

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 22356

Response of: Entergy Gulf States, Inc.
to the Fiftieth Set of Data Requests

Prepared By: Cindy Layne
Sponsoring Witness:

J. David Wright

of Requesting Party: Cities

Beginning Sequence No.

Ending Sequence No.

Question No.: CITIES 50 -11

Part No.:

Addendum:

Question:

(PENSION) Please provide a concise schedule which shows the following:
Test year Texas regulated (distribution) SFAS 87 expense (unadjusted), test year
adjustment to Texas regulated (distribution), test year adjusted SFAS 87 expense (Texas
regulated distribution), future adjustment to SFAS 87 expense, and Texas regulated
(distribution) SFAS 87 expense as of December 31, 2002. Amounts should be in
summary form only, with reference shown to supporting calculations. Any response
which limits itself to reference to the rate filing package will not be considered
responsive.

Response:

Total Electric SFAS 87 Expense	(\$1,560,063)
TX Distribution Allocation per	
FERC Account 926	<u>14.52%</u>
Test Year TX Regulated Distribution Unadjusted	(\$226,521)
Test Year Adj. to TX Regulated Distribution	\$0
Test Year Adjusted TX Regulated Distribution	(\$226,521)
Future Adj. to SFAS 87 Expense (O&M Escalator per 10/2 Update of 7.6%)	(\$17,216)
TX Regulated Distribution SFAS 87 Expense as of 12/31/02	(\$243,737)