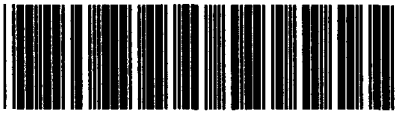

Control Number: 34800

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Addendum StartPage: 0

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

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

RESPONSE OF ENTERGY GULF STATES, INC.
TO CITIES' THIRTY-SIXTH REQUEST FOR INFORMATION

Now comes, Entergy Gulf States, Inc. ("Entergy Gulf States" or "the Company") and files its Response to Cities' Thirty-Sixth Set Request for Information. The responses to such requests are attached hereto and are numbered as in the request. An additional copy is available for inspection at the Company's office in Austin, Texas.

Entergy Gulf States believes the foregoing responses are correct and complete as of the time of the responses, but the Company will supplement, correct or complete the responses if it becomes aware that the responses are no longer true and complete, and the circumstances are such that failure to amend the answer is in substance misleading. The parties may treat these responses as if they were filed under oath.

Respectfully submitted,

L. Richard Westerburg, Jr.
L. Richard Westerburg, Jr.
Steve Neinast
Entergy Services, Inc.
919 Congress Avenue, Suite 701
Austin, Texas 78701
(512) 487-3957 telephone
(512) 487-3958 facsimile

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Attachments: CITIES 36: 2, 4, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 20, 27, 28 and 29

CERTIFICATE OF SERVICE

I certify that a copy of the foregoing Response of Entergy Gulf States, Inc. to Cities' Thirty-Sixth Request for Information has been sent by either hand delivery, facsimile, or U.S. Mail to all parties on the attached service list on this the 5th day of March, 2008.

L. Richard Westerburg, Jr.
L. Richard Westerburg, Jr.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Cindy Layne
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2416
	Ending Sequence No. TH2416

Question No.: Cities 36-2 Part No.: Addendum:

Question:

Referring to Company witness J. David Wright's testimony, page 3, lines 16-20, provide a copy of any documents disclosed to Deloitte & Touche regarding the Texas retail revenue requirement impact of separating EGSI in Entergy Texas. If no such documents were disclosed to Deloitte and Touche for the preparation of their independent examination for Schedule S of the Rate Filing Package ("RFP"), explain why not.

Response:

No such documents were provided to Deloitte & Touche for the preparation of the Schedule S of the RFP. The test year for the EGSI Texas revenue requirement calculation ended on March 31, 2007, and did not reflect prospective proforma adjustments related to separating EGSI.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2453
	Ending Sequence No. TH2453

Question No.: Cities 36-4 Part No.: Addendum:

Question:

Referring to Mr. Wright's testimony, page 18, lines 16-22, provide the name of the legal entity which currently owns any assets related to the Neches plant site (e.g., land, water rights, etc.).

Response:

Entergy Texas, Inc.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Brian W. Caldwell
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2317
	Ending Sequence No. TH2319

Question No.: Cities 36-6 Part No.: Addendum:

Question:

Regarding the most recent EGSI depreciation rates approved by the Public Utility Commission of Texas ("Texas PUC") regarding the Neches plant, provide: (1) the effective date of the depreciation rates; (2) the date of the depreciation study; (3) the amount of the depreciable plant by FERC account; (4) the expected retirement date; (5) the expected remaining life; (6) the depreciation rate approved by FERC account; (7) the provision for cost of removal approved; (8) the provision for salvage value approved; (9) the annual depreciation expense approved by FERC account; (10) the annual provision for cost of removal approved; and (11) the annual provision for salvage approved.

Response:

(1) The effective date of the depreciation rates last approved for the depreciation of the Neches plant was July 1, 1984 as ordered in PUCT Docket No. 5560.

(2) The rates were determined by PUCT Staff Engineer H. Kent Saathoff using June 30, 1983 (see Examiner report (revised) in Docket No. 5560 page 97).

(3) The amount of depreciable plant by FERC Account is not available. The depreciable plant by unit for Neches station as of June 30, 1983 is presented on the attached document.

(4) The expected retirement date was not provided by Mr. Saathoff, rather he determined that the station had a depreciable life of 35 years. Based on that information, an extrapolated retirement date is provided on the attached document mentioned in the Company's response to question (3) above.

(5) The expected remaining life determined as described above is provided on the previously described document.

(6) The approved depreciation rates are presented on the attached document described earlier.

(7) The Company cannot exactly determine the provision for cost of removal approved. Mr. Saathoff states on Page 5 (lines 16-18) that he applied a -5% net salvage factor to determine the appropriate level of depreciation expense. Absent any other supporting documentation, the Company cannot determine what the salvage and cost of removal components of that net salvage factor would be and can only assume that the cost of removal factor is the net salvage factor provided by Mr. Saathoff.

(8) See the Company's response to question (7) above.

(9) The Company's estimate of the annual depreciation expense is provided on the attached document.

(10) As previously discussed in other parts of the Company's response to this question, the Company cannot determine the composition of the net salvage amount provided by PUCT Staff Engineer H. Kent Saathoff in PUCT Docket No. 5560. Accordingly, the Company has assumed that the total -5% net salvage factor is cost of removal. A calculation of the net salvage amount included in the Company's estimate of the annual depreciation expense is provided on the attached detail.

(11) See the Company's response to question (10) above.

34800

Entergy Gulf States, Inc.

PUC Docket No. 34800
Response to Cities Thirty Sixth Request for Information
Question 6 Parts 3-11

Unit	Plant in Service	Net Salvage (-5%)	Accumulated Provision for Depreciation	Net Unrecovered Cost	Depreciation Rate	Depreciation Expense	Net Salvage Component	Remaining Life	Extrapolated Retirement Date
Neches 3	4,067,436	203,372	2,167,239	2,103,569	34.48%	1,402,452	66,783	1.5	Dec-84
Neches 4	5,134,200	256,710	3,489,324	1,901,586	5.70%	292,649	13,936	6.5	Dec-89
Neches 5	7,785,343	389,267	5,148,397	3,026,213	5.98%	465,564	22,170	6.5	Dec-89
Neches 6	7,283,929	364,196	4,885,352	2,762,773	5.83%	424,653	20,222	6.5	Dec-89
Neches 7	14,886,953	744,348	9,977,031	5,654,270	5.84%	869,398	41,400	6.5	Dec-89
Neches 8	15,676,443	783,822	10,591,045	5,869,220	3.56%	558,081	26,575	10.5	Dec-93
	54,834,304	2,741,715	36,258,388	21,317,631		4,012,797	191,086		

Cities 36-6 TH2319

7

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: J. Stephen Dingle
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: Robert R. Cooper
of Requesting Party: Cities	Beginning Sequence No. TH2291
	Ending Sequence No. TH2291

Question No.: Cities 36-7 Part No.: Addendum:

Question:

If the expected retirement date of the Neches plant in the Company's last depreciation study is different from the actual date, explain why.

Response:

As discussed in the Company's response to Cities 36-6, the depreciation study was based on a PUCT Staff assumption of a depreciable life. In actual practice, the decision to retire a generating unit is based on the relative economics of retaining that unit in service in some service role versus some other resource alternative. It is not a given that the depreciable life will ultimately equal the actual service life.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2454
	Ending Sequence No. TH2456

Question No.: Cities 36-8 Part No.: Addendum:

Question:

Referring to Mr. Wright's testimony, page 18, lines 19-21, provide a breakdown of the $14,491,000 adjustment between: (1) dismantlement costs; (2) undepreciated plant; and (3) other (describe). Include supporting calculations and provide references to specific schedules and workpapers included in the Company's filing related to the adjustment.

Response:

This information was provided in the Company's response to Cities 11-8. Attached is a copy of the attachment included in that response regarding the adjustment included in schedule WP/P AJ5.1.

Entergy Gulf States, Inc.
PUCT Docket 34800 Cities 36-8 Attachment
Neches Amortization Proforma
Based Upon Net Costs as of March 31, 2007

Account	Item	Amount
N/A	Unamortized Balance of Neches Station	11,116,907
N/A	Less: Wholesale Neches 7 Excess Proceeds	(688,135)
N/A	Less: Salvage	2,000,000
N/A	Add: Dismantlement Costs	4,685,783
182	Balance to be Amortized	14,490,825
	Amortization Period (Years)	3
407	Annual Amortization	4,830,275

Journal Entry to Move Costs to Regulatory Asset		DR	CR
182	Regulatory Asset	14,490,825	
311	Accumulated Provision for Depreciation		5,116,772
312	Accumulated Provision for Depreciation	1,707,399	
314	Accumulated Provision for Depreciation		4,437,700
315	Accumulated Provision for Depreciation		2,937,144
316	Accumulated Provision for Depreciation		1,020,825
311	Accumulated Provision for Depreciation COR		4,685,783
312	Accumulated Provision for Depreciation SALV	2,000,000	

Journal Entry to Amortize Regulatory Asset		DR	CR
407	Regulatory Debit	4,830,275	
182	Regulatory Asset		4,830,275

May not add or tie due to rounding.

Entergy Gulf States, Inc.
PUCT Docket 34800 Cities 36-8 Attachment
Neches Amortization Proforma Workpaper
Neches Station Details by Plant Account
Based Upon Net Costs as of March 31, 2007

Account	Accum Prov for Depr	Cost of Removal & Salvage	Accum Prov for Depr Excluding RWIP
311	(4,818,508)	(4,685,783)	(9,504,291)
312	1,607,872		1,607,872
314	(4,179,019)	2,000,000	(2,179,019)
315	(2,765,933)		(2,765,933)
316	(961,320)		(961,320)
Totals	(11,116,907)	(2,685,783)	(13,802,690)

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc. to the Thirty Sixth Set of Data Requests of Requesting Party: Cities	Prepared By: Rex Shannon Sponsoring Witness: Larry D. Ables Beginning Sequence No. TH2320 Ending Sequence No. TH2320

Question No.: Cities 36-9 Part No.: Addendum:

Question:

Provide a list and description of the other options of retiring the Neches plant other than dismantlement.

Response:

No studies, analysis, or reports were developed that considered various alternatives or options available to the Company rather than demolition. The assets at Neches were retired in 2001 and the continued deterioration of the plant had the potential for asbestos and other potentially hazardous material exposure in and around the plant. In addition, there existed a safety concern with respect to trespassers entering the unmanned facility. Due to these environmental and safety concerns, the decision was made to dismantle the Neches Plant. See the Company's response to TIEC 1-8.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Rex Shannon
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: Larry D. Ables
of Requesting Party: Cities	Beginning Sequence No. TH2321
	Ending Sequence No. TH2321

Question No.: Cities 36-10 Part No.: Addendum:

Question:

Provide any studies which address the advantages of dismantling the Neches plant rather than other forms of retirement. If no such study exists, explain why not.

Response:

See the Company's response to Cities 36-9.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Rex Shannon/Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: Larry D. Ables/J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH 2457 Ending Sequence No. TH 2457

Question No.: Cities 36-11 Part No.: Addendum:

Question:

Regarding the land at the Neches plant site, provide (1) a description of the location and number of acres; (2) the current book value of the Neches plant site land; (3) the current market value of the land; and (4) a description of the Company's intended purpose of the land site. Include documents supporting the estimated market value and explain how the market value is included in the Company's proposed dismantlement adjustment.

Response:

1. The Neches plant site is located on Gulf States Road, Jefferson County, Beaumont, Texas. The present Neches plant site consists of 70.4 acres and is located on the Neches River. Originally, the site consisted of 72.55 acres, but 2.15 acres were lost due to erosion.

2. Land is recorded as $62,644 in plant in service in Account 310 and $90,287 in future use in Account 310.

3. The Company does not have the current market value for the requested assets.

4. EGSI's intended purpose of the Neches plant land site is to sale the land to a third party for commercial or industrial use.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Fred Manhart/Sandra Davidson/Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: Larry D. Ables/J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2458 Ending Sequence No. TH2458

Question No.: Cities 36-12 Part No.: Addendum:

Question:

Regarding the water rights at the Neches plant site, provide (1) a description of the water rights; (2) the current book value of the Neches plant site water rights; (3) the current market value of the water rights; and (4) a description of the Company's intended purpose of the water rights. Include documents supporting the estimated market value and explain how the market value is included in the Company's proposed dismantlement adjustment.

Response:

1. Entergy Texas, Inc. (formerly named Entergy Gulf States, Inc.), successor to Gulf States Utilities, Inc., holds Water Right No.3860 (Application No. 4186), issued April 28, 1982, in association with its former Neches Plant. The water right carries a priority date of February 8, 1982. The right authorizes diversion of 279,131 Ac-Ft/Yr for industrial use, including 6,000 Ac-Ft/Yr of consumptive use, from the Neches River.

2. Water rights are not separately identified on the Company's books.

3. The Company does not have the current market value for the requested assets.

4. The water right was acquired in conjunction with operation of the Company's former Neches Plant. The Company is currently holding the water right and has no specific plan for utilization of the right.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Tom Odenthal/Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: Larry D. Ables/J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2459 Ending Sequence No. TH2462

Question No.: Cities 36-13 Part No.: Addendum:

Question:

Regarding any other assets at the Neches plant site, provide (1) a description of the other assets; (2) the current book value of the Neches plant site other assets; (3) the current market value of the other assets; and (4) a description of the Company's intended purpose of the other assets. Include documents supporting the estimated market value and explain how the market value is included in the Company's proposed dismantlement adjustment.

Response:

1. The remaining assets at the Neches plant site are EGSI transmission and distribution assets that are still in active service. There are no other generation assets at the Neches plant site.

2. Please see attached details for the transmission and distribution assets. The net book value is not specifically maintained on the Company's books. However, this can be estimated by applying CAD ratios to calculate a theoretical reserve balance based on the ages of the assets and the Iowa curves that the depreciation rates are based upon.

3. The Company does not have the current market value for the requested assets.

4. See part 1.

Entergy Gulf States, Inc.
Docket 34800, Cities 36-13 Attachment
Transmission and Distribution Assets at Neches Location

Account	Vintage	Cost	Age	ASL / Iowa Curve	CAD %	Theoretical Reserve	Net Book Value
3520 Structure & Improvements	1938	6,924.56	69.5	45 R3	1.02277	7,082.21	(157.65)
	1939	794.85	68.5	45 R3	1.01478	806.60	(11.75)
	1947	677.35	60.5	45 R3	0.94981	643.35	34.00
	1950	2,171.58	57.5	45 R3	0.93157	2,022.97	148.61
	1951	9,142.37	56.5	45 R3	0.92529	8,459.32	683.05
	1952	5,367.27	55.5	45 R3	0.91875	4,931.20	436.07
	1954	776.49	53.5	45 R3	0.90502	702.74	73.75
	1955	9,478.90	52.5	45 R3	0.89763	8,508.51	970.39
	1962	744.76	45.5	45 R3	0.83421	621.29	123.47
	1963	81.72	44.5	45 R3	0.82389	67.33	14.39
	1966	24,724.60	41.5	45 R3	0.78837	19,492.19	5,232.41
	1967	113.30	40.5	45 R3	0.77559	87.87	25.43
	1970	1,569.46	37.5	45 R3	0.73452	1,152.80	416.66
	1972	73,452.46	35.5	45 R3	0.70501	51,784.97	21,667.49
	1973	7,441.52	34.5	45 R3	0.68967	5,132.17	2,309.35
	1974	3,269.49	33.5	45 R3	0.67395	2,203.46	1,066.03
	1984	57.59	23.5	45 R3	0.49913	28.74	28.85
	1986	17.31	21.5	45 R3	0.46081	7.98	9.33
	1993	430.27	14.5	45 R3	0.31932	137.39	292.88
3520 Structure & Improvements Total		147,235.85				113,873.11	33,362.74
3530 Stn Eqpt-Trans	1938	1,035,250.40	69.5	45 S1	0.98744	1,022,251.50	12,998.90
	1950	16,996.18	57.5	45 S1	0.89607	15,229.78	1,766.40
	1952	18,375.00	55.5	45 S1	0.88237	16,213.56	2,161.44
	1953	34,498.80	54.5	45 S1	0.87529	30,196.38	4,302.42
	1954	70,172.89	53.5	45 S1	0.86801	60,911.11	9,261.78
	1956	19,110.33	51.5	45 S1	0.85269	16,295.14	2,815.19
	1959	65,188.64	48.5	45 S1	0.82748	53,942.53	11,246.11
	1960	81,704.72	47.5	45 S1	0.81837	66,864.44	14,840.28
	1963	88,030.77	44.5	45 S1	0.78863	69,423.79	18,606.98
	1965	48,645.56	42.5	45 S1	0.76674	37,298.52	11,347.04
	1966	193,109.79	41.5	45 S1	0.75576	145,943.78	47,166.01
	1967	132,134.91	40.5	45 S1	0.74397	98,304.28	33,830.63
	1968	123,087.18	39.5	45 S1	0.73172	90,064.80	33,022.38
	1970	37,716.18	37.5	45 S1	0.70585	26,621.90	11,094.28
	1972	64,680.85	35.5	45 S1	0.67824	43,869.46	20,811.39
	1973	11,456.48	34.5	45 S1	0.66384	7,605.26	3,851.22
	1974	87,507.84	33.5	45 S1	0.64904	56,795.88	30,711.96
	1975	141,252.77	32.5	45 S1	0.63387	89,535.97	51,716.80
	1976	130,770.75	31.5	45 S1	0.61835	80,861.85	49,908.90
	1978	2,908.73	29.5	45 S1	0.58629	1,705.35	1,203.38
	1980	536,475.96	27.5	45 S1	0.55296	296,649.28	239,826.68
	1981	24,884.35	26.5	45 S1	0.53584	13,334.10	11,550.25
	1982	103,866.49	25.5	45 S1	0.51844	53,848.79	50,017.70
	1983	189,233.97	24.5	45 S1	0.50076	94,760.34	94,473.63
	1984	321,026.38	23.5	45 S1	0.48281	154,994.37	166,032.01
	1985	375,903.24	22.5	45 S1	0.4646	174,643.19	201,260.05
	1986	78,732.47	21.5	45 S1	0.44613	35,124.89	43,607.58
	1987	90,986.55	20.5	45 S1	0.4274	38,887.58	52,098.97
	1988	61,739.63	19.5	45 S1	0.40844	25,216.64	36,522.99
	1989	2,924.71	18.5	45 S1	0.38924	1,138.41	1,786.30

Entergy Gulf States, Inc.
Docket 34800, Cities 36-13 Attachment
Transmission and Distribution Assets at Neches Location

Account	Vintage	Cost	Age	ASL / Iowa Curve	CAD %	Theoretical Reserve	Net Book Value
	1990	51,703.12	17.5	45 S1	0.36981	19,120.17	32,582.95
	1991	16,073.28	16.5	45 S1	0.35014	5,627.94	10,445.34
	1992	105,349.76	15.5	45 S1	0.33028	34,794.39	70,555.37
	1993	53,238.62	14.5	45 S1	0.31018	16,513.78	36,724.84
	1994	27,003.17	13.5	45 S1	0.2899	7,828.23	19,174.94
	1995	127,872.76	12.5	45 S1	0.26941	34,450.68	93,422.08
	1996	135,868.31	11.5	45 S1	0.24874	33,796.47	102,071.84
	1997	4,497.08	10.5	45 S1	0.22789	1,024.85	3,472.23
	1999	60,213.19	8.5	45 S1	0.18568	11,180.39	49,032.80
	2000	16,536.45	7.5	45 S1	0.16433	2,717.44	13,819.01
	2001	124,289.35	6.5	45 S1	0.14284	17,753.32	106,536.03
	2002	4,627.17	5.5	45 S1	0.1212	560.83	4,066.34
	2003	302,959.98	4.5	45 S1	0.09943	30,122.91	272,837.07
	2004	121,555.35	3.5	45 S1	0.07753	9,424.29	112,131.06
	2005	252,839.12	2.5	45 S1	0.05552	14,037.95	238,801.17
	2006	54,172.65	1.5	45 S1	0.03339	1,808.82	52,363.83
	2007	20,564.73	0.5	45 S1	0.01116	229.44	20,335.29
3530 Stn Eqpt-Trans Total		5,667,736.61				3,159,524.81	2,508,211.80
3550 Poles & Fxtrs -Trans	2006	6,241.41	1.5	50 R2	0.035	218.45	6,022.96
3610 Structures & Improvements	1967	12.59	40.5	45 S2	0.73846	9.30	3.29
	1986	1.92	21.5	45 S2	0.46976	0.90	1.02
3610 Structures & Improvements Total		14.51				10.20	4.31
3620 Stn Equip-Dist	1938	420,857.87	69.5	35 S1	0.8546	359,665.14	61,192.73
	1947	17,077.92	60.5	35 S1	0.83738	14,300.66	2,777.26
	1950	21,801.38	57.5	35 S1	0.81719	17,815.95	3,985.43
	1952	13,231.98	55.5	35 S1	0.80312	10,626.84	2,605.14
	1954	33,166.88	53.5	35 S1	0.78873	26,159.73	7,007.15
	1956	7,068.21	51.5	35 S1	0.77415	5,471.87	1,596.34
	1959	20,057.21	48.5	35 S1	0.75211	15,085.30	4,971.91
	1960	28,032.45	47.5	35 S1	0.74463	20,873.75	7,158.70
	1963	30,820.78	44.5	35 S1	0.72139	22,233.74	8,587.04
	1965	26,269.50	42.5	35 S1	0.70479	18,514.44	7,755.06
	1966	17,992.39	41.5	35 S1	0.69579	12,518.92	5,473.47
	1967	48,871.83	40.5	35 S1	0.68671	33,560.96	15,310.87
	1968	76,270.91	39.5	35 S1	0.67728	51,656.69	24,614.22
	1970	22,455.41	37.5	35 S1	0.65722	14,758.18	7,697.23
	1972	9,376.98	35.5	35 S1	0.63551	5,959.13	3,417.85
	1973	4,237.34	34.5	35 S1	0.624	2,644.11	1,593.23
	1974	32,365.92	33.5	35 S1	0.61206	19,809.75	12,556.17
	1975	16,146.91	32.5	35 S1	0.59966	9,682.73	6,464.18
	1976	46,573.51	31.5	35 S1	0.58684	27,331.05	19,242.46
	1980	333,486.37	27.5	35 S1	0.53117	177,137.32	156,349.05
	1981	1,119.42	26.5	35 S1	0.5162	577.84	541.58
	1982	17,780.02	25.5	35 S1	0.50081	8,904.46	8,875.56
	1983	11,523.34	24.5	35 S1	0.48504	5,589.24	5,934.10
	1984	105,203.04	23.5	35 S1	0.46888	49,327.21	55,875.83
	1985	119,786.80	22.5	35 S1	0.45233	54,183.31	65,603.49
	1987	7,290.55	20.5	35 S1	0.41816	3,048.59	4,241.96

Entergy Gulf States, Inc.
Docket 34800, Cities 36-13 Attachment
Transmission and Distribution Assets at Neches Location

Account	Vintage	Cost	Age	ASL / Iowa Curve	CAD %	Theoretical Reserve	Net Book Value
	1988	797.46	19.5	35 S1	0.40054	319.42	478.04
	1989	417.16	18.5	35 S1	0.38259	159.60	257.56
	1990	6,081.47	17.5	35 S1	0.36431	2,215.52	3,865.95
	1992	23,043.28	15.5	35 S1	0.32679	7,530.32	15,512.96
	1993	407.85	14.5	35 S1	0.30758	125.45	282.40
	1994	3,807.32	13.5	35 S1	0.28807	1,096.77	2,710.55
	2000	6,344.09	7.5	35 S1	0.16531	1,048.77	5,295.32
	2001	24,217.34	6.5	35 S1	0.14397	3,486.68	20,730.66
	2002	35,342.65	5.5	35 S1	0.1224	4,326.09	31,016.56
	2003	1,501.05	4.5	35 S1	0.10061	151.02	1,350.03
	2004	5,834.16	3.5	35 S1	0.07861	458.60	5,375.56
	2006	27,232.03	1.5	35 S1	0.03397	925.08	26,306.95
	2007	13,297.74	0.5	35 S1	0.01137	151.14	13,146.60
3620 Stn Equip-Dist Total		1,637,188.52				1,009,431.37	627,757.15
Grand Total		7,458,416.90				4,283,057.93	3,175,358.97

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2463
	Ending Sequence No. TH2463

Question No.: Cities 36-14 Part No.: Addendum:

Question:

Referring to Mr. Wright's testimony, page 18, lines 19-21, provide the basis for the Company's proposed three year amortization period. Include references to other cases used as a basis.

Response:

The three-year period was considered a reasonable amount of time to recover the costs, and was not based on any specific case.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Brian Caldwell
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: David Wright
of Requesting Party: Cities	Beginning Sequence No. TH 2465
	Ending Sequence No. TH 2471

Question No.: Cities 36-15 Part No.: Addendum:

Question:

Provide details and description of any prior cases where the Company has requested a dismantlement adjustment. Include excerpts from orders supporting the Company's response. If no such prior requests exist, explain why not.

Response:

Please see the attached excerpts from PUCT Docket Nos. 3871 and 4510, which allowed negative salvage and recognized that additional costs would be required.

18. Safety Achievement Reserve -- The Staff concurred with GSU's use of this reserve. Mr. Johnson proposed to phase it out through attrition. The Examiner concurs with GSU.

19. Deferred Lease Payments -- In GSU's lease for its new Edison Plaza offices, its initial lease payments will be low and will escalate in the future; thus the deferred lease account. Mr. Winkelmann rejected GSU's proposed rate base offset since the dollars involved do not relate to test-year investment. The Examiner concurs with the Staff.

20. Unamortized Charges -- Again GSU seeks a return on expenses which were previously amortized. The Staff disallowed GSU's proposal. The Examiner concurs.

21. & 22. Other Assets and Non-investor Supplied Capital -- In his discussion of his balance sheet methodology for calculating working capital, Mr. Johnson proposed that GSU's rate base be offset by numerous other items which supply the Company with cost free capital for varying periods. Just as the Examiner rejected the balance sheet method of calculating working capital, he would recommend rejection of these rate base offsets. This treatment is generally consistent with other major electric rate bases established by the Commission.

In conclusion, the Examiner would recommend adoption of an invested capital for GSU of $850,678,520. This figure generally tracks the Staff's adjustments except for CWIP, working capital, and contra AFUDC. It also adopts the Cities' adjustments for neclear fuel in process, customer deposits, deferred investment tax credits, and property insurance reserve after allowances for rounding.

C. Depreciation

GSU proposed that its depreciation rates remain unchanged from those approved in the Docket No. 3298 stipulation with one exception. It now seeks to amend its rate for production plant to reflect a negative salvage value of 5%.

Staff witness Mr. Kent Saathoff testified that GSU's depreciation rate request was reasonable and proper. He stated that with escalating labor costs and stringent regulations regarding the substantial quantities of asbestos used in power plant construction, the expected cost of removing retired power plants can well exceed their salvage value. He found a negative 5% salvage value reasonable and reported that it had been approved by the Commission for other utilities.

The Cities did not oppose GSU's requested depreciation rates. Since the reasonableness of these depreciation rates is uncontroverted, the Examiner recommends their approval.

DOCKET NO. 4510

APPLICATION OF GULF STATES UTILITIES COMPANY FOR AUTHORITY TO CHANGE RATES		PUBLIC UTILITY COMMISSION OF TEXAS

DIRECT TESTIMONY OF

H. KENT SAATHOFF

ENGINEERING DIVISION

PUBLIC UTILITY COMMISSION OF TEXAS

AUGUST 1982

resolving complaints against utilities.

Q. Are you a registered professional engineer?

A. Yes, Number 42662 in the State of Texas.

Q. Have you ever testified before this Commission?

A. Yes, on many occasions involving certification and rate hearings.

Q. What is the purpose of your testimony in this rate case?

A. The purpose of my testimony is to present recommendations based on my review of the Company's proposed depreciation rates, net current cost of plant, and construction projects.

DEPRECIATION RATES

Q. Have you reviewed the Company's depreciation rates proposed in this docket?

A. Yes, I have.

Q. Are the proposed rates for plant in service changed from those used to compute the depreciation expense in Docket 3871?

A. Yes, they are.

Q. How do the rates compare with the rates approved in Docket 3871?

A. The only change is an increase in the steam production plant functional rate due to changing the salvage value from negative five percent (-5%) to negative eleven percent (-11%) in the computation of the depreciation rate.

Q. Do you believe that change is appropriate?

A. No, not at this time. As stated in the Ebasco study used to justify the -11% rate "It is difficult, at best, to accurately predict the ultimate net salvage to be obtained some twenty to forty years in the future."

Given that fact and the fact that no power plants of the 300 MW size or larger have been demolished to give any actual historical data, I do not think it is prudent to change the present net salvage estimate of -5%.

If in the future actual experience in demolishing power plants points toward a higher or lower value than -5%, corresponding changes in depreciation accruals can be made at that time. I believe the -5% level is appropriate to recognize the probability that it will cost more to demolish a power plant than can be gained in salvage. Thus funds can be accumulated for that purpose in the depreciation reserve and collected from ratepayers currently using the facilities. In addition, no utility in the state has had a higher negative salvage rate than -5% for production plant approved by this Commission.

Q. Do you take issue with any of the Company's other depreciation rate proposals?

A. Yes, I do. GSU has proposed a 3.83% annual depreciation rate for its investment in the Nelson 6 generating unit, the Company's first coal-fired unit. That rate is based on a 30 year estimated average service life and a -15% net salvage estimate.

The 30 year average service life was obtained by assuming a life span of 40 years and decreasing it by 25% to take into account interim additions and retirements during the plant's life. I believe a more appropriate way of handling interim additions and retirements is as they occur and not at the beginning of the plant's life. Specifically, plant investment and depreciation reserve should be monitored periodically and depreciation rates developed to amortize the undepreciated investment

(total investment net of reserve) over the remaining life of the plant. I also have the same concern about the -15% net salvage value for Nelson 6 as I addressed previously on the -11% value proposed for GSU's gas-fired production plant; no actual experience and long range estimates.

Q. What average service life and net salvage value do you recommend for Nelson 6?

A. I would recommend a 35 year service life and a -5% salvage value. According to data sent in response to a Staff information request, a 35 year service life is widely used for coal units. The upper level is 40 years and the lower is 30 years.

Other western coal units operated by utilities under this Commission's jurisdiction are also depreciated on a 35 year average life.

I am recommending a -5% salvage level for the same reasons I addressed previously on the salvage value of gas-fired units.

Q. What depreciation rates result from your recommendations?

A. The following rates compared to GSU's proposals will result:

	GSU RATE	STAFF RATE
Steam Production-Gas Fired	4.54%	3.68%
Nelson 6	3.83%	3.00%

I calculated the depreciation rate for GSU's gas-fired steam units based on end of test year plant investments, depreciation reserves, remaining lives and a -5% salvage value. The Nelson 6 rate was a simple average life calculation.

Q. Do you feel there is a need for any changes to the depreciation rates for other plant accounts that were approved in Docket 3871?

A. No, I do not. I do not believe there have been any significant developments that would justify a change in those rates at this time. The rates are also comparable to those used by other electric utilities under Commission approval.

CURRENT COSTS

Q. Have you reviewed the Company's calculation of current costs less an adjustment for age and condition or net current costs for their electric utility plant in service?

A. Yes, as presented in Schedules E and F of the Rate Filing Package.

Q. Do you agree with the Company's calculations?

A. Yes. They used appropriate trending indices and followed the same procedures used by the Commission Staff in calculating net current cost in previous utility rate cases.

CONSTRUCTION PROGRAM

Q. Have you reviewed the Company's construction projects as listed in Schedule C4 of the Rate Filing Package?

A. Yes, with particular attention to the new additions to GSU's production plant which account for over 85% of the Company's total construction work in progress.

Q. Have those proposed new generating units been granted certificates of convenience and necessity by the Commission?

A. Yes. Nelson 5 and 6 and River Bend 1 and 2 were granted certificates of convenience and necessity in Docket 857. Big Cajun #2, Unit 3 was granted a certificate in Docket 3710 and Nelson 7 in Docket 3413.

Q. Do the units need to be brought on-line as scheduled?

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. TH2464
	Ending Sequence No. TH 2464

Question No.: Cities 36-16 Part No.: Addendum:

Question:

Provide details of any prior cases in which Mr. Wright is aware of which address the ratemaking treatment of dismantlement costs after a plant has been retired. Include excerpts from prior orders supporting the response.

Response:

The ratemaking treatment is not based on a prior case.

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.	Prepared By: Barbara Heavener
to the Thirty Sixth Set of Data Requests	Sponsoring Witness: J. David Wright
of Requesting Party: Cities	Beginning Sequence No. LR2989
	Ending Sequence No. LR2994

Question No.: Cities 36-17 Part No.: Addendum:

Question:

Provide a copy of EGSI's FERC Form No. 1, Generating Plant Statistics (e.g., page 402), for the Neches plant for the year prior to the retirement of the Neches plant.

Response:

Please see attached copies of Form 1 Pages 402-403 for 1984 and 1985 containing Neches plant statistics. Also attached are the Company's responses to Question PUCT-01-CT012 and Question 13 regarding Neches in PUCT Docket No. 8702 for the test year ended September 30, 1988. The units were placed in long-term storage in 1985, so the 1984 FERC Form 1 is the last year that this information was reported.

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Gulf States Utilities Co.	(1) [X] An Original (2) [ ] A Resubmission		Dec. 31, 1984

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name Neches (b)	Plant Name Sabine (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Steam	Steam
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)	Conventional, Outdoor Boiler, Full Outdoor	Outdoor Boiler
3	Year Originally Constructed	1926	1962
4	Year Last Unit was Installed	1959	1979
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)	341.1	2,051.1
6	Net Peak Demand on Plant—MW (60 minutes)	260	1,864
7	Plant Hours Connected to Load	7,020	8,784
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water	289	1,946
10	When Limited by Condenser Water	289	1,946
11	Average Number of Employees	81	227
12	Net Generation, Exclusive of Plant Use — KWh	1,317,226,000	11,417,511,000
13	Cost of Plant:		
14	Land and Land Rights	158,799	772,735
15	Structures and Improvements	7,656,041	40,986,208
16	Equipment Costs	33,610,236	301,370,911
17	Total Cost	41,425,076	343,129,854
18	Cost per KW of Installed Capacity (Line 5)	132	167
19	Production Expenses:		
20	Operation Supervision and Engineering	220,862	470,104
21	Fuel (Note A)	3,490,307	38,798,753
22	Coolants and Water (Nuclear Plants Only)		
23	Steam Expenses	627,617	1,328,566
24	Steam From Other Sources		
25	Steam Transferred (Cr.)		
26	Electric Expenses	675,066	1,185,885
27	Misc. Steam (or Nuclear) Power Expenses	734,426	2,636,363
28	Rents		
29	Maintenance Supervision and Engineering	300,134	1,035,643
30	Maintenance of Structures	656,056	1,376,198
31	Maintenance of Boiler (or Reactor) Plant	847,753	7,115,212
32	Maintenance of Electric Plant	811,691	3,432,059
33	Maint. of Misc. Steam (or Nuclear) Plant	138,953	654,347
34	Total Production Expenses	8,502,865	58,033,130
35	Expenses per Net KWh (In Mills)	6.46	5.08
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)	Gas	Composite / Oil / Gas
37	Unit: (Coal—tons of 2,000 lb.)(Oil—barrels of 42 gals.)(Gas—Mcf)(Nuclear—indicate)	Mcf	Barrels / Mcf
38	Quantity (Units) of Fuel Burned	14,565204	2,313 / 111,741,907
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)	1,022	146,336 / 1,036
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year	$ .24	$ 20.99 / $ .35
41	Average Cost of Fuel per Unit Burned	$ .24	$ 20.99 / $ .35
42	Avg. Cost of Fuel Burned per Million Btu	$ .23	$ 3.41 / $ .33
43	Avg. Cost of Fuel Burned per KWh Net Gen. (In Mills)	2.65	3.40
44	Average Btu per KWh Net Generation	10,119	10,139

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Gulf States Utilities Company	(1) ☒ An Original (2) ☐ A Resubmission		Dec. 31, 1985

STEAM-ELECTRIC GENERATING PLANT STATISTICS (Large Plants)

1. Report data for Plant in Service only.
2. Large plants are steam plants with installed capacity (name plate rating) of 25,000 Kw or more. Report on this page gas-turbine and internal combustion plants of 10,000 Kw or more, and nuclear plants.
3. Indicate by a footnote any plant leased or operated as a joint facility.
4. If net peak demand for 60 minutes is not available, give data which is available, specifying period.
5. If any employees attend more than one plant, report on line 11 the approximate average number of employees assignable to each plant.
6. If gas is used and purchased on a therm basis, report the Btu content of the gas and the quantity of fuel burned converted to Mcf.
7. Quantities of fuel burned (line 38) and average cost per unit of fuel burned (line 41) must be consistent with charges to expense accounts 501 and 547 (line 42) as shown on line 21.
8. If more than one fuel is burned in a plant, furnish only the composite heat rate for all fuels burned.

Line No.	Item (a)	Plant Name Neches (b)	Plant Name Sabine (c)
1	Kind of Plant (Steam, Internal Combustion, Gas Turbine or Nuclear)	Note I	Steam
2	Type of Plant Construction (Conventional, Outdoor Boiler, Full Outdoor, Etc.)		Outdoor Boiler
3	Year Originally Constructed		1962
4	Year Last Unit was Installed		1979
5	Total Installed Capacity (Maximum Generator Name Plate Ratings in MW)		2,051.1
6	Net Peak Demand on Plant—MW (60 minutes)		1,822
7	Plant Hours Connected to Load		8,758
8	Net Continuous Plant Capability (Megawatts)		
9	When Not Limited by Condenser Water		1,946
10	When Limited by Condenser Water		1,946
11	Average Number of Employees		230
12	Net Generation, Exclusive of Plant Use—KWh	(1,980,000)	7,234,178,000
13	Cost of Plant:		
14	Land and Land Rights		772,735
15	Structures and Improvements		42,030,575
16	Equipment Costs		303,656,771
17	Total Cost		346,460,081
18	Cost per KW of Installed Capacity (Line 5)		169
19	Production Expenses:		
20	Operation Supervision and Engineering	51,115	469,484
21	Fuel (Note A)	1,780	216,087,809
22	Coolants and Water (Nuclear Plants Only)		
23	Steam Expenses	155,152	1,399,103
24	Steam From Other Sources		
25	Steam Transferred (Cr.)		
26	Electric Expenses	153,961	1,084,266
27	Misc. Steam (or Nuclear) Power Expenses	661,915	2,809,621
28	Rents		
29	Maintenance Supervision and Engineering	136,030	1,070,216
30	Maintenance of Structures	344,008	1,515,957
31	Maintenance of Boiler (or Reactor) Plant	349,659	6,709,765
32	Maintenance of Electric Plant	213,254	3,154,965
33	Maint. of Misc. Steam (or Nuclear) Plant	246,684	529,383
34	Total Production Expenses	2,313,558	234,830,569
35	Expenses per Net KWh (In Mills)		32.46

Line No.	Item (a)			Gas	Composite	Oil	Gas
36	Fuel: Kind (Coal, Gas, Oil, or Nuclear)			Gas		Oil	Gas
37	Unit: (Coal—tons of 2,000 lb.) (Oil—barrels of 42 gals.) (Gas—Mcf) (Nuclear—indicate)			Mcf		Barrels	Mcf
38	Quantity (Units) of Fuel Burned			-		419	70,815,024
39	Avg. Heat Cont. of Fuel Burned (Btu per lb. of coal per gal. of oil, or per Mcf of gas) (Give unit if nuclear)			-		141,493	1,047
40	Average Cost of Fuel per Unit, as Delivered f.o.b. Plant During Year			-		$16.82	$ 3.05
41	Average Cost of Fuel per Unit Burned			-		$16.82	$ 3.05
42	Avg Cost of Fuel Burned per Million Btu			-		$ 2.83	$ 2.91
43	Avg. Cost of Fuel Burned per KWh Net Gen. (In Mills)			-	29.87		
44	Average Btu per KWh Net Generation			-	10,253		

Name of Respondent	This Report Is:	Date of Report (Mo, Da, Yr)	Year of Report
Gulf States Utilities Company	(1) X An Original (2) _ A Resubmission		Dec. 31, 1985

Steam-Electric Generating Plant Statistics (Large Plants)

FOOTNOTES

A. Deferred fuel costs of $10,119,267 have not been allocated among stations.

B. Represents the Company's 42% share of Big Cajun #2 Unit 3, a coal-fired generating unit, which is operated by Cajun Electric Power Cooperative, Inc.

C. The total average number of employees at Roy S. Nelson Station (excluding Unit 6) is 143. No allocation of these employees is made for the remaining units.

D. The cost of land and land rights for Nelson Unit 7 is included in the total cost of land and land rights for the Roy S. Nelson Generating Station.

E. This station supplies both steam and electric power. Turbine numbers 1A, 2A, 3A, 1, 2, and 3 are designed to operate non-condensing, and turbine numbers 4, 5, and 6 may be operated either full extraction (non-condensing), full condensing, or a combination of both. The exhaust steam from the turbines is sold, except that portion used for auxiliary power and feed water heating. With respect to all non-condensing operation, the electric load is, therefore, limited at any instant by the amount of steam being delivered to industrial customers at that time. Turbine numbers 4, 5, and 6 are each capable of 18,750 KW capacity operating full condensing independent of the process steam demand. The rated capacity of 20,000 KW at 80% power factor is developed by a combination of extraction and condensing operation. Under existing contracts for process steam sales, the plant has a maximum capability of 123 MW.

F. The average number of employees at Louisiana Station No. 1 and No. 2 was 143; however, certain of these employees were assigned jointly to both stations and, therefore, a precise allocation is not practicable.

G. The Company's two steam products customers are large industrial corporations which use process steam and by-product electricity supplied from the Company's specially-designed steam-electric extraction plant. The customers supply the total fuel necessary to produce their process steam requirements.

H. Information not reported because steam is produced in conjunction with electricity at this station.

I. These units have been placed in mothballed status.

QUESTION NUMBER PUCT-01-CT012
PREPARED BY: PRENTICE W. WARD/PRINCIPAL ACCOUNTANT
SPONSORED BY: B. J. WILLIS/VICE PRESIDENT AND CONTROLLER
RESPONSE:

The estimated remaining life of the assets charged to Account 101, Plant In Service, and Account 121, Non-Utility Property, ad Account 105, Property Held For Future Use have been enclosed herein. The assets in these three general ledger accounts are the assets to which a remaining life may be pertinent because there are depreciable assets charged to these three general ledger accounts, and accordingly there is a related remaining life associated with depreciable assets. Non-depreciable assets are not assigned a remaining life because they usually constitute land in fee accounts.
The generating units in storage at Neches Station and Louisiana Station are, however, listed as non-depreciable property within Account 105, Property Held For Future Use because depreciation expense is not currently being recorded for these units. The Accumulated Provision For Depreciation related to these generating units is held pending future service. Should it become necessary to associate a remaining life with these units, the current generating plan indicates future use is the 14 year period from the year 2000 to 2014 when the units are again placed in service.

DEPRECIATION PRACTICES QUESTIONNAIRE
GULF STATES UTILITIES COMPANY

QUESTION 13.) FURNISH THE IN-SERVICE DATE, THE RETIREMENT OR PROJECTED RETIREMENT DATE, NAME, CAPACITY (MW), TYPE OF UNIT, TYPE OF FUEL USED, TYPE OF SERVICE UTILIZED (BASE LOAD OR PEAKING) FOR ALL GENERATING UNITS EVER OWNED AND RETIRED BY THE COMPANY.

RESPONSE:

NAME OF UNIT	IN SERVICE	RETIREMENT DATE	CAPACITY (MW)	TYPE OF UNIT	TYPE OF FUEL	TYPE OF SERVICE
NECHES UNIT 1	8-21-26	10-1-66	21	STEAM	GAS	BASE
NECHES UNIT 2	5-8-28	10-1-66	36.5	STEAM	GAS	BASE
NECHES UNIT 3	6-8-38	12-31-84	27	STEAM	GAS	BASE
NECHES UNIT 7	3-1-56	10-7-83	111	STEAM	GAS	BASE
NELSON UNIT 1	3-15-59	9-1-88	100	STEAM	GAS	BASE
NELSON UNIT 2	6-26-59	9-1-88	100	STEAM	GAS	BASE
NELSON UNIT 7	7-1-82	10-13-86	90	GAS TURB	GAS	PEAK
RIVERSIDE UNIT 1	8-20-47	3-30-65	35	STEAM	GAS	BASE
RIVERSIDE UNIT 2	6-15-50	3-30-65	40	STEAM	GAS	BASE

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.
to the Thirty Sixth Set of Data Requests
of Requesting Party: Cities

Prepared By: Steve Bridges
Sponsoring Witness: J. David Wright
Beginning Sequence No. TH2322
Ending Sequence No. TH2323

Question No.: Cities 36-20 Part No.: Addendum:

Question:

Referring to Company response to Cities 5-31, provide for the Docket No. 16705 test year ended June 30, 1996, the calendar years 1996 to 2007; and the current test year ended March 31, 2007, the following: (1) the beginning balance of the storm damage reserve; (2) the annual accrual for storm damage expense; (3) the annual charges to the storm damage reserve by storm; (4)other adjustments (describe); and (5) the ending balance of the storm damage reserve.

Response:

Please see the attached schedule for yearly summaries from June 30, 1996 through December 31, 2007 and the Company's response to Cities 30-4 for details by storm from January 1, 1997 through December 31, 2007. The amounts in the "Other" column on the attachment are charges and corrections for unidentified storms.

ENTERGY GULF STATES, INC
DOCKET NO. 34800 EGSI TX COS 3/31/07
CITIES 36TH SET QUESTION 20
STORM RESERVE ACTIVITY AND BALANCES FROM 6/30/96 - 12/31/07

DATE	BEGINNING BALANCE	ACCRUALS PER CITIES 30-4	CHARGES PER CITIES 30-4	ORDERED ADJUSTMENTS	OTHER	ENDING BALANCE
6/30/96						(12,074,581)
7/1/96-12/31/96	(12,074,581)	(1,374,312)	(421,088)			(13,869,981)
1997	(13,869,981)	(2,748,492)	13,470,336		294,332	(2,853,805)
1998	(2,853,805)	(2,748,492)	9,473,714	2,834,702	(47,499)	6,658,620
1999	6,658,620	(1,650,996)	1,943,786		10,867	6,962,277
2000	6,962,277	(1,650,996)	2,525,929		(4)	7,837,205
2001	7,837,205	(1,650,996)	3,572,550		145,560	9,904,319
2002	9,904,319	(1,650,996)	3,611,751		17,127	11,882,201
2003	11,882,201	(1,650,996)	2,224,744		928	12,456,877
2004	12,456,877	(1,650,996)	1,914,249		329	12,720,459
2005	12,720,459	(1,650,996)	181,422,456		(37)	192,491,882
2006	192,491,882	(1,650,996)	(149,822,867)		(27)	41,017,992
1/1/07-3/31/07	41,017,992	(412,749)	640,684		65	41,245,991
4/1/07-12/31/07	41,245,991	(1,238,247)	12,182,607		(1)	52,190,350

Docket 16705 ordered reserve accrual adjustment back to 6/1/96
(6/1/96-12/31/98--31mos * 91,442) 2,834,702

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.

to the Ninth Set of Data Requests
of Requesting Party: Cities

Prepared By: Elizabeth Landry/Scott Curren
Sponsoring Witness: Richard Ferguson
Beginning Sequence No. LR2995
Ending Sequence No. LR2997

Question No.: Cities 36-27 Part No.: Addendum:

Question:

For the months June 1995 to date, provide the number of (1) full-time EGSI employees; (2) part-time EGSI employees; and (3) total EGSI employees.

Response:

The table below lists the number of full-time, part-time and total regular EGSI employees for the months January 2001 to date. We are unable to provide the counts prior to January 2001.

EGSI - All	Full-Time Reg	Part-Time Reg	Total
Jan-01	1,647	0	1,647
Feb-01	1,651	0	1,651
Mar-01	1,651	0	1,651
Apr-01	1,647	0	1,647
May-01	1,644	0	1,644
Jun-01	1,648	0	1,648
Jul-01	1,660	0	1,660
Aug-01	1,659	0	1,659
Sep-01	1,659	0	1,659
Oct-01	1,665	0	1,665
Nov-01	1,671	0	1,671
Dec-01	1,668	0	1,668
Jan-02	1,672	0	1,672
Feb-02	1,671	0	1,671
Mar-02	1,667	0	1,667
Apr-02	1,675	0	1,675
May-02	1,674	0	1,674
Jun-02	1,675	0	1,675
Jul-02	1,682	0	1,682
Aug-02	1,691	0	1,691
Sep-02	1,693	0	1,693

Question No.: Cities 36-27

Oct-02	1,705	0	1,705
Nov-02	1,710	1	1,711
Dec-02	1,713	1	1,714
Jan-03	1,726	0	1,726
Feb-03	1,731	0	1,731
Mar-03	1,724	0	1,724
Apr-03	1,721	0	1,721
May-03	1,724	0	1,724
Jun-03	1,725	0	1,725
Jul-03	1,724	0	1,724
Aug-03	1,721	0	1,721
Sep-03	1,716	0	1,716
Oct-03	1,713	1	1,714
Nov-03	1,703	1	1,704
Dec-03	1,663	0	1,663
Jan-04	1,669	0	1,669
Feb-04	1,659	0	1,659
Mar-04	1,659	0	1,659
Apr-04	1,662	0	1,662
May-04	1,672	0	1,672
Jun-04	1,669	0	1,669
Jul-04	1,664	0	1,664
Aug-04	1,663	0	1,663
Sep-04	1,658	0	1,658
Oct-04	1,650	0	1,650
Nov-04	1,646	0	1,646
Dec-04	1,643	0	1,643
Jan-05	1,642	0	1,642
Feb-05	1,645	0	1,645
Mar-05	1,638	0	1,638
Apr-05	1,633	0	1,633
May-05	1,635	0	1,635
Jun-05	1,635	0	1,635
Jul-05	1,630	0	1,630
Aug-05	1,630	0	1,630
Sep-05	1,622	0	1,622
Oct-05	1,628	0	1,628
Nov-05	1,622	0	1,622
Dec-05	1,616	0	1,616
Jan-06	1,612	0	1,612
Feb-06	1,606	0	1,606
Mar-06	1,597	0	1,597
Apr-06	1,599	0	1,599
May-06	1,608	0	1,608
Jun-06	1,603	0	1,603
Jul-06	1,595	0	1,595
Aug-06	1,606	0	1,606
Sep-06	1,605	0	1,605
Oct-06	1,610	0	1,610
Nov-06	1,602	0	1,602

Question No.: Cities 36-27

Dec-06	1,595	0	1,595
Jan-07	1,603	0	1,603
Feb-07	1,599	0	1,599
Mar-07	1,594	0	1,594
Apr-07	1,594	0	1,594
May-07	1,601	0	1,601
Jun-07	1,609	0	1,609
Jul-07	1,615	0	1,615
Aug-07	1,622	0	1,622
Sep-07	1,619	0	1,619
Oct-07	1,616	0	1,616
Nov-07	1,621	0	1,621
Dec-07	1,601	0	1,601

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.

to the Ninth Set of Data Requests
of Requesting Party: Cities

Prepared By: Elizabeth Landry/Scott Curren
Sponsoring Witness: Richard Ferguson
Beginning Sequence No. LR2998
Ending Sequence No. LR3000

Question No.: Cities 36-28 Part No.: Addendum:

Question:

For the months June 1995 to date, provide the number of (1) full-time EGSI Texas employees; (2) part-time EGSI Texas employees; and (3) total EGSI Texas employees.

Response:

The table below lists the number of full-time, part-time and total regular EGSI Texas employees for the months January 2001 to date. We are unable to provide the counts prior to January 2001.

EGSI - TX	Full-Time Reg	Part-Time Reg	Total
Jan-01	765	0	765
Feb-01	769	0	769
Mar-01	768	0	768
Apr-01	762	0	762
May-01	763	0	763
Jun-01	770	0	770
Jul-01	776	0	776
Aug-01	777	0	777
Sep-01	775	0	775
Oct-01	776	0	776
Nov-01	781	0	781
Dec-01	781	0	781
Jan-02	784	0	784
Feb-02	782	0	782
Mar-02	782	0	782
Apr-02	788	0	788
May-02	792	0	792
Jun-02	789	0	789
Jul-02	793	0	793
Aug-02	799	0	799

Question No.: Cities 36-28

Sep-02	805	0	805
Oct-02	806	0	806
Nov-02	807	0	807
Dec-02	809	0	809
Jan-03	811	0	811
Feb-03	810	0	810
Mar-03	810	0	810
Apr-03	810	0	810
May-03	812	0	812
Jun-03	819	0	819
Jul-03	818	0	818
Aug-03	818	0	818
Sep-03	816	0	816
Oct-03	814	0	814
Nov-03	809	0	809
Dec-03	785	0	785
Jan-04	791	0	791
Feb-04	784	0	784
Mar-04	783	0	783
Apr-04	783	0	783
May-04	782	0	782
Jun-04	782	0	782
Jul-04	782	0	782
Aug-04	782	0	782
Sep-04	776	0	776
Oct-04	775	0	775
Nov-04	775	0	775
Dec-04	769	0	769
Jan-05	768	0	768
Feb-05	770	0	770
Mar-05	766	0	766
Apr-05	761	0	761
May-05	762	0	762
Jun-05	759	0	759
Jul-05	757	0	757
Aug-05	760	0	760
Sep-05	757	0	757
Oct-05	759	0	759
Nov-05	755	0	755
Dec-05	756	0	756
Jan-06	752	0	752
Feb-06	746	0	746
Mar-06	741	0	741
Apr-06	744	0	744
May-06	745	0	745
Jun-06	744	0	744
Jul-06	740	0	740
Aug-06	745	0	745
Sep-06	747	0	747
Oct-06	752	0	752

Question No.: Cities 36-28

Nov-06	747	0	747
Dec-06	750	0	750
Jan-07	757	0	757
Feb-07	755	0	755
Mar-07	756	0	756
Apr-07	759	0	759
May-07	762	0	762
Jun-07	762	0	762
Jul-07	762	0	762
Aug-07	770	0	770
Sep-07	771	0	771
Oct-07	767	0	767
Nov-07	767	0	767
Dec-07	745	0	745

ENTERGY GULF STATES, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
Docket No. 34800 - 2007 Texas Rate Case

Response of: Entergy Gulf States, Inc.

to the Ninth Set of Data Requests
of Requesting Party: Cities

Prepared By: Elizabeth Landry/Scott Curren
Sponsoring Witness: Richard Ferguson
Beginning Sequence No. LR3001
Ending Sequence No. LR3003

Question No.: Cities 36-29 Part No.: Addendum:

Question:

For the months June 1995 to date, provide the number of (1) full-time ESI employees; (2) part-time ESI employees; and (3) total ESI employees.

Response:

The table below lists the number of full-time, part-time and total regular ESI employees for the months January 2001 to date. We are unable to provide the counts prior to January 2001.

ESI	Full-Time Reg	Part-Time Reg	Total
Jan-01	2,483	86	2,569
Feb-01	2,482	81	2,563
Mar-01	2,473	80	2,553
Apr-01	2,480	86	2,566
May-01	2,500	81	2,581
Jun-01	2,523	79	2,602
Jul-01	2,525	69	2,594
Aug-01	2,531	65	2,596
Sep-01	2,547	64	2,611
Oct-01	2,584	60	2,644
Nov-01	2,612	61	2,673
Dec-01	2,632	59	2,691
Jan-02	2,667	58	2,725
Feb-02	2,658	61	2,719
Mar-02	2,662	65	2,727
Apr-02	2,685	63	2,748
May-02	2,692	62	2,754
Jun-02	2,715	64	2,779
Jul-02	2,721	64	2,785
Aug-02	2,818	128	2,946
Sep-02	2,834	127	2,961

Question No.: Cities 36-29

Oct-02	2,835	123	2,958
Nov-02	2,853	118	2,971
Dec-02	2,850	126	2,976
Jan-03	2,805	131	2,936
Feb-03	2,810	116	2,926
Mar-03	2,813	109	2,922
Apr-03	2,820	109	2,929
May-03	2,814	109	2,923
Jun-03	2,811	120	2,931
Jul-03	2,822	117	2,939
Aug-03	2,875	97	2,972
Sep-03	2,884	97	2,981
Oct-03	2,856	97	2,953
Nov-03	2,822	95	2,917
Dec-03	2,721	90	2,811
Jan-04	2,747	93	2,840
Feb-04	2,754	91	2,845
Mar-04	2,746	83	2,829
Apr-04	2,737	105	2,842
May-04	2,739	111	2,850
Jun-04	2,733	127	2,860
Jul-04	2,706	125	2,831
Aug-04	2,723	119	2,842
Sep-04	2,714	123	2,837
Oct-04	2,721	113	2,834
Nov-04	2,721	109	2,830
Dec-04	2,725	103	2,828
Jan-05	2,711	100	2,811
Feb-05	2,717	101	2,818
Mar-05	2,707	110	2,817
Apr-05	2,720	103	2,823
May-05	2,727	96	2,823
Jun-05	2,730	77	2,807
Jul-05	2,726	81	2,807
Aug-05	2,751	71	2,822
Sep-05	2,724	67	2,791
Oct-05	2,677	65	2,742
Nov-05	2,677	67	2,744
Dec-05	2,677	69	2,746
Jan-06	2,673	70	2,743
Feb-06	2,666	68	2,734
Mar-06	2,669	66	2,735
Apr-06	2,651	65	2,716
May-06	2,629	64	2,693
Jun-06	2,615	61	2,676
Jul-06	2,619	61	2,680
Aug-06	2,610	58	2,668
Sep-06	2,605	57	2,662
Oct-06	2,617	58	2,675
Nov-06	2,641	57	2,698

Question No.: Cities 36-29

Dec-06	2,725	58	2,783
Jan-07	2,729	58	2,787
Feb-07	2,745	60	2,805
Mar-07	2,737	59	2,796
Apr-07	2,746	58	2,804
May-07	2,746	53	2,799
Jun-07	2,753	51	2,804
Jul-07	2,806	53	2,859
Aug-07	2,811	60	2,871
Sep-07	2,825	60	2,885
Oct-07	2,824	57	2,881
Nov-07	2,853	60	2,913
Dec-07	2,892	59	2,951