

Entergy Texas, Inc.
Cost of Service
AJ16C Miscellaneous Adjustment
Adjustment to eliminate Account 407 - Regulatory Debits and Credits
For The Test Year Ended March 31, 2013

This adjustment is to eliminate regulatory debits and credits not included in base rates.

<u>Account</u>	<u>Description</u>	<u>Amount [1]</u>
407348	Regulatory Debits	(6,842,934)
407351	Reg. Debit-Amort Sec ADIT Ben	(1,994,033)
407353	Reg Debit - TTC amortization	(7,293,797)
407358	Reg Debit-Ike Generation Costs	(63,039)
407403	Regulatory Credits	867,733
407425	Reg Credit-ARO-Asbestos Remov	(96,332)
	Total	<u>(15,422,402)</u>

Note:

[1] Reversal of Per Book amounts listed in WP/P EX.3

Entergy Texas, Inc.
Cost of Service
AJ16D Provision for Rate Refund
Adjustment to eliminate non-OATT provision for rate refund
For The Test Year Ended March 31, 2013

This adjustment is to eliminate the non OATT provision for rate refund.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
RO449PFR-449 PROVISION FOR RATE REFUND		9
Grand Total		<u>9</u>

Notes:

[1] Reference WP/P AJ 16D.2

Entergy Texas, Inc.
Cost of Service
AJ16D Provision for Rate Refund
Adjustment to eliminate non-OATT provision for rate refund
For The Test Year Ended March 31, 2013

This adjustment is to eliminate the non OATT provision for rate refund.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
449100	Provision For Rate Refund	<u>9</u>
	Total	<u><u>9</u></u>

Entergy Texas, Inc.
Cost of Service
AJ16E Non recoverable ETI Expenses
Adjustment to eliminate ETI direct expense not allowed for recovery
For The Test Year Ended March 31, 2013

This adjustment is to eliminate ETI direct expense not allowed for recovery.

<u>Line Item and Description</u>	<u>FN</u>	<u>Amount [1]</u>
OMCS907-907 SUPERVISION		(38,060)
OMAG920-920 SALARIES		(123)
OMAG923-923 OUTSIDE SERVICES		(20,752)
OMAG926-926 PENSIONS & BENEFITS		(10,552)
Grand Total		<u>(69,486)</u>

Notes:

[1] Reference WP/P AJ 16E.2

Entergy Texas, Inc.
Cost of Service
AJ16E Non recoverable ETI Expenses
Adjustment to eliminate ETI direct expense not allowed for recovery
For The Test Year Ended March 31, 2013

This adjustment is to eliminate ETI direct expense not allowed for recovery.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
907000	Supervision	(38,060)
920000	Adm & General Salaries	(123)
923000	Outside Services Employed	(20,752)
926000	Employee Pension & Benefits	(10,552)
	Total	<u>(69,486)</u>

AJ 16F
FAS 158

Entergy Texas, Inc.
Cost of Service
AJ16F Unfunded Pension
Adjustment to Eliminate FAS 158 Regulatory Asset Offset to Unfunded Pension
For The Test Year Ended March 31, 2013

<u>LINE ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
PEN253012-253012 UNFUNDED PENSION		186,220,492
PEN253013-253013 UNFUNDED PENSION		(530,140)
Grand Total		<u>185,690,352</u>

Notes:

[1] Reference WP/P AJ 16F.2

Entergy Texas, Inc.
Cost of Service
AJ16F Unfunded Pension
Adjustment to Eliminate FAS 158 Regulatory Asset Offset to Unfunded Pension
For The Test Year Ended March 31, 2013

This adjustment is to eliminate FAS 158 regulatory assets offset to Unfunded Pension

Description	Amount
Pension Plan Liability	(\$129,798,778)
Eliminate FAS 158 offset in Regulatory Asset Account 182381	<u>185,690,352</u>
Adjusted Rate Base excluding FAS 158	<u><u>\$55,891,574</u></u>
Proforma Adjustment to eliminate FAS 158:	
Account 253012	\$186,220,492
Account 253013	<u>(530,140)</u>
Total Adjustment	<u><u>\$185,690,352</u></u>

Entergy Texas, Inc.
Cost of Service
AJ16G Facilities Revenue
Adjustment to reflect Facilities Revenue Detail
For The Test Year Ended March 31, 2013

This adjustment is to reflect Facilities Revenue Detail.

Line Item and Description	Function	Amount [1]
RO456DFC-456 FACILITY CHARGE - DISTRIBUTION		2,315,893
RO456TFC-456 FACILITIES CHARGES - TRANSMISSION	TH	122,825
RO456TFC-456 FACILITIES CHARGES - TRANSMISSION	TL	1,305,731
Grand Total		<u>3,744,449</u>

Notes:

[1] Reference WP/P AJ 16G.2

**Entergy Texas, Inc.
Cost of Service
AJ16G Facilities Revenue
Adjustment to reflect Facilities Revenue Detail
For The Test Year Ended March 31, 2013**

This adjustment is to reflect Facilities Revenue Detail.

<u>Distribution</u>	<u>Transmission High</u>	<u>Transmission Low</u>	<u>Total</u>
2,315,893	122,825	1,305,731	3,744,449

Entergy Texas, Inc.
Cost of Service
AJ16H Prior Period Rate Case Expense
Adjustment to eliminate Prior Period Rate Case Expense
For the Test Year Ended March 31, 2013

This adjustment is to eliminate Prior Period Rate Case Expense.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>DEPRECIATION EXPENSE</u>		
DXGESI-ESI DEPRECIATION/AMORTIZATION		40,956
Total Depreciation Expense		<u>40,956</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		8,227
Total Taxes Other		<u>8,227</u>
<u>OPERATING EXPENSES</u>		
OMP500-500 OPERATION SUPVSN & ENGINEERING		25,398
OMP506-506 MISC STEAM POWER EXPENSES		3,248
OMP556-556 LOAD DISPATCHING		175
OMT560-560 OPER SUPVSN & ENGINEERING	TH	883
OMT560-560 OPER SUPVSN & ENGINEERING	TL	1,488
OMT566-566 MISC TRANSMISSION EXPENSE	TH	(269)
OMT566-566 MISC TRANSMISSION EXPENSE	TL	(453)
OMD580-580 OPER SUPVSN & ENGINEERING		(239)
OMCA901-901 SUPERVISION		(523)
OMCA905-905 MISC CUST ACCOUNTS EXP		(741)
OMAG920-920 SALARIES		254,944
OMAG921-921 OFFICE SUPPLIES & EXP		32,806
OMAG923-923 OUTSIDE SERVICES		(646,182)
OMAG926-926 PENSIONS & BENEFITS		93,113
OMAG928RS-928 REGULATORY COMMISSION EXP - RETAIL SALE		(315,130)
Total Operating Expenses		<u>(551,483)</u>
Grand Total		<u><u>(502,300)</u></u>

Notes:

[1] Reference WP/P AJ 16H.2

Entergy Texas, Inc.
Cost of Service
AJ16H Prior Period Rate Case Expense
Adjustment to eliminate Prior Period Rate Case Expense
For the Test Year Ended March 31, 2013

This adjustment is to eliminate Prior Period Rate Case Expense.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	40,956
	Total Depreciation	<u>40,956</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	8,227
	Total Taxes Other	<u>8,227</u>
<u>OPERATING EXPENSES</u>		
500000	Oper Supervision & Engineerin	25,398
506000	Misc Steam Power Expenses	3,248
556000	System Control & Load Disp.	175
560000	Oper Super & Engineering	2,371
566000	Misc. Transmission Expenses	(722)
580000	Operation Supervision&Enginee	(239)
901000	Supervision	(523)
905000	Misc Customer Accounts Exp	(741)
920000	Adm & General Salaries	254,944
921000	Office Supplies And Expenses	32,806
923000	Outside Services Employed	(646,182)
926000	Employee Pension & Benefits	93,113
928000	Regulatory Commission Expense	<u>(315,130)</u>
	Total Operating Expenses	<u>(551,483)</u>
	Total Adjustment	<u><u>(502,300)</u></u>

Cost of Service
AJ16I Energy Efficiency Programs
Adjustment to eliminate Energy Efficiency Program Costs
For The Test Year Ended March 31, 2013

This adjustment is to eliminate Energy Efficiency expense that is included in a separate rate rider.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(12,009)
Total Taxes Other Than Income Taxes		<u>(12,009)</u>
<u>OPERATING EXPENSES</u>		
OMD586-586 METER EXPENSES		(3,089)
OMCS907-907 SUPERVISION		(2,062)
OMCS908-908 CUSTOMER ASSISTANCE EXP		(8,269,991)
OMAG926-926 PENSIONS & BENEFITS		(45,653)
OMAG935-935 MNTNCE OF GENERAL PLT		(5)
Total Operating Expenses		<u>(8,320,800)</u>
 Grand Total		 <u><u>(8,332,810)</u></u>

Notes:

[1] Reference WP/P AJ 16I.2

Entergy Texas, Inc.
Cost of Service
AJ16I Energy Efficiency Programs
Adjustment to eliminate Energy Efficiency Program Costs
For The Test Year Ended March 31, 2013

This adjustment is to eliminate Energy Efficiency expense that is included in a separate rate rider.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(12,009)
	Total Taxes Other Than Income Taxes	<u>(12,009)</u>
<u>OPERATING EXPENSES</u>		
586000	Meter Expenses	(3,089)
907000	Supervision	(2,062)
908000	Customer Assistance Expenses	(7,249,209)
908100	Customer assistance over/under	(1,020,782)
926000	Employee Pension & Benefits	(45,653)
935000	Maintenance Of General Plant	(5)
	Total Operating Expenses	<u>(8,320,800)</u>
	Total Adjustment	<u><u>(8,332,810)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ16J Plant Held for Future Use
Adjustment to reflect plant held for future use in rate base
For the Test Year Ended March 31, 2013

This adjustment is to reflect plant held for future use in rate base.

Line Item and Description	Function	Amount [1]
<u>Plant In Service</u>		
PLT3501-350.1 LAND & LAND RIGHTS	TH	65,703
PLT3501-350.1 LAND & LAND RIGHTS	TL	452,109
PLT3502-350.2 LAND EASEMENTS	TH	4,738,285
PLG389-389 LAND & LAND RIGHTS		<u>377,256</u>
Plant in Service Total		5,633,352
<u>Accumulated Provision for Depreciation</u>		
ADT3502-350.2 LAND EASEMENTS	TH	356,202
ADT3502-350.2 LAND EASEMENTS	TL	115,819
ADD3602-360.2 LAND RIGHTS - PRIMARY	D1	<u>819</u>
Total Accumulated Provision for Depreciation		472,840
Grand Total		<u><u>6,106,192</u></u>

Notes:

[1] Reference WP/P AJ 16J.2

Entergy Texas, Inc.
Cost of Service

AJ16J Plant Held for Future Use
Adjustment to reflect plant held for future use in rate base
For the Test Year Ended March 31, 2013

FERC	Account	Description	Plant Account	Location	Test Year Per Book	Adjustment	Adjusted Total
101	1010AM	Electric Plant In Service	350.2 Cypress/Porter Substation		-	3,678,151	3,678,151
101	1010AM	Electric Plant In Service	350.1 Porter Substation		-	160,697	160,697
101	1010AM	Electric Plant In Service	350.1 Dayton Bulk Substation		-	333,331	333,331
101	1010AM	Electric Plant In Service	389.1 Dayton Bulk Service Center		-	377,256	377,256
101	1010AM	Electric Plant In Service	350.1 Porter/Grimes Substation		-	23,784	23,784
101	1010AM	Electric Plant In Service	350.2 Porter/Grimes Substation		-	1,060,134	1,060,134
108	1080AM	Accum Prov Depr Plant Service	350.2 N/A		(472,021)	472,021	-
108	1080AM	Accum Prov Depr Plant Service	360.2 N/A		(819)	819	-
Total Rate Base Amounts					(472,840)	6,106,192	5,633,352

Plant held for future use is not included in rate base.

This adjustment is to transfer plant held for future use into plant in service for the listed locations and to remove accumulated provision for depreciation for future use that is associated with assets not in plant in service.

**Entergy Texas, Inc.
Cost of Service
AJ16K Prepayments
Adjustment to Prepaids
For the Test Year Ended March 31, 2013**

This adjustment is to remove prepaid balances that are not recovered in rates.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
PP165L-165 LABOR		(72,168)
Total Adjustment		<u>(72,168)</u>

Notes:

[1] Reference WP/P AJ 16K.2

Entergy Texas, Inc.
Cost of Service
AJ16K Prepayments
Adjustment to Prepaids
For the Test Year Ended March 31, 2013

This adjustment is to remove prepaid balances that are not recovered in rates.

<u>Description</u>	<u>13 Month Average</u>
165U39 - Prepaid Life Insurance Kidco	(72,168)
	<u>(72,168)</u>

Entergy Texas, Inc.
Cost of Service
AJ16L MISO Deferral Adjustment
MISO Deferral Adjustment
For the Test Year Ended March 31, 2013

Adjustment to defer MISO Transition Expenses and amortize over 3 years.

LINE ITEM	FN	Amount [1]
Rate Base Adjustments		
182MISO-182 REGULATORY ASSET - MISO	TH	(300,200)
Total Rate Base Adjustments		<u>(300,200)</u>
Expense Adjustments		
OMP500-500 OPERATION SUPVSN & ENGINEERING		(57,373)
OMP556-556 LOAD DISPATCHING		(14)
OMP557O-557 OTHER		(56)
OMT560-560 OPER SUPVSN & ENGINEERING	TH	(39,544)
OMT560-560 OPER SUPVSN & ENGINEERING	TL	(66,629)
OMT561-561 LOAD DISPATCHING	TH	724
OMT561-561 LOAD DISPATCHING	TL	1,197
OMT566-566 MISC TRANSMISSION EXPENSE	TH	1,890
OMT566-566 MISC TRANSMISSION EXPENSE	TL	3,185
OMT568-568 MAINT SUPVSN & ENG	TH	52
OMT568-568 MAINT SUPVSN & ENG	TL	89
OMT569-569 MAINT OF STRUCTURES	TH	67
OMT569-569 MAINT OF STRUCTURES	TL	111
OMRTO575-575 OPER SUPV REG MKT		2,974,914
OMCA905-905 MISC CUST ACCOUNTS EXP		(5,453)
OMCS909-909 INFORM & INSTR ADVTSNG EXP		303
OMAG920-920 SALARIES		(221,703)
OMAG921-921 OFFICE SUPPLIES & EXP		(143,756)
OMAG923-923 OUTSIDE SERVICES		(2,449,532)
OMAG924-924 PROPERTY INSURANCE		10
OMAG925-925 INJURIES & DAMAGES		(71)
OMAG926-926 PENSIONS & BENEFITS		(561,349)
OMAG928PL-928 REGULATORY COMMISSION EXP - PRODUCTI		10,470
OMAG928T-928 REGULATORY COMMISSION EXP - TRANSMISSI		(26,131)
OMAG9301CS-930.1 GENERAL ADVTSNG EXP		(199,651)
OMAG9302-930.2 MISC GENERAL EXPENSES		(501,026)
OMAG931-931 RENTS		(82)
OMAG935-935 MNTNCE OF GENERAL PLT		10
 DXGESI-ESI DEPRECIATION/AMORTIZATION		 (133,620)
 TOFE-408.110 EMPLOYMENT TAXES		 (78,374)
Total Expense Adjustments		<u>(1,491,342)</u>

Notes:

[1] Reference WP/P AJ 16L.2

Entergy Texas, Inc.
Cost of Service
AJ16L MISO Deferral Adjustment
MISO Deferral Adjustment
For the Test Year Ended March 31, 2013

Adjustment to defer MISO Transition Expenses and amortize over 3 years.

<u>Account & Description</u>	<u>Amount</u>
Rate Base Adjustments	
1823MD - MISO Cost Deferral	(300,200)
Total Rate Base Adjustments	<u>(300,200)</u> [1]
Expense Adjustments	
500000 - Oper Supervision & Engineerin	(57,373)
556000 - System Control & Load Disp.	(14)
557000 - Other Expenses	(56)
560000 - Oper Super & Engineering	(106,173)
561000 - Load Dispatching	(6)
561100 - Load dispatch - reliability	14
561200 - Load Dispatch- transm system	1,059
561300 - Load disptch-transm serv & sch	823
561500 - Syst plan & standards devlpmnt	31
566000 - Misc. Transmission Expenses	5,075
568000 - Maint. Supervision & Engineer	141
569100 - Maint Transm Computer&Telecom	178
575100 - Regional Energy Mkts-Oper Supv	2,974,914 [3]
905000 - Misc Customer Accounts Exp	(5,453)
909000 - Information & Instruct Adv Ex	303
920000 - Adm & General Salaries	(221,703)
921000 - Office Supplies And Expenses	(143,756)
923000 - Outside Services Employed	(2,449,532)
924000 - Property Insurance Expense	10
925000 - Injuries & Damages Expense	(71)
926000 - Employee Pension & Benefits	(561,349)
928000 - Regulatory Commission Expense	(15,660)
930100 - General Advertising Expenses	(199,651)
930200 - Miscellaneous General Expense	(501,026)
931000 - Rents	(82)
935000 - Maintenance Of General Plant	10
4031AM - Deprec Exp billed from Serv Co	(133,620)
408110 - Employment Taxes	(78,374)
Total Expense Adjustments	<u>(1,491,342)</u> [2]

Notes:

[1] Reference WP/P AJ 16L.4

[2] Reference WP/P AJ 16L.3 (\$4.4M) + AJ 16L.5 \$2.9M

[3] Reference WP/P AJ 16L.3 and AJ 16L.5 for A/C 575100

Entergy Texas, Inc.
Cost of Service
AJ16L MISO Deferral Adjustment
MISO Deferral Adjustment
For the Test Year Ended March 31, 2013

Adjustment to remove the MISO Transition Expenses from the test year.

Account & Description	Non-Affiliate [1]	Affiliate [2]	Amount [3]	MISO Deferral [4]	MISO Transition Expenses [5]
4031AM - Deprec Exp billed from Serv Co	-	(137,717)	(137,717)	4,098	(133,620)
408110 - Employment Taxes	(11,331)	(69,722)	(81,053)	2,678	(78,374)
500000 - Oper Supervision & Engineerin	(2,628)	(54,745)	(57,373)	0	(57,373)
556000 - System Control & Load Disp.	-	(14)	(14)	-	(14)
557000 - Other Expenses	-	(56)	(56)	0	(56)
560000 - Oper Super & Engineering	(204)	(221,344)	(221,344)	115,171	(106,173)
561000 - Load Dispatching	-	(6)	(6)	-	(6)
561100 - Load dispatch - reliability	-	-	-	14	14
561200 - Load dispatch- transn system	-	(50)	(50)	1,109	1,059
561300 - Load dispatch-transn serv & sch	-	6	6	817	823
561500 - Syst plan & standards devlpmt	-	-	-	31	31
566000 - Misc. Transmission Expenses	-	(144)	(144)	5,219	5,075
568000 - Maint. Supervision & Engineer	-	(4)	(4)	145	141
569100 - Maint Transm Computer&Telecom	-	(17)	(17)	195	178
575100 - Regional Energy Mkts-Oper Supv	-	-	-	247	247
905000 - Misc Customer Accounts Exp	(5,450)	(3)	(5,453)	-	(5,453)
909000 - Information & Instruct Adv Ex	303	-	303	-	303
920000 - Adm & General Salaries	(153,971)	(100,574)	(254,546)	32,843	(221,703)
921000 - Office Supplies And Expenses	(22,021)	(126,425)	(148,447)	4,691	(143,756)
923000 - Outside Services Employed	(1,271,537)	(1,272,890)	(2,544,427)	94,895	(2,449,532)
924000 - Property Insurance Expense	-	-	-	10	10
925000 - Injures & Damages Expense	-	(73)	(73)	2	(71)
926000 - Employee Pension & Benefits	(85,722)	(493,408)	(579,131)	17,782	(561,349)
928000 - Regulatory Commission Expense	(24,258)	(1,871)	(26,131)	10,470	(15,660)
930100 - General Advertising Expenses	(200,739)	-	(200,739)	1,088	(199,651)
930200 - Miscellaneous General Expense	(500,000)	(2,809)	(502,809)	1,783	(501,026)
931000 - Rents	-	(82)	(82)	-	(82)
935000 - Maintenance Of General Plant	-	-	-	10	10
Total MISO Related Expenses	(2,277,560)	(2,481,746)	(4,759,306)	293,297	(4,466,008)

[1] Test Year Non-Affiliate MISO related costs.

[2] Test Year Affiliate MISO related costs.

[3] = [1] + [2]

[4] Reference WP/P AJ 16L.4

[5] = [3] + [4]

Entergy Texas, Inc.
Cost of Service
AJ16L MISO Deferral Adjustment
MISO Deferral Adjustment
For the Test Year Ended March 31, 2013

Adjustment to eliminate the MISO Cost Deferral regulatory asset recorded in June 2012
and the test year MISO deferred costs.

<u>Account</u>	<u>Description</u>	<u>Amount [1]</u>
Rate Base Adjustments		
1823MD	MISO Cost Deferral	(300,200)
Total Rate Base Adjustments		<u>(300,200)</u> [1]
Expense Adjustments		
4031AM	Deprec Exp billed from Serv Co	4,098
408110	Employment Taxes	2,678
500000	Oper Supervision & Engineerin	0
557000	Other Expenses	0
560000	Oper Super & Engineering	115,171
561100	Load dispatch - reliability	14
561200	Load Dispatch- transm system	1,109
561300	Load disptch-transm serv & sch	817
561500	Syst plan & standards devlpmnt	31
566000	Misc. Transmission Expenses	5,219
568000	Maint. Supervision & Engineer	145
569100	Maint Transm Computer&Telecom	195
575100	Regional Energy Mkts-Oper Supv	247
920000	Adm & General Salaries	32,843
921000	Office Supplies And Expenses	4,691
923000	Outside Services Employed	94,895
924000	Property Insurance Expense	10
925000	Injuries & Damages Expense	2
926000	Employee Pension & Benefits	17,782
928000	Regulatory Commission Expense	10,470
930100	General Advertising Expenses	1,088
930200	Miscellaneous General Expense	1,783
935000	Maintenance Of General Plant	10
Total Expense Adjustments		<u>293,297</u> [2]

Notes:

[1] Reference WP/P RB 13.1

[2] Test Year MISO deferred costs. The deferrals recorded in June 2012 include amounts related to prior year costs.

**Entergy Texas, Inc.
Cost of Service
AJ16L MISO Deferral Adjustment
MISO Deferral Adjustment
For the Test Year Ended March 31, 2013**

Adjustment to defer MISO Transition Expenses and amortize over 3 years

<u>Account</u>	<u>Description</u>	<u>Amount</u>	<u>Ref.</u>
	Total ETI MISO Transition Expenses	<u>11,724,000</u>	[1]
	MISO Transition Expense estimated to be recovered in current Base Rates	2,800,000	[2]
	MISO Transition Expense proposed to be deferred and amortized over 3 years	8,924,000	[3]
575100	Regional Market Expenses-Operation Supervision (Amortization of deferred MISO transition expenses)	<u>2,974,667</u>	[4]

Notes:

[1] ETI's share of the MISO Transition Expenses for April 2011 - December 2013.

[2] Reference WP/P AJ 16L.6

[3] = [1] - [2]

[4] = [3] / 3

**Entergy Texas, Inc.
Cost of Service
AJ16L MISO Deferral Adjustment
MISO Deferral Adjustment
For the Test Year Ended March 31, 2013**

MISO Transition Expense in current Base Rates	1,600,000 [1]
Estimated Recovery Period	21 months [2]
MISO Transition Expense estimated to be recovered in current Base Rates	<hr/> <u>2,800,000</u> [3]

Notes:

[1] Per PUCT Order in Docket No. 39896 dated September 14, 2012, Page 9 of 43.

[2] July 1, 2012 (ETI's Base Rates in Docket No. 39896 went into effect) through April 1, 2014 (2013 ETI Rate Case Rate Year).

[3] = [1] / 12 * 17

**Entergy Texas, Inc.
Cost of Service
AJ16M Decommissioning
Decommissioning Adjustment
For the Test Year Ended March 31, 2013**

Adjustment for annual decommissioning revenue requirement associated with River Bend.

<u>LINE_ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
OMP555IRE-555 INELIGIBLE - RESOURCE PLAN		2,058,750
Total Decommissioning Adjustment		<u>2,058,750</u>

Notes:

[1] Reference AJ 16M.2

**Entergy Texas, Inc.
Cost of Service
AJ16M Decommissioning
Decommissioning Adjustment
For the Test Year Ended March 31, 2013**

Adjustment for annual decommissioning revenue requirement associated with River Bend.

<u>Account</u>	<u>Description</u>	<u>Amount</u>	
	Test Year Decommissioning Expense	(1,349,250)	[1]
	Decommissioning Revenue Requirement	3,408,000	[2]
555010	Total Expense Adjustment	<u><u>2,058,750</u></u>	[3]

Notes:

[1] Remove test year decommissioning expense. The monthly EGSL MSS-4 Bills to ETI included decommissioning expense of \$168,250 for April 2012 - June 2012 and \$93,833 for July 2012 - March 2013.

[2] Proposed annual decommissioning revenue requirement associated with River Bend per exhibit to testimony of Company witness Heather LeBlanc.

[3] = [1] + [2]

Entergy Texas, Inc.
Rate Case
AJ17 Interest Synchronization
Interest Synchronization
For the Test Year Ended March 31, 2013

Adjustment to synchronize test year interest expense to rate base

<u>LINE_ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
CTAICA-INTEREST CAP - AFUDC		1,754,146
CTAINT-INTEREST EXPENSE		<u>3,811,947</u>
Grand Total		5,566,092

Notes:

[1] Reference WP/P AJ 17.2

**Entergy Texas, Inc.
Rate Case
AJ17 Interest Synchronization
Interest Synchronization
For the Test Year Ended March 31, 2013**

<u>Adjustments to Taxable Income</u>	<u>Amount</u>
1 Total Adjusted Rate Base (RBTOA) [1]	1,633,805,549
2 Total Debt Rate [2]	3.46%
3 Interest Synchronization	(56,529,329)
4 Interest Expense (CTAINT)	(60,341,276)
5 Adjustment to Interest Expense	3,811,947
6 Interest Capitalized - AFUDC (CTAICA) [3]	1,754,146
7 Total Adjustment to Taxable Income	5,566,092

Notes:

- [1] Reference WP/P SUM
- [2] Reference WP/P MD
- [3] Reference WP/P EX 6.1

Entergy Texas, Inc.
Cost of Service
AJ18 Customer Deposits & ESI Interest
Adjustment to include interest on customer deposits and ESI interest expense
For The Test Year Ended March 31, 2013

This adjustment reclassifies interest on electric customer deposits and ESI interest expense from Other Interest Expense, a below-the-line account, to an above the line account that is included as part of the cost of service.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
OMAG923-923 OUTSIDE SERVICES		368,191
ICDTO-235 CUSTOMER DEPOSITS		43,882
Total Adjustment		412,072

Notes:

[1] Reference WP/P AJ 18.2

Entergy Texas, Inc.
Cost of Service
AJ18 Customer Deposits & ESI Interest
Adjustment to include interest on customer deposits and ESI interest expense
For The Test Year Ended March 31, 2013

This adjustment reclassifies interest on electric customer deposits and ESI interest expense from Other Interest Expense, a below-the-line account, to an above the line account that is included as part of the cost of service.

<u>Income Statement Items</u>	<u>Amount</u>
Interest Expense on Customer Deposits	43,882
Adjustment to reclassify ESI interest expense from accounts 430000 & 431000 to Above the Line Account	368,191
Total Interest Adjustment	<u>412,072</u>

Additional Information on Interest on
Customer Deposits:

Average Customer Deposits Balance	36,577,612
Interest Rate	<u>0.12%</u>
Interest on Customer Deposits	<u>43,882</u>

AJ 19
FAS 106

Entergy Texas, Inc.
Cost of Service
AJ19 FAS 106
Adjustment to FAS106 Expense
For the Test Year Ended March 31, 2013

This adjustment is to reflect estimated change in FAS 106 expense.

<u>LINE ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
OMAG926-926 PENSIONS & BENEFITS		(1,256,823)
Grand Total		<u>(1,256,823)</u>

Notes:

[1] Reference WP/P AJ 19.2

**Entergy Texas, Inc.
Cost of Service
AJ19 FAS 106
Adjustment to FAS106 Expense
For the Test Year Ended March 31, 2013**

This adjustment is to reflect estimated change in FAS 106 expense.

Description	Amount
Total 12ME 3/31/13 FAS 106 Costs	\$5,574,507
Estimated 2014 FAS 106 Costs	\$3,231,000
Estimated Change in FAS 106 Costs	(\$2,343,507)
O&M Expense Allocation (12ME 3/31/13 benefit loader ratio)	53.63%
Total O&M FAS 106 Costs Estimated Decrease	(\$1,256,823)
	<u>(\$1,256,823)</u>
 Total Increase(Decrease) to Account 926	 <u>(\$1,256,823)</u>

**Entergy Texas, Inc.
Cost of Service
AJ20 Pension Expense
Adjustment to Pension Expense
For the Test Year Ended March 31, 2013**

This adjustment is to reflect estimated change in pension expense.

<u>LINE ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
OMAG926-926 PENSIONS & BENEFITS		182,808
Grand Total		<u>182,808</u>

Notes:

[1] Reference WP/P AJ 20.2

**Entergy Texas, Inc.
Cost of Service
AJ20 Pension Expense
Adjustment to Pension Expense
For the Test Year Ended March 31, 2013**

This adjustment is to reflect estimated change in pension expense.

Description	Amount
Total 12ME 3/31/13 Pension Costs	\$ 11,464,131
Estimated 2014 Pension Costs	\$ 11,805,000
Estimated Change in Pension Costs	\$ 340,869
O&M Expense Allocation (12ME 3/31/13 benefit loader ratio)	53.63%
Total O&M Pension Costs Estimated Increase	<u>\$ 182,808</u>
 Total Increase(Decrease) to Account 926	 <u><u>\$ 182,808</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21A Corporate Aircraft Cost
Remove Corporate Aircraft Costs
For The Test Year Ended March 31, 2013

This adjustment is to eliminate corporate aircraft costs.

<u>LINE ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
<u>DEPRECIATION EXPENSE</u>		
DXGESI-ESI DEPRECIATION/AMORTIZATION		(115,843)
Total Depreciation Expense		<u>(115,843)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(5)
Total Taxes Other		<u>(5)</u>
<u>OPERATING EXPENSES</u>		
OMP500-500 OPERATION SUPVSN & ENGINEERING		(13,762)
OMP514-514 MAINT OF MISC STEAM PLANT		(366)
OMT560-560 OPER SUPVSN & ENGINEERING	TH	(1,728)
OMT560-560 OPER SUPVSN & ENGINEERING	TL	(2,911)
OMT568-568 MAINT SUPVSN & ENG	TH	(520)
OMT568-568 MAINT SUPVSN & ENG	TL	(883)
OMCA903-903 CUSTOMER RECORDS & COLLECTION EXP		(1,651)
OMCS909-909 INFORM & INSTR ADVTSNG EXP		(840)
OMCS910-910 MISC CUST SVC & INFORM EXP		(88)
OMS916-916 MISC SALES EXP		(112)
OMAG920-920 SALARIES		(84)
OMAG921-921 OFFICE SUPPLIES & EXP		(474,512)
OMAG926-926 PENSIONS & BENEFITS		(19)
OMAG928RS-928 REGULATORY COMMISSION EXP - RETAIL SALE		(2,201)
OMAG9302-930.2 MISC GENERAL EXPENSES		(64,548)
OMAG935-935 MNTNCE OF GENERAL PLT		(189)
Total Operating Expenses		<u>(564,415)</u>
Grand Total		<u><u>(680,262)</u></u>

Notes:

[1] Reference WP/P AJ 21A.2

**Entergy Texas, Inc.
Cost of Service
AJ21A Corporate Aircraft Cost
Remove Corporate Aircraft Costs
For The Test Year Ended March 31, 2013**

This adjustment is to eliminate corporate aircraft costs.

FERC Account	FERC Account Description	Amount
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	(115,843)
	Total Depreciation	<u>(115,843)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(5)
	Total Taxes Other	<u>(5)</u>
<u>OPERATING EXPENSES</u>		
500000	Oper Supervision & Engineerin	(13,762)
514000	Maintenance Of Misc Steam Plt	(366)
560000	Oper Super & Engineering	(4,639)
568000	Maint. Supervision & Engineer	(1,403)
903001	Customer Records	(1,651)
909000	Information & Instruct Adv Ex	(840)
910000	Misc Cust Ser & Information Ex	(88)
916000	Miscellaneous Sales Expenses	(112)
920000	Adm & General Salaries	(84)
921000	Office Supplies And Expenses	(474,512)
926000	Employee Pension & Benefits	(19)
928000	Regulatory Commission Expense	(2,201)
930210	Director'S Fees And Expenses	(64,548)
935000	Maintenance Of General Plant	(189)
	Total Operating Expenses	<u>(564,415)</u>
	Total Adjustment	<u><u>(680,262)</u></u>