

ENTERGY TEXAS, INC.  
GENERAL EMPLOYEE BENEFIT INFORMATION  
FOR THE TEST YEAR ENDED DECEMBER 31, 2021

SAVINGS PLAN

DESCRIPTION OF BENEFITS:

Entergy Corporation sponsors the Savings Plan of Entergy Corporation and Subsidiaries (“Plan I”) and the Savings Plan of Entergy Corporation and Subsidiaries VIII (“Plan VIII” established January 2021). These plans are tax-qualified defined contribution plans that include a cash or deferred arrangement within the meaning of Section 401(k) of the Internal Revenue Code of 1986, as amended (the “Code”). Employees can contribute from 1% to 50% of their eligible earnings in whole percentages and decide whether they will save on 1) elective salary deferral contributions, 2) after-tax contributions, 3) Roth contributions, and, if eligible, 4) Roth catch-up contributions, 5) traditional catch-up contributions, or 6) a combination of these options to the plan with respect to their regular earnings (base pay), subject to the plan's limits and certain limitations provided for in the Code. Each savings plan has a variation of employer matching contribution formulas which are determined by the plan the employee is eligible to participate in. During the Test Year, Entergy matched employee contributions 70% or 100%, depending on the employee’s hire/rehire date, up to the first 6% of eligible earnings for eligible participants in Plan I. Entergy also matched employee contributions 100% up to the first 5% of eligible earnings for eligible participants in Plan VIII. Eligible participants in Plan VIII may also receive a discretionary annual employer retirement contribution up to 4% of the participant’s eligible earnings (subject to vesting). To give employees a diverse set of investment options, the plan offers a variety of stock, bond, and money market/stable value funds. Employees also have the option to invest in Entergy company stock through the plan. Fund allocations can be changed on a daily basis.

ELIGIBILITY REQUIREMENTS:

All full-time and part-time employees as defined by the plan are eligible to participate.

COMPANY'S METHOD OF FUNDING:

The Plan is self-funded by Entergy Corporation. Please see the next page for the Company's matching contributions and annual employer retirement contributions.



**Entergy Texas, Inc.**  
**SAVINGS PLAN EMPLOYER CONTRIBUTIONS**  
**FOR THE TWELVE MONTHS ENDING December 31, 2021**

<b>MONTH:</b>	<b>TOTAL COMPANY MATCH</b>
Jan-21	\$196,838
Feb-21	\$199,318
Mar-21	\$199,954
Apr-21	\$198,697
May-21	\$203,076
Jun-21	\$201,397
Jul-21	\$302,683 *
Aug-21	\$202,544
Sep-21	\$203,752
Oct-21	\$203,983
Nov-21	\$201,211
Dec-21	\$301,390 *
<b>TOTAL</b>	<b>\$2,614,843</b>

\* Denotes a three payroll month.

	<b>TOTAL ANNUAL EMPLOYER RETIREMENT CONTRIBUTION</b>
Dec-21	\$52,881

ENTERGY TEXAS, INC.  
GENERAL EMPLOYEE BENEFIT INFORMATION  
FOR THE TEST YEAR ENDED DECEMBER 31, 2021

PENSION PLAN

DESCRIPTION OF BENEFITS:

Entergy Corporation sponsors both final average pay and cash balance defined benefit pension plans. Certain full-time and part-time employees of the Company may participate in one of these plans based on the eligibility rules outlined in each plan. The plans provide eligible, vested employees with a monthly benefit at retirement. These benefits are provided at no cost to employees of the Company.

ELIGIBILITY REQUIREMENTS:

Eligible Employees begin participating in the plan on the first day of employment if they are at least age 21; otherwise, participation begins at age 21.

—Non-bargaining and bargaining employees whose most recent date of hire or rehire is prior to July 1, 2014 are eligible to participate in a final average pay pension plan.

—Non-bargaining employees whose most recent date of hire or rehire is on or after July 1, 2014 and prior to January 1, 2021 are eligible to participate in a cash balance pension plan.

—Bargaining employees whose most recent date of hire or rehire is on or after July 1, 2014 and prior to January 1, 2015, who remain continuously employed in a position covered by the collective bargaining agreement for the bargaining units after December 31, 2014 are eligible to participate in a final average pay pension plan.

—Bargaining employees whose most recent hire or rehire date is on or after 1/1/2015 and bargaining employees whose most recent hire or rehire date is on or after 7/1/2014 and before 1/1/2015 who are not continuously employed by the bargaining unit on and after 1/1/2015 are eligible to participate in a cash balance pension plan.

COMPANY'S METHOD OF FUNDING:

The Company funds the plans through contributions to two trust accounts with the JPMorgan Chase Bank serving as Trustee. There is one trust for all Entergy Corporation Retirement Plans and one trust for the Entergy Corporation Cash Balance for Bargaining Employees. The payments to these trusts are provided on the next page.

**ENTERGY TEXAS, INC.**  
**Qualified Pension Contributions to Pension Plan Master Trust**  
**FOR THE TWELVE MONTHS ENDED December 31, 2021**

<b>Month</b>		<b>Amount</b>
Jan-21		\$ 1,032,000
Mar-21		\$ 1,903,000
Apr-21		\$ 1,016,000
May-21		\$ 324,000
Jul-21		\$ 1,340,000
Sep-21		\$ 1,016,000
Oct-21		\$ 324,000
<b>Total</b>		<b>\$ 6,955,000</b>

ENTERGY TEXAS, INC.  
GENERAL EMPLOYEE BENEFIT INFORMATION  
FOR THE TEST YEAR ENDED DECEMBER 31, 2021

EDUCATION ASSISTANCE PROGRAM/ EXECUTIVE MBA PROGRAM

DESCRIPTION OF BENEFITS:

Education Assistance Program

Upon satisfactory completion of an approved correspondence, technical or college course, at an accredited school, employees are reimbursed for registration, tuition and books. This program provides 100% of registration fees if all semester grades are C or better and tuition, book costs, and required course fees are reimbursed according to the following schedule:

A=100%

B=90%

C=80%

D, F or Withdrawal = 0%

Courses that are Pass/Fail will be reimbursed at 100% for a passing grade.

The maximum amount reimbursed in any calendar year is \$5,250.

ELIGIBILITY REQUIERMENTS:

All regular, active, full-time employees are eligible to participate.

COMPANY'S METHOD OF FUNDING:

This program is self-funded by the Company. The monthly expenses are provided on the following page.

DESCRIPTION OF BENEFITS:

Entergy Executive MBA

Each year Entergy sponsors a small number of employees in an Executive MBA program. Participants in this program must enroll in an Entergy approved and accredited college or university.

ELIGIBILITY REQUIREMENTS:

Participants are nominated and approved by members of the Office of the Chief Executive. Nominees must be at a manager or above job level.

**COMPANY'S METHOD OF FUNDING:**

This program is self-funded by the Company. The monthly expenses are provided on the following page.

**ENTERGY TEXAS, INC.**  
**Education Assistance Program**  
**FOR THE TWELVE MONTHS ENDED December 31, 2021**

**Education Assistance Program**

<b><u>Month</u></b>	<b><u>Amount</u></b>
Jan-21	\$24,783
Feb-21	\$5,554
Mar-21	\$15,433
Apr-21	\$7,678
May-21	\$31,061
Jun-21	\$20,165
Jul-22	\$4,058
Aug-21	\$6,305
Sep-21	\$6,522
Oct-21	\$7,177
Dec-21	\$19,207
<b>Total</b>	<b>\$147,944</b>



ENTERGY TEXAS, INC.  
GENERAL EMPLOYEE BENEFIT INFORMATION  
FOR THE TEST YEAR ENDED DECEMBER 31, 2022

Voluntary Employee Benefit Association (VEBA)

DESCRIPTION OF BENEFITS:

Entergy currently offers retiree medical, dental, vision and life insurance benefits (referred to collectively as "other post-retirement benefits" (OPEB)) for eligible retired employees.

ELIGIBILITY REQUIREMENTS:

Non-bargaining employees who are hired or rehired before July 1, 2014. Bargaining employees who are hired or rehired before January 1, 2015 and who satisfy certain eligibility requirements (including retiring from Entergy after a certain age and/or years of service with Entergy and immediately commencing their Entergy pension benefit).

COMPANY'S METHOD OF FUNDING:

Entergy Texas pursuant to regulatory directives contributes OPEB costs collected in rates into external trusts (VEBAs and 401(h)). As OPEB costs are incurred and paid by Entergy Texas, reimbursements are made from the trusts to Entergy Texas.

**ENTERGY TEXAS, INC.**  
**Payments to VEBA Trusts for OPEB Expenses**  
**FOR THE TWELVE MONTHS ENDED December 31, 2021**

Month	Bargaining Trust	Non-Bargaining Trust	NB Life Trust	Retirement Trust (401(h))	Total
21-Jan	-	-	-	-	-
21-Feb	-	-	-	-	-
21-Mar	-	-	-	-	-
21-Apr	-	-	-	-	-
21-May	-	-	-	-	-
21-Jun	-	-	-	-	-
21-Jul	-	-	-	-	-
21-Aug	-	-	-	-	-
21-Sep	-	-	-	-	-
21-Oct	-	-	-	-	-
21-Nov	-	-	-	-	-
21-Dec	-	-	-	-	-

**Entergy Texas, Inc.  
Schedule G-2.1: Pension Expense  
2021, 2020, and 2019**

The following information shall be presented concerning pension expense:

**1. Is the Company's requested pension expense based on a GAAP calculation?**

The Company's requested expense for Pension Expense is based upon Generally Accepted Accounting Principles (GAAP), specifically, Accounting Standards Codification 715 - Compensation - Retirement Benefits (previously Statement of Financial Accounting Standards No. 87, Employers' Accounting for Pensions).

**2. List the actual pension fund payments for the three most recent calendar years. Support payments with check copies, wire transfer, or other appropriate documentation, provided as workpapers.**

<b>Date</b>	<b>Amount</b>	<b>Contributing Company</b>
1/14/2021	\$ 1,032,000	Entergy Texas, Inc.
3/30/2021	\$ 1,903,000	Entergy Texas, Inc.
4/14/2021	\$ 1,340,000	Entergy Texas, Inc.
7/14/2021	\$ 1,340,000	Entergy Texas, Inc.
9/14/2021	\$ 1,016,000	Entergy Texas, Inc.
10/14/2021	\$ 324,000	Entergy Texas, Inc.
1/14/2020	\$ 453,000	Entergy Texas, Inc.
4/14/2020	\$ 1,032,000	Entergy Texas, Inc.
7/14/2020	\$ 1,032,000	Entergy Texas, Inc.
10/14/2020	\$ 1,032,000	Entergy Texas, Inc.
12/30/2020	\$ 1,448,525	Entergy Texas, Inc.
1/14/2019	\$ 286,000	Entergy Texas, Inc.
4/12/2019	\$ 453,000	Entergy Texas, Inc.
7/12/2019	\$ 453,000	Entergy Texas, Inc.
10/10/2019	\$ 453,000	Entergy Texas, Inc.
12/23/2019	\$ 2,080,476	Entergy Texas, Inc.

The chart in No. 3 below shows the Company's actuarially determined minimum and maximum Plan Year Funding.

**Entergy Texas, Inc.**  
**Schedule G-2.1: Pension Expense**  
**2021, 2020, and 2019**

**3. Present the three most recent years' pension information in the following format:**

<b>Year</b>	<b>Pension Expense (Income) per GAAP (1)</b>	<b>Actual Pension Payment to the Fund (2)</b>	<b>Actuarial Minimum (3)</b>	<b>Actuarial Maximum (3)</b>
<b>2021</b>	\$ 18,617,291	\$ 6,955,000	\$ 780,864	\$ 246,118,284
<b>2020</b>	\$ 12,358,367	\$ 4,997,525	\$ 217,810	\$ 233,615,246
<b>2019</b>	\$ 5,739,612	\$ 3,725,476	\$ 2,577,631	\$ 245,757,479

(1) Pension Expense/(Income) per GAAP represents qualified pension costs before capitalization and taxes. Non-qualified pension costs, excluded from the above, were \$615 thousand for 2021, \$469 thousand for 2020, and \$481 thousand for 2019.

(2) Column 2 shows contributions made on a calendar year basis by Entergy Texas, Inc.

(3) The actuarial minimum and maximum contributions are calculated on a plan year basis.

**4. Update required for 3. above if actuarial information or actual pension payments change subsequent to test year end.**

**Entergy Texas, Inc.**  
**Schedule G-2.2: Postretirement Benefits Other Than Pensions**  
**For the Twelve Months Ended December 31, 2021**

The following information shall be presented concerning postretirement benefits other than pension expense (Other Postretirement Benefits or OPEB):

**1. Whether the Company's requested expense for OPEB is based on a GAAP calculation. If not, explain the methodology used.**

The Company's requested expense for Postretirement Benefits Other Than Pension (OPEB) is based upon Generally Accepted Accounting Principles (GAAP), specifically, Accounting Standards Codification 715-60 Compensation - Retirement Benefits - Defined Benefit Plans - Postretirement (formerly Statement of Financial Accounting Standards (SFAS) No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions).

**2. List all types of OPEB provided and the basis (including calculations) for the amounts included in the requested cost of service. If OPEBs include amounts payable to employees after termination but before retirement, provide the amounts of such benefits included in the request.**

The type of OPEB benefits provided by the Company include medical, dental, vision, and life insurance coverage for retirees.

The 2021, 2020, and 2019 Postretirement Health and Life Actuarial Reports for Accounting (Actuarial Valuation Reports) prepared by the Company's actuary, Aon Hewitt, are enclosed as support for the 2021, 2020, and 2019 OPEB costs included in the test year cost of service, respectively.

The requested OPEB cost does not include amounts payable to employees after termination, but before retirement.

**Entergy Texas, Inc.**  
**Schedule G-2.2: Postretirement Benefits Other Than Pensions**  
**For the Twelve Months Ended December 31, 2021**

**3. Present costs (expensed and capitalized) per GAAP and actual funded amounts for each of the three most recent years' OPEBs. Provide, as workpapers, documentation supporting the bases for the calculations of costs and funded amounts (e.g. actuarial reports, invoices, etc.)**

**Present costs (expensed and capitalized)**

The Company's total OPEB expense/(income) for the years' ended December 2021, 2020, and 2019 were as follows:

<u>Year</u>	<u>Total Cost/ (Credit) (1)</u>	<u>Company</u>	<u>Electric Expense Percentage (2)</u>	<u>Total Electric Expense/(Income) (3)</u>
2021	\$ (10,883,000)	Entergy Texas, Inc.	52.14%	(\$5,674,888)
2020	\$ (8,873,000)	Entergy Texas, Inc.	44.93%	(\$3,986,745)
2019	\$ (6,503,000)	Entergy Texas, Inc.	52.37%	(\$3,405,915)

(1) Source: The Actuarial Valuation Reports prepared by the Company's actuary, Aon. The 2021, 2020 and the 2019 Actuarial Valuation Reports are enclosed in WP G-2.2.

(2) Calculated based dollars charged to Account 926, resource codes 716 and 717.

(3) May not add or tie to other schedules due to rounding.

**Funding and Reimbursement**

The Company funds OPEB Costs to external trusts. The Company pays for retiree claims, as incurred, and receives reimbursement from the trusts for these paid claims. The net amount funded to the Company's trusts for OPEB is shown below:

<u>Year</u>	<u>Funding</u>	<u>(Reimbursement) for Claims Paid</u>	<u>Net Funding/ (Reimbursement)</u>	<u>Company</u>
2021	\$ -	\$ (5,034,896)	\$ (5,034,896)	Entergy Texas, Inc.
2020	\$ -	\$ (6,575,264)	\$ (6,575,264)	Entergy Texas, Inc.
2019	\$ -	\$ (6,823,896)	\$ (6,823,896)	Entergy Texas, Inc.

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

Sponsored by: Jennifer A. Raeder and Allison P. Lofton

**Entergy Texas, Inc.**  
**Schedule G-2.2: Postretirement Benefits Other Than Pensions**  
**For the Twelve Months Ended December 31, 2021**

**4. Present the amount of the unfunded and unrecognized accumulated postretirement benefit obligation (transition obligation) and the company's methodology for recognizing this obligation.**

The Company's unamortized transition obligation at December 31, 2021 was \$0. Such obligation was amortized over a 20-year period that began in 1993 and ended in 2012.

**5. Update required for 3. and 4. above if actuarial information or actual payments for OPEBs change subsequent to the test year end.**

**6. If amounts paid during test year for any benefits listed in 2. above included portions attributable to retirees, and the company has implemented FASB 106:**

**a. Identify the benefit type(s) and amounts attributable to retirees.**

**b. Provide assurance and supporting documentation (e.g. journal entries) showing that the amounts of benefits included in request are not also included in requested FASB 106 amounts.**

6a. Retiree medical, dental, and vision claims, as well as retiree life insurance premiums are paid by the Company. These costs for retirees are charged against the OPEB liability account (Account 228308) and do not hit expense.

6b. The amounts included in Cost of Service for OPEB as shown in 3. above, are charged to Benefits Clearing Account (Account 232BEN), which is later cleared to expense and capital based on payroll. The Company's cash payments for retiree claims and insurance, as mentioned in 6a. above, are not charged to the clearing account or expense.

For example, the journal entry for OPEB Cost Accrual is as follows:

Account	Debit	Credit
232BEN Benefits Clearing	XXX	
228308 OPEB Liability		XXX
182381 Other Comprehensive Income		XXX

Account 232BEN – Benefits Clearing is cleared out to expense and capital based on payroll. When retiree claims payment and retiree insurance payments are made the journal entry is as follows:

Account	Debit	Credit
228308 OPEB Liability	XXX	
Cash		XXX

These entries support that expense is charged only once, at the time that the accrual of OPEB costs. The payment of retiree claims and life insurance premiums have no impact on expense.

**ENTERGY TEXAS, INC.  
ADMINISTRATION FEES  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2021**

The administration fees have been included in Schedule G-2 along with the claims expenses for each respective plan. Please see the sections titled Medical Plan Expenses - BPP, Dental Plan Expenses - BPP, Medical Plan Expenses - RHP, Dental Plan Expenses - RHP and Claims & Administration Fees - Self-Funded Disability.



Entergy Texas, Inc.  
Bad Debt Expense  
2018 - 2021 Policy

Item 1. POLICY FOR WRITING OFF BAD DEBTS

An account is written off from the accounts receivable balance and reflected as a bad debt expense if there have been no payments or transactions within 120 days after the final bill mail date. (Collection efforts do not stop when the account is written off.) If payments are made after the account is written off, then the account is reinstated for the amount of the payment and bad debt expense is decreased by a like amount.

Item 2. METHODOLOGY

To insure the accuracy of bad debt expense, the Company currently determines on a monthly basis those accounts that are 120 days old and writes off accounts with a charge direct to bad debt expense. In addition, as discussed above, any payments received after an account is written off will result in a decrease to bad debt expense.

Item 3. MONTHLY AMOUNT OF REVENUES, UNCOLLECTIBLE EXPENSE,  
AND WRITE-OFFS (IN DOLLARS)

Cost of Service  
Bad Debt Expense  
For the Twelve Months Ended December 31, 2021

Month	Electric Revenue	Uncollectible Expense	Net Bad Debts
January	125,188,005	731,870	731,870
February	119,578,006	1,113,614	1,113,614
March	121,845,270	(9,697)	(9,697)
April	111,113,780	(985,413)	(985,413)
May	123,628,695	284,101	284,101
June	148,284,114	752,050	752,050
July	154,496,559	279,182	279,182
August	163,842,864	251,592	251,592
September	169,391,617	2,639	2,639
October	146,533,978	540,065	540,065
November	134,388,365	272,725	272,725
December	126,430,962	47,327	47,327
Total	<u>1,644,722,214</u>	<u>3,280,055</u>	<u>3,280,055</u>

Entergy Texas, Inc.  
Bad Debt Expense  
2018 - 2021 Policy

Cost of Service  
Bad Debt Expense  
For the Twelve Months Ended December 31, 2020

Month	Electric Revenue	Uncollectible Expense	Net Bad Debts
January	98,500,977	122,301	122,301
February	96,285,842	391,294	391,294
March	105,369,501	251,082	251,082
April	96,082,493	(171,539)	(171,539)
May	98,715,703	260,745	260,745
June	123,586,171	851,889	851,889
July	134,216,731	173,471	173,471
August	120,444,310	192,075	192,075
September	137,170,170	170,029	170,029
October	119,523,710	229,193	229,193
November	109,676,062	2,493,114	2,493,114
December	114,723,801	(1,642,419)	(1,642,419)
Total	<u>1,354,295,470</u>	<u>3,321,234</u>	<u>3,321,234</u>

Cost of Service

Bad Debt Expense

For the Twelve Months Ended December 31, 2019

Month	Electric Revenue	Uncollectible Expense	Net Bad Debts
January	105,561,274	316,418	316,418
February	102,460,907	285,654	285,654
March	91,505,725	85,342	85,342
April	87,584,412	158,489	158,489
May	97,251,956	135,310	135,310
June	118,778,948	303,543	303,543
July	127,092,678	179,279	179,279
August	133,961,378	101,880	101,880
September	127,737,823	370,824	370,824
October	115,583,845	305,067	305,067
November	99,702,692	218,944	218,944
December	99,469,076	150,976	150,976
Total	<u>1,306,690,714</u>	<u>2,611,728</u>	<u>2,611,728</u>

Entergy Texas, Inc.  
Bad Debt Expense  
2018 - 2021 Policy

Cost of Service  
Bad Debt Expense  
For the Twelve Months Ended December 31, 2018

Month	Electric Revenue	Uncollectible Expense	Net Bad Debts
January	105,948,625	389,460	389,460
February	102,337,426	275,714	275,714
March	91,593,055	466,692	466,692
April	96,115,654	329,306	329,306
May	103,251,266	120,087	120,087
June	133,391,838	311,968	311,968
July	139,427,394	362,063	362,063
August	141,019,953	417,653	417,653
September	141,328,835	432,123	432,123
October	123,844,818	156,970	156,970
November	100,307,435	248,269	248,269
December	100,385,196	257,966	257,966
Total	<u>1,378,951,497</u>	<u>3,768,271</u>	<u>3,768,271</u>
	-	-	

Item 4. MONTHLY FLUCTUATION OF BAD DEBT EXPENSE

The amount written off to bad debt expense could vary month to month based on the write-off of those account receivables that fall within the criteria discussed above. The company performs a quarterly analysis of the uncollectible reserves.

Before 2020, the Company's monthly policy for accounts that have been final billed was to automatically write-off after 120 days. In mid-March 2020, as part of the Company's COVID-19 pandemic response, this process was halted. In early to mid-2020, Entergy Texas saw an increase in the amount of Account Receivable (A/R) incremental to normal levels of A/R balances and significant aging in the overall A/R balance. March, April, and May 2020, the accumulated provision for uncollectible reserves was adjusted to consider the effects of halting the pre-COVID write-off process.

Starting in June 2020, Entergy started calculating the average write-off percentages of customer A/R based on the current A/R balances, accounts in arrears at the 30-, 60-, and 90-120 day intervals for the prior four years. Monthly, these average write-off percentages are applied to the actual current A/R for balances in the 30-, 60-, and 90-day buckets. This calculated the required accumulated provision for uncollectible accounts. Entergy Texas continued this valuation process in each month after June 2020 and will continue this process going forward.

Note: Net Bad Debts presented above include both the estimated bad debt reserve and the amount of net bad debts actually written off.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4 Summary of Advertising, Contributions and Dues**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Line No.	FERC Acct.	Category	Schedule No.	Test Year Expense
1	Various	Advertising	G-4.1	\$ 1,859,016
2	426.1	Contributions/Donations	G-4.2	803,025
3	Various	Organization Memberships/Dues	G-4.3	1,452,770
4		Total Advertising, Contributions, & Dues		4,114,811
5				
6		<u>Adjustments Affecting Advertising Expense:</u>		
7	909	Proforma AJ20A - Direct Payroll	G-4.1a	4,141
8	909	Proforma AJ20B - Affiliate Payroll	G-4.1a	2,274
9	909	Proforma AJ22B - Affiliate Incentive Compensation	G-4.1a	(605)
10	909	Proforma AJ30 - Remove AMS Costs	G-4.1a	(912)
11	913	Proforma AJ14D - Non-recoverable ETI Direct Expense	G-4.1b	(279)
12	930.1	Proforma AJ14D - Non-recoverable ETI Direct Expense	G-4.1c	(1,226)
13	930.1	Proforma AJ20B - Affiliate Payroll	G-4.1c	2
14				
15	426.1	Less: Schedule G-4.2 Contributions & Donations not in COS [1]	G-4.2	803,025
16				
17		<u>Adjustments Affecting Dues:</u>		
18	426.5	Social/Recreational/Fraternal/Religious Expense	G-4.3d	-
19	426.5	Political Organizations Expense	G-4.3e	73,650
20				
21		Total Expenses Subject to 0.3% Limitation		\$ 3,388,830
22				
23		<b><u>Test of Substantive Rule 25.231(b)(1)(E):</u></b>		
24		ADVERTISING, CONTRIBUTIONS & DUES LIMITATION		
25		Applicable Test Year Revenues [2]		\$ 2,026,236,543
26		% Limitation		x 0.003
27		Dollar Limitation		6,078,710
28		Total Test Year Expense per Line 23 above		3,388,830
29		(Over) / Under Limitation = Line 27 - Line 28		\$ 2,689,880

**Notes:**

[1] These items are not in Cost of Service and are not requested in rates.

[2] Total proposed Texas adjusted retail electric revenue. (see Schedule Q-1, col. J, line 8)

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-4.1  
 2022 TX Rate Case  
 Page 1 of 11

Line No.	FERC Acct.	Description	Schedule No.	Test Year Amount [\$]
1	909	Summary Of Informational/Instructional Advertising	G-4.1a	788,054
2	913	Summary of Advertising to Promote & Retain Usage	G-4.1b	149,698
3	930.1	Summary of General Advertising Expense	G-4.1c	384,092
4	107.1	Capitalized Advertising	G-4.1d	-
5	Various	Advertising Costs Charged to Other Accounts	G-4.1, pgs 2-8	537,172
6		<b>Total Advertising Expense</b>	<b>G-4, line 1</b>	<b>1,859,016</b>
7				
8		Adjustments Affecting Advertising Expense:		
9	909	Proforma AJ20A - Direct Payroll	G-4.1a	4,141
10	909	Proforma AJ20B - Affiliate Payroll	G-4.1a	2,274
11	909	Proforma AJ22B - Affiliate Incentive Compensation	G-4.1a	(605)
12	909	Proforma AJ30 - Remove AMS Costs	G-4.1a	(912)
13	913	Proforma AJ14D - Non-recoverable ETI Direct Expense	G-4.1b	(279)
14	930.1	Proforma AJ14D - Non-recoverable ETI Direct Expense	G-4.1c	(1,226)
15	930.1	Proforma AJ20B - Affiliate Payroll	G-4.1c	2
16		<b>Total Advertising Expense</b>		<b>1,862,411</b>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 228100**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	228100	FACEBOOK	100
2	228100	TWITTER ONLINE ADS	88
3	228100	RAMEY AGENCY LLC	140,390
4			
5		Total Account Advertising Expense	<u>140,577</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-4.1 Summary of Advertising Expense Charged to Account 408110  
Electric  
For the Twelve Months Ended December 31, 2021

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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	408110	Transactions with Affiliates	1,096
2			
3		Total Account Advertising Expense	<u>1,096</u>

Sponsored by: Allison P. Lofton  
Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 580000**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-4.1  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	580000	HEDERMAN BROTHERS LLC	4,849
2	580000	RAMEY AGENCY LLC	157,543
3			
4		Total Account Advertising Expense	<u>162,392</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.



**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 903002**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-4.1  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	903002	HEDERMAN BROTHERS LLC	12,989
2			
3		Total Account Advertising Expense	<u>12,989</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-4.1 Summary of Advertising Expense Charged to Account 907000  
Electric  
For the Twelve Months Ended December 31, 2021

Schedule G-4.1  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	907000	CORPORATE INCENTIVES	1,879
2			
3		Total Account Advertising Expense	<u>1,879</u>

Sponsored by: Allison P. Lofton  
Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 908000**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-4.1  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	908000	ENTERGY CPS	16
2	908000	RAMEY AGENCY LLC	1,429
3			
4		Total Account Advertising Expense	<u>1,445</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 910000**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	910000	QUESTLINE INC	4,908
2			
3		Total Account Advertising Expense	<u>4,908</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-4.1 Summary of Advertising Expense Charged to Account 926000  
Electric  
For the Twelve Months Ended December 31, 2021

Schedule G-4.1  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	926000	Transactions with Affiliates	2,452
2			
3		Total Account Advertising Expense	<u>2,452</u>

Sponsored by: Allison P. Lofton  
Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 928000**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-4.1  
 2022 TX Rate Case  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	928000	LEE GROUP	209,083
2			
3		Total Account Advertising Expense	<u>209,083</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1 Summary of Advertising Expense Charged to Account 930200**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-4.1  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	930200	SHENANDOAH SHARKS SWIM	350
2			
3		Total Account Advertising Expense	<u>350</u>

Sponsored by: Allison P. Lofton  
 Amounts may not add or tie due to rounding.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1a Summary of Informational/Instructional Advertising**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.1a  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	909000	CENTURYLINK INC	1,370
2	909000	CITIBANK USA NA	1,088
3	909000	DIRECTORY ASSISTANCE INC DBA ROBBINS	11,223
4	909000	FRONTIER COMMUNICATIONS	1,604
5	909000	HEDERMAN BROTHERS LLC	4,657
6	909000	MESSAGE BROADCAST COM	-
7	909000	RAMEY AGENCY LLC	97,558
8	909000	SUMMEROUR PARTNERS LLC	1,743
9	909000	WINDSTREAM CORPORATION DBA WINDSTREAM	509
10	909000	TRANSACTIONS WITH AFFILIATES	579,111
11	909000	PAYROLL COSTS	89,191
12		<b>Total Informational/Instructional Advertising</b>	<b>788,054</b>
13			G-4.1
14		Adjustments Affecting Account 909000:	
15		Proforma AJ20A - Direct Payroll	4,141
16		Proforma AJ20B - Affiliate Payroll	2,274
17		Proforma AJ22B - Affiliate Incentive Compensation	(605)
18		Proforma AJ30 - Remove AMS Costs	(912)
19		<b>Total Info./Instr. Advertising Subject To Limitation</b>	<b>792,952</b>



**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1b Summary of Advertising to Promote and Retain Usage**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.1b  
 2022 TX Rate Case  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	913000	AGENCY MN&P LLC DBA AGENCY PURE	22,750
2	913000	CONWAY DATA INC	2,531
3	913000	HEDERMAN BROTHERS LLC	4,728
4	913000	ICF RESOURCES LLC	26,000
5	913000	SITE SELECTORS GUILD INC	2,813
6	913000	ZEHNDER COMMUNICATIONS	21,630
9	913000	OTHER MISC COSTS	350
10	913000	TRANSACTIONS WITH AFFILIATES	68,896
11		<b>Total Advertising to Promote and Retain Usage</b>	<b>149,698</b>
12			G-4.1
13		Adjustments Affecting Account 913000:	
14		Proforma AJ14D - Non-recoverable ETI Direct Expense	(279)
15		<b>Total Advertising to Promote &amp; Retain Usage</b>	<b>149,418</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1c Summary of General Advertising Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.1c  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	930100	CONWAY DATA INC	3,500
2	930100	FACEBOOK	486
3	930100	FAT CAT NEW MEDIA	800
4	930100	HEARST NEWSPAPERS LLC DBA HOUSTON	6,750
5	930100	HEDERMAN BROTHERS LLC	37,268
6	930100	IHEART MEDIA	2,000
7	930100	JUNIOR LEAGUE OF THE WOODLANDS, INC.	500
8	930100	ORANGE LEADER	1,333
9	930100	PORT ARTHUR NEWS	1,363
10	930100	QUESTLINE INC	1,400
11	930100	RAMEY AGENCY LLC	289,079
12	930100	SUMMEROUR PARTNERS LLC	3,000
13	930100	TEXAS TRIBUNE INC	12,200
14	930100	THE EXAMINER CORP	1,510
15	930100	TWITTER ONLINE ADS	1,374
16	930100	TRANSACTIONS WITH AFFILIATES	21,528
17		<b>Total General Advertising Expense</b>	<b>384,092</b>
18			G-4.1
19		Adjustments Affecting Account 930.1:	
20		Proforma AJ14D - Non-recoverable ETI Direct Expense	(1,226)
21		Proforma AJ20B - Affiliate Payroll	2
22		<b>Total General Advertising Expense</b>	<b>382,868</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.1d Capitalized Advertising**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.1d  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	107000	N/A [1]	-
2		Total Capitalized Advertising	-
			G-4.1

**Notes:**

[1] Account 107000 is not included in the Company's cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.2 Summary of Contribution & Donation Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.2  
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Line No.	FERC Acct.	Description	Schedule No.	Test Year Amount [\$]
1	426100	Educational	G-4.2a	115,600
2	426100	Community Service	G-4.2b	281,600
3	426100	Economic Development	G-4.2c	11,000
4	426100	Transactions with Affiliate		399,825
5	426100	Donation Accrual Adjustments		(5,000)
6	426100	Employee Expenses		-
7		<b>Total Contributions &amp; Donations</b>		<b>803,025</b>
				G-4

**Notes:**

None of the items in Schedule G-4.2 are included in the Company's requested cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.2a Summary of Educational Contributions & Donations**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.2a  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization [1]
1	426100	CHAMBERS COUNTY LIBRARY SYSTEM	1,000	
2	426100	HUNTSVILLE EDUCATION FOUNDATION	5,000	
3	426100	LAMAR STATE COLLEGE PORT ARTHUR	1,000	
4	426100	LAMAR UNIVERSITY FOUNDATION	21,000	
5	426100	LONE STAR COLLEGE SYSTEM DISTRICT	12,400	
6	426100	NAVASOTA ISD EDUCATION FOUNDATION	2,000	
7	426100	NORTH HARRIS MONTGOMERY COMMUNITY COLLEG	54,000	
8	426100	ORANGFIELD INDEPENDENT SCHOOL DISTRICT	1,000	
9	426100	PORT ARTHUR HIGHER EDUCATION	1,200	
10	426100	PRESS CLUB OF SOUTHEAST TEXAS	1,000	
11	426100	SAM HOUSTON STATE UNIVERSITY	5,000	
12	426100	THE PORT ARTHUR EDUCATION FOUNDATION	6,000	
13	426100	COMMUNITIES IN SCHOOLS OF SOUTHEAST	5,000	
14		<b>Total Educational Contributions &amp; Donations</b>	<b>115,600</b>	
			G-4.2	

**Notes:**

[1] The purpose is indicated in the title in the Description column

None of the items in Schedule G-4.2a are included in the Company's requested cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.2b Summary of Community Service Contributions & Donations**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.2b  
 2022 TX Rate Case  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization [1]
1	426100	100 BLACK MEN OF GREATER BEAUMONT INC	1,000	
2	426100	ALLAN SHIVERS LIBRARY & MUSEUM BUILDINGS	500	
3	426100	ALZHEIMERS DISEASE AND RELATED DISORDERS	1,000	
4	426100	ANAYAT HOUSE	1,000	
5	426100	ANGEL REACH INC	5,000	
6	426100	BAPTIST HOSPITALS OF SOUTHEAST TEXAS	5,000	
7	426100	BAY AREA TURNING POINT INC	1,000	
8	426100	BETHEL TEMPLE OF DELIVERANCE PRAISE	1,000	
9	426100	BRAZOS VALLEY FOOD BANK INC	5,000	
10	426100	C C I C	2,000	
11	426100	CAMP SEAPORT INC	1,000	
12	426100	CATHOLIC CHARITIES OF SE TX	20,000	
13	426100	CHRISTUS HEALTH FND OF SOUTHEAST TX	5,000	
14	426100	CITY OF BEAUMONT	1,000	
15	426100	CITY OF CLEVELAND CIVIC CENTER	1,500	
16	426100	CITY OF COLMESNEIL	1,000	
17	426100	CITY OF CONROE	1,000	
18	426100	CITY OF CORRIGAN	2,000	
19	426100	CITY OF DAISSETTA	1,000	
20	426100	CITY OF DAYTON	6,000	
21	426100	CITY OF NAVASOTA FOUNDATION FOR	5,000	
22	426100	CITY OF PATTON VILLAGE	1,000	
23	426100	CLEVELAND SENIOR CITIZENS	2,000	
24	426100	CONROE NOON LIONS CLUB CHARITIES	1,500	
25	426100	COURT APPOINTED SPECIAL ADVOCATES	1,000	
26	426100	COVENANT WITH CHRIST INTERNATIONAL INC	15,000	
27	426100	EDISON MUSEUM	5,000	
28	426100	GIRLS HAVEN INC DBA THE EHRHART SCHOOL	1,000	
29	426100	GODS GARAGE INC	5,000	
30	426100	GRACE INITIATIVE OF SOUTH LIBERTY COUNTY	1,000	
31	426100	GRIMES COUNTY FAIR ASSOCIATION	2,500	
32	426100	HARDIN COUNTY STRONG	10,000	
33	426100	HELPING ON PURPOSE EVERYDAY	500	
34	426100	HENRYS HOME HORSE AND HUMAN SANCTUARY	1,000	
35	426100	HOPE WOMENS RESOURCE CLINIC	1,000	
36	426100	HUMBLE AREA ASSISTANCE MINISTRIES	2,500	
37	426100	JEFFERSON COUNTY	500	
38	426100	JUNIOR ACHIEVEMENT OF SE TX INC	7,500	
39	426100	KOSSE COMMUNITY CENTER	500	
40	426100	KOUNTZE VOLUNTEER FIRE DEPARTMENT	1,000	
41	426100	LEADERSHIP MONTGOMERY CO INC	19,500	
42	426100	LEADERSHIP SOUTHEAST TX	2,500	
43	426100	LITTLE CYPRESS MAURICEVILLE CISD	1,250	
44	426100	MADISON HEALTH RESOURCE CENTER	500	
45	426100	MEALS ON WHEELS MONTGOMERY COUNTY	3,000	
46	426100	MISSION NORTHEAST INC	2,000	
47	426100	MONTGOMERY COUNTY COMMUNITY FOUNDATION	1,850	
48	426100	MONTGOMERY COUNTY FOOD BANK	10,000	
49	426100	MONTGOMERY COUNTY HABITAT FOR HUMANITY	5,000	
50	426100	MONTGOMERY COUNTY YOUTH SERVICES	5,000	
51	426100	NELDA C AND H J LUTCHER STARK FOUNDATION	3,000	
52	426100	NEW BEGINNINGS MINISTRY INC	1,000	
53	426100	NORTH ZULCH VOLUNTEER FIRE DEPARTMENT	1,000	
54	426100	PINEY WOODS FOOD PANTRY	1,000	
55	426100	ROBERTSON COUNTY CARE	1,000	
56	426100	SAN JACINTO COUNTY FAIR	1,000	
57	426100	SLEEP IN HEAVENLY PEACE INC	1,500	

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.2b Summary of Community Service Contributions & Donations**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.2b  
 2022 TX Rate Case  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization [1]
58	426100	SOME OTHER PLACE INC	2,500	
59	426100	SOUTHEAST TEXAS ARTS COUNCIL INC	500	
60	426100	SOUTHEAST TEXAS WORKFORCE DEVELOPMENT	1,500	
61	426100	SOUTHEAST TX FOOD BANK	20,000	
62	426100	ST ANTHONY'S CATHOLIC CHURCH	500	
63	426100	STABLE SPIRIT	1,000	
64	426100	STATE GUARD ASSOCIATION OF TEXAS	2,500	
65	426100	TEXAS ASSOCIATION OF COMMUNITY ACTION	15,000	
66	426100	TEXAS ENERGY MUSEUM INC	20,000	
67	426100	THE WOODLANDS FIREFIGHTERS ASSOCIATION	500	
68	426100	THE WOODLANDS RELIGIOUS COMMUNITY INC	10,500	
69	426100	UNITED CHRISTIAN CARE CENTER OF VIDOR	1,000	
70	426100	UNITED WAY OF BEAUMONT & NORTH JEFFERSON	2,000	
71	426100	UNITED WAY OF GREATER HOUSTON	5,000	
72	426100	WASTE NOT WANT NOT	2,000	
73	426100	WELLS OF AGAPE INC	500	
74	426100	WOODLANDS ROTARY CLUB FOUNDATION	10,000	
75		<b>Total Community Service Contributions &amp; Donations</b>	<b>281,600</b>	
			G-4.2	

**Notes:**

[1] The purpose is indicated in the title in the Description column

None of the items in Schedule G-4.2b are included in the Company's requested cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.2c Summary of Economic Development Contributions & Donations**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.2c  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization [1]
1	426100	BEAUMONT CHAMBER FOUNDATION	4,500	
2	426100	BETTER BUSINESS BUREAU	1,500	
3	426100	SILSBEE VISITOR CENTER	5,000	
4		<b>Total Economic Development Contributions &amp; Donations</b>	<b>11,000</b>	
			G-4.2	

**Notes:**

[1] The purpose is indicated in the title in the Description column

None of the items in Schedule G-4.2c are included in the Company's requested cost of service.



**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.3 Summary of Membership Dues Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.3  
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Line No.	FERC Acct.	Description	Schedule No.	Test Year Amount [\$]
1	Various	Industry Organizations	G-4.3a	1,196,114
2	Various	Business/Economic Organizations	G-4.3b	71,410
3	Various	Professional Organizations	G-4.3c	185,246
4	N/A	Social/Recreational/Religious [1]	G-4.3d	-
5	426400	Political [1]	G-4.3e	73,650
6		Total Membership Dues		<u>1,526,419</u>
7		Less: Social/Recreational/Religious	G-4.3d	-
8		Less: Political	G-4.3e	(73,650)
9		Total Membership Dues Subject to Limitation		<u><u>1,452,770</u></u>
				G-4

**Notes:**

[1] These items are not included in the Company's requested cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.3a Summary of Industry Organization Dues**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.3a  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization
1	500000	SOUTHEAST TX PLANT MANAGERS FORUM	4,771	Provides information related to the petrochemical industry in southeast Texas.
2	506000	ELECTRIC POWER RESEARCH INSTITUTE INC	266,711	Research and development activities
3	561800	NORTH AMERICAN ELECTRIC RELIABILITY	630,453	Electric reliability oversight.
4	580000	EDISON ELECTRIC INSTITUTE	232,873	Provides information related to current electric utility industry trends and issues.
5	580000	ELECTRIC POWER RESEARCH INSTITUTE INC	79,028	Research and development activities
6	923000	ELECTRIC POWER RESEARCH INSTITUTE INC	8,032	Research and development activities
7	930200	ELECTRIC POWER RESEARCH INSTITUTE INC	52,957	Research and development activities
8	930200	MIDCONTINENT INDEPENDENT SYSTEM OPERATOR	200	Electric utility trade association.
9	930200	SOUTHEASTERN ELECTRIC EXCHANGE INC	9,033	Electric utility trade association.
10	930200	UTILICAST LLC	79,501	Provides consulting services to the energy and utilities industry.
11		<b>Total Industry Organization Dues</b>	<b><u>1,363,559</u></b>	
			G-4.3	

Entergy Texas, Inc.  
Cost of Service  
Schedule G-4.3b Summary of Business/Economic Dues  
Electric  
For the Test Year Ended December 31, 2021

Schedule G-4.3b  
2022 TX Rate Case  
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Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization
1	580000	CUSHMAN & WAKEFIELD OF TX INC	1	ECONOMIC DEVELOPMENT
2	901000	BEAUMONT CHAMBER OF COMMERCE	10,000	ECONOMIC DEVELOPMENT
3	901000	BETTER BUSINESS BUREAU OF SOUTHEAST	1,509	ECONOMIC DEVELOPMENT
4	901000	BREMOND CHAMBER OF COMMERCE	150	BUSINESS ASSOCIATION
5	901000	BRIDGE CITY CHAMBER OF COMMERCE	375	ECONOMIC DEVELOPMENT
6	901000	BURLESON COUNTY CHAMBER OF COMMERCE	250	ECONOMIC DEVELOPMENT
7	901000	CALVERT CHAMBER OF COMMERCE	300	ECONOMIC DEVELOPMENT
8	901000	FRANKLIN CHAMBER OF COMMERCE	120	ECONOMIC DEVELOPMENT
9	901000	GREATER CLEVELAND CHAMBER OF COMMERCE	2,000	ECONOMIC DEVELOPMENT
10	901000	GREATER CONROE CHAMBER OF COMMERCE	5,000	ECONOMIC DEVELOPMENT
11	901000	GREATER EAST MONTGOMERY COUNTY CHAMBER	5,000	ECONOMIC DEVELOPMENT
12	901000	GRIMES CO CHAMBER OF COMMERCE	2,925	ECONOMIC DEVELOPMENT
13	901000	HUNTSVILLE WALKER COUNTY CHAMBER OF COMMERCE	900	ECONOMIC DEVELOPMENT
14	901000	LEADERSHIP EAST TEXAS INC	600	ECONOMIC DEVELOPMENT
15	901000	MADISON COUNTY CHAMBER OF COMMERCE	1,230	COMMUNITY DEVELOPMENT
16	901000	NEDERLAND CHAMBER OF COMMERCE	300	ECONOMIC DEVELOPMENT
17	901000	PORT NECHES CHAMBER OF COMMERCE	300	ECONOMIC DEVELOPMENT
18	901000	VIDOR CHAMBER OF COMMERCE	200	ECONOMIC DEVELOPMENT
19	907000	GREATER HOUSTON PARTNERSHIP	5,250	COMMUNITY DEVELOPMENT
20	907000	SOUTHEAST TX ECONOMIC DEVELOPMENT	15,000	ECONOMIC DEVELOPMENT
21	907000	TEXAS ECONOMIC DEVELOPMENT COUNCIL INC	5,000	ECONOMIC DEVELOPMENT
22	907000	THE WOODLANDS AREA ECONOMIC DEVELOPMENT	15,000	ECONOMIC DEVELOPMENT
24		<b>Total Business &amp; Economic Dues</b>	<b>71,410</b>	
25			G-4.3	

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-4.3c Summary of Professional Dues**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-4.3c  
 2022 TX Rate Case  
 Page 1 of 1

Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization
1	500000	Employee Dues [1]	450	Civic, Industrial or Professional
2	560000	Employee Dues [1]	4,345	Civic, Industrial or Professional
4	580000	Employee Dues [1]	3,878	Civic, Industrial or Professional
5	901000	Employee Dues [1]	650	Civic, Industrial or Professional
6	907000	Employee Dues [1]	4,323	Civic, Industrial or Professional
7	921000	Employee Dues [1]	775	Civic, Industrial or Professional
8	930200	Employee Dues [1]	3,380	Civic, Industrial or Professional
9		<b>Total Professional Dues</b>	<b>17,801</b>	
			G-4.3	

**Notes:**

[1] This amount represents total professional dues paid (consisting of primarily amounts under \$500) by the Company for employee memberships in Civic & Industry organizations as well as Professional (excluding the amounts provided on Schedule G-4.3b), therefore, professional dues are no greater than the amount shown on this schedule.

**Schedule G-4.3d Summary of Social, Recreational, Fraternal, or Religious Expenses****Electric****For the Test Year Ended December 31, 2021**

<b>Line No.</b>	<b>FERC Acct.</b>	<b>Description</b>	<b>Test Year Amount [\$]</b>	<b>Brief Purpose of Organization</b>
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There are no social, recreational, fraternal, or religious expenses.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-4.3e Summary of Political Organizations Expense  
Electric  
For the Test Year Ended December 31, 2021

Schedule G-4.3e  
2022 TX Rate Case  
Page 1 of 1

Line No.	FERC Acct.	Description	Test Year Amount [\$]	Brief Purpose of Organization [1]
1	426400	Payroll & Benefits Expense	73,650	
2		<b>Total Political Organizations Expense</b>	<b>73,650</b>	
			G-4.3	

**Notes:**

[1] None of the items in Schedule G-4.3e are included in the Company's requested cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-5 Summary of Exclusions from Test Year Expenses**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-5  
2022 TX Rate Case  
Page 1 of 1

Line No.	FERC Acct.	Description	Schedule No.	Test Year Amount [\$]
1	426.4	Legislative Advocacy Expense	G-5.1	2,849,969
2	426.3	Penalties and Fines	G-5.2	(8,167)
3	426.1	Other Exclusions [1]	G-5.3	803,025
4	Various	Other Exclusions [1]	G-5.3	55,386
5	Various	Other Exclusions [1]	G-5.3	127,186
6	Various	Other Exclusions [1]	G-5.3	796,530
7	Various	Other Exclusions [1]	G-5.3	129,657
8	Various	Other Exclusions [1]	G-5.3	2,334,196
9	926	Other Exclusions [1]	G-5.3	89,351
10	926	Other Exclusions [1]	G-5.3	1,022,760
11	426100	Other Exclusions [1]	G-5.3	258
12	426290	Other Exclusions [1]	G-5.3	(409,537)
13	426500	Other Exclusions [1]	G-5.3	617,250
14	4265OM	Other Exclusions [1]	G-5.3	2,991,015
15	4265OT	Other Exclusions [1]	G-5.3	1,295,515
16	4265TX	Other Exclusions [1]	G-5.3	19,735
17	426.5	Social, Recreational, Fraternal or Religious Expenses	G-4.3d	-
18	426.4	Political Expense	G-4.3e	73,650
19		<b>Total Other Exclusions</b>		<b>12,787,778</b>

**Notes:**

[1] See Schedule G-5.3 for detail descriptions of amounts excluded from the requested cost of service.

Entergy Texas, Inc.  
 Cost of Service  
 Schedule G-5.1 Analysis of Legislative Advocacy  
 Electric  
 For the Test Year Ended December 31, 2021

Schedule G-5.1 Public  
 2022 TX Rate Case  
 Page 1 of 1

Line No.	FERC Acct.	Individual/Description	Test Year Amount [3]	Method	% of Salary [2]
1		<u>Employee Payroll Costs</u>			
2	426400	Deanna D. Rodriguez - VP, Regulatory & Public Affairs	See note [1] below.	[1] Direct Charge	44.7%
3	426400	Michael Chance Sampson - Director Public Affairs		[1] Direct Charge	39.6%
4	426400	Scott Hutchinson - Director Public Affairs		[1] Direct Charge	86.9%
5	426400	Dale R. Peddy - Manager of Public Affairs		[1] Direct Charge	60.9%
6	426400	Christina I. Perez		[1] Direct Charge	72.7%
7	426400	Mary Sue Martinez		[1] Direct Charge	43.1%
8	426400	Related Payroll Loadings		Direct Charge	
9		Total Payroll Costs	637,936		
10					
11	426400	Business Meals & Entertainment	44,120	Direct Charge	
12	426400	Employee Expenses	25,649	Direct Charge	
13	426400	Contract Services	788,377	Direct Charge	
15	426400	Office & General Expenses	10,536	Direct Charge	
16	426400	Dues-Company Memberships	174,706	Direct Charge	
17	426400	Transactions with Affiliates	1,078,811	Direct Charge	
18	426400	Rentals	103	Direct Charge	
19	426400	Telecommunications	1,913	Direct Charge	
20	426400	Miscellaneous	87,819	Direct Charge	
21			2,212,033		
22					
23		Total Legislative Advocacy Expense	<u><u>2,849,969</u></u>		

**Notes:**

[1] This information is confidential.

[2] Percentages are based on salary amounts in test period ending December 31, 2021.

[3] None of the items in Schedule G-5.1 are included in the Company's requested cost of service.



Entergy Texas, Inc.  
Cost of Service  
Schedule G-5.1a Payments to Registered Lobbyists  
Electric  
For the Test Year Ended December 31, 2021

Line No.	FERC Acct.	Individual/Description	Dates Registered as Lobbyist	Test Year Amount included in G-5.1 [2]	
1		<u>ETI Employees:</u>			
2	426400	Deanna D. Rodriguez - VP, Regulatory & Public Affairs	06/12 to 05/21	See note [1] below	[1]
3	426400	Dale R. Peddy - Manager of Public Affairs	05/01 to 12/21		[1]
4	426400	Michael Chance Sampson - Director Public Affairs	12/13 to 02/21		[1]
5	426400	Scott Hutchinson - Director Public Affairs	12/21		[1]
6	426400	Christina I. Perez - Analyst, Public Affairs	05/20 to 12/21		[1]
7		Total Internal Lobbyist		313,231	
8					
9		<u>Other Lobbyists:</u>			
10	426400	BLACKRIDGE C/O RUSTY KELLY		165,000	
11	426400	HUSCH BLACKWELL STRATEGIES LLC		67,382	
12	426400	KATHY GRANT		50,000	
13	426400	MARC A RODRIGUEZ		55,000	
14	426400	PATRICIA A SHIPTON DBA PATRICIA SHIPTON		50,000	
15	426400	POSEY LAW FIRM		5,000	
16	426400	SAMPSON PUBLIC AFFAIRS LLC		58,117	
17	426400	STRATEGIES 360 INC		60,653	
18		Total Other Lobbyist		511,153	
19					
20			Total for Test Year	<u>824,384</u>	

**Notes:**

[1] This information is confidential.

[2] None of the items in Schedule G-5.1a are included in the Company's requested cost of service.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-5.1b Payments for Monitoring Legislation**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Schedule G-5.1b  
2022 TX Rate Case  
Page 1 of 1

The accounting records do not indicate that there are any payments made for monitoring legislation during the test year ended December 31, 2021 that are included elsewhere other than on Schedule G-5.1 or G-5.1a.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-5.2 Summary of Penalties and Fines**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-5.2  
 2022 TX Rate Case  
 Page 1 of 1

Line No.	FERC Acct.	Description	Test Year Amount [\$]
1	426300	Transactions with Affiliate, Misc Income Deduction, & Other	(8,167)
2		<b>Total Penalties and Fines</b>	<b>(8,167)</b>
			G-5

**Notes:**

None of the items in Schedule G-5.2 are included in the Company's requested cost of service.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-5.3 Other Exclusions  
Electric  
For the Twelve Months Ended December 31, 2021

Schedule G-5.3  
2022 TX Rate Case  
Page 1 of 1

Line No.	FERC Acct.	Description	Test Year Amount [\$]	Included in COS
1	426100	Contributions and donations charged below-the-line [1]	803,025	-
2	Various	AJ14D - Adjmt to eliminate ETI direct expense not allowed [2]	55,386	-
3	Various	AJ19A - Adjmt to remove certain non rate making items [3]	127,186	-
4	Various	AJ19O - Adjmt to remove affiliate aircraft costs [4]	796,530	-
5	Various	AJ22A - Adjmt to remove ETI direct incentive compensation [5]	129,657	-
6	Various	AJ22B - Adjmt to remove affiliate incentive compensation [6]	2,334,196	-
7	926000	AJ08 - Adjmt to remove ETI direct supplemental executive retirement plan [7]	89,351	-
8	926000	AJ19H - Adjmt to remove affiliate costs associated with the non-qualified supplement portion of the pension plan [8]	1,022,760	-
9	426100	Contributions and donations charged below-the-line - other	258	-
10	426290	Life Insurance Kidco	(409,537)	-
11	426500	Other Deductions	617,250	-
12	4265OM	Misc Deductions - O&M	2,991,015	-
13	4265OT	Disallowed Other Exp	1,295,515	-
14	4265TX	Disalow PR Tx	19,735	-
15		<b>Total Other Exclusions</b>	<b>9,872,326</b>	<b>-</b>
			G-5	

**Notes:**

- [1] See Schedules G-4.2 through G-4.2c for contributions and donations not requested in the cost of service.
- [2] See Adjustment AJ14D for the exclusion of ETI direct O&M expenses not allowed for recovery.
- [3] See Adjustment AJ19A for the exclusion of ETI affiliate billed O&M expenses not allowed for recovery.
- [4] See Adjustment AJ19O for the exclusion of ETI affiliate aircraft costs not allowed for recovery.
- [5] See Adjustment AJ22A for the exclusion of ETI direct incentive compensation expenses.
- [6] See Adjustment AJ22B for the exclusion of ETI affiliate incentive compensation expenses.
- [7] See Adjustment AJ08 for the exclusion of ETI direct supplemental executive retirement plan expenses.
- [8] See Adjustment AJ19H for the exclusion of affiliate costs associated with the non-qualified supplement portion of the pension plan.

All other expenditures referred to in P.U.C. Substantive Rule 25.231 (b)(2) have been included in Schedules G-4.3d, G-4.3e, G-5.1 and G-5.2.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-5.4 Analysis of Prior Rate Case Exclusions**  
**Electric**  
**For the Twelve Months Ended December 31, 2021**

Schedule G-5.4  
2022 TX Rate Case  
Page 1 of 1

<b>Line No.</b>	<b>Description</b>	<b>FERC Acct.</b>	<b>Amount Excluded</b>
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This schedule is not applicable to Entergy Texas, Inc. as there have been no rate cases not resolved by settlement within the last 5 years.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-5.5 Comparisons of Prior Rate Case Exclusions to Current  
Electric  
For the Twelve Months Ended December 31, 2021

Schedule G-5.5  
2022 TX Rate Case  
Page 1 of 1

Line No.	Individual/Description	FERC Acct.	Test Year Amount	Requested Amount
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This schedule is not applicable to Entergy Texas, Inc. as there are no individuals, companies, or organizations listed on Schedule G-5.4.

Entergy Texas, Inc.  
Total Requested Expense from Affiliates  
For the Test Year Ended December 31, 2021  
Amounts in Dollars

Account and Description	EAL	EOI	ELL	EML	ENOL	ESL	Total
4031AM: Deprec Exp billed from Serv Co	-	-	6,546	-	-	3,495,196	3,501,742
408110: Employment Taxes	3,193	(8)	99,661	(557)	794	2,427,981	2,531,064
408122: Excise Tax - State	-	-	-	-	-	6	6
408123: Excise Tax - Federal	-	-	-	-	-	6	6
408142: Ad Valorem	-	-	-	-	-	738,464	738,464
408152: Franchise Tax - State	-	-	-	-	-	3	3
408155: Franchise Tax - Ms	-	-	-	-	-	(890)	(890)
408156: Franchise Tax - Arkansas	-	-	-	-	-	18	18
408158: Franchise Tax - Louisiana	-	-	-	-	-	(2,849)	(2,849)
408165: City Occupation Tax	-	-	-	-	-	237	237
409112: Income Taxes-Util Op Inc - Fed	-	-	-	-	-	895,341	895,341
409114: Income Taxes-Util Op Inc-State	-	-	-	-	-	168,799	168,799
409148: Uncertain Income Taxes-Federal	-	-	-	-	-	419,231	419,231
409149: Uncertain Income Taxes - State	-	-	-	-	-	149,725	149,725
410101: Prov Defer Inc Taxes-Util-Fed	-	-	-	-	-	10,109,894	10,109,894
410120: Prov Def Inc Tax-Util Op-State	-	-	-	-	-	3,270,174	3,270,174
411110: Prov Def Inc Tax-Cr-Op Inc-Fed	-	-	-	-	-	#####	(10,096,163)
411120: Prov Def Inc Tax-Cr-Op Inc-Sta	-	-	-	-	-	(2,886,334)	(2,886,334)
411430: Itc Amortization	-	-	-	-	-	(16,024)	(16,024)
454000: Rent From Electric Property	-	-	-	-	-	(5,165)	(5,165)
500000: Oper Supervision & Engineerin	842	-	497,566	-	-	2,495,534	2,993,942
501000: Fuel	-	-	(143,258)	-	-	-	(143,258)
501301: Fuel - Coal	-	-	1,699,773	-	-	-	1,699,773
502000: Steam Expenses	-	-	215,613	-	-	4,830	220,443
502100: Chemicals-MATS Compliance	-	-	67,844	-	-	-	67,844
505000: Electric Expenses	-	-	457,871	-	-	6,941	464,812
506000: Misc Steam Power Expenses	-	-	1,032,253	-	-	1,866,834	2,899,087
507000: Rents - Steam Power Generation	-	-	(3,762)	-	-	32,556	28,794
510000: Maintenance Supr & Engineerin	-	-	58,893	-	-	308,874	367,767
511000: Maintenance Of Structures	29,551	-	489,917	-	-	1,913	521,381
512000: Maintenance Of Boiler Plant	-	-	3,835,926	-	-	24,519	3,860,445
513000: Maintenance Of Electric Plant	-	-	421,440	-	-	3,568	425,008
514000: Maintenance Of Misc Steam Plt	-	-	354,212	-	-	1,036,152	1,390,365
539000: Misc Hydro Power Generation	-	-	-	-	-	772	772
546000: Operation Superv & Engineerin	-	-	6,811	-	-	34,794	41,605
549000: Misc Oth Pwr Generation Exps	-	-	9,416	-	-	100,500	109,916
551000: Maint Supv & Engineering	-	-	-	-	-	37,304	37,304
553000: Maint-Gener & Elec Equipment	-	-	1,983	-	-	62	2,045
556000: System Control & Load Disp.	-	-	-	-	-	1,019,047	1,019,047
557000: Other Expenses	-	-	-	-	-	15,664	15,664
560000: Oper Super & Engineering	-	-	-	-	-	1,741,487	1,741,487
561200: Load Dispatch- transm system	-	-	-	-	-	2,282,802	2,282,802
5612BA: LBA Schedule 24 Recoverable	-	-	-	-	-	250,874	250,874
561300: Load disptch-transm serv & sch	-	-	-	-	-	60,473	60,473
561500: Syst plan & standards devlpmnt	-	-	-	-	-	434,816	434,816
561600: Transmission Service Studies	-	-	-	-	-	2,968	2,968
563000: Overhead Line Expenses	-	-	-	-	-	2,646	2,646
566000: Misc. Transmission Expenses	90	-	30	-	-	663,308	663,428
567000: Rents - Transmission System	-	-	-	-	-	2,258	2,258
568000: Maint. Supervision & Engineer	-	-	-	-	-	1,110,119	1,110,119
569000: Maintenance Of Structures	-	-	-	-	-	85,554	85,554
569100: Maint Transm Computer&Telecom	-	-	-	-	-	2,482	2,482
569200: Maint of transm computer softw	-	-	-	-	-	71,225	71,225
570000: Maint. Of Station Equipment	-	-	3,752	-	-	480	4,232
573000: Maint Misc Transmission Plant	-	-	-	-	-	18,318	18,318
580000: Operation Supervision&Enginee	16,328	-	284	-	-	2,050,379	2,066,990
581000: Load Dispatching	-	-	-	-	-	4,330	4,330
583000: Overhead Line Expenses	118	-	-	275	-	80	473
584000: Underground Line Exps	-	-	-	-	-	81,588	81,588
586000: Meter Expenses	178	-	489	256	-	226	1,149
587000: Customer Installation Expense	-	-	-	187	-	70	258

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

Entergy Texas, Inc.  
Total Requested Expense from Affiliates  
For the Test Year Ended December 31, 2021  
Amounts in Dollars

Account and Description	EAL	EOI	ELL	EML	ENOL	ESL	Total
588000: Misc Distribution Expense	-	-	60	-	-	1,249,088	1,249,148
589000: Rents - Distribution System	-	-	-	-	-	194,750	194,750
590000: Maint. Supervision & Engineer	667	-	-	-	-	84,891	85,558
591000: Maintenance Of Structures	-	-	-	-	-	31	31
592000: Maint. Of Station Equipment	-	-	-	-	-	54,942	54,942
593000: Maintenance Of Overhead Lines	1,629	-	835	3,564	21,443	239,324	266,796
594000: Maint Underground Lines	180	-	97	212	-	1,713	2,202
595000: Maint. Of Line Transformers	-	-	-	325	-	8	333
596000: Maint. St. Lght. & Sig. Syst.	-	-	-	-	-	11,334	11,334
597000: Maintenance Of Meters	-	-	-	-	-	17	17
598000: Maint. Misc. Distribution Plt	-	-	361	29	-	57,183	57,573
870000: Operation Supervision & Eng	-	-	-	-	-	-	(0)
901000: Supervision	-	-	-	-	-	112,082	112,082
902000: Meter Reading Expenses	460	-	363	261	-	132,064	133,148
903001: Customer Records	-	-	1,049	-	-	9,431,391	9,432,439
903002: Collection Expense	-	-	-	-	-	1,748,461	1,748,461
904000: Uncollectible Accounts	-	-	-	-	-	957	957
905000: Misc Customer Accounts Exp	-	-	-	-	-	35,829	35,829
907000: Supervision	-	-	-	-	-	312,536	312,536
908000: Customer Assistance Expenses	-	-	-	-	-	172,701	172,701
909000: Information & Instruct Adv Ex	-	-	-	-	-	579,838	579,838
910000: Misc Cust Ser & Information Ex	-	-	60	-	-	109,109	109,169
911000: Supervision	-	-	-	-	-	1,106	1,106
913000: Advertising Expense	-	-	-	-	-	68,896	68,896
916000: Miscellaneous Sales Expenses	-	-	-	-	-	63,868	63,868
920000: Adm & General Salaries	34	81	3,166	289	(8,238)	28,176,106	28,171,439
921000: Office Supplies And Expenses	-	-	17	-	-	767,706	767,723
923000: Outside Services Employed	-	-	(10,974)	-	-	7,883,177	7,872,203
924000: Property Insurance Expense	-	-	21,714	-	-	211,784	233,498
925000: Injuries & Damages Expense	-	-	57,991	-	-	464,442	522,433
926000: Employee Pension & Benefits	10,782	-	230,669	959	(1,727)	9,333,328	9,574,011
926NS1: ASC 715 NSC - Emp Pens & Ben	2,119	-	1,650	135	746	6,013,176	6,017,826
928000: Regulatory Commission Expense	-	-	-	-	-	571,546	571,546
930100: General Advertising Expenses	-	-	-	-	-	21,530	21,530
930200: Miscellaneous General Expense	-	(2,684)	1,859,912	-	-	3,487,501	5,344,728
931000: Rents-Cust Accts,Serv,Sales,GA	-	-	-	-	-	215,455	215,455
935000: Maintenance Of General Plant	-	-	-	-	-	299,431	299,431
Total	66,171	(2,611)	11,280,231	5,936	13,018	96,631,298	107,994,044

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



Entergy Texas, Inc.  
Test Year Expense by Affiliate  
For the Test Year Ended December 31, 2021  
Amounts in Dollars

Account	EAL	EOI	ELL	EML	ENO	ESL	Total
4031AM: Deprec Exp billed from Serv Co	0	0	6,546	0	0	3,504,270	3,510,817
408110: Employment Taxes	3,195	(8)	99,675	(557)	794	2,356,245	2,459,343
408122: Excise Tax - State	0	0	0	0	0	6	6
408123: Excise Tax - Federal	0	0	0	0	0	6	6
408142: Ad Valorem	0	0	0	0	0	738,464	738,464
408152: Franchise Tax - State	0	0	0	0	0	3	3
408155: Franchise Tax - Ms	0	0	0	0	0	(890)	(890)
408156: Franchise Tax - Arkansas	0	0	0	0	0	18	18
408158: Franchise Tax - Louisiana	0	0	0	0	0	(2,849)	(2,849)
408165: City Occupation Tax	0	0	0	0	0	237	237
409112: Income Taxes-Util Op Inc - Fed	0	0	0	0	0	895,341	895,341
409114: Income Taxes-Util Op Inc-State	0	0	0	0	0	168,799	168,799
409148: Uncertain Income Taxes-Federal	0	0	0	0	0	419,231	419,231
409149: Uncertain Income Taxes - State	0	0	0	0	0	149,725	149,725
410101: Prov Defer Inc Taxes-Util-Fed	0	0	0	0	0	10,109,894	10,109,894
410120: Prov Def Inc Tax-Util Op-State	0	0	0	0	0	3,270,174	3,270,174
411110: Prov Def Inc Tax-Cr-Op Inc-Fed	0	0	0	0	0	(10,096,163)	(10,096,163)
411120: Prov Def Inc Tax-Cr-Op Inc-Sta	0	0	0	0	0	(2,886,334)	(2,886,334)
411430: Itc Amortization	0	0	0	0	0	(16,024)	(16,024)
454000: Rent From Electric Property	0	0	0	0	0	(5,165)	(5,165)
500000: Oper Supervision & Engineerin	842	0	497,841	0	0	2,511,034	3,009,717
501000: Fuel	0	0	(143,258)	0	0	0	(143,258)
501301: Fuel - Coal	0	0	1,699,773	0	0	0	1,699,773
502000: Steam Expenses	0	0	215,641	0	0	0	215,641
502100: Chemicals-MATS Compliance	0	0	67,844	0	0	0	67,844
505000: Electric Expenses	0	0	457,937	0	0	0	457,937
506000: Misc Steam Power Expenses	0	0	1,032,686	0	0	1,837,845	2,870,532
507000: Rents - Steam Power Generation	0	0	(3,762)	0	0	32,556	28,794
510000: Maintenance Supr & Engineerin	0	0	58,944	0	0	301,259	360,203
511000: Maintenance Of Structures	29,582	0	489,911	0	0	88	519,581
512000: Maintenance Of Boiler Plant	0	0	3,835,935	0	0	13,208	3,849,144
513000: Maintenance Of Electric Plant	0	0	421,443	0	0	409	421,852
514000: Maintenance Of Misc Steam Plt	0	0	354,208	0	0	1,042,064	1,396,272
517000: Operation, Supervision & Engr	0	0	0	0	0	0	(0)
520000: Steam Expenses	0	0	0	0	0	0	(0)
524000: Misc. Nuclear Power Expenses	0	0	0	0	0	0	(0)
525000: Rents - Nuclear Generation	0	0	0	0	0	0	0
528000: Maint Supervision & Engr	0	0	0	0	0	0	0
529000: Maintenance Of Structures	0	0	0	0	0	0	0
532000: Maint Of Misc Nuclear Plant	0	0	0	0	0	0	(0)
535000: Operating Supervision & Engin	0	0	0	0	0	0	(0)
539000: Misc Hydro Power Generation	0	0	0	0	0	772	772
546000: Operation Superv & Engineerin	0	0	6,836	0	0	34,299	41,135
549000: Misc Oth Pwr Generation Exps	0	0	9,450	0	0	98,272	107,722
551000: Maint Supv & Engineering	0	0	0	0	0	36,449	36,449
553000: Maint-Gener & Elec Equipment	0	0	1,983	0	0	0	1,983
556000: System Control & Load Disp.	0	0	0	0	0	999,028	999,028
557000: Other Expenses	0	0	0	0	0	15,363	15,363
560000: Oper Super & Engineering	0	0	0	0	0	1,723,452	1,723,452
561200: Load Dispatch- transm system	0	0	0	0	0	2,232,303	2,232,303
5612BA: LBA Schedule 24 Recoverable	0	0	0	0	0	250,874	250,874
561300: Load dispatch-transm serv & sch	0	0	0	0	0	59,309	59,309
561500: Syst plan & standards devlpmnt	0	0	0	0	0	426,292	426,292
561600: Transmission Service Studies	0	0	0	0	0	2,968	2,968
563000: Overhead Line Expenses	0	0	0	0	0	65,875	65,875
566000: Misc. Transmission Expenses	90	0	30	0	0	655,213	655,333
567000: Rents - Transmission System	0	0	0	0	0	2,258	2,258
568000: Maint. Supervision & Engineer	0	0	0	0	0	1,087,994	1,087,994
569000: Maintenance Of Structures	0	0	0	0	0	83,919	83,919
569100: Maint Transm Computer&Telecom	0	0	0	0	0	2,482	2,482
569200: Maint of transm computer softw	0	0	0	0	0	71,225	71,225
570000: Maint. Of Station Equipment	0	0	3,755	0	0	362	4,117
573000: Maint Misc Transmission Plant	0	0	0	0	0	18,295	18,295
580000: Operation Supervision&Enginee	16,406	0	284	0	0	2,173,162	2,189,852
581000: Load Dispatching	0	0	0	0	0	4,248	4,248
583000: Overhead Line Expenses	118	0	0	275	0	2,094	2,487
584000: Underground Line Exps	0	0	0	0	0	80,006	80,006

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

Entergy Texas, Inc.  
Test Year Expense by Affiliate  
For the Test Year Ended December 31, 2021  
Amounts in Dollars

Account	EAL	EOI	ELL	EML	ENO	ESL	Total
586000: Meter Expenses	178	0	489	256	0	8,102	9,026
587000: Customer Installation Expense	0	0	0	187	0	65	252
588000: Misc Distribution Expense	0	0	60	0	0	1,425,854	1,425,914
589000: Rents - Distribution System	0	0	0	0	0	194,750	194,750
590000: Maint. Supervision & Engineer	669	0	0	0	0	83,212	83,881
591000: Maintenance Of Structures	0	0	0	0	0	31	31
592000: Maint. Of Station Equipment	0	0	0	0	0	53,935	53,935
593000: Maintenance Of Overhead Lines	1,630	0	835	3,566	21,449	233,948	261,428
594000: Maint Underground Lines	180	0	97	212	0	1,702	2,191
595000: Maint. Of Line Transformers	0	0	0	325	0	0	325
596000: Maint. St. Lght. & Sig. Syst.	0	0	0	0	0	11,111	11,111
597000: Maintenance Of Meters	0	0	0	0	0	782	782
598000: Maint. Misc. Distribution Plt	0	0	361	29	0	56,330	56,720
870000: Operation Supervision & Eng	0	0	0	0	0	0	0
874000: Mains & Services Expense	0	0	0	0	0	0	0
880000: Other Expenses	0	0	0	0	0	0	0
886000: Maint. Of Structures & Improv	0	0	0	0	0	0	0
894000: Maint. Of Other Equipment	0	0	0	0	0	0	0
901000: Supervision	0	0	0	0	0	109,958	109,958
902000: Meter Reading Expenses	460	0	363	261	0	130,630	131,714
903001: Customer Records	0	0	1,050	0	0	9,452,427	9,453,477
903002: Collection Expense	0	0	0	0	0	1,738,035	1,738,035
904000: Uncollectible Accounts	0	0	0	0	0	19,077	19,077
905000: Misc Customer Accounts Exp	0	0	0	0	0	35,479	35,479
907000: Supervision	0	0	0	0	0	310,303	310,303
908000: Customer Assistance Expenses	0	0	0	0	0	182,759	182,759
909000: Information & Instruct Adv Ex	0	0	0	0	0	579,111	579,111
910000: Misc Cust Ser & Information Ex	0	0	60	0	0	107,433	107,493
911000: Supervision	0	0	0	0	0	1,103	1,103
913000: Advertising Expense	0	0	0	0	0	68,896	68,896
916000: Miscellaneous Sales Expenses	0	0	0	0	0	62,794	62,794
920000: Adm & General Salaries	36	86	3,163	304	(8,281)	29,829,291	29,824,598
921000: Office Supplies And Expenses	0	0	17	0	0	1,126,680	1,126,697
923000: Outside Services Employed	0	0	0	0	0	8,590,636	8,590,636
924000: Property Insurance Expense	0	0	21,714	0	0	207,894	229,608
925000: Injuries & Damages Expense	0	0	57,991	0	0	458,123	516,114
926000: Employee Pension & Benefits	10,782	0	230,669	959	(1,727)	9,993,909	10,234,592
926NS1: ASC 715 NSC - Emp Pens & Ben	2,119	0	1,650	135	746	7,337,084	7,341,733
928000: Regulatory Commission Expense	0	0	0	0	0	629,867	629,867
930100: General Advertising Expenses	0	0	0	0	0	21,528	21,528
930200: Miscellaneous General Expense	0	(2,684)	1,859,912	0	0	4,287,652	6,144,880
931000: Rents-Cust Accts, Serv, Sales, GA	0	0	0	0	0	227,578	227,578
935000: Maintenance Of General Plant	0	0	0	0	0	295,724	295,724
Total	66,286	(2,607)	11,292,132	5,954	12,980	102,343,760	113,718,506

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

Entergy Texas, Inc.  
Adjustments to Test Year Expense for Affiliate  
For the Test Year Ended December 31, 2021  
Amounts in Dollars

Account	EAL	EOI	ELL	EML	ENOL	ESL	Total
4031AM: Deprec Exp billed from Serv Co	-	-	-	-	-	(9,075)	(9,075)
408110: Employment Taxes	(2)	-	(13)	-	1	71,736	71,721
500000: Oper Supervision & Engineerin	-	-	(275)	-	-	(15,500)	(15,775)
502000: Steam Expenses	-	-	(28)	-	-	4,830	4,802
505000: Electric Expenses	-	-	(66)	-	-	6,941	6,875
506000: Misc Steam Power Expenses	-	-	(433)	-	-	28,989	28,555
510000: Maintenance Supr & Engineerin	-	-	(51)	-	-	7,615	7,564
511000: Maintenance Of Structures	(31)	-	7	-	-	1,825	1,800
512000: Maintenance Of Boiler Plant	-	-	(9)	-	-	11,311	11,302
513000: Maintenance Of Electric Plant	-	-	(3)	-	-	3,159	3,156
514000: Maintenance Of Misc Steam Plt	-	-	5	-	-	(5,912)	(5,907)
546000: Operation Superv & Engineerin	-	-	(25)	-	-	495	470
549000: Misc Oth Pwr Generation Exps	-	-	(33)	-	-	2,228	2,194
551000: Maint Supv & Engineering	-	-	-	-	-	855	855
553000: Maint-Gener & Elec Equipment	-	-	-	-	-	62	62
556000: System Control & Load Disp.	-	-	-	-	-	20,019	20,019
557000: Other Expenses	-	-	-	-	-	301	301
560000: Oper Super & Engineering	-	-	-	-	-	18,035	18,035
561200: Load Dispatch- transm system	-	-	-	-	-	50,499	50,499
561300: Load disptch-transm serv & sch	-	-	-	-	-	1,164	1,164
561500: Syst plan & standards devlpmt	-	-	-	-	-	8,524	8,524
563000: Overhead Line Expenses	-	-	-	-	-	(63,229)	(63,229)
566000: Misc. Transmission Expenses	-	-	-	-	-	8,095	8,095
568000: Maint. Supervision & Engineer	-	-	-	-	-	22,125	22,125
569000: Maintenance Of Structures	-	-	-	-	-	1,635	1,635
570000: Maint. Of Station Equipment	-	-	(3)	-	-	118	115
573000: Maint Misc Transmission Plant	-	-	-	-	-	23	23
580000: Operation Supervision&Enginee	(78)	-	-	-	-	(122,784)	(122,862)
581000: Load Dispatching	-	-	-	-	-	82	82
583000: Overhead Line Expenses	-	-	-	-	-	(2,014)	(2,014)
584000: Underground Line Exps	-	-	-	-	-	1,582	1,582
586000: Meter Expenses	-	-	-	-	-	(7,876)	(7,877)
587000: Customer Installation Expense	-	-	-	-	-	5	5
588000: Misc Distribution Expense	-	-	-	-	-	(176,766)	(176,766)
590000: Maint. Supervision & Engineer	(2)	-	-	-	-	1,679	1,678
592000: Maint. Of Station Equipment	-	-	-	-	-	1,007	1,007
593000: Maintenance Of Overhead Lines	(1)	-	-	(2)	(6)	5,377	5,368
594000: Maint Underground Lines	-	-	-	-	-	11	11
595000: Maint. Of Line Transformers	-	-	-	-	-	7	7
596000: Maint. St. Lght. & Sig. Syst.	-	-	-	-	-	223	223
597000: Maintenance Of Meters	-	-	-	-	-	(765)	(765)
598000: Maint. Misc. Distribution Plt	-	-	-	-	-	852	852
870000: Operation Supervision & Eng	-	-	-	-	-	-	(0)
880000: Other Expenses	-	-	-	-	-	-	(0)
901000: Supervision	-	-	-	-	-	2,124	2,124
902000: Meter Reading Expenses	-	-	-	-	-	1,434	1,434
903001: Customer Records	-	-	(1)	-	-	(21,036)	(21,038)
903002: Collection Expense	-	-	-	-	-	10,426	10,426
904000: Uncollectible Accounts	-	-	-	-	-	(18,121)	(18,121)
905000: Misc Customer Accounts Exp	-	-	-	-	-	351	351
907000: Supervision	-	-	-	-	-	2,232	2,232
908000: Customer Assistance Expenses	-	-	-	-	-	(10,058)	(10,058)
909000: Information & Instruct Adv Ex	-	-	-	-	-	727	727
910000: Misc Cust Ser & Information Ex	-	-	-	-	-	1,676	1,676
911000: Supervision	-	-	-	-	-	3	3
916000: Miscellaneous Sales Expenses	-	-	-	-	-	1,074	1,074
920000: Adm & General Salaries	(2)	(4)	3	(15)	44	(1,653,185)	(1,653,159)
921000: Office Supplies And Expenses	-	-	-	-	-	(358,974)	(358,974)
923000: Outside Services Employed	-	-	(10,974)	-	-	(707,460)	(718,433)
924000: Property Insurance Expense	-	-	-	-	-	3,890	3,890
925000: Injuries & Damages Expense	-	-	-	-	-	6,319	6,319
926000: Employee Pension & Benefits	-	-	-	-	-	(660,580)	(660,580)
926NS1: ASC 715 NSC - Emp Pens & Ben	-	-	-	-	-	(1,323,907)	(1,323,907)
928000: Regulatory Commission Expense	-	-	-	-	-	(58,321)	(58,321)
930100: General Advertising Expenses	-	-	-	-	-	1	1
930200: Miscellaneous General Expense	-	-	-	-	-	(800,151)	(800,151)

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Entergy Texas, Inc.  
Adjustments to Test Year Expense for Affiliate  
For the Test Year Ended December 31, 2021  
Amounts in Dollars

Account	EAL	EOI	ELL	EML	ENOL	ESL	Total
931000: Rents-Cust Accts,Serv,Sales,GA	-	-	-	-	-	(12,123)	(12,123)
935000: Maintenance Of General Plant	-	-	-	-	-	3,707	3,707
Total	(116)	(4)	(11,901)	(18)	38	(5,712,461)	(5,724,462)

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

**ENTERGY TEXAS, INC.**  
**RECONCILIATION OF BOOK NET INCOME TO TAXABLE NET INCOME**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021**

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL PER RETURN 12/31/20	WORKPAPER REFERENCE	TOTAL TEST YEAR 12/31/21
1	<b>NET INCOME (LOSS) PER BOOKS <sup>1</sup></b>	WP/ G-7.1-5	215,072,553	WP/ G-7.1-2.2	301,224,067
2					
3	<b>INCOME TAXES</b>				
4	CURRENT FEDERAL INCOME TAX	WP/ G-7.1-6	(10,867,557)	WP/ G-7.1-3	(1,039,734)
5	CURRENT STATE INCOME TAX			WP/ G-7.1-3	1,261,131
6	DEFERRED FEDERAL INCOME TAX	WP/ G-7.1-6	9,374,311	WP/ G-7.1-3	27,511,651
7	DEFERRED STATE INCOME TAX	WP/ G-7.1-6	4,785,864	WP/ G-7.1-3	369,043
8	FIN 48 FEDERAL INCOME TAX			WP/ G-7.1-3	572,128
9	FIN 48 STATE INCOME TAX			WP/ G-7.1-3	(3,566,139)
10	INVESTMENT TAX CREDIT	WP/ G-7.1-6	(616,777)	WP/ G-7.1-3	(632,801)
11		WP/ G-7.1-6	2,675,840	WP/ G-7.1-3	24,475,279
12					
13	<b>OTHER ADJUSTMENTS AND RECLASSES</b>				
14	CURRENT STATE INCOME TAX			WP/ G-7.1-4	(700,000)
15	INTEREST EXPENSE RECLASS			WP/ G-7.1-7	(80,108,854)
16	GAIN/LOSS ON DISPOSITION RECLASS			WP/ G-7.1-7	620,934
17	OTHER EXPENSE RECLASS			WP/ G-7.1-7	(4,343,516)
18	EQUITY EARNINGS IN SUBS RECLASS			WP/ G-7.1-7	2,634,276
19	ASC 715 NSC EXPENSE RECLASS			WP/ G-7.1-7	(316,226)
20			-		(82,213,386)
21					
22	<b>MP - PERMANENT DIFFERENCES</b>				
23	PER510 N/D PAC AND POL EXP (PER510)	WP/ G-7.1-5	1,895,900	WP/ G-7.1-4	-
24	PER520 N/D EXP PER SECS 162 & 274-(PER520)	WP/ G-7.1-5	166,504	WP/ G-7.1-4	(64,667)
25	PER540 OFFICER'S LIFE INS-(PER540)	WP/ G-7.1-5	(841,674)	WP/ G-7.1-4	(1,078,765)
26	PER550 PENALTIES -(PER550)	WP/ G-7.1-5	197,176	WP/ G-7.1-4	-
27	PER800 DEPLETION-(PER800)	WP/ G-7.1-5	(124)	WP/ G-7.1-4	(211)
28	PER900 EQUITY-NET EARNINGS-ADD BACK-(PER900)			WP/ G-7.1-4	(49,260)
29	PER900 EQUITY-NET EARNINGS-DOMESTIC SUBS-(PER900)			WP/ G-7.1-4	(2,634,276)
30	PERA20 EOI/ESI TAXES-(PERA20)			WP/ G-7.1-4	(2,014,643)
31	PERA80 EMPLOYMENT	WP/ G-7.1-5	843		
32	PERE75 RSAs VESTED - (PERE75)	WP/ G-7.1-5	(383,739)	WP/ G-7.1-4	499
33	PERP74 LTIP SETTLEMENTS - (PERP74)	WP/ G-7.1-5	(377,154)	WP/ G-7.1-4	(83,520)
34	<b>Total MP - PERMANENT DIFFERENCES</b>		657,732		(5,924,843)
35	=====				
36	<b>MTN - TEMPORARY CWIP</b>				
37	100K06 CIAC PROVISION-190181 (100K06)	WP/ G-7.1-5	17,447,946	WP/ G-7.1-4	16,650,161
38	100K06 CTP_CIAC PROVISION-190181 (100K06)			WP/ G-7.1-4	(11,748,483)
39	105W06 CTP_MISC RESERVE - 190641 (105W06)			WP/ G-7.1-4	(930,054)
40	105W06 MISC RESERVES - 190641 (105W06)			WP/ G-7.1-4	(636,982)
41	101C04 REMOVAL COST 251AV	WP/ G-7.1-5	(93,631,649)		
42	500801 CTP_REPAIRS-UOP DEDUCTION-GEN-282903 (500801)	WP/ G-7.1-5	11,775,741	WP/ G-7.1-4	16,660,000
43	500801 REPAIRS-UOP DEDUCTION-GEN-282903 (500801)			WP/ G-7.1-4	(39,013,186)
44	500805 CTP_REPAIRS-UOP DEDUCTION-DIST-282903 (500805)	WP/ G-7.1-5	(26,408,119)	WP/ G-7.1-4	23,390,000
45	500805 REPAIRS-UOP DEDUCTION-DIST-282903 (500805)			WP/ G-7.1-4	(22,178,567)
46	500806 CTP_REPAIRS-UOP DEDUCTION-TRANS-282907 (500806)			WP/ G-7.1-4	9,980,000
47	500806 REPAIRS-UOP DEDUCTION-TRANS-282907 (500806)	WP/ G-7.1-5	(16,291,150)	WP/ G-7.1-4	(14,877,536)
48	501404 CTP_INTEREST CAP-AFUDC-282171 (501404)			WP/ G-7.1-4	25,219,733
49	501404 INTEREST CAP-AFUDC-282171 (501404)	WP/ G-7.1-5	(18,940,256)	WP/ G-7.1-4	(3,979,917)
50	501502 AFUDC EQUITY FT CWIP (501502)	WP/ G-7.1-5	(44,072,739)	WP/ G-7.1-4	-
51	501502 CTP_AFUDC EQUITY FT CWIP- (501502)			WP/ G-7.1-4	56,746,208
52	501K05 AVOIDED COST-UOP-DIST-(282351) (501K05)	WP/ G-7.1-5	(3,817)	WP/ G-7.1-4	(18,579)
53	501K05 CTP_AVOIDED COST-UOP-DIST-(282351) (501K05)			WP/ G-7.1-4	10,000
54	501K06 AVOIDED COST (TAX INTEREST)-282351 (501K06)	WP/ G-7.1-5	31,686,325	WP/ G-7.1-4	3,909,985
55	501K06 CTP_AVOIDED COST (TAX INTEREST)-282351 (501K06)			WP/ G-7.1-4	(45,315,781)
56	501K08 AVOIDED COST-UOP-TRANS-(282351) (501K08)	WP/ G-7.1-5	(7,782)	WP/ G-7.1-4	(3,122)
57	501K09 AVOIDED COST-UOP-GEN-(282351) (501K09)	WP/ G-7.1-5	1,360,444	WP/ G-7.1-4	(54,238)
58	501S06 REV PROC 2000-50 SFTWR COSTS-282461 (501S06)	WP/ G-7.1-5	(7,565,946)	WP/ G-7.1-4	(7,565,946)
59	704S04 RESEARCH & EXPER-282241 (704S04)			WP/ G-7.1-4	8,233,668
60	900A00 BUSINESS DEV COSTS-(900A00)			WP/ G-7.1-4	493,894
61	<b>Total MTN - TEMPORARY CWIP</b>		(144,651,002)		14,971,259
62	=====				
63	<b>MTN - TEMPORARY NON-CURRENT ADJUSTMENTS</b>				
64	100400 INTEREST/TAX ON TAX DEFICIENCY-190111 (100400)	WP/ G-7.1-5	1,200,000	WP/ G-7.1-4	1,400,000
65	100C02 TAXABLE UNBILLED REVENUE-190151 (100C02)	WP/ G-7.1-5	9,927,107	WP/ G-7.1-4	12,225,100
66	100G04 PROP INSUR RESV-190161 (100G04)	WP/ G-7.1-5	(65,115,801)	WP/ G-7.1-4	2,848,881
67	100G24 INJ & DAM RES-190171 (100G24)	WP/ G-7.1-5	(284,809)	WP/ G-7.1-4	(90,143)
68	100G4A OPEB ASSETS-190221 (100G4A)	WP/ G-7.1-5	4,437,634	WP/ G-7.1-4	(920,533)
69	100G4L OPEB LIABILITIES-190221 (100G4L)	WP/ G-7.1-5	(13,302,725)	WP/ G-7.1-4	(7,624,126)
70	100G54 WASTE DISPOSAL RESV-190445 (100G54)	WP/ G-7.1-5	34,015	WP/ G-7.1-4	34,015
71	100G64 PENSION & HOSP RESV-190331 (100G64)	WP/ G-7.1-5	303,730	WP/ G-7.1-4	289,724
72	100G80 RESV UNCOLLECT ACCTS-190351 (100G80)	WP/ G-7.1-5	15,768,947	WP/ G-7.1-4	(10,996,117)
73	100G83 M&S INVENTORY RESERVE-190261 (100G83)			WP/ G-7.1-4	279,330

**ENTERGY TEXAS, INC.**  
**RECONCILIATION OF BOOK NET INCOME TO TAXABLE NET INCOME**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021**

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL PER RETURN 12/31/20	WORKPAPER REFERENCE	TOTAL TEST YEAR 12/31/21
74	100GA4 ENVIRONMENTAL RESV-190421 (100GA4)	WP/ G-7.1-5	592,001	WP/ G-7.1-4	(30,001)
75	100GCV COVID19 RESV UNCOLLECTIBLE ACCTS (100GCV)	WP/ G-7.1-5	570,000		
76	100W0A PENSION ASSETS-190211 (100W0A)	WP/ G-7.1-5	12,876,188	WP/ G-7.1-4	11,569,426
77	100W0L PENSION LIABILITIES-190211 (100W0L)	WP/ G-7.1-5	(15,631,581)	WP/ G-7.1-4	(8,168,426)
78	10140A NQ PENSION ASSETS-190215 (10140A)	WP/ G-7.1-5	447,951	WP/ G-7.1-4	194,482
79	10140L NQ PENSION LIABILITIES-190215 (10140L)	WP/ G-7.1-5	(379,073)	WP/ G-7.1-4	(707,188)
80	101804 DEFERRED FUEL/GAS-190241 (101804)	WP/ G-7.1-5	20,881,565	WP/ G-7.1-4	(48,280,071)
81	102M00 FAS 143-ASSETS-190317 (102M00)	WP/ G-7.1-5	(475,321)	WP/ G-7.1-4	(500,180)
82	102M01 FAS 143-LIABILITIES-190317 (102M01)	WP/ G-7.1-5	432,232	WP/ G-7.1-4	457,091
83	102M0D ARO DEPRECIATION-190317 (102M0D)	WP/ G-7.1-5	43,089	WP/ G-7.1-4	43,089
84	103144 INC/LOSS IN P/S (103144)	WP/ G-7.1-5	395		
85	103700 DEFERRED CONTRACT REVENUE-190391 (103700)	WP/ G-7.1-5	(194,360)	WP/ G-7.1-4	39,476
86	103E04 LEASE/RENTAL PAYMENTS -190415 (103E04)			WP/ G-7.1-4	102,028
87	103E05 Sect 467 Rental Agreement - 103E04 in PPV	WP/ G-7.1-5	112,954		
88	103K24 WASTE SITE CLEANUP-RETAIL-190443 (103K24)	WP/ G-7.1-5	(33,000)	WP/ G-7.1-4	(20,000)
89	103P06 INCENTIVE COMP-190451 (103P06)			WP/ G-7.1-4	1,894,794
90	103P22 INCENTIVE COMP-190451 (103P22)	WP/ G-7.1-5	108,068	WP/ G-7.1-4	(145,635)
91	103P64 DEFERRED COMP-190561 (103P64)	WP/ G-7.1-5	(244,839)	WP/ G-7.1-4	(18,594)
92	103P74 LONG TERM INCENT COMP PLAN-190517 (103P74)	WP/ G-7.1-5	12,670	WP/ G-7.1-4	(48,733)
93	104E00 OPT GRANT (2003 & FWRD)-190519 (104E00)	WP/ G-7.1-5	49,043	WP/ G-7.1-4	49,410
94	104E75 RESTRICTED STOCK AWARD-190525 (104E75)	WP/ G-7.1-5	93,585	WP/ G-7.1-4	(251,497)
95	105403 RATE REFUND-ASSETS-190603 (105403)	WP/ G-7.1-5	186,081	WP/ G-7.1-4	131,970
96	105404 RATE REFUND-LIABILITY-190603 (105404)	WP/ G-7.1-5	418,941	WP/ G-7.1-4	23,297,873
97	105G07 PAYROLL TAX ACCRUAL-190615 (105G07)	WP/ G-7.1-5	1,618,607	WP/ G-7.1-4	(1,618,607)
98	105K06 LITIGATION ACCRUAL- 190325 (105K06)	WP/ G-7.1-5	100,000	WP/ G-7.1-4	(100,000)
99	105W04 MISC RESERVES-APSC CONTRA-190641 (105W04)	WP/ G-7.1-5	3		
100	105W06 MISC RESERVES - NEW (105W06)	WP/ G-7.1-5	1,297,710		
101	107412 DEFERRED COSTS (107412)	WP/ G-7.1-5	45,040		
102	500404 BK DEPR -282111 (500404)	WP/ G-7.1-5	154,867,119		
103	500504 BK AMORT	WP/ G-7.1-5	26,636,419		
104	500604 TAX DEPR -282111 (500604)	WP/ G-7.1-5	(124,288,254)		
105	500A04 TAX AMORTIZATION	WP/ G-7.1-5	(109,859)		
106	500712 BK GAIN/(LOSS) ON DISPOS-(500712)	WP/ G-7.1-5	22,136		
107	500747 TAX GAIN/LOSS (500747)	WP/ G-7.1-5	707,041		
108	500D01 WARRANTY EXPENSE-282245 (500D01)	WP/ G-7.1-5	(867,497)		
109	502900 SECURITIZATION-282475 (502900)	WP/ G-7.1-5	(7,507,403)	WP/ G-7.1-4	(7,412,565)
110	701104 BOND REACQUISITION LOSS-ASSETS-283221 (701104)	WP/ G-7.1-5	(2,754,104)	WP/ G-7.1-4	722,002
111	701A01 METERS BOOK BASIS Elec - 282111 (701A01)	WP/ G-7.1-5	2,333,869	WP/ G-7.1-4	2,333,869
112	701A03 REG CAPITALIZED COSTS-ASSETS-283151 (701A03)	WP/ G-7.1-5	4,906,983	WP/ G-7.1-4	4,186,495
113	701A05 DEDUCTIBLE SERVICE COSTS-282901 (701A05)	WP/ G-7.1-5	(20,565,478)		
114	701A08 STORM & OTHER DEF COSTS-LIAB-283345 (701A08)	WP/ G-7.1-5	(5,197,760)	WP/ G-7.1-4	(13,280,204)
115	701A09 STORM & OTHER DEF COSTS-ASSETS-283349 (701A09)	WP/ G-7.1-5	(512,092)	WP/ G-7.1-4	(10,325,364)
116	701A0B ACTIVITY BASE COSTING-283901 (701A0B)	WP/ G-7.1-5	(15,742,571)		
117	701A11 DEFERRED STORM COSTS-283249 (701A11)	WP/ G-7.1-5	35,143,922	WP/ G-7.1-4	3,077,831
118	701C06 SYSTEM AGREEMENT SUPPLIER REFUND-190165 (701C06)	WP/ G-7.1-5	(33,882,471)		
119	701C19 REGULATORY ASSET COVID19-283149 (701C19)	WP/ G-7.1-5	(12,884,465)	WP/ G-7.1-4	1,148,276
120	703R00 PREPAID EXPENSES-283361 (703R00)	WP/ G-7.1-5	(2,108,650)	WP/ G-7.1-4	205,966
121	704J06 CASUALTY LOSS-282533 (704J06)	WP/ G-7.1-5	(244,849,456)		
122	704S02 R&E EXPENSES CAPITALIZED ON BOOKS	WP/ G-7.1-5	(7,165,747)		
123	704V01 SEC 475 ADJ - MTM-283225 (704V01)	WP/ G-7.1-5	(364,719,000)	WP/ G-7.1-4	(77,217,648)
124	704V02 481(a) ADJ MTM Adjustment (704V02)	WP/ G-7.1-5	(2,199,421,446)		
125	704V0R OTHER SEC 475 ADJ - MTM LIAB-283229 (704V0R)			WP/ G-7.1-4	(29,463,998)
126	704Z00 DEFERRED REGULATORY EXP-ETI-283247 (704Z00)	WP/ G-7.1-5	12,708,381	WP/ G-7.1-4	2,025,853
127	705A01 REG ASSET-GUSTAV & IKE-283151 (705A01)	WP/ G-7.1-5	52,190,999	WP/ G-7.1-4	3,338,812
128	705A06 Reg Liab. - Gustav/Ike Carrying Costs (705A06)	WP/ G-7.1-5	(769,175)		
129	900400 Cap Storm Costs (900400)	WP/ G-7.1-5	89,083,738		
130	900A00 BUSINESS DEV COSTS-(900A00)	WP/ G-7.1-5	914,658		
131	900M01 ABANDONMENT LOSSES ON RETIREMENTS (900M01)	WP/ G-7.1-5	(7,504,555)		
132	900M23 TRANSMISSION AMORTIZATION-190607 (900M23)	WP/ G-7.1-5	(1,018,046)	WP/ G-7.1-4	(1,018,046)
133	NOL NOL C/F-DECONSOL-POST 2017-190987			WP/ G-7.1-4	(76,710,732)
134	Charitable Contribution CF	WP/ G-7.1-5	465,303		
135	<b>Total MTN - TEMPORARY NON-CURRENT ADJUSTMENTS</b>		<b>(2,695,991,413)</b>		<b>(223,052,617)</b>
136	=====				
137	<b>MTN - TEMPORARY POWERTAX</b>				
138	500605 190163 - CAP REPAIRS FED			WP/ G-7.1-4	(14,185)
139	500605 190181 - CIAC FED			WP/ G-7.1-4	3,132,107
140	500605 190251 - REMOVAL COST			WP/ G-7.1-4	31,142,906
141	500605 190255 - ACQUISITION ADJUSTMENT			WP/ G-7.1-4	(40,989,810)
142	500605 190641 - MISC RESERVES			WP/ G-7.1-4	587,364
143	500605 281121 - START UP COSTS-FED			WP/ G-7.1-4	1,332
144	500605 281123 - START UP COSTS-FED-RETAIL			WP/ G-7.1-4	214,877
145	500605 282111 - LIBERALIZED DEPR FED			WP/ G-7.1-4	(30,065,593)
146	500605 282171 - AFUDC BOOK ONLY GROSS			WP/ G-7.1-4	(18,082,710)

ENTERGY TEXAS, INC.  
RECONCILIATION OF BOOK NET INCOME TO TAXABLE NET INCOME  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL PER RETURN 12/31/20	WORKPAPER REFERENCE	TOTAL TEST YEAR 12/31/21
147	500605 282183 - NONBASE -FED- RETAIL			WP/ G-7.1-4	370,810
148	500605 282221 - FIBER OPTICS INV CON			WP/ G-7.1-4	17,860
149	500605 282223 - REPAIRS & MAINT EXP			WP/ G-7.1-4	3,093,662
150	500605 282241 - R&E DEDUCTION			WP/ G-7.1-4	(1,017,364)
151	500605 282245 - WARRANTY EXPENSE ALL			WP/ G-7.1-4	250,148
152	500605 282351 - TAX INT AVOIDED COST			WP/ G-7.1-4	40,526,453
153	500605 282455 - Business Development-Fed			WP/ G-7.1-4	(45,368)
154	500605 282461 - SOFTWARE			WP/ G-7.1-4	5,366,198
155	500605 282533 - CASUALTY LOSS STORM DAMAGE			WP/ G-7.1-4	10,483,216
156	500605 282901 - 263A Method Change DSC - ALL			WP/ G-7.1-4	(8,320,902)
157	500605 282903 - UNITS OF PROPERTY DEDUCTION-FED			WP/ G-7.1-4	(40,761,806)
158	500605 282907 - UNIT OF PROP DED-TRANS			WP/ G-7.1-4	321,896
159	500605 282XXX - POWERTAX MISC ALL			WP/ G-7.1-4	906,086
160	500605 283401 - ACC DFIT TURGEN			WP/ G-7.1-4	6,646
161	500605 AFUDC EQUITY FT PTAX			WP/ G-7.1-4	(47,548,128)
162	<b>Total MTN - TEMPORARY POWERTAX</b>		-		(90,424,303)
163	=====				
164	<b>MTN - TEMPORARY PTAX PRELIM</b>				
165	500605P Liberalized Depr-PRELIM FAS109 -282111			WP/ G-7.1-4	1,328,861
166	<b>Total TEMPORARY PTAX PRELIM</b>		-		1,328,861
167					
168	Federal Taxable Income (Loss)		(2,622,236,289)		(59,615,684)

ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
14	CURRENT STATE INCOME TAX PER PROVISION	This represents the deductible portion of the provision for the Texas Margin Tax.
23	PER510 N/D PAC AND POL EXP (PER510)	This represents the elimination of grass roots lobbying costs which are not deductible for tax.
24	PER520 N/D EXP PER SECS 162 & 274-(PER520)	A percentage of business meals and entertainment expenses are not deductible for tax purposes.
25	PER540 OFFICER'S LIFE INS-(PER540)	This represents the premiums paid or proceeds from life insurance policies on which the company is the beneficiary. For tax purposes neither of these is a taxable event.
26	PER550 PENALTIES-(PER550)	This represents penalties paid that are not deductible for tax purposes.
27	PER800 DEPLETION-(PER800)	This represents percentage depletion on royalty income.
28	PER900 EQUITY-NET EARNINGS-ADD BACK-(PER900)	This represents the elimination of book income for nonutility subsidiaries of Entergy Texas, Inc..
29	PER900 EQUITY-NET EARNINGS-DOMESTIC SUBS-(PER900)	This represents the elimination of book income for nonutility subsidiaries of Entergy Texas, Inc..
30	PERA20 EO/ESI TAXES-(PERA20)	This represents the deductible portion of federal and state taxes charged by Entergy Operations, Inc. and Entergy Services, Inc..
31	PERA80 EMPLOYMENT	This represents tax credits based on employee wages.
32	PERE75 RSAs VESTED - (PERE75)	This represents tax deductions in excess of the amounts expensed for book purposes based on the Fair Market Value of Restricted Stock Awards vested.
33	PERP74 LTIP SETTLEMENTS - (PERP74)	This represents tax deductions in excess of the amounts expensed for book purposes based on the FMV of shares vested in the Long Term Incentive Plan.
37	100K06 CIAC PROVISION-190181 (100K06)	This represents taxable CIAC received during the period. For tax purposes, CIAC is treated as income in the year of receipt and subsequently depreciated over the appropriate tax recovery period. For book purposes, CIAC is credited to Construction Work in Progress.
38	100K06 CTP_CIAC PROVISION-190181 (100K06)	This represents taxable CIAC received during the period. For tax purposes, CIAC is treated as income in the year of receipt and subsequently depreciated over the appropriate tax recovery period. For book purposes, CIAC is credited to Construction Work in Progress.
39	105W06 CTP_MISC RESERVE - 190641 (105W06)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
40	105W06 MISC RESERVES - 190641 (105W06)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
41	101C04 REMOVAL COST 251AV	For tax purposes, removal costs are deducted when incurred.
42	500801 CTP_REPAIRS-UOP DEDUCTION-GEN-282903 (500801)	This represents the tax deduction of certain project costs capitalized on the books.
43	500801 REPAIRS-UOP DEDUCTION-GEN-282903 (500801)	This represents the tax deduction of certain project costs capitalized on the books.
44	500805 CTP_REPAIRS-UOP DEDUCTION-DIST-282903 (500805)	This represents the tax deduction of certain project costs capitalized on the books.



ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
45	500805 REPAIRS-UOP DEDUCTION-DIST-282903 (500805)	This represents the tax deduction of certain project costs capitalized on the books.
46	500806 CTP_REPAIRS-UOP DEDUCTION-TRANS-282907 (500806)	This represents the tax deduction of certain project costs capitalized on the books.
47	500806 REPAIRS-UOP DEDUCTION-TRANS-282907 (500806)	This represents the tax deduction of certain project costs capitalized on the books.
48	501404 CTP_INTEREST CAP-AFUDC-282171 (501404)	This represents the elimination of account 432-AFUDC-Borrowed Funds which is not taxable.
49	501404 INTEREST CAP-AFUDC-282171 (501404)	This represents the elimination of account 432-AFUDC-Borrowed Funds which is not taxable.
50	501502 AFUDC EQUITY FT CWIP (501502)	This represents the elimination of AFUDC-Equity not taxable for tax purposes.
51	501502 CTP_AFUDC EQUITY FT CWIP- (501502)	This represents the elimination of AFUDC-Equity not taxable for tax purposes.
52	501K05 AVOIDED COST-UOP-DIST-(282351) (501K05)	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
53	501K05 CTP_AVOIDED COST-UOP-DIST-(282351) (501K05)	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
54	501K06 AVOIDED COST (TAX INTEREST)-282351 (501K06)	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
55	501K06 CTP_AVOIDED COST (TAX INTEREST)-282351 (501K06)	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
56	501K08 AVOIDED COST-UOP-TRANS-(282351) (501K08)	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
57	501K09 AVOIDED COST-UOP-GEN-(282351) (501K09)	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
58	501S06 REV PROC 2000-50 SFTWR COSTS-282461 (501S06)	This represents the differences for computer software development costs deducted for tax when incurred, but capitalized for books.
59	704S04 RESEARCH & EXPER-282241 (704S04)	This represents the accelerated tax deduction for projects that qualify for research and experimental when incurred, but are capitalized for books.
60	900A00 BUSINESS DEV COSTS-(900A00)	This represents the deduction of internal costs for plant/facility acquisitions.
64	100400 INTEREST/TAX ON TAX DEFICIENCY-190111 (100400)	This represents the elimination of the book accrual for interest on tax deficiencies which are deductible for tax when paid.

ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
65	100C02 TAXABLE UNBILLED REVENUE-190151 (100C02)	For tax purposes, included in taxable income, is revenue from electricity used in the taxable period but not included in book income until a subsequent period. This timing difference includes both the unbilled revenue for the current year and the reversal of current year's book income previously recognized for tax purposes. Also included is the elimination of the book entry for unbilled revenue.
66	100G04 PROP INSUR RESV-190161 (100G04)	This represents the elimination of the book accruals consisting of estimates to recover current and future losses and deducting the costs for tax when actually incurred.
67	100G24 INJ & DAM RES-190171 (100G24)	This represents the elimination of the book accruals consisting of estimates to recover current and future losses and deducting the costs for tax when actually incurred.
68	100G4A OPEB ASSETS-190221 (100G4A)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
69	100G4L OPEB LIABILITIES-190221 (100G4L)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
70	100G54 WASTE DISPOSAL RESV-190445 (100G54)	This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred.
71	100G64 PENSION & HOSP RESV-190331 (100G64)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
72	100G80 RESV UNCOLLECT ACCTS-190351 (100G80)	This represents the difference between the bad debts written off (determined to be uncollectible) and the provision booked as a reasonable addition to the reserve for bad debts. Only those bad debts written off are deductible for tax.
73	100G83 M&S INVENTORY RESERVE-190261 (100G83)	This represents the difference between inventory written off and the allowable deduction for tax.
74	100GA4 ENVIRONMENTAL RESV-190421 (100GA4)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
75	100GCV COVID19 RESV UNCOLLECTIBLE ACCTS (100GCV)	This represents the reversal of the book accrual of Covid costs booked to regulatory asset and recognition of tax on revenue when collected.
76	100W0A PENSION ASSETS-190211 (100W0A)	This represents the elimination of the book accrual for the pension plan which are deductible for tax when actually funded or paid to the retirement trust.
77	100W0L PENSION LIABILITIES-190211 (100W0L)	This represents the elimination of the book accrual for the pension plan which are deductible for tax when actually funded or paid to the retirement trust.
78	10140A NQ PENSION ASSETS-190215 (10140A)	This Schedule M is included in taxable income to reverse book expense (accrual) and deduct the benefit expense when paid. This represents the elimination of the book accrual for the pension plan which are deductible for tax when actually funded or paid to the retirement trust.
79	10140L NQ PENSION LIABILITIES-190215 (10140L)	This Schedule M is included in taxable income to reverse book expense (accrual) and deduct the benefit expense when paid. This represents the elimination of the book accrual for the pension plan which are deductible for tax when actually funded or paid to the retirement trust.
80	101804 DEFERRED FUEL/GAS-190241 (101804)	This represents the elimination of net book expense related to over/under recoveries of fuel expense and deductions for tax purposes for past over recoveries refunded.
81	102M00 FAS 143-ASSETS-190317 (102M00)	This represents the recording of liabilities for all legal obligations for the retirement of long-lived assets that result from normal operation of the those assets.
82	102M01 FAS 143-LIABILITIES-190317 (102M01)	This represents the recording of liabilities for all legal obligations for the retirement of long-lived assets that result from normal operation of the those assets.
83	102M0D ARO DEPRECIATION-190317 (102M0D)	This represents the differences between tax deductions and book depreciation or amortization on a tax basis.
84	103144 INC/LOSS IN P/S (103144)	This is the reversal of partnership per book income and the recognition of Partnership Income/Loss from Partnership K-1.

ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
85	103700 DEFERRED CONTRACT REVENUE-190391 (103700)	This represents the elimination of the book accrual for these payments which are deductible for tax when actually incurred.
86	103E04 LEASE/RENTAL PAYMENTS -190415 (103E04)	This represents different Tax/Book rental amortization amounts due to the required recognition of Section 467 imputed interest income over the life of the prepaid contract.
87	103E05 Sect 467 Rental Agreement - 103E04 in PPV	This represents different Tax/Book rental amortization amounts due to the required recognition of Section 467 imputed interest income over the life of the prepaid contract.
88	103K24 WASTE SITE CLEANUP-RETAIL-190443 (103K24)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
89	103P06 INCENTIVE COMP-190451 (103P06)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
90	103P22 INCENTIVE COMP-190451 (103P22)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
91	103P64 DEFERRED COMP-190561 (103P64)	This represents the net of: i) compensation accrued in the current tax year but not paid to employees; ii) compensation paid to employees in the current year which was deferred in a prior year; and iii) interest accrued on the unpaid balance of deferred compensation.
92	103P74 LONG TERM INCENT COMP PLAN-190517 (103P74)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
93	104E00 OPT GRANT (2003 & FWRD)-190519 (104E00)	This represents the difference between the market value of post 2002 options on the date exercised and the option price when granted. This difference is compensation to the employee.
94	104E75 RESTRICTED STOCK AWARD-190525 (104E75)	This represents the difference between the deduction incurred for tax and the accrued compensation to the employee for restricted stock awards.
95	105403 RATE REFUND-ASSETS-190603 (105403)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
96	105404 RATE REFUND-LIABILITY-190603 (105404)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
97	105G07 PAYROLL TAX ACCRUAL-190615 (105G07)	This represents the deduction of payroll tax expense paid.
98	105K06 LITIGATION ACCRUAL- 190325 (105K06)	This represents the deduction of litigation expense when paid.
99	105W04 MISC RESERVES-APSC CONTRA-190641 (105W04)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
100	105W06 MISC RESERVES - NEW (105W06)	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
101	107412 DEFERRED COSTS (107412)	This represents the elimination of the book accrual for these payments which are deductible for tax when actually incurred.
102	500404 BK DEPR -282111 (500404)	This represents the elimination of the book provision for depreciation less cost of removal and decommissioning costs.
103	500504 BK AMORT	This represents the addback of book amortization expense.
104	500604 TAX DEPR -282111 (500604)	This represents the deduction of tax depreciation expense.

ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
105	500A04 TAX AMORTIZATION	This represents the deduction of tax amortization expense.
106	500712 BK GAIN/(LOSS) ON DISPOS-(500712)	This represents the elimination of book gain or loss on dispositions of property.
107	500747 TAX GAIN/LOSS (500747)	This represents tax gain or loss on dispositions of property.
108	500D01 WARRANTY EXPENSE-282245 (500D01)	This represents the accelerated tax deduction for project costs that are deducted as warranty expense, but are capitalized for books.
109	502900 SECURITIZATION-282475 (502900)	This represents the difference for the Contra Asset recorded on the books for the plant costs recovered through securitization.
110	701104 BOND REACQUISITION LOSS-ASSETS-283221 (701104)	This represents the difference for losses on reacquired debt that are amortized for books and deducted for tax in the year of reacquisition.
111	701A01 METERS BOOK BASIS Elec - 282111 (701A01)	This represents the tax effected differences between tax deductions and book depreciation or amortization on a tax basis.
112	701A03 REG CAPITALIZED COSTS-ASSETS-283151 (701A03)	This represents the elimination of the book amortization of IRC section 263A costs.
113	701A05 DEDUCTIBLE SERVICE COSTS-282901 (701A05)	This represents the differences for certain deductible service costs deducted for tax when incurred, but capitalized for books.
114	701A08 STORM & OTHER DEF COSTS-LIAB-283345 (701A08)	This represents the difference on the Reg Liability on deferred storm costs.
115	701A09 STORM & OTHER DEF COSTS-ASSETS-283349 (701A09)	This represents the difference between book and tax associated with various storm capitalized reg assets.
116	701A0B ACTIVITY BASE COSTING-283901 (701A0B)	This represents an adjustment of the tax deduction related to IRC section 263A for mixed service costs.
117	701A11 DEFERRED STORM COSTS-283249 (701A11)	This represents the difference for the Securitized Storm costs recorded on the books for the plant costs recovered through securitization.
118	701C06 SYSTEM AGREEMENT SUPPLIER REFUND-190165 (701C06)	This represents the inclusion in taxable income of system agreement rough production cost equalization payments paid.
119	701C19 REGULATORY ASSET COVID19-283149 (701C19)	This represents the difference between book and tax associated with the Covid 19 Regulatory Asset.
120	703R00 PREPAID EXPENSES-283361 (703R00)	Represents the differences for prepaid expenses amortized for books but deducted for tax.
121	704J06 CASUALTY LOSS-282533 (704J06)	This represents the differences for the casualty loss deduction taken for tax, but not for books. The casualty loss reduces the tax basis of plant, but not the book basis of plant.
122	704S02 R&E EXPENSES CAPITALIZED ON BOOKS	This represents the accelerated tax deduction for projects that qualify for research and experimental when incurred, but are capitalized for books.
123	704V01 SEC 475 ADJ - MTM-283225 (704V01)	This represents the difference on the taxable income or tax deduction on the mark-to-market of certain contracts.
124	704V02 481(a) ADJ MTM Adjustment (704V02)	This represents the difference on the taxable income or tax deduction on the mark-to-market of certain contracts.

ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
125	704V0R OTHER SEC 475 ADJ - MTM LIAB-283229 (704V0R)	This represents the difference on the taxable income or tax deduction on the mark-to-market of certain contracts.
126	704Z00 DEFERRED REGULATORY EXP-ETI-283247 (704Z00)	This represents the TRANSCO and transition to competition costs capitalized for books and the reversal of book amortization.
127	705A01 REG ASSET-GUSTAV & IKE-283151 (705A01)	This represents the difference on the Reg Asset on deferred storm costs.
128	705A06 Reg Liab. - Gustav/Ike Carrying Costs (705A06)	This represents the difference on the Reg Liability on deferred storm costs.
129	900400 Cap Storm Costs (900400)	This represents the differences for storm costs deducted for tax when incurred, but capitalized for books.
130	900A00 BUSINESS DEV COSTS-(900A00)	This represents the costs of business development that are currently deductible for tax purposes.
131	900M01 ABANDONMENT LOSSES ON RETIREMENTS (900M01)	This represents the accelerated tax deduction of nuclear fuel moved to the spent fuel pool.
132	900M23 TRANSMISSION AMORTIZATION-190607 (900M23)	This represents the 10 year amortization of abandoned Transmission project costs.
133	NOL NOL C/F-DECONSOL-POST 2017-190987	Federal net operating loss carryforwards are tax deductions in excess of taxable income. This account contains the non-current portion of the Federal NOL.
134	Charitable Contribution CF	Charitable contribution carryforwards are tax deductions in excess of taxable income limitations.
138	500605 190163 - CAP REPAIRS FED	Storm O&M costs capitalized and depreciated for tax.
139	500605 190181 - CIAC FED	This represents taxable CIAC received during the period. For tax purposes, CIAC is treated as income in the year of receipt and subsequently depreciated over the appropriate tax recovery period. For book purposes, CIAC is credited to Construction Work in Progress.
140	500605 190251 - REMOVAL COST	For tax purposes, removal costs are deducted when incurred.
141	500605 190255 - ACQUISITION ADJUSTMENT	This represents the deduction of a portion of assets related to the Transmission Operations Control Center and Hardin Acquisitions.
142	500605 190641 - MISC RESERVES	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
143	500605 281121 - START UP COSTS-FED	This represents the differences between tax deductions and book depreciation or amortization on a tax basis.
144	500605 281123 - START UP COSTS-FED-RETAIL	Represent the tax effected differences between tax deductions and book depreciation or amortization on a tax basis.
145	500605 282111 - LIBERALIZED DEPR FED	This represents the tax effected differences between tax deductions and book depreciation or amortization on a tax basis.
146	500605 282171 - AFUDC BOOK ONLY GROSS	This represents the elimination of account 432-AFUDC-Borrowed Funds which is not taxable.
147	500605 282183 - NONBASE -FED- RETAIL	This represents the differences for certain construction costs deducted for tax when incurred, but capitalized for book.

ENTERGY TEXAS, INC.  
EXPLANATIONS OF RECONCILIATION ITEMS  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2020 & DECEMBER 31, 2021

LINE NO.	DESCRIPTION	EXPLANATION
148	500605 282221 - FIBER OPTICS INV CON	This represents the differences for the tax deferral of book income related to the involuntary conversion of microwave equipment.
149	500605 282223 - REPAIRS & MAINT EXP	This represents the tax deduction of project costs and vegetation management costs capitalized on the books.
150	500605 282241 - R&E DEDUCTION	This represents the accelerated tax deduction for projects that qualify for research and experimental when incurred, but are capitalized for books.
151	500605 282245 - WARRANTY EXPENSE ALL	This represents the accelerated tax deduction for project costs that are deducted as warranty expense, but are capitalized for books.
152	500605 282351 - TAX INT AVOIDED COST	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. The tax result is a reduction to current year interest expense. The capitalized interest is added to the tax basis of the property. Capitalized interest is recovered through future tax depreciation deductions or as an adjustment to basis when the property is sold or otherwise disposed of by the taxpayer.
153	500605 282455 - Business Development-Fed	This represents the costs of business development that are currently deductible for tax purposes.
154	500605 282461 - SOFTWARE	This represents the differences for computer software development costs deducted for tax when incurred, but capitalized for books.
155	500605 282533 - CASUALTY LOSS STORM DAMAGE	This represents the differences for the casualty loss deduction taken for tax, but not for books. The casualty loss reduces the tax basis of plant, but not the book basis of plant.
156	500605 282901 - 263A Method Change DSC - ALL	This represents the differences for certain deductible service costs deducted for tax when incurred, but capitalized for books.
157	500605 282903 - UNITS OF PROPERTY DEDUCTION-FED	This represents the tax deduction of certain production plant cost projects as repairs, which are capitalized on the books.
158	500605 282907 - UNIT OF PROP DED-TRANS	This represents the tax deduction of certain production plant cost projects as repairs, which are capitalized on the books.
159	500605 282XXX - POWERTAX MISC ALL	Represents certain miscellaneous differences between book and tax basis of depreciable property.
160	500605 283401 - ACC DFIT TURGEN	Represents tax effects for interest costs deducted for tax when incurred, but capitalized for book.
161	500605 AFUDC EQUITY FT PTAX	This represents the elimination of AFUDC-Equity not taxable for tax purposes.
165	500605P Liberalized Depr-PRELIM-282111	This represents the tax effected differences between tax deductions and book depreciation or amortization on a tax basis.

**ENTERGY TEXAS, INC.**  
**RECONCILIATION OF TIMING DIFFERENCES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2021**

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL TEST YEAR
1	<b>NET INCOME (LOSS) PER BOOKS <sup>1</sup></b>	Sch. G-7.1	301,224,067
2			
3	<b>INCOME TAXES:</b>		
4	CURRENT FEDERAL INCOME TAX	Sch. G-7.1	(1,039,734)
5	CURRENT STATE INCOME TAX	Sch. G-7.1	1,261,131
6	DEFERRED FEDERAL INCOME TAX	Sch. G-7.1	27,511,651
7	DEFERRED STATE INCOME TAX	Sch. G-7.1	369,043
8	FIN 48 FEDERAL INCOME TAX	Sch. G-7.1	572,128
9	FIN 48 STATE INCOME TAX	Sch. G-7.1	(3,566,139)
10	INVESTMENT TAX CREDIT	Sch. G-7.1	(632,801)
11			<u>24,475,279</u>
12			
13	<b>NET BOOK INCOME (LOSS) BEFORE INCOME TAXES</b>	WP/ G-7.1-2.2	<u>325,699,346</u>
14			
15			<u>21%</u>
16	<b>FEDERAL INCOME TAXES AT STATUTORY TAX RATE</b>		<u>68,396,863</u>
17			
18	<b>TAX EFFECT OF OTHER ADJUSTMENTS RESULTING IN</b>		
19	<b>INCREASES (DECREASES) OF FEDERAL INCOME TAXES</b>		
20			
21	<b>OTHER ADJUSTMENTS AND RECLASSES: *</b>		
22	CURRENT STATE INCOME TAX	WP/ G-7.1a	(147,000)
23	INTEREST EXPENSE RECLASS	WP/ G-7.1a	(16,822,859)
24	GAIN/LOSS ON DISPOSITION RECLASS	WP/ G-7.1a	130,396
25	OTHER EXPENSE RECLASS	WP/ G-7.1a	(912,138)
26	EQUITY EARNINGS IN SUBS RECLASS	WP/ G-7.1a	553,198
27	ASC 715 NSC EXPENSE RECLASS	WP/ G-7.1a	(66,407)
28	<b>TOTAL OTHER ADJUSTMENTS AND RECLASSES</b>		<u>(17,264,810)</u>
29			
30	<b>PERMANENT DIFFERENCES: *</b>		
31	PER510 N/D PAC AND POL EXP (PER510)	WP/ G-7.1a	-
32	PER520 N/D EXP PER SECS 162 & 274-(PER520)	WP/ G-7.1a	(13,580)
33	PER540 OFFICER'S LIFE INS-(PER540)	WP/ G-7.1a	(226,541)
34	PER550 PENALTIES -(PER550)	WP/ G-7.1a	-
35	PER800 DEPLETION-(PER800)	WP/ G-7.1a	(44)
36	PER900 EQUITY-NET EARNINGS-ADD BACK-(PER900)	WP/ G-7.1a	(10,345)
37	PER900 EQUITY-NET EARNINGS-DOMESTIC SUBS-(PER900)	WP/ G-7.1a	(553,198)
38	PERA20 EOI/ESI TAXES-(PERA20)	WP/ G-7.1a	(423,075)
39	PERE75 RSAs VESTED - (PERE75)	WP/ G-7.1a	105
40	PERP74 LTIP SETTLEMENTS - (PERP74)	WP/ G-7.1a	(17,539)
41	100G44 OPEB RESERVE-MED D	WP/ G-7.1a	272,606

Amounts may not add or tie to other schedules due to rounding.  
Sponsored by: Stacey Whaley

**ENTERGY TEXAS, INC.**  
**RECONCILIATION OF TIMING DIFFERENCES**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2021**

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL TEST YEAR
42	TOTAL PERMANENT DIFFERENCES		(971,611)
43			
44	<b>TEMPORARY DIFFERENCES: *</b>		
45	DEPRECIATION ADJUSTMENT	WP/ G-7.1a	(3,714,143)
46	OTHER (Including rounding)	WP/ G-7.1a	
47	TOTAL TEMPORARY DIFFERENCES		(3,714,143)
48			
49	<b>ADD/(DEDUCT):</b>		
50	FIN 48 DEFERRED FEDERAL INCOME TAXES	WP/ G-7.1a-2	800,000
51	190884 - ADIT-Tax CR C/F-TAP-Fed-NonCur	WP/ G-7.1a-2	(543,000)
52	FIN 48 CURRENT FEDERAL INCOME TAXES	WP/ G-7.1a-3	152,897
53	ETI PRIOR YEARS' ADJ'S - CUR FED INC TAXES	WP/ G-7.1a-3	(1,069,303)
54	ETI PRIOR YEARS' ADJ'S - DEF FED INC TAXES	WP/ G-7.1a-3	(20,222,491)
55	ETI - INVESTMENT TAX CREDITS	WP/ G-7.1a-3	(616,777)
56	EGS RECONST. FUNDING - FED INC TAXES	WP/ G-7.1a-3	28,285
57	ENTERGY TX RESTORATION FUNDING - FED INC TAXES	WP/ G-7.1a-3	123,054
58	EOI/ESI - FED INC TAXES	WP/ G-7.1a-3	1,312,279
59	TOTAL OTHER ADJUSTMENTS		(20,035,056)
60			
61	<b>TOTAL FEDERAL INCOME TAXES</b>		<u>26,411,243</u>
62			
63	<b>EFFECTIVE TAX RATE</b>		<u>8.11%</u>

<sup>1</sup> Total test year equals Net Operating Income.

\* SEE SCHEDULE G-7.8. THESE ITEMS REPRESENT THE TAX EFFECT (21%) OF THE NUMBERS SHOWN ON THAT SCHEDULE. ALSO, SFAS NO. 109 REQUIRES THAT REGULATED ENTERPRISES RECORD DEFERRED INCOME TAXES ON ALL TEMPORARY DIFFERENCES, EVEN IF THE ITEM WAS PREVIOUSLY FLOWED THROUGH. THESE ADDITIONAL DEFERRED TAXES ARE RECORDED AS REGULATORY ASSETS OR REGULATORY LIABILITIES VERSUS BEING SHOWN THROUGH THE INCOME STATEMENT. THEREFORE, THESE REGULATED ITEMS WILL CONTINUE TO APPEAR ON AN EFFECTIVE TAX RATE RECONCILIATION SCHEDULE. ANY NON-REGULATED ADDITIONAL DEFERRED TAXES RECORDED THROUGH THE INCOME STATEMENT ARE SHOWN ON THIS SCHEDULE AS OTHER ADJUSTMENTS - FASB 109 - FEDERAL.



**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-7.2 - Plant Adjustments**  
**Electric**  
**For the Test Year Ended December 31, 2021**

1. Tax in Service Date

Montgomery County Power Station	1/1/2021
Hardin County Common	6/30/2021
Hardin County Unit 1	6/30/2021
Hardin County Unit 2	6/30/2021
HEB Backup Generator	6/30/2020
HEB Grocery Company	12/1/2021

2. Tax Basis

	Gross Plant	Accum Depr	Net Plant
Montgomery County Power Station	662,441,605	24,812,666	637,628,939
Hardin County Common	3,213,543	120,508	3,093,035
Hardin County Unit 1	12,470,912	467,659	12,003,253
Hardin County Unit 2	12,470,912	467,659	12,003,253
HEB Backup Generator	1,586,148	173,981	1,412,167
HEB Grocery Company	1,302,064	48,827	1,253,237

3. MACRS, 20 year

Montgomery County Power Station	MACRS DB 1.50, 20 year property
Hardin County Common	MACRS DB 1.50, 20 year property
Hardin County Unit 1	MACRS DB 1.50, 20 year property
Hardin County Unit 2	MACRS DB 1.50, 20 year property
HEB Backup Generator	MACRS DB 1.50, 20 year property
HEB Grocery Company	MACRS DB 1.50, 20 year property

4. Tax depreciation for the test year and amounts projected for the subsequent two years.

	12/31/2021	12/31/2022
Montgomery County Power Station	24,812,666	47,822,170
Hardin County Common	120,508	231,978
Hardin County Unit 1	467,659	900,244
Hardin County Unit 2	467,659	900,244
HEB Backup Generator	114,500	105,913
HEB Grocery Company	48,827	93,996

5. Amount of ADFIT as of 12/31/2021

Depreciable Plant Balance	
Montgomery County Power Station	8,762,278
Hardin County Common	(8,564,576)
Hardin County Unit 1	147,960
Hardin County Unit 2	147,960
HEB Backup Generator	91,778
HEB Grocery Company	(10,254)
Total ADIT for Plant Additions	<u>575,146</u>

**ENTERGY TEXAS, INC.  
CONSOLIDATION / INTER-CORPORATE TAX ALLOCATION  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2021**

This information is not applicable to Entergy Texas, Inc.

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

Sponsored by: Stacey Whaley

**Entergy Texas, Inc.**  
**Cost of Service**  
**Total Electric book Balances of Accumulated Tax Deferrals**  
**For The Test Year Ended December 31, 2021**

<u>Account</u>	<u>Description</u>	<u>Actuals BegBal</u>	<u>Additions</u>	<u>Reductions</u>	<u>Dec Balance</u>	<u>Adjustments</u>	<u>As Adjusted</u>
	Account 281						
281121	Start Up Costs-Fed	(5,409)	513	(138)	(5,034)		(5,034)
	Total Account 281	(5,409)	513	(138)	(5,034)	-	(5,034)

Sponsored by: Allison P. Lofton and Stacey Whaley

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

**Entergy Texas, Inc.**  
**Cost of Service**  
**Total Electric book Balances of Accumulated Tax Deferrals**  
**For The Test Year Ended December 31, 2021**

Account	Description	Actuals BegBal	Additions	Reductions	Dec Balance	Adjustments	As Adjusted
Account 282							
282111	Liberalized Depreciation-Fed	(512,222,672)	3,437,049	(6,756,824)	(515,542,447)	54,520,268	(461,022,179)
282117	Section 481A Adj Fed	28,758	26,361	(55,119)	-		-
282171	Interest Cap - Afdc - Fed	(16,647,349)	384,612	(91,967)	(16,354,705)		(16,354,705)
282183	Nonbase - Federal - Retail	(1,984,117)	108,536	(13,789)	(1,889,370)		(1,889,370)
282221	Fiber Optics-Fed	(3,836)	3,836	-	(0)		(0)
282223	Repairs & Maint Exp - Federal	(12,294,545)	741,283	-	(11,553,262)		(11,553,262)
282241	R&E Deduction - Fed	(2,021,051)	1,515,424	(1,503,090)	(2,008,718)		(2,008,718)
282245	Warranty Expense - Federal	(272,869)	52,531	(334,965)	(555,303)		(555,303)
282351	Tax Int (Avoided Cost)-Fed	14,552,071	499,993	(1,063,425)	13,988,639		13,988,639
282455	Business Dev Costs Cap- Fed	(365)	209,435	-	209,070		209,070
282461	Computer Software Cap - Fed	(5,830,508)	108,343	(1,069,280)	(6,791,445)		(6,791,445)
282475	Contra Securitization -Federal	43,137,738	-	(1,556,639)	41,581,100	(41,581,100)	0
282533	Casualty Loss Deduction-Fed	(175,807,921)	19,714,107	(1,683,401)	(157,777,215)		(157,777,215)
282701	Fas 109 Adjustment - Fed	124,328,994	2,572,145	(6,986,705)	119,914,434	(119,914,434)	0
282901	263A Method Change-DSC - Fed	(32,219,136)	544,221	(4,304,728)	(35,979,643)		(35,979,643)
282903	Units of Production Ded - Fed	(59,111,830)	1,020,546	(13,979,599)	(72,070,883)	201,098	(71,869,785)
282907	Unit of Property Ded-Trans-Fed	(4,311,129)	1,864,912	(2,025,685)	(4,471,902)		(4,471,902)
	Total Account 282	(640,679,767)	32,803,333	(41,425,216)	(649,301,650)	(106,774,167)	(756,075,817)

Sponsored by: Allison P. Lofton and Stacey Whaley

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

**Entergy Texas, Inc.**  
**Cost of Service**  
**Total Electric book Balances of Accumulated Tax Deferrals**  
**For The Test Year Ended December 31, 2021**

Account	Description	Actuals BegBal	Additions	Reductions	Dec Balance	Adjustments	As Adjusted
Account 283							
283149	Reg Asset Covid 19 - Fed	(2,705,738)	1,855,081	(1,613,943)	(2,464,600)		(2,464,600)
283151	Regulatory Asset - Federal	(32,214,637)	14,818,576	(1,769,537)	(19,165,598)	12,829,976	(6,335,622)
283213	SFAS 158 Def Tax Liability-Fed	(29,013,427)	9,037,706	-	(19,975,721)	19,975,721	(0)
283221	Bond Reacquisition Loss - Fed	(2,204,946)	183,508	(31,888)	(2,053,325)		(2,053,325)
283225	Section 475 Adjustment-Fed	(533,334,099)	48,886	(26,438,170)	(559,723,384)	559,723,384	(0)
283229	Other Sec 475 Adj-MTM Liab-Fed	-	4,985,459	(6,187,440)	(1,201,980)		(1,201,980)
283247	Transco Costs - Federal	(450,059)	450,060	(24,631)	(24,630)	24,630	(0)
283249	Deferred Storm Costs - Federal	(1,209,490)	2,918,186	(1,705,600)	3,095	(3,095)	(0)
283345	Misc Cap Costs-Fed	4,735,005	3,010,455	(5,799,297)	1,946,162	(1,946,162)	0
283349	Reg Asset-Storm Costs-Fed	(107,539)	-	(2,168,326)	(2,275,866)	2,275,866	(0)
283361	Prepaid Expenses Federal	(2,637,741)	3,213,331	(3,170,078)	(2,594,488)	(2,662,184)	(5,256,673)
283401	Acc Dfit Turgen	(26,996)	2,561	(688)	(25,123)		(25,123)
283457	Spindletop Capital Cost-Federa	(0)	0	-	-		-
283701	Fas 109 Adjustment - Fed	0	118,222	(9,018,139)	(8,899,916)	8,899,916	(0)
283702	Fas 109 Adjustment - State	(12,448,603)	-	-	(12,448,603)	12,448,603	(0)
	Total Account 283	(611,618,270)	40,642,030	(57,927,737)	(628,903,977)	611,566,655	(17,337,323)

Sponsored by: Allison P. Lofton and Stacey Whaley

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

Entergy Texas, Inc.  
Cost of Service  
Total Electric book Balances of Accumulated Tax Deferrals  
For The Test Year Ended December 31, 2021

Account	Description	Actuals BegBal	Additions	Reductions	Dec Balance	Adjustments	As Adjusted
Account 190							
190111	Intrst/Tax-Tax Deficienci-Fed	1,638,000	399,000	(105,000)	1,932,000	(1,932,000)	0
190151	Taxable Unbilled Revenue-Fed	5,909,367	4,286,510	-	10,195,878	(10,195,878)	0
190161	Property Ins Reserve-Fed	(13,874,182)	3,190,242	(2,591,977)	(13,275,917)	9,552,481	(3,723,436)
190163	Capitalized Repairs - Fed	22,064	1,869	(15,244)	8,690		8,690
190165	Syst Agrmt Equal Reg Liab-Fed	0	-	(0)	-		-
190171	Inj & Damages Reserve-Fed	1,311,862	117,871	(136,801)	1,292,932		1,292,932
190181	Contrib In Aid Of Constr-Fed	18,238,763	2,049,633	(5,346,497)	14,941,899		14,941,899
190211	Unfunded Pension Exp-Fed	(21,256,162)	1,614,441	(1,939,941)	(21,581,662)	5,215,738	(16,365,924)
190213	SFAS 158 Def Tax Asset - Fed	29,013,427	-	(9,037,706)	19,975,721	(19,975,721)	0
190215	Supplemental Pension Plan-Fed	1,775,541	54,793	(162,461)	1,667,873	47,322	1,715,195
190221	Fas 106 Other Retire Ben-Fed	(17,825,893)	212,165	(1,934,078)	(19,547,806)	19,547,806	(0)
190241	Deferred Fuel/Gas-Fed	0	298,102	(10,436,917)	(10,138,815)	10,138,815	(0)
190251	Removal Cost - Fed	(7,601,900)	8,820,922	-	1,219,022	8,414,912	9,633,934
190255	Acquisition - Federal	(274,202)	3,518	(8,611,361)	(8,882,046)		(8,882,046)
190261	Obsolete Inventory - Fed	-	59,273	(614)	58,659		58,659
190317	Fas 143 - Federal	121,250	0	(27,029)	94,221	(94,221)	0
190325	Litigation Settlement - Fed	21,000	-	(21,000)	-		-
190331	Accrued Medical Claims-Fed	693,819	60,842	-	754,661	(754,661)	0
190351	Uncollect Accts Reserve-Fed	3,530,159	566,548	(2,875,732)	1,220,974	(1,220,974)	0
190381	Partnership Income/Loss - Fed	(12,910)	83	-	(12,827)	12,827	(0)
190391	Contract Def Revenue-Fed	106,157	45,236	(36,946)	114,447	(114,447)	0
190397	Def. Misc. Services - Fed	34,732	-	(25,274)	9,458	(9,458)	0
190415	Lease - Rental Expense - Fed	18,744	35,994	-	54,737		54,737
190421	Environmental Reserve-Fed	288,330	253,191	(259,492)	282,030		282,030
190425	Mark to Market - Federal	-	5,034,345	(5,034,345)	-		-
190443	Waste Site Clean Up Costs Fed	160,020	-	(4,200)	155,820		155,820
190445	Waste Disposal Reserve - Fed	228,317	7,143	-	235,460	(235,460)	0
190451	Incentive-Fed	1,058,482	1,327,839	(960,515)	1,425,806		1,425,806
190517	Long-Term Incentive Comp-Feder	59,536	16,298	(26,532)	49,302		49,302
190519	Stock Options - Federal	19,842	10,376	-	30,219		30,219
190525	Restricted Stock Awards-Fed	133,514	60,883	(113,697)	80,700		80,700
190561	Def Compensation - Fed	36,362	16,305	(20,210)	32,457	(32,457)	0
190603	Rate Refund-Federal	57,818	5,285,050	(116,997)	5,225,871	(5,225,871)	0
190607	Transition Costs - Federal	427,580	-	(213,790)	213,790	(213,790)	0
190615	Payroll Tax Accruals - Fed	339,908	3	(339,911)	-		-
190641	Re-Organization Costs-Federal	2,602,384	430,118	(421,347)	2,611,155	(1,388,322)	1,222,833
190701	Fas 109 Adjustment - Fed	47,107,023	9,384,138	(7,650,941)	48,840,220	(48,840,220)	0
190702	Fas 109 Adjustment - State	2,914,461			2,914,461		0
190883	ADIT-Contrib CF-TAP-FED-NonCur	335,580	97,714	(97,714)	335,580	(335,580)	0
190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	2,635,344	543,000	(32,502)	3,145,842	(2,602,842)	543,000
190887	Fed Offset-St NonCur Carryover	-	158	(3,266)	(3,108)	3,108	(0)
190984	ADIT-NOL C/F-State-Non-current	-	15,550	(752)	14,798	(14,798)	0
190987	ADIT-NOL C/F DECON-FED-NONCUR	556,921,277	24,483,837	(44,123,499)	537,281,616	(537,281,616)	0
190P51	ADIT-Ben-Potnt Disall UTPs Res	1,000,000	-	(800,000)	200,000	(200,000)	0
Total Account 190		617,915,415	68,782,990	(103,524,288)	583,174,117	(580,649,768)	2,524,349

Sponsored by: Allison P. Lofton and Stacey Whaley

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

Entergy Texas, Inc.  
Cost of Service  
Total Electric book Balances of Accumulated Tax Deferrals  
For The Test Year Ended December 31, 2021

Account	Account Desc	Actuals	BegBal	Jan Balance	Feb Balance	Mar Balance	Apr Balance	May Balance	Jun Balance	Jul Balance	Aug Balance	Sep Balance	Oct Balance	Nov Balance	Dec Balance
Account 281															
281121	Start Up Costs-Fed	(5,409)	(5,371)	(5,333)	(5,295)	(5,257)	(5,219)	(5,181)	(5,143)	(5,105)	(5,067)	(5,029)	(4,896)	(5,034)	
	Total Account 281	(5,409)	(5,371)	(5,333)	(5,295)	(5,257)	(5,219)	(5,181)	(5,143)	(5,105)	(5,067)	(5,029)	(4,896)	(5,034)	

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Entergy Texas, Inc.  
Cost of Service  
Total Electric book Balances of Accumulated Tax Deferrals  
For The Test Year Ended December 31, 2021

Account	Account Desc	Actuals	BegBal	Jan Balance	Feb Balance	Mar Balance	Apr Balance	May Balance	Jun Balance	Jul Balance	Aug Balance	Sep Balance	Oct Balance	Nov Balance	Dec Balance
Account 282															
282111	Liberalized Depreciation-Fed	(512,222,672)	(512,491,417)	(512,760,162)	(513,028,907)	(513,297,652)	(513,566,397)	(513,556,081)	(513,824,826)	(514,093,571)	(514,362,316)	(514,631,061)	(518,969,180)	(515,542,447)	
282117	Section 481A Adj Fed	28,758	26,361	23,965	21,568	19,172	16,775	14,379	11,982	9,586	7,189	4,793	(26,361)	-	
282171	Interest Cap - Afdc - Fed	(16,647,349)	(16,635,038)	(16,627,884)	(16,660,461)	(16,657,636)	(16,656,874)	(16,692,810)	(16,690,798)	(16,674,120)	(16,654,356)	(16,677,812)	(16,636,762)	(16,354,705)	
282183	Nonbase - Federal - Retail	(1,984,117)	(1,975,784)	(1,967,452)	(1,959,119)	(1,950,786)	(1,942,454)	(1,934,121)	(1,925,788)	(1,917,456)	(1,909,123)	(1,900,790)	(1,875,581)	(1,889,370)	
282221	Fiber Optics-Fed	(3,836)	(3,527)	(3,217)	(2,908)	(2,599)	(2,290)	(1,980)	(1,671)	(1,362)	(1,052)	(743)	(348)	(0)	
282223	Repairs & Maint Exp - Federal	(12,294,545)	(12,238,147)	(12,181,748)	(12,125,349)	(12,068,951)	(12,012,552)	(11,956,154)	(11,899,755)	(11,843,357)	(11,786,958)	(11,730,559)	(11,582,547)	(11,553,262)	
282241	R&E Deduction - Fed	(2,021,051)	(1,943,055)	(1,865,059)	(1,787,063)	(1,709,067)	(1,631,071)	(1,553,075)	(1,475,079)	(1,397,083)	(1,319,087)	(1,241,091)	(2,666,186)	(2,008,718)	
282245	Warranty Expense - Federal	(272,869)	(269,718)	(266,566)	(263,414)	(260,262)	(257,110)	(253,959)	(250,807)	(247,655)	(244,503)	(241,352)	(573,165)	(555,303)	
282351	Tax Int (Avoided Cost)-Fed	14,552,071	14,507,228	14,462,578	14,639,562	14,594,912	14,550,262	14,746,584	14,701,934	14,657,284	14,783,970	14,739,320	14,329,747	13,988,639	
282455	Business Dev Costs Cap- Fed	(365)	100	564	71,524	71,989	72,453	76,053	76,518	76,983	77,447	77,912	193,620	209,070	
282461	Computer Software Cap - Fed	(5,830,508)	(5,834,432)	(5,838,356)	(5,842,281)	(5,846,205)	(5,850,129)	(5,854,053)	(5,857,977)	(5,861,901)	(5,865,825)	(6,348,954)	(6,899,788)	(6,791,445)	
282475	Contra Securitization -Federal	43,137,738	43,007,487	42,877,277	42,747,092	42,617,063	42,487,185	42,357,387	42,227,656	42,097,945	41,968,624	41,839,335	41,710,175	41,581,100	
282533	Casualty Loss Deduction-Fed	(175,807,921)	(175,454,735)	(175,101,549)	(174,748,363)	(174,395,177)	(174,041,991)	(173,688,805)	(173,335,619)	(172,982,433)	(172,629,247)	(172,276,061)	(156,093,814)	(157,777,215)	
282701	Fas 109 Adjustment - Fed	124,328,994	123,730,969	123,120,333	122,410,898	121,789,517	121,163,016	120,445,362	119,821,965	119,234,952	118,655,109	117,968,460	118,719,142	119,914,434	
282901	263A Method Change-DSC - Fed	(32,219,136)	(32,427,464)	(32,635,792)	(32,844,120)	(33,052,449)	(33,260,777)	(33,469,105)	(33,677,433)	(33,885,761)	(34,094,090)	(34,302,418)	(36,523,864)	(35,979,643)	
282903	Units of Production Ded - Fed	(59,111,830)	(59,868,494)	(59,756,417)	(60,058,993)	(59,946,916)	(59,834,839)	(62,611,902)	(62,499,825)	(62,387,748)	(64,895,392)	(64,783,315)	(64,435,231)	(72,070,883)	
282907	Unit of Property Ded-Trans-Fed	(4,311,129)	(5,291,244)	(5,170,883)	(5,161,313)	(5,040,952)	(4,920,590)	(5,495,848)	(5,375,487)	(5,255,126)	(5,725,437)	(5,605,076)	(4,684,603)	(4,471,902)	
Total Account 282		<u>(640,679,767)</u>	<u>(643,160,910)</u>	<u>(643,690,368)</u>	<u>(644,591,647)</u>	<u>(645,135,998)</u>	<u>(645,687,382)</u>	<u>(649,428,127)</u>	<u>(649,975,011)</u>	<u>(650,470,823)</u>	<u>(653,995,048)</u>	<u>(655,109,413)</u>	<u>(646,014,746)</u>	<u>(649,301,650)</u>	

Sponsored by: Allison P. Lofton and Stacey Whaley

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Entergy Texas, Inc.  
Cost of Service  
Total Electric book Balances of Accumulated Tax Deferrals  
For The Test Year Ended December 31, 2021

Account	Account Desc	Actuals BegBal	Jan Balance	Feb Balance	Mar Balance	Apr Balance	May Balance	Jun Balance	Jul Balance	Aug Balance	Sep Balance	Oct Balance	Nov Balance	Dec Balance
Account 283														
283149	Reg Asset Covid 19 - Fed	(2,705,738)	(2,705,738)	(2,155,985)	(2,246,951)	(3,091,513)	(2,990,342)	(2,986,553)	(3,620,005)	(2,920,144)	(2,697,035)	(2,458,654)	(2,503,617)	(2,464,600)
283151	Regulatory Asset - Federal	(32,214,637)	(30,979,605)	(30,588,381)	(29,540,800)	(28,137,973)	(27,200,876)	(27,505,358)	(24,769,955)	(23,434,865)	(22,098,260)	(20,997,947)	(19,454,769)	(19,165,598)
283213	SFAS 158 Def Tax Liability-Fed	(29,013,427)	(28,805,264)	(28,597,101)	(28,388,938)	(28,180,774)	(27,972,611)	(26,434,973)	(26,288,946)	(26,142,920)	(25,655,806)	(25,512,429)	(25,369,051)	(19,975,721)
283221	Bond Reacquisition Loss - Fed	(2,204,946)	(2,192,311)	(2,179,676)	(2,167,041)	(2,186,293)	(2,171,370)	(2,156,446)	(2,141,522)	(2,126,599)	(2,111,675)	(2,096,752)	(2,065,960)	(2,053,325)
283225	Section 475 Adjustment-Fed	(533,334,099)	(533,334,099)	(538,368,444)	(538,368,444)	(538,368,444)	(538,368,444)	(538,368,444)	(538,368,444)	(538,368,444)	(538,368,444)	(538,368,444)	(543,556,563)	(559,723,384)
283229	Other Sec 475 Adj-MTM Liab-Fed	-	-	-	-	-	-	-	-	-	-	-	-	(1,201,980)
283247	Transco Costs - Federal	(450,059)	(225,031)	(2)	(2)	(2)	0	0	0	0	0	0	0	(24,630)
283249	Deferred Storm Costs - Federal	(1,209,490)	(533,943)	44,685	730,071	1,230,218	1,288,418	1,334,772	1,383,445	1,432,286	1,486,148	(104,629)	(50,767)	3,095
283345	Misc Cap Costs-Fed	4,735,005	4,611,527	4,365,870	4,027,499	3,853,712	3,579,546	2,816,507	1,759,118	2,704,710	2,319,528	3,500,581	3,080,682	1,946,162
283349	Reg Asset-Storm Costs-Fed	(107,539)	(223,843)	(361,695)	(813,919)	(1,016,356)	(1,096,734)	(1,558,052)	(1,669,274)	(1,766,352)	(1,908,471)	(2,031,983)	(2,128,012)	(2,275,866)
283361	Prepaid Expenses Federal	(2,637,741)	(2,283,674)	(1,977,529)	(1,631,918)	(1,266,790)	(901,669)	(1,286,728)	(1,561,632)	(3,910,733)	(3,494,303)	(3,655,317)	(3,320,827)	(2,594,488)
283401	Acc Dfit Turgen	(26,996)	(26,807)	(26,617)	(26,428)	(26,239)	(26,049)	(25,860)	(25,670)	(25,481)	(25,291)	(25,102)	(24,435)	(25,123)
283457	Spindletop Capital Cost-Federa	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	-	-	-
283701	Fas 109 Adjustment - Fed	0	0	0	0	0	0	0	0	0	0	0	0	(8,899,916)
283702	Fas 109 Adjustment - State	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)	(12,448,603)
Total Account 283		(611,618,270)	(609,147,391)	(612,293,478)	(610,875,474)	(609,639,058)	(608,308,735)	(608,619,738)	(607,751,489)	(607,007,144)	(605,002,213)	(604,199,278)	(607,841,922)	(628,903,977)

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Entergy Texas, Inc.  
Cost of Service  
Total Electric book Balances of Accumulated Tax Deferrals  
For The Test Year Ended December 31, 2021

Account	Account Desc	Actuals	BegBal	Jan Balance	Feb Balance	Mar Balance	Apr Balance	May Balance	Jun Balance	Jul Balance	Aug Balance	Sep Balance	Oct Balance	Nov Balance	Dec Balance
Account 190															
190111	Intrst/Tax-Tax Deficienci-Fed	1,638,000	1,638,000	1,638,000	1,722,000	1,722,000	1,722,000	1,785,000	1,785,000	1,785,000	2,037,000	2,037,000	2,037,000	2,037,000	1,932,000
190151	Taxable Unbilled Revenue-Fed	5,909,367	5,909,367	5,909,367	7,117,477	7,117,477	7,117,477	7,753,684	7,753,684	7,753,684	7,784,999	7,784,999	9,504,239	10,195,878	
190161	Property Ins Reserve-Fed	(13,874,182)	(12,156,738)	(12,403,571)	(13,222,482)	(12,402,262)	(12,697,198)	(13,575,317)	(13,114,141)	(12,939,222)	(13,213,213)	(13,280,489)	(13,292,400)	(13,275,917)	
190163	Capitalized Repairs - Fed	22,064	21,623	21,183	20,742	20,301	19,860	19,420	18,979	18,538	18,097	17,657	6,821	8,690	
190165	Syst Agrmt Equal Reg Liab-Fed	0	0	0	0	0	0	0	0	0	0	0	-	-	
190171	Inj & Damages Reserve-Fed	1,311,862	1,306,798	1,302,199	1,313,079	1,302,558	1,296,004	1,384,614	1,359,984	1,355,782	1,336,195	1,315,133	1,274,551	1,292,932	
190181	Contrib In Aid Of Constr-Fed	18,238,763	18,317,374	18,369,523	18,529,290	18,679,769	18,887,211	18,997,330	18,720,453	18,768,167	18,679,780	19,094,249	14,638,655	14,941,899	
190211	Unfunded Pension Exp-Fed	(21,256,162)	(21,187,732)	(21,099,878)	(20,947,234)	(21,268,280)	(21,107,983)	(20,830,636)	(21,069,042)	(21,103,478)	(21,137,449)	(21,180,721)	(21,352,563)	(21,581,662)	
190213	SFAS 158 Def Tax Asset - Fed	29,013,427	28,805,264	28,597,101	28,388,938	28,180,775	27,972,612	26,434,973	26,288,947	26,142,920	25,655,807	25,512,429	25,369,052	19,975,721	
190215	Supplemental Pension Plan-Fed	1,775,541	1,781,704	1,772,328	1,765,130	1,765,819	1,775,979	1,789,267	1,811,067	1,783,191	1,747,823	1,667,743	1,665,180	1,667,873	
190221	Fas 106 Other Retire Ben-Fed	(17,825,893)	(18,051,601)	(18,166,636)	(18,038,711)	(18,216,782)	(18,612,452)	(18,676,689)	(18,869,924)	(19,080,023)	(19,040,426)	(19,373,722)	(19,592,449)	(19,547,806)	
190241	Deferred Fuel/Gas-Fed	0	0	0	0	0	0	0	0	(2,852,725)	(3,707,989)	(8,282,891)	(10,436,917)	(10,138,815)	
190251	Removal Cost - Fed	(7,601,900)	(7,361,991)	(7,122,082)	(6,882,173)	(6,642,264)	(6,402,355)	(6,162,445)	(5,922,536)	(5,682,627)	(5,442,718)	(5,202,809)	(2,681,988)	1,219,022	
190255	Acquisition - Federal	(274,202)	(273,884)	(273,566)	(273,248)	(272,929)	(272,611)	(272,293)	(271,975)	(271,656)	(271,338)	(271,020)	(270,685)	(8,882,046)	
190261	Obsolete Inventory - Fed	-	-	-	-	-	-	-	-	-	59,273	59,273	59,273	58,659	
190317	Fas 143 - Federal	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	121,250	94,221	94,221	
190325	Litigation Settlement - Fed	21,000	21,000	21,000	-	-	-	-	-	-	-	-	-	-	
190331	Accrued Medical Claims-Fed	693,819	693,819	693,819	693,819	693,819	693,819	693,819	693,819	693,819	693,819	693,819	693,819	754,661	
190351	Uncollect Accts Reserve-Fed	3,530,159	3,517,749	3,244,840	3,162,260	2,985,909	2,790,570	2,566,821	3,133,369	2,335,019	1,892,632	1,647,152	1,476,934	1,220,974	
190381	Partnership Income/Loss - Fed	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,910)	(12,827)	(12,827)	
190391	Contract Def Revenue-Fed	106,157	94,994	95,357	93,302	96,972	92,086	86,694	107,069	108,050	111,656	127,898	120,958	114,447	
190397	Def. Misc. Services - Fed	34,732	34,732	34,732	34,732	34,732	34,732	34,732	34,732	34,732	34,732	34,732	9,458	9,458	
190415	Lease - Rental Expense - Fed	18,744	19,469	20,194	20,920	21,645	22,370	23,096	23,821	24,546	25,272	36,598	52,952	54,737	
190421	Environmental Reserve-Fed	288,330	249,084	206,703	280,560	260,783	258,193	282,030	220,070	195,115	282,030	239,058	213,448	282,030	
190425	Mark to Market - Federal	-	-	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	5,034,345	-
190443	Waste Site Clean Up Costs Fed	160,020	160,020	160,020	160,020	160,020	160,020	159,600	159,600	159,600	156,030	156,030	156,030	155,820	
190445	Waste Disposal Reserve - Fed	228,317	228,912	229,507	230,102	230,698	231,293	231,888	232,483	233,079	233,674	234,269	234,864	235,460	
190451	Incentive-Fed	1,058,482	1,119,708	1,192,394	231,878	303,636	377,230	445,860	546,570	618,523	689,914	763,113	808,081	1,425,806	
190517	Long-Term Incentive Comp-Feder	59,536	59,536	59,536	39,128	39,128	39,128	47,277	47,277	47,277	55,426	55,426	55,426	49,302	
190519	Stock Options - Federal	19,842	20,700	20,700	22,431	22,431	22,431	25,027	25,027	25,027	27,623	27,623	27,623	30,219	
190525	Restricted Stock Awards-Fed	133,514	133,514	133,514	23,796	23,796	23,796	59,607	59,607	59,607	84,679	84,679	84,679	80,700	
190561	Def Compensation - Fed	36,362	24,230	16,152	17,783	19,413	21,044	22,674	24,305	25,935	27,566	29,196	30,827	32,457	
190603	Rate Refund-Federal	57,818	63,208	67,954	64,157	289,880	176,680	2,329,358	2,333,163	2,337,119	2,447,334	2,450,496	2,698,332	5,225,871	
190607	Transition Costs - Federal	427,580	409,764	391,948	374,132	356,316	338,501	320,685	302,869	285,053	267,237	249,421	231,606	213,790	
190615	Payroll Tax Accruals - Fed	339,908	339,911	339,911	339,911	339,911	339,911	339,911	339,911	339,911	339,911	339,911	339,911	-	
190641	Re-Organization Costs-Federal	2,802,384	2,599,774	2,181,037	2,224,449	2,227,511	2,230,888	2,276,600	2,282,896	2,285,777	2,333,045	2,335,324	2,357,154	2,611,155	
190701	Fas 109 Adjustment - Fed	47,107,023	46,407,221	45,794,303	45,064,484	44,574,571	44,006,464	43,282,880	42,499,433	41,699,225	40,896,355	40,221,817	40,010,805	48,840,220	
190702	Fas 109 Adjustment - State	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	2,914,461	
190883	ADIT-Contrib CF-TAP-FED-NonCu	335,580	335,580	335,580	335,580	335,580	335,580	335,580	335,580	335,580	335,580	335,580	335,580	335,580	
190884	ADIT-Tax CR C/F-TAP-Fed-NonCu	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,635,344	2,602,842	3,145,842	
190887	Fed Offset-St NonCur Carryover	-	-	-	-	-	-	-	-	-	-	-	-	(3,108)	
190984	ADIT-NOL C/F-State-Non-current	-	-	-	-	-	-	-	-	-	-	-	-	14,798	
190987	ADIT-NOL C/F DECON-FED-NON	556,921,277	552,262,061	549,374,344	542,494,590	541,322,769	536,356,360	534,302,111	524,171,948	519,286,517	516,709,328	516,352,478	512,797,779	537,281,616	
190P51	ADIT-Ben-Point Disall UTPs Res	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	200,000	
Total Account 190		617,915,415	614,201,316	614,850,004	607,093,334	606,018,192	599,942,131	598,205,650	587,756,536	578,499,555	573,842,174	568,003,944	561,297,076	583,174,117	

Sponsored by: Allison P. Lofton and Stacey Whaley

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

ENTERGY TEXAS, INC.  
ADFIT-DESCRIPTION OF TIMING DIFFERENCES  
AT DECEMBER 31, 2021

Account ID	Account Desc	REMAINING LIFE/ REVERSAL PERIOD	NARRATIVE
190111	Intrst/Tax-Tax Deficienci-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for interest on tax deficiencies which are deductible for tax when paid.
190151	Taxable Unbilled Revenue-Fed	Reverses when books record the revenue which tax has already recognized.	For tax purposes, included in taxable income, is revenue from electricity used in the taxable period but not included in book income until a subsequent period. This timing difference includes both the unbilled revenue for the current year and the reversal of current year's book income previously recognized for tax purposes. Also included is the elimination of the book entry for unbilled revenue.
190161	Property Ins Reserve-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accruals consisting of estimates to recover current and future losses and deducting the costs for tax when actually incurred.
190163	Capitalized Repairs - Fed	Reverses over tax life of property.	Storm O&M costs capitalized and depreciated for tax.
190165	Syst Agrmt Equal Reg Liab-Fed	Reverses as regulatory liability reverses.	This represents the inclusion in taxable income of system agreement rough production cost equalization payments paid.
190171	Inj & Damages Reserve-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accruals consisting of estimates to recover current and future losses and deducting the costs for tax when actually incurred.
190181	Contrib In Aid Of Constr-Fed	Reverses as property is depreciated.	This represents taxable CIAC received during the period. For tax purposes, CIAC is treated as income in the year of receipt and subsequently depreciated over the appropriate tax recovery period. For book purposes, CIAC is credited to Construction Work in Progress.
190211	Unfunded Pension Exp-Fed	Reverses when the pension plan is funded.	This represents the elimination of the book accrual for the pension plan which are deductible for tax when actually funded or paid to the retirement trust.
190213	SFAS 158 Def Tax Asset - Fed	Reverses as post retirement obligations are funded.	Deferred tax on post retirement benefit plan obligations.
190215	Supplemental Pension Plan-Fed	Reverses when the pension plan is funded.	This Schedule M is included in taxable income to reverse book expense (accrual) and deduct the benefit expense when paid. This represents the elimination of the book accrual for the pension plan which are deductible for tax when actually funded or paid to the retirement trust.
190221	Fas 106 Other Retire Ben-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190241	Deferred Fuel/Gas-Fed	Reverses when refunds of over recoveries are made.	This represents the elimination of net book expense related to over/under recoveries of fuel expense, imputed capacity charges and deductions for tax purposes for past over recoveries refunded.
190251	Removal Cost - Fed	Reverses when actual dismantling costs are incurred.	For tax purposes, removal costs are deducted when incurred.
190255	Acquisition - Federal	Reverses as property is depreciated.	This represents the deduction of a portion of assets related to the Transmission Operations Control Center and Hardin Acquisitions.
190261	Obsolete Inventory - Fed	Reverses when inventory is abandoned and/or sold.	This represents the difference between inventory written off and the allowable deduction for tax.
190317	Fas 143 - Federal	Reverses when the long-lived assets are retired.	This represents the recording of liabilities for all legal obligations for the retirement of long-lived assets that result from normal operation of the those assets.
190325	Litigation Settlement - Fed	Reverses when costs are incurred.	This represents the deduction of litigation expense when paid.
190331	Accrued Medical Claims-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190351	Uncollect Accts Reserve-Fed	Reverses when actual costs are incurred.	This represents the difference between the bad debts written off (determined to be uncollectible) and the provision booked as a reasonable addition to the reserve for bad debts. Only those bad debts written off are deductible for tax.
190381	Partnership Income/Loss - Fed	Reverses over the life of the timing differences within the partnership.	This represents the timing differences for partnership income or loss.
190391	Contract Def Revenue-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these payments which are deductible for tax when actually incurred.
190397	Def. Misc. Services - Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190415	Lease - Rental Expense - Fed	Reverses as rent expense amounts and tax imputed interest income are recognized over the life of the long term agreement.	This represents different Tax/Book rental amortization amounts due to the required recognition of Section 467 imputed interest income over the life of the prepaid contract.
190421	Environmental Reserve-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190425	Mark to Market - Federal	Reverses over the life of the contract.	This represents the difference of the taxable income or tax deduction on the mark-to-market of certain contracts.
190443	Waste Site Clean Up Costs Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190445	Waste Disposal Reserve - Fed	Reverses when actual costs are incurred.	This represents the elimination of book expenses for the future clean up of hazardous waste at various locations. These costs are not deductible for tax purposes until actually incurred.
190451	Incentive-Fed	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190517	Long-Term Incentive Comp-Feder	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190519	Stock Options - Federal	Reverses when actual costs are incurred.	This represents the difference between the market value of post 2002 options on the date exercised and the option price when granted. This difference is compensation to the employee.

ENTERGY TEXAS, INC.  
ADFIT-DESCRIPTION OF TIMING DIFFERENCES  
AT DECEMBER 31, 2021

Account ID	Account Desc	REMAINING LIFE/ REVERSAL PERIOD	NARRATIVE
190525	Restricted Stock Awards-Fed	Reverses when actual costs are incurred.	This represents the difference between the deduction incurred for tax and the accrued compensation to the employee for restricted stock awards.
190561	Def Compensation - Fed	Reverses when actual payments are made.	This represents the net of: i) compensation accrued in the current tax year but not paid to employees; ii) compensation paid to employees in the current year which was deferred in a prior year; and iii) interest accrued on the unpaid balance of deferred compensation.
190603	Rate Refund-Federal	Reverses when actual payments are made.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190607	Transition Costs - Federal	Reverses as costs are amortized.	This represents the 10 year amortization of abandoned Transmission project costs.
190615	Payroll Tax Accruals - Fed	Reverses when costs are incurred.	This represents the deduction of payroll tax expense paid.
190641	Re-Organization Costs-Federal	Reverses when actual costs are incurred.	This represents the elimination of the book accrual for these costs which are deductible for tax when actually incurred.
190701	Fas 109 Adjustment - Fed	Reversal occurs over the various lives of the related temporary differences.	Represents additional deferred taxes on temporary differences due to implementation and restatement for SFAS No. 109.
190702	Fas 109 Adjustment - State	Reversal occurs over the various lives of the related temporary differences.	Represents additional deferred taxes on temporary differences due to implementation and restatement for SFAS No. 109.
190883	ADIT-Contrib CF-TAP-FED-NonCur	Reverses as charitable contributions are used on future tax returns.	Carryforward of charitable contributions not used on tax return.
190884	ADIT-Tax CR C/F-TAP-Fed-NonCur	Reverses as the tax credit is utilized on the return.	The carryforward of a federal income tax credit that has been recognized but not utilized on the federal income tax return.
190887	Fed Offset-St NonCur Carryover	Reverses as the State NOL is utilized on the return.	This represents the value of the Federal offset State net operating loss carryforwards.
190984	ADIT-NOL C/F-State-Non-current	Reverses as the State NOL is utilized on the return.	This represents the value of state net operating loss carryforwards.
190987	ADIT-NOL C/F DECON-FED-NONCUR	Reverses as the Fed NOL is utilized on the return.	This represents the value of Federal net operating loss carryforwards.
190P51	ADIT-Ben-Potnt Disall UTPs Res	Not applicable.	FIN 48 tax entries.
281121	Start Up Costs-Fed	Reverses as costs are amortized.	This represents the differences between tax deductions and book depreciation or amortization on a tax basis.
282111	Liberalized Depreciation-Fed	When an account is depreciated /amortized fully for both tax and book (and/or the account is fully retired), all timing differences will have reversed.	This represents the tax effected differences between tax deductions and book depreciation or amortization on a tax basis.
282117	Section 481A Adj Fed	Will reverse over the tax life of the assets.	This represents additional prior year depreciation resulting from the filing of Form 3115. The request for a change in accounting method was filed on 12/31/97 for two reasons: 1) Recalculation of depreciation on property still in CWP with an "in-service" date prior to 1/1/97; and 2) change in the depreciable lives of assets as part of a study by C&L.
282171	Interest Cap - Afdc - Fed	Reverses as property is depreciated.	This represents the elimination of account 432-AFUDC-Borrowed Funds which is not taxable.
282183	Nonbase - Federal - Retail	When an asset is fully depreciated for book, all differences will have reversed.	This represents the differences for certain construction costs deducted for tax when incurred, but capitalized for book.
282221	Fiber Optics-Fed	Reverses as proceeds are reinvested in similar property. Two year time period to reinvest.	This represents the differences for the tax deferral of book income related to the involuntary conversion of microwave equipment.
282223	Repairs & Maint Exp - Federal	Will reverse over the book life of the asset.	This represents the tax deduction of project costs and vegetation management costs capitalized on the books.
282241	R&E Deduction - Fed	Will reverse over the book life of the asset.	This represents the accelerated tax deduction for projects that qualify for research and experimental when incurred, but are capitalized for books.
282245	Warranty Expense - Federal	Will reverse over the book life of the asset.	This represents the accelerated tax deduction for project costs that are deducted as warranty expense, but are capitalized for books.
282351	Tax Int (Avoided Cost)-Fed	Reverses as property is depreciated.	This represents interest capitalized for tax purposes on non-transitional construction projects. Beginning with tax year 1987, interest incurred during the construction of an asset must be capitalized. For book purposes, interest is capitalized via the debt component of AFUDC.
282455	Business Dev Costs Cap- Fed	Reverses when actual costs are incurred.	This represents the costs of business development that are currently deductible for tax purposes.
282461	Computer Software Cap - Fed	Reverses as property is depreciated.	This represents the differences for computer software development costs deducted for tax when incurred, but capitalized for books.
282475	Contra Securitization -Federal	Reverses as property is depreciated.	This represents the difference for the Contra Asset recorded on the books for the plant costs recovered through securitization.
282533	Casualty Loss Deduction-Fed	Reverses as property is depreciated.	This represents the differences for the casualty loss deduction taken for tax, but not for books. The casualty loss reduces the tax basis of plant, but not the book basis of plant.
282701	Fas 109 Adjustment - Fed	When an account is depreciated /amortized fully for both tax and book (and/or the account is fully retired), all timing	Represent additional deferred taxes on depreciation set up due to implementation and restatement for SFAS No. 109.
282901	263A Method Change-DSC - Fed	Reverses as property is depreciated.	This represents the differences for certain deductible service costs deducted for tax when incurred, but capitalized for books.
282903	Units of Production Ded - Fed	Will reverse over the book life of the asset.	This represents the tax deduction of certain production plant cost projects as repairs, which are capitalized on the books.
282907	Unit of Property Ded-Trans-Fed	Will reverse over the book life of the asset.	This represents the tax deduction of certain project costs capitalized on the books.
283149	Reg Asset Covid 19 - Fed	Will reverse over the book life of the regulatory asset.	This represents the difference between book and tax associated with the Covid 19 Regulatory Asset.
283151	Regulatory Asset - Federal	Will reverse over the book life of the regulatory asset.	This represents the difference between book and tax associated with the Reg Asset on deferred storm costs.
283213	SFAS 158 Def Tax Liability-Fed	Reverses as post retirement obligations are funded.	Deferred tax on post retirement benefit plan regulatory assets.

ENTERGY TEXAS, INC.  
ADFIT-DESCRIPTION OF TIMING DIFFERENCES  
AT DECEMBER 31, 2021

Account ID	Account Desc	REMAINING LIFE/ REVERSAL PERIOD	NARRATIVE
283221	Bond Reacquisition Loss - Fed	Remaining life as of 6/30/09 is 177 months.	This represents the difference for losses on reacquired debt that are amortized for books and deducted for tax in the year of reacquisition.
283225	Section 475 Adjustment-Fed	Reverses over the life of the contract.	This represents the difference on the taxable income or tax deduction on the mark-to-market of certain contracts.
283229	Other Sec 475 Adj-MTM Liab-Fed	Reverses over the life of the contract.	This represents the difference on the taxable income or tax deduction on the mark-to-market of certain contracts.
283247	Transco Costs - Federal	Reverses as property is depreciated.	This represents the TRANSCO and transition to competition costs capitalized for books and the reversal of book amortization.
283249	Deferred Storm Costs - Federal	Reverses as the regulatory asset is reduced.	This represents the difference for the Securitized Storm costs recorded on the books for the plant costs recovered through securitization.
283345	Misc Cap Costs-Fed	Reverses as costs are amortized.	This represents the elimination of the book amortization of IRC section 263A costs.
283349	Reg Asset-Storm Costs-Fed	Will reverse over the book life of the regulatory asset.	This represents the difference between book and tax associated with various storm capitalized reg assets.
283361	Prepaid Expenses Federal	Reverses as book asset is charged to book expense.	Represents the differences for prepaid expenses amortized for books but deducted for tax.
283401	Acc Dfit Turgen	Remaining life as of 6/30/09 is 36 months.	Represents tax effects for interest costs deducted for tax when incurred, but capitalized for book.
283457	Spindletop Capital Cost-Federa	Reverses as transportation costs are amortized.	This represents the elimination of the book amortization of fuel transportation costs that were deducted for tax when incurred.
283701	Fas 109 Adjustment - Fed	Reversal occurs over the various lives of the related temporary differences.	Represents additional deferred taxes on temporary differences due to implementation and restatement for SFAS109
283702	Fas 109 Adjustment - State	Reversal occurs over the various lives of the related temporary differences.	Represents additional deferred taxes on temporary differences due to implementation and restatement for SFAS109

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-7.4b Adjustments to ADFIT**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Line No.	Account and Description	Adjustment	Workpaper Reference	Reference Schedule G-7.4
1	190111: Intrst/Tax-Tax Deficienci-Fed <sup>(1)</sup>	(1,932,000)	WP/P AJ 10.5	Page 4 of 8
2	190151: Taxable Unbilled Revenue-Fed <sup>(1)</sup>	(10,195,878)	WP/P AJ 10.5	Page 4 of 8
3	190161: Property Ins Reserve-Fed <sup>(2)</sup>	9,552,481	WP/P AJ 10.5	Page 4 of 8
4	190211: Unfunded Pension Exp-Fed <sup>(2)</sup>	5,215,738	WP/P AJ 10.5	Page 4 of 8
5	190213: SFAS 158 Def Tax Asset - Fed <sup>(1)</sup>	(19,975,721)	WP/P AJ 10.5	Page 4 of 8
6	190215: Supplemental Pension Plan-Fed <sup>(2)</sup>	47,322	WP/P AJ 10.5	Page 4 of 8
7	190221: Fas 106 Other Retire Ben-Fed <sup>(1)</sup>	19,547,806	WP/P AJ 10.5	Page 4 of 8
8	190241: Deferred Fuel/Gas-Fed <sup>(1)</sup>	10,138,815	WP/P AJ 10.5	Page 4 of 8
9	190251: Removal Cost - Fed <sup>(2)</sup>	8,414,912	WP/P AJ 10.5	Page 4 of 8
10	190317: Fas 143 - Federal <sup>(1)</sup>	(94,221)	WP/P AJ 10.5	Page 4 of 8
11	190331: Accrued Medical Claims-Fed <sup>(1)</sup>	(754,661)	WP/P AJ 10.5	Page 4 of 8
12	190351: Uncollect Accts Reserve-Fed <sup>(1)</sup>	(1,220,974)	WP/P AJ 10.5	Page 4 of 8
13	190381: Partnership Income/Loss - Fed <sup>(1)</sup>	12,827	WP/P AJ 10.5	Page 4 of 8
14	190391: Contract Def Revenue-Fed <sup>(1)</sup>	(114,447)	WP/P AJ 10.5	Page 4 of 8
15	190397: Def. Misc. Services - Fed <sup>(1)</sup>	(9,458)	WP/P AJ 10.5	Page 4 of 8
16	190445: Waste Disposal Reserve - Fed <sup>(1)</sup>	(235,460)	WP/P AJ 10.5	Page 4 of 8
17	190561: Def Compensation - Fed <sup>(1)</sup>	(32,457)	WP/P AJ 10.5	Page 4 of 8
18	190603: Rate Refund-Federal <sup>(1)</sup>	(5,225,871)	WP/P AJ 10.5	Page 4 of 8
19	190607: Transition Costs - Federal <sup>(1)</sup>	(213,790)	WP/P AJ 10.5	Page 4 of 8
20	190641: Re-Organization Costs-Federal <sup>(2)</sup>	(1,388,322)	WP/P AJ 10.5	Page 4 of 8
21	190701: Fas 109 Adjustment - Fed <sup>(1)</sup>	(48,840,220)	WP/P AJ 10.5	Page 4 of 8
22	190702: Fas 109 Adjustment - State <sup>(1)</sup>	(2,914,461)	WP/P AJ 10.5	Page 4 of 8
23	190883: ADIT-Contrib CF-TAP-FED-NonCur <sup>(1)</sup>	(335,580)	WP/P AJ 10.5	Page 4 of 8
24	190884: ADIT-Tax CR C/F-TAP-Fed-NonCur <sup>(1)</sup>	(2,602,842)	WP/P AJ 10.5	Page 4 of 8
25	190887: Fed Offset-St NonCur Carryover <sup>(1)</sup>	3,108	WP/P AJ 10.5	Page 4 of 8
26	190984: ADIT-NOL C/F-State-Non-current <sup>(1)</sup>	(14,798)	WP/P AJ 10.5	Page 4 of 8
27	190987: ADIT-NOL C/F DECON-FED-NONCUR <sup>(1)</sup>	(537,281,616)	WP/P AJ 10.5	Page 4 of 8
28	190P51: ADIT-Ben-Potnt Disall UTPs Res <sup>(1)</sup>	(200,000)	WP/P AJ 10.5	Page 4 of 8
29	282111: Liberalized Depreciation-Fed <sup>(3)</sup>	54,520,268	WP/P AJ 10.6 & AJ 30.2	Page 2 of 8
30	282475: Contra Securitization -Federal <sup>(1)</sup>	(41,581,100)	WP/P AJ 10.6	Page 2 of 8
31	282701: Fas 109 Adjustment - Fed <sup>(1)</sup>	(119,914,434)	WP/P AJ 10.6	Page 2 of 8
32	282903: Units of Production Ded - Fed <sup>(2)</sup>	201,098	WP/P AJ 10.6	Page 2 of 8
33	283151: Regulatory Asset - Federal <sup>(2)</sup>	12,829,976	WP/P AJ 10.6	Page 3 of 8
34	283213: SFAS 158 Def Tax Liability-Fed <sup>(1)</sup>	19,975,721	WP/P AJ 10.6	Page 3 of 8
35	283225: Section 475 Adjustment-Fed <sup>(1)</sup>	559,723,384	WP/P AJ 10.6	Page 3 of 8
36	283247: Transco Costs - Federal <sup>(1)</sup>	24,630	WP/P AJ 10.6	Page 3 of 8
37	283249: Deferred Storm Costs - Federal <sup>(1)</sup>	(3,095)	WP/P AJ 10.6	Page 3 of 8
38	283345: Misc Cap Costs-Fed <sup>(1)</sup>	(1,946,162)	WP/P AJ 10.6	Page 3 of 8
39	283349: Reg Asset-Storm Costs-Fed <sup>(1)</sup>	2,275,866	WP/P AJ 10.6	Page 3 of 8
40	283361: Prepaid Expenses Federal <sup>(2)</sup>	(2,662,184)	WP/P AJ 10.6	Page 3 of 8
41	283701: Fas 109 Adjustment - Fed <sup>(1)</sup>	8,899,916	WP/P AJ 10.6	Page 3 of 8
42	283702: Fas 109 Adjustment - State <sup>(1)</sup>	12,448,603	WP/P AJ 10.6	Page 3 of 8
43	<b>Total</b>	<b>(75,857,281)</b>		

Notes:

<sup>(1)</sup> Adjustment to eliminate item from filing. Item not allowed for rate making purposes.

<sup>(2)</sup> To adjust to the appropriate level.

<sup>(3)</sup> To remove Rita, Gustav, Ike, Laura, Delta, AMS, and Incentive Compensation.

**Entergy Texas, Inc.**  
**Cost of Service**  
**Schedule G-7.4c ADFIT and ITC - Plant Adjustments & Allocations**  
**Electric**  
**For the Test Year Ended December 31, 2021**

<b>Account</b>	<b>Description</b>	<b>Federal ADIT</b>
190181	CIAC	
	Montgomery County Power Station	(375,406)
	Hardin County Common	21,364
	Hardin County Unit 1	45,394
	Hardin County Unit 2	45,394
	HEB Backup Generator	-
	HEB Grocery Company	-
	Total	<u>(263,254)</u>
190255	Acquisition - Federal	
	Montgomery County Power Station	-
	Hardin County Common	(8,611,969)
	Hardin County Unit 1	-
	Hardin County Unit 2	-
	HEB Backup Generator	-
	HEB Grocery Company	0
	Total	<u>(8,611,969)</u>
190641	Misc Reserves	
	Montgomery County Power Station	140,884
	Hardin County Common	-
	Hardin County Unit 1	-
	Hardin County Unit 2	-
	HEB Backup Generator	71
	HEB Grocery Company	-
	Total	<u>140,955</u>
282111	Liberalized Depreciation	
	Montgomery County Power Station	5,225,603
	Hardin County Common	26,029
	Hardin County Unit 1	102,566
	Hardin County Unit 2	102,566
	HEB Backup Generator	21,262
	HEB Grocery Company	(10,254)
	Total	<u>5,467,772</u>
282171	AFUDC Interest Cap	
	Montgomery County Power Station	(4,197,743)
	Hardin County Common	-
	Hardin County Unit 1	-

<b>Account</b>	<b>Description</b>	<b>Federal ADIT</b>
	Hardin County Unit 2	-
	HEB Backup Generator	(1,591)
	HEB Grocery Company	-
	<b>Total</b>	<b>(4,199,334)</b>
282245	Warranty Expense	
	Montgomery County Power Station	(139,291)
	Hardin County Common	-
	Hardin County Unit 1	-
	Hardin County Unit 2	-
	HEB Backup Generator	
	HEB Grocery Company	
	<b>Total</b>	<b>(139,291)</b>
282351	Tax Interest Avoided Cost	
	Montgomery County Power Station	8,108,231
	Hardin County Common	-
	Hardin County Unit 1	-
	Hardin County Unit 2	-
	HEB Backup Generator	3,235
	HEB Grocery Company	-
	<b>Total</b>	<b>8,111,466</b>
282455	Business Development	
	Montgomery County Power Station	-
	Hardin County Common	-
	Hardin County Unit 1	-
	Hardin County Unit 2	-
	HEB Backup Generator	68,801
	HEB Grocery Company	-
	<b>Total</b>	<b>68,801</b>
	<b>Total ADIT for Plant Additions</b>	<b>575,146</b>



**Entergy Texas, Inc.**  
**Cost of Service**  
**Total Electric book Balances of Accumulated Tax Deferrals**  
**For The Test Year Ended December 31, 2021**

<u>Account</u>	<u>Description</u>	<u>December - 20</u>	<u>Additions</u>	<u>Reductions</u>	<u>December - 21</u>	<u>Adjustments</u>	<u>As Adjusted</u>
	Summary of Rate Case Expenses						
1823T0	2017 Case – Docket No. 48371	(929,306)	436,991	-	(492,315)	492,315	-
283151	Total Expenses reflected in 283151	<u>(929,306)</u>	<u>436,991</u>	<u>-</u>	<u>(492,315) *</u>	<u>492,315</u>	<u>-</u>

\* The total reflected on this schedule does not tie to Schedule G-7.4 page 3 of 9 since rate case expenses only make up a portion of the balance in Account 283151.

ENTERGY TEXAS, INC.  
ANALYSIS OF INVESTMENT TAX CREDIT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2021

Line No.	Description	Workpaper Reference	
1	Investment Tax Credits Earned in Test Period		0
2			
3	Gross Investment Tax Credits		0
4			
5	Less:		
6	Amortization of Investment Tax Credits	WP/G-7.1-3	(616,777)
7	Pro Forma Adjustment (if any):		
8	Pro Forma Amortization Adjustment		(214,700)
9			
10	Total Amortization		(831,477)
11			
12	INVESTMENT TAX CREDIT ADJUSTMENT		(\$831,477)
13			
14			
15			
16	<u>Test:</u>		
17			
18	Stripped Book Depreciation Rate Requested	WP/G-7.5 /3	2.692%
19			
20	Amortization of Investment Tax Credits		831,477
21	Gross Amortizable Base (exclude QPEs)	SCH G-7.5a/2 ÷	30,886,966
22			
23			2.692%

ENTERGY TEXAS, INC.  
ANALYSIS OF INVESTMENT TAX CREDIT  
FOR THE 12 MONTHS ENDED DECEMBER 31, 2021

Line No.	Description	Workpaper Reference	
1			
2	ITC Base - Total Electric	SCH G-7.5a/2	30,886,966
3	Stripped Book Depreciation Rate Requested	WP/G-7.5 /3	2.692%
4	ITC Amortization - Total Electric		831,477
5			
6	Less Book Amortization (12 mos ending 12/31/2021)	WP/G-7.1-3	(616,777)
7			
8	ITC Amortization Adjustment		214,700

Amounts may not add or tie to other schedules due to rounding.  
Sponsored by: Stacey Whaley

ENTERGY TEXAS, INC.  
INVESTMENT TAX CREDIT - UTILIZED  
1962 THROUGH 2021

PER LATEST TAX RETURN FILED AND IRS ADJUSTMENTS						
LINE No.	YEAR	QPE and OTHER ITC	Workpaper Reference	RECAPTURE	Workpaper Reference	ITC NET OF RECAPTURE
1	1962	1,049,524	WP/G-7.5a/1	-	WP/G-7.5a/2	1,049,524
2	1963	1,103,312	WP/G-7.5a/1	-	WP/G-7.5a/3	1,103,312
3	1964	515,767	WP/G-7.5a/1	(223)	WP/G-7.5a/4	515,544
4	1965	540,093	WP/G-7.5a/1	(31,222)	WP/G-7.5a/5	508,871
5	1966	1,657,143	WP/G-7.5a/1	(209)	WP/G-7.5a/6	1,656,934
6	1967	1,412,009	WP/G-7.5a/1	(2,197)	WP/G-7.5a/7	1,409,812
7	1968	2,640,490	WP/G-7.5a/1	(56,735)	WP/G-7.5a/8	2,583,755
8	1969	2,160,271	WP/G-7.5a/1	-	WP/G-7.5a/9	2,160,271
9	1970	3,271,822	WP/G-7.5a/1	-	WP/G-7.5a/10	3,271,822
10	1971	3,145,136	WP/G-7.5a/1	(11,506)	WP/G-7.5a/11	3,133,630
11	1972	4,156,176	WP/G-7.5a/1	(4,795)	WP/G-7.5a/12	4,151,381
12	1973	1,654,256	WP/G-7.5a/1	(44,406)	WP/G-7.5a/13	1,609,850
13	1974	3,062,239	WP/G-7.5a/1	(10,229)	WP/G-7.5a/14	3,052,010
14	1975	16,329,903	WP/G-7.5a/1	(15,697)	WP/G-7.5a/15	16,314,206
15	1976	20,899,596	WP/G-7.5a/1	(46,943)	WP/G-7.5a/42	20,852,653
16	1977	22,500,453	WP/G-7.5a/1	(148,185)	WP/G-7.5a/42	22,352,268
17	1978	14,590,712	WP/G-7.5a/1	(69,202)	WP/G-7.5a/18	14,521,510
18	1979	11,803,084	WP/G-7.5a/1	(88,155)	WP/G-7.5a/19	11,714,929
19	1980	15,510,318	WP/G-7.5a/1	(23,107)	WP/G-7.5a/20	15,487,211
20	1981	34,498,990	WP/G-7.5a/1	(72,981)	WP/G-7.5a/21	34,426,009
21	1982	-	WP/G-7.5a/1	(62,291)	WP/G-7.5a/22	(62,291)
22	1983	-	WP/G-7.5a/1	(24,535)	WP/G-7.5a/22	(24,535)
23	1984	-	WP/G-7.5a/1	(1,763,488)	WP/G-7.5a/23	(1,763,488)
24	1985	-	WP/G-7.5a/1	(9,919)	WP/G-7.5a/24	(9,919)
25	1986-1991	-	WP/G-7.5a/1	-		-
26	1992	3,008,370	WP/G-7.5a/1	-		3,008,370
27	1993	3,677,756	WP/G-7.5a/1	-		3,677,756
28	1994-1996	-	WP/G-7.5a/1	-		-
29	1997	40,915,921	WP/G-7.5a/1	-		40,915,921
30	1998	59,132,713	WP/G-7.5a/1	-		59,132,713
31	1999	30,333,361	WP/G-7.5a/1	-		30,333,361
32	2000-2021	-	WP/G-7.5a/1	-		-
33		<u>299,569,415</u>		<u>(2,486,025)</u>		<u>297,083,390</u>

Amounts may not add or tie to other schedules due to rounding.  
Sponsored by: Stacey Whaley

**ENTERGY TEXAS, INC.**  
**INVESTMENT TAX CREDIT - UTILIZED**  
**RECONCILIATION TO AMORTIZABLE BASE ON SCHEDULE G-7.5**

<b>LINE No.</b>		<b>Workpaper Reference</b>	<b>Total</b>	<b>ETI</b>	<b>EGSL</b>
1	Total Company ITC Utilized	SCH G-7.5a/1	297,083,390	71,769,630	225,313,760
2					
3	Less:				
4	Gas Department - Pre 1971	WP/G-7.5a/58	(122,797)		(122,797)
5	Steam Department - Pre 1971	WP/G-7.5a/58	(800,352)		(800,352)
6	Leased Equipment - Pre 1971	WP/G-7.5a/58	(136,732)		(136,732)
7	Electric Department - Pre 1971 (Fully Amortized)	WP/G-7.5a/58	(13,093,049)	(5,123,161)	(7,969,888)
8	Gas Department - Post 1970	WP/G-7.5a/59-60	(1,183,605)		(1,183,605)
9	Steam Department - Post 1970	WP/G-7.5a/59-60	(320,159)		(320,159)
10	Texas Non-Operating - Post 1970	WP/G-7.5a/59-60	(484)	(484)	
11	Leased Equipment - Post 1970	WP/G-7.5a/59-60	(4,056,756)		(4,056,756)
12	Electric Department - Post 1970 (Fully Amortized)	WP/G-7.5a/59-60	(30,336,706)	(16,555,837)	(13,780,869)
13	Production Electric Post 1970	WP/G-7.5a/59-60	(38,927,771)	(19,203,182)	(19,724,589)
14	Accounting Order Deferral	WP/G-7.5a/44	(2,139,633)		(2,139,633)
15	Abeyed River Bend	WP/G-7.5a/54	(64,824,128)		(64,824,128)
16	TOTAL ELECTRIC ITC GROSS AMORTIZABLE BASE		141,141,218	30,886,966	110,254,252

**ENTERGY TEXAS, INC.**  
**INVESTMENT TAX CREDIT GENERATED BUT NOT UTILIZED**  
**FOR THE 12 MONTHS ENDED DECEMBER 31, 2021**

The Company's Investment Tax Credits were fully utilized by the end of 1999.

ENTERGY TEXAS, INC.  
INVESTMENT TAX CREDIT UTILIZED - STAND ALONE BASIS  
1962 THROUGH 2021

LINE No.	YEAR	Sch G-7.5a PER LATEST TAX RETURN FILED AND IRS ADJUSTMENTS QPE and	LESS GAS DEPARTMENT	LESS STEAM DEPARTMENT	TOTAL ELECTRIC	Sch G-7.5c TOTAL ELECTRIC STAND ALONE	DIFFERENCE
		OTHER ITC					
1	1962	1,049,524			1,049,524	1,049,524	-
2	1963	1,103,312			1,103,312	1,103,312	-
3	1964	515,767			515,767	515,767	-
4	1965	540,093	The total 1962 through 1970 Gas and Steam is show on Line 9.		540,093	540,093	-
5	1966	1,657,143			1,657,143	1,657,143	-
6	1967	1,412,009			1,412,009	1,412,009	-
7	1968	2,640,490			2,640,490	2,640,490	-
8	1969	2,160,271			2,160,271	2,160,271	-
9	1970	3,271,822	(122,963)	(800,357)	2,348,502	2,348,502	-
10	1971	3,145,136	(21,786)	(5,389)	3,117,961	3,117,961	-
11	1972	4,156,176	(27,172)	(5,323)	4,123,681	4,123,681	-
12	1973	1,654,256	(26,055)	(4,066)	1,624,135	1,624,135	-
13	1974	3,062,239	(35,787)	(3,338)	3,023,114	3,023,114	-
14	1975	16,329,903	(60,340)	(3,099)	16,266,464	16,266,464	-
15	1976	20,899,596	(183,767)	(27,856)	20,687,973	21,054,182	(366,209)
16	1977	22,500,453	(108,576)	(83,142)	22,308,735	24,243,915	(1,935,180)
17	1978	14,590,712	(92,412)	11,108	14,509,408	13,242,946	1,266,462
18	1979	11,803,084	(150,284)	(4,948)	11,647,852	7,146,210	4,501,642
19	1980	15,510,318	(103,749)	(98,729)	15,307,840	13,469,000	1,838,840
20	1981	34,498,990	-	-	34,498,990	26,835,370	7,663,620
21	1982-1991	-	-	-	-	-	-
22	1992	3,008,370	-	-	3,008,370	2,692,434	315,936
23	1993	3,677,756	-	-	3,677,756	3,727,986	(50,230)
24	1994	-	-	-	-	11,408,477	(11,408,477)
25	1995	-	-	-	-	13,983,716	(13,983,716)
26	1996	-	-	-	-	13,181,381	(13,181,381)
27	1997	40,915,921	(173,963)	(55,472)	40,686,486	27,937,031	12,749,455
28	1998	59,132,713	(173,174)	(40,248)	58,919,291	59,269,187	(349,896)
29	1999	30,333,361	(51,855)	(9,412)	30,272,094	38,694,176	(8,422,082)
30	2000	-	-	-	-	1,191,937	(1,191,937)
31	2001-2021	-	-	-	-	-	-
32		299,569,415	(1,331,883)	(1,130,271)	297,107,261	319,660,414	(22,553,153)

Amounts may not add or tie to other schedules due to rounding.  
Sponsored by: Stacey Whaley and Allison P. Lofton

ENTERGY TEXAS, INC.  
INVESTMENT TAX CREDIT UTILIZED - STAND ALONE BASIS  
RECONCILIATION TO AMORTIZABLE BASE ON SCHEDULE G-7.5

LINE No.		Total	ETI	EGSL
1	Utilized on a Total Electric Stand Alone Basis (From page 1 of G-7.5c)	319,660,414	71,769,630	247,890,784
2	Utilized on a Total Electric Stand Alone Basis at 6/30/11	319,660,414	71,769,630	247,890,784
3	Less:			
4	Expired ITC, included in GSU Acquisition Docket No. 11292	(21,341,924)		(21,341,924)
5	ITC Recapture - Total <sup>1</sup>	(2,486,025)		(2,486,025)
6	Add back ITC Recapture - Gas and Steam Departments	35,241		35,241
7	Leased Equipment - Pre 1971 (fully amortized)	(136,732)		(136,732)
8	Electric Department - Pre 1971 (fully amortized)	(13,093,049)	(5,123,161)	(7,969,888)
9	Texas Non-Operating - Post 1970	(484)	(484)	
10	Leased Equipment - Post 1970	(4,056,756)		(4,056,756)
11	Electric Department - Post 1970 (fully amortized)	(30,336,706)	(16,555,837)	(13,780,869)
12	Production Electric Post 1970	(38,927,771)	(19,203,182)	(19,724,589)
13	Accounting Order Deferral	(2,139,633)		(2,139,633)
14	Abeyed River Bend	(66,035,357)		(66,035,357)
15	TOTAL ELECTRIC ITC GROSS AMORTIZABLE BASE	141,141,218	30,886,966	110,254,252

<sup>1</sup> See Schedule G-7.5a, page 1 for the breakdown of the ITC Recapture by vintage year.



**ENTERGY TEXAS, INC.  
ITC ELECTIONS  
AS OF DECEMBER 31, 2021**

The Company has made the following elections with regard to investment tax credits (ITC):

Elected under the provisions of Section 46(a)(2)(E) and 48(n)(1) of the Internal Revenue Code of 1954, as amended prior to the Tax Reform Act of 1985, to claim the additional 1% and 1/2% Employee Stock Ownership Plan credits.

Elected ratable flow through of ITC as a reduction to cost of service pursuant to IRC Section 46(f)(2).

Elected a 10% rate with one-half tax basis reduction for years 1983-1985, in lieu of taking ITC at 8% with no basis reduction. ITC generated after 1985 was subject to a full basis reduction with no election available for a reduced ITC rate.

**ENTERGY TEXAS, INC.**  
**Cost of Service**  
**Schedule G-7.5e - FERC Account 255 Balance**  
**For The Test Year Ended December 31, 2021**

Account 255.1 - Electric Non-Nuclear	(9,325,188)
<b>Total Account 255</b>	<b><u>(9,325,188)</u></b>

Sponsored by: Stacey Whaley and Allison P. Lofton

Amounts may not add or agree with other schedules due to rounding.

Entergy Texas, Inc.  
Cost of Service  
Schedule G-7.6 Analysis of Test Year FIT and Requested FIT  
Tax Method 2  
Electric  
For the Twelve Months Ended December 31, 2021

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL ELECTRIC TEST YEAR	TOTAL ELECTRIC AS REQUESTED	TEXAS RETAIL AS REQUESTED
1	<b>TOTAL REVENUE REQUIREMENT</b>	WP/ G-7.6-2	1,836,447,342	965,792,792	965,792,792
2					
3	<b>LESS: COST OF SERVICE ITEMS</b>				
4	FUEL AND PURCHASED POWER EXPENSES	WP/ G-7.6-2	1,057,634,045	204,178,213	204,178,213
5	O&M EXPENSES	WP/ G-7.6-2	145,133,862	301,459,898	301,459,898
6	DEPRECIATION EXPENSES	WP/ G-7.6-2	183,844,340	265,590,933	265,590,933
7	AMORTIZATION EXPENSES	WP/ G-7.6-2	30,577,723	38,738,045	38,738,045
8	DEPRECIATION AND AMORTIZATION EXPENSES	WP/ G-7.6-2	2,333,869	7,902,165	7,902,165
9	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENT				-
10	ACCRETION EXPENSES	WP/ G-7.6-2	457,091	-	-
11	REGULATORY DEBITS	WP/ G-7.6-2	29,067,703	12,568,187	12,568,187
12	REGULATORY CREDITS	WP/ G-7.6-2	(33,270,206)	(3,630,559)	(3,630,559)
13	CUSTOMER DEPOSITS			20,713	20,713
14	OTHER CREDIT FEES			360,994	360,994
15	TAXES OTHER THAN INCOME	WP/ G-7.6-2	94,969,570	78,611,439	78,611,439
16	GAIN FROM DISPOSITION OF ALLOWANCE	WP/ G-7.6-2			-
17	<b>TOTAL COST OF SERVICE ITEMS</b>		<b>1,510,747,996</b>	<b>905,800,028</b>	<b>905,800,028</b>
18					
19	<b>NET BOOK INCOME (LOSS) BEFORE INCOME TAXES</b>	WP/ G-7.6-2	<b>325,699,346</b>	<b>59,992,764</b>	<b>59,992,764</b>
20					
21	<b>ADDITIONS (DEDUCTIONS) NOT INCLUDED IN COST OF SERVICE:</b>				
22					
23	<b>OTHER ADJUSTMENTS AND RECLASSES</b>				
24	CURRENT STATE INCOME TAX	WP/ G-7.6-3	(700,000)	-	-
25	INTEREST EXPENSE RECLASS	WP/ G-7.6-4	(80,108,854)	(73,387,785)	(73,387,785)
26	GAIN ON DISPOSITION RECLASS	WP/ G-7.6-4	641,401	-	-
27	DISALLOWED EXPENSES RECLASS	WP/ G-7.6-4	(4,680,209)	-	-
28	EQUITY EARNINGS IN SUBS RECLASS	WP/ G-7.6-4	2,634,276	-	-
29	<b>TOTAL OTHER ADJUSTMENTS AND RECLASSES</b>		<b>(82,213,386)</b>	<b>(73,387,785)</b>	<b>(73,387,785)</b>
30					
31	<b>MP - PERMANENT DIFFERENCES</b>				
32	PV_M_150: N/D EXP PER SECS 162 & 274-(PER520)	WP/ G-7.6-3	(64,667)	(64,667)	(64,667)
33	PV_M_161: OFFICER'S LIFE INS-(PER540)	WP/ G-7.6-3	(1,078,765)	-	-
34	PV_M_2094: EQUITY-NET EARNINGS-ADD BACK-(PER900)		(49,260)	-	-
35	PV_M_2576: LTIP SETTLEMENTS - (PERP74)		(83,520)	-	-
36	PV_M_2577: RSAs VESTED - (PERE75)	WP/ G-7.6-3	499	499	499
37	PV_M_79: DEPLETION-(PER800)	WP/ G-7.6-3	(211)	-	-
38	PV_M_88: EOI/ESI TAXES-(PERA20)	WP/ G-7.6-3	(2,014,643)	(2,014,643)	(2,014,643)
39	PV_M_92: EQUITY-NET EARNINGS-DOMESTIC SUBS-(PER900)	WP/ G-7.6-3	(2,634,276)	-	-
40	<b>Total MP - PERMANENT DIFFERENCES</b>	WP/ G-7.6-3	<b>(5,924,843)</b>	<b>(2,078,811)</b>	<b>(2,078,811)</b>
41	=====				
42	<b>MTN - TEMPORARY NON-CURRENT ADJUSTMENTS</b>				
43	PV_M_111: INCENTIVE COMP-190451 (103P06)	WP/ G-7.6-3	1,894,794	1,894,794	1,894,794
44	PV_M_112: INCENTIVE COMP-190451 (103P22)	WP/ G-7.6-3	(145,635)	(145,635)	(145,635)
45	PV_M_116: INJ & DAM RES-190171 (100G24)	WP/ G-7.6-3	(90,143)	(90,143)	(90,143)
46	PV_M_126: INTEREST/TAX ON TAX DEFICIENCY-190111 (100400)	WP/ G-7.6-3	1,400,000	-	-
47	PV_M_133: LEASE/RENTAL PAYMENTS -190415 (103E04)	WP/ G-7.6-3	102,028	102,028	102,028
48	PV_M_136: LITIGATION ACCRUAL- 190325 (105K06)	WP/ G-7.6-3	(100,000)	-	-
49	PV_M_138: LONG TERM INCENT COMP PLAN-190517 (103P74)	WP/ G-7.6-3	(48,733)	(48,733)	(48,733)
50	PV_M_164: OPT GRANT (2003 & FWRD)-190519 (104E00)	WP/ G-7.6-3	49,410	49,410	49,410
51	PV_M_1696: RESTRICTED STOCK AWARD-190525 (104E75)	WP/ G-7.6-3	(251,497)	(251,497)	(251,497)
52	PV_M_172: PENSION & HOSP RESV-190331 (100G64)	WP/ G-7.6-3	289,724	-	-
53	PV_M_176: PREPAID EXPENSES-283361 (703R00)	WP/ G-7.6-3	205,966	205,966	205,966
54	PV_M_178: PROP INSUR RESV-190161 (100G04)	WP/ G-7.6-3	2,848,881	(1,699,919)	(1,699,919)
55	PV_M_1837: SYSTEM AGREEMENT SUPPLIER REFUND-190165 (701C)	WP/ G-7.6-3	-	-	-
56	PV_M_185: RATE REFUND-LIABILITY-190603 (105404)	WP/ G-7.6-3	23,297,873	-	-
57	PV_M_187: REG ASSET-GUSTAV & IKE-283151 (705A01)	WP/ G-7.6-3	3,338,812	1,628,218	1,628,218
58	PV_M_188: REG CAPITALIZED COSTS-ASSETS-283151 (701A03)	WP/ G-7.6-3	4,186,495	-	-
59	PV_M_1936: STORM - REG ASSET 283151 (705A05)	WP/ G-7.6-3	-	-	-
60	PV_M_200: RESV UNCOLLECT ACCTS-190351 (100G80)	WP/ G-7.6-3	(10,996,117)	-	-
61	PV_M_2093: FAS 143-LIABILITIES-190317 (102M01)	WP/ G-7.6-3	457,091	-	-
62	PV_M_21: BOND REACQUISITION LOSS-ASSETS-283221 (701104)	WP/ G-7.6-3	722,002	722,002	722,002
63	PV_M_2101: DEFERRED REGULATORY EXP-ETI-283247 (704Z00)	WP/ G-7.6-3	2,025,853	-	-
64	PV_M_211: SEC 475 ADJ - MTM-283225 (704V01)	WP/ G-7.6-3	(77,217,648)	-	-
65	PV_M_2128: OPEB ASSETS-190221 (100G4A)	WP/ G-7.6-3	(920,533)	-	-
66	PV_M_2129: OPEB LIABILITIES-190221 (100G4L)	WP/ G-7.6-3	(7,624,126)	-	-
67	PV_M_2130: PENSION ASSETS-190211 (100W0A)	WP/ G-7.6-3	11,569,426	11,569,426	11,569,426
68	PV_M_2131: PENSION LIABILITIES-190211 (100W0L)	WP/ G-7.6-3	(8,168,426)	(8,168,426)	(8,168,426)
69	PV_M_2132: NQ PENSION ASSETS-190215 (10140A)	WP/ G-7.6-3	194,482	194,482	194,482
70	PV_M_2133: NQ PENSION LIABILITIES-190215 (10140L)	WP/ G-7.6-3	(707,188)	(707,188)	(707,188)

Entergy Texas, Inc.  
Cost of Service  
Schedule G-7.6 Analysis of Test Year FIT and Requested FIT  
Tax Method 2  
Electric  
For the Twelve Months Ended December 31, 2021

LINE NO.	DESCRIPTION	WORKPAPER REFERENCE	TOTAL ELECTRIC TEST YEAR	TOTAL ELECTRIC AS REQUESTED	TEXAS RETAIL AS REQUESTED
71	PV_M_2146: RATE REFUND-ASSETS-190603 (105403)	WP/ G-7.6-3	131,970	-	-
72	PV_M_2150: STORM & OTHER DEF COSTS-LIAB-283345 (701A08)	WP/ G-7.6-3	(13,280,204)	-	-
73	PV_M_2161: ARO DEPRECIATION-190317 (102M0D)	WP/ G-7.6-3	43,089	-	-
74	PV_M_219: SECURITIZATION-282475 (502900)	WP/ G-7.6-3	(7,412,565)	-	-
75	PV_M_226: STORM & OTHER DEF COSTS-ASSETS-283349 (701A09)	WP/ G-7.6-3	(10,325,364)	-	-
76	PV_M_2311: TRANSMISSION AMORTIZATION-190607 (900M23)	WP/ G-7.6-3	(1,018,046)	-	-
77	PV_M_252: TAXABLE UNBILLED REVENUE-190151 (100C02)	WP/ G-7.6-3	12,225,100	-	-
78	PV_M_2541: METERS BOOK BASIS Elec - 282111 (701A01)	WP/ G-7.6-3	2,333,869	2,333,869	2,333,869
79	PV_M_2568: REGULATORY ASSET COVID19-283149 (701C19)	WP/ G-7.6-3	1,148,276	1,148,276	1,148,276
80	PV_M_2571: PAYROLL TAX ACCRUAL-190615 (105G07)	WP/ G-7.6-3	(1,618,607)	-	-
81	PV_M_2618: OTHER SEC 475 ADJ - MTM LIAB-283XXX (704V0R)	WP/ G-7.6-3	(29,463,998)	(29,463,998)	(29,463,998)
82	PV_M_2619: OTHER SEC 475 ADJ - MTM ASSET-190425 (704V0R)	WP/ G-7.6-3	-	-	-
83	PV_M_2632: M&S INVENTORY RESERVE-190261 (100G83)	WP/ G-7.6-3	279,330	279,330	279,330
84	PV_M_269: WASTE DISPOSAL RESV-190445 (100G54)	WP/ G-7.6-3	34,015	-	-
85	PV_M_270: WASTE SITE CLEANUP-RETAIL-190443 (103K24)	WP/ G-7.6-3	(20,000)	(20,000)	(20,000)
86	PV_M_293: DEFERRED COMP-190561 (103P64)	WP/ G-7.6-3	(18,594)	-	-
87	PV_M_339: MISC RESERVES-CONTRA-190641 (105W04)	WP/ G-7.6-3	-	-	-
88	PV_M_349: DEFERRED COSTS-190397 (107412)	WP/ G-7.6-3	-	-	-
89	PV_M_54: CONTRIBUTION CARRYOVER-190883 (900900)	WP/ G-7.6-3	-	-	-
90	PV_M_70: DEFERRED CONTRACT REVENUE-190391 (103700)	WP/ G-7.6-3	39,476	-	-
91	PV_M_72: DEFERRED FUEL/GAS-190241 (101804)	WP/ G-7.6-3	(48,280,071)	-	-
92	PV_M_78: DEFERRED STORM COSTS-283249 (701A11)	WP/ G-7.6-3	3,077,831	-	-
93	PV_M_86: ENVIRONMENTAL RESV-190421 (100GA4)	WP/ G-7.6-3	(30,001)	(30,001)	(30,001)
94	PV_M_97: FAS 143-ASSETS-190317 (102M00)	WP/ G-7.6-3	(500,180)	-	-
95	Total MTN - TEMPORARY NON-CURRENT ADJUSTMENTS	WP/ G-7.6-3	(146,341,886)	(20,497,740)	(20,497,740)
96	=====				
97	=====				
98	<b>MTN - MTN - TEMPORARY CWIP</b>				
99	PV_M_119: INTEREST CAP-AFUDC-282171 (501404)	WP/ G-7.6-3	(3,979,917)	-	-
100	PV_M_1706: REPAIRS-UOP DEDUCTION-GEN-282903 (500801)	WP/ G-7.6-3	(39,013,186)	(39,013,186)	(39,013,186)
101	PV_M_1713: AVOIDED COST-UOP-GEN-(282351) (501K09)	WP/ G-7.6-3	(54,238)	(54,238)	(54,238)
102	PV_M_1851: AVOIDED COST-UOP-DIST-(282351) (501K05)	WP/ G-7.6-3	(18,579)	(18,579)	(18,579)
103	PV_M_1852: REPAIRS-UOP DEDUCTION-DIST-282903 (500805)	WP/ G-7.6-3	(22,178,567)	(22,178,567)	(22,178,567)
104	PV_M_19: AVOIDED COST (TAX INTEREST)-282351 (501K06)	WP/ G-7.6-3	3,909,985	3,909,985	3,909,985
105	PV_M_1942: REPAIRS-UOP DEDUCTION-TRANS-282907 (500806)	WP/ G-7.6-3	(14,877,536)	(14,877,536)	(14,877,536)
106	PV_M_199: RESEARCH & EXPER-282241 (704S04)	WP/ G-7.6-3	8,233,668	8,233,668	8,233,668
107	PV_M_204: REV PROC 2000-50 SFTWR COSTS-282461 (501S06)	WP/ G-7.6-3	(7,565,946)	(7,565,946)	(7,565,946)
108	PV_M_2066: AVOIDED COST-UOP-TRANS-(282351) (501K08)	WP/ G-7.6-3	(3,122)	(3,122)	(3,122)
109	PV_M_2135: REPAIRS-UOP DEDUCTION-CTP-GEN-282903 (500801)	WP/ G-7.6-3	16,660,000	16,660,000	16,660,000
110	PV_M_2136: REPAIRS-UOP DEDUCTION-CTP-DIST-282903 (500805)	WP/ G-7.6-3	23,390,000	23,390,000	23,390,000
111	PV_M_2137: REPAIRS-UOP DEDUCTION-CTP-TRANS-282907 (500806)	WP/ G-7.6-3	9,980,000	9,980,000	9,980,000
112	PV_M_2138: CIAC PROVISION-CTP-190181 (100K06)	WP/ G-7.6-3	(11,748,483)	(11,748,483)	(11,748,483)
113	PV_M_2139: INTEREST CAP-AFUDC-CTP-282171 (501404)	WP/ G-7.6-3	25,219,733	-	-
114	PV_M_2140: AVOIDED COST (TAX INTEREST)-CTP-282351 (501K06)	WP/ G-7.6-3	(45,315,781)	(45,315,781)	(45,315,781)
115	PV_M_2141: AVOIDED COST-UOP-CTP-GEN-(282351) (501K09)	WP/ G-7.6-3	-	-	-
116	PV_M_2142: AVOIDED COST-UOP-CTP-DIST-(282351) (501K05)	WP/ G-7.6-3	10,000	10,000	10,000
117	PV_M_2143: AVOIDED COST-UOP-CTP-TRANS-(282351) (501K08)	WP/ G-7.6-3	-	-	-
118	PV_M_2144: AFUDC EQUITY FT CWIP-CTP (501502)	WP/ G-7.6-3	56,746,208	56,746,208	56,746,208
119	PV_M_2333: REV PROC 2000-50 SFTWR COSTS-CTP-282461 (501S06)	WP/ G-7.6-3	-	-	-
120	PV_M_2586: CTP_MISC RESERVE - 190641 (105W06)	WP/ G-7.6-3	(930,054)	(930,054)	(930,054)
121	PV_M_2587: MISC RESERVES - 190641 (105W06)	WP/ G-7.6-3	(636,982)	0	0
122	PV_M_343: BUSINESS DEV COSTS-(900A00)	WP/ G-7.6-3	493,894	493,894	493,894
123	PV_M_50: CIAC PROVISION-190181 (100K06)	WP/ G-7.6-3	16,650,161	16,650,161	16,650,161
124	Total MTN - MTN - TEMPORARY CWIP		14,971,259	(5,631,575)	(5,631,575)
125	<b>MTN - TEMPORARY POWERTAX</b>				
126	PV_M_1521: 190251 - REMOVAL COST	WP/ G-7.6-3	31,142,906	30,115,445	30,115,445
127	PV_M_1522: 282111 - LIBERALIZED DEPR FED	WP/ G-7.6-3	(30,065,593)	92,169,692	92,169,692
128	PV_M_1524: 282171 - AFUDC BOOK ONLY GROSS	WP/ G-7.6-3	(18,082,710)	7,137,023	7,137,023
129	PV_M_1530: 282221 - FIBER OPTICS INV CON	WP/ G-7.6-3	17,860	17,860	17,860
130	PV_M_1532: 282XXX - POWERTAX MISC ALL	WP/ G-7.6-3	906,086	906,086	906,086
131	PV_M_1533: 282223 - REPAIRS & MAINT EXP	WP/ G-7.6-3	3,093,662	3,093,662	3,093,662
132	PV_M_1534: 282461 - SOFTWARE	WP/ G-7.6-3	5,366,198	5,366,198	5,366,198
133	PV_M_1535: 282533 - CASUALTY LOSS STORM DAMAGE	WP/ G-7.6-3	10,483,216	10,483,216	10,483,216
134	PV_M_1536: 282245 - WARRANTY EXPENSE ALL	WP/ G-7.6-3	250,148	250,148	250,148
135	PV_M_1537: 282351 - TAX INT AVOIDED COST	WP/ G-7.6-3	40,526,453	40,526,453	40,526,453
136	PV_M_1539: 190163 - CAP REPAIRS FED	WP/ G-7.6-3	(14,185)	(14,185)	(14,185)
137	PV_M_1541: 190181 - CIAC FED	WP/ G-7.6-3	3,132,107	3,132,107	3,132,107
138	PV_M_1556: 281123 - START UP COSTS-FED-RETAIL	WP/ G-7.6-3	214,877	214,877	214,877
139	PV_M_1558: 281121 - START UP COSTS-FED	WP/ G-7.6-3	1,332	1,332	1,332
140	PV_M_1560: 282901 - 263A Method Change DSC - ALL	WP/ G-7.6-3	(8,320,902)	(8,320,902)	(8,320,902)