

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
						Support	Service Company Recipient					
Administration	ESI	AD4A2	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	22,637	0	22,637	0	0	0	0
Administration	ESI	AD4A2	F3PCFASIT	ESI Data Facilities	APPSPAL	915,346	0	915,346	140,236	0	0	140,236
Administration	ESI	AD4A2	F3PCZUDEPX	DEPRECIATION AND AMORTIZATION	ESIDEPRE	6,200	0	6,200	0	0	0	0
Total												
Administration	ESI	AD4A2	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	1,776,514	3,235	1,779,749	141,404	0	0	141,404
Administration	ESI	AD4B1	F3PCFAPWHS	POWERHOUSE OPERATIONS	EMPLOYAL	5,424	0	5,424	612	0	0	612
Administration	ESI	AD4B1	F3PCFASALL	HR SERVICES- ALL COMPANIES	EMPLOYAL	3,659	0	3,659	167	0	0	167
Total												
Administration	ESI	AD4B1	F3PCFASALL	HR SERVICES- ALL COMPANIES	EMPLOYAL	3	0	3	0	0	0	0
Administration	ESI	AD4B1	F3PCZFLSR	VOICE & VIDEO LOCAL SERVICE	TELXGENS	9,085	0	9,085	778	0	0	778
Total												
Administration	ESI	AD4B2	F3PCZFLSR	VOICE & VIDEO LOCAL SERVICE	TELXGENS	1	0	1	0	0	0	0
Administration	ESI	AD4B2	C7PPS12509	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTELI	31,753	0	31,753	0	0	0	0
Administration	ESI	AD4B5	C7PPS33227	H Isaac Capital Distr EMI 8/28/12	DIRECTEMI	1,095	27	1,122	0	0	0	0
Administration	ESI	AD4B5	C7PPS4091	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECTENO	9,854	241	10,095	0	0	0	0
Administration	ESI	AD4B5	C7PPS38411	HURRICANE ISAAC DIST ESSL 8-28-12	DIRECTLGL	4,380	107	4,487	0	0	0	0
Administration	ESI	AD4B5	E2PPS12517	HURRICANE ISAAC T-Grid ELL 8-27-2012	DIRECTLGL	4,927	120	5,048	0	0	0	0
Administration	ESI	AD4B5	E2PPS14087	HURRICANE ISAAC T-Grid ENOI 8.28.12	DIRECTENO	2,190	54	2,243	0	0	0	0
Administration	ESI	AD4B5	E2PPS38444	HURRICANE ISAAC T-Grid ESSL	DIRECTLGL	547	13	561	0	0	0	0
Administration	ESI	AD4B5	E2PPS352C2	System Command Center ISAAC 2012	DIRECTESI	0	0	0	0	0	0	0
Administration	ESI	AD4B5	F3PCF99183	RECORDS MANAGEMENT HARD COPY CLEAN	RECDMGNT	8,459	752	9,211	845	0	-8	837
Administration	ESI	AD4B5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	286,152	22,421	308,573	35,370	0	-334	35,037
Administration	ESI	AD4B5	F3PCFAPWHS	POWERHOUSE OPERATIONS	EMPLOYAL	1,799,871	0	1,799,871	82,274	0	0	82,274
Administration	ESI	AD4B5	F3PPFRM127	OCRO - Bus Cont Plan Management	LBRBLAL	10,629	1,458	12,087	1,146	0	-12	1,135
Administration	ESI	AD4B5	F3PCF96930	BENCHMARKING PHASE II	LOADOPCO	1,475	0	1,475	242	0	0	242
Administration	ESI	AD4B5	F3PPTAPMO	Transco Implementation PMO	TRSLNOP	3,800	511	4,311	511	0	-5	505
Total												
Administration	ESI	AD4B5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	2,165,132	26,481	2,191,613	120,389	0	-359	120,030
Administration	ESI	AD4B5	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	702	0	702	68	0	0	68
Administration	ESI	AD4B5	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTESI	322	0	322	0	0	0	0
Administration	ESI	AD4B5	F3PCFASITRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	504	0	504	0	0	0	0
Total												
Administration	ESI	AD4B5	F3PCFASITRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	16,007	0	16,007	0	0	0	0
Administration	ESI	AD4B5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	17,536	0	17,536	66	0	0	66
Administration	ESI	AD4B5	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	271	0	271	26	0	0	26
Administration	ESI	AD4B5	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTESI	98	0	98	0	0	0	0
Administration	ESI	AD4B5	F3PCFASITRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	239	0	239	0	0	0	0
Total												
Administration	ESI	AD4B5	F3PCFASITRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	6,581	0	6,581	0	0	0	0
Administration	ESI	AD4B5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	7,190	0	7,190	26	0	0	26
Administration	ESI	AD4B5	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	14	0	14	1	0	0	1
Total												
Administration	ESI	AD4B5	F3PCFASITRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	14	0	14	1	0	0	1
Administration	ESI	AD4B5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	594	0	594	58	0	0	58

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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) Service Company Recipient					
Administration	ESI	AD4G2	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	5,061	0	5,061	0	0	0	0
Administration	ESI	AD4G2	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	164,720	0	164,720	0	0	0	0
Administration	ESI	AD4G2	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRECTEST	2,507	0	2,507	0	0	0	0
Total												
Administration	ESI	AD4G3	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	172,884	0	172,884	58	0	0	58
Administration	ESI	AD4G3	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	218	0	218	21	0	0	21
Administration	ESI	AD4G3	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	536	0	536	0	0	0	0
Administration	ESI	AD4G3	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRECTEST	26,828	0	26,828	0	0	0	0
Total												
Administration	ESI	AD4G3	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	236	0	236	0	0	0	0
Total												
Administration	ESI	AD4G8	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	27,817	0	27,817	21	0	0	21
Total												
Administration	ESI	AD4G8	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	-4	0	-4	-3	0	0	-3
Total												
Administration	ESI	AD4L0	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	-4	0	-4	-3	0	0	-3
Total												
Administration	ESI	AD4L0	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	10	0	10	9	0	0	9
Total												
Administration	ESI	AD4L2	F3PCFASCS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	10	0	10	9	0	0	9
Administration	ESI	AD4L2	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	555	0	555	0	0	0	0
Administration	ESI	AD4L2	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	197	0	197	0	0	0	0
Administration	ESI	AD4L2	F3PCFASUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRECTEST	31	0	31	0	0	0	0
Administration	ESI	AD4L2	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	11	0	11	0	0	0	0
Total												
Administration	ESI	AD4L2	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	42	0	42	42	0	0	42
Total												
Administration	ESI	AD4L5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	837	0	837	0	0	0	0
Administration	ESI	AD4L5	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	4,792	0	4,792	462	0	0	462
Administration	ESI	AD4L5	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	10,701	0	10,701	0	0	0	0
Administration	ESI	AD4L5	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	2,216	0	2,216	0	0	0	0
Administration	ESI	AD4L5	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	7,448	0	7,448	0	0	0	0
Administration	ESI	AD4L5	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRECTEST	157,338	0	157,338	0	0	0	0
Total												
Administration	ESI	AD4L5	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	1,855	0	1,855	0	0	0	0
Total												
Administration	ESI	AD4L6	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	184,350	0	184,350	183,887	0	0	462
Administration	ESI	AD4L6	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	1,822	0	1,822	176	0	0	176
Administration	ESI	AD4L6	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	1,246	0	1,246	0	0	0	0
Administration	ESI	AD4L6	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	225	0	225	0	0	0	0
Administration	ESI	AD4L6	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	752	0	752	0	0	0	0
Administration	ESI	AD4L6	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRECTEST	26,045	0	26,045	0	0	0	0
Total												
Administration	ESI	AD4L6	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	174	0	174	0	0	0	0
Total												
Administration	ESI	AD4L7	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	30,265	0	30,265	176	0	0	176
Total												
Administration	ESI	AD4L7	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	28	0	28	3	0	0	3
Total												
Administration	ESI	AD4L7	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	28	0	28	3	0	0	3
Total												
Administration	ESI	AD4L7	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	10,406	0	10,406	0	0	0	0
Total												
Administration	ESI	AD4L7	F3PCFACALL	FACILITIES SVCS- ALL COS	SOFTALLC	-2	0	-2	-2	0	0	-2
Total												

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						Support	Service Company Recipient					
Administration	ESI	AD4LV	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	4,372	0	4,372	0	0	0	0
Administration	ESI	AD4LV	F3PCFASCS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	51,633	0	51,633	0	0	0	0
Administration	ESI	AD4LV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	12,948	0	12,948	0	0	0	0
Administration	ESI	AD4LV	F3PCFASFIN	FACILITIES SVCS- ESI- ENERGY MGMT	DIRECTEST	22	0	22	0	0	0	0
Administration	ESI	AD4LV	F3PCFASFO	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	22,919	0	22,919	0	0	0	0
Administration	ESI	AD4LV	F3PCFASHRX	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	4,852	0	4,852	0	0	0	0
Administration	ESI	AD4LV	F3PCFASITX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	4,782	0	4,782	0	0	0	0
Administration	ESI	AD4LV	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRECTEST	6,733	0	6,733	0	0	0	0
Administration	ESI	AD4LV	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTEST	19,067	0	19,067	0	0	0	0
Administration	ESI	AD4LV	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRECTEST	3,029	0	3,029	0	0	0	0
Administration	ESI	AD4LV	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	2,728	0	2,728	0	0	0	0
Administration	ESI	AD4LV	F3PCFASRA	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTEST	201	0	201	0	0	0	0
Administration	ESI	AD4LV	F3PCFASSTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	390	0	390	0	0	0	0
Administration	ESI	AD4LV	F3PCFASLOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	17,726	0	17,726	0	0	0	0
Total						2,221	0	2,221	0	0	0	0
Administration	ESI	AD4LV	E2PPISCELL	ELL-FACILITIES ISAAC RESTORATION	DIRECTEST	164,028	0	164,028	0	0	0	0
Administration	ESI	AD4LV	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	4,600	0	4,600	0	0	0	0
Administration	ESI	AD4LV	F3PCFAEIX	FACILITIES SVCS- TO EEL	DIRECTEST	2,797	0	2,797	272	0	0	272
Administration	ESI	AD4LV	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	4,444	0	4,444	0	0	0	0
Administration	ESI	AD4LV	F3PCFASCS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	277,572	0	277,572	0	0	0	0
Administration	ESI	AD4LV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	116,081	0	116,081	0	0	0	0
Administration	ESI	AD4LV	F3PCFASFIN	FACILITIES SVCS- ESI- ENERGY MGMT	DIRECTEST	545	0	545	0	0	0	0
Administration	ESI	AD4LV	F3PCFASHRX	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	56,641	0	56,641	0	0	0	0
Administration	ESI	AD4LV	F3PCFASITX	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	2,463	0	2,463	0	0	0	0
Administration	ESI	AD4LV	F3PCFASJUR	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	19,934	0	19,934	0	0	0	0
Administration	ESI	AD4LV	F3PCFASLEG	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRECTEST	54,524	0	54,524	0	0	0	0
Administration	ESI	AD4LV	F3PCFASNUC	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTEST	87,705	0	87,705	0	0	0	0
Administration	ESI	AD4LV	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	14,458	0	14,458	0	0	0	0
Administration	ESI	AD4LV	F3PCFASRA	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTEST	3,772	0	3,772	0	0	0	0
Administration	ESI	AD4LV	F3PCFASSTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	2,256	0	2,256	0	0	0	0
Administration	ESI	AD4LV	F3PCFASLOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	191,734	0	191,734	0	0	0	0
Administration	ESI	AD4LV	F3PPHISUPP	INDUSTRIAL HYGIENE EQUIP & SUPPLIES	EMPLOYAL	23,295	0	23,295	0	0	0	0
Total						2,576	0	2,576	116	0	0	116
Administration	ESI	AD4LV	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	865,391	0	865,391	388	0	0	388
Administration	ESI	AD4LV	F3PCFAEIX	Jackson Data Center Remediation	APPSPAL	28	0	28	3	0	0	3
Administration	ESI	AD4LV	F3PCFASDIS	DEPRECIATION AND AMORTIZATION	ESIDERE	208	0	208	32	0	0	32
Total						1,572	0	1,572	0	0	0	0
Administration	ESI	AD4LV	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	1,808	0	1,808	34	0	0	34
Administration	ESI	AD4LV	F3PCFAEIX	Jackson Data Center Remediation	APPSPAL	14	0	14	1	0	0	1
Total						14	0	14	1	0	0	1

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						Support	Service Company Recipient	Support	Service Company Recipient	Total	All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted						
Administration	ESI	AD4M5	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	32,686	0	32,686	0	32,686	32,686	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M5	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	310,187	0	310,187	0	310,187	310,187	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M5	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	7,876	0	7,876	0	7,876	7,876	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M5	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	350,748	0	350,748	0	350,748	350,748	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	3,925	0	3,925	0	3,925	3,925	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	12,523	0	12,523	0	12,523	12,523	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFACECH	FAC SVCS- ECHELON	DIRECTEST	17,166	0	17,166	0	17,166	17,166	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFACTCB	FAC SVCS- TCBY	DIRECTEST	313,604	0	313,604	0	313,604	313,604	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFAEES	FACILITIES MANAGEMENT & SUPPORT - E	DIRECTEST	322	0	322	0	322	322	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFANUCO	FACILITIES SERVICES - ENUCO - ALL	DIRECTEST	1,056	0	1,056	0	1,056	1,056	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFAPWHS	POWERHOUSE OPERATIONS	DIRECTEST	-23	0	-23	0	-23	-23	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	EMPLOYAL	14,326	0	14,326	0	14,326	13,671	655	0	0	0	0	0	0	0	655	
Administration	ESI	AD4M6	F3PCFASOPT	FACILITIES SVCS- ESI- CORPORATE	DIRECTEST	10,345	0	10,345	0	10,345	10,345	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASCS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	1,759	0	1,759	0	1,759	1,759	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	14,458	0	14,458	0	14,458	14,458	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	1,597	0	1,597	0	1,597	1,597	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	1,941	0	1,941	0	1,941	1,941	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	4,360	0	4,360	0	4,360	4,360	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASTX	FACILITIES SVCS- ESI- IT	DIRECTEST	5,770	0	5,770	0	5,770	5,770	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTEST	3,540	0	3,540	0	3,540	3,540	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRECTEST	2,471	0	2,471	0	2,471	2,471	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	87,393	0	87,393	0	87,393	87,393	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTEST	4,682	0	4,682	0	4,682	4,682	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASUOP	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	802	0	802	0	802	802	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASTR	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	16,964	0	16,964	0	16,964	16,964	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	516	0	516	0	516	516	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PPFACSTT	ESI Data Facilities	APPSUPAL	4,255	0	4,255	0	4,255	3,602	653	0	0	0	0	0	0	0	653	
Administration	ESI	AD4M6	C1PPHBM785	Power House Cell Reception	N/A	490,138	0	490,138	0	490,138	488,830	1,308	0	0	0	0	0	0	0	1,308	
Administration	ESI	AD4M6	C1PPHBM795	Jackson Data Center	N/A	316	0	316	0	316	316	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	C6PPHBM732	New Building for Rolling Fork SC	N/A	-39	0	-39	0	-39	-39	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFALLC	126	0	126	0	126	126	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFAEES	FACILITIES MANAGEMENT & SUPPORT - E	DIRECTEST	3,080	0	3,080	0	3,080	2,783	297	0	0	0	0	0	0	0	297	
Administration	ESI	AD4M6	F3PCFANUCO	FACILITIES SERVICES - ENUCO - ALL	DIRECTEST	5,466	0	5,466	0	5,466	5,466	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFAPWHS	POWERHOUSE OPERATIONS	DIRECTEST	-139	0	-139	0	-139	-139	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	EMPLOYAL	133,514	0	133,514	0	133,514	127,404	6,109	0	0	0	0	0	0	0	6,109	
Administration	ESI	AD4M6	F3PCFASOPT	FACILITIES SVCS- ESI- CORPORATE	DIRECTEST	120,925	0	120,925	0	120,925	120,925	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASCS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	2,880	0	2,880	0	2,880	2,880	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	219,020	0	219,020	0	219,020	219,020	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	38,900	0	38,900	0	38,900	38,900	0	0	0	0	0	0	0	0	0	
Administration	ESI	AD4M6	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	1,931	0	1,931	0	1,931	1,931	0	0	0	0	0	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

Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	Total Billings			All Other BU's	ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted
						(A)	(B)	(C)					
						Support	Service Company Recipient	Total					
Administration	ESI	AD4MZ	F3PCFASRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTESI	6,574	0	6,574	6,574	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTESI	62,817	0	62,817	62,817	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTESI	5,096	0	5,096	5,096	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRECTESI	60,900	0	60,900	60,900	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTESI	3,836	0	3,836	3,836	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTESI	7,750	0	7,750	7,750	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASOP	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	542,905	0	542,905	542,905	0	0	0	0
Administration	ESI	AD4MZ	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTESI	3,874	0	3,874	3,874	0	0	0	0
Administration	ESI	AD4MZ	F3PEEVPDCJ	Jackson Data Center Remediation	APPSUPAL	1,054,133	106	1,054,239	893,076	161,163	0	0	161,163
Administration	ESI	AD4MZ	F3PPF30211	ESI Transmission Bldg (reclass int)	TRSLNLP	-4,000	0	-4,000	-3,526	-474	0	0	-474
Administration	ESI	AD4MZ	F3PPFACSTI	ESI Data Facilities	APPSUPAL	589,024	0	589,024	498,414	90,610	0	0	90,610
Administration	ESI	AD4MZ	F5PCZUDEPX	DEPRECIATION AND AMORTIZATION	ESIDERE	11,219	0	11,219	11,219	0	0	0	0
Total						2,882,544	510	2,883,053	2,625,348	257,705	0	0	257,705
Administration	ESI	AD4MZ	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTESI	4	0	4	4	0	0	0	0
Total						4	0	4	4	0	0	0	0
Administration	ESI	AD4N5	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	29	0	29	26	3	0	0	3
Administration	ESI	AD4N5	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	15	0	15	15	0	0	0	0
Administration	ESI	AD4N5	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTESI	9,801	0	9,801	9,801	0	0	0	0
Total						44	0	44	46	3	0	0	3
Administration	ESI	AD4N6	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFTALLC	7	0	7	6	1	0	0	1
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	4	0	4	4	0	0	0	0
Administration	ESI	AD4N6	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTESI	1,732	0	1,732	1,732	0	0	0	0
Total						11	0	11	10	1	0	0	1
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	1,743	0	1,743	1,743	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTESI	33	0	33	33	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTESI	3,568	0	3,568	3,568	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- FINANCE	DIRECTESI	675	0	675	675	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- FOSSIL	DIRECTESI	109	0	109	109	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTESI	28	0	28	28	0	0	0	0
Administration	ESI	AD4N6	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTESI	69	0	69	69	0	0	0	0
Administration	ESI	AD4N6	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTESI	8,845	0	8,845	8,845	0	0	0	0
Administration	ESI	AD4N6	F3PCFASPR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	47	0	47	47	0	0	0	0
Administration	ESI	AD4N6	F3PCFASPR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	137	0	137	137	0	0	0	0
Administration	ESI	AD4N6	F3PCFASPR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTESI	544	0	544	544	0	0	0	0
Total						14,055	0	14,055	14,055	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ALL COS	SQFTALLC	2	0	2	2	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTESI	1,938	0	1,938	1,938	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTESI	57,967	0	57,967	57,967	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTESI	15,203	0	15,203	15,203	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- FINANCE	DIRECTESI	1,328	0	1,328	1,328	0	0	0	0
Administration	ESI	AD4N6	F3PCFASADM	FACILITIES SVCS- ESI- FOSSIL	DIRECTESI	590	0	590	590	0	0	0	0

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Entergy Texas, Inc.c
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	(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)
						Support	Service Company Recipient	Total Billings		Total	All Other BU's					
Administration	ESI	AD4NZ	F3PCFASHX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	652	0	0	0	652	0	0	0	0	0	0
Administration	ESI	AD4NZ	F3PCFASPR	FACILITIES SVCS- ESI- IT	DIRECTEST	98,239	0	0	0	98,239	0	0	0	0	0	0
Administration	ESI	AD4NZ	F3PCFASRA	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	578	0	0	0	578	0	0	0	0	0	0
Administration	ESI	AD4NZ	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	2,905	0	0	0	2,905	0	0	0	0	0	0
Administration	ESI	AD4NZ	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRECTEST	8,471	0	0	0	8,471	0	0	0	0	0	0
Total						187,872	0	0	0	187,872	0	0	0	0	0	0
Administration	ESI	AD4S1	C1PPHR8000	PS HCM (Human Cap Mgmt) Upgrd 2008	EMPLOYAL	0	0	0	0	0	0	0	0	0	0	0
Administration	ESI	AD4S1	F3PCRSALL	HR SERVICES- ALL COMPANIES	EMPLOYAL	0	0	0	0	0	0	0	0	0	0	0
Total						0	0	0	0	0	0	0	0	0	0	0
Administration	ESI	AD4S1	C1PPHQ821	639 Interior Upgrades	N/A	0	0	0	0	0	0	0	0	0	0	0
Administration	ESI	AD4S2	C1PPHQ824	ENT 03 Office Buildout	N/A	0	0	0	0	0	0	0	0	0	0	0
Administration	ESI	AD4S2	C1PPHQ825	ENT LEVEL 20 BUILDOUT	N/A	0	0	0	0	0	0	0	0	0	0	0
Administration	ESI	AD4S2	E2PPSCESI	ESI-FACILITIES ISAAC RESTORATION	DIRECTEST	16,633	0	0	0	16,633	0	0	0	0	0	0
Administration	ESI	AD4S2	F3PC31257	EVENTS ADMINISTRATION	DIRECTEST	143	0	0	0	143	0	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFACALL	FACILITIES SVCS- ALL COS	DIRECTEST	778,379	245	0	0	778,624	693,320	85,304	0	0	0	85,304
Administration	ESI	AD4S2	F3PCFABEIX	FACILITIES SVCS TO BEI	DIRECTEST	2,246	0	0	0	2,246	2,246	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	317,648	0	0	0	317,648	317,648	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASCP	FACILITIES SVCS- ESI- CORPORATE	DIRECTEST	35,396	0	0	0	35,396	35,396	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASCS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	16,569	0	0	0	16,569	16,569	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASDTS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	609	0	0	0	609	609	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASNM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRECTEST	24,649	0	0	0	24,649	24,649	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	190,749	0	0	0	190,749	190,749	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASFO	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	3,830	0	0	0	3,830	3,830	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASRHX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	46,457	0	0	0	46,457	46,457	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTEST	372,810	0	0	0	372,810	372,810	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRECTEST	258	0	0	0	258	258	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTEST	60,397	0	0	0	60,397	60,397	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASNUC	FACILITIES SVCS- ESI- NUCLEAR	DIRECTEST	571	0	0	0	571	571	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	35,351	0	0	0	35,351	35,351	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASRET	FACILITIES SVCS- ESI- RETAIL	DIRECTEST	1,156	0	0	0	1,156	1,156	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASSUP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTEST	34,626	0	0	0	34,626	34,626	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASTR	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	135,114	0	0	0	135,114	135,114	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	64,927	0	0	0	64,927	64,927	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFAWF3X	FACILITIES SVCS- WATERFORD 3	DIRECTEST	132	0	0	0	132	132	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFAWFCIT	ESI Data Facilities	APPSCUPAL	393,012	0	0	0	393,012	332,256	60,756	0	0	0	60,756
Administration	ESI	AD4S2	F3PPT73956	BUS EVENT PROCESS - RETAIL EGS-TX	DIRECTTY	0	0	0	0	0	0	0	0	0	0	0
Administration	ESI	AD4S2	F3PCFPRDEV	FACILITIES PRE-DEVELOPMENT PROJECTS	SQFTALLC	12,127	0	0	0	12,127	10,739	1,388	0	0	0	1,388
Administration	ESI	AD4S2	F3PCZCDEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	979	0	0	0	979	923	56	0	0	0	56
Administration	ESI	AD4S2	F3PCZUDEPX	DEPRECIATION AND AMORTIZATION	ESIDEPRE	33,447	0	0	0	33,447	33,447	0	0	0	0	0
Administration	ESI	AD4S2	SLPCHPMESI	FACIL PROJ MGMT - ESI	N/A	0	0	0	0	0	557	557	0	0	0	0
Total						2,576,995	79	0	0	2,577,075	2,429,571	147,504	0	0	567	148,071
Administration	ESI	AD4S2	F3PC31257	EVENTS ADMINISTRATION	DIRECTEST	177	0	0	0	177	177	0	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

Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)				
						Total Billings		Support	Service Company Recipient	Total	All Other BU's						ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
Administration	ESI	AD4S3	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFALLC	173,209	0	173,209	154,235	18,974	0	0	18,974							
Administration	ESI	AD4S3	F3PCFACENT	FAC SVCS- ENTGRY BUILDING 639 LOY	DIRECTEST	546,830	0	546,830	546,830	0	0	0	0							
Administration	ESI	AD4S3	F3PCFAEEX	FACILITIES SVCS TO EET	DIRECTEST	727	0	727	727	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	86,172	0	86,172	86,172	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASCPPT	FACILITIES SVCS- ESI- CORPORATE	DIRECTEST	-12,056	0	-12,056	-12,056	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASCSS	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	6,098	0	6,098	6,098	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRECTEST	2,195	0	2,195	2,195	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	54,451	0	54,451	54,451	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	1,590	0	1,590	1,590	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	14,899	0	14,899	14,899	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTEST	58,279	0	58,279	58,279	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASJUR	FACILITIES SVCS- ESI- JURIS OPNS (L	DIRECTEST	85	0	85	85	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTEST	19,652	0	19,652	19,652	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASNUC	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	775	0	775	775	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASPR	FACILITIES SVCS- ESI- RETAIL	DIRECTEST	12,023	0	12,023	12,023	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASRET	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTEST	381	0	381	11,093	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASSUP	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	11,093	0	11,093	25,156	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASRA	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	25,156	0	25,156	16,688	0	0	0	0							
Administration	ESI	AD4S3	F3PCFASUOP	FACILITIES SVCS- WATERFORD 3	DIRECTEST	16,688	0	16,688	13	0	0	0	0							
Administration	ESI	AD4S3	F3PCFAWFX	ESI Data Facilities	DIRECTEST	13	0	13	2,718	497	0	0	497							
Administration	ESI	AD4S3	F3PCFACST		APPSUPAL	3,215	0	3,215			0	0								
Administration	ESI	AD4S3	F3PCZDEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	1,021,653	0	1,021,653	1,002,182	19,471	0	0	19,471							
Administration	ESI	AD4S4	F3PCZDEPT			39	0	39	37	2	0	0	2							
Administration	ESI	AD4S4	F3PCFACEPL	FAC SVCS- EDISON PLAZA	DIRECTEST	39	0	39	37	2	0	0	2							
Administration	ESI	AD4TV	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	76,655	0	76,655	76,655	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASCPPT	FACILITIES SVCS- ESI- CORPORATE	DIRECTEST	1,415	0	1,415	1,415	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASCSM	FACILITIES SVCS- ESI- CUSTOMER SERV	DIRECTEST	508	0	508	21,673	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASDIS	FACILITIES SVCS- ESI- FRANCHISE OPN	DIRECTEST	21,673	0	21,673	9,175	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASENM	FACILITIES SVCS- ESI- ENERGY MGMT	DIRECTEST	9,175	0	9,175	5,691	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASFIN	FACILITIES SVCS- ESI- FINANCE	DIRECTEST	5,691	0	5,691	12,402	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASFOS	FACILITIES SVCS- ESI- FOSSIL	DIRECTEST	12,402	0	12,402	23,900	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASHRX	FACILITIES SVCS- ESI- HUMAN RESOURC	DIRECTEST	23,900	0	23,900	1,304	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASITX	FACILITIES SVCS- ESI- IT	DIRECTEST	1,304	0	1,304	28,723	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASLEG	FACILITIES SVCS- ESI- LEGAL SVCS	DIRECTEST	28,723	0	28,723	8,817	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASPR	FACILITIES SVCS- ESI- PUB REL & AFF	DIRECTEST	8,817	0	8,817	200	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASUOP	FACILITIES SVCS- ESI- SUPPLY CHAIN	DIRECTEST	200	0	200	5,708	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASRA	FACILITIES SVCS- ESI- TRANSMISSION	DIRECTEST	5,708	0	5,708	9,917	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASUOP	FACILITIES SVCS- ESI- UTILITY OPNS	DIRECTEST	9,917	0	9,917	877	0	0	0	0							
Administration	ESI	AD4TV	F3PCFASUOP		DIRECTEST	877	0	877			0	0								
Administration	ESI	AD4TV	F3PCFACALL	FACILITIES SVCS- ALL COS	SQFALLC	206,964	0	206,964	206,964	0	0	0	0							
Administration	ESI	AD4TZ	F3PCFASADM	FACILITIES SVCS- ESI- ADMINISTRATIO	DIRECTEST	100	0	100	89	11	0	0	11							
Administration	ESI	AD4TZ	F3PCFASADM		DIRECTEST	4,610	0	4,610	4,610	0	0	0	0							

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

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	(A) Total Billings		(D) All Other BU's	(E) ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted
						Support	Service Company Recipient					
Administration	ESI	HR47S	F3PPMPX880	Annual Employee Survey	EMPLOYAL	10,077	646	10,723	499	0	0	494
Administration	ESI	HR47S	F3PPHRCSEN	Shared Enterprise Applications	EMPLOYAL	2,699	233	2,932	136	0	-1	135
Administration	ESI	HR47S	F3PPHRCSEN	2013 HR Core System Minor Enh	EMPLOYAL	3,424	163	3,587	164	0	-1	163
Administration	ESI	HR47S	F3PPHRCSEN	Person Transition	EMPLOYAL	-23,352	-451	-23,803	-26	0	0	-26
Administration	ESI	HR47S	F3PPHRCSEN	2013 HR&A Portal Minor Enh	EMPLOYAL	1,843	85	1,928	86	0	-1	85
Administration	ESI	HR47S	F3PPHRCSEN	2013 HR&A System Maintenance	EMPLOYAL	22,331	2,024	24,355	989	0	-9	981
Administration	ESI	HR47S	F3PPHRCSEN	2013 Talent Mgmt Maintenance	EMPLOYAL	17,586	1,075	18,662	857	0	-8	849
Administration	ESI	HR47S	F3PPHRCSEN	Project London	EMPLOYAL	1,359	92	1,452	68	0	-68	0
Administration	ESI	HR47S	F3PPHRCSEN	Transco Implementation PMO	TRSLNLP	29,895	2,351	32,247	3,821	0	-40	3,781
Administration	ESI	HR47S	F3PPHRCSEN	IT Program Management	N/A	0	0	0	0	0	0	0
Total	ESI	HR47S				677,864	98,824	776,689	35,624	-6,574	-324	28,776
Total	ESI	HR47S				46,753,296	918,213	47,671,508	2,114,331	-278,064	-467,820	1,368,447
Total	ESI	HR47S				46,753,296	918,213	47,671,508	2,114,331	-278,064	-467,820	1,368,447
Total	ESI	HR47S				46,753,296	918,213	47,671,508	2,114,331	-278,064	-467,820	1,368,447
Total	ESI	HR47S				46,753,296	918,213	47,671,508	2,114,331	-278,064	-467,820	1,368,447

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

Witness Name	Class	Billing Entity	Account	Account Desc	Proforma Number	Proforma Description	Supporting Witness	Proforma
Plauche, Thomas C	Administration	ESI	560000	Oper Super & Engineering	AJ16L	Adjustment to defer MISO Transition Expenses and amortize over 3 years.	Considine, Michael P	-786
			921000	Office Supplies And Expenses				-52,534
		Total						
Plauche, Thomas C	Administration	ESI	923000	Outside Services Employed	AJ18	Adjustment to include interest on customer deposits and ESI interest expense	Considine, Michael P	-53,370
		Total						165,380
Plauche, Thomas C	Administration	ESI	408110	Employment Taxes	AJ21A	Remove Corporate Aircraft Costs	Barrilleaux, Chris E	165,380
		ESI	500000	Oper Supervision & Engineering				-5
		ESI	514000	Maintenance Of Misc Steam Pit				-13,636
		ESI	560000	Oper Super & Engineering				-308
		ESI	568000	Maint: Supervision & Engineer				-4,646
		ESI	903001	Customer Records				-1,403
		ESI	909000	Information & Instruct Adv Ex				-1,651
		ESI	910000	Misc Cust Ser & Information Ex				-840
		ESI	916000	Miscellaneous Sales Expenses				-88
		ESI	920000	Adm & General Salaries				-112
		ESI	921000	Office Supplies And Expenses				-84
		ESI	926000	Employee Pension & Benefits				-474,345
		ESI	928000	Regulatory Commission Expense				-19
		ESI	930210	Director's Fees And Expenses				-2,201
		ESI	935000	Maintenance Of General Plant				-64,548
		Total						-189
Plauche, Thomas C	Administration	ESI	921000	Office Supplies And Expenses	AJ21B	Remove certain non ratemaking items	Barrilleaux, Chris E	-564,075
		ESI						-319
		Total						
Plauche, Thomas C	Administration	ESI	408110	Employment Taxes	AJ21C	Remove affiliate rate case expense	Considine, Michael P	-319
		ESI	920000	Adm & General Salaries				-491
		ESI	921000	Office Supplies And Expenses				-8,902
		ESI	926000	Employee Pension & Benefits				0
		Total						-1,964
Plauche, Thomas C	Administration	ESI	408110	Employment Taxes	AJ21I	Adjustment to remove amounts not allowed for recovery from ratepayers.	Barrilleaux, Chris E	-11,357
		ESI	920000	Adm & General Salaries				-3
		ESI	923000	Outside Services Employed				-52
		ESI	926000	Employee Pension & Benefits				567
		Total						12
Plauche, Thomas C	Administration	ESI	920000	Adm & General Salaries	AJ22A	Adjustment to reflect changes in O&M payroll	Considine, Michael P	499
		ESI						-75
		Total						

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

Witness Name	Class	Billing Entity	Account	Account Desc	Proforma Number	Proforma Description	Supporting Witness	Proforma
Plauche, Thomas C	Administration	ESI	920000 Adm & General Salaries		AJ22B	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-75
		ESI	935000 Maintenance Of General Plant					-5
		Total						0
Plauche, Thomas C	Administration	ESI	920000 Adm & General Salaries		AJ22C	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-5
		ESI	935000 Maintenance Of General Plant					-1
		Total						0
Plauche, Thomas C	Administration	ESI	920000 Adm & General Salaries		AJ22D	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-1
		ESI						0
		Total						0
Plauche, Thomas C	Administration	ESI	920000 Adm & General Salaries		AJ22E	Adjustment to reflect changes in O&M payroll	Considine, Michael P	0
		ESI	935000 Maintenance Of General Plant					19
		Total						0
Plauche, Thomas C	Administration	ESI	920000 Adm & General Salaries		AJ24	Remove financially based incentive compensation	Considine, Michael P	19
		ESI						-4,465
		Total						-4,465
Plauche, Thomas C	Administration	ESI	935000 Maintenance Of General Plant		AJ24A	Remove financially based incentive compensation	Considine, Michael P	-17
		ESI						-17
		Total						-17
Plauche, Thomas C	Administration	ESI	101000 Plant In Service		AJ24C	Remove financially based incentive compensation	Considine, Michael P	-85
		ESI						-85
		Total						-85
	Total							-467,820
	Administration							
Total For Witness								-467,820
Plauche, Thomas C								

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

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.

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

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

9

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

12 A. 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.

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

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

10

11 II. PURPOSE

12 Q6. BRIEFLY DESCRIBE THE PURPOSE OF YOUR TESTIMONY.

13 A. 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
20 cost of these services or items.

1 Q7. DO YOU SPONSOR ANY EXHIBITS?

2 A. Yes. I sponsor the exhibits included in the Table of Contents to my
3 testimony.

4

5 Q8. WHY ARE YOU THE APPROPRIATE PERSON TO ADDRESS THESE
6 TOPICS?

7 A. As Managing Director, Tax, I have extensive knowledge regarding taxes
8 other than income paid by ETI and ESI. In addition, as one of two
9 Managing Directors reporting to the Senior Vice President and General
10 Tax Counsel, I am familiar with and involved in the development and
11 management of the departmental budget and cost structure.

12

13 III. AFFILIATE COSTS

14 A. Description of Tax Services Class

15 Q9. PLEASE DESCRIBE THE TAX SERVICES CLASS.

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

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.

1 Q11. WHAT ARE THE TOTAL AFFILIATE CHARGES FOR THIS CLASS
2 DURING THE TEST YEAR AND HOW MUCH OF THOSE COSTS WERE
3 ALLOCATED TO ETI?

4 A. The Total ETI Adjusted amount for this class of services is \$2,523,998,
5 including Tax Services Department Charges of \$2,132,786 and ESI Taxes
6 Other Than Income in the total amount of \$391,212. ESI directly billed
7 28% of the Total ETI Adjusted amount and allocated 72% of the amount to
8 ETI. The following table summarizes this information for the Tax Services
9 class. The table shows for this class the following information:

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

Class	Total Billings	Total ETI Adjusted		
		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 A. Attached to my testimony are exhibits showing the calculation of the Total
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
7 broken down by project code and the billing method assigned to each
8 project code. My Exhibit PAG-C shows the information by class (where
9 applicable), department and project code. For each exhibit, the amounts
10 in the columns represent the following information:

Column (A) – Support	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.
-------------------------	--

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) – Total	Represents the sum of Columns (A) and (B).
-----------------------	--

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

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)).

1 In her testimony, Company witness Tumminello describes the calculations
2 that take the dollars of support services in Column A to the adjusted
3 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:

Table 2

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

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

4 The cost component labeled "Other" in Table 2 is primarily due to
5 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.

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

15 "Office and Employee Expenses" covers the costs of maintaining
16 work spaces and, as is evident, office supplies. Company witness
17 Thomas C. Plauché addresses the policies and practices utilized by ESI to
18 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 A. Yes. 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 B. Affiliate Taxes Other Than Income

8 Q16. PLEASE DESCRIBE THE AFFILIATE TAXES OTHER THAN INCOME
9 COSTS THAT YOU ARE SPONSORING.

10 A. 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.

1 Q17. WHAT IS THE TOTAL AMOUNT OF ESI TAXES OTHER THAN INCOME
2 FOR WHICH ETI REQUESTS RECOVERY IN THIS PROCEEDING?

3 A. 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

6

7

1. Necessity

8 Q18. ARE THE EXPENSES RELATED TO ESI'S TAXES OTHER THAN
9 INCOME NECESSARY?

10 A. 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

15

16

2. Reasonableness

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.

2 Q20. HOW ARE THE COSTS OF ESI'S TAXES OTHER THAN INCOME
3 BILLED TO ETI?

2013 ETI Rate Case

C. Tax Services Department Costs

1. Necessity

Q21. WHAT ARE THE TAX SERVICES DEPARTMENT COSTS INCLUDED IN THE TAX SERVICES CLASS OF AFFILIATE COSTS?

A. As indicated above, the Tax Services class of affiliate costs, as reflected in 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) on Exhibit PAG-A represents these costs for ESI's total tax services activities. ETI's share of these support costs during the test year (excluding ESI taxes other than income) is \$2,132,786.

Q22. ARE THE TAX SERVICES PROVIDED BY ENTERGY'S TAX SERVICES DEPARTMENT DESCRIBED ABOVE NECESSARY TO ETI?

A. Yes. The Tax Services Department provides services that allow ETI to meet its tax reporting obligations as well as expertise that supports the development of beneficial tax planning opportunities. ESI's Tax Services Department performs these services to ensure that ETI and other Entergy affiliates meet their tax compliance burden at the federal, state, and local level. Additionally, through tax strategy development and planning services, the Tax Services Department attempts to minimize the tax liability of Entergy Corporation and its subsidiaries in accordance with federal, state, and local statutes and regulations.

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 • calculation of monthly closing accruals (income tax and
14 taxes other than income);
- 15 • calculation of depreciation and related deferred taxes for
16 federal and state income tax returns;
- 17 • preparation and filing of federal and state income tax returns
18 and quarterly estimated payments;
- 19 • preparation and filing of state franchise tax returns;
- 20 • preparation and filing of sales and use tax filings;
- 21 • preparation of property tax filings and submission of property
22 tax payments;
- 23 • preparation of miscellaneous tax filings;
- 24 • preparation of rate case support documentation;

- 1 • providing support for tax litigation;
- 2 • management of the federal and state income tax audit
- 3 process; and
- 4 • review of corporate transactions for appropriate tax
- 5 treatment.

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

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 A. 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. Reasonableness

19 Q26. ARE THE COSTS ASSOCIATED WITH THE TAX SERVICES
20 DEPARTMENT REASONABLE?

21 A. Yes, they are.

1 a. External Comparison

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 A. 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.

1 Q29. WHAT DOES THE ALTMAN WEIL STUDY REVEAL CONCERNING THE
2 REASONABLENESS OF THE EXPENSE OF THE TAX SERVICES
3 CLASS LEGAL COUNSEL ORGANIZATIONS?

4 A. The study contains a chart that shows the annual total law department
5 expense per lawyer. The median total expense per lawyer in the 2010
6 survey was \$1,070,444 per year. If the total Tax Services billings for the
7 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

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

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

1 Q34. IS THE LEVEL OF THE OUTSIDE CONSULTANT EXPENSE BUDGET
2 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?

8 A. Yes. The Senior Vice President and Tax Counsel is responsible for
9 managing the outside consultant expense. To the extent that his direct
10 reports engage outside consultants, those direct reports are accountable
11 and must manage the costs of these outside consultants.

12

13 c. Cost Trends

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

16 A. Total affiliate O&M charges to ETI for each of the past three calendar
17 years and the Test Year for this class of services are shown in the table
18 below. These charges have been adjusted to remove the MISO and ITC-
19 related costs that the Company is removing from the requested cost of
20 service (as explained by Company witness Considine) as well as the
21 nuclear and gas codes (as explained by Company witness Tumminello).

1 Charges to ETI from these departments have also been removed from
2 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. Staffing Trends

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

14 A. The following table illustrates staffing levels for the Tax Services
15 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 over
18 recent years.

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.

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.

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A. As described by Company witness Tumminello, costs are captured in project codes. Each project code contains one billing method that is used to bill costs to the appropriate legal entity.

A. Yes. When appropriate, costs are direct billed to ETI and other affiliates. However, when costs are incurred that benefit more than one of the Entergy Companies, such costs are billed through an allocation.

A. Each class is made up of services that are charged to one or more project codes. As Company witness Tumminello explains, only one billing method is assigned to each project code. Any organization performing work relating to a project code will bill to that project code, but the billing method for that project code remains the same regardless of the organization that is billing the charges. A billing method is selected based on cost causation. This assures that the price billed to ETI for the services is no higher than the price charged to other affiliates for the same or

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 A. 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.

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

3 A. Billing Method ASSTSALL allocates costs based on the total adjusted
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
7 billing method. Project Code F3PCF10445 corresponds to Consolidated
8 Tax Services. Charges to this Project Code include the time spent in the
9 preparation of the consolidated portions of the federal income tax return or
10 research of issues that impact all Entergy Companies. A higher allocation
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
14 federal and state income tax returns. The cost driver for this project code
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?

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

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
7 activities include income, corporate franchise, sales and use, property and
8 miscellaneous tax filing preparation and review; research related to
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?

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

1 legal entity. For example, Project code F5PCZUTXOT Taxes Other than
2 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 A. Billing Method TRSBLNOP allocates costs based on two components:
7 transmission line miles (30% weighting) and the number of high voltage
8 substations (70% weighting). This billing method is appropriate to use for
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?

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

1 Companies Tax Services) captures and manages the costs associated
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
8 operating companies and would not be specific to one operating company.
9 Billing Method CUSTEGOP, which allocates these services based upon
10 the average number of electric and gas customers, best approximates
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%.

17 A. A number of other project codes and different billing methods were used
18 for the remaining 3% of such costs. The remaining billing methods are set
19 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. CONCLUSION

15 Q54. PLEASE SUMMARIZE YOUR TESTIMONY.

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

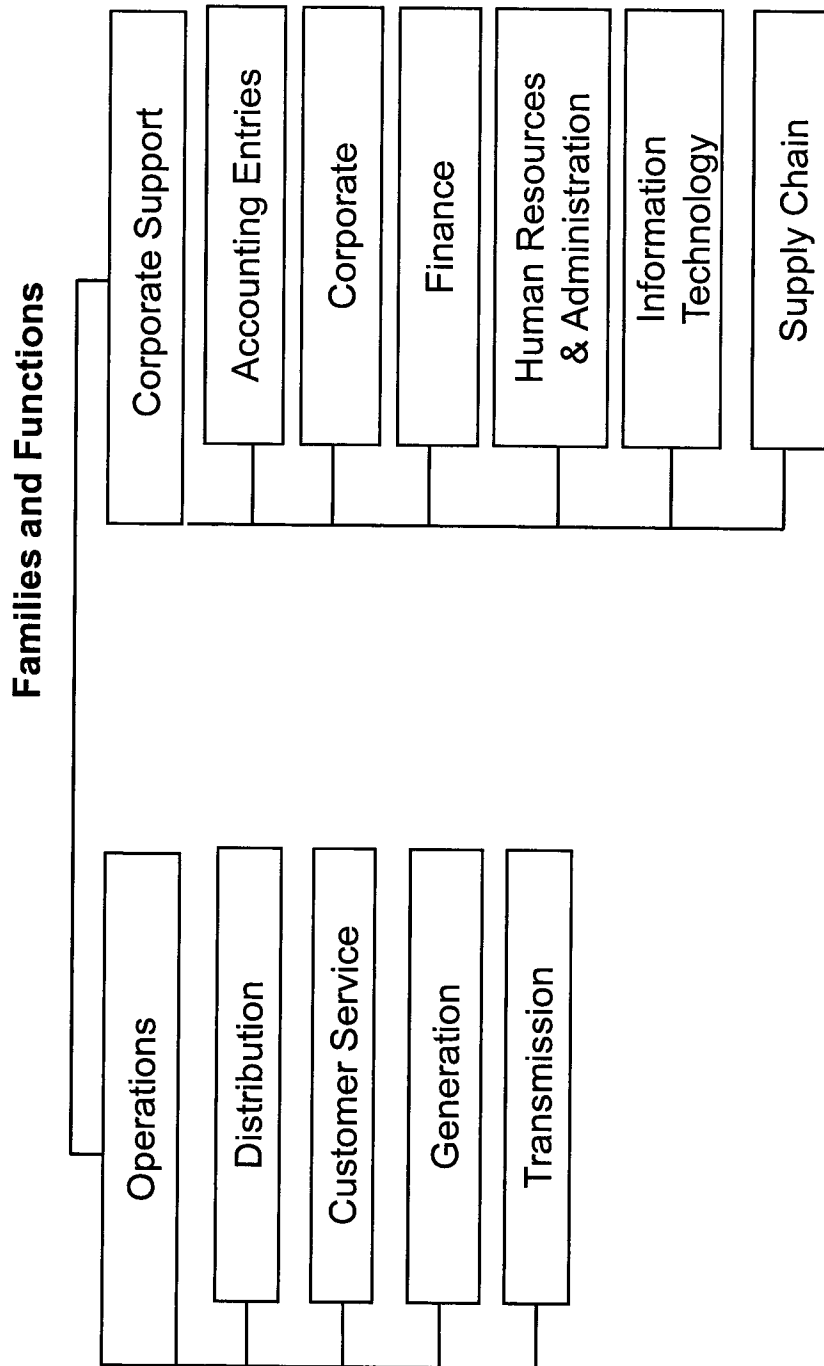
1 for Tax Services is no higher than the price charged to other affiliates for
2 the same or similar items, and represents the actual cost of these items.

3

4 Q55. DOES THIS CONCLUDE YOUR TESTIMONY?

5 A. Yes, it does.

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

