Statement of Purpose:

This project captures and manages costs associated with unbundling EGSI (TX) costs for the transition to competition in the Entergy Settlement Area in Texas (ESAT).

Primary Activities:

The primary activities associated with this project code are separating EGSI (TX)'s costs by business functions, and identifying proper billing methods and tariffs as EGSI (TX) moves toward competition.

Primary Products or Deliverables:

The primary products or deliverables are to provide unbundled financial data by business function and to identify appropriate billing methods and tariffs for EGSI-TX in a competitive environment.

Justification for Billing Method:

All work is being done to prepare for ROA in ESAT and to meet the requirements of the Texas PUC for the implementation of ROA in ESAT. Therefore, for ESI charges, billing method EGSI was selected to bill EGSI directly for this work.

Project Code De

Description

ESI Billing Method

TRJCEI

CONSUMER EDUCATION - INCRMT

35

	ion Period Affiliate Ch		
Cost Type	Total	Pro Forma	Net
Expense	26.63	-	26.63
Capital			-
Total	26.63		26.63
Transition (Period Affiliate Charge	s to EGSI by Class	hiddaneadh an deann a dheann an an an agus an an an agus an an agus an an agus an an agus an agus an agus an a
Class	Total	Pro Forma	Net
Implementation Management	26.63		26.63
Total	26.63		26.63
iotai	20.03	nonparanting to the state of the	20.03
	n Period Non-Affiliate (and a grand of the second of t
Cost Type	Total	Pro Forma	Net
Expense	-	-	•
Capital	***************************************		
Total			
Transition Pe	i riod Non-Affiliate Char	ges to EGSI by Class	CONTRACTOR AND ANY LEASURE PROPERTY CONTRACTOR AND ANY CONTRACTOR AND ANY CONTRACTOR AND ANY CONTRACTOR AND AN
Class	Total	Pro Forma	Net
Implementation Management	A. A	The state of the s	
	· · · · · · · · · · · · · · · · · · ·	- Company of the Comp	Annual defendance and page.
Total			-
Trans	sition Period Total Cha	rges to EGSI	entretestas (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995) (1995)
Cost Type	Total	Pro Forma	Net
Expense	26.63	-	26.63
Capital	The second of th		**************************************
Total	26.63		26.63
Transition	Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Implementation Management	26.63		26.63
THE CONTRACT OF THE CONTRACT O	and an analysis of the second		C. STEELENSON AND AND AND AND AND AND AND AND AND AN
Total			

3-651

Statement of Purpose:

This project captures and manages costs associated with educating electric consumers about the transition to competition and choice for electricity providers.

Primary Activities:

The primary activities associated with this project are preparing and distributing educational information to the public regarding the and choices for electricity service providers and retail electric providers.

Primary Products or Deliverables:

The primary products or deliverables of this project are prepared and distributed consumer education materials for electric competition.

Justification for Billing Method:

These costs are associated with educating electric customers in multiple jurisdictions and should, therefore, be billed based on the number of customers in those jurisdictions. Therefore, for ESI charges, billing method 35, which allocates these costs by the number of electric customers, is the most appropriate billing method.

3-652 1952

Project Code Des

Description

ESI Billing Method

TRJCII

CUSTOMER INTERFACE INFRASTRUCT

35

Tran	sition Period Affiliate Ch	arges to EGSI	to a record of the American Control of the Control
Cost Type	Total	Pro Forma	Net
Expense	3,770.86	-	3,770.86
Capital	The state of the s		-
Total	3,770.86		3,770.86
Transition	n Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Implementation Management	3,770.86		3,770.86
Total	3,770.86		3,770.86
	ion Period Non-Affiliate (
Cost Type	Total	Pro Forma	Net
Expense	Andrew Street Committee Co	- /- /- /- /- /- /- /- /- /- /- /- /- /-	-
Capital Total	BEAUTIFUL CONTRACTOR OF THE PROPERTY OF THE PR		
Iota		A V/A *** A STREET, THE CONTRACT CONTRA	
Transition F	Period Non-Affiliate Char	ges to EGSI by Class	***************************************
Class	Total	Pro Forma	Net
Implementation Management			,
Total			
	nsition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	3,770.86	-	3,770.86
Capital		-	-
Total	3,770.86		3,770.86
	on Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Implementation Management	3,770.86		3,770.86
Total	3,770.86	The control of the co	3,770.86

EGSI TTC Cost Case 3-653 1953

Statement of Purpose:

This project captures and manages costs associated with the infrastructure required for electric customer interface in a competitive environment.

Primary Activities:

The primary activities associated with this project are: analyzing and evaluating current electric customer interface infrastructure for ability to meet customer requirements in a competitive environment; identifying any required infrastructure modifications; and developing a plan for implementation of any such modifications.

Primary Products or Deliverables:

The primary products or deliverable of this project are a proposal of required customer interface infrastructure changes in order to meet requirements of a competitive electric retail environment.

Justification for billing method:

These costs are associated with educating customers in multiple jurisdictions and should, therefore, be billed based on the number of customers in those jurisdictions. Thus, for ESI charges, billing method 35, which allocates these costs by the number of electric customers, is the most appropriate billing method.

EGSI TTC Cost Case 3-654 1954

Project Code

Description

ESI Billing Method

TRJIMI

TRANSITION IMPLEMENTATION MGT

35

Trai	nsition Period Affiliate Cha	arges to EGSI	***************************************
Cost Type	Total	Pro Forma	Net
Expense	147,844.02	(33,002.90)	114,841.12
Capital	**************************************	3 years - 2000 (1904 - 1905 - 1904 - 1905 - 1905 - 1905 - 1905 - 1905 - 1905 - 1905 - 1905 - 1905 - 1905 - 190	The second secon
Total	147,844.02	(33,002.90)	114,841.12
Transitio	on Period Affiliate Charge	e to FGSI by Clase	
Class	Total	Pro Forma	Net
Implementation Management	147,844.02	(33,002.90)	114,841.12
Total	147,844.02	(33,002.90)	114,841.12
Trans	ition Period Non-Affiliate (Charges to EGSI	Mandalan and Colonia C
Cost Type	Total	Pro Forma	Net
Expense	-	-	•
Capital			magnification from part and the commence of the Confession of the
Total			-
Transition	Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Implementation Management			
The state of the s	halian di mana ayan ayan ayan ayan ayan ayan ayan	w x 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	A 200 MARIE A 200
Total	And the second desiration of the second desiration and the second desiration of the second desir		
Tr	ansition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	147,844.02	(33,002.90)	114,841.12
Capital	-	-	•
Total	147,844.02	(33,002.90)	114,841.12
Transi	ion Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Implementation Management	147,844.02	(33,002.90)	114,841.12
And the second of the second o	MANAGERI GALLIEL I MANAGERI FALLER FALLER MANAGERI FALLER	WARRIAN AND THE	. (24/4/2011)
Total	147,844.02	(33,002.90)	114,841.12

Statement of Purpose:

This project captures and manages costs associated with the management of transition to competition implementation.

Primary Activities:

The primary activities associated with this project are managing and tracking costs associated with the

Primary Products or Deliverables:

The primary product is successful tracking of transition costs.

Justification for Billing Method:

These costs are associated with multiple jurisdictions. Therefore, for ESI charges, billing method 35, which allocates these costs by the number of electric customers, is the most appropriate.

Project Code

Description

ESI Billing Method

TRJRMI

RULEMAKING - INCRMT

35

The state of the s	ansition Period Affiliate Cha		NIL
Cost Type	Total	Pro Forma	Net
Expense	5,972.51		5,972.51
Capital			
Total	5,972.51		5,972.51
Transi	tion Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	5,972.51		5,972.51
	enangan ing manangan manangan ing manangan pangan ang manangan sa manangan sa manangan sa manangan sa manangan	The second secon	
Total	5,972.51		5,972.51
	nsition Period Non-Affiliate (Charges to EGSI	es 2000). Yestin market etter 1000000, ander 100000, ander 100000, ander 1000000, and er 1000000, and 1000000, and 10000000, and 1000000000000000000000000000000000000
Cost Type	Total	Pro Forma	Net
Expense	•	-	•
Capital			- Contraction Cont
Total	- 3 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2 - 2	V E 2777-277-277-377-377-377-377-377-377-377	
Transitio	on Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory			_
, no o companyo, a destinanta de para desta destinanta de constituira de constitu	00000 /000 000000. Villegerationments to the national sales and sales to the sales to the terminal sales and the t	ii aaaaa gaayayayayayayayayayayayahahahahahahahah	russilonikaning die wassandelinde midd die destruction is a
Total			
	Transition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	5,972.51	-	5,972.51
Capital	-	-	•
Total	5,972.51		5,972.51
Tran	sition Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	5,972.51	-	5,972.51
- Manda I Michaelman and Manda	The same of the sa		CA spinners weeks a Makester a
Total	5,972.51		5,972.51

Statement of Purpose:

This project captures and manages costs associated with rulemaking proceedings governing the transition to competition.

Primary Activities:

The primary activities associated with this project are preparing and providing comments and responses to proposed rules and legislation.

Primary Products or Deliverables:

The primary products of this project code are comments on proposed rules and legislation and understanding those rules and legislation.

Justification for Billing Method:

These costs benefit, and are associated with the electric customers of Entergy's multiple regulated jurisdictions and, therefore, should be billed based on the number of electric customers in those jurisdictions. Thus, for ESI charges, billing method 35, which allocates these costs based upon the number of electric customers, is the most appropriate billing method.

Project Code

Description

ESI Billing Method

TRJSAI

SYSTEM AGREEMENT MODIFICATION

23

	ransition Period Affiliate Ch	· ·	
Cost Type	Total	Pro Forma	Net
Expense	230,617.15	(1,673.02)	228,944.13
Capital			-
Total	230,617.15	(1,673.02)	228,944.13
Trans	sition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	230,617.15	(1,673.02)	228,944.13
Total	230,617.15	/1 672 03)	228,944.13
IOIAI	230,017.13	(1,673.02)	220,944.13
Tra	nsition Period Non-Affiliate (Charges to EGSI	0 III II 10
Cost Type	Total	Pro Forma	Net
Expense	•	-	•
Capital	T Chromotophological Comments of the comments	A. 4000 mm ma	**************************************
Total		7. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2.	
	on Period Non-Affiliate Char		
Class	Total	Pro Forma	Net
Planning & Regulatory		•	ii waanniiniinka lenikki le likkiinkiikiikiikiika akkaa.
Total			
	Transition Period Total Cha	<u> </u>	
Cost Type	Total	Pro Forma	Net
Expense	230,617.15	(1,673.02)	228,944.13
Capital			enter and anomaly anomaly and anomaly anomaly and anomaly anomaly and anomaly
Total	230,617.15	(1,673.02)	228,944.13
Tra	nsition Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	230,617.15	(1,673.02)	228,944.13

Statement of Purpose:

This project captures and manages costs associated with Entergy System Agreement modification necessitated by the transition to competition.

Primary Activities:

The primary activities associated with this project are the analysis of required modifications and the development of means to implement required modifications.

Primary Products or Deliverables:

The primary product of this project is successful implementation of system agreement modifications.

Justification for Billing Method:

These costs are driven by, will benefit, and are associated with the multiple jurisdictions involved in the system agreement and, therefore, should be billed based on the current responsibility ratio of that agreement. Thus, for ESI charges, billing method 23, which allocates costs based on the responsibility ratio under the system agreement, is a reasonable allocator of these costs.

Project Code

Description

ESI Billing Method

TRJSCI

STRNDED COST (MTD, DET, SECURT

35

	ansition Period Affiliate Ch		
Cost Type	Total	Pro Forma	Net
Expense	106,273.30	-	106,273.30
Capital			•
Total	106,273.30		106,273.30
Transi	tion Period Affiliate Charge	s to EGSI by Class	rootseen to the contract of the
Class	Total	Pro Forma	Net
Planning & Regulatory	106,273.30	and the second s	106,273.30
Total	106,273.30		106,273.30
	sition Period Non-Affiliate	Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	•	- Linkhorn	-
Capital			-
Total	**************************************		
Transitio	n Period Non-Affiliate Char	ges to EGSI by Class	annagana annagan. Air imadik memba kanganang gagg a etilipinina
Class	Total	Pro Forma	Net
Planning & Regulatory		•	-
. I I W I I I I I I I I I I I I I I I I	4. Notice 1 and 1. peri fillings and 1. Control of 1. Cont	10 k. 11 to 10 c.	
Total	-		
	Transition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	106,273.30	-	106,273.30
Capital			C 1860AN TOTAL CONTRACT MET MET MET MET MET MET MET MET MET ME
Total	106,273.30		106,273.30
Tran	sition Period Total Charges	to FGSI by Class	and the second s
	Total	Pro Forma	Net
Class	iolai i		INGL
Class Planning & Regulatory	106,273.30	THE THE PROPERTY AND ADDRESS OF THE	106,273.30
<u> </u>		**************************************	

Statement of Purpose:

This project captures and manages costs associated with identifying stranded costs and stranded costs recovery.

Primary Activities:

The primary activities associated with this project are determining methods to identify stranded costs and the recovery and securitization of those costs.

Primary Products or Deliverables:

The primary products or deliverables are methods for determining stranded costs and potential securitization and recovery of those costs.

Justification for Billing Method:

These costs are driven by, will benefit, and are associated with, the electric customers of Entergy's multiple jurisdictions and, therefore, should be billed based on number of electric customers in each jurisdiction. Thus, for ESI charges, billing method 35, which allocates these costs based upon the number of electric customers, is the most appropriate billing method.

EGSI TTC Cost Case 3-662 1962

Project Code

Description

ESI Billing Method

TRJUBI

UNBUNDLING (TARFF, FNCTN, BILL

35

	ransition Period Affiliate Ch	arges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	3,067.16	(323.15)	2,744.01
Capital	entre de la company de la comp	•	-
Total	3,067.16	(323.15)	2,744.01
Trans	ition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	3,067.16	(323.15)	2,744.01
Total	3,067.16	(323.15)	2,744.01
PART - A -0-00000 NOVA Administration is a marketic surface of management administration and are surface of management and an area of the surface of the sur	0,007.10		2,744.01
Tra	nsition Period Non-Affiliate	Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	-	•	-
Capital			- CONTRACTOR - CON
Total			-
Transiti	on Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	CONTROL OF AN ORDER OF AN ORDER OF AN ORDER OF AN ORDER OF A CONTROL OF A		
Total			
TOTAL	E-MARINIAN MARINIAN AND AND AND AND AND AND AND AND AND A	**************************************	
	Transition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	3,067.16	(323.15)	2,744.01
Capital	•	-	-
Total	3,067.16	(323.15)	2,744.01
Trai	nsition Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	3,067.16	(323.15)	2,744.01
Total	3,067.16	(323.15)	2,744.01

EGSI TTC Cost Case 3-663 1963

Statement of Purpose:

This project captures and manages costs associated with unbundling costs for the transition to competition.

Primary Activities:

The primary activities associated with this project are separating costs by functions, identifying proper billing methods, and designing tariffs as the Entergy Operating Companies move toward competition.

Primary Products or Deliverables:

The primary products or deliverables are unbundled financial data by function and the development of billing methods and tariffs for a competitive electric retail environment.

Justification for Billing Method:

These costs are driven by, will benefit, and are associated with, the electric customers of Entergy's multiple jurisdictions and, therefore, are reasonably allocated based on the number of customers in those jurisdictions. Thus, for ESI charges, billing method 35, which allocates costs for based on number of electric customers, is the most appropriate billing method.

Project Code

Description

ESI Billing Method

TS4651

TTC - DIST BPITS IN PREP FOR C

	Transition Period Affiliate Ch		
Cost Type	Total	Pro Forma	Net
Expense	•	•	-
Capital		-	
Total			
Tran	sition Period Affiliate Charge	es to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	•
Total	V SOURCE CONTRACTOR CO		
I VICEI	A 3, 14 obilis es la colonia come començación come de la colonia de la colonia come de la colonia come de la colonia come de la colonia come de la colonia con la colonia come de la colonia con la colonia colonia con la colonia colonia con la colonia con la colonia colonia con la colonia coloni	According to the second	essessessessesses
Tr	ansition Period Non-Affiliate	Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	(16,577.19)	1,933,909.43	1,917,332.24
Total	(16,577.19)	1,933,909.43	1,917,332.24
Transil	tion Period Non-Affiliate Cha	rges to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	(16,577.19)	1,933,909.43	1,917,332.24
MARKAN AND AND AND AND AND AND AND AND AND A	MANAGER, VALUE OF THE STREET AND	«\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\.\	Accountage of the second secon
Total	(16,577.19)	1,933,909.43	1,917,332.24
***************************************	Transition Period Total Cha	arges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	-		/
Capital	(16,577.19)	1,933,909.43	1,917,332.24
Total	(16,577.19)	1,933,909.43	1,917,332.24
Tra	Insition Period Total Charges	s to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	(16,577.19)	1,933,909.43	1,917,332.24
Advidenced collection is the street and reading to the state of the dark contribution of the state of the sta	- I	The last and a second of the s	
Total	(16,577.19)	1,933,909.43	1,917,332.24

This project captures costs for the -following programs that were necessary for EGSI to prepare for retail open access in the Entergy Settlement Area in Texas: Standard Electronic Transfer; and Load Profiling and Data Aggregation. Company witness Thomas R. Manasco discusses the purpose of this work and the treatment of these costs.

EGSI TTC Cost Case 3-666 1966

Project Code

Description

ESI Billing Method

TS4656

TTC- DIST BPITS PREP FOR COMP

TTC

	Transition Period Affiliate Cha	arges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense		The control of the co	-
Capital	273,936.90	-	273,936.90
Total	273,936.90	-	273,936.90
	nsition Period Affiliate Charge		
Class	Total	Pro Forma	Net
Texas SET & LPDA	273,936.90		273,936.90
Total	273,936.90	-	273,936.90
	ransition Period Non-Affiliate (Charges to EGSI	A AAA AAAA AAAA AAAAA AAAAA AAAAA AAAAA AAAA
Cost Type	Total	Pro Forma	Net
Expense			•
Capital	NO. AND THE PROPERTY OF THE PR		en e
Total	-		_
Transi	ition Period Non-Affiliate Char	nee to FGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	•	•	
Total			
I Otali			1964 - 40000000000000000000000000000000000
	Transition Period Total Cha		
Cost Type	Total	Pro Forma	Net
Expense	-	-	
Capital	273,936.90	-	273,936.90
Total	273,936.90	NO. NORMAN SERVICE OF THE RESIDENCE IN THE SERVICE OF THE SERVICE	273,936.90
Tr	ansition Period Total Charges	to EGSI by Class	open, transferer. De come des companyers, appeir dell'existent commentent experi
Class	Total	Pro Forma	Net
Texas SET & LPDA	273,936.90	N.A. VI. Applicabilities and activity on a finite property of the commence of	273,936.90
	**************************************		And the second s

11

Scope of Work

Statement of Purpose:

This project supports the Distribution Operations' (TTC) efforts. The purposes of this project are to: (1) identify and prioritize new Business Process Reengineering (BPR) and IT projects (collectively, Business Processes & Information Technology Systems or BPITS) required to accomplish this transition' and (2) identify and communicate the expected effects that the BPR and IT projects will have on the IT infrastructure and other capital assets. This project captures costs equal to or exceeding \$25,000.

Primary Activities:

This project is broken down into four high-level activities: (1) Project Management: The activities and products required to manage the cost, schedule, and performance of the project: (2) Analysis: The activities and products required to determine what BPITS initiatives are necessary; (3) IT System(s) Development: Modification of existing IT systems or development of new solutions; and (4) BPR Initiatives: The modification of existing business processes or development of new business processes.

Primary Products or Deliverables:

- (1) Integrated business processes and IT solutions that support Entergy's business strategy in a deregulated energy market.
- (2) Employees trained to execute these business processes and to use the supporting IT solutions.

Justification for Billing Method:

Costs are driven by the number of electric customers in the Entergy service areas preparing for Retail Open Access, Entergy Arkansas, Inc. (EAI) and EGSI. Therefore, these costs have been allocated under billing method TTC, which bills to operating companies EAI and EGSI based on a twelve-month average number of electric customers.

EGSI TTC Cost Case 3-668 1968

Project Code

Description

ESI Billing Method

TS465G

TTC- POST METER FOR IDR CUSTOM

EGSI

Cost Type	Total	Pro Forma	Net
Expense			-
Capital	36,179.02	-	36,179.02
Total	36,179.02	gan ayan mahan menengan di mililika ka k	36,179.02
Tran	sition Period Affiliate Charge		
Class	Total	Pro Forma	Net
Texas SET & LPDA	36,179.02		36,179.02
Total	36,179.02		36,179.02
Tra	ansition Period Non-Affiliate (Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	- 1	-	
Total			
Transit	ion Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	THE SHARE A CONTRACT OF THE STATE OF THE STA	The second secon	***************************************
······································	Millioning S. 1	THE TAXABLE AND ADMINISTRATION OF THE ADMINI	AND A LOS AND
Total			
E Martine and all all the properties of a supplementation in the service of the service and a supplementation. Supplementation of the sup	Transition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	•	-	-
Capital	36,179.02	-	36,179.02
Total	36,179.02		36,179.02
Tra	nsition Period Total Charges	to EGSI by Class	Harris and harries and substitution of the second second
Class	Total	Pro Forma	Net
Texas SET & LPDA	36,179.02		36,179.02
		•	

3-669

1970

Scope of Work

Statement of Purpose:

This project supports the Distribution Operation's (TTC) efforts. This project implements a solution to meet the Texas Terms and Conditions requirements for posting metering information for IDR customers to a protected site. The solution is to retrieve the subject data and post it to a password protected web site. This project captures costs equal to or exceeding \$25,000.

Primary Activities:

This project is broken down into four high-level activities: (1) Project Management: the activities and products required to manage the cost, schedule, and performance of the project; (2) Analysis: the activities and products required to determine what Business Process Reengineering (BPR) and Information Technology (IT) initiatives are necessary to implement the TTC; (3) IT System(s) Development: modification of existing IT systems or development of new solutions; and (4) BPR Initiatives: the modification of existing business processes or development of new business processes.

Primary Products or Deliverables:

(1) Integrated business processes and IT solutions that support operations under Retail Open Access (ROA) in Entergy Settlement Area in Texas (ESAT). (2) Employees trained to execute these business processes and to use the supporting IT solutions.

Justification for Billing Method:

All work is being done to prepare for ROA in Texas (ESAT) and to meet the requirements of the Texas PUC for the implementation of ROA. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

EGSI TTC Cost Case 3-670

Project Code

Description

ESI Billing Method

TS465H

TTC- DIS/DSS/MDSI ENHANCEMENTS

EGSI

	Transition Period Affiliate Ch		
Cost Type	Total	Pro Forma	Net
Expense			•
Capital	109,005.97	-	109,005.97
Total	109,005.97		109,005.97
Trar	ի nsition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	109,005.97		109,005.97
Total	109,005.97		109,005.97
	ransition Period Non-Affiliate (Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense			
Capital			
Total			
Transi	tion Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	
	and the second s		umet as secretaristic and a sec
Total			_
	Transition Period Total Cha	rges to EGSI	geringgedian malania mila ma artiku (Webber). Yente
Cost Type	Total	Pro Forma	Net
Expense	-	•	-
Capital	109,005.97		109,005.97
Total	109,005.97	- Auto 1/4 1/4 1/4 1/4 1/4 1/4 1/4 1/4 1/4 1/4	109,005.97
Tra	ansition Period Total Charges	to EGSI by Class	AND THE PROPERTY OF THE PROPER
Class	Total	Pro Forma	Net
Texas SET & LPDA	109,005.97		109,005.97
The state of the s	A CONTRACTOR OF THE PARTY AND ADDRESS AND		
Total	109,005.97	-	109,005.97

Statement of Purpose:

This project supports the Distribution Operation's (TTC) efforts. This project contains the costs to enhance the DIS/DSS/MDSI-RM systems to meet the requirements for Retail Open Access (ROA) in Texas. This project captures costs equal to or exceeding \$25,000.

Primary Activities:

This project is broken down into four high-level activities: (1) Project Management: the activities and products required to manage the cost, schedule, and performance of the project.; (2) Analysis: the activities and products required to determine what Business Process Requirements (BPR) and Information Technology (IT) initiatives are necessary; (3) IT System(s) Development: modification of existing IT systems or development of new solutions; and (4) BPR Initiatives: the modification of existing business processes or development of new business processes.

Primary Products or Deliverables:

(1) Integrated business processes and IT solutions that support operations under Texas ROA in the Entergy Settlement Area in Texas (ESAT). (2) Employees trained to execute these business processes and to use the supporting IT solutions.

Justification for Billing Method:

All work is being done to prepare for ROA in Texas (ESAT) and to meet the requirements of the Texas PUC for the implementation of ROA. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

EGSI TTC Cost Case 3-672 1972

Project Code

Description

ESI Billing Method

TS465J

TTC-PHASE 2 OF SYSTEM ENHANCE

EGSI

Total	Pro Forma	Net
		1100
		•
1,339,591.32	**************************************	1,339,591.32
1,339,591.32		1,339,591.32
nsition Period Affiliate Charge:	s to EGSI by Class	
Total	Pro Forma	Net
1,339,591.32		1,339,591.32
1,339,591.32	-	1,339,591.32
	Shores to ECS!	
		Net
iolai	FIO FOIIIIA	IACI
and some production of the second sec		
ition Period Non-Affiliate Char	ges to EGSI by Class	
		Net
	-	•
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And the state of t		tadi sakongga ang mga dalah dalah sampuni yang mga masa samba Militili in na na nagana si indaka s
	-	
Transition Period Total Cha	rges to EGSI	
Total	Pro Forma	Net
-	•	•
1,339,591.32	·	1,339,591.32
1,339,591.32		1,339,591.32
ansition Period Total Charges	to EGSI by Class	
		Net
1,339,591.32	-	1,339,591.32
tan in the state of the state o		
and constant	**************************************	
	ransition Period Affiliate Charge Total 1,339,591.32 1,339,591.32 Total Total Total Total Total 1,339,591.32 1,339,591.32 1,339,591.32 1,339,591.32 Total Total	ransition Period Affiliate Charges to EGSI by Class Total Pro Forma 1,339,591.32 - Transition Period Non-Affiliate Charges to EGSI Total Pro Forma

Statement of Purpose:

This project supports the Distribution Operation's (TTC) Efforts by implementing phase two of the system enhancements and related business processes to meet the requirements for Retail Open Access (ROA) in Texas (Entergy Settlement Area in Texas [ESAT]). This project captures costs equal to or exceeding \$25,000.

Primary Activities:

The Project is broken down into four high-level activities: 1) Project Management: the activities and products required to manage the cost, schedule, and performance of the project; (2) Analysis: the activities and products required to determine what Business Process Requirements (BPR) and Information Technology (IT) initiatives are necessary to implement phase two; (3) IT System(s) Development: modification of existing IT systems or development of new solutions; and (4) BPR Initiatives: the modification of existing business processes or development of new business processes.

Primary Products or Deliverables:

(1) Integrated business processes and IT solutions that support operations under ROA in Texas. (2) Employees trained to execute these business processes and to use the supporting IT solutions.

Justification for Billing Method:

All work is being done to prepare for ROA in Texas (ESAT) and to meet the requirements of the Texas PUC for the implementation of ROA. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

EGSI TTC Cost Case 3-674 1974

Project Code

Description

ESI Billing Method

TS465K

TTC- WORKAROUNDS FOR ENHANCEME

EGSI

Cost Type	Transition Period Affiliate Cha	Pro Forma	Net
Expense	Total	1101011111	-
Capital	163,813.60	_	163,813.60
Total	163,813.60		163,813.60

Tr	ansition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Pilot Operations	163,813.60		163,813.60
Total	163,813.60		163,813.60
Cost Type	Transition Period Non-Affiliate (Pro Forma	Net
Expense	lotai	Pro Forma	ivet
Capital			
Total		,	of the state of th

Tran	sition Period Non-Affiliate Char	ges to EGSI by Class	in demonstrating which the stable described in the international contraction of the contr
Class	Total	Pro Forma	Net
Pilot Operations		•	
Total			
	Transition Period Total Cha	rges to EGSI	THE RESERVE COLUMN TO
Cost Type	Total	Pro Forma	Net
Expense	•	-	-
Capital	163,813.60		163,813.60
Total	163,813.60		163,813.60
.,	│ 「ransition Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Pilot Operations	163,813.60	-	163,813.60
Thot Operations			AND THE RESIDENCE OF THE PROPERTY OF THE PROPE

EGSI TTC Cost Case 3-675 1975

Statement of Purpose:

This project supports the Distribution Operation's (TTC) efforts by monitoring and implementing workarounds for problems that occur during the system enhancement rollouts. These system enhancements are required to meet the requirements for Retail Open Access (ROA) in Texas. This project captures costs equal to or exceeding \$25,000.

Primary Activities:

This project is broken down into four high-level activities: (1) Project Management: the activities and products required to manage the cost, schedule, and performance of the project; (2) Analysis: the activities and products required to determine what Business Process Requirements (BPR) and Information Technology (IT) initiatives are necessary; (3) IT System(s) Development: Modification of existing IT systems or development of new solutions; and (4) BPR Initiatives: the modification of existing business processes or development of new business processes.

Primary Products or Deliverables:

(1) Integrated business processes and IT solutions that support operations under Texas ROA. (2) Employees trained to execute these business processes and to use the supporting IT solutions.

Justification for Billing Method:

All work is being done to prepare for ROA in Texas (Entergy Settlement Area in Texas) and to meet the requirements of the Texas PUC for the implementation of ROA. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

Project Code

Description

ESI Billing Method

TS465T

TTC- DIST BPITS PREP FOR COMP

EGSI

Cost Type	ransition Period Affiliate Ch		
Cost Type	Total	Pro Forma	Net
Expense	-		-
Capital	210,130.89	-	210,130.89
Total	210,130.89		210,130.89
Trans	ition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	210,130.89		210,130.89
Total	210,130.89		210,130.89
	nsition Period Non-Affiliate (
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	5,029.43	-	5,029.43
Total	5,029.43		5,029.43
Transiti	on Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	5,029.43		5,029.43
Addition and depth of the fact of the second			announced to the contract of t
Total	5,029.43		5,029.43
Total	5,029.43 Transition Period Total Cha	rges to EGSI	5,029.43
Total Cost Type		rges to EGSI Pro Forma	5,029.43 Net
	Transition Period Total Cha		
Cost Type	Transition Period Total Cha		Net -
Cost Type Expense	Transition Period Total Cha		
Cost Type Expense Capital Total	Transition Period Total Cha Total - 215,160.32 215,160.32	Pro Forma	Net - 215,160.32
Cost Type Expense Capital Total	Transition Period Total Cha Total	Pro Forma	Net - 215,160.32
Cost Type Expense Capital Total Trai	Transition Period Total Cha Total - 215,160.32 215,160.32	Pro Forma to EGSI by Class	Net - 215,160.32 215,160.32

Statement of Purpose:

This project supports the Distribution Operation's (TTC) efforts by: (1) identifying and prioritizing new Business Process Reengineering (BPR) and Information Technology (IT) projects required to accomplish this transition; and (2) identifying and communicating the expected effects that these changes will have on the IT infrastructure. This project code captures costs equal to or exceeding \$25,000.

Primary Activities:

This project is broken down into four high-level activities: (1) Project Management: the activities and products required to manage the cost, schedule, and performance of the project; (2) Analysis: the activities and products required to determine what BPR and IT initiatives are necessary; (3) IT System(s) Development: modification of existing IT systems or development of new solutions; and (4) BPR Initiatives: the modification of existing business processes or development of new business processes.

Primary Products or Deliverables:

(1) Integrated business processes and IT solutions that support operations under Texas ROA in the Entergy Settlement Area in Texas (ESAT). (2) Employees trained to execute these business processes and to use the supporting IT solutions.

Justification for Billing Method:

All work is being done to prepare for ROA in Texas (ESAT) and to meet the requirements of the Texas PUC for the implementation of ROA. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

EGSI TTC Cost Case 3-678 1978

Project Code

Description

ESI Billing Method

TTTCAT

MARKET MECH SYS-DISTR TX

EGSI

**************************************	Transition Period Affiliate Ch	arges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	14,918.02	-	14,918.02
Capital	15,556,221.79	(58,207.08)	15,498,014.71
Total	15,571,139.81	(58,207.08)	15,512,932.73
Tre	ansition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	15,571,139.81	(58,207.08)	15,512,932.73
Total	15,571,139.81	(58,207.08)	15,512,932.73
No recommende de la companya de la c			
•	Transition Period Non-Affiliate		
Cost Type	Total	Pro Forma	Net
Expense	5,703.98	•	5,703.98
Capital	21,513,643.14	223,765.61	21,737,408.75
Total	21,519,347.12	223,765.61	21,743,112.73
Tran	sition Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Texas SET & LPDA	21,519,347.12	223,765.61	21,743,112.73
Total	21,519,347.12	223,765.61	21,743,112.73
	Transition Period Total Cha		
Cost Type	Total	Pro Forma	Net
Expense	20,622.00	-	20,622.00
Capital	37,069,864.93	165,558.53	37,235,423.46
Total	37,090,486.93	165,558.53	37,256,045.46
**************************************	ransition Period Total Charges	to EGSI by Class	чин ин напада
Class	Total	Pro Forma	Net
Texas SET & LPDA	37,090,486.93	165,558.53	37,256,045.46
Total	37,090,486.93	165,558.53	37,256,045.46

Statement of Purpose:

This project captures and manages costs associated with systems required for Retail Open Access (ROA) in the Entergy Settlement Area in Texas (ESAT). ROA in ESAT necessitates that EGSI have the necessary systems and interfaces in place to accommodate new open access market requirements mandated by the PUC. This project covers the following systems required for EGSI-TX: Pilot; Customer Registration; Load Profiling; Data Aggregation; Data Management & Data Transport; and Testing/Training.

Primary Activities:

Perform feasibility and scoping work in order to identify the cost estimates of moving forward with this initiative. This first phase will include all activities up to vendor selection. Phase two will include all activities to procure the solution, implementation, installation, and training of the systems.

Primary Products or Deliverables:

Implementation of a commercial software solution to meet the requirements for ESAT Market Mechanics needs, as well as training and roll out activities associated with the new solution.

Justification for Billing Method:

All work is being done to prepare for ROA in ESAT and to meet the requirements of the Texas PUC for the implementation of ROA in ESAT. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

Project Code Des

Description

ESI Billing Method

ZULGST

TRANSITION TO COMPETITION - EG

EGSI

	Transition Period Affiliate	Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	1,132,605.06	(64,360.98)	1,068,244.08
Capital		- Control of the Cont	400 in was do 180 in which transfer our day to be a second to the second
Total	1,132,605.06	(64,360.98)	1,068,244.08
Tran	i sition Period Affiliate Cha	rges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	1,132,605.06	(137,623.62)	994,981.44
SBF & REC's		73,262.64	73,262.64
Total	1,132,605.06	(64,360.98)	1,068,244.08
Tra	ansition Period Non-Affilia	ite Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	1,421,268.24	(452,099.69)	969,168.55
Capital			engenn grigen noon to again term of the gri
Total	1,421,268.24	(452,099.69)	969,168.55
Transit	ion Period Non-Affiliate C	harges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	1,421,268.24	(452,099.69)	969,168.55
SBF & REC's			•
Total	1,421,268.24	(452,099.69)	969,168.55
	Transition Period Total (Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	2,553,873.30	(516,460.67)	2,037,412.63
Capital			ALLEGE AND
Total	2,553,873.30	(516,460.67)	2,037,412.63
Tra	nsition Period Total Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	2,553,873.30	(589,723.31)	1,964,149.99
SBF & REC's	-	73,262.64	73,262.64
Total	2,553,873.30	(516,460.67)	2,037,412.63

Statement of Purpose:

This project code captures and manages the costs associated with services provided to support industry restructuring studies and filings as they relate to the Entergy Settlement Area in Texas (ESAT).

Primary Activities:

Major activities to be charged to this project code include: the preparation of Entergy Gulf States, Inc. regulatory filings, testimony, etc.; review of other parties' filings; management and oversight of consultants and attorneys; and the preparation of responses to requests for information (RFIs).

Primary Products or Deliverables:

EGSI filings, testimony, and responses to RFIs in dockets and projects before the PUCT.

Justification for Billing Method:

All work is being done to prepare for ROA in the Entergy Settlement Area in Texas. Therefore, for ESI charges, billing method EGSI was selected to bill EGSI directly for this work.

EGSI TTC Cost Case 3-682 1982

Project Code

Description

ESI Billing Method

ZULGSU

TRANSITION TO COMPETITION - EG

EGS1

	ransition Period Affiliate Ch	arges to EGSI	annan arangan arangan sananan andaran sananan sananan sananan sanan sanan sanan sanan sanan sanan sanan sanan
Cost Type	Total	Pro Forma	Net
Expense	9,927.46	-	9,927.46
Capital	**************************************		
Total	9,927.46		9,927.46
Trans	ition Period Affiliate Charge	s to FGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	9,927.46	-	9,927.46
	attan matanan matanan Matanan matanan matana		
Total	9,927.46		9,927.46
Tra	nsition Period Non-Affiliate (Charges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	25,465.59	(5,850.39)	19,615.20
Capital	10 W 100 W 1	**************************************	**************************************
Total	25,465.59	(5,850.39)	19,615.20
Transiti	on Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	25,465.59	(5,850.39)	19,615.20
Total	25,465.59	(5,850.39)	19,615.20
	Transition Period Total Cha	rges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	35,393.05	(5,850.39)	29,542.66
Capital	-	•	-
Total	35,393.05	(5,850.39)	29,542.66
Tran	nsition Period Total Charges	to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	35,393.05	(5,850.39)	29,542.66
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Total	35,393.05	(5,850.39)	29,542.66

EGSI TTC Cost Case 3-683 1983

Statement of Purpose:

This project code captures and manages the costs associated with EGSI's regulatory proceedings to implement the in the Entergy Settlement Area in Texas (ESAT).

Primary Activities:

Major activities charged to this project are studies to unbundled costs and rates and developing EGSI's position on services in a competitive electric retail market.

Primary Products or Deliverables:

Filings, testimony, and responses to requests for information in PUCT proceedings.

Justification for Billing Method:

All work is being done to prepare for ROA in ESAT and to meet the requirements of the Texas PUC for the implementation of ROA in ESAT. Therefore, billing method EGSI was selected to bill EGSI directly for this work.

EGSI TTC Cost Case 3-684 1984

Project Code

Description

ESI Billing Method

ZULREG

TRANSITION TO COMPETITION - R

35

	Transition Period Affiliate Ch	arges to EGSI	
Cost Type	Total	Pro Forma	Net
Expense	453,944.26	(27,606.74)	426,337.52
Capital	And the control of th		
Total	453,944.26	(27,606.74)	426,337.52
Trans	 sition Period Affiliate Charge	s to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	453,944.26	(27,606.74)	426,337.52
Total	453,944.26	(27,606.74)	426,337.52
Tre	ansition Period Non-Affiliate (THE CONTRACTOR OF THE CONTRACT	
Cost Type	Total	Pro Forma	Net
Expense	705.14		705.14
Capital			······································
Total	705.14	A A A A A A A A A A A A A A A A A A A	705.14
Transit	ion Period Non-Affiliate Char	ges to EGSI by Class	
Class	Total	Pro Forma	Net
Planning & Regulatory	705.14	The second secon	705.14
Total	705.14		705.14
Cost Type	Transition Period Total Cha	Pro Forma	Not
Expense			Net
Capital	454,649.40	(27,606.74)	427,042.66
Total	454,649.40	(27,606.74)	427,042.66
	nsition Period Total Charges		
Class	Total	Pro Forma	Net
Planning & Regulatory	454,649.40	(27,606.74)	427,042.66
Total	454,649.40	(27,606.74)	427,042.66

Scope of Work

Statement of Purpose:

This project code captures and manages the costs for providing support and coordination for all of the Entergy Operating Companies' (EOCs') regulatory activities regarding the TTC restructuring.

Primary Activities:

Major activities charged to this project are: planning, coordination, and administrative functions for the EOCs' (TTC) regulatory proceedings; and preparing documents for those regulatory proceedings.

Primary Products or Deliverables:

Filings, testimony, and responses to data requests and requests for information in the EOCs' TTC regulatory proceedings...

Justification for Billing Method:

These costs are driven by, will benefit, and are associated with, the electric customers of Entergy's multiple jurisdictions and, therefore, are reasonably allocated based on the number of electric customers in those jurisdictions. Thus, billing method 35, which allocates costs for based on number of electric customers, is the most appropriate billing method.

EGSI TTC Cost Case 3-687 1987

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EGSI TTC Cost Case

3-688

1988

1989

CHRIS E. BARRILLEAUX, C.P.A.

639 LOYOLA AVENUE NEW ORLEANS, LA 70113 (504) 576-4309

PROFESSIONAL EXPERIENCE

Project Manager, Entergy Services, Inc., New Orleans, LA	2003-Present
Manager-Utility Operations Accounting, Entergy Services, Inc., New Orleans, LA	2001-2003
Manager-Intrasystem Affiliate Billing, Entergy Services, Inc., New Orleans, LA	1996 - 2001
Manager-External Reporting and Accounting Policy, Entergy Services, Inc., New Orleans, LA	1996
Senior Accountant-ESI Accounting, Entergy Services, Inc., New Orleans, LA	1995 - 1996
Senior Accountant-External Reporting Section, Entergy Services, Inc., New Orleans, LA	1994 - 1995
Senior Accountant-Corporate Accounting Department, Entergy Services, Inc., New Orleans, LA	1993 - 1994
Senior Accountant-Regulatory Accounting, Louisiana Power & Light Company, New Orleans, LA	1991 - 1993
Accountant-External Reporting, Louisiana Power & Light Company, New Orleans, LA	1987 - 1991
Controller-New Orleans Metropolitan Convention and Visitors Bureau, Inc., New Orleans, LA	1985 - 1987

EDUCATION AND CERTIFICATON

B.S. Degree in Accounting, University of New Orleans, 1985.

Master of Business Administration Degree (with honors), Tulane University, 2003.

Certified Public Accountant (Licensed), Louisiana, 1987.

PROFESSIONAL AFFILIATIONS

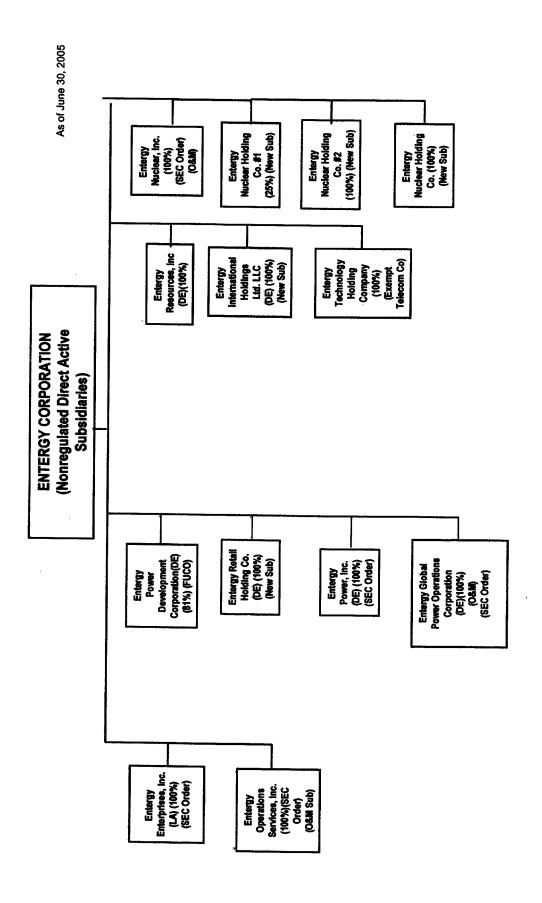
American Institute of Certified Public Accountants Society of Louisiana Certified Public Accountants Institute of Management Accountants Beta Gamma Sigma Honor Society

EGSI TTC Cost Case 3-689

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Entergy Services, Inc. Exhibit CEB-2 2005 TTC Cost Case Page 1 of 2 System Energy Resources, Inc. Entergy Operations, Inc. Entergy Mississippi, Inc. Entergy Corporation Entergy New Orleans, Inc. System Fuels, Inc. Louisiana, Inc. Entergy Arkansas, Inc. Entergy Entergy Gulf States, Inc.

ENTERGY CORPORATION AND ITS REGULATED SUBSIDIARIES



1993

Entergy Corporation Subsidiaries

- I. Entergy Corporation has the following regulated subsidiaries:
 - A. Domestic Retail Operating Companies
 - Entergy Arkansas, Inc. (EAI)
 - Entergy Gulf States, Inc. (EGSI)
 - Entergy Louisiana, Inc. (ELI)
 - Entergy Mississippi, Inc. (EMI)
 - Entergy New Orleans, Inc. (ENOI)
 - B. Subsidiaries regulated by SEC, NRC, and/or FERC.
 - System Energy Resources, Inc. (SERI)
 - Entergy Services, Inc. (ESI)
 - Entergy Operations, Inc. (EOI)
- II. Ownership Interest of Regulated Companies in Entergy Affiliates
 - Entergy Arkansas, Entergy Louisiana, Entergy Mississippi, and Entergy New Orleans own 35%, 33%, 19%, and 13%, respectively, of all of the common stock of System Fuels, a non-profit subsidiary that provides certain services to procure, deliver, and store fuel supplies for its owner companies. EGSI does not own any part of System Fuels and does not receive services from System Fuels.
 - Entergy Gulf States, Inc. has five subsidiaries: Varibus Corporation; Prudential Oil and Gas, Inc.; Southern Gulf Railway Company; GSG&T, Inc.; and Gulf States Utilities Company. Varibus Corporation operates intrastate gas pipelines in Louisiana which are primarily used to transport fuel to two of EGSI's generating stations. GSG&T, Inc. owns the Lewis Creek Station, a gas-fired generating plant, which is leased to and operated by EGSI. Southern Gulf Railway Company owns several miles of railroad track constructed in Louisiana primarily for the purpose of transporting coal for use

- as boiler fuel at EGSI's Nelson Unit 6 generating facility. Prudential Oil and Gas, Inc. currently has no operations. Gulf States Utilities Company is a company that was formed to preserve the rights to the former name of EGSI.
- Entergy Arkansas owns 47.6% of the Arklahoma Corporation ("ARKCO").
 ARKCO owns an electric transmission line that is leased to three companies,
 Entergy Arkansas, Oklahoma Gas and Electric Company, and Southwestern
 Electric Power Company.
- Entergy Mississippi has three subsidiaries: Jackson Gas Light Company;
 Entergy Power & Light Company; and the Light, Heat, and Water Company of Jackson Mississippi. These three subsidiaries are inactive companies held to preserve franchises.
- Workpaper WP/CEB-1 includes an organizational chart depicting the direct subsidiaries of Entergy's regulated companies.

II. Discussion of Service Companies

Entergy Services, Inc., a Delaware corporation wholly-owned by Entergy Corporation, provides general executive, advisory, administrative, accounting, legal, engineering, and other services primarily to the domestic utility subsidiaries of Entergy Corporation, but also to Entergy Enterprises. ESI is authorized to conduct business as a service company under the Public Utility Holding Company Act of 1935 (PUCHA) by a temporary order of the SEC dated March 1963, which was made permanent in March 1965. ESI was formed to provide services that one or more of the domestic utility companies require on an on-going basis, when it is more cost-effective for one group to provide services than for each operating company to do so separately. In addition, services are provided by ESI to the regulated affiliates and other affiliates (Entergy Corporation; EOI; EPI and EEI) when special skills are required that are available at ESI but are not available at an individual operating company.

ESI was formed as, and continues to be, primarily a service company for Entergy's domestic electric utilities. ESI sometimes performs services for some of Entergy's non-regulated companies through ESI's Service Agreement with Entergy Enterprises. ESI bills the costs of providing services to the System companies using cost-causative principles. Costs incurred to provide services to all System companies are billed "at cost" and do not produce a profit.

- Entergy Enterprises, Inc., a service company established in accordance with PUHCA, provides management services to each of the non-regulated companies. Entergy Enterprises also provides various consulting, administrative, and support services to certain non-regulated affiliates. Entergy Enterprises is a non-utility company that invests in and develops energy-related projects and businesses. No Entergy Enterprises costs are sought to be recovered in this proceeding. Entergy Enterprises has its own personnel to provide services to certain non-regulated affiliates requiring those services. The majority of these personnel are located in separate facilities in Houston, Texas, and various other domestic and international offices.
- Entergy Operations, a Delaware corporation, is also wholly-owned by Entergy
 Corporation and provides nuclear management, operations and maintenance
 services under contract for ANO, River Bend, Waterford 3, and Grand Gulf 1,
 subject to the owner oversight of EAI, EGSI, ELI, and System Energy,
 respectively. EOI provides services to the domestic utility companies on an
 "at cost" basis, pursuant to service agreements approved by the SEC under
 PUHCA.
- IV. Entergy Corporation directly owns the following non-regulated subsidiaries:
 - Entergy Enterprises, Inc.

¹ The Service Agreements between ESI and the companies ESI serves, including Entergy Enterprises,

- Entergy Power, Inc. ("Entergy Power" or "EPI")
- Entergy Technology Holding Company
- Entergy Power Development Corporation
- Entergy Operations Services, Inc.
- Entergy Nuclear, Inc.
- Entergy International Holdings, Ltd. LLC
- Entergy Nuclear Holding Co. No. 1
- Entergy Nuclear Holding Co.
- Entergy Retail Holding Company
- Entergy Resources, Inc.
- Entergy Global Power Operations Corporation
- Entergy Nuclear Holding Co. No. 2

V. Discussion of nature of non-regulated subsidiaries

- Entergy Power is an independent power producer that owns approximately 665 megawatts of generating capacity and markets its capacity and energy in the wholesale market and in other markets not otherwise presently served by the Entergy System.
- Entergy has a telecommunications-based business owned through Entergy Technology Holding Company (ETHC). This business is engaged in telecommunications-based activities exempt from regulation under PUHCA.
- Entergy is involved in one overseas power development project in Bulgaria.
 Currently, Entergy owns approximately 29% of a power generation company in Bulgaria and 73% of a company that provides operation and maintenance services to this generation company. This project is owned through subsidiaries of Entergy Power Development Corporation.
- Entergy also manages and provides operations and maintenance ("O&M")
 services to fossil and nuclear generating facilities owned by non-affiliated third

are provided in Exhibit CEB-4.

- parties. Entergy Operations Services, Inc. offers management and O&M services to non-affiliated fossil-fueled generation, transmission, and distribution assets. Entergy Nuclear, Inc. ("ENI") was formed in 1997 to provide services to the nuclear industry.
- Entergy International Holdings LTD LLC ("EIHL") formerly owned or had an ownership interest in several foreign utility businesses of which it has divested. Currently, the principal assets of EIHL are Entergy's 50% ownership of Entergy Koch, LP ("EKLP"), 50% of Northern Iowa Windpower LLC ("NIW") and majority ownership of Entergy Asset Management, Inc. ("EAM"). EKLP formerly owned energy trading and pipeline businesses, which were sold to third parties in 2004. NIW owns 50% of two 80 MW windpowered electric generating facilities. EAM owns the following fossil generation assets:
 - 75% of the Warren Power 300 MW natural gas fired peaking plant located in Warren County, Mississippi.
 - 61% of the Harrison 550 MW natural gas fired combined –cycle generation plant located in Harrison County, Texas.
 - 50% of the RS Cogen 425 MW natural gas fired combined-cycle cogeneration plant located Lake Charles, Louisiana.
- Entergy Nuclear Holding Co. No. 1 is the owner of three non-utility nuclear businesses. The first is the 688 MW Pilgrim Nuclear plant located in Plymouth, Massachusetts that was purchased from Boston Edison in July 1999. The second is the 825 MW James A. Fitzpatrick nuclear plant located near Oswego, New York that was purchased from the New York Power Authority in November 2000. The third is the 994 MW Indian Point 3 nuclear plant located in Westchester County, New York that was purchased from the New York Power Authority in November 2000.
- Entergy Nuclear Holding Co. is the owner of two non-utility nuclear businesses. The first is the 984 MW Indian Point 2 nuclear plant located in

Westchester County, New York that was purchased from Consolidate Edison in September 2001. The second is the 510 MW Vermont Yankee nuclear plant located in Vernon, Vermont that was purchased from Vermont Yankee Nuclear Power Corporation in July 2002.

- Entergy Retail Holding Company is the provider of competitive residential, commercial and industrial electric service to over 80,000 customers in the ERCOT region of Texas under the state's retail open access laws.
- Entergy Resources, Inc., through its subsidiaries, is the owner and operator of district heating and cooling systems in Houston, Texas and New Orleans, Louisiana.
- Entergy Global Power Operations Corporation is an operations and maintenance subsidiary that provides such services to Entergy's competitive generation businesses.
- Entergy Nuclear Holding Co. No. 2 provides operations and maintenance and fuel procurement services to Entergy's competitive nuclear generation businesses.
- Nelson Industrial Steam Company ("NISCO") is not considered a subsidiary
 of the Entergy System by Entergy or by the SEC and is not shown on Exhibit
 CEB-3 because EGSI owns only 1% of NISCO. However, because the PUCT
 considers NISCO an affiliate, NISCO is identified as an affiliate of EGSI in
 regulatory filings made to the PUCT.

EGSI TTC Cost Case 3-698 1998

4-14-76 1

Exhibit CEB-4A 2005 TTC Cost Case Page 1 of 102

SERVICE AGREEMENT

BETWEEN

ENTERGY SERVICES, INC. AND GULF STATES UTILITIES COMPANY

THIS AGREEMENT, made and entered into as of ECEMBER 31, 1993 by and between Entergy Services, Inc., a Delaware corporation ("Service Company"), and Gulf States Utilities Company, a Texas corporation ("Gulf States").

WITNESSETH:

WHEREAS, Service Company and Gulf States are both subsidiaries of Entergy Corporation, a Delaware corporation, and Gulf States, together with Entergy Corporation and Entergy Corporation's other direct and indirect subsidiaries ("Client Companies") and Service Company form the Entergy System; and

WHEREAS, Service Company is organized, staffed and equipped and is authorized by the Securities and Exchange Commission (the "Commission") as a subsidiary service company under Section 13 of the Public Utility Holding Company Act of 1935 (the "Act") to render to Client Companies certain services and to render to Gulf States services as herein provided; and

WHEREAS, in performance of past and future services for the Client Companies, Service Company has acquired and will acquire certain properties and other resources; and