						(A)	(8)	ç	Ę	19/	ų	ý	
							Total Billings			Ĩ		(9)	Ē
				Activity/	ESI		Service		- IN	E			
ł			Activity/	Project	Billing		Company		Other	Per		Proforma	ETI
Administration	ESI ESI	AD4AZ	F3PCFASUOP	ا Description FACILITIES SVCS- ESI- UTILITY OPNS	Method	Support	Recipient	Total	BU's	Books	Exclusions	Amount	Adjusted
Administration	ESI	AD4AZ	F3PPFACSIT	Facilities	APPSUPAL	22,637 015 3461	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	22,637	22,637	0	0	°0	0
Administration	ESI	AD4AZ	FSPCZUDEPX	DEPRECIATION AND AMORTIZATION	ESIDEPRE	6.200	, 0	04-C'CT-6	601's//	140,236			140,236
~		Total				Summy's summer summer					· · · · · · · · · · · · · · · · · · ·	о°	0
Administration	ECT	AD4AZ		. 0* 10100000 0000 "00000000000" V0000000000		1,776,514	3,235	1,779,749	1,638,345	141,404	0	•	141.404
Administration			F3PCFADMILE		SQFTALLC	5,424	0	5,424	4,812	612		• • • • • • • • • • • • • • • • • • •	612
Administration	i IS	AD4B1	F3PCHRSALI		EMPLOYAL	3,659	0	3,659	3,492	167	0	0	167
000 - w rinners (2 X	Total			EMPLOYAL	3	, o	æ.	ື M	Ö	0	0	0
20004		AD4B1	w -						* 2002		8244	boto	
Administration	ESI	AD4B2	F5PCZFCLSR	VOICE & VIDEO LOCAL SERVICE	TELXGENS	9,085		9,085	8,307	778		•	778
*		Total				-	0			0	0	0	o ~
Administration		AD4B2			, , ,	T	0		Ŧ	0	* * *	c	č
Administration	0 5	AD4B5	C/PPSJ2509	HURRICANE ISAAC OPS ELL 8/28/12	DIRCTELI	31,753	776	32,529	32.529	ġ	, c		
Administration	0 U	AU465	C7PPSJ3227		DIRCTEMI	1,095	27	1,122	1,122*	, 0 ,		• • •	,
)		DIRCTENO	9,854	241	10,095	10,095	0		, c)* c
	35	AD465	. 90	HURRICANE ISAAC DIST EGSL 8-28-12	DIRECTLG	4,380	107	4,487	4,487	0) 0		
Administration	Į		EZPPSJ2517	HURRICANE ISAACT-Grid ELL 8-27-2012	DIRCTELI	4,927	120	5,048	5,048		, c	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	,
Administration	0	AU485	×	HURRICANE ISAAC T-Grid ENOI 8.28.12	DIRCTENO	2,190	¥	2,243	2.243	ċ	, ,	°°c	
		AD4B5	Summer	HURRICANE ISAAC T-Grid EGSL	DIRECTLG	547	13	561	561	, 			5× c
gennin .		AD4B5	3		DIRCTESI	•••••	0	0,	0	ç			••••••••••••••••••••••••••••••••••••••
	<u>រ</u>	AD4B5	Xmmar an	RECORDS MANAGEMENT HARD COPY CLEAN	RECDMGNT	8,459	752	9.211	8366	845) c		
	<u>-</u>	AD4B5	, and the second	FACILITIES SVCS- ALL COS	SQFTALLC	286,152	22.421	308.573	273 203	35 370		-0. 	83/ PT 037
	ISI	AD4B5	s s	POWERHOUSE OPERATIONS	EMPLOYAL	1,799,871	0	1.799.871	1 717 596	0/C/CC		+00- 2000	150,65
	ESI	AD485		OCRO - Bus Cont Plan Management	LBRBILAL	10,629	1.45	12 087	10 041	1 146		- - - - - - - - - - - - - - - - - - -	82,2/4
	ESI	AD4B5	- Constant	BENCHMARKING PHASE II	LOADOPCO	1.475	.8	1.475	1 733	0477		7T-	1,135
Administration	ESI	AD485	FSPPTRAPMO	Transco Implementation PMO	TRSBLNOP	3,800	51	4.311	3.800	24 112		р ч 	242
*		Total					in dia s	more the market	anne maadanne an				5
Administration		AD485	\$1.000 V	2000 No. 100 No. 100 No. 100 No. 100		2,165,132	26,481	2,191,613	2.071.224	120.389	~ c	.250	
~	0 6		× ×	FACILITIES SVCS- ALL COS	SQFTALLC	702	0	702	635	68) c		500/0 1
*			*	ທີ່	DIRCTESI	322	0	322	322	0	0.0)* c
		-	-	FACILITIES SVCS- ESI- IT	DIRCTESI	504	0	504	504°	0	ó		•••••
	10/0000000	*	F3PCFASTRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	16,007	0	16,007	16.007		i e	5	
310		Total			N 46		***	moments and and	10 10 10000 1 1000 10 10		nu di numera di nu		.
Administration		×			\$ 	17,536	•	17,536	17,468	68	õ	õ	68
and wreated	1 5	1		FACILITIES SVCS- ALL COS	SQFTALLC	271	0	271	245	26	6	0	26
				• • • •		98 	0		86	0	0	ō	0
		1	lannan.	n i ra	DIRCIES		0	239	239	0	o	0	, 0
		-	3 -	•	DIKCIESI	6,581	0	6,581	6,581	0	0	•	0
		AD4E6			****		*** :	996 v		• •			A MARKELA
Administration	ESI	r ve	F3PCFACALL F	FACTLITTES SVCS- ALL COS	COETAILO	7,190	.0	7,190	7,163	26	0	0	26
	₩ ~ ₩	Ĩ				· · · · · · · · · · · · · · · · · · ·	•	* 4		· · · · · · · · · · · · · · · · · · ·	, 0,	0	. 1
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Administration	ESI	AD4G2 F	F3PCFACALL F	FACILITIES SVCS- ALL COS	SQFTALLC		2	504 504	5	- -	•	• • • •	1
					VI 1000000000 VA	w zmaz w www.w	* * * [*] ****	meneral confirment			>	5	85

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

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							Total Billings))	(1)	E	(9)	(H)
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Class	Billing Entity	Dept	Project Code	Description	Method	Support		Total	BU's		Fychisione	Amount	Adjuicted
Administration	ES	AD4G2	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	5,061		5.061	5.061	č			
			1	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	164,720	0	164.720	164.720	0			
	<u>.</u>	AD4G2	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRCTEOI	2,507		2.507	2.507		,		5, 6
	7456	Total			,	\$ * *	1 00 1 0 0000 00000 00000 00000 00000 00000 0000	and a second			.	D	
Administration		AD4G2	\$	2 2 - 0 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	2	172,884	0	172,884	172,826	82	o	Ĉ	0
		ALHGS	4001200	FACILITIES SVCS- ALL COS	SQFTALLC	218	0	218	197	- FC			S
Administration	1000	AD4G3	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	536	···· 0	536		;; •		,	517
Administration		AD4G3	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	76 B18	* *****			5 ·	.		····· 0;
Administration	ESI	AD4G3	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRCTEOI	720		070'07	878 ⁷ 07		ö.		0,
00.06.00	- -	Total		36 WOM 05 00000000 "WWW.WOM.WWWW.WWWW WWWW WWWW WWWW WWWW WW		207 202	× × ×	730	736	Ö	0	0	0
		AD4G3			**		•		i	****		**	*
Administration	ESI	AD4G8	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC		.	/18//7	27,796		•	Ö,	
		Total		No. 100000000 NUMBER 1 INVINCENT INVINCENT 1 10000000		*	- 	4	- .	ō	•		0
	~~~~	AD4G8	Nº MARING J			•••••	······			¢		ecen	
Administration	ESI	AD4L0	F3PCFACALL	FACILITIES SVCS- ALL COS	COETALLC	<b>4</b>		<b>4</b> - 	<b>φ</b>	0	0	•	0
	****	Total	*		מערוארגר	10	0,		6	**************************************	0	ō	1,
MA 40	***	AD4L0		~	6663x 074~x:	Wheth		×					ľ
Administration	SECT ~ mmmmm ~ mm		EDECT A COOL		drammen warman wit	10	0	9	6	°i	õ	ö	Ĩ
	2	a man		FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	555	0	555	555	0			
			*	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	197	0	197	197		, ,		,
	1	interior		FACILITIES SVCS- ESI- IT	DIRCTESI	311.8		• • • • • • •	× 107	, ,		<b>.</b>	<b>.</b>
Administration		AD4L2	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRCTESI	·	······································	, , , , ,	·····································			• •	0
Administration	ESI	AD4L2	~p-	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	<b>≓</b> , ¢		=	H	0 *	0	0	0
		Total		**************************************	****	7-		.74	*** **********************************	•		•	0
		AD4L2	70	~	an e		304			antou	or 10	9997	
Administration	ESI (	1000	F3PCFACALL	FACTI TTIES SUCS- ALL COS	COETALLC	837	0	837	837	•	ö	•	•
Administration	ESI (	AD4L5	F3PCFASADM				0	4,792	4,330	462	ő	0	462
Administration	ESI /	Connec	in the second			10,701	········ 0,······	10,701	10,701	0	ö	0	0
Administration	166 AP 00000 VA	10 10	*			2,216		2,216	2,216	ð	õ	o	0
Administration	****	1		en e	DIRCIESI	7,448	0	7,448	7,448	0	0	0	) 
Administration		8	5 5 7	,	חוגרובא	157 ₆ 338	0	157,338	157,338	ō	0	0	
2000-00-00-00-00-00-00-00-00-00-00-00-00	è 200 a 2000	1	1000		DIRCTEOI	1,855	0	1,855	1,855	0	0	, o	0
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Administration		ŝ				184,350	0	184,350	183,887	462	° 0'	•	462
10 Mar 10		0.00		20120010000000	SQFTALLC	1,822	0	1,822	1,646	176	0	0	1763
		Ť	-	MINISTRATIO	DIRCTESI	1,246	0	1,246	1,246	õ	0	· @	)   
	a www.a. annews		8	1	DIRCTESI	225	0	225	225	0	č	, c	
		Ĩ		7	DIRCTESI	752	0	752	757	o c			5
ě	generation of a second			SVCS- ESI- UTILITY OPNS	DIRCTESI	76.045		76.045			<b>-</b> **		
Administration	ESI	AD4L6	F3PCFAWF3X F	FACILITIES SVCS- WATERFORD 3	DIRCTEOI	174		021 021	550/07		5	0	0
	F	Total		advice access and an advanced accession and accession		and a manage		· ···· ····	5-/T	• ····	•	•	•
		AD4L6			×	30 JAS		30 JCE)		ļ	a. 949		
Administration	ESI	AD4L7 F	F3PCFACALL F	FACTLITTES SVCS- ALL COS	SQFTALLC	78		<b>502,UC</b>	20,089	176	•	•	176
	<b>F</b>	Totai			2 7 N NOVA - TAANA	2 * *	2	97	07	<b>C</b>	5		Ω.
	*				20000	28	•	Эв	, AC	* •	C	~~~	i
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Administration	ESI	AD4LV F	F3PCFAEEIX F	FACILITIES SVCS TO EEI *	DIRCTEEI	· · · · · · · · · · · · · · · · · · ·			UUT-,UL	5	- 		0
				www.	nn www	· · · · · · · · · · · · · · · · · · ·		- E		5			0

Exhibit TCP-C 2013 TX Rate Case Page 13 of 20

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

						-	(Y)	(B)	Q	(<u>0</u>)	(E)	(F)	(C)	(H)
Immunerative and manufactory Description (mathematical process) Description (mathematical process) <thdescription (mathematical="" process)<="" th=""> <thdes< th=""><th></th><th></th><th></th><th></th><th>A</th><th>5</th><th></th><th>Total Billings</th><th></th><th></th><th></th><th></th><th></th><th></th></thdes<></thdescription>					A	5		Total Billings						
Immeters								Service		I	E			Total
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	Class	Billing Entry	Dept	Project Code	Description	Method	Support	Recipient	Total	BU's	Books	Exclusions	Amount	Adjusted
	suration	<u></u> נ		F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	4,372	0	4,372	4,372	•	0	0	0
			ALP4LV	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	51,633	0	51,633	51,633	ő	ő	0	0
Bit John Fishersise Fourthists Socies in Fourthists Description	tration	22	AD4LV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	12,948	0	12,948	12,948	0	0	0	0
Bit OWU FFORMINE Control FFORMINE FFORMINE Control FFORMINE FFORMINE </td <td>tration</td> <td>ESI</td> <td>AD4LV</td> <td>F3PCFASENM</td> <td>FACILITIES SVCS- ESI- ENERGY MGMT</td> <td>DIRCTESI</td> <td>22</td> <td>0</td> <td>22</td> <td>22</td> <td>* 0 * * *****</td> <td>0</td> <td></td> <td>0</td>	tration	ESI	AD4LV	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRCTESI	22	0	22	22	* 0 * * *****	0		0
Bit Jown PERCARCE Recurring System Jown PERCARCE Recurring System Jown PERCARCE PERCARCE Jown PERCARCE Recurring System Jown	tration	ESI	AD4LV	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	22,919	*0	22.919	22.919	0			, , ,
Els Advise by Forces At Advise Participant Forces For House Records (Figure 10, 10, 10, 10, 10, 10, 10, 10, 10, 10,	tration	ESI		F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	4.852	• G	4.852	4 857				
Els AdV PERSIGN AdV PER	stration	53	AD4LV	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	4 787		4 787	2001 w			D	
Els JOU FERCENT FERCENT Discretation Discretation <thdiscretation< td=""><td>stration</td><td>ESI</td><td>AD4LV</td><td>F3PCFASITX</td><td>FACILITIES SVCS- ESI- IT</td><td>DIRCTESI</td><td>Tr/07</td><td></td><td>4,/02 6 733</td><td>4,102</td><td></td><td>,</td><td></td><td></td></thdiscretation<>	stration	ESI	AD4LV	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	Tr/07		4,/02 6 733	4,102		,		
ISI JOW PERFAGE FALTINES SPACE FILLING SPACE Directed 2020	stration	ESI	AD4LV	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRCTESI	CC/20		50 0F	CC /0		.	.	0
Els Onlow Firstein Annow Firstein <	stration	ES	AD4LV	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	/00/6T)	/90/6T	/90/6T			o (0
Est Outvir Participation Control Contro <thcontrol< th=""> Control <thc< td=""><td>stration</td><td>ESI</td><td>AD4LV</td><td>F3PCFASNUC</td><td>FACILITIES SVCS- ESI- NUCLEAR</td><td>DIRCTESI</td><td>570/C</td><td></td><td>570,5</td><td>620,6 015 5</td><td>.</td><td></td><td>51 o</td><td></td></thc<></thcontrol<>	stration	ESI	AD4LV	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRCTESI	570/C		570,5	620,6 015 5	.		51 o	
Est Aokov FFACKSAR Four Lines SACS Est Structionis Directsing Directsing <thdirectsing< th=""> <thdirectsing< th=""> Di</thdirectsing<></thdirectsing<>	stration	ESI	AD4LV	F3PCFASPRA	FACILITIES SVCS- ESI- PUB REL & AFF	DIRCTESI	201-201-201-		105/77	10C				
IEI ADAV PERCASION FAGUINES OFSE EST FUNDITIONING DIFFER 17.72 77.72	stration	ESI	AD4LV	F3PCFASSUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	UOE	>	T07	102	5° c		- -	
[51] [opt] Factorisolo facturitis sources est unill'roors internal 2221 2221 0 0 (noi) Factorisolo Facturitis sources est unill'roors Services 1.44,023 1.	stration	100 MMMMMMM	AD4LV	F3PCFASTRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	17 776		06C	2050		÷, c		
Fei Addit Fervice Ext. Addit	stration	ß	AD4LV	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	2.221	0	7.221	7 771		, °		5
NOML EFF OLA EFF OLA <td></td> <td></td> <td>Total</td> <td></td> <td>0.000000000000000000000000000000000000</td> <td></td> <td><u></u></td> <td></td> <td></td> <td></td> <td>.</td> <td>,</td> <td></td> <td></td>			Total		0.000000000000000000000000000000000000		<u></u>				.	,		
Image: Constraint of the constrant of the constraint of the constraint of the constraint of the c			AD4LV	- 1000			164.028	0	164.028	164.028	~ ~	~ c	G	G
ER ADAZ FFACKALL FACURALL FACUR	tration	**	AD4LZ	E2PPISCELL	ELL-FACILITIES ISAAC RESTORATION	DIRCTELI	4,600	0	4,600	4,600		. 0) 0
EK ADAZ FAFANEXIN FACUTIES SNCS TRE ADMINISTIVID DIRCTER	tration		AD4LZ	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	2,797	0	2,797	2.525	272			220
EFI AOUZ FEAC-REGIM RACUTIES SYCE SEX- RADIOLISM/TO DIDCRESI 7.7.17 7.7.7	tration		AD4LZ	F3PCFAEEIX	FACILITIES SVCS TO EEI	DIRCTEEL	Ŷ	0	م	5	• •		0	
ESI Abard Pacchascis Functions Currents since Ext currents since Currents Currents </td <td>tration</td> <td></td> <td>AD4LZ</td> <td>F3PCFASADM</td> <td>FACILITIES SVCS- ESI- ADMINISTRATIO</td> <td>DIRCTESI</td> <td>4,444</td> <td>0</td> <td>4,444</td> <td>4.444</td> <td>. 0</td> <td></td> <td>,</td> <td></td>	tration		AD4LZ	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	4,444	0	4,444	4.444	. 0		,	
EN APALE FACUTIES SYCE SE: FRANCHES ONI DIRCTES 116,001 16,001 <td>cration</td> <td></td> <td>AD4LZ</td> <td>F3PCFASCSS</td> <td>FACILITIES SVCS- ESI- CUSTOMER SERV</td> <td>DIRCTESI</td> <td>277,572</td> <td>0</td> <td>277,572</td> <td>277.572</td> <td>0</td> <td></td> <td></td> <td></td>	cration		AD4LZ	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	277,572	0	277,572	277.572	0			
Exit A0vi2 Factorsmin	ration	viva atomot	AD4LZ	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	116,081	o	116,081	116,081	0	0	0	, 0 ,
ESI ADVLZ FACATINESING FACILITIES SICE SET FINANCE DIRCTESI SG,641 G,661 G,012 ESI ADVLZ FPCFASIDR FACLITIES SICE SET: HUMAN RECOURC DIRCTESI 2,463 0 2,463 0 <td< td=""><td>ration</td><td></td><td>AD4LZ</td><td>F3PCFASENM</td><td>FACILITIES SVCS- ESI- ENERGY MGMT</td><td>DIRCTESI</td><td>545</td><td>0</td><td>545,</td><td>545[*]</td><td>* o</td><td>0</td><td>0</td><td></td></td<>	ration		AD4LZ	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRCTESI	545	0	545,	545 [*]	* o	0	0	
ES Adviz Faccaccos	ration		AD4LZ		FACILITIES SVCS- ESI- FINANCE	DIRCTESI	56,641	0	56,641	56,641		0	0	0
ESI OOHZ FACTATING FACTUTIES SVCS ESI-HUMAN RESOLUC DIRCTESI 19,934 0 19,934 0 0 ESI AOHZ FAFCASING FACTUTIES SVCS ESI-HUMAN RESOLUC DIRCTESI 19,334 0 0 9,524 9,524 0 0 0 ESI AOHZ FAFCASING FACLITIES SVCS- ESI-HUMAN RESOLUC DIRCTESI 24,524 0 9,773 0 <t< td=""><td>ration</td><td>an. 2</td><td>AD4LZ</td><td></td><td>FACILITIES SVCS- ESI- FOSSIL</td><td>DIRCTESI</td><td>2,463</td><td>0</td><td>2,463</td><td>2,463</td><td>0</td><td>0</td><td>, 0 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</td><td>0</td></t<>	ration	an. 2	AD4LZ		FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	2,463	0	2,463	2,463	0	0	, 0 ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0
ESI AD4/Z FPACTASITX FACILITIES SVCS- ESI-TIT OIRCTESI 54,524 54,524 54,524 64,524 0 0 0 ESI AD4/Z FPACTASITK FACILITIES SVCS- ESI-TIT DIRCTESI 87,705 0 97,705 97,705 0 0 0 ESI AD4/Z FFACTASITK FACILITIES SVCS- ESI-LUB REL & AFF DIRCTESI 3777 0 3777 0	ration		AD4LZ	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	19,934	ö	19,934	19,934	***	0	0	. 0
ES ADML FACHLITIES SVCS- EST-JUURS ONNG (L) DRRCTESI 87,705 87,705 87,705 07 07 ES ADML FACLITIES SVCS- EST-JURS ONNG (L) DIRCTESI 14,458 14,458 14,458 14,458 0 <t< td=""><td>ration</td><td></td><td>AD4LZ</td><td></td><td>FACILITIES SVCS- ESI- IT</td><td>DIRCTESI</td><td>54,524</td><td>0</td><td>54,524</td><td>54,524</td><td>0</td><td>• • • •</td><td>•</td><td>~~~ ~~~ ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~</td></t<>	ration		AD4LZ		FACILITIES SVCS- ESI- IT	DIRCTESI	54,524	0	54,524	54,524	0	• • • •	•	~~~ ~~~ ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Isi ADMLZ FACRASEG FACLITIES SVCS- ESI- LEGAL SVCS DIRCTESI 14,458 0 14,458 0 14,458 0	ration	ii Alexelbaar	AD4LZ	. 3	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRCTESI	87,705	0	87,705	87,705	0	0	°	
EN ADMLZ FACTASRA FACILITIES SVCS- ESI- PUB RE, & AFF DIRCTESI 3,772 0 3,777 3,772 0	ration	jans - strange	AD4LZ		FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	14,458	0	14,458	14,458	•	0	0	0
EN ADMLZ FACUTIES SVCS- ESI- SUPPLY CHAIN DIRCTESI 2,256 0 2,256 0 0 0 ESI ADMLZ FARCHATIRA FACUTIES SVCS- ESI- TRANSMISSION DIRCTESI 191,734 191,734 191,734 0	ration		AD4LZ		FACILITIES SVCS- ESI- PUB REL & AFF	DIRCTESI	3,772	0	3,772	3,772	0		.	. O
ESI ADMLZ FJACRASTRA FACILITIES SVCS- ESI- TRANSMISSION DIRCTESI 191/734 0 <td>ration</td> <td>*</td> <td>AD4LZ</td> <td></td> <td>FACILITIES SVCS- ESI- SUPPLY CHAIN</td> <td>DIRCTESI</td> <td>2,256</td> <td>0</td> <td>2,256</td> <td>2,256</td> <td>0</td> <td>0</td> <td>•</td> <td>0</td>	ration	*	AD4LZ		FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	2,256	0	2,256	2,256	0	0	•	0
Exit ADMLZ FAULTIES SVCS- ESI- UTILITY ONIS DIRCITESI 23,295 0 23,295 0 0 ESI ADMLZ FAPPIFISUPP INUUSTRUAL MICIPLE ENDERECUIP & SUPPLIES EMPLOYAL 2,576 0 2,576 0 0 2,576 0	ration *		AD4LZ		FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	191,734	0	191,734	191,734	0	0	0	•~~o
ESI AOMIZ F3PPH-BUPP INDUSTRUAL HYGIENE EQUIP & SUPPLIES ENPLOYAL 2,576 2,460 115 0 Total Total ADMIZ F3PPT-BUPP NUUSTRUAL HYGIENE EQUIP & SUPPLIES ENPLOYAL 2,576 2,460 115 0 ADMIZ F3PCFACAUL FACLUTIES SVCS- ALL COS SQPTALLC 865,391 0 865,003 388 0 ESI ADMI2 F3PCFACAUL FACLUTIES SVCS- ALL COS SQPTALLC 208 0 208 177 23 3 0	ration		AD4/2		FACTLITTES SVCS- ESI- UTTLITY OPNS	DIRCTESI	23,295	õ	23,295	23,295	0	0	0	0
Total Total Total 865.391 865.391 865.003 3 ESt AD4U2 FPCFACUL FACUTIES SVCS-ALLCOS SQFTALLC 28 28 28 25 28 25 28 25 28 25 28 27 25 28 27 26 0 28 27 25 28 27 26 27 26 20 28 27 26 28 27 27 27 27 1,57 1,572	ration		AD4LZ	ţ.	INDUSTRIAL HYGIENE EQUIP & SUPPLIES	EMPLOYAL	2,576	0	2,576	2,460	116	0		116
AD4L2 AD4L2 AD4L2 AD4L2 B65,391 865,391 865,303 866,303 866,303 866,303 866,303 866,303 866,303 866,30			Total					×.				*	· · ·	*
IEM ADM/2 FACUTIES SVCS- ALL COS SOFTALLC 22 22 22 23 23 24 25 33 34 34 34 34 34 34 34 34 34 34 34 35 36	2 June 1	** 000000000000000000000000000000000000	×	, i	WV/V000000 0000 00000000000 000 000000000		865,391	0	865,391	865,003	388	0	•	388
Est ADMAZ FapeDrotity Lacken Data Center Remediation APPSUPAL 208 01 208 176 3 EST ADM12 FapeDrotity DePRECIATION AND AMORITIZATION ESIDEPRE 1,572 0 1,572 1,	ration			×		SQFTALLC	28	0	28	25	'n	o	0	
EXI ADM/2 FPPCUDERX DEPRECIATION AND AMORTIZATION ESIDERE 1,572	rauon		1	ģerneme a o	Jackson Data Center Remediation	APPSUPAL	208	0	208	176	32	0	Q	32
Total Total 1,808 1,774 ESI ADMM3 Farcant Fracturnes svcs- Aut cos SórrAut.c 1,4 0 1,4 13 Iodal Iodal I 1,4 0 1,4 13	ration	***************************************	1		DEPRECIATION AND AMORTIZATION	ESIDEPRE	1,572	• •	1,572	1,572	0	Ó	o	ò
ESI AD4N2 FACIUTIES SVCS- ALL COS SOFTALLC 1,808 0 1,808 1,774 13 Total Total 100 14 13 13 AD4N3 3PCFACIL FACIUTIES SVCS- ALL COS SOFTALLC 1,4 0 14 13			Total					1.4000000	001 00 9					
Total survey processor. Additional systems of a second state of the second state of th	ration	o maximum and	T	l			1,808	•	1,808	1,774	34	°,	`o`	34
		6 4127 X 1000000000	n	~~~~~~		SQFTALLC	14	0	14	13	1	0	ō	1
								~~~		* *****		1010. er		
	~ ~	summer and a second second	AU4M3		00 10 10 000000 00000000 00 00000 00 00		14	÷	14	13	-	•	0	1

						(A)	(B)	(C)	â	(E)	(F)	(9)	Ĥ
							Total Billings						
			Activity (	Activity/	ESI		Service		AII	E			Total
Clase	Rilling Entity		Brotect Code		Billing		Company		Other	Per		Proforma	ETI
Administration	ESI	AD4M5	F3PCFASTTX	FACTI TITES SVES, EST, IT	Method	Support	Recipient	Total	BU's	Books	Exclusions	Amount	Adjusted
Administration	ESI	AD4M5	F3PCFASTRA	3 . К	DIPUTECI	32,686	0	32,686	32,686	0	0	õ	0
Administration	ESI	AD4M5	E3PCEASI IOP			310,187	•	310,187	310,187	0	0	0	0
s		Total			NIKLES	7,876	0	7,876	7,876	0	0	0	Ó
34		AD4M5		- 100000			,	×	10.0.0	00994	ee		
Administration	ESI	8	F3PCFASTTX	FACILITIES SVCS- ESI- IT	DIPCTECT	350,748	••••	350,748	350,748	0	<b>`o</b>	•	°
Administration	ESI	AD4M6	F3PCFASTRA		Dip/Teci	529,5	§0	3,925	3,925	0	0	•	•
Administration	ESI	AD4M6	F3PCFASUOP	FACILITIES SVCS- FSI- LITTITY OPNS	DIRCIES	12,523	0	12,523	12,523	0	0	0	0
× 10 × 10,000		Total				718	, 0	718	718	o	0	õ	o
		AD4M6	~~~~		0000				640400	1 GOT 1	844		
Administration	ESI	AD4MV	F3PCFACFCH		NINTER	17,166		17,166	17,166	,	0	•	•
Administration	ESI	AD4MV	FACFACTCB			313,604	<b>.</b>	313,604	313,604	0	, 0	0	0
Administration	ESI	AD4MV	F3PCFAFFI5			322	• • • • • • • • • • • • • • • • • • • •	322	322	ò	0	o	0
Administration	ESI	AD4MV				1,056	•	1,056	1,056	•	°0	0	0
Administration	ESI .	AD4MV	F3PCFAPWHS			-23	<b>o</b>	-23		0	•	0	ő
Administration	ESI	AD4MV	F3PCFASADM			14,326	io	14,326	13,671	655	õ	0	655
Administration	EST	ADAMV	CODCEACOT		DIKUEN	10,345	<b>o</b>	10,345	10,345	0	o	0	0
*Administration	5		PPOCASCE1	FAULUTIES SVCS- ESI- CORPORATE	DIRCTESI	1,759	0	1,759	1,759	0	0	<b>0</b>	0
Administration	ן ניי ניי		F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	14,458	0	14,458	14,458	0	0		
Administration	2	AD4MV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	1,597	ō	1,597	1.597	Ċ	, , ,	,	
Administration		AD4MV	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	1,941	0		1.941	c		• c	o c
Administration		AD4MV	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	4,360	. 0	4.360	4.360				
Administration		ADAMV	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	5,770	0	5.770	5.770			) 	<b>.</b>
Administration	inn muun	AD4MV	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	3,540	0	3.540	3 540				
Administration	* * * *	AD4MV	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	2,471	•	2,471	2,471		, c	Č	ò
		AD4MV	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRCTESI	87,393	0	87.393	87.393		· · ·		<b>.</b>
Administration	· •	AD4MV	F3PCFASPRA	FACTUTTIES SVCS- ESI- PUB REL & AFF	DIRCTESI	4,682	0	4,682	4.682		, c	,	o d
Administration		AD4MV		FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	802	0	807	802		o c	5	5 c
Administration	ESI		-	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	16,964	0	16.964	16 964			>	
Administration			F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	516	0	516	516s		× 0	, c	5° c
Administration	ESI	ADAMV	F3PPFACSIT	ESI Data Facilities	APPSUPAL	4,255	ö	4.255	3.602	ې پې د		<b>-</b>	
*** ***	,	Total		V00///////////////////////////////////	*****	*							*
00000000000000000000000000000000000000	- DEPARTURE	AD4MV	*	10000000000000 00 0 00000000 00 00		490,138	õ	490,138	488.830	1.308	č	č	1 200
Administration		internet.		Power House Cell Reception	N/A	0	316	316	316		)* C	, c	
Administration				Jackson Data Center	NA	6	-39	-39	-39		è		5
Administration		1	~	New Building for Rolling Fork SC	N/A	0	126	126	176	, c	, c	,	
Administration		******	ſ.,	FACILITIES SVCS- ALL COS	SQFTALLC	3.080		3.080	783.	700		s) a	م
Administration	8			FACILITIES MANAGEMENT & SUPPORT - E	DIRECT62	5.466		5 466	5,466	/ <u>(</u>	5 c	- 	/67 
		1	F3PCFANUCO	FACILITIES SERVICES - ENUCO - ALL	DIRCTENU	-139	·····	-130		5 0		⊃° (	5
		AD4MZ	F3PCFAPWHS	POWERHOUSE OPERATIONS	EMPLOYAL	· · · 133.514	·······	133 514	207-			•	0
Administration	ESI	AD4MZ	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	120,025	• • •		100,001	- ANT'O	<b>.</b>		6,109
Administration	ESI	AD4MZ	F3PCFASCPT	FACILITIES SVCS- ESI- CORPORATE	DIRCTESI	2 880		C267021	526,021	<b>.</b>	0		0
Administration	ESI	AD4MZ	F3PCFASCSS I	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	2,000		2,880	2,880	<b>o</b> ,		0	0
Administration		AD4MZ	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	000 85	5 c	000 00	020,020	- -	•		0
		AD4MZ I	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	1 021	- -	38,900	38,900	) S	0	•	0
Administration	ESI ,	AD4MZ I	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	1762/1 1702 CF	> <	1,931	1,931	<b>.</b>		•	0
WWWW IN THE REPORT OF THE PARTY		~~~~	and the second			740/77	· · · · · ·	12,842	12,842		0	0	.0

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						(A)	(B)	(C)	(a)	(E)	(F)	(6)	(H)
				Artista	133		Total Billings						
			Activity /	Acuvity/ Proiect	Rilling		Service		All	Dar I		Droform	Total
Class	Billing Entity	Dent	Project Code	Description	Method	Support	Recipient	Totat	BU's	Rooks	Evclueinne	Amount	Adjusted
Administration	ESI	AD4MZ	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	6 574		6 574	6 574				
Administration	ESI	AD4MZ	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	62.817	• <b>-</b>	62.817	62.817		• • • • • •		6;°C
Administration	ESI	AD4MZ	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	5,096	0	5.096	5.096	0		0	, c
Administration	ESI	AD4MZ	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRCTESI	006.09	6	006.09	60.900	Ċ	0		
Administration	ESI	AD4MZ	F3PCFASPRA	FACILITIES SVCS- ESI- PUB REL & AFF	DIRCTESI	3.836	0	3.836	3.836	* C			
Administration	ESI	AD4MZ	F3PCFASSUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	7,750		7.750	7.750	Ö	, , , , , , , , , , , , , , , , , , ,	. 0	Ö
Administration	ESI	AD4MZ	<b>F3PCFASTRA</b>	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	542.905	2000 W W W W W W W W W W W W W W W W W W	542.905	542.905		0	0	
Administration	ESI	AD4MZ	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	3,874		3,874	3.874	0	Solution in	0	, o
Administration	ESI	AD4MZ	F3PPEXPDCJ	Jackson Data Center Remediation	APPSUPAL	1.054.133	106	1.054.239	893,076	161.163	0		161.163
Administration	ESI	AD4MZ	F3PPF30211	ESI Transmission Bldg (reclass int)	TRSBLNOP	-4,000	0	4,000	-3,526	-474	0	0	-474
Administration	ESI	AD4MZ	F3PPFACSIT	ËSI Ďata Facilities	APPSUPAL	589.024	0	589.024	498.414	90.610	0	0	90.610
Administration	ESI	AD4MZ	FSPCZUDEPX	DEPRECIATION AND AMORTIZATION	ESIDEPRE	11,219	0	11,219	11,219	0	* o	0	0
		Total			>		bare 20				27. X	4440444 WWW WWW	8
***************************************	10 10 V VOLUMPORT	AD4MZ			N X	2,882,544	510	2,883,053	2,625,348	257,705	ö	ő	257,705
Administration	ESI	AD4N2	<b>F3PCFASITX</b>	FACILITIES SVCS- ESI- IT	DIRCTESI	4	0	4	4	0	0	0	0
		Total	9 6 8										
2 4444444444444444444444444444444444444		AD4N2				4	•	4	4	ō	•	ő	0
Administration					SQFTALLC	29	0	29	26	3	0	0	3
Administration	ESI	AD4N5	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI		0	** *** * 15 :		0	0	0	0
Administration	ESI	AD4N5	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	9,801	01 100000000 vc	9,801	9,801	0	0	0	0
···· ···· ··· ··· ···		Total	~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~ ~	10 Millionananananananananana ar	gunninus v vuonnenve							~~~~~	an anna
	index 0	AD4N5				9.845	* 8	9.845	9.847	e	c	Ĉ	~~~~
Administration	ESI	AD4N6	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC			2222		·····	<b>,</b> c	) c	
Administration	ESI	AD4N6	F3PCFASADM	INISTRATIO	DIRCTESI	. 4		4	4 <b>4</b>	• č		200	
Administration	ESI	AD4N6	in the second		DIRCTESI	1 737	, ,	1 727	- (57 1	5 C	) 		
***	*	Total	Ĩ	* *	5 mate 1000			9477./ <b>t</b> »	with the second second				
		AD4N6	100474001			1 743	ć	1 742	1 743	•	~~ c	c	•
Administration	ESI	AD4NV	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	33	ommannin oi			1 0	•		<b>1</b>
Administration	ESI	ADANV	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	3.568		3.568	3.568		ċ		<b>.</b>
Administration	ESI	AD4NV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	675	0	675	675		ć		• •
Administration	ESI	AD4NV	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	109	0	109	109	0	• •		
Administration	ESI	AD4NV	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	28	0	28	28	0		0	0
Administration	ESI	ADANV	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI		0	69	69	0 *	•	0	0
Administration	ESI	ADANV	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	8,845	0	8,845	8,845	°0	0	0	0
Administration	ESI	AD4NV	F3PCFASPRA	FACILITTES SVCS- ESI- PUB REL & AFF	DIRCTESI	47		**************************************	47		0	0,	
Administration	ESI	ADANV	F3PCFASTRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	137			137	0		0 0 	0
Administration	ESI	ADANV	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRCTEOI	544	0	544	544	0	* 0	•	0
		Total					• •			X		*	
	50 100000000000000000000000000000000000	AD4NV	3			14,055	0	14,055	14,055	Ö	0	õ	0
Administration		AD4NZ	, ,		SQFTALLC	2	o	2	2	0	0	0	6
Administration		ADANZ	F3PCFASADM		DIRCTESI	1,938	o	1,938	1,938	0	ő	ō	0
		AD4NZ		FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	57,967	0	22,967	57,967	0	0	· ·	0
		AD4NZ		SE OPN	DIRCTESI	15,203	°	15,203	15,203	0	0	0	0
Administration		AD4NZ	F3PCFASFIN	SVCS- ESI- FINANCE	DIRCTESI	1,328	* <b>0</b>	1,328	1,328	0	0	0	0
Administration	ESI	AD4NZ	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	590	0	590	590	0	0	0	0
								:					···· ····· ·····

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

						(A)	(B)	(c)	(a)	(E)	(F)	(0)	(H)
							Total Billings						
			Activity /	Activity/ Diviect	ESI		Service		R 2	E			Total
Class	<b>Billing Entity</b>	Dept	Project Code	Description	Method	Summert	Company Recinient	Total	ocner	Rooke	Evolucione	Proforma	ETI
Administration	ESI	AD4NZ	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	I CORPORE I		100 I					
Administration	ESI	AD4NZ	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	205C 80	,		1				••••
Administration	ESI	AD4NZ	F3PCFASPRA	FACILITIËS SVCS- ESI- PUB REL & AFF	DIRCTESI	578 578	en 10 10000	578	Second and a second second			o c	- -
Administration	ES	AD4NZ	F3PCFASTRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	2,2 2 QUE		202	<b>.</b>	1110 No. Mar 11 II.	, c	5 0	516
Administration	ESI	AD4NZ	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRCTEOI	8.471		8.471	*			» c	s, c
		Total	the second s	00000000 N 20200 NO 0000 NO			• ********		* ********	<b>.</b>	<b>&gt;</b>		
		AD4NZ				187.872	Ő	187.872	187.872	ē	č	C	č
Administration	ESI	AD4S1	C1PPHR8800	PS HCM (Human Cap Mgmt) Upgrd 2008	EMPLOYAL		C			• • • • • • • • • • • • • • • • • • •	<b>,</b>		-
Administration	ESI	AD4S1	F3PCHRSALL	HR SERVICES- ALL COMPANIES	EMPLOYAL					<b>P</b>		• •	
20 2000 X 400000 X 2000		Total	4 2040 No.	**************************************	4		×		Server a manual serverse serve			>	>    
99		AD4S1			an a	* 6	G	c	Ċ	c	ć	7	· • T
Administration	ESI	AD4S2	C1PPHHQ821	639 Interior Upgrades	N/A		™	163			<b>.</b>	• C	
Administration	EI	AD452	C1PPHHQ824	ENT 03 Office Buildout	N/A		ρ P	ρ.	8 * *	, °	,		
Administration	ESI	AD4S2	C1PPHHQ825	ENT. LEVEL 20 BUILDOUT	N/A		- - - - - - - - - - - - - - - - - - -	-075	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~				• •
Administration	******	AD4S2	EZPPISCESI	ESI-FACILITIES ISAAC RESTORATION	DIRCTESI	16.633	0	16.633	16				,
Administration	1000000000 V. V. V.	AD4S2	F3PCC31257	EVENTS ADMINISTRATION	DIRCTETR	143	jo So	143	8		, c		
Administration	ESI	AD452	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	778 379	745	778 624	F03 320.	85 304			9E 204
Administration	ESI	AD452	F3PCFAEEIX	FACILITIES SVCS TO EEI	DIRCTEEL	2.246		7.246					5
Administration	ESI	AD4S2	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	317.648	, c	317 648	31		of c		
Administration	ESI	AD4S2	F3PCFASCPT	FACILITIES SVCS- ESI- CORPORATE	DIRCTESI	35 396		35 306	35 305				
Administration	ESI	AD4S2	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	16.569	ő	16.569	16 569		, 		
Administration	ESI	AD4S2	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	609-		009-			• •		5°°C
Administration	ESI	AD4S2	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRCTESI	24 640	, c	74 640	. w 1		• •	5 <	
Administration	ESI	AD4S2	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	190 749		100 740			5° c	<b>5</b> c	5
Administration	ESI	AD4S2	F3PCFASFOS	FACTUTTES SVCS- ESI- FOSSIL	DIRCTESI	3.830	°,	3 830	058 F		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		
Administration	ESI	AD4S2	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	46.457		46 457	46.457				
Administration	ESI	AD4S2	F3PCFASITX	FACIUTIES SVCS- ESI- IT	DIRCTESI	372,810		377 810			ċ	5 C	5 c
Administration	ESI	AD4S2	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRCTESI	258	î	258	A WARMAN	, ,			
Administration	ESI	AD4S2	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	60.397	• •	60.397	60.397	ċ		o c	
Administration		AD4S2	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRCTESI	571	0	571	571		, a		
Administration		AD452	F3PCFASPRA	FACILITIES SVCS- ESI- PUB REL & AFF	DIRCTESI	35,351	• •	35,351	35,351	0		0	• •
Administration	90 	AD452	F3PCFASRET	FACILITIES SVCS- ESI- RETAIL	DIRCTESI	1,156	Ŷ	1,156		0	0	0	0
Administration		AD4S2	*	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	34,626	Ô	34,626		0	•	0	• 0
Administration	200 X 1000000000000000000000000000000000	AD4S2		FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	135,114	0	135,114	135,114	0	0	Ő	0
Administration	e ne assor	AD4S2	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	64,927	0	64,927	64,927	0	0	0	0
Administration		AD452	~	FACIUITIES SVCS- WATERFORD 3	DIRCTEOI	132	0	132	132	0	0	0	
Administration	100 M 100 M 100 M	AD4S2		ESI Data Facilities	APPSUPAL	393,012	0	393,012	332,256	60,756	0	0	60,756
Administration		AD452	F3PPT23956	BUS EVENT PROCESS - RETAIL EGS-TX	DIRECTTX	0	0	o	0	°0	0	567	567
Administration		AD452	FSPCFPRDEV	FACILITIES PRE-DEVELOPMENT PROJECTS	SQFTALLC	12,127	0	. 12,127	10,739	1.388	2 <b>0</b>	0	1.388
Administration	00000000000000000000000000000000000000	AD4S2		SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	979	``0	626	923	56	0	0	56
Administration		AD4S2	FSPCZUDEPX	DEPRECIATION AND AMORTIZATION	ESIDEPRE	33,447	0	33,447	33,447	••••	0	0	0
Administration	ESI	AD4S2	SUPCHPMESI	Facil Proj Mgmt - Esi	N/A	0	557	557	557	0		0	0
		Total			onter		1				;,		*
Administration	ESI		F3PCC31257	EVENTS ADMINISTRATION	DIRCTETR	2,576,995 177	<u>ج</u>	2,577,075	2,429,571	147,504		267	148,071
100 78005000W WWW			;			······ · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·				<b>.</b>	<b>•</b>	, C

Exhibit TCP-C 2013 TX Rate Case Page 17 of 20

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

						(A)	(8)	(C)	(a)	(E)	(F)	(0)	(H)
							Total Billings						
							Service						Total
č	Billing Catilor	1	Activity/ Brotect Code	Project	Billing	1	Company Bocipiont	144	Other	Per		Proforma	
Administration	ESI	AD4S3	F3PCFACALL		SOFTALLC	1 <b>3uppur</b> 1		172 200	154 235	18 074			70 074
Administration	ESI	AD4S3	F3PCFACENT	FAC SVCS- ENTERGY BUILDING (639 LOY	DIRCTESI	546.830	0	546.830	546.830	0	<b>.</b>	• •	0
Administration	ESI « «	AD453	F3PCFAEEIX	FACILITIES SVCS TO EEI	DIRCTEEL	727		727	727	0	Ö		, <b>0</b>
Administration	ESI	AD453	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	86.172	0	86.172	86.172	0	0 * *	0	0
Administration	ESI	AD453	F3PCFASCPT	FACILITIES SVCS- ESI- CORPORATE	DÎRCTESÎ	-12.056	0	-12.056	-12.056	0	.0 0	· · · · · · · · · · · · · · · · · · ·	1
Administration	ESI	AD453	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	6.098	0	6.098	96.09	Ö		0	0
Administration	ESI	AD453	F3PCFASENM	FACTLITTES SVCS- ESI- ENERGY MGMT	DIRCTESI	2.195	0	2.195	2.195				)   
Administration	ESI ESI	AD453	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	54.451	• c	54.451	54.451	0	Ċ		• • • • • • • • • • • • • • • • • • •
Administration	ESI	AD453	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	1 590	, c	1 500	1 590				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Administration	ESI	AD4S3	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	14 800		14 800	14 809		• •	> ⊂ * *	•••••
Administration	ESI	AD453	F3PCFASITX	FACIUTTIES SVCS- ESI- IT	DIRCTESI	58.279		58.279	58.779		• c	• •	
Administration	ESI	AD4S3	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRCTESI	85		85	85	÷.	, °C	• •	
Administration	ESI	AD4S3	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	19.652	ò	19.652	19.652	, c			
Administration	ESI	AD4S3	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRCTESI	775	0	775	775		ő		0
Administration	ESI	AD453	F3PCFASPRA	FACILITIES SVCS- ESI- PUB REL & AFF	DIRCTESI	12.023	0	12.023	12.023	0	, o	0	
Administration	ESI	AD453	F3PCFASRET	FACILITIES SVCS- ESI- RETAIL	DIRCTESI	381			381	0	0		<b>.</b>
Administration	ESI	AD4S3	F3PCFASSUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	11 003	•• •	11 003	11 /03		) c		<b>.</b>
Administration	ESI	AD453	F3PCFASTRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	25.156	<b>,</b>	25.156	25.156		, c	, c	
Administration	ESI	AD4S3	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	16.688		16.688	16.688		, ° °	, c	ō
Administration	ESI	AD4S3	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRCTEOL	13	ò	13	13		* o	• •	, õ
Administration	ESI	AD453	F3PPFACSIT	ESI Data Facilities	APPSUPAL	3.215	Ċ	3 215	2.718	497	ē		497
ŧ	² ne da mara	Total		Batteries incontractions to a low write		2-17 ·	-						
	× ×	AD4S3				1.021.653	0	1,021,653	1.002.182	19.471	0	ő	19.471
Administration	ESI	AD454	F5PCZCDEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	39	0	39	37	2	0	0	2
	AND	Total				\$ *2 \$		10.000 m	E and an annual to an and	101 100000 00000000			s second cons of
		AD454			1413-14	39	õ	39	37,	2	0	0	2
Administration	ESI	AD4TV	F3PCFACEPL	FAC SVCS- EDISON PLAZA	DIRCTESI	76,655	Ô	76,655	76,655			- - -	0
Administration	ESI	AD4TV	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRCTESI	1,415	0	1,415	1,415	0	0	0	0
Administration	ES	ADATV	F3PCFASCPT	FACILITIES SVCS- ESI- CORPORATE	DIRCTESI	508	* •	508	508	0	• •	0	* <b>0</b>
Administration	ESI	AD4TV	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	21,673	ō	21,673	21,673	0	0		Го 
Administration	EJ	AD4TV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRCTESI	9,175	0	9,175	9,175	0	0	0	0
Administration	ESI	AD4TV	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRCTESI	5,691	0	5,691	5,691	0	o	ō	0
Administration	ESI	AD4TV	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI	12,402	6	12,402	12,402	0	0	0	0
Administration	ESI	AD4TV	F3PCFASFOS	FACILITTES SVCS- ESI- FOSSIL	DIRCTESI	23,900	0	23,900	23,900	0		0	0
Administration	ESI	AD4TV	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	1,304	0	1,304	1,304	0	0	0	0
Administration	ESI "	AD4TV	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRCTESI	28,723	0	28,723	28,723	0	6	õ	0
Administration	ES	AD4TV	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRCTESI	8,817	°0	8,817	8,817	0	0	ő	0
Administration	121	AD4TV V	F3PCFASPRA	FACILITIES SVCS- ESI- PUB REL & AFF	DIRCTESI	200	0	200	200	0	6	0	0
Administration	ĒSI	AD4TV	F3PCFASSUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRCTESI	5,708	0	5,708	5,708	0	0	•	0
Administration	S3	₽4T V	F3PCFASTRA	ព.	DIRCTESI	9,917	õ	6,917	6,917	0	0	o	õ
Administration	ES	AD4TV	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	877	0	877	877	0	0	0	0
		Total			. 41			20-999			**		
S Suc. x measurements A succession of the succes		AD4TV				206,964	•	206,964	206,964	•	•	<b>.</b>	•
Administration	0 8	1			SQFIALLC	100	0	100	8	11	0	0	11 ·····
	<b>5</b> 1		ror-crossed			4,610		4,610	4,610	0	0		0

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

						ŝ	(a)	()	101	ĩ	£	<u>(</u> )	E
		<u> </u>		Artiulty /	1		rotal Billings						
			Activity/	Project	Billing		Service			E			Total
Class	illing Entity	Dept	Project Code		Method	Support	Recipient	Total		Per		Proforma	6
100	ESI	AD4TZ	F3PCFASCPT	FACILITIES SVCS- ESI- CORPORATE	DIRCTESI	1 465		1 400 -		SUDO	EXCINSIONS	Amount	Adjusted
Administration	ESI	AD4TZ	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRCTESI	RR QR7	ő, c	C01/1	T,405	D • 0	0	0	0
Administration		AD4TZ	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRCTESI	207702 2019	5	206,000	20,982	510	<b>0</b> ~	.0	0
Administration	ESI	AD4TZ	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRCTESI		- * c	164/07	164/07		0	0	0
Administration	ES	AD477	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRCTESI	000/TZ	· · · · · · · · · · · · · · · · · · ·	21 ⁷ 08	21,068	0	0	0	<b>o</b> .
Administration	ESI	AD4TZ	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRCTESI	110/CL	- -	43,611	43,611	0	0	•	0
Administration	ESI	AD4TZ	F3PCFASITX	ŝ	DIDCTECT	z, uut	0	2,004	2,004	0	0	0	0
Administration	ESI	AD4TZ	F3PCFASLEG	FACILITIES SVCS- FSI- I FGAL SVCS		141,415	6	141,415	141,415	0	0	0	o
Administration	and the second s	AD477	FIDCEACDBA			14,918	0	14,918	14,918	0	0	o	•
Administration					UIKCIESI	276	0	276	276	0	o	• •	G
Administration			rancrassur		DIRCTESI	7,800	0	7,800	7,800	0		C	
	ar server an		F3PCFASIKA	FACILITIES SVCS- ESI- TRANSMISSION	DIRCTESI	37,477	0	37.477	37.477	C			×
			F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRCTESI	3,664	•	3,664	3.664*	) c			
	***	AD412	FSPCFPRDEV	FACILITIES PRE-DEVELOPMENT PROJECTS	SQFTALLC	8,378	° 0°	8.378	7 487	801			
		Total					a formann mur un	sk gen manne				<b>-</b>	TAD
Socionenses annuales	*	AD4TZ		20000000000000000000000000000000000000		396,257	ö	396.257*	395 355		č	~~ c	
Administration		CEMZS	F3PCFAPELI	FACILITIES SVCS- PRES/CEO SUPT- EL	DIRCTELI	31			211		• •	<b>-</b>	706
. 40		Total		NU NUMBER OF NO. 10 (10 NUMBER NO. 10 NUMBER	**************************************		× × ×	3	.TC	•	<b>S</b>		•
		CEMZS		~		2					80.9699	×	
Administration	ESI A	HR47S	CIPP1012HR	Health Care Reform Art Reconnce	CMDI OVAL	T7	ö	31	31	•	•	0	0
Administration	ĒŠI	HR47S	СТРР1022НВ	HDPA Sustem Maintenance 2013		649	6,041	6,690	6,383	307	-307	0	0
Administration	v	HD475			EMPLOTAL	40,824	6,006	46,830	44,682	2,148	-2,148		<i>L-</i>
Administration					EMPLOYAL	4,898	5,795	10,693	10,202	491	-491	-2	
	. 10 10 1000000			HK I alent Mgmt Maintenance-2012	EMPLOYAL	352	12,484	12,837	12,253	584	-584	i d	2° c
	gamme anananana w		CIPPIOZSHR	HR Core System Maintenance-2012	EMPLOYAL	7,466	3,965	11,431	10.909	577	-573		
	3	HR475	C1PP1026HR	DB Plan Rebidding	EMPLOYAL	2,527	-938	1.588	1 515	121		ŕ	ŗ
Administration	ĝinimento acon «	HR47S	C1PPCH037A	1st Qtr Compensation Consolidation	EMPLOYAL	36.391	9.010	45 400	055 5P		040 4	7. (	7- 7-
Administration		HR47S	C1PPCX007A	Sharepoint - Enterprise Search Too!	EMPLOYAL	3.034	327	3361		5/0/4 7 1 4	0/0/7-		۰. • • •
Administration		HR47S	C1PPFF2153	Sharepoint for Finance	EMPLOYAL	788		1001 071	007/0		+CT-	7.	
Administration		HR47S	CIPPFI1011	2011 HRRA System Maint/Enhm	N/A		*** 8	1/0	831	₽	4		0
Administration	ESI F		CIPPFI1016	HR&A Portal Enhancements	N/A		V07 201 0		707	<b>6</b> , ,	0	0	0
Administration	ESI	HR47S	CIPPFI2153	Sharepoint Foundational Projects	N/A ····	5 c	, 2000 v	000,2	805'5	0		0	0
Administration	ESI	HR47S	CIPPFI2164	Payroll Enhancements 2012	PRCHKALL		0C+	¥0c4	450	ö	Ö	•	0
Administration	ESI	HR47S	C1PPFI5207	Payroll Time & Labor - Phase I	EMPLOYAI		-		-212	-10	9	0	<b>0</b>
Administration	ESI	HR47S	C1PPFI5208	Time and Labor Enhancements	EMPI OYAI				0	0	。   	0	0
Administration	ESI	HR47S	C1PPFIB282	MS SharePoint 2010 Implementation	PCNIIMXNB		<u>ک</u>	22	52	3	e-	0	0
Administration	ESI	HR47S	C1PPFIB309	OCS 2007 R2 Uporade to Lvnc 2010	PCNIMAL		7	124	118	<b>0</b> .	9	0	0
Administration	ESI	HR47S	C1PPFL2153		EMDLOVAL	4,138	439	4,577	4,412	165	-165		7
Administration	ESI H	HR47S		HO - HPGRADE SECHETTY ACCESS SYSTEM			20	494	471,	22	-22	0	o
Administration	ESI	HR47S		PS HCM /Human Can Momth / Hower 2008		0 × ×	õ	•	ô.	0	ô	0	o
Administration	ESI	l.		HR Flactmont Employee Data Management		0	0	0	0	0	0	-47	47
Administration	ÉSI H	Sum.	**			0	19,503	19,503	19,503	0	ő	0	0
Administration		f.	8	TIC 1910 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010 - 010	N/A	0	-925	-925	-925	o	0		
Adminictedian		8		싶	DIRCTEL	806	61	968	968	0	· ·	c	
Administration	*			enn equal split	DIRCTENU	ő	964	964	964	) c	,		5 c
Administration	· · ·				EMPLOYAL	502.368	17.071	519 439	407 738		þ		0.00
*	-	HR47S		HR SERVICES- ALL COMPANIES	EMPLOYAL	6.649	2 558	500 0	0C7/7CL	T07'77		-105	22,096
Administration	ESI	HR47S	F3PPCX0001 (	Centralized Task Management	EMPLOYAL	454	40	404	C/2/0	757	5.0		
				An AN AN AN AN ANALAN ANALAN ANALAN ANALANA	der name under	· · · · · · · · · · · · · · · · · · ·	P		×T/4	<b>23</b>	······· 0	0 0	

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

1555

						(A)	(B)	(C)	(a)	(E)	(E)	(9)	Ð
							Total Billings						
				Activity/	ESI		Service		All	ETI			Total
			Activity/	Project	Billing		Company		Other	Per		Proforma	E
{ Class	Billing Entity	Dept	Project Code	Description	Method	Support	Recipient	Total	BU's	Books	Exclusions	Amount	Adjusted
Administration	ES			Annual Employee Survey	EMPLOYAL	10,077	842 842	10.723	10.224	499		Ŷ	404
Administration	ESI	HR47S	F3PPFX2880	Shared Enterprise Applications	EMPLOYAL	2.699	233	2.932	2 795	136			135
Administration	ESI	HR47S		2013 HR Core System Minor Enhs	EMPLOYAL	3.424	163	3.587	3 477	144	ò	<b>1</b> - <b>1</b>	CCT
Administration	ESI	HR47S	8.8	Pension Transition	EMPLOYAL	-23.352	451	-23,803	-73 772 777 5C-	96-		;	00T
Administration		HR47S	\$	2013 HR&A Portal Minor Enhs	EMPLOYAL	1.843		1 978	1 847.	S, S	• •	2	10
Administration	ESI	HR47S	8	2013 HRRA System Maintenance	EMPLOYAL	22.331	2.024	24 355	21.212	<b>0</b>			60
Administration	ESI	HR47S	F3PPHRTMMN	2013 Talent Mgmt Maintenance	EMPLOYAL	17.586	1 075	18.667	17 805	ar annan m		, a	TDC
Administration	ESI	HR47S		Project London	EMPLOYAL	1 350		1 457	700//T		5 c	0,	сь. С
Administration	ESI	HR47S	οM	Transco Implementation PMO	TRSBLNOP	208.00	2 3E1	- LVC CC		P0 c	5.0		
Administration	ESI	HR47S	PROG	It Program Management	N/A		0	117/70	C7L'07	, 170 [%] c			
Sectored to the sectored secto		Total	N N N N N N N N N	to a common a manufare as		•		<b>5</b>			<b>&gt;</b>	ċ	0
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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

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

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Exhibit TCP-D 2013 TX Rate Case Page 1 of 2 Entergy Texas, Inc. Affiliate Billings - Proforma Summary - by Witness, Class and Proforma For the Twelve Months Ended March 31, 2013 Amounts in Dollars

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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	Š	
CHANGE RATES AND RECONCILE	§	OF TEXAS
FUEL COSTS	Š	

# DIRECT TESTIMONY

OF

PATRICIA A. GALBRAITH

ON BEHALF OF

ENTERGY TEXAS, INC.

**SEPTEMBER 2013** 

### ENTERGY TEXAS, INC. DIRECT TESTIMONY OF PATRICIA A. GALBRAITH 2013 RATE CASE

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#### **EXHIBITS**

- Exhibit PAG-1 Affiliate Families and Functions Chart
- Exhibit PAG-2 Affiliate Functions and Classes Chart
- Exhibit PAG-A Affiliate Billings by Witness, Class, and Department
- Exhibit PAG-B Affiliate Billings by Witness, Class, and Project
- Exhibit PAG-C Affiliate Billings by Witness, Class, Department, and Project
- Exhibit PAG-D Affiliate Billings Pro-Forma Summary by Witness, Class, and Pro Forma

1		I. INTRODUCTION AND QUALIFICATIONS
2	Q1.	PLEASE STATE YOUR NAME, TITLE AND BUSINESS ADDRESS.
3	A.	My name is Patricia A. Galbraith. I am employed by Entergy Services,
4		Inc. ("ESI") ¹ as the Managing Director, Tax for all Entergy Corporation
5		subsidiaries (the "Entergy Companies"). ² I am also a Tax Officer of
6		Entergy Texas, Inc. ("ETI" or the "Company"). My office is located at
7		639 Loyola Avenue in New Orleans, Louisiana.
8		
9	Q2.	PLEASE DESCRIBE YOUR CURRENT JOB RESPONSIBILITIES AS
10		THE MANAGING DIRECTOR, TAX.
11	A.	I am responsible for the management of the Entergy Companies' federal
12		and state tax accounting and return preparation and state and local tax
13		planning and audits, including property, sales and use, and other

14 miscellaneous excise taxes.

¹ ESI is a subsidiary of Entergy Corporation that provides technical and administrative support services to all the Entergy Operating Companies. The Entergy Operating Companies include Entergy Arkansas, Inc., Entergy Gulf States Louisiana, L.L.C., Entergy Louisiana, LLC, Entergy Mississippi, Inc., Entergy New Orleans, Inc., and Entergy Texas, Inc.

² I use the term "Entergy Companies" to mean Entergy Corporation and its subsidiaries, including ETI, ESI, and the other Entergy Operating Companies. Each of these subsidiaries is a separate legal entity.

# Q3. CAN YOU DESCRIBE YOUR EMPLOYMENT EXPERIENCE WITH THE ENTERGY COMPANIES?

A. I joined ESI in 1989 as a Tax Accountant I. From 1989 to 1993, I held the
positions of Tax Accountant I, Tax Accountant II, Corporate Tax Specialist,
and Senior Lead Tax Accountant in the Special Tax Projects Organization.
In 1993, I was promoted to Manager of State and Local Taxes. In 1999, I
was promoted to Director of State and Local Taxes. In 2010, I was
promoted to my current position of Managing Director, Tax.

9

10 Q4. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND
11 PROFESSIONAL BACKGROUND.

12 Α. I received a Bachelor of Science degree in Accounting from the University 13 of New Orleans in 1983 and a Master of Business Administration from 14 Loyola University (New Orleans) in 1993. I am a Certified Public 15 Accountant in the State of Louisiana. I am a member of the American 16 Institute of Certified Public Accountants, the Institute of Professionals in 17 Taxation and the Tax Executives Institute. During 2011 and 2012, I was 18 an adjunct instructor at the University of New Orleans teaching a graduate 19 level accounting class on the topic of state and local taxation.

# Q5. PLEASE DESCRIBE YOUR WORK EXPERIENCE PRIOR TO JOINING THE ENTERGY COMPANIES.

A. Prior to joining the Entergy Companies, I worked for five years in the tax
department of Bourgeois, Bennett, Thokey and Hickey, CPAs (now
Bourgeois Bennett, LLC), a regional public accounting firm. During my
employment at Bourgeois Bennett, I prepared and supervised preparation
of individual and corporate income tax returns. I also performed a
significant amount of tax research related to employee benefits and
compensation issues.

- 10
- 11

#### II. <u>PURPOSE</u>

#### 12 Q6. BRIEFLY DESCRIBE THE PURPOSE OF YOUR TESTIMONY.

13 Α. I sponsor the Tax Services class of affiliate costs, which includes the 14 affiliate ESI taxes other than income that have been allocated to ETI and 15 the costs associated with the services provided by ESI's Tax Services 16 Department to ETI. I will demonstrate that the costs of this affiliate class 17 are necessary and reasonable, that the price charged for this class to ETI 18 is no higher than the price charged to other affiliates for the same or 19 similar services or items, and that the price charged represents the actual cost of these services or items. 20

- 1 Q7. DO YOU SPONSOR ANY EXHIBITS?
- 2 A. Yes. I sponsor the exhibits included in the Table of Contents to my3 testimony.
- 4
- 5 Q8. WHY ARE YOU THE APPROPRIATE PERSON TO ADDRESS THESE6 TOPICS?
- A. As Managing Director, Tax, I have extensive knowledge regarding taxes
  other than income paid by ETI and ESI. In addition, as one of two
  Managing Directors reporting to the Senior Vice President and General
  Tax Counsel, I am familiar with and involved in the development and
  management of the departmental budget and cost structure.
- 12
- 13
- 14

- III. AFFILIATE COSTS
- A. <u>Description of Tax Services Class</u>

15 Q9. PLEASE DESCRIBE THE TAX SERVICES CLASS.

A. The Tax Services class consists of (1) services provided by ESI's Tax
Services Department and the costs associated with those services, and
(2) the affiliate Taxes Other Than Income, which are addressed in more
detail in my testimony below. The Tax Services class of affiliate costs that
I sponsor is included within the "Finance" Function of the "Corporate
Support" Family as shown on my attached Exhibits PAG-1 and PAG-2.

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#### Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

1		This class of service includes a variety of tasks related to income
2		tax, as well as state and local tax issues. The Tax Services Department
3		prepares and submits federal and state income tax returns, corporate
4		franchise tax returns, property tax filings, and sales and use tax filings. In
5		addition, the Tax Services Department provides services to support the
6		federal and state income and local tax audits. Also included in this class
7		are the tax planning services and associated costs of the Senior Vice
8		President and General Tax Counsel.
9		The Tax Services Department prepares and reviews all of the tax
10		filings and payments for ETI and performs any research necessary in
11		order to comply with various federal, state and local tax laws.
12		
13	Q10.	PLEASE DESCRIBE HOW ESI'S TAX SERVICES DEPARTMENT IS
14		ORGANIZED.
15	A.	The Tax Services function is centralized within ESI in order to realize
16		economies of scale, to standardize the related processes, and to gain
17		efficiencies. This single tax department is referred to as the Tax
18		Services Department.

5-8

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#### Q11. WHAT ARE THE TOTAL AFFILIATE CHARGES FOR THIS CLASS 1 DURING THE TEST YEAR AND HOW MUCH OF THOSE COSTS WERE 2 3 ALLOCATED TO ETI? The Total ETI Adjusted amount for this class of services is \$2,523,998, 4 Α. including Tax Services Department Charges of \$2,132,786 and ESI Taxes 5 Other Than Income in the total amount of \$391,212. ESI directly billed 6 28% of the Total ETI Adjusted amount and allocated 72% of the amount to 7 ETI. The following table summarizes this information for the Tax Services 8 class. The table shows for this class the following information: 9

Total Billings	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 PAG-A, PAG-B, and PAG-C.
Total ETI Adjusted Amount	ETI's adjusted amount for electric cost of service after pro forma adjustments and exclusions.
% Direct Billed	The percentage of the ETI adjusted test year amount that was billed 100% to ETI.
% Allocated	The percentage of the ETI adjusted test year amount that was allocated to ETI.

#### Table 1

		Tot	al ETI Adjus	ted
Class	Total Billings	Amount	% Direct	% Allocated
Tax				
Services	\$37,860,034	\$2,523,998	28%	72%

# 1 Q12. PLEASE DESCRIBE THE EXHIBITS THAT SUPPORT THE 2 INFORMATION INCLUDED IN TABLE 1.

- 3 Attached to my testimony are exhibits showing the calculation of the Total Α. 4 ETI Adjusted amount for the Tax Services class. In my Exhibit PAG-A, the 5 information is shown broken down by the departments (where applicable) 6 comprising the class. My Exhibit PAG-B shows the same information broken down by project code and the billing method assigned to each 7 project code. My Exhibit PAG-C shows the information by class (where 8 9 applicable), department and project code. For each exhibit, the amounts
- 10 in the columns represent the following information:
  - Column (A) Dollar amount of total Test Year billings and Support 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.
  - Column (B) Service Company Recipient 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 Stephanie B. Tumminello.
  - Column (C) --<br/>TotalRepresents the sum of Columns (A) and (B).Column (D) --<br/>All Other BusinessThat portion of Column (C) that was billed and<br/>charged to Business Units other than ETI.

Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

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

- In her testimony, Company witness Tumminello describes the calculations
   that take the dollars of support services in Column A to the adjusted
   numbers shown on Column H.
- 4

5 Q13. WHAT ARE THE MAJOR COST COMPONENTS OF THE CHARGES

- 6 FOR THE TAX SERVICES CLASS?
- 7 A. As shown on Exhibit PAG-A and further explained below, the total billings
- 8 for the Tax Services class during the test year were \$2,523,998. The
  9 major cost components of those costs are as follows:

Cost Component	<u>\$</u>	<u>% of Total</u>
Payroll and Employee Costs	1,646,148	65%
Other	391,197	16%
Service Company Recipient	225,086	9%
Outside Services	155,804	6%
Office and Employee Expenses	105,763	4%
	<u>\$2,523,998</u>	<u>100%</u>

### 1 Q14. WHAT IS THE SIGNIFICANCE OF THESE COST CATEGORIES?

A. The costs shown in Table 2 comprise the Total ETI Adjusted amount for
the Tax Services class. This breakout of costs provides an additional view
of the components of the costs in my class. Other witnesses in this case
may also provide indirect support for these costs because they address
the corporate structures and practices that underlie these costs. For
example, the table demonstrates that 65% of the costs in my class are for
compensation, benefits, and labor-related expenses (Payroll and

#### Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

Employee Costs). Company witness Jennifer A. Raeder discusses the
 reasonableness and necessity of the salaries and employee benefit
 programs included in these costs.

The cost component labeled "Other" in Table 2 is primarily due to
ESI Taxes Other Than Income that have been allocated to ETI.

6 Another substantial cost category is for "Service Company 7 Recipient" costs, which are for services that ESI provides to itself, such as 8 rent and indirect department costs for ESI functions. Those costs are then 9 spread among all affiliates that receive ESI services. Company witness 10 Tumminello explains the service company recipient loading process.

"Outside Services" pertains to services provided to the Tax
Services Department by non-Entergy employees and firms, such as
outside consultants and vendors. My discussion of the necessity and
reasonableness of the Tax Services class further addresses these costs.

"Office and Employee Expenses" covers the costs of maintaining
work spaces and, as is evident, office supplies. Company witness
Thomas C. Plauché addresses the policies and practices utilized by ESI to
ensure the reasonableness of these types of costs in his testimony.

#### 1 Q15. ARE THERE ANY PRO FORMA ADJUSTMENTS RELATED TO THIS 2 CLASS? 3 Yes. Α. The pro forma adjustments for this class are shown on 4 Exhibit PAG-D, which also indicates the Company witnesses who sponsor 5 those pro forma adjustments. 6 7 Β. Affiliate Taxes Other Than Income Q16. PLEASE DESCRIBE THE AFFILIATE TAXES OTHER THAN INCOME 8 9 COSTS THAT YOU ARE SPONSORING. 10 Α. As indicated above, the Tax Services class of affiliate costs, as reflected in 11 my Exhibits PAG-A through PAG-D, includes taxes other than income that 12 have been incurred by ESI and a portion of which have been allocated to 13 ETI. In particular, the first two lines totaling \$4,219,066 in Column (C) on 14 Exhibit PAG-A represents the total amount of such taxes for ESI. 15 These taxes other than income include costs such as property 16 taxes, corporate franchise taxes, and excise taxes that ESI incurred in the 17 test year. The ESI taxes are billed to the other Entergy Companies, 18 including ETI, just as any other costs incurred by ESI. These taxes are 19 included in ETI's taxes other than income reflected on Schedule G-9.

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1	Q17.	WHAT IS THE TOTAL AMOUNT OF ESI TAXES OTHER THAN INCOME
2		FOR WHICH ETI REQUESTS RECOVERY IN THIS PROCEEDING?
3	Α.	The Total ETI Adjusted amount of taxes other than income charged to ETI
4		is \$391,212. Because of the nature of these items, all of these amounts
5		charged to ETI were allocated to the Company.
6		
7		1. <u>Necessity</u>
8	Q18.	ARE THE EXPENSES RELATED TO ESI'S TAXES OTHER THAN
9		INCOME NECESSARY?
10	Α.	Yes, they are. ESI Taxes Other Than Income are necessary expenses.
11		These taxes are imposed by law. If ESI did not satisfy its tax obligations,
12		ESI would not be able to operate and provide all of the other classes of
13		services to ETI that ETI requires in order to provide electric service to
14		its customers.
15		
16		2. <u>Reasonableness</u>
17	Q19.	ARE THE TAXES OTHER THAN INCOME EXPENSES REASONABLE?
18	A.	Yes. The ESI Taxes Other Than Income expenses are reasonable. The
19		total amount is based on the calculations dictated by applicable federal,
20		state or local statutes and regulations. The amount of the taxes and fees
21		included in the Tax Services class does not include any amounts (i.e.,
22		"mark-up") above the level of taxes and fees actually assessed to ESI.

5-15 1573

Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

1		3. Price Charged to ETI
2	Q20.	HOW ARE THE COSTS OF ESI'S TAXES OTHER THAN INCOME
3		BILLED TO ETI?
4	A.	Exhibit PAG-B shows the costs by project code. The costs associated
5		with Taxes Other Than Income are captured and billed using Project Code
6		F5PCZUTXOT (Taxes Other Than Income). The costs for Franchise
7		Taxes are captured and billed using Project Code F5PPZFRTX1
8		(Franchise Taxes). Both of these project codes use billing method
9		LVLSVCAL, which spreads costs among Entergy Companies based on
10		ESI total billings to each company, excluding corporate overhead. It is
11		used for the allocation of costs associated with support of ESI as a legal
12		entity. ETI then books the amounts billed to it by ESI as part of its taxes
13		other than income. Company witness Tumminello explains how service
14		company costs are spread among all affiliates that receive ESI services.
15		Billing method LVLSVCAL is an appropriate billing method to use for these
16		ESI tax costs because the costs are incurred as a result of ESI being a
17		separate legal entity.

5-16 1574

Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

1 C. Tax Services Department Costs 2 1. Necessity 3 Q21. WHAT ARE THE TAX SERVICES DEPARTMENT COSTS INCLUDED IN 4 THE TAX SERVICES CLASS OF AFFILIATE COSTS? 5 Α. As indicated above, the Tax Services class of affiliate costs, as reflected in 6 my Exhibits PAG-A through PAG-D, includes costs for Entergy's Tax Services Department. In particular, a total of \$33,640,968 in Column (C) 7 8 on Exhibit PAG-A represents these costs for ESI's total tax services 9 ETI's share of these support costs during the test year activities. 10 (excluding ESI taxes other than income) is \$2,132,786. 11 12 Q22. ARE THE TAX SERVICES PROVIDED BY ENTERGY'S TAX SERVICES 13 DEPARTMENT DESCRIBED ABOVE NECESSARY TO ETI? 14 Yes. The Tax Services Department provides services that allow ETI to Α. 15 meet its tax reporting obligations as well as expertise that supports the 16 development of beneficial tax planning opportunities. ESI's Tax Services 17 Department performs these services to ensure that ETI and other Entergy 18 affiliates meet their tax compliance burden at the federal, state, and local 19 level. Additionally, through tax strategy development and planning 20 services, the Tax Services Department attempts to minimize the tax 21 liability of Entergy Corporation and its subsidiaries in accordance with 22 federal, state, and local statutes and regulations.

5-17 1575

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## 1 Q23. DESCRIBE THE TAX SERVICES DEPARTMENT.

2	A.	The Tax Services Department is guided by the Senior Vice President and
3		General Tax Counsel, who is responsible for all taxes for the Entergy
4		Companies and who reports directly to the CFO. The Tax Services
5		Department is a professional group comprised primarily of attorneys and
6		accountants. During the Test Year, the Tax Services Department
7		consisted of 89 full-time equivalents ("FTEs").
8		The Tax Services Department provides services that can be divided
9		into three main processes: accounting and compliance; management of
10		audits; and planning.
11		More specifically, the Tax Services Department provides the
12		following services to ETI:
13 14		<ul> <li>calculation of monthly closing accruals (income tax and taxes other than income);</li> </ul>
15 16		<ul> <li>calculation of depreciation and related deferred taxes for federal and state income tax returns;</li> </ul>
17 18		<ul> <li>preparation and filing of federal and state income tax returns and quarterly estimated payments;</li> </ul>
19		<ul> <li>preparation and filing of state franchise tax returns;</li> </ul>
20		<ul> <li>preparation and filing of sales and use tax filings;</li> </ul>
21 22		<ul> <li>preparation of property tax filings and submission of property tax payments;</li> </ul>
23		<ul> <li>preparation of miscellaneous tax filings;</li> </ul>
24		<ul> <li>preparation of rate case support documentation;</li> </ul>

1		<ul> <li>providing support for tax litigation;</li> </ul>
2 3		<ul> <li>management of the federal and state income tax audit process; and</li> </ul>
4 5		<ul> <li>review of corporate transactions for appropriate tax treatment.</li> </ul>
6		Additionally, the department also provides strategic corporate tax planning
7		and business planning advice for all applicable taxes. The organization
8		provides tax planning and business planning advice so that tax
9		consequences are taken into account in the Company's decision
10		processes.
11		
12	Q24.	WHY ARE THE SERVICES PROVIDED BY THIS ORGANIZATION
13		NECESSARY TO ETI?
14	A.	The services of filing tax returns, remitting tax, and researching proper tax
15		treatment of a transaction that are included in the Tax Services class are
16		necessary because they are required either by federal, state, or local
17		statutes, regulations, or ordinances, such as the Internal Revenue Code,
18		the Texas Constitution, the Louisiana Constitution, and numerous local
19		ordinances and regulations.
20		The research and planning work performed by the Tax Services
21		Department is necessary to file true and accurate tax returns and tax
22		payments as well as to legally minimize tax payments made. In this

regard, the Tax Services Department plans for and analyzes the effect of

23

5-19 1577

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	ł	
1		federal and state tax laws, rulings, court decisions, regulations, Generally
2		Accepted Accounting Principles, and regulations from orders and
3		requirements of the Federal Energy Regulatory Commission and the
4		Securities and Exchange Commission. This enables the Company to
5		make informed business decisions while minimizing adverse tax
6		consequences.
7		
8	Q25.	DO ETI RATEPAYERS BENEFIT FROM THE TAX SERVICES CLASS
9		OF SERVICES?
10	Α.	Yes. ETI ratepayers benefit from these services. As indicated above,
11		much of the work encompassed by this class is required by law. If tax
12		returns and associated payments are not prepared and timely filed, ETI
13		would be penalized by the jurisdictions to which ETI is obligated to pay
14		those taxes. Further, because taxes are reflected in the cost of service,
15		and therefore rates, ETI customers directly benefit from efforts to minimize
16		those taxes.
17		
18		2. <u>Reasonableness</u>
19	Q26.	ARE THE COSTS ASSOCIATED WITH THE TAX SERVICES
20		DEPARTMENT REASONABLE?
21	A.	Yes, they are.

**5-20** 1578

Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

1		a. <u>External Comparison</u>			
2	Q27.	HAVE YOU REVIEWED ANY EXTERNAL BENCHMARKING STUDIES			
3		IN ASSESSING THE REASONABLENESS OF THE COSTS OF THE TAX			
4		SERVICES DEPARTMENT?			
5	A.	. Yes, I have based my opinions, in part, on the type of standard studies			
6		and reports that a business manager relies upon to help assess the			
7		economics and operational efficiency of various activities. In particular, I			
8	reviewed the Altman Weil, Inc. Law Department Benchmarking Survey of				
9	Utility Companies (January 2010) to determine whether Tax Services				
10		Department costs for internal tax counsel are reasonable.			
11					
12	Q28.	PLEASE DESCRIBE THE ALTMAN WEIL LAW DEPARTMENT			
13		BENCHMARKING SURVEY REFERENCED ABOVE.			
14	Α.	The Altman Weil Law Department 2010 Benchmarking Survey looked at			
15		the law departments of five utility companies. The survey included			
16		information on spending, staffing, compensation, outside counsel			
17		management, organization and functions. This survey is attached as an			
18		exhibit to the direct testimony of Company witness Marcus V. Brown.			

5-21 1579

Q29. WHAT DOES THE ALTMAN WEIL STUDY REVEAL CONCERNING THE
 REASONABLENESS OF THE EXPENSE OF THE TAX SERVICES
 CLASS LEGAL COUNSEL ORGANIZATIONS?
 A. The study contains a chart that shows the annual total law department
 expense per lawyer. The median total expense per lawyer in the 2010
 survey was \$1,070,444 per year. If the total Tax Services billings for the
 Office of the Senior Vice President and Tax Counsel (FN21C) and for Tax

8 Counsel—Corporate Department (FN21N) for the Test Year are converted 9 to a per lawyer basis, the amount would be \$870,300 per year. If the 10 remaining professionals who are not attorneys, but who are CPAs, are 11 included, the amount would be \$751,620.

12

Q30. WHY IS IT APPROPRIATE TO COMPARE TOTAL EXPENSE PER
LAWYER FOR THE DEPARTMENT CODES FN21C AND FN21N IN THE
TAX SERVICES DEPARTMENT YOU MENTION ABOVE TO SIMILAR
COSTS OF OTHER LAW DEPARTMENTS?

A. Comparison of total expense per lawyer with law departments of other
electric companies measures how the costs of the Department Codes
FN21C and FN21N relate to the law departments of the other surveyed
utility companies.

1	Q31.	WHAT DOES THIS COMPARISON DEMONSTRATE WITH REGARD TO
2		THE REASONABLENESS OF THESE DEPARTMENTS' COSTS?
3	A.	This comparison of total expense per lawyer demonstrates that the costs
4		associated with the two Tax Services departments are reasonable. Our
5		test year costs fall well below the median when compared to law
6		departments of the other surveyed utility companies.
7		
8		b. Outside Consultant Expense Monitoring
9	Q32.	DO THE TAX SERVICES DEPARTMENT COSTS INCLUDE CHARGES
10		FROM OUTSIDE CONSULTANTS?
11	Α.	Yes, the Tax Services Department costs includes approximately \$155,804
12		for such services.
13		
14	Q33.	WHAT DRIVES THE NEED FOR EXPENDITURES FOR OUTSIDE
15		CONSULTANTS?
16	Α.	The cost of outside consultants is driven by the level of protests and
17		appeals for tax audits and controversies, the complexity of special projects
18		and the need to obtain outside opinions to support tax return positions and
19		transaction reviews. For example during the test year, ETI engaged
20		outside counsel for representation during a Texas sales tax audit
21		redetermination.

5-23 1581

- Q34. IS THE LEVEL OF THE OUTSIDE CONSULTANT EXPENSE BUDGET
   MONITORED?
- 3 A. Yes, the Senior Vice President and Tax Counsel reviews outside
  4 consultant expenditures on a monthly basis.
- 5
- 6 Q35. ARE TAX SERVICES EMPLOYEES HELD ACCOUNTABLE FOR
  7 OUTSIDE CONSULTANT EXPENSES?
- A. Yes. The Senior Vice President and Tax Counsel is responsible for
  managing the outside consultant expense. To the extent that his direct
  reports engage outside consultants, those direct reports are accountable
  and must manage the costs of these outside consultants.
- 12
- 13

#### c. <u>Cost Trends</u>

Q36. WHAT WERE THE COSTS FOR THE TAX SERVICES DEPARTMENT
FOR THE YEARS 2010-2012 AND THE TEST YEAR?

A. Total affiliate O&M charges to ETI for each of the past three calendar
 years and the Test Year for this class of services are shown in the table
 below. 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 Considine) as well as the
 nuclear and gas codes (as explained by Company witness Tumminello).

Charges to ETI from these departments have also been removed from
 ETI's Test Year cost of service.

2010	2011	2012	TEST YEAR
\$1,972,190	\$2,227,275	\$2,553,120	\$2,577,078

3

# 4 Q37. WHY IS THE COST TREND INCREASING?

- 5 A. The cost trend table shows that the total affiliate O&M costs have 6 increased from 2010 to the Test Year. The increase from 2010 to the Test 7 Year is primarily due to an increase in payroll and employee costs 8 charged to project codes whose costs are allocated to all of the Entergy 9 Operating Companies.
- 10
- 11

#### d. <u>Staffing Trends</u>

Q38. PLEASE DESCRIBE THE STAFFING LEVELS FOR THE TAX
 SERVICES DEPARTMENT OVER THE PERIOD 2010 THROUGH 2012.

A. The following table illustrates staffing levels for the Tax Services
Department for the years 2010 – 2012 and the Test Year:

2010	2011	2012	TEST YEAR
89	88	89	89

16

17 The staffing levels for the Tax Services Department have been stable over18 recent years.
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Entergy Texas, Inc. Direct Testimony of Patricia A. Galbraith 2013 Rate Case

1		e. Cost Control and Improvement Initiatives
2	Q39.	SEPARATE FROM THE BUDGETING PROCESS, DOES THE TAX
3		SERVICES DEPARTMENT UNDERTAKE OTHER MEASURES OR
4		INITIATIVES TO CONTROL COSTS OR IMPROVE ITS SERVICES?
5	A.	Yes. In addition to ensuring that all companies meet their
6		legally-mandated compliance and tax payment responsibilities, the Tax
7		Services Department seeks to provide outstanding service to the Entergy
8		Companies. Potential acquisitions, utility plant constructions, etc. are
9		reviewed for tax savings or tax credit opportunities. Such opportunities
10		can include exemption from or rebates of sales/use taxes on construction
11		projects, new employee job tax credits, and negotiated payments in lieu of
12		property tax agreements. While these credits or tax savings do not
13		represent a decrease in the cost of tax services they do provide economic
14		value to the companies and reduce overall costs for the benefit
15		of ratepayers. For example, ETI benefitted from an approximate
16		\$16.8 million reduction in Louisiana taxable value resulting from filings that
17		the Property Tax group made in accordance with the state's industrial tax
18		exemption program. These filings reduced the amount of property taxes
19		that ETI paid in Louisiana in 2012.

5-26

1	Q40.	DOES ETI HAVE ANY GROUP THAT HAS RESPONSIBILITIES
2		IDENTICAL OR SIMILAR TO THOSE OF THE ESI TAX SERVICES
3		DEPARTMENT?
4	A.	No. The Tax Services Department of ESI provides all of the tax services
5		that ETI requires.
6		
7	Q41.	IS THERE ANY DUPLICATION OF THESE SERVICES WITHIN ESI?
8	A.	No. There is no duplication of these services within ESI. The Tax
9		Services Department provides tax services to Entergy Corporation and
10		its affiliates.
11		
12	Q42.	PLEASE SUMMARIZE THE EVIDENCE THAT THE COST OF THE TAX
13		SERVICES DEPARTMENT IS REASONABLE.
14	A.	I have discussed the need for the services provided. I have also
15		described benchmarking results, cost and personnel trends, as well as our
16		cost-control initiatives, to demonstrate the reasonableness of the costs
17		allocated to ETI. All of this evidence demonstrates that the costs of the
18		Tax Services Department are reasonable.

5-27

1		3. Price Charged to ETI
2	Q43.	HOW ARE COSTS OF THE TAX SERVICES DEPARTMENT BILLED TO
3		ETI?
4	Α.	As described by Company witness Tumminello, costs are captured in
5		project codes. Each project code contains one billing method that is used
6		to bill costs to the appropriate legal entity.
7		
8	Q44.	DOES ESI ALLOCATE A PORTION OF THE COSTS TO ETI?
9	Α.	Yes. When appropriate, costs are direct billed to ETI and other affiliates.
10		However, when costs are incurred that benefit more than one of the
11		Entergy Companies, such costs are billed through an allocation.
12		
13	Q45.	ON WHAT BASIS ARE THE AFFILIATE COSTS OF THIS CLASS OF
14		SERVICE ALLOCATED?
15	A.	Each class is made up of services that are charged to one or more project
16		codes. As Company witness Tumminello explains, only one billing
17		method is assigned to each project code. Any organization performing
18		work relating to a project code will bill to that project code, but the billing
19		method for that project code remains the same regardless of the
20		organization that is billing the charges. A billing method is selected based
21		on cost causation. This assures that the price billed to ETI for the services
22		is no higher than the price charged to other affiliates for the same or

5-28

1		similar services and represents the actual costs of the service. Company
2		witness Tumminello's Direct Testimony provides a complete listing of
3		Entergy billing methods, billing method numbers, project titles,
4		descriptions, families, and percentages by affiliate company. As charges
5		are incurred in this affiliate class of service, they are billed to the
6		appropriate project code, allocated based upon the applicable billing
7		method, and then billed to the appropriate affiliates, including ETI.
8		
9	Q46.	WHAT WERE THE PREDOMINANT BILLING METHODS USED FOR
10		THE TAX SERVICES CLASS OF SERVICES?
11	Α.	For this class of service, the following five billing methods were used to bill
12		97% of the Tax Services costs:
13		ASSTSALL – charges the costs based on total assets at period end.
14		DIRECTTX – are costs allocated 100% to ETI.
15		LVLSVCAL – charges the costs based on ESI total billings to each
16		Entergy Company, excluding corporate overhead.
17		TRSBLNOP – charges the costs based on two components: transmission
18		line miles (30% weighting) and the number of high voltage substations
19		(70% weighting).
20		CUSTEGOP – charges the costs based on a 12-month average number of
21		electric and gas residential, commercial, industrial, government, and
22		municipal general business customers.

5-29

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# Q47. WHY IS BILLING METHOD "ASSTSALL" APPROPRIATE TO USE FOR THE PROJECTS TO WHICH IT IS ASSIGNED?

Billing Method ASSTSALL allocates costs based on the total adjusted 3 Α. 4 assets for all Entergy Companies. Although this billing method may be 5 associated with more than one project code, Project Code F3PCF10445 6 accounts for 99% of the Tax Services costs that are allocated using this billing method. Project Code F3PCF10445 corresponds to Consolidated 7 Tax Services. Charges to this Project Code include the time spent in the 8 9 preparation of the consolidated portions of the federal income tax return or research of issues that impact all Entergy Companies. A higher allocation 10 11 for a legal entity would indicate that the legal entity has more assets and, 12 therefore, requires more tax services. For example, assets drive the work 13 related to the calculation of depreciation and its related deferred taxes for federal and state income tax returns. The cost driver for this project code 14 15 is the quantity of data analyzed and the complexity of tax issues; the 16 ASSTSALL billing method is a reasonable approach to reflecting that cost 17 driver.

18

# 19 Q48. WHY IS BILLING METHOD "DIRECTTX" APPROPRIATE TO USE FOR 20 THE PROJECTS TO WHICH IT IS ASSIGNED?

A. Directly billing ETI for these services is appropriate because the services
 were performed specifically for ETI. No other affiliate benefited from these

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1 activities. In the test year, ESI directly billed ETI \$701,754 for a portion of 2 the services provided by the department, representing 28% of the Total 3 ETI Adjusted amount for Tax Services. For example, Project Code 4 F3PPX10425 (ETI Tax Services) includes direct costs associated with the 5 preparation and review of all tax filings and payments and research for ETI 6 that is performed in order to comply with various tax laws. Primary activities include income, corporate franchise, sales and use, property and 7 miscellaneous tax filing preparation and review; research related to 8 9 federal, state and local tax issues, proposed transactions and 10 determination of the impact of new tax legislation on ETI; pursuing tax 11 incentives and tax exemptions; preparing and recording tax accounting 12 entries and performing analysis of such data; managing various tax audits 13 by state and local jurisdictions; and determination of the taxes other than 14 income portion of the ETI budget and forecast.

15

16 Q49. WHY IS BILLING METHOD "LVLSVCAL" APPROPRIATE TO USE FOR
17 THE PROJECTS TO WHICH IT IS ASSIGNED?

A. The project codes that are assigned this billing method capture ESI's
 taxes other than income taxes and the tax services provided to ESI.
 Billing Method LVLSVCAL is appropriately used for the allocation of these
 tax costs since they are associated with the support of ESI as a

- legal entity. For example, Project code F5PCZUTXOT Taxes Other than
   Income & Payroll, is used for ESI's property taxes.
- 3

4 Q50. WHY IS BILLING METHOD "TRSBLNOP" APPROPRIATE TO USE FOR
5 THE PROJECTS TO WHICH IT IS ASSIGNED?

6 Α. Billing Method TRSBLNOP allocates costs based on two components: 7 transmission line miles (30% weighting) and the number of high voltage substations (70% weighting). This billing method is appropriate to use for 8 9 the project codes that it is assigned because these projects all relate to 10 the transmission function. The costs included in this filing are the internal 11 costs of the Tax Services Department. For example, Project Code 12 F5PPTRAFIN is used to capture the costs of financial statement 13 preparation and disclosure for SEC filings and security transactions. The 14 outcome of this project benefits all operating companies that provide 15 Transmission services so it is appropriate to bill based upon transmission 16 lines and high voltage substations.

17

### 18 Q51. WHY IS BILLING METHOD "CUSTEGOP" APPROPRIATE TO USE FOR

19 THE PROJECTS TO WHICH IT IS ASSIGNED?

A. For the project codes assigned this billing method, the cost driver is the
 amount of time to provide tax services on behalf of all six regulated
 utilities. For example, Project Code F3PCF10448 (Entergy Operating

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Companies Tax Services) captures and manages the costs associated 1 2 with tax support services that benefit Entergy Arkansas, Inc., Entergy 3 Louisiana, LLC, Entergy Gulf States Louisiana, L.L.C., ETI, Entergy 4 Mississippi, Inc. and Entergy New Orleans, Inc. but are not specific to any 5 one legal entity. This project code is to be used only for activities that 6 benefit all six regulated utilities. This work could include financial reporting 7 activities and tax research and analysis that would only benefit the six operating companies and would not be specific to one operating company. 8 9 Billing Method CUSTEGOP, which allocates these services based upon the average number of electric and gas customers, best approximates 10 11 these costs, because the volume of work associated with projects tends to 12 vary with the number of customers.

13

14 Q52. YOU HAVE ADDRESSED 97% OF THE TOTAL ETI ADJUSTED COSTS
15 ASSOCIATED WITH THIS CLASS. PLEASE ADDRESS THE
16 REMAINING 3%.

A. A number of other project codes and different billing methods were used
for the remaining 3% of such costs. The remaining billing methods are set
forth in my Exhibit PAG-B.

1	Q53.	HAVE YOU DETERMINED THAT THE APPROPRIATE PROJECT
2		CODES AND BILLING METHODS HAVE BEEN USED FOR THE
3		REMAINING 3% OF TOTAL ETI ADJUSTED COSTS ASSOCIATED
4		WITH THIS CLASS?
5	A.	Yes. I have reviewed each of the project codes and associated billing
6		methods used for the remaining 3% of Total ETI Adjusted costs
7		associated with this class and they are reasonable. The costs associated
8		with the remaining billing methods are consistent with and reflect the
9		services captured in each respective project code. The unit cost to ETI as
10		a result of the application of these billing methods is no higher than the
11		unit cost to other affiliates for the same or similar service and represents
12		the actual cost of the services.

- 13
- 14

IV. <u>CONCLUSION</u>

15 Q54. PLEASE SUMMARIZE YOUR TESTIMONY.

A. I have discussed the Tax Services class of services. I have demonstrated
 that the ESI Taxes Other Than Income are reasonable and necessary
 based upon and in compliance with statutory requirements. Additionally, I
 have discussed the Tax Services Department's affiliate costs and
 services. I have demonstrated that these costs are necessary and
 reasonable. In addition, I have demonstrated that the price charged to ETI

- 1 for Tax Services is no higher than the price charged to other affiliates for
- 2 the same or similar items, and represents the actual cost of these items.
- 3
- 4 Q55. DOES THIS CONCLUDE YOUR TESTIMONY?
- 5 A. Yes, it does.

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Exhibit PAG-1 2013 TX Rate Case Page 1 of 1



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Corporate Support Functions & Classes (\$ Total ETI Adjusted)



Exhibit PAG-2 2013 TX Rate Case Page 1 of 2