT					
					Code	%		Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900
	[a]	[b]	[c]	[d]	[e]	[f]	[g] = [d] x [f]	[h]	[i]	[j]	[k]	[l]	[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)**			**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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 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.

[3] 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

Line No.	Description [a]	FERC Account No. [b]	FERC Merger / Acquisition Docket [c]	MONTHLY RATE BASE BALANCE ADJUSTMENT Jun-1900 [n]	Jul-1900 [o]	Aug-1900 [p]	Sep-1900 [q]	Oct-1900 [r]	Nov-1900 [s]	Dec-1900 [t]	13-Month Avg. Balance [u]=Avg. ([h] through [t])	Network Transmission Balance [v] = [f] x [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!**

Notes and Sources:

[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 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.

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

El Paso Electric Company Worksheet A13

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

Line No.	Description	FERC Account No.	FERC Merger / Acquisition Docket	Network Allocator Justification
	[a]	[b]	[c]	[w]
1a	…	…	…	…
1b	…	…	…	…
1c	…	…	…	…
…	…	…	…	…
…	…	…	…	…
…	…	…	…	…
1zz	…	…	…	…
2	**Total Hold Harmless Adjustments (Sum Lns. 1a through 1zz)**			

Notes and Sources:

[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 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.

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

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

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

Notes and Sources:

[1] 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.

[2] 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.

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

Line No.	Description[2] [a]	Definite Plan for Future Use[2] [b]	Estimated In-Service Date[2] [c]	BALANCES Jul-1900 [k]	Aug-1900 [l]	Sep-1900 [m]	Oct-1900 [n]	Nov-1900 [o]	Dec-1900 [p]	Average Land Held for Future Use [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 Held for Future Use (Sum Lns. (1a through 1i))**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**

Notes and Sources:

[1] 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.

[2] 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.

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

Line No.	Description[2]	Definite Plan for Future Use[2]	Estimated In-Service Date[2]	Network Allocator Code	Network Allocator %	Network Transmission Balance
	[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	**Total Land and Land Rights Held for Future Use (Sum Lns. (1a through 1i))**					**#DIV/0!**

Notes and Sources:

[1] 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.

[2] 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.

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

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

Notes and Sources:

[1] 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.

[2] 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.

El Paso Electric Company
Formula Rate Template (Actuals)
Working Capital
12 Months Ended December 31, 1900

Worksheet A15

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

Notes and Sources:

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

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

Worksheet A16

Line No.	Description [a]	Reference [b]	Total Company Amount [c]	Network Allocator Code [d]	Network 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				
	Development of Network Transmission Regulatory Commission Expenses					
7	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

Notes and Sources:

[1] Includes line safety-related advertising expenses booked to Account No. 930.1.

[2] 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).

[3] 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.

El Paso Electric Company

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]
Payroll Taxes				
1a				
1b				
1c				
1d				
1e				
…	…			
1zz	…			
2	Total Payroll Taxes (Sum Lns. 1a through 1zz)			$0
Highway and Vehicle Taxes				
3a	…			
…	…			
3zz	…			
4	Total Highway and Vehicle Taxes (Sum Lns. 3a through 3zz)			$0
Property Taxes				
5a				
5b				
5c				
…	…			
5zz	…			
6	Total Property Taxes (Sum Lns. 5a through 5zz)			$0

El Paso Electric Company

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]
Gross Receipts Taxes				
7a				
…	…			
7zz	…			
8	Total Gross Receipts Taxes (Sum Lns. 7a through 7zz)			$0
Other Taxes				
9a				
9b				
9c				
…				
9zz	…			
10	Total Other Taxes (Sum Lns. 9a through 9zz)			$0
11	Total Taxes Other than Income Taxes			$0

Notes and Sources:

[1] 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.

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

Worksheet A18

Line No.	Month [a]	Preferred Stock Issued (204) [b]	Unappropriated Undistributed Subsidiary Earnings (216.1) [c]	Accumulated Other Comprehensive Income (219) [d]	Total Proprietary Capital [e]	**Total Common Stock** [f] = [e]-[b]-[c]-[d]	**Debt** (221 - 222 + 223 + 224 + 225 - 226) [g]	**Total Capitalization** [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:

[1] 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].

[3] 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)*

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

Worksheet A19

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/Loss	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%

Notes and Sources:

[1] 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 Paso Electric Company
Formula Rate Template (Actuals)
Permanent Book-Tax Differences
12 Months Ended December 31, 1900

Worksheet A20

Line		Total Company	Network		Network	
No.	Description	Amount	Code	%	Transmission	Network Allocator Justification[3]
	[a]	[b]	[c]	[d]	[e]	[f]
Permanent 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	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!	

Notes and Sources:

[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 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.

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

[4] Sourced from Worksheet A19, line 6.

[5] The Company has elected and applied the second option for accounting for investment tax credits (“ITC”) under Internal Revenue Code 46(f) and the regulations thereunder to apply a cost of service adjustment to reduce tax expense no more rapidly than ratably. Under option 2, there is no rate base reduction for the unamortized balance of the ITC.

El Paso Electric Company

Worksheet A21

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

Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Equity Ratio[3]	Weighted ROE Incentive	% Approved for Rate Base Treatment	Network Allocator Code	Network Allocator %	GROSS PLANT IN SERVICE Dec-1899	Jan-1900	Feb-1900	Mar-1900	Apr-1900	May-1900
	[a]	[b]	[c]	[d]	[e]=[c]x[d]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[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**	**$0**

Notes and Sources:

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

Worksheet A21

				GROSS PLANT IN SERVICE							**ACCUMULATED DEPRECIATION**			
Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	Dec-1899	Jan-1900	Feb-1900	Mar-1900
	[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 1zz)**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

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

Worksheet A21

Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	**ACCUMULATED DEPRECIATION**									13-Month Avg. Gross Plant
				Apr-1900	May-1900	Jun-1900	Jul-1900	Aug-1900	Sep-1900	Oct-1900	Nov-1900	Dec-1900	
	[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 1zz)**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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

Worksheet A21

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

Line No.	Project Name[2] [a]	FERC Approval Docket[2] [b]	ROE Incentive Approved[2] [c]	13-Month Avg. Accum. Depreciation [jj]=Avg.([v]-[hh])	Network Transmission Gross Plant [kk]=[h]x[ii]	Network Transmission Accum. Depreciation [ll]=[h]x[jj]	Network Transmission Net Plant [mm]=[kk]-[ll]	Incentive Return nn]=[e]x[f]x[h]x[mm	Composite Income Tax Rate Gross-Up Rate[4] [oo]	Incentive Taxes [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 1zz)**			**$0**	**$0**	**$0**	**$0**	**#DIV/0!**		**#DIV/0!**

Notes and Sources:

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

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

Notes and Sources:

[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

Worksheet A22

Formula Rate Template (Actuals)
Allocation Factors
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b]	Code [c]		Amount / % [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
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
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%

Notes and Sources:

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

El Paso Electric Company Schedule 1 (Actual)

Formula Rate Template (Actuals)

Schedule 1 - Load Dispatch Revenue Requirement

12 Months Ended December 31, 1900

Line No.	FERC Account [a]	Description [b]	Reference [c]	Amount [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	-
		<u>Rates</u>		
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 [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	Network Allocator[4] % [e]	Network Transmission [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

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

Line No.	Description	Reference	Total Company Amount	Network Allocator[4]		Network Transmission
				Code	%	
	[a]	[b][5]	[c]	[d]	[e]	[f] = [c] x [e]
	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%	$0
20	Total Gross Plant in Service	Sum Lns. (16 through 19)	$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
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!

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	% [e]	Network Transmission [f] = [c] x [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	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
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

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	Network Allocator[4] % [e]	Network Transmission [f] = [c] x [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
Formula Rate Template (Projected)
Attachment H (Projected)
12 Months Ended December 31, 1902

Line No.	Description	Reference	Total Company Amount	Network Allocator[4]		Network Transmission
				Code	%	
	[a]	[b][5]	[c]	[d]	[e]	[f] = [c] x [e]

Notes and Sources:

[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.

[3] 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.

El Paso Electric Company Worksheet P1

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	12-Month CP Average (Ln. 14 / 12 Months)			#DIV/0!
16	12-Month CP Average (kW) (Ln. 15 x 1,000)			#DIV/0!

Notes and Sources:

[1] 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].

[2] 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):	

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

Worksheet P2

Line No.	Month [a]	Year [b]	Projected Transmission Plant Additions [c]	% of Additions *Network* Transmission [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
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 Depreciation Expense (Sum Lns. (14 through 25))								#N/A		
27	1902 13-Month Average Balances (Avg Lns. (13 through 25				$0	$0				#N/A	#N/A

El Paso Electric Company
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* Transmission [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]

Notes and Sources:

[1] 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].

[2] Balances in Column [e] calculated using the end of year gross plant balances shown on Line 1 as well as the projected plant adddiitions 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].

[3] 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].

[4] 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
Formula Rate Template (Projected)
Construction Work in Progress (CWIP)
12 Months Ended December 31, 1902

Worksheet P3

Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date	BALANCES Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]
1a	…	…		…	…	$0						
1b	…	…		…	…	$0						
1c	…	…		…	…	$0						
…	…	…		…	…	$0						
…	…	…		…	…	$0						
…	…	…		…	…	$0						
1zz	…	…		…	…	$0						
2	**Total Construction Work in Progress (Sum Lns. (1a through 1zz))**					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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.

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

Worksheet P3

Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date	BALANCES						Average CWIP
						Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	
	[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	**Total Construction Work in Progress (Sum Lns. (1a through 1zz))**					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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.

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

Worksheet P3

Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date	Network Allocator		Network Transmission Balance	Network Allocator Justification[4]
						Code	%		
	[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	**Total Construction Work in Progress (Sum Lns. (1a through 1zz))**							**$0**	

Notes and Sources:

[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.

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

Worksheet P4

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

Line No.	Description / Month [a]		Days in Period[1] Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [e]=[c]/[d]	Projected Monthly Activity[2] [f]	Prorated Projected Monthly Activity [g] = [e] x [f]	Prorated Projected Balances [h] = Cumulative([g])
	Accumulated Deferred Income Taxes (Account No. 190)								
1	Dec-1901 (Worksheet P5, Ln. 3, Col. [q])	1/0/1900							$0
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!
12	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	$0	#NUM!	#NUM!
13	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	$0	#NUM!	#NUM!
14	**Total (Sum Lns. (1 through 13))**						**$0**	**#NUM!**	
	Total Account No. 190 - Balances Not Subject to Prorationing								
15	Beginning of Year Balance (Worksheet P5, Ln. 4, Col. [q])								$0
16	End of Year Balance (Worksheet P5, Ln. 4, Col. [cc])								$0
17	Average of Beginning of Year and End of Year Balances (Average Lns. 15 and 16)								$0
18	Total Account No. 190 - Prorated Balance at End of Year (Ln. 13, Col. [h])								#NUM!
19	Total Average Account No. 190 Balance (Lns. (17 + 18))								#NUM!
	Accumulated Deferred Income Taxes - Other Property (Account No. 282)								
20	Dec-1902 (Worksheet P5, Ln. 7, Col. [q])	1/0/1900							$0
21	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	$0	#NUM!	#NUM!
22	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	$0	#NUM!	#NUM!
23	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	$0	#NUM!	#NUM!
24	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	$0	#NUM!	#NUM!
25	May-1902	5/31/1900	31	215	#NUM!	#NUM!	$0	#NUM!	#NUM!
26	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	$0	#NUM!	#NUM!
27	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	$0	#NUM!	#NUM!
28	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	$0	#NUM!	#NUM!
29	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	$0	#NUM!	#NUM!
30	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	$0	#NUM!	#NUM!
31	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	$0	#NUM!	#NUM!
32	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	$0	#NUM!	#NUM!
33	**Total (Sum Lns. (20 through 32))**						**$0**	**#NUM!**	
	Total Account No. 282 - Balances Not Subject to Prorationing								
34	Beginning of Year Balance (Worksheet P5, Ln. 8, Col. [q])								$0
35	End of Year Balance (Worksheet P5, Ln. 8, Col. [cc])								$0
36	Average of Beginning of Year and End of Year Balances (Average Lns. 34 and 35)								$0
37	Total Account No. 282 - Prorated Balance at End of Year (Ln. 32, Col. [h])								#NUM!
38	Total Average Account No. 282 Balance (Lns. (36 + 37))								#NUM!

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

Worksheet P4

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

Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [e]=[c]/[d]	Projected Monthly Activity[2] [f]	Prorated Projected Monthly Activity [g] = [e] x [f]	Prorated Projected Balances [h] = Cumulative([g])
			Days in Period[1]						
	Accumulated Deferred Income Taxes - Other Property (Account No. 283)								
39	Dec-1902 (Worksheet P5, Ln. 11, Col. [q])	1/0/1900							$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!	#NUM!
49	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	$0	#NUM!	#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 to Prorationing								
53	Beginning of Year Balance (Worksheet P5, Ln. 12, Col. [q])								$0
54	End of Year Balance (Worksheet P5, Ln. 12, Col. [cc])								$0
55	Average of Beginning of Year and End of Year Balances (Average Lns. 53 and 54)								$0
56	Total Account No. 283 - Prorated Balance at End of Year (Ln. 51, Col. [h])								#NUM!
57	Total Average Account No. 283 Balance (Lns. (55 + 56))								#NUM!
58	**Total Average Projected ADIT for Network Transmission (Lns. (14 + 33 + 52))**								**#NUM!**
	Excess Deferred Income Taxes (Account No. 254)								
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!	#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!
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 Subject to Prorationing								
73	Beginning of Year Balance (Worksheet P6, Ln. 4, Col. [q])								$0
74	End of Year Balance (Worksheet P6, Ln. 4, Col. [cc])								$0
75	Average of Beginning of Year and End of Year Balances (Average Lns. 73 and 74)								$0
76	Total Excess Deferred Income Taxes - Prorated Balance at End of Year (Ln. 71, Col. [h])								#NUM!
77	Total Average Excess Deferred Income Tax Balance (Lns. (75 + 76))								#NUM!

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

Worksheet P4

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

Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [e]=[c]/[d]	Projected Monthly Activity[2] [f]	Prorated Projected Monthly Activity [g] = [e] x [f]	Prorated Projected Balances [h] = Cumulative([g])
				Days in Period[1]					
	Deficient Deferred Income Taxes (Account No. 182.3)								
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!**	
	Total Deficient Deferred Income Taxes Acct No. 182.3 - Balances Not Subject to Prorationing								
92	Beginning of Year Balance (Worksheet P6, Ln. 8, Col. [q])								$0
93	End of Year Balance (Worksheet P6, Ln. 8, Col. [cc])								$0
94	Average of Beginning of Year and End of Year Balances (Average Lns. 92 and 93)								$0
95	Total Deficient Deferred Income Taxes - Prorated Balance at End of Year (Ln. 90, Col. [h])								#NUM!
96	Total Average Deficient Deferred Income Tax Balance (Lns. (94 + 95))								#NUM!
97	**Total Average Projected Excess/Deficient Deferred Income Taxes for Network Transmission (Lns. (77 + 96))**								**#NUM!**

Notes and Sources:

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

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

Line No.	Description [a]	Total Company End-of-Month Balances												
		Dec-1901 [b]	Jan-1902 [c]	Feb-1902 [d]	Mar-1902 [e]	Apr-1902 [f]	May-1902 [g]	Jun-1902 [h]	Jul-1902 [i]	Aug-1902 [j]	Sep-1902 [k]	Oct-1902 [l]	Nov-1902 [m]	Dec-1902 [n]
Accumulated Deferred Income Taxes (Account No. 190)[1]														
1a														
1b														
1c														
1d														
1e														
1f														
1g														
1h														
1i														
1j														
1k														
1l														
1m														
1n														
1o														
1p														
1q														
1r														
1s														
1t														
1u														
1v														
1w														
1x														
1y														
…														
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	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accumulated Deferred Income Taxes - Other Property (Account No. 282)[1]														
5a		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5b		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5c		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5d		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5e		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5f		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5g		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
5h		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
…	…													
5zz	…													
6	**Total Account No. 282 (Sum Lns. 5a through 5zz)**	**$0**	**$0**	**$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	$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
Accumulated Deferred Income Taxes - Other (Account No. 283)[1]														
9a		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9b		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9c		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9d		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9e		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9f		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9g		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9h		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9i		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9j		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
9k		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
…	…													
9zz	…													
10	**Total Account No. 283 (Sum Lns. 9a through 9zz)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
11	Total Account No. 283 - Balances Subject to Prorationing	$0	$0	$0	$0	$0	$0	$0	$0	$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
13	**Total ADIT (Lns. 2 + 6 + 10)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[1] 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.

[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.

[3] 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 Worksheet P5
Formula Rate Template (Projected)
Accumulated Deferred Income Taxes (ADIT) Balances
12 Months Ended December 31, 1902

Line No.	Description [a]	**Network Allocator** Code [o]	% [p]	Dec-1901 [q] = [b] x [p]	Jan-1902 [r] = [c] x [p]	Feb-1902 [s] = [d] x [p]	Mar-1902 [t] = [e] x [p]	Apr-1902 [u] = [f] x [p]	**Network Transmission End-of-Month Balances** 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] x [p]	Oct-1902 [aa] = [l] x [p]
Accumulated Deferred Income Taxes (Account No. 190)[1]														
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
1h			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
1l			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
1n			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1o			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	$0	$0
1r			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1s			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1t			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1u			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1v			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1w			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1x			0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
1y			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
1zz	…		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
2	**Total Account No. 190 (Sum Lns. 1a through 1zz)**			**$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
4	Total Account No. 190 - Balances Not Subject to Prorationing			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Accumulated Deferred Income Taxes - Other Property (Account No. 282)[1]														
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
Accumulated Deferred Income Taxes - Other (Account No. 283)[1]														
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 No. 283 - Balances Subject to Prorationing			$0	$0	$0	$0	$0	$0	$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
13	**Total ADIT (Lns. 2 + 6 + 10)**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[1] 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.

[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.

[3] 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 No.	Description [a]	Nov-1902 [bb] = [m] x [p]	Dec-1902 [cc] = [n] x [p]	Prorated?[2] [dd]	Network Allocator Justification[3] [ee]
Accumulated Deferred Income Taxes (Account No. 190)[1]					
1a		$0	$0		
1b		$0	$0		
1c		$0	$0		
1d		$0	$0		
1e		$0	$0		
1f		$0	$0		
1g		$0	$0		
1h		$0	$0		
1i		$0	$0		
1j		$0	$0		
1k		$0	$0		
1l		$0	$0		
1m		$0	$0		
1n		$0	$0		
1o		$0	$0		
1p		$0	$0		
1q		$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		
Accumulated Deferred Income Taxes - Other Property (Account No. 282)[1]					
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 No. 282 - Balances Subject to Prorationing	$0	$0		
8	Total Account No. 282 - Balances Not Subject to Prorationing	$0	$0		
Accumulated Deferred Income Taxes - Other (Account No. 283)[1]					
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 - Balances Subject to Prorationing	$0	$0		
12	Total Account No. 283 - Balances Not Subject to Prorationing	$0	$0		
13	**Total ADIT (Lns. 2 + 6 + 10)**	**$0**	**$0**		

Notes and Sources:

[1] 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.

[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.

[3] 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)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1902

Worksheet P6

Line No.	Description [a]	Total Company End-of-Month Balances[1,4] Dec-1901 [b]	Jan-1902 [c]	Feb-1902 [d]	Mar-1902 [e]	Apr-1902 [f]	May-1902 [g]	Jun-1902 [h]
Excess Deferred Income Taxes (Account No. 254)								
1a		$0						
1b		$0						
1c		$0						
1d		$0						
1e		$0						
1f		$0						
…		$0						
1zz	…	$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
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)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$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

Notes and Sources:

[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].

[3] 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.

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

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

Worksheet P6

Line No.	Description	Total Company End-of-Month Balances						Amortization	Network Allocator	
	Description	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902		Code	%
	[a]	[i]	[j]	[k]	[l]	[m]	[n]	[n1]	[o]	[p]
Excess 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%
1zz	…									0.00%
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		
Deficient 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**	**$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		

Notes and Sources:

[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].

[3] 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.

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

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

Worksheet P6

Line No.	Description [a]	**Network Transmission End-of-Month Balances**						
		Dec-1901 [q] = [b] x [p]	Jan-1902 [r] = [c] x [p]	Feb-1902 [s] = [d] x [p]	Mar-1902 [t] = [e] x [p]	Apr-1902 [u] = [f] x [p]	May-1902 [v] = [g] x [p]	Jun-1902 [w] = [h] x [p]
Excess 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
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 Deferred Income Taxes Subject to Prorationing	$0	$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
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

Notes and Sources:

[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].

[3] 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.

[4] 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]	**Network Transmission End-of-Month Balances**						Annual
		Jul-1902 [x] = [i] x [p]	Aug-1902 [y] = [j] x [p]	Sep-1902 [z] = [k] x [p]	Oct-1902 [aa] = [l] x [p]	Nov-1902 [bb] = [m] x [p]	Dec-1902 [cc] = [n] x [p]	Amortization [dd] = [cc] - [q]
Excess 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
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 Deferred Income Taxes Subject to Prorationing	$0	$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
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

Notes and Sources:

[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].

[3] 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.

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

El Paso Electric Company
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 / Methodology [gg]	Network Allocator Justification[3] [hh]
Excess Deferred Income Taxes (Account No. 254)					
1a					
1b					
1c					
1d					
1e					
1f					
…					
1zz	…				
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:

[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].

[3] 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.

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

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

Worksheet P7

Line No.	Type[2]	Description	FERC Account No.	FERC Approval Docket	Amount[3]	Recovery Period (Months)
	[a]	[b]	[c]	[d]	[e]	[f]
1a	Asset	…	…	…		
1b	Liability	…	…	…		
1c	Asset	…	…	…		
…	…	…	…	…		
…	…	…	…	…		
…	…	…	…	…		
1zz	…	…	…	…		
2	**Total Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**				**$0**	
3	Total Regulatory Assets				$0	
4	Total Regulatory Liabilities				$0	

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Worksheet P7

Line No.	Type[2]	Description	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery[4]	Network Allocator		Network Transmission Amortization Expense
							Code	%	
	[a]	[b]	[g]=[e]/[f]	[h]=If [n]/[g] <12, [n]/[g]. Otherwise, 12	[i]=[g]x[h]	[j]	[k]	[l]	[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 Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**		**$0**		**$0**				**$0**
3	Total Regulatory Assets		$0		$0				$0
4	Total Regulatory Liabilities		$0		$0				$0

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Line No.	Type[2] [a]	Description [b]	UNAMORTIZED BALANCES Dec-1901 [n]	Jan-1902 [o]	Feb-1902 [p]	Mar-1902 [q]	Apr-1902 [r]	May-1902 [s]	Jun-1902 [t]
1a	Asset	…	$0						
1b	Liability	…	$0						
1c	Asset	…	$0						
…	…	…	$0						
…	…	…	$0						
…	…	…	$0						
1zz	…	…	$0						
2	**Total Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
3	Total Regulatory Assets		$0	$0	$0	$0	$0	$0	$0
4	Total Regulatory Liabilities		$0	$0	$0	$0	$0	$0	$0

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Worksheet P7

Line No.	Type[2]	Description	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	13-Month Avg. Unamortized Balance
			UNAMORTIZED BALANCES						
	[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 Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
3	Total Regulatory Assets		$0	$0	$0	$0	$0	$0	$0
4	Total Regulatory Liabilities		$0	$0	$0	$0	$0	$0	$0

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Worksheet P7

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

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Worksheet P8

Line No.	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]	Network Allocator Code	Network Allocator %	Network Transmission Amortization Expense
	[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**

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

Worksheet P8

Line No.	Description	FERC Account No.	FERC Approval Docket	Amount[2]	Recovery Period (Months)	UNAMORTIZED BALANCES								
						Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902	Jun-1902	Jul-1902	Aug-1902
	[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	**Total Abandoned Plant (Sum Lns. (1a through 1zz))**			**$0**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

Line No.	Description	FERC Account No.	FERC Approval Docket	Amount[2]	Recovery Period (Months)	UNAMORTIZED BALANCES				13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment[4]	Network Transmission Unamortized Balance
						Sep-1902	Oct-1902	Nov-1902	Dec-1902			
	[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 Lns. (1a through 1zz))**			**$0**		**$0**	**$0**	**$0**	**$0**	**$0**		**$0**

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

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

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

Worksheet P9

Line No.	Description [a]	Reference [b]	Actual Costs [c]	Charge Factor^1 [d]	Projected Costs [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
	A&G				
5	A&G (Excluding Property Insurance and Regulatory Commission Expense	Attachment H (Actuals), Ln. 50, Col. [c]	$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			
	Property Taxes				
19	Property Taxes	Attachment H (Actuals), Ln. 67, Col. [c]	$0	#DIV/0!	#DIV/0!

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

Worksheet P9

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

Notes and Sources:

[1] 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

[2] 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

Worksheet P10

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/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)	(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 Sources:

[1] 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 Paso Electric Company
Formula Rate Template (Projected)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

Worksheet P11

Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Equity Ratio[3]	Weighted ROE Incentive	% Approved for Rate Base Treatment	Network Allocator		GROSS PLANT IN SERVICE					
							Code	%	Dec-1901	Jan-1902	Feb-1902	Mar-1902	Apr-1902	May-1902
	[a]	[b]	[c]	[d]	[e]=[c]x[d]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[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**	**$0**

Notes and Sources:

[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.

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

				GROSS PLANT IN SERVICE							**ACCUMULATED DEPRECIATION**			
Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Jun-1902	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	Dec-1901	Jan-1902	Feb-1902	Mar-1902
	[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 1zz)**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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.

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

Worksheet P11

Line No.	Project Name²	FERC Approval Docket²	ROE Incentive Approved²	ACCUMULATED DEPRECIATION									13-Month Avg. Gross Plant
				Apr-1902	May-1902	Jun-1902	Jul-1902	Aug-1902	Sep-1902	Oct-1902	Nov-1902	Dec-1902	
	[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 1zz)**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Notes and Sources:

[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.

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

Worksheet P11

Line No.	Project Name[2] [a]	FERC Approval Docket[2] [b]	ROE Incentive Approved[2] [c]	13-Month Avg. Accum. Depreciation [jj]=Avg.([v]-[hh])	Network Transmission Gross Plant [kk]=[h]x[ii]	Network Transmission Accum. Depreciation [ll]=[h]x[jj]	Network Transmission Net Plant [mm]=[kk]-[ll]	Incentive Return nn]=[e]x[f]x[h]x[mm	Composite Income Tax Rate Gross-Up Rate [oo]	Incentive Taxes [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 1zz)**			**$0**	**$0**	**$0**	**$0**	**#DIV/0!**		**#DIV/0!**

Notes and Sources:

[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.

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

Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Incentive Return and Taxes	Network Allocator Justification[5]
	[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 Incentive Return Return and Taxes (Sum Lns. 1a through 1zz)**			**#DIV/0!**	

Notes and Sources:

[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.

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

Line No.	Description [a]	Reference [b]	Code [c]		Amount / % [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 (Projected), Ln. 20, Col. [c]			$0
4	Total Company	Attachment H (Projected), Ln. 20, Col. [f]			$0
5	Gross Plant Allocation Factor	Lns. (3 / 4)	GP	=	0.00%
	Net Plant in Service				
6	Network Transmission	Attachment H (Projected), Ln. 30, Col. [c]			#N/A
7	Total Company	Attachment H (Projected), Ln. 30, Col. [f]			#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
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%

Notes and Sources:

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

El Paso Electric Company Worksheet P13
Formula Rate Template (Projected)
Depreciation and Amortization Rates
12 Months Ended December 31, 1902

Line No.	Account No.	Account Description	Blended Rates FF1	Rate per Depreciation Rate Study	Rates As Settled Docket No. ER22-282[2]
	[a]	[b]	[c]	[d]	[e]
	Steam Production 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	315.00	Accessory Electric Equipment		3.29%	
6	316.00	Miscellaneous Power Plant Equipment		3.77%	
	Gas Turbine Plant				
7	341.00	Structures and Improvements		3.46%	
8	342.00	Fuel Holders		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 Plant				
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	353.00	Station Equipment		1.56%	1.24%
17	354.00	Steel Towers and Fixtures		1.19%	1.19%
18	355.00	Wood and Steel Poles		1.91%	1.68%
19	356.00	Overhead Conductors & Devices		1.61%	1.37%
20	359.00	Roads and Trails		1.28%	1.28%
	Distribution Plant				
21	360.10	Land Rights		1.32%	
22	361.00	Structures and Improvements		1.46%	
23	362.00	Station Equipment		1.43%	
24	364.00	Poles, Towers and Fixtures		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 Plant				
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-Eastside Operations Center		2.11%	2.11%
36	390.00	Structures and Improvements-Other Structures		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 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		3.44%	3.44%
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%
	Intangible Plant[1]				
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%
52	303.60	Software - 15 Years		6.67%	6.67%

Notes and Sources:

[1] 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.

[2] 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.

El Paso Electric Company

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] x [d]
				Worksheet P13, Col. [e]	
	Transmission Plant				
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		1.37%	-
8	359.00	Roads and trails		1.28%	-
9		**Transmission Total**	-		-
10	**Monthly Composite Depreciation Rate (Ln. 9, Col. [e] / Col. [c])**				#DIV/0!

El Paso Electric Company
Formula Rate Template (Actuals)
True-Up Adjustment
12 Months Ended December 31, 1900

Line No.	Month [a]	Year [b]	Refunds / (Surcharges)[1] [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] [g]	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges)[4] [i]
NETWORK TRANSMISSION (ATTACHMENT 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!	
7	July	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
8	August	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
9	September	1900	#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!	
	Intermediate Year								
13	January	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
14	February	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!	
15	March	1901		#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	July	1902		#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!
33	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!
36	December	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
37	Total Network Transmission (Attachment H) True-Up Adjustment with Interest (Sum Lns. (25 through 36) x -1.0)								#DIV/0!
38	Less: True-Up Adjustment[1]								#DIV/0!
39	Total Interest for Network Transmission (Attachment H) (Lns. (37 - 38))								#DIV/0!
LOAD DISPATCH (SCHEDULE 1)									
	True-Up Year								
40	January	1900	$0	$0	$0	$0	0.00%	$0	
41	February	1900	$0	$0	$0	$0	0.00%	$0	
42	March	1900	$0	$0	$0	$0	0.00%	$0	
43	April	1900	$0	$0	$0	$0	0.00%	$0	
44	May	1900	$0	$0	$0	$0	0.00%	$0	
45	June	1900	$0	$0	$0	$0	0.00%	$0	
46	July	1900	$0	$0	$0	$0	0.00%	$0	
47	August	1900	$0	$0	$0	$0	0.00%	$0	
48	September	1900	$0	$0	$0	$0	0.00%	$0	
49	October	1900	$0	$0	$0	$0	0.00%	$0	
50	November	1900	$0	$0	$0	$0	0.00%	$0	
51	December	1900	$0	$0	$0	$0	0.00%	$0	

El Paso Electric Company
Formula Rate Template (Actuals)
True-Up Adjustment
12 Months Ended December 31, 1900

Line No.	Month [a]	Year [b]	Refunds / (Surcharges)[1] [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] [g]	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges)[4] [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!	
60	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 (Schedule 1) True-Up Adjustment with Interest (Sum Lns. (64 through 75) x -1.0)								#DIV/0!
77	Less: True-Up Adjustment[1]								$0
78	Total Interest for Load Dispatch (Schedule 1) (Lns. (76 - 77))								#DIV/0!

Notes and Sources:

[1] Refunds/surcharges calculated as follows:

	Network 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), 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.

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

[3] 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.

[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 o intermediate year.

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

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)

El Paso Electric Company
Formula Rate Template
Table of Contents

Line No.	Worksheet [a]	Description [b]	Actual / Projected [c]	Year [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**

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	Network Allocator[4] % [e]	Network Transmission [f] = [c] x [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

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	Network Allocator[4] % [e]	Network Transmission [f] = [c] x [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	$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
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

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	% [e]	Network Transmission [f] = [c] x [e]
	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[5]	($3,848,723)	WS	0.00%	$0
56	Total Adjusted A&G	Lns. (50 - 51 + 52 + 53 - 54 + 55)				$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!

El Paso Electric Company
Formula Rate Template (Actuals)
Attachment H (Actuals)
12 Months Ended December 31, 1900

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	Network Allocator[4] % [e]	Network Transmission [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	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!

Notes and Sources:

[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.

[3] 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 Worksheet A1
Formula Rate Template (Actuals)
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]		
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)	Page 112, Line 3, Columns (c) and (d)				
7	Unappropriated Undistributed Subsidiary Earnings (216.1)	Page 112, Line 12, Columns (c) and (d)				
8	Accumulated Other Comprehensive Income (219)	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	Amortization of Loss on Reaquired Debt (428.1)	Page 117, Line 64, Column (c)				
15	Amortization of Premium on Debt-Credit (429)	Page 117, Line 65, Column (c)				
16	Amortization of Gain on Reaquired Debt-Credit (429.1)	Page 117, Line 66, 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)				
	End of Year Gross Plant in Service Balances					
19	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	Total Production Plant	Pages 204-205, Line 46, Columns (b) and (g)				
25	Asset Retirement Costs (Transmission Plant)	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)				
29	Asset Retirement Costs (General Plant)	Pages 206-207, Line 98, Columns (b) and (g)				
30	Total General Plant	Pages 206-207, Line 99, Columns (b) and (g)				
31	Land and Rights Held for Future Use	Page 214, Lines 1 through 20, Column (d)				
32	Construction Work in Progress	Page 216, Line 43, Column (b)				
	End of Year Accumulated Depreciation Balances				Adjustment per the Docket ER22-282 Settlement	Adjusted Amount
33	Steam Production	Page 219, Line 20, Column (c)				$0
34	Nuclear Production	Page 219, Line 21, Column (c)				$0
35	Hydraulic Production	Page 219, Lines 22+23, Column (c)				$0
36	Other Production	Page 219, Line 24, Column (c)				$0
37	Transmission	Page 219, Line 25, Column (c)				$0
38	Distribution	Page 219, Line 26, Column (c)				$0
39	General	Page 219, Line 28, Column (c)				$0
	Materials and Supplies Balances					
40	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)				
	Operating Expenses					
48	Load Dispatch-Reliability (561.1)	Page 321, Line 85, Column (b)				
49	Load Dispatch-Monitor and Operate Transmission System (561.2)	Page 321, Line 86, Column (b)				
50	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	Generation Interconnection Studies (561.7)	Page 321, Line 91, Column (b)				
55	Reliability, Planning and Standards Development Services (561.8)	Page 321, Line 92, Column (b)				
56	Transmission of Electricity by Others (565)	Page 321, Line 96, Column (b)				
57	Total Transmission Expenses	Page 321, Line 112, 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	Total Administrative and General Expenses	Page 323, Line 197, Column (b)				
62	Industry Association Dues (930.2)	Page 335, Column (b)				
	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 Inputs
12 Months Ended December 31, 1900

Worksheet A1

Line No.	Description [a]	Reference [b]	Beginning of Year Input [c]	Current Year/End of Year Input [d]	
63	Total (Intangible Plant)	Page 336, Line 1, Column (f)			$0
64	Depreciation Expense for AROs (Intangible Plant)	Page 336, Line 1, Column (c)			$0
65	Total (Transmission Plant)	Page 336, Line 7, Column (f)			$0
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)			
	Long-Term Firm Point-to-point Reservations				
99	January	Page 400, Line 1, Column (g)			
100	February	Page 400, Line 2, Column (g)			
101	March	Page 400, Line 3, Column (g)			
102	April	Page 400, Line 5, Column (g)			
103	May	Page 400, Line 6, Column (g)			
104	June	Page 400, Line 7, Column (g)			
105	July	Page 400, Line 9, Column (g)			
106	August	Page 400, Line 10, Column (g)			
107	September	Page 400, Line 11, Column (g)			
108	October	Page 400, Line 13, Column (g)			
109	November	Page 400, Line 14, Column (g)			
110	December	Page 400, Line 15, Column (g)			
	Other Long-Term Firm Service				
111	January	Page 400, Line 1, Column (h)			
112	February	Page 400, Line 2, Column (h)			
113	March	Page 400, Line 3, Column (h)			
114	April	Page 400, Line 5, Column (h)			
115	May	Page 400, Line 6, Column (h)			
116	June	Page 400, Line 7, Column (h)			
117	July	Page 400, Line 9, Column (h)			
118	August	Page 400, Line 10, Column (h)			
119	September	Page 400, Line 11, Column (h)			
120	October	Page 400, Line 13, Column (h)			
121	November	Page 400, Line 14, Column (h)			
122	December	Page 400, Line 15, Column (h)			
	Short-Term Firm Point-to-point Reservation				
123	January	Page 400, Line 1, Column (i)			
124	February	Page 400, Line 2, Column (i)			
125	March	Page 400, Line 3, Column (i)			
126	April	Page 400, Line 5, Column (i)			
127	May	Page 400, Line 6, Column (i)			
128	June	Page 400, Line 7, Column (i)			
129	July	Page 400, Line 9, Column (i)			
130	August	Page 400, Line 10, Column (i)			
131	September	Page 400, Line 11, Column (i)			
132	October	Page 400, Line 13, Column (i)			
133	November	Page 400, Line 14, Column (i)			
134	December	Page 400, Line 15, Column (i)			
	Other Service				

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 Year Input [c]	Current Year/End of Year Input [d]
135	January	Page 400, Line 1, Column (j)		
136	February	Page 400, Line 2, Column (j)		
137	March	Page 400, Line 3, Column (j)		
138	April	Page 400, Line 5, Column (j)		
139	May	Page 400, Line 6, Column (j)		
140	June	Page 400, Line 7, Column (j)		
141	July	Page 400, Line 9, Column (j)		
142	August	Page 400, Line 10, Column (j)		
143	September	Page 400, Line 11, Column (j)		
144	October	Page 400, Line 13, Column (j)		
145	November	Page 400, Line 14, Column (j)		
146	December	Page 400, Line 15, Column (j)		

Notes and Sources:

[1] 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.

El Paso Electric Company
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	-	-	-	-	-	-	-	-
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)								-
16	12-Month CP Average (kW) (Ln. 15 x 1,000)								-

Notes and Sources:

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

El Paso Electric Company
Formula Rate Template (Actuals)
Revenue Credits
12 Months Ended December 31, 1900

Worksheet A3

Line No.	Type	Service Type	Description	Reference	PTP Transmission Schedules 7 & 8	Network Transmission Schedule 9	Ancillary Service	Other	Total Company Amount	Network Allocator Code	Network Allocator %	Network Transmission
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]=sum([e]-[h])	[j]	[k]	[l] = [i] x [k]
			Account No. 454 (Rent from Electric Property)[2]									
1	Affiliate		General and Intangible Plant	Company Input/Records						WS	0.00%	$0
2	Affiliate		Production Plant	Company Input/Records						NA	0.00%	$0
3	Affiliate		Transmission Plant	Company Input/Records						TP	0.00%	$0
4	Affiliate		Distribution Plant	Company Input/Records						NA	0.00%	$0
5	Non-Affiliate		General and Intangible Plant	Company Input/Records						WS	0.00%	$0
6	Non-Affiliate		Production Plant	Company Input/Records						NA	0.00%	$0
7	Non-Affiliate		Transmission Plant	Company Input/Records						TP	0.00%	$0
8	Non-Affiliate		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**	**$0**	**$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:

[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.

[3] 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.

[5] 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.

THIS WORKSHEET APPLIES SOLELY DURING THE DOCKET ER22-282 SETTLEMENT STAY PERIOD AND ITS TRUE-UP.

Line No.	Path	Description	Reference	Amount [1, 2]
	[a]	[b]	[c]	[d]
1	**Long Term 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	$0
8				
9	**Long Term Firm PV-JO-KY**			
10		Revenue included in FF1 ($)	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 Incremental PV LTF Revenue Credit**		Line 7 + Line 15	**$0**

Notes and Sources:

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

[2] 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

Worksheet A4

Line No.	Month [a]	Total Production [b]	Total Distribution [c]	Network Transmission [d]	Excluded Transmission Plant [e]	Total Transmission [f] = [d] + [e]	Total General [g]	Total Intangible [h]	Total Plant [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~~s~~. ~~(~~30 ~~29)~~*	*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
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 [a]	Total Production [b]	Total Distribution [c]	Network Transmission [d]	Excluded Transmission Plant [e]	Total Transmission [f] = [d] + [e]	Total General [g]	Total Intangible [h]	Total Plant [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
53	August					$0		$0	$0
54	September					$0		$0	$0
55	October					$0		$0	$0
56	November					$0		$0	$0
57	December					$0		$0	$0
58	13-Month Average	$0	$0	$0	$0	$0	$0	$0	$0

Notes and Sources:

[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.

[3] 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)
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]

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

						GROSS PLANT IN SERVICE BALANCES						GROSS PLANT IN SERVICE BALANCES				
Line No.	Description of Facilities[1] [a]	Reason for Exclusion from Network Transmission [b]	Dec-1899 [c]	Jan-1900 [d]	Feb-1900 [e]	Mar-1900 [f]	Apr-1900 [g]	May-1900 [h]	Jun-1900 [i]	Jul-1900 [j]	Aug-1900 [k]	Sep-1900 [l]	Oct-1900 [m]	Nov-1900 [n]	Dec-1900 [o]	13-Month Average Balance [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	**Total Excluded Transmission Plant (Sum Lns. (1a through 1zz))**		**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**

Notes and Sources:

[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.

[2] 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.

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

Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-Service Date				BALANCES						BALANCES				Average CWIP	Network Allocator		Network Transmission Balance	Network Allocator Justification[4]
						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	%		
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]=Avg. ([f] through [r])	[t]	[u]	[v]=[s]x[c]x[u]	[w]
1a																			#DIV/0!	…	0.00%	#DIV/0!	…
1b																			#DIV/0!	…	0.00%	#DIV/0!	…
1c																			#DIV/0!	…	0.00%	#DIV/0!	…
…																			#DIV/0!	…	0.00%	#DIV/0!	…
…																			#DIV/0!	…	0.00%	#DIV/0!	…
…																			#DIV/0!	…	0.00%	#DIV/0!	…
1zz																			#DIV/0!	…	0.00%	#DIV/0!	…
2	**Total Construction Work in Progress (Sum Lns. (1a through 1zz))**					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**			**#DIV/0!**	

Notes and Sources:

[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 A22 may be inputed.

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

			Days in Period[1]					Calculation of Actual Monthly Balances					
Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
	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	#NUM!	336	#NUM!	#NUM!		$0	$0	$0	#NUM!	$0	$0
3	Feb-1900	2/28/1900	28	308	#NUM!	#NUM!		$0	$0	$0	#NUM!	$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 to Prorationing												
15	Beginning of Year Balance (Worksheet A8, Ln. 4, Col. [q])												$0
16	End of Year Balance (Worksheet A8, Ln. 4, Col. [cc])												$0
17	Average of Beginning of Year and End of Year Balances (Average Lns. 15 and 16)												$0
18	Total Account No. 190 - Prorated Balance at End of Year (Ln. 13, Col. [l])												$0
19	Total Average Account No. 190 Balance (Lns. (17 + 18))												$0
	Accumulated Deferred Income Taxes - Other Property (Account 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**	

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

Worksheet A7

			Days in Period[1]					**Calculation of Actual Monthly Balances**					
Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
	Total Account No. 282 - Balances Not Subject to Prorationing												
34	Beginning of Year Balance (Worksheet A8, Ln. 8, Col. [q])												$0
35	End of Year Balance (Worksheet A8, Ln. 8, Col. [cc])												$0
36	Average of Beginning of Year and End of Year Balances (Average Lns. 34 and 35)												$0
37	Total Account No. 282 - Prorated Balance at End of Year (Ln. 32, Col. [l])												$0
38	Total Average Account No. 282 Balance (Lns. (36 + 37))												$0
	Accumulated Deferred Income Taxes - Other Property (Account No. 283)												
39	Dec-1899 (Worksheet A8, Ln. 11, Col. [q])	1/0/1900											$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	########	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 to Prorationing												
53	Beginning of Year Balance (Worksheet A8, Ln. 12, Col. [q])												$0
54	End of Year Balance (Worksheet A8, Ln. 12, Col. [cc])												$0
55	Average of Beginning of Year and End of Year Balances (Average Lns. 53 and 54)												$0
56	Total Account No. 283 - Prorated Balance at End of Year (Ln. 51, Col. [l])												$0
57	Total Average Account No. 283 Balance (Lns. (55 + 56))												$0
58	**Total Average Actual ADIT for Network Transmission (Lns. (14 + 33 + 52))**												**$0**
	Excess Deferred Income Taxes (Account No. 254)												
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	$0

			Days in Period[1]						Calculation of Actual Monthly Balances				
Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
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**	

Total Excess Deferred Income Taxes Acct No. 254 - Balances Not Subject to Prorationing

73	Beginning of Year Balance (Worksheet A9, Ln. 4, Col. [q])	$0
74	End of Year Balance (Worksheet A9, Ln. 4, Col. [cc])	$0
75	Average of Beginning of Year and End of Year Balances (Average Lns. 73 and 74)	$0
76	Total Excess Deferred Income Taxes - Prorated Balance at End of Year (Ln. 71, Col. [l])	$0
77	Total Average Excess Deferred Income Tax Balance (Lns. (75 + 76))	$0

Deficient Deferred Income Taxes (Account No. 182.3)

Line No.	Description / Month [a]		[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]
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 No. 182.3 - Balances Not Subject to Prorationing

92	Beginning of Year Balance (Worksheet A9, Ln. 8, Col. [q])	$0

		Days in Period[1]					Calculation of Actual Monthly Balances					
Line No.	Description / Month [a]	Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [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]	Monthly Actual Activity Below Projection (Prorate)[6] [j]	Monthly Actual Activity that Decreases Absolute Balance (No Prorationing)[7] [k]	Partially-Prorated Actual ADIT Balances[8] [l]
93	End of Year Balance (Worksheet A9, Ln. 8, Col. [cc])											$0
94	Average of Beginning of Year and End of Year Balances (Average Lns. 92 and 93)											$0
95	Total Deficient Deferred Income Taxes - Prorated Balance at End of Year (Ln. 90, Col. [l])											$0
96	Total Average Deficient Deferred Income Tax Balance (Lns. (94 + 95))											$0
97	**Total Average Actual Excess/Deficient Deferred Income Taxes for Network Transmission (Lns. (77 + 96))**											**$0**

Notes and Sources:

[1] 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 did not actually occur) and a positive difference represents an under-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.

[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.

[8] 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.

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

		Total Company End-of-Month Balances													**Network Allocator**		**Network Transmission End-of-Month Balances**														
Line No.	Description [a]	Dec-1899 [b]	Jan-1900 [c]	Feb-1900 [d]	Mar-1900 [e]	Apr-1900 [f]	May-1900 [g]	Jun-1900 [h]	Jul-1900 [i]	Aug-1900 [j]	Sep-1900 [k]	Oct-1900 [l]	Nov-1900 [m]	Dec-1900 [n]	Code [o]	% [p]	Dec-1899 [q] = [b] x [p]	Jan-1900 [r] = [c] x [p]	Feb-1900 [s] = [d] x [p]	Mar-1900 [t] = [e] x [p]	Apr-1900 [u] = [f] x [p]	May-1900 [v] = [g] x [p]	Jun-1900 [w] = [h] x [p]	Jul-1900 [x] = [i] x [p]	Aug-1900 [y] = [j] x [p]	Sep-1900 [z] = [k] x [p]	Oct-1900 [aa] = [l] x [p]	Nov-1900 [bb] = [m] x [p]	Dec-1900 [cc] = [n] x [p]	Prorated?[5] [dd]	Network Allocator Justification[6] [ee]
Accumulated Deferred Income Taxes (Account No. 190)[1, 2]																															
1a																0.00%	$0	$0	$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	$0	$0		
1c																0.00%	$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	$0	$0	$0	$0		
1e																0.00%	$0	$0	$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	$0	$0		
1g																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1h																0.00%	$0	$0	$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	$0	$0		
1j																0.00%	$0	$0	$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	$0	$0		
1l																0.00%	$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	$0	$0	$0		
1n																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1o																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	$0	$0	$0	$0		
1q																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1r																0.00%	$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	$0	$0	$0		
1t																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1u																0.00%	$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	$0	$0	$0		
1w																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1x																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1y																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
...																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1zz																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2	**Total Account No. 190 (Sum Lns. 1a through 1zz)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$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			$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	$0	$0	$0	$0	$0	$0	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
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	$0	$0		
5b																0.00%	$0	$0	$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	$0	$0		
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	$0	$0	$0	$0		
5f																0.00%	$0	$0	$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	$0	$0		
5h																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
...	...															0.00%	$0	$0	$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	$0	$0		
6	**Total Account No. 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**		
7	Total Account No. 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		
8	Total 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		
Accumulated Deferred Income Taxes - Other (Account No. 283)[1, 4]																															
9a																0.00%	$0	$0	$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	$0	$0		
9c																0.00%	$0	$0	$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	$0	$0		
9e																0.00%	$0	$0	$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	$0	$0		
9g																0.00%	$0	$0	$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	$0	$0		
9i																0.00%	$0	$0	$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	$0	$0		
9k																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
...	...															0.00%	$0	$0	$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	$0	$0		
10	**Total Account No. 283 (Sum Lns. 9a through 9zz)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
11	Total Account No. 283 - 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		
12	Total Account No. 283 - 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		
13	**Total ADIT (Lns. 2 + 6 + 10)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		

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

Line No.	Description [a]

Notes and Sources:

[1] 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.

[2] 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

[3] 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

[4] 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

[5] 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.

[6] 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

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

Line No.	Description [a]	Total Company End-of-Month Balances[1 4] Dec-1899 [b]	Jan-1900 [c]	Feb-1900 [d]	Mar-1900 [e]	Apr-1900 [f]	May-1900 [g]	Jun-1900 [h]	Total Company End-of-Month Balances Jul-1900 [i]	Aug-1900 [j]	Sep-1900 [k]	Oct-1900 [l]	Nov-1900 [m]	Dec-1900 [n]	Network Allocator Code [o]	Network Allocator % [p]	Network Transmission End-of-Month Balances Dec-1899 [q] = [b] x [p]	Jan-1900 [r] = [c] x [p]	Feb-1900 [s] = [d] x [p]	Mar-1900 [t] = [e] x [p]	Apr-1900 [u] = [f] x [p]	May-1900 [v] = [g] x [p]	Jun-1900 [w] = [h] x [p]	Network Transmission End-of-Month Balances Jul-1900 [x] = [i] x [p]	Aug-1900 [y] = [j] x [p]	Sep-1900 [z] = [k] x [p]	Oct-1900 [aa] = [l] x [p]	Nov-1900 [bb] = [m] x [p]	Dec-1900 [cc] = [n] x [p]	Annual Amortization [dd] = [cc] - [q]	Prorated?[2] [ee]	Protected or Unprotected?[2] [ff]	Amortization Period / Methodology [gg]	Network Allocator Justification[3] [hh]
Excess Deferred Income Taxes (Account No. 254)																																		
1a																0.00%	$0	$0	$0	$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	$0	$0	$0				
1c																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	$0	$0	$0	$0	$0				
1e																0.00%	$0	$0	$0	$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	$0	$0	$0				
																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1zz																0.00%	$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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**				
3	Excess Deferred Income Taxes 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				
4	Excess Deferred Income Taxes 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				
Deficient Deferred Income Taxes (Account No. 182.3)																																		
5a																0.00%	$0	$0	$0	$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	$0	$0	$0				
5c																0.00%	$0	$0	$0	$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	$0	$0	$0				
5zz																0.00%	$0	$0	$0	$0	$0	$0	$0	$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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**				
7	Deficient Deferred Income Taxes 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				
8	Deficient Deferred Income Taxes 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				
9	**Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$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	$0	$0	$0	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				

Notes and Sources:

[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]

[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

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

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

											Network Allocator			UNAMORTIZED BALANCES							UNAMORTIZED BALANCES									
Line No.	Type[2]	Description	FERC Account No.	FERC Approval Docket	Amount[3]	Recovery Period (Months)	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery[4]	Code	%	Network Transmission Amortization Expense	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	13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment[5]	Network Transmission Unamortized Balance	Network Allocator Justification[6]
	[a]	[b]	[c]	[d]	[e]	[f]	[g]=[e]/[f]	[h]=If [n]/[g] <12, [n]/[g]. Otherwise, 12	[i]=[g]x[h]	[j]	[k]	[l]	[m]=[i]x[j]x[l]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]	[aa]=Avg. ([n] through [z])	[bb]	[cc]=[aa]x[l]x[bb]	[dd]
1a	Asset	…	…	…			$0	0	$0			0.00%	$0														#DIV/0!		#DIV/0!	
1b	Liability	…	…	…			$0	0	$0			0.00%	$0														#DIV/0!		#DIV/0!	
1c	Asset	…	…	…			$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!	
…	…	…	…	…			$0	0	$0			0.00%	$0														#DIV/0!		#DIV/0!	
1zz	…	…	…	…			$0	0	$0			0.00%	$0														#DIV/0!		#DIV/0!	
2	**Total Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**				**$0**		**$0**		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**		**#DIV/0!**	
3	Total Regulatory Assets				$0		$0		$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!		#DIV/0!	
4	Total Regulatory Liabilities				$0		$0		$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	#DIV/0!		#DIV/0!	

Notes and Sources:

[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.

[2] 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

[5] 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.

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

										Network Allocator						UNAMORTIZED BALANCES						UNAMORTIZED BALANCES							
Line No.	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]	Code	%	Network Transmission Amortization Expense	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	13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment[4]	Network Transmission Unamortized Balance	Network Allocator Justification[5]
	[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]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]=Avg. ([m] through [y])	[aa]	[bb]=[z]x[aa]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!	…
…	…	…	…			$0	0	$0		…	0.00%	$0														#DIV/0!		#DIV/0!	…
1zz	…	…	…			$0	0	$0		…	0.00%	$0														#DIV/0!		#DIV/0!	…
2	**Total Abandoned Plant (Sum Lns. (1a through 1zz))**			**$0**		**$0**		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**		**#DIV/0!**	

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

El Paso Electric Company
Formula Rate Template (Actuals)
Unfunded Reserves
12 Months Ended December 31, 1900

Line No.	Description[2]	Subaccount No.	% Customer Funded	% Non-Restricted					BALANCES						BALANCES			Average Unfunded	Network Allocator		Network Transmission	Network Allocator Justification[3]
					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	%		
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]=Avg. ([e] through [q])	[s]	[t]	[u]=[r]x[c]x[d]x[t	[v]
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!	
1l																		#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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**			**#DIV/0!**	

Notes and Sources:

[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 unfunded reserves.

[2] 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.

[3] 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

Line No.	Description	FERC Account No.	FERC Merger / Acquisition Docket	Annual Expense	Network Allocator		Network Transmission Expense Adjustment	MONTHLY RATE BASE BALANCE ADJUSTMENT							MONTHLY RATE BASE BALANCE ADJUSTMENT						13-Month Avg. Balance	Network Transmission Balance	Network Allocator Justification
					Code	%		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] = [d] x [f]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]=Avg. ([h] through [t])	[v] = [f] x [u]	[w]
1a	…	…	…	$0	…	0.00%	$0														#DIV/0!	#DIV/0!	…
1b	…	…	…	$0	…	0.00%	$0														#DIV/0!	#DIV/0!	…
1c	…	…	…	$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. 1a through 1zz)**			**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**	**#DIV/0!**	

Notes and Sources:

[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 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.

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

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

Line No.	Description[2]	Definite Plan for Future Use[2]	Estimated In-Service Date[2]				BALANCES						BALANCES				Average Land Held for Future Use	Network Allocator		Network Transmission Balance	Network Allocator Justification[3]
				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	%		
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]=Avg. ([d] through [p])	[r]	[s]	[t]=[q]x[s]	[u]
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!	
2	**Total Land and Land Rights Held for Future Use (Sum Lns. (1a through 1i))**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**			**#DIV/0!**	

Notes and Sources:

[1] 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.

[2] 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.

El Paso Electric Company
Formula Rate Template (Actuals)
Working Capital
12 Months Ended December 31, 1900

Worksheet A15

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

Notes and Sources:

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

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

Worksheet A16

Line No.	Description [a]	Reference [b]	Total Company Amount [c]	Network Allocator Code [d]	Network 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				
	Development of Network Transmission Regulatory Commission Expenses					
7	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

Notes and Sources:

[1] Includes line safety-related advertising expenses booked to Account No. 930.1.

[2] 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).

[3] 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

El Paso Electric Company 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]
Payroll Taxes				
1a				
1b				
1c				
1d				
1e				
…	…			
1zz	…			
2	Total Payroll Taxes (Sum Lns. 1a through 1zz)			$0
Highway and Vehicle Taxes				
3a	…			
…	…			
3zz	…			
4	Total Highway and Vehicle Taxes (Sum Lns. 3a through 3zz)			$0
Property Taxes				
5a				
5b				
5c				
…	…			
5zz	…			
6	Total Property Taxes (Sum Lns. 5a through 5zz)			$0
Gross Receipts Taxes				
7a				
…	…			
7zz	…			
8	Total Gross Receipts Taxes (Sum Lns. 7a through 7zz)			$0
Other Taxes				
9a				
9b				
9c				
…				
9zz	…			

El Paso Electric Company

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)			$0
11	Total Taxes Other than Income Taxes			$0

Notes and Sources:

[1] 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.

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

Worksheet A18

Line No.	Month [a]	Preferred Stock Issued (204) [b]	Unappropriated Undistributed Subsidiary Earnings (216.1) [c]	Accumulated Other Comprehensive Income (219) [d]	Total Proprietary Capital [e]	**Total Common Stock** [f] = [e]-[b]-[c]-[d]	**Debt** (221 - 222 + 223 + 224 + 225 - 226) [g]	**Total Capitalization** [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:

[1] 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].

[3] 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)*

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

Worksheet A19

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/Loss	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%

Notes and Sources:

[1] 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 Paso Electric Company
Formula Rate Template (Actuals)
Permanent Book-Tax Differences
12 Months Ended December 31, 1900

Worksheet A20

Line No.	Description [a]	Total Company Amount [b]	Network Code [c]	Network % [d]	Network Transmission [e]	Network Allocator Justification[3] [f]
Permanent 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	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!	

Notes and Sources:

[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 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.

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

[4] Sourced from Worksheet A19, line 6.

[5] The Company has elected and applied the second option for accounting for investment tax credits (“ITC”) under Internal Revenue Code 46(f) and the regulations thereunder to apply a cost of service adjustment to reduce tax expense no more rapidly than ratably. Under option 2, there is no rate base reduction for the unamortized balance of the ITC.

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

Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Equity Ratio[3]	Weighted ROE Incentive	% Approved for Rate Base Treatment	Network Allocator	
							Code	%
	[a]	[b]	[c]	[d]	[e]=[c]x[d]	[f]	[g]	[h]
1a	…	…		#DIV/0!	#DIV/0!			0.00%
1b	…	…		#DIV/0!	#DIV/0!			0.00%
1c	…	…		#DIV/0!	#DIV/0!			0.00%
…	…	…		#DIV/0!	#DIV/0!			0.00%
…	…	…		#DIV/0!	#DIV/0!			0.00%
…	…	…		#DIV/0!	#DIV/0!			0.00%
1zz	…	…		#DIV/0!	#DIV/0!			0.00%
2	**Total Incentive Return Return and Taxes (Sum Lns. 1a through 1zz)**							

Line No.	GROSS PLANT IN SERVICE							GROSS PLANT IN SERVICE					
	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
	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]
1a	$0												
1b	$0												
1c	$0												
…	$0												
…	$0												
…	$0												
1zz	$0												
2	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Line No.	ACCUMULATED DEPRECIATION							ACCUMULATED DEPRECIATION					
	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
	[v]	[w]	[x]	[y]	[z]	[aa]	[bb]	[cc]	[dd]	[ee]	[ff]	[gg]	[hh]
1a	$0												
1b	$0												
1c	$0												
…	$0												
…	$0												
…	$0												
1zz	$0												
2	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Line No.	13-Month Avg. Gross Plant	13-Month Avg. Accum. Depreciation	Network Transmission Gross	Network Transmission Accum.	Network Transmission Net	Incentive Return	Composite Income Tax Rate Gross-Up	Incentive Taxes	Incentive Return and Taxes	Network Allocator Justification[5]
	[ii]=Avg.([i]-[u])	[jj]=Avg.([v]-[hh])	[kk]=[h]x[ii]	[ll]=[h]x[jj]	[mm]=[kk]-[ll]	[nn]=[e]x[f]x[h]x[mm	[oo]	[pp]=[nn]x[oo]	[qq]=[nn]+[pp]	[rr]
1a	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
1b	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
1c	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
…	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
…	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
…	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
1zz	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	…
2	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**		**#DIV/0!**	**#DIV/0!**	

Notes and Sources:

[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 [a]	Reference [b]	Code [c]		Amount / % [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
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
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%

Notes and Sources:

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

El Paso Electric Company

Schedule 1 (Actual)

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

Line No.	FERC Account [a]	Description [b]	Reference [c]	Amount [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	Network Allocator[4] Code	%	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
	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%	$0
20	Total Gross Plant in Service	Sum Lns. (16 through 19)	$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

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	Network Allocator[4] % [e]	Network Transmission [f] = [c] x [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

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

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	% [e]	Network Transmission [f] = [c] x [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

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

Line No.	Description [a]	Reference [b][5]	Total Company Amount [c]	Network Allocator[4] Code [d]	% [e]	Network Transmission [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

Notes and Sources:

[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.

[3] 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.

El Paso Electric Company
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	12-Month CP Average (Ln. 14 / 12 Months)			#DIV/0!
16	12-Month CP Average (kW) (Ln. 15 x 1,000)			#DIV/0!

Notes and Sources:

[1] 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].

[2] 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):	

El Paso Electric Company
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* Transmission [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
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 Depreciation Expense (Sum Lns. (14 through 25))								#N/A		
27	1902 13-Month Average Balances (Avg Lns. (13 through 25				$0	$0				#N/A	#N/A

Notes and Sources:

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

Worksheet P2

Line No.	Month [a]	Year [b]	Projected Transmission Plant Additions [c]	% of Additions *Network* Transmission [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]

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[1] 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].

[2] 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].

[3] 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].

[4] 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
Formula Rate Template (Projected)
Construction Work in Progress (CWIP)
12 Months Ended December 31, 1902

						BALANCES														Network Allocator			
Line No.	Description[2]	FERC Approval	Recovery % Approved[3]	Construction Start Date	Estimated In-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	Average CWIP	Code	%	Network Transmission Balance	Network Allocator Justification[4]
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]=Avg. ([f] through [r])	[t]	[u]	[v]=[s]x[c]x[u]	[w]
1a	…	…		…	…	$0													$0	…	0.00%	$0	…
1b	…	…		…	…	$0													$0	…	0.00%	$0	…
1c	…	…		…	…	$0													$0	…	0.00%	$0	…
…	…	…		…	…	$0													$0	…	0.00%	$0	…
…	…	…		…	…	$0													$0	…	0.00%	$0	…
…	…	…		…	…	$0													$0	…	0.00%	$0	…
1zz	…	…		…	…	$0													$0	…	0.00%	$0	…
2	**Total Construction Work in Progress (Sum Lns. (1a through 1zz))**					**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	

Notes and Sources:

[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.

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

Worksheet P4

Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [e]=[c]/[d]	Projected Monthly Activity[2] [f]	Prorated Projected Monthly Activity [g] = [e] x [f]	Prorated Projected Balances [h] = Cumulative([g])
				Days in Period[1]					
	Accumulated Deferred Income Taxes (Account No. 190)								
1	Dec-2021 (Worksheet P5~~8~~, Ln. 3, Col. [q])	1/0/1900							$0
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!
12	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	$0	#NUM!	#NUM!
13	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	$0	#NUM!	#NUM!
14	**Total (Sum Lns. (1 through 13))**						**$0**	**#NUM!**	
	Total Account No. 190 - Balances Not Subject to Prorationing								
15	Beginning of Year Balance (Worksheet P5, Ln. 4, Col. [q])								$0
16	End of Year Balance (Worksheet P5, Ln. 4, Col. [cc])								$0
17	Average of Beginning of Year and End of Year Balances (Average Lns. 15 and 16)								$0
18	Total Account No. 190 - Prorated Balance at End of Year (Ln. 13, Col. [h])								#NUM!
19	Total Average Account No. 190 Balance (Lns. (17 + 18))								#NUM!
	Accumulated Deferred Income Taxes - Other Property (Account No. 282)								
20	Dec-1902 (Worksheet P5, Ln. 7, Col. [q])	1/0/1900							$0
21	Jan-1902	1/31/1900	#NUM!	336	#NUM!	#NUM!	$0	#NUM!	#NUM!
22	Feb-1902	2/28/1900	28	308	#NUM!	#NUM!	$0	#NUM!	#NUM!
23	Mar-1902	3/31/1900	32	276	#NUM!	#NUM!	$0	#NUM!	#NUM!
24	Apr-1902	4/30/1900	30	246	#NUM!	#NUM!	$0	#NUM!	#NUM!
25	May-1902	5/31/1900	31	215	#NUM!	#NUM!	$0	#NUM!	#NUM!
26	Jun-1902	6/30/1900	30	185	#NUM!	#NUM!	$0	#NUM!	#NUM!
27	Jul-1902	7/31/1900	31	154	#NUM!	#NUM!	$0	#NUM!	#NUM!
28	Aug-1902	8/31/1900	31	123	#NUM!	#NUM!	$0	#NUM!	#NUM!
29	Sep-1902	9/30/1900	30	93	#NUM!	#NUM!	$0	#NUM!	#NUM!
30	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	$0	#NUM!	#NUM!
31	Nov-1902	11/30/1900	30	32	#NUM!	#NUM!	$0	#NUM!	#NUM!
32	Dec-1902	12/31/1900	31	1	#NUM!	#NUM!	$0	#NUM!	#NUM!
33	**Total (Sum Lns. (20 through 32))**						**$0**	**#NUM!**	
	Total Account No. 282 - Balances Not Subject to Prorationing								
34	Beginning of Year Balance (Worksheet P5, Ln. 8, Col. [q])								$0
35	End of Year Balance (Worksheet P5, Ln. 8, Col. [cc])								$0
36	Average of Beginning of Year and End of Year Balances (Average Lns. 34 and 35)								$0
37	Total Account No. 282 - Prorated Balance at End of Year (Ln. 32, Col. [h])								#NUM!
38	Total Average Account No. 282 Balance (Lns. (36 + 37))								#NUM!
	Accumulated Deferred Income Taxes - Other Property (Account No. 283)								
39	Dec-1902 (Worksheet P5, Ln. 11, Col. [q])	1/0/1900							$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!

El Paso Electric Company Worksheet P4
Formula Rate Template (Projected)
Deferred Income Tax (DIT) Averages
12 Months Ended December 31, 1902

			Days in Period[1]						
Line No.	Description / Month [a]		Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [e]=[c]/[d]	Projected Monthly Activity[2] [f]	Prorated Projected Monthly Activity [g] = [e] x [f]	Prorated Projected Balances [h] = Cumulative([g])
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!	#NUM!
49	Oct-1902	10/31/1900	31	62	#NUM!	#NUM!	$0	#NUM!	#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 to Prorationing								
53	Beginning of Year Balance (Worksheet P5, Ln. 12, Col. [q])								$0
54	End of Year Balance (Worksheet P5, Ln. 12, Col. [cc])								$0
55	Average of Beginning of Year and End of Year Balances (Average Lns. 53 and 54)								$0
56	Total Account No. 283 - Prorated Balance at End of Year (Ln. 51, Col. [h])								#NUM!
57	Total Average Account No. 283 Balance (Lns. (55 + 56))								#NUM!
58	**Total Average Projected ADIT for Network Transmission (Lns. (14 + 33 + 52))**								**#NUM!**
	Excess Deferred Income Taxes (Account No. 254)								
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!	#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!
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 Subject to Prorationing								
73	Beginning of Year Balance (Worksheet P6, Ln. 4, Col. [q])								$0
74	End of Year Balance (Worksheet P6, Ln. 4, Col. [cc])								$0
75	Average of Beginning of Year and End of Year Balances (Average Lns. 73 and 74)								$0
76	Total Excess Deferred Income Taxes - Prorated Balance at End of Year (Ln. 71, Col. [h])								#NUM!
77	Total Average Excess Deferred Income Tax Balance (Lns. (75 + 76))								#NUM!
	Deficient Deferred Income Taxes (Account No. 182.3)								
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!**	

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

Line No.	Description / Month [a]	Days in Month [b]	Days Prorated [c]	Days in Trued-Up Period [d]	Proration Percentage [e]=[c]/[d]	Projected Monthly Activity[2] [f]	Prorated Projected Monthly Activity [g] = [e] x [f]	Prorated Projected Balances [h] = Cumulative([g])
		Days in Period[1]						
	Total Deficient Deferred Income Taxes Acct No. 182.3 - Balances Not Subject to Prorationing							
92	Beginning of Year Balance (Worksheet P6, Ln. 8, Col. [q])							$0
93	End of Year Balance (Worksheet P6, Ln. 8, Col. [cc])							$0
94	Average of Beginning of Year and End of Year Balances (Average Lns. 92 and 93)							$0
95	Total Deficient Deferred Income Taxes - Prorated Balance at End of Year (Ln. 90, Col. [h])							#NUM!
96	Total Average Deficient Deferred Income Tax Balance (Lns. (94 + 95))							#NUM!
97	**Total Average Projected Excess/Deficient Deferred Income Taxes for Network Transmission (Lns. (77 + 96))**							**#NUM!**

Notes and Sources:

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

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

Line No.		**Total Company End-of-Month Balances**													**Network Allocator**		**Network Transmission End-of-Month Balances**														
	Description	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	Code	%	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	Prorated?[2]	Network Allocator Justification[3]
	[a]	[b]	[c]	[d]	[e]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q] = [b] x [p]	[r] = [c] x [p]	[s] = [d] x [p]	[t] = [e] x [p]	[u] = [f] x [p]	[v] = [g] x [p]	[w] = [h] x [p]	[x] = [i] x [p]	[y] = [j] x [p]	[z] = [k] x [p]	[aa] = [l] x [p]	[bb] = [m] x [p]	[cc] = [n] x [p]	[dd]	[ee]
Accumulated Deferred Income Taxes (Account No. 190)[1]																															
1a																0.00%	$0	$0	$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	$0	$0		
1c																0.00%	$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	$0	$0	$0	$0		
1e																0.00%	$0	$0	$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	$0	$0		
1g																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1h																0.00%	$0	$0	$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	$0	$0		
1j																0.00%	$0	$0	$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	$0	$0		
1l																0.00%	$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	$0	$0	$0		
1n																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1o																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	$0	$0	$0	$0		
1q																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1r																0.00%	$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	$0	$0	$0		
1t																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1u																0.00%	$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	$0	$0	$0		
1w																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1x																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1y																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
…																0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
1zz	…															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
2	**Total Account No. 190 (Sum Lns. 1a through 1zz)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$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			$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	$0	$0	$0	$0	$0	$0	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
Accumulated Deferred Income Taxes - Other Property (Account No. 282)[1]																															
5a		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5b		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5c		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5d		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5e		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5f		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5g		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
5h		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
…	…															0.00%	$0	$0	$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	$0	$0		
6	**Total Account No. 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**		
7	Total Account No. 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		
8	Total 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		
Accumulated Deferred Income Taxes - Other (Account No. 283)[1]																															
9a		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9b		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9c		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9d		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9e		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9f		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9g		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9h		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9i		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9j		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
9k		$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		
…	…															0.00%	$0	$0	$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	$0	$0		
10	**Total Account No. 283 (Sum Lns. 9a through 9zz)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		
11	Total Account No. 283 - 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		
12	Total Account No. 283 - 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		
13	**Total ADIT (Lns. 2 + 6 + 10)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		

Notes and Sources:

[1] 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.

[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.

[3] 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)
Excess and Deficient Deferred Income Taxes
12 Months Ended December 31, 1902

Line No.	Description	Total Company End-of-Month Balances[1][4]							Total Company End-of-Month Balances						Amortization	Network Allocator		Network Transmission End-of-Month Balances							Network Transmission End-of-Month Balances						Annual Amortization	Prorated?[2]	Protected or Unprotected?	Amortization Period / Methodology	Network Allocator Justification[3]
	[a]	Dec-1901 [b]	Jan-1902 [c]	Feb-1902 [d]	Mar-1902 [e]	Apr-1902 [f]	May-1902 [g]	Jun-1902 [h]	Jul-1902 [i]	Aug-1902 [j]	Sep-1902 [k]	Oct-1902 [l]	Nov-1902 [m]	Dec-1902 [n]	[n1]	Code [o]	% [p]	Dec-1901 [q] = [b] x [p]	Jan-1902 [r] = [c] x [p]	Feb-1902 [s] = [d] x [p]	Mar-1902 [t] = [e] x [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] x [p]	Oct-1902 [aa] = [l] x [p]	Nov-1902 [bb] = [m] x [p]	Dec-1902 [cc] = [n] x [p]	[dd] = [cc] - [q]	[ee]	[ff]	[gg]	[hh]
Excess Deferred Income Taxes (Account No. 254)																																			
1a		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1b		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1c		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1d		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1e		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1f		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
		$0															0.00%	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				
1zz		$0															0.00%	$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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**				
3	Excess Deferred Income Taxes 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				
4	Excess Deferred Income Taxes 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				
Deficient Deferred Income Taxes (Account No. 182.3)																																			
5a																	0.00%	$0	$0	$0	$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	$0	$0	$0				
5c																	0.00%	$0	$0	$0	$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	$0	$0	$0				
5zz																	0.00%	$0	$0	$0	$0	$0	$0	$0	$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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**				
7	Deficient Deferred Income Taxes 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					
8	Deficient Deferred Income Taxes 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				
9	**Total Excess and Deficient Deferred Income Taxes (Lns. 2 + 6)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**			**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$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	$0	$0	$0	$0	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$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	$0	$0	$0	$0	$0	$0	$0			$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0				

Notes and Sources:

[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].

[3] 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.

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

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

											Network Allocator			UNAMORTIZED BALANCES							UNAMORTIZED BALANCES									
Line No.	Type[2]	Description	FERC Account No.	FERC Approval Docket	Amount[3]	Recovery Period (Months)	Monthly Amortization Expense	Amortization Months in Current Year	Current Year Amortization Expense	% Approved for Rate Recovery[4]	Code	%	Network Transmission Amortization Expense	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	13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment[5]	Network Transmission Unamortized Balance	Network Allocator Justification[6]
	[a]	[b]	[c]	[d]	[e]	[f]	[g]=[e]/[f]	[h]=If [n]/[g] <12, [n]/[g]. Otherwise, 12	[i]=[g]x[h]	[j]	[k]	[l]	[m]=[i]x[j]x[l]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]	[aa]=Avg. ([n] through [z])	[bb]	[cc]=[aa]x[l]x[bb]	[dd]
1a	Asset	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
1b	Liability	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
1c	Asset	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
…	…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
…	…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
…	…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
1zz	…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
2	**Total Regulatory Assets and Liabilities (Sum Lns. (1a through 1zz))**				**$0**		**$0**		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	
3	Total Regulatory Assets				$0		$0		$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0	
4	Total Regulatory Liabilities				$0		$0		$0				$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0		$0	

Notes and Sources:

[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.

[2] 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

[5] 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.

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

Line No.	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]	Network Allocator		Network Transmission Amortization Expense					UNAMORTIZED BALANCES						UNAMORTIZED BALANCES			13-Month Avg. Unamortized Balance	% Approved for Rate Base Treatment[4]	Network Transmission Unamortized Balance	Network Allocator Justification[5]
										Code	%		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				
	[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]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]	[v]	[w]	[x]	[y]	[z]=Avg. ([m] through [y])	[aa]	[bb]=[z]x[aa]x[k]	[cc]
1a	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
1b	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
1c	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
…	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
1zz	…	…	…			$0	0	$0		…	0.00%	$0	$0													$0		$0	…
2	**Total Abandoned Plant (Sum Lns. (1a through 1zz))**			**$0**		**$0**		**$0**				**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**		**$0**	

Notes and Sources:

[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 abandoned plant.

[2] Total amount of abandoned plant should be listed.

[3] 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].

[4] 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.

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

Line No.	Description [a]	Reference [b]	Actual Costs [c]	Charge Factor[1] [d]	Projected Costs [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
	A&G				
5	A&G (Excluding Property Insurance and Regulatory Commission Expens	Attachment H (Actuals), Ln. 50, Col. [c]	$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			
	Property Taxes				
19	Property Taxes	Attachment H (Actuals), Ln. 67, Col. [c]	$0	#DIV/0!	#DIV/0!

Notes and Sources:

El Paso Electric Company
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]

[1] 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

[2] 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%				
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)	(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 Sources:

[1] 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 Paso Electric Company
Formula Rate Template (Projected)
Incentive Plant Return and Taxes
12 Months Ended December 31, 1902

Line No.	Project Name[2]	FERC Approval Docket[2]	ROE Incentive Approved[2]	Equity Ratio[3]	Weighted ROE Incentive	% Approved for Rate Base Treatment	Network Allocator		GROSS PLANT IN SERVICE							GROSS PLANT IN SERVICE					
							Code	%	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
	[a]	[b]	[c]	[d]	[e]=[c]x[d]	[f]	[g]	[h]	[i]	[j]	[k]	[l]	[m]	[n]	[o]	[p]	[q]	[r]	[s]	[t]	[u]
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**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Line No.	ACCUMULATED DEPRECIATION							ACCUMULATED DEPRECIATION					
	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
	[v]	[w]	[x]	[y]	[z]	[aa]	[bb]	[cc]	[dd]	[ee]	[ff]	[gg]	[hh]
1a	$0												
1b	$0												
1c	$0												
...	$0												
...	$0												
...	$0												
1zz	$0												
2	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

Line No.	13-Month Avg. Gross Plant	13-Month Avg. Accum. Depreciation	Network Transmission Gross	Network Transmission Accum.	Network Transmission Net	Incentive Return	Composite Income Tax Rate Gross-Up	Incentive Taxes	Incentive Return and Taxes	Network Allocator Justification[5]
	[ii]=Avg.([i]-[u])	[jj]=Avg.([v]-[hh])	[kk]=[h]x[ii]	[ll]=[h]x[jj]	[mm]=[kk]-[ll]	[nn]=[e]x[f]x[h]x[mm	[oo]	[pp]=[nn]x[oo]	[qq]=[nn]+[pp]	[rr]
1a	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
1b	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
1c	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
...	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
...	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
...	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
1zz	$0	$0	$0	$0	$0	#DIV/0!	0.00%	#DIV/0!	#DIV/0!	...
2	**$0**	**$0**	**$0**	**$0**	**$0**	**#DIV/0!**		**#DIV/0!**	**#DIV/0!**	

Notes and Sources:

[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.

El Paso Electric Company

Worksheet P12

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

Line No.	Description [a]	Reference [b]	Code [c]		Amount / % [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 (Projected), Ln. 20, Col. [c]			$0
4	Total Company	Attachment H (Projected), Ln. 20, Col. [f]			$0
5	Gross Plant Allocation Factor	Lns. (3 / 4)	GP	=	0.00%
	Net Plant in Service				
6	Network Transmission	Attachment H (Projected), Ln. 30, Col. [c]			#N/A
7	Total Company	Attachment H (Projected), Ln. 30, Col. [f]			#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
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%

Notes and Sources:

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

El Paso Electric Company Worksheet P13
Formula Rate Template (Projected)
Depreciation and Amortization Rates
12 Months Ended December 31, 1902

Line No.	Account No.	Account Description	Blended Rates FF1	Rate per Depreciation Rate Study	Rates As Settled Docket No. ER22-282[2]
	[a]	[b]	[c]	[d]	[e]
	Steam Production 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	315.00	Accessory Electric Equipment		3.29%	
6	316.00	Miscellaneous Power Plant Equipment		3.77%	
	Gas Turbine Plant				
7	341.00	Structures and Improvements		3.46%	
8	342.00	Fuel Holders		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 Plant				
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	353.00	Station Equipment		1.56%	1.24%
17	354.00	Steel Towers and Fixtures		1.19%	1.19%
18	355.00	Wood and Steel Poles		1.91%	1.68%
19	356.00	Overhead Conductors & Devices		1.61%	1.37%
20	359.00	Roads and Trails		1.28%	1.28%
	Distribution Plant				
21	360.10	Land Rights		1.32%	
22	361.00	Structures and Improvements		1.46%	
23	362.00	Station Equipment		1.43%	
24	364.00	Poles, Towers and Fixtures		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 Plant				
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-Eastside Operations Center		2.11%	2.11%
36	390.00	Structures and Improvements-Other Structures		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 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		3.44%	3.44%
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%
	Intangible Plant[1]				
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%
52	303.60	Software - 15 Years		6.67%	6.67%

Notes and Sources:

[1] 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.

[2] 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.

El Paso Electric Company

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] x [d]
				Worksheet P13, Col. [e]	
	Transmission Plant				
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		1.37%	-
8	359.00	Roads and trails		1.28%	-
9		**Transmission Total**	**-**		**-**
10	**Monthly Composite Depreciation Rate (Ln. 9, Col. [e] / Col. [c])**				#DIV/0!

El Paso Electric Company
Formula Rate Template (Actuals)
True-Up Adjustment
12 Months Ended December 31, 1900

Line No.	Month [a]	Year [b]	Refunds / (Surcharges)[1] [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] [g]	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges)[4] [i]	Cumulative Refunds and Interest (End of Month) [j]=Cumulative([c],[h],[i])
NETWORK TRANSMISSION (ATTACHMENT H)										
	True-Up Year									
1	January	1900	#DIV/0!	$0	$0	$0		$0		#DIV/0!
2	February	1900	#DIV/0!	#DIV/0!	$0	#DIV/0!		#DIV/0!		#DIV/0!
3	March	1900	#DIV/0!	#DIV/0!	$0	#DIV/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	June	1900	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
7	July	1900	#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	May	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
18	June	1901		#DIV/0!	#DIV/0!	#DIV/0!		#DIV/0!		#DIV/0!
19	July	1901		#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	April	1902		#DIV/0!	#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!	#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	November	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
36	December	1902		#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
37	Total Network Transmission (Attachment H) True-Up Adjustment with Interest (Sum Lns. (25 through 36) x -1.0)								#DIV/0!	
38	Less: True-Up Adjustment[1]								#DIV/0!	
39	Total Interest for Network Transmission (Attachment H) (Lns. (37 - 38))								#DIV/0!	
LOAD DISPATCH (SCHEDULE 1)										
	True-Up Year									
40	January	1900	$0	$0	$0	$0	0.00%	$0		$0
41	February	1900	$0	$0	$0	$0	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	$0	0.00%	$0		$0
45	June	1900	$0	$0	$0	$0	0.00%	$0		$0
46	July	1900	$0	$0	$0	$0	0.00%	$0		$0
47	August	1900	$0	$0	$0	$0	0.00%	$0		$0
48	September	1900	$0	$0	$0	$0	0.00%	$0		$0
49	October	1900	$0	$0	$0	$0	0.00%	$0		$0
50	November	1900	$0	$0	$0	$0	0.00%	$0		$0
51	December	1900	$0	$0	$0	$0	0.00%	$0		$0
	Intermediate Year									
52	January	1901		$0	$0	$0	0.00%	$0		$0
53	February	1901		$0	$0	$0	0.00%	$0		$0
54	March	1901		$0	$0	$0	0.00%	$0		$0
55	April	1901		$0	$0	$0	0.00%	$0		$0
56	May	1901		$0	$0	$0	0.00%	$0		$0
57	June	1901		$0	$0	$0	0.00%	$0		$0

El Paso Electric Company Worksheet P15
Formula Rate Template (Actuals)
True-Up Adjustment
12 Months Ended December 31, 1900

Line No.	Month [a]	Year [b]	Refunds / (Surcharges)[1] [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] [g]	Calculated Interest [h] = [f] x [g]	Amortization of Refunds / (Surcharges)[4] [i]	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)	#DIV/0!
77	Less: True-Up Adjustment[1]	$0
78	Total Interest for Load Dispatch (Schedule 1) (Lns. (76 - 77))	#DIV/0!

Notes and Sources:

[1] Refunds/surcharges calculated as follows:

	Network 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)-(~~C~~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.

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

[3] 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.

El Paso Electric Company

Schedule 1 (Projected)

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!