

ENTERGY TEXAS, INC.
COST-OF-SERVICE WORKPAPERS
SCHEDULE P
12 MONTHS ENDED MARCH 31, 2013
VOLUME 1

INDEX

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Entergy Texas, Inc.
Cost of Service
AJ01 Rate Schedule Revenues
Adjustment to annualize rate schedule revenues
For The Test Year Ended March 31, 2013

This adjustment is to annualize rate schedule revenues excluding fuel revenues for Texas Retail, remove wholesale revenues, and to adjust other operating revenue to reflect the Rate Schedules MES, EAPS, LQF, RPSC and SMS.

LINE_ITEM	FN	Amount
RSRR-440-445 SALES-RETAIL		(1,055,401,555) [1]
RSRRT-440-445 SALES-RETAIL		671,102,245 [2]
RSRWS-447 WHOLESale SALES		(32,896,401) [1]
RO456D-456 OTHER ELECTRIC REVENUE - DATALINK		20,960 [3]
RO456DD-456 OTHER ELECTRIC REVENUE - DRAW DRAFT		(63,028) [3]
RO456E-456 OTHER ELECTRIC REVENUE - EAPS		361,323 [3]
RO456L-456 OTHER ELECTRIC REVENUE - LQF		94,776 [3]
RO456REC-456 OTHER ELECTRIC REVENUE - REC		(70,400) [3]
RO456S-456 OTHER ELECTRIC REVENUE - SMS		9,206,005 [3]
Grand Total		(407,646,074)

Notes:

[1] Reference WP/P RV 1

[2] Reference WP/P AJ 1.2

[3] Reference WP/P AJ 1.3

ENTERGY TEXAS, INC.
REVENUE SUMMARY
FOR THE TWELVE MONTHS ENDING MARCH 31, 2013

Line No.	Rate Class	Present					Proposed					Base Plus Rider Change	
		Present Base Rate Revenue (1)	Present Rider Revenue (2)	Present Fuel Revenue (3)	Total Present Revenue	Proposed Base Rate Revenue (4)	Proposed Rider Revenue (5)	Proposed Rider Revenue (2)	Proposed Fuel Revenue (3)	Total Proposed Revenue	Change To Base Plus Rider Revenue	Percent Change (m)	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1	Residential Service	\$ 372,898,306	\$ 59,482,352	\$ 201,873,934	\$ 634,254,592	\$ 374,947,750	\$ 5,726,188	\$ 59,482,352	\$ 201,873,934	\$ 642,030,224	\$ 7,775,632	1.80%	
2	Small General Service	\$ 19,956,747	\$ 4,351,417	\$ 10,571,033	\$ 34,879,197	\$ 20,126,457	\$ 304,957	\$ 4,351,417	\$ 10,571,033	\$ 35,353,864	\$ 474,667	1.95%	
3	General Service	\$ 130,740,516	\$ 26,946,488	\$ 116,272,196	\$ 273,959,200	\$ 154,289,882	\$ 3,097,107	\$ 26,946,488	\$ 116,272,196	\$ 300,605,673	\$ 26,646,473	16.90%	
4	Large General Service	\$ 45,787,173	\$ 7,619,840	\$ 53,921,148	\$ 107,328,161	\$ 49,540,793	\$ 1,348,959	\$ 7,619,840	\$ 53,921,148	\$ 112,430,740	\$ 5,102,579	9.55%	
5	Large Industrial Power Service	\$ 92,488,997	\$ 11,035,769	\$ 175,955,533	\$ 279,480,299	\$ 101,744,880	\$ 3,955,387	\$ 11,035,769	\$ 175,955,533	\$ 292,691,569	\$ 13,211,270	12.76%	
6	Lighting Service	\$ 9,230,506	\$ 3,116,304	\$ 2,856,727	\$ 15,203,537	\$ 9,055,356	\$ 98,326	\$ 3,116,304	\$ 2,856,727	\$ 15,126,713	\$ (76,824)	-0.62%	
7	Total Retail	\$ 671,102,245	\$ 112,552,170	\$ 561,450,571	\$ 1,345,104,986	\$ 709,705,118	\$ 14,530,924	\$ 112,552,170	\$ 561,450,571	\$ 1,398,238,783	\$ 53,133,797	6.78%	

- (1) LIPS includes the Interruptible Service (IS) credit.
(2) Summary rider revenue (Source WP/Q-7/RD-5) applied for both present and proposed rider revenue.
(3) Composite fuel factor (Source WP/Q-7/RD-2) applied for both present and proposed fuel revenue.
(4) LIPS includes the proposed Interruptible Service (IS) credit which did not change from present.
(5) Rough Production Cost Equalization Adjustment Rider and Rate Case Expense Rider
Please refer to the electronic source of Schedule Q-7 for the electronic copy of this schedule.

Note: See Schedule O-4.1 column (b) for unadjusted base and fuel revenue.

ENTERGY TEXAS, INC.
RECLASSIFIED REVENUE
TWELVE MONTHS ENDING MARCH 31, 2013

Line No.	Description	Base	Fuel
1	EAPS	\$ 361,323	\$ 1,857,203
2	DATALINK	\$ 20,960	\$ -
3	SMS	\$ 9,206,005	\$ 7,604,402
4	DDBC	\$ (63,028)	
5	RPSC	\$ (70,400)	
6	LQF Adjusted	\$ 94,776	\$ -
7	Total	\$ 9,549,636	\$ 9,461,605

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Entergy Texas, Inc.
Cost of Service
AJ02 External ITC Transaction Costs
External ITC Transaction Costs
For The Test Year Ended March 31, 2013

Remove External ITC Transaction Costs from the Test Year

LINE_ITEM	FN	Amount [1]
OMT560-560 OPER SUPVSN & ENGINEERING	TH	(1,670)
OMT560-560 OPER SUPVSN & ENGINEERING	TL	(2,813)
OMT566-566 MISC TRANSMISSION EXPENSE	TH	(106,151)
OMT566-566 MISC TRANSMISSION EXPENSE	TL	(178,860)
OMD580-580 OPER SUPVSN & ENGINEERING		(17,379)
OMAG920-920 SALARIES		(16,418)
OMAG923-923 OUTSIDE SERVICES		(4,897,657)
OMAG928T-928 REGULATORY COMMISSION EXP - TRANSMISSION		(128,995)
OMAG9302-930.2 MISC GENERAL EXPENSES		(20,849)
OMAG935-935 MNTNCE OF GENERAL PLT		(1,110)
Total Adjustment		<u>(5,371,903)</u>

Notes:

[1] Reference WP/P AJ 2.2

Entergy Texas, Inc.
Cost of Service
AJ02 External ITC Transaction Costs
External ITC Transaction Costs
For The Test Year Ended March 31, 2013

Remove External ITC Transaction Costs from the Test Year

Account	Description	Non-Affiliate	Affiliate	Total
560000	Oper Super & Engineering		(4,483)	(4,483)
566000	Misc. Transmission Expenses	(285,011)		(285,011)
580000	Operation Supervision&Engineer		(17,379)	(17,379)
920000	Adm & General Salaries		(16,418)	(16,418)
923000	Outside Services Employed	(559,617)	(4,338,039)	(4,897,657)
928000	Regulatory Commission Expense	(128,995)		(128,995)
930200	Miscellaneous General Expense		(20,849)	(20,849)
935000	Maintenance Of General Plant	(1,110)		(1,110)
Total Adjustments to O&M Expense		<u>(974,734)</u>	<u>(4,397,169)</u>	<u>(5,371,903)</u>

Cost of Service
AJ03 Revenue Related Expenses
Adjustment to A/C 904 and revenue TOTI to adjusted retail revenue
For The Test Year Ended March 31, 2013

This adjustment revises customer accounting (A/C 904) and taxes other than income (revenue-related taxes) expenses to reflect the adjusted Texas Retail Revenue Levels in the Test Year.

Line Item and Description	FN	Amount
Expenses		
O&M		
OMCA904-904 UNCOLLECTIBLE ACCOUNTS		968,222 [1]
Taxes Other Than Income		
TOSLFTL-408.154 FRANCHISE TAX-LOCAL		201,395 [2]
TOSLSR-408.163 STREET RENTAL		76,404 [3]
TOSLGRS-408.164 GROSS RECEIPTS & SALES TAX		1,950,821 [3]
TOSLRC-408.172 REGULATORY COMMISSION		434,999 [3]
Total Taxes Other Than Income		2,663,619
Total Expenses		3,631,841

Notes:

- [1] Reference WP/P AJ 3.2
- [2] Reference WP/P AJ 3.6
- [3] Reference WP/P AJ 3.3

Entergy Texas, Inc.
Cost of Service
AJ03 Revenue Related Expenses
For The Test Year Ended March 31, 2013
ALLOCATOR DEVELOPMENT FOR ADJUSTMENT TO TEXAS RETAIL REVENUE

	DESCRIPTION	TOTAL COMPANY	TEXAS RETAIL	RES	SGS	GS	LGS	LIPS INCL IS	LIGHTING
PRESENT RATE REVENUES									
1	BASE RATE [1]	671,102,245	671,102,245	372,898,306	19,956,747	130,740,516	45,787,173	92,488,997	9,230,506
2	TTC [2]	14,476,369	14,476,369	5,393,403	333,500	2,815,552	1,177,048	4,693,535	63,331
3	EECRF [2]	10,350,391	10,350,391	4,205,707	178,467	2,325,315	1,160,012	2,575,400	(94,510)
4	RCE II [2]	2,738,471	2,738,471	1,514,743	80,821	539,923	187,399	378,642	36,943
5	SCO [2]	(12,453,844)	(12,453,844)	(7,229,455)	(516,774)	(3,047,421)	(696,937)	(512,631)	(450,626)
6	FUEL [2]	561,450,571	561,450,571	201,873,934	10,571,033	116,272,196	53,921,148	175,955,533	2,856,727
7	PRESENT RATE REVENUE SUBTOTAL	1,247,664,203	1,247,664,203	578,656,638	30,603,794	249,646,081	101,535,843	275,579,476	11,842,371
8	INCREMENTAL FRANCHISE FEES [3]	7,055,372	7,055,372	2,456,098	151,638	1,972,097	740,994	1,681,425	53,121
9	ADJUSTED RATE SCHEDULE REVENUES	1,254,719,575	1,254,719,575	581,112,736	30,755,432	251,618,178	102,276,837	277,260,901	11,895,492
10	BAD DEBT FACTORS [4]	N/A	N/A	0.4484%	0.1758%	0.0664%	0.0158%	0.0000%	1.1792%
11	ADJUSTED UNCOLLECTIBLES [5]	2,980,925	2,980,925	2,605,710	54,068	167,074	16,160	0	137,913
12	PER BOOK UNCOLLECTIBLES [6]	2,012,703	2,012,703						
13	ADJUSTMENT TO UNCOLLECTIBLES [7]	968,222	968,222						

Notes:

- [1] Reference WP/P AJ 1.1
- [2] Reference WP/P AJ 3.5
- [3] Reference WP/P RV 1.7 (EXCLUDES EAPS AND SMS)
- [4] Reference WP/P MD 1-1
- [5] Line [9] * Line [10]
- [6] Reference WP/P EX 1.6 Total Texas Retail
- [7] Line [11] Less Line [12]

Entergy Texas, Inc.
AJ03 Revenue Related Expenses
For The Test Year Ended March 31, 2013

1	PRESENT RATE REVENUE [1]		1,247,664,203
	OTHER ADJUSTED REVENUE:		
2	EAPS [2]		2,218,526
3	DATALINK [2]		20,960
4	SMS [2]		16,810,407
5	DDBC [2]		(63,028)
6	RPSC [2]		(70,400)
7	LQF [2]		94,776
8	OTHER TTC [3]		309,376
9	OTHER EECRF [3]		0
10	OTHER RCE [3]		0
11	OTHER SCO [3]		(30,667)
12	TOTAL OTHER ADJUSTED REVENUE		<u>19,289,950</u>
13	ADJUSTED RATE SCHEDULE REVENUES EXCL INCREMENTAL FRANCHISE [4]		1,266,954,153
14	TOTAL TX RETAIL SALES EXCL PROV FOR RT REFUND AND FRANCHISE [5]		<u>1,048,031,409</u>
15	DIFFERENCE		218,922,744
16	ADJUSTMENT TO TAXES OTHER [6]		
	408.165 City Occupation Tax	0.0000%	0
	408.163 Street Rental Tax	0.0349%	76,404
	408.164 Gross Receipts and Sales Tax	0.8911%	1,950,821
	408.172 Regulatory Commission	0.1987%	<u>434,999</u>
			2,462,224

Notes:

- [1] Reference WP/P AJ 3.2
- [2] Reference WP/P AJ 1.3 (BASE PLUS FUEL)
- [3] Reference WP/P RV 1.6-1 8 (EAPS and SMS)
- [4] LINE 1 + LINE 12
- [5] Reference WP/P AJ 3.4
- [6] PERCENT OF RETAIL SALES (WP/P AJ 3.4) * LINE 15

Entergy Texas, Inc.
Calculation of Revenue Tax Rates
For The Test Year Ended March 31, 2013

TEXAS RETAIL		Amount	% OF RETAIL SALES
1	TOTAL TEX RETAIL SALES EX PROV FOR RT REFUND [1]	\$ 1,055,401,555	
2	LESS INCREMENTAL FRANCHISE REVENUE [2]	\$ (7,370,146)	
		<u>\$ 1,048,031,409</u>	
 REVENUE TAXES			
3	CITY OCCUPATION TAX [3]	\$ 190	0.0000%
4	STREET RENTAL [3]	\$ 365,866	0.0349%
5	GROSS RECEIPTS & SALES TAX [3]	\$ 9,339,167	0.8911%
6	REGULATORY COMMISSION [3]	\$ 2,082,248	0.1987%
			<u>1.12470%</u>

Notes:

[1] Reference WP/P RV 1.1

[2] Reference WP/P RV 1.7

[3] Reference WP/P EX 5.1

ENTERGY TEXAS, INC.
 PROFORMED PRESENT RATE REVENUE, PRESENT RIDER REVENUE AND PRESENT FUEL REVENUE
 TWELVE MONTHS ENDING MARCH 31, 2013
 Large Industrial Power Service Includes the Interruptible Service Credit

Line No.	Rate Class	Present Base Rate Revenue (c)	TTC (d)	HRC (e)	EECRF (f)	RCE II (g)	SRC (h)	SCO (i)	Present Rider Revenue (j)	Present Fuel Revenue (1) (k)	Total Present Revenue (l)
1	Residential Service (2)	\$ 372,898,306	\$ 5,393,403	\$ 22,549,016	\$ 4,205,707	\$ 1,514,743	\$ 33,048,939	\$ (7,229,455)	\$ 59,482,353	\$ 201,873,934	\$ 634,254,593
2	Small General Service	\$ 19,956,747	\$ 333,500	\$ 1,874,808	\$ 178,467	\$ 80,821	\$ 2,400,596	\$ (516,774)	\$ 4,351,418	\$ 10,571,033	\$ 34,879,198
3	General Service	\$ 130,740,516	\$ 2,815,552	\$ 10,202,235	\$ 2,325,315	\$ 539,923	\$ 14,110,884	\$ (3,047,421)	\$ 26,946,488	\$ 116,272,196	\$ 273,959,200
4	Large General Service	\$ 45,787,173	\$ 1,177,048	\$ 2,617,384	\$ 1,160,012	\$ 187,399	\$ 3,174,933	\$ (696,937)	\$ 7,619,839	\$ 53,921,148	\$ 107,328,160
5	Large Industrial Power Service (3)	\$ 92,488,997	\$ 4,693,535	\$ 1,650,201	\$ 2,575,400	\$ 378,642	\$ 2,250,622	\$ (512,631)	\$ 11,035,769	\$ 175,955,533	\$ 279,480,299
6	Lighting Service	\$ 9,230,506	\$ 63,331	\$ 1,503,711	\$ (94,510)	\$ 36,943	\$ 2,057,454	\$ (450,626)	\$ 3,116,303	\$ 2,856,727	\$ 15,203,536
7	Total Retail	\$ 671,102,245	\$ 14,476,369	\$ 40,397,355	\$ 10,350,391	\$ 2,738,471	\$ 57,043,428	\$ (12,453,844)	\$ 112,552,170	\$ 561,450,571	\$ 1,345,104,986

- (1) Composite fuel factor applied to present. Proposed fuel matches present fuel.
 (2) Reduced by \$2.5 million to finance the Distribution of Public Benefits Funds Rider
 (3) Present Base Rate Revenue includes the IS credit amount.

Entergy Texas, Inc.
Cost of Service
Taxes Other Than Income Taxes
For The Test Year Ended March 31, 2013

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount</u>
TOSLFTL-408.154 FRANCHISE TAX-LOCAL	\$	20,974,132 [1]
Less: Incremental Franchise	\$	<u>(7,370,146) [2]</u>
Franchise in Base Rates	\$	13,603,986
kWh Inside Cities		8,619,397,775 [3]
Composite Franchise Rate (\$/kWh)	\$	0.001578299
Test Year Increase to kWh Inside Cities		<u>127,602,777 [3]</u>
Adjustment	\$	201,395

Notes:

[1] Reference WP/P EX 5.1

[2] Reference WP/P AJ 7.1

[3] Reference WP/P AJ 3.7

ENTERGY TEXAS, INC.
DEVELOPMENT OF INSIDE CITY ENERGY ALLOCATION FACTORS
FOR THE TWELVE MONTHS ENDING MARCH 31, 2013

LINE NO.	CLASS OF SERVICE	INSIDE CITY ENERGY @METER KWH [1]	OUTSIDE CITY ENERGY @METER KWH [2]	TOTAL ENERGY @METER KWH	ADJUSTED ENERGY @METER KWH [3]	INSIDE CITY ENERGY PERCENT	ADJUSTED INSIDE CITY ENERGY @METER KWH	Change INSIDE CITY ENERGY @METER KWH
(a)	(b)	(c)	(d)	(e)	(f)	(g)		
Residential								
1	Secondary	3,285,231,520	2,368,779,450	5,654,010,970	5,737,662,913	58.10440%	3,333,834,610	48,603,090
Small General Service								
2	Secondary	185,567,446	112,422,315	297,989,761	300,448,148	62.27310%	187,098,376	1,530,930
3	Primary	-	-	-	-	0.00000%	-	-
4	Total Small General Service	185,567,446	112,422,315	297,989,761	300,448,148		187,098,376	1,530,930
General Service								
5	Secondary	2,385,645,936	713,455,576	3,099,101,512	3,103,610,224	76.97860%	2,389,115,700	3,469,764
6	Primary	55,093,575	92,484,068	147,577,643	142,459,081	37.33190%	53,182,682	(1,910,893)
7	Transmission Below 230 kV	5,684,844	62,724,642	68,409,486	66,345,130	8.31000%	5,513,280	(171,564)
8	Total General Service	2,446,424,355	868,664,286	3,315,088,641	3,312,414,435		2,447,811,662	1,387,307
Large General Service								
9	Secondary	872,612,908	168,587,828	1,041,200,736	1,031,494,204	83.80830%	864,477,757	(8,135,151)
10	Primary	103,279,417	329,577,380	432,856,797	437,364,568	23.86000%	104,355,186	1,075,769
11	Transmission Below 230 kV	43,589,050	40,276,864	83,865,914	79,889,246	51.97470%	41,522,196	(2,066,854)
12	Total Large General Service	1,019,481,375	538,442,072	1,557,923,447	1,548,748,018		1,010,355,139	(9,126,236)
Large Industrial Power Service								
13	Primary	45,820,970	107,483,465	153,304,435	158,947,000	29.88890%	47,507,510	1,686,540
14	Transmission Below 230 kV	771,700,177	2,798,599,212	3,570,299,389	3,599,774,599	21.61440%	778,069,681	6,369,504
15	Transmission 230 kV And Above	805,246,081	640,653,710	1,445,899,791	1,584,433,139	55.69170%	882,397,750	77,151,669
16	Total Large Industrial Power Service	1,622,767,228	3,546,736,387	5,169,503,615	5,343,154,738		1,707,974,941	85,207,713
Lighting								
17	Secondary	59,925,851	21,268,072	81,193,923	81,193,923	73.80580%	59,925,824	(27)
18	Total Texas Retail	8,619,397,775	7,456,312,582	16,075,710,357	16,323,622,175		8,747,000,552	127,602,777

[1] SCHEDULE P-7.2, Page 50, Col (c)

[2] SCHEDULE P-7.2, Page 50, Col (d)

[3] SCHEDULE P-7.2, Page 50, Col (f)

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Entergy Texas, Inc.
Cost of Service
AJ04 Misc Electric Service Revenues
Adjustment to service revenue fee changes
For The Test Year Ended March 31, 2013

This adjustment is to reflect the revenue impacts of the ETI MES fee changes for the
test year ending March 31, 2013.

<u>LINE ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
RO451-451 MISCELLANEOUS SERVICE REVENUES		39,807
Grand Total		<u>39,807</u>

Notes:

[1] Reference WP/P AJ 4.2

ENTERGY TEXAS, INC.
CHANGE IN MISCELLANEOUS ELECTRIC SERVICE CHARGES
FOR THE TWELVE MONTHS ENDING MARCH 31, 2013

Line No.	Miscellaneous Fee Description	Number Occurrences	Present		Proposed		Revenue Impact \$
			Rate \$	Revenue \$	Rate \$	Revenue \$	
1	Connection Fee	114,696	\$20	\$2,293,920	\$20	\$2,293,920	\$0
2	Trip Fee	10,367	\$13	\$134,771	\$14	\$145,138	\$10,367
3	Non-Sufficient Funds Charge	9,679	\$15	\$145,185	\$15	\$145,185	\$0
	Disconnect/Reconnect Fee						
5	Business Hours	60,432	\$15	\$906,480	\$15	\$906,480	\$0
6	After Hours	4,972	\$29	\$144,188	\$30	\$149,160	\$4,972
	Temporary Metered Service Connection						
7	Overhead Construction	2,543	\$118	\$300,074	\$124	\$315,332	\$15,258
8	All Other Temporary Service		\$118	\$0	\$124	\$0	\$0
9	Remote Meter Installation	209	\$42	\$8,778	\$42	\$8,778	\$0
10	Tampering Fees	271	\$50	\$13,550	\$50	\$13,550	\$0
11	Pulse Meter Installation	0	\$300	\$0	\$300	\$0	\$0
12	Meter Test Fee	614	\$15	\$9,210	\$30	\$18,420	\$9,210
	Total	203,783		\$3,956,156		\$3,995,963	\$39,807

Entergy Texas, Inc.
Cost of Service
AJ05 Fuel Revenue, Fuel & Purchased Power Expense
Adjustment for fuel recovery revenue and fuel & purchased power expense
For The Test Year Ended March 31, 2013

This adjustment (1) Removes eligible Fuel Revenue from Other Sales to Resale and eligible purchased energy from Purchased Power (2) Removes eligible Fuel Expense (3) Eliminates the Unbilled Revenues and Deferred Fuel Expenses and (4) Removes Revenues associated with the System Agreement.

<u>LINE_ITEM</u>	<u>FN</u>	<u>Amount</u>
Revenue Adjustments		
Sales Adjustments		
RSOREPPE-447 ENTERGY POWER POOL SALES - ELIGIBLE		(87,997,324) [1]
RSORRPE-447 RESOURCE PLAN REVENUE - ELIGIBLE		(135,168,681) [1]
RSORSSOE-447 SYSTEM SALES TO OTHERS - ELIGIBLE		(3,743,873) [1]
RSOROIE-447 OTHER SALES FOR RESALE - INELIGIBLE		(37,830,470) [1]
Total Sales Revenue		(264,740,348)
Other Revenue		
RO456UR-456 UNBILLED REVENUE		(384,052) [2]
RO456URW-456 UNBILLED REVENUE - WHOLESALE		431,803 [2]
Total Other Revenue		47,751
Total Revenue Adjustments		(264,692,597)
Expense Adjustments		
OMP501E-501 FUEL - ELIGIBLE		(225,903,210) [3]
OMP509-509 ALLOWANCES		(5,965) [3]
OMP555EE-555 ELIGIBLE ENERGY		(486,613,057) [1]
OMP557DF-557 DEFERRED FUEL		54,963,778 [3]
GFDATO-411 GAINS/LOSSES FROM DISP OF ALLOWANCES		28 [4]
Total Expense Adjustments		(657,558,425)

Notes:

- [1] Reference WP/P RV 1 & AJ 5.2
- [2] Reference WP/P RV 2 & AJ 5.3
- [3] Reference WP/P EX 1 & AJ 5.2 (A/C 501 & 509) & AJ 5.3 (A/C 557)
- [4] Reference WP/P EX 2 & AJ 5.2

Entergy Texas, Inc.
Cost of Service
AJ05 Fuel Revenue, Fuel & Purchased Power Expense
Eligible Revenues & Expenses and Removal of System Agreement Receipts
For The Test Year Ended March 31, 2013

Description	Account	Project Code	Total	Per Books	AJ05
GFDATO-411 GAINS/LOSSES FROM DISP OF ALLOWANCES	411800-Gain from Disposition of Allowances	F5PPELGBLE	-	(28.44)	28.44
RSOREPPE-447 ENTERGY POWER POOL SALES - ELIGIBLE	447001-Sales For Resale Assoc Co	F5PPELGBLE	-	87,997,324	(87,997,324)
RSORSSOE-447 SYSTEM SALES TO OTHERS - ELIGIBLE	447002-Sales For Resale Non Assoc Co	F5PPELGBLE	-	3,618,122	(3,618,122)
RSORSSOE-447 SYSTEM SALES TO OTHERS - ELIGIBLE	447005-Imputed Transmission Revenue	F5PPELGBLE	-	125,751	(125,751)
RSORRPE-447 RESOURCE PLAN REVENUE - ELIGIBLE	447115-Resource Plan Rev - Affiliated	F5PPELGBLE	-	135,168,681	(135,168,681)
			-	226,909,878	(226,909,878)
OMP501E-501 FUEL - ELIGIBLE	501100-Fuel - Oil	F5PPELGBLE	-	585,739	(585,739)
OMP501E-501 FUEL - ELIGIBLE	501203-Fuel-Natural Gas	F5PPELGBLE	-	188,364,897	(188,364,897)
OMP501E-501 FUEL - ELIGIBLE	501301-Fuel - Coal	F5PPELGBLE	-	36,952,574	(36,952,574)
			-	225,903,210	(225,903,210)
OMP509-509 ALLOWANCES	509100-NOX Emissions Allowance Exp	F5PPELGBLE	-	4,933	(4,933)
OMP509-509 ALLOWANCES	509101-NOX Seasonal Allowances Exp	F5PPELGBLE	-	1,032	(1,032)
			-	5,965	(5,965)
OMP555EE-555 ELIGIBLE ENERGY	555001-System Companies Purchases	F5PPELGBLE	-	13,856,517	(13,856,517)
OMP555EE-555 ELIGIBLE ENERGY	555002-System Purchases From Others	F5PPELGBLE	-	242,173,508	(242,173,508)
OMP555EE-555 ELIGIBLE ENERGY	555005-Co-Generation	F5PPELGBLE	-	125,709,446	(125,709,446)
OMP555EE-555 ELIGIBLE ENERGY	555010-Rsrc Plan Purch Pwr - Affild	F5PPELGBLE	-	104,873,586	(104,873,586)
OMP555EE-555 ELIGIBLE ENERGY	555200-Purch Power-Entergy-Affiliates	F5PPELGBLE	-	-	-
			-	486,613,057	(486,613,057)
Total System Agreement Receipts - recovered through separate rider					
RSOROIE-447 OTHER SALES FOR RESALE - INELIGIBLE	447390-System Agreement Receipts	F5PPINELGI	-	37,830,470	(37,830,470)

Sponsored by: Margaret L. McCloskey
Amounts may not add or tie to other schedules due to rounding.

WP/P AJ 5.2

Entergy Texas, Inc.
 Cost of Service
 AJ05 Fuel Revenue, Fuel & Purchased Power Expense
 Unbilled Revenue & Deferred Fuel
 For The Test Year Ended March 31, 2013

Description	Account	Total	Per Book	AJ05
RO456UR-456 UNBILLED REVENUE	456200-Unbilled Revenue	-	384,052	(384,052)
RO456URW-456 UNBILLED REVENUE - WHOLESAL	456300-Unbilled Revenue-Wholesale	-	(431,803)	431,803
		-	(47,751)	47,751

Description	Account	Total	Per Book	AJ05
OMP557DF-557 DEFERRED FUEL	557002-Deferred Electric Fuel Cost	-	(54,963,778)	54,963,778
OMP557CR-557 DEFERRED CAPACITY RIDER	557005-Deferred TX capacity rider	-	-	-
		-	(54,963,778)	54,963,778

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**Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Working Cash Adjustment
For The Test Year Ended March 31, 2013**

This adjustment calculates the working cash requirement.

<u>LINE</u>	<u>ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
	WCTO-WORKING CASH		(6,077,083)
	Grand Total		<u>(6,077,083)</u>

Notes:

[1] Reference WP/P AJ 6.2

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Working Cash Adjustment
For The Test Year Ended March 31, 2013

	DESCRIPTION	CASH (\$'S) (1)	AVERAGE AMOUNT (\$'S) (2)	NET LAG DAYS (3)	WORKING CASH (\$'S) (4)
	O&M				
	PAYROLL				
1	DIRECT PAYROLL	25,620,830	70,194	20.42	1,433,363
2	NUCLEAR PAYROLL	0	0	0.00	0
3	INCENTIVES	5,369,303	14,710	(213.30)	(3,137,732)
	FUEL				
4	COAL	39,745,254	108,891	1.91	207,982
5	OIL	586,621	1,607	1.91	3,070
6	GAS	188,364,897	516,068	1.91	985,690
7	NUCLEAR	0	0	0.00	0
8	GAS PURCHASE FOR RESALE	0	0	0.00	0
	MISO and ITC				
9	MISO WEEKLY PAYMENTS	0	0	0.00	0
10	WEEKLY NET PAYER	0	0	0.00	0
11	WEEKLY NET RECEIVER	0	0	0.00	0
12	MISO MONTHLY PAYMENTS	0	0	0.00	0
13	RECOVERABLE ALLOWANCES (A/C 509)	5,965	16	8.09	132
14	COGENERATION ELIGIBLE	0	0	0.00	0
15	MSS-4 ELIGIBLE	13,856,517	37,963	(17.14)	(650,687)
16	ISB ELIGIBLE	104,873,586	287,325	8.09	2,324,458
17	NON-ISB ELIGIBLE	367,882,955	1,007,899	8.09	8,153,899
18	SERI ELIGIBLE	0	0	0.00	0
19	ELIGIBLE PURCHASED POWER	0	0	8.09	0
20	3RD PARTY CAPACITY CONTRACTS	80,273,624	219,928	8.09	1,779,215
21	AFFILIATE CAPACITY CONTRACTS	189,090,446	518,056	(17.14)	(8,879,480)
22	RESERVE EQUALIZATION	9,411,025	25,784	8.09	208,590
23	ENTERGY SERVICES, INC.	66,193,055	181,351	2.07	375,396
24	COGENERATION NON-RECOVERABLE	0	0	0.00	0
25	MSS-4 NON-RECOVERABLE	0	0	0.00	0
26	ISB NON-RECOVERABLE	192,096,072	526,291	8.09	4,257,691
27	NON-ISB NON-RECOVERABLE	79,763,034	218,529	8.09	1,767,898
28	SERI NON-RECOVERABLE	0	0	0.00	0
29	N-RECOVER PUR PWR	(0)	(0)	(12.74)	0
30	BIG CAJUN	0	0	0.00	0
31	OTHER O&M	97,861,115	268,113	(12.74)	(3,415,755)
32	TOTAL O&M RECOVERABLE	1,460,994,299	4,002,724		5,413,730
	TAXES OTHER THAN INCOME TAXES				
33	408.100 SALES & USE TAX	0	0	0.00	0
34	408.100 SALES & USE TAX - ESI	(118,657)	(325)	2.07	(673)
35	408.105 TAXES OTHER THAN INC - UTIL OP	0	0	0.00	0
36	408.110 EMPLOYMENT TAXES	2,213,212	6,064	25.56	154,985
37	408.110 EMPLOYMENT TAXES - ESI	1,662,353	4,554	2.07	9,428
38	408.122 EXCISE TAX - STATE	1,500	4	0.00	0
39	408.122 EXCISE TAX - ESI	30	0	2.07	0
40	408.123 EXCISE TAX - FEDERAL	4,350	12	0.00	0
41	408.123 EXCISE TAX - FEDERAL - ESI	22	0	2.07	0
42	408.123 HIGHWAY USE TAX - FEDERAL	0	0	0.00	0
43	408.142 AD VALOREM TAX	25,495,841	69,852	(163.84)	(11,444,489)
44	408.142 AD VALOREM TAX - ESI	371,914	1,019	2.07	2,109
45	408.152 FRANCHISE TAX-STATE (TX TAX)	3,533,833	9,682	88.35	855,381
46	408.152 FRANCHISE TAX-STATE (LA TAX)	0	0	0.00	0
47	408.152 FRANCHISE TAX-STATE - ESI	19,139	52	2.07	109
48	408.154 FRANCHISE TAX-LOCAL	13,403	37	88.35	3,244
49	408.158 FRANCHISE TAX - LOUISIANA	0	0	0.00	0
50	408.163 STREET RENTAL	76,404	209	0.00	0
51	408.164 GROSS RECEIPTS & SALES TAX	1,950,821	5,345	(32.20)	(172,100)
52	408.165 OCCUPATIONAL LICENSE TAX	(0)	(0)	0.00	0
53	408.165 CITY OCCUPATION TAX - ESI	190	1	2.07	1
54	408.172 REGULATORY COMMISSION	2,517,248	6,897	(186.07)	(1,283,245)
55	408.172 PIPELINE SAFETY INSPECTION FEE - STATE	0	0	0.00	0
56	408.172 PIPELINE SAFETY USER FEE - FEDERAL	0	0	0.00	0
57	408.173 REGULATORY COMMISSION-LOCAL	0	0	0.00	0
58	408.174 INSPECTION & SUPERVISION FEE	0	0	0.00	0
59	408.180 SALES & USE TAX	0	0	0.00	0
60	TOTAL TAXES OTHER THAN INCOME TAXES	37,741,603	103,402		(11,875,249)
	CURRENT INCOME TAXES				
61	STATE TAXES	299,770	821	2.07	1,700
62	FEDERAL TAXES	11,280,649	30,906	3.18	98,281
63	TOTAL CURRENT INCOME TAXES	11,580,419	31,727		99,981
64	INTEREST ON CUSTOMER DEPOSITS	0	0	0.00	0
65	WORKING FUNDS - USE TAX	103,826,075	284,455	1.00	284,455
66	INTEREST EXPENSE	56,529,329	154,875	0.00	0
67	PREFERRED DIVIDENDS	0	0	0.00	0
68	TOTAL	(5) 1,670,671,726	4,577,183		(6,077,083)

(1) See WP/P AJ06.3

(2) Column (1) / 365

(3) See WP/P AJ06.4

(4) Column (2) * Column (3)

(5) Line 32 + Line 60 + Sum of Lines (63 - 67)

Sponsored by: Michael P. Considine and Jay Joyce

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

2013 ETI Rate Case

WP/P AJ 6.2

SCHED_COS_WP_7-36 7669

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Working Cash Adjustment
For The Test Year Ended March 31, 2013

	DESCRIPTION	(\$'s)	(\$'s)	ADJUSTMENT (\$'s)	CASH (\$'s)
		(a)	(b)	(c)	(d)
O&M					
1	PAYROLL				
2	DIRECT PAYROLL	(1) 25,620,830	0	0	25,620,830
3	NUCLEAR PAYROLL	(1) 0	0	0	0
	INCENTIVES	(1) 5,369,303	0	0	5,369,303
4	FUEL				
5	COAL	(1) 39,745,254	0	0	39,745,254
6	OIL	(1) 586,621	0	0	586,621
7	GAS	(1) 188,364,897	0	0	188,364,897
8	NUCLEAR	(1) 0	0	0	0
	GAS PURCHASE FOR RESALE MISO and ITC	0	0	0	0
9	MISO WEEKLY PAYMENTS				
10	WEEKLY NET PAYER	0	0	0	0
11	WEEKLY NET RECEIVER	0	0	0	0
12	MISO MONTHLY PAYMENTS	0	0	0	0
13	RECOVERABLE ALLOWANCES (A/C 509)	(2) 5,965	0	0	5,965
14	COGENERATION ELIGIBLE	(3) 0	0	0	0
15	MSS-4 ELIGIBLE	(3) 13,856,517	0	0	13,856,517
16	ISB ELIGIBLE	(3) 104,873,586	0	0	104,873,586
17	NON-ISB ELIGIBLE	(3) 367,882,955	0	0	367,882,955
18	SERI ELIGIBLE	0	0	0	0
19	ELIGIBLE PURCHASED POWER	0	0	0	0
20	3RD PARTY CAPACITY CONTRACTS	80,273,624	0	0	80,273,624
21	AFFILIATE CAPACITY CONTRACTS	(4) 189,090,446	0	0	189,090,446
22	RESERVE EQUALIZATION	9,411,025	0	0	9,411,025
23	ENTERGY SERVICES, INC	(1) 27,243,082	38,949,973	0	66,193,055
24	COGENERATION NON-RECOVERABLE	(3) 0	0	0	0
25	MSS-4 NON-RECOVERABLE	(3) 0	0	0	0
26	ISB NON-RECOVERABLE	(3) 192,096,072	0	0	192,096,072
27	NON-ISB NON-RECOVERABLE	(3) 79,763,034	0	0	79,763,034
28	SERI NON-RECOVERABLE	(3) 0	0	0	0
29	N-RECOVER PUR PWR	(0) 0	0	0	0
30	BIG CAJUN	(1) 0	0	0	0
31	OTHER O&M	(4) 148,972,265	(38,949,973)	(12,161,177)	97,861,115
32	TOTAL O&M RECOVERABLE	(5) 1,473,155,476	0	(12,161,177)	1,460,994,299
33	TOTAL ADJUSTED O&M EXPENSES	488,774,138	0	(12,161,177)	476,612,961
34	RECOVERABLE FUEL (ACCOUNT 501)	(6) 225,903,210	0	0	225,903,210
35	RECOVERABLE ALLOWANCES (ACCOUNT 509)	(2) 5,965	0	0	5,965
36	NON-RECOVERABLE PURCHASED POWER	(4) 271,859,107	0	0	271,859,107
37	REDUCTION IN WHOLESALE BASE LOAD FUEL	0	0	0	0
38	RECOVERABLE PURCHASED POWER	(7) 486,613,057	0	0	486,613,057
39	RECOVERABLE FUEL (ACCOUNT 518)	(8) 0	0	0	0
40	RECOVERABLE FUEL (ACCOUNT 547)	0	0	0	0
41	GAS PURCHASE FOR RESALE (ACCOUNT 804)	0	0	0	0
42	O&M RECOVERABLE CALCULATION	1,473,155,476	0	(12,161,177)	1,460,994,299
	TAXES OTHER THAN INCOME TAXES				
43	408 100 SALES & USE TAX	(9) 0	0	0	0
44	408 100 SALES & USE TAX - ESI	(9) (118,657)	0	0	(118,657)
45	408 105 TAXES OTHER THAN INC - UTIL OP	(9) 0	0	0	0
46	408 110 EMPLOYMENT TAXES	(9) 2,213,212	0	0	2,213,212
47	408 110 EMPLOYMENT TAXES - ESI	(9) 1,662,353	0	0	1,662,353
48	408 122 EXCISE TAX - STATE	(9) 1,500	0	0	1,500
49	408 122 EXCISE TAX - ESI	(9) 30	0	0	30
50	408 123 EXCISE TAX - FEDERAL	(9) 4,350	0	0	4,350
51	408 123 EXCISE TAX - FEDERAL - ESI	(9) 22	0	0	22
52	408 123 HIGHWAY USE TAX - FEDERAL	0	0	0	0
53	408 142 AD VALOREM TAX	(9) 25,804,810	0	(308,969)	25,495,841
54	408 142 AD VALOREM TAX - ESI	(9) 371,914	0	0	371,914
55	408 152 FRANCHISE TAX-STATE (TX TAX)	(9) 3,602,740	0	(68,907)	3,533,833
56	408 152 FRANCHISE TAX-STATE (LA TAX)	(9) 0	0	0	0
57	408 152 FRANCHISE TAX-STATE - ESI	(9) 19,139	0	0	19,139
58	408 154 FRANCHISE TAX-LOCAL	(9) 13,805,381	0	(13,791,978)	13,403
59	408 158 FRANCHISE TAX - LOUISIANA	(9) 0	0	0	0
60	408 163 STREET RENTAL	(9) 442,270	0	(365,866)	76,404
61	408 164 GROSS RECEIPTS & SALES TAX	(9) 11,289,988	0	(9,339,167)	1,950,821
62	408 165 OCCUPATIONAL LICENSE TAX	(9) (0)	0	0	(0)
63	408 165 CITY OCCUPATION TAX - ESI	(9) 190	0	0	190
64	408 172 REGULATORY COMMISSION	(9) 2,517,248	0	0	2,517,248
65	408 172 PIPELINE SAFETY INSPECTION FEE - STATE	0	0	0	0
66	408 172 PIPELINE SAFETY USER FEE - FEDERAL	0	0	0	0
67	408 173 REGULATORY COMMISSION-LOCAL	(9) 0	0	0	0
68	408 174 INSPECTION & SUPERVISION FEE	(9) 0	0	0	0
69	408 180 SALES & USE TAX	(9) 0	0	0	0
70	TOTAL TAXES OTHER THAN INCOME TAXES	61,616,490	0	(23,874,887)	37,741,603
	CURRENT INCOME TAXES	(10)			
71	STATE TAXES	299,770	0	0	299,770
72	FEDERAL TAXES	11,280,649	0	0	11,280,649
73	TOTAL CURRENT INCOME TAXES	11,580,419	0	0	11,580,419
74	INTEREST ON CUSTOMER DEPOSITS	0	0	0	0
75	WORKING FUNDS - USE TAX	0	0	103,826,075	103,826,075
76	INTEREST EXPENSE	(11) 56,529,329	0	0	56,529,329
77	PREFERRED DIVIDENDS	0	0	0	0
78	TOTAL	(12) 1,602,881,715	0	67,790,011	1,670,671,726

- (1) See WP/P AJ06.5
(2) See WP/P EX 1 12
(3) See WP/P EX 1 10
(4) See WP/P EX 1 11
(5) Sum of Lines (1 - 31)
(6) See WP/P EX 1 10 (A/C 555002 and A/C 555005)
(7) See WP/P EX 1 11 (A/C 555010 and A/C 555200)
(8) See WP/P EX 1 9
(9) See WP/P EX 5 and WP/P SUM for list of adjustments
(10) See WP/P SUM
(11) See WP/P AJ17.2
(12) Line 32 + Line 70 + Sum of Lines (73 - 77)

Sponsored by: Michael P. Considine and Jay Joyce
Amounts may not add or tie to other schedules due to rounding.

WP/P AJ 6.3

2013 ETI Rate Case

SCHED_COS_WP_7-37⁷⁶⁷⁰

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Lead-Lag Study Results
For The Test Year Ended March 31, 2013

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

Sponsored by: Michael P. Considine and Jay Joyce
Amounts may not add or tie to other schedules due to rounding.

WP/P AJ 6.4

Entergy Texas, Inc.
Cost of Service
AJ06 Working Cash
Reclassifications & Adjustments
For The Year Ended March 31, 2013

Description	Reclassifications			Adjustments			
	EGSI Payroll	Fuel	ESI	M&S	Prepayments	Other	ESI
O&M							
Payroll	(58,233,216)						
ETI	25,620,830						
Incentives	5,369,303						
Fuel		(228,696,772)					
Coal		39,745,254					
Oil		586,621					
Gas		188,364,897					
Purchased Power							
Entergy Services, Inc.			38,949,973				
Other O&M	27,243,082		(38,949,973)	(2,236,005)	(9,925,172)		
Texas State & Local							
Regulatory Commission							0
Ad Valorem					(308,969)		(308,969)
Franchise Tax - state					(68,907)		(68,907)
Franchise Tax - Local					(13,791,978)		(13,791,978)
Gross receipts & sales tax					(9,339,167)		
Street Rentals					(365,866)		(365,866)
City occupation					0		0
Sales/Use Tax							
Entergy Services, Inc.							0
Entergy Operations, Inc.							
Current Income Taxes							
Federal							
State							
Total	0	0	0	(2,236,005)	(33,800,060)	0	0 (14,535,720)

Sponsored by: Michael P. Considine and Jay Joyce
Amounts may not add or tie to other schedules due to rounding.

WP/P AJ 6.5

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**Entergy Texas, Inc.
Cost of Service
AJ07 Local Franchise Fees
Adjustment to Local Franchise Fees
For The Test Year Ended March 31, 2013**

This adjustment is to eliminate local franchise fees from base rates that are to be recovered through a separate rate rider.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
TOSLFTL-408.154 FRANCHISE TAX-LOCAL		(7,370,146)
Grand Total		<u>(7,370,146)</u>

Notes:

[1] Reference WP/P AJ 7.2

**Entergy Texas, Inc.
Cost of Service
AJ07 Local Franchise Tax
Adjustment to Local Franchise Tax
For The Test Year Ended March 31, 2013**

This adjustment is to eliminate local franchise fees from base rates that are to be recovered through a separate rate rider.

<u>Account</u>	<u>Description</u>	<u>Amount [1]</u>
408154	Franchise Tax - Local	<u>(7,370,146)</u>
	Total	<u><u>(7,370,146)</u></u>

Notes:

[1] Reference RV 1.7

**Entergy Texas, Inc.
Cost of Service
AJ08 Non-qualified Pension Plan
Non-Qualified Supplemental Pension Plan
For The Test Year Ended March 31, 2013**

Adjustment to remove the non-qualified supplemental portion of the pension plan from Account 926000.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
OMAG926-926 PENSIONS & BENEFITS		(2,424,965)
Grand Total		<u>(2,424,965)</u>

Notes:

[1] Reference WP/P AJ 8.2

Entergy Texas, Inc.
Cost of Service
AJ08 Non-qualified Pension Plan
Non-Qualified Supplemental Pension Plan
For The Test Year Ended March 31, 2013

Adjustment to remove the non-qualified supplemental portion of the pension plan from Account 926000.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
926000	Employee Pension & Benefits	<u>(2,424,965)</u>
	Total	<u><u>(2,424,965)</u></u>

**Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Adjustment to reclass Margins Tax to Franchise Taxes-State
For The Test Year Ended March 31, 2013**

This adjustment is to reclass Margins tax to Franchise Taxes-State

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
TOSLCF-408.152 FRANCHISE TAX-STATE		3,525,000
Total Adjustment		<u>3,525,000</u>

Notes:

[1] Reference WP/P AJ 9.2

**Entergy Texas, Inc.
Cost of Service
AJ09 Margins Tax
Adjustment to reclass Margins Tax to Franchise Taxes-State
For The Test Year Ended March 31, 2013**

This adjustment is to reclass Margins tax to Franchise Taxes-State

<u>Account</u>	<u>Description</u>	<u>Amount</u>
408152	Margins Tax Expense - Estimated	3,525,000
408152	Total Franchise Tax - State	<u>3,525,000</u>

Entergy Texas, Inc.
Cost of Service
AJ10 - Income Tax Adjustment
Adjustment to normalize income taxes
For The Test Year Ended March 31, 2013

LINE ITEM	FN	Amount
RATE BASE ADJUSTMENTS		
ADJUSTMENT TO ACCUM DEFERRED INCOME TAXES [1]		
ADFIT190-190 - FEDERAL		(86,342,744)
ADFIT282-282 - FEDERAL		31,804,139
ADFIT283-283 - FEDERAL		386,639,336
TOTAL FEDERAL		332,100,731
ADSIT190-190 ADIT - STATE		(3,816,644)
ADSIT283-283 - STATE		29,093,220
TOTAL STATE		25,276,576
TOTAL RATE BASE ADJUSTMENTS		357,377,308
EXPENSE ADJUSTMENTS		
ADJUSTMENT TO STATE INCOME TAXES [2]		
SITATM-TAX MARGIN		(6,300,000)
SITAPY-PRIOR YEAR ADJUSTMENT		720,422
TOTAL STATE CURRENT TAXES		(5,579,578)
ADJUSTMENT TO FEDERAL INCOME TAXES [2]		
FITAPY-PRIOR YEAR ADJUSTMENT		(4,524,702)
FITAUIT-UNCERTAIN INCOME TAXES		(1,290,016)
TOTAL FEDERAL CURRENT TAXES		(5,814,717)
ADJ TO PROVISION FOR DEFERRED INCOME TAXES - FEDERAL [3]		
DTF263AD-263A METHOD CHANGE - DSC - FEDERAL		1,989,000
DTFTURG-ACC DFIT TURGEN - FEDERAL		281
DTFAMC-ACCURED MEDICAL CLAIMS - FEDERAL		(16,209)
DTFADITCF-ADIT CONTRIBUTION CARRYFORWARD - FEDERAL		630,350
DTFCC-CAPITALIZED COSTS - FEDERAL		2,530,444
DTFCR-CAPITALIZED REPAIRS - FEDERAL		0
DTFCLSD-CASUALTY LOSS (STORM DAMAGE) - FEDERAL		(2,626,714)
DTFCSC-COMPUTER SOFTWARE CAPITALIZED - FEDERAL		(4,003,616)
DTFCS-CONTRA SECURITIZATION - FEDERAL		(3,114,041)
DTFCDR-CONTRACT DEFERRED REVENUE - FEDERAL		315
DTFCAC-CONTRIBUTION IN AID OF CONSTRUCTION - FEDERAL		(1,030,439)
DTFDCOMP-DEFERRED COMPENSATION - FEDERAL		13,121
DTFDMS-DEFERRED MISCELLANEOUS SERVICES - FEDERAL		34,108
DTFDSC-DEFERRED STORM COSTS - FEDERAL		8,471,886
DTFDM-DISTRIBUTION MAINTENANCE - FEDERAL		3,060,443
DTFDM-DISTRIBUTION MAINTENANCE - FEDERAL		(3,993,108)
DTFF106-FAS 106 - OTHER RETIRE BENEFITS - FEDERAL		317,953
DTF143-FAS 143 - FEDERAL		(0)
DTFIC-INCENTIVE COMPENSATION - FEDERAL		96,071
DTFICAFDC-INTEREST CAPITALIZED - AFDC - FEDERAL		6,352
DTFITD-INTEREST / TAX - TAX DEFICIENCY - FEDERAL		2,030,000
DTFLD-LIBERALIZED DEPRECIATION - FEDERAL		(245,157)
DTFPPE-PREPAID EXPENSES - FEDERAL		(119,147)
DTFPPI-PROPERTY INSURANCE - FEDERAL		(17,427,207)
DTFRR-RATE REFUND - FEDERAL		194,037
DTFCOR-REMOVAL COSTS - FEDERAL		955,689
DTFRM-REPAIRS & MAINTENANCE - FEDERAL		(1,552,382)
DTFRED-RESEARCH & EXPERIMENTAL DEDUCTION - FEDERAL		(11,244)
DTFS475-SECTION 475 ADJUSTMENT - FEDERAL		205,450
DTFS481-SECTION 481A ADJ. - FEDERAL		311,266
DTFS158L-SFAS 158 DEFERRED TAX LIABILITY - FEDERAL		105,000
DTFSPNDL-SPINDLETOP CAPITAL COSTS - FEDERAL		657,417
DTFSU-STARTUP COSTS - FEDERAL		56
DTFSOE-STOCK OPTIONS EXERCISED - FEDERAL		(84,412)
DTFSA-SYSTEM AGREEMENT - FEDERAL		(15,620,251)
DTFTI-TAX INTEREST - AVOIDED COST - FEDERAL		(313,939)
DTFUR-UNBILLED REVENUE - FEDERAL		(1,337,788)
DTFUA-UNCOLLECTIBLE ACCTS - FEDERAL		(20,841)
DTFUP-UNFUNDED PENSION - FEDERAL		(1,671,105)
DTFWDR-WASTE DISPOSAL RESERVE - FEDERAL		15,557
DTFAMTFCF-ADIT-AMT CR C/F-TAP-FEDERAL		(1,854,000)
DTFTAP-ADIT-TAX CR C/F-TAP-FEDERAL		47,669
DTFFO-FIBER OPTICS-FEDERAL		60,017
DTFPOL-INT INC POL CONTROL BONDS-FEDERAL		(4,585,000)

Sponsored by: Michael P. Considine
Amounts may not add or tie to other schedules due to rounding.

WP/P AJ 10.1

Entergy Texas, Inc.
Cost of Service
AJ10 - Income Tax Adjustment
Adjustment to normalize income taxes
For The Test Year Ended March 31, 2013

LINE ITEM	FN	Amount
DTFNBR-NONBASE - FEDERAL - RETAIL		(792)
DTFRAS-REGULATORY ASSET-FEDERAL		12,336,075
DTFRLA-REGULATORY LIABILITY-FEDERAL		(2,467,077)
DTFEPA-SALE OF EPA ALLOWANCES - FEDERAL		(74,097)
DTFWAR-WARRANTY EXPENSE - FEDERAL		(78,026)
DTFUPD-UNIT OF PRODUCTION DED		(15,563,681)
DTFPIL-PARTNERSHIP INCOME/LOSS		0
DTFBPD-ADIT BEN POTNT DISALL		200,000
DTFNOLNC-ADIT-NOL C/F TAP-NON-CURRENT - FEDERAL		(17,657,150)
DTFNOLFC-ADIT-NOL C/F TAP-CURRENT - FEDERAL		(40,891,948)
TOTAL ADJ TO PROVISION FOR DEFERRED INCOME TAXES		(102,090,811)
ADJUSTMENT TO TAXABLE INCOME [2]		
CTADCO-DEFERRED COMPENSATION		(37,488)
CTADCR-DEFERRED CONTRACT REVENUE		(900)
CTADMS-DEFERRED MISC SERVICE		(97,452)
CTADIC-DEFERRED REGULATORY EXPENSE		(3,268,063)
CTADFSC-DEFERRED STORM COSTS		(1,994,033)
CTA143-FAS 143		(2,276)
CTAOPEB-OPEB RESERVE		(897,901)
CTAPHR-PENSION & HOSPITALIZATION RESERVE		46,311
CTARR-RATE REFUND		570,103
CTARCC-REGULATORY CAPITALIZED COSTS		2,664,755
CTARUNC-RESERVE FOR UNCOLLECTIBLE		59,546
CTARRR-RETROACTIVE RATE REFUND		(1,124,494)
CTAS475-SECTION 475 ADJUSTMENTS - CONTRACTS		(99,000)
CTASPNLT-SPINDLETOP CAPITAL COSTS		(1,610,000)
CTASA-SYSTEM AGREEMENT		38,734,288
CTAWDR-WASTE DISPOSAL RESERVE		(44,447)
CTARAGI-REGULATORY ASSET - GUSTAV & IKE		1,006,703
CTARL-REGULATORY LIABILITIES		7,048,790
CTAOLI-OFFICER LIFE INSURANCE		533,815
CTAAFUDCE-AFUDC EQUITY FT PTAX		1,974,272
CTADEPL-DEPLETION		5,472
CTAEQNE-EQUITY-NET EARNINGS-DOMESTIC SUBS		(224,987)
CTA5CON-FAS 5 CONTINGENCIES		(300,000)
CTASEC-SECURITIZATION		8,897,259
CTAITD-INTEREST ON TAX DEFICIENCY		7,300,000
CTANOLFC-NOL C/F TAP-CURRENT - FEDERAL		191,451,706
CTANOLFNC-NOL C/F TAP-NON-CURRENT - FEDERAL		62,044,568
CTAERR-EARLY RETIREMENT REIMBURSEMENT		(10,536)
CTAMCDRA-MISO COST DEFERRAL REGULATORY ASSET		300,200
CTAROC-REORGANIZATION COSTS		(5,034,333)
FEDERAL ADJUSTMENT TO TAXABLE INCOME		
FTAMRGTX-MARGIN TAX		6,300,000
TOTAL ADJUSTMENT TO TAXABLE INCOME		314,191,877
TOTAL EXPENSE ADJUSTMENTS		200,706,771
TOTAL INCOME TAX ADJUSTMENT		558,084,078

Notes:

[1] Reference WP/P AJ 10.3 & 10.4

[2] Reference WP/P AJ 10.5 & 10.6

[3] Reference WP/P AJ 10.7