

Entergy Texas, Inc.
Cost of Service
AJ21B Remove non rate making items
Remove certain non ratemaking items
For the Test Year Ended March 31, 2013

To remove certain items from cost of service not allowable for ratemaking, for example ticket and event costs not charged below the line.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>OPERATING EXPENSES</u>		
OMP500-500 OPERATION SUPVSN & ENGINEERING		(650)
OMT560-560 OPER SUPVSN & ENGINEERING	TH	(389)
OMT560-560 OPER SUPVSN & ENGINEERING	TL	(655)
OMT561-561 LOAD DISPATCHING	TH	(17)
OMT561-561 LOAD DISPATCHING	TL	(28)
OMD580-580 OPER SUPVSN & ENGINEERING		(897)
OMCA901-901 SUPERVISION		(1,113)
OMCA902-902 METER READING EXPENSE		(13)
OMCS907-907 SUPERVISION		(586)
OMS913-913 ADVERTISING EXP		(2)
OMAG921-921 OFFICE SUPPLIES & EXP		(31,606)
OMAG9302-930.2 MISC GENERAL EXPENSES		(3,995)
Grand Total		<u>(39,952)</u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21B Remove non rate making items
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For the Test Year Ended March 31, 2013

To remove certain items from cost of service not allowable for ratemaking,
for example ticket and event costs not charged below the line.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>OPERATING EXPENSES</u>		
500000	Oper Supervision & Engineerin	(650)
560000	Oper Super & Engineering	(1,044)
561300	Load disptch-transm serv & sch	(45)
580000	Operation Supervision&Enginee	(897)
901000	Supervision	(1,113)
902000	Meter Reading Expenses	(13)
907000	Supervision	(586)
913000	Advertising Expense	(2)
921000	Office Supplies And Expenses	(31,606)
930200	Miscellaneous General Expense	<u>(3,995)</u>
	Total Operating Expenses	<u><u>(39,952)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21C Affiliate Rate Case Expense
Remove affiliate rate case expense
For the Test Year Ended March 31, 2013

Adjustment to remove the affiliate portion of rate case expense for prior and current rate cases
because they are included in the Rate Case Expense Rider.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>DEPRECIATION EXPENSE</u>		
DVGESI-ESI DEPRECIATION/AMORTIZATION		(73,388)
Total Depreciation Expense		<u>(73,388)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(36,768)
Total Taxes Other		<u>(36,768)</u>
<u>OPERATING EXPENSES</u>		
OMP500-500 OPERATION SUPVSN & ENGINEERING		(40,570)
OMP506-506 MISC STEAM POWER EXPENSES		(3,685)
OMP556-556 LOAD DISPATCHING		(268)
OMT560-560 OPER SUPVSN & ENGINEERING	TH	(1,960)
OMT560-560 OPER SUPVSN & ENGINEERING	TL	(3,303)
OMT566-566 MISC TRANSMISSION EXPENSE	TH	113
OMT566-566 MISC TRANSMISSION EXPENSE	TL	190
OMAG920-920 SALARIES		(576,024)
OMAG921-921 OFFICE SUPPLIES & EXP		(43,667)
OMAG923-923 OUTSIDE SERVICES		(6,508)
OMAG926-926 PENSIONS & BENEFITS		(302,595)
OMAG928RS-928 REGULATORY COMMISSION EXP - RETAIL SALE		(74,766)
Total Operating Expenses		<u>(1,053,044)</u>
Grand Total		<u><u>(1,163,200)</u></u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21C Affiliate Rate Case Expense
Remove affiliate rate case expense
For the Test Year Ended March 31, 2013

Adjustment to remove the affiliate portion of rate case expense for prior and current rate cases because they are included in the Rate Case Expense Rider.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	(73,388)
	Total Depreciation	<u>(73,388)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(36,768)
	Total Taxes Other	<u>(36,768)</u>
<u>OPERATING EXPENSES</u>		
500000	Oper Supervision & Engineerin	(40,570)
506000	Misc Steam Power Expenses	(3,685)
556000	System Control & Load Disp.	(268)
560000	Oper Super & Engineering	(5,263)
566000	Misc. Transmission Expenses	303
920000	Adm & General Salaries	(576,024)
921000	Office Supplies And Expenses	(43,667)
923000	Outside Services Employed	(6,508)
926000	Employee Pension & Benefits	(302,595)
928000	Regulatory Commission Expense	(74,766)
	Total Operating Expenses	<u>(1,053,044)</u>
	Total Adjustment	<u><u>(1,163,200)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21D Integrated Energy Management
Integrated Energy Management Costs
For the Test Year Ended March 31, 2013

This adjustment removes 50% of Integrated Energy Management costs recorded to project
code F3PPE9981S

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>DEPRECIATION EXPENSE</u>		
DXGESI-ESI DEPRECIATION/AMORTIZATION		(5,235)
Total Depreciation Expense		<u>(5,235)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(2,860)
Total Taxes Other		<u>(2,860)</u>
<u>OPERATING EXPENSES</u>		
OMAG920-920 SALARIES		(51,981)
OMAG921-921 OFFICE SUPPLIES & EXP		(2,944)
OMAG923-923 OUTSIDE SERVICES		(12,158)
OMAG926-926 PENSIONS & BENEFITS		(20,889)
Total Operating Expenses		<u>(87,972)</u>
Grand Total		<u><u>(96,067)</u></u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21D Integrated Energy Management
Integrated Energy Management Costs
For the Test Year Ended March 31, 2013

This adjustment removes 50% of Integrated Energy Management costs recorded to project code F3PPE9981S

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	(5,235)
	Total Depreciation	<u>(5,235)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(2,860)
	Total Taxes Other	<u>(2,860)</u>
<u>OPERATING EXPENSES</u>		
920000	Adm & General Salaries	(51,981)
921000	Office Supplies And Expenses	(2,944)
923000	Outside Services Employed	(12,158)
926000	Employee Pension & Benefits	(20,889)
	Total Operating Expenses	<u>(87,972)</u>
	Total Adjustment	<u><u>(96,067)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21E Hurricane Katrina Costs
Hurricane Katrina Severance & Relocation Costs
For the Test Year Ended March 31, 2013

Adjustment to remove Hurricane Katrina relocation & severance costs which were amortized
over a 5 year period. The amortization ended in October 2012.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>OPERATING EXPENSES</u>		
OMAG920-920 SALARIES		(58,709)
OMAG921-921 OFFICE SUPPLIES & EXP		(23)
Grand Total		<u>(58,732)</u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21E Hurricane Katrina Costs
Hurricane Katrina Severance & Relocation Costs
For the Test Year Ended March 31, 2013

Adjustment to remove Hurricane Katrina relocation & severance costs which were amortized over a 5 year period. The amortization ended in October 2012.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>OPERATING EXPENSES</u>		
920000	Adm & General Salaries	(58,709)
921000	Office Supplies And Expenses	<u>(23)</u>
	Total Operating Expenses	<u><u>(58,732)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21F Energy Efficiency - Affiliate
Adjustment to eliminate affiliate Energy Efficiency Program Costs
For the Test Year Ended March 31, 2013

This adjustment is to eliminate affiliate 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>DEPRECIATION EXPENSE</u>		
DXGESI-ESI DEPRECIATION/AMORTIZATION		(867)
Total Depreciation Expense		<u>(867)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(517)
Total Taxes Other		<u>(517)</u>
<u>OPERATING EXPENSES</u>		
OMCS908-908 CUSTOMER ASSISTANCE EXP		(9,037)
OMAG920-920 SALARIES		(105)
OMAG926-926 PENSIONS & BENEFITS		(3,327)
Total Operating Expenses		<u>(12,469)</u>
Grand Total		<u><u>(13,853)</u></u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21F Energy Efficiency - Affiliate
Adjustment to eliminate affiliate Energy Efficiency Program Costs
For the Test Year Ended March 31, 2013

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

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	(867)
	Total Depreciation	<u>(867)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(517)
	Total Taxes Other	<u>(517)</u>
<u>OPERATING EXPENSES</u>		
908000	Customer Assistance Expenses	(9,037)
920000	Adm & General Salaries	(105)
926000	Employee Pension & Benefits	(3,327)
	Total Operating Expenses	<u>(12,469)</u>
	Total Adjustment	<u><u>(13,853)</u></u>

**Entergy Texas, Inc.
Cost of Service
AJ21G Capital Projects
Capital Projects Adjustment
For the Test Year Ended March 31, 2013**

To remove O&M Expense that should have been recorded as capital.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>DEPRECIATION EXPENSE</u>		
DXGESI-ESI DEPRECIATION/AMORTIZATION		(91)
Total Depreciation Expense		<u>(91)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(44)
Total Taxes Other		<u>(44)</u>
<u>OPERATING EXPENSES</u>		
OMD580-580 OPER SUPVSN & ENGINEERING		(4)
OMD593-593 MAINT OF OVERHEAD LINES	D1	(62)
OMD593-593 MAINT OF OVERHEAD LINES	DV	(10)
OMD593-593 MAINT OF OVERHEAD LINES	D2	(13)
OMD594-594 MAINT OF UNDERGROUND LINES	D1	(32)
OMD594-594 MAINT OF UNDERGROUND LINES	DV	(15)
OMD594-594 MAINT OF UNDERGROUND LINES	D2	(13)
OMD596NR-596 MNT OF ST LGT & SIGNALS - NON-RDWY		(529)
OMD596R-596 MNT OF ST LIGHT & SIGNAL SYS -RDWY		(529)
OMAG926-926 PENSIONS & BENEFITS		(347)
Total Operating Expenses		<u>(1,553)</u>
Grand Total		<u><u>(1,688)</u></u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21G Capital Projects
Capital Projects Adjustment
For the Test Year Ended March 31, 2013

To remove O&M Expense that should have been recorded as capital.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	(91)
	Total Depreciation	(91)
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(44)
	Total Taxes Other	(44)
<u>OPERATING EXPENSES</u>		
580000	Operation Supervision&Enginee	(4)
593000	Maintenance Of Overhead Lines	(85)
594000	Maint Underground Lines	(60)
596000	Maint. St. Lght. & Sig. Syst.	(529)
596100	Maint-Non-Roadwy Securty Lgtng	(529)
926000	Employee Pension & Benefits	(347)
	Total Operating Expenses	(1,553)
	Total Adjustment	(1,688)

AJ 21H

Affiliate - Removal

Gas, Nuc, & EWC Depts

**Entergy Texas, Inc.
Cost of Service
AJ21H Department Codes
Department Codes Adjustment
For the Test Year Ended March 31, 2013**

To remove costs associated with gas and nuclear ESI departments because they are not applicable to ETI.

<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		(1,214)
Total Taxes Other		<u>(1,214)</u>
<u>OPERATING EXPENSES</u>		
OMP506-506 MISC STEAM POWER EXPENSES		(3,274)
OMP514-514 MAINT OF MISC STEAM PLANT		(14,469)
OMD596NR-596 MNT OF ST LGT & SIGNALS - NON-RDWY		5
OMD596R-596 MNT OF ST LIGHT & SIGNAL SYS -RDWY		5
OMAG920-920 SALARIES		(11,571)
OMAG921-921 OFFICE SUPPLIES & EXP		145
OMAG926-926 PENSIONS & BENEFITS		(4,386)
OMAG928PD-928 REGULATORY COMMISSION EXP - PROD DEMA		3
OMAG928T-928 REGULATORY COMMISSION EXP - TRANSMISSIC		623
Total Operating Expenses		<u>(32,919)</u>
Grand Total		<u><u>(34,132)</u></u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21H Department Codes
Department Codes Adjustment
For the Test Year Ended March 31, 2013

To remove costs associated with gas and nuclear ESI departments because they
are not applicable to ETI.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(1,214)
	Total Taxes Other	<u>(1,214)</u>
<u>OPERATING EXPENSES</u>		
506000	Misc Steam Power Expenses	(3,274)
514000	Maintenance Of Misc Steam Plt	(14,469)
596000	Maint. St. Lght & Sig Syst	5
596100	Maint-Non-Roadwy Securty Lgtng	5
920000	Adm & General Salaries	(11,571)
921000	Office Supplies And Expenses	145
926000	Employee Pension & Benefits	(4,386)
926000	Regulatory Commission Expense	626
	Total Operating Expenses	<u>(32,919)</u>
	Total Adjustment	<u><u>(34,132)</u></u>

AJ 211
Affiliate - Remove
Non-Recoverable Items

Entergy Texas, Inc.
Cost of Service
AJ211 Remove Non-Recoverable Items
Remove amounts not allowed for recovery
For the Test Year Ended March 31, 2013

Adjustment to remove amounts not allowed for recovery from ratepayers.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>DEPRECIATION EXPENSE</u>		
DXGESI-ESI DEPRECIATION/AMORTIZATION		(346)
Total Depreciation Expense		<u>(346)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOFE-408.110 EMPLOYMENT TAXES		(423)
Total Taxes Other		<u>(423)</u>
<u>OPERATING EXPENSES</u>		
OMCS909-909 INFORM & INSTR ADVTSNG EXP		(40)
OMAG920-920 SALARIES		(2,103)
OMAG921-921 OFFICE SUPPLIES & EXP		(154)
OMAG923-923 OUTSIDE SERVICES		33,649
OMAG926-926 PENSIONS & BENEFITS		(1,303)
OMAG928PD-928 REGULATORY COMMISSION EXP - PROD DEMA		(262)
OMAG9302-930.2 MISC GENERAL EXPENSES		(2,633)
OMAG931-931 RENTS		(56)
OMAG935-935 MNTNCE OF GENERAL PLT		(7)
Total Operating Expenses		<u>27,093</u>
Grand Total		<u><u>26,324</u></u>

Notes:

[1] Reference WP/P AJ 211.2

Entergy Texas, Inc.
Cost of Service
AJ21I Remove Non-Recoverable Items
Remove amounts not allowed for recovery
For the Test Year Ended March 31, 2013

Adjustment to remove amounts not allowed for recovery from
ratepayers.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>DEPRECIATION EXPENSE</u>		
4031AM	Deprec Exp billed from Serv Co	(346)
	Total Depreciation	<u>(346)</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(423)
	Total Taxes Other	<u>(423)</u>
<u>OPERATING EXPENSES</u>		
909000	Information & Instruct Adv Ex	(40)
920000	Adm & General Salaries	(2,103)
921000	Office Supplies And Expenses	(154)
923000	Outside Services Employed	33,649
926000	Employee Pension & Benefits	(1,303)
928000	Regulatory Commission Expense	(262)
930200	Miscellaneous General Expense	(2,633)
931000	Rents	(56)
935000	Maintenance Of General Plant	(7)
	Total Operating Expenses	<u>27,093</u>
	Total Adjustment	<u><u>26,324</u></u>

**Entergy Texas, Inc.
Cost of Service
AJ21J Billing Method Changes
Billing Method Change Adjustment
For the Test Year Ended March 31, 2013**

To change assigned ESI Billing Methods for certain project codes based on PwC recommendations.

<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		(31)
Total Taxes Other		<u>(31)</u>
<u>OPERATING EXPENSES</u>		
OMT568-568 MAINT SUPVSN & ENG	TH	256
OMT568-568 MAINT SUPVSN & ENG	TL	435
OMAG926-926 PENSIONS & BENEFITS		(33)
Total Operating Expenses		<u>658</u>
Grand Total		<u><u>627</u></u>

Notes:

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

**Entergy Texas, Inc.
Cost of Service
AJ21J Billing Method Changes
Billing Method Change Adjustment
For the Test Year Ended March 31, 2013**

To change assigned ESI Billing Methods for certain project codes
based on PwC recommendations.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(31)
	Total Taxes Other	(31)
<u>OPERATING EXPENSES</u>		
568000	Maint. Supervision & Engineer	691
926000	Employee Pension & Benefits	(33)
	Total Operating Expenses	658
	Total Adjustment	627

Entergy Texas, Inc.
Cost of Service
AJ21K Franchise Fee Adjustment
Affiliate Franchise Fee Adjustment
For the Test Year Ended March 31, 2013

To remove franchise tax costs from the Income Tax Expense class.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
TOSLCF-408.152 FRANCHISE TAX-STATE		<u>(17)</u>
Total Taxes Other		<u>(17)</u>
Grand Total		<u><u>(17)</u></u>

Notes:

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

**Entergy Texas, Inc.
Cost of Service
AJ21K Franchise Fee Adjustment
Affiliate Franchise Fee Adjustment
For the Test Year Ended March 31, 2013**

To remove franchise tax costs from the Income Tax Expense class.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408152	Franchise Tax - State	<u>(17)</u>
	Total Taxes Other	<u>(17)</u>
	Total Adjustment	<u><u>(17)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21L Supply Chain Operations
Adjustment to Supply Chain Operations
For the Test Year Ended March 31, 2013

To reflect changes in project codes for the Supply Chain Operations class.

<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		29
Total Taxes Other		<u>29</u>
<u>OPERATING EXPENSES</u>		
OMD590-590 MAINT SUPVSN & ENGINEERING		(47)
OMAG920-920 SALARIES		496
OMAG921-921 OFFICE SUPPLIES & EXP		22
OMAG926-926 PENSIONS & BENEFITS		112
OMAG9302-930.2 MISC GENERAL EXPENSES		<u>6</u>
Total Operating Expenses		<u>588</u>
Grand Total		<u><u>616</u></u>

Notes:

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

Entergy Texas, Inc.
Cost of Service
AJ21L Supply Chain Operations
Adjustment to Supply Chain Operations
For the Test Year Ended March 31, 2013

To reflect changes in project codes for the Supply Chain Operations
class.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	29
	Total Taxes Other	<u>29</u>
<u>OPERATING EXPENSES</u>		
590000	Maint. Supervision & Engineer	(47)
920000	Adm & General Salaries	496
921000	Office Supplies And Expenses	22
926000	Employee Pension & Benefits	112
930200	Miscellaneous General Expense	6
	Total Operating Expenses	<u>588</u>
	Total Adjustment	<u><u>616</u></u>

Entergy Texas, Inc.
Cost of Service
AJ21M Financial Services
Adjustment to Financial Services
For the Test Year Ended March 31, 2013

To adjust for changes to Financial Services class.

<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		(1,311)
Total Taxes Other		<u>(1,311)</u>
<u>OPERATING EXPENSES</u>		
OMAG920-920 SALARIES		(24,598)
OMAG921-921 OFFICE SUPPLIES & EXP		(1,994)
OMAG923-923 OUTSIDE SERVICES		(12,628)
OMAG926-926 PENSIONS & BENEFITS		(5,159)
OMAG9302-930.2 MISC GENERAL EXPENSES		(143)
OMAG931-931 RENTS		50
Total Operating Expenses		<u>(44,473)</u>
Grand Total		<u><u>(45,785)</u></u>

Notes:

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

**Entergy Texas, Inc.
Cost of Service
AJ21M Financial Services
Adjustment to Financial Services
For the Test Year Ended March 31, 2013**

To adjust for changes to Financial Services class.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>TAXES OTHER THAN INCOME TAXES</u>		
408110	Employment Taxes	(1,311)
	Total Taxes Other	<u>(1,311)</u>
<u>OPERATING EXPENSES</u>		
920000	Adm & General Salaries	(24,598)
921000	Office Supplies And Expenses	(1,994)
923000	Outside Services Employed	(12,628)
926000	Employee Pension & Benefits	(5,159)
930200	Miscellaneous General Expense	(143)
931000	Rents	50
	Total Operating Expenses	<u>(44,473)</u>
	Total Adjustment	<u><u>(45,785)</u></u>

AJ 22
Payroll

Entergy Texas, Inc.
Cost of Service
AJ22 Payroll Adjustment Summary
Adjustment to reflect changes in O&M payroll
For The Test Year Ended March 31, 2013

This adjustment reflects the changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line Item and Description	Function	Amount [1]
Sales Revenue		
RSORRPIE-447 RESOURCE PLAN REVENUE - INELIGIBLE		189,741
Total Revenues		<u>189,741</u>
Expenses		
O&M Expenses		
OMP500-500 OPERATION SUPVSN & ENGINEERING		36,827
OMP501IE-501 FUEL - INELIGIBLE		3,966
OMP502-502 STEAM EXPENSES		65,747
OMP505-505 ELECTRIC EXPENSES		12,324
OMP506-506 MISC STEAM POWER EXPENSES		36,986
OMP510-510 MAINT SUPVSN & ENGINEERING		5,750
OMP511-511 MAINT OF STRUCTURES		5,883
OMP512-512 MAINT OF BOILER PLANT		23,796
OMP513-513 MAINT OF ELECTRIC PLANT		30,480
OMP514-514 MAINT OF MISC STEAM PLANT		5,449
OMP544-544 MAINT OF ELECTRIC PLANT		(88)
OMP556-556 LOAD DISPATCHING		(129)
OMP557O-557 OTHER		(40)
Total Production		<u>226,952</u>
OMT560-560 OPER SUPVSN & ENGINEERING	TH	1,538
OMT560-560 OPER SUPVSN & ENGINEERING	TL	2,592
OMT561-561 LOAD DISPATCHING	TH	(70)
OMT561-561 LOAD DISPATCHING	TL	(117)
OMT562-562 STATION EXPENSE	TH	809
OMT562-562 STATION EXPENSE	TL	1,338
OMT563-563 OVERHEAD LINE EXPENSE	TH	2
OMT563-563 OVERHEAD LINE EXPENSE	TL	4
OMT566-566 MISC TRANSMISSION EXPENSE	TH	578
OMT566-566 MISC TRANSMISSION EXPENSE	TL	973
OMT568-568 MAINT SUPVSN & ENG	TH	9,599
OMT568-568 MAINT SUPVSN & ENG	TL	16,281
OMT569-569 MAINT OF STRUCTURES	TH	(2)
OMT569-569 MAINT OF STRUCTURES	TL	(4)
OMT570-570 MAINT OF STATION EQUIP	TH	5,254
OMT570-570 MAINT OF STATION EQUIP	TL	8,690
OMT571-571 MAINT OF OVERHEAD LINES	TH	1
OMT571-571 MAINT OF OVERHEAD LINES	TL	1
OMT573-573 MAINT OF MISC TRANS PLT	TH	(0)
OMT573-573 MAINT OF MISC TRANS PLT	TL	(0)
Total Transmission		<u>47,468</u>
OMRTO575-575 OPER SUPV REG MKT		(10)
Total RTO		<u>(10)</u>
OMD580-580 OPER SUPVSN & ENGINEERING		53,472
OMD581-581 LOAD DISPATCHING		8,998

Entergy Texas, Inc.
Cost of Service
AJ22 Payroll Adjustment Summary
Adjustment to reflect changes in O&M payroll
For The Test Year Ended March 31, 2013

This adjustment reflects the changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Line Item and Description	Function	Amount [1]
OMD582-582 STATION EXPENSES		9,205
OMD583-583 OVERHEAD LINE EXP	D1	2,915
OMD583-583 OVERHEAD LINE EXP	DV	468
OMD583-583 OVERHEAD LINE EXP	D2	613
OMD584-584 UNDERGROUND LINE EXP	D1	4,041
OMD584-584 UNDERGROUND LINE EXP	DV	1,942
OMD584-584 UNDERGROUND LINE EXP	D2	1,683
OMD585-585 STREET LIGHT AND SIGNAL SYSTEMS		2,903
OMD586-586 METER EXPENSES		31,052
OMD587-587 CUST INSTALLATIONS EXP		6,371
OMD588-588 MISC DISTRIBUTION EXP		11,812
OMD590-590 MAINT SUPVSN & ENGINEERING		20,526
OMD592-592 MAINTENANCE OF STATION EQUIPMENT		9,920
OMD593-593 MAINT OF OVERHEAD LINES	D1	33,237
OMD593-593 MAINT OF OVERHEAD LINES	DV	5,333
OMD593-593 MAINT OF OVERHEAD LINES	D2	6,986
OMD594-594 MAINT OF UNDERGROUND LINES	D1	5,528
OMD594-594 MAINT OF UNDERGROUND LINES	DV	2,657
OMD594-594 MAINT OF UNDERGROUND LINES	D2	2,302
OMD595-595 MAINTENANCE OF LINE TRANSFORMERS		(0)
OMD596NR-596 MNT OF ST LGT & SIGNALS - NON-RDWAY		6,554
OMD596R-596 MNT OF ST LIGHT & SIGNAL SYS -RDWY		9,517
OMD597-597 MAINTENANCE OF METERS		2,919
OMD598-598 MAINT OF MISC DISTRIBUTION PLT		1,313
Total Distribution		242,267
OMCA901-901 SUPERVISION		1,714
OMCA902-902 METER READING EXPENSE		1,314
OMCA903-903 CUSTOMER RECORDS & COLLECTION EXP		44,695
OMCA905-905 MISC CUST ACCOUNTS EXP		109
Total Customer Accounting		47,832
OMCS907-907 SUPERVISION		6,768
OMCS908-908 CUSTOMER ASSISTANCE EXP		37,753
OMCS909-909 INFORM & INSTR ADVTSG EXP		806
OMCS910-910 MISC CUST SVC & INFORM EXP		19,136
Total Customer Services		64,462
OMS911-911 SUPERVISION		(1)
OMS912-912 DEMONSTRATION & SELLING EXP		(3)
OMS913-913 ADVERTISING EXP		(0)
OMS916-916 MISC SALES EXP		192
Total Sales		189
OMAG920-920 SALARIES		32,544
OMAG924-924 PROPERTY INSURANCE		(9)
OMAG925-925 INJURIES & DAMAGES		(49)
OMAG926-926 PENSIONS & BENEFITS		(302,402)

Entergy Texas, Inc.
Cost of Service
AJ22 Payroll Adjustment Summary
Adjustment to reflect changes in O&M payroll
For The Test Year Ended March 31, 2013

This adjustment reflects the changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
OMAG928RS-928 REGULATORY COMMISSION EXP - RETAIL SALES		(2)
OMAG928GL-928 REGULATORY COMMISSION EXP - GENERAL LABOR		(9)
OMAG928PD-928 REGULATORY COMMISSION EXP - PROD DEMAND		(7)
OMAG928PL-928 REGULATORY COMMISSION EXP - PRODUCTION LABOR		3,186
OMAG928T-928 REGULATORY COMMISSION EXP - TRANSMISSION		(3)
OMAG928PE-928 REGULATORY COMMISSION EXP - ENERGY GENERAL		(11)
OMAG928WSF-928 REGULATORY COMMISSION EXP - FERC WHOLESALE		0
OMAG9301CS-930.1 GENERAL ADVTSNG EXP		60
OMAG9302-930.2 MISC GENERAL EXPENSES		2,431
OMAG935-935 MNTNCE OF GENERAL PLT		4,910
Total A&G		(259,361)
Total O&M Expense		369,799
 Taxes Other Than Income Tax		
TOFE-408.110 EMPLOYMENT TAXES		61,103
Total Taxes Other		61,103
 Total Expenses		430,902

Notes:

[1] Reference WP/P AJ 22.4-AJ 22.5

Entergy Texas, Inc.
Cost of Service
AJ22 Payroll Adjustment Summary
Adjustment to reflect changes in O&M payroll
For The Test Year Ended March 31, 2013

This adjustment reflects the changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Account	ESI [1]	ETI [2]	Amount
408110	(513)	61,616	61,103
447115		189,741	189,741
500000	(512)	37,339	36,827
501301		3,966	3,966
502000	(73)	65,820	65,747
505000	(73)	12,397	12,324
506000	(209)	37,195	36,986
510000	(128)	5,878	5,750
511000	(6)	5,889	5,883
512000	(91)	23,887	23,796
513000	(19)	30,499	30,480
514000	(46)	5,495	5,449
544000		(88)	(88)
556000	(129)		(129)
557000	(40)		(40)
560000	(238)	4,368	4,130
561000	0		0
561100	(42)		(42)
561200	(194)	189	(4)
561300	(87)		(87)
561500	(48)		(48)
561600	(6)		(6)
562000	(4)	2,151	2,147
563000		6	6
566000	(147)	1,698	1,551
568000	(33)	25,914	25,880
569000	(4)		(4)
569100	(2)		(2)
570000		13,944	13,944
571000		2	2
573000	(0)		(0)
575201	(10)		(10)
580000	(135)	53,606	53,472
581000	(1)	8,999	8,998
582000	(0)	9,205	9,205
583000		3,995	3,995
584000		7,666	7,666
585000		2,903	2,903
586000	(4)	31,056	31,052
587000	(1)	6,372	6,371
588000	(55)	11,867	11,812
590000	(7)	20,533	20,526
592000	(10)	9,930	9,920
593000	(1)	45,557	45,556
594000		10,487	10,487
595000	(0)	0	(0)

Entergy Texas, Inc.
Cost of Service
AJ22 Payroll Adjustment Summary
Adjustment to reflect changes in O&M payroll
For The Test Year Ended March 31, 2013

This adjustment reflects the changes in O&M expenses and taxes other than income due to the test year changes related to wage increases and payroll increases/decreases associated with changes in number of employees.

Account	ESI [1]	ETI [2]	Amount
596000	(0)	9,517	9,517
596100	(0)	6,554	6,554
597000		2,919	2,919
598000	(4)	1,317	1,313
901000	(29)	1,744	1,714
902000	(45)	1,359	1,314
903001	(394)	27,253	26,859
903002	(186)	18,022	17,836
905000	(2)	110	109
907000	(1)	6,768	6,768
908000	(3)	37,755	37,753
909000	(11)	817	806
910000		19,136	19,136
911000	(1)	0	(1)
912000	(3)		(3)
913000	(0)		(0)
916000	(24)	216	192
920000	(2,449)	34,993	32,544
924000	(9)		(9)
925000	(49)		(49)
926000	(262,443)	(39,958)	(302,402)
928000	(44)	3,197	3,154
930100	(1)	61	60
930200	(27)	2,459	2,433
930201	(2)		(2)
935000	(11)	4,921	4,910
Grand Total	<u>(268,602)</u>	<u>889,246</u>	<u>620,643</u>

Notes:

[1] Reference WP/P AJ 22.17 - AJ 22.21

[2] Reference WP/P AJ 22.6 - AJ 22.11

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to Direct Payroll
Adjustment to reflect changes in O&M payroll
For the Test Year Ended March 31, 2013

Description	Wage Increase	Payroll (Decrease) Increase	Total
Other O&M Expense	830,690	(152,843)	677,847
Benefits Expense	34,889	(74,847)	(39,958)
Total O&M	865,579	(227,690)	637,888
Payroll Taxes			
FICA	63,548	(11,692)	51,855
FUTA	6,978	(1,284)	5,694
SUTA	4,984	(917)	4,067
Total Payroll Taxes	75,510	(13,893)	61,616
Total Adjustment [1]	941,088	(241,584)	699,505

Notes:

[1] Reference WP/P AJ 22.7 - AJ 22.8

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to Direct Payroll
Adjustment to reflect changes in O&M payroll
For the Test Year Ended March 31, 2013

Account	Payroll [1]	Percent	Wage Increase	Payroll (Decrease) Increase	Total
POWER PRODUCTION					
500000	1,707,475	5.51%	45,758	(8,419)	37,339
501301	181,368	0.59%	4,860	(894)	3,966
502000	3,009,897	9.71%	80,662	(14,841)	65,820
505000	566,925	1.83%	15,193	(2,795)	12,397
506000	1,700,882	5.49%	45,582	(8,387)	37,195
510000	268,804	0.87%	7,204	(1,325)	5,878
511000	269,290	0.87%	7,217	(1,328)	5,889
512000	1,092,343	3.52%	29,273	(5,386)	23,887
513000	1,394,693	4.50%	37,376	(6,877)	30,499
514000	251,288	0.81%	6,734	(1,239)	5,495
544000	(4,021)	-0.01%	(108)	20	(88)
TOTAL POWER PRODUCTION	10,438,944	33.68%	279,751	(51,473)	228,278
ELECTRIC TRANSMISSION					
560000	199,766	0.64%	5,353	(985)	4,368
561200	8,652	0.03%	232	(43)	189
562000	98,344	0.32%	2,635	(485)	2,151
563000	286	0.00%	8	(1)	6
566000	77,640	0.25%	2,081	(383)	1,698
568000	1,185,001	3.82%	31,757	(5,843)	25,914
570000	637,654	2.06%	17,088	(3,144)	13,944
571000	86	0.00%	2	(0)	2
TOTAL ELECTRIC TRANSMISSION	2,207,429	7.12%	59,156	(10,884)	48,272
580000	2,451,374	7.91%	65,694	(12,087)	53,606
581000	411,516	1.33%	11,028	(2,029)	8,999
582000	420,945	1.36%	11,281	(2,076)	9,205
583000	182,692	0.59%	4,896	(901)	3,995
584000	350,569	1.13%	9,395	(1,729)	7,666
585000	132,741	0.43%	3,557	(655)	2,903
586000	1,420,164	4.58%	38,059	(7,003)	31,056
587000	291,386	0.94%	7,809	(1,437)	6,372
588000	542,660	1.75%	14,543	(2,676)	11,867
590000	938,957	3.03%	25,163	(4,630)	20,533
592000	454,090	1.46%	12,169	(2,239)	9,930
593000	2,083,269	6.72%	55,829	(10,272)	45,557
594000	479,553	1.55%	12,851	(2,365)	10,487
595000	7	0.00%	0	(0)	0
596000	435,222	1.40%	11,663	(2,146)	9,517
596100	299,706	0.97%	8,032	(1,478)	6,554
597000	133,489	0.43%	3,577	(658)	2,919
598000	60,213	0.19%	1,614	(297)	1,317
TOTAL ELECTRIC DISTRIBUTION	11,088,553	35.77%	297,160	(54,676)	242,484
CUSTOMER ACCOUNTS					
901000	79,739	0.26%	2,137	(393)	1,744
902000	62,154	0.20%	1,666	(306)	1,359
903001	1,246,245	4.02%	33,398	(6,145)	27,253
903002	824,142	2.66%	22,086	(4,064)	18,022
905000	5,042	0.02%	135	(25)	110
TOTAL CUSTOMER ACCOUNTS	2,217,321	7.15%	59,421	(10,933)	48,488
CUSTOMER SERVICE					

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

WP/P AJ 22.7

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to Direct Payroll
Adjustment to reflect changes in O&M payroll
For the Test Year Ended March 31, 2013

Account	Payroll [1]	Percent	Wage Increase	Payroll (Decrease) Increase	Total
907000	309,509	1.00%	8,294	(1,526)	6,768
908000	1,726,514	5.57%	46,268	(8,513)	37,755
909000	37,363	0.12%	1,001	(184)	817
910000	875,075	2.82%	23,451	(4,315)	19,136
TOTAL CUSTOMER SERVICE SALES	2,948,461	9.51%	79,015	(14,538)	64,477
911000	16	0.00%	0	(0)	0
916000	9,875	0.03%	265	(49)	216
TOTAL SALES A&G	9,892	0.03%	265	(49)	216
920000	1,600,193	5.16%	42,883	(7,890)	34,993
928000	146,213	0.47%	3,918	(721)	3,197
930100	2,807	0.01%	75	(14)	61
930200	112,466	0.36%	3,014	(555)	2,459
935000	225,031	0.73%	6,031	(1,110)	4,921
TOTAL A&G	2,086,710	6.73%	55,921	(10,289)	45,632
TOTAL O&M	30,997,310	100.00%	830,690	(152,843)	677,847
408110			75,510 [2]	(13,893) [3]	61,616
926000			34,889 [2]	(74,847) [3]	(39,958)
GRAND TOTAL	30,997,310	100.00%	941,088	(241,584)	699,505

Notes:

[1] Reference AF 9.3- AF 9.4

[2] Reference AJ 22.9

[3] Reference AJ 22.10

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to Direct Payroll
Adjustment to reflect changes in O&M payroll
For the Test Year Ended March 31, 2013

<u>Wage Increases</u>		
O&M Payroll		30,997,310 [1]
O&M Payroll (Decrease) Increase		<u>(152,843) [2]</u>
Adjusted O&M Payroll		30,844,467
Bargaining Unit Payroll	50.23%	15,492,768
08/07/12 Wage Increase (2.50%)	0.88%	136,336
08/07/13 Wage Increase (2.50%)	2.50%	387,319
Total Bargaining Unit Payroll		<u>16,016,423</u>
Non-bargaining Unit Payroll	49.77%	15,351,700
03/31/12 Wage Increase (2.00%)	0.00%	0
04/01/13 Wage Increase (2.00%)	2.00%	307,034
Total Non-bargaining Unit Payroll		<u>15,658,734</u>
Total Payroll		<u>31,675,157</u>
O&M Wage Increases		830,690
<u>Other Payroll-related Expenses</u>		
Savings Plan	4.20%	34,889
FICA	7.65%	63,548
FUTA	0.84%	6,978
SUTA	0.60%	<u>4,984</u>
Total Other Payroll-related Expenses		<u>110,399</u>
Total Increase		<u><u>941,088</u></u>

Notes:

[1] Reference AJ 22.8

[2] Reference AJ 22.10

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to Direct Payroll
Adjustment to reflect changes in O&M payroll
For the Test Year Ended March 31, 2013

Payroll (Decrease) Increase				
Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
Mar-12	660			
Apr-12	652	(8)	0.5	0
May-12	658	6	1.5	1
Jun-12	655	(3)	2.5	(1)
Jul-12	648	(7)	3.5	(2)
Aug-12	644	(4)	4.5	(2)
Sep-12	650	6	5.5	3
Oct-12	653	3	6.5	2
Nov-12	651	(2)	7.5	(1)
Dec-12	651	0	8.5	0
Jan-13	649	(2)	9.5	(2)
Feb-13	654	5	10.5	4
Mar-13	648	(6)	11.5	(6)
Effective (Decrease) Increase in Employees				(4)
Annual Salary				73,463
Payroll (Decrease) Increase				(293,853)
O&M %				52.01%
Total O&M (Decrease) Increase				(152,843)
Other Payroll-related Expenses				
Benefits			48.97%	(74,847)
FICA			7.65%	(11,692)
FUTA			0.84%	(1,284)
SUTA			0.60%	(917)
Total Payroll-related Expenses (Decrease) Increase				(88,741)
Total Labor (Decrease) Increase				(241,584)

Entergy Texas, Inc.
Cost of Service
AJ22 ETI Direct Payroll Adjustment
Adjustment to reflect changes in O&M Payroll
For The Test Year Ended March 31, 2013
Lewis Creek Plant

Description	Wage Increase	Payroll (Decrease) Increase	Total
Other O&M Expense	82,175	0	82,175
Benefits Expense	<u>3,451</u>	<u>0</u>	<u>3,451</u>
Total O&M	85,626	0	85,626
Payroll Taxes			
FICA	6,286	0	6,286
FUTA	690	0	690
SUTA	<u>493</u>	<u>0</u>	<u>493</u>
Total Payroll Taxes	7,469	0	7,469
Total Adjustment	<u>93,095</u>	<u>0</u>	<u>93,095</u>
	[1]	[2]	
Louisiana MSS-4 Percentage			<u>57.50%</u>
MSS-4 Revenue Increase			<u>53,530</u> [3]
Account			<u>447115</u>
Project			<u>F5PPINELGI</u>

[1] Reference WP/P AJ 22.12

[2] Reference WP/P AJ 22.13

[3] Total A/C 447115

53,530	above
<u>136,211</u>	WP/P AJ 22.14
189,741	

**Entergy Texas, Inc.
Cost of Service
AJ22 ETI Direct Payroll Adjustment
Wage Increases
For The Test Year Ended March 31, 2013
Lewis Creek Plant**

<u>Wage Increases</u>		
O&M Payroll		3,013,709
O&M Payroll (Decrease) Increase		<u>0</u>
Adjusted O&M Payroll		3,013,709
Bargaining Unit Payroll	52.66%	1,587,019
08/07/12 Wage Increase (2.50%)	0.88%	13,966
08/07/13 Wage Increase (2.50%)	2.50%	<u>39,675</u>
Total Bargaining Unit Payroll		1,640,660
Non-bargaining Unit Payroll	47.34%	1,426,690
03/31/12 Wage Increase (2.00%)	0.00%	0
04/01/13 Wage Increase (2.00%)	2.00%	<u>28,534</u>
Total Non-bargaining Unit Payroll		<u>1,455,224</u>
Total Payroll		<u>3,095,884</u>
O&M Wage Increases		82,175
<u>Other Payroll-related Expenses</u>		
Savings Plan	4.20%	3,451
FICA	7.65%	6,286
FUTA	0.84%	690
SUTA	0.60%	<u>493</u>
Total Other Payroll-related Expenses		<u>10,920</u>
Total Increase		<u><u>93,095</u></u>

Entergy Texas, Inc.
Cost of Service
AJ22 ETI Direct Payroll Adjustment
(Decrease) Increase in Employees
For The Test Year Ended March 31, 2013
Lewis Creek Plant

Payroll (Decrease) Increase				
Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
Mar-12	33			
Apr-12	31	(2)	0.5	0
May-12	31	0	1.5	0
Jun-12	31	0	2.5	0
Jul-12	31	0	3.5	0
Aug-12	31	0	4.5	0
Sep-12	32	1	5.5	0
Oct-12	32	0	6.5	0
Nov-12	33	1	7.5	1
Dec-12	32	(1)	8.5	(1)
Jan-13	33	1	9.5	1
Feb-13	33	0	10.5	0
Mar-13	32	(1)	11.5	(1)
Effective (Decrease) Increase in Employees				0
Annual Salary				73,463
Payroll (Decrease) Increase				0
O&M %				52.01%
Total O&M (Decrease) Increase				0
Other Payroll-related Expenses				
Benefits	48.97%			0
FICA	7.65%			0
FUTA	0.84%			0
SUTA	0.60%			0
Total Payroll-related Expenses (Decrease) Increase				0
Total Labor (Decrease) Increase				0