

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
Sabine Plant

Description	Wage Increase	Payroll (Decrease) Increase	Total
Other O&M Expense	209,100	0	209,100
Benefits Expense	<u>8,782</u>	<u>0</u>	<u>8,782</u>
Total O&M	217,882	0	217,882
Payroll Taxes			
FICA	15,996	0	15,996
FUTA	1,756	0	1,756
SUTA	<u>1,255</u>	<u>0</u>	<u>1,255</u>
Total Payroll Taxes	19,007	0	19,007
Total Adjustment	<u>236,889</u>	<u>0</u>	<u>236,889</u>
	[1]	[2]	
Louisiana MSS-4 Percentage			<u>57.50%</u>
MSS-4 Revenue Increase			<u>136,211</u>
Account			<u>447115</u>
Project			<u>F5PPINELGI</u>

Notes:

[1] Reference WP/P AJ 22.15

[2] Reference WP/P AJ 22.16

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

<u>Wage Increases</u>		
O&M Payroll		7,251,692
O&M Payroll (Decrease) Increase		<u>0</u>
Adjusted O&M Payroll		7,251,692
Bargaining Unit Payroll	64.02%	4,642,533
08/07/12 Wage Increase (2.50%)	0.88%	40,854
08/07/13 Wage Increase (2.50%)	2.50%	<u>116,063</u>
Total Bargaining Unit Payroll		4,799,450
Non-bargaining Unit Payroll	35.98%	2,609,159
03/31/12 Wage Increase (2.00%)	0.00%	0
	2.00%	<u>52,183</u>
Total Non-bargaining Unit Payroll		<u>2,661,342</u>
Total Payroll		<u>7,460,792</u>
O&M Wage Increases		209,100
<u>Other Payroll-related Expenses</u>		
Savings Plan	4.20%	8,782
FICA	7.65%	15,996
FUTA	0.84%	1,756
SUTA	0.60%	<u>1,255</u>
Total Other Payroll-related Expenses		<u>27,789</u>
Total Increase		<u><u>236,889</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
Sabine Plant

Payroll (Decrease) Increase				
Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
Mar-12	74			
Apr-12	73	(1)	0.5	0
May-12	73	0	1.5	0
Jun-12	73	0	2.5	0
Jul-12	72	(1)	3.5	0
Aug-12	73	1	4.5	0
Sep-12	74	1	5.5	0
Oct-12	74	0	6.5	0
Nov-12	75	1	7.5	1
Dec-12	75	0	8.5	0
Jan-13	74	(1)	9.5	(1)
Feb-13	74	0	10.5	0
Mar-13	74	0	11.5	0
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

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to ESI 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	570,000	(575,645)	(5,645)
Benefits Expense	23,940	(286,383)	(262,443)
Total O&M	593,940	(862,028)	(268,089)
Payroll Taxes			
FICA	43,605	(44,037)	(432)
FUTA	4,788	(4,835)	(47)
SUTA	3,420	(3,454)	(34)
Total Payroll Taxes	51,813	(52,326)	(513)
Total Adjustment [1]	645,753	(914,354)	(268,602)

Notes:

[1] Reference WP/P AJ 22.18 - AJ 22.19

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to ESI 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	2,636,074	9.07%	51,678	(52,190)	(512)
502000	375,815	1.29%	7,367	(7,440)	(73)
505000	375,244	1.29%	7,356	(7,429)	(73)
506000	1,075,108	3.70%	21,076	(21,285)	(209)
510000	656,912	2.26%	12,878	(13,006)	(128)
511000	28,507	0.10%	559	(564)	(6)
512000	467,941	1.61%	9,174	(9,264)	(91)
513000	96,868	0.33%	1,899	(1,918)	(19)
514000	237,729	0.82%	4,660	(4,707)	(46)
556000	664,743	2.29%	13,032	(13,161)	(129)
557000	206,247	0.71%	4,043	(4,083)	(40)
TOTAL POWER PRODUCTION	6,821,187	23.46%	133,723	(135,047)	(1,324)
ELECTRIC TRANSMISSION					
560000	1,228,049	4.22%	24,075	(24,313)	(238)
561100	215,448	0.74%	4,224	(4,265)	(42)
561200	993,510	3.42%	19,477	(19,670)	(193)
561300	446,805	1.54%	8,759	(8,846)	(87)
561500	247,358	0.85%	4,849	(4,897)	(48)
561600	31,565	0.11%	619	(625)	(6)
562000	19,614	0.07%	385	(388)	(4)
566000	754,973	2.60%	14,801	(14,947)	(147)
568000	171,444	0.59%	3,361	(3,394)	(33)
569000	18,822	0.06%	369	(373)	(4)
569100	10,287	0.04%	202	(204)	(2)
573000	2,222	0.01%	44	(44)	(0)
TOTAL ELECTRIC TRANSMISSION	4,140,098	14.24%	81,163	(81,966)	(804)
ELECTRIC REGIONAL MARKET					
575201	49,082	0.17%	962	(972)	(10)
TOTAL ELECTRIC REGIONAL MARKET	49,082	0.17%	962	(972)	(10)
ELECTRIC DISTRIBUTION					
580000	694,341	2.39%	13,612	(13,747)	(135)
581000	4,059	0.01%	80	(80)	(1)
582000	102	0.00%	2	(2)	(0)
586000	18,722	0.06%	367	(371)	(4)
587000	3,042	0.01%	60	(60)	(1)
588000	282,635	0.97%	5,541	(5,596)	(55)
590000	34,595	0.12%	678	(685)	(7)
592000	49,442	0.17%	969	(979)	(10)
593000	5,367	0.02%	105	(106)	(1)
594000	19	0.00%	0	(0)	(0)
595000	2,142	0.01%	42	(42)	(0)
596000	1,272	0.00%	25	(25)	(0)
596100	329	0.00%	6	(7)	(0)
598000	19,463	0.07%	382	(385)	(4)
TOTAL ELECTRIC DISTRIBUTION	1,115,532	3.84%	21,869	(22,086)	(217)

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

WP/P AJ 22.18

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to ESI 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
901000	153,915	0.53%	3,017	(3,047)	(30)
902000	231,159	0.80%	4,532	(4,577)	(45)
903001	2,025,643	6.97%	39,711	(40,104)	(393)
903002	957,074	3.29%	18,763	(18,948)	(186)
905000	8,238	0.03%	162	(163)	(2)
TOTAL CUSTOMER ACCOUNTS	3,376,028	11.61%	66,184	(66,839)	(655)
CUSTOMER SERVICE					
907000	4,600	0.02%	90	(91)	(1)
908000	13,594	0.05%	267	(269)	(3)
909000	59,640	0.21%	1,169	(1,181)	(12)
TOTAL CUSTOMER SERVICE	77,834	0.27%	1,526	(1,541)	(15)
SALES					
911000	5,027	0.02%	99	(100)	(1)
912000	14,382	0.05%	282	(285)	(3)
913000	854	0.00%	17	(17)	(0)
916000	121,041	0.42%	2,373	(2,396)	(24)
TOTAL SALES	141,303	0.49%	2,770	(2,798)	(27)
A&G					
920000	12,621,819	43.41%	247,439	(249,889)	(2,451)
923000	4	0.00%	0	(0)	(0)
924000	46,279	0.16%	907	(916)	(9)
925000	253,610	0.87%	4,972	(5,021)	(49)
928000	225,004	0.77%	4,411	(4,455)	(44)
930100	5,040	0.02%	99	(100)	(1)
930200	136,158	0.47%	2,669	(2,696)	(26)
930201	7,764	0.03%	152	(154)	(2)
935000	58,883	0.20%	1,154	(1,166)	(11)
TOTAL A&G	13,354,562	45.93%	261,803	(264,396)	(2,593)
TOTAL O&M	29,075,627	100.00%	570,000	(575,645)	(5,645)
408110			51,813 [2]	(52,326) [3]	(513)
926000			23,940 [2]	(286,383) [3]	(262,443)
GRAND TOTAL	29,075,627	100.00%	645,753	(914,354)	(268,602)

Notes:

[1] Reference AF 9.3- AF 9.4

[2] Reference AJ 22.20

[3] Reference AJ 22.21

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

Wage Increases		
O&M Payroll		29,075,627 [1]
O&M Payroll (Decrease) Increase		<u>(575,645) [2]</u>
Adjusted O&M Payroll		28,499,982
Bargaining Unit Payroll	0.00%	0
Wage Increase	0.00%	0
Total Bargaining Unit Payroll		<u>0</u>
Non-bargaining Unit Payroll	100.00%	28,499,982
03/31/12 Wage Increase (2.00%)	0.00%	0
04/01/13 Wage Increase (2.00%)	2.00%	570,000
Total Non-bargaining Unit Payroll		<u>29,069,982</u>
Total Payroll		<u>29,069,982</u>
O&M Wage Increases		570,000

Other Payroll-related Expenses		
Savings Plan	4.20%	23,940
FICA	7.65%	43,605
FUTA	0.84%	4,788
SUTA	0.60%	<u>3,420</u>
Total Other Payroll-related Expenses		<u>75,753</u>
Total Increase		<u><u>645,753</u></u>

Notes:

[1] Reference AJ 22.19

[2] Reference AJ 22.21

Entergy Texas, Inc.
Cost of Service
AJ22 Adjustment to ESI 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	3,060			
Apr-12	3,062	2	0.5	0
May-12	3,069	7	1.5	1
Jun-12	3,067	(2)	2.5	0
Jul-12	3,068	1	3.5	0
Aug-12	3,057	(11)	4.5	(4)
Sep-12	3,052	(5)	5.5	(2)
Oct-12	3,043	(9)	6.5	(5)
Nov-12	3,048	5	7.5	3
Dec-12	3,005	(43)	8.5	(30)
Jan-13	2,988	(17)	9.5	(13)
Feb-13	2,972	(16)	10.5	(14)
Mar-13	2,960	(12)	11.5	(12)
Effective (Decrease) Increase in Employees				(76)
Annual Salary				103,078
Payroll (Decrease) Increase				(7,833,935)
Percentage to ETI				8.96%
Total to ETI				(702,177)
O&M Percentage				81.98%
Total O&M (Decrease) Increase				(575,645)
Other Payroll-related Expenses				
Benefits			49.75%	(286,383)
FICA			7.65%	(44,037)
FUTA			0.84%	(4,835)
SUTA			0.60%	(3,454)
Total Payroll-related Expenses (Decrease) Increase				(338,709)
Total Labor (Decrease) Increase				(914,354)

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**Entergy Texas, Inc.
Cost of Service
AJ23 Renewable Energy Credit
Adjustment to Renewable Energy Credit (REC)
For The Test Year Ended March 31, 2013**

This adjustment is to proform in the test year level amount for REC Expense.

<u>LINE_ITEM</u>	<u>FN</u>	<u>Amount [1]</u>
OMP555IOD-555 INELIGIBLE - OTHER DEMAND		510,589
Grand Total		510,589

Notes:

[1] Reference WP/P AJ 23.2

Energy, Texas, Inc. - Renewable Energy Credit Activity														
Ln	DEAL ID	ALLOWANCE YEAR	MONTH	LEGAL ENTITY	PURCHASE DATE	BUYER AGENT	ALLOWANCE SUPPLIER	BROKER	ALLOWANCE TYPE	CONTRACT STATUS	LEGAL ENTITY ALLOWANCES	COOWNER ALLOWANCES	ALLOWANCE PRICE	DATE PAID (or TO BE PAID)
1	1025	2011	02/2012	ETI	2/15/2012	Dave Sommers	No Trees Windpower LP	AMEREX	TX REC	EXECUTED	37,269	0	2.37 \$	88,327.53 3/1/2012
2	1024	2011	02/2012	ETI	2/15/2012	Dave Sommers	Ocotillo Windpower LP	AMEREX	TX REC	EXECUTED	45,440	0	2.37 \$	107,692.80 3/1/2012
3	1002	2011	02/2012	ETI	2/17/2012	Dave Sommers	3 Degrees Group	none	TX REC	EXECUTED	10,450	0	2.25 \$	23,512.50 3/5/2012
4	1020	2011	02/2012	ETI	2/15/2012	Dave Sommers	Bull Creek Wind LLC	ICAP	TX REC	EXECUTED	75,215	0	2.3 \$	172,994.50 3/5/2012
5	1022	2011	02/2012	ETI	2/15/2012	Dave Sommers	3 Degrees Group	none	TX REC	EXECUTED	250	0	2.25 \$	562.50 3/5/2012
6	1005	2011	02/2012	ETI	2/18/2012	Dave Sommers	Direct Energy	AMEREX	TX REC	EXECUTED	25,000	0	2.27 \$	56,750.00 3/19/2012
7	1021	2011	02/2012	ETI	2/15/2012	Dave Sommers	Direct Energy	ICAP	TX REC	EXECUTED	25,000	0	2.3 \$	57,500.00 3/19/2012
8	1004	2011	02/2012	ETI	2/18/2012	Dave Sommers	CE2 Carbon Capital LLC	AMEREX	TX REC	EXECUTED	78,261	0	2.29 \$	179,217.69 3/28/2012
9	1003	2011	02/2012	ETI	2/18/2012	Dave Sommers	CE2 ENVIRONMENTAL OPPORTUNITIES	AMEREX	TX REC	EXECUTED	21,739	0	2.29 \$	49,782.31 3/28/2012
10	1008	2011	02/2012	ETI	2/18/2012	Dave Sommers	Lea County Electric Cooperative Inc	Clear Energy	TX REC	EXECUTED	36,387	0	2.05 \$	74,593.35 3/30/2012
11	1007	2011	02/2012	ETI	2/18/2012	Dave Sommers	EDF Trading North America	AMEREX	TX REC	EXECUTED	50,000	0	2.29 \$	57,250.00 4/5/2012
12	1006	2011	02/2012	ETI	2/18/2012	Dave Sommers	CONSTELATION	AMEREX	TX REC	EXECUTED	50,000	0	2.27 \$	113,500.00 4/10/2012
13	1026	2011	02/2012	ETI	2/15/2012	Dave Sommers	EC&R Energy Marketing LLC	AMEREX	TX REC	EXECUTED	43,385	0	2.41 \$	104,557.85 4/30/2012
14	1023	2011	02/2012	ETI	2/15/2012	Dave Sommers	EC&R Energy Marketing LLC	EVO MKTG	TX REC	EXECUTED	25,000	0	2.35 \$	58,750.00 4/30/2012
Total Requirements for 2011												498,396	\$ 1,144,951.03	
15	1342	2012	02/2013	ETI	2/6/2013	Dave Sommers	EC&RampR Energy Marketing LLC	AMEREX	TX REC	EXECUTED	154,778	0	2.69000 \$	416,352.82 3/21/2013
16	1344	2012	02/2013	ETI	2/6/2013	Dave Sommers	DTE Energy Trading	none	TX REC	EXECUTED	25,000	0	2.65000 \$	66,250.00 3/21/2013
17	1345	2012	02/2013	ETI	2/6/2013	Dave Sommers	DTE Energy Trading	none	TX REC	EXECUTED	37,574	0	2.70000 \$	101,449.80 3/21/2013
18	1343	2012	02/2013	ETI	2/6/2013	Dave Sommers	Exelon Generation Company LLC	AMEREX	TX REC	EXECUTED	150,000	0	2.69000 \$	403,500.00 3/25/2013
19	1341	2012	02/2013	ETI	2/6/2013	Dave Sommers	Pedernales Electric Coop	none	TX REC	EXECUTED	120,000	0	2.66250 \$	319,500.00 4/5/2013
20	1340	2012	02/2013	ETI	2/6/2013	Dave Sommers	KOCH SUPPLY AND TRADING	AMEREX	TX REC	EXECUTED	195,222	0	2.69000 \$	525,147.18 4/4/2013
Total Requirements for 2012												682,574	\$ 1,832,199.80	
													\$ 334,057.85	[2] April 2013 Total
													\$ 844,647.18	[3] April 2013 Total
													\$ 510,589.33	Diff April 13 vs April 12

Notes

[1] Per Book Amount = sum of lines 11 - 18
[2] April 2012 Total = sum lines 11 - 14
[3] April 2013 Total = sum lines 19 - 20

[1] \$ 1,321,610.47 Amount in Per Book

\$ 510,589.33 Per Book to 2013 Requirement

WP/P AJ 23.2

SCHED_COS_WP_7-214⁷⁸⁴⁷

Entergy Texas, Inc.
Cost of Service
AJ24 Incentive Compensation
Adjustment to remove certain incentive compensation
For The Test Year Ended March 31,2013

This adjustment removes long term and financially-based short term executive incentive compensation based on the method defined in the final order in Docket No. 39896.

Line Item and Description	Function	Amount [1]
RATE BASE		
PLD364-364 POLES, TOWERS, & FIXTURES	D1	(1,795,332)
PLD364-364 POLES, TOWERS, & FIXTURES	D2	(515,511)
ADD364-364 POLES, TOWERS, & FIXTURES	D1	27,345
ADD364-364 POLES, TOWERS, & FIXTURES	D2	7,852
Total Rate Base		(2,275,647)
Operating Expenses		
O&M Expense		
OMP500-500 OPERATION SUPVSN & ENGINEERING		(81,781)
OMP502-502 STEAM EXPENSES		(820)
OMP505-505 ELECTRIC EXPENSES		(97)
OMP506-506 MISC STEAM POWER EXPENSES		(15,452)
OMP510-510 MAINT SUPVSN & ENGINEERING		(7,899)
OMP511-511 MAINT OF STRUCTURES		(40)
OMP512-512 MAINT OF BOILER PLANT		(295)
OMP513-513 MAINT OF ELECTRIC PLANT		(189)
OMP514-514 MAINT OF MISC STEAM PLANT		(97,424)
OMP544-544 MAINT OF ELECTRIC PLANT		0
OMP556-556 LOAD DISPATCHING		(10,092)
OMP557O-557 OTHER		(3,216)
OMT560-560 OPER SUPVSN & ENGINEERING	TH	(32,566)
OMT560-560 OPER SUPVSN & ENGINEERING	TL	(54,872)
OMT561-561 LOAD DISPATCHING	TH	(10,848)
OMT561-561 LOAD DISPATCHING	TL	(17,939)
OMT562-562 STATION EXPENSE	TH	(118)
OMT562-562 STATION EXPENSE	TL	(196)
OMT563-563 OVERHEAD LINE EXPENSE	TH	(0)
OMT563-563 OVERHEAD LINE EXPENSE	TL	(0)
OMT566-566 MISC TRANSMISSION EXPENSE	TH	(4,251)
OMT566-566 MISC TRANSMISSION EXPENSE	TL	(7,163)
OMT568-568 MAINT SUPVSN & ENG	TH	(1,188)
OMT568-568 MAINT SUPVSN & ENG	TL	(2,016)
OMT569-569 MAINT OF STRUCTURES	TH	(168)
OMT569-569 MAINT OF STRUCTURES	TL	(279)
OMT570-570 MAINT OF STATION EQUIP	TH	(67)
OMT570-570 MAINT OF STATION EQUIP	TL	(111)
OMT573-573 MAINT OF MISC TRANS PLT	TH	(0)
OMT573-573 MAINT OF MISC TRANS PLT	TL	(0)
OMRTO575-575 OPER SUPV REG MKT		(754)
OMD580-580 OPER SUPVSN & ENGINEERING		(35,437)
OMD581-581 LOAD DISPATCHING		(341)
OMD582-582 STATION EXPENSES		(246)
OMD583-583 OVERHEAD LINE EXP	D1	(20)
OMD583-583 OVERHEAD LINE EXP	DV	(3)
OMD583-583 OVERHEAD LINE EXP	D2	(4)
OMD584-584 UNDERGROUND LINE EXP	D1	(30)
OMD584-584 UNDERGROUND LINE EXP	DV	(15)
OMD584-584 UNDERGROUND LINE EXP	D2	(13)
OMD585-585 STREET LIGHT AND SIGNAL SYSTEMS		(63)
OMD586-586 METER EXPENSES		(414)
OMD587-587 CUST INSTALLATIONS EXP		(159)
OMD588-588 MISC DISTRIBUTION EXP		(4,134)
OMD590-590 MAINT SUPVSN & ENGINEERING		(1,080)
OMD592-592 MAINTENANCE OF STATION EQUIPMENT		(865)
OMD593-593 MAINT OF OVERHEAD LINES	D1	(678)
OMD593-593 MAINT OF OVERHEAD LINES	DV	(109)
OMD593-593 MAINT OF OVERHEAD LINES	D2	(142)
OMD594-594 MAINT OF UNDERGROUND LINES	D1	(30)
OMD594-594 MAINT OF UNDERGROUND LINES	DV	(14)

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

WP/P AJ 24.1

Entergy Texas, Inc.
Cost of Service
AJ24 Incentive Compensation
Adjustment to remove certain incentive compensation
For The Test Year Ended March 31,2013

This adjustment removes long term and financially-based short term executive incentive compensation based on the method defined in the final order in Docket No. 39896.

Line Item and Description	Function	Amount [1]
OMD594-594 MAINT OF UNDERGROUND LINES	D2	(12)
OMD595-595 MAINTENANCE OF LINE TRANSFORMERS		(31)
OMD596NR-596 MNT OF ST LGT & SIGNALS - NON-RDWY		(66)
OMD596R-596 MNT OF ST LIGHT & SIGNAL SYS -RDWY		(89)
OMD597-597 MAINTENANCE OF METERS		(18)
OMD598-598 MAINT OF MISC DISTRIBUTION PLT		(279)
OMCA901-901 SUPERVISION		(13,073)
OMCA902-902 METER READING EXPENSE		(3,600)
OMCA903-903 CUSTOMER RECORDS & COLLECTION EXP		(23,494)
OMCA905-905 MISC CUST ACCOUNTS EXP		(125)
OMCS907-907 SUPERVISION		(279)
OMCS908-908 CUSTOMER ASSISTANCE EXP		(1,366)
OMCS909-909 INFORM & INSTR ADVTSNG EXP		(925)
OMCS910-910 MISC CUST SVC & INFORM EXP		(652)
OMS911-911 SUPERVISION		(7)
OMS912-912 DEMONSTRATION & SELLING EXP		(222)
OMS913-913 ADVERTISING EXP		(12)
OMS916-916 MISC SALES EXP		(1,888)
OMAG920-920 SALARIES		(599,742)
OMAG923-923 OUTSIDE SERVICES		(1)
OMAG924-924 PROPERTY INSURANCE		(674)
OMAG925-925 INJURIES & DAMAGES		(3,249)
OMAG926-926 PENSIONS & BENEFITS		(2,917,702)
OMAG928RS-928 REGULATORY COMMISSION EXP - RETAIL SALES		(170)
OMAG928GL-928 REGULATORY COMMISSION EXP - GENERAL LABOR		(703)
OMAG928PD-928 REGULATORY COMMISSION EXP - PROD DEMAND		(578)
OMAG928PL-928 REGULATORY COMMISSION EXP - PRODUCTION LABOR		(138)
OMAG928T-928 REGULATORY COMMISSION EXP - TRANSMISSION		(230)
OMAG928PE-928 REGULATORY COMMISSION EXP - ENERGY GENERAL		(836)
OMAG9301CS-930.1 GENERAL ADVTSNG EXP		(77)
OMAG9302-930.2 MISC GENERAL EXPENSES		(2,263)
OMAG935-935 MNTNCE OF GENERAL PLT		(819)
Total O&M Expense		(3,966,958)
Taxes Other Than Income		
TOFE-408.110 EMPLOYMENT TAXES		(57,521)
Total Operating Expenses		(4,024,479)

Notes:

[1] Reference WP/P AJ 24.3

Entergy Texas, Inc.
Cost of Service
AJ24 Incentive Compensation
Adjustment to remove certain incentive compensation
For The Test Year Ended March 31, 2013

This adjustment removes long term and financially-based short term executive incentive compensation based on the method defined in the final order in Docket No. 39896.

	Test Year Expense			July 1, 2010 - March 31, 2012 Capital		
	ETI	ESI	Total	ETI	ESI	Total
Annual						
Executive Annual Incentive Plan	\$ 73,898	\$ 668,431	\$ 742,329	\$ 105,302	\$ 483,709	\$ 589,011
Financially Based Disallowance %	20.00%	55.81%		20.00%	55.81%	
	<u>\$ 14,780</u>	<u>\$ 373,050</u>	<u>\$ 387,830</u>	<u>\$ 21,060</u>	<u>\$ 269,957</u>	<u>\$ 291,018</u>
Long Term						
Equity Ownership Plan	\$ 449,382	\$ 2,468,693	\$ 2,918,075	\$ 347,476	\$ 1,363,444	\$ 1,710,920
Long Term Incentive Plan	\$ (28,245)	\$ (381,266)	\$ (409,511)	\$ 517	\$ 21,157	\$ 21,674
Equity Awards Program	\$ -	\$ 40,516	\$ 40,516	\$ -	\$ -	\$ -
Restricted Share Program	\$ -	\$ 122,933	\$ 122,933	\$ -	\$ 120,675	\$ 120,675
Restricted Stock Program	\$ 146,742	\$ 760,375	\$ 907,117	\$ 37,798	\$ 113,795	\$ 151,593
	<u>\$ 567,879</u>	<u>\$ 3,011,250</u>	<u>\$ 3,579,130</u>	<u>\$ 385,791</u>	<u>\$ 1,619,071</u>	<u>\$ 2,004,861</u>
Total	<u>\$ 582,659</u>	<u>\$ 3,384,301</u>	<u>\$ 3,966,959</u>	<u>\$ 406,851</u>	<u>\$ 1,889,028</u>	<u>\$ 2,295,879</u>
FICA Adjustment			<u>\$ 57,521</u>			<u>\$ 33,290</u>

Adjustment to Accumulated Balances ¹

Account	Amount
1080AM	\$ 71,515
108220	\$ (18,727)
108230	\$ 736
	<u>\$ 53,524</u>

¹ This adjusts the accumulated provision for depreciation associated with the capital removed as part of this adjustment. The depreciation expense is adjusted as part of AJ13A. AJ13A also includes the related tax effect.

² Total rate base change equal to A plus B minus C. \$ 2,275,645

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**Entergy Texas, Inc.
Cost of Service
AJ25
For The Test Year Ended March 31, 2013**

This adjustment is zero for the test case.

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AJ 26
Wholesale

Entergy Texas, Inc.
Cost of Service
AJ26 Wholesale
Adjustment to remove amounts directly assigned to Wholesale.
For The Test Year Ended March 31, 2013

This adjustment is to remove amounts directly assigned to Wholesale.

<u>Line Item and Description</u>	<u>FN</u>	<u>Amount [1]</u>
OMAG920-920 SALARIES		(142,415)
OMAG921-921 OFFICE SUPPLIES & EXP		(3,845)
OMAG926-926 PENSIONS & BENEFITS		(56,923)
DXGESI-ESI DEPRECIATION/AMORTIZATION		(14,454)
OMAG928WSF-928 REGULATORY COMMISSION EXP - FERC WHOLESALE		(1,605)
TOFE-408.110 EMPLOYMENT TAXES		(8,017)
Total		<u>(227,259)</u>

Notes:

[1] Reference WP/P AJ 26.2

Entergy Texas, Inc.
Cost of Service
AJ26 Wholesale
Adjustment to remove amounts directly assigned to Wholesale.
For The Test Year Ended March 31, 2013

This adjustment is to remove amounts directly assigned to Wholesale.

<u>Account</u>	<u>Account Description</u>	<u>Wholesale Project Test Year Per Book</u>	<u>Wholesale Project Adjustment</u>	<u>Wholesale Project Adjusted Total</u>
4031AM	Depreciation Expense	14,454	(14,454)	-
920000	Adm & General Salaries	142,415	(142,415)	-
921000	Office Supplies & Expenses	3,845	(3,845)	-
926000	Employee Pension & Benefits	56,923	(56,923)	-
928000	Regulatory Commission Expense	1,605	(1,605)	-
408110	Taxes Other Than Inc-Util Op	8,017	(8,017)	-
	Total	227,259	(227,259)	-

**Entergy Texas, Inc.
Cost of Service
AJ27 Interruptible Credit
Adjustment to Interruptible Credit
For The Test Year Ended March 31, 2013**

This adjustment reallocates the LIPS Interruptible Credit from LIPS to all customer classes.

<u>LINE_ITEM</u>	<u>FN</u>	<u>Amount</u>
Expense - O&M		
OMP555IOD-555 INELIGIBLE - OTHER DEMAND		5,957,935
OMP555IOD-555 INELIGIBLE - OTHER DEMAND		(5,957,935)
Grand Total		<u><u>0</u></u>

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Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013

This adjustment removes OATT revenues and Independent Coordinator of Transmission (ICT) costs, and includes an estimate for MISO revenues, MISO RTO Costs, MISO operations costs and MISO Letter of Credit fees.

LINE_ITEM	FN	Amount [1]
Revenue Adjustments		
RO456B-456 BULK		3,719,321
RO456PD-456 PRODUCTION DEMAND		(262,878)
RO456TST-456 TRANSMISSION SERVICE TARIFF		(11,882,561)
RSROATTO-449 PROVISION FOR RATE REFUND OATT		1,086,803
Total Revenue Adjustments		<u>(7,339,315)</u>
Expense Adjustments		
OMP557O-557 OTHER		446,090
OMP557LCF-557 LETTER OF CREDIT FEES - MISO		739,200
OMT560-560 OPER SUPVSN & ENGINEERING	TH	1,401,130
OMT560-560 OPER SUPVSN & ENGINEERING	TL	2,360,836
OMAG926-926 PENSIONS & BENEFITS		108,199
TOFE-408.110 EMPLOYMENT TAXES		27,823
Total Expense Adjustments		<u>5,083,278</u>

Notes:

[1] Reference WP/P AJ 28.2

**Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013**

This adjustment removes OATT revenues and Independent Coordinator of Transmission (ICT) costs, and includes an estimate for MISO revenues, MISO RTO Costs, MISO operations costs and MISO Letter of Credit fees.

<u>Account</u>	<u>Description</u>	<u>Amount [1]</u>
449100	Provision For Rate Refund	1,086,803
456102	Gia Annual Fees	(162,023)
456104	Cwl Transmission Revenue	(244,825)
456107	Network Transmission Revenue	3,719,321
456108	Schdlg Syst Control & Dispatch	(671,353)
456111	Non-Firm Transmission Revenue	(377,709)
456112	Short Term Firm Transm Revenue	(2,867,821)
456113	Long Term Firm Transm Revenue	(6,888,492)
456117	Reg & Freq Response Trans Rev	(24,688)
456118	Spinning Reserve Ptp Tran Rev	(38,171)
456119	Suppl Reserve Ptp Tran Rev	(37,995)
456127	RTO & ICT Operations Costs Rec	(616,182)
4561FR	FFR Transm Revenue	(216,178)
Total Revenue Adjustments		<u>(7,339,315)</u>
560000	Oper Super & Engineering	3,761,966
557000	Other Expenses	1,185,290
926000	Employee Pension & Benefits	108,199
408110	Employment Taxes	27,823
Total Expense Adjustments		<u>5,083,278</u>

Notes:

[1] Reference WP/P AJ 28.3

Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013

This adjustment removes OATT revenues and Independent Coordinator of Transmission (ICT) costs, and includes an estimate for MISO revenues, MISO RTO Costs, MISO operations costs and MISO Letter of Credit fees.

Account	Remove OATT Revenues [1]	Include MISO Revenues [2]	Remove ICT Costs [3]	Include MISO RTO Costs [4]	Add MISO Operations Costs [5]	Add MISO Letter of Credit Fees [6]	Total [7]
Other Operating Revenue							
449100	1,086,803						1,086,803
456102	(162,023)						(162,023)
456104	(244,825)						(244,825)
456107	(13,774,679)	17,494,000					3,719,321
456108	(671,353)						(671,353)
456111	(377,709)						(377,709)
456112	(2,867,821)						(2,867,821)
456113	(6,888,492)						(6,888,492)
456117	(24,688)						(24,688)
456118	(38,171)						(38,171)
456119	(37,995)						(37,995)
456127	(616,182)						(616,182)
4561FR	(216,178)						(216,178)
Total Revenue Adjustments	(24,833,315)	17,494,000	-	-	-	-	(7,339,315)
O&M Expenses							
560000				6,529,504	446,090	739,200	3,761,966
557000			(2,767,538)		108,199		1,185,290
926000							108,199
Taxes Other Than Income Taxes							
408110					27,823		27,823
Total Expense Adjustments	-	-	(2,767,538)	6,529,504	582,112	739,200	5,083,278

Notes:

- [1] Reference WP/P AJ 28.4
- [2] Reference WP/P AJ 28.5
- [3] Reference WP/P AJ 28.6
- [4] Reference WP/P AJ 28.7
- [5] Reference WP/P AJ 28.8
- [6] Reference WP/P AJ 28.9
- [7] = Sum [1] through [6]

**Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013**

Remove OATT Revenues which will be replaced by MISO revenues.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
449100	Provision For Rate Refund	1,086,803 [1]
456102	Gia Annual Fees	(162,023) [2]
456104	Cwl Transmission Revenue	(244,825) [2]
456107	Network Transmission Revenue	(13,774,679) [3]
456108	Schdlg Syst Control & Dispatch	(671,353) [2]
456111	Non-Firm Transmission Revenue	(377,709) [2]
456112	Short Term Firm Transm Revenue	(2,867,821) [2]
456113	Long Term Firm Transm Revenue	(6,888,492) [2]
456117	Reg & Freq Response Trans Rev	(24,688) [2]
456118	Spinning Reserve Ptp Tran Rev	(38,171) [2]
456119	Suppl Reserve Ptp Tran Rev	(37,995) [2]
456127	RTO & ICT Operations Costs Rec	(616,182) [2]
4561FR	FFR Transm Revenue	(216,178) [2]
Total OATT Revenues		<u>(24,833,315)</u>

Notes:

[1] Reference WP/P RV 1.2

[2] Reference WP/P RV 2.2

[3] Excludes NITS revenues recorded in A/C 456107

Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013

Include MISO revenues which will replace the OATT Revenues.

Retail Rate Making (Current Arrangement - 2014)

(\$1,000)	1	ETI
Avg of 12 CP Responsibility Ratio	2	0.1670
Transmission Revenue Requirement	3	100,052
plus MSS-2 cost/(credit)	4	15,785
less NITS Revenue Credits (resp ratio)	5	-17,005
less PTP Revenue Credits (resp ratio)	6	-6,088
Net OpCo Revenue Requirement	7	92,744
less GF Revenues	8	0
Net of GF	9	92,744
	10	

Retail Rate Making (State TPZs - 2014) - Netting within Louisiana Companies

(\$1,000)	13	ETI
Rev Req Responsibility Ratio	14	1.0000
OpCo OATT Demand (OpCo + GFA)	15	0.8650
Transmission Revenue Requirement	16	100,052
plus MSS-2 cost/(credit)	17	15,785
plus NITS Costs	18	91,087
less NITS Revenue Credits	19	-105,305
less net NITS Credits for LaCo (on rev req)	20	
less PTP Revenue Credits (MISO Sharing)*	21	-3,276
Net OpCo Revenue Requirement	22	98,343
less GF Revenues	23	
Net MISO only Revenue Requirement	L18+L19+L20+L21+L23	-17,494

<u>Account</u>	<u>Amount</u>
456107 Network Transmission Revenue	17,494,000
Total Revenue Adjustment	17,494,000

**Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013**

Independent Coordinator of Transmission (ICT) costs need to be
eliminated as they will be replaced by MISO RTO costs.

<u>Month</u>	<u>Amount</u>
Apr-12	(253,404)
May-12	(250,610)
Jun-12	(253,714)
Jul-12	(267,738)
Aug-12	(251,126)
Sep-12	(257,253)
Oct-12	(255,383)
Nov-12	(252,927)
Dec-12	(255,569)
Jan-13	(92,013)
Feb-13	(190,986)
Mar-13	(186,816)
Account 560000 Total	<u>(2,767,538)</u>

Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013

Include MISO RTO costs which will replace the Independent Coordinator of Transmission (ICT) costs.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
Schedule 10		2,904,674
Administrative Costs related to Market Settlements		2,772,990
Schedule 10 - FERC Recovery		<u>851,839</u>
560000	Oper Super & Engineering	6,529,504
Total Adjustment		<u>6,529,504</u>

Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013

Estimate of MISO operations costs to be incurred by ETI under the Support Services Agreement between ESI and ETI.

Sum of Monetary Amt		Year and Period	
Path	Department	Source Summ Res Desc	2013-12
Path 1	RTOBO	EMPLOYEE BENEFITS	14,000
		PAYROLL	51,000
		PAYROLL TAXES	3,600
		SERVICE COMPANY RECIPIENT	6,720
	RTOBO Total		75,320
	RTOGP	EMPLOYEE BENEFITS	26,979
		PAYROLL	98,281
		PAYROLL TAXES	6,937
		SERVICE COMPANY RECIPIENT	12,950
	RTOGP Total		145,148
	RTOMO	EMPLOYEE BENEFITS	14,000
		PAYROLL	51,000
		PAYROLL TAXES	3,600
		SERVICE COMPANY RECIPIENT	6,720
	RTOMO Total		75,320
Path 1 Total			295,788
Grand Total			295,788

	2013-12	Annualized
Payroll	200,281	2,403,375
Payroll Taxes	14,137	169,650
Employee Benefits	54,979	659,750
Other	26,390	316,680
Total	295,788	3,549,455

Estimated ETI utilization under Support Services Agreement 16.4%

ETI

Payroll	394,154
Payroll Taxes	27,823
Employee Benefits	108,199
Other	51,936
Total	582,112

Account Distribution

<u>O&M Expense</u>	
557000	446,090
926000	108,199
<u>Taxes Other Than Income Taxes</u>	
408110	27,823
Total Expense	582,112

**Entergy Texas, Inc.
Cost of Service
AJ28 MISO Adjustment
MISO Adjustment
For The Test Year Ended March 31, 2013**

MISO RTO credit requirements require that ETI maintain a letter of credit
as collateral to operate in the MISO markets.

<u>Description</u>	<u>Amount</u>
September/November 2013 LOC Requirement	8,000,000
December 2013 LOC Requirement	<u>36,000,000</u>
Total Letter of Credit Requirement	44,000,000
Annual Letter of Credit Cost (%)	<u>1.68%</u>
Annual Letter of Credit Cost (\$)	<u>739,200</u>

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Entergy Texas, Inc.
Cost of Service
AJ29 Property Insurance Reserve
Adjustment to storm damage reserve accrual
For The Test Year Ended March 31,2013

This adjustment increases the storm damage reserve accrual from the current authorized level to a requested level based upon the consultants recommended amount.

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
OMAG924H-924 PROPERTY INSURANCE TRANSMISSION HIGH		84,870
OMAG924D-924 PROPERTY INSURANCE DISTRIBUTION		1,329,632
Grand Total		<u>1,414,502</u>

Notes:

[1] Reference WP/P AJ 29.2

Entergy Texas, Inc.
Cost of Service
AJ29 Property Insurance Reserve
Adjustment to storm damage reserve accrual
For The Test Year Ended March 31,2013

This adjustment increases the storm damage reserve accrual from the current authorized level to a requested level based upon the consultants recommended amount.

	<u>Account</u>	<u>Amount</u>
New Annual Accrual to Reserve		8,542,000
Less: Current Reserve Accruals		7,127,498
Increase in Annual Accrual to Reserve	924004	<u><u>1,414,502</u></u>

Entergy Texas, Inc.
Cost of Service
AJ30 ETI PURA Sec. 39.4525
Remove ETI PURA Sec. 39.4525 amounts
For the Test Year Ended March 31, 2013

This adjustment removes rate base and expense amounts associated with ETI PURA Sec. 39.4525 -
Hiring Assistance for Federal Proceedings.

<u>Line Item and Description</u>	<u>FN</u>	<u>Amount [1]</u>
<u>RATE BASE</u>		
182PURA-182 REGULATORY ASSET - ETI PURA SEC 39.4525		<u>(570,103)</u>
Total Depreciation Expense		<u>(570,103)</u>
<u>OPERATING EXPENSES</u>		
OMAG928PE-928 REGULATORY COMMISSION EXP - ENERGY GENERAL		<u>(269,729)</u>
Total Operating Expenses		<u>(269,729)</u>
Grand Total		<u><u>(839,832)</u></u>

Notes:

[1] Reference WP/P AJ 30.2

Entergy Texas, Inc.
Cost of Service
AJ30 ETI PURA Sec. 39.4525
Remove ETI PURA Sec. 39.4525 amounts
For the Test Year Ended March 31, 2013

This adjustment removes rate base and expense amounts
 associated with ETI PURA Sec. 39.4525 - Hiring Assistance for
 Federal Proceedings.

<u>Account</u>	<u>Description</u>	<u>Amount</u>
<u>RATE BASE</u>		
18239T	ETI PURA Sec. 39.4525 costs	<u>(570,103)</u>
	Total Rate Base	<u>(570,103)</u>
<u>OPERATING EXPENSES</u>		
928000	Regulatory Commission Expense	<u>(269,729)</u>
	Total Operating Expenses	<u>(269,729)</u>
	Total Adjustment	<u><u>(839,832)</u></u>

Entergy Texas, Inc.
Cost of Service
AJ31 - Prepaid Pension
Adjustment to Prepaid Pension Asset in Rate Base from Dkt. No.
39896 and Current Case
For The Test Year Ended March 31, 2013

Adjustment to Include AFUDC on CWIP-related Prepaid Pension Asset in
 Rate Base from Dkt. No. 39896 and remove from rate base the CWIP-
 related portion of the Prepaid Pension Asset from current filing

<u>Line Item and Description</u>	<u>Function</u>	<u>Amount [1]</u>
PEN253012-253012 UNFUNDED PENSION		(24,529,294)
Grand Total		<u><u>(24,529,294)</u></u>

Notes:

[1] Reference WP/P AJ 31.2

Entergy Texas, Inc.
Cost of Service
AJ31 - Prepaid Pension
Adjustment to Prepaid Pension Asset in Rate Base from Dkt. No. 39896 and Current Case
For The Test Year Ended March 31, 2013

Adjustment to Include AFUDC on CWIP-related Prepaid Pension Asset in Rate Base from Dkt. No. 39896 and remove from rate base the CWIP-related portion of the Prepaid Pension Asset from current filing

Description	Amount
Requested adjusted rate base excluding FAS 158 in Dkt. 39896	\$55,973,545
CWIP percentage and associated CWIP amount in Dkt. 39896	45.22% \$25,311,236
ADFIT	35% (\$8,858,933)
Net CWIP-related portion of prepaid pension asset in Dkt. 39896	<u>\$16,452,303</u>
AFUDC Current Monthly Rate	0.6851083%
Apr-13	\$112,716
May-13	\$112,716
Jun-13	\$112,716
Jul-13	\$115,033
Aug-13	\$115,033
Sep-13	\$115,033
Oct-13	\$115,033
Nov-13	\$115,033
Dec-13	\$115,033
Jan-14	\$119,761
Feb-14	\$119,761
Mar-14	\$119,761
Rate Base Addition	<u><u>\$1,387,629</u></u>
Adjusted rate base excluding FAS 158 in current filing	\$55,891,574
CWIP percentage and associated CWIP amount	46.37% \$25,916,923
Rate Base Reduction	<u><u>(\$25,916,923)</u></u>
Net Rate Base Reduction	(\$24,529,294)

ENTERGY TEXAS, INC.

**COST OF SERVICE
WORKPAPERS
SCHEDULE P**

VOLUME 3

TEST YEAR ENDED MARCH 31, 2013



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

INDEX

SUMMARY

SUM Rate Base, Revenue, & Expense Summary (Per Books & Adjusted)

RATE BASE

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RB 3	Fuel Inventory (13 Mo Avg)
RB 4	Materials & Supplies (13 Mo Avg)
RB 5	Prepayments (13 Mo Avg)
RB 6	Property Insurance
RB 7	Injuries & Damages
RB 8	Customer Deposits
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REVENUE/EXPENSE

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RV 2	Other Operating Revenues

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