

Exhibit SCM - B
2013 TX Rate Case

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

Class	Billing Entity	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	Total Billings		(D)	(E)	(F)	(G)	(H)
					Support	Service Company Recipient					
Treasury Operations	ESI	E1PP7NTXLI	JAF Transformer Loss Investigation	DIRECT78	7,445	649	8,094	8,094	0	0	0
Treasury Operations	ESI	E2PPISAACL	ELI Hurr. Isaac Business Continuity	DIRECTELI	0	-2	-2	-2	0	0	0
Treasury Operations	ESI	E2PPISAACN	ENOI Hurr. Isaac Business Continuity	DIRECTENO	0	-12	-12	-12	0	0	0
Treasury Operations	ESI	E2PPS12517	HURRICANE ISAAC T-Grid ELL 8-27-2012	DIRECTELI	71	15	86	86	0	0	0
Treasury Operations	ESI	E2PPS14087	HURRICANE ISAAC T-Grid ENOI 8.28.12	DIRECTENO	32	7	38	38	0	0	0
Treasury Operations	ESI	E2PPS18444	HURRICANE ISAAC T-Grid ESSL	DIRECTELI	8	2	10	10	0	0	0
Treasury Operations	ESI	E2PPS1SCC2	System Command Center ISAAC 2012	DIRECTESI	0	0	0	0	0	0	0
Treasury Operations	ESI	F3PGH00026	NORTHEAST MGMT OVERSITE IP2/IP3 EVE	SP17N7A	16,503	1,536	18,039	18,039	0	0	0
Treasury Operations	ESI	F3PGH000JF	DIRECT SUPPORT TO JAF	DIRECT78	11,781	1,047	12,828	12,828	0	0	0
Treasury Operations	ESI	F3PGH000PN	DIRECT SUPPORT TO PILGRIM NPS	DIRECTENU	10,706	914	11,620	11,620	0	0	0
Treasury Operations	ESI	F3PGH000YV	VERMONT YANKEE 100%	DIRECTENU	15,853	1,369	17,221	17,221	0	0	0
Treasury Operations	ESI	F3PGCHENNE	ENN EQUAL SPLIT	DIRECTENU	64,317	7,465	71,781	71,781	0	0	0
Treasury Operations	ESI	F3PCF20001	CASH MANAGEMENT - EAI	DIRECTEAI	171,132	4,587	175,720	175,720	0	0	0
Treasury Operations	ESI	F3PCF21600	CORP RPTG ANALYSIS & POLICY ALL COS	GENLEDAL	18,860	1,939	20,799	19,532	1,267	-13	1,255
Treasury Operations	ESI	F3PCF22495	ENTERGY COMMON STOCK ADMIN	DIRECTETR	789	105	894	894	0	0	0
Treasury Operations	ESI	F3PCF23425	ACCOUNTS PAYABLE PROCESSING	APTRNALL	400,932	0	400,932	400,932	0	0	0
Treasury Operations	ESI	F3PCF2380G	BUSINESS EVENT PROCESSING-ENUC	DIRECTENU	15,279	2,101	17,381	17,381	0	0	0
Treasury Operations	ESI	F3PCF23931	MISC ACCOUNTS REC/VBL - PEOPLESOFT B	ARTRNALL	11,936	0	11,936	10,624	1,313	0	1,313
Treasury Operations	ESI	F3PCF23942	BUSINESS EVENT PROCESSING - PAYROLL	PRCHKALL	1,507	0	1,507	1,438	69	0	69
Treasury Operations	ESI	F3PCF2397F	BUSINESS EVENT PROCESSING - ENFIN H	DIRECT7F	249	0	249	249	0	0	0
Treasury Operations	ESI	F3PCF24001	Property/Casualty Risk Finance	INSPREAL	1,149,022	118,697	1,267,719	1,157,433	110,286	-936	109,350
Treasury Operations	ESI	F3PCF24100	RISK MGMT: REGULATED NUCLEAR-EOI	DIRECTEOI	78,761	6,374	85,135	85,135	0	0	0
Treasury Operations	ESI	F3PCF24110	SYS RISK MGMT NUCLEAR EAI - ANO	DIRECTEOI	12,399	1,379	13,778	13,778	0	0	0
Treasury Operations	ESI	F3PCF24120	SYS. RISK MGMT. NUCLEAR ELI - WF3	DIRECTEOI	25,583	2,817	28,399	28,399	0	0	0
Treasury Operations	ESI	F3PCF24150	SYS. RISK MGMT. NUCLEAR - SERI	DIRECTEOI	15,239	1,636	16,875	16,875	0	0	0
Treasury Operations	ESI	F3PCF24180	SYSRISK MGMT NUCLEAR EGSI - RBS	DIRECTEOI	18,206	1,654	19,860	19,860	0	0	0
Treasury Operations	ESI	F3PCF25000	CASH MANAGEMENT - ELL	DIRECTELI	177,839	4,372	182,210	182,210	0	0	0
Treasury Operations	ESI	F3PCF25001	CASH MANAGEMENT - ENI	DIRECTEMI	132,282	3,983	136,266	136,266	0	0	0
Treasury Operations	ESI	F3PCF25002	CASH MANAGEMENT - ENOI	DIRECTENO	102,853	3,610	106,463	106,463	0	0	0
Treasury Operations	ESI	F3PCF25003	CASH MANAGEMENT - SERI	DIRECTEOI	20,437	2,588	23,025	23,025	0	0	0
Treasury Operations	ESI	F3PCF25005	CASH MANAGEMENT - ESI	LVLSCVAL	92,868	10,283	103,151	93,336	9,815	0	0
Treasury Operations	ESI	F3PCF25006	CASH MANAGEMENT - ETR	DIRECTETR	113,285	13,892	127,178	127,178	0	-81	9,734
Treasury Operations	ESI	F3PCF25007	CASH MANAGEMENT - SFI	OWNISFI	-8,586	0	-8,586	-8,586	0	0	0
Treasury Operations	ESI	F3PCF25009	CASH MANAGEMENT - EOI	DIRECTEEL	36,141	4,855	40,996	40,996	0	0	0
Treasury Operations	ESI	F3PCF25012	CASH MANAGEMENT - EOI	DIRECTEEL	21,147	2,188	23,335	23,335	0	0	0
Treasury Operations	ESI	F3PCF25013	CASH MANAGEMENT - IP2	DIRECTC7A	1,620	217	1,837	1,837	0	0	0
Treasury Operations	ESI	F3PCF25014	CASH MANAGEMENT - IP3	DIRECTC77	1,115	151	1,265	1,265	0	0	0
Treasury Operations	ESI	F3PCF25015	CASH MANAGEMENT - FITZPATRICK	DIRECT78	906	119	1,025	1,025	0	0	0

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

Class	Billing Entity	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A) Total Billings		(C) Total	(D) All Other BU's	(E) ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted
					Support	Service Company Recipient						
Treasury Operations	ESI	F3PCF25017	CASH MANAGEMENT - VERMONT YANKEE	DIRECT72	4,110	541	4,650	4,650	0	0	0	0
Treasury Operations	ESI	F3PCF25019	EAM - ENTERGY ASSET MANAGEMENT - CM	DIRECTXU	9,835	1,340	11,175	11,175	0	0	0	0
Treasury Operations	ESI	F3PCF25300	DAILY CASH MGT ACTIVITIES	BNKACCTA	288,504	20,870	309,374	303,734	5,640	0	-26	5,614
Treasury Operations	ESI	F3PCF26000	CASH MANAGEMENT - EIL	DIRECT22	-5,327	303	-5,024	-5,024	0	0	0	0
Treasury Operations	ESI	F3PCF26001	FINANCING & SHORT TERM FUNDING - EA	DIRECTAI	77,896	9,868	87,764	87,764	0	0	0	0
Treasury Operations	ESI	F3PCF26002	FINANCING & SHORT TERM FUNDING- ELL	DIRECTEI	59,136	7,794	66,931	66,931	0	0	0	0
Treasury Operations	ESI	F3PCF26003	FINANCING AND SHORT TERM FUNDS - EM	DIRECTMI	20,570	2,819	23,389	23,389	0	0	0	0
Treasury Operations	ESI	F3PCF26004	FINANCING AND SHORT TERM FUNDING -	DIRECTNO	22,346	2,834	25,179	25,179	0	0	0	0
Treasury Operations	ESI	F3PCF26020	FINANCING AND SHORT TERM FUNDING -	DIRECTOI	49,000	6,748	55,749	55,749	0	0	0	0
Treasury Operations	ESI	F3PCF26022	FINANCING & SHORT TERM FUNDING - ES	LVLSCAL	856,022	103,618	959,640	868,354	91,286	0	-750	90,536
Treasury Operations	ESI	F3PCF26023	FINANCING & SHORT TERM FUNDING - ET	DIRECTET	223,023	29,838	252,861	252,861	0	0	0	0
Treasury Operations	ESI	F3PCF26028	FINANCING & SHORT TERM FUNDING - EN	DIRECT14	9,572	1,210	10,782	10,782	0	0	0	0
Treasury Operations	ESI	F3PCF26032	MANAGE EXTERNAL TRUSTS - EAI	DIRECTAI	58,679	7,920	66,599	66,599	0	0	0	0
Treasury Operations	ESI	F3PCF26033	MANAGE EXTERNAL TRUSTS - ELL	DIRECTEI	29,231	3,946	33,177	33,177	0	0	0	0
Treasury Operations	ESI	F3PCF26034	MANAGE EXTERNAL TRUSTS - EMI	DIRECTMI	6,715	935	7,650	7,650	0	0	0	0
Treasury Operations	ESI	F3PCF26035	MANAGE EXTERNAL TRUSTS - ENOI	DIRECTNO	6,715	935	7,650	7,650	0	0	0	0
Treasury Operations	ESI	F3PCF26039	EXTERNAL TRUST MANAGEMENT - PENSION	EMPLOYAL	194,128	20,675	214,803	204,721	10,082	0	-97	9,985
Treasury Operations	ESI	F3PCF26040	EXTERNAL TRUST MANAGEMENT - SAVINGS	EMPLOYAL	120,932	12,527	133,459	127,193	6,266	0	-61	6,205
Treasury Operations	ESI	F3PCF26042	EXTERNAL TRUST MANAGEMENT - SERI	DIRECTOI	32,956	4,565	37,521	37,521	0	0	0	0
Treasury Operations	ESI	F3PCF26043	EXTERNAL TRUST MANAGEMENT - IP2	DIRECT7A	23,265	3,130	26,395	26,395	0	0	0	0
Treasury Operations	ESI	F3PCF26044	EXTERNAL TRUST MANAGEMENT - IP3	DIRECT77	2,600	337	2,937	2,937	0	0	0	0
Treasury Operations	ESI	F3PCF26045	EXTERNAL TRUST MANAGEMENT - JAF	DIRECTCT8	2,707	355	3,061	3,061	0	0	0	0
Treasury Operations	ESI	F3PCF26046	EXTERNAL TRUST MANAGEMENT-VERMONT Y	DIRECT72	26,608	3,639	30,248	30,248	0	0	0	0
Treasury Operations	ESI	F3PCF26048	EAM - ENTERGY ASSET MANAGEMENT - CF	DIRECTXU	4,323	570	4,893	4,893	0	0	0	0
Treasury Operations	ESI	F3PCF26049	PILGRIM - MANAGE EXTERNAL TRUSTS	DIRECT57	31,497	4,233	35,730	35,730	0	0	0	0
Treasury Operations	ESI	F3PCF26051	CORPORATE FINANCE - COMPETITIVE RET	DIRECT95	-8,642	0	-8,642	-8,642	0	0	0	0
Treasury Operations	ESI	F3PCF26060	CASH MANAGEMENT - ETHC	DIRECT60	-6,972	0	-6,972	-6,972	0	0	0	0
Treasury Operations	ESI	F3PCF26070	CASH MANAGEMENT - ENG	DIRECT57	620	851	705	705	0	0	0	0
Treasury Operations	ESI	F3PCF26080	CASH MANAGEMENT - ENTERGY THERMAL	DIRECT66	674	88	762	762	0	0	0	0
Treasury Operations	ESI	F3PCF55558	CORPORATE DEVELOPMENT/OVERLAY	DIRECT4A	1,711	245	1,955	1,955	0	0	0	0
Treasury Operations	ESI	F3PCF26080	CORP RISK MGMT SVCS - ESI ENERGY M	LOADOPCO	46,796	5,053	51,849	43,079	8,770	0	-62	8,708
Treasury Operations	ESI	F3PCF26107	CORP RISK MGMT SVCS - ENTERGY CORP	DIRECTET	31,083	3,733	34,816	34,816	0	0	0	0
Treasury Operations	ESI	F3PCF26108	CORP RISK MGMT SVCS-ENTERGY ASSET M	DIRECTXU	753	99	852	852	0	0	0	0
Treasury Operations	ESI	F3PCF26109	CORP. STRATEGIC SVCS FOR REGULATED	LOADOPCO	113	0	113	94	19	0	0	19
Treasury Operations	ESI	F3PCF26110	WORKERS' COMP. INS., ENTERGY SERVIC	DIRECTES1	32,855	0	32,855	32,855	0	0	0	0
Treasury Operations	ESI	F3PCF26111	HR SERVICES- ALL COMPANIES	EMPLOYAL	312	34	345	329	16	0	0	16
Treasury Operations	ESI	F3PCN20701	ESI NUCLEAR EMPLOYEES	DIRECTOI	4,159	536	4,695	4,695	0	0	0	0
Treasury Operations	ESI	F3PCN20707	NUCLEAR FUEL MANAGEMENT - UNIT METH	SNUCUNIT	944	133	1,077	1,077	0	0	0	0

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Treasury Operations	ESI	F3PCR12584	BUSINESS ACCOUNTS ADMINISTRATION	MACCTXTX	5	0	5	5	0	0	0	0
Treasury Operations	ESI	F3PCR3095	HEADQUARTER'S CREDIT & COLLECTIONS	CUSTGOP	316	54	370	318	52	0	-1	51
Treasury Operations	ESI	F3PCR3291	ESI REMITTANCE PROCESSING	CUSEOPCO	142,030	0	142,030	120,830	21,200	0	0	21,200
Treasury Operations	ESI	F3PCR1005	RISK MGMT: ENTERGY CORP	DIRCTETR	11,955	1,452	13,407	13,407	0	0	0	0
Treasury Operations	ESI	F3PCR1006	EAI FOSSIL	DIRCTEAI	81,992	9,226	91,218	91,218	0	0	0	0
Treasury Operations	ESI	F3PCR1008	EMI FOSSIL	DIRCTEMI	58,996	6,773	65,770	65,770	0	0	0	0
Treasury Operations	ESI	F3PCR1009	EMI FOSSIL	DIRCTEMI	30,915	3,346	34,261	34,261	0	0	0	0
Treasury Operations	ESI	F3PCR1010	ENO1 FOSSIL	DIRCTENO	4,868	546	5,414	5,414	0	0	0	0
Treasury Operations	ESI	F3PCR2020	RISK MGMT: ESI TRANSMISSION	DIRCTESI	5,037	0	5,037	5,037	0	0	0	0
Treasury Operations	ESI	F3PCR2027	RISK MGMT: ESI FOSSIL PLANT OPERAT	CAPAOPOCO	102,507	10,907	113,414	100,939	12,475	0	-115	12,360
Treasury Operations	ESI	F3PCR2037	RISK MGMT: ENTERGY ENTERPRISES	DIRCTEAI	1,099	143	1,242	1,242	0	0	0	0
Treasury Operations	ESI	F3PCR2037	STARS MAINTENANCE	PLLOSSAL	333,663	7,611	341,274	285,371	55,903	0	-113	55,790
Treasury Operations	ESI	F3PCTDVM01	VEGETATION MANAGEMENT - ESI	CUSEOPCO	925	97	1,021	869	152	0	-1	151
Treasury Operations	ESI	F3PCTDVM05	VEGETATION MANAGEMENT - ARKANSAS	DIRCTEAI	104	18	122	122	0	0	0	0
Treasury Operations	ESI	F3PCTDVS12	TRANSMISSION LINES O&M EXPENSE	TRALINOP	4,888	0	4,888	4,172	717	0	0	717
Treasury Operations	ESI	F3PCW18100	OPNS-GAS SUPPLY	CAPXOPC	1,257	177	1,434	1,252	182	0	-2	180
Treasury Operations	ESI	F3PCW18300	OPNS-COAL SUPPLY	COALARGS	950	115	1,066	1,066	0	0	0	0
Treasury Operations	ESI	F3PCWE0138	POWER CONTRACTS	LOADOPCO	-6,871	0	-6,871	-5,696	-1,175	0	0	-1,175
Treasury Operations	ESI	F3PCWNO046	PROPERTY&LIABILITY INS POLICY RENEW	DIRCTCLG	-18	10	-8	-8	0	0	0	0
Treasury Operations	ESI	F3PP1TRALA	Transco ELL and ESSL Reg Implementa	CUSELGLA	769	123	892	892	0	0	0	0
Treasury Operations	ESI	F3PPADSENT	Analytic/Decision Support-Entergy	ASSTSALL	666	0	666	603	63	0	0	63
Treasury Operations	ESI	F3PPAMPDEV	Advanced Mgmt Dev Program	EMPLOYAL	4,679	0	4,679	4,465	215	0	0	215
Treasury Operations	ESI	F3PPDERNE	Nuclear NE Derivatives Compliance	DIRCTENU	3,300	438	3,738	3,738	0	0	0	0
Treasury Operations	ESI	F3PPE14438	EAI Rider AFRCRG Filing	DIRCTEAI	1,206	119	1,325	1,325	0	0	0	0
Treasury Operations	ESI	F3PPEA0103	EAI 2013 Rate Filing	DIRCTEAI	2,753	294	3,047	3,047	0	0	0	0
Treasury Operations	ESI	F3PPENOIMI	MISO Transition ENOI costs	DIRCTENO	362	50	413	413	0	0	0	0
Treasury Operations	ESI	F3PPET5005	Financial/Ops Management of ETLIC	DIRCT66	1,679	234	1,914	1,914	0	0	0	0
Treasury Operations	ESI	F3PPETIMIS	MISO Transition ETI costs	DIRCTTX	303	48	351	351	0	0	-128	223
Treasury Operations	ESI	F3PPF24300	RISK MGMT: ESI	LVSICAL	277	51	329	299	30	0	0	30
Treasury Operations	ESI	F3PPF26041	Palisades - Manage External Trusts	DIRCTCNA	28,001	3,787	31,789	31,789	0	0	0	0
Treasury Operations	ESI	F3PPF30140	CASH MANAGEMENT - ETI	DIRCTTX	153,250	3,847	157,097	124,542	0	0	-315	156,783
Treasury Operations	ESI	F3PPF30142	CASH MANAGEMENT - EGS-LA	DIRCTCLG	24,536	4,006	28,542	28,542	0	0	0	0
Treasury Operations	ESI	F3PPF30143	Financing and S.T. Funding ETI	DIRCTCLG	24,883	3,182	28,065	28,065	0	0	-196	27,870
Treasury Operations	ESI	F3PPF30144	External Trust Mgmt - ETI	DIRCTTX	56,673	7,796	64,469	64,469	0	0	0	0
Treasury Operations	ESI	F3PPF30145	External Trust Mgmt - EGS-LA	DIRCTCLG	11,000	1,489	12,489	12,489	0	0	-124	12,365
Treasury Operations	ESI	F3PPF30146	Manage External Trusts - ETI	DIRCTTX	14,743	1,995	16,739	16,739	0	0	0	0
Treasury Operations	ESI	F3PPF30147	Manage External Trusts - EGS LA	DIRCTCLG	46,502	6,318	52,821	52,821	0	0	-497	52,324
Treasury Operations	ESI	F3PPF30147	Manage External Trusts - EGS LA	DIRCTCLG	18,746	2,556	21,302	21,302	0	0	0	0

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					Support	Service Company Recipient					
Treasury Operations	ESI	F3PPF30151	Risk Management Fossil - EGS LA	DIRECTGL	63,249	6,842	70,091	0	0	0	0
Treasury Operations	ESI	F3PPF30152	Risk Management Fossil - EGS TX	DIRECTTX	28,590	2,951	31,542	31,542	0	-286	31,256
Treasury Operations	ESI	F3PPF30155	Securitization ADM & SVC costs TX	DIRECTTX	4,438	574	5,013	5,013	0	-50	4,962
Treasury Operations	ESI	F3PPF30183	Cash Management - EGS Holdings	DIRECTTHH	-8,800	0	-8,800	0	0	0	0
Treasury Operations	ESI	F3PPF30211	ESI Transmission Bldg (reclass int)	TRSLNOP	496,744	0	496,744	427,895	-68,849	68,685	69,159
Treasury Operations	ESI	F3PPF30219	SERI 2010 LOC Renewal	DIRECTSER	2,464	249	2,713	2,713	0	0	0
Treasury Operations	ESI	F3PPF30227	SERI \$250MM FMBs 4.10% due 4/1/23	DIRECTSER	15,778	2,211	17,988	17,988	0	0	0
Treasury Operations	ESI	F3PPF30238	ETI \$75MM FMBs 1.0% due 9/1/2021	DIRECTTX	1,260	196	1,456	1,456	-1,456	0	0
Treasury Operations	ESI	F3PPF30252	EGSL \$ _ MM FMBs _ % due J/J	DIRECTGL	1,260	196	1,456	1,456	0	0	0
Treasury Operations	ESI	F3PPF30253	ELL \$250MM FMBs 1.875% due 12/15/14	DIRECTGL	1,260	196	1,456	1,456	0	0	0
Treasury Operations	ESI	F3PPF30254	EMI \$250MM FMBs 3.10% due 7/1/23	DIRECTGL	90,408	866	91,274	91,274	0	0	0
Treasury Operations	ESI	F3PPF30255	EAI \$200MM FMB 4.90% due 12/1/52	DIRECTGL	6,518	1,054	7,571	7,571	0	0	0
Treasury Operations	ESI	F3PPF30256	ENOI \$30M FMBs 5% due 12/1/52	DIRECTGL	4,718	594	5,311	5,311	0	0	0
Treasury Operations	ESI	F3PPF30262	SYS - BENEFIT TRUST INVESTMENTS	EMPLOYAL	31,405	3,119	34,524	32,909	1,614	-13	1,601
Treasury Operations	ESI	F3PPF30265	SYSTEM - NOT INVESTMENTS	LVLVCL	19,708	2,513	22,222	20,135	2,087	-18	2,069
Treasury Operations	ESI	F3PPF30268	CORP RISK MGMT SVCS-REG BUS	ASSTREG	98,817	11,385	110,202	96,689	13,512	-112	13,401
Treasury Operations	ESI	F3PPF30269	CORP RISK MGMT SVCS - UNREG BUS	ASSTREG	33,440	4,390	37,829	37,829	0	0	0
Treasury Operations	ESI	F3PPF30270	CORP RISK MGMT SVCS - ERM	ASSTREG	276,082	36,296	312,378	282,932	29,446	-267	29,180
Treasury Operations	ESI	F3PPF30272	EAI \$ _ MM _ % FMBs Due (APSC App)	DIRECTGL	352	49	401	401	0	0	0
Treasury Operations	ESI	F3PPF30275	ELL \$200MM FMBs 5.25% due 7/1/52	DIRECTGL	9,552	1,231	10,783	10,783	0	0	0
Treasury Operations	ESI	F3PPF30276	ETR \$3.5B 5yr Rev Matures 3/9/17	DIRECTGL	-2,738	240	-2,498	-2,498	0	0	0
Treasury Operations	ESI	F3PPF30281	EAI \$ _ MM _ % FMBs due (APSC App)	DIRECTGL	2,192	270	2,462	2,462	0	0	0
Treasury Operations	ESI	F3PPF30282	SERI 2012 LOC Renewal	DIRECTSER	21,905	2,786	24,691	24,691	0	0	0
Treasury Operations	ESI	F3PPF30283	CP Program Study	DIRECTSER	63,938	8,377	72,315	72,315	0	0	0
Treasury Operations	ESI	F3PPF30284	EAI \$54.7MM PCRBs 1.55% due 10/1/17	DIRECTGL	6,067	937	7,003	7,003	0	0	0
Treasury Operations	ESI	F3PPF30285	EAI \$45MM PCRBs 2.375% due 1/1/21	DIRECTGL	6,067	937	7,003	7,003	0	0	0
Treasury Operations	ESI	F3PPF30286	ENOI \$25M 364 DAY REV MAT 11/29/13	DIRECTGL	2,854	416	3,270	3,270	0	0	0
Treasury Operations	ESI	F3PPF30287	ELL \$200M FMBs 3.30% due 12/1/22	DIRECTGL	5,275	747	6,022	6,022	0	0	0
Treasury Operations	ESI	F3PPF30245	RM Energy Thermal LLC	DIRECT66	14,691	1,759	16,450	16,450	0	0	0
Treasury Operations	ESI	F3PPF30245	CORP RISK MGMT SVCS-ENTERGY NUCLEA	DIRECTSER	189,702	22,859	212,560	212,560	0	0	0
Treasury Operations	ESI	F3PPF30245	Corp Risk Mgmt Svcs - EAI	DIRECTGL	3,640	638	4,278	4,278	0	0	0
Treasury Operations	ESI	F3PPF30245	Corp Risk Mgmt Svcs - ELL	DIRECTGL	-3	6	3	3	0	0	0
Treasury Operations	ESI	F3PPF30245	Corp Risk Mgmt Svcs - EMI	DIRECTGL	1,452	170	1,622	1,622	0	0	0
Treasury Operations	ESI	F3PPF30245	Corp Risk Mgmt Svcs - ENOI	DIRECTGL	266	33	299	299	0	0	0
Treasury Operations	ESI	F3PPF30245	Corp Risk Mgmt Svcs - EGS-LA	DIRECTGL	1,066	164	1,230	1,230	0	0	0
Treasury Operations	ESI	F3PPF30245	Corp Risk Mgmt Svcs - ETI	DIRECTGL	657	103	760	760	0	0	0
Treasury Operations	ESI	F3PPF30245	Pension Transition	EMPLOYAL	159	16	175	167	8	-8	753
Treasury Operations	ESI	F3PPF30245	Internal Audit Services	ASSTGL	2,216	190	2,406	2,186	221	-1	219

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Exhibit SCM - B
2013 TX Rate Case

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

Class	Billing Entity	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	Total Billings			(D)	(E)	(F)	(G)	(H)
					(A)	(B)	(C)					
Treasury Operations	ESI	F3PPMFA12	2012 EMI Fuel Audit	DIRECTEMI	119	11	131	131	0	0	0	0
Treasury Operations	ESI	F3PPN20713	ESI Nuclear - Site Split	SNUCSITE	195,116	23,378	218,494	218,494	0	0	0	0
Treasury Operations	ESI	F3PPNM5578	Project Grey	DIRECTC14	2,055	274	2,329	2,329	0	0	0	0
Treasury Operations	ESI	F3PPNPM006	Wholesale 5Split IP2,IP3,JAF,PII,YY	DIRNG000	7,160	965	8,125	8,125	0	0	0	0
Treasury Operations	ESI	F3PPRIS004	RISEC - CORPORATE SUPPORT	DIRNH001	10,994	1,297	12,291	12,291	0	0	0	0
Treasury Operations	ESI	F3PPRM1045	Risk Management - EAM	DIRECTXU	14,714	1,692	16,406	16,406	0	0	0	0
Treasury Operations	ESI	F3PPSP0E03	SPO Summer 2009 RFP Expense	LOADOPCO	1,118	138	1,256	1,256	1,042	214	0	-2
Treasury Operations	ESI	F3PPSP0E06	SPO ISES Mining Asset Evaluation	DIRECTEAL	48	9	57	57	0	0	0	0
Treasury Operations	ESI	F3PPSP0E25	SPO 2010 Renewable RFP - LA only	CUSELGLA	205	28	234	234	0	0	0	0
Treasury Operations	ESI	F3PPSP0E50	SPO Evangeline Expense	DIRECTELI	1,724	227	1,951	1,951	0	0	0	0
Treasury Operations	ESI	F3PPSP0E51	SPO Agrilectric PPA	DIRECTELG	778	87	865	865	0	0	0	0
Treasury Operations	ESI	F3PPSP0E52	SPO Rain CII Carbon PPA	CUSELPSC	1,807	274	2,081	2,081	0	0	0	0
Treasury Operations	ESI	F3PPSP0E53	SPO Union Power PPA	DIRECTEAL	2,396	326	2,722	2,722	0	0	0	0
Treasury Operations	ESI	F3PPSP0E54	SPO Associated Electric Co-Op PPA	DIRECTEAL	289	44	333	333	0	0	0	0
Treasury Operations	ESI	F3PPSP0E62	2012 LTSupplySideStableProcRFP	LOADSVAG	2,880	370	3,251	3,251	2,552	699	0	-7
Treasury Operations	ESI	F3PPSP0E64	SPO Dodd-Frank Implementation	LOADOPCO	13,384	1,771	15,155	15,155	12,614	2,542	0	-24
Treasury Operations	ESI	F3PPSP0E66	SPO EAI Grand Gulf MSS-4 Agreement	DIRECTEAL	683	110	793	793	0	0	0	0
Treasury Operations	ESI	F3PPSP0E67	SPO EMI Grand Gulf MSS-4 Agreement	DIRECTEMI	732	119	851	851	0	0	0	0
Treasury Operations	ESI	F3PPSUJ12	Sustainability Reporting	DIRECTETR	5,993	737	6,731	6,731	0	0	0	0
Treasury Operations	ESI	F3PPT23956	BUS EVENT PROCESS - RETAIL EGS-TX	DIRECTCTX	0	0	0	0	0	0	1,113	1,113
Treasury Operations	ESI	F3PPTDERSD	MISO Transition ALL OPCO	LOADOPCO	53,825	7,027	60,852	60,852	50,514	10,338	0	-3,589
Treasury Operations	ESI	F3PPTPAL01	Plant Support	DIRECTCTA	17,057	1,646	18,703	18,703	18,703	0	0	0
Treasury Operations	ESI	F3PPTRAEMI	Transco EMI Reg Implementation	DIRECTEMI	54	8	62	62	0	0	0	0
Treasury Operations	ESI	F3PPTRAIMP	Transco Implementation	TRSLNOP	4,182	599	4,781	4,781	4,060	721	0	-7
Treasury Operations	ESI	F3PPTJTLDER	Utility Derivatives Compliance	LOADOPCO	3,299	438	3,738	3,738	3,100	637	0	-7
Treasury Operations	ESI	F3PPWCBEPM	Wholesale Commodity Business - ENPM	DIRNG000	9,515	1,369	10,883	10,883	10,883	0	0	0
Treasury Operations	ESI	F3PPWCBNNE	Wholesale Commodity Business - ENNE	SENUCALL	268	33	301	301	301	0	0	0
Treasury Operations	ESI	F3PPWED0497	Michoud Plant Assessment	DIRECTENO	-100	0	-100	-100	-100	0	0	0
Treasury Operations	ESI	F3PPWED0498	Ninemile Plant Assessment	DIRECTELI	426	49	475	475	475	0	0	0
Treasury Operations	ESI	F3PPWEO536	Calcasieu LTSA Negotiations	DIRECTELG	436	70	506	506	506	0	0	0
Treasury Operations	ESI	F3PPWEO540	Ninemile 6 LTSA	DIRECTELI	436	70	506	506	506	0	0	0
Treasury Operations	ESI	F3PPWET023	LW3 Develop self build proposal	DIRECTCTX	66	9	75	75	0	75	0	-1
Treasury Operations	ESI	F3PPWET300	SPO 2008 Western Region RFP-Texas	DIRECTCTX	819	111	931	931	0	931	0	-9
Treasury Operations	ESI	F3PPWET306	SPO 2011 Western Region RFP	DIRECTCTX	112	15	127	127	0	127	0	-1
Treasury Operations	ESI	F3PPWET311	SPO Western Region Resource	DIRECTCTX	68	8	76	76	0	76	0	-1
Treasury Operations	ESI	F3PPZB0334	EAI GE Alliance & RCRC Review	DIRECTEAL	105	16	121	121	121	0	0	0
Treasury Operations	ESI	F3PPZB0335	EGSL GE Alliance & RCRC Review	DIRECTLIG	105	16	121	121	121	0	0	0
Treasury Operations	ESI	F3PPZB0336	ELL GE Alliance & RCRC Review	DIRECTELI	105	16	121	121	121	0	0	0

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

Class	Billing Entity	Activity/Project Code	Activity/Project Description	ESI Billing Method	Total Billings		All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
					Support	Service Company Recipient					
Treasury Operations	ESI	F3PPZB0337	EMI GE Alliance & RCRC Review	DIRECTMI	105	16	121	0	0	0	0
Treasury Operations	ESI	F3PPZB0339	ETI GE Alliance & RCRC Review	DIRECTTX	105	16	121	0	0	-1	120
Treasury Operations	ESI	F3PPZB0340	ENOI GE Alliance & RCRC Review	DIRECTENO	111	16	127	0	0	0	0
Treasury Operations	ESI	F3PPZW9609	Fossil EAI CIP V4 Compliance - O&M	DIRECTEAI	32	5	38	0	0	0	0
Treasury Operations	ESI	F3PPZW9610	Fossil EMI CIP V4 Compliance - O&M	DIRECTEMI	21	3	25	0	0	0	0
Treasury Operations	ESI	F3PPZW9611	Fossil ELL CIP V4 Compliance - O&M	DIRECTELI	21	3	25	0	0	0	0
Treasury Operations	ESI	F3PPZW9612	Fossil ETI CIP V4 Compliance - O&M	DIRECTCTX	30	5	35	0	0	0	34
Treasury Operations	ESI	F3PPZW9655	ELI-Siemens Alliance	DIRECTELI	180	27	207	0	0	0	0
Treasury Operations	ESI	F3PPZW9656	EGSL-Siemens Alliance	DIRECTGLG	180	27	207	0	0	0	0
Treasury Operations	ESI	F3PPZW9657	EMI-Siemens Alliance	DIRECTEMI	178	27	205	0	0	0	0
Treasury Operations	ESI	F3PPZW9658	ETI-Siemens Alliance	DIRECTCTX	177	27	203	0	0	-2	202
Treasury Operations	ESI	F3PPZZ165P	Data Security	LVLVSVAL	126,298	0	126,298	12,032	0	0	12,032
Treasury Operations	ESI	F4PPAR0526	FAC STY OASIS 77355706	DIRECTEAI	108	16	125	0	0	0	0
Treasury Operations	ESI	F4PPMS0265	OASIS 76235101 NRG Power Marketing	DIRECTEMI	411	43	454	0	0	0	0
Treasury Operations	ESI	F5PCE13601	GENERAL LITIGATION-ELI	DIRECTGLG	5,498	700	6,198	0	0	0	0
Treasury Operations	ESI	F5PCE13751	GENERAL LITIGATION-EGSL-LA	DIRECTGLG	3,075	433	3,508	0	0	0	0
Treasury Operations	ESI	F5PCS4FEEN	SAFETY ORG SAFETY COUNCIL MEETINGS	EMPLOYAL	2,028	168	2,196	103	0	-1	102
Treasury Operations	ESI	F5PCSVCAND	SERVICE AWARDS	DIRECTESI	609	0	609	0	0	0	0
Treasury Operations	ESI	F5PCZCDEPT	SUPERVISION & SUPPORT - CORPORATE	LBRRCORPT	146	0	146	0	0	0	0
Treasury Operations	ESI	F5PCZFWMT	VOICE & VIDEO MAINTENANCE & SUPPORT	TELPALL	64	6	70	0	0	0	0
Treasury Operations	ESI	F5PCZUIAF	INTEREST EXPENSE-ASSOCIATED COMPANI	LVLVSVAL	166,061	0	166,061	15,899	-15,899	15,899	15,899
Treasury Operations	ESI	F5PCZUIAF	INTEREST INCOME-AFFILIATES	LVLVSVAL	-84	0	-84	-8	8	0	0
Treasury Operations	ESI	F5PCZUIAF	CUR FED/STATE INC TAX	LVLVSVAL	-54	0	-54	-5	5	0	0
Treasury Operations	ESI	F5PCZUIRFX	PAYROLL TAX	LBRBILAL	-85,948	0	-85,948	-7,805	7,805	0	0
Treasury Operations	ESI	F5PCZZ106P	CASUALTY AND SURTY BONDS	LVLVSVAL	119,342	0	119,342	322	0	0	322
Treasury Operations	ESI	F5PCZZ107P	DIRECTORS & OFFICERS	LVLVSVAL	3,350	0	3,350	11,412	0	0	11,412
Treasury Operations	ESI	F5PCZZ112P	EXCESS INDEMNITY	LVLVSVAL	30,888	0	30,888	2,962	0	0	2,962
Treasury Operations	ESI	F5PCZZ116P	EXECUTIVE RISK - Fiduciary	LVLVSVAL	153,438	0	153,438	14,707	0	0	14,707
Treasury Operations	ESI	F5PCZZ117P	COMMERCIAL PACKAGE POLICY	DIRECTETR	4,089	0	4,089	0	0	0	0
Treasury Operations	ESI	F5PCZZ131P	PROPERTY PROGRAM, PRIMARY	LVLVSVAL	241	0	241	22	0	0	0
Treasury Operations	ESI	F5PCZZ137P	WORKERS' COMPENSATION, EXCESS	LVLVSVAL	45,022	0	45,022	4,238	0	0	4,238
Treasury Operations	ESI	F5PCZZ151P	WORKERS' COMPENSATION	LVLVSVAL	95,977	0	95,977	8,916	0	0	8,916
Treasury Operations	ESI	F5PCZZ160P	EMPLOYMENT PRACTICES LIABILITY INSU	LVLVSVAL	46,053	0	46,053	4,410	0	0	4,410
Treasury Operations	ESI	F5PCZZ1RFL	RISK ADVISORY FEES - LIABILITY	LVLVSVAL	20,722	0	20,722	1,973	0	0	1,973
Treasury Operations	ESI	F5PCZZ1RFP	RISK ADVISORY FEES - PROPERTY	LVLVSVAL	-8,512	0	-8,512	-800	0	0	-800
Treasury Operations	ESI	F5PPBENCHM	Finance Benchmarking Study Deloitte	LBRFINAN	123	12	135	11	0	0	11
Treasury Operations	ESI	F5PPERG100	Systemwide Ergonomics Initiative	EMPLOYAL	87	7	94	4	0	0	4
Treasury Operations	ESI	F5PPETX011	2011 Texas Rate Case Support	DIRECTCTX	7,225	1,086	8,311	8,311	0	-8,311	0

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

Class	Billing Entity	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)		(C)	(D)	(E)	(F)	(G)	(H)
					Support	Service Recipient	Total	All Other BU's						
Treasury Operations	ESI	FSPPEWC08	EWC - FRANK DODD IMPLEMENTATION	ASSTEWCB	11,792	1,575	13,367	13,367	0	0	0	0	0	0
Treasury Operations	ESI	FSPPHCHORG	HCN - Org and Processes	EMPLOYAL	40,376	4,005	44,381	42,325	2,056	0	2,056	0	-18	2,038
Treasury Operations	ESI	FSPPHCHILL	Project Razor	DIRECTIB	291	0	291	291	0	0	0	0	0	0
Treasury Operations	ESI	FSPPSRBL	SuperBowl 2013 Volunteer Activities	DIRECTET	355	56	411	411	0	0	0	0	0	0
Treasury Operations	ESI	FSPPTAFIN	Transco Transaction Finance Team	TRSLNOP	90,969	11,901	102,870	89,392	13,478	0	13,478	0	-129	13,349
Treasury Operations	ESI	FSPPTRAPMO	Transco Implementation PMO	TRSLNOP	4,741	666	5,407	4,688	719	0	719	0	-4	715
Treasury Operations	ESI	FSPPTRAREG	Transco Reg Implementation	TRSLNOP	5,149	612	5,761	5,079	682	0	682	0	-7	676
Treasury Operations	ESI	FSPPTRAVEN	PROJECT RAVEN	DIRECTET	174	0	174	174	0	0	0	0	0	0
Treasury Operations	ESI	FSPPUWELL	Entergy Wellness Program	EMPLOYAL	3,912	382	4,294	4,093	201	0	201	0	-2	200
Treasury Operations	ESI	RATE	Prep-Support Utility Rate Case	N/A	0	0	0	0	0	0	0	0	-1	-1
Treasury Operations	ESI	RFSF	Support Regulatory Filings	N/A	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	STPPTX7900	Texas Trans Capital Suspense	DIRECTTX	0	0	0	0	0	0	0	0	-7	-7
Total	ESI				9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	877,885	-80,482	69,284	866,688
Treasury Operations					9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	877,885	-80,482	69,284	866,688
Total For Witness														
McNeal, Steven C					9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	877,885	-80,482	69,284	866,688

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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/ Description	ESI Billing Method	(A) Total Billings		(C) Total	(D) All BU's	(E) ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted
						Support	Service Company Recipient						
Treasury Operations	ESI	CP026	F3PFF30211	ESI Transmission Bldg (reclass int)	TRSLNOP	495,355	0	495,355	426,670	68,685	-68,685	0	0
Treasury Operations	ESI	CP026	F3PZUJ1EAF	INTEREST EXPENSE-ASSOCIATED COMPANY	LVSICAL	5,795	0	5,795	5,250	545	0	0	0
Treasury Operations	ESI	CP026	F3PZUJ1EAF	INTEREST INCOME-AFFILIATES	LVSICAL	-84	0	-84	-76	-8	0	0	0
Treasury Operations	ESI	CP026	F3PZUJ1EAF	CUR FED/STATE INC TAX	LVSICAL	-54	0	-54	-49	-5	0	0	0
Treasury Operations	ESI	CP026	F3PZUJ1EAF	PAYROLL TAX	LBRILAL	-85,948	0	-85,948	-78,143	-7,805	0	0	0
Total						415,063	0	415,063	353,652	61,411	-61,411	0	0
Treasury Operations	ESI	CP026	F3PFF30211	ESI Transmission Bldg (reclass int)	TRSLNOP	0	0	0	0	0	0	68,685	68,685
Treasury Operations	ESI	CP026	F3PZUJ1EAF	INTEREST EXPENSE-ASSOCIATED COMPANY	LVSICAL	160,266	0	160,266	144,912	15,354	-15,354	15,899	15,899
Total						160,266	0	160,266	144,912	15,354	-15,354	84,584	84,584
Treasury Operations	ESI	CP026	CP026	Sharepoint for Finance	EMPLOYAL	1,733	256	1,989	1,899	90	-90	-1	-1
Treasury Operations	ESI	CP026	CP026	Sharepoint Radio Sys Repl Oversight	RADIOALL	521	97	618	571	47	0	0	0
Treasury Operations	ESI	CP026	CP026	Construct New TOC in Little Rock	N/A	0	28	28	28	0	0	0	0
Treasury Operations	ESI	CP026	CP026	JAX - Transmission Operation Center	N/A	0	28	28	28	0	0	0	0
Treasury Operations	ESI	CP026	CP026	2008 NERC Cyber Security Compliance	TRSLNOP	0	0	0	0	0	0	0	0
Treasury Operations	ESI	CP026	CP026	SAP Upgrade Software	CUSEGTX	581	84	665	665	0	0	0	0
Treasury Operations	ESI	CP026	CP026	TMS Hardware Infrastructure	N/A	0	9	9	9	0	0	0	0
Treasury Operations	ESI	CP026	CP026	TMS Software	LOADOPCO	94	9	103	85	18	-18	0	0
Treasury Operations	ESI	CP026	CP026	DMS Hardware Infrastructure	N/A	0	9	9	9	0	0	0	0
Treasury Operations	ESI	CP026	CP026	DMS Software	CUSEGTX	94	9	103	88	15	-15	0	0
Treasury Operations	ESI	CP026	CP026	License Renewal - Emergent Scope	DIRECT72	263	40	303	303	0	0	0	0
Treasury Operations	ESI	CP026	CP026	License Renewal: Federal Suit vs VT	DIRECT72	263	40	303	303	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Install Dry Fuel Storage Facility	DIRECT77	567	86	654	654	0	0	0	0
Treasury Operations	ESI	CP026	CP026	NFPA 805 Implementation	DIRECT77	237	33	270	270	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Gas Serv Storm Rebuild Replace Hkct	DIRECT77	1,457	232	1,689	1,689	0	0	0	0
Treasury Operations	ESI	CP026	CP026	GRAND GULF EXTENDED POWER UPRATE -	DIRECT77	1,332	188	1,520	1,520	0	0	0	0
Treasury Operations	ESI	CP026	CP026	LIFE EXTENSION - STUDY PHASE	DIRECT77	93	15	107	107	0	0	0	0
Treasury Operations	ESI	CP026	CP026	UPGRD MAIN TURBINE EHC CONTROL SYST	DIRECT77	460	45	505	505	0	0	0	0
Treasury Operations	ESI	CP026	CP026	GNSS Cyber Security	DIRECT77	68	10	78	78	0	0	0	0
Treasury Operations	ESI	CP026	CP026	RBS Cyber Security	DIRECT77	68	10	78	78	0	0	0	0
Treasury Operations	ESI	CP026	CP026	NFPA 805 PHASE 3	DIRECT77	658	68	726	726	0	0	0	0
Treasury Operations	ESI	CP026	CP026	ANOL Main Generator Stator Rewind	DIRECT77	1,070	137	1,207	1,207	0	0	0	0
Treasury Operations	ESI	CP026	CP026	ANOL Phase II - NFPA 805 Transition	DIRECT77	631	91	722	722	0	0	0	0
Treasury Operations	ESI	CP026	CP026	ANOC Construct Cask Transfer Facility	DIRECT77	722	106	828	828	0	0	0	0
Treasury Operations	ESI	CP026	CP026	SFO Project Gator Transact/Transin	DIRECT77	109	11	120	120	0	0	0	0
Treasury Operations	ESI	CP026	CP026	SFOHoSpring Transact/Transin Costs	DIRECT77	872	105	977	977	0	0	0	0
Treasury Operations	ESI	CP026	CP026	SFO Hinds Transact/Transin Cost	DIRECT77	106	16	121	121	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Church Rd-Getwell Build New Line	DIRECT77	297	48	345	345	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Cypress - Jacinto:New Line-EGSI-TX	DIRECT77	0	0	0	0	0	0	19	19
Treasury Operations	ESI	CP026	CP026	Hamlet to Holland Bottoms 161 Line	DIRECT77	247	29	276	276	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Benton N. to Woodlawn - New Line	DIRECT77	308	43	351	351	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Driver Sub 500KV Culin	DIRECT77	718	109	827	827	0	0	0	0
Treasury Operations	ESI	CP026	CP026	Oakridge - Dunn 230KV Line	DIRECT77	488	61	549	549	0	0	0	0
Treasury Operations	ESI	CP026	CP026	NERC Alert LIDAR - Arkansas	DIRECT77	383	62	445	445	0	0	0	0

Exhibit SCM - C
2013 TX Rate Case

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)	(E)	(F)	(G)	(H)	
						(A)		(B)						(C)
						Support	Service Company Recipient	Total						All Other BU's
Treasury Operations	ESI	FN2R1	C6PPTLU965	NERC Alert LIDAR - ENOI	DIRECTENO	48	8	56	56	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTLU966	NERC Alert LIDAR - ESSL	DIRECTLUG	168	27	195	195	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTLU967	NERC Alert LIDAR - ELL-N	DIRECTELI	120	19	139	139	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTLU968	NERC Alert LIDAR - ELL-S	DIRECTELI	110	18	128	128	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTLU969	NERC Alert LIDAR - Texas	DIRECTTX	144	23	167	0	167	-167	-1	-1	
Treasury Operations	ESI	FN2R1	C6PPTLU970	NERC Alert LIDAR - Mississippi	DIRECTEMI	230	37	267	267	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTLU991	Hot Springs Milton-Carpenter Dam	DIRECTEAL	230	35	265	265	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTLU992	LK VLLG BGRY-MCN LK: New 230kV	DIRECTEAL	841	123	964	964	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTL2026	Carlyss-Sabine-Mudlake Cut-in	DIRECTLUG	2,742	417	3,159	3,159	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTSA382	Grandview: Build New Sub	DIRECTEAL	479	68	548	548	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTSD010	Driver Build New 500/230kV Sub	DIRECTEAL	718	109	827	827	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTSF899	Grimes: Add 345/230kV auto trans	DIRECTTX	1,221	169	1,390	0	1,390	-1,390	-13	-13	
Treasury Operations	ESI	FN2R1	C6PPTSK034	Midtown - Add Transformer	DIRECTENO	1,978	291	2,269	2,269	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTSY005	Brittany Switching Station and Scop	DIRECTLUG	973	99	1,072	1,072	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW01008	CIP-ED Phase II Sec Programs EAI	DIRECTEAL	89	10	100	100	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW02008	CIP-ED Phase II Sec Programs ESSL	DIRECTLUG	89	10	100	100	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW03008	CIP-ED Phase II Sec Programs ELL	DIRECTELI	89	10	100	100	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW04008	CIP-ED Phase II Sec Programs EMI	DIRECTEMI	89	10	100	100	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW04900	CIP4 Scoping - Cypress	DIRECTTX	565	65	629	0	629	-629	-5	-5	
Treasury Operations	ESI	FN2R1	C6PPTW05008	CIP-ED Phase II Sec Programs ETI	DIRECTTX	89	10	100	0	100	-100	-2	-2	
Treasury Operations	ESI	FN2R1	C6PPTWAE455	IN1 MATS Compliance - Capital	DIRECTEAL	17	2	20	20	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTWAE456	IN2 MATS Compliance - Capital	DIRECTEAL	17	2	20	20	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTWAR580	WB1 MATS Compliance - Capital	DIRECTEAL	17	2	20	20	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTWAR581	WB2 MATS Compliance - Capital	DIRECTEAL	17	2	19	19	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTWGA233	LW2 Air Preheater Shaft/Rotor Repl	DIRECTTX	0	0	0	0	0	0	-5	-5	
Treasury Operations	ESI	FN2R1	C6PPTWGA239	LW2 Turbine Inner Module Upgrade	DIRECTTX	0	0	0	0	0	0	-2	-2	
Treasury Operations	ESI	FN2R1	C6PPTWGM709	NL6 MATS Compliance - Capital	DIRECTLUG	17	2	20	20	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTWLA007	APC Gas Pipeline Install	DIRECTELI	65	7	72	72	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW50779	SPO Project Seminole	DIRECTELI	0	0	0	0	0	0	0	0	
Treasury Operations	ESI	FN2R1	C6PPTW50783	Ninemile 6: Build New Unit 6	DIRECTELI	831	115	945	945	0	0	0	0	
Treasury Operations	ESI	FN2R1	C7PPTSI292	H Isaac Capital Dist EAI 8/28/12	DIRECTEAL	432	76	507	507	0	0	0	0	
Treasury Operations	ESI	FN2R1	C7PPTSI2509	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTELI	11,030	2,310	13,339	13,339	0	0	0	0	
Treasury Operations	ESI	FN2R1	C7PPTSI3227	H Isaac Capital Dist EMI 8/28/12	DIRECTEMI	297	52	349	349	0	0	0	0	
Treasury Operations	ESI	FN2R1	C7PPTSI4091	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECTENO	599	105	703	703	0	0	0	0	
Treasury Operations	ESI	FN2R1	C7PPTSI0411	HURRICANE ISAAC DIST ESSL 8-28-12	DIRECTLUG	691	121	812	812	0	0	0	0	
Treasury Operations	ESI	FN2R1	F3PCGHENNE	ENN EQUAL SPLIT	DIRECTENO	3,310	452	3,763	3,763	0	0	0	0	
Treasury Operations	ESI	FN2R1	F3PCF21600	CORP RPTG ANALYSIS & POLICY ALL COS	GENLEDAL	5,548	586	6,134	5,759	375	0	-4	371	
Treasury Operations	ESI	FN2R1	F3PCF25300	DAILY CASH MGT ACTIVITIES	BNAKACTA	1,493	184	1,676	1,649	27	0	0	27	
Treasury Operations	ESI	FN2R1	F3PCF26022	FINANCING & SHORT TERM FUNDING - ES	LVLISVAL	17,035	2,141	19,176	17,375	1,801	0	-16	1,786	
Treasury Operations	ESI	FN2R1	F3PCFRM106	CORP RISK MGMT SVCS - ESI ENERGY M	LOADOPCO	46,796	5,053	51,849	43,079	8,770	0	-62	8,708	
Treasury Operations	ESI	FN2R1	F3PCFRM107	CORP RISK MGMT SVCS - ENTERGY CORP	DIRECTETR	30,072	3,733	33,805	33,805	0	0	0	0	
Treasury Operations	ESI	FN2R1	F3PCFRM108	CORP RISK MGMT SVCS-ENTERGY ASSET M	DIRECTXU	753	99	852	852	0	0	0	0	
Treasury Operations	ESI	FN2R1	F3PCFSPREG	CORP STRATEGIC SVCS FOR REGULATED	LOADOPCO	113	0	113	94	19	0	0	19	
Treasury Operations	ESI	FN2R1	F3PCFRSALL	HR SERVICES- ALL COMPANIES	EMPLOYAL	312	34	345	329	16	0	0	16	
Treasury Operations	ESI	FN2R1	F3PCN20701	ESI NUCLEAR EMPLOYEES	DIRECTEOI	4,159	536	4,695	4,695	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/ Description	ESI Billing Method	(A) Total Billings		(C) Total		(D) All Other BU's		(E) ETI Per Books		(F) Exclusions		(G) Proforma Amount		(H) Total ETI Adjusted	
						Support	Service Company Recipient	Support	Service Company Recipient	Total									
Treasury Operations	ESI	FN2R1	F3PCN20707	NUCLEAR FUEL MANAGEMENT - UNIT METH	SNUCINT	9441	133	1,077	1,077	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	HEADQUARTER'S CREDIT & COLLECTIONS	CUSTEOP	316	54	370	316	0	0	52	0	0	0	-1	51	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	VEGETATION MANAGEMENT - ESI	CUSEOPCO	925	97	1,021	1,021	0	0	152	0	0	0	-1	151	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	VEGETATION MANAGEMENT - ARKANSAS	DIRECTEAL	104	18	122	122	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	OPNS-GAS SUPPLY	CAPXOPC	1,257	177	1,434	1,434	0	0	182	0	0	0	-2	180	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	ANALYTIC/Decision Support-Entergy	ASSTSAI	950	115	1,066	1,066	0	0	63	0	0	0	0	63	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Nuclear NE Derivatives Compliance	DIRECTEAL	3,300	438	3,738	3,738	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Financial/Ops Management of ETLIC	DIRECTEAL	1,679	234	1,914	1,914	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	MISO Transition ETI costs	DIRECTEAL	303	48	351	351	0	0	351	0	0	0	-128	223	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	CORP RISK MGMT SVCS-REG BUS	ASSTREG	71,525	8,497	80,022	80,022	0	0	9,907	0	0	0	-81	9,726	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	CORP RISK MGMT SVCS - UNREG BUS	ASSTREG	18,341	2,609	20,950	20,950	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	CORP RISK MGMT SVCS - ERM	ASSTSAI	219,249	28,830	248,079	248,079	0	0	23,383	0	0	0	-206	23,177	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	CORP RISK MGMT SVCS-ENTERTY NUCLEA	DIRECTEAL	171,706	20,615	192,321	192,321	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Corp Risk Mgmt Svcs - EAT	DIRECTEAL	3,640	638	4,278	4,278	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Corp Risk Mgmt Svcs - ELL	DIRECTEAL	3	6	9	9	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Corp Risk Mgmt Svcs - EMI	DIRECTEAL	1,452	170	1,622	1,622	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Corp Risk Mgmt Svcs - ENOI	DIRECTEAL	266	33	299	299	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Corp Risk Mgmt Svcs - EGS-LA	DIRECTEAL	1,066	164	1,230	1,230	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Corp Risk Mgmt Svcs - ETI	DIRECTEAL	657	103	760	760	0	0	760	0	0	0	-8	753	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Internal Audit Services	ASSTSAI	2,216	190	2,406	2,406	0	0	221	0	0	0	-1	219	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	2012 EMI Fuel Audit	DIRECTEAL	119	11	131	131	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Project Grey	DIRECTEAL	299	48	347	347	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	RISCC - CORPORATE SUPPORT	DIRECTEAL	858	142	1,000	1,000	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO ISES Mining Asset Evaluation	DIRECTEAL	48	9	57	57	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO 2010 Renewable RFP - LA only	CUSEGLA	205	28	234	234	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO Evangeline Expense	DIRECTEAL	1,724	227	1,951	1,951	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO Agnietric PPA	DIRECTEAL	778	87	865	865	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO Ram CT Carbon PPA	CUSEPSC	1,807	274	2,081	2,081	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO Union Power PPA	DIRECTEAL	2,396	326	2,722	2,722	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO Associated Electric Co-Op PPA	DIRECTEAL	289	44	333	333	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	2012 LT Supply Side Implementation	LOADOPCO	2,880	370	3,251	3,251	0	0	699	0	0	0	-7	692	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO BAI Grand Gulf MSS-4 Agreement	DIRECTEAL	13,384	1,771	15,155	15,155	0	0	2,542	0	0	0	-24	2,518	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	SPO BAI Grand Gulf MSS-4 Agreement	DIRECTEAL	683	110	793	793	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Sustainability Reporting	DIRECTEAL	732	119	851	851	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	MISO Transition ALL OPO	LOADOPCO	5,993	737	6,731	6,731	0	0	10,059	0	0	0	-3,493	6,566	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Utility Derivatives Compliance - ENPM	DIRECTEAL	52,376	6,835	59,212	59,212	0	0	637	0	0	0	0	631	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Wholesale Commodity Business - ENNE	DIRECTEAL	3,799	438	4,237	4,237	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Wholesale Commodity Business - ENNE	DIRECTEAL	9,515	1,369	10,883	10,883	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Michoud Plant Assessment	DIRECTEAL	268	33	301	301	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Ninemile Plant Assessment	DIRECTEAL	-100	0	-100	-100	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Calcasieu LTSA Negotiations	DIRECTEAL	-100	0	-100	-100	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	Ninemile 6 LTSA	DIRECTEAL	426	49	475	475	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707	LW3 Develop self build proposal	DIRECTEAL	436	70	506	506	0	0	75	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	F3PCN20707		DIRECTEAL	66	9	75	75	0	0	0	0	0	0	-1	74	0	0

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Exhibit SCM-C
2013 TX Rate Case

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/ 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					
Treasury Operations	ESI	FN2R1	F3PPWET300	SPO 2008 Western Region RFP-Texas	DIRECTTX	819	111	0	931	0	0	931
Treasury Operations	ESI	FN2R1	F3PPWET306	SPO 2011 Western Region RFP	DIRECTTX	112	15	0	127	0	0	127
Treasury Operations	ESI	FN2R1	F3PPWET311	SPO Western Region Resource	DIRECTTX	68	8	0	76	0	0	76
Treasury Operations	ESI	FN2R1	F3PPZB0334	EAL GE Alliance & RCRC Review	DIRECTTX	105	16	121	121	0	0	121
Treasury Operations	ESI	FN2R1	F3PPZB0335	ESL GE Alliance & RCRC Review	DIRECTTX	105	16	121	121	0	0	121
Treasury Operations	ESI	FN2R1	F3PPZB0336	ELL GE Alliance & RCRC Review	DIRECTTX	105	16	121	121	0	0	121
Treasury Operations	ESI	FN2R1	F3PPZB0337	EMI GE Alliance & RCRC Review	DIRECTTX	105	16	121	121	0	0	121
Treasury Operations	ESI	FN2R1	F3PPZB0339	ENOI GE Alliance & RCRC Review	DIRECTTX	105	16	121	121	0	0	121
Treasury Operations	ESI	FN2R1	F3PPZB0340	Fossil EAL CIP V4 Compliance - O&M	DIRECTTX	32	5	38	38	0	0	38
Treasury Operations	ESI	FN2R1	F3PPZW9609	Fossil EMI CIP V4 Compliance - O&M	DIRECTTX	21	3	25	25	0	0	25
Treasury Operations	ESI	FN2R1	F3PPZW9610	Fossil ELL CIP V4 Compliance - O&M	DIRECTTX	21	3	25	25	0	0	25
Treasury Operations	ESI	FN2R1	F3PPZW9612	Fossil ETI CIP V4 Compliance - O&M	DIRECTTX	30	5	35	35	0	0	35
Treasury Operations	ESI	FN2R1	F3PPZW9655	ELL-Siemens Alliance	DIRECTTX	180	27	207	207	0	0	207
Treasury Operations	ESI	FN2R1	F3PPZW9656	ESL-Siemens Alliance	DIRECTTX	180	27	207	207	0	0	207
Treasury Operations	ESI	FN2R1	F3PPZW9657	EMI-Siemens Alliance	DIRECTTX	178	27	205	205	0	0	205
Treasury Operations	ESI	FN2R1	F3PPZW9658	ETI-Siemens Alliance	DIRECTTX	177	27	203	203	0	0	203
Treasury Operations	ESI	FN2R1	F4PPAR0526	FAC STY OASIS 77355706	DIRECTTX	108	16	125	125	0	0	125
Treasury Operations	ESI	FN2R1	F4PPNS0265	OASIS 76335101 NRG Power Marketing	DIRECTTX	411	43	454	454	0	0	454
Treasury Operations	ESI	FN2R1	F5PCSAFEEN	SAFETY ORG SAFETY COUNCIL MEETINGS	EMPLOYAL	2,028	168	2,195	2,195	0	0	2,195
Treasury Operations	ESI	FN2R1	F5PCSCAVMD	SERVICE AWARDS	DIRECTTX	334	0	334	334	0	0	334
Treasury Operations	ESI	FN2R1	F5PCZFVMT	VOICE & VIDEO MAINTENANCE & SUPPORT	TELEPHALL	64	6	70	70	0	0	70
Treasury Operations	ESI	FN2R1	F5PEWCO08	EMC - FRANK DODD IMPLEMENTATION	ASSTWCB	11,792	1,575	13,367	13,367	0	0	13,367
Treasury Operations	ESI	FN2R1	F5PPHCHORG	HCM - Org and Processes	EMPLOYAL	200	23	222	222	0	0	222
Treasury Operations	ESI	FN2R1	F5PPTAFIN	Transco Transaction Finance Team	TRSLNOP	65	9	74	74	0	0	74
Treasury Operations	ESI	FN2R1	F5PPTAPMO	Transco Implementation PMO	TRSLNOP	260	36	295	295	0	0	295
Treasury Operations	ESI	FN2R1	F5PPZUWELL	Entergy Wellness Program	EMPLOYAL	858	82	940	940	0	0	940
Total						766,590	97,870	864,461	864,461	-2,456	-4,066	57,622
Treasury Operations	ESI	FN2R1	ACPR	Accrue Payroll	N/A	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	ATTR	Attend Training	N/A	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	CLIPF12134	Debt Accounting Automation	N/A	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	C6PPSP0038	SPO-HotSpring Transactn/TransitCosts	DIRECTTX	6,127	576	576	576	0	0	576
Treasury Operations	ESI	FN2R1	C6PPSP0046	SPO Hinds Transaction/Transit Cost	DIRECTTX	6,231	754	6,881	6,881	0	0	6,881
Treasury Operations	ESI	FN2R1	C7PPS1292	H.Isaac Capital Distr EAL 8/28/12	DIRECTTX	521	92	613	613	0	0	613
Treasury Operations	ESI	FN2R1	C7PPS1299	SNOW STORM DL EAL DIST 12/25/12	DIRECTTX	934	160	1,093	1,093	0	0	1,093
Treasury Operations	ESI	FN2R1	C7PPS12509	HURRICANE ISAAC OPS ELL 8/28/12	DIRECTTX	3,269	580	3,848	3,848	0	0	3,848
Treasury Operations	ESI	FN2R1	C7PPS12512	STORM DMG LA DIST OPS ELL ISS 12/26	DIRECTTX	14	2	16	16	0	0	16
Treasury Operations	ESI	FN2R1	C7PPS13227	H.Isaac Capital Distr EMI 8/28/12	DIRECTTX	139	25	164	164	0	0	164
Treasury Operations	ESI	FN2R1	C7PPS14091	HURRICANE ISAAC DIST ENOI 8/28/12	DIRECTTX	846	154	1,000	1,000	0	0	1,000
Treasury Operations	ESI	FN2R1	C7PPS17281	Storm Dmg Dist ETI 12/25/12	DIRECTTX	97	17	114	114	0	0	114
Treasury Operations	ESI	FN2R1	C7PPS18411	HURRICANE ISAAC DIST ESSL 8-28-12	DIRECTTX	601	108	709	709	0	0	709
Treasury Operations	ESI	FN2R1	C7PPS18443	STORM DMG LA DIST OPS ESSL ISS 12/26	DIRECTTX	14	2	16	16	0	0	16
Treasury Operations	ESI	FN2R1	E2PPISMAQL	ELI Hurr. Isaac Business Continuity	DIRECTTX	0	0	0	0	0	0	0
Treasury Operations	ESI	FN2R1	E2PPISMAEN	ENOI Hurr. Isaac Business Continuity	DIRECTTX	0	0	0	0	0	0	0

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Exhibit SCM-C
2013 TX Rate Case

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/ Description	ESI Billing Method	(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)
						Support	Service Company Recipient	Support	Service Company Recipient	Total	All Other BU's					
Treasury Operations	ESI	FN300	E2PPS1517	HURRICANE ISACT-GH ELL 8-27-2012	DIRECTLI	71	15	86	86	0	86	0	0	0	0	0
Treasury Operations	ESI	FN300	E2PPS4087	HURRICANE ISACT T-Grid ENOI 8-28-12	DIRECTNO	32	7	38	38	0	38	0	0	0	0	0
Treasury Operations	ESI	FN300	E2PPS18444	HURRICANE ISACT T-Grid EGSL	DIRECTLG	8	2	10	10	0	10	0	0	0	0	0
Treasury Operations	ESI	FN300	E2PPS1517	System Command Center ISACT 2012	DIRECTESI	0	0	0	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF20001	JENN EQUAL SPLIT	DIRECTENU	7,677	976	8,654	8,654	0	8,654	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF21600	CASH MANAGEMENT - EAI	DIRECTEAI	171,132	4,587	175,720	175,720	0	175,720	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF22495	CORP RPTG ANALYSIS & POLICY ALL COS	GRNLEDAI	13,312	1,353	14,666	14,666	0	14,666	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF23425	ENTRGY COMMON STOCK ADMIN	DIRECTETR	789	105	894	894	0	894	0	0	0	0	884
Treasury Operations	ESI	FN300	F3PCF23425	ACCOUNTS PAYABLE PROCESSING	APTRNALL	400,932	0	400,932	400,932	0	400,932	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF2380G	BUSINESS EVENT PROCESSING-ENUC	DIRECTENU	15,279	2,101	17,381	17,381	0	17,381	0	0	0	0	24,770
Treasury Operations	ESI	FN300	F3PCF23831	MISC ACCOUNTS RECVBL - PEOPLESORT B	AKTRNALL	11,936	0	11,936	11,936	0	11,936	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF23942	BUSINESS EVENT PROCESSING - PAYROLL	PRCHKALL	1,507	0	1,507	1,507	0	1,507	0	0	0	0	1,313
Treasury Operations	ESI	FN300	F3PCF2397F	BUSINESS EVENT PROCESSING - BENFIN H	DIRECT7F	249	0	249	249	0	249	0	0	0	0	69
Treasury Operations	ESI	FN300	F3PCF24001	Property/Casualty Risk Finance	INSPREAL	93,162	11,484	104,646	104,646	0	104,646	0	0	0	0	9,594
Treasury Operations	ESI	FN300	F3PCF24100	RISK MGMT- REGULATED NUCLEAR-EOI	DIRECTEOI	5,332	741	6,073	6,073	0	6,073	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25000	CASH MANAGEMENT - ELL	DIRECTEAI	177,839	4,372	182,210	182,210	0	182,210	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25001	CASH MANAGEMENT - EMI	DIRECTEMI	132,282	3,983	136,266	136,266	0	136,266	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25002	CASH MANAGEMENT - ENOI	DIRECTENO	102,853	3,610	106,463	106,463	0	106,463	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25003	CASH MANAGEMENT - SERI	DIRECTEOI	20,437	2,588	23,025	23,025	0	23,025	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25005	CASH MANAGEMENT - ETR	DIRECTETR	92,868	10,283	103,151	103,151	0	103,151	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25006	CASH MANAGEMENT - SFI	DIRECTETR	113,285	13,892	127,178	127,178	0	127,178	0	0	0	0	9,734
Treasury Operations	ESI	FN300	F3PCF25007	CASH MANAGEMENT - SFI	OWNISFI	-8,586	0	-8,586	-8,586	0	-8,586	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25009	CASH MANAGEMENT - EEL	DIRECTEAI	36,141	4,855	40,996	40,996	0	40,996	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25012	CASH MANAGEMENT - EOI	DIRECTEOI	21,147	2,188	23,335	23,335	0	23,335	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25013	CASH MANAGEMENT - IP2	DIRECT7A	1,620	217	1,837	1,837	0	1,837	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25014	CASH MANAGEMENT - IP3	DIRECT77	1,115	151	1,265	1,265	0	1,265	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25015	CASH MANAGEMENT - FITZPATRICK	DIRECT78	906	119	1,025	1,025	0	1,025	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25017	CASH MANAGEMENT - VERMONT YANKEE	DIRECT72	4,110	541	4,650	4,650	0	4,650	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25019	BAM - ENTGRY ASSET MANAGEMENT - CM	DIRECTXU	9,835	1,340	11,175	11,175	0	11,175	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF25300	DAILY CASH MGT ACTIVITIES	BNKACTA	287,011	20,686	307,698	307,698	0	307,698	0	0	0	0	5,587
Treasury Operations	ESI	FN300	F3PCF26000	CASH MANAGEMENT - EIL	DIRECT22	-5,327	303	-5,024	-5,024	0	-5,024	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26001	FINANCING & SHORT TERM FUNDING - EA	DIRECTEAI	77,896	9,868	87,764	87,764	0	87,764	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26002	FINANCING & SHORT TERM FUNDING - ELL	DIRECTEAI	59,136	7,794	66,931	66,931	0	66,931	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26003	FINANCING AND SHORT TERM FUNDS - BM	DIRECTEMI	20,570	2,819	23,389	23,389	0	23,389	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26004	FINANCING AND SHORT TERM FUNDING -	DIRECTENO	22,346	2,834	25,179	25,179	0	25,179	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26020	FINANCING AND SHORT TERM FUNDING -	DIRECTEOI	49,000	6,748	55,749	55,749	0	55,749	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26022	FINANCING & SHORT TERM FUNDING - ES	LVLVLCAL	758,168	91,773	849,942	849,942	0	849,942	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26023	FINANCING & SHORT TERM FUNDING - ET	DIRECTETR	223,023	29,838	252,861	252,861	0	252,861	0	0	0	0	80,218
Treasury Operations	ESI	FN300	F3PCF26028	FINANCING & SHORT TERM FUNDING - EN	DIRECT74	9,572	1,210	10,782	10,782	0	10,782	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26032	MANAGE EXTERNAL TRUSTS - EAI	DIRECTEAI	58,679	7,920	66,599	66,599	0	66,599	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26033	MANAGE EXTERNAL TRUSTS - ELL	DIRECTEAI	29,231	3,946	33,177	33,177	0	33,177	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26034	MANAGE EXTERNAL TRUSTS - EMI	DIRECTEMI	6,715	935	7,650	7,650	0	7,650	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26035	MANAGE EXTERNAL TRUSTS - ENOI	DIRECTENO	6,715	935	7,650	7,650	0	7,650	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26039	EXTERNAL TRUST MANAGEMENT - PENSION	EMPLOYAL	194,128	20,675	214,803	214,803	0	214,803	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26040	EXTERNAL TRUST MANAGEMENT - SAVINGS	EMPLOYAL	120,932	12,527	133,459	133,459	0	133,459	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	Exclusions	Proforma Amount	Total ETI Adjusted
						Support	Service Company Recipient					
Treasury Operations	ESI	FN300	F3PCF26042	EXTERNAL TRUST MANAGEMENT - SERI	DIRECTEO	32,956	4,565	37,521	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26043	EXTERNAL TRUST MANAGEMENT - IP2	DIRECT7A	23,265	3,130	26,395	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26044	EXTERNAL TRUST MANAGEMENT - IP3	DIRECT77	2,600	337	2,937	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26045	EXTERNAL TRUST MANAGEMENT - JAF	DIRECT78	2,707	355	3,061	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26046	EXTERNAL TRUST MANAGEMENT-VERMONT Y	DIRECT72	26,608	3,639	30,248	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26048	EAM - ENTERGY ASSET MANAGEMENT - CF	DIRECTXU	4,323	570	4,893	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26049	PILGRIM - MANAGE EXTERNAL TRUSTS	DIRECT57	31,497	4,233	35,730	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26051	CORPORATE FINANCE - COMPETITIVE RET	DIRECT95	-8,642	0	-8,642	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26060	CASH MANAGEMENT - ETHC	DIRECT57	-6,972	0	-6,972	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26070	CASH MANAGEMENT - ENGC	DIRECT57	620	85	705	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF26080	CASH MANAGEMENT - ENTERGY THERMAL	DIRECT66	674	88	762	0	0	0	0
Treasury Operations	ESI	FN300	F3PCF55558	CORPORATE DEVELOPMENT/OVERLAY	DIRECT4A	1,711	245	1,955	0	0	0	0
Treasury Operations	ESI	FN300	F3PCFRM107	CORP RISK MGMT SVCS - ENTERGY CORP	DIRECTET	1,011	0	1,011	0	0	0	0
Treasury Operations	ESI	FN300	F3PCR12584	BUSINESS ACCOUNTS ADMINISTRATION	MACCTXTX	5	0	5	0	0	0	0
Treasury Operations	ESI	FN300	F3PCRS3291	ESI REMITTANCE PROCESSING	CUSEOPCO	142,030	0	142,030	21,200	0	0	21,200
Treasury Operations	ESI	FN300	F3PCTDTS12	TRANSMISSION LINES O&M EXPENSE	TRAINOP	4,888	0	4,888	4,172	717	0	717
Treasury Operations	ESI	FN300	F3PCWED0138	POWER CONTRACTS	LOADOPCO	-6,871	0	-6,871	-1,175	0	0	-1,175
Treasury Operations	ESI	FN300	F3PPI18ALA	Transco ELL and EGS Reg Implementation	CUSEGLA	769	123	892	892	0	0	0
Treasury Operations	ESI	FN300	F3PPAMPDEV	Advanced Mgmt Dev Program	EMPLOYAL	4,679	0	4,679	4,465	215	0	215
Treasury Operations	ESI	FN300	F3PPFA0103	EAI 2013 Rate Filing	DIRECTEAL	1,355	156	1,512	1,512	0	0	0
Treasury Operations	ESI	FN300	F3PPEND00M1	MISO Transition ENOI costs	DIRECTENO	362	50	413	413	0	0	0
Treasury Operations	ESI	FN300	F3PPF26041	Pallades - Manage External Trusts	DIRECTNA	28,001	3,787	31,789	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30140	CASH MANAGEMENT - ETI	DIRECTTX	153,250	3,847	157,097	157,097	0	-315	156,783
Treasury Operations	ESI	FN300	F3PPF30141	CASH MANAGEMENT - EGS-LA	DIRECTLG	120,536	4,006	124,542	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30142	Financing and S.T. Funding ETI	DIRECTTX	24,883	3,182	28,065	0	0	-196	27,870
Treasury Operations	ESI	FN300	F3PPF30143	Financing and S.T. Funding EGS-LA	DIRECTLG	56,673	7,796	64,469	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30144	External Trust Mgmt - ETI	DIRECTTX	11,000	1,489	12,489	0	12,489	0	0
Treasury Operations	ESI	FN300	F3PPF30145	External Trust Mgmt - EGS LA	DIRECTLG	14,743	1,995	16,739	0	0	-124	12,365
Treasury Operations	ESI	FN300	F3PPF30146	Manage External Trusts - ETI	DIRECTTX	46,502	6,318	52,821	0	52,821	0	0
Treasury Operations	ESI	FN300	F3PPF30147	Manage External Trusts - EGS LA	DIRECTTX	18,746	2,556	21,302	0	0	-497	52,324
Treasury Operations	ESI	FN300	F3PPF30155	Securitization ADM & SVC costs TX	DIRECTTX	4,438	574	5,013	0	0	-50	4,962
Treasury Operations	ESI	FN300	F3PPF30183	Cash Management - EGS Holdings	DIRECTHH	-8,800	0	-8,800	0	5,013	0	0
Treasury Operations	ESI	FN300	F3PPF30211	ESI Transmission Bldg (reclass int)	TRBSNOR	4,000	0	4,000	3,526	474	0	474
Treasury Operations	ESI	FN300	F3PPF30219	SERI 2010 LOC Renewal	DIRECTSR	2,464	249	2,713	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30227	SERI \$250MM FMBs 4.10% due 4/1/23	DIRECTSR	15,778	2,211	17,989	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30238	ETI \$75MM FMBs 4.10% due 1/2021	DIRECTTX	1,260	196	1,456	0	1,456	-1,456	0
Treasury Operations	ESI	FN300	F3PPF30252	EGSL \$ MM FMBs % due 1/1	DIRECTLG	1,260	196	1,456	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30253	ELI \$250MM FMBs 1.875% due 12/15/14	DIRECTELI	1,260	196	1,456	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30254	EAI \$200MM FMBs 3.10% due 7/1/23	DIRECTENI	5,408	866	6,274	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30255	ENOI \$200MM FMB 4.90% due 12/1/12	DIRECTEN	6,518	866	7,384	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30256	ENOI \$30M FMBs 5% due 12/1/12	DIRECTENO	4,718	594	5,311	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30262	SYS - BENEFIT TRUST INVESTMENTS	EMPLOYAL	31,405	3,119	34,524	32,909	1,614	0	1,601
Treasury Operations	ESI	FN300	F3PPF30265	CORP RISK MGMT SVCS-REG BUS	LVLSYCAL	19,708	2,513	22,222	20,887	2,069	-18	2,069
Treasury Operations	ESI	FN300	F3PPF30268	CORP RISK MGMT SVCS-REG BUS	ASSTREG	27,292	2,888	30,179	26,474	3,706	0	3,675
Treasury Operations	ESI	FN300	F3PPF30269	CORP RISK MGMT SVCS - UNREG BUS	ASSTNREG	15,099	1,780	16,879	16,879	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) Support	(B) Total Billings Service Company Recipient	(C) Total	(D) All Other BU's	(E) ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted
Treasury Operations	ESI	FN300	F3PPF30270	CORP RISK MGMT SVCS - ERM	ASSTSAI	56,833	7,467	64,299	58,237	6,063	0	-61	6,002
Treasury Operations	ESI	FN300	F3PPF30272	EAL \$ _MM % FMBs Due (APSC App)	DIRECTAI	352	49	401	401	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30275	ELL \$200MM FMBs 5.25% due 7/1/12	DIRECTAI	9,552	1,231	10,783	10,783	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30276	ETR \$3.5B 5yr Rev Matures 3/9/17	DIRECTAI	2,738	240	2,498	2,498	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30281	EAL \$ _MM % FMBs due (APSC App)	DIRECTAI	2,192	270	2,462	2,462	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30282	SERI 2012 LOC Renewal	DIRECTSER	21,905	2,786	24,691	24,691	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30283	CP Program Study	DIRECTSER	63,938	8,377	72,315	72,315	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30284	EAL \$54.7MM PORBs 1.55% due 10/1/17	DIRECTAI	6,067	937	7,003	7,003	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30285	EAL \$45MM PORBs 2.375% due 1/1/21	DIRECTAI	6,067	937	7,003	7,003	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30286	ENOL \$25M 364 DAY REV MAT 11/29/13	DIRECTENO	2,854	416	3,270	3,270	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30287	ELL \$200M FMBs 3.30% due 12/1/22	DIRECTELI	5,275	747	6,022	6,022	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30288	CORP RISK MGMT SVCS-ENERGY NUCLEA	DIRECTENU	17,996	2,244	20,239	20,239	0	0	0	0
Treasury Operations	ESI	FN300	F3PPH4RNT1R	Person Transition	EMPLOYAI	159	16	175	167	8	0	0	8
Treasury Operations	ESI	FN300	F3PPN20713	ESI Nuclear - Site Split	SNUCSTAI	7,404	950	8,353	8,353	0	0	0	0
Treasury Operations	ESI	FN300	F3PPNPM006	Wholesale 5Split IP2, IP3, JAF Pil VY	DIRNGO00	7,160	965	8,125	8,125	0	0	0	0
Treasury Operations	ESI	FN300	F3PPN15004	RUSC - CORPORATE SUPPORT	DIRNH001	-16	0	-16	-16	0	0	0	0
Treasury Operations	ESI	FN300	F3PPT23956	BUS EVENT PROCESS - RETAIL EGS-TX	DIRECTTX	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PPTDERSD	MISO Transition ALL OPO	LOADOPCO	1,449	192	1,640	1,361	280	0	1,113	1,113
Treasury Operations	ESI	FN300	F3PPTRAEM1	Transco EMI Reg Implementation	DIRECTEMI	54	8	62	62	0	0	-96	183
Treasury Operations	ESI	FN300	F3PPTRAIMP	Transco Implementation	TRSLN0P	4,182	599	4,781	4,060	721	0	-7	714
Treasury Operations	ESI	FN300	F3PCEI13601	GENERAL LITIGATION-ELI	DIRECTLI	5,498	700	6,198	6,198	0	0	0	0
Treasury Operations	ESI	FN300	F3PCEI13751	GENERAL LITIGATION- ESSI-LA	DIRECTLG	3,075	433	3,508	3,508	0	0	0	0
Treasury Operations	ESI	FN300	F3PCS/CAND	SERVICE AWARDS	DIRECTESI	140	0	140	140	0	0	0	0
Treasury Operations	ESI	FN300	F3SPERG100	Systemwide Ergonomics Initiative	EMPLOYAI	87	7	94	89	4	0	0	4
Treasury Operations	ESI	FN300	F3SPETX011	2011 Texas Rate Case Support	DIRECTTX	6,269	964	7,234	0	7,234	0	-7,234	0
Treasury Operations	ESI	FN300	F3PPHCHMORG	HCM - Org and Processes	EMPLOYAI	40,176	3,982	44,158	42,113	2,046	0	-18	2,028
Treasury Operations	ESI	FN300	F3PPHCHILL	Project Razor	DIRECTI18	291	0	291	291	0	0	0	0
Treasury Operations	ESI	FN300	F3PPSRBWL	Super-Bowl 2013 Volunteer Activities	DIRECTI18	355	56	411	411	0	0	0	0
Treasury Operations	ESI	FN300	F3PPTAFIN	Transco Transaction Finance Team	TRSLN0P	82,649	10,968	93,617	81,490	12,128	0	-117	12,011
Treasury Operations	ESI	FN300	F3PPTAPMO	Transco Implementation PMO	TRSLN0P	4,481	631	5,112	4,428	684	0	-4	680
Treasury Operations	ESI	FN300	F3PPTAVEN	PROJECT RAVEN	DIRECTI18	55	0	55	55	0	0	0	0
Treasury Operations	ESI	FN300	F3PPZUWELL	Entergy Wellness Program	EMPLOYAI	2,048	205	2,253	2,147	106	0	-1	105
Treasury Operations	ESI	FN300	RATE	Prep-Support Utility Rate Case	N/A	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN300	RFSF	Support Regulatory Filings	N/A	0	0	0	0	0	0	0	0
Treasury Operations	ESI	FN300	F3PPF30254	EMI \$250M FMBs 3.10% due 7/1/23	DIRECTEMI	4,585,386	408,905	4,994,291	4,529,785	464,506	-1,570	-8,650	454,287
Treasury Operations	ESI	FN301				85,000	0	85,000	85,000	0	0	0	0
Treasury Operations	ESI	FN301				85,000	0	85,000	85,000	0	0	0	0
Treasury Operations	ESI	RA22C	F3PCFICESI	WORKERS COMP. INS., ENERGY SERVIC	DIRECTESI	30,215	0	30,215	30,215	0	0	0	0
Treasury Operations	ESI	RA22C	F3PPZ165P	Data Security	LVLVSICAL	29,820	0	29,820	27,050	2,770	0	0	2,770
Treasury Operations	ESI	RA22C	F3PCZ106P	CASUALTY AND SURTY BONDS	LVLVSICAL	850	0	850	771	79	0	0	79
Treasury Operations	ESI	RA22C	F3PCZ107P	DIRECTORS & OFFICERS	LVLVSICAL	9,481	0	9,481	8,600	881	0	0	881
Treasury Operations	ESI	RA22C	F3PCZ131P	PROPERTY PROGRAM, PRIMARY	LVLVSICAL	241	0	241	218	22	0	0	22
Treasury Operations	ESI	RA22C	F3PCZ137P	WORKERS' COMPENSATION, EXCESS	LVLVSICAL	26,485	0	26,485	24,024	2,460	0	0	2,460

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

Exhibit SCM-C
2013 TX Rate Case

Class	Billing Entity	Dept	Activity/ Project Code	Activity/ Project Description	ESI Billing Method	(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)	
						Total Billings		All Other BU's	ETI Per Books	Exclusions	Proforma Amount						Total ETI Adjusted
						Support	Service Company Recipient										
Treasury Operations	ESI	RA22C	F5PCZ151P	WORKERS' COMPENSATION	LVSVAL	95,977	0	95,977	87,061	8,916	0	8,916					
Total RA22C																	
Treasury Operations	ESI	RA22I	F3PCF24001	Property/Casualty Risk Finance	INSREAL	193,068	0	193,068	177,940	15,128	0	15,128					
Treasury Operations	ESI	RA22I	F3PCF24001	WORKERS COMP. INS., ENERGY SERVICE	DIRCTESI	0	0	0	0	0	0	0					
Treasury Operations	ESI	RA22I	F3PCF2165P	Data Security	LVSVAL	2,640	0	2,640	2,640	0	0	0					
Treasury Operations	ESI	RA22I	F5PCZ106P	CASUALTY AND SURETY BONDS	LVSVAL	96,477	0	96,477	87,215	9,262	0	9,262					
Treasury Operations	ESI	RA22I	F5PCZ107P	DIRECTORS & OFFICERS	LVSVAL	2,500	0	2,500	2,257	243	0	243					
Treasury Operations	ESI	RA22I	F5PCZ112P	EXCESS INDEMNITY	LVSVAL	109,862	0	109,862	99,330	10,531	0	10,531					
Treasury Operations	ESI	RA22I	F5PCZ116P	EXECUTIVE RISK - Fiduciary	LVSVAL	30,888	0	30,888	27,925	2,962	0	2,962					
Treasury Operations	ESI	RA22I	F5PCZ117P	COMMERCIAL PACKAGE POLICY	DIRCTETR	153,438	0	153,438	138,731	14,707	0	14,707					
Treasury Operations	ESI	RA22I	F5PCZ117P	WORKERS' COMPENSATION, EXCESS	LVSVAL	4,089	0	4,089	4,089	0	0	0					
Treasury Operations	ESI	RA22I	F5PCZ137P	EMPLOYMENT PRACTICES LIABILITY INSU	LVSVAL	18,537	0	18,537	16,760	1,777	0	1,777					
Treasury Operations	ESI	RA22I	F5PCZ160P	RISK ADVISORY FEES - LIABILITY	LVSVAL	46,053	0	46,053	41,644	4,410	0	4,410					
Treasury Operations	ESI	RA22I	F5PCZ116P	RISK ADVISORY FEES - PROPERTY	LVSVAL	20,722	0	20,722	18,749	1,973	0	1,973					
Treasury Operations	ESI	RA22I	F5PCZ116P	RISK ADVISORY FEES - PROPERTY	LVSVAL	-8,512	0	-8,512	-7,711	-800	0	-800					
Total RA22I																	
Treasury Operations	ESI	RA24S	C6PWS0779	SFO Project Seminole	DIRCTELI	476,694	0	476,694	431,628	45,066	0	45,066					
Treasury Operations	ESI	RA24S	C6PWS0783	Ninemile 6: Build New Unit 6	DIRCTELI	0	-1	-1	-1	0	0	0					
Treasury Operations	ESI	RA24S	ELP7NTXJ	JAF Transformer Loss Investigation	DIRCT78	31,448	3,629	35,078	35,078	0	0	0					
Treasury Operations	ESI	RA24S	F3PCG0026	NORTHEAST MGMT OVERSITE IP2/IP3 EYE	SP77N7A	7,445	649	8,094	8,094	0	0	0					
Treasury Operations	ESI	RA24S	F3PCG002F	DIRECT SUPPORT TO JAF	DIRCT78	11,781	1,047	12,828	12,828	0	0	0					
Treasury Operations	ESI	RA24S	F3PCG009P	DIRECT SUPPORT TO PILGRIM NPS	DIRCTENU	10,706	914	11,620	11,620	0	0	0					
Treasury Operations	ESI	RA24S	F3PCG009V	VERMONT YANKEE 100%	DIRCTENU	15,853	1,369	17,221	17,221	0	0	0					
Treasury Operations	ESI	RA24S	F3PCG009V	INN EQUAL SPLIT	DIRCTENU	53,329	6,036	59,365	59,365	0	0	0					
Treasury Operations	ESI	RA24S	F3PCF24001	Property/Casualty Risk Finance	INSREAL	1,052,860	107,213	1,160,073	1,062,442	100,630	0	-875					
Treasury Operations	ESI	RA24S	F3PCF24100	RISK MGMT: REGULATED NUCLEAR-EOI	DIRCTEOI	73,429	5,633	79,062	79,062	0	0	0					
Treasury Operations	ESI	RA24S	F3PCF24110	SYS RISK MGMT NUCLEAR EAI - ANO	DIRCTEOI	12,399	1,379	13,778	13,778	0	0	0					
Treasury Operations	ESI	RA24S	F3PCF24120	SYS RISK MGMT NUCLEAR EAI - WFS	DIRCTEOI	25,583	2,817	28,399	28,399	0	0	0					
Treasury Operations	ESI	RA24S	F3PCF24150	SYS RISK MGMT NUCLEAR EAI - SERI	DIRCTEOI	15,239	1,636	16,875	16,875	0	0	0					
Treasury Operations	ESI	RA24S	F3PCF24180	SYS RISK MGMT NUCLEAR EAI - RBS	DIRCTEOI	18,206	1,654	19,860	19,860	0	0	0					
Treasury Operations	ESI	RA24S	F3PCF26022	FINANCING & SHORT TERM FUNDING - ES	DIRCTETR	80,819	9,703	90,522	81,904	8,618	0	8,618					
Treasury Operations	ESI	RA24S	F3PCRM1005	RISK MGMT: ENTERGY CORP	DIRCTETR	11,955	1,452	13,407	13,407	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM1006	EAI FOSSIL	DIRCTETR	81,992	9,226	91,218	91,218	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM1008	EMI FOSSIL	DIRCTETR	59,996	6,773	66,770	65,770	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM1009	EMI FOSSIL	DIRCTETR	30,915	3,346	34,261	34,261	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM1010	ENOI FOSSIL	DIRCTETR	4,868	546	5,414	5,414	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM2020	RISK MGMT: ESI TRANSMISSION	DIRCTESI	5,037	0	5,037	5,037	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM2027	RISK MGMT: ESI FOSSIL PLANT OPERAT	CAPAPOCO	102,507	10,907	113,414	100,939	12,475	0	-115					
Treasury Operations	ESI	RA24S	F3PCRM2037	RISK MGMT: ENTERGY ENTERPRISES	DIRCTEOI	1,099	143	1,242	1,242	0	0	0					
Treasury Operations	ESI	RA24S	F3PCRM2047	STARS MAINTENANCE	PLOSSAL	333,663	7,611	341,274	285,371	55,903	0	-113					
Treasury Operations	ESI	RA24S	F3PCRM2046	PROPERTY LIABILITY INS POLICY RENEW	DIRCTCLG	-18	10	-8	-8	0	0	0					
Treasury Operations	ESI	RA24S	F3PEL14438	EAI Rider AFCRG Filing	DIRCTEAI	1,206	119	1,325	1,325	0	0	0					
Treasury Operations	ESI	RA24S	F3PEA1013	EAI 2013 Rate Filing	DIRCTEAI	1,398	138	1,536	1,536	0	0	0					
Treasury Operations	ESI	RA24S	F3PPF24300	RISK MGMT: ESI	LVSVAL	277	51	329	299	30	0	30					

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

Exhibit SCM-C
2013 TX Rate Case

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		(C) Total	(D) All Other BU's	(E) ETI Per Books	(F) Exclusions	(G) Proforma Amount	(H) Total ETI Adjusted
						Support	Service Company Recipient						
Treasury Operations	ESI	RA245	F3PPF30151	Risk Management Fossil- EGS LA	DIRECTLG	63,249	6,842	70,091	70,091	0	0	0	0
Treasury Operations	ESI	RA245	F3PPF30152	Risk Management Fossil- EGS TX	DIRECTTX	28,590	2,951	31,542	0	31,542	0	-286	31,256
Treasury Operations	ESI	RA245	F3PPFM2045	RM Energy Thermal LLC	DIRECT66	14,691	1,759	16,450	16,450	0	0	0	0
Treasury Operations	ESI	RA245	F3PPN20713	ESI Nuclear - Site Split	SNUSITE	187,712	22,429	210,141	210,141	0	0	0	0
Treasury Operations	ESI	RA245	F3PPN5578	Project Grey	DIRECT14	1,257	225	1,982	1,982	0	0	0	0
Treasury Operations	ESI	RA245	F3PPRL5004	RUSEC - CORPORATE SUPPORT	DIRNH001	10,152	1,154	11,307	11,307	0	0	0	0
Treasury Operations	ESI	RA245	F3PPRM1045	Risk Management - EAM	DIRECTXU	14,714	1,692	16,406	16,406	0	0	0	0
Treasury Operations	ESI	RA245	F3PPSPRE003	SPO Summer 2009 RFP Expense	LOADOPCO	1,118	138	1,256	1,256	214	0	-2	212
Treasury Operations	ESI	RA245	F3PPTPAL01	Plant Support	DIRECTNA	17,057	1,646	18,703	18,703	0	0	0	0
Treasury Operations	ESI	RA245	F5PCSCAWD	SERVICE AWARDS	DIRECTEST	136	0	136	136	0	0	0	0
Treasury Operations	ESI	RA245	F5PCZCDEPT	SUPERVISION & SUPPORT - CORPORATE	LBRCORPT	146	0	146	137	9	0	0	9
Treasury Operations	ESI	RA245	F5PPBENCHM	Finance Benchmarking Study Debitte	LBRFINAN	123	12	135	124	11	0	0	11
Treasury Operations	ESI	RA245	F5PPETX011	2011 Texas Rate Case Support	DIRECTTX	956	122	1,077	0	1,077	0	-1,077	0
Treasury Operations	ESI	RA245	F5PPTTRAFIN	Transco Transaction Finance Team	TRSLN0P	8,255	924	9,179	7,837	1,342	0	-13	1,329
Treasury Operations	ESI	RA245	F5PPTTRAREG	PROJECT RAVEN	DIRECTR	5,149	612	5,761	5,079	682	0	-7	676
Treasury Operations	ESI	RA245	F5PPZUWELL	Entergy Wellness Program	EMPLOYAL	119	0	119	119	0	0	0	0
Treasury Operations	ESI	RA245	RATE	Prep-Support Utility Rate Case	N/A	1,006	95	1,101	1,050	51	0	-1	51
Treasury Operations	ESI	RA245	STRPTX7900	Texas Trans Capital Suspense	DIRECTTX	0	0	0	0	0	0	0	0
Total						2,417,423	226,142	2,643,565	2,430,979	212,586	0	-2,584	210,002
Treasury Operations	ESI	RA245	F3PPF30211	ESI Transmission Bldg (reclass int)	TRSLN0P	-2,611	0	-2,611	-2,301	-309	309	0	0
Total						-2,611	0	-2,611	-2,301	-309	309	0	0
Total						9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	69,284	866,688
Treasury Operations	ESI	RA245	F3PPF30211	ESI Transmission Bldg (reclass int)	TRSLN0P	9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	69,284	866,688
Total						9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	69,284	866,688
For													
Witness													
McNeal, Steven C						9,096,880	732,917	9,829,797	8,951,912	877,885	-80,482	69,284	866,688

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

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

Witness Name	Class	Billing Entity	Account	Account Desc	Proforma Number	Proforma Description	Supporting Witness	Proforma
McNeal, Steven C	Treasury Operations	ESI	408110	Employment Taxes	AJ16L	Adjustment to defer MISO Transition Expenses and amortize over 3 years.	Considine, Michael P	-460
			920000	Adm & General Salaries				-1,242
			921000	Office Supplies And Expenses				-25
			926000	Employee Pension & Benefits				-1,884
		Total						-3,610
McNeal, Steven C	Treasury Operations	ESI	923000	Outside Services Employed	AJ18	Adjustment to include interest on customer deposits and ESI interest expense	Considine, Michael P	84,584
McNeal, Steven C	Treasury Operations	ESI	921000	Office Supplies And Expenses	AJ21A	Remove Corporate Aircraft Costs	Barrilleaux, Chris E	4
McNeal, Steven C	Treasury Operations	ESI	921000	Office Supplies And Expenses	AJ21B	Remove certain non ratemaking items	Barrilleaux, Chris E	4
McNeal, Steven C	Treasury Operations	ESI	408110	Employment Taxes	AJ21C	Remove affiliate rate case expense	Considine, Michael P	-66
			920000	Adm & General Salaries				-345
			926000	Employee Pension & Benefits				-5,125
			928000	Regulatory Commission Expense				-1,548
		Total						-1,293
McNeal, Steven C	Treasury Operations	ESI	923000	Outside Services Employed	AJ21I	Adjustment to remove amounts not allowed for recovery from ratepayers.	Barrilleaux, Chris E	-8,311
McNeal, Steven C	Treasury Operations	ESI	920000	Adm & General Salaries	AJ22A	Adjustment to reflect changes in O&M payroll	Considine, Michael P	1,113
			924000	Property Insurance Expense				-46
			925000	Injuries & Damages Expense				-10
		Total						-12
McNeal, Steven C	Treasury Operations	ESI	500000	Oper Supervision & Engineerin	AJ22B	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-68
			920000	Adm & General Salaries				0
			924000	Property Insurance Expense				-7
			925000	Injuries & Damages Expense				-1
			928000	Regulatory Commission Expense				-2
		Total						-78
McNeal, Steven C	Treasury Operations	ESI	500000	Oper Supervision & Engineerin	AJ22C	Adjustment to reflect changes in O&M payroll	Considine, Michael P	-10
			920000	Adm & General Salaries				0
			924000	Property Insurance Expense				-2
			925000	Injuries & Damages Expense				0
			928000	Regulatory Commission Expense				0
		Total						-10

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

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

Exhibit SCM - D
2013 TX Rate Case

Witness Name	Class	Billing Entity	Account	Account Desc	Proforma Number	Proforma Description	Supporting Witness	Proforma
McNeal, Steven C	Treasury Operations	Total						
		ESI				Adjustment to reflect changes in O&M payroll	Considine, Michael P	-2
		ESI	500000 Oper Supervision & Engineerin		AJ22D			0
			920000 Adm & General Salaries					-1
			924000 Property Insurance Expense					0
			925000 Injuries & Damages Expense					0
		Total						-1
McNeal, Steven C	Treasury Operations	ESI			AJ22E	Adjustment to reflect changes in O&M payroll	Considine, Michael P	0
		ESI	500000 Oper Supervision & Engineerin					13
			920000 Adm & General Salaries					2
			924000 Property Insurance Expense					3
			925000 Injuries & Damages Expense					0
			928000 Regulatory Commission Expense					0
		Total						19
McNeal, Steven C	Treasury Operations	ESI			AJ24	Remove financially based incentive compensation	Considine, Michael P	-11
		ESI	500000 Oper Supervision & Engineerin					-2,808
			920000 Adm & General Salaries					2,818
McNeal, Steven C	Treasury Operations	ESI			AJ24A	Remove financially based incentive compensation	Considine, Michael P	-98
		ESI	920000 Adm & General Salaries					-659
			924000 Property Insurance Expense					-774
			925000 Injuries & Damages Expense					-1,531
McNeal, Steven C	Treasury Operations	ESI			AJ24C	Remove financially based incentive compensation	Considine, Michael P	-18
		ESI	101000 Plant In Service					-18
		Total						69,284
	Total							
	Treasury Operations							
Total For								
Witness								
McNeal, Steven 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

STEPHEN F. MORRIS

ON BEHALF OF

ENTERGY TEXAS, INC.

SEPTEMBER 2013

ENTERGY TEXAS, INC.
DIRECT TESTIMONY OF STEPHEN F. MORRIS
2013 RATE CASE

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EXHIBITS

Exhibit SFM-1	Resume of Stephen F. Morris
Exhibit SFM-2	Rule 1.04(b) of the Texas Disciplinary Rules of Professional Conduct

1 I. INTRODUCTION

2 Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

3 A. My name is Stephen F. Morris. My business address is 8310 N. Capital of
4 Texas Highway, Suite 490, Austin, Texas 78731.
5

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

7 A. I am a member in the law firm of Naman, Howell, Smith & Lee, PLLC in
8 Austin, Texas.
9

10 Q3. ARE YOU A LICENSED ATTORNEY?

11 A. Yes. I was licensed as an attorney in Texas in 1983 and in the Federal
12 District Court for the Western District of Texas in 1985.
13

14 Q4. DO YOU HAVE ANY OTHER CERTIFICATIONS?

15 A. Yes. I am Board Certified in Administrative Law by the Texas Board of
16 Legal Specialization. I am also a member of the American Institute of
17 Certified Public Accountants and the Nebraska Society of Certified Public
18 Accountants.
19

20 Q5. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND
21 PROFESSIONAL QUALIFICATIONS.

22 A. I graduated from New York University School of Law with an LL.M. in
23 Taxation, from St. Mary's University School of Law with a J.D., and from

1 The University of Texas at Austin with a B.B.A. in Accounting. A copy of
2 my resume is attached as Exhibit SFM-1.

3

4 Q6. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?

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

6

7

II. PURPOSE OF TESTIMONY

8 Q7. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

9 A. I have been retained by Duggins Wren Mann & Romero, LLP ("DWMR")
10 on behalf of ETI to review the reasonableness of certain rate case
11 expenses incurred by ETI in preparing and presenting this rate case
12 before the Public Utility Commission of Texas ("PUC" or "Commission").
13 The scope of my testimony on rate case expenses is limited to reviewing
14 the reasonableness of expenses related to outside lawyers and outside
15 consultants.

16

17 Q8. WILL YOU FILE SUPPLEMENTAL TESTIMONY IN THIS DOCKET?

18 A. Yes, I believe so. I have reviewed consulting services agreements
19 pertinent to this case; however, I have not yet reviewed invoices for
20 reasonableness. Furthermore, I needed to complete my direct testimony
21 before all aspects of ETI's direct case were completed. As a result of this
22 timing, my work has been limited to reviewing the reasonableness of the
23 rates and consulting services agreements with outside counsel and

1 consultants. I will review and analyze invoices submitted by outside
2 counsel and consultants during this proceeding, including consultants
3 currently engaged and those that may be engaged after my direct
4 testimony is filed. My supplemental testimony will address the
5 reasonableness of the expenses for outside attorneys and consultants
6 incurred by ETI in preparing and prosecuting this case. I expect that my
7 subsequent testimony in this regard will be in the nature of supplemental
8 direct.

9
10 III. QUALIFICATIONS

11 Q9. PLEASE DESCRIBE YOUR PROFESSIONAL EXPERIENCE AS AN
12 ATTORNEY IN THE FIELD OF UTILITY REGULATION.

13 A. I have practiced utility law or administrative law since 1987, when I was an
14 Assistant General Counsel with the Commission. From 1991-92, I was
15 the Executive Assistant to PUC Chairman Paul Meek. From 1993-96, I
16 was an Assistant Attorney General in the Financial Litigation Division.
17 During this time, I represented the Department of Insurance, Office of
18 Consumer Credit Commissioner, Department of Banking and other boards
19 and agencies with jurisdiction over finance-related areas, focusing mostly
20 on administrative law matters.

21 I was in-house counsel for MCI from 1996-2006 representing the
22 company in utility regulatory matters before the Arkansas Public Service
23 Commission, Kansas Corporation Commission, Missouri Public Service

1 Commission, Oklahoma Corporation Commission, and the PUC. My
2 responsibilities included managing budgets for and supervision of outside
3 counsel and testifying and non-testifying consultants. Since 2006, I have
4 been with Naman, Howell, Smith & Lee, PLLC, where I routinely represent
5 electric and telephone utilities before the Commission.

6

7 Q10. HAVE YOU PREVIOUSLY TESTIFIED ON THE SUBJECT OF RATE
8 CASE EXPENSES?

9 A. Yes, I testified on behalf of ETI in PUC Docket No. 39896 and Docket
10 No. 40295, the rate case expense proceeding severed from Docket
11 No. 39896.

12

13 Q11. HAVE YOU PREVIOUSLY TESTIFIED IN OTHER PROCEEDINGS?

14 A. Yes. I have testified before the Missouri Public Service Commission and
15 the Federal Communications Commission regarding a "failure to act"
16 complaint under Section 252 of the Federal Telecommunications Act and
17 before the Arkansas Public Service Commission regarding Southwestern
18 Bell Telephone Company's application under Section 271 of the Federal
19 Telecommunications Act to provide in-region long distance service. I
20 presented live direct testimony in the state cases and submitted an
21 affidavit in the FCC case. Finally, I have also testified before the Missouri
22 and Texas legislatures regarding utility matters and other pending
23 legislation.

1 Q12. DO YOU SPONSOR ANY SPECIFIC RATE FILING PACKAGE
2 SCHEDULES?

3 A. No, I do not.
4

5 Q13. DO YOU SPONSOR ANY EXHIBITS?

6 A. Yes. My exhibits are listed in the Table of Contents to this testimony.
7

8 IV. STANDARD OF REVIEW FOR RATE CASE EXPENSES

9 Q14. WHAT IS THE STANDARD FOR REVIEWING RATE CASE EXPENSES
10 AT THE PUC?

11 A. The Commission does not have a particular rule that specifically sets forth
12 the process for determining the reasonableness of rate case expenses.
13 Such expenses have been examined by the PUC on a case-by-case
14 basis. In this regard, the Court of Appeals and the Texas Disciplinary
15 Rules of Professional Conduct provide guidance in determining whether
16 rate case expenses are reasonable. Finally, it is my understanding that
17 the Commission has established a project to initiate a rate case expense
18 rulemaking; however, no rule has been proposed or adopted as of the
19 filing date of this direct testimony.¹

¹ Project No. 41622, *Rulemaking to Propose New Substantive Rule 25.245, Relating to Recovery of Expenses for Ratemaking Proceedings* (June 27, 2013).

1 Q15. WHAT DID YOU DO TO DETERMINE THE REASONABLENESS OF
2 THE RATES CHARGED BY OUTSIDE COUNSEL AND CONSULTANTS
3 IN THIS CASE?

4 A. I reviewed the consulting services agreements of the various experts as
5 well as the fee schedule of the outside counsel hired by ETI in this case. I
6 also reviewed rate cases involving other electric utilities filed with the PUC
7 for fees and tasks of outside counsel and consultants, including prior rate
8 cases of ETI, as well as survey information of hourly rates of Texas
9 lawyers.

10

11 Q16. WITH RESPECT TO OUTSIDE COUNSEL FEES, WHAT ELSE DID YOU
12 DO TO DETERMINE WHETHER THE FEES CHARGED WERE
13 REASONABLE?

14 A. I reviewed the Texas Disciplinary Rules of Professional Conduct
15 ("TDRPC"), which are applicable to attorneys engaged in the practice of
16 law and set forth minimum standards of ethical conduct. Specifically, I
17 examined Section 1.04(b) of the TDRPC, which sets forth a list of non-
18 exclusive standards for reasonableness of fees. Exhibit SFM-2 contains a
19 copy of Rule 1.04(b) of the TDRPC. The Texas Supreme Court adopted
20 the use of Rule 1.04(b) for determining the reasonableness of attorney
21 fees in *Arthur Andersen v. Perry Equipment Corporation*, 945 S.W.2d 812,
22 818 (Tex. 1997).

1 Q17. ON WHAT FACTORS HAVE THE COMMISSION OR THE COURTS
2 RELIED IN DETERMINING THE REASONABLENESS OF RATE CASE
3 EXPENSES?

4 A. The Court of Appeals in *City of El Paso v. Public Utility Comm'n of Texas*,
5 916 S.W.2d 515, 522 (Tex. App. – Austin 1995, dism'd by agr.) delineated
6 the following factors when considering the reasonableness of rate case
7 expenses:

- 8 (1) time and labor required;
- 9 (2) nature and complexities of the case;
- 10 (3) amount of money or value of property or interest at stake;
- 11 (4) extent of responsibilities the attorney assumes;
- 12 (5) whether the attorney loses other employment because of the
13 undertaking; and
- 14 (6) benefits to the client from the services.

15 These factors are similar to those found in TDRPC Rule 1.04(b).
16

17 Q18. WOULD YOU PLEASE ADDRESS THESE FACTORS AS TO THEIR
18 APPLICABILITY TO LEGAL FEES IN THIS PROCEEDING?

19 A. Certainly. Part (1) of Rule 1.04(b) states that the time and labor required,
20 the novelty and difficulty of the questions involved, and the skill requisite to
21 perform the legal services properly may be considered in determining
22 whether attorney fees are reasonable. An electric rate case at the PUC
23 requires a considerable amount of time to prepare and present. The lead

1 time to prepare a rate case is significant. Once the case is filed, the time
2 demands on the attorneys are great. Some of the factors contributing to
3 these demands are the statutory timeframe to complete a rate case, the
4 number of parties that usually intervene in a rate case, and the amount of
5 discovery that a rate filing typically generates. DWMR has the scope,
6 scale, experience, and depth to adequately staff this rate case.

7 Part (2) of Rule 1.04(b) covers whether accepting an engagement
8 to prepare and present a rate case at the Commission will preclude an
9 attorney from accepting new business. The time demands of a rate case
10 substantially inhibit an individual attorney from accepting new
11 engagements or clients during the pendency of the proceeding.

12 Part (3) of Rule 1.04(b) addresses the fee customarily charged in
13 the locality for similar legal services. Attorneys practicing before the PUC
14 in rate cases customarily charge for their services on an hourly basis. I
15 have examined the hourly rates of the attorneys for DWMR for this
16 engagement, as well as rates charged by other firms that handle rate
17 cases before the PUC. The rates charged by DWMR are reasonable for a
18 firm of its experience handling a Commission rate case.

19 Part (4) of Rule 1.04(b) covers the amount involved and the results
20 obtained. The amount involved is often viewed as the increase in base
21 rates sought by the utility, although the utility's entire revenue requirement
22 is at risk and subject to change, given that the utility has the burden to
23 justify the entire amount it seeks to recover. Given the enormity of this

1 responsibility, it is critical that the utility engage attorneys and consultants
2 who have the experience and capacity to handle a rate case. ETI has
3 engaged the attorneys comprising DWMR for many years to handle rate
4 cases before the Commission.

5 Part (5) of Rule 1.04(b) addresses time limits imposed by the client
6 or by the circumstances in determining the reasonableness of fees.
7 PURA imposes a statutory deadline for the Commission to issue an order
8 in a rate case. There are also procedural deadlines, such as responding
9 to discovery and motions that must be met. Prosecuting a rate case
10 application is very time demanding for attorneys as well as for consultants
11 and witnesses.

12 Part (6) of Rule 1.04(b) covers the nature and length of the
13 professional relationship with the client. DWMR brings value to this case
14 owing to the fact that the attorneys in the firm have represented the
15 Company for decades and in numerous rate cases and other proceedings
16 before the PUC. These attorneys' long-term relationship and knowledge
17 of the Company's business and regulatory requirements will enable
18 DWMR to capably represent ETI in this matter.

19 Part (7) of Rule 1.04(b) addresses the experience, reputation, and
20 ability of the lawyers performing the services. DWMR has extensive
21 experience representing utilities before the PUC and other regulatory
22 agencies. The firm enjoys an excellent reputation in the area of utility
23 regulation. Its lawyers have represented numerous utilities before the

1 Commission for decades. I am personally familiar with the work and
2 reputation of DWMR and the particular attorneys assigned to this case
3 based on my utility practice at the Commission. I am also personally
4 familiar with the work and reputation of DWMR regarding its trial and
5 appellate court practice involving appeals of administrative agency orders.
6 DWMR has an excellent reputation in this area of administrative and utility
7 practice as well. DWMR has a reasonable mix of attorneys with varying
8 experience assigned to this case that will enable it to professionally and
9 responsibly handle this matter.

10 Part (8) of Rule 1.04(b) covers fixed and contingent fee
11 arrangements. Neither of these arrangements applies in this case.
12

13 Q19. WHAT DO YOU CONCLUDE BASED ON YOUR ANALYSIS OF RULE
14 1.04(B)?

15 A. In my opinion, for the reasons explained above, the fee arrangement
16 between ETI and DWMR is reasonable and consistent with
17 subsections (1) – (7) of TDRPC Rule 1.04(b).
18

19 Q20. ARE THE FEE ARRANGEMENTS AND FEES YOU HAVE REVIEWED
20 REASONABLE BASED ON THE FACTORS SET FORTH IN THE *CITY*
21 *OF EL PASO* CASE YOU PREVIOUSLY CITED?

22 A. Yes, they are. The factors identified by the Court of Appeals in the *City of*
23 *El Paso* case are similar to those in TDRPC Rule 1.04(b).

1 Q21. HAS ETI RETAINED ADDITIONAL COUNSEL IN CONNECTION WITH
2 THIS BASE RATE PROCEEDING?

3 A. Yes. ETI has retained Andrew Kever of Enoch Kever PLLC specifically to
4 review portions of the Company's rate filing package prior to filing.
5 Mr. Kever's hourly rate is \$550.
6

7 Q22. WAS THE RETENTION AND HOURLY RATE OF MR. KEVER
8 REASONABLE?

9 A. Yes. Mr. Kever was retained in this instance to provide the outside
10 perspective of an experienced attorney who was not involved in the
11 preparation of ETI's rate filing package. He was asked to provide legal
12 advice on the Company's presentation, proposals, and positions regarding
13 certain issues raised by this filing. ETI requested Mr. Kever's service to
14 provide an independent view of major parts of the Company's case in an
15 effort to address and reduce, to the extent possible, controversies or
16 concerns that could arise in this docket. His hourly rate is reasonable and
17 consistent with his decades of experience handling public utility matters
18 before the Commission, the limited nature of his role in this case, and the
19 TDRPC Rule 1.04(b) factors discussed above.
20

21 Q23. WHAT IS YOUR RATE IN THIS CASE?

22 A. My rate is \$325 per hour. That is my usual fee for public utility work.

1 Q24. DO YOU BELIEVE THE NUMBER OF ATTORNEYS AND
2 PROFESSIONALS WITH DWMR ASSIGNED TO THIS CASE IS
3 REASONABLE?

4 A. Yes, I do. ETI is filing a rate application that constitutes a "major change"
5 as defined in Section 36.101 of PURA and includes a fuel reconciliation
6 filing. I understand that there will be approximately 38 witnesses filing
7 testimony in this case in support of ETI's application. The subject areas
8 will include highly technical and data intensive areas such as cost of
9 capital/capital structure, affiliate transactions, cost allocation and rate
10 design, fuel and purchased power costs, and operations and maintenance
11 expenses, among others. Affiliate transactions, for example, are closely
12 examined by the Commission as required by PURA. Accordingly, this
13 particular area will require significant time and attention of outside
14 counsel. Given the breadth of subject areas and the number of witnesses,
15 the number of attorneys involved is reasonable and it is reasonable for ETI
16 to employ DWMR as outside counsel in support of preparing and
17 presenting this case.

18
19 Q25. HOW DO THE RATES OF DWMR COMPARE TO RATES CHARGED BY
20 OTHER FIRMS?

21 A. The rates of DWMR attorneys range from \$210 – \$385 per hour. I
22 compared these rates against the hourly rates of other firms that have
23 represented utilities in rate applications before the Commission. Based on

1 my experience and review of the rates of other firms representing utilities
2 before the PUC, I conclude that the hourly rates charged by DWMR are
3 well within the reasonable range of rates charged by other firms.

4

5 V. REVIEW OF CONSULTANT EXPENSES

6 Q26. HAVE YOU REVIEWED THE RATES AND SCOPE OF WORK OF
7 CONSULTANTS ENGAGED BY ETI IN THIS CASE?

8 A. Yes, I have. I understand that ETI has employed at least eight outside
9 consultants or consulting firms for the preparation and presentation of its
10 rate case.

11

12 Q27. PLEASE IDENTIFY AND ADDRESS THE SCOPE AND THE HOURLY
13 RATES OF THE OUTSIDE CONSULTANTS IN THIS CASE.

14 A. Certainly. I will address them by subject area below.

15

16 A. Benchmarking & Trending Analysis

17 ETI retained Commonwealth Consulting Group, Inc. to perform
18 benchmarking and trending analysis. Ms. Lisa L. Blankenship conducted
19 these analyses to assist ETI in preparing and presenting its case.
20 Ms. Blankenship has experience with this type of research and analysis on
21 behalf of ETI in prior rate cases. She has performed benchmarking and
22 trending analysis for ETI since 1998 and has consulted or worked in the

1 utility industry for over 23 years. Her hourly rate is \$100, which is
2 reasonable given her experience and expertise in this area.

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B. Financial Issues

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C. Cash Working Capital

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ETI has engaged Expert Powerhouse, LLC d/b/a Expergy to
prepare a cash working capital "lead/lag" study and supporting testimony
of Mr. Jay Joyce. Mr. Joyce is the principal of Expergy and has extensive
experience conducting lead/lag studies and testifying before the
Commission and other regulatory agencies throughout the United States.
In my opinion, his hourly rate of \$275 per hour is reasonable. Ms. Billy
Ann Litteken is assisting Mr. Joyce on this assignment. Her rate is \$135

1 per hour, which in my opinion is reasonable given her experience and the
2 nature of Expergy's role in this proceeding.

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D. Self-Insurance Reserve

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ETI has engaged Lewis & Ellis to provide testimony on the issue of insurance reserve. Mr. Gregory S. Wilson is a consulting actuary and Vice President of Lewis & Ellis, which specializes in property & casualty actuarial matters. He has over 35 years of experience in this area and has been active in professional actuarial organizations, including serving as President of the Southwest Actuarial Forum. Mr. Wilson has consulted with ETI on this issue in previous rate cases before the Commission. He has also testified on this issue on behalf of AEP Texas Central Company, AEP Texas North Company, and SWEPCO in rate cases and other proceedings before the Commission. He has also testified on self-insurance issues before the Missouri Public Service Commission in conjunction with a utility rate filing.

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P.U.C. Subst. R. 25.231(b)(1)(G) requires that ETI present the evaluation and testimony of an independent actuary such as Mr. Wilson to perform a cost/benefit analysis of self-insurance versus obtaining commercial insurance. Mr. Wilson's hourly rate of \$410 per hour is reasonable given the nature of topic he addresses and his expertise and experience in this area. Mr. Wilson may be assisted by an Associate Actuary and/or Actuarial Student in preparing his analysis and testimony.

1 The hourly rates of \$225 per hour for an Associate Actuary and \$125 per
2 hour for an Actuarial Student are reasonable for these services, which will
3 be provided under Mr. Wilson's direction and control.

4

5 E. Audit of Rate Filing Package

6 ETI has retained Deloitte & Touche LLP to audit its rate filing
7 package pursuant to Schedule S of the Commission's rate filing package.
8 Schedule S requires an audit of the rate filing package, including
9 applicable schedules, and the creation of a report by an independent
10 certified public accountant. Deloitte & Touche's estimated fees for this
11 task are \$1,000,000 to \$1,100,000, plus expenses. Because Schedule S
12 requires an audit of the rate filing package, retaining an auditor such as
13 Deloitte & Touche to perform this function is clearly reasonable and
14 necessary. Based on prior engagements of this nature, I believe that the
15 estimated fees are reasonable.

16

17 F. Audit of Affiliate Services Billed to ETI

18 ETI engaged PricewaterhouseCoopers ("PwC") to review the
19 accounting procedures utilized in Entergy's affiliate cost allocation process
20 and to test whether the allocation process was consistently and properly
21 applied with respect to ETI and other Entergy companies. PwC estimates
22 that the fees for this engagement will range from \$125,000 to \$150,000,
23 plus out of pocket expenses.

1 In my opinion, the estimated range of fees is reasonable, based on
2 the scope of work involved and prior engagements between PwC and ETI.
3 PwC has performed similar work for ETI in prior rate cases. The fees
4 charged in those cases is consistent with the estimated range in the
5 current engagement letter, based on the scope of work in this engagement
6 compared to the scope of work in prior engagements.

7
8 G. Nuclear Decommissioning Cost Issues

9 ETI has engaged Kenneth F. Gallagher of KFG, Inc. to provide
10 testimony regarding nuclear decommissioning cost issues. Mr. Gallagher
11 has provided expert testimony on this subject for ETI in prior rate cases
12 and has over thirty years' experience testifying before state regulatory
13 commissions. His hourly rate of \$350 per hour is reasonable given his
14 prior experience working with ETI and the complexity of this subject
15 matter.

16
17 VI. CONCLUSION

18 Q28. YOU STATED PREVIOUSLY THAT YOU EXAMINED THE USE AND
19 EXPENSES OF OUTSIDE COUNSEL AND OUTSIDE CONSULTANTS.
20 WHY WOULD A UTILITY USE OUTSIDE COUNSEL AND
21 CONSULTANTS IN A RATE CASE?

22 A. A rate case requires personnel and areas of expertise that do not lend
23 themselves to normal or routine staffing requirements. Accordingly, it is

1 prudent for ETI to hire outside consultants and counsel on an as-needed
2 basis, which is what ETI has done in this case. Those skill sets are
3 certainly necessary for rate proceedings before the Commission, but they
4 are generally not needed on a daily basis in order for ETI to provide
5 electric service to its customers. Stated differently, it is not necessary for
6 ETI to have seven additional attorneys and one additional paralegal on
7 staff full-time absent a rate case. Likewise, absent a rate case, ETI does
8 not need the same full-time subject matter experts to address issues such
9 as benchmarking, rate of return, cash working capital, and self-insurance
10 reserve issues. All of these attorneys and experts bring value to the rate-
11 setting process by assisting ETI in meeting its burden of proof under
12 PURA and Commission rules in a cost-effective manner.

13

14 Q29. DO YOU BELIEVE IT IS REASONABLE FOR ETI TO ENGAGE THE
15 OUTSIDE COUNSEL AND CONSULTANTS IN THIS CASE?

16 A. Yes. For the reasons explained above, utilizing outside counsel and
17 consultants is reasonable and cost effective.

18

19 Q30. PLEASE SUMMARIZE YOUR TESTIMONY.

20 A. In my opinion, it is reasonable for ETI to engage the outside counsel and
21 consultants described above to assist in the preparation and presentation
22 of this rate case. In my opinion, the rates of DWMR are very reasonable
23 given the work performed, and the rates of the outside consultants and

1 witnesses are reasonable based on their training, education, and
2 experience in rate case matters.

3

4 Q31. DOES THIS CONCLUDE YOUR DIRECT TESTIMONY?

5 A. Yes, it does. However, I will supplement this testimony later in this
6 proceeding, as I previously stated.

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STEPHEN F. MORRIS
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Austin, Texas 78731
512-479-0300

EDUCATION

New York University School of Law
LL.M. (Taxation) 1985

St. Mary's University School of Law
J.D. 1983

The University of Texas at Austin
B.B.A. in Accounting 1977

AWARDS

- Editor, St. Mary's Law Journal 1982-83
- Committee on Court Administration, Western District of Texas 1985-88
- Briefing Attorney – Third Court of Appeals 1983-84

TEACHING EXPERIENCE

Legal Research and Writing – Teaching Assistant 1982-83

RELATED EXPERIENCE

- MCI – Senior Attorney 1996-2006. Responsible for regulatory matters in Arkansas, Kansas, Missouri, and Oklahoma for MCI long distance and local operations. Managed local counsel and budgets.
- Office of the Attorney General, Financial Litigation Division – Assistant Attorney General 1993-96. Advised and represented agencies with jurisdiction over finance-related matters.
- Public Utility Commission of Texas – Executive Assistant to Chairman Paul D. Meek and Assistant General Counsel 1987-93
- Bankston, Wright & Greenhill – Associate 1985-87
- Third Court of Appeals – Briefing Attorney 1983-84

PUBLICATIONS AND PAPERS

- 9th Annual Telecom, Cable and Wireless Conference – Rural Telecom Exemption Issues 2007
- Miller, Franchising in Texas, 14 St. Mary's L.J. 301 (1983) (research)
- Dittfurth, A Theory of Equal Protection, 14 St. Mary's L.J. 829 (1983) (research)
- Recent Development – Water Law, 13 St. Mary's L.J. 1029 (1981)

MEMBERSHIPS

- State Bar of Texas
- Texas Board of Legal Specialization – Board Certified in Administrative Law
- United States District Court – Western District of Texas
- American Institute of Certified Public Accountants
- Nebraska Society of Certified Public Accountants
- Federal Communications Bar Association – Co-Chair, Texas Chapter 2013-14

REPORTED CASES

- *Consolidated Communications of Fort Bend Company and Consolidated Communications of Texas Company v. Public Utility Commission of Texas*, 497 F. Supp. 836 (W.D. Tex. 2007)
- *National Association of Independent Insurers v. Texas Department of Insurance*, 888 S.W.2d 198 (Tex. App.--Austin, 1994), *rev'd*, 925 S.W.2d 667 (Tex. 1996)

PRIOR TESTIMONY

Missouri Public Service Commission:

Case No. TO-98-200, *In the Matter of the Mediation and Arbitration of Remaining Interconnection Issues Between MCI Telecommunications Corporation and its Affiliates and Southwestern Bell Telephone Company*

Federal Communications Commission:

Docket No. 97-166, *In the Matter of Petition of MCI for Preemption Pursuant to Section 252(e)(5) of the Telecommunications Act of 1996*

Arkansas Public Service Commission:

Docket No. 00-211-U, *In the Matter of the Application of Southwestern Bell Telephone Company for Authorization to Provide In-Region InterLATA Services Pursuant to Section 271 of the Telecommunications Act of 1996 and for Approval of the Arkansas Interconnection Agreement*

Public Utility Commission of Texas:

Docket No. 39896, *Application of Entergy Texas, Inc. for Authority to Change Rates and Reconcile Fuel Costs*; Docket No. 40295, *Application of Entergy Texas, Inc. for Rate Case Expenses Pertaining to PUC Docket No. 39896*

Texas Disciplinary Rules of Professional Conduct

1.04 Fees (Effective March 1, 2005)

- (b) Factors that may be considered in determining the reasonableness of a fee include, but not to the exclusion of other relevant factors, the following:
 - (1) the time and labor required, the novelty and difficulty of the questions involved, and the skill requisite to perform the legal service properly;
 - (2) the likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer;
 - (3) the fee customarily charged in the locality for similar legal services;
 - (4) the amount involved and the results obtained;
 - (5) the time limitations imposed by the client or by the circumstances;
 - (6) the nature and length of the professional relationship with the client;
 - (7) the experience, reputation, and ability of the lawyer or lawyers performing the services; and
 - (8) whether the fee is fixed or contingent on results obtained or uncertainty of collection before the legal services have been rendered.

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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

RORY L. ROBERTS

ON BEHALF OF

ENTERGY TEXAS, INC.

SEPTEMBER 2013

ENTERGY TEXAS, INC.
DIRECT TESTIMONY OF RORY L. ROBERTS
2013 RATE CASE

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VI. Conclusion	18

EXHIBITS

Exhibit RLR-1	Educational Background and Professional Experience
Exhibit RLR-2	Affiliate Families and Functions
Exhibit RLR-3	Affiliate Functions and Classes
Exhibit RLR-4	Listing of Rate Filing Package Schedules Sponsored or Co-sponsored by Rory L. Roberts
Exhibit RLR-A	Affiliate Billings by Witness, Class, and Department
Exhibit RLR-B	Affiliate Billings by Witness, Class, and Project
Exhibit RLR-C	Affiliate Billings by Witness, Class, Department, and Project
Exhibit RLR-D	Affiliate Billings – Pro-Forma Summary – by Witness, Class, and Pro Forma

1 I. INTRODUCTION AND QUALIFICATIONS

2 Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

3 A. My name is Rory L. Roberts. My business address is 639 Loyola Avenue,
4 New Orleans, Louisiana 70113.

5

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

7 A. I am employed by Entergy Services, Inc. ("ESI") as Director, Tax.

8

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

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

11

12 Q4. DESCRIBE BRIEFLY YOUR EDUCATIONAL BACKGROUND AND
13 PROFESSIONAL EXPERIENCE.

14 A. A summary of my education and work experience is included as
15 Exhibit RLR-1.

16

17 Q5. WHAT ARE YOUR PRINCIPAL AREAS OF RESPONSIBILITY?

18 A. I am responsible for the federal and state income tax reporting and tax
19 accounting data for Entergy Corporation and its regulated subsidiaries,
20 including ETI. This includes the preparation of tax accounting and related
21 tax data used in making regulatory filings and the preparation and filing of
22 tax accounting testimony.

1 II. PURPOSE OF TESTIMONY

2 Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

3 A. The purpose of my testimony is to support the Company's per books test
4 year federal income tax amounts found in the G-7 Schedules and included
5 in ETI's requested cost of service. In addition, I sponsor a single class of
6 affiliate costs: Income Tax Expense. The class of affiliate costs that I
7 sponsor is included within the "Accounting Entries" Function of the
8 "Corporate Support" Family as shown on my attached Exhibits RLR-2 and
9 RLR-3.

10

11 Q7. WHY ARE YOU THE APPROPRIATE PERSON TO SPONSOR THESE
12 TOPICS?

13 A. In my role as Director, Tax, I have detailed knowledge regarding the
14 amounts of income tax expense paid by all Entergy Affiliates, including
15 ETI and ESI.

16

17 Q8. WHAT TEST YEAR IS THE COMPANY USING IN THIS FILING?

18 A. This filing uses the twelve months ended March 31, 2013 as the test year.