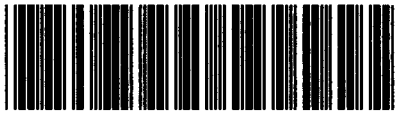

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SOAH DOCKET NO. 473-08-0334
PUC DOCKET NO. 34800

APPLICATION OF ENTERGY GULF STATES, INC. FOR AUTHORITY TO CHANGE RATES AND TO RECONCILE FUEL COSTS	§ § § §	BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS

REBUTTAL TESTIMONY

OF

COREY A. PETTETT

ON BEHALF OF

ENTERGY GULF STATES, INC.

MAY 2, 2008

REDACTED

1968

ENTERGY GULF STATES, INC.
REBUTTAL TESTIMONY OF COREY A. PETTETT
DOCKET NO. 34800

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EXHIBITS

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Corey A. Pettett. My business address is 425 West Capitol Avenue, Little Rock, Arkansas 72201.

Q. ARE YOU THE COREY PETTETT WHO FILED DIRECT TESTIMONY IN THIS CASE ON SEPTEMBER 26, 2007?

A. Yes. This case was filed by Entergy Gulf States, Inc. ("EGSI"), based on an EGSI test year. On December 31, 2007, Entergy Texas, Inc. ("ETI") succeeded EGSI as the utility responsible for retail electric service in EGSI's Texas service area. For continuity and ease of reference, and because my testimony continues to refer to test year costs, I will continue to use references to EGSI or to "the Company."

II. PURPOSE OF REBUTTAL TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR REBUTTAL TESTIMONY?

A. I provide rebuttal testimony on behalf of EGSI regarding the following issues raised by the Intervenors and Staff in their testimony filed in this case:

- Production Plant Allocation Methodology
- Adjustments to Customer Usage
- Functionalized Rate Design
- Municipal Franchise Fees

- Lighting Rate Design
- Additional Facilities Charge
- Riders RS-SC and LILU
- Supplemental Short Term Service
- Standby and Maintenance Service
- Economic As Available Power Service
- Interruptible Service
- Life of Contract Demand Ratchets
- Fuel Recovery

Q. DO YOU SPONSOR ANY EXHIBITS OR SCHEDULES IN THIS FILING?

A. I sponsor the Exhibits listed in my Table of Contents.

III. PRODUCTION PLANT ALLOCATION METHODOLOGY

Q. WHAT ALLOCATION METHODOLOGY DOES THE COMPANY PROPOSE FOR PRODUCTION PLANT ALLOCATION?

A. The Company is proposing the Average and Excess 4 Coincident Peak ("A&E 4CP") methodology for production plant cost allocation.

Q. OPC WITNESS CLARENCE JOHNSON OPPOSES THE A&E 4CP IN HIS DIRECT TESTIMONY (PAGES 14-30) AND IN HIS CROSS REBUTTAL TESTIMONY (PAGES 3-7). DO YOU AGREE WITH HIS PROPOSED RECOMMENDATION?

A. As stated in my direct testimony, the A&E 4CP allocation is appropriate because it is a method that reasonably reflects the mix of the Company's customers and their respective electrical load characteristics and the relative costs incurred to serve such loads. This allocation method also recognizes the Company as a summer peaking utility. The A&E 4CP allocation method for production plant costs was specifically approved by the Commission in Docket No. 16705 for use by the Company. Mr. Johnson identifies no change in load characteristics that would support a change from this Commission-approved method.

IV. ADJUSTMENTS TO CUSTOMER USAGE

Q. TIEC WITNESS POLLOCK CLAIMS THE COMPANY'S TREATMENT OF INTERRUPTIBLE SERVICE ("IS") AND SUPPLEMENTAL SHORT TERM SERVICE ("SSTS") USAGE DURING THE TEST YEAR RESULTED IN AN ARTIFICIALLY LOW SALES ESTIMATE TO DEVELOP REVENUES (PAGE 24 DIRECT TESTIMONY, COST ALLOCATION & RATE DESIGN). PLEASE PROVIDE A BACKGROUND ON THIS ISSUE.

A. As presented in its rate filing, the Company proposes to discontinue the SSTS and IS rate, each of which provided a significant discount (SSTS) or credit (IS), during the test year, to the rate otherwise charged to a limited number of significantly high-use customers. These rates were associated with a significant amount of kWh usage during the test year. Under the Company's filing, the LIPS rate will be the only rate available for the

A. No. Mr. Johnson contends it is inappropriate to use the A&E 4CP for allocation of production plant costs because it does not reasonably balance demand and energy consideration, it favors large industrial customers, and it is detrimental to residential customers. He discusses several other possible allocation methods such as the Average 12 Coincident Peaks ("12CP"), the Average and Excess 6 Coincident Peak ("A&E 6CP"), and the Average and Peak 4 Coincident Peak ("A&P 4CP"). He says all of these allocation methods for production plant costs have merit when compared to the A&E 4CP method. He finally recommends the A&P 4CP for allocation of production plant costs as his preferred method (page 26, direct).

Q. DO OTHER TESTIMONIES IN THIS RATE PROCEEDING SUPPORT THE COMPANY'S USE OF THE A&E 4CP FOR PRODUCTION PLANT COST ALLOCATION?

A. Yes. State of Texas witness Pevoto (page 4, cross rebuttal), TIEC witness Pollock (page 12, cross rebuttal) and Walmart witness Al-Jabir (page 15, direct) all support the use of the A&E 4CP to allocate plant productions costs.

Q. WHY IS THE COMPANY PROPOSING THE A&E 4CP ALLOCATION METHODOLOGY FOR PRODUCTION PLANT COSTS?

previous SSTS and IS usage. Consequently, the Company was required to determine how much of the test year usage taken under these relatively low rates will be served under the higher Large Industrial Power Service ("LIPS") rate. In other words the Company was required to determine whether an adjustment to test year SSTS and IS usage would be appropriate.

As explained below, the Company has made a downward adjustment to test year usage based on customer-specific information and consistent with past practice and precedent. The downward adjustment, which reflects that not all SSTS and IS usage will continue to take service under the LIPS rate, results in lower LIPS revenue than if the Company had determined that all of the SSTS and IS usage will continue to take service under the higher LIPS rate.

Q. WHAT IS MR. POLLOCK'S TESTIMONY ON THIS ISSUE?

A. Mr. Pollock claims that the Company's adjustment is artificially low. Instead, his recommendation essentially assumes that the removal of the relatively low SSTS and IS rates would have no affect on the customer's usage—and that such customers will take exactly the same amount of electricity under the higher LIPS rate.

Q. DO YOU AGREE WITH MR. POLLOCK'S RECOMMENDATION?

A. No. The Company has made a reasonable and reliable adjustment. Mr. Pollock's recommendation, on the other hand, is unreasonable and ignores significant changes between the test year and period for which the new rates will be in effect.

Q. PLEASE EXPLAIN.

A. In preparation of filing a rate case, the Company routinely performs adjustments to test year kWh sales to reflect sales levels expected during the rate year. The Company does not begin with a target revenue level in mind to develop rate year sales. These adjustments are based on the Company's knowledge of usage and other characteristics of the affected customers, the kind of information a utility is expected to know about its customers and the kind of information routinely relied on for developing test year sales.

Q. HOW DID THE COMPANY DETERMINE THE ADJUSTMENTS TO THE SSTS AND IS USAGE?

A. Determination of the affected customers' expected usage is and has always been based on customer-specific information, which information is best derived from the knowledge of the Company personnel responsible for managing these particular industrial customer account relationships. Through repeated and routine contact with these large customers, and through work on the numerous service issues that arise in dealing with

such customers, the Company's account managers gain a body of knowledge concerning these customers. As discussed by Company witness H. Vernon Pierce—Director, Customer Accounts, such customer-specific information includes information regarding:

- plant expansions;
- plant closures;
- load and business enterprise;
- information of customer processes and the relationship of such processes to electric usage;
- alternatives for supply, including alternatives to move operations and processes to other geographical locations;
- representations from the customer regarding price sensitivity; and
- other significant expected changes in customer's usage.

This body of knowledge is a proper source of information for determining the appropriate rates at which these customers will take service going forward, and the level of that service.

Q. YOU MENTIONED THAT MR. POLLOCK'S RECOMMENDATION IGNORES SIGNIFICANT CHANGES BETWEEN THE TEST YEAR AND THE PERIOD FOR WHICH RATES WILL BE IN EFFECT. PLEASE EXPLAIN.

A. Mr. Pollock's recommendation ignores these two important factors: (1) the SSTS and IS rates are significantly less than the LIPS rate, and (2) for certain customers, this change in rates is likely to affect usage. Contrary to Mr. Pollock's assumption—and given likely alternatives available to certain customers—the Company has no basis for assuming that the affected customers will continue to take the entirety of their SSTS and IS loads under a more expensive rate. It is undisputed that there is no data showing that SSTS and IS load would move entirely to LIPS had those two rates not been available. Some adjustment is necessary. Although Mr. Pollock purports to be speaking on behalf of an association of these customers and has ready access to them, he is careful not to warrant that they will in fact be moving 100% of their load to LIPS. But neither would it be appropriate, in my opinion, for the Company to remove entirely the SSTS and IS loads, based on its understanding of these customers' plans and service needs provided to me. Accordingly, and appropriately, the Company rests its adjustment on reasonable, available information to arrive at an appropriate adjustment. (The Company produced the customer-specific results underlying its adjustment in response to TIEC 1-54.)

Q. HAS THE COMPANY MADE THESE TYPES OF ADJUSTMENTS TO SIGNIFICANTLY LARGE USE CUSTOMERS' USAGE CHARACTERISTICS IN PAST RATE FILINGS?

A. The practice of the Company making these types of adjustments to significantly large use customers' usage characteristics on an individual customer basis was approved by the Commission in Docket No. 16705.

Q. MR. POLLOCK ALSO CLAIMS THAT THE COMPANY'S ADJUSTMENT IS IN REALITY A "PRICE ELASTICITY" ADJUSTMENT TO SALES (PAGE 9 DIRECT TESTIMONY, REVENUE REQUIREMENT). DO YOU AGREE WITH MR. POLLOCK'S ASSERTION?

A. No. A price elasticity adjustment involves a complex econometric model with numerous assumptions and inputs. The Company did not make a systematic price elasticity adjustment to sales for any rate class. As explained above, no price elasticity factors were applied, nor needed, to any sales to derive an adjusted sales level for a response to price, rather, the Company made necessary and reasonable adjustments to individual customer consumption.

Q. HAS THE COMPANY MADE OTHER ADJUSTMENTS TO USAGE IN THIS CASE?

A. Yes. For rate classes such as the residential rate class, where individual customer sales adjustments are not practical, the Company annualized the number of customers, and sales were adjusted based on weather normalized average energy per customer. This year-end customer adjustment is described in my direct testimony.

Q. WERE THE ALLOCATION FACTORS THAT WERE DEVELOPED CONSISTENT WITH THE CHANGES TO CUSTOMER CONSUMPTION AS DISCUSSED ABOVE?

A. Yes. As described in my direct testimony, revenues and allocation factors were developed using the same known and measurable adjustments.

Q. PLEASE COMMENT ON MR. POLLOCK'S ARGUMENTS REGARDING PRICE ELASTICITY ADJUSTMENT IN VIEW OF TIEC'S REQUEST TO CONTINUE SUPPLEMENTAL SHORT TERM SERVICE?

A. Mr. Pollock's testimony reflects a glaring inconsistency between his "elasticity" adjustment and his plea for gradualism in terminating the SSTS schedule. On one hand Mr. Pollock argues that potential increased consumption under other rate schedules that will result from the discontinued IS and SSTS schedules is not known and measurable and, therefore, test year sales levels for the LIPS should be increased such that all IS and SSTS sales are reflected in the LIPS rate class. He apparently bases his argument on an unstated premise that customers currently taking service under the SSTS and IS rate schedules, which provide significant and attractive non-cost-based rates and which with respect to SSTS provide a discount funded by the Company's shareholders, will be totally unaffected by the change in rates. Consequently, these customers will move the entirety of their SSTS and IS loads to the firm, and more costly, LIPS rate. Mr. Pollock's

recommendation contains no discussion of the alternatives to such customers, including self-generation, plant closure, and reduction in process, which factors the Company's account managers did consider and which were relied on for the Company's adjustments.

In short, Mr. Pollock's testimony seems to be: "price does not matter; these customers will take the same level of service at a higher rate." On the other hand, he then argues that the Company should be compelled to provide SSTS (presumably while still subsidized by EGSI's shareholders) for another three years (page 47, direct testimony, cost allocation and rate design) to avoid "rate shock [that] would violate any notion of gradualism" (page 48).

Mr. Pollock's argument that no adjustment should be made to sales for customers switching from SSTS or IS to LIPS and his argument that eliminating SSTS would cause "rate shock" are contradictory. He cannot have it both ways. Customers cannot be "shocked" by a rate increase that does not matter.

For these reasons, Mr. Pollock's recommendations for adjustments to LIPS sales should be rejected.

V. FUNCTIONALIZED RATE DESIGN

Q. WHAT IS THE POSITION OF PUC STAFF WITNESS MANNING AND TIEC WITNESS POLLOCK REGARDING RATE FUNCTIONALIZATION?

A. Mr. Manning recommends (direct testimony, page 17) that the Company be required to recalculate its rates based on the proper functionalization of its costs after all adjustments approved by the Commission are made. Mr. Pollock (direct testimony, cost allocation and rate design, page 40) states that demand and non-fuel energy charges should closely reflect the corresponding demand and non-fuel energy related costs as derived in the cost-of-service study.

Q. DOES THE COMPANY AGREE THAT THE FUNCTIONALIZATION OF RATES IS A REASONABLE METHOD OF RATE DESIGN?

A. No. The method the Company employs takes the ratio of the base rate revenue increase or decrease of each rate class to the present base rate revenue collected under the current rates from that rate class in the test year and calculates its proposed rates by multiplying its current rates by this ratio, thus retaining the rate structure of the current rates.

The purpose of this methodology is to minimize customer rate impacts. In addition, by applying the equal percentage concept, the Company can avoid potential rate instability through revenue erosion caused by customers migrating to more advantageous rate classes.

Q. DID MESSRS. POLLOCK OR MANNING QUANTIFY THE OUTCOME OF THE FUNCTIONALIZED RATES?

A. Mr. Pollock did for LIPS (Exhibit JP-RD12) but no estimates were made for other rates. Mr. Manning said the impact of the functionalized rates would not be significant for most customers (page 15).

Q. DOES THE COMPANY AGREE WITH MR. MANNING THAT THE OUTCOME OF THE FUNCTIONALIZED RATES WOULD NOT BE SIGNIFICANT FOR MOST CUSTOMERS?

A. No. Exhibits CAP-R-1 and CAP-R-2 demonstrate the impact of a possible functionalized rate design utilizing the billing determinants (see Exhibit CAP-R-1) and the revenue requirement (see Exhibit CAP-R-2) proposed by the Company in the rate filing for the various rate classes (excluding the Lighting rate class). In general, customer charges and demand charges are shown to increase substantially and non-fuel energy charges decrease. Of significant note is the Residential customer charge increasing by 178%, under functionalized rates, while the overall base rate increase for the Residential rate class is 20%.

Exhibit CAP-R-3 utilizes a crossover plot for the LIPS base rate. A crossover plot compares various rates by load factor and kW to see which rate schedule produces the lowest charge for the customer. This plot compares two LIPS rates: (1) current rates multiplied by an equal percentage, in this case minus 6% (approximately the Company's proposed change in revenue requirement for LIPS); and (2) rates developed from the functionalized cost-of-service as shown on Exhibit

CAP-R-1, page 8. The plot shows that LIPS customers with load factors below 50% receive a lower charge when an equal percentage is applied to their current rates while higher load factor/ high use customers receive an advantage when the functionalized rates are applied.

Another result of the functionalization of rates is that the Large General Service ("LGS") rate class is effectively destroyed. The reason behind the demise of the LGS rate is because the resulting functionalized rates result in little difference for the energy charges between the General Service ("GS") and the LGS rates. The proposed GS energy charge is $0.00266, compared to the proposed LGS energy charge of $0.00263 (Exhibit CAP-R-1, page 4 line 15 and page 6 line 9 respectively). However the resulting demand charge for GS is $9.84 and the LGS demand charge is $11.50 (Exhibit CAP-R-1, page 4 line 4 and page 6 line 2 respectively). The functionalized rate design strongly motivates LGS customers to move to the GS rate. Exhibit CAP-R-4 demonstrates how customers will be impacted by showing under what usage characteristics customers are better off on the GS and LGS rates. Using the Company's proposed rate design for the GS and LGS rates (page 1) compared to the same information but using the functionalized rate design for the GS and LGS rates (page 2) shows most customers will move from the LGS rate to the GS rate. Again there will be significant customer impacts. Major customer migration from one rate to another, as shown in this example, also has the potential to cause revenue instability for the Company.

In conclusion, the Company continues to recommend that the equal percentage concept be applied to current rates to minimize customer rate impact and contention. In past rate filings for the Company, the Commission has approved an equal percent adjustment to all rate components.

VI. MUNICIPAL FRANCHISE FEES

Q. WITH RESPECT TO RECOVERY OF MUNICIPAL FRANCHISE FEES, DOES THE COMPANY AGREE TO A CHANGE FROM ITS FILED CASE?

A. Yes, the Company agrees to accept the recommendation of Staff witness Jonathan M. Griffin (direct, pages. 6-11) ~~and Cities witness Mr. Pous (direct, page 107)~~ with respect to current base rate recovery in addition to riders authorized pursuant to PURA § 39.456.

Q. PLEASE EXPLAIN.

A. Currently the Company recovers in base rates all payments made pursuant to agreements entered into prior to the implementation of PURA § 39.456. In addition, as explained by Mr. Griffin, the Company recovers, pursuant to Section 39.456, amounts in riders separately designed for each of the three cities of Beaumont, Conroe and Port Arthur. In the Company's filed case (see direct testimony of Joseph F. Domino, page. 27) the Company recommended discontinuing any base recovery of

franchise fees in favor of the recovery of franchise fees through a separately designed Municipal Franchise Fee Rider (MFFRs) that charges a separate franchise fee for each city. The MFFR for each city would recover the entire amount of the payment required by that city.

Messrs. Griffin's ~~and Pous~~ recommendations leaves in place the current base rate recovery plus the Section 39.456 riders for those cities that have negotiated a franchise payment increase.

Q. HOW DOES MR. GRIFFIN'S ~~AND MR. POUS~~ RECOMMENDATION CONTRAST TO THE RECOMMENDATION OF MESSRS. JOHNSON (OPC) AND MS. PEVETO (STATE) ON THIS ISSUE?

A. All of the Intervenor witnesses—Johnson and Peveto recommend that all of the Company's municipal franchise fees be collected in base rates. These Intervenors would discontinue the riders specifically authorized and negotiated under PURA § 39.456. Messrs. Griffin ~~and Pous~~ recommend the continuation of these separately-designed riders pursuant to Section 39.456.

Q. PLEASE SUMMARIZE PURA § 39.456 AND THE IMPORTANCE AND SIGNIFICANCE OF LEAVING IN PLACE THE RIDER RECOVERY.

A. Section 39.456 generally authorizes the renegotiation of existing franchise agreements and the recovery of the incremental increased payments, resulting from such negotiations, through a rider applicable to customers

within the boundaries of the city negotiating the increase. This mechanism provides cities the flexibility to negotiate for increased payments, which can be a significant percentage of overall payments in certain cities, while accomplishing two important objectives: (1) the utility is kept whole for any negotiated increases; and (2) the increase negotiated is recovered only from the city responsible for the increase.

Leaving in place the Section 39.456 riders maintains the cost responsibility associated with the increased payments. While the Company continues to support the policy interests underlying the MFFR (as discussed by Mr. Domino), the Company agrees to the recommendations of Messrs. Griffin ~~and Pous~~, including the allocation for the base rate portion (Griffin direct pages 10-11, ~~Pous direct page 104, reference to FOF 251, Dkt No. 28840~~). Company witness Mr. Donald Peters discusses the treatment of the franchise fees, including allocation, in the cost of service study.

VII. OTHER RATE DESIGN ISSUES

A. Lighting

Q. WHAT IS THE WOODLAND'S WITNESS FOX'S RECOMMENDATION OF THE COMPANY'S PROPOSED LIGHTING RATE DESIGN?

A. Ms. Fox recommends that the Commission deny the Company's requested Lighting rates because they allegedly do not follow the rules and practices of the Commission for using historical test year costs

adjusted for known and measurable changes to develop rates. However, it appears she agrees with the Company's proposed alternative to allocate the change in revenue requirement to the Lighting rate class as an equal percentage (Fox direct testimony, page 10).

Q. WHY DOES MS. FOX BELIEVE THE COMPANY'S PROPOSED LIGHTING RATE DESIGN DOES NOT FOLLOW THE COMMISSION'S RULES AND PRACTICES?

A. She states that the Company's use of the 20-Year Life Cycle Cost methodology is a levelized, forward looking cost method, based on benchmarked amounts that are escalated by an index, and thus does not meet the Commission's standard for known and measurable changes to a historical test year for purposes of developing rates (direct testimony, pages 6-7).

Q. DO YOU AGREE WITH MS. FOX'S ASSERTION THAT THE COMPANY DID NOT FOLLOW THE COMMISSION'S RULES AND PRACTICES WITH RESPECT TO THE PROPOSED LIGHTING RATES?

A. No. The Company developed rates for the Lighting rate class that produce revenues that equal the revenue requirement from the cost of service study. The 20-Year Life Cycle cost methodology was only one step used by the Company in developing Lighting rates and was

specifically used to determine the price for each light based on the relationship of the 20-year life cycle installed cost.

Q. PLEASE EXPLAIN THE COMPANY'S USE OF THE 20-YEAR LIFE CYCLE COST?

A. The costs incurred by the Company to install, maintain, and service each lighting fixture change over time. This change may be an increase or a decrease. These changes, in turn, affect the relationship of the Lighting rates. For example, if costs related to fixture A are 20% higher than costs related to fixture B, the relationship of the Lighting rates would also reflect that the fixture A would be priced 20% higher than fixture B, on an embedded cost of service basis, rather than on installed cost basis. The 20-Year Life Cycle Cost methodology was only used to establish rates that are in proportion to each light's 20-year life cycle cost. As previously stated in my direct testimony, the proposed Lighting rates were designed to recover the Lighting rate class revenue requirement from the class cost of service study. I do not understand why this is contrary to the Commission's rules and practices.

Q. DOES MS. FOX HAVE ANY OTHER CONCERNS WITH THE COMPANY'S PROPOSED LIGHTING RATE DESIGN?

A. Yes. She has issues with how the Company derived the test year number of lights and poles. She suggests that the Company should have used

the actual number of lights in service at the end of the test year instead of calculating the number of lamps and poles derived from the test year kWh (direct testimony, page 7).

Q. HOW DO YOU RESPOND TO THIS ISSUE PRESENTED BY FOX?

A. Records with the number of lights were not readily available from the billing system. Using the test year kWh to determine the number of lamps and poles is a standard approach employed by the Company in past rate filings and has not been previously questioned. I do not agree that that standard approach should be changed. It provides a reasonable proxy because the lighting kWh is determined by multiplying the kWh per light times the number of lights.

Q. DID OTHER WITNESSES PROPOSE ADJUSTMENTS TO THE LIGHTING RATE CLASS?

A. In direct testimony, Ms. Pevoto and Messrs. Pollock and Johnson address issues related to the Company's proposed increase in the Lighting rate class. Ms. Pevoto believes the proposed increase for the Lighting Class is excessive and creates rate shock for the lighting customers (direct, page 11). She goes on to recommend capping the increase to the smaller of: (1) the Lighting rate class percentage increase from the PUCT approved cost of service allocation; or (2) the allowed system percentage rate increase, and she further proposes that the rate change for each lighting

fixture increase by the same percentage (direct, page 12-14). Messrs. Pollock and Johnson recommend the Lighting class base rate increase be limited to 1.75 and 1.5 times the system average increase, respectively (Pollock direct, cost allocation and rate design, page 37 and Johnson direct, page 44).

Q. HOW DOES CAPPING THE LIGHTING CLASS RATE INCREASE AFFECT THE OTHER RATE CLASSES?

A. In the Company's filed case, proposed rates for all classes were based on the revenue requirement resulting from the class cost of service. Capping the Lighting rate class increase at any level below the results of the class cost of service would require a portion of the Lighting rate class revenue requirement to be subsidized by some other rate class(es).

Q. DOES THE COMPANY PROPOSE TO DEVIATE FROM A CLASS COST OF SERVICE AS PROPOSED IN THE FILING?

A. No. To do so would result in inter-class subsidies; the Company does not support that result.

B. Additional Facilities Charge

Q. TIEC WITNESS POLLOCK PROPOSES TO REVISE THE ADDITIONAL FACILITIES RATE (DIRECT TESTIMONY, COST ALLOCATION AND

RATE DESIGN, PAGE 43-45). DOES THE COMPANY PROPOSE TO UPDATE THE ADDITIONAL FACILITIES CHARGE RATE?

A. No. The Company does not propose to update the Additional Facilities Charge ("AFC") rate. The AFC rate is discretionary and was not revised in Docket No. 16705 or Docket No. 20150.

Q. IF THE AFC RATE IS REVISED AS MR. POLLOCK RECOMMENDS, WHAT IS THE EFFECT ON ALL OTHER RATES?

A. Mr. Pollock's suggestion would be detrimental to the customers who do not have AFC rates because the AFC revenue is treated as an offset to the revenue requirement to the rate classes. If the AFC rate is revised and decreased as proposed by Mr. Pollock, then all other rates will increase, everything else remaining equal.

Q. IF THE COMPANY IS ORDERED TO REVISE THE AFC RATE, WOULD YOU USE THE RESULTS AND CALCULATIONS PROVIDED BY MR. POLLOCK'S EXHIBIT JP-RD13?

A. No. The calculations provided in Exhibit JP-RD13 by Mr. Pollock contain errors. For example, the totals on line 4 are not the sum of lines 1 through 3. Mr. Pollock's method is also inconsistent with the method last used by the Company to calculate the AFC rate.

C. LILU and RS-SC

Q. STAFF WITNESS GRIFFIN RECOMMENDS SCHEDULES LILU AND RS-SC BE CONTINUED. DO YOU AGREE?

A. No. The Company proposes to discontinue those schedules as discussed in the testimony of Company witness Henry Gernhauser.

Q. IF THE COMMISSION DETERMINES SCHEDULES LILU AND RS-SC, SHOULD BE CONTINUED HOW DOES THE COMPANY PROPOSE TO FUND THOSE SCHEDULES?

A. The Schedule LILU is a rider to Schedules RS and RS-TOD for low income/low usage. Schedule RS-SC is an experimental rider to Schedule RS for low income senior citizens. By meeting specific criteria, those customers qualify for waiver of their residential customer charges. If the Commission determines that these riders should continue, then the Company proposes to fund the waived amount by allocating the total waived amount to each rate class by base rate revenue. The allocated portion would then be subtracted from each class' present base rate revenue. This adjusted base rate revenue would then be used in the cost-of-service study to determine the sufficiency/deficiency for each rate class. Thus, when proposed rates are calculated for each rate class, they will be sufficient to capture the residential customer charge waived by riders RS-SC and LILU.

D. Supplemental Short Term Service

Q. DO YOU HAVE ANY COMMENTS REGARDING MR. POLLOCK'S TESTIMONY ON SUPPLEMENTAL SHORT TERM SERVICE (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGES 47-49)?

A. Yes. Mr. Pollock indicates that $5.90 per MWh provides a substantial contribution to fixed costs (page 48). However, he provides no evidence to support this assumption, and no evidence has been provided from any source that would demonstrate the SSTS rate, at his proposed level is reasonable.

In the October 14, 1998 Second Order on Rehearing in Docket No. 16705, the Commission found that "The SSTS rate is not a lower quality of service" and "There is no evidence indicating that SSTS is excluded from resource planning." (Findings of Fact 250 and 251, respectively.) Therefore, as pointed out by Mr. Pollock, the Commission found that Schedule SSTS was a discounted rate (see Finding of Fact 253) and concluded that the costs of serving the discount customers "may not be borne by EGS' other customers." (Conclusion of Law 55.) Due to impending retail open access in the late 1990s and rate freezes imposed on EGSI since that time to the present case, the Company's shareholders have continued to bear the SSTS discount for what will be almost the 10-year anniversary of the Second Order on Rehearing in Docket No. 16705.

Q. HOW DOES MR. POLLOCK'S RECOMMENDATION REGARDING SCHEDULE SSTS DIFFER FROM THE COMPANY'S POSITION?

A. Mr. Pollock indicates that a three-year phase out should be implemented due to rate shock and a violation of any notion of gradualism, although he provides no information as to how the SSTS customers he represents would be affected by the rate change. The degree of impact would depend on the particular circumstances, facilities and costs of the SSTS customers, of which Mr. Pollock apparently has no knowledge. He further explains how this would work by billing Schedule SSTS load under the firm standard rate schedule to be reduced by a credit that would reflect the difference between Schedule SSTS and the standard rate. This credit would be reduced essentially by one third each of the next three years.

The Company is unwilling to continue to subsidize a discount that, except for the rate freezes, would have been terminated many years ago. The SSTS customers have benefited from that continuing discount to the detriment of the Company, and there is no reason why the Company should continue to offer that discounted rate and absorb its costs. As to "gradualism" concerns, as noted, the SSTS customers have been on notice for almost a decade that the rate is a discounted rate, and that the Company would terminate it as soon as it had the opportunity to do so. Given this situation, gradualism concerns that would result in a three-year phase out of the SSTS rate are neither warranted nor appropriate. The Company cannot accept this revenue imputation since it is nothing more

than an unvarnished subsidy provided by shareholders to SSTS customers.

E. Standby Maintenance Service

Q. DO YOU HAVE ANY COMMENTS REGARDING MR. POLLOCK'S PROPOSED CHANGES TO STANDBY MAINTENANCE SERVICE (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGES 69-74)?

A. Yes, but before proceeding I would like to generally explain standby service. Standby service can generally be defined as both the readiness to serve and the actual delivery of power and energy delivered when required due to either a customer's own generator experiencing a forced outage or a planned maintenance period. Many utilities offer a combination of pricing and terms for demand and energy service as well as a form of reservation charge dealing with the readiness to serve. The actual rate design may differ, but standby tariffs usually contain provisions for back-up (forced outage) or maintenance (planned outage). Although I do not have historical knowledge of the development of Standby Maintenance Service Schedule (Schedule "SMS") or its predecessors, it does provide, to a degree, for these features.

Q. PLEASE CONTINUE.

A. Mr. Pollock proposes two major changes to the existing Schedule SMS. The first change deals with the demand charges for back-up and maintenance power. Mr. Pollock states that his change comports with the Commission rules. The second change is his claim the fuel charge associated with Schedule SMS is unduly discriminatory.

Q. DO YOU AGREE WITH MR. POLLOCK?

A. No. Simply stated, Mr. Pollock utilizes load data for the period of December 2003 through November 2007 to develop a coincidence factor that he then utilizes to develop a lower back-up and maintenance demand charge. This fails to recognize the "readiness to serve" aspect of standby service. His simplified approach overlooks the requirement that the Company be ready to serve the largest generation unit plus the forced outage rates for all other existing customer owned generators. Mr. Pollock fails to recognize that standby load does not lend itself to the typical rate design practices that he supports when developing a charge that reflects the readiness to serve. In short, the cost of providing SMS service is not driven only by the degree to which they contribute to peak demand but also the Company's obligation to serve when needed. This is the major reason why Schedule SMS is not included in the development of allocation factors as mentioned in my direct testimony.

Q. MR. POLLOCK STATES THAT STANDBY RATES SHOULD BE COST-BASED, SHOULD RECOGNIZE SYSTEM WIDE COSTING PRINCIPLES AND SHOULD NOT BE DISCRIMINATORY. DO YOU AGREE?

A. In principle yes, but in my opinion Mr. Pollock's incomplete approach to developing the rate does not meet these criteria. Again, I am not familiar with how the current Schedule SMS was developed and originally approved but I do know that when a customer takes back-up or maintenance service, costing is generally designed to mimic what the customer would have paid on standard rates absent the use of its own generator. Generally, this is in a form of a daily demand charge for either back-up or maintenance. I do agree that Schedule SMS does not reflect these elements per se, but Mr. Pollock's claim that this Schedule is discriminatory based on his over-simplified and incomplete analysis, and after being approved in its current form by the Commission for many years, is unsupported and should be rejected.

Again, one must separate the difference between the readiness to serve from the actual delivery. Setting a reservation charge at the full firm service demand charge would be incorrect. However, the ability to deliver the power is a distinct aspect of standby service, with a distinct cost, and it should follow what the customer would pay on a pro rata basis a share of the comparable standard rate it would pay absent self-generation.

Q. WHAT IS MR. POLLOCK'S SECOND SUGGESTED CHANGE AND HOW DO YOU RESPOND?

A. Mr. Pollock states that the fuel charge is unduly discriminatory. He takes exception to the fact that the current fuel charge is based on avoided cost. Again, I want to emphasize that it is important to view Schedule SMS as a package deal. It is not reasonable or appropriate to make changes without viewing the Schedule as a whole. Taking the Schedule as a whole and based upon prior Commission approval, the fuel charge is not discriminatory; it is appropriate as proposed by the Company and should not be revised.

Q. PLEASE SUMMARIZE YOUR RECOMMENDATION REGARDING SCHEDULE SMS.

A. No changes to Schedule SMS should be made to the Company's schedule as filed. If a redesign of Schedule SMS is necessary, much effort will be required in order to develop a potential replacement for the existing schedule. Mr. Pollock's recommended changes are over simplified and do not support changes and considerations that would be necessary for a revised Schedule SMS.

F. Economic As Available Power Service

Q. TIEC WITNESS POLLOCK PROPOSES THAT SCHEDULE ECONOMIC AS AVAILABLE POWER SERVICE SHOULD NOT BE CLOSED TO

NEW SELF GENERATORS (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGES 45-46). DO YOU AGREE WITH THIS RECOMMENDATION?

A. No. The current Economic As Available Power Service Schedule (Schedule "EAPS") is already set up in a manner that takes the EAPS Schedule out of the economic evaluation of whether to self-generate, as it is only available by it terms to generators that were permanently existing on site and in operating condition as of March 8, 1993. The proposed Schedule EAPS would follow the approach of the existing tariff by restricting availability of the service to generators that were permanently existing on site and in operating condition as of the effective date of the proposed schedule. This provision would remove Schedule EAPS from the decision-making process for customers considering the construction of new generation.

Q. MR. POLLOCK STATES THAT "EGSI IS UNDER NO OBLIGATION TO PROVIDE EAPS SERVICE WHEN IT DOES NOT MAKE ECONOMIC SENSE TO DO SO." (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGE 46) HOW DO YOU RESPOND TO THIS STATEMENT?

A. I agree with Mr. Pollock. In fact, this statement is the basis for all of the proposed changes to Schedule EAPS. The proposed customer bidding process and pricing provides the opportunity for the Company to evaluate

each offer in light of the costs required to provide the requested service. If the customer's bid does not cover the cost and required margin, the offer will be declined and no service will be provided. The requested provision for termination of the rate, with stated notice, also reflects that the Company is under no obligation to provide EAPS service due to its "economy service" nature. Should economic conditions dictate, the Company's proposal would allow the termination of the Schedule.

Q. AT LINE 19 OF PAGE 46 OF HIS REBUTTAL TESTIMONY REGARDING SCHEDULE EAPS, MR. POLLOCK STATES THAT "SELF GENERATORS LOCATED IN EGSI'S CERTIFICATED AREA CURRENTLY HAVE NO CHOICE BUT TO PURCHASE ENERGY FROM EGSI." HOW DO YOU RESPOND TO THIS STATEMENT?

A. I disagree with Mr. Pollock's statement. The subject customers are and have been operating self-generation facilities to provide their electrical requirements. If they have purchased energy from EGSI pursuant to the Schedule EAPS, it has only been because of the economic opportunity to purchase energy at a price lower than the cost of operating their own generation. A change in the economics of Schedule EAPS does not take away the customers' ability to operate their generators as they did prior to availability of EAPS.

Q. MR. POLLOCK STATES THAT THE COMPANY IS REQUESTING A MONTHLY ADMINISTRATIVE CHARGE OF $500 SCHEDULE EAPS (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, Page 46). IS THIS STATEMENT CORRECT?

A. No. The Company has requested a monthly administrative charge of $150, not $500 as Mr. Pollock stated.

G. Interruptible Service

Q. MR. POLLOCK (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGES 25-32) AND STAFF WITNESS GRIFFIN (PAGES 32-34) RECOMMEND THAT INTERRUPTIBLE SERVICE BE OFFERED INSTEAD OF OR IN ADDITION TO SCHEDULE MVER. IF AN INTERRUPTIBLE SERVICE IS OFFERED DO YOU HAVE COMMENTS REGARDING HOW THE REVENUES AND ALLOCATION FACTORS SHOULD BE TREATED IN THE DEVELOPMENT OF RATES?

A. Yes. I agree with both witnesses that Schedules HLFS and LPS should be discontinued and IS would be served by the LIPS rate. I also agree that allocation factors would be developed with the interruptible load included and all interruptible credits would be allocated to the firm load in each rate class.

H. Life of Contract Demand Ratchets - LIPS

Q. TIEC WITNESS MR. POLLOCK (DIRECT TESTIMONY, COST ALLOCATION AND RATE DESIGN, PAGES 40-41) RECOMMENDS THE LIFE CONTRACT RATCHET ON THE DEMAND CHARGE FOR LIPS RATE SCHEDULE SHOULD BE DISCONTINUED. DO YOU HAVE COMMENTS REGARDING THIS RECOMMENDATION?

A. Yes. If the life of contract demand ratchet is discontinued then any revenues associated with the life of contract demand ratchet will increase other components of the LIPS rate.

VIII. FUEL RECOVERY

Q. DO YOU HAVE ANY REBUTTAL TO KROGER WITNESS HIGGINS' POSITION REGARDING FUEL-RELATED REFUNDS?

A. Yes. Mr. Higgins recommends that, in the event the Commission grants a rate increase or authorizes new rate riders, the Commission should also order a refund of the Company's over-recovered fuel balance as of December 31, 2007. I disagree with that proposal because the Company has already refunded over-recovered fuel costs to its Texas customers. His recommendation, therefore, is inappropriate. In Docket No. 34953, the Company reached a settlement with parties to refund $71 million of fuel costs over-collected through November 2007. The Commission approved that settlement and those refunds were made over a two-month period beginning February 2008. The vast majority of the over-recovered

fuel balance to which Mr. Higgins refers has already been refunded to Texas customers.

IX. CONCLUSION

Q. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

A. Yes, at this time.

ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

RESIDENTIAL SERVICE

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Customer Charge:						
1	RS	3,821,993 Bills	$4.09	$ 15,631,951	$11.35	$ 43,379,621	177.51%
2	Year-End Customer Adj. (Regular)	43,483 Bills	$4.09	$ 177,845	$11.35	$ 493,532	177.51%
3	Senior Citizen	53,135 Bills	$4.09	$ 217,322	$11.35	$ 603,082	177.51%
4	Senior Year-End Cust. Adj.	(2,795) Bills	$4.09	$ (11,432)	$11.35	$ (31,723)	177.51%
5	Low Income	150,452 Bills	$4.09	$ 615,349	$11.35	$ 1,707,630	177.51%
6	Low Income Year-End Cust. Adj.	(8,420) Bills	$4.09	$ (34,438)	$11.35	$ (95,567)	177.51%
7	RS-TOD	196 Bills	$4.09	$ 802	$11.35	$ 2,225	177.51%
8	RS-TOD Year-End Cust Adj.	(4) Bills	$4.09	$ (16)	$11.35	$ (45)	177.51%
9	Total	4,058,040 Bills		$ 16,597,383		$ 46,058,755	
	Energy Charge:						
	Summer & Winter <= 1,000 kWh						
10	RS, Senior & Low Income	4,546,427 mWh	$0.04364	$ 198,406,074	$0.04702	$ 213,772,998	7.75%
11	Year-End Cust. Adj.	37,892 mWh	$0.04364	$ 1,653,607	$0.04702	$ 1,781,682	7.75%
12	Weather Adjustment	(65,241) mWh	$0.04364	$ (2,847,117)	$0.04702	$ (3,067,632)	7.75%
13	Total	4,519,078 mWh		$ 197,212,564		$ 212,487,048	
	Winter > 1,000 kWh						
14	RS, Senior & Low Income	782,163 mWh	$0.02883	$ 22,549,759	$0.03107	$ 24,301,804	7.77%
15	Year-End Cust. Adj.	5,021 mWh	$0.02883	$ 144,755	$0.03107	$ 156,002	7.77%
16	Weather Adjustment	(13,563) mWh	$0.02883	$ (391,021)	$0.03107	$ (421,402)	7.77%
17	Total	773,621 mWh		$ 22,303,493		$ 24,036,404	
	Time-Of-Day						
18	On-peak (May-Oct)	25 mWh	$0.10176	$ 2,544	$0.10964	$ 2,741	7.74%
19	Year-End Cust. Adj.	(1) mWh	$0.10176	$ (102)	$0.10964	$ (110)	7.74%
20	Weather Adjustment	0 mWh	$0.10176	$ -	$0.10964	$ -	7.74%
21	On-peak (Nov-Apr)	27 mWh	$0.06689	$ 1,806	$0.07207	$ 1,946	7.74%
22	Year-End Cust. Adj.	0 mWh	$0.06689	$ -	$0.07207	$ -	7.74%
23	Weather Adjustment	(1) mWh	$0.06689	$ (67)	$0.07207	$ (72)	7.74%
24	Off-peak (All)	127 mWh	$0.01744	$ 2,215	$0.01880	$ 2,388	7.80%
25	Year-End Cust. Adj.	(3) mWh	$0.01744	$ (52)	$0.01880	$ (56)	7.80%
26	Weather Adjustment	(2) mWh	$0.01744	$ (35)	$0.01880	$ (38)	7.80%
27	Total	172		$ 6,309		$ 6,799	
28	Total Energy Charge	5,292,871 mWh		$ 219,522,366		$ 236,530,251	
29	Total RS Base Revenue	5,292,871 mWh		$ 236,119,749		$ 282,589,006	19.68%

Sponsored by Corey A. Pettett

ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

RESIDENTIAL SERVICE (CONTINUED)

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	IPCR / PPR:						
1	RS	5,328,769 mWh	$0.001623	$ 8,648,592	$0 002981	$ 15,885,060	
2	Year-End Cust. Adj.	42,909 mWh	$0.001623	$ 69,641	$0.002981	$ 127,912	
3	Weather Adjustment	(78,807) mWh	$0.001623	$ (127,904)	$0.002981	$ (234,924)	
4	Total	5,292,871 mWh		$ 8,590,329		$ 15,778,048	
	Fuel: (1)						
5	RS	5,328,769 mWh	$0.062201	$ 331,454,761	$0.062201	$ 331,454,761	
6	Year-End Cust. Adj.	42,909 mWh	$0.062201	$ 2,668,983	$0.062201	$ 2,668,983	
7	Weather Adjustment	(78,807) mWh	$0.062201	$ (4,901,874)	$0.062201	$ (4,901,874)	
8	Total	5,292,871 mWh		$ 329,221,870		$ 329,221,870	
9	Total Revenue			$ 573,931,948		$ 627,588,924	
10	Revenue Change					$ 53,656,976	
11	Percent Change						9.35%

(1) Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

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ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

SMALL GENERAL SERVICE

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Customer Charge:						
1	SGS	328,293 Bills	$7.96	$ 2,613,212	$16.54	$ 5,429,966	107.79%
2	Year-End Customer Adj.	1,743 Bills	$7.96	$ 13,874	$16.54	$ 28,829	107.79%
3	Total SGS	330,036 Bills		$ 2,627,086		$ 5,458,795	
4	UMS	16,727 Bills	$6.83	$ 114,245	$14.24	$ 238,192	108.49%
5	Year-End Customer Adj.	(607) Bills	$6.83	$ (4,146)	$14.24	$ (8,644)	108.49%
6	TSS Minimum Charge	2,527 Signal	$2.77	$ 7,000	$5.80	$ 14,657	109.39%
7	Year-End Customer Adj.	(23) Signal	$2.77	$ (64)	$5.80	$ (133)	109.39%
8	Total Customer Charge	348,660 Bills		$ 2,744,121		$ 5,702,867	
	Energy Charge:						
9	SGS	263,426 mWh	$0.05388	$ 14,193,393	$0.04401	$ 11,593,378	-18.32%
10	Year-End Customer Adj.	1,378 mWh	$0.05388	$ 74,247	$0.04401	$ 60,646	-18.32%
11	Weather Adjustment	(1,417) mWh	$0.05388	$ (76,348)	$0.04401	$ (62,362)	-18.32%
12	Total SGS	263,387 mWh		$ 14,191,292		$ 11,591,662	
13	UMS	8,232 mWh	$0.05388	$ 443,540	$0.04401	$ 362,290	-18.32%
14	Year-End Customer Adj.	(263) mWh	$0.05388	$ (14,170)	$0.04401	$ (11,575)	-18.32%
15	TSS mWh In Minimum	124 mWh					
16	Year-End Customer Adj.	(1) mWh					
17	TSS	6,561 mWh	$0.02698	$ 177,016	$0.02191	$ 143,752	-18.79%
18	Year-End Customer Adj.	(36) mWh	$0.02698	$ (971)	$0.02191	$ (789)	-18.79%
19	Total Energy	278,004 mWh		$ 14,796,707		$ 12,085,340	
20	Total SGS Base Revenue	278,004 mWh		$ 17,540,828		$ 17,788,207	1.41%
	IPCR / PPR:						
21	SGS	278,343 mWh	$0.001559	$ 433,937	$0.002838	$ 789,937	
22	Year-End Customer Adj.	1,078 mWh	$0.001559	$ 1,681	$0.002838	$ 3,059	
23	Weather Adjustment	(1,417) mWh	$0.001559	$ (2,209)	$0.002838	$ (4,021)	
24	Total	278,004 mWh		$ 433,409		$ 788,975	
	Fuel: (1)						
25	SGS	278,343 mWh	$0.062239	$ 17,323,790	$0.062239	$ 17,323,790	
26	Year-End Customer Adj.	1,078 mWh	$0.062239	$ 67,094	$0.062239	$ 67,094	
27	Weather Adjustment	(1,417) mWh	$0.062239	$ (88,193)	$0.062239	$ (88,193)	
28	Total	278,004 mWh		$ 17,302,691		$ 17,302,691	
29	Total Revenue			$ 35,276,928		$ 35,879,873	
30	Revenue Change					$ 602,945	
31	Percent Change						1.71%

(1) Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

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ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

GENERAL SERVICE

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Customer Charge:						
1	GS	211,787 Bills	$33.52	$ 7,099,100	$34.01	$ 7,202,876	1.46%
2	Year-End Customer Adj.	2,533 Bills	$33.52	$ 84,906	$34.01	$ 86,147	1.46%
3	Total	214,320 Bills		$ 7,184,006		$ 7,289,023	
	Demand Charge:						
4	All kW	10,619,437 kW	$3 90	$ 41,415,804	$9.84	$ 104,495,260	152.31%
5	Year-End Customer Adj.	121,162 kW	$3.90	$ 472,532	$9.84	$ 1,192,234	152.31%
6	Total	10,740,599 kW		$ 41,888,336		$ 105,687,494	
	Voltage Adjustment:						
7	Secondary	9,934,749 kW	$0.00	$ -	$0.00	$ -	
8	Year End Adj. - Secondary	119,325 kW	$0.00	$ -	$0.00	$ -	
9	Primary	576,966 kW	($0.48)	$ (276,944)	($1 19)	$ (686,590)	147.92%
10	Year End Adj. - Primary	(1,278) kW	($0.48)	$ 613	($1.19)	$ 1,521	147.92%
11	Transmission	107,722 kW	($0.95)	$ (102,336)	($2 39)	$ (257,456)	151.58%
12	Year End Adj. - Transmission	3,115 kW	($0.95)	(2,959)	($2.39)	$ (7,445)	151.58%
13	Total Voltage Adj.	10,740,599 kW		$ (381,626)		$ (949,970)	
14	Total Demand Charges			$ 41,506,710		$ 104,737,524	
	Energy Charge:						
15	GS	3,065,936 mWh	$0.01811	$ 55,524,101	$0.00266	$ 8,155,390	-85.31%
16	Year-End Customer Adj.	34,167 mWh	$0.01811	$ 618,764	$0.00266	$ 90,884	-85.31%
17	Weather Adjustment	(17,110) mWh	$0.01811	$ (309,862)	$0.00266	$ (45,513)	-85.31%
18	Total Energy	3,082,993 mWh		$ 55,833,003		$ 8,200,761	
19	Rider EEDS Credit			$ -		NA	
20	GS Non-TOD Base Revenue			$ 104,523,719		$ 120,227,308	

NA - Not Applicable

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ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

GENERAL SERVICE (CONTINUED)

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	GS - Time-Of-Day						
	Customer Charge:						
1	Bills - (May-Oct)	24 Bills	$33.52	$ 804	$34.01	$ 816	1.46%
2	Bills - (Nov-Apr)	24 Bills	$33.52	$ 804	$34.01	$ 816	1.46%
3	Total	48 Bills		$ 1,608		$ 1,632	
	Demand Charge:						
4	kW (May-Oct)	7,282 kW	$5.81	$ 42,308	$14 66	$ 106,754	152.32%
5	kW (Nov-Apr)	4,418 kW	$3.00	$ 13,254	$7 57	$ 33,444	152.33%
6	Total	11,700 kW		$ 55,562		$ 140,198	
	Voltage Adjustment:						
7	Secondary	424 kW	$0.00	$ -	$0.00	$ -	
8	Primary	0 kW	($0.48)	$ -	($1.19)	$ -	147.92%
9	Transmission	11,276 kW	($0.95)	$ (10,712)	($2.39)	$ (26,950)	151.58%
10	Total Voltage Adj.	11,700 kW		$ (10,712)		$ (26,950)	
11	Total Demand Charges			$ 44,850		$ 113,248	
	Energy Charge:						
12	On-peak (May-Oct)	59 mWh	$0 04509	$ 2,660	$0.00662	$ 391	-85.32%
13	On-peak (Nov-Apr)	61 mWh	$0 01791	$ 1,093	$0.00263	$ 160	-85.32%
14	Off-peak (All)	1,336 mWh	$0 01551	$ 20,721	$0.00228	$ 3,046	-85.30%
15	Total Energy	1,456 mWh		$ 24,474		$ 3,597	
16	GS-TOD Base Revenue			$ 70,932		$ 118,477	
17	Total GS Base Revenue	3,084,449 mWh		$ 104,594,651		$ 120,345,785	15.06%
	IPCR / PPR:						
18	GS	3,065,936 mWh	$0.001271	$ 3,896,805	$0.002530	$ 7,756,818	
19	Year-End Customer Adj.	34,167 mWh	$0.001271	$ 43,426	$0.002530	$ 86,443	
20	Weather Adjustment	(17,110) mWh	$0.001271	$ (21,747)	$0.002530	$ (43,288)	
21	GS-TOD	1,456 mWh	$0.001271	$ 1,851	$0.002530	$ 3,684	
22	Total Fuel*	3,084,449 mWh		$ 3,920,335		$ 7,803,657	
	Fuel: (1)						
23	GS	3,065,936 mWh	$0.062100	$ 190,394,626	$0.062100	$ 190,394,626	
24	Year-End Customer Adj.	34,167 mWh	$0.062100	$ 2,121,771	$0.062100	$ 2,121,771	
25	Weather Adjustment	(17,110) mWh	$0.062100	$ (1,062,531)	$0.062100	$ (1,062,531)	
26	GS-TOD	1,456 mWh	$0.058115	$ 84,615	$0.058115	$ 84,615	
27	Total Fuel	3,084,449 mWh		$ 191,538,481		$ 191,538,481	
28	Total Revenue			$ 300,053,467		$ 319,687,923	
29	Revenue Change					$ 19,634,456	
30	Percent Change						6.54%

(1) Composite fuel factor (Source. WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

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ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
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LARGE GENERAL SERVICE

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Customer Charge:						
1	LGS	3,672 Bills	$365.08	$ 1,340,574	$102.56	$ 376,600	-71.91%
	Demand Charge:						
2	All kW	2,797,708 kW	$7.34	20,535,177	$11.50	32,173,642	56.68%
3	Total kW	2,797,708 kW		$ 20,535,177		$ 32,173,642	
	Voltage Adjustment:						
4	Secondary	1,949,099 kW	$0.00	$ -	$0.00	$ -	
5	Primary	753,563 kW	($0.48)	$ (361,710)	($0.75)	$ (565,172)	56.25%
6	Transmission	95,046 kW	($0.95)	(90,294)	($1.52)	(144,470)	60.00%
7	Total Voltage Adj.	2,797,708 kW		$ (452,004)		$ (709,642)	
8	Total Demand Charges			$ 20,083,173		$ 31,464,000	
	Energy Charge:						
9	LGS	1,320,883 mWh	$0.00735	$ 9,708,490	$0.00263	$ 3,473,922	-64.22%
10	Weather Adjustment	(5,668) mWh	$0.00735	$ (41,660)	$0.00263	$ (14,907)	-64.22%
11	Total	1,315,215 mWh		$ 9,666,830		$ 3,459,015	
12	Rider EEDS Credit			$ -		NA	
13	LGS Non-TOD Base Revenue			$ 31,090,577		$ 35,299,615	

NA - Not Applicable

Sponsored by Corey A. Pettett

ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

LARGE GENERAL SERVICE (CONTINUED)

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	LGS - Time-Of-Day						
	Customer Charge:						
1	Bills - (May-Oct)	6 Bills	$365.08	$ 2,190	$102.56	$ 615	-71.91%
2	Bills - (Nov-Apr)	6 Bills	$365 08	$ 2,190	$102.56	$ 615	-71.91%
3	Total	12 Bills		$ 4,380		$ 1,230	
	Demand Charge:						
4	kW (May-Oct)	9,965 kW	$9 12	$ 90,881	$14.28	$ 142,300	56.58%
5	kW (Nov-Apr)	10,009 kW	$4 73	$ 47,343	$7 41	$ 74,167	56.66%
6	Total kW	19,974 kW		$ 138,224		$ 216,467	
	Voltage Adjustment:						
7	Secondary	0 kW	$0.00	$ -	$0.00	$ -	
8	Primary	19,974 kW	($0.48)	$ (9,588)	($0.75)	$ (14,981)	56.25%
9	Transmission	0 kW	($0.95)	$ -	($1.52)	$ -	60.00%
10	Total Voltage Adj.	19,974 kW		$ (9,588)		$ (14,981)	
11	Total Demand Charges			$ 128,636		$ 201,486	
	Energy Charge:						
12	On-peak (May-Oct)	825 mWh	$0.01998	$ 16,484	$0 00717	$ 5,915	-64.11%
13	On-peak (Nov-Apr)	736 mWh	$0.00717	$ 5,277	$0.00257	$ 1,892	-64.16%
14	Off-peak (All)	5,271 mWh	$0 00605	$ 31,890	$0.00217	$ 11,438	-64.13%
15	Total	6,832 mWh		$ 53,651		$ 19,245	
16	LGS-TOD Base Revenue			$ 186,667		$ 221,961	
17	Total LGS Base Revenue	1,322,047 mWh		$ 31,277,244		$ 35,521,576	13.57%
	IPCR / PPR:						
18	LGS	1,320,883 mWh	$0 000972	$ 1,283,898	$0.001959	$ 2,587,610	
19	Weather Adjustment	(5,668) mWh	$0.000972	$ (5,509)	$0.001959	$ (11,104)	
20	LGS-TOD	6,832 mWh	$0.000972	$ 6,641	$0.001959	$ 13,384	
21	Total	1,322,047 mWh		$ 1,285,030		$ 2,589,890	
	Fuel: (1)						
22	LGS	1,320,883 mWh	$0.061610	$ 81,379,602	$0.061610	$ 81,379,602	
23	Weather Adjustment	(5,668) mWh	$0.061610	$ (349,205)	$0.061610	$ (349,205)	
24	LGS-TOD	6,832 mWh	$0 060453	$ 413,015	$0 060453	$ 413,015	
25	Total	1,322,047 mWh		$ 81,443,412		$ 81,443,412	
26	Total Revenue			$ 114,005,686		$ 119,554,878	
27	Revenue Change					$ 5,549,192	
28	Percent Change					4.87%	

(1) Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.

Sponsored by Corey A. Pettett

ENTERGY GULF STATES, INC.
PROOF OF REVENUE STATEMENT - FUNCTIONAL RATES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

LARGE INDUSTRIAL POWER SERVICE

Line No.	Description	Bills, kW or mWh	Present Rates Rate $	Present Rates Revenue $	Functional Rates Rate $	Functional Rates Revenue $	Percent Increase
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Customer Charge:						
1	Customers	840 Bills	$0.00	$ -	$5,718.99	$ 4,803,952	New Charge
	Demand Charge:						
2	kW (May-Oct)	4,561,592 kW	$6.85	$ 31,246,905	$7.20	$ 32,843,462	5.11%
3	kW (Nov-Apr)	4,320,441 kW	$6.35	$ 27,434,800	$6.67	$ 28,817,341	5.04%
4	Total kW	8,882,033 kW		$ 58,681,705		$ 61,660,803	
	Voltage Adjustment:						
5	Less Than 69 kV	554,352 kW	$1.15	$ 637,505	$1.21	$ 670,766	5.22%
6	69 kV	4,349,095 kW	$0.05	$ 217,455	$0.05	$ 217,455	0.00%
7	138 kV	3,452,986 kW	($0.24)	$ (828,717)	($0.24)	$ (828,717)	0.00%
8	230 kV	525,600 kW	($0.61)	$ (320,616)	($0.66)	$ (346,896)	8.20%
9	Total Voltage Adj.	8,882,033 kW		$ (294,373)		$ (287,392)	
10	Total Demand Charges			$ 58,387,332		$ 61,373,411	
	Energy Charge:						
	1st Block kWh						
11	(First 584 kWh Per kW)	4,409,785 mWh	$0.005291	$ 23,332,172	$0.00256	$ 11,289,050	-51.62%
12	Weather Adjustment	(1,301) mWh	$0.005291	$ (6,884)	$0.002560	$ (3,331)	-51.62%
	2nd Block kWh						
13	(Remaining kWh)	391,579 mWh	$0.003545	$ 1,388,148	$0.001740	$ 681,347	-50.92%
14	Weather Adjustment	(116) mWh	$0.003545	$ (411)	$0.001740	$ (202)	-50.92%
15	Schedule SSTS	0 mWh	$0.005900	$ -	NA	$ -	
16	Total Energy Charge	4,799,947 mWh		$ 24,713,025		$ 11,966,864	
17	Rider EEDS Credit			$ -		NA	
18	Schedule SSTS Imputed Revenue			$ -		NA	
19	Total LIPS Base Revenue	4,799,947 mWh		$ 83,100,357		$ 78,144,227	-5.96%
	IPCR / PPR:						
20	LIPS	8,882,033 kW	$0.4413	$ 3,919,641	$0.8032	$ 7,134,049	
22	Schedule SSTS	0 kW	$0.4413	$ -	NA	$ -	
23	Total Fuel	8,882,033 kW		$ 3,919,641		$ 7,134,049	
	Fuel: (1)						
24	LIPS	4,801,364 mWh	$0.057811	$ 277,571,654	$0.057811	$ 277,571,654	
25	Weather Adjustment	(1,417) mWh	$0.057811	$ (81,918)	$0.057811	$ (81,918)	
26	Schedule SSTS	0 mWh	$0.000000	$ -	NA	$ -	
27	Total Fuel	4,799,947 mWh		$ 277,489,736		$ 277,489,736	
28	Total Revenue			$ 364,509,734		$ 362,768,012	
29	Revenue Change					$ (1,741,722)	
30	Percent Change						-0.48%

(1) Composite fuel factor (Source: WP/Q-7/RD-1) applied for both present and proposed fuel revenue.
NA - Not Applicable

Sponsored by Corey A. Pettett

ENTERGY GULF STATES, INC.
DEVELOPMENT OF BASE RATE REVENUE INCREASE
FOR THE TWELVE MONTHS ENDING MARCH 31, 2007

LINE NO.	RATE CLASS / FUNCTIONAL REVENUE REQUIREMENT	PRESENT BASE RATE REVENUE	BASE RATE REVENUE INCREASE (1)	TARGET BASE REVENUE REQUIREMENTS	BASE RATE PERCENT INCREASE
	(a)	(b)	(c)	(d)	(e)
1	RESIDENTIAL SERVICE	$ 236,119,749	$ 46,477,168	$ 282,596,917	19.68%
2	DEMAND AND ENERGY			$ 236,552,329	
3	DISTRIBUTION/CUSTOMER SERVICE			$ 46,044,588	
4	SMALL GENERAL SERVICE	$ 17,540,828	$ 247,370	$ 17,788,198	1.41%
5	DEMAND AND ENERGY			$ 12,085,339	
6	DISTRIBUTION/CUSTOMER SERVICE			$ 5,702,859	
7	GENERAL SERVICE	$ 104,594,651	$ 15,750,655	$ 120,345,306	15.06%
8	DEMAND			$ 104,853,441	
9	ENERGY			$ 8,201,447	
10	DISTRIBUTION/CUSTOMER SERVICE			$ 7,290,419	
11	LARGE GENERAL SERVICE	$ 31,277,244	$ 4,244,229	$ 35,521,473	13.57%
12	DEMAND			$ 31,655,337	
13	ENERGY			$ 3,488,305	
14	DISTRIBUTION/CUSTOMER SERVICE			$ 377,832	
15	TOTAL LARGE INDUSTRIAL POWER SVC	$ 83,100,357	$ (4,957,507)	$ 78,142,850	-5.97%
16	DEMAND			$ 61,371,606	
17	ENERGY			$ 11,967,288	
18	DISTRIBUTION/CUSTOMER SERVICE			$ 4,803,955	

(1) Source: Revenue Requirements and Analyses

Sponsored by Corey A. Pellett

ENTERGY GULF STATES, INC. - TEXAS
ELECTRIC BILLS BASED ON PROPOSED RATES
COMPARISON LIPS EQUAL PERCENTAGE INCREASE TO LIPS COST-OF-SERVICE INCREASE
138 KV
LOAD FACTOR PERCENT

KW	0	10	20	30	40	50	60	70	80	90	100
2,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL
3,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL
5,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS
6,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS
7,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS
8,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS
10,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS
11,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
12,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
13,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
15,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
16,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
17,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
18,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
20,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
21,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
22,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
23,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
25,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
26,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
27,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
28,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
30,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
31,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
32,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
33,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
35,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
36,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
37,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
38,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
40,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
41,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
42,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
43,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
45,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
46,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
47,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
48,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
50,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
51,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
52,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
53,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
55,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
56,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
57,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
58,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
60,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
61,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
62,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
63,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
65,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
66,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
67,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
68,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
70,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
71,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
72,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
73,750	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
75,000	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
76,250	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS
77,500	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-EQL	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS	LIPS-COS

ENTERGY GULF STATES, INC. - TEXAS
ELECTRIC BILLS BASED ON PROPOSED RATES EXCLUDES TOD
COMPARISON OF GS EQUAL PERCENT INCREASE TO LGS EQUAL PERCENT INCREASE
SECONDARY
LOAD FACTOR PERCENT

KW		0	10	20	30	40	50	60	70	80	90	100
0		NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
10		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
15		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
20		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
30		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
40		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
50		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
60		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
70		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
80		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
90		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
100		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
150		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
200		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
250		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL
300		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
350		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
400		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
450		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
500		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
550		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
600		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
650		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
700		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
750		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
800		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
850		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
900		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
950		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1000		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1050		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1100		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1150		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1200		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1250		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1300		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1350		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1400		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1450		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1500		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1550		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1600		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1650		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1700		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1750		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1800		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1850		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1900		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
1950		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2000		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2050		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2100		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2150		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2200		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2250		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2300		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2350		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2400		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2450		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL
2500		GS-EQL	GS-EQL	GS-EQL	GS-EQL	GS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL	LGS-EQL

ENTERGY GULF STATES, INC. - TEXAS
ELECTRIC BILLS BASED ON PROPOSED RATES EXCLUDES TOD
COMPARISON OF GS COST-OF-SERVICE TO LGS COST-OF-SERVICE INCREASE
SECONDARY
LOAD FACTOR PERCENT

KW	0	10	20	30	40	50	60	70	80	90	100
0	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
5	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
10	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
15	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
20	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
30	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
40	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
50	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
60	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
70	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
80	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
90	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
100	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
150	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
200	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
250	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
300	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
350	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
400	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
450	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
500	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
550	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
600	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
650	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
700	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
750	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
800	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
850	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
900	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
950	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1000	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1050	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1100	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1150	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1200	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1250	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1300	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1350	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1400	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1450	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1500	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1550	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1600	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1650	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1700	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1750	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1800	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1850	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1900	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
1950	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2000	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2050	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2100	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2150	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2200	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2250	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2300	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2350	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2400	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2450	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS
2500	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS	GS COS