

**Entergy Texas, Inc.**  
**Affiliate Billings - by Witness, Class, Department and Project**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB-C  
 2013 TX Rate Case

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 2013 TX Rate Case  
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Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	Total Billings		(C)	(D)	(E)	(F)	(G)	(H)
						(A)	(B)						
						Support	Service Company Recipient						
Legal Services	ESI	LG18N	C2PPH477D	License Renewal - Emergent Scope	DIRECT72	76,667	11,609	88,277	88,277	0	0	0	0
Legal Services	ESI	LG18N	C2PPS26JA	Unit 2 License Renewal	DIRECT7A	222,903	27,214	250,117	250,117	0	0	0	0
Legal Services	ESI	LG18N	C2PPG233A	Unit 3 License Renewal	DIRECT77	218,231	26,841	245,072	245,072	0	0	0	0
Legal Services	ESI	LG18N	F3PCG0026	NORTHEAST MGMT OVERSITE IP2/IP3 EVE	SP17N7A	135,391	16,785	152,176	152,176	0	0	0	0
Legal Services	ESI	LG18N	F3PCG000F	DIRECT SUPPORT TO JAF	DIRECT78	25,116	3,285	28,401	28,401	0	0	0	0
Legal Services	ESI	LG18N	F3PCG000P	DIRECT SUPPORT TO PILGRIM NPS	DIRECT78	64,998	7,764	72,762	72,762	0	0	0	0
Legal Services	ESI	LG18N	F3PCG000Y	VERMONT YANKEE 100%	DIRECT78	181,511	24,058	205,569	205,569	0	0	0	0
Legal Services	ESI	LG18N	F3PCG000Y	ENN EQUAL SPLIT	DIRECT78	659,736	89,846	749,583	749,583	0	0	0	0
Legal Services	ESI	LG18N	F3PCE13321	ESI GENERAL LEGAL ADVICE	LVLSVCAL	144	21	166	166	16	0	0	15
Legal Services	ESI	LG18N	F3PCN20701	ESI NUCLEAR EMPLOYEES	DIRECT78	2,285	354	2,640	2,640	0	0	0	0
Legal Services	ESI	LG18N	F3PCN2SDOE	DOE SPENT FUEL LITIGATION - ESI	SNUCUNIT	1,775,650	0	1,775,650	1,775,650	0	0	0	0
Legal Services	ESI	LG18N	F3PPG6SPES	IP2 / IP3 SPEEDS Permit	DIRECT78	879	0	879	879	0	0	0	0
Legal Services	ESI	LG18N	F3PPLEGPAL	LEGAL SERVICES - PALISADES	DIRECT7A	34,205	4,670	38,874	38,874	0	0	0	0
Legal Services	ESI	LG18N	F3PPSCOUT1	Project Scout (NY Litigation Anal.)	DIRECT72	13,291	1,249	14,540	14,540	0	0	0	0
Legal Services	ESI	LG18N	F3PPWC0323	Wholesale Commodity Bus-JAF IP2,IP3	57778N7A	3,840	492	4,331	4,331	0	0	0	0
Legal Services	ESI	LG18N	F3PPZUWELL	Entergy Wellness Program	EMPLOYAL	114	12	127	127	6	0	0	6
Total						3,529,257	228,121	3,757,378	3,757,356	21	0	0	21
Legal Services	ESI	LG19B	F3PCF2511	JR - GENERAL, INQUIRIES & MAILINGS	DIRECT7R	510	0	510	510	0	0	0	0
Legal Services	ESI	LG19B	F3PCF3256	EXECUTIVE SUPPORT & BRD OF DIRECTRS	ITSPENDA	1,696	0	1,696	1,638	59	0	0	59
Legal Services	ESI	LG19B	F3PCZ0DEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	28	0	28	26	2	0	0	2
Legal Services	ESI	LG19B	F3PCZ0150	SHAREHOLDER/DIRECTOR EXPENSES	ASST5ALL	8,486	0	8,486	7,684	802	0	0	802
Total						10,721	0	10,721	9,858	863	0	0	863
Legal Services	ESI	LG19B	ACPR	Accrue Payroll	N/A	0	0	0	0	0	0	0	0
Legal Services	ESI	LG19C	ATTR	Attend Training	N/A	0	0	0	0	0	0	-2	-2
Legal Services	ESI	LG19C	C1PPERG201	Systemwide Ergonomics Capital - SW	EMPLOYAL	8,349	0	8,349	7,965	383	-383	0	0
Legal Services	ESI	LG19C	C7PPS2509	HURRICANE ISAAC OPS ELL 8/28/12	DIRECT7L	10,439	1,687	12,126	12,126	0	0	0	0
Legal Services	ESI	LG19C	C7PPS3227	H. Isaac Capital Distr EMI 8/28/12	DIRECT7M	360	58	418	418	0	0	0	0
Legal Services	ESI	LG19C	C7PPS34091	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECT7O	3,240	524	3,763	3,763	0	0	0	0
Legal Services	ESI	LG19C	C7PPS3411	HURRICANE ISAAC DIST ESSL 8-28-12	DIRECT7L	1,440	233	1,673	1,673	0	0	0	0
Legal Services	ESI	LG19C	E2PPS3517	HURRICANE ISAAC T-Grid ELL 8-27-2012	DIRECT7L	1,620	262	1,882	1,882	0	0	0	0
Legal Services	ESI	LG19C	E2PPS34087	HURRICANE ISAAC T-Grid ENOI 8.28.12	DIRECT7O	720	116	836	836	0	0	0	0
Legal Services	ESI	LG19C	E2PPS3444	HURRICANE ISAAC T-Grid ESSL	DIRECT7L	180	29	209	209	0	0	0	0
Legal Services	ESI	LG19C	E2PPS3502	System Command Center ISAAC 2012	DIRECT7S	0	0	0	0	0	0	0	0
Legal Services	ESI	LG19C	F3PCG0026	NORTHEAST MGMT OVERSITE IP2/IP3 EVE	SP17N7A	19,162	2,512	21,674	21,674	0	0	0	0
Legal Services	ESI	LG19C	F3PCG000Y	VERMONT YANKEE 100%	DIRECT78	68,726	9,045	77,772	77,772	0	0	0	0
Legal Services	ESI	LG19C	F3PCG000Y	ENN EQUAL SPLIT	DIRECT78	536	22	558	558	0	0	0	0
Legal Services	ESI	LG19C	F3PCG000Y	EVENTS ADMINISTRATION	DIRECT7R	8,571	0	8,571	8,571	0	0	0	0
Legal Services	ESI	LG19C	F3PCG000Y	GEN CORP. LEGAL ENTERGY CORP.	DIRECT7R	197,767	18,912	216,678	216,678	0	0	0	0
Legal Services	ESI	LG19C	F3PCG000Y	EOI GEN COUNSEL - LEGAL SUPPORT	DIRECT7O	75	8	82	82	0	0	0	0
Legal Services	ESI	LG19C	F3PCE13321	ESI GENERAL LEGAL ADVICE	LVLSVCAL	428,251	57,586	485,838	439,633	46,204	0	-362	45,842
Legal Services	ESI	LG19C	F3PCF91182	RECORDS MANAGEMENT	RECDMGT	405	6	412	375	37	0	0	36
Legal Services	ESI	LG19C	F3PCFASLEG	FACILITIES SVCS: ESI- LEGAL SVCS	DIRECT7S	139,529	0	139,529	139,529	0	0	0	0
Legal Services	ESI	LG19C	F3PCFBLREG	BELOW THE LINE- REGULATED	CUSTEGOP	5,220	0	5,220	4,491	729	-729	0	0

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						Total Billings		Support	Service Company Recipient			Total	All Other BU's				ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
Legal Services	ESI	LG10C	F3PCFEXTR	EXECUTIVE ADVISORY SERVICES - ETR	DIRECTR	87,699	12,502	100,201	100,201	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F3PCFF1003	BOARD SUPPORT	ASST SALL	6,711	803	7,514	6,825	689	0	-4	685	0	0	0				
Legal Services	ESI	LG10C	F3PCRSALL	HR SERVICES- ALL COMPANIES	EMPLOYAL	188	32	220	209	10	0	0	10	0	0	0				
Legal Services	ESI	LG10C	F3PCRSLEG	HR SVCS - ESI LEGAL	DIRECTSI	83	0	83	83	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F3PPICDETR	Corp Divlmit - Entergy Corp	DIRECTR	48,375	0	48,375	48,375	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F3PPITRANGO	Project Tango	DIRECTR	79	10	89	89	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F3PPHOMPMO	HCM Program - PMO	EMPLOYAL	3,441	331	3,772	3,598	175	0	-1	173	0	0	0				
Legal Services	ESI	LG10C	F3PPINDDO1	DOJ Anti Trust Investigation	CUSEOPCO	8,294	918	9,213	7,839	1,373	0	-10	1,363	0	0	0				
Legal Services	ESI	LG10C	F3PPLEGUTL	Legal Services - Regulated Utility	LOADOPCO	2,197	328	2,526	2,096	429	0	-4	425	0	0	0				
Legal Services	ESI	LG10C	F3PPLONDON	Project London	EMPLOYAL	9,373	1,044	10,417	9,926	491	0	-491	0	0	0	0				
Legal Services	ESI	LG10C	F3PPRIS004	RUSEC - CORPORATE SUPPORT	DIRNH001	0	0	0	0	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F3PPSCOUTI	Project Scout (NY Litigation Anal.)	DIRECT72	201	32	233	233	100	0	0	64	0	0	0				
Legal Services	ESI	LG10C	F3PPTRDSO	MISO Transition ALL OPO	LOADOPCO	510	76	585	486	36	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13601	GENERAL LITIGATION-ELI	DIRECTLI	3,494	529	4,022	4,022	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13611	GENERAL LITIGATION-ENOI	DIRECTNO	6,471	975	7,446	7,446	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13621	GENERAL LITIGATION-EAI	DIRECTEAI	360	46	407	407	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	GENERAL LITIGATION-EGSI-LA	DIRECTLG	-20	0	-20	-20	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	DIVERSITY TRAINING	DIRECTSI	1,300	0	1,300	1,300	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	SERVICE AWARDS	DIRECTSI	88	0	88	88	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	126	0	126	119	7	0	0	7	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	VOICE & VIDEO LOCAL SERVICE	TELGENIS	752	0	752	717	35	0	0	35	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	SUPERVISION & SUPPORT - LEGAL SERVI	LBLEGAL	1,008,692	106,780	1,115,472	960,659	154,813	0	-3,415	151,398	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	SUPERVISION & SUPPORT - PUBLIC RELA	LBREXAF	24	0	24	22	2	0	0	2	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	TEAMS SHARE INCENTIVE COMPENSATION	LBRLBAL	5,990	15	6,005	5,435	570	0	0	570	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	Systemwide Ergonomics Initiative	EMPLOYAL	3,064	0	3,064	2,924	141	0	0	141	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	2011 Texas Rate Case Support	DIRECTTX	14,639	1,508	16,146	0	16,146	0	-16,146	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	Transco Implementation PMO	TRSLNOP	7,217	835	8,052	7,065	987	0	-10	977	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	Transco Reg Implementation	TRSLNOP	20,433	2,684	23,117	20,240	2,877	0	-29	2,849	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	Energy Wellness Program	EMPLOYAL	172	17	189	180	9	0	0	9	0	0	0				
Legal Services	ESI	LG10C	LQLO	Manage Legal Affairs-Corporate	N/A	0	0	0	0	0	0	0	0	0	0	0				
						2,134,543	220,464	2,355,006	2,128,800	226,207	-1,112	-20,511	204,584							
Legal Services	ESI	LG10C	C7PPS1299	SNOW STORM DL EAI DIST 12/25/12	DIRECTEAI	208	39	247	247	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	C7PPS1299	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTLI	11,575	2,071	13,646	13,646	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	C7PPS1299	STORM DMG LA DIST OPS ELL ISS 12/26	DIRECTLI	5	1	6	6	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	C7PPS1281	Storm Dmg Dist ELL 12/25/12	DIRECTTX	36	7	42	0	42	0	-42	0	0	0	0				
Legal Services	ESI	LG10C	C7PPS18443	STORM DMG LA DIST OPS EGS ISS 12/26	DIRECTLG	5	1	6	6	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F3PCE13321	ESI GENERAL LEGAL ADVICE	LVLSCAL	-15	0	-15	-15	-1	0	0	-1	0	0	0				
Legal Services	ESI	LG10C	F3PCE13321	FAC SVCS- ENTERGY BUILDING (639 LOY	DIRECTSI	1,576	0	1,576	1,576	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13601	GENERAL LITIGATION-ELI	DIRECTLI	497	169	666	666	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	GENERAL LITIGATION-EGSI-LA	DIRECTLG	511,645	67,316	578,961	578,961	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	DIVERSITY TRAINING	DIRECTSI	28	0	28	28	0	0	0	0	0	0	0				
Legal Services	ESI	LG10C	F5PCE13751	SUPERVISION & SUPPORT - LEGAL SERVI	LBLEGAL	27,946	189	28,135	24,148	3,988	0	-1	3,986	0	0	0				
Legal Services	ESI	LG10C	F5PCE13641	Civil Investigation Demand - EMI	DIRECTEAI	-231	0	-231	-231	0	0	0	0	0	0	0				
						2,134,543	220,464	2,355,006	2,128,800	226,207	-1,112	-20,511	204,584							

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						Support	Service Company Recipient	Total	All Other BU's		ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted			
Legal Services	ESI	LG1LG	ACPR	Accrue Payroll	N/A	553,274	69,793	623,067	619,038	4,028	-42	-1	3,985				
Legal Services	ESI	LG1LC	CZPP4C477B	VY License Renewal - State Approval	DIRECT72	1,556	0	1,556	1,556	0	0	0	0				
Legal Services	ESI	LG1LC	CZPP4C477E	License Renewal: Federal Suit vs VT	DIRECT72	1,594	0	1,594	1,594	0	0	0	0				
Legal Services	ESI	LG1LC	CZPPS32509	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTEL	11,458	1,951	13,409	13,409	0	0	0	0				
Legal Services	ESI	LG1LC	CZPPS32514	STORM DMG LA DIST OPS ELL ISS 1/14/	DIRECTEL	2,414	561	2,974	2,974	0	0	0	0				
Legal Services	ESI	LG1LC	CZPPS34091	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECTENO	1,294	181	1,475	1,475	0	0	0	0				
Legal Services	ESI	LG1LC	CZPPS38411	HURRICANE ISAAC DIST EGSL 8-28-12	DIRECTLGL	947	133	1,080	1,080	0	0	0	0				
Legal Services	ESI	LG1LC	F3PC6H0026	NORTHEAST MIGHT OVERSITE IP2/IP3 EVE	SL77NVA	452	64	516	516	0	0	0	0				
Legal Services	ESI	LG1LC	F3PC6H00PN	DIRECT SUPPORT TO PILGRIM NPS	DIRECTENU	1,897	243	2,139	2,139	0	0	0	0				
Legal Services	ESI	LG1LC	F3PC6H00VY	VERMONT YANKEE 100%	DIRECTENU	2,010	207	2,217	2,217	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCDDVDAT	CORPORATE DEVELOPMENT DATA ROOM	LVL5VCL	21,637	2,970	24,608	22,252	2,356	0	-24	2,332				
Legal Services	ESI	LG1LC	F3PCE13100	GEN CORP. LEGAL. ENTERGY CORP	DIRECTETR	6,057	855	6,913	5,913	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13240	EOI GEN COUNSEL - LEGAL SUPPORT	DIRECTEOI	8,655	0	8,655	8,655	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13241	GEN. COUNSEL - CGNS LEGAL	DIRECTEOI	4,077	538	4,615	4,615	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13243	GEN. COUNSEL - W3 LEGAL	DIRECTEOI	8	8	8	8	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13321	ESI GENERAL LEGAL ADVICE	LVL5VCL	653,377	72,522	725,900	656,887	69,013	0	-439	68,574				
Legal Services	ESI	LG1LC	F3PCE13800	GENERAL LEGAL SERVICES - ETHC	DIRECT60	37	37	37	37	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13802	GENERAL LEGAL SERVICES - NON-REG	ASSTNREG	36,685	1,611	38,297	38,297	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13804	GENERAL LEGAL COUNSEL - ETLIC	DIRECT66	7,307	103	7,410	7,410	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCF55558	CORPORATE DEVELOPMENT/OVERLAY	DIRECT4A	9,436	0	9,436	9,436	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCF99182	RECORDS MANAGEMENT	RECDMG	79,617	7,112	86,729	78,793	7,936	0	-64	7,872				
Legal Services	ESI	LG1LC	F3PCFBLEAG	BELOW THE LINE- REGULATED	CUSTGOP	40,773	5,301	46,074	39,645	6,429	-6,415	-14	0				
Legal Services	ESI	LG1LC	F3PCFHSALL	HR SERVICES- ALL COMPANIES	EMPLOYAL	0	0	0	0	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCN20780	ESI NUCLEAR EMPLOYEES - ANO	DIRECTOI	665	78	744	744	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCRS3095	HEADQUARTER'S CREDIT & COLLECTIONS	CUSTGOP	20,251	33	20,285	17,458	2,827	0	0	2,826				
Legal Services	ESI	LG1LC	F3PCRS6240	BILLING & PAYMENT SOLUTIONS - BAT	DIRECTAI	23	4	27	27	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCRS6241	BILLING & PAYMENT SOLUTIONS - ELI	DIRECTEL	44	8	51	51	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCRS6242	BILLING & PAYMENT SOLUTIONS - BMI	DIRECTEMI	24	0	24	24	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCRS6243	BILLING & PAYMENT SOLUTIONS - ENOI	DIRECTENO	23	3	27	27	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCRS6245	BILLING & PAYMENT SOLUTIONS - ESSI	DIRECTTX	115	21	136	0	136	0	0	136				
Legal Services	ESI	LG1LC	F3PPI1TANGO	Project Tango	DIRECTTX	137	18	155	155	0	0	0	0				
Legal Services	ESI	LG1LC	( ) Corporate O&M Storm Support	( ) Corporate O&M Storm Support	LVL5VCL	983	127	1,110	1,001	109	0	0	109				
Legal Services	ESI	LG1LC	F3PPEASTIN	Willard Exatin etal	LVL5VCL	8	8	8	7	1	0	-1	0				
Legal Services	ESI	LG1LC	F3PPEXDDCJ	Jackson Data Center Remediation	APPUSAL	160,022	0	160,022	135,468	24,554	0	0	24,554				
Legal Services	ESI	LG1LC	F3PPIWDDOJ	DOJ Anti Trust Investigation	CUSEOPCO	7,618	1,018	8,636	7,949	1,287	0	-13	1,274				
Legal Services	ESI	LG1LC	F3PPLG5STM	Katrina/Rita Insurance Recovery	DIRECTETR	115,499	822	116,322	116,322	0	0	0	0				
Legal Services	ESI	LG1LC	F3PPLGUTLI	Legal Services - Regulated Utility	LOADOPCO	9,849	193	10,042	8,333	1,710	0	-3	1,707				
Legal Services	ESI	LG1LC	F3PPLONDON	Project London	EMPLOYAL	6,290	676	6,966	6,638	328	0	-328	0				
Legal Services	ESI	LG1LC	F3PPSCOUT1	Project Scout (VY Litigation Anal.)	DIRECT72	87,781	12,256	100,037	100,037	0	0	0	0				
Legal Services	ESI	LG1LC	F3PPTRAMP	Transco Implementation	TR5BALOP	1,299	0	1,299	1,146	154	0	-151	3				
Legal Services	ESI	LG1LC	F3PCE13601	GENERAL LITIGATION-ELI	DIRECTELI	789,074	95,435	884,509	884,509	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13611	GENERAL LITIGATION-ENOI	DIRECTENO	441,384	58,872	500,256	500,256	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13621	GENERAL LITIGATION-BAT	DIRECTBAT	10,469	1,377	11,846	11,846	0	0	0	0				
Legal Services	ESI	LG1LC	F3PCE13631	GENERAL LITIGATION- ENI	DIRECTEMI	7,191	968	8,159	8,159	0	0	0	0				

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					Support	Service Company Recipient					
Legal Services	ESI	FSFCE13751	GENERAL LITIGATION- ESSI-LA	DIRECTLG	507,240	64,548	571,787	0	0	0	0
Legal Services	ESI	FSFCE13756	GENERAL LITIGATION ESSI-TX	DIRECTTX	21,947	2,868	24,816	24,816	0	-239	24,577
Legal Services	ESI	FSFCE13756	DIVERSITY TRAINING	DIRECTTX	33,854	0	33,854	0	0	0	0
Legal Services	ESI	FSFCE13756	SERVICE AWARDS	DIRECTTX	385	0	385	0	0	0	0
Legal Services	ESI	FSFCE13756	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	2,338	0	2,338	117	0	0	117
Legal Services	ESI	FSFCE13756	SUPERVISION & SUPPORT - LEGAL SERVI	LBRCORPT	44,041	0	44,041	67,634	0	-394	67,240
Legal Services	ESI	FSFCE13756	POLITICAL ACTION COMMITTEE- EXPENSE	DIRECTETR	1,894	358	2,252	0	0	0	0
Legal Services	ESI	FSFCE13756	Civil Investigation Demand - EMI	DIRECTEMI	12,223	1,640	13,864	0	0	0	0
Legal Services	ESI	FSFCE13756	Systemwide Ergonomics Initiative	EMPLOYAL	-44	0	-44	-2	0	0	-2
Legal Services	ESI	FSFCE13756	SuperBowl 2013 Volunteer Activities	DIRECTETR	684	98	782	782	0	0	0
Legal Services	ESI	FSFCE13756	Transco Implementation PMO	TRBSUNOP	38,073	5,041	43,114	7,287	0	-56	7,231
Legal Services	ESI	FSFCE13756	Transco Reg Implementation	TRBSUNOP	9,298	1,279	10,577	1,270	0	-12	1,258
Legal Services	ESI	FSFCE13756	PROJECT RAVEN	DIRECTETR	-338	0	-338	0	0	0	0
Legal Services	ESI	FSFCE13756	Entergy Wellness Program	EMPLOYAL	1,378	172	1,550	73	0	-1	72
Legal Services	ESI	FSFCE13756	Manage Legal Affrs-Litigation	N/A	0	0	0	0	0	0	0
<b>Total</b>	<b>Legal Services</b>	<b>LG1LC</b>			<b>3,626,184</b>	<b>386,307</b>	<b>4,012,491</b>	<b>218,033</b>	<b>-6,415</b>	<b>-1,739</b>	<b>209,880</b>
Legal Services	ESI	CGPPSP0038	SPO-HotSpring Transactn/TransitCosts	DIRECTEAL	10,564	1,239	11,803	0	0	0	0
Legal Services	ESI	EIPPEFF003	EAI ENERGY EFFENCY NON-INCREMNTAL	DIRECTEAL	26,849	3,562	30,411	30,411	0	0	0
Legal Services	ESI	F3PCE13100	GEN CORP. LEGAL ENERGY CORP.	DIRECTETR	68,355	318	68,673	68,673	0	0	0
Legal Services	ESI	F3PCE13321	ESI GENERAL LEGAL-ADVICE	LVLSVCL	10,573	1,314	11,887	10,750	1,137	-11	1,126
Legal Services	ESI	F3PCE13321	FACILITIES SVCS- ALL COS	SQFALLC	74	0	74	66	0	0	66
Legal Services	ESI	F3PCE13321	BELOW THE LINE- REGULATED	CUSTEGOP	2,383	239	2,622	366	-365	0	1
Legal Services	ESI	F3PCE13321	SYSTEM AGREEMENT LITIGATION	CUSEOPCO	482	61	543	462	81	-1	81
Legal Services	ESI	F3PCE14437	EAI 12-038-U WBL and Rider COR	DIRECTEAL	53,581	6,101	59,682	59,682	0	0	0
Legal Services	ESI	F3PCE20212	EAI 2012 Act 310 Filing	DIRECTEAL	11,207	1,577	12,784	12,784	0	0	0
Legal Services	ESI	F3PCE20212	EAI 2011 Rate Filing	DIRECTEAL	883	132	1,015	1,015	0	0	0
Legal Services	ESI	F3PCE20212	EAI 2013 Rate Filing	DIRECTEAL	60,156	7,789	67,945	67,945	0	0	0
Legal Services	ESI	F3PCE20212	MISO Transition EAI Path 1 costs	DIRECTEAL	103,254	12,536	115,790	115,790	0	0	0
Legal Services	ESI	F3PCE20212	MISO Transition EAI Paths 2 and 3 RTO	DIRECTEAL	10,174	1,285	11,459	11,459	0	0	0
Legal Services	ESI	F3PCE20212	MISO Transition ALL OPO	LOADOPCO	4,161	584	4,745	3,936	809	-286	523
Legal Services	ESI	F3PCE20212	Transco EAI Reg Implementation	DIRECTEAL	178,520	25,060	203,580	203,580	0	0	0
Legal Services	ESI	F3PCE20212	GENERAL LITIGATION-EAI	DIRECTEAL	520,283	66,354	586,637	586,637	0	0	0
Legal Services	ESI	F3PCE20212	SERVICE AWARDS	DIRECTEAL	191	0	191	191	0	0	0
Legal Services	ESI	F3PCE20212	SUPERVISION & SUPPORT - LEGAL SERVI	LBRCORPT	14,778	1,900	16,678	14,360	2,318	-23	2,295
Legal Services	ESI	F3PCE20212	POLITICAL ACTION COMMITTEE- EXPENSE	DIRECTETR	66,773	91	66,864	66,864	0	0	0
Legal Services	ESI	F3PCE20212	Transco Reg Implementation	TRBSUNOP	8,051	1,146	9,197	8,068	1,128	22	1,150
<b>Total</b>	<b>Legal Services</b>	<b>LG1RA</b>			<b>1,151,292</b>	<b>131,290</b>	<b>1,282,582</b>	<b>1,276,734</b>	<b>-365</b>	<b>-299</b>	<b>5,183</b>
Legal Services	ESI	ACPR	Accrue Payroll	N/A	0	0	0	0	0	0	0
Legal Services	ESI	ATPR	Attend Training	N/A	0	0	0	0	0	0	0
Legal Services	ESI	CBPCN32144	GRAND GULF EXTENDED POWER UPRATE -	DIRECTSER	28,325	1,486	29,811	29,811	0	0	0
Legal Services	ESI	CBPCN32961	Ongoing Intangibles	DIRECTSER	4,488	520	5,009	5,009	0	0	0
Legal Services	ESI	CBPCN6876	Cladding Failure Root Cause & Repair	DIRECTWFS	11,640	1,552	13,191	13,191	0	0	0
Legal Services	ESI	CGPPSP0012	SPO Project Gator Transact/Transit	DIRECTELI	548	75	622	622	0	0	0

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**Entergy Texas, Inc.**  
**Affiliate Billings - by Witness, Class, Department and Project**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

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Class	Billing Entry	Dept	Activity/ Project Code	Activity/ Description	ESI Billing Method	Total Billings		(D)	(E)	(F)	(G)	(H)
						Support	Service Company Recipient					
Legal Services	ESI	LGIRC	C6PPSP0038	SPO-HotSpring Transactn/Transm Costs	DIRECTEAL	2,704	348	3,052	0	0	0	0
Legal Services	ESI	LGIRC	C6PPSP0046	SPO-Hinds Transactn/Transm Cost	DIRECTEAL	1,929	250	2,179	0	0	0	0
Legal Services	ESI	LGIRC	C6PPSP00783	Ninmille 6. Build New Unit 6	DIRECTEAL	10,231	1,307	11,538	0	0	0	0
Legal Services	ESI	LGIRC	C7PPS1292	H-Isaac Capital Distr EAI 8/28/12	DIRECTEAL	569	84	654	0	0	0	0
Legal Services	ESI	LGIRC	C7PPS2509	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTEAL	18,463	2,516	20,978	0	0	0	0
Legal Services	ESI	LGIRC	C7PPS13227	H-Isaac Capital Distr EMI 8/28/12	DIRECTEAL	822	122	944	0	0	0	0
Legal Services	ESI	LGIRC	C7PPS30691	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECTEAL	32,138	5,003	37,140	0	0	0	0
Legal Services	ESI	LGIRC	C7PPS18411	HURRICANE ISAAC DIST EGSL 8-28-12	DIRECTEAL	17,257	2,337	19,594	0	0	0	0
Legal Services	ESI	LGIRC	F3PCGH00VY	VERMONT YANKEE 100%	DIRECTEAL	652	97	748	0	0	0	0
Legal Services	ESI	LGIRC	F3PCSP00UT	SYSTEM PLANNING & STRATEGIC ADVICE-	LOADOPCO	2,212	228	2,441	414	0	-4	410
Legal Services	ESI	LGIRC	F3PCED1591	MISC FERC REG COMM EXP	LOADOPCO	6,072	886	6,958	1,175	0	-11	1,164
Legal Services	ESI	LGIRC	F3PCED1601	FERC - OPEN ACCESS TRANSMISSION	LOADOPCO	1,871	272	2,142	365	0	-4	362
Legal Services	ESI	LGIRC	F3PCED1100	GEN CORP - LEGAL ENERGY CORP	DIRECTEAL	38,500	5,058	43,558	0	0	0	0
Legal Services	ESI	LGIRC	F3PCED1243	GEN. COUNSEL - W3 LEGAL	DIRECTEAL	1,493	184	1,677	0	0	0	0
Legal Services	ESI	LGIRC	F3PCED13321	ESI GENERAL LEGAL ADVICE	LV-SVICAL	46,318	5,898	52,216	4,931	0	-45	4,886
Legal Services	ESI	LGIRC	F3PCF10445	ENTERGY CONSOLIDATED TAX SERVICES	ASSTALL	182	25	206	187	0	0	19
Legal Services	ESI	LGIRC	F3PCBLREG	BELOW THE LINE- REGULATED	CUSTEGOP	2,807	382	3,188	445	-442	0	0
Legal Services	ESI	LGIRC	F3PCSYAGR	SYSTEM AGREEMENT LITIGATION	CUSEOPCO	74,685	11,033	85,719	12,787	0	-133	12,654
Legal Services	ESI	LGIRC	F3PP09MILE	ENO Nine Mile Study	DIRECTEAL	4,632	532	5,164	0	0	0	0
Legal Services	ESI	LGIRC	F3PP1TRALA	Transco ELL and EGSL Reg Implementa	CUSEGLA	226,098	30,150	256,248	0	0	0	0
Legal Services	ESI	LGIRC	F3PPAD1FL9	ELL Fuel Audit 2005-2009	DIRECTEAL	692	93	785	0	0	0	0
Legal Services	ESI	LGIRC	F3PPAM1EXN	AMI Pilot ENO AEG Exp non-Increment	DIRECTEAL	270	42	312	0	0	0	0
Legal Services	ESI	LGIRC	F3PPAMPDEV	Advanced Mgmt Dev Program	EMPLOYAL	4,518	0	4,518	207	0	0	207
Legal Services	ESI	LGIRC	F3PPDOWPPA	Dow 3 Year PPA (2011-2014)	DIRECTEAL	-46	0	-46	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD14337	EAI 12-038-U WBL and Rider CCR	DIRECTEAL	158	151	173	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD2012	EAI 2012 Act 310 Filing	DIRECTEAL	268	31	298	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1013	EAI 2013 Rate Filing	DIRECTEAL	0	1	1	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1AMIS	MISO Transition EAI Path 1 costs	DIRECTEAL	20,548	2,753	23,301	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1GSRP	EGSL LPSC Formula Rate Plan Filing	DIRECTEAL	122	0	122	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1GSL12	EGSL LPSC Rate Case TY2012	DIRECTEAL	56,474	8,374	64,848	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1GSLMT	MISO Transition EGSL costs	DIRECTEAL	75,480	10,274	85,754	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1ALGR	ELL Agiers Regulatory Matters	DIRECTEAL	34,772	2,313	37,085	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1012	ELL LPSC Rate Case TY2012	DIRECTEAL	63,617	9,301	72,918	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1LMS	MISO Transition ELL costs	DIRECTEAL	75,891	10,321	86,212	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1MIS	MISO Transition EMI costs	DIRECTEAL	658	62	720	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1ENSVT	CNO Ener Smart N O Ener Eff Prog	DIRECTEAL	19,187	2,507	21,694	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1ENFRP	ENO Annual FRP Filing 2010-12	DIRECTEAL	40,750	5,518	46,268	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1OIMT	MISO Transition ENOI costs	DIRECTEAL	136,116	16,592	152,709	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1TMS	MISO Transition ETI costs	DIRECTEAL	24,364	2,753	27,117	0	0	-9,427	17,690
Legal Services	ESI	LGIRC	F3PPD1FRP10	EGSL LPSC Formula Rate Plan TY 2010	DIRECTEAL	43	9	51	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1FRP11	EGSL LPSC Formula Rate Plan TY2011	DIRECTEAL	4,656	529	5,185	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1GRSP11	EGSL RATE STABILIZATN (TY 2010/2011)	DIRECTEAL	1,181	173	1,355	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1GRSP12	EGSL RATE STABILIZATN (TY 2011/2012)	DIRECTEAL	1,771	197	1,968	0	0	0	0
Legal Services	ESI	LGIRC	F3PPD1NVD01	DOI Anti Trust Investigation	CUSEOPCO	13,616	1,867	15,483	2,308	0	-24	2,284
Legal Services	ESI	LGIRC	F3PPD1GUTL	Legal Services - Regulated Utility	LOADOPCO	727,234	99,484	826,718	139,800	0	-685	139,115

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**Entergy Texas, Inc.**  
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**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB-C  
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Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)	(C)		(D)		(E)	(F)	(G)	(H)
						Total Billings		Service Company Recipient	Total	All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted		
						Support	Support									
Legal Services	ESI	LGIRC	F3PPLRP10	ELL LPSC Formula Rate Plan TY 2010	DIRECTLI	177	26	203	203	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPLRP11	ELL LPSC Formula Rate Plan TY2011	DIRECTLI	12,520	1,680	14,200	14,200	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPLGFA09	EGSL FUEL AUDIT 2005-2009	DIRECTLG	19,116	2,694	21,810	21,810	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPLGROEG	EGSL RSP ROE Eval Docket U-32425	DIRECTLG	36,507	3,934	40,441	40,441	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPLGVPSY	Little Gypsy Securitization	DIRECTLI	10	2	11	11	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPLNDON	Project London	EMPLOYAL	466	50	516	491	24	0	-24	0	0	0	0
Legal Services	ESI	LGIRC	F3PPMFA10	2010 EMI Fuel Audit	DIRECTMI	255	34	288	288	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPMFA12	2012 EMI Fuel Audit	DIRECTMI	9,226	1,341	10,567	10,567	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPGA011	PGA Audit 2009-2011	DIRECTLG	4,208	673	4,881	4,881	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPRC2008	ENOI 2008 RATE CASE	DIRECTNO	5,013	661	5,673	5,673	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPRTOSYS	MISO Transition System Agr Changes	LOADSYAG	37,417	4,086	41,503	32,617	8,885	0	-4,216	4,670	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED25	SPO 2010 Renewable RFP - LA only	CUSELGA	28,833	4,052	32,885	32,885	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED42	SPO Expense ISES Purchase Option	OWNISES2	23,600	2,128	25,728	25,728	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED50	SPO Evangeline Expense	DIRECTLI	11,186	1,254	12,440	12,440	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED51	SPO Agrielectric PPA	DIRECTLG	7,126	0	7,126	7,126	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED52	SPO Rain CII Carbon PPA	CUSELSPC	59,059	0	59,059	59,059	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED56	SPO Montauk Energy PPA	DIRECTLI	238	0	238	238	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED62	2012 LTSupplySideStableRFP	LOADSYAG	13,656	1,828	15,484	12,157	3,327	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED66	SPO EAI Grand Gulf MSS-4 Agreement	DIRECTEAI	192	18	210	210	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPSPED67	SPO EMI Grand Gulf MSS-4 Agreement	DIRECTEMI	192	18	210	210	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPTCGS11	TX Docket Competitive Generation Sv	DIRECTTX	1,355	192	1,546	0	1,546	0	-15	1,531	0	0	0
Legal Services	ESI	LGIRC	F3PPTDERSC	Energy Regional State Committee	LOADOPCO	4,196	444	4,640	3,851	788	0	-7	782	0	0	0
Legal Services	ESI	LGIRC	F3PPTDERSD	MISO Transition ALL OPKO	LOADOPCO	133,084	17,253	150,337	124,895	25,442	0	-8,939	16,503	0	0	0
Legal Services	ESI	LGIRC	F3PPTRAEAI	Transco EAI Reg Implementation	DIRECTEAI	68,753	9,300	78,053	78,053	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPTRAEMI	Transco EMI Reg Implementation	DIRECTEMI	24,165	2,849	27,014	27,014	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPTRAENO	Transco ENOI Reg Implementation	DIRECTENO	192,242	16,031	208,273	208,273	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPTRAETI	Transco ETI Reg Implementation	DIRECTTX	13,458	1,547	15,005	0	15,005	0	-138	14,866	0	0	0
Legal Services	ESI	LGIRC	F3PPTRC351	2013 Texas Rate Case Support	DIRECTTX	147	17	164	0	164	0	-164	0	0	0	0
Legal Services	ESI	LGIRC	F3PPUD0702	ENO Gas Infrastructure Rebuild	DIRECTENO	746	92	838	838	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPUD0703	ETR Sys Agreement and EAI Withdraw	DIRECTENO	7,524	997	8,520	8,520	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F3PPWED432	SPO Management of Sys IRP Activities	LOADOPCO	308	42	350	290	60	0	-1	59	0	0	0
Legal Services	ESI	LGIRC	F3PPWET306	SPO 2011 Western Region RFP	DIRECTTX	3,198	400	3,598	0	3,598	0	-36	3,562	0	0	0
Legal Services	ESI	LGIRC	F3PPWET308	SPO Calpine PPA/Project Houston	DIRECTTX	52	173	225	0	225	0	-14	211	0	0	0
Legal Services	ESI	LGIRC	F5PCE13601	GENERAL LITIGATION-ELI	DIRECTLI	293,413	39,241	332,654	332,654	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCE13611	GENERAL LITIGATION-ENOI	DIRECTENO	136,261	18,795	155,056	155,056	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCE13621	GENERAL LITIGATION-EAI	DIRECTEAI	28,599	4,196	32,795	32,795	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCE13631	GENERAL LITIGATION-EMI	DIRECTEMI	30,868	4,537	35,405	35,405	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCE13751	GENERAL LITIGATION- EGSI-LA	DIRECTLG	228,232	29,856	258,088	258,088	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCE13756	GENERAL LITIGATION EGSI-TX	DIRECTTX	17,870	2,318	20,188	0	20,188	0	-218	19,970	0	0	0
Legal Services	ESI	LGIRC	F5PCE13759	JENKINS CLASS ACTION SUIT	DIRECTTX	3,057	410	3,467	0	3,467	0	-35	3,433	0	0	0
Legal Services	ESI	LGIRC	F5PCEEDIVER	DIVERSITY TRAINING	DIRECTESI	2,412	0	2,412	2,412	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCEGSL350	EGS 2001 SYSTEM AGREEMENT CASE	DIRECTLG	8,123	1,188	9,311	9,311	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCEGSL351	ELI 2001 SYSTEM AGREEMENT CASE	DIRECTLI	8,128	1,188	9,316	9,316	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCEGSL500	EGS FUEL AUDIT	DIRECTLG	79	13	92	92	0	0	0	0	0	0	0
Legal Services	ESI	LGIRC	F5PCEGSLCAWID	SERVICE AWARDS	DIRECTESI	442	0	442	442	0	0	0	0	0	0	0

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**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

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Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)		(C)	(D)		(E)	(F)	(G)	(H)	
						Total Billings		All Other BU's	ETI Per Books		Exclusions	Proforma Amount					Total ETI Adjusted
						Support	Service Company Recipient										
Legal Services	ESI	LG1RC	FSPCINRLSA	SYSTEM AGREEMENT MODIFICATION-LA	DIRCTEL	9,848	1,484	11,332	11,332	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPCZDEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCPRT	6,871	0	6,871	6,871	347	0	0	347	0	0	347	
Legal Services	ESI	LG1RC	FSPCZLDEPT	SUPERVISION & SUPPORT - LEGAL SERV	LBRLEGAL	428,432	18,066	446,498	384,653	61,844	0	-199	61,646	0	0	61,646	
Legal Services	ESI	LG1RC	FSPCZU1425	REGULATORY COORDINAT - ELI & ESSI-LA	CUSELSPC	72,171	9,920	82,091	82,091	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPCZU1573	REGULATORY AFFAIRS -- 100% ESSI TX	DIRECTTX	0	0	0	0	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPR26018R	LPSC Docket R-26018 (Tm Proj Cert)	CUSELSPC	4,333	526	4,859	4,859	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPR27469A	LPSC Docket U-27469 Avoided Cost C	CUSELGLA	1,322	263	1,585	1,585	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPEA13641	Civil Investigation Demand - EMI	DIRCTEMI	172	24	196	196	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPEA2009	EAI GENERAL RATE CASE 2009	DIRCTEAI	-514	0	-514	-514	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPELUGUS	ELL Storm Recovery Costs - Gustav	DIRCTEL	143	19	162	162	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPENOGUS	ENOI Storm Recovery Costs - Gustav	DIRCTENO	1,480	200	1,680	1,680	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPETX011	2011 Texas Rate Case Support	DIRECTTX	6,216	885	7,101	7,101	0	0	-7,101	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPGST007	2007 Texas Rate Case Support	DIRECTTX	-87	0	-87	-87	0	0	-87	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPLEGG3	REGULATORY FILINGS-GRD GULF 3	DIRCTEMI	2,547	369	2,916	2,916	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPLEGNIS	REGULATORY FILINGS - NISCO	DIRCTLG	213	30	243	243	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPLEGRB3	Regulatory Filings - River Bend 3	CUSELGLA	8,327	1,145	9,472	9,472	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPSPUPCT	Support of ICT	LOADOPCO	4,121	607	4,728	3,933	795	0	-8	786	0	0	786	
Legal Services	ESI	LG1RC	FSPPTAREG	Transco Reg Implementation	TRBSUNOP	1,762,862	31,390	1,794,252	1,562,706	231,547	0	-198,519	33,028	0	0	33,028	
Legal Services	ESI	LG1RC	FSPPTRAVEN	PROJECT RAVEN	DIRCTETR	-116,415	0	-116,415	-116,415	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	FSPPU30021	Integrated Resource Plan	CUSELGLA	7	0	7	7	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RC	LREG	Manage Legal Affairs-Regulator	N/A	0	0	0	0	0	0	-1	-1	0	0	-1	
Total						5,504,431	484,040	5,988,470	5,414,636	573,835	-442	-229,916	343,476				
Legal Services	ESI	LG1RC	CBPSP0046	SFO Hinds Transaction/Transition Cost	DIRCTEMI	3,045	379	3,424	3,424	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PC13321	ESI GENERAL LEGAL ADVICE	LVLSCAL	34,957	4,743	39,700	35,959	3,742	0	-11	3,731	0	0	3,731	
Legal Services	ESI	LG1RM	F3PCYSAGR	SYSTEM AGREEMENT LITIGATION	CUSEOPCO	1,162	178	1,340	1,139	200	0	-2	198	0	0	198	
Legal Services	ESI	LG1RM	F3PEM1381	EMI-2010 PMR Docket 2008-UN-381	DIRCTEMI	2,370	280	2,650	2,650	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PEM1388	EMI-2010 FRP Docket 2008-UN-388	DIRCTEMI	5,321	665	5,986	5,986	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PEM1884	EMI-2010 ECR Docket 2008-UN-884	DIRCTEMI	9,255	1,151	10,406	10,406	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PEM1MIS	MISO Transition EMI costs	DIRCTEMI	58,127	7,852	65,979	65,979	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PLEGUTL	Legal Services - Regulated Utility	LOADOPCO	329	44	373	312	61	0	-1	61	0	0	61	
Legal Services	ESI	LG1RM	F3PPMSE10	MS Docket2010-AD-02 Erog Efficiency	DIRCTEMI	6,125	927	7,052	7,052	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PPMFA12	2012 EMI Fuel Audit	DIRCTEMI	12,933	1,786	14,719	14,719	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PPMESA10	Mississippi Storm Audit 2010	DIRCTEMI	7,745	987	8,733	8,733	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PPTDRSC	MISO Transition System Agr Changes	LOADS/AG	7,412	838	8,249	6,478	1,771	0	-898	874	0	0	874	
Legal Services	ESI	LG1RM	F3PPTRAEM1	Entergy Regional State Committee	LOADOPCO	1,579	0	1,579	1,309	269	0	0	269	0	0	269	
Legal Services	ESI	LG1RM	F3PCEL3631	Transco EMI Reg Implementation	DIRCTEMI	72,152	9,725	81,877	81,877	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PCNRLSA	GENERAL LITIGATION - EMI	DIRCTEMI	84,536	11,283	95,820	95,820	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PCZDEPT	SYSTEM AGREEMENT MODIFICATION-LA	DIRCTEL	636	79	715	715	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PEL3641	SUPERVISION & SUPPORT - LEGAL SERV	LBRLEGAL	26,252	292	26,544	22,781	3,763	0	-4	3,759	0	0	3,759	
Legal Services	ESI	LG1RM	F3PPELGG3	Civil Investigation Demand - EMI	DIRCTEMI	1,568	218	1,786	1,786	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PPLEGG3	REGULATORY FILINGS-GRD GULF 3	DIRCTEMI	4,861	660	5,521	5,521	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PPMFA09	2009 EMI Fuel Audit Home Group	DIRCTEMI	1,283	0	1,283	1,283	0	0	0	0	0	0	0	
Legal Services	ESI	LG1RM	F3PPZUWELL	Entergy Wellness Program	EMPLOYAL	363	48	411	391	19	0	0	19	0	0	19	
Total						363	48	411	391	19	0	0	19	0	0	19	

Amounts may not add or tie to other schedules due to rounding.



**Energy Texas, Inc.**  
**Affiliate Billings - by Witness, Class, Department and Project**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB-C  
2013 TX Rate Case

Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)	(C)		(D)		(E)		(F)	(G)	(H)
						Total Billings		Service Company Recipient	Total	All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted			
						Support											
Legal Services	ESI	LGIRM	ACPR	Accrue Payroll	N/A	342,010	42,135	0	384,145	374,318	9,826	0	0	0	-915	8,911	
Legal Services	ESI	LGIRT	ATTR	Attend Training	N/A	0	0	0	0	0	0	0	0	0	0	1	0
Legal Services	ESI	LGIRT	CGPPTS899	Grimes: Add 345/230kv auto trans	DIRECTTX	0	0	0	0	0	0	0	0	0	0	-1	-1
Legal Services	ESI	LGIRT	F3PCSPUT1	SYSTEM PLANNING & STRATEGIC ADVICE-	LOADOPCO	4,343	568	0	4,911	0	4,911	0	0	-4,911	-44	-44	0
Legal Services	ESI	LGIRT	F3PCE13321	ESI GENERAL LEGAL ADVICE	LVLISVAL	12	0	0	12	10	2	0	0	0	0	0	2
Legal Services	ESI	LGIRT	F3PCE14420	REGULATORY AFFAIRS - EAI	DIRECTEAI	13	0	0	13	12	1	0	0	0	0	0	1
Legal Services	ESI	LGIRT	F3PCYSAGR	SYSTEM AGREEMENT LITIGATION	CUSEOPEI	7,788	875	0	8,663	8,663	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PCWEQ140	EMO REGULATORY AFFAIRS	LOADOPCO	20,790	2,736	0	23,526	20,005	3,520	0	0	0	-31	3,489	
Legal Services	ESI	LGIRT	F3PCZU1571	EGSI TX FUEL RELATED MATTERS	LOADOPCO	47,743	6,061	0	53,804	44,737	9,067	0	0	0	-85	8,982	
Legal Services	ESI	LGIRT	F3PPEGLMI	MISO Transition EGSGL costs	DIRECTTX	21,502	3,264	0	24,766	0	24,766	0	0	0	-98	24,668	
Legal Services	ESI	LGIRT	F3PPEGLMI	MISO Transition ELL costs	DIRECTLG	933	0	0	933	933	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PPEGLMI	MISO Transition ETI costs	DIRECTELI	933	0	0	933	933	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PPEGLUT	Legal Services - Regulated Utility	DIRECTTX	137,994	18,858	0	156,851	0	156,851	0	0	0	-56,052	100,799	
Legal Services	ESI	LGIRT	F3PPTOSYS	MISO Transition System Agr Changes	LOADOPCO	4,485	611	0	5,096	4,227	869	0	0	0	-9	860	
Legal Services	ESI	LGIRT	F3PPE6062	2012 LT Supply Side Stable RPP	LOADSYAG	12,836	1,099	0	13,935	10,940	2,995	0	0	0	-1,517	1,478	
Legal Services	ESI	LGIRT	F3PPTCGS11	TX Docket Competitive Generation Sv	LOADSYAG	203	0	0	203	159	44	0	0	0	0	0	44
Legal Services	ESI	LGIRT	F3PPTDERS	Energy Regional State Committee	DIRECTTX	87,845	11,668	0	99,513	0	99,513	0	0	0	-951	98,562	
Legal Services	ESI	LGIRT	F3PPTDERS	MISO Transition ALL OFCO	LOADOPCO	9,042	717	0	9,758	8,099	1,660	0	0	0	-10	1,650	
Legal Services	ESI	LGIRT	F3PPTRAETI	Transco ETI Reg Implementation	LOADOPCO	67,459	8,442	0	75,901	63,051	12,851	0	0	0	-5,117	7,734	
Legal Services	ESI	LGIRT	F3PPTWET308	SPO 2011 Western Region RPP	DIRECTTX	86,660	11,043	0	97,703	0	97,703	0	0	0	-927	96,776	
Legal Services	ESI	LGIRT	F3PPTWET306	SPO Calpine PPA/Project Houston	DIRECTTX	2,721	346	0	3,067	0	3,067	0	0	0	-3,067	0	
Legal Services	ESI	LGIRT	F3PPTWET311	SPO Western Region Resource	DIRECTTX	46,856	5,897	0	52,753	0	52,753	0	0	0	-532	52,220	
Legal Services	ESI	LGIRT	F3PCE13756	GENERAL LITIGATION EGS-TX	DIRECTTX	213	0	0	213	0	213	0	0	0	0	0	213
Legal Services	ESI	LGIRT	F3PCE13759	JENKINS CLASS ACTION SUIT	DIRECTTX	6,307	1,041	0	7,348	0	7,348	0	0	0	-72	7,276	
Legal Services	ESI	LGIRT	F3PCGSL500	EGS FUEL AUDIT	DIRECTTX	108,714	3,878	0	112,592	0	112,592	0	0	0	-146	112,446	
Legal Services	ESI	LGIRT	F3PCVCAWD	SERVICE AWARDS	DIRECTTX	-3,221	-112	0	-3,333	0	-3,333	0	0	0	9	-3,324	0
Legal Services	ESI	LGIRT	F3PCZD4450	GOVERNMENTAL	DIRECTLG	1,144	167	0	1,311	1,311	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PCZU1573	REGULATORY AFFAIRS -- 100% EGS TX	DIRECTESI	82	0	0	82	82	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PCZU1574	REGULATORY AFFAIRS - 100% TX GENERA	DIRECTWFS	585	84	0	670	670	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PCZU1579	REGULATORY AFFAIRS -- 100% EGS LA	DIRECTTX	187,909	25,396	0	213,305	0	213,305	0	0	0	-1,851	211,453	
Legal Services	ESI	LGIRT	F3PPEX0011	2011 Texas Rate Case Support	DIRECTTX	21,872	2,721	0	24,594	0	24,594	0	0	0	-234	24,360	
Legal Services	ESI	LGIRT	F3PPTRAREG	Transco Reg Implementation	DIRECTLG	16,578	2,210	0	18,788	18,788	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	F3PPTRAVEN	PROJECT RAVEN	DIRECTTX	177,986	23,629	0	201,615	0	201,615	0	0	0	-201,615	0	0
Legal Services	ESI	LGIRT	F3PPZUWELL	Energy Wellness Program	TRSLNOP	12,454	2,119	0	14,572	12,507	2,065	0	0	0	-9	2,056	0
Legal Services	ESI	LGIRT	UREG	Manage Legal Affairs-Regulator	DIRECTEI	521	0	0	521	521	0	0	0	0	0	0	0
Legal Services	ESI	LGIRT	UREG	Manage Legal Affairs-Regulator	EMPLOYAL	856	117	0	973	973	46	0	0	0	0	0	45
Total						0	0	0	0	0	0	0	0	0	-25	-25	0
Legal Services	ESI	LGISP	CGPSP0038	SPO-HoSpringTransactn/TransnCosts	DIRECTEAI	1,092,156	133,436	0	1,225,592	196,574	1,029,018	-4,911	-272,384	751,723			
Legal Services	ESI	LGISP	CGPSP0046	SPO Hinds Transaction/Transn Cost	DIRECTEAI	54,639	6,754	0	61,393	61,393	0	0	0	0	0	0	0
Legal Services	ESI	LGISP	CGPPLA007	APC Gas Pipeline Install	DIRECTEAI	47,607	5,686	0	53,293	53,293	0	0	0	0	0	0	0
Legal Services	ESI	LGISP	F3PCE13321	ESI GENERAL LEGAL ADVICE	DIRECTEAI	3,102	414	0	3,516	3,516	0	0	0	0	0	0	0
Legal Services	ESI	LGISP	F3PCYSRAF	SYSTEM REGULATORY AFFAIRS-FEDERAL	LVLISVAL	2,470	422	0	2,892	2,623	269	0	0	0	-3	266	0
Legal Services	ESI	LGISP	F3PCW18100	OPNS-GAS SUPPLY	LOADOPCO	264	37	0	300	249	51	0	0	0	-1	51	0
Legal Services	ESI	LGISP	F3PCW18100	OPNS-GAS SUPPLY	CAPOPC	99	9	0	109	95	14	0	0	0	0	0	14

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Amounts may not add or tie to other schedules due to rounding.



**Entergy Texas, Inc.**  
**Affiliate Billings - by Witness, Class, Department and Project**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB-C  
2013 TX Rate Case

Class	Billing Entity	Dept	Project Code	Activity/ Project Description	ESI Billing Method	Total Billings		(C)	(D)	(E)	(F)	(G)	(H)
						Support	Service Company Recipient						
Legal Services	ESI	LGSP	F3PCW18300	OPNS-COAL SUPPLY	COALRGS	1,809	266	2,075	2,075	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	General Legal Services - EAM	DIRECTX	100	13	113	113	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	MISO Transition ETI costs	DIRECTX	1,598	272	1,870	0	1,870	0	-682	1,188
Legal Services	ESI	LGSP	F3PPE13807	Legal Services - Regulated Utility	LOADOPCO	208,600	28,028	236,627	196,638	39,989	0	-397	39,593
Legal Services	ESI	LGSP	F3PPE13807	SPO NISCO Contract	DIRECTGL	972	111	1,083	1,083	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO 2010 Renewable RFP - LA only	CUSELGLA	926	150	1,076	1,076	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO Evangelical Expense	DIRECTGL	21,827	3,028	24,856	24,856	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO AgriElectric PPA	DIRECTGL	85,736	3,594	89,330	89,330	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO Rain CII Carbon PPA	CUSELGLA	103,611	3,568	107,179	107,179	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO Union Power PPA	DIRECTGL	147,742	3,356	151,097	151,097	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO Associated Electric Co-Op PPA	DIRECTGL	94,798	1,391	96,188	96,188	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO BP Wind PPA	CUSELGLA	9,640	18	9,658	9,658	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SPO Montauk Energy PPA	DIRECTGL	100,384	4,066	104,450	104,450	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SGR-City of Sulphur	DIRECTGL	223	12	235	235	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	2012 LTP Supply Side Repurchase	LOADOPCO	27,425	1,889	29,314	23,084	6,230	0	-35	6,195
Legal Services	ESI	LGSP	F3PPE13807	SPO Dodd-Frank Implementation	LOADOPCO	69,149	0	69,149	57,491	11,658	0	0	11,658
Legal Services	ESI	LGSP	F3PPE13807	TX Docket Competitive Generation Sv	DIRECTX	13,961	1,757	15,718	0	15,718	0	-154	15,564
Legal Services	ESI	LGSP	F3PPE13807	MISO Transition ALL OPCO	LOADOPCO	104,531	13,404	117,934	98,276	19,659	0	-6,763	12,895
Legal Services	ESI	LGSP	F3PPE13807	Transco Implementation	TRSLNPO	41,391	0	41,391	36,300	5,091	0	-5,091	0
Legal Services	ESI	LGSP	F3PPE13807	Utility Derivatives Compliance	LOADOPCO	34,637	4,655	39,292	32,633	6,659	0	-64	6,595
Legal Services	ESI	LGSP	F3PPE13807	SPO 2008 Western Region RFP-Texas	DIRECTX	2,508	355	2,863	0	2,863	0	-29	2,834
Legal Services	ESI	LGSP	F3PPE13807	SPO 2011 Western Region RFP	DIRECTX	12,010	1,621	13,630	0	13,630	0	-147	13,483
Legal Services	ESI	LGSP	F3PPE13807	SPO Calpine PPA/Project Houston	DIRECTX	70	21	92	0	92	0	-2	90
Legal Services	ESI	LGSP	F3PPE13807	SPO Western Region Resource	DIRECTX	19,760	2,737	22,497	0	22,497	0	-206	22,291
Legal Services	ESI	LGSP	F3PPE13807	GENERAL LITIGATION-ELI	DIRECTGL	17,452	2,262	19,713	19,713	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	GENERAL LITIGATION-EGS-LA	DIRECTGL	1,374	188	1,562	1,562	0	0	0	0
Legal Services	ESI	LGSP	F3PPE13807	SUPERVISION & SUPPORT - LEGAL SERV	LRLEGAL	12,409	735	13,144	11,316	1,829	0	-8	1,821
Legal Services	ESI	LGSP	F3PPE13807	Transco Implementation PMO	TRSLNPO	191	26	217	191	26	0	0	25
<b>Total</b>						<b>1,243,014</b>	<b>90,844</b>	<b>1,333,857</b>	<b>1,185,714</b>	<b>148,143</b>	<b>0</b>	<b>-13,580</b>	<b>134,563</b>
Legal Services	ESI	LGSP	C6P0N32144	GRAND GULF EXTENDED POWER UPRATE -	DIRECTSER	48,090	0	48,090	48,090	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	Grand Gulf License Renewal	DIRECTSER	2,228	321	2,549	2,549	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	Ongoing Intangibles	DIRECTSER	32,131	0	32,131	32,131	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	Cladding Failure Root Cause & Repair	DIRECTW3	17,489	2,316	19,805	19,805	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	H. Isaac Capital Dist EAI 8/28/12	DIRECTGL	521	79	599	599	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	SNOW STORM DL EAI DIST 12/25/12	DIRECTGL	1,682	288	1,970	1,970	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTGL	2,429	367	2,796	2,796	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	STORM DMG LA DIST OPS ELL 12/26	DIRECTGL	41	7	48	48	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	H. Isaac Capital Dist EAI 8/28/12	DIRECTGL	751	114	865	865	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECTGL	752	114	865	865	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	Storm DMG Dist EAI 12/25/12	DIRECTGL	287	49	336	336	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	HURRICANE ISAAC DIST EGS 8-28-12	DIRECTGL	1,330	201	1,531	1,531	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	STORM DMG LA DIST OPS EGS 12/26	DIRECTGL	41	7	48	48	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	NUCLEAR BUSINESS DEVELOPMENT	DIRECTGL	5,085	739	5,824	5,824	0	0	0	0
Legal Services	ESI	LGSP	C6P0N32144	VERMONT YANKEE 100%	DIRECTGL	7,397	704	8,101	8,101	0	0	0	0

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**Entergy Texas, Inc.**  
**Affiliate Billings - by Witness, Class, Department and Project**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB-C  
2013 TX Rate Case

Exhibit MVB-C  
2013 TX Rate Case  
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Class	Billing Entity	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	
					Total Billings									
					Support	Service Company Recipient								
Legal Services	ESI	NSEAB	F3PCG6HENNE	ENR EQUAL SPLIT	DIRECTENU	73,853	10,180	84,033	84,033	0	0	0	0	
Legal Services	ESI	NSEAB	F3PCCE01601	FERC - OPEN ACCESS TRANSMISSION	LOADPOCO	714	103	817	817	134	0	0	-134	0
Legal Services	ESI	NSEAB	F3PCCE13240	EOI GEN COUNSEL - LEGAL SUPPORT	DIRECTEOI	106,605	14,211	120,816	120,816	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE13241	GEN. COUNSEL - GGSN LEGAL	DIRECTEOI	44,885	6,140	51,025	51,025	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE13243	GEN. COUNSEL - W3 LEGAL	DIRECTEOI	14,078	1,809	15,887	15,887	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE13248	O/S LEGAL FEES - RIVERBEND	DIRECTEOI	35,356	4,988	39,955	39,955	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCEN20701	ESI NUCLEAR EMPLOYEES	DIRECTEOI	478,114	15,078	493,192	493,192	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCEN20780	ESI NUCLEAR EMPLOYEES - ANO	DIRECTEOI	243,286	2,124	245,410	245,410	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCEN20781	ESI NUCLEAR EMPLOYEES - GGSN	DIRECTSER	280,844	172	281,017	281,017	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCEN20782	ESI NUCLEAR EMPLOYEES - RB	DIRECTEOI	277,835	0	277,835	277,835	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCEN20783	ESI NUCLEAR EMPLOYEES - WF3	DIRECTEOI	84,595	99	84,695	84,695	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCEN20DOE	DOE SPENT FUEL LITIGATION - ESI	SNULCUNIT	2,139,212	48,343	2,187,554	2,187,554	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPE14437	EAI 12-038-U WBL and Rider CCR	DIRECTEAI	718	98	816	816	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPEA0103	EAI 2013 Rate Filing	DIRECTEAI	1,681	192	1,874	1,874	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPEA01MIS	MISO Transition EAI Path 1 costs	DIRECTEAI	23	0	23	23	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPEGRP11	EGSL LPSC Formula Rate Plan TY2011	DIRECTLGL	820	113	934	934	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPLGFA09	EGSL FUEL AUDIT 2005-2009	DIRECTLGL	2,445	399	2,844	2,844	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPN5FA12	2012 EMI Fuel Audit	DIRECTEMI	1,333	166	1,499	1,499	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPN20713	ESI Nuclear - Site Split	SNULSITE	39	0	39	39	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCPTRAEMI	Transco EMI Reg Implementation	DIRECTEMI	810	93	903	903	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCSCVCAWD	SERVICE AWARDS	DIRECTESI	67	0	67	67	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCZCODEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	30	0	30	28	2	0	-2	0	0
Legal Services	ESI	NSEAB	F3PCZLDEPT	SUPERVISION & SUPPORT - LEGAL SERVI	LBLEGAL	9,471	1,286	10,758	9,288	1,469	0	-1,469	0	0
Legal Services	ESI	NSEAB	F3PCZNDERT	SUPERVISION & SUPPORT - NUCLEAR	DIRECTESI	494	0	494	494	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PPEA2009	EAI GENERAL RATE CASE 2009	DIRECTEAI	1,993	282	2,275	2,275	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PPKRYPTN	Project Krypton	DIRECT14	3,141	382	3,523	3,523	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PPLGGG3	REGULATORY FILINGS-GRD GULF 3	DIRECTEMI	11,502	574	12,076	12,076	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PPLGG3	Regulatory Filings - River Bend 3	CUSELGLA	957	0	957	957	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PPTRAPMO	Transco Implementation PMO	TRSLNLP	9,868	1,379	11,247	9,842	1,405	0	-1,405	0	0
Legal Services	ESI	NSEAB	F3PPTRAREG	Transco Reg Implementation	TRSLNLP	1,879	47	1,926	1,624	302	0	-302	0	0
Legal Services	ESI	NSEAB	F3PPTRAVEN	PROJECT RAVEN	DIRECTETR	122	0	122	122	0	0	0	0	0
						3,947,028	113,172	4,060,201	4,056,552	3,649	-336	-3,312	0	0
Legal Services	ESI	NSEAB	C7PPSL3227	H.Isaac Capital Distr EMI 8/28/12	DIRECTEMI	7,754	1,151	8,905	8,905	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCG6HENNE	ENR EQUAL SPLIT	DIRECTENU	2,056	159	2,215	2,215	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE0129	CORPORATE SUSTAINABILITY STRATEGY	CAPAPCO	32,957	4,412	37,369	33,266	4,103	0	-39	4,064	0
Legal Services	ESI	NSEAB	F3PCCEP001	CORPORATE ENVIRONMENTAL POLICY	CAPAPCO	68,682	9,135	77,817	69,282	8,534	0	-81	8,453	0
Legal Services	ESI	NSEAB	F3PCCEPAU02	CORP ENV POLICY - UNREGULATED	DIRECTENU	32,957	4,412	37,370	37,370	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE13321	ESI GENERAL LEGAL ADVICE	LVL5CAL	20,568	3,014	23,582	21,317	2,265	0	-7	2,257	0
Legal Services	ESI	NSEAB	F3PCCE14987	FGA-Climate/Environmental	ASSTSAAL	26,851	2,752	29,604	26,788	2,816	0	-2,816	0	0
Legal Services	ESI	NSEAB	F3PCRCR80000	ETR Corporation External Affairs	DIRECTETR	15,184	1,734	16,918	16,918	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PPCSC010	Climate Consulting Services	ASSTSAAL	33,127	33,277	346,405	313,907	32,498	0	-267	32,231	0
Legal Services	ESI	NSEAB	F3PPCSUST12	Sustainability Reporting	DIRECTETR	33,683	0	33,683	33,683	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE13601	GENERAL LITIGATION-ELI	DIRECTELI	3,268	286	3,554	3,554	0	0	0	0	0
Legal Services	ESI	NSEAB	F3PCCE13751	GENERAL LITIGATION- EGSL-IA	DIRECTLGL	3,332	293	3,626	3,626	0	0	0	0	0

Amounts may not add or tie to other schedules due to rounding.

**Entergy Texas, Inc.**  
**Affiliate Billings - by Witness, Class, Department and Project**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	Total Billings			(D) All Other BU's	(E) ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted	
						(A) Support	(B)							(C) Total
							Service Company Recipient							
Legal Services	ESI	PR133	FSPCE13756	GENERAL LITIGATION EGGI-TX	DIRECTTX	2,554	293	2,847	0	2,847	0	-23	2,824	
Legal Services	ESI	PR133	FSPCINN6162	LICENSE RENEWAL - IP2	DIRECT14	2,407	294	2,701	2,701	0	0	0	0	
Legal Services	ESI	PR133	FSPCINN6362	LICENSE RENEWAL - IP3	DIRECT14	2,407	294	2,701	2,701	0	0	0	0	
Legal Services	ESI	PR133	FSPCZLDEPT	SUPERVISION & SUPPORT - LEGAL SERV	LBRLEGAL	395	54	449	386	62	0	0	63	
Legal Services	ESI	PR133	FSPCZPDEPT	SUPERVISION & SUPPORT - PUBLIC RELA	LBREAFF	413,203	50,662	463,865	424,809	39,056	0	-317	38,739	
Legal Services	ESI	PR133	FSPPHCMORG	HCM - Org and Processes	EMPLOYAL	382	43	426	406	20	0	0	20	
Legal Services	ESI	PR133	FSPFZJWELL	Entry Wellness Program	EMPLOYAL	724	80	804	767	38	0	0	37	
			Total											
			PR133			982,494	112,345	1,094,839	1,002,600	92,239	-2,816	-736	88,687	
Total														
Legal Services	ESI					55,914,761	3,775,719	59,690,480	52,801,391	6,889,088	-138,204	-1,293,981	5,456,903	
Legal Services						55,914,761	3,775,719	59,690,480	52,801,391	6,889,088	-138,204	-1,293,981	5,456,903	
Total														
For														
Witness														
Brown, Marcus V						55,914,761	3,775,719	59,690,480	52,801,391	6,889,088	-138,204	-1,293,981	5,456,903	

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**Entergy Texas, Inc.**  
**Affiliate Billings - Proforma Summary - by Witness, Class and Proforma**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB - D  
2013 TX Rate Case

Exhibit MVB-D  
2013 TX Rate Case  
Page 1 of 2

Witness Name	Class	Billing Entity	Account	Account Desc	Proforma Number	Proforma Description	Supporting Witness	Proforma
Brown, Marcus V	Legal Services	ESI	923000	Outside Services Employed	AJ02	Adjustment to remove External ITC Transaction Costs from the Test Year	Considine, Michael P	-928,953
		Total						
Brown, Marcus V	Legal Services	ESI	408110	Employment Taxes	A16L	Adjustment to defer MISO Transition Expenses and amortize over 3 years.	Considine, Michael P	-928,953
		ESI	920000	Adm & General Salaries				-13,510
			921000	Office Supplies And Expenses				-37,412
			923000	Outside Services Employed				-12,545
			926000	Employee Pension & Benefits				-1,858
		Total						-55,054
Brown, Marcus V	Legal Services	ESI	921000	Office Supplies And Expenses	AJ21B	Remove certain non ratemaking items	Barrilleaux, Chris E	-120,378
		ESI	930200	Miscellaneous General Expense				-2,257
		Total						-7
Brown, Marcus V	Legal Services	ESI	408110	Employment Taxes	AJ21C	Remove affiliate rate case expense	Considine, Michael P	-2,265
		ESI	920000	Adm & General Salaries				-9,305
			921000	Office Supplies And Expenses				-169,781
			923000	Outside Services Employed				-12,261
			926000	Employee Pension & Benefits				-812
			928000	Regulatory Commission Expense				-39,181
		Total						-249
Brown, Marcus V	Legal Services	ESI	408110	Employment Taxes	AJ21H	Remove costs from Gas and Nuclear organization	Barrilleaux, Chris E	-231,589
		ESI	920000	Adm & General Salaries				-132
			921000	Office Supplies And Expenses				-2,386
			926000	Employee Pension & Benefits				23
		Total						-540
Brown, Marcus V	Legal Services	ESI	408110	Employment Taxes	AJ21I	Adjustment to remove amounts not allowed for recovery from ratepayers.	Barrilleaux, Chris E	-3,036
		ESI	920000	Adm & General Salaries				-114
			921000	Office Supplies And Expenses				-2,057
			923000	Outside Services Employed				-4
			926000	Employee Pension & Benefits				28,339
		Total						-452
Brown, Marcus V	Legal Services	ESI	408110	Employment Taxes	AJ21J	PWC - Changes in Billing Methods	Turnminello, Stephanie B	25,714
		ESI	920000	Adm & General Salaries				-31
		Total						-31
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries	AJ22A	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-676
		Total						-676

Amounts may not add or tie to other schedules due to rounding.

**Entergy Texas, Inc.**  
**Affiliate Billings - Proforma Summary - by Witness, Class and Proforma**  
**For the Twelve Months Ended March 31, 2013**  
**Amounts in Dollars**

Exhibit MVB - D  
2013 TX Rate Case

Witness Name	Class	Billing Entity	Account	Account Desc	Proforma Number	Proforma Description	Supporting Witness	Proforma
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries	AJ22B	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-29
Brown, Marcus V	Legal Services	ESI	566000	Misc. Transmission Expenses	AJ22C	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-29
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries				0
Brown, Marcus V	Legal Services	ESI	928000	Regulatory Commission Expense				-7
Brown, Marcus V	Legal Services	ESI	566000	Misc. Transmission Expenses	AJ22D	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-7
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries				0
Brown, Marcus V	Legal Services	ESI	928000	Regulatory Commission Expense				-2
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries	AJ22E	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-2
Brown, Marcus V	Legal Services	ESI	928000	Regulatory Commission Expense				171
Brown, Marcus V	Legal Services	ESI	500000	Oper Supervision & Engineering	AJ24	Remove financially based incentive compensation	Considine, Michael P	171
Brown, Marcus V	Legal Services	ESI	560000	Oper Super & Engineering				0
Brown, Marcus V	Legal Services	ESI	566000	Misc. Transmission Expenses				-3
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries				-3,320
Brown, Marcus V	Legal Services	ESI	920000	Adm & General Salaries	AJ24A	Remove financially based incentive compensation	Considine, Michael P	-3,324
Brown, Marcus V	Legal Services	ESI	101000	Plant In Service	AJ24C	Remove financially based incentive compensation	Considine, Michael P	-29,374
Brown, Marcus V	Legal Services	ESI						-204
Brown, Marcus V	Legal Services	ESI						-204
Brown, Marcus V	Legal Services	ESI						-1,293,981
<b>Total For Witness</b>	<b>Legal Services</b>							<b>-1,293,981</b>

Amounts may not add or tie to other schedules due to rounding.

DOCKET NO. 41791

APPLICATION OF ENTERGY	§	PUBLIC UTILITY COMMISSION
TEXAS, INC. FOR AUTHORITY TO	§	
CHANGE RATES AND RECONCILE	§	OF TEXAS
FUEL COSTS	§	

DIRECT TESTIMONY

OF

DONNA S. DOUCET

ON BEHALF OF

ENTERGY TEXAS, INC.

SEPTEMBER 2013



ENTERGY TEXAS, INC.  
DIRECT TESTIMONY OF DONNA S. DOUCET  
2013 RATE CASE

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### EXHIBITS

Exhibit DSD-1	Families and Functions
Exhibit DSD-2	Corporate Support Functions and Classes
Exhibit DSD-3	Chief Accounting Officer Organization Chart
Exhibit DSD-A	Affiliate Billings by Witness, Class, and Department
Exhibit DSD-B	Affiliate Billings by Witness, Class, and Project
Exhibit DSD-C	Affiliate Billings by Witness, Class, Department, and Project
Exhibit DSD-D	Summary of Pro Forma Adjustments

1 I. INTRODUCTION AND QUALIFICATIONS

2 Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

3 A. My name is Donna S. Doucet. My business address is 639 Loyola  
4 Avenue, New Orleans, LA 70113.

5

6 Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

7 A. I am employed by Entergy Services, Inc. ("ESI"),<sup>1</sup> as Vice President, Chief  
8 Financial Officer - Operations.

9

10 Q3. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

11 A. I am testifying on behalf of Entergy Texas, Inc. ("ETI" or the "Company").

12

13 Q4. PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND  
14 CERTIFICATIONS.

15 A. I have a Master of Business Administration from the University of New  
16 Orleans and a Bachelor of Science in Business Administration from Our  
17 Lady of Holy Cross College. I am a Certified Public Accountant.

---

<sup>1</sup> ESI is a subsidiary of Entergy Corporation that provides technical and administrative support services to all the Entergy Operating Companies.

1 Q5. PLEASE DESCRIBE YOUR PROFESSIONAL WORK EXPERIENCE.

2 A. I began my career with the Entergy Companies<sup>2</sup> in 1995. I have held  
3 several positions within the Finance organization including Accountant,  
4 Fuel Accounting Manager, Director of Revenue Planning, Director of Utility  
5 Planning and Vice President, Chief Financial Officer of Operations. I was  
6 promoted to my current expanded role as Vice President, Chief Financial  
7 Officer – Operations in 2008.

8

9 Q6. ARE YOU SPONSORING ANY EXHIBITS?

10 A. Yes, I sponsor the exhibits listed in my table of contents.

11

12 Q7. HOW IS YOUR TESTIMONY ORGANIZED?

13 A. In Section II of my testimony, I discuss the cost control and monitoring  
14 procedures used by the Entergy Companies, and I explain why they  
15 provide assurance that ETI's costs, affiliate and non-affiliate, are  
16 reasonable.

17 In Section III, I testify regarding the Financial Services Affiliate  
18 Class. The Financial Services Affiliate Class is further divided into five  
19 groups: Chief Financial Officer Services; Controller Services; Financial  
20 Processes; Planning & Financial Communications; and Internal Audit  
21 Services. I explain the necessity of the services provided by this class

---

<sup>2</sup> I use the term "Entergy" or "the Entergy Companies" to mean, collectively, Entergy Corporation and its direct and indirect subsidiaries including ETI, ESI, and the other Entergy Operating Companies. Each of these subsidiaries is a separate legal entity.

1 and how the costs are reasonable and necessary. I further show that the  
2 price charged by ESI to ETI for this class of services is no higher than the  
3 price charged other affiliates for similar services and represents the actual  
4 cost of those services.

5 In Section IV, I conclude my testimony.

6  
7 II. THE ENTERGY COMPANIES' COST CONTROL AND MONITORING  
8 PROCESS

9 Q8. PLEASE DESCRIBE THE ENTERGY COMPANIES' COST CONTROL  
10 AND MONITORING PROCESS.

11 A. The Entergy Companies' cost control and monitoring process consists of  
12 (1) establishing annual budgets; and (2) reporting actual results against  
13 these budgets.

14  
15 A. Establishing Annual Budgets

16 Q9. DO THE ENTERGY COMPANIES HAVE IN PLACE A BUDGETING  
17 PROCESS TO CONTROL COSTS?

18 A. Yes. The Entergy Companies, including ETI and the other Entergy  
19 Operating Companies ("EOCs"),<sup>3</sup> utilize a three-phase budgeting process.  
20 In the first phase, called "target-setting," top-level Entergy executives  
21 establish long-range financial plans, based upon prior year performance

---

<sup>3</sup> The Entergy Operating Companies are ETI, Entergy Arkansas, Inc., Entergy Gulf States Louisiana, L.L.C., Entergy Louisiana, LLC, Entergy Mississippi, Inc., and Entergy New Orleans, Inc.

1           and future objectives. The long-range financial plans, which encompass  
2           operational expectations, are used to develop functional spending targets.  
3           Each executive establishes a process to cascade these functional  
4           spending targets down through their respective functions, ultimately  
5           reaching individual department management. In this context, when I use  
6           the term "function," I mean Entergy-wide regulated operational activities,  
7           such as Distribution, Transmission, Nuclear, and Fossil Generation.

8

9   Q10. WHAT IS THE NEXT PHASE OF THE BUDGETING PROCESS?

10   A.   The second phase is referred to as the "detailed budgeting phase."  
11       During this phase, each department throughout the Entergy Companies  
12       prepares an operating expense and capital budget to include all the costs  
13       that the department's manager controls. This detailed data is entered into  
14       the budget system to meet functional spending targets.

15

16   Q11. WHAT IS A "DEPARTMENT" IN THE CONTEXT OF THE BUDGETING  
17       PROCESS?

18   A.   A department is the designation given a grouping of personnel and tasks  
19       under common management. It is the smallest unit for which a budget is  
20       prepared. For example, within the Finance Function, the payroll group  
21       would be considered a budgeting department.

1 Q12. DOES THE BUDGET PROCESS CONSIDER THE BUSINESS UNIT  
2 PERSPECTIVE, MORE SPECIFICALLY, THE PERSPECTIVE OF ETI?

3 A. Yes. As noted above, each department prepares a budget, and each  
4 department is associated with a specific business unit. Accordingly,  
5 budgets are prepared directly for ETI departments. Budgets are also  
6 prepared for ESI departments. All ESI departments are required to budget  
7 costs using "project codes," which is the accounting designation whereby  
8 ESI divides its work into various discrete activities and projects. Company  
9 witness Stephanie B. Tumminello discusses project codes further in her  
10 testimony. The use of project codes by ESI departments creates the  
11 linkage from the department perspective to the business unit perspective  
12 because, as explained in more detail by Company witness Tumminello,  
13 project codes are used to bill ETI and the other EOCs for services  
14 provided by ESI. When ESI departments budget to provide services, the  
15 level of such services is estimated based on historical service levels and  
16 adjusted for anticipated changes. Once the estimated level of service is  
17 determined, ESI departments budget the cost of the estimated level of  
18 service to the appropriate project codes, which, in turn, assign and  
19 allocate the budgeted costs to ETI based on the corresponding billing  
20 methods.



1 Q13. HOW DO THESE AMOUNTS GET INCORPORATED INTO ETI'S  
2 BUDGET?

3 A. When the detailed budgeting process is complete, the budgeting system  
4 generates a business unit view of expense and capital data entered by  
5 each department. For costs budgeted by ESI departments, the ESI billing  
6 process generates a "processed view" or "financial view" of costs by  
7 business unit. The combination of ESI costs (affiliate costs) plus direct  
8 ETI budgeted costs (non-affiliate costs) creates the ETI non-fuel operation  
9 and maintenance expense and capital expenditure budgets.  
10

11 Q14. HOW ARE BUDGETS APPROVED?

12 A. During the third phase of the budget process, reviews are conducted in an  
13 iterative process, at increasingly higher levels of responsibility. First, the  
14 department's manager reviews the final budget, comparing it to the target  
15 that was initially cascaded by the executive leading his/her function.  
16 Then, budgets are summarized and reviewed by each function executive.  
17 Jurisdictional presidents then review the budgets of all the functions  
18 impacting their respective jurisdiction, including costs that are budgeted at  
19 ESI departments. Ultimately, this process includes review and approval of  
20 the overall budget by the Entergy Companies' executive management  
21 team.

1 Q15. DO YOU BELIEVE THAT THE PROPER PARTIES ARE INVOLVED IN  
2 THE BUDGET PROCESS?

3 A. Yes. The multi-level approach to budgeting ensures that the planned  
4 budgets are as accurate and as cost-efficient as possible. By giving the  
5 responsibility for the initial detailed budgeting process to lower level  
6 department managers, the Entergy Companies ensure that those persons  
7 who can have the most impact on day-to-day management of costs are  
8 involved in budgeting both expenses and capital costs. The various  
9 reviews, up through the department manager, function manager,  
10 jurisdictional president, and then to higher management levels, create a  
11 budget that incorporates overall goals and balances priorities between  
12 functions. The final product is a budget that can be effectively  
13 implemented and managed and that ensures that total costs are  
14 reasonable.

15

16 B. Reporting Actual Results Versus Budget Estimates

17 Q16. PLEASE DESCRIBE THE COST REPORTING PROCESS THAT IS  
18 USED TO MONITOR AND CONTROL COSTS.

19 A. Cost reports are available electronically to department management  
20 through various cost reporting systems. Department management  
21 reviews actual charges and compares them to the budget. Cost reports  
22 compare a department's actual charges to budgeted charges on a monthly  
23 and year-to-date basis and provide several ways to review the data, e.g.,

1 by project, activity, and resource codes. Each department manager is  
2 held accountable for his or her department's budget and must explain  
3 variances between actual charges and budgeted amounts. Executive  
4 management is also involved in the ongoing review of cost reporting.

5  
6 Q17. DO YOU BELIEVE THAT THE COST CONTROL AND MONITORING  
7 PROCESS IS EFFECTIVE FOR CONTROLLING THE COSTS OF ETI?

8 A. Yes. Cost reporting allows management at all levels to monitor actual  
9 costs in comparison with budget amounts. The controls resulting from  
10 detailed budget preparation and cost reporting, combined with ongoing  
11 management reviews, ensure that expenses and capital costs are  
12 controlled. This control provides assurance that ETI's costs, affiliate and  
13 non-affiliate, are reasonable.

14  
15 III. FINANCIAL SERVICES AFFILIATE CLASS

16 Q18. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

17 A. I sponsor the Financial Services Class of affiliate services and charges to  
18 ETI during the test year of April 1, 2012 through March 31, 2013. I  
19 demonstrate that the services and costs of this class are reasonable and  
20 necessary. I also show that the price charged for these services to ETI is  
21 no higher than the price charged to other affiliates for the same or similar  
22 services and that such prices charged represent the actual cost of the  
23 services.

1 Q19. WHAT ARE THE TOTAL TEST YEAR AFFILIATE CHARGES FOR THE  
2 FINANCIAL SERVICES AFFILIATE CLASS YOU ARE SPONSORING?

3 A. The total affiliate charges for the Financial Services Class I sponsor are  
4 shown below in Table 1: Total Affiliate Charges — Financial Services  
5 Class. The table shows for this class the following information:

<b>Total Billings</b>	Dollar amount of total Test Year billings from ESI to all Entergy companies plus the dollar amount of all other affiliate charges that originated from any Entergy company. This is the amount from Column (C) of the cost exhibits DSD-A, DSD-B, and DSD-C.
<b>Total ETI Adjusted Amount</b>	ETI's adjusted amount for electric cost of service after pro forma adjustments and exclusions.
<b>% Direct Billed</b>	The percentage of the ETI adjusted Test Year amount that was billed 100% to ETI.
<b>% Allocated</b>	The percentage of the ETI adjusted Test Year amount that was allocated to ETI.

**Table 1: Total Affiliate Charges — Financial Services Class**

Class	Total Billings	Total ETI Adjusted		
		Amount	Direct Billed Percentage	Allocated Percentage
Financial Services	\$65,606,154	\$3,813,906	17%	83%

1 Q20. PLEASE DESCRIBE THE EXHIBITS THAT SUPPORT THE  
2 INFORMATION INCLUDED IN TABLE 1.

3 A. Attached to my testimony are exhibits showing, for my affiliate class, the  
4 calculation of the requested recovery amount. In Exhibit DSD-A, the  
5 information is shown broken down by the departments comprising the  
6 class. Exhibit DSD-B shows the same information broken down by project  
7 code and the billing method assigned to each project code.  
8 Exhibit DSD-C shows the information by department, project code, and  
9 the billing method assigned to the project code. For each exhibit, the  
10 amounts in the columns represent the following information:

<b>Column (A) – Support</b>	Dollar amount of total Test Year billings and charges from ESI to all Entergy Business Units, plus the dollar amount of all other affiliate charges to ETI that originated from any Entergy Business Unit.
---------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<b>Column (B) – Service Company Recipient</b>	Dollar amount that was included in the service company recipient allocation. Service company recipient charges are the cost of services that ESI provides to itself, which in turn are charged to affiliates that receive those services. The service company recipient allocation process is described in the testimony of Company witness Tumminello.
-------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<b>Column (C) – Total</b>	Represents the sum of Columns (A) and (B).
-------------------------------	--------------------------------------------

<b>Column (D) – All Other Business Units</b>	That portion of Column (C) that was billed and charged to Business Units other than ETI.
--------------------------------------------------	------------------------------------------------------------------------------------------

<b>Column (E) – ETI Per Books</b>	Represents the difference between Columns (C) and (D).
---------------------------------------	--------------------------------------------------------

<b>Column (F) – Exclusions</b>	Represents amounts that are excluded from ETI electric cost of service. The exclusions are described in the testimony of Company witness Tumminello.
<b>Column (G) – Pro Forma Amount</b>	Pro Forma Amounts include adjustments for known and measurable changes, and corrections.
<b>Column (H) – Total ETI Adjusted</b>	ETI adjusted amount requested for recovery in this case for this class (Column (E) plus Columns (F) and (G)).

1 In her testimony, Company witness Tumminello describes the calculations  
2 that take the dollars of support services in Column A to the total ETI  
3 adjusted amount shown in Column H.

4

5 Q21. ARE THERE ANY PRO FORMA ADJUSTMENTS TO THIS CLASS?

6 A. Yes. The pro forma adjustments for my class are shown on  
7 Exhibit DSD-D, which also indicates the Company witnesses who sponsor  
8 the pro forma adjustments. The pro forma adjustments that I sponsor  
9 remove (a) costs during the Test Year charged to ETI in error and  
10 (b) minor costs during the Test Year originating from departments that do  
11 not typically provide support services to ETI but do have costs during the  
12 Test Year as a result of minor charges to project codes with an allocation  
13 method that distributes costs to multiple Entergy companies, including to  
14 ETI.

1                   A.     Overview of Financial Services Affiliate Class

2   Q22. PLEASE PROVIDE AN OVERVIEW OF THE FINANCIAL SERVICES  
3   AFFILIATE CLASS.

4   A. The Financial Services Affiliate Class consists of five groups that provide  
5   core accounting, planning, analytic, and internal audit services to the  
6   Company. The Financial Services Class is part of the Finance Function of  
7   the Corporate Support Family, as further depicted on Exhibits DSD-1 and  
8   DSD-2. The accounting, planning, and analytic services include corporate  
9   financial reporting to internal and external users, financial transaction  
10   services, preparing and reporting financial forecasts and budgets, financial  
11   submittals to senior management and external stakeholders (e.g., credit  
12   rating agencies, regulatory agencies, etc.) as well as the provision of  
13   financial advisory services and strategic analyses to facilitate informed  
14   decision making by the Company. Many of the services provided by this  
15   affiliate class are necessary to meet the requirements of multiple state and  
16   federal regulatory agencies, and these services are performed by  
17   specialized, degreed professionals. Internal audit services include  
18   financial, operational, and information systems audits as well as project  
19   governance reviews, risk assessments, controls consulting services, fraud  
20   investigations, and due diligence assistance. The five groups included in  
21   the Financial Services Affiliate Class are: (1) Chief Financial Officer  
22   Services; (2) Controller Services; (3) Financial Processes; (4) Planning &  
23   Financial Communications; and (5) Internal Audit Services.



1 Q23. WHAT ARE THE MAJOR COST COMPONENTS OF THE FINANCIAL  
2 SERVICES AFFILIATE CLASS?

3 A. As shown on Exhibit DSD-A, the Total ETI Adjusted amount for the  
4 Financial Services Affiliate Class during the test year was \$3,813,906.

5 The major cost components are as follows:

**Cost Components**  
**Table 2**

<b>Cost Component</b>	<b>Total ETI Adjusted Amount</b>	<b>% of Total</b>
<b>Payroll and Employee Costs</b>	\$2,837,223	74%
<b>Service Company Recipient</b>	\$374,310	10%
<b>Outside Services</b>	\$476,007	13%
<b>Office and Employee Expenses</b>	\$114,759	3%
<b>Other</b>	\$11,608	<1%
<b>TOTAL</b>	\$3,813,906	100%

6

7 Q24. WHAT IS THE IMPORTANCE OF THESE COST COMPONENTS?

8 A. I sponsor the costs shown in this table because they comprise the Total  
9 ETI Adjusted amount for my class. This breakout of costs provides an  
10 additional view of the components of the costs in my class. This  
11 breakdown is significant, moreover, because other Company witnesses in

1       this case provide additional overall support for the affiliate costs included  
2       in several of these categories. Company witness Jennifer A. Raeder, for  
3       instance, further supports the market competitiveness and overall  
4       reasonableness of the compensation and employee benefits costs  
5       included in the "Payroll and Employee Costs" component. Company  
6       witness Tumminello explains the "Service Company Recipient" loading  
7       process that distributes ESI operating costs, such as information  
8       technology support and rents, to the operating companies. "Outside  
9       Services" pertains to services provided by non-Entergy employees and  
10      firms, such as outside consultants and vendors, consistent with the  
11      procurement policies discussed by Company witness  
12      Reginald T. Jackson. Company witness Thomas C. Plauché supports the  
13      "Office and Employee Expense" costs allocated to the affiliate classes,  
14      including to Financial Services. Because the costs in this category are for  
15      services provided to my class, my discussion of the necessity and  
16      reasonableness of the Financial Services Affiliate Class covers these  
17      costs.

1. Cost Trend

Q25. WHAT WERE THE COSTS CHARGED TO ETI BY THE FINANCIAL SERVICES CLASS FOR THE 2010 – 2012 TIME PERIOD AS WELL AS THE TEST YEAR?

A. The following table shows the total affiliate O&M charges to ETI for services provided by the Financial Services Class for the years 2010 – 2012 and the Test Year. These charges have been adjusted to remove the MISO and ITC-related costs that the Company is removing from the requested cost of service (as explained by Company witness Michael P. Considine) as well as costs included in the nuclear and gas department codes (as explained by Company witness Tumminello).

**Table 3: Financial Services Class Charges**  
**Total ETI Amount in Thousands \$**  
**(Excludes pro forma adjustments except as described above)**

<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Test Year</u>
4,069	3,723	4,202	3,971

Q26. PLEASE DISCUSS THE TREND IN THE CHARGES FOR FINANCIAL SERVICES BETWEEN 2010 AND THE TEST YEAR.

A. The charges for this class reflect a relatively stable level of costs in recent years.

2. Staffing Trend

Q27. PLEASE DESCRIBE THE STAFFING LEVELS FOR THE FINANCIAL SERVICES CLASS OVER THE PERIOD 2010 TO 2012 AS WELL AS THE TEST YEAR.

A. At December 31, 2010, there were 269 employees working in the organizations comprising the Financial Services Class. As of December 31, 2011, there were 283 employees in this class. As of December 31, 2012, there were 275 employees in this class. And, at March 31, 2013, there were 273 employees in the Financial Services Class.

Q28. PLEASE DISCUSS THE TREND IN STAFFING LEVELS FOR THE FINANCIAL SERVICES CLASS BETWEEN 2010 AND THE TEST YEAR.

A. As with the annual charges for this class, staffing levels for the Financial Services Class have remained relatively stable in recent years.

3. Process Improvement Initiatives

Q29. SEPARATE FROM THE BUDGETING PROCESS, DOES ESI CONSIDER OTHER MEASURES OR INITIATIVES TO CONTROL FINANCE & ACCOUNTING-RELATED COSTS OR IMPROVE THOSE SERVICES?

A. Yes. Entergy organizations are continuously identifying and evaluating opportunities to improve productivity and streamline operations and

1 implementing improvements that align with the cost improvement and  
2 other business objectives established by management.

3

4 Q30. PLEASE DISCUSS RECENT PROCESS IMPROVEMENTS OR  
5 INITIATIVES THAT ARE IN PLACE TO SUPPORT COST-EFFECTIVE  
6 ACCOUNTING & FINANCE SERVICES TO ETI.

7 A. The Financial Process Improvement group has been implementing  
8 PeopleSoft Time & Labor and PeopleSoft Absence Management for use  
9 by the approximately 15,000 employees at the Entergy Companies. The  
10 implementation was completed in May 2012. Financial Process  
11 Improvement is responsible for project management, requirements  
12 gathering, testing, training and change management. With the system  
13 implementation, the processes to manage pay practices and paid time off  
14 have improved. These improvements include: (1) alignment of pay week  
15 and work week, which permits the employee to better understand his/her  
16 paycheck and thereby reduce the number of inquiries to Payroll;  
17 (2) automating the determination of overtime in a work week, resulting in  
18 more consistent pay for hourly employees and minimizing exposure to  
19 wage and hour violations; (3) capturing the premiums paid to union  
20 employees in a timesheet that is more easily reviewed by managers in the  
21 time approval process; (4) improving management of schedules and work  
22 week so that changes result in the appropriate pay to the employee;  
23 (5) facilitating the centralization of leave management through an

1 improved absence management system for consistent adherence to  
2 company leave policy; (6) eliminating the manual tracking of time off under  
3 the Family Medical Leave Act through an improved absence management  
4 system; and (7) improving the granularity of the various types of employee  
5 compensation for better reporting and control over spending. These  
6 improvements benefit all EOCs, including ETI.

7

8 Q31. IS THERE ANY GENERAL BENCHMARKING SUPPORT IN THE  
9 COMPANY'S FILING?

10 A. Yes. Although it does not apply explicitly to my class, Company witnesses  
11 Michelle P. Bourg and Tumminello address benchmarking studies that  
12 apply to ETI's costs. Ms. Bourg addresses benchmarking applicable to  
13 ETI total company non-production O&M costs, and Ms. Tumminello  
14 addresses benchmarking that applies at the service company (ESI) level.

15

16 Q32. BASED ON THE EVIDENCE, ARE THE COSTS OF THE FINANCIAL  
17 SERVICES AFFILIATE CLASS REASONABLE?

18 A. Yes. The costs of the Financial Services Class are shown to be  
19 reasonable by the combination of budget controls, cost trend, and process  
20 improvement evidence that I have provided above.

1 B. Chief Financial Officer Services Group

2 Q33. PLEASE DESCRIBE IN MORE DETAIL THE CHIEF FINANCIAL  
3 OFFICER SERVICES GROUP WITHIN THE FINANCIAL SERVICES  
4 CLASS.

5 A. The Chief Financial Officer Services group within the Financial Services  
6 Class is comprised of the Office of the Chief Financial Officer and  
7 Corporate Development. The Office of the Chief Financial Officer is  
8 responsible for directing and overseeing the financial activities of the  
9 Entergy Companies. Corporate Development provides decision support  
10 with respect to strategic transactions.

11 The Office of the Chief Financial Officer should not be confused  
12 with my position, CFO – Operations. The costs associated with my  
13 department are included in the Controller Services group and are  
14 described below.

15  
16 1. Necessity

17 Q34. PLEASE DESCRIBE THE MISSION AND ACTIVITIES OF THE CHIEF  
18 FINANCIAL OFFICER SERVICES GROUP.

19 A. The Chief Financial Officer Services group represents the services  
20 provided by two departments: the Office of the Chief Financial Officer  
21 (Dept FN2VP) and Corporate Development (Dept FN221). The Chief  
22 Financial Officer is responsible for directing financial activities and  
23 enabling the proper delivery of Finance Function services. The Chief

1 Financial Officer also provides strategic direction; in particular, strategic  
2 input affecting the financing of investments in, and returns on, assets.

3 Corporate Development provides financial advisory services  
4 regarding work on mergers, acquisitions, and other financial transactions  
5 to the business units engaged in the development and acquisition and/or  
6 divestiture of assets within the Entergy Companies' strategic framework.

7

8 Q35. ARE THE SERVICES PROVIDED BY THE CHIEF FINANCIAL OFFICER  
9 SERVICES GROUP NECESSARY TO PROVIDE ADEQUATE AND  
10 RELIABLE SERVICE TO ETI CUSTOMERS?

11 A. Yes. The Chief Financial Officer Services group's services are necessary  
12 for and fundamental to the proper functioning of ETI and the provision of  
13 electric service to ETI customers. ETI could not effectively operate as a  
14 company without these services. For instance, ETI requires services for  
15 accounting (including corporate reporting and financial transactions), cash  
16 management, financial and investor relations (including access to and  
17 optimizing the use of capital markets and relations with equity and debt  
18 providers), financial planning, internal audit, risk management, tax and  
19 treasury management. The Chief Financial Officer Services group is  
20 responsible for managing these accounting and finance services. The  
21 Chief Financial Officer brings to the Entergy companies, including ETI, the  
22 critical financial management essential to function effectively in the  
23 business environment.



2. Reasonableness

Q36. IS THE COST OF THE CHIEF FINANCIAL OFFICER SERVICES GROUP REASONABLE?

A. Yes it is, as shown by my earlier description of cost controls and cost and staffing trends associated with the Financial Services Class overall. The Office of the Chief Financial Officer is the only organization providing management oversight of the Finance Function services to ETI. Accordingly, ETI does not duplicate these services. Further, by virtue of the fact that ESI provides these same services to other Entergy affiliates, ETI receives the benefit of economies of scale. In addition, centralization enables greater specialization in services that might not be possible to the same extent if the services were provided separately by ETI or outside providers.

C. Controller Services Group

Q37. PLEASE DESCRIBE IN MORE DETAIL THE CONTROLLER SERVICES GROUP WITHIN THE FINANCIAL SERVICES CLASS.

A. The Controller Services group within the Financial Services Class represents one of two groups of accounting services provided by the Chief Accounting Officer ("CAO") Organization. The other, the Financial Processes group, is addressed separately in this Section. A CAO Organization Chart is included as Exhibit DSD-3. In discussing the

1 Controller Services and Financial Processes groups, I will organize my  
2 testimony around the individual departments within the CAO Organization.

3

4 1. Necessity

5 Q38. PLEASE DESCRIBE THE CONTROLLER SERVICES GROUP  
6 WORKFORCE.

7 A. The departments included within the Controller Services group employ  
8 accounting and finance professionals, many with professional  
9 certifications, e.g., Certified Public Accountant, and/or advanced degrees,  
10 e.g., Master of Business Administration. In addition, these employees  
11 possess significant utility industry experience.

12

13 Q39. PLEASE DESCRIBE THE MISSION AND ACTIVITIES OF THE  
14 CONTROLLER SERVICES GROUP.

15 A. The Controller Services group is comprised of the following organizations:  
16 Office of the Chief Accounting Officer ("CAO") (Dept FN281); CFO –  
17 Nuclear (Depts NHQ1F, NHQF1, NHQF2, NHQF3, NHQF5 and NSAB1);  
18 CFO – Operations (Depts DPLSF, FN2CC, FN398, FSSC1, TE3BS and  
19 TPHY7); Utility Operations Accounting (Depts FA260, FA264 and FN295);  
20 the Jurisdictional Finance Directors, (Depts FN2JF, FN2JG, FN2JH,  
21 FN2JJ and FN2JK); Corporate Controller (Depts FN267 and FN2RE); and  
22 Controller, Competitive Operations (Depts FN555 and FNGYP).

1           The Office of the CAO provides accounting services to both  
2           regulated and unregulated operations through the roles described below.  
3           For the regulated operations, the CAO serves as Senior Vice President  
4           and CAO for Entergy Corporation, the Entergy Operating Companies,  
5           Entergy Operations, Inc. ("EOI"), ESI, and System Energy Resources, Inc.  
6           For the unregulated operations, the CAO's roles include Senior Vice  
7           President and/or Chief Accounting Officer for a number of unregulated  
8           affiliates. The CAO's activities include technical guidance related to  
9           accounting, tax, regulatory, and industry issues; financial and regulatory  
10          audits; and participation on special boards and committees. The CAO  
11          also provides input on accounting matters in support of consolidating  
12          financial results in the role as CAO for Entergy Corporation. In other  
13          words, the primary products or deliverables provided by the CAO are  
14          accounting oversight and strategic decision making to enable the CAO  
15          Organization to provide accurate and timely accounting information.  
16          Costs of the CAO are billed directly to the unregulated operations when  
17          performing services for those companies.

18           CFO – Nuclear provides financial monitoring, reporting, and  
19          performance analysis relating to current and projected business results for  
20          nuclear operations. As ETI has no nuclear operations, pro forma  
21          adjustments to the Financial Services Affiliate Class remove minor costs  
22          during the Test Year originating from nuclear ESI departments as a result

1 of minor charges to project codes with an allocation method that  
2 distributes costs to multiple Entergy companies, including to ETI.

3 CFO – Operations provides financial monitoring, reporting, and  
4 performance analysis relating to current and projected business results for  
5 the regulated utility. In particular, this group supports management control  
6 by performing a monthly review of utility spending (current year actual and  
7 projected) and administering the annual preparation of a five-year  
8 spending plan for the utility.

9 Utility Operations Accounting is made up of Revenue Accounting  
10 and Fuel & Generation Accounting. Revenue Accounting processes and  
11 analyzes revenues for the regulated utility companies, including ETI.  
12 Fuel & Generation Accounting accounts for and reports on purchased  
13 power and nuclear and fossil fuels consumed in the electric generation  
14 process and performs billing services for co-owned generating stations.

15 The Jurisdictional Finance Directors provide jurisdiction specific  
16 financial monitoring, performance analysis and decision support for each  
17 of the regulated utility companies, including ETI.

18 Corporate Controller is made up of External Reporting and  
19 Accounting Policy & Research. External Reporting facilitates and  
20 prepares filings for external parties including, among others, the SEC and  
21 FERC. External Reporting also prepares consolidated Entergy financial  
22 statements for review by management. Accounting Policy & Research  
23 evaluates accounting policies, performs research to determine and

1 manage policy impacts on Entergy and its affiliates and makes  
2 recommendations to the CAO.

3 Controller, Competitive Operations accounts for unregulated  
4 operations by maintaining general ledgers, ensuring consistency of  
5 accounting policies and procedures across non-regulated companies, and  
6 supporting consolidations of financial information. As its name indicates,  
7 this group primarily supports unregulated operations. However, in certain  
8 instances (e.g., in the support of special projects), this organization may  
9 provide services to the regulated operations. Only when providing  
10 services to the regulated operations does this organization bill its time to  
11 the regulated jurisdictions.

12

13 Q40. ARE THE SERVICES PROVIDED BY THE CONTROLLER SERVICES  
14 GROUP NECESSARY TO PROVIDE ADEQUATE AND RELIABLE  
15 SERVICE TO ETI'S CUSTOMERS?

16 A. Yes. The Controller Services group is needed for the proper functioning of  
17 ETI and the provision of electric service to ETI customers. These types of  
18 services are essential because ETI could not effectively operate without  
19 these services. For instance, ETI, like any company, requires accounting  
20 services in the form of corporate reporting services. Without financial  
21 statements, ETI would be unable to provide investors or regulators  
22 information on the financial status of the Company, thereby impacting  
23 access to capital markets and effective regulation of ETI operations.

1           The products and services of financial monitoring, reporting, and  
2           performance analysis provide senior management and the jurisdictional  
3           presidents with information to make informed business decisions. Without  
4           this information, management would not be able to appropriately weigh  
5           the benefits or consequences of business decisions, potentially damaging  
6           the financial health of ETI to the detriment of its customers.

7

8   Q41. ARE ANY OF THE SERVICES PROVIDED BY THE CONTROLLER  
9       SERVICES GROUP REQUIRED BY LAW OR OTHER EXTERNAL  
10      SOURCES?

11   A.   Yes. Regulatory authorities, including the SEC, FERC, state and local  
12       regulators, stock exchanges, and lenders require financial statements and  
13       disclosures. For example, FERC prescribes a specific system of accounts  
14       and rules and regulations that must be observed by public utilities subject  
15       to its jurisdiction. Because the common stock of Entergy Corporation and  
16       the preferred stock and/or debt of the EOCs are registered with the SEC,  
17       the Securities Act of 1933, as amended, requires that a controller or  
18       principal accounting officer sign registration statements. This law also  
19       requires specific financial disclosure in connection with the sale of  
20       securities.

21           Furthermore, Entergy Corporation and its subsidiaries are also  
22       subject to the disclosure requirements of the Securities Exchange Act of  
23       1934, as amended, which include the filing of an Annual Report on SEC

1 Form 10-K, Quarterly Reports on SEC Form 10-Q, Interim Reports on  
2 SEC Form 8-K for disclosure of interim material events, and other  
3 reporting as necessary to meet SEC requirements. The Entergy  
4 Companies would be unable to comply with these requirements if they did  
5 not appropriately maintain their accounting records. Further, without the  
6 underlying accounting records, the Entergy Companies would be unable  
7 to produce the financial and disclosure statements necessary to comply  
8 with various regulations.

9

10 2. Reasonableness

11 Q42. IS THE COST OF THE CONTROLLER SERVICES GROUP  
12 REASONABLE?

13 A. Yes. The cost control processes and cost and staffing trends I described  
14 for the Financial Services Class support the reasonableness of these  
15 costs. Controller Services is the only group providing accounting services  
16 to ETI, with the exception of Financial Processes, which I discuss next,  
17 and regulatory accounting services, which are included in the Regulatory  
18 Support Class of services sponsored by Company witness Jay A. Lewis.  
19 Regulatory accounting services included in the Regulatory Support Class  
20 are driven solely by federal, state and local regulatory needs and are not  
21 duplicated by the services provided by the CAO Organization. Because  
22 ETI does not have a separate accounting group, ETI does not duplicate  
23 these services.

1 Further, financial monitoring, reporting, and performance analysis is  
2 principally performed within Controller Services. Controller Services is the  
3 only group that provides these services at the consolidated utility and  
4 individual operating company levels. These services are not duplicated  
5 elsewhere within ESI. ETI does not duplicate the services performed by  
6 Controller Services.

7 Because ESI provides these same services to other Entergy  
8 affiliates, ETI receives the benefit of economies of scale. In addition,  
9 centralization enables greater specialization in services that might not be  
10 possible to the same extent if the services were provided separately by  
11 ETI or outside providers.

12  
13 D. Financial Processes Group

14 Q43. PLEASE DESCRIBE IN MORE DETAIL THE FINANCIAL PROCESSES  
15 GROUP WITHIN THE FINANCIAL SERVICES CLASS.

16 A. The Financial Processes group within the Financial Services Class  
17 represents the second of two groups of accounting services provided by  
18 the CAO Organization. A CAO Organization Chart is included as  
19 Exhibit DSD-3. In discussing the Financial Processes group, I will  
20 organize my testimony around the individual departments within the CAO  
21 Organization as I did when describing the Controller Services group.



1. Necessity

Q44. PLEASE DESCRIBE THE FINANCIAL PROCESSES GROUP  
WORKFORCE.

A. Financial Processes personnel include a combination of degreed and non-degreed employees. Many of the degreed professionals have certifications, e.g., Certified Public Accountant, and some have advanced degrees, e.g., Master of Business Administration. In addition, many of these employees possess moderate to significant utility industry experience.

Q45. PLEASE DESCRIBE THE MISSION AND ACTIVITIES OF THE  
FINANCIAL PROCESSES GROUP.

A. The Financial Processes group provides financial transaction services to the Entergy Companies. As shown on Exhibit DSD-3, the Financial Processes group includes the following departments: VP, Financial Processes (Dept FN2F1); Accounts Payable (Dept FA25F); Cash Operations (Dept FA256); Management Reporting (Dept FA259); General Ledger, Business Dimensions & Budget Operations (Dept FA266); Affiliate Accounting & Allocations (Dept FA265); Miscellaneous Receivables (Dept FA268); Payment Processing (Depts CAMIE, CAMIL, and CAMLL); Payroll (Dept FA272); Project Costing/Fixed Asset Operations (Dept FA25B); Source System Accounting (Dept FA26A); and Financial Process Improvement (Dept FN2F2).

1           VP, Financial Processes department is responsible for providing  
2           direction and oversight of fundamental financial operations.

3           Accounts Payable processes invoices for payment and administers  
4           the purchasing card (a form of company charge card that allows goods  
5           and services to be purchased without utilizing a traditional procurement  
6           process).

7           Cash Operations executes funds transfers from depository  
8           accounts to general fund accounts. It also executes funds disbursements  
9           to satisfy corporate financial obligations and determines net cash position.

10          Management Reporting prepares financial reports for external and  
11          internal use and management reports to support decision-making.

12          General Ledger, Business Dimensions & Budget Operations  
13          operates the general ledger for the Entergy Companies, primarily for the  
14          benefit of domestic regulated utility operations. This department maintains  
15          the data tables and rules necessary to operate the Entergy Companies'  
16          financial systems; e.g., the accounting code block and data tables. These  
17          accounting codes are a key underpinning of accounting data supporting  
18          the Rate Filing Package.

19          Affiliate Accounting & Allocations performs the accounting services  
20          for ESI and EOI, including affiliate billing and reporting services. This  
21          department is responsible for producing all of the accounting information  
22          that is being filed in support of the affiliate costs in this proceeding.

1                   Miscellaneous Receivables invoices external customers for those  
2                   amounts owed for goods or services rendered other than utility bills or  
3                   inter-company billings.

4                   Payment Processing handles the receipt of customer payments for  
5                   energy services provided by the regulated utility companies including ETI.

6                   Payroll processes, accounts for, and reports on payroll primarily for  
7                   the domestic regulated utility company employees.

8                   Project Costing/Fixed Asset Operations accounts for and reports on  
9                   assets under construction and fixed assets and maintains detailed asset  
10                  and depreciation records.

11                  Source System Accounting monitors and performs process controls  
12                  for source system transactions to ensure the accuracy of the underlying  
13                  data generated.

14                  Financial Process Improvement enhances operational execution  
15                  and efficiency through project management of process improvements and  
16                  technology implementation. As previously discussed, this group  
17                  completed in mid-2012 a multi-year, company-wide implementation of a  
18                  time reporting and absence management system.

1 Q46. ARE THE SERVICES PROVIDED BY THE FINANCIAL PROCESSES  
2 GROUP NECESSARY TO PROVIDE ADEQUATE AND RELIABLE  
3 SERVICE TO ETI'S CUSTOMERS?

4 A. Yes. The Financial Processes group is needed for the proper functioning  
5 of ETI and the provision of electric service to ETI customers. These types  
6 of services are essential because ETI could not effectively operate without  
7 these services. For instance, ETI, like any company, requires accounting  
8 services in the form of financial transaction services. Without transaction  
9 services, employees and vendors would not be paid, making them  
10 unwilling to provide services in support of day-to-day utility company  
11 operations. In the absence of a payment processing function, customer  
12 payments would not be timely and accurately recorded, resulting in  
13 inaccurate bills and customer dissatisfaction. ETI would have to perform  
14 these services if they were not provided by ESI.

15

16 Q47. ARE ANY OF THE SERVICES PROVIDED BY THE FINANCIAL  
17 PROCESSES GROUP REQUIRED BY LAW OR OTHER EXTERNAL  
18 SOURCES?

19 A. Yes. As I stated in my discussion of Controller Services, regulatory  
20 authorities, including the SEC, FERC, state and local regulators, stock  
21 exchanges, and lenders require financial statements and disclosures. The  
22 Securities Act of 1933, as amended, requires specific financial disclosure  
23 in connection with the sale of securities.

## 2. Reasonableness

A. Yes. The cost control processes and cost and staffing trends I described earlier for the Financial Services Class support the reasonableness of these costs. Financial Processes is the only group providing accounting services to ETI, with the exception of Controller Services, which I discussed previously, and regulatory accounting services, which are included in the Regulatory Support Class of services sponsored by Company witness Lewis. Regulatory accounting services included in the Regulatory Support Class are driven solely by state and local regulatory