



TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
I. EXECUTIVE SUMMARY	1
II. ACCOUNTING RESULTS	4
A. Background	4
B. Key ASC 715-60 Components	4
C. Actuarial Cost Method	5
D. Assumptions as to Future Experience	6
E. Claims Cost Derivation	7
F. Market Value of Assets	8
G. Plan Provisions	8
H. Demographic Data	9
I. Projected Annual Postretirement Pay-As-You-Go Claims	9
J. Results Without Reflecting Medicare Part D Subsidy	10
K. Healthcare Reform Impact	10
III. SUMMARY OF PRINCIPAL PLAN PROVISIONS	11
IV. DEMOGRAPHIC DATA	20
V. ACTUARIAL ASSUMPTIONS	32

Tables

1. EXPECTED AND ACCUMULATED POSTRETIREMENT BENEFIT OBLIGATION AT 1/1/2011	37
2. 10 YEAR PROJECTED ANNUAL POSTRETIREMENT PAY-AS-YOU-GO AND FUNDED CLAIMS	38
3. DETERMINATION OF NET PERIODIC POSTRETIREMENT BENEFIT COST (ASC 715-60)	39
4. DEVELOPMENT AND RECONCILIATION OF (ACCRUED)/PREPAID BENEFIT COST (ASC 715-60)	42
5. DEVELOPMENT OF UNRECOGNIZED NET (GAIN)/LOSS (ASC 715-60)	45
6. DEVELOPMENT OF UNRECOGNIZED PRIOR SERVICE COST (ASC 715-60)	48
7. MARKET VALUE OF ASSETS	51
8. DETERMINATION OF NET PERIODIC POSTRETIREMENT BENEFIT COST (ASC 715-60) - Without Reflecting Medicare Part D Subsidy	52

Entergy Postretirement H&L 2011 Report
Proprietary & Confidential

I. EXECUTIVE SUMMARY

This report presents the liabilities for postretirement welfare benefits as measured under ASC 715-60.

A summary of the financial disclosure information is shown below:

HEALTH & LIFE INSURANCE (\$000's)	
Funded Status and Amount Recognized in the Company's Financial Statement as of 01/01/2011:	
Accumulated Postretirement Benefit Obligation	(\$1,386,370)
Market Value of Assets	<u>404,430</u>
APBO (in excess of) or Less than Plan Assets (Funded Status)	(\$981,940)
Cumulative Unrecognized Net (Gain)/Loss	464,685
Prior Service Cost Not Yet Recognized	(57,367)
Unrecognized Net Transition (Asset)/Obligation (recognized over 20 years)	<u>6,360</u>
(Accrued)/Prepaid Postretirement Benefit Cost	(\$568,262)
Net Periodic Postretirement Benefit Cost For 2011:	
Service Cost	\$ 59,340
Interest Cost	74,522
Expected Return on Plan Assets	(29,477)
Net Amortization Amounts	<u>16,707</u>
Net Periodic Postretirement Benefit Cost	\$ 121,092

I. EXECUTIVE SUMMARY (Continued)

HEALTH (\$000's)	
Funded Status and Amount Recognized in the Company's Financial Statement as of 01/01/2011:	
Accumulated Postretirement Benefit Obligation	(\$1,174,660)
Market Value of Assets	<u>330,119</u>
APBO (in excess of) or Less than Plan Assets (Funded Status)	(\$844,541)
Cumulative Unrecognized Net (Gain)/Loss	413,427
Prior Service Cost Not Yet Recognized	(60,386)
Unrecognized Net Transition (Asset)/Obligation (recognized over 20 years)	<u>1,268</u>
(Accrued)/Prepaid Postretirement Benefit Cost	(\$490,232)

Net Periodic Postretirement Benefit Cost for 2011:	
Service Cost	\$ 52,184
Interest Cost	63,165
Expected Return on Plan Assets	(23,764)
Net Amortization Amounts	<u>11,370</u>
Net Periodic Postretirement Benefit Cost	\$ 102,955

I. EXECUTIVE SUMMARY (Continued)

LIFE INSURANCE (\$000's)	
Funded Status and Amount Recognized in the Company's Financial Statement as of 01/01/2011:	
Accumulated Postretirement Benefit Obligation	(\$211,710)
Market Value of Assets	<u>74,311</u>
APBO (in excess of) or Less than Plan Assets (Funded Status)	(\$137,399)
Cumulative Unrecognized Net (Gain)/Loss	51,258
Prior Service Cost Not Yet Recognized	3,019
Unrecognized Net Transition (Asset)/Obligation (recognized over 20 years)	<u>5,092</u>
(Accrued)/Prepaid Postretirement Benefit Cost	(\$ 78,030)

Net Periodic Postretirement Benefit Cost For 2011:	
Service Cost	\$ 7,156
Interest Cost	11,357
Expected Return on Plan Assets	(5,713)
Net Amortization Amounts	<u>5,337</u>
Net Periodic Postretirement Benefit Cost	\$ 18,137

II. ACCOUNTING RESULTS

A. Background

In December 1990, the Financial Accounting Standards Board (FASB) issued Statement No. 106 (FAS 106). This standard requires postretirement benefits other than pensions (PBOP) to be accounted for on an accrual basis. Effective July 1, 2009, FASB introduced a new accounting standards codification system (ASC) under which FAS 106 was replaced by ASC 715-60.

Entergy requested that Aon Hewitt determine its 2011 PBOP liabilities. This valuation was performed in accordance with our understanding of ASC 715-60

B. ASC 715-60 Components

A description of some of the key components of ASC 715-60 follows:

1. Expected Postretirement Benefit Obligation (EPBO)

The EPBO is equal to the actuarial present value of future benefit payments. It is estimated by projecting all future liabilities of currently active and retired employees at a given level of trend selected in accordance with ASC 715-60. These liabilities are then discounted based on the interest rate assumption. Table 1 shows the January 1, 2011 EPBO split by benefit, business unit, and active/retired status.

2. Accumulated Postretirement Benefit Obligation (APBO)

The APBO is equal to the actuarial present value of future benefit payments that are considered accrued to date. For retired employees and active employees who are fully eligible to retire, it equals their EPBO. Table 1 shows January 1, 2011 APBO split by benefit, business unit, and active/retired status.

3. Net Periodic Postretirement Benefit Cost

The total ASC 715-60 net periodic postretirement benefit cost accrued during the year is comprised of the following components:

- a. **Service Cost:** The cost of benefit accruals attributed to the current year, developed on the same basis as the APBO. Service cost will generally be the expected postretirement benefit obligation divided by the expected credited service at eligibility for full benefits. There is no service cost where a participant is currently eligible for full benefits, or is currently receiving benefits. Service cost includes interest to the end of the year.

II. ACCOUNTING RESULTS (Continued)

- b. Interest Cost: Interest on the APBO, adjusted for benefit payments.
- c. Expected Return on Plan Assets: For a funded plan, the expected return on plan assets is based on market related value at the beginning of the year, adjusted for contributions and benefit payments. For an unfunded plan this item is equal to zero.
- d. Net Amortization Amounts:

Transition (Asset)/Obligation - The (excess asset) or unfunded liability for benefits attributed to credited service prior to the transition date -- amortized over 20 years. (The transition (asset)/obligation equals the APBO less assets and accrued/(prepaid) postretirement benefit cost at the transition date.)

Prior Service Cost - The increase/decrease in liability due to amendments after the transition date -- amortized over expected future employee service to full eligibility. (Decreases in liability due to amendments will generally first reduce any existing unrecognized prior service cost and then any remaining unrecognized transition obligation.)

(Gain)/Loss - Changes in unfunded APBO due to plan experience and changes in assumptions -- amortized to the extent that the accumulated unrecognized gain/loss exceeds a corridor. (The corridor is 10% of the greater of the APBO or the market-related value of assets.) The excess is amortized over expected future employee service.

Table 3 develops the 2011 net periodic postretirement benefit cost.

C. Actuarial Cost Method

An actuarial cost method is a rational and systematic way of allocating the cost of postretirement benefits over employees' working lifetimes. There are strong parallels between the methods used to allocate the cost of postretirement benefits other than pensions under ASC 715-60 and those used for pension benefit cost allocation under ASC 715. The actuarial cost method specified by both standards is a version of the Projected Unit Credit Actuarial Cost Method.

Under the prescribed method, postretirement benefits are allocated to each year within the attribution period. In general, the attribution period for Entergy's postretirement health and life insurance benefits begins at age 45 or age at hire,

II. ACCOUNTING RESULTS (Continued)

if later, and ends at the full eligibility date, which is the date the employee has rendered all the service necessary to receive full benefits. This is generally age 55 with 10 years of credited service after age 45 for postretirement health benefits and for postretirement life insurance benefits.

Before 2011, Palisades nonbargaining retirees hired before January 1, 1991 and Palisades bargaining retirees hired before June 1, 1992 had cost sharing which varies by service (and age for nonbargaining). As a result, the plan's attribution period for those employees was from date of hire to expected retirement. Effective January 1, 2011, the service based contributions were eliminated for Palisades. As a result, the attribution period was changed to be consistent with the rest of Entergy. This change was reflected as part of a plan amendment effective January 1, 2011.

D. Assumptions as to Future Experience

To determine the actuarial present value of the liabilities for postretirement benefits, estimates must be made of the benefits that will be paid in future years on behalf of (1) existing pensioners and, (2) after retirement, on behalf of all currently active employees. Projected retiree contributions must also be estimated. These benefits and contributions are then discounted to the valuation date using actuarial assumptions selected by the plan sponsor in accordance with ASC 715-60 and reviewed by Aon Hewitt for reasonability. These assumptions are summarized in Section V.

Actuarial assumptions take into account recent past experience and reasonable future expectations. Significant actuarial assumptions reflected in the 2011 accounting information are as follows:

1. *Salary, Mortality, Termination, Disability and Retirement Rates.*
The salary, mortality, termination, disability, and retirement rate assumptions used in the postretirement health and life insurance benefit valuations are consistent with those used for the 2011 expense valuation of the Entergy Corporation pension plans. These assumptions are shown in Section V.
2. *Discount Rate and Expected Return on Assets as of January 1, 2011.*
The discount rate assumption for ASC 715-60 purposes is 5.50%. (The discount rate in 2010 was 6.10%). These rates are selected based on matching the expected net benefit payments under the plan against duration based yield curves. The assumptions for the expected return on assets are 5.50% for taxable assets and 7.75% for non-taxable assets. (The expected returns on assets for 2010 were 5.50% and 7.75% respectively.)

II. ACCOUNTING RESULTS (Continued)

3. *Health Care Cost Trend Rates.*

To develop expected claim costs for future years, annual health care cost trend rates are applied to current claims cost estimates. These trend rates do not take into account anticipated changes in the future demographic composition of the retiree group. That variable is provided for by the age/sex adjustment factors applied to Entergy's composite claims costs. Health care cost trend rates are shown in Section V. Medical trend rates have been updated for the 2011 valuation.

Each assumption used to develop the results herein represents the actuary's best estimate of future experience.

E. Claims Cost Derivation

2011 medical incurred claims costs were derived from actual 2007, 2008 and 2009 claims experience and exposure data provided by Entergy Corporation. 2011 dental and vision incurred claims costs were derived from actual 2009 claims experience and exposure data provided by Entergy Corporation. Aon Hewitt reviewed this information for reasonability.

Following is a brief description of the postretirement health benefit claims costs derivation:

1. Claims costs were determined for each operating company by dividing paid claims by the average exposure ("membership") during the period, including waivers. Medical claims costs were estimated separately for retired participants over and under age 65.
2. The claims costs were adjusted to include insurance carrier administrative expenses and the estimated increase in the liability for claims incurred but not yet paid by the end of the calendar year. Actuarial pricing adjustments were applied to reflect plan design changes from the claim experience to 2011. Adjusted medical claim costs based on 2009 data were trended one year to 2010; adjusted medical claim costs based on 2008 data were trended two years to 2010; and adjusted medical claim costs based on 2007 data were trended three years to 2010.
3. The 2010 medical claims costs based on 2009 paid medical claims were blended with 2010 medical claims costs based on 2008 paid medical claims and with 2010 medical claims costs based on 2007 paid medical claims to reflect a larger base of claim experience.
4. The 2010 retired participant contributions were then subtracted. This resulted in per retired participant net claims costs.

II. ACCOUNTING RESULTS (Continued)

5. For NYPA, Pilgrim, Con Edison, Vermont Yankee, Palisades, and EOI (GGN and GO) medical benefits, retiree claim experience was minimal. Thus, actuarial pricing techniques were used to develop their claims costs.
6. The final adjustment was to convert the 2010 medical per retired participant net claims costs in item (4) to per retired participant claims costs by age and sex of the participant. The age/sex adjustment factors were derived from national claim experience. These were then adjusted so that the costs, when weighted by the number of Entergy retired participants by age and sex, reproduced the average retired participant claims costs in item (4) separately for retired participants under and over age 65.
7. The 2011 medical per retired participant net claims costs are based on the 2010 per retired participant net claims costs projected one year to 2011.

The 2011 medical claims costs before adjustment for age/sex and the 2011 dental and vision claims costs are shown in Section V separately for “grandfathered” and “nongrandfathered” retirees. Note that the medical membership is used in the cost development for dental and vision, thus accounting for waivers.

F. Market Value of Assets

The market value of assets at December 31, 2010 is shown in Table 7.

G. Plan Provisions

Postretirement health and life insurance benefit plan provisions (including any substantive commitments) are described in Section III.

As required by ASC 715-60, this valuation assumes that those plans’ provisions will continue in effect. However, this assumption does not imply any obligation by Entergy to continue the plans.

Effective January 1, 2011, the old \$500 PPO and Managed Choice plans for pre-1/1/04 grandfathered system retirees was eliminated. These retirees will be offered the revised \$500 PPO.

II. ACCOUNTING RESULTS (Continued)

Northeast nongrandfathered nonbargaining retirees will transition to the System plans with an additional HMO/POS option, depending on location. The \$150 PPO will remain available in 2011 but will be eliminated effective 1/1/2012. The plan cost-sharing will be a buy-up strategy consistent with System post-1/1/04 retiree pricing where the ultimate strategy will include a 25% contribution for the HDHP. The contributions will phase-in over 6 years starting in 2011.

Effective January 1, 2011, Palisades nonbargaining retirees receive the same OPEB benefit options as System and the same cost-sharing as other nonbargaining, nongrandfathered retirees, including System dental, System vision, and System Life (for those who retire after 1/1/2011). Pre-1/1/2011 retirees don't have changes to their life insurance. Palisades UWUA bargaining receive the same OPEB benefit options as the nonbargaining; however, they do not contribute for medical coverage.

Teamsters retirees retiring after 1/1/2011 get Employer (TMR) plan and nonbargaining MVP options (both at the cost of the MVP option to active employees). They also receive System dental at rates specified in their CBA and standard System vision plan.

H. Demographic Data

The valuation was based on active and retiree census as of January 1, 2010. A summary of the census is shown in Section IV. This data was found to be reasonable and consistent with other data available to the actuary.

The data for retirees excludes deferred vested pensioners since they are not eligible for postretirement health and life insurance benefits.

The census data includes employees from regulated and non-regulated enterprises.

I. Projected Annual Postretirement Pay-As-You-Go Claims

A ten year projection of annual postretirement health and life pay-as-you-go and funded claims is shown in Table 2.



II. ACCOUNTING RESULTS (Continued)

J. Results Without Reflecting Medicare Part D Subsidy

Entergy has, for ASC 715-60 purposes, reflected the impact of the Medicare Prescription Drug, Improvement and Modernization Act. Assumptions related to the Medicare Part D subsidy are summarized in Section V.

The net periodic benefit cost without reflecting the Medicare Part D Subsidy is shown in Table 8.

K. Healthcare Reform Impact

The Patient Protection and Affordable Care Act (PPACA) has been taken into account for purposes of calculating the ASC 715-60 liabilities. Based on discussions with Entergy and our estimates, there is no financial impact due to the provisions of PPACA on this valuation.

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS

A. 2011 Entergy Corporate

Entergy Corporate includes Arkansas & ANO, ESI, EOI-GGN, EOI-GO, Louisiana/Waterford, Mississippi, New Orleans, Gulf States Louisiana/River Bend, and Texas.

1. Retirement Eligibility: Employees are eligible to retire after ten years of service earned subsequent to age 45, or upon attainment of age 65.
2. Postretirement Medical: All Entergy Corporate retirees have the option of enrolling in one of several medical plans (except as noted below) or waiving coverage. All medical plans provide hospitalization, medical, surgical, diagnostic x-ray and laboratory, prescription drugs and other medical services. The plan benefits are paid according to the following provisions:

1. Delivery System	PPO*	PPO	HDHP
2. Single Deductible			
In-Network	\$500	\$1,000	\$1,500
Out-of-Network	\$500	\$1,000	\$2,500
Out-of-Area	\$500	N/A	N/A
3. Reimbursement			
In-Network	85%	80%	70%
Out-of-Network	65%	60%	50%
Out-of-Area	75%	N/A	N/A
4. In-Network Office Visit Copayment	\$20	\$25	30%
5. Single Coinsurance Limit			
In-Network			
Out-of-Network	\$2,250	\$3,250	\$3,500
Out-of-Area	\$3,500	\$4,000	\$7,000
	\$2,250	N/A	N/A
6. Lifetime Maximum	Unlimited	Unlimited	Unlimited
7. Retail Rx Copayments			
Generic			
Preferred Brand	\$20	\$20	30% after
Non-preferred Brand	\$35 +	\$35 +	HDHP
	difference	difference	deductible
	\$50 +	\$50 +	
	difference	difference	
	between	between	
	brand and	brand and	
	generic	generic	
	equivalent	equivalent	
8. Mail Order Copays			
Generic	\$40 copay	\$40	30% after
Preferred Brand	\$70 +	\$70 +	HDHP
Non-preferred Brand	difference	difference	deductible
	\$100 copay +	\$100 +	
	difference	difference	

* New three-tier Rx copayment provisions are effective 1/1/2011 for grandfathered retirees

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

3. Grandfathering: "Grandfathered" retirees include all nonbargaining, Arkansas bargaining, and Mississippi bargaining unit employees who retired before 1/1/2004; ANO bargaining unit employees who retired before 5/1/2004; Gulf States distribution and transmission bargaining unit employees who retired before 1/1/2005; EOI-GGN bargaining unit employees who retired before 1/1/2006; EGSI-Fossil bargaining unit employees who retired before 1/1/2009; and Gulf States/River Bend-Louisiana bargaining unit employees who retired before 1/1/2008.
4. Retiree Cost Sharing: All nongrandfathered retirees receive the HDHP with a 25% contribution strategy, and "buy-up" at 100% of the additional cost above the HDHP for other options. This strategy was designed to be actuarially neutral to the 2006 plan design with an average contribution of 50% of total cost. Contributions for grandfathered retirees are generally trended from current levels. Pre-65 retiree contributions are based on "blended" active/pre-65 costs. Post-65 retiree contributions are based on estimated post-65 costs.
5. Postretirement Dental: Entergy Corporate retirees are covered under the following provisions:

1. Delivery System	Passive PPO
2. Single Deductible	\$50
3. Calendar Year Maximum	\$1,500
4. Preventive Services	100% (no deductible)
5. General Services	80%
6. Major Services	50%
7. Orthodontia	50% (\$1,500 lifetime max)

Retiree contributions for coverage vary depending on date of retirement and family status. Contributions for nongrandfathered retirees are an average of 50% of total cost. Contributions for grandfathered retirees are an average of 25% of total cost.

6. Reimbursement of Medicare Part B Premium: ESI, Louisiana (includes Waterford) and New Orleans employees who retired before 1991 are eligible for \$27.90 reimbursement per month. In addition, retired employees who attained age 75 before 1992 also receive spouse coverage.
7. Postretirement Vision: The vision plan became effective July 1, 2000 for all Entergy Corporate retirees. The plan provides coverage for a comprehensive eye exam and medically necessary corrective eyewear (glasses or contact lenses), subject to co-payments. Retiree contributions are 50% of total cost.

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

8. Postretirement Life Insurance: Grandfathered retirees receive life insurance coverage through age 65 in amounts up to 250% of compensation. Beginnings at age 65, coverage amounts reduce in accordance with either Option A or Option B (depending on hire date and other factors).

Under Option A, post-65 coverage amounts are 50% of compensation at retirement. Under Option B, between ages 65 and 70, coverage amounts grade down to 100% of compensation at retirement and then remain at that level.

Nongrandfathered employees are covered under either Option A or Option B immediately upon retirement.

Nonbargaining Gulf States Texas and Louisiana (includes River Bend) employees hired before 1/1/1979, who retired prior to January 1, 1995 receive life insurance coverage equal to 200% of annual retirement income, with a maximum coverage amount of \$100,000. For nonbargaining employees hired on or after 1/1/1979, the coverage amount is 100% of annual retirement income, with a maximum amount of \$20,000.

B. ENUCO (Entergy Nuclear)

ENUCO includes Pilgrim, NYPA, Con Edison, Vermont Yankee, and Palisades. These nuclear plants were acquired by Entergy between 1999 and 2007.

1. Retirement Eligibility:

- a. *Pilgrim, NYPA, Con Edison (nonbargaining retirees after 12/31/04 and bargaining retirees after 1/17/04), Vermont Yankee:* Employees are eligible to retire after ten years of service earned subsequent to age 45.
- b. *ConEdison:* Employees were eligible to retire before 1/1/2005 for nonbargaining and before 1/18/2004 for bargaining after age plus service equals 75 (i.e., Rule of 75). The eligibility criteria changed to ten years of service earned subsequent to age 45 effective January 1, 2005.

ConEdison employees meeting the Rule of 75 as of the ConEdison acquisition (9/6/2001) are eligible for benefits at ConEdison and are not eligible for retiree medical benefits from Entergy.



III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

c. *Palisades*: Employees are eligible to retire with subsidized benefits after ten years of service earned subsequent to age 45. Palisades nonbargaining employees were given the option to participate in Consumer Energy Company (CMS) retirement plans at the time they were transferred to Nuclear Management Company (pre-Entergy acquisition). For nonbargaining employees who chose CMS benefits, and all bargaining employees, pre Entergy acquisition service is included for determining retirement eligibility.

2. Grandfathering: "Grandfathered" retirees include NYPA nonbargaining employees who retired before 1/1/2004; Con Edison nonbargaining employees who retired before 1/1/2005; Vermont Yankee nonbargaining who retired before 1/1/2007; Palisades nonbargaining employees hired before 4/11/2007; all UWUA bargaining employees; Vermont Yankee bargaining employees who retired before 8/20/2007; all Con Edison bargaining employees; all Pilgrim UWUA bargaining employees; NYPA IBEW bargaining employees who retired before 1/1/2006; and all Palisades bargaining employees.

Note, certain unions identified here as Grandfathered have benefits and contributions that vary by date of retirement. These are described under the Grandfathered benefits below; however, for purposes of developing plan costs for the valuation, the claims costs assumptions for benefits available to the more recent retirees are included as nongrandfathered.

3. Postretirement Medical:

As each company has been acquired by Entergy over the last several years, they each have separate benefit provisions. All medical plans provide hospitalization, medical, surgical, diagnostic X-ray and laboratory, prescription drugs and other medical services.

All nongrandfathered ENUCO retirees (i.e., retirees that don't meet the definition of Grandfathered above) are offered the "Northeast plan benefits". The Northeast plan benefits include a high deductible health plan (HDHP) with buy-up options for a \$150 deductible PPO (to be eliminated in 2012 for nonbargaining retirees), a \$500 deductible PPO, a \$1,000 deductible PPO (except Vermont Yankee bargaining and NYPA IBEW bargaining who do not receive the \$1,000 PPO), Blue Cross HMO (Pilgrim), MVP POS NY (NYPA and Con Edison), and Blue Care Elect (Pilgrim Union).

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

Benefits are paid according to the Entergy Corporate plan provisions for these options. For bargaining retirees, retiree contributions are not required for the HDHP. For nonbargaining retirees and Pilgrim security guards, contributions for the HDHP grade from zero in 2010 to 25% of the cost of the HDHP by 2016. Security guards from Palisades and Vermont Yankee have contributions for the HDHP equal to 25% of the cost for the HDHP. Other options are a buy-up from the HDHP for nongrandfathered retirees.

Vermont Yankee bargaining retirees are not required to contribute toward the cost of coverage for any plan option until the VEBA and 401(h) assets associated with the Vermont Yankee bargaining benefits have been fully paid.

Grandfathered retirees receive benefits that vary by former company as described below.

- a. *Pilgrim*: Same as Entergy Corporate \$500 PPO, \$1,000 PPO, and \$1,500 HDHP options plus additional Blue Cross Blue Shield options. Retiree contributions for coverage depend on the option chosen, family status, bargaining status, retirement date, and whether pre-age 65 or post-age 65.
- b. *NYP*:

<u>Plan Features</u>	<u>Nonbargaining</u>	<u>Bargaining</u>
	<u>Pre-1/1/04</u> <u>Retirees</u>	
		<u>UWUA*</u>
1. Delivery System	PPO	PPO
2. Single Deductible		
In-Network	\$0	\$0
Out-of-Network	\$160	\$175
3. Reimbursement		
In-Network	100%	100%
Out-of-Network	80%	80%
4. In Network Office Visit Copay	\$8	\$8
5. Single Coinsurance Limit (OON)	\$600	\$700
6. Lifetime Max (OON)	Unlimited	Unlimited

***Nonbargaining MVP option also available to retirees.**

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

Grandfathered and nongrandfathered NYPA IBEW retirees are offered the Northeast plan benefits. IBEW post-12/31/05 retirees contribute for coverage. Grandfathered UWUA post-1/16/04 retirees contribute for coverage. Retiree contributions depend on bargaining status, option chosen, family status, and whether pre-age 65 or post-age 65.

c. *Con Edison:*

<u>Plan Features</u>	<u>Nonbargaining Pre 1/1/05 and UWUA Bargaining Pre 1/18/04 Retirees</u>		<u>Teamsters</u>
1. Delivery System	PPO	POS	Indemnity
2. Single Deductible			
In-Network	\$180	\$0	\$0
Out-of-Network	\$250	\$250	\$140
3. Reimbursement			
In-Network	100%	100%	100%
Out-of-Network	80%	80%	80%
4. Office Visit Copay	\$10	\$10	\$8
5. Single Coinsurance			
Limit (OON)	\$1,750	\$2,500	\$700
6. Lifetime Maximum	Unlimited	Unlimited	Unlimited
7. Prescription Drugs			
Annual	\$50	\$0	
Deductible	\$5 copay	\$5 copay	
Generic	\$8 copay	Varies from	
Brand	Unlimited	\$20-\$40 copay	
Annual		Unlimited	
Maximum			

Post-1/17/04 UWUA ConEdison retirees have the same options as NYPA UWUA.

Retiree contributions for coverage depend on the option chosen, family status, date of retirement, and whether pre-age 65 or post-age 65.

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

d. *Vermont Yankee*:

<u>Plan Features</u>	<u>Nonbargaining</u> <u>Pre 1/1/07</u>	<u>Bargaining</u> <u>Pre 8/20/07</u>
1. Delivery System	Indemnity	Indemnity
2. Single Deductible	\$100	\$150
3. Reimbursement	90%	80%
4. Single Coinsurance Limit	\$750	\$500
5. Prescription Drugs		
Generic	\$10 copay	\$10 copay
Brand	\$20 copay	\$20 copay
6. Lifetime Maximum	Unlimited	Unlimited

Bargaining retirees do not contribute for coverage. Nonbargaining retiree contributions vary by age and service at retirement.

e. *Palisades*: Effective January 1, 2011, all Palisades retirees receive the same benefit options as Entergy Corporate nongrandfathered retirees. Nonbargaining retirees pay the same cost sharing as ENUCO nongrandfathered retirees. Bargaining retirees do not pay contributions.

4. Postretirement Dental: Nongrandfathered retirees receive the same dental benefits as Entergy Corporate with the same cost sharing (50%) except Vermont Yankee IBEW bargaining retirees who do not contribute and NYPA IBEW Post-12/31/2005 bargaining retirees who pay 30% of the plan cost. Grandfathered retirees receive benefits as described below.

a. *Pilgrim*: UWUA bargaining retirees receive the same dental benefits as Entergy Corporate with the same cost sharing except 369 Technical and 590 Professional bargaining retirees who pay 25% of the plan cost if retired before January 1, 2004 and 30% if retired on or after January 1, 2004.

b. *NYPA and Con Edison*: None

III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

c. Vermont Yankee:

<u>Plan Features</u>	<u>Nonbargaining</u>	<u>Bargaining</u>
1. Delivery System	Indemnity	Indemnity
2. Single Deductible	\$25	\$150 (combined. w/ med)
3. Calendar Year Maximum	\$1,000	\$700
4. Preventive Services	100% (no deductible)	100% (no deductible)
5. General Services	80%	80%
6. Major Services	50%	50%

IBEW Bargaining retirees do not contribute for coverage. Nonbargaining retiree contributions vary by age and service at retirement.

d. Palisades: Retirees receive the same benefits with the same cost sharing as Entergy Corporate nongrandfathered retirees.

5. Reimbursement of Medicare Part B Premium:

a. Pilgrim, Con Edison, Vermont Yankee and Palisades: No benefits.

b. NYPA: Nonbargaining pre-1/1/04 retirees receive full reimbursement of Medicare Part B premium for both the retiree and spouse. Nonbargaining post-12/31/03 retirees receive no benefits. Bargaining employees receive \$600 annual reimbursement for the retiree only (IBEW pre-1/1/06, pre-1/17/04 UWUA, and all Teamsters).

6. Postretirement Vision: Nongrandfathered retirees receive the same vision benefits as Entergy Corporate, except that Pilgrim employees who retired before 1/1/2007 do not receive vision benefits. Grandfathered retirees receive benefits as described below.

a. NYPA nonbargaining and Vermont Yankee: No benefits.

b. NYPA bargaining: None

c. Con Edison: Included with medical.

d. Palisades retirees: Retirees receive the same benefits with the same cost sharing as Entergy Corporate.



III. SUMMARY OF PRINCIPAL PLAN PROVISIONS (Continued)

7. Postretirement Life:

- a. *Pilgrim*: Same as Entergy Corporate pre-1/1/04 retirees (grandfathered).
- b. *NYPA*: Nonbargaining pre-1/1/04 retirees receive coverage equal to 40% of compensation (maximum coverage is \$50,000 and minimum coverage is \$10,000). Nonbargaining post-12/31/03 retirees receive coverage equal to 50% of compensation. IBEW pre-1/1/06 retirees receive 150% of compensation (maximum coverage is \$25,000) with retirees paying 50% of the cost. IBEW post-1/1/06 retirees receive 50% of compensation. Teamsters and UWUA retirees receive coverage equal to \$20,000.
- c. *Con Edison*: Nonbargaining post-12/31/04 retirees receive coverage equal to 50% of compensation. This is reflected as a plan amendment at January 1, 2006. Nonbargaining pre-1/1/05 retirees receive coverage equal to 100% of compensation up to a maximum of \$50,000. Pre-1/17/04 bargaining employees receive coverage equal to \$20,000. Post-1/16/04 bargaining employees receive same benefit as NYPA UWUA.
- d. *Vermont Yankee*: Bargaining retirees retired before 8/20/2007 and all nonbargaining, receive 50% of the basic active life insurance benefit, reducing 10% per year starting at age 65 to a minimum of \$3,000. For nonbargaining employees, the basic active life insurance benefit is 3x annual compensation with a maximum of \$300,000 and a minimum of \$10,000. For bargaining employees, the basic active life insurance benefit is 2x annual compensation with a maximum of \$100,000 and a minimum of \$10,000. Bargaining post 8/20/07 retirees receive coverage equal to 50% of compensation.
- e. *Palisades*: Nonbargaining retirees retired before 1/1/2011 receive a \$7,500 life insurance benefit. Nonbargaining retirees retired after 12/31/2010 and all bargaining retirees receive a 50% of pay life insurance benefit.

IV. DEMOGRAPHIC DATA

The following tables summarize the January 1, 2010 demographic data used in the 2011 actuarial valuation.

Company: Arkansas & ANO
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35+	
Under 25	51 48,869	0	0	0	0	0	0	0	51 48,869
25-29	150 49,986	28 62,560	1	0	0	0	0	0	179 52,029
30-34	109 50,918	87 65,484	15 68,919	0	0	0	0	0	211 58,204
35-39	79 51,513	111 65,407	34 84,699	6 73,151	0	0	0	0	230 63,688
40-44	54 49,665	46 60,567	19 77,270	55 83,179	38 81,430	1	0	0	213 68,950
45-49	47 48,957	38 60,357	22 65,228	84 84,185	128 81,567	112 74,930	9 70,731	0	440 74,024
50-54	26 50,532	25 64,813	14 69,921	70 82,180	94 78,591	248 80,973	114 76,781	8 64,445	599 77,467
55-59	18 49,047	7 57,711	7 50,963	36 78,229	44 73,246	114 71,839	92 71,544	88 73,645	406 71,269
60-64	5	1	5	11 76,652	8 78,731	38 64,523	34 73,171	53 80,479	155 72,019
Over 64	0	0	0	0	1	2	0	1	4
Total	539 50,101	343 63,695	117 72,235	262 82,051	313 79,439	515 76,376	249 74,134	150 75,365	2,488 69,438
Average Age: 46.22 Years Average Service: 17.51 Years									

Note. Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: Louisiana / Waterford
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	34 44,211	0	0	0	0	0	0	0	34 44,211
25-29	95 50,752	43 63,402	0	0	0	0	0	0	138 54,693
30-34	74 56,736	71 64,518	19 70,049	0	0	0	0	0	164 61,648
35-39	46 54,924	54 64,808	26 78,897	3	0	0	0	0	129 64,679
40-44	44 58,591	43 64,695	26 77,750	28 91,607	30 72,577	5	0	0	176 70,866
45-49	41 71,601	23 70,861	18 70,659	42 86,666	106 78,692	114 72,449	20	0	364 75,819
50-54	28 72,838	15 67,722	10 87,384	34 90,724	76 84,284	115 83,079	88 73,556	9 73,724	375 80,293
55-59	15 74,770	9 81,411	6 66,304	10 78,787	38 76,071	31 86,848	43 68,908	57 74,568	209 75,772
60-64	5	3	2	7 70,345	10 87,343	15 81,134	12 66,109	31 64,690	85 71,135
Over 64	0	0	1	0	0	0	0	4	5
Total	382 57,555	261 65,787	108 76,053	124 87,387	260 79,571	280 78,826	163 72,083	101 71,728	1,679 71,447
Average Age: 45.27 Years Average Service: 16.72 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: ESI
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	70 51,240	1	0	0	0	0	0	0	71 50,878
25-29	188 54,077	44 59,350	0	0	0	0	0	0	232 55,077
30-34	139 58,088	115 73,038	24 79,879	0	0	0	0	0	278 66,153
35-39	135 76,702	107 70,908	78 88,536	8 69,095	1	0	0	0	329 77,336
40-44	79 72,551	83 77,869	70 103,725	46 95,207	43 78,003	2	0	0	323 84,511
45-49	100 92,398	87 97,112	74 107,412	59 95,290	131 102,791	116 86,711	17 74,967	0	584 95,989
50-54	62 85,709	74 99,020	76 110,590	42 103,142	98 108,692	215 103,101	153 93,489	11 82,414	731 100,420
55-59	38 111,813	49 110,151	42 155,701	27 123,957	65 98,597	95 109,499	102 102,196	89 94,243	507 108,788
60-64	9 127,256	30 129,452	25 101,333	20 83,082	32 84,027	51 87,481	22 100,177	52 103,889	241 99,503
Over 64	3	5	5	1	5	2	1	4	26 87,106
Total	823 70,921	595 84,747	394 106,233	203 98,457	375 98,554	481 98,503	295 96,021	156 96,711	3,322 89,821
Average Age: 46.25 Years Average Service: 15.11 Years									

Note. Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: EO1 - GGN
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	14 51,537	0	0	0	0	0	0	0	14 51,537
25-29	49 52,997	1	0	0	0	0	0	0	50 53,366
30-34	48 55,573	3	0	0	0	0	0	0	51 56,411
35-39	43 51,401	9 77,578	7 80,985	5	0	0	0	0	64 60,664
40-44	24 61,673	3	9 88,816	15 94,522	9 63,616	0	0	0	60 75,389
45-49	31 65,544	5	3	11 89,819	45 85,695	36 80,364	1	0	132 80,037
50-54	18 63,268	7 83,021	4	20 84,421	60 86,298	66 91,367	14 95,217	0	189 85,954
55-59	15 52,996	2	4	5	17 88,852	36 77,836	6 76,957	2	87 76,701
60-64	3	0	0	1	4	20 78,130	5	1	34 77,019
Over 64	0	0	0	0	1	1	0	0	2
Total	245 56,656	30 77,909	27 86,895	57 87,274	136 84,454	159 84,021	26 87,936	3	683 74,537
Average Age: 46.03 Years Average Service: 14.51 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: EOI - GO
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0
50-54	1	1	0	0	0	0	0	0	2
55-59	0	0	0	0	1	0	0	0	1
60-64	0	0	0	0	0	1	0	0	1
Over 64	0	0	0	0	0	0	0	0	0
Total	1	1	0	0	1	1	0	0	4
Average Age: 56.25 Years Average Service: 14 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: Mississippi
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	15 50,147	0	0	0	0	0	0	0	15 50,147
25-29	34 52,750	11 60,525	0	0	0	0	0	0	45 54,650
30-34	26 52,981	33 67,486	2	0	0	0	0	0	61 60,680
35-39	13 62,916	33 67,445	11 67,598	0	1	0	0	0	58 66,154
40-44	12 70,051	27 69,526	6 95,956	23 68,797	11 81,261	0	0	0	79 73,035
45-49	10 63,959	14 58,710	9 80,277	21 67,783	48 79,330	31 71,925	0	0	133 72,519
50-54	6 65,733	7 60,266	6 70,178	19 64,290	30 69,597	62 72,620	40 73,629	4	174 70,654
55-59	4	5	1	6 61,492	24 73,161	23 69,699	44 71,916	54 73,440	161 71,551
60-64	0	2	0	1	8 53,094	10 53,402	9 79,380	52 69,864	82 67,757
Over 64	0	0	0	0	0	2	1	9 72,621	12 66,406
Total	120 57,368	132 65,848	35 75,351	70 67,278	122 73,934	128 69,915	94 73,269	119 71,862	820 68,696
Average Age: 47.91 Years Average Service: 20.04 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: New Orleans
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	18 35,822	1	0	0	0	0	0	0	19 36,023
25-29	25 44,084	8 46,719	0	0	0	0	0	0	33 44,723
30-34	20 48,268	16 59,094	1	0	0	0	0	0	37 53,453
35-39	6 45,219	9 51,458	3	0	0	0	0	0	18 51,847
40-44	3	11 57,360	2	3	6 54,712	1	0	0	26 59,665
45-49	7 49,101	6 68,674	4	4	16 69,479	26 72,938	9 70,931	0	72 68,605
50-54	1	2	0	1	13 65,754	30 73,451	44 71,039	1	92 69,721
55-59	0	4	0	1	3	8 75,551	12 75,313	22 66,902	50 67,066
60-64	0	2	1	0	2	2	4	11 70,707	22 63,514
Over 64	0	1	0	0	0	1	0	1	3
Total	80 43,982	60 53,338	11 68,712	9 66,958	40 63,492	68 73,280	69 70,952	35 67,554	372 61,452
Average Age: 45.41 Years Average Service: 18.87 Years									

Note. Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: Gulf States / River Bend - Louisiana
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	35 44,865	0	0	0	0	0	0	0	35 44,865
25-29	117 53,767	17 63,361	1	0	0	0	0	0	135 55,058
30-34	89 57,393	55 67,563	8 57,340	0	0	0	0	0	152 61,070
35-39	57 56,236	31 67,307	13 67,819	8 73,214	0	0	0	0	109 62,012
40-44	41 66,626	26 63,391	18 71,067	48 78,943	13 80,303	2	0	0	148 72,005
45-49	35 62,160	9 61,732	13 94,219	48 79,209	72 80,766	89 74,337	9 75,020	0	275 75,870
50-54	21 58,898	14 81,506	6 64,748	31 73,920	69 77,882	115 77,791	101 73,320	4	361 75,243
55-59	13 47,941	6 49,321	3	17 81,026	43 68,700	57 77,757	54 71,788	38 69,488	231 70,794
60-64	9 54,440	2	1	5	21 72,446	8 62,997	12 69,001	31 73,864	89 70,832
Over 64	3	0	0	0	2	1	0	2	8 55,942
Total	420 56,077	160 67,149	63 71,078	157 78,134	220 76,371	272 76,374	176 72,642	75 72,433	1,543 69,238
Average Age: 45.67 Years Average Service: 16.58 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: Texas
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	4	0	0	0	0	0	0	0	4
25-29	35 55,907	5	1	0	0	0	0	0	41 56,890
30-34	32 53,931	32 65,417	3	0	0	0	0	0	67 59,908
35-39	23 54,122	21 64,459	14 67,524	0	1	0	0	0	59 61,221
40-44	6 41,605	16 62,991	14 64,741	18 72,650	4	1	0	0	59 64,777
45-49	5	14 61,062	9 63,768	8 65,569	22 71,959	60 66,748	18 68,796	0	136 66,532
50-54	2	10 66,206	6 70,317	6 71,185	14 67,009	66 71,590	79 77,961	2	185 73,217
55-59	2	1	3	8 51,352	7 50,707	35 69,569	47 74,310	18 72,868	121 70,755
60-64	0	1	0	0	4	15 66,301	14 64,153	34 82,416	68 73,732
Over 64	0	1	0	0	1	0	0	1	3
Total	109 53,985	101 63,926	50 69,130	40 66,754	53 67,008	177 69,182	158 74,607	55 78,532	743 67,795
Average Age: 47.51 Years Average Service: 20.55 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants.

IV. DEMOGRAPHIC DATA (Continued)

Company: ENUCO
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	69 57,583	1	0	0	0	0	0	0	70 57,924
25-29	228 64,223	31 72,416	0	0	0	0	0	0	259 65,203
30-34	220 70,452	74 79,666	10 89,830	0	0	0	0	0	304 73,332
35-39	157 66,908	92 75,788	45 90,881	12 97,338	1	0	0	0	307 74,365
40-44	156 76,560	101 81,254	59 93,857	78 93,706	41 88,930	0	0	0	435 84,236
45-49	166 86,004	94 83,960	89 105,471	96 96,469	158 91,767	67 93,419	0	0	670 91,903
50-54	134 90,028	100 94,256	132 107,382	73 93,177	150 95,318	222 100,865	38 99,238	4	853 97,679
55-59	80 92,527	73 87,890	104 105,324	45 94,337	76 84,979	133 100,451	50 105,819	30 104,045	591 96,866
60-64	28 79,635	38 90,821	57 103,235	30 95,570	27 80,136	43 95,264	16 90,872	20 96,964	259 92,995
Over 64	8 56,761	11 87,406	9 100,214	2	5	3	2	3	43 87,896
Total	1,246 74,631	615 83,817	505 102,627	336 94,835	458 90,937	468 99,169	106 101,054	57 100,269	3,791 87,765
Average Age: 46.55 Years Average Service: 12.15 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants

IV. DEMOGRAPHIC DATA (Continued)

Company: All Companies
Age-Service-Average Compensation Distribution
Active Valuation Data as of January 1, 2010

Age	Completed Years of Service								Total
	00-04	05-09	10-14	15-19	20-24	25-29	30-34	35 +	
Under 25	310 49,913	3	0	0	0	0	0	0	313 49,903
25-29	921 55,232	188 62,942	3	0	0	0	0	0	1,112 56,560
30-34	757 59,665	486 69,473	82 73,138	0	0	0	0	0	1,325 64,096
35-39	559 62,979	467 68,837	231 83,389	42 81,399	4	0	0	0	1,303 69,293
40-44	419 67,782	356 72,066	223 89,660	314 86,431	195 78,845	12 71,440	0	0	1,519 77,302
45-49	442 77,404	290 80,309	241 96,177	373 87,347	726 86,668	651 77,740	83 73,161	0	2,806 82,988
50-54	299 79,535	255 88,748	254 102,201	296 86,701	604 88,038	1,139 88,324	671 80,878	43 78,208	3,561 86,898
55-59	185 83,689	156 89,254	170 112,862	155 89,457	318 80,862	532 87,445	450 82,575	398 79,892	2,364 86,146
60-64	59 77,634	79 102,131	91 98,181	75 85,823	116 77,266	203 78,952	128 78,201	285 81,355	1,036 83,210
Over 64	14 77,241	18 73,340	15 87,674	3	15 77,915	12 77,645	4	25 76,455	106 79,359
Total	3,965 64,124	2,298 75,186	1,310 94,673	1,258 86,970	1,978 84,718	2,549 84,562	1,336 80,755	751 80,237	15,445 78,454
Average Age: 46.28 Years Average Service: 15.68 Years									

Note: Average compensation is not provided in any grouping that contains fewer than five participants

IV. DEMOGRAPHIC DATA (Continued)

**All Companies
Age Distribution
Retiree Valuation Data as of January 1, 2010**

Age	ARKANSAS & ANO	ESI	EOI - GGN	EOI - GO	Gulf States / Riverbend Louisiana
Under 60	483	287	125	4	180
60-64	642	492	110	6	266
65-69	554	557	74	9	243
70-74	464	314	37	14	272
Over 74	1,100	161	34	14	436
Total	3,243	1,811	380	47	1,397
Average Age (Yrs)	70.01	65.87	63.28	70.83	69.70

Age	Texas	Mississippi	New Orleans	Louisiana Waterford	ENUCO	Total
Under 60	89	51	41	204	328	1,792
60-64	216	145	100	347	369	2,693
65-69	238	195	101	321	257	2,549
70-74	224	176	163	344	74	2,082
Over 74	520	438	576	579	27	3,885
Total	1,287	1,005	981	1,795	1,055	13,001
Average Age (Yrs)	72.06	72.58	75.77	70.36	62.37	69.47

Note: Includes retirees, surviving spouses and dependent spouses that have elected coverage, and retirees that have waived medical coverage.

Entergy Postretirement H&L 2011 Report
Proprietary & Confidential



V. ACTUARIAL ASSUMPTIONS

1. Discount Rate (2011 ASC 715-60 Valuation and 12/31/2010 Disclosure): 5.50% (6.10% in 2010)
2. Expected Return on Plan Assets:

<u>Type</u>	<u>Rate</u>
Taxable	5.50%
Non-Taxable	7.75%
3. Salary Increases: (Bargaining and Nonbargaining)

Sample rates are as follows:

<u>Age</u>	<u>Rate</u>
25	8.50%
30	6.25%
35	4.50%
40	3.25%
45	3.25%
50	2.75%
55	2.75%

4. Pre and Postretirement Mortality: (1994 Group Annuity Mortality Table)

Sample rates are as follows:

<u>Age</u>	<u>Men</u>	<u>Women</u>
25	0.07%	0.03%
35	0.09	0.05
45	0.16	0.10
55	0.44	0.23
65	1.45	0.86
75	3.72	2.27
85	9.72	6.77

5. Employment Termination: (Bargaining and Nonbargaining)

Sample rates are as follows:

<u>Age</u>	<u>Rate</u>
25	16.24%
30	12.89
35	6.09
40	5.67
45	5.02
50	3.86
55	2.07
60	1.96

V. ACTUARIAL ASSUMPTIONS (Continued)

6. Disability:
(Bargaining and Nonbargaining)

Sample rates are as follows:

<u>Age</u>	<u>Men</u>	<u>Women</u>
25	.12%	.18%
35	.12	.18
45	.40	.80
55	1.30	1.24
64	3.20	2.86

7. Retirement: (0% before 10 years of
service) (Bargaining and
Nonbargaining)

Sample rates are as follows:

<u>Age</u>	<u>Rate</u>
55	5.0%
57	2.5
60	5.0
62	25.0
64	10.0
65	60.0
67	30.0
70	100.0

8. Gross Health Care Trend:

Medical Benefits *

<u>From</u>	<u>To</u>	<u>Pre 65</u>	<u>Post 65</u>	<u>Dental</u>	<u>Vision</u>	<u>Medicare Part B</u>
2011	2012	8.50%	8.00%	4.00%	4.00%	4.00%
2012	2013	8.00%	7.50%	4.00%	4.00%	4.00%
2013	2014	7.50%	7.00%	4.00%	4.00%	4.00%
2014	2015	7.00%	6.50%	4.00%	4.00%	4.00%
2015	2016	6.50%	6.00%	4.00%	4.00%	4.00%
2016	2017	6.00%	5.50%	4.00%	4.00%	4.00%
2017	2018	5.50%	5.00%	4.00%	4.00%	4.00%
2018	2019	5.00%	4.75%	4.00%	4.00%	4.00%
2019	and over	4.75%	4.75%	4.00%	4.00%	4.00%

* Before reflecting fixed deductible levels.

V. ACTUARIAL ASSUMPTIONS (Continued)

9. 2011 Per Participant Claims Cost (inclusive of administrative expenses, net of retiree contributions):

	Grandfathered Retiree Cost		Nongrandfathered Retiree Cost	
	Pre-65	Post-65	Pre-65	Post-65
Arkansas Power & Light (& ANO)	\$6,699	\$2,870	\$5,569	\$2,153
Entergy Services	7,116	3,111	5,921	2,311
Entergy Operations, Inc. (GGN & GO)	7,518	3,100	5,902	2,294
Louisiana Power & Light (includes Waterford) and New Orleans	7,600	3,305	6,382	2,430
Mississippi Power & Light	6,967	3,025	5,848	2,240
Gulf States Utilities (includes River Bend -Louisiana and Texas)	8,179	3,749	6,853	2,717
ENUCO-Pilgrim (bargaining)	8,438	4,213	6,438	3,412
ENUCO-Pilgrim (nonbargaining)*	N/A	N/A	6,857	3,085
ENUCO-Vermont Yankee (bargaining-IBEW)	8,726	4,509	8,377	4,328
ENUCO-Vermont Yankee (bargaining-Security)	N/A	N/A	4,977	2,175
ENUCO-Vermont Yankee (nonbargaining)	8,290	4,058	5,997	2,900
ENUCO-NYPA (bargaining)**	9,325	4,603	8,283	3,489
ENUCO-NYPA (nonbargaining)	10,089	4,922	6,666	3,044
ENUCO-Con Edison (bargaining)**	9,951	4,530	9,796	3,999
ENUCO-Con Edison (nonbargaining)	9,522	4,312	7,436	3,210
ENUCO-Palisades (bargaining-UWUA)	N/A	N/A	8,676	4,146
ENUCO-Palisades (bargaining-Security)	N/A	N/A	5,757	2,327
ENUCO-Palisades (nonbargaining)	N/A	N/A	5,757	2,327
Dental	265	265	177	177
Dental-Vermont Yankee	354	354	248	248
Dental – NYPA (IBEW)	N/A	N/A	248	248
Medicare Part B Reimbursement:				
ESI, Louisiana and New Orleans	N/A	343	N/A	343
ENUCO – NYPA Nonbargaining (pre-1/1/04 retirees)	N/A	1,251	N/A	N/A
NYPA Bargaining	N/A	600	N/A	600
Vision	31	31	31	31

* Pilgrim Nonbargaining includes Security group.

** NYPA UWUA and Con Edison UWUA retired after 1/16/2004 are included under nongrandfathered, although they do not get the standard Northeast benefits package.

Entergy Postretirement H&L 2011 Report
Proprietary & Confidential

V. ACTUARIAL ASSUMPTIONS (Continued)

10. Medicare Part D Subsidy:

- Entergy receives a 28% employer subsidy on all Medicare eligible prescription drug plans that meet the definition of actuarial equivalency. Furthermore, it is assumed that Entergy will keep the entire government subsidy, i.e. no portion of the subsidy will be shared with the retirees.
- The employer subsidy will be paid on Medicare eligible retirees who waive Medicare Part D coverage. For valuation purposes, Aon Hewitt assumed 100% of Medicare eligible retirees will waive the Medicare Part D coverage.
- All Entergy prescription drug plans meet the definition of actuarial equivalency for the lifetime of all participants.
- The employer subsidy is estimated to be \$697 in 2010 per Medicare eligible retiree (including waivers) or covered spouse. It is assumed to increase with Medical trend.

11. Plan Participation:

The valuation assumes no change in postretirement health benefit elections for existing retirees. For postretirement life insurance benefits, active employees, other than Gulf States employees, hired on or after January 1, 1978 were provided with Option A. All other active employees, other than Gulf States employees, were assumed to elect Option B. All Gulf States active employees are assumed to retire with Option A postretirement life coverage.

It is assumed that 90% of future retirees that are required to contribute for coverage will elect to participate in the postretirement plan.

12. Spouse Assumption:

Spouses of female/male employees are assumed to be 3 years older/younger. 75% of male retirees and 35% of female retirees are assumed to have enrolled spouses.



V. ACTUARIAL ASSUMPTIONS (Continued)

- | | |
|---|--|
| 13. Retiree Premium Sharing: | Except for the phased in retiree contributions for Northeast nonbargaining, nongrandfathered retirees, the valuation assumes the retiree premium sharing remains a constant percentage of total costs. |
| | |
| 14. Amortization Period of Transition (Asset)/Obligation: | 20 years (as of January 1, 1993) |
| 15. Amortization Period of (Gain)/Loss: | 12 years |
| 16. Amortization Period of Prior Service Cost | |
| • Health | 6 years |
| • Life | 12 years |

TABLE 1
(in thousands)

EXPECTED POSTRETIREMENT BENEFIT OBLIGATION AT 1/1/11

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
Health											
Active	\$128,427	\$178,218	\$37,450	\$243	\$94,418	\$45,938	\$21,356	\$100,149	\$51,578	\$268,173	\$925,950
Retired	130,979	99,214	21,626	1,988	81,327	35,899	34,892	76,442	63,621	75,156	621,144
Total	\$259,406	\$277,432	\$59,076	\$2,231	\$175,745	\$81,837	\$56,248	\$176,591	\$115,199	\$343,329	\$1,547,094
Life Insurance											
Active	\$21,288	\$35,962	\$5,411	\$77	\$13,823	\$8,477	\$3,084	\$10,955	\$5,663	\$33,792	\$138,532
Retired	34,919	26,902	3,383	607	21,283	10,049	10,582	12,443	10,794	8,803	140,265
Total	\$56,207	\$62,864	\$8,794	\$684	\$35,606	\$18,526	\$13,666	\$23,398	\$16,457	\$42,595	\$278,797
Total Benefits											
Active	\$149,715	\$214,180	\$42,861	\$320	\$108,241	\$54,415	\$24,440	\$111,104	\$57,241	\$301,965	\$1,064,482
Retired	165,898	126,116	25,009	2,595	103,110	45,948	45,474	88,885	74,415	83,959	761,409
Total	\$315,613	\$340,296	\$67,870	\$2,915	\$211,351	\$100,363	\$69,914	\$199,989	\$131,656	\$385,924	\$1,825,891

ACCUMULATED POSTRETIREMENT BENEFIT OBLIGATION AT 1/1/11

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	GSUL	GSUT	ENUCO	Total
Health											
- Fully Eligible	\$38,371	\$49,653	\$8,631	\$124	\$23,125	\$17,624	\$5,814	\$27,983	\$16,838	\$64,258	\$252,421
- Not Fully Eligible	41,482	57,599	13,443	59	30,826	12,778	7,784	32,510	16,888	87,726	301,095
Active	\$79,853	\$107,252	\$22,074	\$183	\$53,951	\$30,402	\$13,598	\$60,493	\$33,726	\$151,984	\$553,516
Retired	130,979	99,214	21,626	1,988	81,327	35,899	34,892	76,442	63,621	75,156	621,144
Total	\$210,832	\$206,466	\$43,700	\$2,171	\$135,278	\$66,301	\$48,490	\$136,935	\$97,347	\$227,140	\$1,174,660
Life Insurance											
- Fully Eligible	\$5,338	\$8,743	\$945	\$23	\$2,854	\$2,965	\$711	\$2,354	\$1,480	\$7,475	\$32,888
- Not Fully Eligible	5,770	10,143	1,473	11	3,805	2,149	952	2,734	1,485	10,035	38,557
Active	\$11,108	\$18,886	\$2,418	\$34	\$6,659	\$5,114	\$1,663	\$5,088	\$2,965	\$17,510	\$71,445
Retired	34,919	26,902	3,383	607	21,283	10,049	10,582	12,443	10,794	8,803	140,265
Total	\$46,027	\$45,788	\$5,801	\$641	\$28,442	\$15,163	\$12,245	\$17,531	\$13,759	\$26,313	\$211,710
Total Benefits											
- Fully Eligible	\$43,709	\$58,396	\$9,576	\$147	\$25,979	\$20,589	\$6,525	\$30,337	\$18,318	\$71,733	\$285,309
- Not Fully Eligible	47,252	67,742	14,916	70	34,631	14,927	8,736	35,244	18,373	97,761	339,652
Active	\$90,961	\$126,138	\$24,492	\$217	\$60,610	\$35,516	\$15,261	\$65,581	\$36,691	\$169,494	\$624,961
Retired	165,898	126,116	25,009	2,595	103,110	45,948	45,474	88,885	74,415	83,959	761,409
Total	\$256,859	\$252,254	\$49,501	\$2,812	\$163,720	\$81,464	\$60,735	\$154,466	\$111,106	\$253,453	\$1,386,370



TABLE 2
10 YEAR PROJECTED ANNUAL POSTRETIREMENT PAY-AS-YOU-GO AND FUNDED CLAIMS
(in thousands)

<u>Year</u>	<u>Arkansas & ANO</u>	<u>ESI</u>	<u>EOI-GGN</u>	<u>EOI-GO</u>	<u>Louisiana/ Waterford</u>	<u>Mississippi</u>	<u>New Orleans</u>	<u>Gulf State- Louisiana</u>	<u>Texas</u>	<u>ENUCO</u>	<u>Total</u>
<u>Health Benefits</u>											
2011	11,389	7,879	1,885	150	6,916	3,146	3,174	6,187	5,139	6,572	52,437
2012	11,844	8,497	2,017	155	7,172	3,363	3,225	6,561	5,366	7,485	55,685
2013	12,264	9,186	2,135	163	7,495	3,590	3,255	6,971	5,530	8,493	59,082
2014	12,671	9,936	2,250	166	7,852	3,835	3,320	7,390	5,699	9,534	62,653
2015	13,091	10,693	2,375	162	8,204	4,121	3,413	7,841	5,927	10,545	66,372
2016	13,503	11,533	2,474	157	8,565	4,355	3,490	8,260	6,204	11,445	69,986
2017	13,972	12,502	2,590	154	8,904	4,536	3,560	8,690	6,476	12,653	74,037
2018	14,428	13,433	2,768	153	9,262	4,711	3,598	9,200	6,761	14,049	78,363
2019	14,905	14,345	2,966	155	9,672	4,896	3,630	9,766	7,076	15,555	82,966
2020	15,455	15,323	3,222	158	10,147	5,098	3,685	10,350	7,371	17,263	88,072
<u>Life Insurance</u>											
2011	2,625	1,572	167	35	1,698	861	1,023	972	911	524	10,388
2012	2,659	1,630	171	35	1,714	863	1,027	984	920	602	10,605
2013	2,696	1,704	177	35	1,736	915	1,033	998	929	674	10,897
2014	2,732	1,789	184	35	1,754	947	1,035	1,008	934	775	11,193
2015	2,780	1,892	192	35	1,782	986	1,042	1,027	947	883	11,566
2016	2,832	2,010	201	35	1,813	1,030	1,048	1,040	955	997	11,961
2017	2,891	2,153	211	35	1,850	1,080	1,057	1,058	965	1,139	12,439
2018	2,956	2,315	223	35	1,892	1,136	1,065	1,072	971	1,293	12,958
2019	3,027	2,488	237	34	1,934	1,199	1,073	1,087	977	1,470	13,526
2020	3,103	2,683	251	34	1,980	1,269	1,081	1,102	981	1,666	14,150
<u>Total Cash Flows</u>											
2011	14,014	9,451	2,052	185	8,614	4,007	4,197	7,159	6,050	7,096	62,825
2012	14,503	10,127	2,188	190	8,886	4,226	4,252	7,545	6,286	8,087	66,290
2013	14,960	10,890	2,312	198	9,231	4,505	4,288	7,969	6,459	9,167	69,979
2014	15,403	11,725	2,434	201	9,606	4,782	4,355	8,398	6,633	10,309	73,846
2015	15,871	12,585	2,567	197	9,986	5,107	4,455	8,868	6,874	11,428	77,938
2016	16,335	13,543	2,675	192	10,378	5,385	4,538	9,300	7,159	12,442	81,947
2017	16,863	14,655	2,801	189	10,754	5,616	4,617	9,748	7,441	13,792	86,476
2018	17,384	15,748	2,991	188	11,154	5,847	4,663	10,272	7,732	15,342	91,321
2019	17,932	16,833	3,203	189	11,606	6,095	4,703	10,853	8,053	17,025	96,492
2020	18,558	18,006	3,473	192	12,127	6,367	4,766	11,452	8,352	18,929	102,222

Note: Consistent with FAS106 liability, cash flows are net of Part D Subsidy.



TABLE 3
HEALTH AND LIFE INSURANCE BENEFITS COMBINED
(in thousands)

DETERMINATION OF NET PERIODIC POSTRETIREMENT BENEFIT COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
A. Service Cost (EOY)	\$8,053	\$11,635	\$2,642	\$18	\$6,540	\$2,632	\$1,448	\$6,158	\$3,074	\$17,140	\$59,340
B. Interest Cost at 5.50% on:											
1 APBO	\$14,127	\$13,874	\$2,723	\$154	\$9,004	\$4,481	\$3,340	\$8,495	\$6,111	\$13,939	\$76,248
2 Expected Benefit Payments	385	260	57	5	237	111	115	197	166	193	1,726
3 Total = (1) - (2)	\$13,742	\$13,614	\$2,666	\$149	\$8,767	\$4,370	\$3,225	\$8,298	\$5,945	\$13,746	\$74,522
C. Expected Return on Assets on: *											
1 Market Value of Assets	\$11,164	\$0	\$2,073	\$0	\$0	\$3,891	\$3,197	\$0	\$7,550	\$1,307	\$29,182
2 Expected Benefit Payments	529	300	66	6	280	158	142	257	199	229	2,166
3 Expected Contributions	893	300	108	6	280	173	145	257	145	154	2,461
4 Total = (1) - (2) + (3)	\$11,528	\$0	\$2,115	\$0	\$0	\$3,906	\$3,200	\$0	\$7,496	\$1,232	\$29,477
D. Net Amortization Amounts:											
1 Transition (Asset)/Obligation	\$821	\$0	\$9	\$2	\$383	\$352	\$1,190	\$239	\$187	\$0	\$3,183
2 Prior Service Cost	(530)	(409)	(589)	(9)	(247)	(139)	38	(824)	(428)	(10,933)	(14,070)
3 Net (Gain)/Loss	6,436	4,741	1,477	25	2,793	2,160	968	2,896	2,803	3,295	27,594
4 Total = (1) + (2) + (3)	\$6,727	\$4,332	\$897	\$18	\$2,929	\$2,373	\$2,196	\$2,311	\$2,562	(\$7,638)	\$16,707
E. Net Periodic Postretirement Benefit Cost											
(A) + (B3) - (C4) + (D4)	\$16,994	\$29,581	\$4,090	\$185	\$18,236	\$5,469	\$3,669	\$16,767	\$4,085	\$22,016	\$121,092

* Expected ROA is a blend for both taxable and non-taxable assets and contributions.

TABLE 3(A)
HEALTH BENEFITS ONLY
(in thousands)

DETERMINATION OF NET PERIODIC POSTRETIREMENT BENEFIT COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENUCO	Total
A. Service Cost (EOY)	\$6,978	\$9,758	\$2,360	\$13	\$5,832	\$2,214	\$1,288	\$5,607	\$2,789	\$15,345	\$52,184
B. Interest Cost at 5.50% on:											
1 APBO	\$11,596	\$11,356	\$2,404	\$119	\$7,440	\$3,647	\$2,667	\$7,531	\$5,354	\$12,492	\$64,606
2 Expected Benefit Payments	313	217	52	4	190	87	87	170	141	180	1,441
3 Total = (1) - (2)	\$11,283	\$11,139	\$2,352	\$115	\$7,250	\$3,560	\$2,580	\$7,361	\$5,213	\$12,312	\$63,165
C. Expected Return on Assets on: *											
1 Market Value of Assets	\$9,111	\$0	\$1,725	\$0	\$0	\$2,959	\$2,039	\$0	\$6,376	\$1,211	\$23,421
2 Expected Benefit Payments	427	239	60	5	214	125	102	219	164	210	1,765
3 Expected Contributions	757	239	99	5	214	150	138	219	145	142	2,108
4 Total = (1) - (2) + (3)	\$9,441	\$0	\$1,764	\$0	\$0	\$2,984	\$2,075	\$0	\$6,357	\$1,143	\$23,764
D. Net Amortization Amounts:											
1 Transition (Asset)/Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$634	\$0	\$0	\$0	\$634
2 Prior Service Cost	(557)	(392)	(589)	(10)	(346)	(155)	0	(824)	(428)	(11,049)	(14,350)
3 Net (Gain)/Loss	5,925	3,890	1,412	14	2,374	2,038	968	2,795	2,535	3,135	25,086
4 Total = (1) + (2) + (3)	\$5,368	\$3,498	\$823	\$4	\$2,028	\$1,883	\$1,602	\$1,971	\$2,107	(\$7,914)	\$11,370
E. Net Periodic Postretirement Benefit Cost											
(A) + (B3) - (C4) + (D4)	\$14,188	\$24,395	\$3,771	\$132	\$15,110	\$4,673	\$3,395	\$14,939	\$3,752	\$18,600	\$102,955

* Expected ROA is a blend for both taxable and non-taxable assets and contributions.

TABLE 3(B)
LIFE INSURANCE BENEFITS ONLY
(in thousands)

DETERMINATION OF NET PERIODIC POSTRETIREMENT BENEFIT COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENUCO	Total
A. Service Cost (EOY)	\$1,075	\$1,877	\$282	\$5	\$708	\$418	\$160	\$551	\$285	\$1,795	\$7,156
B. Interest Cost at 5.50% on:											
1 APBO	\$2,531	\$2,518	\$319	\$35	\$1,564	\$834	\$673	\$964	\$757	\$1,447	\$11,642
2 Expected Benefit Payments	72	43	5	1	47	24	28	27	25	13	285
3 Total = (1) - (2)	\$2,459	\$2,475	\$314	\$34	\$1,517	\$810	\$645	\$937	\$732	\$1,434	\$11,357
C. Expected Return on Assets on: *											
1 Market Value of Assets	\$2,053	\$0	\$348	\$0	\$0	\$932	\$1,158	\$0	\$1,174	\$96	\$5,761
2 Expected Benefit Payments	102	61	6	1	66	33	40	38	35	19	401
3 Expected Contributions	136	61	9	1	66	23	7	38	0	12	353
4 Total = (1) - (2) + (3)	\$2,087	\$0	\$351	\$0	\$0	\$922	\$1,125	\$0	\$1,139	\$89	\$5,713
D. Net Amortization Amounts:											
1 Transition (Asset)/Obligation	\$821	\$0	\$9	\$2	\$383	\$352	\$556	\$239	\$187	\$0	\$2,549
2 Prior Service Cost	27	(17)	0	1	99	16	38	0	0	\$116	280
3 Net (Gain)/Loss	511	851	65	11	419	122	0	101	268	160	2,508
4 Total = (1) + (2) + (3)	\$1,359	\$834	\$74	\$14	\$901	\$490	\$594	\$340	\$455	\$276	\$5,337
E. Net Periodic Postretirement Benefit Cost											
(A) + (B3) - (C4) + (D4)	\$2,806	\$5,186	\$319	\$53	\$3,126	\$796	\$274	\$1,828	\$333	\$3,416	\$18,137

* Expected ROA is a blend for both taxable and non-taxable assets and contributions.

TABLE 4
HEALTH AND LIFE INSURANCE BENEFITS COMBINED
(in thousands)

DEVELOPMENT AND RECONCILIATION OF (ACCRUED)/PREPAID BENEFIT COST (ASC 715-60)

	Arkansas & ANO	ESI	EOL-GGN	EOL-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
Funded Status as of 1/1/2011											
1 APBO	\$256,859	\$252,254	\$49,501	\$2,812	\$163,720	\$81,464	\$60,735	\$154,466	\$111,106	\$253,453	\$1,386,370
2 Market Value of Assets	148,622	0	29,347	0	0	52,064	52,005	0	103,214	19,178	404,430
3 Funded Status = (2) - (1)	(\$108,237)	(\$252,254)	(\$20,154)	(\$2,812)	(\$163,720)	(\$29,400)	(\$8,730)	(\$154,466)	(\$7,892)	(\$234,275)	(\$981,940)
4 Unrecognized Transition (Asset) Obligation	1,641	0	17	4	765	703	2,379	477	374	0	6,360
5 Unrecognized Prior Service Cost	(3,206)	(2,382)	(898)	(57)	(1,589)	(844)	190	(4,335)	(2,565)	(41,681)	(57,367)
6 Unrecognized Net (Gain)/Loss	102,918	82,116	22,678	572	49,895	34,066	17,823	50,207	44,884	59,526	464,685
7 (Accrued)/Prepaid Benefit Cost = (3) + (4) + (5) + (6)	(\$6,884)	(\$172,520)	\$1,643	(\$2,293)	(\$114,649)	\$4,525	\$11,662	(\$108,117)	\$34,801	(\$216,430)	(\$568,262)
Reconciliation of Funded Status											
1 (Accrued)/Prepaid Benefit Cost at 1/1/2010	(\$6,653)	(\$157,392)	\$1,674	(\$2,714)	(\$105,489)	\$4,752	\$11,673	(\$98,978)	\$34,312	(\$201,485)	(\$520,300)
2 NPPBC for 2010	18,900	25,182	3,489	144	17,847	5,027	5,205	16,640	5,592	19,492	117,518
3 Contributions For 2010	19,904	10,850	3,598	625	9,501	5,220	5,632	8,216	6,706	4,753	75,005
4 Part D Subsidy Received	1,235	796	140	60	814	420	438	715	625	206	5,449
5 Cost at 1/1/2011 = (1) - (2) + (3) - (4)	(\$6,884)	(\$172,520)	\$1,643	(\$2,293)	(\$114,649)	\$4,525	\$11,662	(\$108,117)	\$34,801	(\$216,430)	(\$568,262)

Entergy Postretirement H&L 2011 Report
Proprietary & Confidential

TABLE 4(A)
HEALTH BENEFITS ONLY
(in thousands)

DEVELOPMENT AND RECONCILIATION OF (ACCRUED)/PREPAID BENEFIT COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENUCO	Total
Funded Status as of 1/1/2011											
1 APBO	\$210,832	\$206,466	\$43,700	\$2,171	\$135,278	\$66,301	\$48,490	\$136,935	\$97,347	\$227,140	\$1,174,660
2 Market Value of Assets	122,137	0	24,861	0	0	40,042	37,069	0	88,070	17,940	330,119
3 Funded Status = (2) - (1)	(\$88,695)	(\$206,466)	(\$18,839)	(\$2,171)	(\$135,278)	(\$26,259)	(\$11,421)	(\$136,935)	(\$9,277)	(\$209,200)	(\$844,541)
4 Unrecognized Transition (Asset)/Obligation	0	0	0	0	0	0	1,268	0	0	0	1,268
5 Unrecognized Prior Service Cost	(3,342)	(2,349)	(898)	(60)	(2,077)	(928)	0	(4,335)	(2,565)	(43,832)	(60,386)
6 Unrecognized Net (Gain)/Loss	92,186	67,330	21,318	379	42,019	31,091	16,470	47,238	40,154	55,242	413,427
7 (Accrued)/Prepaid Benefit Cost = (3) + (4) + (5) + (6)	\$149	(\$141,485)	\$1,581	(\$1,852)	(\$95,336)	\$3,904	\$6,317	(\$94,032)	\$28,312	(\$197,790)	(\$490,232)
Reconciliation of Funded Status											
1 (Accrued)/Prepaid Benefit Cost at 1/1/2010	\$209	(\$129,050)	\$1,580	(\$2,203)	(\$87,186)	\$3,979	\$6,153	(\$85,444)	\$27,471	(\$184,658)	(\$449,149)
2 NPPBC for 2010	16,069	20,769	3,225	104	15,057	4,270	4,840	15,018	5,240	17,457	102,049
3 Contributions For 2010	17,244	9,130	3,366	515	7,721	4,615	5,442	7,145	6,706	4,531	66,415
4 Part D Subsidy Received	1,235	796	140	60	814	420	438	715	625	206	5,449
5 Cost at 1/1/2011 = (1) - (2) + (3) - (4)	\$149	(\$141,485)	\$1,581	(\$1,852)	(\$95,336)	\$3,904	\$6,317	(\$94,032)	\$28,312	(\$197,790)	(\$490,232)

TABLE 4(B)
LIFE INSURANCE BENEFITS ONLY
(in thousands)

DEVELOPMENT AND RECONCILIATION OF (ACCRUED)/PREPAID BENEFIT COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENI/CO	Total
Funded Status as of 1/1/2011											
1 APBO	\$46,027	\$45,788	\$5,801	\$641	\$28,442	\$15,163	\$12,245	\$17,531	\$13,759	\$26,313	\$211,710
2 Market Value of Assets	26,485	0	4,486	0	0	12,022	14,936	0	15,144	1,238	74,311
3 Funded Status = (2) - (1)	(\$19,542)	(\$45,788)	(\$1,315)	(\$641)	(\$28,442)	(\$3,141)	\$2,691	(\$17,531)	\$1,385	(\$25,075)	(\$137,399)
4 Unrecognized Transition (Asset)/Obligation	1,641	0	17	4	765	703	1,111	477	374	0	5,092
5 Unrecognized Prior Service Cost	136	(33)	0	3	488	84	190	0	0	2,151	3,019
6 Unrecognized Net (Gain)/Loss	10,732	14,786	1,360	193	7,876	2,975	1,353	2,969	4,730	4,284	51,258
7 (Accrued)/Prepaid Benefit Cost = (3) + (4) + (5) + (6)	(\$7,033)	(\$31,035)	\$62	(\$441)	(\$19,313)	\$621	\$5,345	(\$14,085)	\$6,489	(\$18,640)	(\$78,030)
Reconciliation of Funded Status											
1 (Accrued)/Prepaid Benefit Cost at 1/1/2010	(\$6,862)	(\$28,342)	\$94	(\$511)	(\$18,303)	\$773	\$5,520	(\$13,534)	\$6,841	(\$16,827)	(\$71,151)
2 NPPBC for 2010	2,831	4,413	264	40	2,790	757	365	1,622	352	2,035	15,469
3 Contributions For 2010	2,660	1,720	232	110	1,780	605	190	1,071	0	222	8,590
4 Cost at 1/1/2011 = (1) - (2) + (3)	(\$7,033)	(\$31,035)	\$62	(\$441)	(\$19,313)	\$621	\$5,345	(\$14,085)	\$6,489	(\$18,640)	(\$78,030)

TABLE 5
HEALTH AND LIFE INSURANCE BENEFITS COMBINED
(in thousands)

DEVELOPMENT OF UNRECOGNIZED NET (GAIN)/LOSS (ASC 715-60)

	Arkansas & ANO	ESI	EOHGGN	EOHGO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
A. APBO (Gain)/Loss for 2010											
1 APBO at 1/1/2010	\$245,466	\$219,578	\$42,999	\$2,807	\$153,319	\$73,701	\$61,311	\$144,438	\$106,958	\$229,499	\$1,280,076
2 Service Cost	7,372	9,835	2,251	9	5,483	2,200	1,389	5,481	2,789	15,504	52,313
3 Expected Benefit Payments	16,456	10,371	2,071	223	9,941	4,649	5,166	8,373	7,126	7,063	71,439
4 Part D Subsidy Received	1,235	796	140	60	814	420	438	715	625	206	5,449
5 Interest Cost	14,515	13,101	2,562	165	9,075	4,370	3,598	8,574	6,326	13,792	76,078
6 Expected APBO at 12/31/2010 = (1) + (2) - (3) + (4) + (5)	\$252,132	\$232,939	\$45,881	\$2,818	\$158,750	\$76,042	\$61,570	\$150,835	\$109,572	\$251,938	\$1,342,477
7 APBO at 1/1/2011 Before Plan Amendment	261,882	255,997	50,020	2,910	166,924	82,993	62,322	157,575	113,977	282,318	1,436,918
8 (Gain)/Loss = (7) - (6)	\$9,750	\$23,058	\$4,139	\$92	\$8,174	\$6,951	\$752	\$6,740	\$4,405	\$30,380	\$94,441
B. Asset (Gain)/Loss for 2010											
1 MV of Assets at 1/1/2010	\$129,676	\$0	\$25,878	\$0	\$0	\$46,756	\$47,410	\$0	\$93,279	\$19,400	\$362,399
2 2010 Actual Contributions	19,904	10,850	3,598	625	9,501	5,220	5,632	8,216	6,706	4,753	75,005
3 Expected Benefit Payments	16,456	10,371	2,071	223	9,941	4,649	5,166	8,373	7,126	7,063	71,439
4 Expected Return on Assets	9,780	0	1,870	0	0	3,551	2,899	0	6,872	1,241	26,213
5 Expected MV of Assets at 12/31/2010 = (1) + (2) - (3) + (4)	\$142,904	\$479	\$29,275	\$402	(\$440)	\$50,878	\$50,775	(\$157)	\$99,731	\$18,331	\$392,178
6 MV of Assets at 12/31/2010	148,622	0	29,347	0	0	52,064	52,005	0	103,214	19,178	404,430
7 Asset (Gain)/Loss = (5) - (6)	(\$5,718)	\$479	(\$72)	\$402	(\$440)	(\$1,186)	(\$1,230)	(\$157)	(\$3,483)	(\$847)	(\$12,252)
C. Unrecognized Net (Gain)/Loss and Amortization for 2010											
1 Net (Gain)/Loss at 1/1/2010	\$105,644	\$61,908	\$19,912	\$78	\$44,601	\$30,204	\$19,396	\$46,277	\$46,970	\$31,178	\$406,168
2 APBO (Gain)/Loss	9,750	23,058	4,139	92	8,174	6,951	752	6,740	4,405	30,380	94,441
3 Asset (Gain)/Loss	(\$5,718)	479	(72)	402	(440)	(1,186)	(1,230)	(157)	(3,483)	(847)	(12,252)
4 Total (Gain)/Loss for 2010	4,032	23,537	4,067	494	7,734	5,765	(478)	6,583	922	29,533	82,189
5 1/1-12/31/2010 Amortized Net (Gain)/Loss	6,758	3,329	1,301	0	2,440	1,903	1,095	2,653	3,008	1,185	23,672
6 Net (Gain)/Loss at 12/31/2010 = (1) + (4) - (5)	102,918	82,116	22,678	572	49,895	34,066	17,823	50,207	44,884	59,526	464,685
7 Max[1/1/2011 APBO, Asset]	256,839	252,254	49,501	2,812	163,720	81,464	63,426	154,466	112,491	253,453	1,390,446
8 Corridor = 10% of (7)	25,686	25,226	4,950	281	16,372	8,146	6,343	15,447	11,249	25,346	139,046
9 Amortizable Net (Gain)/Loss	77,232	56,890	17,728	291	33,523	25,920	11,621	34,760	33,635	39,546	331,146
10 Amortization Period	12	12	12	12	12	12	12	12	12	12	12
11 Amortization Amount	\$6,436	\$4,741	\$1,477	\$25	\$2,793	\$2,160	\$968	\$2,896	\$2,803	\$3,295	\$27,594

TABLE 5(A)
HEALTH BENEFITS ONLY
(in thousands)

DEVELOPMENT OF UNRECOGNIZED NET (GAIN)/LOSS (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENUCO	Total
A. APBO (Gain)/Loss for 2010											
1 APBO at 1/1/2010	\$203,881	\$180,766	\$38,165	\$2,226	\$127,915	\$59,911	\$49,457	\$128,580	\$94,378	\$210,968	\$1,096,247
2 Service Cost	6,456	8,281	2,018	6	4,911	1,847	1,250	5,037	2,549	14,363	46,718
3 Expected Benefit Payments	13,900	8,890	1,917	191	8,331	3,800	4,129	7,408	6,242	6,651	61,459
4 Part D Subsidy Received	1,235	796	140	60	814	420	438	715	625	206	5,449
5 Interest Cost	12,056	10,778	2,272	131	7,574	3,555	2,907	7,636	5,586	12,674	65,169
6 Expected APBO at 12/31/2010											
= (1) + (2) - (3) + (4) + (5)	\$209,728	\$191,731	\$40,678	\$2,232	\$132,883	\$61,933	\$49,923	\$134,560	\$96,896	\$231,560	\$1,152,124
7 APBO at 1/1/2011 Before Plan Amendment	215,855	210,209	44,219	2,269	138,482	67,830	50,077	140,044	100,218	259,324	1,228,527
8 (Gain)/Loss = (7) - (6)	\$6,127	\$18,478	\$3,541	\$37	\$5,599	\$5,897	\$154	\$5,484	\$3,322	\$27,764	\$76,403
B. Asset (Gain)/Loss for 2010											
1 MV of Assets at 1/1/2010	\$106,420	\$0	\$21,945	\$0	\$0	\$35,634	\$33,243	\$0	\$78,972	\$18,191	\$294,405
2 2010 Actual Contributions	17,244	9,130	3,366	515	7,721	4,615	5,442	7,145	6,706	4,531	66,415
3 Expected Benefit Payments	13,900	8,890	1,917	191	8,331	3,800	4,129	7,408	6,242	6,651	61,459
4 Expected Return on Assets	7,998	0	1,562	0	0	2,697	1,841	0	5,797	1,154	21,049
5 Expected MV of Assets											
at 12/31/2010 = (1) + (2) - (3) + (4)	\$117,762	\$240	\$24,956	\$324	(\$610)	\$39,146	\$36,397	(\$263)	\$85,233	\$17,225	\$320,410
6 MV of Assets at 12/31/2010	122,137	0	24,861	0	0	40,042	37,069	0	88,070	17,940	330,119
7 Asset (Gain)/Loss											
= (5) - (6)	(\$4,375)	\$240	\$95	\$324	(\$610)	(\$896)	(\$672)	(\$263)	(\$2,837)	(\$715)	(\$9,709)
C. Unrecognized Net (Gain)/Loss and Amortization for 2010											
1 Net (Gain)/Loss at 1/1/2010	\$96,802	\$51,388	\$18,942	\$18	\$39,234	\$27,917	\$18,083	\$44,668	\$42,417	\$29,355	\$368,824
2 APBO (Gain)/Loss	6,127	18,478	3,541	37	5,599	5,897	154	5,484	3,322	27,764	76,403
3 Asset (Gain)/Loss	(4,375)	240	95	324	(610)	(896)	(672)	(263)	(2,837)	(715)	(9,709)
4 Total (Gain)/Loss for 2010	1,752	18,718	3,636	361	4,989	5,001	(518)	5,221	485	27,049	66,694
5 1/1-12/31/2010 Amortized											
Net (Gain)/Loss	6,368	2,776	1,260	0	2,204	1,827	1,095	2,651	2,748	1,162	22,091
6 Net (Gain)/Loss at 12/31/2010											
= (1) + (4) - (5)	92,186	67,330	21,318	379	42,019	31,091	16,470	47,238	40,154	55,242	413,427
7 Max[1/1/2011 APBO, Asset]	210,832	206,466	43,700	2,171	135,278	66,301	48,490	136,935	97,347	227,140	1,174,660
8 Corridor = 10% of (7)	21,083	20,647	4,370	217	13,528	6,630	4,849	13,694	9,735	22,714	117,467
9 Amortizable Net (Gain)/Loss	71,103	46,683	16,948	162	28,491	24,461	11,621	33,544	30,419	37,622	301,054
10 Amortization Period	12	12	12	12	12	12	12	12	12	12	12
11 Amortization Amount	\$5,925	\$3,890	\$1,412	\$14	\$2,374	\$2,038	\$968	\$2,795	\$2,535	\$3,135	\$25,086

TABLE 5(B)
LIFE INSURANCE BENEFITS ONLY
(in thousands)

DEVELOPMENT OF UNRECOGNIZED NET (GAIN)/LOSS (ASC 715-60)

	Arkansas & ANO	ESI	EOL-GGN	EOL-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENUCO	Total
A. APBO (Gain)/Loss for 2010											
1. APBO at 1/1/2010	\$44,585	\$38,812	\$4,834	\$581	\$25,404	\$13,790	\$11,854	\$15,858	\$12,380	\$18,531	\$183,829
2. Service Cost	916	1,554	233	3	572	353	139	444	240	1,141	5,595
3. Expected Benefit Payments	2,556	1,481	154	32	1,610	849	1,037	965	884	412	9,980
4. Interest Cost	2,459	2,323	290	34	1,501	815	691	938	740	1,118	10,909
5. Expected APBO at 12/31/2010 = (1) + (2) - (3) + (4) + (5)	\$42,404	\$41,208	\$5,203	\$586	\$25,867	\$14,109	\$11,647	\$16,275	\$12,676	\$20,378	\$190,353
6. APBO at 1/1/2011 Before Plan Amendment	46,027	45,788	5,801	641	28,442	15,163	12,245	17,531	13,759	22,994	208,391
7. (Gain)/Loss = (6) - (5)	\$3,623	\$4,580	\$598	\$55	\$2,575	\$1,054	\$598	\$1,256	\$1,083	\$2,616	\$18,038
B. Asset (Gain)/Loss for 2010											
1. MV of Assets at 1/1/2010	\$23,256	\$0	\$3,933	\$0	\$0	\$11,122	\$14,167	\$0	\$14,307	\$1,209	\$67,994
2. 2010 Actual Contributions	2,660	1,720	232	110	1,780	605	190	1,071	0	222	8,590
3. Expected Benefit Payments	2,556	1,481	154	32	1,610	849	1,037	965	884	412	9,980
4. Expected Return on Assets	1,782	0	308	0	0	854	1,058	0	1,075	87	5,164
5. Expected MV of Assets at 12/31/2010 = (1) + (2) - (3) + (4)	\$25,142	\$239	\$4,319	\$78	\$170	\$11,732	\$14,378	\$106	\$14,498	\$1,106	\$71,768
6. MV of Assets at 12/31/2010	26,485	0	4,486	0	0	12,022	14,936	0	15,144	1,238	74,311
7. Asset (Gain)/Loss = (5) - (6)	(\$1,343)	\$239	(\$167)	\$78	\$170	(\$290)	(\$558)	\$106	(\$646)	(\$132)	(\$2,543)
C. Unrecognized Net (Gain)/Loss and Amortization for 2010											
1. Net (Gain)/Loss at 1/1/2010	\$8,842	\$10,520	\$970	\$60	\$5,367	\$2,287	\$1,313	\$1,609	\$4,553	\$1,823	\$37,344
2. APBO (Gain)/Loss	3,623	4,580	598	55	2,575	1,054	598	1,256	1,083	2,616	18,038
3. Asset (Gain)/Loss	(1,343)	239	(167)	78	170	(290)	(558)	106	(646)	(132)	(2,543)
4. Total (Gain)/Loss for 2010	2,280	4,819	431	133	2,745	764	40	1,362	437	2,484	15,495
5. 1/1-12/31/2010 Amortized Net (Gain)/Loss	390	553	41	0	236	76	0	2	260	23	1,581
6. Net (Gain)/Loss at 12/31/2010 = (1) + (4) - (5)	10,732	14,786	1,360	193	7,876	2,975	1,353	2,969	4,730	4,284	51,258
7. Max[1/1/2011 APBO, Asset]	46,027	45,788	5,801	641	28,442	15,163	14,936	17,531	15,144	26,313	215,786
8. Corridor = 10% of (7)	4,603	4,579	580	64	2,844	1,516	1,494	1,753	1,514	2,632	21,579
9. Amortizable Net (Gain)/Loss	6,129	10,207	780	129	5,032	1,459	0	1,216	3,216	1,924	30,092
10. Amortization Period	12	12	12	12	12	12	12	12	12	12	12
11. Amortization Amount	\$511	\$851	\$65	\$11	\$419	\$122	\$0	\$101	\$268	\$160	\$2,508

TABLE 6
HEALTH AND LIFE INSURANCE BENEFITS COMBINED
(in thousands)

DEVELOPMENT OF UNRECOGNIZED PRIOR SERVICE COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
1. Unrecognized Prior Service Cost at 1/1/2010	\$1,031	\$278	(\$1,142)	\$9	\$2,082	\$439	\$1,195	(\$1,532)	\$226	(\$22,564)	(\$19,978)
2. Amortized Prior Service Cost	(\$786)	(\$1,083)	(\$763)	(\$32)	\$467	(\$246)	\$361	(\$306)	\$76	(\$9,748)	(\$12,060)
3. Unrecognized Prior Service Cost at 1/1/2011	(\$3,206)	(\$2,382)	(\$898)	(\$57)	(\$1,589)	(\$844)	\$190	(\$4,335)	(\$2,565)	(\$41,681)	(\$57,367)
4. Amortized Prior Service Cost	(\$530)	(\$409)	(\$589)	(\$9)	(\$247)	(\$139)	\$38	(\$824)	(\$428)	(\$10,933)	(\$14,070)
5. 1/1/2010 Transition Obligation	\$2,462	\$0	\$25	\$6	\$1,147	\$1,054	\$4,983	\$715	\$795	\$0	\$11,187
6. Amortized Transition Obligation	\$821	\$0	\$8	\$2	\$382	\$351	\$1,661	\$238	\$265	\$0	\$3,728
7. 1/1/011 Transition Obligation	\$1,641	\$0	\$17	\$4	\$765	\$703	\$2,379	\$477	\$374	\$0	\$6,360
8. Amortized Transition Obligation	\$821	\$0	\$9	\$2	\$383	\$352	\$1,190	\$239	\$187	\$0	\$3,183

TABLE 6(A)
HEALTH BENEFITS ONLY
(in thousands)

DEVELOPMENT OF UNRECOGNIZED PRIOR SERVICE COST (ASC 715-60)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
1a. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1b. Unrecognized Prior Service Cost at 1/1/2010	(\$1,655)	(\$1,762)	(\$310)	(\$52)	(\$196)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,439)
1c. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	(\$1,055)	\$0	\$0	\$0	\$0	\$0	\$0	(\$595)	(\$1,650)
1d. Unrecognized Prior Service Cost at 1/1/2010	\$2,523	\$2,090	\$223	\$57	\$1,691	\$901	\$967	\$0	\$226	(\$14,441)	(\$5,763)
1e. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,298)	(\$2,298)
1f. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,532)	\$0	\$0	(\$1,532)
1g. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2a. Amortized Prior Service Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2b. Amortized Prior Service Cost	(\$1,655)	(\$1,762)	(\$310)	(\$52)	(\$196)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,439)
2c. Amortized Prior Service Cost	\$0	\$0	(\$527)	\$0	\$0	\$0	\$0	\$0	\$0	(\$298)	(\$825)
2d. Amortized Prior Service Cost	\$842	\$696	\$74	\$19	\$564	\$300	\$323	\$0	\$76	(\$4,813)	(\$1,919)
2e. Amortized Prior Service Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$575)	(\$575)
2f. Amortized Prior Service Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$306)	\$0	\$0	(\$306)
2g. Amortized Prior Service Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3a. Unrecognized Prior Service Cost at 1/1/2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3b. Unrecognized Prior Service Cost at 1/1/2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3c. Unrecognized Prior Service Cost at 1/1/2011	\$0	\$0	(\$528)	\$0	\$0	\$0	\$0	\$0	\$0	(\$297)	(\$825)
3d. Unrecognized Prior Service Cost at 1/1/2011	\$1,681	\$1,394	\$149	\$38	\$1,127	\$601	\$644	\$0	\$150	(\$9,628)	(\$3,844)
3e. Unrecognized Prior Service Cost at 1/1/2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,723)	(\$1,723)
3f. Unrecognized Prior Service Cost at 1/1/2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,226)	\$0	\$0	(\$1,226)
3g. Unrecognized Prior Service Cost at 1/1/2011	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4. 1/1/2011 APBO Before Plan Amendment	\$215,855	\$210,209	\$44,219	\$2,269	\$138,482	\$67,830	\$50,077	\$140,044	\$100,218	\$259,324	\$1,228,527
5. 1/1/2011 APBO After Plan Amendment	\$210,832	\$206,466	\$43,700	\$2,171	\$135,278	\$66,301	\$48,490	\$136,935	\$97,347	\$227,140	\$1,174,660
6. Unrecognized PSC Due to Plan Amendment	(\$5,023)	(\$3,743)	(\$519)	(\$98)	(\$3,204)	(\$1,529)	(\$1,587)	(\$3,109)	(\$2,871)	(\$32,184)	(\$53,867)
7a. 1/1/2011 Unrecognized PSC Remaining After Reflecting 8/1/03 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7b. 1/1/2011 Unrecognized PSC Remaining After Reflecting 1/1/05 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7c. 1/1/2011 Unrecognized PSC Remaining After Reflecting 1/1/06 Plan Amendment	\$0	\$0	(\$528)	\$0	\$0	\$0	\$0	\$0	\$0	(\$297)	(\$825)
7d. 1/1/2011 Unrecognized PSC Remaining After Reflecting 1/1/07 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,628)	(\$9,628)
7e. 1/1/2011 Unrecognized PSC Remaining After Reflecting 1/1/08 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,723)	(\$1,723)
7f. 1/1/2011 Unrecognized PSC Remaining After Reflecting 1/1/09 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,226)	\$0	\$0	(\$1,226)
7g. 1/1/2011 Unrecognized PSC Remaining After Reflecting 1/1/2011 Plan Amendment	(\$3,342)	(\$2,349)	(\$370)	(\$60)	(\$2,077)	(\$928)	(\$943)	(\$3,109)	(\$2,721)	(\$32,184)	(\$48,083)
8. 1/1/2010 Transition Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,317	\$0	\$234	\$0	\$3,551
9. 2010 Amortized Transition Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106	\$0	\$78	\$0	\$1,184
10. 1/1/2011 Transition Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,211	\$0	\$156	\$0	\$2,367
11a. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 8/1/03 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11b. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/05 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11c. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/06 Plan Amendment	\$0	\$0	(\$528)	\$0	\$0	\$0	\$0	\$0	\$0	(\$297)	(\$825)
11d. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/07 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$9,628)	(\$9,628)
11e. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/08 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,723)	(\$1,723)
11f. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/09 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,226)	\$0	\$0	(\$1,226)
11g. 1/1/2011 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/2011 Plan Amendment	(\$3,342)	(\$2,349)	(\$370)	(\$60)	(\$2,077)	(\$928)	\$0	(\$3,109)	(\$2,565)	(\$32,184)	(\$46,984)
11h. Total Unrecognized PSC	(\$3,342)	(\$2,349)	(\$898)	(\$60)	(\$2,077)	(\$928)	\$0	(\$4,335)	(\$2,565)	(\$43,832)	(\$60,386)

Entergy Postretirement H&L 2011 Report
Proprietary & Confidential