

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

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

	Arkansas & ANO	ES1	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Louisiana	Texas	ENUCO	Total
Funded Status as of 1/1/2010											
1 APBO	\$41,585	\$38,812	\$4,834	\$581	\$25,404	\$13,790	\$11,854	\$15,858	\$12,580	\$18,531	\$183,829
2 Market Value of Assets	23,256	0	3,933	0	0	11,122	14,167	0	14,307	1,209	67,994
3 Funded Status = (2) - (1)	(\$18,329)	(\$38,812)	(\$901)	(\$581)	(\$25,404)	(\$2,668)	\$2,313	(\$15,858)	\$1,727	(\$17,322)	(\$115,835)
4 Unrecognized Transition (Asset)/Obligation	2,462	0	25	6	1,147	1,054	1,666	715	561	0	7,636
5 Unrecognized Prior Service Cost	163	(50)	0	4	587	100	228	0	0	(1,328)	(296)
6 Unrecognized Net (Gain)/Loss	8,842	10,520	970	60	5,367	2,287	1,313	1,609	4,553	1,823	37,344
7 (Accrued)/Prepaid Benefit Cost = (3) + (4) + (5) + (6)	(\$6,862)	(\$28,342)	\$94	(\$511)	(\$18,303)	\$773	\$5,520	(\$13,534)	\$6,841	(\$16,827)	(\$71,151)
Reconciliation of Funded Status											
1 (Accrued)/Prepaid Benefit Cost at 1/1/2009	(\$6,012)	(\$25,890)	\$123	(\$538)	(\$17,335)	\$934	\$6,007	(\$12,980)	\$6,968	(\$15,382)	(\$64,105)
2 NPPBC for 2009	2,902	3,629	259	41	2,509	815	487	1,423	127	1,643	13,835
3 Contributions For 2009	2,052	1,177	230	68	1,541	654	0	869	0	198	6,789
4 Cost at 1/1/2010 = (1) - (2) + (3)	(\$6,862)	(\$28,342)	\$94	(\$511)	(\$18,303)	\$773	\$5,520	(\$13,534)	\$6,841	(\$16,827)	(\$71,151)

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

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

	Arkansas & ANO	ESI	FDL-GGN	FDL-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State - Louisiana	Texas	ENUCO	Total
A. APBO (Gain)/Loss for 2009											
1 APBO at 1/1/2009	\$231,877	\$199,061	\$36,974	\$2,736	\$141,579	\$72,117	\$60,095	\$123,144	\$91,926	\$195,563	\$1,155,072
2 Service Cost	7,058	8,806	2,051	8	4,589	2,119	1,242	4,783	2,475	13,634	46,765
3 Expected Benefit Payments	16,232	10,245	1,738	220	9,672	4,724	5,201	7,487	6,581	6,452	68,552
4 Part D Subsidy Received	1,194	699	120	61	762	398	421	679	581	204	5,119
5 Interest Cost	15,036	13,014	2,421	176	9,188	4,690	3,869	8,020	5,959	12,892	75,265
6 Expected APBO at 12/31/2009 = (1) + (2) - (3) + (4) + (5)	\$238,933	\$211,335	\$39,828	\$2,761	\$146,446	\$74,600	\$60,426	\$129,139	\$94,360	\$215,841	\$1,213,669
7 APBO at 1/1/2010 Before Plan Amendment	245,466	219,578	42,999	2,807	153,319	73,701	61,311	144,438	106,938	229,499	1,280,076
8 (Gain)/Loss = (7) - (6)	\$6,533	\$8,243	\$3,171	\$46	\$6,873	(\$899)	\$885	\$15,299	\$12,598	\$13,658	\$66,407
B. Asset (Gain)/Loss for 2009											
1 MV of Assets at 1/1/2009	\$102,893	\$0	\$21,657	\$0	\$0	\$36,711	\$40,424	\$0	\$76,001	\$18,222	\$295,908
2 2009 Actual Contributions	18,548	7,757	3,299	424	8,879	6,722	5,094	6,934	7,388	5,090	70,135
3 Expected Benefit Payments	16,232	10,245	1,738	220	9,672	4,724	5,201	7,487	6,581	6,452	68,552
4 Expected Return on Assets	8,570	0	1,655	0	0	3,027	2,734	0	6,222	1,276	23,484
5 Expected MV of Assets at 12/31/2009 = (1) + (2) - (3) + (4)	\$113,779	(\$2,488)	\$24,873	\$204	(\$793)	\$41,736	\$43,051	(\$553)	\$83,030	\$18,136	\$320,975
6 MV of Assets at 12/31/2009	129,676	0	25,878	0	0	46,756	47,410	0	93,279	19,400	362,399
7 Asset (Gain)/Loss = (5) - (6)	(\$15,897)	(\$2,488)	(\$1,005)	\$204	(\$793)	(\$5,020)	(\$4,359)	(\$553)	(\$10,249)	(\$1,264)	(\$41,424)
C. Unrecognized Net (Gain)/Loss and Amortization for 2009											
1 Net (Gain)/Loss at 1/1/2009	\$123,355	\$59,449	\$19,023	(\$172)	\$40,736	\$38,752	\$24,392	\$33,506	\$47,815	\$19,701	\$406,557
2 APBO (Gain)/Loss	6,533	8,243	3,171	46	6,873	(\$899)	885	15,299	12,598	13,658	66,407
3 Asset (Gain)/Loss	(\$15,897)	(\$2,488)	(\$1,005)	204	(\$793)	(\$5,020)	(\$4,359)	(\$553)	(\$10,249)	(\$1,264)	(\$41,424)
4 Total (Gain)/Loss for 2009	(9,364)	5,755	2,166	250	6,080	(\$5,919)	(3,474)	14,746	2,349	12,394	24,983
5 1/1-12/31/2009 Amortized Net (Gain)/Loss	8,347	3,296	1,277	0	2,215	2,629	1,522	1,975	3,194	917	25,372
6 Net (Gain)/Loss at 12/31/2009 = (1) + (4) - (5)	105,644	61,908	19,912	78	44,601	30,204	19,396	46,277	46,970	31,178	406,168
7 Max(1/1/2010 APBO, Asset)	245,466	219,578	42,999	2,807	153,319	73,701	63,624	144,438	108,685	229,499	1,284,116
8 Corridor = 10% of (7)	24,547	21,958	4,300	281	15,332	7,370	6,363	14,444	10,869	22,951	128,415
9 Amortizable Net (Gain)/Loss	81,097	39,950	15,612	2	29,269	22,834	13,137	31,833	36,101	14,225	284,060
10 Amortization Period	12	12	12	12	12	12	12	12	12	12	12
11 Amortization Amount	\$6,758	\$3,329	\$1,301	\$0	\$2,440	\$1,903	\$1,095	\$2,653	\$3,008	\$1,185	\$23,672

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

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

	Arkansas & ANO	ESJ	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State - Louisiana	Texas	ENUCO	Total
A. APBO (Gain)/Loss for 2009											
1 APBO at 1/1/2009	\$194,526	\$166,626	\$32,941	\$2,196	\$118,784	\$59,711	\$48,732	\$110,581	\$82,504	\$180,398	\$996,999
2 Service Cost	6,255	7,567	1,848	5	4,116	1,807	1,126	4,405	2,275	12,743	42,147
3 Expected Benefit Payments	13,773	8,843	1,593	189	8,111	3,932	4,183	6,713	5,928	6,057	59,322
4 Part D Subsidy Received	1,194	699	120	61	762	398	421	679	581	204	5,119
5 Interest Cost	12,615	10,888	2,156	141	7,713	3,886	3,142	7,204	5,350	11,890	64,985
6 Expected APBO at 12/31/2009 = (1) + (2) - (3) + (4) + (5)	\$200,817	\$176,937	\$35,472	\$2,214	\$123,264	\$61,870	\$49,238	\$116,156	\$84,782	\$199,178	\$1,049,928
7 APBO at 1/1/2010 Before Plan Amendment	203,881	180,766	38,165	2,226	127,915	59,911	49,457	128,580	94,378	210,968	1,096,247
8 (Gain)/Loss = (7) - (6)	\$3,064	\$3,829	\$2,693	\$12	\$4,651	(\$1,959)	\$219	\$12,424	\$9,596	\$11,790	\$46,319
B. Asset (Gain)/Loss for 2009											
1 MV of Assets at 1/1/2009	\$83,934	\$0	\$18,516	\$0	\$0	\$27,400	\$27,892	\$0	\$63,545	\$17,152	\$238,439
2 2009 Actual Contributions	16,496	6,580	3,069	356	7,338	6,068	5,094	6,065	7,388	4,892	63,346
3 Expected Benefit Payments	13,773	8,843	1,593	189	8,111	3,932	4,183	6,713	5,928	6,057	59,322
4 Expected Return on Assets	6,969	0	1,389	0	0	2,252	1,693	0	5,191	1,193	18,687
5 Expected MV of Assets at 12/31/2009 = (1) + (2) - (3) + (4)	\$93,626	(\$2,263)	\$21,381	\$167	(\$773)	\$31,788	\$30,496	(\$648)	\$70,196	\$17,180	\$261,150
6 MV of Assets at 12/31/2009	106,420	0	21,945	0	0	35,634	33,243	0	78,972	18,191	294,405
7 Asset (Gain)/Loss = (5) - (6)	(\$12,794)	(\$2,263)	(\$564)	\$167	(\$773)	(\$3,846)	(\$2,747)	(\$648)	(\$8,776)	(\$1,011)	(\$33,255)
C. Unrecognized Net (Gain)/Loss and Amortization for 2009											
1 Net (Gain)/Loss at 1/1/2009	\$114,448	\$52,837	\$18,042	(\$161)	\$37,490	\$36,245	\$22,042	\$34,877	\$44,629	\$19,500	\$379,949
2 APBO (Gain)/Loss	3,064	3,829	2,693	12	4,651	(1,959)	219	12,424	9,596	11,790	46,319
3 Asset (Gain)/Loss	(12,794)	(2,263)	(564)	167	(773)	(3,846)	(2,747)	(648)	(8,776)	(1,011)	(33,255)
4 Total (Gain)/Loss for 2009	(9,730)	1,566	2,129	179	3,878	(5,805)	(2,528)	11,776	820	10,779	13,064
5 1/1-12/31/2009 Amortized Net (Gain)/Loss	7,916	3,015	1,229	0	2,134	2,523	1,431	1,985	3,032	924	24,189
6 Net (Gain)/Loss at 12/31/2009 = (1) + (4) - (5)	96,802	51,388	18,942	18	39,234	27,917	18,083	44,668	42,417	29,355	368,824
7 Max[1/1/2010 APBO, Asset]	203,881	180,766	38,165	2,226	127,915	59,911	49,457	128,580	94,378	210,968	1,096,247
8 Corridor = 10% of (7)	20,388	18,077	3,817	223	12,792	5,991	4,946	12,838	9,438	21,098	109,628
9 Amortizable Net (Gain)/Loss	76,414	33,311	15,125	0	26,442	21,926	13,137	31,810	32,979	13,942	265,086
10 Amortization Period	12	12	12	12	12	12	12	12	12	12	12
11 Amortization Amount	\$6,368	\$2,776	\$1,260	\$0	\$2,204	\$1,827	\$1,095	\$2,651	\$2,748	1,162	\$22,091

TABLES(B)
LIFE INSURANCE BENEFITS ONLY
(in thousands)

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

	Arkansas & ANO	ESJ	ROI-CGN	ROI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State - Louisiana	Texas	ENUCO	Total
A. APBO (Gain)/Loss for 2009											
1 APBO at 1/1/2009	\$37,351	\$32,435	\$4,033	\$540	\$22,795	\$12,406	\$11,363	\$12,563	\$9,422	\$15,165	\$158,073
2 Service Cost	803	1,239	203	3	473	312	116	378	200	891	4,618
3 Expected Benefit Payments	2,459	1,402	145	31	1,561	792	1,018	774	653	395	9,230
4 Interest Cost	2,421	2,126	265	35	1,475	804	727	816	609	1,002	10,280
5 Expected APBO at 12/31/2009											
- (1) + (2) - (3) + (4) + (5)	\$38,116	\$34,398	\$4,356	\$547	\$23,182	\$12,730	\$11,188	\$12,983	\$9,578	\$16,663	\$163,741
6 APBO at 1/1/2010 Before Plan Amendment	41,585	38,812	4,834	581	25,404	13,790	11,854	15,858	12,580	18,531	183,829
7 (Gain)/Loss - (6) - (5)	\$3,469	\$4,414	\$478	\$34	\$2,222	\$1,060	\$666	\$2,875	\$3,002	\$1,868	\$20,088
B. Asset (Gain)/Loss for 2009											
1 MV of Assets at 1/1/2009	\$18,959	\$0	\$3,141	\$0	\$0	\$9,311	\$12,532	\$0	\$12,456	\$1,070	\$57,469
2 2009 Actual Contributions	2,052	1,177	230	68	1,541	654	0	869	0	198	6,789
3 Expected Benefit Payments	2,459	1,402	145	31	1,561	792	1,018	774	653	395	9,230
4 Expected Return on Assets	1,601	0	266	0	0	775	1,041	0	1,031	83	4,797
5 Expected MV of Assets at 12/31/2009 - (1) + (2) - (3) + (4)	\$20,153	(\$225)	\$3,492	\$37	(\$20)	\$9,948	\$12,555	\$95	\$12,834	\$956	\$59,825
6 MV of Assets at 12/31/2009	23,256	0	3,933	0	0	11,122	14,167	0	14,307	1,209	67,994
7 Asset (Gain)/Loss - (5) - (6)	(\$3,103)	(\$225)	(\$441)	\$37	(\$20)	(\$1,174)	(\$1,612)	\$95	(\$1,473)	(\$253)	(\$8,169)
C. Unrecognized Net (Gain)/Loss and Amortization for 2009											
1 Net (Gain)/Loss at 1/1/2009	\$8,907	\$6,612	\$981	(\$11)	\$3,246	\$2,507	\$2,350	(\$1,371)	\$3,186	\$201	\$26,608
2 APBO (Gain)/Loss	3,469	4,414	478	34	2,222	1,060	666	2,875	3,002	1,868	20,088
3 Asset (Gain)/Loss	(3,103)	(225)	(441)	37	(20)	(1,174)	(1,612)	95	(1,473)	(253)	(8,169)
4 Total (Gain)/Loss for 2009	366	4,189	37	71	2,202	(114)	(946)	2,970	1,529	1,615	11,919
5 1/1-12/31/2009 Amortized Net (Gain)/Loss	431	281	48	0	81	106	91	(10)	162	(7)	1,183
6 Net (Gain)/Loss at 12/31/2009 - (1) + (4) - (5)	8,842	10,520	970	60	5,367	2,287	1,313	1,609	4,553	1,823	37,344
7 Max(1/1/2010 APBO, Asset)	41,585	38,812	4,834	581	25,404	13,790	14,167	15,858	14,307	18,531	187,869
8 Corridor = 10% of (7)	4,159	3,881	483	58	2,540	1,379	1,417	1,586	1,431	1,853	18,787
9 Amortizable Net (Gain)/Loss	4,683	6,639	487	2	2,827	908	0	23	3,122	283	18,974
10 Amortization Period	12	12	12	12	12	12	12	12	12	12	12
11 Amortization Amount	\$390	\$553	\$41	\$0	\$236	\$76	\$0	\$2	\$260	\$23	\$1,581

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

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

	Arkansas & ANO	ESI	EDL-GGN	EDL-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State - Louisiana	Texas	ENUCO	Total
1. Unrecognized Prior Service Cost at 1/1/2009	\$243	(\$2,537)	(\$2,122)	(\$64)	\$2,549	\$193	\$1,536	(\$1,838)	\$302	(\$34,356)	(\$36,074)
2. Amortized Prior Service Cost	(\$788)	(\$2,815)	(\$980)	(\$73)	\$467	(\$246)	\$361	(\$306)	\$76	(\$11,792)	(\$16,096)
3. 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)
4. Amortized Prior Service Cost	(\$786)	(\$1,083)	(\$763)	(\$32)	\$467	(\$246)	\$361	(\$306)	\$76	(\$9,748)	(\$12,060)
5. 1/1/09 Transition Obligation	\$3,283	\$0	\$34	\$8	\$1,529	\$1,406	\$6,645	\$954	\$1,060	\$0	\$14,919
6. Amortized Transition Obligation	\$821	\$0	\$9	\$2	\$382	\$352	\$1,662	\$239	\$265	\$0	\$3,732
7. 1/1/10 Transition Obligation	\$2,462	\$0	\$25	\$6	\$1,147	\$1,054	\$4,983	\$715	\$795	\$0	\$11,187
8. Amortized Transition Obligation	\$821	\$0	\$8	\$2	\$382	\$351	\$1,661	\$238	\$265	\$0	\$3,728

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

DEVELOPMENT OF UNRECOGNIZED PRIOR SERVICE COST (ASC 715-40)

	Arkansas & ANO	ES	ED-GEN	ED-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State - Louisiana	Texas	ENUCO	Total
1a. Unrecognized Prior Service Cost at 1/1/09	\$0	(\$1,730)	(\$215)	(\$39)	\$0	\$0	\$0	\$0	\$0	(\$2,044)	(\$4,028)
1b. Unrecognized Prior Service Cost at 1/1/09	(\$3,312)	(\$3,526)	(\$622)	(\$106)	(\$391)	(\$1,124)	\$0	\$0	\$0	(\$7,804)	(\$16,885)
1c. Unrecognized Prior Service Cost at 1/1/09	\$0	\$0	(\$1,582)	\$0	\$0	\$0	\$0	\$0	\$0	(\$893)	(\$2,475)
1d. Unrecognized Prior Service Cost at 1/1/09	\$3,365	\$2,786	\$297	\$76	\$2,255	\$1,201	\$1,290	\$0	\$302	(\$19,254)	(\$7,682)
1e. Unrecognized Prior Service Cost at 1/1/09	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,873)	(\$2,873)
1f. Unrecognized Prior Service Cost at 1/1/09	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,838)	\$0	\$0	(\$1,838)
2a. Amortized Prior Service Cost	\$0	(\$1,730)	(\$215)	(\$39)	\$0	\$0	\$0	\$0	\$0	(\$2,044)	(\$4,028)
2b. Amortized Prior Service Cost	(\$1,657)	(\$1,764)	(\$312)	(\$54)	(\$195)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,446)
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)
3a. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3b. Unrecognized Prior Service Cost at 1/1/2010	(\$1,655)	(\$1,762)	(\$310)	(\$52)	(\$196)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,439)
3c. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	(\$1,055)	\$0	\$0	\$0	\$0	\$0	\$0	(\$595)	(\$1,650)
3d. Unrecognized Prior Service Cost at 1/1/2010	\$2,523	\$2,090	\$223	\$57	\$1,691	\$901	\$967	\$0	\$226	(\$14,441)	(\$5,763)
3e. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,298)	(\$2,298)
3f. Unrecognized Prior Service Cost at 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,532)	\$0	\$0	(\$1,532)
4. 1/1/2010 APBO Before Plan Amendment	\$203,881	\$180,766	\$38,165	\$2,226	\$127,915	\$59,911	\$49,457	\$128,580	\$94,378	\$210,968	\$1,096,247
5. 1/1/2010 APBO After Plan Amendment	\$203,881	\$180,766	\$38,165	\$2,226	\$127,915	\$59,911	\$49,457	\$128,580	\$94,378	\$210,968	\$1,096,247
6. Unrecognized PSC Due to Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7a. 1/1/2010 Unrecognized PSC Remaining After Reflecting 8/1/09 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7b. 1/1/2010 Unrecognized PSC Remaining After Reflecting 1/1/05 Plan Amendment	(\$1,655)	(\$1,762)	(\$310)	(\$52)	(\$196)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,439)
7c. 1/1/2010 Unrecognized PSC Remaining After Reflecting 1/1/06 Plan Amendment	\$0	\$0	(\$1,055)	\$0	\$0	\$0	\$0	\$0	\$0	(\$595)	(\$1,650)
7d. 1/1/2010 Unrecognized PSC Remaining After Reflecting 1/1/07 Plan Amendment	\$2,523	\$2,090	\$223	\$57	\$1,691	\$901	\$967	\$0	\$226	(\$14,441)	(\$5,763)
7e. 1/1/2010 Unrecognized PSC Remaining After Reflecting 1/1/08 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,298)	(\$2,298)
7f. 1/1/2010 Unrecognized PSC Remaining After Reflecting 1/1/09 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,532)	\$0	\$0	(\$1,532)
8. 1/1/09 Transition Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$4,423	\$0	\$312	\$0	\$4,735
9. 2009 Amortized Transition Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106	\$0	\$78	\$0	\$1,184
10. 1/1/2010 Transition Obligation	\$0	\$0	\$0	\$0	\$0	\$0	\$3,317	\$0	\$234	\$0	\$3,551
11a. 1/1/2010 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. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/05 Plan Amendment	(\$1,655)	(\$1,762)	(\$310)	(\$52)	(\$196)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,439)
11c. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/06 Plan Amendment	\$0	\$0	(\$1,055)	\$0	\$0	\$0	\$0	\$0	\$0	(\$595)	(\$1,650)
11d. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/07 Plan Amendment	\$2,523	\$2,090	\$223	\$57	\$1,691	\$901	\$967	\$0	\$226	(\$14,441)	(\$5,763)
11e. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/08 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$2,298)	(\$2,298)
11f. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - 1/1/09 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$1,532)	\$0	\$0	(\$1,532)
11g. Total Unrecognized PSC	\$868	\$328	(\$1,142)	\$5	\$1,495	\$339	\$967	(\$1,532)	\$226	(\$21,236)	(\$19,682)
12. Amortization Period	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	
13a. Annual Prior Service Cost Amortization For 8/1/03 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13b. Annual Prior Service Cost Amortization For 1/1/05 Plan Amendment	(\$1,655)	(\$1,762)	(\$310)	(\$52)	(\$196)	(\$562)	\$0	\$0	\$0	(\$3,902)	(\$8,439)
13c. Annual Prior Service Cost Amortization For 1/1/06 Plan Amendment	\$0	\$0	(\$527)	\$0	\$0	\$0	\$0	\$0	\$0	(\$298)	(\$825)
13d. Annual Prior Service Cost Amortization For 1/1/07 Plan Amendment	\$842	\$696	\$74	\$19	\$564	\$300	\$323	\$0	\$76	(\$4,813)	(\$1,919)
13e. Annual Prior Service Cost Amortization For 1/1/08 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$575)	(\$575)
13f. Annual Prior Service Cost Amortization For 1/1/09 Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$306)	\$0	\$0	(\$306)
13g. Total Prior Service Cost Amortization	(\$813)	(\$1,066)	(\$763)	(\$33)	\$368	(\$262)	\$323	(\$306)	\$76	(\$9,588)	(\$12,063)
14. Remaining Unrecognized Transition Obligation 1/1/2010	\$0	\$0	\$0	\$0	\$0	\$0	\$3,317	\$0	\$234	\$0	\$3,551
15. Amortization Years Remaining	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	
16. Transition Obligation Amortization	\$0	\$0	\$0	\$0	\$0	\$0	\$1,106	\$0	\$78	\$0	\$1,184



TABLE 6(B)
LIFE INSURANCE BENEFITS ONLY
(in thousands)

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

	Arkansas & ANO	ISI	EOI-GCN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State - Louisiana	Texas	ENUCO	Total
1. Unrecognized Prior Service Cost at 1/1/2009	\$190	(\$67)	\$0	\$5	\$685	\$116	\$266	\$0	\$0	(\$1,488)	(\$293)
2. Amortized Prior Service Cost	\$27	(\$17)	\$0	\$1	\$98	\$16	\$38	\$0	\$0	(\$160)	\$3
3. Unrecognized Prior Service Cost at 1/1/2010	\$163	(\$50)	\$0	\$4	\$587	\$100	\$228	\$0	\$0	(\$1,328)	(\$296)
4. 1/1/2010 APBO Before Plan Amendment	\$41,585	\$38,812	\$4,834	\$581	\$25,404	\$13,790	\$11,854	\$15,858	\$12,580	\$18,531	\$183,829
5. 1/1/2010 APBO After Plan Amendment	\$41,585	\$38,812	\$4,834	\$581	\$25,404	\$13,790	\$11,854	\$15,858	\$12,580	\$18,531	\$183,829
6. Unrecognized PSC Due to Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7a. 1/1/2010 Unrecognized PSC Remaining After Reflecting Old Plan Amendment	\$163	(\$50)	\$0	\$4	\$587	\$100	\$228	\$0	\$0	(\$1,328)	(\$296)
7b. 1/1/2010 Unrecognized PSC Remaining After Reflecting New Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
8. 1/1/09 Transition Obligation	\$3,283	\$0	\$34	\$8	\$1,529	\$1,406	\$2,222	\$954	\$748	\$0	\$10,184
9. 2009 Amortized Transition Obligation	\$821	\$0	\$9	\$2	\$382	\$352	\$556	\$239	\$187	\$0	\$2,548
10. 1/1/2010 Transition Obligation	\$2,462	\$0	\$25	\$6	\$1,147	\$1,054	\$1,666	\$715	\$561	\$0	\$7,636
11a. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - Old Plan Amendment	\$163	(\$50)	\$0	\$4	\$587	\$100	\$228	\$0	\$0	(\$1,328)	(\$296)
11b. 1/1/2010 Unrecognized PSC Remaining After reduction for Existing Transition Obligation - New Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
11c. Total Unrecognized PSC	\$163	(\$50)	\$0	\$4	\$587	\$100	\$228	\$0	\$0	(\$1,328)	(\$296)
12. Amortization Period	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0	12.0		
13a. Annual Prior Service Cost Amortization For Old Plan Amendment	\$27	(\$17)	\$0	\$1	\$99	\$16	\$38	\$0	\$0	(\$160)	\$4
13b. Annual Prior Service Cost Amortization For New Plan Amendment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
13c. Total Prior Service Cost Amortization	\$27	(\$17)	\$0	\$1	\$99	\$16	\$38	\$0	\$0	(\$160)	\$4
14. Remaining Unrecognized Transition Obligation 1/1/2010	\$2,462	\$0	\$25	\$6	\$1,147	\$1,054	\$1,666	\$715	\$561	\$0	\$7,636
15. Amortization Years Remaining	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	
16. Transition Obligation Amortization	\$821	\$0	\$8	\$2	\$382	\$351	\$555	\$238	\$187	\$0	\$2,544

TABLE 7
MARKET VALUE OF ASSETS
(in thousands)

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	GSUL	GSUT	ENUCO	Total
<u>Value at 1/1/2009</u>											
- Health	\$83,934	\$0	\$18,516	\$0	\$0	\$27,400	\$27,892	\$0	\$63,545	\$17,152	\$238,439
- Life	18,959	0	3,141	0	0	9,311	12,532	0	12,456	1,070	57,469
- Total	\$102,893	\$0	\$21,657	\$0	\$0	\$36,711	\$40,424	\$0	\$76,001	\$18,222	\$295,908
<u>Value at 12/31/2009</u>											
- Health	\$106,420	\$0	\$21,945	\$0	\$0	\$35,634	\$33,243	\$0	\$78,972	\$18,191	\$294,405
- Life	23,256	0	3,933	0	0	11,122	14,167	0	14,307	1,209	67,994
- Total	\$129,676	\$0	\$25,878	\$0	\$0	\$46,756	\$47,410	\$0	\$93,279	\$19,400	\$362,399



TABLE 8
HEALTH AND LIFE INSURANCE BENEFITS COMBINED
(in thousands)

DETERMINATION OF NET PERIODIC POSTRETIREMENT BENEFIT COST (ASC 715-60) - Without Reflecting Medicare Part D Subsidy

	Arkansas & ANO	ESI	EOI-GGN	EOI-GO	Louisiana/ Waterford	Mississippi	New Orleans	Gulf State- Louisiana	Texas	ENUCO	Total
A. Service Cost (EOY)	\$8,861	\$11,708	\$2,699	\$10	\$6,470	\$2,632	\$1,645	\$6,389	\$3,245	\$17,852	\$61,511
B. Interest Cost at 6.10% on:											
1 APBO	\$17,768	\$15,758	\$3,109	\$197	\$10,905	\$5,400	\$4,338	\$10,166	\$7,540	\$16,015	\$91,196
2 Expected Benefit Payments	502	316	63	7	303	142	158	255	217	215	2,178
3 Total = (1) - (2)	\$17,266	\$15,442	\$3,046	\$190	\$10,602	\$5,258	\$4,180	\$9,911	\$7,323	\$15,800	\$89,018
C. Expected Return on Assets on: *											
1 Market Value of Assets	\$9,720	\$0	\$1,832	\$0	\$0	\$3,488	\$2,926	\$0	\$6,866	\$1,323	\$26,155
2 Expected Benefit Payments	566	301	68	6	291	158	154	273	213	217	2,247
3 Expected Contributions	626	301	106	6	291	221	127	273	219	135	2,305
4 Total = (1) - (2) + (3)	\$9,780	\$0	\$1,870	\$0	\$0	\$3,551	\$2,899	\$0	\$6,872	\$1,241	\$26,213
D. Net Amortization Amounts:											
1 Transition (Asset)/Obligation	\$821	\$0	\$8	\$2	\$382	\$351	\$1,661	\$238	\$218	\$0	\$3,681
2 Prior Service Cost	(861)	(1,083)	(784)	(32)	467	(277)	361	(389)	44	(9,744)	(12,298)
3 Net (Gain)/Loss	7,847	4,294	1,458	0	3,069	2,263	1,327	3,892	2,743	1,498	28,391
4 Total = (1) + (2) + (3)	\$7,807	\$3,211	\$682	(\$30)	\$3,918	\$2,337	\$3,349	\$3,741	\$3,005	(\$8,246)	\$19,774
E. Net Periodic Postretirement Benefit Cost											
(A) + (B3) - (C4) + (D4)	\$24,154	\$30,361	\$4,557	\$170	\$20,990	\$6,676	\$6,275	\$20,041	\$6,701	\$24,165	\$144,090

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



Entergy Services, Inc.
639 Loyola Avenue 70113
PO Box 61000 70161
New Orleans, LA
Tel 504 576 3294
Fax 504 576 4455
esm:th4@entergy.com
Elizabeth S. Smith
Lead Financial Analyst

March 29, 2010

Ms. Rosanne Miller
The Bank of New York Mellon
One Wall Street, 12th Floor
New York, NY 10286

Re: Entergy VEBA Quarterly Withdrawals, Contributions, Reclassifications and Trades

Dear Rosanne:

This letter gives The Bank of New York Mellon instructions related to the quarterly withdrawals from the VEBA trusts (reimbursements), contributions to the trusts and reclassifications and trades within the trusts. Please see the three parts below:

1. **Reimbursements:** Please reimburse certain Entergy subsidiaries as described below from the Bargained, Non-Bargained Welfare, and Non-Bargained Life VEBA trusts for postretirement medical, dental, life and vision claims paid during the months of October through December 2009. These reimbursements have been approved by Steven C. McNeal pursuant to the authority delegated to him by the Employee Benefits Committee to approve withdrawals from the VEBA trusts. Please wire the following amounts as early as possible on Wednesday, March 31, 2010:

	Bargained	Non-Bargained Welfare	Non-Bargained Life	Aggregate
Entergy Arkansas, Inc.	\$1,111,093.71	\$ 1,916,783.68	\$ 233,145.47	\$ 3,261,022.86
Entergy Texas, Inc.	365,819.49	958,813.23	98,205.75	1,422,838.47
Entergy Mississippi, Inc.	488,423.10	504,095.32	113,502.56	1,106,020.98
Entergy New Orleans, Inc.	-	879,120.20	195,441.63	1,074,561.83
System Energy (EOI/GGNS)	207,649.22	559,576.00	17,317.85	784,543.07
ENGCO (Pilgrim)	134,357.08	-	4,941.30	139,298.38
Vermont Yankee	26,658.23	72,815.80	5,154.24	104,628.27
Palisades	21,693.75	61,300.00	1,146.60	84,140.35
Total	\$ 2,355,694.58	\$ 4,952,504.23	\$ 668,855.40	\$ 7,977,054.21

The allocation of the reimbursements among plan accounts is reflected in **Attachment 1**. The wiring instructions are listed in **Attachment 1A**.

2. **Contributions:** On Wednesday, March 31, 2010, a total of \$8,476,274.80 will be sent by wire to The Bank of New York Mellon for deposit to the Entergy Corporation Cash Flow Account (#608173). The amount is to be distributed among the following Entergy companies as reflected on the following page:

Entergy Arkansas, Inc.	4,506,500.00
Entergy Texas, Inc.	647,274.80
Entergy Mississippi, Inc.	1,206,500.00
Entergy New Orleans, Inc.	1,254,750.00
System Energy Resources, Inc.	861,250.00
Total	<u>\$8,476,274.80</u>

The individual company contributions are to be transferred from account #608173 on Wednesday, March 31, 2010, and moved to the appropriate VEBA trust accounts in accordance with the attached schedule (**Attachment 2**). The contributions are to fund postretirement benefits for certain Entergy employee groups and are to be further credited to the beneficial interest accounts as shown in **Attachment 2**.

3. **Reclassifications and Trades:** **Attachment 3** contains reclassification entries and trades that should be made among the Entergy Bargained, Non-Bargained Welfare and Non-Bargained Life VEBA trust plan accounts. These entries will reallocate cash levels in the plan accounts so that the VEBA trusts can reimburse certain Entergy companies for postretirement medical, dental, vision and life benefits paid during the fourth quarter of 2009. These transactions also help the plan accounts maintain balances near their target asset allocation.

Trade Details:

On Thursday, March 25, 2010, Blackrock was authorized to execute the following US Equity Market Fund B trades scheduled to trade on Friday, March 26, 2010 and settle on Wednesday, March 31, 2010:

Blackrock Account #	Account Name	Transaction	Amount
608658	Entergy NB Welf VEBA US Eq Mkt Fd B	Sale	\$510,000.00
608667	Entergy Non-Bargained Life VEBA Trust	Sale	\$75,000.00

I have enclosed a copy of the Blackrock Order Confirmation. On Wednesday, March 31, 2010, please transfer this amount to the Non-Bargained Welfare and Life Money Market accounts as detailed below:

BNY Account #	Account Name	Transfer	Amount
608163	Entergy Non-Bargained Welfare VEBA Trust – Blackrock US Equity Market	FROM	\$510,000.00
608171	Entergy Non-Bargained Welfare VEBA Trust – Money Market	TO	\$510,000.00
608162	Entergy Non-Bargained Life VEBA Trust – Blackrock US Equity Market	FROM	\$75,000.00
608172	Entergy Non-Bargained Life VEBA Trust – Money Market	TO	\$75,000.00

Please ensure all transactions are posted before the close of business on Wednesday, March 31, 2010. If you have any questions or need additional information, please don't hesitate to contact me.

Sincerely,

Elizabeth S. Smith

cc

Monique Hoffmeister
Roger Cornelius
Candace Johnson
Alison Douglas
Tricia Wrubleski
Noel Christmann
Michelle Barbeito
Lori Toncrey
Julie Paysse
Felicia Smith-Williams

Cheri Palmisano
Megan Elkins
Beth Celentano
Kristin Alack
Judy Bergeron
Natalie Newman
Tony Murino (BNY Mellon)
Jonathan Nemeth (Aon Consulting)
Paul Koch (Aon Consulting)
Tina Minetti Adams (Aon Consulting)



June 15, 2010

Roger Cornelius
Entergy Services, Inc.
639 Loyola Avenue
New Orleans, LA 70113

Dear Roger:

Attached are five exhibits showing the amounts Entergy should reimburse itself from the VEBA/401(h) trusts for postretirement medical claims, postretirement dental claims, postretirement vision premiums, and postretirement life premiums paid through March 31, 2010.

Please note the following while reviewing the exhibits:

- ❑ Pilgrim medical, dental and life reimbursement information is included. However, both the Non-Bargaining Medical and Dental trusts have been depleted thus no reimbursements are provided for these benefits.
- ❑ It is our understanding that there has not been a plan amendment to reflect the Bargained Technical & Professional group at Pilgrim. Therefore, there are no reimbursements for these Pilgrim groups since they are in the Non-Bargaining reimbursements. Similarly the Bargained Security group is not included since they are not in the bargaining VEBA.
- ❑ Consistent with 2009, the 2010 Vermont Yankee medical/dental reimbursement allocation between the VEBA and 401(h) sub-account is 55% and 45%, respectively.
- ❑ Vermont Yankee employees retiring on or after 1/1/2007 are eligible to participate in the vision plan. Since there is currently no money allocated to vision, we have not included the plan costs for reimbursement.
- ❑ Vermont Yankee Bargained IBEW employees retiring on or after 8/20/2007 will not contribute for medical or dental coverage. Our understanding is that a SMM was issued stating that this population will not contribute for coverage until VEBA assets are exhausted.
- ❑ Entergy New Orleans and Vermont Yankee Medicare Part B premium reimbursements paid by Entergy have been included.

If you have any questions, please do not hesitate to contact me at (732) 748-6520 or Carrie Atkinson at (732) 271-1763.

Aon Consulting
400 Atrium Drive, 5th Floor South • Somerset, NJ 08873 • tel. (732) 748-6520



Sincerely,

A handwritten signature in black ink, appearing to read "Tina Adams".

Tina Adams

Enclosures

cc: M. Hoffmeister
A. Lopata
L. Hunter
T. Wrubleski
C. Atkinson
P. Koch
J. Nemeth
K. Orr

Aon Consulting
400 Atrium Drive, 5th Floor South • Somerset, NJ 08873 • tel (732) 748-6520

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through March 2010 Postretirement Medical

<u>Operating Unit</u>	<u>Work Group</u>	<u>Current January through March 2010 Reimbursement Estimate</u>
Arkansas & ANO	Bargaining	\$ 820,038.00
	Non-Bargaining	1,751,423.00
	Total	\$ 2,571,461.00
Mississippi	Bargaining	\$ 275,882.00
	Non-Bargaining	486,302.00
	Total	\$ 762,184.00
New Orleans	Non-Bargaining Claims	\$ 851,906.00
	Non-Bargaining Part B	10,127.70
	Total	\$ 862,033.70
EOI - GGNS	Bargaining	\$ 169,586.00
	Non-Bargaining	404,816.00
	Total	\$ 574,402.00
Gulf States Texas	Bargaining	\$ 524,106.00
	Non-Bargaining	958,246.00
	Total	\$ 1,482,352.00
Nuclear - Pilgrim	Bargaining	\$ 159,936.00
Nuclear - VY*	Bargaining	\$ 64,532.00
	Non-Bargaining	68,517.90
	Bargaining Part B	994.50
	Non-Bargaining Part B	729.30
	Total	\$ 134,773.70
Nuclear - Palisades**	Bargaining	\$ 24,858.00
	Non-Bargaining	55,457.00
	Total	\$ 80,315.00
Combined	Bargaining	\$ 2,039,932.50
	Non-Bargaining	4,587,524.90
	Total	\$ 6,627,457.40

* Vermont Yankee medical and dental claims are combined for Pre-1/1/07 retirees.

** Palisades medical and vision claims are combined for Pre-4/11/07 non-bargaining retirees.

- Non-bargaining VY VEBA claims represent 55% of total paid medical claims, Medicare Part B premiums, and administrative costs (remaining 45% reimbursed through the 401(h)).

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through March 2010 Postretirement Dental

<u>Operating Unit</u>	<u>Work Group</u>	<u>Current January through March 2010 Reimbursement Estimate</u>
Arkansas & ANO	Bargaining	\$ 54,637.00
	Non-Bargaining	116,219 00
	Total	\$ 170,856.00
Mississippi	Bargaining	\$ 21,586.00
	Non-Bargaining	43,160.00
	Total	\$ 64,746.00
New Orleans	Non-Bargaining	\$ 44,862.00
EOI - CG&S	Bargaining	\$ 2,517.00
	Non-Bargaining	18,416.00
	Total	\$ 20,933.00
Gulf States Texas	Bargaining	\$ 13,665.00
	Non-Bargaining	47,290.00
	Total	\$ 60,955.00
Nuclear - Pilgrim	Bargaining	\$ 6,145.00
Nuclear - VY*	Bargaining	\$ 1,669.00
	Non-Bargaining	1,973 00
	Total	\$ 3,642 00
Nuclear - Palisades	Bargaining	\$ 2,090.00
	Non-Bargaining	7,654 00
	Total	\$ 9,744 00
Combined	Bargaining	\$ 102,309.00
	Non-Bargaining	279,574.00
	Total	\$ 381,883.00

* Vermont Yankee medical and dental claims are combined for Pre-1/1/07 retirees.

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through March 2010 Postretirement Vision

<u>Operating Unit</u>	<u>Work Group</u>	<u>Current January through March 2010 Reimbursement Estimate</u>
Arkansas & ANO	Bargaining	\$ 9,190.00
	Non-Bargaining	16,516.00
	Total	\$ 25,706.00
Mississippi	Bargaining	\$ 2,509.00
	Non-Bargaining	4,354.00
	Total	\$ 6,863.00
New Orleans	Non-Bargaining	\$ 5,948.00
EOI - CGNS	Bargaining	\$ 346.00
	Non-Bargaining	2,573.00
	Total	\$ 2,919.00
Gulf States Texas	Bargaining	\$ 2,864.00
	Non-Bargaining	5,575.00
	Total	\$ 8,439.00
Nuclear - Palisades*	Bargaining	\$ 0.00
	Non-Bargaining	0.00
	Total	\$ 0.00
Combined	Bargaining	\$ 14,909.00
	Non-Bargaining	34,966.00
	Total	\$ 49,875.00

* Palisades medical and vision claims are combined for Pre-4/11/07 non-bargaining retirees.

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through March 2010 Postretirement Life

<u>Operating Unit</u>	<u>Work Group</u>	<u>Current January through March 2010 Reimbursement Estimate</u>
Arkansas & ANO	Bargaining	\$ 164,802.06
	Non-Bargaining	253,838.30
	Total	\$ 418,640.36
Mississippi	Bargaining	\$ 81,653.61
	Non-Bargaining	123,469.98
	Total	\$ 205,123.59
New Orleans	Non-Bargaining	\$ 203,434.50
EOI - CGNS	Bargaining	\$ 3,565.72
	Non-Bargaining	19,323.37
	Total	\$ 22,889.09
Gulf States - Texas	Bargaining	\$ 48,634.83
	Non-Bargaining	106,436.25
	Total	\$ 155,071.08
Nuclear - Pilgrim	Bargaining	\$ 6,969.45
	Non-Bargaining	5,534.82
	Total	\$ 12,504.27
Nuclear - VY	Bargaining	\$ 2,552.07
	Non-Bargaining	7,967.58
	Total	\$ 10,519.65
Nuclear - Palisades	Bargaining	\$ 218.25
	Non-Bargaining	545.63
	Total	\$ 763.88
Combined	Bargaining	\$ 308,395.99
	Non-Bargaining	720,550.43
	Total	\$ 1,028,946.42

Premiums exclude coverage amounts over \$50,000 for post-DEFRA retirees.



Entergy Services, Inc.
639 Loyola Avenue 70113
PO Box 81000 70161
New Orleans, LA
Tel 504 576 4313
Fax 504 576 4455
rcornel@entergy.com

Roger Cornelius
Lead Financial Analyst

June 25, 2010

VIA: FAX

Mr. Josh Donohue
CARS Representative
BNY Mellon Asset Servicing
BNY Mellon Center
500 Grant Street
Pittsburgh, PA 15258

Re: Entergy VEBA Quarterly Withdrawals, Contributions, Reclassifications and Trades

Dear Josh:

This letter gives The Bank of New York Mellon instructions related to the quarterly withdrawals from the VEBA trusts (reimbursements), contributions to the trusts and reclassifications and trades within the trusts. Please see the three parts below:

1. Reimbursements: Please reimburse certain Entergy subsidiaries as described below from the Bargained, Non-Bargained Welfare, and Non-Bargained Life VEBA trusts for postretirement medical, dental, life and vision claims paid during the months of January through March 2010. These reimbursements have been approved by Steven C. McNeal pursuant to the authority delegated to him by the Employee Benefits Committee to approve withdrawals from the VEBA trusts. Please wire the following amounts as early as possible on Wednesday June 30, 2010:

	Bargained	Non-Bargained Welfare	Non-Bargained Life	Aggregate
Entergy Arkansas, Inc.	1,048,667.06	1,884,158.00	253,838.30	3,186,663.36
Entergy Texas, Inc.	589,269.83	1,011,111.00	106,436.25	1,706,817.08
Entergy Mississippi, Inc.	381,630.61	533,816.00	123,469.98	1,038,916.59
Entergy New Orleans, Inc.	-	912,843.70	203,434.50	1,116,278.20
System Energy (EOI/GGNS)	176,014.72	425,805.00	19,323.37	621,143.09
ENGCO (Pilgrim)	173,050.45	-	5,534.82	178,585.27
Vermont Yankee	69,747.57	71,220.20	7,967.58	148,935.35
Palisades	27,166.25	63,111.00	545.63	90,822.88
Total	\$2,465,546.49	\$4,902,064.90	\$720,550.43	\$8,088,161.82

The allocation of the reimbursements among plan accounts is reflected in Attachment 1. The wiring instructions are listed in Attachment 1A.

2. **Contributions:** On Wednesday June 30, 2010, a total of \$8,476,274.80 will be sent by wire to The Bank of New York Mellon for deposit to the Mellon Bank Cash Flow Account (DDA #048771). The amount is to be distributed among the Entergy companies as reflected in the following table:

Entergy Arkansas, Inc.	\$4,506,500.00
Entergy Texas, Inc.	647,274.80
Entergy Mississippi, Inc.	1,206,500.00
Entergy New Orleans, Inc.	1,254,750.00
System Energy Resources, Inc.	861,250.00
Total	<u>\$8,476,274.80</u>

The individual company contributions are to be transferred from the Mellon Bank Cash Flow Account (DDA #048771) on Wednesday June 30, 2010, and moved to the appropriate VEBA trust accounts in accordance with the attached schedule (**Attachment 2**). The contributions are to fund postretirement benefits for certain Entergy employee groups and are to be further credited to the beneficial interest accounts as shown in **Attachment 2**.

A. **Contribution Trade for Bargained Trust:** In connection with this contribution, on Thursday June 24, 2010, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Friday June 25, 2010 and settle on Wednesday June 30, 2010:

BlackRock Account #	Account Name	Transaction	Amount
608649	Entergy Barg VEBA US Eq Mkt Fd B	Purchase	\$975,000.00

In order to settle this upcoming trade, this letter authorizes you to wire funds from the VEBA trust account indicated below to BlackRock on Wednesday June 30, 2010:

BNYM Account #	Account Name	Transaction	Amount
K35F6081612	K35 – BlackRock US Eq	Outgoing Wire	\$975,000.00

I have enclosed a copy of BlackRock Order Confirmation W042482 which includes trade details and the wiring instructions for BlackRock.

3. **Reclassifications and Trades:** **Attachment 3** contains reclassification entries and trades that should be made among the Entergy Bargained, Non-Bargained Welfare and Non-Bargained Life VEBA trust plan accounts. These entries will reallocate cash levels in the plan accounts so that the VEBA trusts can reimburse certain Entergy companies for postretirement medical, dental, vision and life benefits paid during the first quarter of 2010. These transactions also help the plan accounts maintain balances near their target asset allocations.

A. **Trade Details for Non-Bargained Welfare Trust:** On Wednesday June 30, 2010, please transfer \$400,000.00 per the following table. Dave Krause at Duff & Phelps has been notified of the transfer and confirmed that cash in that amount will be available.

BNYM Account #	Account Name	Transfer	Amount
K36F6081772	K36 – Duff & Phelps	FROM	\$400,000.00
K36F6081712	K36 – Money Mkt	TO	\$400,000.00

B. *Trade Details for Non-Bargained Life Trust:* On Thursday June 24, 2010, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Friday June 25, 2010 and settle on Wednesday June 30, 2010:

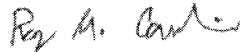
<u>BlackRock Account #</u>	<u>Account Name</u>	<u>Transaction</u>	<u>Amount</u>
608667	Entergy NB Life VEBA US Eq Mkt Fd B	Sale	\$62,000.00

To settle this trade, BlackRock will wire \$62,000.00 to BNYM account #K37F6081622. I have enclosed a copy of BlackRock Order Confirmation W042483. On Wednesday June 30, 2010, please transfer this amount to the Money Market account per the following table:

<u>BNYM Account #</u>	<u>Account Name</u>	<u>Transfer</u>	<u>Amount</u>
K37F6081622	K37 – BlackRock US Eq	FROM	\$62,000.00
K37F6081722	K37 – Money Mkt	TO	\$62,000.00

Please ensure all transactions post before the close of business on Wednesday June 30, 2010. If you have any questions or need additional information, please don't hesitate to contact me.

Sincerely,



Cc:	Monique Hoffmeister	Cheri Palmisano
	Liz Hunter	Megan Elkins
	Candace Johnson	Beth Celentano
	Alison Douglas	Kristin Alack
	Tricia Wrubleski	Judy Bergeron
	Noel Christmann	Natalie Newman
	Michelle Barberto	Glen Metzger (BNY Mellon)
	Lori Toncrey	Shelly Baum (BNY Mellon)
	Laura Tizzard	Tony Murino (BNY Mellon)
	Julie Paysse	Paul Koch (Aon Consulting)
	Felicia Smith-Williams	Tina Adams (Aon Consulting)



Memo

To Roger Cornelius

From Tina Adams

Cc Monique Hoffmeister, Andie Lopata, Liz Hunter, Tricia Wrubleski, Carrie Atkinson,
Jonathan Nemeth, Paul Koch, Kathy Orr

Date September 14, 2010

Re Entergy 2010 Q2 VEBA Reimbursements

Attached are five exhibits showing the amounts Entergy should reimburse itself from the VEBA/401(h) trusts for postretirement medical claims, postretirement dental claims, postretirement vision premiums, and postretirement life premiums paid through June 30, 2010.

Please note the following while reviewing the exhibits:

- ☐ Pilgrim medical, dental and life reimbursement information is included. However, both the Non-Bargaining Medical and Dental trusts have been depleted, thus no reimbursements are provided for these benefits.
- ☐ It is our understanding that there has not been a plan amendment to reflect the Bargained Technical & Professional group at Pilgrim. Therefore, there are no reimbursements for these Pilgrim groups since they are in the Non-Bargaining reimbursements. Similarly, the Bargained Security group is not included since they are not in the Bargaining VEBA.
- ☐ Consistent with 2009, the 2010 Vermont Yankee medical/dental reimbursement allocation between the VEBA and 401(h) sub-account is 55% and 45%, respectively.
- ☐ Vermont Yankee employees retiring on or after 1/1/2007 are eligible to participate in the vision plan. Since there is currently no money allocated to vision, we have not included the plan costs for reimbursement.
- ☐ Vermont Yankee Bargained IBEW employees retiring on or after 8/20/2007 will not contribute for medical or dental coverage. Our understanding is that a SMM was issued stating that this population will not contribute for coverage until VEBA assets are exhausted.
- ☐ Entergy New Orleans and Vermont Yankee Medicare Part B premium reimbursements paid by Entergy have been included.

If you have any questions, please do not hesitate to contact me at (732) 748-6520 or Carrie Atkinson at (732) 271-1763

Aon Consulting | Health & Benefits
400 Atrium Drive | 5th Floor South | Somerset, NJ 08873

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through June 2010 Postretirement Medical

Operating Unit	Work Group	January through June 2010 Reimbursement Estimate	January through March 2010 Reimbursement Estimate	Current April through June 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 1,521,142.00	\$ 820,038.00	\$ 701,104.00
	Non-Bargaining	<u>3,513,874.00</u>	<u>1,751,423.00</u>	<u>1,762,451.00</u>
	Total	\$ 5,035,016.00	\$ 2,571,461.00	\$ 2,463,555.00
Mississippi	Bargaining	\$ 584,526.00	\$ 275,882.00	\$ 308,644.00
	Non-Bargaining	<u>942,313.00</u>	<u>486,302.00</u>	<u>456,011.00</u>
	Total	\$ 1,526,839.00	\$ 762,184.00	\$ 764,655.00
New Orleans	Non-Bargaining Claims	\$ 1,735,700.00	\$ 851,906.00	\$ 883,794.00
	Non-Bargaining Part B	<u>20,255.40</u>	<u>10,127.70</u>	<u>10,127.70</u>
	Total	\$ 1,755,955.40	\$ 862,033.70	\$ 893,921.70
EOI - GGNS	Bargaining	\$ 249,359.00	\$ 169,586.00	\$ 79,773.00
	Non-Bargaining	<u>818,441.00</u>	<u>404,816.00</u>	<u>413,625.00</u>
	Total	\$ 1,067,800.00	\$ 574,402.00	\$ 493,398.00
Gulf States Texas	Bargaining	\$ 833,704.00	\$ 524,106.00	\$ 309,598.00
	Non-Bargaining	<u>1,835,615.00</u>	<u>958,246.00</u>	<u>877,369.00</u>
	Total	\$ 2,669,319.00	\$ 1,482,352.00	\$ 1,186,967.00
Nuclear - Pilgrim	Bargaining	\$ 503,870.00	\$ 159,936.00	\$ 343,934.00
Nuclear - VY*	Bargaining	\$ 115,522.00	\$ 64,532.00	\$ 50,990.00
	Non-Bargaining	133,408.55	68,517.90	64,890.65
	Bargaining Part B	1,989.00	994.50	994.50
	Non-Bargaining Part B	<u>1,458.60</u>	<u>729.30</u>	<u>729.30</u>
	Total	\$ 252,378.15	\$ 134,773.70	\$ 117,604.45
Nuclear - Palisades**	Bargaining	\$ 49,791.00	\$ 24,858.00	\$ 24,933.00
	Non-Bargaining	<u>110,821.00</u>	<u>55,457.00</u>	<u>55,364.00</u>
	Total	\$ 160,612.00	\$ 80,315.00	\$ 80,297.00
Combined	Bargaining	\$ 3,859,903.00	\$ 2,039,932.50	\$ 1,819,970.50
	Non-Bargaining	<u>9,111,886.55</u>	<u>4,587,524.90</u>	<u>4,524,361.65</u>
	Total	\$12,971,789.55	\$ 6,627,457.40	\$ 6,344,332.15

* Vermont Yankee medical and dental claims are combined for Pre-1/1/07 retirees.

** Palisades medical and vision claims are combined and included under medical for those non-bargaining retirees hired prior to 4/11/07.

- Non-bargaining VY VEBA claims represent 55% of total paid medical claims, Medicare Part B premiums, and administrative costs (remaining 45% reimbursed through the 401(h)).

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through June 2010 Postretirement Dental

Operating Unit	Work Group	January through June 2010 Reimbursement Estimate	January through March 2010 Reimbursement Estimate	Current April through June 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 101,690.00	\$ 54,637.00	\$ 47,053.00
	Non-Bargaining	234,411.00	116,219.00	118,192.00
	Total	\$ 336,101.00	\$ 170,856.00	\$ 165,245.00
Mississippi	Bargaining	\$ 34,331.00	\$ 21,586.00	\$ 12,745.00
	Non-Bargaining	80,915.00	43,160.00	37,755.00
	Total	\$ 115,246.00	\$ 64,746.00	\$ 50,500.00
New Orleans	Non-Bargaining	\$ 90,046.00	\$ 44,862.00	\$ 45,184.00
EOI - GGNS	Bargaining	\$ 6,862.00	\$ 2,517.00	\$ 4,345.00
	Non-Bargaining	39,846.00	18,416.00	21,430.00
	Total	\$ 46,708.00	\$ 20,933.00	\$ 25,775.00
Gulf States Texas	Bargaining	\$ 26,921.00	\$ 13,665.00	\$ 13,256.00
	Non-Bargaining	95,233.00	47,290.00	47,943.00
	Total	\$122,154.00	\$60,955.00	\$61,199.00
Nuclear - Pilgrim	Bargaining	\$ 13,996.00	\$ 6,145.00	\$ 7,851.00
Nuclear - VY*	Bargaining	\$ 2,570.00	\$ 1,669.00	\$ 901.00
	Non-Bargaining	3,028.00	1,973.00	1,055.00
	Total	\$ 5,598.00	\$ 3,642.00	\$ 1,956.00
Nuclear - Palisades	Bargaining	\$ 4,847.00	\$ 2,090.00	\$ 2,757.00
	Non-Bargaining	16,223.00	7,654.00	8,569.00
	Total	\$ 21,070.00	\$ 9,744.00	\$ 11,326.00
Combined	Bargaining	\$ 191,217.00	\$ 102,309.00	\$ 88,908.00
	Non-Bargaining	559,702.00	279,574.00	280,128.00
	Total	\$ 750,919.00	\$ 381,883.00	\$ 369,036.00

* Vermont Yankee medical and dental claims are combined and included under medical for Pre-1/1/07 retirees.

Ann Reimbursements for 2Q10 paid in 3Q10.xls\Den2010

September 14, 2010

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through June 2010 Postretirement Vision

Operating Unit	Work Group	January through June 2010 Reimbursement Estimate	January through March 2010 Reimbursement Estimate	Current April through June 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 18,677.00	\$ 9,190.00	\$ 9,487.00
	Non-Bargaining	<u>33,362.00</u>	<u>16,516.00</u>	<u>16,846.00</u>
	Total	\$ 52,039.00	\$ 25,706.00	\$ 26,333.00
Mississippi	Bargaining	\$ 5,067.00	\$ 2,509.00	\$ 2,558.00
	Non-Bargaining	<u>8,727.00</u>	<u>4,354.00</u>	<u>4,373.00</u>
	Total	\$ 13,794.00	\$ 6,863.00	\$ 6,931.00
New Orleans	Non-Bargaining	\$ 11,826.00	\$ 5,948.00	\$ 5,878.00
EOI - CCS	Bargaining	\$ 721.00	\$ 346.00	\$ 375.00
	Non-Bargaining	<u>5,197.00</u>	<u>2,573.00</u>	<u>2,624.00</u>
	Total	\$ 5,918.00	\$ 2,919.00	\$ 2,999.00
Gulf States Texas	Bargaining	\$ 5,752.00	\$ 2,864.00	\$ 2,888.00
	Non-Bargaining	<u>11,207.00</u>	<u>5,575.00</u>	<u>5,632.00</u>
	Total	\$ 16,959.00	\$ 8,439.00	\$ 8,520.00
Nuclear - Palisades*	Bargaining	\$ 0.00	\$ 0.00	\$ 0.00
	Non-Bargaining	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	\$ 0.00	\$ 0.00	\$ 0.00
Combined	Bargaining	\$ 30,217.00	\$ 14,909.00	\$ 15,308.00
	Non-Bargaining	<u>70,319.00</u>	<u>34,966.00</u>	<u>35,353.00</u>
	Total	\$ 100,536.00	\$ 49,875.00	\$ 50,661.00

* Palisades medical and vision claims are combined and included under medical for those non-bargaining retirees hired prior to 4/11/00

ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through June 2010 Postretirement Life

Operating Unit	Work Group	January through June 2010 Reimbursement Estimate	January through March 2010 Reimbursement Estimate	Current April through June 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 333,515.63	\$ 164,802.06	\$ 168,713.57
	Non-Bargaining	511,044.63	253,838.30	257,206.33
	Total	\$ 844,560.26	\$ 418,640.36	\$ 425,919.90
Mississippi	Bargaining	\$ 165,370.47	\$ 81,653.61	\$ 83,716.86
	Non-Bargaining	247,521.60	123,469.98	124,051.62
	Total	\$ 412,892.07	\$ 205,123.59	\$ 207,768.48
New Orleans	Non-Bargaining	\$ 405,371.67	\$ 203,434.50	\$ 201,937.17
EOI GONS	Bargaining	\$ 7,764.85	\$ 3,565.72	\$ 4,199.13
	Non-Bargaining	39,460.57	19,323.37	20,137.20
	Total	\$ 47,225.42	\$ 22,889.09	\$ 24,336.33
Gulf States - Texas	Bargaining	\$ 97,376.67	\$ 48,634.83	\$ 48,741.84
	Non-Bargaining	213,026.49	106,436.25	106,590.24
	Total	\$ 310,403.16	\$ 155,071.08	\$ 155,332.08
Nuclear - Pilgrim	Bargaining	\$ 13,799.22	\$ 6,969.45	\$ 6,829.77
	Non-Bargaining	11,215.14	5,534.82	5,680.32
	Total	\$ 25,014.36	\$ 12,504.27	\$ 12,510.09
Nuclear - VY	Bargaining	\$ 5,217.63	\$ 2,552.07	\$ 2,665.56
	Non-Bargaining	16,063.20	7,967.58	8,095.62
	Total	\$ 21,280.83	\$ 10,519.65	\$ 10,761.18
Nuclear - Palisades	Bargaining	\$ 458.33	\$ 218.25	\$ 240.08
	Non-Bargaining	1,091.25	545.63	545.63
	Total	\$ 1,549.58	\$ 763.88	\$ 785.70
Combined	Bargaining	\$ 623,502.80	\$ 308,395.99	\$ 315,106.81
	Non-Bargaining	1,444,794.55	720,550.43	724,244.13
	Total	\$ 2,068,297.35	\$ 1,028,946.42	\$ 1,039,350.93

Premiums exclude coverage amounts over \$50,000 for post-DEFRA retirees.

Ann Reimbursements for 2Q10 paid in 3Q10.xls \ Life2010

September 14, 2010



Entergy Services, Inc.
639 Loyola Avenue 70113
PO Box 61000 70161
New Orleans, LA
Tel 504 576 4313
Fax 504 576 4455
rcornel@entergy.com
Roger Cornelius
Lead Financial Analyst

September 27, 2010

VIA: FAX

Mr. Joshua Donohue
BNY Mellon Asset Servicing
BNY Mellon Center
500 Grant Street, Suite 0625
Pittsburgh, PA 15258

Re: Entergy VEBA Quarterly Withdrawals, Contributions, Reclassifications and Trades

Dear Josh:

This letter gives The Bank of New York Mellon instructions related to the quarterly withdrawals from the VEBA trusts (reimbursements), contributions to the trusts and reclassifications and trades within the trusts. Please see the three parts below:

1. Reimbursements: Please reimburse certain Entergy subsidiaries as described below from the Bargained, Non-Bargained Welfare, and Non-Bargained Life VEBA trusts for postretirement medical, dental, life and vision claims paid during the months of April through June 2010. These reimbursements have been approved by Steven C. McNeal pursuant to the authority delegated to him by the Employee Benefits Committee to approve withdrawals from the VEBA trusts. Please wire the following amounts as early as possible on Thursday September 30, 2010:

	Bargained	Non-Bargained Welfare	Non-Bargained Life	Aggregate
Entergy Arkansas, Inc.	(926,357.57)	(1,897,489.00)	(257,206.33)	(3,081,052.90)
Entergy Texas, Inc.	(374,483.84)	(930,944.00)	(106,590.24)	(1,412,018.08)
Entergy Mississippi, Inc.	(407,663.86)	(498,139.00)	(124,051.62)	(1,029,854.48)
Entergy New Orleans, Inc.	-	(944,983.70)	(201,937.17)	(1,146,920.87)
System Energy (EO/GGNS)	(88,692.13)	(437,679.00)	(20,137.20)	(546,508.33)
ENGCC (Pilgrim)	(358,614.77)	-	(5,680.32)	(364,295.09)
Vermont Yankee	(55,551.06)	(66,674.95)	(8,095.62)	(130,321.63)
Palisades	(27,930.08)	(63,933.00)	(545.63)	(92,408.71)
Total	(\$2,239,293.31)	(\$4,839,842.65)	(\$724,244.13)	(\$7,803,380.09)

The allocation of the reimbursements among plan accounts is reflected in **Attachment 1**. The wiring instructions are listed in **Attachment 1A**.

2. Contributions: On Thursday September 30, 2010, a total of \$8,476,274.80 will be sent by wire to The Bank of New York Mellon for deposit to the Mellon Bank Cash Flow Account (DDA #048771). The amount is to be distributed among the Entergy companies as reflected in the following table:

Entergy Arkansas, Inc.	\$4,506,500.00
Entergy Texas, Inc.	647,274.80
Entergy Mississippi, Inc.	1,206,500.00
Entergy New Orleans, Inc.	1,254,750.00
System Energy Resources, Inc.	861,250.00
Total	<u>\$8,476,274.80</u>

The individual company contributions are to be transferred from the Mellon Bank Cash Flow Account (DDA #048771) on Thursday September 30, 2010, and moved to the appropriate VEBA trust accounts in accordance with the attached schedule (**Attachment 2**). The contributions are to fund postretirement benefits for certain Entergy employee groups and are to be further credited to the beneficial interest accounts as shown in **Attachment 2**.

A. Contribution Trade for Bargained Trust: In connection with this contribution, on Friday September 24, 2010, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Monday September 27, 2010 and settle on Thursday September 30, 2010:

BlackRock Account #	Account Name	Transaction	Amount
608649	Entergy Barg VEBA US Eq Mkt Fd B	Purchase	\$1,050,000.00

In order to settle this upcoming trade, this letter authorizes you to wire funds from the VEBA trust account indicated below to BlackRock on Thursday September 30, 2010:

BNYM Account #	Account Name	Transaction	Amount
K35F6081612	K35 – BlackRock US Eq	Outgoing Wire	\$1,050,000.00

I have enclosed a copy of BlackRock Order Confirmation W043567 which includes trade details and the wiring instructions for BlackRock that you should already have on file.

3. Reclassifications and Trades: **Attachment 3** contains reclassification entries and trades that should be made among the Entergy Bargained, Non-Bargained Welfare and Non-Bargained Life VEBA trust plan accounts. These entries will reallocate cash levels in the plan accounts so that the VEBA trusts can reimburse certain Entergy companies for postretirement medical, dental, vision and life benefits paid during the second quarter of 2010. These transactions also help the plan accounts maintain balances near their target asset allocations.

A. Trade Details for Non-Bargained Welfare Trust: On Thursday September 30, 2010, please transfer \$445,000.00 per the following table. Dave Krause at Duff & Phelps has been notified of the transfer and confirmed that cash in that amount will be available.

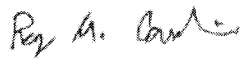
BNYM Account #	Account Name	Transfer	Amount
K36F6081772	K36 – Duff & Phelps	FROM	\$445,000.00
K36F6081712	K36 – Money Mkt	TO	\$445,000.00

B. *Trade Details for Non-Bargained Life Trust*: On Thursday September 30, 2010, please transfer \$135,000.00 per the following table. Rob Larkins at T. Rowe Price has been notified of the transfer and confirmed that cash in that amount will be available.

<u>BNYM Account #</u>	<u>Account Name</u>	<u>Transfer</u>	<u>Amount</u>
K37F6081792	K37 – T. Rowe Price	FROM	\$135,000.00
K37F6081722	K37 – Money Mkt	TO	\$135,000.00

Please ensure all transactions post before the close of business on Thursday September 30, 2010. If you have any questions or need additional information, please don't hesitate to contact me.

Sincerely,



Cc	Monique Hoffmeister	Glen Metzger (BNY Mellon)
	Liz Hunter	Shelly Baum (BNY Mellon)
	Candace Johnson	Paul Koch (Aon Consulting)
	Alison Douglas	Tina Adams (Aon Consulting)
	Tricia Wrubleski	Laura Tizzard
	Michelle Barbeito	Julie Paysse
	Noel Christmann	Julie Richardson
	Judy Bergeron	Megan Elkins
	Felicia Smith-Williams	Natalie Newman
	Kristin Alack Burge	Cheri Palmisano

Memo

To Roger Cornelius

From Tina Adams

Cc Monique Hoffmeister, Andie Lopata, Liz Hunter, Tricia Wrubleski, Carrie Atkinson,
Jonathan Nemeth, Paul Koch, Kathy Orr

Date November 18, 2010

Re Entergy 2010 Q3 VEBA Reimbursements

Attached are five exhibits showing the amounts Entergy should reimburse itself from the VEBA / 401(h) trusts for postretirement medical claims, postretirement dental claims, postretirement vision premiums, and postretirement life premiums paid through September 30, 2010.

Please note the following while reviewing the exhibits:

- ☐ Pilgrim medical, dental, and life reimbursement information is included. However, both the Non-Bargaining Medical and Dental trusts have been depleted, thus no reimbursements are provided for these benefits. The Non-Bargaining Life trust was reported to have an account balance of \$3,794 as of September 2010. This quarter's reimbursement will likely fully deplete the account. The actual reimbursement will be up to the available account balance, and no further reimbursements will be provided for this benefit.
- ☐ It is our understanding that there has not been a plan amendment to reflect the Bargained Technical & Professional group at Pilgrim. Therefore, there are no reimbursements for these Pilgrim groups since they are in the Non-Bargaining reimbursements. Similarly, the Bargained Security group is not included since they are not in the Bargaining VEBA.
- ☐ Consistent with 2009, the 2010 Vermont Yankee medical/dental reimbursement allocation between the VEBA and 401(h) sub-account is 55% and 45%, respectively.
- ☐ Vermont Yankee employees retiring on or after 1/1/2007 are eligible to participate in the vision plan. Since there is currently no money allocated to vision for Vermont Yankee, we have not included the plan costs for reimbursement.
- ☐ Vermont Yankee Bargained IBEW employees retiring on or after 8/20/2007 will not contribute for medical or dental coverage. Our understanding is that a SMM was issued stating that this population will not contribute for coverage until VEBA assets are exhausted.
- ☐ Entergy New Orleans and Vermont Yankee Medicare Part B premium reimbursements paid by Entergy have been included

If you have any questions, please do not hesitate to contact me at (732) 748-6520 or Carrie Atkinson at (732) 271-1763.



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through September 2010 Postretirement Medical

Operating Unit	Work Group	January through September 2010 Reimbursement Estimate	January through June 2010 Reimbursement Estimate	Current July through September 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 2,238,098 00	\$ 1,521,142 00	\$ 716,956 00
	Non-Bargaining	<u>5,486,296 00</u>	<u>3,513,874 00</u>	<u>1,972,422 00</u>
	Total	\$ 7,724,394 00	\$ 5,035,016 00	\$ 2,689,378 00
Mississippi	Bargaining	\$ 1,038,038 00	\$ 584,526 00	\$ 453,512 00
	Non-Bargaining	<u>1,402,133 00</u>	<u>942,313 00</u>	<u>459,820 00</u>
	Total	\$ 2,440,171 00	\$ 1,526,839 00	\$ 913,332 00
New Orleans	Non-Bargaining Claims	\$ 2,566,956 00	\$ 1,735,700 00	\$ 831,256 00
	Non-Bargaining Part B	<u>29,797 20</u>	<u>20,255 40</u>	<u>9,541 80</u>
	Total	\$ 2,596,753 20	\$ 1,755,955 40	\$ 840,797 80
EOI - GONS	Bargaining	\$ 347,727 00	\$ 249,359 00	\$ 98,368 00
	Non-Bargaining	<u>1,248,318 00</u>	<u>818,441 00</u>	<u>429,877 00</u>
	Total	\$ 1,596,045 00	\$ 1,067,800 00	\$ 528,245 00
Gulf States Texas	Bargaining	\$ 1,263,696 00	\$ 833,704 00	\$ 429,992 00
	Non-Bargaining	<u>2,754,616 00</u>	<u>1,835,615 00</u>	<u>919,001 00</u>
	Total	\$ 4,018,312 00	\$ 2,669,319 00	\$ 1,348,993 00
Nuclear - Pilgrim	Bargaining	\$ 715,822 00	\$ 503,870 00	\$ 211,952 00
Nuclear - VY*	Bargaining	\$ 170,714 00	\$ 115,522 00	\$ 55,192 00
	Non-Bargaining	198,474 10	133,408 55	65,065 55
	Bargaining Part B	2,983 50	1,989 00	994 50
	Non-Bargaining Part B	<u>2,187 90</u>	<u>1,458 60</u>	<u>729 30</u>
	Total	\$ 374,359 50	\$ 252,378 15	\$ 121,981 35
Nuclear - Palisades**	Bargaining	\$ 71,132 00	\$ 49,791 00	\$ 21,341 00
	Non-Bargaining	<u>164,982 00</u>	<u>110,821 00</u>	<u>54,161 00</u>
	Total	\$ 236,114 00	\$ 160,612 00	\$ 75,502 00
Combined	Bargaining	\$ 5,848,210 50	\$ 3,859,903 00	\$ 1,988,307 50
	Non-Bargaining	<u>13,853,760 20</u>	<u>9,111,886 55</u>	<u>4,741,873 65</u>
	Total	\$19,701,970 70	\$12,971,789 55	\$ 6,730,181 15

* Vermont Yankee medical and dental claims are combined for Pre-1/1/07 retirees.

** Palisades medical and vision claims are combined and included under medical for those non-bargaining retirees hired prior to 4/11/07

- Non-bargaining VY VEBA claims represent 55% of total paid medical claims, Medicare Part B premiums, and administrative costs (remaining 45% reimbursed through the 401(h))



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through September 2010 Postretirement Dental

Operating Unit	Work Group	January through September 2010 Reimbursement Estimate	January through June 2010 Reimbursement Estimate	Current July through September 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 139,914.00	\$ 101,690.00	\$ 38,224.00
	Non-Bargaining	<u>322,174.00</u>	<u>234,411.00</u>	<u>87,763.00</u>
	Total	\$ 462,088.00	\$ 336,101.00	\$ 125,987.00
Mississippi	Bargaining	\$ 48,624.00	\$ 34,331.00	\$ 14,293.00
	Non-Bargaining	<u>119,192.00</u>	<u>80,915.00</u>	<u>38,277.00</u>
	Total	\$ 167,816.00	\$ 115,246.00	\$ 52,570.00
New Orleans	Non-Bargaining	\$ 148,032.00	\$ 90,046.00	\$ 57,986.00
EOI - GGNS	Bargaining	\$ 11,722.00	\$ 6,862.00	\$ 4,860.00
	Non-Bargaining	<u>57,137.00</u>	<u>39,846.00</u>	<u>17,291.00</u>
	Total	\$ 68,859.00	\$ 46,708.00	\$ 22,151.00
Gulf States Texas	Bargaining	\$ 38,719.00	\$ 26,921.00	\$ 11,798.00
	Non-Bargaining	<u>146,709.00</u>	<u>95,233.00</u>	<u>51,476.00</u>
	Total	\$185,428.00	\$122,154.00	\$63,274.00
Nuclear - Pilgrim	Bargaining	\$ 19,082.00	\$ 13,996.00	\$ 5,086.00
Nuclear - VY*	Bargaining	\$ 2,897.00	\$ 2,570.00	\$ 327.00
	Non-Bargaining	<u>4,099.00</u>	<u>3,028.00</u>	<u>1,071.00</u>
	Total	\$ 6,996.00	\$ 5,598.00	\$ 1,398.00
Nuclear - Palisades	Bargaining	\$ 7,656.00	\$ 4,847.00	\$ 2,809.00
	Non-Bargaining	<u>25,309.00</u>	<u>16,223.00</u>	<u>9,086.00</u>
	Total	\$ 32,965.00	\$ 21,070.00	\$ 11,895.00
Combined	Bargaining	\$ 268,614.00	\$ 191,217.00	\$ 77,397.00
	Non-Bargaining	<u>822,652.00</u>	<u>559,702.00</u>	<u>262,950.00</u>
	Total	\$ 1,091,266.00	\$ 750,919.00	\$ 340,347.00

* Vermont Yankee medical and dental claims are combined and included under medical for Pre-1/1/07 retirees



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through September 2010 Postretirement Vision

Operating Unit	Work Group	January through September 2010 Reimbursement Estimate	January through June 2010 Reimbursement Estimate	Current July through September 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 28,349.00	\$ 18,677.00	\$ 9,672.00
	Non-Bargaining	<u>50,382.00</u>	<u>33,362.00</u>	<u>17,020.00</u>
	Total	\$ 78,731.00	\$ 52,039.00	\$ 26,692.00
Mississippi	Bargaining	\$ 7,608.00	\$ 5,067.00	\$ 2,541.00
	Non-Bargaining	<u>13,100.00</u>	<u>8,727.00</u>	<u>4,373.00</u>
	Total	\$ 20,708.00	\$ 13,794.00	\$ 6,914.00
New Orleans	Non-Bargaining	\$ 17,703.00	\$ 11,826.00	\$ 5,877.00
EOI - GGNS	Bargaining	\$ 1,124.00	\$ 721.00	\$ 403.00
	Non-Bargaining	<u>7,868.00</u>	<u>5,197.00</u>	<u>2,671.00</u>
	Total	\$ 8,992.00	\$ 5,918.00	\$ 3,074.00
Gulf States Texas	Bargaining	\$ 8,616.00	\$ 5,752.00	\$ 2,864.00
	Non-Bargaining	<u>16,853.00</u>	<u>11,207.00</u>	<u>5,646.00</u>
	Total	\$ 25,469.00	\$ 16,959.00	\$ 8,510.00
Nuclear - Palisades*	Bargaining	\$ 0.00	\$ 0.00	\$ 0.00
	Non-Bargaining	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Total	\$ 0.00	\$ 0.00	\$ 0.00
Combined	Bargaining	\$ 45,697.00	\$ 30,217.00	\$ 15,480.00
	Non-Bargaining	<u>105,906.00</u>	<u>70,319.00</u>	<u>35,587.00</u>
	Total	\$ 151,603.00	\$ 100,536.00	\$ 51,067.00

* Palisades medical and vision claims are combined and included under medical for those non-bargaining retirees hired prior to 4/11/07.



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through September 2010 Postretirement Life

Operating Unit	Work Group	January through September 2010 Reimbursement Estimate	January through June 2010 Reimbursement Estimate	Current July through September 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 504,436.34	\$ 333,515.63	\$ 170,920.71
	Non-Bargaining	<u>768,561.69</u>	<u>511,044.63</u>	<u>257,517.06</u>
	Total	\$ 1,272,998.03	\$ 844,560.26	\$ 428,437.77
Mississippi	Bargaining	\$ 248,407.44	\$ 165,370.47	\$ 83,036.97
	Non-Bargaining	<u>369,148.41</u>	<u>247,521.60</u>	<u>121,626.81</u>
	Total	\$ 617,555.85	\$ 412,892.07	\$ 204,663.78
New Orleans	Non-Bargaining	\$ 607,800.09	\$ 405,371.67	\$ 202,428.42
EOI - GGNS	Bargaining	\$ 12,045.46	\$ 7,764.85	\$ 4,280.61
	Non-Bargaining	<u>60,246.70</u>	<u>39,460.57</u>	<u>20,786.13</u>
	Total	\$ 72,292.16	\$ 47,225.42	\$ 25,066.74
Gulf States - Texas	Bargaining	\$ 145,823.58	\$ 97,376.67	\$ 48,446.91
	Non-Bargaining	<u>319,465.35</u>	<u>213,026.49</u>	<u>106,438.86</u>
	Total	\$ 465,288.93	\$ 310,403.16	\$ 154,885.77
Nuclear - Pilgrim	Bargaining	\$ 20,506.77	\$ 13,799.22	\$ 6,707.55
	Non-Bargaining	<u>16,581.18</u>	<u>11,215.14</u>	<u>5,366.04</u>
	Total	\$ 37,087.95	\$ 25,014.36	\$ 12,073.59
Nuclear - VY	Bargaining	\$ 8,005.41	\$ 5,217.63	\$ 2,787.78
	Non-Bargaining	<u>24,729.18</u>	<u>16,063.20</u>	<u>8,665.98</u>
	Total	\$ 32,734.59	\$ 21,280.83	\$ 11,453.76
Nuclear - Palisades	Bargaining	\$ 698.40	\$ 458.33	\$ 240.08
	Non-Bargaining	<u>1,636.88</u>	<u>1,091.25</u>	<u>545.63</u>
	Total	\$ 2,335.28	\$ 1,549.58	\$ 785.70
Combined	Bargaining	\$ 939,923.40	\$ 623,502.80	\$ 316,420.61
	Non-Bargaining	<u>2,168,169.48</u>	<u>1,444,794.55</u>	<u>723,374.93</u>
	Total	\$ 3,108,092.88	\$ 2,068,297.35	\$ 1,039,795.53

Premiums exclude coverage amounts over \$50,000 for post-DEFRA retirees

As of September 2010, the account balance for Pilgrim Non-Bargaining Life was \$3,794. This quarter's reimbursement will likely fully deplete the account. The actual reimbursement will be up to the available account balance, and no further reimbursements will be provided for this benefit.



Entergy Services, Inc.
639 Loyola Avenue 70113
P O Box 61000 70161
New Orleans, LA
Tel 504-576-2958
Fax 504-576-4455
mhoffme@entergy.com

Monique Hoffmeister
Manager of Investments

December 28, 2010

VIA: FAX

Mr. Joshua Donohue
BNY Mellon Asset Servicing
BNY Mellon Center
500 Grant Street, Suite 0625
Pittsburgh, PA 15258

Re: Entergy VEBA Quarterly Withdrawals, Contributions, Reclassifications and Trades

Dear Josh:

This letter gives The Bank of New York Mellon instructions related to the quarterly withdrawals from the VEBA trusts (reimbursements), contributions to the trusts and reclassifications and trades within the trusts. Please see the three parts below:

1. **Reimbursements:** Please reimburse certain Entergy subsidiaries as described below from the Bargained, Non-Bargained Welfare, and Non-Bargained Life VEBA trusts for postretirement medical, dental, life and vision claims paid during the months of July through September 2010. These reimbursements have been approved by Steven C. McNeal pursuant to the authority delegated to him by the Employee Benefits Committee to approve withdrawals from the VEBA trusts. Please wire the following amounts as early as possible on Friday December 31, 2010:

	Bargained	Non-Bargained Welfare	Non-Bargained Life	Aggregate
Entergy Arkansas, Inc.	935,772.71	2,077,205.00	257,517.06	3,270,494.77
Entergy Texas, Inc.	493,100.91	976,123.00	106,438.86	1,575,662.77
Entergy Mississippi, Inc.	553,382.97	502,470.00	121,626.81	1,177,479.78
Entergy New Orleans, Inc.	-	904,660.80	202,428.42	1,107,089.22
System Energy (EOI/GGNS)	107,911.61	449,839.00	20,786.13	578,536.74
ENGCO (Pilgrim)	223,745.55	-	2,990.38	226,735.93
Vermont Yankee	59,301.28	66,865.85	8,665.98	134,833.11
Palisades	24,390.08	63,247.00	545.63	88,182.71
Total	\$2,397,605.11	\$5,040,410.65	\$720,999.27	\$8,159,015.03

The allocation of the reimbursements among plan accounts is reflected in **Attachment 1**. The wiring instructions are listed in **Attachment 1A**.

2. Contributions: On Friday December 31, 2010, a total of \$8,070,000.00 will be sent by wire to The Bank of New York Mellon for deposit to the Mellon Bank Cash Flow Account (DDA #048771). The amount is to be distributed among the Entergy companies as reflected in the following table:

Entergy Arkansas, Inc.	\$4,406,000.00
Entergy Texas, Inc.	348,000.00
Entergy Mississippi, Inc.	1,209,000.00
Entergy New Orleans, Inc.	1,244,000.00
System Energy Resources, Inc.	863,000.00
Total	<u>\$8,070,000.00</u>

The individual company contributions are to be transferred from the Mellon Bank Cash Flow Account (DDA #048771) on Friday December 31, 2010, and moved to the appropriate VEBA trust accounts in accordance with the attached schedule (**Attachment 2**). The contributions are to fund postretirement benefits for certain Entergy employee groups and are to be further credited to the beneficial interest accounts as shown in **Attachment 2**.

3. Reclassifications and Trades: **Attachment 3** contains reclassification entries and trades that should be made among the Entergy Bargained, Non-Bargained Welfare and Non-Bargained Life VEBA trust plan accounts. These entries will reallocate cash levels in the plan accounts so that the VEBA trusts can reimburse certain Entergy companies for postretirement medical, dental, vision and life benefits paid during the third quarter of 2010. These transactions also help the plan accounts maintain balances near their target asset allocations.

A. Trade Details for Bargained Trust: On Wednesday December 22, 2010, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Tuesday December 28, 2010 and settle on Friday December 31, 2010:

<u>BlackRock Account #</u>	<u>Account Name</u>	<u>Transaction</u>	<u>Amount</u>
608649	Entergy Barg VEBA US Eq Mkt Fd B	Sale	\$215,000.00

To settle this trade, BlackRock will wire \$215,000.00 to BNYM account #K35F6081612. I have enclosed a copy of BlackRock Order Confirmation W044632. On Friday December 31, 2010, please transfer this amount to the Money Market account per the following table:

<u>BNYM Account #</u>	<u>Account Name</u>	<u>Transfer</u>	<u>Amount</u>
K35F6081612	K35 – BlackRock US Eq	FROM	\$215,000.00
K35F6081702	K35 – Money Mkt	TO	\$215,000.00

B. Trade Details for Non-Bargained Life Trust: On Wednesday December 22, 2010, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Tuesday December 28, 2010 and settle on Friday December 31, 2010:

<u>BlackRock Account #</u>	<u>Account Name</u>	<u>Transaction</u>	<u>Amount</u>
608667	Entergy NB Life VEBA US Eq Mkt Fd B	Sale	\$145,000.00

To settle this trade, BlackRock will wire \$145,000.00 to BNYM account #K37F6081622. I have enclosed a copy of BlackRock Order Confirmation W044633. On Friday December 31, 2010, please transfer this amount to the Money Market account per the following table:

<u>BNYM Account #</u>	<u>Account Name</u>	<u>Transfer</u>	<u>Amount</u>
K37F6081622	K37 – BlackRock US Eq	FROM	\$145,000.00
K37F6081722	K37 – Money Mkt	TO	\$145,000.00

Please ensure all transactions post before the close of business on Friday December 31, 2010. If you have any questions or need additional information, please don't hesitate to contact me.

Sincerely,

Monique Hoffmeister

Cc.	Roger Cornelius	Glen Metzger (BNY Mellon)
	Liz Hunter	Jonathan Nemeth (Aon Consulting)
	Candace Johnson	Paul Koch (Aon Consulting)
	Alison Douglas	Tina Adams (Aon Consulting)
	Tricia Wrubleski	Laura Tizzard
	Michelle Barbeito	Julie Paysse
	Noel Christmann	Julie Richardson
	Judy Bergeron	Megan Elkins
	Felicia Smith-Williams	Natalie Newman
	Kristin Alack Burge	Cheri Palmisano

Memo

To Roger Cornelius

From Tina Adams

Cc Monique Hoffmeister, Andie Lopata, Liz Hunter, Tricia Wrubleski, Carrie Atkinson,
Jonathan Nemeth, Paul Koch, Kathy Orr

Date March 15, 2010

Re Entergy 2010 Q4 VEBA Reimbursements

Attached are five exhibits showing the amounts Entergy should reimburse itself from the VEBA / 401(h) trusts for postretirement medical claims, postretirement dental claims, postretirement vision premiums, and postretirement life premiums paid through December 31, 2010.

Please note the following while reviewing the exhibits:

- ☐ Pilgrim medical, dental, and life reimbursement information is included. However, both the Non-Bargaining Medical and Dental trusts have been depleted, thus no reimbursements are provided for these benefits. The Non-Bargaining Life trust was depleted in the third quarter. No further reimbursements will be provided for this benefit.
- ☐ It is our understanding that there has not been a plan amendment to reflect the Bargained Technical & Professional group at Pilgrim. Therefore, there are no reimbursements for these Pilgrim groups since they are in the Non-Bargaining reimbursements. Similarly, the Bargained Security group is not included since they are not in the Bargaining VEBA.
- ☐ Consistent with 2009, the 2010 Vermont Yankee medical/dental reimbursement allocation between the VEBA and 401(h) sub-account is 55% and 45%, respectively.
- ☐ Vermont Yankee employees retiring on or after 1/1/2007 are eligible to participate in the vision plan. Since there is currently no money allocated to vision for Vermont Yankee, we have not included the plan costs for reimbursement.
- ☐ Vermont Yankee Bargained IBEW employees retiring on or after 8/20/2007 will not contribute for medical or dental coverage. Our understanding is that a SMM was issued stating that this population will not contribute for coverage until VEBA assets are exhausted.
- ☐ Entergy New Orleans and Vermont Yankee Medicare Part B premium reimbursements paid by Entergy have been included. Vermont Yankee Medicare Part B premiums reimbursements have been adjusted for 2010 based on clarification from Entergy.
- ☐ Full year 2010 medical claims for key employees and for Gulf States Utilities Management have been excluded from the reimbursements.

If you have any questions, please do not hesitate to contact me at (732) 748-6520 or Carrie Atkinson at (732) 271-1763.



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through December 2010 Postretirement Medical

Operating Unit	Work Group	January through December 2010 Reimbursement Estimate	January through September 2010 Reimbursement Estimate	Current October through December 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 3,244,093 00	\$ 2,238,098 00	\$ 1,005,995 00
	Non-Bargaining	<u>7,524,542 25</u>	<u>5,486,296 00</u>	<u>2,038,246 25</u>
	Total	\$10,768,635 25	\$ 7,724,394 00	\$ 3,044,241 25
Mississippi	Bargaining	\$ 1,474,452 00	\$ 1,038,038 00	\$ 436,414 00
	Non-Bargaining	<u>1,871,099 50</u>	<u>1,402,133 00</u>	<u>468,966 50</u>
	Total	\$ 3,345,551 50	\$ 2,440,171 00	\$ 905,380 50
New Orleans	Non-Bargaining Claims	\$ 3,542,826 00	\$ 2,566,956 00	\$ 975,870 00
	Non-Bargaining Part B	<u>39,087 90</u>	<u>29,797 20</u>	<u>9,290 70</u>
	Total	\$ 3,581,913 90	\$ 2,596,753 20	\$ 985,160 70
EOI - GGNS	Bargaining	\$ 490,509 00	\$ 347,727 00	\$ 142,782 00
	Non-Bargaining	<u>1,790,351 00</u>	<u>1,248,318 00</u>	<u>542,033 00</u>
	Total	\$ 2,280,860 00	\$ 1,596,045 00	\$ 684,815 00
Gulf States Texas	Bargaining	\$ 1,706,436 00	\$ 1,263,696 00	\$ 442,740 00
	Non-Bargaining	<u>3,592,996 56</u>	<u>2,754,616 00</u>	<u>838,380 56</u>
	Total	\$ 5,299,432 56	\$ 4,018,312 00	\$ 1,281,120 56
Nuclear - Pilgrim	Bargaining	\$ 947,619 00	\$ 715,822 00	\$ 231,797 00
Nuclear - VY*	Bargaining	\$ 238,967 00	\$ 170,714 00	\$ 68,253 00
	Non-Bargaining	233,606 45	198,474 10	35,132 35
	Bargaining Part B	2,652 00	2,983 50	(331 50)
	Non-Bargaining Part B	<u>729 30</u>	<u>2,187 90</u>	<u>(1,458 60)</u>
	Total	\$ 475,954 75	\$ 374,359 50	\$ 101,595 25
Nuclear - Palisades**	Bargaining	\$ 94,363 00	\$ 71,132 00	\$ 23,231 00
	Non-Bargaining	<u>202,258 00</u>	<u>164,982 00</u>	<u>37,276 00</u>
	Total	\$ 296,621 00	\$ 236,114 00	\$ 60,507 00
Combined	Bargaining	\$ 8,199,091 00	\$ 5,848,210 50	\$ 2,350,880 50
	Non-Bargaining	<u>18,797,496 96</u>	<u>13,853,760 20</u>	<u>4,943,736 76</u>
	Total	\$26,996,587 96	\$19,701,970 70	\$ 7,294,617 26

* Vermont Yankee medical and dental claims are combined for Pre-1/1/07 retirees

** Palisades medical and vision claims are combined and included under medical for those non-bargaining retirees hired prior to 4/11/07

- Non-bargaining VY VEBA claims represent 55% of total paid medical claims, Medicare Part B premiums, and administrative costs (remaining 45% reimbursed through the 401(h)).

- Nuclear - VY Part B premiums based on updated information (fewer retirees than originally estimated)



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through December 2010 Postretirement Dental

Operating Unit	Work Group	January through December 2010 Reimbursement Estimate	January through September 2010 Reimbursement Estimate	Current October through December 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 181,796 00	\$ 139,914.00	\$ 41,882 00
	Non-Bargaining	<u>419,171 90</u>	<u>322,174 00</u>	<u>96,997.90</u>
	Total	\$ 600,967 90	\$ 462,088 00	\$ 138,879.90
Mississippi	Bargaining	\$ 59,939 00	\$ 48,624 00	\$ 11,315.00
	Non-Bargaining	<u>165,875 00</u>	<u>119,192 00</u>	<u>46,683 00</u>
	Total	\$ 225,814.00	\$ 167,816.00	\$ 57,998.00
New Orleans	Non-Bargaining	\$ 189,751.00	\$ 148,032.00	\$ 41,719 00
EOI - GGNS	Bargaining	\$ 14,701 00	\$ 11,722.00	\$ 2,979 00
	Non-Bargaining	<u>79,444 00</u>	<u>57,137 00</u>	<u>22,307 00</u>
	Total	\$ 94,145.00	\$ 68,859 00	\$ 25,286.00
Gulf States Texas	Bargaining	\$ 52,671 00	\$ 38,719 00	\$ 13,952 00
	Non-Bargaining	<u>185,201.60</u>	<u>146,709 00</u>	<u>38,492 60</u>
	Total	\$237,872 60	\$185,428.00	\$52,444.60
Nuclear - Pilgrim	Bargaining	\$ 27,818 00	\$ 19,082.00	\$ 8,736 00
Nuclear - VY*	Bargaining	\$ 3,825 00	\$ 2,897 00	\$ 928.00
	Non-Bargaining	<u>4,915 00</u>	<u>4,099 00</u>	<u>816 00</u>
	Total	\$ 8,740.00	\$ 6,996 00	\$ 1,744.00
Nuclear - Palisades	Bargaining	\$ 10,646.00	\$ 7,656 00	\$ 2,990 00
	Non-Bargaining	<u>31,026 00</u>	<u>25,309 00</u>	<u>5,717 00</u>
	Total	\$ 41,672 00	\$ 32,965.00	\$ 8,707.00
Combined	Bargaining	\$ 351,396.00	\$ 268,614 00	\$ 82,782 00
	Non-Bargaining	<u>1,075,384.50</u>	<u>822,652 00</u>	<u>252,732.50</u>
	Total	\$ 1,426,780.50	\$ 1,091,266 00	\$ 335,514 50

* Vermont Yankee medical and dental claims are combined and included under medical for Pre-1/1/07 retirees



ENTERGY CORPORATION

**2010 Preliminary Reimbursement From VEBA Trust
January through December 2010 Postretirement Vision**

Operating Unit	Work Group	January through December 2010 Reimbursement Estimate	January through September 2010 Reimbursement Estimate	Current October through December 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 38,070 00	\$ 28,349 00	\$ 9,721 00
	Non-Bargaining	<u>67,108 36</u>	<u>50,382 00</u>	<u>16,726 36</u>
	Total	\$ 105,178 36	\$ 78,731 00	\$ 26,447 36
Mississippi	Bargaining	\$ 10,168 00	\$ 7,608 00	\$ 2,560 00
	Non-Bargaining	<u>17,399 96</u>	<u>13,100 00</u>	<u>4,299 96</u>
	Total	\$ 27,567 96	\$ 20,708 00	\$ 6,859 96
New Orleans	Non-Bargaining	\$ 23,572 00	\$ 17,703 00	\$ 5,869 00
EOI - GGNS	Bargaining	\$ 1,570 00	\$ 1,124 00	\$ 446 00
	Non-Bargaining	<u>10,510 00</u>	<u>7,868 00</u>	<u>2,642 00</u>
	Total	\$ 12,080 00	\$ 8,992 00	\$ 3,088 00
Gulf States - Texas	Bargaining	\$ 11,488 00	\$ 8,616 00	\$ 2,872 00
	Non-Bargaining	<u>22,339 24</u>	<u>16,853 00</u>	<u>5,486 24</u>
	Total	\$ 33,827 24	\$ 25,469 00	\$ 8,358 24
Nuclear - Palisades*	Bargaining	\$ 0 00	\$ 0 00	\$ 0 00
	Non-Bargaining	<u>0 00</u>	<u>0 00</u>	<u>0 00</u>
	Total	\$ 0 00	\$ 0 00	\$ 0 00
Combined	Bargaining	\$ 61,296 00	\$ 45,697 00	\$ 15,599 00
	Non-Bargaining	<u>140,929 56</u>	<u>105,906 00</u>	<u>35,023 56</u>
	Total	\$ 202,225 56	\$ 151,603 00	\$ 50,622 56

* Palisades medical and vision claims are combined and included under medical for those non-bargaining retirees hired prior to 4/11/07



ENTERGY CORPORATION

2010 Preliminary Reimbursement From VEBA Trust
January through December 2010 Postretirement Life

Operating Unit	Work Group	January through December 2010 Reimbursement Estimate	January through September 2010 Reimbursement Estimate	Current October through December 2010 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 678,143.08	\$ 504,436.34	\$ 173,706.74
	Non-Bargaining	<u>1,021,086.71</u>	<u>768,561.69</u>	<u>252,525.02</u>
	Total	\$ 1,699,229.79	\$ 1,272,998.03	\$ 426,231.76
Mississippi	Bargaining	\$ 332,466.49	\$ 248,407.44	\$ 84,059.05
	Non-Bargaining	<u>487,240.95</u>	<u>369,148.41</u>	<u>118,092.54</u>
	Total	\$ 819,707.44	\$ 617,555.85	\$ 202,151.59
New Orleans	Non-Bargaining	\$ 810,179.80	\$ 607,800.09	\$ 202,379.71
EOI - GGNS	Bargaining	\$ 16,515.52	\$ 12,045.46	\$ 4,470.06
	Non-Bargaining	<u>80,962.63</u>	<u>60,246.70</u>	<u>20,715.93</u>
	Total	\$ 97,478.15	\$ 72,292.16	\$ 25,185.99
Gulf States - Texas	Bargaining	\$ 194,868.78	\$ 145,823.58	\$ 49,045.20
	Non-Bargaining	<u>422,956.01</u>	<u>319,465.35</u>	<u>103,490.66</u>
	Total	\$ 617,824.79	\$ 465,288.93	\$ 152,535.86
Nuclear - Pilgrim	Bargaining	\$ 27,214.32	\$ 20,506.77	\$ 6,707.55
	Non-Bargaining *	<u>16,581.18</u>	<u>16,581.18</u>	<u>0.00</u>
	Total	\$ 43,795.50	\$ 37,087.95	\$ 6,707.55
Nuclear - VY	Bargaining	\$ 10,793.19	\$ 8,005.41	\$ 2,787.78
	Non-Bargaining	<u>33,540.66</u>	<u>24,729.18</u>	<u>8,811.48</u>
	Total	\$ 44,333.85	\$ 32,734.59	\$ 11,599.26
Nuclear - Palisades	Bargaining	\$ 916.65	\$ 698.40	\$ 218.25
	Non-Bargaining	<u>2,204.33</u>	<u>1,636.88</u>	<u>567.45</u>
	Total	\$ 3,120.98	\$ 2,335.28	\$ 785.70
Combined	Bargaining	\$ 1,260,918.03	\$ 939,923.40	\$ 320,994.63
	Non-Bargaining	<u>2,874,752.27</u>	<u>2,168,169.48</u>	<u>706,582.79</u>
	Total	\$ 4,135,670.30	\$ 3,108,092.88	\$ 1,027,577.42

Premiums exclude coverage amounts over \$50,000 for post-DEFRA retirees.

* Only a portion of the 3Q10 was reimbursed before available assets ran out. No further reimbursements will be made for this benefit.



Entergy Services, Inc.
639 Loyola Avenue 70113
P O Box 61000 70161
New Orleans, LA
Tel 504-576-4313
Fax 504-576-4455
rcomel@entergy.com

Roger Cornelius
Lead Financial Analyst

March 25, 2011

VIA: FAX

Mr. Joshua Donohue
BNY Mellon Asset Servicing
BNY Mellon Center
500 Grant Street, Suite 0625
Pittsburgh, PA 15258

Re: Entergy VEBA Quarterly Withdrawals, Contributions, Reclassifications and Trades

Dear Josh:

This letter gives The Bank of New York Mellon instructions related to the quarterly withdrawals from the VEBA trusts (reimbursements), contributions to the trusts and reclassifications and trades within the trusts. Please see the three parts below:

1. Reimbursements: Please reimburse certain Entergy subsidiaries as described below from the Bargaining, Non-Bargaining and Non-Bargaining Life VEBA trusts for postretirement medical, dental, life and vision claims paid during the months of October through December 2010. These reimbursements have been approved by Steven C. McNeal pursuant to the authority delegated to him by the Employee Benefits Committee to approve withdrawals from the VEBA trusts. Please wire the following amounts as early as possible on Thursday March 31, 2011:

	Bargaining	Non-Bargaining	Non-Bargaining Life	Aggregate
Entergy Arkansas, Inc.	1,231,304.74	2,151,970.51	252,525.02	3,635,800.27
Entergy Texas, Inc.	508,609.20	882,359.40	103,490.66	1,494,459.26
Entergy Mississippi, Inc.	534,348.05	519,949.46	118,092.54	1,172,390.05
Entergy New Orleans, Inc.	-	1,032,748.70	202,379.71	1,235,128.41
System Energy (EOI/GGNS)	150,677.06	566,982.00	20,715.93	738,374.99
ENGCC (Pilgrim)	247,240.55	-	-	247,240.55
Vermont Yankee	71,637.28	34,489.75	8,811.48	114,938.51
Palisades	26,439.25	42,993.00	567.45	69,999.70
Total	\$2,770,256.13	\$5,231,492.82	\$706,582.79	\$8,708,331.74

The allocation of the reimbursements among plan accounts is reflected in Attachment 1. The wiring instructions are listed in Attachment 1A.

2. Contributions: On Thursday March 31, 2011, a total of \$10,119,545.00 will be sent by wire to The Bank of New York Mellon for deposit to the Mellon Bank Cash Flow Account (DDA #048771). The amount is to be distributed among the Entergy companies as reflected in the following table:

Entergy Arkansas, Inc.	\$6,501,750.00
Entergy Texas, Inc.	419,545.00
Entergy Mississippi, Inc.	1,318,000.00
Entergy New Orleans, Inc.	868,250.00
System Energy Resources, Inc.	1,012,000.00
Total	<u>\$10,119,545.00</u>

The individual company contributions are to be transferred from the Mellon Bank Cash Flow Account (DDA #048771) on Thursday March 31, 2011, and moved to the appropriate VEBA trust accounts in accordance with the attached schedule (**Attachment 2**). The contributions are to fund postretirement benefits for certain Entergy employee groups and are to be further credited to the beneficial interest accounts as shown in **Attachment 2**.

3. Reclassifications and Trades: **Attachment 3** contains reclassification entries and trades that should be made among the Entergy Bargaining, Non-Bargaining and Non-Bargaining Life VEBA trust plan accounts. These entries will reallocate cash levels in the plan accounts so that the VEBA trusts can reimburse certain Entergy companies for postretirement medical, dental, vision and life benefits paid during the fourth quarter of 2010. These transactions also help the plan accounts maintain balances near their target asset allocations.

A. Trade Details for Non-Bargaining Trust: On Thursday March 24, 2011, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Monday March 28, 2011 and settle on Thursday March 31, 2011:

<u>BlackRock Account #</u>	<u>Account Name</u>	<u>Transaction</u>	<u>Amount</u>
608658	Entergy NB Welf VEBA US Eq Mkt Fd B	Sale	\$840,000.00

To settle this trade, BlackRock will wire \$840,000.00 to BNYM account #K36F6081632. I have enclosed a copy of BlackRock Order Confirmation W045671. On Thursday March 31, 2011, please transfer this amount to the Money Market account per the following table:

<u>BNYM Account #</u>	<u>Account Name</u>	<u>Transfer</u>	<u>Amount</u>
K36F6081632	K36 - BlackRock US Eq	FROM	\$840,000.00
K36F6081712	K36 - Money Mkt	TO	\$840,000.00

B. *Trade Details for Non-Bargaining Life Trust*: On Thursday March 24, 2011, BlackRock was authorized to execute the following US Equity Market Fund B trade scheduled to trade on Monday March 28, 2011 and settle on Thursday March 31, 2011:

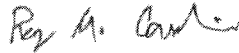
<u>BlackRock Account #</u>	<u>Account Name</u>	<u>Transaction</u>	<u>Amount</u>
608667	Entergy NB Life VEBA US Eq Mkt Fd B	Sale	\$280,000.00

To settle this trade, BlackRock will wire \$280,000.00 to BNYM account #K37F6081622. I have enclosed a copy of BlackRock Order Confirmation W045672. On Thursday March 31, 2011, please transfer this amount to the Money Market account per the following table:

<u>BNYM Account #</u>	<u>Account Name</u>	<u>Transfer</u>	<u>Amount</u>
K37F6081622	K37 - BlackRock US Eq	FROM	\$280,000.00
K37F6081722	K37 - Money Mkt	TO	\$280,000.00

Please ensure all transactions post before the close of business on Thursday March 31, 2011. If you have any questions or need additional information, please don't hesitate to contact me.

Sincerely,



Cc:	Monique Hoffmeister	Glen Metzger (BNY Mellon)
	Liz Hunter	Jonathan Nemeth (Aon Hewitt)
	Candace Johnson	Paul Koch (Aon Hewitt)
	Alison Douglas	Tina Adams (Aon Hewitt)
	Tricia Wrubleski	Laura Tizzard
	Michelle Barbeito	Julie Paysse
	Noel Christmann	Julie Richardson
	Judy Bergeron	Megan Elkins
	Felicia Smith-Williams	Natalie Newman
	Kristin Alack Burge	Cheri Palmisano

Memo

To Roger Cornelius

From Tina Adams

Cc Monique Hoffmeister, Andie Lopata, Liz Hunter, Tricia Wrubleski, Carrie Atkinson,
Jonathan Nemeth, Paul Koch, Kathy Orr

Date June 17, 2011

Re Entergy 2011 Q1 VEBA Reimbursements

Attached are five exhibits showing the amounts Entergy should reimburse itself from the VEBA / 401(h) trusts for postretirement medical claims, postretirement dental claims, postretirement vision premiums, and postretirement life premiums paid through December 31, 2010.

Please note the following while reviewing the exhibits:

- ☐ Pilgrim bargaining medical, dental, and life reimbursement information is included. However, the Non-Bargaining Medical, Dental, and Life trusts have been depleted, thus no reimbursements are provided for these benefits.
- ☐ It is our understanding that there has not been a plan amendment to reflect the Bargained Technical & Professional group at Pilgrim. Therefore, there are no reimbursements for these Pilgrim groups since they are in the Non-Bargaining benefit plans. Similarly, the Bargained Security group is not included since they are not included in the Bargaining VEBA.
- ☐ Consistent with 2010, the 2011 Vermont Yankee medical / dental reimbursement allocation between the VEBA and 401(h) sub-account is 55% and 45%, respectively.
- ☐ Vermont Yankee employees retiring on or after 1/1/2007 are eligible to participate in the vision plan. Since there is currently no money allocated to a vision sub-account for Vermont Yankee, we have not included the plan costs for reimbursement.
- ☐ Vermont Yankee Bargained IBEW employees retiring on or after 8/20/2007 will not contribute for medical or dental coverage. Our understanding is that a SMM was issued stating that this population will not contribute for coverage until VEBA assets are exhausted.
- ☐ Entergy New Orleans and Vermont Yankee Medicare Part B premium reimbursements paid by Entergy have been included.

If you have any questions, please do not hesitate to contact me at (732) 748-6520 or Carrie Atkinson at (732) 271-1763.



ENTERGY CORPORATION

2011 Preliminary Reimbursement From VEBA Trust
January through March 2011 Postretirement Medical

Operating Unit	Work Group	Current January through March 2011 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 767,925 00
	Non-Bargaining	<u>1,655,424 00</u>
	Total	\$ 2,423,349 00
Mississippi	Bargaining	\$ 261,532 00
	Non-Bargaining	<u>331,136 00</u>
	Total	\$ 592,668 00
New Orleans	Non-Bargaining Claims	\$ 807,367 00
	Non-Bargaining Part B	<u>8,370 00</u>
	Total	\$ 815,737 00
EOI - GGNS	Bargaining	\$ 141,159 00
	Non-Bargaining	<u>348,588 00</u>
	Total	\$ 489,747 00
Gulf States Texas	Bargaining	\$ 355,436 00
	Non-Bargaining	<u>800,393 00</u>
	Total	\$ 1,155,829 00
Nuclear - Pilgrim	Bargaining	\$ 202,590 00
Nuclear - VY*	Bargaining	\$ 257,075 00
	Non-Bargaining	71,610 00
	Bargaining Part B	692 40
	Non-Bargaining Part B	<u>571 23</u>
	Total	\$ 329,948 63
Nuclear - Palisades	Bargaining	\$ 8,405 00
	Non-Bargaining	<u>70,354 00</u>
	Total	\$ 78,759 00
Combined	Bargaining	\$ 1,994,814 40
	Non-Bargaining	<u>4,093,813 23</u>
	Total	\$ 6,088,627 63

* Vermont Yankee medical and dental claims are combined for Pre-1/1/07 retirees
- Non-bargaining VY VEBA claims represent 55% of total paid medical claims, Medicare Part B premiums, and administrative costs (remaining 45% reimbursed through the 401(h)).



ENTERGY CORPORATION

**2011 Preliminary Reimbursement From VEBA Trust
January through March 2011 Postretirement Dental**

<u>Operating Unit</u>	<u>Work Group</u>	<u>Current January through March 2011 Reimbursement Estimate</u>
Arkansas & ANO	Bargaining	\$ 65,251.00
	Non-Bargaining	<u>103,838 00</u>
	Total	\$ 169,089 00
Mississippi	Bargaining	\$ 18,425.00
	Non-Bargaining	<u>34,535 00</u>
	Total	\$ 52,960.00
New Orleans	Non-Bargaining	\$ 53,170 00
EOI - GGNS	Bargaining	\$ 3,100 00
	Non-Bargaining	<u>22,904.00</u>
	Total	\$ 26,004 00
Gulf States Texas	Bargaining	\$ 22,643 00
	Non-Bargaining	<u>49,678 00</u>
	Total	\$72,321 00
Nuclear - Pilgrim	Bargaining	\$ 9,960 00
Nuclear - VY*	Bargaining	\$ 950.00
	Non-Bargaining	<u>1,745.00</u>
	Total	\$ 2,695 00
Nuclear - Palisades	Bargaining	\$ 1,395 00
	Non-Bargaining	<u>1,486 00</u>
	Total	\$ 2,881 00
Combined	Bargaining	\$ 121,724.00
	Non-Bargaining	<u>267,356 00</u>
	Total	\$ 389,080 00

* Vermont Yankee medical and dental claims are combined and included under medical for Pre-1/1/07 retirees.



ENTERGY CORPORATION

2011 Preliminary Reimbursement From VEBA Trust
 January through March 2011 Postretirement Vision

Operating Unit	Work Group	Current January through March 2011 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 10,135 00
	Non-Bargaining	<u>17,109 00</u>
	Total	\$ 27,244 00
Mississippi	Bargaining	\$ 2,715 00
	Non-Bargaining	<u>4,482 00</u>
	Total	\$ 7,197 00
New Orleans	Non-Bargaining	\$ 6,250 00
EOI - GGNS	Bargaining	\$ 472 00
	Non-Bargaining	<u>2,467 00</u>
	Total	\$ 2,939 00
Gulf States - Texas	Bargaining	\$ 3,103 00
	Non-Bargaining	<u>5,810 00</u>
	Total	\$ 8,913 00
Combined	Bargaining	\$ 16,425 00
	Non-Bargaining	<u>36,118 00</u>
	Total	\$ 52,543 00



ENTERGY CORPORATION

2011 Preliminary Reimbursement From VEBA Trust
January through March 2011 Postretirement Life

Operating Unit	Work Group	Current January through March 2011 Reimbursement Estimate
Arkansas & ANO	Bargaining	\$ 181,310.59
	Non-Bargaining	<u>266,177.38</u>
	Total	\$ 447,487.97
Mississippi	Bargaining	\$ 88,218.33
	Non-Bargaining	<u>125,259.46</u>
	Total	\$ 213,477.79
New Orleans	Non-Bargaining	\$ 207,456.65
EOI - GGNS	Bargaining	\$ 4,811.64
	Non-Bargaining	<u>21,572.59</u>
	Total	\$ 26,384.23
Gulf States - Texas	Bargaining	\$ 49,992.90
	Non-Bargaining	<u>110,177.52</u>
	Total	\$ 160,170.42
Nuclear - Pilgrim	Bargaining	\$ 6,917.49
Nuclear - VY	Bargaining	\$ 2,502.78
	Non-Bargaining	<u>8,647.62</u>
	Total	\$ 11,150.40
Nuclear - Palisades	Bargaining	\$ 227.25
	Non-Bargaining	<u>872.64</u>
	Total	\$ 1,099.89
Combined	Bargaining	\$ 333,980.98
	Non-Bargaining	<u>740,163.86</u>
	Total	\$ 1,074,144.84

Premiums exclude coverage amounts over \$50,000 for post-DEFRA retirees.