Bates Pages	TTC Amount Paid by EGSI	Timekeeper (Hours @ Rate) = Fees	Expenses	Notes
3573N1 to 3573N23	$69,558.09	P&L Concepts, Inc. Fees and expenses incurred through December 2004 in Dkt. 30123. Jack Pous 257.00 x $175.00 = $44,975.00 Sara Coleman 178.00 $125.00 = $22,250.00 Total fees: $67,225.00	Expenses Airfare $201.70 Computer $2,010.50 Transp. (Mil. & Park) $86.73 Meals $8.86 Copies $25.30 Total exp.: $2,333.09	
TOTAL				**$1,398,793.68**

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ATTORNEYS/LAW FIRMS/LEGAL ASSISTANTS

ATTORNEY/LAW FIRM/LEGAL ASSISTANT LOCATION	BATES RANGE	DATE(S)/ RANGE OF SERVICES REFLECTED IN INVOICES	PARTICULARS OF SERVICE	TOTAL TTC FEES TOTAL TTC EXPENSES DISALLOWANCE (IF ANY) NOTES
Adams & Reese, LLP New Orleans, LA	9-15	10/26/00 - 12/28/00	W. Kelly. ($165.00/hr)	**FEES: $10,494.00** **EXPENSES:$28.75** **TOTAL:$10,522.75**
Baker Botts Houston, TX	18-57	06/05/00 04/02/01 07/09/01	Work performed by W.M. Bumpers. Invoices cover multiple matters but recovery is sought for "Industry Restructuring" activity only. Hourly rate: $360 in 2000; $400 in 2001.	**FEES: $2,340** **EXPENSES: $14.55** **DISALLOWANCE: $2,354.55** **TOTAL: -0-** **NOTES:** **This work is all related to legislative advocacy and therefore is disallowed.**
	3894-3899	3/6/00-3/7/00	Industry Restructuring. Nuclear Decommissioning Hourly Rates: W.M. Bumpers $325; O.D. Chapoton - $410; D.L. Dietrich $300; D.J. Jezouit $255	**FEES: $18,919** **EXPENSES: $0.81** **DISALLOWANCE: $18,919.81** **TOTAL: -0-** **NOTES:** Three invoices. Work is related to federal legislation.
TOTAL BAKER BOTTS				**$-0-**
Bickerstaff, Heath, Smiley, Pollan, Kever & McDaniel			**See separate table for all Bickerstaff invoices**	**TOTAL: $5,386,573.40**

Austin, TX				
Bruce Dailey, Attorney at Law Austin, TX State Bar No. 24000112 (05/01/1997) Currently resides in Waverly, OH (Source: SBOT Member Directory)	551-633	04/17/00 – 3/15/01 and 8/16/01-11/15/01 and 01/02/02-02/15/02		FEES: $83,715.00 EXPENSES: $3,050.79 **DISALLOWANCE: $420** **TOTAL: $86,345.79** NOTES: Fees and Expenses detailed above are adjusted per the EGSI ORG 100 & 192 Spreadsheet. In addition, disallowances include: (1) Math error on bates 575 (289.5 hrs. @$30 = $8,685 not $8,955), **disallow $270;** (2) Spreadsheet adjusts out D-20125 on bates 590 an incorrectly records hours adjusted as 8.0 instead of 4.0, so **add back $$120** (4 x $30); (3) Math error on bates 592 (141.0 hrs. @ $30 = $4,410, not $4,410, **disallow $180; net disallowance = $330.** <u>Billings over 12.0 hours</u>: On each of the following dates, 12.5 hours was billed: 1/17/01, 1/24/01, 1/26/01, 1/31/01, 2/7/01, 2/14/01 (bates 575-577). No explanation for these hours; **recommend disallowance of 3.0 hours @ $30/hr = $90 disallowance.** **Total Disallowance = $420**

				9/25/00 (14.0); 9/26/00 (14.0); 9/27/00 (14.0); 9/28/00 (14.0); 9/29/00 (16.5) Mr. Dailey was in NO during the time reflected above, working on both the compliance filing to update the UCOS and on discovery. No disallowance recommended. 10/16/00 (14.0) Shortly after this date, on 10/18/00, EGSI filed a Brief on Certified Issue (negative ECOM). Mr. Dailey was assisting EGSI's in-house legal counsel on this matter. No disallowance recommended. Mr. Dailey's invoices reflect his agreement with EGSI as a contract attorney. His expenses for travel (airfare, taxi, hotel) appear reasonable, and are minimal.
Catherine Muckerman, Legal Assistant Lithia, FL	636-640	Aug 00-Sept 00	Legal Assistant provided services at $45/hr. related to corporate formation	FEES: $634.50 EXPENSES: -0- DISALLOWANCE: -0- **TOTAL TTC: $634.50**
C. Muckerman	3967A-N1 thru N5		Transition - EGS	**FEES: $13.50**
TOTAL C. MUCKERMAN				**$648.00**
Clark, Thomas & Winters	644-1270	Oct. 99-Oct. 03	**See separate chart for CTW**	**TOTAL: $3,042,338.60**

Austin, TX			**Exhibit JKT-2**	
GSU STEERING COMMITTEE			**See separate chart for GSU Steering Committee Exhibit JKT-5**	**TOTAL: $1,398,793.68**
David Hinkson	1280-1315 NOTE: 1281-1284 are missing	070300 - 040301	David Hinkson, Contract Attorney Hourly rate $25.	TOTAL: $15,412.50 NOTES: This total amount reflects only TTC-related matters reflected on the 8 invoices found at the bates range indicated. See Spreadsheet ORG 100 & 192 for details on adjustments, which indicate matters EGSI is not seeking to recover because they are not TTC-related.
TOTAL DAVID HINKSON				**$**
Kelley Drye & Warren LLP New York, NY	3599-N1 and N2	Thru April 30, 2000	Services rendered for Chase Manhattan Bank as Successor Trustee under the Indenture of Mortgage of EGSI in connection with proposed BSP	**FEES: $7,433.00** **EXPENSES: $8.11** **TOTAL: $7,441.11**
	3599	Thru May 31, 2000	Services rendered for Chase Manhattan Bank as Successor Trustee under the Indenture of Mortgage of EGSI in connection with proposed BSP	**FEES: $2,250.00**
TOTAL KELLEY DRYE				**$9,691.11**
Milbank, Tweed, Hadley & McCloy LLP, D.R. New York, NY	1541	November 2001	Professional services in connection with the information technology services agreement between Entergy (as a	**This invoice will be sponsored by another witness.**

			distributor of energy) and IBM Global Services	
Morgan, Lewis & Bockius, LLP Washington, D.C.	1543-1564 and 1547-S1 thru S79 and 1564-S-1 thru S84	Sept 03 & Oct 03	Although there are multiple "matters" on these invoices, the only matter for which recovery is sought is "Miscellaneous FERC Matters". For September 03 work see Bates 1547-S47 thru S60. For October 03 work see Bates 1564-S. This firm provided services related to EGSI's FERC tariff, including OATT, and rate changes under the jurisdiction of FERC for EGSI's Texas service area. Hourly rate for all lawyers = $240.	FEES: $37,553 (1547-S7) $17,856.00 (1550 and 1564-S44 thru S-53) Total FEES: $55,409 EXPENSES:$1,380.97 (1547-S60) **TOTAL TTC: $56,789.97** NOTES: EGSI is not seeking recovery of $4,326 (Sept) or $25,911.90 (Oct) in fees/expenses reflected on these invoices under Miscellaneous FERC matters because those costs were not allocated to Texas. No entries in excess of 12.0 hours/day.
Orgain, Bell & Tucker, LLP Beaumont, TX	4122-4124S3	12/6/99 – 12/29/99	GSU-Reorganization	**EXPENSE: $448.45** **NOTE:** Expenses properly documented.
	4125-4128S2	3/1/00-3/31/00	Corporate Restructuring Benny Hughes ($145/hr)	**FEES: $5,038.75**
	4129-4130	3/15/00-3/31/00	Corporate Restructuring	**EXPENSE: $166.90**
	4136-4146	4/3/00-4/20/00	Corporate Restructuring	**EXPENSES: $2,368.98**
	4147-4148S2	4/3/00-4/21/00	Corporate Restructuring Benny Hughes ($145/hr)	**FEES: $ 8,627.50** **NOTES:** One time entry in excess of 12.0 hours/day: 4/19/00 – 13.0 hours – included a meeting in NO and travel back to Beaumont. No

				disallowance recommended.
	4131-4133S2	5/11/00-5/31/00	Corporate Restructuring Benny Hughes ($137.50/hr)	**FEES: $5,293.75**
	4134-4135S1	5/1/00-5/30/00	Corporate Restructuring	**EXPENSES: $180.23** **NOTES:** Travel expenses are shared 50/50 with another non-TTC matter. Travel expenses are properly documented.
	1571-1575S2	6/1/00-6/23/00	Corporate Restructuring Benny Hughes ($137.50)	**FEES**: $3,128.13
	1576-1579S3	7/25/00-7/31/00	GSU-Corporate Reconstructuring (sic) Entergy Retail Texas Limited Partnership A Entergy Retail Texas Limited Partnership B This work involved restructuring activity, including creation of new legal entities to comply with unbundling requirements. B. Hughes ($137.50/hr.)	**FEES: $3,128.11** **NOTES:** 3 invoices for the 3 items listed.
	3759-3759S4	10/1/00-10/30/00	Texas Restructuring	**FEES: $3,903.12** **EXPENSES: -0-** **DISALLOWANCE: $18.75** **TOTAL: $3,884.37** **NOTES: Billing invoices total only $3,884.37, so disallow $18.75.**
	3760-3760S2	10/12/00-10/30/00	Corporate Restructuring	**EXPENSES: $232.46**
	3761-3761S4	11/6/00-11/30/00	Texas Restructuring	**FEES: $6,612.97** **EXPENSES:** **DISALLOWANCE: $2,075.47** **TOTAL: $4,537.50**

				NOTES: Billing invoices total only $4,537.50, if there are expenses included in the $6,612.97 figure, there is nothing to support them.
	1580-1586S4	12/1/00 – 12/28/00	Corporate Restructuring B. Hughes ($137.50/hr)	**FEES: $5,777.08 EXPENSES: $ DISALLOWANCE: $ TOTAL: $**
	1593-1597S2	1/4/01-1/31/01	Texas Restructuring B. Hughes ($175/hr)	**FEES: $6,606.25**
	1598-1607	1/9/01-1/31/01	Texas Restructuring	**EXPENSES: $ 210.20**
	1587-1592	Feb 01	Texas Restructuring B. Hughes ($175/hr)	**FEES: $7,437.50 EXPENSES: $ DISALLOWANCE: $7,437.50 TOTAL: $-0- NOTES: Disallowance due to lack of detailed billing for this invoice.**
	1608-1618	2/1/01-2/23/01	Texas and Corporate Restructuring	**EXPENSES: $ 163.40:**
	1619-1622S3	3/1/01-3/28/01	Texas Restructuring B. Hughes ($175/hr)	**FEES: $10,281.25**
	1623-1631	3/2/01 – 3/22/01	Texas Restructuring	**EXPENSES: $587.02**
	1632-1636	4/4/01 – 4/27/01	Texas Restructuring	**EXPENSES: $100.10**
	1637-1642S3	4/3/01-4/30/01	Texas Restructuring B. Hughes ($175/hr)	**FEES: $4,943.75**
	1659-1662	12/1/01-12/14/01	Texas Restructuring	**EXPENSES: $24.20**
	1643-1646S2	2/5/02-2/28/02	Texas Restructuring B. Hughes ($175/hr)	**FEES: $3,237.50**
	1653-1658	2/11/02-2/21/02	Texas Restructuring	**EXPENSES: $54.80**

	1647-1652S1	3/1/02-3/27/02	Texas Restructuring B. Hughes ($175/hr)	**FEES: $656.25**
	1663-1677	3/29/02	Texas Restructuring	**EXPENSES: $10.00**
	1678-1685S1	4/2/02 – 4/3/02	Texas Restructuring B. Hughes ($175/hr)	**FEES: $262.50**
	1686-1690S2	5/16/02- 5/24/02	Entergy Retail Texas-General Texas Restructuring	**FEES: $525** **FEES: $43.75** **TOTAL: $568.75**
	1691-1697	6/4/02	Texas Restructuring B. Hughes ($175/hr)	**FEES: $43.75**
	1698	May 02	Expenses Only	**EXPENSES: $11.40**
	1705-1705S1	8/14/02	Texas Restructuring	**FEES: $43.75**
	1699-1704	Sept 02	Texas Restructuring B. Hughes ($175/hr)	**FEES: $87.50**
TOTAL ORGAIN BELL				**$74,607.70**
Richards, Layton & Finger Wilmington, DE	1709 – 1724- S3	March 2001 January 2002 March 2002 April 2002	" Entergy Retail Holding Co. -- Issues Relating to Texas Merger by Division" Bernard Kelley ($442/hr - $520/hr)	TOTAL: $ 25,015.57 NOTES: 4 invoices
Sessions, Fishman & Nathan – New Orleans, LA	1731 – 1746		"Joint Ownership Participation & Operating Agreement"	FEES & EXPENSES: $ 27,766.81 (3 invoices) DISALLOWANCE: $9.776.13 **TOTAL: $17,990.68** **NOTES: Disallowance attributable to undocumented "balance forward". See bates pages 1741 – 1746.**
Skadden, Arps, Slate, Meagher				

& Flom, LLP New York, NY				
	1817 – 1822	July 99	Texas Matter	**FEES: $13,727** **EXPENSES: $665** **TOTAL: $14,392**
	1810 – 1816	Sept 99	Texas Matter	**FEES: $18,042** **EXPENSES: $2,329** **TOTAL: $20,371**
	1781 – 1790	Oct – Dec 99	Texas Matter	**FEES: $47,745** **EXPENSES $2,698** **TOTAL: $50,443**
	1827 – 1831	Dec 99	Texas Matter	**FEES: $9,005** **EXPENSES $1,763** **DISALLOW: $4,606** **TOTAL: $6,162** **NOTES: Disallowance for fees associated with attendance at NARUC**
	4152-4152S3	Jan 00	Strategic Advice William Scherman ($392/hr)	**FEES: $98** **EXPENSES: $147** **TOTAL: $245**
	4153-4153S4	12/13/99-1/31/00 NOTE: 1 ½ months on this invoice	Matter #31 Texas Primary Attorney: Wm. Scherman ($392/hr); associate $279/hr.	**FEES: $51,805** **EXPENSES: $4,337** **DISALLOWANCE: $629** **TOTAL:$55,513** **NOTES: No backup on expenses; $1,258 for travel – disallow ½.** No time entries in excess of 12.0 hours/day.
	4154-4154S4	2/1/00-3/28/00 Note: 2 months on this	Matter #31 Texas Wm. Scherman ($392/hr)	**FEES: $4,978** **EXPENSES: $4,274** **DISALLOWANCE: $592**

		invoice		**TOTAL: $8,660** **NOTES: Disallow ½ of travel due to insufficient detail.**
	1871 – 1876	May 00	Texas Matter	**FEES: $16,829** **EXPENSES: $1,700** **TOTAL: $18,529**
	4155-4155S3	6/19/00-6/23/00	Entergy Corporation Texas Wm. Scherman ($392/hr) Work on market power and OATT	**FEES: $588** **EXPENSES: $35** **TOTAL: $623**
	4156-4157S8	8/23/00-9/29/00	Entergy Corporation-System Agreement Matter Partners' Hourly Rates $351-$405 Associates Hourly Rates $239-$315	**FEES: $69,638** **EXPENSES: $4,557** **DISALLOWANCE:$304** **TOTAL: $73,891** **NOTES:** **Expenses include undocumented travel $413, and meals $195. disallow ½ = $304**
	3794-3795s2	9/1/00-9/14/00	Entergy Corporation Texas	**FEES: $864** **EXPENSES: $60** **TOTAL: $924**
	3792-3793S3	10/23/00-10/31/00	Retail Restructuring	**FEES: $17,965.00** **EXPENSES: $152.00** **TOTAL: $18,117.00**
	1877 – 1888	Oct/Nov 00	System Agreement	**FEES: $ 154,803** **EXPENSES: $ 14,241** **TOTAL: $ 169,044**
	1889 – 1892	Nov 00	Texas Retail Restructuring	**FEES: $ 26,017** **EXPENSES: $ 217** **TOTAL: $26,234**
	1893 – 1896	Nov 00	Texas Matter	**FEES: $ 3,537** **EXPENSES: $ -0-** **TOTAL: $3,537**

	1901 – 1922	Feb 01	System Agreement	**FEES: $ 387,826** **EXPENSES: $ 60,393** **DISALLOW: $6,777** **TOTAL: $441,442** **NOTES: Disallow ½ of travel and meals due to insufficient detail.**
	1923 – 1930	Feb 01		**FEES: $ 29,631** **EXPENSES: $ 696** **TOTAL: $30,327**
	1931 – 1954	Mar – June 01 NOTE: 4 months on one invoice	System Agreement	**FEES: $ 482,763** **EXPENSES: $ -0-** **TOTAL: $482,763** **NOTES: Multiple time entries in excess of 12.0 hours/day, which were associated with hearing and briefing. No disallowance recommended.**
	1966-1971	Apr 02	Texas Matter	**FEES: $ 7,012** **EXPENSES: $ 75** **TOTAL: $ 7,087**
	1747 – 1971	May 1999 – Apr 2002	**THIS ROW LISTS THE BATES RANGES FOR INVOICES WHICH WERE DISALLOWED IN THEIR ENTIRETY FOR THE REASONS LISTED**	**DISALLOWANCE(S):** **(1) "Matter 18 Legislation 1"** Bates 1748 -56 $24,424.00 Bates 1767-77 $40,309.00 Bates 1791-801 $40,309.00 (also a duplicate) Bates 1802-09 $22,081.00 (note, spreadsheet suggested $784 adjustment for "Transco" but entire sum for this invoice on Legislation matter is part of disallowance) Bates 1847-53- $14,789.00 Bates 1854 -59 $6,206.00

				Bates 1897 -99 $604.00 Bates 1955-1965 $29,980 Bates 4158-S9 $58,144 **<u>(2) NARUC Meetings</u>** Bates 1779 and 1823-1826 $10,985.00 disallowance **<u>(3) Pre June 1, 1999</u>** Bates 1757-1762 - !3,1444.00 Bates 1763-1766 $1,885.00 Bates 1832-1835 $5,411 Bates 1873-1846 $45,886.00 Bates 1847-1853 $14,789.00 Bates 1860—S2 $909.00 Bates 1865-1870 $22,942.00 **<u>(4) Undocumented Expenditure</u>** Bates 1836 - $2,335 total, $308.22 for Texas – no detail.
TOTAL SKADDEN ARPS				**$1,428,304**
Steve Fogel Austin, TX	1973-1981 Supplemental Invoices: 1973-S1—S7 1974-S1-S10 1976-S1-S15 1980-S1—S6 New Invoices:	4/22/04 - 12/15/04	Mr. Fogel's contractual arrangement with EGSI was to provide 1000 hours of legal services to EGSI related to the 2004 rate case for a total fee of $150,000, payable in 5 equal monthly installments of $30,000 beginning in May 2004. After the 1,000 hours of	FEES: $169,725.00 EXPENSES:$8,777.73 **DISALLOWANCE:** **$177.54** for expenses that fall into 2 categories – meals costing more than $25 per person, or charges that include alcohol. **TOTAL: $178,325.19**

	1981-N1—N32		legal services were provided, he charged EGSI $150/hour. The invoices include details of work performed and documentation of expenses.	NOTES: Time entries in excess of 12.0 hours/day are all associated with preparation of testimony and case for filing while Mr. Fogel was in N.O. for a month. See bates 1981-N6 thru N9. No disallowance is recommended.
Stephen T. Perrien New Orleans, LA	1988-2007	2/15/01 – 4/15/01	Reimbursement expenses for Stephen Perrien, who is with Taggart Morton; these expenses are associated with the Texas UCOS proceeding – Docket 22356.	**EXPENSES:** $8,673.49 **DISALLOWANCE(S):** $214.09 **TOTAL: $8,459.40** NOTES: There are 2 invoices. On the first, the disallowance of $87.73, is for expenditures that are in excess of $25 per person or apparently for bar tab. On the second invoice the disallowance is $126.36 for meals in excess of $25/person. The total disallowance = $214.09.
Taggart, Morton, Ogden, Staub, Rougelot & O'Brien, LLC New Orleans, LA	4160-4161S18	Feb 00	Texas Cost Separation Case S. Perrien ($110/hr)	**FEES: $11,440** **EXPENSES: $8.00** **TOTAL: $11,468**
	4162 – 4163S24	Mar 00	Texas Cost Separation Case S. Perrine ($110/hr) Other timebillers @$50/hr to $85/hr (only 1 at $85/hr)	**FEES: $38,017** **EXPENSES: $8.00** **TOTAL: $38,025.00** **NOTES:** Time entries in excess of 12.0 hours/day: *S. Perrien ($110/hr)* 3/20 – 13.5 hrs.

				3/22 – 12.1 hrs. 3/27 – 12.5 hrs. 3.28 – 13.5 hrs. *C. Philips ($50/hr)* 3/27 – 12.5 hrs. All time entries for this month related to preparation of EGSI's UCOS filing on 3/31/00; this firm was responsible for assisting with testimony and RFP preparation. All long days were associated with this activity. No disallowance recommended.
	4164-4165S22	Apr 00	Texas Cost Separation Case S. Perrien ($110/hr)	**FEES: $12,788.00** **EXPENSES: $43.03** **TOTAL: $12,831.03**
	4166 –4167 S18	May 00	Texas Cost Separation Case S. Perrien ($110/hr)	**FEES: $11,836.00** **EXPENSES: $-0-** **TOTAL: $11,836.00**
	4168-4169S22	Jun 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $10,884.00** **EXPENSES: $22.00** **TOTAL: $10,906.00** **NOTES:** One time entry in excess of 12.0 hours/day: 6/2 – SP – 12.5 hrs. – work on discovery and portion of reply brief in Generic UCOS case (reply briefs filed 6/5). No disallowance recommended.
	2029 – 2030	Jul 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $3,477.40** **EXPENSES: $9.30** **DISALLOW: $2,520** **TOTAL: $966.60** **NOTES: Disallowance for**

				witness training.
	2054 – 2055	Aug 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $2,259.00** **TOTAL: $2,259.00**
	3862- 3862S16	Sept 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES:$4,440.00** **EXPENSES: $81.12** **TOTAL: $4,521.12**
	3863- 3863S15	Oct 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $12,088.00** **EXPENSES: $85.24** **DISALLOWANCE: $4,332** **TOTAL: $7,841.24** **NOTES: Disallowance for witness training (see bates 3863-S13 and S14)**
	3864- 3865S19	Nov 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $8,125.00** **EXPENSES: $3.60** **TOTAL: $8,128.60**
	3866-3867	Est for Dec 00 to be adjusted in Jan 01		**EST. FEES: $8,128.60**
	2071 – 2072	Dec 00	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $3,927.60** **EXPENSES: $89.60** **DISALLOW: $456.00** **TOTAL: $3,561.20**
	2086 – 2088	Jan 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $12,779.00** **EXPENSES: $110.10** **TOTAL: $12,889.10**
	2101 -2103	Feb 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $14,862.00** **EXPENSES: $232.07** **TOTAL: $15,094.07**
	2157 – 2159	Mar 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $23,868.00** **EXPENSES: $273.09** **TOTAL: $24,141.09** **NOTES:** Five time entries in excess of 12.0 hours/day: (1) – (4) on bates 2157 – 3/6/01 - 13.0 hours for preparation of

				settlement testimony, 3/12/01 - 14.0 hours prepare settlement testimony, 3/13/01 – 14.5 hours – prepare settlement testimony, and 3/14/01 – 14.0 hours – travel Austin/NO, prepare settlement testimony filing, prepare responses to settlement discovery; (5) bates 2158 – 3/29/01 – 13.0 hours for general testimony preparation and prepare DPL. *No disallowance recommended.*
	2175 – 2176	Apr 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $6,636.00** **EXPENSES: $4.00** **TOTAL: $6,640.00**
	2188	Jul 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $1,716.00** **EXPENSES: $-0-** **TOTAL: $1,716.00**
	2199	Aug 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $132.00** **EXPENSES: -0-** **TOTAL: $132.00**
	2224	Oct 01	Texas Cost Separation Case S. Perrien ($120/hr)	**FEES: $36.00** **EXPENSES: $6.90** **TOTAL: $42.90**
	2227-2228S1	Apr 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $6,133.50** **EXPENSES: $112.13** **TOTAL: $6,145.63**
	2229-2233	May 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 20, 198.50** **EXPENSES: $ 17.10** **TOTAL: $ 20,215.60**
	2243 – 2246	Jun 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 22,997.00** **EXPENSES: $ -0-** **TOTAL: $ 22,997.00**
	2247 – 2250	Jul 04	Docket 30123	**FEES: $ 25,201.00**

			S. Perrien ($145/hr)	**EXPENSES: $ 13.50** **TOTAL: $ 25,214.50**
	2234 – 2236	Aug 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 11,991.50** **EXPENSES: $ -0-** **TOTAL: $11,991.50**
	2240 – 2242	Sep 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 3,755.50** **EXPENSES: $ -0-** **TOTAL: $ 3,755.50**
	2237 – 2239	Oct 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 5,234.50** **EXPENSES: $ -0-** **TOTAL: $5,234.50**
	2251 – 2252	Nov 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 3,088.50** **EXPENSES: $ 12.61** **TOTAL: $ 3,101.11**
	2252-N1 & N2	Dec 04	Docket 30123 S. Perrien ($145/hr)	**FEES: $ 1,044.00** **EXPENSES: $ -0-** **TOTAL: $1,044.00**
	4345-4346	1/5/05-1/31/05	TTC	**FEES: $2,059** **DISALLOWANCE: $2,059** **TOTAL: -0-** **NOTES: EGSI is not seeking recovery of expenses associated with this TTC filing.**
TOTAL TAGGART MORTON				**$280,826.89**
Thelen Reid &Priest LLP New York, NY	2256-74	Nov 99	Restructuring	**FEES: $39,976.91** **EXPENSES: $2,745.52** **DISALLOW: $1,180.54** **TOTAL: $41,541.89**
	4171-4174	Jan 00	Restructuring	**FEES: $2,575.09** **EXPENSES: $135.00** **DISALLOW: $125.34** **TOTAL: $2,584.75** **NOTES: Disallowance is for**

				unexplained charges for "local travel".
	4175-4178	Feb 00	Restructuring	**FEES: $663.00** **EXPENSES: $** **TOTAL: $663.00**
	4179-4182	Mar 00	Restructuring	**FEES: $ 12,832.52** **EXPENSES: $ 255.42** **TOTAL: $13,087.94**
	4183-4184	Mar 00	Mortgage Matters This matter covered work associated with unbundling EGSI and the need to renegotiate the mortgages.	**FEES: $ 510.01** **EXPENSES: $52.39** **TOTAL: $562.40**
	4189-4193	Apr 00	Restructuring	**FEES: $ 34,731.25** **EXPENSES: $ 683.41** **TOTAL: $35,414.66** **DISALLOW: $259.16** **NEW TOTAL: $35,155.50** **NOTES: Disallowances for ½ of travel and meal expenses due to insufficient documentation =$259.16.**
	4185-4188	May 00	Restructuring	**FEES: $ 11,095.09** **EXPENSES: $ 1,898.91** **DISALLOWANCES: $918.45** **TOTAL: $ 12,075.55** **NOTES: Disallowances for ½ of travel and meal expenses due to insufficient documentation =$918.45.**
	2276-2287	June 00	Restructuring	**FEES: $28,293.36** **EXPENSES: $1,477.81** **DISALLOWANCES: $274.32**

				TOTAL: $29,496.85 **N0TES: Disallowance for ½ of travel due to insufficient documentation = $274.32.**
	4194-4196	July 00	Restructuring	**FEES: $1,693.65** **EXPENSES: 198.84** **TOTAL: $1,892.49** **DISALLOW: $163.98** **NEW TOTAL: $1,728.51** **NOTES: Disallowance for unexplained local travel charge of $163.98.**
	4197-4198	Oct 00	Proxy Matters	**TOTAL: -0-**
	2292-2294	Mar 01	Restructuring	**FEES: $3,400.00** **EXPENSES: $0.15** **TOTAL: $3,400.15**
	2288-2291	Apr 01	Restructuring	**FEES: $7,378.00** **EXPENSES: $961.80** **DISALLOW: $463.90** **TOTAL: $7,875.90**
	2295-2302	May 01	Restructuring	**FEES: $22,167.15** **EXPENSES: $5,107.15** **DISALLOW: $2,553.58** **TOTAL: $24,720.72** **NOTES: Disallow ½ of all expenses due to insufficient detail.**
	2303-2314	Jun 01	Restructuring	**FEES: $67,665.10** **EXPENSES: $2,432.83** **DISALLOW: $1,216.42** **TOTAL: $68,881.52** **NOTES: Disallow ½ of expenses due to insufficient detail.**
	2315-2324	Jul 01	Restructuring	**FEES: $39,866.30** **EXPENSES: $502.49**

				DISALLOW: $162.34 **TOTAL: $40,206.45** **NOTES: Disallow ½ of meals and travel related due to insufficient detail.**
	2325-2334	Oct 01	Restructuring	**FEES: $35,088.46** **EXPENSES: $1,013.43** **DISALLOW: $22.65** **TOTAL: $36,079.24** **NOTES: Disallow ½ of meal expense due to insufficient detail.**
	2335-2340	Nov 01	Restructuring	**FEES: $9,873.19** **EXPENSES: $28.43** **DISALLOW: $20.00** **TOTAL: $9,881.62** **Disallow unexplained local travel expense.**
	2341-2346	Dec 01	Restructuring	**FEES: $5,511.40** **EXPENSES: $54.22** **TOTAL: $5,565.62**
	2347 – 2353	Jan 02	Restructuring	**FEES: $11,341.14** **EXPENSES: $48.46** **DISALLOW: $35.29** **TOTAL: $11,354.31** **NOTES: Disallow unexplained local travel expense.**
	2354 – 2359	Feb 02	Restructuring	**FEES: $1,955.86** **EXPENSES: $1,298.26** **TOTAL: $3,254.12**
	2360-2363	Mar 02	Restructuring	**FEES; $140.25** **EXPENSES: $623.23** **DISALLOW: $32.23** **TOTAL: $740.25** **NOTES: Disallow**

				unexplained local travel expense.
TOTAL THELEN REID				**$348,856.29**

Williams & Anderson LLP **Little Rock, AR** **Mr. Williams is a founding member of the National Association of Bond Lawyers (NABL) and the American College of Bond Attorneys (Source: www.williamsanderson.com)**	2447 – 2451	June 99	SB 7 Securitization Hourly rates James Hathaway ($150/hr) W. Jackson Williams ($200/hr)	**FEES: $ 1,000.00** **EXPENSES: $22.99** **TOTAL: $1,022.99**
	2436 – 2446	July 99	SB 7 Securitization	**FEES: $ 16,915.00** **EXPENSES: $262.07** **TOTAL: $ 17,177.07**
	2394 – 2406	Aug 99	SB 7 Securitization	**FEES: $ 21,545.00** **EXPENSES: $ 958.46** **TOTAL: $ 22,503.46**
	2427 – 2434	Sep 99	SB 7 Securitization	**FEES: $ 5,100.00** **EXPENSES: $ 480.11** **TOTAL: $ 5,580.11**
	2407 – 2416	Oct 99	SB 7 Securitization	**FEES: $ 10,875.00** **EXPENSES: $ 1,861.66** **DISALLOW: $619.16** **TOTAL: $ 12,117.50** **NOTES: Disallowance of ½ of travel expenses due to insufficient detail.**
	2417 -2426	Nov 99	SB 7 Securitization	**FEES: $ 9,427.00** **EXPENSES: $ 1,464.93** **TOTAL: $ 10,891.93**
	4201-4209	Feb 00	SB 7 Securitization	**FEES: 18,260.00** **EXPENSES: 4,875.36** **DISALLOWANCES: $2,315.89** **TOTAL: $20,819.47**

				NOTES: Disallowance for ½ of travel related expenses due to insufficient detail.
	4210-4211	Feb 00	Securitization - Arkansas	**FEES: \$212.00** **DISALLOWANCE: \$212.00** **TOTAL: -0-** **NOTES: This invoice covers implementation of Arkansas Electric Consumer Choice Act**
	4212-4213	Feb 00	Structured Finance Legislation	**FEES: 140.00** **EXPENSES: 2.00** **DISALLOWANCES: 142.00** **TOTAL: -0-** **NOTES: Disallowance for legislative advocacy activity (and no details).**
	4214-4215	Mar 00	Structured Finance Legislation	**FEES: \$200.00** **EXPENSES: \$12.15** **DISALLOWANCES: \$212.15** **TOTAL: -0-** **NOTES: Disallowance for legislative-advocacy activity.**
	4216-4220	Mar 00	SB 7 Securitization	**FEES: \$3,880.00** **EXPENSES: \$1,294.11** **DISALLOWANCE: \$1,294.11** **TOTAL: \$3,880.00** **NOTES: No details for disbursements.**
	4221-4225 and 4238-4242	Apr 00	SB 7 Securitization	**FEES: \$4,280.00** **EXPENSES: \$5.94** **TOTAL: \$4,285.94**
	4226-4227	Apr 00	Structured Finance Legislation	**FEES: \$280.00**

				EXPENSES: $0.40 **DISALLOWANCES: $280.40** **TOTAL: -0-** **NOTES: Disallowance for legislative advocacy services.**
	4228-4236	May 00	SB 7 Securitization	**FEES: $5,400.00** **EXPENSES: $385.84** **TOTAL: $5,785.84**
	2452 - 2456	June 00	SB 7 Securitization	**FEES: $ 2,360.00** **EXPENSES: $ 3.06** **TOTAL: $2,363.06**
	2457 – 2460	July 00	SB 7 Securitization	**FEES: $ 680.00** **EXPENSES: $0.45** **TOTAL: $680.45**
	4243-4248	Aug 00	SB 7 Securitization	**FEES: $1,280.00** **EXPENSES: $1.35** **TOTAL: $1,281.35**
	3883-3884	Sept 00	Monitoring of Tx. S. Ct. case concerning TXU's securitization of regulatory assets	**FEES: $500** **EXPENSES: $14.10** **TOTAL: $514.10**
	3886-3887	1013/00-11/30/00	SB 7 Securitization	**FEES: $1,340** **EXPENSES: $1.60** **TOTAL: $1,341.60**
	2461 -2464	Dec 00	SB 7 Securitization	**FEES: $ 240.00** **EXPENSES: $0.09** **TOTAL: $ 240.09**
	2465 – 2468	Jan 01	SB 7 Securitization	**FEES: $ 300.00** **EXPENSES: $0.90** **TOTAL: $300.90**
	2469 - 2472	Feb 01	SB 7 Securitization	**FEES: $ 240.00** **EXPENSES: $ 2.16** **TOTAL: $ 242.16**
TOTAL WILLIAMS				**$111,028.02**

ANDERSON				
Winston & Strawn New York, NY	3890-3893	9/7/00 – 9/29/00 AND 10/2/00- 10/2700	Transition to Competition Texas T. Havens ($400/hr) Work on service agreement and REP structure under PUHCA	**FEES: $4,520** **EXPENSES: $0.05** **TOTAL: $4,520.05**
	2473-2483	11/1/00 1/4/01	Transition to Competition Texas T. Havens ($400/hr).	**FEES: $407.50** **EXPENSES:$0.22** **TOTAL: $407.72**
TOTAL WINSTON STRAWN				**$4,927.77**
Wise Carter Child & Caraway, P.A. Jackson, MS L. Jager Smith, Jr., a member of the firm, is the primary time-biller on these invoices, is a Columbia University Law graduate, and a registered professional engineer. His practice areas are Utility, Patent and Trademark. Source: <u>www.martindale.com</u> and <u>www.wisecarter.com</u>	4249-4250	April 20, 2000		**FEES: $6,780.00** **EXPENSES: $1,042.47** **DISALLOW: $7,822.47** **TOTAL: -0-** **NOTES: Summary invoice; insufficient detail to review.**
	2486 – 2487	Aug 00	Texas Transition to Competition Filings Jager Smith	**FEES: $ 6,426.00** **EXPENSES: $-0-** **DISALLOW: $2,227.50** **TOTAL: $ 4,198.50** **NOTES: Disallowance for fees associated with witness training.**
	2485 –	Sept 00		**FEES: $ 12,919.50**

	2584S3			**EXPENSES: $ 832.01** **DISALLOW: $ 416.00** **TOTAL: $ 13,335.56** **NOTES: Disallow ½ of travel due to insufficient details.**
	2488-2490	Oct 00		**FEES: $22,644.00** **EXPENSES: $197.01** **DISALLOW: $11,091.60** **TOTAL: $ 11,749.41** **NOTES: Disallowance for fees associated with witness training.**
	2491- 2493	Nov 00		**FEES: $ 11,596.00** **EXPENSES: $ -0-** **DISALLOW: $1,741.50** **TOTAL: $ 9,854.50** **NOTES: Disallowance for fees associated with witness training.**
	2497 – 2499	Dec 00		**FEES: $ 7,560.00** **EXPENSES: $ 793.84** **TOTAL: $ 8,353.84**
	2494 – 2496	Jan 01		**FEES: $ 17,482.50** **EXPENSES: $ 1,637.85** **TOTAL: $ 19,120.35** **NOTES:** One time entry in excess of 12.0 hours: 1/23/01 – 13.1 hrs., involved travel from Austin to Jackson as well as work on testimony and review of witness' deposition transcript. No disallowance recommended.
	2500- 2503	Feb & Mar 01		**FEES: $ 21,424.50** **EXPENSES: $ 1,694.91**

				TOTAL: $ 23,199.41
	2504 – 2505	Mar 26, 01 – Apr 19, 01		FEES: $ 8,734.50 EXPENSES: $ 1,543.97 TOTAL: $ 10,278.47
	2506 – 2507	Jul 12 – 16, 01	J. Smith ($165/hr)	FEES: $ 3,465.00 EXPENSES: $ -0- TOTAL: $ 3,465.00
	2508 – 2509	Aug 2, 01 to Sept 19, 01		FEES: $ 3,795.00 EXPENSES: $ 0.20 TOTAL: $ 3,795.20
	2510 – 2511	Oct 01		FEES: $ 495.00 EXPENSES: $ -0- TOTAL: $495.00
	2512 – 2513	Nov 01		FEES: $ 346.50 EXPENSES: $ TOTAL: $ 346.50
	2516 – 2517	Dec 01		FEES: $ 742.50 EXPENSES: $ -0- TOTAL: $ 742.50
	2514 – 2515	Jan 02		FEES: $ 1,072.50 EXPENSES: $ -0- TOTAL: $1,072.50
	2518 – 2519	Oct 02		FEES: $ 2,161.50 EXPENSES: $ 113.48 TOTAL: $ 2,276.38
	2520 – 2521	Apr 04	Texas Rate Case J. Smith ($185/hr)	FEES: $ 8,991.00 EXPENSES: $ -0- TOTAL: $8,991.00
	2524 – 2526	Apr 04		FEES: $ 721.50 EXPENSES: $ -0- TOTAL: $721.50
	2522 – 2523	May 04		FEES: $ 15,595.50 EXPENSES: $ -0- TOTAL: $ 15,595.50
	2527 – 2529	June 04		FEES: $ 23,310.00 EXPENSES: $ -0-

				TOTAL: $23,310.00
	2530 – 2533	July 04		FEES: $ 26,695.50 EXPENSES: $ 443.21 DISALLOW: $ 443.21 TOTAL: $ 26,695.50 NOTES: Disallowance of all expenses due to lack of details on invoice.
	2540 – 2542	Aug 04		FEES: $ 7,196.50 EXPENSES: $ 1,177.07 DISALLOW: 1,177.07 TOTAL: $ 7,196.50 NOTES: Disallowance of all expenses due to lack of details on invoice.
	2534 – 2536	Sep 04		FEES: $ 1,887.00 EXPENSES: $ -0- TOTAL: $ 1,887.00
	2543 – 2545	Oct 04		FEES: $ 240.50 EXPENSES: $ -0- TOTAL: $ 240.50
TOTAL WISE CARTER				$196,920.62

CONSULTANTS

CONSULTANT DESCRIPTION OF SERVICE	BATES RANGE	DATES OF SERVICE	HOURLY RATES DOCKETS	FEES EXPENSES DISALLOWANCE (IF ANY) TOTAL TTC NOTES
Actuarial Sciences Associates, Inc. Jonathan Nemeth is an actuary and appeared as a witness on behalf of EGSI in Docket 22356.	2555-2565	3//00 – 11/01	Hourly rates: J. Nemeth \$400-\$420 C. Bone \$400-\$420 R. Quesada \$350-\$360 M. Rosenberg \$310-\$325 S. Ellner \$325 S. Hoeffner \$325 T. Quesada \$260-\$275 R. Lo \$220 K. Fischer \$220 A. Niewiadomski \$220	INVOICE DATE / FEES 3/23/00 \$23,690.00 4/21/00 \$28,628.00 6/20/00 \$20,928.00 7/20/00 \$12,922.50 12/11/00 \$21,082.50 1/02/01 \$11,295.00 2/14/01 \$35,898.5 3/22/01 \$48,541.85 4/24/01 \$2,345.00 11/01 \$5,850.00 TOTAL: **\$211,181.35**
Booz Allen Hamilton This consultant provided expert testimony on behalf of EGSI in Docket 30123, on issues related to benchmarking and outsourcing. The witnesses included Thomas Flaherty and Jeanne Kenney.	550-N1 thru N5	2004		**FEES: \$109,890** **EXPENSES: \$10,049** **DISALLOWANCE: \$5,024.50** **TOTAL: \$114,914.50** **NOTES: Disallowance of ½ of expenses due to insufficient details.**
Bracewell & Patterson, LLP	2604-2606	6/7/04 – 7/21/04	Philip Ricketts (\$350/hr)	**FEES TOTAL : \$8,750.00**

CONSULTANTS

Expert Witness and Testimony of Philip Ricketts on rate case expenses in Docket 30123				
Coyle Kelly & Associates Mr. Kelly provided non-testifying consulting services to EGSI along with Mr. Dennis Thomas	2671-2673-N1	April and May 00 and Oct 01	Coyle Kelly ($225/hr)	**FEES: $ 3,327.50** **TOTAL: $3,327.50** **NOTES: There are 3 invoices for Mr. Kelly. EGSI is seeking to recover of only a portion of the two invoices dated in 2000.**
Crescent Power Shams Siddiqi assisted EGSI with the Development of Protocols for SERC	2674-2708	June 02 – March 04	Dr. Shams Siddiqi $245.00/hr	**17 invoices** **FEES: $233,960.00** **EXPENSES: $674.10** **TOTAL: $234,634.10** **NOTES:** Bates 2707, 6/30/02 invoice for $29,400 is a duplicate of bates 2675.
Deloitte & Touche Deloitte audited EGSI's affiliate transactions to ensure that the accounting and billing for those transactions complied with Entergy's affiliate billing policies and GAAP. Robert Hahne appeared as a witness on behalf of EGSI in Docket 22356.	Image # 18500657	11/14/99 – 12/11/99	Affiliate Transaction Testing for the April 2000 UCOS-RFP Bernard L. Uffelman ($400/hr) Katherine S. Hale ($250/hr) Kent Francios ($250/hr) Margaret Denny ($250/hr)	**FEES: $30,200.00** **EXPENSES: $1,573.68** **DISALLOWANCE: $3.00** **TOTAL: $31,770.68** **NOTES: Disallowance associated with personal expense/hotel minibar consumption.**
	Image # 18500716	12/12/99 – 12/25/99	Affiliate Transaction Testing for the April	**FEES: $26,550.00** **EXPENSES: $3,371.39**

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CONSULTANTS

			2000 UCOS- RFP Hourly timebillers and rates for this and subsequent invoices are the same as stated above unless otherwise noted.	**DISALLOWANCE: $64.00** **TOTAL: $29,857.39** **NOTES: Disallowance associated with meals in excess of $25/person and/or including alcohol.**
	Image # 18500637	11/28/99 – 12/25/99	Review of EGSI's Compliance Plan, Internal Code of Conduct and Related Testimony for BSP RFP Additional timebillers: Robert Hahne ($400/hr) Mark R. Young ($350/hr) William B. Paynter ($250/hr)	**FEES: $60,425.00** **EXPENSES: $1,413.68** **DISALLOWANCE: $142.00** **TOTAL: $61,696.68** **NOTES: Disallowance associated with meals in excess of $25/person and/or including alcohol.**
	2710-S21	12/26/99 – 1/8/00	Affiliate Transaction Testing for the April 2000 UCOS-RFP for EGSI	**FEES: $19,150.00** **EXPENSES:$1,484.95** **DISALLOWANCE:$63.53** **TOTAL:$20,571.42** **NOTES: Disallowance associated with meals in excess of $25/person and/or including alcohol.**
	2711-S27	12/26/00 – 1/8/00	Review of EGSI's Compliance Plan, Internal Code of Conduct and related	**FEES: $25,900.00** **EXPENSES:$1,908.49** **DISALLOWANCE:$21.21** **TOTAL: $27,787.28**

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			testimony included in EGSI BSP RFP	**Disallowance associated with meals in excess of $25/person and/or including alcohol.**
	2712-S45	1/23/00-2/19/00		**FEES:$62,500 EXPENSES:$5,399.24 DISALLOWANCE: $313.32 TOTAL:$67,585.92 NOTES: Disallowance associated with meals in excess of $25/person and/or including alcohol and personal items (e.g., laundry/dry cleaning).**
	Image # 18428426	1/23/00 – 2/5/00	Affiliate Transaction Testing for April 2000 UCOS - RFP	**FEES: $45,450.00 EXPENSES: $4,781.31 DISALLOWANCE: $224.00 TOTAL: $50,007.31 NOTES: Disallowances associated with meals in excess fo $25/person and for mismatch between detailed time records and invoice = ½ hour of Mr. Francois' time @ $250/hr.**
	Image # 18428425	1/23/00 – 2/5/00	Review of EGSI's Compliance Plan, and Internal Code of Conduct	**FEES: $35,750.00 EXPENSES: $$1,768.62 DISALLOWANCE: $157.00 TOTAL: $37,361.62 NOTES: Disallowance associated with meals in excess of $25/person.**
	Image # 18466866	2/6/00 – 2/19/00	Affiliate Transaction testing for April 2000 UCOS-RFP	**FEES: $60,350.00 EXPENSES: $4,243.81 DISALLOWANCE: $383.00 TOTAL: $64,210.81**

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				NOTES: Disallowance associated with meals in excess of $25/person and for mismatch between detailed time records and invoice = ½ hour of Mr. Francois' time @ $250/hr.
	Image # 18509975	2/20/00 – 3/4/00	Affiliate Transaction Testing for April 2000 UCOS-RFP	**FEES: $50,900.00** **EXPENSES: $4,764.28** **DISALLOWANCE: $36.00** **TOTAL: $55,628.28** **NOTES: Disallowance associated with meals in excess of $25/peron.**
	Image # 18509996	2/20/00 – 3/4/00	EGSI's Compliance Plan and Internal Code of Conduct, including preparation of Draft Testimony and Exhibits	**FEES: $46,600.00** **EXPENSES: $1,558.92** **DISALLOWANCE: $126.00** **TOTAL: $48,032.92** **NOTES: Disallowance associated with meals in excess of $25/person.**
	Image # 1853-2812	3/5/00 – 3/18/00	EGSI's Compliance Plan and Internal Code of Conduct, including preparation of Draft Testimony and Exhibits	**FEES: $48,190.00** **EXPENSES: $1,490.48** **DISALLOWANCE: $54.00** **TOTAL: $49,626.48** **NOTES: Disallowance associated with meals in excess of $25/person.**
	Image # 18532802	3/5/00 – 3/18/00	Affiliate Transaction Testing for April 2000 UCOS – RFP	**FEES: $88,320.00** **EXPENSES: $5,301.41** **DISALLOWANCE: $9,180.00** **TOTAL: $84,441.41** **NOTES: Disallowance associated with hours in excess**

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				of 12.0 hours/day without sufficient information to determine reasonableness and necessity; ½ of travel –related expenses due to insufficient documentation.
	Image # 18546729	3/19/00 – 4/1/00	Affiliate Transaction Testing for April 2000 UCOS-RFP	**FEES: $ 12,650.00** **EXPENSES: $817.83** **TOTAL: $13,467.83**
	Image # 18546752	3/5/00 – 3/18/00	April 2000 UCOS filing, including preparation of draft testimony and exhibits	**FEES: $8,500.00** **EXPENSES: $909.37** **TOTAL: $9,409.37**
	2713-S8	3/19/00 – 5/13/00	Affiliate testing for UCOS Expenses only.	**EXPENSES: $1,312.35**
	2714-S5	3/19/00-4/29/00	UCOS Expenses Only	**EXPENSES:$493.92**
	2715 –S35	9/24/00 – 12/30/00	Prep for Hearing on UCOS	**FEES: $20,400.00** **EXPENSES:$930.53** **DISALLOWANCE:$270.00** **TOTAL: $21,060.53** **NOTES: Disallowances associated with meals in excess of $25/person and for mismatch between detailed time records and invoice = 1 hour of Mr. Francois' time @ $250/hr.**
	2716 – S29	12/31/00-1/27/01	Prep for Hearing on UCOS	**FEES: $27,500.00** **EXPENSES: $3,048.63** **DISALLOWANCE: $305.16** **TOTAL: $30,243.47**

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				NOTES: Disallowances associated with meals in excess of $25/person, luxury items (Starbucks) and for mismatch between detailed time records and invoice = 1 hour of Mr. Francois' time @ $250/hr.
	2717 –S44	9/24/00-2/10/01	UCOS, including preparation of Robert Hahne's rebuttal testimony, RFI responses, witness prep for R. Hahne, and R. Hahne and M. Young meeting in NO w/ attorneys	**FEES: $88,150.00** **EXPENSES: $4,510.66** **DISALLOWANCE: :$1,243.00** **TOTAL: $91,417.66** **NOTES: Disallowance associated with ½ of trip first class airfare (1/2 of total fare =$672) and for undocumented "agency fees" (total $219).**
	2718-S31	2/28/01 – 3/10/01	Prep for UCOS Hearing	**FEES: $27,250.00** **EXPENSES: $2,593.00** **DISALLOWANCE: $185.00** **TOTAL: $29,658.00** **NOTES: Disallowance associated with meals in excess of $25/person, luxury items (Starbucks), and for mismatch between detailed time records and invoice = 0.5 hour of Mr. Francois' time @ $250/hr.**
	2719-S30	2/11/01 – 3/10/01	Prep for UCOS Hearing	**FEES: $18,300.00** **EXPENSES: $2,414.68** **TOTAL: $20,714.68**
	2720-S5	3/11//01 – 3/24/01	Prep for UCOS Hearing	**FEES: $1,250.00** **EXPENSES: $83.47**

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				TOTAL: $1,333.47
	2721-S23	3/25/01- 4/21/01	Prep and Attend UCOS Hearing	**FEES: $13,000.00** **EXPENSES: $2,658.47** **DISALLOWANCE:$44.00** **TOTAL: $15,614.47** **NOTES: Disallowance associated with meals in excess of $25/person.**
	4099A-N2 and 4107A-N1 thru N58	12/26/99 – 1/22/00	Affiliate Transaction Testing for the April 2000 UCOS-RFP for EGSI	**FEES: $55,800** **EXPENSES: $7,433.25** **DISALLOWANCE: $395.06** **TOTAL: $62,838.19** **NOTES: Disallowances associated with undocumented meal expenditures and/or meals in excess of $25/per person**
	4099A-N1 and 4107-N1 thru N-7	1/9/00 – 1/22/00	Work related to the EGSI Compliance Plan and Internal Code of Conduct – Docket 22356	**FEES: $15,050.00** **EXPENSES: $6.00** **TOTAL: $15,056.00** **DISALLOWANCE:** **NOTES:**
TOTAL DELOITTE				**$ 941,198.14**
Dennis Thomas & Associates Dennis Thomas provided non-testifying consulting services for EGSI during the BSP and Code of Conduct proceedings.	2725-2727	Nov 1-30,99	Dennis Thomas ($250/hr)	**FEES: $11,450.00** **EXPENSES: $576.86** **TOTAL: $12,026.86**
	2723-2724	Dec 16 – 30, 99	BSP and Code of	**FEES: $10,100.00**

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			Conduct $250/hr	**EXPENSES: $896.40** **TOTAL: $10,796.30** **NOTES:** One time entry in excess of 12.0 hours/day – 12/20/99 – 13.5 hours, included travel to NO and meetings concerning testimony. No disallowance recommended.
	2728 NOTE: 4101 is a duplicate of 2728	Jan 2-7, 2000	BSP $250/hr	**FEES: $9,250.00** **EXPENSES: -0-** **TOTAL: $9,250.00**
	4102-4103	Jan 27 – Feb24, 00		**FEES: $4,562.50** **EXPENSES: $15.19** **DISALLOWANCE: $4,577.69** **TOTAL: $-0-** **NOTES: Disallowance of these costs which are associated with witness training, for which EGSI does not seek recovery in this or any other docket.**
	4104-4107	March 3 – April 23, 2000		**FEES: 25,537.50** **EXPENSES: $2,492.23** **TOTAL: $28,029.73** **NOTES:** Expenses include travel which is itemized and appears reasonable and necessary
	2729	1/25/01-1/29/01	Work on S. Neinast Request – Mr. Thomas assisted EGSI's counsel by reviewing intervenor testimony and	**FEES: $3,025** **EXPENSES: -0-** **TOTAL: $3,025**

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			assisting with the preparation of EGSI's rebuttal testimony. $250/hr.	
	2729-N1	Sept & Oct 04	**Legislative**	**FEES: $12,000.00** **EXPENSES: -0-** **DISALLOWANCE: $12,000.00** **TOTAL: -0-** **NOTES: Disallowance for legislative retainer.**
	2729-N3	Nov 04	**Legislative**	**FEES: $6,000.00** **EXPENSES: -0-** **DISALLOWANCE: $6,000.00** **TOTAL: -0-** **NOTES: Disallowance for legislative retainer.**
	2729-N2	Dec 04	**Legislative**	**FEES: $6,000.00** **EXPENSES: -0-** **DISALLOWANCE: $6,000.00** **TOTAL:-0-** **NOTES: Disallowance for legislative retainer.**
TOTAL D. THOMAS				$63,127.89
ECONAT, Inc. Bruce Louiselle with ECONAT provided expert advice on the effect of unbundling and ROA on the Entergy System Agreement Mr. Louiselle also appeared as a witness for EGSI in Docket	2731-2746-N2 and 2746S-N3 through 2746S-N27	June 99 – June 00 12/99 -4/01 and July and Aug 04	B. Louiselle ($400/hr.)	27 Invoices **FEES: $178,241.14** **EXPENSES: $8,741.00** **TOTAL: $186,982.14**

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22356 on the following matters: (1) non-fuel O&M benchmark study; (2) EGSI's ratemaking treatment of 30% of the River Band nuclear plant; and (3) EGSI's proposed quality assurance plan. Mr. Louiselle also appeared as a witness on behalf of EGSI in Docket 30123 on (1) non-fuel O&M benchmark study; and (2) EGSI's proposed incremental purchased capacity rider.				
FINANCO, Inc. Sam Hadaway and Brent Heidebrecht were non-testifying consultants assisting EGSI prior to its filing of Docket 22356. In addition, Mr. Hadaway was a ROE, capital structure, ROR witness for EGSI in the generic UCOS docket 22344.	2849-2855 2855S-N1 through 2855S-N4	Oct 99 – Mar 00 Sept – Dec 00	S. Hadaway ($250/hr) B. Heidebrecht ($165/hr)	10 Invoices: **FEES: $44,030** **EXPENSES: $715.89** **TOTAL: $44,745.89**
Gerald W. Tucker, CPA Mr. Tucker provides non-testifying expert services related to EGSI's affiliated costs, including assistance with development of schedules and gathering of information	2856-2896 (includes multiple supplemental pages), 2896S-N1 through 2896S-N9, and 4358-4359	6/28/99-8/31/01 5/1/04-10/29/04	|Gerald Tucker UCOS ($195/hr) UCOS ($210/hr - 01) 04 RateCase $195/hr	29 invoices **FEES:$576,931.62** **EXPENSES: $47,578.28** **DISALLOWANCES: $397.01** **TOTAL: $624,112.89**

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associated with benchmarking and outsourcing studies.				**NOTES: Disallowances on expenses associated with personal items (laundry/dry cleaning) and restaurant tabs in excess of $25/person and/or containing alcohol.** **There is one invoice listed on the spreadsheet – for $604.50, which is not included in the invoices and is therefore not included herein.**
Hagler Bailly Cambridge, Mass **SEE, STEVE HENDERSON**				
JRA Associates John Ake was a non-testifying consulting expert on deregulation and unbundling.	4112A-N1 thru N13	Jan 00 –Dec 00		**FEES: $125,000.00** **EXPENSES: $3,680.49** **DISALLOWANCES:$10,000** **TOTAL:$118,680.49** **NOTES: 13 Invoices. There are duplicate invoices dated 4/7/00, of $10,000, bates pages 4112A-N3 and N4, which are included on the spreadsheet. The disallowance takes out the duplicate payment.**
	4334-4344	April, May, July, August, September, October, November,		**FEES:$49,800.00** **EXPENSES:$1,560.28** **DISALLOWANCE: $5,900.00** **TOTAL:$45,460.28** **NOTE: 10 Invoices. In keeping**

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		December 1999		**with EGSI's decision to exclude invoices for work performed prior to June 1, 1999, two invoices before that date are disallowed. Also, there are invoices listed on the spreadsheet that are no included in the materials reviewed and hence are not included in the total listed above.**
TOTAL JRA ASSOCIATES				**$164,140.77**
KFG, Inc. Financial and Economic Consulting McLean, Va. Kenneth F. Gallagher appeared as an EGSI witness in Docket Nos. 22356 and 30123. In both proceedings he sponsored the lead-lag study and the escalation rate for nuclear decommissioning expense.	3600-3614-N3, including 3604-N1 thru N3	April 00-Apr 01 June 04-Oct 04	UCOS ($175/hr) Rate Case ($225/hr)	**FEES: $183,270 (UCOS) $85,500 (04 Rate Case) EXPENSES: $23,298 (UCOS) $2,545 (04 Rate) DISALLOWANCES: $11,649 (UCOS) $1,272.50 (04 Rate Case) TOTAL: $281,691.50 NOTES: Disallow ½ of all expenses, which are all for "Travel" due to insufficient detail. Also, Bates pages 3604-N2 and N3 are duplicates; the total amount paid is included only once here. This total excludes $1,225.00 for time spent on Fuel Reconciliation matter (bates 3604), which is not TTC.**

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Management Applications Consulting, Inc. ("MAC") Gary Goble provided services to EGSI concerning unbundling costs into Generation, Transmission, Distribution, and customer service buckets.	3621-3625 3624-S1 & S2 3625-S1 & S2 3625S-N1 and N2	Nov –Dec 99 May 00 – Feb 01	Affiliate Cost Analysis – Texas Gary Goble $145/hr.	**FEES: $62,200.00** **EXPENSES: $15,871.91** **DISALLOWANCES: $1,121.58** **TOTAL: $76,950.33** **NOTES: Disallowances for personal items (e.g., movies), and meals in excess of $25/person or undocumented.**
Maximus Kenneth Dugas assisted EGSI by producing RFP and affiliate charge supporting schedules in Docket 30123.	3636-3638	May 24, 2004 – August 20,2004	2004 Texas Rate Case K. Dugas ($250/hr inclusive of travel costs)	**FEES: $120,625** **NOTES:** 3 invoices
Dr. Roger A. Morin Dr. Morin appeared as an expert witness for EGSI in the UCOS proceeding and provided direct and rebuttal testimony concerning ROR and capital structure. Dr. Morin also was an expert witness in Docket 30123 and prepared and filed rate of return and capital structure testimony in that proceeding.	3783	May 00- Nov 00	UCOS Dr. Morin Set Fee Contracts for Direct and Rebuttal; plus expenses	**FEES: $49,500** **EXPENSES: $2,147** **TOTAL: $51,647** **NOTES:** **Details on Fees: $22,500 – 2nd of two installments; $12,000 – Sept 00 capital structure testimony, discovery, RFIS; $15,000 Oct 00 rebuttal capital structure testimony, 6 witnesses**

CONSULTANTS

	4150	2000	Rate of Return/Capital Structure Expert Witness, UCOS Case	**FEE: $22,500** **EXPENSES: $2,078** **TOTAL: $24,578** **NOTES: Fee is "first of two installments $22,500".**
	3783S-N1	2004	ROR and Capital Structure Expert Witness - 30123	**FEE: $25,000**
TOTAL DR. MORIN				**$101,225**
Naman, Howell, Smith & Lee Austin, TX	4113-4117	Feb 00	Allen King served as EGSI's rate case expense witness in Docket 22356. Mr. King's hourly rate was $190, and his associate, Dennis Donley's hourly rate was $135.	**Fees: $5,782.50** **Expenses: $15.20** **Total: $5,797.70**
	4119	Mar 00		**Fees: $16,782.50** **Expenses: $97.00** **Disallowance: $16,880.30** **Total: -0-** **NOTES: Disallowance of this entire invoice because only have summary of invoice; if detailed billing is found will supplement testimony.**
	4118	Apr 00		**Fees: $997.50** **Disallowance: $997.50** **Total: -0-**

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				NOTES: Disallowance of this entire invoice because only have summary of invoice; if detailed billing is found will supplement testimony.
	3657 to 3657-S1	May 2000		**Fees: $380.00**
	3658 to 3658S1	June 2000		**Fees: $142.50** **Expenses: $3.85** **Total: $146.35** **NOTE: This invoice showed a previous balance of $380; EGSI had paid that according to bates 3657, but paid it again according to bates 3658. I've excluded the previously paid amount from this list.**
	1565-1568	July 00		**FEES: $855**
	3659 to 3659-S1	Aug 00		**FEES: $2,327.50**
	3660 to 3660-S2	Sept 00		**FEES: $5,937.50**
	3661-3661S1	Oct 00		**FEES: $2,755.00**
	3663 to 3662S2	Nov 00		**FEES:$14,630.00**
	3663-3663S3	Dec 00		**FEES: $10,687.50**
	3664-3664S3	Jan 01		**FEES: $11,105.00** **EXPENSES: $106.80** **TOTAL: $11,211.80**
	3665-3665S2	Feb 01		**FEES: $5,130.00**
	3666-3666S1	Mar 01		**FEES: $95.00**
TOTAL NAMAN HOWELL				**$59,953.35**
National Economic Research Association (n/e/r/a)	3667-3670-S1	9/26/00 – 12/25/00	Docket No. 22344 Jeff Marholm	**FEES: $82,088.75** **EXPENSES: $3,178.12**

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White Plains, NY Jeff D. Markholm filed rebuttal testimony in Docket 22344 regarding the appropriate capital structure for an unbundled T&D utility. His testimony was sponsored by all of the Texas IOUs (except El Paso Electric). During Docket 22344, the eight IOUs co-sponsored various direct and rebuttal witnesses on a variety of topics. Instead of dividing each invoice from each witness among the eight IOUs, the IOUs matched a witness to a single IOU for billing purposes and that IOU was responsible to pay that witness's fees and expenses. Markham was EGSI's responsibility.			($450/hr)	**TOTAL: $85,266.87** **NOTES:**
PMO Link Doug Kibler assisted with discovery in D-30123	3852-N2 & N3	10/4/04 – 10/31/04	Doug Kibler ($160/hr)	**FEES: $2,240** **NOTES:** 2 invoices
PA Consulting Group **SEE, STEVE HENDERSON Exhibit JKT-8**	3763-3774			
Putnam Hayes & Bartlett	4260			

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SEE, STEVE HENDERSON Exhibit JKT-8				
Price Waterhouse Coopers	3775-3776-S1	April 2000	UCOS filing	**FEES: $3,710.00**
Shelton Cunningham Mr. Cunningham is a former Entergy Utility executive familiar with the Entergy System Agreement (FERC Tariff). He provided services related to Entergy's efforts to modify the tariff to move towards ROA.	1746S-N1 thru N3	Oct 00	Modification to System Agreement (FERC Tariff)	**Fees: $1,309.14** **Notes: This invoice for $3,783.64 is split between other jurisdictions. The amount sought to be recovered is the amount allocated to Texas by EGSI.**
STEVE HENDERSON			**Separate matrix Exhibit JKT-8**	**TOTAL: $504,824.27**
Structure Group Vikki Gates Cuddy provided advice on protocol development and assistance with D-25089.	3839 – 3859-S-5	June 2002 – June 2003	D-25089 Vikki Gates Cuddy ($245)	**FEES: $212,660** **EXPENSES: $818.50** **DISALLOWANCE: $490.00** **TOTAL: $212,988.50** **NOTES: Disallowance due to 2 hour discrepancy between January 2003 invoice (bates 3853 – 101 hours) and detailed time entries (bates 3859-S4 – 99 hours) @ $245 = $490 disallowance.**
TOTAL STRUCTURE GROUP				**$212,988.50**

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UMS Group Jack Shearman was an expert witness for EGSI in the UCOS case and presented testimony concerning benchmarking.	Image # 18428671	11/4/99 – 12/5/99	Consulting Services Associated with A&G Allocation Research John (Jack) Shearman ($500/hr)	**FEES: $28,000.00** **EXPENSES: $1,329.81** **TOTAL: $29,329.81**
	Image # 18507867	2/1//00 Invoice Date	Consulting Services Associated with Texas Rate Case Testimony	**FEES: $85,000.00** **EXPENSES: $50,000.00** **DISALLOWANCE: $100,000.00** **TOTAL: $35,000.00** **NOTES: Disallowance of $50,000 for "Advance Billing of Fees" and $50,000 for "Advances Expected to be Required by Providers" due to insufficient documentation. If back up documentation is located, I may supplement my testimony.**
	Image # 18507868	1/27/00 – 2/8/00	Consulting Services Associated with Texas Rate Case Testimony	**FEES: $21,000.00** **EXPENSES: $1,156.02** **TOTAL: $22,156.02**
	Image # 18585955	Thru 3/31/00	Benchmarking analysis, testimony development and extension for the Texas COS filing	**FEES: $225,000.00** **EXPENSES: $49,535.54** **DISALLOWANCE: $263,778.20** **TOTAL: $10,757.34** **NOTES: Disallowance associated with insufficient documentation to support either $225,0000 in fees or $35,000 for payment to benchmarking**

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				service provider. In addition, ½ of travel disallowed due to insufficient documentation. **It is apparent from the documents provided that back up documentation was requested by EGSI. However, that documentation could not be located for JKT's review in early August 2005.**
	3876	9/1/00 – 10/31/00	Rate Case Support	**FEES: $ 43,500.00** **EXPENSES: $ 2,888.60** **DISALLOWANCE: $12,000** **TOTAL: $ 34,388.60** **NOTES: $12,000 is listed on bates 3876 for Jack Shearman's attendance at Witness Training. Recommended for disallowance in keeping with adjustments for other vendors to exclude witness training.**
	3877 – 3877 S9	1/8/01 – 1/28/01	Preparation of Performance Benchmarking Rebuttal Testimony	**FEES: $67,974.29** **EXPENSES: $156.00** **TOTAL: $68,130.29**
	3878	9/1/00 – 10/31/00	Expenses Only	**EXPENSES: $1,787.55**
TOTAL UMS GROUP				**$201,549.61**