Operating Companies taking services under proposed Rate Schedule Nos. 435-A and 435-B reflect a continuation of the *status quo* reflected in the existing Rate Schedule No. 435. Under Rate Schedule Nos. 435-A and 435-B, Entergy Services will directly allocate costs for any service provided to an individual Operating Company; it will also allocate the costs of any shared service in a manner consistent with Rate Schedule No. 435. The allocation to Entergy Arkansas of Entergy Services' costs of providing services under proposed Rate Schedule Nos. 435-C and 435-D reflects the *status quo* reflected in the existing Rate Schedule No. 435 and the fact that Entergy Arkansas will be the only customer taking services under Rate Schedules 435-C and 435-D and, therefore, should be the only party responsible for those costs (i.e., it does not share any services with other Operating Companies, so there is no need for provisions for allocating the costs of shared services between Entergy Arkansas and the other Operating Companies).

61. New Orleans and the Louisiana Commission both assert that Entergy Services must make several showings that will demonstrate that future costs to the Operating Companies will not exceed the historical costs under Rate Schedule No. 435. We disagree. As Entergy Services states, "at cost" rates will vary depending on the services provided to the Operating Companies in any given year. Therefore, Entergy Services does not need to provide cost projections or show that costs will remain the same or decrease under the revised forms of services agreement.

62. New Orleans and the Louisiana Commission also raise several concerns related to the allocation of costs related to Entergy Arkansas' exit from the System Agreement. First, New Orleans contends that the Commission should allocate all costs from Entergy Arkansas' exit from the System Agreement to Entergy Arkansas. We reject this contention. Rate Schedule No. 435 provides that all the Operating Companies would share in Entergy Services' costs of legal and regulatory proceedings under the System Agreement. As we have noted in the past, Entergy Arkansas' exit from the System Agreement was foreseeable under the terms of the System Agreement.[101] Therefore, it is appropriate for Entergy Services to allocate any shared costs under Rate Schedule No. 435 to Operating Companies that are parties to the System Agreement.

63. Both New Orleans and the Louisiana Commission question in what way Entergy Services has reorganized as a result of Entergy Arkansas' exit from the System Agreement and the effects these changes may have on cost allocation. As Entergy Services notes, it has made no changes to its organization in anticipation of Entergy Arkansas' exit from the System Agreement. Rather, Entergy Arkansas has undergone changes so it can engage in generation planning, operations, and dispatch, purchased power procurement, and operations independently of the other Operating Companies.

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[101] *See* System Agreement Withdrawal Order, 129 FERC ¶ 61,143 at PP 61, 64.

Entergy Services will continue to provide services to the other Operating Companies under Rate Schedule Nos. 435-A and 435-B using the same staff and resources it uses under Rate Schedule No. 435. We find that Rate Schedule Nos. 435-A through 435-D adequately identify the services that Entergy Services will provide each Operating Company.

64. New Orleans raises several concerns related to the allocation of costs relating to legal proceedings under the System Agreement. First, we find that, with one exception, Entergy Services' clarifications as to which proceedings will be included in Rate Schedule No. 435-A adequately addresses New Orleans' concerns about the allocation of costs regarding proceedings that are ongoing when Entergy Arkansas exits the System Agreement. However, we find that Entergy Services did not support the exclusion of Docket No. ER13-432 from costs associated with ongoing litigation under Rate Schedule No. 435-A. Entergy Services offered no justification for treating Docket No. ER13-432 differently from other legal expenses arising from ongoing proceedings under the System Agreement. Accordingly, Entergy Services must treat any expenses arising out of Docket No. ER13-432 as it would any other legal or consulting expenses arising from ongoing proceedings under the System Agreement when Entergy Arkansas withdraws from the System Agreement on December 18, 2013.

65. Second, we deny New Orleans' request that we find that Entergy Arkansas must share in any costs related to future litigation regarding the System Agreement in which Entergy Arkansas, the Arkansas Commission or any other Arkansas-affiliated entity is an active participant. As we stated in the past, the System Agreement provisions only apply when an Operating Company is a party to the System Agreement.[102] Therefore, Entergy Services should not allocate future litigation costs arising under the System Agreement, which are not ongoing proceedings, as clarified by Entergy Services, at the time of Entergy Arkansas' exit, to an exiting party.

D. State and Local Regulatory Authority

1. Responsive Filings

66. New Orleans states that Entergy Services did not justify removing a local regulatory approval clause from Rate Schedule Nos. 435-A, 435-B, and 435-C that was included in Rate Schedule No. 435.[103] Entergy Services argues that there is no need for a

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[102] *Id.* P 62.

[103] New Orleans June 14 Protest at 10 (stating that Rate Schedule No. 435 contained the following provision that is no longer contained in the schedules: "This agreement shall be subject to the approval of any state commission or other regulatory

(continued...)

provision requiring state and local approval and that any inference that it will fail to comply with state or local law is incorrect. Entergy Services does not contest the authority of state or local regulatory bodies, but it contends that Rate Schedule Nos. 435-A, 435-B and 435-C are subject to the Commission's jurisdiction. Therefore, it omitted the language from the agreements as unnecessary.[104] New Orleans states that the Commission previously approved the clause in Rate Schedule No. 435 and there has been no jurisdictional shift that eliminates the need for local regulatory approval. Therefore, New Orleans states that the Commission should restore the provision because Entergy Services did not offer a reasonable explanation for removing the clause.[105]

67. In its protest to Entergy Services' amended filing, the Louisiana Commission states that the Commission should clarify that its acceptance or approval of the cost allocation methods is not preemptive of state jurisdiction. The Louisiana Commission asserts that the effects of the costs that Entergy Services includes in its allocators or of the choice of allocator will not be known until after the cost allocations occur and that retail regulators are better suited to examine the reasonableness of the allocations. Furthermore, it states that service agreements filed with the Securities and Exchange Commission were not preemptive of state jurisdiction.[106] The Louisiana Commission states that if the Commission does not clarify that there is no effect on state jurisdiction, it should conduct a full hearing on Entergy Services' proposals, with discovery and the requirement that the allocators be populated with data from an appropriate test year.[107]

68. With regard to the Louisiana Commission's request that the Commission clarify that its acceptance of the service agreements does not preempt state jurisdiction, Entergy Services asserts that the scope of state and local regulatory authority is not at issue in this proceeding and the Commission need not provide the requested clarification.[108]

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body whose approval is, by law of said state, a legal prerequisite to the execution and delivery or the performance of this agreement.").

[104] Entergy Services August 12 Answer at 22.

[105] New Orleans August 27 Answer at 7.

[106] Louisiana Commission November 12 Protest at 3.

[107] *Id.* at 4.

[108] Entergy Services November 27 Answer at 8.

2. Commission Determination

69. We will not require Entergy Services to add the local regulatory approval clause that was included in Rate Schedule No. 435 to Rate Schedule Nos. 435-A through 435-D. The inclusion of a review provision does not determine whether New Orleans or any other retail regulator must approve the rate schedules. The absence of such a clause does not preclude review and the clause is not required to make the rate schedules just and reasonable. Therefore, we deny New Orleans' request to restore the clause.

70. With respect to the Louisiana Commission's request for clarification on preemption, we do not find it appropriate to opine on possible preemptive issues. As the Commission stated in the Rate Schedule No. 435 Order, section 1275(b) of the Public Utility Holding Company Act of 2005[109] was intended to vest authority in a federal regulator to help avoid disparate regulatory treatments with respect to service company cost allocations.[110] We also recognize that states play a role in reviewing cost allocations when they set retail rates and we cannot address preemption issues in a vacuum. Resolution of the preemption issues involves an analysis of the specific facts and circumstances surrounding a specific conflict. Since there is currently no conflict between the requirements of a state or local regulatory body and the Commission's determination in this proceeding, we do not believe it is appropriate to opine on possible preemption issues. We also decline to conduct a full hearing on the proposals because, as explained above, the proposed rate schedules are "at cost" rates and do not require cost analysis.

E. Request for Clarification

1. Comments

71. The Arkansas Commission requests that the Commission accept Entergy Services' amended filing subject to two clarifying revisions.[111] First, the Arkansas Commission requests the insertion of the following language in Rate Schedule No. 435-A section I: "For the avoidance of doubt, nothing in this Service Agreement shall relate to the services taken by [Entergy Arkansas] in connection with generation planning and operational support services under [Entergy Services] Rate Schedule 435-C, and references in this Agreement to 'Client Company' shall not include [Entergy Arkansas] in

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[109] Energy Policy Act of 2005, Public Law No. 109-58, 119 Stat. 594 (2005).

[110] Rate Schedule No. 435 Order, 117 FERC ¶ 61,288 at P 26.

[111] Arkansas Commission November 12 Comment at 4.

connection with such services." Second, it requests that "its" be replaced with "EAI's" in the second sentence of item 2 of Exhibit I of Rate Schedule 435-D, such that it reads: "ESI will act as agent for EAI with respect to *EAI's* obligation as a Transmission Planner or analogous role pursuant to NERC Requirements;" (emphasis added). The Arkansas Commission states that the clarifications are needed to ensure that no service supplied by Entergy Services under Rate Schedule No. 435-A or related cost allocations shall include the planning services Entergy Services will provide under Rate Schedule Nos. 435-C and 435-D.

2. Answer

72. Entergy Services states that it does not object to the two clarifying revisions proposed by the Arkansas Commission, and that it will adopt the changes in a compliance filing within 30 days of an order accepting the proposed Rate Schedules for filing.[112]

3. Commission Determination

73. We find that the two proposed clarifying revisions to Rate Schedule Nos. 435-A and 435-D, as agreed to by Entergy Services, are just and reasonable. We accept Entergy Services' commitment to file these revisions in a compliance filing within 30 days of this order.

F. Request for Confirmation of Commission and Court of Appeals Holdings

1. Supplemental Filing

74. On June 13, 2013, Entergy Services submitted a supplemental filing requesting that the Commission confirm that prior Commission orders and a related United States Court of Appeals ruling related to cost recovery apply to the Rate Schedules. Entergy Services states that under the System Agreement, each party shares in certain system-wide costs associated with the integrated operation of the system, and that Entergy Arkansas will not so participate after it leaves the System Agreement. Entergy Services states that it committed in testimony filed in a proceeding before the Arkansas Commission to request that the Commission "find [Entergy Arkansas'] use of shared employees does not, standing alone, provide a basis for reallocating production costs among the Operating Companies."[113] Entergy Services also asks the Commission to

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[112] Entergy Services November 27 Answer at 9.

[113] Entergy Services Supplemental Filing at 2 (quoting *In the Matter of a Show Cause Order Directed to Entergy Arkansas, Inc,. Regarding its Continued Membership in*

(continued...)

confirm that the holdings in the System Agreement Withdrawal Order and the subsequent Court of Appeals decision apply to Entergy Services' recovery of costs under the proposed rate schedules.[114]

2. Commission Determination

75. We find these requests are outside the scope of this proceeding and therefore deny them. The instant filing concerns four forms of service agreement under which Entergy Services provides planning, operational support, administrative, and general support services to the Operating Companies and not the allocation of production costs under the System Agreement. A determination that the use of shared employees to provide these services will not provide a basis for reallocating production costs is not relevant to the justness and reasonableness of the service agreements proposed here.

The Commission orders:

(A) The Commission accepts Rate Schedule Nos. 435-A, 435-B, 435-C, and 435-D to be effective on December 19, 2013, subject to a compliance filing, as discussed in the body of this order.

(B) Entergy Services is directed to file a compliance filing, within 30 days of the date of this order, as discussed in the body of this order.

By the Commission.

(S E A L)

Nathaniel J. Davis, Sr.,
Deputy Secretary.

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the Current Entergy System Agreement, or Any Successor Agreement Thereto, and Regarding the Future Operation and Control of its Transmission Assets, Docket No. 10-011-U, Testimony of Hugh T. McDonald at 11-12 (Arkansas Commission August 24, 2012)).

[114] *Id.* at 2-3 (quoting *Council of the City of New Orleans v. FERC*, 692 F.3d 172, 176-77 (D.C. Cir. 2012); System Agreement Withdrawal Order, 129 FERC ¶ 61,143 at P 62; System Agreement Withdrawal Rehearing Order, 134 FERC ¶ 61,075).

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426
OFFICE OF ENERGY MARKET REGULATION

In Reply Refer To:
Entergy Services, Inc.
Docket No. ER15-2633-000

Issued November 4, 2015

Entergy Services, Inc.
101 Constitution Ave., N.W.
Suite 200 East
Washington, DC 20002
Attention: Michael C. Griffen

Reference: Service Agreements

Dear Mr. Griffen:

On September 9, 2015, Entergy Services, Inc. (Entergy) submitted two proposed forms of service agreements[1] (Service Agreements) under which Entergy will continue to provide certain services to Entergy Mississippi, Inc. (EMI) after EMI's withdrawal from the Entergy System Agreement. Pursuant to the authority delegated to the Director of the Division of Electric Power Regulation – Central, under 18 C.F.R. § 375.307, the proposed Service Agreements are accepted, to become effective November 8, 2015, as requested.

Notice of the filing was issued on September 9, 2015, with comments and interventions due on or before September 30, 2015. No adverse comments were received. Notices of intervention and unopposed timely filed motions to intervene are granted pursuant to the operation of Rule 214 of the Commission's Rules of Practice and Procedure (18 C.F.R. § 385.214). Any opposed or untimely filed motion to intervene is governed by the provisions of Rule 214.

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, contract, or practice affecting such rate or service provided for in

[1] Entergy Services, Inc., FERC FPA Electric Tariff, Fourth Revised Rate Schedule No. 435, Entergy Services, Inc., Rate Schedule 435-E, 1.0.0 and Entergy Services, Inc., Rate Schedule 435-F, 1.0.0.

the filed document(s); nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such action is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant(s).

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Sincerely,

Penny S. Murrell, Director
Division of Electric Power
Regulation – Central

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

OFFICE OF ENERGY MARKET REGULATION

In Reply Refer To:
Entergy Louisiana, LLC
Docket No. ER16-635-000

Issued February 18, 2016

Steptoe & Johnson LLP
1330 Connecticut Avenue, NW
Washington, DC 20036
Attention: Jennifer L. Key

Reference: Sixth Amended Interim Agreement

Dear Ms. Key:

On December 24, 2015, you submitted on behalf of Entergy Services, Inc., on behalf of Entergy Louisiana, LLC (Entergy Louisiana), a Sixth Amended Interim Agreement for Continuation of Transmission Service Arrangements for Industrial Participant Load between Sam Rayburn Municipal Power Agency and Entergy Louisiana (Agreement).[1] Pursuant to the authority delegated to the Director, Division of Electric Power Regulation – Central, under 18 C.F.R. §375.307, the Agreement is accepted for filing effective January 31, 2016, as requested.

Notice of the filing was issued on December 24, 2015, with comments, protests or motions to intervene due on or before January 14, 2016. No adverse comments were received. Notices of intervention and unopposed timely filed motions to intervene are granted pursuant to Rule 214 of the Commission's Rules of Practice and Procedure (18 C.F.R. §385.214). Any opposed or untimely filed motion to intervene is governed by the provisions of Rule 214.

[1] Entergy Louisiana, LLC, FERC FPA Electric Tariff, Other FERC Tariffs - CBR and MBR, Third Rev, R.S. No. 645, ELL-SRMPA Interim Service Agreement, 0.0.0.

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, contract, or practice affecting such rate or service provided for in the documents; nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such action is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant.

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to 18 C.F.R. § 385.713.

Sincerely,

Penny S. Murrell, Director
Division of Electric Power
Regulation – Central

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426

OFFICE OF ENERGY MARKET REGULATION

In Reply Refer To:
Entergy Services, Inc.
Docket No. ER16-1319-000

Issued: June 21, 2016

Entergy Services, Inc.
101 Constitution Avenue, NW
Suite 200-E
Washington, DC 20001
Attention: Karis Anne Gong Parnham,

Reference: Notice of Termination

Dear Ms. Parnham:

On March 31, 2016, Entergy Services, Inc. (ESI) submitted for filing a Notice of Termination of the ESI Service Agreement for Generation Planning and Operational Support Services.[1] Pursuant to the authority delegated to the Director of the Division of Electric Power Regulation – Central under 18 C.F.R. § 375.307, the Notice of Termination is accepted for filing, to become effective August 31, 2016, as requested.

Notice of the filing was issued on April 1, 2016, with comments and interventions due on or before April 22, 2016. Notices of intervention and unopposed timely filed motions to intervene are granted pursuant to the operation of Rule 214 of the Commission's Rules of Practice and Procedure (18 C.F.R. § 385.214). Any opposed or untimely filed motion to intervene is governed by the provisions of Rule 214. No adverse comments were filed.

This action does not constitute approval of any service, rate, charge, classification, or any rule, regulation, contract, or practice affecting such rate or service provided for in

[1] Entergy Services, Inc., FERC FPA Electric Tariff, Fourth Revised Rate Schedule No. 435, Entergy Services, Inc., Fourth Revised Rate Schedule 435-B, 5.0.0, Entergy Services, Inc., Exhibit I, Description of Services, 5.0.0, Entergy Services, Inc., Exhibit II, Cost Allocation, 5.0.0, Entergy Services, Inc., Exhibit II Supplement, Cost Allocation Formulae, 5.0.0.

the filed document(s); nor shall such action be deemed as recognition of any claimed contractual right or obligation affecting or relating to such service or rate; and such action is without prejudice to any findings or orders which have been or may hereafter be made by the Commission in any proceeding now pending or hereafter instituted by or against the applicant(s).

This order constitutes final agency action. Requests for rehearing by the Commission may be filed within 30 days of the date of issuance of this order, pursuant to Rule 713 of the Commission's Rules of Practice and Procedure (18 C.F.R. § 385.713).

Sincerely,

Penny S. Murrell, Director
Division of Electric Power
Regulation – Central

156 FERC ¶ 61,145
FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, D.C. 20426

August 31, 2016

In Reply Refer To:
Entergy Services, Inc.
Docket No. ER16-1316-000

Entergy Services, Inc.
101 Constitution Avenue, NW
Suite 200-E
Washington, DC 20001

Attention: Karis Anne Gong Parnham,
Senior Counsel

Dear Ms. Parnham:

1. On March 31, 2016, Entergy Services, Inc. (Entergy) submitted for filing: (1) proposed forms of rate schedules 435-G, 435-H, 435-I, 435-J, 435-K, and 435-L, under which Entergy, a centralized service company, will continue to provide certain services to Entergy Texas, Inc. (Entergy Texas), Entergy Louisiana, LLC (Entergy Louisiana), and Entergy New Orleans, Inc. (Entergy New Orleans) following the termination of the Entergy System Agreement (System Agreement) on August 31, 2016;[1] and (2) updated forms of rate schedules 435-A, 435-C, 435-D, 435-E, and 435-F, under which Entergy provides services to certain of its public utility associate companies, including Entergy Arkansas, Inc. (Entergy Arkansas) and Entergy Mississippi, Inc. (Entergy Mississippi) (collectively, Form Rate Schedules).[2] In this order, we accept the Form Rate Schedules, effective September 1, 2016, as requested.

[1] On December 29, 2015, the Commission approved a settlement agreement terminating the Entergy System Agreement effective August 31, 2016. *Entergy Ark., Inc.*, 153 FERC ¶ 61,347 (2015).

[2] Entergy Texas, Entergy Louisiana, Entergy New Orleans, Entergy Arkansas, and Entergy Mississippi are collectively referred to as the Entergy Operating Companies.

2. Entergy states that it currently provides planning, operational support, administrative, and general support services to the Entergy Operating Companies pursuant to service agreements that conform with forms of service agreements on file with the Commission as Entergy's current rate schedules 435-A, 435-B, 435-C, 435-D, 435-E, and 435-F.[3] In the instant filing, Entergy submits for filing proposed forms of service agreements under which it will, after termination of the System Agreement, continue to provide support to Entergy Texas, Entergy Louisiana, and Entergy New Orleans for their generation planning, operations and dispatch, purchased power procurement, and operations activities (new rate schedules 435-G, 435-I, and 435-K, respectively) and their transmission planning and reliability obligations (new rate schedules 435-H, 435-J, and 435-L, respectively). Entergy states that proposed form rate schedules 435-G, 435-H, 435-I, 435-J, 435-K, and 435-L are modeled on existing rate schedules 435-C and 435-D, pursuant to which Entergy provides generation-related and transmission-related services to Entergy Arkansas, and on existing rate schedules 435-E and 435-F, pursuant to which Entergy provides generation-related and transmission-related services to Entergy Mississippi.[4]

3. Entergy states that it currently provides generation planning and operational support services to Entergy Texas, Entergy Louisiana, and Entergy New Orleans pursuant to service agreements in the form of current rate schedule 435-B. Entergy states that upon termination of the System Agreement, Entergy will provide these generation-related services individually to Entergy Texas, Entergy Louisiana, and Entergy New Orleans pursuant to proposed rate schedules 435-G, 435-I, and 435-K. Concurrent with the instant filing, Entergy filed a notice of termination of rate schedule 435-B in Docket No. ER16-1319-000, which was accepted on June 21, 2016.[5]

4. Furthermore, Entergy states that it currently provides administrative and general support to the Entergy Operating Companies pursuant to service agreements in the form of rate schedule 435-A and will continue to do so following the System Agreement's termination. Entergy states that it currently provides support for generation planning, operations and dispatch, purchased power procurement, and operations activities to Entergy Arkansas and Entergy Mississippi pursuant to rate schedules 435-C and 435-E, respectively, and support for transmission planning and reliability obligations to Energy Arkansas and Entergy Mississippi pursuant to rate schedules 435-D and 435-F,

[3] Entergy Mar. 31, 2016 Transmittal Letter at 3 (Application).

[4] *Id.* at 4.

[5] *Entergy Servs., Inc.*, Docket No. ER16-1319-000 (June 21, 2016) (delegated letter order).

respectively.[6] Entergy proposes to continue providing these services to Entergy Arkansas and Entergy Mississippi under the proposed, updated rate schedules 435-C, 435-D, 435-E, and 435-F following the System Agreement's termination.

5. In the instant filing, Entergy proposes to update and/or remove cross-references to the System Agreement, rate schedule 435-B, and other Entergy rate schedules and to make non-substantive edits for consistency among the rate schedules. Entergy states that these non-substantive updates to rate schedules 435-C, 435-D, 435-E, and 435-F do not affect the cost allocation provisions of the rate schedules and are consistent with the language in proposed rate schedules 435-G through 435-L and proposed updated rate schedule 435-A.[7]

6. Entergy states that it will recover its costs from Entergy Texas, Entergy Louisiana, and Entergy New Orleans for providing services under rate schedules 435-G, 435-H, 435-I, 435-J, 435-K, and 435-L on a direct-billing basis, with no mark up.[8] Entergy requests that the Commission accept proposed rate schedules 435-G, 435-H, 435-I, 435-J, 435-K, and 435-L and the updated proposed rate schedules 435-A, 435-C, 435-D, 435-E, and 435-F, effective September 1, 2016.

7. Notice of Entergy's March 31, 2016 filing was published in the *Federal Register*, 81 Fed. Reg. 20,632 (2016), with interventions and protests due on or before April 21, 2016. Notices of intervention were filed by the Council of the City of New Orleans, Louisiana and the Public Utility Commission of Texas. A notice of intervention and request for clarification was filed by the Louisiana Public Service Commission (Louisiana Commission). Entergy filed an answer. Pursuant to Rule 214 of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.214 (2015), the notices of intervention serve to make the entities that filed them parties to this proceeding.

8. The Louisiana Commission states that the Form Rate Schedules only provide general information about the allocation of costs to Entergy Louisiana for services to be provided and that the Louisiana Commission cannot review the justness and reasonableness of any allocations or allocation methodologies at this time. While it does not oppose the Form Rate Schedules, the Louisiana Commission requests clarification that its non-opposition does not preempt or waive its retail ratemaking authority to review

[6] Application at 5.

[7] *Id.* at 5.

[8] *Id.* at 7-8.

costs allocated to Entergy Louisiana that are sought to be recovered in Louisiana Commission-jurisdictional retail rates. The Louisiana Commission also requests clarification that its retail ratemaking authority over such costs is preserved.[9]

9. In response, Entergy states that it does not object to the Louisiana Commission's requested clarification if this clarification does not modify Entergy's prior commitments in this regard or the Commission's order accepting the original versions of these Form Rate Schedules.[10] Entergy states that the Louisiana Commission raised similar issues in that proceeding. Entergy notes that the Commission stated in its previous order that it was unable to opine on preemption issues in the absence of specific facts and circumstances but that the Commission recognizes "the role of states in reviewing cost allocations when they set retail rates."[11]

10. We accept Entergy's Form Rate Schedules effective September 1, 2016, as requested. With respect to the Louisiana Commission's request for clarification, we recognize that retail regulators play a role in reviewing cost allocations when they set retail rates and we cannot address preemption issues in a vacuum. Resolution of the preemption issues involves an analysis of the specific facts and circumstances surrounding a specific conflict. Since there is currently no conflict between the requirements of a state or local regulatory body and the Commission's determination in this proceeding, we do not believe it is appropriate to opine on preemption issues.[12]

By direction of the Commission.

Kimberly D. Bose,
Secretary.

[9] Louisiana Commission Apr. 21, 2016 Request for Clarification at 2.

[10] Entergy May 6, 2016 Answer at 2 (citing *Entergy Servs., Inc.*, 117 FERC ¶ 61,288 (2006) (*Entergy*)).

[11] *Id.* at 2-3 (citing *Entergy*, 117 FERC ¶ 61,288 at P 26).

[12] *See Entergy Servs., Inc.*, 145 FERC ¶ 61,241, at P 70 (2013).

FEDERAL ENERGY REGULATORY COMMISSION
WASHINGTON, DC 20426

In Reply Refer To:
Office of Enforcement
Docket No. FA09-9-000
December 9, 2009

Entergy Corporation
Attention: Lauren G. Kenny
Controller, Utility Operations
639 Loyola Avenue,
New Orleans, LA 70113

Dear Ms. Kenny:

1. The Division of Audits within the Office of Enforcement (OE) has completed the audit of Entergy Corporation (Entergy) and its affiliates, for the period from January 1, 2006 to December 31, 2008. The enclosed audit report explains our audit findings and recommendations.

2. On October 20, 2009, you notified us that Entergy will not contest our audit findings and agrees to implement our recommendations. A copy of your verbatim response is included as an appendix to this report. I hereby approve the recommended corrective actions. Within 30 days of this letter order, Entergy should submit a plan to comply with the corrective actions. Entergy should make quarterly filings describing how and when it plans to comply with the corrective actions, including dates it has completed each corrective action. The filings should be made no later than 30 days after the end of each calendar quarter, beginning with the first quarter after this audit report is issued, and continuing until all the corrective actions are completed.

3. The Commission delegated the authority to act on this matter to the Director of OE under 18 C.F.R. § 375.311 (2009). This letter order constitutes final agency action. Your Company may file a request for rehearing with the Commission within 30 days of the date of this order under 18 C.F.R. § 385.713 (2009).

4. This letter order is without prejudice to the Commission's right to require hereafter any adjustments it may consider proper from additional information that may come to its attention. In addition, any instance of non-compliance not addressed herein or that may occur in the future may also be subject to investigation and appropriate remedies.

Docket No. FA09-9-000

5. I appreciate the courtesies extended to the auditors. If you have any questions, please contact Mr. Bryan K. Craig, Director, Division of Audits at (202) 502-8741.

Sincerely,

Norman C. Bay
Director
Office of Enforcement

Enclosure

Federal Energy Regulatory Commission

Audit of
Entergy Corporation

Compliance with:

- Cross-Subsidization Restrictions on Affiliate Transactions;
- Regulations Under the Public Utility Holding Company Act of 2005;
- Market-Based Rate Authorization; and
- Electric Quarterly Report Requirements.

Docket No. FA09-9-000

December 9, 2009

Office of Enforcement
Division of Audits

TABLE OF CONTENTS

I. Executive Summary

A. Overview

The Division of Audits within the Office of Enforcement (OE) has completed an audit of Entergy Corporation (Entergy), including its service companies and associated franchised public utility companies in the Entergy holding company system (collectively Companies). The audit was initiated to evaluate the Companies' compliance with the Commission's: (1) cross-subsidization restrictions on affiliate transactions at 18 C.F.R. Part 35 (2008); (2) accounting, recordkeeping, and reporting requirements at 18 C.F.R. Part 366 (2008); (3) Uniform System of Accounts (USofA) for centralized service companies at 18 C.F.R. Part 367 (2008); and (4) preservation of records requirements for holding companies and service companies at 18 C.F.R. Part 368 (2008) or the applicable USofA adopted during the transition period.[1] The audit included selective tests of service company cost allocations of non-power goods and services, and charges for non-power goods and services billed by the service company to the associated franchised public utilities.[2]

Audit staff also evaluated whether the associated franchised public utilities' accounting for non-power goods and services billed by the service companies are in compliance with the USofA at 18 C.F.R. Part 101 (2008). Finally, the audit evaluated the Companies' compliance with certain Electric Quarterly Report (EQR) filing requirements under 18 C.F.R. § 35.10b (2008), and the requirements of the Companies' Market-Based Rate (MBR) Authorization. The audit covered the period from January 1, 2006 through December 31, 2008.

B. Entergy Corporation

Entergy Corporation, a utility holding company with both regulated and unregulated operations, owns and operates generating facilities and delivers electricity to customers in Arkansas, Louisiana, Mississippi, and Texas.

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[1] 18 C.F.R. Part 367 (2008) became effective on January 1, 2008. Until December 31, 2007, the Commission permitted centralized service companies to follow either the Commission's USofA in 18 C.F.R. Parts 101 and 201 or the Securities and Exchange Commission's USofA in 17 C.F.R. Part 256.

[2] Entergy Corporation's associated franchised public utilities include Entergy Arkansas, Inc., Entergy Gulf States Louisiana, LLC, Entergy Louisiana, Inc., Entergy Mississippi, Inc., Entergy New Orleans, Inc., and Entergy Texas, Inc.

Entergy operates its business in two main segments: utility and non-utility nuclear. The utility segment includes the transmission and distribution operations of its six associated franchised public utilities: Entergy Arkansas, Inc., (EAI) Entergy Louisiana, LLC (ELL), Entergy New Orleans, Inc. (ENOI), Entergy Mississippi, Inc. (EMI), Entergy Gulf States Louisiana, LLC (EGSL), and Entergy Texas, Inc. (ETI). The non-utility nuclear segment primarily includes the ownership and operation of six nuclear power plants located in the northern United States. These plants sell the electric power produced by those plants primarily to wholesale customers, and provide services to other nuclear power plant owners.

C. Entergy's Service Companies

Entergy has four service companies: Entergy Services, Inc. (ESI), Entergy Operations, Inc. (EOI), Entergy Enterprises, Inc. (EEI), and Entergy Nuclear Operations, Inc. (ENO).

ESI provides services to both regulated and non-regulated affiliates. The following services are provided to the associated franchised public utilities: finance, accounting, domestic operations support, human resources, information technology, legal, public relations, and various supply chain functions. ESI also provides services for several of Entergy's non-regulated subsidiary companies through a service agreement with EEI. ESI charges cost plus 5 percent for any services it renders to EEI or other non-regulated affiliates.

EOI is a nuclear management service company that provides both regulated and non-regulated goods and services through its nuclear management, operations, and maintenance services under contract for the Arkansas Nuclear One, River Bend, Waterford 3, and Grand Gulf plants, and subject to owner oversight of EAI, EGSL, ELL, and System Energy Resources, Inc. (SERI), respectively.

EEI is a service company chartered to market Entergy System's capabilities, expertise, and resources, as well as engage in preliminary development activity relating to investments in qualifying facilities. EEI provides services to only non-regulated entities within the Entergy Holding Company System. EEI's principal activities during 2007 included: (1) engaging in preliminary development activities with respect to various investment opportunities for the Entergy System; (2) marketing to non-associates the System's expertise and capabilities in energy-related areas; (3) marketing to non-associates intellectual property developed by System companies; (4) providing various consulting, management, administrative and support services to certain associate companies; and (5) providing indirectly through one or more special purpose subsidiary companies of Entergy various operations and maintenance services to non-associate or certain associate companies.

ENO is a nuclear management service company that has been authorized to act as an agent in the operations, but not ownership, of Pilgrim Unit 1 Electric Generating Station (Pilgrim), Indian Point 2 Electric Generating Station (IP2), Indian Point 3 Electric Generating Station (IP3), Vermont Yankee Electric Generating Station (Vermont Yankee), James A. Fitzpatrick Electric Generating Station (JAF), and Entergy Nuclear Palisades, LLC subject to oversight by the Entergy Nuclear Generation Company, Entergy Nuclear Indian Point 2, LLC, Entergy Nuclear Indian Point 3, LLC, Entergy Nuclear Vermont Yankee, LLC, and Entergy Nuclear Fitzpatrick, LLC, respectively. ENO provides immaterial services to associated franchised public utilities and the remaining of its services to non-regulated entities. The Companies retain their ownership interests, associated capacity, and energy entitlements and pay directly or reimburse ENO for the costs associated with the operation and maintenance of these units.

D. Summary of Compliance Findings

Audit staff's compliance findings are summarized below. A detailed discussion of our findings is included in Part III of this report. Audit staff found four areas of noncompliance related to Entergy's EQR, Allowance for Funds Used During Construction (AFUDC), Miscellaneous Accounting Classification Errors, and Reporting of Cost Allocation Methodologies:

- *EQR Reporting Errors* - During the audit period, Entergy incorrectly reported contract and transaction information in its EQR filings. In the contracts section of the EQR filings, Entergy incorrectly reported the following fields: 1) the rate description and product type name, 2) Data Universal Numbering System (DUNS) number, 3) affiliate identification, and 4) contract execution date. In the transaction section of the EQR filings, Entergy incorrectly reported the following fields: 1) term name, 2) price, 3) transaction quantity, and 4) product name;

- *Allowance for Funds Used During Construction* - Entergy improperly classified plant removal costs in Account 107, Construction work in progress – Electric. Also, Entergy inappropriately accrued AFUDC on plant removal costs. Entergy should have classified plant removal costs in Account 108, Accumulated provision for depreciation of electric utility plant, instead of Account 107;

- *Miscellaneous Accounting Classification* - Entergy's service company ESI and the franchised public utilities classified certain expenses in the wrong accounts. ESI should have classified the transactions in the proper account as prescribed in the Uniform System of Accounts for Centralized Service Companies at 18 C.F.R. Part 367; and

- *Cost Allocation Methodologies* - Entergy Corporation did not follow the instructions on the FERC Form No. 60 filed in 2007 and 2008 for ESI by not including all of the cost methodologies used during those years. Entergy must report all cost allocation methodologies, including sub-cost allocation methodologies in the FERC Form No. 60 for both 2007 and 2008.

E. Summary of Recommendations

Audit staff's recommendations to remedy this report's findings and the corrective actions taken by Entergy are summarized below. Detailed recommendations are included in Section III. Audit staff recommends that Entergy:

- Establish policies and procedures to ensure that affiliates are properly identified, transaction prices are not averaged, and "NA" or "OTHER" are used appropriately in future EQR filings;

- Revise all existing written policies and procedures to ensure that Entergy reports contract and transaction data accurately, completely, and consistently with the Commission's EQR filing guidance. These procedures should include quality control procedures to review all contract and transaction information prior to filing, and should be consistent among all Entergy EQR filers;

- Examine all customer company names and DUNS numbers reported in Entergy's EQRs to ensure accurate and consistent use of customer names for the same DUNS number and to ensure customer company names are represented with the correct DUNS number as maintained by Dun & Bradstreet;

- Identify all customer company contracts with a reported DUNS number of "0" or "000000000" and report an accurate DUNS number. EQR filings that are missing a DUNS number are considered incomplete;

- File revised EQR filings from first quarter 2006 forward to correctly report DUNS numbers, contract information, affiliate identification, contract execution dates, transaction information, and transaction prices;

- Engage an independent auditor to assist Entergy in revising its EQR reporting processes and procedures within 1 year of issuance of the Final Audit Report. Furthermore, develop a plan for a continuing review of EQR processes and filings;

- Adopt accounting polices and procedures consistent with the USofA and refrain from classifying plant removal costs in Account 107. Submit the accounting

policies and procedures to the Office of Enforcement, Division of Audits in 60 days from the date of this audit report;

- Submit its methodology for calculating the amount of AFUDC improperly accrued on plant removal costs since the inception of this accounting practice to present with the Office of Enforcement, Division of Audits in 60 days from the date of this audit report;

- Record correcting entries to eliminate the amount of AFUDC accrued on the plant removal costs while recorded in Account 107 from January 2004 to present. Submit journal entries and PeopleSoft print screens to Office of Enforcement, Division of Audits in 60 days from the date of this audit report;

- Regarding ESI's miscellaneous accounting misclassifications, establish procedures to ensure that ESI record similar charges in the future consistent with the requirements in the USofA; and

- Report all of the cost allocation methodologies, including sub-cost allocation methodologies, and re-file Entergy's FERC Form No. 60 page 402.1 for 2007 and 2008.

F. Compliance and Implementation of Recommendations

Audit staff further recommends that Entergy:

- Submit for audit staff's review Entergy's plans for implementing audit staff's recommendations. Entergy should provide these plans to audit staff within 30 days of the issuance of the final audit report in this docket.

- Submit quarterly reports to the Division of Audits describing Entergy's progress in completing each corrective action recommended in the final audit report in this docket. Entergy should make the non-public quarterly filings no later than 30 days after the end of each calendar quarter, beginning with the first quarter after the final audit report in this docket is issued, and continuing until the service company completes all the recommended corrective actions.

- Submit copies of any written policies and procedures developed in response to the recommendations in the final audit report. These policies and procedures should be submitted for audit staff's review in the first quarterly filing after these products are completed.

- Submit proof that all corrections and misclassifications of service company transactions within this report are reviewed and corrected for all service companies.

II. Background Information

A. MBR Authority

Entergy currently has eighteen subsidiaries that sell energy and capacity under a Commission approved MBR tariff. The Commission approved MBR authority for six of Entergy's associated franchised public utilities[3] and Entergy Power, Inc. (EPI) on March 3, 1992.[4] In addition, two Entergy marketing affiliates and nine exempt wholesale generators (EWGs) have MBR tariffs approved by the Commission.

On August 9, 2004, as supplemented on November 19, 2004, Entergy submitted for filing generation market power screens in compliance with the Commission's orders in *AEP I* and *AEP II*.[5] In December 2004, the Commission issued an order (December Order)[6], whereby it instituted a proceeding under Section 206 proceeding of the Federal Power Act (FPA) to determine whether the Entergy Operating Companies may continue to charge MBR in Entergy's control area.

On July 22, 2005, ESI filed a notice stating that it was withdrawing its request for continued MBR authority for transactions in the Entergy control area and would adopt cost-based rates for such transactions. On November 1, 2005, pursuant to the Commission's December Order, Entergy submitted two compliance filings. The Entergy Operating Companies, EWO Marketing L.P. (EWOM), Entergy Power Ventures L.P. (EPV), Entergy Solutions Supply, Warren Power, and EPI filed amendments to their MBR Tariffs to implement cost-based rates for transactions with points of delivery in the Entergy control area, as well as implementing cost-based rate tariffs for the Entergy Operating Companies and EWOM. The Commission accepted the revised MBR and CBR tariffs on May 26, 2006 with an effective date of February 27, 2005[7], as modified to

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[3] EAI, ELL, ENOI, EMI, EGSL, and ETI.

[4] *Entergy Services Inc.*, 109 FERC ¶ 61,282 (2004), order on reh'g, 111 FERC ¶ 61,145 (2005). *See also Entergy Services, Inc.*, 115 FERC ¶ 61,260 (2006).

[5] *AEP Power Marketing, Inc.*, 107 FERC ¶ 61,018, *order on reh'g*, 108 FERC ¶ 61,026 (2004).

[6] *Entergy Services, Inc.*, 109 FERC ¶ 161,282 (2004) ("December Order"), *order on reh'g*, 111 FERC ¶161,145 (2005).

[7] *Entergy Services Inc.*, 115 FERC ¶ 61,260 (2006), *order on reh'g and compliance*, 116 FERC ¶ 61,276 (2006).

limit sales of capacity and energy at market-based rates to areas outside the Entergy control area.

During the audit period, Entergy cancelled its MBR authority for three entities: Warren Power, LLC,[8] Entergy Solutions Supply, Ltd.,[9] and Entergy-Koch Trading, LP.[10]

Order No. 697 Compliance

On March 31, 2008, Entergy submitted a compliance filing pursuant to Order No. 697, which included revised market-based rate tariffs reflecting the new tariff requirements established in that Order.[11] Moreover, on August 29, 2008, Entergy filed an updated market power analysis to support the continued allowance of market-based rates. The filing also included revisions to the MBR tariffs reflecting the tariff requirements established in Order No. 697-A. The requested revised tariff effective date for both filings was September 18, 2007.

B. Public Utility Holding Company Act of 2005

ESI, EOI, ENO and EEI, wholly owned subsidiaries of Entergy, received authorization from the Securities and Exchange Commission (SEC) under the Public Utility Holding Company Act of 1935 (PUHCA 1935), to conduct business as a service company for Entergy and its subsidiaries.[12] As subsidiary service companies of Entergy, each service company is required to use the at cost standard for the services provided to Entergy's associated franchised public utilities. Through various testing methods, audit staff verified Entergy's compliance with the at cost standard for billings to franchised

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[8] *Warren Power, LLC,* Docket No. ER08-922-000 (July 1, 2008) (unpublished letter order).

[9] *Entergy Solutions Supply, Ltd.*, Docket No. ER06-1460-000 (Oct. 18, 2006) (unpublished letter order).

[10] *Entergy-Koch Trading, LP,* Docket No. ER06-1384-000 (Oct. 20, 2006) (unpublished letter order).

[11] Order No. 697 at Appendix C.

[12] *See* HCAR No. 14840 (March 28, 1963) (temporary order); see also HCAR No. 15207 (March 23, 1965) (permanent order).

public utilities. Please see the Scope and Methodology section below for more information.

C. Cost Allocation Methodologies

Entergy has four service companies that provide services to both associated franchised pubic utilities and non-regulated affiliates, mostly in accordance with the service agreements entered into with each affiliated company. The four service companies collectively billed $1,734,197,687[13] to Entergy's associated companies in 2006, $1,963,702,760 in 2007, and 1,965,682,388[14] in 2008.

Audit staff tested the certain cost allocation methodologies listed in the FERC Form No. 60 for the years 2007 and 2008. Testing included the review and comparison of the cost allocation methodologies filed at the Commission in Docket No. ER07-38 to the service company's FERC Form Nos. 60 filed at the Commission. Audit staff also compared all of the service companies' cost allocations to cost allocation approvals received by FERC or the SEC after the repeal of PUHCA 1935 and the enactment EPAct 2005, to determine if the cost allocation methodologies had been approved by the SEC or were newer cost allocations that did not have SEC approval.[15]

ESI reported 47 cost allocation methodologies in its 2008 FERC Form No. 60, 45 were approved by the SEC and two were created after the repeal of PUHCA 1935. In 2007, ESI reported 46 cost allocation methodologies in its FERC Form No. 60, 45 of those were approved by the SEC and one cost allocator was approved by the SEC but not filed with the Commission. EOI reported 9 cost allocation methodologies in both its 2008 and 2007 FERC Form No. 60 and all 9 were approved by the SEC.

D. Corporate Accounting System and Cost Tracking

Entergy uses a project-based accounting system for capturing, tracking and identifying the various costs incurred in rendering services to associated franchised public utilities and non-regulated affiliates. To properly track and record costs, employees in each department maintain a record of the time spent rendering services to each entity. Service Company costs are recorded and billed to entities using Project

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[13] Revised figure from the company.

[14] Revised figure from the company.

[15] According to Order No. 667, a cost allocation methodology need not have been approved by the SEC or FERC for a company to use the cost allocation methodology; Order No. 667 at P 14.

Codes, an alphanumeric attribute assigned to service company costs at the time they are recorded in order to capture costs incurred in performing a particular task. Authorized service company employees establish project codes when a department or functional area begins a project and needs to capture separately the costs associated with the project. Once a code is set up, an authorized employee develops a scope statement to describe the type of project, the project purpose and activities, the primary deliverables, and the rationale for the billing method that is assigned to the code.

III. Introduction

A. Objectives

The objectives of the audit were to determine whether and how the Companies complied with (1) cross-subsidization restrictions on affiliate transactions at 18 C.F.R. Part 35 (2008); (2) accounting, recordkeeping, and reporting requirements at 18 C.F.R. Part 366 (2008); (3) Uniform System of Accounts (USofA) for centralized service companies at 18 C.F.R. Part 367 (2008); and (4) preservation of records requirements for holding companies and service companies at 18 C.F.R. Part 368 (2008) or the applicable USofA adopted during the transition period. The audit included selective tests of service company cost allocations of non-power goods and services and charges for non-power goods and services billed by the service company to the associated franchised public utilities.

Audit staff also evaluated whether the associated franchised public utilities' accounting for non-power goods and services billed by the service companies are in compliance with the USofA at 18 C.F.R. Part 101 (2008). Finally, the audit evaluated the Companies' compliance with certain Electric Quarterly Report (EQR) filing requirements under 18 C.F.R. § 35.10b (2008), and the requirements of the Companies' Market-Based Rate (MBR) Authorization. The audit covered the period from January 1, 2006 through December 31, 2008.

B. Scope and Methodology

Overall, to address the objectives, audit staff:

- Reviewed the service companies' FERC Form No. 60 annual report filings, FERC Form No. 65 filing, and the associated franchised public utilities' FERC Form No. 1 filings. The audit staff reviewed these filings to ensure that the information was reliable.

- Reviewed Entergy's SEC Form No. U-13-60 annual report filings and Entergy's SEC Form 10-K annual report filings.

- Identified the standards and criteria used to evaluate Entergy's compliance with each of the issues within the scope of the audit. These standards and criteria include SEC and Commission rules, regulations, letter orders, and other requirements related to holding and service companies and Commission accounting regulations related to jurisdictional utilities.

- Conducted two site visits to Entergy's offices in New Orleans, LA; and one site visit to The Woodlands, TX; and Houston, TX. The site visits enabled the audit staff to:

    1. Review and test the supporting details for the service companies' cost allocation methodologies;
    2. Sample and select supporting documents to ensure that the service companies' billings and the corresponding associated franchised public utilities' accounting were in compliance with the USofA;
    3. Interview Entergy personnel, particularly those engaged in electricity trading and support activities;
    4. Sample and select supporting documents to ensure that the service companies' accounting was in compliance with the USofA; and
    5. Ensure that the holding company and service companies are in compliance with the preservation of records requirements.

- Held numerous discussions with Entergy personnel to clarify and supplement the responses to data requests and to provide additional information on other areas of concern.

- Reviewed relevant audit reports and work papers of Entergy's Internal Audit Department and external audit firm Deloitte and Touché, LLP. The audit staff also reviewed the prior SEC audit report.

- Conferred with officials from each state public utility commission with jurisdiction over Entergy or its associated franchised public utilities. We obtained information on the state commissions' actions and resources relating to affiliate transactions, financial reporting, and access to company records.

- Conferred with other Commission staff on various compliance issues to ensure that audit findings would be wholly consistent with Commission precedent and policy. For example, audit staff conferred with staff from other divisions within the Office of Enforcement and with technical and legal staff from other Commission offices including the Office of Energy Market Regulation and the Office of General Counsel.

Audit staff also performed a number of specific actions to evaluate the Company's compliance with all relevant requirements of the issues within the scope of this audit. A summary of these actions follows.

To evaluate compliance with the books, records, and filing requirements, audit staff reviewed the centralized service company's FERC Form No. 60 annual report filings, Entergy's Notification of Holding Company Status - FERC Form No. 65 filing, and the franchised public utilities' FERC Form No. 1 filings. Selected information in the FERC Form No. 60 was verified to the supporting books and records to ensure that the required information was reported accurately.

With respect to the centralized service company's compliance with the FERC's USofA accounting requirements, audit staff tested selected transactions for 2007 and 2008 to ensure that ESI and EOI were properly accounting for the costs.

To evaluate compliance with the preservation of records requirements for the holding and service companies, audit staff interviewed the Entergy officials responsible for complying with the Commission's requirements. Audit staff made selective requests for records to ensure that the company's policies and procedures were being followed.

To facilitate our review of service company cost allocation methodologies and costs billed by the service companies to the associated public utilities, audit staff:

- Identified all cost allocation methodologies used during the audit period. Audit staff also identified all cost allocation methodologies previously approved by the SEC and identified and reviewed the cost allocation methodologies that were new or had been modified;

- Reviewed and tested the supporting details for the service companies' cost allocation methodologies;

- Tested the centralized service companies' costs and accounting to ensure that the centralized service companies' accounting was in accordance with the USofA;

- Reviewed selected service companies' billings and the corresponding associated franchised public utilities' accounting for these billings to determine compliance with the USofA; and

- Interviewed company personnel, particularly those engaged in non-power goods and services.

With respect to the associated franchised public utilities' compliance with the Commission's accounting requirements, audit staff selected two months and reviewed the franchised public utilities' accounting for the service company's billed costs. Audit staff reviewed the charges billed and identified the accounts used by these companies to

ensure that the associated franchised public utilities were properly accounting for the service company costs.

In order to evaluate compliance with the Commission's cross subsidization restrictions audit staff reviewed relevant service agreements governing the purchase and sale of non-power goods and services by the Entergy franchised public utilities and reviewed sample transactions and billings.

In order to evaluate compliance with MBR requirements, while on-site, audit staff evaluated physical separation, observed the procedures used by Entergy merchant function employees to develop and transact power sales, extensively discussed with Entergy personnel the use of such procedures and control processes to ensure compliance with Commission MBR requirements, discussed Entergy's and its affiliates' MBR authority and changes that have occurred since gaining Commission approval, and discussed the administration of Entergy's EQR. Audit staff reviewed contract and transaction data for Entergy to evaluate whether their actions were consistent with Commission requirements, principally Order Nos. 2001,[16] 652,[17] and 697.[18] In addition, audit staff also reviewed the affiliate restrictions governing power sales, sales of non-power goods and services, separation of functions, and information sharing between franchised public utilities with captive customers and their market regulated power sales affiliates.

In order to evaluate compliance with MBR requirements, audit staff reviewed Entergy's MBR tariffs on file, as well as filings and subsequent Commission orders, to determine what conditions, waivers, etc., were in place for Entergy. Audit staff reviewed Entergy's filed EQRs for all Companies from Quarter 1, 2006 to Quarter 4, 2008, to

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[16] *Revised Public Utility Filing Requirements*, Order No. 2001, FERC Stats. & Regs. ¶ 31,127, *reh'g denied*, Order No. 2001-A, 100 FERC ¶ 61,074, *reh'g denied*, Order No. 2001-B, 100 FERC ¶ 61,342, *order directing filing*, Order No. 2001-C, 101 FERC ¶ 61,314 (2002), *order directing filing*, Order No. 2001-D, 102 FERC ¶ 61,334 (2003) (Order No. 2001).

[17] *Reporting Requirement for Changes in Status For Public Utilities With Market-Based Rate Authorization*, Order No. 652, FERC Stats. & Regs. ¶ 31,175, *order on reh'g*, 111 FERC ¶ 61,413 (2005).

[18] Market-Based Rates for Wholesale Sales Of Electric Energy, Capacity and Ancillary Services By Public Utilities, Order No. 697, 72 Fed. Reg. 39,904 (July 20, 2007), FERC Stats. & Regs. ¶ 31,252, clarified, 121 FERC ¶ 61,260 (2007), order on reh'g, Order No. 697-A, 73 Fed. Reg. 25,832 (May 7, 2008), FERC Stats. & Regs. ¶ 31,268 (2008).

distinguish market-based and cost-based sales and requested from Entergy information about generated and purchased energy, energy transfers and purchased transmission. Discussions were held while on-site with Entergy personnel to assess and compare the company's application of tariffs, document market strategy within and outside of an organized market, understand the use of transmission, and comprehend optimization of generation assets.

Reviewed all MBR transactions, as reported in the EQR from Quarter 1, 2006 to Quarter 4, 2008, to ensure compliance with all provisions and stipulations set forth by the Commission in its orders pertaining to Entergy's MBR authorization.

With respect to EQR filing requirements, audit staff reviewed Entergy's EQR filings and identified anomalous contract and transaction data in the filings. While onsite, audit staff observed and documented filing procedures and control procedures used to ensure compliance with EQR filing requirements. Extensive discussions were held with Entergy personnel to evaluate Entergy's quality controls, risk management tools, data flow, and the review process to verify accuracy and comprehensiveness of Entergy's EQR. Audit staff also reviewed supporting documentation for EQR data, including contracts and invoices to ensure accuracy of the contract and transaction information reported in the EQR. Audit staff randomly sampled contracts and their correlating invoices from Entergy's EQR filings to verify accurate reporting of contract data and transaction data in the EQR.

Findings and Recommendations

1. EQR Reporting Errors

During the audit period, Entergy incorrectly reported contract and transaction information in its EQR filings. In the contracts section of the EQR filings, Entergy incorrectly reported the following fields: 1) the rate description and product type name, 2) Data Universal Numbering System (DUNS) number, 3) affiliate identification, and 4) contract execution date. In the transaction section of the EQR filings, Entergy incorrectly reported the following fields: 1) term name, 2) price, 3) transaction quantity, and 4) product name.

Pertinent Guidance

Under 18 C.F.R. § 35.1(a), each public utility is required to file and post, full and complete rate schedules clearly and specifically with all rates and charges for any transmission or sale of electricity subject to Commission oversight.

Order No. 2001 requires companies to report EQR data that fall into two main categories: contract data and transaction data. Contract data must summarize contractual terms and conditions for jurisdictional services, including market-based and cost-based power sales, and transmission service. Transactional data must include short- and long-term market-based and cost-based power sales during the most recent calendar quarter.

Under 18 C.F.R. § 35.10(b), each public utility is required to file an updated EQR with the Commission covering services it provides under this part for every calendar quarter each year. EQRs must conform to Commission software and guidance posted and available for downloading from the FERC Web site (http://www.ferc.gov).

Background

On April 25, 2002, the Commission issued Order No. 2001, a final rule establishing revised public utility filing requirements. This rule requires public utilities to file EQRs summarizing specified pertinent data about their currently effective contracts (contract data) and data about wholesale power sales they made during the reporting period (transaction data).[19] This data is used to provide transparency in the marketplace in the public's interest.

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[19] *Revised Public Utility Filing Requirements*, Order No. 2001, FERC Stats. & Regs. ¶ 31,127, *reh'g denied*, Order No. 2001-A, 100 FERC ¶ 61,074, *reconsideration and clarification denied*, Order No. 2001-B, 100 FERC ¶ 61,342, *order directing filings*,

Audit staff reviewed Entergy's EQR filings from the first quarter 2006 through the fourth quarter 2008. From the first quarter 2006 through fourth quarter 2008, ESI filed EQR reports on behalf of the Entergy operating companies.[20] Within ESI, there are three separate groups from which EQR data is compiled and filed: ESI System Planning and Operations (ESI SPO), ESI Transmission, and ESI Wholesale Operations (ESI Wholesale). ESI SPO is responsible for reporting the information associated with short-term sales made during the course of managing the utilities' load requirements. ESI Transmission is responsible for reporting the information associated with sales of transmission on the Entergy Electric System (EES). Finally, ESI Wholesale is responsible for reporting information associated with the utilities' long-term power contracts.

Furthermore, during the audit period of January 1, 2006 to December 31, 2008, Entergy Asset Management (EAM) filed EQR reports on behalf of various non-utility operating companies with MBR Authority.[21] Although EAM personnel are responsible for compiling and filing the EQR reports, each respective company remains the respondent in the EQR filings. Also during the audit period, Entergy Nuclear Power Marketing LLC (ENPM) filed EQR reports solely on its own behalf and Entergy Nuclear Operations, Inc. (ENO) filed EQR reports on behalf of the Entergy nuclear affiliates.[22]

Audit staff has identified areas of non-compliance in both the contracts and transactions sections in each quarterly filing Entergy submitted during the audit period.

Order No. 2001-C, 101 FERC ¶ 61,314 (2002) *order directing filings*, Order No. 2001-D, 102 FERC ¶ 61,334 (2003).

[20] Entergy Arkansas, Inc. (EAI), Entergy Gulf States Louisiana, LLC (EGSL), Entergy Louisiana, LLC (ELL), Entergy Mississippi, Inc. (EMI), Entergy New Orleans, Inc. (ENOI), and Entergy Texas, Inc. (ETI) are referred to herein as the "associated franchised public utilities."

[21] Entergy Power Ventures, LP (EPV), Entergy Solutions Supply, Ltd. (ESS), Entergy Power, Inc. (EPI), EWO Marketing, LP (EWOM), Northern Iowa Windpower. LLC (NIW), Warren Power, LLC (Warren Power), and Llano Estacado Wind, LP (Llano Estacado).

[22] The Entergy Nuclear Affiliates include: Entergy Nuclear Fitzpatrick, LLC, Entergy Nuclear Generation Company, Entergy Nuclear Indian Point 2, LLC, Entergy Nuclear Indian Point 3, LLC, Entergy Nuclear Vermont Yankee, LLC, and Entergy Nuclear Palisades.

In the contracts section of the EQR filings, Entergy incorrectly reported the following fields: 1) the rate description and product type name, 2) DUNS number, 3) affiliate identification, and 4) contract execution date. In the transaction section of the EQR filings, Entergy incorrectly reported the following fields: 1) term name, 2) price, 3) transaction quantity, and 4) product name. These areas of noncompliance are discussed below in two sections, reporting of contract data and reporting of transaction data.

Reporting Contract Information

Incorrect Rate Description and Product Type Name

Audit staff's analyses of the EQR reports filed by EAM on behalf of EPI and EWOM conclude that EAM reported incorrect information in the rate description and product type name fields of the contracts sections of the EQR reports in the first quarter 2006 through fourth quarter 2008 filings.

EWOM reported two contracts in its third quarter 2007 through fourth quarter 2008 EQR filings that have incorrect product type names of MB (market-based) and rate descriptions of "market based." These contracts have points of delivery (POD) listed that are located in the Entergy control area. However, effective February 27, 2005, Entergy's associated franchised public utilities along with EWOM, EPV, Entergy Solutions Supply, Warren Power, and EPI amended their MBR Tariffs to implement cost-based rates for transactions with points of delivery in the Entergy control area.[23] Entergy staff stated that the contracts were entered into after EWOM amended its MBR tariff and the contracts were actually at cost-based rates. Entergy staff stated that the contracts were initially misclassified and should have product type names of CB (cost-based) and rate descriptions of "cost based rates." According to Commission's requirements, it is the responsibility of each public utility to ensure that submitted data are accurate.[24] Therefore, Entergy did not accurately report these contracts in accordance with Order 2001's filing requirements.

Additionally, audit staff's analyses of the EQRs filed on behalf of EPI and EWOM show rate descriptions and product type names reported as "OTHER." From the first quarter 2006 through the second quarter 2007, EPI reported this combination for 11 of the contracts. From the first quarter 2006 through the fourth quarter 2007, EWOM reported this for two of the contracts. Entergy staff cited an initial misunderstanding of the Commission's rules, and has acknowledged the rate description and product type

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[23] *Entergy Services Inc.*, 115 FERC ¶ 61,260 (2006), *order on reh'g and compliance*, 116 FERC ¶ 61,276 (2006).

[24] Order No. 2001-D at n. 4.

name fields were incorrect for these contracts. According to Commission guidance, the use of OTHER in the product type name field is only used when a product cannot be characterized by the other product type names.[25] Furthermore, according to Commission guidance, the rate description filed should contain a text description of the rate, which may reference a FERC tariff, or, if a discounted or negotiated rate, include the algorithm.[26]

DUNS Number Reporting

Audit staff identified inconsistencies between the customer DUNS numbers reported by Entergy and those recorded in the Dun and Bradstreet (D&B) Database in the first quarter 2006 through fourth quarter 2008 EQR filings. Entergy incorrectly reported customer DUNS numbers by 1) reporting multiple DUNS numbers under the same customer company name, 2) reporting DUNS numbers that do not exist in the D&B Database, 3) misidentifying the DUNS numbers of its affiliates, and 4) reporting DUNS numbers as "000000000" or "0".

ESI reported multiple different DUNS numbers under the customer company name "CENTRAL LA ELEC CO" in its EQR Contracts filings from third quarter 2006 through first quarter 2008. ESI acknowledged the mistake and identified the correct DUNS number for "CENTRAL LA ELEC CO".

ESI reported several customer company names with corresponding DUNS numbers that do not exist in the D&B Database in its first quarter 2006 through fourth quarter 2008 EQR filings. According to Entergy staff, some of the DUNS numbers reported were provided by the customers when they submitted their applications for transmission service. However, the Company also admitted the majority of the DUNS numbers were recorded in error, and it acknowledged that the errors would have been realized if the proper controls and reviews were in place.

ESI reported incorrect customers DUNS numbers for seven of its affiliates in its first quarter 2006 through fourth quarter 2008 EQR filings: EMI, ELL, ENO, EPI, ETI, EWOM, and Warren Power.

ESI reported eleven companies with the customer DUNS number of "000000000" or "0" in its first quarter 2006 through fourth quarter 2008 EQR filings. According to ESI staff, when the agreements were initially entered into, the customers indicated they did not have D&B numbers. Since the agreements were initially established, most of the

[25] Order No. 2001 at Attachment C.

[26] Order No. 2001 at Attachment C.

customers have obtained D&B numbers. ESI has obtained the D&B numbers for these entities, with the exception of two, which still do not have D&B numbers and can use "0" in the field.

During the audit period of January 1, 2006 to December 31, 2008, Entergy did not have a process in place to verify the accuracy of the existing DUNS numbers used in the FERC EQR reports. The Company explained that as new counterparties are added to their database, DUNS numbers are obtained from Entergy's Credit & Risk department. These numbers are then manually typed into the EQR database and may be mistyped. The process to file the EQR for a quarter begins with contract data from the previous quarter, so any incorrect DUNS numbers were carried forward erroneously. However, according to the Commission's requirements, it is the responsibility of each public utility to ensure that submitted data are accurate.[27]

Affiliate Identification

In its review of EQR data, audit staff identified instances in which ESI reported "N" (No) in the Contract Affiliate column of its first quarter 2006 through fourth quarter 2008 EQR filings for its contracts with EPI, RS Cogen, LLC (RS Cogen), and Warren Power. EPI, RS Cogen, and Warren Power are affiliates of ESI and should have been reported as "Y" (Yes) in the Contract Affiliate column for these affiliate relationships. ESI acknowledged that the reporting of "N" in the Contract Affiliate column was a clerical error.

Also in its review of EQR data, audit staff identified instances in which ESI reported "Y" in the Contract Affiliate column of its first quarter, 2006 through fourth quarter, 2008 EQRs for its contract Perryville Energy Partners, LLC (Perryville). ESI and Perryville are not affiliated, and ESI should have reported "N" in the Contract Affiliate column for this unaffiliated relationship. ESI acknowledged that the reporting of "Y" in the Contract Affiliate column was a clerical error.

According to Commission guidance, the contract affiliate field is a flag to determine if the customer is an affiliate, set to Yes if the customer is an affiliate of the provider.[28]

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[27] Order No. 2001-D at n. 4.

[28] Order No. 2001 at Attachment C.

Contract Execution Dates

Audit staff's analyses of the Entergy EQR filings concluded that EWOM, ENO and EPV reported incorrect information in the contract execution date field in the first quarter 2006 through fourth quarter 2008 filings. Specifically, ENO and EPV erroneously reported contract commencement dates that occurred prior to the contract execution dates.

From the first quarter 2006 through the fourth quarter 2006, ENO reported a contract between Entergy Nuclear Fitzpatrick, LLC and ESS with a contract execution date of 12/14/2006 and a contract commencement date of 02/01/2006. Entergy staff stated that the execution date of the capacity contract was erroneously misidentified and the contract was in fact executed on 12/14/2005 with delivery commencing on 02/01/2006.

From the first quarter 2006 through the fourth quarter 2008, EPV reported a contract between Merrill Lynch Commodities, Inc. with a contract execution date of 12/31/2006 and a contract commencement date of 10/01/2004. Entergy staff stated that the contract dates had been transposed; in fact, the contract was executed on 10/01/2004 and delivery commenced on 12/31/2006.

From the fourth quarter 2007 through the fourth quarter 2008, EWOM reported a contract between Merrill Lynch Commodities, Inc. with a contract execution date of 11/01/2004. Entergy staff stated that the contract execution date was actually 06/28/2007. Additionally, from the third quarter 2007 through the second quarter 2008, EWOM reported a contract between Entergy Power, Inc. with a contract execution date of 11/01/1998. Entergy staff stated that the contract execution date was actually 08/07/2007.

According to the Commission's requirements, it is the responsibility of each public utility to ensure that submitted data are accurate.[29] Therefore, EWOM, ENO and EPV did not accurately report these contracts in accordance with Order 2001's filing requirements.

Contract Commencement Dates

Audit staff's analyses of the Entergy EQR filings concluded that EWOM reported incorrect information in the contract commencement date field in the third quarter 2007 through fourth quarter 2008 filings.

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[29] Order No. 2001-D at n. 4.

From the fourth quarter 2007 through the fourth quarter 2008, EWOM reported a contract between Merrill Lynch Commodities, Inc. with a contract commencement date of 11/01/2004. Entergy staff stated that the contract commencement date was actually 06/28/2007. Additionally, from the third quarter 2007 through the second quarter 2008, EWOM reported a contract between Entergy Power, Inc. with a contract commencement date of 11/01/1998. Entergy staff stated that the contract commencement date was actually 08/07/2007.

According to the Commission's requirements, it is the responsibility of each public utility to ensure that submitted data are accurate.[30] Therefore, EWOM did not accurately report these contracts in accordance with Order 2001's filing requirements.

Reporting Transaction Information

Incorrect Term Name

Audit staff's analyses of the Entergy EQR filings concluded that ENO, ENPM, and ESI incorrectly reported NA in the term name field of the transaction sections of the EQR reports in 2006 and 2007. Additionally, the analyses concluded that EPI, EWOM, NIW, ENPM, ENO, and ESI reported incorrect information in the term name field of the transaction sections of the EQR reports in 2008.

In 2006, ENO reported a term name of NA for 9,278 of the transactions. In 2006 and 2007, ENPM reported a term name of NA for 9,280 transactions and ESI reported a term name of NA for 23 transactions. Entergy staff stated that NA was inadvertently entered in the term name fields and should be revised to Short-term (ST) based on the duration of the transactions. According to Commission guidance, power sales transactions with durations of one year or greater are long-term.[31] Therefore, ENO, ENPM, and ESI did not accurately report these transactions in accordance with the EQR Data Dictionary.

Furthermore, EPI, EWOM, NIW, ENPM, ENO, and ESI consistently reported term names in the transaction sections of the EQR filings that conflict with the increment names in 2008. Transactions that had increment names of less than one year were classified as LT (long-term) and transactions that had increment names of more than one year were classified as ST (short-term). Additionally, transactions that had term names

[30] Order No. 2001-D at n. 4.

[31] Order No. 2001 at Attachment C.

of LT were classified as M (Monthly), W (Weekly), D (Daily), or H (Hourly) and transactions that had term names of ST were classified as Y (Yearly). Entergy staff cited an initial misunderstanding of the Commission's regulations in that they interpreted the term name field of the transaction section to reflect the length of the contract under which the transaction was made, and the increment name field of the transactions section to coincide with the cycle of settlement calculations for each transaction. However, according to Commission guidance, the definition for term name is different for the contracts section and the transactions section. The term name in the transaction section reflects the duration of the specific transaction while the term name in the contracts section reflects the duration of contract. Power sales transactions with durations of one year or greater are long-term and transactions with shorter durations are short-term.[32] Moreover, the increment name in the transaction section reflects the terms of the particular sale set.[33] Therefore, EPI, EWOM, NIW, ENPM, ENO, and ESI did not accurately report these transactions in accordance with the EQR Data Dictionary.

Averaging of Transaction Prices

From the first quarter 2006 to third quarter 2007, EPI inappropriately averaged the price of multiple transactions into one price. EAM staff stated that during this period, EPI was combining monthly transactions into quarterly transactions and averaging the prices. However, according to the Commission's requirements, transaction data may not be aggregated.[34] Since the transactions were monthly and not quarterly, EPI was required to report the price each time it changed; the prices cannot be averaged. Therefore, EPI did not accurately report these transactions in accordance with Order 2001's filing requirements.

Incorrect Quantity and Price

ESI, ENPM, and ENO reported incorrect information in the quantity, price, and total transaction charge fields in the transaction section of its first quarter 2006 through third quarter 2008 EQR reports. ESI, ENPM, and ENO reported incorrect information for multiple transactions by transposing numbers. ESI reported two transactions with incorrect prices and one transaction with an incorrect quantity. ENO reported two transactions with incorrect quantities and one transaction with an incorrect total transaction charge. Finally, ENPM reported one transaction with an incorrect transaction

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[32] EQR Data Dictionary at p. 12.

[33] EQR Data Dictionary at p. 32.

[34] Order No. 2001 at 124.

quantity. ESI, ENPM, and ENO staff identified the errors as transpositions on manually entered transaction fields. Nonetheless, ESI, ENPM, and ENO did not accurately report these transactions in accordance with Order 2001's Filing Requirements Guide and the Data Dictionary.

Incorrect Product Name

ESI reported incorrect information in the product name field of the transaction section of its third quarter 2008 EQR report. Audit staff's analysis of ESI's EQR indicated that ESI reported three capacity transactions with a product name of OTHER. ESI staff stated that OTHER was used in error, and the transactions should have been classified as Capacity. According to Commission guidance, OTHER should only be used in the product name column if the product name is not otherwise included.[35] Therefore, ESI did not accurately report this transaction in accordance with the EQR Data Dictionary.

Recommendations

We recommend that Entergy:

1. Establish policies and procedures to ensure that affiliates are properly identified, transaction prices are not averaged, and NA or OTHER are used appropriately in future EQR filings;

2. Revise all existing written policies and procedures to ensure that Entergy reports contract and transaction data accurately, completely, and consistently with the Commission's EQR filing guidance. These procedures should include quality control procedures to review all contract and transaction information prior to filing, and should be consistent among all Entergy EQR filers;

3. Examine all customer company names and DUNS numbers reported in Entergy's EQRs to ensure accurate and consistent use of customer names for the same DUNS number and to ensure customer company names are represented with the correct DUNS number as maintained by Dun & Bradstreet;

4. Identify all customer company contracts with a reported DUNS number of "0" or "000000000" and report an accurate DUNS number. EQR filings that are missing a DUNS number are considered incomplete;

[35] EQR Data Dictionary at p. 16.

5. File revised EQR filings from first quarter 2006 forward, including the first three quarters of 2009, to address the issues identified in this audit report; and

6. Engage an independent auditor to assist Entergy in revising their EQR reporting policies and procedures to ensure that contract and transaction data is reported accurately, completely, and consistent with the Commission's EQR filing guidance. The independent auditor's scope should include ensuring that the policies and procedures are consistent among all Entergy EQR filers. The independent auditor's report is to be filed with the Commission no later than 1 year from the date of the Final Audit Report.

Corrective Actions

In response to audit staff data request, Entergy acquired the DUNS numbers from the D&B Database for those entities that it previously reported having a DUNS number of "0" or "000000000" with the exception of two. These two entities still do not have D&B numbers. The correct DUNS numbers will be reflected in the second quarter 2009 EQR filing.

2. Accrual of AFUDC on Plant Removal Costs

Entergy improperly classified plant removal costs in Account 107, Construction Work in Progress – Electric. Also, Entergy inappropriately accrued AFUDC on plant removal costs. Entergy should have classified plant removal costs in Account 108, Accumulated Provision for Depreciation of Electric Utility Plant instead of Account 107.

Pertinent Guidance

Entergy's accounting classification of plant removal costs was not consistent with the Uniform System of Accounts at 18 C.F.R. Part 101:

Account 107, Construction Work in Progress – Electric, states in part:

A. This account shall include the total of the plant balances or work orders for electric plant in process of construction.

Account 108, Accumulated Provision for Depreciation of Electric Utility Plant, states in part:

B. At the time of retirement of depreciable electric utility plant, this account shall be charged with the book cost of the property retired and the cost of removal and shall be credited with the salvage value and any other amounts recovered, such as insurance.

Entergy's practice of accruing AFUDC on plant removal costs was not consistent with the requirements of the Uniform System of Accounts.

Electric Plant Instruction No. 3(17) states in part:

"Allowance for funds used during construction" . . . includes the net cost for the period of construction for borrowed funds used for construction purposes and a reasonable rate of other funds used for construction. . . .

Background

Entergy improperly accrued AFUDC on plant removal costs.[36] Entergy has six associated franchised public utilities that determine their AFUDC rate based on their existing capital structure.

In January 2004, Entergy began utilizing an asset software application titled Power Plant. The Power Plant system was designed to track the construction of capital assets for all five[37] franchise public utilities from the time construction begins until the asset is retired.

In December 2006, Entergy observed that the Power Plant system overestimated removal costs which understated Construction Work in Progress (CWIP). Most of this overestimate was due to Entergy overestimating the removal costs associated with the ANO Steam Generator Replacement (ANO Project). This overestimate occurred even though Entergy trued-up its estimates for plant removal costs and CWIP monthly. As a result of this discovery, Entergy recorded a $10,630,387 retroactive accounting entry in its books and records to reflect the AFUDC not recorded on the understated CWIP between January 2004 and December 2006 and to reflect the following change in methodology for calculating AFUDC on plant removal costs.

Entergy changed its accounting methodology effective January 2007, to recognize plant removal cost when the project is placed in service rather than monthly. When the project is placed in service, Entergy determines what percentage of the costs are plant removal costs. Entergy then transfers the plant removal costs from Account 107, Construction Work in Progress-Electric to Account 108, Accumulated Provision for Depreciation of Electric Utility Plant. Under this accounting methodology, Entergy accrues AFUDC on plant removal costs during the construction period until the project is completed and placed in service.

In an effort to determine the total amount of AFUDC accrued on plant removal costs, Entergy performed preliminary calculations. During the period of January 2004 through the present, the amounts of AFUDC accrued on plant removal costs ranged from $1.47 million to $5.9 million for the six franchised public utilities.

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[36] Plant removal costs are mostly labor costs but there is a small amount of retirement or material costs also associated.

[37] Prior to December 31, 2007, Entergy had five Franchised Public Utilities.

Recommendations

We recommend that within 60 days of the issuance of this audit report Entergy:

7. Adopt accounting polices and procedures consistent with the Uniform System of Accounts and refrain from classifying plant removal costs in Account 107. Submit the accounting policies and procedures to the Office of Enforcement, Division of Audits;

8. Submit its methodology for calculating the amount of AFUDC improperly accrued on plant removal costs since the inception of this accounting practice to present with the Office of Enforcement, Division of Audits;

9. Record correcting entries to eliminate the amount of AFUDC accrued on plant removal costs while recorded in Account 107 from January 2004 to current. Submit journal entries and PeopleSoft print screens to Office of Enforcement, Division of Audits; and

10. Perform analysis to determine if audit staff's corrective actions impact wholesale formula rate billings, and if necessary, adjust formula rate billings as appropriate. File such analysis with the Office of Enforcement, Division of Audits.

3. Miscellaneous Accounting Classification Errors

Entergy's service company ESI and the franchised public utilities classified certain expenses in the wrong accounts. ESI should have classified the transactions mentioned below in the proper account as prescribed in the Uniform System of Accounts for Centralized Service Companies at 18 C.F.R. Part 367.

Description	Account Used	Proper Account
Travel, and meals, related to donations	921 and 930.2	426.1
Payment for flight of family member of an Entergy employee	921	426.5
Board of Director Fees	921	930.2
Management of rewards program by outside agency	921	923

ESI should have classified the transactions mentioned above in the proper account as prescribed in the Uniform System of Accounts for Centralized Service Companies at 18 C.F.R. Part 367. Also, the franchise public utilities must correctly classify these transactions in its books and records in accordance with the Uniform System of Accounts Prescribed for Public Utilities and Licensees at 18 C.F.R. Part 101 to the extent that these transactions are not properly classified. Audit staff has determined that such misclassifications were immaterial and would have a de minimis affect on wholesale formula rate billings.

Recommendations

We recommend that Entergy:

11. Establish procedures to ensure that ESI record similar charges in the future consistent with the requirements in the Uniform system of Accounts; and

12. Ensure that the franchise public utilities correctly classify these transactions in their books and records.

4. Reporting of Cost Allocation Methodologies

Entergy Corporation did not follow the instructions on the FERC Form No. 60 filed in 2007 and 2008 for its four service companies by not including all of the cost methodologies used during those years. Entergy must report all cost allocation methodologies, including sub-cost allocation methodologies in the FERC Form No. 60 for both 2007 and 2008.

Pertinent Guidance

The instructions to FERC Form No. 60, p. 402.1, for 2007 states in part:

List the currently effective methods of allocation being used by the service company.

Further, the instructions to FERC Form No. 60, p. 402.1, for 2008 states in part:

Include any other allocation methods used to allocate costs.

Background

Audit staff gathered from Entergy all of the cost allocation methodologies used during the audit period. During the audit period, Entergy used 106 cost allocation methodologies. However, Entergy's ESI only reported 46 of the 106 cost allocation methodologies used in its FERC Form No. 60 for 2007 and 47 of its 107 for 2008. When audit staff inquired about the discrepancy in the number of cost allocation methodologies listed in the FERC Form No. 60, Entergy informed audit staff that the 46 cost allocation methodologies listed in the FERC Form No. 60 are only the primary allocation methods and the remaining cost allocations are variations of the primary allocations or sub-cost allocation methodologies.

The instructions in the FERC Form No. 60 require Entergy to list the currently effective methods of allocation being used by the service companies. Although the sub-cost allocation methodologies are variations of the primary methodologies on file with the Commission, audit staff determined that the sub-cost allocation methodologies involve differing affiliate entities and allocation percentages than the methodologies on file with the Commission. Because the sub-cost allocation methodologies go beyond the confines of those on file with the Commission, audit staff believes the sub-cost allocation methodologies should be reported in the FERC Form No. 60.

Recommendations

14. We recommend that Entergy report all of the cost allocation methodologies, including sub-cost allocation methodologies, and re-file page 402.1 of the FERC Form No. 60 for 2007 and 2008.

Entergy Services, Inc.
P.O. Box 61000
New Orleans, LA 70161-1000
Tel 504 576 4000

October 20, 2009

Bryan K. Craig
Director, Division of Audits
Office of Enforcement
Federal Energy Regulatory Commission
888 First Street, N.E. – Room 51-37
Washington, D.C. 20426

In reply to: Office of Enforcement Docket No. FA09-9-000

Dear Mr. Craig:

On October 5, 2009 Entergy Corporation ("Entergy" or the "Company") received the draft audit report describing the findings and recommendations from the audit of Entergy Corporation[1] for the period of January 1, 2006 through December 31, 2008. Thank you for the opportunity to review a draft of the audit report. Please find enclosed our response to the draft findings and recommendations. With respect to the specific findings and recommendations, we offer the following responses as requested.

Response to Findings and Recommendations

1. EQR Reporting Errors

Entergy generally agrees with the findings and recommendations regarding EQR filings, and will agree to implement the recommended actions in accordance with the procedures outlined in the Audit Report . Regarding the incorrect term names in the term name field that conflict with the increment names, the Entergy entities recognize that they reported term names of LT while simultaneously reporting increment names of M. We note that all of the Entergy entities' EQRs with LT in the term name in the transactions tab and M as the increment name passed the EQR validation step, and also that review of the EQR filings of a number of other non-affiliated entities show numerous similar instances of simultaneously using LT and M in the transactions tab. The Entergy entities respectfully submit that the Commission could use data validation, as it does with other fields, to ensure that the desired values are entered into the EQR software. In this way, EQR filers would have the opportunity to correct this error prior to submittal through the Commission's EQR database.

[1] Entergy Services, Inc.; Entergy Operations, Inc.; Entergy Nuclear Operations, Inc. and Entergy Enterprises, Inc.

2. Accrual of AFUDC on Plant Removal Costs

Entergy acknowledges the findings and generally agrees to the AFUDC-related Recommendations in the Draft Report. In response to Recommendation 7, Entergy will agree to adopt Company policies and procedures consistent with the Uniform System of Accounts, which are based upon the recommendations in the Audit Report. The Company will agree to revise its accounting policies and procedures consistent with the Uniform System of Accounts and refrain from including removal costs in the balance of CWIP on which AFUDC is calculated. Upon finalization of the new accounting policies and procedures, Entergy will submit the requested documentation to the Office of Enforcement, Division of Audits, in accordance with procedures outlined in the Audit Report.

With regard to Recommendations 8, 9 and 10, Entergy has used a number of methodologies to perform preliminary calculations of the amount of AFUDC that may have accrued on removal costs during the time period January 2004 to present. The preliminary estimates of AFUDC which may have been accrued on removal costs are immaterial under each of the preliminary methodologies. Entergy will perform a final analysis, which is expected to also show that the estimate of AFUDC potentially accrued on plant removal costs is immaterial and had no effect on billing rates. However, Entergy acknowledges the findings in the audit report and agrees to record correcting entries as recommended. Entergy will submit its final methodology for the calculation of an estimated amount of AFUDC which may have been improperly accrued on plant removal costs since 2004 and copies of journal entries to record the correcting entries. Similarly, the Company believes that, due to the immaterial amount, there will be no effect on wholesale formula rate billings as a result of the AFUDC corrective action recommended by FERC. The Company will provide the final methodology for the calculation, copies of journal entries and its analysis of the impact on wholesale formula rate billings to the Office of Enforcement, Division of Audits, in accordance with the procedures outlined in the Draft Audit Report.

3. Miscellaneous Accounting Classification Errors

With regard to Recommendation 11, while we agree that the classification errors described in the draft audit report of the Office of Enforcement are immaterial and would have a *de minimis* affect on wholesale formula rate billings, Entergy concurs with the recommendations described for those types of transactions. Entergy will review its current procedures and make changes to ensure that in the future ESI records similar charges of the type noted by the Division of Audits consistent with the Uniform System of Accounts, in accordance with the procedures outlined in the Audit Report.

With regard to Recommendation 12, ESI's affiliate billing procedures ensure that these types of transactions billed to the franchise public utilities[2] are recorded to the same account on the franchise public utilities books and records. Therefore, corrections to change the classification of these types of transactions on the books and records of ESI will also result in the correct classification on the books and records of the franchise public utilities.

[2] Entergy Corporation's associated franchised public utilities include Entergy Arkansas, Inc., Entergy Louisiana, Inc., Entergy Gulf States Louisiana, LLC, Entergy Texas, Inc., Entergy New Orleans, Inc., and Entergy Mississippi, Inc.

4. Reporting of Cost Allocation Methodologies

Entergy agrees with Recommendation 14 and plans to re-file ESI's FERC Form No. 60 for the years 2007 and 2008 to include sub-cost allocation methodologies, in accordance with the procedures outlined in the Audit Report.

Should you have any questions, please contact myself or David Fishel at 202-530-7317 or via email at dfishel@entergy.com.

Sincerely,

Lauren G. Kenney

Lauren G. Kenney
Controller, Utility Operations

cc: Ms. Kathryn Lichtenberg
Mr. Theodore Bunting
Mr. David Fishel

Affiliate Billing Exclusions By Class
For the Twelve Months Ended December 31, 2021
Amounts in Dollars

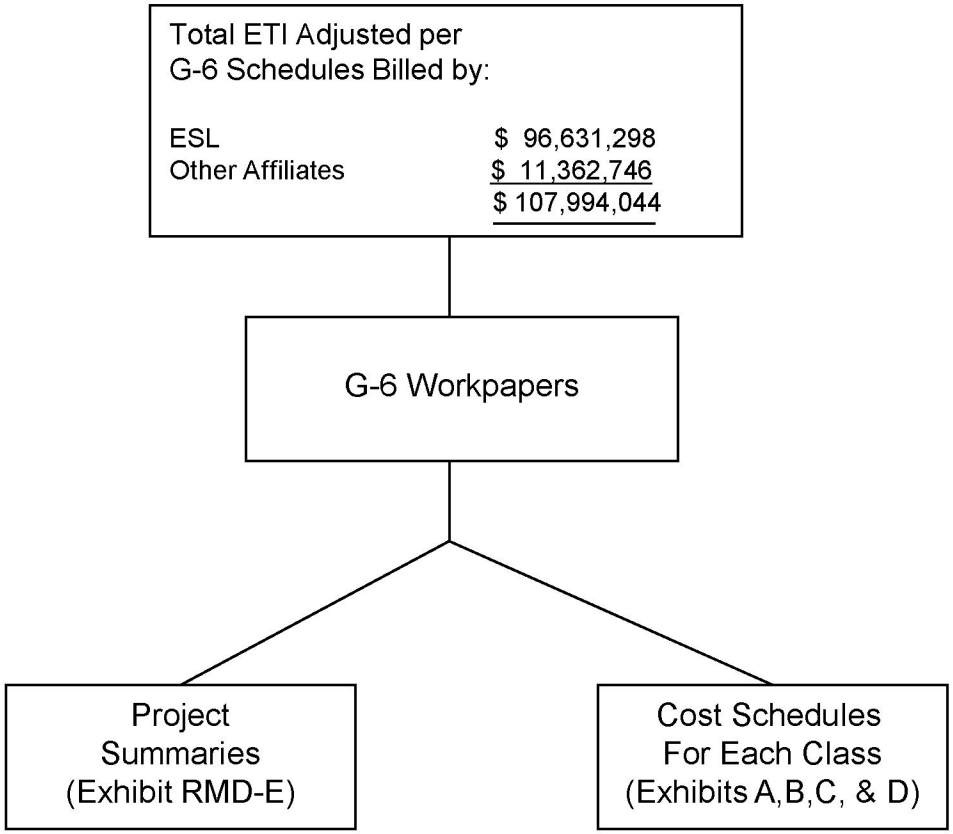
Family	Function	Class	Witness	Billing Entity	Capital Accounts	Other Balance Sheet Accounts	Interest Accounts	Below-the-Line Accounts	Total Exclusions
Corporate Support	Accounting Entries	Depreciation	Dumas, Ryan	ESL	2,337,082	255,334	-	31,193	2,623,609
Corporate Support	Accounting Entries	Other Expenses	Dumas, Ryan	EAI	(44)	(1,671)	-	-	(1,715)
Corporate Support	Accounting Entries	Other Expenses	Dumas, Ryan	ELA	(255)	(150)	-	-	(405)
Corporate Support	Accounting Entries	Other Expenses	Dumas, Ryan	EMI	(75)	(2,325)	-	-	(2,400)
Corporate Support	Accounting Entries	Other Expenses	Dumas, Ryan	ENO	18	277	-	-	295
Corporate Support	Accounting Entries	Other Expenses	Dumas, Ryan	ESL	191,712	(76,247)	939	45,402	161,805
Corporate Support	Administration	Administration	Renton, Dawn	ESL	640,078	(31,698)	24,556	257,280	890,216
Corporate Support	Corporate	Communications	Bennett, Bryan	ESL	39	5,966	-	442,450	448,455
Corporate Support	Corporate	Legal Services	Falstad, Daniel	ESL	110,236	15,040	-	528,046	653,322
Corporate Support	Corporate	Regulatory Services	Maurice-Anderson, Alyssa	ENO	-	-	-	8,899	8,899
Corporate Support	Corporate	Regulatory Services	Maurice-Anderson, Alyssa	ESL	(15,774)	9,336	-	584,095	577,656
Corporate Support	Corporate	Security and Reliability Governance & Oversight	Griffin, Molly	ESL	246,375	3,300	-	9,143	258,818
Corporate Support	Corporate	Utility & Executive Management	Viamontes, Eli	EAI	-	59,285	-	-	59,285
Corporate Support	Corporate	Utility & Executive Management	Viamontes, Eli	ELA	-	136,749	-	2	136,751
Corporate Support	Corporate	Utility & Executive Management	Viamontes, Eli	EMI	-	21,272	-	-	21,272
Corporate Support	Corporate	Utility & Executive Management	Viamontes, Eli	ENO	-	206	-	-	206
Corporate Support	Corporate	Utility & Executive Management	Viamontes, Eli	ESL	5,881,094	554,957	-	51,304	6,487,355
Corporate Support	Finance	Financial Services	Sperandeo, Bobby	ESL	2,096,047	177,527	-	20,122	2,293,696
Corporate Support	Finance	Tax Services	Whaley, Stacey	ESL	(16,159)	76,861	0	30,850	91,552
Corporate Support	Finance	Treasury Operations	Sperandeo, Bobby	ESL	601	-	369	5	975
Corporate Support	Human Resources	Human Resources	Raeder, Jennifer A	EAI	12,989	(4,924)	-	(767)	7,298
Corporate Support	Human Resources	Human Resources	Raeder, Jennifer A	EOI	-	(40,636)	-	(2,012)	(42,648)
Corporate Support	Human Resources	Human Resources	Raeder, Jennifer A	ELA	36,738	1,765	-	(756)	37,747
Corporate Support	Human Resources	Human Resources	Raeder, Jennifer A	EMI	2,438	(56,572)	-	(2,966)	(57,100)
Corporate Support	Human Resources	Human Resources	Raeder, Jennifer A	ENO	11	(1,903)	-	1,300	(592)
Corporate Support	Human Resources	Human Resources	Raeder, Jennifer A	ESL	11,443,272	529,326	-	1,279,131	13,251,729
Corporate Support	Information Technology	Information Technology	Renton, Dawn	EAI	3,365	-	-	3	3,369
Corporate Support	Information Technology	Information Technology	Renton, Dawn	ESL	19,560,464	51,499	-	31,807	19,643,771
Corporate Support	Supply Chain	Supply Chain	Renton, Dawn	EAI	-	750,542	-	86	750,628
Corporate Support	Supply Chain	Supply Chain	Renton, Dawn	ELA	-	2,833,357	-	38	2,833,395
Corporate Support	Supply Chain	Supply Chain	Renton, Dawn	EMI	-	186,272	-	-	186,272
Corporate Support	Supply Chain	Supply Chain	Renton, Dawn	ESL	1,383,353	882,431	-	17,479	2,283,262
Operations	Customer Service	Customer Service Operations	Dennis, Leslie	ESL	31,667	0	-	234	31,901
Operations	Customer Service	Retail Operations	Waters, Paula	ESL	441,709	185,077	-	176,720	803,507
Operations	Distribution	Distribution Operations	Taylor, Melanie	EAI	7,264	37,585	-	36	44,885
Operations	Distribution	Distribution Operations	Taylor, Melanie	ELA	(59,063)	14,811	-	8	(44,243)
Operations	Distribution	Distribution Operations	Taylor, Melanie	EMI	60,090	538	-	82	60,710
Operations	Distribution	Distribution Operations	Taylor, Melanie	ENO	2,024	25,738	-	72	27,835
Operations	Distribution	Distribution Operations	Taylor, Melanie	ESL	16,727,219	460,420	-	56,556	17,244,195
Operations	Distribution	T&D Support	Taylor, Melanie	ELA	126,652	-	-	817	127,469
Operations	Distribution	T&D Support	Taylor, Melanie	ESL	114,179	188,561	-	2,521	305,260
Operations	Generation	Energy & Fuel Management	Dornier, Andrew	ESL	2,473,367	(1,675,428)	-	255,182	1,053,122
Operations	Generation	Power Generation	Gale, Beverley	EAI	62,591	15,590	-	77	78,258
Operations	Generation	Power Generation	Gale, Beverley	ELA	14,915	328,535	-	7	343,457
Operations	Generation	Power Generation	Gale, Beverley	EEI	1,845	-	-	-	1,845
Operations	Generation	Power Generation	Gale, Beverley	ESL	1,543,946	333,238	-	10,123	1,887,308
Operations	Transmission	Transmission Operations	Vongkhamchanh, Kham	EAI	145,385	-	-	-	145,385
Operations	Transmission	Transmission Operations	Vongkhamchanh, Kham	ELA	284,362	2,931	-	22	287,315
Operations	Transmission	Transmission Operations	Vongkhamchanh, Kham	EMI	140	2,473	-	17	2,631
Operations	Transmission	Transmission Operations	Vongkhamchanh, Kham	ESL	13,261,012	185,359	-	79,485	13,525,855
					79,152,913	6,440,602	25,864	3,914,094	89,533,473

Pro Forma Documentation List
For the Test Year Ended December 31, 2021

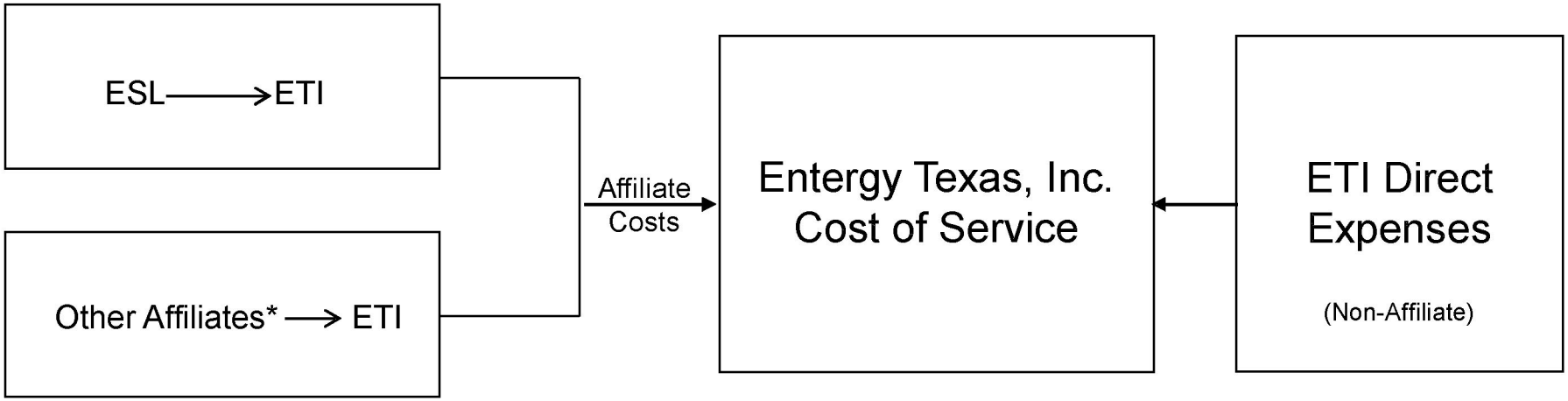
Pro Forma Number	Adjustment Name	Description	Pro Forma Amount	Supporting Witness
AJ16	Customer Dep. and ESL Interest	This adjustment calculates the interest on electric customer deposits and reclassifies ESL interest expense from Other Interest Expense, a below-the-line account, to an above the line account that is included as part of the cost of service.	26,358	Lofton, Allison
AJ17	ASC 715-60 (FAS 106)	This adjustment is to reflect estimated change in ASC 715-60 Defined Benefit Plans-Other Postretirement expense (formally FAS 106) for total ETI.	65,049	Lofton, Allison
AJ18	Pension Expense	This adjustment is to reflect estimated change in Pension expense for total ETI.	(649,960)	Lofton, Allison
AJ19A	Affiliate Non-recoverable Expenses	This adjustment is to eliminate affiliate expenses not allowed for recovery.	(127,186)	Sperandeo, Bobby
AJ19B	Affiliate Energy Efficiency Electric	This adjustment is to eliminate affiliate Energy Efficiency expenses that are to be included in a separate rider.	(78,587)	Sperandeo, Bobby
AJ19C	Affiliate Rate Case Expenses	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.	(71,424)	Sperandeo, Bobby
AJ19H	Affiliate Non-qualified Pension Plan	This adjustment is to remove affiliate costs associated with the non-qualified supplemental portion of the pension plan.	(1,022,760)	Sperandeo, Bobby
AJ19O	Affiliate Aircraft Costs	This adjustment is to remove affiliate costs associated with company aircraft.	(796,530)	Sperandeo, Bobby
AJ19P	Affiliate Gas and Nuclear	This adjustment is to remove affiliate costs associated with ESL Gas and Nuclear departments.	(137,610)	Sperandeo, Bobby
AJ20B	Affiliate Payroll	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.	1,444,234	Lofton, Allison
AJ22B	Affiliate Incentive Compensation	This adjustment removes affiliate financially based incentive compensation.	(2,334,196)	Lofton, Allison
AJ30	Remove AMS Costs	This adjustment is to eliminate AMS costs that are included in a separate rate rider.	(1,966,844)	Lofton, Allison
AJ32	KSL & Preliminary Survey/Investigation Expense	This adjustment is to remove preliminary survey and investigation costs for Utility Scale Solar Development and KSL (Solarity Expenses) from the Test Year.	(75,007)	Lofton, Allison
			$ (5,724,462)	

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

FLOW OF TEST YEAR AFFILIATE COSTS
(G-6 Schedules and Supporting Information)



Elements of ETI's Cost of Service



* Other Affiliates includes the Entergy Operating Companies (EAL, ELL, EML, and ENOL) and EOI.

Affiliate Billing Process Discussion

Summary

Entergy Services and the other Entergy-affiliated companies use three mechanisms to bill affiliates for services rendered: (1) project billings; (2) loaned resource billings; and (3) co-owner billings. These mechanisms are included in the affiliate billing process ("billing process"). Project billings are transactions billed to affiliates for services rendered using project codes (PC) to determine how costs should be billed to affiliates. Loaned resource billings include charges for loaned payroll, transportation, and/or materials and supplies. Co-Owner billings include costs incurred by one Entergy affiliate for the operation and maintenance of a jointly-owned plant, and subsequently transferred to another affiliate based on their ownership. Entergy service companies such as ESL, EOI, EEI, and ENOI typically bill via project billings. Other affiliates that are not service companies can only use loaning and co-owner billings when billing an affiliate. Attachment 1 depicts the differences between project billings, loaned resource billings, and co-owner billings that will be discussed.

Project Billings

Project Billings - Overview:

As depicted in Attachment 2, the large majority 89.5% of total test year affiliate billings to ETI are project billings. In order to bill an affiliate for services provided via a project billing, a transaction must have an assigned project code. Each project code is assigned a single billing method that determines how costs

Affiliate Billing Process Discussion

captured under the project code will be distributed. The billing method results in either a "direct" billing (billed 100% to one affiliate) or an "allocation" to multiple affiliates. When services are provided to more than one affiliate, charges for services rendered by ESL are allocated using billing methods based on cost drivers that are filed with the Federal Energy Regulatory Commission (FERC). Every billing method is based on a cost driver. Billing methods are discussed below under "Billing Process."

Project Code System:

Entergy uses a project costing application (PowerPlan) that provides a single point of entry for all project codes (PC). During set-up, the preparer of the PC request enters several elements for the establishment of a project code in PowerPlan. These elements are discussed below under "Project Code Set-Up." PowerPlan also maintains electronic approvals for all PCs. Furthermore, procedures are in place to update the PC data whenever any change is made to any element of a PC. The procedures help ensure that employees have sufficient, up-to-date PC information, either to locate the proper PC to bill for a given service, or to determine that a new PC is warranted.

Project Code Set-Up:

Attachment 3 depicts in graphic form the process of setting up a billable project code. A new project code is needed primarily when a department or functional

Affiliate Billing Process Discussion

area begins a new process, project, or initiative and the department is required or wants to capture the costs associated with the new activity separately. As shown in Box 2 of Attachment 3, an employee (the "preparer" or "initiator"), often the employee who recognizes the need for a new project within the department, requests a new PC in PowerPlan. During the process of completing a PC request, the preparer provides a descriptive title for the PC and determines the appropriate billing method, which may directly bill one affiliate or allocate costs to multiple affiliates. The preparer also describes the scope of the PC, including its overall purpose, the primary activities to be performed, the products or deliverables expected, and a justification of the billing method selected for each service company expected to receive and subsequently bill charges. Attachment 4 contains the guidelines for completion of a project code scope statement. During PC set-up, the preparer must also specify whether the project will be budgetable and/or chargeable, and must also list the Business Units that may charge the project directly. If the charges billed under the PC are to be charged to a specific account or product, the preparer enters those requirements on the PC request to ensure that charges are recorded correctly.

When completed, the PC request must be approved at multiple levels. First, as shown in Box 3 of Attachment 3, the department's Financial Business Partner (FBP) or manager ("intermediate approver") reviews the PC request for accuracy and ensures costs are budgeted appropriately. Once reviewed, the intermediate approver will either approve or reject the PC request. If the request is rejected, the

Affiliate Billing Process Discussion

preparer must either delete the request or modify the request to the intermediate approver's specifications. Once modified, as shown in Box 7, the request is sent back to the intermediate approver for review and approval once again.

After the intermediate approver approves the PC request, it is sent to the Affiliate Accounting and Allocations team (AAA), as shown in Box 5. The AAA reviewer verifies that all elements of the scope statement are included and, most importantly, that the billing method selected is appropriate. Also, if the preparer does stipulate the product to which the charges under the PC should be billed, the AAA reviewer ensures that the information is appropriate. The AAA reviewer also determines whether the Business Units designated are valid to use the project code are reasonable. After the AAA reviewer determines whether all elements are appropriate, he or she approves or rejects the PC request accordingly. As shown in Box 10, if the PC request is rejected, the preparer must modify it to AAA's specifications, and then send it back to AAA for review and approval. If the PC request is approved, as shown in Box 11, the code is activated, enabling employees to charge costs to it. After charges are accumulated in a project code, they are either directly billed or allocated through the project billing process.

Affiliate Billing Process Discussion

Billing Process:

As discussed, service companies such as ESL, EOI, EEI, and ENOI use Project Code based billing. Attachment 5 depicts a flowchart of this billing process.

The billing method assigned to a PC ultimately determines which affiliate(s) will be billed for a project billing. The costs are distributed based on the allocation percentage for each Business Unit under the assigned billing method (see Box 3 of Attachment 5). In addition, if affiliate costs are billed to another service company under an assigned billing method, these costs are subsequently charged to the affiliates served by that service company based on the billing method assigned for that service company within the PC (see Box 5 of Attachment 5). For example, if ESL allocates a portion of costs to EOI, EOI will also have a billing method assigned to the PC to determine what affiliate should ultimately receive those costs.

Attachment 6a contains a listing of the ESL billing allocation methods used along with a description of each method. Attachment 6b contains the billing methods used by ESL to distribute costs during the Test Year along with the percentages allocated to each Business Unit and the cost driver for each method. Attachment 6c contains all of the statistics for the individual non-regulated companies that make up the EEI statistics contained on attachment 6b. Attachment 7 contains a listing of all billing methods used by ESL to bill costs to ETI during the Test Year, and the amounts billed for each method.

Affiliate Billing Process Discussion

When the charges to be billed to each affiliate for a transaction are determined, the respective affiliates receiving the services record each transaction amount to a designated FERC account (Box 6 of Attachment 5), and record a corresponding payable (Box 8 of Attachment 5) for the amount due to the affiliate service provider originating the service.

The service companies (e.g., ESL) record revenue in a revenue account for each affiliate billed and record a corresponding receivable for the amount due from each affiliate (Boxes 7 and 9 respectively of Attachment 5). As indicated in Box 11 of Attachment 5, the receivable and payable balances are relieved when each affiliates pays the service company for services rendered.

Billing Method Updates:

ESL billing allocation methods are updated annually (i.e. on January 1st) based on data for the previous 12 months ending in September. Certain billing methods are updated quarterly. Billing methods are also occasionally updated more frequently due to changes in affiliates served (e.g. the addition of a new business unit) or changes in business operations.

Loaned Resource Billings

The loaned resource mechanism, which is typically used by Entergy's non-service company affiliates, bills affiliates directly and does not distribute costs based on an allocation factor. These loaned resource billings can include a project code, but do

Affiliate Billing Process Discussion

not flow through the project billing process. The Business Unit receiving the services is entered into the Payroll recording system by the employee. Loaned resource billings involve the loaning of various types of resources from one department and/or Business Unit to another. Most loaned resource transactions are employee labor costs. This type of loaned resource transaction is known as loaned labor. Other loaned resource transactions include materials and transportation costs.

The use of loaned resources can best be explained through an example. Assume, for discussion purposes, that an employee in the Customer Service Center at ETI is asked to provide temporary emergency assistance to an Entergy Louisiana Customer Service office. The ETI employee belongs to one Department and Business Unit; the Entergy Louisiana Customer Service office is part of another Department and Business Unit. The ETI employee will record his or her time in the payroll reporting system by charging the Loaned Labor BU Charged field (in this case Entergy Louisiana) and Loaned Labor Department Charged field (in this case the Entergy Louisiana customer service department) to specify the borrowing Business Unit and Department. By recording his or her time in this manner, the employee will be directly billing Entergy Louisiana for his or her time.

Loaned Resources are directly charged to the Department and Business Unit of the affiliate receiving the services. If the loaning transaction is between different Business Units, then payables and receivables are set up and the receiving company sends payment to the affiliate providing the services.

Affiliate Billing Process Discussion

Co-Owner Billings

The co-owner billing mechanism is used when one Entergy affiliate transfers a percentage of the operating costs of a shared plant to another Entergy affiliate. Allocation rules are created to capture costs that meet the criteria for co-owner billing. These allocation rules create the journal entries that transfer the costs from the Entergy affiliate operating the plant to the co-owner Entergy affiliate based on the respective ownership percentages of each company. These rules use a combination of FERC Account, physical location code, resource code, and project code as the criteria for capturing costs to be billed through the co-owner process. The entries created through this process reduce expenses and create a receivable on the operator's books, and record expense and create a payable on the co-owner affiliate company's books.

Billing Process Controls

A description of the billing process controls in place to help ensure that billings to affiliates properly reflect the actual cost of service is provided in Attachment 8.

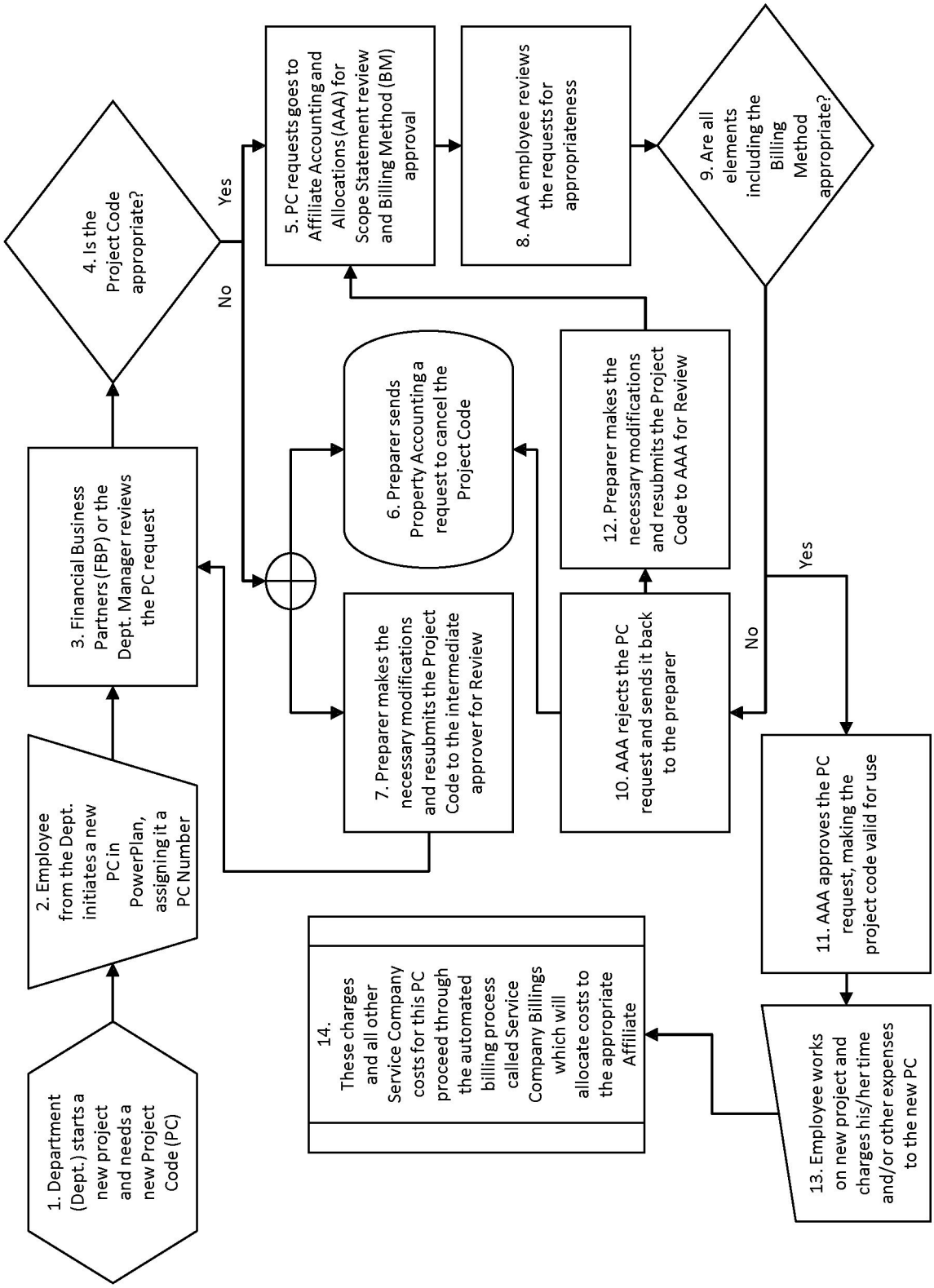
Comparison of Affiliate Billing Mechanisms
Overview

Billing Process	Method for Allocating Costs	Direct vs. Allocated Billing	Budget Impact	Controls
Project Billing	Billing Method assigned to Project Code	Billing Method determines • Direct Billing (single affiliate billed) or • Allocated Billing (multiple affiliates billed)	Cost shown in budget of subsidiary providing service	• Review of PC request on multiple levels • Review of source documentation • Budget process • Reasonableness testing
Loaned Resource Billing	100% to department receiving services (May have Project Code, but not required or used for billing).	Loaned Resources are • Direct Billing only	Cost shown in budget of subsidiary receiving service	• Manager approval • Review of source documentation • Budget process • Reasonableness testing
Co-Owner Billing	Costs transferred based on ownership percentage of jointly owned plant	Co-Owner Billings are • Direct Billing only	Cost shown in budget of subsidiaries who jointly own plant	• Re-calculation of results before billing • Reasonableness testing • Account reconciliations • Co-owner allocation rules

Entergy Texas, Inc.
Total ETI Adjusted
Affiliate Billings by Billing Type
For the Test Year Ended December 31, 2021

Billing Type	EAL	ELL	EML	ENOL	EOI	ESL	Total
ESI Project Billings	$ -	$ -	$ -	$ -	$ -	$ 96,618,959	$ 96,618,959
Co-Owner Billings	-	11,242,798	-	-	-	-	11,242,798
Loaned Resources	66,171	37,433	5,936	13,018	(2,611)	12,340	132,287
Total	$ 66,171	$ 11,280,231	$ 5,936	$ 13,018	$ (2,611)	$ 96,631,298	$ 107,994,044
% Project Billing						99.99%	89.5%
% Co-Owner Billing		99.7%					10.4%
% Loaned Resources	100.0%	0.3%	100.0%	100.0%	100.0%	0.01%	0%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100%

Billable Project Code Set-Up and Use



Guidelines for Completing a Project Scope Statement[1]

A properly completed scope statement must include four sections:

1. Statement of Purpose

The statement of purpose should include a description of services to be provided and should summarize the overall purpose of the project. The general description should expand on the title (i.e. not just repeat the title).

Items to be identified within the Statement of Purpose:
- Specific reason for each individually unique project
- Location (jurisdiction) of the site, transmission line, or substation affected, if applicable
- Beneficiary of the activities captured by the project

If the service is required by a regulatory agency or judicial body, the preparer should identify the regulatory requirement legislation or judiciary order in general terms and identify the regulatory judicial body. Ex. **This project code is necessary to meet** transmission tariff policies set forth by the Federal Energy Regulatory Commission (FERC).

Ex. The overall purpose of this project is to capture and manage costs associated with *Entergy's addition of fault locating equipment at Himex Substation in Texas. The equipment addition is required to provide reliable customer service and for the continued operation of Entergy's infrastructure.*

Ex. The overall purpose of this project is to capture and manage costs associated with *payroll, office expenses, and vendor service expenses required to effectively communicate with all regulated and non-regulated employees of Entergy. The communications are necessary to help Entergy reach out to inform, motivate, coordinate, and lead employees.*

2. Primary Activities

The primary activities section of the scope statement should include a description of the primary activities, tasks, processes, and projects that will be charged to the code. Also, the types of charges (i.e. payroll charges, purchase price, etc.) that

[1] Project scope statements are required for ESL and EOI billable projects only.

will be captured by the project should be identified. Uncommon acronyms should be avoided or defined.

Ex. The primary activities associated with this project code are *supervision of work force, technical assistance, oversight and ordering materials and supplies to add fault locating equipment at Himex Substation, which is necessary to maintain/improve Entergy's infrastructure.*

Ex. The primary activities associated with this project code are *production of printed materials, audio visual materials, electronic, and face to face communications which educate employees to news, events, policies, and business activities of Entergy, as well as, provide information to all regulated and non-regulated employees that are required to conduct the day to day business of Entergy. These activities provide employees with information intended to enhance performance, improve skills, and provide a central strategic focus that results in better service to customers.*

3. Primary Products or Deliverables

The primary products or deliverables section should be a 1-2 sentence general description of the primary products or deliverables. It may be helpful to include a sentence describing the benefits of the services provided under this project code.

Ex. The primary products or deliverables of this project code are *to maintain reliable operation system and components maintained to support and/or enhance Entergy's infrastructure.*

Ex. The primary products or deliverables of this project code are *regularly produced employee communications; special employee communications; employee benefits and compensation materials; and other communications needed to benefit employees in their day to day activities. Customers benefit because these materials are produced from a single source and are used by all Entergy entities.*

4. Justification of Billing Method

The Justification of Billing Method is the most critical section of the scope statement and justifies the billing of costs from ESI and EOI to other Entergy business units. This section should clearly document the cost driver of the services provided under the Project Code and the connection between that cost driver and the billing method selected.

The billing method assigned to the Project Code determines the allocation of costs to the appropriate business units. The Project Preparer is responsible for

selecting the appropriate billing method because he or she is most knowledgeable about the work to be performed. Each billing method is comprised of one or more components of a cost driver. The billing method may be direct, in which case it is based on a direct cost driver. In some cases there may be more than one component driving the costs of the project which requires the allocation of costs. These components should be considered in selecting the most appropriate billing method. For example, a Marketing Project Code is used to capture costs associated with sending information to Louisiana electric utility customers. The billing method CUSTELLA might be chosen because it allocates costs based on the number of electric customers in Louisiana. CUSTELLA is a billing method that includes components (electric only, Louisiana only) of the customer cost driver.

The billing method selected in the billing method panel should be clearly stated in the Justification of Billing Method section of the Scope Statement. While overrides are important to the correct allocation of costs and should be considered when choosing the appropriate billing method, references to overrides are not necessary and should not be included in the Scope Statement.

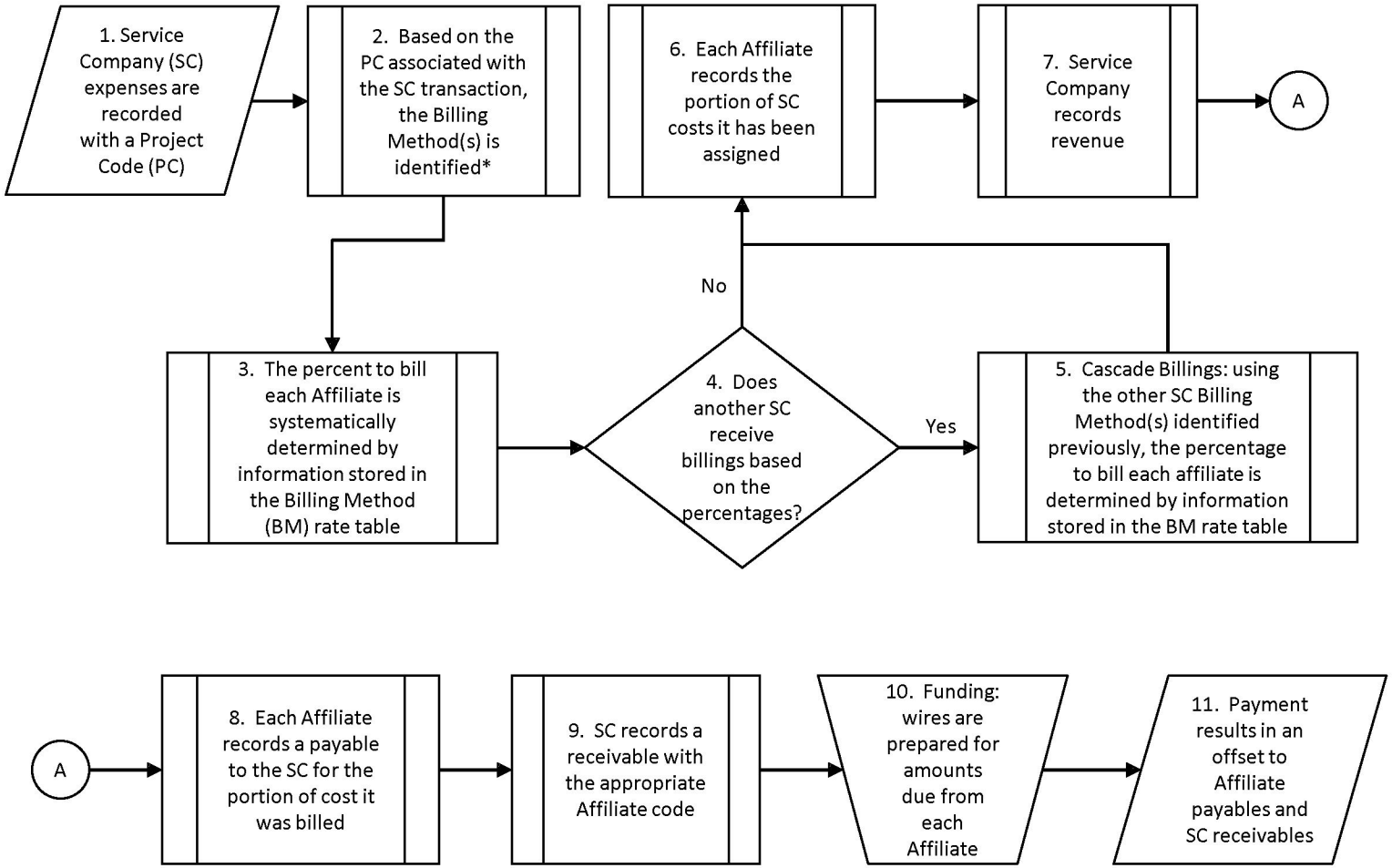
When ESI billing methods allocate costs to EOI, the Project Preparer must **also justify the EOI billing method** that bills the allocated EOI costs to the sites.

Ex.[2] ***Costs are driven*** *by the activities necessary to add fault locating equipment at Himex Substation, an ETI facility. Therefore billing method, DIRECTTX, which bills 100% of the cost to ETI, is chosen. The applied billing method is appropriate because 100% of the costs captured in this Work Order were incurred to provide services solely to ETI.*

Ex.[3] ***Costs are driven*** *by the number of communications that are necessary throughout a twelve-month period. The billing method is appropriate because these activities are directed to all regulated and non-regulated employees and costs are incurred as a result of such employees. Each company utilizes these communications services in proportion to the number of employees in each company. Therefore, the appropriate billing method for ESL is EMPLOYAL, which is based on the number of full and part time employees at period end. The billing method for EOI is EMPLOEOI, which distributes nuclear costs to each site based on the number of employees who receive these communications. This billing method is appropriate, because these costs arise as a function of the number of employees receiving communications at each nuclear site.*

[2] Direct Billing Method example.
[3] Allocated Billing Method example.

The Service Company Billing Process



*Service Company bills 100% of its expenses to affiliates based on the Project Code's Billing Method(s).

See Native Excel file Dumas Direct_Exhibit 15_Attachment 6.

ESL Billing Method Descriptions
For the Test Year Ended December 31, 2021

Billing Method	Billing Method Title	Billing Method Description	Cost Driver Title
APPSMVSX	Server and Mainframe Usage - MVS	Based on mainframe usage	Server and Mainframe Usage
APPSUNIX	Server and Mainframe Usage - UNIX	Based on UNIX server usage	Server and Mainframe Usage
APPSUPAL	Server and Mainframe Usage - Composite	Based on weighted composite of UNIX and NT servers and mainframe usage	Server and Mainframe Usage Composite
APPSWINT	Server and Mainframe Usage - NTS	Based on WINTEL server usage	Server and Mainframe Usage
APTRNALL	Accounts Payable Transactions	Based on a twelve-month number of accounts payable transactions processed	Accounts Payable Transactions
ARTRNALL	Accounts Receivable Invoices	Based on a twelve month number of accounts receivable transactions processed	Accounts Receivable Invoices
ASSTEWCB	Total Assets - Wholesale Commodity Business	Based on total assets at period end for all entities involved in the Wholesale Commodity Business	Total Assets
ASSTNREG	Total Assets - Non-Regulated BU's	Based on total assets at period end for all non-regulated Business Units	Total Assets
ASSTSALL	Total Assets	Based on the total assets at period end	Total Assets
ASSTSREG	Total Assets - Regulated BU's	Based on total assets at period end for all regulated Business Units	Total Assets
ASSTTXLG	Total Assets - ELA and ETI	Based on total assets at period end for ELA and ETI	Total Assets
BNKACCTA	Bank Accounts	Based on number of bank accounts at period end	Bank Accounts
BWRSNUCA	Boiling Water Reactor Units	Based on the number of Boiling Water Reactor Plant Units	Nuclear Units
CAPACCGT	System Capacity - CCGT	Based on the power level, in kilowatts, that could be achieved if all non-nuclear generating units were operating at maximum capability simultaneously (CCGT)	System Capacity (Non-Nuclear)
CAPAOPCO	System Capacity	Based on the power level, in kilowatts, that could be achieved if all non-nuclear generating units were operating at maximum capability simultaneously	System Capacity (Non-Nuclear)
CAPSFUEL	System Capacity - EAI, ELA, and EMI	Based on the power level, in kilowatts, that could be achieved if all non-nuclear generating units were operating at maximum capability simultaneously (SFUEL)	System Capacity (Non-Nuclear)
CAPSTEAM	System Capacity - EAI, ELA, EMI, and ETI	Based on the power level, in kilowatts, that could be achieved if all non-nuclear generating units were operating at maximum capability simultaneously (STEAM)	System Capacity (Non-Nuclear)
CAPXARMS	System Capacity - Excluding Coal, EAI and EMI	Based on the power level, in kilowatts, that could be achieved if all non-coal and non-nuclear generating units, excluding EAI and EMI, were operating at maximum capability simultaneously	System Capacity (Non-Nuclear)
CAPXCEAI	System Capacity - Excluding Coal and EAI	Based on the power level, in kilowatts, that could be achieved if all non-coal and non-nuclear generating units were operating at maximum capability simultaneously, excluding EAI	System Capacity (Non-Nuclear)
CAPXCOPC	System Capacity - Excluding Coal and Nuclear	Based on the power level, in kilowatts, that could be achieved if all non-coal and non-nuclear generating units were operating at maximum capability simultaneously	System Capacity (Non-Nuclear)
COALARGS	Coal Consumption	Based on the quantity of tons of coal delivered to each coal plant within the Entergy System	Coal Consumption
COMCLAIM	Workers' Compensation Claims	Based on number of open workers' compensation claims	Open Workers' Compensation Claims
CUSEGAMI	Customers - AMI Only	Based on a twelve-month average number of electric-only, gas-only, and dual (electric and gas) customers derived from the number of gas-only customers provided by Gas Operations. This method should only be used to allocate Advanced Metering Infrastructure (AMI) deployment infrastructure expense. (Does not include meter hardware purchases)	Customers
CUSEGLOU	Electric and Gas Customers - Louisiana	Based on a twelve-month average number of electric and gas customers in Louisiana	Customers
CUSEGXTX	Electric and Gas Customers - Excluding ETI	Based on a twelve-month average number of electric and gas residential, commercial, industrial, government, municipal, and general business customers, excluding ETI	Customers
CUSEMETR	Electric Customers - Metro Region	Based on a twelve-month average number of electric residential, commercial, industrial, government, and municipal customers for the Metro Region, ELA and ENOI	Customers
CUSEOPCO	Electric Customers	Based on a twelve-month average number of electric residential, commercial, industrial, government, and municipal customers	Customers
CUSGOPCO	Gas Customers	Based on a twelve-month average number of gas residential, commercial, industrial, government, and municipal customers for ELA and ENOI	Customers
CUSTCALL	Customer Call Centers	Based on a twenty-four month average of customer calls	Number of Calls - Customer Service Centers
CUSTEGOP	Electric and Gas Customers	Based on a twelve-month average number of electric and gas residential, commercial, industrial, government, and municipal general business customers	Customers
CUSTELLA	Electric Customers in Louisiana - ELA and ENOI	Based on a twelve-month average number of Louisiana electric residential, commercial, industrial, government, and municipal customers for ELA and ENOI	Customers
CUSTEXTX	Electric Customers - Excluding ETI	Based on a twelve-month average number of electric residential, commercial, industrial, government, and municipal customers for EAI, ELA, EMI, and ENOI	Customers
CUSTOEAM	Electric Customers - EAI and EMI	Based on a twelve-month average number of electric residential, commercial, industrial, government, and municipal customers for EAI and EMI	Customers
DIR69000	100% to ENHC1 (BU 69000)	Bill 100% to Entergy Nuclear Holding Corp No. 1 (BU 69000)	Direct
DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	Bill 100% to Indian Point 3, LLC (BU 77H00)	Direct
DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	Bill 100% to Indian Point 1&2, LLC (BU 7AH00)	Direct
DIRARS01	100% to Searcy Partnership, LLC (BU ARS01)	Bill 100% to Searcy Partnership, LLC (BU ARS01)	Direct
DIRARS02	100% to Searcy Project Company (BU ARS02)	Bill 100% to Searcy Project Company (BU ARS02)	Direct
DIRCANO1	100% to EAI - ANO Unit 1	Bill 100% to Entergy Arkansas, Inc. (BU A0000) - ANO	Nuclear Units
DIRCANO2	100% to EAI - ANO Unit 2	Bill 100% to Entergy Arkansas, Inc. (BU A0000) - ANO2	Nuclear Units
DIRCANOC	100% to EAI - ANC	Bill 100% to Entergy Arkansas, Inc. (BU A0000) - ANC	Nuclear Sites
DIRCT7MH	100% to BU 7MH00	Bill 100% to Merchant Holdings Prop, LLC (business unit 7MH00)	Direct
DIRCTEAI	100% to EAI (BU A0000)	Bill 100% to Entergy Arkansas, Inc. (BU A0000)	Direct
DIRCTEEI	100% to EEI (BU 81000)	Bill 100% to Entergy Enterprises, Inc. (BU 81000)	Direct
DIRCTEMI	100% to EMI (BU M0000)	Bill 100% to Entergy Mississippi, Inc. (BU M0000)	Direct
DIRCTENO	100% to ENOI (BU N0000)	Bill 100% to Entergy New Orleans, Inc. (BU N0000)	Direct

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.

ESL Billing Method Descriptions
For the Test Year Ended December 31, 2021

Billing Method	Billing Method Title	Billing Method Description	Cost Driver Title
DIRCTENU	100% to ENUCO (BU 80000)	Bill 100% to Entergy Nuclear Operations, Inc. (BU 80000)	Direct
DIRCTEOI	100% to EOI (BU E0000)	Bill 100% to Entergy Operations, Inc. (BU E0000)	Direct
DIRCTESI	100% to ESI (BU S0000)	Bill 100% to Entergy Services, Inc. (BU S0000)	Direct
DIRCTETR	100% to ETR (BU C0000)	Bill 100% to Entergy Corporation (BU C0000)	Direct
DIRCTRBS	100% to ELA - RBS (BU LA000)	Bill 100% to Entergy Louisiana, LLC (BU LA000) - RBS	Nuclear Sites
DIRCTSER	100% to SERI - GG1 (BU R0000)	Bill 100% to System Energy Resources, Inc. (BU R0000)	Nuclear Sites
DIRCTWF3	100% to ELA - WF3 (BU LA000)	Bill 100% to Entergy Louisiana, LLC (BU LA000) - WF3	Nuclear Sites
DIRECT09	100% to EPL (BU 90000)	Bill 100% to Entergy Power, LLC (BU 90000)	Direct
DIRECT14	100% to ENI (BU 14000)	Bill 100% to Entergy Nuclear, Inc. (BU 14000)	Direct
DIRECT19	100% to EIH (BU 19000)	Bill 100% to Entergy Int Holdings LTD LLC - E (BU 19000)	Direct
DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	Bill 100% to Entergy Thermal Holdings, LLC (BU 1B000)	Direct
DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	Bill 100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	Direct
DIRECT22	100% to EILTD (BU 22000)	Bill 100% to Entergy International LTD LLC (BU 22000)	Direct
DIRECT25	100% to EHC (BU 25000)	Bill 100% to Entergy Holdings Company, LLC (BU 25000)	Direct
DIRECT29	100% to EFCL (BU 29000)	Bill 100% to Entergy Finance Company, LLC (BU 29000)	Direct
DIRECT4D	100% to EKH3 (BU 4D000)	Bill 100% to EK Holding III, LLC (BU 4D000)	Direct
DIRECT4L	100% to EWOML (BU 4L000)	Bill 100% to EWO Marketing, LLC (BU 4L000)	Direct
DIRECT57	100% to ENGC (BU 57000)	Bill 100% to Entergy Nuclear Generation Company (BU 57000)	Direct
DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000)	Bill 100% to Entergy Nuclear Vermont Finance Company (BU 60000)	Direct
DIRECT62	100% to ETC (BU 62000)	Bill 100% to Entergy Technology Company (BU 62000)	Direct
DIRECT75	100% to BU 75000	Bill 100% to Entergy Northeast Holdings, LLC (business unit 75000)	Direct
DIRECT76	100% to EGI (BU 76000)	Bill 100% to Entergy Global, LLC (BU 76000)	Direct
DIRECT77	100% to ENIP3 (BU 77000)	Bill 100% to Entergy Nuclear Indian Point 3, LLC (BU 77000)	Direct
DIRECT78	100% to EFP (BU 78000)	Bill 100% to Entergy FitzPatrick Properties, LLC (BU 78000)	Direct
DIRECT7A	100% to ENIP2 (BU 7A000)	Bill 100% to Entergy Nuclear Indian Point 2, LLC (BU 7A000)	Direct
DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	Bill 100% to Entergy Finance Holding, Inc. (BU 7F000)	Direct
DIRECT7M	100% to ENVIC (BU 7M000)	Bill 100% to Entergy Nuclear Vermont Investment Company, LLC (BU 7M000)	Direct
DIRECT7R	100% to VYARM (BU 7R000)	Bill 100% to Vermont Yankee Asset Retirement Management, LLC (BU 7R000)	Direct
DIRECT7T	100% to ENNEB (BU 7T000)	Bill 100% to Entergy Nuclear Nebraska, LLC (BU 7T000)	Direct
DIRECT84	100% to TLG (BU 84000)	Bill 100% to TLG Services, Inc. (BU 84000)	Direct
DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8F000)	Bill 100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8F000)	Direct
DIRECT8G	100% to EGASO (BU 8G000)	Bill 100% to EP Gas Operations, LLC (BU 8G000)	Direct
DIRECT8M	100% to EPOUS (BU 8M000)	Bill 100% to Entergy Power Operations US, Inc. (BU 8M000)	Direct
DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	Bill 100% to Entergy Solutions, LLC (BU 95000)	Direct
DIRECTG2	100% to Varibus, LLC (BU G2000)	Bill 100% to Varibus, LLC (BU G2000)	Direct
DIRECTG4	100% to SGR (BU G4000)	Bill 100% to Southern Gulf Railway Company (BU G4000)	Direct
DIRECTHH	100% to EGS Holdings, LLC (BU HH000)	Bill 100% to EGS Holdings, LLC (BU HH000)	Direct
DIRECTLA	100% to ELA (BU LA000)	Bill 100% to Entergy Louisiana, LLC (BU LA000)	Direct
DIRECTLH	100% to Entergy Louisiana Holdings, LLC (BU LH000)	Bill 100% to Entergy Louisiana Holdings, LLC (BU LH000)	Direct
DIRECTLP	100% to ELP (BU LP000)	Bill 100% to Entergy Louisiana Properties, LLC (BU LP000)	Direct
DIRECTNA	100% to ENPAL (BU NA000)	Bill 100% to Entergy Nuclear Palisades, LLC (BU NA000)	Direct
DIRECTTX	100% to ETI (BU TX000)	Bill 100% to Entergy Texas, Inc. (BU TX000)	Direct
DIRECTX6	100% to EPRS (BU X6222)	Bill 100% to Entergy Power RS, LLC (BU X6222)	Direct
DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	Bill 100% to EAM Nelson Holding, LLC (BU X9NEL)	Direct
DIRECTXU	100% to EAM (BU XU226)	Bill 100% to Entergy Asset Management, Inc. (BU XU226)	Direct
DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	Bill 100% to Entergy Services Company, LLC (BU XY225)	Direct
DIRLPL00	100% to Entergy Utility Holding Co., LCC (BU LPL00)	Bill 100% to Entergy Utility Holding Co., LCC (BU LPL00)	Direct
DIRMH000	100% to MOHL (MH000)	Bill 100% to Morpheus One Holdings, LLC (BU MH000)	Direct
DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	Bill 100% to Palisades Nuclear Power, LLC (BU NAH00)	Direct
DIRNG000	100% to ENPM (BU NG000)	Bill 100% to Entergy Nuclear Power Mktg., LLC (BU NG000)	Direct
DIRSH000	100% to ESHI (BU SH000)	Bill 100% to Entergy Services Holdings, Inc. (BU SH000)	Direct
DIRTC000	100% to BU TC000	Bill 100% to ETR TransCo HoldCo, LLC (BU TC000)	Direct
DIRTCT00	100% to BU TCT00	Bill 100% to Entergy Transco Texas, LLC (BU TCT00)	Direct
DIRYS223	100% to WP-EPGOC (BU YS223)	Bill 100% to Warren Power, LLC - EPGOC (BU YS223)	Direct
DSTLNALL	Distribution Line Miles	Based on the number of miles of distribution lines	Distribution Line Miles
EMPLFRAN	Employees - Franchise Operations	Based on the number of full-time and part-time employees within Franchise Operations	Employees
EMPLOCSS	Employees - Customer Support Services	Based on the number of full-time and part-time employees within Customer Support Service	Employees
EMPLOFOS	Employees - Fossil Plant Operations	Based on the number of full-time and part-time employees within Fossil Plant Operations	Employees
EMPLOREG	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, SERI, ETI and ESI	Based on the number of full-time and part-time employees at period end for EAI, ELA, EMI, ENOI, SERI, ETI and ESI	Employees

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.

ESL Billing Method Descriptions
For the Test Year Ended December 31, 2021

Billing Method	Billing Method Title	Billing Method Description	Cost Driver Title
EMPLOYAL	Full-Time and Part-Time Employees	Based on the number of full-time and part-time employees at period end	Employees
EMPLPRES	Employees - State President	Based on the number of full-time and part-time employees within State President Organizations	Employees
EMPLTRAN	Employees - Transmission	Based on the number of full-time and part-time employees within Transmission	Employees
EMPLUTOP	Employees - Utility Operations	Based on the number of full-time and part-time employees within Utility Operations	Employees
EMPNONRG	Non-Regulated Employees	Based on the number of full-time and part-time employees at period end for non-regulated Business Units	Employees
EMPOPCPE	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, ETI, and SERI	Based on the number of full-time and part-time employees at period end for EAI, ELA, EMI, ENOI, ETI, and SERI	Employees
EMPXENUC	Employees - Excluding ENUC	Based on the number of full-time and part-time employees at period end, excluding ENUC	Employees
EMPXRTNC	Regulated Employees	Based on the number of full-time and part-time employees at period end for EAI, ELA, EMI, ENOI, ETI, and ESI (excluding Nuclear)	Employees
GENLDREG	General Ledger Transactions - Regulated Companies	Based on general ledger transactions for regulated companies	General Ledger Transactions
GENLEDAL	General Ledger Transactions	Based on general ledger transactions	General Ledger Transactions
GPASSGDS	Gross Gas Utility Plant Assets – OpCos (EAM use only)	Based on the gross value of gas utility plant assets at period end for all Entergy Operating Companies - for EAM (Enterprise Asset Management) use only	Gross Utility Plant Assets
GPASSTAL	Gross Utility Plant Assets - OpCos (EAM use only)	Based on the gross value of utility plant assets at period end for all Entergy Operating Company - for EAM (Enterprise Asset Management) use only	Gross Utility Plant Assets
GPASSTDS	Gross Electric Dist Utility Plant Assets – OpCos (EAM use only)	Based on the gross value of electric distribution utility plant assets at period end for all Entergy Operating Companies - for EAM (Enterprise Asset Management) use only	Gross Utility Plant Assets
GPASSTTN	Gross Electric Tran Utility Plant Assets – OpCos (EAM use only)	Based on the gross value of electric transmission utility plant assets at period end for all Entergy Operating Companies - for EAM (Enterprise Asset Management) related charges only	Gross Utility Plant Assets
GWHOPCPE	GWH Energy Sales	Based on energy sales to ultimate customers	Energy Sales
INSPREAL	Insurance Premiums	Based on non-nuclear insurance premiums	Insurance Premiums (Non-Nuclear)
ITSPENDA	Information Technology Total Spending	Based on Information Technology twelve-month total spending	Total IT Spend
LBRBILAL	ESL Labor Costs Billed	Based on total labor dollars billed to each Client Company by ESL	Level of ESI Service
LBRCOMUN	ESL Labor Billed - Communications	Based on total labor dollars billed to each company by ESL for the Communications function	Level of ESI Service
LBRCORPT	ESL Labor Billed - Corporate	Based on total labor dollars billed to each company by ESL for the Corporate function	Level of ESI Service
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	Based on total labor dollars billed to each company by ESI for the Federal Policy, Regulatory and Governmental Affairs function	Level of ESI Service
LBRFINAN	ESI Labor Billed - Finance	Based on total labor dollars billed to each company by ESI for the Finance function	Level of ESI Service
LBRINFOR	ESI Labor Billed - IT	Based on total labor dollars billed to each company by ESI for the IT function	Level of ESI Service
LBRLEGAL	ESL Labor Billed - Legal	Based on total labor dollars billed to each company by ESL for the Legal function	Level of ESI Service
LBRSUPCN	ESI Labor Billed - Supply Chain	Based on total labor dollars billed to each company by ESI for the Supply Chain function	Level of ESI Service
LBRUTOPN	ESI Labor Billed - Utility Operations	Based on total labor dollars billed to each company by ESI for the Utility Operations function	Level of ESI Service
LVLSVCAL	ESL Service Level	Based on ESL total billings to each Client Company	Level of ESI Service
MACCTALL	Managed Accounts	Based on number of retail managed accounts	Managed Accounts
MACCTNLA	Managed Accounts - EAI, EMI, and ETI	Based on number of retail managed accounts, excluding accounts at all Louisiana companies	Managed Accounts
MACCTXTX	Managed Accounts - EAI, ELA, EMI and ENOI	Based on number of retail managed accounts, excluding ETI	Managed Accounts
NETPPEAL	Net Property, Plant, and Equipment	Based on the net book value of all companies with property, plant and equipment - excluding natural gas and nuclear fuel	Property, Plant, and Equipment
PCNUMALL	Number of PC's	Based on the number of PC's within each Business Unit	Personal Computers
PCNUMXNR	Number of PC's - Excluding Non-Regulated BU's	Based on the number of PC's within each regulated Business Unit at EAI, ELA, EMI, ENOI, SERI, ETI and ESI	Personal Computers
PKLDEXAM	Peak Load Ratio - Excluding EAI and EMI	Based on the ratio of each Client Company's load to the peak load at time of all companies peak load, excluding EAI and EMI. The calculation of Peak Load Ratio is performed using a twelve-month rolling average of the coincident peaks.	Peak Load
PKLDLGNL	Peak Load Ratio - ELA and ENOI	Based on the ratio of each Client Company's, ELA and ENOI, load to the peak load at time of all companies peak load. The calculation of Peak Load Ratio is performed using a twelve-month rolling average of the coincident peaks.	Peak Load
PKLDXEAI	Peak Load - Excluding EAI	Based on the ratio of each Client Company's load to the peak load at time of all companies peak load excluding EAI. The calculation of Peak Load Ratio is performed using a twelve-month rolling average of the coincident peaks.	Peak Load
PKLOADAL	Peak Load Ratio	Based on the ratio of each Client Company's load to the peak load at time of all companies peak load. The calculation of Peak Load Ratio is performed using a twelve-month rolling average of the coincident peaks.	Peak Load
PRCHKALL	Payroll Checks Issued	Based on the number of payroll checks issued for each Business Unit	Paychecks
PWRSNUCA	Pressure Water Reactor Units	Based on the number of Pressure Water Reactor Plant Units	Nuclear Units
RADIOALL	Radio Usage	Based on usage of Entergy's 2-way radio system	Radio Usage
RECDMGNT	Records Management	Based on the number of full-time and part time employees at period end, excluding the Nuclear function using records management services	Records Management
SCDSPALL	Supply Chain Spending - Distribution	Based on Supply Chain Procurement Total Spending for the Distribution Function	Supply Chain - Procurement Total Spending
SCFSPALL	Supply Chain Spending - Fossil	Based on Supply Chain Procurement Total Spending for the Fossil Function	Supply Chain - Procurement Total Spending
SCLDTMLS	Supply Chain - Labor Dollars	Based on Supply Chain Labor Dollars for the Transformer, Meter, and Light Shops	Supply Chain - Labor Dollars
SCMATRAN	Supply Chain Transactions in Passport	Based on the number of Supply Chain materials transactions for each Business Unit in Passport	Supply Chain Materials Transactions
SCMATXNU	Supply Chain Transactions in Passport - Excluding Nuclear	Based on the number of Supply Chain materials transactions for each Business Unit in Passport, excluding the Nuclear function	Supply Chain Materials Transactions
SCPSPALL	Supply Chain Total Spending	Based on Supply Chain's Procurement Total Spending	Supply Chain - Procurement Total Spending
SCPSPXNC	Supply Chain Spending - Excluding Nuclear	Based on Supply Chain Procurement Total Spending, excluding Nuclear for twelve months	Supply Chain - Procurement Total Spending
SCRSPALL	Supply Chain Spending - Regulated Companies	Based on Supply Chain Procurement Total Spending for the Regulated Companies	Supply Chain - Procurement Total Spending
SCTDSPAL	Supply Chain Spending - Distribution and Transmission	Based on Supply Chain's Procurement Total Spending for Distribution and Transmission functions	Supply Chain - Procurement Total Spending
SCTSPALL	Supply Chain Spending - Transmission	Based on Supply Chain's Procurement Total Spending for Transmission	Supply Chain - Procurement Total Spending
SENUCALL	Nuclear North Units - Operating	Based on the number of operating Nuclear North Units	Nuclear Units
SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, ENFZ, and ENPAL	Split equally among ENGC, ENIP2, ENIP3, ENFZ, and ENPAL	Nuclear Units

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.

ESL Billing Method Descriptions
For the Test Year Ended December 31, 2021

Billing Method	Billing Method Title	Billing Method Description	Cost Driver Title
SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	Nuclear Units
SNSITEAL	Nuclear Plants Sites - All	Based on the total number of Nuclear Plant Sites	Nuclear Sites
SNUCSITE	Operating Nuclear Plant Sites	Based on the number of operating Nuclear Plant Sites	Nuclear Sites
SNUCSITX	Nuclear Plant Sites - Excluding ENPAL	Based on the number of Nuclear Plant Sites, excluding ENPAL	Nuclear Sites
SNUCUNIT	Nuclear Units - Operating	Based on the number of operating Nuclear Units	Nuclear Units
SNUNEALL	Nuclear North Units - All	Based on the total number of Nuclear North Units	Nuclear Units
SNUNITAL	Nuclear Units - All	Based on the total number of Nuclear Units	Nuclear Units
SNUX7877	Nuclear Plant Sites - Excluding ENFZ and ENIP3	Based on the number of Nuclear Plant Sites, excluding ENFZ and ENIP3	Nuclear Sites
SQFTALLC	Square Footage - All Companies	Based on square footage for all Business Units	Square Footage
SUBSTRAL	Distribution - Transformers at Substations	Based on the number of Transformers at the Distribution Substations	Distribution Substations Transformers
TELPHALL	Number of Telephones	Based on the number of telephones within each Business Unit	Telephones
TRALINOP	Transmission Line Miles	Based on the number of miles of transmission lines, weighted for design voltage (Voltage < 400kv = 1; Voltage >400kv =2)	Transmission Line Miles
TRANSPND	Transmission Budgeted Capital Expenditures	Based on Transmission Budgeted Capital Expenditures	Capital Construction Plan
TRASUBOP	Transmission Substations	Based on the number of high voltage substations weighted for Voltage (Voltage < 500kv = 1; Voltage >= 500kv = 2)	Substations
TRLNTXLG	Transmission Lines Miles/Substations - ELA and ETI	Based on two components: Transmission Line Miles (30% weighting) and the Number of High Voltage Substations (70% weighting) for ELA and ETI	Transmission Lines/Substations Composite
TRSBLNOP	Transmission Line Miles/Substation	Based on two components: Transmission Line Miles (30% weighting) and the Number of High Voltage Substations (70% weighting)	Transmission Lines/Substations Composite
VEHCLFOS	Number of Vehicles - Fossil	Based on the number of vehicles owned or leased by each Business Unit for the Fossil function only	Vehicles
VEHCLNUC	Number of Vehicles - Nuclear	Based on the number of vehicles owned or leased by each Business Unit for the Nuclear function only	Vehicles
VEHCLUSG	Number of Vehicles - Excluding Fossil and Nuclear	Based on the number of vehicles owned or leased by each Business Unit that participates in the usage based transportation allocation, excluding Fossil and Nuclear	Vehicles

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.

Entergy Services, LLC
Billing Methods

Bill Method	Billing Method Title	Effective Date	RATES												
			EAL	EEI	ELL	EMI	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
APPSMVSX	Server and Mainframe Usage - MVS	10/1/2019	16.17%	-	26.71%	10.23%	7.03%	-	-	0.01%	39.85%	-	-	-	100.00%
APPSUNIX	Server and Mainframe Usage - UNIX	1/1/2021	17.45%	8.85%	30.76%	8.02%	4.80%	-	0.03%	18.26%	6.78%	0.07%	-	4.98%	100.00%
APPSUNIX	Server and Mainframe Usage - UNIX	2/1/2021	15.02%	8.97%	26.12%	6.82%	4.83%	-	0.02%	27.59%	6.35%	0.04%	-	4.24%	100.00%
APPSUNIX	Server and Mainframe Usage - UNIX	4/1/2021	14.30%	9.88%	25.01%	6.48%	4.67%	-	0.01%	29.55%	6.04%	0.03%	-	4.03%	100.00%
APPSUNIX	Server and Mainframe Usage - UNIX	6/1/2021	15.16%	4.43%	26.51%	6.88%	4.92%	-	0.01%	31.38%	6.41%	0.03%	-	4.27%	100.00%
APPSUNIX	Server and Mainframe Usage - UNIX	12/1/2021	15.16%	4.42%	26.51%	6.88%	4.92%	-	0.01%	31.38%	6.41%	0.03%	-	4.28%	100.00%
APPSUPAL	Server and Mainframe Usage - Composite	1/1/2021	17.51%	8.64%	30.67%	8.02%	4.72%	-	0.03%	18.57%	6.79%	0.07%	-	4.98%	100.00%
APPSUPAL	Server and Mainframe Usage - Composite	2/1/2021	15.12%	8.89%	26.30%	6.85%	4.80%	-	0.02%	27.30%	6.40%	0.04%	-	4.28%	100.00%
APPSUPAL	Server and Mainframe Usage - Composite	4/1/2021	14.39%	9.72%	25.13%	6.51%	4.63%	-	0.01%	29.44%	6.09%	0.03%	-	4.05%	100.00%
APPSUPAL	Server and Mainframe Usage - Composite	6/1/2021	15.23%	4.37%	26.61%	6.87%	4.89%	-	0.01%	31.26%	6.43%	0.04%	-	4.29%	100.00%
APPSUPAL	Server and Mainframe Usage - Composite	12/1/2021	15.23%	4.36%	26.61%	6.87%	4.89%	-	0.01%	31.27%	6.43%	0.04%	-	4.29%	100.00%
APPSWINT	Server and Mainframe Usage - NTS	1/1/2021	17.77%	7.63%	30.61%	8.03%	4.27%	-	0.02%	19.82%	6.82%	0.06%	-	4.97%	100.00%
APPSWINT	Server and Mainframe Usage - NTS	2/1/2021	16.92%	7.40%	29.56%	7.46%	4.15%	-	0.01%	22.38%	7.09%	0.06%	-	4.97%	100.00%
APPSWINT	Server and Mainframe Usage - NTS	4/1/2021	15.61%	7.06%	27.06%	6.86%	4.12%	-	0.01%	28.08%	6.70%	0.04%	-	4.46%	100.00%
APPSWINT	Server and Mainframe Usage - NTS	6/1/2021	16.21%	3.53%	28.10%	7.14%	4.29%	-	0.01%	29.09%	6.95%	0.04%	-	4.64%	100.00%
APPSWINT	Server and Mainframe Usage - NTS	12/1/2021	16.21%	3.53%	28.10%	7.14%	4.29%	-	0.01%	29.09%	6.95%	0.04%	-	4.64%	100.00%
APTRNALL	Accounts Payable Transactions	1/1/2021	20.36%	6.17%	21.45%	6.96%	2.54%	-	-	28.99%	6.47%	0.09%	-	6.97%	100.00%
APTRNALL	Accounts Payable Transactions	6/1/2021	20.98%	3.32%	22.08%	7.19%	2.62%	-	-	29.88%	6.66%	0.09%	-	7.18%	100.00%
ARTRNALL	Accounts Receivable Invoices	1/1/2021	23.78%	12.48%	26.83%	9.58%	4.43%	-	0.11%	7.35%	13.77%	0.43%	-	1.24%	100.00%
ARTRNALL	Accounts Receivable Invoices	2/1/2021	23.69%	12.76%	26.76%	9.55%	4.41%	-	0.11%	7.32%	13.73%	0.43%	-	1.24%	100.00%
ARTRNALL	Accounts Receivable Invoices	6/1/2021	24.39%	10.15%	27.58%	9.84%	4.54%	-	0.11%	7.54%	14.14%	0.44%	-	1.27%	100.00%
ASSTEWCB	Total Assets - Wholesale Commodity Business	1/1/2021	-	99.03%	-	-	-	-	0.97%	-	-	-	-	-	100.00%
ASSTEWCB	Total Assets - Wholesale Commodity Business	2/1/2021	-	99.03%	-	-	-	-	0.97%	-	-	-	-	-	100.00%
ASSTEWCB	Total Assets - Wholesale Commodity Business	3/1/2021	-	99.03%	-	-	-	-	0.97%	-	-	-	-	-	100.00%
ASSTEWCB	Total Assets - Wholesale Commodity Business	6/1/2021	-	97.21%	-	-	-	-	2.79%	-	-	-	-	-	100.00%
ASSTNREG	Total Assets - Non-Regulated BU's	1/1/2021	-	99.08%	-	-	-	-	0.92%	-	-	-	-	-	100.00%
ASSTNREG	Total Assets - Non-Regulated BU's	2/1/2021	-	99.08%	-	-	-	-	0.92%	-	-	-	-	-	100.00%
ASSTNREG	Total Assets - Non-Regulated BU's	3/1/2021	-	99.08%	-	-	-	-	0.92%	-	-	-	-	-	100.00%
ASSTNREG	Total Assets - Non-Regulated BU's	6/1/2021	-	97.60%	-	-	-	-	2.40%	-	-	-	-	-	100.00%
ASSTSALL	Total Assets	1/1/2021	21.95%	6.28%	39.36%	8.92%	3.30%	-	0.06%	1.79%	10.32%	0.73%	-	7.29%	100.00%
ASSTSALL	Total Assets	6/1/2021	22.81%	2.61%	40.90%	9.27%	3.43%	-	0.06%	1.86%	10.73%	0.76%	-	7.57%	100.00%
ASSTSREG	Total Assets - Regulated BU's	1/1/2021	23.62%	-	42.36%	9.60%	3.55%	-	-	1.92%	11.11%	-	-	7.84%	100.00%
ASSTSREG	Total Assets - Regulated BU's	2/1/2021	23.62%	-	42.36%	9.60%	3.55%	-	-	1.92%	11.11%	-	-	7.84%	100.00%
ASSTSREG	Total Assets - Regulated BU's	3/1/2021	23.62%	-	42.36%	9.60%	3.55%	-	-	1.92%	11.11%	-	-	7.84%	100.00%
ASSTSREG	Total Assets - Regulated BU's	6/1/2021	23.62%	-	42.36%	9.60%	3.55%	-	-	1.92%	11.11%	-	-	7.84%	100.00%
ASSTTXLG	Total Assets - ELA and ETI	1/1/2021	-	-	79.22%	-	-	-	-	-	20.78%	-	-	-	100.00%
ASSTTXLG	Total Assets - ELA and ETI	2/1/2021	-	-	79.22%	-	-	-	-	-	20.78%	-	-	-	100.00%
ASSTTXLG	Total Assets - ELA and ETI	3/1/2021	-	-	79.23%	-	-	-	-	-	20.77%	-	-	-	100.00%
ASSTTXLG	Total Assets - ELA and ETI	6/1/2021	-	-	79.23%	-	-	-	-	-	20.77%	-	-	-	100.00%
BNKACCTA	Bank Accounts	1/1/2021	6.24%	48.83%	17.57%	3.67%	4.85%	-	0.79%	7.09%	3.94%	5.51%	-	1.51%	100.00%
BNKACCTA	Bank Accounts	2/1/2021	6.24%	48.83%	17.57%	3.67%	4.85%	-	0.79%	7.09%	3.94%	5.51%	-	1.51%	100.00%
BNKACCTA	Bank Accounts	6/1/2021	6.78%	44.35%	19.08%	4.00%	5.28%	-	0.86%	7.72%	4.29%	6.00%	-	1.64%	100.00%
BNKACCTA	Bank Accounts	12/1/2021	6.84%	43.77%	19.38%	4.03%	5.32%	-	0.86%	7.78%	4.32%	6.05%	-	1.65%	100.00%
BWRSNUCA	Boiling Water Reactor Units	6/1/2021	-	-	50.00%	-	-	-	-	-	-	-	-	50.00%	100.00%
BWRSNUCA	Boiling Water Reactor Units	11/1/2021	-	-	50.00%	-	-	-	-	-	-	-	-	50.00%	100.00%
CAPACCGT	System Capacity - EAI, ELA, EMI, and ENOI	1/1/2021	15.88%	-	51.00%	17.63%	6.35%	-	-	-	9.14%	-	-	-	100.00%
CAPAOPCO	System Capacity	1/1/2021	23.56%	-	42.81%	16.37%	3.07%	-	-	-	14.19%	-	-	-	100.00%
CAPSFUEL	System Capacity - EAI, ELA, and EMI	1/1/2021	75.43%	-	13.65%	10.92%	-	-	-	-	-	-	-	-	100.00%
CAPSTEAM	System Capacity - EAI, ELA, EMI, and ETI	1/1/2021	7.92%	-	46.17%	17.36%	-	-	-	-	28.55%	-	-	-	100.00%
CAPXARMS	System Capacity - Excluding Coal, EAI and EMI	1/1/2021	-	-	70.09%	-	5.31%	-	-	-	24.60%	-	-	-	100.00%
CAPXCEAI	System Capacity - Excluding Coal and EAI	1/1/2021	-	-	56.04%	20.04%	4.25%	-	-	-	19.67%	-	-	-	100.00%
CAPXCOPC	System Capacity - Excluding Coal and Nuclear	1/1/2021	12.58%	-	49.00%	17.52%	3.71%	-	-	-	17.19%	-	-	-	100.00%
COALARGS	Coal Consumption	1/1/2021	91.24%	-	8.76%	-	-	-	-	-	-	-	-	-	100.00%
COMCLAIM	Workers' Compensation Claims	1/1/2021	20.83%	2.08%	39.58%	12.50%	3.13%	-	-	7.29%	11.46%	-	-	3.13%	100.00%
COMCLAIM	Workers' Compensation Claims	7/1/2021	21.28%	-	40.45%	12.76%	3.19%	-	-	7.44%	11.69%	-	-	3.19%	100.00%
CUSEGAMI	Customers - AMI Only	1/1/2021	24.30%	-	37.55%	15.33%	7.01%	-	-	-	15.81%	-	-	-	100.00%
CUSEGLOU	Electric and Gas Customers - Louisiana	1/1/2021	-	-	75.50%	-	24.50%	-	-	-	-	-	-	-	100.00%
CUSEGXTX	Electric and Gas Customers - Excluding ETI	1/1/2021	25.95%	-	43.54%	16.37%	14.14%	-	-	-	-	-	-	-	100.00%
CUSEMETR	Electric Customers - Metro Region	1/1/2021	-	-	58.80%	-	41.20%	-	-	-	-	-	-	-	100.00%
CUSEOPCO	Electric Customers	1/1/2021	24.39%	-	37.71%	15.39%	6.64%	-	-	-	15.87%	-	-	-	100.00%
CUSGOPCO	Gas Customers	1/1/2021	-	-	32.53%	-	67.47%	-	-	-	-	-	-	-	100.00%
CUSTCALL	Customer Call Centers	1/1/2021	24.25%	-	35.70%	16.04%	8.66%	-	-	-	15.35%	-	-	-	100.00%
CUSTEGOP	Electric and Gas Customers	1/1/2021	22.20%	-	37.25%	14.01%	12.10%	-	-	-	14.44%	-	-	-	100.00%
CUSTELLA	Electric Customers in Louisiana - ELA and ENOI	1/1/2021	-	-	85.03%	-	14.97%	-	-	-	-	-	-	-	100.00%
CUSTEXTX	Electric Customers - Excluding ETI	1/1/2021	28.98%	-	44.84%	18.29%	7.89%	-	-	-	-	-	-	-	100.00%
CUSTOEAM	Electric Customers - EAI and EMI	1/1/2021	61.31%	-	-	38.69%	-	-	-	-	-	-	-	-	100.00%
DIR69000	100% to ENHC1 (BU 69000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR69000	100% to ENHC1 (BU 69000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR69000	100% to ENHC1 (BU 69000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%

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Entergy Services, LLC
Billing Methods

Bill Method	Billing Method Title	Effective Date	RATES												
			EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRARS01	100% to Searcy Partnership, LLC (BU ARS01)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRARS02	100% to Searcy Project Company (BU ARS02)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRCANO1	100% to EAI - ANO Unit 1	6/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCANO1	100% to EAI - ANO Unit 1	11/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCANO2	100% to EAI - ANO Unit 2	6/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCANO2	100% to EAI - ANO Unit 2	11/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCANOC	100% to EAI - ANC	6/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCT7MH	100% to BU 7MH00	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCT7MH	100% to BU 7MH00	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEAI	100% to EAI (BU A0000)	1/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEAI	100% to EAI (BU A0000)	5/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEAI	100% to EAI (BU A0000)	9/1/2021	100.00%	-	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEEI	100% to EEI (BU 81000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEEI	100% to EEI (BU 81000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEEI	100% to EEI (BU 81000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEMI	100% to EMI (BU M0000)	1/1/2021	-	-	-	100.00%	-	-	-	-	-	-	-	-	100.00%
DIRCTEMI	100% to EMI (BU M0000)	5/1/2021	-	-	-	100.00%	-	-	-	-	-	-	-	-	100.00%
DIRCTEMI	100% to EMI (BU M0000)	9/1/2021	-	-	-	100.00%	-	-	-	-	-	-	-	-	100.00%
DIRCTENO	100% to ENO (BU N0000)	1/1/2021	-	-	-	-	100.00%	-	-	-	-	-	-	-	100.00%
DIRCTENO	100% to ENO (BU N0000)	5/1/2021	-	-	-	-	100.00%	-	-	-	-	-	-	-	100.00%
DIRCTENO	100% to ENO (BU N0000)	9/1/2021	-	-	-	-	100.00%	-	-	-	-	-	-	-	100.00%
DIRCTENU	100% to ENUCO (BU 80000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTENU	100% to ENUCO (BU 80000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTENU	100% to ENUCO (BU 80000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRCTEOI	100% to EOI (BU E0000)	1/1/2021	-	-	-	-	-	100.00%	-	-	-	-	-	-	100.00%
DIRCTEOI	100% to EOI (BU E0000)	5/1/2021	-	-	-	-	-	100.00%	-	-	-	-	-	-	100.00%
DIRCTEOI	100% to EOI (BU E0000)	9/1/2021	-	-	-	-	-	100.00%	-	-	-	-	-	-	100.00%
DIRCTESI	100% to ESI (BU S0000)	1/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRCTESI	100% to ESI (BU S0000)	5/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRCTESI	100% to ESI (BU S0000)	9/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRCTETR	100% to ETR (BU C0000)	1/1/2021	-	-	-	-	-	-	-	-	-	100.00%	-	-	100.00%
DIRCTETR	100% to ETR (BU C0000)	5/1/2021	-	-	-	-	-	-	-	-	-	100.00%	-	-	100.00%
DIRCTETR	100% to ETR (BU C0000)	9/1/2021	-	-	-	-	-	-	-	-	-	100.00%	-	-	100.00%
DIRCTRBS	100% to ELA - RBS (BU LA000)	6/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRCTSER	100% to SERI - GG1 (BU R0000)	6/1/2021	-	-	-	-	-	-	-	-	-	-	-	100.00%	100.00%
DIRCTWF3	100% to ELA - WF3 (BU LA000)	6/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECT09	100% to EPL (BU 90000)	1/1/2021	-	-	-	-	-	-	100.00%	-	-	-	-	-	100.00%
DIRECT09	100% to EPL (BU 90000)	5/1/2021	-	-	-	-	-	-	100.00%	-	-	-	-	-	100.00%
DIRECT09	100% to EPL (BU 90000)	9/1/2021	-	-	-	-	-	-	100.00%	-	-	-	-	-	100.00%
DIRECT14	100% to ENI (BU 14000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT14	100% to ENI (BU 14000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT14	100% to ENI (BU 14000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT19	100% to EIH (BU 19000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT19	100% to EIH (BU 19000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT19	100% to EIH (BU 19000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT22	100% to EILTD (BU 22000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT22	100% to EILTD (BU 22000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT22	100% to EILTD (BU 22000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT25	100% to EHC (BU 25000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT25	100% to EHC (BU 25000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT25	100% to EHC (BU 25000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT29	100% to EFCL (BU 29000)	1/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECT29	100% to EFCL (BU 29000)	5/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECT29	100% to EFCL (BU 29000)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECT4D	100% to EKH3 (BU 4D000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT4D	100% to EKH3 (BU 4D000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT4D	100% to EKH3 (BU 4D000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT4L	100% to EWOML (BU 4L000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT4L	100% to EWOML (BU 4L000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%

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Entergy Services, LLC
Billing Methods

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DIRECT4L	100% to EWOML (BU 4L000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT57	100% to ENGC (BU 57000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT62	100% to ETC (BU 62000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT62	100% to ETC (BU 62000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT62	100% to ETC (BU 62000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT75	100% to BU 75000	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT75	100% to BU 75000	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT76	100% to EGI (BU 76000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT76	100% to EGI (BU 76000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT76	100% to EGI (BU 76000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT77	100% to ENIP3 (BU 77000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT77	100% to ENIP3 (BU 77000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT77	100% to ENIP3 (BU 77000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT78	100% to EFP (BU 78000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT78	100% to EFP (BU 78000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT78	100% to EFP (BU 78000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7A	100% to ENIP2 (BU 7A000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7A	100% to ENIP2 (BU 7A000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7A	100% to ENIP2 (BU 7A000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7M	100% to ENVIC (BU 7M000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7M	100% to ENVIC (BU 7M000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7M	100% to ENVIC (BU 7M000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7R	100% to VYARM (BU 7R000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7R	100% to VYARM (BU 7R000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7R	100% to VYARM (BU 7R000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7T	100% to ENNEB (BU 7T000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7T	100% to ENNEB (BU 7T000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT7T	100% to ENNEB (BU 7T000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT84	100% to TLG (BU 84000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT84	100% to TLG (BU 84000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT84	100% to TLG (BU 84000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8F000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8F000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8F000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8G	100% to EGASO (BU 8G000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8G	100% to EGASO (BU 8G000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8G	100% to EGASO (BU 8G000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8M	100% to EPOUS (BU 8M000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8M	100% to EPOUS (BU 8M000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT8M	100% to EPOUS (BU 8M000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTG2	100% to Varibus, LLC (BU G2000)	1/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTG2	100% to Varibus, LLC (BU G2000)	5/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTG2	100% to Varibus, LLC (BU G2000)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTG4	100% to SGR (BU G4000)	1/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTG4	100% to SGR (BU G4000)	5/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTG4	100% to SGR (BU G4000)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTHH	100% to EGS Holdings, LLC (BU HH000)	1/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTHH	100% to EGS Holdings, LLC (BU HH000)	5/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTHH	100% to EGS Holdings, LLC (BU HH000)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRECTLA	100% to ELA (BU LA000)	1/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLA	100% to ELA (BU LA000)	5/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLA	100% to ELA (BU LA000)	9/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLH	100% to Entergy Louisiana Holdings, LLC (BU LH000)	1/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLH	100% to Entergy Louisiana Holdings, LLC (BU LH000)	5/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLH	100% to Entergy Louisiana Holdings, LLC (BU LH000)	9/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLP	100% to ELP (BU LP000)	1/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLP	100% to ELP (BU LP000)	5/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTLP	100% to ELP (BU LP000)	9/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRECTNA	100% to ENPAL (BU NA000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTNA	100% to ENPAL (BU NA000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTNA	100% to ENPAL (BU NA000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%

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Entergy Services, LLC
Billing Methods

Bill Method	Billing Method Title	Effective Date	RATES												
			EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
DIRECTTX	100% to ETI (BU TX000)	1/1/2021	-	-	-	-	-	-	-	-	100.00%	-	-	-	100.00%
DIRECTTX	100% to ETI (BU TX000)	5/1/2021	-	-	-	-	-	-	-	-	100.00%	-	-	-	100.00%
DIRECTTX	100% to ETI (BU TX000)	9/1/2021	-	-	-	-	-	-	-	-	100.00%	-	-	-	100.00%
DIRECTX6	100% to EPRS (BU X6222)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTX6	100% to EPRS (BU X6222)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTX6	100% to EPRS (BU X6222)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTXU	100% to EAM (BU XU226)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTXU	100% to EAM (BU XU226)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTXU	100% to EAM (BU XU226)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRLPL00	100% to Entergy Utility Holding Co., LCC (BU LPL00)	1/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRLPL00	100% to Entergy Utility Holding Co., LCC (BU LPL00)	5/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRLPL00	100% to Entergy Utility Holding Co., LCC (BU LPL00)	9/1/2021	-	-	100.00%	-	-	-	-	-	-	-	-	-	100.00%
DIRMH000	100% to MOHL (MH000)	1/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRMH000	100% to MOHL (MH000)	5/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRMH000	100% to MOHL (MH000)	9/1/2021	-	-	-	-	-	-	-	-	-	-	100.00%	-	100.00%
DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRNG000	100% to ENPM (BU NG000)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRNG000	100% to ENPM (BU NG000)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRNG000	100% to ENPM (BU NG000)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRSH000	100% to ESHI (BU SH000)	1/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRSH000	100% to ESHI (BU SH000)	5/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRSH000	100% to ESHI (BU SH000)	9/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRTC000	100% to BU TC000	1/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRTC000	100% to BU TC000	5/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRTC000	100% to BU TC000	9/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRTCT00	100% to BU TCT00	1/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRTCT00	100% to BU TCT00	5/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRTCT00	100% to BU TCT00	9/1/2021	-	-	-	-	-	-	-	100.00%	-	-	-	-	100.00%
DIRYS223	100% to WP-EPGOC (BU YS223)	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRYS223	100% to WP-EPGOC (BU YS223)	5/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DIRYS223	100% to WP-EPGOC (BU YS223)	9/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
DSTLNALL	Distribution Line Miles	1/1/2021	37.00%	-	30.41%	17.87%	1.68%	-	-	-	13.04%	-	-	-	100.00%
EMPLFRAN	Employees - Franchise Operations	1/1/2021	24.19%	-	30.38%	16.57%	5.04%	-	-	10.05%	13.77%	-	-	-	100.00%
EMPLFRAN	Employees - Franchise Operations	6/1/2021	24.19%	-	30.38%	16.57%	5.04%	-	-	10.05%	13.77%	-	-	-	100.00%
EMPLOCSS	Employees - Customer Support Services	1/1/2021	9.51%	-	15.02%	8.31%	6.62%	-	-	53.44%	7.10%	-	-	-	100.00%
EMPLOCSS	Employees - Customer Support Services	6/1/2021	9.51%	-	15.02%	8.31%	6.62%	-	-	53.44%	7.10%	-	-	-	100.00%
EMPLOFOS	Employees - Fossil Plant Operations	1/1/2021	27.23%	-	35.59%	10.61%	-	-	-	16.80%	9.77%	-	-	-	100.00%
EMPLOFOS	Employees - Fossil Plant Operations	6/1/2021	27.23%	-	35.59%	10.61%	-	-	-	16.80%	9.77%	-	-	-	100.00%
EMPLOREG	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, SERI, ETI and ESI	1/1/2021	19.95%	-	27.88%	6.29%	2.55%	-	-	30.82%	5.45%	-	-	7.06%	100.00%
EMPLOREG	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, SERI, ETI and ESI	6/1/2021	19.95%	-	27.88%	6.29%	2.55%	-	-	30.82%	5.45%	-	-	7.06%	100.00%
EMPLOREG	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, SERI, ETI and ESI	1/1/2021	19.95%	-	27.88%	6.29%	2.55%	-	-	30.82%	5.45%	-	-	7.06%	100.00%
EMPLOREG	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, SERI, ETI and ESI	6/1/2021	19.95%	-	27.88%	6.29%	2.55%	-	-	30.82%	5.45%	-	-	7.06%	100.00%
EMPLOYAL	Full-Time and Part-Time Employees	1/1/2021	17.83%	10.64%	24.90%	5.63%	2.28%	-	-	27.55%	4.86%	-	-	6.31%	100.00%
EMPLOYAL	Full-Time and Part-Time Employees	6/1/2021	18.92%	5.24%	26.41%	5.95%	2.41%	-	-	29.23%	5.15%	-	-	6.69%	100.00%
EMPLPRES	Employees - State President	1/1/2021	22.63%	-	16.73%	23.46%	16.68%	-	-	6.03%	14.47%	-	-	-	100.00%
EMPLPRES	Employees - State President	6/1/2021	22.63%	-	16.73%	23.46%	16.68%	-	-	6.03%	14.47%	-	-	-	100.00%
EMPLTRAN	Employees - Transmission	1/1/2021	15.81%	-	21.33%	9.15%	0.10%	-	-	44.54%	9.07%	-	-	-	100.00%
EMPLTRAN	Employees - Transmission	6/1/2021	15.81%	-	21.33%	9.15%	0.10%	-	-	44.54%	9.07%	-	-	-	100.00%
EMPLUTOP	Employees - Utility Operations	1/1/2021	19.48%	-	26.64%	13.76%	8.22%	-	-	20.52%	11.38%	-	-	-	100.00%
EMPLUTOP	Employees - Utility Operations	6/1/2021	19.48%	-	26.64%	13.76%	8.22%	-	-	20.52%	11.38%	-	-	-	100.00%
EMPNONRG	Non-Regulated Employees	1/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
EMPNONRG	Non-Regulated Employees	6/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
EMPOPCPE	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, ETI, and SERI	1/1/2021	28.84%	-	40.32%	9.10%	3.67%	-	-	-	7.87%	-	-	10.20%	100.00%
EMPOPCPE	Full-Time and Part-Time Employees - EAI, ELA, EMI, ENOI, ETI, and SERI	6/1/2021	28.84%	-	40.32%	9.10%	3.67%	-	-	-	7.87%	-	-	10.20%	100.00%
EMPXENUC	Employees - Excluding ENUC	1/1/2021	21.41%	0.30%	29.90%	6.74%	2.73%	-	-	33.09%	5.83%	-	-	-	100.00%
EMPXENUC	Employees - Excluding ENUC	6/1/2021	21.41%	0.30%	29.90%	6.74%	2.73%	-	-	33.09%	5.83%	-	-	-	100.00%
EMPXRTNC	Regulated Employees	1/1/2021	15.63%	-	20.06%	9.81%	3.96%	-	-	42.05%	8.49%	-	-	-	100.00%
EMPXRTNC	Regulated Employees	6/1/2021	15.63%	-	20.06%	9.81%	3.96%	-	-	42.05%	8.49%	-	-	-	100.00%
GENLDREG	General Ledger Transactions - Regulated Companies	1/1/2021	16.42%	-	28.02%	10.22%	8.03%	-	-	23.27%	10.46%	-	-	3.58%	100.00%
GENLDREG	General Ledger Transactions - Regulated Companies	4/1/2021	16.47%	-	28.29%	10.26%	7.89%	-	-	23.33%	10.43%	-	-	3.33%	100.00%
GENLDREG	General Ledger Transactions - Regulated Companies	6/1/2021	16.47%	-	28.29%	10.26%	7.89%	-	-	23.33%	10.43%	-	-	3.33%	100.00%
GENLDREG	General Ledger Transactions - Regulated Companies	7/1/2021	16.13%	-	28.49%	10.15%	7.94%	-	-	23.61%	10.49%	-	-	3.19%	100.00%

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Entergy Services, LLC
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			EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
GENLDREG	General Ledger Transactions - Regulated Companies	10/1/2021	16.11%	-	28.32%	10.08%	7.98%	-	-	23.77%	10.45%	-	-	3.29%	100.00%
GENLDREG	General Ledger Transactions - Regulated Companies	12/1/2021	16.11%	-	28.32%	10.08%	7.98%	-	-	23.77%	10.45%	-	-	3.29%	100.00%
GENLEDAL	General Ledger Transactions	1/1/2021	14.69%	9.77%	25.19%	9.13%	7.18%	-	0.21%	20.94%	9.34%	0.35%	-	3.20%	100.00%
GENLEDAL	General Ledger Transactions	4/1/2021	14.72%	9.87%	25.40%	9.16%	7.07%	-	0.21%	20.92%	9.33%	0.34%	-	2.98%	100.00%
GENLEDAL	General Ledger Transactions	6/1/2021	15.41%	5.71%	26.59%	9.61%	7.39%	-	0.22%	21.82%	9.77%	0.36%	-	3.12%	100.00%
GENLEDAL	General Ledger Transactions	7/1/2021	14.87%	7.16%	26.34%	9.35%	7.31%	-	0.22%	21.79%	9.67%	0.35%	-	2.94%	100.00%
GENLEDAL	General Ledger Transactions	10/1/2021	14.84%	7.07%	26.22%	9.30%	7.36%	-	0.22%	21.98%	9.62%	0.36%	-	3.03%	100.00%
GENLEDAL	General Ledger Transactions	12/1/2021	14.85%	7.02%	26.23%	9.30%	7.36%	-	0.22%	22.01%	9.62%	0.36%	-	3.03%	100.00%
GPASSGDS	Gross Gas Utility Plant Assets – Operating Companies	1/1/2021	-	-	42.43%	-	57.57%	-	-	-	-	-	-	-	100.00%
GPASSTAL	Gross Utility Plant Assets - Operating Companies	1/1/2021	25.22%	-	38.49%	15.33%	5.01%	-	-	-	15.95%	-	-	-	100.00%
GPASSTDS	Gross Electric Distribution Utility Plant Assets – Operating Companies	1/1/2021	27.38%	-	35.23%	16.29%	5.74%	-	-	-	15.36%	-	-	-	100.00%
GPASSTTN	Gross Electric Transmission Utility Plant Assets – Operating Companies	1/1/2021	23.65%	-	42.40%	14.83%	1.72%	-	-	-	17.40%	-	-	-	100.00%
GWHOPCPE	GWH Energy Sales	1/1/2021	17.63%	-	45.83%	10.70%	4.67%	-	-	-	15.80%	-	-	5.37%	100.00%
INSPREAL	Insurance Premiums	1/1/2021	12.68%	3.18%	42.13%	11.02%	6.00%	-	-	2.63%	16.26%	5.46%	-	0.64%	100.00%
INSPREAL	Insurance Premiums	6/1/2021	12.93%	1.20%	43.01%	11.25%	6.12%	-	-	2.68%	16.59%	5.57%	-	0.65%	100.00%
ITSPENDA	Information Technology Total Spending	1/1/2021	23.90%	6.02%	33.96%	11.67%	4.65%	-	0.01%	5.41%	11.87%	0.04%	-	2.47%	100.00%
ITSPENDA	Information Technology Total Spending	6/1/2021	24.78%	2.55%	35.21%	12.10%	4.83%	-	0.01%	5.61%	12.31%	0.04%	-	2.56%	100.00%
LBRBILAL	ESL Labor Costs Billed	1/1/2021	18.68%	7.68%	39.84%	9.30%	5.40%	-	0.01%	0.02%	11.42%	1.36%	-	6.29%	100.00%
LBRBILAL	ESL Labor Costs Billed	4/1/2021	19.46%	6.86%	39.68%	9.89%	5.30%	-	0.01%	0.03%	11.49%	1.50%	-	5.78%	100.00%
LBRBILAL	ESL Labor Costs Billed	6/1/2021	20.12%	3.64%	41.06%	10.22%	5.48%	-	0.01%	0.03%	11.91%	1.56%	-	5.97%	100.00%
LBRBILAL	ESL Labor Costs Billed	7/1/2021	21.15%	3.84%	39.40%	10.12%	5.40%	-	0.01%	0.03%	12.09%	1.45%	-	6.51%	100.00%
LBRBILAL	ESL Labor Costs Billed	10/1/2021	19.99%	4.21%	41.82%	9.63%	5.68%	-	0.01%	0.01%	11.00%	1.48%	-	6.17%	100.00%
LBRBILAL	ESL Labor Costs Billed	12/1/2021	19.99%	4.20%	41.83%	9.63%	5.68%	-	0.01%	0.01%	11.00%	1.48%	-	6.17%	100.00%
LBRCOMUN	ESL Labor Billed - Communications	1/1/2021	13.98%	5.02%	34.27%	5.20%	3.70%	-	-	-	5.20%	26.97%	-	5.66%	100.00%
LBRCOMUN	ESL Labor Billed - Communications	4/1/2021	14.29%	4.48%	31.38%	5.88%	3.70%	-	-	-	6.32%	28.60%	-	5.35%	100.00%
LBRCOMUN	ESL Labor Billed - Communications	6/1/2021	14.57%	2.60%	32.00%	5.99%	3.78%	-	-	-	6.45%	29.15%	-	5.46%	100.00%
LBRCOMUN	ESL Labor Billed - Communications	7/1/2021	15.16%	2.73%	31.15%	5.45%	3.23%	-	-	-	5.75%	30.43%	-	6.10%	100.00%
LBRCOMUN	ESL Labor Billed - Communications	10/1/2021	13.02%	2.40%	35.31%	5.19%	4.80%	-	-	-	4.91%	29.01%	-	5.36%	100.00%
LBRCOMUN	ESL Labor Billed - Communications	12/1/2021	13.02%	2.40%	35.31%	5.19%	4.80%	-	-	-	4.91%	29.01%	-	5.36%	100.00%
LBRCORPT	ESL Labor Billed - Corporate	1/1/2021	19.47%	10.79%	35.07%	9.42%	5.29%	-	0.03%	0.07%	10.81%	3.84%	-	5.21%	100.00%
LBRCORPT	ESL Labor Billed - Corporate	4/1/2021	19.75%	9.91%	35.27%	9.89%	5.38%	-	0.03%	0.09%	10.95%	4.08%	-	4.65%	100.00%
LBRCORPT	ESL Labor Billed - Corporate	6/1/2021	20.87%	4.73%	37.27%	10.47%	5.70%	-	0.03%	0.10%	11.59%	4.32%	-	4.92%	100.00%
LBRCORPT	ESL Labor Billed - Corporate	7/1/2021	21.45%	5.11%	35.98%	10.73%	5.56%	-	0.03%	0.09%	11.93%	4.22%	-	4.90%	100.00%
LBRCORPT	ESL Labor Billed - Corporate	10/1/2021	21.12%	6.01%	36.42%	10.50%	5.69%	-	0.03%	0.05%	10.94%	4.37%	-	4.87%	100.00%
LBRCORPT	ESL Labor Billed - Corporate	12/1/2021	21.14%	5.99%	36.41%	10.50%	5.69%	-	0.03%	0.05%	10.94%	4.37%	-	4.88%	100.00%
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	1/1/2021	17.65%	11.80%	33.88%	10.04%	4.25%	-	0.01%	-	10.33%	7.49%	-	4.55%	100.00%
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	4/1/2021	18.35%	8.93%	34.36%	11.48%	4.89%	-	0.01%	-	11.32%	7.13%	-	3.53%	100.00%
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	6/1/2021	19.48%	3.28%	36.48%	12.21%	5.19%	-	0.02%	-	12.02%	7.57%	-	3.75%	100.00%
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	7/1/2021	19.23%	3.41%	36.72%	11.19%	5.15%	-	0.01%	-	12.01%	8.30%	-	3.98%	100.00%
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	10/1/2021	19.66%	5.31%	36.61%	11.44%	4.68%	-	0.01%	-	11.57%	6.90%	-	3.82%	100.00%
LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental Affairs	12/1/2021	19.66%	5.31%	36.61%	11.44%	4.68%	-	0.01%	-	11.57%	6.90%	-	3.82%	100.00%
LBRFINAN	ESL Labor Billed - Finance	1/1/2021	17.06%	15.11%	33.84%	8.47%	4.55%	-	0.09%	0.21%	9.71%	5.72%	-	5.24%	100.00%
LBRFINAN	ESL Labor Billed - Finance	4/1/2021	17.53%	12.59%	35.53%	8.89%	4.27%	-	0.08%	0.29%	10.25%	6.18%	-	4.39%	100.00%
LBRFINAN	ESL Labor Billed - Finance	6/1/2021	18.72%	6.64%	37.98%	9.48%	4.58%	-	0.08%	0.31%	10.93%	6.60%	-	4.68%	100.00%
LBRFINAN	ESL Labor Billed - Finance	7/1/2021	19.76%	7.65%	35.46%	9.66%	5.00%	-	0.09%	0.28%	11.44%	6.05%	-	4.61%	100.00%
LBRFINAN	ESL Labor Billed - Finance	10/1/2021	19.93%	9.00%	34.54%	9.28%	5.13%	-	0.08%	0.14%	10.48%	6.41%	-	5.01%	100.00%
LBRFINAN	ESL Labor Billed - Finance	12/1/2021	19.96%	8.94%	34.53%	9.29%	5.14%	-	0.08%	0.14%	10.48%	6.42%	-	5.02%	100.00%
LBRINFOR	ESL Labor Billed - IT	1/1/2021	22.43%	6.75%	37.90%	11.68%	5.59%	-	-	-	11.44%	0.02%	-	4.19%	100.00%
LBRINFOR	ESL Labor Billed - IT	4/1/2021	22.20%	7.26%	36.75%	12.26%	5.35%	-	-	-	12.18%	0.02%	-	3.98%	100.00%
LBRINFOR	ESL Labor Billed - IT	6/1/2021	23.27%	2.87%	38.49%	12.84%	5.57%	-	-	-	12.77%	0.02%	-	4.17%	100.00%
LBRINFOR	ESL Labor Billed - IT	7/1/2021	23.98%	2.77%	37.82%	12.84%	5.39%	-	-	-	13.42%	0.02%	-	3.76%	100.00%
LBRINFOR	ESL Labor Billed - IT	10/1/2021	22.22%	3.52%	39.77%	13.16%	5.46%	-	-	-	13.03%	0.03%	-	2.81%	100.00%
LBRINFOR	ESL Labor Billed - IT	12/1/2021	22.22%	3.52%	39.77%	13.16%	5.46%	-	-	-	13.03%	0.03%	-	2.81%	100.00%
LBRLEGAL	ESL Labor Billed - Legal	1/1/2021	17.59%	7.45%	33.05%	8.52%	8.25%	-	-	-	15.06%	5.19%	-	4.89%	100.00%
LBRLEGAL	ESL Labor Billed - Legal	4/1/2021	18.24%	7.36%	33.01%	8.95%	10.54%	-	-	-	12.27%	6.09%	-	3.54%	100.00%
LBRLEGAL	ESL Labor Billed - Legal	6/1/2021	19.03%	3.36%	34.45%	9.33%	10.99%	-	-	-	12.79%	6.35%	-	3.70%	100.00%
LBRLEGAL	ESL Labor Billed - Legal	7/1/2021	18.99%	3.96%	33.37%	10.97%	9.44%	-	-	-	12.89%	5.69%	-	4.69%	100.00%
LBRLEGAL	ESL Labor Billed - Legal	10/1/2021	20.92%	4.06%	33.66%	10.64%	9.38%	-	-	-	11.03%	5.04%	-	5.27%	100.00%
LBRLEGAL	ESL Labor Billed - Legal	12/1/2021	20.92%	4.06%	33.66%	10.64%	9.38%	-	-	-	11.03%	5.04%	-	5.27%	100.00%
LBRSUPCN	ESI Labor Billed - Supply Chain	1/1/2021	18.14%	9.20%	39.08%	8.02%	2.90%	-	-	-	13.86%	0.03%	-	8.77%	100.00%
LBRSUPCN	ESI Labor Billed - Supply Chain	4/1/2021	18.32%	8.54%	38.19%	8.66%	2.45%	-	-	-	14.50%	0.02%	-	9.32%	100.00%
LBRSUPCN	ESI Labor Billed - Supply Chain	6/1/2021	19.03%	4.94%	39.69%	9.01%	2.55%	-	-	-	15.08%	0.02%	-	9.68%	100.00%
LBRSUPCN	ESI Labor Billed - Supply Chain	7/1/2021	19.94%	4.86%	39.03%	8.92%	2.40%	-	-	-	14.99%	0.02%	-	9.84%	100.00%
LBRSUPCN	ESI Labor Billed - Supply Chain	10/1/2021	19.05%	8.93%	38.60%	6.87%	1.83%	-	-	-	11.29%	0.02%	-	13.41%	100.00%
LBRSUPCN	ESI Labor Billed - Supply Chain	12/1/2021	19.05%	8.93%	38.60%	6.87%	1.83%	-	-	-	11.29%	0.02%	-	13.41%	100.00%
LBRUTOPN	ESI Labor Billed - Utility Operations	1/1/2021	16.87%	0.05%	46.78%	11.52%	12.77%	-	-	-	11.62%	0.02%	-	0.37%	100.00%
LBRUTOPN	ESI Labor Billed - Utility Operations	4/1/2021	18.39%	0.03%	43.11%	12.92%	13.26%	-	-	-	11.94%	0.02%	-	0.33%	100.00%
LBRUTOPN	ESI Labor Billed - Utility Operations	6/1/2021	18.39%	0.01%	43.12%	12.92%	13.27%	-	-	-	11.94%	0.02%	-	0.33%	100.00%
LBRUTOPN	ESI Labor Billed - Utility Operations	7/1/2021	18.60%	0.02%	42.93%	12.63%	12.99%	-	-	-	12.40%	0.02%	-	0.41%	100.00%
LBRUTOPN	ESI Labor Billed - Utility Operations	10/1/2021	15.88%	0.01%	48.00%	11.58%	13.26%	-	-	-	10.89%	0.01%	-	0.37%	100.00%

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

Entergy Services, LLC
Billing Methods

Bill Method	Billing Method Title	Effective Date	RATES												
			EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
LBRUTOPN	ESI Labor Billed - Utility Operations	12/1/2021	15.88%	0.01%	48.00%	11.58%	13.26%	-	-	-	10.89%	0.01%	-	0.37%	100.00%
LVLSVCAL	ESL Service Level	1/1/2021	19.41%	7.21%	38.65%	10.04%	5.77%	-	0.01%	0.01%	11.55%	1.82%	-	5.53%	100.00%
LVLSVCAL	ESL Service Level	4/1/2021	19.75%	6.19%	39.19%	10.42%	5.74%	-	0.01%	0.02%	11.88%	1.77%	-	5.03%	100.00%
LVLSVCAL	ESL Service Level	6/1/2021	20.37%	3.30%	40.44%	10.71%	5.89%	-	0.01%	0.02%	12.24%	1.83%	-	5.19%	100.00%
LVLSVCAL	ESL Service Level	7/1/2021	21.32%	3.47%	39.15%	10.83%	5.86%	-	0.01%	0.02%	12.27%	1.52%	-	5.55%	100.00%
LVLSVCAL	ESL Service Level	10/1/2021	21.10%	3.67%	39.89%	10.42%	5.98%	-	0.01%	0.01%	11.42%	1.38%	-	6.12%	100.00%
LVLSVCAL	ESL Service Level	12/1/2021	21.10%	3.67%	39.89%	10.42%	5.98%	-	0.01%	0.01%	11.42%	1.38%	-	6.12%	100.00%
MACCTALL	Managed Accounts	1/1/2021	20.42%	-	43.66%	12.04%	7.36%	-	-	-	16.52%	-	-	-	100.00%
MACCTNLA	Managed Accounts - EAI, EMI, and ETI	1/1/2021	41.70%	-	-	24.58%	-	-	-	-	33.72%	-	-	-	100.00%
MACCTXTX	Managed Accounts - EAI, ELA, EMI and ENOI	1/1/2021	24.46%	-	52.30%	14.42%	8.82%	-	-	-	-	-	-	-	100.00%
NETPPEAL	Net Property, Plant, and Equipment	1/1/2021	20.58%	0.99%	44.20%	10.52%	3.73%	-	0.07%	0.90%	12.58%	0.01%	-	6.42%	100.00%
NETPPEAL	Net Property, Plant, and Equipment	6/1/2021	20.72%	0.32%	44.51%	10.59%	3.75%	-	0.07%	0.91%	12.66%	0.01%	-	6.46%	100.00%
PCNUMALL	Number of PC's	1/1/2021	14.77%	10.09%	21.64%	4.67%	1.75%	-	-	38.10%	3.74%	-	-	5.24%	100.00%
PCNUMALL	Number of PC's	6/1/2021	15.64%	4.92%	22.87%	4.92%	1.86%	-	-	40.30%	3.95%	-	-	5.54%	100.00%
PCNUMXNR	Number of PC's - Excluding Non-Regulated BU's	1/1/2021	16.43%	-	24.06%	5.20%	1.95%	-	-	42.36%	4.17%	-	-	5.83%	100.00%
PCNUMXNR	Number of PC's - Excluding Non-Regulated BU's	6/1/2021	16.43%	-	24.06%	5.20%	1.95%	-	-	42.36%	4.17%	-	-	5.83%	100.00%
PKLDEXAM	Peak Load Ratio - Excluding EAI and EMI	1/1/2021	-	-	67.74%	-	7.61%	-	-	-	24.65%	-	-	-	100.00%
PKLDLGNL	Peak Load Ratio - ELA and ENOI	1/1/2021	-	-	89.90%	-	10.10%	-	-	-	-	-	-	-	100.00%
PKLDXEAI	Peak Load - Excluding EAI	1/1/2021	-	-	57.06%	15.77%	6.41%	-	-	-	20.76%	-	-	-	100.00%
PKLOADAL	Peak Load Ratio	1/1/2021	19.50%	-	45.93%	12.70%	5.16%	-	-	-	16.71%	-	-	-	100.00%
PRCHKALL	Payroll Checks Issued	1/1/2021	17.38%	11.59%	23.99%	5.50%	2.22%	-	-	28.45%	4.76%	-	-	6.11%	100.00%
PRCHKALL	Payroll Checks Issued	6/1/2021	18.53%	5.69%	25.59%	5.85%	2.36%	-	-	30.40%	5.06%	-	-	6.52%	100.00%
PWRSNUCA	Pressure Water Reactor Units	6/1/2021	50.00%	25.00%	25.00%	-	-	-	-	-	-	-	-	-	100.00%
PWRSNUCA	Pressure Water Reactor Units	11/1/2021	50.00%	25.00%	25.00%	-	-	-	-	-	-	-	-	-	100.00%
RADIOALL	Radio Usage	1/1/2021	10.76%	-	26.00%	46.94%	11.05%	-	-	0.01%	5.24%	-	-	-	100.00%
RADIOALL	Radio Usage	4/1/2021	27.16%	-	19.43%	34.88%	5.71%	-	-	0.07%	12.75%	-	-	-	100.00%
RADIOALL	Radio Usage	7/1/2021	15.53%	-	22.25%	49.56%	7.92%	-	-	-	4.74%	-	-	-	100.00%
RECDMGNT	Records Management	1/1/2021	15.89%	0.33%	21.63%	9.46%	3.83%	-	-	40.66%	8.20%	-	-	-	100.00%
SCDSPALL	Supply Chain Spending - Distribution	1/1/2021	26.51%	-	31.44%	18.62%	6.81%	-	-	1.83%	14.79%	-	-	-	100.00%
SCDSPALL	Supply Chain Spending - Distribution	2/1/2021	23.05%	-	29.95%	18.34%	3.72%	-	-	3.85%	21.09%	-	-	-	100.00%
SCDSPALL	Supply Chain Spending - Distribution	6/1/2021	23.05%	-	29.95%	18.34%	3.72%	-	-	3.85%	21.09%	-	-	-	100.00%
SCFSPALL	Supply Chain Spending - Fossil	1/1/2021	13.48%	-	39.96%	5.82%	5.95%	-	-	0.10%	34.69%	-	-	-	100.00%
SCFSPALL	Supply Chain Spending - Fossil	2/1/2021	20.04%	-	29.74%	10.58%	7.86%	-	-	0.22%	31.56%	-	-	-	100.00%
SCFSPALL	Supply Chain Spending - Fossil	6/1/2021	20.04%	-	29.74%	10.58%	7.86%	-	-	0.22%	31.56%	-	-	-	100.00%
SCLDTMLS	Supply Chain - Labor Dollars	1/1/2021	28.26%	-	50.98%	8.61%	2.51%	-	-	-	9.64%	-	-	-	100.00%
SCLDTMLS	Supply Chain - Labor Dollars	2/1/2021	28.08%	-	47.40%	8.42%	2.51%	-	-	-	13.59%	-	-	-	100.00%
SCMATRAN	Supply Chain Transactions in Passport	1/1/2021	31.06%	10.82%	28.24%	10.13%	2.99%	-	-	0.94%	10.95%	-	-	4.87%	100.00%
SCMATRAN	Supply Chain Transactions in Passport	2/1/2021	31.08%	10.77%	28.26%	10.14%	2.99%	-	-	0.94%	10.95%	-	-	4.87%	100.00%
SCMATRAN	Supply Chain Transactions in Passport	6/1/2021	33.23%	4.59%	30.21%	10.82%	3.22%	-	-	1.01%	11.71%	-	-	5.21%	100.00%
SCMATXNU	Supply Chain Transactions in Passport - Excluding Nuclear	1/1/2021	32.10%	0.07%	32.82%	14.15%	4.20%	-	-	1.34%	15.32%	-	-	-	100.00%
SCMATXNU	Supply Chain Transactions in Passport - Excluding Nuclear	2/1/2021	32.11%	-	32.85%	14.16%	4.20%	-	-	1.35%	15.33%	-	-	-	100.00%
SCMATXNU	Supply Chain Transactions in Passport - Excluding Nuclear	6/1/2021	32.11%	-	32.85%	14.16%	4.20%	-	-	1.35%	15.33%	-	-	-	100.00%
SCPSPALL	Supply Chain Total Spending	1/1/2021	18.79%	5.70%	34.12%	9.06%	4.01%	-	-	7.96%	16.97%	0.14%	-	3.25%	100.00%
SCPSPALL	Supply Chain Total Spending	2/1/2021	20.83%	3.78%	28.98%	10.80%	4.15%	-	-	6.49%	18.39%	0.10%	-	6.48%	100.00%
SCPSPALL	Supply Chain Total Spending	6/1/2021	21.17%	2.15%	29.52%	10.98%	4.22%	-	-	6.59%	18.68%	0.10%	-	6.59%	100.00%
SCPSPXNC	Supply Chain Spending - Excluding Nuclear	1/1/2021	18.41%	0.47%	32.75%	11.49%	5.10%	-	-	10.09%	21.51%	0.18%	-	-	100.00%
SCPSPXNC	Supply Chain Spending - Excluding Nuclear	2/1/2021	19.69%	0.49%	29.98%	13.50%	5.18%	-	-	8.10%	22.94%	0.12%	-	-	100.00%
SCPSPXNC	Supply Chain Spending - Excluding Nuclear	6/1/2021	19.69%	0.49%	29.98%	13.50%	5.18%	-	-	8.10%	22.94%	0.12%	-	-	100.00%
SCRSPALL	Supply Chain Spending - Regulated Companies	1/1/2021	19.94%	-	36.24%	9.63%	4.25%	-	-	8.46%	18.03%	-	-	3.45%	100.00%
SCRSPALL	Supply Chain Spending - Regulated Companies	2/1/2021	21.68%	-	30.15%	11.25%	4.32%	-	-	6.75%	19.11%	-	-	6.74%	100.00%
SCRSPALL	Supply Chain Spending - Regulated Companies	6/1/2021	21.68%	-	30.15%	11.25%	4.32%	-	-	6.75%	19.11%	-	-	6.74%	100.00%
SCTDSPAL	Supply Chain Spending - Distribution and Transmission	1/1/2021	19.68%	-	36.75%	16.48%	3.67%	-	-	5.14%	18.28%	-	-	-	100.00%
SCTDSPAL	Supply Chain Spending - Distribution and Transmission	2/1/2021	17.33%	-	35.59%	16.52%	2.47%	-	-	3.85%	24.24%	-	-	-	100.00%
SCTDSPAL	Supply Chain Spending - Distribution and Transmission	6/1/2021	17.33%	-	35.59%	16.52%	2.47%	-	-	3.85%	24.24%	-	-	-	100.00%
SCTSPALL	Supply Chain Spending - Transmission	1/1/2021	15.39%	-	40.07%	15.14%	1.71%	-	-	7.21%	20.48%	-	-	-	100.00%
SCTSPALL	Supply Chain Spending - Transmission	2/1/2021	12.63%	-	40.27%	15.01%	1.43%	-	-	3.84%	26.82%	-	-	-	100.00%
SCTSPALL	Supply Chain Spending - Transmission	6/1/2021	12.63%	-	40.27%	15.01%	1.43%	-	-	3.84%	26.82%	-	-	-	100.00%
SENUCALL	Nuclear North Units - Operating	6/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SENUCALL	Nuclear North Units - Operating	11/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, and ENPAL	6/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, and ENPAL	11/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	6/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	11/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SNSITEAL	Nuclear Plants Sites - All	6/1/2021	20.00%	20.00%	40.00%	-	-	-	-	-	-	-	-	20.00%	100.00%
SNUCSITE	Nuclear Plant Sites - Operating	6/1/2021	20.00%	20.00%	40.00%	-	-	-	-	-	-	-	-	20.00%	100.00%
SNUCSITX	Nuclear Plant Sites - Excluding ENPAL	6/1/2021	25.00%	-	50.00%	-	-	-	-	-	-	-	-	25.00%	100.00%
SNUCUNIT	Nuclear Units - Operating	6/1/2021	33.32%	16.67%	33.34%	-	-	-	-	-	-	-	-	16.67%	100.00%
SNUCUNIT	Nuclear Units - Operating	11/1/2021	33.32%	16.67%	33.34%	-	-	-	-	-	-	-	-	16.67%	100.00%
SNUNEALL	Nuclear North Units - All	6/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%
SNUNEALL	Nuclear North Units - All	11/1/2021	-	100.00%	-	-	-	-	-	-	-	-	-	-	100.00%

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
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Entergy Services, LLC
Billing Methods

Bill Method	Billing Method Title	Effective Date	RATES												
			EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
SNUNITAL	Nuclear Units - All	6/1/2021	33.32%	16.67%	33.34%	-	-	-	-	-	-	-	-	16.67%	100.00%
SNUNITAL	Nuclear Units - All	11/1/2021	33.32%	16.67%	33.34%	-	-	-	-	-	-	-	-	16.67%	100.00%
SNUX7877	Nuclear Plant Sites - Excluding ENFZ and ENIP3	6/1/2021	20.00%	20.00%	40.00%	-	-	-	-	-	-	-	-	20.00%	100.00%
SQFTALLC	Square Footage - All Companies	1/1/2021	20.21%	0.27%	17.53%	9.31%	3.71%	-	-	38.45%	10.46%	0.03%	-	0.03%	100.00%
SQFTALLC	Square Footage - All Companies	6/1/2021	20.25%	0.12%	17.55%	9.33%	3.72%	-	-	38.50%	10.47%	0.03%	-	0.03%	100.00%
SUBSTRAL	Distribution - Transformers at Substations	1/1/2021	21.83%	-	42.67%	14.72%	2.23%	-	-	-	18.55%	-	-	-	100.00%
TELPHALL	Number of Telephones	1/1/2021	19.32%	10.35%	27.43%	5.11%	1.90%	-	-	25.07%	4.28%	-	-	6.54%	100.00%
TELPHALL	Number of Telephones	6/1/2021	21.45%	0.49%	30.44%	5.66%	2.11%	-	-	27.84%	4.75%	-	-	7.26%	100.00%
TRALINOP	Transmission Line Miles	1/1/2021	31.87%	-	33.43%	18.74%	0.76%	-	-	-	15.20%	-	-	-	100.00%
TRANSPND	Transmission Budgeted Capital Expenditures	1/1/2021	7.44%	-	53.40%	15.70%	2.92%	-	-	-	20.54%	-	-	-	100.00%
TRASUBOP	Transmission Substations	1/1/2021	29.52%	-	34.69%	16.09%	1.62%	-	-	-	18.08%	-	-	-	100.00%
TRLNTXLG	Transmission Lines Miles/Substations - ELA and ETI	1/1/2021	-	-	66.59%	-	-	-	-	-	33.41%	-	-	-	100.00%
TRSBLNOP	Transmission Line Miles/Substation	1/1/2021	30.22%	-	34.31%	16.88%	1.37%	-	-	-	17.22%	-	-	-	100.00%
VEHCLFOS	Number of Vehicles - Fossil	1/1/2021	40.89%	-	34.24%	15.02%	1.23%	-	-	-	8.62%	-	-	-	100.00%
VEHCLNUC	Number of Vehicles - Nuclear	1/1/2021	29.95%	-	47.75%	-	-	-	-	-	-	-	-	22.30%	100.00%
VEHCLUSG	Number of Vehicles - Excluding Fossil and Nuclear	1/1/2021	26.24%	-	35.33%	16.72%	6.13%	-	-	2.49%	13.09%	-	-	-	100.00%

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Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
APPSMVSX	Server and Mainframe Usage	8,399	-	13,874	5,313	3,650	-	-	9	20,661	-	-	-	51,907
APPSUNIX	Server and Mainframe Usage	28,137	14,233	49,603	12,924	7,751	-	47	29,441	10,917	119	-	8,035	161,207
APPSUNIX	Server and Mainframe Usage	28,321	16,854	49,340	12,838	9,128	-	29	52,044	11,980	78	-	7,988	188,599
APPSUNIX	Server and Mainframe Usage	26,871	18,506	46,980	12,151	8,735	-	25	55,638	11,341	61	-	7,566	187,873
APPSUNIX	Server and Mainframe Usage	26,871	7,810	46,980	12,151	8,735	-	25	55,638	11,341	61	-	7,566	177,176
APPSUNIX	Server and Mainframe Usage	26,871	7,799	46,980	12,151	8,735	-	25	55,638	11,341	61	-	7,566	177,166
APPSUPAL	Server and Mainframe Usage Composite	35,021	17,193	61,444	16,031	9,403	-	53	37,112	13,558	144	-	9,960	199,920
APPSUPAL	Server and Mainframe Usage Composite	30,253	17,701	52,719	13,690	9,603	-	30	54,602	12,790	84	-	8,556	200,028
APPSUPAL	Server and Mainframe Usage Composite	28,757	19,363	50,250	12,981	9,234	-	26	59,030	12,151	66	-	8,106	199,964
APPSUPAL	Server and Mainframe Usage Composite	28,757	8,225	50,250	12,981	9,234	-	26	59,030	12,151	66	-	8,106	188,826
APPSUPAL	Server and Mainframe Usage Composite	28,757	8,214	50,250	12,981	9,234	-	26	59,030	12,151	66	-	8,106	188,815
APPSWINT	Server and Mainframe Usage	6,884	2,946	11,841	3,107	1,651	-	6	7,669	2,641	25	-	1,926	38,696
APPSWINT	Server and Mainframe Usage	1,932	844	3,379	852	476	-	2	2,557	810	6	-	567	11,425
APPSWINT	Server and Mainframe Usage	1,886	852	3,269	831	499	-	1	3,391	810	5	-	540	12,083
APPSWINT	Server and Mainframe Usage	1,886	410	3,269	831	499	-	1	3,391	810	5	-	540	11,641
APPSWINT	Server and Mainframe Usage	1,886	410	3,269	831	499	-	1	3,391	810	5	-	540	11,641
APTRNALL	Accounts Payable Transactions	407,609	123,793	429,538	139,497	51,025	-	-	580,128	129,506	1,815	-	139,588	2,002,499
APTRNALL	Accounts Payable Transactions	407,609	64,857	429,538	139,497	51,025	-	-	580,128	129,506	1,815	-	139,588	1,943,564
ARTRNALL	Accounts Receivable Invoices	4,104	2,155	4,637	1,655	764	-	19	1,268	2,380	74	-	214	17,271
ARTRNALL	Accounts Receivable Invoices	4,104	2,213	4,637	1,655	764	-	19	1,268	2,380	74	-	214	17,329
ARTRNALL	Accounts Receivable Invoices	4,104	1,706	4,637	1,655	764	-	19	1,268	2,380	74	-	214	16,822
ASSTEWCB	Total Assets	-	3,296,118	-	-	-	-	32,425	-	-	-	-	-	3,328,543
ASSTEWCB	Total Assets	-	3,303,284	-	-	-	-	32,425	-	-	-	-	-	3,335,709
ASSTEWCB	Total Assets	-	3,303,284	-	-	-	-	32,425	-	-	-	-	-	3,335,709
ASSTEWCB	Total Assets	-	1,128,873	-	-	-	-	32,425	-	-	-	-	-	1,161,297
ASSTNREG	Total Assets	-	3,488,034	-	-	-	-	32,425	-	-	-	-	-	3,520,459
ASSTNREG	Total Assets	-	3,495,200	-	-	-	-	32,425	-	-	-	-	-	3,527,625
ASSTNREG	Total Assets	-	3,495,200	-	-	-	-	32,425	-	-	-	-	-	3,527,625
ASSTNREG	Total Assets	-	1,320,789	-	-	-	-	32,425	-	-	-	-	-	1,353,213
ASSTSALL	Total Assets	12,681,383	3,625,867	22,739,990	5,150,575	1,904,220	-	32,425	1,031,822	5,962,722	420,643	-	4,208,084	57,757,729
ASSTSALL	Total Assets	12,681,383	1,451,456	22,739,990	5,150,575	1,904,220	-	32,425	1,031,822	5,962,722	420,643	-	4,208,084	55,583,318
ASSTSREG	Total Assets	12,681,383	-	22,735,407	5,150,575	1,904,220	-	-	1,031,822	5,962,722	-	-	4,208,084	53,674,211
ASSTSREG	Total Assets	12,681,383	-	22,735,407	5,150,575	1,904,220	-	-	1,031,822	5,962,722	-	-	4,208,084	53,674,211
ASSTSREG	Total Assets	12,681,383	-	22,739,990	5,150,575	1,904,220	-	-	1,031,822	5,962,722	-	-	4,208,084	53,678,794
ASSTSREG	Total Assets	12,681,383	-	22,739,990	5,150,575	1,904,220	-	-	1,031,822	5,962,722	-	-	4,208,084	53,678,794
ASSTTXLG	Total Assets	-	-	22,735,407	-	-	-	-	-	5,962,722	-	-	-	28,698,129
ASSTTXLG	Total Assets	-	-	22,735,407	-	-	-	-	-	5,962,722	-	-	-	28,698,129
ASSTTXLG	Total Assets	-	-	22,739,990	-	-	-	-	-	5,962,722	-	-	-	28,702,712
ASSTTXLG	Total Assets	-	-	22,739,990	-	-	-	-	-	5,962,722	-	-	-	28,702,712
BNKACCTA	Bank Accounts	16	124	45	9	12	-	2	18	10	14	-	4	254
BNKACCTA	Bank Accounts	16	124	45	9	12	-	2	18	10	14	-	4	254
BNKACCTA	Bank Accounts	16	103	45	9	12	-	2	18	10	14	-	4	233
BNKACCTA	Bank Accounts	16	101	45	9	12	-	2	18	10	14	-	4	231
BWRSNUCA	Nuclear Units	-	-	1	-	-	-	-	-	-	-	-	1	2
BWRSNUCA	Nuclear Units	-	-	1	-	-	-	-	-	-	-	-	1	2
CAPACCGT	System Capacity (Non-Nuclear)	1,689	-	5,424	1,875	675	-	-	-	972	-	-	-	10,635
CAPAOPCO	System Capacity (Non-Nuclear)	5,188	-	9,430	3,604	675	-	-	-	3,125	-	-	-	22,022
CAPSFUEL	System Capacity (Non-Nuclear)	2,902	-	525	420	-	-	-	-	-	-	-	-	3,847
CAPSTEAM	System Capacity (Non-Nuclear)	597	-	3,481	1,309	-	-	-	-	2,153	-	-	-	7,540
CAPXARMS	System Capacity (Non-Nuclear)	-	-	8,905	-	675	-	-	-	3,125	-	-	-	12,705
CAPXCEAI	System Capacity (Non-Nuclear)	-	-	8,905	3,184	675	-	-	-	3,125	-	-	-	15,889
CAPXCOPC	System Capacity (Non-Nuclear)	2,286	-	8,905	3,184	675	-	-	-	3,125	-	-	-	18,175
COALARGS	Coal Consumption	5,665,007	-	543,984	-	-	-	-	-	-	-	-	-	6,208,991
COMCLAIM	Open Workers' Compensation Claims	20	2	38	12	3	-	-	7	11	-	-	3	96
COMCLAIM	Open Workers' Compensation Claims	20	-	38	12	3	-	-	7	11	-	-	3	94
CUSEGAMI	Customers	716,259	-	1,107,424	451,917	206,483	-	-	-	466,019	-	-	-	2,948,102
CUSEGLOU	Customers	-	-	1,202,013	-	390,134	-	-	-	-	-	-	-	1,592,147
CUSEGXTX	Customers	716,259	-	1,202,013	451,918	390,134	-	-	-	-	-	-	-	2,760,323
CUSEMETR	Customers	-	-	278,446	-	195,067	-	-	-	-	-	-	-	473,513
CUSEOPCO	Customers	716,259	-	1,107,950	451,918	195,067	-	-	-	466,018	-	-	-	2,937,211
CUSGOPCO	Customers	-	-	94,063	-	195,067	-	-	-	-	-	-	-	289,130
CUSTCALL	Number of Calls - Customer Service Centers	418,889	-	616,628	277,012	149,565	-	-	-	265,147	-	-	-	1,727,241
CUSTEGOP	Customers	716,259	-	1,202,013	451,918	390,134	-	-	-	466,018	-	-	-	3,226,341
CUSTELLA	Customers	-	-	1,107,950	-	195,067	-	-	-	-	-	-	-	1,303,017
CUSTEXTX	Customers	716,259	-	1,107,950	451,918	195,067	-	-	-	-	-	-	-	2,471,193
CUSTOEAM	Customers	716,259	-	-	451,918	-	-	-	-	-	-	-	-	1,168,177
DIR69000	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR69000	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR69000	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR77H00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1

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Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
DIR77H00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR77H00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR7AH00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR7AH00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIR7AH00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRARS01	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRARS02	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRCANO1	Nuclear Units	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCANO1	Nuclear Units	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCANO2	Nuclear Units	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCANO2	Nuclear Units	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCANOC	Nuclear Sites	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCT7MH	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCT7MH	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTEAI	Direct	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCTEAI	Direct	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCTEAI	Direct	1	-	-	-	-	-	-	-	-	-	-	-	1
DIRCTEEI	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTEEI	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTEEI	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTEMI	Direct	-	-	-	1	-	-	-	-	-	-	-	-	1
DIRCTEMI	Direct	-	-	-	1	-	-	-	-	-	-	-	-	1
DIRCTEMI	Direct	-	-	-	1	-	-	-	-	-	-	-	-	1
DIRCTENO	Direct	-	-	-	-	1	-	-	-	-	-	-	-	1
DIRCTENO	Direct	-	-	-	-	1	-	-	-	-	-	-	-	1
DIRCTENO	Direct	-	-	-	-	1	-	-	-	-	-	-	-	1
DIRCTENU	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTENU	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTENU	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRCTEOI	Direct	-	-	-	-	-	1	-	-	-	-	-	-	1
DIRCTEOI	Direct	-	-	-	-	-	1	-	-	-	-	-	-	1
DIRCTEOI	Direct	-	-	-	-	-	1	-	-	-	-	-	-	1
DIRCTESI	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRCTESI	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRCTESI	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRCTETR	Direct	-	-	-	-	-	-	-	-	-	1	-	-	1
DIRCTETR	Direct	-	-	-	-	-	-	-	-	-	1	-	-	1
DIRCTETR	Direct	-	-	-	-	-	-	-	-	-	1	-	-	1
DIRCTRBS	Nuclear Sites	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRCTSER	Nuclear Sites	-	-	-	-	-	-	-	-	-	-	-	1	1
DIRCTWF3	Nuclear Sites	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECT09	Direct	-	-	-	-	-	-	1	-	-	-	-	-	1
DIRECT09	Direct	-	-	-	-	-	-	1	-	-	-	-	-	1
DIRECT09	Direct	-	-	-	-	-	-	1	-	-	-	-	-	1
DIRECT14	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT14	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT14	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT19	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT19	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT19	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT1B	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT1B	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT1B	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT1Q	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT1Q	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT1Q	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT22	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT22	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT22	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT25	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT25	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT25	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT29	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECT29	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECT29	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECT4D	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT4D	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT4D	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT4L	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT4L	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
DIRECT4L	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT57	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT60	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT60	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT60	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT62	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT62	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT62	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT75	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT75	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT76	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT76	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT76	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT77	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT77	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT77	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT78	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT78	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT78	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7A	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7A	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7A	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7F	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7F	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7F	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7M	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7M	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7M	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7R	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7R	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7R	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7T	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7T	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT7T	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT84	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT84	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT84	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8F	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8F	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8F	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8G	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8G	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8G	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8M	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8M	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT8M	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT95	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT95	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECT95	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTG2	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTG2	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTG2	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTG4	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTG4	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTG4	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTHH	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTHH	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTHH	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRECTLA	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLA	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLA	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLH	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLH	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLH	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLP	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLP	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTLP	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRECTNA	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTNA	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTNA	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
DIRECTTX	Direct	-	-	-	-	-	-	-	-	1	-	-	-	1
DIRECTTX	Direct	-	-	-	-	-	-	-	-	1	-	-	-	1
DIRECTTX	Direct	-	-	-	-	-	-	-	-	1	-	-	-	1
DIRECTX6	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTX6	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTX6	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTX9	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTX9	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTX9	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTXU	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTXU	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTXU	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTXY	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTXY	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRECTXY	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRLPL00	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRLPL00	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRLPL00	Direct	-	-	1	-	-	-	-	-	-	-	-	-	1
DIRMH000	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRMH000	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRMH000	Direct	-	-	-	-	-	-	-	-	-	-	1	-	1
DIRNAH00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRNAH00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRNAH00	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRNG000	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRNG000	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRNG000	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRSH000	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRSH000	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRSH000	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRTC000	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRTC000	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRTC000	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRTCT00	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRTCT00	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRTCT00	Direct	-	-	-	-	-	-	-	1	-	-	-	-	1
DIRYS223	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRYS223	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DIRYS223	Direct	-	1	-	-	-	-	-	-	-	-	-	-	1
DSTLNALL	Distribution Line Miles	39,116	-	32,144	18,893	1,778	-	-	-	13,788	-	-	-	105,719
EMPLFRAN	Employees	651	-	818	446	136	-	-	271	371	-	-	-	2,692
EMPLFRAN	Employees	651	-	818	446	136	-	-	271	371	-	-	-	2,692
EMPLOCSS	Employees	38	-	60	33	26	-	-	213	28	-	-	-	400
EMPLOCSS	Employees	38	-	60	33	26	-	-	213	28	-	-	-	400
EMPLOFOS	Employees	322	-	421	126	-	-	-	199	116	-	-	-	1,183
EMPLOFOS	Employees	322	-	421	126	-	-	-	199	116	-	-	-	1,183
EMPLOREG	Employees	2,385	-	3,331	751	304	-	-	3,686	650	-	-	843	11,951
EMPLOREG	Employees	2,385	-	3,331	751	304	-	-	3,686	650	-	-	843	11,951
EMPLOREG	Employees	2,385	-	3,331	751	304	-	-	3,686	650	-	-	843	11,951
EMPLOREG	Employees	2,385	-	3,331	751	304	-	-	3,686	650	-	-	843	11,951
EMPLOYAL	Employees	2,385	1,422	3,331	751	304	-	-	3,686	650	-	-	843	13,373
EMPLOYAL	Employees	2,385	659	3,331	751	304	-	-	3,686	650	-	-	843	12,610
EMPLPRES	Employees	23	-	17	24	17	-	-	6	15	-	-	-	102
EMPLPRES	Employees	23	-	17	24	17	-	-	6	15	-	-	-	102
EMPLTRAN	Employees	163	-	220	94	1	-	-	459	93	-	-	-	1,031
EMPLTRAN	Employees	163	-	220	94	1	-	-	459	93	-	-	-	1,031
EMPLUTOP	Employees	714	-	977	504	301	-	-	752	417	-	-	-	3,665
EMPLUTOP	Employees	714	-	977	504	301	-	-	752	417	-	-	-	3,665
EMPNONRG	Employees	-	1,410	-	-	-	-	-	-	-	-	-	-	1,410
EMPNONRG	Employees	-	647	-	-	-	-	-	-	-	-	-	-	647
EMPOPCPE	Employees	2,385	-	3,331	751	304	-	-	-	650	-	-	843	8,265
EMPOPCPE	Employees	2,385	-	3,331	751	304	-	-	-	650	-	-	843	8,265
EMPXENUC	Employees	2,385	33	3,331	751	304	-	-	3,686	650	-	-	-	11,141
EMPXENUC	Employees	2,385	33	3,331	751	304	-	-	3,686	650	-	-	-	11,141
EMPXRTNC	Employees	1,197	-	1,536	751	304	-	-	3,217	650	-	-	-	7,655
EMPXRTNC	Employees	1,197	-	1,536	751	304	-	-	3,217	650	-	-	-	7,655
GENLDREG	General Ledger Transactions	10,078,254	-	17,183,875	6,262,941	4,920,976	-	-	14,303,023	6,410,661	-	-	2,193,389	61,353,119
GENLDREG	General Ledger Transactions	10,118,801	-	17,377,116	6,301,080	4,855,747	-	-	14,309,897	6,412,892	-	-	2,045,673	61,421,205
GENLDREG	General Ledger Transactions	10,118,801	-	17,377,116	6,301,080	4,855,747	-	-	14,309,897	6,412,892	-	-	2,045,673	61,421,205
GENLDREG	General Ledger Transactions	9,953,125	-	17,567,093	6,254,232	4,908,976	-	-	14,544,421	6,470,360	-	-	1,969,970	61,668,176

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
GENLDREG	General Ledger Transactions	9,990,689	-	17,555,807	6,252,249	4,950,574	-	-	14,740,818	6,473,957	-	-	2,036,991	62,001,085
GENLDREG	General Ledger Transactions	9,990,689	-	17,555,807	6,252,249	4,950,574	-	-	14,740,818	6,473,957	-	-	2,036,991	62,001,085
GENLEDAL	General Ledger Transactions	10,078,254	6,700,279	17,267,282	6,262,941	4,920,976	-	146,739	14,352,718	6,410,661	236,675	-	2,193,389	68,569,914
GENLEDAL	General Ledger Transactions	10,118,801	6,793,514	17,458,251	6,301,080	4,855,747	-	143,965	14,358,525	6,412,892	233,411	-	2,045,673	68,721,858
GENLEDAL	General Ledger Transactions	10,118,801	3,741,927	17,458,251	6,301,080	4,855,747	-	143,965	14,358,525	6,412,892	233,411	-	2,045,673	65,670,271
GENLEDAL	General Ledger Transactions	9,953,125	4,794,451	17,646,079	6,254,232	4,908,976	-	145,530	14,591,541	6,470,360	235,605	-	1,969,970	66,969,868
GENLEDAL	General Ledger Transactions	9,990,689	4,742,699	17,632,007	6,252,249	4,950,574	-	150,604	14,788,680	6,473,957	241,098	-	2,036,991	67,259,548
GENLEDAL	General Ledger Transactions	9,990,689	4,708,342	17,632,007	6,252,249	4,950,574	-	150,604	14,788,680	6,473,957	241,098	-	2,036,991	67,225,191
GPASSGDS	Gross Utility Plant Assets	-	-	215,615,209	-	292,609,641	-	-	-	-	-	-	-	508,224,850
GPASSTAL	Gross Utility Plant Assets	6,525,064,263	-	9,961,355,439	3,968,297,391	1,295,796,845	-	-	-	4,126,085,460	-	-	-	25,876,599,398
GPASSTDS	Gross Utility Plant Assets	3,862,743,756	-	4,971,233,375	2,298,550,082	809,801,131	-	-	-	2,167,542,198	-	-	-	14,109,870,542
GPASSTTN	Gross Utility Plant Assets	2,662,320,507	-	4,774,506,855	1,669,747,309	193,386,073	-	-	-	1,958,543,262	-	-	-	11,258,504,006
GWHOPCPE	Energy Sales	21,065	-	54,762	12,783	5,575	-	-	-	18,876	-	-	6,415	119,477
INSPREAL	Insurance Premiums (Non-Nuclear)	2,647,119	663,023	8,797,723	2,301,081	1,253,350	-	-	549,135	3,395,337	1,139,249	-	133,946	20,879,962
INSPREAL	Insurance Premiums (Non-Nuclear)	2,647,119	243,807	8,797,723	2,301,081	1,253,350	-	-	549,135	3,395,337	1,139,249	-	133,946	20,460,746
ITSPENDA	Total IT Spend	107,469,955	27,076,213	152,622,661	52,493,271	20,937,616	-	23,137	24,313,392	53,376,093	168,286	-	11,098,586	449,579,210
ITSPENDA	Total IT Spend	107,469,955	11,096,424	152,622,661	52,493,271	20,937,616	-	23,137	24,313,392	53,376,093	168,286	-	11,098,586	433,599,421
LBRBILAL	Level of ESI Service	19,625,063	8,065,864	41,818,139	9,753,728	5,673,820	-	12,160	21,038	11,984,609	1,432,196	-	6,603,094	104,989,712
LBRBILAL	Level of ESI Service	18,012,865	6,337,329	36,723,122	9,163,941	4,935,880	-	9,815	26,363	10,651,491	1,393,914	-	5,349,992	92,604,711
LBRBILAL	Level of ESI Service	18,012,865	3,256,924	36,723,122	9,163,941	4,935,880	-	9,815	26,363	10,651,491	1,393,914	-	5,349,992	89,524,306
LBRBILAL	Level of ESI Service	19,826,940	3,588,011	36,960,645	9,483,182	5,044,952	-	10,117	24,703	11,318,304	1,356,849	-	6,104,622	93,718,325
LBRBILAL	Level of ESI Service	22,359,255	4,704,982	46,712,707	10,770,264	6,387,440	-	10,726	14,406	12,302,299	1,655,675	-	6,898,600	111,816,352
LBRBILAL	Level of ESI Service	22,359,255	4,699,212	46,712,707	10,770,264	6,387,440	-	10,726	14,406	12,302,299	1,655,675	-	6,898,600	111,810,582
LBRCOMUN	Level of ESI Service	150,511	53,962	368,936	56,142	40,043	-	-	-	55,989	290,478	-	60,993	1,077,055
LBRCOMUN	Level of ESI Service	128,826	40,240	283,109	53,036	33,390	-	-	-	56,963	257,836	-	48,264	901,664
LBRCOMUN	Level of ESI Service	128,826	22,903	283,109	53,036	33,390	-	-	-	56,963	257,836	-	48,264	884,327
LBRCOMUN	Level of ESI Service	139,105	25,055	286,056	50,145	29,717	-	-	-	52,659	279,649	-	56,043	918,429
LBRCOMUN	Level of ESI Service	151,083	27,778	410,490	60,393	56,045	-	-	-	57,012	337,223	-	62,251	1,162,275
LBRCOMUN	Level of ESI Service	151,083	27,778	410,490	60,393	56,045	-	-	-	57,012	337,223	-	62,251	1,162,275
LBRCORPT	Level of ESI Service	6,049,774	3,353,545	10,912,034	2,930,066	1,636,193	-	10,630	20,997	3,361,919	1,195,360	-	1,618,621	31,089,139
LBRCORPT	Level of ESI Service	5,517,679	2,766,850	9,849,995	2,767,117	1,508,116	-	8,218	26,322	3,062,008	1,141,470	-	1,300,740	27,948,514
LBRCORPT	Level of ESI Service	5,517,679	1,248,737	9,849,995	2,767,117	1,508,116	-	8,218	26,322	3,062,008	1,141,470	-	1,300,740	26,430,401
LBRCORPT	Level of ESI Service	5,745,981	1,367,486	9,633,768	2,871,074	1,495,062	-	8,521	24,619	3,191,412	1,130,881	-	1,312,953	26,781,757
LBRCORPT	Level of ESI Service	6,285,643	1,782,647	10,838,884	3,125,141	1,688,409	-	8,985	14,322	3,252,960	1,299,940	-	1,450,152	29,747,085
LBRCORPT	Level of ESI Service	6,285,643	1,776,929	10,838,884	3,125,141	1,688,409	-	8,985	14,322	3,252,960	1,299,940	-	1,450,152	29,741,367
LBRFDPOL	Level of ESI Service	190,314	127,453	364,972	108,331	45,779	-	150	-	111,448	80,764	-	49,037	1,078,248
LBRFDPOL	Level of ESI Service	188,113	91,617	351,587	117,774	50,081	-	147	-	116,049	73,014	-	36,220	1,024,602
LBRFDPOL	Level of ESI Service	188,113	31,673	351,587	117,774	50,081	-	147	-	116,049	73,014	-	36,220	964,658
LBRFDPOL	Level of ESI Service	192,521	34,235	367,440	112,057	51,596	-	146	-	120,178	83,090	-	39,828	1,001,091
LBRFDPOL	Level of ESI Service	241,320	65,122	448,690	140,325	57,399	-	181	-	141,987	84,587	-	46,830	1,226,441
LBRFDPOL	Level of ESI Service	241,320	65,122	448,690	140,325	57,399	-	181	-	141,987	84,587	-	46,830	1,226,441
LBRFINAN	Level of ESI Service	1,700,708	1,506,079	3,373,750	845,049	453,469	-	9,402	20,866	967,393	570,341	-	522,677	9,969,734
LBRFINAN	Level of ESI Service	1,593,933	1,144,026	3,233,121	806,586	389,149	-	7,061	26,197	931,548	561,930	-	398,822	9,092,372
LBRFINAN	Level of ESI Service	1,593,933	565,011	3,233,121	806,586	389,149	-	7,061	26,197	931,548	561,930	-	398,822	8,513,357
LBRFINAN	Level of ESI Service	1,742,549	678,590	3,127,521	853,730	441,838	-	7,606	24,448	1,009,380	534,156	-	406,937	8,826,755
LBRFINAN	Level of ESI Service	1,999,647	900,347	3,465,983	930,719	513,421	-	7,914	14,165	1,050,755	643,214	-	502,893	10,029,058
LBRFINAN	Level of ESI Service	1,999,647	894,726	3,465,983	930,719	513,421	-	7,914	14,165	1,050,755	643,214	-	502,893	10,023,436
LBRINFOR	Level of ESI Service	2,276,046	684,356	3,847,132	1,184,614	563,875	-	-	-	1,159,389	2,465	-	425,053	10,142,927
LBRINFOR	Level of ESI Service	2,019,841	660,402	3,338,121	1,114,697	485,056	-	-	-	1,108,253	2,039	-	361,886	9,090,296
LBRINFOR	Level of ESI Service	2,019,841	248,137	3,338,121	1,114,697	485,056	-	-	-	1,108,253	2,039	-	361,886	8,678,031
LBRINFOR	Level of ESI Service	2,102,840	241,797	3,314,139	1,126,240	474,445	-	-	-	1,175,683	1,982	-	329,349	8,766,475
LBRINFOR	Level of ESI Service	1,970,560	310,021	3,522,247	1,166,131	485,010	-	-	-	1,156,119	2,715	-	249,249	8,862,052
LBRINFOR	Level of ESI Service	1,970,560	310,021	3,522,247	1,166,131	485,010	-	-	-	1,156,119	2,715	-	249,249	8,862,052
LBRLEGAL	Level of ESI Service	811,540	343,672	1,523,769	393,160	380,753	-	-	-	694,784	239,482	-	225,537	4,612,696
LBRLEGAL	Level of ESI Service	711,305	286,763	1,287,163	348,580	411,191	-	-	-	478,228	237,354	-	138,173	3,898,758
LBRLEGAL	Level of ESI Service	711,305	125,205	1,287,163	348,580	411,191	-	-	-	478,228	237,354	-	138,173	3,737,200
LBRLEGAL	Level of ESI Service	731,703	152,112	1,285,991	423,409	364,392	-	-	-	497,344	219,194	-	181,007	3,855,153
LBRLEGAL	Level of ESI Service	925,930	179,508	1,488,019	470,613	415,232	-	-	-	487,830	223,170	-	233,097	4,423,398
LBRLEGAL	Level of ESI Service	925,930	179,508	1,488,019	470,613	415,232	-	-	-	487,830	223,170	-	233,097	4,423,398
LBRSUPCN	Level of ESI Service	804,527	408,022	1,733,747	355,392	128,772	-	-	-	615,441	1,416	-	388,913	4,436,230
LBRSUPCN	Level of ESI Service	756,109	352,778	1,577,262	357,809	100,798	-	-	-	599,096	940	-	384,834	4,129,626
LBRSUPCN	Level of ESI Service	756,109	196,535	1,577,262	357,809	100,798	-	-	-	599,096	940	-	384,834	3,973,383
LBRSUPCN	Level of ESI Service	822,966	200,702	1,611,315	368,475	99,057	-	-	-	619,021	967	-	406,444	4,128,947
LBRSUPCN	Level of ESI Service	393,275	183,890	796,244	141,855	37,681	-	-	-	232,815	374	-	276,659	2,062,793
LBRSUPCN	Level of ESI Service	393,275	183,890	796,244	141,855	37,681	-	-	-	232,815	374	-	276,659	2,062,793
LBRUTOPN	Level of ESI Service	2,915,706	6,486	8,085,050	1,992,108	2,206,402	-	-	-	2,008,639	4,072	-	64,736	17,283,198
LBRUTOPN	Level of ESI Service	2,679,718	2,939	6,284,814	1,880,540	1,932,064	-	-	-	1,740,975	2,403	-	48,683	14,572,136
LBRUTOPN	Level of ESI Service	2,679,718	1,202	6,284,814	1,880,540	1,932,064	-	-	-	1,740,975	2,403	-	48,683	14,570,400
LBRUTOPN	Level of ESI Service	2,923,258	3,433	6,742,587	1,986,003	2,042,793	-	-	-	1,947,801	2,935	-	64,841	15,713,651
LBRUTOPN	Level of ESI Service	3,301,258	2,715	9,970,400	2,404,187	2,759,122	-	-	-	2,262,542	3,010	-	77,914	20,781,147

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
LBRUTOPN	Level of ESI Service	3,301,258	2,715	9,970,400	2,404,187	2,759,122	-	-	-	2,262,542	3,010	-	77,914	20,781,147
LVLSVCAL	Level of ESI Service	79,205,750	29,408,716	157,436,614	41,001,493	23,577,752	-	42,787	56,548	47,163,335	7,417,409	-	22,566,722	407,877,126
LVLSVCAL	Level of ESI Service	64,069,227	20,071,060	127,096,613	33,725,108	18,591,139	-	31,211	64,059	38,540,938	5,746,608	-	16,316,461	324,252,423
LVLSVCAL	Level of ESI Service	64,069,227	10,382,839	127,096,613	33,725,108	18,591,139	-	31,211	64,059	38,540,938	5,746,608	-	16,316,461	314,564,202
LVLSVCAL	Level of ESI Service	83,938,926	13,641,517	153,986,402	42,688,633	23,137,673	-	41,333	71,425	48,305,283	5,978,617	-	21,858,477	393,648,285
LVLSVCAL	Level of ESI Service	83,718,241	14,528,431	158,120,015	41,309,698	23,818,211	-	34,575	31,565	45,312,840	5,476,106	-	24,298,526	396,648,208
LVLSVCAL	Level of ESI Service	83,718,241	14,528,431	158,120,015	41,309,698	23,818,211	-	34,575	31,565	45,312,840	5,476,106	-	24,298,526	396,648,208
MACCTALL	Managed Accounts	11,571	-	24,736	6,822	4,173	-	-	-	9,359	-	-	-	56,661
MACCTNLA	Managed Accounts	11,571	-	-	6,822	-	-	-	-	9,359	-	-	-	27,752
MACCTXTX	Managed Accounts	11,571	-	24,736	6,822	4,173	-	-	-	-	-	-	-	47,302
NETPPEAL	Property, Plant, and Equipment	8,050,557,658	385,834,468	17,285,220,638	4,117,858,748	1,459,703,553	-	26,024,801	352,121,445	4,917,745,885	4,827,743	-	2,511,175,772	39,111,070,711
NETPPEAL	Property, Plant, and Equipment	8,050,557,658	122,368,511	17,285,220,638	4,117,858,748	1,459,703,553	-	26,024,801	352,121,445	4,917,745,885	4,827,743	-	2,511,175,772	38,847,604,754
PCNUMALL	Personal Computers	3,122	2,128	4,572	984	370	-	-	8,056	790	-	-	1,107	21,129
PCNUMALL	Personal Computers	3,122	981	4,572	984	370	-	-	8,056	790	-	-	1,107	19,982
PCNUMXNR	Personal Computers	3,122	-	4,572	984	370	-	-	8,056	790	-	-	1,107	19,001
PCNUMXNR	Personal Computers	3,122	-	4,572	984	370	-	-	8,056	790	-	-	1,107	19,001
PKLDEXAM	Peak Load	-	-	8,336	-	936	-	-	-	3,033	-	-	-	12,305
PKLDLGNL	Peak Load	-	-	8,336	-	936	-	-	-	-	-	-	-	9,272
PKLDXEAI	Peak Load	-	-	8,336	2,304	936	-	-	-	3,033	-	-	-	14,609
PKLOADAL	Peak Load	3,539	-	8,336	2,304	936	-	-	-	3,033	-	-	-	18,148
PRCHKALL	Paychecks	66,847	44,564	92,282	21,121	8,500	-	-	109,471	18,273	-	-	23,488	384,546
PRCHKALL	Paychecks	66,847	20,528	92,282	21,121	8,500	-	-	109,471	18,273	-	-	23,488	360,510
PWRSNUCA	Nuclear Units	2	1	1	-	-	-	-	-	-	-	-	-	4
PWRSNUCA	Nuclear Units	2	1	1	-	-	-	-	-	-	-	-	-	4
RADIOALL	Radio Usage	3,235,265	-	7,822,179	14,123,001	3,327,210	-	-	3,173	1,577,973	-	-	-	30,088,801
RADIOALL	Radio Usage	3,635,125	-	2,600,390	4,670,520	763,799	-	-	9,310	1,706,320	-	-	-	13,385,464
RADIOALL	Radio Usage	5,456,066	-	7,821,736	17,407,974	2,783,642	-	-	-	1,666,618	-	-	-	35,136,036
RECDMGNT	Records Management	1,259	26	1,715	751	304	-	-	3,224	650	-	-	-	7,929
SCDSPALL	Supply Chain - Procurement Total Spending	171,890,927	-	203,873,464	120,732,886	44,152,913	-	-	11,850,045	95,894,563	-	-	-	648,394,799
SCDSPALL	Supply Chain - Procurement Total Spending	198,737,447	-	258,303,313	158,050,222	32,062,810	-	-	33,187,491	181,816,840	-	-	-	862,158,123
SCDSPALL	Supply Chain - Procurement Total Spending	198,737,447	-	258,303,313	158,050,222	32,062,810	-	-	33,187,491	181,816,840	-	-	-	862,158,123
SCFSPALL	Supply Chain - Procurement Total Spending	157,694,904	-	467,297,871	68,157,420	69,554,592	-	-	1,199,866	405,867,775	-	-	-	1,169,772,427
SCFSPALL	Supply Chain - Procurement Total Spending	164,008,688	-	243,408,367	86,645,352	64,350,957	-	-	1,821,578	258,371,393	-	-	-	818,606,335
SCFSPALL	Supply Chain - Procurement Total Spending	164,008,688	-	243,408,367	86,645,352	64,350,957	-	-	1,821,578	258,371,393	-	-	-	818,606,335
SCLDTMLS	Supply Chain - Labor Dollars	7,667,979	-	13,829,553	2,336,398	682,056	-	-	-	2,615,516	-	-	-	27,131,502
SCLDTMLS	Supply Chain - Labor Dollars	8,485,968	-	14,322,458	2,545,517	757,505	-	-	-	4,107,050	-	-	-	30,218,498
SCMATRAN	Supply Chain Materials Transactions	444,682	155,200	404,915	145,168	43,082	-	-	13,705	156,984	-	-	69,779	1,433,515
SCMATRAN	Supply Chain Materials Transactions	444,682	154,507	404,915	145,168	43,082	-	-	13,705	156,984	-	-	69,779	1,432,822
SCMATRAN	Supply Chain Materials Transactions	444,682	61,408	404,915	145,168	43,082	-	-	13,705	156,984	-	-	69,779	1,339,723
SCMATXNU	Supply Chain Materials Transactions	328,814	693	336,517	145,168	43,082	-	-	13,705	156,984	-	-	-	1,024,964
SCMATXNU	Supply Chain Materials Transactions	328,814	-	336,517	145,168	43,082	-	-	13,705	156,984	-	-	-	1,024,271
SCMATXNU	Supply Chain Materials Transactions	328,814	-	336,517	145,168	43,082	-	-	13,705	156,984	-	-	-	1,024,271
SCPSPALL	Supply Chain - Procurement Total Spending	854,326,436	258,617,812	1,551,220,216	412,288,916	182,771,874	-	-	361,851,597	772,165,373	6,310,046	-	147,763,604	4,547,315,874
SCPSPALL	Supply Chain - Procurement Total Spending	933,999,858	169,324,738	1,300,017,115	484,365,559	186,469,887	-	-	291,045,035	823,667,155	4,315,833	-	290,611,307	4,483,816,487
SCPSPALL	Supply Chain - Procurement Total Spending	933,999,858	94,894,298	1,300,017,115	484,365,559	186,469,887	-	-	291,045,035	823,667,155	4,315,833	-	290,611,307	4,409,386,047
SCPSPXNC	Supply Chain - Procurement Total Spending	660,718,788	16,722,178	1,175,459,526	412,288,916	182,771,874	-	-	361,851,597	772,165,373	6,310,046	-	-	3,588,288,298
SCPSPXNC	Supply Chain - Procurement Total Spending	706,247,763	17,357,863	1,075,298,110	484,365,559	186,469,887	-	-	291,045,035	823,667,155	4,315,833	-	-	3,588,767,206
SCPSPXNC	Supply Chain - Procurement Total Spending	706,247,763	17,357,863	1,075,298,110	484,365,559	186,469,887	-	-	291,045,035	823,667,155	4,315,833	-	-	3,588,767,206
SCRSPALL	Supply Chain - Procurement Total Spending	854,326,436	-	1,549,350,693	412,288,916	182,771,874	-	-	361,851,597	772,165,373	-	-	147,763,604	4,280,518,493
SCRSPALL	Supply Chain - Procurement Total Spending	933,999,858	-	1,300,017,115	484,365,559	186,469,887	-	-	291,045,035	823,667,155	-	-	290,611,307	4,310,175,916
SCRSPALL	Supply Chain - Procurement Total Spending	933,999,858	-	1,300,017,115	484,365,559	186,469,887	-	-	291,045,035	823,667,155	-	-	290,611,307	4,310,175,916
SCTDSPAL	Supply Chain - Procurement Total Spending	331,624,786	-	619,681,081	277,915,339	61,935,616	-	-	86,703,035	308,413,084	-	-	-	1,686,272,941
SCTDSPAL	Supply Chain - Procurement Total Spending	330,927,501	-	679,986,739	315,284,837	47,089,130	-	-	73,387,422	462,738,293	-	-	-	1,909,413,922
SCTDSPAL	Supply Chain - Procurement Total Spending	330,927,501	-	679,986,739	315,284,837	47,089,130	-	-	73,387,422	462,738,293	-	-	-	1,909,413,922
SCTSPALL	Supply Chain - Procurement Total Spending	159,733,859	-	415,807,616	157,182,453	17,782,702	-	-	74,852,989	212,518,522	-	-	-	1,037,878,142
SCTSPALL	Supply Chain - Procurement Total Spending	132,190,054	-	421,683,426	157,234,615	15,026,320	-	-	40,199,931	280,921,453	-	-	-	1,047,255,800
SCTSPALL	Supply Chain - Procurement Total Spending	132,190,054	-	421,683,426	157,234,615	15,026,320	-	-	40,199,931	280,921,453	-	-	-	1,047,255,800
SENUCALL	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SENUCALL	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SENUCXVY	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SENUCXVY	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SENXVYFP	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SENXVYFP	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SNSITEAL	Nuclear Sites	1	1	2	-	-	-	-	-	-	-	-	1	5
SNUCSITE	Nuclear Sites	1	1	2	-	-	-	-	-	-	-	-	1	5
SNUCSITX	Nuclear Sites	1	-	2	-	-	-	-	-	-	-	-	1	4
SNUCUNIT	Nuclear Units	2	1	2	-	-	-	-	-	-	-	-	1	6
SNUCUNIT	Nuclear Units	2	1	2	-	-	-	-	-	-	-	-	1	6
SNUNEALL	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1
SNUNEALL	Nuclear Units	-	1	-	-	-	-	-	-	-	-	-	-	1

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

Entergy Services, LLC
Billing Methods

Billing Method	Cost Driver Title	STATISTICS												
		EAL	EEI	ELL	EML	ENOL	EOI	EPL	ESL	ETI	ETR	Other	SERI	TOTAL
SNUNITAL	Nuclear Units	2	1	2	-	-	-	-	-	-	-	-	1	6
SNUNITAL	Nuclear Units	2	1	2	-	-	-	-	-	-	-	-	1	6
SNUX7877	Nuclear Sites	1	1	2	-	-	-	-	-	-	-	-	1	5
SQFTALLC	Square Footage	940,039	12,212	814,934	433,338	173,286	-	-	1,788,074	486,076	1,413	-	1,386	4,650,758
SQFTALLC	Square Footage	940,039	5,444	814,934	433,338	173,286	-	-	1,788,074	486,076	1,413	-	1,386	4,643,990
SUBSTRAL	Distribution Substations Transformers	519	-	1,014	350	53	-	-	-	441	-	-	-	2,377
TELPHALL	Telephones	5,891	3,154	8,356	1,556	576	-	-	7,637	1,304	-	-	1,993	30,467
TELPHALL	Telephones	5,891	134	8,356	1,556	576	-	-	7,637	1,304	-	-	1,993	27,447
TRALINOP	Transmission Line Miles	5,814	-	6,100	3,419	139	-	-	-	2,773	-	-	-	18,245
TRANSPND	Capital Construction Plan	73,803,308	-	529,482,150	155,712,497	28,917,225	-	-	-	203,668,126	-	-	-	991,583,306
TRASUBOP	Substations	400	-	470	218	22	-	-	-	245	-	-	-	1,355
TRLNTXLG	Transmission Lines/Substations Composite	-	-	3,475	-	-	-	-	-	1,744	-	-	-	5,219
TRSBLNOP	Transmission Lines/Substations Composite	3,061	-	3,475	1,710	138	-	-	-	1,744	-	-	-	10,128
VEHCLFOS	Vehicles	166	-	139	61	5	-	-	-	35	-	-	-	406
VEHCLNUC	Vehicles	133	-	212	-	-	-	-	-	-	-	-	99	444
VEHCLUSG	Vehicles	1,421	-	1,914	906	332	-	-	135	709	-	-	-	5,417

This billing method list includes all billing methods used by ESL during the test year to bill an Entergy affiliate.
Amounts may not add or tie due to rounding.

EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	14000	19000	1B000	1Q000	22000	25000	4D000	4L000
1	APPSUNIX	Server and Mainframe Usage - UNIX	1/1/2021	14,233	73	11	-	18	19	-	11	46
2	APPSUNIX	Server and Mainframe Usage - UNIX	2/1/2021	16,854	65	10	-	14	14	-	10	31
3	APPSUNIX	Server and Mainframe Usage - UNIX	4/1/2021	18,506	55	11	-	13	13	-	11	26
4	APPSUNIX	Server and Mainframe Usage - UNIX	6/1/2021	7,810	55	11	-	13	13	-	11	26
5	APPSUNIX	Server and Mainframe Usage - UNIX	12/1/2021	7,799	55	11	-	13	13	-	11	26
6	APPSUPAL	Server and Mainframe Usage - Composite	1/1/2021	17,193	86	13	-	21	23	-	13	52
7	APPSUPAL	Server and Mainframe Usage - Composite	2/1/2021	17,701	67	11	-	14	15	-	11	33
8	APPSUPAL	Server and Mainframe Usage - Composite	4/1/2021	19,363	57	11	-	14	14	-	11	27
9	APPSUPAL	Server and Mainframe Usage - Composite	6/1/2021	8,225	57	11	-	14	14	-	11	27
10	APPSUPAL	Server and Mainframe Usage - Composite	12/1/2021	8,214	57	11	-	14	14	-	11	27
11	APPSWINT	Server and Mainframe Usage - NTS	1/1/2021	2,946	13	-	-	3	3	-	-	7
12	APPSWINT	Server and Mainframe Usage - NTS	2/1/2021	844	3	-	-	1	1	-	-	2
13	APPSWINT	Server and Mainframe Usage - NTS	4/1/2021	852	2	-	-	-	-	-	-	1
14	APPSWINT	Server and Mainframe Usage - NTS	6/1/2021	410	2	-	-	-	-	-	-	1
15	APPSWINT	Server and Mainframe Usage - NTS	12/1/2021	410	2	-	-	-	-	-	-	1
16	APTRNALL	Accounts Payable Transactions	1/1/2021	123,793	189	-	-	-	-	-	-	167
17	APTRNALL	Accounts Payable Transactions	6/1/2021	64,857	189	-	-	-	-	-	-	167
18	ARTRNALL	Accounts Receivable Invoices	1/1/2021	2,155	-	-	-	2	-	-	-	162
19	ARTRNALL	Accounts Receivable Invoices	2/1/2021	2,213	-	-	-	2	-	-	-	162
20	ARTRNALL	Accounts Receivable Invoices	6/1/2021	1,706	-	-	-	2	-	-	-	162
21	ASSTEWCB	Total Assets - Wholesale Commodity Business	1/1/2021	3,296,118	2,647	-	-	-	-	-	-	28,677
22	ASSTEWCB	Total Assets - Wholesale Commodity Business	2/1/2021	3,303,284	2,647	-	-	-	-	-	-	28,677
23	ASSTEWCB	Total Assets - Wholesale Commodity Business	3/1/2021	3,303,284	2,647	-	-	-	-	-	-	28,677
24	ASSTEWCB	Total Assets - Wholesale Commodity Business	6/1/2021	1,128,873	2,647	-	-	-	-	-	-	28,677
25	ASSTNREG	Total Assets - Non-Regulated BU's	1/1/2021	3,488,034	2,647	-	-	-	-	-	-	28,677
26	ASSTNREG	Total Assets - Non-Regulated BU's	2/1/2021	3,495,200	2,647	-	-	-	-	-	-	28,677
27	ASSTNREG	Total Assets - Non-Regulated BU's	3/1/2021	3,495,200	2,647	-	-	-	-	-	-	28,677
28	ASSTNREG	Total Assets - Non-Regulated BU's	6/1/2021	1,320,789	2,647	-	-	-	-	-	-	28,677
29	ASSTSALL	Total Assets	1/1/2021	3,625,867	-	-	-	-	-	-	-	28,677
30	ASSTSALL	Total Assets	6/1/2021	1,451,456	-	-	-	-	-	-	-	28,677
31	BNKACCTA	Bank Accounts	1/1/2021	124	20	2	-	4	4	-	2	2
32	BNKACCTA	Bank Accounts	2/1/2021	124	20	2	-	4	4	-	2	2
33	BNKACCTA	Bank Accounts	6/1/2021	103	20	2	-	4	4	-	2	2
34	BNKACCTA	Bank Accounts	12/1/2021	101	20	2	-	4	4	-	2	2
35	COMCLAIM	Workers' Compensation Claims	1/1/2021	2	-	-	-	-	-	-	-	-
36	DIR69000	100% to ENHC1 (BU 69000)	1/1/2021	1	-	-	-	-	-	-	-	-
37	DIR69000	100% to ENHC1 (BU 69000)	5/1/2021	1	-	-	-	-	-	-	-	-
38	DIR69000	100% to ENHC1 (BU 69000)	9/1/2021	1	-	-	-	-	-	-	-	-
39	DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	1/1/2021	1	-	-	-	-	-	-	-	-
40	DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	5/1/2021	1	-	-	-	-	-	-	-	-
41	DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	9/1/2021	1	-	-	-	-	-	-	-	-
42	DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	1/1/2021	1	-	-	-	-	-	-	-	-
43	DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	5/1/2021	1	-	-	-	-	-	-	-	-
44	DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	9/1/2021	1	-	-	-	-	-	-	-	-
45	DIRCT7MH	100% to BU 7MH00	5/1/2021	1	-	-	-	-	-	-	-	-
46	DIRCT7MH	100% to BU 7MH00	9/1/2021	1	-	-	-	-	-	-	-	-
47	DIRCTEEI	100% to EEI (BU 81000)	1/1/2021	1	-	-	-	-	-	-	-	-
48	DIRCTEEI	100% to EEI (BU 81000)	5/1/2021	1	-	-	-	-	-	-	-	-
49	DIRCTEEI	100% to EEI (BU 81000)	9/1/2021	1	-	-	-	-	-	-	-	-
50	DIRCTENU	100% to ENUCO (BU 80000)	1/1/2021	1	-	-	-	-	-	-	-	-
51	DIRCTENU	100% to ENUCO (BU 80000)	5/1/2021	1	-	-	-	-	-	-	-	-
52	DIRCTENU	100% to ENUCO (BU 80000)	9/1/2021	1	-	-	-	-	-	-	-	-
53	DIRECT14	100% to ENI (BU 14000)	1/1/2021	1	1	-	-	-	-	-	-	-
54	DIRECT14	100% to ENI (BU 14000)	5/1/2021	1	1	-	-	-	-	-	-	-
55	DIRECT14	100% to ENI (BU 14000)	9/1/2021	1	1	-	-	-	-	-	-	-
56	DIRECT19	100% to EIH (BU 19000)	1/1/2021	1	-	1	-	-	-	-	-	-
57	DIRECT19	100% to EIH (BU 19000)	5/1/2021	1	-	1	-	-	-	-	-	-
58	DIRECT19	100% to EIH (BU 19000)	9/1/2021	1	-	1	-	-	-	-	-	-
59	DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	1/1/2021	1	-	-	1	-	-	-	-	-
60	DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	5/1/2021	1	-	-	1	-	-	-	-	-
61	DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	9/1/2021	1	-	-	1	-	-	-	-	-
62	DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	1/1/2021	1	-	-	-	1	-	-	-	-
63	DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	5/1/2021	1	-	-	-	1	-	-	-	-
64	DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	9/1/2021	1	-	-	-	1	-	-	-	-
65	DIRECT22	100% to EILTD (BU 22000)	1/1/2021	1	-	-	-	-	1	-	-	-
66	DIRECT22	100% to EILTD (BU 22000)	5/1/2021	1	-	-	-	-	1	-	-	-
67	DIRECT22	100% to EILTD (BU 22000)	9/1/2021	1	-	-	-	-	1	-	-	-
68	DIRECT25	100% to EHC (BU 25000)	1/1/2021	1	-	-	-	-	-	1	-	-
69	DIRECT25	100% to EHC (BU 25000)	5/1/2021	1	-	-	-	-	-	1	-	-
70	DIRECT25	100% to EHC (BU 25000)	9/1/2021	1	-	-	-	-	-	1	-	-
71	DIRECT4D	100% to EKH3 (BU 4D000)	1/1/2021	1	-	-	-	-	-	-	1	-
72	DIRECT4D	100% to EKH3 (BU 4D000)	5/1/2021	1	-	-	-	-	-	-	1	-
73	DIRECT4D	100% to EKH3 (BU 4D000)	9/1/2021	1	-	-	-	-	-	-	1	-
74	DIRECT4L	100% to EWOML (BU 4L000)	1/1/2021	1	-	-	-	-	-	-	-	1

Amounts may not add or tie due to rounding.
(b) These EEI totals can be found on Exhibit BPH-15 Attachment 6b under column T

EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	14000	19000	1B000	1Q000	22000	25000	4D000	4L000
75	DIRECT4L	100% to EWOML (BU 4L000)	5/1/2021	1	-	-	-	-	-	-	-	1
76	DIRECT4L	100% to EWOML (BU 4L000)	9/1/2021	1	-	-	-	-	-	-	-	1
77	DIRECT57	100% to ENGC (BU 57000)	1/1/2021	1	-	-	-	-	-	-	-	-
78	DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000	1/1/2021	1	-	-	-	-	-	-	-	-
79	DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000	5/1/2021	1	-	-	-	-	-	-	-	-
80	DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 60000	9/1/2021	1	-	-	-	-	-	-	-	-
81	DIRECT62	100% to ETC (BU 62000)	1/1/2021	1	-	-	-	-	-	-	-	-
82	DIRECT62	100% to ETC (BU 62000)	5/1/2021	1	-	-	-	-	-	-	-	-
83	DIRECT62	100% to ETC (BU 62000)	9/1/2021	1	-	-	-	-	-	-	-	-
84	DIRECT75	100% to BU 75000	5/1/2021	1	-	-	-	-	-	-	-	-
85	DIRECT75	100% to BU 75000	9/1/2021	1	-	-	-	-	-	-	-	-
86	DIRECT76	100% to EGI (BU 76000)	1/1/2021	1	-	-	-	-	-	-	-	-
87	DIRECT76	100% to EGI (BU 76000)	5/1/2021	1	-	-	-	-	-	-	-	-
88	DIRECT76	100% to EGI (BU 76000)	9/1/2021	1	-	-	-	-	-	-	-	-
89	DIRECT77	100% to ENIP3 (BU 77000)	1/1/2021	1	-	-	-	-	-	-	-	-
90	DIRECT77	100% to ENIP3 (BU 77000)	5/1/2021	1	-	-	-	-	-	-	-	-
91	DIRECT77	100% to ENIP3 (BU 77000)	9/1/2021	1	-	-	-	-	-	-	-	-
92	DIRECT78	100% to EFP (BU 78000)	1/1/2021	1	-	-	-	-	-	-	-	-
93	DIRECT78	100% to EFP (BU 78000)	5/1/2021	1	-	-	-	-	-	-	-	-
94	DIRECT78	100% to EFP (BU 78000)	9/1/2021	1	-	-	-	-	-	-	-	-
95	DIRECT7A	100% to ENIP2 (BU 7A000)	1/1/2021	1	-	-	-	-	-	-	-	-
96	DIRECT7A	100% to ENIP2 (BU 7A000)	5/1/2021	1	-	-	-	-	-	-	-	-
97	DIRECT7A	100% to ENIP2 (BU 7A000)	9/1/2021	1	-	-	-	-	-	-	-	-
98	DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	1/1/2021	1	-	-	-	-	-	-	-	-
99	DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	5/1/2021	1	-	-	-	-	-	-	-	-
100	DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	9/1/2021	1	-	-	-	-	-	-	-	-
101	DIRECT7M	100% to ENVIC (BU 7M000)	1/1/2021	1	-	-	-	-	-	-	-	-
102	DIRECT7M	100% to ENVIC (BU 7M000)	5/1/2021	1	-	-	-	-	-	-	-	-
103	DIRECT7M	100% to ENVIC (BU 7M000)	9/1/2021	1	-	-	-	-	-	-	-	-
104	DIRECT7R	100% to VYARM (BU 7R000)	1/1/2021	1	-	-	-	-	-	-	-	-
105	DIRECT7R	100% to VYARM (BU 7R000)	5/1/2021	1	-	-	-	-	-	-	-	-
106	DIRECT7R	100% to VYARM (BU 7R000)	9/1/2021	1	-	-	-	-	-	-	-	-
107	DIRECT7T	100% to ENNEB (BU 7T000)	1/1/2021	1	-	-	-	-	-	-	-	-
108	DIRECT7T	100% to ENNEB (BU 7T000)	5/1/2021	1	-	-	-	-	-	-	-	-
109	DIRECT7T	100% to ENNEB (BU 7T000)	9/1/2021	1	-	-	-	-	-	-	-	-
110	DIRECT84	100% to TLG (BU 84000)	1/1/2021	1	-	-	-	-	-	-	-	-
111	DIRECT84	100% to TLG (BU 84000)	5/1/2021	1	-	-	-	-	-	-	-	-
112	DIRECT84	100% to TLG (BU 84000)	9/1/2021	1	-	-	-	-	-	-	-	-
113	DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8	1/1/2021	1	-	-	-	-	-	-	-	-
114	DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8	5/1/2021	1	-	-	-	-	-	-	-	-
115	DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8	9/1/2021	1	-	-	-	-	-	-	-	-
116	DIRECT8G	100% to EGASO (BU 8G000)	1/1/2021	1	-	-	-	-	-	-	-	-
117	DIRECT8G	100% to EGASO (BU 8G000)	5/1/2021	1	-	-	-	-	-	-	-	-
118	DIRECT8G	100% to EGASO (BU 8G000)	9/1/2021	1	-	-	-	-	-	-	-	-
119	DIRECT8M	100% to EPOUS (BU 8M000)	1/1/2021	1	-	-	-	-	-	-	-	-
120	DIRECT8M	100% to EPOUS (BU 8M000)	5/1/2021	1	-	-	-	-	-	-	-	-
121	DIRECT8M	100% to EPOUS (BU 8M000)	9/1/2021	1	-	-	-	-	-	-	-	-
122	DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	1/1/2021	1	-	-	-	-	-	-	-	-
123	DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	5/1/2021	1	-	-	-	-	-	-	-	-
124	DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	9/1/2021	1	-	-	-	-	-	-	-	-
125	DIRECTNA	100% to ENPAL (BU NA000)	1/1/2021	1	-	-	-	-	-	-	-	-
126	DIRECTNA	100% to ENPAL (BU NA000)	5/1/2021	1	-	-	-	-	-	-	-	-
127	DIRECTNA	100% to ENPAL (BU NA000)	9/1/2021	1	-	-	-	-	-	-	-	-
128	DIRECTX6	100% to EPRS (BU X6222)	1/1/2021	1	-	-	-	-	-	-	-	-
129	DIRECTX6	100% to EPRS (BU X6222)	5/1/2021	1	-	-	-	-	-	-	-	-
130	DIRECTX6	100% to EPRS (BU X6222)	9/1/2021	1	-	-	-	-	-	-	-	-
131	DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	1/1/2021	1	-	-	-	-	-	-	-	-
132	DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	5/1/2021	1	-	-	-	-	-	-	-	-
133	DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	9/1/2021	1	-	-	-	-	-	-	-	-
134	DIRECTXU	100% to EAM (BU XU226)	1/1/2021	1	-	-	-	-	-	-	-	-
135	DIRECTXU	100% to EAM (BU XU226)	5/1/2021	1	-	-	-	-	-	-	-	-
136	DIRECTXU	100% to EAM (BU XU226)	9/1/2021	1	-	-	-	-	-	-	-	-
137	DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	1/1/2021	1	-	-	-	-	-	-	-	-
138	DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	5/1/2021	1	-	-	-	-	-	-	-	-
139	DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	9/1/2021	1	-	-	-	-	-	-	-	-
140	DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	1/1/2021	1	-	-	-	-	-	-	-	-
141	DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	5/1/2021	1	-	-	-	-	-	-	-	-
142	DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	9/1/2021	1	-	-	-	-	-	-	-	-
143	DIRNG000	100% to ENPM (BU NG000)	1/1/2021	1	-	-	-	-	-	-	-	-
144	DIRNG000	100% to ENPM (BU NG000)	5/1/2021	1	-	-	-	-	-	-	-	-
145	DIRNG000	100% to ENPM (BU NG000)	9/1/2021	1	-	-	-	-	-	-	-	-
146	DIRYS223	100% to WP-EPGOC (BU YS223)	1/1/2021	1	-	-	-	-	-	-	-	-
147	DIRYS223	100% to WP-EPGOC (BU YS223)	5/1/2021	1	-	-	-	-	-	-	-	-
148	DIRYS223	100% to WP-EPGOC (BU YS223)	9/1/2021	1	-	-	-	-	-	-	-	-

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EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	14000	19000	1B000	1Q000	22000	25000	4D000	4L000
149	EMPLOYAL	Full-Time and Part-Time Employees	1/1/2021	1,422	-	-	-	-	-	-	-	-
150	EMPLOYAL	Full-Time and Part-Time Employees	6/1/2021	659	-	-	-	-	-	-	-	-
151	EMPNONRG	Non-Regulated Employees	1/1/2021	1,410	-	-	-	-	-	-	-	-
152	EMPNONRG	Non-Regulated Employees	6/1/2021	647	-	-	-	-	-	-	-	-
153	EMPXENUC	Employees - Excluding ENUC	1/1/2021	33	-	-	-	-	-	-	-	-
154	EMPXENUC	Employees - Excluding ENUC	6/1/2021	33	-	-	-	-	-	-	-	-
155	GENLEDAL	General Ledger Transactions	1/1/2021	6,700,279	171,674	34,084	-	37,453	39,351	-	33,854	157,252
156	GENLEDAL	General Ledger Transactions	4/1/2021	6,793,514	173,677	33,109	-	36,447	35,809	-	32,861	151,681
157	GENLEDAL	General Ledger Transactions	6/1/2021	3,741,927	173,677	33,109	-	36,447	35,809	-	32,861	151,681
158	GENLEDAL	General Ledger Transactions	7/1/2021	4,794,451	169,760	33,229	-	47,515	35,125	-	32,983	153,449
159	GENLEDAL	General Ledger Transactions	10/1/2021	4,742,699	195,482	33,581	-	73,943	34,381	-	33,333	155,396
160	GENLEDAL	General Ledger Transactions	12/1/2021	4,708,342	195,482	33,581	-	73,943	34,381	-	33,333	155,396
161	INSPREAL	Insurance Premiums	1/1/2021	663,023	1,635	-	-	-	-	-	-	-
162	INSPREAL	Insurance Premiums	6/1/2021	243,807	1,635	-	-	-	-	-	-	-
163	ITSPENDA	Information Technology Total Spending	1/1/2021	27,076,213	57,605	-	-	-	-	-	-	31,998
164	ITSPENDA	Information Technology Total Spending	6/1/2021	11,096,424	57,605	-	-	-	-	-	-	31,998
165	LBRBILAL	ESL Labor Costs Billed	1/1/2021	8,065,864	42,720	-	-	-	-	-	-	49,884
166	LBRBILAL	ESL Labor Costs Billed	4/1/2021	6,337,329	25,062	-	-	-	-	-	-	45,389
167	LBRBILAL	ESL Labor Costs Billed	6/1/2021	3,256,924	25,062	-	-	-	-	-	-	45,389
168	LBRBILAL	ESL Labor Costs Billed	7/1/2021	3,588,011	32,480	-	-	29,937	-	-	-	36,782
169	LBRBILAL	ESL Labor Costs Billed	10/1/2021	4,704,982	66,639	-	-	248,479	-	-	-	39,693
170	LBRBILAL	ESL Labor Costs Billed	12/1/2021	4,699,212	66,639	-	-	248,479	-	-	-	39,693
171	LBRCOMUN	ESL Labor Billed - Communications	1/1/2021	53,962	301	-	-	-	-	-	-	-
172	LBRCOMUN	ESL Labor Billed - Communications	4/1/2021	40,240	1,139	-	-	-	-	-	-	-
173	LBRCOMUN	ESL Labor Billed - Communications	6/1/2021	22,903	1,139	-	-	-	-	-	-	-
174	LBRCOMUN	ESL Labor Billed - Communications	7/1/2021	25,055	54	-	-	-	-	-	-	-
175	LBRCOMUN	ESL Labor Billed - Communications	10/1/2021	27,778	-	-	-	-	-	-	-	-
176	LBRCOMUN	ESL Labor Billed - Communications	12/1/2021	27,778	-	-	-	-	-	-	-	-
177	LBRCORPT	ESL Labor Billed - Corporate	1/1/2021	3,353,545	42,282	2,076	-	4,620	3,978	-	2,076	48,155
178	LBRCORPT	ESL Labor Billed - Corporate	4/1/2021	2,766,850	24,919	1,658	-	3,780	2,939	-	1,658	44,007
179	LBRCORPT	ESL Labor Billed - Corporate	6/1/2021	1,248,737	24,919	1,658	-	3,780	2,939	-	1,658	44,007
180	LBRCORPT	ESL Labor Billed - Corporate	7/1/2021	1,367,486	32,278	-	-	23,082	2,717	-	-	35,309
181	LBRCORPT	ESL Labor Billed - Corporate	10/1/2021	1,782,647	51,744	1,643	-	80,713	2,806	-	1,643	38,087
182	LBRCORPT	ESL Labor Billed - Corporate	12/1/2021	1,776,929	51,744	1,643	-	80,713	2,806	-	1,643	38,087
183	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	1/1/2021	127,453	-	-	-	-	-	-	-	150
184	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	4/1/2021	91,617	-	-	-	-	-	-	-	124
185	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	6/1/2021	31,673	-	-	-	-	-	-	-	124
186	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	7/1/2021	34,235	-	-	-	-	-	-	-	121
187	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	10/1/2021	65,122	-	-	-	-	-	-	-	151
188	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	12/1/2021	65,122	-	-	-	-	-	-	-	151
189	LBRFINAN	ESL Labor Billed - Finance	1/1/2021	1,506,079	40,159	1,981	-	4,524	3,788	-	1,981	46,085
190	LBRFINAN	ESL Labor Billed - Finance	4/1/2021	1,144,026	23,186	1,569	-	3,691	2,848	-	1,569	38,948
191	LBRFINAN	ESL Labor Billed - Finance	6/1/2021	565,011	23,186	1,569	-	3,691	2,848	-	1,569	38,948
192	LBRFINAN	ESL Labor Billed - Finance	7/1/2021	678,590	31,196	1,167	-	10,546	2,621	-	1,167	33,587
193	LBRFINAN	ESL Labor Billed - Finance	10/1/2021	900,347	47,846	1,548	-	20,297	2,638	-	1,548	36,952
194	LBRFINAN	ESL Labor Billed - Finance	12/1/2021	894,726	47,846	1,548	-	20,297	2,638	-	1,548	36,952
195	LBRINFOR	ESL Labor Billed - IT	1/1/2021	684,356	1,113	-	-	-	-	-	-	631
196	LBRINFOR	ESL Labor Billed - IT	4/1/2021	660,402	-	-	-	-	-	-	-	-
197	LBRINFOR	ESL Labor Billed - IT	6/1/2021	248,137	-	-	-	-	-	-	-	-
198	LBRINFOR	ESL Labor Billed - IT	7/1/2021	241,797	786	-	-	6,914	-	-	-	-
199	LBRINFOR	ESL Labor Billed - IT	10/1/2021	310,021	-	-	-	30,802	-	-	-	-
200	LBRINFOR	ESL Labor Billed - IT	12/1/2021	310,021	-	-	-	30,802	-	-	-	-
201	LBRLEGAL	ESL Labor Billed - Legal	1/1/2021	343,672	587	-	-	-	-	-	-	773
202	LBRLEGAL	ESL Labor Billed - Legal	4/1/2021	286,763	-	-	-	-	-	-	-	4,076
203	LBRLEGAL	ESL Labor Billed - Legal	6/1/2021	125,205	-	-	-	-	-	-	-	4,076
204	LBRLEGAL	ESL Labor Billed - Legal	7/1/2021	152,112	232	-	-	3,754	-	-	-	956
205	LBRLEGAL	ESL Labor Billed - Legal	10/1/2021	179,508	3,419	-	-	25,986	-	-	-	-
206	LBRLEGAL	ESL Labor Billed - Legal	12/1/2021	179,508	3,419	-	-	25,986	-	-	-	-
207	LBRSUPCN	ESI Labor Billed - Supply Chain	1/1/2021	408,022	-	-	-	-	-	-	-	-
208	LBRSUPCN	ESI Labor Billed - Supply Chain	4/1/2021	352,778	-	-	-	-	-	-	-	-
209	LBRSUPCN	ESI Labor Billed - Supply Chain	6/1/2021	196,535	-	-	-	-	-	-	-	-
210	LBRSUPCN	ESI Labor Billed - Supply Chain	7/1/2021	200,702	-	-	-	-	-	-	-	-
211	LBRSUPCN	ESI Labor Billed - Supply Chain	10/1/2021	183,890	-	-	-	7,572	-	-	-	-
212	LBRSUPCN	ESI Labor Billed - Supply Chain	12/1/2021	183,890	-	-	-	7,572	-	-	-	-
213	LBRUTOPN	ESI Labor Billed - Utility Operations	1/1/2021	6,486	-	-	-	-	-	-	-	-
214	LBRUTOPN	ESI Labor Billed - Utility Operations	4/1/2021	2,939	-	-	-	-	-	-	-	-
215	LBRUTOPN	ESI Labor Billed - Utility Operations	6/1/2021	1,202	-	-	-	-	-	-	-	-
216	LBRUTOPN	ESI Labor Billed - Utility Operations	7/1/2021	3,433	-	-	-	-	-	-	-	-
217	LBRUTOPN	ESI Labor Billed - Utility Operations	10/1/2021	2,715	-	-	-	-	-	-	-	-
218	LBRUTOPN	ESI Labor Billed - Utility Operations	12/1/2021	2,715	-	-	-	-	-	-	-	-
219	LVLSVCAL	ESL Service Level	1/1/2021	29,408,716	112,466	-	-	-	-	-	-	130,238
220	LVLSVCAL	ESL Service Level	4/1/2021	20,071,060	78,649	-	-	-	-	-	-	121,991
221	LVLSVCAL	ESL Service Level	6/1/2021	10,382,839	78,649	-	-	-	-	-	-	121,991
222	LVLSVCAL	ESL Service Level	7/1/2021	13,641,517	110,272	-	-	102,116	-	-	-	117,910

Amounts may not add or tie due to rounding.
(b) These EEI totals can be found on Exhibit BPH-15 Attachment 6b under column T

EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	14000	19000	1B000	1Q000	22000	25000	4D000	4L000
223	LVLSVCAL	ESL Service Level	10/1/2021	14,528,431	175,174	-	-	709,346	-	-	-	107,139
224	LVLSVCAL	ESL Service Level	12/1/2021	14,528,431	175,174	-	-	709,346	-	-	-	107,139
225	NETPPEAL	Net Property, Plant, and Equipment	1/1/2021	385,834,468	-	-	-	-	-	-	-	-
226	NETPPEAL	Net Property, Plant, and Equipment	6/1/2021	122,368,511	-	-	-	-	-	-	-	-
227	PCNUMALL	Number of PC's	1/1/2021	2,128	-	-	-	-	-	-	-	-
228	PCNUMALL	Number of PC's	6/1/2021	981	-	-	-	-	-	-	-	-
229	PRCHKALL	Payroll Checks Issued	1/1/2021	44,564	-	-	-	-	-	-	-	-
230	PRCHKALL	Payroll Checks Issued	6/1/2021	20,528	-	-	-	-	-	-	-	-
231	PWRSNUCA	Pressure Water Reactor Units	6/1/2021	1	-	-	-	-	-	-	-	-
232	PWRSNUCA	Pressure Water Reactor Units	11/1/2021	1	-	-	-	-	-	-	-	-
233	RECDMGNT	Records Management	1/1/2021	26	-	-	-	-	-	-	-	-
234	SCMATRAN	Supply Chain Transactions in Passport	1/1/2021	155,200	-	-	693	-	-	-	-	-
235	SCMATRAN	Supply Chain Transactions in Passport	2/1/2021	154,507	-	-	-	-	-	-	-	-
236	SCMATRAN	Supply Chain Transactions in Passport	6/1/2021	61,408	-	-	-	-	-	-	-	-
237	SCMATXNU	Supply Chain Transactions in Passport - Excluding Nuclear	1/1/2021	693	-	-	693	-	-	-	-	-
238	SCPSPALL	Supply Chain Total Spending	1/1/2021	258,617,812	-	-	-	-	-	-	-	417,428
239	SCPSPALL	Supply Chain Total Spending	2/1/2021	169,324,738	-	-	-	-	-	-	-	336,364
240	SCPSPALL	Supply Chain Total Spending	6/1/2021	94,894,298	-	-	-	-	-	-	-	336,364
241	SCPSPXNC	Supply Chain Spending - Excluding Nuclear	1/1/2021	16,722,178	-	-	-	-	-	-	-	417,428
242	SCPSPXNC	Supply Chain Spending - Excluding Nuclear	2/1/2021	17,357,863	-	-	-	-	-	-	-	336,364
243	SCPSPXNC	Supply Chain Spending - Excluding Nuclear	6/1/2021	17,357,863	-	-	-	-	-	-	-	336,364
244	SENUCALL	Nuclear North Units - Operating	6/1/2021	1	-	-	-	-	-	-	-	-
245	SENUCALL	Nuclear North Units - Operating	11/1/2021	1	-	-	-	-	-	-	-	-
246	SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, and ENPAL	6/1/2021	1	-	-	-	-	-	-	-	-
247	SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, and ENPAL	11/1/2021	1	-	-	-	-	-	-	-	-
248	SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	6/1/2021	1	-	-	-	-	-	-	-	-
249	SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	11/1/2021	1	-	-	-	-	-	-	-	-
250	SNSITEAL	Nuclear Plants Sites - All	6/1/2021	1	-	-	-	-	-	-	-	-
251	SNUCSITE	Nuclear Plant Sites - Operating	6/1/2021	1	-	-	-	-	-	-	-	-
252	SNUCUNIT	Nuclear Units - Operating	6/1/2021	1	-	-	-	-	-	-	-	-
253	SNUCUNIT	Nuclear Units - Operating	11/1/2021	1	-	-	-	-	-	-	-	-
254	SNUNEALL	Nuclear North Units - All	6/1/2021	1	-	-	-	-	-	-	-	-
255	SNUNEALL	Nuclear North Units - All	11/1/2021	1	-	-	-	-	-	-	-	-
256	SNUNITAL	Nuclear Units - All	6/1/2021	1	-	-	-	-	-	-	-	-
257	SNUNITAL	Nuclear Units - All	11/1/2021	1	-	-	-	-	-	-	-	-
258	SNUX7877	Nuclear Plant Sites - Excluding ENFZ and ENIP3	6/1/2021	1	-	-	-	-	-	-	-	-
259	SQFTALLC	Square Footage - All Companies	1/1/2021	12,212	-	-	-	-	-	-	-	-
260	SQFTALLC	Square Footage - All Companies	6/1/2021	5,444	-	-	-	-	-	-	-	-
261	TELPHALL	Number of Telephones	1/1/2021	3,154	-	-	-	-	-	-	-	-
262	TELPHALL	Number of Telephones	6/1/2021	134	-	-	-	-	-	-	-	-

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(b) These EEI totals can be found on Exhibit BPH-15 Attachment 6b under column T

EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	57000	60000	62000	69000	75000	76000	77000	77H00	78000	7A000	7AH00
1	APPSUNIX	Server and Mainframe Usage - UNIX	1/1/2021	14,233	-	11	-	42	-	11	4,365	-	-	3,021	-
2	APPSUNIX	Server and Mainframe Usage - UNIX	2/1/2021	16,854	-	11	-	31	-	10	5,494	-	-	3,752	-
3	APPSUNIX	Server and Mainframe Usage - UNIX	4/1/2021	18,506	-	11	-	20	-	11	6,132	-	-	4,565	-
4	APPSUNIX	Server and Mainframe Usage - UNIX	6/1/2021	7,810	-	11	-	20	-	11	-	-	-	-	-
5	APPSUNIX	Server and Mainframe Usage - UNIX	12/1/2021	7,799	-	11	-	20	-	11	-	-	-	-	-
6	APPSUPAL	Server and Mainframe Usage - Composite	1/1/2021	17,193	-	13	-	48	-	13	5,338	-	-	3,554	-
7	APPSUPAL	Server and Mainframe Usage - Composite	2/1/2021	17,701	-	12	-	32	-	11	5,777	-	-	3,892	-
8	APPSUPAL	Server and Mainframe Usage - Composite	4/1/2021	19,363	-	12	-	21	-	11	6,426	-	-	4,712	-
9	APPSUPAL	Server and Mainframe Usage - Composite	6/1/2021	8,225	-	12	-	21	-	11	-	-	-	-	-
10	APPSUPAL	Server and Mainframe Usage - Composite	12/1/2021	8,214	-	12	-	21	-	11	-	-	-	-	-
11	APPSWINT	Server and Mainframe Usage - NTS	1/1/2021	2,946	-	-	-	6	-	-	973	-	-	533	-
12	APPSWINT	Server and Mainframe Usage - NTS	2/1/2021	844	-	-	-	2	-	-	282	-	-	140	-
13	APPSWINT	Server and Mainframe Usage - NTS	4/1/2021	852	-	-	-	1	-	-	294	-	-	148	-
14	APPSWINT	Server and Mainframe Usage - NTS	6/1/2021	410	-	-	-	1	-	-	-	-	-	-	-
15	APPSWINT	Server and Mainframe Usage - NTS	12/1/2021	410	-	-	-	1	-	-	-	-	-	-	-
16	APTRNALL	Accounts Payable Transactions	1/1/2021	123,793	-	-	-	-	-	-	27,018	-	-	31,918	-
17	APTRNALL	Accounts Payable Transactions	6/1/2021	64,857	-	-	-	-	-	-	-	-	-	-	-
18	ARTRNALL	Accounts Receivable Invoices	1/1/2021	2,155	-	-	-	45	-	-	281	2	-	224	-
19	ARTRNALL	Accounts Receivable Invoices	2/1/2021	2,213	-	-	-	45	-	-	283	-	58	224	-
20	ARTRNALL	Accounts Receivable Invoices	6/1/2021	1,706	-	-	-	45	-	-	-	-	58	-	-
21	ASSTEWCB	Total Assets - Wholesale Commodity Business	1/1/2021	3,296,118	-	-	-	-	-	-	441,747	-	-	1,725,498	-
22	ASSTEWCB	Total Assets - Wholesale Commodity Business	2/1/2021	3,303,284	-	-	-	-	-	-	445,918	-	-	1,728,493	-
23	ASSTEWCB	Total Assets - Wholesale Commodity Business	3/1/2021	3,303,284	-	-	-	-	-	-	445,918	-	-	1,728,493	-
24	ASSTEWCB	Total Assets - Wholesale Commodity Business	6/1/2021	1,128,873	-	-	-	-	-	-	-	-	-	-	-
25	ASSTNREG	Total Assets - Non-Regulated BU's	1/1/2021	3,488,034	-	-	-	4,996	-	-	441,747	-	-	1,725,498	-
26	ASSTNREG	Total Assets - Non-Regulated BU's	2/1/2021	3,495,200	-	-	-	4,996	-	-	445,918	-	-	1,728,493	-
27	ASSTNREG	Total Assets - Non-Regulated BU's	3/1/2021	3,495,200	-	-	-	4,996	-	-	445,918	-	-	1,728,493	-
28	ASSTNREG	Total Assets - Non-Regulated BU's	6/1/2021	1,320,789	-	-	-	4,996	-	-	-	-	-	-	-
29	ASSTSALL	Total Assets	1/1/2021	3,625,867	-	-	-	4,996	-	-	441,747	4,171	-	1,725,498	2,995
30	ASSTSALL	Total Assets	6/1/2021	1,451,456	-	-	-	4,996	-	-	-	-	-	-	-
31	BNKACCTA	Bank Accounts	1/1/2021	124	-	2	-	2	-	2	12	2	-	7	-
32	BNKACCTA	Bank Accounts	2/1/2021	124	-	2	-	2	-	2	14	-	-	7	-
33	BNKACCTA	Bank Accounts	6/1/2021	103	-	2	-	2	-	2	-	-	-	-	-
34	BNKACCTA	Bank Accounts	12/1/2021	101	-	2	-	2	-	2	-	-	-	-	-
35	COMCLAIM	Workers' Compensation Claims	1/1/2021	2	-	-	-	-	-	-	2	-	-	-	-
36	DIR69000	100% to ENHC1 (BU 69000)	1/1/2021	1	-	-	-	1	-	-	-	-	-	-	-
37	DIR69000	100% to ENHC1 (BU 69000)	5/1/2021	1	-	-	-	1	-	-	-	-	-	-	-
38	DIR69000	100% to ENHC1 (BU 69000)	9/1/2021	1	-	-	-	1	-	-	-	-	-	-	-
39	DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	1/1/2021	1	-	-	-	-	-	-	-	1	-	-	-
40	DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	5/1/2021	1	-	-	-	-	-	-	-	1	-	-	-
41	DIR77H00	100% to Indian Point 3, LLC (BU 77H00)	9/1/2021	1	-	-	-	-	-	-	-	1	-	-	-
42	DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	1
43	DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	1
44	DIR7AH00	100% to Indian Point 1&2, LLC (BU 7AH00)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	1
45	DIRCT7MH	100% to BU 7MH00	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
46	DIRCT7MH	100% to BU 7MH00	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
47	DIRCTEEI	100% to EEI (BU 81000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
48	DIRCTEEI	100% to EEI (BU 81000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
49	DIRCTEEI	100% to EEI (BU 81000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
50	DIRCTENU	100% to ENUCO (BU 80000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
51	DIRCTENU	100% to ENUCO (BU 80000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
52	DIRCTENU	100% to ENUCO (BU 80000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
53	DIRECT14	100% to ENI (BU 14000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
54	DIRECT14	100% to ENI (BU 14000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
55	DIRECT14	100% to ENI (BU 14000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
56	DIRECT19	100% to EIH (BU 19000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
57	DIRECT19	100% to EIH (BU 19000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
58	DIRECT19	100% to EIH (BU 19000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
59	DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
60	DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
61	DIRECT1B	100% to Entergy Thermal Holdings, LLC (BU 1B000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
62	DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
63	DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
64	DIRECT1Q	100% to Entergy Power Marketing Holding I, Inc. (BU 1Q000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
65	DIRECT22	100% to EILTD (BU 22000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
66	DIRECT22	100% to EILTD (BU 22000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
67	DIRECT22	100% to EILTD (BU 22000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
68	DIRECT25	100% to EHC (BU 25000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
69	DIRECT25	100% to EHC (BU 25000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
70	DIRECT25	100% to EHC (BU 25000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
71	DIRECT4D	100% to EKH3 (BU 4D000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
72	DIRECT4D	100% to EKH3 (BU 4D000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
73	DIRECT4D	100% to EKH3 (BU 4D000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
74	DIRECT4L	100% to EWOML (BU 4L000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-

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EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	57000	60000	62000	69000	75000	76000	77000	77H00	78000	7A000	7AH00
75	DIRECT4L	100% to EWOML (BU 4L000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
76	DIRECT4L	100% to EWOML (BU 4L000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
77	DIRECT57	100% to ENGC (BU 57000)	1/1/2021	1	1	-	-	-	-	-	-	-	-	-	-
78	DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 6000	1/1/2021	1	-	1	-	-	-	-	-	-	-	-	-
79	DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 6000	5/1/2021	1	-	1	-	-	-	-	-	-	-	-	-
80	DIRECT60	100% to Entergy Nuclear Vermont Finance Company (BU 6000	9/1/2021	1	-	1	-	-	-	-	-	-	-	-	-
81	DIRECT62	100% to ETC (BU 62000)	1/1/2021	1	-	-	1	-	-	-	-	-	-	-	-
82	DIRECT62	100% to ETC (BU 62000)	5/1/2021	1	-	-	1	-	-	-	-	-	-	-	-
83	DIRECT62	100% to ETC (BU 62000)	9/1/2021	1	-	-	1	-	-	-	-	-	-	-	-
84	DIRECT75	100% to BU 75000	5/1/2021	1	-	-	-	-	1	-	-	-	-	-	-
85	DIRECT75	100% to BU 75000	9/1/2021	1	-	-	-	-	1	-	-	-	-	-	-
86	DIRECT76	100% to EGI (BU 76000)	1/1/2021	1	-	-	-	-	-	1	-	-	-	-	-
87	DIRECT76	100% to EGI (BU 76000)	5/1/2021	1	-	-	-	-	-	1	-	-	-	-	-
88	DIRECT76	100% to EGI (BU 76000)	9/1/2021	1	-	-	-	-	-	1	-	-	-	-	-
89	DIRECT77	100% to ENIP3 (BU 77000)	1/1/2021	1	-	-	-	-	-	-	1	-	-	-	-
90	DIRECT77	100% to ENIP3 (BU 77000)	5/1/2021	1	-	-	-	-	-	-	1	-	-	-	-
91	DIRECT77	100% to ENIP3 (BU 77000)	9/1/2021	1	-	-	-	-	-	-	1	-	-	-	-
92	DIRECT78	100% to EFP (BU 78000)	1/1/2021	1	-	-	-	-	-	-	-	-	1	-	-
93	DIRECT78	100% to EFP (BU 78000)	5/1/2021	1	-	-	-	-	-	-	-	-	1	-	-
94	DIRECT78	100% to EFP (BU 78000)	9/1/2021	1	-	-	-	-	-	-	-	-	1	-	-
95	DIRECT7A	100% to ENIP2 (BU 7A000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	1	-
96	DIRECT7A	100% to ENIP2 (BU 7A000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	1	-
97	DIRECT7A	100% to ENIP2 (BU 7A000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	1	-
98	DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
99	DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
100	DIRECT7F	100% to Entergy Finance Holding, Inc. (BU 7F000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
101	DIRECT7M	100% to ENVIC (BU 7M000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
102	DIRECT7M	100% to ENVIC (BU 7M000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
103	DIRECT7M	100% to ENVIC (BU 7M000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
104	DIRECT7R	100% to VYARM (BU 7R000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
105	DIRECT7R	100% to VYARM (BU 7R000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
106	DIRECT7R	100% to VYARM (BU 7R000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
107	DIRECT7T	100% to ENNEB (BU 7T000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
108	DIRECT7T	100% to ENNEB (BU 7T000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
109	DIRECT7T	100% to ENNEB (BU 7T000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
110	DIRECT84	100% to TLG (BU 84000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
111	DIRECT84	100% to TLG (BU 84000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
112	DIRECT84	100% to TLG (BU 84000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
113	DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
114	DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
115	DIRECT8F	100% to Entergy Amalgamated Competitive Holdings, LLC (BU 8	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
116	DIRECT8G	100% to EGASO (BU 8G000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
117	DIRECT8G	100% to EGASO (BU 8G000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
118	DIRECT8G	100% to EGASO (BU 8G000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
119	DIRECT8M	100% to EPOUS (BU 8M000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
120	DIRECT8M	100% to EPOUS (BU 8M000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
121	DIRECT8M	100% to EPOUS (BU 8M000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
122	DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
123	DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
124	DIRECT95	100% to Entergy Solutions, LLC (BU 95000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
125	DIRECTNA	100% to ENPAL (BU NA000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
126	DIRECTNA	100% to ENPAL (BU NA000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
127	DIRECTNA	100% to ENPAL (BU NA000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
128	DIRECTX6	100% to EPRS (BU X6222)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
129	DIRECTX6	100% to EPRS (BU X6222)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
130	DIRECTX6	100% to EPRS (BU X6222)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
131	DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
132	DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
133	DIRECTX9	100% to EAM Nelson Holding, LLC (BU X9NEL)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
134	DIRECTXU	100% to EAM (BU XU226)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
135	DIRECTXU	100% to EAM (BU XU226)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
136	DIRECTXU	100% to EAM (BU XU226)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
137	DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
138	DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
139	DIRECTXY	100% to Entergy Services Company, LLC (BU XY225)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
140	DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
141	DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
142	DIRNAH00	100% to Palisades Nuclear Power, LLC (BU NAH00)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
143	DIRNG000	100% to ENPM (BU NG000)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
144	DIRNG000	100% to ENPM (BU NG000)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
145	DIRNG000	100% to ENPM (BU NG000)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
146	DIRYS223	100% to WP-EPGOC (BU YS223)	1/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
147	DIRYS223	100% to WP-EPGOC (BU YS223)	5/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
148	DIRYS223	100% to WP-EPGOC (BU YS223)	9/1/2021	1	-	-	-	-	-	-	-	-	-	-	-

Amounts may not add or tie due to rounding.
(b) These EEI totals can be found on Exhibit BPH-15 Attachment 6b under column T

EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	57000	60000	62000	69000	75000	76000	77000	77H00	78000	7A000	7AH00
149	EMPLOYAL	Full-Time and Part-Time Employees	1/1/2021	1,422	-	-	-	-	-	-	623	-	-	140	-
150	EMPLOYAL	Full-Time and Part-Time Employees	6/1/2021	659	-	-	-	-	-	-	-	-	-	-	-
151	EMPNONRG	Non-Regulated Employees	1/1/2021	1,410	-	-	-	-	-	-	623	-	-	140	-
152	EMPNONRG	Non-Regulated Employees	6/1/2021	647	-	-	-	-	-	-	-	-	-	-	-
153	EMPXENUC	Employees - Excluding ENUC	1/1/2021	33	-	-	-	-	-	-	-	-	-	-	-
154	EMPXENUC	Employees - Excluding ENUC	6/1/2021	33	-	-	-	-	-	-	-	-	-	-	-
155	GENLEDAL	General Ledger Transactions	1/1/2021	6,700,279	-	39,077	-	173,181	-	34,494	1,342,968	-	33,673	1,478,563	-
156	GENLEDAL	General Ledger Transactions	4/1/2021	6,793,514	-	38,408	-	159,513	-	33,638	1,335,071	-	30,244	1,716,516	-
157	GENLEDAL	General Ledger Transactions	6/1/2021	3,741,927	-	38,408	-	159,513	-	33,638	-	-	30,244	-	-
158	GENLEDAL	General Ledger Transactions	7/1/2021	4,794,451	-	38,593	-	151,735	-	33,985	-	-	30,400	-	-
159	GENLEDAL	General Ledger Transactions	10/1/2021	4,742,699	-	37,582	-	142,258	-	34,606	-	-	30,506	-	-
160	GENLEDAL	General Ledger Transactions	12/1/2021	4,708,342	-	37,582	-	142,258	-	34,606	-	-	30,506	-	-
161	INSPREAL	Insurance Premiums	1/1/2021	663,023	-	-	-	-	-	-	178,459	-	-	240,758	-
162	INSPREAL	Insurance Premiums	6/1/2021	243,807	-	-	-	-	-	-	-	-	-	-	-
163	ITSPENDA	Information Technology Total Spending	1/1/2021	27,076,213	-	-	-	-	-	-	9,465,067	-	-	6,514,722	-
164	ITSPENDA	Information Technology Total Spending	6/1/2021	11,096,424	-	-	-	-	-	-	-	-	-	-	-
165	LBRBILAL	ESL Labor Costs Billed	1/1/2021	8,065,864	-	-	-	36,111	-	-	2,389,948	-	14,884	1,681,112	-
166	LBRBILAL	ESL Labor Costs Billed	4/1/2021	6,337,329	-	-	-	25,470	-	5,011	2,299,954	-	6,377	780,450	-
167	LBRBILAL	ESL Labor Costs Billed	6/1/2021	3,256,924	-	-	-	25,470	-	5,011	-	-	6,377	-	-
168	LBRBILAL	ESL Labor Costs Billed	7/1/2021	3,588,011	-	-	-	33,847	-	5,236	-	-	18,332	-	-
169	LBRBILAL	ESL Labor Costs Billed	10/1/2021	4,704,982	-	-	-	25,258	-	-	-	-	11,262	-	-
170	LBRBILAL	ESL Labor Costs Billed	12/1/2021	4,699,212	-	-	-	25,258	-	-	-	-	11,262	-	-
171	LBRCOMUN	ESL Labor Billed - Communications	1/1/2021	53,962	-	-	-	-	-	-	18,155	-	-	8,245	-
172	LBRCOMUN	ESL Labor Billed - Communications	4/1/2021	40,240	-	-	-	-	-	-	14,493	-	-	2,845	-
173	LBRCOMUN	ESL Labor Billed - Communications	6/1/2021	22,903	-	-	-	-	-	-	-	-	-	-	-
174	LBRCOMUN	ESL Labor Billed - Communications	7/1/2021	25,055	-	-	-	-	-	-	-	-	-	-	-
175	LBRCOMUN	ESL Labor Billed - Communications	10/1/2021	27,778	-	-	-	-	-	-	-	-	-	-	-
176	LBRCOMUN	ESL Labor Billed - Communications	12/1/2021	27,778	-	-	-	-	-	-	-	-	-	-	-
177	LBRCORPT	ESL Labor Billed - Corporate	1/1/2021	3,353,545	-	3,038	-	32,877	-	2,516	1,061,095	-	14,873	736,195	-
178	LBRCORPT	ESL Labor Billed - Corporate	4/1/2021	2,766,850	-	1,851	-	24,234	-	4,983	973,942	-	5,994	544,171	-
179	LBRCORPT	ESL Labor Billed - Corporate	6/1/2021	1,248,737	-	1,851	-	24,234	-	4,983	-	-	5,994	-	-
180	LBRCORPT	ESL Labor Billed - Corporate	7/1/2021	1,367,486	-	1,446	-	31,085	-	5,192	-	-	17,763	-	-
181	LBRCORPT	ESL Labor Billed - Corporate	10/1/2021	1,782,647	-	2,189	-	22,747	-	4,210	-	-	10,332	-	-
182	LBRCORPT	ESL Labor Billed - Corporate	12/1/2021	1,776,929	-	2,189	-	22,747	-	4,210	-	-	10,332	-	-
183	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	1/1/2021	127,453	-	-	-	126	-	-	35,313	-	-	56,649	-
184	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	4/1/2021	91,617	-	-	-	-	-	-	33,108	-	-	26,836	-
185	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	6/1/2021	31,673	-	-	-	-	-	-	-	-	-	-	-
186	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	7/1/2021	34,235	-	-	-	-	-	-	-	-	-	-	-
187	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	10/1/2021	65,122	-	-	-	-	-	-	-	-	-	-	-
188	LBRFDPOL	ESI Labor Billed - Federal Policy, Regulatory and Governmental	12/1/2021	65,122	-	-	-	-	-	-	-	-	-	-	-
189	LBRFINAN	ESL Labor Billed - Finance	1/1/2021	1,506,079	-	2,108	-	14,135	-	2,420	401,319	-	14,778	344,642	-
190	LBRFINAN	ESL Labor Billed - Finance	4/1/2021	1,144,026	-	1,664	-	11,371	-	4,895	346,403	-	5,960	232,612	-
191	LBRFINAN	ESL Labor Billed - Finance	6/1/2021	565,011	-	1,664	-	11,371	-	4,895	-	-	5,960	-	-
192	LBRFINAN	ESL Labor Billed - Finance	7/1/2021	678,590	-	1,239	-	15,257	-	5,095	-	-	17,692	-	-
193	LBRFINAN	ESL Labor Billed - Finance	10/1/2021	900,347	-	1,989	-	8,764	-	4,110	-	-	10,282	-	-
194	LBRFINAN	ESL Labor Billed - Finance	12/1/2021	894,726	-	1,989	-	8,764	-	4,110	-	-	10,282	-	-
195	LBRINFOR	ESL Labor Billed - IT	1/1/2021	684,356	-	-	-	786	-	-	278,852	-	-	132,799	-
196	LBRINFOR	ESL Labor Billed - IT	4/1/2021	660,402	-	-	-	-	-	-	279,218	-	-	133,047	-
197	LBRINFOR	ESL Labor Billed - IT	6/1/2021	248,137	-	-	-	-	-	-	-	-	-	-	-
198	LBRINFOR	ESL Labor Billed - IT	7/1/2021	241,797	-	-	-	-	-	-	-	-	-	-	-
199	LBRINFOR	ESL Labor Billed - IT	10/1/2021	310,021	-	-	-	-	-	-	-	-	-	-	-
200	LBRINFOR	ESL Labor Billed - IT	12/1/2021	310,021	-	-	-	-	-	-	-	-	-	-	-
201	LBRLEGAL	ESL Labor Billed - Legal	1/1/2021	343,672	-	835	-	17,384	-	-	97,681	-	-	65,555	-
202	LBRLEGAL	ESL Labor Billed - Legal	4/1/2021	286,763	-	-	-	12,560	-	-	96,973	-	-	64,585	-
203	LBRLEGAL	ESL Labor Billed - Legal	6/1/2021	125,205	-	-	-	12,560	-	-	-	-	-	-	-
204	LBRLEGAL	ESL Labor Billed - Legal	7/1/2021	152,112	-	-	-	15,619	-	-	-	-	-	-	-
205	LBRLEGAL	ESL Labor Billed - Legal	10/1/2021	179,508	-	-	-	13,732	-	-	-	-	-	-	-
206	LBRLEGAL	ESL Labor Billed - Legal	12/1/2021	179,508	-	-	-	13,732	-	-	-	-	-	-	-
207	LBRSUPCN	ESI Labor Billed - Supply Chain	1/1/2021	408,022	-	-	-	572	-	-	135,456	-	-	37,966	-
208	LBRSUPCN	ESI Labor Billed - Supply Chain	4/1/2021	352,778	-	-	-	412	-	-	126,520	-	-	29,723	-
209	LBRSUPCN	ESI Labor Billed - Supply Chain	6/1/2021	196,535	-	-	-	412	-	-	-	-	-	-	-
210	LBRSUPCN	ESI Labor Billed - Supply Chain	7/1/2021	200,702	-	-	-	355	-	-	-	-	-	-	-
211	LBRSUPCN	ESI Labor Billed - Supply Chain	10/1/2021	183,890	-	-	-	149	-	-	-	-	174	-	-
212	LBRSUPCN	ESI Labor Billed - Supply Chain	12/1/2021	183,890	-	-	-	149	-	-	-	-	174	-	-
213	LBRUTOPN	ESI Labor Billed - Utility Operations	1/1/2021	6,486	-	-	-	-	-	-	2,625	-	-	1,125	-
214	LBRUTOPN	ESI Labor Billed - Utility Operations	4/1/2021	2,939	-	-	-	-	-	-	949	-	-	788	-
215	LBRUTOPN	ESI Labor Billed - Utility Operations	6/1/2021	1,202	-	-	-	-	-	-	-	-	-	-	-
216	LBRUTOPN	ESI Labor Billed - Utility Operations	7/1/2021	3,433	-	-	-	-	-	-	-	-	-	-	-
217	LBRUTOPN	ESI Labor Billed - Utility Operations	10/1/2021	2,715	-	-	-	-	-	-	-	-	-	-	-
218	LBRUTOPN	ESI Labor Billed - Utility Operations	12/1/2021	2,715	-	-	-	-	-	-	-	-	-	-	-
219	LVLSVCAL	ESL Service Level	1/1/2021	29,408,716	-	-	-	98,731	-	-	8,873,642	-	37,055	7,290,955	-
220	LVLSVCAL	ESL Service Level	4/1/2021	20,071,060	-	-	-	62,467	-	-	7,066,453	-	50,846	2,621,767	-
221	LVLSVCAL	ESL Service Level	6/1/2021	10,382,839	-	-	-	62,467	-	-	-	-	50,846	-	-
222	LVLSVCAL	ESL Service Level	7/1/2021	13,641,517	-	-	-	88,518	-	-	-	-	48,309	-	-

Amounts may not add or tie due to rounding.
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EEI Statistics Used for Billing Methods by Business Unit

ID	Bill Method	Billing Method Title	Effective Date	Total EEI Stats (b)	57000	60000	62000	69000	75000	76000	77000	77H00	78000	7A000	7AH00
223	LVLSVCAL	ESL Service Level	10/1/2021	14,528,431	-	-	-	131,196	-	-	-	-	31,854	-	-
224	LVLSVCAL	ESL Service Level	12/1/2021	14,528,431	-	-	-	131,196	-	-	-	-	31,854	-	-
225	NETPPEAL	Net Property, Plant, and Equipment	1/1/2021	385,834,468	-	-	-	-	-	-	124,375,688	-	-	139,090,269	-
226	NETPPEAL	Net Property, Plant, and Equipment	6/1/2021	122,368,511	-	-	-	-	-	-	-	-	-	-	-
227	PCNUMALL	Number of PC's	1/1/2021	2,128	-	-	-	-	-	-	855	-	-	294	-
228	PCNUMALL	Number of PC's	6/1/2021	981	-	-	-	-	-	-	-	-	-	-	-
229	PRCHKALL	Payroll Checks Issued	1/1/2021	44,564	-	-	-	-	-	-	19,623	-	-	4,413	-
230	PRCHKALL	Payroll Checks Issued	6/1/2021	20,528	-	-	-	-	-	-	-	-	-	-	-
231	PWRSNUCA	Pressure Water Reactor Units	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
232	PWRSNUCA	Pressure Water Reactor Units	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
233	RECDMGNT	Records Management	1/1/2021	26	-	-	-	-	-	-	-	-	-	-	-
234	SCMATRAN	Supply Chain Transactions in Passport	1/1/2021	155,200	-	-	-	-	-	-	48,183	-	19,673	44,917	-
235	SCMATRAN	Supply Chain Transactions in Passport	2/1/2021	154,507	-	-	-	-	-	-	48,183	-	19,673	44,917	-
236	SCMATRAN	Supply Chain Transactions in Passport	6/1/2021	61,408	-	-	-	-	-	-	-	-	19,673	-	-
237	SCMATXNU	Supply Chain Transactions in Passport - Excluding Nuclear	1/1/2021	693	-	-	-	-	-	-	-	-	-	-	-
238	SCPSPALL	Supply Chain Total Spending	1/1/2021	258,617,812	-	-	-	-	-	-	77,899,678	-	-	37,326,568	-
239	SCPSPALL	Supply Chain Total Spending	2/1/2021	169,324,738	-	-	-	1,806,339	-	-	30,827,404	-	-	43,603,036	-
240	SCPSPALL	Supply Chain Total Spending	6/1/2021	94,894,298	-	-	-	1,806,339	-	-	-	-	-	-	-
241	SCPSPXNC	Supply Chain Spending - Excluding Nuclear	1/1/2021	16,722,178	-	-	-	-	-	-	-	-	-	-	-
242	SCPSPXNC	Supply Chain Spending - Excluding Nuclear	2/1/2021	17,357,863	-	-	-	1,806,339	-	-	-	-	-	-	-
243	SCPSPXNC	Supply Chain Spending - Excluding Nuclear	6/1/2021	17,357,863	-	-	-	1,806,339	-	-	-	-	-	-	-
244	SENUCALL	Nuclear North Units - Operating	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
245	SENUCALL	Nuclear North Units - Operating	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
246	SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, and ENPAL	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
247	SENUCXVY	Split equally among ENGC, ENIP2, ENIP3, and ENPAL	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
248	SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
249	SENXVYFP	Split equally among ENGC, ENIP3, ENIP2, and ENPAL	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
250	SNSITEAL	Nuclear Plants Sites - All	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
251	SNUCSITE	Nuclear Plant Sites - Operating	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
252	SNUCUNIT	Nuclear Units - Operating	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
253	SNUCUNIT	Nuclear Units - Operating	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
254	SNUNEALL	Nuclear North Units - All	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
255	SNUNEALL	Nuclear North Units - All	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
256	SNUNITAL	Nuclear Units - All	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
257	SNUNITAL	Nuclear Units - All	11/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
258	SNUX7877	Nuclear Plant Sites - Excluding ENFZ and ENIP3	6/1/2021	1	-	-	-	-	-	-	-	-	-	-	-
259	SQFTALLC	Square Footage - All Companies	1/1/2021	12,212	-	-	-	-	-	-	5,525	-	-	1,243	-
260	SQFTALLC	Square Footage - All Companies	6/1/2021	5,444	-	-	-	-	-	-	-	-	-	-	-
261	TELPHALL	Number of Telephones	1/1/2021	3,154	-	-	-	-	-	-	1,448	-	-	1,573	-
262	TELPHALL	Number of Telephones	6/1/2021	134	-	-	-	-	-	-	-	-	-	-	-

Amounts may not add or tie due to rounding.
(b) These EEI totals can be found on Exhibit BPH-15 Attachment 6b under column T