

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Line No.	Line Item	Account and Description	FN	Amount
62	DXD362C: 362 STATION EQUIPMENT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(843)
63	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense		989,700
64	DXD364: 364 POLES, TOWERS, & FIXTURES	4030AM: Depreciation Expense		253,099
65	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(83,450)
66	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(21,341)
67	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(93,930)
68	DXD364C: 364 POLES, TOWERS, & FIXTURES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(24,021)
69	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		4,094,786
70	DXD365: 365 OVERHEAD CONDUCTORS & DEVICES	4030AM: Depreciation Expense		366,265
71	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(11,641)
72	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,041)
73	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(4,285)
74	DXD365C: 365 OVRHD CONDUCTORS & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(383)
75	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense		288,148
76	DXD366: 366 UNDERGROUND CONDUIT	4030AM: Depreciation Expense		354,954
77	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,130)
78	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(1,392)
79	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		41
80	DXD366C: 366 UNDERGROUND CONDUIT - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		50
81	DXD367: 367 UND G CONDUCT & DEVICES	4030AM: Depreciation Expense		1,242,500
82	DXD367: 367 UND G CONDUCT & DEVICES	4030AM: Depreciation Expense		367,910
83	DXD367C: 367 UND G CONDUCT & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(12,928)
84	DXD367C: 367 UND G CONDUCT & DEVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(3,828)
85	DXD367C: 367 UND G CONDUCT & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(9,326)
86	DXD367C: 367 UND G CONDUCT & DEVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(2,761)
87	DXD368: 368 LINE TRANSFORMERS	4030AM: Depreciation Expense		744,564
88	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(85,946)
89	DXD368C: 368 LINE TRANSFORMERS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(57,180)
90	DXD3691: 369.1 OVERHEAD SERVICES	4030AM: Depreciation Expense		2,984,236
91	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(181,549)
92	DXD3691C: 369.1 OVERHEAD SERVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(150,062)
93	DXD3692: 369.2 UNDERGROUND SERVICES	4030AM: Depreciation Expense		(1,112,258)
94	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		19,057
95	DXD3692C: 369.2 UNDERGROUND SERVICES - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		1,100
96	DXD370: 370 METERS	4030AM: Depreciation Expense		291,798
97	DXD371L: 371 INSTALL ON CUST PREMISES - LIGHTING	4030AM: Depreciation Expense		920,985
98	DXD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(24,631)
99	DXD371LC: 371 INSTALL ON CUST PREMISES - LIGHTING - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(114)
100	DXD371O: 371 INSTALL ON CUST PREMISES - OTHER	4030AM: Depreciation Expense		37,616
101	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(3,621)
102	DXD371OC: 371 INSTALL ON CUST PREMISES - OTHER - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(17)
103	DXD373NR: 373 ST LIGHT & SIGNAL SYS - NON RDWAY	4030AM: Depreciation Expense		1
104	DXD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	4030AM: Depreciation Expense		352,306
105	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(15,164)
106	DXD373RC: 373 ST LIGHT & SIGNAL SYS - ROADWAY - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(25,291)
107	DXG390: 390 STRUCTURES & IMPROVEMENTS	4030AM: Depreciation Expense		311,346
108	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		(7,103)
109	DXG390C: 390 STRUCTURES & IMPROVEMENTS - CONTRA	4030TR: Depr Exp Contra TX Rita Secur		(6,112)
110	DXG391: 391 OFFICE FURNITURE & EQUIPMENT	4030AM: Depreciation Expense		(1,122,006)
111	DXG391C: 391 OFFICE FURNITURE & EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		0
112	DXG392: 392 TRANSPORTATION EQUIPMENT	4030AM: Depreciation Expense		(44,113)
113	DXG393: 393 STORES EQUIPMENT	4030AM: Depreciation Expense		(109,405)
114	DXG394: 394 TOOLS, SHOP, & GARAGE EQUIP	4030AM: Depreciation Expense		83,407
115	DXG395: 395 LABORATORY EQUIPMENT	4030AM: Depreciation Expense		(239,469)
116	DXG396: 396 POWER OPERATED EQUIPMENT	4030AM: Depreciation Expense		24,090
117	DXG397: 397 COMMUNICATION EQUIPMENT	4030AM: Depreciation Expense		401,682
118	DXG397C: 397 COMMUNICATION EQUIPMENT - CONTRA	4030TA: Depr Exp Contra PIS TX Secur		356
119	DXG398: 398 MISCELLANEOUS EQUIPMENT	4030AM: Depreciation Expense		(20,476)
120	DXGESI: ESI DEPRECIATION/AMORTIZATION	4040AM: Amort Limited Term Electr PIt		-
121	AXI303BCDR: 303 TX DEPR - CWIP - BIG CAJUN	4040AM: Amort Limited Term Electr PIt		(209,194)
122	AXI303N6R: 303 TX DEPR - CWIP - NELSON 6	4040AM: Amort Limited Term Electr PIt		9,636
123	AXI303CA: 303 CUSTOMER ACCOUNTING	4040AM: Amort Limited Term Electr PIt		64,835

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

WP/P AJ 12.2

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Line No.	Line Item	Account and Description	FN	Amount
124	AXI303CCS: 303 CUSTOMER CCS	4040AM: Amort Limited Term Electrc Plt		676,466
125	AXI303CS: 303 CUSTOMER SERVICE	4040AM: Amort Limited Term Electrc Plt		1,598,101
126	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		2,027,661
127	AXI303TPXI: 303 A&G / MISC	4040AM: Amort Limited Term Electrc Plt		10,582,060
128	AXI303TPXI: 303 A&G / MISC	4040CC: CCA Depreciation - Reg		(12,215)
129	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electrc Plt		20,140
130	AXI303NNP: 303 NON-NUCLEAR PRODUCTION - NON-FUEL	4040AM: Amort Limited Term Electrc Plt		(33,872)
131	AXI303TD: 303 TRANSMISSION & DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		384,131
132	AXI303T: 303 TRANSMISSION	4040AM: Amort Limited Term Electrc Plt		1,487,804
133	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	410101: Prov Defer Inc Taxes-Util-Fed		121,834
134	DTFLD: LIBERALIZED DEPRECIATION - FEDERAL	411110: Prov Def Inc Tax-Cr-Op Inc-Fed		(19,047,849)
135	ITC411: 411 ITC AMORTIZATION	411430: Itc Amortization		(214,700)
136	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		953,683
137		<b>Subtotal OPERATING EXPENSES</b>		<b>89,694,676</b>
138	CTALD: LIBERALIZED DEPRECIATION	EXNUSM: Current Tax Schedule M		108,835,392
139		<b>Subtotal STATE TAXABLE INCOME</b>		<b>108,835,392</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ12 Depreciation Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Amount
Steam Production - Sabine	32,170,198
Steam Production - Lewis Creek	4,993,240
Steam Production - Spindletop	36,210
Steam Production - Spindletop Acquisition Adj	-
Steam Production - All Other	31,539,778
Other Production - Montgomery	6,595,705
Other Production - Hardin	820,608
Other Production - HEB	66,771
Total Production	<u>76,222,510</u>
Transmission	3,233,761
Distribution	13,511,372
General	813,005
Intangible Plant	16,595,551
Specifically Assignable General Plant Reserve Deficiency	(1,540,808)
<b>Total Depreciation Expense</b>	<b><u>108,835,392</u></b>
Schedule M Adjustment	
<b>Depreciation and Amortization</b>	<b><u>108,835,392</u></b>
Deferred Federal Income Tax Expense	
Provision for Deferred Income Tax Debit (Federal)	121,834
Provision for Deferred Income Tax Credit (Federal)	(19,047,849)
<b>Total Deferred Income Tax Expense</b>	<b><u>(18,926,015)</u></b>
Investment Tax Credit Adjustment	
<b>ITC Amortization</b>	<b><u>(214,700)</u></b>

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Adjusted Plant Balance as of December 31, 2021 <sup>(1)</sup>	Calculated Depreciation/ Amortization <sup>(1)</sup>	Book Depreciation/ Amortization Expense <sup>(1)</sup>	Schedule M Proforma Amount <sup>(1)</sup>	Deferred Tax Rate	Deferred Tax Effect	Effect on Return Increase (Decrease)
Steam Production - Sabine	510,600,516	52,029,942	19,859,744	32,170,198			
Steam Production - Lewis Creek	327,070,729	19,537,963	14,544,724	4,993,240			
Steam Production - Spindletop	72,417,261	290,727	254,517	36,210			
Steam Production - Spindletop Acquisition Adj	1,127,778	-	-	-			
Steam Production - All Other	329,577,022	38,494,930	6,955,152	31,539,778			
Other Production - Montgomery	703,426,513	23,889,892	17,294,187	6,595,705			
Other Production - Hardin	72,430,390	1,577,014	756,407	820,608			
Other Production - HEB	2,504,023	126,869	60,098	66,771			
Total Production	2,019,154,231	135,947,338	59,724,828	76,222,510	-16.74%	(12,759,648)	3,247,079
Transmission	2,131,729,034	39,489,067	36,255,306	3,233,761	-16.74%	(541,332)	137,758
Distribution	2,267,302,981	77,981,766	64,470,394	13,511,372	-16.74%	(2,261,804)	575,584
				-			
General	136,624,880	8,077,583	7,264,578	813,005	-16.74%	(136,097)	34,634
Intangible Plant	309,145,213	38,738,045	22,142,494	16,595,551	-21.00%	(3,485,066)	-
Specifically Assignable General Plant Reserve Deficiency	-	594,116	2,134,924	(1,540,808)	-16.74%	257,931	(65,638)
<b>Grand Total</b>	<b>6,863,956,340</b>	<b>300,827,915</b>	<b>191,992,523</b>	<b>108,835,392</b>		<b>(18,926,015)</b>	<b>3,929,417</b>
<b>Schedule M</b>				<b>108,835,392</b>			
<b>Deferred Federal Income Tax Expense</b>						<b>(18,926,015)</b>	
<b>ITC Amortization</b>				<b>(214,700)</b>			

**Note:**

<sup>(1)</sup> Reference WP/P AJ 12.6 - AJ 12.9

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/ Amortization	Book Depreciation/ Amortization Expense	Proforma Amount	Notes
Steam Production									
System Repair Shop	311	568,326	-	568,326	3.510%	19,946	0	19,946	
System Repair Shop	315	95,188	-	95,188	3.509%	3,340	1,975	1,365	
System Repair Shop	316	56,275	-	56,275	3.535%	1,990	(0)	1,990	
System Repair Shop		719,789	-	719,789		25,275	1,975	23,300	
Sabine Common	310.1	1,036,203	-	1,036,203	N/A			-	
Sabine Unit 1	311	1,991,549	-	1,991,549	35.881%	714,583	116,067	598,516	
Sabine Unit 2	311	-	-	-	0.000%	-	-	-	
Sabine Unit 3	311	2,249,488	(657,696)	1,591,792	14.155%	225,321	53,319	172,002	
Sabine Unit 4	311	7,634,446	(359,774)	7,274,671	11.286%	821,054	278,055	542,999	
Sabine Unit 5	311	9,671,630	(668,821)	9,002,810	3.766%	339,047	170,345	168,702	
Sabine Common	311	28,082,978	(181,927)	27,901,051	3.786%	1,056,247	576,358	479,889	
Sabine Common - Contra	311	(625,093)	-	(625,093)	3.786%	(23,664)	(12,889)	(10,775)	
Sabine Unit 1	312	16,152,112	(157,676)	15,994,436	25.727%	4,114,864	840,921	3,273,943	
Sabine Unit 2	312	-	-	-	0.000%	-	-	-	
Sabine Unit 3	312	33,672,419	-	33,672,419	11.795%	3,971,805	1,311,966	2,659,839	
Sabine Unit 4	312	57,394,994	-	57,394,994	12.434%	7,136,339	2,723,777	4,412,561	
Sabine Unit 5	312	80,702,533	-	80,702,533	3.564%	2,875,901	1,525,278	1,350,624	
Sabine Common	312	23,057,826	-	23,057,826	3.512%	809,854	437,475	372,379	
Sabine Common - Contra	312	(4,714,434)	-	(4,714,434)	3.512%	(165,584)	(91,498)	(74,086)	
Sabine Unit 1	314	31,882,830	-	31,882,830	26.693%	8,510,406	3,445,762	5,064,645	
Sabine Unit 2	314	-	-	-	0.000%	-	-	-	
Sabine Unit 3	314	34,386,761	-	34,386,761	12.513%	4,302,983	2,269,107	2,033,877	
Sabine Unit 4	314	64,438,454	-	64,438,454	14.194%	9,146,089	2,746,376	6,399,713	
Sabine Unit 5	314	62,558,386	-	62,558,386	3.909%	2,445,190	1,414,090	1,031,100	
Sabine Common	314	3,799,176	-	3,799,176	4.906%	188,398	158,155	28,243	
Sabine Common - Contra	314	(2,128,004)	-	(2,128,004)	4.906%	(104,406)	(95,939)	(8,467)	
Sabine Unit 1	315	7,753,103	-	7,753,103	25.276%	1,959,704	236,224	1,723,480	
Sabine Unit 2	315	-	-	-	0.000%	-	-	-	
Sabine Unit 3	315	10,284,187	-	10,284,187	12.787%	1,315,041	574,858	740,183	
Sabine Unit 4	315	9,297,318	-	9,297,318	11.535%	1,072,488	348,349	724,139	
Sabine Unit 5	315	24,317,812	-	24,317,812	3.676%	893,823	566,824	326,998	
Sabine Common	315	6,744,857	-	6,744,857	3.772%	254,410	164,035	90,375	
Sabine Common - Contra	315	(3,049,879)	-	(3,049,879)	3.772%	(115,039)	(76,805)	(38,234)	
Sabine Unit 1	316	91,345	-	91,345	25.765%	23,535	6,038	17,497	
Sabine Unit 2	316	-	-	-	0.000%	-	-	-	
Sabine Unit 4	316	101,334	-	101,334	16.192%	16,408	5,144	11,264	
Sabine Unit 5	316	75,138	-	75,138	5.543%	4,165	-	4,165	
Sabine Common	316	7,290,630	-	7,290,630	4.213%	307,176	213,993	93,183	
Sabine Common - Contra	316	(1,523,691)	-	(1,523,691)	4.213%	(64,198)	(45,642)	(18,556)	
Sabine Unit 1	317	56,929	(56,929)	-	N/A	-	-	-	
Sabine Unit 2	317	56,929	(56,929)	-	N/A	-	-	-	
Sabine Unit 3	317	74,308	(74,308)	-	N/A	-	-	-	
Sabine Unit 4	317	102,335	(102,335)	-	N/A	-	-	-	
Sabine		512,916,911	(2,316,396)	510,600,516		52,029,942	19,859,744	32,170,198	
Lewis Creek Common	310.1	3,304,729	-	3,304,729	N/A			-	
Lewis Creek Unit 1	311	3,057,966	-	3,057,966	5.637%	172,383	62,809	109,575	
Lewis Creek Unit 2	311	2,751,578	-	2,751,578	5.635%	155,048	51,861	103,186	
Lewis Creek Common	311	129,122,176	-	129,122,176	6.546%	8,451,839	6,702,248	1,749,591	
Lewis Creek Common - Contra	311	(19,137)	-	(19,137)	6.546%	(1,253)	(1,008)	(244)	
Lewis Creek Unit 1	312	39,355,417	-	39,355,417	5.503%	2,165,638	1,570,642	594,997	
Lewis Creek Unit 2	312	41,035,809	-	41,035,809	5.614%	2,303,599	1,597,836	705,763	
Lewis Creek Common	312	5,307,683	-	5,307,683	5.303%	281,443	182,001	99,443	
Lewis Creek Unit 1	314	38,129,257	-	38,129,257	5.776%	2,202,465	1,691,489	510,975	
Lewis Creek Unit 2	314	45,063,580	-	45,063,580	6.026%	2,715,538	1,960,955	754,583	
Lewis Creek Common	314	1,099,747	-	1,099,747	6.078%	66,846	50,125	16,721	
Lewis Creek Unit 1	315	6,656,788	-	6,656,788	5.293%	352,347	227,464	124,882	
Lewis Creek Unit 2	315	5,445,485	-	5,445,485	5.665%	308,468	196,805	111,663	
Lewis Creek Common	315	3,879,691	-	3,879,691	5.058%	196,240	124,111	72,128	
Lewis Creek Unit 1	316	37,396	-	37,396	6.633%	2,480	2,231	249	
Lewis Creek Common	316	2,842,564	-	2,842,564	5.800%	164,881	125,154	39,728	
Lewis Creek Unit 1	317	64,355	(64,355)	-	N/A	-	-	-	
Lewis Creek Unit 2	317	64,355	(64,355)	-	N/A	-	-	-	
Lewis Creek		327,199,439	(128,710)	327,070,729		19,537,963	14,544,724	4,993,240	
System Production Training	316	775,378	-	775,378	3.504%	27,169	14,327	12,841	
System Production Maintenance	316	2,082,313	-	2,082,313	3.516%	73,211	46,498	26,712	
System Production Laboratory	316	201,820	-	201,820	3.540%	7,144	4,579	2,565	
System Production		3,059,511	-	3,059,511		107,523	65,405	42,118	
Nelson Gas & Oil Common	310.1	-	-	-	N/A			-	
Nelson Gas & Oil Common	311	3,472,259	(50,244)	3,422,015	8.862%	303,663	62,501	241,162	
Nelson Gas & Oil Common - Contra	311	(33,363)	-	(33,363)	8.862%	(2,957)	(603)	(2,354)	
Nelson Gas & Oil Common	312	2,891,969	-	2,891,969	8.147%	235,618	45,374	190,245	
Nelson Gas & Oil Common - Contra	312	(20,615)	-	(20,615)	8.147%	(1,680)	(402)	(1,278)	
Nelson Gas & Oil Common	314	150,434	-	150,434	10.007%	15,054	4,778	10,277	
Nelson Gas & Oil Common - Contra	314	(109,755)	-	(109,755)	10.007%	(10,983)	(3,446)	(7,537)	
Nelson Gas & Oil Common	315	523,560	(43,990)	479,570	10.765%	51,624	10,977	40,647	
Nelson Gas & Oil Common	316	346,939	(2,799)	344,139	11.267%	38,775	10,480	28,295	
Nelson Gas & Oil Common - Contra	316	(110)	-	(110)	11.267%	(12)	(3)	(9)	
Nelson Gas & Oil Common		7,221,318	(97,033)	7,124,285		629,103	129,656	499,447	
Nelson 6	310.1	1,269	-	1,269	N/A			-	

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

WP/P AJ 12.6

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Nelson 6	311	29,599,787	(409,533)	29,190,253	8.301%	2,423,091	480,425	1,942,666	
Nelson 6	312	121,588,007	-	121,588,007	9.005%	10,948,495	2,694,255	8,254,240	
Nelson 6	312.1	1,061,827	-	1,061,827	0.000%	-	-	-	(3)
Nelson 6	314	29,880,365	(903,973)	28,976,392	9.436%	2,734,075	725,107	2,008,969	
Nelson 6	315	20,861,464	-	20,861,464	8.172%	1,704,770	415,131	1,289,640	
Nelson 6	316	1,658,801	-	1,658,801	8.986%	149,061	34,572	114,488	
Nelson 6	317	358,983	(358,983)	-	N/A	-	-	-	
Nelson 6		205,010,502	(1,672,489)	203,338,012		17,959,492	4,349,489	13,610,003	
Big Cajun Common	310.1	-	-	-	N/A	-	-	-	
Big Cajun Common	311	827,847	-	827,847	16.762%	138,764	28,206	110,557	
Big Cajun Common	312	1,012,765	-	1,012,765	16.846%	170,607	32,600	138,006	
Big Cajun Common	314	316,524	-	316,524	15.817%	50,065	10,145	39,920	
Big Cajun Common	315	847,724	-	847,724	15.697%	133,070	26,757	106,312	
Big Cajun Common	316	540,687	-	540,687	16.704%	90,319	17,841	72,478	
Big Cajun Common		3,545,547	-	3,545,547		582,824	115,549	467,274	
Big Cajun Unit 3	310.1	85,639	-	85,639	N/A	-	-	-	
Big Cajun Unit 3	311	19,684,801	-	19,684,801	16.580%	3,263,706	346,343	2,917,364	
Big Cajun Unit 3	312	60,534,154	-	60,534,154	17.566%	10,633,379	1,359,273	9,274,106	
Big Cajun Unit 3	314	18,427,011	-	18,427,011	16.735%	3,083,774	324,868	2,758,906	
Big Cajun Unit 3	315	12,166,066	-	12,166,066	16.943%	2,061,308	238,678	1,822,631	
Big Cajun Unit 3	316	829,561	-	829,561	17.906%	148,545	23,916	124,629	
Big Cajun Unit 3	317	420,282	(420,282)	-	N/A	-	-	-	
Big Cajun Unit 3		112,147,514	(420,282)	111,727,233		19,190,713	2,293,078	16,897,635	
Spindletop Facility	311	1,926,378	-	1,926,378	3.612%	69,576	-	69,576	
Spindletop Facility - Adj to Book Original Cost	311	63,917,624	-	63,917,624	0.000%	-	-	-	(1)
Spindletop Facility - Acquisition Adjustment	311	1,127,778	-	1,127,778	0.000%	-	-	-	(2)
Spindletop Facility	312	114,140	-	114,140	3.322%	3,791	4,537	(746)	
Spindletop Facility	315	6,071,612	-	6,071,612	3.370%	204,643	234,848	(30,205)	
Spindletop Facility	316	387,507	-	387,507	3.282%	12,716	15,132	(2,416)	
Spindletop Facility		73,545,039	-	73,545,039		290,727	254,517	36,210	
Neches	310.1	62,644	-	62,644	0.000%	-	-	-	
Neches	311	(0)	-	(0)	0.000%	-	-	-	
Neches		62,644	-	62,644		-	-	-	
Total Steam Production		1,245,428,215	(4,634,909)	1,240,793,306		110,353,563	41,614,137	68,739,426	
Steam Production Summary									
Land	310.1	4,490,484	-	4,490,484	N/A	-	-	-	
Structures & Improvements	311	305,686,610	(2,327,995)	303,358,615	N/A	18,154,268	8,928,538	9,225,730	
Structures & Improvements - Contra	311	(677,593)	-	(677,593)	N/A	(27,873)	(14,500)	(13,373)	
Boiler Plant Equipment	312	483,881,655	(157,676)	483,723,979	N/A	45,651,333	14,325,935	31,325,398	
Boiler Plant Equipment - Contra	312	(4,735,049)	-	(4,735,049)	N/A	(167,263)	(91,900)	(75,364)	
Turbogenerator Equipment	314	330,132,525	(903,973)	329,228,552	N/A	35,458,885	14,800,956	20,657,929	
Turbogenerator Equipment - Contra	314	(2,237,758)	-	(2,237,758)	N/A	(115,389)	(99,385)	(16,004)	
Accessory Electric Equipment	315	114,944,856	(43,990)	114,900,866	N/A	10,511,276	3,367,037	7,144,239	
Accessory Electric Equipment - Contra	315	(3,049,879)	-	(3,049,879)	N/A	(115,039)	(76,805)	(38,234)	
Misc Power Plant Equipment	316	17,317,688	(2,799)	17,314,888	N/A	1,067,575	519,907	547,668	
Misc Power Plant Equipment - Contra	316	(1,523,800)	-	(1,523,800)	N/A	(64,210)	(45,645)	(18,565)	
Asset Retirement Costs	317	1,198,475	(1,198,475)	-	N/A	-	-	-	
Total Steam Production		1,245,428,215	(4,634,909)	1,240,793,306		110,353,563	41,614,137	68,739,426	
Production Other									
Montgomery County Power Station	341	40,531,160	-	40,531,160	3.408%	1,381,437	854,125	527,312	
Montgomery County Power Station	342	9,682,165	-	9,682,165	3.395%	328,738	240,636	88,103	
Montgomery County Power Station	343	332,427,455	-	332,427,455	3.395%	11,287,510	8,243,311	3,044,199	
Montgomery County Power Station	344	240,926,511	-	240,926,511	3.395%	8,180,527	5,977,686	2,202,841	
Montgomery County Power Station	345	73,471,796	-	73,471,796	3.395%	2,494,587	1,826,032	668,555	
Montgomery County Power Station	346	6,387,425	-	6,387,425	3.399%	217,091	152,396	64,695	
Montgomery County Power Station		703,426,513	-	703,426,513		23,889,892	17,294,187	6,595,705	
Hardin County Common	340.1	380,972	-	380,972	0.000%	-	-	-	
Hardin County Common	341	1,492,258	-	1,492,258	5.212%	77,779	37,306	40,473	
Hardin County - Adj to Book Original Cost	341	41,793,161	-	41,793,161	0.000%	-	-	-	
Hardin County Common	342	1,738,071	-	1,738,071	5.212%	90,592	43,452	47,140	
Hardin County Common	344	495,504	-	495,504	5.212%	25,827	12,388	13,439	
Hardin County Common	345	537,374	-	537,374	5.212%	28,009	13,434	14,575	
Hardin County Common	346	1,500,396	-	1,500,396	5.212%	78,204	37,510	40,694	
Hardin County Common		47,937,736	-	47,937,736		300,410	144,090	156,320	
Hardin County Unit 1	341	83,536	-	83,536	5.212%	4,354	2,088	2,266	
Hardin County Unit 1	343	10,548,635	-	10,548,635	5.212%	549,815	263,716	286,099	
Hardin County Unit 1	344	330,662	-	330,662	5.212%	17,235	8,267	8,968	

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Hardin County Unit 1	345	1,112,879	-	1,112,879	5.212%	58,005	27,822	30,183	
Hardin County Unit 1	346	170,615	-	170,615	5.212%	8,893	4,265	4,627	
Hardin County Unit 1		12,246,327	-	12,246,327		638,302	306,158	332,144	
Hardin County Unit 2	341	83,536	-	83,536	5.212%	4,354	2,088	2,266	
Hardin County Unit 2	343	10,548,635	-	10,548,635	5.212%	549,815	263,716	286,099	
Hardin County Unit 2	344	330,662	-	330,662	5.212%	17,235	8,267	8,968	
Hardin County Unit 2	345	1,112,879	-	1,112,879	5.212%	58,005	27,822	30,183	
Hardin County Unit 2	346	170,615	-	170,615	5.212%	8,893	4,265	4,627	
Hardin County Unit 2		12,246,327	-	12,246,327		638,302	306,158	332,144	
HEB Backup Generator	344	1,201,959	-	1,201,959	5.139%	61,766	60,098	1,668	
HEB Grocery Company	344	1,302,064	-	1,302,064	5.000%	65,103	-	65,103	
HEB		2,504,023	-	2,504,023		126,869	60,098	66,771	
Total Production Other		778,360,925	-	778,360,925		25,593,775	18,110,691	7,483,084	
Production Other Summary									
Land	340.1	380,972	-	380,972		-	-	-	
Structures and Improvements	341	83,983,651	-	83,983,651		1,467,925	895,609	572,316	
Fuelholders, Producers, Access	342	11,420,236	-	11,420,236		419,330	284,088	135,243	
Prime Movers	343	353,524,725	-	353,524,725		12,387,140	8,770,743	3,616,397	
Generators	344	244,587,362	-	244,587,362		8,367,693	6,066,705	2,300,988	
Accessory Electric Equipment	345	76,234,929	-	76,234,929		2,638,607	1,895,110	743,497	
Misc. Power Plant Equipment	346	8,229,051	-	8,229,051		313,080	198,437	114,644	
Total Production Other		778,360,925	-	778,360,925		25,593,775	18,110,691	7,483,084	
Total Production		2,023,789,140	(4,634,909)	2,019,154,231		135,947,338	59,724,828	76,222,510	
Transmission									
Transmission High Voltage									
Land	350.1	6,160,857	-	6,160,857	N/A				
Land Rights	350.2	30,739,489	-	30,739,489	1.082%	332,659	339,636	(6,978)	
Structures & Improvements	352	46,751,935	(101)	46,751,834	1.600%	747,848	578,415	169,433	
Structures & Improvements - Contra	352	(180,833)	-	(180,833)	1.600%	(2,893)	(2,524)	(368)	
Station Equipment	353	376,648,282	(305,456)	376,342,826	1.890%	7,111,631	6,701,423	410,208	
Station Equipment - Contra	353	(1,785,061)	-	(1,785,061)	1.890%	(33,732)	(32,597)	(1,134)	
Station Equipment - Step Up's	353	54,624,322	(24,840)	54,599,481	1.890%	1,031,749	972,309	59,440	
Towers & Fixtures	354	27,991,844	-	27,991,844	1.228%	343,696	335,047	8,649	
Towers & Fixtures - Contra	354	(1,246,975)	-	(1,246,975)	1.228%	(15,311)	(14,939)	(372)	
Poles & Fixtures	355	306,003,096	(2,471,315)	303,531,781	2.055%	6,238,405	5,293,358	945,048	
Poles & Fixtures - Contra	355	(16,561,655)	-	(16,561,655)	2.055%	(340,387)	(321,022)	(19,365)	
Overhead Conductor & Devices	356	138,857,533	(1,591,203)	137,266,330	1.729%	2,373,981	2,424,330	(50,349)	
Overhead Conductor & Devices - Contra	356	(8,543,836)	-	(8,543,836)	1.729%	(147,763)	(153,225)	5,462	
Roads and Trails	359	96,039	-	96,039	1.181%	1,134	1,401	(267)	
Total High Voltage Transmission		959,555,038	(4,392,916)	955,162,123		17,641,017	16,121,610	1,519,407	
Transmission Low Voltage									
Land	350.1	11,778,478	-	11,778,478	N/A				
Land Rights	350.2	29,054,126	-	29,054,126	1.082%	314,420	321,006	(6,586)	
Structures & Improvements	352	40,392,471	(87)	40,392,384	1.600%	646,121	499,711	146,410	
Structures & Improvements - Contra	352	(156,227)	-	(156,227)	1.600%	(2,499)	(2,181)	(318)	
Station Equipment	353	549,723,189	(494,577)	549,228,612	1.890%	10,378,598	9,782,436	596,162	
Station Equipment - Contra	353	(2,275,587)	-	(2,275,587)	1.890%	(43,001)	(41,555)	(1,446)	
Towers & Fixtures	354	5,146,859	-	5,146,859	1.228%	63,195	61,646	1,549	
Towers & Fixtures - Contra	354	(229,434)	-	(229,434)	1.228%	(2,817)	(2,749)	(68)	
Poles & Fixtures	355	359,346,700	(4,599,310)	354,747,390	2.055%	7,291,026	6,216,444	1,074,582	
Poles & Fixtures - Contra	355	(19,449,771)	-	(19,449,771)	2.055%	(399,746)	(377,004)	(22,742)	
Overhead Conductor & Devices	356	224,211,560	(2,511,111)	221,700,449	1.729%	3,834,244	3,915,446	(81,201)	
Overhead Conductor & Devices - Contra	356	(13,798,831)	-	(13,798,831)	1.729%	(238,647)	(247,468)	8,821	
Underground Conductor & Devices	358	321,717	-	321,717	1.832%	5,894	6,405	(511)	
Roads and Trails	359	106,746	-	106,746	1.181%	1,261	1,557	(297)	
Total Low Voltage Transmission		1,184,171,996	(7,605,085)	1,176,566,912		21,848,050	20,133,696	1,714,354	
Total Transmission		2,143,727,035	(11,998,000)	2,131,729,034		39,489,067	36,255,306	3,233,761	
Distribution									
Land	360.1	11,563,233	175,847	11,739,080	N/A			-	
Land Rights	360.2	12,665,251	-	12,665,251	1.817%	230,111	181,525	48,586	
Structures & Improvements	361	37,631,098	-	37,631,098	1.485%	558,950	415,087	143,862	
Station Equipment	362	329,929,283	(99,654)	329,829,628	2.041%	6,730,860	5,740,012	990,848	
Station Equipment - Contra	362	(5,306,611)	-	(5,306,611)	2.041%	(108,292)	(100,862)	(7,430)	
Poles, Towers & Fixtures	364	425,949,814	(34,995,322)	390,954,492	3.534%	13,814,892	12,572,094	1,242,799	
Poles, Towers & Fixtures - Contra	364	(48,518,704)	-	(48,518,704)	3.534%	(1,714,472)	(1,491,730)	(222,742)	

Entergy Texas, Inc.  
Cost of Service  
AJ12 Depreciation Expense  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Plant Account	Plant Balance December 31, 2021	AJ14A, AJ14I, AJ14K, AJ23, AJ29 & AJ30	Adjusted Plant Balance December 31, 2021	Rate	Calculated Depreciation/Amortization	Book Depreciation/Amortization Expense	Proforma Amount	Notes
Overhead Conductor & Devices	365	465,624,946	(34,431,797)	431,193,149	3.126%	13,477,860	9,016,808	4,461,051	
Overhead Conductor & Devices - Contra	365	(34,759,857)	-	(34,759,857)	3.126%	(1,086,493)	(1,089,142)	(17,351)	
Underground Conduit	366	80,020,353	(3,495,144)	76,525,209	2.552%	1,952,583	1,309,481	643,102	
Underground Conduit - Contra	366	(312,358)	-	(312,358)	2.552%	(7,970)	(5,538)	(2,432)	
Underground Conductor & Devices	367	194,473,292	(5,486,806)	188,986,486	3.033%	5,732,774	4,122,364	1,610,409	
Underground Conductor & Devices - Contra	367	(3,529,928)	-	(3,529,928)	3.033%	(107,078)	(78,235)	(28,843)	
Line Transformers	368	692,167,805	(40,621,219)	651,546,586	3.735%	24,336,844	23,592,280	744,564	
Line Transformers - Contra	368	(71,743,947)	-	(71,743,947)	3.735%	(2,679,810)	(2,536,684)	(143,126)	
Services, Overhead	369.1	123,285,142	(5,709,401)	117,575,741	5.210%	6,125,653	3,141,418	2,984,236	
Services, Overhead - Contra	369.1	(12,578,983)	-	(12,578,983)	5.210%	(655,360)	(323,750)	(331,611)	
Services, Underground	369.2	93,157,011	(3,548,619)	89,608,392	3.715%	3,329,124	4,441,382	(1,112,258)	
Services, Underground - Contra	369.2	(1,685,107)	-	(1,685,107)	3.715%	(62,605)	(82,762)	20,157	
Meters (Customers)	370	6,257,237	(2,163,434)	4,093,803	6.819%	279,163	299,394	(20,231)	
Meters (Substation)	370	2,728,020	-	2,728,020	11.438%	312,029	-	312,029	
Meters - Contra	370	-	-	-	0.000%	-	-	-	
Meters - Smart Meters	370	110,562,286	(79,489,298)	31,072,988	14.286%	4,438,998	3,485,315	953,683	
Installations on Customer Premises - Other	371	5,553,893	(2,167,957)	3,385,936	4.509%	152,685	115,068	37,616	
Installations on Customer Premises - Other - Contra	371	(152,578)	-	(152,578)	4.509%	(6,880)	(3,243)	(3,637)	
Installations on Customer Premises - Lighting	371.1	37,783,609	-	37,783,609	4.509%	1,703,805	782,819	920,985	
Installations on Customer Premises - Lighting - Contra	371.1	(1,038,002)	-	(1,038,002)	4.509%	(46,807)	(22,062)	(24,745)	
Street Lighting & Signal Systems	373.1	36,667,151	(3,140,965)	33,526,186	4.327%	1,450,677	1,098,371	352,306	
Street Lighting & Signal Systems - Contra	373.1	(3,916,686)	-	(3,916,686)	4.327%	(169,475)	(129,020)	(40,455)	
Non Roadway Lighting	373.2	89	-	89	4.327%	4	3	1	
<b>Total Distribution</b>		<b>2,482,476,751</b>	<b>(215,173,770)</b>	<b>2,267,302,981</b>		<b>77,981,766</b>	<b>64,470,394</b>	<b>13,511,372</b>	
General Plant									
Land	389	4,152,652	-	4,152,652	N/A	-	-	-	
Structures & Improvements	390	66,893,716	-	66,893,716	2.575%	1,722,700	1,411,354	311,346	
Structures & Improvements - Contra	390	(2,047,894)	-	(2,047,894)	2.575%	(52,739)	(39,524)	(13,215)	
Office Furniture & Equipment	391.1	2,109,588	-	2,109,588	6.667%	140,639	137,656	2,984	
Office Furniture & Equipment - Contra	391.1	(28,712)	-	(28,712)	6.667%	(1,914)	(1,914)	0	
Computer Equipment	391.2	11,712,664	-	11,712,664	20.000%	2,342,533	2,323,409	19,124	
Data Handling Equipment	391.3	1,481,206	-	1,481,206	6.667%	98,747	100,075	(1,328)	
Transportation Equipment	392	30,485	-	30,485	8.000%	2,439	1,627	812	
Stores Equipment	393	28,117	-	28,117	6.667%	1,874	-	1,874	
Tools, Shop & Garage Equipment	394	11,184,589	-	11,184,589	6.667%	745,639	742,551	3,088	
Laboratory Equipment	395	468,469	-	468,469	10.000%	46,847	46,847	(0)	
Power Operated Equipment	396	526,899	-	526,899	5.333%	28,101	-	28,101	
Misc. Communication Equipment	397.1	20,090,701	-	20,090,701	10.000%	2,009,070	1,509,271	499,800	
Misc. Communication Equipment - Contra	397.1	-	-	-	10.000%	-	-	-	
Communication & Microwave Equipment	397.2	17,655,878	-	17,655,878	4.255%	751,268	810,856	(59,588)	
Communication & Microwave Equipment - Contra	397.2	(99,673)	-	(99,673)	4.255%	(4,241)	(4,597)	356	
Miscellaneous Equipment	398	2,466,195	-	2,466,195	10.000%	246,620	226,968	19,651	
<b>Total General Plant</b>		<b>136,624,880</b>	<b>-</b>	<b>136,624,880</b>		<b>8,077,583</b>	<b>7,264,578</b>	<b>813,005</b>	
Intangible Plant									
General	301	6,305,131	-	6,305,131	0.00%	-	-	-	
Customer Accounting	303	3,078,270	-	3,078,270	3.93%	120,968	56,133	64,835	
Customer CCS	303	63,235,820	-	63,235,820	10.68%	6,754,160	6,077,694	676,466	
Customer CIS	303	478,864	-	478,864	0.00%	-	-	-	
Customer Service	303	27,791,862	-	27,791,862	13.98%	3,886,518	2,288,418	1,598,100	
Distribution	303	97,584,197	(54,600,187)	42,984,010	11.24%	4,832,959	2,805,297	2,027,662	
General	303	106,169,581	-	106,169,581	17.61%	18,692,060	8,122,216	10,569,844	
General - Labor	303	6,388,659	(1,536,696)	4,851,963	2.12%	102,854	82,714	20,140	
Non-Nuclear Production - Fuel	303	276,867	-	276,867	0.00%	-	-	-	
Non-Nuclear Production - Non-Fuel	303	5,968,260	-	5,968,260	2.79%	166,510	200,382	(33,872)	
Texas Depr - Amortization Big Cajun	303	-	-	-	0.00%	91,121	91,121	(0)	
Texas Depr - CWIP Big Cajun	303	(3,700,274)	-	(3,700,274)	8.17%	(302,169)	(92,975)	(209,194)	
Texas Depr - CWIP Nelson 6	303	(4,682,178)	-	(4,682,178)	0.00%	-	(9,636)	9,636	
Transmission	303	48,729,379	-	48,729,379	6.98%	3,402,659	1,914,855	1,487,804	
Transmission/Distribution	303	7,657,658	-	7,657,658	12.93%	990,406	606,275	384,131	
<b>Total Intangible Plant</b>		<b>365,282,096</b>	<b>(56,136,883)</b>	<b>309,145,213</b>		<b>38,738,045</b>	<b>22,142,494</b>	<b>16,595,551</b>	
Specific Assignment									
General Plant Reserve Deficiency	391-398	-	-	-		594,116	2,134,924	(1,540,808)	
<b>Total Specific Assignment</b>		<b>-</b>	<b>-</b>	<b>-</b>		<b>594,116</b>	<b>2,134,924</b>	<b>(1,540,808)</b>	
<b>Total</b>		<b>7,151,899,903</b>	<b>(287,943,563)</b>	<b>6,863,956,340</b>		<b>300,827,915</b>	<b>191,992,523</b>	<b>108,835,392</b>	

Notes:

- (1) The original cost of the Spindletop Facility that is fully depreciated.
- (2) The purchase amount for Spindletop is recorded as an acquisition adjustment and is fully amortized.
- (3) Annualized depreciation expense is recorded in fuel inventory. [\$1,061,827 X 11.609% = \$123,267]



**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ12 Depreciation Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to annualize book depreciation expense and reflect new depreciation rates in depreciation expense.

Description	Workpaper Reference	
Investment Tax Credits Earned in Test Period		-
Gross Investment Tax Credits		-
Less:		
Amortization of Investment Tax Credits	WP/G-7.1-3	(616,777)
Pro Forma Adjustment (if any):		
Pro Forma Amortization Adjustment		(214,700)
Total Amortization		(831,477)
<b>Investment Tax Credit Adjustment</b>		<b>(831,477)</b>

Test:

Stripped Book Depreciation Rate Requested	WP/G-7.5 /5	2.692%
Amortization of Investment Tax Credits		831,477
Gross Amortizable Base (exclude QPEs)	SCH G-7.5a/2 ÷	30,886,966
		2.692%

Description	Workpaper Reference	
ITC Base - Total Electric	SCH G-7.5a/2	30,886,966
Stripped Book Depreciation Rate Requested	WP/G-7.5 /5	2.692%
ITC Amortization - Total Electric		831,477
Less Book Amortization (12 mos ending 12/31/2021)	WP/G-7.1-3	(616,777)
<b>ITC Amortization Adjustment</b>		<b>(214,700)</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ13 Credit Facility Fees**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Adjustment to reclassify credit facility fees booked below-the-line to an above-the-line account.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount</b>
1	OCFTO: OTHER CREDIT FEES	COSOCF: Other Credit Fees	360,994
2		<b>Subtotal OPERATING EXPENSES</b>	<b>360,994</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14A ARO and Accretion Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to eliminate ARO and related accretion and depreciation expense.

Line No.	Line Item	Account and Description	Amount
1	PLP317: 317 ASSET RETIREMENT OBLIGATION	101061: ARO Asset-Fossil Steam Product <sup>(1)</sup>	(419,211)
2	PLP317: 317 ASSET RETIREMENT OBLIGATION	101065: ARO Asset - Coal Combustion <sup>(1)</sup>	(779,264)
3		<b>Subtotal PLANT IN SERVICE</b>	<b>(1,198,475)</b>
4	ADP317: 317 ASSET RETIREMENT OBLIGATION	108110: AccumDeprec-ARO Asset-Fossil S <sup>(2)</sup>	338,144
5	ADP317: 317 ASSET RETIREMENT OBLIGATION	108114: Accum Deprec - ARO Asset-Coal <sup>(2)</sup>	231,265
6	ADP317: 317 ASSET RETIREMENT OBLIGATION	108260: AccDep-Removal-Fossil-Contra <sup>(2)</sup>	(5,823,730)
7	ADP317: 317 ASSET RETIREMENT OBLIGATION	108264: ACCDEP-Removal - Coal - Contra <sup>(2)</sup>	(150,407)
8		<b>Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION</b>	<b>(5,404,728)</b>
9	DXP317: 317 ASSET RETIREMENT OBLIGATION	403113: DEP EXP-REMOV-COAL CONTRA <sup>(3)</sup>	23,858
10	DXP317: 317 ASSET RETIREMENT OBLIGATION	403114: DEPREC EXP ARO ASSET-COAL <sup>(3)</sup>	(36,107)
11	DXP317: 317 ASSET RETIREMENT OBLIGATION	403115: Dep Exp-Remov-Fos Steam Contra <sup>(3)</sup>	338,940
12	DXP317: 317 ASSET RETIREMENT OBLIGATION	403116: Deprec Exp ARO Asset-Fossil <sup>(3)</sup>	(6,982)
13	AEAROTO: 411 ACCRETION EXPENSE - ARO	411104: Accretion Exp - ARO Asset-Coal <sup>(3)</sup>	(64,764)
14	AEAROTO: 411 ACCRETION EXPENSE - ARO	411107: Accretion Exp-ARO Asset-Fossil <sup>(3)</sup>	(392,327)
15		<b>Subtotal OPERATING EXPENSES</b>	<b>(137,382)</b>

Notes:

<sup>(1)</sup> Reference WP/P RB 1.1

<sup>(2)</sup> Reference WP/P RB 2.1

<sup>(3)</sup> Reference WP/P EX 4.1-4.3

Entergy Texas, Inc.  
Cost of Service  
AJ14B Out of Period  
Electric  
For the Test Year Ended December 31, 2021

This adjustment pertains to costs that relate to a month and year that are outside of the test case period and adjust Taxes Other.

Line No.	Line Item	Account and Description	Amount
1	OMP555IRE: 555 INELIGIBLE - RESOURCE PLAN	555010: Rsrc Plan Purch Pwr - Affiltd	9,251,609
2	TOSLSU: 408.100 SALES & USE TAX	408100: Sales / Use Tax <sup>(1)</sup>	(3,985,790)
3	TOOUOT: 408.105 TAXES OTH THAN INC - UTILITY OP	408105: Taxes Other Than Inc-Util Op <sup>(1)</sup>	(1,400,000)
4		<b>Subtotal OPERATING EXPENSES</b>	<b>3,865,820</b>

Notes:

<sup>(1)</sup> Reference WP/P EX 4.1

Entergy Texas, Inc.  
Cost of Service  
AJ14C Regulatory Debits and Credits  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	FN	Amount
1	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Pit		(65,516)
2	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		(167)
3	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(1,458)
4	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(1,805)
5	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	(176,053)
6	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	(218,923)
7	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	(862,488)
8	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	(139,077)
9	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	(137,177)
10	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904001: Uncollect Acct Elect-Write Off		(4,272,820)
11	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(7,537)
12	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(1,202,509)
13	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		(24)
14	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		2,591,849
15	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben		7,651,027
16	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense		(811,745)
17	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits		(11,296,670)
18	RD407ADIT: 407.351 REGULATORY DEBITS - AMORT SEC ADIT BEN	407351: Reg. Debit-Amort Sec ADIT Ben		(3,077,831)
19	RD407TTC: 407.353 REGULATORY DEBITS - TTC AMORT	407353: Reg Debit - TTC amortization		(2,201,867)
20	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits		4,688,156
21	RCASB: 407.425 REGULATORY CREDITS - ARO - ASBESTOS REMOVAL	407425: Reg Credit-ARO-Other Removal		137,382
22	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		(55,664)
14	RC407GR: 407.4GR REGULATORY CREDITS - GR UNDER COLLECT	4074GR: Reg Credit- GR Under Collect		1,587,276
15	RC407TCRF: 407.4TC REGULATORY CREDITS - TCRF UNDER COLLECT	4074TC: Reg Credit-TCRF Under Collect		284,060
16	RD407TCRF: 407.3TC REGULATORY DEBITS - TCRF OVER COLLECT	4073TC: Reg Debit - TCRF Over Collect		(1,262,620)
17	RC407POS: 407.412 REG CREDITS - POS LAG FROM TAX REFORM	407412: Reg Cr Pos Lag from Tax Reform		3,866,476
18	RD407GR: 407.3GR REGULATORY DEBITS - GEN RIDER	4073GR: Reg Debit - GR Over Collect		(3,384,784)
19	RC407TTC: 407.453 REGULATORY CREDITS - TTC AMORT	407453: REG CREDIT-TTC UNDER-RECOVER		3,383,633
20		<b>Subtotal OPERATING EXPENSES</b>		<b>(4,986,874)</b>

Entergy Texas, Inc.  
Cost of Service  
AJ14D Non Recoverable ETI Direct Expense  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	OMCS907: 907 SUPERVISION	907000: Supervision	(4,343)
2	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(23,578)
3	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex	(455)
4	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.	(128)
5	OMS913: 913 ADVERTISING EXP	913000: Advertising Expense	(279)
6	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(6,876)
7	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(18,753)
8	OMAG9301CS: 930.1 GENERAL ADVTSG EXP	930100: General Advertising Expenses	(1,226)
9	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense	254
10		<b>Subtotal OPERATING EXPENSES</b>	<b>(55,386)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 19A.1 for removal of the Affiliate portion.

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14E Unfunded Pension**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	113,790,081
2	PEN253013: 253013 UNFUNDED PENSION	253013: Supplemental Pension Plan	(705,881)
3		<b>Subtotal UNFUNDED PENSION</b>	<b>113,084,200</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ14E.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14E Unfunded Pension**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	Proforma Adjustment to eliminate FAS 158:	
2	Account 253012	113,790,081
3	Account 253013	(705,881)
4	<b>Total Adjustment <sup>(1)</sup></b>	<b>113,084,200</b>
5		
6	Pension Plan Liability	(37,349,119)
7	Eliminate FAS 158 offset in Regulatory Asset Account 18238P	113,790,081
8	Eliminate FAS 158 offset in Regulatory Asset Account 18238N	(705,881)
9	Adjusted Rate Base excluding FAS 158 <sup>(2)</sup>	75,735,081

Notes:

<sup>(1)</sup> Line 2 + Line 3

<sup>(2)</sup> Line 6 + Line 7 + Line 8



Entergy Texas, Inc.  
Cost of Service  
AJ14F Facilities Revenue  
Electric  
For the Test Year Ended December 31, 2021

This reclassification adjustment is to functionalize the revenues for Facility Charges.

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	RO456DFC: 456 FACILITY CHARGE - DISTRIBUTION	456107: Network Transmission Revenue		714,497
2	RO456TFC: 456 FACILITIES CHARGES - TRANSMISSION	456107: Network Transmission Revenue	TH	677,650
3	RO456TFC: 456 FACILITIES CHARGES - TRANSMISSION	456107: Network Transmission Revenue	TL	3,931,703
4		<b>Subtotal REVENUES</b>		<b><u>5,323,851</u></b>

Note:

<sup>(1)</sup> Reference WP/P AJ 1.3

Entergy Texas, Inc.  
Cost of Service  
AJ14G-Hardin O&M Annualization  
Electric  
For the Test Year Ended December 31, 2021

To annualize the test year level of operation and maintenance expense for the Hardin Unit that was acquired in June 2021.

Line No.	Line Item	Account and Description	Amount
1	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin	5,395
2	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment	192,032
3	OMP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt	3,059,382
4		<b>Subtotal OPERATING EXPENSES</b>	<b>3,256,809</b>

Entergy Texas, Inc.  
Cost of Service  
AJ14H Energy Efficiency Programs- Direct  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	RO456EEI: 456 OTHER REVENUE - ENERGY EFFICIENCY INCENTIVE	456EEI: Energy Efficiency Incentive	(2,299,242)
2		<b>Subtotal REVENUES</b>	<b>(2,299,242)</b>
3	OMCS907: 907 SUPERVISION	907000: Supervision	(195)
4	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(7,109,158)
5	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908100: Customer assistance over/under	372,543
6	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(1,191)
7	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(79,397)
8	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	8,181
9	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense	(16,988)
10	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(14,957)
11		<b>Subtotal OPERATING EXPENSES</b>	<b>(6,841,162)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ AJ19B.1 for removal of the ETI Affiliate portion.

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14I Plant Held for Future Use**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	PLD3601: 360.1 LAND	1010AM: Electric Plant In Service		175,847
2		<b>Sub-Total PLANT IN SERVICE</b>		<b>175,847</b>
3	ADT3502: 350.2 LAND EASEMENTS	1080AM: Accum Prov Depr Plant Service	TH	2,768
4	ADT3502: 350.2 LAND EASEMENTS	1080AM: Accum Prov Depr Plant Service	TL	174,959
5	ADD3602: 360.2 LAND RIGHTS - PRIMARY	1080AM: Accum Prov Depr Plant Service	D1	819
6		<b>Sub-Total ACCUMULATED DEPRECIATION / AMORTIZATION</b>		<b>178,546</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 14I.2

Entergy Texas, Inc.  
Cost of Service  
AJ14I Plant Held for Future Use  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Account	Description	Plant Account	Location	Test Year Per Book	Adjustment	Adjusted Total
1	1010AM	Electric Plant In Service	360.1	Dishman Substation	-	175,847	175,847
2	1080AM	Accum Prov Depr Plant Service	350.2	N/A	(177,728)	177,728	-
3	1080AM	Accum Prov Depr Plant Service	360.2	N/A	(819)	819	-
4	<b>Total Rate Base Amounts</b>				(178,547)	354,394	175,847
5	<b>Total Plant Held for Future Use Adjustment</b>					<u>354,394</u>	

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14J Prepayments**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	PP165L: 165 LABOR	165U39: Prepaid Life Insurance Kidco	(63,120)
2		<b>Subtotal PREPAYMENTS</b>	<b>(63,120)</b>

Notes:

<sup>(1)</sup> Reference WP/P RB 5.1

Entergy Texas, Inc.  
Cost of Service  
AJ14K Distribution Staffing Increase  
Electric  
For the Test Year Ended December 31, 2021

This adjustment reflects the changes in Distribution capital and expense as the result of staffing increases occurring in 2022.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	LD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Engineer	45,242
2	LD581: 581 LOAD DISPATCHING	581000: Load Dispatching	8,466
3	LD582: 582 STATION EXPENSES	582000: Station Expenses	6,343
4	LD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	9,760
5	LD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	4,593
6	LD585: 585 STREET LIGHT & SIGNAL SYS	585000: Street Light & Signal System	1,948
7	LD586: 586 METER EXPENSES	586000: Meter Expenses	9,171
8	LD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense	5,207
9	LD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense	19,496
10	LD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer	21,034
11	LD592: 592 MAINT OF STATION EQUIP	592000: Maint. Of Station Equipment	11,319
12	LD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	39,766
13	LD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	4,593
14	LDT595: 595 MAINT OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers	268
15	LD596NR: 596 MNT OF ST LIGHT & SIGNAL SYS - NONRDWY	596000: Maint. St. Lght. & Sig. Syst.	2,004
16	LD597: 597 MAINT OF METERS	597000: Maintenance Of Meters	1,464
17	LD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt	3,082
18	LDS591: 591 MAINT OF STRUCTURES	591000: Maintenance Of Structures	126
19		<b>Subtotal Operations and Maintenance</b>	<b>193,882</b>
20	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	66,804
21	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	14,479
		<b>Subtotal Benefits and Taxes</b>	<b>81,283</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 14K.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14K Distribution Staffing Increase**  
**Electric**  
**For the Test Year Ended December 31, 2021**

<u>Line No.</u>	<u>Line Desc.</u>	<u>On Board</u>	<u>Labor Adjustment Due To Attrition</u>	<u>Total Labor Adjustment Increase</u>
1	<b>O&amp;M Expense</b>			
2	Distribution Operations Base Pay Increase	163,173	(1,576)	161,597
3	Benefits Taxes	82,076	(793)	81,283
4	Incentive	7,938		7,938
5	Employee Expenses	3,034		3,034
6	Transportation	17,654		17,654
7	IT	3,660		3,660
8	Total OM	<u>277,534</u>	<u>(2,368)</u>	<u>275,166</u>



Entergy Texas, Inc.  
Cost of Service  
AJ14L Pension and OPEB Over/Under Regulatory Assets  
Electric  
For the Test Year Ended December 31, 2021

Adjustment to establish a three-year amortization period for the Qualified and Non-qualified Pension over/under regulatory assets and to remove the balance in regulatory asset account 18231T ETI OPEB Over/Under from rate base. These assets were established pursuant to PURA § 36.065 and records the change between the amount of expense included in base rates and the amount actually incurred by ETI.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	18231T: 182 REGULATORY ASSET - OPEB OVER/UNDER	18231T: ETI OPEB Over/Under	3,103,081
2		<b>Subtotal REGULATORY ASSETS AND LIABILITIES</b>	<b>3,103,081</b>
3	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	967,601
4	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	4,937,689
5		<b>Subtotal OPERATING EXPENSES</b>	<b>5,905,290</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ14L.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14L Pension and OPEB Over/Under Regulatory Assets**  
**Electric**  
**For The Test Year Ended December 31, 2021**

Adjustment to establish a three-year amortization period for the Qualified and Non-qualified Pension Over/Under regulatory assets and to remove the balance in regulatory asset account 1823IT ETI OPEB Over/Under from rate base. These assets were established pursuant to PURA § 36.065 and records the change between the amount of expense included in base rates and the amount actually incurred by ETI.

Line No.	Account	Description	Amount
To record one year of a three year amortization period for the regulatory asset account 1823TP Qualified Pension.			
1	1823TP	Qualified Pension	17,490,526
2		Proposed 3-year amortization period	3
3			
4	926000	Employee Pension & Benefits	958,053
5	926NS1	ASC 715 NSC - Emp Pens & Ben	4,872,122
6		<b>Total One-Year Amortization Expense <sup>(1)</sup></b>	<b>5,830,175</b>

To record one year of a three year amortization period for the regulatory asset account 1823TN Non-Qualified Pension Over/Under.

7	1823TN	ETI NQ Pension Over/Under	225,344
8		Proposed 3-year amortization period	3
9			
10	926000	Employee Pension & Benefits	9,548
11	926NS1	ASC 715 NSC - Emp Pens & Ben	65,567
12		<b>Total One-Year Amortization Expense <sup>(2)</sup></b>	<b>75,115</b>

To remove regulatory asset account 18231T OPEB Over/Under from rate base.

13	18231T: ETI OPEB Over/Under <sup>(3)</sup>	3,103,081
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**Note:**

<sup>(1)</sup> Line 1 / Line 2. Reference W/P AJ014L.3

<sup>(2)</sup> Line 6 / Line 7. Reference W/P AJ014L.4

<sup>(3)</sup> Reference W/P RB 13.1

**Entergy Texas, Inc.**

36 Term (months)  
(5,830,175) Annual Expense  
(485,848) Monthly Expense

**1823TP: ETI Qualified Pension Over/Under Amortization Schedule**

Periods	Amortization		End Bal
	Beg Bal As of 12/31/2021	Principal	
1	17,490,526	(485,848)	17,004,678
2	17,004,678	(485,848)	16,518,830
3	16,518,830	(485,848)	16,032,982
4	16,032,982	(485,848)	15,547,134
5	15,547,134	(485,848)	15,061,286
6	15,061,286	(485,848)	14,575,438
7	14,575,438	(485,848)	14,089,590
8	14,089,590	(485,848)	13,603,742
9	13,603,742	(485,848)	13,117,894
10	13,117,894	(485,848)	12,632,046
11	12,632,046	(485,848)	12,146,199
12	12,146,199	(485,848)	11,660,351
13	11,660,351	(485,848)	11,174,503
14	11,174,503	(485,848)	10,688,655
15	10,688,655	(485,848)	10,202,807
16	10,202,807	(485,848)	9,716,959
17	9,716,959	(485,848)	9,231,111
18	9,231,111	(485,848)	8,745,263
19	8,745,263	(485,848)	8,259,415
20	8,259,415	(485,848)	7,773,567
21	7,773,567	(485,848)	7,287,719
22	7,287,719	(485,848)	6,801,871
23	6,801,871	(485,848)	6,316,023
24	6,316,023	(485,848)	5,830,175
25	5,830,175	(485,848)	5,344,327
26	5,344,327	(485,848)	4,858,479
27	4,858,479	(485,848)	4,372,631
28	4,372,631	(485,848)	3,886,784
29	3,886,784	(485,848)	3,400,936
30	3,400,936	(485,848)	2,915,088
31	2,915,088	(485,848)	2,429,240
32	2,429,240	(485,848)	1,943,392
33	1,943,392	(485,848)	1,457,544
34	1,457,544	(485,848)	971,696
35	971,696	(485,848)	485,848
36	485,848	(485,848)	(0)

**(17,490,526)**

Entergy Texas, Inc.

36 Term (months)  
(75,115) Annual Expense  
(6,260) Monthly Expense

1823TN: ETI NQ Pension Over/Under Amortization Schedule

Periods	Amortization		End Bal
	Beg Bal As of 12/31/2021	Principal	
1	225,344	(6,260)	219,084
2	219,084	(6,260)	212,824
3	212,824	(6,260)	206,565
4	206,565	(6,260)	200,305
5	200,305	(6,260)	194,046
6	194,046	(6,260)	187,786
7	187,786	(6,260)	181,527
8	181,527	(6,260)	175,267
9	175,267	(6,260)	169,008
10	169,008	(6,260)	162,748
11	162,748	(6,260)	156,489
12	156,489	(6,260)	150,229
13	150,229	(6,260)	143,969
14	143,969	(6,260)	137,710
15	137,710	(6,260)	131,450
16	131,450	(6,260)	125,191
17	125,191	(6,260)	118,931
18	118,931	(6,260)	112,672
19	112,672	(6,260)	106,412
20	106,412	(6,260)	100,153
21	100,153	(6,260)	93,893
22	93,893	(6,260)	87,634
23	87,634	(6,260)	81,374
24	81,374	(6,260)	75,115
25	75,115	(6,260)	68,855
26	68,855	(6,260)	62,595
27	62,595	(6,260)	56,336
28	56,336	(6,260)	50,076
29	50,076	(6,260)	43,817
30	43,817	(6,260)	37,557
31	37,557	(6,260)	31,298
32	31,298	(6,260)	25,038
33	25,038	(6,260)	18,779
34	18,779	(6,260)	12,519
35	12,519	(6,260)	6,260
36	6,260	(6,260)	(0)
(225,344)			

Entergy Texas, Inc.  
Cost of Service  
AJ14M Non-AMS Meters  
Electric  
For the Test Year Ended December 31, 2021

Adjustment to amend the amortization period of the existing regulatory asset for the non-AMS meters authorized in Docket No. 47416; and, to establish a regulatory asset and three-year amortization period for the revenue requirement associated with distribution invested capital that was offset by the retirement of the non-AMS meters in Docket No. 50714

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	182LR: 182 REGULATORY ASSET – DIC Rev Req	182000: Other Regulatory Assets	8,019,571
2		<b>Subtotal REGULATORY ASSETS AND LIABILITIES</b>	<b>8,019,571</b>
3	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	2,673,190
4	APL407: 407 AMORTIZATION OF PROPERTY LOSS	407000: Amortization Of Property Loss	5,568,296
5		<b>Subtotal OPERATING EXPENSES</b>	<b>8,241,486</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ14M.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14M Non-AMS Meters**  
**Electric**  
**For The Test Year Ended December 31, 2021**

Adjustment to amend the amortization period of the existing regulatory asset for the non-AMS meters authorized in Docket No. 47416; and, to establish a regulatory asset and three-year amortization period for the revenue requirement associated with distribution invested capital that was offset by the retirement of the non-AMS meters in Docket No. 50714

Line No.	Account	Description	Amount
To amend the amortization period for the existing regulatory asset (account 1822AM) associated with the non-AMS Meters to a three-year amortization period.			
1	1822AM	Unrecovered plant - meters	23,706,495
2		Proposed 3-year amortization period	3
3			
4	407000	Amortization Of Property Loss <sup>(1)</sup>	7,902,165
5	407000	Less Per Book Amortization of Non-AMS Meters <sup>(2)</sup>	(2,333,869)
6		<b>Adjustment to Amortization Expense</b>	<u><u>5,568,296</u></u>

Line No.	Account	Description	Amount
To establish a regulatory asset for DIC revenue requirement			
7	182000	DIC Rev Req Regulatory Asset	8,019,571
8		Proposed 3-year amortization period	3
To establish a three-year amortization period for the DIC Revenue Requirement regulatory asset.			
9	407348	Regulatory Debits	2,673,190
10		<b>Total One-Year Amortization Expense <sup>(3)</sup></b>	<u><u>2,673,190</u></u>

Notes:

<sup>(1)</sup> Line 1 / Line 2. Reference W/P AJ014M.3

<sup>(2)</sup> Reference W/P EX 3

Entergy Texas, Inc.

36 Term (months)  
(7,902,165) Annual Expense  
(658,514) Monthly Expense

1822AM: Unrecovered plant - meters

Amortization

Periods	Beg Bal As of 12/31/2021	Principal	End Bal
1	23,706,495	(658,514)	23,047,981
2	23,047,981	(658,514)	22,389,467
3	22,389,467	(658,514)	21,730,953
4	21,730,953	(658,514)	21,072,440
5	21,072,440	(658,514)	20,413,926
6	20,413,926	(658,514)	19,755,412
7	19,755,412	(658,514)	19,096,898
8	19,096,898	(658,514)	18,438,385
9	18,438,385	(658,514)	17,779,871
10	17,779,871	(658,514)	17,121,357
11	17,121,357	(658,514)	16,462,843
12	16,462,843	(658,514)	15,804,330
13	15,804,330	(658,514)	15,145,816
14	15,145,816	(658,514)	14,487,302
15	14,487,302	(658,514)	13,828,788
16	13,828,788	(658,514)	13,170,275
17	13,170,275	(658,514)	12,511,761
18	12,511,761	(658,514)	11,853,247
19	11,853,247	(658,514)	11,194,734
20	11,194,734	(658,514)	10,536,220
21	10,536,220	(658,514)	9,877,706
22	9,877,706	(658,514)	9,219,192
23	9,219,192	(658,514)	8,560,679
24	8,560,679	(658,514)	7,902,165
25	7,902,165	(658,514)	7,243,651
26	7,243,651	(658,514)	6,585,137
27	6,585,137	(658,514)	5,926,624
28	5,926,624	(658,514)	5,268,110
29	5,268,110	(658,514)	4,609,596
30	4,609,596	(658,514)	3,951,082
31	3,951,082	(658,514)	3,292,569
32	3,292,569	(658,514)	2,634,055
33	2,634,055	(658,514)	1,975,541
34	1,975,541	(658,514)	1,317,027
35	1,317,027	(658,514)	658,514
36	658,514	(658,514)	0

(23,706,495)

Entergy Texas, Inc.

36 Term (months)  
(2,673,190) Annual Expense  
(222,766) Monthly Expense

DIC Rev Req Regulatory Asset			
Amortization			
Periods	Beg Bal As of 12/31/2021	Principal	End Bal
1	8,019,571	(222,766)	7,796,805
2	7,796,805	(222,766)	7,574,039
3	7,574,039	(222,766)	7,351,273
4	7,351,273	(222,766)	7,128,508
5	7,128,508	(222,766)	6,905,742
6	6,905,742	(222,766)	6,682,976
7	6,682,976	(222,766)	6,460,210
8	6,460,210	(222,766)	6,237,444
9	6,237,444	(222,766)	6,014,678
10	6,014,678	(222,766)	5,791,912
11	5,791,912	(222,766)	5,569,147
12	5,569,147	(222,766)	5,346,381
13	5,346,381	(222,766)	5,123,615
14	5,123,615	(222,766)	4,900,849
15	4,900,849	(222,766)	4,678,083
16	4,678,083	(222,766)	4,455,317
17	4,455,317	(222,766)	4,232,551
18	4,232,551	(222,766)	4,009,786
19	4,009,786	(222,766)	3,787,020
20	3,787,020	(222,766)	3,564,254
21	3,564,254	(222,766)	3,341,488
22	3,341,488	(222,766)	3,118,722
23	3,118,722	(222,766)	2,895,956
24	2,895,956	(222,766)	2,673,190
25	2,673,190	(222,766)	2,450,424
26	2,450,424	(222,766)	2,227,659
27	2,227,659	(222,766)	2,004,893
28	2,004,893	(222,766)	1,782,127
29	1,782,127	(222,766)	1,559,361
30	1,559,361	(222,766)	1,336,595
31	1,336,595	(222,766)	1,113,829
32	1,113,829	(222,766)	891,063
33	891,063	(222,766)	668,298
34	668,298	(222,766)	445,532
35	445,532	(222,766)	222,766
36	222,766	(222,766)	(0)
(8,019,571)			



**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14N HRC Over Recovery**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Adjustment to include the refund related to the Hurricane Rita Over Recovery in the test year.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	(59,854)
2		<b>Subtotal OPERATING EXPENSES</b>	<b>(59,854)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ14N.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ14N HRC Over Recovery**  
**Electric**  
**For The Test Year Ended December 31, 2021**

Adjustment to include the refund related to the Hurricane Rita Over Recovery in the test year.

Line No.	Account	Description	Amount
To record one year of a three year amortization period for the regulatory liability account 254HRS Rita Securization Over Recovery.			
1	254HRS	Rita Securization Over Recovery	179,561
2		Proposed 3-year amortization period	3
3			
4	407403	Regulatory Credits	(59,854)
5		<b>Total One-Year Amortization Expense <sup>(1)</sup></b>	<b>(59,854)</b>

**Note:**

<sup>(1)</sup> Line 1 / Line 2.

Entergy Texas, Inc.  
Cost of Service  
AJ15 Interest Synchronization  
Electric  
For the Test Year Ended December 31, 2021

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	CTAICA: INTEREST CAP - AFUDC	EXNUSM: Current Tax Schedule M	3,979,917
2	CTAINT: INTEREST EXPENSE	EXNUSM: Current Tax Schedule M	10,419,490
3		<b>Subtotal TAXABLE INCOME</b>	<b>14,399,406</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ15.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ15 Interest Synchronization**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment synchronizes test year interest expense with adjusted rate base and the embedded long term debt rate in the cost of capital.

Line No.	Adjustments to Taxable Income	Amount
1	RBTOA: Total Adjusted Rate Base <sup>(1)</sup>	4,411,402,214
2		
3	DEBTRATE: Total Debt Rate <sup>(2)</sup>	1.66%
4		
5	INTRSYNC: Interest Synchronization (DEBTRATE*RBTOA)	<u>(73,387,785)</u>
6		
7	CTAINT: Interest Expense <sup>(3)</sup>	(83,807,274)
8		
9	Adjustment to Interest Expense <sup>(4)</sup>	<u>10,419,490</u>
10		
11	Adjustment to Interest Capitalized - AFUDC (CTAICA) <sup>(5)</sup>	3,979,917
12		
13	<b>Total Adjustment to Taxable Income <sup>(6)</sup></b>	<b><u>14,399,406</u></b>

Notes:

<sup>(1)</sup> Reference WP/P SUM

<sup>(2)</sup> Reference WP/P MD

<sup>(3)</sup> Reference WP/P EX 5.1, Line 31

<sup>(4)</sup> Line 5 - Line 7

<sup>(5)</sup> Reference WP/P AJ 10.7, Line 28

<sup>(6)</sup> Line 9 + Line 11

Entergy Texas, Inc.  
Cost of Service  
AJ16 Customer Dep. and ESL Interest  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	26,358
2	ICDTC: 235 CUSTOMER DEPOSITS	COSADJ: Interest Exp on Customer Dep	20,713
3		<b>Sub-Total OPERATING EXPENSES</b>	<b>47,070</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ16.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ16 Customer Dep. and ESL Interest**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

<b>Line No.</b>	<b>Description</b>	<b>Dec - 2021</b>
1	Customer Deposits (13 Month Average)	34,521,400
2	Average Customer Deposits Balance Interest Rate	0.06%
3	Interest on Customer Deposits <sup>(1)</sup>	20,713
4		
5	Adjustment to reclassify ESL interest expense to Above the Line Account <sup>(2)</sup>	26,358
6		
7	<b>Total Interest Adjustment <sup>(3)</sup></b>	<b>47,070</b>

**Notes:**

<sup>(1)</sup> Line 1 \* Line 2

<sup>(2)</sup> Interest expense from accounts 430000 & 431000

<sup>(3)</sup> Line 3 + Line 5

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ17 ASC 715-60 Defined Benefit Plans—Other Postretirement**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to reflect estimated change in ASC 715-60 Defined Benefit Plans-Other Postretirement expense (formally FAS 106) for total ETI.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(766,248)
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	6,505,696
3		<b>Subtotal OPERATING EXPENSES</b>	<b>5,739,447</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ17.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ17 ASC 715-60 Defined Benefit Plans—Other Postretirement**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to reflect estimated change in ASC 715-60 Defined Benefit Plans-Other Postretirement expense (formally FAS 106) for total ETI.

Line No.	Description	Amount
1	Total Test Year ASC 715-60-ETI	(10,883,004)
2	O&M Allocation	52.14%
3	ETI Direct O&M ASC 715-60 Estimated Increase/(Decrease) <sup>(1)</sup>	5,674,398
4		
5	Total Test Year ASC 715-60-ESL	7,141,992
6	Estimated Annual ASC 715-60-ESL	8,168,000
7	Estimated Change in ASC 715-60-ESL <sup>(2)</sup>	1,026,008
8	O&M Allocation to ETI	6.34%
9	Affiliate Billed to ETI Estimated Change in ASC 715-60 Service Expenses <sup>(3)</sup>	65,049
10		
11	<b>Total ETI ASC 715-60 Adjustment <sup>(4)</sup></b>	<b>5,739,447</b>

Notes:

<sup>(1)</sup> Line 1 \* Line 2 \* -1

<sup>(2)</sup> Line 6 - Line 5

<sup>(3)</sup> Line 7 \* Line 8

<sup>(4)</sup> Line 3 + Line 9



**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ18 Pension Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to reflect estimated change in Pension expense for total ETI.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(333,211)
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(912,202)
3		<b>Subtotal OPERATING EXPENSES</b>	<b><u>(1,245,413)</u></b>

Notes:

<sup>(1)</sup> Reference WP/P AJ18.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ18 Pension Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to reflect estimated change in Pension expense for total ETI.

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	Total Test Year Pension-ETI	6,819,907
2	Estimated Annual Pension-ETI	5,697,045
3	Estimated Change in Pension-ETI <sup>(1)</sup>	(1,122,862)
4	O&M Pension Expense Allocation	53.03%
5	ETI Direct O&M Pension Expenses Estimated Increase/(Decrease) <sup>(2)</sup>	(595,454)
6		
7	Total Test Year Pension-ESL	87,526,178
8	Estimated Annual Pension-ESL	77,386,404
9	Estimated Change in Pension-ESL <sup>(3)</sup>	(10,139,774)
10	ETI Allocated O&M Pension Expense Allocation	6.41%
11	Affiliate Billed to ETI Estimated Change in Pension Expenses <sup>(4)</sup>	(649,960)
12		
13	<b>Total ETI Adjustment to Pension Expense <sup>(5)</sup></b>	<b>(1,245,413)</b>

Notes:

<sup>(1)</sup> Line 2 - Line 1

<sup>(2)</sup> Line 3 \* Line 4

<sup>(3)</sup> Line 8 - Line 7

<sup>(4)</sup> Line 9 \* Line 10

<sup>(5)</sup> Line 5 + Line 11

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ19A Affiliate Non-Recoverable Expenses**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to eliminate affiliate expenses not allowed for recovery.

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(154)
2	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(191)
3	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		(164)
4	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(228)
5	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(26,549)
6	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(99,857)
7	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(29)
8	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(13)
9		<b>Subtotal OPERATING EXPENSES</b>		<b>(127,186)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 14D.1 for removal of the direct portion.

Entergy Texas, Inc.  
Cost of Service  
AJ19B Affiliate Energy Efficiency  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to eliminate affiliate Energy Efficiency expenses that are to be included in a separate rider.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses	(11,667)
2	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(37,935)
3	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(18)
4	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(12,124)
5	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(4,560)
6	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense	(9,269)
7	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(3,013)
8		<b>Subtotal OPERATING EXPENSES</b>	<b>(78,587)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 14H.1 for removal of the direct portion.

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ19C Affiliate Rate Case Expenses**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to remove expenses incurred during the test year associated with the preparation of this rate case and include in the proposed Rate Case Expense rider.

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(5,245)
2	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(10,907)
3	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben		(6,035)
4	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		(42,542)
5	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co		(4,062)
6	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(2,633)
7		<b>Subtotal OPERATING EXPENSES</b>		<b>(71,424)</b>

Notes:

<sup>(1)</sup> Reference W/P AJ 11 for removal of the direct portion.

Entergy Texas, Inc.  
Cost of Service  
AJ19H Affiliate Non-qualified Pension Plan  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to remove affiliate costs associated with the non-qualified supplemental portion of the pension plan.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(119,315)
2	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(903,445)
3		<b>Subtotal OPERATING EXPENSES</b>	<b>(1,022,760)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 8.1 for removal of the direct portion.

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ190 Affiliate Aircraft Costs**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to remove affiliate costs associated with company aircraft.

Line No.	Line Item	Account and Description	FN	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		(10,829)
2	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(3,429)
3	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(4,246)
4	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	(28,172)
5	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	(35,032)
6	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		(15,598)
7	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	(1,531)
8	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	(247)
9	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	(244)
10	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(131)
11	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(329,105)
12	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(364,285)
13	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(77)
14	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(3,606)
15		<b>Subtotal OPERATING EXPENSES</b>		<b>(796,530)</b>

Entergy Texas, Inc.  
Cost of Service  
AJ19P Affiliate Gas and Nuclear  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to remove affiliate costs associated with ESL Gas and Nuclear departments.

Line No.	Line Item	Account and Description	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin	(60,270)
2	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses	(470)
3	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt	(17,887)
4	OMP517: 517 OPERATION SUPVSN & ENGINEERING	517000: Operation, Supervision & Engr	-
5	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee	(175)
6	OMCA904: 904 UNCOLLECTIBLE ACCOUNTS	904000: Uncollectible Accounts	(18,121)
7	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(24,835)
8	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(1,782)
9	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(2,162)
10	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(3,678)
11	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(1,749)
12	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(1,348)
13	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(5,132)
14		<b>Subtotal OPERATING EXPENSES</b>	<b>(137,610)</b>



Entergy Texas, Inc.  
Cost of Service  
AJ20A Direct Payroll  
Electric

For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		114,252
2	OMP501: 501 FUEL	501100: Fuel - Oil		223
3	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		159,972
4	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		62,003
5	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		146,074
6	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		12,966
7	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		11,116
8	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		50,926
9	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		43,665
10	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		13,675
11	OMP535: 535 OPERATION SUPVSN & ENGINEERING	535000: Operating Supervision & Engin		0
12	OMP539: 539 MISC HYDRAULIC POWER GEN EXP	539000: Misc Hydro Power Generation		(16)
13	OMP544: 544 MAINT OF ELECTRIC PLANT	544000: Maint Of Electric Plt		12
14	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		41,172
15	OMP548: 548 PROCESS CONTROL COSTS	548000: Generation Expenses		44,949
16	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		37,432
17	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		4,174
18	OMP552: 552 OTH PWR MAINT-MAINT OF STRUCTURES	552000: Maintenance Of Structures		345
19	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment		49,932
20	OMP554: 554 OTH PWR MAINT- MAINT MISC OTH PWR GEN PLT	554000: Maint-Misc Other Pwr Gen Plt		692
21		<b>Subtotal PRODUCTION EXPENSES</b>		<b>793,564</b>
22	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	11,798
23	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	14,608
24	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	4
25	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	4
26	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TH	4,235
27	OMT562: 562 STATION EXPENSE	562000: Station Expenses	TL	5,228
28	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	140
29	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	174
30	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	86
31	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	107
32	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	30,807
33	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	38,188
34	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	23,406
35	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	28,894
36	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	26
37	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	32
38		<b>Subtotal TRANSMISSION EXPENSES</b>		<b>157,738</b>
39	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		109,328
40	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		30,103
41	OMD582: 582 STATION EXPENSES	582000: Station Expenses		22,669
42	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	26,353
43	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	4,249
44	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	4,191
45	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	6,693
46	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	3,204
47	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	3,345
48	OMD585: 585 STREET LIGHT AND SIGNAL SYSTEMS	585000: Street Light & Signal System		6,961
49	OMD586: 586 METER EXPENSES	586000: Meter Expenses		32,416
50	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		18,602
51	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		44,221
52	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		71,752
53	OMD591: 591 MAINTENANCE OF STRUCTURES	591000: Maintenance Of Structures		449
54	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		38,481
55	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	100,218
56	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	16,160
57	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	15,939
58	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	8,289
59	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	3,968
60	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	4,142
61	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		947
62	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		6,707
63	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		5,202
64	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		9,297
65		<b>Subtotal DISTRIBUTION EXPENSES</b>		<b>593,888</b>
66	OMCA901: 901 SUPERVISION	901000: Supervision		6,497
67	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		22,925
68	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		55,848
69	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		4,713
70	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		3
71		<b>Subtotal CUSTOMER ACCOUNTING EXPENSES</b>		<b>89,986</b>
72	OMCS907: 907 SUPERVISION	907000: Supervision		16,740
73	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		55,226
74	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		4,262

Entergy Texas, Inc.  
Cost of Service  
AJ20A Direct Payroll  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
75	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex		32,212
76		<b>Subtotal CUSTOMER SERVICES EXPENSES</b>		<b>108,441</b>
77	OMS911: 911 SUPERVISION	911000: Supervision		(6)
78	OMS912: 912 DEMONSTRATION & SELLING EXP	912000: Demon. & Selling Exp.		17,883
79		<b>Subtotal SALES EXPENSES</b>		<b>17,878</b>
80	OMAG920: 920 SALARIES	920000: Adm & General Salaries		161,770
81	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		218,917
82	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		8,828
83	OMAG928PD: 928 REGULATORY COMMISSION EXP - PROD DEMAND	928000: Regulatory Commission Expense		1,050
84	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		795
85	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		560
86	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		-
87	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		21,656
88		<b>Subtotal ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		<b>413,576</b>
89	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		175,271
90		<b>Subtotal 408.110 EMPLOYMENT TAXES</b>		<b>175,271</b>
		<b>Total Direct Payroll Adjustment <sup>(1)</sup></b>		<b>2,350,342</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ20A.3

**Entergy Texas, Inc.  
Cost of Service  
AJ20A Direct Payroll  
Electric  
For The Test Year End December 31,2021**

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

Description	Labor Adjustment due to Wage Change	Labor Adjustment due to Increase/(Decrease) in employees	Total Labor Adjustment Increase/(Decrease) <sup>(1)</sup>
Other O&M Expense	1,312,748	643,405	1,956,154
Benefits Expense	64,325	154,592	218,917
<b>Total O&amp;M</b>	<b>1,377,073</b>	<b>797,997</b>	<b>2,175,070</b>
Payroll Taxes			
FICA	100,425	49,221	149,646
FUTA	7,876	3,860	11,737
SUTA	9,321	4,568	13,889
<b>Total Payroll Taxes</b>	<b>117,622</b>	<b>57,649</b>	<b>175,271</b>
<b>Total Payroll Direct Adjustment</b>	<b>1,494,695</b>	<b>855,646</b>	<b>2,350,342</b>

**Notes:**

<sup>(1)</sup> Reference WP/P AJ 22A.4 - AJ 22A.6

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20A Direct Payroll**  
**Electric**  
**For The Test Year End December 31,2021**

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

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
500000	2,391,010	5.84%	76,673	37,579	114,252
501100	4,668	0.01%	150	73	223
502000	3,347,804	8.18%	107,355	52,617	159,972
505000	1,297,571	3.17%	41,609	20,394	62,003
506000	3,056,965	7.47%	98,028	48,046	146,074
510000	271,353	0.66%	8,702	4,265	12,966
511000	232,627	0.57%	7,460	3,656	11,116
512000	1,065,745	2.60%	34,175	16,750	50,926
513000	913,791	2.23%	29,303	14,362	43,665
514000	286,178	0.70%	9,177	4,498	13,675
535000	1	0.00%	0	0	0
539000	(329)	0.00%	(11)	(5)	(16)
544000	252	0.00%	8	4	12
546000	861,626	2.10%	27,630	13,542	41,172
548000	940,676	2.30%	30,165	14,784	44,949
549000	783,366	1.91%	25,120	12,312	37,432
551000	87,349	0.21%	2,801	1,373	4,174
552000	7,218	0.02%	231	113	345
553000	1,044,950	2.55%	33,509	16,423	49,932
554000	14,483	0.04%	464	228	692
<b>Production</b>	<b>16,607,305</b>	<b>40.57%</b>	<b>532,550</b>	<b>261,014</b>	<b>793,564</b>
560000	552,602	1.35%	17,720	8,685	26,406
561200	165	0.00%	5	3	8
562000	198,051	0.48%	6,351	3,113	9,464
563000	6,586	0.02%	211	104	315
566000	4,033	0.01%	129	63	193
568000	1,443,888	3.53%	46,301	22,693	68,995
570000	1,094,503	2.67%	35,098	17,202	52,300
573000	1,226	0.00%	39	19	59
<b>Transmission</b>	<b>3,301,054</b>	<b>8.06%</b>	<b>105,856</b>	<b>51,882</b>	<b>157,738</b>
580000	2,287,966	5.59%	73,369	35,960	109,328
581000	629,988	1.54%	20,202	9,901	30,103
582000	474,405	1.16%	15,213	7,456	22,669
583000	728,143	1.78%	23,350	11,444	34,794
584000	277,109	0.68%	8,886	4,355	13,241

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20A Direct Payroll**  
**Electric**  
**For The Test Year End December 31,2021**

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

<b>Account</b>	<b>Direct Payroll</b>	<b>Percent</b>	<b>Wage Increase</b>	<b>Payroll Increase/ (Decrease)</b>	<b>Total Adjustment</b>
500000	2,391,010	5.84%	76,673	37,579	114,252
585000	145,682	0.36%	4,672	2,290	6,961
586000	678,391	1.66%	21,754	10,662	32,416
587000	389,295	0.95%	12,484	6,118	18,602
588000	925,440	2.26%	29,676	14,545	44,221
590000	1,501,600	3.67%	48,152	23,600	71,752
591000	9,394	0.02%	301	148	449
592000	805,304	1.97%	25,824	12,657	38,481
593000	2,769,080	6.76%	88,797	43,521	132,318
594000	343,177	0.84%	11,005	5,394	16,398
595000	19,820	0.05%	636	312	947
596000	140,363	0.34%	4,501	2,206	6,707
597000	108,868	0.27%	3,491	1,711	5,202
598000	194,559	0.48%	6,239	3,058	9,297
<b>Distribution</b>	<b>12,428,584</b>	<b>30.36%</b>	<b>398,550</b>	<b>195,338</b>	<b>593,888</b>
901000	135,968	0.33%	4,360	2,137	6,497
902000	479,761	1.17%	15,385	7,540	22,925
903001	1,168,760	2.85%	37,479	18,369	55,848
903002	98,637	0.24%	3,163	1,550	4,713
905000	63	0.00%	2	1	3
<b>Customer Accounting</b>	<b>1,883,189</b>	<b>4.60%</b>	<b>60,389</b>	<b>29,598</b>	<b>89,986</b>
907000	350,333	0.86%	11,234	5,506	16,740
908000	1,155,752	2.82%	37,062	18,165	55,226
909000	89,191	0.22%	2,860	1,402	4,262
910000	674,120	1.65%	21,617	10,595	32,212
<b>Customer Service</b>	<b>2,269,396</b>	<b>5.54%</b>	<b>72,773</b>	<b>35,668</b>	<b>108,441</b>
911000	(115)	0.00%	(4)	(2)	(6)
912000	374,254	0.91%	12,001	5,882	17,883
<b>Sales</b>	<b>374,138</b>	<b>0.91%</b>	<b>11,998</b>	<b>5,880</b>	<b>17,878</b>
920000	3,385,431	8.27%	108,561	53,208	161,770
928000	235,083	0.57%	7,538	3,695	11,233
935000	453,215	1.11%	14,533	7,123	21,656
<b>Admin &amp; General</b>	<b>4,073,729</b>	<b>9.95%</b>	<b>130,633</b>	<b>64,026</b>	<b>194,659</b>

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

WP/P AJ20A.5

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20A Direct Payroll**  
**Electric**  
**For The Test Year End December 31,2021**

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

<u>Account</u>	<u>Direct Payroll</u>	<u>Percent</u>	<u>Wage Increase</u>	<u>Payroll Increase/ (Decrease)</u>	<u>Total Adjustment</u>
500000	2,391,010	5.84%	76,673	37,579	114,252
<b>Total O&amp;M Payroll</b>	<b>40,937,396</b>	<b>100.00%</b>	<b>1,312,748</b>	<b>643,405</b>	<b>1,956,154</b>
408110			117,622	57,649	175,271
926000			64,325	154,592	218,917
<b>Total Payroll Direct Adjustment</b>			<b><u>1,494,695</u></b>	<sup>(1)</sup> <b><u>855,646</u></b>	<sup>(2)</sup> <b><u>2,350,342</u></b>

**Notes:**

<sup>(1)</sup> Reference WP/P AJ20A.7

<sup>(2)</sup> Reference WP/P AJ20A.8

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20A Direct Payroll**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

Line No.	Description	Amount
1	<b>Wage Increases</b>	
2	O&M Payroll	40,937,396
3	O&M Payroll (Decrease) Increase	643,405
4	<b>Adjusted O&amp;M Payroll</b>	<b>41,580,801</b>
5		
6	<b>Bargaining Unit Payroll</b>	
7	Bargaining Unit % of Payroll	45.93%
8	Bargaining Unit Payroll	19,097,047
9	Test Year Wage Increase %	0.46%
10	Test Year Wage Increase	88,129
11	Post Test Year Wage Increase %	2.00%
12	Post Test Year Wage Increase	381,941
13	<b>Total Adjusted Bargaining Unit Payroll</b>	<b>19,567,116</b>
14		
15	<b>Non-Bargaining Unit Payroll</b>	
16	Non-Bargaining Unit % of Payroll	54.07%
17	Non-Bargaining Unit Payroll	22,483,754
18	Test Year Wage Increase %	0.75%
19	Test Year Wage Increase	168,166
20	Post Test Year Wage Increase %	3.00%
21	Post Test Year Wage Increase	674,513
22	<b>Total Adjusted Non-Bargaining Unit Payroll</b>	<b>23,326,433</b>
23		
24	<b>Total Payroll</b>	<b>42,893,550</b>
25		
26	<b>O&amp;M Wage Increases</b>	<b>1,312,748</b>
27		
28	<b>Other Payroll-related Expenses</b>	
29	Savings Plan %	4.90% 64,325
30	FICA %	7.65% 100,425
31	FUTA %	0.60% 7,876
32	SUTA %	0.71% 9,321
33	<b>Total Other Payroll-related Expenses</b>	<b>181,947</b>
34		
35	<b>Total Wage Increases and Other Related Expenses</b>	<b>1,494,695</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20A Direct Payroll**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

Line No.	Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
1	Dec-20	657			
2	Jan-21	653	(4)	0.5	
3	Feb-21	646	(7)	1.5	(1)
4	Mar-21	651	5	2.5	1
5	Apr-21	650	(1)	3.5	
6	May-21	648	(2)	4.5	(1)
7	Jun-21	648		5.5	
8	Jul-21	645	(3)	6.5	(2)
9	Aug-21	656	11	7.5	7
10	Sep-21	659	3	8.5	2
11	Oct-21	656	(3)	9.5	(2)
12	Nov-21	669	13	10.5	11
13	Dec-21	669		11.5	
14					
15	Effective (Decrease) Increase in Employees				15
16					
17	Average Annual Salary				86,466
18					
19	Payroll (Decrease) Increase				1,296,983
20	Total O&M % of Payroll				49.61%
21	<b>O&amp;M Payroll (Decrease) Increase</b>				<b>643,405</b>
22					
23	Other Payroll-related Expenses				
24	Benefits %	24.03%			154,592
25	FICA %	7.65%			49,221
26	FUTA %	0.60%			3,860
27	SUTA %	0.71%			4,568
28	<b>Total Payroll-related Expenses (Decrease) Increase</b>				<b>212,241</b>
29					
30	<b>Total Labor and Other Related Expenses (Decrease) Increase</b>				<b>855,646</b>



Entergy Texas, Inc.  
Cost of Service  
AJ20B Affiliate Payroll  
Electric

For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		64,135
2	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		4,830
3	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		6,941
4	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		37,645
5	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		9,737
6	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		1,825
7	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		11,405
8	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		3,159
9	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		13,689
10	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		606
11	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		2,790
12	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		940
13	OMP553: 553 MAINT - GENERATION & ELEC EQUIP	553000: Maint-Gener & Elec Equipment		62
14	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		26,421
15	OMP557O: 557 OTHER	557000: Other Expenses		413
16		<b>Subtotal PRODUCTION EXPENSES</b>		<b>184,600</b>
17	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	15,414
18	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	19,086
19	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	29,636
20	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	36,585
21	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	727
22	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	897
23	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	5,223
24	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	6,448
25	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	37
26	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	47
27	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	4,788
28	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	5,929
29	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	12,211
30	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	15,136
31	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	1,016
32	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	1,254
33	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	54
34	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	66
35	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	14
36	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	17
37		<b>Subtotal TRANSMISSION EXPENSES</b>		<b>154,584</b>
38	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		34,417
39	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		102
40	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	9
41	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	1
42	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	1
43	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	1,055
44	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	505
45	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	527
46	OMD586: 586 METER EXPENSES	586000: Meter Expenses		238
47	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		6
48	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		16,737
49	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		2,253
50	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		1,298
51	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	4,885
52	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	788
53	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	777
54	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	6
55	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	3
56	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	3
57	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		8
58	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		300
59	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		21
60	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		1,131
61		<b>Subtotal DISTRIBUTION EXPENSES</b>		<b>65,071</b>
62	OMCA901: 901 SUPERVISION	901000: Supervision		2,806
63	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		3,358
64	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		30,869
65	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		24,447
66	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		483
67		<b>Subtotal CUSTOMER ACCOUNTING EXPENSES</b>		<b>61,963</b>
68	OMCS907: 907 SUPERVISION	907000: Supervision		2,973
69	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		2,243
70	OMCS909: 909 INFORM & INSTR ADVTSGN EXP	909000: Information & Instrct Adv Ex		2,243
71	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser & Information Ex		2,283
72		<b>Subtotal CUSTOMER SERVICES EXPENSES</b>		<b>9,741</b>
73	OMS911: 911 SUPERVISION	911000: Supervision		3

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

WP/P AJ20B.1

Entergy Texas, Inc.  
Cost of Service  
AJ20B Affiliate Payroll  
Electric

For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
74	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		1,521
75		<b>Subtotal SALES EXPENSES</b>		<b>1,525</b>
76	OMAG920: 920 SALARIES	920000: Adm & General Salaries		778,620
77	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		0
78	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		5,334
79	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		8,164
80	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		27,706
81	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		2,874
82	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		8,458
83	OMAG928PD: 928 REGULATORY COMMISSION EXP - PROD DEMAND	928000: Regulatory Commission Expense		1,907
84	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense		(46)
85	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		1,803
86	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense		53
87	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		(219)
88	OMAG9301CS: 930.1 GENERAL ADVT SNG EXP	930100: General Advertising Expenses		2
89	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		5,163
90	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		5,081
91		<b>Subtotal ADMINISTRATIVE &amp; GENERAL EXPENSES</b>		<b>844,901</b>
92	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		121,849
93		<b>Subtotal 408.110 EMPLOYMENT TAXES</b>		<b>121,849</b>
		<b>Total Affiliate Payroll Adjustment <sup>(1)</sup></b>		<b>1,444,234</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 20B.3

Entergy Texas, Inc.  
Cost of Service  
AJ20B Affiliate Payroll  
Electric  
For The Test Year End December 31,2021

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

Description	Labor Adjustment due to Wage Change	Labor Adjustment due to Increase/(Decrease) in employees	Total Labor Adjustment Increase/(Decrease) <sup>(1)</sup>
Other O&M Expense	1,524,038	(222,229)	1,301,810
Benefits Expense	74,678	(54,103)	20,575
<b>Total O&amp;M</b>	<b>1,598,716</b>	<b>(276,331)</b>	<b>1,322,385</b>
Payroll Taxes			
FICA	116,589	(17,000)	99,588
FUTA	9,144	(1,333)	7,811
SUTA	16,917	(2,467)	14,450
<b>Total Payroll Taxes</b>	<b>142,650</b>	<b>(20,801)</b>	<b>121,849</b>
<b>Total Payroll Affiliate Adjustment</b>	<b>1,741,366</b>	<b>(297,132)</b>	<b>1,444,234</b>

**Notes:**

<sup>(1)</sup> Reference WP/P AJ 22B.4 - AJ 22B.6

Entergy Texas, Inc.  
Cost of Service  
AJ20B Affiliate Payroll  
Electric  
For The Test Year End December 31,2021

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

Account	Affiliate Payroll	Percent	Wage Increase	Payroll Increase/ (Decrease)	Total Adjustment
500000	2,041,550	4.93%	75,084	(10,948)	64,135
501301	-	0.00%	-	-	-
502000	153,759	0.37%	5,655	(825)	4,830
505000	220,954	0.53%	8,126	(1,185)	6,941
506000	1,198,322	2.89%	44,072	(6,426)	37,645
510000	309,935	0.75%	11,399	(1,662)	9,737
511000	58,094	0.14%	2,137	(312)	1,825
512000	363,047	0.88%	13,352	(1,947)	11,405
513000	100,563	0.24%	3,698	(539)	3,159
514000	435,749	1.05%	16,026	(2,337)	13,689
535000	-	0.00%	-	-	-
544000	-	0.00%	-	-	-
546000	19,296	0.05%	710	(103)	606
549000	88,816	0.21%	3,266	(476)	2,790
551000	29,913	0.07%	1,100	(160)	940
553000	1,983	0.00%	73	(11)	62
556000	841,015	2.03%	30,931	(4,510)	26,421
557000	13,154	0.03%	484	(71)	413
<b>Production</b>	<b>5,876,150</b>	<b>14.18%</b>	<b>216,112</b>	<b>(31,513)</b>	<b>184,600</b>
560000	1,098,182	2.65%	40,389	(5,889)	34,499
561100	-	0.00%	-	-	-
561200	2,107,933	5.09%	77,525	(11,304)	66,221
561300	51,697	0.12%	1,901	(277)	1,624
561500	371,520	0.90%	13,664	(1,992)	11,671
561600	-	0.00%	-	-	-
562000	-	0.00%	-	-	-
563000	2,671	0.01%	98	(14)	84
566000	341,139	0.82%	12,546	(1,829)	10,717
568000	870,501	2.10%	32,015	(4,668)	27,347
569000	72,236	0.17%	2,657	(387)	2,269
570000	3,828	0.01%	141	(21)	120
571000	-	0.00%	-	-	-
573000	980	0.00%	36	(5)	31
<b>Transmission</b>	<b>4,920,686</b>	<b>11.87%</b>	<b>180,972</b>	<b>(26,389)</b>	<b>154,584</b>
580000	1,095,554	2.64%	40,292	(5,875)	34,417
581000	3,236	0.01%	119	(17)	102
582000	-	0.00%	-	-	-
583000	364	0.00%	13	(2)	11
584000	66,469	0.16%	2,445	(356)	2,088
585000	-	0.00%	-	-	-
586000	7,580	0.02%	279	(41)	238
587000	185	0.00%	7	(1)	6
588000	532,783	1.29%	19,595	(2,857)	16,737
590000	71,722	0.17%	2,638	(385)	2,253
591000	-	0.00%	-	-	-
592000	41,321	0.10%	1,520	(222)	1,298
593000	205,293	0.50%	7,550	(1,101)	6,449
594000	352	0.00%	13	(2)	11
595000	240	0.00%	9	(1)	8
596000	9,559	0.02%	352	(51)	300
597000	671	0.00%	25	(4)	21
598000	35,991	0.09%	1,324	(193)	1,131
<b>Distribution</b>	<b>2,071,323</b>	<b>5.00%</b>	<b>76,179</b>	<b>(11,108)</b>	<b>65,071</b>
901000	89,322	0.22%	3,285	(479)	2,806
902000	106,889	0.26%	3,931	(573)	3,358
903001	982,628	2.37%	36,139	(5,270)	30,869
903002	778,201	1.88%	28,621	(4,173)	24,447

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

WP/P AJ20B.4

Entergy Texas, Inc.  
Cost of Service  
AJ20B Affiliate Payroll  
Electric  
For The Test Year End December 31,2021

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

Account	Affiliate Payroll	Percent	Wage Increase	Payroll Increase/ (Decrease)	Total Adjustment
500000	2,041,550	4.93%	75,084	(10,948)	64,135
905000	15,369	0.04%	565	(82)	483
Customer Accounting	1,972,409	4.76%	72,541	(10,578)	61,963
907000	94,624	0.23%	3,480	(507)	2,973
908000	71,385	0.17%	2,625	(383)	2,243
909000	71,410	0.17%	2,626	(383)	2,243
910000	72,668	0.18%	2,673	(390)	2,283
Customer Service	310,087	0.75%	11,404	(1,663)	9,741
911000	106	0.00%	4	(1)	3
916000	48,427	0.12%	1,781	(260)	1,521
Sales	48,533	0.12%	1,785	(260)	1,525
920000	24,784,914	59.81%	911,536	(132,916)	778,620
921000	-	0.00%	-	-	-
923000	15	0.00%	1	(0)	0
924000	169,794	0.41%	6,245	(911)	5,334
925000	259,891	0.63%	9,558	(1,394)	8,164
926000	226,974	0.55%	8,348	(1,217)	7,130
928000	472,067	1.14%	17,362	(2,532)	14,830
930100	61	0.00%	2	(0)	2
930200	164,343	0.40%	6,044	(881)	5,163
935000	161,747	0.39%	5,949	(867)	5,081
Admin & General	26,239,806	63.32%	965,044	(140,719)	824,326
Total O&M Payroll	41,438,993	100.00%	1,524,038	(222,229)	1,301,810
408110			142,650	(20,801)	121,849
926000			74,678	(54,103)	20,575
Total Payroll Affiliate Adjustment			1,741,366	(297,132) <sup>(1)</sup>	1,444,234 <sup>(2)</sup>

Notes:

<sup>(1)</sup> Reference WP/P AJ20A.7

<sup>(2)</sup> Reference WP/P AJ20A.8

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20B Affiliate Payroll**  
**Electric**  
**For the Test Year Ended December 31, 2021**

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

Line No.	Description	Amount
1	<b>Wage Increases</b>	
2	O&M Payroll	41,438,993
3	Total O&M (Decrease) Increase	(222,229)
4	<b>Adjusted O&amp;M Payroll</b>	<b>41,216,765</b>
5		
6	<b>Bargaining Unit Payroll</b>	
7	Bargaining Unit % of Payroll	3.91%
8	Bargaining Unit Payroll	1,612,447
9	Test Year Wage Increase %	0.46%
10	Test Year Wage Increase	7,441
11	Post Test Year Wage Increase %	2.00%
12	Post Test Year Wage Increase	32,249
13	<b>Total Adjusted Bargaining Unit Payroll</b>	<b>1,652,137</b>
14		
15	<b>Non-Bargaining Unit Payroll</b>	
16	Non-Bargaining Unit % of Payroll	96.09%
17	Non-Bargaining Unit Payroll	39,604,318
18	Test Year Wage Increase %	0.75%
19	Test Year Wage Increase	296,219
20	Post Test Year Wage Increase %	3.00%
21	Post Test Year Wage Increase	1,188,130
22	<b>Total Adjusted Non-Bargaining Unit Payroll</b>	<b>41,088,666</b>
23		
24	<b>Total Payroll</b>	<b>42,740,803</b>
25		
26	<b>Net O&amp;M Wage Increases</b>	<b>1,524,038</b>
27		
28	<b>Other Payroll-related Expenses</b>	
33	Savings Plan	4.90% 74,678
34	FICA	7.65% 116,589
35	FUTA	0.60% 9,144
36	SUTA	1.11% 16,917
37	<b>Total Other Payroll-related Expenses</b>	<b>217,328</b>
38		
39	<b>Total Wage Increases and Other Related Expenses</b>	<b>1,741,366</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ20B Affiliate Payroll**  
**Electric**  
**For The Test Year End December 31,2021**

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

Line No.	Month	Employees	Change in Employees	Months Employed	Effective Number of Employees
1	Dec-20	3,851			
2	Jan-21	3,831	(20)	0.5	(1)
3	Feb-21	3,821	(10)	1.5	(1)
4	Mar-21	3,818	(3)	2.5	(1)
5	Apr-21	3,817	(1)	3.5	-
6	May-21	3,837	20	4.5	8
7	Jun-21	3,845	8	5.5	4
8	Jul-21	3,828	(17)	6.5	(9)
9	Aug-21	3,838	10	7.5	6
10	Sep-21	3,821	(17)	8.5	(12)
11	Oct-21	3,801	(20)	9.5	(16)
12	Nov-21	3,811	10	10.5	9
13	Dec-21	3,792	(19)	11.5	(18)
14					
15	Effective (Decrease) Increase in Employees				(31)
16					
17	Average Annual Salary				108,684
18					
19	Payroll (Decrease) Increase				(3,369,207)
20	Percentage to ETI				11.11%
21	Total ETI				(374,276)
22	Total O&M % of Payroll				59.38%
23	O&M Payroll (Decrease) Increase				(222,229)
24					
25	Other Payroll-related Expenses				
26	Benefits	24.35%			(54,103)
27	FICA	7.65%			(17,000)
28	FUTA	0.60%			(1,333)
29	SUTA	1.11%			(2,467)
30	Total Payroll-related Expenses (Decrease) Increase				(74,903)
31					
32	Total Labor and Other Related Expenses (Decrease) Increase				(297,132)

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ21 REC Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Adjustment to include incremental Renewable Energy Credit (REC) Expense for the 2021 compliance year.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555002: System Purchases From Others	1,248,876
2		<b>Subtotal OPERATING EXPENSES</b>	<b>1,248,876</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 21.2



**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ21 REC Expense**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Adjustment to include incremental Renewable Energy Credit (REC) Expense for the 2021 compliance year.

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	2021: RECs Purchased	872,161
2	2021: Per Unit Cost per REC	1.84
3	2021: Total REC Expense <sup>(1) (2)</sup>	<u>1,605,498</u>
4		
5	2022: RECs Purchased	967,022
6	2022: Per Unit Cost per REC	2.95
7	2022: Total REC Expense <sup>(3) (4)</sup>	<u>2,854,374</u>
8		
9	<b>Total REC Expense Adjustment <sup>(5)</sup></b>	<b><u>1,248,876</u></b>

Notes:

<sup>(1)</sup> Line 1 \* Line 2

<sup>(2)</sup> Purchased in 2021 for 2020 compliance year.

<sup>(3)</sup> Line 5 \* Line 6

<sup>(4)</sup> Purchased in 2022 for 2021 compliance year.

<sup>(5)</sup> Line 7 - Line 3

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ22A Direct Incentive Compensation**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment removes ETI direct financially based incentive compensation.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(57,601)
2	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(70,203)
3	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(1,853)
4		<b>Subtotal OPERATING EXPENSES</b>	<b>(129,657)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 22A.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ22A Direct Incentive Compensation**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment removes ETI direct financially based incentive compensation.

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	Short Term Incentive Compensation	
2	Executive Annual Incentive Plan	98,118
3	Financially Based Disallowance %	0%
4	<b>Total Adjustment for Executive Incentive Plan</b> <sup>(1)</sup>	-
5		
6	Long Term Incentive Compensation	
7	926000: Equity Ownership Plan	(70,203)
8	920000: Long Term Incentive Plan	(57,601)
9	920000: Equity Awards Program	-
10	920000: Restricted Share Program	-
11	<b>Total Adjustment for Long Term Incentive Plans</b> <sup>(2)</sup>	(127,803)
12		
13	<b>Total Incentive Adjustment needed</b> <sup>(3)</sup>	(127,803)
14		
15	<b>408110: FICA Adjustment</b> <sup>(4)</sup>	(1,853)
16		
17	<b>Total Direct Incentive Compensation Adjustment</b> <sup>(5)</sup>	<b>(129,657)</b>

Notes:

<sup>(1)</sup> Line 2 \* Line 3

<sup>(2)</sup> Sum of Lines 7-10

<sup>(3)</sup> Line 4 + Line 11

<sup>(4)</sup> Line 13 \* 1.45%

<sup>(5)</sup> Line 13 + Line 15

Entergy Texas, Inc.  
Cost of Service  
AJ22B Affiliate Incentive Compensation  
Electric  
For the Test Year Ended December 31, 2021

This adjustment removes affiliate financially based incentive compensation.

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin		(8,780)
2	OMP502: 502 STEAM EXPENSES	502000: Steam Expenses		(28)
3	OMP505: 505 ELECTRIC EXPENSES	505000: Electric Expenses		(66)
4	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses		(8,620)
5	OMP510: 510 MAINT SUPVSN & ENGINEERING	510000: Maintenance Supr & Engineerin		(2,172)
6	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures		(25)
7	OMP512: 512 MAINT OF BOILER PLANT	512000: Maintenance Of Boiler Plant		(103)
8	OMP513: 513 MAINT OF ELECTRIC PLANT	513000: Maintenance Of Electric Plant		(3)
9	OMP514: 514 MAINT OF MISC STEAM PLANT	514000: Maintenance Of Misc Steam Plt		(1,709)
10	OMP546: 546 OPERATION SUPVSN & ENGINEERING	546000: Operation Superv & Engineerin		(136)
11	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps		(596)
12	OMP551: 551 MAINT SUPVSN & ENGINEERING	551000: Maint Supv & Engineering		(85)
13	OMP556: 556 LOAD DISPATCHING	556000: System Control & Load Disp.		(6,402)
14	OMP557O: 557 OTHER	557000: Other Expenses		(112)
15	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TH	(3,773)
16	OMT560: 560 OPER SUPVSN & ENGINEERING	560000: Oper Super & Engineering	TL	(4,671)
17	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TH	(7,036)
18	OMT561: 561 LOAD DISPATCHING	561200: Load Dispatch- transm system	TL	(8,686)
19	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TH	(206)
20	OMT561: 561 LOAD DISPATCHING	561300: Load disptch-transm serv & sch	TL	(254)
21	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TH	(1,409)
22	OMT561: 561 LOAD DISPATCHING	561500: Syst plan & standards devlpmnt	TL	(1,739)
23	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TH	(49)
24	OMT563: 563 OVERHEAD LINE EXPENSE	563000: Overhead Line Expenses	TL	(61)
25	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TH	(1,172)
26	OMT566: 566 MISC TRANSMISSION EXPENSE	566000: Misc. Transmission Expenses	TL	(1,451)
27	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TH	(2,332)
28	OMT568: 568 MAINT SUPVSN & ENG	568000: Maint. Supervision & Engineer	TL	(2,890)
29	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TH	(284)
30	OMT569: 569 MAINT OF STRUCTURES	569000: Maintenance Of Structures	TL	(351)
31	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TH	(2)
32	OMT570: 570 MAINT OF STATION EQUIP	570000: Maint. Of Station Equipment	TL	(3)
33	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TH	(3)
34	OMT573: 573 MAINT OF MISC TRANS PLT	573000: Maint Misc Transmission Plant	TL	(4)
35	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		(8,057)
36	OMD581: 581 LOAD DISPATCHING	581000: Load Dispatching		(19)
37	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D1	(3)
38	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	D2	(0)
39	OMD583: 583 OVERHEAD LINE EXP	583000: Overhead Line Expenses	DV	(0)
40	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D1	(256)
41	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	D2	(122)
42	OMD584: 584 UNDERGROUND LINE EXP	584000: Underground Line Exps	DV	(128)
43	OMD586: 586 METER EXPENSES	586000: Meter Expenses		(50)
44	OMD587: 587 CUST INSTALLATIONS EXP	587000: Customer Installation Expense		(0)
45	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		(4,451)
46	OMD590: 590 MAINT SUPVSN & ENGINEERING	590000: Maint. Supervision & Engineer		(576)
47	OMD592: 592 MAINTENANCE OF STATION EQUIPMENT	592000: Maint. Of Station Equipment		(291)
48	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D1	(819)
49	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	D2	(132)
50	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines	DV	(130)
51	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D1	(0)
52	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	D2	(0)

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

WP/P AJ 22B.1

Entergy Texas, Inc.  
Cost of Service  
AJ22B Affiliate Incentive Compensation  
Electric  
For the Test Year Ended December 31, 2021

This adjustment removes affiliate financially based incentive compensation.

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
53	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines	DV	(0)
54	OMD595: 595 MAINTENANCE OF LINE TRANSFORMERS	595000: Maint. Of Line Transformers		(0)
55	OMD596R: 596 MNT OF ST LIGHT & SIGNAL SYS -RDWY	596000: Maint. St. Lght. & Sig. Syst.		(77)
56	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		(5)
57	OMD598: 598 MAINT OF MISC DISTRIBUTION PLT	598000: Maint. Misc. Distribution Plt		(278)
58	OMCA901: 901 SUPERVISION	901000: Supervision		(682)
59	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		(958)
60	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		(6,644)
61	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		(5,079)
62	OMCA905: 905 MISC CUST ACCOUNTS EXP	905000: Misc Customer Accounts Exp		(132)
63	OMCS907: 907 SUPERVISION	907000: Supervision		(740)
64	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		(470)
65	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		(605)
66	OMCS910: 910 MISC CUST SVC & INFORM EXP	910000: Misc Cust Ser &Information Ex		(607)
67	OMS916: 916 MISC SALES EXP	916000: Miscellaneous Sales Expenses		(447)
68	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(1,944,689)
69	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(1)
70	OMAG924: 924 PROPERTY INSURANCE	924000: Property Insurance Expense		(1,444)
71	OMAG925: 925 INJURIES & DAMAGES	925000: Injuries & Damages Expense		(1,845)
72	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(252,248)
73	OMAG928RS: 928 REGULATORY COMMISSION EXP - RETAIL SALES	928000: Regulatory Commission Expense		(720)
74	OMAG928GL: 928 REGULATORY COMMISSION EXP - GENERAL LABOR	928000: Regulatory Commission Expense		(2,232)
75	OMAG928PD: 928 REGULATORY COMMISSION EXP - PROD DEMAND	928000: Regulatory Commission Expense		(511)
76	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense		71
77	OMAG928T: 928 REGULATORY COMMISSION EXP - TRANSMISSION	928000: Regulatory Commission Expense		(490)
78	OMAG928PE: 928 REGULATORY COMMISSION EXP - ENERGY GENERAL	928000: Regulatory Commission Expense		(81)
79	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		1,750
80	OMAG9301CS: 930.1 GENERAL ADVTSNG EXP	930100: General Advertising Expenses		(0)
81	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(140)
82	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(1,281)
83	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes		(33,362)
84		<b>Subtotal OPERATING EXPENSES</b>		<b>(2,334,196)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 22B.3

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ22B Affiliate Incentive Compensation**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment removes affiliate financially based incentive compensation.

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	Short Term Incentive Compensation	
2	Executive Annual Incentive Plan	955,026
3	Financially Based Disallowance %	-26.91%
4	<b>Total Adjustment for Executive Incentive Plan <sup>(1)</sup></b>	<b>(256,998)</b>
5		
6	Long Term Incentive Compensation	
7	926000: Equity Ownership Plan	(252,248)
8	920000: Long Term Incentive Plan	(1,578,428)
9	920000: Equity Awards Program	-
10	920000: Restricted Share Program	(213,161)
11	<b>Total Adjustment for Long Term Incentive Plans <sup>(2)</sup></b>	<b>(2,043,837)</b>
12		
13	<b>Total Incentive Adjustment needed <sup>(3)</sup></b>	<b>(2,300,834)</b>
14		
15	<b>408110: FICA Adjustment <sup>(4)</sup></b>	<b>(33,362)</b>
16		
17	<b>Total Affiliate Incentive Compensation Adjustment <sup>(5)</sup></b>	<b>(2,334,196)</b>

**Notes:**

<sup>(1)</sup> Line 2 \* Line 3

<sup>(2)</sup> Sum of Lines 7-10

<sup>(3)</sup> Line 4 + Line 11

<sup>(4)</sup> Line 13 \* 1.45%

<sup>(5)</sup> Line 13 + Line 15

Entergy Texas, Inc.  
Cost of Service  
AJ23 - Remove Securitized Storm Costs  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to remove the securitized storm costs per the financing order from Docket No. 52302 and reduce the Regulatory Assets to zero.

Line No.	Line Item	Account and Description	FN	Amount
1	PLP311: 311 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service		(2,327,995)
2	PLP312: 312 BOILER PLANT EQUIPMENT	1010AM: Electric Plant In Service		(157,676)
3	PLP314: 314 TURBO GENERATOR UNITS	1010AM: Electric Plant In Service		(903,973)
4	PLP315: 315 ACCESSORY ELECTRIC EQUIP	1010AM: Electric Plant In Service		(43,990)
5	PLP316: 316 MISC POWER PLANT EQUIP	1010AM: Electric Plant In Service		(2,799)
6	PLT352: 352 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service	TH	(101)
7	PLT352: 352 STRUCTURES & IMPROVEMENTS	1010AM: Electric Plant In Service	TL	(87)
8	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service	TH	(305,456)
9	PLT353: 353 STATION EQUIPMENT	1010AM: Electric Plant In Service	TL	(494,577)
10	PLT353SU: 353 STATION EQUIPMENT - STEPUPS	1010AM: Electric Plant In Service	S	(24,840)
11	PLT355: 355 POLES & FIXTURES	1010AM: Electric Plant In Service	TH	(2,471,315)
12	PLT355: 355 POLES & FIXTURES	1010AM: Electric Plant In Service	TL	(4,599,310)
13	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	TH	(1,591,203)
14	PLT356: 356 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	TL	(2,511,111)
15	PLD362: 362 STATION EQUIPMENT	1010AM: Electric Plant In Service		(99,654)
16	PLD364: 364 POLES, TOWERS, & FIXTURES	1010AM: Electric Plant In Service	D1	(27,868,447)
17	PLD364: 364 POLES, TOWERS, & FIXTURES	1010AM: Electric Plant In Service	D2	(7,126,874)
18	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	D1	(31,604,850)
19	PLD365: 365 OVERHEAD CONDUCTORS & DEVICES	1010AM: Electric Plant In Service	D2	(2,826,947)
20	PLD366: 366 UNDERGROUND CONDUIT	1010AM: Electric Plant In Service	D1	(1,566,032)
21	PLD366: 366 UNDERGROUND CONDUIT	1010AM: Electric Plant In Service	D2	(1,929,112)
22	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service	D1	(4,233,306)
23	PLD367: 367 UNDERGROUND CONDUCT & DEVICES	1010AM: Electric Plant In Service	D2	(1,253,500)
24	PLD368: 368 LINE TRANSFORMERS	1010AM: Electric Plant In Service		(40,621,219)
25	PLD3691: 369.1 OVERHEAD SERVICES	1010AM: Electric Plant In Service	DV	(5,709,401)
26	PLD3692: 369.2 UNDERGROUND SERVICES	1010AM: Electric Plant In Service	DV	(3,548,619)
27	PLD370: 370 METERS	1010AM: Electric Plant In Service		(2,163,434)
28	PLD371O: 371 INSTALL ON CUST PREMISES - OTHER	1010AM: Electric Plant In Service		(2,167,957)
29	PLD3731R: 373.1 ST LIGHT & SIGNAL SYS - ROADWAY	1010AM: Electric Plant In Service		(3,140,965)
30	PLD370AMI: 370 METERS - AMI SMART METERING	1010AM: Electric Plant In Service		(2,087,956)
31		<b>Subtotal PLANT IN SERVICE</b>		<b>(153,382,709)</b>
32	ADP311: 311 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost	TH	(170,647)
33	ADP312: 312 BOILER PLANT EQUIPMENT	108220: Rwp - Removal Cost	TH	(7,994)
34	ADP314: 314 TURBO GENERATOR UNITS	108220: Rwp - Removal Cost	TH	(57,285)
35	ADP315: 315 ACCESSORY ELECTRIC EQUIP	108220: Rwp - Removal Cost	TH	(12,842)
36	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost	TH	(4)
37	ADT352: 352 STRUCTURES & IMPROVEMENTS	108220: Rwp - Removal Cost	TL	(4)
38	ADT353: 353 STATION EQUIPMENT	108220: Rwp - Removal Cost	TH	(1,522)
39	ADT353: 353 STATION EQUIPMENT	108220: Rwp - Removal Cost	TL	(2,464)
40	ADT353SU: 353 STATION EQUIPMENT - STEP UPS	108220: Rwp - Removal Cost	S	(124)
41	ADT355: 355 POLES & FIXTURES	108220: Rwp - Removal Cost	TH	(69,228)
42	ADT355: 355 POLES & FIXTURES	108220: Rwp - Removal Cost	TL	(128,838)
43	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	TH	(134,840)
44	ADT356: 356 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	TL	(212,794)
45	ADD362: 362 STATION EQUIPMENT	108220: Rwp - Removal Cost	TH	(184)
46	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost	D1	(7,468,028)
47	ADD364: 364 POLES, TOWERS, & FIXTURES	108220: Rwp - Removal Cost	D2	(1,909,819)
48	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	D1	(7,518,469)
49	ADD365: 365 OVERHEAD CONDUCTORS & DEVICES	108220: Rwp - Removal Cost	D2	(672,502)
50	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost	D1	(6,987)
51	ADD366: 366 UNDERGROUND CONDUIT	108220: Rwp - Removal Cost	D2	(8,607)
52	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost	D1	(119,508)
53	ADD367: 367 UNDERGROUND CONDUCT & DEVICES	108220: Rwp - Removal Cost	D2	(35,387)
54	ADD368: 368 LINE TRANSFORMERS	108220: Rwp - Removal Cost	TH	(18,831,929)

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

WP/P AJ23.1

Entergy Texas, Inc.  
Cost of Service  
AJ23 - Remove Securitized Storm Costs  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to remove the securitized storm costs per the financing order from Docket No. 52302 and reduce the Regulatory Assets to zero.

Line No.	Line Item	Account and Description	FN	Amount
55	ADD3691: 369.1 OVERHEAD SERVICES	108220: Rwp - Removal Cost	TH	(723,036)
56	ADD3692: 369.2 UNDERGROUND SERVICES	108220: Rwp - Removal Cost	TH	(157,282)
57	ADD370: 370 METERS	108220: Rwp - Removal Cost	TH	(30,641)
58	ADD371O: 371 INSTALL ON CUST PREMISES - OTHER	108220: Rwp - Removal Cost	TH	(62,690)
59	ADD373R: 373 ST LIGHT & SIGNAL SYS - ROADWAY	108220: Rwp - Removal Cost	TH	(5,640,878)
60	ADD370AMI: 370 METERS - AMI SMART METERING	108220: Rwp - Removal Cost	TH	(14,623)
61		<b>Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION</b>		<b>(43,999,155)</b>
62	PIR228: 228 PROPERTY INSURANCE RESERVE	228100: Accum Prov For Prop Insurance		(45,488,004)
63		<b>Subtotal PROPERTY INSURANCE RESERVE</b>		<b>(45,488,004)</b>
64	1823LD: 182 REGULATORY ASSET - LAURA/DELTA STORM	1823LD: Reg Asset - Laura Delta Storm		(10,837,455)
65	182HAR: 182 REGULATORY ASSET - HARVEY STORM COSTS	1823TH: Reg Asset - Hurricane Harvey		(15,038,969)
66		<b>Subtotal REGULATORY ASSETS AND LIABILITIES</b>		<b>(25,876,424)</b>



**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ24 Distribution and Customer Service Contracts**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Line Item	Account and Description	Amount
1	OMD593: 593 MAINT OF OVERHEAD LINES	593000: Maintenance Of Overhead Lines <sup>(1)</sup>	4,883,280
2	OMD594: 594 MAINT OF UNDERGROUND LINES	594000: Maint Underground Lines <sup>(1)</sup>	209,086
3	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records <sup>(2)</sup>	2,490,311
4		<b>Sub-Total OPERATING EXPENSES</b>	<b><u>7,582,677</u></b>

Notes:

<sup>(1)</sup> Reference WP/P AJ 24.2

<sup>(2)</sup> Reference WP/P AJ 24.5

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ24 Distribution and Customer Service Contracts**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Description	Amount
1	<b>593000: Maintenance of Overhead Lines:</b>	
2		
3	2021: Vegetation Management Expense	8,808,378
4	Vegetation Management Contract Rate Increase	54%
5	Total Vegetation Management Adjustment <sup>(1)</sup>	<u>4,728,110</u>
6		
7	Total Overhead Line Maintenance Adjustment <sup>(2)</sup>	<u>155,169</u>
8		
9	<b>Total 593000: Maintenance of Overhead Lines Adjustment <sup>(3)</sup></b>	<b><u>4,883,280</u></b>
10		
11	<b>594000: Maintenance of Underground Lines:</b>	
12		
13	<b>Total 594000: Maintenance of Underground Lines Adjustment <sup>(4)</sup></b>	<b><u>209,086</u></b>
14		
15	<b>Total Overhead and Underground Line Maintenance Expenses <sup>(5)</sup></b>	<b><u>5,092,366</u></b>

Notes:

<sup>(1)</sup> Line 3 \* Line 4

<sup>(2)</sup> Reference WP/P AJ24.3, Line 13

<sup>(3)</sup> Line 5 + Line 7

<sup>(4)</sup> Reference WP/P AJ24.4, Line 13

<sup>(5)</sup> Line 9 + Line 13

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ24 Distribution and Customer Service Contracts**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Description	Amount
1	<b>593000: Maintenance of Overhead Lines</b>	
2		
3	<b>Vendor 1:</b>	
4	Jan 2021 - Oct 2021 Overhead Line Maintenance Expense <sup>(1)</sup>	666,919
5	Overhead Line Maintenance Contract Rate Increase	10.0%
6	Total Overhead Line Maintenance Adjustment <sup>(2)</sup>	66,692
7		
8	<b>Vendor 2:</b>	
9	Jan 2021 - Nov 2021 Overhead Line Maintenance Expense <sup>(3)</sup>	447,799
10	Overhead Line Maintenance Contract Rate Increase	19.8%
11	Total Overhead Line Maintenance Adjustment <sup>(4)</sup>	88,478
12		
13	<b>Total 593000: Maintenance of Overhead Lines Adjustment <sup>(5)</sup></b>	<b>155,169</b>

Notes:

<sup>(1)</sup> Adjusted expense for Jan 2021 - Oct 2021 due to implementation of rate increases beginning in Nov 2021.

<sup>(2)</sup> Line 4 \* Line 5

<sup>(3)</sup> Adjusted expense for Jan 2021 - Nov 2021 due to implementation of rate increases beginning in Dec 2021.

<sup>(4)</sup> Line 9 \* Line 10

<sup>(5)</sup> Line 6 + Line 11

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ24 Distribution and Customer Service Contracts**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Description	Amount
1	<b>594000: Maintenance of Underground Lines</b>	
2		
3	<b>Vendor 1:</b>	
4	Jan 2021 - Oct 2021 Underground Line Maintenance Expense <sup>(1)</sup>	11,711
5	Underground Line Maintenance Contract Rate Increase	10.0%
6	Total Underground Line Maintenance Adjustment <sup>(2)</sup>	1,171
7		
8	<b>Vendor 2:</b>	
9	Jan 2021 - Nov 2021 Underground Line Maintenance Expense <sup>(3)</sup>	443,653
10	Underground Line Maintenance Contract Rate Increase	46.9%
11	Total Underground Line Maintenance Adjustment <sup>(4)</sup>	207,915
12		
13	<b>Total 594000: Maintenance of Underground Lines Adjustment <sup>(5)</sup></b>	<b>209,086</b>

Notes:

<sup>(1)</sup> Adjusted expense for Jan 2021 - Oct 2021 due to implementation of rate increases beginning in Nov 2021.

<sup>(2)</sup> Line 4 \* Line 5

<sup>(3)</sup> Adjusted expense for Jan 2021 - Nov 2021 due to implementation of rate increases beginning in Dec 2021.

<sup>(4)</sup> Line 9 \* Line 10

<sup>(5)</sup> Line 6 + Line 11

Entergy Texas, Inc.  
Cost of Service  
AJ24 Distribution and Customer Service Contracts  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to include the increase in contract costs for vegetation management, distribution line maintenance and customer contact center expenses.

Line No.	Line Item	Account and Description	Amount
1	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records	2,490,311
2		<b>Sub-Total OPERATING EXPENSES</b>	<u>2,490,311</u>

Entergy Texas, Inc.  
Cost of Service  
AJ25 Interruptible Credit  
Electric  
For the Test Year Ended December 31, 2021

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

Line No.	Line Item	Account and Description	Cust Juris	Amount
1	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555005: Co-Generation	IS	6,087,383
2	OMP555IOD: 555 INELIGIBLE - OTHER DEMAND	555005: Co-Generation	R1	(6,087,383)
3		Subtotal OPERATING EXPENSES		-

Entergy Texas, Inc.  
Cost of Service  
AJ26 Property Insurance Reserve  
Electric  
For the Test Year Ended December 31, 2021

To adjust the storm damage reserve accrual from the current authorized level to a requested level based upon the results of the Property Insurance Reserve study.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	OMAG924P: 924 PROPERTY INSURANCE PRODUCTION	924004: Prov. For Property Insurance	433,403
2	OMAG924H: 924 PROPERTY INSURANCE TRANSMISSION HIGH	924004: Prov. For Property Insurance	880,327
3	OMAG924D: 924 PROPERTY INSURANCE DISTRIBUTION	924004: Prov. For Property Insurance	4,699,270
4			<u>6,013,000</u>

Notes:

<sup>(1)</sup> Reference WP/P AJ26.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ26 Property Insurance Reserve**  
**Electric**  
**For the Test Year Ended December 31, 2021**

To adjust the storm damage reserve accrual from the current authorized level to a requested level based upon the results of the Property Insurance Reserve study.

<b>Line No.</b>	<b>Account</b>	<b>Description</b>	<b>Amount</b>
1		New Annual Accrual to Reserve	14,555,000
2		Less: Current Reserve Accrual	(8,542,000)
3	924004	<b>Change in Annual Accrual to Reserve</b>	<b>6,013,000</b>



Entergy Texas, Inc.  
Cost of Service  
AJ27 ETI PURA Sec. 39.4525  
Electric  
For the Test Year Ended December 31, 2021

This adjustment removes from Cost of Service amounts associated with ETI PURA Sec. 39.4525 - Hiring Assistance for Federal Proceedings.

Line No.	Line Item	Account and Description	Amount
1	182PURA: 182 REGULATORY ASSET - ETI PURA SEC 39.4525	18239T: ETI PURA Sec. 39.4525 costs <sup>(1)</sup>	(251,203)
2		<b>Subtotal REGULATORY ASSETS AND LIABILITIES</b>	<b>(251,203)</b>
3	OMAG928PL: 928 REGULATORY COMMISSION EXP - PRODUCTION LABOR	928000: Regulatory Commission Expense	(137,796)
4	RD407D: 407.348 REGULATORY DEBITS	407348: Regulatory Debits	(35,982)
5	RC407: 407.403 REGULATORY CREDITS	407403: Regulatory Credits	25,334
6		<b>Subtotal OPERATING EXPENSES</b>	<b>(148,444)</b>

Notes:

<sup>(1)</sup> Reference WP/P RB 13.1

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ28 Prepaid Pension**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Adjustment to remove from Rate Base the CWIP-related portion of the Prepaid Pension Asset.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount <sup>(1)</sup></b>
1	PEN253012: 253012 UNFUNDED PENSION	253012: PensionLiab-Funded Status	(5,969,706)
2		<b>Sub-Total UNFUNDED PENSION</b>	<b>(5,969,706)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ28.2

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ 28 Prepaid Pension**  
**Electric**  
**For the Test Year Ended December 31, 2021**

Adjustment to remove from Rate Base the CWIP-related portion of the Prepaid Pension Asset.

<b>Line No.</b>	<b>Description</b>	<b>Amount</b>
1	Pension Costs	17,190,000
2	CWIP Percentage <sup>(1)</sup>	46.97%
3	Associated CWIP Amount <sup>(2)</sup>	8,074,143
4	ADIT reduction <sup>(3)</sup>	(1,695,570)
5	Net CWIP Related Portion of Prepaid Pension Asset <sup>(4)</sup>	6,378,573
6	AFUDC Rate	6.41%
7	AFUDC on CWIP Portion of Pension Costs <sup>(5)</sup>	408,867
8	<b>Total Prepaid Pension Adjustment <sup>(6)</sup></b>	<b>(5,969,706)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ18.2 Line 4. CWIP Allocator is 100% minus the O&M Allocator from AJ18.2

<sup>(2)</sup> Line 1 \* Line 2

<sup>(3)</sup> Line 3 times (21)%

<sup>(4)</sup> Line 3 plus Line 4

<sup>(5)</sup> Line 5 times Line 6

<sup>(6)</sup> Line 5 minus Line 7

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ29 SGR & Big Cajun Expenses**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to reclass ETI's share of annual maintenance expenses associated with the Southern Gulf Railway (SGR) above the line and to reflect corrected test year amounts for Big Cajun.

<b>Line No.</b>	<b>Line Item</b>	<b>Account and Description</b>	<b>Amount</b>
1	FI151PE: 151 FUEL STOCK	151300: Fuel Stock - Coal	(75,377)
2		<b>Subtotal FUEL INVENTORY</b>	<b>(75,377)</b>
3	OMP501IE: 501 FUEL - INELIGIBLE	501301: Fuel - Coal	1,027,842
4	OMP501BR: 501 FUEL - IN BASE RATES	501000: Fuel	(80,552)
5	OMP506: 506 MISC STEAM POWER EXPENSES	506000: Misc Steam Power Expenses	473
6	OMP511: 511 MAINT OF STRUCTURES	511000: Maintenance Of Structures	45,449
7	DXXO: DEPRECIATION EXPENSE	4030AM: Depreciation Expense	396
8	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem	2,962
9		<b>Subtotal OPERATING EXPENSES</b>	<b>996,570</b>

Entergy Texas, Inc.  
Cost of Service  
AJ30 Remove AMS Costs  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to eliminate AMS costs that are included in a separate rate rider.

Line No.	Line Item	Account and Description	FN	Amount <sup>(1)</sup>
1	PLI303D: 303 DISTRIBUTION	1010AM: Electric Plant In Service <sup>(2)</sup>		(30,751,422)
2	PLI303D: 303 DISTRIBUTION	106000: Completed Projects Unclassified <sup>(2)</sup>		(23,367,388)
3	PLI303AGM: 303 A&G / MISC	106000: Completed Projects Unclassified <sup>(2)</sup>		(481,377)
4	PLI303L: 303 A&G / MISC - LABOR RELATED	106000: Completed Projects Unclassified <sup>(2)</sup>		(1,536,696)
5	PLD370AMI: 370 METERS - AMI SMART METERING	1010AM: Electric Plant In Service <sup>(2)</sup>		(26,939,622)
6	PLD370AMI: 370 METERS - AMI SMART METERING	106000: Completed Projects Unclassified <sup>(2)</sup>		(50,461,721)
7		<b>Subtotal PLANT IN SERVICE</b>		<b>(133,538,225)</b>
8	ADI303D: 303 DISTRIBUTION	1110AM: Accum Prov Amort Elec Util Pln <sup>(2)</sup>		17,708,835
9	ADI303L: 303 A&G / MISC LABOR RELATED	1110AM: Accum Prov Amort Elec Util Pln <sup>(2)</sup>		614,501
10	ADD370AMI: 370 METERS - AMI SMART METERING	1080AM: Accum Prov Depr Plant Service <sup>(2)</sup>		19,880,660
11		<b>Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION</b>		<b>38,203,996</b>
12	ADFIT282: 282 - FEDERAL	282111: Liberalized Depreciation-Fed		9,232,099
13		<b>Subtotal ACCUMULATED DEFERRED INCOME TAXES</b>		<b>9,232,099</b>
14	OMD580: 580 OPER SUPVSN & ENGINEERING	580000: Operation Supervision&Enginee		(292,634)
15	OMD586: 586 METER EXPENSES	586000: Meter Expenses		1,134,441
16	OMD588: 588 MISC DISTRIBUTION EXP	588000: Misc Distribution Expense		(761,946)
17	OMD597: 597 MAINTENANCE OF METERS	597000: Maintenance Of Meters		(782)
18	OMCA902: 902 METER READING EXPENSE	902000: Meter Reading Expenses		3,642,441
19	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903001: Customer Records		(45,263)
20	OMCA903: 903 CUSTOMER RECORDS & COLLECTION EXP	903002: Collection Expense		(8,943)
21	OMCS908: 908 CUSTOMER ASSISTANCE EXP	908000: Customer Assistance Expenses		(1,744,265)
22	OMCS909: 909 INFORM & INSTR ADVTSNG EXP	909000: Information & Instruct Adv Ex		(912)
23	OMAG920: 920 SALARIES	920000: Adm & General Salaries		(383,662)
24	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses		(696)
25	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed		(135,776)
26	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits		(104,658)
27	OMAG928D: 928 REGULATORY COMMISSION EXP - DISTRIBUTION	928000: Regulatory Commission Expense		(19,126)
28	OMAG9302: 930.2 MISC GENERAL EXPENSES	930200: Miscellaneous General Expense		(33,090)
29	OMAG931: 931 RENTS	931000: Rents-Cust Accts,Serv,Sales,GA		(12,123)
30	OMAG935: 935 MNTNCE OF GENERAL PLT	935000: Maintenance Of General Plant		(17)
31	AXI303D: 303 DISTRIBUTION	4040AM: Amort Limited Term Electrc Plt		(8,210,715)
32	AXI303L: 303 A&G / MISC - LABOR RELATED	4040AM: Amort Limited Term Electrc Plt		(224,514)
33	TOOAV: 408.142 AD VALOREM - PROPERTY TAX	408142: Ad Valorem		(1,029,872)
34	TOSLCF: 408.152 FRANCHISE TAX-STATE	408152: Franchise Tax - State		(207,418)
35	DXD370AMI: 370 METERS - AMI SMART METERING	4030AM: Depreciation Expense		(10,748,613)
36	RD407AMS: 407.366 REGULATORY DEBITS - AMS-OVR/UND REC	407366: Reg Debit AMS Surcharge		(1,825,016)
37	RC407AMS: 407.466 REGULATORY CREDITS - AMS-OVR/UND REC	407466: Reg CR AMS Surcharge		15,727,184
38		<b>Subtotal OPERATING EXPENSES</b>		<b>(5,285,976)</b>

Notes:

<sup>(1)</sup> Reference WP/P AJ30.2 for Affiliate/Non-Affiliate split.

<sup>(2)</sup> Reference WP/P AJ30.3 for Utility Account detail.

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ30 Remove AMS Costs**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to eliminate AMS costs that are included in a separate rate rider.

Line No.	Account and Description	Non-Affiliate	Affiliate	Total
1	1010AM: Electric Plant In Service	(57,691,044)	-	(57,691,044)
2	106000: Completed Projects Unclassified	(75,847,181)	-	(75,847,181)
3	<b>Subtotal PLANT IN SERVICE</b>	<b>(133,538,225)</b>	<b>-</b>	<b>(133,538,225)</b>
4	1080AM: Accum Prov Depr Plant Service	19,880,660	-	19,880,660
5	1110AM: Accum Prov Amort Elec Util Pln	18,323,336	-	18,323,336
6	<b>Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION</b>	<b>38,203,996</b>	<b>-</b>	<b>38,203,996</b>
7	282111: Liberalized Depreciation-Fed	9,232,099	-	9,232,099
8	<b>Subtotal ACCUMULATED DEFERRED INCOME TAXES</b>	<b>9,232,099</b>	<b>-</b>	<b>9,232,099</b>
9	4030AM: Depreciation Expense	(10,748,613)	-	(10,748,613)
10	4040AM: Amort Limited Term Electrc Plt	(8,435,229)	-	(8,435,229)
11	407366: Reg Debit AMS Surcharge	(1,825,016)	-	(1,825,016)
12	407466: Reg CR AMS Surcharge	15,727,184	-	15,727,184
13	408142: Ad Valorem	(1,029,872)	-	(1,029,872)
14	408152: Franchise Tax - State	(207,418)	-	(207,418)
15	580000: Operation Supervision&Enginee	(159,185)	(133,449)	(292,634)
16	586000: Meter Expenses	1,142,505	(8,065)	1,134,441
17	588000: Misc Distribution Expense	(572,893)	(189,053)	(761,946)
18	597000: Maintenance Of Meters	-	(782)	(782)
19	902000: Meter Reading Expenses	3,643,407	(966)	3,642,441
20	903001: Customer Records	-	(45,263)	(45,263)
21	903002: Collection Expense	-	(8,943)	(8,943)
22	908000: Customer Assistance Expenses	(1,744,265)	-	(1,744,265)
23	909000: Information & Instruct Adv Ex	-	(912)	(912)
24	920000: Adm & General Salaries	(9,004)	(374,658)	(383,662)
25	921000: Office Supplies And Expenses	-	(696)	(696)
26	923000: Outside Services Employed	498,228	(634,004)	(135,776)
27	926000: Employee Pension & Benefits	(6,759)	(97,899)	(104,658)
28	928000: Regulatory Commission Expense	-	(19,126)	(19,126)
29	930200: Miscellaneous General Expense	407,799	(440,889)	(33,090)
30	931000: Rents-Cust Accts,Serv,Sales,GA	-	(12,123)	(12,123)
31	935000: Maintenance Of General Plant	-	(17)	(17)
32	<b>Subtotal OPERATING EXPENSES</b>	<b>(3,319,132)</b>	<b>(1,966,844)</b>	<b>(5,285,976)</b>

**Entergy Texas, Inc.**  
**Cost of Service**  
**AJ30 Remove AMS Costs**  
**Electric**  
**For the Test Year Ended December 31, 2021**

This adjustment is to eliminate AMS costs that are included in a separate rate rider.

Line No.	Account and Description	Utility Account	Amount
1	1010AM: Electric Plant In Service	370_15: Meters - Smart Meters	(26,939,622)
2	106000: Completed Projects Unclassified	370_15: Meters - Smart Meters	(50,461,721)
3	1010AM: Electric Plant In Service	303_0: Miscellaneous Intangible Plant	(30,751,422)
4	106000: Completed Projects Unclassified	303_0: Miscellaneous Intangible Plant	(25,385,461)
5		<b>Subtotal PLANT IN SERVICE</b>	<b>(133,538,225)</b>
6	1080AM: Accum Prov Depr Plant Service	370_15: Meters - Smart Meters	19,880,660
7	1110AM: Accum Prov Amort Elec Util Pln	303_0: Miscellaneous Intangible Plant	18,323,336
8		<b>Subtotal ACCUMULATED DEPRECIATION / AMORTIZATION</b>	<b>38,203,996</b>

Entergy Texas, Inc.  
Cost of Service  
AJ31 COVID Bad Debt Regulatory Asset Amortization  
Electric  
For the Test Year Ended December 31, 2021

This adjustment establishes a three-year amortization period for the COVID Bad Debt Regulatory Asset.

Line No.	Line Item	Account and Description	Amount <sup>(1)</sup>
1	RD407CV: 407.3CV REGULATORY DEBITS - COVID19	4073CV: Reg debit Covid 19	3,912,063
2		<b>Subtotal OPERATING EXPENSES</b>	<b>3,912,063</b>

Notes:

<sup>(1)</sup> Reference AJ31.2



Entergy Texas, Inc.  
Cost of Service  
AJ31 COVID Bad Debt Regulatory Asset Amortization  
Electric  
For the Test Year Ended December 31, 2021

This adjustment establishes a three-year amortization period for the COVID Bad Debt Regulatory Asset.

Line No.	Account	Description	Amount
1	1823CB	COVID-19 Bad Debt Regulatory Asset	11,736,188
2		Amortization Period in Years	3
3	4073CV	Total One-Year Amortization Expense <sup>(1)</sup>	<u>3,912,063</u>

Notes:

<sup>(1)</sup> Line 1 / Line 2. Reference WP/P AJ31.3

Entergy Texas, Inc.

36 Term (months)  
(3,912,063) Annual Payment  
(326,005) Monthly Payment

1823CB: Reg asset Covid 19 bad debt Amortization Schedule

Periods	Beg Bal		Amortization	
	As of 12/31/2021	Principal	End Bal	
1	11,736,188	(326,005)	11,410,183	
2	11,410,183	(326,005)	11,084,178	
3	11,084,178	(326,005)	10,758,173	
4	10,758,173	(326,005)	10,432,167	
5	10,432,167	(326,005)	10,106,162	
6	10,106,162	(326,005)	9,780,157	
7	9,780,157	(326,005)	9,454,152	
8	9,454,152	(326,005)	9,128,147	
9	9,128,147	(326,005)	8,802,141	
10	8,802,141	(326,005)	8,476,136	
11	8,476,136	(326,005)	8,150,131	
12	8,150,131	(326,005)	7,824,126	
13	7,824,126	(326,005)	7,498,120	
14	7,498,120	(326,005)	7,172,115	
15	7,172,115	(326,005)	6,846,110	
16	6,846,110	(326,005)	6,520,105	
17	6,520,105	(326,005)	6,194,099	
18	6,194,099	(326,005)	5,868,094	
19	5,868,094	(326,005)	5,542,089	
20	5,542,089	(326,005)	5,216,084	
21	5,216,084	(326,005)	4,890,078	
22	4,890,078	(326,005)	4,564,073	
23	4,564,073	(326,005)	4,238,068	
24	4,238,068	(326,005)	3,912,063	
25	3,912,063	(326,005)	3,586,058	
26	3,586,058	(326,005)	3,260,052	
27	3,260,052	(326,005)	2,934,047	
28	2,934,047	(326,005)	2,608,042	
29	2,608,042	(326,005)	2,282,037	
30	2,282,037	(326,005)	1,956,031	
31	1,956,031	(326,005)	1,630,026	
32	1,630,026	(326,005)	1,304,021	
33	1,304,021	(326,005)	978,016	
34	978,016	(326,005)	652,010	
35	652,010	(326,005)	326,005	
36	326,005	(326,005)	0	
				(11,736,188)

Entergy Texas, Inc.  
Cost of Service  
AJ32 Preliminary Survey/Investigation Expenses  
Electric  
For the Test Year Ended December 31, 2021

This adjustment is to remove preliminary survey and investigation costs from the Test Year.

Line No.	Line Item	Account and Description	Amount
1	OMP500: 500 OPERATION SUPVSN & ENGINEERING	500000: Oper Supervision & Engineerin	(32)
2	OMP549: 549 MISC OTH POWER GENERATING EXP	549000: Misc Oth Pwr Generation Exps	(259)
3	OMAG920: 920 SALARIES	920000: Adm & General Salaries	(44,058)
4	OMAG921: 921 OFFICE SUPPLIES & EXP	921000: Office Supplies And Expenses	(841)
5	OMAG923: 923 OUTSIDE SERVICES	923000: Outside Services Employed	(8,749)
6	OMAG926: 926 PENSIONS & BENEFITS	926000: Employee Pension & Benefits	(9,505)
7	OMAG926: 926 PENSIONS & BENEFITS	926NS1: ASC 715 NSC - Emp Pens & Ben	(5,787)
8	DXGESI: ESI DEPRECIATION/AMORTIZATION	4031AM: Deprec Exp billed from Serv Co	(3,664)
9	TOFE: 408.110 EMPLOYMENT TAXES	408110: Employment Taxes	(2,369)
10		<b>Subtotal OPERATING EXPENSES</b>	<b>(75,265)</b>

Entergy Texas, Inc.  
Cost of Service  
External Allocation Factors - Demand  
Electric  
For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
PG: Production/Generation	DD: Demand	TO: Total All Customers	Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%
		RO: Retail Only	Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%
		IS: Interruptible Service	Amount	1.000000	0.484150	0.029037	0.171067	0.055825	0.256839	0.003082
			Percentage	100.0000%	48.4150%	2.9037%	17.1067%	5.5825%	25.6839%	0.3082%
		R1: Retail Other	Amount	1.000000	-	-	-	-	1.000000	-
			Percentage	100.0000%					100.0000%	
TH: Transmission High Voltage	DD: Demand	TO: Total All Customers	Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%
		RO: Retail Only	Amount	1.000000	0.480359	0.028803	0.169674	0.055356	0.262754	0.003054
			Percentage	100.0000%	48.0359%	2.8803%	16.9674%	5.5356%	26.2754%	0.3054%
TL: Transmission Low Voltage	DD: Demand	TO: Total All Customers	Amount	1.000000	0.533843	0.032010	0.188566	0.061519	0.180668	0.003394
			Percentage	100.0000%	53.3843%	3.2010%	18.8566%	6.1519%	18.0668%	0.3394%
		RO: Retail Only	Amount	1.000000	0.533843	0.032010	0.188566	0.061519	0.180668	0.003394
			Percentage	100.0000%	53.3843%	3.2010%	18.8566%	6.1519%	18.0668%	0.3394%
DS: Distribution Substations	DD: Demand	TO: Total All Customers	Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%
		RO: Retail Only	Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%
DX: Distribution Line Transformers	DD: Demand	TO: Total All Customers	Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744
			Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%
		RO: Retail Only	Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744
			Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%
D1: Distribution Primary	DD: Demand	TO: Total All Customers	Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%
		RO: Retail Only	Amount	3,017,008	1,820,045	123,750	745,142	217,040	86,287	24,744
			Percentage	100.0000%	60.3262%	4.1017%	24.6980%	7.1939%	2.8600%	0.8202%
D2: Distribution Secondary	DD: Demand	TO: Total All Customers	Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744
			Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%
		RO: Retail Only	Amount	4,214,657	2,981,646	177,551	849,697	181,019	-	24,744
			Percentage	100.0000%	70.7447%	4.2127%	20.1605%	4.2950%		0.5871%

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

WP/P AF 1.1

Entergy Texas, Inc.  
Cost of Service  
External Allocation Factors - Energy  
Electric  
For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
PG: Production/Generation	EE: Energy	TO: Total All Customers	Amount	20,253,262	6,749,210	528,876	3,410,707	1,386,342	8,080,262	97,865
			Percentage	100.0000%	33.3241%	2.6113%	16.8403%	6.8450%	39.8961%	0.4832%
		RO: Retail Only	Amount	20,253,262	6,749,210	528,876	3,410,707	1,386,342	8,080,262	97,865
			Percentage	100.0000%	33.3241%	2.6113%	16.8403%	6.8450%	39.8961%	0.4832%
		R1: Retail Other	Amount	10,249,455	3,698,371	303,303	2,513,611	921,895	2,744,485	67,790
			Percentage	100.0000%	36.0836%	2.9592%	24.5243%	8.9946%	26.7769%	0.6614%

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

WP/P AF 2.1

Entergy Texas, Inc.  
Cost of Service  
External Allocation Factors - Customer  
Electric  
For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
DV: Distribution Services	CC: Customer	TO: Total All Customers	Amount	568,753	422,815	73,357	70,113	2,468	-	-
			Percentage	100.0000%	74.3407%	12.8979%	12.3275%	0.4339%	-	-
			Amount	568,753	422,815	73,357	70,113	2,468	-	-
DM: Distribution Meters	CC: Customer	TO: Total All Customers	Percentage	100.0000%	74.3407%	12.8979%	12.3275%	0.4339%	-	-
			Amount	53,739,944	25,000,636	4,644,186	11,905,589	1,042,643	11,146,890	-
			Percentage	100.0000%	46.5215%	8.6420%	22.1541%	1.9402%	20.7423%	-
DG: Distribution General	CC: Customer	TO: Total All Customers	Amount	53,739,944	25,000,636	4,644,186	11,905,589	1,042,643	11,146,890	-
			Percentage	100.0000%	46.5215%	8.6420%	22.1541%	1.9402%	20.7423%	-
			Amount	484,365	422,815	38,207	20,085	390	124	2,744
CM: Customer Meter Reading	CC: Customer	TO: Total All Customers	Percentage	100.0000%	87.2926%	7.8881%	4.1467%	0.0805%	0.0256%	0.5665%
			Amount	484,365	422,815	38,207	20,085	390	124	2,744
			Percentage	100.0000%	87.2926%	7.8881%	4.1467%	0.0805%	0.0256%	0.5665%
CR: Customer Records	CC: Customer	TO: Total All Customers	Amount	661,354	423,596	70,994	82,283	7,723	76,758	-
			Percentage	100.0000%	64.0498%	10.7346%	12.4416%	1.1678%	11.6062%	-
			Amount	661,354	423,596	70,994	82,283	7,723	76,758	-
CS: Customer Services	CC: Customer	TO: Total All Customers	Percentage	100.0000%	64.0498%	10.7346%	12.4416%	1.1678%	11.6062%	-
			Amount	636,829	511,606	46,230	24,303	472	50,898	3,320
			Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%
	CC: Customer	TO: Total All Customers	Amount	636,829	511,606	46,230	24,303	472	50,898	3,320
			Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%
			Amount	636,829	511,606	46,230	24,303	472	50,898	3,320
	CC: Customer	TO: Total All Customers	Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%
			Amount	636,829	511,606	46,230	24,303	472	50,898	3,320
			Percentage	100.0000%	80.3365%	7.2594%	3.8163%	0.0741%	7.9924%	0.5213%

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

WP/P AF 3.1

Entergy Texas, Inc.  
Cost of Service  
External Allocation Factors - Revenue  
Electric  
For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
RV: Revenue	RR: Revenue	RO: Retail Only	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
			Percentage	100.0000%	52.7343%	4.1046%	18.0606%	5.4659%	18.2365%	1.3980%
		TO: Total All Customers	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
			Percentage	100.0000%	52.7343%	4.1046%	18.0606%	5.4659%	18.2365%	1.3980%
RU: Revenue Uncollectible	RR: Revenue	RO: Retail Only	Amount	3,521,692	3,047,911	93,121	274,682	72,219		33,758
			Percentage	100.0000%	86.5468%	2.6442%	7.7997%	2.0507%		0.9586%
		TO: Total All Customers	Amount	3,521,692	3,047,911	93,121	274,682	72,219		33,758
			Percentage	100.0000%	86.5468%	2.6442%	7.7997%	2.0507%		0.9586%

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

WP/P AF 4.1

Entergy Texas, Inc.  
Cost of Service  
External Allocation Factors - Direct  
Electric  
For the Test Year Ended December 31, 2021

Function	Classification	Customer Jurisdiction	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
DL: Distribution Lighting	LL: Direct	TO: Total All Customers	Amount	1	-	-	-	-	-	1
			Percentage	100.0000%						100.0000%
		RO: Retail Only	Amount	1	-	-	-	-	-	1
			Percentage	100.0000%						100.0000%

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

WP/P AF 5.1



Entergy Texas, Inc.  
Cost of Service  
Internal Factors - Cost of Service Related Line Items  
Electric  
For the Test Year Ended December 31, 2021

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
AXITOA-Intangible Plant Depreciation Expense	Amount	38,738,045	24,183,685	1,844,833	5,777,535	1,563,579	4,834,678	533,735
	Percentage	100.00%	62.43%	4.76%	14.91%	4.04%	12.48%	1.38%
DXTOA-Depreciation and Amortization Expense	Amount	304,328,978	165,021,881	11,586,542	54,069,603	15,747,317	53,260,357	4,643,277
	Percentage	100.00%	54.22%	3.81%	17.77%	5.17%	17.50%	1.53%
OMCATOA-Customer Accounting Expenses	Amount	22,791,320	17,254,093	1,905,077	1,372,899	69,366	2,106,692	83,193
	Percentage	100.00%	75.70%	8.36%	6.02%	0.30%	9.24%	0.37%
OMCATOA-RO - Customer Accounting Expenses (RO)	Amount	22,791,320	17,254,093	1,905,077	1,372,899	69,366	2,106,692	83,193
	Percentage	100.00%	75.70%	8.36%	6.02%	0.30%	9.24%	0.37%
OMCSTOA-Customer Service Expenses	Amount	4,551,041	3,656,146	330,379	173,679	3,373	363,738	23,726
	Percentage	100.00%	80.34%	7.26%	3.82%	0.07%	7.99%	0.52%
OMDMTOA-Maintenance	Amount	27,307,944	16,622,009	1,361,427	5,980,865	1,588,628	606,415	1,148,599
	Percentage	100.00%	60.87%	4.99%	21.90%	5.82%	2.22%	4.21%
OMDOTOA-DT - Operation, Func DT	Amount	11,831,042	6,875,856	715,018	2,494,283	530,975	842,834	372,075
	Percentage	100.00%	58.12%	6.04%	21.08%	4.49%	7.12%	3.14%
OMDOTOA-Operation	Amount	11,831,042	6,875,856	715,018	2,494,283	530,975	842,834	372,075
	Percentage	100.00%	58.12%	6.04%	21.08%	4.49%	7.12%	3.14%
PLDPTOA-Distribution Plant in Service	Amount	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
	Percentage	100.00%	63.08%	4.85%	21.32%	5.33%	1.86%	3.56%
PLDPTOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	Amount	1,013,203,740	630,680,360	41,766,222	241,769,065	67,475,869	23,637,594	7,874,631
	Percentage	100.00%	62.25%	4.12%	23.86%	6.66%	2.33%	0.78%
PLDPTOA-DS - Dist Plant In Svc, Func DS	Amount	373,893,194	225,555,397	15,336,149	92,344,310	26,897,436	10,693,416	3,066,486
	Percentage	100.00%	60.33%	4.10%	24.70%	7.19%	2.86%	0.82%
PLDPTOA-DT - Dist Plant In Svc, Func DT	Amount	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
	Percentage	100.00%	63.08%	4.85%	21.32%	5.33%	1.86%	3.56%
PLDPTOA-RO - Distribution Plant in Service (RO)	Amount	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
	Percentage	100.00%	63.08%	4.85%	21.32%	5.33%	1.86%	3.56%
PLGTOA-General Plant in Service	Amount	136,624,880	75,141,551	5,693,981	23,207,881	6,759,155	23,683,679	2,138,633
	Percentage	100.00%	55.00%	4.17%	16.99%	4.95%	17.33%	1.57%
PLITOA-Intangible Plant	Amount	309,145,215	194,944,921	15,026,054	44,744,445	12,037,950	38,338,671	4,053,173
	Percentage	100.00%	63.06%	4.86%	14.47%	3.89%	12.40%	1.31%
PLPDPTOA-Prod/Dist Plant	Amount	4,286,457,212	2,400,204,087	168,097,909	825,914,141	232,623,025	572,732,936	86,885,114
	Percentage	100.00%	56.00%	3.92%	19.27%	5.43%	13.36%	2.03%
PLPTDPTOA - Prod / Trans / Dist Plant	Amount	6,418,186,246	3,487,126,987	233,271,332	1,209,840,654	357,878,728	1,036,273,053	93,795,493
	Percentage	100.00%	54.33%	3.63%	18.85%	5.58%	16.15%	1.46%
PLPTDPTOA-RO - Prod / Trans / Dist Plant (RO)	Amount	6,418,186,246	3,487,126,987	233,271,332	1,209,840,654	357,878,728	1,036,273,053	93,795,493
	Percentage	100.00%	54.33%	3.63%	18.85%	5.58%	16.15%	1.46%
PLPTOA-Production Plant in Service	Amount	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
	Percentage	100.00%	48.04%	2.88%	16.97%	5.54%	26.28%	0.31%
PLPTOA-RO - Production Plant in Service (RO)	Amount	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
	Percentage	100.00%	48.04%	2.88%	16.97%	5.54%	26.28%	0.31%

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

WP/P AF 6.1

Entergy Texas, Inc.  
Cost of Service  
Internal Factors - Cost of Service Related Line Items  
Electric  
For the Test Year Ended December 31, 2021

Allocators Customer Class	Amount Type	TOTAL COMPANY ADJUSTED	RESIDENTIAL	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
PLPTTOA-Prod/Trans Plant	Amount	4,150,883,266	2,056,841,807	123,331,122	726,524,488	237,028,004	994,080,968	13,076,876
	Percentage	100.00%	49.55%	2.97%	17.50%	5.71%	23.95%	0.32%
PLTDTOA-RO - Trans/Dist Plant (RO)	Amount	4,399,032,015	2,517,208,080	175,113,632	867,242,679	246,106,426	505,732,202	87,628,996
	Percentage	100.00%	57.22%	3.98%	19.71%	5.59%	11.50%	1.99%
PLTDTOA-Trans/Dist Plant	Amount	4,399,032,015	2,517,208,080	175,113,632	867,242,679	246,106,426	505,732,202	87,628,996
	Percentage	100.00%	57.22%	3.98%	19.71%	5.59%	11.50%	1.99%
PLTOA-Plant in Service	Amount	6,863,956,342	3,757,213,459	253,991,366	1,277,792,980	376,675,834	1,098,295,403	99,987,300
	Percentage	100.00%	54.74%	3.70%	18.62%	5.49%	16.00%	1.46%
PLTOA-RO - Plant in Service (RO)	Amount	6,863,956,342	3,757,213,459	253,991,366	1,277,792,980	376,675,834	1,098,295,403	99,987,300
	Percentage	100.00%	54.74%	3.70%	18.62%	5.49%	16.00%	1.46%
PLTOAXI-Plant Excl Intangibles	Amount	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
	Percentage	100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
PLTOAXINT-Plant Excl Intangibles	Amount	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
	Percentage	100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
PLTOAXINT-RO - Plant Excl Intangibles (RO)	Amount	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
	Percentage	100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
PLTTOA-RO - Transmission Plant in Service (RO)	Amount	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
	Percentage	100.00%	50.99%	3.06%	18.01%	5.88%	21.74%	0.32%
PLTTOA-Transmission Plant in Service	Amount	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
	Percentage	100.00%	50.99%	3.06%	18.01%	5.88%	21.74%	0.32%
RBTOA-Rate Base	Amount	4,420,935,359	2,407,369,575	162,170,378	831,000,204	245,192,075	710,404,997	64,798,130
	Percentage	100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
RBXNISC-Rate Base Excl Non Inv Suppl Cap	Amount	5,229,099,733	2,847,444,799	191,815,402	982,909,456	290,014,187	840,273,163	76,642,726
	Percentage	100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
RBXNISC-RO - Rate Base Excl Non Inv Suppl Cap (RO)	Amount	5,229,099,733	2,847,444,799	191,815,402	982,909,456	290,014,187	840,273,163	76,642,726
	Percentage	100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
RSRRTOA-Retail Sales	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
	Percentage	100.00%	52.73%	4.10%	18.06%	5.47%	18.24%	1.40%
RSRRTOA-RO - Retail Sales (RO)	Amount	890,124,234	469,401,109	36,536,206	160,761,920	48,653,278	162,327,854	12,443,867
	Percentage	100.00%	52.73%	4.10%	18.06%	5.47%	18.24%	1.40%

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

WP/P AF 6.2

Entergy Texas, Inc.  
Cost of Service  
Internal Factors - Cost of Service Related Line Items  
Electric  
For the Test Year Ended December 31, 2021

Line No.	Description	TOTAL COMPANY ADJUSTED	RES	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
1	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
2	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
3	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
4	Subtotal PLPTD TOA - Prod / Trans / Dist Plant	6,418,186,246	3,487,126,987	233,271,332	1,209,840,654	357,878,728	1,036,273,053	93,795,493
		100.00%	54.33%	3.63%	18.85%	5.58%	16.15%	1.46%
5	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
6	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
7	Subtotal PLPTTOA-Prod/Trans Plant	4,150,883,266	2,056,841,807	123,331,122	726,524,488	237,028,004	994,080,968	13,076,876
		100.00%	49.55%	2.97%	17.50%	5.71%	23.95%	0.32%
8	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
9	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
10	Subtotal PLTD TOA-Trans/Dist Plant	4,399,032,015	2,517,208,080	175,113,632	867,242,679	246,106,426	505,732,202	87,628,996
		100.00%	57.22%	3.98%	19.71%	5.59%	11.50%	1.99%
11	PLTOA: PLANT IN SERVICE	6,863,956,341	3,757,213,459	253,991,366	1,277,792,980	376,675,834	1,098,295,403	99,987,300
12	ADTOA: ACCUMULATED DEPRECIATION / AMORTIZATION	(1,962,410,969)	(1,076,220,385)	(75,481,606)	(353,472,543)	(103,629,042)	(326,444,429)	(27,162,964)
13	FITOA: FUEL INVENTORY	48,481,254	16,155,924	1,265,997	8,164,381	3,318,557	19,342,130	234,264
14	MSTOA: MATERIALS AND SUPPLIES	83,439,378	41,126,654	2,801,909	15,252,154	4,882,515	18,402,393	973,752
15	PPTOA: PREPAYMENTS	25,031,774	13,514,932	963,454	4,606,525	1,371,172	4,216,902	358,789
16	PIRTOA: PROPERTY INSURANCE RESERVE	17,730,648	10,145,807	705,809	3,495,490	991,951	2,038,394	353,196
17	IDRTOA: INJURIES & DAMAGES RESERVES	(6,156,819)	(3,372,604)	(257,712)	(1,029,286)	(300,675)	(1,102,775)	(93,768)
18	PENTOA: UNFUNDED PENSION	69,765,375	38,216,320	2,920,234	11,663,245	3,407,065	12,495,988	1,062,524
19	ERTO A: ENVIRONMENTAL RESERVES	(2,084,999)	(1,220,090)	(88,646)	(416,940)	(112,433)	(193,252)	(53,638)
20	ADFUTOA: ACCUM DEPREC PLANT HELD FUTURE USE	-	-	-	-	-	-	-
21	PAATOA: PLANT ACQUISITION ADJUSTMENT	-	-	-	-	-	-	-
22	REGASSLIABTOA: REGULATORY ASSETS AND LIABILITIES	91,347,750	51,884,822	4,994,606	16,853,474	3,409,242	13,222,312	983,293
23	Subtotal RBXNISC-Rate Base Excl Non Inv Suppl Cap	5,229,099,733	2,847,444,840	191,815,412	982,909,481	290,014,186	840,273,066	76,642,748
		100.00%	54.45%	3.67%	18.80%	5.55%	16.07%	1.47%
24	PLD360TOA: 360 LAND & LAND RIGHTS	12,665,251	7,640,459	519,496	3,128,069	911,123	362,229	103,874
25	PLD364TOA: 364 POLES, TOWERS & FIXTURES	342,435,788	213,844,008	14,123,225	81,410,579	22,612,802	7,799,214	2,645,960
26	PLD365TOA: 365 OVERHEAD CONDUCTORS & DEVICES	396,433,292	242,544,026	16,296,801	96,434,389	27,575,403	10,407,180	3,175,493
27	PLD366TOA: 366 UNDERGROUND CONDUIT	76,212,851	50,358,836	3,172,732	16,914,378	4,263,244	976,636	527,025
28	PLD367TOA: 367 UNDERGROUND CONDUCT & DEVICES	185,456,559	116,293,030	7,653,968	43,881,649	12,113,297	4,092,335	1,422,279
29	Subtotal PLD TOA-DL - Dist Plant In Svc, Funct D1 & D2 (dist lines)	1,013,203,740	630,680,360	41,766,222	241,769,065	67,475,869	23,637,594	7,874,631
		100.00%	62.25%	4.12%	23.86%	6.66%	2.33%	0.78%
30	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497

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

WP/P AF 6.3

Entergy Texas, Inc.  
Cost of Service  
Internal Factors - Cost of Service Related Line Items  
Electric  
For the Test Year Ended December 31, 2021

Line No.	Description	TOTAL COMPANY ADJUSTED	RES	SMALL GEN SERVICE	GENERAL SERVICE	LARGE GEN SERVICE	LARGE INDUST PWR SERVICE	LIGHTING
31	PLTTOA: TRANSMISSION PLANT IN SERVICE	2,131,729,034	1,086,922,900	65,173,423	383,926,513	125,255,703	463,540,117	6,910,379
32	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
33	PLGTOA: GENERAL PLANT IN SERVICE	136,624,880	75,141,551	5,693,981	23,207,881	6,759,155	23,683,679	2,138,633
34	Subtotal PLTOAXI-Plant Excl Intangibles	6,554,811,127	3,562,268,538	238,965,313	1,233,048,535	364,637,883	1,059,956,732	95,934,127
		100.00%	54.35%	3.65%	18.81%	5.56%	16.17%	1.46%
35	PLD360TOA: 360 LAND & LAND RIGHTS	11,739,080	7,081,736	481,507	2,899,323	844,496	335,740	96,278
36	PLD361TOA: 361 STRUCTURES & IMPROVEMENTS	37,631,098	22,701,395	1,543,532	9,294,146	2,707,137	1,076,257	308,632
37	PLD362TOA: 362 STATION EQUIPMENT	324,523,017	195,772,267	13,311,109	80,150,841	23,345,803	9,281,420	2,661,576
38	Subtotal PLDTOA-DS - Dist Plant In Svc, Func DS	373,893,194	225,555,397	15,336,149	92,344,310	26,897,436	10,693,416	3,066,486
		100.00%	60.33%	4.10%	24.70%	7.19%	2.86%	0.82%
39	PLPTOA: PRODUCTION PLANT IN SERVICE	2,019,154,231	969,918,907	58,157,699	342,597,975	111,772,302	530,540,851	6,166,497
40	PLDTOA: DISTRIBUTION PLANT IN SERVICE	2,267,302,981	1,430,285,180	109,940,210	483,316,166	120,850,724	42,192,085	80,718,617
41	Subtotal PLPDTOA-Prod/Dist Plant	4,286,457,212	2,400,204,087	168,097,909	825,914,141	232,623,025	572,732,936	86,885,114
		100.00%	56.00%	3.92%	19.27%	5.43%	13.36%	2.03%

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

WP/P AF 6.4