

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TRICEI	CONSUMER EDUCATION - INCRMT	35

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	26.63	-	26.63
Capital			-
Total	26.63	-	26.63
Transition Period Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	26.63	-	26.63
Total	26.63	-	26.63
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	26.63	-	26.63
Capital	-	-	-
Total	26.63	-	26.63
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	26.63	-	26.63
Total	26.63	-	26.63

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TRJCII	CUSTOMER INTERFACE INFRASTRUCT	35

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	3,770.86	-	3,770.86
Capital			-
Total	3,770.86	-	3,770.86
Transition Period Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	3,770.86	-	3,770.86
Total	3,770.86	-	3,770.86
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	3,770.86	-	3,770.86
Capital	-	-	-
Total	3,770.86	-	3,770.86
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	3,770.86	-	3,770.86
Total	3,770.86	-	3,770.86

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TRJIMI	TRANSITION IMPLEMENTATION MGT	35

Transition Period Affiliate Charges 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
Transition Period Affiliate Charges to EGSi by Class			
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
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Implementation Management	-	-	-
Total	-	-	-
Transition Period Total Charges 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
Transition Period Total Charges to EGSi by Class			
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

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code **Description**
TRJRM1 RULEMAKING - INCRMT

ESI Billing Method
35

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	5,972.51	-	5,972.51
Capital			-
Total	5,972.51	-	5,972.51
Transition Period Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	5,972.51	-	5,972.51
Total	5,972.51	-	5,972.51
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	5,972.51	-	5,972.51
Capital			-
Total	5,972.51	-	5,972.51
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	5,972.51	-	5,972.51
Total	5,972.51	-	5,972.51

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TRJSAI	SYSTEM AGREEMENT MODIFICATION	23

Transition Period Affiliate Charges to EGSi			
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
Transition Period Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	230,617.15	(1,673.02)	228,944.13
Total	230,617.15	(1,673.02)	228,944.13
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSi			
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
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	230,617.15	(1,673.02)	228,944.13
Total	230,617.15	(1,673.02)	228,944.13

Scope of Work

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.

ENTERGY GULF STATES, INC.
PROJECT SUMMARY

Project Code	Description	ESI Billing Method
TRJSCI	STRNDED COST (MTD, DET, SECURT	35

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	106,273.30	-	106,273.30
Capital			-
Total	106,273.30	-	106,273.30
Transition Period Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	106,273.30	-	106,273.30
Total	106,273.30	-	106,273.30
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	106,273.30	-	106,273.30
Capital	-	-	-
Total	106,273.30	-	106,273.30
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	106,273.30	-	106,273.30
Total	106,273.30	-	106,273.30

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TRJUBI	UNBUNDLING (TARFF, FNCTN, BILL	35

Transition Period Affiliate Charges 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
Transition Period Affiliate 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
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital			-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	-	-	-
Total	-	-	-
Transition Period Total Charges 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
Transition 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

Scope of Work

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.

ENTERGY GULF STATES, INC.
PROJECT SUMMARY

Project Code **Description**
TS4651 TTC - DIST BPITS IN PREP FOR C

ESI Billing Method

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	-	-	-
Total	-	-	-
Transition Period Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	-
Total	-	-	-
Transition 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
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	(16,577.19)	1,933,909.43	1,917,332.24
Total	(16,577.19)	1,933,909.43	1,917,332.24
Transition Period Total 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
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	(16,577.19)	1,933,909.43	1,917,332.24
Total	(16,577.19)	1,933,909.43	1,917,332.24

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TS4656	TTC- DIST BPITS PREP FOR COMP	TTC

Transition Period Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	273,936.90	-	273,936.90
Total	273,936.90	-	273,936.90
Transition Period Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	273,936.90	-	273,936.90
Total	273,936.90	-	273,936.90
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	-	-	-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	273,936.90	-	273,936.90
Total	273,936.90	-	273,936.90
Transition Period Total Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	273,936.90	-	273,936.90
Total	273,936.90	-	273,936.90

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TS465G	TTC- POST METER FOR IDR CUSTOM	EGSI

Transition Period Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	36,179.02	-	36,179.02
Total	36,179.02	-	36,179.02
Transition Period Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	36,179.02	-	36,179.02
Total	36,179.02	-	36,179.02
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	-	-	-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	36,179.02	-	36,179.02
Total	36,179.02	-	36,179.02
Transition Period Total Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	36,179.02	-	36,179.02
Total	36,179.02	-	36,179.02

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TS465H	TTC- DIS/DSS/MDSI ENHANCEMENTS	EGSI

Transition Period Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	109,005.97	-	109,005.97
Total	109,005.97	-	109,005.97
Transition Period Affiliate Charges 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
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	-	-	-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	109,005.97	-	109,005.97
Total	109,005.97	-	109,005.97
Transition Period Total Charges 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

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TS465J	TTC- PHASE 2 OF SYSTEM ENHANCE	EGSI

Transition Period Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	1,339,591.32	-	1,339,591.32
Total	1,339,591.32	-	1,339,591.32
Transition Period Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	1,339,591.32	-	1,339,591.32
Total	1,339,591.32	-	1,339,591.32
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	-	-	-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	1,339,591.32	-	1,339,591.32
Total	1,339,591.32	-	1,339,591.32
Transition Period Total Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	1,339,591.32	-	1,339,591.32
Total	1,339,591.32	-	1,339,591.32

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
TS465K	TTC- WORKAROUNDS FOR ENHANCEME	EGSI

Transition Period Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	163,813.60	-	163,813.60
Total	163,813.60	-	163,813.60
Transition Period Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Pilot Operations	163,813.60	-	163,813.60
Total	163,813.60	-	163,813.60
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	-	-	-
Total	-	-	-
Transition Period Non-Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Pilot Operations	-	-	-
Total	-	-	-
Transition Period Total Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	163,813.60	-	163,813.60
Total	163,813.60	-	163,813.60
Transition Period Total Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Pilot Operations	163,813.60	-	163,813.60
Total	163,813.60	-	163,813.60

Scope of Work

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.

ENTERGY GULF STATES, INC.
PROJECT SUMMARY

Project Code	Description	ESI Billing Method
TS465T	TTC- DIST BPITS PREP FOR COMP	EGSI

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	210,130.89	-	210,130.89
Total	210,130.89	-	210,130.89
Transition Period Affiliate Charges 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
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense			-
Capital	5,029.43	-	5,029.43
Total	5,029.43	-	5,029.43
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	5,029.43	-	5,029.43
Total	5,029.43	-	5,029.43
Transition Period Total Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	-	-	-
Capital	215,160.32	-	215,160.32
Total	215,160.32	-	215,160.32
Transition Period Total Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Texas SET & LPDA	215,160.32	-	215,160.32
Total	215,160.32	-	215,160.32

Scope of Work

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.

ENTERGY GULF STATES, INC.
PROJECT SUMMARY

Project Code	Description	ESI Billing Method
TTTCAT	MARKET MECH SYS-DISTR TX	EGSI

Transition Period Affiliate Charges 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
Transition Period Affiliate Charges 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
Transition Period Non-Affiliate Charges to EGSi			
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
Transition Period Non-Affiliate Charges 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 Charges to EGSi			
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
Transition Period Total Charges to EGSi by Class			
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

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	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	-	-	-
Total	1,132,605.06	(64,360.98)	1,068,244.08
Transition Period Affiliate Charges 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
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	1,421,268.24	(452,099.69)	969,168.55
Capital	-	-	-
Total	1,421,268.24	(452,099.69)	969,168.55
Transition Period Non-Affiliate Charges 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	-	-	-
Total	2,553,873.30	(516,460.67)	2,037,412.63
Transition Period Total Charges 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

Scope of Work

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.

ENTERGY GULF STATES, INC.
PROJECT SUMMARY

Project Code	Description	ESI Billing Method
ZULGSU	TRANSITION TO COMPETITION - EG	EGSI

Transition Period Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	9,927.46	-	9,927.46
Capital			-
Total	9,927.46	-	9,927.46
Transition Period Affiliate Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	9,927.46	-	9,927.46
Total	9,927.46	-	9,927.46
Transition Period Non-Affiliate Charges to EGSI			
Cost Type	Total	Pro Forma	Net
Expense	25,465.59	(5,850.39)	19,615.20
Capital			-
Total	25,465.59	(5,850.39)	19,615.20
Transition Period Non-Affiliate Charges 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 Charges 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
Transition Period Total Charges to EGSI by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	35,393.05	(5,850.39)	29,542.66
Total	35,393.05	(5,850.39)	29,542.66

Scope of Work

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.

**ENTERGY GULF STATES, INC.
PROJECT SUMMARY**

Project Code	Description	ESI Billing Method
ZULREG	TRANSITION TO COMPETITION - R	35

Transition Period Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	453,944.26	(27,606.74)	426,337.52
Capital			-
Total	453,944.26	(27,606.74)	426,337.52
Transition Period Affiliate Charges 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
Transition Period Non-Affiliate Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	705.14	-	705.14
Capital			-
Total	705.14	-	705.14
Transition Period Non-Affiliate Charges to EGSi by Class			
Class	Total	Pro Forma	Net
Planning & Regulatory	705.14	-	705.14
Total	705.14	-	705.14
Transition Period Total Charges to EGSi			
Cost Type	Total	Pro Forma	Net
Expense	454,649.40	(27,606.74)	427,042.66
Capital	-	-	-
Total	454,649.40	(27,606.74)	427,042.66
Transition Period Total Charges to EGSi by Class			
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

This page has been intentionally left blank.

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

This page has been intentionally left blank.

ENTERGY CORPORATION AND ITS REGULATED SUBSIDIARIES

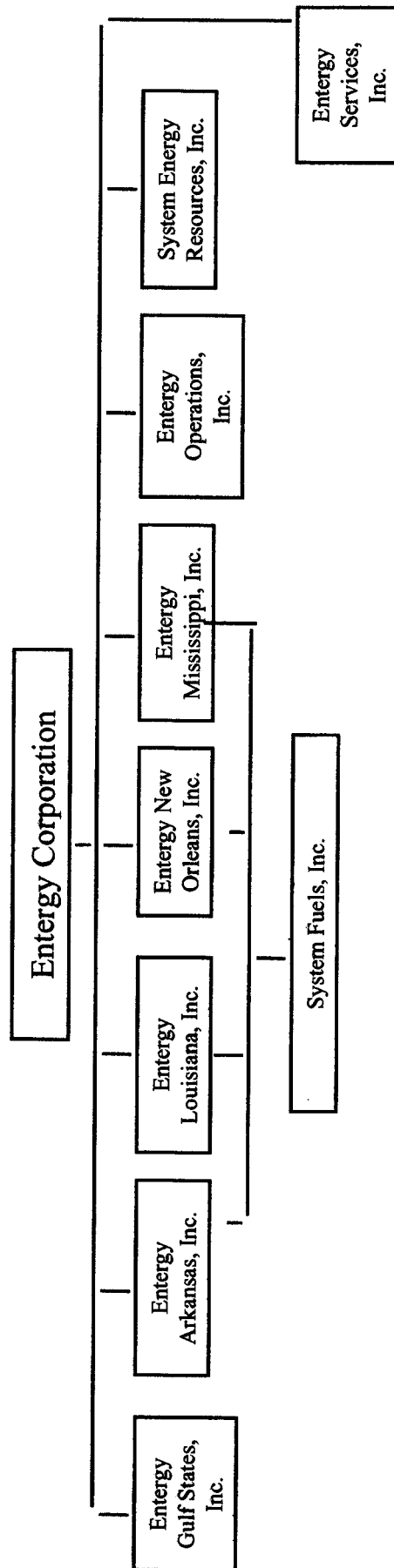
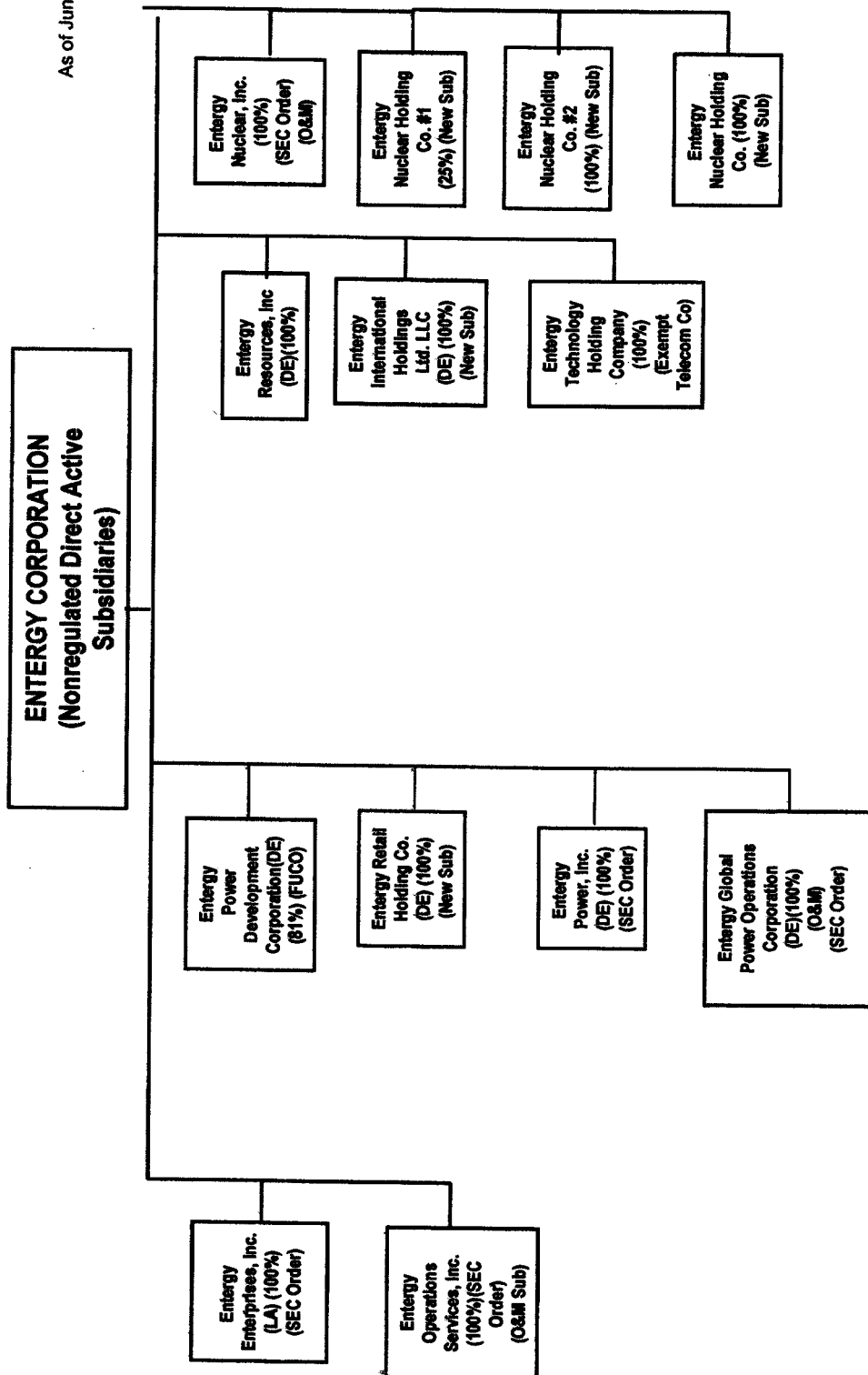


Exhibit CEB-2
2005 TTC Cost Case
Page 1 of 2

As of June 30, 2005



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.¹ 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 wind-powered 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.

SERVICE AGREEMENT
BETWEEN
ENTERGY SERVICES, INC. AND
GULF STATES UTILITIES COMPANY

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

W I T N E S S E T H:

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