

Prevalence of 1999 Annual Bonus Programs
Percentage of companies with Annual Incentive Plans similar to Entergy

	All Industries	Utility & Energy
Bargaining Nonexempt	51.6%	52.5
Non-bargaining Nonexempt	46.3%	56.6
Professional	66.6%	83.9
Middle Management	80.8%	91.5
Senior Management	65.8%	Not Available

Sources: Watson Wyatt 1999-2000 Data Services Reports on Technical & Skilled Trades (pg. 1363), Office Personnel Compensation (pg. 1446), Professional (pg. 1175), Middle Management (pg. 1180), and Top Management (pg. 1042). These pages are provided as the next five pages of this exhibit. The information reported for Top Management does not list a percentages specifically for the Utility & Energy industry.

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Prevalence of 2000 Annual Bonus Programs
Percentage of companies with Annual Incentive Plans similar to Entergy

	All Industries	Utility & Energy
Bargaining Nonexempt	67%	74%
Non-bargaining Nonexempt	65%	73%
Professional	73%	74%
Middle Management	86%	88%
Senior Management	93%	88%

Sources: Watson Wyatt 2000-2001 Data Services Reports on Technical & Skilled Trades (pg. 21), Office Personnel Compensation (pg. 16), Professional (pg. 19), Middle Management (pg. 19), and Top Management (pg. 27). These pages are provided as the next five pages of this exhibit.

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Prevalence of 2001 Annual Bonus Programs
Percentage of companies with Annual Incentive Plans similar to Entergy

	All Industries	Utility & Energy
Bargaining Nonexempt	61%	66%
Non-bargaining Nonexempt	59%	69%
Professional	75%	76%
Middle Management	84%	82%
Senior Management	92%	86%

Source: Watson Wyatt 2001-2002 Data Services Reports on Technical & Skilled Trades (pg. 1428), Office Personnel Compensation (pg. 19), Professional (pg. 22), Middle Management (pg. 21), and Top Management (pg. 1231). These pages are provided as the next five pages of this exhibit.

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Prevalence of 2002 Annual Bonus Programs
Percentage of companies with Annual Incentive Plans similar to Entergy

	All Industries	Utility & Energy
Bargaining Nonexempt	65%	70%
Non-bargaining Nonexempt	66%	62%
Professional	78%	91%
Middle Management	86%	85%
Senior Management	91%	90%

Source: Watson Wyatt 2002-2003 Data Services Reports on Technical & Skilled Trades (pg. 1592), Office Personnel Compensation (pg. 1359), Professional (1408), Middle Management (pg. 1436), and Top Management (pg. 1241). These pages are provided as the next five pages of this exhibit.

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Prevalence of 2003 Annual Bonus Programs
Percentage of companies with Annual Incentive Plans similar to Entergy

	All Industries	Utility & Energy
Bargaining Nonexempt	68%	79%
Non-bargaining Nonexempt	67%	70%
Professional	79%	84%
Middle Management	87%	86%
Senior Management	92%	94%

Exhibit RNF-10
2005 TTC Cost Case
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Source: Watson Wyatt 2003-2004 Data Services Reports on Technical & Skilled Trades (Exhibit RNF-7AC, pg. 582), Office Personnel Compensation (Exhibit RNF-7T, pg. 509), Professional (pg. 1440), Middle Management (pg. 1388), and Top Management (pg. 1284). These pages are provided as the next five pages of this exhibit.

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Prevalence of 2004 Annual Bonus Programs
Percentage of companies with Annual Incentive Plans similar to Entergy

	All Industries	Utility & Energy
Bargaining Nonexempt	72%	79%
Non-bargaining Nonexempt	70%	78%
Professional	80%	89%
Middle Management	89%	85%
Senior Management	92%	94%

Source: Watson Wyatt 2004-2005 Data Services Reports on Technical & Skilled Trades (pg. 18), Office Personnel Compensation (pg. 16), Middle Management (pg. 21), and Top Management (pg. 13). These pages are provided as the next five pages of this exhibit.

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**Representative Sample of Goals for
Entergy
Annual Incentive Plans
1999 – 2005**

Selected Examples of Safety and Operational Goals

I. Safety Goals

- Each Business Unit is required to have safety goals specific to its type of operation. Safety is never compromised to attain any financial or operational goal.
- Safety Goals include the following:
 - Safety Behavioral Assessment;
 - Fatality Trigger; and
 - Lost Work Day Incident Rate.

II. Operational Goals

- Operational Goals are set by each business unit with the goal of improving its level of service to the customer.
- Operational goals may be external for those that provide direct service to our customer base or internal to those business units whose responsibility is to provide support to business units that serve the external customer.
- Operational Goals include the following:
 - Customer Satisfaction Surveys – Internal and External
 - Customer Satisfaction – Overall Reliability
 - Customer Satisfaction – Account Management Quality
 - Customer Service and Loyalty Index
 - Peak Period – Reliability
 - Substation Maintenance Composite Score
 - Transmission Reliability Composite
 - Environmental Issues
 - Customer Interruption
 - Customer Interruption – Minutes
 - Economic Development
 - Customer Energy Assistance
 - Low Income Initiatives
 - Regulatory Compliance

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CatID	CatDesc	CAR	PctEES	PctJobs	Year	EECount JobCount		SumBase	SumMRV
						All	All		
1	Non-Exempt Staff	107.1%	15.0%	10.3%	1999	1634	224	7,939,166.37	7,415,359.00
2	Exempt Profession	102.9%	48.0%	35.6%	1999	3002	292	80,254,707.67	77,973,397.00
3	Management	99.8%	31.1%	23.0%	1999	836	282	22,398,039.47	22,441,535.00
4	Sr Mgt	103.5%	18.8%	15.0%	1999	165	147	3,939,710.44	3,806,650.00
5	Union		0.0%	0.0%	1999	2489	169	-	-
Total						8126	1114	114,531,623.95	111,636,941.00
1	Non-Exempt Staff	107.1%	42.8%	17.3%	2000	1788	271	22,661,507.32	21,157,781.00
2	Exempt Profession	100.4%	70.3%	40.9%	2000	2917	301	113,736,386.43	113,248,599.00
3	Management	102.5%	47.2%	25.9%	2000	815	316	32,844,995.36	32,058,827.00
4	Sr Mgt	109.9%	19.4%	14.9%	2000	191	154	4,834,570.53	4,399,534.00
5	Union		0.0%	0.0%	2000	2619	194	-	-
Total						8330	1236	174,077,459.64	170,864,741.00
1	Non-Exempt Staff	109.7%	41.0%	12.2%	2001	1879	320	22,643,757.99	20,645,915.00
2	Exempt Profession	103.3%	67.0%	38.4%	2001	3084	305	117,624,572.22	113,867,813.00
3	Management	105.6%	45.3%	23.0%	2001	881	331	35,026,048.70	33,158,293.00
4	Sr Mgt	115.3%	17.0%	13.0%	2001	206	169	4,859,930.01	4,216,335.00
5	Union		0.0%	0.0%	2001	2671	234	-	-
Total						8721	1359	180,154,308.93	171,888,356.00
1	Non-Exempt Staff	96.9%	87.3%	56.2%	2003	1583	121	50,923,225.63	52,562,295.00
2	Exempt Profession	97.0%	93.4%	82.5%	2003	2999	297	172,819,057.43	178,249,403.00
3	Management	103.4%	75.1%	63.2%	2003	887	361	63,859,762.72	61,743,424.00
4	Sr Mgt	103.2%	54.4%	49.2%	2003	226	187	19,333,405.20	18,737,063.00
5	Union	100.3%	1.3%	0.9%	2003	2657	227	1,155,314.26	1,151,590.00
Total						8352	1193	308,090,765.25	312,443,775.00
1	Non-Exempt Staff	0.955633	0.942392	0.791304	2004	1597	115	55392052.89	57963742
2	Exempt Profession	0.93048	0.986926	0.965986	2004	2983	294	184377459.4	198152984
3	Management	0.969343	0.97306	0.952514	2004	928	358	87458459.66	90224446
4	Sr Mgt	0.986525	0.95	0.945055	2004	220	182	33562225.41	34020640
5	Union	1.093939	0.048137	0.079439	2004	2576	214	4106980.27	3754306
Total						8304	1163	364,897,177.65	384,116,118.00

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Category	MRV	Salary	CAR	EECount	EECount-Match	JobCount	JobCount-Match
1	28598000	31115890	108.8%	1424	979	125	56
2	137937200	137119171	99.4%	2805	2233	253	125
3	43442300	45197221	104.0%	926	490	360	126
4	7469100	8035248.8	107.6%	226	55	184	37
5	23260600	22450413	96.5%	3207	474	347	11
Total	217446600	221467531	101.8%	5381	3757	922	344

Lookup Chart

Grade	Category	Cat Desc
0	5	Union
13	1	Staff
15	1	Staff
17	2	Professional
19	2	Professional
21	3	Mgt
23	3	Mgt
25	4	Sr Mgt
30	4	Sr Mgt
33	4	Sr Mgt
36	9	Exec
48	9	Exec

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Explanation for Table 3

Entergy Incentive Pay as a % of Base Salary Compared to Market

A	B	C	D	E	F
				(B ÷ C)	(B ÷ D)
YR	Wgt'd Avg - Entergy	Wgt'd Avg - All Industries	Wgt'd Avg - Utility & Energy	Entergy to All Industries	Entergy to Utility & Energy
1999	8.5%	9.9%	9.7%	86.2%	87.3%
2000	10.2%	8.2%	9.3%	123.5%	109.1%
2001	9.7%	8.4%	9.4%	115.0%	103.3%
2002	12.6%	8.2%	9.3%	153.2%	135.1%
2003	11.7%	9.4%	9.9%	124.7%	118.2%
2004	12.7%	10.1%	12.3%	125.7%	103.3%

The above data compares Entergy's payments under its Annual Incentive Plans for the years 1999 to 2004 across all categories (Bargaining Unit, Non-Bargaining Non-Exempt, Professional, Middle Management, and Senior Management) with market data for All Industries and for the Utility & Energy Industry. Column B (Entergy Wgt'd Average) divided by Columns C (All Industries Wgt'd Average) and D (Utilities & Energy Wgt'd Average) provide a comparison of Entergy payouts to market. A company is at market if it is at 90% to 110% of the market rate.

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List of Towers Perrin BenVal Reports

Exhibit RNF-16A	Towers Perrin BenVal Report 2000
Exhibit RNF-16B	Towers Perrin BenVal Report 2002
Exhibit RNF-16C	Towers Perrin BenVal Report 2004

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**Support for
Statements in Testimony About the Prevalence of Benefit Programs**

	<u>Pages Within This Exhibit</u>
Towers Perrin 2000 Prevalence of Benefits Practices Report	2 – 34
Towers Perrin 2002 Prevalence of Benefits Practices Report	35 – 67
Towers Perrin 2004 Prevalence of Benefits Practices Report	68 – 101

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ENTERGY SYSTEM POLICIES & PROCEDURES

Title: ABSENTEEISM		Effective Date: JANUARY 1, 1995
Subject Matter Expert:	Responsible Officer:	Approved By:
Roy Farrell	William Madison	Edwin Lupberger

I. POLICY SUMMARY

- This Policy outlines the various situations in which absence from work is permitted and establishes the guidelines for granting time off to eligible employees without loss of pay.
- Paid absences will be provided to eligible employees when the absence falls into one of two categories:
 - Absence for Compelling Reasons; or
 - Other Paid Absences.
- Paid absence for compelling reasons is limited to 40 work hours in a calendar year. Compelling reasons are the employee's occasional illness, illness of an immediate family member, death outside of the close family, or other important reasons approved by the employee's supervisor.
- When an employee has reached the 40 work hour maximum for the calendar year, the employee will be required to use vacation days or floating holiday time for additional absence for compelling reasons.
- Other paid absences are not counted against the 40 work hour maximum in a calendar year. This category includes paid absences for deaths in close family, jury duty, or management-ordered time off due to severe weather conditions.
- All Entergy employees shall immediately report known, suspected or potential violations of this Policy by following the procedures described in the Reporting Violations policy.
- **Please refer to the following detailed Policy for further information.**

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: ABSENTEEISM

Effective Date: JANUARY 1, 1995

II. DETAILED POLICY

1.0 PURPOSE AND APPLICABILITY

The purpose of this Policy is to outline the various situations in which absence from work is permitted and establish the guidelines for granting time off to eligible employees without loss of pay.

THIS POLICY APPLIES TO ANY AND ALL EMPLOYEES OF ANY ENTERGY SYSTEM COMPANY, UNLESS OTHERWISE EXPRESSLY EXCLUDED.

FOR EMPLOYEES COVERED BY A COLLECTIVE BARGAINING AGREEMENT, THE APPLICABLE COLLECTIVE BARGAINING AGREEMENT WILL GOVERN TO THE EXTENT IT CONFLICTS WITH THIS POLICY.

NOTHING CONTAINED IN THIS POLICY SHOULD BE CONSTRUED TO SUGGEST THAT EMPLOYEES OF A PARTICULAR SUBSIDIARY OR AFFILIATE OF ENTERGY CORPORATION ARE ALSO EMPLOYEES OF ENTERGY CORPORATION OR ANY OTHER AFFILIATE OR SUBSIDIARY OF ENTERGY CORPORATION. MOREOVER, THIS POLICY DOES NOT CREATE ANY EMPLOYMENT RELATIONSHIP BETWEEN ANY PERSON AND ANY ENTERGY SYSTEM COMPANY.

2.0 REFERENCES & CROSS REFERENCES

2.1 Collective Bargaining Agreements - For employees covered by collective bargaining agreements, absenteeism will be governed by their union contracts.

2.2 Entergy System Policies & Procedures:

- Leaves of Absence
- Military Leaves of Absence
- Reporting Violations
- Short-Term Disability Leave

3.0 DEFINITIONS

3.1 Absence for Compelling Reasons is defined as the employee's absence from work for no more than 40 work hours in a calendar year due to the employee's occasional illness, absence due to the illness of an immediate family member, absence due to death outside of the close family, or absence for other important reasons approved by the supervisor at his/her discretion.

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: ABSENTEEISM

Effective Date: JANUARY 1, 1995

- 3.2 **Close Family** is defined as the spouse, child, parent, sibling, grandparent, grandchild, father-in-law, or mother-in-law of an employee.
- 3.3 **Eligible Employee** is defined as a regular full-time employee with at least six months of continuous System service.
- 3.4 **Entergy, Entergy System Company, or Company** is defined as Entergy Corporation and all of its subsidiaries and affiliates in which Entergy Corporation has a direct or indirect majority ownership in such subsidiary or affiliate.
- 3.5 **Immediate Family** is defined as the spouse, child, or parent of an employee.
- 3.6 **Policy** is defined as this Absenteeism policy.

4.0 **RESPONSIBILITY**

- 4.1 **All Supervisors and Above** are responsible for ensuring that the provisions of this Policy are followed. All supervisors of employees who are absent from work are responsible for monitoring and tracking the absence and ensuring that the 40 hour per calendar year maximum is not exceeded.
- 4.2 **The Employee Relations Managers for each Business Unit** are responsible for interpretation of this Policy.
- 4.3 **The System Human Resources Director** is responsible for the maintenance of this Policy.
- 4.4 **The Human Resources and Administration Senior Vice President** must approve any deviations from this Policy.
- 4.5 **All Entergy employees** shall immediately report known, suspected or potential violations of this Policy by following the procedures described in the Reporting Violations policy.

5.0 **DETAILS**

- 5.1 **Standard** - Absenteeism should be reviewed on a monthly basis. Supervisors should seek to maintain an absenteeism level among employees not to exceed 40 hours (regardless of scheduled hours in the workday) for compelling reasons in a calendar year. Employees who exceed 40 work hours in a calendar year will

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: ABSENTEEISM

Effective Date: JANUARY 1, 1995

be placed on a no-pay status for future absences until the next calendar year (see Sections 5.5.5 & 5.5.6).

5.2 Absenteeism Notification Requirement

5.2.1 Employees are expected to report to work according to their established work schedules. An employee who is unable to report to work for any reason is required to contact his/her supervisor at the start of the work schedule to advise the supervisor of the reason for the absence and the expected time and/or date of return to work. If the immediate supervisor cannot be reached, the employee should notify appropriate management. Employees who do not comply with this reporting requirement are subject to disciplinary action up to and including termination of employment.

5.2.2 Both the employee and the supervisor are responsible for reporting absenteeism correctly on time sheets and/or in time reporting systems. Time reported incorrectly which results in false payments or overpayment to an employee may subject both the employee and supervisor to disciplinary action up to and including discharge.

5.3 Paid Absence for Compelling Reasons - Paid absence of up to 40 hours per calendar year will be provided for absences for compelling reasons as per Section 3.2 to eligible employees with at least six months of continuous System service. Although this Policy indicates a certain number of hours/days for paid absence associated with various circumstances, there is no entitlement to a specific number of hours/days of absence on a recurring basis or during a calendar year. Absence from work should be kept to a minimum at all times. Employees should attempt to handle personal business and routine doctor appointments after hours or on days off.

5.4 Employees Working Alternate Hours - Employees who work the Alternate Work Schedule, 12-hour or 10-hour shifts or any schedule other than an eight-hour, Monday through Friday schedule, are expected and encouraged to schedule doctor appointments and other personal business on their days off. If an employee is abusing this, a supervisor has the option of requiring that the lost time be made up.

5.5 Guidelines for Absence for Compelling Reasons - There is a 40 hour per calendar year maximum allowance for any combination of:

5.5.1 Employee's Illness - Absence resulting from an occasional illness which does not require an employee to be absent for more than 40 consecutive

ENTERGY SYSTEM POLICIES & PROCEDURES

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Effective Date: JANUARY 1, 1995

work hours will be treated as an absence for compelling reasons. Employees who are absent due to occasional illness may be required to furnish a physician's statement at the supervisor's request. Employees are referred to the Short-Term Disability (STD) Leave policy for details concerning the requirements and disability benefits for eligible employees who are absent from work for more than 40 consecutive work hours as the result of a medically-certified health condition. When the illness lasts more than 40 consecutive work hours and meets the requirements of the Short-Term Disability Leave policy, the employee will go on STD leave retroactive to the first consecutive day of absence from that illness (40 work hours prior) and that 40 hours will not be counted against the 40 work hour per year absenteeism maximum.

5.5.2 Family Member's Illness - Absence from work is permitted for illness of an immediate family member (as defined in Section 3.4) but is limited along with all other absences for compelling reasons to a total of 40 work hours in a calendar year. Employees who are absent due to a family member's illness may be required to furnish a physician's statement at the supervisor's request. The Family & Medical Leave Act of 1993 (FMLA) provides for up to 12 workweeks of FMLA leave without pay for the employee to care for a child, spouse, or parent with a serious health condition. Provisions of the Family & Medical Leave Act are covered in the Leaves of Absence policy.

5.5.3 Death - Other Than Close Family Members - Absence from work is permitted in connection with the death of a son-in-law, daughter-in-law, brother-in-law, or sister-in-law. The absence is generally limited to one day to attend the funeral. Absence from work in connection with the death of other relatives or friends is limited to four hours to attend the funeral. If the employee is a pallbearer and the funeral is out of town, one day is permitted if needed.

5.5.4 Other Compelling Reasons - At the supervisor's discretion, other paid absences up to the 40-hour annual total may be approved for other important reasons (e.g. doctor appointments that cannot be scheduled during time off).

5.5.5 Additional Absence - When an employee has reached the 40 work hour maximum for the calendar year, the employee must use vacation days or floating holiday time to accommodate additional paid absence. However, the use of vacation and/or floating holidays must be approved by the supervisor. If such time is not available or not approved, the employee

ENTERGY SYSTEM POLICIES & PROCEDURES

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will be placed on no-pay status for future absences until the next calendar year.

5.5.6 Extenuating Circumstances - An Officer may approve in writing paid absences of up to an additional 40 work hours in a calendar year, based upon the extenuating circumstances of an employee. This should only occur when the employee has an excellent attendance record and a satisfactory performance record. A copy of the authorization must be sent to Human Resources.

5.6 Other Paid Absences - The following absences are not counted against the 40 work hour per calendar year maximum:

5.6.1 Death in Close Family - Absence from work is permitted in connection with the death of a close family member (as per Section 3.3). The paid absence allowed is up to three work days, which includes the funeral.

5.6.2 Jury Duty - Absence from work is permitted when an employee receives a jury summons and a notice of selection to serve as a juror. An employee is required to provide a copy of the jury summons to the supervisor. Shift workers working the evening or midnight shift may be rescheduled to the day shift.

5.6.3 Weather Conditions - Absence from work is permitted only in those cases where employees are advised by their management to go home or stay home or evacuate the geographical area due to hazardous weather conditions which typically result from the presence of a hurricane or severe storm.

5.7 Unpaid Absence - Unpaid personal leaves of absence are available to employees for emergencies or important personal reasons, if approved, and are covered in the Leaves of Absence policy. Unpaid absence will be available at supervisor discretion to employees with less than 6 months of service.

5.8 Unallowed Absence - Employees who are absent from work for reasons that are not allowed will be placed on no-pay status for the days of unallowed absence. An employee who is absent for reasons that are not allowed or that are considered abusive is subject to disciplinary action up to and including termination of employment.

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: ABSENTEEISM

Effective Date: JANUARY 1, 1995

5.9 Excessive Absence - Any employee who exceeds the 40 work hour per calendar year maximum may be considered to have excessive absences and is subject to disciplinary action up to and including termination of employment.

5.10 Exempt Status - An exempt employee may not be placed on a no-pay status for part of a workday per the Fair Labor Standards Act unless the employee is on a reduced Family & Medical Leave Act Leave. (Please see the Leaves of Absence policy.)

6.0 PROCEDURES

6.1 Absenteeism Notification - An employee who is unable to report to work for any reason is required to advise his/her supervisor as per Section 5.2.1.

6.2 Tracking/Recording Absenteeism - The employee is responsible for ensuring that any absence is noted correctly on his/her time sheet. The employee's supervisor is responsible for verifying that the appropriate entries are made on the employee's time sheet and for keeping track of absence for any reason (per Section 5.2.2).

6.3 Payroll Notification - The supervisor is responsible for ensuring that an employee is put on a no-pay status by noting this on the time sheet and entering this in the time entry system, when the absenteeism has exceeded 40 work hours in that calendar year, except as noted in Sections 5.5.6 and 5.6.

7.0 ATTACHMENTS

None

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: HOLIDAYS		Effective Date: DECEMBER 1, 2000
Subject Matter Expert:	Responsible Officer:	Approved By:
Roy Farrell	William Madison	Corporate Compliance Committee

I. POLICY SUMMARY

- Eligible Entergy employees are entitled to 10 paid holidays (8 hours per holiday) each calendar year.
- The observed holidays are:
 1. New Year's Day
 2. Mardi Gras (For the New Orleans Area)
Floating Holiday Tied To March 1 (All Other Locations)
 3. Memorial Day
 4. Independence Day
 5. Labor Day
 6. Thanksgiving Day
 7. Christmas Eve
 8. Christmas Day
 9. Floating Holiday Tied To Employee's Birthday
 10. Floating Holiday Tied To Employee's Employment Anniversary
- All employees of Entergy shall immediately report known, suspected, or potential violations of this Policy by following the procedures described in the Reporting Violations Policy.
- **Please refer to the following detailed Policy for further information.**

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: HOLIDAYS

Effective Date: DECEMBER 1, 2000

II. DETAILED POLICY

1.0 PURPOSE AND APPLICABILITY

This Policy identifies the holidays designated by Entergy, defines employee eligibility, determines when holidays will be observed, and provides guidelines for how employees are paid when they work on holidays.

THIS POLICY APPLIES TO ANY AND ALL EMPLOYEES OF ANY ENTERGY SYSTEM COMPANY, UNLESS OTHERWISE EXPRESSLY EXCLUDED.

FOR EMPLOYEES COVERED BY A COLLECTIVE BARGAINING AGREEMENT, THE APPLICABLE COLLECTIVE BARGAINING AGREEMENT WILL GOVERN TO THE EXTENT IT CONFLICTS WITH THIS POLICY.

NOTHING CONTAINED IN THIS POLICY SHOULD BE CONSTRUED TO SUGGEST THAT EMPLOYEES OF A PARTICULAR SUBSIDIARY OR AFFILIATE OF ENTERGY CORPORATION ARE ALSO EMPLOYEES OF ENTERGY CORPORATION OR ANY OTHER AFFILIATE OR SUBSIDIARY OF ENTERGY CORPORATION. MOREOVER, THIS POLICY DOES NOT CREATE ANY EMPLOYMENT RELATIONSHIP BETWEEN ANY PERSON AND ANY ENTERGY SYSTEM COMPANY.

2.0 REFERENCES & CROSS REFERENCES

2.1 Entergy System Policies and Procedures – Reporting Violations

3.0 DEFINITIONS

3.1 Eligible Employee is defined as a regular, full-time employee.

3.2 Entergy, Entergy System Company, or Company – Entergy Corporation and all of its subsidiaries and affiliates in which Entergy Corporation has a direct or indirect majority ownership in such subsidiary or affiliate.

3.3 Floating Holiday is defined as any day that an eligible employee elects to take off with supervisor approval. Floating Holidays are tied to the following dates:

3.3.1 March 1 - for all locations except the New Orleans area;

3.3.2 The employee's birthday; and

ENTERGY SYSTEM POLICIES & PROCEDURES

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Title: HOLIDAYS	Effective Date: DECEMBER 1, 2000
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3.3.3 The employee's employment anniversary date.

3.4 **Floating Holiday Entitlement** - an employee must be employed on the date to which a floating holiday is tied in order to be entitled to the floating holiday.

3.5 **Policy** – This Holidays Policy.

4.0 **RESPONSIBILITY**

4.1 **Individual supervisors** are responsible for approving and monitoring the use of floating holidays.

4.2 **The Employee Relations Manager for each Business Unit** is responsible for interpretation of this Policy.

4.3 **The System Human Resources Director** is responsible for maintenance of this Policy.

4.4 **The Human Resources and Administration Senior Vice President** must approve any deviations from this Policy.

4.5 **All employees** of Entergy shall immediately report known, suspected, or potential violations of this Policy by following the procedures described in the Reporting Violations Policy.

5.0 **DETAILS**

5.1 **Company Observed Holidays** include:

5.1.1 New Year's Day

5.1.2 Mardi Gras (for the New Orleans Area)

Floating Holiday tied to March 1 (all other locations)

5.1.3 Memorial Day

5.1.4 Independence Day

5.1.5 Labor Day

5.1.6 Thanksgiving Day

5.1.7 Christmas Eve

5.1.8 Christmas Day

5.1.9 Floating Holiday tied to employee's birthday

5.1.10 Floating Holiday tied to employee's employment anniversary

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Title: HOLIDAYS

Effective Date: DECEMBER 1, 2000

- 5.2 Eligibility for Floating Holiday** - Employees are not entitled to a floating holiday until they reach the date to which the floating holiday is tied. However, employees may schedule and take a floating holiday anytime during the calendar year, with supervisor approval.
- 5.3 Loss of Floating Holiday** - Floating holidays must be taken during the calendar year of entitlement; they cannot be carried over and they will not be paid for if not used.
- 5.4 Taking Floating Holidays Prior to Eligibility** - Employees who have taken floating holidays to which they have not yet become entitled (per 3.2 & 3.3) and terminate employment will have holiday pay for those floating holidays deducted from their final paychecks.
- 5.5 Working on a Scheduled Holiday** - When a company scheduled holiday falls on a shift employee's scheduled workday and the employee is required to work, the employee will be paid in accordance with local guidelines. (Check with your employee relations manager.)
- 5.6 Holiday Pay** - Holidays will be paid for a period of 8 hours.
- 5.7 Holiday During Vacation** - Any holiday occurring during an employee's vacation will be paid as holiday pay, subject to Section 5.6.
- 5.8 Holidays Occurring After Termination** - Employees will not be paid for any unused holidays or any holidays occurring after their termination date.
- 5.9 Last Day of Employment** - Employees who are discharged, laid off or resign cannot use holiday time for their last day of employment.

6.0 PROCEDURES

None

7.0 ATTACHMENTS

Attachment I – 2004 Holiday Schedule

Attachment II – 2003 Holiday Schedule

2004 Holiday Schedule

Bargaining employees should refer to their bargaining agreements regarding holidays.

If you are a Nuclear Northeast or a Nuclear South employee, please refer to your site-specific holiday schedule.

Actual Work Holiday

- | | | |
|-----|--------------------|---|
| 1. | New Year's Day: | Thursday, January 1 |
| 2. | Mardi Gras: | Tuesday, February 24 |
| | Floating Holiday*: | Tied to March 1 (all other locations) |
| 3. | Memorial Day: | Monday, May 31 |
| 4. | Independence Day: | Monday, July 5 |
| 5. | Labor Day: | Monday, September 6 |
| 6. | Thanksgiving Day: | Thursday, November 25 |
| 7. | Christmas Eve: | Thursday, December 23 |
| 8. | Christmas Day: | Friday, December 24 |
| 9. | Floating Holiday*: | Tied to employee's birthday |
| 10. | Floating Holiday*: | Tied to employee's employment anniversary |

When a designated holiday falls on an Alternate Work Schedule day off, at the supervisor's discretion, non-exempt employees will receive an additional 8 hours of pay (at straight time) or may schedule another day off (8 hours). An exempt employee may schedule another day off (8 hours) on a day approved by his/her supervisor.

*Floating holidays may be observed any day during the year with supervisory approval. For more specific details, please refer to the Holiday policy.