EXHIBITS

Exhibit JJ-1	Participation by Jay Joyce in Utility Proceedings
Exhibit JJ-2	Public Utility Commission of Texas Substantive Rule 25.231(c)(2)(B)(iii)
Exhibit JJ-3	Results of Lead-Lag Study
Exhibit JJ-4	Summary of Lead-Lag Study

I. POSITION AND QUALIFICATIONS

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Jay Joyce. My business address is Expergy®, 325 N. St. Paul Street, Dallas, Texas, 75201.

Q2. WHAT SERVICES DOES EXPERGY OFFER?

A. Founded in 2008, Expergy provides expert consulting services to the energy and utility industries. These services include utility rate design, cost allocation, cash working capital studies, depreciation and valuation studies, rate case assistance, expert testimony, and other related consulting services.

Q3. WHAT IS YOUR POSITION WITH EXPERGY?

A. I am president of the firm. My client responsibilities include preparing and presenting analyses relating to pricing and rate design matters, cost of service and revenue requirement issues, cash working capital studies, customer and weather normalization, and other gas, electric, water, and wastewater related matters.

Q4. BRIEFLY DESCRIBE YOUR QUALIFICATIONS.

A. I graduated from the University of Texas in 1986 with a Bachelor of Business Administration degree in Finance. In 1989, I earned a Master of Business Administration degree from Southern Methodist University.

While at Southern Methodist University, I was employed by Reed-Stowe & Co. as a Senior Consultant. My responsibilities at Reed-Stowe included developing and presenting analyses and testimony concerning revenue requirements, cost allocation, and rate design for water, wastewater, gas, electric, and cable utilities.

In 1995, I joined the Management Consulting division of the Dallas office of Deloitte & Touche LLP (now Deloitte Consulting) as a Manager. In 1997, I was promoted to Senior Manager. My responsibilities included project management for a wide range of utility-related projects including merger and acquisition analyses, merger synergy analyses, cost of service studies, management audits, cash working capital studies, and preparation of expert testimony before various commissions, courts, and other governmental authorities.

In January 2003, I resigned from Deloitte to join Management Applications Consulting ("MAC"), a small Pennsylvania professional services firm specializing in utility rate matters. In 2004, four professionals, including several MAC partners and myself, formed Alliance Consulting Group, a professional services firm headquartered in Dallas and focused on the utility industry. In December 2008, I sold my interest in the Alliance partnership, and I launched my own consulting firm, Expergy.

Q5. HAVE YOU PREVIOUSLY TESTIFIED AS AN EXPERT WITNESS?

A. Yes. I have previously testified before, or submitted written testimony to, the Public Utility Commission of Texas ("PUC" or "Commission"), the Public Utilities Commission of Ohio, the Arkansas Public Service Commission, the Railroad Commission of Texas, the Public Service Commission of West Virginia, the Texas Commission on Environmental Quality, the Virginia State Corporation Commission, the U.S. District Court for the Northern District of California, and the Superior Court of Fulton County, Georgia. Exhibit JJ-1 provides a listing of the utility proceedings in which I have appeared as an expert witness, participated as an expert, or made formal presentations in utility matters.

Q6. ON WHOSE BEHALF ARE YOU TESTIFYING IN THIS PROCEEDING?

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

Q7. HAVE YOU PREPARED ANY EXHIBITS IN SUPPORT OF YOUR TESTIMONY?

A. Yes. Exhibits JJ-1 through Exhibit JJ-4, which are attached to this testimony, were prepared by me or under my direct supervision and control.

Q8. DO YOU SPONSOR OR CO-SPONSOR ANY SCHEDULES IN THE COMPANY'S RATE FILING PACKAGE?

A. Yes, I do. I am co-sponsoring Schedule E-4 in the Company's Rate Filing Package as well as the workpapers and other documentation supporting the lead-lag study used to prepare that schedule. I am also co-sponsoring the workpaper titled "WP/P-1.1 AJ 6 Proposed Revenue" used to develop the Total Electric Overall Cost of Service at Proposed Rates (as adjusted) in the last column on Schedule A in the Company's Rate Filing Package.

II. INTRODUCTION

Q9. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

A. The purpose of my testimony is to sponsor the results of the lead-lag study for measuring the cash working capital ("CWC") allowance required for the Company's operations, consistent with Commission Substantive Rule 25.231(c)(2)(B)(iii), which is attached as Exhibit JJ-2.

Q10. CAN YOU PROVIDE A DEFINITION OF CWC AS A RATE BASE COMPONENT?

A. Yes. CWC is a component of utility rate base that is the average amount of capital provided by investors to bridge the gap between the time expenditures are required to provide services and the time collections are received for such services.

Q11. WOULD YOU EXPLAIN THE PURPOSE OF THE RATE BASE, AND THE ROLE OF CWC, IN THE REGULATORY PROCESS?

A. Yes. It is a common practice for regulators to establish the total costs incurred in providing service (*i.e.,* the Cost of Service) and to use such costs as the base upon which rates are fixed and charged for the services provided. A significant component of Cost of Service is reflected by the costs of financing the investor capital required to build facilities and maintain ongoing operations. Portions of such capital funding by investors, such as the capital required to build plant facilities or to maintain supplies, are readily available. These costs are explicitly measured and may be directly accessed in the financial statements. Certain other funding requirements are not explicitly measured from a single account in the Company's financial records; thus, the level of funding used to support these investor capital requirements must be determined through special analyses. Such special analyses have traditionally been labeled as lead-lag studies, and the results labeled as CWC requirements. When the various components of the rate base, including CWC, are adequately identified and combined, a correct measure of investor capital funding is produced. Below I describe in more detail the meanings of the terms "lead" and "lag."

Q12. DID YOU CONDUCT THE COMPANY'S LEAD-LAG STUDY PRESENTED IN THIS PROCEEDING?

A. Yes. The results of the lead-lag study are attached as Exhibit JJ-3, and a summary of the lead-lag study is attached as Exhibit JJ-4.

III. LEAD-LAG STUDY APPROACH

Q13. PLEASE DESCRIBE THE GENERAL APPROACH YOU USED TO CONDUCT THE LEAD-LAG STUDY FOR ETI.

A. The lead-lag study for ETI reflects costs associated with the test period of April 1, 2012 through March 31, 2013 ("Test Year"). In order to accurately measure investor supplied capital, my lead-lag study was developed using the following parameters:

(1) The lead-lag study used a cash method and did not consider non-cash items;

(2) The lead-lag study was performed in accordance with Commission Substantive Rule 25.231(c)(2)(B)(iii). For example, to determine the lead days for expenses, the later of the invoice due date or the payment clear date was used. If the payment was made by check, check float lead (*i.e.*, the average time between check date and encashment) was also applied to the expense lead;

(3) The amortization of those expenses that the Company classifies as "prepaid expenses" for ratemaking purposes was specifically

quantified and excluded from the revenue requirements used to calculate ETI's CWC requirements.

Q14. WOULD YOU DESCRIBE THE APPLICATION OF THE TERMS "LEAD" AND "LAG" AS USED IN THE LEAD-LAG STUDY?

A. The terms "lead" and "lag" have been applied in various ways. For purposes of this presentation, I have used the terms "revenue lag" and "expense lead" as follows:

(1) revenue lag - the number of days of lag time between the delivery of electric service to the Company's customers and the subsequent receipt of payments for service; and

(2) expense lead - the number of days of lead time between the service period of goods or services used by the Company to provide electric service and the payments to vendors for those goods and services.

Q15. HOW DID YOU DEVELOP THE LEAD AND LAG DAYS IN YOUR CWC STUDY?

A. The composite revenue lag days were developed from the billing and payment patterns of the Company's customers. Similarly, the expense lead days for each of the various categories of system expenses were developed by measuring the period of time from when the costs were incurred until payments were made for such costs. As necessary, random samples of data were used to develop net lead or lag days based on

reasonable and unbiased sampling methods. The sampling methods were typical of the methods used to develop CWC studies. The net difference between the computed Revenue Lag days and the computed Expense Lead days was multiplied by the average daily revenue requirements of the system. The resulting amount produces the net CWC required.

Q16. HAVE YOU SUBMITTED AN EXHIBIT THAT REFLECTS AN ACCURATE MEASUREMENT OF THESE INVESTOR PROVIDED FUNDS?

A. Yes. Exhibit JJ-3 contains the results of the study. Exhibit JJ-4 provides a summary of the lead-lag study based on the electric services provided by ETI. The following sections describe the methods used in the calculation of the lag days for revenue collection and the lead days for expense payment.

A. Revenue Lag

Q17. HOW WAS THE REVENUE LAG DEVELOPED IN THE LEAD-LAG STUDY?

A. Revenue Lag consists of four components: (1) the *service period lag* measured from the middle of the period for which service is billed, (2) the *billing lag* which reflects the time required to process and record bills, (3) the *collection lag* that identifies the time delay between the recording of bills and the receipt of the billed revenues, and (4) the *receipt of funds lag* which

measures the delay in the bank's clearance of deposited check payments. The total number of days produced by the four components represents the amount of time between the delivery of service to customers and the receipt of the related revenues for such service.

The first of these four components, the *service period lag,* measures the time span over which services are provided. The critical feature of this measure is that it establishes the *common point* from which the timing difference between cost incurrence and revenue recovery is measured. For example, assume that a cost is incurred, recorded, and becomes recoverable during a 30-day service period and is paid 15 days after the end of the service period. Further assume that the revenues for the related services are recovered 20 days after the end of the service period. In these circumstances, the net recovery lag is 5 days regardless of the point in time used as the starting point. These assumed conditions illustrate that the cost incurrence and cost recovery periods must be measured from a common point. That point may be at the beginning of the period, at the end of the period, or at some point in between. This Commission has consistently adopted an approach that relies on the mid-point of the service period which assumes that the electricity is delivered evenly over the service period.

The second component is the time consumed in the billing process, or the *billing lag*. In ETI's billing process, this period is the difference from the date the meter is read to the date the invoice is sent to the customer. The billing lag for third-party customers (residential, commercial, industrial,

public authority, and street lighting) was measured by examining a random sample of customer invoices to determine the number of days between the meter read date and the mailing date for each invoice. The results of this analysis were confirmed by the metering and billing calendars for the Test Year. The billing lag for affiliate revenues (MSS-4 and Intra-System Bill or "ISB") is zero since these accounts are billed electronically at the end of the service period.

The third component, the *collection lag,* reflects the time between billing for the services rendered and the receipt from customers of the revenues billed. The collection lag for third-party customers was determined from a random sample of invoices for the residential, commercial, industrial, public authority, and street lighting customer billings during the Test Year by measuring the time between the mailing date and actual payment receipt date for each invoice. The collection lag for MSS-4 and ISB revenues is based on the actual payment dates for each of the affiliate revenue types.

The fourth component of the revenue recovery lag, the *receipt of funds lag*, represents the time between the receipt of funds from customers until the funds clear the banks and are available to the Company. The lag associated with the cash receipts float recovery component is computed on the assumption that one business day is required to clear the checks, and that electronic payments are available to the Company on the date received. Approximately 48.39% of the

payments were made by check, and the overall cash receipts float is 0.70 days.

Each of these revenue lag components was totaled and weighted by customer class revenues to arrive at the overall revenue lag days for the Test Year.

B. Expense Lead – Operation & Maintenance Expenses

Q18. PLEASE EXPLAIN THE O&M EXPENSE LEAD DAYS.

A. In determining the lead days for operation and maintenance ("O&M") expenses, total system O&M expenses were first separated into Energy Costs and Other O&M Expenses. Within each group, the expenses were further divided into subcategories for further analysis and measurement of the lead days for each type of expense.

1. Energy Costs

a. Fuel

Q19. PLEASE EXPLAIN THE CALCULATION OF FUEL LEAD DAYS.

A. In order to determine the lead days for fuel expenses, a random sample of fuel invoices was used to determine the service periods and payment due dates for each of the sampled invoices, and these dates were compared to the subsequent payment of each invoice.

b. Purchased Power

Q20. PLEASE EXPLAIN THE CALCULATION OF LEAD DAYS FOR PURCHASED POWER.

A. Purchased power consists of two major groups—(1) MSS-4 Purchases and (2) Other Purchased Power. Other Purchased Power consists of Joint Account Purchases, MSS-3 Purchases, Reserve Equalization, Cogeneration Purchases, Renewable Energy Credits, and Toledo Bend Purchases. Based on the number of transactions for each group, either the entire population of Test Year transactions or a sample of Test Year transactions were used to determine the service periods and the subsequent payment of each invoice. This lead is applied to average daily purchased power costs to measure the CWC supplied by purchased power suppliers, which is used to reduce the gross CWC requirement related to revenues determined earlier.

2. Other Operation & Maintenance Expenses

Q21. PLEASE EXPLAIN THE OTHER O&M EXPENSE LEAD DAYS.

A. In determining the lead days for this group of expenses, total system expenses were first separated into four groups – regular payroll costs, incentive payroll costs, affiliate service company transactions, and all other O&M costs (*e.g.*, materials, services, etc.).

a. Regular Payroll

Q22. HOW WERE THE LEAD DAYS FOR REGULAR PAYROLL COSTS DETERMINED?

A. The lead days for payroll were based upon the Company's wage payment process that employs bi-weekly pay periods. Employees are paid on Friday, which is six days after the end of the pay period ending on Saturday. The lead days for payroll costs were computed by determining the average days of service being reimbursed and adding the days between the end of each service period and the payment to employees. This calculation produces the number of total days between the middle of the period for which employees' costs were recorded and the disbursement of the payments.

Q23. DID YOU MAKE ANY ADJUSTMENT TO THE PAYROLL LEAD DAYS IN YOUR CWC STUDY?

A. Yes. I have adjusted the payroll lead days to incorporate the effects of vacation pay based on actual Company data. This adjustment follows the method recently approved by this Commission in the Company's 2011 rate case, Docket No. 39896.

In the analysis of regular payroll expenses, all of the CWC Test Period payments were utilized. The total Company payroll was segmented into separate components of regular pay and payroll deductions.

Q24. DOES YOUR LEAD-LAG STUDY CONSIDER CHECK FLOAT FOR PURPOSES OF DETERMINING THE LEAD DAYS ATTRIBUTABLE TO PAYROLL COSTS?

A. Yes, with respect to the issuance of paper check payments. The majority of employee wages are paid by direct deposit, with the remainder being paid by paper check. Direct deposit payments clear on payday and thus, have no check float. Paper payroll check clearing times were established based on a random sample; a check float was added to paper check payments based on the results of this sample.

b. Incentive Pay

Q25. PLEASE EXPLAIN THE CALCULATION OF LEAD DAYS FOR ETI'S INCENTIVE PAYROLL.

A. The Company has an annual incentive program. The Company's annual incentives were paid in the first quarter of 2013 and were based on calendar year 2012 performance. The lead days were based on the weighted days between the midpoint of the service period (July 1, 2012) and the date the incentives were paid on March 13, 2013. Check float is applied to the bonus payments made by paper check.

c. Affiliate Service Company Transactions

Q26. HOW DID YOU DERIVE THE LEAD DAYS ASSOCIATED WITH AFFILIATE SERVICE COMPANY TRANSACTIONS?

A. Entergy Services, Inc. charges are settled in the month following the month in which charges were incurred. Thus, the service period is calculated as the number of days from the mid-month to the later of the contractual due date or the actual settlement date in the following month. Because these payments were made electronically, no check float was assigned.

d. Other Third-Party O&M Expenses

Q27. HOW WERE THE LEAD DAYS DETERMINED FOR THE REMAINING EXPENSES IN THE O&M EXPENSE GROUP?

A. The measure of lead days for the expenses in this group of Other O&M Expenses was based upon random sampling of these expenses recorded during the test period.

Q28. HOW WAS THE MIDPOINT OF THE SERVICE PERIOD FOR OTHER THIRD-PARTY O&M COSTS IDENTIFIED?

A. Consistent with the ruling of the Commission in AEP Texas Central Company's Docket No. 33309, the Company's study estimates the midpoint of the service period independently for each invoice rather than assuming that the invoice date is the midpoint of the service period for all

invoices. Each of the sample items was carefully examined to determine the service period and the invoice due date. The available original source documentation is included as part of the workpapers to Schedule E-4 supporting the CWC study. Lead days were calculated from the midpoint of the service period (if available) until the later of the invoice due date or the actual payment cleared date. If no information was available on the service period of a particular invoice, the invoice date was used as the assumed midpoint of the service period. This is also consistent with the ruling in Docket No. 33309.

The lead days for Other O&M expenses were dollar-weighted to develop the lead days, as detailed in the study.

Q29. PLEASE EXPLAIN THE PROCESS USED TO GENERATE THE THIRD-PARTY O&M INVOICE SAMPLE.

A. To generate the third-party O&M invoice sample, I relied on commonly accepted sampling techniques to ensure that the sample was reasonable and unbiased. The total population of O&M transactions consisted of 12,566 items. This population was filtered to exclude voided items and amounts equaling $0, leaving a new group of 12,447 actual transactions to be sampled. The sample size was determined appropriate using the standard deviation of the entire population and a 99% confidence interval. The total population was divided into four strata based on the mean and standard deviation. Once the number of samples was determined, the

random-number-generating function within Excel was used to determine the individual samples to be chosen.

Q30. IS THIS A REASONABLE AND COMMONLY ACCEPTED SAMPLING METHODOLOGY?

A. Yes. Stratifying the sampling process reduces the random probability that all samples will be chosen from the smallest or largest amounts. It ensures that outliers in the population will be included, but not out of proportion to their actual relevance to the original population as a whole.

C. Expense Lead – Current Federal Income Tax Expense

Q31. WHAT ARE THE LEAD DAYS ASSIGNED TO FEDERAL INCOME TAXES?

A. As required by Substantive Rule 25.231(c)(2)(B)(iii)(IV)(-f-), the lead days for federal income taxes were calculated by measuring the days between the midpoints of the annual calendar year service periods (as the tax is incurred throughout the year) and the actual payment dates. Payment of at least 100% of the estimated tax for the year must be made in quarterly payments on April 15th, June 15th, September 15th, and December 15th. If the scheduled payment date falls on a weekend or holiday, the quarterly payment is made on the first workday after the indicated date.

D. Expense Lead and Lag – Taxes Other than Income Taxes

Q32. HOW WERE THE LEAD OR LAG DAYS FOR TAXES OTHER THAN INCOME TAXES MEASURED?

A. This group of taxes consists of: (1) Payroll-related taxes (FICA, Federal Unemployment, and State Unemployment), (2) Ad Valorem Taxes, (3) Texas State Gross Receipts Taxes, (4) PUC Assessment Tax, and (5) Texas State Franchise Taxes. The payment leads or lags for the various payroll taxes were calculated from the midpoints of the applicable work periods to the respective payment dates of the taxes. Federal and State Unemployment taxes are paid after the end of each quarter based on that quarter's wages up to the annual limit.

The payment lead or lag for non-payroll-related taxes was calculated from the midpoint of the period for which the tax was assessed to the payment date. It was not necessary to calculate lead or lag days for Local Street Rental Taxes or Sales since both of these taxes are prepaid and are reflected elsewhere in revenue requirements rather than in the CWC calculation. To determine the average lag days for State Franchise Taxes, the study utilizes the statutory payment requirements and resultant pattern. This requires that the study recognize that the Company paid State Franchise Taxes in May 2012 in order to conduct business in the State of Texas from January 1 through December 31, 2012. This calculation is consistent with the calculation of the lead-lag days for all of the other expenses and revenues included in the lead-lag study.

Q33. IS YOUR CALCULATION OF THE LAG DAYS FOR THE STATE FRANCHISE TAX CONSISTENT WITH THE COMMISSION'S RULING IN ETI'S 2011 RATE CASE?

A. Yes, it is.

E. Expense Lead – Depreciation, Deferred Income Tax Expense, and Return

Q34. HOW WERE THE LEAD DAYS DETERMINED AND APPLIED TO COSTS RECORDED AS DEPRECIATION, DEFERRED INCOME TAX EXPENSES, AND RETURN?

A. The CWC study uses the cash method and therefore excludes non-cash items, including depreciation, amortization, deferred taxes, and return.

F. Other Adjustments – Working Funds and Other

Q35. PLEASE EXPLAIN THE OTHER COMPONENTS THAT YOU HAVE INCLUDED IN CWC.

A. The Other CWC components include Average Bank Balances and Use Tax Collections. These items represent levels of investor capital that are required to fund various assets not explicitly identified in the rate base, as well as deductions for non-investor sources of capital not explicitly deducted from rate base. They are not, however, directly measured in the analysis of revenue requirements and must be separately included in the CWC measure.

1. Average Bank Balances

Q36. WHY HAVE YOU INCLUDED AVERAGE BANK BALANCES?

A. The lead/lag study reflects check float on disbursements as an addition to expenses paid by check to reduce CWC. Because the Company cannot control when checks will clear the bank and because of other minimum balance requirements imposed by banks, the Company must maintain certain levels of available cash in its bank accounts. Therefore, the actual bank cash balances are included in CWC because these funds must be supplied by investors. The amount was determined from the actual daily average of cash balances.

The inclusion of average cash balances is consistent with P.U.C. Substantive Rule 25.231(c)(2)(B)(iii)(IV)(-e-), which states that "...the balance of cash and working funds included in the working cash allowance calculation shall consist of the average daily bank balances of all non-interest bearing demand deposits and working cash funds."

2. Use Tax Collections

Q37. WHY HAVE YOU INCLUDED USE TAX COLLECTIONS AS A REDUCTION TO CWC?

A. Sales and use tax collections represent a source of non-investor working capital to the Company as the Company collects these amounts from customers and has the use of these funds from the date of collection to the date the funds are remitted to the state.

IV. CONCLUSION

Q38. HAVE YOU DETAILED THE CALCULATIONS AND METHODOLOGIES FOR THE LEAD-LAG STUDY?

A. Yes. Exhibit JJ-3 shows the specific expense lead and revenue lag days used for each of the components. The supporting documentation can be found in the workpapers to Schedule E-4 and the workpaper titled "WP/P-1.1 AJ 6 Proposed Revenue" in the Company's Rate Filing Package.

Q39. WHAT WERE THE RESULTS OF THE LEAD-LAG STUDY?

A. The CWC requirement is $(6,058,808) as shown on Exhibit JJ-3.

Q40. ARE THE RESULTS OF THIS LEAD-LAG STUDY REASONABLE?

A. Yes. Based on my experience and the application of the process discussed above, ETI's calculated CWC requirements resulting from this lead-lag study are fair and reasonable, comply with Commission Substantive Rule 25.231(c)(2)(B)(iii) and precedent, and should properly be included in rate base.

Q41. DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?

A. Yes, it does.

JAY JOYCE – REPRESENTATIVE UTILITY PROJECTS

Line	Jurisdiction	Docket	Company	Year	Description
1	Texas Natural Resource Conservation Commission (TNRCC)	7796-M & 7831-M	City of Kilgore, Texas	1989	Wholesale Revenue Requirements, Cost of Service, and Rate Design
2	Texas Public Utility Commission (PUC)	8928	Texas-New Mexico Power Company	1989	Revenue Requirements
3	Texas PUC	8585	Southwestern Bell Telephone Company	1989	Revenue requirements
4	Texas PUC	9491	Texas-New Mexico Power Company	1990	Revenue requirements, prudence
5	TNRCC	8388-M	Trinity Water Reserve, Inc. d/b/a Devers Canal System	1990	Rate base, return, rate design
6	Texas PUC	10200	Texas-New Mexico Power Company	1991	Revenue requirements, prudence
7	N/A	N/A	TCI Cablevision of Texas, Inc.	1991	Franchise Compliance
8	Oklahoma Corp. Comm.	PUD 001346	Arkansas-Oklahoma Gas Company	1991	Cost of Service, Rate Design
9	TNRCC	8293-M	United Irrigation District of Hidalgo County, Texas	1991	Revenue requirements, cost of service
10	Texas PUC	10034	Texas-New Mexico Power Company	1992	Deferred Accounting
11	Texas PUC	9892	Denton County Electric Cooperative	1992	Revenue Requirements, settlement negotiations
12	N/A		Southern Union Gas Company	1992	Federal Income Taxes
13	TNRCC		Culleoka Water Supply Corporation	1992	Wholesale Revenue Requirements, Cost of Service, and Rate Design *
14	TNRCC	8338-A	City of Lewisville, Texas	1993	Revenue requirements, cost of service *
15	N/A	N/A	City of Paris, Texas	1993	Revenue requirements, cost of service
16	TNRCC		City of Knollwood, Texas	1994	Wholesale Revenue Requirements, Cost of Service, and Rate Design
17	N/A	N/A	Rockett Special Utility District/City of Midlothian, Texas	1994	Water Supply Feasibility Analysis

JAY JOYCE – REPRESENTATIVE UTILITY PROJECTS

Line	Jurisdiction	Docket	Company	Year	Description
18	Texas PUC	12065	Houston Lighting & Power Company	1994	Revenue Requirements, Restructuring Costs *
19	Texas PUC	12900	Texas-New Mexico Power Company	1994	Revenue requirements, rate case expenses *
20	TNRCC	N/A	Lakeside Utilities, Inc.	1994	Revenue requirements, cost of service *
21	N/A	N/A	City of North Richland Hills, Texas	1994	Revenue requirements, cost of service
22	N/A	N/A	Detroit Edison/MCN Corporation	1995	Merger analysis
23	N/A	N/A	Illinois Power Company	1995	Merger candidate evaluation
24	N/A	N/A	Northern States Power/Wisconsin Electric Company	1995	Merger analysis
25	Washington Utilities & Transportation Commission	UE-960195	Washington Natural Gas/Puget Sound Power & Light	1995	Merger analysis, testimony in support of merger
26	N/A	N/A	General Public Utilities	1996	Merger candidate evaluation
27	N/A	N/A	San Diego G&E/Southern California Gas Company	1996	Merger analysis
28	Texas PUC	14980	Southwest Public Service Company/Public Service Company of Colorado	1996	Testimony in support of merger
29	New Mexico Public Regulation Commission (PRC)	2678	Southwest Public Service Company/Public Service Company of Colorado	1996	Testimony in support of merger
30	Colorado Public Service Commission	95A-513EG	Southwest Public Service Company/Public Service Company of Colorado	1996	Testimony in support of merger
31	N/A	N/A	Western Resources/Kansas City Power & Light	1996	Merger analysis
32	N/A	N/A	Fort Worth Water Department	1996	Wholesale water revenue requirements, cost of service, rate design
33	N/A	N/A	Nashville Metro Water Services	1996	Wastewater Cost of Service and Rate Design
34	Texas PUC	18490	TXU Electric Company	1997	Cash Working Capital (CWC)
35	N/A	N/A	Tucson Electric Power	1997	Stranded cost quantification

JAY JOYCE – REPRESENTATIVE UTILITY PROJECTS

Line	Jurisdiction	Docket	Company	Year	Description
36	N/A	N/A	Cobb County Water System	1997	Sewer Development Fee Analysis
37	N/A	N/A	Fern Bluff Municipal Utility District	1997	Wastewater Contract Negotiations
38	N/A	N/A	Lower Colorado River Authority	1997	Wastewater Contract Negotiations
39	N/A	N/A	Nashville Thermal Transfer Corporation	1997	Financial Advisory Services
40	N/A	N/A	Pflugerville Water and Wastewater Utility	1997	Water and Wastewater Revenue Requirements, Cost of Service, Rate Design
41	N/A	N/A	Travis County Municipal Utility District No.4	1997	Wholesale water revenue requirements, cost of service, rate design
42	N/A	N/A	Southwest Power Pool	1998	Tariff policies and procedures
43	N/A	N/A	Houston Public Utilities	1998	Management Audit
44	TNRCC	N/A	Trinity River Authority	1998	Management Audit
45	Texas PUC	22350	TXU Electric Company	1999	CWC
46	Texas PUC	22350	TXU SESCO Company	1999	CWC
47	N/A	N/A	Mt. Carmel Public Utilities	1999	Valuation
48	TNRCC	97-0049-UCR	Waco Water and Wastewater Utility	1999	Wholesale water revenue requirements, cost of service, rate design
49	Texas Railroad Commission (RRC)	8976	Lone Star Pipeline Company	2000	CWC
50	Texas RRC	9145	TXU Gas Distribution – Dallas Distribution System	2000	CWC
51	Georgia PSC	14311-U	Atlanta Gas Light Company	2001	CWC
52	New Jersey BPU	GR02040245	Elizabethtown Gas Company	2002	CWC
53	United States Bankruptcy Court for the Northern District of Georgia	02-10835 through 02-10837	NewPower	2002	Contractual pricing, bankruptcy
54	Texas RRC	9400	TXU Gas Company	2003	CWC *
55	Texas PUC	28840	American Electric Power - Texas Central Company	2003	CWC
56	North Carolina UC	E-22, Sub 412	Dominion Virginia Electric Power	2004	CWC
57	PUC of Ohio	04-571-GA-AIR and 04-794-GA-AAM	Vectren Energy Delivery of Ohio	2004	CWC *

JAY JOYCE – REPRESENTATIVE UTILITY PROJECTS

Line	Jurisdiction	Docket	Company	Year	Description
58	Texas Commission on Environmental Quality (TCEQ)	2004-0979-UCR	Chisholm Trail SUD	2005	Cost of Service, Rate Design *
59	TCEQ	2004-1120-UCR, et. al.	Aqua Texas	2005	Valuation, Cost Allocation, Revenue Requirements *
60	US District Court for the Northern District of California	C01-20289 RMW	TXU Energy Services	2006	Wholesale Gas Supply Pricing Dispute *
61	Superior Court of Fulton County, Georgia	2000-CV-20379	City of Atlanta Water Utility	2006	Water Rates *
62	Texas PUC	32093	CenterPoint Energy	2006	CWC*
63	Texas RRC	9670	Atmos Energy – Mid-Tex	2006	CWC *
64	Texas PUC	33309	American Electric Power - Texas Central Company	2006	CWC *
65	Texas PUC	33310	American Electric Power - Texas North Company	2006	CWC *
66	Oklahoma Corp. Comm.	PUD-200600285	Public Service Company of Oklahoma	2006	CWC
67	Arkansas PSC	060161-U	CenterPoint Energy Arkansas Gas	2007	Working Capital *
68	TCEQ	2006-1919-UCR	Oak Shores Water System	2007	Water Cost of Service, Rate Design *
69	Texas PUC	34040	TXU Electric Delivery Company	2007	CWC
70	TCEQ	2008-0804-UCR	Kendall County Utility Company	2008	Water & Wastewater Cost of Service & Rate Design *
71	Texas PUC	35717	Oncor Electric Delivery Company	2008	CWC
72	Texas RRC	9872	CenterPoint Energy Entex Gas – Texas Coast Division	2008	CWC *
73	New Mexico Public Regulation Commission	09-00171-UT	El Paso Electric Company	2009	CWC
74	Texas RRC	9902	CenterPoint Energy Entex Gas – Houston Division	2009	CWC *
75	TCEQ	2008-1856-UCR	City of Pecos City	2009	Water & Wastewater Cost of Service & Rate Design *
76	Virginia State Corporation Comm.	PUE-2009-0030	Appalachian Power Company	2009	CWC *
77	Texas PUC	37364	SWEPCo	2009	CWC *
78	Texas PUC	37690	El Paso Electric	2009	CWC *
79	West Virginia PSC	10-099-E-42T	Appalachian Power Company & Wheeling Power Company	2010	CWC *
80	Texas PUC	38339	CenterPoint Energy Houston Electric	2010	CWC *

JAY JOYCE – REPRESENTATIVE UTILITY PROJECTS

Line	Jurisdiction	Docket	Company	Year	Description
81	Texas RRC	9985, 9986, 9987	CenterPoint Energy Entex Gas – Beaumont Division	2010	CWC *
82	Texas RRC	10006, 10007, 10018	CenterPoint Energy Entex Gas – Texas Coast Division	2010	CWC *
83	Texas RRC	10038	CenterPoint Energy Entex Gas – South Texas Division	2010	CWC *
84	Oklahoma Corp. Comm.	PUD-201000050	Public Service Company of Oklahoma	2010	CWC
85	Virginia State Corporation Comm.	PUE-2011-00037	Appalachian Power Company	2011	CWC *
86	New Mexico Public Regulation Commission	11-00042-UT	New Mexico Gas Company	2011	CWC
87	TCEQ	2011-1533-UCR	Monarch Utilities	2011	Water & Wastewater Cost of Service & Rate Design *
88	Texas PUC	39896	Entergy Texas, Inc.	2011	CWC *
89	Texas PUC	40020	Lone Star Transmission	2012	CWC *
90	Texas RRC	10182	CenterPoint Energy Entex Gas – Beaumont/East Texas Division	2012	CWC *
91	Texas PUC	40443	SWEPCo	2012	CWC *
92	Texas PUC	40604	Cross Texas Transmission LLC	2012	CWC *
93	Texas PUC	40606	Wind Energy Transmission Texas	2012	CWC *
94	TCEQ	2012-0065-WR	Upper Trinity Regional Water District	2012	Water Rates *
95	Virginia State Corporation Comm.	PUE-2013-00009	Appalachian Power Company	2013	CWC
96	TCEQ	2013-0865-UCR	City of Austin Water Department	2013	Wholesale Water Cost of Service & Rate Design *
97	TCEQ	2013-0509-UCR	Oak Shores Water System	2013	Water Cost of Service, Rate Design *

* Indicates projects where Mr. Joyce was a testifying expert witness

EXPERGY

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Substantive Rule §25.231(c)(2)(B)(iii)

(iii) A reasonable allowance for cash working capital. The following shall apply in determining the amount to be included in invested capital for cash working capital:

(I) Cash working capital for electric utilities shall in no event be greater than one-eighth of total annual operations and maintenance expense, excluding amounts charged to operations and maintenance expense for materials, supplies, fuel, and prepayments.

(II) For electric cooperatives, river authorities, and investor-owned electric utilities that purchase 100% of their power requirements, one-eighth of operations and maintenance expense excluding amounts charged to operations and maintenance expense for materials, supplies, fuel, and prepayments will be considered a reasonable allowance for cash working capital.

(III) Operations and maintenance expense does not include depreciation, other taxes, or federal income taxes, for purposes of subclauses (I), (II), and (V) of this clause.

(IV) For all investor-owned electric utilities a reasonable allowance for cash working capital, including a request of zero, will be determined by the use of a lead-lag study. A lead-lag study will be performed in accordance with the following criteria:

(-a-) The lead-lag study will use the cash method; all non-cash items, including but not limited to depreciation, amortization, deferred taxes, prepaid items, and return (including interest on long-term debt and dividends on preferred stock), will not be considered.

(-b-) Any reasonable sampling method that is shown to be unbiased may be used in performing the lead-lag study.

(-c-) The check clear date, or the invoice due date, whichever is later, will be used in calculating the lead-lag days used in the study. In those cases where multiple due dates and payment terms are offered by vendors, the invoice due date is the date corresponding to the terms accepted by the electric utility.

(-d-) All funds received by the electric utility except electronic transfers shall be considered available for use no later than the business day following the receipt of the funds in any repository of the electric utility (e.g. lockbox, post office box, branch office). All funds received by electronic transfer will be considered available the day of receipt.

(-e-) For electric utilities the balance of cash and working funds included in the working cash allowance calculation shall consist of the average daily bank balance of all non-interest bearing demand deposits and working cash funds.

(-f-) The lead on federal income tax expense shall be calculated by measurement of the interval between the mid-point of the annual service period and the actual payment date of the electric utility.

(-g-) If the cash working capital calculation results in a negative amount, the negative amount shall be included in rate base.

(V) If cash working capital is required to be determined by the use of a lead-lag study under the previous subclause and either the electric utility does not file a lead lag study or the electric utility's lead-lag study is determined to be so flawed as to be unreliable, in the absence of persuasive evidence that suggests a different amount of cash working capital, an amount of cash working capital equal to negative one-eighth of operations and maintenance expense including fuel and purchased power will be presumed to be the reasonable level of cash working capital.

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ENTERGY TEXAS, INC.
CASH WORKING CAPITAL REQUIREMENT
FOR THE TEST YEAR ENDED MARCH 31, 2013
SPONSOR: JAY JOYCE

Line No.	Description	Adjusted Test Year Amount	Amortization of Prepayments	Avg. Daily Expense	Revenue Lag Days	Expense Lead Days	Net (Lead)/Lag	Working Capital Requirement
	(a)	(b)	(c)	(d)=((b)+(c))/365	(e)	(f)	(g)=(e)+(f)	(h)=(d)*(g)
1	**Energy Costs**							
2	Coal & Oil	$ 40,331,875	$ -	$ 110,498	41.93	(40.02)	1.91	$ 211,052
3	Gas	188,364,897	-	516,068	41.93	(40.02)	1.91	985,690
4	Other Purchased Power *	834,306,261	-	2,285,771	41.93	(33.84)	8.09	18,491,884
5	MSS-4	202,946,963	-	556,019	41.93	(59.07)	(17.14)	(9,530,167)
6								
7	**Operation & Maintenance Expense**							
8	Regular Payroll	25,620,830	-	70,194	41.93	(21.51)	20.42	1,433,363
9	Incentive Compensation	5,369,303	-	14,710	41.93	(255.23)	(213.30)	(3,137,732)
10	Affiliate Expenses - Entergy Services, Inc.	68,427,815	-	187,473	41.93	(39.86)	2.07	388,070
11	Other O&M	110,075,586	(12,161,177)	268,259	41.93	(54.67)	(12.74)	(3,417,615)
12								
13	**Depreciation & Amortization**							
14								
15	**Taxes Other Than Income Taxes**							
16	Payroll Tax	2,213,212	-	6,064	41.93	(16.37)	25.56	154,985
17	Ad Valorem Tax	25,804,810	(308,969)	69,852	41.93	(205.77)	(163.84)	(11,444,489)
18	Texas State Gross Receipts Tax	11,763,463	(9,339,167)	6,642	41.93	(74.13)	(32.20)	(213,869)
19	Texas Local Street Rental Tax	-	-	-	Prepaid	Prepaid		-
20	Sales Tax	-	-	-	Prepaid	Prepaid		-
21	PUCT Tax	2,622,825	-	7,186	41.93	(228.00)	(186.07)	(1,337,066)
22	Texas State Franchise Tax	17,408,121	(13,860,885)	9,718	41.93	46.42	88.35	858,626
23								
24	**Federal Income Taxes**							
25	Current	24,563,622	-	67,298	41.93	(38.75)	3.18	214,006
26	ITC Amortization & Deferred							
27								
28	Working Funds							$ 284,455
29								
30								
31	Total Cash Working Capital Requirement							$ (6,058,808)
32								
33	* Includes Cogen, Toledo Bend, Renewable Energy Credits, MSS-3 Purchases, Joint Account Purchases, and Reserve Equalization							

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ENTERGY TEXAS, INC.
LEAD-LAG STUDY RESULTS
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Description	Revenue Lag Days (*) (a)	Expense Lead Days (b)	Net (Lead)/Lag (c)	Workpaper Reference (d)
1	**Energy Costs**				
2	Fuel	41.93	(40.02)	1.91	Schedule 2
3	Purchased Power **	41.93	(33.84)	8.09	Schedule 3
4	MSS-4	41.93	(59.07)	(17.14)	Schedule 4
5					
6	**Operation & Maintenance Expense**				
7	Regular Payroll	41 93	(21.51)	20.42	Schedule 5
8	Incentive Compensation	41.93	(255.23)	(213.30)	Schedule 6
9	Affiliate Expenses - Entergy Services, Inc.	41.93	(39.86)	2.07	Schedule 7
10	Other O&M	41.93	(54.67)	(12.74)	Schedule 8
11					
12	**Depreciation & Amortization**	0.00	0.00	0.00	
13					
14	**Taxes Other Than Income Taxes**				
15	Payroll Tax	41.93	(16.37)	25.56	Schedule 9
16	Property Tax	41.93	(205.77)	(163.84)	Schedule 10
17	Texas State Gross Receipts Tax	41.93	(74.13)	(32.20)	Schedule 11
18	Texas Local Street Rental Tax	Prepaid	Prepaid	0	
19	Sales Tax	Prepaid	Prepaid	0	
20	PUCT Tax	41.93	(228.00)	(186.07)	Schedule 12
21	Texas State Franchise Tax	41.93	46.42	88.35	Schedule 13
22					
23	**Federal Income Taxes**				
24	Current	41.93	(38.75)	3.18	Schedule 14
25	ITC Amortization & Deferred	0.00	0.00	0.00	
26					
27	Working Funds			$ 284,455	Schedule 15
28					
29	* reference Schedule 1				
30					
31	** Includes Cogen, Toledo Bend, Renewable Energy Credits, MSS-3 Purchases, Joint Account Purchases, and Reserve Equalization				

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
CALCULATION OF OPERATING REVENUE LAG DAYS
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.		Residential (a)	Commercial (b)	Industrial (c)	Public Authority & Street Lighting (d)	MSS-4 (e)	ISB (f)	Total (g)
1	Service Period Lag (365 days/12 months)/2	15 21	15 21	15.21	15.21	15.21	15.21	
2	Billing Lag	5.65	5 70	5.98	5 77	0.00	0.00	
3	Collection Lag	22.59	15.21	13.43	13 56	46.03	13 46	
4	Receipt of Funds Lag	0.70	0.70	0 70	0.70			
5								
6	Total Revenue Lag	44 15	36.82	35.32	35 24	61 24	28.67	41 93
7								
8	Revenues	$ 485,405,674 99	$ 272,526,864 88	$ 278,618,137 67	$ 51,747,277 93	$ 210,596,133 13	$ 118,298,789.98	$ 1,417,192,878 58
9								
10	Weighted Dollar Days	$ 21,430,660,550 81	$ 10,034,439,164 88	$ 9,840,792,622.50	$ 1,823,574,074.25	$ 12,896,907,192.88	$ 3,391,626,308 73	$ 59,417,999,914.06
11								
12								
13	Sources:							
14	Billing & Collection Lag	Schedule 1-1	Schedule 1-2	Schedule 1-3	Schedule 1-4	Schedule 1-5	Schedule 1-6	
15	Receipt of Funds Lag	Schedule 1-7	Schedule 1-7	Schedule 1-7	Schedule 1-7	N/A	N/A	
16	Revenue Dollars	Revenues - Test Year Totals.xlsx						

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
FUEL EXPENSE
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Amount	Beginning of Delivery Period	End of Delivery Period	Number of Service Days	Mid-Point of Service Days	Later of Due Date or Clear Date	(Lead)/Lag	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	$ 69,100	2/1/2013	2/28/2013	28	2/15/2013	3/25/2013	(38.00)	$ (2,625,800.00)
2	90,061	4/1/2012	4/30/2012	30	4/16/2012	5/25/2012	(39.00)	(3,512,393.82)
3	31,822	2/1/2013	2/28/2013	28	2/15/2013	3/25/2013	(38.00)	(1,209,236.00)
4	129,284	3/1/2012	3/31/2012	31	3/16/2012	4/25/2012	(39.50)	(5,106,737.36)
5	127,664	8/1/2012	8/31/2012	31	8/16/2012	9/20/2012	(34.50)	(4,404,391.10)
6	84,454	3/1/2012	3/31/2012	31	3/16/2012	4/25/2012	(39.50)	(3,335,916.02)
7	120,950	4/1/2012	4/30/2012	30	4/16/2012	5/25/2012	(39.00)	(4,717,050.00)
8	99,857	10/31/2012	11/30/2012	31	11/15/2012	1/5/2013	(50.50)	(5,042,792.64)
9	620	6/5/2012	6/4/2013	365	12/4/2012	7/5/2012	152.50	94,550.00
10	126,965	4/30/2012	5/31/2012	32	5/16/2012	6/28/2012	(43 00)	(5,459,498.44)
11	55,640	10/1/2012	10/31/2012	31	10/16/2012	11/24/2012	(38.50)	(2,142,123.45)
12	32,950	2/1/2013	2/28/2013	28	2/15/2013	3/25/2013	(38.00)	(1,252,100.00)
13	149,355	6/30/2012	7/31/2012	32	7/16/2012	8/30/2012	(45.00)	(6,720,965.55)
14	642,933	7/1/2012	7/31/2012	31	7/16/2012	8/27/2012	(41.50)	(26,681,714.11)
15	584,775	6/1/2012	6/30/2012	30	6/16/2012	7/25/2012	(39.00)	(22,806,225.00)
16	193,683	12/1/2012	12/31/2012	31	12/16/2012	1/25/2013	(39.50)	(7,650,464.28)
17	263,434	9/1/2012	9/30/2012	30	9/16/2012	11/1/2012	(46.00)	(12,117,954.34)
18	282,495	10/1/2012	10/31/2012	31	10/16/2012	12/7/2012	(51.50)	(14,548,500.23)
19	221,462	10/1/2012	10/31/2012	31	10/16/2012	11/25/2012	(39.50)	(8,747,755.72)
20	420,550	4/1/2012	4/30/2012	30	4/16/2012	5/25/2012	(39.00)	(16,401,450.00)
21	593,793	8/1/2012	8/31/2012	31	8/16/2012	9/25/2012	(39.50)	(23,454,823.11)
22	819,575	3/1/2012	3/31/2012	31	3/16/2012	4/25/2012	(39.50)	(32,373,212.50)
23	494,600	11/1/2012	11/30/2012	30	11/16/2012	12/25/2012	(39.00)	(19,289,400.00)
24	507,625	1/1/2013	1/31/2013	31	1/16/2013	2/25/2013	(39.50)	(20,051,187.50)
25	452,398	5/1/2012	5/31/2012	31	5/16/2012	6/25/2012	(39.50)	(17,869,721.00)
26	1,896,150	10/1/2012	10/31/2012	31	10/16/2012	11/25/2012	(39.50)	(74,897,925.00)
27	1,428,725	7/1/2012	7/31/2012	31	7/16/2012	8/25/2012	(39.50)	(56,434,637.50)
28	1,275,075	5/1/2012	5/31/2012	31	5/16/2012	6/25/2012	(39.50)	(50,365,462.50)
29	1,741,075	1/1/2013	1/31/2013	31	1/16/2013	2/25/2013	(39.50)	(68,772,462.50)
30	7,052,984	11/1/2012	11/30/2012	30	11/16/2012	12/26/2012	(40.00)	(282,119,347.60)
31								
32	$ 19,990,053						(40.02)	$ (800,016,697)
33								
34	Sources:	Fuel - Samples.xlsx						
35		Fuel - Invoices.pdf						

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER PURCHASED POWER
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Description	Amount	(Lead)/Lag	Reference	Weighted Dollar Days
		(a)	(b)	(c)	(d)
1	Cogen Purchases	$ 125,709,446	(45.33)	Schedule 3-1	$ (5,698,409,204)
2	Renewable Energy Credits	1,321,610	(123.45)	Schedule 3-2	(163,152,813)
3	Toledo Bend Purchases	720,147	(77.21)	Schedule 3-3	(55,602,534)
4	Other Purchased Power *	336,756,928	(29.11)	Schedule 3-4	(9,802,994,178)
5	Subtotal Purchased Power	$ 464,508,132	(33.84)		$ (15,720,158,729)
6					
7	Source:	Fuel - Totals.xlsx			
8					
9	* Includes Joint Account Purchases, MSS-3 Purchases, Reserve Equalization				

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
PURCHASED POWER EXPENSE - MSS-4
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Amount	Beginning of Delivery Period	End of Delivery Period	Number of Service Days	Mid-Point of Service Days	Later of Due Date or Clear Date	(Lead)/Lag	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	$ 18,385,317	2/1/2012	2/29/2012	29	2/15/2012	4/13/2012	(57.50)	$ (1,057,155,710.83)
2	2,731,649	2/1/2012	2/29/2012	29	2/15/2012	4/20/2012	(64.50)	(176,191,353.41)
3	19,283,574	3/1/2012	3/31/2012	31	3/16/2012	5/15/2012	(59.50)	(1,147,372,637.53)
4	2,707,179	3/1/2012	3/31/2012	31	3/16/2012	5/25/2012	(69.50)	(188,148,921.74)
5	19,709,929	4/1/2012	4/30/2012	30	4/16/2012	6/15/2012	(60.00)	(1,182,595,739.40)
6	2,592,388	4/1/2012	4/30/2012	30	4/16/2012	6/14/2012	(59.00)	(152,950,906.16)
7	21,655,460	5/1/2012	5/31/2012	31	5/16/2012	7/13/2012	(57.50)	(1,245,188,954.03)
8	2,818,500	5/1/2012	5/31/2012	31	5/16/2012	7/17/2012	(61.50)	(173,337,719.25)
9	22,590,114	6/1/2012	6/30/2012	30	6/16/2012	8/15/2012	(60.00)	(1,355,406,827.40)
10	3,117,790	6/1/2012	6/30/2012	30	6/16/2012	8/15/2012	(60.00)	(187,067,412.00)
11	24,619,392	7/1/2012	7/31/2012	31	7/16/2012	9/15/2012	(60.50)	(1,489,473,189.38)
12	3,271,399	7/1/2012	7/31/2012	31	7/16/2012	9/14/2012	(59.50)	(194,648,226.22)
13	23,963,466	8/1/2012	8/31/2012	31	8/16/2012	10/13/2012	(57.50)	(1,377,899,319.15)
14	2,605	1/1/2012	1/31/2012	31	1/16/2012	10/13/2012	(270.50)	(704,530.78)
15	(228,692)	2/1/2012	2/29/2012	29	2/15/2012	10/13/2012	(240.50)	55,000,361.07
16	(231,546)	3/1/2012	3/31/2012	31	3/16/2012	10/13/2012	(210.50)	48,740,409.85
17	(233,630)	4/1/2012	4/30/2012	30	4/16/2012	10/13/2012	(180.00)	42,053,311.80
18	(236,492)	5/1/2012	5/31/2012	31	5/16/2012	10/13/2012	(149.50)	35,355,540.55
19	(238,965)	6/1/2012	6/30/2012	30	6/16/2012	10/13/2012	(119.00)	28,436,824.29
20	(316,859)	7/1/2012	7/31/2012	31	7/16/2012	10/13/2012	(88.50)	28,042,013.54
21	3,429,542	8/1/2012	8/31/2012	31	8/16/2012	10/13/2012	(57.50)	(197,198,664.43)
22	87,571	8/1/2012	8/31/2012	31	8/16/2012	10/16/2012	(60.50)	(5,298,057.60)
23	20,987,747	9/1/2012	9/30/2012	30	9/16/2012	11/15/2012	(60.00)	(1,259,264,791.80)
24	3,360,068	9/1/2012	9/30/2012	30	9/16/2012	11/15/2012	(60.00)	(201,604,086.00)
25	22,844,925	10/1/2012	10/31/2012	31	10/16/2012	12/14/2012	(58.50)	(1,336,428,103.73)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
PURCHASED POWER EXPENSE - MSS-4
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Amount	Beginning of Delivery Period	End of Delivery Period	Number of Service Days	Mid-Point of Service Days	Later of Due Date or Clear Date	(Lead)/Lag	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
26	3,360,454	10/1/2012	10/31/2012	31	10/16/2012	12/14/2012	(58.50)	(196,586,539.11)
27	18,932,405	11/1/2012	11/30/2012	30	11/16/2012	1/15/2013	(60.00)	(1,135,944,282.00)
28	3,417,580	11/1/2012	11/30/2012	30	11/16/2012	1/15/2013	(60.00)	(205,054,808.40)
29	19,115,816	12/1/2012	12/31/2012	31	12/16/2012	2/15/2013	(60.50)	(1,156,506,884.94)
30	2,098,007	12/1/2012	12/31/2012	31	12/16/2012	2/16/2013	(61.50)	(129,027,432.96)
31	19,929,776	1/1/2013	1/31/2013	31	1/16/2013	3/15/2013	(57.50)	(1,145,962,113.68)
32	4,500,893	1/1/2013	1/31/2013	31	1/16/2013	3/29/2013	(71.50)	(321,813,878.82)
33	422,845	11/1/2012	11/30/2012	30	11/16/2012	3/29/2013	(133.00)	(56,238,440.86)
34	32,220	12/1/2012	12/31/2012	31	12/16/2012	3/29/2013	(102.50)	(3,302,552.05)
35								
36	$ 288,482,427						(59.07)	$ (17,040,743,623)
37								
38	Sources:	Purchased Pwr - MSS4.xlsx						
39		Purchased Pwr - MSS4 Invoices.pdf						

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
CALCULATION OF PAYROLL LEAD DAYS
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.			Amount	(Lead) / Lag Days	Reference		Weighted Dollar Days
			(a)	(b)	(c)		(d)
1	Net Payroll	$	36,812,559.92	(24.98)	Schedule 5-1	$	(919,577,746.80)
2	Deductions		22,669,189.82	(15.88)	Schedule 5-2		(359,986,734.34)
3							
4	Total Payroll	$	59,481,749.74	(21.51)		$	(1,279,564,481.14)
5							
6							
7	Source:	Payroll - Total.xlsx					

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
O&M (LEAD)/LAG DAYS - INCENTIVE PAY
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Description	Percent	Reference	(Lead)/Lag	Reference	Check Float	Reference	Total (Lead)/Lag	Weighted (Lead)/Lag
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
1									
2	Direct Deposit	93.82%	Schedule 5-1-2	(255.00)	Schedule 6-1	0.00		(255.00)	(239.24)
3	Paper Checks	6.18%	Schedule 5-1-2	(255.00)	Schedule 6-1	(3 73)	Schedule 5-1-1	(258.73)	(15.99)
4									
5	Total								(255.23)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - AFFILIATE TRANSACTIONS
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	End of Service Period	Later of Transfer Date or Contract Date	Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
1	05111274287813	4/30/2012	5/25/2012	$ 5,430.81	(25.00)	$ (135,770.25)
2	051112446018578	4/30/2012	5/25/2012	104,727.73	(25.00)	(2,618,193.25)
3	05111241872131	4/30/2012	5/25/2012	35,355.33	(25.00)	(883,883.25)
4	05111246875398	4/30/2012	5/25/2012	40,415.16	(25.00)	(1,010,379 00)
5	051112727735870	4/30/2012	5/25/2012	7,277,358.70	(25.00)	(181,933,967.50)
6	061312184693198	5/31/2012	6/25/2012	117,861.95	(25.00)	(2,946,548.75)
7	061312221563267	5/31/2012	6/25/2012	129,353.32	(25.00)	(3,233,833.00)
8	06131274287813	5/31/2012	6/25/2012	5,430.81	(25.00)	(135,770.25)
9	061312387565678	5/31/2012	6/25/2012	52,224.61	(25.00)	(1,305,615.25)
10	06131237069698	5/31/2012	6/25/2012	39,722.38	(25.00)	(993,059.50)
11	06131243998252	5/31/2012	6/25/2012	14,548.29	(25.00)	(363,707.25)
12	061312711702952	5/31/2012	6/25/2012	7,117,029.52	(25.00)	(177,925,738.00)
13	071312224574020	6/30/2012	7/25/2012	119,757.44	(25.00)	(2,993,936.00)
14	07131274303468	6/30/2012	7/25/2012	5,430.81	(25.00)	(135,770.25)
15	071312481501351	6/30/2012	7/25/2012	74,788.84	(25.00)	(1,869,721.00)
16	07131251730839	6/30/2012	7/25/2012	115,686.30	(25.00)	(2,892,157.50)
17	07131248546849	6/30/2012	7/25/2012	46,152.08	(25.00)	(1,153,802.00)
18	071312900434377	6/30/2012	7/25/2012	9,004,343.77	(25.00)	(225,108,594.25)
19	081412184923319	7/31/2012	8/24/2012	98,115.00	(24.00)	(2,354,760.00)
20	081412743477813	7/31/2012	8/24/2012	5,430.81	(24.00)	(130,339.44)
21	081412408128439	7/31/2012	8/24/2012	16,459.74	(24.00)	(395,033.76)
22	08141237905347	7/31/2012	8/24/2012	47,210.63	(24.00)	(1,133,055.12)
23	08141242364570	7/31/2012	8/24/2012	70,968.77	(24.00)	(1,703,250.48)
24	081412641640093	7/31/2012	8/24/2012	6,416,400.93	(24.00)	(153,993,622.32)
25	091312237116364	8/31/2012	9/25/2012	100,082.17	(25.00)	(2,502,054.25)
26	09131274381821	8/31/2012	9/25/2012	5,430.81	(25.00)	(135,770.25)
27	091312449411508	8/31/2012	9/25/2012	30,324.24	(25.00)	(758,106.00)
28	09131244189395	8/31/2012	9/25/2012	41,657.87	(25.00)	(1,041,446.75)
29	09131267559980	8/31/2012	9/25/2012	26,614.52	(25.00)	(665,363.00)
30	091312835322706	8/31/2012	9/25/2012	8,353,227.06	(25.00)	(208,830,676.50)
31	101012473036137	9/30/2012	10/25/2012	128,764.26	(25.00)	(3,219,106.50)
32	10101274327407	9/30/2012	10/25/2012	5,430.81	(25.00)	(135,770.25)
33	101012648698437	9/30/2012	10/25/2012	221,143.59	(25.00)	(5,528,589.75)
34	101012118615408	9/30/2012	10/25/2012	244,440.91	(25.00)	(6,111,022.75)
35	10101270883623	9/30/2012	10/25/2012	4,321.88	(25.00)	(108,047.00)
36	101012680435942	9/30/2012	10/25/2012	6,804,359.42	(25.00)	(170,108,985.50)
37	111312213324236	10/31/2012	11/23/2012	81,599.47	(23.00)	(1,876,787.81)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - AFFILIATE TRANSACTIONS
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	End of Service Period	Later of Transfer Date or Contract Date	Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
38	111312181997579	10/31/2012	11/23/2012	5,430.81	(23.00)	(124,908.63)
39	111312552406996	10/31/2012	11/23/2012	1,206,380.71	(23.00)	(27,746,756.33)
40	11131267790003	10/31/2012	11/23/2012	162,280.48	(23.00)	(3,732,451.04)
41	111312113775267	10/31/2012	11/23/2012	35,389.98	(23.00)	(813,969.54)
42	111312773771353	10/31/2012	11/23/2012	7,737,713.53	(23.00)	(177,967,411.19)
43	121212127601330	11/30/2012	12/24/2012	69,394.96	(24.00)	(1,665,479.04)
44	12121274328858	11/30/2012	12/24/2012	5,430.81	(24.00)	(130,339.44)
45	121212350352185	11/30/2012	12/24/2012	349,771.22	(24.00)	(8,394,509.28)
46	12121256929306	11/30/2012	12/24/2012	69,171.97	(24.00)	(1,660,127.28)
47	12121224842508	11/30/2012	12/24/2012	32,809.06	(24.00)	(787,417.44)
48	12121219945857	11/30/2012	12/24/2012	795.98	(24.00)	(19,103.52)
49	121212772997291	11/30/2012	12/24/2012	7,729,972.91	(24.00)	(185,519,349.84)
50	012313148056713	12/31/2012	1/25/2013	49,023.12	(25.00)	(1,225,578.00)
51	01231374337780	12/31/2012	1/25/2013	5,430.81	(25.00)	(135,770.25)
52	012313	12/31/2012	1/25/2013	325,076.03	(25.00)	(8,126,900.75)
53	01231333061689	12/31/2012	1/25/2013	7,885.87	(25.00)	(197,146.75)
54	012313831458465	12/31/2012	1/25/2013	8,314,584.65	(25.00)	(207,864,616.25)
55	021313124881048	1/31/2013	2/25/2013	73,290.30	(25.00)	(1,832,257.50)
56	02131369716599	1/31/2013	2/25/2013	5,430.81	(25.00)	(135,770.25)
57	021313640531436	1/31/2013	2/25/2013	405,629.66	(25.00)	(10,140,741.50)
58	02131388744512	1/31/2013	2/25/2013	145,028.85	(25.00)	(3,625,721.25)
59	02131379871472	1/31/2013	2/25/2013	22,868.81	(25.00)	(571,720.25)
60	02131354961408	1/31/2013	2/25/2013	41,462.57	(25.00)	(1,036,564.25)
61	021313530730352	1/31/2013	2/25/2013	5,307,303.52	(25.00)	(132,682,588.00)
62	031213164434025	2/28/2013	3/25/2013	60,127.91	(25.00)	(1,503,197.75)
63	03121321351670	2/28/2013	3/25/2013	2,568.60	(25.00)	(64,215.00)
64	03121339436619	2/28/2013	3/25/2013	31,187.55	(25.00)	(779,688.75)
65	03121334303357	2/28/2013	3/25/2013	1,406.94	(25.00)	(35,173.50)
66	03121315963680	2/28/2013	3/25/2013	3,420.28	(25.00)	(85,507.00)
67	031213736631975	2/28/2013	3/25/2013	7,366,319.75	(25.00)	(184,157,993.75)
68	04152013185567951	3/31/2013	4/25/2013	121,190.27	(25.00)	(3,029,756.75)
69	0415201343613068	3/31/2013	4/25/2013	4,957.95	(25.00)	(123,948.75)
70	L-2157515	3/31/2013	4/26/2013	10,373.46	(26.00)	(269,709.96)
71	04152013412706792	3/31/2013	4/25/2013	294,372.69	(25.00)	(7,359,317.25)
72	0415201346479496	3/31/2013	4/25/2013	44,691.99	(25.00)	(1,117,299.75)
73	0415201336475736	3/31/2013	4/25/2013	549.11	(25.00)	(13,727.75)
74	04152013810127063	3/31/2013	4/25/2013	8,101,270.63	(25.00)	(202,531,765.75)
75						

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - AFFILIATE TRANSACTIONS
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	End of Service Period	Later of Transfer Date or Contract Date	Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
76				$ 95,157,595.29	(24.65)	$ (2,345,580,732.96)
77						
78	Service Period Lead (365 days/12 months)/2				(15.21)	
79						
80	**Total (Lead)/Lag Days**				**(39.86)**	
81						
82						
83	Source:	Affiliates- Transactions.xlsx				

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - THIRD PARTY O&M
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	Begin Date Midpoint of Service Period or Invoice Date	End Date - Later of Due Date or Check Clear Date	Check Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
1	02261314484	2/3/2013	2/27/2013	$ 144.84	(24.00)	$ (3,476.16)
2	S006262	4/30/2012	5/15/2012	87.42	(15.00)	(1,311.30)
3	1101129254	10/11/2012	11/2/2012	92.54	(22.00)	(2,035.88)
4	847000123112-1	11/16/2012	1/17/2013	326.00	(62.00)	(20,212.00)
5	131SPQ26__061512	7/1/2012	7/16/2012	70 81	(15.00)	(1,062.15)
6	964993881	3/23/2012	5/21/2012	154.73	(59.00)	(9,129.07)
7	343903	2/1/2013	2/27/2013	183.20	(26.00)	(4,763.20)
8	101404	5/18/2012	6/21/2012	10.18	(34.00)	(346.12)
9	0204137088	12/29/2012	2/19/2013	70.88	(52.00)	(3,685.76)
10	396982516	1/24/2013	2/25/2013	35.11	(32.00)	(1,123.52)
11	0710124164	7/10/2012	7/19/2012	13.88	(9.00)	(124 92)
12	951423167-002	5/30/2012	7/24/2012	36.00	(55.00)	(1,980.00)
13	0304134500	2/20/2013	3/11/2013	45.00	(19.00)	(855.00)
14	20132309	7/13/2012	8/9/2012	100.00	(27.00)	(2,700.00)
15	120925039510004	9/25/2012	12/20/2012	5.68	(86.00)	(488.48)
16	1219125550	12/12/2012	12/31/2012	27.75	(19.00)	(527.25)
17	2127111	12/16/2012	1/31/2013	185.18	(46.00)	(8,518.28)
18	06-082712-10300069-1100096	8/27/2012	11/1/2012	135.66	(66.00)	(8,953.56)
19	5949-665674	12/20/2012	1/29/2013	34.64	(40.00)	(1,385.60)
20	40478	9/5/2012	10/5/2012	122.49	(30 00)	(3,674.70)
21	936-231-3312__080112	8/16/2012	8/22/2012	40.85	(6.00)	(245.10)
22	0905123455	8/6/2012	9/7/2012	34.55	(32.00)	(1,105.60)
23	7319	10/26/2012	11/1/2012	125.00	(6.00)	(750.00)
24	1025122442	10/24/2012	11/2/2012	12.21	(9.00)	(109.89)
25	55546654__040112	4/16/2012	4/23/2012	97.20	(7.00)	(680.40)
26	11011279797	10/31/2012	11/8/2012	39.90	(8.00)	(319.20)
27	125048516__042312	5/4/2012	5/11/2012	58.58	(7.00)	(410.06)
28	302245	5/14/2012	6/29/2012	13.76	(46.00)	(632.96)
29	T54830	1/31/2013	3/22/2013	158.03	(50.00)	(7,901.50)
30	42155	12/18/2012	1/18/2013	264.51	(31.00)	(8,199.81)
31	19807579	2/15/2012	11/8/2012	223.00	(267.00)	(59,541.00)
32	07261224261	7/17/2012	8/6/2012	178.23	(20.00)	(3,564.60)
33	03262012	3/19/2012	4/10/2012	350.00	(22.00)	(7,700.00)
34	2762	10/24/2012	1/8/2013	272.25	(76.00)	(20,691.00)
35	CD1308063937	11/16/2012	1/2/2013	123.29	(47.00)	(5,794.63)
36	84700004302012-1	4/16/2012	6/12/2012	330.00	(57.00)	(18,810.00)
37	32112	10/23/2012	11/20/2012	327.11	(28.00)	(9,159.08)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - THIRD PARTY O&M
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	Begin Date Midpoint of Service Period or Invoice Date	End Date - Later of Due Date or Check Clear Date	Check Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
38	091412118423	9/5/2012	9/18/2012	12.22	(13.00)	(158.86)
39	361192	5/3/2012	6/1/2012	150 00	(29.00)	(4,350.00)
40	08271279478	8/10/2012	9/4/2012	373.23	(25.00)	(9,330.75)
41	W19719	5/30/2012	7/9/2012	218.88	(40.00)	(8,755.20)
42	06261215540	6/18/2012	8/27/2012	155.40	(70.00)	(10,878.00)
43	21601894	3/16/2013	3/1/2013	224.08	15.00	3,361.20
44	10529328320455__072812	8/12/2012	8/22/2012	52.38	(10.00)	(523.80)
45	3718245078 00__011013	1/25/2013	2/4/2013	60.99	(10.00)	(609.90)
46	54962892267927__012213	2/6/2013	2/15/2013	62.37	(9.00)	(561.33)
47	10291216385	10/25/2012	11/8/2012	150.35	(14.00)	(2,104.90)
48	10291211100	10/25/2012	11/5/2012	27.75	(11.00)	(305.25)
49	0921124500	9/16/2012	9/25/2012	45.00	(9.00)	(405.00)
50	0123201341830	1/8/2013	3/12/2013	355.56	(63.00)	(22,400.28)
51	052912113898	5/13/2012	6/11/2012	1,138.98	(29.00)	(33,030.42)
52	476504	10/16/2012	2/26/2013	439.50	(133.00)	(58,453.50)
53	223SPZ3039__021513	3/1/2012	3/15/2012	748.36	(14.00)	(10,477.04)
54	801117	3/8/2012	4/30/2012	601.26	(53.00)	(31,866.78)
55	49407923	1/29/2013	3/4/2013	1,644.67	(34.00)	(55,918.78)
56	06-060612-10300069-1058033	6/6/2012	7/19/2012	4,119.30	(43.00)	(177,129.90)
57	861363	9/11/2012	11/9/2012	510.01	(59.00)	(30,090.59)
58	T076770-0-1-71902-93	3/18/2012	4/16/2012	577.00	(29.00)	(16,733.00)
59	2012006848	11/1/2012	1/1/2013	680.00	(61.00)	(41,480.00)
60	12-6396	3/7/2012	5/14/2012	2,530.00	(68.00)	(172,040.00)
61	JUL-20-12	7/18/2012	7/30/2012	2,402.40	(12.00)	(28,828.80)
62	06-060612-10300069-1057937	6/6/2012	7/19/2012	4,400.00	(43.00)	(189,200.00)
63	009435	10/15/2012	12/12/2012	1,110.00	(58.00)	(64,380.00)
64	719367-1-72251-33	3/25/2012	4/23/2012	417.43	(29.00)	(12,105 47)
65	6751619882	6/8/2012	7/20/2012	1,829.22	(42.00)	(76,827.24)
66	114379	9/9/2012	12/4/2012	1,863.00	(86.00)	(160,218.00)
67	5-5-12	5/2/2012	5/14/2012	532.00	(12.00)	(6,384.00)
68	873991	10/22/2012	12/21/2012	1,081.71	(60.00)	(64,902.60)
69	01171356334	12/17/2012	1/22/2013	485.64	(36.00)	(17,483 04)
70	27576	4/24/2012	6/14/2012	3,016.63	(51.00)	(153,848.13)
71	100222891	5/23/2012	6/26/2012	1,875.00	(34.00)	(63,750.00)
72	B43969	5/15/2012	6/28/2012	773.55	(44.00)	(34,036.20)
73	826784377	2/15/2013	3/29/2013	992.28	(42.00)	(41,675.76)
74	900660761	3/13/2012	5/25/2012	1,000.00	(73.00)	(73,000.00)
75	870383	10/17/2012	12/13/2012	3,511.85	(57.00)	(200,175.45)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - THIRD PARTY O&M
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	Begin Date Midpoint of Service Period or Invoice Date	End Date - Later of Due Date or Check Clear Date	Check Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
76	06-112912-10300069-1155616	11/29/2012	1/11/2013	855.00	(43.00)	(36,765.00)
77	951604477-003	7/16/2012	8/30/2012	1,517.08	(45.00)	(68,268.60)
78	PT211351	11/15/2012	12/11/2012	1,223.63	(26.00)	(31,814.38)
79	9200091505	10/5/2012	11/23/2012	1,123.69	(49.00)	(55,060.81)
80	100134152013	7/2/2013	12/13/2012	1,350.00	201.00	271,350.00
81	2109GSUSM3GSU__051012	5/16/2012	6/19/2012	1,266.28	(34.00)	(43,053.52)
82	884306	11/27/2012	1/25/2013	4,197.91	(59.00)	(247,676.69)
83	863969	9/25/2012	11/19/2012	645.02	(55.00)	(35,476.10)
84	2841395635 08__012213	2/6/2013	2/15/2013	1,207.46	(9.00)	(10,867.14)
85	L30401-ENTTEXAS4	2/5/2012	4/18/2012	2,285.36	(73.00)	(166,831.28)
86	08122012	8/6/2012	8/22/2012	420.00	(16.00)	(6,720.00)
87	CAR-5666	11/27/2012	1/14/2013	1,990.16	(48.00)	(95,527.68)
88	06-051012-10300069-1039808	5/10/2012	6/21/2012	1,276.34	(42.00)	(53,606.28)
89	1385832	2/22/2012	5/11/2012	905.50	(79.00)	(71,534.50)
90	901005522	11/12/2012	1/4/2013	1,000.00	(53.00)	(53,000.00)
91	842865	7/11/2012	9/6/2012	500.70	(57.00)	(28,539 90)
92	X974954-0-1-88150-109	1/6/2013	2/4/2013	645.68	(29.00)	(18,724.72)
93	M102	7/2/2013	1/3/2013	425.00	180.00	76,500.00
94	5605202	5/10/2012	6/15/2012	3,096.71	(36.00)	(111,481.56)
95	S324193-IN	3/12/2013	4/12/2013	427.00	(31.00)	(13,237.00)
96	062512118922	4/26/2012	7/19/2012	619.62	(84.00)	(52,048.08)
97	12061292278	10/28/2012	12/10/2012	647.67	(43.00)	(27,849.81)
98	Y2280868__101012	10/16/2012	4/5/2013	591.10	(171.00)	(101,078.10)
99	30993-7	1/30/2013	1/17/2013	5,340.00	13.00	69,420.00
100	963998	3/16/2012	5/2/2012	4,701.43	(47.00)	(220,967.21)
101	4912037-0001	5/10/2012	2/5/2013	8,192.08	(271.00)	(2,220,053.68)
102	06-033012-10300452-1008116	3/30/2012	5/11/2012	4,800.00	(42.00)	(201,600.00)
105	915819	3/2/2013	3/29/2013	5,000.00	(27.00)	(135,000.00)
106	06-112112-10300069-1152130	11/21/2012	1/3/2013	4,800.00	(43.00)	(206,400.00)
107	06-020613-10368151-1187682	2/6/2013	3/21/2013	12,005.00	(43.00)	(516,215.00)
108	06-092712-10300069-1122003	9/27/2012	11/8/2012	4,800.00	(42.00)	(201,600.00)
109	781	11/13/2012	12/24/2012	8,604.38	(41.00)	(352,779.58)
110	06-072312-10300451-1082000	7/23/2012	10/9/2012	9,309.00	(78.00)	(726,102.00)
111	006334	5/15/2012	9/4/2012	6,990 30	(112.00)	(782,913.60)
112	2301	10/16/2012	11/14/2012	6,916.25	(29.00)	(200,571.25)
113	06-041812-10300069-1021940	4/18/2012	5/31/2012	7,500.00	(43.00)	(322,500.00)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
OTHER O&M - THIRD PARTY O&M
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Invoice Num	Begin Date Midpoint of Service Period or Invoice Date	End Date - Later of Due Date or Check Clear Date	Check Amount	(Lead)/Lag Days	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)
114	06-022412-10300452-964360	2/24/2012	4/6/2012	4,800.00	(42.00)	(201,600.00)
115	74281	11/26/2012	12/17/2012	5,549.00	(21.00)	(116,529.00)
116	06-070412-10300069-1072357	7/4/2012	8/16/2012	14,740.00	(43.00)	(633,820.00)
117	113012ESI200	11/16/2012	1/17/2013	48,396.67	(62.00)	(3,000,593.54)
118	328/20003875	11/14/2012	12/28/2012	226,082.74	(44.00)	(9,947,640.56)
119	4908	6/16/2012	9/20/2012	54,072.50	(96.00)	(5,190,960.00)
121				$ 515,514.72	(54.67)	$ (28,182,761.12)
122						
123						
124	Sources	O&M - Samples.xlsx				
125		O&M - Invoices.pdf				

Sample Removed: no payment clear date
104 CR-1002471

Sample removed: rate case expenses
103 11072012645974
120 14398

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
PAYROLL TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Description	Amount	(Lead) Lag Days	Weighted Dollar Days	Reference
	(a)	(b)	(c)	(d)	(e)
1	FICA	$ 4,382,218	(15.96)	$ (69,940,201)	Schedule 9-1
2					
3	Federal Unemployment	30,149	(26.06)	(785,696)	Schedule 9-2
4					
5	State Unemployment	54,137	(43 81)	(2,371,763)	Schedule 9-3
6					
7	Total Payroll Relatec	$ 4,466,505	(16.37)	$ (73,097,659.70)	

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
PROPERTY TAXES
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.		Amount	Total (Lead)/Lag Days	Reference	Weighted Dollar Days
		(a)	(b)	(c)	(d)
1	Texas Property Taxes	$ 24,719,988.28	(207.93)	Schedule 10-1	$ (5,140,027,163.06)
2	Louisiana Property Taxes	2,399,543.88	(183.56)	Schedule 10-2	(440,460,274.61)
3					
4	Total	$ 27,119,532.16	(205.77)		$ (5,580,487,437.67)

See Schedule E-4 Workpapers and Supporting Documents

ENTERGY TEXAS, INC.
TEXAS STATE GROSS RECEIPTS TAX
FOR THE TEST YEAR ENDED MARCH 31, 2013

Line No.	Amount	From	To	Total Days	Mid-Point	Payment Date	(Lead)/Lag	Weighted Dollar Days
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	$ 2,029,839.63	1/1/2012	3/31/2012	91.0	2/15/2012	4/27/2012	(71.500)	($145,133,533.55)
2	2,080,982.58	4/1/2012	6/30/2012	91.0	5/16/2012	7/30/2012	(74.500)	(155,033,202.21)
3	3,029,453.56	7/1/2012	9/30/2012	92.0	8/16/2012	10/30/2012	(75.000)	(227,209,017.00)
4	2,198,891.71	10/1/2012	12/31/2012	92.0	11/16/2012	1/30/2013	(75.000)	(164,916,878.25)
5								
6	$ 9,339,167.48						(74.130)	($692,292,631.01)
7								
8	Source:	Taxes - State Gross Receipts.docx						

See Schedule E-4 Workpapers and Supporting Documents