<u>EXHIBITS</u>

Exhibit JJ-1	Participation by Jay Joyce in Utility Proceedings
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- 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

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	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.

13 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.

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20 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.

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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 6 office of Deloitte & Touche LLP (now Deloitte Consulting) as a Manager. 7 In 1997, I was promoted to Senior Manager. My responsibilities included 8 project management for a wide range of utility-related projects including 9 merger and acquisition analyses, merger synergy analyses, cost of 10 service studies, management audits, cash working capital studies, and 11 preparation of expert testimony before various commissions, courts, and 12 other governmental authorities. 13

In January 2003, I resigned from Deloitte to join Management 14 Applications Consulting ("MAC"), a small Pennsylvania professional 15 services firm specializing in utility rate matters. In 2004, four 16 professionals, including several MAC partners and myself, formed Alliance 17 Consulting Group, a professional services firm headquartered in Dallas 18 and focused on the utility industry. In December 2008, I sold my interest 19 in the Alliance partnership, and I launched my own consulting 20 firm, Expergy. 21

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1 Q5. HAVE YOU PREVIOUSLY TESTIFIED AS AN EXPERT WITNESS?

Yes. I have previously testified before, or submitted written testimony to, 2 Α. the Public Utility Commission of Texas ("PUC" or "Commission"), the 3 Public Utilities Commission of Ohio, the Arkansas Public Service 4 Commission, the Railroad Commission of Texas, the Public Service 5 Commission of West Virginia, the Texas Commission on Environmental 6 Quality, the Virginia State Corporation Commission, the U.S. District Court 7 for the Northern District of California, and the Superior Court of Fulton 8 County, Georgia. Exhibit JJ-1 provides a listing of the utility proceedings 9 in which I have appeared as an expert witness, participated as an expert, 10 or made formal presentations in utility matters. 11

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

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

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16 Q7. HAVE YOU PREPARED ANY EXHIBITS IN SUPPORT OF YOUR
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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.

1	Q8.	DO YOU SPONSOR OR CO-SPONSOR ANY SCHEDULES IN THE
2		COMPANY'S RATE FILING PACKAGE?
3	A.	Yes, I do. I am co-sponsoring Schedule E-4 in the Company's Rate Filing
4		Package as well as the workpapers and other documentation supporting
5		the lead-lag study used to prepare that schedule. I am also co-sponsoring
6		the workpaper titled "WP/P-1.1 AJ 6 Proposed Revenue" used to develop
7		the Total Electric Overall Cost of Service at Proposed Rates (as adjusted)
8		in the last column on Schedule A in the Company's Rate Filing Package.
9		
10		II. INTRODUCTION
11	Q9.	WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS
12		PROCEEDING?
13	Α.	The purpose of my testimony is to sponsor the results of the lead-lag
14		study for measuring the cash working capital ("CWC") allowance required
15		for the Company's operations, consistent with Commission Substantive
16		Rule 25.231(c)(2)(B)(iii), which is attached as Exhibit JJ-2.
17		
18	Q10	. CAN YOU PROVIDE A DEFINITION OF CWC AS A RATE BASE
19		COMPONENT?
20	A.	Yes. CWC is a component of utility rate base that is the average amount of
21		capital provided by investors to bridge the gap between the time
22		expenditures are required to provide services and the time collections are
23		received for such services.

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

Yes. It is a common practice for regulators to establish the total costs 3 Α. incurred in providing service (i.e., the Cost of Service) and to use such 4 costs as the base upon which rates are fixed and charged for the services 5 provided. A significant component of Cost of Service is reflected by the 6 costs of financing the investor capital required to build facilities and 7 Portions of such capital funding by maintain ongoing operations. 8 investors, such as the capital required to build plant facilities or to maintain 9 supplies, are readily available. These costs are explicitly measured and 10 may be directly accessed in the financial statements. Certain other 11 funding requirements are not explicitly measured from a single account in 12 the Company's financial records; thus, the level of funding used to support 13 these investor capital requirements must be determined through special 14 Such special analyses have traditionally been labeled as 15 analyses. lead-lag studies, and the results labeled as CWC requirements. When the 16 various components of the rate base, including CWC, are adequately 17 identified and combined, a correct measure of investor capital funding is 18 produced. Below I describe in more detail the meanings of the terms 19 "lead" and "lag." 20

1	Q12.	DID YOU CONDUCT THE COMPANY'S LEAD-LAG STUDY
2		PRESENTED IN THIS PROCEEDING?
3	A.	Yes. The results of the lead-lag study are attached as Exhibit JJ-3, and a
4		summary of the lead-lag study is attached as Exhibit JJ-4.
5		
6		III. LEAD-LAG STUDY APPROACH
7	Q13.	PLEASE DESCRIBE THE GENERAL APPROACH YOU USED TO
8		CONDUCT THE LEAD-LAG STUDY FOR ETI.
9	A.	The lead-lag study for ETI reflects costs associated with the test period of
10		April 1, 2012 through March 31, 2013 ("Test Year"). In order to accurately
11		measure investor supplied capital, my lead-lag study was developed using
12		the following parameters:
13		(1) The lead-lag study used a cash method and did not consider
14		non-cash items;
15		(2) The lead-lag study was performed in accordance with
16		Commission Substantive Rule 25.231(c)(2)(B)(iii). For example, to
17		determine the lead days for expenses, the later of the invoice due date or
18		the payment clear date was used. If the payment was made by check,
19		check float lead (<i>i.e.</i> , the average time between check date and
20		encashment) was also applied to the expense lead;
21		(3) The amortization of those expenses that the Company
22		classifies as "prepaid expenses" for ratemaking purposes was specifically

- quantified and excluded from the revenue requirements used to calculate
 ETI's CWC requirements.
- 3
- 4 Q14. WOULD YOU DESCRIBE THE APPLICATION OF THE TERMS "LEAD"
- 5 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:
- 9 (1) revenue lag the number of days of lag time between the
 10 delivery of electric service to the Company's customers and the subsequent
 11 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.
- 15

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

17 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

1		reasonable and unbiased sampling methods. The sampling methods
2		were typical of the methods used to develop CWC studies. The net
3		difference between the computed Revenue Lag days and the computed
4		Expense Lead days was multiplied by the average daily revenue
5		requirements of the system. The resulting amount produces the net
6		CWC required.
7		
8	Q16.	HAVE YOU SUBMITTED AN EXHIBIT THAT REFLECTS AN ACCURATE
9		MEASUREMENT OF THESE INVESTOR PROVIDED FUNDS?
10	A.	Yes. Exhibit JJ-3 contains the results of the study. Exhibit JJ-4 provides a
11		summary of the lead-lag study based on the electric services provided by
12		ETI. The following sections describe the methods used in the calculation
13		of the lag days for revenue collection and the lead days for expense
14		payment.
15		
16		A. <u>Revenue Lag</u>
17	Q17.	HOW WAS THE REVENUE LAG DEVELOPED IN THE LEAD-LAG
18		STUDY?
19	Α.	Revenue Lag consists of four components: (1) the service period lag
20		measured from the middle of the period for which service is billed, (2) the
21		<i>billing lag</i> which reflects the time required to process and record bills, (3) the
22		collection lag that identifies the time delay between the recording of bills and
23		the receipt of the billed revenues, and (4) the receipt of funds lag which

1 measures the delay in the bank's clearance of deposited check payments. 2 The total number of days produced by the four components represents the 3 amount of time between the delivery of service to customers and the receipt 4 of the related revenues for such service.

The first of these four components, the service period lag, measures 5 the time span over which services are provided. The critical feature of this 6 measure is that it establishes the common point from which the timing 7 difference between cost incurrence and revenue recovery is measured. For 8 example, assume that a cost is incurred, recorded, and becomes 9 recoverable during a 30-day service period and is paid 15 days after the end 10 of the service period. Further assume that the revenues for the related 11 services are recovered 20 days after the end of the service period. In these 12 circumstances, the net recovery lag is 5 days regardless of the point in time 13 used as the starting point. These assumed conditions illustrate that the cost 14 incurrence and cost recovery periods must be measured from a common 15 point. That point may be at the beginning of the period, at the end of the 16 period, or at some point in between. This Commission has consistently 17 adopted an approach that relies on the mid-point of the service period which 18 assumes that the electricity is delivered evenly over the service period. 19

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,

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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 8 billing for the services rendered and the receipt from customers of the 9 The collection lag for third-party customers was revenues billed. 10 determined from a random sample of invoices for the residential, 11 commercial, industrial, public authority, and street lighting customer billings 12 during the Test Year by measuring the time between the mailing date and 13 actual payment receipt date for each invoice. The collection lag for MSS-4 14 and ISB revenues is based on the actual payment dates for each of the 15 affiliate revenue types. 16

17 The fourth component of the revenue recovery lag, the *receipt of* 18 *funds lag*, represents the time between the receipt of funds from 19 customers until the funds clear the banks and are available to the 20 Company. The lag associated with the cash receipts float recovery 21 component is computed on the assumption that one business day is 22 required to clear the checks, and that electronic payments are available to 23 the Company on the date received. Approximately 48.39% of the

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1		payments were made by check, and the overall cash receipts float is
2		0.70 days.
3		Each of these revenue lag components was totaled and weighted
4		by customer class revenues to arrive at the overall revenue lag days for
5		the Test Year.
6		
7		B. <u>Expense Lead – Operation & Maintenance Expenses</u>
8	Q18.	PLEASE EXPLAIN THE O&M EXPENSE LEAD DAYS.
9	A.	In determining the lead days for operation and maintenance ("O&M")
10		expenses, total system O&M expenses were first separated into Energy
11		Costs and Other O&M Expenses. Within each group, the expenses were
12		further divided into subcategories for further analysis and measurement of
13		the lead days for each type of expense.
14		
15		1. <u>Energy Costs</u>
16		a. <u>Fuel</u>
17	Q19.	PLEASE EXPLAIN THE CALCULATION OF FUEL LEAD DAYS.
18	A.	In order to determine the lead days for fuel expenses, a random sample of
19		fuel invoices was used to determine the service periods and payment due
20		dates for each of the sampled invoices, and these dates were compared
21		to the subsequent payment of each invoice.

1		b. <u>Purchased Power</u>
2	Q20.	PLEASE EXPLAIN THE CALCULATION OF LEAD DAYS FOR
3		PURCHASED POWER.
4	A.	Purchased power consists of two major groups(1) MSS-4 Purchases
5		and (2) Other Purchased Power. Other Purchased Power consists of
6		Joint Account Purchases, MSS-3 Purchases, Reserve Equalization,
7		Cogeneration Purchases, Renewable Energy Credits, and Toledo Bend
8		Purchases. Based on the number of transactions for each group, either
9		the entire population of Test Year transactions or a sample of Test Year
10		transactions were used to determine the service periods and the
11		subsequent payment of each invoice. This lead is applied to average daily
12		purchased power costs to measure the CWC supplied by purchased
13		power suppliers, which is used to reduce the gross CWC requirement
14		related to revenues determined earlier.
15		
16		2. <u>Other Operation & Maintenance Expenses</u>
17	Q21	. PLEASE EXPLAIN THE OTHER O&M EXPENSE LEAD DAYS.
18	Α.	In determining the lead days for this group of expenses, total system
19		expenses were first separated into four groups – regular payroll costs,
20		incentive payroll costs, affiliate service company transactions, and all
21		other O&M costs (<i>e.g.</i> , materials, services, etc.).

1		a. <u>Regular Payroll</u>
2	Q22.	HOW WERE THE LEAD DAYS FOR REGULAR PAYROLL COSTS
3		DETERMINED?
4	A.	The lead days for payroll were based upon the Company's wage payment
5		process that employs bi-weekly pay periods. Employees are paid on
6		Friday, which is six days after the end of the pay period ending on
7		Saturday. The lead days for payroll costs were computed by determining
8		the average days of service being reimbursed and adding the days
9		between the end of each service period and the payment to employees.
10		This calculation produces the number of total days between the middle of
11		the period for which employees' costs were recorded and the
12		disbursement of the payments.

13

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Q23. DID YOU MAKE ANY ADJUSTMENT TO THE PAYROLL LEAD DAYS IN 14 YOUR CWC STUDY?

Yes. I have adjusted the payroll lead days to incorporate the effects of 16 Α. vacation pay based on actual Company data. This adjustment follows the 17 method recently approved by this Commission in the Company's 2011 18 rate case, Docket No. 39896. 19

In the analysis of regular payroll expenses, all of the CWC Test 20 The total Company payroll was Period payments were utilized. 21 and regular pay components of separate into segmented 22 payroll deductions. 23

1	Q24.	DOES YOUR LEAD-LAG STUDY CONSIDER CHECK FLOAT FOR
2		PURPOSES OF DETERMINING THE LEAD DAYS ATTRIBUTABLE TO
3		PAYROLL COSTS?
4	Α.	Yes, with respect to the issuance of paper check payments. The majority
5		of employee wages are paid by direct deposit, with the remainder being
6		paid by paper check. Direct deposit payments clear on payday and thus,
7		have no check float. Paper payroll check clearing times were established
8		based on a random sample; a check float was added to paper check
9		payments based on the results of this sample.
10		
11		b. <u>Incentive Pay</u>
12	Q25.	PLEASE EXPLAIN THE CALCULATION OF LEAD DAYS FOR ETI'S
13		INCENTIVE PAYROLL.
14	A.	The Company has an annual incentive program. The Company's annual
15		incentives were paid in the first quarter of 2013 and were based on
16		calendar year 2012 performance. The lead days were based on the
17		weighted days between the midpoint of the service period (July 1, 2012)
18		and the date the incentives were paid on March 13, 2013. Check float is
19		applied to the bonus payments made by paper check.

1		c. Affiliate Service Company Transactions
2	Q26.	HOW DID YOU DERIVE THE LEAD DAYS ASSOCIATED WITH
3		AFFILIATE SERVICE COMPANY TRANSACTIONS?
4	A.	Entergy Services, Inc. charges are settled in the month following the
5		month in which charges were incurred. Thus, the service period is
6		calculated as the number of days from the mid-month to the later of the
7		contractual due date or the actual settlement date in the following month.
8		Because these payments were made electronically, no check float was
9		assigned.
10		
11		d. <u>Other Third-Party O&M Expenses</u>
12	Q27.	HOW WERE THE LEAD DAYS DETERMINED FOR THE REMAINING
13		EXPENSES IN THE O&M EXPENSE GROUP?
14	Α.	The measure of lead days for the expenses in this group of Other O&M
15		Expenses was based upon random sampling of these expenses recorded
16		during the test period.
17		
18	Q28.	HOW WAS THE MIDPOINT OF THE SERVICE PERIOD FOR OTHER
19		THIRD-PARTY O&M COSTS IDENTIFIED?
20	Α.	Consistent with the ruling of the Commission in AEP Texas Central
21		Company's Docket No. 33309, the Company's study estimates the
22		midpoint of the service period independently for each invoice rather than
23		assuming that the invoice date is the midpoint of the service period for all

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invoices. Each of the sample items was carefully examined to determine 1 the service period and the invoice due date. The available original source 2 documentation is included as part of the workpapers to Schedule E-4 3 supporting the CWC study. Lead days were calculated from the midpoint 4 of the service period (if available) until the later of the invoice due date or 5 the actual payment cleared date. If no information was available on the 6 service period of a particular invoice, the invoice date was used as the 7 assumed midpoint of the service period. This is also consistent with the 8 ruling in Docket No. 33309. 9

10 The lead days for Other O&M expenses were dollar-weighted to 11 develop the lead days, as detailed in the study.

12

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

To generate the third-party O&M invoice sample, I relied on commonly 15 A. accepted sampling techniques to ensure that the sample was reasonable 16 and unbiased. The total population of O&M transactions consisted of 17 12,566 items. This population was filtered to exclude voided items and 18 amounts equaling \$0, leaving a new group of 12,447 actual transactions to 19 The sample size was determined appropriate using the be sampled. 20 standard deviation of the entire population and a 99% confidence interval. 21 The total population was divided into four strata based on the mean and 22 standard deviation. Once the number of samples was determined, the 23

- random-number-generating function within Excel was used to determine
 the individual samples to be chosen.
- 3
- 4 Q30. IS THIS A REASONABLE AND COMMONLY ACCEPTED SAMPLING
 5 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.
- 10

11

- C. Expense Lead Current Federal Income Tax Expense
- 12 Q31. WHAT ARE THE LEAD DAYS ASSIGNED TO FEDERAL INCOME
- 13 TAXES?

As required by Substantive Rule 25.231(c)(2)(B)(iii)(IV)(-f-), the lead days 14 Α. for federal income taxes were calculated by measuring the days between 15 the midpoints of the annual calendar year service periods (as the tax is 16 incurred throughout the year) and the actual payment dates. Payment of 17 at least 100% of the estimated tax for the year must be made in quarterly 18 payments on April 15th, June 15th, September 15th, and December 15th. If 19 the scheduled payment date falls on a weekend or holiday, the quarterly 20 payment is made on the first workday after the indicated date. 21

Expense Lead and Lag - Taxes Other than Income Taxes D. 1 Q32. HOW WERE THE LEAD OR LAG DAYS FOR TAXES OTHER THAN 2 **INCOME TAXES MEASURED?** 3 This group of taxes consists of: (1) Payroll-related taxes (FICA, Federal Α. 4 Unemployment, and State Unemployment), (2) Ad Valorem Taxes, 5 (3) Texas State Gross Receipts Taxes, (4) PUC Assessment Tax, and 6 (5) Texas State Franchise Taxes. The payment leads or lags for the 7 various payroll taxes were calculated from the midpoints of the applicable 8 work periods to the respective payment dates of the taxes. Federal and 9 State Unemployment taxes are paid after the end of each quarter based 10 on that quarter's wages up to the annual limit. 11

The payment lead or lag for non-payroll-related taxes was 12 calculated from the midpoint of the period for which the tax was assessed 13 to the payment date. It was not necessary to calculate lead or lag days for 14 Local Street Rental Taxes or Sales since both of these taxes are prepaid 15 and are reflected elsewhere in revenue requirements rather than in the 16 CWC calculation. To determine the average lag days for State Franchise 17 Taxes, the study utilizes the statutory payment requirements and resultant 18 pattern. This requires that the study recognize that the Company paid 19 State Franchise Taxes in May 2012 in order to conduct business in the 20 State of Texas from January 1 through December 31, 2012. This 21 calculation is consistent with the calculation of the lead-lag days for all of 22 the other expenses and revenues included in the lead-lag study. 23

Q33. IS YOUR CALCULATION OF THE LAG DAYS FOR THE STATE 1 FRANCHISE TAX CONSISTENT WITH THE COMMISSION'S RULING IN 2 ETI'S 2011 RATE CASE? 3 Yes, it is. 4 Α. 5 Expense Lead - Depreciation, Deferred Income Tax Expense, and Return 6 Ε. Q34. HOW WERE THE LEAD DAYS DETERMINED AND APPLIED TO 7 COSTS RECORDED AS DEPRECIATION, DEFERRED INCOME TAX 8 EXPENSES, AND RETURN? 9 The CWC study uses the cash method and therefore excludes non-cash 10 Α. items, including depreciation, amortization, deferred taxes, and return. 11 12 Other Adjustments - Working Funds and Other F. 13 Q35. PLEASE EXPLAIN THE OTHER COMPONENTS THAT YOU HAVE 14 INCLUDED IN CWC. 15 The Other CWC components include Average Bank Balances and Use 16 Α. Tax Collections. These items represent levels of investor capital that are 17 required to fund various assets not explicitly identified in the rate base, as 18 well as deductions for non-investor sources of capital not explicitly 19 deducted from rate base. They are not, however, directly measured in the 20 analysis of revenue requirements and must be separately included in the 21 CWC measure. 22

1			1.	<u>A</u>	vera	ge Ba	ank E	Balances	<u>5</u>	
2	Q36.	WHY HAVE	YOU IN	CLUD	ED /	AVER	AGE	BANK	BALANCES?	

3 The lead/lag study reflects check float on disbursements as an addition to Α. expenses paid by check to reduce CWC. Because the Company cannot 4 control when checks will clear the bank and because of other minimum 5 balance requirements imposed by banks, the Company must maintain 6 certain levels of available cash in its bank accounts. Therefore, the actual 7 bank cash balances are included in CWC because these funds must be 8 supplied by investors. The amount was determined from the actual daily 9 10 average of cash balances.

11 The inclusion of average cash balances is consistent with P.U.C. 12 Substantive Rule 25.231(c)(2)(B)(iii)(IV)(-e-), which states that "...the 13 balance of cash and working funds included in the working cash allowance 14 calculation shall consist of the average daily bank balances of all 15 non-interest bearing demand deposits and working cash funds."

- 16
- 17

2. Use Tax Collections

18 Q37. WHY HAVE YOU INCLUDED USE TAX COLLECTIONS AS A19 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.

1		IV. <u>CONCLUSION</u>
2	Q38.	HAVE YOU DETAILED THE CALCULATIONS AND METHODOLOGIES
3		FOR THE LEAD-LAG STUDY?
4	A.	Yes. Exhibit JJ-3 shows the specific expense lead and revenue lag days
5		used for each of the components. The supporting documentation can be
6		found in the workpapers to Schedule E-4 and the workpaper titled
7		"WP/P-1.1 AJ 6 Proposed Revenue" in the Company's Rate
8		Filing Package.
9		
10	Q39.	WHAT WERE THE RESULTS OF THE LEAD-LAG STUDY?
11	A.	The CWC requirement is \$(6,058,808) as shown on Exhibit JJ-3.
12		
13	Q40.	ARE THE RESULTS OF THIS LEAD-LAG STUDY REASONABLE?
14	A.	Yes. Based on my experience and the application of the process
15		discussed above, ETI's calculated CWC requirements resulting from this
16		lead-lag study are fair and reasonable, comply with Commission
17		Substantive Rule 25.231(c)(2)(B)(iii) and precedent, and should properly
18		be included in rate base.
19		
20	Q41.	DOES THAT CONCLUDE YOUR DIRECT TESTIMONY?
21	A.	Yes, it does.

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Line	Jurisdiction	Docket	Company	Year	Description
	Texas Natural				
	Resource				
	Conservation				Wholesale Revenue Requirements, Cost of Service,
	Commission	7796-M &	City of Kilgore, Texas	1989	and Rate Design
1	(TNRCC)	7831-M		1303	
	-		Texas-New Mexico Power		
2	Texas Public Utility Commission (PUC)	8928	Company	1989	Revenue Requirements
		0920			
			Southwestern Bell Telephone		
3	Texas PUC	8585	Company	1989	Revenue requirements
	16,431 00		Texas-New		
			Mexico Power		Revenue requirements,
4	Texas PUC	9491	Company	1990	prudence
			TrinitulAlatan		
			Trinity Water Reserve, Inc. d/b/a		
			Devers Canal	ļ	Rate base, return, rate
5	TNRCC	8388-M	System	1990	design
			Texas-New		
			Mexico Power		Revenue requirements,
6	Texas PUC	10200	Company	1991	prudence
			TCI Cablevision		
7	N/A	N/A	of Texas, Inc.	1991	Franchise Compliance
			Arkansas-		
	Oklahoma Corp.		Oklahoma Gas		
8	Comm.	PUD 001346	Company	1991	Cost of Service, Rate Design
			United Irrigation	Ĩ	
			District of Hidalgo		Revenue requirements, cost
9	TNRCC	8293-M	County, Texas	1991	of service
			Texas-New		
			Mexico Power	1992	Deferred Accounting
10	Texas PUC	10034	Company Denton County	1992	Deferred Accounting
			Electric		Revenue Reguirements,
11	Texas PUC	9892	Cooperative	1992	settlement negotiations
<u> </u>			Southern Union		
12	N/A		Gas Company	1992	Federal Income Taxes
		1	Culleoka Water		Wholesale Revenue
			Supply	4000	Requirements, Cost of Service,
13	TNRCC		Corporation	1992	and Rate Design * Revenue requirements, cost
14	TNRCC	8338-A	City of Lewisville, Texas	1993	of service *
- 14	INNUC		City of Paris,		Revenue requirements, cost
15	N/A	N/A	Texas	1993	of service
<u> </u>					Wholesale Revenue
1			City of	400.4	Requirements, Cost of Service,
16	TNRCC		Knollwood, Texas	1994	and Rate Design
		1	Rockett Special		
			Utility District/City		Water Supply Feasibility
			of Midlothian, Texas	1994	Water Supply Feasibility Analysis
17	<u>N/A</u>	N/A	Texas	1 1994	Analysia



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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 *
13	-		Lakeside		Revenue requirements, cost
20	TNRCC	N/A	Utilities, Inc. City of North	1994	of service *
21	N/A	N/A	Richland Hills, Texas	1994	Revenue requirements, cost of service
			Detroit Edison/MCN	1005	Merger analysis
22	N/A	N/A	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
			General Public	1000	Merger candidate evaluation
26	N/A	N/A	Utilities San Diego	1996	Merger candidate evaluation
27	N/A	N/A	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
	New Mexico Public Regulation		Southwest Public Service Company/Public Service Company	1996	Testimony in support of merger
29	Commission (PRC) Colorado Public Service	2678	of Colorado Southwest Public Service Company/Public Service Company	1990	Testimony in support of
30	Commission	95A-513EG	of Colorado	1996	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



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Line	Jurisdiction	Docket	Company	Year	Description
			Cobb County		Sewer Development Fee
36	N/A	N/A	Water System	1997	Analysis
			Fern Bluff		
			Municipal Utility	1007	Wastewater Contract
37	N/A	N/A	District	1997	Negotiations
			Lower Colorado	1007	Wastewater Contract
38	N/A	N/A	River Authority	1997	Negotiations
			Nashville		
			Thermal Transfer	1007	Financial Advisory Sorvices
39	N/A	<u>N/A</u>	Corporation	1997	Financial Advisory Services Water and Wastewater
		1	Pflugerville		Revenue Requirements, Cost of
			Water and	4007	Service, Rate Design
40	N/A	N/A	Wastewater Utility	1997	Wholesale water revenue
			Travis County		requirements, cost of service, rate
			Municipal Utility	4007	design
41	N/A	N/A	District No.4	1997	design
			Southwest	1000	Tariff radiates and procedures
42	N/A	N/A	Power Pool	1998	Tariff policies and procedures
			Houston Public		
43	N/A	N/A	Utilities	1998	Management Audit
			Trinity River		Maria and Arralia
44	TNRCC	N/A	Authority	1998	Management Audit
			TXU Electric		CINC
45	Texas PUC	22350	Company	1999	CWC
			TXU SESCO		cwc
46	Texas PUC	22350	Company	1999	CWC
			Mt. Carmel		Maluation
47	N/A	N/A	Public Utilities	1999	Valuation
			Waco Water		Wholesale water revenue
			and Wastewater		requirements, cost of service, rate
48	TNRCC	97-0049-UCR	Utility	1999	design
	Texas Railroad		Lone Star		0.110
49	Commission (RRC)	8976	Pipeline Company	2000	CWC
			TXU Gas		
			Distribution –		
			Dallas Distribution		0110
50	Texas RRC	9145	System	2000	CWC
			Atlanta Gas		0.110
51	Georgia PSC	14311-U	Light Company	2001	CWC
			Elizabethtown		011/0
52	New Jersey BPU	GR02040245	Gas Company	2002	CWC
	United States				
	Bankruptcy Court	02-10835			
	for the Northern	through 02-			
53	District of Georgia	10837	NewPower	2002	Contractual pricing, bankruptcy
			TXU Gas		cwc *
54	Texas RRC	9400	Company	2003	CWC
			American		
			Electric Power -		
			Texas Central		
55	Texas PUC	28840	Company	2003	CWC
			Dominion		
	1		Virginia Electric		
56	North Carolina UC	E-22, Sub 412	Power	2004	CWC
		04-571-GA-			
		AIR and 04-	Vectren Energy	1	
1	PUC of Ohio	794-GA-AAM	Delivery of Ohio	2004	CWC *



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Line	Jurisdiction	Docket	Company	Year	Description
	Texas Commission				
	on Environmental	2004-0979-		0005	Out of Contine Date Design *
_ 58	Quality (TCEQ)	UCR	Chisholm Trail SUD	2005	Cost of Service, Rate Design * Valuation, Cost Allocation,
	TOFO	2004-1120-	Aqua Texas	2005	Revenue Requirements *
59	TCEQ US District Court	UCR, et. al.	Aqua Texas	2003	Revenue Requirements
	for the Northern	C01-20289			Wholesale Gas Supply Pricing
60	District of California	RMW	TXU Energy Services	2006	Dispute *
	Superior Court of				
	Fulton County,	2000-CV-	City of Atlanta Water	1	
61	Georgia	20379	Utility	2006	Water Rates *
62	Texas PUC	32093	CenterPoint Energy	2006	CWC*
			Atmos Energy – Mid-		
63	Texas RRC	9670	Tex	2006	CWC *
			American Electric		
			Power - Texas		
64	Texas PUC	33309	Central Company	2006	CWC *
			American Electric		
			Power - Texas North		
65	Texas PUC	33310	Company	2006	CWC *
			Public Service		1
	Oklahoma Corp.	PUD-	Company of		
66	Comm.	200600285	Oklahoma	2006	CWC
			CenterPoint Energy		
67	Arkansas PSC	060161-U	Arkansas Gas	2007	Working Capital *
		2006-1919-	Oak Shores Water		Water Cost of Service, Rate
68	TCEQ	UCR	System	2007	Design *
			TXU Electric Delivery		
69	Texas PUC	34040	Company	2007	CWC
		2008-0804-	Kendall County Utility		Water & Wastewater Cost of
70	TCEQ	UCR	Company	2008	Service & Rate Design *
			Oncor Electric		
71	Texas PUC	35717	Delivery Company	2008	CWC
			CenterPoint Energy		
			Entex Gas – Texas		
72	Texas RRC	9872	Coast Division	2008	CWC *
	New Mexico Public				
	Regulation		El Paso Electric		
73	Commission	09-00171-UT	Company	2009	CWC
			CenterPoint Energy		
			Entex Gas - Houston		
74	Texas RRC	9902	Division	2009	CWC *
		2008-1856-		0000	Water & Wastewater Cost of
75	TCEQ	UCR	City of Pecos City	2009	Service & Rate Design *
76	Virginia State	PUE-2009- 0030	Appalachian Power Company	2009	cwc *
76	Corporation Comm.	37364	SWEPCo	2003	CWC *
77	Texas PUC		El Paso Electric	2009	CWC *
78	Texas PUC	37690		2009	
1		1	Appalachian Power	l	
70		10-099-E-42T	Company & Wheeling Power Company	2010	CWC *
79	West Virginia PSC	10-033-E-421		2010	0110
		00000	CenterPoint Energy	2010	CWC *
80	Texas PUC	38339	Houston Electric	2010	ewe



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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, 1000 7 , 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 Upper Trinity	2012	CWC *
94	TCEQ	2012-0065- WR	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



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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 Adjusted Test Amortization of Avg. Daily Revenue Expense Net Working Capital No. Description Year Amount Prepayments Expense Lag Days (Lead)/Lag Requirement (a) (b) (c) (d)=((b)+(c))/365 (e) (f) (g)=(e)+(f) (h)=(d)*(g)	1 Energy Costs \$ 40,331,875 \$ - \$ 110,498 41.93 (40.02) 1.91 \$ 211,052 2 Coal & Oil 1.88,364,897 - \$ 10,498 41.93 (40.02) 1.91 985,690 3 Gas 188,364,897 - \$ 516,068 41.93 (40.02) 1.91 985,690 3 Gas 234,306,261 - 2,285,771 41.93 (33.84) 8.09 18,491,884 4 Other Purchased Power* 202,946,963 - 556,019 41.93 (59.07) (17.14) (9,530,167) 5 MSS-4 - 556,019 41.93 (59.07) (17.14) (9,530,167)	6 7 70,194 41.93 (21.51) 20.42 1,433,363 7 Operation & Maintenance Expense 25,620,830 - 70,194 41.93 (21.51) 20.42 1,433,363 8 Regular Payroll 5,369,303 - 14,710 41.93 (255.23) (21.3.30) (3,137,732) 9 Incentive Compensation 5,369,303 - 187,473 41.93 (255.23) (213.30) (3,137,732) 9 Incentive Compensation 5,369,303 - 187,473 41.93 (39.86) 2.07 388,070 10 Affiliate Expenses - Entergy Services, Inc. 68,427,815 - 187,473 41.93 (54.67) (12.74) (3,417,615)			23 24 Federal Income Taxes 25 Current 26 ITC Amortization & Deferred 27	Working Funds Total Cash Working Capital Requirement		32 * Includes Cogen, Toledo Bend, Renewable Energy Credits, MSS-3 Purchases, Joint Account Purchases, and Reserve Equalization
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2013 ETI Rate Case

7-305

3275

Exhibit JJ-3 2013 TX Rate Case Page 1 of 1

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Summary Schedule Page 1 of 1

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

Terrary Costs Fuel (a) (b) (c) Fuel 71334 8.09 1.91 Purchased Power 41.93 (33.84) 8.09 NSS-4 (17.14) 7.151 20.42 NSS-4 (19.3334) 8.09 1.191 NSS-4 (17.14) 7.151 20.42 NSS-4 (19.3334) 8.09 1.133 1.141 NSS-4 (19.3316) 2.07 1.141 2.042 Missive Compensation 41.93 (21.51) 2.042 2.07 Incertive Compensation 41.93 (21.51) 2.07 2.07 Incertive Compensation 41.93 (16.37) 2.07 2.07 Intertuct 0.00 0.00 0.00 0.00 0.00 Amortization 1.193 (16.37) 2.556 2.74 Payrol 1.33 (16.37) 2.556 2.07 Payrol 1.33 (16.37) 2.556 2.06 2.07 Payrol	Line	Description	Lag Davs (*)	Lead Days	(Lead)/Lag	Reference
ower** 41.93 (40.02) 1.91 alintenance Expense 41.93 (33.84) 8.097 alintenance Expense 41.93 (33.84) 8.097 alintenance Expense 41.93 (21.51) 20.42 oil 41.93 (255.23) (21.330) mensation 41.93 (54.67) (12.74) oil 41.93 (54.67) (12.74) mensation 0.00 0.00 0.00 0.00 & Amortization 0.00 0.00 0.00 0.00 & Amortization 0.00 0.00 0.00 0.00 R Amortization 0.00 0.00 0.00 0.00 R Amortization 0.00 0.00 0.00 0.00 R Amortization 11.93 (74.13) (85.56 * Tan Income Taxes 41.93 (74.13) (8.250) 9 * for secients Tax 1.193 (205.77) (16.384) 9 * for secients Tax 41.93 (74.13) (8.32.00) 9 * for secients frax 81.93 (32.			(a)	(q)	(c)	(p)
Fuel Fuel 41.93 (33.84) 8.09 NSS-4 Maintenance Expense 41.93 (59.07) (17.14) NSS-4 Standard ower 41.93 (59.07) (17.14) NSS-4 Standard ower 41.93 (59.07) (17.14) Regular Payroll Regular Payroll 41.93 (21.51) 20.42 Regular Payroll Regular Payroll 41.93 (21.51) 20.42 Affiliate Expenses - Entergy Services, Inc. 41.93 (23.65.23) (21.330) Affiliate Expenses - Entergy Services, Inc. 41.93 (34.67) (12.74) Other O&M 0.00 0.00 0.00 0.00 Depreciation & Amortization 0.00 0.00 0.00 0.00 Taxes Other Than Income Taxes 41.93 (16.37) (16.37) (16.37) (16.37) Payroll Tax Payroll Tax 41.93 (16.37) (16.37) (16.37) (16.37) Property Tax Payroll Tax Payroll Tax 41.93 (16.37) (16.37) (12.34) Payroll Tax Payroll Tax Payroll Tax	Energy Costs		41 93	(40.02)	1.91	Schedule 2
Purchased Power 41.93 (59.07) (17.14) MSS-4 0 0.00 20.42 Regular Payroll 8.193 (21.51) 20.42 Regular Payroll 41.93 (255.23) (21.330) Regular Payroll 41.93 (255.23) (12.74) Regular Payroll 0.00 0.00 0.00 0.00 Affiliate Expenses - Entergy Services, Inc. 0.193 (16.37) 255.6 Other O&M 0.00 0.00 0.00 0.00 Depreciation & Amortization 0.00 0.00 0.00 0.00 Taxes Other Than Income Taxes 41.93 (16.37) 25.56 Payroll Tax 74.193 (74.19) (32.20) 9 Property Tax 74.193 (74.19) (74.19) (32.20)		1	41 93	(33.84)	8.09	Schedule 3
Operation & Maintenance Expense 41 93 (21.51) 20.42 Regular Payroll Incentive Compensation Incentive Compensation Incentive Compensation 41 93 (21.51) 20.42 Regular Payroll Incentive Compensation Incentive Compensation Affiliate Expenses - Entergy Services, Inc. 41.93 (21.51) 20.42 Affiliate Expenses - Entergy Services, Inc. 41.93 (39.86) 2.07 Affiliate Expenses - Entergy Services, Inc. 0.00 0.00 0.00 Depreciation & Amortization 0.00 0.00 0.00 0.00 Taxes Other Than Income Taxes Payroll Tax 41.93 (16.37) 25.56 Payroll Tax 74.193 (74.13) (32.20) 9 Property Tax 74.193 (74.13) (32.20) 9 Property Tax 74.193 (74.13) (22.80) 186.07 Property Tax 74.193 (74.13) (74.13) (74.13) (74.13) Property Tax Ferepaid 74.133 2.28.00) 186.07 0 Property Tax Ferepaid 71.93 2.64.455 3.18 </td <td>Purchased Power</td> <td>a k</td> <td>41.93</td> <td>(59.07)</td> <td>(17.14)</td> <td>Schedule 4</td>	Purchased Power	a k	41.93	(59.07)	(17.14)	Schedule 4
Operation & Maintenance Expense Regular Payroll 41 93 (21.51) 20.42 Regular Payroll 41.93 (255.23) (213.30) Affiliate Expenses - Entergy Services, Inc. 41.93 (39.66) 2.07 Affiliate Expenses - Entergy Services, Inc. 41.93 (54.67) (12.74) Other O&M 0.00 0.00 0.00 0.00 Depreciation & Amortization 0.00 0.00 0.00 0.00 Taxes Other Than Income Taxes 41.93 (16.37) 25.56 Payroll Tax Payroll Tax 41.93 (74.13) (32.20) Property Tax Property Tax 41.93 (76.62 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
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Incentive Compensation 41.93 (253.23) (213.40) Affiliate Expenses - Entergy Services, Inc. 41.93 (33.86) 2.07 Other O&M 0.00 0.00 0.00 0.00 Depreciation & Amortization 0.00 0.00 0.00 0.00 Depreciation & Amortization 0.00 0.00 0.00 0.00 Taxes Other Than Income Taxes 41.93 (16.37) 25.56 Payroll Tax Payroll Tax 41.93 (16.37) 25.56 Payroll Tax Property Tax 41.93 (74.13) (32.20) Property Tax Faxes Local Street Rental Tax 41.93 (74.13) (32.20) Property Tax Faxes Local Street Rental Tax 41.93 (74.13) (32.20) 0 Sales Tax PuCT Tax 41.93 (74.13) (32.20) 0 0 Sales Tax Pucer Tax 41.93 (74.13) (32.6) 0 0 Sales Tax Pucer Tax 41.93 (74.13) (74.13) (76.07) 0 Pucer Tax Pucer Rental Pucer Rental 4	Regular Payroll		41 93	(1.6.12)	20.42	Schedule 5
Affiliate Expenses - Entergy Services, Inc. 41.93 (33.06) 2.07 Other O&M 0.00 0.00 0.00 0.00 0.00 Depreciation & Amortization 11.93 (54.67) (12.74) (12.74) Taxes Other Than Income Taxes 11.93 (54.67) (12.74) (12.74) Payroll Tax 1733 25.56 41.93 (16.37) 25.56 Payroll Tax Property Tax 41.93 (16.37) 25.56 (18.37) 25.56 Payroll Tax Property Tax 11.93 (16.37) 25.56 (18.37) 25.20 (18.37) 25.20 (18.37) (18.17) (18.17	Incentive Comper	sation	41.93	(52.55)	(00.012)	Schedule
Other O&M Other O&M 41.93 (34.61) (12.14) Depreciation & Amortization Depreciation & Amortization 0.00<	Affiliate Expenses	 Entergy Services, Inc. 	41.93	(39.86)	10.2	Schedule
Depreciation & Amortization 0.00 <t< td=""><td>Other O&M</td><td></td><td>41.93</td><td>(24.67)</td><td>(12.74)</td><td>ocileanie</td></t<>	Other O&M		41.93	(24.67)	(12.74)	ocileanie
Depreciation & Amortization 0.00 <t< td=""><td></td><td></td><td></td><td>00 0</td><td>00 0</td><td></td></t<>				00 0	00 0	
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Taxes Other Than Income Taxes 41.93 (16.37) 25.56 Payroll Tax 74.13) (16.37) 25.56 Payroll Tax 74.133 (205.77) (16.384) Property Tax 74.133 (205.77) (16.37) 25.56 Property Tax 74.133 (205.77) (16.384) 9 Texas State Gross Receipts Tax 74.133 (32.20) 9 Texas Local Street Rental Tax 74.133 (32.20) 9 Texas Local Street Rental Tax 74.193 (74.13) (32.20) 9 Sales Tax 74.193 74.193 (32.8.00) (186.07) 9 PUCT Tax PUCT Tax 41.93 46.42 88.35 46.42 88.35 Federal Income Taxes 41.93 (38.75) 3.18 0.00 0.00 0.00 0.00 0.00 Current 0.00 <						
Payroll Tax 41.93 (10.37) 25.00 Property Tax 41.93 (74.13) (205.77) (163.84) Property Tax 41.93 (74.13) (32.00) 9 Texas State Gross Receipts Tax 41.93 (74.13) (32.00) 9 Texas Local Street Rental Tax Prepaid Prepaid 9 0 Sales Tax 74.193 (74.13) (32.00) 9 Sules Tax 74.193 (74.13) (32.00) 9 Sules Tax 74.193 (74.13) (32.00) 9 PUCT Tax 74.193 (205.77) (166.07) 0 0 PUCT Tax 74.193 (228.00) (186.07) 9 14.93 46.42 88.35 PUCT Tax 74.193 (205.71) 41.93 46.42 88.35 16 Federal Income Taxes 71.93 (38.75) 3.18 0 <td>Taxes Other Than</td> <td>Income Taxes</td> <td></td> <td>120 371</td> <td>JE EC</td> <td>Schedule (</td>	Taxes Other Than	Income Taxes		120 371	JE EC	Schedule (
Property Tax 41.93 (205.04) Texas State Gross Receipts Tax Texas Local Street Rental Tax 74.133 (32.20) Texas Local Street Rental Tax Prepaid Prepaid 72.20) (74.13) (32.20) Texas Local Street Rental Tax Prepaid Prepaid Prepaid 0 0 Sales Tax PUCT Tax Prepaid Prepaid 0 <t< td=""><td>Payroll Tax</td><td></td><td>41.93</td><td>(10.01)</td><td>140.04</td><td>Schedule 1</td></t<>	Payroll Tax		41.93	(10.01)	140.04	Schedule 1
Texas State Gross Receipts Tax Texas State Gross Receipts Tax 41.93 (.4.1.3) (.30) Texas Local Street Rental Tax Texpaid Prepaid Prepaid 0 Sales Tax Pictroad Prepaid Prepaid 0 0 Sales Tax Pictroad Prepaid Prepaid 0 0 PUCT Tax Pict Tax 41.93 (228.00) (186.07) 48.35 PUCT Tax Puct Tax 41.93 (228.00) (186.07) 48.35 PUCT Tax Federal Income Taxes 41.93 (28.75) 3.18 Current 0.00 0.00 0.00 0.00 0.00 Vorking Funds Sededula 1 \$ 284,455 \$ 284,455	Property Tax		41.93	(1/ GNZ)	(100.001)	Schodulo 1
Texas Local Street Rental Tax Prepaid Prepaid 0 Sales Tax Repaid Prepaid 0 Sales Tax 41.93 (228.00) (186.07) PUCT Tax 41.93 (228.00) (186.07) PUCT Tax 41.93 (228.00) (186.07) Federal Income Taxes 41.93 (38.75) 88.35 Current 0.00 0.00 0.00 0.00 Morking Funds \$ 284,455 \$ 284,455	Texas State Gros	s Receipts Tax	41.93	(74.13)	(12.20)	
Sales Tax Prepaid	Texas Local Stre	et Rental Tax	Prepaid	Prepaid	5 0	
PUCT Tax 41.93 (228.00) (196.07) Texas State Franchise Tax 41.93 46.42 88.35 Federal Income Taxes 41.93 (38.75) 3.18 Current 0.00 0.00 0.00 0.00 Morking Funds * referenced \$ 284,455	Sales Tax		Prepaid	Prepaid		Catedoria S
Texas State Franchise Tax 41.93 46.42 88.35 Federal Income Taxes 41.93 (38.75) 3.18 Current 0.00 0.00 0.00 0.00 ITC Amontization & Deferred 0.00 0.00 0.00 0.00 Working Funds * information A 5 284,455	PUCT Tax		41.93	(228.00)	(186.07)	Schedule
Federal Income Taxes41.93(38.75)3.18Current0.000.000.000.00ITC Amortization & Deferred0.000.000.00Working Funds\$ 284,455	Texas State Fran	chise Tax	41.93	46.42	88.35	Schedule
Federal Income Taxes 41.93 (38.75) 3.18 Current 0.00 0.00 0.00 0.00 ITC Amortization & Deferred 0.00 0.00 0.00 0.00 Working Funds * information & Deferred \$ 284,455 * information & Deferred \$ 284,455						
Current 41.53 (30.73) 3.10 ITC Amortization & Deferred 0.00 0.00 0.00 Working Funds \$ 284,455	Federal Income Ta	IXES		120 201	0 1 0	Schedule 1
ITC Amortization & Deferred 0.00 0.00 0.00 0.00 0.00 0.00 4.455 Working Funds \$ 284,455	Current		41.93	(30.73)	0.0	
Working Funds \$ 284,455 * reference School uto 1	ITC Amortization	& Deferred	0.00	0.00	00.00	
Working Funds						Schodula ,
	* reference Schedule 1	ule 1				

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

(a) (b) 5.65 5.65 5.65 2.2.59 0.70 0.70 0.70 0.70 0.70 2.2.59 44.15 36.82 5.864.88 \$ \$ 272,526,864.88 \$ \$ 271,526,864.88 \$ \$ \$ \$ 271,526,864.88 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5	210 210 210 Sche	ISB (f) 15.21 0.00 13.46 8 118,298,789.98 \$ 3,391,626,308 73 Schedule 1-6	Total (g) 41 93 5 1,417,192,878 58 5 59,417,999,914.06
Schedule 1-7	Schedule 1-7	T NA		
ı				

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Due r Weighted Dollar ate (Lead)/Lag Days	(h) (b)	13 (38.00) \$ (2.625.800.00)	(39 00)	(38.00)	(39 50)	(34 50)	(34.30)) (00.8c)	(20.50)	152.50	(43 00) ((38.50)	(38.00)	(45.00)	(41.50) ((39.00) (2	(39.50)	(46.00) ((51.50) (1	(39.50)	(39.00)	(39.50) ((39.50) ((39.00)	(39.50)	(39.50) ((39.50) ((39.50)	(39.50)	(39.50)	012 (40.00) (282,119,347.50)	(40.02) \$ (800.016.697)	
Later of Due Date or Clear Date	(J)	3/25/2013	5/25/2012	3/25/2013	1/26/2012	2102/02/1		21.02/62/4			Ű	`	3/25/2013	8/30/2012	8/27/2012	7/25/2012	•	11/1/2012		•		•.		-		Ū	-		-		2 12/26/2012		
Mid-Point of Service Days	(e)	2/15/2013	0102/01/2	2/15/2013	2102/212	2102/01/0	8/16/2012	3/16/2012	4/10/2012	12/4/2012	5/16/2012	10/16/2012	2/15/2013	7/16/2012	7/16/2012	6/16/2012	12/16/2012	9/16/2012	10/16/2012	10/16/2012	4/16/2012	8/16/2012	3/16/2012	11/16/2012	1/16/2013	5/16/2012	10/16/2012	7/16/2012	5/16/2012	1/16/2013	11/16/2012		
Number of Service Davs	(p)	80		ο α	25	5	5	31	S 5	365	32	31	28	32	31	30	31	80	31	31	30	31	31	30	31	31		31	31	31	30		
End of Delivery Period	(c)	010010010	CI 07/07/7	4/30/2012	CI 07/07/7	3/31/2012	8/31/2012	3/31/2012	4/30/2012	11/30/2012	5/31/2012	10/31/2012	2/28/2013	7/31/2012	7/31/2012	6/30/2012	12/31/2012	9/30/2012	10/31/2012	10/31/2012	4/30/2012	8/31/2012	3/31/2012	11/30/2012	1/31/2013	5/31/2012	10/31/2012	7/31/2012	5/31/2012	1/31/2013	11/30/2012		
Beginning of Delivery Period	(q)		2/1/2013	2102/1/4	2/1/2013	3/1/2012	8/1/2012	3/1/2012	4/1/2012	10/31/2012	21/20/2012	10/1/2012	2/1/2013	6/30/2012	7/1/2012	6/1/2012	12/1/2012	9/1/2012	10/1/2012	10/1/2012	4/1/2012	8/1/2012	3/1/2012	11/1/2012	1/1/2013	5/1/2012	10/1/2012	7/1/2012	5/1/2012	1/1/2013	11/1/2012		
E Amount E	(a)		\$ 69,100	90,061	31,822	129,284	127,664	84,454	120,950	99,857	020 176 965	55 640	32 950	140 355	642 933	584.775	193 683	263.434	282.495	221.462	420.550	593.793	819.575	494,600	507,625	452,398	1,896,150	1,428,725	1,275,075	1,741,075	7,052,984		\$ 19,990,053
Line	Ż	•	-	2	n	4	2	9	2	ŝ	υ ζ	2 5	: ;	4 5	2 2	<u>t</u> t	2.4	2 5	: 8	6	2 00	3 2	: 6	23	24	25	26	27	28	29	90	31 1	" 33 35

See Schedule E-4 Workpapers and Supporting Documents

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2013 ETI Rate Case

ENTERGY TEXAS, INC. FUEL EXPENSE FOR THE TEST YEAR ENDED MARCH 31, 2013 Exhibit JJ-4 2013 TX Rate Case Page 3 of 22

7

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

r Days)9,204)	(163, 152, 813)	(55,602,534)	94,178)	58,729)			
Weighted Dollar Days	(q)	(5,698,409,204)	(163,15	(55,6((9,802,994,178)	(15,720,158,729)			
Weig		÷				ક્ર			
Reference	(c)	Schedule 3-1	Schedule 3-2	Schedule 3-3	Schedule 3-4				E
(Lead)/Lag	(q)	(45.33)	(123.45)	(77.21)	(29.11)	(33.84)		τ	erve Equalizatio
Amount	(a)	125,709,446	1.321.610	720,147	336.756.928	464,508,132		<u>Fuel - Totals.xisx</u>	Purchases, Res
		Ş				\$		Fuel	s, MSS-3
Description		Conen Purchases	Renewahle Fnerov Credits	Toledo Rend Purchases	Other Dirchased Dower *	Subtotal Purchased Power		Source:	* Includes Joint Account Purchases, MSS-3 Purchases, Reserve Equalization
Line		- -	• •	10	,	t 10	9	7	യത

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2013 ETI Rate Case

See Schedule E-4 Workpapers and Supporting Documents
Schedule 4 Page 1 of 2

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

	I		3)	,	3)	(ŝ	<u>(</u>)	3)	<u></u>	ି	ି	<u>6</u>	5	<u></u>	<u>8</u>	7	ц С	0	ۍ د	റ	4	(e)	ଚ	6	6	3)
ollar			(1,057,155,710.83)	(176,191,353.41	(1,147,372,637.53	(188,148,921.74	(1,182,595,739.40)	(152,950,906.16)	(1,245,188,954.03	(173,337,719.25	(1,355,406,827.40	(187,067,412.00)	(1,489,473,189.38)	(194,648,226.22)	(1,377,899,319.15)	(704,530.78	55,000,361.07	48,740,409.85	42,053,311.80	35,355,540.55	28,436,824.29	28,042,013.54	(197,198,664.43	(5,298,057.60)	(1,259,264,791.80	(201,604,086.00)	(1,336,428,103.73)
Weighted Dollar	Days	<u>(</u>	57,155	76,191	47,372	38,148	32,595	52,950	45,188	73,337	55,406	37,067	39,473	94,648	77,899	(704	55,000	48,740	42,053	35,355	28,436	28,042	97,198	(5,298	59,264	01,604	36,428
Weig				5	(1,12	35	(1,18	3	(1,2	E	(1,35	<u> </u>	(1,48	Ű	(1,37		4,	7	•	.,			Ĕ		(1,2	6	(1,3
	ag		57.50) \$	(64.50)	(29.50)	(03.50)	(00.00)	(29.00)	(57.50)	(61.50)	(00.00)	(00.09)	(00.50)	(29.50)	(57.50)	.50)	.50)	.50)	(00.	.50)	(00	(88.50)	(57.50)	(60.50)	(00.09)	(00.09)	(58.50)
	(Lead)/Lag	(b)	(57	(64	(59	(69	00)	(59	(57	(61	00)	09)	(60	(59	(57	(270.50)	(240.50)	(210.50)	(180.00)	(149.50)	(119.00)	(88	(57	09)	09)	09)	(58
	- 1		2	2	2	2	2	2	2	2	2	2	2	2	12	12	12	12	12	12	12	12	12	12	12	12	12
Later of Due Date or	Clear Date	Ð	4/13/2012	4/20/2012	5/15/2012	5/25/2012	6/15/2012	6/14/2012	7/13/2012	7/17/2012	8/15/2012	8/15/2012	9/15/2012	9/14/2012	10/13/2012	0/13/2012	10/13/2012	10/13/2012	0/13/2012	10/13/2012	10/13/2012	0/13/2012	0/13/2012	0/16/2012	1/15/2012	1/15/2012	2/14/2012
	ວັ		•	•			-			•						.	•	`	-	•	•	-	-	~~	~~	-	-
Mid-Point of Service	Days	(e)	2/15/2012	2/15/2012	3/16/2012	3/16/2012	4/16/2012	4/16/2012	5/16/2012	5/16/2012	6/16/2012	6/16/2012	7/16/2012	7/16/2012	3/16/2012	1/16/2012	2/15/2012	3/16/2012	4/16/2012	5/16/2012	6/16/2012	7/16/2012	8/16/2012	3/16/2012	9/16/2012	9/16/2012	10/16/2012
Mid of S			2/1	2/1	3/1(3/1(4/1(4/1(5/1(5/1(6/1	6/1	7/1	7/1	8/1	1/1	2/1	3/1	4/1	5/1	6/1	7/1	8/1	8/1	9/1	9/1	10/1
Number of Service	Days	(p)	29	29	31	31	30	30	31	31	30	30	31	31	31	31	29	31	30	31	30	31	31	31	30	30	31
Numl Ser	Da	5)																									
ery	po		2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012	2012
End of Delivery	Period	(c)	2/29/2012	2/29/2012	3/31/2012	3/31/2012	4/30/2012	4/30/2012	5/31/2012	5/31/2012	6/30/2012	6/30/2012	7/31/2012	7/31/2012	8/31/2012	1/31/2012	2/29/2012	3/31/2012	4/30/2012	5/31/2012	6/30/2012	7/31/2012	8/31/2012	8/31/2012	9/30/2012	9/30/2012	10/31/2012
nning livery	đ		2012	2012	2012	2012	2012	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	/2012
Beginn of Deliv	Period	(q)	2/1/20	2/1/20	3/1/20	3/1/20	4/1/20	4/1/2012	5/1/2012	5/1/2012	6/1/2012	6/1/2012	7/1/2012	7/1/2012	8/1/2012	1/1/2012	2/1/2012	3/1/2012	4/1/2012	5/1/2012	6/1/2012	7/1/2012	8/1/2012	8/1/2012	9/1/2012	9/1/2012	10/1/2(
ш 5			2	0	4	_	_			0			32	6	90	5	92)) (9) Q	92)	35) (2	(<u>6</u>	5	71	47	38	•
	mom		8.385.31	2.731.649	9.283.574	2,707,179	19,709,929	2,592,388	21,655,460	2,818,500	22,590,114	3,117,790	24,619,392	3,271,399	23,963,466	2,605	228,692)	(231,546)	(233,630)	(236,492)	238,965	(316,859)	3,429,542	87,571	20,987,747	3,360,068	22,844,925
	Invoice Amount	(a)	18.	2	i 0	2	19.	0	21,1	3	22	່ຕໍ	24,	С	23.		C	- C	. C	- C			ິຕັ		20.	ີຕົ	22,
	lnvc		ŝ	•																							
Line	No.		~ -	2	۱ M	4	ى م	9	~	ø	ი	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25

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

Line	Invoice Amount	Beginning of Delivery Period	End of Delivery Period	Number of Service Days	Mid-Point of Service Days	Mid-Point Later of Due of Service Date or Days Clear Date	(Lead)/Lag	Weighted Dollar Days
	(a)		(c)	(p)	(e)	(f)	(B)	(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	(00.09)	(1,135,944,282.00)
2 C	3 417 580	11/1/2012	11/30/2012	30	11/16/2012	1/15/2013	(00.09)	(205,054,808.40)
2 ç	19 115 816	12/1/2012	12/31/2012	31	12/16/2012	2/15/2013	(60.50)	(1,156,506,884.94)
2 6	2 008 007	12/1/2012	12/31/2012	31	12/16/2012	2/16/2013	(61.50)	(129,027,432.96)
3 6	10 000 776	1/1/2013	1/31/2013	31	1/16/2013	3/15/2013	(57.50)	(1,145,962,113.68)
5 6	A 500 803	1/1/2013	1/31/2013	31	1/16/2013	3/29/2013	(71.50)	(321,813,878.82)
2 2			010210011		11/16/2012	3/29/2013	(133.00)	(56,238,440.86)
33	642,424	71 177111	7107/00/11	3				
34	32,220	12/1/2012	12/31/2012	31	12/16/2012	3/29/2013	(105.201)	(60.200,200,6)
35								
30 30	\$ 288,482,427						(59.07)	(59.07) \$ (17,040,743,023)
37 -								
38	Sources:	Purchased Pwr - MSS4.xlsx	<u>r - MSS4.xlsx</u>					
39		Purchased Pw	urchased Pwr - MSS4 Invoices.pdf	<u>ces.pdf</u>				

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Schedule 5 Page 1 of 1

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

FORTH	IE IESI YEAK	ENVEL	FOR THE LEST YEAK ENDED MARCH 31, 2013			
)	(Lead) / Lag		Weighted Dollar
Line No.	,		Amount	Days	Reference	Days
			(a)	(q)	(c)	(q)
-	Net Payroll	Ф	36,812,559.92	(24.98)	Schedule 5-1	\$ (919,577,746.80)
7	Deductions		22,669,189.82	(15.88)	Schedule 5-2	(359,986,734.34)
ო		ļ		101		# 14 770 EEA 404 441
4	Total Payroll \$	ŝ	59,481,749.74	(19.12)		\$ (1,2/9,304,401.14)
с 9						
7	Source:	Payro	Payroll - Total.xlsx			

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Schedule 6 Page 1 of 1

ENTERGY TEXAS, INC. 0&M (LEAD)/LAG DAYS - INCENTIVE PAY FOR THE TEST YEAR ENDED MARCH 31, 2013

_		1	
Weighted (Lead)/Lag	()	(239.24) (15.99)	(255.23)
Reference Total (Lead)/Lag Weighted (Lead)	(u)	(255.00) (258.73)	
Reference	(6)	Schedule 5-1-1	
Check Float	(J)	0.00 (3 73)	
Reference	(e)	Schedule 6-1 Schedule 6-1	
(Lead)/Lag	(q)	(255.00) (255.00)	
Reference	(c)	Schedule 5-1-2 Schedule 5-1-2	
Percent	(q)	93.82% 6.18%	
Line No. Description	(a)	Direct Deposit Paper Checks	Fotal
Line		- 0 0 ·	4 v

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See Schedule E-4 Workpapers and Supporting Documents

Schedule 7 Page 1 of 3

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

AmountLays12\$,430.81(a)12 $5,430.81$ (25.00)12 $104,727.73$ (25.00)12 $35,323.32$ (25.00)12 $7,277,358.70$ (25.00)12 $7,277,338.32$ (25.00)12 $7,277,338.32$ (25.00)12 $7,277,338.32$ (25.00)12 $7,177,861.95$ (25.00)12 $7,177,861.95$ (25.00)12 $7,177,861.95$ (25.00)12 $7,177,824.829$ (25.00)12 $7,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.522(25.00)127,117,029.327.066(25.00)127,117,029.327.066(25.00)127,135.927.066(25.00)122,44,440.91(25.00)122,44,440.91(25.00)126,804,359.42(25.00)126,804,359.42(25.00)126,804,359.42(25.00)126,804,359.42(25.00)126,804,359.42(25.00)126,804,359.42(25.00)12$			End of Service	Later of Transfer Date or Contract		(Lead)/Lag	
(a) (b) (c) (c) (d) (e) (a) (b) (c) (c) (d) (e) (b) (c) (c) (c) (d) (e) (b) (c) (c) (c) (c) (c) (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c)	Line No.	Invoice Num	Period	Date	Amount	Days	Weighted Dollar Days
65117274287813 47902012 57262012 5 5,430.B1 (25.00) 5 651172446018578 47302012 5552012 5,543.0.B1 (25.00) 5 651112446015738 5537.012 5552012 555.52012 5,543.0.B1 (25.00) 6 65111244875396 537.2012 555.2012 555.2012 555.2012 3,555.201 (25.00) (9) 65111244875396 537.2012 555.2012 555.2012 555.2012 3,555.01 (10) (10) (11) <td></td> <td>(a)</td> <td>(q)</td> <td>(c)</td> <td>(p)</td> <td>(e)</td> <td>(1)</td>		(a)	(q)	(c)	(p)	(e)	(1)
051112415731 4302012 5552012 104,75773 (550) (6 051112415733 4302012 5552012 5552012 104,75773 (550) (6 051112415733 4302012 5555012 5552012 17,781.96 (50) (1 0511124157736870 55172012 5555012 5552012 17,781.96 (50) (1 051131224556676 55172012 6555012 6555012 5,400 B1 (550) (1 061312245740266 53172012 6555012 7,1710252 5,500 (1 (1 (25.00) (1 (1 (1,72,73452) (25.00) (1 (1 (25.00) (1 (1 (1,72,73452) (25.00) (1 (1 (1,72,73452) (25.00) (1 (1 (1,72,73452) (25.00) (1 (1 (1,72,73452) (25.00) (1 (1 (1,72,7442) (25.00) (1 (1,72,7442) (25.00) (1 (1,72,7442) (25.00) (1 (1,72,72432) (1,72,7242) (21,72,7442)	Ŧ	06111274287813	4/30/2012		5,430.81	(25.00)	
Girl 112/277/366 Girl 2012 SISZB012 Girl 2012 Girl 2012 <thgirl 2012<="" th=""></thgirl>	– c	0311121720000	4/30/2012		104,727.73	(25.00)	(2,618,193.25)
Girl (1246) (733) 4/30/2012 5/55/2012 1/7/7.36.70 (55/00) (6 06112123 5/31/2012 5/55/2012 1/2/7.36.70 (55/00) (6 06131223 5/31/2012 6/55/2012 1/2/7.36.70 (55/00) (7 06131223 5/31/2012 6/55/2012 1/2/3.86.70 (55/00) (7 0613123 5/31/2012 6/55/2012 1/3/5/3.46 (55/00) (7 061312 5/31/2012 6/55/2012 1/3/5/3.46 (55/00) (7 061312 5/31/2012 6/55/2012 1/3/5/3.44 (55/00) (7 071312 5/31/2012 6/55/2012 1/3/7/3.44 (55/00) (7 071312 5/31/2012 7/55/2012 1/3/7/3.44 (55/00) (7 071312 5/31/2012 6/55/2012 1/3/7/3.44 (55/00) (7 071312 5/31/2012 7/55/2012 1/3/7/3.44 (55/00) (7 071312 5/31/2012 7/55/2012 1/3/7/3.44 (3/2/00) <td< td=""><td>N 0</td><td>05111241872131</td><td>4/30/2012</td><td>5/25/2012</td><td>35,355.33</td><td>(25.00)</td><td>(883,883.25)</td></td<>	N 0	05111241872131	4/30/2012	5/25/2012	35,355.33	(25.00)	(883,883.25)
1117.727736870 430/2012 5/55/2012 5/55/2012 5/55/2012 5/55/2012 5/55/2013 6/55/2013	2 4	05111246875398	4/30/2012	5/25/2012	40,415.16	(25.00)	(1,010,379 00)
667312144663196 5/31/2012 6/55/2012 7/31/24/361.95 7/500 7 0613122455265 5/31/2012 6/55/2012 5/55/01 5/500 7 06131224356567 5/31/2012 6/55/2012 5/55/01 5/500 7 0613122435952 5/31/2012 6/55/2012 5/52/2012 5/52/01 2/500 7 0613122435952 5/31/2012 6/55/2012 5/40.81 2/500 7 0613127495046 5/31/2012 6/55/2012 3/72.38 2/500 7 07131244564643 6/30/2012 7/55/2012 7/17/205.82 2/500 7 07131244564643 6/30/2012 7/55/2012 7/47/818 2/500 7 07131246546434 6/30/2012 7/55/2012 7/47/818 2/500 7 07131246546434 6/30/2012 7/55/2012 7/47/818 2/500 7 07131246569603 6/30/2012 7/55/2012 7/47/818 2/500 7 07131246569603 6/30/2012 7/55/2012 7/47/8	۲u7	051112727735870	4/30/2012	5/25/2012	7,277,358.70	(25.00)	(181,933,967.50)
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06131238756567 531/2012 655/2012 52.22461 (25.00) (1) 06131237050525 531/2012 652/2012 552.22461 (25.00) (1) 06131237050525 531/2012 655/2012 655/2012 14,48.29 (25.00) (1) 0713122467420 6530/2012 7/25/2012 14,48.29 (25.00) (1) 07131224674302 6530/2012 7/25/2012 14,48.29 (25.00) (1) 0713122467464 6530/2012 7/25/2012 14,48.29 (25.00) (1) 0713122467464 6530/2012 7/25/2012 14,52.08 (25.00) (1) 07131224674640 6530/2012 7/25/2012 45,152.08 (25.00) (1) 0713124815014377 7/312012 8/24/2012 5,440.83 (25.00) (2) 071312481501371 6/30/2012 7/25/2012 9,416.400.93 (2,400) (2,400) 0713124815013816 6/30/2012 7/25/2012 9,416.400.93 (2,400) (2,400) 0713122371050544112	. 00	06131274287813	5/31/2012	6/25/2012	5,430.81	(25.00)	(135,770.25)
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6/31/2012 6/25/2012 7/11/02552 5/31/2012 6/25/2012 7/11/025522 5/500 (17 07131224574020 6/30/2012 7/25/2012 7/37/2012 9/34/2012 7/3/37/2012 9/34/2012 7/3/37/2012 9/34/2012 7/3/37/2012 9/34/2012 7/3/37/2012 9/34/2012 7/3/37/2012 9/34/2012 7/3/37/2012 9/34/2012 7/3/32/201	5 5	06131243998252	5/31/2012	6/25/2012	14,548.29	(25.00)	(363,707.25)
07131224574020 6530/2012 7/25/2012 118,757.44 25.00 0 07131224574020 6330/2012 7/25/2012 7/25/2012 118,757.44 25.00 0 07131254730633 6330/2012 7/25/2012 7/25/2012 7/37.88.4 25.00 0 07131254730633 6/30/2012 7/25/2012 7/25/2012 115,686.30 25.00 0 07131254730633 6/30/2012 7/25/2012 7/25/2012 9.0,13.43.07 (25.00) 0 07131264746343 6/30/2012 7/25/2012 7/25/2012 9.0,15.00 (25.00) (21.00) (21.00) (21.01) (21.01) <	5	061312711702952	5/31/2012	6/25/2012	7,117,029.52	(25.00)	(177,925,738.00)
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071312481501351 6/30/2012 7/25/2012 7/25/2012 7/4,788.84 (25.00) (25.00) 071312481501351 6/30/2012 7/25/2012 16,152.08 6/30/2012 7/25/2012 16,152.08 (25.00) (25.00) (25.00) (25.00) (25.00) (25.00) (25.00) (27.01)	2	07131274303468	6/30/2012	7/25/2012	5,430.81	(25.00)	(135,770.25)
07131251730839 6/30/2012 7/25/2012 1/25/68.30 (25.00) (1 07131251730839 6/30/2012 7/25/2012 7/25/2012 115,686.30 (25.00) (2 07131224854849 6/30/2012 7/25/2012 9,04,343.77 (25.00) (2 07131224854849 6/30/2012 7/25/2012 9,04,343.77 (25.00) (2 081412743477813 7/31/2012 8/24/2012 9,04,1508 (24.00) (2 081412743676 7/31/2012 8/24/2012 9,04,61033 (24.00) (2 081412437716564 7/31/2012 8/24/2012 8/24/2012 (4,6,90.34) (24.00) 081412676460093 7/31/2012 8/24/2012 8/24/2012 (4,6,40.33) (24.00) 09131227146316364 8/31/2012 9/25/2012 9/25/2012 (4,6,40.33) (24.00) 091312274381636 8/31/2012 9/25/2012 9/25/2012 (4,6,40.33) (24.00) 091312274438187 8/31/2012 9/25/2012 9/25/2012 (4,6,67.87) (25.00)	τ τ τ	071312481501351	6/30/2012	7/25/2012	74,788.84	(25.00)	(1,869,721.00)
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07131290043577 6/30/2012 7/25/2012 9,004,343.77 (55.00) (22 081412184923319 7/31/2012 8/24/2012 9,014,500 24.00) (24.00) 081412408128439 7/31/2012 8/24/2012 5,430.81 (24.00) (24.00) 081412408128439 7/31/2012 8/24/2012 6,416,400 93 (24.00) (24.00) 0814124730647 7/31/2012 8/24/2012 8/24/2012 (4,400 93 (24.00) 08141247306457 7/31/2012 8/24/2012 8/24/2012 (4,60 93 (24.00) 0814124730645 7/31/2012 8/24/2012 8/24/2012 (4,60 93 (24.00) 091312237116364 8/31/2012 9/25/2012 9/25/2012 (4,60 93 (24.00) 0913126758980 8/31/2012 9/25/2012 9/25/2012 (4,66 461 93 (24.00) 0913126758980 8/31/2012 9/25/2012 9/25/2012 (4,64 461 93 (24.00) 0913126758980 8/31/2012 9/25/2012 9/25/2012 (4,64 461 93 (24.00) 01	17	07131248546849	6/30/2012	7/25/2012	46,152.08	(25.00)	(1,153,802.00)
081412184923319 7/31/2012 8/24/2012 9///2012 9///2012 9///2012 9///2012 9///2012 9///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 9///2012 1///2012 2///2012 <td>18</td> <td>071312900434377</td> <td>6/30/2012</td> <td>7/25/2012</td> <td>9,004,343.77</td> <td>(25.00)</td> <td>(225,108,594.25)</td>	18	071312900434377	6/30/2012	7/25/2012	9,004,343.77	(25.00)	(225,108,594.25)
081412743477813 7/31/2012 8/24/2012 5,430.81 (24.00) 08141237905347 7/31/2012 8/24/2012 5,430.81 (24.00) 08141237905347 7/31/2012 8/24/2012 6,416,400.93 (24.00) 08141237905347 7/31/2012 8/24/2012 6,416,400.93 (24.00) 08141242364570 7/31/2012 8/24/2012 6,416,400.93 (24.00) 091312237116364 8/31/2012 9/25/2012 6,416,400.93 (24.00) 0913124381821 8/31/2012 9/25/2012 6,416,400.93 (24.00) 0913124431821 8/31/2012 9/25/2012 9/25/2012 5,430.81 (25.00) 0913124439395 8/31/2012 9/25/2012 9/25/2012 30,324.24 (25.00) 0913124439395 8/31/2012 9/25/2012 9/25/2012 30,324.24 (25.00) 0913124439395 8/31/2012 9/25/2012 9/25/2012 26,614.52 (25.00) 01010124327407 9/30/2012 10/25/2012 8/31/2012 2/24.24 (25.00)	9	081412184923319	7/31/2012	8/24/2012	98,115.00	(24.00)	(2,354,760.00)
081412408128439 7/31/2012 8/24/2012 16,459.74 (24,00) 08141237905347 7/31/2012 8/24/2012 16,459.74 (24,00) 08141237905347 7/31/2012 8/24/2012 16,459.74 (24,00) 08141242364570 7/31/2012 8/24/2012 16,450.03 (24,00) 081412641640093 7/31/2012 9/25/2012 100,082.17 (25,00) 091312237116364 8/31/2012 9/25/2012 5,416,400.33 (24,00) 09131267569980 8/31/2012 9/25/2012 30,324.24 (25,00) 09131267559980 8/31/2012 9/25/2012 30,324.24 (25,00) 09131267559980 8/31/2012 9/25/2012 26,614.52 (25,00) 09131267559980 8/31/2012 10/25/2012 26,614.52 (25,00) 09131267559980 8/31/2012 9/25/2012 26,64.42 (25,00) 09131267559983 8/31/2012 10/25/2012 28,764.26 (25,00) 0101012473036137 9/30/2012 10/25/2012 28,364.26 (25,00)	20	081412743477813	7/31/2012	8/24/2012	5,430.81	(24.00)	(130,339.44)
08141237905347 7/31/2012 8/24/2012 8/24/2012 6/12.063 (24.00) 08141242364570 7/31/2012 8/24/2012 8/24/2012 7/0.968.77 (24.00) 08141242364570 7/31/2012 8/24/2012 8/24/2012 7/0.968.77 (24.00) 08141242364570 7/31/2012 9/25/2012 9/25/2012 7/0.968.77 (24.00) 09131224361821 8/31/2012 9/25/2012 9/25/2012 5,430.81 (25.00) 09131274381821 8/31/2012 9/25/2012 9/25/2012 5,430.81 (25.00) 09131264569980 8/31/2012 9/25/2012 3/0.32.424 (25.00) 091312645569980 8/31/2012 9/25/2012 3/0.32.424 (25.00) 091312645569980 8/31/2012 9/25/2012 26,644.52 (25.00) 0913127635012 9/36/2012 9/25/2012 8/353.227.06 (25.00) 0913127635032706 9/30/2012 1/025/2012 24,440.91 (25.00) 010101274337407 9/30/2012 1/025/2012 24,440.91 (25.00) <td>21</td> <td>081412408128439</td> <td>7/31/2012</td> <td>8/24/2012</td> <td>16,459.74</td> <td>(24.00)</td> <td>(395,033.76)</td>	21	081412408128439	7/31/2012	8/24/2012	16,459.74	(24.00)	(395,033.76)
08141242364570 7/31/2012 8/24/2012 6/416,400.93 7/24.00 (12 08141242364570 7/31/2012 8/24/2012 8/24/2012 70,968.77 (24.00) (11 081412641640093 7/31/2012 9/25/2012 9/25/2012 9/25/2012 (24.00) (11 091312237116364 8/31/2012 9/25/2012 9/25/2012 (24.00) (12 09131224381821 8/31/2012 9/25/2012 9/25/2012 (10,082.17 (25.00) 09131244381350 8/31/2012 9/25/2012 9/25/2012 (11,6,400.33 (24.00) (11 091312430365 8/31/2012 9/25/2012 9/25/2012 (12,6,60) (25.00) (12 09131283522706 8/31/2012 9/25/2012 9/25/2012 (12,6,60) (25.00) (25.00) 09131283522706 8/31/2012 9/25/2012 9/25/2012 (12,6,70) (25.00) (25.00) 09131283522706 8/31/2012 10/25/2012 10/25/2012 (12,6,70) (25.00) (25.00) 10101274337407	: 6	08141237905347	7/31/2012	8/24/2012	47,210.63	(24.00)	(1,133,055.12)
081412641640093 7/31/2012 8/24/2012 6,416,400.93 (24.00) (11 091312237116364 8/31/2012 9/25/2012 6,416,400.93 (24.00) (12 091312237116364 8/31/2012 9/25/2012 9/25/2012 5,430.81 (25.00) (11 091312449411508 8/31/2012 9/25/2012 9/25/2012 30,324.24 (25.00) (12 09131244189395 8/31/2012 9/25/2012 9/25/2012 30,324.24 (25.00) (12 09131267559980 8/31/2012 9/25/2012 9/25/2012 30,324.24 (25.00) (12 09131267559980 8/31/2012 9/25/2012 9/25/2012 26,614.52 (25.00) (25.00) 09131267559980 8/31/2012 9/25/2012 8/353.27.06 (25.00) (26 09131267559980 8/31/2012 9/25/2012 8/353.27.06 (25.00) (25.00) 010127473036137 9/30/2012 10/25/2012 8/353.27.06 (25.00) (25.00) 101012743036137 9/30/2012 10/25/2012	3	08141242364570	7/31/2012	8/24/2012	70,968.77	(24.00)	(1,703,250.48)
091312237116364 8/31/2012 9/25/2012 100,082.17 (25.00) 09131274381821 8/31/2012 9/25/2012 5,430.81 (25.00) 09131274381821 8/31/2012 9/25/2012 5,430.81 (25.00) 091312449411508 8/31/2012 9/25/2012 30,324.24 (25.00) 09131247180395 8/31/2012 9/25/2012 30,324.24 (25.00) 09131267559980 8/31/2012 9/25/2012 30,324.24 (25.00) 09131267559980 8/31/2012 9/25/2012 8,353,227.06 (25.00) 0913126755980 8/31/2012 9/25/2012 8,353,227.06 (25.00) 01012473036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) 101012743036137 9/30/2012 10/25/2012 8,353,277.06 (25.00) 101012743036137 9/30/2012 10/25/2012 8,353,277.06 (25.00) 101012743036137 9/30/2012 10/25/2012 24,440.91 (25.00) 101012743036323 9/30/2012 10/25/2012 24,440.91 (2	24	081412641640093	7/31/2012	8/24/2012	6,416,400.93	(24.00)	(153,993,622.32)
09131274381821 8/31/2012 9/25/2012 5,430.81 (25.00) 091312449411508 8/31/2012 9/25/2012 5,430.81 (25.00) 091312449305 8/31/2012 9/25/2012 30,324.24 (25.00) 09131267559980 8/31/2012 9/25/2012 30,324.24 (25.00) 09131267559980 8/31/2012 9/25/2012 30,324.24 (25.00) 091312835322706 8/31/2012 9/25/2012 8,353,227.06 (25.00) 01012473036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) 101012743036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) 101012743036137 9/30/2012 10/25/2012 8,353,277.06 (25.00) 101012743036137 9/30/2012 10/25/2012 5,430.81 (25.00) 101012743036137 9/30/2012 10/25/2012 24,440.91 (25.00) 101012718615408 9/30/2012 10/25/2012 24,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 4,321.88 (25.00	25	091312237116364	8/31/2012	9/25/2012	100,082.17	(25.00)	(2,502,054.25)
091312449411508 8/31/2012 9/25/2012 30,334.24 (25.00) 09131244189395 8/31/2012 9/25/2012 30,334.24 (25.00) 09131267559980 8/31/2012 9/25/2012 9/25/2012 26,614.52 (25.00) 09131267559980 8/31/2012 9/25/2012 9/25/2012 26,614.52 (25.00) 091312835322706 8/31/2012 9/35/2012 9/25/2012 8,353,227.06 (25.00) 101012473036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) (26,00) 101012743036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) (26,00) 101012743064389437 9/30/2012 10/25/2012 22,1,143.59 (25.00) (26,00) 101012718615408 9/30/2012 10/25/2012 24,440.91 (25.00) (26,00) 101012718615408 9/30/2012 10/25/2012 24,440.91 (25.00) (26,00) 10101270883623 9/30/2012 10/25/2012 6,804.359.42 (25.00) (1) 1010127680435942 9/30/	26	09131274381821	8/31/2012	9/25/2012	5,430.81	(25.00)	(135,770.25)
09131244189395 8/31/2012 9/25/2012 41,657.87 (25.00) 09131267559980 8/31/2012 9/25/2012 26,614.52 (25.00) 09131267559980 8/31/2012 9/25/2012 9/25/2012 26,614.52 (25.00) 09131267559980 8/31/2012 9/25/2012 9/25/2012 8,353,227.06 (25.00) (21.00) 01012473036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) (21.00) (21.00) 101012743036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) (21.01) (21.01) (21.00) (21.01) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) (21.00) </td <td>27</td> <td>091312449411508</td> <td>8/31/2012</td> <td>9/25/2012</td> <td>30,324.24</td> <td>(25.00)</td> <td>(738,100.00)</td>	27	091312449411508	8/31/2012	9/25/2012	30,324.24	(25.00)	(738,100.00)
09131267559980 8/31/2012 9/25/2012 2.6,614.52 (25.00) (21) 091312835322706 8/31/2012 9/35/2012 9/35/2012 8/353,227.06 (25.00) (21) 101012473036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) (21) 101012473036137 9/30/2012 10/25/2012 8,353,227.06 (25.00) (21) 101012743036137 9/30/2012 10/25/2012 1/28,764.26 (25.00) (21) 101012743698437 9/30/2012 10/25/2012 221,143.59 (25.00) (21) 101012718615408 9/30/2012 10/25/2012 24,440.91 (25.00) (21) 10101270883623 9/30/2012 10/25/2012 24,440.91 (25.00) (11) 10101270883623 9/30/2012 10/25/2012 6,804.359.42 (25.00) (11) 111312213324236 10/31/2012 1/223/2012 1/23/2012 (11/23/2012 (25.00) (11)	28	09131244189395	8/31/2012	9/25/2012	41,657.87	(00.cz)	
091312835322706 8/31/2012 9/25/2012 9/353,227.06 (25.00) (24) 101012473036137 9/30/2012 10/25/2012 128,764.26 (25.00) (24) 101012473036137 9/30/2012 10/25/2012 128,764.26 (25.00) (25) 10101274327407 9/30/2012 10/25/2012 128,764.26 (25.00) (25.00) 101012748698437 9/30/2012 10/25/2012 221,143.59 (25.00) (25.00) 101012718615408 9/30/2012 10/25/2012 244.40.91 (25.00) (25.00) 10101270883623 9/30/2012 10/25/2012 6,804.359.42 (25.00) (1) 10101270883623 9/30/2012 10/25/2012 6,804.359.42 (25.00) (1) 111312213324236 10/31/2012 11/23/2012 11/23/2012 81,599.47 (23.00) (1)	29	09131267559980	8/31/2012	9/25/2012	26,614.52	(25.00)	(665,363.00)
101012473036137 9/30/2012 10/25/2012 128,764.26 (25.00) 10101274327407 9/30/2012 10/25/2012 5,430.81 (25.00) 10101274327407 9/30/2012 10/25/2012 5,430.81 (25.00) 101012648698437 9/30/2012 10/25/2012 221,143.59 (25.00) 101012118615408 9/30/2012 10/25/2012 244,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 244,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 6,804,359.42 (25.00) 10101270883623 9/30/2012 10/25/2012 6,804,359.42 (25.00) 111312213324236 10/31/2012 11/23/2012 11/23/2012 81,599.47 (23.00)	30	091312835322706	8/31/2012	9/25/2012	8,353,227.06	(00.62)	(208,830,676,500)
10101274327407 9/30/2012 10/25/2012 5,430.81 (25.00) 101012648698437 9/30/2012 10/25/2012 221,143.59 (25.00) 101012118615408 9/30/2012 10/25/2012 244,440.91 (25.00) 101012118615408 9/30/2012 10/25/2012 244,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 6,804,359.42 (25.00) 101012680435942 9/30/2012 10/25/2012 6,804,359.42 (25.00) 111312213324236 10/31/2012 11/23/2012 11/23/2012 81,599.47 (23.00)	31	101012473036137	9/30/2012	10/25/2012	128,764.26	(25.00)	(3,219,106.50)
101012648698437 9/30/2012 10/25/2012 221,143.59 (25.00) 101012118615408 9/30/2012 10/25/2012 244,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 244,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 4,321.88 (25.00) 101012680435942 9/30/2012 10/25/2012 6,804,359.42 (25.00) 111312213324236 10/31/2012 11/23/2012 11/23/2012 81,599.47 (23.00)	. 6	10101274327407	9/30/2012	10/25/2012	5,430.81	(25.00)	(135,770.25)
101012118615408 9/30/2012 10/25/2012 244,440.91 (25.00) 10101270883623 9/30/2012 10/25/2012 4,321.88 (25.00) 101012680435942 9/30/2012 10/25/2012 6,804,359.42 (25.00) 111312213324236 10/31/2012 11/23/2012 11/23/2012 81,599.47 (23.00)	33	101012648698437	9/30/2012	10/25/2012	221,143.59	(25.00)	(5,528,589.75)
10101270883623 9/30/2012 10/25/2012 4,321.88 (25.00) 101012680435942 9/30/2012 10/25/2012 6,804,359.42 (25.00) (1 111312213324236 10/31/2012 11/23/2012 81,599.47 (23.00)	34	101012118615408	9/30/2012	10/25/2012	244,440.91	(25.00)	(6,111,022./5)
101012680435942 9/30/2012 10/25/2012 6,804,359.42 (25.00) (1 111312213324236 10/31/2012 11/23/2012 81,599.47 (23.00)	35	10101270883623	9/30/2012	10/25/2012	4,321.88	(25.00)	(108,047.00)
111312213324236 10/31/2012 11/23/2012 81,599.47 (23.00)	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)	(1,8/6,/8/.81)

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

		End of Service	Later of Transfer Date or Contract		(Lead)/Lag	
Line No.	Invoice Num	Period	Date	Amount	Days	Weighted Dollar Days
	(a)	(q)	(c)	(p)	(e)	(t)
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)

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See Schedule E-4 Workpapers and Supporting Documents

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

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(Lead)/Lag Amount Days Weighted Dollar Days	(d) (e) (f) (595.29 (24.65) \$ (2,345,580,732.96)		(15.21)	(39.86)	
Later of Transfer Date or Contract Date	(c)				xisx
End of Service Period	(q)		10nths)/2		Affiliates- Transactions.xlsx
Invoice Num	(a)		Service Period Lead (365 days/12 months)/2	Total (Lead)/Lag Days	Source:
Line No.	ŬF	0	78	79 80	81 82 83

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2013 ETI Rate Case

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ENTERGY TEXAS, INC. OTHER O&M - THIRD P FOR THE TEST YEAR E	ENTERGY TEXAS, INC. OTHER O&M - THIRD PARTY O&M FOR THE TEST YEAR ENDED MARCH 31, 2013					
		Begin Date Midpoint of Service Period or Invoice	End Date - Later of Due Date or Check Clear Date	Check Amount	(Lead)/Lag Days	Weighted Dollar Days
Line No.	Invoice Num (a)	Uate (b)	(c)	(q)		(f)
		64067676	212712013	\$ 144.84	(24.00)	\$ (3,476.16)
~	02261314484	C107/C/7	5/15/2012		(15.00)	(1,311.30)
2	S006262	4/ JU/2012	11/2/2012	92.54	(22.00)	(2,035.88)
ო	1101129254	11/11/2012	1/17/2013	326.00	(62.00)	(20,212.00)
4	84/000123112-1	7/1/2012	7/16/2012	70 81	(15.00)	(1,062.15)
v ع	1315FUZ0_001312	3/23/2012	5/21/2012	154.73	(59.00)	(9,129.07)
01	202023	2/1/2013	2/27/2013	183.20	(26.00)	(4,103.20)
~ 0	101404	5/18/2012	6/21/2012	10.18	(34.00)	(340.12) (3 695 76)
0 0	0204137088	12/29/2012	2/19/2013	70.88	(00.26)	(3,000.0)
n (396982516	1/24/2013	2/25/2013	35.11	(32.00)	(124.92)
5 5	0710124164	7/10/2012	7/19/2012	13.88	(9.00)	
: 6	951423167-002	5/30/2012	7/24/2012	30.00		(855.00)
i Ç	0304134500	2/20/2013	3/11/2013	45.00	(00.51)	(2.700.00)
2 4	20132309	7/13/2012	8/9/2012	100.00	(20. 12) (B6 00)	(488.48)
. 15	120925039510004	9/25/2012	12/20/2012	00'C 37 7C		(527.25)
9 9	1219125550	12/12/2012	12/31/2012	GJ-17 GJ-17	(19.00)	(8.518.28)
17	2127111	12/16/2012	1/31/2013	100.10	(90.00)	(8.953.56)
18	06-082712-10300069-1100096	8/27/2012	11/1/2012	34.64	(40.00)	(1,385.60)
19	5949-665674	12/20/2012	1/29/2013	127.49	(30.00)	(3,674.70)
20	40478	9/5/2012	Z10Z/G/01	AD 85	(00)	(245.10)
21	936-231-3312_080112	8/16/2012	812212012	34.55	(32.00)	(1,105.60)
22	0905123455	8/6/2012	11/2012	125.00	(00)	(750.00)
23	7319	21 02/02/01	11/2/12/12	12.21	(00.6)	(109.89)
24	2	21024201	4/23/2012	97.20	(00)	(680.40)
25	55546654 040112	4/ 10/2012	11/8/2012	39.90	(8.00)	(319.20)
26		5/1/2012	5/11/2012	58.58	(1.00)	(410.06)
27	125048516_042312	2:02:02	6/29/2012	13.76	(46.00)	(632.96)
28	302245	2102/41/0	3/22/2013	158.03	(50.00)	(7,901.50)
29	T54830	C107/10/1	1/18/2013	264.51	(31.00)	(8,199.81)
30	42155	710701771	11/8/2012	223.00	(267.00)	(59,541.00)
31	1980/5/9	2102/01/2	B/6/2012	178.23	(20.00)	(3,564.60)
32	07261224261	2102/11/1	4/10/2012	350.00	(22.00)	(7,700.00)
33	03262012	31 13/21 /2	1/8/2013	272.25	(76.00)	(20,691.00)
34	2762	Z102/97/21	10/2013	123.29	(47.00)	(5,794.63)
35	CD1308063937	11/16/2012	6112/2013	330.00	(57.00)	(18,810.00)
36	84700004302012-1	4 10/2012	11/20/2012	327.11	(28.00)	(9,159.08)
37	32112	71070701				

See Schedule E-4 Workpapers and Supporting Documents

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ENTERGY TEXAS, INC. OTHER O&M - THIRD P. FOR THE TEST YEAR E	ENTERGY TEXAS, INC. OTHER O&M - THIRD PARTY O&M FOR THE TEST YEAR ENDED MARCH 31, 2013					
		Begin Date Midpoint of Service Period or Invoice	End Date - Later of Due Date or Check	Chack Amount	(Lead)/Lag Davs	Weighted Dollar Davs
Line No.	Invoice Num	Date /h)		(d)	(e)	(f)
90	(a) 091412118423	(0) 9/5/2012	9/18/2012	12.22	(13.00)	(158.86)
8 8	361192	5/3/2012	6/1/2012	150 00	(29.00)	(4,350.00)
40 40	08271279478	8/10/2012	9/4/2012	373.23	(25.00)	_
41	W19719	5/30/2012	7/9/2012	218.88	(40.00)	
42	06261215540	6/18/2012	8/27/2012	155.40	(10.00)	-)
43		3/16/2013	3/1/2013	224.08	15.00	3,361.20
44	10529328320455_072812	8/12/2012	8/22/2012	52.38	(00.01)	
45	3718245078 00_011013	1/25/2013	2/4/2013	60.99 20.03		
46	54962892267927_012213	2/6/2013	5102/GL/2	150 35	(14 00)	(2
47	10291216385	10/25/2012	Z1 0Z/8/11	77 75	(11 00)	
48	10291211100	Z 1.02/92/01	0/25/2012	45.00	(00.6)	
49	0921124500	3/10/2012	3/12/2013	355.56	(63.00)	(22,400.28)
20	U1232U134183U 052012113898	5/13/2012	6/11/2012	1,138.98	(29.00)	
2 2	476504	10/16/2012	2/26/2013	439.50	(133.00)	_
53	223SPZ3039 021513	3/1/2012	3/15/2012	748.36	(14.00)	,
54	10	3/8/2012	4/30/2012	601.26	(53.00)	
55.	49407923	1/29/2013	3/4/2013	1,644.67	(34.00)	
26	06-060612-10300069-1058033	6/6/2012	7/19/2012	4,119.30	(43.00)	
57	861363	9/11/2012	11/9/2012	510.01	(59.00)	(30,090.09)
58	T076770-0-1-71902-93	3/18/2012	4/16/2012	577.00	(00.62)	
59	2012006848	11/1/2012	1/1/2013	080.00	(00.10)	.1
60	12-6396	3/7/2012	5/14/2012	00.066,2	(12 00)	-
61	JUL-20-12	2102/81/1	7130/2012	2,402.40 4 400 00	(43.00)	.)
62	06-060612-10300069-105/93/ 000135	10/15/2012	12/12/2012	1,110.00	(58.00)	
00	719367-1-72251-33	3/25/2012	4/23/2012	417.43	(29.00)	
55	6751619882	6/8/2012	7/20/2012	1,829.22	(42.00)	
99	114379	9/9/2012	12/4/2012	1,863.00	(86.00)	E)
67	5-5-12	5/2/2012	5/14/2012	532.00	(12.00)	
68	873991	10/22/2012	12/21/2012	1,081.71	(60.00)	
69	01171356334	12/17/2012	1/22/2013	485.64	(36.00)	
70	27576	4/24/2012	6/14/2012	3,016.63	(51.00)	
71	100222891	5/23/2012	6/26/2012	1,875.00	(34.00)	-
72	B43969	5/15/2012	6/28/2012	773.55	(44.00)) (34,030.20) (41.675.76)
73	826784377	2/15/2013	3/29/2013	992.28	(42.00)	
74	900660761	3/13/2012	5/25/2012	3 511 85	(13.00)	9
75	870383	Z10Z1/1/01	71 07101 171			-

See Schedule E-4 Workpapers and Supporting Documents

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ENTERGY TEXAS, INC. OTHER O&M - THIRD P FOR THE TEST YEAR E	ENTERGY TEXAS, INC. OTHER O&M - THIRD PARTY O&M FOR THE TEST YEAR ENDED MARCH 31, 2013					
		Begin Date Midpoint of Service Period or Invoice	End Date - Later of Due Date or Check Chart Date	Check Amount	(Lead)/Lag Days	Weighted Dollar Days
Line No.	Invoice Num	Date (h)		(q)	(e)	(ŧ)
	(a)	(u) 11/20/2012	1/11/2013	855.00	(43.00)	(36,765.00)
76	06-112912-10300069-1130010	7146/2012	8/30/2012	1,517.08	(45.00)	(68,268.60)
12	951604477-003 DT011251	11/15/2012	12/11/2012	1,223.63	(26.00)	(31, 814.38)
8 1	P1211331	10/5/2012	11/23/2012	1,123.69	(49.00)	(55,060.81)
67	9200031303	7/2/2013	12/13/2012	1,350.00	201.00	271,350.00
80	210005115M3GS11 051012	5/16/2012	6/19/2012	1,266.28	(34.00)	(43,053.52)
0 6		11/27/2012	1/25/2013	4,197.91	(59.00)	(241,616.69)
0 7 8 3	863969	9/25/2012	11/19/2012	645.02	(55.00)	(30,476.10)
48	2841395635 08 012213	2/6/2013	2/15/2013	1,207.46	(00.6)	(10,001.14) (166 831 28)
85	L30401-ENTTEXAS4	2/5/2012	4/18/2012	2,285.36	(13.00)	
90	08122012	8/6/2012	8/22/2012	420.00		(0, 20,00)
87	CAR-5666	11/27/2012	1/14/2013	1,990.10	(40.00)	(53,606,28)
88	06-051012-10300069-1039808	5/10/2012	6/21/2012	1,2/6.34	(42.00)	(71 534 50)
68	1385832	2/22/2012	5/11/2012	00.000	(13.00)	(53,000,00)
06	901005522	11/12/2012	1/4/2013	1,000.00	(23.00)	(28 539 90)
91	842865	7/11/2012	9/6/2012	07.009		
92	X974954-0-1-88150-109	1/6/2013	2/4/2013	045.08	180.00	-
93	M102	7/2/2013	1/3/2013	423.00	(36 00)	5
94	5605202	5/10/2012	6/15/2012	3,090.71	(30.00)	
95	S324193-IN	3/12/2013	4/12/2013	721.00	(00.10)	
96	062512118922	4/26/2012	2102/61/7	013.02 647.67	(43.00)	
26	12061292278	10/28/2012	12/10/2012	501 10 501 10	(171.00)	,
98	Y2280868 101012	10/16/2012	C107/C/h	5 340 00	13.00	69,420.00
66	30993-7	1/30/2013	51.02/11/1	0,070.00	(47.00)	(2)
100	963998	3/16/2012	7107/7/G	R 192 08	(271.00)	(2,220,053.68)
101	4912037-0001	5/10/2012	2102/C/Z	0, 101 10	(42 00)	
102	06-033012-10300452-1008116	3/30/2012	Z10Z/11/G	00.000't		
		3/2013	3/29/2013	5,000.00	(27.00)	-
105		11/2012	1/3/2013	4,800.00	(43.00)	-
106	06-112112-10300069-1152130	2102112012	2/04/0013	12.005.00	(43.00)	
107	06-020613-10368151-118/682	C107/0/7	11/8/2012	4.800.00	(42.00)	Ť
108	06-092712-10300069-1122003	21 UZ 11 Z UZ	2102/0/11	8 604 38	(41.00)	(352,779.58)
109	781	2102/21/11	2102/42/21	a 309 00	(78.00)	(726,102.00)
110	06-072312-10300451-1082000	//23/2012	21 12/2/10	6,990.30	(112.00)	-
111	006334	Z102/G1/G	2102/408	6.916.25	(29.00)	_
112	2301	2102/01/01	5/31/2012	7,500.00	(43.00)	(322,500.00)
113	06-041812-10300069-1021940	107017				

See Schedule E-4 Workpapers and Supporting Documents

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

Weighted Dollar Days	 (1) (201,600.00) (116,529.00) (633,820.00) (3,000,593.54) (9,947,640.56) (5,190,960.00) 	(28,182,761.12)		
Lag s	(e) (42.00) (21.00) (43.00) (62.00) (44.00) (96.00)	(54.67) \$		
Check Amount	(d) 4,800.00 5,549.00 14,740.00 48,396.67 226,082.74 54,072.50	\$ 515,514.72		
End Date - Later of Due Date or Check Clear Date	(c) 4/6/2012 12/17/2012 8/16/2012 1/17/2013 1/28/2012 9/20/2012			
Begin Date Midpoint of Service Period or Invoice Date	(b) 2/24/2012 11/26/2012 11/16/2012 11/14/2012 6/16/2012	<u>O&M - Samples xlsx</u> O&M - Involces.pdf		
Invoice Num	(a) 06-022412-10300452-964360 74281 06-070412-10300069-1072357 113012ES1200 328/20003875 4908	Sources	Sample Removed: no payment clear date 104 CR-1002471	Sample removed: rate case expenses 103 11072012645974 120 14398
	114 115 116 117 118	121 122 123 124	Sample Ren 104	Sample remo 103 120

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Schedule 9 Page 1 of 1

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

Line No. Description		Amount	Lag Days	Dollar Days	Reference
FICA (a)	÷	(b) 4,382,218	(c) (15.96) \$	(d) (69,940,201)	(e) Schedule 9-1
Federal Unemployment	ıt	30,149	(26.06)	(785,696)	Schedule 9-2
State Unemployment		54,137	(43.81)	(2,371,763)	Schedule 9-3
Totol Dovroll Belater	6	4,466,505	(16.37) \$	(16.37) \$ (73,097,65 <u>9.70)</u>	

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Schedule 10 Page 1 of 1

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

Weighted Dollar Davs	(q)	(207 93) Schedule 10-1 \$ (5,140,027,163.06) (183.56) Schedule 10-2 (440,450 274.61)	\$ (5,580,487,437.67)
Deference	(c)	Schedule 10-1 Schedule 10-2	
Total (Lead)/Lag	(q)	(207 93) (183.56)	(205.77)
1	Amount (a)	24,719,988.28 2,399,543.88	27,119,532.16
		ŝ	ω
		Texas Property Taxes Louisiana Property Taxes	Total
Line	Š	~ N	დ 4

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

Weighted Dollar Days	(L)	(\$*45,135,555) (155,033,202,21) (227,209,017,00) (164,9*6,878,25) (\$692,292,631,01)	
(Lead)/Lag	(<u>6</u>)	(71500) (74500) (75000) (75000) (74430)	
Payment Date	(ŧ)	2/15/2012 4/27/2012 5/16/2012 7/30/2012 8/16/2012 10/30/2012 1/16/2012 1/30/2013	
Total Days Mid-Point	(e)	2/15/2012 5/16/2012 8/16/2012 11/16/2012	
Total Days	(q)	91.0 91.0 92.0 92.0	<u>eipts.docx</u>
10	(c)	1/1/2012 3/31/2012 4/1/2012 6/30/2012 7/1/2012 9/30/2012 0/1/2012 12/31/2012	<u> Taxes - State Gross Receipts.docx</u>
From	(q)	1/1/2012 4/1/2012 7/1/2012 10/1/2012	Taxes - State
Amount	(a)	\$ 2,029,839.63 2,080,982.58 3,029,453.56 2,198,891.71 \$ 9,339,167.48	Source:
Line		-00400r	~ 00

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