

WP/RMD Testimony/1
2022 Rate Case
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WP/RMD Testimony/1
2022 Rate Case
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Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account/Description	Project/Activity/Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPSUPTRN: SC- Transmission Proc Support	(1349)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPSUPTRN: SC- Transmission Proc Support	(19)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PP TFMGMT: Transformation Management	(2)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PP TFMGMT: Transformation Management	(2)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PP TFMGMT: Transformation Management	(8)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPTRANOP: Transform Strat & Commercialization	(72)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPTRANOP: Transform Strat & Commercialization	(20)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPTRANOP: Transform Strat & Commercialization	(3)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPTRANOP: Transform Strat & Commercialization	(17)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPTRANOP: Transform Strat & Commercialization	(151)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPVETERG: ERG for Veterans	(1)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZFSNET: Telecom T&D / SCADA Net Support	(96)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZFSNET: Telecom T&D / SCADA Net Support	(11)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZFSNET: Telecom T&D / SCADA Net Support	(15)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZFSNET: Telecom T&D / SCADA Net Support	(290)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZVOIP: Voice Over IP Support	(0)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(1)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(1)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(3)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(4)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(2)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(1)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(3)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(3)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	125
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(1)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(9)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(4)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(9)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(1)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(9)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(0)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(2)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(8)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(2)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(0)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPZUWELL: Entergy Wellness Program	(2)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	SAPCP25910: PC&R OVERHEAD POOL CHARGES	(30)
AJ22B - Affiliate Incentive Compensation	ESL	920000: Adm & General Salaries	F5PPICCEMP: ICC - Employee Education Initiative	(1)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PCF24001: Property/Casualty Risk Finance	(224)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PCF24001: Property/Casualty Risk Finance	(251)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PCF24001: Property/Casualty Risk Finance	(498)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PCRM2027: Risk Management PGen - ESI	(18)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PCRM2027: Risk Management PGen - ESI	(87)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PPF30152: Risk Management PGen- EGS TX	(86)
AJ22B - Affiliate Incentive Compensation	ESL	924000: Property Insurance Expense	F3PPF30152: Risk Management PGen- EGS TX	(280)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCF24001: Property/Casualty Risk Finance	(80)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCF24001: Property/Casualty Risk Finance	(437)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCRM2027: Risk Management PGen - ESI	(1)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCT10400: CLAIMS MANAGEMENT - ETI Texas	(723)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCT10400: CLAIMS MANAGEMENT - ETI Texas	(203)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCT53130: OPN.MGR. CLAIMS MANAGEMENT	(141)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCT53130: OPN.MGR. CLAIMS MANAGEMENT	(36)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCTDAMAG: DAMAGE CLAIMS OF ENTERGY PROPERTY	(1)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCTDAMAG: DAMAGE CLAIMS OF ENTERGY PROPERTY	(3)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCTWCOMP: WORKERS COMPENSATION CLAIMS	(152)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F3PCTWCOMP: WORKERS COMPENSATION CLAIMS	(63)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F5PCZZ4040: TEAMSHARE INCENTIVE COMPENSATION	(0)
AJ22B - Affiliate Incentive Compensation	ESL	925000: Injuries & Damages Expense	F5PPCOVACC: Covid Vaccine Time-Off	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	BENF: Design & Admin Benefit Plans	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C1PPAMSW1C: EAM-R3 Deferred Electric Dist	(31)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C1PPAMSWR4: EAM - R4 Software	(41)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C1PPUCNPMZ: AMI Comm. Network-PMO/Impl.	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C1PPUDAPMZ: DA Enablement/PMO Implementation	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C6PP743650: Distr Street Light Revenue ETI	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C6PP743655: DIST STREET LIGHT REV BLKT ETI	(82)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C6PP743660: Distr Private Area Light Rev ETI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C6PP743665: DIST PRIVT LIGHT REV BLKT ETI	(82)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	C6PPDS1338: Milbend 138KV New Sub	(22)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	E1PCR56226: Sales & Mktg - ALL JURIS	(136)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	E1PCR73457: TRAINING & PROCESS IMPROVEMENT - ES	(73)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(8)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	E1PPUP300T: ETI Products & Services	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC31255: OPERATIONS-OFFICE OF THE CEO	(1,277)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCCDVDA: CORPORATE DEVELOPMENT DATA ROOM	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCCDVREG: DEVELOP STRATEGIC MERGERS/ACQ	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0129: CORPORATE SUSTAINABILITY STRATEGY	(482)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: CORP ENVIRONMENTAL INITIATIVES-EXTE	(14)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: CORP ENVIRONMENTAL INITIATIVES-INTE	(11)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: CORPORATE ENVIRONMENTAL POLICY	(610)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: CORPORATE ENVIRONMENTAL POLICY	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: CONSUMER ED PROGRAMS TEXAS	(143)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL SUPPORT - VP	(72)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(1,968)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(4,891)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(7)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(11)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(828)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(404)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(2,079)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(30)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(1,345)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(1,053)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(653)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(293)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(5,512)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(1,152)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCC0101: SAFETY & ENVIRONMENTAL COMPLIANCE AUDI	(796)

Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF21600: CORP RPTG ANALYSIS & POLICY ALL COS	(3,216)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23033: GENERAL ACCOUNTING - ESI	(480)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23425: ACCOUNTS PAYABLE PROCESSING	(677)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23442: PAYROLL PROCESSING	(513)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23931: MISC ACCOUNTS RECVBL - PEOPLESFT B	(872)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23936: MANAGE CASH	(136)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23941: BUSINESS EVENT PROCESSING-ACCTS PAY	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23942: BUSINESS EVENT PROCESSING - PAYROLL	(177)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23957: BUSINESS EVENT PROCESSING - ESI	(34)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF23957: BUSINESS EVENT PROCESSING - ALL COS	(51)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF2397X: CORP RPTNG ANALYSIS/POLICY EGS-TX	(2,292)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF24001: Property/Casualty Risk Finance	(1,533)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF24036: CORP RPTG ANALYSIS & POLICY-REG CO	(879)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF24656: FINANCIAL PROCESS MANAGEMENT - ALL	(64)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF29005: CASH MANAGEMENT - ESI	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF25300: DAILY CASH MGT ACTIVITIES	(119)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF26022: FINANCING & SHORT TERM FUNDING - ES	(748)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF26039: EXTERNAL TRUST MANAGEMENT - PENSION	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF26040: EXTERNAL TRUST MANAGEMENT - SAVINGS	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF26910: REVENUE ACCOUNTING ANALYSIS	(657)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF61905: CONSOL EMPLOYEE COMPENSATION TAX IS	(218)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF72253: ENT SYS FOR TIME ENTRY & RPT SYSTEM	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF74195: TRANSMISSION APPLICATION SUPPORT	(22)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF75175: HRIS MAINTENANCE & ENHANCE	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF93180: CORP. COMPLIANCE TRACKING SYS - ESI	(394)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF93182: RECORDS MANAGEMENT	(363)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFACALL: FACILITIES SVCS-ALL COS	(981)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFAPEGT: FACILITIES SVCS- PRES/CEO SUPT- TX	(44)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFBMD01: INFORMATION TECHNOLOGY BENCHMARKING	(4)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFCDP001: Chief Supply Officer	(2,890)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFF1000: FINANCIAL FORECASTING	(562)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFF1003: BOARD SUPPORT	(340)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFRM106: SPO RISK	(226)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFX3290: IT BUSINESS PLANNING AND GOVERNANCE	(844)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFX3291: NETWORK SECURITY ASSESSMENT-DATA NE	(18)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFX3700: OUTSOURCING RELATIONSHIP MANAGEMENT	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFX3701: IT INFRASTRUCTURE/SHARED SERVICES M	(727)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF54070: OPNS OF BUSINESS DEVELOP-OPSGH	(559)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCF66010: PURCHASING & CONTRACTS SUPPORT-COR	(3,469)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFRCALL: HR SVCS- CUST SERV SUPT- ALL COS	(20)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRDCSS: HR- FRANCHISE OPNS (DIST) SUPT- ALL	(170)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRREGST: HUMAN RESOURCE SERVICES - EGS1 - TX	(289)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRFEGT: HR FOSSIL SUPPORT- EGS1 (TX)	(42)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRFOSS: HR FOSSIL SUPPORT- ALL COS	(197)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRPRES: HR PRESIDENT/CEO SUPPORT- ALL COS	(4)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRSELL: HR SERVICES- ALL COMPANIES	(5,057)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRSFREG: HR SERVICES- REGULATED COMPANIES	(126)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFHRTRAN: HUMAN RESOURCE SVCS- TRANSMISSION	(111)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCFMCMSOM: MATERIALS & CONTRACTS MGMT SYSTEM	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCQ08540: Dayton Bulk - Parkway 138/13.5kV	(4)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR10360: CUSTOMER ACCOUNTING	(190)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR10362: MAJOR ACCOUNTS BILLING	(1,008)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR29324: REVENUE ASSURANCE - ADM.	(360)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR40118: UTILITY COMMUNICATIONS	(860)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR40430: EMPLOYEE COMM (REGULATED COMPANIES)	(51)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR40500: EMPLOYEE COMM (REG + UNREG COMPANIE	(449)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR40520: FOSSIL COMMUNICATIONS	(72)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR53095: HEADQUARTER'S CREDIT & COLLECTIONS	(1,469)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR53291: ESI REMITTANCE PROCESSING	(1,434)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR56245: BILLING & PAYMENT SOLUTIONS - TX	(136)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR56802: ENERGY EFFICIENCY PROGRAM	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR57265: INTERVAL BILLING DATA - ESI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73320: SYSTEM DEVELOP. & PROJ MGMT	(2,165)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73323: FIELD METER READING SUPPORT- ADM	(222)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73326: CUSTOMER SERVICE CENTER SUPPORT- AD	(546)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73345: QUICK PAYMENT CENTER- ADM	(218)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73360: CREDIT SYSTEMS	(120)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73362: West Monroe Customer Service Center	(2,775)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73390: CUSTOMER SVS CTL - ENTERGY BUSINESS	(2,280)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73400: FIELD METER READING -TX DISTRIBUTIO	(688)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73412: MANAGE PERFORMANCE MEASURE & COMP-	(2,477)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73450: TRAINING & PROCESS IMPROVEMENT SUMM	(1,327)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73490: INTERVAL BILLING DATA-EGSI TEXAS	(109)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR73492: INTERVAL BILLING DATA-ADM	(119)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR80015: ADVERTISING - UTILITY	(18)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR10116: AUDIT: ESI HUMAN RESOURCES	(31)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR1024: AUDIT: ESI SUPPLY CHAIN	(110)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR1027: AUDIT: ESI FOSSIL PLANT OPERATIONS	(24)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCR1027: Risk Management PGen - ESI	(113)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCSAFEOM: SAFETY AND ENVIRONMENTAL O&M CHARGES	(339)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCSYAGRA: SYSTEM AGREEMENT LITIGATION	(39)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCSYGRAF: SYSTEM REGULATORY AFFAIRS-FEDERAL	(1,063)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCSYGRAS: SYSTEM REGULATORY AFFAIRS-STATE	(3,851)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT10400: CLAIMS MANAGEMENT - ETI Texas	(1,137)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT15470: OPNS INTERCONNECTION AGREEMENT	(59)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT23320: SKILLS TRAINING CUST. SERV- HEADQUA	(1,443)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT29400: OPERATIONS SAFETY - HEADQUARTERS	(1,296)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT29405: OPERATIONS SAFETY - TEXAS DISTR OPS	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT30700: OPN. TD SYSTEM PERFORMANCE	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT3085: OPN, MGR, ENVIRONMENTAL MGMT	(191)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT3130: OPN/MGR. CLAIMS MANAGEMENT	(252)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT3250: ENVIRN MGMT TRANS SUPPORT - ESI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCT54052: Trans Regulatory Support/Policy	(1,111)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDAM01: ASSET PLANNING AND MANAGEMENT - ES	(35)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDAMAG: DAMAGE CLAIMS OF ENTERGY PROPERTY	(9)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDCA01: MANAGE BUDGETS - ESI	(1,215)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDCA08: MANAGE BUDGETS - Texas EGS-TX	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDSD01: DISTRIBUTION SERVICES ASSET ANALYSI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDSD07: DISTRIBUTION STANDARDS - ESH-ALL LE	(190)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDSD26: Utility Management Support - O&M	(1,675)

Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDSD76: CSS MANAGE & CONSULT TEXAS EGS& OPS	(450)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDOR01: OUTAGE RESPONSE	(170)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDPM01: SYS SERV PROJECT MANAGEMENT - ESI	(289)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDPQ01: DISTR POWER QUALITY ESI	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDS010: PROCESS & SKILLS TRAINING ADMIN - E	(268)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDT006: SKILLS TRAINING - EGS& TX	(2,009)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTDVM01: VEGETATION MANAGEMENT - ESI	(639)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTJGUSE: JOINT USE WITH THIRD PARTY - EGS&T	(324)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTJTUSE: JOINT USE WITH 3RD PARTIES - ADMIN.	(301)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS12: TRANSMISSION LINES O&M EXPENSE	(428)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS20: SUBSTATION MAINTENANCE	(1,290)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS23: Substation Maintenance - Texas	(207)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS32: DISTRIBUTION O&M EXPENSE ACROSS ALL	(1,745)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS38: TRANSMISSION O&M MGMT/SUPPORT - ESI	(11,514)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS55: Transmission Operations TEXAS	(175)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTTDS76: Transmission Mgt/Support TEXAS	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCTWCOMP: WORKER'S COMPENSATION CLAIMS	(242)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW10227: ENVIRONMENTAL SUPPORT - TX	(1,734)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW14171: TRAINING DEVELOPMENT	(1,280)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW14172: SAFETY GROUP SERVICES	(1,011)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW18100: OPNS-GAS SUPPLY	(725)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW19501: SPO Market Operations & Planning	(739)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW19510: ENERGY MANAGEMENT OPERATIONS	(1,744)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW19512: SPO Fuel and Energy Analysis	(935)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW29608: TRANSMISSION POWER SYSTEM OPERATION	(12,225)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW35535: Dr. Financial Operations Controls	(1,550)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW36555: PURCHASING & CONTRACTS SUPPORT	(6,917)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW54035: SPO Management Summary	(2,312)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCW55555: VP FOSSIL GENERATION	(495)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0010: GENERATION ASSETS MANAGEMENT	(280)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0034: DIRECTOR - PLANT SUPPORT	(2,999)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0035: MANAGER - BUSINESS SUPPORT	(630)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0045: PLANT SUPPORT SERVICES - BIG CAJUN	(38)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0064: SPO Dir., Energy Management Ops	(350)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0073: FOSSIL INFORMATION TECHNOLOGY - FIT	(1,573)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0129: CORPORATE ENVIRONMENTAL STRATEGY	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0200: E&C Technical Support-SU1	(194)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWE0268: ENVIRONMENTAL SUPPORT-DIRECTOR	(253)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWEC001: ENVIRONMENTAL SERVICES ADMINISTRATION	(382)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWEC080: WASTE PROGRAMS - FOSSIL	(49)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWEC085: AIR PROGRAMS FOSSIL	(314)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWEC086: WATER PROGRAMS - FOSSIL	(48)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWEC087: RESPONSE PROGRAMS - FOSSIL	(128)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCWEC088: CONTINUOUS AIR EMISSION MONITORING	(181)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PCZU1571: EGS& TX FUEL RELATED MATTERS	(54)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP053117: CIP SERC Audit	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP103101: TRN Strategic Initiatives ESI	(552)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP103105: TRN Strategic Initiatives ETI	(302)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP123PNX: Port Neches Chemical Explosion	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP1CDETI: Corporate Development - Corp Dev	(20)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP1CDEEG: Corp Dupint - Reg Utility	(1,316)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP1E2EPM: End-to-End Process Mgmt	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP1QCPTP: 1Q Comp. Process & Tech.	(1177)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPACTDIS: Aviation Consulting & Training-DIS	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPADSENT: Analytic/Decision Support-Entergy	(697)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPADSREG: Analytic/Decision Support-Utility	(751)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPALLCBF: MISO Review & Cost Ben Analysis All Op Cos	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advanced Metering Operations	(266)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPAPPSVC: HRO Application Services	(355)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPAPVENM: A/P Vendor Management	(36)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPAUSETL: Field Safety Audit Work Sites	(125)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPAUTOMA: Process Automation Software-Scripts	(21)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPBCP410: BusCasePlan-IT Sec & Compliance	(16)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPBCP420: BusCasePlan-Applications-Upgr Enhnc	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPBCP450: BusCasePlan-Applications Bus Improv	(128)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCA0001: Chief Administrative Officer	(669)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCDREXP: Customer Digital Roadmap O&M	(1,660)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCESTR: Customer Experience Strategy	(1,451)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCICJRP: Commercial & Industr Journey & Prod	(157)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCIPBOT: NERC/CIP Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCNCULT: Canceled Proj-Cap Write-Offs-ETI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCOO001: CHIEF OPERATING OFFICER	(693)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCPE001: Project Excellence Program	(433)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCPE011: Project Excellence Development	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCPEBOT: Capital Projects Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCPMSFT: Records Mgmt-CPM & Safety Support	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCRPSEC: Office of Chief Security	(3,965)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCSCSUP: Customer Operations Support	(601)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPCSE021: SH&E Compliance Audits - ETI	(68)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPEAMEXP: Enterprise Asset Management O&M	(696)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPEDEVES: Economic Development - ESI	(307)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPEDEVET: Economic Development - ETI	(462)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPEECRF3: TX Energy Effic Cost Recovery Factr	(405)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPELECTX: ETI Electrification	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPEMPSVY: Annual Employee Survey	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERGETH: Emp Resource Group - Multicultural	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERGEN: Emp Resource Group - Generational	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERGLSP: Emp Resource Group - Leadership	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERGPRI: Emp Resource Group	(7)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERGVET: Emp Resource Group - Veterans	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERGWOM: Emp Resource Group - Womens	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERMGEG: ERM Working Groups	(139)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPERSS100: Entergy Shared Services	(3,080)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPETHICS: Ethics Line Investigations	(287)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPETIACC: ETI Accounting Order	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPETICBF: MISO Review & Cost Ben Analysis ETI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPETSETI: Executive Time and Expenses-ETI	(873)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPETXSEC: ETI Securitization Hurricane Ike	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF21601: Accounting Controls	(208)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF21700: Accounting Program Management	(3)

Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF2365T: EGS-TX FINANCIAL PLANNING	(1,100)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30140: CASH MANAGEMENT - ETI	(9)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30142: Financing and S.T. Funding ETI	(870)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30152: Risk Management PGen-EGS TX	(357)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30155: Securitization ADM & SVC costs TX	(123)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30262: SYS - BENEFIT TRUST INVESTMENTS	(146)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30270: CORP RISK MGMT SVCS - ERM	(569)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30321: ETI \$50MM Standby LOC Facility	(13)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30357: ETI \$150M FMBs 3.45% due 12/1/2027	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30376: ETI \$35M Preferred 5.375%	(30)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30383: ETI \$600MM FMBs 1.75% due 3/15/2031	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30396: ETI \$___MM FMBs ___% due ___/___/20___	(83)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF30406: ETI \$3.75M Preferred 5.10%	(52)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF27200: Cognos Reporting Support	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939AS: Records Mgmt-Utility Ops Support	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939CIP: Records Management-NERC/CIP	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939ETX: Records Management - ETX	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939FCS: Records Management-Finance	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939FOS: Records Management-Fossil	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939HRA: Records Management - HR	(7)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939LEG: Records Management-Legal Services	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939PRG: Records Management-Fed Pol/Gov Affs	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939SCH: Records Management - Supply Chain	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939SPO: Records Management - SPO	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPF939TRA: Records Management-Transmission	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFMRCDU: FERC Market Rules Compliance Review	(8)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRADIS: Fraud Distribution	(29)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRAFIN: Finance Fraud	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRAUDC: Fraud COO Operations	(5)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRAUHR: HR Fraud Investigations	(5)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRM127: O&M - Bus Cont Plan Management	(11)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRM1TX: Corp Risk Mgmt Svcs - ETI	(26)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFRTRFM: Transformation Fraud	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFX2880: Shared Enterprise Applications	(2,767)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFX9220: Power Tax/TAX TECH SUPPORT	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPFXOPMO: IT Performance Management	(272)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPGENR20: ETI Generation Rider	(766)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPH5407S: BUSINESS DEVELOPMENT - TX	(12)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROCCS: HR Ops Customer Contact Strategy	(165)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROEDT: ESS HR Ops Emp. Dev./Training	(113)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROESV: ESS HR Ops Employee Services	(450)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROLMG: ESS HR Ops Leave Management	(264)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROMGS: ESS HR Ops Management Support	(85)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROONH: ESS HR Ops Onboard New Hires	(20)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROORA: ESS HR Ops Reporting and Analytics	(298)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROREC: ESS HR Ops Candidate Sourcing	(13)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROSFI: Success Factors Support	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROSTA: ESS HR Ops Staffing	(246)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROTAL: ESS HR Ops Program Delivery	(54)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHROPNT: Pension Transition	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPHRTSG: HR TOTAL REWARDS STRATEGY	(12)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPH30UPP: INDUSTRIAL HYGIENE EQUIP & SUPPLIES	(27)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPINAP19: Apps-Infrastructure Outsource Rebid	(110)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPINFR18: Workplace Service Outsourcing Rebid	(12)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPINRBOT: Incident Response Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPINTAUD: Internal Audit Services	(1,759)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPITPLAN: IT Planning & Portfolio Management	(2,614)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPITSECR: IT Security & Compliance-Enterprise	(4,942)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPKSLBEL: KSL Beneficial Electrification	(291)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPKSLCUC: KSL Customer Connectivity	(46)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPKSLFLE: Electric Fleet Infrastructure	(454)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPKSLLEU: KSL Electric Mobility	(500)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPKSLCG: KSL Low Carbon Generation	(439)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPLANTR: Legal Services - Antitrust Advice	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLAURA2: ETI Hurricane Laura Secur (Path 2)	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLCOMPL: FERC/NERC Compliance Advice	(193)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLGUTL: Legal Services - Regulated Utility	(2,786)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLIHEAP: LIHEAP Initiative	(373)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLIETI: Legal Services - MISO RTO ETI	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLMIUTL: Legal Services - MISO RTO OpCos	(80)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLPS TX0: Large Project Services Entergy Texas	(2,208)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLTEXS1: Lighting Dept O&M - All BUs	(595)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPLTEXT1: Lighting Dept O&M - ETI Texas	(1,214)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPMEDCX: MX Project	(55)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPMIREPO: MISO Reactive Power Filing	(165)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPMISOIC: INDEPENDENT COORD TRANS MISO	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPMKTSAL: Poff. Mktng, Sales & Cust Insight	(55)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPMNGBPO: Bus Process Outsource Mgmt	(525)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPMSOALL: MISO Issue Mgmt - All Op Cos	(593)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPNEXLEG: NextEra Federal ROFR Lawsuit	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPOGTDS: Aviation Oversight - Distribution	(14)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPOGTTRN: Aviation Oversight - Transmission	(467)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPOIT14S: IT Transmission Support	(5,860)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPOPEXAS: Op Ex Assessments Gener	(987)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPOPEXPI: Op Ex Performance Improvement Gener	(1,258)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPOUTAGE: TX & S Central Outage Investigation	(31)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPCIP13: QIP-013 Supply Chain Cyber Security	(25)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPCS003: NERC/CIP Compliance Management Supp	(638)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPMRSUP: SC Premier Supplier Program	(17)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPMTP21: Remediation Processng work	(20)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPUCTTX: TX PUCT Mandated T-Line Insp.	(738)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPPWGETX: SC Power Gen Plant Support-TX	(1,498)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPR41133: TEXAS COMMUNICATIONS	(39)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPR56640: WHOLESALE - EGS-TX	(65)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPREADY2: Readiness and Response Management	(16)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPREALL2: Residential Market Dev - ALL JURIS	(118)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPRESCJL: COO- Customers, Strategy & Growth	(210)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPRM103T: AUDIT: EGS-TX	(431)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSABBOT: Safety Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSANOAR: System Agreement Litigation No EAI	0

Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSECESI: ESI - Corp Security Svcs	(142)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSECEI: ETI - Corp Security Svcs	(1,819)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSERC21: 2021 SERC Audit	(193)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSHRSVC: Fraud Shared Services	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSOLTMK: Solartix marketing costs at ETI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE010: SPO Diversity Initiative	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE015: SPO Mid-Office & Energy Settlements	(94)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE057: SPO Strategic/Regulatory Initiatives	(923)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE069: SPO Shadow Settlements	(531)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE087: SPO LBA Services	(476)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE103: SPO ETI Shadow Settlements	(135)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE105: SPO Utility-Supply/Procurement/Asset Mgmt	(1,212)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE113: SPO ETI Strategic/Regulatory	(382)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE120: SPO ETI Fuel & Energy Analysis	(662)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE121: SPO-VP of System Planning	(589)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE167: SPO MDMA/MDQ - 3 Op Co EES LBA	(1,030)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE168: SPO Real Time Ops-3 Op Co EES LBA	(2,736)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE180: SPO (EXAM) Fuel and Energy Analysis	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE198: SPO VP of System Planning ETI	(9)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE202: SPO ETI Market Ops and Planning	(2,230)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE212: SPO ETI Gas Supply	(612)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE232: SPO San Jacinto Tolling Extension	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE239: SPO Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE252: SPO 2019 ETI Solar RFP	(196)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE254: SPO Planning 2.0	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE255: SPO Liberty County PPA	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE256: SPO Automatin of End-to-End Gas Procs	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE260: SPO 2020 ETI CCGT RFP	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE262: SPO ETI Umbrel Solar PPA	(28)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE262: SPO ETI Umbrel Solar PPA	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE263: SPO ETI Hardin Expense	(1,324)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE268: SPO 2021 ETI Solar RFP	(1,813)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE272: ETI MCPS TRANSACTION EXPENSE	(297)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE278: MCPS Joint Ownership Agreement	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPE500: VP, Generation Strategy & Planning	(85)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPSENT: Strategic Planning SVCS-Entergy	(402)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSPSREG: Strategic Planning SVCS-Utility	(576)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSRVNOW: 3 IS LT Contract - ServiceNow (INF)	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSSADMIN: Records Mgmt-Shared Services Admin	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSSBPTM: Records Mgmt-Bus Process Transform	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPSTUDCC: CORP COMM STUDIO MAINTENANCE	(150)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP T23949: BUSINESS EVENT PROCESS - ETI	(194)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP T23956: BUS EVENT PROCESS - RETAIL ETI	(1,006)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP T2RT2R: Travel to Reimburse Project	(114)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP T62569: EGS-TX MTM	(333)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TACORP: Talent Acquisition - Corp	(128)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TAOOPER: Talent Acquisition - Operations	(161)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TAPROP: Units of Property Method of Tax Acc	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TAPROS: Talent Acquisition - Program Sup	(123)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TAU TOP: Talent Acquisition - UO	(197)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TDERSC: Entergy Regional State Committee	(11)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TDFLTF: Fleet Services, Fleet	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TDFLTU: Fleet Services, Usage Based	(9)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TDHY13: Procedure Development Compliance T	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TRANDI: Transmission Diversity & Inclusion	(4)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TRNBOT: Transmission Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TRNETI: Texan O&M MGMT/SUPPORT	(2,289)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TRNLIN: Transmission O&M Lines Support	(80)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TRNSUB: Transmission Substation Support	(1,105)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TRSE TI: ETI TRANS REGULATORY SUPPORT	(52)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TTD648: DISTRIBUTION O&M EXPENSE - ETI	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TXD CRF: ETI DCRF Distr Cost Recovery Factor	(548)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TXFRCS: 2016 TX Fuel Recon Case Support-Ctr	(196)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TXFRCT: ETI Fuel Reconciliation	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TXLARA: Hurricane Laura Legal Services - TX	(179)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TXREG2: Regulatory Affairs - Texas (ETI)	(411)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP TXTCRF: ETI TCRF	(607)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP UCLAM: Unclaimed Property Audit	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP UFLCALL: Utility of the Future Campaign(Ali)	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP USP00E: Utility Products & Services Elec	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP USCHRA: HR Attrition	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP USCTRA: Transmission Use Case	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP UTL DER: Utility Derivatives Compliance	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP UTL MTM: Utility MTM Election Support	(86)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0309: Virtual Resource Center - SU5	(28)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0360: Self Supply Project Team-Admin	(837)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0402: SPO Regulatory Compliance	(1,119)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0486: Director, Fleet Maintenance_SU2	(2,111)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0487: Manager, Performance Monitoring	(316)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0619: Water Chemistry Admin - TX	(1,425)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0624: Fleet Maintenance Admin - TX	(2,194)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0639: Utility Scale Solar Development	(313)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0659: Texas AIR PROGRAMS FOSSIL	(67)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0730: PowerGen Robotic Process	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0764: ETI Solar Development	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0767: ETI Co-Generation Development	(35)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0779: ETI WEG Motor Taskforce Team	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE0807: Carbon Capture & Seq Eval	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WELL1S: Convert Diesel Wells to Elec All BU	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WELL1T: Convert Diesel Wells to Elect ETI	(194)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WEOGNG: ETI Engineering Tech Support	(11)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WEO9NG: General System-ENG-Tech Support	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T017: F3FTN-ETI Fos Training Development	(282)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T026: ETI-FBP Direct Fossil Support Ser	(631)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T027: ETI Resource Development	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T028: Union IBEW 2296_TX_NON_REIMB	(26)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T030: ETI -Asset Mgt&Plan Direct Supt	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T031: VP Fossil Plant Ops - ETI	(2,190)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WE T301: SPO ETI-Supply/Procurement/Asset Mgmt	(642)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PP WETGGN: ETI Tech Services Suppl_TX000	(428)

Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPWIL019: Supply Chain WIL Project	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPX10425: EGGS-TA Tax Services	(4,727)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPZ04649: MCPS O&M-Pre-COD	(3)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPZ04650: MP1 MCPS O&M-Post-COD	(476)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPZ04655: SB3 - MDBFP System High Bearing Tem	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPZ07450: MP1 HRSG Outage	(54)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F3PPZ07946: MP1 Fall MAINTENANCE OUTAGE - WARRA	(26)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCCSS01L: PS ASSET MANAGEMENT FOR LE	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCE13756: Legal Services - ETI	(9,080)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCE13759: JENKINS CLASS ACTION SUIT	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCINREOM: INVESTMENT RECOVERY	(444)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCLHPPC: CONSUMER EDUCATION PROGRAMS	(604)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCMCMSC: PASSPORT- SC MATERIALS MANAGEMENT S	(20)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCTDSS8: TRANSMISSION OPERATIONS	(365)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCTDST0: TRANS MAINTENANCE: LINES & SUBSTATI	(61)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFCRN: REGULATD NON-BACKBONE FIBER	(802)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFTWR: 2-WAY RADIOS COMMUNICATION SERVICE	(417)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFCWAN: WIDE AREA NETWORK (WAN) SERVICES	(207)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFLMT: LAN - DESKTOP	(161)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFRMAC: TWO WAY RADIO MOVES/ADDS/CHANGES	(7)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFVMAC: VOICE & VIDEO MOVES ADDS CHANGES	(20)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZFVMT: VOICE & VIDEO MAINTENANCE & SUPPORT	(106)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZLDEPT: Legal Services - Supervision & Supp	(2,163)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZPDEPT: SUPERVISION & SUPPORT - FED POLICY	(742)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCSDEPT: SUPERVISION & SUPPORT - SUPPLY CHAI	(1,418)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSIT X	(6,919)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZUBENF: BENEFITS	54,364
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(1,083)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMICNE: AMI Electric Comm Network IT Support	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMIDOI: AMI IT DMS/OMS Support	(1,668)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMIEDU: AMI Customer Education	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMITS: AMI IT Support/AMI Customers	(610)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMIMDE: AMI Electric MDMS IT Support	(9)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMIMDI: AMI IT MDMS Support/AMI Customers	(22)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMIMEI: AMI IT METER SUPPORT/AMI CUSTOMER	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMIOME: AMI OM - Electric	(261)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPAMISII: AMI IT Service Initiation Support	(45)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPBBSAFT: Behavioral Based Safety Training	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPBTCAMP: Transmission Boot Camp	(19)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCCCREC: Corp Emp Support for Storm Cards	(145)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCCOEKE: Customer Centricity - VP Services	(421)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCCSUPD: CCS Rate Updates	(203)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCEPSUP: IT-AMI Cust. Engagement Port Support	(5)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCIPMAN: Maintenance of IT Subst. CIP Assets	(281)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCITSUP: Business Support - Corp IT	(289)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCOMSPT: Supervision & Support - Corp Comm	(131)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCOPPER: Theft of Copper Wire Transmission	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCORONA: COVID-19 Pandemic Response Plan	(169)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCOVACC: Covid Vaccine Time-Off	(71)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCOVID2: COVID-19 Response - Call Centers	(80)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCPEDER: Customer Product Engineering	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCCSCSUP: BUSINESS SUPPORT - SUPPLY CHAIN	(69)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCUBALL: The Cube - All OpCo's	(222)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPCUBETE: The Cube - Texas	(22)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPDIBALS: Diversity & Inclusion	(29)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPDISAUT: Distribution Automation Support	(2,132)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPDISMSPR: Smart Connect (DSM)	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPDOWHPT: Utility Human Performance Training	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPEDIPST: Energy Delivery/Incidental Proj Sup	(83)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPEIPPSE: EIPP-Supplier Enablement/ProgrMaint	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPEMPAPP: Employee Appreciation Week	(10)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPENRHUB: EnergyHub	4
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPENTEAR: B&B Overall O&M	(3,272)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPENTWPS: Workplace Services - IT Support	(203)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPERGI00: Systemwide Ergonomics Initiative	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPFERCCM: FERC Compliance Program	(221)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPFINOHT: Finance Org Health Initiative	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPFINSUP: BUSINESS SUPPORT - FINANCE	(207)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPFX4000: Operation Technology Support	(361)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPGLSAUD: Glass Ceiling Audit	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPGMDTLK: Grid Mod Data Lake Support	(243)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPGRNSKY: Green Sky	(252)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPHRSIST: HR - Distribution Support	(100)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPIBWT20: 2020 IBEW-ETI Contract Negotiations	(233)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPICCSV: ICC - Customer Service	(176)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPICCEMP: ICC - Employee Education Initiative	0
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPINNBTG: Building the Cube	(4)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPINNPOV: Portfolio Validation	(34)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPINNPOR: PowerOn	(757)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPITTNFM: Information Technology Transformati	(2)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPITUOAM: Utility Ops Application Management	(2,547)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPKSLALL: KSL - All OpCo's	(4,177)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPNNELSN: Nelson 5 Plant Costs	(66)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPOFCCPH: OFCCP Compliance	(30)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPOHLEG: Legal Org Health Initiative	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPPROCEP: Process View Initiative - EDE	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPPPYPAC: Comp Requirements & Pay Practices	(4)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPREGCUS: Slat Analytics/Decision Ele Utility	(1,145)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPROBAUT: Process Automation/Robotics Initia	(2,534)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSETCON: Settings & Configuration O&M	(23)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSSFNOP: Records Mgmt-SS Fin Ops Acct Pay	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSSFNPR: Records Mgmt-SS Fin Ops Payroll	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSSITRM: Records Mgmt-Shared Services IT	(0)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSTKENG: Stakeholder Engagement Program	(199)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSUPDIS: SC - Distribution Procurement	(1,143)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPSUPTRN: SC - Transmission Proc Support	(774)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPTFMGMT: Transformation Management	(13)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPTPTSA8: Transmission Safety Advisory Board	(27)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPTTRANOP: Transform Strat & Commercialization	(300)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPTSYSTD: T System Studies O&M	(0)

Entergy Texas, Inc.
Summary of Affiliate Proformas by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account/Description	Project/Activity/Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPVETERG: ERG for Veterans	(1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPZFNET: Telecom T&D / SCADA Net Support	(84.1)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPZFVOIP: Voice Over IP Support	(6)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPZUWELL: Entergy Wellness Program	(103)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	F5PPZZ80B: REGULATORY AFFAIRS-A&G	(14)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	SDPCT7900S: CAPITAL SUSPENSE, DIST EGSI-TX Elec	(309)
AJ22B - Affiliate Incentive Compensation	ESL	926000: Employee Pension & Benefits	SDPCTA052B: DISTRIBUTION CAPITAL SUSPENSE ESI	(198)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(3)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(11)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(1)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(13)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(4)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(1)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCE01601: FERC - OPEN ACCESS TRANSMISSION	(13)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCF1044B: ENTERGY OPERATING COMPANIES TAX SVC	(15)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCF1044B: ENTERGY OPERATING COMPANIES TAX SVC	(60)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCF21600: CORP RPTG ANALYSIS & POLICY-ALL COS	(6)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCF239TX: CORP RPTG ANALYSIS-POLICY EGSI-TX	(1)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCF24036: CORP RPTG ANALYSIS & POLICY-REG CO	(1273)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCF24036: CORP RPTG ANALYSIS & POLICY-REG CO	(56)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCSYSRAF: SYSTEM REGULATORY AFFAIRS-FEDERAL	(8)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCSYSRAF: SYSTEM REGULATORY AFFAIRS-FEDERAL	(1)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCSYSRAS: SYSTEM REGULATORY AFFAIRS-STATE	(22)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCSYSRAS: SYSTEM REGULATORY AFFAIRS-STATE	(1,165)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCSYSRAS: SYSTEM REGULATORY AFFAIRS-STATE	(330)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCSYSRAS: SYSTEM REGULATORY AFFAIRS-STATE	(8)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCTDD6T6: CSS MANAGE & CONSULT TEXAS EGSI OPS	(62)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PCTDD6T6: CSS MANAGE & CONSULT TEXAS EGSI OPS	(9)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPEECRF3: TX Energy Effic Cost Recovery Facr	(61)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPEECRF3: TX Energy Effic Cost Recovery Facr	(19)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPEECRF3: TX Energy Effic Cost Recovery Facr	(1)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPGENR20: ETI Generation Rider	(320)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPGENR20: ETI Generation Rider	(92)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPGENR20: ETI Generation Rider	(7)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPGENR20: ETI Generation Rider	(16)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPLAURA2: ETI Hurricane Laura Secur (Path 2)	71
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPLGUTL: Legal Services - Regulated Utility	(2)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPMIREPO: MISO Reactive Power Filing	(0)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPMIREPO: MISO Reactive Power Filing	(0)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPSPSE057: SPO Strategic/Regulatory Initiatives	(1)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPSPSE113: SPO ETI Strategic/Regulatory	(7)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPSPSE113: SPO ETI Strategic/Regulatory	(7)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPSPSE263: SPO ETI Hardin Expense	(10)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPSPSE263: SPO ETI Hardin Expense	(66)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXD0RF: ETI DCRF Distr Cost Recovery Factor	(1204)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXD0RF: ETI DCRF Distr Cost Recovery Factor	1,983
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXD0RF: ETI DCRF Distr Cost Recovery Factor	(7)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXD0RF: ETI DCRF Distr Cost Recovery Factor	(21)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXREG2: Regulatory Affairs - Texas (ETI)	(27)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXTCRF: ETI TCRF	(226)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXTCRF: ETI TCRF	(96)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXTCRF: ETI TCRF	(71)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F3PPTXTCRF: ETI TCRF	(28)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSI TX	(74)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSI TX	(465)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSI TX	(115)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSI TX	(28)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSI TX	(7)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZU1573: REGULATORY AFFAIRS -- 100% EGSI TX	(2)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(3)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(103)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(5)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(43)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(48)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PCZUDEPT: SUPERVISION & SUPPORT - DOMESTIC UT	(0)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PSETCON: Settings & Configuration O&M	(5)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PSETCON: Settings & Configuration O&M	(18)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PPZZ80B: REGULATORY AFFAIRS-A&G	(5)
AJ22B - Affiliate Incentive Compensation	ESL	928000: Regulatory Commission Expense	F5PPZZ80B: REGULATORY AFFAIRS-A&G	(1)
AJ22B - Affiliate Incentive Compensation	ESL	930100: General Advertising Expenses	E1PCR56226: Sales & Mktg - ALL JURIS	(0)
AJ22B - Affiliate Incentive Compensation	ESL	930100: General Advertising Expenses	F5PPCUBALL: The Cube - All OpCo's	(0)
AJ22B - Affiliate Incentive Compensation	ESL	930200: Miscellaneous General Expense	F5PCZ24040: TEAMSHARE INCENTIVE COMPENSATION	(124)
AJ22B - Affiliate Incentive Compensation	ESL	930200: Miscellaneous General Expense	F5PPGMDTLK: Grid Mod Data Lake Support	(16)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F3PCFACALL: FACILITIES SVCS- ALL COS	(3)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F3PPITSECR: IT Security & Compliance-Enterprise	(2)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F3PPITSECR: IT Security & Compliance-Enterprise	(30)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F3PPOIT14S: IT Transmission Support	(22)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F3PPOIT14S: IT Transmission Support	(101)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFCTRN: REGULATD NON-BACKBONE FIBER	(42)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFCTRN: REGULATD NON-BACKBONE FIBER	(1)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFCTRN: REGULATD NON-BACKBONE FIBER	(235)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFCWTR: 2-WAY RADIOS COMMUNICATION SERVICE	(0)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFCWAN: WIDE AREA NETWORK (WAN) SERVICES	(22)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFCWAN: WIDE AREA NETWORK (WAN) SERVICES	(108)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFLMNT: LAN - DESKTOP	5
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFLMNT: LAN - DESKTOP	(6)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFMVMT: VOICE & VIDEO MAINTENANCE & SUPPORT	(17)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PCZFMVMT: VOICE & VIDEO MAINTENANCE & SUPPORT	(58)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPAMIOEME: AMI OM - Electric	(1)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPPCIPMAN: Maintenance of IT Subst. CIP Assets	(1)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPPCIPMAN: Maintenance of IT Subst. CIP Assets	(9)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPPCOPPER: Theft of Copper Wire Transmission	(16)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPCUBALL: The Cube - All OpCo's	(2)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPENTWPS: Workplace Services - IT Support	(3)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPENTWPS: Workplace Services - IT Support	(9)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPZFNET: Telecom T&D / SCADA Net Support	(8)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPZFNET: Telecom T&D / SCADA Net Support	(15)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPZFNET: Telecom T&D / SCADA Net Support	(239)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPZFVOIP: Voice Over IP Support	(1)
AJ22B - Affiliate Incentive Compensation	ESL	935000: Maintenance Of General Plant	F5PPZFVOIP: Voice Over IP Support	(4)

Entergy Texas, Inc.
Summary of Affiliate Pro Forms by Account and Project
For the Twelve Months Ended December 31, 2021

Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ22B - Affiliate Incentive Compensation Total				(2,334,196)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(81,893)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(41)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(20)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(161)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(294)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(1,859)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(1,377)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(3,945)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(148)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(141)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(1,359)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(18)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F3PPAMAMOC: AMOC - Advanced Metering Operations	(196)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F5PPAMIEDU: AMI Customer Education	(1,010)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F5PPAMIEDU: AMI Customer Education	(61,021)
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F5PPAMIEDU: AMI Customer Education	0
AJ30 - Remove AMS Costs	ESL	580000: Operation Supervision&Enginee	F5PPAMITS: AMI IT Support AMI Customers	(6)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(33)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(17)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(132)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(191)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(135)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(7,526)
AJ30 - Remove AMS Costs	ESL	586000: Meter Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(31)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(28)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(109)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(172)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(265)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(1,242)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(3,160)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(339)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(1,104)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMICNI: AMI IT Com Network Support AMI Cust	0
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMICNI: AMI IT Com Network Support AMI Cust	(64,265)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMIEDU: AMI Customer Education	0
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMIEDU: AMI Customer Education	(86)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(155)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(77)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(611)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(357)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(1,795)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(34,639)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMITS: AMI IT Support AMI Customers	(1,755)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(33,794)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMIOE: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPAMISIL: AMI IT Service Initiation Support	(38,564)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	0
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	0
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPGMDTLK: Grid Mod Data Lake Support	(8,300)
AJ30 - Remove AMS Costs	ESL	588000: Misc Distribution Expense	F5PPGMDTLK: Grid Mod Data Lake Support	1,743
AJ30 - Remove AMS Costs	ESL	597000: Maintenance Of Meters	F3PPAMAMOC: AMOC - Advanced Metering Operations	(11)
AJ30 - Remove AMS Costs	ESL	597000: Maintenance Of Meters	F3PPAMAMOC: AMOC - Advanced Metering Operations	(771)
AJ30 - Remove AMS Costs	ESL	902000: Meter Reading Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(16)
AJ30 - Remove AMS Costs	ESL	902000: Meter Reading Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(52)
AJ30 - Remove AMS Costs	ESL	902000: Meter Reading Expenses	F3PPAMAMOC: AMOC - Advanced Metering Operations	(899)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F3PPAMAMOC: AMOC - Advanced Metering Operations	(40)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F3PPAMAMOC: AMOC - Advanced Metering Operations	(61)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F3PPAMAMOC: AMOC - Advanced Metering Operations	(2,023)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F3PPAMAMOC: AMOC - Advanced Metering Operations	(265)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F5PPAMIOE: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F5PPAMIOE: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	(10,619)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	(32,255)
AJ30 - Remove AMS Costs	ESL	903001: Customer Records	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	0
AJ30 - Remove AMS Costs	ESL	903002: Collection Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(38)
AJ30 - Remove AMS Costs	ESL	903002: Collection Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(19)
AJ30 - Remove AMS Costs	ESL	903002: Collection Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(149)
AJ30 - Remove AMS Costs	ESL	903002: Collection Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(226)
AJ30 - Remove AMS Costs	ESL	903002: Collection Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(7,395)
AJ30 - Remove AMS Costs	ESL	903002: Collection Expense	F3PPAMAMOC: AMOC - Advanced Metering Operations	(1,116)
AJ30 - Remove AMS Costs	ESL	909000: Information & Instruct Adv Ex	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	0
AJ30 - Remove AMS Costs	ESL	909000: Information & Instruct Adv Ex	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	0
AJ30 - Remove AMS Costs	ESL	909000: Information & Instruct Adv Ex	F5PPAMIEDU: AMI Customer Education	(912)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(26)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(101)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	54
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(948)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F3PPAMAMOC: AMOC - Advanced Metering Operations	(17)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F3PPAMAMOC: AMOC - Advanced Metering Operations	(32)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F3PPAMAMOC: AMOC - Advanced Metering Operations	(548)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F3PPAMAMOC: AMOC - Advanced Metering Operations	(15)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F3PPAMAMOC: AMOC - Advanced Metering Operations	(400)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMICNE: AMI Electric Comm Network IT Support	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(983)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(478)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	1,803
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(1,293)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(17,563)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(9,741)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(730)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(2,051)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIDDI: AMI IT DMS/OMS Support	(211,536)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIEDU: AMI Customer Education	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIEDU: AMI Customer Education	(21)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(168)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(48)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(614)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(249)

WP/RMD Testimony/1
2022 Rate Case
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Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(353)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(61)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(7,622)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(17,058)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMITS: AMI IT Support AMI Customers	(26,311)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDE: AMI Electric MDMS IT Support	(20)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDE: AMI Electric MDMS IT Support	(3)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDE: AMI Electric MDMS IT Support	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDE: AMI Electric MDMS IT Support	(1,216)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(52)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(1,748)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(78)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(201)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(236)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(658)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMEI: AMI IT METER SUPPORT AMI CUSTOMER	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIMEI: AMI IT METER SUPPORT AMI CUSTOMER	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(142)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(61)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(1,377)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(224)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(221)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(1,631)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	(35,937)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	(24)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	(179)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	2
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	(377)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	(4,789)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	(1,288)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPAMISII: AMI IT Service Initiation Support	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	(1)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	(134)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	(599)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(118)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(58)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(628)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(36)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(105)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	0
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(5,486)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	(26,223)
AJ30 - Remove AMS Costs	ESL	920000: Adm & General Salaries	F5PPGMDTLK: Grid Mod Data Lake Support	6,699
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIDOI: AMI IT DMS/OMS Support	0
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIDOI: AMI IT DMS/OMS Support	(5)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIDOI: AMI IT DMS/OMS Support	(480)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIEDU: AMI Customer Education	(7)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMITS: AMI IT Support AMI Customers	(3)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIOME: AMI OM - Electric	(27)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPAMIOME: AMI OM - Electric	(2)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPGMDTLK: Grid Mod Data Lake Support	(209)
AJ30 - Remove AMS Costs	ESL	921000: Office Supplies And Expenses	F5PPGMDTLK: Grid Mod Data Lake Support	44
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMICNE: AMI Electric Comm Network IT Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMICNE: AMI Electric Comm Network IT Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMICNI: AMI IT Com Network Support AMI Cust	(20,108)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMICNI: AMI IT Com Network Support AMI Cust	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMICNI: AMI IT Com Network Support AMI Cust	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIDOI: AMI IT DMS/OMS Support	(85)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIDOI: AMI IT DMS/OMS Support	(139,612)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIDOI: AMI IT DMS/OMS Support	(54,188)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIDOI: AMI IT DMS/OMS Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIEDU: AMI Customer Education	(436)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMITS: AMI IT Support AMI Customers	(8,780)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMITS: AMI IT Support AMI Customers	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMDE: AMI Electric MDMS IT Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMDE: AMI Electric MDMS IT Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(192,954)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	(75,801)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMDI: AMI IT MDMS Support AMI Customers	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMEI: AMI IT METER SUPPORT AMI CUSTOMER	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIMEI: AMI IT METER SUPPORT AMI CUSTOMER	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMISII: AMI IT Service Initiation Support	(7,262)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPAMISII: AMI IT Service Initiation Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPCEPSUP: IT-AMI Cust. Engagemnt Port Support	0
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPGMDTLK: Grid Mod Data Lake Support	(1375)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPGMDTLK: Grid Mod Data Lake Support	(168,195)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPGMDTLK: Grid Mod Data Lake Support	36,092
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPGMDTLK: Grid Mod Data Lake Support	(3,298)
AJ30 - Remove AMS Costs	ESL	923000: Outside Services Employed	F5PPGMDTLK: Grid Mod Data Lake Support	0
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(75)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	0
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(118)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	E1PPAMCE02: AMI CUST ED PLAN & STRATEGY	(3)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(241)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(232)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(169)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(895)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(4,296)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(140)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(33)
AJ30 - Remove AMS Costs	ESL	926000: Employee Pension & Benefits	F3PPAMAMOC: AMOC - Advance Metering Operations	(144)

WP/RMD Testimony/1
2022 Rate Case
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WP/RMD Testimony/1
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Proforma	Billing Company	Account Description	Project/Activity Description	Proforma Amount
AJ30 - Remove AMS Costs	ESL	930200: Miscellaneous General Expense	F5PPGMDTLK: Grid Mod Data Lake Support	8,796
AJ30 - Remove AMS Costs	ESL	930200: Miscellaneous General Expense	F5PPGMDTLK: Grid Mod Data Lake Support	(3,330)
AJ30 - Remove AMS Costs	ESL	930200: Miscellaneous General Expense	F5PPGMDTLK: Grid Mod Data Lake Support	(3)
AJ30 - Remove AMS Costs	ESL	931000: Rents-Cust Accts,Serv,Sales,GA	F5PPAMIDOI: AMI IT OMS/OMS Support	(12,123)
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMICNE: AMI Electric Comm Network IT Suppor	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMICNE: AMI Electric Comm Network IT Suppor	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMIDOI: AMI IT OMS/OMS Support	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMIDOI: AMI IT OMS/OMS Support	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMIOME: AMI OM - Electric	(17)
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPAMIOME: AMI OM - Electric	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPGMDTLK: Grid Mod Data Lake Support	0
AJ30 - Remove AMS Costs	ESL	935000: Maintenance Of General Plant	F5PPGMDTLK: Grid Mod Data Lake Support	0
AJ30 - Remove AMS Costs Total				(1,956,344)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	4031AM: Deprec Exp billed from Serv Co	F3PPWE0639: Utility Scale Solar Development	(3,664)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	408110: Employment Taxes	F3PPWE0639: Utility Scale Solar Development	(34)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	408110: Employment Taxes	F3PPWE0639: Utility Scale Solar Development	(1,572)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	408110: Employment Taxes	F3PPWE0639: Utility Scale Solar Development	(58)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	408110: Employment Taxes	F3PPWE0639: Utility Scale Solar Development	(700)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	408110: Employment Taxes	F3PPWE0639: Utility Scale Solar Development	(5)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	500000: Oper Supervision & Engineerin	F3PPWE0639: Utility Scale Solar Development	(32)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(272)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(589)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(28,791)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(950)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(1,022)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(8,526)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(3,814)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	920000: Adm & General Salaries	F3PPWE0639: Utility Scale Solar Development	(96)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	921000: Office Supplies And Expenses	F3PPWE0639: Utility Scale Solar Development	(541)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	921000: Office Supplies And Expenses	F3PPWE0639: Utility Scale Solar Development	(300)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	923000: Outside Services Employed	F3PPWE0639: Utility Scale Solar Development	(8,749)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	926000: Employee Pension & Benefits	F3PPWE0639: Utility Scale Solar Development	(5,505)
AJ32 - KSL & Preliminary Survey/Investigation Expense	ESL	926NS1: ASC 715 NSC - Emp Pens & Ben	F3PPWE0639: Utility Scale Solar Development	(5,787)
AJ32 - KSL & Preliminary Survey/Investigation Expense Total				(75,007)
Grand Total				(5,724,462)

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
AD057	Crp Aviation - New Orleans
AD438	Manager, Corporate Aviation
AD441	Dir, Crp Avtn, Secur & R.E. Op
AD443	Corporate Security
AD465	Manager, Real Estate
AD479	Facilities Delivery
AD4AH	Facility Mgmt - Nuclear
AD4AQ	Facility Admin - Nuclear
AD4E5	Facility Mgmt - Fossil
AD4E6	Facility Admin - Fossil
AD4G2	Facility Mgmt - Cust Svc
AD4G3	Facility Admin Cust Svc
AD4L5	Facility Mgmt - Dist
AD4L6	Facilities Admin - Dist
AD4M5	Facilities Mgmt - Trans
AD4M6	Facilities Admin - Trans
AD4N5	Facilities Mgmt - Gas
AD4N6	Facilities Admin - Gas
AD4S2	C&W Facility Mgmt Corp A&G
AD4S3	C&W Admin Svcs - Corp A&G
ADRAG	RE - Rent - A&G
ADRCs	RE - Rent - Cust Svc
ADRDS	RE - Rent - Dist
ADRFO	RE - Rent - Fossil
ADRGs	RE - Rent - Gas
ADRNu	RE - Rent - Nuclear
ADRTR	RE - Rent - Trans
BDADM	Business Development Admin
BDECD	Economic Development
BDLPS	Large Project Services
BDRES	Research and Engineering
BDREV	Revenue Forecasting & Analysis
CACCN	Credit & Collections NO Office
CACRI	Credit Call Center-Outsourced
CACWM	Credit & Collections W. Monroe
CALCA	Large Customer Acct Admin-ESI
CAMET	Metering Operations Admin
CAMIF	Collections, Esi Detail
CAMIY	Revenue Protection- All OPCO
CAMKB	Field Meter Read Supt Adm-Esi
CAMKC	Customer Acctg Servs-Hammond
CAMKG	Interval Data Processing - ESI
CAMKL	Customer Acctg Services-Ar
CAMKN	Customer Acctg Services-La
CAMKU	Major Accounts Billing-Esi
CAMKW	Customer System Support Adm
CAMKY	Csc Customer Contact Solutns
CAML1	CSC Process Improvement ESI
CAMLC	Field Meter Read-No-Esi
CAMLL	Payment Processing - Esi

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
CAMMB	Business Services Adm
CANFH	CSD- Center Operations
CAOCE	Field Meter Reading TX-LA ESI
CAOCJ	Credit - Esi Detail
CAOCK	Field Meter Reading North -ESI
CAODG	Field Meter Read-Louisiana-Esi
CAODM	Field Meter Read-Texas -ETI
CAOFL	MassCustAcct Prebil Edit-Metro
CAOG3	Jackson CSC - ESI Detail
CAOGC	Credit & Collections Admin
CAOGR	CSD- Service Assurance
CAOGV	Mass Cust Acctg Serv Admin ESI
CAOHE	Billing Production Serv-Esi
CAOHG	Customer Load Information Adm
CAOHI	Apartment Simplified Applic Plan
CAOHY	Cust Acctg Serv Proc Improv
CAOHZ	Verification ESI
CAOIR	Business Services Operations
CAOKS	Customer Info Delivery-Esi
CAOSS	CSC Outsourcing Solutions
CAPST	Cust Svc Ctr-SOUTH -ETI Calls
CE028	Texas Jurisdiction Corp Exp
CE112	Gsu President & Ceo
CE115	Ark Resource Plng & Market Ops
CE122	State President-La-Esi Chrges
CE131	Executive Department
CE179	LA Public Affairs
CE180	LA Resource Plng & Market Ops
CE182	Louisiana Regulatory Affairs
CF001	New Gen Dev & Engr
CF002	Fin and Reg Support
CF003	Fossil Fleet Projects
CF004	Project Controls
CF005	New Gen Prgm Mgmt
CF010	New Gen Prgm Execution
CF015	Dir Proj Mgmt/Eng Trans
CF016	Mgr, Engineering Transmission
CF017	Mgr, Right of Way Transmission
CP015	Donations-ESI
CP026	Bod Fees, Crp Dues -Esi
CP040	Chairman and Chief Exec Officr
CP048	Inc & Equity Comp Plans -Esi
CP04A	Incent & Equity Comp Plans-EAI
CP04F	Incent & Equity Comp - TX000
CP04G	Incent & Equity Comp-LA000
CP04H	Incent & Equity Comp - M0000
CP072	Corporate Human Resources -Esi
CP074	Retirement Pension&OPEB - EAI
CP076	Retirement Pension & OPEB -Eli
CP078	Retirement Pension & OPEB- EMI

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
CP080	Retirement Pension & Opeb-Esi
CP081	Retirement Pension & Opeb-Eoi
CP082	VP, Safety & HP
CP08T	Legal - Ethics & Compl
CP0P6	Cap Project Mgmt & Technology
CP163	Revenue Requirement & Analyses
CP178	Rate Administration
CP18B	Regulatory Litigation Support
CP18H	Legal - Compliance Admin.
CP18K	Legal - Information Governance
CP204	Financial Analysis
CP218	VP System Planning
CP219	Fuel & Special Riders
CP227	Planning Analysis
CP22T	Vp Regulatory Services
CP235	Procurement&Asset Optimization
CP236	Sales & Load Forecasting
CP23K	SPO Performance/Project Mgmt
CP269	Regulatory Filings
CPAZX	Esi - Accounting Use Only
CPBAA	SPO Director of LMM Operations
CPBC1	Business Continuity
CPCAO	Chief Administrative Officer
CPCRR	Crisis Readiness & Response
CPDMI	Centralized Product Sales Team
CPDSM	Customer Service Delivery
CPEDE	Employee Driven Excellence
CPFAC	CAO-Facilities Admin
CPICC	Integrated Cust. Communication
CPLBB	SPO Local Balancing Authority
CPLD1	Lighting Sales
CPLD2	Lighting Business South
CPLD3	Lighting Business North
CPLD4	New Revenue Projects
CPLIT	Lighting Dept Admin
CPMDM	SPO MDMA & MDQ Function
CPMSH	Customer Ops Support Admin
CPOIS	Marketing
CPOP7	Critical Infrastructure Protec
CPOP8	Vice President of Operations
CPQAR	Quality Assurance Review
CPRPY	Regulatory Policy
CPSA1	Safety
CPSE9	Corporate Environment Programs
CPSIH	Industrial Hygiene
CPSLQ	Solid Fuel Supply
CPSQA	Quality Assurance
CPSVS	Safety & Environmental Service
CPTFM	Transformation Management
CPWSA	Wholesale Business

Entergy, Texas, Inc.
Department Code Listing
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Department	Department Description
CSG60	LA Revenue Growth
CSMK0	Cust Con Sol Cent Admin-ESI
CSMSC	LA Industrial Accounts
CSMWU	La Economic Development
CSMZ3	Economic Dev & Commercial Ops
CSNAS	LA Customer Service Support
CSOAJ	Economic Develop & Real Estate
CWWI2	Corporate Wide Initiatives
DCLS3	DIRECTOR, SC OPERATIONS
DCLTT	Xfmr Shop Eli-Xle Egsl-Tx
DPAP1	Distr Asset Planning Detail
DPAU2	Audit & Compliance Admin
DPDM1	Distr Data Maintenance
DPDP9	Dist Damage Prevention
DPDUS	Dist Digital Utility Solutions
DPF22	Metro Field Opns Admin -Esi
DPF23	EGSL East Region
DPF2K	LA Work Management
DPF3M	Service Suite Dispatch
DPF3N	EGSL West Region
DPF3V	DOTX-Cleveland Network
DPF55	Dist Ops Tx-Construct & Design
DPF57	Dist Ops Texas East Region Mgr
DPF58	Dist Ops Texas West Region Mgr
DPF6C	LA Area Design EGSL East
DPF6H	ESI Data Maintenance
DPF76	Dist Ops Texas-Construction
DPF78	LA Meter Services Manager
DPF7A	LA Damage Prevention
DPF85	Louisiana Field Metering-ESI
DPFB1	System Outage Response
DPG22	Metro Region
DPG25	Ark Customer Service VP EAI
DPG28	Ark Ops & Safety Manager-EAI
DPG2J	LA Safety
DPG4X	Ark Distr Net-NE Region Mgmt
DPG54	LA Engineering Manager - ESI
DPG73	LA Construction ENOI
DPGF1	T Veg Field Ops Arkansas
DPGR1	T Vegetation Field Ops La
DPGT1	T Vegetation Field Ops Texas
DPGW1	T&D Vegetation Field Ops Admin
DPHF5	LA Operations DOC
DPHJ1	Baton Rouge DOC -Esi
DPHS1	Dir, Engr & Field Support Adm
DPHSV	Distribution Agency Coordinatn
DPJR1	La Operations Manager
DPJT1	La Ops & Customer Service VP
DPL22	MS Ops / Customer Service VP
DPL24	Swest Franchise Director-Esi

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
DPL2D	MS Ops Safety
DPL5A	South ELL Region
DPL5F	Southeast ELL Region
DPL76	LA Construction ELL
DPLB3	Distr AM Program Design
DPLB5	Standards & Eng Services
DPLB6	Training Design&Developmnt
DPLC3	Training Delivery Detail LA-TX
DPLC8	Central Region-Dist Ops MS
DPLC9	Southern Region-Dist Ops MS
DPLE1	La Operations Const Mgmt
DPLS8	Training Workforce Admin
DPMOK	Power Quality Lab Detail - Esi
DPMP1	Compliance & Systems Support
DPSSB	Dist Ops Texas - DOTX Overall
DPTR8	Training Delivery Detail
DPUPM	Utility Performance Management
DPUS2	Utility Safety Department
FA25F	Accounts Payable
FA272	Payroll
FBCPL	Corp Plan FBP
FBCRP	Corp FBP
FBEWC	EWC FBP
FBPOP	Operations FBP
FBPUT	UTILITY FBP
FBPVP	Finance Bus Partners VP
FBTRA	Transmission FBP
FN005	Accounting Use Only-Allocs
FN212	Investor Relations - Esi
FN21C	Exec Dir - Tax Services
FN221	Corporate Development
FN281	Chief Accounting Officer
FN295	Controller Utility Operations
FN2F1	Accounting Governance&Controls
FN2NN	State And Local Taxes
FN2RE	Accounting Policy And Research
FN2VP	Chief Financial Officer
FN300	Corporate Finance
FN301	Bank Facilities/Financ & Deals
FNAAX	Eai - Accounting Use Only
FNAEO	Eoi - Accounting Use Only
FNAGX	EGSL - Accounting Use Only
FNALX	Eli - Accounting Use Only
FNAMX	Emi - Accounting Use Only
FNANX	Enoi - Accounting Use Only
FNASX	Seri - Accounting Use Only
FNCCA	Corp Commercial Analytics
FNCSF	Comm Ops & Strategic Planning
FNGTX	Accounting Use Only BU TX000
FNR01	Power Gen & EWC Mgmt

Entergy, Texas, Inc.
Department Code Listing
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Department	Department Description
FNSER	Director Corp. Category Mgmt.
FNTXA	Dir, Tax Accounting & Complian
FPCG0	Calcasieu Generation Facility
FPPB2	Acadia Plant Power Block 2
FPSCP	St Charles Facility
FPSKL	Coal Supply - EGS-LA
FPT1I	Ouachita Maintenance - ELL
FPTB1	Hinds Energy Facility
FPTC1	Hot Spring Energy Facility
FPTD9	Gerald Andrus Production
FPTG3	La Station 1 Operations
FPTP6	Perryville Administrative
FPTT0	Wf Maintenance
FPTY3	Lg Production
FPUF0	Lc Maintenance
FPUG3	Lewis Creek Operations
FPUM7	Nelson 6 Process Superintenden
FPUM8	Nelson 3,4&6 Production Superi
FPUM9	Nisco Process Superintendent
FPUP0	Sabine Maintenance
FPUPF	Union Power Facility
FPUR3	Wb Power Block Operations
FPUT0	Attala Maintenance
FSBFM	Flt Maint-Electrical/Controls
FSCFM	Mgr, Water Chemistry
FSFTN	Training
FSGFM	Flt Maint - Rotating Equipment
FSMTS	Mgr, Technical Support
FSO35	Fossil Safety-EGSL_LG000
FSRFM	Mgr, Fleet Maint-Risk/Planning
FSS5B	Vp Plant Operations_TX000
FSSB4	Fossil - Vp Plant Operat-Esi
FSSC1	Director, Financial Ops/Ctrls
FSSC2	Asset Management & Planning
FSSE1	Arkansas Environmental Admin
FSSE2	Environmental Services
FSSE5	Louisiana Environ Adminin
FSSE7	Mississippi/Texas Environ Admi
FSSE8	Dir, Environ., Health & Safety
FSSFM	Outage Support
FSSGB	Ninemile Field Office
FSSGE	Willow Glen Field Office
FSSGG	White Bluff Field Office
FSSGK	Baxter Wilson Field Office
FSSGM	Sabine Field Office
FSSJ2	FSSJ2 - EL1 SPECIAL PROJECTS
FSSJ5	FSSJ5 ESI SPECIAL PROJECTS
FSSJ7	FSSJ7 - EGSI LA SPECIAL PROJEC
FSSPD	Fossil Safety
FSSPF	Business Support-Fossil

Entergy, Texas, Inc.
Department Code Listing
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Department	Department Description
FSSPL	Mgr, Ops Excellence
FSSPP	Dir. Plant Support_TS
FSSR4	Vp Fossil Plant Operations-ETI
FSSTA	VP of Fossil Generation
FSSU2	Dir, Fleet Maintenance
FSTFM	Flt Maint-Boiler/Pressure Part
FSTXT	VP POWER PLANT OPS-EAI
FSUXT	VP Fossil Ops-ELL
FSVXT	VP Fossil Plant Ops - EMI
GAF6A	Gas Field Design - EGSI
GAF6P	Gas Engineering & Business-Esi
GAF80	Gas Operations Baton Rouge
GAF86	Gas Service - B.R.
GAFH6	Gas Dispatch & Records
GAG2E	Gas Operations La - Esi
GAG2U	Gas Field Services-Admin-Esi
GAG7D	Gas Operations New Orleans
GAG7F	Gas Manager Operations- Esi
GAG83	Gas Measurement - ENOI
GAH2H	Gas Operator Qualification-Esi
GAJ2J	Gas Safety ESI
GAJ2K	Gas Business Planning
GAWG1	GAS GRIP
GAWN1	GAS Rebuild - ENOI
GAWN3	Gas Meter Shop- ENOI
HR018	SYSBEN 018 OFFSET & TARGET
HR079	Retirement Pension & OPEB-ENOI
HR07T	Retirement Pension & OPEB - TX
HR401	HR - Senior VP
HR410	System Benefits - ELA
HR411	System Benefits - Eai
HR412	System Benefits - Eoi
HR414	System Benefits - Emi
HR416	System Benefits - Esi
HR41T	System Benefits - TX
HR494	ESS HR Operations
HR4A6	System Benefits - Admin Expens
HR4WP	System Benefits - Wp, Eni, Tlg
HR502	HR - Diversity & Inclusion
HR503	HR - HCM
HR521	HR - Labor Relations
HR523	HR - Talent Mgmnt
HR524	HR - Total Rewards
HR541	HR - Web-based Services
HR542	HR - Process Improvement
HR543	HR - Transactional Service Sup
HR544	HR - Training
HR545	HR - Process Support
HR546	SSO - Contact Center
HR572	HR - Business Partner 2

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
HR573	HR - Business Partner 3
ITAPP	IT Applications
ITI00	IT Infrastructure
ITICE	IT INF Customer Experience
ITIH0	IT Infrastructure Hosting
ITIIA	IT Infrastructure Applications
ITIPM	IT Infrastructure Program Mgmt
ITIWC	IT INF Workplace Computing
ITPMR	IT Program Management
ITPNP	IT Planning and Performance
LG10C	Legal - Commercial Trans
LG10E	Legal - Labor Benefits Employ.
LG10F	Legal - FERC
LG10S	Legal - SEC
LG19B	Legal - Board of Directors
LG1GC	Executive VP & General Counsel
LG1LC	Legal - Litigation - Corp
LG1NE	Legal Nuclear & Environmental
LG1RC	Legal - Reg - Corp
LG1SP	Legal - SPO
LGCSO	Chief Security Officer
NA: N	Not Applicable
NA509	Epi -Org For Non-Reg Use Only
NA514	Eni -Org For Non-Reg Use Only
NA519	Eihl -Org For Non-Reg Use Only
NEH14	Emergency Preparedness, ENO
NEH28	Executive, COO North
NEH38	IT, HDQ
NEH56	Licensing, North
NEH71	Engineering
NEH75	Design Engineering
NEH77	Engineering, Fuel Analysis ENN
NEH78	Engineering Programs
NEH79	Engineering Support
NEHNR	Non-responsibilitiy, 80
NEHOU	Fleet Production, WPO
NEHUN	Fleet Ops Support, WPO
NEIG5	Training, IP3 Lbr
NEIP9	Site Indirects, IP3 Lbr
NEJ99	Site Indirects, JAF
NEJA1	Site VP, JAF Lbr
NEJH2	PS&O, JAF Lbr
NEJNR	Non-responsibilitiy, JAF
NEJT2	OIT - RTS - Nuclear (JAF)
NEPX9	Security, PNP
NETA9	Site Indirects, PAL Lbr
NETAN	Engineering, PAL Lbr
NETB1	SITE VP, PAL Lbr
NETE2	Eng - Design, PAL Lbr
NETT4	Projects & Maint Serv, PAL Lbr

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
NEV47	Emergency Planning, IP2
NEZI8	PS&O, PNP Lbr
NEZP6	FFD/Access Authoriza, PNP Lbr
NEZPN	Site Indirects, PNP Lbr
NEZZ4	Maint - Fac & Sup, PNP Lbr
NFAXY	Accounting Use Only - BU XY225
NHET1	Engineering and Tech Services
NHNCE	Executive - CEO
NHNEE	Engineering, HDQ
NHO1P	Project Management, Projects
NHO2P	Engineering, Major Projects
NHOPN	Executive - Sr VP
NHOSU	Ops Support
NHPDO	Planning Developmt&Oversight
NHPIV	Performance Improvement
NHPJ1	Project Management, HDQ
NHPJ2	Project Management, Projects
NHPJ3	Project Managment, Alloy 600
NHQ11	Nuclear Sustainability
NHQ1F	Finance, Analysis South
NHQAL	Proj & Maint Services, HDQ
NHQAN	Procedures & Records, HDQ
NHQE1	Engineering, HDQ
NHQE2	Engineering, HDQ Site
NHQE3	Engineering, Fuel Analysis
NHQE4	Eng - Programs, HDQ
NHQE5	Engineering, CE HDQ
NHQEI	ECI, HDQ South
NHQF1	Finance, Nuclear FBP
NHQF2	Finance, Plan & Rpting
NHQF5	Finance, Portfolio Mgmt South
NHQFD	Fuels, Core Design
NHQFP	Fuels, Programs & Oversight
NHQHU	Safety, HDQ
NHQL1	Licensing, South
NHQM2	SC Nuclear Ops
NHQM9	SC Nuc PE & CGD
NHQNE	Executive, COO West
NHQNF	Fuels, Supply
NHQNI	Organizational Effectiveness
NHQNL	Licensing
NHQOE	Nuclear Support, OE&CAA South
NHQOU	Fleet Production, HDQ
NHQP6	Training, Fleet Trng & Accred
NHQP7	Emergency Preparedness, ESI
NHQQ5	NUC Independent Oversight, PAL
NHQSE	Security, HDQ
NHQUN	Nuclear Support
NHQV1	NUC Independent Oversight, HDQ
NHQV2	Quality Assurance, HDQ

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
NHqv3	Employee Concerns, HDQ South
NHqv4	Corp Independent Oversight
NHqv5	Quality Assurance, Supplier
NHqY1	Security, Ops Support
NHqY2	Security, Training HDQ
NHqY3	Security, HDQ Sites
NHVST	Independent Oversight, HDQ
NP680	Accounting Use Only - Le 80
NR27A	Accounting Use Only - LE 7A
NR522	Eiltd-Org For Non-Reg Use Only
NR529	Enhc1-Org For Non-Reg (69000)
NR676	Accounting Use Only - Le 76
NR8G9	Ep Gas Operations Corp
NRA1Q	Accounting Use Only - BU 1Q000
NRA4D	Accounting use only BU 4D000
NRA4L	Accounting Use Only- BU 4L000
NRA60	Accounting Use Only- BU 60000
NRA7T	Accounting Use Only- BU 7T000
NRA81	Acctng Use Only BU 81000/7M000
NRA8F	accounting use only bu 8F000
NRA8M	Accounting Use Only- BU 8M000
NRA95	Accounting Use Only- BU 95000
NRAX6	accounting use only bu x6222
NRAXU	Accounting Use Only - BU XU226
NRAYE	Accounting Use Only BU YE001
NRC84	Accounting Use Only- BU 84000
NRL1B	Accounting Use Only- BU 1B000
NRN57	Accounting Use Only - LE 57
NRNAX	Accounting Use Only - BU NA000
NRNG0	Accounting Use Only - NG000
NRNIG	Nighthawk (NH001)
NRP77	Accounting Use Only - LE 77
NRX9N	EAM Nelson Holding
NRY72	Accounting Use Only - LE 72
NRZ78	Accounting Use Only - LE 78
NS04J	Inc & Equity Comp Plans -Enuco
NS139	Nuclear Comm, Utility
NS158	Nuclear Comm HQ
NSA52	Site Indirects, ANO
NSAE1	Engineering, ANO
NSANI	OIT - RTS - Nuclear (ANO)
NSAV1	Site VP, ANO
NSAY2	FFA/Access Authorization, ANO
NSB79	Site Indirects, RBS
NSBC2	Chemistry, RBS
NSBC3	SC Nuc Ops, RBS
NSBE3	Eng - Design, RBS
NSBF1	NSA, RBS
NSBNI	OIT - RTS - Nuclear (RBS)
NSBY1	Security, RBS

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
NSCE3	Eng - Design, GGN
NSCG1	GMPO, GGN
NSCM5	Maint - I&C, GGN
NSCNI	OIT - RTS -Nuclear (GGN)
NSCP2	Projects & Maint Services, GGN
NSCP6	Training, GGN
NSCR3	Radiation Protection, GGN
NSCV1	Site VP, GGN
NSCV2	Site Indirects, GGN
NSD49	Site Indirects, WF3
NSDB1	Finance, WF3
NSDH1	PS&O, WF3
NSDNI	OIT - RTS - Nuclear (WF3)
NSEAD	Nuclear Indirects, S
NSEAP	Executive - Sr VP, South
NSEE3	Engineering, Central Programs
NSES2	Emergency Preparedness, EOI
NSNAL	License Renewal
NSQ1R	Executive, COO South
PR133	Environ Strategy & Policy
PR134	Fed Pol, Reg & Govt Affairs
PR136	Federal Governmental Affairs
PR138	Corp Social Responsibility
PR140	Stakeholder Engagement
PR142	GVP, Corporate Communications
PR151	Corporate and Executive Comm
PR152	UTILITY COMMUNICATIONS
PR153	DIGITAL & SOCIAL MEDIA
PR158	Digital, Employee & Comm Serv
PR162	Federal Policy
PR170	Federal Regulatory Affairs
PR190	Public Affairs
PR278	Employee Communications
PRCPE	Events Planning & Corp Serv
PRCTX	Egsi-Tx Communications
PRLIO	Consumer Education Programs
PRNEP	Nuclear Communications, EWC
PRRST	System Regulatory Affairs(Dir)
RA22C	Risk Mgt/Insurance-Non-NN
RA2IA	Internal Audit
SC2P3	VP & Chief Supply Officer
SC2PE	SC Alliances
SC452	SC Corporate Sourcing and Proc
SC460	SC - DIVERSITY & DEVELOPMENT
SC4SX	Supply Chain Project Manage
SC5UX	Gsu Cross Le Material Issues
SCCDS	CONTRACT DEVELOPMENT SPECIALIS
SCFOM	SC Generaton
SCFSP	SC Fossil
SCGMC	SC Gen Material Support

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
SCHRC	HR&A & Professional Services
SCL7S	SC Indirects
SCLA1	SCO - LITTLE ROCK WAREHOUSE
SCLL1	SCO - HAMMOND WAREHOUSE
SCLM1	SCO - JACKSON WAREHOUSE
SCLS6	SC Distribution Ops
SCOTT	SCO - TRANSMISSION - TX
SCPPF	SC Planning & Performance
SCSOF	SC ED Ops
SCSSD	SC Projects Support
SCSSS	Supply Chain Systems
SCTDC	SC Strategic Sourcing
SCTRC	SC Transmission Ops
SCTSM	T&D MATERIALS
SD821	Bo - Franchise Ops Central Esi
SDLA7	Ar Environmental Management
SDLLE	La Environmental Management
SDLMC	Ms Environment Management
SDLS1	Claims Management
SDLS9	Manager - Fleet Management ESI
SDLSC	Cir & Performance Mgmt
SDLSE	Environmental Mgmt
SDLSJ	SE LA Fleet Maintenance
SDLSZ	Performance Mgmt ESI-Director
SDLUC	SW LA Fleet Maintenance
SDLUE	ESI Fleet Services
SDLUF	Environmental Mgmt- ETI
SDLUL	Environmental Mgmt - Eggi
SDLUP	Fleet Maint North
SDLUS	Fleet Support Center
SDLUY	Fleet Maint South
SDLV9	Fleet Assets ESI Detail
SE08B	Regulatory/Strategic Initiatives
SESEE	SPO Regulatory Compliance
SESKA	Administration
SESKB	Energy Analysis & Reporting
SESKD	Gas And Oil Supply
SESKE	Back-Office & Support Services
SESKF	Generation Planning & Models
SESKH	Operations Planning
SESKJ	Energy Management Organization
SESKU	Supply Planning and Analysis
SESLA	Market Operations
SESLB	Director of Energy Management
SESLC	Origination
SESSS	RTO Settlements and Analysis
SGG2D	Gas Operations VP
SGJ2G	Gas Safety LA
SGMRT	Grid Mod Readiness Team
SLMAM	Entergy Business Center

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
SSBPT	SS Bus Process
SSFNO	SS Finance Ops
SSSVP	VP Shared Services
SSTAX	SS Tax
SU084	Group President Utility Op
SU188	Regulatory Compliance
SU18J	Regulatory Strategy
SUCA1	Business Analytics
SUCDI	Commercial Develop-Innovation
SUCP1	Product Develop & Program Mgmt
SUCP2	PD&PM
SUCP3	PD&PM
SUCP4	PD&PM
SUCP5	PD&PM
SUCRR	CD&I Regulatory Research
SUCT1	Technology & Development
SULSY	Util Oper Safety & Audit
SUMEE	Energy Efficiency
SUUOS	Utility Operations Admin-ESI
TE366	Data Network Engineering
TE38I	IT Security and Compliance
TE38U	IT Performance Management
TE3AP	Telecom - Arch. & Program Mgt
TE3CS	It Chief Information Office-Esi
TE3HQ	Fs Corporate Headquarters
TE3TC	IT-Telcom Central & Fiber Noc
TE3TE	IT-Telecom Eastern Region
TE3TM	IT-Telecom Metro Region
TE3TN	IT-Telecom Northern Region
TE3TO	IT-Telecom Southern Region
TE3TU	IT Telecom & Transport
TE3TW	IT-Telecom Southwest Region
TE3VN	Telecom Voice Network Services
TE500	IT-OT Substation Services
TE510	OIT - RTS - Sys Integ/Arch
TE512	OIT - RTS - Applications
TE513	OIT - RTS - Infrastructure
TE514	OIT - RTS - Security Ops
TE520	OIT - RTS - ESMC
TE522	OIT - RTS - ESMC (TOC-LA)
TE523	OIT - RTS - ESMC (SOC)
TE570	IT - Oversight
TEAOP	IT-Application Operations
TECSS	IT-Corp & Shared Svcs BUCIO
TEGTR	IT-Generation & Trading BUCIO
TEIAD	IT-Infra/Small App Sol Develop
TEIAG	Enterprise Architect-Grid Tech
TEIEA	IT-Enterprise Architecture
TEIOP	IT-Infrastructure Operations
TEOPT	IT-Operational Technology

Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021

Department	Department Description
TEOTF	Operations Technology Fossil
TEOTN	OT Nuclear HDQ
TESDV	IT-Solution Develop Director
TESOD	IT-Solution Operations Dir
TEUOP	IT-Utility Operations BUCIO
TPCP1	Transmission CP
TPDU7	Training Delivery Transmission
TPFN2	Proj & Constr Mgmt - Arkansas
TPFW8	T AR Operations
TPGU8	T LA Lake Charles Sub
TPGU9	T TX Lines
TPGV2	T LA-Baton Rouge Relay Sub
TPGW1	T TX East Mech Sub
TPGW5	T TX Operations
TPGW8	T TX East Relay Sub
TPGW9	T TX West Sub
TPGZ8	Transmission - Texas
TPHC1	Dir Sys Ops - SOC
TPHC2	T-Lines
TPHC3	T Protection
TPHC4	T LA Grid Director
TPHD1	Dir Sys Ops - TOC
TPHD9	Trans Operations Training
TPHG2	T LA Lines
TPHP6	Construction Mgmt - TX/Lcharl
TPHP8	Operational Engineering Admin
TPHP9	Operational Planning Support
TPHR4	Transmission Economic Studies
TPHS1	TRN Skills Training
TPHS2	TRN Safety
TPHS9	T LA Operations
TPHT1	Proj & Contr Mgt - SYS
TPHT8	Transmission Summary All BU
TPHU4	Trans North Sys Oper-Grp 1
TPHV1	Transmission - VP
TPHV2	Settings and Configurations
TPHV3	Document Management Services
TPHV7	Transmission Planning Ar/Ms
TPHV9	Technical Studies
TPHW1	T Asset Management-Admin
TPHW3	Proj & Const-ELL, ENOI
TPHW4	T Configuration & Controls
TPHW5	T Substations
TPHW6	Transmission Planning Tx/La
TPHW7	T LA West Grid Admin
TPHW8	Trans Regulatory Support
TPHX1	Environmental Mgmt Transmissn
TPHX3	T-Standards Design Basis
TPHX6	Proj Mgmt & Construction-Adm
TPHX7	Line Design

**Entergy, Texas, Inc.
Department Code Listing
For the Twelve Months Ended December 31, 2021**

Department	Department Description
TPHX8	Substation Design
TPHX9	Design Relay
TPHY2	Transmission Project Develop
TPHY4	Relay/Substation Design Admin
TPHY5	Transmission Operations Admin
TPHY8	Transmission Services
TPHZ1	Configuration Management
TPHZ2	Materials Support Services
TPHZ5	Transmission Engineering - Adm
TPHZ7	TOC - Gretna
TPHZ9	Transmission Planning
TPKN2	Constr Mgmt - MS/NLA
TPKW1	T MS South Sub
TPKY2	T MS Operations
TPKY3	T MS Grid Admin
TPLV1	T LA Gretna Sub
TPLV4	T LA East Grid Admin
TPLW4	T LA Harimaw Sub
TPLW5	T LA Destrehan Sub
TPLX1	T LA North Sub
TPMZ1	Proj Controls and Support
TPSG1	Strategic Initiatives
WCCAP	Wholesale Commercial Analytics
WCCAS	Wholesale Structuring
WCEA1	Wholesale External Affairs
WCEXE	Wholesale Executive
WCFD1	Wholesale Finance / Decommissi
WCFP1	Wholesale Financial Planning
WCFR1	Wholesale Finance/Risk
WCSCH	Wholesale Scheduling
WCSEV	EWC Severance & Retention

Entergy Texas, Inc.

**Summary of Costs Billed by Entergy Services, LLC and
Other Entergy Affiliates to Entergy Texas, Inc. for the
year ended December 31, 2021**

Entergy Texas, Inc.

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For the year ended December 31, 2021

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Deloitte & Touche LLP
701 Poydras Street, Suite 4200
New Orleans, LA 70139-7704
USA

Tel: +1 504 581 2727
www.deloitte.com

INDEPENDENT ACCOUNTANT'S REPORT

To the Management of
Entergy Texas, Inc. and its subsidiaries
The Woodlands, TX

We have examined management of Entergy Texas Inc. and its subsidiaries' (the "Company") assertion that the Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc. ("ETI") for the year ended December 31, 2021 ("Summary of Costs Billed") are appropriately billed to ETI in accordance with the service agreements that were previously approved by the Securities and Exchange Commission ("SEC") under PUHCA 1935 and subsequently accepted by the Federal Energy Regulatory Commission ("FERC") following adoption of PUHCA 2005, as further described by the Notes to the Summary of Costs Billed. The Company's management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

In our opinion, management's assertion that the Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc. for the year ended December 31, 2021 ("Summary of Costs Billed") are appropriately billed to ETI in accordance with the service agreements that were previously approved by the Securities and Exchange Commission ("SEC") under PUHCA 1935 and subsequently accepted by the Federal Energy Regulatory Commission ("FERC") following adoption of PUHCA 2005, as further described by the Notes to the Summary of Costs Billed, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Company, Entergy Services, LLC, Duggins Wren Mann & Romero LLP, Eversheds Sutherland LLP, and the Texas Public Utility Commission, and is not intended to be and should not be used by anyone other than the specified parties.

Deloitte & Touche LLP

June 10, 2022

Management's Assertion Regarding the Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc.

Management of Entergy Services, LLC has prepared the accompanying Summary of Costs Billed by Entergy Services, LLC ("ESL") and Other Entergy Affiliates to Entergy Texas, Inc. ("ETI") for the twelve-months ended December 31, 2021 ("Summary of Costs Billed"). The Summary of Costs Billed includes only amounts recognized as expense by ETI and does not include any costs charged to project codes used for capital projects. Management asserts that the Summary of Costs Billed is an accurate presentation of costs billed to ETI based on the criteria set forth below.

ESL has established systems and processes to accumulate costs and bill them on a cost causative basis to affiliates, including ETI. The billing methods used to bill costs ensure that costs billed to ETI reasonably approximate the actual costs of services provided and are no higher than the costs billed to other affiliates for similar services. In addition to the ESL costs billed to ETI, other Entergy affiliates have directly billed ETI for loaned resources or co-owner billings.

For purposes of this assertion, management has defined the accurate presentation of costs billed to ETI as inclusion of only (i) costs charged to a project code related to a project scope statement filed as part of the rate case and subsequently billed to ETI based on the billing method in the respective project code or (ii) other affiliate costs directly charged to ETI as further described in the Notes to the Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc.

Entergy Texas, Inc.
Summary of Costs Billed by Entergy Services, LLC
and Other Entergy Affiliates to Entergy Texas, Inc.
For the year ended December 31, 2021

Costs Billed	\$113,718,506
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See Notes to Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc.

Entergy Texas, Inc.

Notes to Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc.

1. Background

Entergy Texas, Inc. and Subsidiaries ("ETI" or the "Company") is a wholly-owned subsidiary of Entergy Corporation ("Entergy"). Entergy, including its subsidiaries, is an integrated energy company engaged primarily in electric power production and retail distribution operations. Through a series of wholly-owned subsidiaries, Entergy owns and operates power plants with approximately 30,000 megawatts of electric generating capacity and delivers electricity to 2.9 million utility customers in Arkansas, Louisiana, Mississippi, and Texas. ETI is one of Entergy's integrated utility companies serving customers in Texas.

Entergy Services, LLC ("ESL"), a corporation wholly-owned by Entergy, provides management, administrative, accounting, legal, engineering, and other services to ETI, as well as other Entergy subsidiaries. ESL provides its services to ETI on an "at cost" basis, determined using billing methods based on cost causative factors (for example, total assets, number of customers, payroll checks, IT spending, insurance premiums, server /mainframe usage, number of personal computers, accounts payable and receivable metrics, number of employees, general ledger transactions, distribution and transmission line mileage, distribution and transmission substations, generating capacity, generating capability, and customer load) pursuant to service agreements that were previously approved by the Securities and Exchange Commission ("SEC") under PUHCA 1935 and subsequently accepted by the Federal Energy Regulatory Commission ("FERC") following adoption of PUHCA 2005.

ETI maintains its accounting books and records in accordance with FERC and other regulatory guidelines, as well as in accordance with accounting principles generally accepted in the United States of America.

2. Costs Billed by ESL and Other Entergy Affiliates

ESL's costs incurred in providing services to ETI and other Entergy affiliates are set forth in the service agreements and include, but are not limited to, labor and related overhead costs (e.g., salaries of officers and other employees, employee welfare expenses such as social security taxes, life insurance, pensions, post-retirement benefits other than pension, medical, dental and other welfare expenses), training costs, facilities costs, information technology costs, and costs related to vendor and other contract services.

ESL has established systems and processes to accumulate costs and bill them on a cost causative basis to affiliates, including ETI. The key objectives of these systems and processes are to ensure that:

- Charges to affiliates reasonably approximate the cost of services provided,
- Prices charged to and paid by each affiliate are no higher than the prices charged to and paid by other affiliates for similar services,
- Cost causative correlation exists between the services provided and the affiliates receiving the services, and
- Billing methods used to bill costs ensure accurate recording and billing of the costs associated with the provision of the related services.

Entergy Texas, Inc.

Notes to Summary of Costs Billed by Entergy Services, LLC and Other Entergy Affiliates to Entergy Texas, Inc.

To achieve these objectives, ESL accumulates its actual costs incurred in project codes. The project codes function as the primary cost control element from which costs are billed to the affiliates. For each project code, a project scope statement documents a description of the project code's use and purpose, the activities associated with that particular project, the expected deliverables from activities in the project, and justification for the billing methodology to be used for billing the costs accumulated in the project. Only one ESL billing methodology may be used for each project code to bill ESL costs to Entergy's legal entities (including ETI).

ESL charges no more than actual costs for services provided to ETI and other regulated affiliates. The monthly billing process includes only the costs accumulated in the project codes. There is no mark up or profit included in billings to the regulated companies. The billings are based on the billing methodologies designated and described above. Accordingly, the unit cost (price) charged to these affiliates, including ETI, is intended to reasonably approximate the actual costs of providing such services.

Entergy affiliates other than ESL also have the ability to bill ETI through the use of loaned resources and co-ownership transactions. In these cases, services are provided directly to ETI and as such are billed 100% to ETI.

3. Billing Adjustments

ESL completed an analysis of project codes and related billing methods in connection with the preparation of the Summary of Costs Billed for the year ended December 31, 2021. During that analysis no adjustments were identified as necessary. Therefore, the Final Costs Billed in the Summary of Costs Billed remains the amount of the costs originally billed to ETI during the year ended December 31, 2021.

Non Regulated Business Unit Descriptions

Business Unit	Business Unit Name
14000	Entergy Nuclear Inc.
19000	Entergy Int Holdings Ltd LLC-E
1B000	Entergy Thermal Holdings, LLC
1Q000	Entergy Power Mktg Hold I, Inc
4D000	EK Holding III, LLC
4L000	EWO Marketing, LLC
60000	Ent Assets Mgmt Holding, Inc
69000	Entergy Nuc Holding Corp-No. 1
70000	Entergy Nuc NY Inv Co., LLC
75000	Entergy Northeast Holding LLC
76000	Entergy Global LLC.
77000	Entergy Nuc Indian Pnt 3, LLC
78000	Entergy Fitzpatrick Prop, LLC
79000	Entergy Nuc Holding Co #2
7A000	Entergy Nuc Indian Pnt 2
7B000	Entergy Nuclear Holding Co LLC
7C000	Entergy Nuc Holding Co #3 LLC
7F000	Entergy Finance Holding, Inc.
7M000	Ent Assets Mgmt Company, LLC
7MH00	Merchant Holdings Prop, LLC
7R000	Ent Assets Mgmt Operations LLC
7T000	Entergy Nuclear Nebraska LLC
80000	Entergy Nuclear Operations Inc
81000	Entergy Enterprises Inc.
84000	TLG Services, LLC
86000	Entergy Nuclear Fuels Co
8F000	Ent Amalgamated Comp Hold, LLC
8G000	EP Gas Operations, LLC.
8M000	Entergy Pwr Ops U.S. Inc.
90000	Entergy Power, LLC
95000	Entergy Solutions LLC
99000	Entergy Retail Holding Co
E4000	EGT HLDG. LTD (100% ETR)
EQ000	Ent Financial Investments, LLC
NA000	Entergy Nuclear Palisades, LLC
NAH00	Palisades Nuclear Power, LLC
NG000	Entergy Nuclear Power Mktg, LLC
NH0GP	Entergy Nighthawk, GP, LLC
NH0LP	Entergy Nighthawk, LP, LLC
NI000	Entergy Power Mktg Hold II, Inc
NW000	Entergy Nuc Midwest Inv Co LLC
PMD00	Entergy Power Mktg Assets, LLC
PMP00	Entergy Power Mktg Prop, LLC
T4000	EGT Holding, LTD
V1009	Entergy Power Holdings, Inc.
VM088	Ent Powr Investmt Holding, Inc
W4228	EP OPERATIONS HOLDING LTD
WN068	Damhead Creek Holding II, Ltd.
X6222	Entergy Power Rs LLC
X9NEL	EAM Nelson Holding, LLC
XJ214	Entergy Mississippi Turbine Co
XU226	Entergy Asset Management
YA023	EPBJE, Holding Ltd. EPHIL2-EAM
YB095	EP BJE, Ltd.-EAM
YE001	EWO WIND II - EPGC
YS223	Warren Power LLC-EPGOC

Business Unit	Business Unit Name
22000	Entergy International Ltd LLC
25000	Entergy Holdings Company LLC
62000	Entergy Technology Company
29000	Entergy Finance Company, LLC
V0000	Entergy Ventures, Inc
MH000	Morpheus One Holdings, LLC
MH100	Morpheus One, LLC
SAS00	Entergy Account Services LLC
XY225	EN Services I Company, LLC
77H00	Indian Point 3, LLC
7AH00	Indian Point 1&2, LLC

Direct vs Allocated

Witness	Class	Total Billings	Total ETI Adjusted	Direct ETI Adjusted	% Direct	Allocated ETI Adjusted	% Allocated
Bennett, Bryan	Communications	\$ 11,695,002	\$ 392,382	\$ 16,017	4.08%	\$ 376,365	95.92%
Dennis, Leslie	Customer Service Operations	19,453,846	2,470,381	37,208	1.51%	2,433,174	98.49%
Dornier, Andrew	Energy & Fuel Management	27,050,575	4,297,959	1,267,905	29.50%	3,030,054	70.50%
Dumas, Ryan	Depreciation	56,037,950	3,494,387	778,738	22.29%	2,715,649	77.71%
Dumas, Ryan	Other Expenses	770,881,352	(178,043)	(377,806)	212.20%	199,762	-112.20%
Dumas, Ryan	Service Company Recipient Offs	(87,390,935)	-	-	0.00%	-	0.00%
Falstad, Daniel	Legal Services	61,830,771	5,084,472	2,755,348	54.19%	2,329,123	45.81%
Gale, Beverley	Nelson 6 Co-Owner	11,272,172	11,328,129	11,328,129	100.00%	-	0.00%
Gale, Beverley	Power Generation	59,525,177	4,248,474	2,006,739	47.23%	2,241,735	52.77%
Griffin, Molly	Security and Reliability Governance & Oversight	7,831,637	838,588	(782)	-0.09%	839,370	100.09%
Maurice-Anderson, Alyssa	Regulatory Services	20,689,057	1,779,929	687,994	38.65%	1,091,935	61.35%
Raeder, Jennifer A	Human Resources	621,169,957	21,407,567	4,334,191	20.25%	17,073,376	79.75%
Renton, Dawn	Administration	68,040,719	1,507,914	222,019	14.72%	1,285,894	85.28%
Renton, Dawn	Information Technology	345,814,007	12,910,259	1,864	0.01%	12,908,395	99.99%
Renton, Dawn	Supply Chain	70,446,279	2,968,573	219,869	7.41%	2,748,705	92.59%
Sperandeo, Bobby	Financial Services	76,767,954	5,278,917	804,229	15.23%	4,474,688	84.77%
Sperandeo, Bobby	Treasury Operations	8,916,843	1,044,231	254,864	24.41%	789,368	75.59%
Taylor, Melanie	Distribution Operations	217,446,027	2,905,706	783,323	26.96%	2,122,383	73.04%
Taylor, Melanie	T&D Support	5,126,916	311,778	105,098	33.71%	206,680	66.29%
Viamontes, Eli	Utility & Executive Management	79,433,777	4,038,164	23,453	0.58%	4,014,711	99.42%
Vongkhamchanh, Kham	Transmission Operations	119,305,327	5,396,793	624,371	11.57%	4,772,422	88.43%
Waters, Paula	Retail Operations	78,896,845	11,501,865	736,052	6.40%	10,765,613	93.60%
Whaley, Stacey	Income Tax Expense	18,378,981	2,014,643	-	0.00%	2,014,643	100.00%
Whaley, Stacey	Tax Services	29,152,299	2,951,177	1,060,639	35.94%	1,890,538	64.06%
2022 Rate Case Totals		\$ 2,697,772,534	\$ 107,994,044	\$ 27,669,461	25.62%	\$ 80,324,583	74.38%

Cost Component

Name	Class	Cost Category	Total ETI Adjusted	%
Bennett, Bryan	Communications	Payroll & Employee Costs	289,663	74%
Bennett, Bryan	Communications	Service Company Recipient	39,842	10%
Bennett, Bryan	Communications	Outside Services	38,575	10%
Bennett, Bryan	Communications	Office and Employee Expenses	22,311	6%
Bennett, Bryan	Communications	Other	1,990	1%
Communications Total			392,382	100%
Dennis, Leslie	Customer Service Operations	Outside Services	1,352,593	55%
Dennis, Leslie	Customer Service Operations	Payroll & Employee Costs	919,755	37%
Dennis, Leslie	Customer Service Operations	Service Company Recipient	146,677	6%
Dennis, Leslie	Customer Service Operations	Office and Employee Expenses	32,330	1%
Dennis, Leslie	Customer Service Operations	Other	19,026	1%
Customer Service Operations Total			2,470,381	100%
Dornier, Andrew	Energy & Fuel Management	Payroll & Employee Costs	3,144,813	73%
Dornier, Andrew	Energy & Fuel Management	Service Company Recipient	499,881	12%
Dornier, Andrew	Energy & Fuel Management	Outside Services	445,124	10%
Dornier, Andrew	Energy & Fuel Management	Other	128,570	3%
Dornier, Andrew	Energy & Fuel Management	Office and Employee Expenses	79,572	2%
Energy & Fuel Management Total			4,297,959	100%
Dumas, Ryan	Depreciation	Other	3,494,387	100%
Depreciation Total			3,494,387	100%
Dumas, Ryan	Other Expenses	Payroll & Employee Costs	226,941	-127%
Dumas, Ryan	Other Expenses	Service Company Recipient	27,886	-16%
Dumas, Ryan	Other Expenses	Office and Employee Expenses	-	0%
Dumas, Ryan	Other Expenses	Outside Services	(0)	0%
Dumas, Ryan	Other Expenses	Other	(432,871)	243%
Other Expenses Total			(178,043)	100%
Dumas, Ryan	Service Company Recipient Offs	Service Company Recipient	-	
Service Company Recipient Offs Total			-	
Falstad, Daniel	Legal Services	Payroll & Employee Costs	3,707,846	73%
Falstad, Daniel	Legal Services	Service Company Recipient	543,808	11%
Falstad, Daniel	Legal Services	Outside Services	489,068	10%
Falstad, Daniel	Legal Services	Other	253,654	5%
Falstad, Daniel	Legal Services	Office and Employee Expenses	90,096	2%
Legal Services Total			5,084,472	100%
Gale, Beverley	Nelson 6 Co-Owner	Other	4,996,518	44%
Gale, Beverley	Nelson 6 Co-Owner	Outside Services	3,732,167	33%
Gale, Beverley	Nelson 6 Co-Owner	Payroll & Employee Costs	1,995,495	18%
Gale, Beverley	Nelson 6 Co-Owner	Office and Employee Expenses	593,905	5%
Gale, Beverley	Nelson 6 Co-Owner	Service Company Recipient	10,045	0%
Nelson 6 Co-Owner Total			11,328,129	100%
Gale, Beverley	Power Generation	Payroll & Employee Costs	2,765,920	65%
Gale, Beverley	Power Generation	Outside Services	565,915	13%
Gale, Beverley	Power Generation	Service Company Recipient	395,935	9%
Gale, Beverley	Power Generation	Other	372,538	9%
Gale, Beverley	Power Generation	Office and Employee Expenses	148,166	3%
Power Generation Total			4,248,474	100%
Griffin, Molly	Security and Reliability Governance & Oversight	Payroll & Employee Costs	621,470	74%
Griffin, Molly	Security and Reliability Governance & Oversight	Outside Services	101,800	12%
Griffin, Molly	Security and Reliability Governance & Oversight	Service Company Recipient	84,749	10%
Griffin, Molly	Security and Reliability Governance & Oversight	Office and Employee Expenses	28,463	3%
Griffin, Molly	Security and Reliability Governance & Oversight	Other	2,105	0%
Security and Reliability Governance & Oversight Total			838,588	100%
Maurice-Anderson, Alyssa	Regulatory Services	Payroll & Employee Costs	1,492,738	84%
Maurice-Anderson, Alyssa	Regulatory Services	Service Company Recipient	226,874	13%
Maurice-Anderson, Alyssa	Regulatory Services	Office and Employee Expenses	29,582	2%
Maurice-Anderson, Alyssa	Regulatory Services	Other	20,987	1%
Maurice-Anderson, Alyssa	Regulatory Services	Outside Services	9,750	1%
Regulatory Services Total			1,779,929	100%
Raeder, Jennifer A	Human Resources	Payroll & Employee Costs	19,342,779	90%
Raeder, Jennifer A	Human Resources	Other	1,413,655	7%
Raeder, Jennifer A	Human Resources	Outside Services	418,630	2%
Raeder, Jennifer A	Human Resources	Service Company Recipient	173,418	1%
Raeder, Jennifer A	Human Resources	Office and Employee Expenses	59,085	0%
Human Resources Total			21,407,567	100%
Renton, Dawn	Administration	Payroll & Employee Costs	997,730	66%
Renton, Dawn	Administration	Outside Services	245,050	16%

Cost Component

Name	Class	Cost Category	Total ETI Adjusted	%
Renton, Dawn	Administration	Service Company Recipient	140,917	9%
Renton, Dawn	Administration	Office and Employee Expenses	73,491	5%
Renton, Dawn	Administration	Other	50,725	3%
Administration Total			1,507,914	100%
Renton, Dawn	Information Technology	Office and Employee Expenses	4,885,989	38%
Renton, Dawn	Information Technology	Payroll & Employee Costs	4,057,075	31%
Renton, Dawn	Information Technology	Outside Services	2,867,175	22%
Renton, Dawn	Information Technology	Service Company Recipient	1,009,127	8%
Renton, Dawn	Information Technology	Other	90,892	1%
Information Technology Total			12,910,259	100%
Renton, Dawn	Supply Chain	Payroll & Employee Costs	2,339,466	79%
Renton, Dawn	Supply Chain	Service Company Recipient	328,641	11%
Renton, Dawn	Supply Chain	Office and Employee Expenses	146,499	5%
Renton, Dawn	Supply Chain	Outside Services	113,290	4%
Renton, Dawn	Supply Chain	Other	40,678	1%
Supply Chain Total			2,968,573	100%
Sperandeo, Bobby	Financial Services	Payroll & Employee Costs	3,834,435	73%
Sperandeo, Bobby	Financial Services	Outside Services	639,325	12%
Sperandeo, Bobby	Financial Services	Service Company Recipient	558,426	11%
Sperandeo, Bobby	Financial Services	Office and Employee Expenses	226,673	4%
Sperandeo, Bobby	Financial Services	Other	20,059	0%
Financial Services Total			5,278,917	100%
Sperandeo, Bobby	Treasury Operations	Payroll & Employee Costs	522,259	50%
Sperandeo, Bobby	Treasury Operations	Other	424,913	41%
Sperandeo, Bobby	Treasury Operations	Service Company Recipient	74,022	7%
Sperandeo, Bobby	Treasury Operations	Office and Employee Expenses	22,061	2%
Sperandeo, Bobby	Treasury Operations	Outside Services	976	0%
Treasury Operations Total			1,044,231	100%
Taylor, Melanie	Distribution Operations	Payroll & Employee Costs	1,758,324	61%
Taylor, Melanie	Distribution Operations	Outside Services	492,976	17%
Taylor, Melanie	Distribution Operations	Service Company Recipient	258,263	9%
Taylor, Melanie	Distribution Operations	Other	253,270	9%
Taylor, Melanie	Distribution Operations	Office and Employee Expenses	142,873	5%
Distribution Operations Total			2,905,706	100%
Taylor, Melanie	T&D Support	Office and Employee Expenses	109,943	35%
Taylor, Melanie	T&D Support	Outside Services	100,463	32%
Taylor, Melanie	T&D Support	Payroll & Employee Costs	85,174	27%
Taylor, Melanie	T&D Support	Service Company Recipient	14,292	5%
Taylor, Melanie	T&D Support	Other	1,906	1%
T&D Support Total			311,778	100%
Viamontes, Eli	Utility & Executive Management	Outside Services	2,533,894	63%
Viamontes, Eli	Utility & Executive Management	Payroll & Employee Costs	1,181,066	29%
Viamontes, Eli	Utility & Executive Management	Service Company Recipient	156,053	4%
Viamontes, Eli	Utility & Executive Management	Office and Employee Expenses	140,265	3%
Viamontes, Eli	Utility & Executive Management	Other	26,885	1%
Utility & Executive Management Total			4,038,164	100%
Vongkhamchanh, Kham	Transmission Operations	Payroll & Employee Costs	4,198,241	78%
Vongkhamchanh, Kham	Transmission Operations	Service Company Recipient	619,393	11%
Vongkhamchanh, Kham	Transmission Operations	Outside Services	335,447	6%
Vongkhamchanh, Kham	Transmission Operations	Office and Employee Expenses	193,980	4%
Vongkhamchanh, Kham	Transmission Operations	Other	49,732	1%
Transmission Operations Total			5,396,793	100%
Waters, Paula	Retail Operations	Outside Services	6,884,649	60%
Waters, Paula	Retail Operations	Payroll & Employee Costs	3,077,751	27%
Waters, Paula	Retail Operations	Office and Employee Expenses	622,789	5%
Waters, Paula	Retail Operations	Service Company Recipient	466,888	4%
Waters, Paula	Retail Operations	Other	449,588	4%
Retail Operations Total			11,501,665	100%
Whaley, Stacey	Income Tax Expense	Other	2,014,643	100%
Income Tax Expense Total			2,014,643	100%
Whaley, Stacey	Tax Services	Payroll & Employee Costs	1,546,499	52%
Whaley, Stacey	Tax Services	Other	864,101	29%
Whaley, Stacey	Tax Services	Outside Services	248,926	8%
Whaley, Stacey	Tax Services	Service Company Recipient	223,813	8%
Whaley, Stacey	Tax Services	Office and Employee Expenses	67,838	2%
Tax Services Total			2,951,177	100%

Headcount Trends

Witness Name	Witness Class	2018	2019	2020	TY
Bennett, Bryan	Communications	32	32	35	32
Dennis, Leslie	Customer Service Operations	96	95	91	92
Dornier, Andrew	Energy & Fuel Management	125	124	141	134
Falstad, Daniel	Legal Services	168	174	177	168
Gale, Beverley	Nelson 6 Co-Owner	8	7	9	7
Gale, Beverley	Power Generation	123	130	127	138
Griffin, Molly	Security and Reliability Govern	33	44	38	37
Maurice-Anderson, Alyssa	Regulatory Services	98	99	91	94
Raeder, Jennifer A	Human Resources	182	188	184	185
Renton, Dawn	Administration	40	49	86	83
Renton, Dawn	Information Technology	343	460	476	460
Renton, Dawn	Supply Chain	135	150	168	155
Sperandeo, Bobby	Financial Services	300	317	290	289
Sperandeo, Bobby	Treasury Operations	35	35	33	34
Taylor, Melanie	Distribution Operations	285	379	382	405
Taylor, Melanie	T&D Support	34	33	30	32
Viamontes, Eli	Utility & Executive Managemen	108	116	126	118
Vongkhamchanh, Kham	Transmission Operations	500	498	487	467
Waters, Paula	Retail Operations	140	166	170	169
Whaley, Stacey	Tax Services	77	78	79	79
		2862	3174	3220	3178

****Headcount Trends were adjusted to remove Corporate Aviation department codes, Nuclear department codes, & Gas department codes.**

Cost Trends

Witness	Class	2018	2019	2020	TY
Bennett, Bryan	Communications	268,937	298,124	371,479	392,382
Dennis, Leslie	Customer Service Operations	1,715,144	1,704,124	1,614,334	2,470,381
Dornier, Andrew	Energy & Fuel Management	3,354,768	3,759,486	4,260,811	4,297,959
Dumas, Ryan	Depreciation	1,510,915	3,514,851	3,766,514	3,494,387
Dumas, Ryan	Other Expenses	(647,892)	(628,502)	(495,342)	(178,043)
Falstad, Daniel	Legal Services	4,271,495	4,616,168	5,768,591	5,084,472
Gale, Beverley	Nelson & Co-Owner	12,042,613	10,986,335	9,796,344	11,328,129
Gale, Beverley	Power Generation	3,852,964	4,068,577	3,177,898	4,248,474
Griffin, Molly	Security and Reliability Governance & Oversight	677,007	767,019	825,924	838,588
Maurice-Anderson, Alyssa	Regulatory Services	1,613,642	1,494,631	1,529,504	1,779,929
Raeder, Jennifer A	Human Resources	14,780,803	16,272,416	18,511,596	21,407,567
Renton, Dawn	Administration	1,229,332	1,213,172	1,555,529	1,507,914
Renton, Dawn	Information Technology	11,059,988	15,657,499	13,939,038	12,910,259
Renton, Dawn	Supply Chain	1,100,219	1,560,268	3,378,847	2,968,573
Sperandeo, Bobby	Financial Services	4,834,082	4,843,038	5,024,269	5,278,917
Sperandeo, Bobby	Treasury Operations	823,558	872,337	958,927	1,044,231
Taylor, Melanie	Distribution Operations	3,113,289	3,230,553	3,143,619	2,905,706
Taylor, Melanie	T&D Support	367,987	271,595	254,753	311,778
Viamontes, Eli	Utility & Executive Management	2,013,830	3,376,549	1,998,582	4,038,164
Vongkhamchanh, Kham	Transmission Operations	6,045,818	5,620,516	5,277,324	5,396,793
Waters, Paula	Retail Operations	5,258,218	12,025,457	9,173,814	11,501,665
Whaley, Stacey	Income Tax Expense	1,727,052	275,010	(2,294,987)	2,014,643
Whaley, Stacey	Tax Services	2,097,238	2,778,309	2,983,148	2,951,177
		83,113,026	98,579,553	94,522,536	107,994,044

**Cost Trends were adjusted to remove Corporate Aviation costs, Nuclear department codes, Gas department codes, and other Non-Ratemaking items.

Billing Methods 90+%

Witness Name	Witness Class	Billing Method	%
Bennett, Bryan	Communications	CUSTEGOP	40%
Bennett, Bryan	Communications	EMPLOYAL	19%
Bennett, Bryan	Communications	ASSTSALL	15%
Bennett, Bryan	Communications	CUSEOPCO	8%
Bennett, Bryan	Communications	LBRCOMUN	5%
Bennett, Bryan	Communications	DIRECTTX	4%
Bennett, Bryan	Communications Total		91%
Dennis, Leslie	Customer Service Operations	CUSTEGOP	78%
Dennis, Leslie	Customer Service Operations	CUSEOPCO	14%
Dennis, Leslie	Customer Service Operations Total		92%
Dornier, Andrew	Energy & Fuel Management	PKLOADAL	55%
Dornier, Andrew	Energy & Fuel Management	DIRECTTX	30%
Dornier, Andrew	Energy & Fuel Management	PKLDEXAM	12%
Dornier, Andrew	Energy & Fuel Management Total		97%
Dumas, Ryan	Depreciation	DIRECTTX	22%
Dumas, Ryan	Depreciation	PKLOADAL	15%
Dumas, Ryan	Depreciation	CUSTEGOP	9%
Dumas, Ryan	Depreciation	ASSTSALL	8%
Dumas, Ryan	Depreciation	CUSEOPCO	7%
Dumas, Ryan	Depreciation	TRSBINOP	5%
Dumas, Ryan	Depreciation	CAPAOPCO	5%
Dumas, Ryan	Depreciation	EMPLOYAL	5%
Dumas, Ryan	Depreciation	SCFSPALL	2%
Dumas, Ryan	Depreciation	CUSTCALL	2%
Dumas, Ryan	Depreciation	ITSPENDA	1%
Dumas, Ryan	Depreciation	LVLSVCAL	1%
Dumas, Ryan	Depreciation	SCPSPXNC	1%
Dumas, Ryan	Depreciation	PKLDEXAM	1%
Dumas, Ryan	Depreciation	SCPSPALL	1%
Dumas, Ryan	Depreciation	GENLEDAL	1%
Dumas, Ryan	Depreciation	APPSUPAL	1%
Dumas, Ryan	Depreciation Total		90%
Dumas, Ryan	Other Expenses	DIRECTTX	-45%
Dumas, Ryan	Other Expenses	PKLOADAL	-25%
Dumas, Ryan	Other Expenses	CUSTEGOP	-14%
Dumas, Ryan	Other Expenses	ASSTSALL	-12%
Dumas, Ryan	Other Expenses Total		-95%
Falstad, Daniel	Legal Services	DIRECTTX	54%
Falstad, Daniel	Legal Services	PKLOADAL	16%
Falstad, Daniel	Legal Services	LVLSVCAL	7%
Falstad, Daniel	Legal Services	LBRLEGAL	6%
Falstad, Daniel	Legal Services	CAPAOPCO	5%
Falstad, Daniel	Legal Services Total		89%
Gale, Beverley	Nelson 6 Co-Owner	DIRECT	100%
Gale, Beverley	Nelson 6 Co-Owner Total		100%
Gale, Beverley	Power Generation	CAPAOPCO	49%
Gale, Beverley	Power Generation	DIRECTTX	46%
Gale, Beverley	Power Generation Total		95%
Griffin, Molly	Security and Reliability Governance & Oversight	ASSTSALL	93%
Griffin, Molly	Security and Reliability Governance & Oversight Total		93%
Maurice-Anderson, Alyssa	Regulatory Services	DIRECTTX	39%
Maurice-Anderson, Alyssa	Regulatory Services	CUSTEGOP	31%
Maurice-Anderson, Alyssa	Regulatory Services	PKLOADAL	14%
Maurice-Anderson, Alyssa	Regulatory Services	LBRFDPOL	5%
Maurice-Anderson, Alyssa	Regulatory Services	CUSEOPCO	3%
Maurice-Anderson, Alyssa	Regulatory Services Total		92%
Raeder, Jennifer A	Human Resources	LBRBILAL	16%
Raeder, Jennifer A	Human Resources	DIRECTTX	16%
Raeder, Jennifer A	Human Resources	PKLOADAL	11%

Billing Methods 90+%

Witness Name	Witness Class	Billing Method	%
Raeder, Jennifer A	Human Resources	EMPLOYAL	10%
Raeder, Jennifer A	Human Resources	CUSTEGOP	7%
Raeder, Jennifer A	Human Resources	ASSTSALL	6%
Raeder, Jennifer A	Human Resources	CUSEOPCO	5%
Raeder, Jennifer A	Human Resources	DIRECT	4%
Raeder, Jennifer A	Human Resources	TRSBLNOP	4%
Raeder, Jennifer A	Human Resources	CAPAOPCO	3%
Raeder, Jennifer A	Human Resources	SCFSPALL	2%
Raeder, Jennifer A	Human Resources	CUSTCALL	1%
Raeder, Jennifer A	Human Resources	LVLSVCAL	1%
Raeder, Jennifer A	Human Resources	ITSPENDA	1%
Raeder, Jennifer A	Human Resources	LBRUTOPN	1%
Raeder, Jennifer A	Human Resources	SCSPXNC	1%
Raeder, Jennifer A	Human Resources	PKLDEXAM	1%
Raeder, Jennifer A	Human Resources Total		90%
Renton, Dawn	Administration	ASSTSALL	53%
Renton, Dawn	Administration	SQFTALLC	18%
Renton, Dawn	Administration	DIRECTTX	15%
Renton, Dawn	Administration	EMPLOYAL	7%
Renton, Dawn	Administration Total		92%
Renton, Dawn	Information Technology	CUSTEGOP	27%
Renton, Dawn	Information Technology	PKLOADAL	14%
Renton, Dawn	Information Technology	APPSUPAL	13%
Renton, Dawn	Information Technology	CUSEGAMI	11%
Renton, Dawn	Information Technology	EMPLOYAL	10%
Renton, Dawn	Information Technology	SCSPSALL	5%
Renton, Dawn	Information Technology	ITSPENDA	5%
Renton, Dawn	Information Technology	CUSEOPCO	4%
Renton, Dawn	Information Technology	CAPAOPCO	3%
Renton, Dawn	Information Technology Total		92%
Renton, Dawn	Supply Chain	SCFSPALL	37%
Renton, Dawn	Supply Chain	SCSPXNC	22%
Renton, Dawn	Supply Chain	SCSPSALL	16%
Renton, Dawn	Supply Chain	DIRECTTX	7%
Renton, Dawn	Supply Chain	LBRSUPCN	7%
Renton, Dawn	Supply Chain Total		90%
Sperandeo, Bobby	Financial Services	CUSTEGOP	20%
Sperandeo, Bobby	Financial Services	ASSTSALL	15%
Sperandeo, Bobby	Financial Services	DIRECTTX	15%
Sperandeo, Bobby	Financial Services	GENLEDAL	11%
Sperandeo, Bobby	Financial Services	CUSEOPCO	6%
Sperandeo, Bobby	Financial Services	PKLOADAL	5%
Sperandeo, Bobby	Financial Services	ASSTSREG	5%
Sperandeo, Bobby	Financial Services	CAPAOPCO	4%
Sperandeo, Bobby	Financial Services	APTRNALL	2%
Sperandeo, Bobby	Financial Services	ARTRNALL	2%
Sperandeo, Bobby	Financial Services	TRSBLNOP	2%
Sperandeo, Bobby	Financial Services	LBRUTOPN	2%
Sperandeo, Bobby	Financial Services Total		90%
Sperandeo, Bobby	Treasury Operations	LVLSVCAL	25%
Sperandeo, Bobby	Treasury Operations	DIRECTTX	24%
Sperandeo, Bobby	Treasury Operations	INSPREAL	21%
Sperandeo, Bobby	Treasury Operations	ASSTSALL	8%
Sperandeo, Bobby	Treasury Operations	CUSEOPCO	8%
Sperandeo, Bobby	Treasury Operations	PKLOADAL	3%
Sperandeo, Bobby	Treasury Operations	PRCHKALL	2%
Sperandeo, Bobby	Treasury Operations Total		92%
Taylor, Melanie	Distribution Operations	CUSEOPCO	53%
Taylor, Melanie	Distribution Operations	DIRECTTX	25%

Billing Methods 90+%

Witness Name	Witness Class	Billing Method	%
Taylor, Melanie	Distribution Operations	CUSTEGOP	15%
Taylor, Melanie	Distribution Operations Total		94%
Taylor, Melanie	T&D Support	CUSEOPCO	64%
Taylor, Melanie	T&D Support	DIRECTTX	34%
Taylor, Melanie	T&D Support Total		98%
Viamontes, Eli	Utility & Executive Management	CUSTEGOP	65%
Viamontes, Eli	Utility & Executive Management	ASSTSALL	15%
Viamontes, Eli	Utility & Executive Management	PKLOADAL	13%
Viamontes, Eli	Utility & Executive Management Total		94%
Vongkhamchanh, Kham	Transmission Operations	TRSBLNOP	45%
Vongkhamchanh, Kham	Transmission Operations	PKLOADAL	35%
Vongkhamchanh, Kham	Transmission Operations	DIRECTTX	12%
Vongkhamchanh, Kham	Transmission Operations Total		92%
Waters, Paula	Retail Operations	CUSTCALL	60%
Waters, Paula	Retail Operations	CUSEOPCO	20%
Waters, Paula	Retail Operations	CUSTEGOP	10%
Waters, Paula	Retail Operations Total		90%
Whaley, Stacey	Income Tax Expense	LVLSVCAL	100%
Whaley, Stacey	Income Tax Expense Total		100%
Whaley, Stacey	Tax Services	DIRECTTX	36%
Whaley, Stacey	Tax Services	ASSTSALL	31%
Whaley, Stacey	Tax Services	LVLSVCAL	26%
Whaley, Stacey	Tax Services Total		93%

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DOCKET NO. 53719

APPLICATION OF ENTERGY	§	PUBLIC UTILITY COMMISSION
TEXAS, INC. FOR AUTHORITY TO	§	
CHANGE RATES	§	OF TEXAS

DIRECT TESTIMONY

OF

DAWN D. RENTON

ON BEHALF OF

ENTERGY TEXAS, INC.

JULY 2022

ENTERGY TEXAS, INC.
DIRECT TESTIMONY OF DAWN D. RENTON
2022 RATE CASE

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EXHIBITS

Exhibit DDR-1	Capital Additions – Information Technology (HSPM)
Exhibit DDR-2	January 1, 2018 – December 31, 2021 Plant Closings for IT (HSPM)
Exhibit DDR-3	Capital Additions – Supply Chain (HSPM)
Exhibit DDR-4	Capital Additions – Administrative Services (HSPM)
Exhibit DDR-5	Predominant Billing Methods for the IT Class
Exhibit DDR-6	Entergy’s Procurement Policy
Exhibit DDR-7	Predominant Billing Methods for the Supply Chain Class
Exhibit DDR-8	Supply Chain Value Creation and Texas Productivity (HSPM)
Exhibit DDR-9	Predominant Billing Methods for the Administrative Services Class
Exhibit DDR-10	Benchmarking Results – Corporate Real Estate and Facilities Planning & Operations (HSPM)
Exhibit DDR-11	Corporate Security Cases (HSPM)
Exhibit DDR-A	Affiliate Billings by Class and Department
Exhibit DDR-B	Affiliate Billings by Class and Project Code
Exhibit DDR-C	Affiliate Billings by Class, Department, and Project Code
Exhibit DDR-D	Pro Forma Adjustments to Affiliate Billings

I. INTRODUCTION

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Dawn D. Renton, and my business address is 639 Loyola Avenue,
New Orleans, Louisiana 70113.

Q2. BY WHOM ARE YOU EMPLOYED AND IN WHAT CAPACITY?

A. I am the Director, Information Technology (“IT”) – Planning and Performance for
Entergy Services, LLC (“ESL”)—the service company for the five Entergy
Operating Companies (“EOCs”),¹ including Entergy Texas, Inc. (“ETI” or the
“Company”).

Q3. ON WHOSE BEHALF ARE YOU FILING THIS DIRECT TESTIMONY?

A. I am testifying on behalf of Entergy Texas, Inc.

A. Qualifications

Q4. PLEASE BRIEFLY DESCRIBE YOUR EDUCATIONAL AND
PROFESSIONAL QUALIFICATIONS.

A. I hold a Bachelor of Science degree in Accounting and a Master’s degree in
Business from the University of New Orleans. In 1998, I joined ESL as an IT
financial analyst and was promoted into a Program Manager role in 2000. During

¹ The five EOCs are Entergy Arkansas, LLC (“EAL”), Entergy Louisiana, LLC (“ELL”); Entergy Mississippi, LLC (“EML”); and Entergy New Orleans, LLC (“ENO”); and Entergy Texas, Inc.

1 my career at Entergy,² I have held a variety of management roles in Finance, Utility
2 Operations, and IT.

3

4 Q5. PLEASE DESCRIBE YOUR CURRENT JOB RESPONSIBILITIES AS
5 DIRECTOR, IT – UTILITY OPERATIONS BUSINESS UNIT CHIEF
6 INFORMATION OFFICER.

7 A. In my position, I am responsible for IT plan development and portfolio
8 management. I am also responsible for project lifecycle management, process
9 oversight and compliance, vendor service delivery, and performance management
10 for the IT organization.

11

12 **B. Purpose of Testimony**

13 Q6. WHAT IS THE PURPOSE OF YOUR TESTIMONY IN THIS PROCEEDING?

14 A. My testimony illustrates the prudence of ETI's capital additions related to the IT,
15 Supply Chain, and Administrative Services classes. I also provide testimony to
16 support the IT, Supply Chain, and Administrative Services affiliate classes. My
17 testimony describes the services provided by these classes and explains that the
18 costs are reasonable and necessary, are not charged at a price higher than charged
19 to other affiliates, and represent the actual cost of the services provided.

² For convenience, I use the term "Entergy" to refer individually and collectively to Entergy Corporation and its affiliates, including but not limited to ESL and the EOCs.

1 Q7. WHY ARE YOU QUALIFIED TO SPONSOR THE IT, SUPPLY CHAIN, AND
2 ADMINISTRATIVE SERVICES AFFILIATE CLASSES?

3 A. I have been with Entergy for over 24 years, including 22 years in management roles
4 providing application and technology support for a broad variety of business
5 functions. I am a member of the Chief Information Officer (“CIO”) Lead Team.
6 This group sets technology strategy and standards, manages information
7 technology budgets and initiatives, and provides leadership and oversight for
8 technical initiatives that support the protection of privacy information and support
9 the business in serving their customers.

10 Further, in my position as Director, IT Planning and Performance, I closely
11 interact with the Supply Chain and Administrative Services organizations through
12 IT support for all aspects of their services provided to ETI and other affiliates.
13 Through this interaction, I am aware of how these organizations operate and
14 provide their services. As such, I am able to testify that the charges from these
15 organizations to ETI meet the affiliate cost recovery requirements.

16 The IT, Administrative Services, and Supply Chain classes are included
17 within the Corporate Business Services (“CBS”) group, formerly named Entergy
18 Shared Services (“ESS”). Entergy created the group in January 2014 to further
19 support business operations by driving performance improvement and cost savings
20 through the implementation of efficient, compliant, standardized end-to-end
21 processes. CBS is comprised of the following departments, which are grouped as
22 affiliate classes in this rate case: (1) Information Technology, (2) Information
23 Security, (3) Administrative Services, (4) Continuous Improvement, (5) Supply

1 Chain, (6) Finance Operations, (7) Meter to Cash Operations, and (8) Human
2 Resources Operations. As noted, I sponsor classes (1)–(5). The sixth and seventh
3 classes – Finance Operations and Meter to Cash Operations—are separately
4 sponsored by Bobby Sperandeo and Leslie Dennis, respectively. The eighth
5 class—Human Resources—is separately sponsored by Jennifer A. Raeder.

6
7 Q8. ARE YOU SPONSORING ANY EXHIBITS WITH YOUR TESTIMONY?

8 A. Yes. I am sponsoring the exhibits listed in my Table of Contents.

9

10 **II. IT-RELATED CAPITAL ADDITIONS**

11 **A. Overview of ETI's IT-Related Capital Additions**

12 Q9. WHAT IS THE PURPOSE OF THIS SECTION OF YOUR TESTIMONY?

13 A. In this section of my testimony, I describe the IT-related capital additions to rate
14 base for the period January 1, 2018 (i.e., the first day following the end of the test
15 year used in ETI's last completed rate case) through December 31, 2021.

16

17 Q10. WHAT IS THE TOTAL AMOUNT OF IT-RELATED CAPITAL ADDITIONS
18 THAT WERE CLOSED TO PLANT IN SERVICE ON ETI'S BOOKS DURING
19 THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2021 THAT
20 YOU SPONSOR?

21 A. The total amount of IT-related capital additions that I sponsor that closed to plant in
22 service on ETI's books during that time frame is \$81,192,739. This amount represents
23 approximately 535 project codes, which are detailed in HSPM Exhibit DDR-1.

1 Q11. PLEASE DESCRIBE THE MAJOR PROJECTS INCLUDED IN THE
2 ADDITIONS TO RATE BASE.

3 A. The following are the major IT projects from the period between January 1, 2018
4 and December 31, 2021.

- 5 • The Customer Digital Roadmap represents the implementation of new,
6 modern digital channels for customer service.³ Entergy's legacy systems
7 had become outdated and brittle due to obsolete technology. In addition,
8 customers now expect modern, digital platforms that provide easy service
9 options and continue to improve over time. To meet current and future
10 customer needs, Entergy implemented new systems including: (1) new
11 voice channel technology, including IVR with voice recognition, (2) new
12 agent desktop built on Salesforce providing case management and
13 consolidated view of customer information, (3) new customer self-service
14 website built on Salesforce, and (4) new email, text and voice alerts built on
15 the Salesforce Marketing Cloud platform. The total cost for this project was
16 \$20,048,496.
- 17 • The Enterprise Asset Management ("EAM") projects represent a
18 component of the overall Entergy Board approved EAM investment
19 proposal to transform, standardize and institutionalize modernized utility

³ The Customer Digital Roadmap project involves the following project codes: C1PP456INT, C1PPDR115H, C1PPDR115S, C1PPDR215H, C1PPDR215S, C1PPDR315S, C1PPUCPCD1, C1PPUCPCD2, and C1PPUCPCD3.

1 work and asset management solutions and processes across the system.⁴

2 These projects represent the foundational technology systems (application
3 and infrastructure) that served to initially support asset and work
4 management for the Advanced Metering Infrastructure project, which
5 deployed smart meters to Entergy's residential electric and gas customer
6 base, and were then expanded to support enterprise Utility asset and work
7 management. The primary systems placed in service through these efforts
8 include IBM's Maximo platform, Salesforce's Click platform, and ESRI's
9 ArcGIS Platform used throughout Entergy Texas along with Entergy's
10 other Operating Companies. These solutions support Distribution,
11 Transmission, Fleet and Gas Business Units. The cost for these projects to
12 ETI was \$4,890,816.

- 13 • Telecommunications Tower Maintenance Project. This project is to
14 identify and remediate towers that require immediate attention and have the
15 possibility of causing serious damage or injury in the event of failure.
16 Solutions implemented under this project included the addition of cathodic
17 protection on the guy wires for self-supporting towers.⁵ Also completed in
18 Texas was the construction of a new tower located at the Doucette site. The
19 old tower had been deemed unrepairable and dangerous, and the new tower
20 was built next to it. The old tower was decommissioned and taken down

⁴ The EAM projects involve the following project codes: C1PPTAMHWZ, C1PPAMESRI, C1PPAMHWGS, C1PPEAMGIS, and C1PPTAMSWZ.

⁵ The Telecommunications Tower Maintenance Project involves the following project codes: C6PP136EPL, C6PP243EPL, C6362EPL, and C6PP410EPL.

successfully. These towers are required to provide continuous 800MHz radio, WAN, Voice, SCADA, and other transmission requirements based on the type of service (800MHz, microwave, SCADA) the tower is providing. Business areas that use these systems include: Distribution, Transmission, Business offices, and Telecom. The costs for these projects to ETI was \$3,809,977.

B. Description of Other Projects

Q12. PLEASE DESCRIBE THE REST OF THE PROJECTS INCLUDED IN THE ADDITIONS TO RATE BASE.

A. The remaining projects can be grouped into two types of projects:

- Computing Infrastructure and Software; and
- Application Systems Projects.

I note that these projects were initiated in large part at the request of Entergy's individual business units. The remainder were either prerequisites to those projects or were initiated in order to improve operations or security. Others were done to maintain service levels for already existing services in response to increased usage by the business units or the need to upgrade aging software.

Q13. PLEASE DESCRIBE THE COMPUTING INFRASTRUCTURE AND SOFTWARE TECHNOLOGY SERVICES PROJECTS.

A. The Computing Infrastructure and Software projects include the costs for the purchase, configuration, and installation of hardware and software for enterprise

1 infrastructure systems. The hardware and software related to these projects include
2 Advanced Monitoring Tools, Network and Data Security Systems, and systems to
3 manage the Enterprise Computing environment.
4

5 Q14. PLEASE DESCRIBE THE APPLICATION SYSTEMS PROJECTS INCLUDED
6 IN THE ADDITIONS TO RATE BASE.

7 A. The Application Systems projects represent the upgrade, development or purchase,
8 and installation of computer application software systems that support ETI business
9 functions. Some examples include application projects in support of the customer
10 systems, fossil generation systems, and transmission systems.
11

12 C. Appropriate in Rate Base

13 Q15. WHY IS IT REASONABLE FOR ETI TO INCLUDE THE COSTS IDENTIFIED
14 ON HSPM EXHIBIT DDR-1 IN RATE BASE IN THIS PROCEEDING?

15 A. It is reasonable to include these capital costs in rate base in this case because these
16 investments are necessary in order for ETI to provide service to its customers.
17 These investments are for the network, telecommunications, computers, and
18 application software required to serve ETI customers. Moreover, these projects are
19 used and useful in providing service to ETI customers.

1 Q16. IN HSPM EXHIBIT DDR-1, YOU HAVE INCLUDED AFFILIATE COSTS.
2 ARE THOSE COSTS NECESSARY TO IMPLEMENT PROJECTS IN
3 SUPPORT OF IT?

4 A. Yes. As shown in HSPM Exhibit DDR-1, the requested capital additions total
5 \$81,192,739, of which \$56,401,201 are affiliate costs. Each project code used for
6 the capital projects was assigned a cost causative billing method in the same manner
7 I describe below and as further explained by Company witness Ryan Dumas. The
8 majority of the allocated project costs for the capital additions in the IT class are
9 for hardware and software and for labor costs associated with providing assistance
10 on the projects. The supervision and accounting allocated charges are costs that
11 cannot be readily attributed to specific capital projects. These charges are
12 overhead-related costs that are necessary to design and build the IT capabilities for
13 ETI.

14

15 Q17. ARE THE COSTS OF THE AFFILIATE CHARGES IN THE CAPITAL
16 ADDITIONS REASONABLE?

17 A. Yes. The reasonableness and necessity of the compensation and benefits costs for
18 the IT employees is supported by Ms. Raeder's testimony. I also support the
19 reasonableness of the expenses for the IT Class in the Section V. below.

1 Q18. WHAT IS THE DIFFERENCE BETWEEN THE AFFILIATE CHARGES YOU
2 DISCUSSED IN LATER PORTIONS OF YOUR TESTIMONY AND THE
3 AFFILIATE CHARGES YOU DISCUSS IN THIS SECTION?

4 A. The affiliate charges for the IT Class discussed in Section V. below includes only
5 O&M affiliate charges during the Test Year. By contrast, the affiliate charges in
6 this section refers to capital charges that were closed to plant in service from
7 January 1, 2018 through December 31, 2021. The same budgeting and cost control
8 measures I discuss in Section V. apply equally to the affiliate charges that were
9 capitalized, as does the use of a single billing method per project. As fully
10 explained in Section V. below, this ensures that the unit price charged to ETI for
11 the services is no higher than the unit price charged other affiliates for the same or
12 similar services and represents the actual cost of the services.

13

14 Q19. WAS THE IT-RELATED CAPITAL INVESTMENT PRUDENTLY
15 INCURRED, REASONABLE, AND NECESSARY?

16 A. Yes. As explained, these investments are for the network, telecommunications,
17 computers, and application software required to serve ETI customers. These
18 projects are used and useful in providing service to ETI customers and prudently
19 incurred.

1 **III. SUPPLY CHAIN-RELATED CAPITAL ADDITIONS**

2 Q20. DO YOU SPONSOR ANY CAPITAL ADDITIONS TO ETI'S PLANT IN
3 SERVICE WITH REGARD TO THE SUPPLY CHAIN CLASS?

4 A. Yes. I sponsor Supply Chain-related capital additions closed to ETI Plant in
5 Service between January 1, 2018 and December 31, 2021. The capital additions
6 are detailed in HSPM Exhibit DDR-3.

7
8 Q21. WHAT IS THE TOTAL DOLLAR AMOUNT OF THE SUPPLY CHAIN
9 CAPITAL ADDITIONS THAT ETI IS REQUESTING IN THIS DOCKET?

10 A. The total dollar amount of Supply Chain capital additions for ETI is \$72,320. This
11 dollar amount represents the following three Supply Chain projects, which have
12 been closed to plant in service for ETI and are included in HSPM Exhibit DDR-3:

- 13 • SCO TX Warehouse 2017;
- 14 • SCO TX Warehouse 2018; and
- 15 • SCO TX Warehouse 2019.

16
17 Q22. ARE THESE PROJECTS NECESSARY?

18 A. Yes. These projects are necessary to ETI's operations and its provisions of electric
19 services to its customers in Texas. Specifically, these projects support minor
20 physical security service center improvements such as transformer yard lighting,
21 security cameras, and fencing.

1 Q23. WHAT TYPES OF COSTS ARE INCURRED FOR CAPITAL PROJECTS THAT
2 ARE CHARGED TO ETI, AND ARE THESE COSTS REASONABLE?

3 A. Expenses incurred as part of these capital projects include materials and contracted
4 labor required to complete the project. All costs are subject to the budget and cost
5 control processes I describe below in Section VI.D. and the ESL labor costs are
6 billed to ETI pursuant to the same principles and practices as the Supply Chain
7 Class. The ESL labor costs are similar to those incurred as an O&M expense,
8 except that the labor is directly related to the capital project. In these cases, the cost
9 is capitalized as part of the total project cost.

10 As for contract labor, equipment, components, and other necessary
11 materials and supplies for capital projects, Entergy ensures its costs are reasonable
12 through competitive solicitations and Alliance Agreements (i.e., single-vendor
13 agreements). For these reasons and as discussed in Section VI.D. below, these costs
14 are reasonable.

15
16 Q24. WHAT ARE THE TOTAL AFFILIATE CHARGES INCLUDED IN THE
17 REQUESTED SUPPLY CHAIN ADDITIONS TO RATE BASE THAT YOU
18 SUPPORT?

19 A. The affiliate charges totaled approximately \$114 and are detailed by project in
20 HSPM Exhibit DDR-3. These charges are reasonable for the same reasons detailed
21 for affiliate charges discussed below.

1 **IV. ADMINISTRATIVE SERVICES CAPITAL ADDITIONS**

2 Q25. DO YOU SPONSOR ANY CAPITAL ADDITIONS TO ETI'S PLANT IN
3 SERVICE?

4 A. Yes, there were a number of plant additions that resulted from activities undertaken
5 by the Administrative Services Class. The capital additions were closed to plant
6 from January 1, 2018 through December 31, 2021 and are now used and useful in
7 providing service to ETI customers. The Administrative Services capital additions
8 that I sponsor are detailed in HSPM Exhibit DDR-4. The total amount of
9 Administrative Services Class capital additions is \$16,602,072.

10
11 Q26. PLEASE DESCRIBE THE TYPES OF PROJECTS THAT YOU ARE
12 SPONSORING, AS SHOWN ON HSPM EXHIBIT DDR-4.

13 A. The Administrative Services Department is responsible for employee facilities and
14 office buildings across the system (excluding generation plant facilities within the
15 power generation structure). The capital additions under my responsibility are for
16 the purpose of preserving and extending the useful life of the facilities and
17 upgrading or building facilities to meet operational needs. Typical projects include
18 capital additions for roofs, building exteriors, building systems (e.g., HVAC,
19 mechanical, electrical, life safety, etc.), interior renovations, and upgrades to site
20 infrastructure (e.g., roadways, parking, drainage, etc.). In addition, since 2018, we
21 have also constructed a new service center in Cleveland, Texas on our existing site
22 (to replace a 55-year old former farmhouse residence that was sub-optimally
23 operating as a service center and not keeping up with operational needs). We also

1 purchased land in Beaumont for the construction of a new facility to replace the
2 existing Transmission service center at Chevyland, which is being taken over by
3 TXDOT.

4

5 Q27. PLEASE DESCRIBE SOME OF THE MORE COMMON TYPES OF PROJECTS
6 INCLUDED IN HSPM EXHIBIT DDR-4.

7 A. The following are the more common types of projects included in HSPM
8 Exhibit DDR-4:

- 9 • HVAC replacements;
- 10 • Roofing projects;
- 11 • Interior renovations;
- 12 • Installation and replacement of emergency generators;
- 13 • Installation of life/safety systems;
- 14 • Installation of security systems; and
- 15 • Replacing ice machines for crew areas.

16

17 Q28. WHY ARE THESE CAPITAL ADDITIONS NECESSARY?

18 A. Capital projects are necessary to: (1) preserve ETI's investment in the facility asset;
19 (2) extend the useful life of the asset; (3) upgrade or build facilities to meet
20 changing operational needs of the occupants; and (4) meet applicable federal, state
21 and local code requirements. For example, there was a large project to replace the
22 roof at The Woodlands Service Center because the previous roof had exceeded its
23 useful life. A reliable roof system is needed to protect the structural integrity and

1 contents of the service center building to ensure its continued operation. In
2 addition, the interior renovation at Port Arthur Service Center addressed interior
3 building components such as lighting and flooring that had reached the end of their
4 useful life and are necessary for safe operations within the building. The renovation
5 also configured the interior space to be better suited for the way the building
6 occupants operate today.

7
8 Q29. HOW ARE COSTS FOR THESE CAPITAL ADDITIONS CONTROLLED?

9 A. Costs are controlled by several means, including competitive bidding, adherence to
10 Entergy's Procurement Policy, and review and verification of contractor invoices
11 and account coding.

12 The primary mechanism for validating the cost of service is competitive
13 bidding of products and/or services, including capital costs. In general, Entergy's
14 Procurement Policy requires competitive bidding for services greater than \$50,000.
15 Examples of capital projects that have been competitively bid include facility
16 construction projects, building renovations, fire protection system upgrades, and
17 roof system upgrades.

18 When projects are competitively bid, the qualified bidder with the lowest
19 reasonable cost is awarded the work per the terms of the Procurement Policy. The
20 policy also mandates specific levels of management authorization before contracts
21 are executed. Contracts have specific rates and ceilings that cannot be exceeded
22 without management approval. Contract managers are required to review invoices
23 for accuracy, completeness of work, and accurate coding of account distribution.

1 Q30. ARE THE COSTS OF THESE CAPITAL ADDITIONS REASONABLE?

2 A. Yes. The costs for these capital additions are reasonable based on the fact that they
3 are in large part competitively bid and, thus, market conditions drive the cost.

4 For the few projects that are not competitively bid, work is typically
5 awarded to contractors who: (1) are already under contract with the company for a
6 related product or service and (2) have performed quality work for the
7 Administrative Services Department in the past. Contractors that are already under
8 contract have demonstrated the ability to provide low-cost, quality products and
9 services through compliance with Entergy's Procurement Policy.

10

11 Q31. HOW ARE THE COSTS OF CAPITAL ADDITIONS CAPTURED?

12 A. Costs are captured in project codes, which are established for each capital addition.
13 The project code is identified for the specific operating company that it benefits, in
14 this case ETI. As invoices are processed for the project and charged to the specific
15 project code, ETI incurs the costs. Each project code is assigned a cost-causative
16 billing method in the same manner I describe above for ESL billings to ETI and as
17 further explained by Mr. Dumas.

18

19 Q32. IS ETI CHARGED ANY MORE FOR THESE CAPITAL ADDITIONS THAN
20 WHAT IS CHARGED TO OTHER ENTERGY COMPANIES?

21 A. No. ETI is charged only for capital additions that benefit ETI, and those additions
22 are charged at competitively bid prices, just as for other Entergy companies.

1 Q33. EXHIBIT HSPM DDR-4 INCLUDES AFFILIATE COSTS. ARE THOSE
2 AFFILIATE COSTS NECESSARY TO IMPLEMENT CAPITAL PROJECTS IN
3 SUPPORT OF THE ADMINISTRATIVE CLASS?

4 A. Yes. The affiliate costs are a necessary part of the capital costs. These affiliate
5 charges include oversight and support costs that are necessary to acquire, design,
6 construct, and/or install these projects.

7

8 Q34. ARE THE AFFILIATE COSTS IN THE CAPITAL ADDITIONS REASONABLE
9 AND NECESSARY?

10 A. Yes. As discussed above, these costs are necessary to support the preservation of
11 ETI's investments in facility assets, extension of useful lives of assets, upgrades to
12 facilities, and to meet applicable federal, state, and local rules and regulations.
13 These costs are reasonable due to the competitive bidding process and adherence
14 to Entergy's procurement policies as discussed above. In addition, the affiliate
15 costs charged to the capital projects I sponsor are similarly reasonable and
16 necessary for the type of reasons I explain below with regard to the affiliate costs
17 during the Test Year. That is, the budgeting and cost controls that were in place for
18 the Test Year costs also applied to the cost of capital projects. Accordingly, the
19 affiliate capital costs are reasonable and necessary; and the amounts billed to ETI
20 are no higher than the amounts billed to other operating companies for the same or
21 similar services and represent the actual cost of services provided.

1 V. **INFORMATION TECHNOLOGY (“IT”) CLASS**

2 A. **Description of IT Class**

3 Q35. PLEASE DESCRIBE THE IT CLASS.

4 A. The IT Class represents the services required for the development, deployment,
5 operations, maintenance, and security of the computer systems used by Entergy’s
6 business units in performing their respective functions in support of ETI and
7 ultimately ETI’s customers.

8 The computer systems support such functions as customer interactions with
9 ETI for service initiation and any subsequent service requests, outage reporting, bill
10 payment and billing terms, service contract development, and account contact and
11 account history. The systems also support the fossil generation, nuclear generation,
12 transmission, distribution, and power management functions in operating and
13 maintaining the electric utility assets. Finally, the systems in this class of service
14 support such business functions as finance and accounting, regulatory financial
15 reporting, payroll, accounts payable, personnel records administration, and
16 employee benefits administration, as well as general purpose functions such as
17 e-mail, two-way radio, and telephone services.

18 This class of service also includes the Information Technology and
19 Information Security (“IS”) management functions that ensure alignment of
20 business unit and IT initiatives, provide technology direction and standards for
21 Entergy, manage the outsourcing contracts, ensure compliance with contract
22 provisions and service level commitments, and serve as the financial controller of
23 the IT business.

1 Q36. PLEASE PROVIDE A BRIEF SUMMARY OF THE IT FUNCTION AND
2 ORGANIZATION.

3 A. Entergy considers the Information Technology and Security function as a “service
4 business within the business.” This approach reflects the point of view that IT and
5 IS have internal users or customers. The IT and IS function treats internal users,
6 such as ETI, as customers in order to focus on their technology needs, so they in
7 turn can provide service to ETI’s ultimate customers. The purpose of the IT and IS
8 functions is to provide cost-effective, quality computer technology services, and to
9 maintain, repair, and operate each technology service for ETI and the other EOCs.

10 Entergy’s IT and IS organizations are responsible for all hardware,
11 software, and telecommunications resources that are shared among all the business
12 units as well as the applications that serve multiple business units. Entergy’s IT
13 and IS organizations also have responsibility for overall policy and standards,
14 technology architecture, and strategic planning. The business units have
15 responsibility for the application initiatives specific to their respective businesses.
16 Acquisition of services, software, and hardware by the business units is done in
17 accordance with IT and IS corporate standards and is accomplished through the
18 corporate procurement process.

19
20 Q37. WHAT TYPES OF INDIVIDUALS PERFORM THE SERVICES OUTLINED
21 ABOVE?

22 A. ETI receives IT and IS services from individuals at ESL and the outsourced
23 providers such as Capgemini, Accenture, and Leidos. The vast majority of these

1 individuals have college degrees in disciplines such as computer science,
2 management information systems, or engineering. Many have extensive
3 experience in developing computer software specifically designed for electric
4 utility operations. IT and IS also employ a wide range of technical experts, such as
5 programmers, telecommunication specialists, database administrators, technical
6 architects, systems engineers, security specialists, and computer hardware
7 technicians. In the support area, the staff includes accountants, MBAs, engineers,
8 and personnel professionals.

9
10 **B. Reasonableness and Necessity of the IT Class**

11 Q38. ARE THE SERVICES PROVIDED BY THE IT CLASS REASONABLE AND
12 NECESSARY?

13 A. Yes. ETI requires computer technology to make its operations more efficient and
14 effective, which in turn enables it to provide more cost-effective and reliable
15 services to its electric customers in Texas. As with most businesses, the majority
16 of ETI's business functions have been automated and require the use of some type
17 of computer system. The computer systems facilitate customer service initiation,
18 meter reading, billing and billing account inquiries, rate and refund processing,
19 payment processing, customer contact management, and call center support. These
20 systems are also essential to the prompt, accurate dispatch of appropriate personnel
21 to respond to power outages and restore electric service, and the management of
22 transmission and fossil system operations. In addition, the computer systems are
23 used by Entergy to manage financial accounting, regulatory reporting, and human

1 resource functions as well as for basic business functions such as electronic mail
2 and management reporting.

3 In short, the services in this class are necessary to support the basic
4 day-to-day utility operations.

5
6 Q39. IS IT REASONABLE FOR THESE SERVICES TO BE PROVIDED
7 CENTRALLY BY AN AFFILIATE, AS OPPOSED TO ETI PROVIDING THESE
8 SERVICES DIRECTLY TO ITSELF?

9 A. Yes. By having centralized IT and IS services, Entergy is able to gain efficiencies
10 of scale, enhance buying leverage, and maintain corporate standards. Through
11 consolidating the above-described services, redundant computer software systems
12 have largely been eliminated and overhead costs associated with similar capabilities
13 within each EOC, or contracting separately for such services, have been reduced.
14 In addition to the economies of scale that are achieved from a consolidation of
15 services, Entergy is able to take advantage of volume discounts on computer
16 hardware and software for ETI and the other EOCs, which ETI would likely not
17 qualify for individually. Also, systems can be developed and maintained
18 consistently for ETI and the other EOCs, thus avoiding inefficiencies and
19 unnecessary duplication. For example, developing a single Accounting or Payroll
20 system for use by all companies requires considerably less time and cost than
21 developing six separate systems, one for each operating company. Lastly, by
22 centralizing functions and realizing economies of scale, ETI benefits by only

1 having to pay for a portion of the development and maintenance costs rather than
2 100% of such costs.

3
4 Q40. ARE THE SERVICES PROVIDED BY THE IT CLASS DUPLICATED BY ESL
5 OR BY ANY OTHER ENTITY?

6 A. No. There is no overlap of services from other business units within ESL or from
7 other Entergy affiliates, nor are these services duplicated by any outside entity.

8

9 **C. Overview of IT Class Costs and Billing Methods**

10 Q41. WHAT IS THE TOTAL ETI ADJUSTED AMOUNT FOR THIS CLASS OF
11 SERVICES?

12 A. The Total ETI Adjusted amount for this class of services is \$12,910,259. Nearly
13 all of these costs were allocated.⁶ The following table summarizes this information
14 for the IT Class:

15 **Table 1: IT Class – Total ETI Adjusted Amount⁷**

		Total ETI Adjusted		
Class	Total Billings	Amount	% Direct Billed	% Allocated
IT Class	\$345,814,007	\$12,910,259	0%	100%

⁶ 0.07% of the costs were directly billed.

⁷ **Total Billings** is ESL's total billings to all Entergy companies for the Test Year, plus all other affiliate charges that originated from any Entergy company. This is the amount from Column C of Exhibits DDR-A, DDR-B, and DDR-C. **Total ETI Adjusted Amount** is ETI's cost of service amount after pro forma adjustments and exclusions. **% Direct Billed** is the percentage of the Total ETI Adjusted Amount that was billed directly to ETI for the Test Year. **% Allocated** is the percentage of the Total ETI Adjusted Amount that was allocated to ETI for the Test Year.

1 Q42. PLEASE DESCRIBE THE EXHIBITS THAT SUPPORT THE INFORMATION
2 INCLUDED IN TABLE 1.

3 A. Exhibits DDR-A, DDR-B, and DDR-C support the information contained in
4 Table 1. Exhibit DDR-A shows the IT Class broken down by the departments;
5 Exhibit DDR-B shows the same information broken down by project code and the
6 billing method assigned to each project code; and Exhibit DDR-C shows the
7 information by class, department, project code, and billing methods.

8 For a description of Columns A through H in those exhibits and what they
9 represent, please refer to Mr. Dumas's direct testimony. Mr. Dumas also describes
10 the calculations that take the dollars of support services in Column A to the Total
11 ETI Adjusted figures shown on Column H.

12

13 Q43. DOES ETI PROPOSE ANY KNOWN AND MEASURABLE ADJUSTMENTS
14 TO THE IT CLASS?

15 A. Yes. Exhibit DDR-D contains the pro forma adjustments for the IT Class, as well
16 as the witnesses who sponsor the adjustments.

17

18 Q44. WHAT ARE THE MAJOR COST COMPONENTS OF THE CHARGES FOR
19 THE IT CLASS?

20 A. The major cost components of the charges for the IT Class are as follows:

Table 2: IT Class - Major Cost Components

Cost Component	Cost (\$)	% of Total*
Office and Employee Expenses	\$4,885,989	38%
Payroll and Employee Costs	\$4,057,075	31%
Outside Services	\$2,867,175	22%
Service Company Recipient	\$1,009,127	8%
Other	\$90,892	1%
Total	\$12,910,259	100%

* Amounts may not sum to 100% due to rounding.

As Table 2 shows, 38% of the costs are for office and employee expenses. The majority of these costs are for software licenses and hardware maintenance costs, which are acquired in accordance with the Entergy's overall procurement policies. Office and employee expenses also include the costs of maintaining work spaces, office supplies, and rent. Payroll and employee costs represent 31% of the costs for the IT Class. Ms. Raeder discusses the reasonableness and necessity of Entergy's compensation programs in her testimony. Outside services, which consist of contract services such as consulting and charges from the secondary IT service providers (that is, providers other than Capgemini, Accenture, and Leidos), represent 22% of the costs. Finally, the Service Company Recipient category consists of services that ESL provides to itself, which in turn are billed to the affiliates that receive ESL services, as explained by Mr. Dumas. This component represents 8% of the Total ETI Adjusted amount for the IT Class.

1 Q45. HOW ARE THE COSTS OF THIS CLASS OF SERVICES BILLED TO ETI?

2 A. Exhibits DDR-B and DDR-C show all of the costs included in this class broken
3 down by project code and show the billing method associated with each project
4 code.

5

6 Q46. WHAT WERE THE PREDOMINANT BILLING METHODS USED FOR THE
7 IT CLASS OF SERVICES AND WHY ARE THEY APPROPRIATE?

8 A. For the Test Year, the predominant billing methods were APPSUPAL, ITSPENDA,
9 PKLOADAL, CUSEGAMI, CUSEOPCO, CAPAOPCO, CUSTEGOP,
10 SCPSALL, EMPLOYAL. These 9 billing methods were used for approximately
11 92% of the costs billed to ETI by ESL.

12 These billing methods are appropriate because they are based on cost
13 causation principles. For a detailed explanation of these predominant billing
14 methods and why they are appropriate for the project codes to which they are
15 assigned, please refer to Exhibit DDR-5.

16

17 Q47. YOU HAVE ADDRESSED 92% OF THE COSTS BILLED TO ETI. PLEASE
18 ADDRESS THE REMAINING 8%.

19 A. A number of other project codes and different billing methods were used for the
20 remaining 8% of such costs. The remaining billing methods are set forth in my
21 Exhibit DDR-B.

1 Q48. HAVE YOU DETERMINED THAT THE APPROPRIATE PROJECT CODES
2 AND BILLING METHODS HAVE BEEN USED FOR THE REMAINING 8%
3 OF TOTAL ETI ADJUSTED COSTS ASSOCIATED WITH THIS CLASS?

4 A. Yes. I have reviewed each of the project codes and associated billing methods used
5 to bill the remaining 8% of Total ETI Adjusted costs associated with this class and
6 they are reasonable. The costs associated with the remaining billing methods are
7 consistent with and reflect the services captured in each respective project code.
8 The unit cost to ETI as a result of the application of these billing methods is no
9 higher than the unit cost to other affiliates for the same or similar service and
10 represents the actual cost of the services.

11

12 Q49. HOW DOES ENTERGY ENSURE THAT THE COSTS CHARGED ARE NO
13 MORE THAN THE AMOUNT CHARGED TO OTHER ENTITIES FOR THE
14 SAME OR SIMILAR GOODS OR SERVICES?

15 A. Each class is made up of one or more project codes. As Mr. Dumas explains, each
16 project code has only one billing method, selected based on cost causation. While
17 several organizations could bill to a single project code, the billing method for that
18 project code remains the same. This ensures that the unit price charged to ETI for
19 the services is no higher than the unit price charged other affiliates for the same or
20 similar services and represents the actual cost of the services.

1 **D. The Costs for the IT Class are Reasonable and Necessary**

2 Q50. HOW DOES ENTERGY ENSURE THAT THE COSTS FOR IT AND IS
3 SERVICES ARE REASONABLE AND NECESSARY?

4 A. The IT and IS Organizations have a continuing focus on maintaining a high level
5 of service to ETI while keeping costs down wherever possible.

6
7 Q51. WHAT IS THE OPERATING COST TREND FOR THE IT CLASS OF
8 SERVICES OVER THE PAST FEW YEARS?

9 A. ETI's operating costs for this class of services over the past few years is shown in
10 Table 3 below.

11 **Table 3: ETI Costs for IT 2018–2021**

In \$	2018	2019	2020	Test Year
Total	\$11,059,988	\$15,657,499	\$13,939,038	\$12,910,259

12 As can be seen above, the IT and IS Department cost levels have increased
13 from 2018 to 2021. While the test year costs were lower than 2019 and 2020, there
14 was an overall increase from 2018 to 2021. This increase is for costs associated
15 with software maintenance and Entergy labor.

16

17 Q52. DOES THE IT DEPARTMENT HAVE A BUDGETING PROCESS TO
18 CONTROL COSTS?

19 A. Yes. The overall Entergy budget process is described in the direct testimony of
20 Bobby Sperandeo.

1 Q53. DURING A FISCAL YEAR, DOES THE IT DEPARTMENT MONITOR ITS
2 ACTUAL EXPENDITURES VERSUS ITS BUDGET?

3 A. Yes. The IT and IS Department managers and directors review and approve all
4 expense reports and invoices submitted for payment by their employees in their
5 respective organizations. In accordance with Entergy's approval policy, higher
6 levels of authorization are required if the amounts are sufficiently large. Variance
7 reports are produced and reviewed monthly both within the IT and IS Department
8 and at each higher level in the organization hierarchy and appropriate actions are
9 taken if errors are discovered or actual expenses are greater than budgeted amounts.
10 Executive management is also involved in the ongoing review of cost reporting.

11

12 Q54. ARE IT AND IS DEPARTMENT EMPLOYEES HELD ACCOUNTABLE FOR
13 DEVIATIONS FROM THE BUDGET?

14 A. Yes. As with all departments, the IT and IS Department manager is held
15 accountable for monitoring his or her budget and explaining any variances. The
16 ability to manage a budget is a consideration in evaluating the performance of IT
17 management, including merit compensation and promotions. In addition, the
18 employees within the IT and IS Department are incentivized to stay within budget
19 and control expenditures through the use of performance objectives.

1 Q55. WHAT IS YOUR CONCLUSION WITH REGARD TO THE
2 REASONABLENESS AND NECESSITY OF THE OVERALL IT COSTS FOR
3 BOTH O&M COSTS AND FOR CAPITAL COSTS?

4 A. ETI's IT costs incurred are reasonable as evidenced by the fact that over 22% are
5 obtained from third-party outside service providers at competitive market rates
6 while the remaining portion, for internal labor costs, has been demonstrated to be
7 reasonable in the testimony of Ms. Raeder. When services are outsourced to outside
8 vendors, the vendors are subject to a competitive bidding process that is required
9 by Entergy's Corporate Policy. The competitive bidding process ensures that
10 Entergy is receiving quality services for market-competitive prices. IT followed
11 these competitive bidding processes in 2019 for application, infrastructure, security
12 and workplace services outsourced contracts. After the outside vendor(s) is
13 selected, Entergy monitors the vendor's performance and the costs incurred. The
14 results of these competitive bidding processes, as well as ETI's budgeting and cost
15 control processes, also support my conclusion that the O&M and capital costs for
16 the IT Class are reasonable.

17
18 **E. Summary of IT Class**

19 Q56. PLEASE SUMMARIZE YOUR CONCLUSION WITH REGARD TO THE IT
20 CLASS AFFILIATE CHARGES.

21 A. In summary, I conclude that the goods and services provided to ETI by the IT Class
22 as well as the costs for those goods and services are reasonable and necessary. In
23 addition, Entergy's application of its billing methodology ensures that the costs

1 allocated to ETI reflect the actual costs of providing the services and are no higher
2 than the prices charged to other affiliates for the same or similar services. As such,
3 ETI should be allowed to recover its affiliate expenses.

4
5 **VI. SUPPLY CHAIN CLASS**

6 **A. Description of Supply Chain Class**

7 Q57. PLEASE DESCRIBE THE SUPPLY CHAIN CLASS OF SERVICES.

8 A. Supply Chain plans, specifies, and provides products and services to support ETI's
9 operations. Supply Chain performs the following major services: Procurement;
10 Inventory Management; Repair, Testing, and Disposal of Equipment and Materials;
11 Supplier Diversity; Investment Recovery; and Planning & Performance.

12
13 Q58. PLEASE DESCRIBE THE SERVICES PROVIDED BY THE SUPPLY CHAIN
14 CLASS.

15 A. Supply Chain provides the following services:

- 16 • Procure goods and services through strategic and tactical supply networks
17 at the lowest reasonable cost. This also includes the negotiation, award, and
18 administration of purchase orders and contracts.
- 19 • Manage and deliver material inventories to line crews. This includes
20 maintaining optimal inventory levels while balancing internal customers'
21 requirements.
- 22 • Repair/test meters and transformers. Test safety equipment and rubber
23 goods.
- 24 • Dispose and sell scrap or surplus equipment and materials.
- 25 • Expand procurement and economic growth opportunities for diverse
26 suppliers (e.g., minority, women, HUBZone, veteran, disabled veteran, and

1 LGBTQ+ owned businesses). The Historically Underutilized Business
2 Zones (“HUBZone”) is a Small Business Act certification that helps small
3 businesses in urban and rural communities gain preferential access to
4 federal procurement opportunities.

- 5 • Provide administrative support to the Supply Chain Organization. This
6 support primarily includes: managing process improvement projects,
7 maintaining Supply Chain’s information technology systems, performing
8 data analyses, managing the Investment Recovery program, executing test
9 plans to ensure compliance with policies/regulations, and monitoring key
10 performance metrics.

11 All Supply Chain activities are governed by Entergy’s Procurement Policy,
12 which is provided as Exhibit DDR-6. This policy outlines Entergy’s requirements
13 relating to the acquisition of material and services.

14
15 Q59. PLEASE DESCRIBE ENTERGY’S PROCUREMENT POLICY.

16 A. Entergy’s Procurement Policy establishes the requirements for procuring all
17 materials, goods, and services, except for those items specifically excluded from
18 the policy (per Attachment II to the policy) or approved by the Vice President,
19 Chief Supply Officer (“CSO”). Entergy’s Approval Authority Policy governs
20 approval authority for requisitions (i.e., the approval to expend funds). The
21 Procurement Policy applies to all Entergy employees, regardless of business unit,
22 except where noted in the policy. This policy was designed to create a uniform,
23 streamlined procurement process that is more consistent, efficient, manageable, and
24 verifiable than having different procurement practices among the various business
25 units. In this way, Supply Chain is able to control spending and conduct its
26 procurement in an economical manner.

1 Q60. PLEASE DESCRIBE THE SUPPLY CHAIN ORGANIZATION.

2 A. As of the end of the Test Year, the Supply Chain Organization consisted of the
3 following departments, each reporting to the CSO: Supply Chain Commercial
4 Operations, Nuclear Supply Chain, Supply Chain Sustainable Generation and
5 Innovation, Supplier Diversity, Inclusion and Sustainability, Warehousing,
6 Inventory and Logistics and Supply Chain Strategy and Transformation. Through
7 this organizational structure, the Supply Chain Organization is able to take
8 advantage of standardized operating policies and processes, improved efficiencies,
9 and implementation of commercial and warehousing “best practices.” The
10 structure also allows Supply Chain to provide greater levels of service to ETI and
11 the other EOCs, efficiently, leading to lower direct costs. Finally, by having a
12 centralized Supply Chain Organization, services are not duplicated within ETI or
13 ESL.

14
15 **B. Reasonableness and Necessity of the Supply Chain Class**

16 Q61. WHY ARE THE SUPPLY CHAIN SERVICES DESCRIBED ABOVE
17 REASONABLE AND NECESSARY?

18 A. The services provided by Supply Chain are reasonable and necessary to support
19 ETI’s generation, transmission, and distribution operations as well as
20 administrative functions. The Supply Chain Commercial Operations group
21 leverages category management and strategic sourcing for common materials and
22 services to obtain the best value for ETI and the other EOCs. Therefore, the costs
23 to ETI for the materials and services are lower than they would be if ETI procured

1 such goods on its own. This group also procures materials and services for
2 specialized power plant equipment along with materials for Transmission and
3 Distribution such as transformers, conductors, poles, substation equipment and
4 appurtenances, aerial distribution materials, meters, distribution hardware, and
5 construction and maintenance services. Additionally, this group manages strategic
6 vendor agreements and performance. Because of the relationships with these
7 vendors, such agreements provide value through leveraging overall spending and
8 driving innovation to optimize value.

9 The Supply Chain Commercial Operations group also covers corporate and
10 IT sourcing to acquire material and services for use in ETI's and the other EOCs'
11 day-to-day operations, such as computers, telecommunication services, building
12 maintenance and repairs, building renovations, mail services, software, benefits,
13 and professional services.

14 The Warehousing, Inventory and Logistics group is responsible for
15 coordinating the movement, storage and management of resources to support all
16 EOCs. This group also manages and operates the transformer repair shops, meter
17 repairs, management of the four central material distribution warehouses, rubber
18 goods testing, and investment recovery for materials. These materials and services
19 are required for ETI to provide service to its customers effectively, efficiently, and
20 reliably. Also managed by this group is Investment Recovery team, which is
21 responsible for the disposition of ETI's and its affiliates surplus, scrap, and obsolete
22 material and equipment. Examples of the items commonly sold by this group
23 include vehicles, construction equipment, trailers, computers, scrap electrical wire,

1 power plant parts and equipment, and obsolete inventory. All proceeds are credited
2 directly back “above the line” to the company that withdrew the material or
3 equipment out of service. By having a single group responsible for asset sales for
4 ETI and the other EOCs, ETI is able to take advantage of economies of scale and
5 leveraging.

6 The Sustainable Generation and Innovation team in supply chain is focused
7 on developing and delivering commercial strategies that enable the business to
8 transform its operations. The team has two particular focus areas of 1) developing
9 utility scale assets that support the company’s decarbonization efforts and
10 2) supporting the development and deployment of innovative customer-centric
11 solutions to meet the needs of our customer and communities.

12 The Supplier Diversity, Inclusion and Sustainability group facilitates the
13 sourcing of materials and services from diverse suppliers, thereby contributing to
14 the area’s overall economic development. Supplier development activities include
15 pre-qualification of diverse suppliers; outreach, including participation in trade
16 shows, seminars, and advertisements; general and specific vendor training and
17 assistance; external agency interface; second-tier spend analysis; and review and
18 issue resolution. This group also supports Entergy’s pledge to advance business
19 opportunities for minority, women-owned, veteran-owned, disabled veteran-
20 owned, LGBTQ+-owned, and HUBZone-owned businesses through both direct
21 and indirect procurement initiatives in accordance with Section 8(d) of the Small
22 Business Act. This group also supports supply chain sustainability programs in
23 support of the company’s environmental, social and governance commitments.

1 The Supply Chain Strategy & Transformation group provides
2 administrative support to the Supply Chain Organization, such as managing process
3 improvement projects, maintaining Supply Chain's information technology
4 systems, performing data analyses, executing test plans to ensure compliance with
5 policies and regulations, and monitoring key performance metrics.

6
7 Q62. PLEASE DESCRIBE THE TYPES OF CHARGES ETI INCURS IN THE
8 SUPPLY CHAIN CLASS FROM OTHER EOCs.

9 A. ETI may also incur charges from other EOCs for Loaned Labor and Material
10 Transfers. Loaned Labor occurs when an employee from an EOC does work or
11 provides services for ETI. In such cases, the cost of the employee during the
12 Loaned Labor period is billed directly to ETI. Material Transfers occur when
13 material from an EOC's inventory is transferred to ETI. The movement of this
14 material is captured as a Material Transfer transaction within the two operating
15 companies' general ledgers.

16
17 Q63. ARE THE SERVICES PROVIDED BY THE SUPPLY CHAIN CLASS
18 DUPLICATED BY ESL OR BY ANY OTHER ENTITY?

19 A. No. There is no overlap of services from other business units within ESL or from
20 other Entergy affiliates, nor are these services duplicated by any outside entity.

1 **C. Overview of Supply Chain Class Costs and Billing Methods**

2 Q64. WHAT IS THE NET REQUESTED AMOUNT FOR THE SUPPLY CHAIN
3 CLASS OF SERVICES?

4 A. The Total ETI Adjusted amount for this class of services is \$2,969,091. Nearly all
5 of these costs were allocated.⁸ The following table summarizes this information
6 for the Supply Chain Class as shown in Table 4 below.

7 **Table 4: Total ETI Adjusted Amount for the Supply Chain Class**

		Total ETI Adjusted		
Class	Total Billings	Amount	% Direct Billed	% Allocated
Supply Chain	\$70,446,279	\$2,968,573	7%	93%

8 Q65. PLEASE DESCRIBE THE EXHIBITS THAT SUPPORT THE INFORMATION
9 INCLUDED IN TABLE 4.

10 A. This information is shown in Exhibits DDR-A through DDR-D, which I have
11 described earlier in my testimony with regard to the IT Class. Mr. Dumas describes
12 Columns A through H and also describes the calculations in his direct testimony.

⁸ 0.07% of the costs were directly billed.

1 Q66. ARE THERE ANY KNOWN AND MEASURABLE ADJUSTMENTS TO THIS
2 CLASS?

3 A. Yes. The pro forma adjustments for the Supply Chain Class are shown on
4 Exhibit DDR-D, which also indicates the witnesses who sponsor those pro forma
5 adjustments.

6
7 Q67. WHAT ARE THE MAJOR COST COMPONENTS OF THE CHARGES FOR
8 THE SUPPLY CHAIN CLASS?

9 A. Of the \$2,968,573 incurred by ETI, the major cost components are as follows:

10 **Table 5: Supply Chain Class Major Cost Components**

Cost Component	Cost (\$)	% of Total
Payroll and Employee Costs	\$2,339,446	79%
Service Company Recipient	\$328,641	11%
Office and Employee Expenses	\$146,499	5%
Outside Services	\$113,290	4%
Other	\$40,678	1%
Total	\$2,968,573	100%

11 As Table 5 shows, payroll and employee costs represent 79% of the costs
12 for the Supply Chain Class. As noted above, Ms. Raeder discusses the
13 reasonableness and necessity of this category of costs in her testimony. The service
14 company recipient category represents 11% of the costs for the class and consists
15 of services that ESL provides to itself, which in turn are billed to the affiliates that
16 receive ESL services, as explained by Company witness Mr. Dumas. Office and

1 employee expenses represent 5% of the costs for this class. The majority of these
2 costs are for computer software and employee travel related expenses. Office and
3 employee expenses also include the costs of maintaining work spaces, office
4 supplies, and rent. Outside services, which consist of contract work and
5 maintenance contracts, represent 4% of the costs. Finally, the other component
6 represents 1% of the Total ETI Adjusted amount for the IT Class.

7
8 Q68. HOW ARE THE COSTS OF THIS CLASS OF SERVICES BILLED TO ETI?

9 A. As shown earlier on Table 4, some of those charges have been directly billed to ETI
10 and others are allocated to ETI. Exhibits DDR-B and DDR-C show all of the costs
11 included in this class broken down by project code and show the billing method
12 associated with each project code.

13
14 Q69. WHAT ARE THE PREDOMINANT BILLING METHODS USED FOR SUPPLY
15 CHAIN SERVICES?

16 A. There were five predominant billing methods for the Supply Chain class of
17 services: SCPSALL, SCSPXNC, DIRECTTX, SCFSPALL, and LBRSUPCN.
18 For the test year, these five billing methods were used for 90% of the Total ETI
19 Adjusted amount associated with the Supply Chain Class.

20 These billing methods were selected because they reasonably reflect the
21 cost drivers for services provided by the Supply Chain Class for the function or
22 activities supported. The standard activity measure for a Supply Chain function is
23 the transaction intensity required to provide service (e.g., the number of material

1 issues or the number of purchase orders created). All of these billing methods are
2 based on these transactions or a subset of these transactions. It is reasonable to base
3 billing methods on these transactions as they properly reflect the demand level of
4 the Supply Chain services and the associated costs. Therefore, these are appropriate
5 billing methods based on level of effort expended.

6 For a detailed explanation of these predominant billing methods and why
7 they are appropriate for the project codes to which they are assigned, please refer
8 to Exhibit DDR-7.

9
10 **Q70. HAVE YOU DETERMINED THAT THE COSTS REFLECTED IN THE**
11 **REMAINING 10% OF COSTS ASSOCIATED WITH THE SUPPLY CHAIN**
12 **CLASS OF SERVICE HAVE BEEN BILLED TO ETI APPROPRIATELY?**

13 **A.** Yes. I have reviewed each of the project codes and the associated billing methods
14 used to bill the remaining 10% of Total ETI Adjusted costs associated with this
15 class and they are reasonable. The costs associated with the remaining billing
16 methods are consistent with and reflect the services captured in each respective
17 project code. The unit cost to ETI as a result of the application of these billing
18 methods is no higher than the unit cost to other affiliates for the same or similar
19 service and represents the actual cost of service.

1 Q71. HOW DOES ENTERGY ENSURE THAT THE COSTS CHARGED ARE NO
2 MORE THAN THE AMOUNT CHARGED TO OTHER ENTITIES FOR THE
3 SAME OR SIMILAR GOODS OR SERVICES?

4 A. As described above with respect to the IT Class, each project code has only one
5 billing method selected based on cost causation principles. This billing method for
6 the project code remains the same regardless of the organization billing to the
7 project code. Thus, the unit price charged to ETI for the services is no higher than
8 the unit price charged other affiliates for the same or similar services and represents
9 the actual cost of the services. For a more detailed discussion of the project codes
10 and billing methods, please refer to the testimony of Mr. Dumas.

11

12 **D. The Costs for the Supply Chain Class are Reasonable and Necessary**

13 Q72. ARE THE COSTS OF THE SUPPLY CHAIN CLASS OF SERVICE
14 REASONABLE AND NECESSARY?

15 A. Yes. The costs related to the Supply Chain Class are reasonable and necessary, as
16 demonstrated by the budgeting process, cost controls, and improvement initiatives.
17 Notably, by having Supply Chain centralized, ETI is able to take advantage of
18 greater leverage and buying power in procuring materials and services than it could
19 if it housed a completely stand-alone supply chain group. Consolidating
20 procurement activities provides economies of scale by avoiding duplication of
21 efforts and lower costs through leveraged buying or buying in bulk. The result is
22 lower costs for materials and services obtained by ETI and the other EOCs. A
23 centralized organization also results in standardization, which ensures day-to-day

operations run smoothly and efficiently. Standardization also allows management in the Supply Chain Organization to respond rapidly to emergencies and major storms, ultimately benefiting ETI's customers.

Considering both the volume and the quality of services provided to ETI by experienced, well-trained professionals, the costs of these services are reasonable. The Supply Chain Organization implements supply strategies to reduce the cost of the materials and services, while maintaining or improving the level of service to the transmission and distribution, fossil, and corporate groups. These cost saving measures are described in more detail below. For a discussion of the reasonableness of Entergy's compensation and benefits programs, please see Ms. Raeder's testimony.

Q73. WHAT WERE THE ACTUAL ETI CHARGES FOR SUPPLY CHAIN SERVICES FOR THE LAST THREE CALENDAR YEARS AND THE TEST YEAR?

A. The following table shows the total charges billed to ETI for services provided by the Supply Chain Organization for the years 2018–2020 and the Test Year.

Table 6: ETI Costs for Supply Chain Services 2018–2021

In \$	2018	2019	2020	Test Year
Total	\$1,100,219	\$1,560,268	\$3,378,847	\$2,968,573

The increase from 2018 to the Test Year is due to higher payroll and contract work, which are necessary costs to support Entergy's contracting of

1 services as well as management of materials and logistics related to generation,
2 distribution, and transmission, construction and maintenance projects.

3

4 Q74. IS THERE OTHER EVIDENCE THAT SPEAKS TO THE EFFECTIVENESS OF
5 THE OVERALL SUPPLY CHAIN CLASS OF SERVICE?

6 A. Yes. In addition to the benefits described above, Supply Chain also tracks and
7 reports total value creation, including plan impact and other value savings. Plan
8 impact is defined as the dollar savings to ETI and the other EOCs through
9 procurement initiated supplier price reductions. Other value includes cost
10 avoidance (i.e., incidents where expenses that would otherwise be paid on the part
11 of Entergy are avoided as a result of Supply Chain involvement). For example,
12 equipment repairs are considered cost avoidance.

13 As shown in HSPM Exhibit DDR-8, the Supply Chain Organization
14 produced \$104.1 million in total value creation for the EOCs during the Test Year.
15 Of that, Supply Chain produced \$14.3 million of total value creation for ETI.

16

17 Q75. DOES SUPPLY CHAIN HAVE A BUDGETING PROCESS IN PLACE TO
18 CONTROL COSTS?

19 A. Yes. As I previously mentioned, Entergy's budgeting process is discussed by
20 Mr. Sperandeo.

1 Q76. IS COMPLIANCE WITH THE BUDGET MONITORED?

2 A. Yes. Supply Chain's Financial Business Partner monitors the budget on an ongoing
3 basis through Entergy's Financial Reporting systems, including a monthly
4 Management Reporting Package and the Present Estimate Reporting Process. In
5 the event there are variances, the Financial Business Partner will bring it to the
6 attention of the responsible Supply Chain Management member, who is then tasked
7 with addressing the variance. The overall budget is reviewed by the Supply Chain
8 Lead Team on a monthly basis and Entergy's Senior Management on a quarterly
9 basis. In addition, the Entergy Financial Organization reviews the Overall Budget
10 and estimates of future spending monthly and month-to-month estimates are
11 entered into Entergy's financial system.

12

13 Q77. ARE SUPPLY CHAIN EMPLOYEES HELD ACCOUNTABLE FOR
14 DEVIATIONS FROM THE BUDGET?

15 A. Yes. Employees within the Supply Chain Organization are incentivized to stay
16 within the budget as their performance evaluations are linked to meeting annual
17 budget targets for capital and O&M spending.

18

19 E. Summary of Supply Chain Class

20 Q78. PLEASE SUMMARIZE YOUR CONCLUSION WITH REGARD TO THE
21 SUPPLY CHAIN CLASS.

22 A. In summary, I conclude that the goods and services provided to ETI by the Supply
23 Chain Class as well as the costs for those goods and services are reasonable and

1 necessary. In addition, Entergy's application of its billing methodology ensures
2 that the costs allocated to ETI reflect the actual costs of providing the services and
3 are no higher than the prices charged to other affiliates for the same or similar
4 services. As such, ETI should be allowed to recover its affiliate expenses.

5
6 **VII. THE ADMINISTRATIVE SERVICES CLASS**

7 **A. Description and Necessity of Administrative Services Class**

8 Q79. DESCRIBE THE ADMINISTRATIVE SERVICES CLASS.

9 A. The Administrative Services Class is comprised of the following major groups:
10 (1) Corporate Real Estate, (2) Facility Planning & Operations, (3) Administrative
11 Support, (4) Corporate Security, and (5) the Continuous Improvement Organization
12 ("CI"). The services provided to ETI and the other EOCs encompass a wide range
13 of activities for the purpose of ensuring fiscal responsibility and controlling
14 resources, without duplicating efforts of another company. Each group is described
15 below.

16
17 Q80. PLEASE DESCRIBE THE SERVICES PROVIDED BY CORPORATE REAL
18 ESTATE.

19 A. Corporate Real Estate is responsible for: (1) acquisition and disposition of real
20 estate (except for rights-of-way and substations), including leased and owned real
21 properties; and (2) maximizing the value of Entergy's investment in real estate
22 assets.

1 Q81. WHY ARE CORPORATE REAL ESTATE SERVICES REASONABLE AND
2 NECESSARY?

3 A. Entergy owns and leases buildings and land to support its operational needs. The
4 services provided by the Corporate Real Estate group are necessary to manage
5 Entergy's lease space, owned space, and land.⁹ Specifically, Corporate Real Estate
6 oversees and executes day-to-day activities and decisions relating to Entergy's real
7 estate assets, acquisitions, dispositions, administration of leases and contract
8 compliance, lease rent payments, lease rent receivables and collection, operating
9 expense compliance and audits, and strategic real estate inventory management.
10 Since these services are centralized, ETI and its customers benefit from lower costs.
11 That is, if ETI were required to maintain its own internal staff to provide these
12 services, it would cost ETI and ultimately its customers much more than it does
13 currently under a centralized system.

14

15 Q82. PLEASE DESCRIBE THE SERVICES PROVIDED BY THE FACILITY
16 PLANNING & OPERATIONS GROUP.

17 A. The Facility Planning & Operations group manages: (1) company-wide
18 administrative and office facilities (excluding facilities within the power generation
19 structure of power plants and office space in the Northeast); and (2) capital projects
20 for those same types of facilities. This group is responsible for managing
21 headquarters buildings, offices and service centers, data centers, conference

⁹ Corporate Real Estate is not responsible for management of rights-of-way and substations.

1 centers, training centers, roads, and parking lots. The activities and projects
2 associated with this group are those generally required to safely occupy and
3 maintain commercial-grade facilities of like kind. To this end, the Facility Planning
4 & Operations group oversees products and services such as heating, ventilating
5 & air-conditioning (HVAC), waste disposal, grounds maintenance, furniture
6 management, plumbing, environmental, electrical, roofing, janitorial, roadways,
7 utilities, emergency generators, and general maintenance.

8 These services are primarily contracted through Cushman & Wakefield,
9 which provides facilities services throughout Entergy's service territories in Texas,
10 Arkansas, Mississippi, and Louisiana. The vendors are directed and managed by
11 Cushman & Wakefield facility managers.

12 Capital project management includes all aspects of engineering, design, and
13 construction of facilities (excluding power plants) to ensure that they are planned
14 and constructed safely, efficiently, and cost effectively, and that they meet customer
15 requirements. This includes developing conceptual and project plans and estimates,
16 managing architects/engineers and other consultants, ensuring scheduled
17 completion, and reporting and closeout of the project. This also includes services
18 that may not result in construction such as feasibility studies, value engineering,
19 conceptual plans and estimates, engineering studies and evaluations, and
20 conceptual project estimating.

1 Q83. WHY ARE FACILITY PLANNING & OPERATIONS SERVICES
2 REASONABLE AND NECESSARY?

3 A. Yes. The services provided by Facility Planning & Operations are necessary to
4 ETI's everyday operations, capital projects, and safety. Services such as general
5 maintenance, janitorial, waste pickup, and pest control are required to maintain
6 building functionality and an adequate work environment. Services relating to fire
7 protection and environmental safety are required for compliance with governing
8 law and regulations (e.g., Occupational Safety and Health ("OSHA"),
9 Environmental Protection Agency ("EPA"), city building codes).

10 In addition, capital project management services are necessary because they
11 are the foundation for design, construction, and successful completion of any
12 capital project. The services are those typically required for commercial-grade
13 facilities to maintain and extend the useful life of the asset. Examples of projects
14 that typically require capital project management oversight include building
15 renovations, additions, remodeling, changes or modifications to comply with local
16 or federal building codes, roof replacement, exterior painting and waterproofing,
17 and HVAC additions. These services ensure that the physical buildings support the
18 operational needs of the occupants and are safe, functional, and compliant with
19 applicable OSHA, EPA, American Disability Act ("ADA") and other regulatory
20 requirements.

21 The services provided by this group are driven by the operational and
22 business needs of ETI and the other EOCs. The Facility Planning & Operations
23 group works directly with ETI and the other EOCs' management to ensure that the

1 services provided are necessary and support their operational needs. The services
2 provided by this group are consistent with those provided in the industry for similar
3 commercial-grade buildings.

4

5 Q84. PLEASE DESCRIBE THE SERVICES PROVIDED BY ADMINISTRATIVE
6 SUPPORT.

7 A. Administrative Support includes a host of employee services for ETI and its
8 affiliates, including mail services (i.e., interoffice mail, bulk mail, permits, post
9 office boxes, postage, and metering); courier service operations; copier services;
10 switchboard operations; and conference center management and scheduling. For
11 example, at Edison Plaza in Beaumont, Texas, Administrative Support provides a
12 switchboard operator, conference room scheduling, convenience copiers,
13 interoffice mail delivery, and mail courier hub services for Texas.

14

15 Q85. WHY ARE THE SERVICES OF ADMINISTRATIVE SUPPORT
16 REASONABLE AND NECESSARY?

17 A. Administrative Support services are needed and are driven by good business
18 practices to provide adequate support to employees to accomplish their duties
19 effectively. Examples of these services include copier services, interoffice mail,
20 and conference room scheduling. These services are typically provided by an
21 administrative service group, which supports departmental operations.

22 These services and their related costs are necessary for ETI's operations.

23 Through centralization of the Administrative Support, ETI is able to benefit from

1 lower costs than it would incur if it were required to maintain separate and
2 redundant internal staff to provide similar services.

3
4 Q86. PLEASE DESCRIBE THE SERVICES PROVIDED BY CORPORATE
5 SECURITY.

6 A. Corporate Security is responsible for providing a safe and secure working
7 environment within facilities for employees, contractors, customers, and visitors
8 and to protect the assets of the Entergy Companies. This responsibility includes all
9 security activity for the Entergy Companies. Corporate Security services include,
10 but are not limited to, the provision and coordination of facility security
11 (non-nuclear), legal services consultation, homeland security travel security
12 services, investigations, crime prevention, workplace violence prevention and
13 investigation, response to catastrophic events such as storms and disasters, incident
14 reporting crisis management, law enforcement liaison, physical security, and
15 executive protection.

16 Corporate Security is also responsible for the coordination and
17 implementation of external security services such as alarm services and contract
18 guard services. In addition, Corporate Security supports the organization's efforts
19 to comply with regulations and laws. For example, all security guard services in
20 Texas are under a system-wide contract with Allied Universal Security.