

1 Q93. WHAT EVIDENCE SUPPORTS YOUR OPINION THAT THE COST OF
2 THIS METER READING BUSINESS FUNCTION IS REASONABLE?

3 A. First, to aggressively control meter reading cost drivers, competitive
4 bidding techniques have been utilized. Second, the use of a single central
5 support group enables the EOCs to reduce overall meter reading support
6 staffing levels and allows the use of a single meter reading system.
7 Without this arrangement, each EOC would be required to have its own
8 meter reading system, creating redundant systems and support groups
9 that would require multiple interfaces with the Customer Information
10 System. Also, the single support group fosters negotiating power because
11 the third-party suppliers that support ETI also provide meter reading
12 services to other EOCs.

13 It is critical to retain viable third-party meter reading suppliers and
14 corresponding service level agreements in order to achieve the optimum
15 balance between cost and performance (e.g., reading accuracy, minimal
16 complaints/positive public acceptance). To reach this balance, ETI MRO
17 contracts were renegotiated in 2012. At that time, contracts were awarded
18 to the low bidder. These contracts went into effect in June 2012 and
19 remain in place today. During the benchmark year, the combined EOCs'
20 total meter reading expense per customer was \$8.61. This cost is in the
21 4th quartile when compared with data reported by First Quartile Consulting
22 (as shown in Exhibit PNS-4).

1 First Quartile includes companies that have automated meter
2 reading as well as manual meter reading. In contrast, meter reading in
3 ETI is performed primarily manually. Because ETI has a relatively large
4 rural service territory, the meter reading routes have lower customer
5 counts in some areas and require driving distance between meters.
6 Consequently, this low-density territory (ETI) will typically have higher
7 costs per read than more densely populated urban utilities.

8

9 Q94. DID THE SERVICES PROVIDED BY THIS BUSINESS FUNCTION
10 DUPLICATE SERVICES PROVIDED BY OTHER CLASSES OF
11 SERVICES OR BY DEPARTMENTS WITHIN ETI?

12 A. No. Although both ESI and ETI employees were involved in MRO, the
13 employees did not perform the same activities. The cost for these ESI
14 activities was captured in various project codes that were available only to
15 ESI employees. ETI employees did not charge to these projects and did
16 not duplicate any of the activities performed by ESI employees.

17

18 IV. TEST YEAR COSTS FOR THE RETAIL OPERATIONS CLASS

19 Q95. PLEASE BRIEFLY DESCRIBE THE ORGANIZATION OF THE RETAIL
20 OPERATIONS CLASS.

21 A. The Retail Operations Class consists of various functions within the
22 Customer Experience Department of ESI. These functions consist of:
23 (1) the Office of the Vice-President of Customer Experience; (2) groups

1 focused on sales and servicing of large industrial customers and national
2 business chains (Major and National Accounts); (3) a Lighting team
3 focused on new lighting products, program management, and technical
4 support; (4) a group focused on customer program development,
5 customer program management and technical support, which also
6 includes a forecasting group providing retail sales forecasts, weather
7 normalization and economic and sales variance analyses (Marketing);
8 (5) a group responsible for development of customer experience
9 strategies, including providing research and customer data analytics
10 (Customer Experience Strategy and Market Support); and (6) other ESI
11 employees who are included from a headcount and budget location
12 perspective but have no financial impact on ETI since none of their costs
13 are allocated to ETI. I will describe the types of services provided by each
14 of these groups in greater detail later in my testimony.

15
16 Q96. WHERE DOES THE RETAIL OPERATIONS CLASS FIT INTO THE
17 OVERALL ESI STRUCTURE?

18 A. As I explained earlier, Exhibits PNS-1 and PNS-2 are organization charts
19 that show the Families, Functions, and Classes providing support to ETI,
20 including the Retail Operations class. The Retail Operations class is part
21 of the Customer Service Function in the Operations Family.
22 Exhibit PNS-3 provides an organizational chart for the ESI sales and
23 marketing groups that support the Retail Operations class of service.

1 Q97. WHAT BILLING METHODS DO YOU USE TO SUPPORT THE
2 AFFILIATE COSTS IN THE RETAIL OPERATIONS CLASS?

3 A. The Retail Operations affiliate costs, and the corresponding billing
4 methods are found in my Exhibits PNS-A, Exhibit PNS-B, Exhibit PNS-C,
5 and Exhibit PNS-D.

6

7 Q98. PLEASE DESCRIBE THE ORGANIZATIONS REPRESENTED IN THE
8 RETAIL OPERATIONS CLASS NOTED IN YOUR EXHIBITS PNS-A
9 THROUGH PNS-D.

10 A. The Retail Operations class is comprised of costs from the services
11 provided to ETI by the sales and marketing functions within the Customer
12 Experience Department of ESI, including, as noted above, the Major and
13 National Account Sales, Lighting, Marketing, Customer Experience
14 Strategies and Marketing Support and Wholesale Business organizations.

15

16 Q99. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY THE
17 MAJOR ACCOUNT SALES ORGANIZATION FOR THE MAJOR
18 ACCOUNT MARKET.

19 A. The Major Account Sales Organization's primary task is to serve as a
20 single point of contact between the largest industrial customers and the
21 EOCs.¹⁰ Examples of customers or industries within this market are:

¹⁰ Major accounts for ELL, EGSL, and ENOI were moved to Louisiana jurisdictional Commercial and Industrial Accounts in February 2013.

1 chemical plants, petrochemical refineries, pipelines, pulp and paper, and
2 steel manufacturers. The services provided to these customers by the
3 Major Accounts team include developing and implementing account plans,
4 overseeing the sales process, coordinating customer service reliability,
5 resolving complex billing issues and responding to billing statement
6 inquiries.

7

8 Q100. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY THE
9 NATIONAL ACCOUNT MARKET.

10 A. The National Account Market's primary task is to serve as a single point of
11 contact between the multi-state commercial customers and the EOCs,
12 including ETI. Customers in this market include national chains in a broad
13 range of consumer/leisure industries such as retail stores,
14 communications, supermarkets, drug stores, and restaurants. The
15 services provided to these customers by the National Accounts team
16 include managing national business chains through overseeing the sales
17 process, coordinating customer service reliability, monitoring construction
18 of electrical facilities to serve new sites, and resolving billing inquiries.

19

20 Q101. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY THE
21 LIGHTING GROUP.

22 A. The Lighting team's primary task is to plan, develop, implement and offer
23 streetlight and private area lighting services to customers to meet roadway

1 and security lighting needs. Responsibilities include development and
2 implementation of processes and policies to drive operational efficiencies
3 and ensure service commitments are met, customer research,
4 development and implementation of lighting products and tariffs, and
5 development and execution of programs to offer and provide lighting
6 services to customers. Team members are also assigned a specific storm
7 duty to support restoration of services and provide timely, accurate and
8 relevant information to customer during major storm events.

9
10 Q102. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY THE
11 MARKETING GROUP.

12 A. The Marketing Group's primary tasks include increasing customers'
13 awareness about products available to them; making it simple for
14 customers to sign up for such services, especially online; managing
15 program development activities related to products such as customer
16 billing and payment options (*i.e.*, budget billing, draw-draft, pay-by-phone,
17 and pick-a-date); identifying and managing the customer web channel *My*
18 *Account* and the Entergy App; supporting SalesPage (customer
19 relationship management tool); managing the customer email programs to
20 keep customers informed about saving money and customizing their
21 account services; managing customer newsletters (*e.g.*, Powerful
22 Solutions Online (content subscribership and energy library with an "Ask
23 an Expert" hotline); forecasting activities such as the development and

1 monitoring of sales forecasts; and providing technical service activities
2 such as engineering support to managed accounts.

3

4 Q103. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY
5 CUSTOMER EXPERIENCE STRATEGIES AND MARKETING
6 SUPPORT.

7 A. The Customer Experience Strategy and Market Support Groups' primary
8 tasks include development of customer experience strategies, derived
9 from direct customer research and feedback, that deliver positive
10 customer experiences. This research leads to concept development.
11 These concepts are then tested with customers to further refine the
12 product or service. Continued customer feedback is sought to validate
13 product direction towards meeting customer needs. Business cases are
14 then created to validate the cost effectiveness of development of new
15 customer products and services. Upon customer validation and business
16 case approval, products/services are moved to final development and
17 implementation. Continued tracking and monitoring are necessary to
18 ensure successful deployment, ensure customer satisfaction and
19 experience, as well as meeting business objectives. Market Support
20 conducts the customer satisfaction research needed to track the
21 effectiveness of ETI's service delivery and assess customers' overall
22 perception of ETI. Market Support also conducts research to enhance
23 delivery of services for customers, including customer testing of new

1 concepts through focus groups, online panels, usability testing, along with
2 saturation studies to assist in planning for load growth, and providing data
3 compilation and evaluation such as sales data reports for all EOCs.
4 Market Support provides research support for syndicated studies in which
5 ETI participates, such as J.D. Power and Associated Residential and
6 Business Electric Utility Benchmark Studies.

7

8 Q104. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY THE
9 WHOLESALE BUSINESS GROUP.

10 A. The Wholesale Business Group's primary tasks include managing
11 activities of EOCs, including ETI, with wholesale customers such as
12 administering full or partial requirements wholesale supply agreements,
13 energy sales agreements, co-owner agreements and wholesale assets.

14

15 Q105. PLEASE DESCRIBE THE TYPES OF WORK PERFORMED BY ANY
16 OTHER GROUPS INCLUDED IN THE RETAIL OPERATIONS CLASS.

17 A. Other ESI employees included from a headcount perspective provide
18 customer service support for Louisiana customers; however, no costs for
19 these employees are allocated or directly charged to ETI.

1 A. Test Year Affiliate Charges

2 Q106. WHAT IS THE TOTAL ETI ADJUSTED AMOUNT OF AFFILIATE COSTS
3 THAT YOU SUPPORT FOR THE RETAIL OPERATIONS CLASS?

4 A. The Total ETI Adjusted amount requested for the Retail Operations class
5 is \$1,326,698. Of this amount, ESI directly billed 32% and allocated 68%
6 to ETI. Table 13 below shows the following information for this class:

7 **Table 13 –**
8 **Total ETI Adjusted Requested Amount for Retail Operations Class**

		Total ETI Adjusted		
Class	Total Billings	Amount	% Direct	% Allocated
Retail Operations	\$18,114,030	\$1,323,698	32%	68%

9 The following summarizes the information for Retail Operations
10 shown in Table 13:

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

1

2 Q107. PLEASE DESCRIBE THE EXHIBITS THAT SUPPORT THE
3 INFORMATION INCLUDED IN THE RETAIL OPERATIONS CLASS OF
4 AFFILIATE COSTS TO ETI.

5 A. In Exhibit PNS-A, the information is shown broken down by the
6 departments comprising the Retail Operations class. Exhibit PNS-B
7 shows the same information broken down by project code and the billing
8 method assigned to each project code. Exhibit PNS-C shows the
9 information by class, department and project code. The information
10 presented in each column is described above regarding the similar
11 exhibits to the Customer Service Operations class.

1 In her Direct Testimony, Company witness Tumminello describes
2 the calculations that take the dollars of support services in Column A to
3 the per books numbers shown in Column H.

4

5 Q108. ARE THERE ANY PRO FORMA ADJUSTMENTS AFFECTING THE
6 RETAIL OPERATIONS CLASS?

7 A. Yes. Pro forma adjustments totaling \$(24,439) in the Retail Operations
8 class are shown on my Exhibit PNS-D, which also indicates the Company
9 witnesses who sponsor the pro forma adjustments.

10

11 Q109. WHAT ARE THE MAJOR COST COMPONENTS OF THE CHARGES
12 FOR THE RETAIL OPERATIONS CLASS?

13 A. The major cost components of the total ETI adjusted amounts for the
14 Retail Operations class are shown in Table 14 as follows:

**Table 14 –
Retail Operations Class Test Year Cost Components**

Cost Component	Cost (\$)	% of Total
Payroll & Employee Costs	845,035	64%
Outside Services	243,320	18%
Office & Employee Expenses	74,690	6%
Service Company Recipient	101,057	8%
Other	59,594	5%
Total ¹¹	1,323,698	100.0%

Q110. WHAT IS THE PURPOSE OF THIS TABLE AND ITS COST CATEGORIES?

A. I sponsor the costs shown in Table 14 because they comprise the total ETI adjusted requested amount for the Retail Operations class. This breakout of costs sets forth the components of the costs in this class. Other witnesses in this case may also provide support for these costs because they address the corporate structures and practices that underlie these costs. For example, Table 14 demonstrates that 64% of the costs are labor-related costs ("Payroll & Employee Costs"). Company witness Raeder discusses the reasonableness and necessity of compensation and benefits costs. The "Service Company Recipient" expenses pertain to

¹¹ May not total due to rounding.

1 costs that ESI provides to itself, such as information technology, office
2 rent, office support and human resources. These costs are spread to all
3 affiliate classes as is explained by Company witness Tumminello.
4 Company witness Plauché discusses the "Office & Employee Expenses"
5 category, which covers the costs of maintaining work spaces and office
6 supplies. "Outside Services" pertains to services provided by non-Entergy
7 employees and firms, such as outside consultants and vendors. Costs
8 associated with this category include third-party vendor costs for items
9 such as customer satisfaction survey and website material for Ensign.
10 The "Other" category captures such costs as industry and association
11 dues, the design and printing of informational brochures and bill inserts,
12 copying and printing costs, vendor costs for customer research support,
13 and vendor costs to produce an electronic newsletter for managed
14 account customers.

15

16 Q111. WHAT IS THE BASIS FOR ALLOCATING THE RETAIL OPERATIONS
17 CLASS AFFILIATE COSTS TO ETI?

18 A. The ETI affiliate costs are made up of services that are charged to one or
19 more project codes. As Company witness Tumminello explains in her
20 Direct Testimony, only one billing method is assigned to each project
21 code. Any organization performing work associated with a project code
22 will bill its work to that project code, but regardless of the organization that
23 does the work, the billing method for all work done on that project code

1 remains the same. The billing method for the project code is based on
2 cost causation. The practice of assigning and using one billing method for
3 each project code based upon cost causation assures that the price billed
4 to ETI for the service provided under the project code is no higher than the
5 price charged to other affiliates for the same or similar services and
6 represents the actual costs of the service. Company witness Tumminello
7 provides a complete listing of billing methods, method numbers, project
8 titles, descriptions, families, and percentages by Affiliate Company. As
9 charges are incurred in the Retail Operations class, they are billed to the
10 appropriate project code, allocated based upon the applicable billing
11 method, and then billed to each affiliate, including ETI.

12

13 Q112. WHAT WERE THE PREDOMINANT BILLING METHODS USED FOR
14 THE RETAIL OPERATIONS CLASS OF SERVICE?

15 A. The predominant billing methods were "MACCTALL," "DIRECTTX,"
16 "CUSTEGOP" and "MACCTNLA." For the Test Year, these four billing
17 methods represented 93% of the Total ETI Adjusted charges to ETI for the
18 Retail Operations class.

19

20 Q113. PLEASE DESCRIBE BILLING METHOD "MACCTALL."

21 A. Billing method "MACCTALL" represents costs billed for managed accounts
22 allocated based on the number of retail managed accounts.

1 Q114. WHY IS THIS BILLING METHOD "MACCTALL" APPROPRIATE?

2 A. Projects billed under this billing method represent projects for which the
3 benefit is proportional to the number of accounts that have to be
4 managed. An example is Project Code E1PCR56226, which captures
5 costs associated with assisting Entergy's industrial and commercial
6 customers in evaluating the technical, operational and financial
7 attractiveness of alternate energy supply and demand options. This billing
8 method appropriately recognizes the cause of the cost incurred for this
9 service and the benefit received from this service.

10

11 Q115. PLEASE DESCRIBE BILLING METHOD "DIRECTTX."

12 A. Billing method "DIRECTTX" represents costs billed 100% to ETI.
13 DIRECTTX is used to allocate costs that benefit ETI customers only and
14 are directly charged to ETI customers.

15

16 Q116. WHY IS BILLING METHOD "DIRECTTX" APPROPRIATE?

17 A. Projects billed under this billing method are those for which ETI is the sole
18 beneficiary. An example is Project Code F3PCRJRACT, which captures
19 costs associated with the overall implementation of the account
20 management function with the Major Accounts Sales and the National
21 Accounts Sales and Services groups serving the ETI jurisdiction. This
22 billing method appropriately recognizes the cause of the cost incurred for
23 this service and the benefit received by ETI from this service.

1 Q117. PLEASE DESCRIBE BILLING METHOD "CUSTEGOP."

2 A. Billing method "CUSTEGOP" allocates charges based on a 12-month
3 average for the number of residential, commercial, industrial,
4 governmental and municipal customers for all EOCs.

5

6 Q118. WHY IS THIS BILLING METHOD "CUSTEGOP" APPROPRIATE?

7 A. Projects reflected under this billing method represent projects from which
8 customers of all EOCs benefit. An example is Project Code
9 F3PPREALL2, which captures costs associated with the operation of the
10 Market Support Group on behalf of all EOC customers. Costs are driven
11 by the surveying of customers and analysis of customer feedback
12 throughout the EOCs' respective systems (including ETI) in order to
13 understand the perceptions, wants, and needs of customers the EOCs
14 serve. Benefits of these costs are proportionate to the relative number of
15 customers served by all EOCs.

16

17 Q119. PLEASE DESCRIBE THE BILLING METHOD "MACCTNLA."

18 A. Billing method "MACCTNLA" captures costs associated with the overall
19 implementation of the Accounts management function with the National
20 Accounts/Key Accounts group excluding Louisiana.

1 Q120. WHY IS THIS BILLING METHOD "MACCTNLA" APPROPRIATE?

2 A. The costs charged to this project code support the customer service
3 functions of the system and, to a large extent, are driven by number of
4 retail managed accounts. These activities are specifically related to
5 support of Entergy's commercial and industrial customer accounts. All
6 costs associated with the maintenance of Entergy's C&I accounts
7 excluding Louisiana should be allocated based on the number of managed
8 accounts. Therefore, the appropriate billing method is MACCTNLA, which
9 allocates costs based on the number of retail managed accounts
10 excluding Louisiana. An example is Project Code F3PCR12602, which
11 captures costs capture and manage costs associated with the supervision
12 and overall management of the Regulated Retail Commercial & Industrial
13 organization. This billing method appropriately recognizes the cause of
14 the cost incurred for this service and the benefit received from this service.

15

16 Q121. HAVE YOU DETERMINED THAT THE COSTS REFLECTED IN THE
17 FOUR PREDOMINANT BILLING METHODS ASSOCIATED WITH THIS
18 CLASS HAVE BEEN BILLED APPROPRIATELY?

19 A. Yes. I have reviewed each of the project codes and associated billing
20 methods. The costs reflected by the three billing methods are consistent
21 with and reflect the services captured in each respective project code.
22 The unit price charged to ETI as a result of the application of these billing

1 methods is no higher than the unit price charged to other affiliates for the
2 same or similar service and represents the actual cost of the services.

3

4 Q122. YOU HAVE ADDRESSED 93% OF THE TOTAL ETI ADJUSTED COSTS
5 ASSOCIATED WITH THIS CLASS. PLEASE ADDRESS THE
6 REMAINING 7%.

7 A. A number of other project codes and different billing methods were used
8 for the remaining 7% of such costs. The remaining project codes and
9 billing methods are set forth in my Exhibit PNS-C.

10

11 Q123. HAVE YOU DETERMINED THAT THE APPROPRIATE PROJECT
12 CODES AND BILLING METHODS WERE USED FOR THE REMAINING
13 7% OF TOTAL ETI ADJUSTED COSTS ASSOCIATED WITH THIS
14 CLASS?

15 A. Yes. I have reviewed each of the project codes and associated billing
16 methods used for the remaining 7% of Total ETI Adjusted costs
17 associated with this class and they are reasonable. The costs associated
18 with the remaining billing methods are consistent with and reflect the
19 services captured in each respective project code. The unit price charged
20 to ETI as a result of the application of these billing methods is no higher
21 than the unit price charged to other affiliates for the same or similar
22 service and represents the actual cost of the services.

1 Q124. DO THE SERVICES PROVIDED BY THIS CLASS OF SERVICES
2 DUPLICATE THE SERVICES PROVIDED BY OTHER CLASSES OR BY
3 DEPARTMENTS WITHIN ETI?

4 A. No. Although both ESI and ETI employees participate in performing Retail
5 Operations services, they do not perform the same activities. The
6 management oversight of these programs was performed by ESI and the
7 cost was captured in various project codes that can be charged only by
8 ESI employees. ETI employees do not charge to these projects and do
9 not duplicate any of the activities performed by ESI employees.

10

11 B. Budget Processes and Controls

12 Q125. PLEASE DESCRIBE THE BUDGETING PROCESS USED TO CONTROL
13 COSTS FOR THE RETAIL OPERATIONS CLASS.

14 A. Each group within Retail Operations develops an initial budget estimate
15 for contractor services, miscellaneous general expenses (primarily
16 membership, association and affiliation dues for industry organizations),
17 other direct costs, employee expenses, relocation, telecommunication,
18 office and general, and rental. The estimates are based on specific
19 projects expected to occur within the next budget cycle. These categories
20 are compared to expenditures in previous periods to gauge
21 reasonableness. Any significant projected increases are subject to close
22 scrutiny to confirm the expenses are necessary.

1 The labor-related expenses (payroll and payroll loaders and
2 allocations) and service company billings are then input to the budget
3 proposal via the accounting department and are not controlled or adjusted
4 by the sales and marketing functions within the Customer Experience
5 Department. These labor-related expenses make up a large percentage
6 of sales and marketing function's annual budget.

7 After the initial compilation, the budget is presented to management
8 and subject to modification and adjustment. During this phase, the
9 budgeted amounts are subject to significant review, justification, challenge
10 and adjustment. After all adjustments are made, the budget is input to the
11 accounting system.

12

13 Q126. IS COMPLIANCE WITH THE BUDGET MONITORED?

14 A. Yes. Cost reports are provided to ETI organizations through various cost
15 reporting systems. Each organization's management reviews actual
16 charges and compares them to the budget. The process of reviewing
17 variance reports is performed on a monthly and year-to-date basis. Each
18 organization's management is held accountable for its organization's
19 budget and must explain variances between the actual and budgeted
20 amounts. For further description of the cost reporting process for actual
21 verses budgeted amounts, see Company witness Donna S. Doucet's
22 Direct Testimony.

C. The Services and Charges Are Reasonable and Necessary

Q127. PLEASE STATE THE DOLLAR AMOUNTS OF THE ACTUAL CHARGES TO ETI FOR THE RETAIL OPERATIONS CLASS FOR EACH OF THE PAST THREE YEARS AND THE TEST YEAR.

A. Table 15 shows the ETI portion of the Retail Operations O&M costs for 2010-2012 and the Test Year. These charges have been adjusted to remove the MISO and ITC-related affiliate costs that the Company is removing from the requested cost of service (as explained by Company witness Considine), as well as the nuclear and gas department codes (as explained by Company witness Tumminello).

**Table 15 –
Trend of ETI Portion of the Retail Operations Charges
(excludes pro formas except as described above)**

ETI Portion of Retail Operations	2010	2011	2012	Test Year
Total ETI Charges	\$1,349,826	\$1,373,637	\$1,394,549	\$1,336,535

Q128. PLEASE EXPLAIN THIS TREND.

A. This trend indicates a stable level of spending for the Retail Operations class over the past three years. The slight increases in 2011 and 2012 are attributable to expanded focus on various customer desired options for contacting the Company, particularly through web or digital channels. The

1 expanded opportunity to interact with ETI via the ETI web page has been
2 very positively received by ETI's customers. Decreases are attributable to
3 process improvements and cost containment initiatives.
4

5 Q129. ARE THE SERVICES PROVIDED BY THE RETAIL OPERATIONS
6 CLASS NECESSARY TO ETI'S OPERATIONS?

7 A. Yes. As I have previously described, the services provided by ESI
8 personnel are essential to ETI's retail operations in that they enable ETI to
9 meet its customers' current needs and prepare to meet future customer
10 expectations. If these services were not provided by centralized
11 organizations, they would have to be duplicated in each of Entergy's
12 jurisdictions.
13

14 Q130. ARE THE COSTS OF THE RETAIL OPERATIONS CLASS
15 REASONABLE?

16 A. Yes. As referenced in Table 6 described above, the FERC Form 1
17 benchmark study showing the average customer service cost per
18 customer includes both ETI non-affiliate and affiliate costs. There is no
19 readily available benchmarking study that deals separately with
20 non-affiliate and affiliate costs. As set forth in this comparison, ETI
21 compares very favorably among the 21 utilities included in the benchmark
22 study. This study supports the reasonableness of the cost of the Retail
23 Operations class as a component of ETI's customer service costs.

1 Q131. WHAT OTHER EVIDENCE SHOWS THE REASONABLENESS OF
2 THESE AFFILIATE COSTS?

3 A. ESI employee headcount provides an indicator of cost management within
4 the Retail Operations class. When comparing the ESI employee count
5 from 2010-2012 and the Test Year, the study demonstrates that the
6 employee count stayed relatively stable without any major increase to
7 staffing despite a concerted effort to improve processes associated with a
8 customer experience focus. Table 16 below shows the yearly employee
9 headcount comparison.

10

**Table 16 –
Affiliate Employee Headcount Comparison
Retail Operations Class
2010-2012 and Test Year**

	2010	2011	2012	Test Year
Retail Operations Employee Headcount	77	80	81	81

11

12 Q132. WHAT CONCLUSION DO YOU REACH FROM THE EMPLOYEE
13 COUNT COMPARISON NOTED IN TABLE 16?

14 A. The table above shows that the ESI employee count for the Retail
15 Operations class has been stable, increasing only slightly to maintain the
16 operations necessary to manage the customer service activities and

1 provide quality customer service with initiatives aimed at improving
2 customer experience.

3

4 Q133. WHAT PROCESS IMPROVEMENTS DID THE COMPANY IMPLEMENT
5 TO REDUCE ITS COSTS IN PROVIDING SERVICE?

6 A. The Company implemented general process improvements during the
7 Test Year in the sales and marketing functions, which account for most of
8 the dollars attributable to the Retail Operations class, to better serve its
9 customers.

10 For example, the National Accounts team implemented a process
11 to provide information to national accounts customers during major outage
12 events (Hurricanes Gustav and Ike, for example) using electronic
13 channels such as daily emails and text messaging with restoration
14 progress (outage map images from the Entergy website) allowing
15 customers to more effectively plan their operations. Research revealed
16 that many customers prefer alternative eChannels in order to interact with
17 us. Several departments within Customer Experience have worked to
18 make alternative self-service channels available to customers 24/7.

19 In addition, the Company enhanced the features of outage texting
20 and its View Outage map to provide more information to customers to
21 obtain outage information quicker and 24/7, without the need to call a
22 CSR. In most cases, the Company notifies them before they reach out to
23 us. This service provides customers convenience and the ability to

1 conduct business outside normal business hours and helps them make
2 decisions during critical periods. This group has also implemented ways
3 to make it easier for customers to sign up for services through electronic
4 channels (online) through the use of "intelligent login." This helps
5 customers get to the right place to sign up for programs of interest by
6 minimizing navigation confusion.

7
8 V. CUSTOMER SERVICE OPERATIONS CAPITAL ADDITIONS

9 Q134. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

10 A. As part of this rate case, ETI is seeking to include Customer Service
11 Operations capital additions in its rate base. In this section of my
12 testimony, I address those capital additions.

13
14 Q135. WHAT IS THE TIME PERIOD FOR THESE CUSTOMER SERVICE
15 OPERATIONS CAPITAL ADDITIONS?

16 A. ETI is seeking to add to rate base those Customer Service Operations
17 projects closed to plant in service on ETI's books during the period starting
18 on July 1, 2011 and ending on March 31, 2013. The starting date for this
19 period is the day after the end of the test year in the most recent base rate
20 case affecting the Company, Docket No. 39896 (for which the test year
21 ended on June 30, 2011). The ending date for this period is the end of the
22 test year in this current rate case.

1 Q136. WHAT TYPES OF CUSTOMER SERVICE OPERATIONS CAPITAL
2 ADDITIONS DO YOU SUPPORT?

3 A. I support the General and Intangible capital additions that were necessary
4 for the Customer Service Operations functions.
5

6 Q137. WHAT IS THE TOTAL DOLLAR AMOUNT OF THE CUSTOMER
7 SERVICE OPERATIONS CAPITAL ADDITIONS?

8 A. The total dollar amount closed to plant in service of Customer Service
9 Operations related General and Intangible capital additions for ETI starting
10 on July 1, 2011 through March 31, 2013 is \$105,699.

11 Table 17 summarizes the Customer Service Operations projects
12 closed to plant in service. Exhibit PNS-5 provides details of all Customer
13 Service Operations projects closed to plant in service on ETI's books
14 during that period.

**Table 17 – Summary Customer Service Operations Dollars
Closed to Plant in Service July 1, 2011 – March 31, 2013**

Projects	Dollars Closed to Plant
CE Keep Me Informed Release 1	\$17,549
2012 CMS Customer/Partner Self Service Enhancement	\$41,458
2012 CMS Customer Mgmt System Enhancement	\$12,391
2012 CE Keep Me Informed Release 2	\$20,430
2012 CE Save Me Money Release 2	\$13,872
Total	\$105,699

Q138. PLEASE DESCRIBE THE INFORMATION PROVIDED ON
EXHIBIT PNS-5.

A. This exhibit includes the following information for each project:

Column A	Project Code
Column B	Project Code Description
Column C	Asset class
Column D	In service date
Column E	Asset location description
Column F	State location
Column G	Business Unit ("BU")
Column H	Non-Affiliate Charges Excluding Capital Suspense and Reimbursements

1	Column I	Reimbursements
2	Column J	Represents capital suspense overhead costs
3		associated with administrators, engineers and
4		supervisors to the capital projects for which they
5		provide services. Each function charges their capital
6		suspense to a "Capital Suspense" project, which is
7		then allocated out to the appropriate capital projects.
8		Capital Suspense costs and the subsequent
9		allocation is separated by BU and function
10		combination to more accurately match such costs on
11		the actual projects worked on for each function within
12		a BU.
13	Column K	Represents the portion of capital suspense overhead
14		costs (in Column J) from an affiliate.
15	Column L	Represents the portion of capital suspense overhead
16		costs (in Column J) that are charged to the project by
17		ETI employees.
18	Column M	Represents charges incurred by the ESI service
19		company and allocated out to the appropriate BUs
20		based on the ESI billing method assigned to the
21		project plus loaned resource charges incurred at one
22		BU and charged to another BU for services rendered
23		on behalf of that BU.
24	Column N	Represents the total affiliate portion of the charges
25		included in Column O, and is the total of Columns K,
26		and M.
27	Column O	Represents the total amount of capital additions
28		closed to plant in service.
29		
30	Q139. EXHIBIT PNS-5 INCLUDES AFFILIATE COSTS. ARE THOSE	
31	AFFILIATE COSTS NECESSARY TO IMPLEMENT PROJECTS IN	
32	SUPPORT OF THE CUSTOMER SERVICE OPERATIONS FUNCTION?	
33	A.	Yes. These Customer Service Operations projects are undertaken as
34		System-wide efforts, and therefore, by necessity, include affiliate costs.

1 Q140. WHAT IS THE DIFFERENCE BETWEEN THE AFFILIATE CHARGES
2 YOU DISCUSSED IN THOSE PORTIONS OF YOUR TESTIMONY
3 ADDRESSING THE CUSTOMER SERVICE OPERATIONS CLASS OF
4 SERVICES AND THE AFFILIATE CHARGES YOU DISCUSS IN THIS
5 SUBSECTION?

6 A. The affiliate charges for the Customer Service Operations class of
7 services discussed in Section III of my testimony include only O&M
8 affiliate charges during the test year. In contrast, the affiliate charges in
9 this section refer to capital charges that were closed to plant in service
10 from July 1, 2011 through March 31, 2013. The same budgeting, billing,
11 and cost control measures I discuss in Section III apply equally to the
12 affiliate charges that are capitalized.

13

14 Q141. WERE THE OVERALL ETI AND AFFILIATE CAPITAL COSTS FOR THE
15 CUSTOMER SERVICE OPERATIONS CLASS REASONABLE AND
16 NECESSARY?

17 A. Yes. The various projects were necessary to enable the effective
18 performance of ETI's Customer Service Operations functions. These
19 projects are associated with Entergy's efforts to improve customer
20 experience and to ensure that the systems through which customers
21 interact with the EOCs are up-to-date. The customer experience
22 initiatives fall under two overall umbrellas: Keep Me Informed and Save
23 Me Money.

Enhancements to the Call Management System (“CMS”) were necessary to upgrade the Avaya call management platform to more current software release versions. The Avaya upgrade project was completed in 2012.

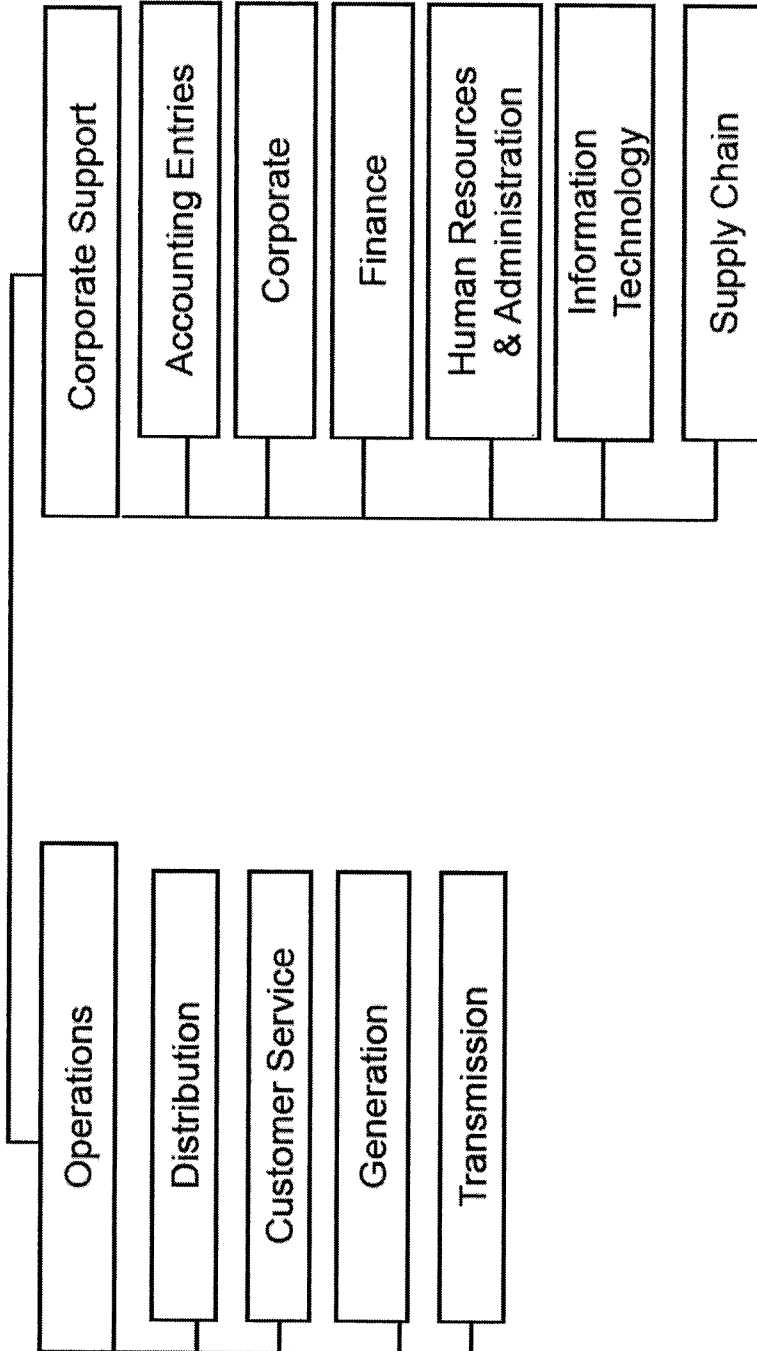
5 Company witness Julie F. Brown discusses the overall
6 reasonableness of IT costs obtained at competitive market rates, and IT
7 costs acquired in the Customer Service Operations class were acquired in
8 a similar manner. In addition, for projects where hardware was required,
9 ESI used a competitive bidding process to minimize acquisition costs.

11 VI. CONCLUSION

12 Q142. DOES THIS CONCLUDE YOUR PREPARED DIRECT TESTIMONY?

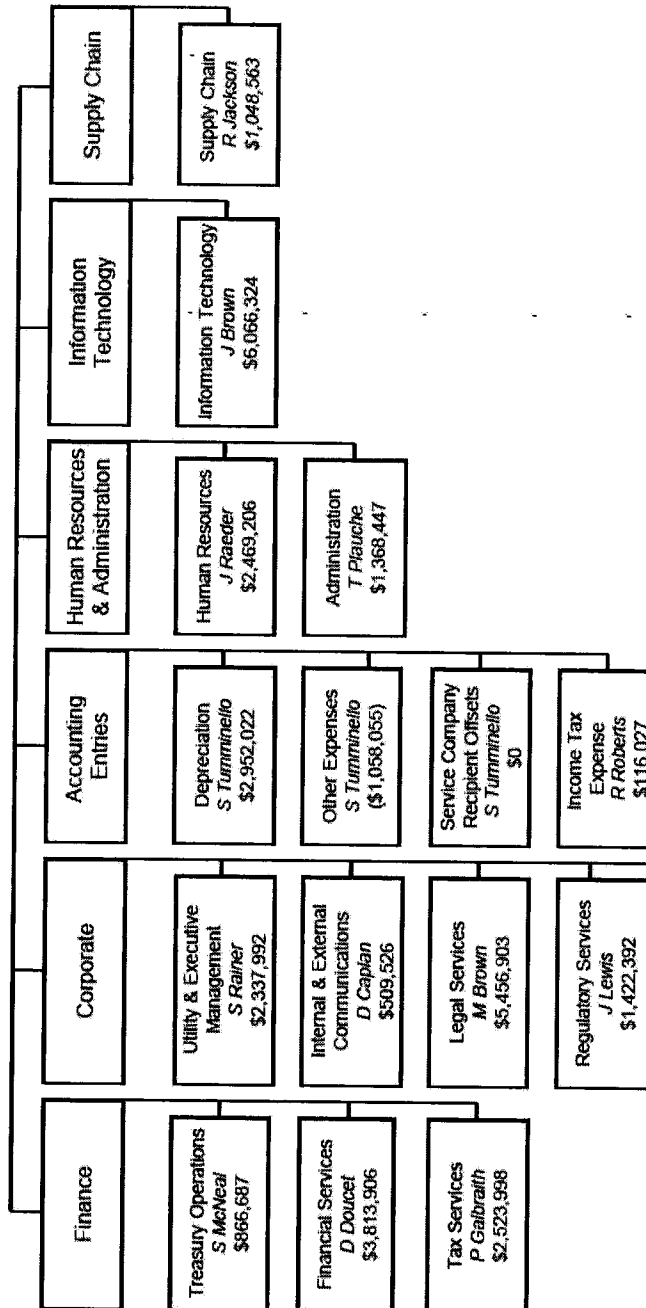
13 A. Yes, at this time.

ESI Families and Functions

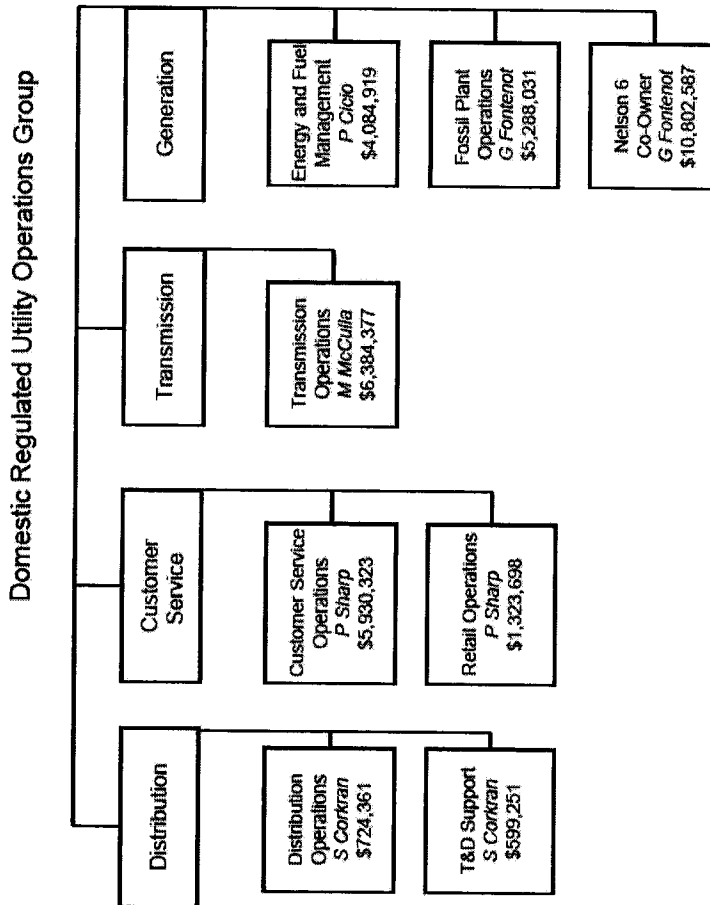


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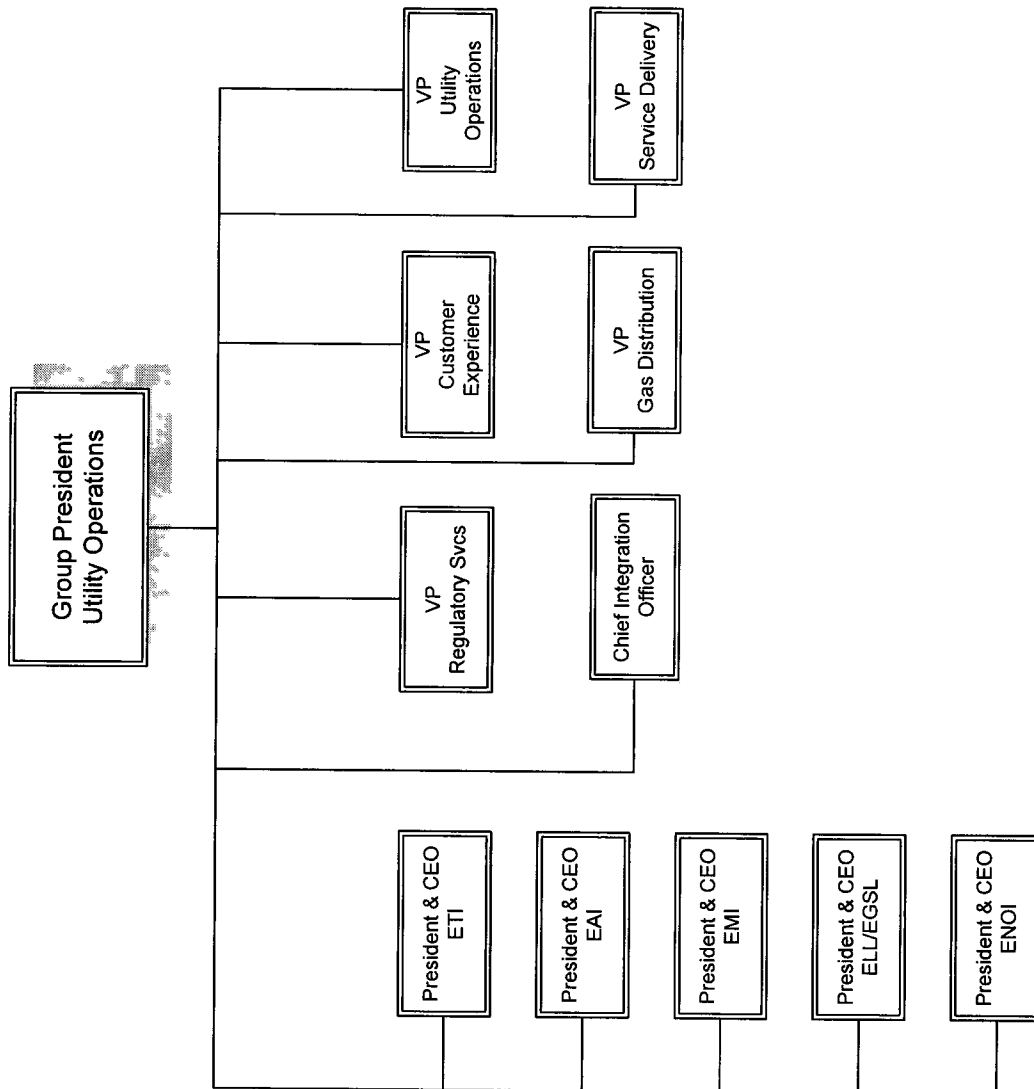
Corporate Support Functions & Classes (\$ Total ETI Adjusted)



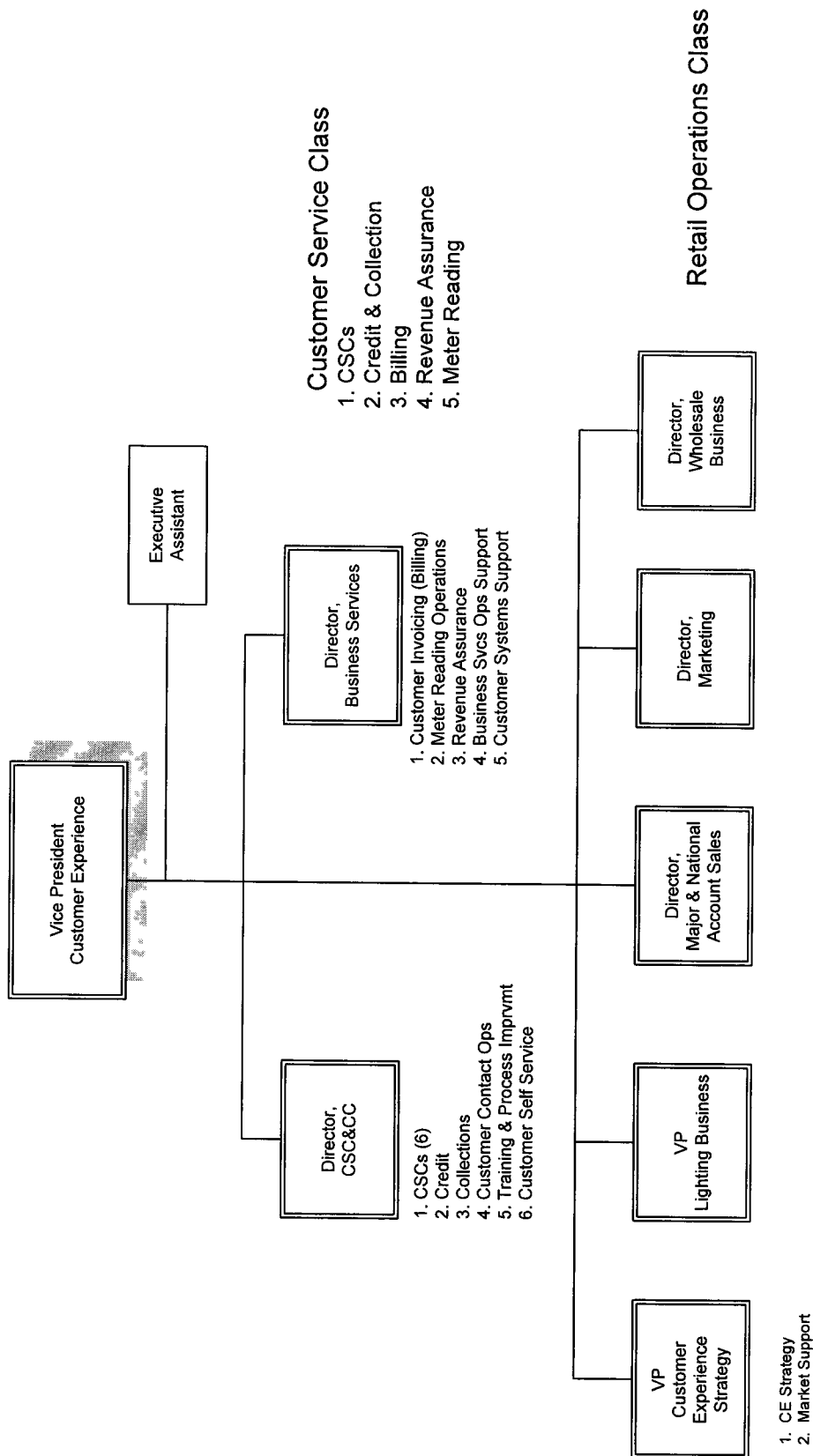
Operations Functions & Classes (\$ Total ETI Adjusted)



UTILITY OPERATIONS



CUSTOMER EXPERIENCE



First Quartile Consulting 2012 Benchmarking Results

Function	Metric	Data Year	Entergy	Quartile	Mean	Min	1st	2nd	3rd	Max
Billing	Total Billing Cost Per Account * Commodity	2010	\$6.55	3rd	\$8.29	\$4.28	\$4.98	\$6.12	\$6.70	\$35.44
		2011	\$6.66	4th	\$5.62	\$3.61	\$5.11	\$5.38	\$6.20	\$8.48
		2012	\$6.72	4th	\$5.67	\$4.46	\$5.17	\$5.48	\$5.82	\$8.31
	Bill Accuracy - Percent of Bills Adjusted After Sent To Customer	2010	0.146%	1st	0.860%	0.146%	0.280%	0.570%	1.470%	2.200%
		2011	0.097%	1st	0.594%	0.011%	0.148%	0.360%	0.919%	2.040%
		2012	0.096%	1st	0.452%	0.500%	0.208%	0.541%	0.611%	8.200%
Meter Reading	Total Meter Reading Cost Per Account * Commodity	2010	\$8.38	4th	\$7.13	\$4.21	\$6.04	\$7.29	\$8.25	\$9.41
		2011	\$8.50	3rd	\$7.88	\$0.80	\$5.90	\$7.86	\$8.62	\$17.92
		2012	\$8.61	4th	\$7.16	\$3.70	\$5.50	\$7.57	\$8.55	\$11.25
	Meter Reading Errors (Percent of Reads)	2010	0.097%	3rd	0.166%	0.000%	0.024%	0.044%	0.099%	0.994%
		2011	0.078%	3rd	0.196%	0.004%	0.023%	0.039%	0.100%	1.630%
		2012	0.133%	4th	0.046%	0.004%	0.015%	0.031%	0.062%	0.133%
	Total Contact Center Cost Per Account * Commodity	2010	\$9.30	2nd	\$9.64	\$7.36	\$7.77	\$9.33	\$9.62	\$15.15
		2011	\$9.25	3rd	\$8.71	\$3.39	\$7.69	\$8.94	\$9.85	\$13.34
		2012	\$10.09	3rd	\$8.75	\$3.60	\$7.04	\$9.69	\$10.09	\$12.02
Contact Center	Average Speed of Answer (ASA) For Calls Answered by CSR (in seconds)	2010	23	1st	83	11	29	57	130.7	253
		2011	21	1st	78.5	9.0	25.5	83.0	103.3	224.0
		2012	27	1st	72.5	9	27	59.6	99	209
	Percent (%) of Calls Answered within 30 Seconds (Service Level - SL) (excluding IVR)	2010	80%	1st	58.2%	286.0%	71.0%	62.90%	39.00%	85.0%
		2011	80%	1st	64.6%	34.00%	73.5%	70.0%	58.9%	85.0%
		2012	80%	1st	66.6%	46.9%	77.3%	67.1%	55.0%	86.0%
	Average Handle Time (AHT) (seconds) CSR on call with customer (ring time + talk time + hold time + aftercall work)	2010	314	1st	435	208	314	398	483	1018
		2011	332	1st	449	200	337	441	509	939
		2012	366	1st	431	213	366	396	501	782
Credit & Collections	Total Credit & Collections Cost (Office, Field, Outbound Calls, Ex Write-Offs) Per Account * Commodity	2010	\$2.72	1st	\$4.90	\$0.75	\$3.61	\$5.43	\$6.04	\$8.22
		2011	\$2.67	2nd	\$2.82	\$0.90	\$2.10	\$2.93	\$3.93	\$7.94
		2012	\$2.55	2nd	\$2.63	\$0.35	\$1.74	\$2.63	\$3.39	\$4.82
	Write-Offs as a Percent of Revenue	2010	0.246%	1st	1.06%	0.25%	0.60%	1.06%	1.25%	2.73%
		2011	0.282%	1st	1.10%	0.08%	0.72%	1.18%	1.42%	2.20%
		2012	0.279%	1st	1.06%	0.10%	0.83%	1.15%	1.35%	1.80%
Revenue Assurance	Revenue Collected Per Revenue Collection Expense	2010	\$4.69	1st	\$1.30	\$4.69	\$1.45	\$0.26	\$0.10	\$0.10
		2011	\$3.26	1st	\$0.88	\$3.26	\$0.74	\$0.47	\$0.20	\$0.15
		2012	\$4.40	1st	\$1.37	\$4.40	\$1.26	\$0.81	\$0.63	\$0.21

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Entergy Texas, Inc.
Dollars Closed to Plant in Service Including Affiliate Component
July 1, 2011 - March 31, 2013

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	Project Code	Project Code Description	Asset Class	In Service Date	Asset Location Description	State	Business Unit	Non-Affiliate Charges Excluding Cap Susp and Reimbursements	Reimbursements	Capital Suspense Charges	Affiliate Capital Suspense	Capital Suspense Charges excluding Affiliate	Non-Capital Suspense Affiliate Charges	Total Affiliate Charges	Dollars Closed to Plant
CUSTOMER SERVICE OPERATIONS	C1PPFI7346	CE-Keep Me Informed Release 1	Intangible	5-Apr-12	CBLE - Capital Billed to LEs	Multi-State	TX000: ENTERGY TEXAS, INC.	17,375	-	174	141	33	-	141	17,549
CUSTOMER SERVICE OPERATIONS	C1PPFI7350	2012-CMS-Cust/Partner Self Serv Enh	Intangible	28-Dec-12	CBLE - Capital Billed to LEs	Multi-State	TX000: ENTERGY TEXAS, INC.	31,384	-	286	231	55	9,788	10,019	41,458
CUSTOMER SERVICE OPERATIONS	C1PPFI7355	2012-CMS-Customer Mgmt Sys Enhm	Intangible	28-Dec-12	CBLE - Capital Billed to LEs	Multi-State	TX000: ENTERGY TEXAS, INC.	343	-	108	88	21	11,940	12,027	12,391
CUSTOMER SERVICE OPERATIONS	C1PPFI7361	2012-CE-Keep Me Informed Rel 2	Intangible	30-Jun-12	CBLE - Capital Billed to LEs	Multi-State	TX000: ENTERGY TEXAS, INC.	7,199	-	150	122	29	13,081	13,203	20,430
CUSTOMER SERVICE OPERATIONS	C1PPFI7362	2012-CE-Save Me Money Rel 2	Intangible	30-Jun-12	CBLE - Capital Billed to LEs	Multi-State	TX000: ENTERGY TEXAS, INC.	1,269	-	215	174	41	12,388	12,562	13,872
CUSTOMER SERVICE OPERATIONS								57,569	-	933	755	178	47,197	47,952	105,699
Grand Total								57,569	-	933	755	178	47,197	47,952	105,699

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

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Class	Billing Entity	Dept	Total Billings			All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
			Support	Service Company Recipient	Total					
Customer Service Operations	EAI	CAPNT	380,335	0	380,335	0	380,335	0	-55	380,280
	Total		380,335	0	380,335	0	380,335	0	-55	380,280
	EAI	CAODL	72,897	0	72,897	0	72,897	0	-10	72,886
	EGSL	CAPST	229,877	0	229,877	0	229,877	0	-33	229,844
Customer Service Operations	Total		302,774	0	302,774	0	302,774	0	-44	302,730
	EGSL	CAMKQ	43	0	43	0	43	0	0	43
	Total		43	0	43	0	43	0	0	43
	ELL		16	0	16	16	0	0	0	0
Customer Service Operations	ESI	CACRI	209,700	0	209,700	178,445	31,255	0	0	31,255
	ESI	CACS9	793,673	92,590	886,263	756,209	130,054	-335	-1,259	128,460
	ESI	CALCA	2,147	4,413	6,560	6,548	12	0	0	12
	ESI	CAMIF	1,531,339	152,000	1,683,339	1,473,251	210,088	-99	-1,345	208,643
	ESI	CAMY	1,435,196	162,859	1,598,055	1,496,000	102,055	-3,425	-1,145	97,485
	ESI	CAMJS	146,432	17,385	163,817	141,624	22,192	0	-222	21,971
	ESI	CAMKB	745,137	81,652	826,788	716,883	109,905	-684	-1,170	108,052
	ESI	CAMKG	200,501	25,745	226,246	212,574	13,672	0	-38	13,634
	ESI	CAMKN	1,877,680	232,402	2,110,083	1,997,388	112,694	-187	-606	111,902
	ESI	CAMKU	808,048	103,408	911,457	775,065	136,391	0	-553	135,838
	ESI	CAMKW	1,778,138	141,730	1,919,868	1,670,513	249,355	5,959	-1,457	253,858
	ESI	CAMKY	6,637,228	235,955	6,873,183	6,110,104	763,079	-2,297	-14,117	746,665
	ESI	CAMKZ	538	0	538	478	60	0	0	60
	ESI	CAML1	415,748	52,110	467,858	415,756	52,101	-4,175	-488	47,437
	ESI	CAMLC	181,655	20,991	202,646	202,560	87	0	-1	86
	ESI	CAMMB	395,784	49,253	445,037	391,357	53,679	0	-724	52,955
ESI	CAMYW	892,660	87,984	980,644	877,612	103,031	-2,164	-763	100,105	

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

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

			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Class	Billing Entity	Dept	Total Billings			All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
			Support	Service Company Recipient	Total					
Customer Service Operations	ESI	CAMYX	88	0	88	88	0	0	0	0
Customer Service Operations	ESI	CANFH	5,455,782	705,788	6,161,570	5,505,278	656,292	-11,381	-1,566	643,345
Customer Service Operations	ESI	CANGU	1,088,387	128,771	1,217,158	1,088,886	128,273	-2,147	-242	125,884
Customer Service Operations	ESI	CAOCE	312,830	32,170	345,000	55,321	289,679	0	-2,536	287,143
Customer Service Operations	ESI	CAOCJ	2,215,471	269,375	2,484,846	2,161,018	323,827	-942	-2,060	320,825
Customer Service Operations	ESI	CAOCK	326,887	36,207	363,094	347,833	15,261	-11	-150	15,100
Customer Service Operations	ESI	CAODG	364,568	39,572	404,140	403,987	153	-76	-1	76
Customer Service Operations	ESI	CAOFL	37,222	5,023	42,245	42,245	0	0	0	0
Customer Service Operations	ESI	CAOG2	71,387	4,744	76,131	68,217	7,913	0	-31	7,882
Customer Service Operations	ESI	CAOG3	5,084,958	662,154	5,747,112	5,129,002	618,110	-10,397	-1,288	606,425
Customer Service Operations	ESI	CAOGJ	1,161,606	62,963	1,224,569	1,074,698	149,871	-1,250	-559	148,062
Customer Service Operations	ESI	CAOGR	1,618,344	193,757	1,812,101	1,620,432	191,669	-4,175	-1,752	185,742
Customer Service Operations	ESI	CAOGV	511,549	54,802	566,351	513,818	52,534	0	-452	52,082
Customer Service Operations	ESI	CAOGX	9	0	9	9	0	0	0	0
Customer Service Operations	ESI	CAOHE	20,563	0	20,563	17,698	2,864	0	0	2,864
Customer Service Operations	ESI	CAOHG	910,840	109,789	1,020,629	859,710	160,919	-67	-1,308	159,544
Customer Service Operations	ESI	CAOHI	3,099	0	3,099	2,759	340	0	0	340
Customer Service Operations	ESI	CAOHY	700,953	83,404	784,357	758,244	26,113	0	-264	25,849
Customer Service Operations	ESI	CAOHZ	867,854	113,146	981,000	848,363	132,638	-909	-630	131,098
Customer Service Operations	ESI	CAOIR	1,770,840	214,218	1,985,058	1,909,440	75,619	-162	-737	74,719
Customer Service Operations	ESI	CAOKS	9,025	0	9,025	7,762	1,263	0	0	1,263
Customer Service Operations	ESI	CS809	84	0	84	84	0	0	0	0
Customer Service Operations	ESI	CSMAB	355	0	355	355	0	0	0	0
Customer Service Operations	ESI	CSMAI	1,147	0	1,147	1,147	0	0	0	0
Customer Service Operations	ESI	CSMK0	365,193	27,306	392,499	349,391	43,108	0	-65	43,043
Customer Service Operations	ESI	CSMLN	312,996	838	313,834	279,312	34,522	-36	-1	34,485
Customer Service Operations	ESI	PRLIO	2,187,451	664	2,188,116	1,811,033	377,083	-223,115	1,631	155,599
Customer Service Operations	ESI	SLMAM	1,249,233	149,757	1,398,990	1,225,470	173,520	-4,382	-1,656	167,481

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

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

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
Class	Billing Entity	Total Billings			All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
		Support	Service Company Recipient	Total					
Total	ESI	44,700,341	4,354,925	49,055,266	43,503,982	5,551,284	-266,457	-37,557	5,247,270
Customer Service Operations		45,383,493	4,354,925	49,738,417	43,503,982	6,234,436	-266,457	-37,656	5,930,323
Retail Operations	EAI	87	0	87	0	87	-87	0	0
Total	EAI	87	0	87	0	87	-87	0	0
Retail Operations	EGSL	135	0	135	0	135	-135	0	0
Total	EGSL	135	0	135	0	135	-135	0	0
Retail Operations	ESI	437,034	45,767	482,801	475,639	7,162	0	-66	7,097
Retail Operations	ESI	1,103,443	70,828	1,174,272	1,017,930	156,342	-2,489	-4,416	149,437
Retail Operations	ESI	350,800	0	350,800	301,896	48,903	0	0	48,903
Retail Operations	ESI	607,399	24,922	632,321	599,584	32,737	-14,773	-246	17,718
Retail Operations	ESI	286,895	27,772	314,667	310,988	3,679	-41	-1,290	2,348
Retail Operations	ESI	1,448	8	1,457	1,457	0	0	0	0
Retail Operations	ESI	613,474	65,505	678,979	618,973	60,006	-308	-518	59,179
Retail Operations	ESI	1,331,499	150,010	1,481,509	1,199,338	282,171	0	-11,221	270,950
Retail Operations	ESI	816,528	67,731	884,259	773,936	110,322	0	-734	109,588
Retail Operations	ESI	1,271,584	101,195	1,372,779	1,216,530	156,249	-751	-1,052	154,446
Retail Operations	ESI	1,039,880	110,519	1,150,399	1,031,840	118,559	0	-1,033	117,527
Retail Operations	ESI	1,837,428	142,385	1,979,813	1,717,541	262,272	0	517	262,789
Retail Operations	ESI	360,208	42,746	402,954	348,581	54,373	-19	-3,308	51,046
Retail Operations	ESI	509,035	48,745	557,780	487,274	70,506	0	-573	69,933
Retail Operations	ESI	695,426	74,533	769,958	769,928	30	0	0	30
Retail Operations	ESI	635,504	68,590	704,094	704,069	24	0	0	24
Retail Operations	ESI	1,435,072	162,619	1,597,691	1,596,689	1,003	0	-79	924

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

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

Class	Billing Entity	Dept	(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)
			Support	Service Company Recipient	Total		All Other BU's	ETI Per Books					
Retail Operations	ESI	CSMOQ	5	0	5	0	5	0	0	0	0	0	0
Retail Operations	ESI	CSMOY	3,136	0	3,136	0	3,136	0	0	0	0	0	0
Retail Operations	ESI	CSMSC	247,958	29,028	276,986	0	276,955	31	0	0	0	0	0
Retail Operations	ESI	CSMWU	1,725,020	173,010	1,898,031	0	1,897,252	778	0	0	0	0	31
Retail Operations	ESI	CSMZ3	129,283	12,284	141,567	0	141,564	3	0	0	0	0	776
Retail Operations	ESI	CSNAS	1,128,090	128,792	1,256,882	0	1,256,225	657	0	0	0	0	3
Retail Operations	ESI	CSOAG	710	0	710	0	710	0	0	0	0	0	656
Retail Operations	ESI	CSOAL	212	0	212	0	212	0	0	0	0	0	292
Retail Operations	ESI	CSOC1	432	0	432	0	432	0	0	0	0	0	0
Retail Operations	ESI	CSOC2	-685	0	-685	0	-685	0	0	0	0	0	0
Total													
Total	ESI		16,566,819	1,546,989	18,113,808	0	16,747,291	1,366,518	-18,381	-24,439	1,323,698		
Retail Operations			16,567,040	1,546,989	18,114,030	0	16,747,291	1,366,739	-18,602	-24,439	1,323,698		
Total													
For													
Witness													
Sharp, Phil N			61,950,533	5,901,914	67,852,447	0	60,251,272	7,601,175	-285,059	-62,095	7,254,021		

Exhibit PNS - 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	(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)			
					Support	Total	Service Company Recipient	Total	All Other BU's	ETI Per Books						Exclusions	Proforma Amount	Total ETI Adjusted
Customer Service Operations	EAL	FSPCCS06L	CSC non-ESI billed labor to LE	DIRECT	380,335	380,335	0	380,335	0	380,335	0	380,335	0	-55	380,280			
Total																		
Customer Service Operations	EAL	F3PCRS6245	BILLING & PAYMENT SOLUTIONS - EGSL	DIRECT	380,335	380,335	0	380,335	0	380,335	0	380,335	0	-55	380,280			
Customer Service Operations	EGSL	PCCC	Provide Call Center Contact	DIRECT	72,897	72,897	0	72,897	0	72,897	0	72,897	0	-10	72,886			
Customer Service Operations	EGSL				229,877	229,877	0	229,877	0	229,877	0	229,877	0	-33	229,844			
Total																		
Customer Service Operations	EGSL	F3PCRS3323	FIELD METER READING SUPPORT, ADM	DIRECT	302,774	302,774	0	302,774	0	302,774	0	302,774	0	-44	302,730			
Customer Service Operations	ELL				43	43	0	43	0	43	0	43	0	0	43			
Total																		
Customer Service Operations	ESI	ACPR	Accrue Payroll	N/A	43	43	0	43	0	43	0	43	0	0	43			
Customer Service Operations	ESI	CLPPF27300	CS-Agent Care System-Consumer	N/A	0	0	-2,784	-2,784	0	-2,784	-2,784	0	0	0	0			
Customer Service Operations	ESI	CLPPF7228	Cust Sys-Managed Act Website Integ	N/A	0	0	2,354	2,354	0	2,354	2,354	0	0	0	0			
Customer Service Operations	ESI	CLPPF7346	CE-Keep Me Informed Release 1	N/A	0	0	10,825	10,825	0	10,825	10,825	0	0	0	0			
Customer Service Operations	ESI	CLPPF7347	CE-Save Me Money Release 1	N/A	0	0	16,240	16,240	0	16,240	16,240	0	0	0	0			
Customer Service Operations	ESI	CLPPF7350	2012-CMS-Cust/Partner Self Serv Enh	CUSTGTX	3,401	3,401	518	3,919	0	3,919	3,373	546	0	0	0			
Customer Service Operations	ESI	CLPPF7358	2012-CustSys-Agent Care Sys Enhm	CUSTGTX	22,179	22,179	2,938	25,116	0	25,116	25,116	0	0	0	0			
Customer Service Operations	ESI	CLPPF7360	2012-CMS-Rate Making Process Automa	N/A	0	0	1,621	1,621	0	1,621	1,621	0	0	0	0			
Customer Service Operations	ESI	CLPPF7361	2012-CE-Keep Me Informed Rel 2	CUSTGTX	1,164	1,164	100	1,264	0	1,264	1,088	176	0	-1	-1			
Customer Service Operations	ESI	CLPPF7362	2012-CE-Save Me Money Rel 2	CUSTGTX	-33,261	-33,261	-5,548	-39,809	0	-39,809	-34,256	-5,553	66	66	66			
Customer Service Operations	ESI	CLPPF7367	Regulated Time-LBR & Absence Mgmt	ENPODPE	453	453	64	517	0	517	472	45	-8	-8	-8			
Customer Service Operations	ESI	CLPPM7347	DistSys-Itron Upgrade	N/A	0	0	1,863	1,863	0	1,863	1,863	0	0	0	0			
Customer Service Operations	ESI	CLPPM7347	CE-Save Me Money Release1-Minor Add	N/A	0	0	-5,036	-5,036	0	-5,036	-5,036	0	0	0	0			
Customer Service Operations	ESI	CIPPU0017A	2012 CE-Outage Communications Rel 2	CUSEGTX	22,233	22,233	2,627	24,860	0	24,860	21,143	3,717	0	-32	-32			
Customer Service Operations	ESI	CIPPU0018A	2012 CE -Welcome Experience Rel 2	CUSEGTX	40,668	40,668	5,560	46,228	0	46,228	46,228	0	0	0	0			
Customer Service Operations	ESI	CIPPU0021A	SAP Upgrade Software	CUSEGTX	7,080	7,080	726	7,805	0	7,805	7,805	0	0	0	0			
Customer Service Operations	ESI	CIPPU0022A	Energy Statement-Printed & Inter	CUSEGTX	110,217	110,217	12,678	122,895	0	122,895	122,895	0	0	0	0			
Customer Service Operations	ESI	CBPC149000	DISTB LINES REVENUE BLANKET NON-DES	DIRECTEAL	11,512	11,512	203	11,714	0	11,714	11,714	0	0	0	0			
Customer Service Operations	ESI	CBPPAMIN08	ENO AMI: Pilot Measurement Period	DIRECTENO	404	404	4,369	4,774	0	4,774	4,774	0	0	0	0			
Customer Service Operations	ESI	CBPPAMIN09	ENO AMI: Project Analysis & Closure	DIRECTENO	0	0	43	43	0	43	43	0	0	0	0			
Customer Service Operations	ESI	CBPPF7340A	2012-DistSys-Itron Upgr-EAL HW	DIRECTEAL	82	82	0	82	0	82	82	0	0	0	0			
Customer Service Operations	ESI	CBPPF7340G	2012-DistSys-Itron Upgr-EAL HW	DIRECTGL	698	698	0	698	0	698	698	0	0	0	0			
Customer Service Operations	ESI	CBPPF7340M	2012-DistSys-Itron Upgr-EMI HW	DIRECTEMI	52	52	0	52	0	52	52	0	0	0	0			
Customer Service Operations	ESI	CBPPF7340T	2012-DistSys-Itron Upgr-ETI HW	DIRECTTX	529	529	0	529	0	529	529	0	0	0	0			
Customer Service Operations	ESI	CBPPFL8207	ELL Time & Labor	DIRECTELI	120	120	0	120	0	120	120	0	0	0	0			
Customer Service Operations	ESI	CBPPFT8207	ETI Time & Labor	DIRECTTX	0	0	0	0	0	0	0	0	0	0	0			
Customer Service Operations	ESI	CBPPRTOP23	RTO Implement Software Paths 2 - 3	DIRECTTX	160	160	20	179	0	179	179	0	0	-13	-13			
Customer Service Operations	ESI	C7PPSJ1251	TORNADOES DL EAL DIST 4/25/11	DIRECTEAL	-13	-13	-5	-18	0	-18	-18	0	0	0	0			

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Exhibit PNS - 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	(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										
Customer Service Operations	ESI	C7PPS11257	STORM DL ARK DIST EAI 4/2/12	DIRCTEAI	1,011	225	1,236	1,236	0	0	1,236	0	0	0	0	
Customer Service Operations	ESI	C7PPS11278	STORM DL ARK DIST EAI 3/19/12	DIRCTEAI	-1,343	-84	-1,427	-1,427	0	0	-1,427	0	0	0	0	
Customer Service Operations	ESI	C7PPS11280	STORM DL ARK DIST EAI 8/1/12	DIRCTEAI	760	162	922	922	0	0	922	0	0	0	0	
Customer Service Operations	ESI	C7PPS11281	STORM DL ARK DIST EAI 8/1/12	DIRCTEAI	2,475	469	2,944	2,944	0	0	2,944	0	0	0	0	
Customer Service Operations	ESI	C7PPS11282	STORM DL ARK DIST EAI (5/6/2012)	DIRCTEAI	12	2	14	14	0	0	14	0	0	0	0	
Customer Service Operations	ESI	C7PPS11283	STORM DL ARK DIST EAI (5/29/2012)	DIRCTEAI	7,310	2,617	9,928	9,928	0	0	9,928	0	0	0	0	
Customer Service Operations	ESI	C7PPS11284	STORM DL ARK DIST EAI (06/11/2012)	DIRCTEAI	2,454	402	2,856	2,856	0	0	2,856	0	0	0	0	
Customer Service Operations	ESI	C7PPS11287	STORM DL ARK DIST EAI 7/6/2012	DIRCTEAI	1,845	388	2,233	2,233	0	0	2,233	0	0	0	0	
Customer Service Operations	ESI	C7PPS11288	STORM DL ARK DIST EAI 7/19/2012	DIRCTEAI	186	39	225	225	0	0	225	0	0	0	0	
Customer Service Operations	ESI	C7PPS11289	STORM DL ARK DIST EAI 7/26/2012	DIRCTEAI	1,509	305	1,815	1,815	0	0	1,815	0	0	0	0	
Customer Service Operations	ESI	C7PPS11291	STORM DL ARK DIST EAI 8/12/12	DIRCTEAI	126	17	143	143	0	0	143	0	0	0	0	
Customer Service Operations	ESI	C7PPS11292	H-Isaac Capital Distr EAI 8/28/12	DIRCTEAI	43,129	6,407	49,536	49,536	0	0	49,536	0	0	0	0	
Customer Service Operations	ESI	C7PPS11293	STORM DL ARK DIST EAI 9/6/12	DIRCTEAI	4,830	871	5,700	5,700	0	0	5,700	0	0	0	0	
Customer Service Operations	ESI	C7PPS11294	STORM DL ARK DIST EAI 10/17/12	DIRCTEAI	20	3	24	24	0	0	24	0	0	0	0	
Customer Service Operations	ESI	C7PPS11298	STORM DL ARK DIST EAI 12/20/12	DIRCTEAI	4,219	1,042	5,262	5,262	0	0	5,262	0	0	0	0	
Customer Service Operations	ESI	C7PPS11299	SNOW STORM DL EAI DIST 12/25/12	DIRCTEAI	201,404	37,391	238,795	238,795	0	0	238,795	0	0	0	0	
Customer Service Operations	ESI	C7PPS11301	STORM DL ARK DIST EAI 01/12/13	DIRCTEAI	491	113	604	604	0	0	604	0	0	0	0	
Customer Service Operations	ESI	C7PPS11302	STORM DL ARK DIST EAI 1/29/13	DIRCTEAI	74	16	89	89	0	0	89	0	0	0	0	
Customer Service Operations	ESI	C7PPS11303	STORM DL ARK DIST EAI 02/20/2013	DIRCTEAI	36,626	5,818	42,444	42,444	0	0	42,444	0	0	0	0	
Customer Service Operations	ESI	C7PPS12474	STORM Dmg ELL 4/25 to 4/27/11	DIRCTELI	-8	-3	-11	-11	0	0	-11	0	0	0	0	
Customer Service Operations	ESI	C7PPS12496	STORM Dmg LA DIST ELL ISSUED 3-9-12	DIRCTELI	-660	-47	-707	-707	0	0	-707	0	0	0	0	
Customer Service Operations	ESI	C7PPS12497	STORM Dmg LA DIST ELL ISS 3/21/12	DIRCTELI	549	117	666	666	0	0	666	0	0	0	0	
Customer Service Operations	ESI	C7PPS12499	STORM Dmg LA DIST OPS ELL ISS 4/3	DIRCTELI	1,597	355	1,952	1,952	0	0	1,952	0	0	0	0	
Customer Service Operations	ESI	C7PPS12500	ELL STORM 05/02 - 05/03/12	DIRCTELI	593	107	700	700	0	0	700	0	0	0	0	
Customer Service Operations	ESI	C7PPS12501	STORM Dmg LA DIST OPS ELL ISS 5/31	DIRCTELI	12,133	4,602	16,735	16,735	0	0	16,735	0	0	0	0	
Customer Service Operations	ESI	C7PPS12502	STORM Dmg LA DIST OPS ELL ISS 6/11	DIRCTELI	813	133	946	946	0	0	946	0	0	0	0	
Customer Service Operations	ESI	C7PPS12503	STORM Dmg LA (ELL) JUL 4-10, 2012	DIRCTELI	401	84	486	486	0	0	486	0	0	0	0	
Customer Service Operations	ESI	C7PPS12505	STORM Dmg LA DIST OPS ELL ISS 7/18	DIRCTELI	740	154	894	894	0	0	894	0	0	0	0	
Customer Service Operations	ESI	C7PPS12507	STORM Dmg ELL (AUG 5-10, 2012)	DIRCTELI	878	165	1,043	1,043	0	0	1,043	0	0	0	0	
Customer Service Operations	ESI	C7PPS12508	STORM Dmg LA 8-17-12 to 8-20-12	DIRCTELI	316	45	361	361	0	0	361	0	0	0	0	
Customer Service Operations	ESI	C7PPS12509	HURRICANE ISAAC OPS ELL 8/28/12	DIRCTELI	276,899	39,676	316,536	316,536	0	0	316,536	0	0	0	0	
Customer Service Operations	ESI	C7PPS12510	STORM Dmg LA 12/19 - 12/20	DIRCTELI	1,013	250	1,263	1,263	0	0	1,263	0	0	0	0	
Customer Service Operations	ESI	C7PPS12512	STORM Dmg LA DIST OPS ELL ISS 12/26	DIRCTELI	4,461	798	5,260	5,260	0	0	5,260	0	0	0	0	
Customer Service Operations	ESI	C7PPS12514	STORM Dmg LA DIST OPS ELL ISS 1/14/	DIRCTELI	1,991	458	2,449	2,449	0	0	2,449	0	0	0	0	
Customer Service Operations	ESI	C7PPS12515	ELL Cold Front 1/29/13 - 1/30/13	DIRCTELI	37	8	44	44	0	0	44	0	0	0	0	
Customer Service Operations	ESI	C7PPS12520	EMI StormTornadoes DistOps 4/25/11	DIRCTEMI	409	89	498	498	0	0	498	0	0	0	0	
Customer Service Operations	ESI	C7PPS13204	EMI March 2012 Storm Dist Ops-MS	DIRCTEMI	1	-2	-1	-1	0	0	-1	0	0	0	0	
Customer Service Operations	ESI	C7PPS13221		DIRCTEMI	-440	-44	-484	-484	0	0	-484	0	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		(C)	(D)	(E)	(F)	(G)	(H)
					Support	Service Company Recipient						
Customer Service Operations	ESI	C7PPS33222	EMI April 2012 Storm Dist Ops MS	DIRECTMI	4,105	899	5,004	5,004	0	0	0	0
Customer Service Operations	ESI	C7PPS33223	EMI JUNE 11 THUNDERSTORM- Dist Ops	DIRECTMI	6,672	1,059	7,732	7,732	0	0	0	0
Customer Service Operations	ESI	C7PPS33224	EMI May 2012 Storm Dist Ops MS	DIRECTMI	696	125	821	821	0	0	0	0
Customer Service Operations	ESI	C7PPS33225	EMI June 2012 Storm Dist Ops MS	DIRECTMI	714	110	824	824	0	0	0	0
Customer Service Operations	ESI	C7PPS33226	EMI JULY 2012 Storm Dist Ops MS	DIRECTMI	1,210	254	1,464	1,464	0	0	0	0
Customer Service Operations	ESI	C7PPS33227	H-Isaac Capital Dist EMI 8/28/12	DIRECTMI	63,784	9,345	73,129	73,129	0	0	0	0
Customer Service Operations	ESI	C7PPS33228	EMI August 2012 Storm Dist Ops MS	DIRECTMI	257	36	295	295	0	0	0	0
Customer Service Operations	ESI	C7PPS33231	EMI OCT 2012 Storm Dist Ops MS	DIRECTMI	754	81	835	835	0	0	0	0
Customer Service Operations	ESI	C7PPS33233	EMI DECEMBER 2012 STORM DIST OPS MS	DIRECTMI	1,674	400	2,074	2,074	0	0	0	0
Customer Service Operations	ESI	C7PPS33235	EMI JANUARY 2013 STORM DIST OPS MS	DIRECTMI	13,318	1,755	15,073	15,073	0	0	0	0
Customer Service Operations	ESI	C7PPS33236	EMI Ice Event Jan 2013 DIST OPS MS	DIRECTMI	3,169	514	3,683	3,683	0	0	0	0
Customer Service Operations	ESI	C7PPS4091	HURRICANE ISAC DIST ENOI 8/28/12	DIRECTNO	79,208	11,561	90,769	90,769	0	0	0	0
Customer Service Operations	ESI	C7PPS4096	STORM DMG LA DIST OPS ENO ISS 4-4	DIRECTNO	261	58	319	319	0	0	0	0
Customer Service Operations	ESI	C7PPS4097	STORM DMG LA DIST OPS ENO ISS 6/11	DIRECTNO	222	36	258	258	0	0	0	0
Customer Service Operations	ESI	C7PPS4100	STORM DMG LA DIST OPS ENO ISS 7/20	DIRECTNO	370	77	447	447	0	0	0	0
Customer Service Operations	ESI	C7PPS7259	Storm Dmg Dist EMI 4/2/12	DIRECTTX	851	189	1,040	1,040	0	0	0	0
Customer Service Operations	ESI	C7PPS7260	Storm Dmg Dist EMI 4/20/12	DIRECTTX	1,513	299	1,812	1,812	0	0	0	0
Customer Service Operations	ESI	C7PPS7262	Storm Dmg Dist EMI 5/31/12	DIRECTTX	533	84	617	617	0	0	0	0
Customer Service Operations	ESI	C7PPS7263	Storm Dmg Dist EMI 6/6/12	DIRECTTX	109	16	125	125	0	0	0	0
Customer Service Operations	ESI	C7PPS7264	Storm Dmg Dist EMI 6-12-12	DIRECTTX	2,312	379	2,690	2,690	0	0	0	0
Customer Service Operations	ESI	C7PPS7267	Storm Dmg Dist EMI 7/21/12	DIRECTTX	555	115	670	670	0	0	0	0
Customer Service Operations	ESI	C7PPS7270	Storm Dmg Dist EMI 8/10/12	DIRECTTX	86	13	99	99	0	0	0	0
Customer Service Operations	ESI	C7PPS7271	Storm Dmg Dist EMI 8/16/12	DIRECTTX	157	31	188	188	0	0	0	0
Customer Service Operations	ESI	C7PPS7272	Storm Dmg Dist EMI 8/18/12	DIRECTTX	307	44	350	350	0	0	0	0
Customer Service Operations	ESI	C7PPS7280	Storm Dmg Dist 12/20/12	DIRECTTX	1,522	376	1,897	1,897	0	0	0	0
Customer Service Operations	ESI	C7PPS7281	Storm Dmg Dist EMI 12/25/12	DIRECTTX	24,955	4,564	29,519	29,519	0	0	0	0
Customer Service Operations	ESI	C7PPS7283	Storm Dmg Dist EMI 2/25/13	DIRECTTX	694	151	845	845	0	0	0	0
Customer Service Operations	ESI	C7PPS8411	HURRICANE ISAAC DIST EGSL 8-28-12	DIRECTLG	102,490	14,693	117,183	117,183	0	0	0	0
Customer Service Operations	ESI	C7PPS8432	STORM DMG LA EGSL 3/20 - 3/22/12	DIRECTLG	905	192	1,097	1,097	0	0	0	0
Customer Service Operations	ESI	C7PPS8433	STORM DMG LA EGSL 4/2 - 4/5/12	DIRECTLG	931	207	1,138	1,138	0	0	0	0
Customer Service Operations	ESI	C7PPS8435	Storm Dmg EGSL-LA 6/6/12-6/7/12	DIRECTLG	530	75	606	606	0	0	0	0
Customer Service Operations	ESI	C7PPS8436	STORM DMG EGSL-LA 7/5-7/9/12	DIRECTLG	350	74	424	424	0	0	0	0
Customer Service Operations	ESI	C7PPS8437	EGSL-LA Storm 7/19/12 - 7/22/12	DIRECTLG	1,514	314	1,828	1,828	0	0	0	0
Customer Service Operations	ESI	C7PPS8438	STM DMG EGSL 8/5 - 8/10/12	DIRECTLG	236	41	278	278	0	0	0	0
Customer Service Operations	ESI	C7PPS8439	STORM DMG EGSL 8/17/12 - 8/20/12	DIRECTLG	307	44	350	350	0	0	0	0
Customer Service Operations	ESI	C7PPS8442	Storm DMG EGSL 12.20.12	DIRECTLG	338	84	421	421	0	0	0	0
Customer Service Operations	ESI	C7PPS8443	STORM DMG LA DIST OPS EGS ISS 12/26	DIRECTLG	5,006	786	5,793	5,793	0	0	0	0
Customer Service Operations	ESI	ELPQR56222	Sales & Mktg - ELL	DIRECTLI	10,036	1,356	11,392	11,392	0	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	Total Billings		All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
				Support	Service Company Recipient					
Customer Service Operations	ESI	EIPCR56226	Sales & Mktg - ALL JURIS	322,144	18,488	296,220	44,412	0	-271	44,141
Customer Service Operations	ESI	EIPCR73451	TRAINING & PROCESS IMPROVEMENT - EA	313	0	313	0	0	0	0
Customer Service Operations	ESI	EIPCR73452	TRAINING & PROCESS IMPROVEMENT - EG	4	0	4	0	0	0	0
Customer Service Operations	ESI	EIPCR73455	TRAINING & PROCESS IMPROVEMENT - EM	4	0	4	0	0	0	0
Customer Service Operations	ESI	EIPCR73457	TRAINING & PROCESS IMPROVEMENT - ES	4	0	4	0	0	0	0
Customer Service Operations	ESI	EIPPA1414	Unbilled Lights Recovery Louisiana	1,662,172	196,738	1,654,900	204,011	0	-1,953	202,057
Customer Service Operations	ESI	EIPPS1255	T-Grid Storm - ELL 4/25/11	73	9	82	0	0	0	0
Customer Service Operations	ESI	EIPPS12478	T-Grid Storm - ELL 4/25 - 4/27/11	-2	-1	-3	0	0	0	0
Customer Service Operations	ESI	EIPPS12517	HURRICANE ISAAC T-Grid ELL 8-27-2012	4,225	502	4,728	0	0	0	0
Customer Service Operations	ESI	EIPPS13206	T-Grid Storm Tornadoes EMI 4/25/11	-1	0	-1	0	0	0	0
Customer Service Operations	ESI	EIPPS13211	T-Grid H ISAAC Damage EMI 8/28/12	30	5	35	0	0	0	0
Customer Service Operations	ESI	EIPPS14087	HURRICANE ISAAC T-Grid ENOI 8.28.12	1,861	220	2,082	0	0	0	0
Customer Service Operations	ESI	EIPPS18444	HURRICANE ISAAC T-Grid ESSL	503	62	565	0	0	0	0
Customer Service Operations	ESI	EIPPS18444	System Command Center costs	0	0	0	0	0	0	0
Customer Service Operations	ESI	EIPPS18444	System Command Center ISAAC 2012	0	0	0	0	0	0	0
Customer Service Operations	ESI	F3PCCEPARK	CONSUMER ED PROGRAMS - LOUISIANA	97,739	0	97,739	0	0	0	0
Customer Service Operations	ESI	F3PCCEPARK	CONSUMER ED PROGRAMS - MISSISSIPPI	71,387	664	72,052	0	0	0	0
Customer Service Operations	ESI	F3PCCEPNEW	CONSUMER ED PROGRAMS N.O.	57,510	0	57,510	0	0	0	0
Customer Service Operations	ESI	F3PCCEPNEW	CONSUMER ED PROGRAMS TEXAS	20,459	0	20,459	0	0	0	0
Customer Service Operations	ESI	F3PCE14420	REGULATORY AFFAIRS - EA	59,293	0	59,293	0	0	0	0
Customer Service Operations	ESI	F3PCE14420	POWERHOUSE OPERATIONS	24,187	2,823	27,010	0	-31,085	0	28,208
Customer Service Operations	ESI	F3PCFACALL	FACILITIES SVCS- ALL COS	1,547	0	1,547	0	0	0	0
Customer Service Operations	ESI	F3PCFAPWHS	FACILITIES SVCS- ESI- CUSTOMER SERV	781	0	781	0	0	0	0
Customer Service Operations	ESI	F3PCFASCS	FACILITIES SVCS- ESI- UTILITY OPNS	17,375	0	17,375	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	HR SERVICES- ALL COMPANIES	7,657	0	7,657	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	MAJOR ACCOUNTS BILLING - EAI	0	0	0	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	MAJOR ACCOUNTS BILLING - EMI/ENOI	152,127	18,483	170,610	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	MAJOR ACCOUNTS BILLING - EMI	217,570	29,379	246,949	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	BILLING OF CUSTOMERS-ELI (AUTO/MANU)	117,094	14,197	131,291	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	BILLING OF CUST-EGS/ALA/OUTSIDE CIS	286,985	36,891	323,876	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	BILLING OF CUST-TX DISC/OUTSIDE CIS	563,268	72,418	635,686	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	BILLING OF CUSTOMERS-ENOI (AUTO/MAN)	156,732	19,957	176,689	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	TELEPHONE CENTER - SOUTHERN	360,204	47,371	407,575	0	0	-929	175,760
Customer Service Operations	ESI	F3PCFASUOP	CUSTOMER RELATIONS - SOUTHERN	2,820	0	2,820	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	CUSTOMER ACCOUNTING	21,941	0	21,941	0	0	0	0
Customer Service Operations	ESI	F3PCFASUOP	MAJOR ACCOUNTS BILLING	167,022	14,100	181,122	0	0	-371	24,891
Customer Service Operations	ESI	F3PCFASUOP	CUSTOMER ACT SVCS- ELI & ENOI	648,497	74,888	723,385	92,042	0	-849	91,192
Customer Service Operations	ESI	F3PCFASUOP		83	0	83	0	0	0	0

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Exhibit PNS - 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		All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
					Support	Service Company Recipient					
Customer Service Operations	ESI	F3PCR10367	REVENUE ASSURANCE - EMI	DIRCTEMI	282,840	31,180	314,020	0	0	0	0
Customer Service Operations	ESI	F3PCR10370	CUST ACCTG SRVS - EMI WORK ALLOC	DIRCTEMI	94,579	11,333	105,912	0	0	0	0
Customer Service Operations	ESI	F3PCR10385	REVENUE ASSURANCE - ENOI	DIRCTENO	78,254	8,166	86,421	0	0	0	0
Customer Service Operations	ESI	F3PCR29324	REVENUE ASSURANCE - ADM	CUSTEGOP	1,586,287	188,557	1,774,843	247,543	-3,425	-1,916	242,202
Customer Service Operations	ESI	F3PCR53095	HEADQUARTER'S CREDIT & COLLECTIONS	CUSTEGOP	1,997,387	204,114	2,201,501	1,894,473	0	-1,858	305,170
Customer Service Operations	ESI	F3PCR56136	BUSINESS OFFICE STUDY - ENOI	DIRCTENO	8,419	1,103	9,522	0	0	0	0
Customer Service Operations	ESI	F3PCR56240	BILLING & PAYMENT SOLUTIONS - EAI	DIRCTEAI	8,744	266	9,010	0	0	0	0
Customer Service Operations	ESI	F3PCR56241	BILLING & PAYMENT SOLUTIONS - EMI	DIRCTEMI	13,143	1,517	14,660	0	0	0	0
Customer Service Operations	ESI	F3PCR56242	BILLING & PAYMENT SOLUTIONS - ENOI	DIRCTENO	4,186	421	4,606	0	0	0	0
Customer Service Operations	ESI	F3PCR56243	BILLING & PAYMENT SOLUTIONS - EGST	DIRCTEG	9,907	1,192	11,099	0	0	0	0
Customer Service Operations	ESI	F3PCR56244	BILLING & PAYMENT SOLUTIONS - EGST	DIRCTEG	9,109	804	9,912	0	0	0	0
Customer Service Operations	ESI	F3PCR56245	BILLING & PAYMENT SOLUTIONS - EGST	DIRCTTX	12,992	1,505	14,497	0	0	0	0
Customer Service Operations	ESI	F3PCR57265	INTERVAL BILLING DATA - ESI	CUSEOPCO	591,667	71,151	662,818	563,899	0	-1,467	14,351
Customer Service Operations	ESI	F3PCR73320	SYSTEM DEVELOP. & PROJ MGMT	CUSTEGOP	1,669,865	142,548	1,812,414	1,559,640	0	-959	97,960
Customer Service Operations	ESI	F3PCR73322	CUSTOMER BILLING OPERATIONS ADM	CUSTEGOP	21,986	0	21,986	18,923	0	-1,681	251,093
Customer Service Operations	ESI	F3PCR73323	FIELD METER READING SUPPORT, ADM	CUSTEGOP	976,724	109,276	1,086,000	934,525	0	0	3,063
Customer Service Operations	ESI	F3PCR73326	CUSTOMER SERVICE CENTER SUPPORT, AD	CUSTCALL	7,294,467	310,231	7,604,698	6,767,487	0	-1,571	149,904
Customer Service Operations	ESI	F3PCR73328	FIELD METER READING - EAI	DIRCTEAI	262,625	28,727	291,352	291,352	0	-3,032	834,179
Customer Service Operations	ESI	F3PCR73330	FIELD METER READING - ENOI	DIRCTENO	230,522	26,163	256,685	256,685	0	0	0
Customer Service Operations	ESI	F3PCR73332	FIELD METER READING - ENOI	DIRCTENO	137,967	16,068	154,035	154,035	0	0	0
Customer Service Operations	ESI	F3PCR73333	FIELD CREDIT & COLLECTIONS - SOUTHE	CUSEOUT	128,141	15,038	143,179	143,179	0	0	0
Customer Service Operations	ESI	F3PCR73336	FIELD METER READING - EMI	DIRCTEMI	5,197	698	5,897	5,897	0	0	0
Customer Service Operations	ESI	F3PCR73337	INTERVAL BILLING DATA - EMI	DIRCTEMI	34,501	4,659	39,160	39,160	0	0	0
Customer Service Operations	ESI	F3PCR73338	INTERVAL BILLING DATA - ENOI	DIRCTENO	34,181	4,591	38,772	38,772	0	0	0
Customer Service Operations	ESI	F3PCR73345	QUICK PAYMENT CENTER, ADM	CUSEOPCO	6,976	870	7,846	6,674	0	-12	1,161
Customer Service Operations	ESI	F3PCR73348	BUSINESS PROCESS SOLUTIONS	CUSTEGOP	34,395	4,194	38,588	33,206	0	-54	5,328
Customer Service Operations	ESI	F3PCR73350	LOAD RESEARCH - EAI	DIRCTEAI	37,946	4,109	37,055	37,055	0	0	0
Customer Service Operations	ESI	F3PCR73351	INTERVAL BILLING DATA - EMI	DIRCTEMI	25,821	3,522	29,343	29,343	0	0	0
Customer Service Operations	ESI	F3PCR73353	FIELD CREDIT AND COLLECTIONS-EMI &	CUSEGML	91	13	104	104	0	0	0
Customer Service Operations	ESI	F3PCR73371	NEW ORLEANS CUSTOMER SERVICE CENTER	CUSEMETR	129	0	129	129	0	0	0
Customer Service Operations	ESI	F3PCR73372	LOUISIANA CUSTOMER SERVICE CENTER	CUSEOUT	34,443	10	34,453	34,453	0	0	0
Customer Service Operations	ESI	F3PCR73373	MISSISSIPPI CUSTOMER SERVICE CENTER	DIRCTEMI	144	0	144	144	0	0	0
Customer Service Operations	ESI	F3PCR73374	Jackson Customer Service Center	CUSTCALL	4,140,150	521,330	4,661,480	4,149,835	0	-1,096	510,549
Customer Service Operations	ESI	F3PCR73380	CREDIT SYSTEMS	CUSTEGOP	1,366,453	167,447	1,533,900	1,315,979	0	-1,312	212,609
Customer Service Operations	ESI	F3PCR73381	CUSTOMER SVC CNTR VERIFICATION DESK	CUSTEGOP	829,636	108,031	937,667	806,899	0	-625	130,143
Customer Service Operations	ESI	F3PCR73382	West Monroe Customer Service Center	CUSTCALL	4,938,459	631,543	5,570,002	4,958,563	0	-1,307	610,132
Customer Service Operations	ESI	F3PCR73384	CUSTOMER SVC CNTR TECHNICAL DESK	CUSEGTX	5,281	0	5,281	5,281	0	0	0
Customer Service Operations	ESI	F3PCR73390	CUSTOMER SVS CTL - ENTERGY BUSINESS	MACCTALL	1,162,751	136,363	1,299,114	1,130,747	0	-1,650	166,717

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Exhibit PNS - 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	Total Billings		All Other BU's	ETI Per Books	Exclusions	Proforma Amount	Total ETI Adjusted
				Support	Service Company Recipient					
Customer Service Operations	ESI	F3PCR73400	FIELD METER READING - TX DISTRIBUTIO	304,222	32,139	336,361	336,361	0	-2,665	333,696
Customer Service Operations	ESI	F3PCR73401	FIELD METER READING - EGGI - LA ONLY	247,001	26,920	273,921	273,921	0	0	0
Customer Service Operations	ESI	F3PCR73408	REV ASSURANCE EGGI - LA	84,989	9,948	94,937	94,937	0	0	0
Customer Service Operations	ESI	F3PCR73411	TRAINING & PROCESS IMPROVEMENT SUMM	291,742	34,489	326,231	326,231	0	0	0
Customer Service Operations	ESI	F3PCR73450	CREDIT CALL OUTSOURCING	166	23	189	189	21	0	21
Customer Service Operations	ESI	F3PCR73458	INTERVAL BILLING DATA-ADM	2,469	0	2,469	2,469	344	0	344
Customer Service Operations	ESI	F3PCR73492	CCS SYSTEM SUPPORT	18,332	1,917	20,249	20,249	3,018	-8	3,010
Customer Service Operations	ESI	F3PCR73503	LOUISIANA CUSTOMER SERVICE CENTER -	1,640,833	196,725	1,837,558	1,837,558	0	0	0
Customer Service Operations	ESI	F3PCR73526	Utility Management Support - O&M	88	0	88	88	0	0	0
Customer Service Operations	ESI	F3PCR73526	Skills Training - EGGI TX	89,011	9,900	98,911	98,911	13,796	-338	13,458
Customer Service Operations	ESI	F3PCR73526	Skills Training - EGGI LA	1,384	124	1,508	1,508	1,508	-11	1,496
Customer Service Operations	ESI	F3PCR73526	TRANSMISSION O&M MGMT/SUPPORT - ESI	1,070	95	1,165	1,165	0	0	0
Customer Service Operations	ESI	F3PCR73526	AMI Strategy Expense	39,450	4,804	44,254	44,254	6,604	-67	6,537
Customer Service Operations	ESI	F3PCR73526	Advanced Mgmt Dev Program	14,572	0	14,572	14,572	13,903	0	669
Customer Service Operations	ESI	F3PCR73526	Customer Experience Strategy	762,202	23,856	786,058	786,058	109,542	-299	109,243
Customer Service Operations	ESI	F3PCR73526	Fall Lighting Campaign EGGI	25,881	3,390	29,271	29,271	0	0	0
Customer Service Operations	ESI	F3PCR73526	Fall Lighting Campaign ELL	36,319	4,816	41,135	41,135	0	0	0
Customer Service Operations	ESI	F3PCR73526	Fall Lighting Campaign ENOI	4,343	575	4,917	4,917	0	0	0
Customer Service Operations	ESI	F3PCR73526	EAI CS Northeast Region	259	0	259	259	0	0	0
Customer Service Operations	ESI	F3PCR73526	EAI 2013 Rate Filing	21,782	2,526	24,308	24,308	0	0	0
Customer Service Operations	ESI	F3PCR73526	EGSL LPSC Rate Case TY2012	7,559	900	8,460	8,460	0	0	0
Customer Service Operations	ESI	F3PCR73526	ELL LPSC Rate Case TY2012	10,695	1,272	11,967	11,967	0	0	0
Customer Service Operations	ESI	F3PCR73526	Spring Lighting Campaign - EAI	244	0	244	244	0	0	0
Customer Service Operations	ESI	F3PCR73526	Spring Lighting Campaign - ELL	141	0	141	141	0	0	0
Customer Service Operations	ESI	F3PCR73526	Winter Lighting Campaign EGGI	-21	0	-21	-21	0	0	0
Customer Service Operations	ESI	F3PCR73526	Winter Lighting Campaign ELL	119	19	138	138	0	0	0
Customer Service Operations	ESI	F3PCR73526	Winter Lighting Campaign ENOI	65	0	65	65	0	0	0
Customer Service Operations	ESI	F3PCR73526	Billing of Customers-EAI (Auto/Manu)	92,650	11,152	103,803	103,803	0	0	0
Customer Service Operations	ESI	F3PCR73526	CUSTOMER ACT SVCS - LA (L.L.G.N)	101,280	10,735	112,015	112,015	0	0	0
Customer Service Operations	ESI	F3PCR73526	CCS CUSTOMER ACCOUNTING	572,673	68,483	641,156	641,156	0	0	0
Customer Service Operations	ESI	F3PCR73526	CUST ACCOUNTING ESI HAMMOND	145,922	13,971	159,892	159,892	0	0	0
Customer Service Operations	ESI	F3PCR73526	Beaumont Customer Service Center	64,693	4,744	69,437	69,437	7,628	-31	7,597
Customer Service Operations	ESI	F3PCR73526	Baton Rouge Customer Service Center	834,372	83,863	918,235	918,235	100,823	-763	100,059
Customer Service Operations	ESI	F3PCR73526	Central Administration Costs	348,735	30,737	379,472	379,472	41,676	-97	41,579
Customer Service Operations	ESI	F3PCR73526	Little Rock Customer Service Center	304,044	189	304,234	304,234	33,389	0	33,389
Customer Service Operations	ESI	F3PCR73526	New Orleans Customer Service Center	984,683	112,906	1,097,590	1,097,590	120,452	-240	120,212
Customer Service Operations	ESI	F3PCR73526	CIS/AS System Support EGGI-TX	61,492	7,519	69,011	69,011	69,011	-697	68,315

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