

Entergy Texas, Inc.
Docket No. 41791
ETI COS 03/31/13
Cities 3rd Set, Question 25
Sabine Plant Test Year End Salaries

<u>Line #</u>	<u>Annual Rate</u>
1	92,259
2	75,421
3	75,421
4	75,421
5	97,086
6	89,943
7	157,019
8	88,473
9	75,421
10	131,213
11	75,421
12	75,421
13	75,421
14	98,280
15	71,074
16	75,421
17	92,827
18	105,314
19	75,421
20	101,499
21	112,960
22	75,421
23	75,421
24	75,421
25	75,421
26	75,421
27	75,421
28	75,421
29	72,488
30	75,421
31	79,946
32	90,775
33	75,421
34	88,045
35	75,421
36	63,086
37	75,421
38	75,421
39	91,863
40	75,421
41	75,421
42	47,384
43	79,782
44	78,236
45	108,304
46	75,421
47	99,494

Entergy Texas, Inc.
Docket No. 41791
ETI COS 03/31/13
Cities 3rd Set, Question 25
Sabine Plant Test Year End Salaries

<u>Line #</u>	<u>Annual Rate</u>
48	88,383
49	126,926
50	75,421
51	75,421
52	75,421
53	110,174
54	75,421
55	75,421
56	75,421
57	99,925
58	75,421
59	75,421
60	75,421
61	75,421
62	59,634
63	72,946
64	57,366
65	75,421
66	68,973
67	73,778
68	87,000
69	73,778
70	43,514
71	54,662
72	54,662
73	49,587
74	62,830
75	46,280

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Santo Bentivegna
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-26

Part No.:

Addendum:

Question:

Please provide the following information for the Sabine Plant for each pay period following the end of the test year through the latest available pay period, preferably in an Excel compatible file with fully functional formulas:

- a. number of employees
 - b. regular pay
 - c. overtime pay
 - d. compensated absences not included in b. above
 - e. incentives or bonuses
 - f. regular hours
 - g. overtime hours
-

Response:

Parts a, b, c, f, and g: see the attached CD.

Parts d and e – None.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Santo Bentivegna
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-27

Part No.:

Addendum:

Question:

Please provide the number of part-time Sabine Plant employees for each pay period following the end of the test year through the latest available pay period and the amount of pay and the hours worked each pay period. Please provide this response in an Excel compatible file with all formulas intact.

Response:

There were no part-time Sabine Plant employees for the period following the end of the test year through the latest available pay period.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Santo Bentivegna
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-28

Part No.:

Addendum:

Question:

Please provide the number of temporary Sabine Plant employees for each pay period following the end of the test year through the latest available pay period and the amount of pay and the hours worked each pay period. Please provide this response in an Excel compatible file with all formulas intact.

Response:

See the attached CD.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-29

Part No.:

Addendum:

Question:

Please provide the following information for ESI for each pay period in the test year, preferably in an Excel compatible file with fully functional formulas:

- a. number of employees
 - b. regular pay
 - c. overtime pay
 - d. compensated absences not included in b. above
 - e. incentives or bonuses
 - f. regular hours
 - g. overtime hours
-

Response:

For parts a, b, c, e, f, and g – See attached CD.

d. None.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-30

Part No.:

Addendum:

Question:

Please provide the overtime pay and overtime hours for ESI for the two years immediately before the test year.

Response:

See the attachment.

Entergy Texas, Inc.
Docket No. 41791
ETI COS 03/31/13
Cities 3rd Set, Question 3-30
ESI Overtime Pay and Overtime Hours

<u>Line #</u>	<u>Company</u>	<u>Year</u>	<u>Overtime Hours</u>	<u>Overtime Pay</u>
1	ESI	2011	104,549	3,369,218
2	ESI	2010	76,113	2,423,947

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Santo Bentivegna
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-31

Part No.:

Addendum:

Question:

Please provide the number of part-time ESI employees for each pay period in the test year and the amount of pay and the hours worked each pay period. Please also provide the part-time payroll and number of part-time employees for each of the 2 years prior to the test year. Please provide this response in an Excel compatible file with all formulas intact.

Response:

See the attached CD.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Santo Bentivegna
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-32

Part No.:

Addendum:

Question:

Please provide the number of temporary ESI employees for each pay period in the test year and the amount of pay and the hours worked each pay period. Please also provide the part-time payroll and the number of part-time employees for each of the 2 years prior to the test year. Please provide this response in an Excel compatible file with all formulas intact.

Response:

See the attached CD.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-33

Part No.:

Addendum:

Question:

Please provide the ESI test year end salaries that exceed the maximum State and Federal amounts for each payroll tax item.

Response:

Please see the attached CD for a schedule of ESI test year end salaries. Below are the types of taxes along with the rate and amount to which the tax is applied.

Rates effective January 1, 2013:

Medicare	1.45%	No Limit
Medicare	2.35%	on taxable gross greater than \$200,000
Social Security	6.20%	\$113,700
Federal Unemployment	0.60%	\$7,000
State Unemployment	0.89%	\$9,000

Rates in effect for 2012 were:

Medicare	1.45%	No Limit
Social Security	6.20%	\$110,100
Federal Unemployment	0.60%	\$7,000
State Unemployment	1.09%	\$9,000

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Santo Bentivegna
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-34

Part No.:

Addendum:

Question:

Please provide the following information for ESI for each pay period following the end of the test year through the latest available pay period, preferably in an Excel compatible file with fully functional formulas:

- a. number of employees
 - b. regular pay
 - c. overtime pay
 - d. compensated absences not included in b. above
 - e. incentives or bonuses
 - f. regular hours
 - g. overtime hours
-

Response:

For parts a, b, c, e, f, and g – See the attached CD.

Part d – None.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-35

Part No.:

Addendum:

Question:

Please provide the number of part-time ESI employees for each pay period following the end of the test year through the latest available pay period and the amount of pay and the hours worked each pay period. Please provide this response in an Excel compatible file with all formulas intact.

Response:

See the attachment.

Entergy Texas, Inc.
Docket No. 41791
ETI COS 03/31/13
Cities 3rd Set, Question 3-35
ESI Part Time Pay and Hours by Pay Period

<u>Line #</u>	<u>Co</u>	<u>Period Ending Date</u>	<u># of Employees</u>	<u>Regular Hours</u>	<u>Regular Pay</u>	<u>Overtime Hours</u>	<u>Overtime Pay</u>
1	ESI	3/30/2013	20	1,269	34,962		
2	ESI	4/13/2013	20	1,282	39,472		
3	ESI	4/27/2013	20	1,424	38,802		
4	ESI	5/11/2013	19	1,219	34,689		
5	ESI	5/25/2013	19	1,249	34,810	15	278
6	ESI	6/8/2013	19	1,072	30,942		
7	ESI	6/22/2013	19	1,167	33,096		
8	ESI	7/6/2013	19	1,117	32,286		
9	ESI	7/20/2013	19	1,210	35,164		
10	ESI	8/3/2013	19	1,165	33,951	2	30
11	ESI	8/17/2013	19	1,179	34,267	1	8
12	ESI	8/31/2013	18	1,221	35,753		
13	ESI	9/14/2013	18	1,140	33,657		

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-36

Part No.:

Addendum:

Question:

Please provide the number of temporary ESI employees for each pay period following the end of the test year through the latest available pay period and the amount of pay and the hours worked each pay period. Please provide this response in an Excel compatible file with all formulas intact.

Response:

There are no temporary ESI employees following the end of the test year.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Dena Willis/Vanessa
Cranston-Hava
Sponsoring Witness: Jennifer A. Raeder
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-37

Part No.:

Addendum:

Question:

Please provide a narrative description of any and all programs that the Company has instituted which resulted in a decrease to its number of employees since July 1, 2011 through the end of the test year. Provide any materials, written or otherwise, which were provided to employees or any other group, which describe these programs.

Response:

There are no programs that ETI has instituted which resulted in a decrease to its number of employees from the time period of July 1, 2011 through March 31, 2013.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Dena Willis/Vanessa
Cranston-Hava
Sponsoring Witness: Jennifer A. Raeder
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-38

Part No.:

Addendum:

Question:

Please quantify all savings achieved from the programs outlined in the response to the previous question, stating which of the savings are considered to be annually recurring and which are considered one-time savings. Documentation should be included to verify the Company's assertions. Quantify both the overall savings and the savings allocated to the Company.

Response:

There are no savings achieved from the programs outlined in the Company's response to Beaumont 3-37.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Dena Willis/Vanessa
Cranston-Hava
Sponsoring Witness: Jennifer A. Raeder
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-39

Part No.:

Addendum:

Question:

Please quantify all costs which resulted from the programs outlined in the response to question 2-37 above, stating which of the costs are considered to be annually recurring and which are considered one-time costs. The response should discuss any effect on retirement benefit (FASB 87 and 88) costs, post-retirement medical benefit (FASB 106) costs, and deferred taxes. Quantify both the overall costs and the costs allocated to the Company. Documentation should be included to verify the Company's assertions.

Response:

There are no costs associated with the Company's response to Beaumont 3-37.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Richard Pouey
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-40

Part No.:

Addendum:

Question:

Please provide a schedule showing each unscheduled change in pay at ETI during the test year and subsequent to the test year (to the extent information is available) identifying: the effective date of the change in pay; the payroll classification of the employee; the employee's job title (old and new if applicable); the amount of each change in base pay; the base pay of the employee before the change; and the reason for the change in base pay. Please provide this response in an Excel compatible file with all formulas intact.

Response:

The Company objects to this request on grounds that some of the responsive materials are highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101, 552.104 and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

See the attached highly sensitive CD.

**DESIGNATION OF PROTECTED MATERIALS PURSUANT TO PARAGRAPH
4 OF DOCKET NO. 41791 PROTECTIVE ORDER**

The Response to this Request for Information includes Protected Materials within the meaning of the Protective Order in force in this Docket. Public Information Act exemptions applicable to this information include Tex. Gov't Code Sections 552.101, 552.104 and/or 552.110. ETI asserts that this information is exempt from public disclosure under the Public Information Act and subject to treatment as Protected Materials because it concerns competitively sensitive commercial and/or financial information and/or information designated confidential by law.

Counsel for ETI has reviewed this information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials Designation.

Steve Neinast
Enter Services, Inc.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Richard Pouey
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-41

Part No.:

Addendum:

Question:

Please provide a schedule showing each ETI employee position that was vacated during the test year and subsequent to the test year (to the extent information is available), identifying the job title, the base pay of the employee that vacated the position, the job title given the employee that later filled the vacated position, and the new employee's base pay, if applicable. If this information is duplicated in the response to one of the previous questions in this set of requests please provide cross references for that information. Please provide this response in an Excel compatible file with all formulas intact.

Response:

The Company objects to this request on grounds that some of the responsive materials are highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101, 552.104 and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

See the attached highly sensitive CD.

**DESIGNATION OF PROTECTED MATERIALS PURSUANT TO PARAGRAPH
4 OF DOCKET NO. 41791 PROTECTIVE ORDER**

The Response to this Request for Information includes Protected Materials within the meaning of the Protective Order in force in this Docket. Public Information Act exemptions applicable to this information include Tex. Gov't Code Sections 552.101, 552.104 and/or 552.110. ETI asserts that this information is exempt from public disclosure under the Public Information Act and subject to treatment as Protected Materials because it concerns competitively sensitive commercial and/or financial information and/or information designated confidential by law.

Counsel for ETI has reviewed this information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials Designation.

Steve Neinast
Enter Services, Inc.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Richard Pouey
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-42

Part No.:

Addendum:

Question:

Please provide a schedule showing each ETI employee position that was created during the test year and the period following the test year (to the extent information is available), identifying the job title and the base pay of the employee that filled the position. If this information is duplicated in the response to one of the previous questions in this set of data requests please provide cross references for that information. Please provide this response in an Excel compatible file with all formulas intact.

Response:

Entergy Services Inc. (ESI) provides human resources services to the Company. ESI does not use its Human Resources Management System to track position creation dates. See the Company's response to Beaumont 3-40 and 3-43 regarding information to identify employees hired during the dates requested.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Richard Pouey
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-43

Part No.:

Addendum:

Question:

Please provide a schedule listing each ETI employee (with their identities kept confidential) at the end of the test year plus those employees added following the test year, and for each employee identify if the employee is exempt, union, or non-exempt non-union, and provide the annualized base salary or wages of each employee at March 31, 2012 and October 1, 2012. Please provide this response in an Excel compatible file with all formulas intact.

Response:

The Company objects to this request on grounds that some of the responsive materials are highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101, 552.104 and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

See the attached highly sensitive CD.

**DESIGNATION OF PROTECTED MATERIALS PURSUANT TO PARAGRAPH
4 OF DOCKET NO. 41791 PROTECTIVE ORDER**

The Response to this Request for Information includes Protected Materials within the meaning of the Protective Order in force in this Docket. Public Information Act exemptions applicable to this information include Tex. Gov't Code Sections 552.101, 552.104 and/or 552.110. ETI asserts that this information is exempt from public disclosure under the Public Information Act and subject to treatment as Protected Materials because it concerns competitively sensitive commercial and/or financial information and/or information designated confidential by law.

Counsel for ETI has reviewed this information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials Designation.

Steve Neinast
Enter Services, Inc.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Dorothy J. Duncan
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-44

Part No.:

Addendum:

Question:

Please provide the ETI payroll distribution to O&M accounts during the test year.
Please provide this response in an Excel compatible file with all formulas intact.

Response:

See the attached CD.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Dorothy J. Duncan
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-45

Part No.:

Addendum:

Question:

Please provide the ESI payroll distribution to O&M accounts during the test year.
Please provide this response in an Excel compatible file with all formulas intact.

Response:

See the Company's response to Beaumont 3-44.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Newton Spitzfaden /
Vanessa Cranston-Hava
Sponsoring Witness: Jennifer A. Raeder
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-46

Part No.:

Addendum:

Question:

Please provide a description of how the wage increases for bargaining and non-bargaining employees are implemented each year. As an example, do the salaries of all employees increase in the month the raise becomes effective (April and August) or are the raises implemented on the anniversary date of each individual employee?

Response:

Bargaining employee wage increases are implemented in accordance with negotiated contractual stipulations. Non-bargaining employee merit increases are effective on April 1st of each year based on factors such as performance, available budget dollars, internal equity and the employee's pay compared to market. Pay adjustments and promotional increases outside of the merit cycle require two levels of approval and generally a Management Level 4 officer or above.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Kent McCulloch/Vanessa
Cranston-Hava
Sponsoring Witness: Jennifer A. Raeder
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-47

Part No.:

Addendum:

Question:

Please provide an explanation of the Company's policies and practices regarding eligibility for annual pay increases.

Response:

Non-Bargaining Unit Employees:

Please see the Company's response to Staff 6-16.

Bargaining Unit Employees:

For bargaining unit employees, eligibility for, and the amount and the timing of, pay increases are negotiated with the Local 2286 of the International Brotherhood of Electrical Workers, the labor union representing those employees.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Newton Spitzfaden/
Richard Pouey
Sponsoring Witness: Jennifer A. Raeder
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-48

Part No.:

Addendum:

Question:

Please provide each ETI wage increase that was approved and the effective date of each increase for both bargaining and non-bargaining employees for 2008, 2009, 2010, 2011, 2012 and 2013 together with documentation supporting the amount of the wage increase. Please provide this response in an Excel compatible file with all formulas intact.

Response:

The Company objects to this request on grounds that some of the responsive materials are highly sensitive protected ("highly sensitive") materials. Specifically, the responsive materials are protected pursuant to Texas Government Code Sections 552.101, 552.104 and/or 552.110. Highly sensitive materials will be provided pursuant to the terms of the Protective Order in this docket.

See the attached highly sensitive CD for the information requested.

The annual salary presented in the document reflects the salary after the merit increase for non-bargaining or the wage increase for the bargaining unit has been applied.

**DESIGNATION OF PROTECTED MATERIALS PURSUANT TO PARAGRAPH
4 OF DOCKET NO. 41791 PROTECTIVE ORDER**

The Response to this Request for Information includes Protected Materials within the meaning of the Protective Order in force in this Docket. Public Information Act exemptions applicable to this information include Tex. Gov't Code Sections 552.101, 552.104 and/or 552.110. ETI asserts that this information is exempt from public disclosure under the Public Information Act and subject to treatment as Protected Materials because it concerns competitively sensitive commercial and/or financial information and/or information designated confidential by law.

Counsel for ETI has reviewed this information sufficiently to state in good faith that the information is exempt from public disclosure under the Public Information Act and merits the Protected Materials Designation.

Steve Neinast
Enter Services, Inc.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Richard Pouey
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-49

Part No.:

Addendum:

Question:

Please provide the total base pay for ETI union employees for the 12 months following each wage increase beginning in 2008 through 2013.

Response:

ETI's Fossil contract increased in August 2008, 2009, 2010; October 2011; and August 2012 and 2013.

Year-Month	Sum of Annual Rate
2008-08	\$5,017,836
2009-08	\$5,219,720
2010-08	\$5,307,181
2011-10	\$5,294,513
2012-08	\$5,039,884
2013-08	\$5,399,535

ETI's Utility and Transmission contracts increased in March 2008, 2009; January 2010; March and August 2011; and August 2012 and 2013.

Year-Month	Sum of Annual Rate
2008-03	\$20,469,662
2009-03	\$20,332,623
2010-01	\$20,275,923
2011-03	\$19,753,176
2011-08	\$19,808,381
2012-08	\$19,169,857
2013-08	\$19,633,965

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Richard Pouey
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-50

Part No.:

Addendum:

Question:

Please provide the total base pay for ETI non-union employees for the year follow each wage increase beginning in 2008 through 2013.

Response:

Merit raises are effective on April 1 of each year. Below is the ETI base pay as of April 30th of each year.

YEAR	APRIL 30
2008	\$23,804,841
2009	\$24,962,202
2010	\$23,859,063
2011	\$23,746,656
2012	\$22,755,823
2013	\$23,662,902

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-51

Part No.:

Addendum:

Question:

Please provide an annualization of payroll and payroll related taxes as of September 30, 2013. Please provide the supporting workpapers in a Microsoft Excel format file on a CD or DVD with the response.

Response:

The requested data is not available past the currently filed test year ending March 31, 2013. Please refer to AJ 22.1 through AJ 22.21 in the Company's rate filing package. Please also refer to the 45-day updates that have been provided with information through September 30, 2013 for Schedules G-1.1, G-1.2, G-1.3, and G-1.4.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Noelle Linch
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-52

Part No.:

Addendum:

Question:

Please provide the capitalization ratios for both ETI and ESI payroll costs for each month of the test year and for the six-month period after test year end.

Response:

See the attachment.

ENTERGY TEXAS, INC.
DOCKET NO. 41791 ETI COS 03/31/2013
BEAUMONT 3RD SET QUESTION 52

ETI DIRECT PAYROLL CAPITALIZATION RATIOS BY MONTH FROM APRIL 2012 THROUGH SEPTEMBER 2013

Month	O&M Expense(1)	Capitalized(1)	Other(1)	Total(1)	Cap Ratios
Apr-12	2,583,420	1,662,673	526,390	4,772,483	34.84%
May-12	2,584,893	1,685,790	557,954	4,828,637	34.91%
Jun-12	2,639,140	2,245,035	154,915	5,039,090	44.55%
Jul-12	2,419,467	1,453,279	1,217,913	5,090,659	28.55%
Aug-12	2,629,385	1,613,148	480,802	4,723,335	34.15%
Sep-12	2,667,661	852,604	1,013,627	4,533,892	18.81%
Oct-12	2,755,392	1,836,472	532,004	5,123,868	35.84%
Nov-12	2,396,873	2,393,169	794,799	5,584,841	42.85%
Dec-12	2,461,338	1,248,925	1,480,002	5,190,265	24.06%
Jan-13	2,413,000	1,185,968	1,693,150	5,292,118	22.41%
Feb-13	2,565,392	1,729,659	(176,894)	4,118,157	42.00%
Mar-13	2,881,350	1,432,709	983,367	5,297,426	27.05%
Apr-13	2,832,709	1,742,129	403,580	4,978,418	34.99%
May-13	3,175,603	2,601,558	(410,208)	5,366,953	48.47%
Jun-13	2,670,049	1,357,758	1,254,134	5,281,941	25.71%
Jul-13	2,664,617	1,649,778	497,273	4,811,668	34.29%
Aug-13	2,904,776	1,710,646	462,970	5,078,392	33.68%
Sep-13	2,982,258	1,506,707	684,564	5,173,529	29.12%

Notes: (1) Excludes affiliates.

ENTERGY TEXAS, INC.
DOCKET NO. 41791 ETI COS 03/31/2013
BEAUMONT 3RD SET QUESTION 52

AFFILIATE PAYROLL CAPITALIZATION RATIOS BY MONTH FROM APRIL 2012 THROUGH SEPTEMBER 2013

<u>Month</u>	<u>O&M Expense(1)</u>	<u>Capitalized(1)</u>	<u>Other(1)</u>	<u>Total(1)</u>	<u>Cap Ratios</u>
Apr-12	2,491,274	393,493	104,833	2,989,600	13.16%
May-12	2,416,624	352,822	105,019	2,874,464	12.27%
Jun-12	2,894,108	608,523	226,397	3,729,028	16.32%
Jul-12	2,169,869	313,032	100,087	2,582,988	12.12%
Aug-12	2,786,545	388,887	121,712	3,297,144	11.79%
Sep-12	2,417,636	404,707	87,886	2,910,229	13.91%
Oct-12	2,508,072	418,971	139,731	3,066,774	13.66%
Nov-12	2,297,943	556,947	156,217	3,011,107	18.50%
Dec-12	1,760,279	149,715	108,623	2,018,617	7.42%
Jan-13	1,857,344	288,287	247,156	2,392,787	12.05%
Feb-13	2,392,886	359,745	99,949	2,852,580	12.61%
Mar-13	3,083,047	545,680	111,013	3,739,740	14.59%
Apr-13	2,415,772	433,170	112,063	2,961,005	14.63%
May-13	2,877,203	572,420	125,930	3,575,553	16.01%
Jun-13	2,687,098	469,308	95,271	3,251,677	14.43%
Jul-13	2,325,319	355,107	95,473	2,775,900	12.79%
Aug-13	2,432,502	398,617	104,566	2,935,686	13.58%
Sep-13	3,015,250	475,962	106,436	3,597,647	13.23%

Notes: (1) Includes affiliate data only.

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Shannon Crews
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-53

Part No.:

Addendum:

Question:

Please provide the actuary reports for pensions and OPEBs for 2013 expenses.

Response:

The actuaries have provided portions of the 2013 actuarial valuation reports.

See the attached CD for the following files:

Attachment 1 – Qualified Plans 2013 Expense Letter

Attachment 2 – 2013 Qualified Expense

Attachment 3 – Entergy Postretirement HL 2013 Report Assumptions

Attachment 4 – Entergy ASC 715-60 2013 Expense

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Shannon Crews
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-54

Part No.:

Addendum:

Question:

Please provide copies of communications from the actuary with estimates of the 2014 cost for pensions and OPEBs as soon as they are available.

Response:

See the attachments.

**Entergy Retirement Plans
Projected Contributions and ASC 715-30 Expense,**

Assumptions

1. Based on 1/1/2013 census data and 1/1/2013 assets
2. Funding-specific assumptions
 - a. Interest rates
 - > Funding Target liability interest rates based on projected MAP-21 Stabilized September 24-month Average Segment Rates, assuming that changes in corporate bond rates track changes in accounting discount rates. Resulting assumed overall Effective Interest Rates:

 > 2014 = 5.85%
 - b. MAP-21 funding interest rate stabilization adopted at 1/1/2012
 - > 25-year average segment rates for 2013 and later based in historical values provided in IRS Notice 2013-11.
 - c. Assumes all available Prefunding Balance will be used to satisfy minimum contribution requirements
 - d. Mortality
 - > PPA mortality based on RP-2000 table with projections
 - e. Actuarial Value of Assets equals average of 3 values:
 - (i) fair market value at valuation date,
 - (ii) fair market value from 1 year earlier, rolled forward to valuation date at the relevant 3rd segment rate, and
 - (iii) fair market value from 2 years earlier, rolled forward to valuation date at the relevant 3rd segment rates
3. Accounting-specific assumptions:
 - a. Discount rates (all plans combined)
 > 2014 = 4.50%
 - b. Mortality
 - i. System plans = GAM94, with generational projected mortality (Scale AA) from base year 2011
 - ii. Northeast plans = RP2000, with generational projected mortality (Scale AA) from base year 2000
 - c. Market-Related Value of Assets based on 20-quarter smoothing of gains/losses
 - d. Expected return on asset component of expense assumption = 8.50%
4. Other assumptions
 - a. Active population remains level during the projection period.
 - b. Participants retire, terminate, and die in accordance with actuarial assumptions
 - c. Salary increases according to actuarial assumptions (age-based rates, with overall rate of 4.23%)
 - d. Annual rate of asset return = 8.00%
 - e. All other (non-mandated) assumptions are the same as 12/31/2012 ASC 715 disclosures
5. Policy is to contribute Minimum Required Contribution PLUS additional amount, if any, to avoid Section 436 benefit restrictions.

Entergy
Projected ASC 715-30 Expense

	ETX
2014 Projected Expense	
Service Cost	\$ 6,161,000
Interest Cost	\$ 16,740,000
Expected Return on Assets	\$ (23,265,000)
Amortization of Transition Asset	\$ -
Amortization of Prior Service Cost	\$ -
Recognized Net (Gain) / Loss	\$ 12,168,000
Total Expense	\$ 11,805,000

Entergy Texas, Inc.
Docket No. 41791
Response to Beaumont 3-54
Attachment 2

41791

From:
Sent: Friday, March 01, 2013 6:38 PM
Cc:
Subject: OPEB Projections

Tricia,

Attached are the OPEB projections, both with and without reflecting the Medicare Part D subsidy. All projections are based on the following discount rates by valuation year:
2014 4.50%

All other assumptions are consistent with the 2013 expense calculations. The projections also assume no changes to the existing plan designs and does not reflect the impact of the ITC sale.

I will follow up with the VEBA contribution and reimbursement projections.

Please let us know if you have any questions.

Thanks,
Paul

Paul L. Koch | Vice President
Aon Hewitt | Health & Benefits
400 Atrium Drive | 5th Floor South | Somerset, NJ 08873
t +1.732.302.2637 | f +1.312.381.9155
paul.koch@aonhewitt.com | aonhewitt.com

Aon is the Principal Sponsor of Manchester United.

BEAUMONT 3-54 WG29291

Entergy Corporation
ASC 715-60 Budget Expense Reflecting Medicare Part D Subsidy
(in thousands)

Texas

2014 Budget Estimates (4.50%)

Service Cost	\$ 3,855
Interest Cost	6,289
Expected Return on Assets	(9,827)
Amortization of Transition Obligation	0
Amortization of Prior Service Cost	(428)
Amortization of (Gain)/Loss	<u>3,342</u>
Total ASC 715-60 Expense	\$ 3,231

ENTERGY TEXAS, INC.
PUBLIC UTILITY COMMISSION OF TEXAS
PUC DOCKET NO. 41791

Response of: Entergy Texas, Inc.
to the Third Set of Data Requests
of Requesting Party: City of Beaumont

Prepared By: Dorothy J. Duncan
Sponsoring Witness: Michael P. Considine
Beginning Sequence No.
Ending Sequence No.

Question No.: BEAUMONT 3-55

Part No.:

Addendum:

Question:

Please provide, in both hard copy and electronic format (preferably in an Excel spreadsheet) a schedule that shows the account balance in each FERC account, for accounts 400 through 935, for the 12 month periods ending 12/31/08, 12/31/09, 12/31/10, 12/31/11, and 12/31/12.

Response:

Please see the attached and the attached CD.

ENTERGY TEXAS, INC.
DOCKET NO. 41791
BEAUMONT 3-55
ATTACHMENT

<u>Account and Desc</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
403000 - Depreciation Expense		(80,096)			
4030AM - Depreciation Expense	70,024,022	69,951,965	74,592,683	77,342,112	86,886,059
4030TA - Depr Exp Contra PIS TX Secur		(311,497)	(3,655,171)	(3,647,644)	(4,137,221)
4030TR - Depr Exp Contra TX Rita Secur	(3,915,562)	(3,948,407)	(4,047,372)	(3,997,890)	(4,342,796)
403100 - Depreciation Exp-Serv Co Alloc		10,697	57,433	24,870	
403115 - Dep Exp-Remov-Fos Steam Contra	(338,940)	(338,940)	(338,940)	(338,940)	(338,940)
403116 - Deprec Exp ARO Asset-Fossil	6,982	6,982	6,982	6,982	6,982
4031AM - Deprec Exp billed from Serv Co	924,061	985,396	1,444,548	2,191,523	3,038,549
4040AM - Amort Limited Term Electrc Plt	8,424,921	7,563,937	7,790,125	7,463,422	6,962,379
407343 - Reg Debit-Energy Efficiency		(1,169,971)	0	0	
407348 - Regulatory Debits	5,307,608	19,782,177	0	(17,411,208)	3,850,812
407351 - Reg. Debit-Amort Sec ADIT Ben	1,421,226	1,710,090	1,787,219	1,878,237	1,969,631
407353 - Reg Debit - TTC amortization		5,708,190	8,035,189	8,549,758	7,097,755
407358 - Reg Debit-Ike Generation Costs			134,446	150,835	91,005
407403 - Regulatory Credits			(517,178)	(6,746)	(559,101)
407425 - Reg Credit-ARO-Asbestos Remov	148,018	136,984	125,286	112,884	99,740
408100 - Sales / Use Tax		(2,659)			2,185,145
408105 - Taxes Other Than Inc-Util Op		300,000	6,200,000	6,600,000	(6,200,000)
408110 - Employment Taxes	3,820,656	4,364,588	4,583,766	3,920,746	4,162,955
408122 - Excise Tax - State				4,441	5,739
408123 - Excise Tax - Federal		69,127			4,372
408142 - Ad Valorem	20,629,328	21,762,130	23,361,075	24,252,471	26,144,007
408152 - Franchise Tax - State	(46,803)	102,150	26,913	114,782	189,779
408154 - Franchise Tax - Local	12,461,969	13,903,482	17,562,126	21,111,782	20,758,495
408163 - Street Rentals Tax	3,744,355	3,062,376	1,593,846	574,262	434,314
408164 - Gross Receipts & Sales Tax	10,975,697	9,480,145	8,779,920	10,789,374	9,622,403
408165 - City Occupation Tax	195	193	190	191	194
408172 - Regulatory Commission - State	2,262,691	2,438,875	1,788,791	1,960,625	2,040,497
408180 - Sales & Use Tax	(232,901)				
408202 - Taxes Other Than Inc- O I & D	18,265		10	775	41
409112 - Income Taxes-Util Op Inc - Fed	46,307,533	(88,830,987)	(11,669,207)	(33,742,066)	(114,649,101)
409114 - Income Taxes-Util Op Inc-State	3,953,901	2,041,908	1,060,177	3,152,877	4,933,670
409148 - Uncertain Income Taxes-Federal		20,696,652	2,748,401	1,411,452	1,250,516
409149 - Uncertain Income Taxes - State		436,329	(514,181)	(856)	
409210 - Income Taxes-O I & D - Federal	8,350,252	15,243,202	1,060,558	697,366	(27,842)
410101 - Prov Defer Inc Taxes-Util-Fed	406,318,674	559,455,034	720,739,379	427,641,178	358,969,848
410120 - Prov Def Inc Tax-Util Op-State	1,242,339	147,680	4,279,932	5,431,997	1,820,035
410205 - Prov Def Inc Taxes-O I & D-Fed		1,499			
411107 - Accretion Exp-ARO Asset-Fossil	183,938	194,974	206,673	219,073	232,218
411110 - Prov Def Inc Tax-Cr-Op Inc-Fed	(435,316,410)	(470,641,776)	(669,360,843)	(347,982,908)	(216,172,381)
411120 - Prov Def Inc Tax-Cr-Op Inc-Sta	71,625	(89)	(4,253,071)	(5,507,753)	(1,997,162)
411210 - Prov Def Inc Tax-Cr-O I&D-Fed		(24,833)			
411430 - Itc Amortization	(1,609,460)	(1,609,251)	(1,609,064)	(1,609,048)	(1,609,261)
411800 - Gain From Disposn Of Allownce	(4,833)	(6,383)	(1,412)	(106)	(28)
417100 - Expenses- Nonutility Oper	(36,783)				0
4171AM - Expenses - Non Utility Oper	292,548	292,548	292,548	292,548	292,466
418100 - Equity Earnings Subs Cos	392,680	640,088	1,006,304	1,041,033	1,181,703
419000 - Interest & Dividend Income	(8,576,424)	(47,092,860)	(7,031,140)	(5,476,872)	2,328,926
419011 - Affiliated Interest Income	(2,646,262)	(362,406)	(148,151)	(16,360)	(67,950)
419100 - Afudc - Other Funds	(3,928,357)	(5,232,404)	(5,660,713)	(3,781,155)	(4,537,010)
421000 - Misc Nonoperating Income	(13,421,328)	(3,594,253)	(2,854,125)	(138,376)	(514,890)
421010 - Misc Non-Oper Income - Affilt	(49,325)	(49,325)	(49,325)	(49,325)	(49,325)

ENTERGY TEXAS, INC.
DOCKET NO. 41791
BEAUMONT 3-55
ATTACHMENT

<u>Account and Desc</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
421100 - Gain On Disposition Of Prop	(1,678,259)				
4211AM - Gain On Disposition Of Prop			(52,407)		(38,960)
4212AM - Loss On Disposition Of Prop		79,777		154,639	
421340 - Royalty Income	(111,053)	(29,618)	(14,589)	(13,148)	(39,889)
425000 - Miscellaneous Amortization		80,096	80,096	80,096	80,096
426100 - Donations	838,855	783,436	722,062	681,020	776,722
426290 - Life Insurance Kidco	(589,614)	(665,468)	(688,027)	(590,989)	(579,740)
426300 - Penalties	17,509	282,135	31	59,579	415,122
426310 - Penalties - Income Tax	39	5	4		
426400 - Exp-Civic, Political & Rel Act	2,111,025	2,101,183	2,344,975	2,414,351	2,528,420
426500 - Other Deductions	202,933	6,952,741	3,405,941	125,844	1,275,337
426X02 - Otr Ded. Reclass to O&M		(6,779,200)			
426X03 - OM reclass from Otr Ded.		6,779,200			
427000 - Interest On Long Term Debt	318,020	297,954	351,184	267,338	267,829
427100 - First Mortgage Bonds		40,039,583	51,757,500	55,560,000	57,712,500
427DAA - Interest Expense - DAA	50,204,513	34,587,942	4,478,419		
428000 - Amort-Debt Discount & Expense	854,926	1,590,590	1,300,615	1,401,831	1,556,963
428100 - Amort Of Loss On Reacq Debt	2,088,315	1,496,367	1,827,649	1,822,892	1,655,172
430000 - Interco Int Exp-Unrelated	1,325,578	949,841	31,326	25,479	53,662
431000 - Other Interest Expense	4,863,689	5,875,030	(1,031,267)	(162,510)	1,966,166
431003 - Tax Deficiencies					78
431006 - Bank Loans - Interest Exp.	1,390,948	314,655	126,736	126,389	259,303
431191 - Accrued Interest on UTPs	(1,200,000)	0	(100,000)	0	600,000
431U90 - Int Def Compensation Kidco	175,814	66,622	252,819	114,141	92,326
432000 - Afudc-Borrowed Funds - Cr.	(2,239,908)	(2,510,337)	(3,618,165)	(2,609,093)	(3,258,414)
438000 - Dividends Declared-Common Stk	11,921,798	119,500,000	86,400,000	5,780,000	87,180,000
440000 - Residential Sales	(585,469,571)	(509,826,123)	(504,633,357)	(583,405,827)	(503,093,545)
442100 - Commercial Sales	(405,610,716)	(325,213,062)	(295,153,744)	(340,655,164)	(297,699,763)
442200 - Industrial Sales	(485,802,435)	(328,955,519)	(297,533,314)	(343,796,078)	(291,228,971)
444000 - Public Street & Hwy Lighting	(5,531,249)	(5,104,088)	(4,751,540)	(5,126,929)	(5,130,037)
445000 - Other Sales To Pub. Authorit	(20,258,354)	(16,508,288)	(15,263,083)	(17,957,233)	(15,046,478)
447001 - Sales For Resale Assoc Co	(25,378,384)	(3,344,022)	(7,579,012)	(20,389,515)	(79,774,423)
447002 - Sales For Resale Non Assoc Co	(5,485,063)	(1,837,850)	(1,913,020)	(4,320,404)	(3,997,178)
447004 - Municipalities & Co-Op Revenues		(7,947,049)	(68,942,712)	(69,565,103)	(31,804,474)
447005 - Imputed Transmission Revenue	(314,607)	(194,118)	(154,368)	(277,151)	(132,635)
447115 - Resource Plan Rev - Affiliated	(410,136,085)	(214,709,164)	(249,281,338)	(241,995,228)	(198,812,955)
447390 - System Agreement Receipts	0	(75,650,301)	(116,208,894)	(8,000)	(34,262,000)
447550 - Opportunity Sales			(5,153,757)		
449100 - Provision For Rate Refund	(25,174)		0	63,499	
450000 - Forfeited Discounts	(1,180,853)	(597,476)	(848,002)	(1,636,046)	(1,601,712)
451000 - Miscellaneous Service Revenue	(3,737,104)	(3,601,891)	(3,328,731)	(3,218,381)	(3,234,915)
454000 - Rent From Electric Property	(1,540,424)	(497,708)	(502,170)	(459,253)	(668,172)
454100 - Pole Attachments	(2,312,212)	(2,547,137)	(2,480,614)	(2,479,325)	(2,834,136)
456000 - Other Electric Revenues					(1,112)
456002 - Distribution Substation Svc.					(514,453)
456100 - Miscellaneous Revenue	(340,848)	(372,824)	(323,270)	(363,483)	(376,747)
456101 - Side Lights	50	3,075	(16,145)	(32,340)	(17,192)
456102 - Gia Annual Fees	(319,005)	(254,116)	(357,298)	(257,000)	(161,593)
456104 - Cwl Transmission Revenue	(223,684)	(223,734)	(241,369)	(250,228)	(246,691)
456107 - Network Transmission Revenue	(9,898,112)	(10,382,555)	(11,719,425)	(13,151,006)	(13,574,838)
456108 - Schdlg Syst Control & Dispatch	(508,022)	(520,072)	(592,727)	(685,937)	(698,989)
456109 - Reactive Suppt & Voltage Cntrl	57,334		(1,818)		
456111 - Non-Firm Transmission Revenue	(903,436)	(608,285)	(721,514)	(732,875)	(418,320)
456112 - Short Term Firm Transm Revenue	(4,189,202)	(3,490,134)	(2,687,097)	(2,710,992)	(3,329,718)
456113 - Long Term Firm Transm Revenue	(3,897,577)	(4,417,203)	(5,228,237)	(5,919,351)	(6,565,779)

ENTERGY TEXAS, INC.
DOCKET NO. 41791
BEAUMONT 3-55
ATTACHMENT

<u>Account and Desc</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
456117 - Reg & Freq Response Trans Rev	(6,208)	(6,342)	(7,259)	(23,712)	(24,172)
456118 - Spinning Reserve Ptp Tran Rev	(9,598)	(9,805)	(11,223)	(36,660)	(37,373)
456119 - Suppl Reserve Ptp Tran Rev	(9,554)	(9,760)	(11,171)	(36,493)	(37,202)
456126 - RTO & ICT Start-up Costs Recov	(541,633)	(555,437)	(475,223)		
456127 - RTO & ICT Operations Costs Rec	(442,258)	(502,474)	(622,884)	(621,795)	(610,837)
4561FR - FFR Transm Revenue			(121,671)	(149,845)	(250,478)
456200 - Unbilled Revenue	711,542	(3,682,600)	(1,004,583)	(1,128,391)	53,205
456300 - Unbilled Revenue-Wholesale		(1,781,912)	(2,739,564)	(974,144)	3,267,933
456410 - Trans Equal Charges	(2,660,494)	(960,402)	559,630	(1,377,499)	0
456420 - Affiliate service fee revenue	0	0	(852,083)	(890,000)	(890,000)
459000 - Company Use	0				
499000 - Revenue Suspende	0	0	0	0	0
500000 - Oper Supervision & Engineerin	5,391,475	5,390,378	5,562,000	5,323,644	5,593,134
501000 - Fuel	(98,247)	(439,330)	(238,451)	(337,869)	(236,497)
501100 - Fuel - Oil	479,459	552,968	369,714	809,511	600,681
501203 - Fuel-Natural Gas	627,297,327	276,389,841	324,594,138	310,606,958	170,185,705
501301 - Fuel - Coal	48,350,907	45,020,658	46,088,131	52,996,395	42,784,303
502000 - Steam Expenses	2,496,797	3,356,636	3,743,497	4,055,884	3,749,794
505000 - Electric Expenses	1,494,704	2,305,381	2,524,125	2,346,228	2,536,754
506000 - Misc Steam Power Expenses	7,052,432	7,622,175	8,085,218	7,606,477	7,612,811
507000 - Rents	93,640	80,936	26,301	161,831	133,312
509100 - NOX Emissions Allowance Exp		241,171	104,255	27,172	6,045
509101 - NOX Seasonal Allowances Exp		396,868	(350,381)	11,910	1,032
510000 - Maintenance Supr & Engineerin	1,022,810	1,490,312	991,982	1,266,209	1,197,114
511000 - Maintenance Of Structures	1,233,617	2,094,913	2,991,497	2,055,675	1,753,575
512000 - Maintenance Of Boiler Plant	10,426,552	12,725,274	12,710,037	11,351,225	11,691,767
513000 - Maintenance Of Electric Plant	8,197,297	11,019,946	12,327,418	13,652,132	20,561,978
514000 - Maintenance Of Misc Steam Plt	726,583	1,219,257	1,348,945	965,280	1,710,422
535000 - Operating Supervision & Engin	0	6,561	(567)	3,242	0
538000 - Electric Expenses	0	0	0	0	0
539000 - Misc Hydro Power Generation	0	2,175	(12)	369	115
541000 - Maintenance Supervision & Eng	0	1,881	(608)		122
544000 - Maint Of Electric Plt	0	(532)	(1,169)	10,345	0
545000 - Maint Of Misc Hydraulic Plt	0	0		669	0
555001 - System Companies Purchases	147,290,183	93,472,288	139,657,934	75,993,061	15,459,552
555002 - System Purchases From Others	283,150,426	102,870,679	134,780,429	199,881,781	292,089,412
555005 - Co-Generation	185,274,189	123,858,093	154,010,569	165,811,987	117,699,922
555010 - Rsrc Plan Purch Pwr - Affiltd	335,670,708	242,176,108	284,236,050	308,222,013	285,913,991
555011 - Add'l RSRC Plan PurchPwr 2010			5,291,731		
555200 - Purch Power-Entergy-Affiliates	14,040,913	22,173,184	25,461,134	25,158,657	6,713,293
556000 - System Control & Load Disp.	685,369	794,004	907,134	913,247	828,922
557000 - Other Expenses	580,169	664,841	1,902,330	320,143	259,366
557002 - Deferred Electric Fuel Cost	(103,783,426)	129,199,020	(27,471,841)	(12,091,709)	30,535,663
557005 - Deferred TX capacity rider	8,462,403	3,241,387	(12,448)		
557310 - Def. Electric-Fuel Res Costs	987,674	(5,267,596)			
560000 - Oper Super & Engineering	4,192,186	5,217,391	5,155,446	5,229,387	5,477,146
561000 - Load Dispatching	670,862	550,346	695,622	707,300	0
561100 - Load dispatch - reliability	217,052	223,277	226,125	242,246	250,466
561200 - Load Dispatch- transm system	1,244,849	1,313,454	1,397,533	1,432,137	1,393,029
561300 - Load disptch-transm serv & sch	485,172	514,178	566,591	592,069	539,208
561500 - Syst plan & standards devlpmnt	459,354	487,060	359,556	425,641	358,504
561600 - Transmission Service Studies	45,832	48,434	48,353	55,365	49,132
562000 - Station Expenses	88,806	87,350	140,950	195,837	163,541
563000 - Overhead Line Expenses	143,708	261,836	516,060	566,241	241,763
565399 - Transmission Equalization	0			8,929,644	8,651,543

ENTERGY TEXAS, INC.
DOCKET NO. 41791
BEAUMONT 3-55
ATTACHMENT

<u>Account and Desc</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
565FFR - FFR Transm Expense					102,233
566000 - Misc. Transmission Expenses	590,887	644,957	903,707	1,362,449	2,116,411
567000 - Rents	733,660	985,118	956,311	1,133,466	869,331
568000 - Maint. Supervision & Engineer	2,016,736	2,056,905	2,920,972	2,113,147	2,379,275
569000 - Maintenance Of Structures	58,536	62,729	74,353	143,076	84,973
569100 - Maint Transm Computer&Telecom	397,825	288,096	400,264	290,558	116,824
570000 - Maint. Of Station Equipment	1,284,937	1,696,996	1,602,563	1,504,813	2,011,807
571000 - Maint Of Overhead Lines	1,635,708	1,649,649	1,589,106	1,471,105	1,549,061
573000 - Maint Misc Transmission Plant	11,187	12,329	43,697	39,109	23,041
575201 - DayAhead and RealTm Mkts WPP				77,232	59,523
576301 - Maint of Computer Software WPP				35,758	33,296
580000 - Operation Supervision&Enginee	5,616,584	5,812,682	5,449,556	5,636,585	5,483,187
581000 - Load Dispatching	429,251	461,187	441,309	453,503	458,661
582000 - Station Expenses	417,854	422,744	448,908	486,439	529,026
583000 - Overhead Line Expenses	528,020	754,843	138,165	148,598	651,817
584000 - Underground Line Exps	802,093	783,978	770,274	785,955	913,877
585000 - Street Light & Signal System	107,926	170,055	427,086	230,289	195,240
586000 - Meter Expenses	1,554,711	1,890,713	1,988,930	2,178,821	2,366,196
587000 - Customer Installation Expense	408,135	426,297	460,122	468,560	397,957
588000 - Misc Distribution Expense	1,492,509	1,705,759	1,487,458	1,618,805	1,368,042
589000 - Rents	3,484,390	5,686,056	3,247,965	3,895,953	2,105,619
590000 - Maint. Supervision & Engineer	1,266,361	1,435,927	1,386,735	1,397,272	1,338,014
591000 - Maintenance Of Structures	2,817	1,680	2,009	403,631	3,463
592000 - Maint. Of Station Equipment	589,346	707,006	853,198	730,361	747,156
593000 - Maintenance Of Overhead Lines	10,198,435	6,711,285	10,255,529	10,811,768	11,813,074
594000 - Maint Underground Lines	1,116,751	1,216,692	859,277	618,171	680,904
595000 - Maint. Of Line Transformers	45,956	16,457	25,645	13,961	3,429
596000 - Maint. St. Lght. & Sig. Syst.	557,738	507,298	569,131	685,787	666,369
596100 - Maint-Non-Roadwy Securty Lgtng	199,948	259,097	391,115	393,957	424,564
597000 - Maintenance Of Meters	205,008	219,745	174,313	202,168	156,598
598000 - Maint. Misc. Distribution Plt	400,434	397,914	427,538	484,558	305,681
901000 - Supervision	304,195	315,557	263,282	247,306	288,176
902000 - Meter Reading Expenses	3,695,079	3,749,955	3,743,361	3,968,759	4,338,857
903001 - Customer Records	6,072,510	5,927,511	5,325,271	5,143,384	5,372,315
903002 - Collection Expense	5,129,910	5,273,358	4,720,190	4,761,242	4,392,657
904000 - Uncollectible Accounts	3,072,946	4,971,978	2,052,171	2,992,389	2,865,911
904001 - Uncollect Acct Elect-Write Off		(183,404)	(1,106,887)		
905000 - Misc Customer Accounts Exp	34,359	28,313	38,149	22,285	24,871
907000 - Supervision	339,650	322,938	368,345	383,395	415,990
908000 - Customer Assistance Expenses	4,624,454	9,662,438	8,813,401	8,449,711	9,720,730
908100 - Customer assistance over/under			(336,062)	2,242,104	(492,522)
909000 - Information & Instruct Adv Ex	249,196	272,901	1,041,298	815,869	884,686
910000 - Misc Cust Ser &Information Ex	1,633,658	1,521,524	1,068,809	1,153,344	1,149,659
911000 - Supervision	1,080	2,591	2,208	4,959	7,541
912000 - Demon. & Selling Exp.	815,693	930,478	971,805	268,307	53,165
913000 - Advertising Expense	65,821	10,358	109,397	68,242	27,258
916000 - Miscellaneous Sales Expenses	155,138	114,550	135,036	404,082	557,222
920000 - Adm & General Salaries	13,002,281	14,207,288	16,215,720	17,021,826	15,936,291
921000 - Office Supplies And Expenses	1,684,877	1,327,812	1,458,030	1,721,616	2,073,353
922000 - Adm. Expense Transferred - Cr	(17,632)	1,910,890	1,137,309	1,139,017	1,203,605
923000 - Outside Services Employed	10,625,068	11,084,260	13,890,684	14,464,982	16,835,014
924000 - Property Insurance Expense	1,779,585	1,238,022	1,170,056	1,161,068	3,265,376
924004 - Prov. For Property Insurance	1,650,996	3,699,996	3,699,996	3,700,000	5,985,000
924005 - Environmental Reserve Accrual	539,367	1,083,890	781,229	1,535,607	1,324,563
925000 - Injuries & Damages Expense	4,417,051	1,223,860	2,051,696	1,999,082	4,806,381

ENTERGY TEXAS, INC.
DOCKET NO. 41791
BEAUMONT 3-55
ATTACHMENT

<u>Account and Desc</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
926000 - Employee Pension & Benefits	18,920,964	23,404,512	27,624,158	24,281,784	28,792,389
928000 - Regulatory Commission Expense	1,552,315	3,737,505	7,561,075	2,606,767	1,836,372
930100 - General Advertising Expenses	99,748	22,988	42,155	114,182	280,687
930200 - Miscellaneous General Expense	7,045,002	2,267,142	859,156	312,361	1,078,147
930201 - Active Development Expenses	9	31	(2)	39	5,429
930210 - Director'S Fees And Expenses			79,753	71,151	62,783
930220 - Affiliate service fee expense	(627,778)	(500,000)			
931000 - Rents	3,478,629	3,161,250	3,208,470	3,164,729	3,265,487
935000 - Maintenance Of General Plant	1,765,144	1,844,991	1,942,091	1,501,802	2,285,513
Net Income after dividends	<u>(45,972,874)</u>	<u>55,659,902</u>	<u>20,198,849</u>	<u>(75,064,114)</u>	<u>45,208,344</u>